Pennsylvania Public Utility Commission, v. PPL Electric Utilities Corporation	Docket No.: R-2025-3057164
In-Person Evidentiary Hearing	

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Commonwealth Keystone Building - Plaza Level

400 North Street

Hearing Room #4

Harrisburg, PA

February 17, 2026

Commencing at 10:00

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Docket No. R-2025-3057164

Hearing Date: February 17, 2026

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Joseph Lookup

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BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	)	
	)	
	)	
V.	)	**Docket Nos. ___R-2025-3057164**
	)	**C-2025-3057844**
	)	**C-2025-3057889**
PPL ELECTRIC UTILITIES CORPORATION	)	**C-2025-3057946**
	)	
	)	

DIRECT TESTIMONY

OF

MATTHEW T. HOYT

ON BEHALF OF THE

PENNSYLVANIA
OFFICE OF CONSUMER ADVOCATE

December 22, 2025

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Matthew T. Hoyt. I am employed by Exeter Associates, Inc. ("Exeter") as a Senior Analyst and Principal. My business address is 10480 Little Patuxent Parkway, Suite 300, Columbia MD 21044.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND QUALIFICATIONS.

A. I hold separate Bachelor of Arts degrees in English and Government from Georgetown University's College of Arts and Sciences. I also hold a Master of Public Administration from the John Glenn College of Public Affairs at Ohio State University.

Q. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE.

A. I have been employed at Exeter since 2016 in various roles, most recently as a Principal of the firm, beginning in 2023. At Exeter, my work is primarily related to retail and wholesale electricity markets; energy procurement; electrification; rate design assessment; and state electricity policy design, implementation, and evaluation. Recent projects that I have led include technical audits of several electric utility programs and their accompanying riders, assessments of energy procurement strategies related to default electric service, and comprehensive evaluations of rules, regulations, and policies related to electric vehicles, large load additions, and resource adequacy constructs. I primarily support state utility commission, state energy office, office of consumer advocate, and non-profit association clients with this work.

Prior to joining Exeter, I worked as a Data Scientist at AEP Energy, a competitive retail electric generation service supplier, and as a Senior Analyst at TargetPoint Consulting, a market research and energy consulting firm. Please see Exhibit A for my complete resume.

Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY PROCEEDINGS?

A. Yes. I have testified on behalf of Maryland Public Service Commission's Technical Staff in Case Nos. 9696 and 9741. My testimony addressed technical considerations related to Baltimore Gas & Electric's ("BGE's") and Potomac Edison Company's proposals to implement electric school bus pilot programs. I also put forth testimony on behalf of the Maryland Office of People's Counsel in Case No. 9744 addressing cost of service and rate design issues. Finally, I testified, on behalf of the Maryland Department of Natural Resource's Power Plant Research Program, in Case No. 9748, BGE's Certificate of Public Convenience and Necessity for the Brandon Shores Retirement Mitigation Project.

Q. ON WHOSE BEHALF ARE YOU APPEARING?

A. I am presenting testimony on behalf of the Office of Consumer Advocate ("OCA").

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I have been retained by the OCA to assist in the evaluation of the application of PPL Electric Utilities Corporation ("PPL" or "Company") as it relates to three topics: electric reliability, large load additions, and the Company's proposed Residential Electric Vehicle ("EV") Time-of-Use ("TOU") Charging Rebate Program ("Proposed EV Program"). My testimony will address the Testimony of Company Witness Joseph Lookup regarding the Company's pipeline of large load additions, approach to large load interconnections, and proposed changes to the LP-5 tariff, among other topics; the testimonies of Company Witnesses Katelyn Arnold, Nicole Howell, Joseph Lookup and others regarding the Company's system reliability, including its existing practice, vegetative management, and expanded right-of-way ("ROW") proposals, among other

topics; and the Testimony of Company Witness James Conrad addressing the Proposed EV Program.

Q. PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS WITH REGARD TO LARGE LOAD ADDITIONS, PPL RELIABILITY, AND TO THE COMPANY'S PROPOSED EV PROGRAM.

A. For a summary of findings and recommendations regarding large load, please see **Section II, "Evaluation of Issues Related to Large Load Interconnections"** on page 5 of my testimony. For a summary of findings and recommendations regarding the Company's reliability, please see **Section III, "Evaluation of PPL Reliability"** on page 61 of my testimony. Finally, for a summary of findings and recommendations regarding the Company's Proposed EV program, please see **Section IV, "Evaluation of the Proposed Residential EV TOU Charging Rebate Program"** on page 100 of my testimony.

Q. HOW IS THE REMAINDER OF YOUR TESTIMONY ORGANIZED?

A. Section I is an introduction. Section II addresses my analysis and findings regarding large load additions within the Company's service territory, the Commonwealth of Pennsylvania, and PJM Interconnection ("PJM")[1] more broadly. In this section, I specifically address PPL's proposed treatment of large load interconnections, the broader risks and impacts of large load interconnections and particularly large data centers, and my recommendations intended to support the Commission's decision-making in this proceeding and in related proceedings addressing large load interconnections.

[1] PJM is short for PJM Interconnection, LLC. PJM is the regional transmission organization and independent system operator that manages the bulk power system serving PPL and most of Pennsylvania along with 12 other states and Washington, D.C.

Section III addresses my analysis and findings regarding the Company's electric reliability. In this section, I specifically address the Company's reliability performance, assess the efficacy of the Company's proposed reliability investments (specifically, vegetative management and expanded rights of way), and recommend standards the Commission should assess the Company on a going-forward basis.

Finally, Section IV addresses my analysis and findings regarding the Company's Proposed EV Program. In this section, I specifically address the need for the Proposed EV Program, provided justifications for major proposal elements, program objectives, cost benefit considerations, and comparisons to other EV programs. In each of these sections I summarize the Company's testimony and the information used to derive my above findings and recommendations.

II. EVALUATION OF ISSUES RELATED TO LARGE LOAD INTERCONNECTIONS

A. Purpose and Principles

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY REGARDING LARGE LOAD INTERCONNECTIONS?

A. My testimony has three related objectives. First, I evaluate PPL's proposed treatment of large load interconnections, including the status quo, the Company's proposed tariff revisions, and the extent to which PPL's approach is consistent with the Commission's proposed model large load tariff and established Commission policy. This evaluation focuses on the testimony of Company Witness Mr. Joseph Lookup.

Second, I identify and explain the broader risks and impacts that large load interconnections—particularly large data centers—can impose on PPL's system and on Pennsylvania customers more generally. Specifically, I discuss potential direct and indirect cost and reliability impacts associated with serving large new loads, including local and regional transmission upgrades, resource adequacy, wholesale energy and capacity, and PJM planning implications.

Third, intermeshed with the above assessment, I provide recommendations intended to support the Commission's decision-making in this proceeding and in related proceedings addressing large load interconnections. These recommendations are designed to ensure that large load interconnections are addressed in a manner consistent with longstanding ratemaking principles— particularly cost causation, cost-based differentiated service, and the obligation to ensure existing customers are no worse off—through clear tariff provisions, transparent oversight, and protections that reduce the risk of cost shifting and stranded assets.

Q. WHAT RATEMAKING PRINCIPLES DID YOU CONSIDER WHEN EVALUATING PPL'S EXISTING APPROACH TO LARGE LOAD INTERCONNECTIONS?

A. In evaluating the topics listed above, I specifically focused on assessing whether PPL's approach is consistent with three fundamental ratemaking principles: cost causation, cost-based differentiated service, and customer protection.

First and foremost, cost causation is central to any consideration of large load interconnections. New large load customers should bear the costs they cause for the electric system, rather than shifting those costs onto existing customers. Likewise, when a new entrant drives the need for incremental infrastructure, that entrant should absorb most, if not all, of the associated financial burden.

Second, tariffs should reflect material differences in how customers can and do use the system. Large loads with unique size, ramp rates, and reliability requirements can drive unique infrastructure and reliability risks, and therefore should face service terms and pricing that are commensurate with those impacts. The Commission and other stakeholders should play a direct role in evaluating the justness and reasonableness of differentiated service provisions for distinct customers groups.

Finally, a foundational ratemaking objective is to ensure existing customers are no worse off as a result of accommodating new customers, services, or load. Accommodating new large loads should not degrade service quality, system reliability, or affordability for incumbent customers. Any treatment of large load interconnections must ensure that all existing customers are protected from higher rates, increased outage risk, or cost responsibility for infrastructure that primarily serves new entrants. Where that standard cannot be met, additional conditions, cost recovery mechanisms,

or alternative service arrangements should be required consistent with the cost-based differentiated service and cost causation concepts identified above.

Ultimately, just and reasonable rates require that customers pay charges that reasonably reflect the costs and risks of serving them. Rates, rate designs, and policies that allow large new loads to impose system expansion costs or reliability risks on existing customers without commensurate compensation are neither just nor reasonable. Further, the Pennsylvania PUC, as the relevant retail rate authority for PPL, has a responsibility to ensure the justness and reasonableness of PPL retail service even when such service is at a transmission system level.

Q. WHAT ARE YOUR RECOMMENDATIONS FOR THIS PROCEEDING RELATED TO LARGE LOAD INTERCONNECTIONS?

A. I offer the following recommendations, grouped by subject area.

- The Commission should not approve PPL's proposed LP-5 revisions as a substitute for a comprehensive large load tariff framework. Rather, the Commission should require that PPL develop a separate, cost-based, large load rate schedule and associated standardized terms tailored to customers whose size and system impacts materially differ from the existing LP-5 customer base. This tariff should be considered before the Commission in a litigated proceeding that allows for stakeholder review and comment.

- If the Commission approves the proposed LP-5 tariff including the Company's revisions, the Commission should (1) approve revisions to the proposed LP-5 tariff language that are consistent with my recommendations and concerns herein; (2) retain explicit review and approval authority of agreements entered into between PPL and large load customers pursuant to the approved LP-5 schedule; and (3) retain explicit review and approval authority over determinations that interconnection-related upgrades provide benefits to the Company's transmission system. Further, the Commission

should subject "system benefits" determinations to clear standards to ensure that costs are not shifted to existing customers absent a demonstrated and quantifiable system benefit consistent with cost causation and customer protection principles.

- In either the proposed LP-5 tariff or a future large load tariff, the Commission should require specific safeguards including:
  - Explicit tariff provisions addressing transmission stranded cost risk;
  - Mandatory filing of and Commission access to large load contracts;
  - Assignment of certain risks of non-payment to the sponsoring utility, rather than all ratepayers, in the case of distribution costs incurred;
  - Assignment of 100% of costs to the large load customer, regardless of benefit calculations, when a network upgrade meets a "but for" development requirement; and
  - Application of Commission-prescribed methods to quantify system benefits from upgrades, rather than studies undertaken at the discretion of individual utilities.
  - Mandatory revenue guarantees whenever a large load interconnection results in upgrades that are included in transmission rate base.
- In either the proposed LP-5 tariff or a future large load tariff, the Commission should condition whether PPL may interconnect and commence service to new large load customers on a positive Commission finding that the proposed load can be served reliably from both a transmission deliverability and resource adequacy perspective, and without degrading the reliability of service to existing customers.
- If the Commission does not accept the above reliability requirement or otherwise allows connection without making a positive finding, then I

recommend that the following are addressed in LP-5 or a future large load tariff:

- Establish enforceable curtailment / interruptibility obligations for new large loads during emergencies, including as a condition of interconnection, with clear performance expectations and consequences for noncompliance;
- Require large loads to curtail prior to broader firm load shed affecting other customer classes;
- Require physical and operational readiness measures that facilitate targeted curtailment (including dedicated or otherwise segregable feeders where practicable; separation of any "critical" load segments behind the meter; and telemetry and communications capability sufficient for PPL to execute and confirm curtailment actions during emergency operations); and
- Align tariff provisions with emergency procedures and require corresponding updates to PPL's Emergency Load Control Procedure ("ELCP").

- The Commission should require that PPL's load forecasts and all information used in deriving those forecasts be made available to the Commission as part of a regulatory proceeding, during which time stakeholders and the Commission have an opportunity to scrutinize large load requests and provide feedback. This process should occur during the preliminary stages of PJM load forecast development to enable PJM to receive state-level feedback before finalizing its forecasts.

- When issuing forecasts to PJM, PPL should be required to provide PJM, at a minimum, the following information for each expected large load:
  - All pertinent information about the stage of development;

- Project development status (including whether the project has executed relevant service agreements, demonstrated site control, met permitting milestones, or other objective indicators of readiness);
- Disclosure regarding duplicative interconnection requests (including whether the customer has made other large load interconnection requests within or outside of PJM, the number of such duplicative sites, and the associated megawatts), and any inclusion of duplicative requests supported by a clear justification;
- Expected ramping schedules (anticipated in-service date, interim load levels, and full build-out timing);
- Detailed information regarding customer commitments (including deposits, construction obligations, or other sureties) and how those commitments meaningfully reduce attrition risk; and
- Confirmation that customer non-disclosure agreements permit full information sharing with PJM, and that all relevant large load information has in fact been shared.

- The Commission should require that the Company include in a future PPL large load tariff affiliate conflict of interest safeguards that prohibit PPL from reducing, crediting, or otherwise offsetting large load interconnection or service costs based on system benefit where those benefits either directly or indirectly accrue to a PPL affiliate.

B. Status Quo and Company Proposal

Q. WHAT IS PPL'S DEFINITION OF A LARGE LOAD CUSTOMER?

A. PPL does not provide a standalone definition of a "large load customer." However, Mr. Lookup addresses the topic of large load interconnection in relation to at least one type

of customer: data centers.[2] PPL also identifies large load customers based on their tariff and service characteristics, specifically customers that take "service at or above 69 kV" under Rate Schedule LP-5.[3]

Q. HOW DOES PPL CURRENTLY TREAT LARGE LOAD INTERCONNECTIONS?

A. Consistent with the above definition of a large load customer, large load interconnections are currently treated in the same manner as applicable to Rate Schedule LP-5 customers under PPL's existing Commission-approved tariff. Prior to the load-incurring interconnection costs, PPL undertakes a process including initial study of the interconnection request, execution of an electric service agreement ("ESA") that defines the terms of the interconnection, project development specific to the interconnection, and, finally, construction of associated service infrastructure.[4] Mr. Lookup explains that PPL "generally requires the customer to pay for all interconnection costs" when taking service under this rate.[5]

Mr. Lookup describes the current ESA in his testimony and makes particular note of four provisions: a minimum load guarantee ("80% of contracted load until service commitment is satisfied"), a load ramp schedule requirement, requirements for security instruments tied to rate-based investments, and the application of early termination terms and conditions.[6] Mr. Lookup further defines the involved customer guarantees as entailing commitments that new customers will "take service in an amount that the customer will pay electric service rates equal to the upgrade costs that

[2] Direct Testimony of Joseph Lookup at 15, lines 5.
[3] Id. at 17, lines 14-15.
[4] PPL summarized this process as recently as its September 16, 2025 presentation to PJM's Load Analysis Subcommittee. See: https://www.pjm.com/-/media/DotCom/committees-groups/subcommittees/las/2025/20250916/20250916-item-04g---ppl-large load-request.pdf.
[5] Lookup Dir. at 17, lines 15-16.
[6] Id. at 16, lines 16-21.

are socialized through transmission rates." This guarantee is in addition to contributions-in-aid-of-construction ("CIAC") obligations.[7]

Q. DOES PPL'S EXISTING TARIFF ADDRESS THE INTERCONNECTION OF LARGE LOAD CUSTOMERS OUTSIDE OF RATE SCHEDULE LP-5?

A. PPL addresses the interconnection of new customers in its Rules for Electric Service, specifically in Rule 2 – Requirements for Service, Rule 3 – Extension of Service, and Rule 4 – Supply of Service, as set forth in its currently effective tariff.[8] Rule 2 establishes the foundational contractual relationship between PPL and a new customer. It provides that every non-residential applicant for electric service may be required to sign a contract specifying, among other things, the intended use of service, the applicable rate schedule, and other service conditions. In addition, Rule 2 authorizes PPL to require deposits or guarantees satisfactory to the Company as security for payment of bills before commencing or continuing service. Together, these provisions give PPL discretion to impose reasonable requirements on new customers as a condition of interconnection.

Rule 3 is applicable to service extensions at voltages less than 69 kV. As such, it is not applicable to large load interconnections as defined above. Nevertheless, certain Rule 3 language mirrors the requirements that PPL imposes on larger customers through the ESA, according to the testimony of PPL.[9] Among other provisions, Rule 3 allows PPL to require minimum revenue guarantees for a stated guarantee period and that customers pay all estimated excess costs of construction prior to service. Subsection C also explicitly addresses "speculative line extensions," defined as

[7] Id. at 18, lines 1-4.

[8] PPL Electric Utilities Corporation General Tariff. (Approved October 31, 2025, Effective December 1, 2025), p. 6-8E.

[9] "The load commitment language in the ESA is similar to the Company's line extension guarantee terms in Rule 3 of the tariff for lower voltage line extension." (Lookup Dir. at 17, line 23 and 18, line 1.)

circumstances "when, in the Company's judgement, the continued future use of the facilities by any customer is uncertain."[10] In these circumstances, the Company requires a guarantee based on fully allocated installation and removal costs and may require surety bonds or other security in addition to deposits.

Rule 4, like Rule 3, addresses guarantee, advance payments, and security applicable to PPL distribution customers, including prospective customers deemed "speculative." The Rule 4 tariff also specifically states that "this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable: (1) to provide safe, reliable and adequate retail electric service to customers taking service at voltages of 69 kV and above."[11] This final provision establishes an obligation—to provide "safe, reliable and adequate retail electric service"—that is subject to scrutiny both at a federal (i.e., Federal Energy Regulatory Commission, or "FERC") and state (i.e., PA PUC) level.

Q. IS PPL'S EXISTING TARIFF INSTRUCTIVE FOR HOW THE COMPANY SHOULD APPROACH LARGE LOAD INTERCONNECTIONS?

A. Yes. The existing tariff outlines several essential strategies that the Company may apply when interconnecting new loads. These include allowances for the Company to require:

- Deposits or guarantees as security for payment of bills *prior to* commencing or continuing service;
- Minimum revenue guarantees;
- Surety bonds or other security in addition to deposits; and
- Additional security and required payments.

[10] PPL Electric Utilities Corporation General Tariff. (Approved October 31, 2025, Effective December 1, 2025). p. 7A.
[11] Id., p. 8.

These "tools" are well understood and Commission-supported mechanisms for the Company to protect consumers and ensure cost causation. As such, they should be considered by the Commission when evaluating the Company's proposed requirements for LP-5 customers, as discussed below.

Q. WHAT CHANGES IS PPL PROPOSING TO RATE SCHEDULE LP-5?

A. PPL proposes to revise LP-5 to incorporate certain ESA provisions directly into the tariff.[12] Proposed tariff-level requirements include minimum load guarantees, revenue guarantees, and security equal to the costs being placed into rates. Specific characteristics of PPL's current ESA and proposed LP-5 tariff are summarized below in Table 1. The proposed changes will apply to both existing and new LP-5 customers.[13]

Q. DOES PPL EXPLAIN WHY TARIFF-LEVEL CHANGES TO RATE SCHEDULE LP-5 CHANGES ARE REQUIRED IN ADDITION TO THE ESA?

A. Yes. Mr. Lookup states that, while PPL's use of the ESA process has been successful, the Company wants to "memorialize its large load interconnection terms in its tariff for transparency and consistency."[14]

Q. DO YOU AGREE WITH MR. LOOKUP THAT THE CURRENT ESA PROCESS "HAS BEEN SUCCESSFUL"?

A. No. Mr. Lookup's characterization of the current ESA process as "successful" appears to rest primarily on the fact that it has been adopted by certain prospective customers: "…Company has not experienced any significant pushback to the ESA terms and has successfully executed ESAs with these terms for load additions in the pipeline."[15] I

[12] Lookup Dir. at 17, lines 4-5.
[13] PPL Response to OCA XXIII-4.
[14] Lookup Dir. at 18, lines 19-20.
[15] Id., lines 12-13.

believe characterizing the current ESA as "successful" solely on this basis is misleading for two reasons.

First, describing the ESA as "successful" implies that it has achieved its intended purpose. I disagree with PPL's perspective equating success solely with prospective customer adoption rather than demonstrated performance. None of the customers that have executed the new ESA are currently taking service.[16] As a result, there is no basis to evaluate how the ESA functions in practice. An agreement cannot reasonably be deemed successful when it has not yet been tested through actual service to customers. Prospective customers are not the same as customers in service.

Second, the purpose of an ESA should not be limited to facilitating customer onboarding. It should also ensure compliance with the fundamental service standards established in PPL's tariff, as described above. These standards include reasonable allocation of risk, adequate protections for existing customers, and appropriate financial and operational safeguards.[17] An ESA may be widely adopted without meaningfully addressing these objectives. Indeed, we would expect an agreement that places minimal obligations or risk on prospective customers to achieve higher adoption and no "significant pushback" for precisely that reason.

Q. ARE THE TYPES OF NEW LARGE LOAD CUSTOMERS SEEKING RATE SCHEDULE LP-5 SERVICE SIMILAR TO EXISTING CUSTOMERS TAKING SERVICE UNDER LP-5?

A. No Recent requests for LP-5 service reflect customers who are larger than the existing LP-5 customer base. In response to Discovery Request CAUSE-PA IV-25 and CAUSE-PA IV-26, PPL produces counts of both historical and projected participation

[16] Id., lines 10-11.

[17] See below discussion of the Commission's model large load tariff. Motion of Chairman Stephen M. DeFrank. Docket No. M-2025-3054271. March 28, 2025. p. 1.

in Rate Schedule LP-5 based on size. Table 1 below shows these counts based on the end of the historical test year (June 2025) and one year past the fully projected test year (June 2028). As apparent in this table, PPL projects the number of customers taking service at levels greater than 50 MW to increase by 700% (from two to 16) within a three-year period.

Table 1. Actual and Forecast Rate Schedule LP-5 Customer Counts by Peak Demand Size Range

	June 2025 (actual)	June 2028 (forecast)	Change
Number of customers	**162**	**172**	10
Less than 5 MW	80	76	-4
More than 5 MW but less than 10 MW	37	36	-1
More than 10 MW but less than 20 MW	27	27	0
More than 20 MW but less than 50 MW	16	17	1
More than 50 MW but less than 75 MW	1	2	1
More than 75 MW but less than 100 MW	0	2	2
More than 100 MW	1	12	11

Derived from CAUSE-PA IV-26 Attachment 1.

The Company also produced a count of customers requesting LP-5 service with a projected peak demand greater than 25 MW. This list, which spans August 25, 2023 through November 5, 2025, includes 268 requests. All but four of these requests (98.5%) have a projected load (MW) of more than 50 MW.[18] Both the potential pipeline and the forecast additions for new large load customers reflect customers of substantially larger expected size than existing Rate Schedule LP-5 participants. This is in addition to potential differences in system impacts and risk that I address below.

Q. WHAT OTHER CHANGES IS PPL PROPOSING TO THE TREATMENT OF LARGE LOAD CUSTOMERS?

[18] PPL Response to OCA VIII-1 Attachment 1.

A. As noted above, the changes in LP-5 memorialize the ways that PPL is already approaching large load interconnection through the ESA process. As such, PPL is not changing its treatment of large load customers with respect to the large load customer's requirements for service. However, PPL does propose changing the way it recovers certain interconnection costs from large load customers. Specifically, the proposed LP-5 tariff includes a provision that the Company "not charge the customer directly for line extension upgrades that provide benefits to the Company's transmission system, as determined by PPL Electric."[19] The tariff subsequently presumes that upgrades to the 230-kV and 500-kV networked bulk system provide offsetting reliability benefits.[20] Other potential offsetting benefits include, but are not limited to, "increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections."[21] PPL further clarified in response to OCA VIII-9 that "it is PPL Electric's policy that upgrades to the networked bulk electric system made in connection with LP-5 customer interconnections will generally be excluded from the customer's obligation and included in transmission rate base."[22] One "minimum" obligation is the "customer's direct connection cost" including, "more specifically, the transmission lines sourced from PPL Electric's substation/switchyard that terminate into the customers substation."[23] All other upgrades, including PPL substations/switchyards, will be evaluated on a case-by-case basis.[24]

[19] PPL Electric Exhibit GEO-1. p. 98.
[20] Id.
[21] Id.
[22] PPL Response to OCA VIII-9, Attachment 1. p. 1.
[23] Id.
[24] Id.

Q. DO YOU HAVE CONCERNS ABOUT PPL'S PROPOSED CHANGES TO RATE SCHEDULE LP-5 AND THE COMPANY'S APPROACH TO LARGE LOAD INTERCONNECTIONS?

A. Yes. PPL's proposed LP-5 revisions and its broader approach to large load interconnections raise significant consumer protection concerns. At a high level, those concerns fall into two related categories: (1) the proposal does not constitute a complete or fit-for-purpose large load tariff that provides for cost-based differentiated service to large load customers; and (2) it weakens enforceable cost causation and "no worse off" protections through discretionary cost-sharing provisions.

First, PPL's proposal is incomplete as a "large load tariff" and should not be treated as such. As discussed below in my comparison to the Commission's proposed model tariff and tariffs developed in other jurisdictions, LP-5 omits several elements that regulators are actively considering as requirements for large load service. Additionally, the Company's proposed approach does not address the substantial size differences between most existing LP-5 customers and those currently in the pipeline, as summarized above. I am concerned that the result is a patchwork approach that may facilitate rapid onboarding of a new type of large load customer without fully aligning the tariff with consumer protection objectives.

Second, the cost-sharing language in the proposed LP-5 tariff revisions undermines cost causation and potentially makes existing customers worse off. This may occur as a result of the proposed LP-5 tariff language that permits PPL to offset certain interconnection costs from direct customer responsibility based on the Company's unilateral determination that the upgrades provide system benefit. Absent clear, objective limits on when and how such costs may be shifted, this structure risks

socializing the but-for costs of serving individual large load customers in contravention of foundational cost causation principles.

The above concerns are heightened to the extent that PPL has an incentive to facilitate large load development and accelerate capital investment. I address these incentive concerns, and related issues of potential conflicts of interest, later in my testimony, including within the discussion of PPL Corporation's joint-venture activities. These structural deficiencies also frame the analysis that follows regarding the Commission's model tariff, forecast uncertainty, cost impacts, and reliability risks associated with large load interconnections.

Q. WHAT RECOMMENDATIONS DO YOU OFFER TO THE COMMISSION GIVEN THESE CONCERNS?

A. I recommend that the Commission not approve PPL's proposed LP-5 revisions as a substitute for a comprehensive large load tariff framework. Instead, consistent with the objectives and ratemaking principles described above, the Commission should require that PPL develop a separate, cost-based, large load rate schedule and associated standardized terms. The specific parameters of PPL's proposed tariff should be evaluated before the Commission in a litigated proceeding that allows for stakeholder review and comment.

Alternatively, if the Commission approves the proposed LP-5 tariff including the Company's revisions, I recommend that the Commission retain explicit review and approval authority over determinations that interconnection-related upgrades provide "benefits to the Company's transmission system benefits." Such determinations should be subject to clear standards and Commission oversight to ensure that costs are not shifted to existing customers absent a demonstrated and quantifiable system benefit consistent with cost causation and customer protection principles.

C. Model Large load Tariff

Q. HAS THE COMMISSION CONSIDERED LARGE LOAD INTERCONNECTIONS OUTSIDE OF THIS PROCEEDING?

A. Yes. In recognition of the current and forecasted grid impacts of large load customers at a local, regional, and national level, the PA PUC initiated proceedings to develop a model tariff for large load customers on March 28, 2025. Through this process, the Commission seeks to create a tariff that would "protect the Commonwealth's ratepayers […] against the risk of utility investments for projects that may not materialize," "ensure fair cost allocation for projects that do go forward," and "provide [large load customers] with certainty regarding the time interconnection will take and the costs they will have to incur."[25] On November 22, 2025, the Commission issued a Tentative Order with an attached proposed model tariff in the Pennsylvania Bulletin Vol. 55, No. 47. Table 2 summarizes the key characteristics of the proposed model tariff alongside PPL's proposed LP-5 tariff and currently applicable large load ESA.

[25] Motion of Chairman Stephen M. DeFrank. Docket No. M-2025-3054271. March 28, 2025, p. 1.

Table 2. Comparison of Key Characteristics of PA PUC's Model Tariff, PPL's Proposed LP-5 Tariff, and PPL's Current Large load ESA

	PUC Model Tariff[26]	PPL LP-5 Tariff[27]	PPL Large load ESA[28]
Eligibility	Customers at or over 50 MW individually or 100 MW in aggregate (p. 8040)	Based on service voltage >69 kV	Based on service voltage >69 kV (p. 1)
Service Term	5-year initial term, 3-year notice for termination or contract capacity modification (p. 8041)	1-year service minimum for tariff in general, 5-year service minimum for line/service extensions, no termination or modification requirements	5-year initial term, 30 days' notice for termination after initial term (p. 2)
Minimum Monthly Charges	Minimum billing demand: greater of 80% of contract capacity or 80% of the highest previously established monthly billing demand from the past 11 months (p. 8041)	Customer pays applicable rates based on greater of actual peak demand values or 80% of load ramp schedule load until revenue guarantee is satisfied	Transmission service charge for the greater of the actual amount supplied during the month or the Minimum Contract Capacity (Schedule A of ESA) (p. 2)
Cost Responsibility	In accordance with CIAC: Fee for Interconnection Facilities plus Network Improvement Costs based on share of benefits received from Network Improvements (pp. 8032, 8041)	All costs associated with line and service extensions except when PPL determines the upgrades provide reliability/other benefits to the whole system. PPL has an existing CIAC calculation process.	All costs associated with a separate Construction Agreement. Associated Rate Base expenses are estimated and subsequently adjusted in Schedule A of the ESA. (pp. 2-3)
Financial Security	Requires collateral tied to the Interconnection Facility and Network Improvement Costs (p. 8041)	Requires security equal to the amount of line extension that was not directly charged to the customer. PPL can draw upon security in the event of default	Requires credit support (ESA Schedule B) that meets obligations of the ESA and Tariff (p. 3)
Exit Procedure/Fee	42 months prior notice required to reduce capacity by 20% in the first 5 years without payment. Subject to the exit fee, capacity reduction can be greater than 20% after the first 5 years. Exit fee is the greater of the remaining facilities and network cost obligations or the remaining minimum capacity charge for each remaining contract year. (p. 8042)	None	In event of termination, customer will pay Termination Payment* in addition to any other costs still owed under the agreement (pp. 8,14)
Interconnection Study Process	Imposes a 6-month time limit on interconnection studies from the date application is accepted (p. 8042)	None	None
Interruption/ Curtailment	Company will provide interruptible service based on its existing interruptible tariffs. Company reserves the right to evaluate the customer's ability to curtail. Penalty imposed based on interruptible tariff if customer fails to curtail when directed (pp. 8042-8,043)	None	None
Miscellaneous	Requires an annual company hardship fund contribution by the large load customer (p. 8043)	None	Sets a maximum allowable harmonic voltage distortion level and holds customer responsible for corrective measures (p. 6)

* Termination Payment defined on page 14 of redlined ESA provided in response to OCA XXIII-6 Attachment 1.

Q. HOW DO PPL'S PROPOSED LP-5 TARIFF AND EXISTING ESA DIFFER FROM THE COMMISSION'S MODEL LARGE LOAD TARIFF AS PROPOSED?

A. The two documents differ in a number of ways. I summarize several of these differences in the subsequent bullets:

- The Commission's model tariff applies to large load customers at or over 50 MW individually or 100 MW in aggregate, in the case that a group of sites with common ownership, local electric infrastructure, or control exceed the threshold collectively. PPL's proposed LP-5 schedule and associated Agreement for Large Load Electric Service apply to customers based solely on taking service voltage of 69 kV or higher.

- The model tariff, LP-5 tariff, and proposed ESA include a mandatory five-year initial service term for large load customers requiring line/service extension work. The model tariff, however, includes a three-year notice requirement for service termination or capacity contract modifications, while PPL's ESA only requires 30 days' notice after the initial five-year term. A notice period is not included in PPL's LP-5 tariff.

- The model tariff more explicitly outlines exit procedures and fees that would apply to a customer in the event of termination. Both the model tariff and PPL's ESA require coverage of remaining cost obligations if termination occurs. This is outlined in PPL's proposed ESA, but not included in the LP-5 tariff.

- The model tariff references interruptible tariffs and allows them to be mandated for large load customers. It includes a penalty for a customer's

[26] Pennsylvania Bulletin Volume 55, Number 47, pp. 8040-8043 (Model Tariff for Customers at or Over 50 MW Individually or 100 MW in the Aggregate).

[27] PPL Electric Exhibit GEO-1, pp. 97-99 (Rate Schedule LP-5).

[28] Agreement for Large Load Electric Service, Attachment 1 of Response to OCA XXIII-6.

failure to curtail when directed to do so. PPL's proposed changes do not include similar curtailment requirements/penalties.

Q. HOW SHOULD THE COMMISSION UNDERSTAND THE ABOVE GAPS AND DIFFERENCES?

A. The gaps and differences identified above demonstrate that PPL's proposed revisions to Rate Schedule LP-5 do not constitute a comprehensive or fit-for-purpose large load tariff as contemplated by the Commission. In several instances, the LP-5 tariff omits protections that exist only in the ESA, such as termination notice provisions, leaving those protections unenforceable at the tariff level and outside routine Commission review. In other instances, neither the ESA nor LP-5 includes provisions that the Commission has explicitly identified as relevant to large load service, including differentiated service options such as curtailment or interruption authority. Taken together, these omissions underscore that LP-5 is not aligned with the Commission's stated objectives of protecting existing customers, ensuring fair cost allocation, and mitigating the risk of stranded or speculative investments associated with large load interconnections.

Q. WHAT RECOMMENDATIONS WOULD YOU MAKE GIVEN THE ABOVE GAPS AND DIFFERENCES?

A. Because Docket No. M-2025-3054271 is ongoing and its outcome remains uncertain, it is necessary for the Commission to address large load tariff provisions in this proceeding. In that context, the deficiencies identified above reinforce my recommendation that the Commission not approve PPL's proposed revisions to Rate Schedule LP-5 as a *de facto* large load tariff applicable to the distinct types of customers seeking service in recent history. Instead, the Commission should require PPL to develop a separate, cost-based, large load rate schedule with standardized terms specifically tailored to customers whose size and system impacts materially differ from

the existing LP-5 customer base. Any such proposal should be subject to the same level of regulatory scrutiny as a base rate case, including discovery and the opportunity for testimony or comments by intervenors.

D. Forecasts and Future System Conditions

Q. WHAT NEAR-TERM SYSTEM CONDITIONS AND CUSTOMER ACTIVITY DOES PPL IDENTIFY AS DRIVING ITS PROPOSED CHANGES TO RATE SCHEDULE LP-5 AND THE TREATMENT OF LARGE LOAD CUSTOMERS?

A. PPL identifies rapid data center growth as among the underlying drivers for the proposed changes outlined above. Specifically, Mr. Lookup states that the Company's "pipeline of projects exceeds the Company's current peak load of 7.8 GW" and that the Company is preparing "to more than double its system demand in 5–6 years."[29]

Q. HAS PPL PUBLICLY SHARED INFORMATION ABOUT ITS ANTICIPATED LOAD GROWTH IN OTHER FORUMS?

A. Yes, it has done so with PJM. PPL is a transmission-owning member of PJM. In this capacity, PPL actively contributes to various PJM subcommittees, including the Load Analysis Subcommittee ("LAS"). Among the responsibilities of the LAS is to coordinate the collection of information related to electric peak demand energy forecasts from PJM member entities. This information subsequently informs PJM's load forecasts that impact transmission and resource adequacy planning.[30]

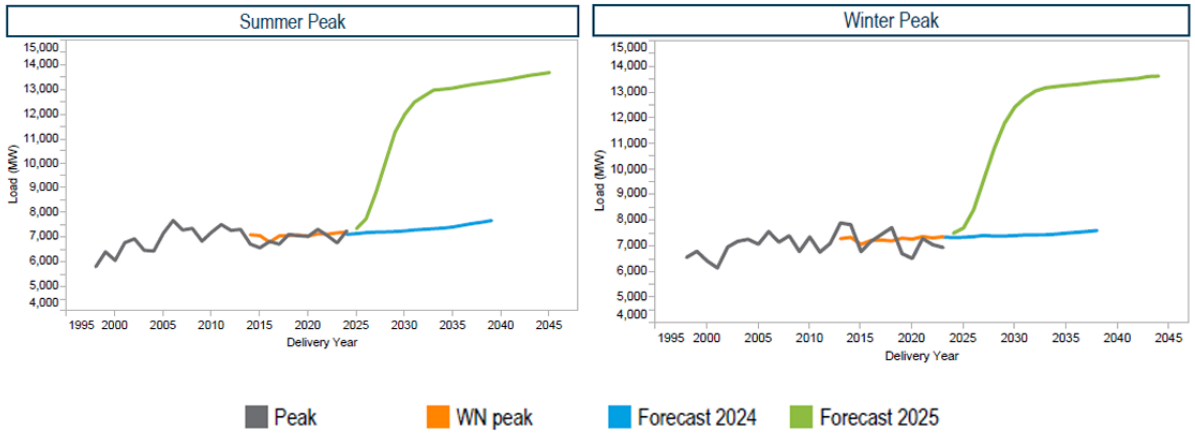
PPL regularly provides information to the PJM LAS regarding its anticipated load growth. As recently as September 16, 2025, PPL proposed Load Forecast

[29] Lookup Dir. at 15, lines 12-14.

[30] See below for additional discussion of the nature of these impacts.

Adjustments for the PPL service territory for purposes of PJM's 2026 load forecasts.[31] These forecasts reflect additional increases in expected peak demand beyond the already substantial upward revision in load forecast reflected in the 2025 forecast. Figure 1 shows the final 2024 and 2025 forecasts adopted by PJM. This graph highlights the significant upwards change in forecast from 2024 to 2025. Figure 2 shows the preliminary 2026 summer forecasts provided by PPL.

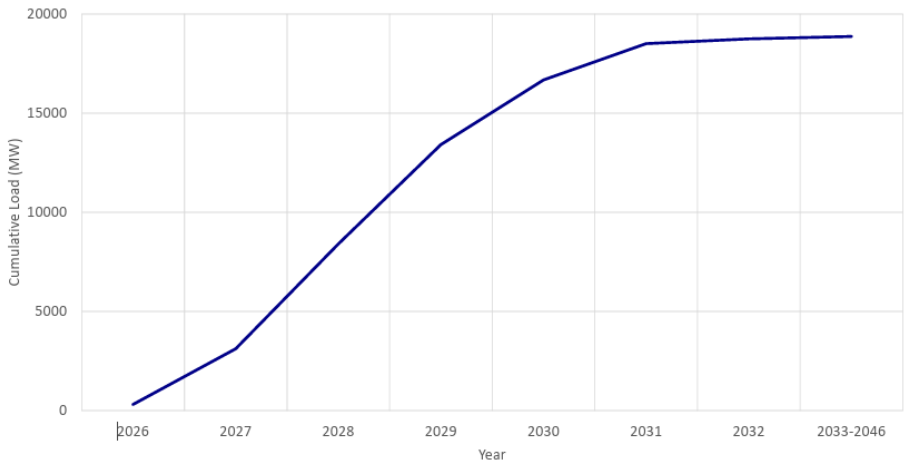
Figure 1. Historical and Forecast PPL Load for 2024 and 2025 Forecasts (Sep. 16, 2025)



Source: Khoury, George. PPL Service Territory 2026 Load Forecast Adjustments. September 16, 2025. p. 3 https://www.pjm.com/-/media/DotCom/committees-groups/subcommittees/las/2025/20250916/20250916-item-04g---ppl-large load-request.pdf.

[31] Khoury, George. PPL Service Territory 2026 Load Forecast Adjustments. September 16, 2025. p. 3. https://www.pjm.com/-/media/DotCom/committees-groups/subcommittees/las/2025/20250916/20250916-item-04g---ppl-large load-request.pdf.

Figure 2. PPL Summer Load Adjustment for 2026 Forecast (Sep. 16, 2025)



Source: https://www.pjm.com/-/media/DotCom/committees-groups/subcommittees/las/2025/20250916/20250916-item-04g---ppl-large load-request.pdf.

Q. ON WHAT BASIS DOES PPL INCORPORATE LARGE LOAD INTERCONNECTIONS INTO THE LOAD GROWTH ESTIMATES IT PROVIDES TO PJM?

A. PPL only includes data center load with a signed letter of authorization. Additionally, the Company conducts an initial screening to ensure it does not include multiple requests for the same parcel.[32]

Q. IS THERE REASON TO BE SKEPTICAL OF PPL'S LOAD FORECASTS?

A. Yes. There are multiple reasons to be skeptical, many of which are detailed at length in the subsection below discussing the risks associated with investments to serve large load interconnections. As an initial matter, though, I will highlight PJM's own perspective on the load forecasts put forth by its member transmission owners and utilities. PJM's November 24, 2025 presentation describes the process by which PJM filters and adjusts load requests from various entities to create an accurate forecast.[33]

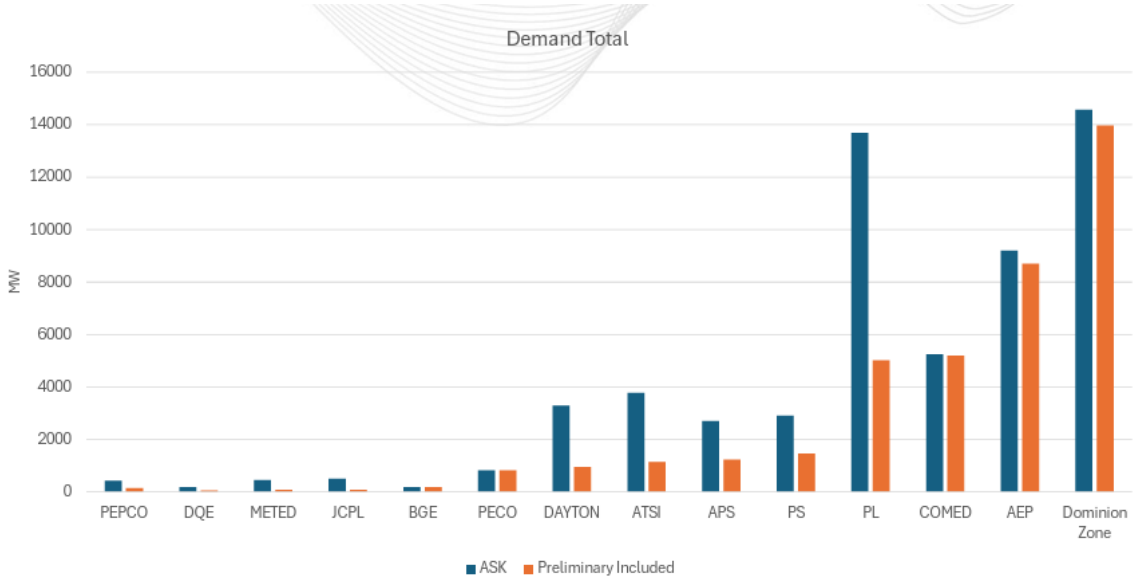
[32] PPL Response to OCA VIII-7.

[33] Mooney, Molly. Load Adjustment Requests Summary for 2026 Load Forecast – Preliminary. November 24, 2025. https://www.pjm.com/-/media/DotCom/committees-groups/subcommittees/las/2025/20251124/20251124-item-03---large load-adjustment-requests-summary.pdf.

Among other adjustments, PJM investigates ramp rates, utilization rates, and economic data. The subsequent changes PJM makes are intended to mitigate double-counting and differentiate firm and non-firm load requests.

Subsequent to the above process, PJM produced a comparison of requested versus preliminary included forecasts. Among the steepest discounts for any utility service territory is the one applied to PPL. Figure 3 shows this adjustment, such that a nearly 14-GW increase put forth by PPL was revised to approximately 5 GW. The raw amount of load requested, which reflects at least a letter of authorization, exceeds the portion that PJM believes reasonable to include in its preliminary load forecasts after screening. While this does not imply that PPL's expected load forecasts cannot be realized, it does suggest that there is good cause to be skeptical of PPL's large load additional forecasts. Notably, the magnitude of reduction applied to PPL's load forecast far exceeds that for any other transmission zone.

Figure 3. PPL Summer Load Adjustment for 2026 Forecast (Sep. 16, 2025)



Source: Mooney, Molly. Load Adjustment Requests Summary for 2026 Load Forecast – Preliminary. November 24, 2025. p. 30. https://www.pjm.com/-/media/DotCom/committees-groups/subcommittees/las/2025/20251124/20251124-item-03---large load-adjustment-requests-summary.pdf.

I discuss further below the risks that projects may never get built or may arrive later than anticipated.

Q. IF THE LOAD FORECAST IS TOO HIGH, WHAT ARE THE POTENTIAL CONSEQUENCES?

A. An inaccurate large load forecast can drive real, irreversible costs and reliability decisions that do not unwind simply because the load fails to materialize or arrives later than assumed. PJM's capacity and transmission planning processes are forecast-driven: higher expected load increases capacity procurement requirements and can trigger or accelerate transmission upgrades through the Regional Transmission Expansion Plan ("RTEP") process. If those forecasts later prove inaccurate, the region may still procure "just-in-case" capacity and advance transmission projects whose costs are largely fixed once committed. Because many of these costs are recovered through broadly allocated wholesale rates, the consequence of an over-forecast is not merely an internal planning error; it can become a multi-year, socialized cost exposure for customers that did not trigger the underlying investments.

Q. COULD THE COMPANY BENEFIT FROM SPECULATIVE LOAD FORECASTS?

A. The Company would not incur any harm, and could possibly benefit, from load forecasts that exceed realistic estimations of growth under PJM's planning framework. As noted above, load forecasts are a key input to RTEP reliability analyses. Higher forecasted load, even if it does not ultimately materialize, can trigger the identification of transmission needs and the approval or acceleration of network upgrades. PPL, as the incumbent transmission owner, is a direct beneficiary when it constructs local transmission projects assigned to it via PJM planning processes and places them into transmission rate base. In fact, PPL plays a direct role in the identification of the

supplemental transmission projects that a large load interconnection creates; PPL studies new customer requests and, "if [reliability] violations are identified, PPL Electric develops solutions to be included as network upgrades. The network upgrades are submitted as part of the supplemental project to PJM."[34] The Company has not denied or rejected any large load service request it has received since January 2023.[35]

E. Large Load Interconnection Risks

Q. WHAT RISKS ARE ASSOCIATED WITH LARGE LOAD INTERCONNECTION?

Large load interconnections—particularly those driven by data center demand—introduce a distinct set of risks for utilities and customers. These risks arise from demand uncertainty, project execution challenges, macroeconomic and policy volatility, and a fundamental mismatch between the time horizons of grid investments and emerging technology markets. I will address each of these categories of risk in turn.

Demand Uncertainty

A central risk associated with large load interconnections is the overestimation of demand. Data center developers frequently submit multiple interconnection requests across regions to preserve optionality, with only a subset of projects ultimately constructed.[36] As a result, interconnection queues may include speculative or duplicative requests that do not translate into realized load.

[34] PPL Response to OCA XVII-4.

[35] PPL Response to OCA XVII-5.

[36] Martucci, Brian. *A fraction of proposed data centers will get built. Utilities are wising up.* May 15, 2025. Utility Dive. https://www.utilitydive.com/news/a-fraction-of-proposed-data-centers-will-get-built-utilities-are-wising-up/748214/.

In addition, data center demand is highly heterogeneous. Hyperscale facilities, colocation data centers, edge computing sites,[37] and AI-focused "neo-cloud" facilities differ substantially in their power profiles, reliability requirements, and sensitivity to price and latency. [38,39] Certain workloads, such as AI training loads, are more flexible and location-independent, making them more likely to relocate in response to market or system conditions. Other loads tied to critical services require zero latency and near-perfect reliability. In this case, the load may not materialize if there are system conditions that comprise those requirements. Moreover, the intended application of a data center may change during development, altering its load characteristics and grid requirements after planning assumptions have already been made.

Demand uncertainty is further exacerbated by efficiency improvements in computing hardware, software, and cooling technologies. Improvements can significantly reduce power consumption per unit of computation and cause realized load to fall well below initial interconnection requests.[40]

Project Execution Challenges

Like other large projects, data center developments involve complex coordination among multiple parties, in this case potentially including data providers, data center developers, utilities, EPC (Engineering, Procurement, and Construction)

[37] *Understanding the Differences Between 5 Common Types of Data Centers.* May 18, 2022. Data Center Frontier. https://www.datacenterfrontier.com/sponsored/article/11427373/belden-understanding-the-differences-between-5-common-types-of-data-centers.

[38] Delp, Aaron. Tairych, David. *What Is a Neocloud?* October 14, 2025. Equinix. https://blog.equinix.com/blog/2025/10/14/what-is-a-neocloud/.

[39] Direct Testimony of Stan Blackwell at 8. March 31, 2025. Docket No. 2025-00058. https://www.scc.virginia.gov/docketsearch/DOCS/84sc01!.PDF.

[40] *Forecasting for Large Loads Current Practices and Recommendations.* December 2025. Energy Systems Integration Group. p. 35. https://www.esig.energy/wp-content/uploads/2025/12/ESIG-Large loads-Forecasting-report-2025.pdf.

firms, landowners, investors, tenants, and equipment suppliers.[41] The involvement of many interdependent actors creates sequencing and execution risk, particularly when progress by one party serves as a bottleneck for the entire project.

Supply chain constraints pose a notable risk. Delays in obtaining critical equipment—such as transformers or switchgear on the power site or specialized computing hardware on the data center site—can prevent data centers from operating at planned capacity or within their intended timelines.[42,43] Uncertainty during the development process can also complicate project financing, increase costs, or cause sponsors to reassess their commitment to a project altogether.[44]

Macroeconomic and Policy Volatility

Macroeconomic conditions introduce additional uncertainty into large load interconnections. Data center growth is driven by expectations of future demand.[45] This demand may not materialize in the event of an economic downturn. Additionally, the investment capital required to finance large data center projects may not materialize or be sustained in response to changes in interest rates, inflation shocks, or other shifts in capital markets. Because many data center projects are intended to respond to forward-looking needs, adverse macroeconomic conditions can materially affect their viability.

[41] Mahan, Josh. *Who Builds Data Centers? Key Players in the Industry.* March 21, 2025. C&C Technology Group. https://cc-techgroup.com/who-builds-data-centers/.

[42] *Data Centers Surge, but U.S. Grid Faces Hardware Bottlenecks.* June 27, 2025. Switchgear Magazine. https://switchgear-magazine.com/tm-news/business/data-centers-surge-but-u-s-grid-faces-hardware-bottlenecks/.

[43] *From GPUs to Interconnects: The Hardware Supply Chain Defining AI Data Centers.* December 13, 2025. DataCenters.com. https://www.datacenters.com/news/from-gpus-to-interconnects-the-hardware-supply-chain-defining-ai-data-centers.

[44] Ansar, Atif. *Everyday counts on a project: the financial impact of time on data center construction.* July 25, 2024. Data Centre Dynamics. https://www.datacenterdynamics.com/en/opinions/everyday-counts-on-a-project-the-financial-impact-of-time-on-data-center-construction/.

[45] *The murky economics of the data-centre investment boom.* September 30, 2025. The Economist. https://www.economist.com/business/2025/09/30/the-murky-economics-of-the-data-centre-investment-boom? .

Policy risk further complicates long-term planning. Federal and state incentives, energy policies, or siting regulations may change, altering the relative attractiveness of different locations.[46] Even favorable policy changes can influence project timing, encouraging developers to shift investment toward jurisdictions with faster permitting or earlier in-service dates.

Mismatch Between Grid Investment Horizons and AI Growth

Finally, there is a fundamental mismatch between the long-lived nature of electric grid investments and the uncertainty surrounding AI-driven data center growth. To serve large loads, utilities and wholesale market participants must plan and finance investments in transmission, distribution, and generation assets with useful lives often exceeding 20 years. Associated capital expenditures are typically justified based on projected load growth.

Short-term contracts, preliminary agreements, or authorization letters provide limited assurance that either the load will materialize or that it will persist over the full life of associated utility assets. This asymmetry creates significant risk that utility investments may be stranded, with costs ultimately borne by parties other than the data center. This risk is magnified when interconnection costs are small relative to the developer's market capitalization.[47] Data center developers may be more willing to initiate projects that they later abandon when they are insensitive to the nominal costs of initiating interconnection proceedings.

[46] Sandalow, David. McCormick, Colin. Jacobson, Rory. Bostwick, Ben. Yuan, Angela. Zurofsky, Adam. *Data Centers and Their Energy Use: Trends in State Capitals.* December 15, 2025. Center on Global Policy at Columbia. https://www.energypolicy.columbia.edu/data-centers-and-their-energy-use-trends-in-state-capitals/.

[47] For example, Amazon, which has a market capitalization of $2.430 trillion as of December 2025, has received approval to build a data center near the Salem Township within PPL's territory. While not publicly available, the associated interconnection costs are undoubtedly a small fraction of Amazon's market capitalization.

Q. WHAT TYPES OF MEASURES HAVE OTHER JURISDICTIONS CONTEMPLATED TO ADDRESS THE ABOVE RISKS?

A. In much the same way that the Commission seeks to develop a model large load tariff in Docket No. M-2025-3054271, many other utilities, regulatory commissions, and stakeholders in other jurisdictions have taken steps to develop large load tariffs as a means to protect existing customers and to maintain objective ratemaking on the basis of cost causation. Smart Electric Power Alliance ("SEPA") and the North Carolina Clean Energy Technology Center ("NCCETC") maintain a database of emerging large load tariffs showing both proposed and approved tariffs across the United States. Their database currently shows 26 states with at least one approved tariff and another seven states with proposed or pending tariffs as of December 2025, not including Pennsylvania.[48]

SEPA and NCCETC's database, along with similar analyses by the Energy Futures Group ("EFG")[49] and Lawrence Berkeley National Laboratory,[50] document a wide variety of tariff features. I reproduce a summary table below (Figure 4) from a recent EFG report highlighting several categories of "safeguards." As apparent from this analysis, contract length, minimum demand, minimum investment, and cost assignment provisions are all repeated features of large load tariffs. Additional

[48] Database of Emerging Large load Tariffs ("DELTa"). SEPA and NCCETC. Retrieved December 15, 2025, from https://sepapower.org/large%20load-tariffs-database/. To be included, a tariff must address at least one of the following: "Improving transparency, customer protections, and risk mitigation around large loads; Specifying the customer commitments essential for the utility to begin investing in large load service; Incentivizing large customers to help manage peak load and support new clean energy; and Defining customer size and operational thresholds beyond which new structures may help achieve system requirements and policy goals."

[49] Sherwood, Stacy. Energy Futures Group, *Review of Large Load Tariffs to Identify Safeguards and Protections for Existing Ratepayers,* January 28, 2025. https://energyfuturesgroup.com/wp-content/uploads/2025/01/Review-of-Large-Load-Tariffs-to-Identify-Safeguards-and-Protections-for-Existing-Ratepayers-Report-Final.pdf.

[50] Lawrence Berkeley National Laboratory. Energy Markets & Policy, *Electricity Rate Designs for Large Loads: Evolving Practices and Opportunities, January 2025.* https://eta-publications.lbl.gov/sites/default/files/2025-01/electricity_rate_designs_for_large_loads_evolving_practices_and_opportunities_final.pdf.

requirements may include load shed, interruptible service, or demand response requirements applicable to large loads.

Figure 4. Safeguards Included in Data Center and Cryptocurrency Tariffs

State	Utility	Document Type	Contract Length	Minimum Demand	Minimum Load Factors	Range for Power Factor	Requirements for Investment	Cost Assignment	Requirement to Shed Load	Load Subject to Interruptible Service	Maximum Hours of Interruptible Per Year	Demand Response
WY	Cheyenne Light, Fuel and Power Company d/b/a Black Hills Energy	SC	●	●	○	○	●	●	●	●	●	●
AR	Entergy Arkansas LLC	T	○	○	○	○	●	●	●	●	●	○
ID	Idaho Power Company	T	●	●	○	●	●	○	●	●	●	●
NY	New York Municipal Power Agency	T	○	●	○	○	●	●	●	○	○	○
SD	Montana-Dakota Utilities Company	T	●	●	●	●	●	●	●	●	●	●
WA	Grant County Public Utility District	T	●	●	○	○	●	●	●	○	○	●
IN	Indiana Michigan Power	T	●	●	○	○	●	○	●	○	○	●
KY	Kentucky Power	SC	●	●	○	○	○	○	●	●	●	●
MO	Evergy Missouri Metro	T	●	●	○	○	○	●	●	○	○	●
ND	Montana-Dakota Utilities Company	T	●	●	●	●	●	●	●	●	●	●

Note: For document type, "T" indicates a tariff and "SC" indicates a special contract.

Source: Sherwood, Stacy. Energy Futures Group, *Review of Large Load Tariffs to Identify Safeguards and Protections for Existing Ratepayers,* January 28, 2025. p. 4. https://energyfuturesgroup.com/wp-content/uploads/2025/01/Review-of-Large-Load-Tariffs-to-Identify-Safeguards-and-Protections-for-Existing-Ratepayers-Report-Final.pdf

Q. WHAT DO THE ABOVE RISKS AND RESPONSE MEASURES SUGGEST ABOUT PPL'S PROPOSED LP-5 TARIFF?

A. The range of safeguards available to regulatory commissions suggests that the risks associated with large load interconnection are addressable problems. This makes it all the more essential that the Commission require PPL to develop a separate, cost-based, large load rate schedule that is evaluated before the Commission in a proceeding that allows for stakeholder review and comment.

I also note the following areas as specific safeguards that I recommend the Commission contemplate for PPL's tariff that are not otherwise included in LP-5 or addressed in the model large load tariff:

- Explicit tariff provisions addressing transmission stranded cost risk;
- Mandatory filing of and Commission access to large load contracts;
- Assignment of certain risks of non-payment to the sponsoring utility, rather than all ratepayers, in the case of distribution costs incurred;

- Assignment of 100% of costs to the large load customer, regardless of benefit calculations, when a network upgrade meets a "but for" development requirement; and
- Application of Commission-prescribed methods to quantify system benefits from upgrades, rather than studies undertaken at the discretion of individual utilities.

This is not an exhaustive list. The above items, however, suggest there are a variety of important considerations, many of which the Commission has already signaled it expects to evaluate within Docket No. M-2025-3054271, that should be addressed in a comprehensive large load tariff framework put forth by PPL.

F. Cost Impacts

Q. WHAT ARE THE POTENTIAL IMPACTS OF NEW LARGE LOAD INTERCONNECTIONS ON ENERGY PRICES?

A. In PJM, wholesale energy prices are set at locational marginal prices ("LMPs"): the marginal cost to serve the next megawatt-hour ("MWh") at a specific node, including energy, congestion, and losses. Large new data center load increases total demand and can push PJM to dispatch higher-cost generators more often, thereby raising clearing prices, especially during high-load hours. The costs of higher-priced energy are passed on to customers through both third-party and default service supply rates. These cost impacts are potentially compounded for PPL consumers to the extent that data centers cluster within PPL's service territory, as PPL's load projections might suggest. A concentrated number of very large customers has the potential to increase congestion, which is one of the determinants of LMP noted above.

Potential offsetting effects may exist to the extent data centers can collocate with generation that matches their hour-to-hour energy needs. There is no such

obligation that they do so, to date, at a PJM-wide level or at the direction of the Commission. Load flexibility in the form of demand response participation or voluntary curtailment can also mitigate certain peak demand-related costs. However, large loads currently have no obligation to undertake such measures.

Q. WHAT ARE THE POTENTIAL IMPACTS OF NEW LARGE LOAD INTERCONNECTIONS ON CAPACITY MARKET PRICES?

A. PJM's Reliability Pricing Model ("RPM") procures capacity to meet forecast peak load plus a reserve margin that is calibrated to minimize loss of load expectation, referred to as the reliability requirement. Large load interconnections increase the forecast load that drives the reliability requirement, thereby increasing the quantity procured and the clearing price, all else equal. Similar to energy prices, there is the potential for capacity impacts to be more acute in areas that add large data center loads, such as PPL's service territory. PJM's capacity prices can be higher in Locational Deliverability Areas ("LDAs") when transmission limits constrain capacity imports. If data centers concentrate within LDAs that have limited transmission capacity (or the existing capacity becomes limited as a result of the new load), capacity prices can rise above the rest of PJM.

Capacity prices have already increased by more than an order of magnitude, from $28.92/MW-day for the 2024/25 delivery year ("DY") to $269.92/MW-day for DY 2025/26, $329.17/MW-day for DY 2026/27, and $333.44/MW for DY 2027/28.[51,52] The prices in the two most recent cleared auctions (covering DY 2026/27 and DY 2027/28) reflect a negotiated price cap and floor established following an

[51] Howland, Ethan. *PJM capacity prices hit record high as grid operator falls short of reliability target, December 18, 2025.* https://www.utilitydive.com/news/pjm-interconnection-capacity-auction-data-center/808264/.

[52] PJM delivery years run from June 1 through May 31.

agreement between PJM and the Pennsylvania Governor's Office.[53] PJM estimates that the most recent capacity auction (for DY 2027/28) would have cleared at nearly $530/MW-day absent this cap.[54] The remarkable shift in the last several years corresponds with sudden and sharp upward increases in load forecasts (i.e., demand) coupled with compounding supply issues related to new resource interconnection, resource retirements, capacity accreditation, and more.

While the challenges associated with PJM's capacity market are complex, the impacts of new large load interconnections are straightforward. Data centers add demand at the same time PJM is managing generator retirements and resource adequacy risks. If supply additions lag load growth, the market tightens and capacity prices rise. Associated capacity costs are allocated to third-party retail suppliers and default service providers serving retail customers, typically based on their respective customers' contributions to PJM's peak load (and related peak-load measures). These costs, in turn, are reflected in default service supply rates and rates within competitive retail contracts.

Q. DO NEW LARGE LOADS FACE INCREASED CAPACITY COSTS AS WELL?

A. Yes, but only to the extent that they do not manage their usage to during peak-load time to avoid or reduce capacity cost assignment. All customers have the ability to deliberately manage their load to avoid using power during the peak-load periods which determine capacity cost allocation. In theory, over the long run, these adjustments can

[53] PJM Interconnection. (2025). Capacity Market Demand Curve Adjustments Pursuant to Proposed Settlement (Special Members Committee presentation). https://www.pjm.com/-/media/DotCom/committees-groups/committees/mc/2025/20250207-special/item-01a---1-capacity-market-demand-curve-adjustments-pursuant-to-proposed-settlement.pdf.

[54] PJM, 2027/2028 Base Residual Auction Report, December 17, 2025. https://www.pjm.com/-/media/DotCom/markets-ops/rpm/rpm-auction-info/2027-2028/2027-2028-bra-report.pdf.

reduce PJM's capacity requirement. In tight supply conditions and in the face of uncertain load forecasts, however, this potential benefit is speculative. For short-run conditions, the only impact of capacity cost avoidance by a given customer is to shift additional costs to other customers, such as households, who do not or cannot reduce their peak contribution.

Q. ARE CAPACITY PRICES STILL IMPACTED IF A LARGE LOAD DOES NOT MATERIALIZE ON ITS PROPOSED SCHEDULE, OR AT ALL?

A. Yes, capacity prices may rise even if large loads do not materialize. This is because including large load additions in PJM's forecast is sufficient to instigate procurement of additional capacity resources.

Q. WHAT ARE THE POTENTIAL IMPACTS OF NEW LARGE LOAD INTERCONNECTIONS ON TRANSMISSION SYSTEM COSTS?

A. PJM identifies transmission "needs" through planning studies based on load forecasts, generator interconnections/retirements, and power flow models. PJM then approves transmission upgrades through its RTEP process. Projects can be driven by reliability violations (e.g., overloads or voltage violations), congestion/market efficiency, or public policy, depending on the project type and sponsorship. When large load interconnections increase projected demand at specific substations and in specific transmission corridors, subsequent reliability upgrades (e.g., new lines, transformers, breakers, reactive support, etc.) are typically concentrated within the affected transmission zone.

Recent RTEP approvals illustrate the potential cost magnitude of these load-driven needs. PJM's 2023 RTEP (finalized March 2024) identified $6.6 billion in baseline reliability projects driven at least in part by "the proliferation of new data

centers, creating major pockets of significant, increasing demand."[55] PJM's 2024 RTEP (finalized April 2025) identified an additional $5.9 billion in baseline projects once again driven in part by data center load.[56] The total cost is magnified when including supplement projects;[57] PJM evaluated over $9 billion of transmission owner supplemental projects for the 2024 Local Plan, with the plurality associated with customer service including the provision of power to new customers.[58]

For network upgrades, FERC-approved formula rates establish each transmission owner's revenue requirement, inclusive of new RTEP investments. Those costs are then allocated to load-serving entities ("LSEs") based on their contribution to Network Service Peak Load ("NSPL"), producing zonal Network Integration Transmission Service ("NITS") rates charged by PJM. Finally, LSEs flow these NITS charges through to retail customers via transmission components in default service rates and competitive supply contracts, with state regulatory commissions exercising jurisdiction over this retail allocation step, while FERC retains jurisdiction over the planning, revenue requirement, and wholesale cost allocation steps.

Q. DOES PPL ADDRESS THE IMPACTS OF NEW LARGE LOAD INTERCONNECTIONS ON TRANSMISSION NEEDS AND COSTS?

A. Yes. Mr. Lookup indicates that PPL will need to make significant investments in the transmission system to interconnect these new customers.[59] Mr. Lookup also asserts that, notwithstanding these investments, large loads will put downward pressure on

[55] PJM, Regional Transmission Expansion Plan 2023, March 7, 2024. https://www.pjm.com/-/media/DotCom/library/reports-notices/2023-rtep/2023-rtep-report.pdf.

[56] PJM, Regional Transmission Expansion Plan 2024, April 17, 2025. https://www.pjm.com/-/media/DotCom/library/reports-notices/2024-rtep/2024-rtep-report.pdf.

[57] Supplemental projects are not required for compliance with system reliability, operational performance or market efficiency economic criteria. They are put forward by [Transmission Owners] as transmission expansions or enhancements" to support various customer service, resilience, security, operation, safety, and asset health needs, among other reasons. RTEP 2024, p. 74.

[58] RTEP 2024, p. 75.

[59] Lookup Dir. at 16.

PPL's PJM-jurisdictional transmission rates, stating that "customers should see significant reductions in their transmission costs."[60] This conclusion implies that the transmission rate base will grow more slowly than PPL's coincident peak (i.e., NSPL) which is the primary allocator of PJM transmission costs to the service territory.

Q. DO YOU AGREE WITH PPL'S ASSESSMENT OF TRANSMISSION COST IMPACTS?

A. No. The transmission cost impacts of new large load interconnections can be either positive (cost-reducing) or negative (cost-increasing) for existing customers, depending on how incremental transmission investment compares to changes in NSPL; they are not uniformly positive, as PPL suggests. Moreover, the level of certainty implied in Mr. Lookup's testimony is not supported by PPL's own analysis. In discovery, when asked whether the Company evaluates the expected contribution of new large load customers to PJM transmission peaks, PPL responded that it "does not perform the evaluation described in this discovery request."[61]

As with capacity costs, large loads have an incentive to manage or suppress their contribution to NSPL to minimize transmission cost responsibility. If fixed network transmission costs associated with new upgrades increase more rapidly than NSPL, average transmission rates will rise rather than fall. Further, as detailed above, a variety of risks apply to large load interconnections. Once approved and placed into transmission rate base, transmission system upgrades associated with new large load interconnections put upward pressure on transmission rates irrespective of whether or when the load comes online.

[60] Lookup Dir. at 19, line 15.
[61] PPL Response to OCA XVII-12.

Q. HAVE OTHERS ALSO IDENTIFIED THE ABOVE ENERGY, CAPACITY, AND TRANSMISSION IMPACTS ASSOCIATED WITH LARGE LOAD INTERCONNECTIONS?

A. Yes, the above observations have also been made by a variety of researchers, industry analysts, utilities, and regulators. The PJM Board, for example, has discussed how rapid demand growth, coming primarily from data centers, poses resource adequacy concerns and has placed upward pressure on electricity prices.[62] The PJM Board also notes that the exact severity of these concerns is not known given the "large cone of uncertainty around the trajectory and amplitude of future growth."[63]

In its most recent market monitoring assessment for PJM, the Independent Market Monitor ("IMM") for PJM found that data center load growth is the principal ("but for") cause of recent capacity market's tight supply and demand balance and its high clearing prices. In fact, the IMM found that "based on actual auction clearing prices and quantities and uplift MW, inclusion of existing and forecast data center load in the peak load forecast for 2026 resulted in a $7,271,197,971 or an 82.1 percent increase in capacity market revenues for the 2026/2027 RPM Base Residual Auction."[64] Beyond the capacity market, the IMM also found that large data center load additions have already caused higher transmission and energy prices.[65]

Regarding transmission costs, recent analysis by the Environmental and Energy Law Program at Harvard Law School finds that rapid growth in large data center loads is a significant driver of new regional transmission investments in PJM.[66] Consistent

[62] Mills, David, PJM Board of Managers Chair. August 8, 2025. p. 1. 20250808-pjm-board-letter-re-implementation-of-critical-issue-fast-path-process-for-large-load-additions.pdf.
[63] Id.
[64] Monitoring Analytics, LLC (2025). 2025 Quarterly State of the Market Report for PJM: January through September. p. 1.
[65] Id.
[66] Martin, Eliza. Peskoe, Ari. *Extracting Profits from the Public: How Utility Ratepayers Are Paying for Big Tech's Power.* March 2025. Environmental & Energy Law Program. p. 16.

with that conclusion, a recent Union of Concerned Scientists ("UCS") policy brief reports that "Costs are also rising because all customers pay for the new transmission lines required to connect new, large data centers."[67] UCS further finds that "in 2024 alone, utilities in seven PJM states passed more than $4.3 billion in additional costs on to customers" for transmission upgrades "made to provide transmission-level service directly to data centers," with "billions more still to come."[68]

Q. WHAT STEPS CAN THE COMMISSION TAKE TO MITIGATE THE ABOVE IMPACTS AT THE POINT OF LARGE LOAD INTERCONNECTION?

A. The Commission has clear authority to mitigate the impacts of large load interconnections through its jurisdiction over retail cost allocation, line extension policies, and tariffed service conditions. These tools allow the Commission to require protections that ensure cost causation and prevent existing customers from being made worse off as a result of speculative or concentrated large load growth. Commission action is particularly important because PJM has acknowledged limits on its ability to address these risks within its own jurisdiction.[69]

The specific safeguards that I recommend the Commission consider are similar to those I identified above in the context of risks and the model load tariff. A key recommendation is that the Commission require mandatory revenue guarantees whenever a large load interconnection results in upgrades that are included in transmission rate base. As reflected in PPL's response to OCA VIII-9, the Company

[67] Union of Concerned Scientists. (September 2025). Connection Costs: Loophole Costs Customers Over $4 Billion to Connect Data Centers to the Power Grid (policy brief).
[68] Id.
[69] PJM, *Jurisdictional and Legal Principles relating to CIFP – Large Load Additions*, September 15, 2025. https://www.pjm.com/-/media/DotCom/committees-groups/cifp-lla/2025/20250915/20250915-item-08---jurisdictional-and-legal-principles-relating-to-cifp--large load-additions---pjm-presentation.pdf.

currently proposes only discretionary use of revenue guarantees.[70] That approach is insufficient. Where transmission investments are driven by a specific large load, enforceable guarantees should be required to protect customers from the risk of delayed, reduced, or abandoned load.

More broadly, and consistent with my earlier recommendations, the Commission should ensure that costs primarily required to serve large loads are not socialized absent clear and demonstrated system benefits. Pennsylvania customers should not broadly fund transmission expansions needed to serve a small number of very large customers without those customers bearing an appropriate share through enforceable tariff provisions.

Q. ARE THERE RECENT EXAMPLES OF A PENNSYLVANIA UTILITY APPLYING REQUIREMENTS RELATED TO ASSIGNMENT OF FERC-JURISDICTIONAL COSTS?

A. Yes, this was recently demonstrated by the Transmission Security Agreement ("TSA") between PECO Energy Company ("PECO") and Amazon Data Services relating to a large data center planned in Falls Township, Pennsylvania.[71] Under their arrangement, Amazon's data center will take retail electric service pursuant to a rate schedule approved by the Commission while also following TSA requirements regarding transmission-related cost responsibilities. The TSA includes several cost protection mechanisms designed to prevent transmission costs from being shifted to other customers if the data center fails to materialize, is delayed, or ramps more slowly than forecast. These mechanisms include milestone-based shortfall payments, termination fees, and a committed review contribution equal to 80% of expected load-related transmission revenues.

[70] PPL Response to OCA VIII-9, Attachment 1.
[71] FERC Docket No. ER25-3492.

I make no claims regarding the adequacy of the above provisions. I do note, however, that these provisions are intended to align cost responsibility with cost causation and mitigate the risk of stranded or prematurely incurred transmission costs. This example demonstrates that PPL may implement mechanisms to allocate or secure recovery of FERC-jurisdictional costs associated with large load interconnections.

Q. IS PECO'S TSA INSTRUCTIVE FOR HOW PPL SHOULD APPROACH LARGE LOAD INTERCONNECTIONS?

A. Yes. The PECO TSA provides an example of a Pennsylvania utility implementing requirements to protect other customers from transmission revenue requirement risk. By comparison, PPL's proposed LP-5 revisions contemplate excluding many networked bulk system upgrades from direct customer charges when PPL determines they provide "system benefits," with the costs instead socialized through transmission rates. This focus on cost sharing instead of cost obligations is an additional reason that PPL's proposed LP-5 revisions are not a sufficient substitute for a comprehensive large load tariff and do not provide durable, tariff-level customer protections consistent with cost causation and consumer protection principles.

G. Reliability Impacts

Q. WHAT ARE THE POTENTIAL IMPACTS OF NEW LARGE LOAD INTERCONNECTIONS ON RELIABILITY?

A. Large load interconnections can materially affect electric system reliability through both resource adequacy and transmission deliverability impacts. First, large increases in load raise peak demand and, in turn, the amount of planning reserves that must be procured to maintain reliability. If new generation and other capacity resources are not developed and placed into service on a timeline that keeps pace with the load increase,

system reliability is degraded. This risk is heightened under current market conditions, where generation development faces well-documented challenges including supply chain constraints, longer construction timelines, interconnection delays, and heightened financing uncertainty.[72] Record-high PJM capacity prices in recent auctions—including those associated with a reported 6.6-gigawatt ("GW") capacity shortfall—are consistent with a system experiencing tightening resource adequacy conditions.[73]

Second, reliability is determined by the ability to deliver power to specific load pockets where large loads, such as data centers, are interconnected. Rapid concentration of large loads in a given area can stress the transmission system and give rise to localized reliability concerns, including:

- Thermal overloads on lines/transformers;
- Voltage and reactive power deficiencies;
- Protection system and short-circuit duty concerns; and
- Higher contingency risk (N-1/N-1-1 planning and operating constraints).

Either inadequate generation supply or insufficient transmission deliverability can reduce reliability. These concerns are especially acute at the bulk power system level, where the scale and concentration of large load interconnections can quickly exceed the assumptions embedded in prior planning studies and infrastructure configurations. For customers in PPL's service territory, these reliability risks have direct and tangible consequences: increased risk of manual load shed in response to PJM-initiated brown- or black-outs.

[72] The Brattle Group & Sargent & Lundy. April 9, 2025. Brattle 2025 CONE report for PJM.
[73] PJM 2027/2028 Base Residual Auction Report. December 17, 2025. 2027-2028-bra-report.pdf.

Q. HOW ARE LARGE LOADS CURRENTLY TREATED BY PJM DURING MANUAL LOAD SHED EVENTS?

A. There are no existing provisions to differentiate treatment of large loads at a PJM level. During an emergency, PJM follows a stepped approach to balance the system consistent with the provisions of PJM Manual 13 (Emergency Operations).[74] Initially, PJM deploys all available operating reserves and emergency generation, issues maximum generation and load management actions, and calls on committed demand response resources. If, however, conditions continue to deteriorate, subsequent steps lead to PJM declaring a load management emergency and directing transmission owners and distribution utilities to implement manual firm load shed. Load shed amounts and locations are determined by real-time system needs, transmission constraints, and voltage conditions, and are executed by local utilities.

Q. HOW ARE LARGE LOADS CURRENTLY TREATED BY PPL DURING MANUAL LOAD SHED EVENTS?

A. Large loads are not subject to any differentiated treatment during manual load shed events under PPL's current tariff or Emergency Load Control Procedure. Further, in response to discovery, PPL specified that "large load customers will be treated like all other customers during a manual load shed process."[75] At a tariff level, the applicable requirements for load shed are addressed in "Rule 4 – Supply of Service," which defines when a load emergency situation exists. Rule 4 also defines PPL's responsibility during emergency conditions as follows:

> In such case, the utility shall take such reasonable steps as the time available permits to bring the demands within the then-available capacity or to otherwise control load. Such steps shall include but shall not be limited to reduction or

[74] PJM Interconnection. PJM Manual 13 : Emergency Operations, Rev. 97 (Effective Nov. 20, 2025).
[75] PPL Response to OCA XVII-11.

> interruption of service to one or more customers, in accordance with the utility's procedures for controlling load.

PPL's Emergency Load Control Procedure does not include further details regarding large load customer treatment.[76,77]

Q. IN WHAT WAYS DOES PPL CONSIDER RELIABILITY AT THE POINT OF LARGE LOAD INTERCONNECTION?

A. As it relates to reliability, PPL's primary efforts are directed to identify supplemental transmission project needs: "[The Company] completes modeling and analysis of initial steady state customer load additions and identifies overloads, voltage violations, or other criteria violations. If violations are identified PPL Electric develops solutions to be included as network upgrades. The network upgrades are submitted as part of the supplemental project to PJM."[78] This process strictly looks for violations in PJM's planning criteria, not broader resource adequacy challenges. PPL does not perform an evaluation of PJM's ability to maintain system-level resource adequacy following the interconnection of a given large load customer prior to approving the interconnection.[79] Likewise, PPL does not evaluate PJM's ability to supply the incremental demand associated with new large load customers.[80]

Q. WHAT REQUIREMENTS SHOULD THE COMMISSION APPLY TO PPL LARGE LOAD INTERCONNECTIONS AS IT RELATES TO RELIABILITY?

[76] PPL Response to OCA XVII-11 (Attachment 1). PPL Electric Utilities Emergency Load Control Procedure (ELCP), Revision 23. Effective Date October 30, 2025.

[77] PPL Response to OCA XVII-11. PPL Electric Utilities Emergency Load Control Procedure (ELCP), Revision 23. Effective Date October 30, 2025.

[78] PPL Response to OCA XVII-4.

[79] PPL Response to OCA XVII-8.

[80] PPL Response to OCA XVII-7.

A. New large load interconnections can materially increase both resource adequacy risk and deliverability risk. PPL's current approach primarily evaluates the latter through transmission studies and the identification of supplemental network upgrades. This is necessary, but it is not sufficient. If the Commission's objective is to ensure existing customers are no worse off as a result of large load growth, then reliability protections must extend beyond "no planning criteria violations" to include how these loads affect emergency operations and system adequacy outcomes.

Accordingly, I recommend that whether PPL may interconnect and commence service to new large load customers be based on a positive Commission finding that the proposed load can be served reliably from both a transmission and distribution deliverability and resource adequacy perspective, and without degrading the reliability of service to existing customers. This review should occur through a required utility filing triggered by receipt of a qualifying large load service request, and the governing tariff and associated ESAs should expressly provide that energization may be postponed, staged, or otherwise conditioned pending Commission review and approval. In this way, large load interconnections would not proceed as a ministerial outcome of completing planning-criteria studies alone, but rather as a Commission-reviewed determination that the interconnection is consistent with Pennsylvania's customer protection objectives.

If the Commission does not accept the above requirement or otherwise allows connection without making a positive finding, then I recommend the following provisions be incorporated into a fit-for-purpose large load tariff:

- <u>Establish enforceable curtailment / interruptibility obligations for new large loads during emergencies</u>. PPL's current tariff and Emergency Load Control Procedure do not provide differentiated treatment for large loads during manual load shed events, and PPL has stated that

large load customers will be treated like all other customers. That approach is not aligned with the scale of risk created by rapid large load growth. The Commission should require that new large loads be interruptible or curtailable during PJM- or utility-directed emergency conditions, including as a condition of interconnection, with clear performance expectations and consequences for noncompliance.

- Require large loads to curtail prior to broader firm load shed affecting other customer classes. To protect residential and small commercial customers from disproportionate harm during emergency conditions, the Commission should require that qualifying large loads agree to curtail before broader rolling outages are imposed on other customers. This reduces the risk that a small number of large, price-insensitive new loads effectively "free ride" on system reliability while shifting outage impacts to customers who lack comparable mitigation options.

- Require physical and operational readiness measures that facilitate targeted curtailment. Large loads should be required to support implementation measures that make curtailment workable and verifiable, including: service on dedicated or otherwise segregable feeders where practicable; clear identification of any "critical" load segments, with those segments separated behind the meter to the extent the customer seeks higher continuity of service; and telemetry and communications capability sufficient for PPL to execute and confirm curtailment actions during emergency operations.

- Align tariff provisions with emergency procedures and require corresponding updates to PPL's Emergency Load Control Procedure ("ELCP"). Reliability-related service conditions should not exist solely in bespoke agreements. They should be reflected in enforceable tariff language, and PPL should be directed to update its ELCP to implement the Commission-approved priority and curtailment framework for large loads in a transparent and administrable manner.

These reliability requirements are consistent with the same foundational ratemaking principles discussed earlier in my testimony. If new large loads increase the probability or severity of emergency operating actions, then it is appropriate that they face differentiated service conditions designed to mitigate the incremental reliability risk they introduce. Existing customers should not bear increased outage exposure as a result of accommodating a subset of very large new loads.

H. Other Issues

Q. IS THE QUALITY OF LOAD FORECASTS PROVIDED TO PJM IMPORTANT?

A. Yes. PJM relies on load forecasts submitted by transmission owners and electric distribution companies (like PPL) when assessing future resource adequacy and determining the need for new transmission infrastructure. Given the magnitude of the projected load increases cited by the Company, the accuracy of those forecasts is especially important. Overstated or speculative load assumptions can lead to premature or unnecessary capacity procurement and transmission investment, the costs of which are ultimately borne by customers. Accordingly, close coordination with PJM's forecasting and planning processes, including efforts to support the identification and removal of duplicative, speculative, and unlikely interconnection requests, is an essential risk mitigation measure to protect customers from avoidable cost increases.

Q. DO THE COMPANY'S EXISTING PROCESSES INCLUDE ADEQUATE STEPS TO IDENTIFY AND REMOVE DUPLICATIVE, SPECULATIVE, AND UNLIKELY PROJECTS FROM ITS LOAD FORECASTS?

A. No. The Company's existing processes do not include adequate steps to identify and remove duplicative, speculative, or unlikely projects from its load forecasts. The

Company's only effort to remove duplicative loads is to exclude requests for the same parcel.[81] The company does not identify any steps taken to identify and remove speculative or unlikely projects from its forecasts. Rather, the Company currently includes any project that has reached the letter of authorization stage in its load forecasts.[82] The Company justifies this approach by stating that it has "found that projects that reach this stage are sufficient committed to moving forward to be included in load forecast."[83]

The Company's justifications for its current approach are unpersuasive. First, the nature and scale of recent large load interconnection requests differ from historical experience, rendering reliance on past precedent regarding project realization beyond the letter of authorization stage unreliable.

Second, excluding requests tied to the same parcel does not address other common sources of duplication and speculation. These include multiple competing or alternative proposals submitted by the same developer or end-user across different sites or configurations; projects advanced primarily to preserve optionality (e.g., line extension or interconnection study positioning); and attrition risk, where projects are abandoned notwithstanding the payment of deposits.

Third, by relying on a procedural milestone rather than independent indicators of commercial, financial, and permitting viability, the Company does not adequately evaluate key measures of project likelihood. As discussed above, PJM appears to have reached a similar conclusion about the Company's load forecasts and, as a consequence, has very recently taken steps to adjust downwards PPL's forecasts in proposed PJM planning documents.

[81] PPL Response to OCA VII-8.
[82] Id.
[83] PPL Response to OCA XVIII-7.

Q. WHAT INFORMATION SHOULD PPL PROVIDE TO PJM REGARDING EXPECTED LARGE LOAD REQUIREMENTS?

A. Load forecasting must rely on uniform, transparent, and verifiable information and commitments for large load interconnections. As an initial matter, I recommend that the Commission require that PPL's load forecasts and all information used in deriving those forecasts be made available to the Commission as part of a regulatory proceeding, during which time stakeholders and the Commission have an opportunity to scrutinize large load requests and provide feedback. This process should occur during the preliminary stages of PJM load forecast development to enable PJM to account for state-level feedback before finalizing its forecasts.

Additionally, I recommend that the Commission require PPL to provide PJM, at a minimum, the following information for each expected large load:

- All pertinent information about the stage of development;
- Project development status, including whether the project has executed relevant service agreements, demonstrated site control, met permitting milestones, or other objective indicators of readiness;
- Disclosure regarding duplicative interconnection requests, including information collected by PPL from customer applications identifying whether the customer has made other large load interconnection requests within or outside of PJM, the number of such duplicative sites, and the associated megawatts. Any inclusion of duplicative requests should be supported by a clear justification explaining why such loads are reasonably expected to materialize;
- Expected ramping schedules, including the anticipated in-service date, interim load levels, and full build-out timing, to avoid overstating near-term load impacts;

- Detailed information regarding customer commitments, including deposits, construction obligations, or other sureties, together with an explanation of how those commitments meaningfully reduce attrition risk; and
- Confirmation that customer non-disclosure agreements permit full information sharing with PJM, and that all relevant large load information has in fact been shared.

While the above list is not exhaustive, it represents a necessary baseline. I recommend that the above proposed Commission proceeding also addresses supplementary requirements, and that PPL's load forecast requirements be subject to periodic review as industry practices evolve and as experience with large load forecasting continues to develop.

Q. PLEASE SUMMARIZE PPL CORPORATION'S JOINT VENTURE WITH BLACKSTONE INFRASTRUCTURE AND ITS IMPLICATIONS FOR LARGE LOAD INTERCONNECTIONS.

A. On July 15, 2025, PPL Corporation entered into a joint venture with Blackstone Infrastructure ("Joint Venture") to build, own, and operate new electricity generation stations in Pennsylvania.[84] In PPL Corp.'s July 31, 2025 Investor Presentation, PPL Corp. characterized the joint venture as a "shareowner-friendly solution" to "build, own and operate new electric generation stations to power data centers"[85] The presentation also describes PPL Corp. as having "[a]ctively engaged with hyperscalers, landowners, natural gas pipeline companies and turbine manufacturers, and has secured multiple

[84] PPL Corporation and Blackstone Infrastructure create joint venture to build natural gas generation in Pennsylvania in support of data center development, July 15, 2025. https://investors.pplweb.com/2025-07-15-PPL-Corporation-and-Blackstone-Infrastructure-create-joint-venture-to-build-natural-gas-generation-in-Pennsylvania-in-support-of-data-center-development.

[85] PPL Corporation, *2nd Quarter 2025 Investor Update*, July 31, 2025. p. 8. https://filecache.investorroom.com/mr5ir_pplweb2/1245/PPL_2025_Q2_Investor_Update_vFINAL.pdf.

land parcels to enable this new generation buildout."[86] What makes the Joint Venture "uniquely positioned" appears to be the relationship PPL has "supporting data center developers and hyperscalers" to interconnect.[87] While no projects have been developed as of yet, "there is nothing preventing PPL Corporation and Blackstone Infrastructure's joint venture to build, own and/or operate new electric generation stations within PPL Electric's service territory."[88]

Q. DOES PPL IDENTIFY PROTECTIONS PUT INTO PLACE TO AVOID POTENTIAL CONFLICTS OF INTEREST AS A RESULT OF THE JOINT VENTURE?

A. Yes. In response to discovery, PPL confirmed that it will "not be party to the joint venture" and "PPL Electric continues to be managed separately with appropriate structure protections."[89] PPL also stated that it "will comply with all applicable laws and regulations including, but not limited to, the Electricity Generation Customer Choice and Competition Act (66 Pa. C.S. § 2801, et seq.), Chapter 54 of the PUC's regulations (52 Pa. Code §§ 54.1, et seq.), and the FERC Standards of Conduct (18 C.F.R. § 358.1, et seq.)."[90]

Q. WHAT CONCERNS DO YOU HAVE REGARDING PPL'S JOINT VENTURE WITH BLACKSTONE INFRASTRUCTURE?

A. The Joint Venture heightens the same consumer protection risks that I identify throughout my testimony. PPL Corp.'s ownership interest in a venture whose purpose is to build generation intended to serve data centers potentially creates an added structural incentive for PPL, as an affiliate, to accelerate large load interconnections

[86] Id.
[87] Id., p. 9.
[88] PPL Response to OCA XVII-3.
[89] EE II-3.
[90] Id.

and associated transmission upgrades. The proposed LP-5 tariff is especially troubling because it allows PPL to socialize interconnection costs based on asserted "system benefits," including transmission upgrades that could partially or solely advantage the Joint Venture's generation assets. This concern reinforces my previous recommendation that the Commission consider mandatory, Commission-reviewed analyses of system benefits for all large load-driven transmission upgrades. I also recommend that a future PPL large load tariff expressly include affiliate conflict of interest safeguards that prohibit PPL from reducing, crediting, or otherwise offsetting large load interconnection or service costs based on system benefit where those benefits either directly or indirectly accrue to a PPL affiliate.

Q. HOW DO LARGE LOAD INTERCONNECTIONS AFFECT THE OVERALL IMPACT OF THE PROPOSED RATE INCREASE?

A. As discussed above, large load interconnections have the potential to increase multiple categories of bulk power system costs reflected in the supply component of customer bills, including energy, capacity, and transmission charges. These cost impacts arise through PJM market outcomes and FERC-jurisdictional investments triggered or accelerated by the additional large loads.

Because PPL oversees the interconnection of retail customers within its service territory, and because the retail rates paid by all customers are Commission-jurisdictional, the treatment of large load interconnection is directly relevant to PPL's distribution service base rate case. In particular, increases in FERC-jurisdictional costs as a result of large load interconnections flow through to retail supply costs borne by customers and therefore magnify the overall bill impacts of the proposed distribution rate increase. These incremental cost pressures are especially concerning given affordability challenges faced by many PPL customers. For additional testimonial of

customer bill stress and payment difficulties, see the testimonies of OCA Witnesses Ms. Leanne Wise and Mr. Roger Colton.

Q. ARE ADDITIONAL CUSTOMER PROTECTIONS WARRANTED?

A. The potential negative impacts of large load interconnections warrant consideration of additional consumer protections. OCA Witness Mr. Roger Colton addresses one such customer protection in his direct testimony: implementation of a two-step, non-bypassable system benefits charge to be imposed on large load customers. I agree with Mr. Colton's analysis regarding the impacts of large loads on residential rates, including increased energy cost burdens for existing Customer Assistance Program ("CAP") participants, increased pressure on customers to enroll in CAP, and increased CAP credit requirements for existing CAP participants. As Mr. Colton notes, the Commission has also acknowledged the applicability of applying a systems benefit charge for large load customers: "We agree with CAUSE-PA and TURN that the addition of Large Load Customers has an impact on the rates all customers pay for electricity […] As such, we have proposed a requirement that Large Load Customers contribute to the utility's hardship fund annually."[91] Mr. Colton additionally cites comments from Commissioner Vice Chairperson Barrow and Commissioner Zerfuss identifying universal service charge obligations as one mechanism to address the impacts of large load customers on Pennsylvania's most vulnerable customers.[92] The changes proposed by Mr. Colton address the Commission's interest in the topic as well as satisfy the customer protection ratemaking objective I discuss above.

[91] Interconnection Tariffs for Large Load Customers, Docket M-2025-3054271 (November 22, 2025).
[92] Roger Colton Direct Testimony, December 22. 2025.

I. Conclusions and Recommendations

Q. PLEASE RESTATE YOUR FINDINGS AND RECOMMENDATIONS REGARDING LARGE LOAD INTERCONNECTIONS.

A. I offer the following recommendations, grouped by subject area:

- The Commission should not approve PPL's proposed LP-5 revisions as a substitute for a comprehensive large load tariff framework. Rather, the Commission should require that PPL develop a separate, cost-based, large load rate schedule and associated standardized terms tailored to customers whose size and system impacts materially differ from the existing LP-5 customer base. This tariff should be considered before the Commission in a litigated proceeding that allows for stakeholder review and comment.

- If the Commission approves the proposed LP-5 tariff including the Company's revisions, the Commission should (1) approve revisions to the proposed LP-5 tariff language that are consistent with my recommendations and concerns herein; (2) retain explicit review and approval authority of agreements entered into between PPL and large load customers pursuant to the approved LP-5 schedule; and (3) retain explicit review and approval authority over determinations that interconnection-related upgrades provide benefits to the Company's transmission system. Further, the Commission should subject "system benefits" determinations to clear standards to ensure that costs are not shifted to existing customers absent a demonstrated and quantifiable system benefit consistent with cost causation and customer protection principles.

- In either the proposed LP-5 tariff or a future large load tariff, the Commission should require specific safeguards including:
  - Explicit tariff provisions addressing transmission stranded cost risk;
  - Mandatory filing of and Commission access to large load contracts;

- Assignment of certain risks of non-payment to the sponsoring utility, rather than all ratepayers, in the case of distribution costs incurred;
- Assignment of 100% of costs to the large load customer, regardless of benefit calculations, when a network upgrade meets a "but for" development requirement; and
- Application of Commission-prescribed methods to quantify system benefits from upgrades, rather than studies undertaken at the discretion of individual utilities.
- Mandatory revenue guarantees whenever a large load interconnection results in upgrades that are included in transmission rate base.

- In either the proposed LP-5 tariff or a future large load tariff, the Commission should condition whether PPL may interconnect and commence service to new large load customers on a positive Commission finding that the proposed load can be served reliably from both a transmission deliverability and resource adequacy perspective, and without degrading the reliability of service to existing customers.

- If the Commission does not accept the above reliability requirement or otherwise allows connection without making a positive finding, then I recommend that the following are addressed in LP-5 or a future large load tariff:
  - Establish enforceable curtailment / interruptibility obligations for new large loads during emergencies, including as a condition of interconnection, with clear performance expectations and consequences for noncompliance;
  - Require large loads to curtail prior to broader firm load shed affecting other customer classes;

- Require physical and operational readiness measures that facilitate targeted curtailment (including dedicated or otherwise segregable feeders where practicable; separation of any "critical" load segments behind the meter; and telemetry and communications capability sufficient for PPL to execute and confirm curtailment actions during emergency operations); and

- Align tariff provisions with emergency procedures and require corresponding updates to PPL's Emergency Load Control Procedure ("ELCP").

- The Commission should require that PPL's load forecasts and all information used in deriving those forecasts be made available to the Commission as part of a regulatory proceeding, during which time stakeholders and the Commission have an opportunity to scrutinize large load requests and provide feedback. This process should occur during the preliminary stages of PJM load forecast development to enable PJM to receive state-level feedback before finalizing its forecasts.

- When issuing forecasts to PJM, PPL should be required to provide PJM, at a minimum, the following information for each expected large load:
  - All pertinent information about the stage of development;
  - Project development status (including whether the project has executed relevant service agreements, demonstrated site control, met permitting milestones, or other objective indicators of readiness);
  - Disclosure regarding duplicative interconnection requests (including whether the customer has made other large load interconnection requests within or outside of PJM, the number of such duplicative sites, and the associated megawatts), and any inclusion of duplicative requests supported by a clear justification;

- Expected ramping schedules (anticipated in-service date, interim load levels, and full build-out timing);
- Detailed information regarding customer commitments (including deposits, construction obligations, or other sureties) and how those commitments meaningfully reduce attrition risk; and
- Confirmation that customer non-disclosure agreements permit full information sharing with PJM, and that all relevant large load information has in fact been shared.

- The Commission should require that the Company include in a future PPL large load tariff affiliate conflict of interest safeguards that prohibit PPL from reducing, crediting, or otherwise offsetting large load interconnection or service costs based on system benefit where those benefits either directly or indirectly accrue to a PPL affiliate.

Q. DOES THIS CONCLUDE YOUR TESTIMONY REGARDING LARGE LOAD INTERCONNECTIONS?

A. Yes.

III. EVALUATION OF PPL RELIABILITY

A. Purpose

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY REGARDING PPL RELIABILITY?

A. The purpose of my testimony regarding PPL's reliability is to evaluate the Company's distribution reliability as a stated rationale for the requested rate case. Specifically, I assess PPL's performance on key reliability metrics, including performance relative to Commission benchmarks, peer Pennsylvania utilities, and the Company's internal targets; evaluate whether the Company's past and proposed reliability-related expenditures are reasonably targeted and supported by measurable reliability benefits; and recommend performance measures and reporting requirements that the Commission should apply on a forward-looking basis if it approves reliability-driven expenditures. This evaluation focuses on the testimonies of Company Witnesses Joseph Lookup, Nicole Howell, and Christine Martin.

Q. IN WHAT WAYS IS RELIABILITY A DRIVER FOR THIS CASE?

A. Reliability is the first identified reason for initiating this distribution base rate case; the Company identifies "accelerated capital investment to maintain and improve system reliability and to reduce service outages, especially during major storms" on page 1 of its Statement of Reasons for initiating this proceeding.[93] PPL's Statement of Reasons also underlines that the Company has invested over $5 billion of capital since its last base rate case and intends to invest an additional $4 billion in capital going forward that includes "advanced technologies that will provide new monitoring and control capabilities" as well "additional storm hardening measures to strengthen the

[93] Volume 7, Exhibit Fully Projected Future 1, Summary of Rate Base & Rate of Return, A-1 Statement of Reasons, p. 1.

distribution system, protecting against increasing weather-related outages, and improve the customer experience" to maintain system reliability.[94] The Company anticipates a need to raise "substantial capital in the marketplace" to meet the above needs.[95]

Q. WHAT ARE YOUR RECOMMENDATIONS FOR THIS PROCEEDING RELATED TO PPL RELIABILITY?

A. I offer the following findings and recommendations based on the subsequent evaluation:

- PPL is not currently meeting most of the Commission-ordered targets for reliability, and its reliability scores for major metrics have trended upward (i.e., worsened) in recent years, including in comparison to peer Pennsylvania utilities in 2024. Particularly poor metric scores in 2024 are attributed to storms; however, when 2024 data is excluded, PPL's metric trends have still worsened since 2015.

- My analysis indicates that PPL's reliability-related investments have produced mixed or uneven results, with the relationship between spending and reliability outcomes varying materially by investment category and timing. Some categories of investment appear directionally aligned with improved reliability outcomes over time, while others show little evidence of producing sustained or measurable reliability benefits.

- PPL's recent performance relative to Commission benchmarks and my analysis of investment efficacy both support the need for explicit accountability should the Commission approve additional reliability-driven expenditures.

- At a minimum, I recommend that the Commission require PPL to:

[94] Id., p. 5.
[95] Id., p. 7.

- File an annual reliability accountability report in this docket that tracks the Company's approved reliability programs in relation to the Commission's existing reliability metric targets, and includes program-level reporting addressing spending, work completed, locations targeted, justification, and reliability outcomes. This reporting should continue until the next base rate proceeding.

- Demonstrate in its next base rate case that reliability performance has improved and is being maintained at or above Commission benchmarks.

- To the extent the Commission approves PPL's requested rate increase, it should be subject to a mid-course review (e.g., in 18-24 months) in which the Company must demonstrate progress in addressing the reliability objectives. Absent progress, costs should be subject to heightened prudence review and potential disallowance in the next base rate case or an interim proceeding.

- As a condition of approving the vegetation I&M change, the Commission should require PPL to continue planning and executing I&M work based on system risk and need, rather than cycle length alone. The reliability impacts of incremental O&M expenditure should also be subject to the above-recommended Commission review as it relates to performance.

- The Commission should not approve the capitalization of the initial tree trimming related to expansion of ROWs, as doing so is inconsistent with FERC accounting principles. This issue is addressed further in the testimony of OCA Witness Morgan.

- If the Commission approves the enhanced ROW program, it should direct PPL to file an annual report describing the program and detailing measures such as the extent of expanded ROWs obtained, the scope of associated tree removal, and estimated changes in relevant reliability metrics attributable to the expanded ROWs. The Commission should also objectively evaluate enhanced ROW performance relative to the Company's stated benefit of an additional

7% improvement in SAIFI over five years. Failure to demonstrate progress towards this specific metric should result in enhanced prudence review and potential disallowance of enhanced ROW-related costs. This review should be conducted in the same manner I recommend above for the Commission evaluation of the entirety of the Company's reliability performance.

B. Reliability Performance

Q. WHAT ARE THE COMPANY'S OBLIGATIONS WITH REGARDS TO RELIABILITY?

A. Under the regulatory compact and Pennsylvania law, an electric utility is granted the exclusive right to serve customers within a defined service territory and the opportunity to recover incurred costs and earn a reasonable return on prudently invested capital. In exchange, the utility is obligated to provide safe, reliable, and adequate service at just and reasonable rates, subject to Commission oversight.

Consistent with longstanding Pennsylvania ratemaking principles, the Commission recognizes that utilities must make ongoing investments to maintain and improve system reliability. The Commission is also charged, however, with ensuring that customers are not required to fund expenditures that are excessive, insufficiently targeted, or unsupported by demonstrable benefits.[96] Reliability performance is therefore a central component of the Commission's prudence and reasonableness review.

Accordingly, the Company's obligation with respect to reliability extends beyond making expenditures or proposing capital programs. It includes demonstrating that reliability-related investments are reasonably designed to address identified system risks, that they are implemented efficiently, and that they result in service reliability

[96] In accordance with statutory guidelines governing public utility rate cases, the Commission must evaluate the "efficiency, effectiveness, and adequacy of service." 66 Pa. C.S. Section 523.

that meets measurable standards. When reliability is cited as a justification for increased rates, the Commission, appropriately, should evaluate performance outcomes and require accountability as part of determining whether increased rates are reasonable.

Q. HOW DOES THE COMPANY MEASURE RELIABILITY?

A. The Company uses the following metrics to review its distribution system reliability:

- System Average Interruption Frequency Index ("SAIFI")
- System Average Interruption Duration Index ("SAIDI")
- Customer Average Interruption Duration Index ("CAIDI")
- Momentary Average Interruption Frequency Index ("MAIFI")
- Customers Experiencing Multiple Interruptions ("CEMI")
- Customers Experiencing Recent Interruptions ("CERI") at the 7-day, 30-day, and 90-day measures
- Customers Experiencing Long Interruption Duration ("CELID")
- Worst Performing Circuits
- Worst Performing Segments[97]

PPL's management also uses dashboards and key performance indictors ("KPIs") to understand its reliability performance and assist in investment and operational decision-making.[98]

SAIFI, SAIDI, CAIDI, and MAIFI are all core reliability indices applied by the Commission for evaluating electric distribution system performance and are reported through the Company's quarterly and annual reliability filings.[99] These metrics are also

[97] Lookup Dir. at 4, lines 3-9.
[98] Id., lines 20-22.
[99] Reliability Reports (Annual & Quarterly), Docket No. M-2023-3039027, PPL.

defined by Institute of Electrical and Electronics Engineers ("IEEE") standards and are widely used across the electric utility industry.

Q. WHAT ARE THE COMPANY'S TARGETS WITH RESPECT TO THE ABOVE METRICS AND HOW ARE THEY SET?

A. The Company has established its own performance targets for SAIFI, SAIDI, CAIDI, and MAIFI metrics.[100] The Company's SAIFI, SAIDI, and CAIDI targets are weather-normalized values developed using IEEE-based methodologies and reviewed or updated on an annual basis.[101] The Company's MAIFI target is also reviewed annually.[102] Table 3 reflects the Company's current stated targets for SAIFI, SAIDI, and CAIDI alongside equivalent targets set by the Commission. The Company also tracks MAIFI, IEEE CEMI-4, and IEEE CEMI-10 metrics,[103] also shown in Table 3, that it periodically reviews and updates.[104]

[100] PPL Response to OCA XIX-3 CONFIDENTIAL.
[101] Id.
[102] Id.
[103] CEMI-4 measures the number of customers with four or more sustained outages over a year, while CEMI-10 does the same using 10 outages.
[104] PPL Response to OCA XIX-3 CONFIDENTIAL.

Table 3. Commission and Company 2025 Benchmarks[105]

	Commission	Company
SAIFI	0.98	0.68
SAIDI	142	75
CAIDI	145	115.4
MAIFI	-	7.8
IEEE CEMI-4	-	3% of customers
IEEE CEMI-10	-	0

The Company does not establish numeric benchmarks for worst-performing circuits or worst-performing segments, as these metrics are maintained as lists used for identification and prioritization rather than performance targets.[106] Likewise, CERI and CELID are recorded via a dashboard but the Company does not have associated benchmarks for these metrics.[107]

Q. HOW IS THE COMPANY PERFORMING RELATIVE TO ITS OWN TARGETS?

A. As the Company did not provide weather-adjusted reliability metrics in its filing, I am only able to compare the Company's performance to its targets for CEMI-4, CEMI-10 and MAIFI as an initial matter.[108] As shown in Table 3, PPL's CEMI-4 target is 3% of total customers. PPL did not meet this target in 2023 and 2024, with 3.9% and 6.7%,

[105] Derived from PPL Response to OCA XIX-3 CONFIDENTIAL.

[106] PPL Response to OCA XIX-3 CONFIDENTIAL.

[107] Id.

[108] I reserve the right to perform additional analyses if I receive the data for weather-normalized SAIFI, SAIDI, and CAIDI metrics in the course of this proceeding. I also reserve the right to perform additional analyses of performance over time. Note that, in response to OCA CONFIDENTIAL XIX-3, the Company only provided 2025 targets while OCA requested all 2015-present information.

respectively, of customers experiencing four or more sustained outages per year.[109] PPL has thus far missed this goal in 2025 (accurate through the end of October) with a 3.4% score.[110] For 2023, 2024, and 2025 through October, the Company had 520, 2,426 and 295 customers, respectively, with 10 or more sustained outages, which equates to approximately 0% of total customers.[111] Since the Company's CEMI-10 target does not specify whether the zero target is in number or percentage terms, it is unclear whether the Company meets its target. The Company's reported monthly MAIFI score from January 2015 to September 2025 ranges from 0.001 to 1.67, which is magnitude smaller than the Company's target of 7.8.[112] Overall, the Company appears to meet some of its own targets based on the limited data I have reviewed.

Q. WHAT RELIABILITY METRICS DOES THE COMMISSION REQUIRE PPL TO TRACK TO EVALUATE SYSTEM PERFORMANCE?

A. The Commission requires PPL to track SAIFI, SAIDI, CAIDI, and MAIFI, but the Commission only establishes benchmarks and standards for SAIFI, SAIDI, and CAIDI. The Commission produces an annual report, the *Pennsylvania Electric Reliability Report*, that discusses the reliability metrics for Pennsylvania electric utilities, individual utility performance for relevant metrics, trends, and reliability issues. Pennsylvania electric utilities also provide quarterly reports in Docket No. M-2023-3039027.

Q. HOW IS THE COMPANY PERFORMING RELATIVE TO COMMISSION TARGETS?

[109] Calculated using data from PPL Response to OCA XIX-2 Confidential Attachment 1 and OCA VII-79 CONFIDENTIAL Attachment 1.

[110] Id.

[111] Id.

[112] PPL Response to OCA XIX-2 CONFIDENTIAL Attachment 1 and OCA VII-79 CONFIDENTIAL Attachment 1.

A. Table 4 compares PPL's quarterly reliability metrics with the Commission-determined benchmarks for the most recent four quarters, as well as the magnitude by which the metric is or is not achieved. PPL has consistently not achieved its benchmarks for SAIDI and CAIDI over the last two years.[113] PPL has achieved its SAIFI Rolling 12-Month Standard in most quarters over the last two years but, again, has not consistently met its benchmarks.[114]

Table 4. Q4 2024 – Q3 2025 Reliability Metrics and Associated Benchmarks[115]

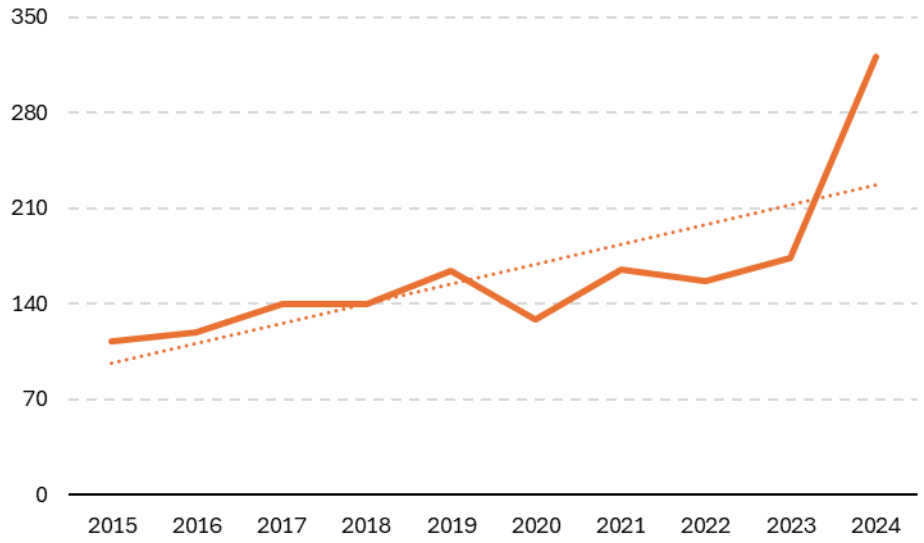
		Q3 2025	Q2 2025	Q1 2025	Q4 2024
SAIFI	Actuals	0.84	0.95	1.05	1.22
	Benchmarks	0.98	0.98	0.98	0.98
	Rolling 12-Month Standard	1.18	1.18	1.18	1.18
	Benchmarks	Below	Below	Above	Above
	Rolling 12-Month Standard	Below	Below	Below	Above
	Benchmarks % Difference	-14%	-3%	7%	24%
CAIDI	Actuals	271	284	333	371
	Benchmarks	145	145	145	145
	Rolling 12-Month Standard	174	174	174	174
	Benchmarks	Above	Above	Above	Above
	Rolling 12-Month Standard	Above	Above	Above	Above
	Benchmarks % Difference	87%	96%	130%	156%
SAIDI	Actuals	228	271	350	451
	Benchmarks	142	142	142	142
	Rolling 12-Month Standard	205	205	205	205
	Benchmarks	Above	Above	Above	Above
	Rolling 12-Month Standard	Above	Above	Above	Above
	Benchmarks % Difference	61%	91%	146%	218%

[113] Reliability Reports (Annual & Quarterly), Docket No. M-2023-3039027, PPL.
[114] Id.
[115] Complied and calculated from Docket No. M-2023-3039027, PPL.

Q. HOW HAS THE COMPANY'S PERFORMANCE CHANGED OVER TIME?

A. The Company's scores on CAIDI (in average minutes per interruption), SAIDI (in total minutes), and SAIFI (in times per year) have trended upward (worsened) from 2015 to 2024, as shown in Figure 5, Figure 6, and Figure 7, respectively. This upward trend is only partially attributable to higher scores in 2024; when 2024 scores are excluded there is still an upward trend, albeit at a more gradual slope.

Figure 5. PPL CAIDI 2015-2024[116]



[116] PPL Response to OCA VII-79 Confidential Attachment 1 and OCA XIX-2 Confidential Attachment 1.

Figure 6. PPL SAIDI 2015-2024[117]

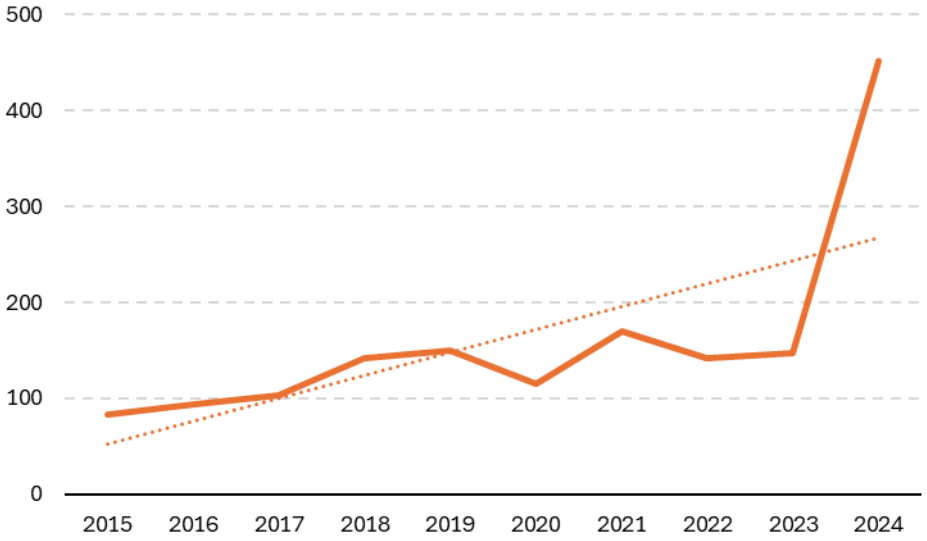
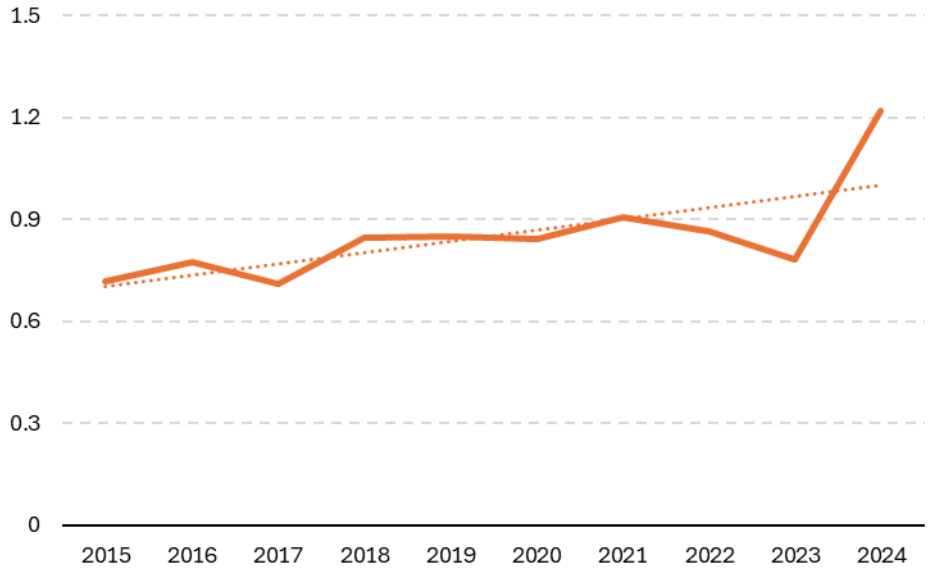


Figure 7. PPL SAIFI 2015-2024[118]



Q. HOW DOES THE COMPANY'S PERFORMANCE COMPARE TO PEER UTILITIES BASED ON THE ABOVE METRICS?

[117] Id.
[118] Id.

A. I evaluated PPL's performance in terms of SAIFI, SAIDI, and CAIDI utilizing public data from the U.S. Department of Energy's Energy Information Administration ("EIA") spanning the period of 2015-2024.[119] This data presents information in two ways: metrics with and without the inclusion of Major Event Days ("MED").[120] For purposes of comparison, I assessed PPL's performance relative to other major Pennsylvania utilities for the same time period.[121] I find that, when comparing PPL to peer utilities with MED or excluding MED, PPL performed similar to its peers.

Q. PLEASE EXPLAIN YOUR OBSERVATIONS REGARDING PPL'S COMPARATIVE PERFORMANCE.

A. The following bullets provide an account of key comparative observations for each of the major metrics I evaluated based on the assessment described above. When including MED:

- For most years of the sample set, PPL's SAIFI, SAIDI, and CAIDI scores vary in a manner consistent with equivalent peer values in Pennsylvania, including some years with scores above or below the group average.

- In 2024, PPL's SAIDI value increased 204% year over year (from 150 in 2023 compared to 455.1 in 2024), and exceeded the equivalent SAIDI values for all evaluated peers. PPL's performance on other reliability metrics also worsened in 2024; PPL's SAIFI increased from 0.8 in 2023 to 1.2 in 2024, and PPL's CAIDI increased from 187 in 2023 to 365 in 2024, highest among all peer utilities.

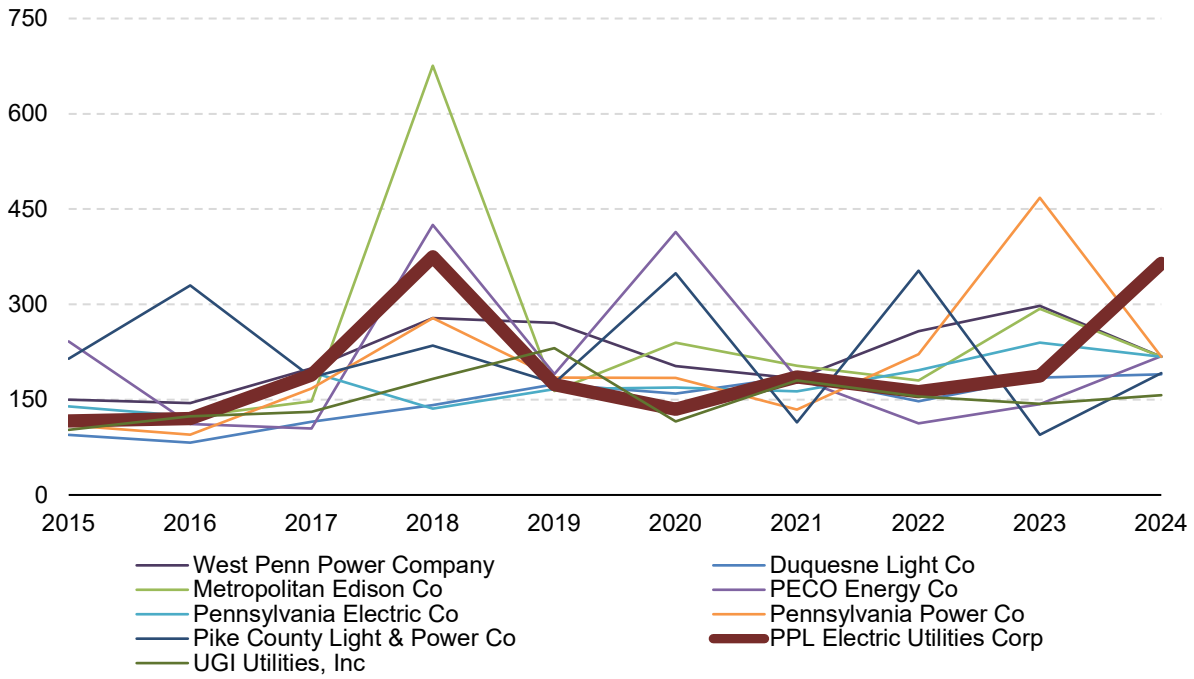
[119] U.S. Department of Energy, Energy Information Administration, *Form EIA-861, Annual Electric Power Industry Report*, various years (2015-2024).

[120] Major Event Days are defined in IEEE Standard 1366 as days on which daily system interruptions exceed statistically derived thresholds. These events are typically associated with severe weather or other extraordinary circumstances.

[121] Peer Company Analysis focused on Duquesne Light Co, FirstEnergy Pennsylvania Electric Co, Metropolitan Edison Co, PECO Energy Co, Pennsylvania Electric Co, Pennsylvania Power Co, Pike County Light & Power Co, UGI Utilities, Inc, and West Penn Power Company. These utilities are of similar size to PPL and are all investor-owned.

Figure 8 illustrates the typical pattern for most metrics (i.e., clustered results most years, worst performance in 2024) using CAIDI as the basis of comparison.

Figure 8. Example of PPL Performance Compared to Peer Pennsylvania Utilities: CAIDI, including MED (2015-2024)



Source: EIA Form 861.
Note: Values converge for Metropolitan Edison Co., West Penn Power Co., Pennsylvania Power Co., and Pennsylvania Electric Co. in 2024 on account of FirstEnergy combining its operations and reporting for its Pennsylvania affiliates.

When excluding MED:

- PPL's reliability metrics are much more stable when excluding versus including MED, as would be expected when excluding events that reflect definitionally worse reliability performance.

- PPL's SAIDI scores are generally lower than the peer average (peer average of 132.4 compared to PPL's average of 79.57) across the review period and reflect a moderate increase of 19% over the past 10 years. Since 2020, PPL's SAIDI increased at a faster rate, growing by 32%.

- PPL's SAIFI scores remained essentially flat over the review period, with scores ranging from 0.602 to 0.738.

- PPL's CAIDI metrics range from 99.42 to 142.5. This range is slightly lower than Pennsylvania Electric Co.'s metrics but in line with Pennsylvania Power Co. Since 2020, PPL's CAIDI score increased by 37%, from 99.4 to 136.6.

Q. DO THE ABOVE PERFORMANCE METRICS AND COMPARISONS REFLECT THE COMPANY MEETING ITS OBLIGATIONS?

A. In recent history, no. First, as described above, PPL is not currently meeting most of the Commission-ordered targets for reliability. Second, in recent years, the Company has begun performing worse than Pennsylvania peer utilities. This worse performance, particularly when including MED, may suggest that PPL has high risk exposure to weather-related reliability issues. Third, while the Company meets some of its metric targets, it did not provide sufficient information for me to evaluate performance consistency over time.[122] Lastly, although the Company has performed better for many reliability metrics in the past, reliability outcomes have trended upwards (i.e., worsened) over the past 10 years. PPL's historical scores show that the Company has the ability to improve.

Q. DOES THE COMPANY REQUEST ANY PERFORMANCE-BASED INCENTIVE ADDERS FOR MEETING RELIABILITY OPERATIONAL GOALS AS A PART OF THIS RATE CASE?

A. No, the Company does not request any management, performance, or efficiency adders as a result of meeting reliability operational goals.[123]

[122] In response to OCA CONFIDENTIAL XIX-3, the Company only included 2025 targets while 2015-present was requested. I reserve the right to reevaluate my conclusions following subsequent discovery on Company targets and performance.

[123] PPL Response to OCA XVIII-2.

Q. WHAT JUSTIFICATIONS DOES THE COMPANY PROVIDE FOR ITS RECENT PERFORMANCE?

A. The Company attributes its recent reliability performance primarily to the increasing frequency and intensity of storm events and the compounding effects of vegetation-related outages.[124] PPL identifies 2024 in particular as being among the most challenging year on record due to an unprecedented number of storm events, and cites these events as causing its worst storm-related reliability outcomes and its highest (i.e., worst) SAIFI levels in recent history.[125]

PPL further notes that both reportable and non-reportable storm events have increased materially, with the Company experiencing an average of approximately 40 storm events per year in recent years, compared to a historical average of 23.6 events per year in the prior decade.[126] The Company expects this trend to continue, asserting that severe weather events will become more frequent in future years.[127] In addition, the Company identifies vegetation encroachment as a significant factor that exacerbates storm-related reliability impacts, particularly when weakened or overgrown trees come into contact with distribution facilities during severe weather.[128]

Q. IS THIS CASE THE FIRST TIME STORM AND VEGETATION ENCROACHMENT ISSUES ARE BEING RAISED BEFORE THE COMMISSION?

A. No. As addressed in the questions of the testimony of Mr. Lookup, "One of the three reasons for which the Company filed its last rate case in 2015 was because of the accelerated capital investments it was making to maintain and improve system

[124] Lookup Dir. at 8, lines 5-9.
[125] Id. at 6, lines 9-10.
[126] Id. at 11, lines 7-9 and 12, lines 4-6.
[127] Id. at 12, lines 12-15.
[128] Howell Dir. at 3.

reliability in the face of major storms."[129] The Company has also identified storm and vegetation management issues, and was subsequently awarded additional spending on a temporary basis, at PPL's last Distribution System Improvement Charge ("DSIC") proceeding.[130] As shown above, however, the Company's reliability metrics have trended upwards (i.e., worsened) both in recent history and over the last decade.

Q. DO YOU AGREE WITH THE COMPANY'S JUSTIFICATION FOR ITS POOR RELIABILITY PERFORMANCE?

A. I agree that severe weather and vegetation conditions can materially affect reliability outcomes, and that major storm activity can increase both the frequency and duration of outages. However, the Company's explanation does not, by itself, demonstrate that the observed level of performance is reasonable or that the proposed reliability-related expenditures, discussed below, are appropriately targeted and supported by measurable benefits.

An electric distribution company operating under Commission oversight is expected to plan for the conditions reasonably foreseeable in its service territory—including storm exposure and vegetation risk—through system design standards, vegetation management practices, and efficient outage response. Accordingly, the relevant question for this proceeding is not whether storms occurred, but whether PPL's practices and investments are sufficient to mitigate the impacts of storms and vegetation to an extent consistent with Commission reliability benchmarks and prudent utility management.

Q. WHAT RECOMMENDATIONS DO YOU HAVE FOR THE COMMISSION GIVEN PPL'S RELIABILITY PERFORMANCE?

[129] Lookup Dir. at 9, lines 9-12.

[130] *Petition of PPL Electric Utilities Corporation for a Waiver of the Distribution System Improvement Charge Cap of 5% of Billed Revenues,* Docket No. P-2024-3048732, Opinion and Order, p. 10.

A. I further address PPL's requests for this proceeding in the subsequent portions of my testimony. As an initial matter, though, PPL's recent performance relative to Commission benchmarks supports the need for explicit accountability should the Commission approve additional reliability-driven expenditures in this case. Accordingly, I recommend that the Commission condition recovery of the incremental, reliability-justified costs on demonstrated reliability improvements over a defined period.

At a minimum, the Commission should require PPL to:

- File an annual reliability accountability report in this docket that tracks the Company's major reliability programs in relation to the Commission's existing reliability metric targets. This report should go beyond what PPL already files with the Commission on a quarterly basis and include program-level reporting addressing spending, work completed, locations targeted, justification, and reliability outcomes, among other details. This reporting should continue until the next base rate proceeding.

- Demonstrate in its next base rate case that reliability performance has improved, and is being maintained at or above Commission benchmarks.

I also recommend that, to the extent the Commission approves PPL's requested rate increase, it approve such an increase subject to a mid-course review (e.g., in 18-24 months) in which the Company must demonstrate progress in addressing the above reliability objectives. Absent progress, costs should remain subject to heightened prudence review and potential disallowance in the next rate case or an interim proceeding.

C. Analysis

Q. DID YOU EVALUATE THE EFFICACY OF ANY PORTION OF PPL'S APPROACH TO RELIABILITY?

A. Yes, I prepared an initial analysis using the data made available by the Company prior to the deadline to file direct testimony. This analysis examines the relationship between certain reliability-related investments and reliability outcomes using inputs provided in response to OCA data requests. I note, as an initial matter, that I reserve the right to update my analysis in subsequent stages of the case as additional data and information become available.

Q. PLEASE DESCRIBE YOUR ANALYSIS.

A. I used two types of reliability data for purposes of analysis. First, I examined a table provided by the Company that identifies all outage events from 2015 to the present.[131] For each outage, the dataset includes a unique incident identifier, outage date and time, duration in minutes, number of customers impacted, a cause description, and an event type classification (i.e., PUC Reportable, PUC Major, Non-Reportable, or N/A for outages not associated with a defined event). Second, I examined aggregate SAIFI, SAIDI, CAIDI, MAIFI and CEMI metrics consistent with the values discussed above.

The above data were assessed in relation to PPL reliability investment data collected through discovery. Specifically, I evaluated the capital expenses related to storm hardening, damage, and response;[132] capital investments related to infrastructure replacement programs;[133] operations and maintenance ("O&M") investments related to infrastructure replacement programs;[134] capital investments and work order count

[131] PPL Response to OCA XVIII-1.
[132] PPL Response to OCA XVIII-19.
[133] PPL Response to OCA XVIII-20.
[134] PPL Response to OCA XVIII-18.

related to storm-hardening and reliability initiatives under the inspection and maintenance ("I&M") plan, including Asset Health Management, Chronic Reliability Remediation, and Smart Grid investments;[135] and capital investments and O&M expenses associated with the vegetative management program.[136] This information was provided and analyzed on an annualized basis.

To facilitate comparison between annual investment data, outage-level information was aggregated to annual reliability metrics, including total outage duration (minutes), total customers impacted, number of outage events, and total outage duration per customer (calculated as total outage minutes divided by total customers impacted). Investment data and reliability metrics for 2025 were excluded from the analysis because they were incomplete at the time of review.

In terms of analysis method, I primarily derived correlation coefficients between selected investment categories and aggregated reliability metrics. Correlation coefficients are used to examine potential relationships between variables of interest, in this case investment levels and investment type in relation to various formulations of concurrent and lagged reliability outcomes. Each estimated correlation coefficient measures the strength and direction of a linear relationship between two variables, with values ranging from −1 to +1. Values closer to ±1 indicate stronger relationships, while values near zero indicate little or no linear association. Correlation results are interpreted as descriptive rather than causal, given the influence of external factors and the limited number of annual observations. For purposes of this analysis, correlation coefficients are interpreted as very weak when the absolute value is less than 0.2, weak when between 0.2 and 0.4, moderate when between 0.4 and 0.6, and strong when 0.6 or greater.

[135] PPL Response to OCA XVIII-6.
[136] PPL Response to OCA XVIII-10.

Q. DID YOU MAKE ANY INITIAL OBSERVATIONS REGARDING OUTAGE CAUSES BASED ON THE PROVIDED OUTAGE DATA?

A. Yes, I identified several patterns from a descriptive analysis of the provided outage data set. My observations include:

- PPL has experienced 296,210 outages between 1/1/2015 and 11/30/2025.
- The median and average outage affected 5 and 48 customers, respectively.
- The median and average outage lasted 27.8 and 93.2 minutes per customer, respectively.
- PPL experienced an average of 26,928 outage events per year from 2015-2024, with a range spanning 17,131 in 2015 to 37,517 in 2024.
- The outage reasons (identified using the provided "cause description") associated with the highest total outage duration and total outage duration per customer are "Trees–Not Trimming Related," followed by "Equipment Failures" and "Trees–Trimming Related outages." Outages attributed to "Unknown" causes, "Trees—Not Trimming Related" and "Trees—Trimming Related," exhibit the highest average outage duration per affected customer and average duration. Table 5 presents the frequency of cause codes in the complete outage data set alongside several descriptive statistics.
- Events attributed to "Improper Installation," "Improper Operation," and "Improper Design" affect the largest average number of customers per event.
- The outage causes of "Trees—Not Trimming Related," "Equipment Failures," and "Vehicles" account for the greatest total number of customers impacted overall.

Table 5. Summary of Select Reliability Metrics by Cause of Trouble/Outage Event[137]

Cause	Sum of Duration in Minutes Per Customer Impacted	Average of Duration in Minutes Per Customer Impacted	Sum of Customers Impacted	Average of Number of Customers Impacted	Sum of Duration in Minutes	Average of Duration in Minutes
Trees-Not Trimming Related	12,132,298	132	5,580,116	61	54,405,792	593
Equipment Failures	5,229,546	88	3,505,684	59	19,417,775	327
Trees-Trimming Related	2,907,651	133	1,018,853	46	11,964,185	545
Scheduled Outage	2,881,871	54	430,744	8	6,622,385	123
Animals	2,357,006	57	624,960	15	4,703,066	113
Nothing Found (Explain)	1,068,746	87	731,462	60	2,628,240	214
Vehicles	486,144	59	1,255,930	151	3,929,441	473
Other-Non Control (Explain)	325,865	103	326,039	103	1,218,853	386
Contact/Dig-In	121,510	68	139,470	77	656,952	365
Other-Controllable (Explain)	58,879	62	144,711	153	142,680	151
Directed by Non-PPL Authority	32,253	29	184,260	166	154,680	139
Other-Public (Explain)	27,972	63	85,454	195	86,339	197
Improper Operation	2,618	34	41,274	529	8,507	109
Improper Installation	1,049	19	35,644	637	9,174	164
Unknown	617	154	435	109	2,471	618
Improper Design	105	4	13,453	517	2,207	85

- Since 2015, the system has experienced one PUC Major Event,[138] which occurred in 2018 and was classified as a wind event. The primary contributors

[137] Derived from PPL Response to OCA XVIII-1.

[138] Per the Company's attachment to its response to OCA XVIII-14, PUC Major Event is a storm classification in which 10% of all customers are interrupted in one event.

to the severity of this event were causes labeled "Trees–Not Trimming Related" and "Equipment Failures."

- Among PUC Reportable Events, wind (49 events) and thunder and lightning (39 events) have been the most frequent event types since 2015.

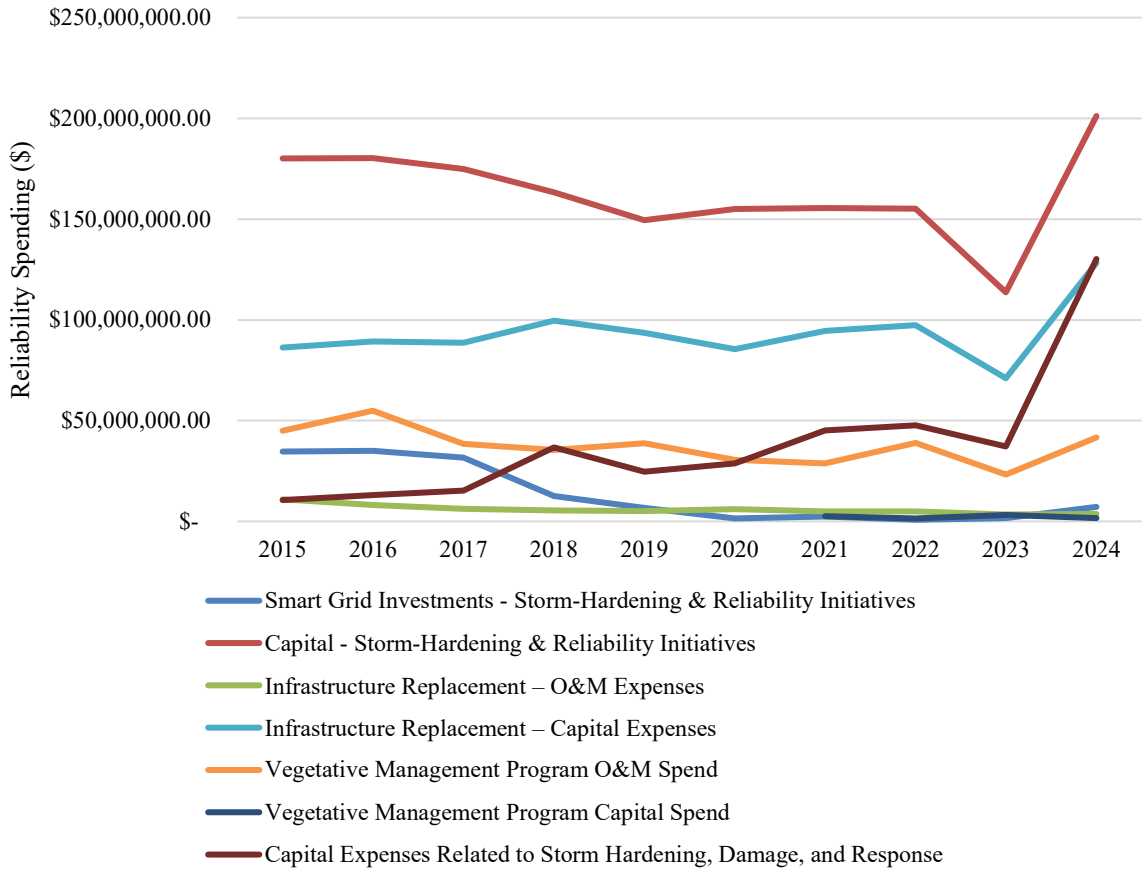
Q. WHAT DID YOU OBSERVE REGARDING THE RELATIONSHIP OF OUTAGES WITH PPL SYSTEM INVESTMENT?

A. The following notes outline my observations regarding trends and correlations based on the analysis described above. For ease of reference, I organize my notes by key relationships examined. I also include some illustrative figures where useful to show the relationships discussed in accompanying text.

<u>Trends Since 2015</u>

- Smart Grid investments (a part of storm-hardening and reliability initiatives under the I&M plan) and vegetative management program O&M spending have declined since 2015. From 2023 to 2024, investment rose markedly across all categories except Vegetative Management Program Capital Spend following a period of gradual decline. Figure 9 shows annual investment levels across all examined categories from 2015 to 2024.

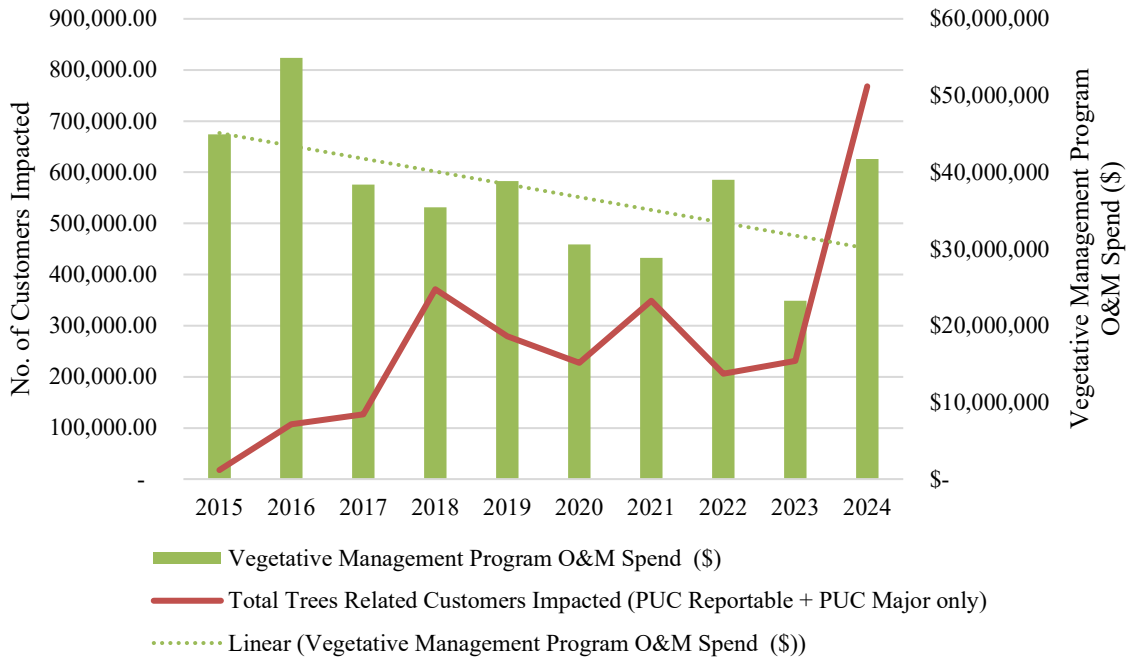
Figure 9. PPL Reliability Spending by Category (2015-2024)



Vegetation Management Expenditures and Tree-Related Outages

- For PUC Reportable and PUC Major events, same-year Vegetation Management Program O&M spending exhibits a very weak, negative association with most tree-related outage metrics. This may indicate little immediate relationship between spending and reliability outcomes in the year in which expenditures occur. Figure 10 graphs this relationship using one reliability metric, the number of customers impacted by tree-related outage causes.

Figure 10. Vegetative Management Program O&M Spending Versus Customers Impacted by Total Trees Related Outage (PUC Reportable and PUC Major events only)



- Prior-year Vegetation Management Program O&M spending shows a stronger and more consistent negative association with "Trees-Trimming Related" outage duration, customer impacts, number of events, and outage duration per customer. This may suggest that larger O&M investments in vegetative management are associated with reduced outages following a time lag (i.e., in future years), and vice versa.

- Across most reliability metrics, lagged vegetative management O&M spending exhibits stronger associations with "Trees-Trimming Related" outages than other causes, consistent with the expected role of routine maintenance activities such as tree trimming in reducing "Trees-Trimming Related" outages and outage impacts over time.

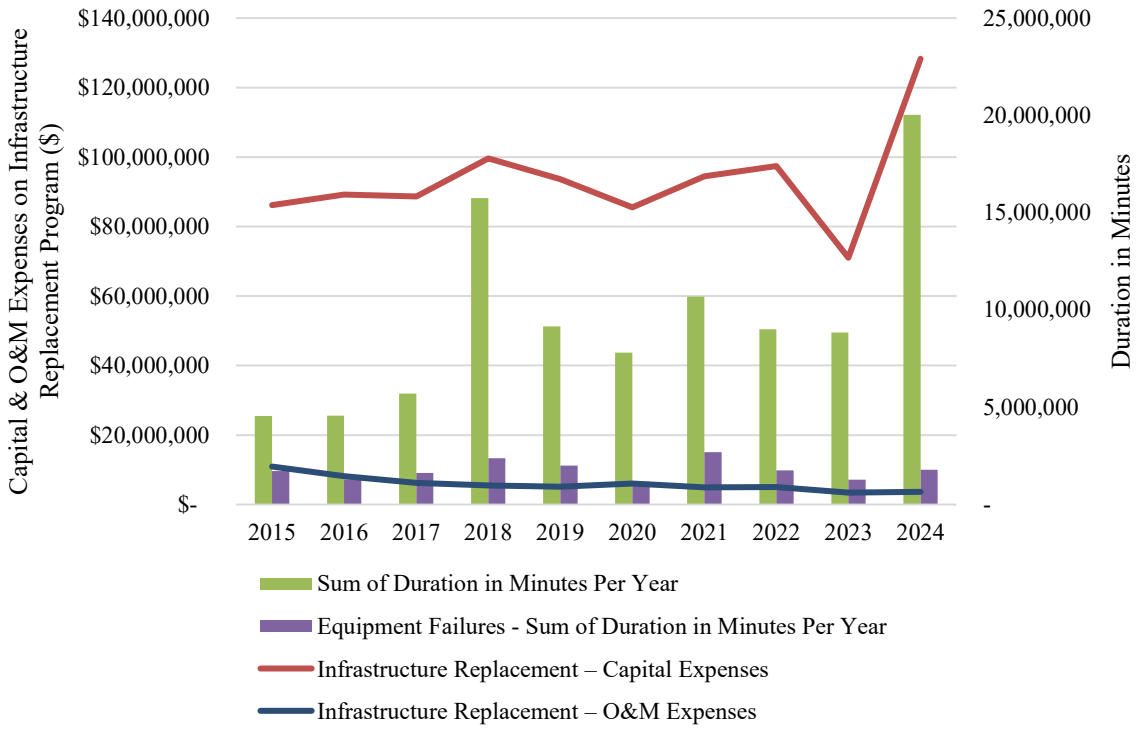
- Across most reliability metrics, Vegetative Management Program Capital Spending is associated with "Trees-Not Trimming Related" outage metrics. This may suggest that capital investments in vegetative management address broader vegetation risks beyond routine trimming. However, this relationship

is modest. Additionally, interpretation of capital spending results is limited by the small available sample size (2021-2024).

Investments Related to Infrastructure Replacement Programs

- Same-year correlations indicate that infrastructure replacement program capital spending is strongly positively associated with reliability metric performance (i.e., higher spending levels correlate with worst reliability performance). This may reflect higher capital investment in years with elevated outages, as would be the case if investments follow worsened reliability conditions. Figure 11 shows Duration in Minutes aggregated by year due to all outage causes and due to "Equipment Failures" alongside Capital and O&M Expenses associated with the Infrastructure Replacement Programs.

Figure 11. Total Duration of Outages Due to All Causes and Due to Equipment Failures Versus Infrastructure Replacement Program Spending (Capital & O&M Expenses)



- One-year lagged correlations with O&M expenses related to infrastructure

- replacement programs have a consistently negative relationship with multiple reliability metrics. This may indicate that higher capital infrastructure replacement spending is associated with reduced outage impacts in the following year and vice versa.

- One-year lagged capital and O&M investments related to infrastructure replacement programs exhibit a weak association with most equipment failure-related reliability metrics. Correlations with capital infrastructure replacement program spending show a moderate to strong negative association with improper design-related outage metrics. Both of these correlations may suggest that there is a need to more closely align capital infrastructure replacement investments with addressing equipment failure outcomes than design-related deficiencies.

Storm-Hardening and Reliability Initiatives under the I&M Plan

- The analysis under this sub-header was limited to PUC Reportable and PUC Major Events.

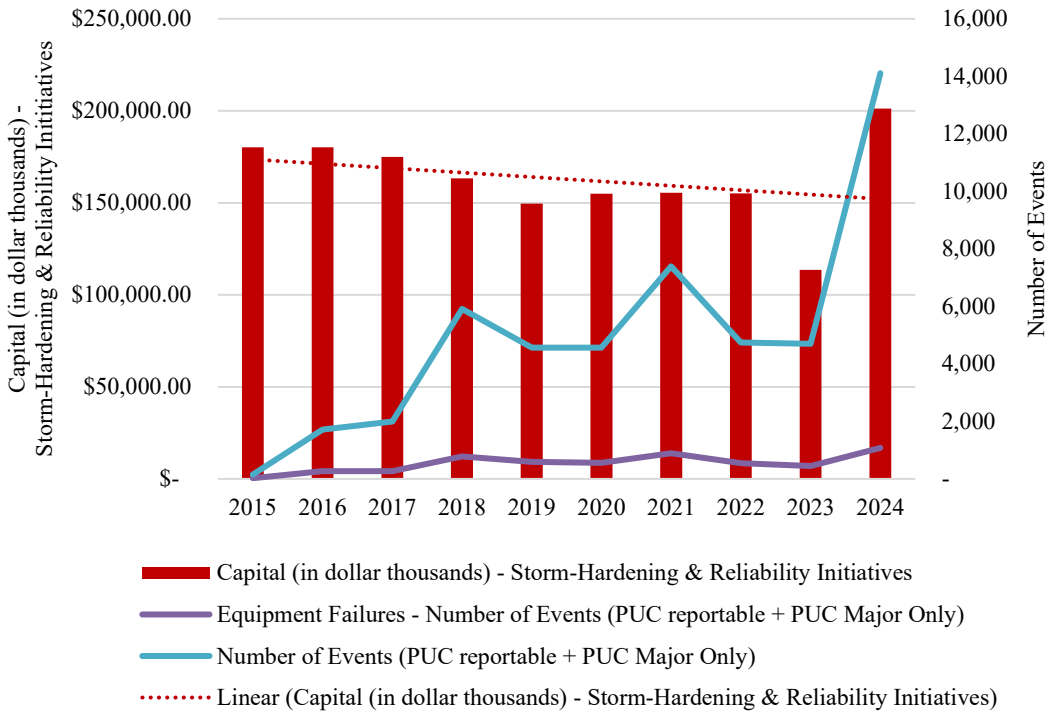
- The same-year correlations between capital spending on storm-hardening and reliability initiatives (including Asset Health Management, Chronic Reliability Remediation, and Smart Grid investments) and reliability metrics for equipment failure-related outages is near zero. This may indicate little immediate association between the above I&M efforts and equipment failures. For all cause reliability performance, same-year correlations are weak and positive (approximately 0.22 to 0.33).

- Smart Grid investments (specifically) show moderate to strong negative correlations (approximately −0.45 to −0.69) across all causes and equipment failure-related metrics when evaluated without a lag. This may indicate an association of this form of spending with reduced outage frequency and severity during reportable and major events.

- One- and two-year lagged correlations are negative for capital spending on storm-hardening and reliability initiatives. This may suggest that reliability

benefits from these initiatives apply over longer time horizons. Figure 12 below highlights the general decreases in storm-hardening and reliability initiative expenditures alongside the increase in number of events due to all causes between 2015 to 2024. The figure also shows the number of events due to Equipment Failure cause.

Figure 12. Storm Hardening and Reliability Initiatives Spending Compared with the Number of Events (PUC Reportable and PUC Major Events)



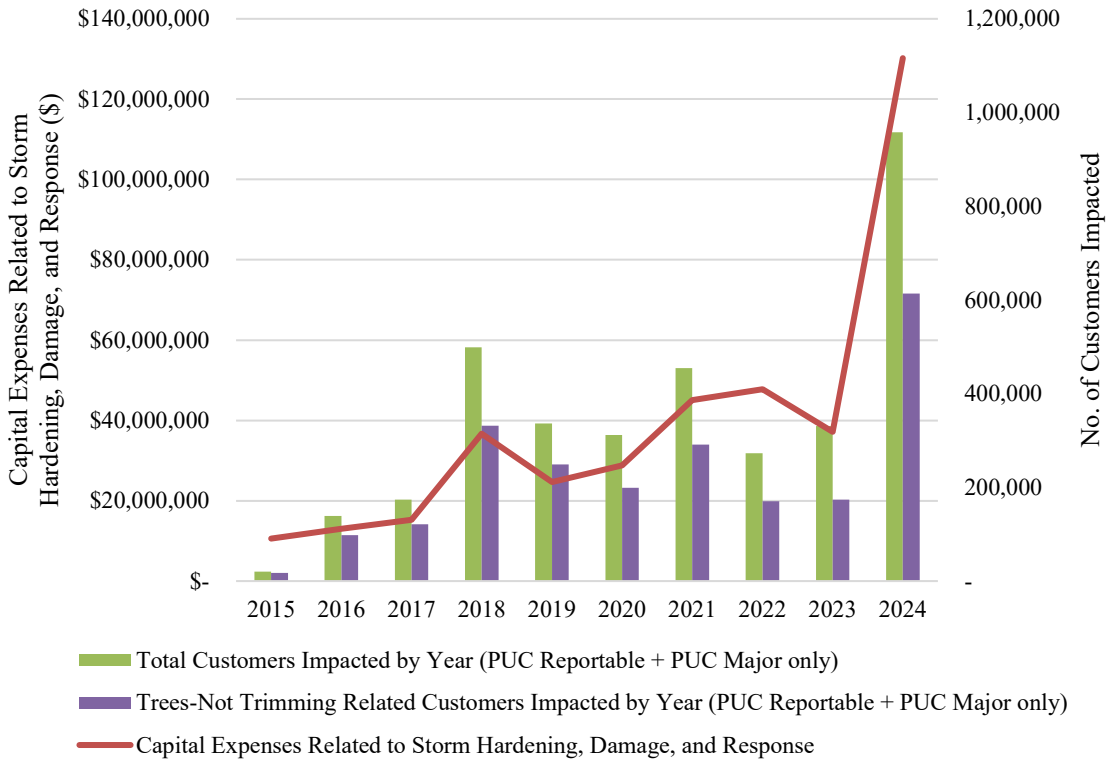
Capital Expenses Related to Storm Hardening, Damage, and Response

- The analysis under this sub-header was limited to PUC Reportable and PUC Major Events.

- Same-year correlations between storm hardening capital spending and reliability performance are very strong and positive (approximately 0.81–0.95) (i.e., expenditures correlate with worse reliability outcomes). This may indicate that capital expenditures closely track the severity of reportable and major storm events. This strong contemporaneous relationship may also suggest that storm hardening, damage, and response spending is scaled to the

magnitude of storm impacts within the same year. Figure 13 illustrates the above relationship by showing Capital Expenses related to Storm Hardening, Damage and Response alongside the total number of customers impacted each year between 2015 to 2024 due to all causes as well as due to the "Trees-Not Trimming Related" cause.

Figure 13. Capital Expenses Related to Storm Hardening, Damage and Response Versus the Sum of Customers Impacted by Year



- Lagged correlations between reliability metrics and the prior year's investment are generally very weak to moderate and positive. This may indicate that higher capital spending in one year is not consistently followed by measurable reductions in outage severity in the subsequent year and vice versa.

Investments and PPL's SAIFI, SAIDI, CAIDI, MAIFI and CEMI

- This analysis utilized SAIFI, SAIDI, and CAIDI provided by PPL.[139]

- Same-year correlations indicate that Smart Grid investments and Infrastructure Replacement Program-related O&M expenses have a moderate negative correlation with a variety of reliability indices.

- Infrastructure replacement program-related capital expenses and storm hardening, damage, and response capital are positively correlated with reliability indices.

- The persistence of beneficial reliability outcomes and certain expenditures vary by expenditure and the length of lag. One-year lagged correlations indicate an inverse relationship between Capital Expenses on storm-hardening and reliability initiatives under the I&M plan, vegetation management O&M expenses, Smart Grid investments, and Infrastructure Replacement Program capital and O&M expenses in relation to various reliability indices. Two-year lag correlations show attenuated but still negative associations for Smart Grid, Infrastructure Replacement Program O&M Expenses, and storm-hardening and reliability initiatives capital investments. A weaker relationship exists for Vegetation Management Program O&M spend.

- Figure 14 shows a range of correlations between the investment and the reliability metrics examined.

[139] PPL Response to OCA VII-79 Confidential Attachment 1 and OCA XIX-2 Confidential Attachment 1.

Figure 14. Reliability Spending Correlations by Reliability Metrics (2015-2024)

Correlation	SAIFI	SAIDI	CAIDI
Smart Grid Investments (in dollar thousands) - Storm-Hardening & Reliability Initiatives	-0.49	-0.36	-0.39
Capital (in dollar thousands) - Storm-Hardening & Reliability Initiatives	0.39	0.41	0.31
Infrastructure Replacement – Capital Expenses	0.87	0.84	0.77
Vegetative Management Program O&M Spend	-0.02	-0.02	-0.08
Vegetative Management Program Capital Spend	-0.56	-0.43	-0.38
Capital Expenses Related to Storm Hardening, Damage, and Response	0.97	0.98	0.96
Infrastructure Replacement – O&M Expenses	-0.55	-0.55	-0.62

Year Lag	SAIFI	SAIDI	CAIDI
Smart Grid Investments (in dollar thousands) - Storm-Hardening & Reliability Initiatives	-0.51	-0.44	-0.49
Capital (in dollar thousands) - Storm-Hardening & Reliability Initiatives	-0.90	-0.88	-0.87
Infrastructure Replacement – Capital Expenses	-0.74	-0.77	-0.69
Vegetative Management Program O&M Spend	-0.82	-0.69	-0.66
Vegetative Management Program Capital Spend	0.86	0.74	0.68
Capital Expenses Related to Storm Hardening, Damage, and Response	0.35	0.36	0.46
Infrastructure Replacement – O&M Expenses	-0.62	-0.59	-0.62

Two Year Lag	SAIFI	SAIDI	CAIDI
Smart Grid Investments (in dollar thousands) - Storm-Hardening & Reliability Initiatives	-0.49	-0.45	-0.48
Capital (in dollar thousands) - Storm-Hardening & Reliability Initiatives	-0.46	-0.38	-0.41
Infrastructure Replacement – Capital Expenses	0.48	0.43	0.39
Vegetative Management Program O&M Spend	-0.03	-0.02	-0.12
Vegetative Management Program Capital Spend	-1.00	-1.00	-1.00
Capital Expenses Related to Storm Hardening, Damage, and Response	0.56	0.57	0.60
Infrastructure Replacement – O&M Expenses	-0.52	-0.40	-0.40

Note: Vegetative Management Program Capital Spend data only includes 2021-2024.

Q. WHAT DOES YOUR ANALYSIS SUGGEST REGARDING PPL'S INVESTMENTS TO DATE?

A. My analysis indicates that PPL's reliability-related investments have produced mixed and uneven results, with the relationship between spending and reliability outcomes varying materially by investment category and timing. Some categories of investment appear directionally aligned with improved reliability outcomes over time, while others show little evidence of producing sustained or measurable reliability benefits.

Specifically, lagged investments in O&M expenses associated with the vegetative management program, infrastructure replacement (both capital and O&M), Smart Grid technologies, and storm hardening and reliability initiatives under the I&M plan generally exhibit moderate to strong inverse relationships with outage frequency

and severity metrics. These results are consistent with the expectation that such investments, when appropriately targeted and given sufficient time to take effect, can contribute to improved reliability performance.

At the same time, the analysis highlights notable areas of concern. Investments related to storm hardening, damage, and response exhibit strong positive correlations with worsening reliability metrics in the same year and weak or inconsistent relationships in subsequent years. This pattern suggests that these expenditures may be reactive, meaning they track the severity of storm impacts rather than mitigating future outage frequency or duration. As such, these expenditures appear to function more as cost recovery for storm damage than as investments that measurably improve system resilience.

In addition, reliability outcomes associated with equipment failure-related outages show weak or inconsistent relationships with several major investment categories, including infrastructure replacement and storm-hardening capital. This raises questions about whether these investments are sufficiently targeted toward addressing underlying equipment condition, design deficiencies, or failure modes, or whether their benefits are being diluted when assessed at an aggregate system level.

These observations reinforce my previous recommendation that the Commission should require stronger accountability, particularly if such investments are relied upon as a primary justification for increased rates in this proceeding. These observations also inform my subsequent analysis of PPL's proposals in this case.

D. Proposal Overview

Q. WHAT DOES THE COMPANY PROPOSE TO DO TO ADDRESS RELIABILITY AS PART THIS CASE?

A. PPL proposes a set of reliability-related actions that fall into two primary categories: (1) continuation of the Company's storm hardening and system modernization initiatives; and (2) changes to the Company's vegetative management approach, including the acquisition of expanded ROWs.

First, PPL proposes to continue and fund storm hardening efforts implemented since the last base rate case.[140] PPL specifically describes four programs—Asset Health Management, Chronic Remediation, Engineering Design Standards, and Smart Grid—intended to improve the Company's equipment performance, and represents that these programs are intended to improve equipment resistance and performance in response to storms.[141]

Second, PPL proposes to modify its vegetative management plan. Specifically, PPL proposes to shorten the vegetation I&M cycle for its distribution circuits from a condition-based five-to-eight-year cycle to a five-year cycle, and to acquire additional ROW areas.[142] Both of these changes are intended to reduce the tree and vegetation related impacts and hazards to the distribution system.[143] To support these changes, the Company proposes $50 million increase in its distribution vegetation management budget in its Fully Projected Future Test Year ("FPFTY").[144] For the ROW enhancement, PPL proposes to include $25 million in its capital budget.[145] I will address each of these proposals in further detail over the subsequent discussion.

Q. WHY DOES THE COMPANY PROPOSE ADDITIONAL STORM HARDENING?

[140] Lookup Dir. at 12, lines 17-22 and 13, lines 1-2.
[141] Id. at 13, lines 3-20.
[142] Howell Dir. at 7-8.
[143] Id. at 5, lines 18-22 and 6, lines 1-10.
[144] Id. at 6, lines 16-17.
[145] Id. at 14, lines 3-8.

A. PPL describes an increased focus on proactive storm hardening in response to rising storm frequency and severity.[146] The Company explains that it has developed and implemented updated design and construction standards to harden its distribution system, including the use of stronger poles, insulated conductors, and underground facilities, with the goal of preventing outages rather than solely improving restoration times.[147] The Company states that its overall storm hardening design does not differ based on type of storm or natural disaster. However, the Company's design standards are applicable for all weather experienced in its service territory.[148,149]

The Company claims that the combined impact of Asset Health Management, Chronic Reliability Remediation, Engineering Design Standards, and Smart Grid has resulted in a 0.052 improvement in PUC SAIFI from 2015 to present, or 5.6%. The Company does not provide documentation detailing the basis of this counterfactual. In addition, the Company claims that Smart Grid investments over that time period have prevented over 3 million customer interruptions since 2015.[150] These figures support the Company's intention to continue utilizing these programs to support its storm hardening response.

Q. DO YOU HAVE ANY CONCERNS WITH PPL'S PROPOSALS?

A. Generally, no. Targeted storm hardening and system modernization can be a prudent component of a reliability strategy, particularly given the Company's stated exposure to increased storm frequency. Additionally, the programs identified by the Company are, in principle, consistent with proactive reliability management.

[146] Lookup Dir. at 12-13.
[147] Id. at 12, lines 19-22.
[148] PPL Response to OCA XVIII-22 a.
[149] PPL Response to OCA XVIII-22 c.
[150] PPL Response to OCA XVIII-6.

That said, my above analysis suggests that the relationship between spending and reliability outcomes has been uneven across storm hardening expense categories. In particular, certain storm-related spending appears to track storm severity contemporaneously rather than demonstrating reductions in reliability metrics in subsequent periods. By contrast, some investment categories—most notably Smart Grid—show more favorable associations with improved reliability outcomes. These patterns underscore the importance of ensuring that continued funding is targeted toward measures that deliver demonstrable reliability benefits.

Consistent with my earlier recommendations, and given PPL's recent failure to consistently meet Commission reliability benchmarks, I recommend that any approval of incremental storm hardening expenditures should be accompanied by clear performance expectations and enhanced, transparent reporting that links program-level expenditures to measurable reliability outcomes over time.

Q. WHY DOES THE COMPANY PROPOSE TO SHORTEN ITS I&M CYCLE?

A. The Company states that this change will allow it to "proactively identify and mitigate potential vegetation-related risks, thereby improving system reliability and reducing the likelihood of outages or safety hazards."[151] Further, the Company states that it believes a five-year I&M cycle balances costs and routine work.[152]

Q. DO YOU HAVE ANY COMMENTS REGARDING THIS PROPOSED CHANGE?

Yes. Shortening the I&M cycle may be reasonable, but it can also be a cost driver with uneven reliability benefits if the cycles, and subsequent investment, are not well targeted. That is, moving from condition-based (5-8 years depending on need) to a flat

[151] Howell Dir. at 6, lines 1-3.

[152] PPL Response to OCA XVIII-11 b.

5-year cycle may shift spending from risk-based to routine work. As a condition of approval, I recommend that the Commission require PPL to continue planning and executing I&M work based on system risk and need, rather than cycle length alone. Additionally, in line with earlier recommendations regarding performance, the reliability impacts of incremental O&M expenditure associated with this change should also be subject to Commission review as it relates to performance.

Q. WHY DOES THE COMPANY PROPOSE ENHANCED ROW?

A. PPL proposes to expand and restore distribution ROW corridors by acquiring enhanced easement rights, particularly to address Off-ROW trees, which the Company states have caused approximately 82% of vegetation-related outages over the past 10 years.[153] The Company explains that many existing easements are insufficient to meet current clearance specifications and, in some cases, were never recorded.[154] As a result, PPL also proposes to obtain and record new easement rights that allow removal of hazards and danger trees.[155] PPL's proposed enhanced corridor specifications include increasing clearances to 30' for single-phase and 40' for three-phase from center line, and ground to sky.[156]

The Company is requesting $25 million for the expanded ROW program, which includes acquisition of the new easement rights, and initial tree trimming for the new ROW and off-ROW.[157] The Company also requests to capitalize the initial tree trimmings.[158] As a result of this program, the Company projects an additional 7% improvement in SAIFI over five years attributable to these efforts.[159]

[153] Howell Dir. at 11.
[154] Id. at 9-10.
[155] Id. at 11.
[156] PPL Response to OCA XVIII-9a.
[157] Howell Dir. at 14, lines 3-6.
[158] Id. at 11, lines 7-10.
[159] Id. at 15.

Q. DO YOU HAVE ANY CONCERNS WITH THE COMPANY'S PROPOSAL TO ACQUIRE ENHANCED ROWs?

A. Yes. I have two concerns with PPL's proposal related to the acquisition of enhanced ROWs. First, I do not recommend that the Company be able to capitalize tree trimming related to expansion of ROWs. Per the FERC Uniform System of Accounts, ROWs are an intangible asset, and the ROW costs "incurred in connection with first clearing and grading of land..." should not be capitalized.[160] Please see the testimony of OCA Witness Lafayette Morgan for additional discussion of associated issues and proposed adjustments made to the Company's requested revenue requirement.

Second, I am concerned that the Company's proposal lacks corresponding reporting and accountability requirements tied to the approval of these additional costs. If the Commission approves the program, I recommend that it direct PPL to file an annual report describing its enhanced ROW program and, at a minimum, detailing measures such as the extent of expanded ROWs obtained in square miles (or other similar unit), the scope of associated tree removal, and estimated changes in relevant reliability metrics attributable to the expanded ROWs. I also recommend that the Commission objectively evaluate performance of the program relative to the estimated improvement that PPL provides an additional 7% improvement in SAIFI over five years. Failure to demonstrate progress toward this stated reliability improvement should result in enhanced prudence review and potential disallowance of enhanced ROW-related costs.

[160] FERC Uniform System of Accounts, Section Electric Plant Instructions, 7. Land and Land Rights. https://www.ecfr.gov/current/title-18/chapter-I/subchapter-C/part-101.

E. Conclusions and Recommendations

Q. PLEASE RESTATE YOUR FINDINGS AND RECOMMENDATIONS REGARDING PPL RELIABILITY.

A. Based on the above evaluation, I offer the following findings and recommendations:

- PPL is not currently meeting most of the Commission-ordered targets for reliability, and its reliability scores for major metrics have trended upward (i.e., worsened) in recent years, including in comparison to peer Pennsylvania utilities in 2024. Particularly poor metric scores in 2024 are attributed to storms; however, when 2024 data is excluded, PPL's metric trends have still worsened since 2015.

- My analysis indicates that PPL's reliability-related investments have produced mixed or uneven results, with the relationship between spending and reliability outcomes varying materially by investment category and timing. Some categories of investment appear directionally aligned with improved reliability outcomes over time, while others show little evidence of producing sustained or measurable reliability benefits.

- PPL's recent performance relative to Commission benchmarks and my analysis of investment efficacy both support the need for explicit accountability should the Commission approve additional reliability-driven expenditures.

- At a minimum, I recommend that the Commission require PPL to:

  - File an annual reliability accountability report in this docket that tracks the Company's approved reliability programs in relation to the Commission's existing reliability metric targets, and includes program-level reporting addressing spending, work completed, locations targeted, justification, and reliability outcomes. This reporting should continue until the next base rate proceeding.

- Demonstrate in its next base rate case that reliability performance has improved and is being maintained at or above Commission benchmarks.

- To the extent the Commission approves PPL's requested rate increase, it should be subject to a mid-course review (e.g., in 18-24 months) in which the Company must demonstrate progress in addressing the reliability objectives. Absent progress, costs should be subject to heightened prudence review and potential disallowance in the next base rate case or an interim proceeding.

- As a condition of approving the vegetation I&M change, the Commission should require PPL to continue planning and executing I&M work based on system risk and need, rather than cycle length alone. The reliability impacts of incremental O&M expenditure should also be subject to the above-recommended Commission review as it relates to performance.

- The Commission should not approve the capitalization of the initial tree trimming related to expansion of ROWs, as doing so is inconsistent with FERC accounting principles. This issue is addressed further in the testimony of OCA Witness Morgan.

- If the Commission approves the enhanced ROW program, it should direct PPL to file an annual report describing the program and detailing measures such as the extent of expanded ROWs obtained, the scope of associated tree removal, and estimated changes in relevant reliability metrics attributable to the expanded ROWs. The Commission should also objectively evaluate enhanced ROW performance relative to the Company's stated benefit of an additional 7% improvement in SAIFI over five years. Failure to demonstrate progress towards this specific metric should result in enhanced prudence review and potential disallowance of enhanced ROW-related costs. This review should be conducted in the same manner I recommend above for the Commission evaluation of the entirety of the Company's reliability performance.

Q. DOES THIS CONCLUDE YOUR TESTIMONY REGARDING PPL RELIABILITY?

A. Yes.

IV. EVALUATION OF THE PROPOSED RESIDENTIAL EV TOU CHARGING REBATE PROGRAM

A. Purpose

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY REGARDING PPL'S PROPOSED EV PROGRAM?

A. The purpose of my testimony regarding PPL's Proposed EV Program is to assist the Commission in determining whether the Program is justified, reasonably designed, and appropriately conditioned to protect customers while generating decision-useful information for future EV rate and program design. I summarize and evaluate the Company's stated need for the Program and its underlying assumptions about EV growth and distribution system impacts; assess the reasonableness of key design elements, including the off-peak charging threshold, definition of on-peak hours, incentive level, and participation cap; and examine whether the Program's objectives, data collection approach, and evaluation framework are sufficient to support meaningful conclusions. This evaluation focuses on the testimony of Company Witness Mr. James Conrad.

Q. WHAT ARE YOUR RECOMMENDATIONS FOR THIS PROCEEDING RELATED TO THE PROPOSED EV PROGRAM?

A. Based on the below assessment, I offer the following recommendations to be addressed prior to Commission approval of the Proposed EV Program:

- The Company must develop a comprehensive evaluation plan with detailed objectives that will be utilized in the evaluation of the Program during the duration of the Program and at the end of its initial term. This evaluation plan should clearly identify all relevant evaluation metrics and KPIs along with their respective targets and the data used to measure each metric or KPI. This full evaluation plan should include milestones tied to distinct start and end

dates, preferably ones that align with the Phase V Act 129 Energy Efficiency and Conservation ("EE&C") Plan (referenced hereafter as the "Phase V EV Program").

- The comprehensive evaluation plan should also describe how the Company will compare the data derived from the Proposed EV Program with data obtained from Phase V EV Program customers and customers not participating in either program, as well as how the Company intends to collect data from customers not participating in either program.

- At the conclusion of the Program, any decisions regarding Program continuation should be subject to Commission review as part of a standalone regulatory proceeding, base rate case, or in conjunction with the Commission's evaluation of a future Act 129 EE&C Plan. Stakeholders should be afforded an opportunity to participate in the applicable proceeding.

- Data collected by the Company should be shared with external stakeholders both during the course of and at the conclusion of the initial Program period.

I also recommend several changes and/or clarifications to the Program's design:

- The TOU design should be revised to utilize a definition that, at a minimum, includes the entirety of the on-peak period applied to the Generation TOU Rate during the six non-shoulder months.

- The Company should modify the proposed tariff language for the Program to explicitly indicate that the Program is temporary and will be reevaluated prior to its continuation beyond 2030.

- The Company should implement targeted marketing to constrained areas from the onset of the Program. The definition of "constrained area" should only include distribution infrastructure where the marginal contribution of EVs is anticipated to create system overload conditions.

- The Company should limit enrollment in non-constrained areas to 1,000 customers. The definition of "constrained area" should only include distribution infrastructure where the marginal contribution of EVs is anticipated to create system overload conditions.

- The Company should collect customer feedback or satisfaction data, in addition to the data outlined in the Company's response to discovery, on at least an annual basis.

B. Proposal Overview and Need

Q. PLEASE SUMMARIZE PPL'S PROPOSED EV PROGRAM.

A. PPL's Proposed EV Program, as presented in the Direct Testimony of Witness Conrad, is, in brief, a temporary program that rewards eligible customers for charging their EVs during designated off-peak hours. Specifically, PPL is proposing that eligible EV customers that conduct 80% of their charging during designated off-peak periods will receive a $10.00 rebate per applicable billing period.[161] The program's "on-peak" periods are:[162]

- Summer (June – August) from 4:00–7:00 PM
- Winter (December, January, February) from 6:00–9:00 AM and 6:00–8:00 PM

All other periods, including the six "shoulder months" (March – May, September – November) not included in the peak period, are considered off-peak per this program.[163] The Company will cap program participation at 2,000 customers.[164] Residential customers are eligible for the program if they own or lease an EV and own or operate Level 2 chargers that are furnished with approved telematics.[165]

[161] Direct Testimony of James Conrad at 5, lines 12-14.
[162] PPL Response to CAUSE-PA V-17.
[163] PPL Response to CAUSE-PA V-20.
[164] Conrad Dir. at 5, lines 17-18.
[165] PPL Response to OCA XVI-2.

PPL also states that the Company may market the program to customers in areas where the Company forecasts system constraints in the next five to seven years due to residential EV charging adoption.[166] As discussed in the Testimony of OCA Witness Barbara R. Alexander, the Company did not provide examples of marketing materials.

Q. DOES THE COMPANY INTEND TO PAY THE $10.00 INCENTIVE IN THE SHOULDER MONTHS WITH NO ON-PEAK PERIODS?

A. No. In response to discovery, the Company clarified that it "does not intend to pay out the incentive of $10 per customer during the shoulder months."[167]

Q. WHAT REASONS DOES THE COMPANY OFFER TO JUSTIFY THE NEED FOR THE PROPOSED EV PROGRAM?

A. The Company cites analysis that finds EV adoption will contribute to constraints on its distribution system, particularly local feeders and substations, during peak hours.[168] In response to discovery, the Company produced projections of the number of EV customers through 2032 alongside associated line load impacts.[169]

Q. DO YOU AGREE WITH THE COMPANY'S ASSESSMENT OF NEED?

A. In part. I reviewed the Company's calculations and inputs in OCA I-3 Confidential Attachment 8.[170] Based on the information provided regarding the loadings of existing circuits and the potential impacts of incremental EV additions with uncontrolled charging behavior, I agree with the Company's assessment that there is a non-trivial impact of EV growth to the Company's system.

[166] Conrad Dir. at 5, lines 18-20.

[167] PPL Response to OCA XXII-2.

[168] Conrad Dir. at 4, lines 9-16.

[169] This analysis was provided in PPL Response to OCA I-3 Confidential Attachment 8. The OCA has confirmed with PPL that the reference to the Company's response to OCA Set I-3 Confidential Attachment 8 included in my testimony does not need to be marked as Confidential.

[170] The OCA has confirmed with PPL that the reference to the Company's response to OCA Set I-3 Confidential Attachment 8 included in my testimony does not need to be marked as Confidential.

However, I also observed that several of the growth rates used by PPL in developing a range of circuit-level estimates do not reflect realistic growth conditions. Compound annual growth rates ("CAGRs") during the last 10 years, during which time EV adoption grew from an extremely low level to the modest levels observed today, are inflated by the relatively low starting point. For example, PPL utilizes Pennsylvania Department of Transportation data showing an increase from four EVs in 2013 to 334 in 2024 in Columbia County, which is exclusively served by PPL. The implied CAGR of 50%, if applied on a forward basis, would suggest continued doubling of EVs in this county every two years. Static assumptions like this are inconsistent with recent policy headwinds facing residential EV adoption, most notably the recent end of federal EV tax credits on September 30, 2025.[171] Even the lowest EV growth rate (15% per year) modeled by PPL is subject to considerable uncertainty. Besides adoption level, other uncertainties include the actual charging impact of each EV, the specific clustering and locations of EVs, and the coincidence of EV charging with individual feeder peaks.

Given these uncertainties, I believe it is appropriate to conduct a temporary program that is limited in size and has a defined information-gathering purpose. I address whether the Company's Proposed EV Program meets these requirements below. Additional comments about the program's needs in relation to PPL's existing EV programs are also addressed below.

Q. IS THE EV PROGRAM PROPOSED AS A PERMANENT PROGRAM?

A. No. In response to discovery, the Company states that the Program is to be offered on a "temporary" basis through 2030.[172] The Company intends to review the results after

[171] IRS.gov, "Credits for new clean vehicles purchased in 2023 or after." https://www.irs.gov/credits-deductions/credits-for-new-clean-vehicles-purchased-in-2023-or-after; BBC, *Ford to scale back electric vehicle plans, taking $1.95bn hit.* https://www.bbc.com/news/articles/c0l9j65w30eo

[172] PPL Response to OCA XVI-10.

this period and then determine what changes should be made.[173] For all intents and purposes, I consider this Program to be a pilot, although not titled as such.

Q. HOW DOES THE COMPANY PLAN TO CONCLUDE THE PROPOSED EV PROGRAM?

A. The Company did not provide information as to how it intends to conclude the Program, including whether it would seek approval of an extension of the Program through another proceeding or suspend the project subject to Commission review in 2030. In the Company's proposal, there is also no discussion of involving other stakeholders in the review of the Program nor in sharing of program outcomes prior to proposing continuation, cessation, or changes to the program.

Q. IS PPL'S PLAN TO REVALUATE THE PROPOSED EV PROGRAM IN 2030 APPROPRIATE?

A. I do not think the Company's 2030 revaluation plan is sufficient. However, the Company's proposed revaluation plan has aspects that are appropriate. A 2030 timeline roughly aligns with the timeline of PPL's separately proposed Phase V EV program in its ongoing EE&C proceeding, which is intended to run from 2026 to 2031.[174] As discussed below, the Company proposes to compare the results of the Proposed EV Program (in this case) with its separately proposed Phase V EV program (in the EE&C case). Therefore, it is appropriate for these programs to have the same timeline. Additionally, a five-year time frame provides sufficient time to gather additional information about the scale of impact that EV adoption has on PPL's distribution system given the abovementioned uncertainties. I recommend that the Company modify the proposed tariff language for this program to explicitly indicate that the

[173] Id.

[174] Specifically, the programs are proposed to run from June 1, 2026 through May 31, 2031. https://www.puc.pa.gov/pcdocs/1894167.pdf.

program is temporary and will be reevaluated prior to its continuation beyond 2030. This clarification is essential to avoid setting the expectation among enrolling customers that the project will last indefinitely.

In terms of other plan features, I recommend PPL: (1) develop more detailed objectives that it intends to utilize in its evaluation; (2) incorporate other stakeholders in the 2030 program review; and (3) subject program continuation to Commission review and approval as part of a standalone regulatory proceeding, base rate case, or in conjunction with the Commission's evaluation of a future Act 129 EE&C Plan. These recommendations are addressed further as part of the below discussion regarding the Proposed EV Program objectives.

C. Justification for Proposal Elements

Q. WHAT JUSTIFICATION DOES PPL PROVIDE FOR THE 80% OFF-PEAK THRESHOLD?

A. PPL indicates that, following review of "comparable utility programs," it selected the 80% off-peak threshold with the aim of balancing customer flexibility with program effectiveness.[175] In response to OCA Discovery Set XVI, Question 16, PPL indicates that the utility programs it reviewed included the EV programs and pilots of Duquesne Light Company ("DLC"), Louisville Gas and Electric and Kentucky Utilities ("LG&E/KU"), Rhode Island Energy, National Grid (New York), and BGE.[176] When describing how the Proposed EV Program's customer obligations compare to other utility programs, PPL contrasts its off-peak charging requirement to programs with "mandatory event participation or minimum charging thresholds."[177]

[175] PPL Response to OCA XVI-7.
[176] PPL Response to OCA XVI-16.
[177] Id.

Q. DID PPL PROVIDE SUFFICIENT JUSTIFICATION FOR THE CUSTOMER OFF-PEAK CHARGING OBLIGATION?

A. No. From the comparative analysis provided, it is unclear how the Company determined the 80% off-peak threshold, nor does it appear that PPL evaluated alternative thresholds. Further, the Company did not provide analysis of current residential customer EV charging behaviors to determine the typical or anticipated on- or off-peak charging behavior it wishes to address. PPL indicated that it expects to collect this data through the Proposed EV Program.[178] I provide recommendations regarding data collection requirements below.

Q. HOW DOES PPL DETERMINE THE PROGRAM-SPECIFIC "ON-PEAK" HOURS?

A. PPL based the time-of-use design for this program on its review of distribution system peaks, specifically the hours at which the Company's system demand is near its daily peak in the summer and winter seasons.[179] PPL is unable to isolate residential EV charging's impact on load growth or the daily peaks, and therefore cannot tailor the TOU times to specific EV charging daily peaks with its current data.[180] Again, PPL indicates that it expects to collect relevant EV usage data through the Proposed EV Program.

Q. DO YOU FIND ANY ISSUE WITH PPL'S TOU DEFINITIONS FOR THE PROPOSED EV PROGRAM?

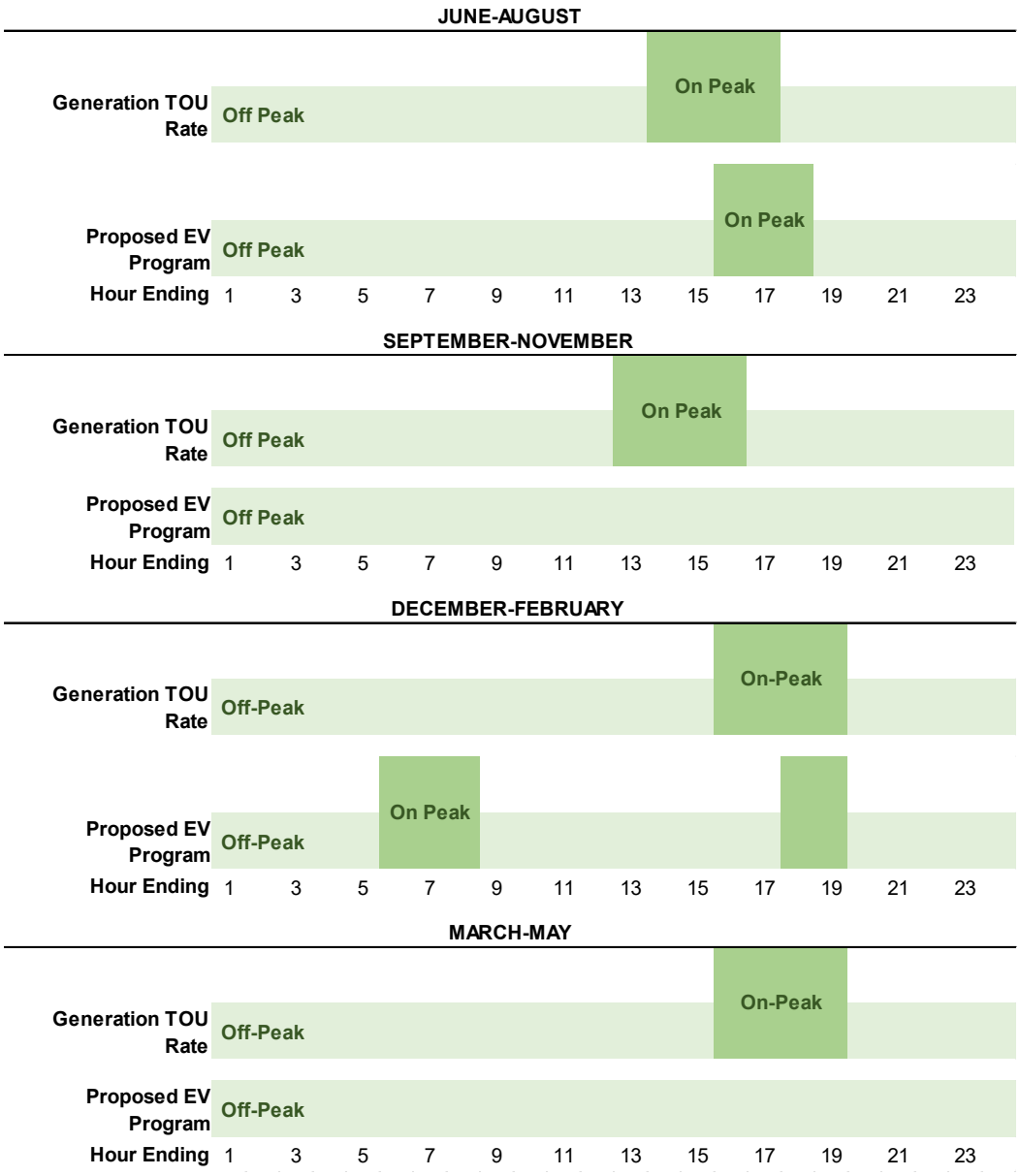
A. Yes. The current design does not align with PPL's existing tariffed TOU rate offering, creating a potential mismatch where the targeted behavior under one program may impede the success of the other program in meeting its load-shifting objectives. Eligible

[178] PPL Response to EI-PPL-II-9.
[179] PPL Response to OCA VII-73 & EI-PPL-II-9.
[180] PPL Response to EI-PPL-II-9.

customers under Rate Schedule RS (Residential Service) can currently opt-in to a TOU generation supply rate, referred to as Time-Of-Use Program – Residential and Small Commercial/Industrial under Generation Supply Charge-1 ("Generation TOU Rate").[181] Figure 15 compares the peak period definitions of the existing Generation TOU Rate and the Proposed EV Program.

[181] See original page No. 24C of Volume XII of the company filing.

Figure 15. Typical On-Peak Periods for Generation TOU Rate and Proposed Residential EV Charging TOU Rebate Program



The Generation TOU Rate applies year-round and defines the "summer" (6/1-11/30) and winter (12/1-5/31) on-peak period as 2:00–6:00 PM and 4:00–8:00 PM, respectively. Under the Generation TOU Rate, weekends and select holidays are automatically classified as off-peak. This definition is "designed to coincide with the

PJM system peaks."[182] By comparison, the Proposed EV Program makes no exceptions for weekends and holidays, does not apply in shoulder months, and uses alternative TOU periods as defined above. The Proposed EV Program TOU definition is designed to address distribution system peak load, "where constraints are typically at the substation or feeder level."[183] The differences, therefore, are understandable insofar as distribution system peaks may or may not overlap with transmission or bulk system constraints. However, by defining distinct TOU periods, one program may encourage customers to shift usage in such a way that increases the other program's peak, potentially imposing costs on all customers. This risk is particularly pronounced for EVs, where EV TOU programs are often addressed by customers programming their chargers to cease charging during the on-peak period. As a consequence of this programming, load is particularly pronounced immediately before the on-peak period starts and after it ends.[184]

Given the above concern, I recommend that the Company revise its Proposed EV Program TOU design to utilize a definition that, at a minimum, includes the entirety of the on-peak period applied to the Generation TOU Rate during the six non-shoulder months. Specifically, I propose the Proposed EV Program define on-peak hours as 2:00–7:00 PM in June – August and 6:00–9:00 AM and 4:00–8:00 PM in December – February. This change avoids unintended consequences for all customers as a result of PJM system impacts. Given that residential EV charging is typically addressed through programmable Level 2 charges, this change can be accomplished with relatively minor adjustments in the programmed "no charge" periods.

[182] PPL Response to OCA VII-73.

[183] Id.

[184] Also known as "bounce back" or "rebound" charging. This phenomenon occurs when EV charging rapidly ramps up or down at the start or end of the designated off-peak, creating sudden changes in load.

Q. WHAT SUPPORT DID PPL PROVIDE FOR ITS PROPOSED $10/PP/MONTH INCENTIVE MECHANISM?

A. PPL indicates that it selected the $10-per-month rebate as an "introductory offering" intended to "balance customer affordability, program cost-effectiveness, and the incentive strength necessary to drive initial participation.[185] The Company also states that the incentive "aligns with comparable pilot scale programs" of utilities in Pennsylvania and other Mid-Atlantic states, as well as by PPL's affiliated utilities, that have annual payouts of between $60 and $180.[186] In response to Discovery OCA XVI-16, PPL specifically compared its proposed rebate to BGE's EV program that offers $10 per month for Level 2 participants and National Grid's EV program that offers $24 per month.[187] Under the Proposed EV Program, participants would receive an annual payout of up to $60 assuming successful performance.

Q. DID PPL PROVIDE A BASIS FOR ITS PROPOSED 2,000 CUSTOMER CAP?

A. Yes, PPL states that that the proposed cap is "designed to provide a sample size that is both statistically robust and considerate of affordability concerns for evaluating program performance."[188] PPL further describes the cap, which represents "approximately 3.8 percent of PPL Electric's total forecasted eligible customer base in 2030," as consistent with similar pilot programs.[189] The estimated percentage reflects PPL's assumption that the customer base will increase to approximately 52,000 in 2030, an over 100% increase over five years from the current (December 2025)

[185] PPL Response to I&E-RE-III-9(D).
[186] Id.
[187] PPL Response to OCA XVI-16.
[188] PPL Response to OCA VII-75.
[189] Id.

estimated level of 20,000.[190] As noted earlier, I believe PPL's projected growth is potentially overstated. Additionally, as a statistical matter, a customer sample size as high as 1,100 is sufficient to provide a margin of error of less than +/-3% even with a population as big as 100,000. Nevertheless, I find that the 2,000-customer cap is a meaningful number of participants on which to collect data, and that a cap is necessary to manage program cost-related risk.

D. Program Objectives

Q. WHAT ARE THE OBJECTIVES OF THE PROPOSED EV PROGRAM?

A. The Company has two stated objectives for the program: "1) alleviate potential constraints on the distribution system caused by residential EV charging; and 2) determine the capability to shift EV charging load through offering customer incentives."[191]

Q. HOW WILL PPL ACCOMPLISH THE FIRST OBJECTIVE?

A. In theory, if enough EV customers shift their charging to off-peak times in response to the Program incentives, the shift will reduce the strain on individual feeders and substations during potential future distribution system peaks. Meeting this objective, however, depends on a variety of highly contingent factors, most especially targeted enrollment of customers in constrained areas. Although the Company indicates that it "may deploy targeted marketing to customers in areas where EV growth is forecasted to start causing system constraints in the next 5-7 years,"[192] it does not commit to do so and intends to allow all otherwise eligible customers to enroll.[193] By not restricting

[190] PPL Response to OCA XVI-4.
[191] PPL Response to OCA XVI-12.
[192] Conrad Dir. at 5, lines 18-20.
[193] PPL Response to OCA XIV-15.

eligibility to constrained areas, PPL undermines the potential that the Program itself will reduce strain and delay the need for upgrades on certain feeders.

Q. HOW DOES THE COMPANY JUSTIFY THE BROAD ENROLLMENT OF RESIDENTIAL CUSTOMERS GIVEN THE FIRST PROGRAM OBJECTIVE?

A. PPL views any constraints on enrollment that limit participation in the Program as reducing "the validity of the collected data set to inform future programs in a statistically significant manner."[194] I interpret this to suggest that the Company's second objective, information gathering, is the primary purpose of the Program. The Company states as much in response to OCA XVI-9, stating "The intent of the program is to gain information on residential customer charging behavior and response to incentives to inform future program design."[195]

Q. DO YOU AGREE WITH THE COMPANY'S JUSTIFICATION FOR ALLOWING ALL CUSTOMERS TO ENROLL WITHOUT LIMITATION?

A. No. As an initial matter, if the intent of the Program was to develop a statistically valid sample that represents the broader population of potential EV customers in the PPL service territory, then the Company would not rely solely on self-selection to develop its sample set. Rather, it would develop a stratified sample and target enrollment within representative groups of EV owners. This may include targeted over-samples of certain groups to ensure representative samples, as is common practice for statistical survey research.

In this case, I believe that targeted sampling of customers in constrained areas is essential to the Company's information-gathering objective. PPL's current proposal only allows that the Company *may* market the program in constrained areas. As such,

[194] PPL Response to OCA XVI-9(a).
[195] Id.

there is no assurance that any participants will be located in constrained areas or that PPL will learn anything about the areas where purported program benefits are expected to first apply. I recommend that the Commission require targeted marketing to constrained areas from the beginning of the program, and that enrollment in non-constrained areas be capped at 1,000 customers. Further, I recommend that the definition of "constrained area" be clearly established to only include feeders where the marginal contribution of EVs is anticipated to create system overload conditions, not other anticipated loads or organic load growth. PPL's methodology for identifying such areas, as applied in OCA I-3 Confidential Attachment 8, is acceptable while applying an assumed 15% CAGR for EVs.[196]

Q. HOW WILL PPL ACCOMPLISH THE SECOND OBJECTIVE?

A. The Company intends to collect data measuring "enrollment, participation persistence, and behavioral response to incentive periods" as measured through metrics including "the percentage of participants aligning charging with off-peak hours, kWh shifted off-peak, and the persistence of these behaviors over time."[197] To evaluate impact, the Company intends to conduct counterfactual analysis by comparing customer data among participants in the Proposed EV Program, the Phase V EV program proposed in PPL's ongoing EE&C case (described below), and EV owners not participating in either program.[198]

In response to discovery regarding the current impact of EV charging on load, the Company indicated that it does not currently have the ability to segregate the

[196] The OCA has confirmed with PPL that the reference to the Company's response to OCA Set I-3 Confidential Attachment 8 included in my testimony does not need to be marked as Confidential.

[197] PPL Response to OCA XVI-12.

[198] PPL Response to OCA VII-76.

impacts on residential EV charging from other load growth.[199] It is therefore unclear how PPL intends to compare data obtained from EV customers not enrolled in any program. The Company should clarify what data it has, how it has obtained this data, and how it will use the data for evaluation of the Proposed EV Program. At this time, the Company has not provided an evaluation plan that further explains the key performance indicators and targets that it will use to evaluate Program success. The Company states, "the specific metrics and KPIs [sic] values will be finalized and refined during program implementation as additional data becomes available."[200] The Company will collect and review this data at least monthly and consolidate the data into quarterly and annual internal reports.[201]

Q. WHAT TYPE OF DATA DOES PPL INTEND TO COLLECT AS PART OF THE PROPOSED EV PROGRAM AND HOW DOES IT INTEND TO COLLECT SUCH DATA?

A. As a condition of enrollment in the Proposed EV Program, PPL will require participating customers to authorize the collection of charging data, including charging start and end time, interval-level consumption (kilowatt-hours, or kWh) and maximum demand, and the EV's battery state of charge.[202] This type of data will inform metrics such as customer behavioral response to incentive periods, the percentage of participants aligning charging behavior with off-peak hours, the amount of energy shifted to off-peak periods (kWh), and the persistence of charging behavior changes over time.[203] Administrative data, including enrollment and participation persistence,

[199] PPL Response to EI-PPL-II-9(C). In response to OCA XVI-11, PPL implies that the Proposed EV Program is a "passively managed charging program," as compared to the Phase V EV program which is an "actively managed charging program."

[200] PPL Response to OCA XXII-3.

[201] Id.

[202] PPL Response to OCA XVI-11 and EI-PPL-III-12a.

[203] PPL Response to OCA XVI-12.

will also be tracked.[204] PPL will use EV supply equipment telematics and third-party vendor software to both collect and manage the data available from the Proposed EV Program.[205] The Company intends to supplement the data collected from customers with Advanced Metering Infrastructure ("AMI") and feeder/substation data.[206]

Q. IS THERE ADDITIONAL DATA YOU BELIEVE THE COMPANY SHOULD COLLECT?

A. Yes. The Company should regularly collect customer feedback or satisfaction data as part of the information collected. This type of data is collected to describe more qualitative impacts of the Program that may not be captured in customers' usage patterns. I recommend that acceptance of the Program be conditioned on the collection of the data proposed by the Company in response to discovery, as summarized above, as well as additional measures of customer feedback or satisfaction.

Q. IS THE COMPANY'S PLAN TO EVALUATE THE DATA IT COLLECTS SUFFICIENT?

A. No. Foremost, I recommend that the Commission condition approval of the Proposed EV Program on the Company providing a formal evaluation plan that identifies the KPI and targets the Company will use to evaluate Program success. The Company's plan to finalize metrics and KPIs during program implementation does not give the Commission or stakeholders sufficient transparency into the Program. In the absence of this information, the Proposed EV Program is potentially a "fishing" expedition where program resources are expended *in search of* justification, rather than *subject to* justification.

[204] Id.
[205] PPL Response to OCA XVI-11.
[206] PPL Response to OCA XXII-3.

Second, I find the Company's plan to create summaries of quarterly and annual data from this Program to be sufficient.[207] Data collection of this frequency will allow for course correction. I recommend that the Company make these quarterly and annual summaries available to stakeholders. Finally, I recommend that any data the Company collects be shared with stakeholders. Further, I recommend that stakeholders have an opportunity to comment on available data and findings as part of any proceeding undertaken to evaluate the continuation of the Program beyond 2030.

E. Cost and Benefit

Q. DID PPL PROVIDE A FORMAL COST-BENEFIT ANALYSIS TO SUPPORT THE PROPOSED EV PROGRAM?

A. No. PPL explicitly states that it did not perform a cost-benefit analysis.[208]

Q. WHAT ARE THE TOTAL COSTS OF THE PROPOSED EV PROGRAM AND HOW DOES THE COMPANY PROPOSE TO RECOVER THESE COSTS?

For this Program, costs include expenses associated with rebates, third-party vendor software, and marketing. The cost of rebates, if participation is at the program cap and all customers meet their off-peak charging requirement, is $120,000 annually.[209] The maximum rebate amount, $120,000, is including in the Fully Projected Future Test Year ("FPFTY") O&M expense category.[210] Besides rebate costs, setup and management of the third-party vendor's platform is estimated to cost approximately $125,000 annually if utilized by up to 1,250 customers, and $152,000 annually if

[207] Id.

[208] PPL Response to EJA-PPL-III-35.

[209] $120,000 = $10/mo. * 2,000 customers * 6 mo./yr.

[210] PPL Response to OCA VII-74. As stated in the response, this cost was included in the FPFTY capital costs in the Company's initial application, but is supposed to be included in the O&M category and will be addressed by the Company in rebuttal.

enrollment is at the cap.[211] An additional one-time $5,000 setup fee also applies. Marketing costs are included in the third-party vendor platform costs.[212] The third-party vendor costs are included in the FPFTY as plant in service for IT Capital Plan – Grid & Pipeline Value.[213]

Table 6 below shows the maximum annual costs of the Program if PPL's projected enrollment is actualized. The results of the table assume that each projected participant participates for all 12 months in the applicable year and meets the 80% off-peak charging obligation. These cost estimates do not include Company labor or other resources needed for oversight of the Program.

Table 6. Annual Cost of Proposed EV Program Given Participation Projections

	2026	2027	2028	2029	2030
Projected enrollment (no. of customers)[1]	959	1,168	1 ,414	1,690	2,000
Rebate Costs	$57,540	$70,080	$84,840	$101,400	$120,000
Vendor Costs	$130,000	$122,048	$130,904	$140,840	$152,000
Total Costs	**$187,540**	**$192,128**	**$215,744**	**$242,240**	**$272,000**

[1] PPL Response to OCA XVI-5.

The O&M expense included in the FPFTY generally aligns with the projected rebate costs in the first year. However, if the Company includes the whole cost of the vendor services, $157,000, for each (or any) year of the FPFTY, then it is overstated. In no year would the vendor costs reach $157,000, as shown in Table 6, given the Company's projected enrollment.

The costs of the Program are recovered from all customers, not just residential customers. This is appropriate to the extent that the ultimate goal of the Program is to

[211] PPL Response to OCA VII-74.
[212] Id.
[213] Id.

mitigate grid impacts and delay grid improvements, which will theoretically benefit all customers.

Q. WHAT ARE THE BENEFITS OF THE PROPOSED EV PROGRAM?

A. With respect to benefits, the primary objective of the Program—data collection regarding customers' charging behavior responses to incentives—is valuable. As stated by PPL, this information can be used to design future residential EV programs with data specific to the Company's customer base. PPL's broader objective to mitigate distribution system impacts from EV adoption and defer costly grid updates is also valuable. The value is difficult to measure but it incorporates considerations of reliability and operational planning that are beyond the upfront value of slowing cost increases to customers. To date, PPL has not been able to isolate cost impacts related to EV growth.[214]

Q. WILL THE CURRENT DESIGN OF THE PROPOSED EV PROGRAM PROVIDE THE EXPECTED BENEFITS?

A. Some portions of the current Program support the above benefits, while others do not. If the Program is approved, and the Company determines adequate enrollment, it is likely that the Company would gain insight into customers' charging behaviors in relation to the proposed incentive. This form of information gathering is enhanced by the above recommendations I offer regarding targeted enrollment, more regular data evaluation, improved data collection, and defined evaluation parameters.

As previously detailed, I am less certain that the Program itself will result in a reduction in distribution system constraints. Another Program feature that does not provide a clear benefit is the absence of performance requirements during the six

[214] PPL Response to OCA VII-72.

shoulder months. PPL has not indicated how this part of the Program design furthers its Program objectives, such as how data collection from these months provide benefit.

F. Comparison to Other EV Programs

Q. DID THE COMPANY CONSIDER OTHER POTENTIAL EV PROGRAM DESIGNS?

A. Yes. PPL evaluated the merits of implementing an EV-specific TOU rate design for distribution rates but found that EV adoption is too low to produce meaningful system benefits and follow cost of service principles, and therefore rejected this option.[215]

Q. DOES PPL HAVE OTHER PROPOSED OR EXISTING EV PROGRAMS?

A. Yes. Separate from the Proposed EV Program in this case, PPL is also proposing a managed EV charging program within the Phase V EV program under Docket No. M-2025-3052826.[216] The Phase V EV program, as proposed, consists of a "Persistent Peak Demand" program that actively manages residential EV charging through scheduled charge times that avoid peak hours. This program, like other Phase V activities, is proposed to run from 2026 through 2031.

The Commission has also previously approved residential EV programing as part of the Company's Phase IV Act 129 EE&C Plan (hereafter referred to as the "Phase IV EV Program"). This program provides rebates for charger installation to residential customers that install a qualified charger and agree to share charging data with the Company. In the Company's petition for the Phase IV EV Program, it argued that the

[215] PPL Response to EI-PPL-II-10.

[216] Act 129 of 2008 established an energy efficiency and conservation program for Pennsylvania electric distribution utilities in which, every five years, the PA PUC must evaluate the costs, benefits, and impacts of the utilities' EE&C programs. Part of these proceedings includes the review of utility-proposed programs, including proposed evaluation methods and cost-effectiveness.

program would allow the Company to collect data to inform future EV rate design.[217] The Phase IV EV Program does not appear to be included in the Company's Phase V Act 129 EE&C Plan.

Q. HOW DO PPL'S PHASE V AND PHASE IV EV PROGRAMS DIFFER FROM THE PROPOSED EV PROGRAM?

A. First, the Phase V EV Program entails active Company management of charging, as compared to assigning such responsibility to customers in the Proposed EV Program. The Phase IV EV program, meanwhile, differs from both the Phase V EV Program and the Proposed EV Program insofar as it solely incentivizes data sharing rather than behavior shifts.

Second, for the Phase V EV Program, PPL includes much more detail than the Proposed EV Program, including more explicit proposed targets, and implementation, marketing, and risk management parameters.[218]

Third, the broader Phase V and Phase IV EE&C Plans, including their respective EV programs, include annual filing provisions and stakeholder engagement opportunities. The Company did not include either of these provisions in its Proposed EV Program. I offer recommendations above related to an evaluation plan and information sharing that address the second and third differences, at least in part.

Q. ARE THERE OTHER RESIDENTIAL EV PROGRAMS RECENTLY APPROVED BY THE COMMISSION?

A. There are several other electric distribution utilities in Pennsylvania that have residential EV programs. Most recently, on November 7, 2024, the Commission approved Duquesne Light Company's ("DLC's") Managed Home Charging Pilot in

[217] PPL Electric Utilities Corporation Act 129 Phase IV Energy Efficiency & Conservation Plan. Docket No. M-2020-3020824, OPINION AND ORDER, p. 20.

[218] PPL Electric Utilities Corporation Act 129 Phase V Energy Efficiency & Conservation Plan. Docket No. M-2025-3057329, Attachment A: PPL V EE&C Plan, pp. 69-72.

Docket No. R-2024-3046523.[219] Unlike the Proposed EV Program, however, DLC's Pilot includes provisions for DLC to directly notify residential customers to encourage reduced EV charging during peak times, akin to a demand response notification. Notably, DLC's Pilot also includes a detailed evaluation and assessment plan that incorporates DLC's objectives, KPI targets, and the data to be used to evaluate the Pilot.[220]

Q. ARE THERE OTHER SIMILAR EV PROGRAMS ACTIVE IN OTHER STATES?

A. Yes. PPL specifically indicated that it looked at comparable programs and pilots of DLC, LG&E/KU (a sister company of PPL), Rhode Island Energy (a sister company of PPL), National Grid (New York), and BGE.[221] Of note, many device-specific rates and programs exist that reward customers for shifting their usage to avoid peak times. The parameters of these programs, such as the compensation, eligibility criteria, on-peak and off-peak times, and more, vary. I observe, however, that the proposed program is particularly similar to one program not identified by PPL: Connecticut's Baseline Off-Peak program. Connecticut's program rewards customers with up to $120 annually in rebates for charging EVs 80% of the time during off-peak hours.[222]

Q. HOW DOES THE PROPOSED EV PROGRAM DIFFER FROM THE CONNECTICUT BASELINE OFF-PEAK PROGRAM?

A. The programs are very similar in terms of design. However, for the Connecticut program, the participating utilities included specific evaluation approaches that

[219] *Pennsylvania Public Utility Commission, et al. v. Duquesne Light Company*. Docket No. R-2024-3046523, Order.

[220] Id. DLC Direct Testimony of Sarah Olexsak, SO-1, Transportation Electrification Portfolio Evaluation and Assessment Report.

[221] PPL Response to OCA XVI-16.

[222] Connecticut PURA Docket No. 24-08-06, Attachment 5, p. 160. June 14, 2024. https://www.dpuc.state.ct.us/dockcurr.nsf/8e6fc37a54110e3e852576190052b64d/3bdbc883f8dc04ab85258b3f00498da7/$FILE/ATT%205%20CT_EV_Infrastructure_Program_Cycle_I_EMV_Report.pdf.

described how the Off-Peak program data will be used to compare to the utilities' other EV programs and an identified control group.[223] This level of specificity is absent from PPL's proposal. While PPL intends to compare the EV TOU Rebate program with its other proposed EV programs, the Company does describe how it will compare the programs for evaluation purposes, the KPIs or metrics it intends to compare, or its respective approaches to evaluation.

Q. WHAT LESSONS SHOULD THE COMMISSION DRAW FROM OTHER EV PROGRAMS IN PENNSYLVANIA OR OTHER STATES?

A. As apparent from the comparison above, other EV programs are often coupled with detailed evaluation plans and subject to stakeholder feedback. Both of these features are absent from PPL's Proposed EV Program. I recommend changes to address both program evaluation and stakeholder engagement in my discussion of program objectives, above.

G. Conclusions and Recommendations

Q. DOES THE PROPOSED EV PROGRAM HAVE SUFFICIENT INFORMATION FOR YOU TO RECOMMEND APPROVAL?

A. No. Based on my review of the Proposed EV Program, other residential EV programs, and general knowledge of pilot programs, PPL's Proposed EV Program has several important flaws that must be addressed prior to Commission approval. My recommendations are addressed below. Additionally, prior to approval, I agree with OCA Witness Alexander. The Company should produce customer communications and marketing materials for stakeholders to review.

[223] Id., p. 167.

Q. PLEASE RESTATE YOUR FINDINGS AND RECOMMENDATIONS REGARDING THE PROPOSED EV PROGRAM.

A. I offer the following recommendations regarding Program metrics and evaluation that I recommend the Commission require PPL to address prior to Commission approval of the Proposed EV Program:

- The Company must develop a comprehensive evaluation plan with detailed objectives that will be utilized in the evaluation of the Program during the duration of the Program and at the end of its initial term. This evaluation plan should clearly identify all relevant evaluation metrics and KPIs along with their respective targets and the data used to measure each metric or KPI. This full evaluation plan should include milestones tied to distinct start and end dates, preferably ones that align with the Phase V EV Program.

- The comprehensive evaluation plan should also describe how the Company will compare the data derived from the Proposed EV Program with data obtained from Phase V EV Program customers and customers not participating in either program, as well as how the Company intends to collect data from customers not participating in either program.

- At the conclusion of the Program, any decisions regarding Program continuation should be subject to Commission review as part of a standalone regulatory proceeding, base rate case, or in conjunction with the Commission's evaluation of a future Act 129 EE&C Plan. Stakeholders should be afforded an opportunity to participate in the applicable proceeding.

- Data collected by the Company should be shared with external stakeholders both during the course of and at the conclusion of the initial Program period.

I also recommend several changes and/or clarifications to the Program's design:

- The TOU design should be revised to utilize a definition that, at a minimum, includes the entirety of the on-peak period applied to the Generation TOU Rate during the six non-shoulder months.

- The Company should modify the proposed tariff language for the Program to explicitly indicate that the Program is temporary and will be reevaluated prior to its continuation beyond 2030.

- The Company should implement targeted marketing to constrained areas from the onset of the Program. The definition of "constrained area" should only include distribution infrastructure where the marginal contribution of EVs is anticipated to create system overload conditions.

- The Company should limit enrollment in non-constrained areas to 1,000 customers. The definition of "constrained area" should only include distribution infrastructure where the marginal contribution of EVs is anticipated to create system overload conditions.

- The Company should collect customer feedback or satisfaction data, in addition to the data outlined in the Company's response to discovery, on at least an annual basis.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does. However, I reserve the right to update any portion of my testimony as needed if additional relevant information is obtained in the course of this proceeding.

APPENDIX A

Resume of Matthew T. Hoyt

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

MATTHEW T. HOYT

Mr. Hoyt is a Vice President and Principal with Exeter Associates, Inc., with over a decade of experience in the energy industry. At Exeter, Mr. Hoyt develops utility service assessments, provides bill and tariff analysis, audits utility programs, and conducts economic and feasibility assessments of renewable energy, retail supply, electrification, and demand response opportunities. Additionally, Mr. Hoyt evaluates utility sector policy and regulation for private, federal, and state clients, as well as supports clients in complex utility service and rate negotiations.

Mr. Hoyt's graduate coursework focused on electricity policy, applied economics, and utility regulation. He wrote two capstone papers: an econometric assessment of community aggregation policy in retail electric markets and a theoretical assessment of the economic theory of regulatory capture.

Education

M.P.A. (Public Administration), 2016
The Ohio State University

B.A. (Government and English), 2012
Georgetown University

Exeter Associates Employment

2023-current	Principal and Vice President
2022	Managing Consultant
2019-2021	Senior Analyst
2016-2018	Economic Analyst

Previous Employment

2015-2016	Market Research Analyst, Customer Data Science AEP Energy Columbus, OH
2011-2014	Senior Analyst and Project Manager TargetPoint Consulting Alexandria, VA

Professional Experience

Mr. Hoyt's work at Exeter is primarily related to competitive retail electricity markets; energy supply acquisition; utility bill and rate analysis; rate design; residential electrification; and policy or program design, implementation, and evaluation. Recent projects that Mr. Hoyt has led include: multiple assessments of resource adequacy constructs in organized wholesale markets for the Consumer Advocates of the PJM States; a comprehensive evaluation of residential time-of-use

rate design and implementation on behalf of the Maine Public Utility Commission staff; a review of energy storage research, development, and deployment strategies on behalf of the National Association of State Energy Officials; a wide-ranging assessment of utility-scale battery energy storage safety, siting, and economic considerations on behalf of the Indiana Office of Energy Development; multiple assessments of energy storage, transmission, solar, electric school bus, nuclear energy, and renewable portfolio standard policies for the state of Maryland; multiple utility management and performance audits on behalf of the Public Utility Commission of Ohio Staff, including evaluations of statutory compliance, economic impacts, budget, and utility rate-setting approach; and comprehensive reviews of default electric service procurement practices on behalf of consumer advocate and state department of energy entities in several New England-area states. In addition to these projects, Mr. Hoyt works with the U.S. Corps of Engineers Commercial Utilities Program, Department of Energy Federal Energy Management Program, and U.S. Air Force Utilities Rate Management Team to support utility service reviews at Army, Department of Energy, and Air Force sites, respectively.

Prior to joining Exeter Associates, Mr. Hoyt worked in a variety of analytical roles managing and analyzing large-scale utility data as well as conducting econometric assessment. As a data scientist at AEP Energy, Mr. Hoyt assessed electricity and gas customer data to address research questions regarding consumer behavior and preferences. At TargetPoint Consulting, Mr. Hoyt supervised stratified surveys, built and maintained large-scale relational databases, and developed predictive models for a variety of corporate clients, including electric utilities and energy-sector trade associations.

Journal Publications

- **Hoyt, M.,** Feasel, T., Dormady, N., & Welch, W. "Do You Trust EIA Data?: An Evaluation of Electricity Price Data Across Utilities in Ohio." (In progress)
- Kuykendall, O., **Hoyt, M.,** & Dormady, N. "Default Electric Service in Restructured Jurisdictions." (In progress)
- Ji, Y., Dormady, N., Shafieezadeh, A., Diana, K., **Hoyt., M.**, Lamadrid, A., & Fox, S. "An Explainable Machine Learning Analysis of Supplier's Margin on Retail Renewables." Energy Economics. (Not yet assigned)
- Dormady, N., Welch, W., Ji, Y., Pedron, S., Shafieezadeh, A., Lamadrid, A., **Hoyt, M.,** & Fox, S. (2025). "Efficiency and consumer welfare under retail electricity deregulation: Analysis of Ohio's retail choice markets." Journal of Critical Infrastructure Policy, 6(1), e12031. https://onlinelibrary.wiley.com/doi/10.1002/jci3.12031.
- Dormady, N., Roa-Henriquez, A., **Hoyt, M.,** Pesavento, M., Koenig, G., Welch, W., & Li, Z. (2025). "How are retail electricity prices formed in restructured electricity markets?" Energy Economics, 143: 108243. https://www.sciencedirect.com/science/article/pii/S0140988325000660?via%3Dihub.
- Dormady, N., **Hoyt, M.,** Roa-Henriquez, A., & Welch, W. (2019). "Who Pays for Retail Electric Deregulation? Evidence of Cross-Subsidization from Complete Bill Data." The Energy Journal, 40(2): 161-194. https://journals.sagepub.com/doi/10.5547/01956574.40.2.ndor.
- Dormady, N., Jiang, Z., & **Hoyt, M.** (2018). Do markets make good commissioners?: A quasi-experimental analysis of retail electric restructuring in Ohio. Journal of Public Policy, 1-33. https://doi.org/10.1017/S0143814X18000168

Academic Conference Paper Presentations

- Association for Public Policy Analysis & Management (2024)
- International Association for Energy Economics (IAEE)/USAEE (2023, 2022, 2018, and 2017)
- Midwest Public Affairs Association (MPAC) (2016)

Grants

- Sloan Foundation. 2022-2026. *Who Pays for Electrification & Resilience?: An Evaluation of the Equity, Justice & Efficiency Impacts of Retail Electric Deregulation*. $0.5M. (Collaborator) (PIs: Dormady, N., Shafieezadeh, A., Lamadrid, A.)

Select Public Consulting Reports

- *Utility-Scale Battery Energy Storage System Applications and Impacts in Indiana*. (2025). Prepared for the Indiana Office of Energy Development (with Olivia Kuykendall, Will Cotton, Mason Vliet, Jeremie Amsallem, Alex Dominguez, and Cali Clark of Exeter Associates). Indiana-Utility-Scale-Battery-Energy-Storage-Study-July-2025.pdf

- *Considerations for the Design and Implementation of Time of Use Rates for Residential Electric Customers in Maine*. (2025). Prepared for the Maine Public Utilities Commission in response to Docket No. 2024-00231 (with Grace Koenig, Abby Huebler, Makayla Bowen-Longino, and Cali Clark of Exeter Associates). https://mpuc-cms.maine.gov/CQM.Public.WebUI/Common/CaseMaster.aspx?CaseNumber=2024-00231

- *Review of the Basic Transmission Cost Rider and Associated Pilot Program Established by the Ohio Power Company*. (2025). prepared for the Public Utilities Commission of Ohio in response to Case No. 24-493-EL-RDR (with Bola Ajanaku, Riya Bhargava, and Cali Clark of Exeter Associates). https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A25B24B44847E01737

- *A Management/Performance and Financial Audit of Demand Side Management and Energy Efficiency Rider (Rider DSE) of FirstEnergy Ohio*. (2024). Prepared for the Public Utilities Commission of Ohio in response to Case Nos. 18-1646-EL-RDR, 19-1904-EL-RDR, 20-1673-EL-RDR, 21-1131-EL-RDR, and 22-1044-EL-RDR (with Grace Koenig, Jared Geiger, Makayla Bowen-Longino, and Cali Clark of Exeter Associates). https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A24L18B41624D00895

- *Maryland 100% Renewable Portfolio Standard (RPS) and 100% Clean Energy Standard (CES) by 2040 Study*. (2024). Prepared for the Maryland Department of Natural Resources, Power Plant Research Program (with Riya Bhargava, Cali Clark, William Cotton, and Kevin Porter of Exeter Associates and Christopher Clack of Vibrant Clean Energy, among other contributors). https://dnr.maryland.gov/pprp/Pages/maryland-100percent-study.aspx

- *Accelerating Energy Storage Research Development and Demonstration: Policy, Programmatic, and Planning Considerations for States*. (2024). Prepared for the National Association of State Energy Officials (with Jeremie Amsallem and Cali Clark of Exeter Associates). naseo.org/data/sites/1/documents/publications/NASEO_Energy Storage_v2.pdf

- *Solicitation and Procurement of Default Energy Service in New Hampshire*, prepared for the New Hampshire Department of Energy, March 2024 (with Serhan Ogur, Olivia Kuykendall, Grace Koenig, and Cali Clark of Exeter Associates).
  https://www.energy.nh.gov/sites/g/files/ehbemt551/files/inline-documents/sonh/inv-2023-001-doe-final-report.pdf

- *Review of the Non-Market-Based Services Riders Established by Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company and Associated Pilot Program*, prepared for the Public Utilities Commission of Ohio in response to Case No. 22-391-EL-RDR, July 2023 (with Serhan Ogur, Ari Weissfeld, and Cali Clark of Exeter Associates).
  https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A23G17B23458I01165

- *Retail Supply and Standard Offer Service Reform for Maine*, prepared for Maine Office of the Public Advocate, February 2023 (with Steven Estomin, Serhan Ogur, Olivia Kuykendall, Afton Hauer, and Cali Clark of Exeter Associates).
  https://www.maine.gov/meopa/sites/maine.gov.meopa/files/inline-files/2023-02-01_OPA%20Full%20Retail%20Electricity%20Supply%20Report.pdf

- *Resource Adequacy Constructs in Organized Wholesale Markets*, prepared for the Consumer Advocates of the PJM States, April 2021 (with Christopher Parent and Cali Clark of Exeter Associates).
  https://www.pjm.com/-/media/committees-groups/user-groups/pieoug/2021/20210505/20210505-resource-adequacy-constructs-in-organized-wholesale-markets-report.ashx

- *Nuclear Power in Maryland: Status and Prospects,* prepared for the Maryland Department of Natural Resources, Power Plant Research Program, January 2020 (with Kevin Porter of Exeter Associates and Diane Mountain of Environmental Resources Management, among other contributors).
  https://dnr.maryland.gov/pprp/Documents/NuclearPowerinMaryland_Status-and-Prospects.pdf

- *Final Report Concerning the Maryland Renewable Portfolio Standard As Required by Chapter 393 of the Acts of the Maryland General Assembly of 2017*, prepared for the Maryland Department of Natural Resources, Power Plant Research Program, December 2019 (with Rebecca Widiss and Kevin Porter of Exeter Associates, among other contributors).
  https://dnr.maryland.gov/pprp/Documents/FinalRPSReportDecember2019.pdf

- *Energy Storage in Maryland: Policy and Regulatory Options for Promoting Energy Storage and Its Benefits*, prepared for the Maryland Department of Natural Resources, Power Plant Research Program, 2018 (with Rebecca Widiss, Kevin Porter, Stacy Sherwood, and Cali Clark of Exeter Associates and Steven Miller and Aditya Saxena of Mondre Energy).
  https://dnr.maryland.gov/pprp/Documents/Energy-Storage-In-Maryland.pdf

Expert Testimony

- Before the Maryland Public Service Commission, Case No. 9744, Hagerstown Light Department's Application for Change in Electric Rates, June 2024, on behalf of the Maryland Office of People's Counsel. Testified on class cost of service, rate design, and customer fees. Subject to ALJ Questioning.

- Before the Maryland Public Service Commission, Case No. 9741, Potomac Edison's Application for an Electric School Bus Pilot Program, January 2024, on behalf of the Maryland Public Service Commission Staff. Testified on statutory compliance, estimated economic impacts, proposed Pilot criteria, budget, and utility rate-setting approach. Subject to Cross.

- Before the Maryland Public Service Commission, Case No. 9696, Baltimore Gas and Electric Company's Application for an Electric School Bus Pilot Program, July 2023, on behalf of the Maryland Public Service Commission Staff. Testified on statutory compliance, estimated economic impacts, proposed Pilot criteria, budget, and utility rate-setting approach. Subject to Cross.

Select Additional Publications

- Before the New Jersey Board of Public Utilities, Docket No. GA22030141, Audit of the Affiliated Transactions Between Elizabethtown Gas Company and South Jersey Industries and its Affiliates, December 2025, on behalf of the New Jersey Division of the Rate Counsel. Prepared comments.

- Before the Maine Public Utility Commission, Docket No. 2023-00258, Commission Initiated Inquiry Regarding Standard Offer Service Procurement Strategy, November 2023, for the Maine Office of the Public Advocate. Prepared initial comments and reply comments.

- Before the Massachusetts Department of Public Utilities, Docket No. 23-50, Investigation by the Department of Public on its own Motion into the Provision of Basic Service, February 2023, for the Massachusetts Office of the Attorney General. Prepared reply comments.

- Strategy memos and guidance documents for the U.S. Army, including:

  - *U.S. Army Utility Procurement Assessment: Current and Ideal Practices, Gaps, and Opportunities* (2020), prepared for the U.S. Army Commercial Utilities Program (with Christina Mudd of Exeter Associates).

  - *GOCO Contracts and Energy Conservation Measures*, prepared for the U.S. Army Materiel Command, September 2018 (with Christina Mudd of Exeter Associates).

  - *Army Demand Response Implementing Guidance* (2018), prepared for the Office of the Assistant Chief of Staff for Installation Management (with Christina Mudd and Shawn Kelly of Exeter Associates).

  - *USAR and ARNG: Guidance for Participation in Demand Response Programs*, prepared for the Office of the Assistant Chief of Staff for Installation Management, United States Army Reserve, and the Army National Guard, August 2018 (with Christina Mudd, Felipe Salcedo, and Katherine Fisher of Exeter Associates).

  - *Army Demand Response Program: Data and Reporting*, prepared for the Office of the Assistant Chief of Staff for Installation Management, June 2018 (with Christina Mudd of Exeter Associates).

  - *USAR: Utility Provider Assessment – Summary of Opportunities*, prepared for the United States Army Reserve, April 2017 (with Christina Mudd and Felipe Salcedo of Exeter Associates).

- Utility assessments, negotiations, supply option studies, and audit reports, including electric, natural gas, water, and wastewater services, for U.S. Army installations, U.S. Department of Energy laboratories, and U.S. Air Force bases, including:

Fort Detrick	Anniston Army Depot	Kirtland AFB
Fort Meade	Fort Liberty	Holloman AFB
Fort Belvoir	Pantex Plant	Joint Base Charleston
Fort Novosel	Lake City Army Ammo. Plant	Princeton Plasma Physics Laboratory
Fort Greely	Radford Army Ammo. Plant	Sanford Underground Research Facility
Fort Leonard Wood	Holston Army Ammo. Plant	Aberdeen Proving Ground
Devens RFTA	JSMC (Lima Army Tank Plant)	
Rock Island Arsenal	MacDill AFB	

- Demand response assessment reports for U.S. Army installations, including:

Fort Bliss	Fort Knox	Aberdeen Proving Ground
Detroit Arsenal	White Sands Missile Range	United States Military Academy
Fort Belvoir	Tobyhanna Army Depot	

Select Consulting Support

- *PJM Critical Issue Fast Path – Large Load Addition Stakeholder Process* (2025), on behalf of Consumer Advocates of the PJM States and the Maryland Off (with Riya Bhargava, Taylor Carretta, William Cotton, Alex Dominguez, and Dr. Serhan Ogur). Provided technical support.
- *PJM Reliability Pricing Model Price Forecasts* (2025), prepared for Consumer Advocates of the PJM States (with Riya Bhargava, Taylor Carretta, William Cotton, Alex Dominguez, and Dr. Serhan Ogur). Prepared analysis and recommendations (non-public).
- *Assessment of PJM Cost of New Entry (CONE) and Net CONE* (2024-2025), prepared for Consumer Advocates of the PJM States (with Taylor Carretta and Dr. Serhan Ogur). Prepared analysis and recommendations (non-public).
- Testimony support and analysis for the Maryland Department of Natural Resources Power Plant Research Program as part of Certificate of Public Convenience and Necessity cases before the Maryland Public Service Commission:
  - Application for a Certificate of Public Convenience and Necessity to Construct a New 500 kV Transmission Line in Portions of Baltimore, Carroll, and Frederick counties. Case No. 9773, December 2024.
  - Application for a Certificate of Public Convenience and Necessity for the Brandon Shores Retirement Mitigation Project. Case No. 9748, July 2024.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Matthew T. Hoyt, hereby state that the facts above set forth in my Corrected Direct Testimony, OCA Statement 5, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: January 16, 2026

Signature: /s/ Matthew T. Hoyt
Matthew T. Hoyt

Address: 10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	)	
	)	
V.	)	**Docket Nos. R-2025-3057164**
	)	**C-2025-3057844**
PPL ELECTRIC UTILITIES CORPORATION	)	**C-2025-3057889**
	)	**C-2025-3057946**

REBUTTAL TESTIMONY

OF

MATTHEW T. HOYT

ON BEHALF OF THE

PENNSYLVANIA
OFFICE OF CONSUMER ADVOCATE

January 23, 2026

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Matthew T. Hoyt. I am employed by Exeter Associates, Inc. ("Exeter") as a Senior Analyst and Principal. My business address is 10480 Little Patuxent Parkway, Suite 300, Columbia MD 21044.

Q. ARE YOU THE SAME MATTHEW HOYT WHO PRESENTED DIRECT TESTIMONY IN THIS PROCEEDING ON BEHALF OF THE OFFICE OF CONSUMER ADVOCATE?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my rebuttal testimony is to summarize and respond to certain recommendations related to electric vehicle ("EV") programs put forth by Environmental Intervenors ("EI") witness Ron Nelson in his Direct Testimony.

Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.

A. I continue to endorse the recommendations and findings listed on pages 100-102 of my Corrected Direct Testimony (OCA Statement 5 Corrected). Further, I recommend that the Commission reject EI's proposed EV TOU rate proposal without prejudice.

II. SUMMARY OF AND RESPONSE TO EI'S EV PROGRAM PROPOSAL

A. PPL's Proposed EV Program

Q. WHAT PROGRAM DID PPL ELECTRIC UTILITIES CORPORATION ("PPL" OR "COMPANY") PROPOSE IN THIS PROCEEDING?

A. The Company proposed a temporary EV program that rewards a capped number of Residential customers for charging their EVs during designated off-peak hours ("Proposed EV Program"). The Program is generally limited in scope as, per the

Company's proposal, it only runs through 2030, is capped at 2,000 participants (approximately 3% of eligible customers), and would cost less than $275,000 annually. For additional summary, including discussion of program features, need, and objectives, please see pages 102-120 of my Corrected Direct Testimony.

B. EI's EV Program Proposal

Q. PLEASE SUMMARIZE EI'S FINDINGS AND RECOMMENDATIONS REGARDING EVs.

A. EI witness Nelson recommends that the Commission reject PPL's Proposed EV Program for the following reasons:

- The proposed on and off-peak periods are different than the Company's Time-Of-Use Program – Residential and Small 2 Commercial/Industrial under Generation Supply Charge-1 ("Generation TOU 3 Rate") and could cause customer confusion;[1]
- Rebate programs are more expensive and less effective than price signals;[2]
- PPL does not justify the costs of the Program, and costs may outweigh benefits;[3] and
- Program participants could have no behavior change yet reap financial benefits from the Program.[4]

[1] Direct Testimony of EI Witness Ron Nelson ("Nelson Dir.") at 57:10-15.
[2] Id. at 57:15-17.
[3] Id. at 57:17-21.
[4] Id. at 58:1-2.

Mr. Nelson also recommends that PPL implement a time-varying residential delivery rate option that is marketed to EV customers but open to all customers.[5]

Q. DO YOU AGREE WITH EI'S CONCLUSIONS REGARDING PPL'S PROPOSED EV PROGRAM?

A. In part. I am in agreement with EI witness Nelson's conclusions regarding the time-of-use ("TOU") periods, and that Program participants could see financial benefits without behavior changes. I also partially agree with his conclusion regarding cost justification.

Q. PLEASE DESCRIBE YOUR THOUGHTS ON EI'S CONCERNS REGARDING DIFFERENCES BETWEEN THE PROPOSED EV PROGRAM TOU PERIODS AND THE COMPANY'S EXISTING TOU RATE DEFINITIONS.

A. I agree that the Proposed EV Program's TOU periods differ from the Company's Generation TOU 3 Rate, and that these differences may cause customer confusion. Further, I identify that this mismatch may result in alternative TOU rate and Program incentives counteracting each other's success. See my Corrected Direct Testimony, pages 107-110, for additional discussion. I ultimately recommended that the Company revise its Proposed EV Program TOU design to utilize a definition that includes the entirety of the on-peak period applied to the Generation TOU 3 Rate during the six non-shoulder months. I also proposed specific TOU periods for the Proposed EV Program (at p. 110). I continue to make these recommendations.

[5] Id. at 60:20-21 and 61:1-2.

Q. PLEASE DESCRIBE YOUR ASSESSMENT OF THE POTENTIAL FOR PARTICIPANTS IN THE PROPOSED EV PROGRAM TO RECEIVE FINANCIAL BENEFITS WITHOUT CHANGING THEIR CHARGING PATTERNS.

A. I agree that Program participants could receive financial benefit without positive behavior change if a customer already charges 80% off-peak without the $10 incentive. However, the Company does not currently have information on residential EV customers' charging behaviors and intends to collect that data through this Program.[6] Therefore, it is difficult to determine whether the above outcome (i.e., customers receive financial benefit without position behavior change) is likely to apply to a significant portion of participants. One of the two benefits of the Proposed EV Program is data collection, specifically regarding customers' charging behavior in response to incentives. Therefore, the data collected through the Proposed EV Program, if appropriately evaluated as recommended in my direct testimony, could still provide value to PPL customers even if Program participants receive financial benefit without positive behavior change.

Q. PLEASE EXPLAIN YOUR EVALUATION OF EI'S STATEMENTS REGARDING THE COMPANY'S COST JUSTIFICATION OF THE PROPOSED EV PROGRAM.

A. Regarding the lack of cost justification, the direct testimony of EI witness Nelson states, "the Company has not shown that the benefits of its proposal will outweigh its implementation costs, which increases my concern that this may not be an efficient solution to the problem PPL is trying to solve."[7] I somewhat agree with this statement in that PPL has not quantified the benefits from the Proposed EV Program to justify

[6] PPL Response to EI-PPL-II-9.
[7] Nelson Dir. at 57:19-21.

the costs, as might be conducted in a cost-benefit analysis. However, the two main benefits that I identified from the Company's application—data collection regarding customers' charging behavior responses to incentives, and mitigation of distribution system impacts from EV adoption to defer costly grid updates—both have value if achieved. For this reason, I make recommendations to improve aspects of the Proposed EV Program, as well as the data collection, evaluation plan, and reporting requirements for the Program, prior to Commission approval.

Q. DO YOU FIND ISSUE WITH ANY OF EI'S CONCLUSIONS?

A. Yes. I do not believe EI witness Nelson provided sufficient evidence to support his assertion that rebate programs are less effective than price signals. Further, I find issue with Mr. Nelson's proposal to put into place a TOU delivery rate marketed to EV customers as a substitute for the Proposed EV Program. Specifically, I am concerned that the proposed TOU delivery rate lacks supporting detail and is a significant change to residential rate design.

Q. PLEASE SUMMARIZE EI'S PROPOSED EV TOU RATE AS PART OF THIS PROCEEDING.

A. EI proposes that PPL implement a time-varying residential delivery rate option that is marketed to EV customers but available to all residential customers.[8] The on- and off-peak periods would be aligned with the Company's Generation TOU 3 Rate.[9] The rates for the on-peak and off-peak periods would be based on the base residential distribution rate but adjusted up and down, respectively, by a 2.8 ratio to establish an on-peak rate that is higher than base rates and an off-peak rate that is lower than base rates.[10]

[8] Id. at 60:20-21 and 61:1-2.
[9] Id. at 61:5-7.
[10] Id. at 61:10-13.

Q. DOES EI PROVIDE JUSTIFICATION FOR THE EV TOU RATE COMPONENTS?

A. EI provides justification for components of its proposed EV TOU rate. The proposed TOU periods align with the Generation TOU 3 Rate's TOU period, as an alternative period may be confusing for customers as noted by Mr. Nelson's critique of PPL's Proposed EV Program. Further, EI proposes a 2.8 on-peak to off-peak rate ratio because it is based on a derivation of the relative costs of on-peak and off-peak consumption for residential customers, and it is consistent with Commonwealth Edison Illinois's ratio.[11]

Q. DOES THIS PROPOSAL REPRESENT A SIGNIFICANT CHANGE TO RESIDENTIAL RATES?

A. Yes. Unlike the Company's Proposed EV Program, which is limited in scope, capped in participation, temporary in duration, and explicitly designed to inform future rate design through data collection and evaluation, EI's proposed TOU delivery rate would apply broadly and indefinitely to residential customers.

Q. ARE THERE GAPS IN EI'S PROPOSAL?

A. Yes. Significant changes to residential rate design, such as EI's proposed TOU delivery rate, should be supported by detailed rate design and rate implementation analysis. These analyses are absent from the record to date. For example, EI's proposal does not provide details regarding potential residential delivery TOU rate implementation costs (e.g., technology requirements), individual customer bill impacts, equity considerations, and ongoing evaluation plans. In the absence of this information, approval of EI witness Nelson's proposal would be premature.

[11] Id. at 61:15-19 and respective workpapers.

C. Conclusions and Recommendations

Q. DO YOU HAVE ANY NEW RECOMMENDATIONS NOT INCLUDED IN YOUR DIRECT TESTIMONY?

A. Yes. I recommend that the Commission reject EI's proposed EV TOU rate, without prejudice, for the reasons outlined above. While both the Company's Proposed EV Program and EI's proposed TOU delivery rate require further development, a residential TOU delivery rate would constitute a fundamental and potentially permanent change to residential delivery service rate design. As such, it warrants a more robust evidentiary record, including supporting analysis, than is provided in this proceeding. Accordingly, EI's proposed TOU delivery rate should not be considered by the Commission at this time. My other findings and recommendations remain unchanged.

Q. PLEASE RESTATE YOUR FINDINGS AND RECOMMENDATIONS REGARDING THE PROPOSED EV PROGRAM.

A. I offer the following recommendations regarding Program metrics and evaluation that I recommend the Commission require PPL to address prior to Commission approval of the Proposed EV Program:

- The Company must develop a comprehensive evaluation plan with detailed objectives that will be utilized in the evaluation of the Program during the duration of the Program and at the end of its initial term. This evaluation plan should clearly identify all relevant evaluation metrics and key performance indicators ("KPIs") along with their respective targets and the data used to measure each metric or KPI. This full evaluation plan should include milestones tied to distinct start and end dates, preferably ones that align with the Phase V EV Program.

- The comprehensive evaluation plan should also describe how the Company will compare the data derived from the Proposed EV Program with the data obtained from Phase V EV Program customers and customers not participating in either program, as well as how the Company intends to collect data from customers not participating in either program.

- At the conclusion of the Program, any decisions regarding Program continuation should be subject to Commission review as part of a standalone regulatory proceeding, base rate case, or in conjunction with the Commission's evaluation of a future Act 129 Energy Efficiency and Conservation Plan. Stakeholders should be afforded an opportunity to participate in the applicable proceeding.

- Data collected by the Company should be shared with external stakeholders both during the course of and at the conclusion of the initial Program period.

I also recommend several changes and/or clarifications to the Proposed EV Program's design:

- The TOU design should be revised to utilize a definition that, at a minimum, includes the entirety of the on-peak period applied to the Generation TOU 3 Rate during the six non-shoulder months.

- The Company should modify the proposed tariff language for the Program to explicitly indicate that the Program is temporary and will be reevaluated prior to its continuation beyond 2030.

- The Company should implement targeted marketing to constrained areas from the onset of the Program. The definition of "constrained area" should only include distribution infrastructure where the marginal contribution of EVs is anticipated to create system overload conditions.

- The Company should limit enrollment in non-constrained areas to 1,000 customers. The definition of "constrained area" should only include

distribution infrastructure where the marginal contribution of EVs is anticipated to create system overload conditions.

- The Company should collect customer feedback or satisfaction data, in addition to the data outlined in the Company's response to discovery, on at least an annual basis.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes, it does. However, I reserve the right to update any portion of my testimony as needed if additional relevant information is obtained in the course of this proceeding.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Matthew T. Hoyt, hereby state that the facts above set forth in my Rebuttal Testimony, OCA St. 5R, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: January 23, 2026

Signature: /s/ Matthew T. Hoyt
Matthew T. Hoyt

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Columbia, MD 21044

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

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V.	)	**Docket Nos. R-2025-3057164**
	)	**C-2025-3057844**
PPL ELECTRIC UTILITIES CORPORATION	)	**C-2025-3057889**
	)	**C-2025-3057946**

SURREBUTTAL TESTIMONY

OF

MATTHEW T. HOYT

ON BEHALF OF THE

PENNSYLVANIA
OFFICE OF CONSUMER ADVOCATE

February 9, 2026

EXETER
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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Matthew T. Hoyt. I am employed by Exeter Associates, Inc. ("Exeter") as a Senior Analyst and Principal. My business address is 10480 Little Patuxent Parkway, Suite 300, Columbia MD 21044.

Q. ARE YOU THE SAME MATTHEW HOYT WHO PRESENTED DIRECT AND REBUTTAL TESTIMONY IN THIS PROCEEDING ON BEHALF OF THE OFFICE OF CONSUMER ADVOCATE ("OCA")?

A. Yes. I submitted Direct Testimony on behalf of the OCA on December 22, 2025 (OCA Statement 5 Corrected), and Rebuttal Testimony on behalf of the OCA on January 23, 2026 (OCA Statement 5R).

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimonies of PPL Electric Utilities Corporation ("PPL" or "Company") Witnesses Bethany Johnson (PPL St. No. 5-R), Joseph Lookup (PPL St. No. 16-R), Nicole Howell (PPL St. No. 17-R), and James Conrad (PPL St. No. 20-R). To the extent I do not specifically address a statement made in the Company's rebuttal testimony filed in this case, it should not constitute my agreement with such testimony.

Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.

A. I continue to endorse the conclusions and recommendations listed on pages 57-60 (addressing large load interconnections), 97-99 (addressing PPL reliability), and 123-125 (addressing PPL's Proposed EV Program) of my Direct Testimony (OCA Statement 5 Corrected). Additionally, for the Commission's consideration, I provide recommended clarifications and improvements to the Company's newly proposed LP-6 Tariff, which the Company proposed in the Rebuttal Testimony of Witness Lookup.

II. SUMMARY OF AND RESPONSE TO PPL'S REBUTTAL ADDRESSING LARGE LOAD INTERCONNECTIONS

Q. DID INTERVENORS PRESENT TESTIMONY ADDRESSING LARGE LOAD AND DATA CENTER ISSUES IN THIS PROCEEDING?

A. Yes. A large number of parties presented testimony on PPL's proposed approach to large load interconnections, including Office of Small Business Advocate ("OBSA") Witness Ewen; Public Utility Commission's ("PUC's") Bureau of Investigation and Enforcement ("I&E") Witnesses Walker and Tarr; Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") Witness Havumaki; Energy Justice Advocates ("EJA") Witness Rábago; Environmental Intervenors ("EI") Witness Nelson; and PP&L Industrial Customer Alliance ("PPLICA") Witness LaConte. These are in addition to testimony from myself as well as OCA Witnesses Colton and Wise.

Q. PLEASE SUMMARIZE THE ISSUES RAISED BY OTHER PARTIES AND HOW THEY ALIGN WITH YOUR INITIAL RECOMMENDATIONS.

A. The issues raised, and positions taken, by other parties generally align closely with my initial recommendations in my Direct Testimony, particularly with respect to cost causation, consumer protection, and the need for a fit-for-purpose large load tariff. Multiple witnesses, including Mr. Ewen,[1] Mr. Nelson,[2] and Ms. LaConte,[3] raise concerns that PPL's proposed modifications to tariff LP-5 risk socializing system costs that are primarily or solely caused by large new customers. These parties echo my recommendation that large load customers should bear the full cost of system upgrades they trigger, and that any cost socialization must be subject to objective standards,

[1] Ewen Direct at 15-18.
[2] Nelson Direct at 6-45.
[3] LaConte Direct at 10-15.

robust financial security, and regulatory oversight to avoid cost shifting to existing customers.

There is also broad alignment around the need for a separate or re-designed large load rate class rather than incremental changes to LP-5. Mr. Havumaki,[4] Mr. Rábago,[5] Mr. Ewen,[6] and Ms. LaConte recommend the creation of a new tariff or rate class specifically for very large loads,[7] in some cases with deference to the Commission's model tariff proceeding. This mirrors my conclusion that LP-5 is not a fit-for-purpose rate for addressing the scale, risk profile, and system impacts of emerging large load customers, and that a distinct, cost-based tariff subject to Commission review is necessary to address differentiated service requirements.

Q. WHAT ARE YOUR OBSERVATIONS ABOUT WHAT THE RECORD SHOWS REGARDING LARGE LOAD ISSUES IN THIS CASE?

A. Taken together, the testimony of other parties largely corroborates my findings that PPL's proposal understates the costs and risks associated with large load interconnections and that stronger tariff design, cost responsibility, and oversight are required to protect customers and to uphold core ratemaking principles. Those principles include cost causation, cost-based differentiated service, and the obligation to ensure existing customers are no worse off.[8] The record underlies the significance and relevance of the large load interconnection issues raised in this case.

[4] Havumaki Direct at 3-25.
[5] Rábago Direct at 66-79.
[6] Ewen Direct at 15-18.
[7] LaConte Direct at 10-15.
[8] Hoyt Direct at 6:4-24 and 7:1-9.

Q. PLEASE SUMMARIZE COMMON THEMES IN HOW COMPANY WITNESSES MR. LOOKUP AND MS. JOHNSON RESPOND TO INTERVENOR TESTIMONY IN REBUTTAL.

A. Both witnesses defend the Company's proposed approach to large load interconnections and disagree with many of the recommendations put forward by other parties. One common theme is that "the Company's and the Commission's ability to affect ratemaking changes in this proceeding pertain only to the distribution network."[9] This position underlies an argument that many of the impacts of large loads interconnection are outside the scope of this proceeding.

Another common theme is that, in their respective rebuttal testimonies, both Company witnesses agree with the general point made by many intervenors that affordability is a relevant concern in relation to large load interconnection: "The Company shares concerns about customer affordability,"[10] and "PPL Electric is also mindful of keeping rates affordable for customers"[11] However, both Mr. Lookup and Ms. Johnson segue from this point to another shared theme: that other intervenors' findings regarding the customer impact of large load interconnections are incorrect. Both Company witnesses provide parallel arguments that the impact of large load interconnections on distribution costs is *de minimis* (stating "new large load customers do not have any impact on distribution rates",[12] and "data centers have little to no impact on the Company's distribution system or distribution rates");[13] the impact on Federal Energy Regulatory Commission ("FERC")-regulated transmission costs is

[9] Johnson Rebuttal at 4:14-15; Lookup Rebuttal at 5:19-22 and 6:1-2.
[10] Johnson Rebuttal at 11:18.
[11] Lookup Rebuttal at 5:18.
[12] *Id.* at 5:19-20.
[13] Johnson Rebuttal at 12:1-2.

likely (if not certain) to be positive (i.e., reduced customer costs);[14] and the impact on generation is significant but outside the scope of this proceeding.[15]

A. Scope of the Case

Q. HOW DO MR. LOOKUP AND MS. JOHNSON CHARACTERIZE THE SCOPE OF THIS PROCEEDING IN THEIR RESPECTIVE REBUTTAL TESTIMONIES REGARDING LARGE LOAD ISSUES?

A. PPL frames many of the cost, planning, and risk issues associated with large load interconnections as matters governed at the federal level and, therefore, outside the scope of this proceeding. In making this argument, PPL attempts to draw a clear distinction between transmission and generation matters regulated by the FERC and distribution matters regulated by the Commission. Ms. Johnson describes "the important distinction between transmission rates regulated by the [FERC] and distribution rates regulated by the Commission."[16] She also states that "both the Company's and the Commission's ability to affect ratemaking changes in this proceeding pertain [sic] only to the distribution network."[17]

Mr. Lookup applies a similar framing to issues of resource adequacy. He states that he "disagree[s] that a PPL Electric distribution base rate case is the appropriate forum to address generation and capacity resource adequacy concerns," and he adds that "the Company is without authority to turn customers away because of a lack of generation capacity."[18] He concludes that "[t]he appropriate venues to address these concerns are at FERC, and with the Pennsylvania General Assembly…"[19]

[14] Johnson Rebuttal at 12:7-22 and 13:1-13; Lookup Rebuttal at 6:11-22 and 7:1-4.
[15] Johnson Rebuttal at 13:14-19 and 14:1-14; Lookup Rebuttal at 7:13-19.
[16] Johnson Rebuttal at 2:5-7.
[17] *Id.* at 4:14-17.
[18] Lookup Rebuttal at 20:7-9.
[19] *Id.* at 20:9-11.

Q. HOW DO YOU RESPOND TO PPL'S ASSERTION THAT IT LACKS MEANINGFUL ABILITY IN THIS PROCEEDING TO AFFECT THE OUTCOMES ASSOCIATED WITH LARGE LOAD INTERCONNECTIONS?

A. I agree with distinguishing PPL Electric's responsibilities as it relates to transmission, distribution, generation, and retail service. However, in presenting the distinct role of PPL Electric relative to other PPL Corporation affiliates, it appears that the Company is disclaiming responsibility for the well-understood interrelationships between these categories of service. It is incorrect to suggest that because a particular service segment is regulated in another forum, it functions wholly independently or cannot be influenced by actions undertaken to affect another service segment.

Large load interconnections clearly illustrate this point. Recent growth in demand for additional generation capacity and transmission infrastructure is driven by the introduction of new large load customers. Except in limited circumstances where a customer takes direct access wholesale service, these new loads interconnect to the broader bulk power system ***through*** electric distribution companies ("EDCs"). EDCs in Pennsylvania operate pursuant to the authority of the Pennsylvania PUC, and pursuant to, in relevant part, tariffs approved by the PUC for distribution and retail service. PPL's tariff provisions addressing interconnection, line extensions, and service to large customers therefore have a direct and foreseeable connection to the costs and reliability risks that manifest on the broader electric system as a result of the Company serving new large loads. To disclaim this direct relationship is to disregard the practical operation of the electric system.

PPL also argues that it lacks the ability to materially influence the above relationship because the Company "must extend service to customers in its service

territory, subject to the line extension provisions of its tariff, due to its obligations as a regulated monopoly operating in a certified service territory."[20] This argument again understates the Company's agency and responsibilities. While PPL does have a duty to provide service, that duty is expressly conditioned on compliance with Commission-approved tariff terms and service requirements as provided under statute, regulation, and relevant case law. Those requirements include, among other things, customer payment of applicable charges, satisfaction of line extension and interconnection conditions, adherence to construction and operational standards, and acceptance of service limitations necessary to maintain system reliability.

Q. IS IT POSSIBLE TO INCORPORATE ADDITIONAL CUSTOMER PROTECTION MEASURES INTO PPL'S TARIFF WITHOUT EXCEEDING THE SCOPE OF THE COMMISSION'S JURISDICTION?

A. Yes. PPL's own rebuttal testimony demonstrates the Company's willingness to propose specific terms of service applicable to large load customers. Although transmission planning and wholesale energy market rules are regulated at the federal level, the Commission has clear authority and tools to mitigate the potential impacts of large load interconnections on existing customers and system reliability through retail tariffs and service conditions. Although I am not an attorney, I am advised by the OCA's attorneys of the same, and this understanding is consistent with my lay understanding of the Commission's oversight of public utilities and its authority under the Public Utility Code, as well as the statutory obligation to ensure public utilities provide safe, reasonable, and adequate service.[21]

[20] Johnson Rebuttal at 14, 6-9.
[21] See, e.g., 66 Pa. C.S. §§ 501, 508, 1501, 1502, 1505, and 2805(a).

Q. IN SUMMARY, WHAT IS YOUR OPINION ABOUT THE SCOPE OF THIS PROCEEDING REGARDING LARGE LOAD INTERCONNECTIONS?

A. The major issue within the scope of this proceeding is the protection of PPL customers from the costs and risks arising from the interconnection and service of new large loads, principally artificial intelligence ("AI") data centers. AI data centers are the predominant driver of new large load interconnection requests and differ materially from legacy large load customers in scale, pace of development, and operational characteristics. These facilities and campuses interconnect to the regional bulk power grid through PPL's distribution system and receive utility service subject to Commission-approved retail tariffs and service conditions.

As customers, AI data centers present unique risks to reliable electric utility service due to their large peak demands, development uncertainty, and ability to materially influence transmission and generation planning outcomes. Those impacts, while reflected upstream in transmission and generation systems, are initiated through distribution-level interconnection and retail service decisions that fall within the Commission's jurisdiction. At the same time, AI data centers will increase costs for bulk grid services and present unique cost-shifting risks to existing customers if interconnection and service proceed without adequate customer protection mechanisms. I document these factors at length in my Direct Testimony.

These considerations must be addressed to the maximum extent allowable within the PUC's regulatory jurisdiction for the protection of all other customers. This includes through enforceable tariff provisions governing cost responsibility, load forecasting transparency, and operational readiness and curtailment obligations. These topics are addressed further in the ensuing discussion as they relate to PPL's rebuttal.

B. Distribution Rate Impacts

Q. MR. LOOKUP ASSERTS THAT INTERCONNECTING NEW LARGE LOAD CUSTOMERS HAS ALMOST NO IMPACT ON DISTRIBUTION RATES.[22] HOW DO YOU RESPOND?

A. While I agree that these customers have almost no impact on distribution rates, I believe it is important to explain the reason, because this outcome is not simply a truism but rather a result of retail tariff design and electrical system configuration. PPL's distribution tariff permits the interconnection of the large load customers to PPL's distribution system so that the customer's usage can be metered. PPL installs, operates, and maintains the meter and applies a customer charge related thereto. The electrical configuration of the distribution interconnection involves a near immediate tie into PPL's high-voltage transmission lines.

However, there is still a distribution-level interconnection. The distribution facilities involved with that interconnection include all equipment necessary to transform or step-down the energy from a high-voltage transmission line down to a voltage suitable for end-use consumption. PPL's tariff requires the customer to furnish and maintain all equipment necessary to transform the energy from the high-voltage line. This has the same effect as requiring the customer to issue a Contribution in Aid of Construction ("CIAC") to cover the cost of the interconnection facilities. Due to PPL's structuring of the electrical configuration of the interconnection, with the immediate tie into PPL's transmission line, distribution system upgrades can be avoided.

As for other distribution-related costs that may be impacted by large load customers, I refer to OCA witness Colton's Surrebuttal Testimony.

[22] Lookup Rebuttal at 5:19-20; Johnson Rebuttal at 12:1-2.

C. Transmission Impacts

Q. WHAT ASSERTIONS DOES PPL MAKE IN REBUTTAL REGARDING THE IMPACT OF LARGE LOAD INTERCONNECTIONS ON TRANSMISSION COSTS?

A. The Company does not dispute that large load interconnections increase transmission system usage and the overall transmission system revenue requirement.[23] However, as noted above, both Ms. Johnson and Mr. Lookup make similar claims asserting that large load interconnections will reduce transmission costs for PPL consumers. These claims also ***ascribe certainty*** to this outcome. Specifically, Mr. Lookup states that adding large load customers is "extremely likely" to create "a downward pressure on transmission rates," because PPL Electric's transmission costs "are allocated to customers based on their contribution to the Company's system peak."[24] As illustration, he resurfaces an example first provided in response to discovery in which a 1-GW load addition would be allocated responsibility for approximately 12% of the transmission revenue requirement, causing lower average rates for other customers.[25] Ms. Johnson builds on this example and describes the outcome which she expects in more detail:

> PPL Electric's analysis, as shown in PPL Electric Exhibit JL-1R, has shown that approximately $100 million of transmission capital investment (spread over 40 years) for a 1-GW data center, results in approximately $12 million incremental annual revenue requirement. PPL Electric's (as the TO) Network Service Rate at the time of the analysis had a starting point of $797,094,549 revenue requirement divided by a single coincident peak of 7,459.6 MW equaling a rate of $106,855/MW/Yr. If you add the $11,799,855 million/year incremental revenue requirement, you now have $808,894,404 divided by

[23] Johnson Rebuttal at 12:7-8.
[24] *Id.* at 6:14-17.
[25] *Id.* at 6:15-21.

8,459.6 MW, which equals a rate $95,619.[26]

Ms. Johnson's conclusion is that "transmission costs will be reduced by data centers."[27] The complete analysis relied upon by Ms. Johnson and Mr. Lookup is contained in Exhibit JR-1R, titled "Data Center – TSC Analysis Talking Points," as originally prepared for a Q3 2024 earnings call.

Q. WHAT ASSUMPTIONS ARE MADE IN PRODUCING THE ABOVE ESTIMATES?

A. The assumptions driving the above estimates are ***highly*** simplified, speculative, and unsubstantiated. The most consequential assumption is the premise that "all load & cost scenarios are instantaneous (not phased in over time)."[28] This assumption implies a one-for-one correspondence of incremental transmission costs and incremental load growth. This precludes all load ramping, which is standard behavior for these large load interconnections. Another simplification is the presumed 100:1 ratio of costs to load in kilowatts. In response to discovery, PPL confirms that $100 million per 1 GW is an "assumption" and that "actual upgrade costs, and the CIAC/socialized split, are highly dependent on the specifics of the customer's interconnection request."[29]

Going further, both the costs and load components of PPL's estimate rely on hypothetical outcomes. As explained in my Direct Testimony, there are multiple, well-documented cost-shifting risks associated with the quantity of load that materializes from a large load interconnection request.[30] This includes the risk that:

1. Load may not materialize at all;
2. Load may ramp more slowly or reach lower levels than projected; and

[26] *Id.* at 12:15-22 and 12:1-7.
[27] *Id.* at 14:21.
[28] Exhibit JR-1R.
[29] EI-PPL-IV-1 and EI-PPL-IV-2.
[30] Hoyt Direct at 5-60.

3. Load may materialize ***but avoid system peaks through load-shifting strategies targeted at avoiding costs.***

The last item in particular calls into question Ms. Johnson's and Mr. Lookup's respective assertion that large load customers are "anticipated to run 24x7 and therefore would impact that peak,"[31] and that it is "safe to assume that adding a 1 GW large load customer will increase the system peak to 8.5 GW because the new large load customers are expected to have stable continuous operations."[32] A similar assumption cannot be made about other large load customers, i.e., industrial users, who regularly engage in cost avoidance strategies that rely on shifting or reducing load during limited hours, including the single network service peak. The same cost-shifting risks are not limited to traditional industrial customers and are, in fact, especially salient for AI data center loads which comprise the bulk of new large load additions.[33]

It is widely recognized that AI data centers can shift their operations between data center facilities and campuses, all of which may not be located at the same interconnection point.[34] Additionally, data centers usually develop substantial backup generation systems that may be available to avoid peaks.[35] The ability to shift operations between data centers or temporarily offset peak requirements through on-site generation means that these customers have the opportunity and means to avoid system peaks within PPL's zone. By avoiding system peaks within the zone, under a policy favoring socialized transmission costs, these customers can shift all or a major portion of the cost burden of the transmission upgrades caused by their interconnection, i.e., the upgrades that would not have been needed but for the AI data center's

[31] Johnson Rebuttal at 12:14.
[32] Lookup Rebuttal at 6:17-19.
[33] Hoyt Direct at 40-42.
[34] See, for example, discussion in the context of reducing carbon emissions: https://www.electricitymaps.com/technology/google-data-centers.
[35] Lawrence Berkeley National Laboratory & Brattle Group (2025). "Electricity Rate Designs for Large Loads: Evolving Practices and Opportunities." https://eta-publications.lbl.gov/sites/default/files/2025-01/electricity_rate_designs_for_large_loads_evolving_practices_and_opportunities_final.pdf.

interconnection, to all other consumers paying PPL transmission rates. Furthermore, due to the unique characteristics of AI data center load, the customer may experience unintentional load drops during peak periods, which may affect the appropriate assignment of cost responsibility despite the lack of intentional behavior on the AI data center's part.

Besides demand uncertainty, there are also reasons to be concerned that the transmission revenue requirement will increase more than PPL might suggest. Transmission infrastructure costs—and therefore transmission revenue requirements—are at risk of rising across transmission owners due to the significant increase in demand for transmission equipment driven by new large load interconnections, particularly data centers. Consistent with basic supply and demand principles, sharply rising demand combined with constrained supply has increased costs. These constraints persist due to ongoing supply chain challenges and the long lead times required to expand manufacturing capacity for critical transmission equipment. Morningstar DBRS has highlighted this risk, noting that "[c]apital plans anchored in historical unit costs may increasingly underestimate future investment needs, raising the risk of regulatory friction as actual project costs diverge from legacy assumptions."[36]

Finally, there is also a clear mismatch between short customer investment horizons and long-lived transmission assets. PPL's analysis examines just one year while transmission costs apply over 40 years. Per-unit costs would be higher if the load exits the system after a period of time. This last risk is particularly consequential because, as discussed in my Direct Testimony, PJM's planning process is "forecast-driven." Higher expected load can "trigger or accelerate transmission upgrades through the Regional Transmission Expansion Plan ("RTEP") process," and once approved,

[36] MORNINGSTAR DBRS: https://dbrs.morningstar.com/research/473377.

those costs are "largely fixed once committed."[37] Transmission costs, therefore, grow regardless of whether the anticipated load ultimately appears or remains in service.

Taken together, the above confirms that the Company's claimed transmission benefit relies on broad illustrative and speculative assumptions, ***with material elements left dependent on project- and customer-specific facts that PPL has not substantiated***.

Q. CAN YOU PROVIDE AN EXAMPLE SHOWING HOW PPL'S ASSUMPTIONS MATERIALLY AFFECT THE RESULTS?

A. Yes. When the level of costs and the timing of load change, so does the apparent customer impact. For example, consider a scenario in which the hypothetical increase in annual revenue requirement is double PPL's hypothetical level (i.e., $23.6 million instead of $11.8 million), while the incremental load contribution is only 10 percent of the assumed 1-GW peak due to customer ramping and cost-avoidance strategies (i.e., 100 MW instead of 1,000 GW, altering the presumed network service to 7,559.6 instead of 8,459.6). Under these conditions, the resulting average rate is $108,563.19 per MW-year—an increase relative to the status quo.[38]

Q. DO YOU BELIEVE THE TRANSMISSION BENEFITS DESCRIBED BY THE COMPANY ARE CERTAIN, AS SUGGESTED BY MR. LOOKUP AND MS. JOHNSON?

A. Unequivocally, no. The simple example I provide above is an illustration of the lack of certainty. I also find the language used by both Mr. Lookup and Ms. Johnson to be highly misleading. To suggest extreme likelihood conveys a degree of confidence

[37] Hoyt Direct at 28:7-12.

[38] This analysis adopts the same assumptions as described in Ms. Johnson's Rebuttal aside from the change in peak load and change in revenue requirement. Following the same method quoted above: PPL Electric's Network Service Rate at the time of the Company's analysis had a starting point of $797,094,549 revenue requirement divided by a single coincident peak of 7,459.6 MW, equaling a rate of $106,855/MW/year. By adding the $23,599,710 million/year incremental revenue requirement and 1 GW of load operating at partial capacity, the total is $820,694,259, divided by 7,559.6 MW, which equals a rate $108,563.19 per MW-year.

usually only attributed to conclusions supported by direct, incontrovertible evidence. Here, the claims rest entirely on a hypothetical scenario involving customers unlike any previously served by PPL, both in scale and in risk profile. Additionally, if the benefit was as incontrovertible as suggested, other utilities (e.g., PECO) would not feel the need to enter into Transmission Service Agreements with new large loads ***assuring contributions toward the transmission revenue requirement***.

Q. WHAT ACTION CAN BE TAKEN, GIVEN THE ABOVE CONSIDERATIONS?

A. As discussed further below, a range of terms and conditions can be incorporated into a large load tariff to mitigate these risks and ensure neutral outcomes for existing customers. I address further below the Company's proposed minimum load guarantee and standby charges below as they relate to transmission impacts.

D. Load Forecasts

Q. HOW DOES PPL RESPOND TO YOUR CONCERN THAT THE COMPANY'S LOAD FORECASTS RESULT IN "UNNECESSARY CAPACITY PROCUREMENT AND TRANSMISSION INVESTMENT"?

A. In my Direct Testimony, I explain that the quality of load forecasts has a material impact on the quantity of investment in both transmission and capacity infrastructure, with "overstated or speculative" load forecasts causing inflated costs.[39] EI Witness Mr. Nelson makes similar arguments in his Direct Testimony.[40] In rebuttal, Mr. Lookup acknowledges my and Mr. Nelson's concern about overstatement risk. He also, however, claims an equal risk of underestimating load growth and states that, if load materializes without sufficient advance signals for new generation, "the price shock for

[39] *Id.* at 10-19.
[40] Nelson Direct at 39-45.

capacity will likely be similar to an overestimate."[41] Mr. Lookup does not directly address the corollary for overstated transmission costs.

Mr. Lookup also describes the Company's commitment to transparency: "The Company endeavors to be transparent with its load forecasts so that those responsible for ensuring resource adequacy have information in time to take appropriate action."[42] To this end, Mr. Lookup indicates that PPL "is willing to share [Electric Service Agreements] ESAs and load growth forecasts with its regulators with proper confidentiality protections in place."[43] This includes providing "load forecast information […] broken down by new load under an ESA, under an [Letter of Authorization] LOA, and load that has made inquiries."[44] Provision of this information is also required by law following adoption of the Load Forecast Accountability Act, which requires Pennsylvania EDCs to submit load forecast data and supporting assumptions to the Commission and subject those forecasts to Commission review and validation.[45]

Q. DOES PPL'S RESPONSE ADEQUATELY ADDRESS THE ISSUES WITH LOAD FORECASTS THAT YOU IDENTIFY?

A. No. Although understatement may pose challenges as Mr. Lookup supposes, the evidence presented in my Direct Testimony clearly indicates that overstatement is a known problem in the face of large load interconnection requests.[46] Further, this problem is particularly acute for PPL, as evidenced by the magnitude of load forecast reductions applied to PPL's load forecast by PJM as part of the 2026 load forecast

[41] Lookup Rebuttal at 22:15-20.
[42] *Id.* at 22:12-13.
[43] *Id.* at 23:11-12.
[44] *Id.* at 23:20-21.
[45] Originally proposed as House Bill 1924, subsequently incorporated into the state budget via HB 416, and enacted into statute as Act No. 45 of 2025. For additional information, see: https://kleinmanenergy.upenn.edu/commentary/blog/new-pennsylvania-law-aims-to-protect-ratepayers-from-speculative-data-center-demand/.
[46] Hoyt Direct at 24-29.

process. Mr. Lookup does not address this observation other than to indicate that "I do not know why PJM reduced PPL Electric's load forecasts or if it was advisable."[47]

Q. ARE THE PROPOSED IMPROVEMENTS TO INFORMATION SHARING SUFFICIENT TO ADDRESS YOUR CONCERNS?

A. In part. I appreciate the Company's commitment to transparency and willingness to share information, with sufficient protections in place. However, implementation details are relevant to a successful outcome. The items listed above represent only a first step, and confidentiality concerns will continue to be a barrier to stakeholder review without clear Commission direction. I continue to recommend that the Commission require PPL to provide "all information" used in deriving its load forecasts and provide stakeholders, including statutory advocates, with an opportunity to scrutinize and provide feedback. I also recommend that the Commission apply its authority beyond the minimum stipulations of the Load Forecast Accountability Act and require PPL to provide PJM the specific pieces of information I list in my Direct Testimony for each expected large load:

- All pertinent information about the stage of development;
- Project development status, including whether the project has executed relevant service agreements, demonstrated site control, met permitting milestones, or other objective indicators of readiness;
- Disclosure regarding duplicative interconnection requests, including information collected by PPL from customer applications identifying whether the customer has made other large load interconnection requests within or outside of PJM; the number of such duplicative sites; and the associated megawatts. Any inclusion of duplicative requests should be supported by a clear justification explaining why such loads are reasonably expected to materialize;

[47] Lookup Rebuttal at 23:6.

- Expected ramping schedules, including the anticipated in-service date, interim load levels, and full build-out timing, to avoid overstating near-term load impacts;

- Detailed information regarding customer commitments, including deposits, construction obligations, or other sureties, together with an explanation of how those commitments meaningfully reduce attrition risk; and

- Confirmation that customer non-disclosure agreements permit full information sharing with PJM, and that all relevant large load information has in fact been shared.

As noted in my Direct Testimony, the above list is not exhaustive. All of the above recommendations are consistent with the investigatory and oversight duties vested in the PUC following the Load Forecast Accountability Act, as well as the affirmative regulatory authority stemming from the law.

E. Reliability and Load Shed

Q. HOW DOES PPL RESPOND TO RELIABILITY CONCERNS RAISED IN YOUR DIRECT TESTIMONY?

A. In my Direct Testimony, I explain that rapid concentration of large loads can stress the transmission system and create localized reliability concerns (e.g., thermal overloads, voltage deficiencies, and higher contingency risk). I also state that either inadequate generation supply or insufficient transmission deliverability can reduce reliability, and that these issues can increase the risk of manual load shed in response to PJM-initiated brownouts or blackouts.[48]

In his Rebuttal Testimony, Mr. Lookup states that he does not believe a transmission system reliability problem exists because the Company evaluates each interconnection application to ensure safe and reliable interconnection.[49] He therefore

[48] Hoyt Direct at 44-50.
[49] Lookup Rebuttal at 19:21-22 and 20:1.

characterizes the primary concern as relating to whether there will be enough generation capacity to serve the new load. Although Mr. Lookup considers that generation capacity concerns may be valid, he does not view a distribution base rate case as the proper forum to address such issues, and he asserts the Company lacks authority to turn customers away based on generation capacity.[50]

Q. DOES MR. LOOKUP ADEQUATELY ADDRESS YOUR CONCERNS?

A. No. As discussed above, I disagree with Mr. Lookup's assertions regarding both the scope of the Company's input and the relevance of this proceeding to broader reliability risks. I also disagree with the implication that initial transmission evaluations provide durable assurance of system reliability. Rapidly changing load conditions, particularly at the scale contemplated here, undermine the assumption that aggregate load additions will not eventually create network risks. This risk may not be apparent when load additions are initially evaluated and approved in isolation.

Ultimately, Mr. Lookup's response does not address the underlying risk management point in my Direct Testimony: that the scale and timing of large load interconnections can create customer-facing reliability exposure if interconnection proceeds without a framework that accounts for deliverability and resource adequacy constraints. Consequently, I continue to recommend that the Commission condition whether PPL may interconnect or commence service to new large load customers on a positive Commission finding that the proposed load can be served reliably from both a transmission and resource adequacy perspective.

[50] *Id.* at 20:7-9.

Q. HOW DOES PPL RESPOND TO YOUR RECOMMENDATIONS FOR NEW INTERRUPTION / CURTAILMENT OBLIGATIONS APPLICABLE TO LARGE LOAD CUSTOMERS?

A. Mr. Lookup rejects a mandatory requirement that large load customers take interruptible service. In doing so, he cites "the Company's obligation to provide non-discriminatory service" and disagrees that the Company has the authority "to single out a type of customer based on their end use of the service and treat them differently."[51] Instead, he states PPL is willing to offer a voluntary interruptible option that would "allow the Company to curtail certain customers during times of system stress."[52]

Q. WHAT IS YOUR RESPONSE?

A. Large load customers are seeking and are expected to seek firm transmission service, necessitating the build-out of the bulk electric system and the addition of new generation supply, all of which takes years to complete in construction. However, if large loads are not prevented from interconnecting and using electricity until adequate generation and transmission capacity exists to meet their demand, their individual and collective interconnections to the grid can have reliability impacts. Emergency load-shedding is implemented by the EDC, not the transmission owner. That means the EDC controls the curtailment of end-use customers.

I disagree with Mr. Lookup's suggestion that targeted curtailment requirements are unreasonable. Differentiated service obligations based on load size, operational characteristics, and system risk are a routine and well-accepted feature of utility regulation and do not constitute undue discrimination. For example, interruptible distribution rates have long been a feature of natural gas service, with large loads expected to disconnect from the system to preserve service to residential customers,

[51] *Id.* at 21:17-18.
[52] *Id.* at 21:18-20.

small business customers, and emergency services and infrastructure. Large load electric customers, like large gas customers, impose materially different reliability risks than typical retail customers, particularly during system emergencies, due to their size, concentration, and load profiles. Treating such customers differently for purposes of emergency curtailment, which is implemented at the distribution level, reflects those objective differences and is directly related to legitimate reliability objectives.

Moreover, curtailment prioritization during emergency conditions is inherently non-uniform, as system operators must shed load in a manner that preserves overall system stability and minimizes harm to the broader customer base. Requiring large load customers to meet specific curtailment and operational readiness obligations is therefore a reasonable, risk-based condition of service. Such requirements would be applied uniformly to all customers meeting defined large load criteria and would be consistent with other differentiated service offerings approved by the Commission.

Q. DOES PPL'S PROPOSED VOLUNTARY CURTAILMENT OPTION ADDRESS YOUR RECOMMENDATIONS REGARDING LOAD SHED?

A. No. PPL's proposal does not resolve the concern raised in my Direct Testimony because the Company does not establish an enforceable approach to prioritize curtailment of large loads ahead of other customers during manual load-shed events. A voluntary offering is wholly insufficient given the significant reliability risk imposed by these customers. I continue to recommend, to preserve service reliability for all other consumers, enforceable curtailment or interruption obligations as a condition of interconnection, prioritization of large load curtailment prior to broader firm load shed, physical and operational readiness requirements that would allow targeted curtailment, and alignment of tariff provisions with emergency procedures.

Q. HAVE RECENT EVENTS ILLUSTRATED THE IMPORTANCE OF THESE PROVISIONS?

A. Yes. During Winter Storm Fern, PJM reached out to data centers on its system as a potential source of emergency load reduction.[53] The fact that PJM sought such reductions underscores the importance of ensuring that large loads, at a minimum, establish the operational readiness necessary to support targeted curtailment during system emergencies. Failure to require these measures, including separation of critical loads, appropriate telemetry and communications capabilities, and connection to isolated feeders, exposes the broader grid to increased reliability risk.

F. Large Load Tariff

Q. HAS THE COMPANY REVIEWED THE COMMISSION'S MODEL TARIFF AND LARGE LOAD PROCEEDING?

A. Yes, Mr. Lookup states that he has "reviewed and considered it in preparing the Company's comments submitted in that docket." He also states that his rebuttal "will address many of the topics raised in the model tariff now that the Company has the benefit of having reviewed it."

Q. HOW DOES THE COMPANY RESPOND TO INTERVENOR RECOMMENDATIONS REGARDING THE CREATION OF A SEPARATE LARGE LOAD RATE CLASS?

A. Despite disputing the need for a separate rate class, Mr. Lookup describes the Company's willingness ("not opposed") to create a separate tariff/class structure for

[53] Howland, E. (Jan. 30, 2026). "PJM prepares to call on data center, large load backup generation to avoid blackouts." *Utility Dive*. https://www.utilitydive.com/news/pjm-interconnection-data-center-large-load-backup-generation/810950/.

large load customers, referred to as LP-6, and incorporates into the proposal revised customer commitments.[54]

Q. WHAT CONCERNS DO YOU HAVE REGARDING THE MANNER BY WHICH PPL PROPOSES THE LP-6 RATE CLASS?

A. I have several concerns. First, a base rate case with strict procedural schedules is not well suited to support the development of a novel, forward-looking rate tariff intended to govern unprecedented levels of projected large load growth. The existence of these service requirements raises complex and evolving questions related to transmission and capacity planning, load forecasting uncertainty, stranded asset exposure, and the interaction between state and federal jurisdiction. These issues are better addressed in a dedicated proceeding, as the Commission has already recognized through its establishment of Docket No. M-2025-3054271.

Second, even if the Commission considers that a base rate case could serve as an appropriate forum, PPL's LP-6 proposal was not presented in its initial filing. Instead, it was introduced for the first time in rebuttal. Introducing a new rate class at this late stage constrains the ability of parties to conduct appropriate discovery, meaningfully evaluate the proposal, and develop responsive evidence. This procedural consideration is particularly problematic given that LP-6 is not a minor refinement of an existing rate, but a new class intended to address a policy-driven category of customers with distinct system impacts.

Third, the LP-6 proposal lacks many of the critical details necessary for informed Commission review. As presented, the proposal does not address the operational conditions of service, requirements related to ramping and contract initiation, gating criteria affecting service provision, detail regarding financial security

[54] Lookup Rebuttal at 29:3-8.

and collateral requirements, termination provisions, and more. Without these details, stakeholders are left to evaluate the proposal largely on the basis of conceptual assertions rather than concrete tariff language and supporting analysis.

Finally, PPL's rebuttal testimony frames LP-6 primarily as a mechanism to allocate a portion of universal service costs to large load customers. That narrow framing understates the broader policy implications of creating a new rate class for data centers and other large loads. Once established, LP-6 would serve as the basis for how these customers are treated across multiple dimensions of electricity service, including rate design and cost allocation in future base rate proceedings, interconnection and line-extension standards, and financial security and default remedies.

Q. HOW DOES A SEPARATE PROCEEDING BETTER ADDRESS THESE ISSUES?

A. A separate proceeding would allow the Commission to fully consider large load and data center impacts with appropriate notice, stakeholder participation, and evidentiary development. Such a forum would support evaluation of alternative approaches, clarification of jurisdictional boundaries, and development of consistent principles applicable beyond a single utility or case. The Commission's existing proceeding under Docket No. M-2025-3054271 serves as a suitable forum for such considerations.

Q. IF THE COMMISSION ADDRESSES A LARGE LOAD TARIFF IN THIS PROCEEDING, WHAT DO YOU RECOMMEND?

A. I continue to recommend that the Commission decline to resolve statewide large load policy issues solely through this base rate case or through a tariff proposal introduced in rebuttal. However, should the Commission wish to resolve PPL's large load tariff in this proceeding, I recommend that it require PPL to conform LP-6 to address all major

sections on the model tariff. I also recommend that the Commission adopt a series of specific policies for each of the model tariff sections, addressed below.

Q. HOW DOES PPL'S REVISED LARGE LOAD FRAMEWORK (LP-6) COMPARE WITH THE COMMISSION'S MODEL TARIFF, AND WHAT GAPS REMAIN?

A. Building on a similar table in my Direct Testimony, Table 1 summarizes and compares the Commission's proposed model tariff, PPL's initially proposed LP-5 tariff, PPL's initially proposed large load ESA terms, PPL's newly proposed LP-6 tariff, the OCA's previously provided comments regarding the model tariff, and my own recommendations for this proceeding. As shown in this table, the Commission's model tariff is built around MW-based eligibility (50 MW individual / 100 MW aggregate) and includes defined customer protection terms, particularly on contract duration and exit provisions, minimum billing demand, cost responsibility/CIAC and collateral, and study/curtailment provisions.[55] By contrast, PPL's existing framework for large loads starts from a voltage screen and relies on ESA terms to implement minimum load guarantees, credit support, and termination provisions.[56] PPL's proposed LP-6 moves closer to the model tariff by adopting a 100-MW threshold and adding a longer minimum term and minimum load construct. However, as shown in Table 1, several model tariff protections remain either unspecified or unaddressed in the initial LP-6 tariff language.

[55] PUC Model Tariff, pp. 8032, 8040-8043.
[56] ESA, pp. 1-3, 8, 14.

Table 1. Comparison of Key Characteristics of PA PUC's Model Tariff, PPL's Proposed LP-5 Tariff, and PPL's Current Large Load ESA

	PUC Model Tariff[1]	PPL LP-5 Tariff[2]	PPL Large load ESA[3]	PPL LP-6 Tariff[4]	OCA Comments	Hoyt Recommendation
Eligibility	Customers at or over 50 MW individually or 100 MW in aggregate (p. 8040)	Based on service voltage >69 kV, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage	Based on service voltage >69 kV (p. 1)	Customers with peak demands of 100 MW and above based on service voltage >69 kV,[5] with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage	Customers with peak demands of 25 MW. (p. 10) Peak demand threshold includes aggregated facilities (p. 12)	Peak demand in excess of 20 MW individually or 50 MW in aggregate based on service voltage >69 kV, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage.
Service Term and Load Ramping	5-year initial term, 3-year notice for termination or contract capacity modification (p. 8041) Load-ramped period of no more than five years Contract begins after load ramp	1-year service minimum for tariff in general, 5-year service minimum for line/service extensions, no termination or modification requirements	5-year initial term, 30 days' notice for termination after initial term (p. 2)	10-year minimum term	No less than 10 years following the load ramp period. If EDC signs contract with large loads for <20 years, the large load should be required to provide explanation of how this won't result in stranded costs (p. 21) 4-year load ramping schedule with contract term that is separate and begins after (pp. 31-32)	No less than 10 years following completion of load ramping, with load ramp schedules capped at 4-5 years. Contract obligations commence only after the ramp is complete.
Minimum Monthly Charges	Minimum billing demand: greater of 80% of contract capacity or 80% of the highest previously established monthly billing demand from the past 11 months (p. 8041)	Customer pays applicable rates based on greater of actual peak demand values or 80% of load ramp scheduled load until revenue guarantee is satisfied	Transmission service charge for the greater of the actual amount supplied during the month or the Minimum Contract Capacity (Schedule A of ESA) (p. 2)	Minimum load guarantee of 80% for first 5 years and 50% for next 5 years of initial term	Minimum demand charge of 90% of the customer's size (p. 31)	Minimum demand of at least 90% of contracted capacity for full contract term.

	PUC Model Tariff[1]	PPL LP-5 Tariff[2]	PPL Large load ESA[3]	PPL LP-6 Tariff[4]	OCA Comments	Hoyt Recommendation
Cost Responsibility	In accordance with CIAC: Fee for Interconnection Facilities plus Network Improvement Costs based on share of benefits received from Network Improvements (pp. 8032, 8041)	All costs associated with line and service extensions except when PPL determines the upgrades provide reliability/other benefits to the whole system; PPL has an existing CIAC calculation process	All costs associated with a separate Construction Agreement. Associated Rate Base expenses are estimated and subsequently adjusted in Schedule A of the ESA (pp. 2-3)	Not specified. Likely determined in part by ESA PPL will credit the minimum load guarantee payments to transmission rate base, which will lower the amount of rate base. PPL St. 16-R at 13.	CIAC requirements that ensure that Large Load Customers pay 100% of the costs of their Direct Interconnection Facilities (T+D investments that don't materially benefit other customers) (p. 14) Large load customers, through some combination of minimum demand charges and exit fees which are utilized as credits against the utility's transmission rate base balance, should incur cost responsibility for the addition to transmission network upgrades necessary to interconnect that customer (i.e., the "but-for" costs) (pp. 16-17) Voluntary CIAC for the "but-for" costs of the transmission network upgrades may be used for the purpose of expediting the interconnection of the customer, notwithstanding conformance with all reliability standards (p. 19)	Assign 100% of direct and "but-for" network upgrade costs to large load customers to be recovered through CIAC, minimum demand charges, exit fees, or a combination thereof. Where minimum demand charges and/or existing fees are applicable, PPL will credit the payments against the utility's transmission rate base balance for the benefit of other customers. Voluntary CIAC may be appropriate as an option tied to expedited interconnection, but cost responsibility must remain with the large load customer.
Financial Security	Requires collateral tied to the Interconnection Facility and Network Improvement Costs (p. 8041)	Requires security equal to the amount of line extension that was not directly charged to the customer. PPL can draw upon security in the event of default	Requires credit support (ESA Schedule B) that meets obligations of the ESA and Tariff (p. 3)	Not specified. Likely determined in part by ESA	Financial security (collateral requirements) should be sufficient to cover cost of any Large Load's share of network upgrades for which the Large Load is the majority beneficiary (as provided in the PUC Model Tariff) (p. 13)	Require collateral sufficient to cover large load's entire cost responsibility. Security should scale with ramp progress and remain in place until investment risk is retired.
Exit Procedure/Fee	42 months' prior notice required to reduce capacity by 20% in the first 5 years without payment. Subject to the exit fee, capacity reduction can be greater than 20% after the first 5 years. Exit fee is the greater of the remaining facilities and network cost obligations or the remaining minimum capacity charge for remaining contract years (p. 8042)	None	In event of termination, customer will pay Termination Payment[6] in addition to any other costs still owed under the agreement (pp. 8, 14)	The remaining minimum load guarantee obligation of ESA term	5-year (60-month) notice provision for exit or early contract termination (p. 32)	Require a 5-year or greater notice for exit or material reduction. Exit fees equal to the greater of remaining minimum demand charges or unrecovered facility and network costs, with proceeds credited against transmission rate base.

	PUC Model Tariff[1]	PPL LP-5 Tariff[2]	PPL Large load ESA[3]	PPL LP-6 Tariff[4]	OCA Comments	Hoyt Recommendation
Interconnection Study Process	Imposes a 6-month time limit on interconnection studies from the date application is accepted (p. 8042)	None	None	Not specified	The interconnection study process should comply with all NERC guidelines (p. 19) Interconnection of a large load should be contingent on determination that there is sufficient resource adequacy (p. 27)	Interconnection contingent on a positive Commission finding that the proposed load can be served without degrading the reliability of service to existing customers (including transmission deliverability and resource adequacy).
Interruption/ Curtailment	PPL will provide interruptible service based on its existing interruptible tariffs. PPL reserves the right to evaluate the customer's ability to curtail. Penalty imposed based on interruptible tariff if customer fails to curtail when directed (pp. 8042-8,043)	None	None	Voluntary interruptible option that would reduce load guarantee to 60% (first 5 years) and 30% (next 5 years)	Support consideration of interruptible service. PUC needs to define the prescribed conditions under which a large load might be curtailed if an interruptible option is provided for large loads (p. 33) Interruption should be available an unlimited number of times in delivery year, and for an unlimited number of hours (p. 34) Large loads should be curtailed before residential loads in emergency situations (p. 2)	Require enforceable curtailment obligations during emergency load shedding. Large load customers subject to priority curtailment (i.e., before residential or small commercial customers), with no limit on the number or duration of curtailment events and penalties for non-compliance.
Miscellaneous	Requires an annual company hardship fund contribution by the large load customer (p. 8043)	None	Sets a maximum allowable harmonic voltage distortion level and holds customer responsible for corrective measures (p. 6)	LP-6 rate class responsible for $10 million towards the Universal Service Rider (USR). USR will be updated 3x/year instead of annually to spread costs to newly connected LP-6 customers	Electric service agreements (ESAs) should be filed with the PUC for review and approval before service is initiated (p. 5) Large loads should not be allowed to net meter using their onsite generation (p. 35)	Require Commission filing and approval of ESAs. Require explicit, non-bypassable universal service contributions.

[1] Pennsylvania Bulletin Volume 55, Number 47, pp. 8040-8043 (Model Tariff for Customers at or Over 50 MW Individually or 100 MW in the Aggregate).

[2] PPL Electric Exhibit GEO-1, pp. 97-99 (Rate Schedule LP-5).

[3] Agreement for Large Load Electric Service, Attachment 1 of Response to OCA XXIII-6.

[4] Lookup Rebuttal at 25-29.

[5] Lookup Errata at 29.

[6] Termination Payment defined on page 14 of redlined ESA provided in response to OCA XXIII-6 Attachment 1.

Q. PLEASE EXPLAIN YOUR RECOMMENDATIONS IN THE ABOVE TABLE BY ROW.

A. The following overview provides brief explanation of my recommendations to improve upon LP-6 and support a fit-for-purpose large load tariff.

- Eligibility: Size-based thresholds are necessary to capture customers whose system impacts materially differ from the legacy LP-5 customer base. I propose a threshold of greater than 20 MW in alignment with FERC definition (Docket No. RM26-4). 20 MW is also the smallest size threshold where additional LP-5 customers are anticipated as a result of large load additions, as shown in Table 1 of my Direct Testimony. Additionally, consistent with PPL's proposal, I propose that the LP-6 be available at service voltage greater than 69 kV, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage.

- Service Term and Load Ramping: Short service terms and limited termination notice materially increase stranded cost risk given the long-lived nature of transmission and distribution investments. A contract term that begins only after completion of load ramping, paired with long minimum service obligations, is necessary to align customer commitments with utility investment horizons. I recommend a ramping period of 4-5 years and for the contract term to begin following ramping, as initially proposed by the Commission in the model large load tariff proceeding.

- Minimum Monthly Charges: Minimum demand provisions must be sufficiently stringent to protect against under-utilization risk during and after ramp periods. Existing LP-5 and ESA provisions allow customers to manage or suppress peak contributions while leaving fixed system costs unrecovered. I recommend adopting a minimum billing demand of at least 90% of contracted capacity, with higher minimums during early service years. Minimum charges should persist throughout the contract term and be enforceable regardless of customer operational decisions.

- Cost Responsibility: Discretionary determinations of "system benefit" create a material risk of cost shifting and undermine cost causation principles. Transmission and distribution upgrades that are "but-for" a specific large load should not be socialized absent a demonstrated, Commission-verified benefit to existing customers. I recommend that the Tariff require large load customers to bear 100% of the costs of direct interconnection facilities and all "but-for" transmission network upgrades, through CIAC, minimum demand charges, exit fees, or a combination thereof. Voluntary CIAC may be appropriate as an option tied to expedited interconnection, but cost responsibility must remain with the large load customer. Where minimum demand charges and/or existing fees are applicable, PPL must commit to credit the payments against the utility's transmission rate base balance for the benefit of other customers.[57] PPL should also commit to file a report with the Commission and serve copies on the statutory advocates if and when this crediting to transmission rate base occurs.

- Financial Security: Financial security provisions must reflect the magnitude and duration of transmission investments driven by large load interconnections. I recommend requiring collateral sufficient to cover the large load's entire direct interconnection and network upgrade cost responsibility, consistent with the PUC Model Tariff. Security should scale with ramp progress and remain in place until investment risk is retired.

- Exit Procedure/Fee: Short notice periods are incompatible with multi-decade grid investments. I recommend that LP-6 require a minimum 5-year (60-month) notice for exit or material capacity reduction. Exit fees should equal the greater of remaining minimum demand charges or unrecovered facility and network costs, with proceeds credited against transmission rate base as proposed by the Company.

- Interconnection Study Process: Studies that focus solely on planning-criteria violations are insufficient to protect customers from broader system risks. I

[57] Lookup Rebuttal at 13.

recommend that interconnection be contingent on a positive Commission finding that the proposed load can be served without degrading the reliability of service to existing customers after accounting for both transmission deliverability and resource adequacy.

- Interruption/Curtailment: Large loads materially increase the probability and severity of emergency operating actions and should face differentiated service conditions. I recommend that, as a condition of interconnection, the Commission require enforceable interruptible or curtailable service for large loads. Further, large load customers should be subject to priority curtailment (i.e., before residential or small commercial customers), with no limit on the number or duration of curtailment events and penalties for non-compliance.

- Miscellaneous: I recommend Commission filing and approval of all ESAs prior to service initiation as a transparency measure. Additionally, I recommend that LP-6 ensure large load contributions to universal service or hardship programs are explicit, non-bypassable, and scalable with load size.

Q. BASED ON THE ABOVE ANALYSIS TABLE AND YOUR RECOMMENDATIONS, WHAT GAPS DO YOU SEE IN PPL'S PROPOSED LP-6 TARIFF?

A. PPL's proposed LP-6 tariff, while a step in the right direction, remains incomplete. Several omissions or limitations are especially acute. First, while the proposed 10-year minimum term better aligns with long-lived transmission and distribution investments, LP-6 does not clearly tie the commencement of the contract term to the completion of the load-ramping period. Absent this linkage, existing customers remain exposed if the customer fails to achieve projected load levels within the ramp period or materially underperforms thereafter.

Second, the proposed step-down in the minimum load guarantee from 80 percent in years one through five to 50 percent in years six through ten materially

weakens stranded-cost protection achieved through a longer contract term. This structure prioritizes customer optionality over system risk and undermines the cost-causation objectives that motivate the creation of a separate large-load rate class in the first place.

Third, LP-6 continues to rely on Electric Service Agreements, or ESAs, to define key elements of cost responsibility and financial security. This replicates a central deficiency of the existing LP-5 framework. Core provisions related to cost assignment, collateral requirements, and exit obligations should be embedded directly into a standardized tariff. Customer-specific provisions subject to explicit Commission review.

This list is not exhaustive, and additional deficiencies, such as the absence of enforceable curtailment obligation and differences in presumed cost responsibility, are also addressed elsewhere in my Surrebuttal Testimony.

Q. DOES PPL CONTEND THAT ITS LARGE-LOAD COST-ALLOCATION AND CUSTOMER-PROTECTION APPROACH IS ALREADY CONSISTENT WITH APPLICABLE LAW AND REGULATORY REQUIREMENTS?

A. Yes. Mr. Lookup states that PPL Electric "is following FERC precedent in socializing network upgrades that benefit other customers,"[58] and he argues that other parties' recommendations are "asking the PUC to exceed its jurisdictional authority and dictate the terms of transmission ratemaking."[59] With respect to the speculative nature of large load interconnections, Mr. Lookup asserts that the Company "proposed a minimum load guarantee that will cover the cost of socialized upgrades to address any risk that

[58] *Id.* at 10:8-9.
[59] *Id.* at 10:9-10.

load does not materialize as expected."[60] While Mr. Lookup acknowledges that the minimum load guarantee "may be technically" unable to cover the full revenue requirement, he argues that this outcome is acceptable because "once a new large load customer begins taking service it will continue to take service for decades," and therefore will "likely pay for those upgrades several times over."[61]

Q. DO YOU AGREE WITH MR. LOOKUP'S ABOVE CONTENTIONS, INCLUDING HIS ASSERTION THAT THE PROPOSED "MINIMUM LOAD GUARANTEES AND STANDBY CHARGES" ENSURE THAT NEW LARGE LOAD CUSTOMERS ARE "PAYING THEIR FAIR SHARE FOR THE TRANSMISSION SYSTEM"?[62]

A. No. First, I disagree with Mr. Lookups position regarding the limited scope of potential interventions to address risk. My positions on this matter are addressed above, and retail-level terms and conditions, as specified in the retail tariff, are appropriate given that the ESA is a retail-level agreement in part and therefore within the PUC's jurisdictional oversight in part. Second, the proposed 80 percent minimum load guarantee is tied to the assumed load ramp schedule rather than to the magnitude and timing of transmission investments that may be triggered or accelerated by the interconnection request. As discussed earlier in my testimony, transmission system upgrades can be required well in advance of full load materialization and may be sized to accommodate the customer's ultimate projected demand rather than its near-term realized load. In such cases, a slow-ramping or strategically managed load can impose significant transmission costs while contributing materially less to system peak than assumed.

[60] *Id.* at 12: 3-4.
[61] *Id.* at 14:7-8.
[62] *Id.* at 12:16-17.

Third, the minimum load guarantee only addresses the cost of the initial upgrade, and not the entire contribution of the incremental large load addition to the transmission revenue requirement, based on the assumption that new large load customers will be long lived. As discussed throughout my Direct and Surrebuttal Testimony, this assumption is speculative and inconsistent with the documented risks associated with large load interconnections, including delayed ramping, partial build-out, load-shifting strategies, and early exit. Customer protection mechanisms should be designed to withstand these risks rather than rely on optimistic assumptions about long-term customer behavior. For these reasons and others articulated elsewhere, I continue to recommend that minimum load guarantees, exit fees, and related protections be sized to cover the full "but-for" transmission cost exposure created by the interconnection, not merely the initial upgrade costs.

Q. DO YOU AGREE WITH THE PROPOSED STANDBY PROVISIONS THAT REDUCE CUSTOMER PAYMENT OBLIGATIONS IN EXCHANGE FOR VOLUNTARY INTERRUPTIBILITY?

A. No. I do not believe it is appropriate to reduce a large load customer's financial obligation for volunteering to mitigate reliability risks that the customer itself creates. Curtailment capability is a necessary reliability and risk management condition for large load service, not a discretionary option that should weaken cost-recovery protections. I further address considerations related to curtailment or interruption in the preceding section of my Surrebuttal.

Q. DOES PPL AGREE THAT MINIMUM LOAD GUARANTEE PAYMENTS SHOULD BE CREDITED IN A MANNER THAT BENEFITS OTHER CUSTOMERS?

A. Mr. Lookup clarifies that PPL proposes to "credit the minimum load guarantee payments to transmission rate base," and he states that "this has always been the Company's intent, and it is not opposed to further clarifying this in the Retail Tariff." I support making this clarification explicit in the tariff. Specifically, the tariff should clearly specify that minimum load guarantee payments credited to transmission rate base are applied regardless of whether the customer subsequently defaults or exits service. In addition, such credits should continue until the relevant transmission rate base associated with the customer's "but-for" upgrades has been fully offset.

Q. HOW DOES THE COMPANY RESPOND TO TRANSPARENCY CONCERNS

A. Mr. Lookup states that PPL "is not opposed to submitting ESAs for information,"[63]

Q. DO YOU BELIEVE SUBMISSION OF ESAS "FOR INFORMATION" IS SUFFICIENT?

A. No. I am advised by the OCA's attorneys that the ESA can be viewed technically as a three-party agreement—between the large load customer, the interconnecting EDC providing electric retail distribution service, and the transmission owner. However, in most cases, the interconnecting EDC and the transmission owner fall under the same corporate parentage, and thus the agreement is presented to the FERC as a bilateral agreement between the company and the large load. Given that the interconnecting EDC is a party to these agreements to the extent there is distribution-level interconnection and retail-level service, the ESA is PUC-jurisdictional.

[63] *Id.* at 17:18.

Additionally, while submission of ESAs for information improves transparency, it does not substitute for standardized tariff provisions that clearly establish cost responsibility, minimum demand, financial security, and exit protections. Core customer-protection requirements should be embedded directly in the tariff rather than left to customer-specific agreements. Additionally, I continue to recommend that the Commission retain a role in reviewing and approving requests to interconnect new large load customers.

Q. HOW DOES THE COMPANY ADDRESS CONCERNS REGARDING THE TERM OF THE ESA OR OTHER CONTRACTUAL ARRANGEMENTS?

A. Mr. Lookup acknowledges that "there is general concern that the length of the ESA is not long enough, and that the minimum term should be between 10 and 20 years" in order to limit stranded cost risk.[64] He further states that the Company is "not opposed to having a 10-year term for its large load ESAs."[65]

Q. DO YOU AGREE THAT A 10-YEAR ESA TERM, BY ITSELF, ADEQUATELY ADDRESSES STRANDED COST RISK?

A. No. While a longer minimum term is directionally helpful, term length alone is insufficient. Effective risk mitigation also requires minimum demand obligations, financial security, and exit provisions that align customer commitments with the long-lived nature of transmission investments. Without these complementary protections, stranded cost exposure to existing customers remains.

[64] *Id*. at 18:11-13.
[65] *Id.* at 19:3-4.

G. Other Issues

Q. HOW DOES THE COMPANY RESPOND TO YOUR CONCERNS REGARDING POTENTIAL CONFLICT OF INTEREST IN THE BLACKSTONE JOINT VENTURE?

A. In my Direct Testimony, I identify concerns about potential conflicts of interest with affiliates, especially as they relate to PPL Corporation's announced joint venture with Blackstone Infrastructure, as well as the downstream benefits that large load interconnection might provide to other PPL Corporation affiliates.[66] This concern was also shared by EI Witness Nelson.[67]

In response, PPL argues that the Company has "robust internal affiliate transaction protections" that already addresses the above concerns.[68] The Company further contends that any future relationship between PPL Electric and the Joint Venture would require Commission approval, at which time it would be appropriate to evaluate the necessity of additional conflict of interest protections.[69] Additionally, Ms. Johnson states that, "While I agree that the joint venture should not realize any special benefits from being an affiliate with PPL Electric, it is also true that the joint venture should not be treated at a disadvantage to other customers simply because it is an affiliate."[70]

[66] Hoyt Direct at 53-55.
[67] Nelson Direct at 47-50.
[68] Lookup Rebuttal at 28:1.
[69] Johnson Rebuttal at 33:13-16.
[70] *Id.* at 33:16-19.

Q. DOES THE COMPANY'S POSITION ALTER YOUR RECOMMENDATIONS REGARDING APPROPRIATE CONFLICT OF INTEREST PROTECTIONS?

A. No. I acknowledge the Company's reliance on existing affiliate protections and Commission review of future agreements; however, my concern is not limited to a direct contractual relationship between PPL Electric and the joint venture. Rather, it arises from the indirect incentive created when large load interconnections and associated transmission upgrades facilitate outcomes that benefit PPL Corporation affiliates. Even where PPL Electric complies with existing rules, it remains possible for large load customers' interconnection or service cost obligations to be reduced or offset based on asserted system benefits that advantage affiliated generation assets. The safeguard I recommend would operate consistently with existing affiliate protections by clarifying, at the tariff level, that such cost reductions are not appropriate where system benefits accrue primarily or exclusively to PPL Electric affiliates. For these reasons, I continue to recommend that the Commission require PPL Electric to incorporate the recommended safeguards into its large load tariff.

III. SUMMARY OF AND RESPONSE TO PPL'S REBUTTAL ADDRESSING RELIABILITY

Q. PLEASE SUMMARIZE THE TOPICS MS. HOWELL AND MR. LOOKUP ADDRESS IN RESPONDING TO YOUR DIRECT TESTIMONY.

A. Ms. Howell's Rebuttal Testimony responds to the portions of my Direct Testimony addressing the Company's vegetative management practices. Specifically, she discusses my evaluation of the relationship between vegetation management expenditures and reliability outcomes, vegetative management reporting, and the prioritization of vegetative management inspection and maintenance ("I&M") activities. She also addresses the OCA's proposed treatment of enhanced right-of-way ("ROW") activities.

Mr. Lookup's Rebuttal Testimony responds to my analysis of PPL's system-level reliability performance. His testimony focuses on my assessment of reliability trends relative to Commission-ordered standards and peer benchmarks, and he attributes recent performance outcomes to external factors such as storm frequency and severity.

Q. DO MS. HOWELL AND MR. LOOKUP AGREE THAT THERE IS A NEED FOR PPL TO CONTINUE IMPROVING RELIABILITY WITHIN ITS SERVICE TERRITORY?

A. Yes. Both witnesses expressly acknowledge the need for continued improvement in reliability performance. Mr. Lookup states that PPL "acknowledges that there is room to improve its reliability performance" which he ties to the requested rate relief.[71] Likewise, Ms. Howell justifies requested vegetative management activity as intended to "improve reliability."[72] Their testimony aligns with the purpose of my Direct

[71] *Id.* at 37:15.
[72] Howell Rebuttal at 3:6.

Testimony, which evaluates reliability performance relative to past and potential investments.

Q. DOES MS. HOWELL ACCEPT ANY OF THE RECOMMENDATIONS OR ANALYTICAL FINDINGS FROM YOUR DIRECT TESTIMONY?

A. Yes. Ms. Howell accepts (or does not oppose) several of my recommendations and analytical findings. She states that she "does not disagree" with my recommendation for the additional reporting related to the enhanced ROW program as a condition of its acceptance.[73] She also agrees with my recommendation that PPL continue to plan and execute I&M work based on system risk and need if the Commission approves the requested adoption of a five-year I&M cycle period.[74] In addition, Ms. Howell acknowledges that my findings regarding the relationship of same-year and prior-year vegetative management O&M spending with reliability outcomes are consistent with Company expectations.[75]

Ms. Howell states that she does not agree with my analytical findings regarding the observed relationships between vegetative management capital expenditure and various reliability outcomes, holding that any such relationship cannot be established due to the nature of those expenditures.[76] However, my Direct Testimony does not rely on past vegetative management capital expenditures to draw prospective conclusions regarding proposed investments. Rather, as stated in my Direct Testimony, "interpretation of [the vegetative management] capital spending results is limited due to the small available sample size."[77] Accordingly, I do not interpret Ms. Howell's

[73] Howell Rebuttal at 5:11-16; reference to Hoyt Direct at 63:23-27.
[74] Howell Rebuttal at 10:17-21; reference to Hoyt Direct at 63:14-18.
[75] Howell Rebuttal at 11:14-20.
[76] *Id.* at 6:9-16.
[77] Hoyt Direct at 85:1-2.

testimony on this issue as reflecting a substantive disagreement with my analysis, but rather reinforcing the limitations I already identified.

Q. HOW DOES MS. HOWELL ADDRESS THE OCA'S RECOMMENDATIONS TO DISALLOW CAPITALIZATION OF THE INITIAL TREE TRIMMING EXPENSE RELATED TO THE PROPOSED EXPANSION OF ROW?

A. Ms. Howell disagrees with the OCA's position, as was also adopted by I&E Witness Walker.[78] As basis for this disagreement, Ms. Howell reiterates previously provided reasoning for the enhanced ROW program. She additionally comments that the cost of vegetation management "can be" more than five times higher than other unspecified vegetation management activities, and compares the proposed activity to tree trimming required for greenfield construction.[79]

Q. DO MS. HOWELL'S COMMENTS ALTER YOUR OPINION OF THE APPROPRIATE TREATMENT OF INITIAL TREE TRIMMING EXPENSE?

A. No. The OCA's initial position, as also addressed in the testimony of OCA Witness Morgan, was provided on the basis of FERC accounting rules. Ms. Howell does not address the underlying accounting inconsistency in her rebuttal. These positions are instead advanced by PPL Witness Sharon Leskowsky in related Rebuttal.[80] Mr. Morgan addresses the arguments put forth by Witness Leskowsky in Surrebuttal. I continue to recommend the initially proposed treatment addressed in Mr. Morgan's Direct Testimony.

[78] Walker Rebuttal at 29.
[79] Howell Rebuttal at 4:17-21.
[80] Leskowsky Rebuttal at 11-13.

Q. HOW DOES MR. LOOKUP CHARACTERIZE YOUR RELIABILITY PERFORMANCE ANALYSIS?

A. Mr. Lookup disagrees with my empirical observation that the Company is not currently meeting most Commission-ordered reliability targets and that its reliability performance has worsened in recent years. He advances three "general points" in response. First, he asserts that PPL "generally performs well compared to peers" as reflected in various benchmarking surveys, stating that despite "year-to-year variance," the Company "generally outperforms each peer."[81]

Second, Mr. Lookup reiterates arguments from his Direct Testimony that increases in the frequency and severity of storms impacting PPL's territory, coupled with certain "major event" reporting mechanics, make it increasingly difficult for PPL to satisfy reliability criteria.

Finally, he argues that "each of the Pennsylvania peers" addressed in my analysis "has sought and obtained at least one base rate increase since 2015."[82] This point is intended to demonstrate that the Company "manages the reliability of its system well."[83]

Q. ARE THE POINTS PROVIDED IN MR. LOOKUP'S TESTIMONY RELEVANT TO THE UNDERLYING CLAIM?

A. No. Mr. Lookup addresses conclusions I do not make or otherwise fails to engage with my core empirical observations by raising non-related points. Mr. Lookup frames his rebuttal around the statement in my Direct Testimony that PPL "is not currently meeting most of the Commission-ordered targets for reliability, and its reliability scores for major metrics have trended upwards (i.e., worsened) in recent years, including in

[81] Lookup Rebuttal at 32:10-22.
[82] *Id.* at 33:19-20.
[83] *Id.* at 34:3-4.

comparison to peer Pennsylvania utilities in 2024."[84] This statement notably does *not* assert that PPL underperforms its peers outside of the year 2024. My testimony expressly notes that for "most years of the sample set, PPL's SAIFI, SAID, and CAIDI scores vary in a manner consistent with equivalent peer values in Pennsylvania."[85]

Mr. Lookup also characterizes my exclusion of 2024 data in certain analyses as an attempt to "justify" my interpretation.[86] In fact, excluding 2024 would tend to make reliability trends appear more favorable, not less. The persistence of adverse trends even when the most severe year is excluded is precisely what makes those trends relevant. Mr. Lookup does not address the empirical basis of my finding, instead intending to dispute it without directly engaging with the data on which those findings are based.

Finally, Mr. Lookup's reliance on the absence of a base rate case since 2015 is not probative of reliability performance. The decision to pursue a rate case rests with the Company, and does not, in itself, demonstrate whether Commission-ordered reliability standards have been met. If the Company determines that additional resources are necessary to meet its reliability obligations, it has the ability to seek such relief. Moreover, this argument overlooks the fact that the Company has pursued reliability-related funding through non-base-rate mechanisms (e.g., Storm Damage Expense Rider).

[84] Hoyt Direct at 62:8-1.
[85] *Id.* at 72:13-15.
[86] Lookup Rebuttal at 33:9.

Q. ARE YOU CONVINCED BY MR. LOOKUP'S POSITION THAT MEETING COMMISSION RELIABILITY STANDARDS IS MORE CHALLENGING TODAY THAN IN THE PAST?

A. Mr. Lookup contends that the Company's ability to meet Commission-approved reliability targets has become more difficult due to changes in storm severity and the "near impossibility of excluding storms as major events under the benchmarks," both of which have "made the Company's ability to achieve its PUC targets increasingly challenging."[87] Regardless of whether these conditions have changed, the Company remains obligated to meet the Commission's approved standards. Those standards are intended to be satisfied under a range of operating conditions and are not contingent on favorable classification of events. Moreover, Mr. Lookup does not demonstrate that the standards themselves are unreasonable or unattainable. To the extent changing conditions increase reliability risks, that underscores the importance of effective planning, investment, and execution in areas within the Company's control. If the Company believes the existing standards are no longer appropriate, the proper course is to seek their modification through the Commission.

Q. DOES THE EVIDENCE MR. LOOKUP PROVIDES REGARDING PPL'S PERFORMANCE RELATIVE TO PEERS ALTER YOUR ANALYSES OR CONCLUSIONS?

A. No. Evidence regarding PPL's relative performance compared to peer utilities does not alter my analysis because peer benchmarking, on its own, does not determine whether the Company has met Commission-ordered reliability targets or whether its performance has improved or deteriorated over time. My analysis is focused on trends in publicly available reliability metrics and their relationship to Commission standards

[87] *Id.* at 35:4-6.

and Company investment decisions. Even if PPL performs similarly to or better than peer utilities, that fact would not rebut evidence that reliability targets are not being met or that performance has worsened in recent years.

Q. IS MR. LOOKUP'S RESPONSE TO YOUR COMMENT REGARDING THE AVAILABILITY OF INFORMATION ACCURATE?

A. No. Mr. Lookup responds to the statement in my Direct Testimony that the Company "did not provide sufficient information for me to evaluate performance consistency over time" by noting that the data he cites in rebuttal is publicly available.[88] However, that statement refers specifically to the absence of Company-provided, weather-adjusted internal reliability metrics, not the availability of high-level public reports. As discussed on pages 66-68 of my Direct Testimony, "the Company did not provide weather-adjusted reliability metrics in its filing" and, as a result, I was "only able to compare the Company's performance" to a limited set of available targets.[89]

Q. WHAT IS MR. LOOKUP'S POSITION REGARDING YOUR ACCOUNTABILITY AND ENHANCED REPORTING RECOMMENDATIONS?

A. Mr. Lookup generally opposes the additional accountability and reporting requirements I recommend.[90] He contends that my recommendations resemble a form of performance-based regulation, raise legal issues, and would rely on hindsight review that attempts to evaluate the prudency of localized investments using systemwide metrics. He further argues that the additional reporting I recommend would impose additional labor and/or IT costs, and that I did not demonstrate that the incremental benefits would exceed those costs.

[88] Hoyt Direct at 75:13-14.
[89] *Id.* at 67:9-11.
[90] Lookup Rebuttal at 38:4-22 and 39:1-4.

Q. DOES MR. LOOKUP'S RESPONSE ALTER YOUR RECOMMENDATIONS REGARDING ACCOUNTABILITY AND ENHANCED REPORTING?

A. No. As an initial matter, my recommendations are distinct from performance-based ratemaking, which I do not address. The Commission's traditional base rate review is grounded by its obligation under 66 Pa.C.S. § 1501, including ensuring that public utilities provide safe and adequate service. Reliability of service is an appropriate and necessary subject of inquiry in a base rate proceeding by this standard.

Prudency review evaluates whether a utility's decisions and expenditures were reasonable based on the information available at the time they were made. In contrast, performance-based ratemaking links revenues or cost recovery directly to measured performance results, often through predefined metrics, incentives, or penalties applied after the fact. My recommendations do not establish performance targets, impose incentives or penalties, or condition cost recovery on the attainment of specific reliability outcomes. Rather, they seek to improve the transparency and completeness of the information available to the Commission so that it can apply the existing prudence standard to assess PPL's fulfillment of its statutory service obligations.

To the extent cost-benefit considerations are relevant to the evaluation of these recommendations, I would welcome the Company to provide reasonable estimates of the costs associated with producing the requested information. Ultimately, determinations regarding the appropriate level of accountability and reporting rest with the Commission, not the Company, and require access to the best available information.

Q. HOW DOES MR. LOOKUP ADDRESS OTHER ANALYTICAL FINDINGS FROM YOUR DIRECT TESTIMONY?

A. Mr. Lookup generally disagrees with my remaining analytical findings and states that my analysis should not be relied upon for evaluating the relationship between the Company's capital investments and system-level reliability outcomes. In doing so, he focuses on methodological concerns, including the use of system-wide reliability metrics to assess localized or category-specific investments, the timing of reliability impacts, and the influence of external factors such as storm activity. He also raises concerns regarding the comparability of different reliability metrics and the consistency of time periods used in the analysis. Based on these considerations, Mr. Lookup concludes that my analysis does not provide a reliable basis for drawing conclusions regarding investment effectiveness.[91]

Q. DO YOU AGREE WITH MR. LOOKUP'S CHARACTERIZATION OF YOUR ANALYSIS?

A. No. Mr. Lookup first argues that investments affecting specific portions of the system should not be evaluated using system-wide reliability metrics. However, the purpose of my analysis is to assess the combined impact of categories of investment on overall system performance, not to evaluate the merits of individual projects. Limiting evaluation only to narrowly defined, project-specific outcomes would overlook whether aggregated investment strategies are effectively addressing broader system-level reliability challenges. It is appropriate for the Commission to assess reliability on a holistic basis as PPL's reliability obligations encompass the overall quality and consistency of service provided to customers across the service territory.

[91] *Id.* at 40-42.

Second, Mr. Lookup asserts that my analysis ignores relevant variables, which mischaracterizes my work, as the analysis does not purport to establish deterministic or project-specific causation and expressly acknowledges confounding factors and analytical limitations.

Third, Mr. Lookup critiques the use of differing data levels and time lags, despite the fact that all correlations, including same-year and lagged relationships, are transparently presented in tabular form in my testimony.[92] Evaluating lagged relationships is a deliberate and appropriate method for exploring potential delayed impacts of investments, rather than a methodological flaw, and is undertaken subject to the stated constraints of the analysis. Likewise, comparison of different investments across multiple reliability metrics allows for a more comprehensive assessment of how various categories of spending may relate to different dimensions of reliability performance.

Mr. Lookup's arguments, as a whole, seem to suggest that reliability cannot be meaningfully evaluated using available system-level expenditure and reliability data. I strongly disagree. Evaluating observed relationships, trends, and limitations in reliability performance is both necessary and appropriate for informing Commission oversight. Absent such analysis, the Commission would lack a reasonable basis to assess whether aggregate investment strategies are aligned with stated reliability objectives and whether proposed expenditures are likely to produce system-wide benefits for customers.

[92] Hoyt Direct at 90.

IV. SUMMARY OF AND RESPONSE TO PPL'S REBUTTAL ADDRESSING THE PROPOSED EV PROGRAM

Q. PLEASE SUMMARIZE MR. CONRAD'S RESPONSE TO PARTIES' DIRECT TESTIMONY REGARDING PPL'S PROPOSED EV PROGRAM.

A. Mr. Conrad consolidates parties' critiques, comments, and recommendations regarding PPL's proposed EV program into five buckets: alignment of time periods; evaluation, metrics and reporting; targeting and cost discipline; customer communication and implementation materials; and program duration and review.[93] Mr. Conrad also corrects errors from his Direct Testimony, and responds to recommendations by EI Witness Nelson and Walmart Witness Lyon to develop new or substantially altered EV programs. My recommendations regarding EI Witness Nelson's proposed EV program are addressed in my Rebuttal Testimony (OCA 5R) and I do not intend to comment on that proposal in my Surrebuttal Testimony.

Q. WHAT CONCLUSIONS DOES MR. CONRAD MAKE REGARDING PARTIES' COMMENTS?

A. Mr. Conrad states "the other parties' testimony generally reflects support for the concept of encouraging off peak charging through a limited, opt-in program, with suggested refinements."[94]

Q. DO YOU AGREE WITH THIS CHARACTERIZATION OF PARTIES' COMMENTS?

A. Yes, I view the above statement as generally accurate. However, agreement on the general concept of a program should not be interpreted as a recommendation for its approval. As discussed in my Direct Testimony, I do not recommend that the

[93] Conrad Rebuttal at 4:19-21 and 5:1-12. Parties addressed include SEF Witness Costlow, EI Witness Nelson, Walmart Witness Lyon, and OCA Witness Hoyt.
[94] Conrad Rebuttal at 4:17-19.

Commission approve the proposed EV program without the proposed changes and clarifications I list on pages 100-102 of my Direct Testimony.

Q. DOES MR. CONRAD ADDRESS PARTIES' RECOMMENDATIONS REGARDING THE ALIGNMENT OF THE PROPOSED EV PROGRAM AND DEFAULT SERVICE TOU PERIODS?

A. No. SEF Witness Costlow,[95] EI Witness Nelson,[96] and I all recommended that PPL synchronize the peak and off-peak definitions used for the Proposed EV Program with the existing Default Service TOU period for clarity, protection against unintended supply cost consequences, and avoidance of customer confusion, among other reasons. In response, Mr. Conrad states that PPL "agrees that time-period definitions should be clear and administrable and should minimize customer confusion."[97] Mr. Conrad goes on, however, to disagree with alignment by arguing that the program is strictly "distributed-focused."[98] He also states that expanding the on-peak definition "to mirror the generation TOU on-peak period (particularly in the six shoulder months) would require customers to avoid or shift additional charging during months with off-peak EV charging provides little or no distribution system value."[99] In place of an altered definition, Mr. Conrad proposes to "refine time periods in future iterations" of the program.[100]

Q. DOES THE COMPANY'S RESPONSE SATISFY YOUR CONCERNS REGARDING THE TOU PERIOD?

A. No. Mr. Conrad does not substantively engage with the core concerns raised by multiple witnesses. While he acknowledges the general importance of clarity and

[95] Costlow Direct at 25-26.
[96] Nelson Direct at 57-61.
[97] Conrad Rebuttal at 8:4-5.
[98] *Id.* at 8:9.
[99] *Id.* at 8:12-15.
[100] *Id.* at 9:1.

minimizing customer confusion, he does not explain why those principles should not be met through alignment with the existing Default Service TOU periods during non-shoulder months, as I originally recommended. Labeling the program as "distribution-focused" does not resolve concerns regarding unintended supply cost impacts or customer misunderstanding. Further, the proposal to "refine time periods in future iterations" effectively defers resolution of a known design flaw, leaving customers exposed in the interim. I continue to recommend that the EV Program's on-peak period definition include the entirety of the Generation TOU Rate on-peak period. My proposed approach does not preclude future adjustment based on further data obtained through the program, does not impose additional costs during shoulder months (i.e., I only include non-shoulder months), and continues to include times relevant to distribution costs (i.e., I expand, rather than shift, the on-peak period). As a result, it addresses the parties' reasons for synchronization without unduly affecting the Program.

Q. PLEASE SUMMARIZE MR. CONRAD'S RESPONSE TO YOUR EVALUATION, METRICS, AND REPORTING RECOMMENDATIONS.

A. Mr. Conrad states that PPL "agrees that the Proposed EV Program should be evaluated" and that some period reporting and data collection is appropriate.[101] However, PPL "disagrees that the Commission should require the Company to develop a comprehensive evaluation plan that establishes fixed, quantitative targets and milestones as a condition of program approval."[102]

[101] *Id.* at 9:4-5.
[102] *Id.* at 9:9-12.

Q. WHAT ASPECTS OF YOUR EVALUATION RECOMMENDATIONS DOES PPL DISAGREE WITH?

A. PPL does not believe that it should submit an evaluation plan with targets or milestones prior to approval. Specifically, Mr. Conrad states that "requiring targets/milestones at the outset is not appropriate for a learning-focused program intended to establish baseline charging behavior and to inform future program and rate design."[103] Mr. Conrad also argues that data collection and comparison methodologies are more "appropriately addressed in program implementation" after accounting for "data availability, privacy considerations, and the final vendor approach."[104]

Q. DOES THE COMPANY'S PROPOSED APPROACH PROVIDE CONFIDENCE THAT IT WILL ACCOMPLISH ITS LEARNING OBJECTIVE?

A. No. As explained in my Direct Testimony, the program's learning value is its primary claimed benefit; without a clear, Commission-reviewed pathway to inform customer behavior, I cannot confidently conclude that the program will produce any behavioral adjustments or that the program's benefits justify its costs. Accordingly, I continue to recommend that PPL be required to submit a comprehensive evaluation plan for stakeholder and Commission review prior to program approval.

However, I recognize that certain program details (e.g., the final vendor approach) may not yet be available at this stage of program development. If the Commission approves the program absent the requested details, I recommend, at a minimum, that the Commission require PPL to provide draft evaluation, metrics, and reporting materials to stakeholders for review prior to pilot implementation. Stakeholders should be afforded a meaningful opportunity to provide input.

[103] *Id.* at 9:9-14.
[104] *Id.* at 9:18-22 and 10:1.

Q. HOW DOES MR. CONRAD RESPOND TO YOUR RECOMMENDATIONS FOR TARGETED ENROLLMENT AND A CAP ON PARTICIPATION IN NON-CONSTRAINED AREAS?

A. Mr. Conrad indicates that PPL "agrees that marketing and enrollment strategies should be designed to promote participation where managed charging is most likely to provide operational value."[105] It is unclear whether the Company agrees that marketing should occur at the onset of the program, as I recommend in my Direct Testimony.[106]

Regarding participation caps, the Company disagrees "that participation must be restricted solely to narrowly defined constrained areas or that separate caps for non-constrained areas are necessary to achieve the Proposed EV Program's objectives." Mr. Conrad further argues that "Overly prescriptive restrictions could reduce program participation and limit the representativeness of results needed to evaluate charging behavior across the service territory."[107]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIMS REGARDING THE NATURE OF THE CAP OR ITS IMPACT?

A. No. First, I reject the notion that a straightforward requirement that at least half of participants be located in constrained areas is "overly prescriptive," particularly given that addressing operational constraints was one of the program's two stated objectives. Second, reduced participation is not inherently problematic if the program fails to attract customers in locations where meaningful learning is possible; in that case, limiting enrollment appropriately reflects the program's underlying purpose and avoids unproductive rebate costs. Finally, from a statistical standpoint, a sample size of 1,000 customers is more than sufficient to produce representative results for a much larger

[105] *Id.* at 10:5-7.
[106] Hoyt Direct at 114:3-4.
[107] Conrad Rebuttal at 10:8-13.

population using standard confidence parameters (e.g., a 95% confidence level with a ±5% margin of error). Accordingly, the claim that a participation cap would undermine representativeness is incorrect. To the contrary, enforcing a cap helps ensure that the Company achieves its stated objective of generating actionable insights in constrained areas. I therefore continue to recommend targeted marketing in constrained areas and enrollment limits to ensure that at least half of participants are located in such areas.

Q. DOES PPL'S PROPOSED APPROACH TO CUSTOMER COMMUNICATION AND IMPLEMENTATION MATERIALS ADDRESS THE OCA'S CONCERNS?

A. In part. Mr. Conrad states that "the Company agrees that customer-facing materials are important and will finalize the necessary communications, program descriptions, and enrollment materials in advance of program launch and share them with stakeholders."[108] While this general approach is acceptable, I recommend that the Commission require PPL to share draft versions of these materials with stakeholders prior to pilot implementation. Additionally, stakeholders should be afforded a meaningful opportunity to provide input following receipt of draft materials.

Q. HOW DOES MR. CONRAD ADDRESS YOUR COMMENTS REGARDING PROGRAM DURATION AND REVIEW?

A. The Company agrees that the program is of limited duration and subject to Commission review before continuation following the initial term.[109] However, the Company does not provide updated tariff pages to clarify such detail. I continue to propose specification in the tariff that the term runs through May 31, 2030 in alignment with the Phase V EV program in PPL's ongoing Act 129 Energy Efficiency and Conservation Plan proceeding.

[108] *Id.* at 10:18-22.
[109] *Id.* at 11:2-6.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A. Yes, it does. However, I reserve the right to update any portion of my testimony as needed if additional relevant information is obtained in the course of this proceeding.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Matthew T. Hoyt, hereby state that the facts above set forth in my Surrebuttal Testimony, OCA St. 5SR, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: February 9, 2026

Signature: /s/ Matthew T. Hoyt
Matthew T. Hoyt

Address: 10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

OCA Statement 1
Corrected

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION V. PPL ELECTRIC UTILITIES CORPORATION	:	DOCKET NO. R-2025-3057164

DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.

ON BEHALF OF THE
OFFICE OF CONSUMER ADVOCATE

DECEMBER 22, 2025

CORRECTED
JANUARY 16, 2025

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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I. Introduction

Q. **PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Lafayette K. Morgan, Jr. My business address is 10480 Little Patuxent Parkway, Suite 300, Columbia, Maryland, 21044. I am a Public Utilities Consultant working with Exeter Associates, Inc. ("Exeter"). Exeter is a consulting firm specializing in issues pertaining to public utilities.

Q. **PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND QUALIFICATIONS.**

A. I received a Master of Business Administration degree from The George Washington University. The major area of concentration for this degree was Finance. I received a Bachelor of Business Administration degree with concentration in Accounting from North Carolina Central University. I was previously a CPA licensed in the state of North Carolina, however, in 2009, I elected to place my license in an inactive status as I focused on start-up activities for other business interests.

Q. **PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE.**

A. From May 1984 until June 1990, I was employed by the North Carolina Utilities Commission - Public Staff in Raleigh, North Carolina. I was responsible for analyzing testimony, exhibits, and other data presented by parties before the North Carolina Utilities Commission. I had the additional responsibility of performing the examination of books and records of utilities involved in rate proceedings and summarizing the results into testimony and exhibits for presentation before that Commission. I was also involved in numerous special projects, including participating in compliance and prudence audits of a major utility, and conducting research on several issues affecting natural gas and electric utilities.

From June 1990 until July 1993, I was employed by Potomac Electric Power Company ("Pepco") in Washington, D.C. At Pepco, I was involved in the preparation of the cost of service, rate base and ratemaking adjustments supporting Columbia's requests for revenue increases in the State of Maryland and the District of Columbia.

From July 1993 through 2010, I was employed by Exeter as a Senior Regulatory Analyst. During that period, I was involved in the analysis of the operations of public utilities, with emphasis on utility rate regulation. I reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination. This work involved natural gas, water, electric, and telephone companies.

In 2010, I left Exeter to focus on start-up activities for other ongoing business interests. In late 2014, I returned to Exeter continuing to work in a similar capacity as prior to my hiatus.

Q. **HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY PROCEEDINGS ON UTILITY RATES?**

A. Yes. I have previously presented testimony and affidavits on numerous occasions before the Regulatory Commission of Alaska, the Colorado Public Utilities Commission, the Georgia Public Service Commission, the Illinois Commerce commission, the Kansas Corporation Commission, the Kentucky Public Service Commission, the Louisiana Public Service Commission, the Maine Public Utilities Commission, the Maryland Public Service Commission, the Massachusetts Department of Public Utilities the North Carolina Utilities Commission, the Public Utilities Commission of Ohio, the Corporation Commission of Oklahoma, the Pennsylvania Public Utility Commission, the Philadelphia Gas Commission, the Philadelphia Water, Sewer and Storm Water Rate Board, the Public Utilities Commission of Rhode Island,

the Public Service Commission of South Carolina, the Public Utility Commission of Texas, the Vermont Public Service Board, the Virginia Corporation Commission, the West Virginia Public Service Commission, the Wyoming Public Service Commission, and the Federal Energy Regulatory Commission ("FERC"). My resume is attached hereto as Appendix A.

Q. **ON WHOSE BEHALF ARE YOU APPEARING?**

A. I am presenting this testimony on behalf of the Pennsylvania Office of Consumer Advocate ("OCA").

Q. **WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

A. Exeter has been retained by the OCA to assist in the evaluation of the general rate filing submitted by PPL Electric Utilities Corporation (PPL Electric or the "Company"). I have been asked by the OCA to present my findings with respect to the Company's revenue requirement and its proposed rate increase. I calculate the Company's rate base, pro forma operating income under present rates, and overall revenue deficiency based upon my recommended adjustments to the Company's claims. My findings are based upon incorporating the recommendations and findings of other OCA witnesses who are also presenting testimony in this proceeding.

Q. **PLEASE IDENTIFY THE OCA'S OTHER EXPERT WITNESSES WHO ARE PRESENTING TESTIMONY IN THIS PROCEEDING.**

A. In addition to my testimony, there are eight other witnesses presenting testimony on behalf of the OCA.

- In OCA Statement No. 2, Ms. Grace Koenig provides testimony regarding the Company's requested cash working capital allowance and the results of its lead/lag study.

- In OCA Statement No. 3, Mr. David Garrett provides testimony on the appropriate rate of return and cost of capital issues, and also issues related to the determination of the depreciation rates.

- In OCA Statement No. 4, Mr. Clarence Johnson is the OCA's witness who provides testimony on class cost of service and rate design issues.

- In OCA Statement No. 5, Mr. Matthew Hoyt will be presenting testimony regarding the Company's electric vehicle programming proposal, reliability performance, and large load tariff proposal.

- In OCA Statement No. 6, Mr. Zach Teti provides a discussion regarding the proposed adjustment to the definition of "maximum registered peak load."

- In OCA Statement No. 7, Ms. Barbara Alexander will present the OCA's recommendations regarding customer service and quality of service.

- In OCA Statement No. 8, Mr. Roger Colton will present the OCA's recommendations regarding affordability of service, low-income customer assistance programs, and tariffs.

- In OCA Statement No. 9, Ms. LeeAnn Wise will present Direct testimony on behalf of the OCA to discuss the issues raised by the Company's customers at the Public Input Hearings in this proceeding.

Q. **IN CONNECTION WITH THIS CASE, HAVE YOU PERFORMED AN EXAMINATION AND REVIEW OF THE COMPANY'S TESTIMONY AND EXHIBITS?**

A. Yes. I have reviewed the Company's testimonies, exhibits and its rate filing. I have also reviewed the Company's responses to interrogatories propounded by the OCA, the Office of Small Business Advocate ("OSBA"), and the Bureau of Investigation & Enforcement ("I&E").

Q. **WHAT PERIOD HAVE YOU USED IN MAKING YOUR DETERMINATION OF THE COMPANY'S REVENUE REQUIREMENTS?**

A. I used the Fully Projected Future Test Year (FPFTY) ending June 30, 2027, as the basis for determining the FPFTY revenue requirements, the same as that requested by the Company.

Q. **HAVE YOU PREPARED SCHEDULES TO ACCOMPANY YOUR TESTIMONY?**

A. Yes. I have prepared Exhibits LKM-1 through LKM-20 Exhibit LKM-1 provides a summary of revenues and expenses under present and proposed rates. Exhibit LKM-2 summarizes my adjustments to the Company's FPFTY rate base. Exhibit LKM-3 provides a summary of my adjustments to the FPFTY revenues and expenses and the resulting operating income. The supporting schedules for each of the adjustments that I am recommending to the Company's claimed rate base, revenues and operating expenses are presented on Exhibits LKM-4 through LKM-20.

Q. **HOW IS THE REMAINDER OF YOUR TESTIMONY ORGANIZED?**

A. This section, Section I, provides the introductory information to my testimony. Section II presents a summary of my findings and conclusions. In Section III, I document and

explain each of the accounting adjustments that I have made to the rate base and operating income to arrive at the test year revenue increase shown on Exhibit LKM-1. Additionally, attached to this testimony, I present the exhibits that support my adjustments and summarize my revenue requirement recommendation. Appendix A, attached to this testimony, provides my resumé which summarizes my professional experience.

II. Summary and Recommendations

Q. **PLEASE SUMMARIZE THE RATE RELIEF REQUESTED BY THE COMPANY IN ITS FILING.**

A. On September 30, 2025, the Company filed its base rate case with the Pennsylvania Public Utility Commission (the "Commission") seeking a general rate increase pursuant to 66 Pa. C.S. § 1308(d) of the Public Utility Code. If PPL Electric's full requested increase is granted, the Company's annual base rate distribution revenue would increase by approximately $356.3 million, resulting in a total system average increase of approximately 33.42%.[1] This level of rate relief is designed to provide the Company with an opportunity to earn an 8.56% overall rate of return on rate base, including a 11.30% return on common equity, on a rate base of $5.818 billion.[2]

According to the Company, the principal reasons for the filing are: (i) accelerated capital investment to maintain and improve system reliability and to reduce service outages, especially during major storms; (ii) investments in our customer service offerings to meet or exceed customer expectations including improved payment options, easier customer service interactions, and increased service levels; (iii) upgrading the Company's aging IT infrastructure to improve cybersecurity, customer

[1] PPL Electric Volume 7, Exhibit Fully Projected Future 1, A-1, Page 1.
[2] Direct Testimony of Christine M. Martin at 8:12-15.

interactions, and employee facing systems; (iv) flat residential and commercial sales as a result of a slow economic growth and increased levels of distributed generation from alternative energy systems/net metering; and (v) setting rates based on cost of service.[3]

Q. **PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.**

A. As shown on Exhibit LKM-1, I have determined that the Company's should be allowed to increase its annual revenue $150.0 million for the FPFTY ending June 30, 2027. This represents a decrease of $206.3 million from the Company's requested increase of $356.3 million. This is the amount by which revenues exceed those required to generate an overall rate of return on rate base of 6.48% percent after accounting for the OCA's adjustments to the Company's claimed rate base and operating income. The 6.48% overall rate of return represents OCA witness Garrett's findings regarding the Company's rate of return. In comparison, the Company is seeking an overall rate of return of 8.56%.

III. Revenue Requirement Issues

1. Cash Working Capital

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO CASH WORKING CAPITAL.**

A. OCA witness Koenig is the OCA witness who has reviewed the Company's cash working capital claim in this proceeding. In addition to her analysis, I have provided Ms. Koenig with my adjustments to O&M expenses which she has incorporated in the results of her cash working capital calculations. After incorporating my O&M expense adjustments, she provided me with the final cash working capital amount which I have

[3] PPL Electric Volume 7, Exhibit Fully Projected Future 1, A-1, Page 1.

included in rate base. Her adjusted cash working capital amount results in a decrease in the allowance for cash working capital of $7.2 million.

2. Payroll Expense

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO PAYROLL EXPENSES.**

A. The Company calculated its FPFTY payroll expense based on the average monthly payroll expense per employee and the year end forecasted number of employees. The Company indicates that it plans to hire 23 new employees for the Customer Service group. However, given that the hiring process occurs over time, it cannot be assumed that all 23 new positions will be filled. The usual approach, when onboarding customer service representatives, is that they must undergo training before beginning the work for which they were hired. It is not uncommon to find that some who begin the training do not successfully complete the training program. Additionally, some companies experience high turnover of Customer Service employees. Recognizing these challenges, I have assumed that an average number of Customer Service employees will be on staff during the year. Therefore, I have adjusted the number of new customer service employees to reflect 12 employees.

The Company also used 8.0% for the Social Security/Medicare taxes in its calculation of the payroll increase. The Company explained the higher tax rate stating:

> The calculation uses an 8% rate on wages and overtime to get a forecasted amount. That calculation does not consider other items that get taxed, like variable pay. This is why the percentage is slightly higher than the current Social Security percentage of 6.2% and Medicare of 1.45%.[4]

I disagree with this method because the Social Security/Medicare tax rates remain the same for variable pay. Therefore, I have revised the tax rate to reflect the actual

[4] OCA XXV-24

combined rate of 7.65%. The combination of the change in the number of customer service representatives and revision of the Social Security/Medicare tax rates changes result in a decrease in labor expenses of $747,000, as presented on Exhibit LKM-4.

3. Incentive Compensation Expense

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO INCENTIVE COMPENSATION EXPENSE.**

A. PPL Electric offers four incentive compensation plans to its employees. The PPL Electric Utilities Short-Term Incentive (STI) plan is a variable cash component of the employee's total compensation package that aligns employee pay with the company's short-term, annual performance. The 2025 plan metric were weighted based on a combination of operational goals, corporate strategic initiatives and individual achievement.[5]

The Executive Annual Cash Short-term Incentive Program is the executive employee's "at risk pay" and not guaranteed compensation. This plan's awards measure and reward performance against the company's financial and operational goals for the year and the individual contributions towards the achievement of those goals.[6]

Restricted Stock Units (RSUs) are awarded to employees in certain roles. Restricted stock units are PPL Electric stock-equivalent units representing a future delivery of a specified number of shares of PPL Electric common stock delivered over a three-year period.[7]

Employees in executive level roles are also eligible for Performance Units. Performance units are awards in which executive officers receive a target number of performance units at the beginning of the performance period. The actual number of

[5] I&E-RE-II-11-D Attachment 1, page 2.
[6] I&E-RE-II-11-D Attachment 2b.
[7] *Id.*

shares of common stock earned at the end of the performance period is determined based on PPL Electric's actual three-year total shareowner return.[8] As described above, some of the plans are based upon financial performance. Though the Company was asked to provide a breakdown of the cost data based upon each type of plan, the requested data was not made available.[9] However, in my opinion incentive plans whose payouts are based on earnings goals and increasing shareholder value are not properly recoverable from ratepayers.

Q. **WHY IS IT APPROPRIATE TO REMOVE INCENTIVE COMPENSATION BASED ON EARNINGS GOALS FROM THE COST OF SERVICE?**

A. These costs are not properly recoverable from ratepayers for two reasons. First, because PPL has not adequately explained why the Company's ability to meet financial metrics is directly related to ratepayer benefits, such as safety, customer care, customer satisfaction, or other benefits, and that this incentive compensation is necessary to provide adequate service.[10] Second, because if the financial targets are set properly, achieving the financial targets would generate the funds needed to pay incentive compensation. In other words, the incentive plan should be self-funding.

The purpose of an incentive plan is to provide a reward for achieving a goal that would not be easily attained absent the reward. In this instance, the goal is to achieve a specific income level. The assumption is that if the threshold income level were not established as a goal to work towards, it would not be attained. Therefore, the net income level established as a threshold for payments should already be established high

[8] *Id.*
[9] I&E-RE-II-11-D (D).
[10] I am advised by counsel that the Commission recently rejected a utility's claim for incentive compensation expense associated with achieving financial goals because there is no direct connection between earnings targets and ratepayer benefits. *See Pa. PUC v. Columbia Gas of Pa., Inc.*, Docket No. R-2025-3053499 (Order entered Dec. 9, 2025).

enough such that the additional earnings achieved as a result of the incentive compensation cover the costs of incentive compensation. Asking ratepayers to pay the incentive compensation for achieving the threshold income is unfair and inappropriate because once the income level is attained, a rebate is not given to the ratepayer. Instead, the shareholder retains the additional income. Consequently, paying the incentive compensation related to earnings does not serve the ratepayer's interest.

As shown on Exhibit LKM-5, this adjustment reduces FPFTY O&M expenses by $955,000.

4. Goodwill and Institutional Advertising Expense

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO GOODWILL AND INSTITUTIONAL ADVERTISING EXPENSE.**

A. The Company has claimed $130,000 in goodwill and institutional advertising in the cost of service.[11] The related advertisements promote PPL Electric's corporate image depicting the Company as a caring corporate citizen and celebrating women of influence.

While the Company may choose to advertise or publicize its community activities, those types of advertisements are generally not acceptable forms of advertising whose costs should be passed on to ratepayers. Advertisements that depict the Company as being a good corporate citizen serve only to benefit the Company's image for the purpose of making PPL a more attractive investment option, and, therefore, it is more appropriate for shareholders to bear those costs. These advertisements do virtually nothing to inform customers of safe and reliable service, conservation or ways they can save on their utility bills. Hence, under traditional

[11] Response to OCA XII-16.

ratemaking practices, goodwill and institutional advertising cost are not borne by ratepayer. Therefore, on Exhibit LKM-6, I am recommending an adjustment which decreases operating expenses by $130,000.

5. Customer Payment Transaction Fees

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO CUSTOMER PAYMENT TRANSACTION FEES.**

A. PPL Electric proposes to include the costs of the transaction fees for payment of customers' bills in the cost of service. According to PPL Electric, these fees are assessed to those customers who pay their bills by credit and debit cards, as well as electronic payment methods such as Venmo and PayPal.[12] Additionally, a customer who makes a payment using a credit or debit card or makes a payment via a walk-in location, such as through Western Union or Fiserv, is charged a separate fee that is set by the outside vendor.[13] In other words, the customers making these alternate forms of bill payments must absorb the fees.

The Company argues that it has become a customer expectation to be able to make payments using the alternate or newer forms of payment that differ from the traditional payment methods.

Q. **ARE YOU SUPPORTIVE OF THE COMPANY'S PROPOSAL REGARDING INCLUSION OF THE FEES IN THE COST OF SERVICE?**

A. In this proceeding, I am not the expert who is reviewing customer service issues. However, I concur with OCA witness Alexander that PPL Electric's proposal to eliminate transaction fees for the payment of customer bills should be approved.[14] I defer to Ms. Alexander with respect to her recommendations on the evaluation that is

[12] Direct Testimony of Lisa Norden at 7:13-21.
[13] OCA XXV-13.
[14] Direct Testimony of Barbara R. Alexander at 7:18 – 8:4.

needed to ensure that the customer payment fees are the lowest possible and that reasonable efforts have been undertaken to ensure competitive based costs.[15]

Q. **DO YOU HAVE ANY OTHER CONCERNS ABOUT THE INCLUSION OF THESE FEES IN THE COST OF SERVICE?**

A. Yes. I have reviewed the Company's calculation of the fees and disagree with the amount. The Company's projection of the number of alternate payment transactions assumes a 30% growth rate. However, for the most recent 2 years provided by PPL, the growth rate has been 15.2% and 14.4%, respectively.[16] Even though it shows a slight decrease, I question whether there is a rapid growth in the alternate forms of payment absent further explanation by PPL. I believe it would be more reasonable to use a 15% growth rate to predict the number of transactions. However, this will only apply if the Commission accepts the Company's proposal to include these payment transaction fees in the cost of service. If the Commission accepts the Company's proposal to include the transaction costs in the cost of service, I recommend the projected number of transactions should be based on the 15% growth rate. Hence, I am recommending an adjustment to operating expenses which reduces the cost of the customer payment transaction fees by $792,000 on Exhibit LKM-7.

6. Infrastructure Investment and Jobs Act (IIJA) Regulatory Asset Amortization

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO THE INFRASTRUCTURE INVESTMENT AND JOBS ACT (IIJA) REGULATORY ASSET AMORTIZATION.**

A. In this proceeding, PPL Electric is making a claim for approximately $633,000, amortized over three years for an annual cost of service amount of $211,000.[17] The cost

[15] *Id*.
[16] I&E-RE-II-19-D Attachment 1, Tab RE_II_19_A.
[17] Direct Testimony of Sharon Leskowsky at 5:1-3.

being claimed are primarily consulting fees relating to IIJA projects. However, the Company has not provided any evidence or claim that any grants were received, nor any infrastructure project was built based upon IIJA grants received.

According to the Company, it submitted a notice (presumably to the Commission) that PPL Electric establish a regulatory asset for certain IIJA-related incremental expenditures for costs incurred in order to participate in IIJA funding opportunities.[18] The IIJA is a federal program that was enacted on November 15, 2021 to provide federal funds for investment in utility infrastructure improvements. According to PPL Electric's filing, the establishment of the regulatory asset was predicated on the Commission's Order issued on July 13, 2023, in Docket No. P-2022-3032929. [19]

Q. **WHAT IS YOUR CONCERN WITH RESPECT TO THE COMPANY'S REGULATORY ASSET CLAIM?**

A. It is important to note that Docket No. P-2022-3032929 was not a proceeding that was specific to PPL Electric. The proceeding involved UGI, though, in some respects, the decision in that proceeding was intended to apply to other utilities in the Commonwealth. The Order on which the Company based its decision to defer the IIJA costs and recover them in this proceeding gives the Company neither the explicit authority to defer the costs nor assurance that the costs would be recovered.

With respect to the establishment of a deferred asset, the Commission stated:

> We will, accordingly, make explicit that costs incurred by utilities to prepare, apply, administer and otherwise execute on opportunities for federal funding made available by the IIJA will qualify for regulatory

[18] Direct Testimony of Sharon Leskowsky at 4:22.
[19] Direct Testimony of Sharon Leskowsky at 4:21.

> asset accounting treatment, along with related offsetting funding receipts.[20]

Here, I believe the term "qualify" does not equate to receiving authorization to defer and recover the IIJA costs. The Commission appears to be concerned about an intervening party raising retroactive ratemaking as the reason why the deferred IIJA costs can not be recovered. The Commission further stated:

> In prior proceedings involving Commission authorization for deferral accounting, the requesting utility has been required to show that the expense item appears to be within the scope of the type of items that the Commission has allowed as an exception to the general rule against retroactive recovery of past expenses.[21]
>
> However, petitions seeking authorization for deferral accounting are not intended to create a factual record.[22]
>
> As such, the burden of proof will remain with the utility to establish in any subsequent proceeding that costs associated with seeking federal funding made available by the IIJA are: (1) extraordinary and substantial; (2) non-recurring; and (3) unanticipated. We are simply determining here that the IIJA-related expenses are within the scope of the type allowed to be deferred and tracked as a regulatory asset as an exception to retroactive recovery.[23]

My concern is that it is not reasonable to allow recovery of the deferred IIJA costs. First, PPL Electric states that it submitted notice to the Commission that it would defer the costs, but it has not provided a Commission Order that authorizes the deferral.[24] Based on the Order in Docket No. P-2022-3032929, this current proceeding would be the case that formally authorizes the deferral and cost recovery. However, the Commission stated:

[20] Docket No. P-2022-3032929 order at 9.
[21] *Id.*
[22] *Id.* At 10
[23] *Id.*
[24] Direct Testimony of Sharon Leskowsky at 4:22.

> To be clear, the establishment of an IIJA-specific regulatory asset is not a finding of prudency and does not provide a predetermined certainty of cost recovery for those expenses. Further the allowance granted is not a directive that a utility must defer these costs, nor is it making a determination of the appropriate treatment for the recovery of any allowable costs in a future period. [25]

Second, the amount for which recovery is sought is not extraordinary and substantial. For a company the size of PPL, recovery of $633,000 does not negatively impact its financial ratings or detract from its status as a financially fit public utility. Third, the costs were not unanticipated. Unlike new tax legislation, natural disaster or some other event that could costs millions of dollars, the deferred costs are not significant as in the case of a catastrophic event. For these reasons, I am recommending an adjustment that removes the amortization of the IIJA cost of $211,000 from the cost of service on Exhibit LKM-8.

7. Research & Development ("R&D") Expenses

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO R&D EXPENSES.**

A. The cost of service includes internal R&D expenses of $275,000[26] and external R&D expenses of $400,000. Combined, these costs represent a $321,000 increase to R&D expenses, but it is unclear why there is a need for these increases. The increase in external R&D expenses of $200,000 relates to the National Electric Energy, Testing, Research and Applications Center ("NEETRAC"), which is a non-profit member-supported electric energy research, development and testing center.[27] Regarding the increase in internal R&D expenses, PPL Electric explained the increase as being due to more coordination and participation with the Transmission and Distribution businesses.

[25] Docket No. P-2022-3032929 order at 9.11.
[26] PPL Volume I, Part II, Attachment II-D-7e.
[27] *Id*.

I am respectfully requesting that the Company more fully explain these increases in its rebuttal testimony. Specifically, PPL Electric should provide the budget justification for the increased NEETRAC expenditure and the benefits to ratepayers from the NEETRAC research. With respect to the Internal R&D activities, PPL Electric should fully explain why more coordination and participation with the Transmission and Distribution businesses would result in an increase in expenses of $121,000. Because PPL Electric has not adequately explained why these expenses are necessary to provide safe and adequate utility service, nor has it demonstrated the cause of these increases, I am recommending an adjustment to decrease R&D expenses by $321,000 on Exhibit LKM-9.

8. Membership Dues

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO MEMBERSHIP DUES.**

A. The Company included in the FPFTY $2,878,000 for membership dues.[28] This amount reflected an increase of $1,409,000. In response to an OCA discovery request, the Company explained there was an error in the amount presented which resulted in an $808,339 overstatement of membership dues.[29] Consequently, on Exhibit LKM-10, I am recommending an adjustment to decrease membership dues by $808,000.

9. Eligible Customer Listing Expenses

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO ELIGIBLE CUSTOMER LISTING ("ECL") EXPENSES.**

A. The ECL is associated with the administration of the Competitive Enhancement Rider. PPL Electric is proposing to eliminate the CER from its tariff. However, costs associated with the ECL are the only costs currently being recovered through the CER.

[28] PPL Volume I, Part II, Attachment II-D-7a
[29] OCA XII-11.

The cost of compiling the ECL is incurred once every 5 years, so the Company is proposing to include a 5-year amortization of the ECL cost of $500,000 in the cost of service. This would result in an annual increase of $100,000.[30]

I am recommending an adjustment to remove the $100,000 from the cost of service because the next ECL update is not due to until 2029, beyond the scope of the ratemaking test year used in this proceeding. Therefore, it is inappropriate to begin recovering costs in the FPFTY that will not be incurred until 2029. Those costs fall outside of the test year and are not eligible for recovery in this proceeding. On Exhibit LKM-11, I present my adjustment which reduces O&M Expenses by $100,000 to remove the post-test year expenses related to the ECL.

10. Rate Case Expenses

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO RATE CASE EXPENSES.**

A. PPL Electric is claiming rate case expenses of $2,222,000 which it proposes to normalize over a 3- year period. According to the Company, it expects to file another rate case in 3 years, meaning that the company views the 3-year period as reasonable.

However, when the information supplied by the Company is analyzed the 3-year period is not reasonable. PPL Electric's filed a base rate case on March 31, 2010 at Docket No. R-2010-2161694. In 2012, PPL Electric filed a base rate case on March 30, 2012 at Docket No. R-2012-2290597. Then in 2015, PPL Electric filed a base rate case on March 31, 2015 at Docket No. R-2015-2469275.[31] Using those dates the average timespan between rate cases is 5 years. Therefore, I am recommending a 5-year period be used to normalize rate case expenses because it more accurately reflects PPL's historic filing frequency than the proposed 3-year period. Therefore, on Exhibit

[30] I&E-RE-I-7-D.
[31] Response to I&E-RE-I-10-D.

LKM-12, I am recommending an adjustment to decrease operating expenses by $297,000 to reflect the change in rate case expense normalization.

11. Company Sponsorships

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO COMPANY SPONSORSHIPS EXPENSE.**

A. The Company has claimed $120,000 in Company Sponsorships in the cost of service.[32] Company Sponsorships are similar to Goodwill and Corporate Image advertising because they promote PPL Electric's corporate image and depict the Company as a good corporate citizen. However, these types of expenses contribute virtually nothing to enhance the provision of safe and reliable service to PPL Electric's ratepayers. Hence, under traditional ratemaking practices, Company Sponsorships costs are not borne by ratepayers. Therefore, on Exhibit LKM-13, I am recommending an adjustment which decreases operating expenses by $120,000.

12. Affiliate Support- Engineering & Construction Expense

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO AFFILIATE SUPPORT-ENGINEERING & CONSTRUCTION EXPENSE.**

A. The Company indicates that it created new group, the Engineering & Construction Group, in August 2024.[33] As of the FPFTY, the indicates that there were approximately 13 newly created positions not yet posted for recruitment.[34] Given that this is a new group, I believe that it would be necessary for the Company to explain, in its rebuttal testimony, the budget purpose and justification for the additional new positions. I have removed the costs of the unfilled positions because they are currently unfilled. On

[32] Response to I&E-RE-I-12-D.
[33] PPL Volume I, Part II, Attachment II-D-8e, page 1.
[34] Response to OCA XII-21 Attachment 1.

Exhibit LKM-14, I present this adjustment which reduces operating expenses by $88,000.

13. PURTA Tax

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO PURTA EXPENSE.**

A. In PPL Electric's cost of service, it included $1,410,000 in Public Utility Realty Tax Act (PURTA) expense. The Pennsylvania Department of Revenue has released notices indicating that the PURTA rate for calendar years 2025 and 2026, the PURTA rate will be 0 mills. This means there will be no PURTA expense for those years. Therefore, I am recommending an adjustment on Exhibit LKM-15 that reduces PURTA expense by $1,410,000.

14. Depreciation

Q. **WHAT ADJUSTMENT ARE YOU RECOMMENDING TO DEPRECIATION EXPENSE?**

A. OCA witness David Garrett is recommending changes to the Company's proposed depreciation rates. On Exhibit LKM- 16 I am recommending an adjustment to decrease depreciation expense to reflect Mr. Garrett's recommendations. This adjustment results in a decrease to Depreciation Expense of $4,247,000.

Q. **BASED ON THE ADJUSTMENT TO DEPRECIATION EXPENSE, ARE YOU MAKING ANY ADDITIONAL ADJUSTMENTS?**

A. Yes. I am also adjusting the Company's claimed accumulated depreciation balance. As explained in detail by OCA witness Garrett, annual depreciation expense accruals are summed and included in the utility's accumulated depreciation balance as an offset to gross plant in service. I have made a downwards adjustment of $4,247,000 to PPL's accumulated depreciation claim consistent with OCA witness Garrett's depreciation

expense adjustment, resulting in an increase to the Company's claimed rate base balance of the same amount.

15. Economic Development

Q. **PLEASE SUMMARIZE THE COMPANY'S ECONOMIC DEVELOPMENT PROPOSAL.**

A. PPL Electric proposes to implement its Opportunity Pennsylvania Program, which is proposed to be a proactive initiative to support communities in securing funding through the Pennsylvania SITES ("PA SITES") initiative and other state, federal, or regional programs.[35] The Company argues that economic development ensures better-paying jobs for families, increased tax revenues for local governments, and an overall higher quality of life for residents. The Company further argues that by supporting business attraction, retention, and expansion through reliable infrastructure and strategic partnerships, PPL Electric can help foster sustainable growth and prosperity across its service territory. Also, as new companies connect to the grid, they increase overall system utilization, which helps spread fixed costs across a broader customer base.

PPL witness Hunt states that the Opportunity Pennsylvania Program is designed to support communities in preparing strategic sites for the types of industrial activity that best align with their local strengths, workforce, and long-term development goals.[36] It does not target specific industries or customer classes. The types of customers that may locate in communities that receive support through the Program are unknown at this point. It is also unknown what communities will apply for and receive support through the Program.

[35] Direct Testimony of Jason Hunt at 2:22 – 3:3
[36] Direct Testimony of Jason Hunt at 4:1-6.

Q. **WHAT IS PENNSYLVANIA SITES ("PA SITES")?**

A. The Pennsylvania Strategic Investments to Enhance Sites Program (PA SITES) was established to provide grant and loan funding to eligible applicants to develop competitive sites for businesses to relocate or expand within the Commonwealth. The funding for the program includes two components that support the development of competitive sites within the Commonwealth: (i) Planning Grants and (ii) Construction Grants and Loans.[37]

The Planning Grants component provides grants to conduct a plan or feasibility study for a prospective site that may include the best future use of the parcel(s) for best economic growth opportunities for redevelopment or new development. The Construction Grants and Loans component provides grants and loans to serve as gap financing for strategic sites that need financial assistance to help reduce development risk for businesses. The grant and loan funding is intended to help finance strategic investments that will enhance sites across the Commonwealth to effectively compete for expanding and relocating businesses. The program will help reduce development risk for businesses by timeline reduction from the development of public infrastructure or reducing unknown development costs.

Q. **WHAT IS THE COST OF THE PROPOSED ECONOMIC DEVELOPMENT PROGRAM?**

A. It is proposed that the economic development program have an annual budget of $400,000. However, the cost of the program may exceed $400,000 because PPL Electric has not accounted for labor costs associated with the program.

[37] *Pennsylvania Strategic Investments to Enhance Sites Program (PA SITES)*, Pa. Department of Community & Economic Development (last accessed Dec. 22, 2025), https://dced.pa.gov/programs/pennsylvania-strategic-investments-to-enhance-sites-program-pa-sites/

Q. **HAS PPL IDENTIFIED WHAT SPECIFIC COSTS WILL BE INCURRED TO IMPLEMENT THIS PROGRAM?**

A. No. PPL Electric only states that the annual budget was developed using market information for similar services offered by utilities in other states, including PPL Electric's affiliates, LG&E and KU.[38] However, PPL Electric does not disclose what the specific services were. PPL Electric also states that discussions with communities and vendors that have successfully secured PA SITES funding indicate that the cost of such technical assistance typically ranges from $100,000 to $120,000 per site, depending on the complexity of the site and the availability of existing data.[39]

The Company concludes that the $400,000 requested annual budget is reasonable and prudent.[40] However, there is insufficient information to conclude prudence because the Company has relied upon third party hearsay.

Q. **WILL PPL ELECTRIC SHAREHOLDERS CONTRIBUTE TO THIS PROGRAM?**

A. No. The Opportunity Pennsylvania Program is proposed to be funded through distribution base rates and not by shareholders.

Q. **WHAT IS YOUR UNDERSTANDING OF THE BENEFITS OF THE PROGRAM?**

A. The broad benefits of the program are that it supports strategic site development and helps communities attract new businesses that create jobs for the Company's customers. The Company states that the program strengthens the electric grid, promotes

[38] Direct Testimony of Jason Hunt at 9:19-10:11.
[39] I&E-RE-IV-1.
[40] Direct Testimony of Jason Hunt at 9:7-15.

efficient use of the electric system, and enhances affordability by spreading fixed costs across a larger customer base.[41]

Q. **DO YOU RECOMMEND THAT THE ECONOMIC DEVELOPMENT PROGRAM BE AUTHORIZED?**

A. No. The broad benefits of the program – supporting strategic site development; helping communities attract new businesses; and creating new jobs for the Company's customers – are governmental functions and not functions of a utility. The $400,000 cost that PPL Electric proposes to pass on to ratepayers amounts to a hidden tax that will be used to finance the governmental functions that the utility will be taking on. The strengthening of the electric grid, promoting efficient use of the electric system, and enhancing affordability by spreading fixed costs across a larger customer base will naturally occur when system expansion is driven by economic decisions that are feasible and financially viable. PPL Electric does not identify a specific area nor a specific project that it has identified as needing to the economic development program in order to reach fruition. In my opinion, this is a classic case of subsidizing projects that are not economically feasible. I urge the Commission to recognize that the more you subsidize uneconomic projects the more uneconomic projects crop up. Ultimately, this results in higher costs to all customers. Consequently, I am recommending an adjustment to remove the $400,000 Economic Development program from the cost of service. This adjustment is presented on Exhibit LKM-17.

[41] CAUSE-PA V-21

16. Universal Services Rider Salaries

Q. **PLEASE EXPLAIN YOUR ADJUSTMENT TO THE UNIVERSAL SERVICES PROGRAM SALARIES AND WAGES.**

A. The Universal Service and Energy Conservation Plan ("USECP") is the overall program under which the Company administers several forms of assistance to customers to help them pay their electric service bills and pay down their balances in arrears. PPL Electric proposes to recover the costs of the salaries and wages of the employees who staff the programs through the USECP Rider.

OCA witness Colton recommends in his Direct Testimony that PPL's proposal to move internal administrative wages and salaries out of base rates to instead be collected through the USR should be denied. Based upon his recommendation, I have presented an adjustment to reverse the Company's adjustment to O&M expenses. This adjustment results in an increase of $1,410,000 to operating expense and is presented on Exhibit LKM-18.

17. Interest Synchronization

Q. **PLEASE EXPLAIN YOUR INTEREST SYNCHRONIZATION ADJUSTMENT.**

A. To determine the tax deductible interest expense for ratemaking, I have multiplied the OCA's recommended rate base by the weighted cost of debt included in the capital structure recommended by OCA witness Garrett. This procedure synchronizes the interest expense deduction for tax purposes with the interest component of the return on rate base to be recovered from ratepayers. As shown at the bottom of Exhibit LKM-19, this adjustment increases the interest expense deduction by $41,802,000 to a total of $171,541,000 compared to the interest deduction of $129,739,000 calculated by PPL

Electric. This decreases state and federal income taxes by $3,026,000 and $8,143,000, respectively.

18. Vegetation Management

Q. **PLEASE SUMMARIZE THE COMPANY'S VEGETATION MANAGEMENT PROPOSALS.**

A. PPL Electric's current vegetation management activities are based on a five-to-eight-year inspection and maintenance cycle for its distribution circuits using a variety of vegetation management activities, including tree pruning, tree removal, brush control, and herbicide application. The goal of the vegetation management program is to safeguard the reliability of PPL Electric's distribution system and to reduce the negative impacts of storms and weather events.[42]

The current five-to-eight year vegetation maintenance cycle means that every distribution circuit is expected to be inspected and have any necessary maintenance activities performed at least once every five to eight years. The Company is proposing to increase this vegetation management cycle to once every 5 years. PPL Electric claims the increased inspection and maintenance frequency will allow the Company to proactively identify and address vegetation that may cause issues in the future. This has the benefit of potentially eliminating the cause of an outage before it happens, which improves reliability for customers and lessens storm response costs.[43]

To address the Company's ongoing vegetation management challenges, the Company proposes to increase the vegetation management budget in the FPFTY from $35.6 million and $31.8 million in the HTY and FTY, respectively, to approximately $50 million.[44] This expanded budget will support a higher frequency in the cycle of

[42] Direct Testimony of Nicole Howell at 4:3-21.
[43] Direct Testimony of Nicole Howell at 5:18-6:10.
[44] Direct Testimony of Nicole Howell at 6:14-17.

vegetation inspection and maintenance and proactively identify and mitigate potential vegetation-related risks, thereby improving system reliability and reducing the likelihood of outages or safety hazards. The Company also proposes to begin addressing off right-of-way trees (trees that exist beyond the current distribution ROW but nevertheless pose a threat to the distribution system).[45]

Q. **HAVE YOU PROPOSED AN ADJUSTMENT TO THE VEGETATION MANAGEMENT EXPENSE?**

A. No, I have not because there are additional pieces of information that need to be understood about the Company's Vegetation management program. These are relevant concerns that were not addressed during the initial discovery period but are needed to reasonably address the vegetation management program.

First, despite the increase in the vegetation management budget, one of the goals of the reduction in the cycle maintenance from 5-8 years to 5 years is cost reduction from storms. To my knowledge, the Company has not reflected any cost savings in the cost of service. Second, PPL should provide an analysis of the most recent 5 years actual versus budget vegetation management spend by vegetation management activity (e.g., ROW maintenance, ground to sky clearance, insect control, the expected costs of additional easements, etc.). Third, PPL did not provide its 5-year vegetation management operating budget for review. This budget should have been provided by vegetation management activity (e.g., ROW maintenance, ground to sky clearance, insect control, the expected costs of additional easements, etc.). Fourth, PPL should provide a breakdown of the vegetation management capital budget with enough detail to determine the incremental amount expected to be spent on the enhanced Row

[45] Direct Testimony of Nicole Howell at 6-8.

program. Finally, PPL Electric should provide details with respect to negotiation with contractors to perform the work. For example, have RFP's been issued to select contractors? Are agreements in place to carry out the work? When is the work expected to begin? The OCA respectfully request that PPL Electric address these issues in its rebuttal testimony.

Q. **WHAT OTHER CONCERNS DO YOU HAVE WITH RESPECT TO VEGETATION MANAGEMENT EXPENSE?**

A. As part of acquiring additional rights-of-way to address "Off ROW" trees, the Company proposes that the Commission grant it the authority to "capitalize the first removal of hazard and danger trees after the acquisition of these additional rights."[46] I recommend that this request be denied. According to the Electric Plant Instructions, Section 7, *Land and Land Rights*, Paragraph A, of the FERC Uniform System of Accounts,

> The accounts for land and land rights shall include the cost of land owned in fee by the utility and rights. Interests, and privileges held by the utility in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, and other like interests in land. **Do not include in the accounts for land and land rights and rights-of-way costs incurred in connection with first clearing and grading of land and rights-of-way and the damage costs associated with the construction and installation of plant**. [Emphasis added][47]

In addition to FERC prohibition of capitalizing the cost of first clearing and grading of land and rights-of-way, the cost of the first clearing of the ROW land (which is part of vegetation management activity) is appropriately recorded as an expense. The Commission would create a very bad precedent by allowing the Company to capitalize

[46] Direct Testimony of Nicole Howell at 11:7-10.
[47] Electronic Code of Federal Regulations, e-CFR data current as of July 7, 2021, Title 18 ~ Chapter I ~ Subchapter C ~ Part 101.

these costs especially given that there is no extenuating circumstance that necessitates the capitalization.

Q. **DOES THIS COMPLETE YOUR DIRECT TESTIMONY?**

A. Yes, it does.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION V. PPL ELECTRIC UTILITIES CORPORATION	: : : : : : :	DOCKET NO. R-2025-3057164

EXHIBITS ACCOMPANYING
DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION V. PPL ELECTRIC UTILITIES CORPORATION	: : : : : : :	DOCKET NO. R-2025-3057164

DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.

Appendix A

PPL Electric Utilities Corporation
Cost of Service
For the Future Test Year Ended June 30, 2027

Line No.	Description	Company Amounts at Present Rates	OCA Adjustments	Amounts After OCA Adjustments	Pro Forma Change in Revenues	Amounts After Change in Revenues
1	Total Operating Revenues	$ 1,065,901	$ -	$ 1,065,901	$ 150,035	$ 1,215,936
2						
3	Operating Expenses					
4	Operation and Maintenance	427,949	(3,508)	424,441	2,506	426,947
5	Depreciation	289,596	(4,247)	285,349		285,349
6	Regulatory Debits/Credits	3,990	-	3,990		3,990
7	Total Operating Expenses	721,535	(7,755)	713,780	2,506	716,286
8						
9	Operating Income Before Income Taxes	344,366	7,755	352,121	147,529	499,650
10						
11	Taxes & Assessments					
12	Taxes Other Than Income	68,847	$ (1,461)	$ 67,386	$ 9,283	$ 76,669
13	Federal Income Tax	(24,372)	(6,348)	(30,720)	26,930	(3,790)
14	State Income Tax	(11,274)	(2,491)	(13,765)	10,009	(3,756)
15	Deferred Income Taxes	53,732	-	53,732	-	53,732
16	Investment Tax Credit	(15)	-	(15)	-	(15)
17						
18	Operating Income after Taxes	$ 257,448	$ 18,055	$ 275,503	$ 101,307	$ 376,810
19						
20	Rate Base	$ 5,817,888		$ 5,814,965		$ 5,814,965
21						
22	Rate of Return	4.43%		4.74%		6.48%
23						

Notes:
[1/] D-1, Page 1.

PPL Electric Utilities Corporation
Summary of Revenue Increase at OCA Rate of Return
For the Twelve Months Ended June 30, 2027

Line No.	Description		Amount	
1	Adjusted Rate Base		$ 5,814,965	1/
2	Required Rate of Return		6.48%	2/
3				
4	Net Operating Income Required		376,810	
5	Net Operating Income at Present Rates		275,503	3/
6				
7	Income Deficiency/(Surplus)		101,307	
8	Revenue Multiplier		1.480991	
9				
10	Required Change in Company Revenue		$ 150,035	
11				
12	Proposed Revenue Change		$ 150,035	
13	Less: Uncollectibles	1.67%	2,506	
14	Net of Uncollectibles		147,529	
15	Less: PA P.U.C Assessment	0.28757%	431	
16	Net of PA P.U.C. Assessment		147,098	
17	Gross receipts tax	0.059	8,852	
18	State Taxable Income		138,246	
19	State Income Tax	7.24%	10,009	
20	Federal Taxable Income		128,237	
21	Federal Income Tax	21.00%	26,930	
22	Income Deficiency/(Surplus)		$ 101,307	

Note:
1/ Schedule LKM-2, Page 1.
2/ Schedule LKM-5.
3/ Schedule LKM-1, Page 1.

PPL Electric Utilities Corporation
Summary of Rate Base
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount per Company Filing [1/]	OCA Adjustments	Amount After OCA Adjustments
1	Electric Plant			
2	Electric Plant in Service	$ 10,176,227	$ -	$ 10,176,227
3	Electric Plant in Service (IT Pro-forma)	25,880	-	25,880
4	Total Utility Plant	10,202,107	-	10,202,107
5				
6	Utility Plant Reserves			
7	Reserve for Depreciation	3,254,277	(4,247) [2/]	3,250,030
8	Reserve for Depreciation (IT Pro-forma)	1,826	-	1,826
9	Total Utility Plant Reserves	3,256,103	(4,247)	3,251,856
10				
11	Net Plant	$ 6,946,004	$ 4,247	$ 6,950,251
12				
13	Additions to Net Plant			
14	Working Capital Requirements:			
15	Cash Working Capital	$ 16,775	$ (7,170) [3/]	$ 9,605
16	Materials and Supplies	72,146	-	72,146
17	Total Additions	88,921	(7,170)	81,751
18				
19	Deductions to Net Plant			
20	Accumulated Deferred Taxes on Income	1,204,395	-	1,204,395
21	Accumulated Deferred Taxes on Income (IT Pro-forma)	6,088	-	6,088
22	Customer Advances for Construction	-	-	-
23	Customer Deposits	6,554	-	6,554
24	Total Deductions	$ 1,217,037	$ -	$ 1,217,037
25				
26	Rate Base	$ 5,817,888	$ (2,923)	$ 5,814,965
27				

Notes
[1/] Company Volume VII, Exhibit C-1
[2/] Exhibit LKM-17
[3/] Exhibit GNK-1

PPL Electric Utilities Corporation
Summary of Adjustments to Operating Income
For the Twelve Months Ended June 30, 2027

Line No.	Description	Operating Revenues	Operation and Maintenance	Depreciation	Regulatory Debits/Credits	Taxes Other Than Income	State Income Tax	Federal Income Tax	Operating Income
1	Amount per Company	$ 1,065,901	$ 427,949	$ 289,596	$ 3,990	$ 68,847	$ (11,274)	$ 29,345	$ 257,448
2									
3	OCA Adjustments:								
4	Adjustment to Payroll Expense	-	(696)	-	-	(51)	54	145	(547)
5	Adjustment to Incentive Compensation Expense	-	(955)	-	-	-	69	186	(700)
6	Adjustment to Advertising Expense	-	(130)	-	-	-	9	25	(95)
7	Adjustment to Customer Payment Transaction Fees	-	(792)	-	-	-	57	154	(581)
8	Remove IIJA Regulatory Asset Amortization	-	(211)	-	-	-	15	41	(155)
9	Adjustment to Research & Development Expenses	-	(321)	-	-	-	23	63	(235)
10	Adjustment to Membership Dues	-	(808)	-	-	-	58	157	(592)
11	Adjustment to Eligible Customer Listing Expenses	-	(100)	-	-	-	7	19	(73)
12	Adjustment to Rate Case Expenses	-	(297)	-	-	-	21	58	(217)
13	Adjustment to Company Sponsorships	-	(120)	-	-	-	9	23	(88)
14	Adjustment to Affiliate Support -Eng. & Construction	-	(88)	-	-	-	6	17	(65)
15	Adjustment to PURTA	-	-	-	-	(1,410)	102	275	(1,033)
16	Adjustment to Depreciation Expenses	-	-	(4,247)	-	-	307	827	(3,112)
17	Remove Economic Development Expense	-	(400)	-	-	-	29	78	(293)
18	Include Universal Services Rider Salaries	-	1,410	-	-	-	(102)	(275)	1,033
19		-	-	-	-	-	-	-	-
20	Interest Synchronization	-	-	-	-	-	(3,026)	(8,143)	(11,169)
21									
22	Total OCA Adjustments	$ -	$ (3,508)	$ (4,247)	$ -	$ (1,461)	$ (2,491)	$ (6,348)	$ (17,922)
23									
24	Total Adjusted Income Before Income Taxes	$ 1,065,901	$ 424,441	$ 285,349	$ 3,990	$ 67,386	$ 26,854	$ (17,622)	$ 239,526

PPL Electric Utilities Corporation
Adjustment to Payroll Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount	
1	Total Distribution Incentive Compensation	$ 5,143	1/
2	T & D-related personnel employed at the end of the year	1,454	2/
3	Annual Months	12	
4	Annualized T & D-related total wages to expense ($000)	$ 89,729	
5	FPFTY Amount Actual T & D-related	90,408	1/
6	Adjustment to Wage expense	(679)	
7	Decrease in benefits expense (line 5 x 11.8%)	(80)	
8	Decrease in payroll taxes (line 5 x 8.15% 3/)	(55)	
9	Total decrease in T&D-related wages, taxes and benefits expenses	$ (815)	
10	Jurisdictional Factor	91.63%	
11	Adjustment to Distribution Expense	$ (747)	

Notes

1/ FPFTY Schedule D-5

2/ Change in number of Employees (1465-23+12)

3/

SS & Medicare	7.65%
Fed Unemployment	0.10%
State Unemployment	0.40%
Allocation for Payroll Taxes	8.15%

PPL Electric Utilities Corporation
Adjustment to Incentive Compensation Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Average monthly T & D-related wages to expense per employee	$ 2,084 [1/]
2	Portion assumed to be related to earnings goals	50.0% [2/]
3	Adjustment to T & D Incentive Compensation expense	$ (1,042)
4	Jurisdictional Factor	91.63%
5	Adjustment to Distribution Expense	$ (955)

Notes

[1/] I&E -RE-II-11-D Attachment 3

[2/] Change in number of Employees (1465-23+12)

PPL Electric Utilities Corporation
Adjustment to Advertising Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount [1/]
1	Goodwill or Institutional Advertising	$ 130
2	Adjustment to O&M Expenses	$ (130)

Notes:
[1/] Attachment -D-7-d.

PPL Electric Utilities Corporation

Adjustment to Customer Payment Transaction Fees
For the Twelve Months Ended June 30, 2027

Line No.	Description	Transaction Counts [1/]	Transaction Fees ($000) [2/]
1	Credit/Debit	1,439,428	$ 3,773
2	Walk-In/Service Center	317,276	635
3			
4	Grand Total	1,756,705	4,408
5	Amount per Company		5,200 [3/]
6	Adjustment to O&M Expense		$ (792)

Notes:

[1/] I&E-RE-II-19-D Attachment 1, Tab C, scaled back to a 15% growth rate.

[2/] Fee rate based on data presented in I&E-RE-II-19-D Attachment 1, Tab C.

[3/] Response to OCA XXV-14.

PPL Electric Utilities Corporation

Adjustment to Remove Infrastructure Investment and Jobs Act (IIJA) Regulatory Asset Amortization

For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Amortization of IIJA Regulatory Asset	$ 211 [1/]
2	Adjustment to O&M Expenses	$ (211)

Notes:

[1/] PPL Volume VII, Schedules D-10.

PPL Electric Utilities Corporation
Adjustment to Research & Development Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount [1/]
1	NEETRAC Spending	$ 200
	Internal R&D	121
2	Adjustment to O&M Expenses	$ (321)

Notes:
[1/] PPL Volume VII, Schedules D-10.

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Exhibit LKM - 10

PPL Electric Utilities Corporation
Adjustment to Membership Dues
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Membership Dues Forecasting Error	$ 808 [1/]
2	Adjustment to O&M Expenses	$ (808)

Notes:
[1/] OCA XII-11.

PPL Electric Utilities Corporation
Adjustment to Eligible Customer Listing Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Projected Eligible Customer Listing Expenses	$ 100 [1/]
2	Adjustment to O&M Expenses	$ (100)

Notes:
[1/] PPL Volume VII, Schedules D-8.

PPL Electric Utilities Corporation
Adjustment to Rate Case Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Projected Rate Case Expense	$ 2,222 [1/]
2	Normalization Period (Years)	5
3	Normalized Amount	$ 444
4	Normalized Rate Case Expense per Company	741 [1/]
5	Adjustment to Operating Expenses	$ (297)

Notes:
[1/] PPL Volume VII, Schedules D-6.

PPL Electric Utilities Corporation
Adjustment to Company Sponsorships
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Total Company Sponsorships	$ 120 [1/]
2	Adjustment to O&M Expenses	$ (120)

Notes:
[1/] Response to I&E-RE-I-12 Attachment.

PPL Electric Utilities Corporation
Adjustment to Affiliate Support -Engineering & Construction
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Labor /Payroll	$ 1,432
2	Number of Positions	211
3	Average Amount	7
4	Vacant Positions	(13)
5	Adjustment to O&M Expenses	$ (88)

Notes:
[1/] OCA XII-21.

Docket No. R-2025-3057164
Exhibit LKM - 15

PPL Electric Utilities Corporation
Adjustment to PURTA
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	PPL PURTA Expense	$ 1,410 [1/]
2	Adjustment to Taxes Other Than Income	$ (1,410)

Notes:
[1/] BR-1

PPL Electric Utilities Corporation
Adjustment to Depreciation Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	PPL Accrual	OCA Accrual	Adjustment
1	Distribution Plant	$199,912 [1/]	$195,832	$ (4,080)
2				
3	General Plant	$ 59,822	$ 59,655	$ (167)
4	Total Adjustment			$ (4,247)

Notes:
[1/] PPL Volume VII, Schedules D-6.

PPL Electric Utilities Corporation
Adjustment to Economic Development Expense
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	Proposed Economic Development Expense	$ 400 [1/]
2	Adjustment to Operating Expenses	$ (400)

Notes:
[1/]

PPL Electric Utilities Corporation
Adjustment to Include Universal Services Rider Salaries
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	Universal Services Rider Salaries	$ 1,410
2	Adjustment to Taxes Other Than Income	$ 1,410

PPL Electric Utilities Corporation
Interest Synchronization Adjustment
For the Twelve Months Ended June 30, 2027

Line No.	Description		Amount	
1	Company Rate Base	$	5,814,965	1/
2	Weighted Cost of Debt		2.950%	2/
3	Adjusted Interest Deduction	$	171,541	
4	Interest Deduction Per Company		129,739	3/
5	Adjustment to Synchronize Interest Expense	$	41,802	
6	Effective State Income Tax Rate		7.24%	
7	Adjustment to State Income Taxes	$	(3,026)	
8	Federal Income Tax Base	$	38,776	
9	Federal Income Tax Rate		21.00%	
10	Adjustment to Federal Income Taxes	$	(8,143)	

Notes:
1/ Exhibit LKM-2, Page 1.
2/ Exhibit LKM-20.
3/ PPL Electric Exhibit BR-1, Page 56.

PPL Electric Utilities Corporation
Calculation of Rate of Return
For the Twelve Months Ended June 30, 2027

Line No.	Description	Capitalization Ratio	Cost Rate	Weighted Cost
1	Debt	58.00%	5.08%	2.95%
2	Equity	42.00%	8.40%	3.53%
3	Total	100.00%		6.48%

Source:
OCA witness Garrett

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Lafayette K. Morgan Jr., hereby state that the facts above set forth in my Corrected Direct Testimony, OCA Statement 1, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: January 16, 2026

Signature: /s/ Lafayette K. Morgan Jr.
Lafayette K. Morgan Jr.

Address: 10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

OCA Statement 1SR

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION V. PPL ELECTRIC UTILITIES CORPORATION	:	DOCKET NO. R-2025-3057164

SURREBUTTAL TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.

ON BEHALF OF THE
OFFICE OF CONSUMER ADVOCATE

FEBRUARY 9, 2026

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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I. Introduction

Q. **PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Lafayette K. Morgan, Jr. My business address is 10480 Little Patuxent Parkway, Suite 300, Columbia, Maryland, 21044. I am a Public Utilities Consultant working with Exeter Associates, Inc. ("Exeter"). Exeter is a consulting firm specializing in issues pertaining to public utilities.

Q. **ARE YOU THE SAME LAFAYETTE K. MORGAN, JR. WHO SUBMITTED PRE-FILED DIRECT TESTIMONY IN THIS PROCEEDING?**

A. Yes, I am.

Q. **WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?**

A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimonies of PPL Electric witnesses Dennis A. Urban, Jr., Bethany L. Johnson, Daniel S. Dane, Andrew W. Elmore, Katelyn Arnold, Nicole Howell, Lisa Norden, James Conrad, Jason Hunt, Sharon Leskowsky, and Vincent Poplaski which were filed on January 23, 2026. In this surrebuttal testimony, I will respond to these witnesses' disagreements with the adjustments I recommended in my direct testimony and further explain why I continue to recommend the adjustments I made. However, in certain instances, the Company has accepted some of my adjustments, or I have either revised or withdrawn adjustments that I initially recommended.

Q. **HAVE YOU PREPARED EXHIBITS TO ACCOMPANY YOUR SURREBUTTAL TESTIMONY?**

A. Yes. I have prepared Surrebuttal Exhibits LKM-1SR through LKM-20SR. In PPL Electric's rebuttal testimony, certain changes were reflected in its cost of service. As a result, the amounts presented in my cost of service need to be updated to reflect the

changes made by PPL Electric. Also, in the accompanying exhibits, I have reflected changes I have made to four adjustments.

As a result of incorporating these changes, the OCA's revenue requirement has been revised. Any changes I have made are discussed below. After reflecting PPL Electric's and the OCA's changes to the cost of service, the OCA's recommended increase in rates is now $186,785,000. This amount is $36,750,000 more than the $150,035,000 I recommended in my direct testimony, but $169,4487,000 less than PPL Electric's requested increase of $356,272,000. The cause of the significant change in the OCA's increase in revenue requirement is primarily driven by recognition of the negative net salvage adjustment which was inadvertently left out of the depreciation expense that was included in the schedules for developing the Company's revenue requirement.[1]

II. Revenue Requirement Issues

1. Company Sponsorships

Q. **PLEASE RESPOND TO MR. URBAN'S DISAGREEMENT WITH YOUR ADJUSTMENT TO COMPANY SPONSORSHIPS.**

A. In my direct testimony, I recommended an adjustment to remove $120,000 from the cost of service related to Company Sponsorships because I believe that they promote PPL Electric's corporate image and contribute little to enhance the provision of safe and reliable service to PPL Electric's ratepayers.[2]

Mr. Urban disagrees with the amount I have removed from the cost of service because he states that the $120,000 is not the amount included in PPL Electric's cost of service for Company Sponsorships. Instead, he indicates that only $27,510 was

[1] PPL Electric Exhibit JJS-3, p. I-7.
[2] Direct Testimony of Lafayette K. Morgan, Jr. at 19:6-13.

included in the cost of service for these sponsorships, and that the Company will not oppose the removal of the $27,510 from the cost of service. He cites the response to I&E-RE-I-12-D as the support for the $27,510.[3] After reviewing the documentation, I will accept the $27,510 as the appropriate amount to be removed from the cost of service.

2. Membership Dues

Q. **PLEASE RESPOND TO THE COMPANY'S DISAGREEMENT WITH YOUR ADJUSTMENT TO MEMBERSHIP DUES.**

A. In my direct testimony, I recommended an adjustment to decrease membership dues by $808,000 based on an error that overstated membership dues. [4]According to Mr. Urban's testimony, the Company agrees with the adjustment but proposes that the full amount of $808,339 be removed for overstatement of membership dues instead of the $808,000 I recommended.[5] I accept the revised amount as recommended by Mr. Urban in his rebuttal testimony.

3. Payroll Expense

Q. **PLEASE RESPOND TO MR. URBAN'S AND MR. DANE'S DISAGREEMENT WITH YOUR ADJUSTMENT TO PAYROLL EXPENSE.**

A. In my direct testimony, I explained that I adjusted the FPFTY payroll expense to reflect the average number of newly hired employees for the Customer Service group. I explained that because of the onboarding process for customer service representatives, it is not likely that the proposed 23 new positions will be filled during the entire FPFTY. Recognizing the onboarding process, as explained in my direct testimony, I have assumed that an average number of Customer Service employees will be on staff during

[3] Rebuttal Testimony of Dennis Urban at 7:8-10.
[4] Direct Testimony of Lafayette K. Morgan, Jr. at 17:13-17.
[5] *Id*.

the year. Therefore, I have adjusted the number of new customer service employees to reflect 12 employees. [6]

In disagreeing with my adjustment, Mr. Urban explains that the Customer Service functional group applied a 5% vacancy reserve to its payroll expense and explained that the reduction I proposed does not factor in contractors who could support the customer service function, if the actual number of employees are less than proposed.[7]

Also, in his rebuttal, Mr. Dane stated that I have not provided supporting evidence that it is appropriate to reduce the staffing level in calculating payroll expenses for the FPFTY.[8] However, I would point out the Company has not refuted the statements I made in my direct testimony regarding the hiring, training and testing of customer service representatives, or the turnover rate of customer service representatives. Hence, I believe my decision to use the average number of customers is valid.

With respect to claims made by Mr. Urban that my reduction in the number of customer service employees is not appropriate because the Company included a 5% vacancy rate, I do not believe that the Company has clearly demonstrated this claim. I&E witness Christopher Keller also makes a similar observation in his direct testimony.[9] The Company uses a generalized approach in determining its FPFTY payroll expense. This approach calculates the payroll based on applying the average payroll expense per employee to the total number of employees. Hence the Company has not demonstrated it applied a 5% vacancy rate to customer service representatives

[6] Direct Testimony of Lafayette K. Morgan, Jr. at 8:15-16.
[7] Rebuttal Testimony of Dennis Urban at 12:18-13:2.
[8] Rebuttal Testimony of Daniel S. Dane at 17:11-12.
[9] Direct Testimony of Christopher Keller at 5:16-6:2.

in that calculation and my adjustments should be accepted, as they appropriately address the likelihood that the posted positions will be filled by the close of the FPFTY.

I believe that any consideration of Mr. Urban's statement about the use of contractors to fill the void left by unfilled customer service positions should be limited. Mr. Urban's statement that the Company "could" use contractors is an indication that there is no definitive plan to hire contractors to fill the customer service representatives' functions. He makes the statement without revealing a definitive action plan. If there were a definitive plan, there would be a contingency budgeted. If a contingency exists, then the Company has overstated its costs, and the contingency costs should be removed if the full cost of 23 employees are included in the cost of service.

Q. **WITH RESPECT TO THE ADDITIONAL CUSTOMER SERVICE EMPLOYEES, ARE THERE OTHER REASONS THAT MAKES IT PLAUSIBLE THAT ALL OF THE EMPLOYEES WILL NOT BE HIRED DURING THE ENTIRE FPFTY?**

A. Yes. In OCA witness Alexander's surrebuttal testimony, she mentions that PPL Electric witness Norden acknowledges that improvement in the customer service function is needed. However, Ms. Norden only indicates a plan exists but provided no details of such a plan, nor was the plan provided. Hence, even though I recommended an adjustment to decrease customer service labor expense, and Ms. Alexander raised concerns about PPL Electric customer service, one would expect PPL Electric to provide more details to buttress its claim. PPL Electric did not do so. Failure to provide the plan, limits the evaluation of the plan and the potential hiring of additional staff.

4. Incentive Compensation Expense

Q. **PLEASE RESPOND TO THE COMPANY'S DISAGREEMENT WITH YOUR ADJUSTMENT TO INCENTIVE COMPENSATION EXPENSE.**

A. In my direct testimony, I explained the rationale for my adjustment to the incentive compensation expense.[10] In short, I believe that incentive compensation that are based on achieving earnings goals are more aligned with increasing shareholder value and are not properly recoverable from ratepayers.

One of the arguments made by the Company in support of its incentive compensation expense is that it must pay market-based compensation to attract and retain employees.[11] However, it should be noted that my adjustment in no way claims that PPL Electric should not be allowed to pay competitive market-based compensation. Instead, the adjustment I have made to reduce incentive compensation is an adjustment to assign a portion of the incentive compensation to shareholders. In other words, I believe the portion of incentive compensation tied to achieving earnings goals should be the responsibility of shareholders because they gain the most from achieving earnings goals.

Q. **ARE THE PRACTICES OF OTHER JURISDICTIONS RELEVANT TO THE RECOVERY OF INCENTIVE COMPENSATION IN THIS PROCEEDING?**

A. No. The practices of other jurisdictions that are cited by Mr. Dane address the payment of competitive compensation to employees to meet the competition for employees in the labor marketplace. As I explained above, my adjustment does not challenge the payment of competitive compensation. In addition, the Commission should decide each case based on the merit of the evidence presented.

[10] Direct Testimony of Lafayette K. Morgan, Jr. at 9:5 -11:8.
[11] Rebuttal Testimony of Daniel Dane at 19:7-11.

Q. **MR. POPLASKI STATES YOUR ADJUSTMENT FAILS TO RECOGNIZE THAT 100% OF THE RESTRICTED STOCK COMPENSATION (RSUS) ARE NOT DEPENDENT ON FINANCIAL METRICS, SO ANY ADJUSTMENT TO LIMIT THE RECOVERY OF THOSE AMOUNTS SHOULD BE REJECTED.[12] WHAT IS YOUR RESPONSE?**

A. In my direct testimony, I address this issue. I stated: "Though the Company was asked to provide a breakdown of the cost data based upon each type of plan, the requested data was not made available."[13] Mr. Poplaski offers his critique, but the Company has not supplemented its data request response, which would allow me to revise my testimony. Hence, unless the data has been provided, Mr. Poplaski's statement that my adjustment should be rejected is not valid and should be disregarded. The Commission should reject the Company's position on this issue for the failure of the Company to provide the requested data.

5. Goodwill and Institutional Advertising Expense

Q. **PLEASE RESPOND TO MR. URBAN'S DISAGREEMENT WITH YOUR ADJUSTMENT TO GOODWILL AND INSTITUTIONAL ADVERTISING EXPENSE.**

A. In my direct testimony, I recommended an adjustment to remove $130,000 in goodwill and institutional advertising from the cost of service.[14] While Mr. Urban states he disagrees with my adjustment, he does not present specific reasons for his disagreement.[15]

Q. **WHAT IS THE BASIS OF YOUR ADJUSTMENT?**

[12] Rebuttal Testimony of Vincent Poplaski at 7:6-10.
[13] Direct Testimony of Lafayette Morgan at 10:3-5.
[14] Id. at 11:9-12:3.
[15] Rebuttal Testimony of Dennis Urban at 13:19-14:15.

A. My adjustment is based on my understanding of the definition of goodwill and institutional advertising expenses and the limits of their recovery for ratemaking purposes. It should be noted that it is the Company that classified these expenses as goodwill and institutional advertising expenses. Hence, the characterization of the advertisements was not based on my judgement.

Q. **WHY SHOULD THOSE EXPENSES BE REMOVED FROM THE COST OF SERVICE.**

A. Under traditional ratemaking, it has been a long-held position that institutional and goodwill advertising should not be recovered from ratepayers because they are designed to enhance the image of the utility and its name recognition. While this type of advertising comes at a cost, it provides little benefit to ratepayers. Therefore, I continue to take the position that these costs should be removed from the cost of service. Therefore, the Commission should reject the Company claim for this expense.

6. Research & Development ("R&D") Expenses

Q. **PLEASE RESPOND TO MR. URBAN'S DISAGREEMENT WITH YOUR ADJUSTMENT TO RESEARCH AND DEVELOPMENT EXPENSES.**

A. In my direct testimony, I recommended an adjustment to R&D expenses which removed a total of $321,000 from the cost of service. There are two cost components associated with this adjustment. First, PPL Electric claimed external R&D expenses of $200,000 that relates to the National Electric Energy, Testing, Research and Applications Center ("NEETRAC"), which is a non-profit member- supported electric energy research, development and testing center.[16] The other R&D expense was an internal cost increase that PPL Electric explained as being due to more coordination

[16] Direct Testimony of Lafayette Morgan at 16:19-22.

and participation with its Transmission and Distribution businesses. I requested the Company to more fully explain these increases in its rebuttal testimony.

In Mr. Urban's rebuttal testimony, he explained that NEETRAC is an organization that helps address emerging electric grid challenges. This center provides a platform for research and knowledge sharing. According to Mr. Urban, NEETRAC research is needed to adapt to industry changes, find lower cost solutions, and drive innovation in grid modernization for improved reliability, safety and efficiency Mr. Urban states that NEETRAC work involves projects with The Electric Power Research Institute ("EPRI"), and entity generally recognized as a R&D entity that provides benefits to electric power industry.[17]

With respect to the $121,000 increase in R&D expenses related to the coordination and participation of PPL Electric's Transmission and Distribution businesses, the Company has offered no further explanation or insight as to why the coordination and participation of the two business units would cause an increase in R&D expenses. As presented by the Company in Attachment II-D-7e, the increase in these internal costs appears to be independent of the Company's support of external R&D support..

Based on the additional information I have gained about NEETRAC, I am revising my adjustment to R&D expenses to include the $200,000 related to NEETRAC. However, I am still recommending the disallowance of the $121,000 related to internal R&D expenses.

[17] Rebuttal Testimony of Dennis Urban at 15:13-22.

7. Rate Case Expenses

Q. **PLEASE RESPOND TO MS. JOHNSON'S AND MR. DANE'S DISAGREEMENT WITH YOUR ADJUSTMENT TO RATE CASE EXPENSES.**

A. PPL Electric is claiming rate case expenses of $2,222,000 which it proposes to normalize over a 3-year period. However, in my direct testimony, I recommended a 5-year normalization of rate case expenses based on PPL Electric's historical rate case filings.[18]

Ms. Johnson and Mr. Dane disagree with my adjustment and are seeking a 3-year normalization based on the Company's anticipation of filing a rate case in 3 years. Other than the statement that the Company anticipates filing a rate case in 3-years, there is nothing that provides any certainty that it will happen.

Mr. Dane, on page 25 of his rebuttal testimony, presents data that purportedly supports a 33-month interval between rate cases. The problem with the data set he provides is that he chooses to omit the interval between the prior rate case and this current rate case. This omission significantly distorts the conclusion he presents. Therefore, this analysis should be disregarded, and the Commission should deny the Company's claim for a 3-year normalization of rate case expenses.

8. Economic Development

Q. **PLEASE RESPOND TO THE COMPANY'S DISAGREEMENT WITH YOUR ADJUSTMENT TO REMOVE THE COMPANY'S INCLUSION OF THE $400,000 EXPENDITURE FOR ECONOMIC DEVELOPMENT EXPENSE.**

[18] Direct Testimony of Lafayette Morgan at 18:6-21.

A. In my direct testimony, I recommended an adjustment to remove the $400,000 because the broad benefits of the program and design of the program are governmental functions and not the functions of a utility.

Company witnesses Dane and Hunt disagree with my adjustment. In his rebuttal testimony, Mr. Dane characterizes the economic development expense in the revenue requirement as intended to recover the reasonable and necessary costs incurred by the Company to provide electric distribution service during the period in which rates will be in effect.[19] However, this claim is not consistent with the information provided by Mr. Hunt because, as discussed below, these cost are not related to the provision of electric distribution services.

Mr. Hunt states that PPL Electric's Economic Development proposal, (also referred to as the Opportunity Pennsylvania Program) is reasonable and aligned with the Company core obligations and designed to benefit customers by helping communities prepare competitive sites and attract investment.[20] These are not activities related to the provision of electric distribution services, but are more akin to donor activities.

Mr. Hunt argues that when communities attract new or expanding businesses, the additional load helps to further optimize infrastructure utilization.[21] Here, Mr. Hunt is essentially offering the economic theory argument about spreading fixed costs across a broader base to lower unit costs to customers.[22] However, it is not a utility's role to donate funds for the recruitment and activities related to seeking out and bringing new and expanding businesses to its service area. That is a proposition that places an

[19] Rebuttal Testimony of Daniel Dane at 11:3-5.
[20] Rebuttal Testimony of Jason Hunt at 1:17-21.
[21] Rebuttal Testimony of Jason Hunt at 2:15-19.
[22] *Id*.

enormous burden on the utility's capital resources which would take away resources that should be used for the development of the electric grid and investments in infrastructure.

It is well known that operating a utility is capital intensive and there is a constant need to raise capital to fund growth. It is beyond the utility's scope of operation to also fund the attraction of businesses and new customers to a particular section of its service territory. There are numerous factors that attract the movement of business and people to a region. For example, tax policy, education and healthcare, social factors, and the proximity to factors that affect the quality of life. These are issues that the governmental authorities are better equipped to handle and are part of their mandates.

In Mr. Hunt's direct testimony, he states that the "Opportunity Pennsylvania Program is a proactive economic development initiative that offers two key forms of support to communities within PPL Electric's service territory: (1) reimbursement funding for completed site development work; and (2) technical assistance to help communities secure additional state and federal funding."[23] He further stated that "The Opportunity Pennsylvania Program is designed to help communities take a proactive approach to attracting job creation and private investment through strategic site development. The goal is to improve 'speed to market,' helping communities become more competitive for high-impact investments and advancement of economic development."[24] In my opinion, PPL Electric's proposal has not offered a clearly articulated program that aligns with the role and operation of the utility. For example, it is not clear the type of state and federal funding PPL Electric would be providing assistance to secure. It is also not clear whether projects being pursued are primarily

[23] Direct Testimony of Jason Hunt, at 5:21-6:2.
[24] *Id*. at 7:14-18.

electric utility-related projects or what PPL Electric's funding of technical assistance is intending to secure. In other words, the programs that PPL Electric identified (reimbursement funding for completed site development work; technical assistance to help communities secure additional state and federal funding; and the proactive approach to attracting job creation and private investment through strategic site development) sound like broad corporate giving rather than a well-defined economic development program.

Essentially, the Company's rebuttal is attempting to change the perception of the program by claiming the program focuses on community preparedness rather than subsidization. However, the fact is that subsidization would occur under the program because a third-party, PPL Electric, would be funding efforts to attract development in the community. The subsidization essentially is making funds available to attract activity to an area that may not attract the activity without the funding. Despite these arguments, Mr. Hunt admits that the program is a way to help communities complete essential site-readiness steps and compete for larger state and federal awards.[25]

The fact that the adjustment proposed by the Company is to provide funding to create economic development rather than provide electric utility service, is a clear indication that the activity the Company is seeking to fund is beyond the scope of providing utility service. Therefore, I recommend the Commission deny this adjustment proposed by the Company.

9. Infrastructure Investment and Jobs Act (IIJA) Regulatory Asset Amortization

Q. **PLEASE RESPOND TO THE COMPANY'S DISAGREEMENT WITH YOUR ADJUSTMENT TO THE IIJA REGULATORY ASSET AMORTIZATION.**

[25] Rebuttal Testimony of Jason Hunt at 2:19-22.

A. In my direct testimony, I recommended an adjustment to remove the IIJA regulatory asset amortization from the cost of service in this proceeding for three reasons. First, while PPL Electric states that it submitted notice to the Commission that it would defer the costs, the Commission did not issue an Order that authorizes the deferral. Second, the amount for which recovery is sought is not extraordinary and substantial. For a company the size of PPL Electric, recovery of $633,000 does not negatively impact its financial ratings or detract from its status as a financially fit public utility. Third, the costs were not unanticipated.[26]

Company witnesses Dane and Leskowsky disagree with my adjustment. First, they believe the costs incurred meet the criteria for cost deferral in that the costs resulted from new legislation that required utilities to incur new, incremental costs that were not part of normal, ongoing O&M prior to the enactment of the legislation. Second, the witnesses state the Commission explicitly authorized utilities to utilize deferred accounting to track costs related to IIJA in a regulatory asset in Docket No. P-2022-3032929.[27]

Q. **DO YOU AGREE WITH THE COMPANY'S WITNESSES?**

A. No. In my direct testimony, I explained more fully why the positions of the Company's witnesses are not valid. I also explained that even if the Commission had notified utilities that it incurred IIJA costs that qualified for regulatory asset treatment, PPL Electric failed to obtain a Commission order to defer the costs. The Commission's Order is needed to support the creation of a regulatory asset account that entitles the utility to recover future revenues. Importantly, PPL Electric did not provide support for its argument that the IIJA costs are extraordinary and substantial which are necessary

[26] Direct Testimony of Lafayette Morgan at 15:21-16:10.
[27] Rebuttal Testimony of Daniel Dane at 12:2-4, and Rebuttal Testimony of Sharon Leskowsky at 7:7-9.

elements for recovery of deferred expenses. Therefore, PPL Electric does not qualify for recovery and the Commission should deny the recovery of these costs.

Q. **PPL ELECTRIC WITNESS SHARON LESKOWSKY STATE THAT YOU HAVE MISINTERPRETED THE COMMISSION'S ORDER TO ESTABLISH AN IIJA REGULATORY ASSET.[28] PLEASE RESPOND TO HER ASSERTION.**

A. I have not misinterpreted the Commission's Order as I will explain below. The Financial Accounting Standards Board's Accounting Standards Codification No. 980-340-25-1 ("ASC 980") provides the following guidance in order to recognize a regulatory asset:

> Rate actions of a regulator can provide reasonable assurance of the existence of an asset. An entity shall capitalize all or part of an incurred cost that would otherwise be charged to expense if both of the following criteria are met:
>
> a. It is probable (as defined in Topic 450) that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for rate-making purposes.
>
> b. Based on available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs. If the revenue will be provided through an automatic rate-adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred cost.
>
> A cost that does not meet these asset recognition criteria at the date the cost is incurred shall be recognized as a regulatory asset when it does meet those criteria at a later date.

These are the criteria set by the FASB which is recognized as the authority on financial accounting standards in the United States. As presented in Ms. Leskowsky's rebuttal

[28] Rebuttal Testimony of Sharon Leskowsky at 7:6-9.

testimony, I am re-presenting Ordering Paragraphs 2 and 3 from the July 2023 Order in Docket No. P-2022-3032929 (the IIJA proceeding):

> 2. That jurisdictional utilities choosing to pursue federal funding for infrastructure projects under the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, 135 Stat. 429 (2021), are authorized, subject to the following conditions, to defer and record as an IIJA-specific regulatory asset for accounting purposes those costs incurred in order to prepare, apply, administer, and otherwise execute on federal funding opportunities made available by the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, 135 Stat. 429 (2021):
>
> a. **That the authorization granted for deferred accounting treatment carries no assurance of future rate recovery** [Emphasis Added];
>
> b. That the utility shall make a claim of the deferred expenses at the first available opportunity;
>
> c. That the authorization for deferred accounting treatment be limited to actual operations and maintenance costs and not include capitalized costs; and,
>
> d. **That this Opinion and Order will in no way limit the ability of any party to a future rate case to contest recovery of any of the costs deferred pursuant to the limited authorization therein** [Emphasis Added].
>
> 3. That a utility shall file a notice with the Commission at Docket No. P-2022-3032929 upon establishing an IIJA-specific regulatory asset as described in this Opinion and Order. Such notification shall be served on the Commission's Bureau of 14 Investigation and Enforcement, the Office of Consumer Advocate, and the Office of Small Business Advocate.

The key factor, under ASC 980, for an expense to be recorded as a regulatory asset is that the Commission's Order should make it probable that in the future revenue will be authorized to permit recovery of the previously incurred cost. As I have highlighted, Ordering Paragraphs 2(a) and 2(d) makes it clear that the cost recovery

was not probable. Therefore, the IIJA costs do not qualify as a regulatory asset, and it should not be assumed that the Commission has agreed that the costs can be recovered through rates. Moreover, in my direct testimony, I explained that these costs did not meet the Commission's three requirements that the costs be: (1) extraordinary and substantial; (2) non-recurring; and (3) unanticipated.[29] The Company's rebuttal testimonies have focused on what they described as my interpretation of the Commission's Order and spent little time demonstrating that the costs for which recovery is being sought meet the Commission's three requirements for the costs to recovered. Based on the foregoing, I recommend the Commission deny recovery of these costs.

10. Customer Payment Transaction Fees

Q. **PLEASE RESPOND TO MR. DANE'S AND MS. NORDEN'S DISAGREEMENT WITH YOUR ADJUSTMENT TO PAYMENT TRANSACTION FEES.**

A. In my direct testimony, I explained that I derived the FPFTY payment transaction fees based on an annual growth rate of 15%. This rate was used to project the number of transactions on which the payment transaction costs were derived. The 15% growth rate is based on the historical growth in payment transaction fees.[30]

While both witnesses Dane and Norden disagree with my adjustment, Mr. Dane offers the critique of my adjustment. He states that "applying a historical growth rate assumes that customer behavior will remain unchanged despite a fundamental change in pricing structure. Reliance solely on historical data is likely to materially understate future transaction volumes."[31] However, it is important to recognize that PPL Electric's

[29] Direct Testimony of Lafayette Morgan at 15:21-16:14.
[30] *Id*. at 13:6-8.
[31] Rebuttal Testimony of Daniel Dane at 16:6-8.

30% growth is not supported by any data. PPL Electric simply assumes the 30% growth and offers no evidentiary data to show how the 30% growth rate was derived. On the other hand, my 15% growth rate is not simply an assumption to use half of the Company's claim. Instead, my 15% growth rate is supported by historical data supplied by the Company. In fact, the most recent raw data, provided by the Company, suggests that the growth in the number of transactions decreased from 15.2% to 14.4%.[32] Yet, I have used the 15% rate as a reasonable growth rate. Given, that my adjustment is driven by a growth rate that is based on data, and the Company's adjustment is based on an unsupported assumption, I recommend the Commission deny the Company's claim with respect to the payment transaction fee growth.

11. PURTA Tax

Q. **PLEASE RESPOND TO THE COMPANY'S REBUTTAL ON YOUR ADJUSTMENT TO THE PURTA TAX EXPENSE.**

A. In my direct testimony, I recommended an adjustment to remove the PURTA tax expense based released notices from the Pennsylvania Department of Revenue. PPL Electric witness Elmore explains that it is the PURTA surcharge whose millage rate has been set to 0 (zero) and not the foundational PURTA rate. After review, I accept the clarification made by Mr. Elmore, and have revised the cost of service to remove the adjustment of $1,410,000 that I initially recommended.

12. Vegetation Management

Q. **PLEASE RESPOND TO MS. LESKOWSKY'S DISAGREEMENT WITH YOUR RECOMMENDATION RELATING VEGETATION MANAGEMENT EXPENSE.**

[32] I&E-RE-II-19-D Attachment 1, Tab RE_II_19_A.

A. In my direct testimony, I explained that as part of acquiring additional rights-of-way to address "Off ROW" trees, the Company requested that the Commission grant it the authority to capitalize the cost of the first clearing of the newly acquired rights-of-way after the acquisition. I disagreed with the request and recommended that the Commission deny the request.[33] I supported my position on the Company's request by citing the relevant section of the FERC Uniform System of Accounts ("USOA") that state that the first clearing of related to rights of way cannot be capitalized.

Ms. Leskowsky claims that I incorrectly asserted that FERC prohibits the capitalization of the first clearing and grading of land and rights-of-way.[34] However, because the language in the USOA is clear, Ms. Leskowsky has chosen to attempt to needlessly complicate the issue by conflating the instances when first clearing of land may be capitalized as part of plant construction activities concepts or installation of equipment. Essentially, Ms. Leskowsky argues, in her rebuttal testimony, that I have selectively chosen the plant instruction section of the FERC USOA that supports my position and ignored sections that do not support my position.[35] This is conjecture on her part.

Before responding to Ms. Leskowsky's claim that I have selectively chosen only the plant instruction section of the FERC USOA that supports my position, I wish to make it clear that if the FERC USOA did not prohibit the capitalization of the first clearing of rights of way, a vegetation management function, there would be no need for PPL Electric to seek the Commission's approval of an exception to allow it to capitalize the costs.

[33] Direct Testimony of Lafayette Morgan at 28:8-11.
[34] Rebuttal Testimony of Sharon Leskowsky at 11:8-9.
[35] Id. at 11:23-13:1.

Another point to clarify is how Vegetation Management is normally treated from an operation and accounting perspective. Vegetation Management is a maintenance activity. "These activities include tree pruning, tree removal, brush control, and herbicide application".[36] "Vegetation management improves system reliability, allows electric utilities to provide safe electric service, and plays a role in reducing wildfires. Vegetation encroachment into Company assets can make it difficult to access facilities during storm restoration. Providing clearance between PPL Electric's assets and vegetation will support safer working conditions for line workers and tree trimmers and will allow for quicker restoration of service to customers after a storm."[37] It does not involve preparation of a site for construction or installation of equipment. Hence, it is recorded as an expense and not capitalized. In fact, this is part of the reason the Company has to seek Commission authorization to move away from the normal accounting in order to capitalize the costs. To equate vegetation management to preparation of a site for construction, as Ms. Leskowsky does in her rebuttal testimony, is misleading. It is important to recall that PPL Electric proposes to "acquire additional rights which will allow it to clear vegetation more easily and eliminate further risk to its power lines and other assets. Specifically, the Company wants to acquire rights that will allow it to address hazard and danger trees outside of its existing ROW."[38] It is the first clearing of the additional ROW that the Company is seeking to capitalize.

There are three plant instruction sections related to land and land rights that Ms. Leskowsky presents in her rebuttal testimony. The first plant instruction section that

[36] Direct Testimony of Nicole Howell at 3:17-18.
[37] Id. at 2:18 -3:2.
[38] Direct Testimony of Nicole Howell at 9:8-11.

Ms. Leskowsky discusses in her rebuttal testimony is this section[39], which I referenced in my testimony, and which reads as follows:

> The accounts for land and land rights shall include the cost of land owned in fee by the utility and rights. Interests, and privileges held by the utility in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, and other like interests in land. Do not include in the accounts for land and land rights and rights-of-way costs incurred in connection with first clearing and grading of land and rights-of-way and the damage costs associated with the construction and installation of plant.

Notice the prohibition of including the cost of the first clearing and grading of land and rights-of-way in the land accounts. This instruction also prohibits the inclusion of damage costs associated with the construction and installation of plant in the land account. As I interpreted this plant instruction, the damage costs associated with the construction and installation of plant, refers to incidental damage caused during vegetation management activities. This instruction was cited because it is more relevant to vegetation management.

The second plant instruction section Ms. Leskowsky cites in her rebuttal testimony[40] reads as follows:

> The accounts for land and land rights shall include the cost of land owned in fee by the utility and rights. Interests, and privileges held by the utility in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, and other like interests in land. **Do not include in the accounts for land and land rights and rights-of-way costs incurred in connection with first clearing and grading of land and rights-of-way and the damage costs associated with the construction and installation of plant. Such costs shall be**

[39] Rebuttal Testimony of Sharon Leskowsky at 11:8.
[40] Id. at 11:23.

> **included in the appropriate plant accounts directly benefited.** [Emphasis added.]

Notice this section also includes the prohibition of including cost of the first clearing and grading of land and rights-of-way in the land accounts. This instruction also prohibits the inclusion of damage costs associated with the construction and installation of plant in the land account but allows it to be capitalized as part of plant. This implies that the clearing and grading of the land was for the preparation of the site for plant construction. The preparation of the site for plant construction is the important distinction here, as compared to the plant instruction that I have referenced. In fact, a plant account, to which the clearing costs can be charged, is contemplated. I did not cite this instruction because it is not relevant to vegetation management, a maintenance function. This plant instruction target plant being constructed.

The third plant instruction section Ms. Leskowsky presents in her rebuttal testimony[41] reads as follows:

> The cost of equipment chargeable to the electric plant accounts, unless otherwise indicated in the text of an equipment account, includes the net purchase price thereof, sales taxes, investigation and inspection expenses necessary to such purchase, expenses of transportation when borne by the utility, labor employed, materials and supplies consumed, and expenses incurred by the utility in unloading and placing the equipment in readiness to operate**. Also include those costs incurred in connection with the first clearing and grading of land and rights-of-way and the damage costs associated with construction and installation of plant.** [Emphasis added]

This section deals with the installation equipment and the construction of plant. This plant instruction allows the cost of clearing to be included in the cost of construction

[41] Rebuttal Testimony of Sharon Leskowsky at 12:16.

and installation of the plant. Because the cost is related to construction, the instruction allows the costs of clearing to be included in the cost of the plant, not the land.

Q. **PLEASE SUMMARIZE YOUR CONCLUSION AFTER RESPONDING TO MS. LESKOWSKY'S CLAIMS THAT YOU SELECTIVELY CHOSE A SECTION OF THE PLANT INSTRUCTIONS WHICH SUPPORTED YOUR POSITION THAT THE COMMISSION SHOULD DENY THE CAPITALIZATION OF THE FIRST CLEARING COST OF THE ADDITIONAL ROW.**

A. Clearing ROWs is a vegetation management function and an operating expense. It is not appropriate to capitalize those costs. If capitalization of vegetation management costs were allowed, PPL Electric would not have to seek approval to capitalize the costs. My discussion of each of the plant instructions (that Ms. Leskowsky uses to suggest my recommendation is incorrect) reveals that there are no instances where FERC allows the inclusion of the first clearing of vegetation to be capitalized as part of land or land rights. The only instances where the first clearing is allowed to be capitalized is when there is construction or installation of equipment. In such a scenario, the clearing cost may be allowed as part of the asset being installed or constructed. Therefore, Ms. Leskowsky's criticism of my recommendation is not valid and should be disregarded.

Q. **DOES THIS COMPLETE YOUR SURREBUTTAL TESTIMONY?**

A. Yes, it does.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION V. PPL ELECTRIC UTILITIES CORPORATION	: : : : : : : :	DOCKET NO. R-2025-3057164

EXHIBITS ACCOMPANYING
SURREBUTTAL TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.

PPL Electric Utilities Corporation
Cost of Service
For the Future Test Year Ended June 30, 2027

Line No.	Description	Company Amounts at Present Rates	OCA Adjustments	Amounts After OCA Adjustments	Pro Forma Change in Revenues	Amounts After Change in Revenues
1	Total Operating Revenues	$ 1,065,901	$ -	$ 1,065,901	$ 186,785	$ 1,252,686
2						
3	Operating Expenses					
4	Operation and Maintenance	427,949	(3,216)	424,733	3,119	427,852
5	Depreciation	289,596	30,353	319,949		319,949
6	Regulatory Debits/Credits	3,990	-	3,990		3,990
7	Total Operating Expenses	721,535	27,137	748,672	3,119	751,791
8						
9	Operating Income Before Income Taxes	344,366	(27,137)	317,229	183,665	500,894
10						
11	Taxes & Assessments					
12	Taxes Other Than Income	68,847	$ (51)	$ 68,796	$ 11,557	$ 80,354
13	Federal Income Tax	(24,372)	(13,239)	(37,611)	33,526	(4,085)
14	State Income Tax	(11,274)	(5,053)	(16,327)	12,461	(3,866)
15	Deferred Income Taxes	53,732	-	53,732	-	53,732
16	Investment Tax Credit	(15)	-	(15)	-	(15)
17						
18	Operating Income after Taxes	$ 257,448	$ (8,794)	$ 248,654	$ 126,121	$ 374,775
19						
20	Rate Base	$ 5,817,888		$ 5,783,562		$ 5,783,562
21						
22	Rate of Return	4.43%		4.30%		6.48%
23						

Notes:
[1/] D-1, Page 1.

PPL Electric Utilities Corporation
Summary of Revenue Increase at OCA Rate of Return
For the Twelve Months Ended June 30, 2027

Line No.	Description		Amount	
1	Adjusted Rate Base		$ 5,783,562	1/
2	Required Rate of Return		6.48%	2/
3				
4	Net Operating Income Required		374,775	
5	Net Operating Income at Present Rates		248,654	3/
6				
7	Income Deficiency/(Surplus)		126,121	
8	Revenue Multiplier		1.480991	
9				
10	Required Change in Company Revenue		$ 186,785	
11				
12	Proposed Revenue Change		$ 186,785	
13	Less: Uncollectibles	1.67%	3,119	
14	Net of Uncollectibles		183,665	
15	Less: PA P.U.C Assessment	0.28757%	537	
16	Net of PA P.U.C. Assessment		183,128	
17	Gross receipts tax	0.059	11,020	
18	State Taxable Income		172,108	
19	State Income Tax	7.24%	12,461	
20	Federal Taxable Income		159,647	
21	Federal Income Tax	21.00%	33,526	
22	Income Deficiency/(Surplus)		$ 126,121	

Note:
1/ Schedule LKM-2, Page 1.
2/ Schedule LKM-5.
3/ Schedule LKM-1, Page 1.

PPL Electric Utilities Corporation
Summary of Rate Base
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount per Company Filing [1/]	OCA Adjustments	Amount After OCA Adjustments
1	Electric Plant			
2	Electric Plant in Service	$ 10,176,227	$ -	$ 10,176,227
3	Electric Plant in Service (IT Pro-forma)	25,880	-	25,880
4	Total Utility Plant	10,202,107	-	10,202,107
5				
6	Utility Plant Reserves			
7	Reserve for Depreciation	3,254,277	30,353 [2/]	3,284,630
8	Reserve for Depreciation (IT Pro-forma)	1,826	-	1,826
9	Total Utility Plant Reserves	3,256,103	30,353	3,286,456
10				
11	Net Plant	$ 6,946,004	$ (30,353)	$ 6,915,651
12				
13	Additions to Net Plant			
14	Working Capital Requirements:			
15	Cash Working Capital	$ 16,775	$ (3,973) [3/]	$ 12,802
16	Materials and Supplies	72,146	-	72,146
17	Total Additions	88,921	(3,973)	84,948
18				
19	Deductions to Net Plant			
20	Accumulated Deferred Taxes on Income	1,204,395	-	1,204,395
21	Accumulated Deferred Taxes on Income (IT Pro-forma)	6,088	-	6,088
22	Customer Advances for Construction	-	-	-
23	Customer Deposits	6,554	-	6,554
24	Total Deductions	$ 1,217,037	$ -	$ 1,217,037
25				
26	Rate Base	$ 5,817,888	$ (34,326)	$ 5,783,562
27				

Notes
[1/] Company Volume VII, Exhibit C-1
[2/] Exhibit LKM-17
[3/] Exhibit GNK-1

PPL Electric Utilities Corporation
Summary of Adjustments to Operating Income
For the Twelve Months Ended June 30, 2027

Line No.	Description	Operating Revenues	Operation and Maintenance	Depreciation	Regulatory Debits/Credits	Taxes Other Than Income	State Income Tax	Federal Income Tax	Operating Income
1	Amount per Company	$ 1,065,901	$ 427,949	$ 289,596	$ 3,990	$ 68,847	$ (11,274)	$ 29,345	$ 257,448
2									
3	OCA Adjustments:								
4	Adjustment to Payroll Expense	-	(696)	-	-	(51)	54	145	(547)
5	Adjustment to Incentive Compensation Expense	-	(955)	-	-	-	69	186	(700)
6	Adjustment to Advertising Expense	-	(130)	-	-	-	9	25	(95)
7	Adjustment to Customer Payment Transaction Fees	-	(792)	-	-	-	57	154	(581)
8	Remove IIJA Regulatory Asset Amortization	-	(211)	-	-	-	15	41	(155)
9	Adjustment to Research & Development Expenses	-	(121)	-	-	-	9	24	(89)
10	Adjustment to Membership Dues	-	(808)	-	-	-	58	157	(592)
11	Adjustment to Eligible Customer Listing Expenses	-	(100)	-	-	-	7	19	(73)
12	Adjustment to Rate Case Expenses	-	(297)	-	-	-	21	58	(217)
13	Adjustment to Company Sponsorships	-	(28)	-	-	-	2	5	(21)
14	Adjustment to Affiliate Support -Eng. & Construction	-	(88)	-	-	-	6	17	(65)
15	Adjustment to PURTA	-	-	-	-	-	-	-	-
16	Adjustment to Depreciation Expenses	-	-	30,353	-	-	(2,198)	(5,913)	22,243
17	Remove Economic Development Expense	-	(400)	-	-	-	29	78	(293)
18	Include Universal Services Rider Salaries	-	1,410	-	-	-	(102)	(275)	1,033
19		-	-	-	-	-	-	-	-
20	Interest Synchronization	-	-	-	-	-	(2,959)	(7,963)	(10,922)
21									
22	Total OCA Adjustments	$ -	$ (3,216)	$ 30,353	$ -	$ (51)	$ (5,053)	$ (13,239)	$ 8,927
23									
24	Total Adjusted Income Before Income Taxes	$ 1,065,901	$ 424,733	$ 319,949	$ 3,990	$ 68,796	$ 24,292	$ (24,513)	$ 266,375

PPL Electric Utilities Corporation
Adjustment to Payroll Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount	
1	Total Distribution Incentive Compensation	$ 5,143	1/
2	T & D-related personnel employed at the end of the year	1,454	2/
3	Annual Months	12	
4	Annualized T & D-related total wages to expense ($000)	$ 89,729	
5	FPFTY Amount Actual T & D-related	90,408	1/
6	Adjustment to Wage expense	(679)	
7	Decrease in benefits expense (line 5 x 11.8%)	(80)	
8	Decrease in payroll taxes (line 5 x 8.15% 3/)	(55)	
9	Total decrease in T&D-related wages, taxes and benefits expenses	$ (815)	
10	Jurisdictional Factor	91.63%	
11	Adjustment to Distribution Expense	$ (747)	

Notes

1/ FPFTY Schedule D-5

2/ Change in number of Employees (1465-23+12)

3/

SS & Medicare	7.65%
Fed Unemployment	0.10%
State Unemployment	0.40%
Allocation for Payroll Taxes	8.15%

PPL Electric Utilities Corporation
Adjustment to Incentive Compensation Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Total Distribution Incentive Compensation Expense	$ 2,084 [1/]
2	Portion assumed to be related to earnings goals	50.0% [2/]
3	Adjustment to T & D Incentive Compensation expense	$ (1,042)
4	Jurisdictional Factor	91.63%
5	Adjustment to Distribution Expense	$ (955)

Notes

[1/] I&E -RE-II-11-D Attachment 3

[2/] Change in number of Employees (1465-23+12)

PPL Electric Utilities Corporation
Adjustment to Advertising Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount [1/]
1	Goodwill or Institutional Advertising	$ 130
2	Adjustment to O&M Expenses	$ (130)

Notes:
[1/] Attachment -D-7-d.

PPL Electric Utilities Corporation

Adjustment to Customer Payment Transaction Fees
For the Twelve Months Ended June 30, 2027

Line No.	Description	Transaction Counts [1/]	Transaction Fees ($000) [2/]
1	Credit/Debit	1,439,428	$ 3,773
2	Walk-In/Service Center	317,276	635
3			
4	Grand Total	1,756,705	4,408
5	Amount per Company		5,200 [3/]
6	Adjustment to O&M Expense		$ (792)

Notes:

[1/] I&E-RE-II-19-D Attachment 1, Tab C, scaled back to a 15% growth rate.

[2/] Fee rate based on data presented in I&E-RE-II-19-D Attachment 1, Tab C.

[3/] Response to OCA XXV-14.

PPL Electric Utilities Corporation

Adjustment to Remove Infrastructure Investment and Jobs Act (IIJA) Regulatory Asset Amortization

For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Amortization of IIJA Regulatory Asset	$ 211 [1/]
2	Adjustment to O&M Expenses	$ (211)

Notes:

[1/] PPL Volume VII, Schedules D-10.

PPL Electric Utilities Corporation
Adjustment to Research & Development Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount [1/]
1	NEETRAC Spending	$ -
	Internal R&D	121
2	Adjustment to O&M Expenses	$ (121)

Notes:
[1/] PPL Volume VII, Schedules D-10.

Docket No. R-2025-3057164
Exhibit LKM - 10SR

PPL Electric Utilities Corporation
Adjustment to Membership Dues
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Membership Dues Forecasting Error	$ 808 [1/]
2	Adjustment to O&M Expenses	$ (808)

Notes:
[1/] OCA XII-11.

PPL Electric Utilities Corporation
Adjustment to Eligible Customer Listing Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Projected Eligible Customer Listing Expenses	$ 100 [1/]
2	Adjustment to O&M Expenses	$ (100)

Notes:
[1/] PPL Volume VII, Schedules D-8.

PPL Electric Utilities Corporation
Adjustment to Rate Case Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Projected Rate Case Expense	$ 2,222 [1/]
2	Normalization Period (Years)	5
3	Normalized Amount	$ 444
4	Normalized Rate Case Expense per Company	741 [1/]
5	Adjustment to Operating Expenses	$ (297)

Notes:
[1/] PPL Volume VII, Schedules D-6.

PPL Electric Utilities Corporation
Adjustment to Company Sponsorships
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Total Company Sponsorships	$ 28 [1/]
2	Adjustment to O&M Expenses	$ (28)

Notes:
[1/] Response to I&E-RE-I-12 Attachment.

PPL Electric Utilities Corporation
Adjustment to Affiliate Support -Engineering & Construction
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Labor /Payroll	$ 1,432
2	Number of Positions	211
3	Average Amount	7
4	Vacant Positions	(13)
5	Adjustment to O&M Expenses	$ (88)

Notes:
[1/] OCA XII-21.

Docket No. R-2025-3057164
Exhibit LKM - 15SR

PPL Electric Utilities Corporation
Adjustment to PURTA
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	PPL PURTA Expense	$ -
2	Adjustment to Taxes Other Than Income	$ -

PPL Electric Utilities Corporation
Adjustment to Depreciation Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	PPL Accrual	OCA Accrual	Adjustment
1	Distribution Plant	$199,912 [1/]	$195,832	$ (4,080)
2				
3	General Plant	$ 59,822	$ 59,655	(167)
4				
5	Negative Net Salvage			34,600
6	Total Adjustment			$ 30,353

Notes:
[1/] PPL Volume VII, Schedules D-6.

Docket No. R-2025-3057164
Exhibit LKM - 17SR

PPL Electric Utilities Corporation
Adjustment to Economic Development Expense
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	Proposed Economic Development Expense	$ 400 [1/]
2	Adjustment to Operating Expenses	$ (400)

Notes:
1/

Docket No. R-2025-3057164
Exhibit LKM - 18SR

PPL Electric Utilities Corporation
Adjustment to Include Universal Services Rider Salaries
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	Universal Services Rider Salaries	$ 1,410
2	Adjustment to Taxes Other Than Income	$ 1,410

PPL Electric Utilities Corporation
Interest Synchronization Adjustment
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount	
1	Company Rate Base	$ 5,783,562	1/
2	Weighted Cost of Debt	2.950%	2/
3	Adjusted Interest Deduction	$ 170,615	
4	Interest Deduction Per Company	129,739	3/
5	Adjustment to Synchronize Interest Expense	$ 40,876	
6	Effective State Income Tax Rate	7.24%	
7	Adjustment to State Income Taxes	$ (2,959)	
8	Federal Income Tax Base	$ 37,917	
9	Federal Income Tax Rate	21.00%	
10	Adjustment to Federal Income Taxes	$ (7,963)	

Notes:
1/ Exhibit LKM-2, Page 1.
2/ Exhibit LKM-21.
3/ PPL Electric Exhibit BR-1, Page 56.

PPL Electric Utilities Corporation
Calculation of Rate of Return
For the Twelve Months Ended June 30, 2027

Line No.	Description	Capitalization Ratio	Cost Rate	Weighted Cost
1	Debt	58.00%	5.08%	2.95%
2	Equity	42.00%	8.40%	3.53%
3	Total	100.00%		6.48%

Source:
OCA witness Garrett

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Lafayette K. Morgan Jr., hereby state that the facts above set forth in my Surrebuttal Testimony, OCA St. 1SR, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: February 9, 2026

Signature: /s/ Lafayette K. Morgan Jr.
Lafayette K. Morgan Jr.

Address: 10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

OCA Statement 2

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	
PPL Electric Utilities Corporation	:	**Docket No. R-2025-3057164**
	:	

DIRECT TESTIMONY

OF

GRACE N. KOENIG

ON BEHALF OF THE

PENNSYLVANIA
OFFICE OF CONSUMER ADVOCATE

DECEMBER 22, 2025

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Grace N. Koenig. My business address is 10480 Little Patuxent Parkway, Suite 300, Columbia, Maryland, 21044. I am an Economist at Exeter Associates, Inc. ("Exeter"). Exeter is a consulting firm specializing in issues pertaining to public utilities.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND QUALIFICATIONS.

A. I received a Bachelor of Science in Economics and a Bachelor of Science in Public Policy Analysis, with a minor in Business, from the Ohio State University. I have also attended the National Association of Regulatory Utility Commissioners ("NARUC") Utility Rate School.

Q. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE.

A. I have been employed with Exeter since 2023, initially as a Research Assistant before being promoted to Economist. At Exeter, I review utility rate filings and analyze revenue requirement issues, as well as conduct research on default electricity service and the social and economic impacts of electric market regulation. I also provide client support through bill audits, load processing, and evaluations of renewable energy needs. My resume is attached hereto as Appendix A.

Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY PROCEEDINGS ON UTILITY RATES?

A. No. I have not previously provided testimony in regulatory proceedings on utility rates.

Q. ON WHOSE BEHALF ARE YOU APPEARING?

A. I am presenting testimony on behalf of the Pennsylvania Office of Consumer Advocate ("OCA").

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. Exeter has been retained by OCA to assist in the evaluation of the general rate increase filing of PPL Electric Utilities Corporation ("PPL" or "Company"). I have been asked to review the lead/lag study and the claim for cash working capital allowance filed by the Company to determine its reasonableness. My direct testimony presents my findings with respect to PPL's cash working capital requirements and its lead/lag study. In addition, OCA Witness Lafayette K. Morgan, Jr. has made adjustments to certain of PPL-proposed operations and maintenance ("O&M") expenses. Since the allowance for cash working capital is determined based upon O&M expenses, I have incorporated Mr. Morgan's adjustments to O&M expenses in my determination of PPL's cash working capital allowance. Additionally, I have incorporated OCA Witness Mr. David Garrett's recommended long-term debt ratio and embedded cost of debt in my analysis.

II. CASH WORKING CAPITAL

Q. HOW DO YOU DEFINE CASH WORKING CAPITAL?

A. For ratemaking purposes, cash working capital is the investment a utility needs to have on hand to fund its daily operations and bridge the gap between when utilities pay for the operational costs of providing service and when they receive payments from customers. Cash working capital is reflected in the rate base because it is a necessary investment to maintain reliable and continuous service and to reflect the nature of the risk the utility bears in paying for expenses which it has not yet

recovered in rates. Positive cash working capital represents funds provided by investors that should be included in the rate base so the utility can earn a return on it and reward shareholders for the risk borne between the time the expense is incurred and when it is paid-for. Negative cash working capital represents funds supplied by ratepayers that should be accounted for as a rate base offset to reflect funds advanced for operations by ratepayers.

Q. HOW DOES THE COMPANY REFLECT CASH WORKING CAPITAL IN ITS FILING?

A. The Company's cash working capital allowance has been determined based upon the results of a lead/lag study. A lead/lag study is an in-depth analysis that measures the difference between when a company receives payment for the provision of a service and when it pays for the costs of providing that service. A separate expense lag is calculated for each major operating expense category (payroll, employee benefits, affiliate support costs, and other operating expenses). This difference is expressed as a number of days and is used to calculate the level of investor-supplied funds advanced for operations or the funds provided by customers for operations. A longer revenue lag or expense lead increases the requirement for cash working capital because the utility needs to cover its expenses over a more extended period of time before receiving payment.

Q. HOW DOES THE COMPANY CALCULATE THE CASH WORKING CAPITAL REQUIREMENT?

A. To calculate the amount of cash the Company needs to have available on a day-to-day basis, the Company calculates the working capital requirement separately for O&M expenses, average prepayments, accrued taxes, and interest payments. The

Company then summed them to obtain the total cash working capital requirement of $16.755 million.[1]

Q. PLEASE DESCRIBE HOW THE COMPANY CALCULATED ITS O&M EXPENSES FOR CASH WORKING CAPITAL.

A. PPL's cash working capital allowance is derived, in part, from the use of a lead/lag study. The Company calculated its working capital requirement for O&M expenses by taking the total *pro-forma* O&M expenses, netting all non-cash items, and dividing this total by 365 to determine the daily O&M expense. It then multiplied this daily expense by the average number of lag days between paying O&M expenses and receiving revenue, which were identified in the lead/lag study.[2]

II. SUMMARY AND RECOMMENDATIONS

Q. PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.

A. As shown on Exhibit GNK-1, I have determined that PPL's proposed cash working capital should be reduced by $7.17 million for the FPFTY.

Q. IN CONNECTION WITH THIS PROCEEDING, WHAT DOCUMENTS HAVE YOU EXAMINED AND REVIEWED IN DETERMINING YOUR RECOMMENDATIONS?

A. I have reviewed PPL's rate filing, testimony, and exhibits. I also reviewed the Company's responses to data requests propounded by the OCA, CAUSE-PA, CGC, Convergent, EI, EJA, Epstein, I&E JSA, OSBA, PDMP, PPLICA, RESA, SEF, and Walmart.

[1] Company filing Volume VII, Section C-4, page 1 shows the Company's calculation method, Company response to I&E-I-5-D-Attachment 2, page 1, contains the Company's calculation for just distribution. Both calculations are shown on my Schedule GNK-1.
[2] Company filing Volume VII, Section C-4, page 2.

Q. HAVE YOU PREPARED EXHIBITS TO ACCOMPANY YOUR TESTIMONY?

A. Yes. I have prepared Exhibits GNK-1 through GNK-7. Exhibit GNK-1 provides a summary of the calculation of cash working capital before and after reflecting the adjustments proposed by the OCA. Exhibit GNK-2 reflects the adjustments that OCA Witness Mr. Morgan makes to the total pro-forma O&M expense in his testimony, and provides my recommended changes to the O&M expenses included in the cash working capital calculation. My recommended changes to the accrued taxes included in the cash working capital calculation are provided in Exhibit GNK-3. Exhibit GNK-4 reflects my recommended changes to the interest payments included in the cash working capital calculation. A summary of my adjustments to the lead/lag study is provided in Exhibit GNK-5. Exhibit GNK-6 shows my adjustments to the weighted-average lag in the payment of other expenses. Exhibit GNK-7 summarizes all amortizations the Company claimed in its filing, which I recommend removing from the O&M expenses used to calculate cash working capital.

Q. PLEASE EXPLAIN HOW THE REMAINING SECTIONS OF YOUR TESTIMONY ARE ORGANIZED.

A. The discussion of my findings and recommendations related to cash working capital is presented in Section III. Section IV discusses my findings and recommendations regarding the lead/lag study. Where I recommend an adjustment to a particular component of the cash working capital or the lead/lag study, I document and explain the reason for the adjustment, and note the related Exhibit in which the detailed calculations can be found.

Q. WHY SHOULD NON-CASH EXPENSES BE REMOVED FROM THE CASH WORKING CAPITAL CALCULATION?

A. Non-cash expenses should be excluded from the cash working capital calculation because cash working capital measures the actual cash a utility must have on hand to meet its day-to-day operating expenses. Non-cash expenses do not require cash on hand and, therefore, do not require financing or the use of investor-supplied funds. Including non-cash expenses in the cash working capital calculation would overstate the utility's cash requirements and improperly inflate the amount of investor-supplied funds included in the rate base.

Q. WHAT NON-CASH ITEMS HAVE BEEN INCLUDED IN THE COMPANY'S PROPOSED CASH WORKING CAPITAL?

A. The Company has identified and removed several non-cash items from its proposed cash working capital, including uncollectible accounts expense, deferred storm damage costs, deferred Infrastructure Investment and Jobs Act ("IIJA") costs, and depreciation.[3] I identified three additional non-cash items that should also be excluded. These items are the normalization of rate case expenses, the normalization of Competitive Enhancement Rider costs, and the amortization of several expenses.

The normalization of rate case expenses and the Competitive Enhancement Rider are non-cash items because they do not represent current cash expenditures. Normalization is a ratemaking mechanism that spreads the recovery of costs incurred in other periods over multiple years for rate-setting purposes. As a result, the normalized amounts included in operating expenses do not correspond to actual cash payments during the test year and do not require the Company to have additional cash on hand.

[3] Company filing Volume VII, Section C-4, page 2.

Like normalizations, amortizations are non-cash expenses, as they are an accounting principle used to allocate the cost of an intangible asset over a period of years. However, the expense of these assets is paid up front, so amortizations do not reflect the actual cash the company requires to pay them.

Q. PLEASE EXPLAIN YOUR ADJUSTMENT CALCULATIONS FOR NON-CASH ITEMS.

A. For the reasons explained above, I recommend removing the normalization of rate case expenses, the normalization of Competitive Enhancement Rider costs, and all claimed amortizations from the cash working capital. Company Witness Mr. Daniel S. Dane is proposing an adjustment of $733 million to normalize the expenses related to the filing of the distribution rate case.[4] Company Witness Mr. Dane also proposes an adjustment of $100 million to normalize and include the expenses associated with the Company's proposal to eliminate the Competitive Enhancement Charge and recover expenses through base rates.[5] I recommend removing both adjustments from the O&M expenses used to calculate cash working capital, since, as previously stated, normalized amounts do not reflect actual cash needed on hand.

Additionally, I recommend removing all the amortized values that the Company claimed in its filing. A summary of these amortizations can be found on GNK-7. All my adjustments to the non-cash items included in cash working capital are shown on Exhibit GNK-2.

[4] Direct Testimony of Daniel S. Dane, page 13, lines 18 to 20 and Company filing Volume VII, Section D-6, page 1.
[5] Direct Testimony of Daniel S. Dane, page 14, lines 8 to 11, and Company filling Volume VII, Section D-8, page 1.

Q. DID YOU REMOVE ANY OF THE COMPANY'S IDENTIFIED NON-CASH ITEMS?

A. Yes. I removed the deferred IIJA Costs, as presented by the Company, from the cash working capital O&M expense calculation to account for OCA Witness Mr. Morgan's adjustment to remove deferred IIJA expenses from O&M. If I included PPL's removal of deferred IIJA costs as a non-cash item and reflected Mr. Morgan's adjustments to the total pro-forma O&M expense, the removal of the amortization of the IIJA would be double-counted. This adjustment is shown on Exhibit GNK-2.

Q. PLEASE EXPLAIN ANY ADDITIONAL ADJUSTMENTS TO OPERATIONS AND MAINTENANCE EXPENSES.

A. In addition to the adjustments I made to non-cash expenses, I have reflected OCA Witness Mr. Morgan's adjustments to total pro-forma operation and maintenance expenses. These changes are all reflected in Exhibit GNK-2. My adjustments result in an O&M expense per day that is $212,000 less than the Company's proposed value, to arrive at a total O&M expense per day of $920,000. This value is multiplied by the OCA's adjusted net lag days, which will be further described in Section IV of my testimony, to arrive at a total downward adjustment of $1.62 million to the O&M expense used to calculate cash working capital.

Q. PLEASE EXPLAIN YOUR ADJUSTMENTS TO ACCRUED TAXES.

A. The Company included a $1.410 million expense in its accrued taxes calculation to account for the Pennsylvania Public Utility Realty Tax Act (PURTA) at present rates, based on a Notice of Determination dated July 30, 2025.[6] Since then, the Pennsylvania Department of Revenue has released an updated notice, dated September 20, 2025, stating that the PURTA tax rate would be set at zero mills (0.00)

[6] Company filling Volume VII, Section D-16, page 2 shows the Company's determination of the tax rate. Company response to I&E-RE-I-5-D-Attachment 2, page 4, shows the base distribution calculation.

beginning January 1, 2026.[7] Since the most up-to-date rate information indicates that there will be no PURTA assessed on the utility in the upcoming years, I recommend removing the PURTA expense from accrued taxes used in the cash working capital calculation, as shown in Exhibit GNK-3. After accounting for the 12-month accrued factor applied to the PURTA expense, this results in a $101,000 reduction in accrued taxes used to calculate cash working capital.

Q. PLEASE EXPLAIN YOUR ADJUSTMENTS TO INTEREST PAYMENTS.

A. Interest payment lag days are calculated by subtracting the revenue lag days from the days to the midpoint of interest payments. The Company used 90 days to reflect the midpoint of interest payments.[8] Interest payments are generally made semiannually. To calculate the number of days to the midpoint of interest payments, I have divided 365 by 4, which results in 91.25 days. On Exhibit GNK-4, I adjusted the days to the midpoint of interest payments to reflect this more accurate value. I then subtract revenue lag days from this revised midpoint to determine the interest payment lag of 43.47 days.

To calculate total interest payments, the rate base is multiplied by the long-term debt ratio and the embedded cost of long-term debt to determine pro forma interest. The pro forma interest amount is then multiplied by the interest payment lag days. In my calculation of interest payments, I incorporated the adjustment to rate base recommended by OCA Witness Mr. Morgan in his direct testimony and reflected the long-term debt ratio and embedded cost of long-term debt recommended by OCA Witness Mr. Garrett. These adjustments result in a $5.45 million reduction to the interest payments used in the cash working capital calculation, as shown on GNK-4.

[7] Pennsylvania Department of Revenue, Public Utility Realty Tax Act (PURTA); Surcharge Rate Notice for the Tax Year Beginning January 1, 2026, *Pennsylvania Bulletin*, Vol. 55, No. 38. P. 1309m Sept. 20, 2025. https://www.pacodeandbulletin.gov/Display/pabull?file=/secure/pabulletin/data/vol55/55-38/1309.html

[8] Company filing Volume VII, Section C-4, page 5.

IV. LEAD/LAG

Q. PLEASE DESCRIBE THE COMPANY'S LEAD/LAG STUDY.

A. Company Witness Ms. Katelyn Arnold prepared the company's lead/lag study, which is found in Company filing Volume I and II, Attachment II-B-4. In its lead/lag study, the Company separately calculated the lag days for four operating expense categories: payroll, benefits, affiliate support costs, and other operating expenses. The Company determined the overall average lag for all expenses to be 42.6 days. To calculate the payroll payment lag, the Company calculated the difference between the midpoint of the 14-day payroll period and payday. According to the Company, the payroll period ends on a Sunday, and employees are paid the following Friday, five days after the end of the payroll period. This results in a net payroll lag of 12 days.[9]

The lag in benefits and affiliate support costs was determined to be 35 days. To calculate this, the Company took the difference between the midpoint of the month when services are provided and the payment date, which occurs on the 20th of the following month. To calculate the lag of other operating expenses, the Company computed a weighted-average lag based on the lag and expenses for 11 expense categories during the test year. The expense categories included: Employee Expenses, Materials and Supplies, Printing and Office Supplies, Tree Trimming, Work by Outsiders, Services, Postage, Telephone and Leased Wires, Rents, Advertising, and Miscellaneous.[10]

For Employee Expenses, the Company states that most employee expenses are processed on a pay-period basis. Accordingly, the Company determined that a 12-

[9] Company filing Volume I and II, Attachment II-B-4, page 2.
[10] Company filing Volume I and II, Attachment II-B-4, page 3.

day payroll lag is representative of this expense category and applied that lag in its analysis. [11]

For all other expense categories, the Company calculated the lag based on a review of selected invoices. For Tree Trimming and Work by Outsiders, when possible, the Company determined the difference between the midpoint of the period during which services were provided and the payment date. For the expense categories other than Employee Expenses, Tree Trimming, and Work by Outsiders, the Company uses the difference between the invoice date and the payment date to determine the lag days. Additionally, the Company uses this methodology to determine lag days for Work by Outsiders when service period information is unavailable. [12]

After determining the lag days for each sampled invoice, the Company weighted those lag days by the associated invoice amounts. The resulting weighted values were summed for each expense category and divided by the total invoice amount for that category to determine the lag for that category used in the analysis. [13] The lag for each expense category ranged from -4.72 to 158.7 days. Using the same methodology applied to the individual expense categories, the Company determined a weighted-average lag of 67.07 days for all Other Operating Expenses. [14]

Q. DO YOU AGREE WITH THE COMPANY'S APPLICATION OF THE PAYROLL LAG TO EMPLOYEE EXPENSES?

A. No, I do not. In its lead/lag study, the Company states that the majority of employee expenses are processed on a pay-period basis. [15] However, this is not true for all

[11] Company filing Volume I and II, Attachment II-B-4, page 3.
[12] Company response to OCA I-1, Attachment 229, Arnold SUPPLEMENTAL.
[13] Company filing Volume I and II, Attachment II-B-4, pages 3-13.
[14] Company filing Volume I and II, Attachment II-B-4, page 3.
[15] Company filing Volume I and II, Attachment II-B-4, page 3.

expenses, and this claim is not supported by the invoices that the Company provided for employee expenses which, as discussed below, reflect a higher weighted average lag.[16] Additionally, although the Company states that employees submit expenses every two weeks, this does not account for any administrative lag or indicate the timing of actual refunds.[17]

A more accurate measure of this lag would be to calculate using the actual invoice and payment dates for employee expenses incurred during the historical test year. Accordingly, on page 2 of Exhibit GNK-6, I calculate a weighted-average lag for employee expenses using the same methodology the Company applied to its other expense categories, based on all employee expense invoices provided for the historical test year.[18] Based on my analysis, I adjusted the lag for Employee Expenses to 27.31 days, from the Company's 12 days. The 27.31-day lag should be used in determining the weighted average lag for Other Operating Expenses because it reflects the actual payment lag, rather than an assumption made by the Company.

Q. WHAT OTHER ADJUSTMENTS DID YOU MAKE TO THE LAG DAYS FOR OTHER OPERATING EXPENSES?

A. For Materials and Supplies, Printing and Office Supplies, Services, Postage, Telephone and Leased Wires, Rents, Advertising, and Miscellaneous expenses, I recalculated the weighted average lag days for each expense category using all the invoices provided in OCA-I-1 Attachment 229 Arnold SUPPLEMENTAL, rather than the Company's selected sample. Larger data sets increase the accuracy of an analysis and better reflect actual conditions, and an analysis of the full data set therefore provides the most accurate representation of actual lag days. In my analysis,

[16] Company Response to OCA I-1, Attachment 229 Arnold, SUPPLEMENTAL.
[17] Company Response to OCA XIII-12.
[18] Company Response to OCA I-1, Attachment 229 Arnold, SUPPLEMENTAL.

I excluded any invoices without an invoice date, since an invoice date or information on the midpoint of service is required to calculate lag days. My adjustments to the lag days for each expense category result in a weighted-average lag in payment for Other Operating Expenses of 68.63 days, which is greater than the Company's calculation of 67.07 days. A summary of my adjustments to lag days for each expense category is presented on Exhibit GNK-6, page 1. This schedule shows the Company's calculation of the weighted average lag days in payment of Other Operating Expenses to be 67.08 days, due to differences in rounding. The calculations for each expense category's weighted average lag can be found on Exhibit GNK-6, pages 3 through 10.

Q. DID YOU EXCLUDE ANY OTHER INVOICES IN YOUR RECALCULATION OF LAG DAYS?

A. Yes. For Materials and Supplies, I excluded the NJUNS, Inc. invoice (Invoice No. 15170). In response to OCA XIII-14, the Company stated that this invoice belongs to Rhode Island Energy and was inadvertently charged to PPL, and that it should have been removed from the scope of the lead-lag study. To ensure that only PPL-related charges are reflected, I removed this invoice from the weighted average lag days calculation for Materials and Supplies. Additionally, in OCA-I-1 Attachment 229 Arnold SUPPLEMENTAL, the Company left a comment on a cell for invoice 72302, stating that this invoice should be eliminated from the calculation of lag days for Materials and Supplies due to duplication and retraction. Based on this comment, I removed the invoice from my calculation to avoid misrepresenting actual expenses and lag days in my analysis.

Q. WHY DID YOU NOT RECALCULATE THE TREE TRIMMING AND WORK BY OUTSIDERS EXPENSE CATEGORIES?

A. Unlike the other expense categories, the Company did not use the invoice date as a proxy for the midpoint of the service period for all of the invoices included in the calculation of lag days for Tree Trimming and Work by Outsiders. When appropriate, the Company provided information regarding the period of service for the invoices in its sample. However, the Company did not provide the period of service information for invoices *not* used in its sample. Therefore, it is not possible to expand on the Company's analysis to include all invoices in the historical test year, without misrepresenting the service period, leading to inaccurate lag days. If the Company is able to supply additional information in rebuttal regarding the period of service for all invoices related to these two operating expense groups, I may adjust this recommendation.

Q. DID YOU MAKE ANY OTHER CHANGES TO HOW THE EXPENSE LAG WAS CALCULATED?

A. Yes. The Company rounded its total expense lag calculation to 1 decimal point. This is inconsistent with its calculation of each operating expense component. I expanded the results of my analysis to two decimal places to be consistent, resulting in a 43.14-day average lag for payment of operating expenses. This calculation can be found on Exhibit GNK-5.

Q. HOW DID THE COMPANY CALCULATE THE REVENUE LAG?

A. The Company divides its customers into three billing groups, each with a different bill due date. Commercial customers are assigned a 15-day due date after bill posting; residential customers are assigned a 20-day due date; and government accounts are

assigned a 30-day due date.[19] For each billing group, the Company separately calculated the revenue lag by summing the midpoint of the 30-day service period, with the lag between the meter reading and billing date, and the lag between the billing date and the payment date. For all billing groups, the Company used 15 days as the midpoint in service and a 1-day lag between meter reading and billing date. To calculate the lag between billing date and payment date, the Company divided the daily total revenue by the total accounts receivable for each billing group.[20] For the 15-day customer group, the billing lag was 20.14 days, resulting in a total average lag of 36.14 days. For the 20-day customers, the billing lag was determined to be 43.78 days, for a total average lag of 59.78 days. For the 30-day customers, the billing lag was determined to be 26.28 days for a total average lag of 42.28 days. To calculate the weighted average lag in the receipt of operating revenue across all billing groups, the Company weighted each group's revenue by its associated average lag. The weighted revenues were then summed and divided by total revenue, resulting in an overall revenue receipt lag of 47.8 days.[21]

Q. DO YOU HAVE ANY ADJUSTMENTS TO THE COMPANY'S CALCULATION OF REVENUE LAG?

A. Yes. The Company rounded its revenue lag calculation to one decimal place. This is inconsistent with its calculation of each billing group's lag and the calculation of other expenses lag in the lead/lag study. I expanded the results of my analysis to two decimal places to be consistent, resulting in a 47.78-day average lag for receipt of revenue. This calculation can be found on Exhibit GNK-5.

[19] Company Response to OCA XIII-2.
[20] Company Response to OCA XIII-5, Attachment 1.
[21] Company filing Volume V, Section C-4, page 2.

Q. HOW IS THE AVERAGE LAG IN DAYS BETWEEN PAYMENT OF OPERATING EXPENSES AND RECEIPT OF REVENUE CALCULATED?

A. The average lag in days between payment of operating expenses and receipt of revenue is calculated by subtracting the average lag in payment of operating expenses from the average lag in receipt of revenue. The Company calculated this value to be 5.2 days.[22]

Q. WHAT AVERAGE LAG IN DAYS BETWEEN PAYMENT OF OPERATING EXPENSES AND RECEIPT OF REVENUE DID YOU CALCULATE?

A. As a result of the adjustments I made to both the average lag in receipt of revenue and the average lag in payment of operating expenses, as discussed earlier in my testimony, I calculate the average lag in days between payment of operating expenses and receipt of revenue to be 4.64 days. This is shown on Exhibit GNK-5. Ultimately, this adjustment to net lag days, combined with my previously discussed adjustments to the O&M expenses included in cash working capital, results in a $1.62 million adjustment downward to cash working capital. This is shown on Exhibit GNK-1 and GNK-2.

Q. ARE THERE ANY OTHER POTENTIAL ADJUSTMENTS THAT COULD BE MADE TO CASH WORKING CAPITAL?

A. Yes. In response to I&E RE-I-2-D, the Company states that it identified an error with the O&M expenses in Row 2, Column 5 in the Company filing Volume V, Section D-1. According to the Company, the corrected value would result in the average lag days in between payment of operating expenses and receipt of revenue decreasing from 5.2 days to 5.1 days. The Company stated that it would prepare and provide revised

[22] Company filing Volume V, Section C-4, page 2

schedules for the historic, future, and fully projected future test year to correct this error in all impacted schedules as a supplement to this response. I was unable to identify where the Company provided the updated calculation that resulted in the revised average lag days of 5.1 days. If the revised schedules are identified or provided in the future, I reserve the right to update my testimony as appropriate.

Q. BASED ON YOUR ADJUSTMENTS DESCRIBED ABOVE, WHAT IS YOUR TOTAL ADJUSTMENT TO CASH WORKING CAPITAL?

A. My overall adjustment to cash working capital is a reduction of $7.17 million. As seen on Exhibit GNK-1, this is calculated by summing my adjustments discussed previously in this testimony to Operations and Maintenance Expenses, Average Prepayments, Accrued Taxes, and Interest payments.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

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PENNSYLVANIA PUBLIC UTILITIES COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	
PPL Electric Utilities Corporation	:	**Docket No. R-2025-3057164**
	:	

EXHIBITS ACCOMPANYING THE DIRECT TESTIMONY OF GRACE N. KOENIG

ON BEHALF OF THE

PENNSYLVANIA OFFICE OF THE CONSUMER ADVOCATE

December 22, 2025

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Columbia, Maryland 21044

APPENDIX A – Resume of Grace N. Koenig

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GRACE N. KOENIG

Ms. Koenig is an Economist with Exeter Associates, Inc. with four years of experience in the energy industry. At Exeter, Ms. Koenig assists senior staff on various projects, including conducting research on default service, balancing authority interconnection queues, rate case filings, and regulatory developments. Prior to joining Exeter, Ms. Koenig spent two years conducting research on default service in Ohio in collaboration with faculty at the Ohio State University.

Education

B.S. (Economics) – The Ohio State University, 2023

B.S. (Public Policy Analysis) – The Ohio State University, 2023

Research Experience

2021-Current	Energy Markets Research Assistant Ohio State University, Dr. Noah Dormady Lab Columbus, OH

Exeter Associates Employment

2025-current	Economist
2023-2024	Research Assistant

Previous Employment

2022-2023	Undergraduate Course Grader Ohio State University Columbus, OH
2022-2022	Congressional Relations Intern Peace Corps Headquarters Washington, D.C.

Professional Experience

Ms. Koenig is experienced in competitive retail electricity markets. At Exeter, Ms. Koenig has supported research and reporting on default electricity service in multiple states, including New Hampshire and Maine. Further, as a research assistant at the Ohio State University, Ms. Koenig drafts portions of research papers, designs tariff databases, reviews public utility regulatory proceedings, and collects data to help determine the social and economic effects of electric market deregulation.

Ms. Koenig also provides support to the U.S. Department of Energy's Northern California national laboratories through bill audits and evaluation of renewable energy needs. This work includes reviewing and tracking the Laboratories' energy use. Ms. Koenig also supports senior staff in assisting the U.S. Air Force Civil Engineer Center in completing utility service assessments to

identify areas for potential utility cost savings, providing detailed analysis of energy usage, supply contracts, and a review of billing practices.

Ms. Koenig helps administer SmartDG+, a GIS screening tool for potential utility-scale solar and wind projects for Maryland, working regularly with the Maryland Department of Natural Resources' Power Plant Research Program (PPRP), the Maryland Energy Administration, and the Maryland Department of Commerce. In addition to her SmartDG+ work, Ms. Koenig assists PPRP in drafting a Renewable Energy Portfolio Factsheet each year.

Ms. Koenig contributed to regional interconnection queue studies in partnership with researchers at Lawrence Berkeley National Laboratory and provides regulatory expertise on public utility commission filing requirements for a small commercial client, including maintaining regular filings and ensuring compliance with changing policies.

Ms. Koenig has supported senior staff in various stages of rate cases, including reviewing filings, drafting data requests, and providing analysis. Ms. Koenig has certificates of completion from the National Association of Regulatory Utility Commissioners (NARUC) Utility Rate School and its "How to Read a Basic Rate Case" online course.

Journal Publications

- Hoyt, M., Dormady, N., Roa-Henriquez, A., Pesavento, M., Morin, B., & **Koenig, G.** "Price Determinants of Default Electricity Supply in Restructured Markets." (In progress)
- Dormady, N., Roa-Henriquez, A., Hoyt, M., Pesavento, M., **Koenig, G.**, Welch, W., & Li, Z. (2025). "How are retail electricity prices formed in restructured electricity markets?" Energy Economics, 143: 108243. https://www.sciencedirect.com/science/article/pii/S0140988325000660?via%3Dihub

Grants

- Sloan Foundation. 2022-2026. *Who Pays for Electrification & Resilience?: An Evaluation of the Equity, Justice & Efficiency Impacts of Retail Electric Deregulation*. $0.5M. (Collaborator) (PIs: Dormady, N., Shafieezadeh, A., Lamadrid, A.)

Select Published Papers and Consulting Reports

- *Considerations for the Design and Implementation of Time of Use Rates for Residential Electric Customers in Maine*. (2025). Prepared for the Maine Public Utilities Commission in response to Docket No. 2024-00231 (with Matthew Hoyt, Abby Huebler, Makayla Bowen-Longino, and Cali Clark of Exeter Associates). *https://mpuc-cms.maine.gov/CQM.Public.WebUI/Common/CaseMaster.aspx?CaseNumber=2024-00231*
- *A Management/Performance and Financial Audit of Demand Side Management and Energy Efficiency Rider (Rider DSE) of FirstEnergy Ohio*. (2024). Prepared for the Public Utilities Commission of Ohio in response to Case Nos. 18-1646-EL-RDR, 19-1904-EL-RDR, 20-1673-EL-RDR, 21-1131-EL-RDR, and 22-1044-EL-RDR (with Mathew Hoyt, Jared Geiger, Makayla Bowen-Longino, and Cali Clark of Exeter Associates). https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A24L18B41624D00895

- *Maryland 100% Renewable Portfolio Standard (RPS) and 100% Clean Energy Standard (CES) by 2040 Study*. (2024). Prepared for the Maryland Department of Natural Resources, Power Plant Research Program (with Riya Bhargava, Cali Clark, William Cotton, and Kevin Porter of Exeter Associates and Christopher Clack of Vibrant Clean Energy, among other contributors). https://dnr.maryland.gov/pprp/Pages/maryland-100percent-study.aspx

- *Solicitation and Procurement of Default Energy Service in New Hampshire*. (2024). Prepared for the New Hampshire Department of Energy (with Serhan Ogur, Olivia Kuykendall, Grace Koenig, and Cali Clark of Exeter Associates). https://www.energy.nh.gov/sites/g/files/ehbemt551/files/inline-documents/sonh/inv-2023-001-doe-final-report.pdf

PPL Electric Utilities Corporation
Adjustment to Cash Working Capital
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company (T&D Operations) 1/	Rate Year Amount Per Company (Distribution) 2/	OCA Adjustments
1	Operation and Maintenance Expenses	$ 6,930	$ 5,887	$ (1,615)
2	Average Prepayments	$ 13,421	$ 6,257	$ -
3	Accrued Taxes	$ 14,450	$ 19,631	$ (101)
4	Interest Payments	$ (33,787)	$ (15,000)	$ (5,454)
5				
6	**Total Cash Working Capital Requirement**	**$ 1,014**	**$ 16,775**	**$ (7,170)**

Note:
1/ Company filing Volume VII, Schedule C-4, page 2.
2/ Company response to I&E-RE-I-5-D-Attachment 2, page 1.

PPL Electric Utilities Corporation
Adjustment to Cash Working Capital O&M Expense
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company (T&D Operations) [1/]	Rate Year Amount Per Company (Distribution) [2/]	OCA Adjustments	Pro Forma Expense After OCA Adjustments
1	Total Pro-forma Operation and Maintenance Expense	$ 995,182	$ 721,535	$ (3,908) [3/]	$ 717,627
2	Non-Cash Items				
3	Uncollectible Accounts Expense	$ 14,735	$ 14,735		$ 14,735
4	Deferred Storm Outage Costs	3,779	3,779		3,779
5	Deferred IIJA Costs	211	211	(211) [4/]	0
6	Depreciation	490,002	289,596		289,596
7	Normalization of Rate Case Expense			733 [5/]	733
8	Normalization of Competitive Enhancement Rider			100 [6/]	100
9	Amortizations			72,865 [7/]	72,865
10	Net proforma O&M expense	486,455	413,214	69,579	335,819
11					
12	**O&M Expense Per Day**	**$ 1,333**	**$ 1,132**		**$ 920**
13					
14					
15	Net Lag Days Per Company	5.20 [1/]	5.20		
16	Per Company: Net Requirement	$ 6,930	$ 5,887		
17					
18	Net Lag Days Per OCA				4.64 [8/]
19	OCA Net Requirement				$ 4,272
20	OCA Adjustment to CWC O&M Expense				**$ (1,615)**

Note:
1/ Company Volume VII, Section C-4, page 2.
2/ Company Response to I&E-RE-I-5-D-Attachment 2, page 2.
3/ Testimony of Mr. Morgan, Exhibit LKM-1.
4/ Testimony of Mr. Morgan, Exhibit LKM-9.
5/ Company Volume VII, Section D-6, page 1.
6/ Company Volume VII, Section D-8, page 1.
7/ Exhibit GNK-7.
8/ Exhibit GNK-5.

PPL Electric Utilities Corporation
Adjustment to Accrued Taxes
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount	12-Month Accrued Factor	Accrued Taxes
1	PPL PURTA Expense	$ 1,410 [1/]	7.13%	$ 101
2	OCA Adjustment to Accrued Taxes			$ (101)

Notes:
[1/] Company response to I&E-RE-I-5-D-Attachment 2, page 4.

PPL Electric Utilities Corporation
Adjustment to Interest Payments
For the Twelve Months Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company (T&D Operations) [1/]		Rate Year Amount Per Company (Distribution) [2/]		OCA Adjustments	
1	Rate Base at June 30, 2027	$ 13,104,720		$ 5,817,887		$ 5,822,135	[3/]
2	Long-term Debt Ratio	43.95%		43.95%		58.0%	[4/]
3	Embedded Cost of Long-term Debt	5.08%		5.08%		5.08%	[4/]
4	Pro-forma Interest	$ 292,235	#	$ 129,739	#	$ 171,753	
5	Daily Amount	$ 801		$ 355		$ 471	
6	Days to Mid-point of Interest Payments	90.00		90.00		91.25	
7	Less: Revenue Lag Days	47.80		47.80		47.78	[5/]
8	Interest Payments Lag Days	42.20		42.20		43.47	
9							
10	Total Interest Payments	$ (33,787)		$ (15,000)		$ (20,454)	
11							
12							
13	Adjustment to Interest Payments					$ (5,454)	

Note:
1/ Company filing Volume VII, Attachment C-4, page 5.
2/ Company response to I&E-RE-I-5-D-Attachment 2, page 5.
3/ Testimony of OCA Witness Mr. Morgan, Exhibit LKM-2, page 1. Rate Base calculation prior to working capital adjustment.
4/ Testimony of OCA Witness Mr. Garrett.
5/ Exhibit GNK-5.

PPL Electric Utilities Corporation
Adjustment to Lead Lag Study
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company [1/]	OCA Adjustments	Pro Forma Expense After OCA Adjustments	Company (Lead)/Lag Days [1/]	Company Weighted Amount	OCA Lead/Lag Days	OCA Weighted Amount
1	Revenue from 15-day due date Customers	$ 228,745		$ 228,745	36.14	$ 8,266,844 [1/]	36.14	$ 8,266,844
2	Revenue from 20-day due date Customers	730,500		730,500	58.78	42,938,790 [1/]	58.78	42,938,790
3	Revenue from 30-day due date Customers	976,398		976,398	42.28	41,282,107 [1/]	42.28	41,282,107
4	Total	$ 1,935,643		$ 1,935,643	47.80	$ 92,487,741	47.78	$ 92,487,741
5								
6	Payroll	$ 75,220		$ 75,220	12.00	$ 902,640 [2/]	12.00	$ 902,640
7	Employee Benefits	8,630		8,630	35.00	302,050 [2/]	35.00	302,050
8	Affiliate Support Costs	221,478		221,478	35.00	7,751,730 [2/]	35.00	7,751,730
9	Other Operating Expenses	165,345		165,345	67.08	11,091,343 [2/]	68.63 [3/]	11,347,627
10	Total	$ 470,673		$ 470,673	42.60	$ 20,047,763	43.14	$ 20,304,047
11								
12								
13		Company (Lead)/Lag Days	OCA Lead/Lag Days					
14								
15	Average Lag in Receipt of Revenue	47.80	47.78					
16	Average Lag in Payment of Operating Expense	42.60	43.14					
17								
18	Average Lag in Days between Payment of							
19	Operating Expense and Receipt of Revenue	**5.20**	**4.64**					

Note:
1/ Company filing Volume V, Schedule C-4, page 2.
2/ Company filing Volume I, Attachment II-B-4, page 1.
3/ Exhibit GNK-6, page 1.

PPL Electric Utilities Corporation
Adjustment to Other Operating Expenses Lag
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company [1/]	OCA Adjustments	Pro Forma Expense After OCA Adjustments	(Lead)/Lag Days [1/]	Company Weighted Amount	OCA Lead/Lag Days	OCA Weighted Amount
1	Other Operating Expenses							
2	Employee Expenses	$ 2,942,554		$ 2,942,554	12.00	$ 35,310,648	27.31 [2/]	$ 80,361,150
3	Materials & Supplies	1,740,733		1,740,733	36.90	64,233,048	22.86 [3/]	39,793,156
4	Printing & Office Supplies	278,372		278,372	43.22	12,031,238	36.21 [4/]	10,079,850
5	Tree Trimming	46,874,461		46,874,461	158.70	7,438,976,961	158.70	7,438,976,961
6	Work by Outsiders	62,280,330		62,280,330	60.44	3,764,223,145	60.44	3,764,223,145
7	Services	31,117,354		31,117,354	29.59	920,762,505	34.23 [5/]	1,065,147,027
8	Postage	7,819,773		7,819,773	(4.72)	(36,909,329)	2.29 [6/]	17,907,280
9	Telephone & Leased Wires	1,516,414		1,516,414	33.82	51,285,121	38.70 [7/]	58,685,222
10	Rents	2,709,814		2,709,814	16.56	44,874,520	27.04 [8/]	73,273,371
11	Advertising	1,479,861		1,479,861	28.84	42,679,191	28.96 [9/]	42,856,775
12	Miscellaneous	34,088,985		34,088,985	17.54	597,920,797	18.90 [10/]	644,281,817
13								
14	Total	$ 192,848,651		$ 192,848,651	67.08	$ 12,935,387,845	68.63	$ 13,235,585,754
15								
16								
17	Company Weighted Average Lag in Payment of Other Operating Expenses	67.08						
18	OCA Weighted Average Lag in Payment of Other Operating Expenses	68.63						

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Exhibit GNK-6, page 2.
3/ Exhibit GNK-6, page 3.
4/ Exhibit GNK-6, page 4.
5/ Exhibit GNK-6, page 5.
6/ Exhibit GNK-6, page 6.
7/ Exhibit GNK-6, page 7.
8/ Exhibit GNK-6, page 8.
9/ Exhibit GNK-6, page 9.
10/ Exhibit GNK-6, page 10.

PPL Electric Utilities Corporation
Lag in Payment of Employee Expenses
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Employee Expenses	12.00 1/
2	OCA Weighted Average Lag for Employee Expenses	27.31 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 2,942,554.47**		**$80,349,664**
Ofil USA Ltd	647	06/24/2024	11/15/2024	$ 10,000.00	144	$ 1,440,000.00
REEL POWER INDUSTRIAL INC DBA REEL-O-MATIC	156953	08/29/2024	09/27/2024	$ 5,550.00	29	$ 160,950.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 29.90	54	$ 1,614.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 59.80	53	$ 3,169.40
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00

80	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
81	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	109.00	54	$ 5,886.00
82	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
83	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	109.00	54	$ 5,886.00
84	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
85	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	14.95	53	$ 792.35
86	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	109.00	54	$ 5,886.00
87	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
88	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	109.00	54	$ 5,886.00
89	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
90	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	29.90	53	$ 1,584.70
91	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	194.00	53	$ 10,282.00
92	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	19.40	53	$ 1,028.20
93	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	194.00	53	$ 10,282.00
94	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	19.40	53	$ 1,028.20
95	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	194.00	53	$ 10,282.00
96	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	19.40	53	$ 1,028.20
97	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	109.00	54	$ 5,886.00
98	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
99	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$	14.95	53	$ 792.35
100	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	109.00	54	$ 5,886.00
101	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
102	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	109.00	54	$ 5,886.00
103	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	10.90	54	$ 588.60
104	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$	14.95	54	$ 807.30
105	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
106	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
107	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
108	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
109	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
110	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
111	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
112	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
113	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
114	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
115	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
116	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
117	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
118	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
119	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
120	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
121	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
122	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
123	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
124	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
125	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
126	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
127	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
128	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
129	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
130	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
131	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
132	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
133	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
134	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
135	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
136	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
137	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
138	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
139	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
140	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
141	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
142	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
143	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
144	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
145	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
146	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
147	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
148	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
149	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
150	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
151	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
152	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
153	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
154	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
155	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
156	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
157	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
158	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
159	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
160	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
161	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
162	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
163	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
164	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	15.90	94	$ 1,494.60
165	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
166	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
167	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
168	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
169	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
170	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
171	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$	159.00	94	$ 14,946.00
172	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	129.00	76	$ 9,804.00
173	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	3.87	76	$ 294.12
174	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	7.74	76	$ 588.24
175	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	0.45	76	$ 34.20
176	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	0.23	76	$ 17.48
177	Holiday Inn	H&F Storm Response 6/24-6/26	07/24/2024	09/07/2024	$	5.94	45	$ 267.30
178	Holiday Inn	H&F Storm Response 6/24-6/26	07/25/2024	09/07/2024	$	5.94	44	$ 261.36
179	Holiday Inn	H&F Storm Response 6/24-6/26	07/24/2024	09/07/2024	$	6.93	45	$ 311.85
180	Holiday Inn	H&F Storm Response 6/24-6/26	07/25/2024	09/07/2024	$	6.93	44	$ 304.92
181	Holiday Inn	H&F Storm Response 6/24-6/26	07/24/2024	09/07/2024	$	99.00	45	$ 4,455.00
182	Holiday Inn	H&F Storm Response 6/24-6/26	07/25/2024	09/07/2024	$	99.00	44	$ 4,356.00
183	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
184	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
185	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
186	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
187	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
188	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25

189	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
190	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
191	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
192	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
193	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
194	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
195	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
196	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
197	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
198	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
199	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
200	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
201	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
202	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
203	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
204	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
205	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
206	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
207	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
208	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
209	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
210	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
211	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
212	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
213	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
214	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
215	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 129.00	76	$ 9,804.00
216	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 3.87	76	$ 294.12
217	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 7.74	76	$ 588.24
218	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 0.45	76	$ 34.20
219	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 129.00	76	$ 9,804.00
220	THE SETTLERS INN	H&F Storm Response 6/24-6/26	07/23/2024	09/07/2024	$ 3.87	46	$ 178.02
221	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 7.74	76	$ 588.24
222	THE SETTLERS INN	H&F Storm Response 6/24-6/26	07/23/2024	09/07/2024	$ 7.50	46	$ 345.00
223	THE SETTLERS INN	H&F Storm Response 6/24-6/26	07/23/2024	09/07/2024	$ 0.45	46	$ 20.70
224	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
225	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
226	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
227	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
228	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
229	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
230	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
231	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
232	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
233	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
234	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
235	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
236	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
237	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
238	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
239	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
240	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
241	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
242	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
243	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
244	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
245	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
246	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
247	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
248	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
249	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
250	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
251	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
252	KALAHARI RESORT - PA	Storm 70037815-035	06/26/2024	09/07/2024	$ 9,210.50	73	$ 672,366.50
253	DIGITMARKETINGINS	June 2024 - Digital Marketing	05/23/2024	07/29/2024	$ 1,081.50	67	$ 72,460.50
254	PINE BARN INN	Pine Barn Inn Storm 6.26.24	07/25/2024	07/18/2024	$ 4,996.00	(7)	$ (34,972.00)
255	PINE BARN INN	Pine Barn Inn Storm 6.26.24	07/25/2024	07/18/2024	$ 549.56	(7)	$ (3,846.92)
256	Holiday Inn	Holiday Inn Express	06/22/2024	07/16/2024	$ 5,715.00	24	$ 137,160.00
257	Holiday Inn	Holiday Inn Express	06/22/2024	07/16/2024	$ 628.65	24	$ 15,087.60
258	Holiday Inn	Holiday Inn Express	07/24/2024	07/16/2024	$ 3,752.00	(8)	$ (30,016.00)
259	Holiday Inn	Holiday Inn Express	07/24/2024	07/16/2024	$ 412.72	(8)	$ (3,301.76)
260	Wyndham Hotels and Resorts	H&F Storm (6.26.24) - LAN region	06/26/2024	07/16/2024	$ 12,148.95	20	$ 242,979.00
261	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
262	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
263	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
264	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
265	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
266	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
267	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
268	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
269	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
270	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
271	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
272	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
273	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
274	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
275	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
276	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
277	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
278	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
279	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
280	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
281	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
282	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
283	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
284	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
285	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
286	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
287	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
288	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
289	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
290	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
291	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
292	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
293	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
294	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
295	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00
296	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 7.70	76	$ 585.20
297	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$ 70.00	76	$ 5,320.00

298	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
299	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
300	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
301	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
302	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
303	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
304	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
305	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
306	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
307	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
308	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
309	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
310	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
311	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
312	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
313	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
314	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
315	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
316	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
317	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
318	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
319	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
320	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
321	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
322	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
323	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
324	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
325	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
326	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
327	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
328	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
329	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
330	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
331	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
332	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
333	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
334	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
335	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
336	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
337	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
338	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
339	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
340	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
341	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
342	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
343	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
344	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
345	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
346	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
347	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
348	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
349	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
350	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
351	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
352	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
353	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
354	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
355	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
356	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
357	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
358	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
359	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
360	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
361	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
362	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
363	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
364	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
365	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
366	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
367	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
368	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
369	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
370	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
371	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
372	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
373	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
374	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
375	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
376	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
377	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
378	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
379	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
380	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
381	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	14.19	22	$ 312.18
382	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	129.00	22	$ 2,838.00
383	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	129.00	22	$ 2,838.00
384	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	14.19	22	$ 312.18
385	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	129.00	22	$ 2,838.00
386	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	14.19	22	$ 312.18
387	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
388	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
389	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
390	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
391	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
392	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
393	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
394	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
395	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
396	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
397	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
398	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
399	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
400	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
401	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
402	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
403	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
404	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
405	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
406	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68

407	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 7.45	22	$	163.90
408	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 149.00	22	$	3,278.00
409	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 7.45	22	$	163.90
410	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 8.94	22	$	196.68
411	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 149.00	22	$	3,278.00
412	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 8.94	22	$	196.68
413	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 7.45	22	$	163.90
414	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 149.00	22	$	3,278.00
415	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 8.94	22	$	196.68
416	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$ 7.45	22	$	163.90
417	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
418	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
419	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
420	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
421	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
422	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
423	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
424	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
425	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
426	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
427	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
428	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
429	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
430	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
431	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
432	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
433	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
434	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$ (122.09)	9	$	(1,098.81)
435	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
436	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
437	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
438	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
439	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
440	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
441	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
442	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
443	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
444	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
445	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
446	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
447	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
448	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
449	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
450	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
451	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
452	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
453	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
454	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
455	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
456	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
457	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$ (122.09)	9	$	(1,098.81)
458	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
459	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
460	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ (122.09)	10	$	(1,220.90)
461	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
462	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ (122.09)	10	$	(1,220.90)
463	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ (122.09)	10	$	(1,220.90)
464	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
465	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
466	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
467	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
468	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ (122.09)	10	$	(1,220.90)
469	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
470	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
471	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
472	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
473	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
474	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
475	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
476	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ (122.09)	10	$	(1,220.90)
477	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ (122.09)	10	$	(1,220.90)
478	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
479	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
480	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
481	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
482	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
483	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
484	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
485	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
486	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
487	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
488	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
489	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
490	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
491	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
492	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
493	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
494	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
495	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
496	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
497	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
498	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
499	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
500	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
501	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
502	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
503	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
504	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
505	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
506	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
507	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
508	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
509	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
510	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
511	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
512	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
513	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
514	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
515	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90

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517	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
518	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
519	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
520	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
521	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
522	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
523	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
524	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
525	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
526	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
527	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
528	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
529	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
530	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
531	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
532	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
533	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
534	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
535	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
536	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
537	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
538	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
539	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
540	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
541	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
542	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
543	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
544	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
545	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
546	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
547	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
548	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
549	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
550	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
551	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
552	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
553	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
554	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
555	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
556	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
557	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
558	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
559	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
560	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
561	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
562	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
563	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
564	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
565	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
566	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
567	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
568	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
569	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
570	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
571	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
572	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
573	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
574	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
575	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
576	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
577	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
578	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
579	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$	231.99	9	$ 2,087.91
580	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$	231.99	9	$ 2,087.91
581	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$	231.99	9	$ 2,087.91
582	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$	231.99	9	$ 2,087.91
583	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$	231.99	9	$ 2,087.91
584	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$	245.31	9	$ 2,207.79
585	COMFORT INN PA718	MCBV Comfort Inn 6.29.24	6/29/2024	7/8/2024	$	3,566.43	9	$ 32,097.87
586	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
587	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
588	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
589	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
590	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
591	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
592	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
593	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
594	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
595	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$	229.60	9	$ 2,066.40
596	COUNTRY INN BY CARLSON	MCBV Country Inn 6.28.24	6/28/2024	7/8/2024	$	4,395.60	10	$ 43,956.00
597	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
598	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	204.24	10	$ 2,042.40
599	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
600	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	204.24	10	$ 2,042.40
601	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
602	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	204.24	10	$ 2,042.40
603	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
604	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	204.24	10	$ 2,042.40
605	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
606	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
607	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	226.44	10	$ 2,264.40
608	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
609	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
610	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
611	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
612	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
613	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
614	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
615	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
616	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	204.24	10	$ 2,042.40
617	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	204.24	10	$ 2,042.40
618	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
619	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
620	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
621	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
622	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
623	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40
624	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$	182.04	10	$ 1,820.40

625	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
626	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
627	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
628	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
629	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
630	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
631	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
632	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
633	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
634	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
635	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
636	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
637	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
638	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
639	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
640	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
641	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
642	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
643	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
644	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
645	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
646	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
647	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
648	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
649	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
650	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
651	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
652	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
653	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
654	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
655	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 90.00	11	$	990.00
656	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 9.90	11	$	108.90
657	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
658	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
659	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 90.00	11	$	990.00
660	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 9.90	11	$	108.90
661	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
662	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
663	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
664	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
665	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 90.00	11	$	990.00
666	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 9.90	11	$	108.90
667	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
668	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
669	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
670	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
671	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
672	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
673	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 253.00	10	$	2,530.00
674	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 27.83	10	$	278.30
675	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
676	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
677	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
678	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
679	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
680	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
681	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
682	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
683	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
684	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
685	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
686	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
687	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
688	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
689	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 1,078.92	10	$	10,789.20
690	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 253.00	10	$	2,530.00
691	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 27.83	10	$	278.30
692	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
693	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
694	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
695	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
696	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
697	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
698	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
699	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
700	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 253.00	10	$	2,530.00
701	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 27.83	10	$	278.30
702	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
703	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
704	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 155.00	10	$	1,550.00
705	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 17.05	10	$	170.50
706	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 169.00	10	$	1,690.00
707	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$ 18.59	10	$	185.90
708	PINE BARN INN	CJC_H&F 6.26_ SUS	6/28/2024	7/10/2024	$ 6,502.00	12	$	78,024.00
709	PINE BARN INN	CJC_H&F 6.26_ SUS	6/28/2024	7/10/2024	$ 715.22	12	$	8,582.64
710	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 3,315.78	11	$	36,473.58
711	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 169.00	11	$	1,859.00
712	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.21	11	$	167.31
713	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
714	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
715	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
716	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
717	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
718	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
719	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
720	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
721	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
722	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
723	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
724	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
725	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
726	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
727	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
728	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
729	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
730	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
731	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00
732	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.89	11	$	119.79
733	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 99.00	11	$	1,089.00

734	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
735	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
736	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
737	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
738	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
739	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
740	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
741	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
742	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
743	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
744	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
745	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
746	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
747	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
748	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
749	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
750	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
751	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
752	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
753	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
754	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
755	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
756	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
757	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
758	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
759	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
760	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
761	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
762	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
763	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
764	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
765	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
766	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
767	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	387.00	10	$ 3,870.00
768	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	34.83	10	$ 348.30
769	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
770	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
771	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
772	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
773	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
774	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
775	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
776	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
777	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
778	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
779	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
780	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
781	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
782	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
783	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
784	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
785	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
786	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
787	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
788	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
789	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
790	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
791	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
792	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
793	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
794	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
795	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
796	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
797	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
798	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
799	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
800	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
801	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
802	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
803	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
804	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
805	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
806	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
807	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
808	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
809	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
810	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
811	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
812	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
813	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
814	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
815	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
816	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
817	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
818	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
819	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
820	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
821	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
822	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
823	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
824	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
825	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
826	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
827	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
828	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
829	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
830	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
831	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
832	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
833	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
834	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
835	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
836	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
837	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
838	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
839	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
840	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
841	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
842	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95

843	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
844	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
845	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
846	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
847	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
848	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
849	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
850	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
851	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
852	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
853	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
854	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
855	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 164.00	11	$	1,804.00
856	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 18.04	11	$	198.44
857	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
858	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
859	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
860	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
861	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
862	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
863	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
864	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
865	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
866	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
867	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
868	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
869	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
870	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
871	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
872	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
873	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
874	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
875	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
876	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
877	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
878	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
879	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
880	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
881	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
882	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
883	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 164.00	11	$	1,804.00
884	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 18.04	11	$	198.44
885	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
886	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
887	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
888	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
889	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 164.00	11	$	1,804.00
890	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 18.04	11	$	198.44
891	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
892	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
893	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
894	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
895	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
896	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
897	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
898	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
899	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
900	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
901	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
902	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
903	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
904	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
905	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
906	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
907	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 204.00	11	$	2,244.00
908	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 22.44	11	$	246.84
909	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
910	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
911	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
912	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
913	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 164.00	11	$	1,804.00
914	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 18.04	11	$	198.44
915	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 184.00	11	$	2,024.00
916	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 20.24	11	$	222.64
917	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
918	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
919	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 164.00	11	$	1,804.00
920	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 18.04	11	$	198.44
921	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
922	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
923	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 164.00	11	$	1,804.00
924	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 18.04	11	$	198.44
925	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 164.00	11	$	1,804.00
926	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 18.04	11	$	198.44
927	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
928	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
929	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
930	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
931	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 95.00	11	$	1,045.00
932	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 10.45	11	$	114.95
933	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
934	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
935	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 114.00	11	$	1,254.00
936	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 12.54	11	$	137.94
937	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00
938	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.84	11	$	174.24
939	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00
940	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.84	11	$	174.24
941	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00
942	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.84	11	$	174.24
943	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00
944	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.84	11	$	174.24
945	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00
946	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.84	11	$	174.24
947	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00
948	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.84	11	$	174.24
949	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00
950	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 15.84	11	$	174.24
951	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$ 144.00	11	$	1,584.00

952	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
953	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
954	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
955	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
956	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
957	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
958	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
959	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
960	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
961	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
962	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
963	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
964	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
965	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
966	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
967	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
968	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
969	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
970	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
971	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
972	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
973	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
974	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
975	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
976	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
977	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
978	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
979	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
980	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
981	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
982	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
983	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
984	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
985	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
986	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
987	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
988	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
989	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
990	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
991	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
992	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
993	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
994	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
995	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
996	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
997	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
998	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
999	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1000	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1001	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1002	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1003	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1004	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1005	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1006	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1007	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1008	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1009	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1010	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1011	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1012	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1013	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1014	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1015	WILLIAMSPORT HOTEL AND S	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	3,638.75	10	$ 36,387.50
1016	KALAHARI RESORT - PA	CJC_6.29 H&F_NE	6/30/2024	7/9/2024	$	47.00	9	$ 423.00
1017	KALAHARI RESORT - PA	CJC_6.29 H&F_NE	6/30/2024	7/9/2024	$	5,526.30	9	$ 49,736.70
1018	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1019	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1020	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1021	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1022	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1023	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1024	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1025	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1026	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1027	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1028	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1029	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1030	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1031	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1032	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1033	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1034	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1035	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1036	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1037	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1038	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1039	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1040	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1041	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1042	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1043	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1044	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1045	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1046	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1047	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1048	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1049	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1050	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1051	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1052	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1053	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1054	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1055	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1056	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1057	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1058	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1059	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1060	Wyndham Hotels and Resorts	CJC_6.26 H&F_LAN	7/1/2024	7/10/2024	$	2,541.90	9	$ 22,877.10

1061	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1062	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1063	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1064	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1065	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1066	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1067	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1068	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1069	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1070	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1071	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1072	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1073	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1074	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1075	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1076	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1077	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1078	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1079	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1080	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1081	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1082	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1083	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1084	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1085	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1086	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1087	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1088	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1089	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1090	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1091	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1092	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1093	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1094	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1095	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1096	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1097	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1098	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1099	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1100	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1101	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1102	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1103	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1104	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1105	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1106	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1107	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1108	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1109	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1110	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1111	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1112	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1113	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1114	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1115	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1116	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1117	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1118	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1119	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1120	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1121	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1122	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1123	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1124	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1125	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1126	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1127	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1128	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1129	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1130	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1131	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1132	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1133	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1134	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1135	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	108.00	10	$ 1,080.00
1136	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	11.88	10	$ 118.80
1137	KALAHARI RESORT - PA	CJC_6.21 H&F_NE	6/23/2024	7/16/2024	$	2,292.56	23	$ 52,728.88
1138	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	144.00	11	$ 1,584.00
1139	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	14.40	11	$ 158.40
1140	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	144.00	11	$ 1,584.00
1141	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	14.40	11	$ 158.40
1142	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	144.00	11	$ 1,584.00
1143	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	14.40	11	$ 158.40
1144	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	144.00	11	$ 1,584.00
1145	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	14.40	11	$ 158.40
1146	ALLENTOWN PARK HOTEL	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	6,298.00	11	$ 69,278.00
1147	ALLENTOWN PARK HOTEL	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	377.88	11	$ 4,156.68
1148	ALLENTOWN PARK HOTEL	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	251.92	11	$ 2,771.12
1149	Best Western International	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	5,742.00	11	$ 63,162.00
1150	Best Western International	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$	574.20	11	$ 6,316.20
1151	Best Western International	H&F Storm (6.26.24) - LEH region	6/28/2024	7/8/2024	$	4,653.00	10	$ 46,530.00
1152	Best Western International	H&F Storm (6.26.24) - LEH region	6/28/2024	7/8/2024	$	465.30	10	$ 4,653.00
1153	Best Western International	H&F Storm (6.26.24) - LEH region	6/29/2024	7/8/2024	$	3,069.00	9	$ 27,621.00
1154	Best Western International	H&F Storm (6.26.24) - LEH region	6/29/2024	7/8/2024	$	306.90	9	$ 2,762.10
1155	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1156	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	209.79	8	$ 1,678.32
1157	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1158	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1159	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	209.79	8	$ 1,678.32
1160	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	209.79	8	$ 1,678.32
1161	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	187.59	8	$ 1,500.72
1162	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	268.62	8	$ 2,148.96
1163	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	209.79	8	$ 1,678.32
1164	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	187.59	8	$ 1,500.72
1165	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	187.59	8	$ 1,500.72
1166	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1167	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1168	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	209.79	8	$ 1,678.32
1169	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	187.59	8	$ 1,500.72

1170	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	187.59	8	$ 1,500.72
1171	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	268.62	8	$ 2,148.96
1172	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1173	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	187.59	8	$ 1,500.72
1174	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	209.79	8	$ 1,678.32
1175	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	268.62	8	$ 2,148.96
1176	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	187.59	8	$ 1,500.72
1177	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1178	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1179	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1180	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	176.49	8	$ 1,411.92
1181	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$	209.79	8	$ 1,678.32
1182	WOODLANDS RESORTS	MCBV Woodlands 6.30.24	6/30/2024	7/8/2024	$	1,233.81	8	$ 9,870.48
1183	PENN HARRIS HOTEL	MCBV Penn Harris 6.28.24	6/28/2024	7/8/2024	$	2,736.15	10	$ 27,361.50
1184	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	2,170.05	8	$ 17,360.40
1185	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1186	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1187	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1188	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1189	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1190	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1191	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1192	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1193	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1194	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1195	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1196	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1197	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1198	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$	94.35	8	$ 754.80
1199	Wyndham Hotels and Resorts	MCBV Wyndham 6.29.24	6/29/2024	7/9/2024	$	5,574.42	10	$ 55,744.20
1200	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	130.66	9	$ 1,175.94
1201	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	14.37	9	$ 129.33
1202	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	130.66	9	$ 1,175.94
1203	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	14.37	9	$ 129.33
1204	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	130.66	9	$ 1,175.94
1205	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	14.37	9	$ 129.33
1206	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	130.66	9	$ 1,175.94
1207	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$	14.37	9	$ 129.33
1208	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1209	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1210	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1211	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1212	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1213	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1214	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1215	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1216	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1217	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1218	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1219	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1220	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1221	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1222	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1223	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1224	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1225	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1226	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1227	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1228	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1229	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1230	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1231	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1232	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1233	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1234	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1235	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1236	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1237	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1238	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1239	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1240	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1241	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1242	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1243	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1244	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1245	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1246	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1247	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1248	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1249	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1250	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1251	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1252	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	129.00	14	$ 1,806.00
1253	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/26/2024	7/11/2024	$	12.90	15	$ 193.50
1254	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1255	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1256	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1257	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1258	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1259	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1260	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1261	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1262	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1263	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1264	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1265	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1266	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1267	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1268	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1269	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1270	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1271	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1272	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1273	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1274	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1275	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1276	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1277	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60
1278	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$	12.90	14	$ 180.60

1279	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1280	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1281	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1282	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1283	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1284	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1285	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1286	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1287	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1288	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1289	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1290	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1291	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1292	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1293	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1294	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1295	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1296	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1297	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1298	RED LION HOTEL HARRISB	Storm 6/27/2024	6/28/2024	7/11/2024	$ 154.29	13	$	2,005.77
1299	RED LION HOTEL HARRISB	Storm 6/27/2024	6/27/2024	7/11/2024	$ 7,714.50	14	$	108,003.00
1300	COMFORT INN LAKE ARIEL	Storm 6/27/2024	6/25/2024	7/11/2024	$ 7,219.07	16	$	115,505.12
1301	COMFORT INN LAKE ARIEL	Storm 6/27/2024	6/24/2024	7/11/2024	$ 12,096.82	17	$	205,645.94
1302	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1303	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1304	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1305	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1306	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1307	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1308	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1309	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1310	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1311	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1312	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1313	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1314	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1315	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1316	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1317	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1318	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1319	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1320	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1321	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1322	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1323	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1324	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1325	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1326	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1327	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1328	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1329	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1330	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1331	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1332	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1333	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1334	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1335	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1336	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1337	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1338	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1339	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1340	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1341	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1342	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1343	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1344	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1345	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1346	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1347	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1348	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1349	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1350	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1351	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1352	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1353	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1354	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1355	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1356	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1357	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1358	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1359	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1360	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1361	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1362	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1363	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1364	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1365	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1366	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1367	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1368	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1369	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1370	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1371	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1372	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1373	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1374	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1375	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1376	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1377	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1378	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1379	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1380	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1381	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1382	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1383	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1384	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1385	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1386	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1387	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20

1388	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1389	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1390	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1391	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1392	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1393	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1394	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1395	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1396	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1397	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1398	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1399	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1400	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1401	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1402	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1403	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$ 3,544.20
1404	PINE BARN INN	Pine Barn Inn 6.26.24	6/27/2024	7/10/2024	$ 3,999.00	13	$ 51,987.00
1405	PINE BARN INN	Pine Barn Inn 6.26.24	6/27/2024	7/10/2024	$ 439.89	13	$ 5,718.57
1406	Holiday Inn	Holiday Inn Express 6.2724	6/28/2024	7/10/2024	$ 2,877.30	12	$ 34,527.60
1407	Holiday Inn	Holiday Inn Express 6.2724	6/28/2024	7/10/2024	$ 316.71	12	$ 3,800.52
1408	Holiday Inn	Holiday Inn	6/28/2024	7/10/2024	$ 4,438.89	12	$ 53,266.68
1409	Holiday Inn	Holiday Inn	6/28/2024	7/10/2024	$ 488.40	12	$ 5,860.80
1410	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1411	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1412	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1413	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1414	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1415	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1416	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1417	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1418	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1419	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1420	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1421	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1422	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1423	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1424	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1425	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1426	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1427	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1428	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1429	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1430	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1431	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1432	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1433	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1434	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1435	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1436	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1437	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1438	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1439	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1440	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1441	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1442	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1443	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1444	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1445	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1446	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1447	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1448	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1449	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1450	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1451	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1452	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1453	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1454	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1455	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1456	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1457	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1458	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1459	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1460	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1461	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1462	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1463	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1464	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$ 1,540.00
1465	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$ 169.40
1466	DELTA HOTELS	Delta 6/26 Storm 6/29 Stay	6/29/2024	7/19/2024	$ 6,594.50	20	$ 131,890.00
1467	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1468	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1469	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1470	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1471	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1472	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1473	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1474	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1475	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1476	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1477	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1478	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1479	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1480	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1481	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1482	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1483	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1484	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1485	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1486	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1487	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1488	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$ 1,485.00
1489	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$ 2,436.00
1490	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$ 243.60
1491	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$ 2,436.00
1492	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$ 243.60
1493	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$ 2,436.00
1494	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$ 243.60
1495	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$ 2,436.00
1496	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$ 243.60

1497	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1498	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1499	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1500	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1501	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1502	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1503	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1504	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1505	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1506	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1507	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1508	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1509	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1510	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1511	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1512	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1513	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1514	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1515	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1516	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1517	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	174.00	14	$ 2,436.00
1518	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	17.40	14	$ 243.60
1519	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	195.00	14	$ 2,730.00
1520	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	19.50	14	$ 273.00
1521	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	195.00	14	$ 2,730.00
1522	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	19.50	14	$ 273.00
1523	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	195.00	14	$ 2,730.00
1524	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	19.50	14	$ 273.00
1525	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	195.00	14	$ 2,730.00
1526	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	19.50	14	$ 273.00
1527	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1528	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1529	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1530	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1531	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1532	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1533	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1534	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1535	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1536	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1537	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1538	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1539	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1540	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1541	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1542	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1543	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1544	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1545	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	185.00	14	$ 2,590.00
1546	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	195.00	14	$ 2,730.00
1547	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	19.50	14	$ 273.00
1548	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$	18.50	14	$ 259.00
1549	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1550	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1551	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1552	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1553	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1554	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1555	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1556	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1557	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1558	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1559	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1560	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1561	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1562	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1563	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1564	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1565	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1566	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1567	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1568	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1569	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1570	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1571	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1572	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1573	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1574	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1575	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1576	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1577	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1578	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1579	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1580	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1581	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1582	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1583	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1584	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1585	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1586	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1587	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1588	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1589	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1590	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1591	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1592	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1593	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1594	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1595	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1596	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1597	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1598	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1599	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1600	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1601	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1602	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1603	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1604	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1605	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00

1606	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1607	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1608	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1609	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1610	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1611	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1612	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1613	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1614	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1615	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1616	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1617	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	199.00	13	$ 2,587.00
1618	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1619	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1620	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1621	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1622	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1623	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1624	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1625	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1626	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1627	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1628	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$	19.90	13	$ 258.70
1629	Holiday Inn	Holiday Inn Express	6/25/2024	7/16/2024	$	1,529.00	21	$ 32,109.00
1630	Holiday Inn	Holiday Inn Express	6/25/2024	7/16/2024	$	168.19	21	$ 3,531.99
1631	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/29 Stay	6/29/2024	7/12/2024	$	1,155.00	13	$ 15,015.00
1632	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1633	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1634	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1635	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1636	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1637	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1638	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1639	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1640	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1641	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1642	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1643	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1644	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1645	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1646	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1647	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1648	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1649	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1650	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1651	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1652	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1653	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1654	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1655	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1656	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1657	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1658	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1659	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1660	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$	141.90	19	$ 2,696.10
1661	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1662	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1663	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1664	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1665	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1666	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1667	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1668	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1669	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1670	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1671	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1672	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1673	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1674	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$	130.90	20	$ 2,618.00
1675	ALLENTOWN PARK HOTEL	Allentown Park	6/29/2024	7/15/2024	$	3,762.00	16	$ 60,192.00
1676	Fairfield Inns	Fairfield	6/28/2024	7/15/2024	$	7,054.30	17	$ 119,923.10
1677	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1678	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	150.47	20	$ 3,009.40
1679	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1680	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1681	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1682	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1683	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1684	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1685	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1686	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1687	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1688	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1689	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1690	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1691	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1692	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1693	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1694	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1695	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1696	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1697	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	120.77	20	$ 2,415.40
1698	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$	131.66	20	$ 2,633.20
1699	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1700	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1701	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1702	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1703	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1704	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1705	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1706	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1707	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1708	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1709	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$	131.66	21	$ 2,764.86
1710	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	143.19	16	$ 2,291.04
1711	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	143.19	16	$ 2,291.04
1712	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	144.19	16	$ 2,307.04
1713	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	143.19	16	$ 2,291.04
1714	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	158.18	16	$ 2,530.88

1715	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	143.19	16	$ 2,291.04
1716	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	158.18	16	$ 2,530.88
1717	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	143.19	16	$ 2,291.04
1718	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	143.19	16	$ 2,291.04
1719	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$	143.19	16	$ 2,291.04
1720	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1721	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1722	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1723	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1724	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1725	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1726	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1727	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1728	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1729	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1730	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1731	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1732	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1733	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1734	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1735	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1736	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1737	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1738	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1739	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1740	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1741	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1742	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1743	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1744	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	85.00	12	$ 1,020.00
1745	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	5.10	12	$ 61.20
1746	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$	4.25	12	$ 51.00
1747	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1748	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1749	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1750	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1751	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1752	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1753	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1754	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1755	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1756	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1757	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1758	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1759	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1760	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1761	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1762	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1763	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1764	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1765	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1766	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1767	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1768	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1769	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1770	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1771	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1772	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1773	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1774	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1775	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1776	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1777	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1778	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1779	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1780	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1781	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1782	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1783	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1784	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1785	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1786	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1787	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1788	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1789	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1790	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1791	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1792	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1793	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1794	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1795	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1796	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1797	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1798	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1799	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1800	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1801	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1802	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1803	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1804	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1805	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1806	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1807	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1808	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1809	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1810	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1811	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1812	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1813	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1814	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1815	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1816	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1817	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1818	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1819	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1820	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1821	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1822	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1823	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30

1824	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1825	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1826	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1827	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1828	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1829	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1830	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1831	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1832	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1833	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1834	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1835	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1836	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1837	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1838	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1839	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1840	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1841	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1842	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1843	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1844	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1845	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1846	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1847	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1848	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1849	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1850	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1851	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1852	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1853	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1854	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1855	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1856	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1857	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1858	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1859	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1860	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1861	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1862	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1863	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1864	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1865	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1866	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1867	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1868	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1869	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1870	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1871	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1872	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1873	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1874	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1875	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1876	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1877	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1878	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1879	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1880	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1881	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1882	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1883	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1884	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1885	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1886	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1887	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1888	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1889	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1890	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1891	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1892	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1893	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1894	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1895	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1896	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1897	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1898	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1899	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1900	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1901	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1902	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1903	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1904	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1905	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1906	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1907	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1908	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1909	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1910	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1911	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1912	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1913	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1914	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1915	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1916	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1917	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1918	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1919	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1920	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1921	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1922	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1923	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1924	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1925	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1926	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1927	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$	149.49	14	$ 2,092.86
1928	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$	7.47	14	$ 104.58
1929	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$	8.97	14	$ 125.58
1930	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$	149.49	14	$ 2,092.86
1931	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$	7.47	14	$ 104.58
1932	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$	8.97	14	$ 125.58

1933	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1934	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1935	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1936	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1937	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1938	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1939	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1940	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1941	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1942	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1943	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1944	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1945	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1946	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1947	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1948	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1949	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1950	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1951	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1952	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1953	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1954	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1955	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1956	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1957	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1958	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1959	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1960	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1961	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1962	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1963	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1964	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1965	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1966	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1967	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1968	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1969	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1970	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1971	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1972	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1973	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1974	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1975	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1976	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1977	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1978	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1979	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1980	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1981	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1982	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1983	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1984	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1985	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1986	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1987	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1988	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1989	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1990	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1991	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1992	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1993	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1994	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1995	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1996	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1997	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1998	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1999	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2000	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2001	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2002	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2003	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2004	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2005	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2006	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2007	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2008	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2009	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2010	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2011	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2012	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2013	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2014	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2015	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2016	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2017	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2018	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2019	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2020	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2021	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2022	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2023	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2024	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2025	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2026	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2027	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2028	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2029	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2030	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2031	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2032	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2033	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2034	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2035	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2036	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2037	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2038	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2039	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2040	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2041	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00

2042	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2043	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2044	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	95.00	14	$ 1,330.00
2045	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2046	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2047	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	95.00	14	$ 1,330.00
2048	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2049	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2050	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	95.00	14	$ 1,330.00
2051	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2052	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2053	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	95.00	14	$ 1,330.00
2054	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2055	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2056	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	95.00	14	$ 1,330.00
2057	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2058	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2059	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	95.00	14	$ 1,330.00
2060	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2061	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2062	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	95.00	14	$ 1,330.00
2063	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	4.75	14	$ 66.50
2064	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$	5.70	14	$ 79.80
2065	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2066	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2067	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2068	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2069	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2070	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2071	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2072	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2073	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2074	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2075	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2076	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2077	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2078	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2079	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2080	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2081	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2082	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2083	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2084	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2085	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2086	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2087	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2088	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2089	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2090	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2091	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2092	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2093	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2094	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2095	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2096	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2097	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2098	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2099	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2100	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2101	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2102	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2103	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2104	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2105	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2106	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2107	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2108	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2109	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2110	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2111	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2112	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2113	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2114	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2115	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2116	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2117	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2118	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2119	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2120	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2121	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2122	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2123	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2124	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2125	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2126	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2127	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2128	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2129	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2130	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2131	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2132	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2133	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2134	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2135	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2136	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2137	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2138	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2139	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2140	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2141	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2142	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2143	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2144	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2145	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2146	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2147	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2148	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2149	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2150	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15

2151	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2152	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2153	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2154	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2155	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2156	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2157	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2158	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2159	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2160	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2161	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2162	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2163	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2164	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2165	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2166	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2167	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2168	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2169	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2170	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2171	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2172	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2173	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2174	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2175	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2176	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2177	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2178	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2179	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2180	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2181	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2182	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2183	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2184	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2185	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2186	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2187	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2188	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2189	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2190	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2191	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2192	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2193	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2194	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2195	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2196	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2197	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2198	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2199	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2200	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2201	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2202	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2203	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2204	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2205	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2206	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2207	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2208	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2209	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2210	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2211	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2212	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2213	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2214	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2215	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2216	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2217	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2218	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2219	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2220	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2221	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2222	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2223	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2224	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2225	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2226	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2227	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2228	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2229	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2230	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2231	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2232	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2233	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	169.00	17	$ 2,873.00
2234	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	8.45	17	$ 143.65
2235	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	10.14	17	$ 172.38
2236	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	169.00	17	$ 2,873.00
2237	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	8.45	17	$ 143.65
2238	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	10.14	17	$ 172.38
2239		JLS 7_15_2024	7/15/2024	7/26/2024	$	62.98	11	$ 692.78
2240	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2241	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2242	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2243	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2244	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2245	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2246	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2247	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2248	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2249	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2250	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2251	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2252	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2253	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2254	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2255	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2256	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2257	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2258	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2259	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18

2260	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2261	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2262	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2263	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2264	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2265	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2266	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2267	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2268	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2269	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2270	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2271	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2272	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2273	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2274	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2275	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2276	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2277	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2278	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2279	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2280	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2281	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2282	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2283	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2284	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2285	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2286	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2287	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2288	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2289	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2290	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2291	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2292	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2293	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2294	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2295	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2296	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2297	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2298	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2299	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2300	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2301	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2302	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2303	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2304	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2305	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2306	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2307	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2308	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2309	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2310	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2311	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2312	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2313	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2314	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2315	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2316	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2317	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2318	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2319	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2320	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2321	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2322	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2323	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2324	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2325	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2326	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2327	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2328	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2329	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2330	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2331	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2332	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2333	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2334	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2335	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2336	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2337	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2338	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2339	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2340	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2341	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2342	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2343	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2344	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2345	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2346	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2347	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2348	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2349	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2350	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2351	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2352	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2353	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2354	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2355	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2356	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2357	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2358	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2359	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2360	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2361	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2362	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2363	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2364	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2365	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2366	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2367	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2368	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00

2369	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2370	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2371	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2372	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2373	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2374	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2375	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2376	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2377	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2378	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2379	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2380	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2381	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2382	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2383	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2384	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2385	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2386	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2387	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2388	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2389	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2390	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2391	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2392	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2393	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2394	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2395	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2396	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2397	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2398	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2399	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2400	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2401	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2402	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2403	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2404	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2405	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2406	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2407	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2408	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2409	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2410	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2411	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2412	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2413	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2414	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2415	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2416	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2417	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2418	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2419	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2420	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2421	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2422	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2423	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2424	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2425	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2426	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2427	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2428	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2429	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2430	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2431	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2432	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2433	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2434	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2435	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2436	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2437	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2438	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2439	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2440	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2441	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2442	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2443	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2444	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2445	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2446	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2447	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2448	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2449	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2450	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2451	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2452	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2453	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2454	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2455	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2456	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2457	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2458	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2459	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2460	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2461	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2462	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2463	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2464	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2465	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2466	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2467	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2468	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2469	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2470	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2471	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2472	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2473	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2474	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2475	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2476	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2477	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00

2478	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2479	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2480	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2481	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2482	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2483	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2484	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2485	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2486	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2487	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2488	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2489	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2490	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2491	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2492	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2493	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2494	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2495	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2496	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2497	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2498	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2499	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2500	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2501	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2502	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2503	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2504	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2505	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2506	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2507	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2508	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2509	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2510	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2511	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2512	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2513	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2514	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2515	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2516	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2517	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2518	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2519	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2520	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2521	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2522	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2523	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2524	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2525	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2526	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2527	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2528	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2529	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2530	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2531	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2532	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2533	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2534	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2535	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2536	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2537	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2538	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2539	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2540	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2541	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2542	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2543	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2544	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2545	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2546	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2547	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2548	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2549	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2550	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2551	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2552	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2553	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2554	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2555	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2556	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2557	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2558	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2559	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2560	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2561	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2562	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2563	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2564	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2565	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2566	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2567	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2568	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2569	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2570	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2571	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2572	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2573	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2574	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2575	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2576	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2577	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2578	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2579	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2580	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2581	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2582	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2583	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66
2584	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.15	17	$ 70.55
2585	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	82.95	17	$ 1,410.15
2586	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$	4.98	17	$ 84.66

2587	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2588	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2589	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2590	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2591	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2592	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2593	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2594	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2595	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2596	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2597	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2598	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2599	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2600	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2601	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2602	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2603	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2604	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2605	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2606	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2607	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2608	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2609	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2610	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2611	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2612	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2613	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2614	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2615	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2616	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2617	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2618	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2619	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2620	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2621	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2622	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2623	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2624	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2625	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2626	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2627	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2628	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2629	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2630	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2631	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2632	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2633	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2634	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2635	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2636	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2637	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2638	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2639	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2640	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2641	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2642	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2643	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2644	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2645	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2646	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2647	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2648	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2649	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2650	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2651	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2652	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2653	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2654	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2655	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2656	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2657	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2658	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2659	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2660	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2661	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2662	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2663	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2664	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2665	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2666	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2667	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2668	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2669	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2670	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2671	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2672	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2673	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2674	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2675	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2676	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2677	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2678	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$ 84.66
2679	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$ 70.55
2680	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$ 1,410.15
2681	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$ 2,023.00
2682	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$ 85.00
2683	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$ 101.15
2684	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$ 121.38
2685	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$ 2,023.00
2686	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$ 85.00
2687	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$ 101.15
2688	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$ 121.38
2689	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$ 2,023.00
2690	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$ 85.00
2691	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$ 101.15
2692	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$ 121.38
2693	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$ 2,023.00
2694	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$ 85.00
2695	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$ 101.15

2696	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2697	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2698	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2699	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2700	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2701	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2702	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2703	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2704	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2705	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2706	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2707	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2708	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2709	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2710	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2711	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2712	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2713	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2714	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2715	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2716	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2717	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2718	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2719	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2720	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2721	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2722	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2723	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2724	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2725	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2726	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2727	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2728	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2729	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2730	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2731	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2732	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2733	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2734	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2735	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2736	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2737	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2738	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2739	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2740	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2741	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2742	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2743	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2744	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2745	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2746	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2747	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2748	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2749	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2750	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2751	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2752	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2753	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2754	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2755	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2756	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2757	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2758	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2759	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2760	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2761	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2762	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2763	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2764	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2765	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2766	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2767	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2768	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2769	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2770	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2771	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2772	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2773	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2774	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2775	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2776	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2777	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2778	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2779	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2780	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2781	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2782	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2783	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2784	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2785	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2786	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2787	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2788	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2789	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2790	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2791	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2792	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2793	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2794	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2795	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2796	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2797	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2798	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2799	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2800	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2801	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2802	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2803	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2804	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38

2805	KALAHARI RESORT - PA	Housing - Kalahari 6/29-6/30	6/29/2024	7/25/2024	$ 339.00	26	$ 8,814.00
2806	KALAHARI RESORT - PA	Housing - Kalahari 6/29-6/30	6/30/2024	7/25/2024	$ 24,684.14	25	$ 617,103.50
2807	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2808	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2809	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2810	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2811	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2812	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2813	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2814	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$ 97.90	19	$ 1,860.10
2815	SCH USA LLC - RESORT2	July Expense #12	7/10/2024	7/19/2024	$ 2,207.62	9	$ 19,868.58
2816	SCH USA LLC - RESORT2	July Expense #12	7/10/2024	7/19/2024	$ 155.38	9	$ 1,398.42
2817	COUNTRY INN BY CARLSON	July Expense #13	7/10/2024	7/19/2024	$ 2,376.00	9	$ 21,384.00
2818	COUNTRY INN BY CARLSON	July Expense #13	7/10/2024	7/19/2024	$ 261.36	9	$ 2,352.24
2819	Hampton Inns	Hampton Inn Quak	6/29/2024	7/19/2024	$ 2,434.23	20	$ 48,684.60
2820	Hampton Inns	Hampton Inn Quak	6/29/2024	7/19/2024	$ 143.19	20	$ 2,863.80
2821	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$ 139.00	13	$ 1,807.00
2822	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$ 8.34	13	$ 108.42
2823	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$ 6.95	13	$ 90.35
2824	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$ 139.00	13	$ 1,807.00
2825	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$ 8.34	13	$ 108.42
2826	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$ 6.95	13	$ 90.35
2827	Hampton Inns	Lancaster Storm Support 6.29.24	6/29/2024	7/22/2024	$ (13.32)	23	$ (306.36)
2828	LEHIGH SERVICE	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$ 2.11	37	$ 78.07
2829	PJW - WALBERT	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$ 777.15	37	$ 28,754.55
2830	SLICE*MAMASFAMOUSPIZZA	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$ 381.19	37	$ 14,104.03
2831	PJW - WALBERT	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$ 707.98	37	$ 26,195.26
2832	WEGMANS ALLENTOWN #79	7/17-7/18 PUC Reportable Storm	7/16/2024	8/23/2024	$ 252.84	38	$ 9,607.92
2833	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2834	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2835	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2836	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2837	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2838	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2839	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2840	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2841	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2842	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2843	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2844	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2845	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2846	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2847	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2848	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2849	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2850	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2851	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2852	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2853	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2854	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2855	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2856	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2857	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2858	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2859	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2860	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2861	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2862	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2863	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2864	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2865	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2866	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2867	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2868	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2869	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2870	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2871	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2872	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2873	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2874	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2875	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2876	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2877	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2878	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2879	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2880	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2881	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2882	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2883	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2884	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2885	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2886	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2887	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2888	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2889	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2890	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2891	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2892	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2893	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2894	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2895	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2896	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2897	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2898	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2899	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2900	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2901	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2902	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2903	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2904	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2905	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2906	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2907	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2908	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2909	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2910	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2911	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2912	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2913	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16

2914	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2915	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2916	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2917	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2918	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2919	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2920	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2921	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2922	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2923	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 129.00	34	$ 4,386.00
2924	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 6.45	34	$ 219.30
2925	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$ 7.74	34	$ 263.16
2926	HOTEL ANTHRACITE	JLS 7_23_2024	7/16/2024	8/19/2024	$ 5,289.00	34	$ 179,826.00
2927	HOTEL ANTHRACITE	JLS 7_23_2024	7/16/2024	8/19/2024	$ 1,169.73	34	$ 39,770.82
2928	HOTEL ANTHRACITE	JLS 7_23_2024	7/17/2024	8/19/2024	$ 3,870.00	33	$ 127,710.00
2929	HOTEL ANTHRACITE	JLS 7_23_2024	7/17/2024	8/19/2024	$ 757.50	33	$ 24,997.50
2930	Sheraton	H&F ANZ Hotel Expenses	6/24/2024	8/25/2024	$ 2,516.00	62	$ 155,992.00
2931	Sheraton	H&F ANZ Hotel Expenses	6/25/2024	8/25/2024	$ 327.08	61	$ 19,951.88
2932	COMFORT SUITES CAMP HILL	JulieJohnsonStorm	6/28/2024	9/7/2024	$ 2,040.00	71	$ 144,840.00
2933	COMFORT SUITES CAMP HILL	JulieJohnsonStorm	6/28/2024	9/7/2024	$ 224.40	71	$ 15,932.40
2934	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$ 12,175.87	71	$ 864,486.77
2935	PENN HARRIS HOTEL	juliejohnsonpennharris	6/27/2024	9/7/2024	$ 8,900.00	72	$ 640,800.00
2936	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$ 5,627.07	71	$ 399,521.97
2937	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$ 695.48	71	$ 49,379.08
2938	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$ 1,504.88	71	$ 106,846.48
2939	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$ 1,100.00	71	$ 78,100.00
2940	BUDDIES' NEW YORK BAGELS	7/15 Storm Support Meal	7/16/2024	7/29/2024	$ 183.00	13	$ 2,379.00
2941	HOTEL ANTHRACITE	Housing & Feeding 7/15/24 storm	7/18/2024	8/15/2024	$ 2,193.00	28	$ 61,404.00
2942	HOTEL ANTHRACITE	Housing & Feeding 7/15/24 storm	7/18/2024	8/15/2024	$ 429.25	28	$ 12,019.00
2943	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 99.00	29	$ 2,871.00
2944	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 9.90	29	$ 287.10
2945	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 99.00	29	$ 2,871.00
2946	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 9.90	29	$ 287.10
2947	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 99.00	29	$ 2,871.00
2948	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 9.90	29	$ 287.10
2949	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 99.00	29	$ 2,871.00
2950	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$ 9.90	29	$ 287.10
2951	PENN HARRIS HOTEL	juliejohnsonPUCStorm072524	7/19/2024	9/9/2024	$ 85.00	52	$ 4,420.00
2952	PENN HARRIS HOTEL	juliejohnsonPUCStorm072524	7/19/2024	9/9/2024	$ 9.35	52	$ 486.20
2953	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2954	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2955	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2956	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2957	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2958	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2959	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2960	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2961	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2962	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2963	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2964	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2965	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2966	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2967	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2968	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2969	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2970	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2971	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$ 126.54	26	$ 3,290.04
2972	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2973	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2974	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2975	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2976	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2977	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2978	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2979	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2980	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2981	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$ 140.97	9	$ 1,268.73
2982	RED ROBIN 325	7-15-24 Storm ECC/DCC Meals	7/20/2024	7/25/2024	$ 1,024.71	5	$ 5,123.55
2983	GRILL LIFE BARBECUE	7-15-24 Storm ECC/DCC Meals	7/17/2024	7/25/2024	$ 904.01	8	$ 7,232.08
2984		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 24.96	83	$ 2,071.47
2985		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 24.96	83	$ 2,071.47
2986		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 24.96	83	$ 2,071.47
2987		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 24.96	83	$ 2,071.47
2988	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 2.35	83	$ 195.05
2989	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 2.35	83	$ 195.05
2990	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 2.35	83	$ 195.05
2991	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$ 2.35	83	$ 195.05
2992		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$ 28.31	82	$ 2,321.22
2993		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$ 28.31	82	$ 2,321.22
2994		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$ 28.31	82	$ 2,321.22
2995		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$ 28.31	82	$ 2,321.22
2996		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 26.30	77	$ 2,024.91
2997		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 26.30	77	$ 2,024.91
2998		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 26.30	77	$ 2,024.91
2999		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 26.30	77	$ 2,024.91
3000	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 2.35	77	$ 180.95
3001	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 2.35	77	$ 180.95
3002	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 2.35	77	$ 180.95
3003	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$ 2.35	77	$ 180.95
3004		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$ 19.43	76	$ 1,476.68
3005		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$ 19.43	76	$ 1,476.68
3006		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$ 19.43	76	$ 1,476.68
3007		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$ 19.43	76	$ 1,476.68
3008		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 24.96	72	$ 1,796.94
3009		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 24.96	72	$ 1,796.94
3010		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 24.96	72	$ 1,796.94
3011		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 24.96	72	$ 1,796.94
3012	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 2.35	72	$ 169.20
3013	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 2.35	72	$ 169.20
3014	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 2.35	72	$ 169.20
3015	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$ 2.35	72	$ 169.20
3016		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 26.63	70	$ 1,864.28
3017		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 26.63	70	$ 1,864.28
3018		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 26.63	70	$ 1,864.28
3019		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 26.63	70	$ 1,864.28
3020	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50
3021	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50
3022	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50

3023	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50
3024		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3025		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3026		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3027		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3028	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3029	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3030	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3031	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3032		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3033		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3034		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3035		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3036	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3037	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3038	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3039	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3040		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3041		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3042		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3043		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3044	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3045	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3046	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3047	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3048	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3049	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3050	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3051	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 7.47	105	$ 784.35
3052	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 8.97	105	$ 941.85
3053	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3054	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3055	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3056	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3057	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3058	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3059	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3060	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3061	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3062	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3063	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3064	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3065	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3066	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3067	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3068	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3069	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3070	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3071	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3072	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3073	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3074	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3075	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3076	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3077	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3078	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3079	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3080	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3081	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3082	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3083	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3084	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3085	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3086	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3087	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3088	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3089	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3090	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3091	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3092	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3093	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3094	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3095	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3096	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3097	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3098	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3099	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3100	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3101	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3102	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3103	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3104	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3105	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3106	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3107	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3108	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3109	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3110	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3111	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3112	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3113	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3114	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3115	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3116	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3117	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3118	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3119	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3120	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3121	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3122	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3123	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3124	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3125	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3126	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3127	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3128	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3129	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3130	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3131	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30

3132	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3133	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3134	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3135	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3136	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	7.47	105	$ 784.35
3137	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	8.97	105	$ 941.85
3138	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3139	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3140	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3141	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3142	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3143	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3144	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3145	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/30/2024	10/11/2024	$	16.44	103	$ 1,693.32
3146	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/29/2024	10/11/2024	$	243.09	104	$ 25,281.36
3147	Holiday Inn	Holiday Inn Wilkes Bar Strm 6-28	6/29/2024	10/15/2024	$	4,539.93	108	$ 490,312.44
3148	Best Western International	Best Western Plus Storm 6-28	6/30/2024	8/13/2024	$	824.38	44	$ 36,272.72
3149	Best Western International	Best Western Plus Storm 6-28	6/29/2024	8/13/2024	$	7,496.03	45	$ 337,321.35
3150	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel	7/18/2024	7/31/2024	$	9,968.00	13	$ 129,584.00
3151	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel	7/18/2024	7/31/2024	$	1,096.48	13	$ 14,254.24
3152	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel 12 Rooms	7/19/2024	9/23/2024	$	1,068.00	66	$ 70,488.00
3153	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel 12 Rooms	7/19/2024	9/23/2024	$	117.48	66	$ 7,753.68
3154	Wyndham Hotels and Resorts	Wyndham $4,417.80	7/17/2024	9/23/2024	$	3,980.00	68	$ 270,640.00
3155	Wyndham Hotels and Resorts	Wyndham $4,417.80	7/17/2024	9/23/2024	$	437.80	68	$ 29,770.40
3156	Wyndham Hotels and Resorts	Wyndham $13,474.29	7/18/2024	7/31/2024	$	12,139.00	13	$ 157,807.00
3157	Wyndham Hotels and Resorts	Wyndham $13,474.29	7/18/2024	7/31/2024	$	1,335.29	13	$ 17,358.77
3158	Wyndham Hotels and Resorts	Wydham $4859.58	7/17/2024	7/31/2024	$	4,378.00	14	$ 61,292.00
3159	Wyndham Hotels and Resorts	Wydham $4859.58	7/17/2024	7/31/2024	$	481.58	14	$ 6,742.12
3160	Wyndham Hotels and Resorts	Wyndham $17,671.20	7/17/2024	7/31/2024	$	15,920.00	14	$ 222,880.00
3161	Wyndham Hotels and Resorts	Wyndham $17,671.20	7/17/2024	7/31/2024	$	1,751.20	14	$ 24,516.80
3162	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3163	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3164	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3165	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3166	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3167	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3168	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3169	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3170	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3171	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3172	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3173	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3174	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3175	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3176	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3177	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3178	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3179	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3180	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3181	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3182	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3183	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3184	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3185	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3186	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3187	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3188	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3189	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3190	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3191	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3192	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3193	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3194	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3195	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3196	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3197	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3198	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3199	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3200	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3201	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3202	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3203	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3204	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3205	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3206	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3207	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3208	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3209	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3210	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3211	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3212	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3213	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3214	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3215	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3216	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3217	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3218	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3219	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3220	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3221	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3222	Best Western International	SureStay - July 15 Storm	7/16/2024	8/8/2024	$	10,998.90	23	$ 252,974.70
3223	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/17/2024	8/2/2024	$	119.00	16	$ 1,904.00
3224	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/17/2024	8/2/2024	$	7.14	16	$ 114.24
3225	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/17/2024	8/2/2024	$	4.76	16	$ 76.16
3226	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3227	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3228	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3229	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3230	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3231	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3232	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3233	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3234	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3235	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3236	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3237	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3238	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3239	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3240	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50

3241	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3242	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3243	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3244	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3245	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3246	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3247	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3248	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3249	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3250	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3251	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3252	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3253	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3254	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3255	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3256	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3257	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3258	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3259	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3260	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3261	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3262	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3263	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	159.00	16	$ 2,544.00
3264	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3265	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3266	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3267	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3268	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3269	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3270	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3271	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3272	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3273	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3274	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3275	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3276	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	6.36	16	$ 101.76
3277	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3278	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3279	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3280	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3281	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3282	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3283	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3284	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3285	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3286	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3287	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3288	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3289	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$	9.54	16	$ 152.64
3290	DELTA HOTELS	Delta Hotels7-16 Only-July15Stor	7/16/2024	8/2/2024	$	174.90	17	$ 2,973.30
3291	Hampton Inns	Hampton Inn - July 15 Storm	7/16/2024	8/2/2024	$	1,415.70	17	$ 24,066.90
3292	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/18/2024	8/8/2024	$	171.64	21	$ 3,604.44
3293	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	171.64	22	$ 3,776.08
3294	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	161.31	22	$ 3,548.82
3295	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	161.31	22	$ 3,548.82
3296	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	171.64	22	$ 3,776.08
3297	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	161.31	22	$ 3,548.82
3298	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	171.64	22	$ 3,776.08
3299	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	171.64	22	$ 3,776.08
3300	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$	171.64	22	$ 3,776.08
3301	Holiday Inn	Holiday Inn - July 15 Storm	7/17/2024	8/2/2024	$	2,379.09	16	$ 38,065.44
3302	CHATEAU RESORT & CONFE	Storm hotel stay	7/16/2024	8/6/2024	$	1,909.00	21	$ 40,089.00
3303	CHATEAU RESORT & CONFE	Storm hotel stay	7/16/2024	8/6/2024	$	171.81	21	$ 3,608.01
3304	CHATEAU RESORT & CONFE	Storm hotel stay	7/17/2024	8/6/2024	$	1,909.00	20	$ 38,180.00
3305	CHATEAU RESORT & CONFE	Storm hotel stay	7/17/2024	8/6/2024	$	171.81	20	$ 3,436.20
3306	CHATEAU RESORT & CONFE	Storm hotel stay	7/18/2024	8/6/2024	$	5,810.00	19	$ 110,390.00
3307	CHATEAU RESORT & CONFE	Storm hotel stay	7/18/2024	8/6/2024	$	522.90	19	$ 9,935.10
3308	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3309	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3310	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3311	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3312	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3313	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3314	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3315	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3316	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3317	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3318	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3319	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3320	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3321	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3322	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3323	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3324	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3325	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3326	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3327	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3328	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3329	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3330	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3331	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3332	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3333	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3334	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3335	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3336	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3337	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3338	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3339	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3340	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3341	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3342	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3343	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3344	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3345	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3346	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3347	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3348	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3349	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14

3350	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3351	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3352	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3353	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3354	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3355	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3356	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3357	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3358	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3359	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3360	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3361	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3362	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3363	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3364	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3365	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3366	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3367	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3368	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3369	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3370	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3371	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3372	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3373	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3374	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3375	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3376	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3377	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3378	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3379	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3380	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3381	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3382	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3383	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3384	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3385	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3386	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3387	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3388	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3389	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3390	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3391	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3392	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3393	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3394	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3395	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3396	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3397	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3398	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3399	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3400	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	99.00	20	$ 1,980.00
3401	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	12.87	20	$ 257.40
3402	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	3,366.00	20	$ 67,320.00
3403	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	437.58	20	$ 8,751.60
3404	Sheraton	Storm hotel stay	7/16/2024	8/6/2024	$	1,480.00	21	$ 31,080.00
3405	Sheraton	Storm hotel stay	7/16/2024	8/6/2024	$	192.40	21	$ 4,040.40
3406	Residence Inns	Storm hotel stay	7/17/2024	8/6/2024	$	205.00	20	$ 4,100.00
3407	Residence Inns	Storm hotel stay	7/17/2024	8/6/2024	$	12.30	20	$ 246.00
3408	Residence Inns	Storm hotel stay	7/17/2024	8/6/2024	$	10.25	20	$ 205.00
3409	ALLENTOWN PARK HOTEL	Storm hotel stay	7/18/2024	8/7/2024	$	1,504.00	20	$ 30,080.00
3410	ALLENTOWN PARK HOTEL	Storm hotel stay	7/18/2024	8/7/2024	$	150.40	20	$ 3,008.00
3411	ALLENTOWN PARK HOTEL	Storm hotel stay	7/19/2024	8/7/2024	$	1,504.00	19	$ 28,576.00
3412	ALLENTOWN PARK HOTEL	Storm hotel stay	7/19/2024	8/7/2024	$	150.40	19	$ 2,857.60
3413	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	1,154.25	37	$ 42,707.25
3414	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	127.05	37	$ 4,700.85
3415	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	(1,154.25)	37	$ (42,707.25)
3416	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	(127.05)	37	$ (4,700.85)
3417	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3418	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3419	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3420	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3421	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3422	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	154.29	9	$ 1,388.61
3423	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	198.69	9	$ 1,788.21
3424	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	198.69	9	$ 1,788.21
3425	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	220.89	9	$ 1,988.01
3426	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	154.29	9	$ 1,388.61
3427	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3428	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3429	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3430	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	220.89	9	$ 1,988.01
3431	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	220.89	9	$ 1,988.01
3432	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	154.29	9	$ 1,388.61
3433	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	198.69	9	$ 1,788.21
3434	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3435	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3436	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3437	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3438	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3439	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3440	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3441	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3442	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3443	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3444	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3445	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3446	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3447	Super 8 Motels	Central H&F Storm Support 6.6.24	8/6/2024	8/20/2024	$	499.20	14	$ 6,988.80
3448	Holiday Inn	Central H&F 6.6.24	8/7/2024	8/15/2024	$	151.51	8	$ 1,212.08
3449	Holiday Inn	Central H&F 6.6.24	8/7/2024	8/15/2024	$	151.51	8	$ 1,212.08
3450	Holiday Inn	Central H&F 6.6.24	8/7/2024	8/15/2024	$	151.51	8	$ 1,212.08
3451	WEGMANS ALLENTOWN #79	Storm Room	8/9/2024	8/16/2024	$	94.63	7	$ 662.41
3452	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3453	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3454	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	124.19	5	$ 620.95
3455	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.18	5	$ 55.90
3456	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3457	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3458	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95

3459	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3460	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3461	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3462	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3463	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3464	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3465	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3466	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3467	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3468	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3469	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3470	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3471	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3472	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3473	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3474	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	124.19	5	$ 620.95
3475	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.18	5	$ 55.90
3476	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3477	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3478	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3479	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3480	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3481	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3482	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3483	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3484	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3485	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3486	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3487	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3488	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3489	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3490	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3491	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3492	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3493	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3494	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3495	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3496	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3497	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3498	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3499	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3500	KALAHARI RESORT - PA	JLS 08_16_2024	7/16/2024	8/19/2024	$	11,830.00	34	$ 402,220.00
3501	KALAHARI RESORT - PA	JLS 08_16_2024	7/16/2024	8/19/2024	$	1,064.70	34	$ 36,199.80
3502	KALAHARI RESORT - PA	JLS 08_16_2024	7/17/2024	8/19/2024	$	197.00	33	$ 6,501.00
3503	WOODLANDS RESORTS	JLS 08_16_2024	7/16/2024	8/19/2024	$	2,834.00	34	$ 96,356.00
3504	WOODLANDS RESORTS	JLS 08_16_2024	7/16/2024	8/19/2024	$	441.74	34	$ 15,019.16
3505	Fairfield Inns	JLS 08_16_2024	7/16/2024	8/19/2024	$	2,959.70	34	$ 100,629.80
3506	Fairfield Inns	JLS 08_16_2024	7/16/2024	8/19/2024	$	384.70	34	$ 13,079.80
3507	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/16/2024	8/19/2024	$	7,876.00	34	$ 267,784.00
3508	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/16/2024	8/19/2024	$	708.84	34	$ 24,100.56
3509	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/17/2024	8/19/2024	$	6,981.00	33	$ 230,373.00
3510	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/17/2024	8/19/2024	$	628.29	33	$ 20,733.57
3511	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3512	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	419.58	11	$ 4,615.38
3513	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3514	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3515	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3516	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3517	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3518	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/20/2024	8/19/2024	$	4,980.00	30	$ 149,400.00
3519	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/20/2024	8/19/2024	$	448.20	30	$ 13,446.00
3520	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/18/2024	8/19/2024	$	3,580.00	32	$ 114,560.00
3521	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/18/2024	8/19/2024	$	322.20	32	$ 10,310.40
3522	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3523	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3524	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3525	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3526	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3527	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3528	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3529	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3530	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3531	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3532	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3533	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3534	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3535	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3536	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3537	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3538	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3539	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3540	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	159.00	30	$ 4,770.00
3541	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	15.90	30	$ 477.00
3542	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/7/2024	9/5/2024	$	179.00	29	$ 5,191.00
3543	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/7/2024	9/5/2024	$	17.90	29	$ 519.10
3544	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3545	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3546	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3547	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3548	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3549	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3550	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3551	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3552	Super 8 Motels	H&F Storm Support 6.6.24	8/6/2024	8/19/2024	$	(249.60)	13	$ (3,244.80)
3553		JLS 8_16_2023 mileage	8/14/2024	9/26/2024	$	108.54	43	$ 4,667.22
3554		JLS 8_16_2023 mileage	8/26/2024	9/26/2024	$	62.31	31	$ 1,931.61
3555	CHATEAU RESORT & CONFE	Storm hotel stay	8/10/2024	8/19/2024	$	2,988.00	9	$ 26,892.00
3556	CHATEAU RESORT & CONFE	Storm hotel stay	8/10/2024	8/19/2024	$	268.92	9	$ 2,420.28
3557	CHATEAU RESORT & CONFE	Storm hotel stay	8/11/2024	8/19/2024	$	415.00	8	$ 3,320.00
3558	CHATEAU RESORT & CONFE	Storm hotel stay	8/11/2024	8/19/2024	$	37.35	8	$ 298.80
3559	THE SETTLERS INN	Storm hotel stay	8/11/2024	8/19/2024	$	1,677.00	8	$ 13,416.00
3560	THE SETTLERS INN	Storm hotel stay	8/11/2024	8/19/2024	$	150.93	8	$ 1,207.44
3561	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3562	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3563	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3564	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3565	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3566	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3567	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00

3568	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3569	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3570	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3571	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3572	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3573	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3574	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3575	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3576	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3577	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3578	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3579	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3580	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3581	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3582	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3583	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3584	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3585	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3586	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	4.95	12	$ 59.40
3587	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3588	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3589	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3590	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3591	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3592	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3593	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3594	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3595	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3596	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3597	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3598	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3599	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3600	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3601	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3602	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3603	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3604	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3605	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3606	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3607	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3608	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	5.94	12	$ 71.28
3609	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3610	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	5.94	12	$ 71.28
3611	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	4.95	12	$ 59.40
3612	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	5.94	12	$ 71.28
3613	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	4.95	12	$ 59.40
3614	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3615	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3616	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3617	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3618	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3619	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3620	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3621	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3622	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3623	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3624	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3625	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3626	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3627	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3628	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3629	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3630	Holiday Inn	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$	3,596.00	16	$ 57,536.00
3631	Holiday Inn	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$	395.56	16	$ 6,328.96
3632	KALAHARI RESORT - PA	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$	75.00	16	$ 1,200.00
3633	KALAHARI RESORT - PA	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$	3,684.20	16	$ 58,947.20
3634	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3635	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3636	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3637	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3638	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3639	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3640	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3641	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3642	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3643	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3644	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3645	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3646	Best Western International	Storm hotel stay	8/11/2024	8/21/2024	$	99.00	10	$ 990.00
3647	Best Western International	Storm hotel stay	8/11/2024	8/21/2024	$	4.95	10	$ 49.50
3648	Best Western International	Storm hotel stay	8/11/2024	8/21/2024	$	5.94	10	$ 59.40
3649	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3650	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3651	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3652	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3653	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3654	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	5.94	11	$ 65.34
3655	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	4.95	11	$ 54.45
3656	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3657	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3658	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3659	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3660	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3661	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3662	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	5.94	11	$ 65.34
3663	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3664	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	5.94	11	$ 65.34
3665	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	4.95	11	$ 54.45
3666	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3667	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3668	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3669	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3670	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3671	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3672	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3673	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3674	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3675	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3676	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00

3677	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3678	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3679	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3680	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3681	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3682	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3683	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3684	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3685	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3686	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3687	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3688	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3689	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3690	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3691	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3692	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3693	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3694	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3695	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3696	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3697	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3698	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3699	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3700	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3701	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3702	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3703	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3704	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3705	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3706	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3707	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3708	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3709	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3710	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	99.00	11	$ 1,089.00
3711	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	10.89	11	$ 119.79
3712	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	4.95	11	$ 54.45
3713	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	5.94	11	$ 65.34
3714	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$	4.95	11	$ 54.45
3715	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3716	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3717	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3718	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3719	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3720	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3721	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3722	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3723	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3724	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3725	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3726	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3727	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3728	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3729	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3730	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3731	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3732	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3733	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3734	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3735	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3736	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3737	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3738	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3739	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3740	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3741	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	189.00	12	$ 2,268.00
3742	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$	20.79	12	$ 249.48
3743	KALAHARI RESORT - PA	Storm hotel stay	8/10/2024	8/26/2024	$	15,657.85	16	$ 250,525.60
3744	KALAHARI RESORT - PA	Storm hotel stay	8/10/2024	8/26/2024	$	2,611.68	16	$ 41,786.88
3745	DELTA HOTELS	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$	119.00	19	$ 2,261.00
3746	DELTA HOTELS	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$	4.76	19	$ 90.44
3747	DELTA HOTELS	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$	7.14	19	$ 135.66
3748	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3749	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3750	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3751	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3752	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3753	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3754	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3755	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3756	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3757	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3758	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3759	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3760	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3761	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3762	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3763	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3764	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3765	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3766	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3767	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3768	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3769	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3770	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3771	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3772	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3773	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3774	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3775	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3776	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3777	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3778	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3779	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3780	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3781	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3782	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10
3783	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	8.34	18	$ 150.12
3784	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	139.00	18	$ 2,502.00
3785	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$	6.95	18	$ 125.10

3786	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$	150.12
3787	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$	3,116.00
3788	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$	124.64
3789	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$	186.96
3790	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$	3,116.00
3791	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$	124.64
3792	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$	186.96
3793	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$	3,116.00
3794	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$	124.64
3795	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$	186.96
3796	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$	3,116.00
3797	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$	124.64
3798	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$	186.96
3799	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$	3,116.00
3800	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$	124.64
3801	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$	186.96
3802	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$	3,116.00
3803	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$	124.64
3804	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$	186.96
3805	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3806	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3807	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3808	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.00	18	$	2,736.00
3809	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.12	18	$	164.16
3810	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.64	18	$	191.52
3811	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3812	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3813	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3814	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.00	18	$	2,736.00
3815	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.12	18	$	164.16
3816	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.64	18	$	191.52
3817	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3818	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3819	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3820	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3821	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3822	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3823	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3824	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3825	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3826	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.00	18	$	2,736.00
3827	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.12	18	$	164.16
3828	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.64	18	$	191.52
3829	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 160.65	18	$	2,891.70
3830	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.64	18	$	173.52
3831	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 11.25	18	$	202.50
3832	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.00	18	$	216.00
3833	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3834	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3835	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3836	COMFORT INN CAPITAL CITY	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 832.00	19	$	15,808.00
3837	COMFORT INN CAPITAL CITY	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 91.52	19	$	1,738.88
3838	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3839	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3840	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3841	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3842	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3843	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3844	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3845	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3846	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3847	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3848	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3849	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3850	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3851	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3852	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3853	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3854	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3855	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3856	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3857	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3858	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3859	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3860	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3861	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3862	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3863	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3864	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3865	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3866	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3867	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3868	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3869	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3870	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3871	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3872	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3873	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3874	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3875	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3876	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3877	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3878	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3879	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3880	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3881	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3882	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3883	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3884	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3885	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3886	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3887	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3888	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3889	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3890	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3891	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3892	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3893	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3894	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28

3895	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3896	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3897	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3898	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3899	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3900	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 5,712.00	18	$	102,816.00
3901	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 742.56	18	$	13,366.08
3902	Holiday Inn	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 2,475.00	19	$	47,025.00
3903	Holiday Inn	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 272.25	19	$	5,172.75
3904	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3905	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3906	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3907	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3908	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3909	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3910	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3911	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3912	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3913	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3914	HOTEL INDIGO	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 3,225.00	19	$	61,275.00
3915	HOTEL INDIGO	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 354.75	19	$	6,740.25
3916	PENN HARRIS HOTEL	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 2,550.00	19	$	48,450.00
3917	PENN HARRIS HOTEL	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 280.50	19	$	5,329.50
3918	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3919	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3920	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3921	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3922	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3923	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3924	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3925	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3926	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3927	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3928	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3929	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3930	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3931	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3932	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3933	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3934	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3935	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3936	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3937	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3938	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3939	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3940	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3941	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3942	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3943	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3944	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3945	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3946	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3947	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3948	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 3,285.00	18	$	59,130.00
3949	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 361.35	18	$	6,504.30
3950	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 334.90	18	$	6,028.20
3951	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 31.14	18	$	560.52
3952	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 334.90	18	$	6,028.20
3953	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 31.14	18	$	560.52
3954	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 356.90	18	$	6,424.20
3955	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 33.12	18	$	596.16
3956	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 312.90	18	$	5,632.20
3957	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 29.16	18	$	524.88
3958	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 340.40	18	$	6,127.20
3959	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 31.63	18	$	569.34
3960	THE SETTLERS INN	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 4.00	18	$	72.00
3961	THE SETTLERS INN	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 129.00	18	$	2,322.00
3962	THE SETTLERS INN	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 11.61	18	$	208.98
3963	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 14,892.00	18	$	268,056.00
3964	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 1,638.12	18	$	29,486.16
3965	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3966	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3967	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3968	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3969	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3970	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3971	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3972	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3973	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3974	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3975	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3976	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3977	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3978	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3979	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3980	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3981	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3982	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3983	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3984	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3985	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3986	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3987	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3988	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3989	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3990	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3991	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3992	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3993	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3994	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3995	SHEETZ 0692 00006924	08_22_2024 PCS	6/28/2024	8/29/2024	$ 17.22	62	$	1,067.64
3996	SPRINGHILL SUITES CAMP	08_22_2024 PCS	6/27/2024	8/29/2024	$ 161.00	63	$	10,143.00
3997	SPRINGHILL SUITES CAMP	08_22_2024 PCS	6/27/2024	8/29/2024	$ 17.71	63	$	1,115.73
3998	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/25/2024	8/26/2024	$ 124.00	62	$	7,688.00
3999	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/25/2024	8/26/2024	$ 11.16	62	$	691.92
4000	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/24/2024	8/26/2024	$ 129.00	63	$	8,127.00
4001	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/24/2024	8/26/2024	$ 11.61	63	$	731.43
4002	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/23/2024	8/26/2024	$ 114.00	64	$	7,296.00
4003	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/23/2024	8/26/2024	$ 10.26	64	$	656.64

4004	CANDLEWOOD SUITES HAZLET	Hotel for Storm on 8/10	8/10/2024	8/27/2024	$	70.00	17	$ 1,190.00
4005	CANDLEWOOD SUITES HAZLET	Hotel for Storm on 8/10	8/10/2024	8/27/2024	$	7.70	17	$ 130.90
4006	PENN HARRIS HOTEL	CJC_HF_08072024	8/7/2024	8/30/2024	$	1,530.00	23	$ 35,190.00
4007	PENN HARRIS HOTEL	CJC_HF_08072024	8/7/2024	8/30/2024	$	168.30	23	$ 3,870.90
4008	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	179.00	24	$ 4,296.00
4009	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	19.69	24	$ 472.56
4010	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	179.00	23	$ 4,117.00
4011	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	19.69	23	$ 452.87
4012	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	179.00	24	$ 4,296.00
4013	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	19.69	24	$ 472.56
4014	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	179.00	23	$ 4,117.00
4015	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	19.69	23	$ 452.87
4016	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	179.00	24	$ 4,296.00
4017	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	19.69	24	$ 472.56
4018	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	179.00	23	$ 4,117.00
4019	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	19.69	23	$ 452.87
4020	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	179.00	24	$ 4,296.00
4021	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	19.69	24	$ 472.56
4022	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	179.00	23	$ 4,117.00
4023	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	19.69	23	$ 452.87
4024	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	129.00	24	$ 3,096.00
4025	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	16.77	24	$ 402.48
4026	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	129.00	23	$ 2,967.00
4027	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	16.77	23	$ 385.71
4028	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	129.00	24	$ 3,096.00
4029	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	16.77	24	$ 402.48
4030	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	129.00	23	$ 2,967.00
4031	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	16.77	23	$ 385.71
4032	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	129.00	24	$ 3,096.00
4033	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	16.77	24	$ 402.48
4034	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	129.00	23	$ 2,967.00
4035	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	16.77	23	$ 385.71
4036	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	129.00	24	$ 3,096.00
4037	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$	16.77	24	$ 402.48
4038	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	129.00	23	$ 2,967.00
4039	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$	16.77	23	$ 385.71
4040	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	219.00	21	$ 4,599.00
4041	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	24.09	21	$ 505.89
4042	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	219.00	21	$ 4,599.00
4043	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	24.09	21	$ 505.89
4044	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	219.00	21	$ 4,599.00
4045	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	24.09	21	$ 505.89
4046	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	219.00	21	$ 4,599.00
4047	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	24.09	21	$ 505.89
4048	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	219.00	21	$ 4,599.00
4049	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$	24.09	21	$ 505.89
4050	HOMES TO SUITES BY HILTON	May 23 Storm Expenses	5/23/2024	10/1/2024	$	4,540.80	131	$ 594,844.80
4051	HOMES TO SUITES BY HILTON	April 3 Storm	4/3/2024	10/1/2024	$	2,979.90	181	$ 539,361.90
4052	HOMES TO SUITES BY HILTON	April 3 Storm	4/4/2024	10/1/2024	$	3,263.70	180	$ 587,466.00
4053	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$	70.00	34	$ 2,380.00
4054	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$	7.70	34	$ 261.80
4055	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$	77.70	34	$ 2,641.80
4056	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$	77.70	34	$ 2,641.80
4057	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$	77.70	34	$ 2,641.80
4058	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$	77.70	34	$ 2,641.80
4059	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$	77.70	34	$ 2,641.80
4060	THE BROADMOOR RESRVATI	C. Martin EEI Hotel Deposit	8/20/2024	9/22/2024	$	308.00	33	$ 10,164.00
4061	THE BROADMOOR RESRVATI	C. Martin EEI Hotel Deposit	8/20/2024	9/22/2024	$	41.44	33	$ 1,367.52
4062	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	5.94	42	$ 249.48
4063	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	6.93	42	$ 291.06
4064	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4065	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4066	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4067	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4068	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4069	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4070	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4071	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4072	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4073	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4074	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4075	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4076	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4077	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4078	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4079	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4080	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4081	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4082	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4083	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4084	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4085	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4086	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4087	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4088	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	6.93	42	$ 291.06
4089	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	5.94	42	$ 249.48
4090	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4091	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4092	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4093	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4094	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4095	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4096	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4097	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4098	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4099	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4100	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4101	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4102	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4103	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4104	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4105	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4106	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4107	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4108	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	99.00	42	$ 4,158.00
4109	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	12.87	42	$ 540.54
4110	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$	119.00	41	$ 4,879.00
4111	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$	15.47	41	$ 634.27
4112	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$	119.00	42	$ 4,998.00

4113	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4114	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4115	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4116	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4117	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4118	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4119	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4120	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4121	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4122	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4123	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4124	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4125	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4126	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4127	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4128	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4129	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4130	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4131	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4132	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4133	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4134	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4135	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4136	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4137	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4138	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4139	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4140	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4141	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4142	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4143	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4144	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4145	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4146	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4147	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4148	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4149	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4150	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4151	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4152	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4153	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4154	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4155	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4156	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4157	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4158	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4159	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4160	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4161	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4162	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4163	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4164	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4165	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4166	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4167	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4168	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4169	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4170	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4171	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4172	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4173	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4174	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4175	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4176	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4177	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4178	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4179	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4180	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4181	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4182	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4183	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4184	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4185	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4186	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4187	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4188	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4189	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4190	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4191	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4192	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4193	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4194	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4195	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4196	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4197	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4198	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4199	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4200	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4201	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4202	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4203	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4204	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4205	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4206	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4207	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4208	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4209	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4210	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4211	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4212	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4213	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4214	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4215	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4216	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4217	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4218	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4219	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4220	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4221	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74

4222	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4223	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4224	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4225	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4226	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4227	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4228	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4229	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4230	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4231	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4232	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4233	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4234	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4235	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4236	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4237	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4238	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4239	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4240	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4241	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4242	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$ 7,938.00
4243	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$ 1,031.94
4244	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4245	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4246	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4247	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4248	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4249	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4250	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4251	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4252	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4253	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4254	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4255	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4256	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4257	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4258	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4259	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4260	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4261	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4262	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4263	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4264	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4265	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4266	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4267	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4268	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4269	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4270	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4271	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4272	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4273	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4274	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4275	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4276	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4277	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4278	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4279	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4280	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4281	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4282	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4283	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4284	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4285	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4286	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4287	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4288	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$ 7,938.00
4289	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$ 1,031.94
4290	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4291	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4292	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4293	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4294	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$ 7,938.00
4295	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$ 1,031.94
4296	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$ 7,938.00
4297	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$ 1,031.94
4298	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4299	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4300	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4301	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4302	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4303	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4304	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4305	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4306	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4307	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4308	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4309	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4310	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4311	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4312	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4313	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4314	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4315	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4316	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4317	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4318	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4319	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4320	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4321	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4322	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4323	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4324	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4325	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4326	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4327	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4328	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4329	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4330	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00

4331	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4332	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4333	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4334	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4335	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4336	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4337	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4338	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4339	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4340	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4341	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4342	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4343	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4344	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4345	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4346	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4347	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4348	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4349	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4350	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4351	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4352	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4353	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4354	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4355	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4356	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4357	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4358	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4359	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4360	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4361	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4362	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4363	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4364	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4365	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4366	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4367	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4368	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4369	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4370	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4371	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4372	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4373	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4374	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4375	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4376	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4377	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4378	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4379	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4380	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4381	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4382	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4383	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4384	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4385	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4386	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4387	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4388	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4389	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4390	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4391	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4392	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4393	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4394	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4395	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4396	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4397	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4398	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4399	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4400	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4401	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4402	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4403	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4404	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4405	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4406	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4407	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4408	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4409	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4410	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4411	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4412	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4413	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4414	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4415	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4416	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4417	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4418	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4419	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4420	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4421	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4422	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4423	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4424	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4425	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4426	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4427	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4428	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4429	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4430	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4431	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4432	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4433	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4434	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4435	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4436	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4437	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4438	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4439	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27

4440	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4441	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4442	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4443	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4444	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4445	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4446	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4447	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4448	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4449	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4450	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4451	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4452	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4453	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4454	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4455	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4456	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4457	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4458	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4459	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4460	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4461	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4462	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4463	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4464	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4465	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4466	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4467	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4468	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4469	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4470	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4471	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4472	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4473	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4474	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4475	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4476	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4477	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4478	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4479	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4480	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4481	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4482	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4483	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4484	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4485	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4486	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4487	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4488	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4489	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4490	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4491	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4492	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4493	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4494	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4495	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4496	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4497	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4498	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4499	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4500	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4501	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4502	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4503	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4504	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4505	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4506	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4507	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4508	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4509	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4510	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4511	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4512	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4513	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4514	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4515	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4516	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4517	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4518	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4519	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4520	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4521	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4522	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4523	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4524	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 209.00	29	$ 6,061.00
4525	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.99	29	$ 666.71
4526	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 209.00	29	$ 6,061.00
4527	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.99	29	$ 666.71
4528	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4529	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4530	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4531	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4532	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4533	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4534	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4535	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4536	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4537	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4538	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4539	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4540	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4541	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4542	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4543	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4544	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4545	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4546	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 209.00	29	$ 6,061.00
4547	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.99	29	$ 666.71
4548	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00

4549	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4550	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4551	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4552	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4553	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4554	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4555	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4556	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4557	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4558	Panera	Meal for ECC Storm Response	8/31/2024	9/9/2024	$ 106.75	9	$ 960.75
4559	PINE BARN INN	Storm Hotel 8/9	8/9/2024	9/13/2024	$ 4,869.00	35	$ 170,415.00
4560	PINE BARN INN	Storm Hotel 8/9	8/9/2024	9/13/2024	$ 535.59	35	$ 18,745.65
4561	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4562	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4563	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4564	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4565	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4566	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4567	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4568	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4569	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4570	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4571	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4572	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4573	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4574	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4575	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4576	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4577	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4578	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4579	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4580	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4581	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4582	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4583	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4584	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4585	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4586	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4587	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4588	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4589	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4590	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4591	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4592	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4593	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4594	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4595	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4596	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4597	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4598	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4599	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4600	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4601	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 113.00	130	$ 14,690.00
4602	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4603	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4604	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4605	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4606	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4607	Holiday Inn	STORM 08/09/2024	8/10/2024	11/4/2024	$ 158.40	86	$ 13,622.40
4608	Holiday Inn	STORM 08/09/2024	9/24/2008	11/4/2024	$ 147.40	5,885	$ 867,449.00
4609	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$ 13,780.80
4610	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$ 13,780.80
4611	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$ 13,780.80
4612	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$ 13,780.80
4613	Holiday Inn	STORM 08/09/2024	8/10/2024	11/4/2024	$ 158.40	86	$ 13,622.40
4614	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4615	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4616	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4617	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4618	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4619	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4620	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4621	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4622	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4623	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4624	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4625	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4626	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4627	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4628	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4629	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4630	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4631	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4632	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4633	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4634	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4635	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4636	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4637	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4638	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4639	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4640	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4641	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4642	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$ 12,823.80
4643	DELTA HOTELS	STORM 08/09/2024	8/10/2024	11/4/2024	$ 7,254.87	86	$ 623,918.82
4644		Personal Car Mileage	9/4/2024	9/16/2024	$ 14.74	12	$ 176.88
4645	DELTA HOTELS	H&F Hotel Expenses	8/31/2024	9/29/2024	$ 159.00	29	$ 4,611.00
4646	DELTA HOTELS	H&F Hotel Expenses	8/31/2024	9/29/2024	$ 6.36	29	$ 184.44
4647	DELTA HOTELS	H&F Hotel Expenses	8/31/2024	9/29/2024	$ 9.54	29	$ 276.66
4648	PPL CATER	sodexo	8/22/2024	10/22/2024	$ 338.99	61	$ 20,678.39
4649	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 1,933.72	76	$ 146,962.72
4650	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 1,933.14	76	$ 146,918.64
4651	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 966.57	76	$ 73,459.32
4652	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 483.28	76	$ 36,729.28
4653	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 483.29	76	$ 36,730.04
4654	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4655	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 161.49	29	$ 4,683.21
4656	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4657	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85

4658	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4659	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 161.49	29	$ 4,683.21
4660	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4661	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4662	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4663	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4664	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4665	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4666	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4667	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4668	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ (150.65)	29	$ (4,368.85)
4669	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$ 4,368.85
4670	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 3,916.90	29	$ 113,590.10
4671	American Airlines	Ed's Storm Travel Expenses 2024	10/14/2024	12/17/2024	$ 69.93	64	$ 4,475.52
4672	American Airlines	Ed's Storm Travel Expenses 2024	10/14/2024	12/17/2024	$ 560.20	64	$ 35,852.80
4673	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$ 12,203.40
4674	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$ 12,203.40
4675	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$ 12,203.40
4676	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$ 12,203.40
4677	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$ 12,203.40
4678	ABEZA - LDG - HYATT PLACE	Storm H&F 8/9/2024	8/9/2024	11/4/2024	$ 1,117.60	87	$ 97,231.20
4679	ABEXA - LDG - HYATT PLACE	Storm H&F 8/9/2024	8/11/2024	11/4/2024	$ 1,609.30	85	$ 136,790.50
4680	ABEXA - LDG - HYATT PLACE	Storm H&F 8/9/2024	8/12/2024	11/4/2024	$ 229.90	84	$ 19,311.60
4681	FOUR POINTS ALLENTOWN LEH	Storm H&F 8/9/2024	8/9/2024	11/4/2024	$ 5,192.00	87	$ 451,704.00
4682	FOUR POINTS ALLENTOWN LEH	Storm H&F 8/9/2024	11/10/2024	11/4/2024	$ 2,076.80	(6)	$ (12,460.80)
4683	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4684	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4685	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4686	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4687	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4688	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4689	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4690	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4691	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4692	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4693	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4694	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4695	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4696	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4697	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4698	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 199.00	27	$ 5,373.00
4699	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 15.92	27	$ 429.84
4700	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 14.43	27	$ 389.61
4701	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 199.00	27	$ 5,373.00
4702	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 15.92	27	$ 429.84
4703	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 14.43	27	$ 389.61
4704	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4705	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4706	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4707	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4708	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4709	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4710	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4711	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4712	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4713	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4714	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4715	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4716	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4717	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4718	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4719	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4720	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4721	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4722	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4723	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4724	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4725	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4726	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4727	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4728	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4729	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4730	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4731	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4732	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4733	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4734	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4735	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4736	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4737	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4738	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4739	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4740	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4741	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4742	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4743	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4744	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4745	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4746	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4747	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4748	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4749	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4750	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4751	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4752	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4753	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4754	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4755	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4756	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4757	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4758	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4759	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4760	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4761	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4762	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4763	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4764	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4765	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4766	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00

4767	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$	23.61	11	$ 259.71
4768	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$	170.00	11	$ 1,870.00
4769	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$	23.61	11	$ 259.71
4770	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$	170.00	11	$ 1,870.00
4771	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$	23.61	11	$ 259.71
4772	Days Inn	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	875.00	16	$ 14,000.00
4773	Days Inn	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	98.90	16	$ 1,582.40
4774	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	107.00	16	$ 1,712.00
4775	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	12.09	16	$ 193.44
4776	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	107.00	16	$ 1,712.00
4777	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	12.09	16	$ 193.44
4778	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	107.00	16	$ 1,712.00
4779	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	12.09	16	$ 193.44
4780	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	107.00	16	$ 1,712.00
4781	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$	12.09	16	$ 193.44
4782	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	210.53	13	$ 2,736.89
4783	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	2.41	13	$ 31.33
4784	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	210.53	12	$ 2,526.36
4785	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	2.41	12	$ 28.92
4786	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	210.53	11	$ 2,315.83
4787	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	2.41	11	$ 26.51
4788	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	210.53	10	$ 2,105.30
4789	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	2.41	10	$ 24.10
4790	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	210.53	9	$ 1,894.77
4791	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	2.41	9	$ 21.69
4792	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	210.53	8	$ 1,684.24
4793	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	2.41	8	$ 19.28
4794	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	12.95	13	$ 168.35
4795	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(12.95)	13	$ (168.35)
4796	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	210.53	13	$ 2,736.89
4797	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	2.41	13	$ 31.33
4798	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	210.53	12	$ 2,526.36
4799	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	2.41	12	$ 28.92
4800	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	210.53	11	$ 2,315.83
4801	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	2.41	11	$ 26.51
4802	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	210.53	10	$ 2,105.30
4803	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	2.41	10	$ 24.10
4804	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	210.53	9	$ 1,894.77
4805	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	2.41	9	$ 21.69
4806	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	210.53	8	$ 1,684.24
4807	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	2.41	8	$ 19.28
4808	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(169.00)	13	$ (2,197.00)
4809	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(13.52)	13	$ (175.76)
4810	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	(169.00)	12	$ (2,028.00)
4811	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	(13.52)	12	$ (162.24)
4812	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	(169.00)	11	$ (1,859.00)
4813	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	(13.52)	11	$ (148.72)
4814	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	(169.00)	10	$ (1,690.00)
4815	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	(13.52)	10	$ (135.20)
4816	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	(169.00)	9	$ (1,521.00)
4817	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	(13.52)	9	$ (121.68)
4818	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	(169.00)	8	$ (1,352.00)
4819	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	(13.52)	8	$ (108.16)
4820	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	12.95	13	$ 168.35
4821	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(12.95)	13	$ (168.35)
4822	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(12.95)	13	$ (168.35)
4823	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	12.95	13	$ 168.35
4824	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	210.53	13	$ 2,736.89
4825	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	2.41	13	$ 31.33
4826	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	210.53	12	$ 2,526.36
4827	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	2.41	12	$ 28.92
4828	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	210.53	11	$ 2,315.83
4829	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	2.41	11	$ 26.51
4830	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	210.53	10	$ 2,105.30
4831	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	2.41	10	$ 24.10
4832	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	210.53	9	$ 1,894.77
4833	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	2.41	9	$ 21.69
4834	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	210.53	8	$ 1,684.24
4835	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	2.41	8	$ 19.28
4836	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(169.00)	13	$ (2,197.00)
4837	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(13.52)	13	$ (175.76)
4838	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	(169.00)	12	$ (2,028.00)
4839	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	(13.52)	12	$ (162.24)
4840	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	(169.00)	11	$ (1,859.00)
4841	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	(13.52)	11	$ (148.72)
4842	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	(169.00)	10	$ (1,690.00)
4843	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	(13.52)	10	$ (135.20)
4844	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	(169.00)	9	$ (1,521.00)
4845	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	(13.52)	9	$ (121.68)
4846	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	(169.00)	8	$ (1,352.00)
4847	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	(13.52)	8	$ (108.16)
4848	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(169.00)	13	$ (2,197.00)
4849	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	(13.52)	13	$ (175.76)
4850	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	(169.00)	12	$ (2,028.00)
4851	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	(13.52)	12	$ (162.24)
4852	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	(169.00)	11	$ (1,859.00)
4853	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	(13.52)	11	$ (148.72)
4854	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	(169.00)	10	$ (1,690.00)
4855	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	(13.52)	10	$ (135.20)
4856	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	(169.00)	9	$ (1,521.00)
4857	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	(13.52)	9	$ (121.68)
4858	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	(169.00)	8	$ (1,352.00)
4859	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	(13.52)	8	$ (108.16)
4860	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	507.00	13	$ 6,591.00
4861	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$	40.56	13	$ 527.28
4862	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	507.00	12	$ 6,084.00
4863	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$	40.56	12	$ 486.72
4864	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	507.00	11	$ 5,577.00
4865	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$	40.56	11	$ 446.16
4866	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	507.00	10	$ 5,070.00
4867	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$	40.56	10	$ 405.60
4868	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	507.00	9	$ 4,563.00
4869	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$	40.56	9	$ 365.04
4870	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	507.00	8	$ 4,056.00
4871	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$	40.56	8	$ 324.48
4872	Giant	UW Hot Dog Day Week 3/5	10/2/2024	11/21/2024	$	22.42	50	$ 1,121.13
4873	Giant	UW Hot Dog Day Week 4/5	10/8/2024	11/21/2024	$	24.47	44	$ 1,076.46
4874	Giant	UW Hot Dog Day Week 5/5	10/16/2024	11/21/2024	$	49.01	36	$ 1,764.18
4875	Giant	United Way Day at Windsor	10/9/2024	11/21/2024	$	3.19	43	$ 137.17

4876	SQ *RAMSAY CORPORATION	Ramsay Logistic Test Credits	6/4/2024	10/20/2024	$	90.95	138	$ 12,551.10
4877	SC COACH LLC	GA/FL Storm Support	10/10/2024	11/4/2024	$	970.00	25	$ 24,250.00
4878	Holiday Inn	GA/FL Storm Support	10/8/2024	11/4/2024	$	1,875.00	27	$ 50,625.00
4879	Holiday Inn	GA/FL Storm Support	10/8/2024	11/4/2024	$	262.50	27	$ 7,087.50
4880	Holiday Inn	GA/FL Storm Support	10/9/2024	11/4/2024	$	3,625.00	26	$ 94,250.00
4881	Holiday Inn	GA/FL Storm Support	10/9/2024	11/4/2024	$	507.50	26	$ 13,195.00
4882		Welker Mileage Nov 2024	10/24/2024	12/2/2024	$	105.19	39	$ 4,102.41
4883	PA Turnpike	Welker Mileage Nov 2024	10/24/2024	12/2/2024	$	9.40	39	$ 366.60
4884		JLS 10_22_24	11/5/2024	11/8/2024	$	101.84	3	$ 305.52
4885	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4886	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4887	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4888	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4889	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4890	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4891	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4892	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4893	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4894	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4895	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4896	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4897	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4898	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4899	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4900	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4901	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4902	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4903	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4904	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4905	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4906	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4907	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4908	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4909	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4910	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4911	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4912	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4913	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4914	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4915	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	124.00	31	$ 3,844.00
4916	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$	18.97	31	$ 588.07
4917	EXPEDIA 72938408100212	FP&L MA - flights	10/9/2024	10/30/2024	$	115.98	21	$ 2,435.58
4918	EXPEDIA 72938412689459	FP&L MA - flights	10/9/2024	10/30/2024	$	121.85	21	$ 2,558.85
4919	EXPEDIA 72938405159402	FP&L MA - flights	10/9/2024	10/30/2024	$	115.98	21	$ 2,435.58
4920	EXPEDIA 72938391521282	FP&L MA - flights	10/9/2024	10/30/2024	$	115.98	21	$ 2,435.58
4921	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4922	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	314.48	22	$ 6,918.56
4923	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4924	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4925	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4926	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4927	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4928	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4929	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4930	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4931	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4932	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4933	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4934	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4935	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	314.48	22	$ 6,918.56
4936	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	314.48	22	$ 6,918.56
4937	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4938	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	314.48	22	$ 6,918.56
4939	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4940	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	314.48	22	$ 6,918.56
4941	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4942	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4943	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$	249.47	22	$ 5,488.34
4944	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	149.49	20	$ 2,989.80
4945	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.46	20	$ 209.20
4946	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	149.49	20	$ 2,989.80
4947	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.46	20	$ 209.20
4948	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	149.49	20	$ 2,989.80
4949	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.46	20	$ 209.20
4950	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	144.49	20	$ 2,889.80
4951	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.11	20	$ 202.20
4952	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	144.49	20	$ 2,889.80
4953	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.11	20	$ 202.20
4954	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	144.49	20	$ 2,889.80
4955	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.11	20	$ 202.20
4956	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	144.49	20	$ 2,889.80
4957	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.11	20	$ 202.20
4958	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	144.49	20	$ 2,889.80
4959	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.11	20	$ 202.20
4960	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	144.49	20	$ 2,889.80
4961	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.11	20	$ 202.20
4962	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	144.49	20	$ 2,889.80
4963	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$	10.11	20	$ 202.20
4964	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$	4,979.20	20	$ 99,584.00
4965	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$	(4,979.20)	20	$ (99,584.00)
4966	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$	4,687.43	20	$ 93,748.60
4967	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$	665.21	20	$ 13,304.20
4968	HAMILTON INN	Housing & Feeding	10/8/2024	10/28/2024	$	117.77	20	$ 2,355.40
4969	HAMILTON INN	Housing & Feeding	10/8/2024	10/28/2024	$	18.17	20	$ 363.40
4970	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$	117.77	19	$ 2,237.63
4971	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$	18.17	19	$ 345.23
4972	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$	117.77	19	$ 2,237.63
4973	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$	18.17	19	$ 345.23
4974	HAMILTON INN	Housing & Feeding	10/10/2024	10/28/2024	$	117.77	18	$ 2,119.86
4975	HAMILTON INN	Housing & Feeding	10/10/2024	10/28/2024	$	18.17	18	$ 327.06
4976	HAMILTON INN	Housing & Feeding	10/11/2024	10/28/2024	$	117.77	17	$ 2,002.09
4977	HAMILTON INN	Housing & Feeding	10/11/2024	10/28/2024	$	18.17	17	$ 308.89
4978	HAMILTON INN	Housing & Feeding	10/12/2024	10/28/2024	$	117.77	16	$ 1,884.32
4979	HAMILTON INN	Housing & Feeding	10/12/2024	10/28/2024	$	18.17	16	$ 290.72
4980	HAMILTON INN	Housing & Feeding	10/13/2024	10/28/2024	$	117.77	15	$ 1,766.55
4981	HAMILTON INN	Housing & Feeding	10/13/2024	10/28/2024	$	18.17	15	$ 272.55
4982	HAMILTON INN	Housing & Feeding	10/14/2024	10/28/2024	$	117.77	14	$ 1,648.78
4983	HAMILTON INN	Housing & Feeding	10/14/2024	10/28/2024	$	18.17	14	$ 254.38
4984	HAMILTON INN	Housing & Feeding	10/15/2024	10/28/2024	$	117.77	13	$ 1,531.01

4985	HAMILTON INN	Housing & Feeding	10/15/2024	10/28/2024	$	18.17	13	$ 236.21
4986	HAMILTON INN	Housing & Feeding	10/16/2024	10/28/2024	$	117.77	12	$ 1,413.24
4987	HAMILTON INN	Housing & Feeding	10/16/2024	10/28/2024	$	18.17	12	$ 218.04
4988	HAMILTON INN	Housing & Feeding	10/17/2024	10/28/2024	$	117.77	11	$ 1,295.47
4989	HAMILTON INN	Housing & Feeding	10/17/2024	10/28/2024	$	18.17	11	$ 199.87
4990	HAMILTON INN	Housing & Feeding	10/18/2024	10/28/2024	$	117.77	10	$ 1,177.70
4991	HAMILTON INN	Housing & Feeding	10/18/2024	10/28/2024	$	18.17	10	$ 181.70
4992	HAMILTON INN	Housing & Feeding	10/19/2024	10/28/2024	$	117.77	9	$ 1,059.93
4993	HAMILTON INN	Housing & Feeding	10/19/2024	10/28/2024	$	18.17	9	$ 163.53
4994	HAMILTON INN	Housing & Feeding	10/20/2024	10/28/2024	$	117.77	8	$ 942.16
4995	HAMILTON INN	Housing & Feeding	10/20/2024	10/28/2024	$	18.17	8	$ 145.36
4996	HAMILTON INN	Housing & Feeding	10/21/2024	10/28/2024	$	117.77	7	$ 824.39
4997	HAMILTON INN	Housing & Feeding	10/21/2024	10/28/2024	$	18.17	7	$ 127.19
4998	HAMILTON INN	Housing & Feeding	10/22/2024	10/28/2024	$	117.77	6	$ 706.62
4999	HAMILTON INN	Housing & Feeding	10/22/2024	10/28/2024	$	18.17	6	$ 109.02
5000	HAMILTON INN	Housing & Feeding	10/23/2024	10/28/2024	$	117.77	5	$ 588.85
5001	HAMILTON INN	Housing & Feeding	10/23/2024	10/28/2024	$	18.17	5	$ 90.85
5002	HAMILTON INN	Housing & Feeding	10/24/2024	10/28/2024	$	117.77	4	$ 471.08
5003	HAMILTON INN	Housing & Feeding	10/24/2024	10/28/2024	$	18.17	4	$ 72.68
5004	HAMILTON INN	Housing & Feeding	10/25/2024	10/28/2024	$	117.77	3	$ 353.31
5005	HAMILTON INN	Housing & Feeding	10/25/2024	10/28/2024	$	18.11	3	$ 54.33
5006	EXPEDIA 72912182476680	Ed Travel/Meeting Expenses	9/4/2024	12/17/2024	$	61.97	104	$ 6,444.88
5007	American Airlines	Ed Travel/Meeting Expenses	9/4/2024	12/17/2024	$	758.95	104	$ 78,930.80
5008	American Airlines	Ed Travel/Meeting Expenses	9/4/2024	12/17/2024	$	91.08	104	$ 9,472.32
5009	PJW - WALBERT	Ed Travel/Meeting Expenses	10/25/2024	12/17/2024	$	142.40	53	$ 7,547.20
5010	PPL CATER	Ed Travel/Meeting Expenses	10/29/2024	12/17/2024	$	365.38	49	$ 17,903.62
5011	EZCATER*WEGMANS	Ed Travel/Meeting Expenses	11/19/2024	12/17/2024	$	265.41	28	$ 7,431.48
5012	ALTA PIZZERIA AND PASTA H	Alta pizzeria	9/26/2024	11/19/2024	$	282.22	54	$ 15,239.88
5013	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/23/2024	10/31/2024	$	230.45	38	$ 8,757.10
5014	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/23/2024	10/31/2024	$	57.61	38	$ 2,189.18
5015	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/23/2024	10/31/2024	$	230.53	38	$ 8,760.14
5016	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/30/2024	10/31/2024	$	228.98	31	$ 7,098.38
5017	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/30/2024	10/31/2024	$	57.24	31	$ 1,774.44
5018	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/30/2024	10/31/2024	$	57.27	31	$ 1,775.37
5019	QUALITY INNS	Storm Duty 10.8	10/8/2024	11/4/2024	$	4,264.15	27	$ 115,132.05
5020	QUALITY INNS	Storm Duty 10.8	10/8/2024	11/4/2024	$	543.78	27	$ 14,682.06
5021	Best Western International	Best western hotel stay	10/8/2024	12/14/2024	$	3,280.77	67	$ 219,811.59
5022	Dunkin Donuts	Breakfast for 11/21+ storm	11/23/2024	11/29/2024	$	67.30	6	$ 403.80
5023	Dunkin Donuts	Breakfast for 11/21+ storm	11/25/2024	11/29/2024	$	67.30	4	$ 269.20
5024	Dunkin Donuts	Breakfast for 11/21+ storm	11/22/2024	11/29/2024	$	95.70	7	$ 669.90
5025		CJC_Storm Mileage_11.25.24	11/25/2024	12/14/2024	$	44.89	19	$ 852.91
5026	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5027	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5028	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5029	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5030	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5031	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5032	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5033	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5034	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5035	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5036	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5037	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5038	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5039	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5040	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5041	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5042	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5043	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5044	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5045	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5046	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5047	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5048	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5049	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5050	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5051	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5052	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5053	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5054	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5055	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5056	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5057	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5058	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5059	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5060	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5061	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5062	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5063	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5064	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5065	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5066	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5067	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5068	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5069	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5070	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5071	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5072	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5073	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5074	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5075	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5076	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5077	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5078	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5079	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5080	Residence Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	159.00	24	$ 3,816.00
5081	Residence Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	9.54	24	$ 228.96
5082	Residence Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	7.95	24	$ 190.80
5083	Residence Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	159.00	23	$ 3,657.00
5084	Residence Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	9.54	23	$ 219.42
5085	Residence Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	7.95	23	$ 182.85
5086	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	164.00	25	$ 4,100.00
5087	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.84	25	$ 246.00
5088	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.20	25	$ 205.00
5089	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	164.00	25	$ 4,100.00
5090	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.84	25	$ 246.00
5091	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.20	25	$ 205.00
5092	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	109.00	25	$ 2,725.00
5093	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	6.54	25	$ 163.50

5094	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 5.45	25	$ 136.25
5095	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/24/2024	12/18/2024	$ (109.89)	24	$ (2,637.36)
5096	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 129.00	25	$ 3,225.00
5097	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.74	25	$ 193.50
5098	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 6.45	25	$ 161.25
5099	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 129.00	25	$ 3,225.00
5100	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.74	25	$ 193.50
5101	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 6.45	25	$ 161.25
5102	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 109.00	25	$ 2,725.00
5103	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 6.54	25	$ 163.50
5104	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 5.45	25	$ 136.25
5105	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 109.00	25	$ 2,725.00
5106	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 6.54	25	$ 163.50
5107	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 5.45	25	$ 136.25
5108	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5109	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5110	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5111	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5112	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5113	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5114	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5115	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5116	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5117	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5118	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5119	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5120	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5121	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 11.94	25	$ 298.50
5122	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.95	25	$ 248.75
5123	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5124	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5125	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5126	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5127	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5128	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5129	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5130	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5131	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5132	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5133	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5134	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5135	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5136	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5137	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5138	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5139	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5140	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5141	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5142	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 11.94	25	$ 298.50
5143	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.95	25	$ 248.75
5144	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5145	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5146	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5147	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5148	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5149	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5150	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5151	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5152	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5153	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5154	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5155	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5156	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5157	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5158	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5159	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5160	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 11.94	25	$ 298.50
5161	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.95	25	$ 248.75
5162	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5163	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5164	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5165	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5166	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 11.94	25	$ 298.50
5167	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.95	25	$ 248.75
5168	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5169	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5170	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5171	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5172	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5173	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5174	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5175	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5176	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5177	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5178	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5179	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5180	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5181	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5182	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5183	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5184	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5185	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5186	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5187	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5188	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5189	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5190	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5191	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5192	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5193	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5194	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5195	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5196	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5197	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5198	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 10,016.81	24	$ 240,403.44
5199	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 1,101.85	24	$ 26,444.40
5200	Hampton Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 11,463.46	26	$ 298,049.96
5201	Hampton Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 1,260.98	26	$ 32,785.48
5202	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 9,225.00	23	$ 212,175.00

5203	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	1,014.75	23	$ 23,339.25
5204	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5205	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5206	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5207	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5208	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5209	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5210	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5211	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5212	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5213	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5214	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5215	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5216	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5217	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5218	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5219	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5220	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5221	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5222	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5223	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5224	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5225	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5226	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5227	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5228	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5229	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5230	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5231	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5232	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5233	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5234	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5235	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5236	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5237	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5238	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5239	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5240	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5241	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5242	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5243	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5244	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5245	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5246	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5247	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5248	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5249	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5250	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5251	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5252	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5253	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5254	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5255	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5256	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5257	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5258	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5259	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5260	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5261	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5262	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5263	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5264	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5265	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5266	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5267	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5268	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5269	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5270	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5271	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5272	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5273	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5274	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5275	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5276	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5277	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5278	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5279	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5280	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5281	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5282	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5283	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5284	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5285	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5286	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5287	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5288	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5289	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5290	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5291	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5292	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5293	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5294	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5295	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5296	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5297	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5298	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5299	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5300	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5301	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5302	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5303	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5304	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5305	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5306	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	99.00	25	$ 2,475.00
5307	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.89	25	$ 272.25
5308	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	184.00	25	$ 4,600.00
5309	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	20.24	25	$ 506.00
5310	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	139.00	25	$ 3,475.00
5311	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	15.29	25	$ 382.25

5312	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5313	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5314	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5315	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5316	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5317	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5318	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5319	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5320	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5321	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5322	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5323	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5324	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 139.00	24	$ 3,336.00
5325	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 15.29	24	$ 366.96
5326	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5327	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5328	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5329	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5330	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5331	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5332	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 206.00	23	$ 4,738.00
5333	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 22.66	23	$ 521.18
5334	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5335	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5336	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5337	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5338	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5339	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$ 547.25
5340	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5341	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5342	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5343	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5344	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5345	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5346	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5347	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5348	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5349	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5350	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5351	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5352	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5353	DELTA HOTELS	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 1,113.00	26	$ 28,938.00
5354	DELTA HOTELS	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 111.30	26	$ 2,893.80
5355	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 149.00	24	$ 3,576.00
5356	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 16.39	24	$ 393.36
5357	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 149.00	24	$ 3,576.00
5358	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 16.39	24	$ 393.36
5359	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$ 4,296.00
5360	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$ 472.56
5361	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5362	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5363	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5364	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5365	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$ 4,296.00
5366	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$ 472.56
5367	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5368	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5369	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 184.00	25	$ 4,600.00
5370	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 20.24	25	$ 506.00
5371	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5372	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$ 547.25
5373	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5374	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$ 547.25
5375	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5376	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5377	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 139.00	24	$ 3,336.00
5378	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 15.29	24	$ 366.96
5379	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 149.00	24	$ 3,576.00
5380	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 16.39	24	$ 393.36
5381	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 184.00	23	$ 4,232.00
5382	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 20.24	23	$ 465.52
5383	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 196.00	25	$ 4,900.00
5384	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.56	25	$ 539.00
5385	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5386	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5387	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5388	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5389	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8,711.00	25	$ 217,775.00
5390	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 958.21	25	$ 23,955.25
5391	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 139.00	24	$ 3,336.00
5392	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 15.29	24	$ 366.96
5393	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$ 3,197.00
5394	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$ 351.67
5395	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5396	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5397	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$ 3,197.00
5398	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$ 351.67
5399	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$ 3,197.00
5400	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$ 351.67
5401	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$ 3,197.00
5402	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$ 351.67
5403	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$ 3,197.00
5404	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$ 351.67
5405	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$ 3,197.00
5406	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$ 351.67
5407	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$ 3,197.00
5408	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$ 351.67
5409	Holiday Inn	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5410	Holiday Inn	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.97	25	$ 549.25
5411	Holiday Inn	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 169.00	24	$ 4,056.00
5412	Holiday Inn	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 21.97	24	$ 527.28
5413	Holiday Inn	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 5,915.00	23	$ 136,045.00
5414	Holiday Inn	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 768.95	23	$ 17,685.85
5415	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5416	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$ 547.25
5417	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 169.00	23	$ 3,887.00
5418	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 18.59	23	$ 427.57
5419	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 206.00	23	$ 4,738.00
5420	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 22.66	23	$ 521.18

5421	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	196.00	25	$ 4,900.00
5422	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	21.56	25	$ 539.00
5423	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	206.00	23	$ 4,738.00
5424	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	22.66	23	$ 521.18
5425	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	196.00	23	$ 4,508.00
5426	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	21.56	23	$ 495.88
5427	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	221.00	23	$ 5,083.00
5428	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	24.31	23	$ 559.13
5429	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	221.00	23	$ 5,083.00
5430	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	24.31	23	$ 559.13
5431	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	139.00	23	$ 3,197.00
5432	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	15.29	23	$ 351.67
5433	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	179.00	24	$ 4,296.00
5434	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	19.69	24	$ 472.56
5435	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	179.00	24	$ 4,296.00
5436	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	19.69	24	$ 472.56
5437	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	179.00	24	$ 4,296.00
5438	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	19.69	24	$ 472.56
5439	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	179.00	24	$ 4,296.00
5440	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	19.69	24	$ 472.56
5441	Radisson-Moriah	H&F Hotel Expenses	11/22/2024	12/18/2024	$	6,440.00	26	$ 167,440.00
5442	Radisson-Moriah	H&F Hotel Expenses	11/22/2024	12/18/2024	$	837.20	26	$ 21,767.20
5443	DELTA HOTELS	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5444	DELTA HOTELS	H&F Hotel Expenses	11/23/2024	12/18/2024	$	15.90	25	$ 397.50
5445	DELTA HOTELS	H&F Hotel Expenses	11/24/2024	12/18/2024	$	318.00	24	$ 7,632.00
5446	DELTA HOTELS	H&F Hotel Expenses	11/24/2024	12/18/2024	$	31.80	24	$ 763.20
5447	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	318.00	25	$ 7,950.00
5448	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	34.98	25	$ 874.50
5449	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5450	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5451	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5452	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5453	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5454	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5455	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5456	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5457	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5458	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5459	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5460	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5461	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5462	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5463	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5464	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5465	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5466	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5467	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5468	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5469	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5470	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5471	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5472	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5473	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5474	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5475	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5476	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5477	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5478	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5479	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5480	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5481	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5482	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5483	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5484	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5485	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5486	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5487	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5488	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5489	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5490	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5491	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5492	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5493	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5494	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5495	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5496	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5497	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5498	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5499	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5500	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5501	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5502	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5503	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5504	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5505	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5506	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5507	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5508	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5509	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5510	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5511	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5512	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5513	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5514	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5515	Hampton Inns	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5516	Hampton Inns	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5517	Hampton Inns	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5518	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5519	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5520	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5521	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5522	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5523	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5524	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5525	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5526	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5527	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5528	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5529	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08

5530	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 119.00	22	$ 2,618.00
5531	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 8.33	22	$ 183.26
5532	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 7.14	22	$ 157.08
5533	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 119.00	22	$ 2,618.00
5534	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 8.33	22	$ 183.26
5535	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 7.14	22	$ 157.08
5536	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 119.00	22	$ 2,618.00
5537	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 8.33	22	$ 183.26
5538	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 7.14	22	$ 157.08
5539	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 119.00	22	$ 2,618.00
5540	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 8.33	22	$ 183.26
5541	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 7.14	22	$ 157.08
5542	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 119.00	22	$ 2,618.00
5543	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 8.33	22	$ 183.26
5544	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$ 7.14	22	$ 157.08
5545	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5546	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5547	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5548	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5549	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5550	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5551	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5552	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5553	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5554	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5555	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5556	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5557	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5558	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5559	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5560	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5561	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5562	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5563	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5564	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5565	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5566	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5567	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5568	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5569	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5570	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5571	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5572	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5573	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5574	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5575	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5576	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5577	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5578	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5579	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5580	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5581	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5582	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5583	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5584	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5585	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5586	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5587	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5588	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5589	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5590	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5591	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5592	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5593	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5594	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5595	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5596	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5597	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5598	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5599	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5600	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5601	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5602	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5603	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5604	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5605	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5606	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5607	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5608	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5609	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5610	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5611	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5612	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5613	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5614	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5615	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5616	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5617	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5618	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5619	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5620	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5621	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5622	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5623	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5624	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5625	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5626	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5627	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5628	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5629	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5630	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5631	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5632	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5633	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5634	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5635	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5636	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5637	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5638	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00

5639	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5640	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5641	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5642	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5643	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5644	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5645	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5646	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5647	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5648	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5649	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5650	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5651	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5652	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5653	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5654	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5655	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5656	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5657	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5658	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5659	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5660	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5661	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5662	COMFORT INNS	11/24 Storm	11/22/2024	12/17/2024	$ 150.00	25	$	3,750.00
5663	COMFORT INNS	11/24 Storm	11/22/2024	12/17/2024	$ 8,961.00	25	$	224,025.00
5664	COMFORT INNS	11/24 Storm	11/22/2024	12/17/2024	$ 1,164.93	25	$	29,123.25
5665	COMFORT INNS	11/24 Storm	11/23/2024	12/17/2024	$ 129.00	24	$	3,096.00
5666	COMFORT INNS	11/24 Storm	11/23/2024	12/17/2024	$ 16.77	24	$	402.48
5667	Hampton Inns	11/24 Storm	11/22/2024	12/17/2024	$ 3,570.00	25	$	89,250.00
5668	Hampton Inns	11/24 Storm	11/22/2024	12/17/2024	$ 464.10	25	$	11,602.50
5669	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5670	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5671	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5672	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5673	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5674	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5675	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5676	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5677	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5678	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5679	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5680	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5681	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5682	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5683	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$	3,336.00
5684	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$	433.68
5685	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5686	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5687	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5688	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5689	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5690	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5691	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5692	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5693	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5694	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5695	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5696	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5697	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5698	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5699	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5700	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5701	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5702	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5703	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5704	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5705	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5706	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5707	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5708	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5709	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5710	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5711	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5712	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5713	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5714	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5715	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5716	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5717	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5718	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5719	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5720	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5721	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5722	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5723	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5724	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5725	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5726	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5727	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5728	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5729	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5730	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5731	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5732	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5733	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5734	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5735	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5736	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5737	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5738	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5739	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5740	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5741	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5742	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5743	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00
5744	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$	355.81
5745	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$	2,856.00
5746	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$	371.28
5747	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$	2,737.00

5748	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5749	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5750	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5751	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5752	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5753	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5754	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5755	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5756	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5757	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5758	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5759	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5760	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5761	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5762	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5763	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5764	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5765	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5766	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5767	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5768	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5769	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5770	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5771	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5772	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5773	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5774	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5775	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5776	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5777	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5778	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5779	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5780	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5781	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5782	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5783	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5784	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5785	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5786	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5787	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5788	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5789	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5790	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5791	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5792	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5793	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5794	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5795	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5796	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5797	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5798	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5799	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5800	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5801	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5802	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5803	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5804	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5805	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5806	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5807	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5808	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5809	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5810	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5811	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5812	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5813	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5814	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5815	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5816	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5817	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5818	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5819	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5820	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5821	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5822	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5823	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5824	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5825	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5826	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5827	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5828	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5829	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5830	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5831	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5832	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5833	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5834	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5835	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5836	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5837	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5838	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5839	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5840	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5841	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5842	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5843	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5844	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5845	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5846	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5847	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5848	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5849	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5850	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5851	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5852	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5853	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	2,327.00	22	$ 51,194.00
5854	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	302.51	22	$ 6,655.22
5855	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	6,785.00	22	$ 149,270.00
5856	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	882.05	22	$ 19,405.10

5857	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	990.00	19	$ 18,810.00
5858	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	128.70	19	$ 2,445.30
5859	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5860	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5861	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	792.00	22	$ 17,424.00
5862	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	102.96	22	$ 2,265.12
5863	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,188.00	22	$ 26,136.00
5864	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	154.44	22	$ 3,397.68
5865	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	792.00	21	$ 16,632.00
5866	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	102.96	21	$ 2,162.16
5867	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5868	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5869	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5870	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5871	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5872	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5873	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5874	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5875	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5876	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5877	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5878	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5879	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5880	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5881	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5882	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5883	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5884	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5885	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5886	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5887	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5888	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5889	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5890	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5891	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5892	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5893	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5894	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5895	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5896	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5897	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5898	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5899	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5900	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5901	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5902	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5903	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5904	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5905	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5906	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5907	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5908	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5909	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5910	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5911	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5912	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5913	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5914	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5915	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5916	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5917	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5918	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5919	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5920	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5921	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5922	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5923	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5924	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5925	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5926	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5927	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5928	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5929	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5930	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5931	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5932	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5933	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5934	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5935	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5936	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5937	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5938	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5939	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5940	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5941	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5942	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5943	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5944	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5945	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5946	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5947	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5948	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5949	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5950	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5951	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5952	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5953	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5954	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5955	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5956	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5957	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5958	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5959	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5960	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5961	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5962	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5963	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5964	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5965	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00

5966	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5967	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5968	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5969	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5970	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5971	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5972	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5973	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5974	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5975	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5976	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5977	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5978	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5979	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5980	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5981	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5982	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5983	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5984	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5985	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5986	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5987	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5988	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5989	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5990	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5991	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5992	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5993	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5994	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5995	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5996	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5997	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5998	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5999	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6000	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6001	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6002	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6003	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6004	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6005	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6006	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6007	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6008	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6009	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6010	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6011	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6012	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6013	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6014	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6015	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6016	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6017	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6018	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6019	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6020	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6021	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6022	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6023	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6024	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6025	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6026	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6027	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6028	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6029	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6030	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6031	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6032	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6033	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6034	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6035	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6036	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6037	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6038	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6039	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6040	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6041	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6042	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6043	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6044	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6045	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6046	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6047	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6048	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6049	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6050	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6051	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6052	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6053	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6054	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6055	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6056	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6057	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6058	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6059	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6060	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6061	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6062	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6063	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6064	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6065	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6066	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6067	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6068	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6069	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6070	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6071	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6072	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6073	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6074	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27

6075	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6076	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6077	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6078	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6079	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6080	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6081	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6082	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6083	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6084	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6085	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6086	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6087	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6088	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6089	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6090	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6091	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6092	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6093	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6094	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6095	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6096	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6097	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6098	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6099	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6100	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6101	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6102	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6103	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6104	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6105	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6106	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6107	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6108	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6109	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6110	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6111	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6112	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6113	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6114	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6115	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6116	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6117	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6118	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6119	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6120	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6121	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6122	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6123	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6124	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6125	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6126	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6127	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6128	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6129	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6130	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6131	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6132	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6133	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6134	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6135	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6136	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6137	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6138	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6139	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6140	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6141	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6142	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6143	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6144	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6145	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6146	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6147	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6148	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6149	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6150	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6151	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6152	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6153	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6154	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6155	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6156	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6157	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6158	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6159	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6160	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6161	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6162	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6163	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6164	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6165	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6166	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6167	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6168	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6169	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6170	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6171	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6172	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6173	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6174	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6175	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6176	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6177	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6178	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6179	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6180	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6181	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6182	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6183	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00

6184	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6185	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6186	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6187	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6188	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6189	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6190	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6191	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6192	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6193	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6194	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6195	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6196	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6197	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6198	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6199	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6200	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6201	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6202	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6203	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6204	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6205	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6206	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6207	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6208	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6209	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6210	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6211	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6212	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6213	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6214	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6215	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6216	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6217	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6218	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6219	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6220	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6221	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6222	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6223	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6224	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6225	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6226	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6227	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6228	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6229	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6230	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6231	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6232	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6233	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6234	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6235	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6236	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6237	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6238	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6239	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6240	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6241	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6242	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6243	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6244	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6245	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6246	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6247	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6248	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6249	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6250	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6251	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6252	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6253	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6254	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6255	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6256	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6257	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6258	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6259	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6260	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6261	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6262	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6263	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6264	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6265	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6266	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6267	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6268	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6269	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6270	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6271	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6272	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6273	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6274	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6275	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6276	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6277	CHATEAU RESORT & CONFE	Housing & Feeding 11/23/24 Storm	11/23/2024	12/14/2024	$	9,130.00	21	$ 191,730.00
6278	CHATEAU RESORT & CONFE	Housing & Feeding 11/23/24 Storm	11/23/2024	12/14/2024	$	821.70	21	$ 17,255.70
6279	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/24/2024	12/17/2024	$	10,829.00	23	$ 249,067.00
6280	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/24/2024	12/17/2024	$	1,082.90	23	$ 24,906.70
6281	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/25/2024	12/17/2024	$	5,593.00	22	$ 123,046.00
6282	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/25/2024	12/17/2024	$	559.30	22	$ 12,304.60
6283	KALAHARI RESORT - PA	11.21 Storm Expenses	11/23/2024	12/17/2024	$	13,728.55	24	$ 329,485.20
6284	KALAHARI RESORT - PA	11.21 Storm Expenses	11/23/2024	12/17/2024	$	46,052.50	24	$ 1,105,260.00
6285	KALAHARI RESORT - PA	11.21 Storm Expenses	11/22/2024	12/17/2024	$	28,999.45	25	$ 724,986.25
6286	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	165.00	24	$ 3,960.00
6287	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.15	24	$ 435.60
6288	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	170.00	24	$ 4,080.00
6289	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.70	24	$ 448.80
6290	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	168.26	25	$ 4,206.50
6291	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	18.51	25	$ 462.75
6292	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	168.26	24	$ 4,038.24

6293	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.51	24	$ 444.24
6294	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	168.28	25	$ 4,207.00
6295	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	18.47	25	$ 461.75
6296	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	168.28	24	$ 4,038.72
6297	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.51	24	$ 444.24
6298	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	168.26	25	$ 4,206.50
6299	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	18.51	25	$ 462.75
6300	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	168.26	24	$ 4,038.24
6301	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.51	24	$ 444.24
6302	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	168.26	25	$ 4,206.50
6303	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	18.51	25	$ 462.75
6304	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	168.26	24	$ 4,038.24
6305	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.51	24	$ 444.24
6306	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	168.26	25	$ 4,206.50
6307	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	18.51	25	$ 462.75
6308	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	168.26	24	$ 4,038.24
6309	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.51	24	$ 444.24
6310	KALAHARI RESORT - PA	Hotel for 11/21/24+ storm	12/26/2024	12/18/2024	$	18,421.00	(8)	$ (147,368.00)
6311	KALAHARI RESORT - PA	Hotel for 11/21/24+ storm	11/26/2024	12/18/2024	$	16.54	22	$ 363.88
6312	HOTEL ANTHRACITE	JLS 12_4_2024	11/24/2024	12/14/2024	$	7,482.00	20	$ 149,640.00
6313	HOTEL ANTHRACITE	JLS 12_4_2024	11/24/2024	12/14/2024	$	1,638.50	20	$ 32,770.00
6314	SILVER BIRCHES	JLS 12_4_2024	11/24/2024	12/14/2024	$	7,869.00	20	$ 157,380.00
6315	SILVER BIRCHES	JLS 12_4_2024	11/24/2024	12/14/2024	$	1,139.67	20	$ 22,793.40
6316	THE SETTLERS INN	JLS 12_4_2024	11/23/2024	12/14/2024	$	2,580.00	21	$ 54,180.00
6317	THE SETTLERS INN	JLS 12_4_2024	11/23/2024	12/14/2024	$	415.80	21	$ 8,731.80
6318	SHERATON	November 21-24 PUC Storm	11/25/2024	12/16/2024	$	(396.00)	21	$ (8,316.00)
6319	SHERATON	November 21-24 PUC Storm	11/25/2024	12/16/2024	$	(51.48)	21	$ (1,081.08)
6320	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6321	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6322	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6323	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6324	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6325	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6326	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6327	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6328	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6329	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6330	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6331	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6332	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6333	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6334	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6335	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6336	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6337	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6338	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6339	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6340	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6341	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6342	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6343	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6344	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6345	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6346	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6347	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6348	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6349	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6350	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6351	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6352	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6353	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6354	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6355	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6356	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6357	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6358	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6359	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6360	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6361	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6362	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6363	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6364	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6365	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6366	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6367	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6368	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6369	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6370	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6371	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6372	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6373	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6374	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6375	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6376	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6377	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6378	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6379	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6380	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6381	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6382	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6383	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6384	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6385	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6386	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6387	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6388	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6389	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6390	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6391	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6392	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6393	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6394	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6395	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6396	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6397	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6398	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	139.00	119	$ 16,541.00
6399	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	6.95	119	$ 827.05
6400	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$	8.34	119	$ 992.46
6401	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20

6402	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6403	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6404	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6405	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6406	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6407	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6408	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6409	WILKES BARRE INN AND SUIT	Housing and Feeding	8/9/2024	12/6/2024	$	99.90	119	$ 11,888.10
6410	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6411	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6412	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6413	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6414	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6415	FEDEX471164571	EEI trade show shipping	10/12/2024	12/9/2024	$	10.93	58	$ 633.94
6416	FEDEX471164571	EEI trade show shipping	10/12/2024	12/9/2024	$	10.94	58	$ 634.52
6417	FEDEX471164571	EEI trade show shipping	10/12/2024	12/9/2024	$	43.81	58	$ 2,540.98
6418	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	4,998.00	20	$ 99,960.00
6419	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	649.74	20	$ 12,994.80
6420	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	140.00	20	$ 2,800.00
6421	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	18.20	20	$ 364.00
6422	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	10,578.00	20	$ 211,560.00
6423	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	1,375.14	20	$ 27,502.80
6424	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/25/2024	12/14/2024	$	9,804.00	19	$ 186,276.00
6425	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/25/2024	12/14/2024	$	1,274.52	19	$ 24,215.88
6426	THE SHAWNEE INN AND GO	Storm Duty	11/23/2024	12/14/2024	$	4,761.59	21	$ 99,993.39
6427	THE SHAWNEE INN AND GO	Storm Duty	11/23/2024	12/14/2024	$	2,451.69	21	$ 51,485.49
6428	THE SHAWNEE INN AND GO	Storm Duty	11/23/2024	12/14/2024	$	2,942.10	21	$ 61,784.10
6429	THE SHAWNEE INN AND GO	Storm Duty	11/24/2024	12/14/2024	$	8,019.52	20	$ 160,390.40
6430	THE SHAWNEE INN AND GO	Storm Duty	11/24/2024	12/14/2024	$	7,899.89	20	$ 157,997.80
6431	THE SHAWNEE INN AND GO	Storm Duty	11/24/2024	12/14/2024	$	6,178.41	20	$ 123,568.20
6432	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6433	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6434	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6435	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6436	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6437	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6438	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6439	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6440	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6441	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6442	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	3,582.00	22	$ 78,804.00
6443	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	967.14	22	$ 21,277.08
6444	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	1,194.00	22	$ 26,268.00
6445	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	322.38	22	$ 7,092.36
6446	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	2,070.00	19	$ 39,330.00
6447	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	269.10	19	$ 5,112.90
6448	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	12/24/2024	12/14/2024	$	99.00	(10)	$ (990.00)
6449	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	12/24/2024	12/14/2024	$	10.89	(10)	$ (108.90)
6450	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6451	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6452	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6453	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6454	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6455	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6456	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6457	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6458	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6459	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6460	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6461	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6462	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6463	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6464	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6465	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6466	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6467	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6468	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6469	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6470	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6471	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6472	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6473	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6474	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6475	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6476	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6477	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6478	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6479	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6480	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6481	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6482	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6483	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6484	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6485	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6486	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6487	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6488	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6489	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6490	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6491	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6492	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6493	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6494	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6495	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6496	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6497	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6498	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6499	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6500	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6501	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6502	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6503	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6504	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6505	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6506	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6507	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6508	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6509	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6510	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00

6511	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6512	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6513	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6514	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6515	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6516	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6517	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6518	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6519	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6520	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6521	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6522	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6523	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6524	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6525	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6526	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6527	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6528	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6529	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6530	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6531	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6532	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6533	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6534	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6535	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6536	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6537	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6538	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6539	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6540	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6541	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6542	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6543	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6544	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6545	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6546	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6547	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6548	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6549	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6550	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6551	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6552	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6553	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6554	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6555	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6556	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6557	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6558	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6559	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6560	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6561	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6562	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6563	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6564	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6565	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6566	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6567	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6568	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6569	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6570	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6571	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6572	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6573	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6574	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6575	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6576	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6577	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6578	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6579	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6580	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6581	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6582	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6583	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6584	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6585	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6586	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6587	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6588	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6589	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6590	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6591	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6592	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6593	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6594	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6595	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6596	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6597	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6598	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6599	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6600	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6601	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6602	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6603	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6604	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6605	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6606	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6607	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6608	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6609	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6610	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6611	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6612	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6613	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6614	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6615	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6616	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6617	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6618	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6619	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91

6620	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6621	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6622	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6623	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6624	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6625	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6626	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6627	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6628	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6629	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6630	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6631	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6632	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6633	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6634	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6635	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6636	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6637	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6638	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6639	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6640	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6641	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6642	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6643	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6644	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6645	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6646	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6647	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6648	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6649	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6650	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6651	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6652	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6653	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6654	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6655	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6656	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6657	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6658	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6659	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6660	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 99.00	19	$ 1,881.00
6661	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$ 10.89	19	$ 206.91
6662	THE SHAWNEE INN AND GO	H&F Storm 11/24 - 11/25 NE - 2	11/25/2024	12/14/2024	$ 14,604.67	19	$ 277,488.73
6663	THE SHAWNEE INN AND GO	H&F Storm 11/24 - 11/25 NE - 2	11/25/2024	12/14/2024	$ 250.61	19	$ 4,761.59
6664	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6665	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6666	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6667	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6668	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6669	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6670	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6671	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$ (50.00)	24	$ (1,200.00)
6672	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ (50.00)	25	$ (1,250.00)
6673	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ (50.00)	25	$ (1,250.00)
6674	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6675	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6676	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6677	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6678	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6679	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6680	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6681	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6682	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6683	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$ 127.70	25	$ 3,192.50
6684	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 194.00	25	$ 4,850.00
6685	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 11.64	25	$ 291.00
6686	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 9.70	25	$ 242.50
6687	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6688	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6689	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6690	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6691	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.74	25	$ 268.50
6692	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.95	25	$ 223.75
6693	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6694	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.74	25	$ 268.50
6695	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.95	25	$ 223.75
6696	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6697	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6698	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6699	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6700	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 12.54	25	$ 313.50
6701	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6702	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6703	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6704	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6705	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6706	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6707	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6708	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6709	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6710	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 12.54	25	$ 313.50
6711	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.45	25	$ 261.25
6712	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6713	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 12.54	25	$ 313.50
6714	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.45	25	$ 261.25
6715	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6716	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6717	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6718	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6719	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.74	25	$ 268.50
6720	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.95	25	$ 223.75
6721	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6722	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 12.54	25	$ 313.50
6723	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.45	25	$ 261.25
6724	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6725	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6726	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6727	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6728	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00

6729	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6730	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6731	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6732	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6733	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6734	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 182.36	25	$ 4,559.00
6735	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.94	25	$ 273.50
6736	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 9.12	25	$ 228.00
6737	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6738	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6739	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6740	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 217.00	25	$ 5,425.00
6741	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 13.02	25	$ 325.50
6742	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.85	25	$ 271.25
6743	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6744	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 12.54	25	$ 313.50
6745	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.45	25	$ 261.25
6746	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6747	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6748	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6749	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6750	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.74	25	$ 268.50
6751	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.95	25	$ 223.75
6752	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6753	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6754	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6755	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6756	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6757	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6758	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6759	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6760	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 12.54	25	$ 313.50
6761	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.45	25	$ 261.25
6762	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6763	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$ 208.50
6764	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$ 173.75
6765	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 215.34	25	$ 5,383.50
6766	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 154.29	25	$ 3,857.25
6767	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6768	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6769	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6770	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6771	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 154.29	25	$ 3,857.25
6772	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6773	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6774	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6775	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6776	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6777	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6778	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6779	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6780	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6781	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6782	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6783	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6784	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6785	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6786	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6787	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6788	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6789	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6790	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6791	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6792	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6793	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6794	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6795	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6796	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6797	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6798	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6799	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6800	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 217.00	25	$ 5,425.00
6801	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 23.87	25	$ 596.75
6802	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6803	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6804	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6805	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6806	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6807	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6808	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6809	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6810	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6811	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6812	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 182.36	25	$ 4,559.00
6813	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 20.06	25	$ 501.50
6814	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6815	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6816	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 217.00	25	$ 5,425.00
6817	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 23.87	25	$ 596.75
6818	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6819	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6820	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6821	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6822	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6823	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6824	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6825	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6826	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6827	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6828	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6829	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6830	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6831	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25
6832	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$ 4,475.00
6833	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$ 492.25
6834	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$ 5,225.00
6835	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$ 574.75
6836	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$ 3,475.00
6837	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$ 382.25

6838	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6839	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$	15.29	25	$ 382.25
6840	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$	209.00	25	$ 5,225.00
6841	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$	22.99	25	$ 574.75
6842	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6843	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$	15.29	25	$ 382.25
6844	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	(4,989.48)	25	$ (124,737.00)
6845	Holiday Inn	Holiday Inn Wilkes Barre E Mt.	11/23/2024	12/18/2024	$	55,901.82	25	$ 1,397,545.50
6846	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/5/2024	12/17/2024	$	85.00	12	$ 1,020.00
6847	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/5/2024	12/17/2024	$	9.35	12	$ 112.20
6848	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/5/2024	12/17/2024	$	85.00	12	$ 1,020.00
6849	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/5/2024	12/17/2024	$	9.35	12	$ 112.20
6850	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/5/2024	12/17/2024	$	85.00	12	$ 1,020.00
6851	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/5/2024	12/17/2024	$	9.35	12	$ 112.20
6852	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	85.00	11	$ 935.00
6853	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	85.00	10	$ 850.00
6854	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6855	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/9/2024	12/17/2024	$	85.00	8	$ 680.00
6856	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/10/2024	12/17/2024	$	85.00	7	$ 595.00
6857	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/11/2024	12/17/2024	$	85.00	6	$ 510.00
6858	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/12/2024	12/17/2024	$	85.00	5	$ 425.00
6859	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/13/2024	12/17/2024	$	85.00	4	$ 340.00
6860	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/14/2024	12/17/2024	$	85.00	3	$ 255.00
6861	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/15/2024	12/17/2024	$	85.00	2	$ 170.00
6862	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6863	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6864	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6865	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6866	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6867	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6868	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6869	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6870	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6871	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6872	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6873	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6874	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6875	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6876	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6877	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6878	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6879	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6880	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6881	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6882	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6883	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6884	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6885	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6886	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6887	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6888	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6889	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6890	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6891	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6892	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6893	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6894	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6895	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6896	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6897	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6898	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6899	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6900	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6901	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6902	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6903	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6904	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6905	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6906	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6907	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6908	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6909	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6910	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6911	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6912	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6913	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6914	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6915	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6916	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6917	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6918	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6919	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6920	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6921	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6922	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6923	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6924	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6925	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6926	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6927	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6928	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6929	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6930	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6931	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6932	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6933	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6934	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6935	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6936	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6937	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6938	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6939	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6940	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6941	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6942	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6943	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6944	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6945	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6946	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$	9.35	9	$ 84.15

6947	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6948	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6949	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6950	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6951	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6952	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6953	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6954	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6955	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6956	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6957	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6958	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6959	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6960	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6961	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6962	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6963	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6964	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6965	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6966	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6967	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6968	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6969	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6970	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6971	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6972	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6973	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6974	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6975	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6976	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6977	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6978	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6979	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6980	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6981	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6982	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6983	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6984	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6985	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6986	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6987	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6988	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6989	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6990	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6991	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
6992	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6993	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6994	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6995	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6996	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6997	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6998	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
6999	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7000	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7001	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7002	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7003	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7004	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7005	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7006	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7007	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7008	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7009	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7010	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7011	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7012	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7013	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7014	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7015	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7016	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 85.00	9	$ 765.00
7017	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7018	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7019	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7020	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7021	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbg	12/8/2024	12/17/2024	$ 9.35	9	$ 84.15
7022	ABEXA - LDG - HYATT PLACE	Hyatt House - Allentown 1	11/23/2024	12/16/2024	$ 7,181.90	23	$ 165,183.70
7023	ABEXA - LDG - HYATT PLACE	Hyatt House - Allentown 2	11/24/2024	12/16/2024	$ 9,295.00	22	$ 204,490.00
7024	Fairfield Inns	Hotel stay for storm	11/22/2024	12/16/2024	$ 8,062.00	24	$ 193,488.00
7025	Fairfield Inns	Hotel stay for storm	11/22/2024	12/16/2024	$ 886.82	24	$ 21,283.68
7026	Fairfield Inns	Hotel stay for storm	11/23/2024	12/16/2024	$ 4,587.00	23	$ 105,501.00
7027	Fairfield Inns	Hotel stay for storm	11/23/2024	12/16/2024	$ 504.57	23	$ 11,605.11
7028	Fairfield Inns	Hotel stay for storm	11/24/2024	12/16/2024	$ 9,869.00	22	$ 217,118.00
7029	Fairfield Inns	Hotel stay for storm	11/24/2024	12/16/2024	$ 1,085.59	22	$ 23,882.98
7030	Fairfield Inns	Hotel stay for storm	11/25/2024	12/16/2024	$ 6,954.10	21	$ 146,036.10
7031	Fairfield Inns	Hotel stay for storm	11/25/2024	12/16/2024	$ 764.96	21	$ 16,064.16
7032	CHATEAU RESORT & CONFE	Hotel stay for storm room	12/22/2024	12/16/2024	$ 5,893.00	(6)	$ (35,358.00)
7033	CHATEAU RESORT & CONFE	Hotel stay for storm room	12/22/2024	12/16/2024	$ 530.37	(6)	$ (3,182.22)
7034	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7035	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7036	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7037	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7038	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7039	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7040	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7041	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7042	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7043	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7044	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7045	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7046	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7047	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7048	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7049	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7050	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 5.94	25	$ 148.50
7051	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 6.93	25	$ 173.25
7052	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7053	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75
7054	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 99.00	25	$ 2,475.00
7055	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$ 12.87	25	$ 321.75

7056	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7057	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7058	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7059	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7060	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7061	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7062	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7063	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7064	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7065	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7066	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7067	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7068	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7069	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7070	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7071	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7072	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7073	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7074	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7075	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	5.94	25	$ 148.50
7076	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	6.93	25	$ 173.25
7077	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7078	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7079	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7080	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7081	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7082	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7083	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7084	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7085	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7086	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7087	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7088	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7089	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7090	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7091	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7092	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7093	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7094	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7095	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7096	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7097	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7098	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7099	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7100	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7101	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7102	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	5.94	25	$ 148.50
7103	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	6.93	25	$ 173.25
7104	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7105	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7106	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7107	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7108	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7109	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7110	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7111	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7112	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7113	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7114	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7115	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7116	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7117	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7118	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7119	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7120	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7121	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7122	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7123	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7124	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7125	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7126	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7127	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7128	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7129	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7130	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7131	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7132	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7133	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7134	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7135	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7136	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7137	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7138	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7139	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7140	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7141	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7142	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7143	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7144	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7145	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7146	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7147	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7148	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	5.94	24	$ 142.56
7149	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	6.93	24	$ 166.32
7150	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7151	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7152	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7153	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7154	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7155	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7156	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7157	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7158	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7159	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7160	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7161	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7162	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7163	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7164	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00

7165	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7166	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7167	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7168	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7169	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7170	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7171	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 5.94	23	$	136.62
7172	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 6.93	23	$	159.39
7173	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7174	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7175	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7176	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7177	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7178	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 6.93	23	$	159.39
7179	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7180	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7181	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7182	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7183	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7184	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7185	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7186	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7187	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7188	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7189	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7190	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 6.93	23	$	159.39
7191	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 5.94	23	$	136.62
7192	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7193	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7194	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7195	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7196	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7197	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7198	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7199	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7200	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7201	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7202	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 5.94	23	$	136.62
7203	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 99.00	23	$	2,277.00
7204	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$ 12.87	23	$	296.01
7205	HOTEL ANTHRACITE	Hotel Anthracite 1	11/23/2024	12/17/2024	$ 15,579.23	24	$	373,901.52
7206	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7207	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7208	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7209	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7210	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7211	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7212	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7213	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7214	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7215	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7216	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7217	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7218	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7219	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7220	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7221	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7222	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7223	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7224	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7225	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7226	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7227	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7228	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7229	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7230	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7231	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7232	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7233	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7234	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7235	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7236	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7237	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7238	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7239	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7240	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7241	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7242	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7243	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7244	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7245	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7246	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7247	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7248	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7249	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7250	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7251	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7252	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7253	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7254	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7255	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7256	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7257	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7258	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7259	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7260	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7261	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7262	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7263	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7264	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7265	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7266	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7267	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7268	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7269	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7270	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7271	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7272	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00
7273	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$	1,788.00

7274	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$ 1,788.00
7275	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$ 1,788.00
7276	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$ 1,788.00
7277	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$ 1,788.00
7278	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$ 1,788.00
7279	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$ 1,788.00
7280	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 149.00	12	$ 1,788.00
7281	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7282	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7283	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7284	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7285	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7286	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7287	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7288	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7289	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7290	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7291	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7292	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7293	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7294	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7295	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7296	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7297	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7298	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7299	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7300	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7301	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7302	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7303	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7304	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7305	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7306	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7307	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7308	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7309	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7310	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7311	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7312	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7313	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7314	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7315	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7316	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7317	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7318	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7319	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7320	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7321	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7322	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7323	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7324	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7325	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7326	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7327	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7328	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7329	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7330	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7331	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7332	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7333	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7334	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7335	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7336	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7337	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7338	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7339	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7340	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7341	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7342	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7343	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7344	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7345	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7346	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7347	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7348	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7349	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7350	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7351	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7352	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7353	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7354	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7355	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 5.96	12	$ 71.52
7356	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7357	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7358	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7359	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7360	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7361	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7362	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7363	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7364	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7365	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7366	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7367	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7368	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7369	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7370	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7371	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7372	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7373	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7374	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7375	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7376	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7377	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7378	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7379	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7380	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7381	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28
7382	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$ 8.94	12	$ 107.28

7383	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7384	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7385	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7386	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7387	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7388	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7389	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7390	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7391	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7392	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7393	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7394	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7395	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7396	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7397	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7398	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7399	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7400	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7401	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7402	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7403	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7404	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7405	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7406	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7407	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7408	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7409	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7410	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7411	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7412	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7413	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7414	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7415	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7416	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7417	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7418	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7419	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7420	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7421	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7422	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7423	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7424	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7425	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7426	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7427	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7428	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7429	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7430	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7431	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7432	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7433	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7434	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7435	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7436	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7437	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7438	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7439	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7440	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7441	HOTEL ANTHRACITE	Hotel Anthracite 2	11/24/2024	12/17/2024	$	8,019.75	23	$ 184,454.25
7442	THE SETTLERS INN	Settlers Inn 1	11/22/2024	12/17/2024	$	4,952.25	25	$ 123,806.25
7443	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7444	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7445	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7446	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7447	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7448	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7449	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7450	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7451	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7452	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7453	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7454	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7455	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7456	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7457	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7458	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7459	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7460	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7461	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7462	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7463	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7464	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7465	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7466	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7467	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7468	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7469	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7470	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7471	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7472	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7473	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7474	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7475	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7476	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7477	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7478	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7479	THE SETTLERS INN	Settlers Inn 2	11/24/2024	12/17/2024	$	3,594.96	23	$ 82,684.08
7480	SILVER BIRCHES	Silver Birches	11/24/2024	12/17/2024	$	3,515.25	23	$ 80,850.75
7481	KALAHARI RESORT - PA	Housing & Feeding 11/24/24 Storm	11/24/2024	12/17/2024	$	4,720.41	23	$ 108,569.43
7482	KALAHARI RESORT - PA	Housing & Feeding 11/24/24 Storm	11/24/2024	12/17/2024	$	106,062.45	23	$ 2,439,436.35
7483	KALAHARI RESORT - PA	Housing & Feeding 11/24/24 Storm	11/24/2024	12/17/2024	$	83,545.23	23	$ 1,921,540.29
7484	LEDGES HOTEL	Ledges Hotel	11/24/2024	12/17/2024	$	2,396.64	23	$ 55,122.72
7485	SQ *RAMSAY CORPORATION	Logistic Testing Credits	11/18/2024	12/17/2024	$	90.95	29	$ 2,637.55
7486	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	25.20	57	$ 1,436.40
7487	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	9.10	57	$ 518.70
7488	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	6.30	57	$ 359.10
7489	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	2.80	57	$ 159.60
7490	THE SHAWNEE INN AND GO	Storm Duty	12/11/2024	12/30/2024	$	2,745.18	19	$ 52,158.42
7491	THE SHAWNEE INN AND GO	Storm Duty	12/11/2024	12/30/2024	$	2,963.27	19	$ 56,302.13

7492	KALAHARI RESORT - PA	Storm Duty	12/11/2024	12/30/2024	$	6,760.00	19	$ 128,440.00
7493	KALAHARI RESORT - PA	Storm Duty	12/11/2024	12/30/2024	$	608.40	19	$ 11,559.60
7494	SKYTOP LODGE FRONT DESK	Storm Duty	11/24/2024	12/17/2024	$	(2,021.84)	23	$ (46,502.32)
7495	SKYTOP LODGE FRONT DESK	Storm Duty	11/24/2024	12/17/2024	$	2,021.84	23	$ 46,502.32
7496	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	10.50	45	$ 472.50
7497	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	3.50	45	$ 157.50
7498	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	4.90	45	$ 220.50
7499	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	23.80	45	$ 1,071.00
7500	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	12.60	45	$ 567.00
7501	HOTEL LODG* HAMPTONINN	December Storm Hampton Inn	12/5/2024	12/17/2024	$	2,030.76	12	$ 24,369.12
7502	HOTEL LODG* HAMPTONINN	December Storm Hampton Inn	10/2/2024	12/17/2024	$	303.03	76	$ 23,030.28
7503	Wyndham Hotels and Resorts	WYNDHAM HOTEL / 12-05-24	12/5/2024	12/17/2024	$	14,160.00	12	$ 169,920.00
7504	Wyndham Hotels and Resorts	WYNDHAM HOTEL / 12-05-24	12/5/2024	12/17/2024	$	1,557.61	12	$ 18,691.32
7505	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11222024	11/22/2024	12/23/2024	$	8.40	31	$ 260.40
7506	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11222024	11/22/2024	12/23/2024	$	42.00	31	$ 1,302.00
7507	PTC EZ PASS AUTO RE.	EZ Pass Replenish 12052024	12/5/2024	12/23/2024	$	26.60	18	$ 478.80
7508	PTC EZ PASS AUTO RE.	EZ Pass Replenish 12052024	12/5/2024	12/23/2024	$	26.60	18	$ 478.80
7509	PTC EZ PASS AUTO RE.	EZ Pass Replenish 12052024	12/5/2024	12/23/2024	$	16.80	18	$ 302.40
7510	Hampton Inns	December Expense	12/11/2024	12/19/2024	$	3,357.75	8	$ 26,862.00
7511	DoubleTree Hotels	H&F Storm 12/11/2024	12/11/2024	12/19/2024	$	5,355.00	8	$ 42,840.00
7512	DoubleTree Hotels	H&F Storm 12/11/2024	12/11/2024	12/19/2024	$	589.05	8	$ 4,712.40
7513	DELTA HOTELS	12/11 Storm Room	12/11/2024	12/19/2024	$	11,642.20	8	$ 93,137.60
7514	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7515	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7516	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7517	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7518	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7519	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7520	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7521	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7522	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7523	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7524	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7525	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7526	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7527	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7528	FOUR POINTS ALLENTOWN LEH	Storm - Rooms 12-11-24	12/11/2024	12/20/2024	$	6,806.80	9	$ 61,261.20
7529	1.21.25 Report	WATSON INN	1/3/2025	1/21/2025	$	96.90	18	$ 1,744.20
7530	DOBLE Life of a Transformer	AGENT FEE 8900899278448	1/8/2025	2/20/2025	$	3.00	43	$ 129.00
7531	DOBLE Life of a Transformer	American Airlines	1/8/2025	2/20/2025	$	367.71	43	$ 15,811.53
7532	DOBLE Life of a Transformer	DOBLE ENGINEERING CO	1/8/2025	2/20/2025	$	2,690.00	43	$ 115,670.00
7533	DOBLE Life of a Transformer	UBER *TRIP	2/3/2025	2/20/2025	$	45.98	17	$ 781.66
7534	DOBLE Life of a Transformer	CHEDDAR'S ZK 0202197	2/4/2025	2/20/2025	$	23.22	16	$ 371.52
7535	DOBLE Life of a Transformer	LUCKY BOWL	2/6/2025	2/20/2025	$	25.05	14	$ 350.70
7536	DOBLE Life of a Transformer	UBER *TRIP	2/8/2025	2/20/2025	$	24.96	12	$ 299.52
7537	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/2/2025	2/20/2025	$	239.00	18	$ 4,302.00
7538	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/2/2025	2/20/2025	$	80.51	18	$ 1,449.18
7539	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/3/2025	2/20/2025	$	329.00	17	$ 5,593.00
7540	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/3/2025	2/20/2025	$	91.76	17	$ 1,559.92
7541	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/4/2025	2/20/2025	$	339.00	16	$ 5,424.00
7542	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/4/2025	2/20/2025	$	93.01	16	$ 1,488.16
7543	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/5/2025	2/20/2025	$	329.00	15	$ 4,935.00
7544	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/5/2025	2/20/2025	$	91.76	15	$ 1,376.40
7545	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/6/2025	2/20/2025	$	329.00	14	$ 4,606.00
7546	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/6/2025	2/20/2025	$	91.76	14	$ 1,284.64
7547	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/7/2025	2/20/2025	$	239.00	13	$ 3,107.00
7548	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/7/2025	2/20/2025	$	80.51	13	$ 1,046.63
7549	Saucon Park Ground Grid	TST*THE SHELBY	1/13/2025	2/10/2025	$	188.66	28	$ 5,282.48
7550	EAP Registration	WWW.ENERGYPA.ORG	2/10/2025	2/20/2025	$	216.00	10	$ 2,160.00
7551	RTD Probe for GRST	QUALITROL COMPANY LLC	3/8/2025	3/27/2025	$	1,076.50	19	$ 20,453.50
7552	BLOOM DECOM SAFETY BREAKFAST	MORRIS FAMILY REST BLOOM	3/18/2025	3/27/2025	$	98.31	9	$ 884.79
7553	SSES EOOS OT DINNER	HOGS HOLLOW SALOON	3/24/2025	4/4/2025	$	74.48	11	$ 819.28
7554	Sys Log Testing Lunch	SQ *NORTHUMBERLAND HOOK &	3/26/2025	4/4/2025	$	33.86	9	$ 304.74
7555	EAP Spring Trip	DoubleTree Hotels	4/7/2025	4/16/2025	$	199.00	9	$ 1,791.00
7556	EAP Spring Trip	DoubleTree Hotels	4/7/2025	4/16/2025	$	27.86	9	$ 250.74
7557	EAP Spring Trip	DoubleTree Hotels	4/8/2025	4/16/2025	$	199.00	8	$ 1,592.00
7558	EAP Spring Trip	DoubleTree Hotels	4/8/2025	4/16/2025	$	27.86	8	$ 222.88
7559	EAP Spring Trip	DoubleTree Hotels	4/7/2025	4/16/2025	$	3.00	9	$ 27.00
7560	EAP Spring Trip	UBER *TRIP	4/9/2025	4/16/2025	$	6.70	7	$ 46.90
7561	EAP Spring Trip	UBER *TRIP	4/8/2025	4/16/2025	$	21.80	8	$ 174.40
7562	System Eng Transition Breakfast	PERKINS RESTAURANT 3716	4/22/2025	5/5/2025	$	86.03	13	$ 1,118.39
7563	SUSQ RT and SYS ENG Turnover	CKE*GOODWIL'S RESTAURANT	5/9/2025	6/3/2025	$	193.19	25	$ 4,829.75
7564	EOOS OT BENT	HOGS HOLLOW SALOON	6/6/2025	6/26/2025	$	67.71	20	$ 1,354.20
7565	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7566	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7567	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7568	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7569	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7570	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7571	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7572	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7573	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7574	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7575	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7576	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7577	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7578	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7579	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7580	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7581	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7582	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7583	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7584	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7585	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7586	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7587	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7588	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7589	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7590	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7591	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7592	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7593	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7594	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7595	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7596	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7597	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7598	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7599	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7600	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00

7601	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 139.00	15	$ 2,085.00
7602	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 139.00	15	$ 2,085.00
7603	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 139.00	15	$ 2,085.00
7604	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7605	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7606	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7607	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7608	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7609	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7610	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7611	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7612	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 5.56	15	$ 83.40
7613	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7614	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7615	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7616	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7617	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7618	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7619	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7620	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7621	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$ 8.34	15	$ 125.10
7622	PSU Recruiting Event		3/5/2025	6/6/2025	$ 222.60	93	$ 20,701.80
7623	2026 Approval Session - LANC		4/1/2025	6/9/2025	$ 88.90	69	$ 6,134.10
7624	2026 Approval Session-CEN		4/14/2025	6/17/2025	$ 66.50	64	$ 4,256.00
7625	2026 CH Batch 2 Kickoff		5/14/2025	6/9/2025	$ 81.90	26	$ 2,129.40
7626	Mileage		3/17/2025	4/7/2025	$ 57.40	21	$ 1,205.40
7627	Mileage		4/15/2025	4/23/2025	$ 58.80	8	$ 470.40
7628	Mileage		4/16/2025	4/23/2025	$ 58.80	7	$ 411.60
7629	Storm Drill Mileage		2/27/2025	3/13/2025	$ 60.20	14	$ 842.80
7630	Storm Drill Mileage	PA TURNPIKE	2/27/2025	3/13/2025	$ 9.40	14	$ 131.60
7631	Lunch storm	TST* TWO COUSINS PIZZA -	2/17/2025	2/24/2025	$ 53.67	7	$ 375.69
7632	Safety meeting	MISSION BBQ LANCASTER-STO	4/25/2025	5/14/2025	$ 117.85	19	$ 2,239.15
7633	Spring class 2025	Sofia Alquirih	5/1/2025	5/16/2025	$ 3,894.25	15	$ 58,413.75
7634	Lehigh 12/5/24 Storm response	PY *PRIMO HOAGIES	12/5/2024	1/3/2025	$ 20.01	29	$ 580.29
7635	Safety/Draft day mtg. 2/3/25	CRACKER BARREL #291 FOGEL	1/27/2025	2/20/2025	$ 288.07	24	$ 6,913.68
7636	MRC Prep mtg. 2/4/25	BIAGGIO PIZZERIA FAMILY R	2/4/2025	2/13/2025	$ 54.04	9	$ 486.36
7637	Lehigh Strom Response 2/16/25	BOJANGLES 1343	2/16/2025	4/3/2025	$ 9.53	46	$ 438.38
7638	Jan Report	SHADY MAPLE FARM MA	1/10/2025	1/28/2025	$ 82.55	18	$ 1,485.90
7639	March metering safety meeting.	SHADY MAPLE FARM MA	3/27/2025	4/14/2025	$ 115.57	18	$ 2,080.26
7640	March metering safety meeting.	SHADY MAPLE FARM MA	3/27/2025	4/14/2025	$ 16.51	18	$ 297.18
7641	expense report	SHEETZ 0219	4/10/2025	4/14/2025	$ 23.31	4	$ 93.24
7642	May monthly safety meeting	BUDDIES' NEW YORK BAGELS	5/28/2025	6/20/2025	$ 49.51	23	$ 1,138.73
7643	Penn State Career Fair 2/11-2/12	Champs	2/11/2025	2/25/2025	$ 21.31	14	$ 298.38
7644	October Safety Meeting	VESUVIOS PIZZERIA & SPORT	10/31/2024	1/6/2025	$ 223.59	67	$ 14,980.53
7645	Storm Expense 1/1/2025	TEXAS ROADHOUSE #2734	1/2/2025	2/14/2025	$ 72.99	43	$ 3,138.57
7646	Storm Expense 1/1/2025	TEXAS ROADHOUSE #2734	1/2/2025	2/14/2025	$ 72.99	43	$ 3,138.57
7647	Dinner	BUFFALO WILD WNGS 0519	2/9/2025	2/18/2025	$ 136.86	9	$ 1,231.74
7648	Spirit Training	ALLENTOWN PARKING STRATA	2/27/2025	4/10/2025	$ 102.00	42	$ 4,284.00
7649	Spirit Training	SQ *TACOS Y TEQUILA CITY	2/24/2025	4/10/2025	$ 42.74	45	$ 1,923.30
7650	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	4/10/2025	$ 224.00	45	$ 10,080.00
7651	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	4/10/2025	$ 22.40	45	$ 1,008.00
7652	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	4/10/2025	$ 244.00	44	$ 10,736.00
7653	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	4/10/2025	$ 24.40	44	$ 1,073.60
7654	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	4/10/2025	$ 224.00	43	$ 9,632.00
7655	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	4/10/2025	$ 22.40	43	$ 963.20
7656	March Safety Meeting	CHILI'S GRILL & BAR#1857	3/6/2025	4/10/2025	$ 104.89	35	$ 3,671.15
7657	3rd Shift North Safety Meeting	THE FULL BULL TABLE AN	4/9/2025	4/23/2025	$ 573.20	14	$ 8,024.80
7658	3rd Shift North Safety Meeting	TURKEY HILL 0297	4/9/2025	4/23/2025	$ 10.60	14	$ 148.40
7659	Safety Meeting Meal &Refreshment	309 PIZZA LLC	5/7/2025	6/25/2025	$ 190.05	49	$ 9,312.45
7660	Safety Meeting Meal &Refreshment	TURKEY HILL 0297	5/7/2025	6/25/2025	$ 10.60	49	$ 519.40
7661	Rodeo Practice Meeting	LUNAS HAZELTON PIZZERI	5/13/2025	6/26/2025	$ 95.61	44	$ 4,206.84
7662	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/15/2025	6/25/2025	$ 120.00	41	$ 4,920.00
7663	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/15/2025	6/25/2025	$ 19.53	41	$ 800.73
7664	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/16/2025	6/25/2025	$ 120.00	40	$ 4,800.00
7665	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/16/2025	6/25/2025	$ 19.53	40	$ 781.20
7666	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/17/2025	6/25/2025	$ 120.00	39	$ 4,680.00
7667	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/17/2025	6/25/2025	$ 19.53	39	$ 761.67
7668	Marc Training	TEXAS ROADHOUSE #2340	6/11/2025	6/25/2025	$ 42.99	14	$ 601.86
7669	Marc Training	RES* STAYBRIDGE	6/10/2025	6/25/2025	$ 141.87	15	$ 2,128.05
7670	Marc Training	RES* STAYBRIDGE	6/10/2025	6/25/2025	$ 59.70	15	$ 895.50
7671	Marc Training	RES* STAYBRIDGE	6/11/2025	6/25/2025	$ 141.87	14	$ 1,986.18
7672	Marc Training	RES* STAYBRIDGE	6/11/2025	6/25/2025	$ 59.71	14	$ 835.94
7673	13853268 Storm	DUNKIN #363171	12/9/2024	1/2/2025	$ 51.47	24	$ 1,235.28
7674	13853268 Storm	TST* BONBON CAFE	12/10/2024	1/2/2025	$ 55.62	23	$ 1,279.26
7675	13853268 Storm	YANKEE DOODLE	12/10/2024	1/2/2025	$ 57.85	23	$ 1,330.55
7676	13853268 Storm	TST* BONBON CAFE	12/11/2024	1/2/2025	$ 62.92	22	$ 1,384.24
7677	13853268 Storm	TST* BONBON CAFE	12/11/2024	1/2/2025	$ 22.30	22	$ 490.60
7678	13853268 Storm	BAMBINOS ORIGINAL PIZZA	12/12/2024	1/2/2025	$ 107.00	21	$ 2,247.00
7679	ruth transformer outage	DUNKIN #300400 Q35	12/22/2024	1/14/2025	$ 26.01	23	$ 598.23
7680	ruth transformer outage	ITALIAN PIZZA AND SUBS	12/22/2024	1/14/2025	$ 150.56	23	$ 3,462.88
7681	Kentucky MA 10073512-005	TWIN PEAKS	1/4/2025	1/14/2025	$ 100.00	10	$ 1,000.00
7682	Kentucky MA 10073512-005	SHEETZ 0638 00006387	1/4/2025	1/14/2025	$ 37.62	10	$ 376.20
7683	Kentucky MA 10073512-005	THE LOBBY BAR	1/5/2025	1/14/2025	$ 25.00	9	$ 225.00
7684	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7685	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7686	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.27	10	$ 12.70
7687	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7688	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 0.46	10	$ 4.60
7689	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7690	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7691	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7692	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.73	10	$ 17.30
7693	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7694	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7695	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.27	10	$ 12.70
7696	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7697	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 0.46	10	$ 4.60
7698	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7699	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7700	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.27	10	$ 12.70
7701	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7702	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 0.46	10	$ 4.60
7703	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7704	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7705	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.27	10	$ 12.70
7706	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7707	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 0.46	10	$ 4.60
7708	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$ 127.30	(101)	$ (12,857.30)
7709	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$ 6.37	(101)	$ (643.37)

7710	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$ 1.27	(101)	$ (128.27)
7711	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$ 7.64	(101)	$ (771.64)
7712	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$ 0.46	(101)	$ (46.46)
7713	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7714	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7715	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.27	10	$ 12.70
7716	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7717	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 0.46	10	$ 4.60
7718	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7719	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7720	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.27	10	$ 12.70
7721	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7722	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 0.46	10	$ 4.60
7723	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 127.30	10	$ 1,273.00
7724	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 6.37	10	$ 63.70
7725	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 1.27	10	$ 12.70
7726	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 7.64	10	$ 76.40
7727	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$ 0.46	10	$ 4.60
7728	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$ 127.30	(77)	$ (9,802.10)
7729	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$ 1.27	(77)	$ (97.79)
7730	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$ 7.64	(77)	$ (588.28)
7731	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$ 6.83	(77)	$ (525.91)
7732	Kentucky MA 10073512-005	HILTON GARDEN INN RES	1/8/2025	1/14/2025	$ 14.00	6	$ 84.00
7733	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 99.00	(131)	$ (12,969.00)
7734	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 6.59	(131)	$ (863.29)
7735	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 8.42	(131)	$ (1,103.02)
7736	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 0.99	(131)	$ (129.69)
7737	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 1.49	(131)	$ (195.19)
7738	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$ 1,145.70
7739	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 8.48	9	$ 76.32
7740	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$ 97.38
7741	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.27	9	$ 11.43
7742	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$ 17.19
7743	Kentucky MA 10073512-005	WENDYS 704	1/6/2025	1/14/2025	$ 11.65	8	$ 93.20
7744	Kentucky MA 10073512-005	SHELL OIL13094338012	1/6/2025	1/14/2025	$ 44.04	8	$ 352.32
7745	Kentucky MA 10073512-005	TST* CATTLEMANS ROADHOUSE	1/8/2025	1/14/2025	$ 272.60	6	$ 1,635.60
7746	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$ 122.55	569	$ 69,730.95
7747	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$ 8.05	569	$ 4,580.45
7748	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$ 10.42	569	$ 5,928.98
7749	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$ 1.23	569	$ 699.87
7750	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 122.55	8	$ 980.40
7751	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 8.05	8	$ 64.40
7752	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 10.42	8	$ 83.36
7753	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 1.23	8	$ 9.84
7754	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$ 122.55	739	$ 90,564.45
7755	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$ 8.05	739	$ 5,948.95
7756	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$ 10.42	739	$ 7,700.38
7757	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$ 1.23	739	$ 908.97
7758	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 122.55	8	$ 980.40
7759	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 8.05	8	$ 64.40
7760	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 10.42	8	$ 83.36
7761	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$ 1.23	8	$ 9.84
7762	Kentucky MA 10073512-005	TIL*TP 7 BREW SB299	1/7/2025	1/14/2025	$ 5.92	7	$ 41.44
7763	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$ 1,145.70
7764	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$ 97.38
7765	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 9.75	9	$ 87.75
7766	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$ 17.19
7767	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 127.30	(131)	$ (16,676.30)
7768	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 8.48	(131)	$ (1,110.88)
7769	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 10.82	(131)	$ (1,417.42)
7770	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 1.27	(131)	$ (166.37)
7771	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 1.91	(131)	$ (250.21)
7772	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 127.30	8	$ 1,018.40
7773	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 8.48	8	$ 67.84
7774	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 10.82	8	$ 86.56
7775	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 1.27	8	$ 10.16
7776	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 1.91	8	$ 15.28
7777	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$ 1,145.70
7778	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 8.48	9	$ 76.32
7779	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$ 97.38
7780	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.27	9	$ 11.43
7781	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$ 17.19
7782	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 127.30	8	$ 1,018.40
7783	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 8.48	8	$ 67.84
7784	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 10.82	8	$ 86.56
7785	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 3.18	8	$ 25.44
7786	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$ 1,145.70
7787	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 8.48	9	$ 76.32
7788	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$ 97.38
7789	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.27	9	$ 11.43
7790	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$ 17.19
7791	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 127.30	569	$ 72,433.70
7792	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 8.48	569	$ 4,825.12
7793	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 10.82	569	$ 6,156.58
7794	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 1.27	569	$ 722.63
7795	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 1.91	569	$ 1,086.79
7796	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$ 1,145.70
7797	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 8.48	9	$ 76.32
7798	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$ 97.38
7799	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.27	9	$ 11.43
7800	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$ 17.19
7801	Kentucky MA 10073512-005	RAISING CANES 0641	1/7/2025	1/14/2025	$ 17.36	7	$ 121.52
7802	cell accessories for new sup	AMAZON MKTPL*ZE7XG81Q0	12/26/2024	1/14/2025	$ 31.79	19	$ 604.01
7803	cell accessories for new sup	AMAZON MKTPL*Z11UT2PZ2	12/14/2024	1/14/2025	$ 184.49	31	$ 5,719.19
7804	End of year Safety meeting	SQ *DANNY'S BBQ	12/13/2024	1/14/2025	$ 801.36	32	$ 25,643.52
7805	End of year Safety meeting	COSTCO WHSE #0327	12/17/2024	1/14/2025	$ 96.73	28	$ 2,708.44
7806	End of year Safety meeting	WEIS MARKETS 020	12/19/2024	1/14/2025	$ 125.02	26	$ 3,250.52
7807	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	2/3/2025	$ 3.18	27	$ 85.86
7808	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	2/3/2025	$ 112.94	27	$ 3,049.38
7809	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	2/3/2025	$ 183.24	29	$ 5,313.96
7810	callout meal	GREAT WALL	1/21/2025	2/6/2025	$ 35.00	16	$ 560.00
7811	Newport Safety meeting	RANCH HOUSE RESTAURANT	1/13/2025	2/3/2025	$ 289.49	21	$ 6,079.29
7812	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 127.00	11	$ 1,397.00
7813	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 12.70	11	$ 139.70
7814	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 127.00	11	$ 1,397.00
7815	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 12.70	11	$ 139.70
7816	Eville Safety meeting	DUNKIN #352143 Q35	1/14/2025	2/3/2025	$ 48.49	20	$ 969.80
7817	Storm Meals	TST* BONBON CAFE	1/29/2025	2/25/2025	$ 56.32	27	$ 1,520.64
7818	Bluetooth Head sets	AMAZON MKTPL*ZD9KU2NF1	1/11/2025	2/3/2025	$ 295.71	23	$ 6,801.33

7819	Storm 10070873 meals	SHEETZ 0351 00003517	2/16/2025	2/25/2025	$	14.89	9	$ 134.01
7820	Storm 10070873 meals	THE CATS MEOW	2/17/2025	2/25/2025	$	68.00	8	$ 544.00
7821	Storm 10070873 meals	SHAKE SHACK - 1428	2/17/2025	2/25/2025	$	15.68	8	$ 125.44
7822	Storm 10070873 meals	SHEETZ 0518 00005181	2/16/2025	2/25/2025	$	20.20	9	$ 181.80
7823	Storm 10070873 meals	YANKEE DOODLE	2/16/2025	2/25/2025	$	74.45	9	$ 670.05
7824	Storm 10070873 meals	TST*GRIDDLES MALT SHOPPE	2/17/2025	2/25/2025	$	37.00	8	$ 296.00
7825	Assessments	BURGER KING #5807	1/31/2025	2/28/2025	$	14.94	28	$ 418.32
7826	Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/28/2025	$	159.00	29	$ 4,611.00
7827	Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/28/2025	$	6.36	29	$ 184.44
7828	Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/28/2025	$	9.54	29	$ 276.66
7829	callout meal	DAVES HOT CHICKEN 1149	2/1/2025	2/25/2025	$	15.36	24	$ 368.64
7830	callout meal	YANKEE DOODLE	2/1/2025	2/25/2025	$	39.76	24	$ 954.24
7831	Safety meeting	ALVARO BREAD AND PASTRY S	2/5/2025	2/28/2025	$	102.00	23	$ 2,346.00
7832	HBG Safety tracking Poster win	ALVARO BREAD AND PASTRY S	3/19/2025	3/25/2025	$	158.36	6	$ 950.16
7833	HBG Safety tracking Poster win	PALUMBO PIZZA	3/19/2025	3/25/2025	$	450.00	6	$ 2,700.00
7834	Storm meal 13855035	TST*JOYS GRILL & BURGER	3/6/2025	3/25/2025	$	68.60	19	$ 1,303.40
7835	Safety meeting	SQ *HOAGEEZ	3/20/2025	4/3/2025	$	188.02	14	$ 2,632.28
7836	Travel Meals	TST*YOCCOS - RT 100 NEW	3/27/2025	4/22/2025	$	13.50	26	$ 351.00
7837	Travel Meals	TST*YOCCOS - RT 100 NEW	4/2/2025	4/22/2025	$	24.20	20	$ 484.00
7838	13890946 material	MAMMA'S PIZZA SHOP & RES	4/8/2025	4/22/2025	$	136.00	14	$ 1,904.00
7839	Team meeting	BANGKOK 56	4/3/2025	4/22/2025	$	142.00	19	$ 2,698.00
7840	Juniata callout	TST* BONBON CAFE	4/19/2025	4/28/2025	$	97.81	9	$ 880.29
7841	Juniata callout	Bambinos Original Pizza	4/19/2025	4/28/2025	$	43.45	9	$ 391.05
7842	Safety meeting	SAMS CLUB #4994	4/28/2025	5/5/2025	$	78.32	7	$ 548.24
7843	Safety meeting	WARRINGTON FARM MEATS	4/28/2025	5/5/2025	$	178.17	7	$ 1,247.19
7844	Storm meals	GIANT 6100	4/30/2025	5/15/2025	$	40.79	15	$ 611.85
7845	Storm meals	TST*JOYS GRILL & BURGER	4/30/2025	5/15/2025	$	40.90	15	$ 613.50
7846	Storm meals	PAD THAI RESTAURANT	5/3/2025	5/14/2025	$	42.00	11	$ 462.00
7847	Storm meals	RICE AND BEANS RESTAURAN	5/4/2025	5/14/2025	$	18.82	10	$ 188.20
7848	Supervisor meeting	DUKES BAR & GRILL - RI	5/16/2025	5/23/2025	$	237.69	7	$ 1,663.83
7849	coffee for crew	DUNKIN #346292 Q35	5/10/2025	5/23/2025	$	14.60	13	$ 189.80
7850	Safety Breakfast	ALVARO BREAD AND PASTRY S	5/22/2025	6/13/2025	$	92.22	22	$ 2,028.84
7851	Assessments	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$	179.00	8	$ 1,432.00
7852	Assessments	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$	7.16	8	$ 57.28
7853	Assessments	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$	10.74	8	$ 85.92
7854	Assessments	TST*THAI AVENUE RESTAURA	6/6/2025	6/13/2025	$	52.00	7	$ 364.00
7855	Storm Meals 2025AY	SHEETZ 0228	6/1/2025	6/13/2025	$	45.84	12	$ 550.08
7856	Storm Meals 2025AY	YANKEE DOODLE	6/1/2025	6/13/2025	$	43.68	12	$ 524.16
7857	Lehigh lunch	TST*THAI AVENUE RESTAURA	5/30/2025	6/30/2025	$	49.00	31	$ 1,519.00
7858	Storm Duty	KALAHARI RESORT - PA	12/11/2024	1/16/2025	$	485.04	36	$ 17,461.44
7859	Storm Duty	Holiday Inn	4/30/2025	5/30/2025	$	3,871.68	30	$ 116,150.40
7860	Storm Duty	Holiday Inn	4/30/2025	5/30/2025	$	5,686.53	30	$ 170,595.90
7861	Storm Duty	THE SETTLERS INN	5/18/2025	6/18/2025	$	1,935.00	31	$ 59,985.00
7862	Storm Duty	THE SETTLERS INN	5/18/2025	6/18/2025	$	263.25	31	$ 8,160.75
7863	Storm Duty	HOTEL ANTHRACITE	5/18/2025	6/18/2025	$	1,161.00	31	$ 35,991.00
7864	Storm Duty	HOTEL ANTHRACITE	5/18/2025	6/18/2025	$	254.25	31	$ 7,881.75
7865	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$	139.00	8	$ 1,112.00
7866	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$	15.29	8	$ 122.32
7867	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	139.00	7	$ 973.00
7868	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	15.29	7	$ 107.03
7869	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$	169.00	8	$ 1,352.00
7870	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$	18.59	8	$ 148.72
7871	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	173.00	7	$ 1,211.00
7872	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	19.03	7	$ 133.21
7873	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	169.00	7	$ 1,183.00
7874	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	18.59	7	$ 130.13
7875	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	169.00	7	$ 1,183.00
7876	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	18.59	7	$ 130.13
7877	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	169.00	7	$ 1,183.00
7878	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	18.59	7	$ 130.13
7879	Field Visits		6/11/2025	6/26/2025	$	21.00	15	$ 315.00
7880	Gibson Site Visit		1/8/2025	1/23/2025	$	112.00	15	$ 1,680.00
7881	2/17/25 Storm Expense Report		2/17/2025	2/21/2025	$	47.60	4	$ 190.40
7882	2/17/25 Storm Expense Report	Starbucks	2/17/2025	2/21/2025	$	11.61	4	$ 46.44
7883	SDSIC 2025	Westin	4/28/2025	5/6/2025	$	245.05	8	$ 1,960.40
7884	SDSIC 2025	Westin	4/28/2025	5/6/2025	$	50.00	8	$ 400.00
7885	SDSIC 2025	Westin	4/29/2025	5/6/2025	$	245.05	7	$ 1,715.35
7886	SDSIC 2025	Westin	4/30/2025	5/6/2025	$	245.05	6	$ 1,470.30
7887	SDSIC 2025	Westin	5/1/2025	5/6/2025	$	245.05	5	$ 1,225.25
7888	SDSIC 2025	American Airlines	4/21/2025	5/6/2025	$	102.81	15	$ 1,542.15
7889	SDSIC 2025	OpenStreetMap	4/28/2025	5/6/2025	$	11.61	8	$ 92.88
7890	SDSIC 2025	The Westin Chattanooga Market	4/30/2025	5/6/2025	$	7.37	6	$ 44.22
7891	SDSIC 2025	The Ice Cream Show	4/30/2025	5/6/2025	$	10.65	6	$ 63.90
7892	SDSIC 2025	Lyft	4/30/2025	5/6/2025	$	5.16	6	$ 30.96
7893	SDSIC 2025	The Westin Chattanooga Market	5/2/2025	5/6/2025	$	15.30	4	$ 61.20
7894	SDSIC 2025	Lyft	5/2/2025	5/6/2025	$	19.00	4	$ 76.00
7895	Breakfast Storm	WENDY'S 19308	12/12/2024	2/28/2025	$	7.36	78	$ 574.08
7896	Team Safety Breakfast	PERKINS RESTAURANT 2505	1/17/2025	2/28/2025	$	223.63	42	$ 9,392.46
7897	Storm Lunch	STOOKEY'S FAMOUS BAR-B-Q	2/16/2025	2/28/2025	$	29.66	12	$ 355.92
7898	Level 1 Safety Meeting Breakfast	DUNKIN #330031 Q35	2/19/2025	2/28/2025	$	84.30	9	$ 758.70
7899	Storm Breakfast	DUNKIN #308570	2/17/2025	4/3/2025	$	11.51	45	$ 517.95
7900	Storm Meal	MCDONALD'S F5225	2/17/2025	4/1/2025	$	17.99	43	$ 773.57
7901	LEH/Nor Safety Meeting	DUNKIN #335983	2/28/2025	4/1/2025	$	71.92	32	$ 2,301.44
7902	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	36.50	48	$ 1,752.00
7903	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	43.30	48	$ 2,078.40
7904	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	14.70	48	$ 705.60
7905	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	9.40	48	$ 451.20
7906	Gas Company Truck	FOOD EXPRESS NANTICOKE	2/21/2025	5/14/2025	$	58.31	82	$ 4,781.42
7907	Storm Meal	DUNKIN #349640 Q35	3/17/2025	5/14/2025	$	13.85	58	$ 803.30
7908	Service Tech Training	FRIENDS COFFEE SHOP	3/20/2025	5/14/2025	$	19.08	55	$ 1,049.40
7909	March Safety Meeting	WM SUPERCENTER #1623	3/20/2025	5/14/2025	$	24.91	55	$ 1,370.05
7910	March Safety Meeting	DUNKIN #330031 Q35	3/21/2025	5/27/2025	$	60.91	67	$ 4,080.97
7911	Safety Discussion Cen/Sus	DUNKIN #330031 Q35	3/31/2025	5/27/2025	$	50.04	57	$ 2,852.28
7912	April Safety Meeting	DUNKIN #330031 Q35	4/29/2025	5/27/2025	$	58.62	28	$ 1,641.36
7913	Tolls	PTC EZ PASS AUTO RE.	5/4/2025	5/27/2025	$	100.00	23	$ 2,300.00
7914	Storm Meal	DENNY'S #8804	4/16/2025	5/27/2025	$	26.99	41	$ 1,106.59
7915	Storm Coffee	BURGER KING #3935	5/19/2025	6/27/2025	$	2.43	39	$ 94.77
7916	Storm	BEARNOS SHEPHERDSVILLE	5/19/2025	6/27/2025	$	79.37	39	$ 3,095.43
7917	report 4/15/25 Bachman	BORDERLINE RESTAURANT	3/11/2025	4/16/2025	$	51.96	36	$ 1,870.56
7918	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	(945.00)	63	$ (59,535.00)
7919	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	(148.95)	63	$ (9,383.85)
7920	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	945.00	63	$ 59,535.00
7921	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	148.95	63	$ 9,383.85
7922	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/28/2025	$	1,890.00	65	$ 122,850.00
7923	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/28/2025	$	297.90	65	$ 19,363.50
7924	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	2,940.00	63	$ 185,220.00
7925	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	463.40	63	$ 29,194.20
7926	Crew member hotel stay	WOODLANDS RESORTS	11/25/2024	1/26/2025	$	315.00	62	$ 19,530.00
7927	Crew member hotel stay	WOODLANDS RESORTS	11/25/2024	1/26/2025	$	49.65	62	$ 3,078.30

7928	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	1,365.00	63	$ 85,995.00
7929	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	215.15	63	$ 13,554.45
7930	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/24/2025	$	119.00	19	$ 2,261.00
7931	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/24/2025	$	4.76	19	$ 90.44
7932	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/24/2025	$	7.14	19	$ 135.66
7933	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7934	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7935	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7936	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7937	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7938	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7939	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7940	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7941	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7942	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7943	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7944	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7945	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7946	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7947	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7948	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7949	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7950	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7951	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7952	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7953	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7954	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7955	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7956	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7957	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7958	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7959	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7960	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7961	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7962	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7963	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7964	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7965	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7966	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7967	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7968	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7969	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7970	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7971	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7972	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7973	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7974	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7975	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7976	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7977	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7978	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7979	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7980	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7981	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7982	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7983	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7984	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7985	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7986	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7987	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7988	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7989	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7990	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7991	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7992	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7993	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7994	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7995	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7996	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7997	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7998	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7999	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8000	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8001	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8002	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8003	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8004	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8005	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8006	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8007	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8008	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8009	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8010	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8011	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8012	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8013	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
8014	Storm crew hotel stay	DELTA HOTELS	3/6/2025	3/21/2025	$	139.00	15	$ 2,085.00
8015	Storm crew hotel stay	DELTA HOTELS	3/6/2025	3/21/2025	$	5.56	15	$ 83.40
8016	Storm crew hotel stay	DELTA HOTELS	3/6/2025	3/21/2025	$	8.34	15	$ 125.10
8017	clothing	ALVARO BREAD AND PASTRY S	12/11/2024	1/2/2025	$	64.59	22	$ 1,420.98
8018	storm meal	YANKEE DOODLE	12/12/2024	1/2/2025	$	80.84	21	$ 1,697.64
8019	Storm hotel	Residence Inns	12/11/2024	1/2/2025	$	121.00	22	$ 2,662.00
8020	Storm hotel	Residence Inns	12/11/2024	1/2/2025	$	16.31	22	$ 358.82
8021	Supervisors meeting	YANKEE DOODLE	1/10/2025	1/22/2025	$	90.86	12	$ 1,090.32
8022	safety meeting	PEACHTREE RESTAURANT &	1/16/2025	2/7/2025	$	97.43	22	$ 2,143.46
8023	storm meal 13855018	MCDONALD'S F27346	2/17/2025	2/28/2025	$	8.79	11	$ 96.69
8024	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$	124.00	7	$ 868.00
8025	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$	6.20	7	$ 43.40
8026	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$	7.44	7	$ 52.08
8027	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$	3.00	7	$ 21.00
8028	storm Hotel	Residence Inns	2/18/2025	2/24/2025	$	(3.00)	6	$ (18.00)
8029	storm meal	UNDERDOG SPORTS BAR AND G	2/17/2025	2/24/2025	$	13.60	7	$ 95.20
8030	storm meal	TST* BONBON CAFE	2/16/2025	2/24/2025	$	52.26	8	$ 418.08
8031	All Hands Meeting	SORRENTO PIZZA	2/21/2025	2/27/2025	$	58.47	6	$ 350.82
8032	Safety Compliance Meeting	PEACHTREE RESTAURANT &	2/20/2025	2/27/2025	$	86.23	7	$ 603.61
8033	storm Hotel	Residence Inns	3/5/2025	3/13/2025	$	124.00	8	$ 992.00
8034	storm Hotel	Residence Inns	3/5/2025	3/13/2025	$	6.20	8	$ 49.60
8035	storm Hotel	Residence Inns	3/5/2025	3/13/2025	$	7.44	8	$ 59.52
8036	storm meal	YANKEE DOODLE	3/6/2025	3/13/2025	$	72.66	7	$ 508.62

8037	safety meeting	PEACHTREE RESTAURANT &	3/19/2025	3/25/2025	$	119.31	6	$ 715.86
8038	safety meeting	DUNKIN #301290 Q35	3/12/2025	3/25/2025	$	45.86	13	$ 596.18
8039	wind event	Residence Inns	3/31/2025	4/8/2025	$	124.00	8	$ 992.00
8040	wind event	Residence Inns	3/31/2025	4/8/2025	$	6.20	8	$ 49.60
8041	wind event	Residence Inns	3/31/2025	4/8/2025	$	7.44	8	$ 59.52
8042	wind event	Residence Inns	3/31/2025	4/8/2025	$	3.00	8	$ 24.00
8043	wind event	Residence Inns	3/31/2025	4/8/2025	$	(3.00)	8	$ (24.00)
8044	lunch meeting	PIAZZA SORRENTO	4/1/2025	4/8/2025	$	49.40	7	$ 345.80
8045	storm meal	TST* BONBON CAFE	3/31/2025	4/8/2025	$	21.04	8	$ 168.32
8046	parking	97612 - ON-STREET METERS	3/28/2025	4/8/2025	$	30.00	11	$ 330.00
8047	Material	SAMS CLUB #8175	4/23/2025	5/5/2025	$	131.34	12	$ 1,576.08
8048	Safety Compliance Meeting	PEACHTREE RESTAURANT &	4/30/2025	5/8/2025	$	93.32	8	$ 746.56
8049	Structure inspections	97612 - ON-STREET METERS	5/5/2025	5/13/2025	$	264.00	8	$ 2,112.00
8050	MH inspections	97612 - ON-STREET METERS	5/5/2025	5/13/2025	$	264.00	8	$ 2,112.00
8051	safety meeting	YANKEE DOODLE	5/14/2025	5/20/2025	$	151.76	6	$ 910.56
8052	parking	97612 - ON-STREET METERS	5/23/2025	6/4/2025	$	352.00	12	$ 4,224.00
8053	parking	97612 - ON-STREET METERS	6/5/2025	6/13/2025	$	704.00	8	$ 5,632.00
8054	parking	97612 - ON-STREET METERS	6/5/2025	6/13/2025	$	220.00	8	$ 1,760.00
8055	safety meeting	DOCKSIDE WILLIES	6/12/2025	6/16/2025	$	273.00	4	$ 1,092.00
8056	parking	97612 - ON-STREET METERS	6/17/2025	6/26/2025	$	50.00	9	$ 450.00
8057	storm meal	SONIC DRIVE IN #6882	6/19/2025	6/26/2025	$	22.01	7	$ 154.07
8058	End of Year Lunch	MARLEYS BREWERY AND GRILL	2/7/2025	2/27/2025	$	141.76	20	$ 2,835.20
8059	WRAP - Phone Inspections	TST* SPRING HOUSE BREWING	3/20/2025	3/27/2025	$	61.41	7	$ 429.87
8060	Airfare - CIS Project	United Airlines	4/7/2025	4/18/2025	$	491.97	11	$ 5,411.67
8061	Airfare - CIS Project	AGENT FEE 8900904079996	4/7/2025	4/18/2025	$	3.00	11	$ 33.00
8062	Parking - CIS Project	EWR PREBOOK	4/10/2025	4/18/2025	$	216.67	8	$ 1,733.36
8063	CIS Project - Breakfast	C2 LITTLE PURSE	4/21/2025	5/6/2025	$	14.42	15	$ 216.30
8064	CIS Project - Dinner	Courtyards	4/21/2025	5/7/2025	$	19.10	16	$ 305.60
8065	CIS Project - water	GARDEN STATE DINER	4/21/2025	5/7/2025	$	7.65	16	$ 122.40
8066	CIS Project - Dinner	DOC CROWS	4/23/2025	5/7/2025	$	128.86	14	$ 1,804.04
8067	CIS Project - travel	UBER *TRIP	4/23/2025	5/7/2025	$	22.38	14	$ 313.32
8068	CIS Project - travel	UBER *TRIP	4/22/2025	5/7/2025	$	16.65	15	$ 249.75
8069	CIS Project - Breakfast	Courtyards	4/24/2025	5/7/2025	$	12.60	13	$ 163.80
8070	CIS Project - Breakfast	Courtyards	4/23/2025	5/7/2025	$	29.44	14	$ 412.16
8071	CIS Project - Hotel Stay	Courtyards	4/21/2025	5/7/2025	$	122.32	16	$ 1,957.12
8072	CIS Project - Hotel Stay	Courtyards	4/21/2025	5/7/2025	$	8.04	16	$ 128.64
8073	CIS Project - Hotel Stay	Courtyards	4/21/2025	5/7/2025	$	1.94	16	$ 31.04
8074	CIS Project - Hotel Stay	Courtyards	4/22/2025	5/7/2025	$	13.29	15	$ 199.35
8075	CIS Project - Hotel Stay	Courtyards	4/22/2025	5/7/2025	$	9.19	15	$ 137.85
8076	CIS Project - Hotel Stay	Courtyards	4/22/2025	5/7/2025	$	2.22	15	$ 33.30
8077	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$	183.92	14	$ 2,574.88
8078	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$	17.47	14	$ 244.58
8079	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$	12.08	14	$ 169.12
8080	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$	2.92	14	$ 40.88
8081	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$	183.92	13	$ 2,390.96
8082	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$	17.47	13	$ 227.11
8083	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$	12.08	13	$ 157.04
8084	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$	2.92	13	$ 37.96
8085	CIS Project - Hotel Stay	Courtyards	4/25/2025	5/7/2025	$	11.62	12	$ 139.44
8086	CIS Project - Hotel Stay	Courtyards	4/25/2025	5/7/2025	$	139.92	12	$ 1,679.04
8087	CIS Project - Breakfast	Courtyards	4/22/2025	5/7/2025	$	6.77	15	$ 101.55
8088	CIS Project - Breakfast	Courtyards	4/22/2025	5/7/2025	$	7.83	15	$ 117.45
8089	CIS Project - travel	UBER *TRIP	4/21/2025	5/7/2025	$	29.01	16	$ 464.16
8090	CIS Project - travel	UBER *TRIP	4/21/2025	5/7/2025	$	5.00	16	$ 80.00
8091	CIS Project - travel	UBER *TRIP	4/22/2025	5/7/2025	$	5.00	15	$ 75.00
8092	CIS Project - travel	UBER *TRIP	4/24/2025	5/7/2025	$	33.49	13	$ 435.37
8093	CIS Project - travel	UBER *TRIP	4/24/2025	5/7/2025	$	20.19	13	$ 262.47
8094	CIS Project - travel	UBER *TRIP	4/23/2025	5/7/2025	$	17.94	14	$ 251.16
8095	CIS Project - travel	UBER *TRIP	4/22/2025	5/7/2025	$	19.28	15	$ 289.20
8096	Kellon Balum	Columbia County Conservation Distric	3/5/2025	3/21/2025	$	36.40	16	$ 582.40
8097	Kellon Balum	Click Safety	3/24/2025	3/27/2025	$	74.20	3	$ 222.60
8098	Kellon Balum	PA Turnpike	3/3/2025	3/27/2025	$	28.78	24	$ 690.72
8099	Kellon Balum	PENNSYLVANIA TURNPIKE COMMISSI	4/16/2025	4/21/2025	$	29.20	5	$ 146.00
8100	Kellon Balum	PA Turnpike	5/21/2025	6/3/2025	$	19.60	13	$ 254.80
8101	Travel-Toll	PA Turnpike	5/5/2025	6/27/2025	$	14.60	53	$ 773.80
8102	Safety Meeting year ending	TST*LOXLEYS	12/20/2024	1/9/2025	$	1,144.64	20	$ 22,892.80
8103	Kentucky Trip	HILTON GARDEN INN	1/7/2025	2/3/2025	$	120.16	27	$ 3,244.32
8104	meal	RED LOBSTER 0188	1/7/2025	2/3/2025	$	30.00	27	$ 810.00
8105	Jan. Safety Meeting	DUNKIN #346480 Q35	1/28/2025	2/3/2025	$	75.54	6	$ 453.24
8106	Safety training	TST* TWO COUSINS PIZZA -	3/3/2025	3/13/2025	$	285.59	10	$ 2,855.90
8107	Safety training	PY *PRIMO HOAGIES	3/4/2025	3/13/2025	$	252.26	9	$ 2,270.34
8108	Safety Meeting April	TST* TWO COUSINS PIZZA -	4/22/2025	5/9/2025	$	200.00	17	$ 3,400.00
8109	safety meeting	WEIS MARKETS 088	4/22/2025	5/9/2025	$	76.71	17	$ 1,304.07
8110	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8111	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8112	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8113	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8114	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8115	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8116	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8117	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8118	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8119	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8120	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8121	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8122	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8123	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8124	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8125	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8126	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8127	NC Quick Pass	NC QUICK PASS	1/10/2025	1/16/2025	$	79.52	6	$ 477.12
8128	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8129	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8130	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8131	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8132	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8133	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8134	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8135	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8136	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8137	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8138	NJ EZ Pass	NJ EZPASS	1/22/2025	2/6/2025	$	3.00	15	$ 45.00
8139	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8140	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8141	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8142	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8143	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8144	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8145	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43

8146	Cellular Accessories for Less	CELLULAR ACCESSORIES FOR	1/27/2025	1/31/2025	$	88.21	4	$ 352.84
8147	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8148	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8149	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8150	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8151	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8152	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8153	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8154	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8155	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8156	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8157	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8158	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8159	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8160	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8161	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8162	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8163	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8164	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8165	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8166	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8167	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8168	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8169	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8170	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8171	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8172	Amazon	AMAZON MKTPL*GE5SU8473	2/10/2025	2/19/2025	$	10.59	9	$ 95.31
8173	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8174	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8175	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8176	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8177	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8178	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8179	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8180	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8181	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8182	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8183	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8184	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8185	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8186	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8187	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8188	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8189	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8190	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8191	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8192	Amazon	AMAZON MKTPL*PU9D28VC3	3/7/2025	3/11/2025	$	10.04	4	$ 40.16
8193	Amazon	AMAZON MKTPL*3D37Y57B3	3/10/2025	3/14/2025	$	10.59	4	$ 42.36
8194	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8195	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8196	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8197	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8198	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8199	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8200	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8201	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8202	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8203	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8204	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8205	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8206	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8207	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8208	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8209	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8210	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8211	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8212	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8213	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8214	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8215	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8216	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8217	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8218	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8219	Amazon	AMAZON MKTPL*AT8WB7A53	3/11/2025	3/26/2025	$	28.55	15	$ 428.25
8220	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$	7.79	21	$ 163.59
8221	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$	7.79	21	$ 163.59
8222	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$	7.79	21	$ 163.59
8223	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$	7.79	21	$ 163.59
8224	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$	7.79	21	$ 163.59
8225	Giant	GIANT 6088	3/19/2025	3/27/2025	$	15.41	8	$ 123.26
8226	Giant	GIANT 6088	3/19/2025	3/27/2025	$	15.41	8	$ 123.26
8227	Giant	GIANT 6088	3/19/2025	3/27/2025	$	15.41	8	$ 123.26
8228	Giant	GIANT 6088	3/19/2025	3/27/2025	$	15.41	8	$ 123.26
8229	Giant	GIANT 6088	3/19/2025	3/27/2025	$	15.41	8	$ 123.26
8230	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	82.06	8	$ 656.47
8231	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	82.06	8	$ 656.47
8232	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	82.06	8	$ 656.47
8233	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	82.06	8	$ 656.47
8234	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	82.06	8	$ 656.47
8235	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	82.06	8	$ 656.47
8236	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	82.06	8	$ 656.47
8237	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	14.60	8	$ 116.82
8238	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	14.60	8	$ 116.82
8239	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	14.60	8	$ 116.82
8240	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	14.60	8	$ 116.82
8241	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	14.60	8	$ 116.82
8242	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	14.60	8	$ 116.82
8243	Sodexo	PPL CATER	3/19/2025	3/27/2025	$	14.60	8	$ 116.82
8244	Mileage		1/14/2025	3/27/2025	$	62.30	72	$ 4,485.60
8245	Mileage		1/14/2025	3/27/2025	$	62.30	72	$ 4,485.60
8246	Mileage		2/21/2025	3/27/2025	$	61.60	34	$ 2,094.40
8247	Mileage		2/21/2025	3/27/2025	$	61.60	34	$ 2,094.40
8248	Mileage		2/26/2025	3/27/2025	$	63.00	29	$ 1,827.00
8249	Mileage		2/26/2025	3/27/2025	$	63.00	29	$ 1,827.00
8250	Mileage		3/12/2025	3/27/2025	$	60.90	15	$ 913.50
8251	Mileage		3/12/2025	3/27/2025	$	60.90	15	$ 913.50
8252	Mileage		3/13/2025	3/27/2025	$	64.40	14	$ 901.60
8253	Mileage		3/13/2025	3/27/2025	$	64.40	14	$ 901.60
8254	Mileage		3/17/2025	3/27/2025	$	62.30	10	$ 623.00

8255	Mileage		3/17/2025	3/27/2025	$ 62.30	10	$	623.00
8256	Mileage		3/18/2025	3/27/2025	$ 63.00	9	$	567.00
8257	Mileage		3/18/2025	3/27/2025	$ 63.00	9	$	567.00
8258	NC Quick Pass	NC QUICK PASS	3/24/2025	3/31/2025	$ 56.38	7	$	394.66
8259	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$	35.39
8260	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$	35.39
8261	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$	35.39
8262	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$	35.39
8263	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$	35.39
8264	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$	30.88
8265	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$	30.88
8266	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$	30.88
8267	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$	30.88
8268	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$	30.88
8269	Shady Maple	SHADY MAPLE FARM MA	4/1/2025	4/7/2025	$ 60.54	6	$	363.22
8270	Shady Maple	SHADY MAPLE FARM MA	4/1/2025	4/7/2025	$ 60.54	6	$	363.22
8271	Shady Maple	SHADY MAPLE FARM MA	4/1/2025	4/7/2025	$ 60.54	6	$	363.22
8272	EZ Pass	PTC EZ PASS AUTO RE.	4/5/2025	4/10/2025	$ 500.00	5	$	2,500.00
8273	EZ Pass	PTC EZ PASS AUTO RE.	4/5/2025	4/10/2025	$ 500.00	5	$	2,500.00
8274	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8275	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8276	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8277	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8278	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8279	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8280	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8281	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$	445.37
8282	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$	714.29
8283	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$	714.29
8284	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$	714.29
8285	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$	714.29
8286	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$	714.29
8287	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$	714.29
8288	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$	714.29
8289	Amazon	AMAZON MKTPL*CA21O6IC3	4/15/2025	4/23/2025	$ 66.68	8	$	533.44
8290	Amazon	AMAZON RETA* RX5HE7TL3	4/15/2025	4/23/2025	$ 16.95	8	$	135.60
8291	China King	CHINA KING	4/11/2025	4/25/2025	$ 35.72	14	$	500.08
8292	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8293	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8294	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8295	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8296	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8297	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8298	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8299	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$	30.31
8300	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8301	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8302	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8303	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8304	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8305	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8306	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8307	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8308	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$	857.89
8309	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$	30.74
8310	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$	30.74
8311	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$	30.74
8312	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$	30.74
8313	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$	30.74
8314	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$	20.00
8315	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$	20.00
8316	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$	20.00
8317	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$	20.00
8318	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$	20.00
8319	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$	59.63
8320	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$	59.63
8321	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$	59.63
8322	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$	59.63
8323	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$	59.63
8324	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$	59.63
8325	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$	59.63
8326	Mileage		4/7/2025	6/2/2025	$ 63.00	56	$	3,528.00
8327	Mileage		4/7/2025	6/2/2025	$ 63.00	56	$	3,528.00
8328	Mileage		5/13/2025	6/2/2025	$ 63.00	20	$	1,260.00
8329	Mileage		5/13/2025	6/2/2025	$ 63.00	20	$	1,260.00
8330	Mileage		5/28/2025	6/2/2025	$ 31.50	5	$	157.50
8331	Mileage		5/28/2025	6/2/2025	$ 31.50	5	$	157.50
8332	Mileage		5/31/2025	6/2/2025	$ 62.30	2	$	124.60
8333	Mileage		6/1/2025	6/2/2025	$ 62.30	1	$	62.30
8334	Expedia	EXPEDIA 73124300397085	5/31/2025	6/5/2025	$ 139.00	5	$	695.00
8335	Expedia	EXPEDIA 73124300397085	5/31/2025	6/5/2025	$ 13.90	5	$	69.50
8336	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8337	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8338	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8339	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8340	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8341	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8342	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8343	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8344	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8345	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8346	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8347	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8348	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8349	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8350	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8351	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8352	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8353	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8354	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8355	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8356	DriveEzMD	DRIVEEZMD MPC	6/2/2025	6/9/2025	$ 29.51	7	$	206.57
8357	Express Lanes	CAPITAL BELTWAY EXPRES	6/12/2025	6/16/2025	$ 35.30	4	$	141.20
8358	NJ EZ Pass	NJ EZPASS	6/11/2025	6/16/2025	$ 107.00	5	$	535.00
8359	Amazon	AMAZON MKTPL*NO5ED5WA2	6/21/2025	6/26/2025	$ 75.09	5	$	375.45
8360	Cell phone order for M&E Helper	CELLULAR ACCESSORIES FOR	2/26/2025	3/12/2025	$ 70.82	14	$	991.48
8361	cell phone accessory order	AMAZON MKTPL*N66GC2311	6/2/2025	6/11/2025	$ 95.58	9	$	860.22
8362	cell phone holder order	AMAZON MKTPL*NO8CD8O62	6/15/2025	6/27/2025	$ 402.40	12	$	4,828.80
8363	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$ 51.15	18	$	920.61

8364	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$	51.15	18	$ 920.61
8365	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$	51.15	18	$ 920.61
8366	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$	51.15	18	$ 920.61
8367	Wind Event 3/5-3/7	DUNKIN #341980 Q35	3/6/2025	3/12/2025	$	22.25	6	$ 133.50
8368	Wind Event 3/5-3/7	DUNKIN #341980 Q35	3/5/2025	3/12/2025	$	22.25	7	$ 155.75
8369	Dec 11th - 12th storm		12/11/2024	1/3/2025	$	47.57	23	$ 1,094.11
8370	LYCO-WILS walkdown		1/10/2025	2/12/2025	$	212.80	33	$ 7,022.40
8371	HZL SVC - Storm Drill		1/29/2025	2/12/2025	$	46.20	14	$ 646.80
8372	SAKR-SMAN 60% walkdwown		2/5/2025	2/24/2025	$	105.70	19	$ 2,008.30
8373	HZL SVC - Storm Drill		3/24/2025	4/23/2025	$	38.50	30	$ 1,155.00
8374	HZL SVC - Storm Drill		2/26/2025	4/23/2025	$	38.50	56	$ 2,156.00
8375	HZL SVC - Storm		3/7/2025	4/23/2025	$	38.50	47	$ 1,809.50
8376	SUNB-LOHA Phase 1 Pre-Con		4/9/2025	4/23/2025	$	142.80	14	$ 1,999.20
8377	CUMB-WCAR Site visit		4/16/2025	4/23/2025	$	142.80	7	$ 999.60
8378	Feb 2025 Wind Storm - Susq 0216	Holiday Inn	2/16/2025	3/5/2025	$	5,934.00	17	$ 100,878.00
8379	Feb 2025 Wind Storm - Susq 0216	Holiday Inn	2/16/2025	3/5/2025	$	534.06	17	$ 9,079.02
8380	Feb 2025 Wind Storm - Susq 0217	Holiday Inn	2/17/2025	3/5/2025	$	5,934.00	16	$ 94,944.00
8381	Feb 2025 Wind Storm - Susq 0217	Holiday Inn	2/17/2025	3/5/2025	$	534.06	16	$ 8,544.96
8382	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$	129.00	15	$ 1,935.00
8383	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$	12.90	15	$ 193.50
8384	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	129.00	16	$ 2,064.00
8385	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	12.90	16	$ 206.40
8386	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	129.00	16	$ 2,064.00
8387	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	12.90	16	$ 206.40
8388	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	129.00	16	$ 2,064.00
8389	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	12.90	16	$ 206.40
8390	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$	114.00	15	$ 1,710.00
8391	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$	11.40	15	$ 171.00
8392	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$	114.00	15	$ 1,710.00
8393	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$	11.40	15	$ 171.00
8394	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8395	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8396	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8397	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8398	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8399	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8400	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8401	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8402	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8403	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8404	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8405	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8406	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8407	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8408	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8409	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8410	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	114.00	16	$ 1,824.00
8411	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$	11.40	16	$ 182.40
8412	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$	267.00	7	$ 1,869.00
8413	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$	29.37	7	$ 205.59
8414	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$	1,068.00	7	$ 7,476.00
8415	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$	117.48	7	$ 822.36
8416	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$	178.00	7	$ 1,246.00
8417	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$	19.58	7	$ 137.06
8418	Mar 2025 Windstorm - Susquehanna	PINE BARN INN	3/17/2025	3/24/2025	$	4,521.00	7	$ 31,647.00
8419	Mar 2025 Windstorm - Susquehanna	PINE BARN INN	3/17/2025	3/24/2025	$	497.31	7	$ 3,481.17
8420	Apr 2025 Wind Storm - Lehigh	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$	2,225.30	9	$ 20,027.70
8421	Turnpike Tolls	PTC EZPASS CSC WEB IVR	1/2/2025	1/7/2025	$	7.10	5	$ 35.50
8422	Staff Lunch	309 PIZZA LLC	12/31/2024	1/10/2025	$	8.24	10	$ 82.40
8423	Staff Lunch	309 PIZZA LLC	12/31/2024	1/10/2025	$	106.50	10	$ 1,065.00
8424	Turnpike Tolls	PTC EZPASS CSC WEB IVR	1/15/2025	1/24/2025	$	7.10	9	$ 63.90
8425	HAZWOPER Refresher	CLICKSAFETY	1/28/2025	2/7/2025	$	55.65	10	$ 556.50
8426	Personal Mileage		2/3/2025	2/7/2025	$	109.20	4	$ 436.80
8427	Travel Mileage		2/24/2025	3/4/2025	$	121.10	8	$ 968.80
8428	Parking	ARENA DECK	2/28/2025	3/3/2025	$	98.00	3	$ 294.00
8429	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	16.00	22	$ 352.00
8430	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	0.96	22	$ 21.12
8431	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	160.00	22	$ 3,520.00
8432	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	9.60	22	$ 211.20
8433	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	6.40	22	$ 140.80
8434	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	16.00	22	$ 352.00
8435	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	0.96	22	$ 21.12
8436	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	160.00	22	$ 3,520.00
8437	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	9.60	22	$ 211.20
8438	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	6.40	22	$ 140.80
8439	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	16.00	22	$ 352.00
8440	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	0.96	22	$ 21.12
8441	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	160.00	22	$ 3,520.00
8442	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	9.60	22	$ 211.20
8443	Hotel Stay	RENAISSANCE ALLENTOWN	2/26/2025	3/21/2025	$	6.40	23	$ 147.20
8444	Projects Team Meeting		4/10/2025	4/14/2025	$	118.30	4	$ 473.20
8445	Staff Lunch	BIAGGIO PIZZERIA ONLINE	4/9/2025	4/21/2025	$	66.82	12	$ 801.84
8446	Staff Lunch	BIAGGIO PIZZERIA ONLINE	4/9/2025	4/21/2025	$	66.82	12	$ 801.84
8447	Dinner	ABEZA - FB - HYATT PLACE	4/9/2025	4/21/2025	$	71.76	12	$ 861.12
8448	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	84.50	12	$ 1,014.00
8449	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	84.50	12	$ 1,014.00
8450	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	8.45	12	$ 101.40
8451	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	8.45	12	$ 101.40
8452	Hotel	AGENT FEE 8900903536744	3/27/2025	4/21/2025	$	10.00	25	$ 250.00
8453	Storm Meals	Kalahari	2/18/2025	2/20/2025	$	20.00	2	$ 40.00
8454	Sheetz	Sheetz	2/17/2025	2/20/2025	$	23.95	3	$ 71.85
8455	Meeting with Fran Sullivan		1/15/2025	1/28/2025	$	110.60	13	$ 1,437.80
8456	Meeting with Fran Sullivan	Pa Turnpike	1/15/2025	1/28/2025	$	25.76	13	$ 334.88
8457	BackShift		1/23/2025	1/30/2025	$	114.10	7	$ 798.70
8458	BackShift	Pa Turnpike	1/23/2025	1/30/2025	$	25.76	7	$ 180.32
8459	BackShift		1/27/2025	1/28/2025	$	76.30	1	$ 76.30
8460	BackShift	Pa Turnpike	1/27/2025	1/28/2025	$	6.88	1	$ 6.88
8461	Customer service meeting	PA Turnpike	3/26/2025	4/4/2025	$	25.76	9	$ 231.84
8462	Customer service meeting		3/26/2025	4/4/2025	$	110.60	9	$ 995.40
8463	Complaint Meeting	PA Turnpike	4/8/2025	4/8/2025	$	25.76	0	$ -
8464	Complaint Meeting		4/8/2025	4/8/2025	$	110.60	0	$ -
8465	troublemen meeting		3/12/2025	4/10/2025	$	72.80	29	$ 2,111.20
8466	Customer service meeting		5/20/2025	5/27/2025	$	110.60	7	$ 774.20
8467	Customer service meeting	PA Turnpike	5/20/2025	5/27/2025	$	25.76	7	$ 180.32
8468	Tolls - Walbert	Penn Dot	1/29/2025	2/7/2025	$	19.16	9	$ 172.44
8469	Tolls for Training - Walbert	Penn Dot	2/14/2025	2/19/2025	$	19.16	5	$ 95.80
8470	Bender OSHA traning	360TRAINING.COM	1/7/2025	1/14/2025	$	215.00	7	$ 1,505.00
8471	Hazleton SFC Travel		4/22/2025	5/11/2025	$	67.20	19	$ 1,276.80
8472	February Expenses		2/16/2025	3/17/2025	$	50.40	29	$ 1,461.60

8473	February Expenses		2/17/2025	3/17/2025	$ 50.40	28	$	1,411.20
8474	February Expenses	Delaware Valley Power Quality Group	2/18/2025	3/17/2025	$ 80.00	27	$	2,160.00
8475	February Expenses		2/26/2025	3/17/2025	$ 69.30	19	$	1,316.70
8476	February Expenses		2/27/2025	3/17/2025	$ 32.20	18	$	579.60
8477	April Expense Report		4/3/2025	5/23/2025	$ 44.80	50	$	2,240.00
8478	Smith Driving System Training	Chick Fil A	2/24/2025	3/7/2025	$ 16.73	11	$	184.03
8479	Smith Driving System Training	Mission BBQ	2/25/2025	3/7/2025	$ 23.26	10	$	232.60
8480	Smith Driving System Training	Gourmet Buffet & Grill	2/27/2025	3/7/2025	$ 17.00	8	$	136.00
8481	Smith Driving System Training	Wally's Deli	2/26/2025	3/7/2025	$ 17.44	9	$	156.96
8482	Smith Driving System Training	Wendy's-Schnecksville	2/28/2025	3/7/2025	$ 13.55	7	$	94.85
8483	PPL Electric Utilities	MISSION BBQ LANCASTER	12/18/2024	2/3/2025	$ 21.88	47	$	1,028.36
8484	PPL Electric Utilities	MISSION BBQ LANCASTER	12/18/2024	2/3/2025	$ 182.71	47	$	8,587.37
8485	PPL Electric Utilities	GUSS KEYSTONE FAMILY REST	1/21/2025	2/3/2025	$ 93.04	13	$	1,209.52
8486	PPL Electric Utilities	POPEYES 14718	1/17/2025	3/24/2025	$ 58.19	66	$	3,840.54
8487	PPL Electric Utilities	TST* TWO COUSINS PIZZA- W	2/18/2025	3/31/2025	$ 36.98	41	$	1,516.18
8488	PPL Electric Utilities	JDS PAZZO PIZZA	2/19/2025	5/20/2025	$ 145.58	90	$	13,102.20
8489	PPL Electric Utilities	ACHENBACHS PASTRIES	3/10/2025	3/31/2025	$ 62.05	21	$	1,303.05
8490	PPL Electric Utilities	REDNERS MKTS #88	5/2/2025	5/17/2025	$ 51.03	15	$	765.45
8491	5.17.25 Report	DUNKIN #351517 Q35	5/13/2025	5/17/2025	$ 48.70	4	$	194.80
8492	Storm Training		2/26/2025	2/27/2025	$ 15.40	1	$	15.40
8493	Storm Work		2/16/2025	3/11/2025	$ 15.40	23	$	354.20
8494	Storm Work		2/17/2025	3/11/2025	$ 15.40	22	$	338.80
8495	Lehigh Crew lunch	WEGMANS #97	12/23/2024	2/11/2025	$ 282.28	50	$	14,114.00
8496	Company car EZ pass	PTC EZ PASS CSC	1/21/2025	2/11/2025	$ 38.35	21	$	805.35
8497	Meeting refreshments	NAZARETH PIZZA	1/31/2025	4/15/2025	$ 28.34	74	$	2,097.16
8498	Company carwash	PTC EZ PASS CSC	3/4/2025	4/11/2025	$ 15.50	38	$	589.00
8499	Reward for Fran Sullivan	WAITZ CORPORATION	3/27/2025	4/11/2025	$ 26.31	15	$	394.65
8500	parking supervisor meeting	ARENA DECK	3/28/2025	4/11/2025	$ 12.00	14	$	168.00
8501	Safety Meeting Lunch	GIANT 6321	2/9/2025	5/5/2025	$ 150.49	85	$	12,791.65
8502	Company car EZ pass	PTC EZ PASS AUTO RE.	4/14/2025	5/6/2025	$ 35.00	22	$	770.00
8503	Walbert Plumbing breakdown	NAZARETH PIZZA	5/2/2025	6/6/2025	$ 80.16	35	$	2,805.60
8504	EZ-pass auto renew	PTC EZ PASS AUTO RE.	5/15/2025	6/6/2025	$ 35.00	22	$	770.00
8505	Mileage to/from LEH SC		2/11/2025	2/14/2025	$ 100.10	3	$	300.30
8506	Mileage to/from LEH SC	PA Turnpike	2/11/2025	2/14/2025	$ 38.32	3	$	114.96
8507	Mileage to/from Walbert		3/5/2025	3/18/2025	$ 101.50	13	$	1,319.50
8508	Mileage to/from Walbert	PA Turnpike	3/5/2025	3/18/2025	$ 38.32	13	$	498.16
8509	Travel to/from Walbert		3/27/2025	4/4/2025	$ 101.50	8	$	812.00
8510	Travel to/from Walbert	PA Turnpike	3/26/2025	4/4/2025	$ 38.32	9	$	344.88
8511	Travel to/from Leadership Mtg	PA Turnpike	4/2/2025	4/4/2025	$ 38.32	2	$	76.64
8512	Travel to/from Leadership Mtg		4/2/2025	4/4/2025	$ 103.60	2	$	207.20
8513	Travel to from LEHCCC		5/12/2025	5/16/2025	$ 50.40	4	$	201.60
8514	Travel to from LEHCCC	PA Turnpike	5/12/2025	5/16/2025	$ 19.16	4	$	76.64
8515	Travel to from LEHCCC		5/16/2025	5/16/2025	$ 49.70	0	$	-
8516	Travel to from LEHCCC	PA Turnpike	5/16/2025	5/16/2025	$ 19.16	0	$	-
8517	LEH RTO Expenses	TST* ANTHONY'S COAL FIRED	5/14/2025	5/27/2025	$ 37.78	13	$	491.14
8518	LEH RTO Expenses	BIAGGIO PIZZERIA FAMILY R	5/14/2025	5/27/2025	$ 36.02	13	$	468.26
8519	LEH RTO Expenses	JERSEY MIKES 8040	5/14/2025	5/27/2025	$ 18.66	13	$	242.58
8520	LEH RTO Expenses	Holiday Inn	5/12/2025	5/27/2025	$ 124.62	15	$	1,869.30
8521	LEH RTO Expenses	Holiday Inn	5/12/2025	5/27/2025	$ 12.46	15	$	186.90
8522	LEH RTO Expenses	Holiday Inn	5/13/2025	5/27/2025	$ 133.92	14	$	1,874.88
8523	LEH RTO Expenses	Holiday Inn	5/13/2025	5/27/2025	$ 13.40	14	$	187.60
8524	LEH RTO Expenses	OUTBACK 3911	5/15/2025	5/27/2025	$ 53.39	12	$	640.68
8525	LEH RTO Expenses	Holiday Inn	5/14/2025	5/27/2025	$ 133.92	13	$	1,740.96
8526	LEH RTO Expenses	Holiday Inn	5/14/2025	5/27/2025	$ 13.40	13	$	174.20
8527	LEH RTO Expenses	Holiday Inn	5/15/2025	5/27/2025	$ 133.92	12	$	1,607.04
8528	LEH RTO Expenses	Holiday Inn	5/15/2025	5/27/2025	$ 13.40	12	$	160.80
8529	Travel to/from Walbert		6/6/2025	6/11/2025	$ 101.50	5	$	507.50
8530	Travel to/from Walbert	PA Turnpike	6/6/2025	6/11/2025	$ 38.32	5	$	191.60
8531	Travel to/from Walbert		6/17/2025	6/20/2025	$ 101.50	3	$	304.50
8532	Travel to/from Walbert	PA Turnpike	6/17/2025	6/20/2025	$ 38.32	3	$	114.96
8533	2025 Q1 EE Workshop	Delta Airlines	2/10/2025	2/18/2025	$ 1,114.97	8	$	8,919.76
8534	2025 Q1 EE Workshop	Delta Airlines	2/10/2025	2/18/2025	$ 35.00	8	$	280.00
8535	2025 Q1 EE Workshop	Hertz	2/10/2025	2/18/2025	$ 211.26	8	$	1,690.08
8536	2025 Q1 EE Workshop	Hyatt	2/10/2025	2/18/2025	$ 159.00	8	$	1,272.00
8537	2025 Q1 EE Workshop	Hyatt	2/10/2025	2/18/2025	$ 15.90	8	$	127.20
8538	2025 Q1 EE Workshop	Hyatt	2/11/2025	2/18/2025	$ 159.00	7	$	1,113.00
8539	2025 Q1 EE Workshop	Hyatt	2/11/2025	2/18/2025	$ 15.90	7	$	111.30
8540	2025 Q1 EE Workshop	Hyatt	2/12/2025	2/18/2025	$ 159.00	6	$	954.00
8541	2025 Q1 EE Workshop	Hyatt	2/12/2025	2/18/2025	$ 15.90	6	$	95.40
8542	2025 Q1 EE Workshop	White Orchids	2/11/2025	2/18/2025	$ 27.26	7	$	190.82
8543	2025 Q1 EE Workshop	Texas Roadhouse	2/12/2025	2/18/2025	$ 34.61	6	$	207.66
8544	2025 Q1 EE Workshop	Delta Airlines	2/13/2025	2/18/2025	$ 35.00	5	$	175.00
8545	Q1 2025 CS Meeting	Delta Airlines	3/24/2025	4/3/2025	$ 519.96	10	$	5,199.60
8546	Q1 2025 CS Meeting	Delta Airlines	3/24/2025	4/3/2025	$ 35.00	10	$	350.00
8547	Q1 2025 CS Meeting	Hertz	3/24/2025	4/3/2025	$ 346.48	10	$	3,464.80
8548	Q1 2025 CS Meeting	Hyatt	3/24/2025	4/3/2025	$ 209.00	10	$	2,090.00
8549	Q1 2025 CS Meeting	Hyatt	3/24/2025	4/3/2025	$ 20.90	10	$	209.00
8550	Q1 2025 CS Meeting	Hyatt	3/25/2025	4/3/2025	$ 209.00	9	$	1,881.00
8551	Q1 2025 CS Meeting	Hyatt	3/25/2025	4/3/2025	$ 20.90	9	$	188.10
8552	Q1 2025 CS Meeting	Hyatt	3/26/2025	4/3/2025	$ 209.00	8	$	1,672.00
8553	Q1 2025 CS Meeting	Hyatt	3/26/2025	4/3/2025	$ 20.90	8	$	167.20
8554	Q1 2025 CS Meeting	Delta Airlines	3/27/2025	4/3/2025	$ 35.00	7	$	245.00
8555	Q1 2025 CS Meeting	Hertz	2/10/2025	4/3/2025	$ 21.57	52	$	1,121.64
8556	Q1 2025 CS Meeting	Bonefish Grill	3/25/2025	4/3/2025	$ 34.41	9	$	309.69
8557	Q1 2025 CS Meeting	Outback Steakhouse	3/26/2025	4/3/2025	$ 35.55	8	$	284.40
8558	2025 Q1 EU Leadership Meeting	Delta Airlines	3/31/2025	4/14/2025	$ 427.97	14	$	5,991.58
8559	2025 Q1 EU Leadership Meeting	Delta Airlines	3/31/2025	4/14/2025	$ 35.00	14	$	490.00
8560	2025 Q1 EU Leadership Meeting	Hertz	3/31/2025	4/14/2025	$ 209.58	14	$	2,934.12
8561	2025 Q1 EU Leadership Meeting	Hyatt	3/31/2025	4/14/2025	$ 164.00	14	$	2,296.00
8562	2025 Q1 EU Leadership Meeting	Hyatt	3/31/2025	4/14/2025	$ 16.40	14	$	229.60
8563	2025 Q1 EU Leadership Meeting	Hyatt	4/1/2025	4/14/2025	$ 169.00	13	$	2,197.00
8564	2025 Q1 EU Leadership Meeting	Hyatt	4/1/2025	4/14/2025	$ 16.90	13	$	219.70
8565	2025 Q1 EU Leadership Meeting	Hyatt	4/2/2025	4/14/2025	$ 181.00	12	$	2,172.00
8566	2025 Q1 EU Leadership Meeting	Hyatt	4/2/2025	4/14/2025	$ 18.10	12	$	217.20
8567	2025 Q1 EU Leadership Meeting	Delta Airlines	4/3/2025	4/14/2025	$ 35.00	11	$	385.00
8568	2025 Q1 EU Leadership Meeting	Outback Steakhouse	4/1/2025	4/14/2025	$ 27.02	13	$	351.26
8569	Q1 EU Leadership meeting	Hertz	4/1/2025	4/25/2025	$ 43.14	24	$	1,035.36
8570	Final Report - Bowser	PTC EZ PASS AUTO RE.	10/28/2024	1/28/2025	$ 175.00	92	$	16,100.00
8571	SEE Spring Conference April 2025	Andaz Savannah	3/31/2025	4/9/2025	$ 191.20	9	$	1,720.80
8572	SEE Spring Conference April 2025	Andaz Savannah	3/31/2025	4/9/2025	$ 72.63	9	$	653.67
8573	SEE Spring Conference April 2025	Andaz Savannah	4/1/2025	4/9/2025	$ 231.20	8	$	1,849.60
8574	SEE Spring Conference April 2025	Andaz Savannah	4/1/2025	4/9/2025	$ 78.63	8	$	629.04
8575	SEE Spring Conference April 2025	Andaz Savannah	4/2/2025	4/9/2025	$ 231.20	7	$	1,618.40
8576	SEE Spring Conference April 2025	Andaz Savannah	4/2/2025	4/9/2025	$ 78.63	7	$	550.41
8577	SEE Spring Conference April 2025	Southeastern Electric Exchange	2/9/2025	4/9/2025	$ 350.00	59	$	20,650.00
8578	SEE Spring Conference April 2025	Good 2 Go II	3/31/2025	4/9/2025	$ 12.23	9	$	110.07
8579	SEE Spring Conference April 2025	American Airlines	2/19/2025	4/9/2025	$ 411.97	49	$	20,186.53
8580	SEE Spring Conference April 2025	Concur ADTRAV Travel Management	2/19/2025	4/9/2025	$ 3.00	49	$	147.00
8581	All Hands Safety Meeting		1/8/2025	2/12/2025	$ 79.80	35	$	2,793.00

8582	All Hands Safety Meeting	PA Turnpike	1/8/2025	2/12/2025	$ 17.50	35	$ 612.50
8583	Storm Drill Yellow Team		1/29/2025	2/12/2025	$ 46.90	14	$ 656.60
8584	Storm Drill Travel		2/26/2025	3/17/2025	$ 46.90	19	$ 891.10
8585	Storm Travel		3/7/2025	3/17/2025	$ 46.90	10	$ 469.00
8586	APRIL STORM DRILL TRAVEL		4/28/2025	5/9/2025	$ 46.90	11	$ 515.90
8587	A Breault - Storm Drill		1/7/2025	1/30/2025	$ 43.40	23	$ 998.20
8588	A Breault - Storm Drill		1/7/2025	1/30/2025	$ 43.40	23	$ 998.20
8589	A Breault - Storm Drill		1/28/2025	1/30/2025	$ 43.40	2	$ 86.80
8590	A Breault - Storm Drill		1/28/2025	1/30/2025	$ 43.40	2	$ 86.80
8591	A Breault - Mileage Walbert		1/8/2025	1/30/2025	$ 45.50	22	$ 1,001.00
8592	A Breault - Mileage Walbert		1/8/2025	1/30/2025	$ 45.50	22	$ 1,001.00
8593	Luncheon Meeting	GRATEFUL GOAT BREWING & P	1/23/2025	1/31/2025	$ 325.38	8	$ 2,603.04
8594	2/16/2025 mileage Andy Breault		2/16/2025	3/3/2025	$ 89.60	15	$ 1,344.00
8595	Mileage 2/24/2025 Andy Breault		2/24/2025	3/3/2025	$ 89.60	7	$ 627.20
8596	Mileage		2/19/2025	3/3/2025	$ 11.20	12	$ 134.40
8597	Mileage 2/20/2025 Andy Breault		2/20/2025	3/3/2025	$ 13.30	11	$ 146.30
8598	3/17/25 Andy Breault mileage		3/17/2025	3/20/2025	$ 89.60	3	$ 268.80
8599	Mileage 3/26/2025 Andy Breault		3/26/2025	4/7/2025	$ 89.60	12	$ 1,075.20
8600	Mileage 4/15/2025 Andy Breault		4/15/2025	4/23/2025	$ 89.60	8	$ 716.80
8601	iQor QBR May 2025	PPL CATER	5/30/2025	6/19/2025	$ 70.01	20	$ 1,400.20
8602	Jan 25 Safety Meeting	CRACKER BARREL	1/13/2025	1/17/2025	$ 105.92	4	$ 423.68
8603	Kentucky MA 10073512-005	CHICK-FIL-A #03825	1/7/2025	1/17/2025	$ 14.94	10	$ 149.40
8604	Kentucky MA 10073512-005	WM SUPERCENTER #1510	1/5/2025	1/17/2025	$ 27.75	12	$ 333.00
8605	Kentucky MA 10073512-005	BLUE HORSE CAFE	1/5/2025	1/17/2025	$ 101.80	12	$ 1,221.60
8606	Kentucky MA 10073512-005	SUBWAY 37400	1/7/2025	1/17/2025	$ 10.91	10	$ 109.10
8607	Kentucky MA 10073512-005	SUNOCO 0645590100	1/4/2025	1/17/2025	$ 13.97	13	$ 181.61
8608	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/17/2025	$ 117.80	11	$ 1,295.80
8609	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/17/2025	$ 12.06	11	$ 132.66
8610	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	1/17/2025	$ 102.46	10	$ 1,024.60
8611	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	1/17/2025	$ 10.48	10	$ 104.80
8612	Storm 13066813	LUNAS HAZELTON PIZZERI	3/16/2025	4/4/2025	$ 17.25	19	$ 327.75
8613	Storm 13066813	LUNAS HAZELTON PIZZERI	3/17/2025	4/4/2025	$ 17.25	18	$ 310.50
8614	February Safety Meeting 2025	LA DOLCE CASA - DIMAGGIO	2/11/2025	4/4/2025	$ 143.46	52	$ 7,459.92
8615	Storm 13066809	DOM AND ALIS	2/16/2025	4/10/2025	$ 29.33	53	$ 1,554.49
8616	Storm 13066809	CKE*LAURYS STATION AMERIC	2/17/2025	4/10/2025	$ 16.76	52	$ 871.52
8617	Storm 13066809	CHIPOTLE 2311	2/17/2025	4/10/2025	$ 13.78	52	$ 716.56
8618	Supervisor Meeting March 2025	IHOP 5639	3/26/2025	4/4/2025	$ 145.69	9	$ 1,311.21
8619	March 2025 Safety Meeting	TST*CUSATS CAFE	3/12/2025	4/4/2025	$ 149.05	23	$ 3,428.15
8620	Safety Meeting	VITO'S COAL FIRED PIZZA	4/11/2025	6/11/2025	$ 171.97	61	$ 10,490.17
8621	January Expenses	HOTEL ROCK LITITZ	1/10/2025	2/6/2025	$ 209.00	27	$ 5,643.00
8622	January Expenses	HOTEL ROCK LITITZ	1/10/2025	2/6/2025	$ 22.99	27	$ 620.73
8623	Feb Storm	TEXAS ROADHOUSE #2584	2/18/2025	2/28/2025	$ 13.24	10	$ 132.40
8624	Feb Storm	PANERA BREAD #606083 K	2/17/2025	2/28/2025	$ 21.74	11	$ 239.14
8625	Feb Storm	Hampton Inns	2/16/2025	2/28/2025	$ 169.00	12	$ 2,028.00
8626	Feb Storm	Hampton Inns	2/16/2025	2/28/2025	$ 18.59	12	$ 223.08
8627	Feb Storm	Hampton Inns	2/17/2025	2/28/2025	$ 169.00	11	$ 1,859.00
8628	Feb Storm	Hampton Inns	2/17/2025	2/28/2025	$ 18.59	11	$ 204.49
8629	March Storm	DUNKIN #303692	3/17/2025	4/4/2025	$ 34.24	18	$ 616.32
8630	March Expenses	UTILITY BUSINESS MEDIA	2/28/2025	4/4/2025	$ 1,399.00	35	$ 48,965.00
8631	March Expenses	JERSEY MIKES 8041	3/13/2025	4/4/2025	$ 20.51	22	$ 451.22
8632	March Expenses	MISSION BBQ LANCASTER-STO	3/26/2025	4/4/2025	$ 15.52	9	$ 139.68
8633	April Expenses	ZETINAS	4/7/2025	5/5/2025	$ 22.48	28	$ 629.44
8634	North Safety Forum Support	MT AIRY HOTEL	4/15/2025	5/6/2025	$ 166.98	21	$ 3,506.58
8635	North Safety Forum Support	MT AIRY HOTEL	4/22/2025	5/6/2025	$ 119.20	14	$ 1,668.80
8636	North Safety Forum Support	MT AIRY HOTEL	4/22/2025	5/6/2025	$ 47.78	14	$ 668.92
8637	North Safety Forum Support	MT AIRY HOTEL	4/23/2025	5/6/2025	$ 149.00	13	$ 1,937.00
8638	North Safety Forum Support	MT AIRY HOTEL	4/23/2025	5/6/2025	$ 50.46	13	$ 655.98
8639	iP Conference expenses	DOG & DUCK - BELLE HALL	5/1/2025	5/6/2025	$ 26.70	5	$ 133.50
8640	iP Conference expenses	PMC - PAID PARKING	4/30/2025	5/6/2025	$ 21.50	6	$ 129.00
8641	Conference	Embassy Suites	4/28/2025	5/28/2025	$ 200.00	30	$ 6,000.00
8642	Conference	Embassy Suites	4/28/2025	5/28/2025	$ 30.18	30	$ 905.40
8643	Conference	Embassy Suites	4/29/2025	5/28/2025	$ 200.00	29	$ 5,800.00
8644	Conference	Embassy Suites	4/29/2025	5/28/2025	$ 30.18	29	$ 875.22
8645	Conference	Embassy Suites	4/30/2025	5/28/2025	$ 200.00	28	$ 5,600.00
8646	Conference	Embassy Suites	4/30/2025	5/28/2025	$ 30.18	28	$ 845.04
8647	Conference	Embassy Suites	5/1/2025	5/28/2025	$ 200.00	27	$ 5,400.00
8648	Conference	Embassy Suites	5/1/2025	5/28/2025	$ 30.18	27	$ 814.86
8649	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8650	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8651	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8652	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8653	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8654	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8655	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8656	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8657	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8658	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8659	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8660	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8661	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8662	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8663	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8664	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8665	Rev Ops Meeting		1/15/2025	3/4/2025	$ 95.90	48	$ 4,603.20
8666	Rev Ops Meeting	PA Turnpike	1/15/2025	3/4/2025	$ 20.74	48	$ 995.52
8667	Employee Engagement Workshop	PA Turnpike	2/12/2025	3/4/2025	$ 18.74	20	$ 374.80
8668	Employee Engagement Workshop		2/12/2025	3/4/2025	$ 96.60	20	$ 1,932.00
8669	RIE No Bill Workshop	Enterprise	3/7/2025	3/19/2025	$ 316.57	12	$ 3,798.84
8670	RIE No Bill Workshop	LAURAS BAR AND GRILL	3/6/2025	3/19/2025	$ 170.00	13	$ 2,210.00
8671	RIE No Bill Workshop	TWIN RIVER	3/5/2025	3/19/2025	$ 135.00	14	$ 1,890.00
8672	RIE No Bill Workshop	TRATTORIA ROMANA EXPRE	3/3/2025	3/19/2025	$ 155.00	16	$ 2,480.00
8673	RIE No Bill Workshop	Residence Inns	3/5/2025	3/19/2025	$ 189.00	14	$ 2,646.00
8674	RIE No Bill Workshop	Residence Inns	3/5/2025	3/19/2025	$ 24.57	14	$ 343.98
8675	RIE No Bill Workshop	Residence Inns	3/6/2025	3/19/2025	$ 169.00	13	$ 2,197.00
8676	RIE No Bill Workshop	Residence Inns	3/6/2025	3/19/2025	$ 21.97	13	$ 285.61
8677	RIE No Bill Workshop	Residence Inns	3/2/2025	3/19/2025	$ 169.00	17	$ 2,873.00
8678	RIE No Bill Workshop	Residence Inns	3/2/2025	3/19/2025	$ 21.97	17	$ 373.49
8679	RIE No Bill Workshop	Residence Inns	3/3/2025	3/19/2025	$ 189.00	16	$ 3,024.00
8680	RIE No Bill Workshop	Residence Inns	3/3/2025	3/19/2025	$ 24.57	16	$ 393.12
8681	RIE No Bill Workshop	Residence Inns	3/4/2025	3/19/2025	$ 189.00	15	$ 2,835.00
8682	RIE No Bill Workshop	Residence Inns	3/4/2025	3/19/2025	$ 24.57	15	$ 368.55
8683	RIE No Bill Workshop	American Airlines	2/26/2025	3/19/2025	$ 684.35	21	$ 14,371.35
8684	RIE NO BILL WORKSHOP	ERACTOLL 571024657	3/14/2025	3/24/2025	$ 14.00	10	$ 140.00
8685	Employee Engagement Meeting	PA Turnpike	3/25/2025	4/10/2025	$ 19.16	16	$ 306.56
8686	Employee Engagement Meeting		3/25/2025	4/10/2025	$ 96.60	16	$ 1,545.60
8687	EU Leadership Meeting		4/2/2025	4/15/2025	$ 98.70	13	$ 1,283.10
8688	EU Leadership Meeting	PA Turnpike	4/2/2025	4/15/2025	$ 17.37	13	$ 225.81
8689	EU Leadership meeting	Pennsylvania Turnpike Commission	4/2/2025	4/16/2025	$ 14.63	14	$ 204.82
8690	RIE NO BILL WORKSHOP	Residence Inns	4/14/2025	5/8/2025	$ 209.00	24	$ 5,016.00

8691	RIE NO BILL WORKSHOP	Residence Inns	4/14/2025	5/8/2025	$	27.17	24	$ 652.08
8692	RIE NO BILL WORKSHOP	Residence Inns	4/15/2025	5/8/2025	$	209.00	23	$ 4,807.00
8693	RIE NO BILL WORKSHOP	Residence Inns	4/15/2025	5/8/2025	$	27.17	23	$ 624.91
8694	RIE NO BILL WORKSHOP	Residence Inns	4/16/2025	5/8/2025	$	209.00	22	$ 4,598.00
8695	RIE NO BILL WORKSHOP	Residence Inns	4/16/2025	5/8/2025	$	27.17	22	$ 597.74
8696	RIE NO BILL WORKSHOP		4/14/2025	5/8/2025	$	447.30	24	$ 10,735.20
8697	RIE NO BILL WORKSHOP	PA Turnpike	4/14/2025	5/8/2025	$	17.37	24	$ 416.88
8698	Lehigh 5/21/25	Pennsylvania Turnpike Commission	5/21/2025	6/17/2025	$	22.32	27	$ 602.64
8699	Lehigh 5/21/25		5/21/2025	6/17/2025	$	95.20	27	$ 2,570.40
8700	Mileage for Training		1/7/2025	1/8/2025	$	12.60	1	$ 12.60
8701	Mileage for Training		12/19/2024	1/8/2025	$	12.06	20	$ 241.20
8702	CDL Random Testing		2/12/2025	2/13/2025	$	5.60	1	$ 5.60
8703	Storm Lunch	RED ROBIN - TILGHMAN	2/18/2025	2/24/2025	$	7.61	6	$ 45.66
8704	Storm Lunch	RED ROBIN - TILGHMAN OLO	2/17/2025	2/24/2025	$	20.28	7	$ 141.96
8705	Storm Lunch	Mario's Pizza	2/17/2025	2/24/2025	$	16.00	7	$ 112.00
8706	Employee expenses	THE HUMBOLDT CAFE	1/31/2025	2/6/2025	$	99.05	6	$ 594.30
8707	SEE conference	American Airlines	2/20/2025	3/31/2025	$	389.18	39	$ 15,178.02
8708	SEE conference	AGENT FEE 8900901669994	2/20/2025	3/31/2025	$	3.00	39	$ 117.00
8709	SEE conference	AGENT FEE 8900901669991	2/20/2025	3/31/2025	$	3.00	39	$ 117.00
8710	SEE conference	Southwest Airlines	2/20/2025	3/31/2025	$	185.48	39	$ 7,233.72
8711	SEE conference	SOUTHEASTERN ELECTRIC	2/13/2025	3/31/2025	$	425.00	46	$ 19,550.00
8712	SEE conference		3/17/2025	3/31/2025	$	15.40	14	$ 215.60
8713	SEE conference		3/23/2025	3/31/2025	$	68.60	8	$ 548.80
8714	SEE conference	TST*MERLES WHISKEY KITCH	3/18/2025	3/31/2025	$	15.12	13	$ 196.56
8715	SEE conference	American Airlines	3/16/2025	3/31/2025	$	35.00	15	$ 525.00
8716	SEE conference	SAFIER MEDITERRANEAN DELI	3/19/2025	3/31/2025	$	8.48	12	$ 101.76
8717	SEE conference	SAFIER MEDITERRANEAN DELI	3/19/2025	3/31/2025	$	11.80	12	$ 141.60
8718	SEE conference	CHEDDAR'S ZK 0202142	3/18/2025	3/31/2025	$	12.07	13	$ 156.91
8719	SEE conference	DUNKIN #353573	3/18/2025	3/31/2025	$	4.76	13	$ 61.88
8720	SEE conference	OLD SPAGHETTI FCTRY 17	3/19/2025	3/31/2025	$	20.99	12	$ 251.88
8721	SEE conference	STORE	3/17/2025	3/31/2025	$	11.11	14	$ 155.54
8722	SEE conference	TST* KPOT KOREAN BBQ & HO	3/21/2025	3/31/2025	$	38.43	10	$ 384.30
8723	SEE conference	TIKKA TACOS	3/21/2025	3/31/2025	$	29.64	10	$ 296.40
8724	SEE conference	Hyatt Hotels	3/17/2025	3/31/2025	$	219.00	14	$ 3,066.00
8725	SEE conference	Hyatt Hotels	3/17/2025	3/31/2025	$	38.69	14	$ 541.66
8726	SEE conference	Hyatt Hotels	3/18/2025	3/31/2025	$	219.00	13	$ 2,847.00
8727	SEE conference	Hyatt Hotels	3/18/2025	3/31/2025	$	38.69	13	$ 502.97
8728	SEE conference	Hyatt Hotels	3/19/2025	3/31/2025	$	219.00	12	$ 2,628.00
8729	SEE conference	Hyatt Hotels	3/19/2025	3/31/2025	$	38.69	12	$ 464.28
8730	SEE conference	Hyatt Hotels	3/20/2025	3/31/2025	$	219.00	11	$ 2,409.00
8731	SEE conference	Hyatt Hotels	3/20/2025	3/31/2025	$	38.69	11	$ 425.59
8732	Employee expenses	CELLULAR ACCESSORIES FOR	2/24/2025	3/31/2025	$	42.94	35	$ 1,502.90
8733	Employee expenses	THE HUMBOLDT CAFE	3/5/2025	3/31/2025	$	107.52	26	$ 2,795.52
8734	Employee expenses	CELLULAR ACCESSORIES FOR	2/28/2025	3/31/2025	$	67.32	31	$ 2,086.92
8735	Employee expenses	THE HUMBOLDT CAFE	3/26/2025	4/24/2025	$	206.66	29	$ 5,993.14
8736	Employee expenses	PTC EZ PASS AUTO RE.	3/17/2025	4/24/2025	$	400.00	38	$ 15,200.00
8737	Employee expenses	PTC EZ PASS AUTO RE.	3/29/2025	4/24/2025	$	400.00	26	$ 10,400.00
8738	Lunch	RUBY TUESDAY 4918	12/6/2024	1/6/2025	$	108.52	31	$ 3,364.12
8739	Planning Meeting	COOPERS SEAFOOD HOUSE	12/11/2024	1/6/2025	$	122.12	26	$ 3,175.12
8740	Planning/ Schedule Meeting	COOPERS SEAFOOD HOUSE	11/27/2024	1/31/2025	$	89.00	65	$ 5,785.00
8741	Employee Storm Appreciation	NEARRAS PIZZA	11/21/2024	1/31/2025	$	17.05	71	$ 1,210.55
8742	Smith Driver Train	5GUYS 0248 QSR	1/29/2025	2/14/2025	$	162.70	16	$ 2,603.20
8743	Storm Refreshments	DUNKIN #303607 Q35	2/17/2025	4/10/2025	$	72.86	52	$ 3,788.72
8744	Safety Meeting	APPLEBEES 9385	3/11/2025	4/10/2025	$	97.83	30	$ 2,934.90
8745	RTC Staff Meeting	DAMONS GRILL	4/1/2025	4/10/2025	$	108.00	9	$ 972.00
8746	EHS Meeting: Refreshments Only	7-ELEVEN 40405	4/3/2025	4/23/2025	$	16.61	20	$ 332.20
8747	Safety Meeting Meal	TST*1818 DELI & CATERING	5/7/2025	6/25/2025	$	329.59	49	$ 16,149.91
8748	Fountain Springs Country Inn	TST*FOUNTAIN SPRINGS COU	6/11/2025	6/25/2025	$	1,816.74	14	$ 25,434.36
8749	Storm Food	Wegmans	5/21/2025	5/24/2025	$	144.37	3	$ 433.11
8750	Control Center Appreciation Day	TST* THE ALADDIN RESTAURA	6/14/2025	6/25/2025	$	370.00	11	$ 4,070.00
8751	Control Center Appreciation Day	SLICE OF ITALY	6/13/2025	6/25/2025	$	46.15	12	$ 553.83
8752	February 2025 Expenses		2/24/2025	3/3/2025	$	90.30	7	$ 632.10
8753	February 2025 Expenses		2/26/2025	3/3/2025	$	99.40	5	$ 497.00
8754	12/31/24-1/30/2025 Travel		12/31/2024	1/31/2025	$	25.46	31	$ 789.26
8755	12/31/24-1/30/2025 Travel		1/7/2025	1/31/2025	$	24.50	24	$ 588.00
8756	12/31/24-1/30/2025 Travel		1/8/2025	1/31/2025	$	43.40	23	$ 998.20
8757	12/31/24-1/30/2025 Travel		1/9/2025	1/31/2025	$	11.90	22	$ 261.80
8758	12/31/24-1/30/2025 Travel		1/13/2025	1/31/2025	$	28.00	18	$ 504.00
8759	12/31/24-1/30/2025 Travel		1/14/2025	1/31/2025	$	24.50	17	$ 416.50
8760	12/31/24-1/30/2025 Travel		1/21/2025	1/31/2025	$	24.50	10	$ 245.00
8761	12/31/24-1/30/2025 Travel		1/23/2025	1/31/2025	$	24.50	8	$ 196.00
8762	Travel 2-21 to 3/31		2/21/2025	4/8/2025	$	47.60	46	$ 2,189.60
8763	Travel 2-21 to 3/31		2/24/2025	4/8/2025	$	43.40	43	$ 1,866.20
8764	Travel 2-21 to 3/31		2/27/2025	4/8/2025	$	24.50	40	$ 980.00
8765	Travel 2-21 to 3/31		3/4/2025	4/8/2025	$	24.50	35	$ 857.50
8766	Travel 2-21 to 3/31		3/3/2025	4/8/2025	$	24.50	36	$ 882.00
8767	Travel 2-21 to 3/31		3/5/2025	4/8/2025	$	44.80	34	$ 1,523.20
8768	Travel 2-21 to 3/31		3/11/2025	4/8/2025	$	24.50	28	$ 686.00
8769	Travel 2-21 to 3/31		3/16/2025	4/8/2025	$	43.40	23	$ 998.20
8770	Travel 2-21 to 3/31		3/19/2025	4/8/2025	$	24.50	20	$ 490.00
8771	Travel 2-21 to 3/31		3/20/2025	4/8/2025	$	14.70	19	$ 279.30
8772	Travel 2-21 to 3/31		3/31/2025	4/8/2025	$	25.90	8	$ 207.20
8773	April/May Mileage		5/29/2025	6/3/2025	$	44.80	5	$ 224.00
8774	April/May Mileage		5/21/2025	6/3/2025	$	35.00	13	$ 455.00
8775	April/May Mileage		5/14/2025	6/3/2025	$	11.90	20	$ 238.00
8776	April/May Mileage		5/9/2025	6/3/2025	$	24.50	25	$ 612.50
8777	April/May Mileage		5/7/2025	6/3/2025	$	24.50	27	$ 661.50
8778	April/May Mileage		4/30/2025	6/3/2025	$	42.00	34	$ 1,428.00
8779	April/May Mileage		4/25/2025	6/3/2025	$	24.50	39	$ 955.50
8780	April/May Mileage		4/18/2025	6/3/2025	$	24.50	46	$ 1,127.00
8781	April/May Mileage		4/17/2025	6/3/2025	$	24.50	47	$ 1,151.50
8782	April/May Mileage		4/14/2025	6/3/2025	$	11.90	50	$ 595.00
8783	April/May Mileage		4/10/2025	6/3/2025	$	24.50	54	$ 1,323.00
8784	April/May Mileage		4/3/2025	6/3/2025	$	11.90	61	$ 725.90
8785	April/May Mileage		4/15/2025	6/3/2025	$	43.40	49	$ 2,126.60
8786	April/May Mileage		5/31/2025	6/3/2025	$	43.40	3	$ 130.20
8787	qville annual safety meeting	TST*OCTORARO TAVERN	12/18/2024	1/9/2025	$	427.00	22	$ 9,394.00
8788	Burger Hotel	Holiday Inn	1/23/2025	2/24/2025	$	89.00	32	$ 2,848.00
8789	Burger Hotel	Holiday Inn	1/23/2025	2/24/2025	$	8.90	32	$ 284.80
8790	Qville Jan Safety meeting	TST*STRASBURG PIZZA	1/28/2025	2/24/2025	$	139.17	27	$ 3,757.59
8791	Lan/Qua Meeting	PASQUALE'S PIZZA	2/4/2025	2/28/2025	$	106.51	24	$ 2,556.24
8792	Feb. Safety Meeting	DOLCE VITA PIZZERIA & GR	2/27/2025	5/1/2025	$	83.48	63	$ 5,259.24
8793	Feb. Safety Meeting	DOLLAR GENERAL #10553	2/27/2025	5/1/2025	$	22.40	63	$ 1,411.20
8794	Quarryville Storm Meal	DOLCE VITA PIZZERIA & GR	3/6/2025	3/17/2025	$	83.48	11	$ 918.28
8795	March Saf. Meeting	DOLCE VITA PIZZERIA & GR	3/25/2025	4/28/2025	$	83.48	34	$ 2,838.32
8796	Lanc region Schedulers and super	CR LAPPS FAMILY RESTAU	3/19/2025	4/28/2025	$	182.39	40	$ 7,295.60
8797	QUA Good Catch winner	WILLOW STREET RESTAURANT	4/24/2025	5/21/2025	$	240.24	27	$ 6,486.48
8798	QUA May Safety Meeting	DOLCE VITA PIZZERIA & GR	5/27/2025	6/26/2025	$	83.48	30	$ 2,504.40
8799	Storm H&F 3/17/25	STEEL CITY GYRO	3/17/2025	4/7/2025	$	878.71	21	$ 18,452.91

8800	Storm H&F 3/6/25	MAMAS ITALIAN GRILL	3/6/2025	4/7/2025	$ 969.02	32	$ 31,008.64
8801	Storm H&F 3/6/25	Panera Bread	3/6/2025	4/7/2025	$ 122.29	32	$ 3,913.28
8802	Storm H&F 3/6/25	Panera Bread	3/6/2025	4/7/2025	$ 13.87	32	$ 443.84
8803	Storm H&F 5/17/2025	COMFORT INN LAKE ARIEL	5/18/2025	6/23/2025	$ 413.11	36	$ 14,871.96
8804	Storm H&F 5/17/2025	COMFORT INN LAKE ARIEL	5/17/2025	6/23/2025	$ 4,131.10	37	$ 152,850.70
8805	Storm Duty 6/19/2025	HOSTED BY HOWELL LLC	6/19/2025	6/26/2025	$ 23.06	7	$ 161.42
8806	Orientation Food	PPL CATER	3/27/2025	4/2/2025	$ 481.93	6	$ 2,891.58
8807	Orientation Food	DUNKIN #341980 Q35	3/26/2025	4/2/2025	$ 118.71	7	$ 830.97
8808	Orientation Food	WEIS MARKETS 142	3/28/2025	4/11/2025	$ 15.30	14	$ 214.20
8809	Orientation Food	BIAGGIO PIZZERIA FAMILY R	3/28/2025	4/11/2025	$ 146.30	14	$ 2,048.20
8810	Driving Mileage Report		10/16/2024	6/3/2025	$ 86.43	230	$ 19,878.90
8811	Driving Mileage Report		10/18/2024	6/3/2025	$ 87.10	228	$ 19,858.80
8812	Driving Mileage Report		10/22/2024	6/3/2025	$ 45.56	224	$ 10,205.44
8813	Driving Mileage Report		10/23/2024	6/3/2025	$ 59.63	223	$ 13,297.49
8814	Driving Mileage Report		10/30/2024	6/3/2025	$ 86.43	216	$ 18,668.88
8815	Driving Mileage Report		11/13/2024	6/3/2025	$ 119.26	202	$ 24,090.52
8816	Driving Mileage Report		11/19/2024	6/3/2025	$ 174.87	196	$ 34,274.52
8817	Driving Mileage Report		11/27/2024	6/3/2025	$ 45.56	188	$ 8,565.28
8818	Driving Mileage Report		12/13/2024	6/3/2025	$ 86.43	172	$ 14,865.96
8819	Driving Mileage Report		12/16/2024	6/3/2025	$ 86.43	169	$ 14,606.67
8820	Driving Mileage Report		1/9/2025	6/3/2025	$ 90.30	145	$ 13,093.50
8821	Driving Mileage Report		1/14/2025	6/3/2025	$ 90.30	140	$ 12,642.00
8822	Driving Mileage Report		1/15/2025	6/3/2025	$ 90.30	139	$ 12,551.70
8823	Driving Mileage Report		1/16/2025	6/3/2025	$ 123.90	138	$ 17,098.20
8824	Driving Mileage Report		2/19/2025	6/3/2025	$ 123.90	104	$ 12,885.60
8825	Driving Mileage Report		3/26/2025	6/3/2025	$ 91.00	69	$ 6,279.00
8826	Driving Mileage Report		3/27/2025	6/3/2025	$ 91.00	68	$ 6,188.00
8827	Driving Mileage Report		3/28/2025	6/3/2025	$ 91.00	67	$ 6,097.00
8828	Driving Mileage Report		3/31/2025	6/3/2025	$ 91.00	64	$ 5,824.00
8829	Driving Mileage Report		4/3/2025	6/3/2025	$ 90.30	61	$ 5,508.30
8830	Driving Mileage Report		4/9/2025	6/3/2025	$ 91.00	55	$ 5,005.00
8831	Driving Mileage Report		4/21/2025	6/3/2025	$ 71.40	43	$ 3,070.20
8832	Driving Mileage Report		5/19/2025	6/3/2025	$ 90.30	15	$ 1,354.50
8833	Driving Mileage Report		5/23/2025	6/3/2025	$ 90.30	11	$ 993.30
8834	Driving Mileage Report		5/22/2025	6/3/2025	$ 89.60	12	$ 1,075.20
8835	January 2025 Expenses		1/9/2025	2/13/2025	$ 100.80	35	$ 3,528.00
8836	March Expenses	PPL CATER	3/19/2025	4/3/2025	$ 402.57	15	$ 6,038.55
8837	April 2024	PPL CATER	4/18/2025	5/9/2025	$ 151.32	21	$ 3,177.72
8838	April 2024	EZCATER*ANTHONYS COAL	4/17/2025	5/9/2025	$ 229.77	22	$ 5,054.94
8839	April 2024	PPL CATER	4/17/2025	5/9/2025	$ 218.46	22	$ 4,806.12
8840	April 2024	EZCATER*WEGMANS	4/16/2025	5/9/2025	$ 291.51	23	$ 6,704.73
8841	June 2025 Expenses	MIZU	5/6/2025	6/11/2025	$ 42.04	36	$ 1,513.44
8842	June 2025 Expenses		5/8/2025	6/11/2025	$ 87.50	34	$ 2,975.00
8843	May 2025 Storm Incidentals	Walmart	4/30/2025	5/19/2025	$ 121.73	19	$ 2,312.87
8844	May 2025 Storm Incidentals	Matty'[s Sports house	4/30/2025	5/19/2025	$ 25.00	19	$ 475.00
8845	May 2025 Storm Incidentals	B & C Cafe	5/1/2025	5/19/2025	$ 9.54	18	$ 171.72
8846	Eldred CIP-11 walkdown		1/30/2025	1/31/2025	$ 79.80	1	$ 79.80
8847	Chanceford Station Service		5/1/2025	5/7/2025	$ 76.30	6	$ 457.80
8848	Chanceford Station Service	PA Turnpike	5/1/2025	5/7/2025	$ 6.18	6	$ 37.08
8849	Tolls for travel to Lehigh	PA Turnpike	1/16/2025	1/29/2025	$ 12.20	13	$ 158.60
8850	Milage to Lehigh		1/16/2025	1/29/2025	$ 83.30	13	$ 1,082.90
8851	Mileage to Walbert		2/26/2025	2/27/2025	$ 41.30	1	$ 41.30
8852	Mileage to Walbert		2/26/2025	2/27/2025	$ 41.30	1	$ 41.30
8853	Tolls for travel to Walbert	PA Turnpike	2/26/2025	2/27/2025	$ 6.10	1	$ 6.10
8854	Tolls for travel to Walbert	PA Turnpike	2/26/2025	2/27/2025	$ 6.10	1	$ 6.10
8855	Mileage to Walbert		6/24/2025	6/25/2025	$ 46.55	1	$ 46.55
8856	Mileage to Walbert		6/24/2025	6/25/2025	$ 46.55	1	$ 46.55
8857	Miguel Cabrera 12/26/2024	PLAZA AZTECA LANCASTER	12/19/2024	1/2/2025	$ 149.12	14	$ 2,087.68
8858	Miguel Cabrera 12/27/2024	DD/BR #340453 Q35	12/23/2024	1/2/2025	$ 52.98	10	$ 529.80
8859	Miguel Cabrera 1/14/2025	ABEZA - LDG - HYATT PLACE	1/8/2025	1/14/2025	$ 179.00	6	$ 1,074.00
8860	Miguel Cabrera 1/14/2025	ABEZA - LDG - HYATT PLACE	1/8/2025	1/14/2025	$ 17.90	6	$ 107.40
8861	Miguel Cabrera 1/27/25	BABBO'S ITALIAN GRILL	1/10/2025	2/3/2025	$ 84.74	24	$ 2,033.76
8862	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 250.00	11	$ 2,750.00
8863	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 100.00	11	$ 1,100.00
8864	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 100.00	11	$ 1,100.00
8865	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 300.00	11	$ 3,300.00
8866	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 250.00	11	$ 2,750.00
8867	Miguel Cabrera 1/27/25	PANERA BREAD #600710 O	1/23/2025	2/3/2025	$ 42.36	11	$ 465.96
8868	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 100.00	18	$ 1,800.00
8869	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 125.00	18	$ 2,250.00
8870	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 125.00	18	$ 2,250.00
8871	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 100.00	18	$ 1,800.00
8872	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 125.00	18	$ 2,250.00
8873	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 150.00	17	$ 2,550.00
8874	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$ 850.00
8875	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$ 850.00
8876	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/6/2025	$ 125.00	20	$ 2,500.00
8877	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 250.00	17	$ 4,250.00
8878	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$ 850.00
8879	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 250.00	17	$ 4,250.00
8880	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/6/2025	$ 50.00	20	$ 1,000.00
8881	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 125.00	17	$ 2,125.00
8882	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 100.00	17	$ 1,700.00
8883	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 100.00	17	$ 1,700.00
8884	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/6/2025	$ 200.00	20	$ 4,000.00
8885	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 200.00	17	$ 3,400.00
8886	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 125.00	17	$ 2,125.00
8887	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 100.00	17	$ 1,700.00
8888	Miguel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$ 850.00
8889	Miguel Cabrera 2/10/2025	LANCASTER PARKING AUTHORI	1/27/2025	2/13/2025	$ 50.00	17	$ 850.00
8890	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 150.00	15	$ 2,250.00
8891	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 125.00	15	$ 1,875.00
8892	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 50.00	15	$ 750.00
8893	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 100.00	15	$ 1,500.00
8894	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 50.00	15	$ 750.00
8895	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 175.00	14	$ 2,450.00
8896	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 150.00	14	$ 2,100.00
8897	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 125.00	14	$ 1,750.00
8898	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 125.00	14	$ 1,750.00
8899	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 100.00	14	$ 1,400.00
8900	Miguel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/20/2025	$ 150.00	21	$ 3,150.00
8901	Miguel Cabrera 2/28/2025	TST*GRAND CENTRAL BAGEL	2/21/2025	2/28/2025	$ 59.85	7	$ 418.95
8902	Miguel Cabrera 2/28/25	RED ROBIN - HERSHEY	2/17/2025	3/6/2025	$ 57.92	17	$ 984.64
8903	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/19/2025	3/6/2025	$ 100.00	15	$ 1,500.00
8904	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/19/2025	3/6/2025	$ 225.00	15	$ 3,375.00
8905	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/19/2025	3/6/2025	$ 100.00	15	$ 1,500.00
8906	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/13/2025	3/12/2025	$ 100.00	27	$ 2,700.00
8907	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/13/2025	3/6/2025	$ 75.00	21	$ 1,575.00
8908	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/13/2025	3/6/2025	$ 175.00	21	$ 3,675.00

8909	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/12/2025	3/6/2025	$	125.00	22	$ 2,750.00
8910	Miguel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/12/2025	3/6/2025	$	175.00	22	$ 3,850.00
8911	Miguel Cabrera 2/28/25	PANERA BREAD #600710 O	2/11/2025	2/28/2025	$	56.76	17	$ 964.92
8912	Miguel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	3/10/2025	3/17/2025	$	175.00	7	$ 1,225.00
8913	Miguel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	3/10/2025	3/17/2025	$	100.00	7	$ 700.00
8914	Miguel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/28/2025	3/17/2025	$	50.00	17	$ 850.00
8915	Miguel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/28/2025	3/17/2025	$	150.00	17	$ 2,550.00
8916	Miguel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/25/2025	3/17/2025	$	125.00	20	$ 2,500.00
8917	Miguel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/25/2025	3/17/2025	$	100.00	20	$ 2,000.00
8918	Miguel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/25/2025	3/17/2025	$	125.00	20	$ 2,500.00
8919	Miguel Cabrera 3/14/25	MISSION BBQ LANCASTER-STO	3/6/2025	3/17/2025	$	60.13	11	$ 661.43
8920	Miguel Cabrera 3/14/25	TST* TWO COUSINS PIZZA -	3/5/2025	3/17/2025	$	70.45	12	$ 845.40
8921	Miguel Cabrera 3/16/25	PARK CITY DINER & COFFEE	3/12/2025	4/28/2025	$	69.82	47	$ 3,281.54
8922	Miguel Cabrera 3/31/25	DUNKIN #346480 Q35	3/23/2025	4/28/2025	$	25.18	36	$ 906.48
8923	Miguel Cabrera 3/31/25	Dunkin Donuts	3/11/2025	4/28/2025	$	25.18	48	$ 1,208.64
8924	Miguel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$	75.00	12	$ 900.00
8925	Miguel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$	50.00	12	$ 600.00
8926	Miguel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$	50.00	12	$ 600.00
8927	Miguel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$	100.00	12	$ 1,200.00
8928	Miguel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$	100.00	12	$ 1,200.00
8929	Miguel Cabrera 4/28/25	LANCASTER PARKING AUTHORI	4/21/2025	5/9/2025	$	4.00	18	$ 72.00
8930	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$	125.00	11	$ 1,375.00
8931	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$	100.00	11	$ 1,100.00
8932	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$	125.00	11	$ 1,375.00
8933	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$	50.00	11	$ 550.00
8934	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	125.00	34	$ 4,250.00
8935	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	75.00	34	$ 2,550.00
8936	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	75.00	34	$ 2,550.00
8937	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	100.00	34	$ 3,400.00
8938	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	75.00	34	$ 2,550.00
8939	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	50.00	34	$ 1,700.00
8940	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	75.00	34	$ 2,550.00
8941	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	100.00	34	$ 3,400.00
8942	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	150.00	34	$ 5,100.00
8943	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	50.00	34	$ 1,700.00
8944	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	125.00	34	$ 4,250.00
8945	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	75.00	34	$ 2,550.00
8946	Miguel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$	125.00	34	$ 4,250.00
8947	Miguel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$	75.00	35	$ 2,625.00
8948	Miguel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$	75.00	35	$ 2,625.00
8949	Miguel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$	100.00	35	$ 3,500.00
8950	Miguel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$	100.00	35	$ 3,500.00
8951	Miguel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$	125.00	35	$ 4,375.00
8952	Miguel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$	100.00	35	$ 3,500.00
8953	Miguel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$	150.00	35	$ 5,250.00
8954	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/9/2025	6/17/2025	$	200.00	8	$ 1,600.00
8955	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/6/2025	6/17/2025	$	175.00	11	$ 1,925.00
8956	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/6/2025	6/17/2025	$	100.00	11	$ 1,100.00
8957	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/6/2025	6/17/2025	$	100.00	11	$ 1,100.00
8958	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$	125.00	15	$ 1,875.00
8959	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$	100.00	15	$ 1,500.00
8960	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$	100.00	15	$ 1,500.00
8961	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$	125.00	15	$ 1,875.00
8962	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$	50.00	15	$ 750.00
8963	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	175.00	18	$ 3,150.00
8964	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	125.00	18	$ 2,250.00
8965	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	50.00	18	$ 900.00
8966	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	100.00	18	$ 1,800.00
8967	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	125.00	18	$ 2,250.00
8968	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	100.00	18	$ 1,800.00
8969	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	125.00	18	$ 2,250.00
8970	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$	100.00	18	$ 1,800.00
8971	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$	200.00	19	$ 3,800.00
8972	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$	100.00	19	$ 1,900.00
8973	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$	75.00	19	$ 1,425.00
8974	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$	100.00	19	$ 1,900.00
8975	Miguel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$	50.00	19	$ 950.00
8976	Miguel Cabrera 6/15/25	TST* LANCASTER BREWING CO	5/31/2025	6/17/2025	$	48.71	17	$ 828.07
8977	Miguel Cabrera 6/15/25	CAPITOL DINER	6/1/2025	6/17/2025	$	60.72	16	$ 971.52
8978	Miguel Cabrera 6/15/25	WEGMANS LANCASTER #135	5/29/2025	6/17/2025	$	95.00	19	$ 1,805.00
8979	Miguel Cabrera 6/16/25	SQ *SCRATCH BAKES	6/11/2025	6/19/2025	$	126.46	8	$ 1,011.68
8980	Travel to community event		5/8/2025	5/20/2025	$	18.90	12	$ 226.80
8981	Travel to community event		5/8/2025	5/20/2025	$	19.60	12	$ 235.20
8982	Lunch for CEN Fiber Install	PRONTO PIZZA	4/7/2025	5/21/2025	$	30.16	44	$ 1,327.04
8983	EZ Pass Tolls	PTC EZ PASS AUTO RE.	3/31/2025	5/21/2025	$	35.00	51	$ 1,785.00
8984	Lunch to Support Fiber Upgrade	MCDONALD'S F11881	6/14/2025	6/30/2025	$	24.03	16	$ 384.48
8985	Storm food	Burger King	4/1/2025	4/14/2025	$	32.38	13	$ 420.94
8986	Storm food 5/17	Slice of Italy	5/17/2025	5/21/2025	$	98.22	4	$ 392.88
8987	January 2025		1/23/2025	2/21/2025	$	100.10	29	$ 2,902.90
8988	January 2025	PA Turnpike	1/23/2025	2/21/2025	$	9.58	29	$ 277.82
8989	January 2025	PA Turnpike	1/23/2025	2/21/2025	$	9.58	29	$ 277.82
8990	April 2025	SUMO	3/27/2025	5/16/2025	$	192.17	50	$ 9,608.50
8991	April 2025		4/29/2025	5/16/2025	$	50.40	17	$ 856.80
8992	April 2025		4/29/2025	5/16/2025	$	50.40	17	$ 856.80
8993	April 2025	PA Turnpike	4/29/2025	5/16/2025	$	15.96	17	$ 271.32
8994	April 2025	PA Turnpike	4/29/2025	5/16/2025	$	15.96	17	$ 271.32
8995	RTO 5.9.25	SAL'S PIZZA	5/2/2025	5/12/2025	$	103.44	10	$ 1,034.40
8996	RTO 5.9.25		5/7/2025	5/12/2025	$	100.10	5	$ 500.50
8997	RTO 5.9.25	PA Turnpike	5/7/2025	5/12/2025	$	9.58	5	$ 47.90
8998	RTO 5.9.25	PA Turnpike	5/7/2025	5/12/2025	$	9.58	5	$ 47.90
8999	Harrisburg Community Event		5/21/2025	6/3/2025	$	109.20	13	$ 1,419.60
9000	Scranton Travel and Interview	STARBUCKS 52858	6/3/2025	6/16/2025	$	15.94	13	$ 207.22
9001	Scranton Travel and Interview	STARBUCKS 52858	6/3/2025	6/16/2025	$	20.07	13	$ 260.91
9002	Scranton Travel and Interview		6/9/2025	6/16/2025	$	100.10	7	$ 700.70
9003	Scranton Travel and Interview	PA Turnpike	6/9/2025	6/16/2025	$	38.32	7	$ 268.24
9004	report 3/7/25 Carrell	DUNKIN #344415 Q35	1/23/2025	3/7/2025	$	49.18	43	$ 2,114.74
9005	SUBWAY	SUBWAY 13789	2/17/2025	2/26/2025	$	26.68	9	$ 240.12
9006	A Cevis Mileage 1/8/2025		1/8/2025	1/9/2025	$	63.00	1	$ 63.00
9007	A Cevis Mileage 1/8/2025		1/8/2025	1/9/2025	$	63.00	1	$ 63.00
9008	A Cevis Mileage 3/12/2025		3/12/2025	3/14/2025	$	56.00	2	$ 112.00
9009	A Cevis Mileage 3/12/2025		3/12/2025	3/14/2025	$	56.00	2	$ 112.00
9010	A Cevis Mileage 4/14/2025		4/14/2025	4/15/2025	$	25.20	1	$ 25.20
9011	A Cevis Mileage 4/14/2025		4/14/2025	4/15/2025	$	25.20	1	$ 25.20
9012	A Cevis Mileage 4/18/2025		4/18/2025	4/21/2025	$	27.30	3	$ 81.90
9013	A Cevis Mileage 4/18/2025		4/18/2025	4/21/2025	$	27.30	3	$ 81.90
9014	A Cevis Mileage 4/30/2025		4/30/2025	5/1/2025	$	17.50	1	$ 17.50
9015	A Cevis Mileage 4/30/2025		4/30/2025	5/1/2025	$	17.50	1	$ 17.50
9016	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$	9.80	5	$ 49.00
9017	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$	25.90	5	$ 129.50

9018	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$	2.80	5	$ 14.00
9019	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$	28.00	5	$ 140.00
9020	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$	2.10	5	$ 10.50
9021	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$	31.50	1	$ 31.50
9022	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$	51.80	1	$ 51.80
9023	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$	2.10	1	$ 2.10
9024	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$	7.70	1	$ 7.70
9025	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$	29.40	1	$ 29.40
9026	A Cevis Mileage 5/28/2025		5/28/2025	5/30/2025	$	62.30	2	$ 124.60
9027	A Cevis Mileage 5/28/2025		5/28/2025	5/30/2025	$	62.30	2	$ 124.60
9028	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$	36.40	1	$ 36.40
9029	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$	21.00	1	$ 21.00
9030	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$	5.60	1	$ 5.60
9031	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$	30.80	1	$ 30.80
9032	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$	30.10	1	$ 30.10
9033	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$	20.30	1	$ 20.30
9034	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$	21.70	1	$ 21.70
9035	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$	16.10	1	$ 16.10
9036	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$	10.50	1	$ 10.50
9037	January Safety 2025	SALLY PURSELL S COUNTRY I	1/15/2025	2/14/2025	$	276.35	30	$ 8,290.50
9038	WBA FEBRUARY SAFETY MEETING	MISSION BBQ WILKES BARRE-	2/4/2025	2/14/2025	$	45.16	10	$ 451.60
9039	FEB STAFF MEETING	ANTONIOS BREAKFAST WORLD	1/29/2025	2/18/2025	$	54.48	20	$ 1,089.60
9040	Staff Meeting	ANTONIOS BREAKFAST WORLD	1/29/2025	4/10/2025	$	54.48	71	$ 3,868.08
9041	Safety Meeting Feb 2025	LUNAS HAZELTON PIZZERI	2/20/2025	4/10/2025	$	122.00	49	$ 5,978.00
9042	Staff Meeting	APPLEBEES 9385	2/18/2025	4/10/2025	$	96.69	51	$ 4,931.19
9043	Lunch	ALTA PIZZERIA AND PASTA H	4/2/2025	4/10/2025	$	59.11	8	$ 472.88
9044	RTC Central Safety Meeting	LUNAS HAZELTON PIZZERI	4/3/2025	4/23/2025	$	123.05	20	$ 2,461.00
9045	Chain Saw Training	ALTA PIZZERIA AND PASTA H	4/25/2025	6/25/2025	$	67.03	61	$ 4,088.83
9046	Lunch	1057 PRIME BUFFET	5/14/2025	6/25/2025	$	58.40	42	$ 2,452.80
9047	Cellular Accessories	CELLULAR ACCESSORIES FOR	6/5/2025	6/25/2025	$	93.83	20	$ 1,876.60
9048	Hogan's Alley Training	4TH STREET PUB	5/28/2025	6/25/2025	$	79.58	28	$ 2,228.24
9049	Toll by Plate	PTC EZPASS CSC WEB IVR	11/11/2024	1/14/2025	$	19.20	64	$ 1,228.80
9050	ECC Supplies	WEIS MARKETS 188	2/4/2025	2/21/2025	$	93.92	17	$ 1,596.64
9051	PMP Exam	PROJECT MANAGEMENT INSTIT	5/30/2025	6/19/2025	$	675.00	20	$ 13,500.00
9052	Interview Training	PJW - WALBERT	12/18/2024	1/2/2025	$	79.77	15	$ 1,196.55
9053	JC EzPass Replenish 2025	PTC EZ PASS AUTO RE.	2/9/2025	2/18/2025	$	150.00	9	$ 1,350.00
9054	Christman Expense 022825	DUNKIN #342175 Q35	2/24/2025	2/28/2025	$	24.28	4	$ 97.12
9055	Christman Expense 022825	Delaware Valley Power Quality, Inc.	2/25/2025	2/28/2025	$	55.00	3	$ 165.00
9056	Christman Expense 032525	BUDDIES' NEW YORK BAGELS	3/17/2025	3/25/2025	$	451.48	8	$ 3,611.84
9057	Christman Expense 032525	LUNAS HAZELTON PIZZERI	3/17/2025	3/25/2025	$	546.00	8	$ 4,368.00
9058	Storm Support Expenses	ALFREDOS BRICK OVEN PIZZE	4/16/2025	4/29/2025	$	916.54	13	$ 11,915.02
9059	Storm Support Expenses	LUNAS HAZELTON PIZZERI	4/15/2025	4/29/2025	$	495.42	14	$ 6,935.88
9060	Storm Support Expenses	BUDDIES' NEW YORK BAGELS	4/16/2025	4/29/2025	$	329.66	13	$ 4,285.58
9061	Christman PPL Vehicle Expense	PTC EZ PASS AUTO RE.	4/23/2025	4/29/2025	$	150.00	6	$ 900.00
9062	EE Training_1/7_VC	DUNKIN #350084 Q35	1/7/2025	1/20/2025	$	35.91	13	$ 466.83
9063	Training Mag Conference_VC	MCO AIRP GASTROHUB	2/20/2025	5/31/2025	$	42.02	100	$ 4,202.00
9064	Training Mag Conference_VC	American Airlines	2/19/2025	5/31/2025	$	35.00	101	$ 3,535.00
9065	Training Mag Conference_VC	CABANA BAY BEACH RST FB	2/18/2025	5/31/2025	$	24.50	102	$ 2,499.00
9066	Training Mag Conference_VC	COWFISH 00104323	2/17/2025	5/31/2025	$	93.81	103	$ 9,662.43
9067	Training Mag Conference_VC	MARGARITAVILLE00406603	2/16/2025	5/31/2025	$	68.58	104	$ 7,132.32
9068	Training Mag Conference_VC	American Airlines	2/15/2025	5/31/2025	$	35.00	105	$ 3,675.00
9069	Training Mag Conference_VC	LOVE GRILLE	2/16/2025	5/31/2025	$	60.13	104	$ 6,253.52
9070	Training Mag Conference_VC	Avis	2/15/2025	5/31/2025	$	645.54	105	$ 67,781.70
9071	Training Mag Conference_VC	TRAINING MAGAZINE AND CO	2/7/2025	5/31/2025	$	2,095.00	113	$ 236,735.00
9072	Training Mag Conference_VC	American Airlines	2/7/2025	5/31/2025	$	61.81	113	$ 6,984.53
9073	Training Mag Conference_VC	American Airlines	2/7/2025	5/31/2025	$	610.97	113	$ 69,039.61
9074	Training Mag Conference_VC	Loews Hotels	2/16/2025	5/31/2025	$	57.54	104	$ 5,984.16
9075	Training Mag Conference_VC	Loews Hotels	2/17/2025	5/31/2025	$	229.00	103	$ 23,587.00
9076	Training Mag Conference_VC	Loews Hotels	2/17/2025	5/31/2025	$	56.32	103	$ 5,800.96
9077	Training Mag Conference_VC	Loews Hotels	2/18/2025	5/31/2025	$	235.00	102	$ 23,970.00
9078	Training Mag Conference_VC	Loews Hotels	2/18/2025	5/31/2025	$	57.07	102	$ 5,821.14
9079	Training Mag Conference_VC	Loews Hotels	2/19/2025	5/31/2025	$	205.00	101	$ 20,705.00
9080	Training Mag Conference_VC	Loews Hotels	2/19/2025	5/31/2025	$	53.32	101	$ 5,385.32
9081	Training Mag Conference_VC	Loews Hotels	2/8/2025	5/31/2025	$	285.75	112	$ 32,004.00
9082	EHS Level 1 - December	THE HUMBOLDT CAFE	12/18/2024	1/2/2025	$	122.74	15	$ 1,841.10
9083	EHS Meeting January 2025	THE HUMBOLDT CAFE	1/16/2025	1/28/2025	$	183.35	12	$ 2,200.20
9084	EHS Level 1 - February	THE HUMBOLDT CAFE	2/19/2025	2/28/2025	$	197.95	9	$ 1,781.55
9085	SEE Spring 2025	AGENT FEE 8900901488746	2/18/2025	5/20/2025	$	3.00	91	$ 273.00
9086	SEE Spring 2025	United Airlines	2/18/2025	5/20/2025	$	396.97	91	$ 36,124.27
9087	SEE Spring 2025	SOUTHEASTERN ELECTRIC	2/18/2025	5/20/2025	$	425.00	91	$ 38,675.00
9088	SEE Spring 2025	TST*MERLES WHISKEY KITCH	3/18/2025	5/20/2025	$	15.12	63	$ 952.56
9089	SEE Spring 2025	CHEDDAR'S ZK 0202142	3/18/2025	5/20/2025	$	10.93	63	$ 688.59
9090	SEE Spring 2025	SAFIER MEDITERRANEAN DELI	3/19/2025	5/20/2025	$	12.36	62	$ 766.32
9091	SEE Spring 2025	OLD SPAGHETTI FCTRY 17	3/19/2025	5/20/2025	$	25.19	62	$ 1,561.78
9092	SEE Spring 2025	Hyatt Hotels	3/17/2025	5/20/2025	$	175.00	64	$ 11,200.00
9093	SEE Spring 2025	Hyatt Hotels	3/17/2025	5/20/2025	$	30.92	64	$ 1,978.88
9094	SEE Spring 2025	Hyatt Hotels	3/18/2025	5/20/2025	$	183.00	63	$ 11,529.00
9095	SEE Spring 2025	Hyatt Hotels	3/18/2025	5/20/2025	$	32.32	63	$ 2,036.16
9096	SEE Spring 2025	Hyatt Hotels	3/19/2025	5/20/2025	$	357.00	62	$ 22,134.00
9097	SEE Spring 2025	Hyatt Hotels	3/19/2025	5/20/2025	$	63.05	62	$ 3,909.10
9098	SEE Spring 2025	Hyatt Hotels	3/20/2025	5/20/2025	$	474.00	61	$ 28,914.00
9099	SEE Spring 2025	Hyatt Hotels	3/20/2025	5/20/2025	$	83.71	61	$ 5,106.31
9100	SEE Spring 2025	Uber	3/21/2025	5/20/2025	$	33.97	60	$ 2,038.20
9101	SEE Spring 2025	CHILIS BAR & GRILL	3/21/2025	5/20/2025	$	21.37	60	$ 1,282.20
9102	SEE Spring 2025	EWR LOT ECON P6	3/21/2025	5/20/2025	$	157.50	60	$ 9,450.00
9103	SEE Spring 2025	Hyatt Hotels	3/21/2025	5/20/2025	$	19.90	60	$ 1,194.00
9104	SEE Spring 2025	TST* KPOT KOREAN BBQ & HO	3/21/2025	5/20/2025	$	38.43	60	$ 2,305.80
9105	2025Q1 - Safet Lunch	TAP AT HUMBOLDT BEER DEPO	4/15/2025	4/24/2025	$	110.70	9	$ 996.30
9106	Metering All Hands April 2025	SQ *THE WHEREHOUSE OF HAM	4/21/2025	5/14/2025	$	1,453.54	23	$ 33,431.42
9107	EHS Meeting May 2025	THE HUMBOLDT CAFE	5/21/2025	6/4/2025	$	115.77	14	$ 1,620.78
9108	EHS Meeting June 2025	THE HUMBOLDT CAFE	6/18/2025	6/27/2025	$	108.01	9	$ 972.09
9109	Mileage Expense 2/17/25		2/17/2025	2/19/2025	$	67.20	2	$ 134.40
9110	Storm 2.17.25	RAISING CANES 1017	2/17/2025	2/25/2025	$	22.24	8	$ 177.92
9111	Mileage Expense 4/2/25		4/2/2025	4/4/2025	$	60.20	2	$ 120.40
9112	Supply Chain Summit	Embassy Suites	4/14/2025	4/24/2025	$	139.20	10	$ 1,392.00
9113	Supply Chain Summit	Embassy Suites	4/14/2025	4/24/2025	$	24.58	10	$ 245.80
9114	Supply Chain Summit	Embassy Suites	4/15/2025	4/24/2025	$	139.20	9	$ 1,252.80
9115	Supply Chain Summit	Embassy Suites	4/15/2025	4/24/2025	$	24.58	9	$ 221.22
9116	Supply Chain Summit	Embassy Suites	4/16/2025	4/24/2025	$	139.20	8	$ 1,113.60
9117	Supply Chain Summit	Embassy Suites	4/16/2025	4/24/2025	$	24.58	8	$ 196.64
9118	NE Storm Duty	Walmart/Target	11/22/2024	1/3/2025	$	124.95	42	$ 5,247.90
9119	NE Storm Duty	Burkes Tavern	11/23/2024	1/3/2025	$	22.48	41	$ 921.68
9120	NE Storm Duty	Pinkys Family Restaurant	11/25/2024	1/3/2025	$	15.64	39	$ 609.96
9121	NE Storm Duty	Van Gilder's Jubilee Restaurant	11/26/2024	1/3/2025	$	17.22	38	$ 654.36
9122	NE Storm Duty	Taco Bell	11/25/2024	1/3/2025	$	18.06	39	$ 704.34
9123	SUTR Walk Down Mileage		1/16/2025	5/13/2025	$	134.40	117	$ 15,724.80
9124	Interconnections Business Lunch	PJ's	3/31/2025	5/20/2025	$	43.00	50	$ 2,150.00
9125	Phone accessories	AMAZON MKTPL*ZE9DZ57R0	12/29/2024	1/3/2025	$	33.76	5	$ 168.80
9126	Phone case	AMAZON RETA* NI0WA8FO1	5/9/2025	5/13/2025	$	43.98	4	$ 175.92

9127	Lineman chargers	AMAZON MARK* NB95Q85P0	5/5/2025	5/13/2025	$	35.97	8	$ 287.76
9128	Phone holders	AMAZON MARK* N67KH31J0	6/4/2025	6/11/2025	$	158.90	7	$ 1,112.30
9129	Central Regional Monthly Meeting		1/29/2025	2/26/2025	$	14.28	28	$ 399.84
9130	Central Regional Monthly Meeting		1/29/2025	2/26/2025	$	21.42	28	$ 599.76
9131	Treesmiths WorkStudio Install		1/31/2025	2/26/2025	$	9.66	26	$ 251.16
9132	Treesmiths WorkStudio Install		1/31/2025	2/26/2025	$	6.44	26	$ 167.44
9133	Forester Meeting		3/27/2025	4/15/2025	$	17.85	19	$ 339.15
9134	Forester Meeting		3/27/2025	4/15/2025	$	17.85	19	$ 339.15
9135	plan talk thrive lunch	PLAZA AZTECA SAUCON	12/30/2024	1/7/2025	$	32.76	8	$ 262.08
9136	meeting lunch	TST* WHIZ KIDS	1/8/2025	1/13/2025	$	41.53	5	$ 207.65
9137	draft day refreshments	DUNKIN #350139	1/28/2025	2/3/2025	$	95.83	6	$ 574.98
9138	meeting lunch	CRACKER BARREL #291 FOGEL	1/30/2025	2/10/2025	$	175.73	11	$ 1,933.03
9139	safety meeting lunch	TST*THE PIZZA JOINT - AI	2/28/2025	3/14/2025	$	67.63	14	$ 946.82
9140	meeting lunch	TST*THE PIZZA JOINT - AI	3/26/2025	4/3/2025	$	218.52	8	$ 1,748.16
9141	storm meal	WAL-MART #2641	6/19/2025	6/24/2025	$	138.71	5	$ 693.55
9142	SC Site Visits	PTC EZ PASS AUTO RE.	12/25/2024	1/9/2025	$	35.00	15	$ 525.00
9143	Tolls for SC Visit	PTC EZ PASS AUTO RE.	1/18/2025	1/29/2025	$	35.00	11	$ 385.00
9144	Dinner For SFC Employee Storm	MCDONALD'S F11582	2/16/2025	2/24/2025	$	16.09	8	$ 128.72
9145	Site Visit Tolls	PTC EZ PASS CSC	11/15/2024	2/24/2025	$	81.40	101	$ 8,221.40
9146	PA Tolls	PTC EZ PASS AUTO RE.	2/26/2025	3/25/2025	$	35.00	27	$ 945.00
9147	Team Lunch	LUNAS HAZELTON PIZZERI	3/26/2025	3/31/2025	$	65.46	5	$ 327.30
9148	Tolls	PTC EZ PASS AUTO RE.	4/3/2025	4/7/2025	$	35.00	4	$ 140.00
9149	Tolls	PTC EZ PASS AUTO RE.	4/12/2025	4/22/2025	$	35.00	10	$ 350.00
9150	Training Kick Off at Scranton SC	DUNKIN #352075	4/14/2025	4/23/2025	$	12.49	9	$ 112.41
9151	NE Region Safety Lunch	PJ WHELIHAN RESTAURANT AL	5/21/2025	6/3/2025	$	252.10	13	$ 3,277.30
9152	Safety Recognition Lunch	COOPERS SEAFOOD HOUSE	5/20/2025	6/3/2025	$	247.37	14	$ 3,463.18
9153	Lehigh Site Visits	PTC EZ PASS AUTO RE.	5/24/2025	6/3/2025	$	35.00	10	$ 350.00
9154	Site Visits	PTC EZ PASS AUTO RE.	6/19/2025	6/26/2025	$	35.00	7	$ 245.00
9155	Safety meeting	TONY'S MEAT MARKET	11/14/2024	2/4/2025	$	208.82	82	$ 17,123.24
9156	Safety meeting	VALENTI'S ITALIAN RESTAUR	11/20/2024	2/4/2025	$	101.54	76	$ 7,717.04
9157	Safety meeting	TST*CHRIS FAMILY RESTAU	11/27/2024	2/4/2025	$	41.78	69	$ 2,882.82
9158	Safety meeting	CARMELO'S ROMAN DELIGHT	12/17/2024	2/4/2025	$	388.23	49	$ 19,023.27
9159	Safety lunch	APPLEBEES 9385	1/8/2025	2/4/2025	$	111.27	27	$ 3,004.29
9160	Safety lunch	DIMAIOS MUSTARD SEED CAFE	1/30/2025	3/27/2025	$	176.59	56	$ 9,889.04
9161	Safety lunch	DIMAIOS MUSTARD SEED CAFE	2/20/2025	3/26/2025	$	257.93	34	$ 8,769.62
9162	March Safety Meeting	TST* FARLOW SUB SHOP	3/26/2025	5/29/2025	$	205.90	64	$ 13,177.60
9163	Storm 13066815	VALENTI'S ITALIAN RESTAUR	3/6/2025	5/29/2025	$	72.06	84	$ 6,053.04
9164	Storm meals/snacks/FR Clothing	COOPERS SEAFOOD HOUSE	1/1/2025	1/13/2025	$	90.70	12	$ 1,088.40
9165	Crew Visits	TST*NINAS WING BITES &	2/5/2025	2/13/2025	$	69.44	8	$ 555.52
9166	Crew Visits	DUNKIN #338791	1/30/2025	2/13/2025	$	70.73	14	$ 990.22
9167	Storm meals/snacks	LONGHORN STEAK 0125286	2/18/2025	2/28/2025	$	97.50	10	$ 975.00
9168	Safety/Crew visit/Team Mtg	SQ *G&M?S AT THE WAREHOUS	3/12/2025	3/21/2025	$	87.05	9	$ 783.45
9169	Safety/Crew visit/Team Mtg	DUNKIN #338791	3/11/2025	3/21/2025	$	94.05	10	$ 940.50
9170	Safety/Crew visit/Team Mtg	WAYMART HOTEL	3/11/2025	3/21/2025	$	81.21	10	$ 812.10
9171	Safety/Crew visit/Team Mtg	KRISPY KREME #0525	3/11/2025	3/21/2025	$	37.57	10	$ 375.70
9172	Team Safety Breakfast Mtg	IHOP #5649	4/8/2025	4/30/2025	$	195.51	22	$ 4,301.22
9173	Crew Visit / Safety Mtg	ALDO'S PIZZERIA	4/29/2025	5/19/2025	$	42.65	20	$ 853.00
9174	Crew Visit / Safety Mtg	DUNKIN #338791	5/2/2025	5/19/2025	$	47.04	17	$ 799.68
9175	Crew Visit / Safety Mtg	GULF OIL 92030344	5/2/2025	5/19/2025	$	83.21	17	$ 1,414.57
9176	Safety Mtg	GULF OIL 92030344	5/9/2025	6/2/2025	$	76.85	24	$ 1,844.40
9177	Lineman Appreciation Breakfast	TST*NICKS BIG BELLY DEL	6/2/2025	6/10/2025	$	100.77	8	$ 806.16
9178	Team Mtg	DUNKIN #350240 Q35	6/3/2025	6/10/2025	$	47.54	7	$ 332.78
9179	Meals on Storm	TEXAS ROADHOUSE #2584	3/17/2025	5/1/2025	$	34.32	45	$ 1,544.40
9180	Storm Support	MCDONALD'S F21675	2/16/2025	2/24/2025	$	12.29	8	$ 98.32
9181	Storm Support	WAWA 272	2/16/2025	2/25/2025	$	5.28	9	$ 47.52
9182	Storm Support	POPEYES #14342	2/17/2025	3/24/2025	$	16.42	35	$ 574.70
9183	3.20.25 Report	BURGER KING #10928	2/17/2025	3/24/2025	$	7.73	35	$ 270.55
9184	Dinner Storm 2/17/2025	TURKEY HILL 0293	2/17/2025	4/29/2025	$	20.94	71	$ 1,486.74
9185	OSHA 30	360TRAINING.COM	1/14/2025	1/28/2025	$	152.63	14	$ 2,136.82
9186	C.C.C.	ALTA PIZZERIA AND PASTA H	12/5/2024	1/31/2025	$	67.24	57	$ 3,832.68
9187	EZPass	PTC EZ PASS AUTO RE.	12/31/2024	3/18/2025	$	35.00	77	$ 2,695.00
9188	Cintas $1,501.17	CINTAS CORP	3/12/2025	3/24/2025	$	1,502.17	12	$ 18,026.04
9189	Cintas various invoices $710.49	CINTAS CORP	4/8/2025	5/2/2025	$	260.00	24	$ 6,240.00
9190	Cintas various invoices $710.49	CINTAS CORP	4/8/2025	5/2/2025	$	450.49	24	$ 10,811.76
9191	Cintas	CINTAS CORP	5/12/2025	5/21/2025	$	130.00	9	$ 1,170.00
9192	Cintas	CINTAS CORP	5/12/2025	5/21/2025	$	417.67	9	$ 3,759.03
9193	Safety Meeting	HOTEL KAST	5/7/2025	5/21/2025	$	71.89	14	$ 1,006.46
9194	Connell 12-16-24	TST* TWO COUSINS PIZZA -	12/12/2024	1/2/2025	$	34.46	21	$ 723.66
9195	Connell 12-16-24	KFC H730054	12/11/2024	1/2/2025	$	21.71	22	$ 477.62
9196	Connell 1-27-25	ABEZA - FB - HYATT PLACE	1/8/2025	2/3/2025	$	83.96	26	$ 2,182.96
9197	Connell 1-27-25	ABEZA - FB - HYATT PLACE	1/7/2025	2/3/2025	$	24.14	27	$ 651.78
9198	Connell 1-27-25	ABEZA - FB - HYATT PLACE	1/6/2025	2/3/2025	$	27.29	28	$ 764.12
9199	Connell 1-27-25	ABEXA - LDG - HYATT PLACE	1/6/2025	2/3/2025	$	185.90	28	$ 5,205.20
9200	Connell 1-27-25	ABEXA - LDG - HYATT PLACE	1/7/2025	2/3/2025	$	189.20	27	$ 5,108.40
9201	Connell 1-27-25	ABEXA - LDG - HYATT PLACE	1/8/2025	2/3/2025	$	180.40	26	$ 4,690.40
9202	Connell 2-3-25	MISSION BBQ LANCASTER-CAT	1/30/2025	2/13/2025	$	423.80	14	$ 5,933.20
9203	Connell 2-21-25	BURGER KING #4546	2/16/2025	2/28/2025	$	8.45	12	$ 101.40
9204	Connell 2-21-25	WEIS MARKETS 088	2/16/2025	2/28/2025	$	25.03	12	$ 300.36
9205	Connell 3-3-25-1	ATOWN-SPORTS & SOCIAL	2/24/2025	3/6/2025	$	32.08	10	$ 320.80
9206	Connell 3-3-25-1	RENAISSANCE ALLENTOWN	2/23/2025	3/6/2025	$	35.74	11	$ 393.14
9207	Connell 3-3-25-2	SHEETZ 0370 00003707	2/17/2025	3/6/2025	$	23.37	17	$ 397.29
9208	Connell 3-3-25-2	SHEETZ 0655 00006551	2/17/2025	3/6/2025	$	23.45	17	$ 398.65
9209	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/23/2025	3/6/2025	$	218.90	11	$ 2,407.90
9210	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/24/2025	3/6/2025	$	279.86	10	$ 2,798.60
9211	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/25/2025	3/6/2025	$	279.86	9	$ 2,518.74
9212	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/26/2025	3/6/2025	$	235.86	8	$ 1,886.88
9213	Connell 3-10-25-2	CHILI'S MANHEIM PIKE	3/5/2025	3/10/2025	$	82.62	5	$ 413.10
9214	Connell 3-27-25	TST*GRAND CENTRAL BAGEL	3/20/2025	3/28/2025	$	64.13	8	$ 513.04
9215	Connell 4-14-25	KFC H730054	4/8/2025	4/28/2025	$	20.65	20	$ 413.00
9216	Connell 5-2-25	TST* TWO COUSINS PIZZA -	4/23/2025	5/9/2025	$	193.06	16	$ 3,088.96
9217	Connell 5-2-25-1	CHILI'S MANHEIM PIKE	4/27/2025	5/9/2025	$	40.26	12	$ 483.12
9218	Connell 5-8-25	SHEETZ 0235	4/30/2025	5/9/2025	$	21.82	9	$ 196.38
9219	Connell 6-4-25	MISSION BBQ WYOMISSING-ST	5/27/2025	6/17/2025	$	71.36	21	$ 1,498.56
9220	Connell 6-11-25	SHEETZ 0228	6/1/2025	6/17/2025	$	20.72	16	$ 331.52
9221	Connell 6-11-25	SHEETZ 0228	6/1/2025	6/17/2025	$	16.48	16	$ 263.68
9222	Connell 6-11-25	SHEETZ 0657	5/31/2025	6/17/2025	$	25.55	17	$ 434.35
9223	Connell 6-11-25-2	CHICK-FIL-A #03591	5/29/2025	6/17/2025	$	80.56	19	$ 1,530.64
9224	Connell 6-23-25-2	MISSION BBQ LANCASTER-CAT	6/19/2025	6/26/2025	$	904.87	7	$ 6,334.09
9225	CEO End of year meeting	OLIVE GARDEN ZK 0021544	12/17/2024	1/2/2025	$	183.25	16	$ 2,932.00
9226	Team Building & Safety Breakfast	TST*CHRIS FAMILY RESTAU	1/3/2025	1/14/2025	$	74.99	11	$ 824.89
9227	DCC New Years Day Holiday Food	TACO BELL 724422	1/2/2025	1/14/2025	$	60.35	12	$ 724.20
9228	2024BL Storm Food	WAWA 266	12/29/2024	1/14/2025	$	98.13	16	$ 1,570.08
9229	2025AF Storm Food	WEIS MARKETS 188	2/16/2025	3/3/2025	$	21.98	15	$ 329.70
9230	Team Building & Safety Breakfast	TST*CHRIS FAMILY RESTAU	2/21/2025	4/4/2025	$	103.82	42	$ 4,360.44
9231	Let FISR EAT initiative	WAWA 266	2/26/2025	4/4/2025	$	53.41	37	$ 1,976.17
9232	Lunch for Event Analysis	JERSEY MIKES ONLINE UC	3/4/2025	4/4/2025	$	97.34	31	$ 3,017.54
9233	Pi Day	SLICE*SLICEOFITALY	3/14/2025	4/4/2025	$	230.44	21	$ 4,839.24
9234	Wildfire Mitigation	DUNKIN #353983 Q35	3/20/2025	4/4/2025	$	65.98	15	$ 989.70
9235	Safety Day	TST*SURACIS - PLAINS	11/14/2024	1/2/2025	$	244.51	49	$ 11,980.99

9236	December Staff 2024	IHOP 5639	12/16/2024	1/2/2025	$	128.99	17	$ 2,192.83
9237	December WBASC Safety	EZCATER*THE CAFE 315	12/19/2024	1/22/2025	$	746.72	34	$ 25,388.48
9238	Storm meal 13066111	MCDONALD'S F3751	12/11/2024	2/18/2025	$	12.71	69	$ 876.99
9239	Cragle January Safety Meeting	SQ *VINOS DELI	1/21/2025	2/24/2025	$	135.72	34	$ 4,614.48
9240	Cragle Team Mtg 1-27	IHOP 5639	1/27/2025	3/7/2025	$	135.17	39	$ 5,271.63
9241	Cragle Assessments Allentown	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/7/2025	$	119.00	43	$ 5,117.00
9242	Cragle Assessments Allentown	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/7/2025	$	11.90	43	$ 511.70
9243	Cragle Storm 2/17	BURGER KING #2605 Q07	2/17/2025	3/7/2025	$	12.60	18	$ 226.80
9244	Cragle Team Mtg 3/5	TANG ASIAN CUISINE	3/5/2025	4/15/2025	$	150.59	41	$ 6,174.19
9245	Cragle Staff Mtg	SQ *VINOS DELI	3/25/2025	5/5/2025	$	99.94	41	$ 4,097.54
9246	Cragle March Safety	III GUYS RESTAURANT LLC M	3/31/2025	5/5/2025	$	133.31	35	$ 4,665.85
9247	Cragle Team Meeting 4/23	TST*BARLEY CREEK BREWING	4/23/2025	6/6/2025	$	161.00	44	$ 7,084.00
9248	Cragle Team Meeting 5-21-25	THE AVENUE RESTAURANT	5/21/2025	6/6/2025	$	216.86	16	$ 3,469.76
9249	Storm 13941621	SHEETZ 0712	6/1/2025	6/11/2025	$	16.01	10	$ 160.10
9250	M&E New Helper Lunch	PERKINS RESTAURANT 3716	6/3/2025	6/11/2025	$	411.30	8	$ 3,290.40
9251	March Expense #24	COMFORT INN LAKE ARIEL	3/17/2025	3/28/2025	$	3,222.00	11	$ 35,442.00
9252	March Expense #24	COMFORT INN LAKE ARIEL	3/17/2025	3/28/2025	$	289.98	11	$ 3,189.78
9253	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	139.00	16	$ 2,224.00
9254	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	13.90	16	$ 222.40
9255	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	139.00	16	$ 2,224.00
9256	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	13.90	16	$ 222.40
9257	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	139.00	16	$ 2,224.00
9258	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	13.90	16	$ 222.40
9259	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	139.00	16	$ 2,224.00
9260	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	13.90	16	$ 222.40
9261	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	139.00	16	$ 2,224.00
9262	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$	13.90	16	$ 222.40
9263	Popeyes	Popeys	5/6/2025	5/12/2025	$	81.80	6	$ 490.80
9264	Allentown	ALLENTOWN PARKING 940 LIN	3/27/2025	4/10/2025	$	12.00	14	$ 168.00
9265	Feb Report	OLD FARMERS TABLE	1/22/2025	2/6/2025	$	67.84	15	$ 1,017.60
9266	Feb Report	PERKINS RESTAURANT 3716	1/17/2025	2/6/2025	$	100.18	20	$ 2,003.60
9267	Keith Crockford	DUNKIN #341255 Q35	1/4/2025	1/17/2025	$	3.06	13	$ 39.78
9268	REFUND CARD USED IN ERROR	DUNKIN #341255 Q35	1/4/2025	1/17/2025	$	(3.06)	13	$ (39.78)
9269	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9270	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9271	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9272	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9273	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9274	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9275	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9276	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9277	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9278	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9279	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9280	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9281	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9282	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9283	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9284	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9285	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9286	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9287	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9288	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9289	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9290	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9291	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9292	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9293	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9294	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9295	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9296	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9297	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9298	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9299	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9300	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9301	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9302	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9303	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9304	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9305	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9306	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9307	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9308	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9309	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9310	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9311	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	129.00	17	$ 2,193.00
9312	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	7.74	17	$ 131.58
9313	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$	6.45	17	$ 109.65
9314	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	119.00	16	$ 1,904.00
9315	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	7.14	16	$ 114.24
9316	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	4.76	16	$ 76.16
9317	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$	119.00	15	$ 1,785.00
9318	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$	7.14	15	$ 107.10
9319	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$	4.76	15	$ 71.40
9320	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	119.00	16	$ 1,904.00
9321	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	7.14	16	$ 114.24
9322	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	4.76	16	$ 76.16
9323	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$	119.00	15	$ 1,785.00
9324	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$	7.14	15	$ 107.10
9325	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$	4.76	15	$ 71.40
9326	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/16/2025	3/5/2025	$	3,689.00	17	$ 62,713.00
9327	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/16/2025	3/5/2025	$	368.90	17	$ 6,271.30
9328	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	4,284.00	16	$ 68,544.00
9329	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$	428.40	16	$ 6,854.40
9330	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	199.00	29	$ 5,771.00
9331	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	17.91	29	$ 519.39
9332	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	199.00	29	$ 5,771.00
9333	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	17.91	29	$ 519.39
9334	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	199.00	29	$ 5,771.00
9335	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	17.91	29	$ 519.39
9336	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	199.00	29	$ 5,771.00
9337	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	17.91	29	$ 519.39
9338	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	199.00	29	$ 5,771.00
9339	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	17.91	29	$ 519.39
9340	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	224.00	29	$ 6,496.00
9341	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	20.16	29	$ 584.64
9342	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	224.00	29	$ 6,496.00
9343	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	20.16	29	$ 584.64
9344	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	224.00	29	$ 6,496.00

9345	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	20.16	29	$ 584.64
9346	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	224.00	29	$ 6,496.00
9347	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	20.16	29	$ 584.64
9348	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	224.00	29	$ 6,496.00
9349	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$	20.16	29	$ 584.64
9350	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	259.00	30	$ 7,770.00
9351	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	23.31	30	$ 699.30
9352	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	259.00	30	$ 7,770.00
9353	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	23.31	30	$ 699.30
9354	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	259.00	30	$ 7,770.00
9355	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	23.31	30	$ 699.30
9356	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	259.00	30	$ 7,770.00
9357	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	23.31	30	$ 699.30
9358	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	259.00	30	$ 7,770.00
9359	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	23.31	30	$ 699.30
9360	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	284.00	30	$ 8,520.00
9361	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	25.56	30	$ 766.80
9362	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	284.00	30	$ 8,520.00
9363	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	25.56	30	$ 766.80
9364	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	284.00	30	$ 8,520.00
9365	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	25.56	30	$ 766.80
9366	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	284.00	30	$ 8,520.00
9367	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$	25.56	30	$ 766.80
9368	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	359.01	30	$ 10,770.30
9369	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	313.23	30	$ 9,396.90
9370	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	359.01	30	$ 10,770.30
9371	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	313.23	30	$ 9,396.90
9372	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	313.23	30	$ 9,396.90
9373	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	359.01	30	$ 10,770.30
9374	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	336.12	30	$ 10,083.60
9375	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	359.01	30	$ 10,770.30
9376	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	313.23	30	$ 9,396.90
9377	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	359.01	30	$ 10,770.30
9378	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	313.23	30	$ 9,396.90
9379	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$	336.12	30	$ 10,083.60
9380	Storm 2.16.25 Refund	Hampton Inns	2/16/2025	4/8/2025	$	(216.91)	51	$ (11,062.41)
9381	RAD20250115		1/15/2025	3/19/2025	$	67.20	63	$ 4,233.60
9382	RAD20250422		4/22/2025	5/1/2025	$	65.80	9	$ 592.20
9383	Mileage Expense		2/27/2025	4/11/2025	$	56.70	43	$ 2,438.10
9384	Mileage Expense		5/16/2025	6/17/2025	$	53.20	32	$ 1,702.40
9385	Ez pass	PTC EZ PASS AUTO RE.	12/14/2024	1/6/2025	$	70.00	23	$ 1,610.00
9386	Ez pass	PTC EZ PASS AUTO RE.	1/18/2025	1/30/2025	$	70.00	12	$ 840.00
9387	Ez pass	PTC EZ PASS AUTO RE.	1/29/2025	2/20/2025	$	70.00	22	$ 1,540.00
9388	Ez pass	PTC EZ PASS AUTO RE.	2/17/2025	3/3/2025	$	70.00	14	$ 980.00
9389	Nicks Bistro & Pizzeria	NICKS BISTRO & PIZZERIA	2/20/2025	4/4/2025	$	47.67	43	$ 2,049.81
9390	Ez pass	PTC EZ PASS AUTO RE.	3/19/2025	4/10/2025	$	70.00	22	$ 1,540.00
9391	Ez pass	PTC EZ PASS AUTO RE.	3/7/2025	4/10/2025	$	70.00	34	$ 2,380.00
9392	Ez pass	PTC EZ PASS AUTO RE.	4/20/2025	4/29/2025	$	70.00	9	$ 630.00
9393	Ez pass	PTC EZ PASS AUTO RE.	4/4/2025	4/29/2025	$	70.00	25	$ 1,750.00
9394	lampo	IAPMO	3/17/2025	4/29/2025	$	1,100.00	43	$ 47,300.00
9395	Office Supplies	CELLULAR ACCESSORIES FOR	2/24/2025	3/24/2025	$	138.24	28	$ 3,870.72
9396	Office/Cell Supplies	CELLULAR ACCESSORIES FOR	4/1/2025	4/7/2025	$	55.13	6	$ 330.78
9397	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$	20.72	12	$ 248.62
9398	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$	20.72	12	$ 248.62
9399	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$	20.72	12	$ 248.62
9400	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$	3.45	12	$ 41.44
9401	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$	18.29	15	$ 274.41
9402	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$	18.29	15	$ 274.41
9403	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$	3.05	15	$ 45.74
9404	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$	3.05	15	$ 45.74
9405	Keith Darlington Expenses	MARLEYS BREWERY AND GRILL	12/19/2024	1/9/2025	$	129.03	21	$ 2,709.63
9406	Keith Darlington Expenses	PTC EZ PASS AUTO RE.	12/19/2024	1/9/2025	$	130.00	21	$ 2,730.00
9407	Keith Darlington Expenses	SALLY PURSELL S COUNTRY I	12/18/2024	1/9/2025	$	239.49	22	$ 5,268.78
9408	Keith Darlington Expenses	PTC EZ PASS AUTO RE.	11/22/2024	1/9/2025	$	100.00	48	$ 4,800.00
9409	Keith Darlington Expenses	PTC EZ PASS AUTO RE.	1/10/2025	1/17/2025	$	130.00	7	$ 910.00
9410	Gamble Farms Inn & Suites	GAMBLE FARM INN AND SUITE	4/30/2025	5/30/2025	$	197.58	30	$ 5,927.40
9411	Gamble Farms Inn & Suites-2	GAMBLE FARM INN AND SUITE	4/30/2025	5/30/2025	$	1,086.69	30	$ 32,600.70
9412	Gamble Farms Inn & Suites-3	GAMBLE FARM INN AND SUITE	4/30/2025	5/30/2025	$	691.53	30	$ 20,745.90
9413	Safety Meeting	MISSION BBQ ALLENTOWN-STO	2/20/2025	3/27/2025	$	278.62	35	$ 9,751.70
9414	Storm Lodging	Holiday Inn	2/28/2025	3/27/2025	$	89.00	27	$ 2,403.00
9415	Storm Lodging	Holiday Inn	2/28/2025	3/27/2025	$	5.34	27	$ 144.18
9416	Storm Lodging	Holiday Inn	2/28/2025	3/27/2025	$	3.56	27	$ 96.12
9417	Safety Meeting	TAP AT HUMBOLDT BEER DEPO	3/18/2025	4/11/2025	$	39.62	24	$ 950.88
9418	Safety Meeting	DD *SALPIZZA	3/21/2025	4/11/2025	$	259.73	21	$ 5,454.33
9419	Safety Meeting	DD *SALPIZZA	3/22/2025	4/29/2025	$	(11.56)	38	$ (439.28)
9420	Safety Meeting	SAL'S PIZZA	4/10/2025	4/29/2025	$	73.94	19	$ 1,404.86
9421	cellphone accessories	CELLULAR ACCESSORIES FOR	12/30/2024	1/9/2025	$	120.82	10	$ 1,208.20
9422	phone accessories - Brian Maas	CELLULAR ACCESSORIES FOR	2/4/2025	2/10/2025	$	70.82	6	$ 424.92
9423	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$	20.61	6	$ 123.68
9424	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$	20.61	6	$ 123.68
9425	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$	20.61	6	$ 123.68
9426	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$	20.61	6	$ 123.68
9427	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$	20.61	6	$ 123.68
9428	apple usb cable - Glenn Murray	CELLULAR ACCESSORIES FOR	3/5/2025	3/13/2025	$	36.64	8	$ 293.12
9429	case and screen protector - Vovk	CELLULAR ACCESSORIES FOR	3/18/2025	3/27/2025	$	52.83	9	$ 475.47
9430	Good Catch winner lunch	SQ *MELLOW MINDED CAFE	4/3/2025	4/23/2025	$	36.44	20	$ 728.80
9431	phone case and protector - Tim P	CELLULAR ACCESSORIES FOR	5/20/2025	5/27/2025	$	70.82	7	$ 495.74
9432	West Shore phone holders	AMAZON MKTPL*NH3RS4ZK0	6/8/2025	6/12/2025	$	365.47	4	$ 1,461.88
9433	car phone holders HARSC	AMAZON MKTPL*NA68E34D2	6/10/2025	6/17/2025	$	182.78	7	$ 1,279.46
9434	car phone holders 0496	AMAZON MKTPL*NA1S224F2	6/10/2025	6/20/2025	$	84.36	10	$ 843.60
9435	batteries	97612 - ON-STREET METERS	12/13/2024	1/10/2025	$	4.00	28	$ 112.00
9436	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9437	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9438	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9439	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9440	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9441	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9442	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9443	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9444	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9445	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9446	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9447	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9448	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9449	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9450	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9451	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9452	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9453	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60

9454	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9455	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9456	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9457	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9458	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9459	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9460	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9461	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9462	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9463	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9464	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9465	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9466	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9467	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9468	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9469	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9470	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9471	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9472	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9473	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9474	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9475	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9476	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9477	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9478	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9479	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9480	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9481	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9482	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9483	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9484	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9485	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9486	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9487	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9488	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9489	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9490	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9491	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9492	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9493	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9494	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9495	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9496	Storm Support	FOUR POINTS ALLENTOWN LEH	12/5/2024	1/2/2025	$	(272.80)	28	$ (7,638.40)
9497	Storm Support	FOUR POINTS ALLENTOWN LEH	12/5/2024	1/2/2025	$	272.80	28	$ 7,638.40
9498	SEE Conference 2025 Registration	SOUTHEASTERN ELECTRIC	1/30/2025	2/14/2025	$	850.00	15	$ 12,750.00
9499	SEE Conference 2025 Airfare	AGENT FEE 8900901194292	2/12/2025	3/7/2025	$	3.00	23	$ 69.00
9500	SEE Conference 2025 Airfare	Southwest Airlines	2/12/2025	3/7/2025	$	629.97	23	$ 14,489.31
9501	Team Safety Lunch	DOCKSIDE WILLIES	3/7/2025	3/14/2025	$	86.64	7	$ 606.48
9502	Storm Support 3/16/25	LINX RESTAURANT AND PU	3/17/2025	3/27/2025	$	28.87	10	$ 288.70
9503	Storm Support 3/16/25	FOUR POINTS ALLENTOWN LEH	3/17/2025	3/27/2025	$	119.00	10	$ 1,190.00
9504	Storm Support 3/16/25	FOUR POINTS ALLENTOWN LEH	3/17/2025	3/27/2025	$	7.14	10	$ 71.40
9505	Storm Support 3/16/25	FOUR POINTS ALLENTOWN LEH	3/17/2025	3/27/2025	$	4.76	10	$ 47.60
9506	Storm Room Support Lodging	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$	131.00	9	$ 1,179.00
9507	Storm Room Support Lodging	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$	7.86	9	$ 70.74
9508	Storm Room Support Lodging	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$	5.24	9	$ 47.16
9509	3/3/25 Dunken Donuts	Dunken Donuts	3/3/2025	3/14/2025	$	124.61	11	$ 1,370.71
9510	3/3/25 Dunken Donuts	Dunken Donuts	3/3/2025	3/14/2025	$	69.77	11	$ 767.47
9511	3/3/25 Dunken Donuts	Dunken Donuts	3/3/2025	3/14/2025	$	76.70	11	$ 843.70
9512	April 18 Food	Chipotle	4/18/2025	4/24/2025	$	127.05	6	$ 762.30
9513	EAPA	EAPA	1/13/2025	1/17/2025	$	216.00	4	$ 864.00
9514	Team Lunch	MORRIS FAMILY REST MONTO	1/24/2025	2/3/2025	$	69.79	10	$ 697.90
9515	Training	Holiday Inn	2/4/2025	2/13/2025	$	97.85	9	$ 880.65
9516	Training	Holiday Inn	2/4/2025	2/13/2025	$	9.78	9	$ 88.02
9517	Team Lunch	CKE*GOODWIL'S RESTAURANT	2/14/2025	3/3/2025	$	64.72	17	$ 1,100.24
9518	Safety meeting	TOMS KITCHEN	3/3/2025	3/7/2025	$	208.68	4	$ 834.72
9519	Storm Room Nightshift Dinner	DOMINO'S 4765	3/16/2025	3/26/2025	$	208.05	10	$ 2,080.50
9520	Team Lunch	CKE*GOODWIL'S RESTAURANT	3/20/2025	3/26/2025	$	73.88	6	$ 443.28
9521	Syslogging Lunch	MARZONI'S (SELLINSGROVE)	3/31/2025	4/14/2025	$	115.60	14	$ 1,618.40
9522	EAPA	DoubleTree Hotels	4/7/2025	4/15/2025	$	134.00	8	$ 1,072.00
9523	EAPA	DoubleTree Hotels	4/7/2025	4/15/2025	$	18.76	8	$ 150.08
9524	EAPA	DoubleTree Hotels	4/8/2025	4/15/2025	$	134.00	7	$ 938.00
9525	EAPA	DoubleTree Hotels	4/8/2025	4/15/2025	$	18.76	7	$ 131.32
9526	EAPA	TACO BELL 030672	4/7/2025	4/15/2025	$	26.54	8	$ 212.32
9527	Mileage		10/16/2024	1/13/2025	$	103.18	89	$ 9,183.02
9528	Mileage		10/17/2024	1/13/2025	$	60.30	88	$ 5,306.40
9529	Mileage	PA Turnpike	10/17/2024	1/13/2025	$	10.40	88	$ 915.20
9530	Mileage		10/23/2024	1/13/2025	$	150.75	82	$ 12,361.50
9531	Mileage	PA Turnpike	10/23/2024	1/13/2025	$	10.40	82	$ 852.80
9532	Mileage		10/24/2024	1/13/2025	$	49.92	81	$ 4,043.12
9533	Mileage		10/24/2024	1/13/2025	$	49.92	81	$ 4,043.12
9534	Mileage		10/30/2024	1/13/2025	$	145.39	75	$ 10,904.25
9535	Mileage	PA Turnpike	10/30/2024	1/13/2025	$	10.40	75	$ 780.00
9536	Mileage		10/31/2024	1/13/2025	$	103.18	74	$ 7,635.32
9537	Mileage		11/4/2024	1/13/2025	$	150.75	70	$ 10,552.50
9538	Mileage	PA Turnpike	11/4/2024	1/13/2025	$	10.40	70	$ 728.00
9539	Mileage		11/6/2024	1/13/2025	$	126.63	68	$ 8,610.84
9540	Mileage	PA Turnpike	11/6/2024	1/13/2025	$	10.40	68	$ 707.20
9541	Mileage		11/7/2024	1/13/2025	$	83.75	67	$ 5,611.25
9542	Mileage		11/13/2024	1/13/2025	$	148.74	61	$ 9,073.14
9543	Mileage	PA Turnpike	11/13/2024	1/13/2025	$	10.40	61	$ 634.40
9544	Mileage		11/14/2024	2/11/2025	$	78.73	89	$ 7,006.53
9545	Mileage		11/14/2024	2/11/2025	$	78.73	89	$ 7,006.53
9546	Mileage	PA Turnpike	11/14/2024	2/11/2025	$	10.40	89	$ 925.60
9547	Mileage		11/15/2024	2/11/2025	$	65.66	88	$ 5,778.08
9548	Mileage		11/20/2024	2/11/2025	$	186.93	83	$ 15,515.19
9549	Mileage	PA Turnpike	11/20/2024	2/11/2025	$	10.40	83	$ 863.20
9550	Mileage		11/21/2024	2/11/2025	$	78.73	82	$ 6,455.45
9551	Mileage		11/21/2024	2/11/2025	$	78.73	82	$ 6,455.45
9552	Mileage	PA Turnpike	11/21/2024	2/11/2025	$	5.20	82	$ 426.40
9553	Mileage	PA Turnpike	11/21/2024	2/11/2025	$	5.20	82	$ 426.40
9554	Mileage		12/2/2024	2/11/2025	$	78.73	71	$ 5,589.48
9555	Mileage		12/2/2024	2/11/2025	$	78.73	71	$ 5,589.48
9556	Mileage	PA Turnpike	12/2/2024	2/11/2025	$	5.20	71	$ 369.20
9557	Mileage	PA Turnpike	12/2/2024	2/11/2025	$	5.20	71	$ 369.20
9558	Mileage		12/5/2024	2/11/2025	$	38.19	68	$ 2,596.92
9559	Mileage		12/5/2024	2/11/2025	$	38.19	68	$ 2,596.92
9560	Mileage		12/9/2024	2/11/2025	$	78.73	64	$ 5,038.40
9561	Mileage		12/9/2024	2/11/2025	$	78.73	64	$ 5,038.40
9562	Mileage	PA Turnpike	12/9/2024	2/11/2025	$	5.20	64	$ 332.80

9563	Mileage	PA Turnpike	12/9/2024	2/11/2025	$ 5.20	64	$	332.80
9564	Mileage		12/11/2024	2/11/2025	$ 150.08	62	$	9,304.96
9565	Mileage	PA Turnpike	12/11/2024	2/11/2025	$ 10.40	62	$	644.80
9566	Mileage		12/12/2024	2/11/2025	$ 38.86	61	$	2,370.46
9567	Mileage		12/12/2024	2/11/2025	$ 38.86	61	$	2,370.46
9568	Mileage		12/18/2024	2/11/2025	$ 138.02	55	$	7,591.10
9569	Mileage	PA Turnpike	12/18/2024	2/11/2025	$ 10.40	55	$	572.00
9570	Mileage		12/19/2024	3/1/2025	$ 126.63	72	$	9,117.36
9571	Mileage	PA Turnpike	12/19/2024	3/1/2025	$ 10.40	72	$	748.80
9572	Mileage		12/23/2024	3/1/2025	$ 126.63	68	$	8,610.84
9573	Mileage	PA Turnpike	12/23/2024	3/1/2025	$ 10.40	68	$	707.20
9574	Mileage		12/30/2024	3/1/2025	$ 75.71	61	$	4,618.31
9575	Mileage		12/30/2024	3/1/2025	$ 75.71	61	$	4,618.31
9576	Mileage	PA Turnpike	12/30/2024	3/1/2025	$ 5.20	61	$	317.20
9577	Mileage	PA Turnpike	12/30/2024	3/1/2025	$ 5.20	61	$	317.20
9578	Mileage		1/13/2025	4/7/2025	$ 105.00	84	$	8,820.00
9579	Mileage		1/17/2025	4/7/2025	$ 107.10	80	$	8,568.00
9580	Mileage		1/23/2025	4/7/2025	$ 81.90	74	$	6,060.60
9581	Mileage		1/23/2025	4/7/2025	$ 81.90	74	$	6,060.60
9582	Mileage	PA Turnpike	1/23/2025	4/7/2025	$ 6.00	74	$	444.00
9583	Mileage	PA Turnpike	1/23/2025	4/7/2025	$ 6.00	74	$	444.00
9584	Mileage		1/24/2025	4/7/2025	$ 127.40	73	$	9,300.20
9585	Mileage	PA Turnpike	1/24/2025	4/7/2025	$ 6.00	73	$	438.00
9586	Mileage		1/29/2025	4/7/2025	$ 81.90	68	$	5,569.20
9587	Mileage		1/29/2025	4/7/2025	$ 81.90	68	$	5,569.20
9588	Mileage	PA Turnpike	1/29/2025	4/7/2025	$ 6.00	68	$	408.00
9589	Mileage	PA Turnpike	1/29/2025	4/7/2025	$ 6.00	68	$	408.00
9590	Mileage		1/30/2025	4/7/2025	$ 78.40	67	$	5,252.80
9591	Mileage		2/5/2025	4/7/2025	$ 76.30	61	$	4,654.30
9592	Mileage		2/7/2025	4/7/2025	$ 155.40	59	$	9,168.60
9593	Mileage	PA Turnpike	2/7/2025	4/7/2025	$ 12.00	59	$	708.00
9594	Mileage		2/10/2025	4/21/2025	$ 131.60	70	$	9,212.00
9595	Mileage	PA Turnpike	2/10/2025	4/21/2025	$ 12.00	70	$	840.00
9596	Mileage		2/12/2025	4/21/2025	$ 81.90	68	$	5,569.20
9597	Mileage		2/12/2025	4/21/2025	$ 81.90	68	$	5,569.20
9598	Mileage	PA Turnpike	2/12/2025	4/21/2025	$ 6.00	68	$	408.00
9599	Mileage	PA Turnpike	2/12/2025	4/21/2025	$ 6.00	68	$	408.00
9600	Mileage		2/13/2025	4/21/2025	$ 81.90	67	$	5,487.30
9601	Mileage		2/19/2025	4/21/2025	$ 157.50	61	$	9,607.50
9602	Mileage	PA Turnpike	2/19/2025	4/21/2025	$ 12.00	61	$	732.00
9603	Mileage		2/20/2025	4/21/2025	$ 87.50	60	$	5,250.00
9604	Mileage		2/24/2025	5/5/2025	$ 131.60	70	$	9,212.00
9605	Mileage	PA Turnpike	2/24/2025	5/5/2025	$ 12.00	70	$	840.00
9606	Mileage		2/25/2025	5/5/2025	$ 163.80	69	$	11,302.20
9607	Mileage	PA Turnpike	2/25/2025	5/5/2025	$ 12.00	69	$	828.00
9608	Mileage		2/27/2025	5/5/2025	$ 107.10	67	$	7,175.70
9609	Mileage		2/28/2025	5/5/2025	$ 196.70	66	$	12,982.20
9610	Mileage	PA Turnpike	2/28/2025	5/5/2025	$ 12.00	66	$	792.00
9611	Mileage		3/6/2025	5/22/2025	$ 107.10	77	$	8,246.70
9612	Mileage		3/7/2025	5/22/2025	$ 171.50	76	$	13,034.00
9613	Mileage	PA Turnpike	3/7/2025	5/22/2025	$ 12.00	76	$	912.00
9614	Mileage		3/11/2025	5/22/2025	$ 106.40	72	$	7,660.80
9615	Mileage	PA Turnpike	3/11/2025	5/22/2025	$ 22.32	72	$	1,607.04
9616	Mileage		3/12/2025	5/22/2025	$ 114.10	71	$	8,101.10
9617	Mileage	PA Turnpike	3/12/2025	5/22/2025	$ 22.32	71	$	1,584.72
9618	Mileage		3/13/2025	5/22/2025	$ 41.30	70	$	2,891.00
9619	Mileage		3/13/2025	5/22/2025	$ 41.30	70	$	2,891.00
9620	Mileage		3/14/2025	5/22/2025	$ 69.30	69	$	4,781.70
9621	Mileage		3/19/2025	5/22/2025	$ 107.10	64	$	6,854.40
9622	Mileage		3/20/2025	5/22/2025	$ 76.65	63	$	4,828.95
9623	Mileage		3/20/2025	5/22/2025	$ 76.65	63	$	4,828.95
9624	Mileage	PA Turnpike	3/20/2025	5/22/2025	$ 6.00	63	$	378.00
9625	Mileage	PA Turnpike	3/20/2025	5/22/2025	$ 6.00	63	$	378.00
9626	Mileage		3/24/2025	6/6/2025	$ 131.60	74	$	9,738.40
9627	Mileage	PA Turnpike	3/24/2025	6/6/2025	$ 12.00	74	$	888.00
9628	Mileage		3/27/2025	6/6/2025	$ 62.30	71	$	4,423.30
9629	Mileage		4/2/2025	6/6/2025	$ 161.70	65	$	10,510.50
9630	Mileage	PA Turnpike	4/2/2025	6/6/2025	$ 12.00	65	$	780.00
9631	Mileage		4/3/2025	6/6/2025	$ 107.10	64	$	6,854.40
9632	Mileage		4/4/2025	6/6/2025	$ 131.60	63	$	8,290.80
9633	Mileage	PA Turnpike	4/4/2025	6/6/2025	$ 12.00	63	$	756.00
9634	Mileage		4/7/2025	6/23/2025	$ 40.60	77	$	3,126.20
9635	Mileage	PA Turnpike	4/7/2025	6/23/2025	$ 7.70	77	$	592.90
9636	Mileage		4/8/2025	6/23/2025	$ 122.50	76	$	9,310.00
9637	Mileage	PA Turnpike	4/7/2025	6/23/2025	$ 24.00	77	$	1,848.00
9638	Mileage		4/9/2025	6/23/2025	$ 127.40	75	$	9,555.00
9639	Mileage	PA Turnpike	4/9/2025	6/23/2025	$ 12.00	75	$	900.00
9640	Mileage		4/10/2025	6/23/2025	$ 155.40	74	$	11,499.60
9641	Mileage	PA Turnpike	4/10/2025	6/23/2025	$ 12.00	74	$	888.00
9642	Mileage		4/11/2025	6/23/2025	$ 157.50	73	$	11,497.50
9643	Mileage	PA Turnpike	4/11/2025	6/23/2025	$ 12.00	73	$	876.00
9644	Mileage		4/16/2025	6/23/2025	$ 108.50	68	$	7,378.00
9645	Mileage		4/17/2025	6/23/2025	$ 74.20	67	$	4,971.40
9646	Mileage		4/17/2025	6/23/2025	$ 74.20	67	$	4,971.40
9647	Mileage	PA Turnpike	4/17/2025	6/23/2025	$ 3.00	67	$	201.00
9648	Mileage	PA Turnpike	4/17/2025	6/23/2025	$ 3.00	67	$	201.00
9649	Mileage		4/23/2025	6/23/2025	$ 39.20	61	$	2,391.20
9650	Mileage		4/23/2025	6/23/2025	$ 39.20	61	$	2,391.20
9651	Mileage		4/24/2025	6/23/2025	$ 79.10	60	$	4,746.00
9652	Mileage	PA Turnpike	4/24/2025	6/23/2025	$ 12.00	60	$	720.00
9653	Crew Visits	CHICK-FIL-A #03591	1/6/2025	2/24/2025	$ 23.13	49	$	1,133.37
9654	Crew Visits	CHILI'S MANHEIM PIKE	2/7/2025	2/24/2025	$ 49.57	17	$	842.69
9655	Crew Visits	CHICK-FIL-A #03591	2/19/2025	2/24/2025	$ 47.61	5	$	238.05
9656	New Hire Interviews Winter 2025	FOUR POINTS ALLENTOWN LEH	1/23/2025	2/24/2025	$ 119.00	32	$	3,808.00
9657	New Hire Interviews Winter 2025	FOUR POINTS ALLENTOWN LEH	1/23/2025	2/24/2025	$ 11.90	32	$	380.80
9658	After Action Review Meeting	LOUIES PRIME STEAKHOUS	2/26/2025	3/10/2025	$ 372.67	12	$	4,472.04
9659	DiCicco Meetings	TST*PUDGES STEAKS EXPANS	4/8/2025	5/10/2025	$ 46.04	32	$	1,473.28
9660	DiCicco Crew Safety Visit	CHICK-FIL-A #02348	4/25/2025	5/10/2025	$ 42.83	15	$	642.45
9661	2.3.25 Report	WAWA 266	1/29/2025	2/24/2025	$ 13.93	26	$	362.18
9662	3.6.25 Report	UTILITY BUSINESS MEDIA	2/25/2025	3/24/2025	$ 80.00	27	$	2,160.00
9663	TRAINING MILEAGE		6/16/2025	6/25/2025	$ 35.70	9	$	321.30
9664	TRAINING MILEAGE		6/17/2025	6/25/2025	$ 35.70	8	$	285.60
9665	TRAINING MILEAGE		6/18/2025	6/25/2025	$ 35.70	7	$	249.90
9666	TRAINING MILEAGE		6/19/2025	6/25/2025	$ 18.20	6	$	109.20
9667	Kentucky Mutual Assistance	STOOGES PUB & GRUB	1/9/2025	1/21/2025	$ 21.75	12	$	261.00
9668	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 109.00	14	$	1,526.00
9669	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 6.80	14	$	95.20
9670	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 3.27	14	$	45.78
9671	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 1.09	14	$	15.26

9672	Kentucky Mutual Assistance	ZAXBY'S #31301	1/7/2025	1/21/2025	$	19.38	14	$ 271.32
9673	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$	109.00	15	$ 1,635.00
9674	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$	6.80	15	$ 102.00
9675	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$	3.27	15	$ 49.05
9676	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$	1.09	15	$ 16.35
9677	Kentucky Mutual Assistance	HILTON GARDEN INN RES	1/7/2025	1/21/2025	$	13.60	14	$ 190.40
9678	Kentucky Mutual Assistance	LITTLE CAESARS 2092-0002	1/6/2025	1/21/2025	$	6.02	15	$ 90.30
9679	Kentucky Mutual Assistance	LITTLE CAESARS 2092-0002	1/6/2025	1/21/2025	$	17.35	15	$ 260.25
9680	Kentucky Mutual Assistance	WENDYS 712	1/6/2025	1/21/2025	$	13.65	15	$ 204.75
9681	Kentucky Mutual Assistance	THE LOBBY BAR	1/5/2025	1/21/2025	$	25.14	16	$ 402.24
9682	Kentucky Mutual Assistance	MCDONALD'S F7940	1/5/2025	1/21/2025	$	17.36	16	$ 277.76
9683	2025 Kickoff Meeting	PLAZA AZTECA LANCASTER	1/15/2025	1/22/2025	$	210.00	7	$ 1,470.00
9684	Hurricane Recognition	Hampton Inns	2/20/2025	3/1/2025	$	159.00	9	$ 1,431.00
9685	Hurricane Recognition	Hampton Inns	2/20/2025	3/1/2025	$	9.54	9	$ 85.86
9686	Hurricane Recognition	Hampton Inns	2/20/2025	3/1/2025	$	7.95	9	$ 71.55
9687	Hurricane Recognition	TOP OF THE 80'S	2/20/2025	3/1/2025	$	193.15	9	$ 1,738.35
9688	Parking	ARENA DECK	2/28/2025	3/6/2025	$	5.00	6	$ 30.00
9689	Gaff n Go Rodeo Event	Hilton Hotels	5/6/2025	5/22/2025	$	189.00	16	$ 3,024.00
9690	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$	11.34	6	$ 68.04
9691	Gaff n Go Rodeo Event	Hilton Hotels	5/17/2025	5/22/2025	$	15.12	5	$ 75.60
9692	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$	3.78	6	$ 22.68
9693	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$	0.30	6	$ 1.80
9694	Gaff n Go Rodeo Event	IRON HORSE RESTAURANT	5/16/2025	5/22/2025	$	139.28	6	$ 835.68
9695	Gaff n Go Rodeo Event	SQ *SLIDEWAYS MOBILE BIST	5/16/2025	5/22/2025	$	394.35	6	$ 2,366.10
9696	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$	219.54	6	$ 1,317.24
9697	11/23/2024 storm incidentals	Walmart	11/23/2024	1/28/2025	$	65.93	66	$ 4,351.38
9698	PI Planning Event January 2025	National Car Rental	1/24/2025	1/30/2025	$	148.50	6	$ 891.00
9699	PI Planning Event January 2025	Stewart Garage	1/24/2025	1/30/2025	$	12.00	6	$ 72.00
9700	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$	151.20	9	$ 1,360.80
9701	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$	10.07	9	$ 90.63
9702	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$	12.85	9	$ 115.65
9703	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$	1.51	9	$ 13.59
9704	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$	2.27	9	$ 20.43
9705	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$	151.20	8	$ 1,209.60
9706	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$	10.07	8	$ 80.56
9707	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$	12.85	8	$ 102.80
9708	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$	1.51	8	$ 12.08
9709	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$	2.27	8	$ 18.16
9710	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$	151.20	7	$ 1,058.40
9711	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$	10.07	7	$ 70.49
9712	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$	12.85	7	$ 89.95
9713	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$	1.51	7	$ 10.57
9714	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$	2.27	7	$ 15.89
9715	PI Planning Event January 2025	Stewart Garage	1/23/2025	1/30/2025	$	12.00	7	$ 84.00
9716	PI Planning Event January 2025	FOURTH-GUYS SMOKEHOUSE	1/23/2025	1/30/2025	$	19.67	7	$ 137.69
9717	PI Planning Event January 2025	Stewart Garage	1/22/2025	1/30/2025	$	12.00	8	$ 96.00
9718	PI Planning Event January 2025	Hoops Grill and Sports Bar	1/22/2025	1/30/2025	$	19.00	8	$ 152.00
9719	PI Planning Event January 2025	Brendon's Catch 23	1/21/2025	1/30/2025	$	52.00	9	$ 468.00
9720	PI Planning Event January 2025	ADTRAV Travel Management	1/7/2025	1/30/2025	$	528.21	23	$ 12,148.83
9721	PI Planning Event April 2025	ENTERPRISE	4/25/2025	4/28/2025	$	173.13	3	$ 519.39
9722	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$	118.85	7	$ 831.95
9723	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$	7.92	7	$ 55.44
9724	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$	10.10	7	$ 70.70
9725	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$	1.19	7	$ 8.33
9726	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$	1.78	7	$ 12.46
9727	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$	118.85	6	$ 713.10
9728	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$	7.92	6	$ 47.52
9729	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$	10.10	6	$ 60.60
9730	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$	1.19	6	$ 7.14
9731	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$	1.78	6	$ 10.68
9732	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$	118.85	5	$ 594.25
9733	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$	7.92	5	$ 39.60
9734	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$	10.10	5	$ 50.50
9735	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$	1.19	5	$ 5.95
9736	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$	1.78	5	$ 8.90
9737	PI Planning Event April 2025	Steak & Bourbon Downtown	4/23/2025	4/28/2025	$	75.60	5	$ 378.00
9738	PI Planning Event April 2025	Cowger RT	4/23/2025	4/28/2025	$	7.00	5	$ 35.00
9739	PI Planning Event April 2025	Mojito In Havana	4/22/2025	4/28/2025	$	20.00	6	$ 120.00
9740	PI Planning Event April 2025	Old Louisville Tavern	4/21/2025	4/28/2025	$	30.24	7	$ 211.68
9741	PI Planning Event April 2025	ADTRAV Travel Management	3/26/2025	4/28/2025	$	870.37	33	$ 28,722.21
9742	PI Planning Event April 2025	Delta	4/24/2025	4/28/2025	$	35.00	4	$ 140.00
9743	PI Planning Event April 2025	Delta Airlines	4/21/2025	4/28/2025	$	35.00	7	$ 245.00
9744	RIE Travel Expense	HTL*HILTONGARDENIN	3/17/2025	4/1/2025	$	158.39	15	$ 2,375.85
9745	RIE Travel Expense	HTL*HILTONGARDENIN	3/17/2025	4/1/2025	$	90.55	15	$ 1,358.25
9746	RIE Travel Expense	HTL*HILTONGARDENIN	3/18/2025	4/1/2025	$	158.08	14	$ 2,213.12
9747	RIE Travel Expense	HTL*HILTONGARDENIN	3/18/2025	4/1/2025	$	90.55	14	$ 1,267.70
9748	RIE Travel Expense	HTL*HILTONGARDENIN	3/19/2025	4/1/2025	$	158.08	13	$ 2,055.04
9749	RIE Travel Expense	HTL*HILTONGARDENIN	3/19/2025	4/1/2025	$	90.55	13	$ 1,177.15
9750	Truck EZ Pass (Ryan)	PTC EZ PASS AUTO RE.	3/29/2025	4/8/2025	$	18.75	10	$ 187.50
9751	Truck EZ Pass (Ryan)	PTC EZ PASS AUTO RE.	3/29/2025	4/8/2025	$	56.25	10	$ 562.50
9752	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$	18.75	11	$ 206.25
9753	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$	18.75	11	$ 206.25
9754	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$	18.75	11	$ 206.25
9755	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$	18.75	11	$ 206.25
9756	Montour-Columbia Field Review		6/17/2025	6/20/2025	$	121.10	3	$ 363.30
9757	Accommodations for interviews	APPLEBEES 9620	1/24/2025	1/31/2025	$	31.24	7	$ 218.68
9758	Accommodations for interviews	Fairfield Inns	1/22/2025	1/31/2025	$	152.00	9	$ 1,368.00
9759	Accommodations for interviews	Fairfield Inns	1/22/2025	1/31/2025	$	6.08	9	$ 54.72
9760	Accommodations for interviews	Fairfield Inns	1/22/2025	1/31/2025	$	9.12	9	$ 82.08
9761	Accommodations for interviews	Fairfield Inns	1/23/2025	1/31/2025	$	131.00	8	$ 1,048.00
9762	Accommodations for interviews	Fairfield Inns	1/23/2025	1/31/2025	$	5.24	8	$ 41.92
9763	Accommodations for interviews	Fairfield Inns	1/23/2025	1/31/2025	$	7.86	8	$ 62.88
9764	Accommodations for interviews	BJ'S RESTAURANTS 594	1/22/2025	1/31/2025	$	26.49	9	$ 238.41
9765	overnight accommodations	Fairfield Inns	1/29/2025	2/6/2025	$	152.00	8	$ 1,216.00
9766	overnight accommodations	Fairfield Inns	1/29/2025	2/6/2025	$	6.08	8	$ 48.64
9767	overnight accommodations	Fairfield Inns	1/29/2025	2/6/2025	$	9.12	8	$ 72.96
9768	overnight accommodations	Fairfield Inns	2/17/2025	2/23/2025	$	152.00	6	$ 912.00
9769	overnight accommodations	Fairfield Inns	2/17/2025	2/23/2025	$	6.08	6	$ 36.48
9770	overnight accommodations	Fairfield Inns	2/17/2025	2/23/2025	$	9.12	6	$ 54.72
9771	overnight accommodations	Fairfield Inns	2/16/2025	2/23/2025	$	127.00	7	$ 889.00
9772	overnight accommodations	Fairfield Inns	2/16/2025	2/23/2025	$	5.08	7	$ 35.56
9773	overnight accommodations	Fairfield Inns	2/16/2025	2/23/2025	$	7.62	7	$ 53.34
9774	overnight accommodations	Fairfield Inns	3/6/2025	3/13/2025	$	131.00	7	$ 917.00
9775	overnight accommodations	Fairfield Inns	3/6/2025	3/13/2025	$	5.24	7	$ 36.68
9776	overnight accommodations	Fairfield Inns	3/6/2025	3/13/2025	$	7.86	7	$ 55.02
9777	Storm lunch	SHEETZ 0421	3/17/2025	3/27/2025	$	17.73	10	$ 177.30
9778	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$	127.20	6	$ 763.20
9779	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$	5.09	6	$ 30.54
9780	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$	7.63	6	$ 45.78

9781	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$	29.91	6	$ 179.46
9782	overnight accommodations	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$	124.00	8	$ 992.00
9783	overnight accommodations	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$	4.96	8	$ 39.68
9784	overnight accommodations	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$	7.44	8	$ 59.52
9785	overnight accommodations	BJ'S RESTAURANTS 594	5/19/2025	5/27/2025	$	43.00	8	$ 344.00
9786	Hotel near storm room	TOWNEPLACE SUITES	6/19/2025	6/30/2025	$	142.00	11	$ 1,562.00
9787	Hotel near storm room	TOWNEPLACE SUITES	6/19/2025	6/30/2025	$	14.20	11	$ 156.20
9788	Travel Expense OMS Training		1/13/2025	2/12/2025	$	81.90	30	$ 2,457.00
9789	Travel Expense OMS Training	EZ Pass	1/13/2025	2/12/2025	$	19.16	30	$ 574.80
9790	Travel Expense OMS Training		1/14/2025	2/12/2025	$	81.90	29	$ 2,375.10
9791	Travel Expense OMS Training	EZ Pass	1/14/2025	2/12/2025	$	19.16	29	$ 555.64
9792	Travel Expense OMS Training		1/15/2025	2/12/2025	$	81.90	28	$ 2,293.20
9793	Travel Expense OMS Training	EZ Pass	1/15/2025	2/12/2025	$	19.16	28	$ 536.48
9794	Travel Expense OMS Training		1/16/2025	2/12/2025	$	81.90	27	$ 2,211.30
9795	Travel Expense OMS Training	EZ Pass	1/16/2025	2/12/2025	$	19.16	27	$ 517.32
9796	02/17 Storm Damage Assessing		2/17/2025	4/22/2025	$	77.00	64	$ 4,928.00
9797	02/17 Storm Damage Assessing	WAYBACK BURGERS	2/17/2025	4/22/2025	$	29.64	64	$ 1,896.96
9798	SPIRIT Leadership Training	ALLENTOWN PARKING STRATA	2/25/2025	3/24/2025	$	19.00	27	$ 513.00
9799	SPIRIT Leadership Training	ALLENTOWN PARKING STRATA	2/24/2025	3/24/2025	$	14.00	28	$ 392.00
9800	SPIRIT Leadership Training	ARTSWALK	2/27/2025	3/24/2025	$	12.00	25	$ 300.00
9801	Storm 03_07_2025		3/6/2025	4/22/2025	$	30.80	47	$ 1,447.60
9802	Storm 03_07_2025		3/7/2025	4/22/2025	$	30.80	46	$ 1,416.80
9803	Storm 03_07_2025	Pennsylvania Turnpike	3/7/2025	4/22/2025	$	2.35	46	$ 108.10
9804	Dec_Jan Storm Drills		12/11/2024	3/24/2025	$	58.96	103	$ 6,072.88
9805	Dec_Jan Storm Drills	Pennsylvania Turnpike	12/11/2024	3/24/2025	$	3.30	103	$ 339.90
9806	Dec_Jan Storm Drills	Pennsylvania Turnpike	12/11/2024	3/24/2025	$	3.30	103	$ 339.90
9807	Dec_Jan Storm Drills		1/9/2025	3/24/2025	$	61.60	74	$ 4,558.40
9808	Dec_Jan Storm Drills	Pennsylvania Turnpike	1/9/2025	3/24/2025	$	3.30	74	$ 244.20
9809	Dec_Jan Storm Drills	Pennsylvania Turnpike	1/9/2025	3/24/2025	$	3.30	74	$ 244.20
9810	Distributech 2025	CINDI'S NY DELI & RESTAU	3/25/2025	4/30/2025	$	35.97	36	$ 1,294.92
9811	Distributech 2025	TEXAS SPICE OMNI DCCH	3/24/2025	4/30/2025	$	76.03	37	$ 2,813.11
9812	Distributech 2025	American Airlines	3/8/2025	4/30/2025	$	248.48	53	$ 13,169.44
9813	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	444.05	54	$ 23,978.70
9814	Distributech 2025	AGENT FEE 8900902537532	3/7/2025	4/30/2025	$	3.00	54	$ 162.00
9815	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	35.00	54	$ 1,890.00
9816	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	35.00	54	$ 1,890.00
9817	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	98.48	54	$ 5,317.92
9818	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	35.00	54	$ 1,890.00
9819	Distributech 2025	EWR LOT ECON P6	3/28/2025	4/30/2025	$	262.50	33	$ 8,662.50
9820	Distributech 2025	Uber	3/21/2025	4/30/2025	$	71.91	40	$ 2,876.40
9821	Distributech 2025	Uber	3/28/2025	4/30/2025	$	31.98	33	$ 1,055.34
9822	Distributech 2025	Uber	3/26/2025	4/30/2025	$	52.95	35	$ 1,853.25
9823	Distributech 2025	Uber	3/26/2025	4/30/2025	$	38.92	35	$ 1,362.20
9824	Distributech 2025	Uber	3/24/2025	4/30/2025	$	22.93	37	$ 848.41
9825	Distributech 2025	Uber	3/24/2025	4/30/2025	$	14.90	37	$ 551.30
9826	Distributech 2025	Uber	3/24/2025	4/30/2025	$	24.94	37	$ 922.78
9827	Distributech 2025	Uber	3/24/2025	4/30/2025	$	27.95	37	$ 1,034.15
9828	Distributech 2025	Uber	3/25/2025	4/30/2025	$	44.99	36	$ 1,619.64
9829	Distributech 2025	Uber	3/25/2025	4/30/2025	$	38.93	36	$ 1,401.48
9830	Distributech 2025	Uber	3/25/2025	4/30/2025	$	36.49	36	$ 1,313.64
9831	Distributech 2025	Uber	3/25/2025	4/30/2025	$	15.92	36	$ 573.12
9832	Distributech 2025	Uber	3/25/2025	4/30/2025	$	15.96	36	$ 574.56
9833	Distributech 2025	Holiday Inn	3/23/2025	4/30/2025	$	135.15	38	$ 5,135.70
9834	Distributech 2025	Holiday Inn	3/23/2025	4/30/2025	$	22.97	38	$ 872.86
9835	Distributech 2025	Holiday Inn	3/24/2025	4/30/2025	$	211.65	37	$ 7,831.05
9836	Distributech 2025	Holiday Inn	3/24/2025	4/30/2025	$	35.98	37	$ 1,331.26
9837	Distributech 2025	Holiday Inn	3/25/2025	4/30/2025	$	269.10	36	$ 9,687.60
9838	Distributech 2025	Holiday Inn	3/25/2025	4/30/2025	$	45.75	36	$ 1,647.00
9839	Distributech 2025	Holiday Inn	3/26/2025	4/30/2025	$	269.10	35	$ 9,418.50
9840	Distributech 2025	Holiday Inn	3/26/2025	4/30/2025	$	45.75	35	$ 1,601.25
9841	Distributech 2025	Holiday Inn	3/27/2025	4/30/2025	$	160.65	34	$ 5,462.10
9842	Distributech 2025	Holiday Inn	3/27/2025	4/30/2025	$	27.31	34	$ 928.54
9843	Distributech 2025		3/21/2025	4/30/2025	$	60.90	40	$ 2,436.00
9844	Distributech 2025		3/28/2025	4/30/2025	$	59.50	33	$ 1,963.50
9845	Distributech 2025	Crowne Plaza Dallas Market Center	3/27/2025	4/30/2025	$	33.02	34	$ 1,122.68
9846	2025 Spring EAPA	WWW.ENERGYPA.ORG	3/8/2025	4/22/2025	$	230.00	45	$ 10,350.00
9847	2025 Spring EAPA		4/7/2025	4/22/2025	$	203.70	15	$ 3,055.50
9848	2025 Spring EAPA		4/9/2025	4/22/2025	$	204.40	13	$ 2,657.20
9849	2025 Spring EAPA	DoubleTree Hotels	4/7/2025	4/22/2025	$	134.00	15	$ 2,010.00
9850	2025 Spring EAPA	DoubleTree Hotels	4/7/2025	4/22/2025	$	18.76	15	$ 281.40
9851	2025 Spring EAPA	DoubleTree Hotels	4/8/2025	4/22/2025	$	134.00	14	$ 1,876.00
9852	2025 Spring EAPA	DoubleTree Hotels	4/8/2025	4/22/2025	$	18.76	14	$ 262.64
9853	Storm Expenses April		4/29/2025	5/15/2025	$	60.20	16	$ 963.20
9854	Storm Expenses April		4/30/2025	5/15/2025	$	60.20	15	$ 903.00
9855	Storm Expenses April	Pennsylvania Turnpike	4/29/2025	5/15/2025	$	2.35	16	$ 37.60
9856	Storm Expenses April	Pennsylvania Turnpike	4/29/2025	5/15/2025	$	2.35	16	$ 37.60
9857	Storm Expenses April	Pennsylvania Turnpike	4/30/2025	5/15/2025	$	2.35	15	$ 35.25
9858	May Team Lunch	BJ'S RESTAURANTS 594	5/13/2025	6/4/2025	$	219.40	22	$ 4,826.80
9859	Storm Lunch - 02/17/2025	SHAKE SHACK - 1428	2/17/2025	2/25/2025	$	27.53	8	$ 220.24
9860	Jim Douts	TST*GRAND CENTRAL BAGEL	4/28/2025	5/14/2025	$	68.16	16	$ 1,090.56
9861	Jim Douts	TST*ROUTE 66 RESTAURANT	5/8/2025	5/17/2025	$	111.07	9	$ 999.63
9862	Jim Douts	STAUFFERS OF KISSEL	5/29/2025	6/3/2025	$	39.47	5	$ 197.35
9863	Jim Douts	WEIS MARKETS 088	6/18/2025	6/26/2025	$	23.92	8	$ 191.36
9864	Dunlap-Lan Lunch	DD *DOORDASH CHILISGRI	5/23/2025	5/27/2025	$	109.54	4	$ 438.16
9865	04299-12-26-2024	PTC EZ PASS AUTO RE.	12/22/2024	1/28/2025	$	35.00	37	$ 1,295.00
9866	04299-02-16-2025	WAWA 8126	2/17/2025	2/24/2025	$	19.28	7	$ 134.96
9867	04299-02-16-2025	OUTBACK 3911	2/16/2025	2/24/2025	$	34.66	8	$ 277.28
9868	04299-03-03-2025	PTC EZ PASS AUTO RE.	3/3/2025	3/24/2025	$	35.00	21	$ 735.00
9869	04299-03-06-2025	OUTBACK 3923	3/6/2025	3/24/2025	$	24.44	18	$ 439.92
9870	04299-03-17-2025	OUTBACK 3911	3/18/2025	4/30/2025	$	36.84	43	$ 1,584.12
9871	04299-04-16-2025	WAWA 8008	4/16/2025	4/30/2025	$	15.08	14	$ 211.12
9872	04299-04-16-2025	OUTBACK 3911	4/16/2025	4/30/2025	$	39.41	14	$ 551.74
9873	Meal / Fuel for truck 6674-4	CARAVIA FRESH FOODS	1/4/2025	1/14/2025	$	11.48	10	$ 114.80
9874	Coffee for crews	DUNKIN #349220	1/10/2025	1/17/2025	$	17.00	7	$ 119.00
9875	NE Supervisor Mtg	IHOP #5649	1/14/2025	1/23/2025	$	172.90	9	$ 1,556.10
9876	Storm meals/snacks	IHOP #5649	1/29/2025	2/10/2025	$	27.18	12	$ 326.16
9877	Coffee for crew on NL in C'dle	SHEETZ 0748 00007484	2/10/2025	2/19/2025	$	22.56	9	$ 203.04
9878	Storm meals/snacks	TST*DRAFTS - LAKE ARIEL	2/17/2025	2/28/2025	$	29.76	11	$ 327.36
9879	Storm meals/snacks	JOHNS ITALIAN RESTAURANT	2/16/2025	2/28/2025	$	27.74	12	$ 332.88
9880	Storm/Safety/Material/Town Hall	ISABELLAS EATERY	3/6/2025	3/20/2025	$	34.72	14	$ 486.08
9881	Storm/Safety/Material/Town Hall	BACKROADS CAFE AND DAIRY	3/5/2025	3/20/2025	$	67.29	15	$ 1,009.35
9882	Storm/Safety/Material/Town Hall	MAD CHEF CRAFT BREWING	3/3/2025	3/20/2025	$	47.24	17	$ 803.08
9883	Storm/Safety/Material/Town Hall	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/20/2025	$	143.19	17	$ 2,434.23
9884	Storm/Safety/Material/Town Hall	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/20/2025	$	143.19	17	$ 2,434.23
9885	Storm meals/snacks	JOHNS ITALIAN RESTAURANT	3/21/2025	3/31/2025	$	81.38	10	$ 813.80
9886	Hamlin Appreciation Lunch	ISABELLAS EATERY	4/7/2025	4/15/2025	$	251.02	8	$ 2,008.16
9887	Safety Review with Chris G.	JOHNS ITALIAN RESTAURANT	4/11/2025	4/18/2025	$	49.02	7	$ 343.14
9888	Storm meals/snacks	JERSEY MIKES 8100	4/30/2025	5/19/2025	$	16.90	19	$ 321.10
9889	Storm meals/snacks	TST*DRAFTS - LAKE ARIEL	4/27/2025	5/19/2025	$	31.97	22	$ 703.34

9890	Safety/Trng/Material	SQ *BEYOND BAGELS	5/6/2025	5/19/2025	$	90.21	13	$ 1,172.73
9891	Safety/Trng/Material	IHOP #5649	5/2/2025	5/19/2025	$	136.31	17	$ 2,317.27
9892	Daryl Ebersole	CHIPOTLE 2710	1/18/2025	1/31/2025	$	31.85	13	$ 414.05
9893	Daryl Ebersole 2/21/25	CHIPOTLE 2102	2/16/2025	2/21/2025	$	12.62	5	$ 63.10
9894	Daryl Ebersole 2/21/2025	MAMA'S PIZZA OF EPHRATA	2/16/2025	2/21/2025	$	9.94	5	$ 49.70
9895	Daryl Ebersole 2/24/25	PTC EZPASS CSC WEB IVR	2/19/2025	2/25/2025	$	8.84	6	$ 53.04
9896	Daryl Ebersole 2/24/2025	CHICK-FIL-A #03591	2/17/2025	2/25/2025	$	13.46	8	$ 107.68
9897	Daryl Ebersole 3-10-25	TEXAS ROADHOUSE #2584	3/7/2025	3/24/2025	$	13.24	17	$ 225.08
9898	Daryl Ebersole 3/21/25	SHEETZ 0297	3/16/2025	3/24/2025	$	10.37	8	$ 82.96
9899	Daryl Ebersole 3/21/25	Daryl Ebersole	3/16/2025	3/24/2025	$	50.43	8	$ 403.44
9900	Daryl Ebersole 4/10/25	PTC EZPASS CSC WEB IVR	4/2/2025	4/14/2025	$	3.86	12	$ 46.32
9901	Daryl Ebersole 4/21/25	PIZZA PALACE	4/9/2025	5/1/2025	$	13.67	22	$ 300.74
9902	Daryl Ebersole 4/21/25	LAZEEZ FRESH MEDITERRANE	4/15/2025	5/1/2025	$	29.34	16	$ 469.44
9903	Daryl Ebersole	MOLLY'S CONVENIENCE LLC	4/30/2025	5/9/2025	$	9.15	9	$ 82.35
9904	Daryl Ebersole	MIFFLINBURG ORIGINAL ITAL	5/1/2025	5/9/2025	$	14.33	8	$ 114.64
9905	Daryl Ebersole	PTC EZ PASS CSC	5/2/2025	5/28/2025	$	19.44	26	$ 505.44
9906	Daryl Ebersole 6/6/25	DAMONS GRILL	5/30/2025	6/10/2025	$	205.31	11	$ 2,258.41
9907	Daryl Ebersole 6/625	THE SANDWICH MAN	5/31/2025	6/10/2025	$	13.93	10	$ 139.30
9908	Lunch	Wallys Deli	2/26/2025	3/12/2025	$	16.03	14	$ 224.42
9909	Lunch	Chick-Fil-A	2/24/2025	3/12/2025	$	10.81	16	$ 172.96
9910	Smith Driver Training Meals	Gourmet Buffet & Grill	2/27/2025	3/13/2025	$	14.29	14	$ 200.06
9911	Smith Driver Training Meals	Mission BBQ	2/25/2025	3/13/2025	$	23.57	16	$ 377.12
9912	Smith Driver Training Meals	Wally's Deli	2/26/2025	3/13/2025	$	16.03	15	$ 240.45
9913	Smith Driver Training Meals	Chick-Fil-A	2/24/2025	3/13/2025	$	10.81	17	$ 183.77
9914	New York Pizza & Restaurant	NEW YORK PIZZA AND FAMILY	6/19/2025	6/26/2025	$	37.40	7	$ 261.80
9915	DCC Breakfast	SQ *BACK HOME BAGELS LLC	4/29/2025	5/31/2025	$	320.76	32	$ 10,264.32
9916	EisenhauerTravel_12182024		12/17/2024	1/9/2025	$	62.98	23	$ 1,448.54
9917	EisenhauerTravel_12182024		12/11/2024	1/9/2025	$	91.12	29	$ 2,642.48
9918	EisenhauerTravel_12182024		11/20/2024	1/9/2025	$	146.73	50	$ 7,336.50
9919	EisenhauerTravel_12182024		11/24/2024	1/9/2025	$	73.03	46	$ 3,359.38
9920	EisenhauerTravel_03282025		3/27/2025	4/1/2025	$	69.30	5	$ 346.50
9921	EisenhauerTravel_09192025		4/17/2025	4/21/2025	$	69.30	4	$ 277.20
9922	EisenhauerTravel_09192025		4/14/2025	4/21/2025	$	130.90	7	$ 916.30
9923	EisenhauerTravel_09192025		4/2/2025	4/21/2025	$	142.10	19	$ 2,699.90
9924	EisenhauerTravel_05092025	McDonald's Restaurant	5/8/2025	5/9/2025	$	17.11	1	$ 17.11
9925	EisenhauerTravel_05092025	Parking SP Plus AIRPORT SERVICES	5/8/2025	5/9/2025	$	55.00	1	$ 55.00
9926	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$	114.91	4	$ 459.64
9927	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$	3.45	4	$ 13.80
9928	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$	5.75	4	$ 23.00
9929	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$	4.60	4	$ 18.40
9930	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$	0.14	4	$ 0.56
9931	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$	0.17	4	$ 0.68
9932	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$	114.91	3	$ 344.73
9933	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$	3.45	3	$ 10.35
9934	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$	5.75	3	$ 17.25
9935	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$	4.60	3	$ 13.80
9936	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$	0.14	3	$ 0.42
9937	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$	0.17	3	$ 0.51
9938	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$	114.91	2	$ 229.82
9939	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$	3.45	2	$ 6.90
9940	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$	5.75	2	$ 11.50
9941	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$	4.60	2	$ 9.20
9942	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$	0.14	2	$ 0.28
9943	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$	0.17	2	$ 0.34
9944	EisenhauerTravel_05092025	MOHAVE/ GRILL OTOyt	5/6/2025	5/9/2025	$	50.19	3	$ 150.57
9945	EisenhauerTravel_05092025	Dinnes CRAFT BEER MARKET	5/5/2025	5/9/2025	$	65.08	4	$ 260.32
9946	EisenhauerTravel_05092025	Dinner CHARCUT ROAST HOUSE	5/4/2025	5/9/2025	$	57.44	5	$ 287.20
9947	EisenhauerTravel_05092025	BISTRO ON THE BOW	5/4/2025	5/9/2025	$	22.61	5	$ 113.05
9948	EisenhauerTravel_05092025		5/8/2025	5/9/2025	$	64.40	1	$ 64.40
9949	EisenhauerTravel_Flight_05132025	ADTRAV Travel Management	4/15/2025	5/23/2025	$	879.18	38	$ 33,408.84
9950	TravelExpenses_05_16_2025	Humboldt Beer Depot	5/15/2025	5/23/2025	$	189.75	8	$ 1,518.00
9951	TravelExpenses_05_16_2025		5/15/2025	5/23/2025	$	69.30	8	$ 554.40
9952	TravelExpenses_05_16_2025		5/14/2025	5/23/2025	$	144.90	9	$ 1,304.10
9953	Eisenhauer_Travel_06192025		6/18/2025	6/20/2025	$	114.10	2	$ 228.20
9954	Eisenhauer_Travel_06192025		6/11/2025	6/20/2025	$	129.50	9	$ 1,165.50
9955	GIBS Site Visit - Kuruts		1/8/2025	2/12/2025	$	91.70	35	$ 3,209.50
9956	ELDR 60% Walkdwon		3/27/2025	4/23/2025	$	59.50	27	$ 1,606.50
9957	CUMB Site Visit		5/14/2025	5/22/2025	$	115.50	8	$ 924.00
9958	FOSP Site Visit		5/16/2025	5/22/2025	$	64.40	6	$ 386.40
9959	NEWV 60% Walkdown		4/22/2025	5/22/2025	$	139.30	30	$ 4,179.00
9960	FOSP Site Visit		5/30/2025	6/2/2025	$	64.40	3	$ 193.20
9961	GIBS E&S Punch List - Run off		6/10/2025	6/25/2025	$	102.20	15	$ 1,533.00
9962	HUNL-GLBR - UGI DE		6/18/2025	6/26/2025	$	51.10	8	$ 408.80
9963	Dec Storm Drill		12/17/2024	1/15/2025	$	67.00	29	$ 1,943.00
9964	January Storm Drills		1/27/2025	3/7/2025	$	70.00	39	$ 2,730.00
9965	February Storm Drills		2/27/2025	3/7/2025	$	70.00	8	$ 560.00
9966	Storm Support		3/6/2025	3/20/2025	$	70.00	14	$ 980.00
9967	Storm Support	Hampton Inn	3/6/2025	3/20/2025	$	139.00	14	$ 1,946.00
9968	Storm Support	Hampton Inn	3/6/2025	3/20/2025	$	15.29	14	$ 214.06
9969	Storm Drill		4/29/2025	5/7/2025	$	84.00	8	$ 672.00
9970	Storm Support		4/30/2025	5/7/2025	$	84.00	7	$ 588.00
9971	Storm Duty February	KALAHARI RESORT - PA	2/16/2025	3/21/2025	$	30,330.34	33	$ 1,000,901.22
9972	Storm Duty Hotel Refund	KALAHARI RESORT - PA	2/16/2025	3/21/2025	$	(500.97)	33	$ (16,532.01)
9973	RTO Scranton Facilities check		2/3/2025	2/6/2025	$	100.10	3	$ 300.30
9974	Sheetz Expense	Sheetz	3/21/2025	3/25/2025	$	51.28	4	$ 205.12
9975	Joel Eshbach 1-15-2025	TST* DRAKE'S - LEESTOWN	1/7/2025	1/17/2025	$	189.27	10	$ 1,892.70
9976	Joel Eshbach 1-15-2025	HILTON GARDEN INN	1/7/2025	1/17/2025	$	145.36	10	$ 1,453.60
9977	Joel Eshbach 1-28-2025	CAFE FOLINO	1/23/2025	1/31/2025	$	43.00	8	$ 344.00
9978	Joel Eshbach 2-21-2025	TST*DELIZIOSO	2/16/2025	2/21/2025	$	37.99	5	$ 189.95
9979	Joel Eshbach 2-24-2025	5GUYS 1068 QSR	2/17/2025	2/25/2025	$	26.31	8	$ 210.48
9980	Joel Eshbach 3-14-2025	LAZEEZ FRESH MEDITERRANE	3/6/2025	3/24/2025	$	41.30	18	$ 743.40
9981	Cumberland_January		1/22/2025	2/7/2025	$	135.10	16	$ 2,161.60
9982	January_Frackville		1/8/2025	2/13/2025	$	70.00	36	$ 2,520.00
9983	February_Cumberland_Eshleman		2/5/2025	2/28/2025	$	129.50	23	$ 2,978.50
9984	February_Cumberland_Eshleman		2/19/2025	2/28/2025	$	142.10	9	$ 1,278.90
9985	February_FRAC_Eshleman		2/26/2025	2/28/2025	$	71.40	2	$ 142.80
9986	March_CUMB_Eshleman		3/5/2025	4/3/2025	$	129.50	29	$ 3,755.50
9987	March_CUMB_Eshleman		3/12/2025	4/3/2025	$	129.50	22	$ 2,849.00
9988	March_CUMB_Eshleman		3/26/2025	4/3/2025	$	115.50	8	$ 924.00
9989	March_FRAC_Eshleman		3/26/2025	4/23/2025	$	35.00	28	$ 980.00
9990	April_CUMB_Eshleman		4/2/2025	5/21/2025	$	129.50	49	$ 6,345.50
9991	April_CUMB_Eshleman		4/9/2025	5/21/2025	$	129.50	42	$ 5,439.00
9992	April_CUMB_Eshleman		4/16/2025	5/21/2025	$	129.50	35	$ 4,532.50
9993	May_CUMB_Eshleman		5/7/2025	6/25/2025	$	129.50	49	$ 6,345.50
9994	May_CUMB_Eshleman		5/15/2025	6/25/2025	$	129.50	41	$ 5,309.50
9995	May_CUMB_Eshleman		5/19/2025	6/25/2025	$	129.50	37	$ 4,791.50
9996	June_CUMB_Eshleman		6/25/2025	6/26/2025	$	129.50	1	$ 129.50
9997	June_CUMB_Eshleman		6/5/2025	6/26/2025	$	129.50	21	$ 2,719.50
9998	Personal Car Mileage		2/27/2025	3/11/2025	$	46.20	12	$ 554.40

9999	Personal Car Mileage		3/25/2025	5/21/2025	$ 46.20	57	$ 2,633.40
10000	Personal Car Mileage		4/29/2025	5/21/2025	$ 46.20	22	$ 1,016.40
10001	PUC Storm Response	Dunkin' Donuts	2/17/2025	3/18/2025	$ 12.47	29	$ 361.63
10002	PUC Storm Response	SHEETZ 0748 00007484	2/16/2025	3/18/2025	$ 29.43	30	$ 882.90
10003	PUC Storm Response	SUNOCO 0496592701	2/17/2025	3/18/2025	$ 11.04	29	$ 320.16
10004	PUC Storm Response	SHEETZ 0748 00007484	2/17/2025	3/18/2025	$ 26.77	29	$ 776.33
10005	PUC Storm Response	Convenient food mart	2/17/2025	3/18/2025	$ 20.73	29	$ 601.17
10006	PUC Storm Response	Starlink	2/16/2025	3/18/2025	$ 33.49	30	$ 1,004.70
10007	PUC Storm Response	JOEYS PIZZA	3/17/2025	4/18/2025	$ 19.95	32	$ 638.40
10008	PUC Storm Response	SHEETZ 0748 00007484	3/17/2025	4/18/2025	$ 24.53	32	$ 784.96
10009	End of year achievement reviews	LONGHORN STEAK 0125292	3/19/2025	4/18/2025	$ 392.95	30	$ 11,788.50
10010	New DSTT Cell Phone/Acc.	AMAZON MKTPL*GB1YH7KA3	4/1/2025	4/17/2025	$ 249.39	16	$ 3,990.24
10011	December Safety Breakfast	MORRIS FAMILY REST MONTO	12/19/2024	1/2/2025	$ 84.98	14	$ 1,189.72
10012	Meeting Lunch	LUNAS HAZELTON PIZZERI	1/10/2025	1/20/2025	$ 28.80	10	$ 288.00
10013	Project Breakfast	SQ *HEAPS FAMILY DINER, L	1/31/2025	2/6/2025	$ 94.36	6	$ 566.16
10014	Storm Meal	TST*UNION STATION GRILL	2/17/2025	2/24/2025	$ 21.27	7	$ 148.89
10015	April Safety Lunch	TST*BANDITS ROADHOUSE	4/7/2025	4/15/2025	$ 117.04	8	$ 936.32
10016	Training Center Visit	BOWMANSTOWN DINER	5/5/2025	5/9/2025	$ 58.90	4	$ 235.60
10017	Crew Project Safety Lunch	HOGS HOLLOW SALOON	6/5/2025	6/12/2025	$ 149.78	7	$ 1,048.46
10018	Phone Accessories for Trainee	CELLULAR ACCESSORIES FOR	2/7/2025	2/25/2025	$ 89.31	18	$ 1,607.58
10019	Cell Phone Acc	CELLULAR ACCESSORIES FOR	3/14/2025	4/9/2025	$ 199.56	26	$ 5,188.56
10020	Personal Car Mileage 04-24 on		4/22/2025	6/26/2025	$ 70.00	65	$ 4,550.00
10021	Personal Car Mileage 04-24 on		4/23/2025	6/26/2025	$ 66.50	64	$ 4,256.00
10022	Personal Car Mileage 04-24 on		4/25/2025	6/26/2025	$ 14.00	62	$ 868.00
10023	Personal Car Mileage 04-24 on		4/25/2025	6/26/2025	$ 17.50	62	$ 1,085.00
10024	Personal Car Mileage 04-24 on		4/28/2025	6/26/2025	$ 33.60	59	$ 1,982.40
10025	Personal Car Mileage 04-24 on		4/29/2025	6/26/2025	$ 126.00	58	$ 7,308.00
10026	Personal Car Mileage 04-24 on		4/29/2025	6/26/2025	$ 33.60	58	$ 1,948.80
10027	Personal Car Mileage 04-24 on		5/1/2025	6/26/2025	$ 19.60	56	$ 1,097.60
10028	Personal Car Mileage 04-24 on		5/5/2025	6/26/2025	$ 34.30	52	$ 1,783.60
10029	Personal Car Mileage 04-24 on		5/6/2025	6/26/2025	$ 34.30	51	$ 1,749.30
10030	Personal Car Mileage 04-24 on		5/7/2025	6/26/2025	$ 34.30	50	$ 1,715.00
10031	Personal Car Mileage 04-24 on		5/8/2025	6/26/2025	$ 15.40	49	$ 754.60
10032	Personal Car Mileage 04-24 on		5/13/2025	6/26/2025	$ 14.70	44	$ 646.80
10033	Personal Car Mileage 04-24 on		5/13/2025	6/26/2025	$ 64.40	44	$ 2,833.60
10034	Personal Car Mileage 04-24 on		5/15/2025	6/26/2025	$ 17.50	42	$ 735.00
10035	Personal Car Mileage 04-24 on		5/15/2025	6/26/2025	$ 63.00	42	$ 2,646.00
10036	Holiday meals for the team	BJ'S RESTAURANTS 594	1/21/2025	2/18/2025	$ 136.64	28	$ 3,825.92
10037	Holiday meals for the team	TST*STUFFED TO THE GRILL	1/20/2025	2/18/2025	$ 155.67	29	$ 4,514.43
10038	Holiday meals for the team	PANERA BREAD #601021 O	12/25/2024	2/18/2025	$ 110.68	55	$ 6,087.40
10039	Holiday meals for the team	WAWA 266	12/25/2024	2/18/2025	$ 16.94	55	$ 931.70
10040	Holiday meals for the team	WAWA 266	12/25/2024	2/18/2025	$ 74.29	55	$ 4,085.95
10041	Storm food for the team on 1-30	CRISPYHALAL 7TH ST	1/30/2025	2/7/2025	$ 120.70	8	$ 965.60
10042	Safety Meetings	TST*CHRIS FAMILY RESTAU	12/13/2024	2/18/2025	$ 98.93	67	$ 6,628.31
10043	Safety Meetings	TST*CHRIS FAMILY RESTAU	2/7/2025	2/18/2025	$ 78.24	11	$ 860.64
10044	Safety Meetings	Cracker Barrel	1/31/2025	2/18/2025	$ 98.32	18	$ 1,769.76
10045	PSU Career fair	TST*PENN STATER - LEGEND	2/12/2025	4/4/2025	$ 70.00	51	$ 3,570.00
10046	PSU Career fair	THE PENN STATER HOTEL & C	2/11/2025	4/4/2025	$ 139.00	52	$ 7,228.00
10047	PSU Career fair	THE PENN STATER HOTEL & C	2/11/2025	4/4/2025	$ 15.29	52	$ 795.08
10048	PSU Career fair		2/11/2025	4/4/2025	$ 222.60	52	$ 11,575.20
10049	PSU Career fair	Penn State Turnpike	2/12/2025	4/4/2025	$ 6.00	51	$ 306.00
10050	Storm food on 2/6	SHEETZ ECOMMERCE	2/6/2025	2/18/2025	$ 98.03	12	$ 1,176.36
10051	PUC Reportable Storm on 2/17	STARBUCKS 800-782-7282	2/17/2025	3/3/2025	$ 59.74	14	$ 836.36
10052	Efficient Restoration	ezCater	3/7/2025	4/10/2025	$ 452.56	34	$ 15,387.04
10053	Efficient Restoration	JERSEY MIKES 8020	3/3/2025	4/10/2025	$ 353.78	38	$ 13,443.64
10054	PPLTomorrow meetings	ZIOS PIZZERIA	5/13/2025	5/30/2025	$ 62.54	17	$ 1,063.18
10055	PPLTomorrow meetings	DUNKIN #350139	4/29/2025	5/30/2025	$ 50.86	31	$ 1,576.66
10056	Safety meetings	TST*CHRIS FAMILY RESTAU	3/21/2025	5/30/2025	$ 100.00	70	$ 7,000.00
10057	Safety meetings	TST*CHRIS FAMILY RESTAU	5/9/2025	5/30/2025	$ 99.78	21	$ 2,095.38
10058	Safety meetings	CHICK-FIL-A #01906	4/18/2025	5/30/2025	$ 460.89	42	$ 19,357.38
10059	Safety meetings	THE REDNECK BAR AND GRILL	4/24/2025	5/30/2025	$ 155.97	36	$ 5,614.92
10060	Safety meetings	SALADWORKS - ALLENTOWN -	5/1/2025	5/30/2025	$ 119.65	29	$ 3,469.85
10061	Safety meetings	TST*STUFFED TO THE GRILL	4/26/2025	5/30/2025	$ 163.62	34	$ 5,563.08
10062	Safety meetings	KINGS PIZZA	5/24/2025	5/30/2025	$ 110.24	6	$ 661.44
10063	PPLTomorrow event with interns	LEHIGH VALLEY IRON PIGS T	3/7/2025	5/30/2025	$ 375.50	84	$ 31,542.00
10064	PPLTomorrow event with interns	LEHIGH VALLEY IRON PIGS T	3/7/2025	5/30/2025	$ 187.75	84	$ 15,771.00
10065	PPLTomorrow event with interns	LEHIGH VALLEY IRON PIGS T	3/7/2025	5/30/2025	$ 187.75	84	$ 15,771.00
10066	Non-PUC reportable storm on 4/20	STARLITE DINER	4/20/2025	5/30/2025	$ 172.56	40	$ 6,902.40
10067	Refreshments for PPLTomorrow	DUNKIN #351205	4/8/2025	5/30/2025	$ 49.29	52	$ 2,563.08
10068	General Expenses	AIA CORPORATION	1/28/2025	2/13/2025	$ 216.95	16	$ 3,471.20
10069	All Hands Expenses	PPL CATER	1/10/2025	2/13/2025	$ 1,559.24	34	$ 53,013.99
10070	All Hands Expenses	PPL CATER	1/10/2025	2/13/2025	$ 1,559.24	34	$ 53,013.99
10071	EZPass Toll	NJ EZPASS	2/13/2025	2/26/2025	$ 33.00	13	$ 429.00
10072	General Expenses	WWW.NOTARY.ORG	2/20/2025	3/7/2025	$ 522.62	15	$ 7,839.30
10073	General Expenses	PTC EZPASS CSC WEB IVR	3/20/2025	4/24/2025	$ 137.92	35	$ 4,827.20
10074	M Felice - New Emp Training	Holiday Inn Express	1/7/2025	2/28/2025	$ 119.00	52	$ 6,188.00
10075	M Felice - New Emp Training	Holiday Inn Express	1/7/2025	2/28/2025	$ 11.90	52	$ 618.80
10076	Storm meals	PARK CITY DINER & COFFEE	2/18/2025	2/25/2025	$ 19.82	7	$ 138.74
10077	Storm meals	WYNDHAM RESORT	2/18/2025	2/25/2025	$ 29.32	7	$ 205.24
10078	Storm meals	DOUBLETREE CAFE 24 HUNDRE	2/17/2025	2/25/2025	$ 19.90	8	$ 159.20
10079	Storm meals	RED ROBIN - HERSHEY	2/17/2025	2/25/2025	$ 41.06	8	$ 328.48
10080	Storm meals	TST*MICKS ALL AMERICAN	2/16/2025	2/25/2025	$ 24.01	9	$ 216.09
10081	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 124.00	9	$ 1,116.00
10082	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 7.44	9	$ 66.96
10083	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 4.96	9	$ 44.64
10084	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 5.00	9	$ 45.00
10085	Training-Permit & Tagging	HILTON GARDEN INN	2/25/2025	3/6/2025	$ 18.84	9	$ 169.56
10086	Training-Permit & Tagging	TST*STUFFED TO THE GRILL	2/25/2025	3/6/2025	$ 18.90	9	$ 170.10
10087	Lancaster SC monthly safety mtg.	DUNKIN #346480 Q35	2/27/2025	3/6/2025	$ 90.62	7	$ 634.34
10088	Storm meals 3-5 to 3-7	PARK CITY DINER & COFFEE	3/7/2025	3/17/2025	$ 19.88	10	$ 198.80
10089	Storm meals 3-5 to 3-7	TST*MICKS ALL AMERICAN	3/6/2025	3/17/2025	$ 27.52	11	$ 302.72
10090	Regional Safety Mtg./Training	PY *PRIMO HOAGIES	3/11/2025	3/17/2025	$ 188.99	6	$ 1,133.94
10091	Lunch rt30 shutdown call out	CHICK-FIL-A #02631	4/4/2025	4/28/2025	$ 112.54	24	$ 2,700.96
10092	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/1/2025	4/28/2025	$ 229.00	27	$ 6,183.00
10093	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/15/2025	4/28/2025	$ 9.16	13	$ 119.08
10094	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/15/2025	4/28/2025	$ 13.74	13	$ 178.62
10095	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/16/2025	4/28/2025	$ 169.00	12	$ 2,028.00
10096	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/17/2025	4/28/2025	$ 6.76	11	$ 74.36
10097	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/1/2025	4/28/2025	$ 10.14	27	$ 273.78
10098	New Sup. Training Walbert	ABEZA - FB - HYATT PLACE	4/16/2025	4/28/2025	$ 47.22	12	$ 566.64
10099	New Sup. Training Walbert	ABEZA - FB - HYATT PLACE	4/15/2025	4/28/2025	$ 36.74	13	$ 477.62
10100	Parking fees, co. bus.	LANCASTER PARKING AUTHORI	4/28/2025	5/9/2025	$ 5.00	11	$ 55.00
10101	Parking fees, co. bus.	BOROUGH OF CARLISLE	4/22/2025	5/9/2025	$ 2.30	17	$ 39.10
10102	Lancaster SC T&D May Safety Mtg.	TST* TWO COUSINS PIZZA -	5/20/2025	5/29/2025	$ 191.18	9	$ 1,720.62
10103	Lancaster SC T&D May Safety Mtg.	TST* TWO COUSINS PIZZA -	5/20/2025	5/29/2025	$ 22.61	9	$ 203.49
10104	Training/Mtg. Walbert 6-3 & 6-4	ABEZA - FB - HYATT PLACE	6/3/2025	6/17/2025	$ 96.56	14	$ 1,351.84
10105	Training/Mtg. Walbert 6-3 & 6-4	ABEXA - LDG - HYATT PLACE	6/3/2025	6/17/2025	$ 170.00	14	$ 2,380.00
10106	Training/Mtg. Walbert 6-3 & 6-4	ABEXA - LDG - HYATT PLACE	6/3/2025	6/17/2025	$ 6.80	14	$ 95.20
10107	Training/Mtg. Walbert 6-3 & 6-4	ABEXA - LDG - HYATT PLACE	6/3/2025	6/17/2025	$ 10.20	14	$ 142.80

10108	Storm 5-30 & 6-1	MISSION BBQ HARRISBURG-ST	6/1/2025	6/17/2025	$ 41.21	16	$	659.36
10109	Storm 5-30 & 6-1	PARK CITY DINER & COFFEE	5/31/2025	6/17/2025	$ 38.51	17	$	654.67
10110	Lanc. Supervisor Mtg.	WEIS MARKETS 088	5/29/2025	6/26/2025	$ 50.90	28	$	1,425.20
10111	MARC Training Lodging & Meals	ABEZA - FB - HYATT PLACE	6/11/2025	6/26/2025	$ 75.00	15	$	1,125.00
10112	MARC Training Lodging & Meals	ABEZA - FB - HYATT PLACE	6/10/2025	6/26/2025	$ 77.54	16	$	1,240.64
10113	MARC Training Lodging & Meals	ABEZA - FB - HYATT PLACE	6/9/2025	6/26/2025	$ 78.00	17	$	1,326.00
10114	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/9/2025	6/26/2025	$ 138.71	17	$	2,358.07
10115	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/9/2025	6/26/2025	$ 13.87	17	$	235.79
10116	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/10/2025	6/26/2025	$ 138.71	16	$	2,219.36
10117	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/10/2025	6/26/2025	$ 13.87	16	$	221.92
10118	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/11/2025	6/26/2025	$ 152.29	15	$	2,284.35
10119	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/11/2025	6/26/2025	$ 15.23	15	$	228.45
10120	Travel Expense for Orientation		6/11/2025	6/20/2025	$ 17.50	9	$	157.50
10121	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 9,207.00	56	$	515,592.00
10122	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 1,477.77	56	$	82,755.12
10123	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 198.00	56	$	11,088.00
10124	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 31.78	56	$	1,779.68
10125	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 3.25	56	$	182.00
10126	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10127	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10128	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10129	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10130	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10131	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10132	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10133	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10134	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10135	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10136	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10137	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10138	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10139	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10140	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10141	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10142	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10143	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10144	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10145	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10146	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10147	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10148	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10149	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10150	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10151	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10152	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10153	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10154	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10155	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10156	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10157	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10158	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10159	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10160	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10161	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10162	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10163	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10164	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10165	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10166	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10167	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10168	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10169	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10170	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10171	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10172	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10173	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10174	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10175	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10176	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10177	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 189.00	49	$	9,261.00
10178	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 11.34	49	$	555.66
10179	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.45	49	$	463.05
10180	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 189.00	49	$	9,261.00
10181	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 11.34	49	$	555.66
10182	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.45	49	$	463.05
10183	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 189.00	49	$	9,261.00
10184	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 11.34	49	$	555.66
10185	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.45	49	$	463.05
10186	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 209.00	49	$	10,241.00
10187	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10188	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 10.45	49	$	512.05
10189	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$	7,791.00
10190	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$	467.46
10191	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$	389.55
10192	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10193	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10194	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10195	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10196	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10197	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10198	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10199	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10200	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10201	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10202	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10203	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10204	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10205	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10206	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10207	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10208	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10209	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10210	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10211	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10212	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10213	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10214	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10215	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10216	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00

10217	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10218	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10219	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10220	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10221	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10222	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10223	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10224	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10225	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10226	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10227	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10228	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10229	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10230	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10231	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10232	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10233	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10234	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10235	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10236	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10237	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10238	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10239	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10240	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10241	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10242	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10243	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	189.00	48	$ 9,072.00
10244	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	11.34	48	$ 544.32
10245	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.45	48	$ 453.60
10246	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	189.00	48	$ 9,072.00
10247	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	11.34	48	$ 544.32
10248	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.45	48	$ 453.60
10249	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	189.00	48	$ 9,072.00
10250	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	11.34	48	$ 544.32
10251	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.45	48	$ 453.60
10252	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	209.00	48	$ 10,032.00
10253	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10254	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	10.45	48	$ 501.60
10255	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	159.00	48	$ 7,632.00
10256	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	9.54	48	$ 457.92
10257	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$	7.95	48	$ 381.60
10258	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10259	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10260	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10261	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10262	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10263	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10264	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10265	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10266	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10267	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10268	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10269	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10270	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10271	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10272	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10273	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10274	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10275	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10276	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10277	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10278	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10279	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10280	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10281	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10282	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10283	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10284	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10285	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10286	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10287	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10288	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10289	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10290	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10291	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10292	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10293	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10294	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10295	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10296	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10297	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10298	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10299	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10300	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10301	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10302	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10303	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10304	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10305	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10306	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10307	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10308	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10309	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10310	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10311	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10312	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10313	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10314	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10315	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10316	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10317	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10318	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10319	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46
10320	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	114.00	48	$ 5,472.00
10321	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$	12.54	48	$ 601.92
10322	Storm Duty	COUNTRY INN BY CARLSON	4/30/2025	6/18/2025	$	3,960.00	49	$ 194,040.00
10323	Storm Duty	COUNTRY INN BY CARLSON	4/30/2025	6/18/2025	$	435.60	49	$ 21,344.40
10324	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	114.00	49	$ 5,586.00
10325	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$	12.54	49	$ 614.46

10326	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10327	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10328	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10329	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10330	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10331	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10332	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10333	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10334	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10335	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10336	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10337	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10338	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10339	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10340	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10341	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10342	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10343	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10344	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10345	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10346	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10347	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10348	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10349	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10350	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10351	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10352	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10353	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10354	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10355	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10356	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10357	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10358	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10359	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10360	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10361	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10362	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10363	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10364	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10365	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10366	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10367	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10368	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10369	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10370	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10371	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10372	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10373	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10374	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10375	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10376	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10377	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10378	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10379	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10380	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$ 5,586.00
10381	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10382	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$ 5,472.00
10383	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$ 601.92
10384	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 168.26	49	$ 8,244.74
10385	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 18.51	49	$ 906.99
10386	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10387	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10388	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.00	49	$ 7,301.00
10389	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.90	49	$ 828.10
10390	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10391	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10392	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10393	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10394	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10395	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10396	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10397	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10398	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10399	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10400	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10401	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10402	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10403	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10404	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10405	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10406	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10407	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10408	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10409	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10410	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10411	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10412	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10413	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10414	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10415	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10416	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10417	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10418	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$ 7,323.54
10419	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$ 805.56
10420	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 144.76	49	$ 7,093.24
10421	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 15.93	49	$ 780.57
10422	11/23/2024 storm incidentals	Walmart	10/24/2024	1/28/2025	$ 31.96	96	$ 3,068.16
10423	Tolls	Pennsylvania Turnpike Commission	1/8/2025	1/8/2025	$ 9.40	0	$ -
10424	Tolls	Pennsylvania Turnpike Commission	2/13/2025	2/13/2025	$ 17.60	0	$ -
10425	Safety lunch	SQ *HOMESTEAD BARBECUE, L	12/18/2024	1/22/2025	$ 276.82	35	$ 9,688.70
10426	Smith System Driver Training	FOUR POINTS ALLENTOWN LEH	1/28/2025	2/16/2025	$ 130.90	19	$ 2,487.10
10427	Smith System Driver Training	FOUR POINTS ALLENTOWN LEH	1/29/2025	2/16/2025	$ 130.90	18	$ 2,356.20
10428	Smith System Driver Training	FOUR POINTS ALLENTOWN LEH	1/30/2025	2/16/2025	$ 130.90	17	$ 2,225.30
10429	safety meeting	FETTERS MEAT MARKET	3/3/2025	3/19/2025	$ 84.72	16	$ 1,355.52
10430	Storm	COMFORT INNS	2/16/2025	3/24/2025	$ 89.00	36	$ 3,204.00
10431	Storm	COMFORT INNS	2/16/2025	3/24/2025	$ 8.01	36	$ 288.36
10432	Safety Forum Meeting	BLOOMIN' BAGELS II	3/5/2025	5/1/2025	$ 63.87	57	$ 3,640.59
10433	Meeting Meals	GUY FIERI MT AIRY	3/25/2025	4/22/2025	$ 196.77	28	$ 5,509.56
10434	Meeting Meals	AMATOS PIZZA & RESTAURAN	4/3/2025	4/22/2025	$ 64.07	19	$ 1,217.33

10435	Training	FETTERS MEAT MARKET	4/21/2025	6/2/2025	$	65.43	42	$ 2,748.06
10436	Lodging for storm	HOTELCOM72060202696551	12/11/2024	1/28/2025	$	154.00	48	$ 7,392.00
10437	Lodging for storm	HOTELCOM72060202696551	12/11/2024	1/28/2025	$	15.40	48	$ 739.20
10438	CM Team Meeting/ Breakfast	PERKINS RESTAURANT 3716	12/19/2024	1/28/2025	$	141.70	40	$ 5,668.00
10439	PPL Vehicle 7043-3 Expense	PTC EZPASS CSC WEB IVR	1/10/2025	1/28/2025	$	100.00	18	$ 1,800.00
10440	Lunch Meeting - Broomell	PJ WHELIHAN RESTAURANT RE	1/31/2025	3/3/2025	$	48.65	31	$ 1,508.15
10441	2-16-25 Storm Expenses	KALAHARI RESTAURANT - PA	2/18/2025	5/5/2025	$	32.66	76	$ 2,482.16
10442	2-16-25 Storm Expenses	WAWA 8162	2/17/2025	5/5/2025	$	12.69	77	$ 977.13
10443	2-16-25 Storm Expenses	LAKESIDE DELI & GRILL LLC	2/17/2025	5/5/2025	$	15.40	77	$ 1,185.80
10444	2-16-25 Storm Expenses	KALAHARI RESTAURANT - PA	2/17/2025	5/5/2025	$	75.00	77	$ 5,775.00
10445	2-16-25 Storm Expenses	KALAHARI RESTAURANT - PA	2/17/2025	5/5/2025	$	59.64	77	$ 4,592.28
10446	2-16-25 Storm Expenses	WAWA 270	2/16/2025	5/5/2025	$	32.31	78	$ 2,520.18
10447	2-16-25 Storm Expenses	COMFORT INNS	2/16/2025	5/5/2025	$	89.00	78	$ 6,942.00
10448	2-16-25 Storm Expenses	COMFORT INNS	2/16/2025	5/5/2025	$	8.01	78	$ 624.78
10449	3-17-25 Storm Expense	KWIK FILL 433	3/17/2025	4/16/2025	$	15.95	30	$ 478.50
10450	3-17-25 Storm Expense	WAWA 270	3/17/2025	4/16/2025	$	16.11	30	$ 483.30
10451	3-17-25 Storm Expense	HTL*MOUNTAIRYCASIN	3/17/2025	4/16/2025	$	137.60	30	$ 4,128.00
10452	3-17-25 Storm Expense	HTL*MOUNTAIRYCASIN	3/17/2025	4/16/2025	$	57.11	30	$ 1,713.30
10453	Department Lunch Meeting	LUCKY DOG CAFE	2/28/2025	4/16/2025	$	128.53	47	$ 6,040.91
10454	EZ Account funding	PTC EZPASS CSC WEB IVR	4/11/2025	5/5/2025	$	100.00	24	$ 2,400.00
10455	4-15-25 PUC reportable storm	WAWA 8021	4/16/2025	5/5/2025	$	15.86	19	$ 301.34
10456	4-15-25 PUC reportable storm	CHICK-FIL-A #02219	4/16/2025	5/5/2025	$	11.80	19	$ 224.20
10457	SCF 01_04_25	IHOP #5649	12/10/2024	1/6/2025	$	13.75	27	$ 371.25
10458	SCF 01_04_25	FSP*SIMPLY EVENTS INC.	12/11/2024	1/16/2025	$	375.00	36	$ 13,500.00
10459	SCF 01_04_25	FSP*SIMPLY EVENTS INC.	1/2/2025	1/16/2025	$	472.50	14	$ 6,615.00
10460	SCF 01_04_25	FSP*SIMPLY EVENTS INC.	1/7/2025	1/16/2025	$	536.29	9	$ 4,826.61
10461	SCF 01_04_25	HOTEL ROCK LITITZ	1/10/2025	1/16/2025	$	209.00	6	$ 1,254.00
10462	SCF 01_04_25	HOTEL ROCK LITITZ	1/10/2025	1/16/2025	$	22.99	6	$ 137.94
10463	SCF 062725	TACO BELL 023691	6/22/2025	6/30/2025	$	13.75	8	$ 110.00
10464	SCF 062725	WAWA 198	6/21/2025	6/30/2025	$	7.37	9	$ 66.33
10465	SCF 062725	DUNKIN #302013 Q35	6/21/2025	6/30/2025	$	9.51	9	$ 85.59
10466	SCF 062725	SHEETZ 0293	6/26/2025	6/30/2025	$	12.70	4	$ 50.80
10467	Premium Meeting Refreshments	ezCater	12/16/2024	1/2/2025	$	304.73	17	$ 5,180.41
10468	EEI Conference Registration	EDISON ELECTRIC INST.	1/8/2025	1/29/2025	$	800.00	21	$ 16,800.00
10469	Storm Food	ezCater	1/29/2025	2/7/2025	$	534.27	9	$ 4,808.43
10470	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$	96.90	9	$ 872.10
10471	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$	3.88	9	$ 34.92
10472	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$	5.81	9	$ 52.29
10473	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$	20.14	9	$ 181.26
10474	PUC Storm Hotel	HILTON GARDEN INN	2/16/2025	2/27/2025	$	114.84	11	$ 1,263.24
10475	PUC Storm Hotel	HILTON GARDEN INN	2/16/2025	2/27/2025	$	11.48	11	$ 126.28
10476	PUC Storm Hotel	HILTON GARDEN INN	2/17/2025	2/27/2025	$	121.26	10	$ 1,212.60
10477	PUC Storm Hotel	HILTON GARDEN INN	2/17/2025	2/27/2025	$	12.13	10	$ 121.30
10478	EEI Conference Airfare	United Airlines	2/13/2025	3/20/2025	$	426.96	35	$ 14,943.60
10479	FSOR Workshop Refreshments	CHICK-FIL-A #01906	2/19/2025	3/24/2025	$	129.44	33	$ 4,271.52
10480	Storm Lodging	HILTON GARDEN INN	3/5/2025	3/20/2025	$	121.26	15	$ 1,818.90
10481	Storm Lodging	HILTON GARDEN INN	3/5/2025	3/20/2025	$	12.13	15	$ 181.95
10482	Storm Lodging	HILTON GARDEN INN	3/6/2025	3/20/2025	$	121.26	14	$ 1,697.64
10483	Storm Lodging	HILTON GARDEN INN	3/6/2025	3/20/2025	$	12.13	14	$ 169.82
10484	PUC Storm Lodging	Delta Hotels Marriott	3/16/2025	3/20/2025	$	118.15	4	$ 472.60
10485	PUC Storm Lodging	Delta Hotels Marriott	3/16/2025	3/20/2025	$	11.82	4	$ 47.28
10486	Spring EEI Conference	UBER *TRIP	4/6/2025	5/12/2025	$	35.31	36	$ 1,271.16
10487	Spring EEI Conference	PY *BURGER FI	4/5/2025	5/12/2025	$	18.22	37	$ 674.14
10488	Spring EEI Conference	Pasta Brioni	4/6/2025	5/12/2025	$	49.86	36	$ 1,794.96
10489	Spring EEI Conference		4/5/2025	5/12/2025	$	48.30	37	$ 1,787.10
10490	Spring EEI Conference		4/9/2025	5/12/2025	$	47.60	33	$ 1,570.80
10491	Spring EEI Conference	UBER *TRIP	4/9/2025	5/12/2025	$	30.65	33	$ 1,011.45
10492	Spring EEI Conference	EWR LOT ECON P6	4/9/2025	5/12/2025	$	157.50	33	$ 5,197.50
10493	Spring EEI Conference	Hyatt Hotels	4/5/2025	5/12/2025	$	249.00	37	$ 9,213.00
10494	Spring EEI Conference	Hyatt Hotels	4/5/2025	5/12/2025	$	31.30	37	$ 1,158.10
10495	Spring EEI Conference	Hyatt Hotels	4/6/2025	5/12/2025	$	249.00	36	$ 8,964.00
10496	Spring EEI Conference	Hyatt Hotels	4/6/2025	5/12/2025	$	31.30	36	$ 1,126.80
10497	Spring EEI Conference	Hyatt Hotels	4/7/2025	5/12/2025	$	249.00	35	$ 8,715.00
10498	Spring EEI Conference	Hyatt Hotels	4/7/2025	5/12/2025	$	31.30	35	$ 1,095.50
10499	Spring EEI Conference	Hyatt Hotels	4/8/2025	5/12/2025	$	249.00	34	$ 8,466.00
10500	Spring EEI Conference	Hyatt Hotels	4/8/2025	5/12/2025	$	31.30	34	$ 1,064.20
10501	Spring EEI Conference	Hyatt Hotels	4/9/2025	5/12/2025	$	249.00	33	$ 8,217.00
10502	Spring EEI Conference	Hyatt Hotels	4/9/2025	5/12/2025	$	31.30	33	$ 1,032.90
10503	Spring EEI Conference	Hyatt Hotels	4/5/2025	5/12/2025	$	40.18	37	$ 1,486.66
10504	Spring EEI Conference	Hyatt Hotels	4/7/2025	5/12/2025	$	11.95	35	$ 418.25
10505	ECC Storm Food	TST*STUFFED TO THE GRILL	5/1/2025	5/28/2025	$	159.96	27	$ 4,318.92
10506	PEMA Black Sky Committee Meeting		5/29/2025	6/9/2025	$	37.80	11	$ 415.80
10507	December Storm Drill #2		12/19/2024	1/2/2025	$	86.43	14	$ 1,210.02
10508	All Hands Safety Meeting		1/8/2025	1/15/2025	$	91.00	7	$ 637.00
10509	Jan 2025, yellow team drill		1/27/2025	1/31/2025	$	90.30	4	$ 361.20
10510	Team Building		1/23/2025	2/3/2025	$	53.20	11	$ 585.20
10511	February Storm Training		2/24/2025	3/3/2025	$	90.30	7	$ 632.10
10512	Walbert - Viper Mapping Process		4/1/2025	4/7/2025	$	91.00	6	$ 546.00
10513	Travel for Storm Support		5/31/2025	6/3/2025	$	93.80	3	$ 281.40
10514	Travel for Storm Support		6/1/2025	6/3/2025	$	93.80	2	$ 187.60
10515	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$	219.23	39	$ 8,549.97
10516	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$	317.49	39	$ 12,382.11
10517	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$	219.23	39	$ 8,549.97
10518	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$	397.66	39	$ 15,508.74
10519	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$	219.23	39	$ 8,549.97
10520	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$	610.43	39	$ 23,806.77
10521	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$	317.49	39	$ 12,382.11
10522	SEL ICON Training Meals	PPL CATER	2/6/2025	3/18/2025	$	219.23	40	$ 8,769.20
10523	Relay Test Staff Meeting	PPL CATER	2/21/2025	3/18/2025	$	815.26	25	$ 20,381.50
10524	Lehigh RT EZPass Replenishment	PTC EZ PASS AUTO RE.	5/2/2025	5/22/2025	$	225.00	20	$ 4,500.00
10525	Palooka Outage Planning		1/7/2025	1/13/2025	$	112.00	6	$ 672.00
10526	All Hands Safety Meeting		1/8/2025	1/13/2025	$	164.50	5	$ 822.50
10527	Storm Drill		1/10/2025	1/13/2025	$	100.80	3	$ 302.40
10528	Storm Drill		1/29/2025	1/31/2025	$	93.80	2	$ 187.60
10529	Susquehanna Planning		1/30/2025	1/31/2025	$	51.10	1	$ 51.10
10530	Waston Sub Captial Planning	DOLLY'S DINER	1/28/2025	2/10/2025	$	155.24	13	$ 2,018.12
10531	Storm OMSX		2/16/2025	2/21/2025	$	93.80	5	$ 469.00
10532	Storm OMSX		2/17/2025	2/21/2025	$	93.80	4	$ 375.20
10533	Central / Susquehanna Planning		2/19/2025	2/21/2025	$	51.80	2	$ 103.60
10534	Macadoo Sub Project		2/20/2025	2/21/2025	$	93.80	1	$ 93.80
10535	Storm Drill		2/26/2025	2/26/2025	$	93.80	0	$ -
10536	2025	APPLEBEES 9278	2/19/2025	3/4/2025	$	131.03	13	$ 1,703.39
10537	Central / Susquehanna Planning		3/4/2025	3/18/2025	$	51.10	14	$ 715.40
10538	LOHA Outage Planning		3/14/2025	3/18/2025	$	47.60	4	$ 190.40
10539	Storm Support		3/16/2025	3/18/2025	$	86.80	2	$ 173.60
10540	Storm Support		3/18/2025	3/31/2025	$	93.80	13	$ 1,219.40
10541	LOHA Outage Planning	CURTS SMOKIN RIBS	3/14/2025	4/2/2025	$	77.47	19	$ 1,471.93
10542	Storm Support		4/15/2025	4/23/2025	$	100.10	8	$ 800.80
10543	Lock Haven Walk Down		4/17/2025	4/23/2025	$	47.60	6	$ 285.60

10544	Lock Haven Walk Down		4/22/2025	4/23/2025	$ 55.30	1	$	55.30
10545	Field Engineering Meeting		4/29/2025	5/7/2025	$ 39.90	8	$	319.20
10546	Field Engineering Meeting		5/5/2025	5/7/2025	$ 51.10	2	$	102.20
10547	April Staff Meeting	MARLEYS BREWERY AND GRILL	4/22/2025	4/30/2025	$ 223.07	8	$	1,784.56
10548	Sunbury/Bloom Safety Meeting		5/28/2025	6/16/2025	$ 39.20	19	$	744.80
10549	Mcadoo Field Visit		6/3/2025	6/16/2025	$ 92.40	13	$	1,201.20
10550	1/27/25 Nicole Byers Mileage		12/19/2024	1/30/2025	$ 85.76	42	$	3,601.92
10551	1/27/25 Nicole Byers Mileage		1/27/2025	1/30/2025	$ 89.60	3	$	268.80
10552	1/8/25 Nicole Byers Mileage		1/8/2025	1/30/2025	$ 91.00	22	$	2,002.00
10553	4/30/25 Nicole Byers Mileage		4/30/2025	5/23/2025	$ 89.60	23	$	2,060.80
10554	Chainsaw Safety HBG SC	MISSION BBQ HARRISBURG-ST	4/2/2025	4/11/2025	$ 135.39	9	$	1,218.51
10555	Staff Meeting	DD *DOORDASH SALPIZZA	4/10/2025	5/29/2025	$ 194.91	49	$	9,550.59
10556	Thank You Breakfast	THE SCRATCH KITCHEN	11/27/2024	2/4/2025	$ 108.25	69	$	7,469.25
10557	November 2024 Safety	WM SUPERCENTER #1623	12/4/2024	2/4/2025	$ 35.48	62	$	2,199.76
10558	January safety meeting	SQ *SERPICO PIZZA	1/21/2025	3/26/2025	$ 72.59	64	$	4,645.76
10559	January safety meeting	PHILADELPHIA SUB LLC	1/21/2025	3/26/2025	$ 40.87	64	$	2,615.68
10560	February Staff Meeting	KFC K273015	2/5/2025	3/27/2025	$ 101.01	50	$	5,050.50
10561	February Safety Meeting	SQ *VINOS DELI	2/27/2025	3/26/2025	$ 143.55	27	$	3,875.85
10562	February Safety Meeting	WAL-MART #1623	2/27/2025	3/26/2025	$ 49.73	27	$	1,342.71
10563	WBA March Safety Meeting	SQ *VINOS DELI	3/27/2025	5/29/2025	$ 193.90	63	$	12,215.70
10564	WBA March Safety Meeting	WM SUPERCENTER #1623	3/27/2025	5/29/2025	$ 19.50	63	$	1,228.50
10565	KY Trip - 4/21/25 - 4/25/25	C2 HAPPY CLAM OASIS	4/21/2025	5/8/2025	$ 24.29	17	$	412.93
10566	KY Trip - 4/21/25 - 4/25/25	United Airlines	4/7/2025	5/8/2025	$ 491.97	31	$	15,251.07
10567	KY Trip - 4/21/25 - 4/25/25	AGENT FEE 8900904085863	4/7/2025	5/8/2025	$ 3.00	31	$	93.00
10568	KY Trip - 4/21/25 - 4/25/25	ZTRIP KY	4/25/2025	5/8/2025	$ 31.50	13	$	409.50
10569	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/24/2025	5/8/2025	$ 28.11	14	$	393.54
10570	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/23/2025	5/8/2025	$ 30.44	15	$	456.60
10571	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/22/2025	5/8/2025	$ 16.78	16	$	268.48
10572	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/21/2025	5/8/2025	$ 32.23	17	$	547.91
10573	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/21/2025	5/8/2025	$ 122.32	17	$	2,079.44
10574	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/21/2025	5/8/2025	$ 21.60	17	$	367.20
10575	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/22/2025	5/8/2025	$ 139.92	16	$	2,238.72
10576	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/22/2025	5/8/2025	$ 24.70	16	$	395.20
10577	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/23/2025	5/8/2025	$ 183.92	15	$	2,758.80
10578	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/23/2025	5/8/2025	$ 32.47	15	$	487.05
10579	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/24/2025	5/8/2025	$ 183.92	14	$	2,574.88
10580	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/24/2025	5/8/2025	$ 32.47	14	$	454.58
10581	J Fuge expense report	PTC EZ PASS AUTO RE.	1/12/2025	1/22/2025	$ 280.00	10	$	2,800.00
10582	J Fuge expense report	GUSS KEYSTONE FAMILY REST	3/19/2025	4/9/2025	$ 94.33	21	$	1,980.93
10583	J Fuge expense report	SOUTHEASTERN ELECTRIC	5/6/2025	5/21/2025	$ 925.00	15	$	13,875.00
10584	J Fuge expense report	American Airlines	5/14/2025	5/21/2025	$ 726.37	7	$	5,084.59
10585	J Fuge expense report	Delaware Valley Power Quality Group,	4/3/2025	5/21/2025	$ 55.00	48	$	2,640.00
10586	travel for community event		5/28/2025	5/29/2025	$ 20.30	1	$	20.30
10587	Mileage for Siting Walkdown		5/22/2025	5/27/2025	$ 60.20	5	$	301.00
10588	11/26/2024 to 2/10/2025		12/4/2024	2/11/2025	$ 20.10	69	$	1,386.90
10589	11/26/2024 to 2/10/2025		12/11/2024	2/11/2025	$ 23.45	62	$	1,453.90
10590	11/26/2024 to 2/10/2025		12/12/2024	2/11/2025	$ 24.12	61	$	1,471.32
10591	11/26/2024 to 2/10/2025		1/8/2025	2/11/2025	$ 25.90	34	$	880.60
10592	11/26/2024 to 2/10/2025		1/9/2025	2/11/2025	$ 42.00	33	$	1,386.00
10593	11/26/2024 to 2/10/2025		1/22/2025	2/11/2025	$ 21.70	20	$	434.00
10594	11/26/2024 to 2/10/2025		2/5/2025	2/11/2025	$ 24.50	6	$	147.00
10595	2/24/25 through 4/11/25		2/24/2025	4/16/2025	$ 24.50	51	$	1,249.50
10596	2/24/25 through 4/11/25		3/5/2025	4/16/2025	$ 20.30	42	$	852.60
10597	2/24/25 through 4/11/25		3/26/2025	4/16/2025	$ 20.30	21	$	426.30
10598	2/24/25 through 4/11/25		4/2/2025	4/16/2025	$ 18.20	14	$	254.80
10599	2/24/25 through 4/11/25	DVPQG	4/3/2025	4/16/2025	$ 80.00	13	$	1,040.00
10600	2/24/25 through 4/11/25		4/8/2025	4/16/2025	$ 23.80	8	$	190.40
10601	4/15/25 thru 5/21/25		4/15/2025	5/23/2025	$ 41.30	38	$	1,569.40
10602	4/15/25 thru 5/21/25		4/22/2025	5/23/2025	$ 19.60	31	$	607.60
10603	4/15/25 thru 5/21/25		4/24/2025	5/23/2025	$ 16.80	29	$	487.20
10604	4/15/25 thru 5/21/25		4/29/2025	5/23/2025	$ 24.50	24	$	588.00
10605	4/15/25 thru 5/21/25		4/30/2025	5/23/2025	$ 24.50	23	$	563.50
10606	4/15/25 thru 5/21/25		5/15/2025	5/23/2025	$ 44.10	8	$	352.80
10607	4/15/25 thru 5/21/25	S. Clyde Weaver	5/20/2025	5/23/2025	$ 35.94	3	$	107.82
10608	Good Catch Lunch	SMKYBONES WNG-BGR X 7566	12/16/2024	1/23/2025	$ 445.05	38	$	16,911.90
10609	Meeting Refreshments	MARLEYS BREWERY AND GRILL	3/4/2025	5/30/2025	$ 170.79	87	$	14,858.73
10610	Meeting Refreshments	TAP AT HUMBOLDT BEER DEPO	2/27/2025	5/30/2025	$ 428.34	92	$	39,407.28
10611	Meeting Refreshments	MARLEYS BREWERY AND GRILL	2/25/2025	5/30/2025	$ 110.01	94	$	10,340.94
10612	Meeting Refreshments	MR STICKYS	3/11/2025	5/30/2025	$ 59.08	80	$	4,726.40
10613	Meeting Refreshments	MR STICKYS	4/8/2025	5/30/2025	$ 79.84	52	$	4,151.68
10614	Meeting Refreshments	STARBUCKS STORE 58140	4/30/2025	5/30/2025	$ 22.36	30	$	670.80
10615	Meeting Refreshments	DD *DOORDASH OLIRANHIB	5/1/2025	5/30/2025	$ 112.91	29	$	3,274.39
10616	Meeting Refreshments	SQ *EAGLES WIND COFFEE HO	5/6/2025	5/30/2025	$ 51.39	24	$	1,233.36
10617	February/March 2025 Expenses	PTC EZPASS CSC WEB IVR	2/17/2025	4/16/2025	$ 26.00	58	$	1,508.00
10618	February/March 2025 Expenses	NAPS PIZZA	3/20/2025	4/16/2025	$ 57.19	27	$	1,544.13
10619	Spring Forum 2025	MT AIRY HOTEL	4/2/2025	5/29/2025	$ 3,500.00	57	$	199,500.00
10620	Spring Forum 2025	PIZZERIA MONTAGNA	4/15/2025	5/29/2025	$ 45.99	44	$	2,023.56
10621	Spring Forum 2025	MT AIRY HOTEL	4/16/2025	5/29/2025	$ 3,700.00	43	$	159,100.00
10622	Spring Forum 2025	GUY FIERI MT AIRY	4/23/2025	5/29/2025	$ 129.06	36	$	4,646.16
10623	Meeting Refreshments - EHS Mtgs	ALLSTAR BAGELS LEWISBURG	1/13/2025	5/16/2025	$ 65.35	123	$	8,038.05
10624	Meeting Refreshments - EHS Mtgs	DD *DOORDASH PANERABRE	2/1/2025	5/16/2025	$ 73.73	104	$	7,667.92
10625	Meeting Refreshments - EHS Mtgs	PANERA BREAD #600946 O	2/12/2025	5/16/2025	$ 79.83	93	$	7,424.19
10626	EHS L1 Meeting - May 2025	ALLSTAR BAGELS LEWISBURG	5/12/2025	5/30/2025	$ 83.14	18	$	1,496.52
10627	EHS L1 Meeting - May 2025	ALLSTAR BAGELS LEWISBURG	5/13/2025	5/30/2025	$ 27.75	17	$	471.75
10628	OMS training		3/17/2025	3/24/2025	$ 109.20	7	$	764.40
10629	OMS training		3/18/2025	3/24/2025	$ 109.20	6	$	655.20
10630	OMS training		3/19/2025	3/24/2025	$ 109.20	5	$	546.00
10631	OMS training		3/20/2025	3/24/2025	$ 109.20	4	$	436.80
10632	OMS training	PA turnpike	3/17/2025	3/24/2025	$ 24.00	7	$	168.00
10633	OMS training	PA turnpike	3/18/2025	3/24/2025	$ 24.00	6	$	144.00
10634	OMS training	PA turnpike	3/19/2025	3/24/2025	$ 24.00	5	$	120.00
10635	OMS training	PA turnpike	3/20/2025	3/24/2025	$ 24.00	4	$	96.00
10636	Mileage for EP live storm		6/19/2025	6/23/2025	$ 124.60	4	$	498.40
10637	PI 1	American Airlines	1/16/2025	2/25/2025	$ 1,089.96	40	$	43,598.40
10638	PI 1	Marriott	1/21/2025	2/25/2025	$ 249.00	35	$	8,715.00
10639	PI 1	Marriott	1/21/2025	2/25/2025	$ 37.75	35	$	1,321.25
10640	PI 1	Marriott	1/22/2025	2/25/2025	$ 279.00	34	$	9,486.00
10641	PI 1	Marriott	1/22/2025	2/25/2025	$ 42.30	34	$	1,438.20
10642	PI 1	Marriott	1/23/2025	2/25/2025	$ 259.00	33	$	8,547.00
10643	PI 1	Marriott	1/23/2025	2/25/2025	$ 39.27	33	$	1,295.91
10644	PI 1	Marriott Porch	1/21/2025	2/25/2025	$ 23.14	35	$	809.90
10645	PI 1	Mariott	1/21/2025	2/25/2025	$ 4.24	35	$	148.40
10646	PI 1	Mariott Starbucks	1/22/2025	2/25/2025	$ 3.98	34	$	135.32
10647	PI 1	Marriott	1/23/2025	2/25/2025	$ 8.48	33	$	279.84
10648	PI 1	Marriott	1/21/2025	2/25/2025	$ 6.23	35	$	218.05
10649	PI 1	Marriott	1/22/2025	2/25/2025	$ 6.98	34	$	237.32
10650	PI 1	Marriott	1/23/2025	2/25/2025	$ 6.48	33	$	213.84
10651	PI 2	American Airlines	4/21/2025	5/19/2025	$ 791.97	28	$	22,175.16
10652	PI 2	Marriott	4/21/2025	5/19/2025	$ 131.12	28	$	3,671.36

10653	PI 2	Marriott	4/21/2025	5/19/2025	$ 23.15	28	$ 648.20
10654	PI 2	Marriott	4/22/2025	5/19/2025	$ 148.72	27	$ 4,015.44
10655	PI 2	Marriott	4/22/2025	5/19/2025	$ 26.26	27	$ 709.02
10656	PI 2	Marriott	4/23/2025	5/19/2025	$ 175.12	26	$ 4,553.12
10657	PI 2	Marriott	4/23/2025	5/19/2025	$ 30.93	26	$ 804.18
10658	PI 2	Marriott	4/21/2025	5/19/2025	$ 2.12	28	$ 59.36
10659	PI 2	Marriott	4/23/2025	5/19/2025	$ 25.97	26	$ 675.22
10660	PI 2	Marriott	4/23/2025	5/19/2025	$ 8.75	26	$ 227.50
10661	PI 2	Uber	4/21/2025	5/19/2025	$ 59.58	28	$ 1,668.24
10662	PI 2	Uber	4/21/2025	5/19/2025	$ 21.94	28	$ 614.32
10663	PI 2	Uber	4/22/2025	5/19/2025	$ 26.98	27	$ 728.46
10664	PI 2	Uber	5/22/2025	5/19/2025	$ 20.93	(3)	$ (62.79)
10665	PI 2	Uber	4/24/2025	5/19/2025	$ 42.61	25	$ 1,065.25
10666	PI 2	Uber	4/24/2025	5/19/2025	$ 26.76	25	$ 669.00
10667	PI 2	Uber	4/23/2025	5/19/2025	$ 26.98	26	$ 701.48
10668	PI 2	ClearMe	4/24/2025	5/19/2025	$ 19.00	25	$ 475.00
10669	PI 2	Coal Artisan	4/24/2025	5/19/2025	$ 3.59	25	$ 89.75
10670	PI 2	Doc Crows	4/23/2025	5/19/2025	$ 42.04	26	$ 1,093.04
10671	PI 2	Sbarro	4/21/2025	5/19/2025	$ 10.00	28	$ 280.00
10672	Storm meal	LYNDON CITY LINE DINER	1/1/2025	1/16/2025	$ 72.24	15	$ 1,083.60
10673	Storm Meal	LYNDON CITY LINE DINER	2/18/2025	2/24/2025	$ 284.94	6	$ 1,709.64
10674	Safety Meeting Breakfast	IHOP#3407	2/27/2025	3/27/2025	$ 60.61	28	$ 1,697.08
10675	Safety Meeting Breakfast	IHOP#3407	3/20/2025	3/27/2025	$ 36.39	7	$ 254.73
10676	storm meal	PARK CITY DINER & COFFEE	5/19/2025	5/29/2025	$ 111.43	10	$ 1,114.30
10677	rgeisinger031825	DUNKIN #357340	2/19/2025	3/24/2025	$ 78.33	33	$ 2,584.89
10678	rgeisinger031825	HOTEL ROCK LITITZ	1/10/2025	3/24/2025	$ 209.00	73	$ 15,257.00
10679	rgeisinger031825	HOTEL ROCK LITITZ	1/10/2025	3/24/2025	$ 22.99	73	$ 1,678.27
10680	rgeisinger031825	Sheraton	1/30/2025	3/24/2025	$ 129.00	53	$ 6,837.00
10681	rgeisinger04282025	SHEETZ 0336	4/23/2025	4/28/2025	$ 35.72	5	$ 178.60
10682	rgeisinger04282025	MISSION BBQ HARRISBURG-ST	4/15/2025	4/28/2025	$ 44.39	13	$ 577.07
10683	rgeisinger04282025	LEHIGH NORTHAMPTON AIRPOR	4/11/2025	4/28/2025	$ 89.00	17	$ 1,513.00
10684	rgeisinger04282025	American Airlines	3/18/2025	4/28/2025	$ 441.36	41	$ 18,095.76
10685	rgeisinger04282025	Marriott Hotels	4/5/2025	4/28/2025	$ 259.00	23	$ 5,957.00
10686	rgeisinger04282025	Marriott Hotels	4/5/2025	4/28/2025	$ 32.38	23	$ 744.74
10687	rgeisinger04282025	Marriott Hotels	4/6/2025	4/28/2025	$ 259.00	22	$ 5,698.00
10688	rgeisinger04282025	Marriott Hotels	4/6/2025	4/28/2025	$ 75.13	22	$ 1,652.86
10689	rgeisinger04282025	Marriott Hotels	4/7/2025	4/28/2025	$ 259.00	21	$ 5,439.00
10690	rgeisinger04282025	Marriott Hotels	4/7/2025	4/28/2025	$ 75.13	21	$ 1,577.73
10691	rgeisinger04282025	Marriott Hotels	4/8/2025	4/28/2025	$ 259.00	20	$ 5,180.00
10692	rgeisinger04282025	Marriott Hotels	4/8/2025	4/28/2025	$ 75.13	20	$ 1,502.60
10693	rgeisinger04282025	Marriott Hotels	4/9/2025	4/28/2025	$ 259.00	19	$ 4,921.00
10694	rgeisinger04282025	Marriott Hotels	4/9/2025	4/28/2025	$ 75.13	19	$ 1,427.47
10695	rgeisinger04282025	Marriott Hotels	4/10/2025	4/28/2025	$ 259.00	18	$ 4,662.00
10696	rgeisinger04282025	Marriott Hotels	4/10/2025	4/28/2025	$ 75.13	18	$ 1,352.34
10697	rageisinger05122025	SPRINGHILL SUITES WEST	4/28/2025	5/12/2025	$ 134.00	14	$ 1,876.00
10698	rageisinger05122025	SPRINGHILL SUITES WEST	4/28/2025	5/12/2025	$ 18.76	14	$ 262.64
10699	rageisinger05122025	SPRINGHILL SUITES WEST	4/29/2025	5/12/2025	$ 134.00	13	$ 1,742.00
10700	rageisinger05122025	SPRINGHILL SUITES WEST	4/29/2025	5/12/2025	$ 18.76	13	$ 243.88
10701	Winter 2025	PPL CATER	1/10/2025	3/3/2025	$ 269.31	52	$ 14,004.12
10702	March 2024	PPL CATER	2/14/2025	4/3/2025	$ 74.69	48	$ 3,585.12
10703	March 2024	ALLENTOWN PARKING KIOSK 2	3/11/2025	4/3/2025	$ 4.00	23	$ 92.00
10704	Spring 2025	97606 HARRISBURG UNIVERSI	3/31/2025	6/26/2025	$ 32.00	87	$ 2,784.00
10705	Spring 2025	ALLENTOWN TRANS CENTER	4/3/2025	6/26/2025	$ 3.00	84	$ 252.00
10706	Spring 2025	PSATS	4/22/2025	6/26/2025	$ 299.00	65	$ 19,435.00
10707	Spring 2025	PPL CATER	4/16/2025	6/26/2025	$ 133.73	71	$ 9,494.83
10708	Open Houses 2025	COSTCO WHSE#1211	5/21/2025	6/2/2025	$ 21.38	12	$ 256.56
10709	Mileage		5/12/2025	6/26/2025	$ 114.10	45	$ 5,134.50
10710	Mileage		5/6/2025	6/26/2025	$ 122.50	51	$ 6,247.50
10711	Mileage		5/5/2025	6/26/2025	$ 102.90	52	$ 5,350.80
10712	Mileage		5/1/2025	6/26/2025	$ 55.30	56	$ 3,096.80
10713	Mileage		4/30/2025	6/26/2025	$ 87.50	57	$ 4,987.50
10714	Mileage		3/31/2025	6/26/2025	$ 116.20	87	$ 10,109.40
10715	Open Houses	DIMAIOS MUSTARD SEED CAFE	5/28/2025	6/11/2025	$ 20.60	14	$ 288.40
10716	Open Houses	DIMAIOS MUSTARD SEED CAFE	5/27/2025	6/11/2025	$ 74.62	15	$ 1,119.30
10717	PCM Team Lunch Meeting	DAVINCIS PIZZERIA	12/13/2024	1/2/2025	$ 289.38	20	$ 5,787.60
10718	PCM Team Lunch Meeting	DAVINCIS PIZZERIA	12/13/2024	1/2/2025	$ 289.38	20	$ 5,787.60
10719	PCM Team Lunch Meeting	TST*UNA TAQUERIA	12/13/2024	1/2/2025	$ 219.95	20	$ 4,399.00
10720	PCM Team Lunch Meeting	TST*UNA TAQUERIA	12/13/2024	1/2/2025	$ 219.95	20	$ 4,399.00
10721	PCM Team Lunch Meeting	TST* THE ALADDIN RESTAURA	12/11/2024	1/2/2025	$ 312.50	22	$ 6,875.00
10722	PCM Team Lunch Meeting	TST* THE ALADDIN RESTAURA	12/11/2024	1/2/2025	$ 312.50	22	$ 6,875.00
10723	January Mileage		12/18/2024	1/28/2025	$ 141.37	41	$ 5,796.17
10724	January Mileage		1/2/2025	1/28/2025	$ 147.70	26	$ 3,840.20
10725	January Mileage		1/7/2025	1/28/2025	$ 147.70	21	$ 3,101.70
10726	January Mileage		1/8/2025	1/28/2025	$ 24.50	20	$ 490.00
10727	January Mileage		1/16/2025	1/28/2025	$ 147.70	12	$ 1,772.40
10728	January Mileage		1/21/2025	1/28/2025	$ 147.70	7	$ 1,033.90
10729	January Mileage		1/22/2025	1/28/2025	$ 24.50	6	$ 147.00
10730	January Mileage		1/29/2025	1/28/2025	$ 147.70	(1)	$ (147.70)
10731	February Mileage		2/5/2025	3/4/2025	$ 157.50	27	$ 4,252.50
10732	February Mileage		2/7/2025	3/4/2025	$ 18.90	25	$ 472.50
10733	February Mileage		2/10/2025	3/4/2025	$ 157.50	22	$ 3,465.00
10734	February Mileage		2/12/2025	3/4/2025	$ 18.90	20	$ 378.00
10735	February Mileage	WAWA 8014	2/5/2025	3/4/2025	$ 42.21	27	$ 1,139.67
10736	February Mileage	NICK'S 114 CAFE	1/29/2025	3/4/2025	$ 79.25	34	$ 2,694.50
10737	February Mileage		2/17/2025	3/4/2025	$ 78.40	15	$ 1,176.00
10738	February Mileage		2/19/2025	3/4/2025	$ 18.90	13	$ 245.70
10739	February Mileage		2/26/2025	3/4/2025	$ 157.50	6	$ 945.00
10740	Storm Support	TST* DAVINCI'S PIZZERIA	3/8/2025	3/20/2025	$ 754.98	12	$ 9,059.76
10741	Storm Support	TST*UNA TAQUERIA	3/6/2025	3/20/2025	$ 259.70	14	$ 3,635.80
10742	Storm Support	SQ *JAQUELYN'S ON MAIN	3/6/2025	3/20/2025	$ 100.70	14	$ 1,409.80
10743	Storm Support	WEGMANS ALLENTOWN #79	3/6/2025	3/20/2025	$ 93.19	14	$ 1,304.66
10744	Storm Support	WALLYS DELI	3/6/2025	3/20/2025	$ 332.98	14	$ 4,661.72
10745	Storm Support	WAWA 8014	3/6/2025	3/20/2025	$ 63.57	14	$ 889.98
10746	PMC Team Survey Review Meeting	TST* THE ALADDIN RESTAURA	3/5/2025	3/20/2025	$ 395.00	15	$ 5,925.00
10747	March Mileage Expense	DUNKIN #363171	3/27/2025	4/3/2025	$ 33.90	7	$ 237.30
10748	March Mileage Expense		3/5/2025	4/3/2025	$ 157.50	29	$ 4,567.50
10749	March Mileage Expense		3/6/2025	4/3/2025	$ 18.90	28	$ 529.20
10750	March Mileage Expense		3/12/2025	4/3/2025	$ 157.50	22	$ 3,465.00
10751	March Mileage Expense		3/14/2025	4/3/2025	$ 18.90	20	$ 378.00
10752	March Mileage Expense		3/19/2025	4/3/2025	$ 18.90	15	$ 283.50
10753	March Mileage Expense		3/26/2025	4/3/2025	$ 157.50	8	$ 1,260.00
10754	March Mileage Expense		3/31/2025	4/3/2025	$ 66.50	3	$ 199.50
10755	April/May Mileage	MISSION BBQ HARRISBURG-CA	4/17/2025	5/21/2025	$ 589.82	34	$ 20,053.88
10756	April/May Mileage		4/2/2025	5/21/2025	$ 157.50	49	$ 7,717.50
10757	April/May Mileage		4/9/2025	5/21/2025	$ 157.50	42	$ 6,615.00
10758	April/May Mileage		4/10/2025	5/21/2025	$ 18.90	41	$ 774.90
10759	April/May Mileage		4/16/2025	5/21/2025	$ 157.50	35	$ 5,512.50
10760	April/May Mileage		4/23/2025	5/21/2025	$ 157.50	28	$ 4,410.00
10761	April/May Mileage		4/24/2025	5/21/2025	$ 18.90	27	$ 510.30

10762	April/May Mileage		5/1/2025	5/21/2025	$ 157.50	20	$ 3,150.00
10763	April/May Mileage		5/5/2025	5/21/2025	$ 157.50	16	$ 2,520.00
10764	April/May Mileage		5/14/2025	5/21/2025	$ 18.90	7	$ 132.30
10765	April/May Mileage		5/22/2025	5/21/2025	$ 157.50	(1)	$ (157.50)
10766	Mileage Report week of 12/23/24		12/23/2024	1/6/2025	$ 36.85	14	$ 515.90
10767	Mileage Report week of 12/30/24		1/3/2025	1/6/2025	$ 35.00	3	$ 105.00
10768	Mileage Report Safety Standdown		1/8/2025	1/13/2025	$ 91.00	5	$ 455.00
10769	Mileage Report week of 1/6/2025		1/7/2025	1/13/2025	$ 31.50	6	$ 189.00
10770	Mileage Report week of 1/6/2025		1/10/2025	1/13/2025	$ 33.60	3	$ 100.80
10771	Mileage Report week of 1/13/25		1/15/2025	1/21/2025	$ 24.50	6	$ 147.00
10772	Mileage Report week of 1/13/25		1/16/2025	1/21/2025	$ 49.70	5	$ 248.50
10773	Mileage Report week of 1/13/25		1/17/2025	1/21/2025	$ 25.90	4	$ 103.60
10774	Mileage Report week of 1/20/25		1/22/2025	1/27/2025	$ 47.60	5	$ 238.00
10775	Mileage Report week of 1/20/25		1/23/2025	1/27/2025	$ 43.40	4	$ 173.60
10776	Mileage for Storm Drill 1/28/25		1/28/2025	1/31/2025	$ 89.60	3	$ 268.80
10777	Mileage for Storm Duty 1/30/25		1/30/2025	1/31/2025	$ 89.60	1	$ 89.60
10778	Mileage Report week of 1/27/25		1/31/2025	2/5/2025	$ 15.40	5	$ 77.00
10779	Mileage Report week of 1/27/25		1/27/2025	2/5/2025	$ 35.70	9	$ 321.30
10780	Mileage Report week of 2/3/25		2/3/2025	2/10/2025	$ 28.70	7	$ 200.90
10781	Mileage Report week of 2/3/25		2/4/2025	2/10/2025	$ 34.30	6	$ 205.80
10782	Mileage Report week of 2/3/25		2/7/2025	2/10/2025	$ 23.80	3	$ 71.40
10783	Mileage Report week of 2/3/25		2/8/2025	2/10/2025	$ 29.40	2	$ 58.80
10784	Mileage Report week of 2/10/25		2/10/2025	2/18/2025	$ 26.60	8	$ 212.80
10785	Mileage Report week of 2/10/25		2/20/2025	2/18/2025	$ 25.90	(2)	$ (51.80)
10786	Mileage Report week of 2/17/2025		2/18/2025	2/24/2025	$ 30.10	6	$ 180.60
10787	Mileage Report week of 2/17/2025		2/20/2025	2/24/2025	$ 42.70	4	$ 170.80
10788	MILEAGE FOR STORM DRILL 2/25/25		2/25/2025	3/3/2025	$ 89.60	6	$ 537.60
10789	Mileage for week of 2/24/25		2/24/2025	3/3/2025	$ 46.90	7	$ 328.30
10790	Mileage for week of 2/24/25		1/29/2025	3/3/2025	$ 26.60	33	$ 877.80
10791	Mileage for week of 2/24/25		2/28/2025	3/3/2025	$ 25.20	3	$ 75.60
10792	Mileage Report Week of 3/3/2025		3/4/2025	3/11/2025	$ 40.60	7	$ 284.20
10793	Mileage Report Week of 3/3/2025		3/6/2025	3/11/2025	$ 49.00	5	$ 245.00
10794	Mileage Report Week of 3/3/2025		3/7/2025	3/11/2025	$ 36.40	4	$ 145.60
10795	Mileage Report week of 3/10/25		3/12/2025	3/21/2025	$ 51.80	9	$ 466.20
10796	Mileage Report week of 3/10/25		3/14/2025	3/21/2025	$ 30.10	7	$ 210.70
10797	Mileage Report week of 3/17/2025		3/19/2025	3/24/2025	$ 51.80	5	$ 259.00
10798	Mileage Report week of 3/17/2025		3/20/2025	3/24/2025	$ 12.60	4	$ 50.40
10799	Mileage for March Storm Drill		3/27/2025	3/31/2025	$ 89.60	4	$ 358.40
10800	Mileage Report week of 3/24/2025		3/24/2025	3/31/2025	$ 37.10	7	$ 259.70
10801	Mileage Report week of 3/24/2025		3/25/2025	3/31/2025	$ 5.60	6	$ 33.60
10802	Mileage Report week of 3/24/2025		3/28/2025	3/31/2025	$ 49.00	3	$ 147.00
10803	Mileage Report week of 3/31/2025		4/1/2025	4/4/2025	$ 61.60	3	$ 184.80
10804	Mileage Report week of 3/31/2025		4/3/2025	4/4/2025	$ 49.00	1	$ 49.00
10805	Mileage Report week of 4/7/25		4/8/2025	4/14/2025	$ 23.10	6	$ 138.60
10806	Mileage Report week of 4/7/25		4/9/2025	4/14/2025	$ 20.30	5	$ 101.50
10807	Mileage Report week of 4/21/2025		4/23/2025	4/28/2025	$ 3.50	5	$ 17.50
10808	Mileage Report week of 4/21/2025		4/24/2025	4/28/2025	$ 34.30	4	$ 137.20
10809	Mileage Report April Storm Drill		5/1/2025	5/8/2025	$ 89.60	7	$ 627.20
10810	Mileage Report week of 4/28/2025		4/30/2025	5/8/2025	$ 28.00	8	$ 224.00
10811	Mileage Report week of 4/28/2025		4/29/2025	5/8/2025	$ 34.30	9	$ 308.70
10812	Mileage Report week of 4/28/2025		5/2/2025	5/8/2025	$ 23.10	6	$ 138.60
10813	Mileage Report week of 5/5/2025		5/6/2025	5/12/2025	$ 35.00	6	$ 210.00
10814	Mileage Report week of 5/5/2025		5/7/2025	5/12/2025	$ 35.70	5	$ 178.50
10815	Mileage Report week of 5/5/2025		5/8/2025	5/12/2025	$ 22.40	4	$ 89.60
10816	Mileage Report week of 5/5/2025		5/9/2025	5/12/2025	$ 21.00	3	$ 63.00
10817	Mileage Report week of 5/12/25		5/14/2025	5/19/2025	$ 18.20	5	$ 91.00
10818	Mileage Report week of 5/12/25		5/15/2025	5/19/2025	$ 23.10	4	$ 92.40
10819	Mileage Report week of 5/12/25		5/16/2025	5/19/2025	$ 2.10	3	$ 6.30
10820	Mileage Report week of 5/19/2025		5/20/2025	5/23/2025	$ 32.90	3	$ 98.70
10821	Mileage Report week of 5/19/2025		5/22/2025	5/23/2025	$ 42.00	1	$ 42.00
10822	Mileage Report May Storm Drill		5/30/2025	5/30/2025	$ 89.60	0	$ -
10823	Mileage Report week of 5/26/2025		5/28/2025	5/30/2025	$ 90.30	2	$ 180.60
10824	Mileage Report week of 6/2/2025		6/2/2025	6/9/2025	$ 26.60	7	$ 186.20
10825	Mileage Report week of 6/2/2025		6/5/2025	6/9/2025	$ 32.20	4	$ 128.80
10826	Mileage Report week of 6/2/2025		6/6/2025	6/9/2025	$ 43.40	3	$ 130.20
10827	Mileage Report week of 6/19/25		6/17/2025	6/23/2025	$ 35.70	6	$ 214.20
10828	Mileage Report week of 6/19/25		6/18/2025	6/23/2025	$ 30.10	5	$ 150.50
10829	Gerlach 1/6/25		1/7/2025	1/10/2025	$ 86.10	3	$ 258.30
10830	Gerlach 1/6/25		1/8/2025	1/10/2025	$ 95.20	2	$ 190.40
10831	Gerlach mileage 1/15		1/15/2025	1/21/2025	$ 37.10	6	$ 222.60
10832	Gerlach mileage 1/20		1/22/2025	1/30/2025	$ 37.10	8	$ 296.80
10833	Gerlach mileage 1/27		1/28/2025	1/30/2025	$ 86.10	2	$ 172.20
10834	2/16 storm		2/16/2025	2/18/2025	$ 51.80	2	$ 103.60
10835	Gerlach mileage 2/17		2/18/2025	2/24/2025	$ 44.80	6	$ 268.80
10836	Gerlach mileage 2/17		2/19/2025	2/24/2025	$ 37.10	5	$ 185.50
10837	mileage 3/3		3/5/2025	3/7/2025	$ 37.10	2	$ 74.20
10838	Gerlach mileage 3/17		3/17/2025	3/20/2025	$ 102.90	3	$ 308.70
10839	Gerlach 3/27 mileage		3/27/2025	4/7/2025	$ 85.40	11	$ 939.40
10840	Gerlach 3/31 mileage		4/3/2025	4/7/2025	$ 37.10	4	$ 148.40
10841	Gerlach 4/16 mileage		4/16/2025	4/23/2025	$ 85.40	7	$ 597.80
10842	Gerlach mileage 4/21		4/23/2025	4/28/2025	$ 37.10	5	$ 185.50
10843	Gerlach 4/28 mileage		5/1/2025	5/8/2025	$ 44.80	7	$ 313.60
10844	Gerlach 4/28 mileage		5/1/2025	5/8/2025	$ 42.70	7	$ 298.90
10845	Gerlach 4/28 mileage		4/30/2025	5/8/2025	$ 37.10	8	$ 296.80
10846	Gerlach mileage 5/30		5/30/2025	6/2/2025	$ 85.40	3	$ 256.20
10847	Gerlach 6/11 expense		6/11/2025	6/23/2025	$ 37.10	12	$ 445.20
10848	Gerlach 6/16		6/18/2025	6/25/2025	$ 37.10	7	$ 259.70
10849	Cellular Accessories for Helper	CELLULAR ACCESSORIES FOR	2/4/2025	2/11/2025	$ 70.82	7	$ 495.74
10850	RIE No bill	STOP&SHOP	3/2/2025	3/12/2025	$ 93.00	10	$ 930.00
10851	RIE No bill		3/2/2025	3/12/2025	$ 217.00	10	$ 2,170.00
10852	RIE No bill		3/8/2025	3/12/2025	$ 217.00	4	$ 868.00
10853	Rie No Bill 4/13/25-4/18/25	SQ *BLACKSTONE COVENTRY	4/14/2025	4/28/2025	$ 100.62	14	$ 1,408.68
10854	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/16/2025	4/28/2025	$ 322.15	12	$ 3,865.80
10855	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/16/2025	4/28/2025	$ 22.55	12	$ 270.60
10856	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/16/2025	4/28/2025	$ 19.33	12	$ 231.96
10857	Rie No Bill 4/13/25-4/18/25	Stop & Shop	4/13/2025	4/28/2025	$ 81.06	15	$ 1,215.90
10858	Rie No Bill 4/13/25-4/18/25	TRATTORIA ROMANA EXPRE	4/16/2025	4/28/2025	$ 160.52	12	$ 1,926.24
10859	Rie No Bill 4/13/25-4/18/25	CAPITAL GRILLE 0138059	4/15/2025	4/28/2025	$ 385.76	13	$ 5,014.88
10860	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/13/2025	4/28/2025	$ 369.00	15	$ 5,535.00
10861	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/13/2025	4/28/2025	$ 47.97	15	$ 719.55
10862	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/14/2025	4/28/2025	$ 369.00	14	$ 5,166.00
10863	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/14/2025	4/28/2025	$ 47.97	14	$ 671.58
10864	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/15/2025	4/28/2025	$ 369.00	13	$ 4,797.00
10865	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/15/2025	4/28/2025	$ 47.97	13	$ 623.61
10866	Rie No Bill 4/13/25-4/18/25		4/13/2025	4/28/2025	$ 198.10	15	$ 2,971.50
10867	Rie No Bill 4/13/25-4/18/25		4/17/2025	4/28/2025	$ 197.40	11	$ 2,171.40
10868	Rie No Bill 4/13/25-4/18/25	EZ Pass	4/13/2025	4/28/2025	$ 1.50	15	$ 22.50
10869	Safety lunch	MISSION BBQ WHITEHALL-CAT	12/21/2024	1/6/2025	$ 947.64	16	$ 15,162.24
10870	Storm meals	JERSEY MIKES 8040	12/29/2024	1/6/2025	$ 12.13	8	$ 97.04

10871	Safety breakfast	WALLYS DELI	1/17/2025	2/4/2025	$	514.34	18	$ 9,258.12
10872	Safety breakfast	WALLYS DELI	1/22/2025	1/28/2025	$	50.18	6	$ 301.08
10873	Storm meals	BM * AFGHAN KABABS GR	1/29/2025	2/4/2025	$	139.25	6	$ 835.50
10874	Storm meals	AFGHAN KABOBS & GRILL	2/16/2025	2/21/2025	$	636.00	5	$ 3,180.00
10875	Reconcile Over charge	AFGHAN KABOBS & GRILL	2/16/2025	3/24/2025	$	(636.00)	36	$ (22,896.00)
10876	Reconcile Over charge	AFGHAN KABOBS & GRILL	2/16/2025	3/24/2025	$	636.00	36	$ 22,896.00
10877	Efficent restoration food	TST*STUFFED TO THE GRILL	2/21/2025	3/3/2025	$	433.56	10	$ 4,335.60
10878	Storm meals	BJ'S RESTAURANTS 594	3/2/2025	3/14/2025	$	136.04	12	$ 1,632.48
10879	FISR Meal	SLICE*SLICEOFITALY	3/20/2025	4/4/2025	$	164.75	15	$ 2,471.25
10880	FISR Lunch	TST* DON JUAN MEX GRILL -	4/5/2025	4/16/2025	$	490.06	11	$ 5,390.66
10881	Safety Lunch	JERSEY MIKES ONLINE UC	1/31/2025	2/28/2025	$	90.29	28	$ 2,528.12
10882	safety lunch	SQ *BACK HOME BAGELS LLC	4/26/2025	5/22/2025	$	402.50	26	$ 10,465.00
10883	Safety Mtg	KRISPY KREME #0525	12/19/2024	1/6/2025	$	44.18	18	$ 795.24
10884	Mileage for different meetings		1/17/2025	2/4/2025	$	84.00	18	$ 1,512.00
10885	Mileage for different meetings		1/21/2025	2/4/2025	$	47.60	14	$ 666.40
10886	Mileage for different meetings		1/24/2025	2/4/2025	$	47.60	11	$ 523.60
10887	Recruiting trip-SE Lineman trg	TST*THE FEED CO. TABLE &	2/4/2025	2/19/2025	$	23.00	15	$ 345.00
10888	Recruiting trip-SE Lineman trg	PUBLIC HOUSE RESTAURAN	2/6/2025	2/19/2025	$	39.96	13	$ 519.48
10889	Recruiting trip-SE Lineman trg	LEHIGH NORTHAMPTON AIRPOR	2/7/2025	2/19/2025	$	96.00	12	$ 1,152.00
10890	Recruiting trip-SE Lineman trg	TUPELO HONEY CHATT TN	2/5/2025	2/19/2025	$	24.70	14	$ 345.80
10891	Recruiting trip-SE Lineman trg	National Car Rental	2/8/2025	2/19/2025	$	132.73	11	$ 1,460.03
10892	Recruiting trip-SE Lineman trg	AGENT FEE 8900899662550	1/15/2025	2/19/2025	$	3.00	35	$ 105.00
10893	Recruiting trip-SE Lineman trg	Delta Air Lines	1/15/2025	2/19/2025	$	497.36	35	$ 17,407.60
10894	Recruiting trip-SE Lineman trg	Marriott Hotels	2/4/2025	2/19/2025	$	199.04	15	$ 2,985.60
10895	Recruiting trip-SE Lineman trg	Marriott Hotels	2/5/2025	2/19/2025	$	187.02	14	$ 2,618.28
10896	Recruiting trip-SE Lineman trg	Marriott Hotels	2/6/2025	2/19/2025	$	175.29	13	$ 2,278.77
10897	Mileage for storm		2/16/2025	2/19/2025	$	64.40	3	$ 193.20
10898	Mileage for storm		2/17/2025	2/19/2025	$	37.80	2	$ 75.60
10899	Mileage for storm		2/18/2025	2/19/2025	$	37.80	1	$ 37.80
10900	Storm meals/snacks	LUNAS HAZELTON PIZZERI	3/6/2025	3/14/2025	$	737.10	8	$ 5,896.80
10901	Storm meals/snacks	WALMART.COM 8009256278	3/6/2025	3/14/2025	$	336.49	8	$ 2,691.92
10902	Parking - Spirit Trng	ALLENTOWN PARKING-KIOSK 1	2/27/2025	3/14/2025	$	3.00	15	$ 45.00
10903	Parking - Spirit Trng	ALLENTOWN PARKING-KIOSK 1	2/27/2025	3/14/2025	$	1.00	15	$ 15.00
10904	Cell Accessories	CELLULAR ACCESSORIES FOR	2/12/2025	2/18/2025	$	118.18	6	$ 709.08
10905	accessories for work phone	CELLULAR ACCESSORIES FOR	2/14/2025	2/25/2025	$	46.53	11	$ 511.83
10906	January Team Meeting	DUNKIN #300400 Q35	1/16/2025	2/2/2025	$	23.52	17	$ 399.84
10907	January Breakfast w/EDCs	ROXYS CAFE	1/23/2025	2/2/2025	$	29.02	10	$ 290.20
10908	NARUC Feb 2025	LYFT *RIDE MON 7PM	2/25/2025	3/3/2025	$	15.19	6	$ 91.14
10909	NARUC Feb 2025	LYFT *RIDE MON 10PM	2/25/2025	3/3/2025	$	21.86	6	$ 131.16
10910	NARUC Feb 2025	TST* CHINA CHILCANO	2/24/2025	3/3/2025	$	94.25	7	$ 659.75
10911	NARUC Feb 2025	TST* TATTE BAKERY CITY CE	2/24/2025	3/3/2025	$	45.18	7	$ 316.26
10912	NARUC Feb 2025	LYFT *RIDE MON 1PM	2/24/2025	3/3/2025	$	13.16	7	$ 92.12
10913	NARUC Feb 2025	TST*LARDENTE	2/24/2025	3/3/2025	$	368.35	7	$ 2,578.45
10914	NARUC Feb 2025	Marriott Hotels	2/23/2025	3/3/2025	$	89.80	8	$ 718.40
10915	NARUC Feb 2025	COLPARK LOC 958	2/26/2025	3/3/2025	$	121.00	5	$ 605.00
10916	NARUC Feb 2025	Marriott Hotels	2/23/2025	3/3/2025	$	299.00	8	$ 2,392.00
10917	NARUC Feb 2025	Marriott Hotels	2/23/2025	3/3/2025	$	47.69	8	$ 381.52
10918	NARUC Feb 2025	Marriott Hotels	2/24/2025	3/3/2025	$	299.00	7	$ 2,093.00
10919	NARUC Feb 2025	Marriott Hotels	2/24/2025	3/3/2025	$	47.69	7	$ 333.83
10920	NARUC Feb 2025	Marriott Hotels	2/25/2025	3/3/2025	$	299.00	6	$ 1,794.00
10921	NARUC Feb 2025	Marriott Hotels	2/25/2025	3/3/2025	$	47.69	6	$ 286.14
10922	NARUC Feb 2025	STARBUCKS STORE 49899	2/25/2025	3/3/2025	$	13.22	6	$ 79.32
10923	NARUC Feb 2025	LYFT *RIDE TUE 5PM	2/25/2025	3/3/2025	$	24.13	6	$ 144.78
10924	NARUC Feb 2025	TST* OYAMEL	2/25/2025	3/3/2025	$	47.60	6	$ 285.60
10925	NARUC DC 2025 - Mileage		2/23/2025	3/3/2025	$	81.20	8	$ 649.60
10926	NARUC DC 2025 - Mileage		2/26/2025	3/3/2025	$	82.60	5	$ 413.00
10927	Conference Registrations	2025 MACRUC ANNUAL EDU	3/20/2025	4/3/2025	$	795.00	14	$ 11,130.00
10928	Conference Registrations	WWW.ENERGYPA.ORG	3/18/2025	4/3/2025	$	230.00	16	$ 3,680.00
10929	EAP Electric Ops Conf - Spr 2025	SPO*JUNIPERGRILLCRANBERRY	4/9/2025	4/18/2025	$	27.26	9	$ 245.34
10930	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/7/2025	4/18/2025	$	134.00	11	$ 1,474.00
10931	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/7/2025	4/18/2025	$	18.76	11	$ 206.36
10932	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/8/2025	4/18/2025	$	134.00	10	$ 1,340.00
10933	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/8/2025	4/18/2025	$	18.76	10	$ 187.60
10934	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/9/2025	4/18/2025	$	4.67	9	$ 42.03
10935	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/8/2025	4/18/2025	$	0.33	10	$ 3.30
10936	EAP Electric Ops Conf - Spr 2025		4/7/2025	4/18/2025	$	147.00	11	$ 1,617.00
10937	EAP Electric Ops Conf - Spr 2025		4/9/2025	4/18/2025	$	147.00	9	$ 1,323.00
10938	EAP Electric Ops Conf - Spr 2025	PA Turnpike E-Z Pass	4/7/2025	4/18/2025	$	28.03	11	$ 308.33
10939	EAP Electric Ops Conf - Spr 2025	PA Turnpike EZ-Pass	4/9/2025	4/18/2025	$	28.03	9	$ 252.27
10940	Public Meeting Breakfast	ROXYS CAFE	4/10/2025	4/18/2025	$	52.50	8	$ 420.00
10941	April 2025 Expenses	ALECOS CAFE & RESTAURANT	4/24/2025	5/1/2025	$	67.28	7	$ 470.96
10942	April 2025 Expenses		4/22/2025	5/1/2025	$	91.70	9	$ 825.30
10943	April 2025 Expenses		4/25/2025	5/1/2025	$	91.70	6	$ 550.20
10944	April 2025 Expenses		4/23/2025	5/1/2025	$	91.70	8	$ 733.60
10945	MACRUC Flight	AGENT FEE 8900904807768	4/22/2025	5/5/2025	$	3.00	13	$ 39.00
10946	MACRUC Flight	American Airlines	4/22/2025	5/5/2025	$	510.97	13	$ 6,642.61
10947	Summer NARUC Regis & Flight	NATL ASSN REG UTIL COMM	5/5/2025	6/2/2025	$	950.00	28	$ 26,600.00
10948	Summer NARUC Regis & Flight	AGENT FEE 8900906337134	5/21/2025	6/2/2025	$	3.00	12	$ 36.00
10949	Summer NARUC Regis & Flight	United Airlines	5/21/2025	6/2/2025	$	531.64	12	$ 6,379.68
10950	Women in Utilities Receipt	TST*THE MILLWORKS HARRIS	5/29/2025	6/9/2025	$	48.87	11	$ 537.57
10951	12/19/24 Team Lunch	The Shelby	12/19/2024	1/6/2025	$	479.10	18	$ 8,623.80
10952	Tolls for trng - Walbert	Pennsylvania Turnpike Commission	6/6/2025	6/20/2025	$	199.39	14	$ 2,791.46
10953	Safety Mtg	BILLY'S POCONO DINER	12/18/2024	1/2/2025	$	237.29	15	$ 3,559.35
10954	MA Kentucky	TST*SEDONA TAPHOUSE - LE	1/6/2025	1/17/2025	$	47.00	11	$ 517.00
10955	MA Kentucky	BLUE HORSE CAFE	1/5/2025	1/17/2025	$	37.10	12	$ 445.20
10956	MA Kentucky	THE LOBBY BAR	1/5/2025	1/17/2025	$	25.14	12	$ 301.68
10957	MA Kentucky	HILTON GARDEN INN	1/7/2025	1/17/2025	$	130.76	10	$ 1,307.60
10958	Tool repair/Refreshments/Kentuck	AMICI PIZZA AND PASTA	1/10/2025	1/17/2025	$	114.32	7	$ 800.24
10959	Meeting Refreshments	DUNKIN #342918 Q35	1/21/2025	2/10/2025	$	91.86	20	$ 1,837.20
10960	Meeting Refreshments	DUNKIN #346041	1/30/2025	2/10/2025	$	37.86	11	$ 416.46
10961	NE Field Supv Mtg / Kentucky	TST*1818 DELI & CATERING	2/3/2025	2/13/2025	$	159.64	10	$ 1,596.40
10962	NE Field Supv Mtg / Kentucky	GLOW BEST WESTERN LEXI	1/8/2025	2/13/2025	$	169.19	36	$ 6,090.84
10963	Mtg/Storm/Material	IHOP #5649	2/18/2025	2/28/2025	$	98.66	10	$ 986.60
10964	Mtg/Storm/Material	IHOP #5649	2/17/2025	2/28/2025	$	13.77	11	$ 151.47
10965	Material/Safety Forum/Safety Mtg	BILLY'S POCONO DINER	2/28/2025	3/14/2025	$	329.39	14	$ 4,611.46
10966	Material/Safety Forum/Safety Mtg	TST* TRIO BAR AND GRILL	3/4/2025	3/14/2025	$	87.13	10	$ 871.30
10967	Safety Stand Down	DUNKIN #342918 Q35	3/11/2025	3/21/2025	$	50.23	10	$ 502.30
10968	Storm meals/snacks	SQ *BUCKTOWN DINER	3/17/2025	3/28/2025	$	13.86	11	$ 152.46
10969	Storm meals/snacks	TONYS ON THE MOUNTAIN	3/16/2025	3/28/2025	$	18.60	12	$ 223.20
10970	Storm meals/snacks	WAWA 8162	3/18/2025	3/28/2025	$	18.93	10	$ 189.30
10971	Storm meals/snacks	WENDY'S RESTAURANT	3/17/2025	3/28/2025	$	21.59	11	$ 237.49
10972	Storm meals/snacks	TST*1818 DELI & CATERING	3/21/2025	4/3/2025	$	122.41	13	$ 1,591.33
10973	Storm meals/snacks	FIRST PLACE CAFE	3/21/2025	4/3/2025	$	71.43	13	$ 928.59
10974	Storm meals/snacks	SPOOKY NOOK SPORTS INC HO	3/3/2025	4/3/2025	$	143.19	31	$ 4,438.89
10975	Storm meals/snacks	SPOOKY NOOK SPORTS INC HO	3/3/2025	4/3/2025	$	143.19	31	$ 4,438.89
10976	Bucket Truck Rescue	CAROUSEL DAIRY BAR & CAFE	4/1/2025	4/8/2025	$	58.15	7	$ 407.05
10977	Safety Mtg - Breakfast	BILLY'S POCONO DINER	4/7/2025	4/22/2025	$	199.03	15	$ 2,985.45
10978	Storm meals/snacks/ Meeting	TST*1818 DELI & CATERING	4/16/2025	5/19/2025	$	53.75	33	$ 1,773.75
10979	Storm meals/snacks/ Meeting	TST*1818 DELI & CATERING	4/25/2025	5/19/2025	$	40.27	24	$ 966.48

10980	Storm meals/snacks/ Meeting	BROTHER BRUNO'S	4/27/2025	5/19/2025	$	202.57	22	$ 4,456.54
10981	Manager Mtg	TST*NICKS BIG BELLY DEL	5/7/2025	5/19/2025	$	51.81	12	$ 621.72
10982	Storm / BJO	TST*1818 DELI & CATERING	5/17/2025	6/2/2025	$	66.38	16	$ 1,062.08
10983	Storm / BJO	DUNKIN #362661	5/12/2025	6/2/2025	$	63.51	21	$ 1,333.71
10984	Storm meal-Lineman Appr brkfst	WENDY'S RESTAURANT	5/31/2025	6/10/2025	$	17.35	10	$ 173.50
10985	Storm meal-Lineman Appr brkfst	CHAT-N-CHEW CAFE	5/23/2025	6/10/2025	$	233.58	18	$ 4,204.44
10986	Hand warmers	ZORO TOOLS INC	1/17/2025	1/28/2025	$	258.78	11	$ 2,846.58
10987	Team Lunch	TST* CHILANGO'S AUTHENTIC	4/17/2025	4/21/2025	$	58.26	4	$ 233.04
10988	Team Lunch	SQ *JD'S STEAKS, LLC	6/13/2025	6/24/2025	$	63.16	11	$ 694.76
10989	12-12-24 - 12-19-24		12/12/2024	1/13/2025	$	112.56	32	$ 3,601.92
10990	12-12-24 - 12-19-24		12/18/2024	1/13/2025	$	112.56	26	$ 2,926.56
10991	12-12-24 - 12-19-24		12/19/2024	1/13/2025	$	142.04	25	$ 3,551.00
10992	12-12-24 - 12-19-24	PA TURNPIKE	12/19/2024	1/13/2025	$	11.30	25	$ 282.50
10993	01/08/25 - 02/14/25		1/8/2025	3/1/2025	$	117.60	52	$ 6,115.20
10994	01/08/25 - 02/14/25		1/28/2025	3/1/2025	$	120.40	32	$ 3,852.80
10995	01/08/25 - 02/14/25		2/11/2025	3/1/2025	$	91.00	18	$ 1,638.00
10996	01/08/25 - 02/14/25		2/14/2025	3/1/2025	$	107.80	15	$ 1,617.00
10997	STORM DUTY 02-17-25		2/17/2025	3/1/2025	$	56.00	12	$ 672.00
10998	STORM DUTY 02-17-25	PA TURNPIKE	2/17/2025	3/1/2025	$	3.86	12	$ 46.32
10999	02-19-25 - 03-21-25		2/19/2025	4/7/2025	$	77.00	47	$ 3,619.00
11000	02-19-25 - 03-21-25		2/20/2025	4/7/2025	$	165.20	46	$ 7,599.20
11001	02-19-25 - 03-21-25		2/26/2025	4/7/2025	$	58.80	40	$ 2,352.00
11002	02-19-25 - 03-21-25		2/26/2025	4/7/2025	$	58.80	40	$ 2,352.00
11003	02-19-25 - 03-21-25		3/11/2025	4/7/2025	$	52.50	27	$ 1,417.50
11004	02-19-25 - 03-21-25		3/11/2025	4/7/2025	$	52.50	27	$ 1,417.50
11005	02-19-25 - 03-21-25		3/19/2025	4/7/2025	$	117.60	19	$ 2,234.40
11006	02-19-25 - 03-21-25		3/21/2025	4/7/2025	$	91.70	17	$ 1,558.90
11007	02-19-25 - 03-21-25	PA TURNPIKE	3/21/2025	4/7/2025	$	12.00	17	$ 204.00
11008	03-26-25 - 04-10-25		3/26/2025	4/21/2025	$	102.20	26	$ 2,657.20
11009	03-26-25 - 04-10-25		3/31/2025	4/21/2025	$	117.60	21	$ 2,469.60
11010	03-26-25 - 04-10-25		4/2/2025	4/21/2025	$	57.40	19	$ 1,090.60
11011	03-26-25 - 04-10-25		4/2/2025	4/21/2025	$	57.40	19	$ 1,090.60
11012	03-26-25 - 04-10-25		4/8/2025	4/21/2025	$	25.20	13	$ 327.60
11013	03-26-25 - 04-10-25		4/10/2025	4/21/2025	$	117.60	11	$ 1,293.60
11014	04/23/25 - 06/19/25		4/23/2025	6/23/2025	$	101.50	61	$ 6,191.50
11015	04/23/25 - 06/19/25		5/8/2025	6/23/2025	$	112.70	46	$ 5,184.20
11016	04/23/25 - 06/19/25		5/23/2025	6/23/2025	$	113.40	31	$ 3,515.40
11017	04/23/25 - 06/19/25		5/28/2025	6/23/2025	$	117.60	26	$ 3,057.60
11018	04/23/25 - 06/19/25		6/4/2025	6/23/2025	$	117.60	19	$ 2,234.40
11019	04/23/25 - 06/19/25		6/11/2025	6/23/2025	$	42.00	12	$ 504.00
11020	04/23/25 - 06/19/25		6/12/2025	6/23/2025	$	101.50	11	$ 1,116.50
11021	04/23/25 - 06/19/25		6/19/2025	6/23/2025	$	14.70	4	$ 58.80
11022	Storm 13916462	Texas Roadhouse	4/30/2025	5/5/2025	$	30.71	5	$ 153.55
11023	Gross December 2024		12/3/2024	1/2/2025	$	20.10	30	$ 603.00
11024	Gross December 2024		12/6/2024	1/2/2025	$	38.19	27	$ 1,031.13
11025	Gross December 2024		12/9/2024	1/2/2025	$	34.84	24	$ 836.16
11026	Gross December 2024		12/11/2024	1/2/2025	$	38.19	22	$ 840.18
11027	Gross December 2024		12/12/2024	1/2/2025	$	38.19	21	$ 801.99
11028	Gross December 2024		12/13/2024	1/2/2025	$	91.12	20	$ 1,822.40
11029	Gross December 2024	pa turnpike	12/13/2024	1/2/2025	$	10.40	20	$ 208.00
11030	Gross December 2024		12/17/2024	1/2/2025	$	38.86	16	$ 621.76
11031	Gross December 2024		12/18/2024	1/2/2025	$	55.61	15	$ 834.15
11032	Gross December 2024	PA turn pike	12/18/2024	1/2/2025	$	10.40	15	$ 156.00
11033	Gross December 2024		12/19/2024	1/2/2025	$	38.19	14	$ 534.66
11034	Gross Jan 2025		1/8/2025	2/16/2025	$	40.60	39	$ 1,583.40
11035	Gross Jan 2025		1/9/2025	2/16/2025	$	58.10	38	$ 2,207.80
11036	Gross Jan 2025	pa turnpike	1/16/2025	2/16/2025	$	10.40	31	$ 322.40
11037	Gross Jan 2025		1/16/2025	2/16/2025	$	21.00	31	$ 651.00
11038	Gross Jan 2025		1/14/2025	2/16/2025	$	21.00	33	$ 693.00
11039	Gross Jan 2025		1/15/2025	2/16/2025	$	40.60	32	$ 1,299.20
11040	Gross Jan 2025		1/23/2025	2/16/2025	$	73.50	24	$ 1,764.00
11041	Gross Jan 2025	pa turnpike	1/23/2025	2/16/2025	$	12.70	24	$ 304.80
11042	Gross Jan 2025		1/27/2025	2/16/2025	$	39.90	20	$ 798.00
11043	Gross Jan 2025		1/24/2025	2/16/2025	$	40.60	23	$ 933.80
11044	Gross Jan 2025		1/30/2025	2/16/2025	$	21.00	17	$ 357.00
11045	Gross Feb 2025		2/4/2025	3/4/2025	$	39.90	28	$ 1,117.20
11046	Gross Feb 2025		2/20/2025	3/4/2025	$	21.00	12	$ 252.00
11047	Gross Feb 2025		2/19/2025	3/4/2025	$	58.10	13	$ 755.30
11048	Gross Feb 2025	pa turnpike	2/19/2025	3/4/2025	$	9.82	13	$ 127.66
11049	Gross Feb 2025		2/12/2025	3/4/2025	$	21.00	20	$ 420.00
11050	Gross Feb 2025		2/24/2025	3/4/2025	$	39.90	8	$ 319.20
11051	Gross Feb 2025		2/26/2025	3/4/2025	$	21.00	6	$ 126.00
11052	Gross Feb 2025		2/27/2025	3/4/2025	$	95.20	5	$ 476.00
11053	Gross Feb 2025	pa turnpike	2/27/2025	3/4/2025	$	9.82	5	$ 49.10
11054	Gross Feb 2025		2/5/2025	3/4/2025	$	21.00	27	$ 567.00
11055	Gross March 2025		3/20/2025	4/15/2025	$	21.00	26	$ 546.00
11056	Gross March 2025		3/19/2025	4/15/2025	$	37.10	27	$ 1,001.70
11057	Gross March 2025		3/12/2025	4/15/2025	$	21.00	34	$ 714.00
11058	Gross March 2025		3/13/2025	4/15/2025	$	35.70	33	$ 1,178.10
11059	Gross March 2025		3/5/2025	4/15/2025	$	21.00	41	$ 861.00
11060	Gross March 2025		3/26/2025	4/15/2025	$	39.90	20	$ 798.00
11061	Gross March 2025		3/27/2025	4/15/2025	$	21.70	19	$ 412.30
11062	Gross March 2025		3/28/2025	4/15/2025	$	37.10	18	$ 667.80
11063	Gross April 2025		4/1/2025	5/19/2025	$	40.60	48	$ 1,948.80
11064	Gross April 2025		4/2/2025	5/19/2025	$	33.60	47	$ 1,579.20
11065	Gross April 2025		4/3/2025	5/19/2025	$	58.10	46	$ 2,672.60
11066	Gross April 2025	pa turnpike	4/3/2025	5/19/2025	$	9.82	46	$ 451.72
11067	Gross April 2025		4/30/2025	5/19/2025	$	39.90	19	$ 758.10
11068	Gross April 2025		4/29/2025	5/19/2025	$	39.90	20	$ 798.00
11069	viper process map	PPL CATER	4/4/2025	4/15/2025	$	649.99	11	$ 7,149.89
11070	Gross May 2025		5/1/2025	6/10/2025	$	21.00	40	$ 840.00
11071	Gross May 2025		5/6/2025	6/10/2025	$	21.00	35	$ 735.00
11072	Gross May 2025		5/8/2025	6/10/2025	$	21.00	33	$ 693.00
11073	Gross May 2025		5/13/2025	6/10/2025	$	21.00	28	$ 588.00
11074	Gross May 2025		5/15/2025	6/10/2025	$	21.00	26	$ 546.00
11075	Gross May 2025		5/22/2025	6/10/2025	$	21.00	19	$ 399.00
11076	Gross May 2025		5/29/2025	6/10/2025	$	21.00	12	$ 252.00
11077	Gross May 2025		5/31/2025	6/10/2025	$	57.40	10	$ 574.00
11078	5-31 PUC storm	JERSEY MIKES 8040	6/1/2025	6/24/2025	$	295.95	23	$ 6,806.85
11079	5-31 PUC storm	MISSION BBQ ALLENTOWN-STO	5/31/2025	6/24/2025	$	673.74	24	$ 16,169.76
11080	January Mileage		1/7/2025	1/31/2025	$	121.10	24	$ 2,906.40
11081	January Mileage		1/8/2025	1/31/2025	$	132.30	23	$ 3,042.90
11082	January Mileage		1/17/2025	1/31/2025	$	13.30	14	$ 186.20
11083	February Mileage		2/13/2025	3/6/2025	$	56.70	21	$ 1,190.70
11084	February Mileage	PA Turnpike	2/13/2025	3/6/2025	$	2.95	21	$ 61.95
11085	February Mileage	PA Turnpike	2/13/2025	3/6/2025	$	2.95	21	$ 61.95
11086	February Mileage		2/25/2025	3/6/2025	$	121.10	9	$ 1,089.90
11087	February Mileage		2/26/2025	3/6/2025	$	13.30	8	$ 106.40
11088	Storm 2025AF		2/16/2025	2/20/2025	$	69.30	4	$ 277.20

11089	Storm 2025AF		2/17/2025	2/20/2025	$	137.90	3	$ 413.70
11090	Storm 2025AF		2/18/2025	2/20/2025	$	59.50	2	$ 119.00
11091	March Mileage		3/5/2025	4/8/2025	$	121.10	34	$ 4,117.40
11092	March Mileage		3/12/2025	4/8/2025	$	10.50	27	$ 283.50
11093	Storm 2025AJ		3/17/2025	4/8/2025	$	119.70	22	$ 2,633.40
11094	April Mileage		4/1/2025	5/2/2025	$	56.70	31	$ 1,757.70
11095	April Mileage	PA Turnpike	4/1/2025	5/2/2025	$	2.90	31	$ 89.90
11096	April Mileage	PA Turnpike	4/1/2025	5/2/2025	$	2.90	31	$ 89.90
11097	April Mileage		4/24/2025	5/2/2025	$	10.50	8	$ 84.00
11098	DVPQ Meeting		4/3/2025	4/11/2025	$	84.00	8	$ 672.00
11099	DVPQ Meeting	PA Turnpike	4/3/2025	4/11/2025	$	2.95	8	$ 23.60
11100	DVPQ Meeting	PA Turnpike	4/3/2025	4/11/2025	$	7.86	8	$ 62.88
11101	DVPQ Meeting	DVPQ	4/3/2025	4/11/2025	$	55.00	8	$ 440.00
11102	Storm 4-16		4/16/2025	4/18/2025	$	119.70	2	$ 239.40
11103	May Mileage		5/14/2025	6/2/2025	$	14.00	19	$ 266.00
11104	May Mileage		5/21/2025	6/2/2025	$	66.50	12	$ 798.00
11105	May Mileage		5/30/2025	6/2/2025	$	121.10	3	$ 363.30
11106	Nick's Big Belly Deli	TST*NICKS BIG BELLY DEL	2/17/2025	2/24/2025	$	45.25	7	$ 316.75
11107	El Cocinero Restaurant	EL CONCINERO RESTAURANT	2/17/2025	2/24/2025	$	24.61	7	$ 172.27
11108	Taqueria El Mexicanito	TAQUERIA EL MEXICANITO	2/16/2025	2/26/2025	$	81.69	10	$ 816.90
11109	The Penn Strod - Pocono Hotel	THE PENN STROUD	11/16/2024	2/26/2025	$	202.50	102	$ 20,655.00
11110	The Penn Strod - Pocono Hotel	THE PENN STROUD	11/16/2024	2/26/2025	$	28.68	102	$ 2,925.36
11111	The Penn Strod - Pocono Hotel	THE PENN STROUD	11/17/2024	2/26/2025	$	116.10	101	$ 11,726.10
11112	Booking Protection Plan	HOTELCOM72061293460767	2/14/2025	2/26/2025	$	19.97	12	$ 239.64
11113	Storm Lodge	HOTELCOM72061293139177	2/13/2025	3/13/2025	$	16.52	28	$ 462.56
11114	Jersey Mike's	JERSEY MIKES 8040	5/17/2025	5/23/2025	$	27.83	6	$ 166.98
11115	EAP Conference	WWW.ENERGYPA.ORG	2/10/2025	2/16/2025	$	216.00	6	$ 1,296.00
11116	EAP Conference	SHEETZ 0133	4/9/2025	4/17/2025	$	15.75	8	$ 126.00
11117	EAP Conference	DoubleTree Hotels	4/7/2025	4/17/2025	$	171.43	10	$ 1,714.30
11118	EAP Conference	DoubleTree Hotels	4/7/2025	4/17/2025	$	24.00	10	$ 240.00
11119	EAP Conference	DoubleTree Hotels	4/8/2025	4/17/2025	$	256.55	9	$ 2,308.95
11120	EAP Conference	DoubleTree Hotels	4/8/2025	4/17/2025	$	35.92	9	$ 323.28
11121	SUS Turnover	MARZONI'S (SELLINSGROVE)	4/29/2025	5/5/2025	$	75.32	6	$ 451.92
11122	Sunbury Mileage		4/29/2025	5/9/2025	$	107.80	10	$ 1,078.00
11123	C.C.C.	Holiday Inn	2/15/2025	3/7/2025	$	179.00	20	$ 3,580.00
11124	C.C.C.	Holiday Inn	2/15/2025	3/7/2025	$	17.90	20	$ 358.00
11125	C.C.C.	Holiday Inn	4/23/2025	5/8/2025	$	160.55	15	$ 2,408.25
11126	C.C.C.	Holiday Inn	4/23/2025	5/8/2025	$	16.05	15	$ 240.75
11127	C.C.C.	Holiday Inn	4/24/2025	5/8/2025	$	136.80	14	$ 1,915.20
11128	C.C.C.	Holiday Inn	4/24/2025	5/8/2025	$	13.68	14	$ 191.52
11129	HAAS 12/6/24-12/30/24		12/6/2024	1/13/2025	$	34.84	38	$ 1,323.92
11130	HAAS 12/6/24-12/30/24		12/12/2024	1/13/2025	$	12.06	32	$ 385.92
11131	HAAS 12/6/24-12/30/24		12/13/2024	1/13/2025	$	75.04	31	$ 2,326.24
11132	HAAS 12/6/24-12/30/24		12/23/2024	1/13/2025	$	108.54	21	$ 2,279.34
11133	HAAS 12/6/24-12/30/24		12/30/2024	1/13/2025	$	61.98	14	$ 867.65
11134	HAAS 12/6/24-12/30/24		12/30/2024	1/13/2025	$	61.98	14	$ 867.65
11135	HAAS 1/3/25-1/30-25		1/3/2025	2/11/2025	$	12.60	39	$ 491.40
11136	HAAS 1/3/25-1/30-25		1/7/2025	2/11/2025	$	117.60	35	$ 4,116.00
11137	HAAS 1/3/25-1/30-25		1/9/2025	2/11/2025	$	79.80	33	$ 2,633.40
11138	HAAS 1/3/25-1/30-25		1/21/2025	2/11/2025	$	33.60	21	$ 705.60
11139	HAAS 1/3/25-1/30-25		1/23/2025	2/11/2025	$	37.80	19	$ 718.20
11140	HAAS 1/3/25-1/30-25		1/24/2025	2/11/2025	$	60.90	18	$ 1,096.20
11141	HAAS 1/3/25-1/30-25		1/28/2025	2/11/2025	$	42.00	14	$ 588.00
11142	HAAS 1/3/25-1/30-25		1/29/2025	2/11/2025	$	145.60	13	$ 1,892.80
11143	HAAS 1/3/25-1/30-25		1/30/2025	2/11/2025	$	79.80	12	$ 957.60
11144	HAAS 2/5/25-2/28/25		2/5/2025	3/1/2025	$	84.70	24	$ 2,032.80
11145	HAAS 2/5/25-2/28/25		2/7/2025	3/1/2025	$	42.70	22	$ 939.40
11146	HAAS 2/5/25-2/28/25		2/13/2025	3/1/2025	$	84.70	16	$ 1,355.20
11147	HAAS 2/5/25-2/28/25		2/14/2025	3/1/2025	$	57.40	15	$ 861.00
11148	HAAS 2/5/25-2/28/25		2/17/2025	3/1/2025	$	42.00	12	$ 504.00
11149	HAAS 2/5/25-2/28/25		2/19/2025	3/1/2025	$	121.80	10	$ 1,218.00
11150	HAAS 2/5/25-2/28/25		2/20/2025	3/1/2025	$	33.60	9	$ 302.40
11151	HAAS 2/5/25-2/28/25		2/21/2025	3/1/2025	$	97.30	8	$ 778.40
11152	HAAS 2/5/25-2/28/25		2/26/2025	3/1/2025	$	12.60	3	$ 37.80
11153	HAAS 2/5/25-2/28/25		2/27/2025	3/1/2025	$	12.60	2	$ 25.20
11154	HAAS 2/5/25-2/28/25		2/28/2025	3/1/2025	$	99.40	1	$ 99.40
11155	HAAS 3/3/25-4/3/25		3/3/2025	4/11/2025	$	58.10	39	$ 2,265.90
11156	HAAS 3/3/25-4/3/25		3/5/2025	4/11/2025	$	33.60	37	$ 1,243.20
11157	HAAS 3/3/25-4/3/25		3/7/2025	4/11/2025	$	60.90	35	$ 2,131.50
11158	HAAS 3/3/25-4/3/25		3/10/2025	4/11/2025	$	42.00	32	$ 1,344.00
11159	HAAS 3/3/25-4/3/25		3/11/2025	4/11/2025	$	10.50	31	$ 325.50
11160	HAAS 3/3/25-4/3/25		3/12/2025	4/11/2025	$	78.40	30	$ 2,352.00
11161	HAAS 3/3/25-4/3/25		3/13/2025	4/11/2025	$	84.70	29	$ 2,456.30
11162	HAAS 3/3/25-4/3/25		3/19/2025	4/11/2025	$	143.50	23	$ 3,300.50
11163	HAAS 3/3/25-4/3/25		3/20/2025	4/11/2025	$	79.80	22	$ 1,755.60
11164	HAAS 3/3/25-4/3/25		3/26/2025	4/11/2025	$	12.60	16	$ 201.60
11165	HAAS 3/3/25-4/3/25		4/2/2025	4/11/2025	$	59.50	9	$ 535.50
11166	HAAS 3/3/25-4/3/25		4/3/2025	4/11/2025	$	60.90	8	$ 487.20
11167	HAAS 4/4/25-5/1/25		4/4/2025	5/5/2025	$	62.30	31	$ 1,931.30
11168	HAAS 4/4/25-5/1/25		4/8/2025	5/5/2025	$	33.60	27	$ 907.20
11169	HAAS 4/4/25-5/1/25		4/9/2025	5/5/2025	$	64.40	26	$ 1,674.40
11170	HAAS 4/4/25-5/1/25		4/10/2025	5/5/2025	$	45.50	25	$ 1,137.50
11171	HAAS 4/4/25-5/1/25		4/14/2025	5/5/2025	$	156.80	21	$ 3,292.80
11172	HAAS 4/4/25-5/1/25		4/16/2025	5/5/2025	$	120.40	19	$ 2,287.60
11173	HAAS 4/4/25-5/1/25		4/17/2025	5/5/2025	$	42.70	18	$ 768.60
11174	HAAS 4/4/25-5/1/25		4/22/2025	5/5/2025	$	15.40	13	$ 200.20
11175	HAAS 4/4/25-5/1/25		4/23/2025	5/5/2025	$	38.50	12	$ 462.00
11176	HAAS 4/4/25-5/1/25		4/25/2025	5/5/2025	$	60.90	10	$ 609.00
11177	HAAS 4/4/25-5/1/25		5/1/2025	5/5/2025	$	59.50	4	$ 238.00
11178	HAAS 5/2/25-5/29/25		5/2/2025	6/10/2025	$	38.50	39	$ 1,501.50
11179	HAAS 5/2/25-5/29/25		5/14/2025	6/10/2025	$	38.50	27	$ 1,039.50
11180	HAAS 5/2/25-5/29/25		5/15/2025	6/10/2025	$	79.80	26	$ 2,074.80
11181	HAAS 5/2/25-5/29/25		5/21/2025	6/10/2025	$	60.90	20	$ 1,218.00
11182	HAAS 5/2/25-5/29/25		5/28/2025	6/10/2025	$	84.70	13	$ 1,101.10
11183	HAAS 5/2/25-5/29/25		5/29/2025	6/10/2025	$	62.30	12	$ 747.60
11184	Travel to LEHSC		12/17/2024	1/28/2025	$	101.17	42	$ 4,249.14
11185	PPL EU Safety Meeting		1/8/2025	1/28/2025	$	107.10	20	$ 2,142.00
11186	Storm Drill		1/27/2025	1/31/2025	$	106.40	4	$ 425.60
11187	Engineering meeting @ walbert		1/28/2025	1/31/2025	$	107.10	3	$ 321.30
11188	Design Supv Travel - April 2025		4/9/2025	5/8/2025	$	30.10	29	$ 872.90
11189	Design Supv Travel - April 2025		4/23/2025	5/8/2025	$	30.10	15	$ 451.50
11190	Storm Drill - March/ April		4/30/2025	5/8/2025	$	105.70	8	$ 845.60
11191	Storm Drill - March/ April		3/26/2025	5/8/2025	$	105.70	43	$ 4,545.10
11192	Developers Forum		4/29/2025	5/8/2025	$	107.10	9	$ 963.90
11193	HAR Design Team - Safety Lunch	Panera	5/7/2025	5/8/2025	$	99.43	1	$ 99.43
11194	HAR Design Team - Safety Lunch	Neato Burrito	5/7/2025	5/8/2025	$	61.64	1	$ 61.64
11195	All hands meeting - drinks	Weis Markets	5/13/2025	5/28/2025	$	73.92	15	$ 1,108.80
11196	All hands meeting @ LANSC		5/13/2025	5/23/2025	$	46.20	10	$ 462.00
11197	Storm 6/1/25		5/31/2025	6/3/2025	$	110.60	3	$ 331.80

11198	MARC Training		6/10/2025	6/19/2025	$	107.10	9	$ 963.90
11199	MARC Training		6/11/2025	6/19/2025	$	107.10	8	$ 856.80
11200	MARC Training		6/12/2025	6/19/2025	$	107.10	7	$ 749.70
11201	Open House		5/27/2025	6/9/2025	$	67.90	13	$ 882.70
11202	Mileage Reimbursement		5/30/2025	6/12/2025	$	46.20	13	$ 600.60
11203	Mileage Reimbursement 6-3		6/3/2025	6/9/2025	$	121.10	6	$ 726.60
11204	Mileage Reimbursement - 6-5		6/5/2025	6/9/2025	$	161.70	4	$ 646.80
11205	Lodging for MARC Training	Hilton Garden Inn	1/7/2025	1/15/2025	$	73.00	8	$ 584.00
11206	Lodging for MARC Training	Hilton Garden Inn	1/7/2025	1/15/2025	$	16.54	8	$ 132.32
11207	Lodging for MARC Training	Hilton Garden Inn	1/8/2025	1/15/2025	$	73.00	7	$ 511.00
11208	Lodging for MARC Training	Hilton Garden Inn	1/8/2025	1/15/2025	$	16.54	7	$ 115.78
11209	Storm - Supper for crew	TST*BROTHERS PIZZERIA N	2/16/2025	2/20/2025	$	175.39	4	$ 701.56
11210	Supper	Yankee Doodle	2/17/2025	2/20/2025	$	47.56	3	$ 142.68
11211	Lodging	Hilton Garden Inn	2/17/2025	2/20/2025	$	140.06	3	$ 420.18
11212	Lodging	Hilton Garden Inn	2/17/2025	2/20/2025	$	8.40	3	$ 25.20
11213	Lodging	Hilton Garden Inn	2/17/2025	2/20/2025	$	7.00	3	$ 21.00
11214	Breakfast	McDonald's Restaurant	2/18/2025	2/20/2025	$	22.21	2	$ 44.42
11215	Storm Housing	Hilton Hotels	2/17/2025	2/27/2025	$	140.06	10	$ 1,400.60
11216	Storm Housing	Hilton Hotels	2/17/2025	2/27/2025	$	8.40	10	$ 84.00
11217	Storm Housing	Hilton Hotels	2/17/2025	2/27/2025	$	7.00	10	$ 70.00
11218	Storm Breakfast	MCDONALD'S F16316	2/18/2025	2/27/2025	$	22.21	9	$ 199.89
11219	Breakfast	RANCH HOUSE RESTAURANT	2/27/2025	3/6/2025	$	246.58	7	$ 1,726.06
11220	Overnight stay	Holiday Inn	2/25/2025	3/6/2025	$	99.00	9	$ 891.00
11221	Overnight stay	Holiday Inn	2/25/2025	3/6/2025	$	5.94	9	$ 53.46
11222	Overnight stay	Holiday Inn	2/25/2025	3/6/2025	$	3.96	9	$ 35.64
11223	Meal	WENDY'S 19308	2/25/2025	3/6/2025	$	15.14	9	$ 136.26
11224	Meal	STORE	2/26/2025	3/11/2025	$	32.19	13	$ 418.47
11225	Storm Housing	Home2 Suites By Hilton Harrisburg Nc	3/17/2025	3/25/2025	$	199.18	8	$ 1,593.44
11226	Storm Housing	Home2 Suites By Hilton Harrisburg Nc	3/17/2025	3/25/2025	$	9.96	8	$ 79.68
11227	Storm Housing	Home2 Suites By Hilton Harrisburg Nc	3/17/2025	3/25/2025	$	11.95	8	$ 95.60
11228	Storm Supper	PILOT 517	3/16/2025	3/25/2025	$	21.50	9	$ 193.50
11229	Storm Lodging	Hilton Hotels	3/5/2025	3/27/2025	$	158.86	22	$ 3,494.92
11230	Storm Lodging	Hilton Hotels	3/5/2025	3/27/2025	$	17.47	22	$ 384.34
11231	Storm Lodging	Hilton Hotels	3/6/2025	3/27/2025	$	158.86	21	$ 3,336.06
11232	Storm Lodging	Hilton Hotels	3/6/2025	3/27/2025	$	17.47	21	$ 366.87
11233	Storm Dinner	SHEETZ 0461 00004614	3/6/2025	3/25/2025	$	7.40	19	$ 140.60
11234	Breakfast	CRACKER BARREL #374 HARRI	3/17/2025	3/26/2025	$	25.98	9	$ 233.82
11235	Refreshments	Dunkin'	3/25/2025	3/26/2025	$	100.83	1	$ 100.83
11236	Storm Lodging	HOME2 SUITES HARRISBURG	3/17/2025	3/26/2025	$	221.09	9	$ 1,989.81
11237	Meeting Refreshments	BREAD OF LIFE RESTAURA	3/27/2025	3/31/2025	$	27.10	4	$ 108.40
11238	Monthly Safety Meeting Refreshme	BREAD OF LIFE RESTAURA	3/26/2025	3/31/2025	$	116.84	5	$ 584.20
11239	CPR Refresher Training	DUNKIN #363171	3/25/2025	3/31/2025	$	100.83	6	$ 604.98
11240	Training Refreshments	Dunkin	4/1/2025	4/1/2025	$	81.58	0	$ -
11241	Lunch	RANCH HOUSE RESTAURANT	4/23/2025	5/6/2025	$	280.00	13	$ 3,640.00
11242	Meeting Refreshments	DUNKIN #363171	4/1/2025	4/30/2025	$	81.58	29	$ 2,365.82
11243	Storm Housing	EXPEDIA 72062863038782	5/6/2025	5/20/2025	$	123.75	14	$ 1,732.50
11244	Meal	TST* BROTHER'S PIZZERIA N	5/6/2025	5/22/2025	$	200.90	16	$ 3,214.40
11245	Breakfast	BREAD OF LIFE RESTAURA	5/21/2025	5/29/2025	$	116.10	8	$ 928.80
11246	Breakfast	GIANT	6/21/2024	5/29/2025	$	190.90	342	$ 65,287.80
11247	Kalahari	Kalahari	2/18/2025	2/24/2025	$	25.14	6	$ 150.84
11248	3 27 2025	PENNSYLVANIA ONE CALL	3/20/2025	3/31/2025	$	10,000.00	11	$ 110,000.00
11249	Tolls	PTC EZ PASS AUTO RE.	12/19/2024	1/8/2025	$	100.00	20	$ 2,000.00
11250	farlows	TST* FARLOW SUB SHOP	5/1/2025	5/8/2025	$	139.59	7	$ 977.13
11251	Tolls	PTC EZ PASS AUTO RE.	6/7/2025	6/16/2025	$	100.00	9	$ 900.00
11252	Storm Expenses	BIAGGIO PIZZERIA ONLINE	3/6/2025	5/28/2025	$	190.52	83	$ 15,813.16
11253	Storm Expenses	WEIS MARKETS #181 S	3/5/2025	5/28/2025	$	124.90	84	$ 10,491.60
11254	Storm Expenses	WEIS MARKETS #181 S	3/5/2025	5/28/2025	$	48.47	84	$ 4,071.48
11255	Team Breakfast	Starlite Diner	2/28/2025	3/10/2025	$	67.00	10	$ 670.00
11256	S.E.E Conference Registration	S.E.E.	3/21/2025	5/6/2025	$	370.00	46	$ 17,020.00
11257	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/28/2025	5/6/2025	$	169.00	8	$ 1,352.00
11258	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/28/2025	5/6/2025	$	24.66	8	$ 197.28
11259	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/29/2025	5/6/2025	$	169.00	7	$ 1,183.00
11260	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/29/2025	5/6/2025	$	24.66	7	$ 172.62
11261	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/30/2025	5/6/2025	$	169.00	6	$ 1,014.00
11262	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/30/2025	5/6/2025	$	24.66	6	$ 147.96
11263	S.E.E Conference Registration	American Airlines	3/21/2025	5/6/2025	$	608.68	46	$ 27,999.28
11264	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/29/2025	5/6/2025	$	30.00	7	$ 210.00
11265	Travel - Meal	Bang Bang Hibachi	5/1/2025	5/6/2025	$	17.97	5	$ 89.85
11266	sally pursells	SALLY PURSELL S COUNTRY I	12/19/2024	1/14/2025	$	142.05	26	$ 3,693.30
11267	lunas pittza	LUNAS HAZELTON PIZZERI	2/26/2025	3/5/2025	$	95.14	7	$ 665.98
11268	lunas pittza	LUNAS HAZELTON PIZZERI	2/26/2025	3/5/2025	$	19.65	7	$ 137.55
11269	lunas pittza	LUNAS HAZELTON PIZZERI	3/26/2025	4/11/2025	$	122.15	16	$ 1,954.40
11270	lunas pittza	LUNAS HAZELTON PIZZERI	4/8/2025	4/29/2025	$	149.29	21	$ 3,135.09
11271	lunas pittza	LUNAS HAZELTON PIZZERI	4/24/2025	4/29/2025	$	167.84	5	$ 839.20
11272	lunas pittza	LUNAS HAZELTON PIZZERI	5/30/2025	6/11/2025	$	99.20	12	$ 1,190.40
11273	Dec expenses		12/5/2024	1/2/2025	$	80.40	28	$ 2,251.20
11274	Dec expenses		12/19/2024	1/2/2025	$	80.40	14	$ 1,125.60
11275	Jan expenses		1/8/2025	2/6/2025	$	84.00	29	$ 2,436.00
11276	Jan expenses		1/14/2025	2/6/2025	$	84.00	23	$ 1,932.00
11277	Jan expenses		1/15/2025	2/6/2025	$	84.00	22	$ 1,848.00
11278	Jan expenses		1/30/2025	2/6/2025	$	82.60	7	$ 578.20
11279	Jan expenses		1/28/2025	2/6/2025	$	82.60	9	$ 743.40
11280	Feb Expenses		2/25/2025	3/3/2025	$	84.00	6	$ 504.00
11281	March exp		3/16/2025	4/10/2025	$	84.00	25	$ 2,100.00
11282	March exp		3/27/2025	4/10/2025	$	84.00	14	$ 1,176.00
11283	may expense		5/1/2025	6/4/2025	$	84.00	34	$ 2,856.00
11284	may expense		5/30/2025	6/4/2025	$	84.00	5	$ 420.00
11285	RTC Supervisor Dinner	TAP AT HUMBOLDT BEER DEPO	10/30/2024	1/6/2025	$	125.81	68	$ 8,555.08
11286	Northeast Region RTC Safety Mtg	NEW YORK PIZZA AND FAMILY	12/19/2024	2/25/2025	$	168.68	68	$ 11,470.24
11287	Safety Mtg	TEXAS ROADHOUSE #2088	1/28/2025	2/25/2025	$	227.16	28	$ 6,360.48
11288	Safety Mtg	SQ *THE BOATHOUSE	3/11/2025	6/25/2025	$	116.38	106	$ 12,336.28
11289	Storm meals/snacks / Safety Mtg	PAULIES HOTDOGS	5/29/2025	6/25/2025	$	50.89	27	$ 1,374.03
11290	Storm meals/snacks / Safety Mtg	VIEWMONT DINER	6/1/2025	6/25/2025	$	57.46	24	$ 1,379.04
11291	Curts Smokin Ribs	CURTS SMOKIN RIBS	12/20/2024	1/6/2025	$	153.49	17	$ 2,609.33
11292	Dunkin Donuts	DUNKIN #303641 Q35	2/4/2025	2/16/2025	$	45.31	12	$ 543.72
11293	Original Italian Pizza	Original Italian Pizza	2/28/2025	3/19/2025	$	88.96	19	$ 1,690.24
11294	CPR/First Aid/AED TRG	DUNKIN #365469	3/13/2025	3/24/2025	$	48.23	11	$ 530.53
11295	Bucket Truck Self Rescue TRG	DUNKIN #365469	3/20/2025	3/24/2025	$	38.97	4	$ 155.88
11296	Dunkin	DUNKIN #365149	3/21/2025	4/3/2025	$	24.98	13	$ 324.74
11297	Dunkin	DUNKIN #365469	3/27/2025	4/3/2025	$	25.98	7	$ 181.86
11298	McDonalds	McDonalds	4/8/2025	4/22/2025	$	10.17	14	$ 142.38
11299	Pizza to Go	PIZZA TO GO	4/28/2025	6/2/2025	$	48.36	35	$ 1,692.60
11300	Donuts for Lehigh crews	DUNKIN #364372	5/1/2025	5/5/2025	$	8.49	4	$ 33.96
11301	LTN Engineering Walkdown Meeting	TST* EL SOL MEXICAN RESTA	5/7/2025	5/12/2025	$	98.28	5	$ 491.40
11302	Breakfast Donuts for LAN LTN	TST*W DONUTS - LANCASTER	5/30/2025	6/9/2025	$	32.60	10	$ 326.00
11303	North Safety Meeting - Toll Road	PTC EZPASS CSC WEB IVR	6/3/2025	6/9/2025	$	12.00	6	$ 72.00
11304	Allentown Parking	ALLENTOWN PARKING KIOSK 2	6/2/2025	6/9/2025	$	1.00	7	$ 7.00
11305	LAN Parking	LANCASTER PARKING AUTHORI	6/5/2025	6/16/2025	$	2.50	11	$ 27.50
11306	LEH 17-1 Event	WAWA 8078	6/10/2025	6/16/2025	$	12.45	6	$ 74.70

11307	LEH 17-1 Event	TIKI BOWLS	6/10/2025	6/16/2025	$ 13.91	6	$	83.46
11308	LEH 17-1 Event	Holiday Inn	6/9/2025	6/16/2025	$ 149.00	7	$	1,043.00
11309	LEH 17-1 Event	Holiday Inn	6/9/2025	6/16/2025	$ 14.90	7	$	104.30
11310	Kalahari resort	Kalahari	2/18/2025	3/3/2025	$ 48.00	13	$	624.00
11311	Dandy Minimart	Dandy Minimart	2/17/2025	2/24/2025	$ 11.40	7	$	79.80
11312	Roman High 2-11-2025	TRC	2/3/2025	2/13/2025	$ 1,050.00	10	$	10,500.00
11313	High - Hotel Expense Report	Fairfield by Marriott	4/15/2025	4/23/2025	$ 149.00	8	$	1,192.00
11314	High - Hotel Expense Report	Fairfield by Marriott	4/15/2025	4/23/2025	$ 8.94	8	$	71.52
11315	High - Hotel Expense Report	Fairfield by Marriott	4/15/2025	4/23/2025	$ 7.45	8	$	59.60
11316	Draft Day Refreshments	GIANT 6043	2/2/2025	2/13/2025	$ 25.96	11	$	285.56
11317	2/16/25 Storm	COSTCO WHSE#1211	2/17/2025	2/25/2025	$ 56.64	8	$	453.12
11318	2/16/25 Storm	WEGMANS ALLENTOWN #79	2/17/2025	2/25/2025	$ 191.89	8	$	1,535.12
11319	March Field Visits		3/12/2025	4/4/2025	$ 13.30	23	$	305.90
11320	March Field Visits		3/18/2025	4/4/2025	$ 2.10	17	$	35.70
11321	3/16/2025 Storm	JERSEY MIKES ONLINE UC	3/16/2025	3/26/2025	$ 42.67	10	$	426.70
11322	3/16/2025 Storm	LEHIGH SERVICE	3/17/2025	3/26/2025	$ 7.82	9	$	70.38
11323	3/16/2025 Storm	WALLYS DELI	3/17/2025	3/26/2025	$ 250.90	9	$	2,258.10
11324	3/16/2025 Storm	TST*CRISPY SPICE	3/17/2025	3/26/2025	$ 382.66	9	$	3,443.94
11325	ASCE SEI Conference Registration	ASCE PURCHASING	3/26/2025	4/4/2025	$ 875.00	9	$	7,875.00
11326	SEI ETS Conference Hotel Deposit	Hilton Hotels	3/25/2025	4/4/2025	$ 259.00	10	$	2,590.00
11327	2025-04-15 Storm Expenses	COSTCO WHSE#1211	4/16/2025	4/30/2025	$ 244.27	14	$	3,419.78
11328	Wildlands Volunteering Snacks	GIANT 6043	4/22/2025	4/30/2025	$ 57.14	8	$	457.12
11329	Wildlands Volunteering Snacks	GIANT 6043	4/22/2025	4/30/2025	$ (60.76)	8	$	(486.08)
11330	May Field Visits		5/29/2025	6/2/2025	$ 28.88	4	$	115.50
11331	May Field Visits		5/29/2025	6/2/2025	$ 28.88	4	$	115.50
11332	May Field Visits		5/29/2025	6/2/2025	$ 28.88	4	$	115.50
11333	May Field Visits		5/29/2025	6/2/2025	$ 28.88	4	$	115.50
11334	Business meeting		3/5/2025	3/12/2025	$ 101.50	7	$	710.50
11335	Business meeting		7/24/2024	3/24/2025	$ 97.15	243	$	23,607.45
11336	Jeff All Hands		6/6/2025	6/23/2025	$ 101.50	17	$	1,725.50
11337	PPL Storm Drill		6/17/2025	6/23/2025	$ 101.50	6	$	609.00
11338	Business meeting		6/24/2025	6/26/2025	$ 101.50	2	$	203.00
11339	Safety Visit - Refreshments	DUNKIN #303623 Q35	1/13/2025	1/28/2025	$ 41.70	15	$	625.50
11340	Safety Meeting	NAPS PIZZA	1/31/2025	2/25/2025	$ 164.34	25	$	4,108.50
11341	Safety Observation Meal	BERWICK ORIGINAL ITALIAN	2/19/2025	3/3/2025	$ 137.37	12	$	1,648.44
11342	Bucket Truck Self Rescue TRG	HOGS HOLLOW SALOON	3/13/2025	3/24/2025	$ 69.92	11	$	769.09
11343	Bucket Truck Self Rescue TRG	HOGS HOLLOW SALOON	3/13/2025	3/24/2025	$ 227.60	11	$	2,503.63
11344	April Safety Meeting 2025	CPP*UNIDA PIZZA - BLOOMSB	4/15/2025	5/1/2025	$ 258.73	16	$	4,139.68
11345	May Safety Meeting	GIANT 6287	5/25/2025	6/10/2025	$ 73.00	16	$	1,168.00
11346	Storm Mileage 2/17/2025		2/17/2025	2/19/2025	$ 178.50	2	$	357.00
11347	2/19/2025 Mileage Reimbursement		1/7/2025	2/24/2025	$ 42.00	48	$	2,016.00
11348	2/19/2025 Mileage Reimbursement		1/13/2025	2/24/2025	$ 42.00	42	$	1,764.00
11349	2/19/2025 Mileage Reimbursement		1/14/2025	2/24/2025	$ 9.10	41	$	373.10
11350	2/19/2025 Mileage Reimbursement		1/15/2025	2/24/2025	$ 15.40	40	$	616.00
11351	2/19/2025 Mileage Reimbursement		1/22/2025	2/24/2025	$ 16.10	33	$	531.30
11352	2/19/2025 Mileage Reimbursement		1/23/2025	2/24/2025	$ 2.80	32	$	89.60
11353	2/19/2025 Mileage Reimbursement		2/5/2025	2/24/2025	$ 46.90	19	$	891.10
11354	2/19/2025 Mileage Reimbursement		2/7/2025	2/24/2025	$ 16.10	17	$	273.70
11355	2/19/2025 Mileage Reimbursement		2/12/2025	2/24/2025	$ 14.70	12	$	176.40
11356	2/19/2025 Mileage Reimbursement		2/18/2025	2/24/2025	$ 42.70	6	$	256.20
11357	2/19/2025 Mileage Reimbursement		2/19/2025	2/24/2025	$ 39.90	5	$	199.50
11358	2/19/2025 Mileage Reimbursement		2/20/2025	2/24/2025	$ 46.90	4	$	187.60
11359	4/3/25 Storm Training		4/3/2025	4/4/2025	$ 94.50	1	$	94.50
11360	4/4/2025 Mileage Reimbursement		2/24/2025	4/4/2025	$ 37.80	39	$	1,474.20
11361	4/4/2025 Mileage Reimbursement		2/25/2025	4/4/2025	$ 7.00	38	$	266.00
11362	4/4/2025 Mileage Reimbursement		2/26/2025	4/4/2025	$ 42.00	37	$	1,554.00
11363	4/4/2025 Mileage Reimbursement		2/27/2025	4/4/2025	$ 51.80	36	$	1,864.80
11364	4/4/2025 Mileage Reimbursement		3/4/2025	4/4/2025	$ 48.30	31	$	1,497.30
11365	4/4/2025 Mileage Reimbursement		3/3/2025	4/4/2025	$ 9.10	32	$	291.20
11366	4/4/2025 Mileage Reimbursement		3/6/2025	4/4/2025	$ 9.10	29	$	263.90
11367	4/4/2025 Mileage Reimbursement		3/7/2025	4/4/2025	$ 44.80	28	$	1,254.40
11368	4/4/2025 Mileage Reimbursement		3/10/2025	4/4/2025	$ 49.70	25	$	1,242.50
11369	Lunch for crew	FAMILY DOLLAR	1/26/2025	2/20/2025	$ 22.32	25	$	558.00
11370	Lunch for crew	LUIGIS BRICK OVEN PIZZ	1/26/2025	2/20/2025	$ 73.86	25	$	1,846.50
11371	PA turnpike tolls	PTC EZ PASS CSC	2/5/2025	2/21/2025	$ 12.90	16	$	206.40
11372	PA turnpike tolls	PTC EZ PASS CSC	2/14/2025	2/21/2025	$ 2.88	7	$	20.16
11373	Lunch During Storm	PERKINS RESTAURANT 2505	2/17/2025	3/7/2025	$ 40.73	18	$	733.14
11374	Breakfast at staff meeting	CAPRIOTTIS	2/28/2025	3/21/2025	$ 441.07	21	$	9,262.47
11375	PA turnpike tolls	PTC EZ PASS CSC	4/8/2025	4/28/2025	$ 18.22	20	$	364.40
11376	PA turnpike tolls	PTC EZ PASS CSC	4/25/2025	5/5/2025	$ 79.72	10	$	797.20
11377	Elroy T2 samples	PTC EZ PASS CSC	5/6/2025	5/28/2025	$ 29.62	22	$	651.64
11378	Storm Drill Miles - 1/29/25		1/29/2025	2/3/2025	$ 74.20	5	$	371.00
11379	March Storm Drill Mileage		3/24/2025	4/2/2025	$ 74.20	9	$	667.80
11380	CC Charges_MarApr_Horowski	PTC EZPASS CSC WEB IVR	3/25/2025	4/15/2025	$ 38.00	21	$	798.00
11381	April 25, Storm Drill Miles		4/28/2025	6/30/2025	$ 74.20	63	$	4,674.60
11382	May 25, Storm Drill Miles		5/29/2025	6/30/2025	$ 74.20	32	$	2,374.40
11383	Storm Drill Miles - 6/26/25		6/26/2025	6/30/2025	$ 74.20	4	$	296.80
11384	Monthly Expenses - Jan	PTC EZPASS CSC WEB IVR	1/22/2025	2/20/2025	$ 42.10	29	$	1,220.90
11385	Monthly Expenses - Jan	Holiday Inn	1/22/2025	2/20/2025	$ 89.00	29	$	2,581.00
11386	Monthly Expenses - Jan	Holiday Inn	1/22/2025	2/20/2025	$ 8.90	29	$	258.10
11387	Monthly Expenses - Jan	Holiday Inn	1/23/2025	2/20/2025	$ 89.00	28	$	2,492.00
11388	Monthly Expenses - Jan	Holiday Inn	1/23/2025	2/20/2025	$ 8.90	28	$	249.20
11389	Storm Expenses - 2025AF	MORRIS FAMILY REST BLOOM	2/16/2025	3/7/2025	$ 29.55	19	$	561.45
11390	Storm Expenses - 2025AF	SHEETZ 0213 00002139	2/17/2025	3/7/2025	$ 14.14	18	$	254.52
11391	Storm Expenses - 2025AF	CHIPOTLE 2432	2/17/2025	3/7/2025	$ 14.74	18	$	265.32
11392	Storm Expenses - 2025AF	Holiday Inn	2/18/2025	3/7/2025	$ 136.80	17	$	2,325.60
11393	Storm Expenses - 2025AF	Holiday Inn	2/18/2025	3/7/2025	$ 13.68	17	$	232.56
11394	Storm 2025AJ	MCDONALD'S F25183	3/17/2025	3/31/2025	$ 16.41	14	$	229.74
11395	Monthly Expenses - March 2025	LITTLE VILLAGE PIZZA	3/26/2025	4/23/2025	$ 199.04	28	$	5,573.12
11396	Monthly Expenses - March 2025	MARLEYS BREWERY AND GRILL	3/5/2025	4/23/2025	$ 77.67	49	$	3,805.83
11397	Monthly Expenses - March 2025	ARENA DECK	2/28/2025	4/23/2025	$ 7.00	54	$	378.00
11398	Monthly Expenses - March 2025	Holiday Inn	3/3/2025	4/23/2025	$ 113.05	51	$	5,765.55
11399	Monthly Expenses - March 2025	Holiday Inn	3/3/2025	4/23/2025	$ 12.43	51	$	633.93
11400	Substation meetings tolls	PTC EZ PASS AUTO RE.	12/22/2024	1/28/2025	$ 75.00	37	$	2,775.00
11401	Substation meetings tolls	NJ EZPASS	1/3/2025	1/28/2025	$ 3.00	25	$	75.00
11402	Substation meetings tolls	PTC EZ PASS AUTO RE.	1/31/2025	3/3/2025	$ 75.00	31	$	2,325.00
11403	Substation meetings tolls	PTC EZ PASS AUTO RE.	4/3/2025	4/28/2025	$ 75.00	25	$	1,875.00
11404	Weis	WEIS MARKETS 037	1/15/2025	2/7/2025	$ 10.60	23	$	243.80
11405	Wegmans	WEGMANS #078	1/14/2025	2/7/2025	$ 15.05	24	$	361.20
11406	Harrisburg University	97606 HARRISBURG UNIVERSI	1/16/2025	2/7/2025	$ 30.00	22	$	660.00
11407	Clinton County Econ Partnership	PAYPAL *CLINTONCOUN	2/7/2025	5/6/2025	$ 805.00	88	$	70,840.00
11408	Personal Vehicle Mileage		4/16/2025	5/19/2025	$ 14.70	33	$	485.10
11409	Personal Vehicle Mileage		4/24/2025	5/19/2025	$ 21.70	25	$	542.50
11410	Personal Vehicle Mileage		4/25/2025	5/19/2025	$ 21.70	24	$	520.80
11411	Personal Vehicle Mileage		4/28/2025	5/19/2025	$ 53.90	21	$	1,131.90
11412	Personal Vehicle Mileage		4/30/2025	5/19/2025	$ 83.30	19	$	1,582.70
11413	April Expenses 2025	DOLLY'S DINER	4/25/2025	6/26/2025	$ 110.62	62	$	6,858.44
11414	President's Dept - All Hands Mtg	ABEZA - LDG - HYATT PLACE	4/22/2025	6/26/2025	$ 169.00	65	$	10,985.00
11415	President's Dept - All Hands Mtg	ABEZA - LDG - HYATT PLACE	4/22/2025	6/26/2025	$ 16.90	65	$	1,098.50

11416	General Public Affairs Support	OIP OF RICHFIELD INC	5/8/2025	6/26/2025	$ 34.45	49	$ 1,688.05
11417	May Mileage 2025		5/6/2025	6/26/2025	$ 28.70	51	$ 1,463.70
11418	May Mileage 2025		5/8/2025	6/26/2025	$ 60.20	49	$ 2,949.80
11419	May Mileage 2025		5/15/2025	6/26/2025	$ 21.00	42	$ 882.00
11420	May Mileage 2025		5/16/2025	6/26/2025	$ 19.60	41	$ 803.60
11421	May Mileage 2025		5/27/2025	6/26/2025	$ 51.10	30	$ 1,533.00
11422	June Mileage 2025		6/3/2025	6/26/2025	$ 53.90	23	$ 1,239.70
11423	June Mileage 2025		6/6/2025	6/26/2025	$ 68.60	20	$ 1,372.00
11424	June Mileage 2025		6/9/2025	6/26/2025	$ 49.00	17	$ 833.00
11425	June Mileage 2025		6/11/2025	6/26/2025	$ 18.20	15	$ 273.00
11426	June Mileage 2025		6/12/2025	6/26/2025	$ 14.70	14	$ 205.80
11427	WIRES Annual Meeting Trip		1/29/2025	2/7/2025	$ 245.00	9	$ 2,205.00
11428	WIRES Meeting Hotel & Parking	HOTEL WASHINGTON	1/29/2025	2/7/2025	$ 288.15	9	$ 2,593.35
11429	WIRES Meeting Hotel & Parking	HOTEL WASHINGTON	1/29/2025	2/7/2025	$ 45.96	9	$ 413.64
11430	WIRES Meeting Hotel & Parking	HOTEL WASHINGTON	1/29/2025	2/7/2025	$ 70.00	9	$ 630.00
11431	Sugarloaf Open House Mileage		4/30/2025	5/2/2025	$ 60.90	2	$ 121.80
11432	Storm Duty 04152025		4/15/2025	5/12/2025	$ 51.10	27	$ 1,379.70
11433	Storm Duty 04152025		4/16/2025	5/12/2025	$ 51.10	26	$ 1,328.60
11434	NonPUC Storm 20250305-4POINTS AL	FOUR POINTS ALLENTOWN LEH	3/6/2025	4/5/2025	$ 5,236.00	30	$ 157,080.00
11435	NonPUC Storm 20250305-4POINTS AL	FOUR POINTS ALLENTOWN LEH	3/6/2025	4/5/2025	$ 523.60	30	$ 15,708.00
11436	PUC STORM 20250429-PINE BARN INN	PINE BARN INN	4/30/2025	5/30/2025	$ 6,615.10	30	$ 198,453.00
11437	PUC STORM 20250429-PINE BARN INN	PINE BARN INN	4/30/2025	5/30/2025	$ 728.02	30	$ 21,840.60
11438	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11439	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11440	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11441	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11442	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11443	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11444	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 6.75	47	$ 317.25
11445	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11446	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11447	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11448	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11449	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11450	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11451	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ (6.75)	47	$ (317.25)
11452	Kentucky Ice Storm Expenses	TEXAS ROADHOUSE #2687	1/6/2025	2/10/2025	$ 29.83	35	$ 1,044.05
11453	Kentucky Ice Storm Expenses	CIRCLE K 03246	1/6/2025	2/10/2025	$ 13.19	35	$ 461.65
11454	Kentucky Ice Storm Expenses	TST*SEDONA TAPHOUSE - LE	1/6/2025	2/10/2025	$ 35.46	35	$ 1,241.10
11455	Kentucky Ice Storm Expenses	THE LOBBY BAR	1/5/2025	2/10/2025	$ 19.90	36	$ 716.40
11456	Kentucky Ice Storm Expenses	DOUBLE DRAGON 2	1/5/2025	2/10/2025	$ 21.15	36	$ 761.40
11457	Kentucky Ice Storm Expenses	THORNTONS #0020	1/5/2025	2/10/2025	$ 35.87	36	$ 1,291.32
11458	Kentucky Ice Storm Expenses	CASEYS GENERAL STORE	1/6/2025	2/10/2025	$ 16.43	35	$ 575.05
11459	Kentucky Ice Storm Expenses	JOE BOLOGNA S	1/7/2025	2/10/2025	$ 26.50	34	$ 901.00
11460	Kentucky Ice Storm Expenses	CRACKER BARREL	1/8/2025	2/10/2025	$ 18.43	33	$ 608.19
11461	Kentucky Ice Storm Expenses	GRECOS	1/8/2025	2/10/2025	$ 19.77	33	$ 652.41
11462	Kentucky Ice Storm Expenses	WEIS MARKETS 188	1/8/2025	2/10/2025	$ 15.98	33	$ 527.34
11463	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 78.48	35	$ 2,746.80
11464	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 6.67	35	$ 233.45
11465	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 5.16	35	$ 180.60
11466	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 0.78	35	$ 27.30
11467	Kentucky Ice Storm Expenses	HILTON GARDEN INN	1/7/2025	2/10/2025	$ 102.46	34	$ 3,483.64
11468	Kentucky Ice Storm Expenses	HILTON GARDEN INN	1/7/2025	2/10/2025	$ 10.48	34	$ 356.32
11469	supervisor storm expenses	WEGMANS ALLENTOWN #79	1/1/2025	1/10/2025	$ 24.99	9	$ 224.91
11470	Supervisor storm expenses	WAL-MART #2641	12/30/2024	1/10/2025	$ 21.47	11	$ 236.17
11471	Supervisor Monthly Expenses octo	IRON HILL BREWERY & REST	12/20/2024	1/10/2025	$ 62.97	21	$ 1,322.37
11472	Supervisor Monthly Expenses octo	WAL-MART #2446	12/19/2024	1/10/2025	$ 21.47	22	$ 472.34
11473	Supervisor Monthly Expenses octo	BIAGGIO PIZZERIA FAMILY R	12/13/2024	1/10/2025	$ 304.07	28	$ 8,513.96
11474	Supervisor storm expenses	WAL-MART #2641	1/29/2025	2/10/2025	$ 21.47	12	$ 257.64
11475	Supervisor Monthly Expenses Jan.	3 MEN AND A BAGEL	1/28/2025	2/10/2025	$ 79.74	13	$ 1,036.62
11476	Supervisor Monthly Expenses Jan.	WALLYS DELI	1/22/2025	2/10/2025	$ 388.35	19	$ 7,378.65
11477	Supervisor storm expenses	WEGMANS ALLENTOWN #79	3/6/2025	4/3/2025	$ 15.98	28	$ 447.44
11478	Supervisor storm expenses	WAL-MART #2641	3/7/2025	4/3/2025	$ 21.47	27	$ 579.69
11479	Supervisor storm expenses	WM SUPERCENTER #2641	3/17/2025	5/14/2025	$ 21.47	58	$ 1,245.26
11480	Supervisor storm expenses	WAL-MART #2641	3/16/2025	5/14/2025	$ 21.47	59	$ 1,266.73
11481	Supervisor Monthly Expenses	BIAGGIO PIZZERIA FAMILY R	2/28/2025	4/3/2025	$ 94.99	34	$ 3,229.66
11482	Supervisor Storm Expenses	WAL-MART #2641	4/17/2025	5/22/2025	$ 21.47	35	$ 751.45
11483	Supervisor Storm Expenses	WAL-MART #2641	4/16/2025	5/22/2025	$ 21.47	36	$ 772.92
11484	Supervisor Storm Expenses	WAL-MART #2641	4/27/2025	5/22/2025	$ 21.47	25	$ 536.75
11485	Supervisor Monthly Expenses	BIAGGIO PIZZERIA FAMILY R	4/25/2025	5/22/2025	$ 203.65	27	$ 5,498.55
11486	2024 Honesdale Storm Duty	Walmart	11/22/2024	1/28/2025	$ 60.03	67	$ 4,022.01
11487	Team Building Event	BJ's	12/27/2024	2/6/2025	$ 299.64	41	$ 12,285.24
11488	Travel Expense - January		1/15/2025	2/6/2025	$ 36.40	22	$ 800.80
11489	EAP	Energy Association of Pennsylvania	3/26/2025	5/16/2025	$ 216.00	51	$ 11,016.00
11490	EAP		4/8/2025	5/16/2025	$ 352.80	38	$ 13,406.40
11491	EAP	Doubletree Hotels - Pittsburgh - Cran	4/7/2025	5/16/2025	$ 191.06	39	$ 7,451.34
11492	EAP	Doubletree Hotels - Pittsburgh - Cran	4/7/2025	5/16/2025	$ 26.74	39	$ 1,042.86
11493	EAP	Doubletree Hotels - Pittsburgh - Cran	4/8/2025	5/16/2025	$ 22.33	38	$ 848.54
11494	EAP	E-ZPass	4/7/2025	5/16/2025	$ 75.36	39	$ 2,939.04
11495	EAP	PA Turnpike Commission	4/8/2025	5/16/2025	$ 75.36	38	$ 2,863.68
11496	North Circuit Hardening	Philadelphia Subs	5/14/2025	5/20/2025	$ 155.44	6	$ 932.64
11497	North Circuit Hardening		5/14/2025	5/20/2025	$ 72.80	6	$ 436.80
11498	North Circuit Hardening	PA Turnpike Commission	5/14/2025	5/20/2025	$ 19.16	6	$ 114.96
11499	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$ 483.04
11500	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$ 483.04
11501	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$ 483.04
11502	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$ 483.04
11503	Cell Phone Holders	AMAZON MKTPL*NA2V04FA2	6/9/2025	6/23/2025	$ 43.47	14	$ 608.58
11504	Cell Phone Holders	AMAZON MKTPL*NA0B96FF2	6/9/2025	6/23/2025	$ 126.54	14	$ 1,771.56
11505	Distribution Planning exp		1/16/2025	1/22/2025	$ 95.90	6	$ 575.40
11506	Field Meeting		2/11/2025	2/13/2025	$ 65.80	2	$ 131.60
11507	Planning Meeting	MISSION BBQ WHITEHALL-CAT	3/6/2025	3/11/2025	$ 60.00	5	$ 300.00
11508	Planning Meeting	MISSION BBQ WHITEHALL-CAT	3/6/2025	3/11/2025	$ 451.81	5	$ 2,259.05
11509	Planning Meeting	PPL CATER	3/6/2025	3/11/2025	$ 42.19	5	$ 210.95
11510	Hazleton		3/17/2025	3/18/2025	$ 67.20	1	$ 67.20
11511	Various Training	POWER MONITORS INC	5/6/2025	5/19/2025	$ 301.49	13	$ 3,919.37
11512	Various Training	FSP*CENTRAL PA AEE	4/21/2025	5/19/2025	$ 13.00	28	$ 364.00
11513	Uber Ride - Return COCAR	UBER *TRIP	3/28/2025	4/3/2025	$ 69.96	6	$ 419.76
11514	storm support	SUBWAY 11631	2/17/2025	3/4/2025	$ 13.12	15	$ 196.80
11515	storm support	LONGHORN STEAK 0125372	2/16/2025	3/4/2025	$ 67.41	16	$ 1,078.56
11516	storm drill travel		2/27/2025	3/7/2025	$ 70.70	8	$ 565.60
11517	storm travel		3/6/2025	3/7/2025	$ 70.70	1	$ 70.70
11518	storm meals permit holding	JESSE S BARBECUE & LOCAL	4/16/2025	5/5/2025	$ 33.47	19	$ 635.93
11519	storm meals permit holding	long horn steak house	4/16/2025	5/5/2025	$ 49.02	19	$ 931.38
11520	storm meals permit holding	mcdonald	4/16/2025	5/5/2025	$ 17.98	19	$ 341.62
11521	field visit for projects		4/23/2025	5/5/2025	$ 58.10	12	$ 697.20
11522	site visit		6/16/2025	6/25/2025	$ 60.20	9	$ 541.80
11523	storm travel		6/19/2025	6/25/2025	$ 75.60	6	$ 453.60
11524	storm drill travel		5/29/2025	6/25/2025	$ 75.60	27	$ 2,041.20

11525	cb monitor walkdown		6/11/2025	6/25/2025	$ 122.50	14	$ 1,715.00
11526	Mileage 12-17-24 to 2-28-25		1/8/2025	3/18/2025	$ 82.60	69	$ 5,699.40
11527	Mileage 12-17-24 to 2-28-25		1/15/2025	3/18/2025	$ 28.00	62	$ 1,736.00
11528	Mileage 12-17-24 to 2-28-25		1/28/2025	3/18/2025	$ 42.00	49	$ 2,058.00
11529	Mileage 12-17-24 to 2-28-25		1/28/2025	3/18/2025	$ 42.00	49	$ 2,058.00
11530	Mileage 12-17-24 to 2-28-25		1/29/2025	3/18/2025	$ 84.00	48	$ 4,032.00
11531	Mileage 12-17-24 to 2-28-25		1/30/2025	3/18/2025	$ 84.00	47	$ 3,948.00
11532	Mileage 12-17-24 to 2-28-25		2/13/2025	3/18/2025	$ 28.00	33	$ 924.00
11533	Mileage 12-17-24 to 2-28-25		2/16/2025	3/18/2025	$ 49.00	30	$ 1,470.00
11534	Mileage 12-17-24 to 2-28-25		2/17/2025	3/18/2025	$ 100.10	29	$ 2,902.90
11535	Mileage 12-17-24 to 2-28-25		2/18/2025	3/18/2025	$ 49.70	28	$ 1,391.60
11536	Mileage 12-17-24 to 2-28-25		2/25/2025	3/18/2025	$ 82.60	21	$ 1,734.60
11537	Mileage 12-17-24 to 2-28-25		12/17/2024	3/18/2025	$ 6.03	91	$ 548.73
11538	Mileage 12-17-24 to 2-28-25		12/18/2024	3/18/2025	$ 79.06	90	$ 7,115.40
11539	Har/Lan Reliability Team meeting	BREWHOUSE GRILLE	12/17/2024	1/28/2025	$ 160.02	42	$ 6,720.84
11540	Har/Lan Reliability Team meeting	SLICE*MAMASPIZZA	3/12/2025	3/18/2025	$ 70.16	6	$ 420.96
11541	Har/Lan Reliability Team meeting	SLICE*CARUSOSITALIANRE	2/13/2025	3/18/2025	$ 81.29	33	$ 2,682.57
11542	Mileage 03-01-25 to 03-31-25		3/5/2025	4/18/2025	$ 84.00	44	$ 3,696.00
11543	Mileage 03-01-25 to 03-31-25		3/17/2025	4/18/2025	$ 82.60	32	$ 2,643.20
11544	Mileage 03-01-25 to 03-31-25		3/27/2025	4/18/2025	$ 82.60	22	$ 1,817.20
11545	Mileage 4-01-25 to 4-30-25		4/1/2025	5/19/2025	$ 28.00	48	$ 1,344.00
11546	Mileage 4-01-25 to 4-30-25		4/2/2025	5/19/2025	$ 77.70	47	$ 3,651.90
11547	Mileage 4-01-25 to 4-30-25		4/10/2025	5/19/2025	$ 84.00	39	$ 3,276.00
11548	Mileage 4-01-25 to 4-30-25		4/14/2025	5/19/2025	$ 86.10	35	$ 3,013.50
11549	Mileage 4-01-25 to 4-30-25		4/15/2025	5/19/2025	$ 41.30	34	$ 1,404.20
11550	Mileage 4-01-25 to 4-30-25		4/16/2025	5/19/2025	$ 41.30	33	$ 1,362.90
11551	Mileage 4-01-25 to 4-30-25		4/17/2025	5/19/2025	$ 82.60	32	$ 2,643.20
11552	Mileage 5-01-25 to 5-31-25		5/1/2025	6/23/2025	$ 82.60	53	$ 4,377.80
11553	Mileage 5-01-25 to 5-31-25		5/7/2025	6/23/2025	$ 82.60	47	$ 3,882.20
11554	Mileage 5-01-25 to 5-31-25		5/8/2025	6/23/2025	$ 44.10	46	$ 2,028.60
11555	Mileage 5-01-25 to 5-31-25		5/13/2025	6/23/2025	$ 82.60	41	$ 3,386.60
11556	Mileage 5-01-25 to 5-31-25		5/15/2025	6/23/2025	$ 28.00	39	$ 1,092.00
11557	Mileage 5-01-25 to 5-31-25		5/19/2025	6/23/2025	$ 84.00	35	$ 2,940.00
11558	Mileage 5-01-25 to 5-31-25		5/21/2025	6/23/2025	$ 28.00	33	$ 924.00
11559	South Reliability Team meetings	SLICE*CARUSOSITALIANRE	5/21/2025	6/23/2025	$ 193.78	33	$ 6,394.74
11560	South Reliability Team meetings	SLICE*MAMASPIZZA	5/14/2025	6/23/2025	$ 73.29	40	$ 2,931.60
11561	Smith Driver Train the Trainer	Panda and Fish	1/27/2025	2/3/2025	$ 73.45	7	$ 514.15
11562	Smith Driver Train the Trainer	Thai Avenue	1/28/2025	2/3/2025	$ 140.28	6	$ 841.68
11563	Smith Driver Train the Trainer	Mediterranean Cafe	1/28/2025	2/3/2025	$ 55.61	6	$ 333.66
11564	Smith Driver Train the Trainer	Afghan Kababs & Grill	1/29/2025	2/3/2025	$ 43.20	5	$ 216.00
11565	Smith Driver Train the Trainer	Touch of Thai	1/30/2025	2/3/2025	$ 39.92	4	$ 159.68
11566	Smith Driver Train the Trainer	Comfort Inn	1/27/2025	2/3/2025	$ 75.00	7	$ 525.00
11567	Smith Driver Train the Trainer	Comfort Inn	1/27/2025	2/3/2025	$ 7.50	7	$ 52.50
11568	Smith Driver Train the Trainer	Comfort Inn	1/28/2025	2/3/2025	$ 75.00	6	$ 450.00
11569	Smith Driver Train the Trainer	Comfort Inn	1/28/2025	2/3/2025	$ 7.50	6	$ 45.00
11570	Smith Driver Train the Trainer	Comfort Inn	1/29/2025	2/3/2025	$ 75.00	5	$ 375.00
11571	Smith Driver Train the Trainer	Comfort Inn	1/29/2025	2/3/2025	$ 7.50	5	$ 37.50
11572	Smith Driver Train the Trainer	Comfort Inn	1/30/2025	2/3/2025	$ 75.00	4	$ 300.00
11573	Smith Driver Train the Trainer	Comfort Inn	1/30/2025	2/3/2025	$ 7.50	4	$ 30.00
11574	Smith Driver Train the Trainer	Biaggio's Pizzeria	1/31/2025	2/3/2025	$ 118.84	3	$ 356.52
11575	Richard E Jones II	STAUFFERS OF KISSEL	12/19/2024	1/9/2025	$ 103.86	21	$ 2,181.06
11576	Richard E Jones II	WEIS MARKETS 088	1/28/2025	2/4/2025	$ 36.47	7	$ 255.29
11577	Richard E Jones II	CARUSOS ITALIAN RESTAURAN	2/18/2025	3/17/2025	$ 96.44	27	$ 2,603.88
11578	Richard E Jones II	WEIS MARKETS 088	2/18/2025	3/17/2025	$ 19.29	27	$ 520.83
11579	Team Holiday Lunch	TST*THE SHELBY	1/9/2025	1/21/2025	$ 168.43	12	$ 2,021.16
11580	SEE Conference Savannah	American Airlines	2/21/2025	4/1/2025	$ 462.97	39	$ 18,055.83
11581	SEE Conference Savannah	AGENT FEE 8900901698310	2/21/2025	4/1/2025	$ 3.00	39	$ 117.00
11582	SEE Conference Savannah	SOUTHEASTERN ELECTRIC	2/21/2025	4/1/2025	$ 350.00	39	$ 13,650.00
11583	SEE Conference Savannah	CRYSTALBEERPARLOR	4/3/2025	5/28/2025	$ 74.72	55	$ 4,109.60
11584	SEE Conference Savannah	SQ *LEOPOLD'S ICE CREAM,	4/3/2025	5/28/2025	$ 15.73	55	$ 865.15
11585	SEE Conference Savannah	American Airlines	4/3/2025	5/28/2025	$ 40.00	55	$ 2,200.00
11586	SEE Conference Savannah	PHILADELPHIA PARKING AUTH	4/3/2025	5/28/2025	$ 60.00	55	$ 3,300.00
11587	SEE Conference Savannah	PGA TOUR GRILL SAV	4/3/2025	5/28/2025	$ 47.48	55	$ 2,611.40
11588	SEE Conference Savannah	TST*DOUBLE WIDE DINER	4/1/2025	5/28/2025	$ 42.90	57	$ 2,445.30
11589	SEE Conference Savannah	SQ *PRIORITY TAXI SERVICE	3/31/2025	5/28/2025	$ 50.16	58	$ 2,909.28
11590	SEE Conference Savannah	TST*THE COTTON EXCHANGE	3/31/2025	5/28/2025	$ 76.75	58	$ 4,451.50
11591	SEE Conference Savannah	American Airlines	3/31/2025	5/28/2025	$ 40.00	58	$ 2,320.00
11592	SEE Conference Savannah	SMASHBURGER #1295	3/31/2025	5/28/2025	$ 26.64	58	$ 1,545.12
11593	SEE Conference Savannah	Hyatt Hotels	3/31/2025	5/28/2025	$ 269.00	58	$ 15,602.00
11594	SEE Conference Savannah	Hyatt Hotels	3/31/2025	5/28/2025	$ 46.35	58	$ 2,688.30
11595	SEE Conference Savannah	Hyatt Hotels	4/1/2025	5/28/2025	$ 269.00	57	$ 15,333.00
11596	SEE Conference Savannah	Hyatt Hotels	4/1/2025	5/28/2025	$ 46.35	57	$ 2,641.95
11597	SEE Conference Savannah	Hyatt Hotels	4/2/2025	5/28/2025	$ 269.00	56	$ 15,064.00
11598	SEE Conference Savannah	Hyatt Hotels	4/2/2025	5/28/2025	$ 46.35	56	$ 2,595.60
11599	SEE Conference Savannah	Lyft	4/3/2025	5/28/2025	$ 21.50	55	$ 1,182.50
11600	SEE Conference Savannah		4/3/2025	5/28/2025	$ 190.40	55	$ 10,472.00
11601	RIE Spring Trip	SUBWAY 54589	3/20/2025	4/21/2025	$ 6.52	32	$ 208.64
11602	RIE Spring Trip	TST* SBARRO - MILFORD SOU	3/20/2025	4/21/2025	$ 16.39	32	$ 524.48
11603	RIE Spring Trip	TST* COFFEE EXCHANGE RI	3/19/2025	4/21/2025	$ 16.82	33	$ 555.06
11604	RIE Spring Trip	TWIN OAKS	3/19/2025	4/21/2025	$ 216.40	33	$ 7,141.20
11605	RIE Spring Trip	TST*THE WHARF - WARREN	3/19/2025	4/21/2025	$ 213.84	33	$ 7,056.72
11606	RIE Spring Trip	CUMBERLAND HOUSE OF PIZZA	3/18/2025	4/21/2025	$ 69.61	34	$ 2,366.74
11607	RIE Spring Trip	TST*BRICK ALLEY PUB & RE	3/18/2025	4/21/2025	$ 160.43	34	$ 5,454.62
11608	RIE Spring Trip	TEN STEAK & SUSHI	3/17/2025	4/21/2025	$ 130.82	35	$ 4,578.70
11609	RIE Spring Trip	MULLER'S FAMILY RESTAU	3/17/2025	4/21/2025	$ 55.90	35	$ 1,956.50
11610	RIE Spring Trip	HILTON GARDEN INN	3/17/2025	4/21/2025	$ 174.00	35	$ 6,090.00
11611	RIE Spring Trip	HILTON GARDEN INN	3/17/2025	4/21/2025	$ 60.60	35	$ 2,121.00
11612	RIE Spring Trip	HILTON GARDEN INN	3/18/2025	4/21/2025	$ 174.00	34	$ 5,916.00
11613	RIE Spring Trip	HILTON GARDEN INN	3/18/2025	4/21/2025	$ 60.60	34	$ 2,060.40
11614	RIE Spring Trip	HILTON GARDEN INN	3/19/2025	4/21/2025	$ 174.00	33	$ 5,742.00
11615	RIE Spring Trip	HILTON GARDEN INN	3/19/2025	4/21/2025	$ 60.60	33	$ 1,999.80
11616	RIE Spring Trip		3/17/2025	4/21/2025	$ 91.00	35	$ 3,185.00
11617	Mileage Expense		1/29/2025	2/6/2025	$ 70.00	8	$ 560.00
11618	Mileage Expense		1/30/2025	2/6/2025	$ 127.40	7	$ 891.80
11619	Mileage Expense		2/26/2025	3/17/2025	$ 65.80	19	$ 1,250.20
11620	Mileage Expense		3/7/2025	3/17/2025	$ 65.80	10	$ 658.00
11621	Mileage Expense		3/24/2025	3/31/2025	$ 65.80	7	$ 460.60
11622	Mileage Expense		4/28/2025	5/14/2025	$ 65.80	16	$ 1,052.80
11623	Mileage Expense		5/29/2025	6/26/2025	$ 65.80	28	$ 1,842.40
11624	Mileage Expense		6/12/2025	6/26/2025	$ 183.40	14	$ 2,567.60
11625	CEN/SUS Staff Meeting		4/22/2025	5/12/2025	$ 46.20	20	$ 924.00
11626	go beyond	PMUSA 281085 ALLENTOWN	3/25/2025	6/19/2025	$ 0.95	86	$ 81.70
11627	go beyond	PMUSA 281085 ALLENTOWN	3/25/2025	6/19/2025	$ 4.45	86	$ 382.70
11628	May 2025 Storm Incidentals	Target	4/30/2025	5/14/2025	$ 105.23	14	$ 1,473.22
11629	Residential PY17 Planning Meetin	ALLEGNT AIR,5WN	1/30/2025	2/7/2025	$ 398.00	8	$ 3,184.00
11630	February Expenses		1/29/2025	2/7/2025	$ 81.90	9	$ 737.10
11631	SEEE Contest Winners Mileage		3/31/2025	5/27/2025	$ 26.60	57	$ 1,516.20
11632	SEEE Contest Winners Mileage		4/1/2025	5/27/2025	$ 79.10	56	$ 4,429.60
11633	SEEE Contest Winners Mileage		4/3/2025	5/27/2025	$ 26.60	54	$ 1,436.40

11634	SEEE Contest Winners Mileage		4/4/2025	5/27/2025	$	18.20	53	$ 964.60
11635	SEEE Contest Winners Mileage		4/10/2025	5/27/2025	$	15.40	47	$ 723.80
11636	SEEE Contest Winners Mileage		4/7/2025	5/27/2025	$	11.20	50	$ 560.00
11637	SEEE Contest Winners Mileage		4/12/2025	5/27/2025	$	126.00	45	$ 5,670.00
11638	April Strategy Meeting	SAHARA MEDITERRANEAN CUI	4/30/2025	5/27/2025	$	148.70	27	$ 4,014.90
11639	Non PUC Storm Food 2-14-25	THAI ORIGIN	2/14/2025	2/21/2025	$	124.27	7	$ 869.89
11640	3-5-25 Storm Food	SLICE OF ITALY	3/5/2025	3/24/2025	$	112.89	19	$ 2,144.91
11641	3-5-25 Storm Food	KINGS PIZZA	3/5/2025	3/24/2025	$	68.83	19	$ 1,307.77
11642	KY Promotional Video	ZIOS PIZZERIA	3/27/2025	4/4/2025	$	148.93	8	$ 1,191.44
11643	PUC Storm Food	TST*ROUTE 66 RESTAURANT	4/17/2025	5/5/2025	$	25.68	18	$ 462.24
11644	PUC Storm Food	WAWA 98	4/16/2025	5/5/2025	$	16.74	19	$ 318.06
11645	Union Meeting Lunch	PJ WHELIHAN RESTAURANT AL	5/7/2025	6/12/2025	$	121.66	36	$ 4,379.76
11646	Vehicle Tolls	PTC EZPASS CSC WEB IVR	5/2/2025	6/12/2025	$	65.28	41	$ 2,676.48
11647	Vehicle Tolls	PTC EZ PASS CSC	5/1/2025	6/12/2025	$	(711.84)	42	$ (29,897.28)
11648	Vehicle Tolls	PTC EZPASS CSC WEB IVR	5/1/2025	6/12/2025	$	711.84	42	$ 29,897.28
11649	Jan/Feb Storm and Drill Travel		2/16/2025	3/3/2025	$	34.30	15	$ 514.50
11650	Jan/Feb Storm and Drill Travel		2/18/2025	3/3/2025	$	33.60	13	$ 436.80
11651	Jan/Feb Storm and Drill Travel		2/27/2025	3/3/2025	$	67.90	4	$ 271.60
11652	Jan/Feb Storm and Drill Travel		1/10/2025	3/3/2025	$	67.90	52	$ 3,530.80
11653	March Storm Duty		3/16/2025	3/21/2025	$	30.10	5	$ 150.50
11654	March Storm Duty		3/17/2025	3/21/2025	$	30.10	4	$ 120.40
11655	March Storm Duty		3/17/2025	3/21/2025	$	30.10	4	$ 120.40
11656	March Storm Duty		3/18/2025	3/21/2025	$	30.10	3	$ 90.30
11657	Working Lunch	PJ WHELIHAN RESTAURANT WA	3/27/2025	4/18/2025	$	45.12	22	$ 992.64
11658	Mar/Apr Storm and Drill Travel		3/24/2025	5/16/2025	$	60.20	53	$ 3,190.60
11659	Mar/Apr Storm and Drill Travel		4/15/2025	5/16/2025	$	30.10	31	$ 933.10
11660	Mar/Apr Storm and Drill Travel		4/16/2025	5/16/2025	$	30.10	30	$ 903.00
11661	Mar/Apr Storm and Drill Travel		4/28/2025	5/16/2025	$	60.20	18	$ 1,083.60
11662	Food for Travel	Rum Runners	4/7/2025	4/14/2025	$	18.57	7	$ 129.99
11663	Food for Travel	Hotel Effie	4/8/2025	4/14/2025	$	24.08	6	$ 144.48
11664	Food for Travel	Poppy's Crazy Lobster & Hammerheac	4/8/2025	4/14/2025	$	19.62	6	$ 117.72
11665	Food for Travel	Poppy's Crazy Lobster & Hammerheac	4/8/2025	4/14/2025	$	19.62	6	$ 117.72
11666	Food for Travel	Landshark Bar and Grill	4/9/2025	4/14/2025	$	21.40	5	$ 107.00
11667	Food for Travel	Slick Micks	4/10/2025	4/14/2025	$	24.10	4	$ 96.40
11668	Taxi Travel	Sunrise Taxi	4/7/2025	4/14/2025	$	94.00	7	$ 658.00
11669	Taxi Travel	Sunrise Taxi	4/10/2025	4/14/2025	$	95.00	4	$ 380.00
11670	Lunch_03 26 2025	TST*THE SHELBY	3/26/2025	3/31/2025	$	45.06	5	$ 225.30
11671	Lunch_03 26 2025	EXXON TOP STAR #109 PA	3/25/2025	3/31/2025	$	8.75	6	$ 52.50
11672	Lunch_03 27 2025	EXXON TOP STAR #109 PA	3/27/2025	4/3/2025	$	4.77	7	$ 33.39
11673	Lunch_03 27 2025	PJ WHELIHAN RESTAURANT WA	3/27/2025	4/3/2025	$	39.04	7	$ 273.28
11674	CS Leadership Meeting	PPL CATER	3/27/2025	3/31/2025	$	1,502.87	4	$ 6,011.48
11675	Meeting Lisa and Eileen	TST*THE SHELBY	4/16/2025	4/21/2025	$	45.06	5	$ 225.30
11676	June 6th All Hands – Jeff Gaskin	PPL CATER	6/6/2025	6/12/2025	$	779.10	6	$ 4,674.60
11677	All Hands Safety Meeting		1/8/2025	1/10/2025	$	170.80	2	$ 341.60
11678	Toll by Plate	PA Turnpike	1/8/2025	2/11/2025	$	24.00	34	$ 816.00
11679	Storm Drill Training		2/27/2025	2/27/2025	$	63.00	0	$ -
11680	Storm Drill Training		2/27/2025	2/27/2025	$	63.00	0	$ -
11681	Storm Duty in Hazleton		3/6/2025	3/11/2025	$	63.00	5	$ 315.00
11682	Storm Duty in Hazleton		3/6/2025	3/11/2025	$	63.00	5	$ 315.00
11683	Storm Drill Training		3/25/2025	3/25/2025	$	63.00	0	$ -
11684	Storm Drill Training		3/25/2025	3/25/2025	$	63.00	0	$ -
11685	Staff Meeting		4/22/2025	4/25/2025	$	38.50	3	$ 115.50
11686	Staff Meeting		4/22/2025	4/25/2025	$	37.80	3	$ 113.40
11687	Storm Drill Training		4/29/2025	4/29/2025	$	63.00	0	$ -
11688	Storm Drill Training		4/29/2025	4/29/2025	$	63.00	0	$ -
11689	Storm Duty		4/30/2025	5/1/2025	$	63.00	1	$ 63.00
11690	Storm Duty		4/30/2025	5/1/2025	$	63.00	1	$ 63.00
11691	Storm Drill Training		5/29/2025	6/16/2025	$	63.00	18	$ 1,134.00
11692	Storm Drill Training		5/29/2025	6/16/2025	$	63.00	18	$ 1,134.00
11693	Storm 6-19-2025		6/19/2025	6/23/2025	$	70.70	4	$ 282.80
11694	Storm 6-19-2025		6/20/2025	6/23/2025	$	70.70	3	$ 212.10
11695	Safety Lunch	LUNAS HAZELTON PIZZERI	1/29/2025	2/7/2025	$	77.80	9	$ 700.20
11696	FRK GARAGE OIL SAMPLE	THE UPS STORE 5937	4/16/2025	4/21/2025	$	19.12	5	$ 95.60
11697	WHI February Safety Meeting	WHITE HAVEN MARKET	2/28/2025	3/26/2025	$	77.06	26	$ 2,003.56
11698	White Haven Storm Food 3/6/25	SQ *WOODS ICE CREAM	3/6/2025	3/26/2025	$	11.49	20	$ 229.80
11699	White Haven Storm Food 3/6/25	JIREHS PIZZERIA AND REST	3/7/2025	3/26/2025	$	74.91	19	$ 1,423.29
11700	Work Life Balance	THE PINES EATERY	2/21/2025	3/26/2025	$	305.06	33	$ 10,066.98
11701	WHI MARCH SAFETY MEETING	TST* WOODIES	3/31/2025	5/29/2025	$	94.69	59	$ 5,586.71
11702	WHI APRIL SAFETY MEETING	TST* WOODIES	4/12/2025	5/29/2025	$	105.87	47	$ 4,975.89
11703	WHI APRIL SAFETY MEETING	WHITE HAVEN MARKET	4/11/2025	5/29/2025	$	43.46	48	$ 2,086.08
11704	WHI MAY SAFETY MEETING	TST* WOODIES	5/13/2025	5/29/2025	$	112.97	16	$ 1,807.52
11705	WHI MAY SAFETY MEETING	CARONE'S MARKET	5/13/2025	5/29/2025	$	15.71	16	$ 251.36
11706	Cellular Accessories	CELLULAR ACCESSORIES FOR	1/27/2025	2/6/2025	$	283.37	10	$ 2,833.70
11707	Monthly Safety Lunch	309 PIZZA LLC	2/7/2025	2/19/2025	$	311.16	12	$ 3,733.92
11708	Monthly Safety Lunch	7-ELEVEN 41266	2/7/2025	2/19/2025	$	39.18	12	$ 470.16
11709	BOSCOVS	BOSCOVS 9	3/19/2025	4/8/2025	$	148.39	20	$ 2,967.80
11710	POC Louver and Training	IAPMO	3/6/2025	3/17/2025	$	1,100.00	11	$ 12,100.00
11711	AJK - 12/17/24 - 2	WEGMANS.COM#79 ALLENTOWN	12/11/2024	1/6/2025	$	230.71	26	$ 5,998.46
11712	AJK - 1/22/25	BIAGGIO PIZZERIA FAMILY R	12/31/2024	1/24/2025	$	176.59	24	$ 4,238.16
11713	AJK - 3/18/25	TST*THAI AVENUE RESTAURA	3/4/2025	3/19/2025	$	50.86	15	$ 762.90
11714	AJK - 3/18/25 - 2	COPPERHEAD CENTER VALLEY	2/17/2025	3/19/2025	$	43.08	30	$ 1,292.40
11715	AJK - 3/18/25 - 2	TST*CHRIS FAMILY RESTAU	2/17/2025	3/19/2025	$	16.40	30	$ 492.00
11716	AJK - 4-1-25	STARLITE DINER	3/27/2025	4/25/2025	$	17.74	29	$ 514.46
11717	AJK - 4-1-25	PPL CATER	3/18/2025	4/25/2025	$	200.72	38	$ 7,627.36
11718	AJK - 4-1-25	STARLITE DINER	3/14/2025	4/25/2025	$	24.84	42	$ 1,043.28
11719	AJK - 4/22/25 - 2	PJ WHELIHAN RESTAURANT WA	4/8/2025	4/23/2025	$	77.67	15	$ 1,165.05
11720	AJK - 4/22/25 - 2	PAR*CORELIFE - PA035006	4/2/2025	4/23/2025	$	41.34	21	$ 868.14
11721	AJK - 4/22/25 - 2	PPL CATER	3/31/2025	4/23/2025	$	537.89	23	$ 12,371.47
11722	AJK - 4-7-25	DUNKIN #352176 Q35	4/23/2025	6/2/2025	$	31.63	40	$ 1,265.20
11723	AJK - 4-7-25	BIAGGIO PIZZERIA FAMILY R	4/23/2025	6/2/2025	$	245.74	40	$ 9,829.60
11724	AJK - 4-7-25	BIAGGIO PIZZERIA FAMILY R	4/22/2025	6/2/2025	$	308.62	41	$ 12,653.42
11725	AJK - 4-7-25	ERACTOLL 7TK32B	4/18/2025	6/2/2025	$	5.85	45	$ 263.25
11726	AJK 5-30-25	DUNKIN #352176 Q35	5/22/2025	6/22/2025	$	28.35	31	$ 878.85
11727	Storm Duty Hotel Costs	Holiday Inn	3/17/2025	4/4/2025	$	4,972.80	18	$ 89,510.40
11728	Storm Duty Hotel Costs	Holiday Inn	3/17/2025	4/4/2025	$	1,118.88	18	$ 20,139.84
11729	Personal Car Mileage		6/5/2025	6/6/2025	$	39.20	1	$ 39.20
11730	Personal Car Mileage		6/13/2025	6/24/2025	$	85.40	11	$ 939.40
11731	Lunch for Sheetal	PANERA BREAD #601994 O	2/8/2025	2/13/2025	$	14.40	5	$ 72.00
11732	Monthly update meeting	THE HUMBOLDT CAFE	2/7/2025	2/20/2025	$	91.29	13	$ 1,186.77
11733	Storm Coverage - Lunch	309 PIZZA LLC	2/17/2025	2/24/2025	$	174.35	7	$ 1,220.45
11734	Storm Coverage - Lunch	THE HUMBOLDT CAFE	2/17/2025	2/24/2025	$	90.00	7	$ 630.00
11735	Storm Coverage - Lunch	ALTA PIZZERIA AND PASTA H	2/16/2025	2/24/2025	$	55.83	8	$ 446.64
11736	Storm Coverage - Lunch	ALTA PIZZERIA AND PASTA H	2/16/2025	2/24/2025	$	11.57	8	$ 92.56
11737	UAT testing lunch meeting	ALTA PIZZERIA AND PASTA H	2/20/2025	2/27/2025	$	112.68	7	$ 788.76
11738	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$	139.20	10	$ 1,392.00
11739	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$	9.27	10	$ 92.70
11740	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$	11.83	10	$ 118.30
11741	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$	1.39	10	$ 13.90
11742	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$	2.09	10	$ 20.90

11743	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 139.20	9	$	1,252.80
11744	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 9.27	9	$	83.43
11745	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 11.83	9	$	106.47
11746	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 1.39	9	$	12.51
11747	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 2.09	9	$	18.81
11748	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 139.20	8	$	1,113.60
11749	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 9.27	8	$	74.16
11750	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 11.83	8	$	94.64
11751	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 1.39	8	$	11.12
11752	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 2.09	8	$	16.72
11753	Safety meeting - Lunch	SLICE*PIZZA	4/25/2025	5/1/2025	$ 238.94	6	$	1,433.64
11754	Lunch- Sheetal Shah	PANERA BREAD #601994 O	5/14/2025	5/19/2025	$ 12.17	5	$	60.85
11755	Screen protector	AMAZON MARK* ZE3CN6WK1	1/3/2025	1/16/2025	$ 8.37	13	$	108.81
11756	Credit Card Fraud	TRIP.COM	2/11/2025	3/12/2025	$ (63.31)	29	$	(1,835.99)
11757	Credit Card Fraud	TRIP.COM	2/11/2025	3/12/2025	$ 63.31	29	$	1,835.99
11758	Credit Card Fraud	AIRBNB * HM2Z33BWXP	2/11/2025	3/12/2025	$ 2,859.34	29	$	82,920.86
11759	Credit Card Fraud	AIRBNB * HM2Z33BWXP	2/11/2025	3/12/2025	$ (2,859.34)	29	$	(82,920.86)
11760	Credit Card Fraud	PAR*SMOOTHIE KING SK0696	2/11/2025	3/12/2025	$ 68.34	29	$	1,981.86
11761	Credit Card Fraud	PAR*SMOOTHIE KING SK0696	2/11/2025	3/12/2025	$ (68.34)	29	$	(1,981.86)
11762	Credit Card Fraud	ZING * GYROS XPRESS - ARL	2/11/2025	3/12/2025	$ (82.71)	29	$	(2,398.59)
11763	Credit Card Fraud	ZING * GYROS XPRESS - ARL	2/11/2025	3/12/2025	$ 82.71	29	$	2,398.59
11764	Credit Card Fraud	GREYHOUND	2/11/2025	3/12/2025	$ (260.95)	29	$	(7,567.55)
11765	Credit Card Fraud	GREYHOUND	2/11/2025	3/12/2025	$ 260.95	29	$	7,567.55
11766	CC Replacement	OVERNIGHT CARD DELIVERY	2/17/2025	3/6/2025	$ 20.00	17	$	340.00
11767	Bingen pre-job safety brief	TST*NOT JUST BAGELS	5/10/2025	5/19/2025	$ 36.77	9	$	330.93
11768	Storm 13932022	Dunkin Donuts	5/13/2025	6/25/2025	$ 65.36	43	$	2,810.48
11769	Toll to attend training - Walber	Penn Dot	12/31/2024	2/7/2025	$ 110.20	38	$	4,187.60
11770	Working lunch	SAL'S PIZZA	12/12/2024	1/16/2025	$ 74.87	35	$	2,620.45
11771	Meeting refreshments	DUNKIN #344415 Q35	12/20/2024	1/16/2025	$ 17.22	27	$	464.94
11772	December Drill Mileage		12/16/2024	1/16/2025	$ 33.50	31	$	1,038.50
11773	December Drill Mileage		12/17/2024	1/16/2025	$ 33.50	30	$	1,005.00
11774	Working lunch	SAL'S PIZZA	1/16/2025	1/31/2025	$ 96.99	15	$	1,454.85
11775	March Storm Drill Mileage		3/24/2025	3/25/2025	$ 35.00	1	$	35.00
11776	March Storm Drill Mileage		3/25/2025	3/25/2025	$ 35.00	0	$	-
11777	class lunch 3/4	SAL'S PIZZA	3/4/2025	4/13/2025	$ 51.89	40	$	2,075.60
11778	lunch 3/7	NORMA JS RESTAURANT	3/7/2025	4/13/2025	$ 82.76	37	$	3,062.12
11779	lunch 3/7	PARK MART OREFIELD	3/7/2025	4/13/2025	$ 15.91	37	$	588.67
11780	Class lunch 3/20	SAL'S PIZZA	3/20/2025	4/13/2025	$ 84.08	24	$	2,017.92
11781	lunch 3/13	SAL'S PIZZA	3/13/2025	4/13/2025	$ 127.26	31	$	3,945.06
11782	Working lunch	SAL'S PIZZA	4/7/2025	4/30/2025	$ 119.85	23	$	2,756.55
11783	Working lunch	EXXON UNI-MART #342	4/17/2025	4/30/2025	$ 5.83	13	$	75.79
11784	Working lunch	NORMA JS RESTAURANT	4/17/2025	4/30/2025	$ 100.16	13	$	1,302.08
11785	April Drill Mileage		4/28/2025	4/30/2025	$ 35.00	2	$	70.00
11786	April Drill Mileage		4/29/2025	4/30/2025	$ 35.00	1	$	35.00
11787	May Drill Mileage		5/28/2025	6/4/2025	$ 35.00	7	$	245.00
11788	May Drill Mileage		5/29/2025	6/4/2025	$ 35.00	6	$	210.00
11789	Working lunch 4/24	NORMA JS RESTAURANT	4/24/2025	5/28/2025	$ 78.85	34	$	2,680.90
11790	Working lunch 4/24	SUNOCO 0275966000	4/24/2025	5/28/2025	$ 8.04	34	$	273.36
11791	Working lunch	NORMA JS RESTAURANT	6/12/2025	6/30/2025	$ 60.54	18	$	1,089.72
11792	Working lunch	SAL'S PIZZA	6/10/2025	6/30/2025	$ 103.79	20	$	2,075.80
11793	Working lunch	SAL'S PIZZA	6/20/2025	6/30/2025	$ 102.89	10	$	1,028.90
11794	June Drill Mileage		6/25/2025	6/30/2025	$ 35.00	5	$	175.00
11795	June Drill Mileage		6/26/2025	6/30/2025	$ 35.00	4	$	140.00
11796	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/23/2025	4/21/2025	$ 158.12	29	$	4,585.48
11797	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/24/2025	4/21/2025	$ 247.63	28	$	6,933.64
11798	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/25/2025	4/21/2025	$ 314.85	27	$	8,500.95
11799	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/26/2025	4/21/2025	$ 314.85	26	$	8,186.10
11800	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/27/2025	4/21/2025	$ 187.96	25	$	4,699.00
11801	Cameron Krieger Expense (03/25)	Newark Airport Parking	3/28/2025	4/21/2025	$ 390.00	24	$	9,360.00
11802	Cameron Krieger Expense (03/25)	Crowne Plaza Market Center	3/23/2025	4/21/2025	$ 33.01	29	$	957.29
11803	Cameron Krieger Expense (03/25)	Crowne Plaza Market Center	3/27/2025	4/21/2025	$ 16.24	25	$	406.00
11804	Cameron Krieger Expense (03/25)	UBER	3/26/2025	4/21/2025	$ 87.30	26	$	2,269.80
11805	Cameron Krieger Expense (03/25)	UBER	3/28/2025	4/21/2025	$ 33.91	24	$	813.84
11806	Cameron Krieger Expense (03/25)	UBER	3/23/2025	4/21/2025	$ 44.77	29	$	1,298.33
11807	Cameron Krieger Expense (03/25)	UBER	3/26/2025	4/21/2025	$ 19.92	26	$	517.92
11808	Cameron Krieger Expense (04/25)		4/17/2025	5/5/2025	$ 46.28	18	$	833.11
11809	Cameron Krieger Expense (04/25)		4/17/2025	5/5/2025	$ 75.52	18	$	1,359.29
11810	Cameron Krieger Expense (04/25)		4/23/2025	5/5/2025	$ 30.45	12	$	365.40
11811	Cameron Krieger Expense (04/25)		4/23/2025	5/5/2025	$ 71.05	12	$	852.60
11812	Cameron Krieger Expense (04/25)		4/24/2025	5/5/2025	$ 27.00	11	$	296.99
11813	Cameron Krieger Expense (04/25)		4/24/2025	5/5/2025	$ 66.10	11	$	727.11
11814	Cameron Krieger Expense (05/25)		5/7/2025	6/20/2025	$ 135.10	44	$	5,944.40
11815	Cameron Krieger Expense (05/25)		5/19/2025	6/20/2025	$ 135.10	32	$	4,323.20
11816	Cameron Krieger Expense (05/25)	Smashburger	6/9/2025	6/20/2025	$ 38.20	11	$	420.20
11817	Cameron Krieger Expense (05/25)		5/8/2025	6/20/2025	$ 71.40	43	$	3,070.20
11818	Cameron Krieger Expense (05/25)		5/8/2025	6/20/2025	$ 71.40	43	$	3,070.20
11819	Lunch	ALTA PIZZERIA AND PASTA H	5/16/2025	5/23/2025	$ 25.35	7	$	177.45
11820	Safety Lunch	TST*EL TIKAL - NEW BUSIN	6/6/2025	6/17/2025	$ 141.97	11	$	1,561.67
11821	Storm 6-1-25 Lykens Lodge 10 Rms	THE LODGE AT LYKENS VALLE	6/1/2025	6/19/2025	$ 1,220.50	18	$	21,969.00
11822	Storm 6-1-25 Red Lion 35 Rms	RED LION HOTEL HARRISB	6/1/2025	6/18/2025	$ 4,234.65	17	$	71,989.05
11823	Storm 6-1-25 Holiday Inn RM 401	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11824	Storm 6-1-25 Holiday Inn RM 404	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11825	Storm 6-1-25 Holiday Inn RM 406	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11826	Storm 6-1-25 Holiday Inn RM 426	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11827	Storm 5-31-25 Red Lion 150 Rms	RED LION HOTEL HARRISB	5/31/2025	6/18/2025	$ 18,148.50	18	$	326,673.00
11828	Storm 5-31-25 MainStay RM 208	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11829	Storm 5-31-25 MainStay RM 209	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11830	Storm 5-31-25 MainStay RM 219	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11831	Storm 5-31-25 MainStay RM 221	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11832	Storm 5-31-25 MainStay RM 220	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11833	Storm 5-31-25 MainStay RM 305	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11834	Storm 5-31-25 MainStay RM 307	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11835	Storm 5-31-25 MainStay RM 315	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11836	Storm 5-31-25 MainStay RM 320	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11837	Storm 5-31-25 MainStay RM 401	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11838	Storm 5-31-25 MainStay RM 405	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11839	Storm 5-31-25 MainStay RM 409	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11840	Storm 5-31-25 MainStay RM 410	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11841	Storm 5-31-25 MainStay RM 417	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11842	Storm 5-31-25 MainStay RM 419	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11843	Storm 5-31-25 MainStay RM 421	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11844	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$	2,862.00
11845	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$	143.10
11846	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$	171.72
11847	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$	2,862.00
11848	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$	143.10
11849	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$	171.72
11850	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$	2,862.00
11851	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$	143.10

11852	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11853	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	159.00	18	$ 2,862.00
11854	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11855	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11856	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	159.00	18	$ 2,862.00
11857	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11858	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11859	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	159.00	18	$ 2,862.00
11860	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11861	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11862	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	159.00	18	$ 2,862.00
11863	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11864	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11865	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	159.00	18	$ 2,862.00
11866	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11867	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11868	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	159.00	18	$ 2,862.00
11869	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11870	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11871	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11872	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11873	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11874	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11875	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11876	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11877	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11878	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11879	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11880	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11881	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11882	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11883	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11884	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11885	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11886	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11887	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11888	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11889	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11890	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11891	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11892	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11893	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11894	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11895	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11896	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11897	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11898	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11899	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11900	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11901	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11902	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11903	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11904	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11905	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11906	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11907	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11908	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11909	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11910	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11911	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11912	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11913	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11914	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11915	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11916	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11917	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11918	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11919	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11920	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11921	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11922	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11923	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11924	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11925	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11926	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11927	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11928	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11929	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11930	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11931	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11932	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11933	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11934	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11935	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11936	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11937	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11938	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11939	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11940	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11941	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11942	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11943	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11944	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11945	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11946	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11947	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11948	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11949	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11950	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11951	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11952	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11953	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11954	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11955	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11956	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11957	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72
11958	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$	159.00	17	$ 2,703.00
11959	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	7.95	18	$ 143.10
11960	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$	9.54	18	$ 171.72

11961	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11962	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11963	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11964	January 2025	Hilton Hotels	3/23/2025	2/25/2025	$ 239.00	(26)	$ (6,214.00)
11965	January 2025	Hilton Hotels	3/23/2025	2/25/2025	$ 41.59	(26)	$ (1,081.34)
11966	January 2025		1/28/2025	2/25/2025	$ 20.30	28	$ 568.40
11967	March 2025	AGENT FEE 8900902441121	3/6/2025	4/2/2025	$ 3.00	27	$ 81.00
11968	March 2025	United Airlines	3/6/2025	4/2/2025	$ 585.64	27	$ 15,812.28
11969	March 2025	LEHIGH NORTHAMPTON AIRPOR	3/26/2025	4/2/2025	$ 64.00	7	$ 448.00
11970	March 2025	GATE HOLD F1 KIOSK ORD	3/26/2025	4/2/2025	$ 24.66	7	$ 172.62
11971	March 2025	BILLY GOAT ORD	3/23/2025	4/2/2025	$ 22.48	10	$ 224.80
11972	March 2025	EXCHEQUER PUB	3/23/2025	4/2/2025	$ 33.78	10	$ 337.80
11973	March 2025	Hilton Hotels	3/24/2025	4/2/2025	$ 239.00	9	$ 2,151.00
11974	March 2025	Hilton Hotels	3/24/2025	4/2/2025	$ 41.59	9	$ 374.31
11975	March 2025	Hilton Hotels	3/25/2025	4/2/2025	$ 239.00	8	$ 1,912.00
11976	March 2025	Hilton Hotels	3/25/2025	4/2/2025	$ 41.59	8	$ 332.72
11977	March 2025	Uber	3/23/2025	4/2/2025	$ 47.84	10	$ 478.40
11978	March 2025	Uber	3/26/2025	4/2/2025	$ 67.18	7	$ 470.26
11979	March 2025		3/23/2025	4/2/2025	$ 7.70	10	$ 77.00
11980	March 2025		3/26/2025	4/2/2025	$ 7.70	7	$ 53.90
11981	March 2025		3/5/2025	4/2/2025	$ 6.30	28	$ 176.40
11982	March 2025		3/10/2025	4/2/2025	$ 16.10	23	$ 370.30
11983	March 2025		3/18/2025	4/2/2025	$ 20.30	15	$ 304.50
11984	March 2025		4/2/2025	4/2/2025	$ 6.30	0	$ -
11985	May 2025	SHADY MAPLE FARM MA	5/8/2025	5/29/2025	$ 47.18	21	$ 990.78
11986	May 2025	RUBY THAI AND PAN PACIFIC	5/20/2025	5/29/2025	$ 28.72	9	$ 258.48
11987	June 2025	CHIPOTLE 3940	6/4/2025	6/25/2025	$ 37.20	21	$ 781.20
11988	June 2025	TST*UNION & FINCH RESTAU	6/5/2025	6/25/2025	$ 138.39	20	$ 2,767.70
11989	June 2025	TST*UNION & FINCH RESTAU	6/5/2025	6/25/2025	$ 138.39	20	$ 2,767.70
11990	June 2025	CKE*MELS DELI AND CAFE M	6/10/2025	6/25/2025	$ 40.45	15	$ 606.75
11991	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11992	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11993	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11994	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11995	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11996	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11997	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11998	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11999	EZ Pass	PTC EZ PASS AUTO RE.	1/30/2025	2/6/2025	$ 225.00	7	$ 1,575.00
12000	Amazon Cell Phone Supplies	AMAZON MKTPL*ZC4RC67V1	2/3/2025	2/10/2025	$ 42.38	7	$ 296.66
12001	Amazon Cell Phone Supplies	AMAZON MKTPL*ZC4RC67V1	2/3/2025	2/10/2025	$ 42.38	7	$ 296.66
12002	Amazon Cell Phone Supplies	AMAZON MKTPL*Z72SL4D92	1/31/2025	2/10/2025	$ 234.96	10	$ 2,349.60
12003	Amazon Cell Phone Supplies	AMAZON MKTPL*Z72SL4D92	1/31/2025	2/10/2025	$ 234.96	10	$ 2,349.60
12004	Cell Phone Supplies	AMAZON MKTPL*507Z132E3	2/12/2025	2/18/2025	$ 69.00	6	$ 414.02
12005	Cell Phone Supplies	AMAZON MKTPL*507Z132E3	2/12/2025	2/18/2025	$ 69.00	6	$ 414.02
12006	Cell Phone Supplies	AMAZON MKTPL*507Z132E3	2/12/2025	2/18/2025	$ 69.00	6	$ 414.02
12007	Cell Phone Supplies	CELLULAR ACCESSORIES FOR	2/7/2025	2/18/2025	$ 70.82	11	$ 779.02
12008	Cell Phone Supplies	CELLULAR ACCESSORIES FOR	2/7/2025	2/18/2025	$ 69.01	11	$ 759.11
12009	Amazon	AMAZON MKTPL*YH1CZ7VP3	2/16/2025	3/10/2025	$ 50.21	22	$ 1,104.62
12010	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12011	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12012	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12013	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12014	Toll EZ Pass NJ	NJ EZPASS	3/6/2025	3/10/2025	$ 8.00	4	$ 32.00
12015	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	3/15/2025	4/2/2025	$ 225.00	18	$ 4,050.00
12016	Tolls	Pennsylvania Turnpike	1/3/2025	2/10/2025	$ 260.40	38	$ 9,895.20
12017	travel expense for orientation		6/11/2025	6/25/2025	$ 97.30	14	$ 1,362.20
12018	travel expense for orientation	pa turnpike	6/11/2025	6/25/2025	$ 25.76	14	$ 360.64
12019	May 2025 Storm Incidentals	Walmart	4/30/2025	5/9/2025	$ 122.22	9	$ 1,099.98
12020	Kuruts JAN 25 Mileage		1/8/2025	2/7/2025	$ 109.90	30	$ 3,297.00
12021	Kuruts JAN 25 Mileage	PA Turnpike	1/8/2025	2/7/2025	$ 6.60	30	$ 198.00
12022	Kuruts JAN 25 Mileage	PA Turnpike	1/16/2025	2/7/2025	$ 6.60	22	$ 145.20
12023	Kuruts JAN 25 Mileage		1/16/2025	2/7/2025	$ 109.90	22	$ 2,417.80
12024	Kuruts JAN 25 Mileage	PA Turnpike	1/29/2025	2/7/2025	$ 6.60	9	$ 59.40
12025	Kuruts JAN 25 Mileage	PA Turnpike	1/22/2025	2/7/2025	$ 6.60	16	$ 105.60
12026	Kuruts JAN 25 Mileage		1/22/2025	2/7/2025	$ 129.50	16	$ 2,072.00
12027	Kuruts JAN 25 Mileage		1/29/2025	2/7/2025	$ 148.40	9	$ 1,335.60
12028	Kuruts FWB 25 Mileage		2/5/2025	3/4/2025	$ 126.00	27	$ 3,402.00
12029	Kuruts FWB 25 Mileage	PA Turnpike	2/5/2025	3/4/2025	$ 4.70	27	$ 126.90
12030	Kuruts FWB 25 Mileage		2/25/2025	3/4/2025	$ 42.70	7	$ 298.90
12031	Kuruts FWB 25 Mileage		2/26/2025	3/4/2025	$ 139.30	6	$ 835.80
12032	Kuruts FWB 25 Mileage	PA Turnpike	2/26/2025	3/4/2025	$ 4.70	6	$ 28.20
12033	Kuruts MAR 25 Mileage		3/11/2025	4/3/2025	$ 20.30	23	$ 466.90
12034	Kuruts MAR 25 Mileage		3/12/2025	4/3/2025	$ 111.30	22	$ 2,448.60
12035	Kuruts MAR 25 Mileage		3/20/2025	4/3/2025	$ 29.40	14	$ 411.60
12036	Kuruts MAR 25 Mileage		3/26/2025	4/3/2025	$ 25.20	8	$ 201.60
12037	wk of Feb 24 miles		2/27/2025	2/28/2025	$ 44.10	1	$ 44.10
12038	wk of Feb 24 miles		2/28/2025	2/28/2025	$ 51.10	0	$ -
12039	3/6/2025 Storm		3/6/2025	3/11/2025	$ 53.20	5	$ 266.00
12040	Work Management Staff Meeting		4/22/2025	4/25/2025	$ 116.20	3	$ 348.60
12041	storm training		4/29/2025	5/2/2025	$ 44.10	3	$ 132.30
12042	Storm Duty		4/30/2025	5/2/2025	$ 53.20	2	$ 106.40
12043	May storm drill		5/29/2025	5/30/2025	$ 44.10	1	$ 44.10
12044	June 19th Storm Duty		6/20/2025	6/23/2025	$ 53.20	3	$ 159.60
12045	Mileage		12/18/2024	1/15/2025	$ 62.98	28	$ 1,763.44
12046	Mileage		1/7/2025	1/15/2025	$ 65.80	8	$ 526.40
12047	Mileage		1/8/2025	1/15/2025	$ 66.50	7	$ 465.50
12048	Mileage		1/28/2025	2/24/2025	$ 130.90	27	$ 3,534.30
12049	Mileage		2/16/2025	2/24/2025	$ 131.60	8	$ 1,052.80
12050	Mileage		3/16/2025	4/7/2025	$ 130.90	22	$ 2,879.80
12051	Mileage		3/27/2025	4/23/2025	$ 123.20	27	$ 3,326.40
12052	Mileage		4/16/2025	4/23/2025	$ 123.20	7	$ 862.40
12053	Toll by Plate JTJ7069	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 10.40	6	$ 62.40
12054	Toll by Plate ZXV5835	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 280.70	6	$ 1,684.20
12055	Toll by Plate ZHL3147	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 32.60	6	$ 195.60
12056	Toll by Plate ZTV2258	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 38.50	6	$ 231.00
12057	Toll by Plate ZTV2258	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 3.80	6	$ 22.80
12058	DriveEZMD	DRIVEEZMD MPC	1/5/2025	1/10/2025	$ 95.19	5	$ 475.95
12059	Toll by Plate	PTC EZPASS CSC WEB IVR	1/8/2025	1/13/2025	$ 34.10	5	$ 170.50
12060	NC Quick Pass	NC QUICK PASS	1/8/2025	1/13/2025	$ 9.69	5	$ 48.45
12061	NC Quick Pass	NC QUICK PASS	1/8/2025	1/13/2025	$ 13.15	5	$ 65.75
12062	NC Quick Pass	NC QUICK PASS	1/8/2025	1/14/2025	$ 18.31	6	$ 109.86
12063	Toll by Plate	PTC EZPASS CSC WEB IVR	1/8/2025	1/13/2025	$ 5.70	5	$ 28.50
12064	PA Turnpike	PTC EZPASS CSC WEB IVR	1/15/2025	1/21/2025	$ 54.80	6	$ 328.80
12065	Toll by Plate	PTC EZ PASS CSC	1/31/2025	2/6/2025	$ 47.06	6	$ 282.36
12066	Toll by Plate	PTC EZ PASS CSC	2/11/2025	2/17/2025	$ 26.00	6	$ 156.00
12067	Toll by Plate	PTC EZPASS CSC WEB IVR	2/20/2025	2/24/2025	$ 140.95	4	$ 563.80
12068	Toll by Plate	PTC EZPASS CSC WEB IVR	2/20/2025	2/24/2025	$ 8.00	4	$ 32.00
12069	Toll by Plate	PTC EZPASS CSC WEB IVR	2/20/2025	2/24/2025	$ 7.00	4	$ 28.00

12070	Toll by Plate	PTC EZPASS CSC WEB IVR	2/26/2025	3/3/2025	$	36.90	5	$ 184.50
12071	Toll by Plate	PTC EZPASS CSC WEB IVR	2/26/2025	3/3/2025	$	26.64	5	$ 133.20
12072	Steno Staff Meeting	BAKERY DELITE INC	3/4/2025	3/10/2025	$	46.35	6	$ 278.10
12073	Toll by Plate	PTC EZPASS CSC WEB IVR	3/21/2025	3/27/2025	$	23.37	6	$ 140.22
12074	Toll by Plate	PTC EZPASS CSC WEB IVR	3/24/2025	3/28/2025	$	12.92	4	$ 51.68
12075	Toll by Plate ZHL3147	PTC EZPASS CSC WEB IVR	3/24/2025	3/28/2025	$	39.65	4	$ 158.60
12076	Toll by Plate Collections	HARRIS & HARRIS	4/17/2025	4/21/2025	$	274.56	4	$ 1,098.24
12077	Mount Airy Casino	MT AIRY HOTEL	4/23/2025	5/1/2025	$	4,500.00	8	$ 36,000.00
12078	Bakery Delite	BAKERY DELITE INC	4/30/2025	5/5/2025	$	7.93	5	$ 39.65
12079	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12080	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12081	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12082	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12083	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12084	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12085	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12086	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12087	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12088	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12089	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12090	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12091	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12092	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12093	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12094	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12095	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12096	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12097	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12098	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12099	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12100	PA EZ Pass Toll by Plate	PTC EZPASS CSC WEB IVR	5/2/2025	5/8/2025	$	22.00	6	$ 132.00
12101	Toll by Plate	PTC EZPASS CSC WEB IVR	5/2/2025	5/8/2025	$	4.28	6	$ 25.68
12102	Toll by Plate	PTC EZPASS CSC WEB IVR	5/2/2025	5/8/2025	$	3.65	6	$ 21.90
12103	Frankies Sub Shop	SQ *FRANKIE'S SUB SHOP	5/14/2025	5/19/2025	$	55.12	5	$ 275.60
12104	Marcos - Hogans Alley Training	MARCOS PIZZA - 2008	5/14/2025	5/19/2025	$	95.88	5	$ 479.40
12105	Big Foot Subs	BIG FOOT SUBS	5/21/2025	5/27/2025	$	75.45	6	$ 452.70
12106	Big Foot Subs	BIG FOOT SUBS	5/21/2025	5/27/2025	$	88.39	6	$ 530.34
12107	6.3.25 Report	MR STICKYS	5/21/2025	6/4/2025	$	43.00	14	$ 602.00
12108	Tolls Transmission Support	PTC EZ PASS AUTO RE.	1/10/2025	1/31/2025	$	35.00	21	$ 735.00
12109	Tolls Transmission Support	PTC EZ PASS AUTO RE.	2/13/2025	3/4/2025	$	35.00	19	$ 665.00
12110	Tolls Transmission Support	PTC EZ PASS AUTO RE.	3/20/2025	4/7/2025	$	35.00	18	$ 630.00
12111	Supply Chain Summit Expense Lane	LOVE'S #0370 INSIDE	4/17/2025	4/28/2025	$	18.25	11	$ 200.75
12112	Supply Chain Summit Expense Lane	BRG HOLDINGS LLC	4/16/2025	4/28/2025	$	24.00	12	$ 288.00
12113	Supply Chain Summit Expense Lane	FBM STEWART PARKING GARAG	4/15/2025	4/28/2025	$	15.00	13	$ 195.00
12114	Supply Chain Summit Expense Lane	BRG HOLDINGS LLC	4/15/2025	4/28/2025	$	24.00	13	$ 312.00
12115	Supply Chain Summit Expense Lane	Enterprise	4/18/2025	4/28/2025	$	520.45	10	$ 5,204.50
12116	Supply Chain Summit Expense Lane	Embassy Suites	4/14/2025	4/28/2025	$	139.20	14	$ 1,948.80
12117	Supply Chain Summit Expense Lane	Embassy Suites	4/14/2025	4/28/2025	$	24.58	14	$ 344.12
12118	Supply Chain Summit Expense Lane	Embassy Suites	4/15/2025	4/28/2025	$	139.20	13	$ 1,809.60
12119	Supply Chain Summit Expense Lane	Embassy Suites	4/15/2025	4/28/2025	$	24.58	13	$ 319.54
12120	Supply Chain Summit Expense Lane	Embassy Suites	4/16/2025	4/28/2025	$	139.20	12	$ 1,670.40
12121	Supply Chain Summit Expense Lane	Embassy Suites	4/16/2025	4/28/2025	$	24.58	12	$ 294.96
12122	April Toll Replenishment	PTC EZ PASS AUTO RE.	4/10/2025	4/28/2025	$	35.00	18	$ 630.00
12123	Tolls Transmission Support	PTC EZ PASS AUTO RE.	5/16/2025	6/2/2025	$	35.00	17	$ 595.00
12124	Tolls Transmission Support	PTC EZ PASS AUTO RE.	6/5/2025	6/9/2025	$	35.00	4	$ 140.00
12125	storm food	MISSION BBQ ALLENTOWN-ECO	2/17/2025	3/18/2025	$	355.37	29	$ 10,305.73
12126	Travel to Walbert		5/14/2025	6/5/2025	$	63.70	22	$ 1,401.40
12127	Storm Meal	CHIPOTLE 1546	1/1/2025	1/9/2025	$	19.77	8	$ 158.16
12128	Safety meeting	REDNERS MKTS #42	1/21/2025	2/3/2025	$	7.38	13	$ 95.94
12129	Safety meeting	10 WEST PIZZERIA	1/21/2025	2/3/2025	$	100.25	13	$ 1,303.25
12130	Safety Meeting	SHADY MAPLE FARM MA	1/31/2025	2/24/2025	$	30.99	24	$ 743.76
12131	Storm Meal	CASTANEDAS MEXICAN RES	1/29/2025	2/24/2025	$	21.93	26	$ 570.18
12132	Storm Meal	JERRYS PIZZA PIE	2/17/2025	2/24/2025	$	19.22	7	$ 134.54
12133	Storm Meal	CASTANEDAS MEXICAN RES	2/17/2025	2/24/2025	$	38.12	7	$ 266.84
12134	Tailboard Safety Talk	SHADY MAPLE FARM MA	2/27/2025	3/13/2025	$	21.98	14	$ 307.72
12135	Safety Meeting	TST* TWO COUSINS PIZZA -	3/10/2025	3/28/2025	$	216.04	18	$ 3,888.72
12136	Storm Meal	SHEETZ 0655 00006551	3/16/2025	4/2/2025	$	7.92	17	$ 134.64
12137	Storm Meal	CJ EPHRATA PIZZA LLC	3/16/2025	4/2/2025	$	15.97	17	$ 271.49
12138	Safety Meeting	NEW YORK BAGELRY	3/19/2025	3/28/2025	$	54.83	9	$ 493.47
12139	Safety Meeting	SHADY MAPLE FARM MA	4/11/2025	5/9/2025	$	29.98	28	$ 839.44
12140	Safety Meeting	NEW YORK BAGELRY	4/28/2025	5/9/2025	$	49.84	11	$ 548.24
12141	Storm Meal	TST* ALEBRIJE RESTAURANT	5/4/2025	5/17/2025	$	24.79	13	$ 322.27
12142	Safety Meeting	NEW YORK BAGELRY	5/5/2025	5/17/2025	$	51.84	12	$ 622.08
12143	Storm Meal	MOES #6055	5/6/2025	5/17/2025	$	12.70	11	$ 139.70
12144	Safety Meeting	SHADY MAPLE FARM MA	5/16/2025	5/25/2025	$	24.48	9	$ 220.32
12145	Safety Meeting	NEW YORK BAGELRY	5/21/2025	5/28/2025	$	51.84	7	$ 362.88
12146	Safety Meeting	SHADY MAPLE FARM MA	5/29/2025	6/3/2025	$	32.31	5	$ 161.55
12147	Storm Meal	CHIPOTLE 2226	5/31/2025	6/17/2025	$	14.31	17	$ 243.27
12148	Storm Meal	SQ *PEACE OF MIND CAFE	6/1/2025	6/17/2025	$	18.89	16	$ 302.24
12149	Storm Meal	SHEETZ 0580	5/31/2025	6/19/2025	$	12.27	19	$ 233.13
12150	Safety Meeting	10 WEST PIZZERIA	6/18/2025	6/26/2025	$	69.80	8	$ 558.40
12151	Safety Meeting	SPEEDWAY 45798	6/18/2025	6/26/2025	$	7.68	8	$ 61.44
12152	Storm Meal	OLO*135 HONEYGROW WYO	6/20/2025	6/26/2025	$	21.36	6	$ 128.16
12153	Feb PUC storm expense	TOP OF THE 80'S	2/16/2025	3/20/2025	$	36.16	32	$ 1,157.12
12154	Feb PUC storm expense	HTL*HAMPTONINNBYHI	2/16/2025	3/20/2025	$	261.56	32	$ 8,369.92
12155	Feb PUC storm expense	HTL*HAMPTONINNBYHI	2/17/2025	3/20/2025	$	261.56	31	$ 8,108.36
12156	personal mileage		12/17/2024	3/27/2025	$	24.12	100	$ 2,412.00
12157	personal mileage		12/18/2024	3/27/2025	$	40.87	99	$ 4,046.13
12158	personal mileage		12/19/2024	3/27/2025	$	60.97	98	$ 5,975.06
12159	personal mileage		12/27/2024	3/27/2025	$	60.97	90	$ 5,487.30
12160	personal mileage		1/14/2025	3/27/2025	$	13.30	72	$ 957.60
12161	personal mileage		1/29/2025	3/27/2025	$	13.30	57	$ 758.10
12162	personal mileage		1/30/2025	3/27/2025	$	50.40	56	$ 2,822.40
12163	personal mileage		2/4/2025	3/27/2025	$	13.30	51	$ 678.30
12164	personal mileage		2/20/2025	3/27/2025	$	13.30	35	$ 465.50
12165	personal mileage		2/16/2025	3/27/2025	$	42.70	39	$ 1,665.30
12166	personal mileage		3/6/2025	3/27/2025	$	113.40	21	$ 2,381.40
12167	personal mileage		3/11/2025	3/27/2025	$	63.70	16	$ 1,019.20
12168	personal mileage		3/26/2025	3/27/2025	$	42.70	1	$ 42.70
12169	personal mileage		4/1/2025	6/19/2025	$	51.80	79	$ 4,092.20
12170	personal mileage		4/3/2025	6/19/2025	$	13.30	77	$ 1,024.10
12171	personal mileage		4/18/2025	6/19/2025	$	28.00	62	$ 1,736.00
12172	personal mileage		4/22/2025	6/19/2025	$	13.30	58	$ 771.40
12173	personal mileage		4/23/2025	6/19/2025	$	128.10	57	$ 7,301.70
12174	personal mileage		5/1/2025	6/19/2025	$	13.30	49	$ 651.70
12175	personal mileage		5/8/2025	6/19/2025	$	28.00	42	$ 1,176.00
12176	personal mileage		5/15/2025	6/19/2025	$	13.30	35	$ 465.50
12177	personal mileage		6/4/2025	6/19/2025	$	162.40	15	$ 2,436.00
12178	personal mileage		4/15/2025	6/19/2025	$	42.70	65	$ 2,775.50

12179	personal mileage		6/6/2025	6/19/2025	$ 65.10	13	$ 846.30
12180	personal mileage		6/12/2025	6/19/2025	$ 93.10	7	$ 651.70
12181	personal mileage		6/18/2025	6/19/2025	$ 13.30	1	$ 13.30
12182	SEE Conference	S.E.E.	1/7/2025	2/3/2025	$ 850.00	27	$ 22,950.00
12183	2/17/2025 Storm Assessing		2/17/2025	3/3/2025	$ 95.90	14	$ 1,342.60
12184	2/17/2025 Storm Assessing	PJ Whelihans	2/17/2025	3/3/2025	$ 26.00	14	$ 364.00
12185	T&D Planning Meeting	Mary Ann Donut Kitchen	3/5/2025	4/24/2025	$ 48.00	50	$ 2,400.00
12186	SEE Flight	American Airlines	4/14/2025	4/30/2025	$ 520.97	16	$ 8,335.52
12187	T&D World Live Conference	American Airlines	4/29/2025	4/30/2025	$ 481.96	1	$ 481.96
12188	PJM TEAC and PC meeting		1/7/2025	6/9/2025	$ 64.40	153	$ 9,853.20
12189	PJM TEAC and PC meeting	PA EZpass	1/7/2025	6/9/2025	$ 7.44	153	$ 1,138.32
12190	PJM TEAC and PC meeting		3/4/2025	6/9/2025	$ 64.40	97	$ 6,246.80
12191	PJM TEAC and PC meeting	PA EZpass	3/4/2025	6/9/2025	$ 7.44	97	$ 721.68
12192	Nescopeck Open House		4/30/2025	6/9/2025	$ 63.70	40	$ 2,548.00
12193	DVPQP Meeting		4/3/2025	6/9/2025	$ 74.20	67	$ 4,971.40
12194	JML-exp-2.13.25		1/2/2025	2/16/2025	$ 7.70	45	$ 346.50
12195	JML-exp-2.13.25		1/8/2025	2/16/2025	$ 7.70	39	$ 300.30
12196	JML-exp-2.13.25		1/15/2025	2/16/2025	$ 7.70	32	$ 246.40
12197	JML-exp-2.13.25		1/22/2025	2/16/2025	$ 7.70	25	$ 192.50
12198	JML-exp-2.13.25		1/29/2025	2/16/2025	$ 7.70	18	$ 138.60
12199	JML-exp-2.13.25		2/5/2025	2/16/2025	$ 7.70	11	$ 84.70
12200	JML-exp-2.13.25		2/11/2025	2/16/2025	$ 7.70	5	$ 38.50
12201	5th Quarter PSU Networking Event	Hyatt Place State College	3/5/2025	3/17/2025	$ 169.00	12	$ 2,028.00
12202	5th Quarter PSU Networking Event	Hyatt Place State College	3/5/2025	3/17/2025	$ 17.27	12	$ 207.24
12203	HAR/LAN Storm Hardening 4.1.25		4/1/2025	5/11/2025	$ 90.30	40	$ 3,612.00
12204	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/8/2025	5/23/2025	$ 279.65	45	$ 12,584.25
12205	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/8/2025	5/23/2025	$ 35.15	45	$ 1,581.75
12206	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/9/2025	5/23/2025	$ 271.15	44	$ 11,930.60
12207	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/9/2025	5/23/2025	$ 34.08	44	$ 1,499.52
12208	EPRI DPIG Meeting	United	2/27/2025	5/23/2025	$ 138.48	85	$ 11,770.80
12209	EPRI DPIG Meeting	Frontier	2/13/2025	5/23/2025	$ 158.98	99	$ 15,739.02
12210	EPRI DPIG Meeting		4/4/2025	5/23/2025	$ 118.30	49	$ 5,796.70
12211	EPRI DPIG Meeting		4/15/2025	5/23/2025	$ 91.70	38	$ 3,484.60
12212	EPRI DPIG Meeting	Lyft	4/8/2025	5/23/2025	$ 15.76	45	$ 709.20
12213	EPRI DPIG Meeting	Lyft	4/10/2025	5/23/2025	$ 16.93	43	$ 727.99
12214	EPRI DPIG Meeting	United	2/26/2025	5/23/2025	$ 35.00	86	$ 3,010.00
12215	CYME 2025 Users Group Meeting	American Airlines	6/2/2025	6/26/2025	$ 482.01	24	$ 11,568.24
12216	CYME 2025 Users Group Meeting	American Airlines	5/21/2025	6/26/2025	$ 343.85	36	$ 12,378.60
12217	CYME 2025 Users Group Meeting	American Airlines	6/5/2025	6/26/2025	$ 94.58	21	$ 1,986.18
12218	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 259.66	24	$ 6,231.84
12219	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 9.09	24	$ 218.16
12220	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 13.44	24	$ 322.56
12221	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 26.81	24	$ 643.44
12222	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 259.66	23	$ 5,972.18
12223	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 9.09	23	$ 209.07
12224	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 13.44	23	$ 309.12
12225	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 26.81	23	$ 616.63
12226	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 259.66	22	$ 5,712.52
12227	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 9.09	22	$ 199.98
12228	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 13.44	22	$ 295.68
12229	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 26.81	22	$ 589.82
12230	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 259.66	21	$ 5,452.86
12231	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 9.09	21	$ 190.89
12232	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 13.44	21	$ 282.24
12233	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 26.81	21	$ 563.01
12234	CYME 2025 Users Group Meeting	CYME International	5/15/2025	6/26/2025	$ 1,925.00	42	$ 80,850.00
12235	CYME 2025 Users Group Meeting	Uber	6/2/2025	6/26/2025	$ 32.28	24	$ 774.72
12236	CYME 2025 Users Group Meeting	Uber	6/7/2025	6/26/2025	$ 31.31	19	$ 594.89
12237	CYME 2025 Users Group Meeting	DoorDash	6/5/2025	6/26/2025	$ 31.09	21	$ 652.89
12238	CYME 2025 Users Group Meeting	Keg Steak and Bar	6/3/2025	6/26/2025	$ 11.74	23	$ 270.02
12239	CYME 2025 Users Group Meeting	DoorDash	6/6/2025	6/26/2025	$ 30.26	20	$ 605.20
12240	HUNT-DALM Tie Walkdown		6/19/2025	6/26/2025	$ 106.40	7	$ 744.80
12241	February receipts	WEGMANS ALLENTOWN #79	2/17/2025	2/21/2025	$ 27.16	4	$ 108.64
12242	February receipts	WEGMANS ALLENTOWN #79	2/17/2025	2/21/2025	$ 29.42	4	$ 117.68
12243	EE&C Meeting	TST* TOBIAS S. FROGG	5/17/2025	5/29/2025	$ 87.71	12	$ 1,052.52
12244	Field visits		2/11/2025	2/24/2025	$ 77.00	13	$ 1,001.00
12245	Field visits		2/13/2025	2/24/2025	$ 60.20	11	$ 662.20
12246	Hurricane Assistance Recognition		2/21/2025	3/10/2025	$ 56.70	17	$ 963.90
12247	Ed Harakel Safety meeting		3/4/2025	3/10/2025	$ 96.60	6	$ 579.60
12248	Tree trimming video - Harrisburg		4/24/2025	5/2/2025	$ 116.90	8	$ 935.20
12249	Travel to Walbert		3/5/2025	3/18/2025	$ 38.50	13	$ 500.50
12250	Travel to Walbert		3/5/2025	3/18/2025	$ 38.50	13	$ 500.50
12251	Travel to Walbert	Pa Turnpike	3/5/2025	3/18/2025	$ 24.00	13	$ 312.00
12252	Safety / Tools	DD/BR #337322 Q35	1/2/2025	1/6/2025	$ 44.95	4	$ 179.80
12253	Safety Mtg / Breakfast	CAROUSEL DAIRY BAR & CAFE	1/10/2025	1/17/2025	$ 140.04	7	$ 980.28
12254	Safety Meeting	DD/BR #337322 Q35	1/27/2025	2/10/2025	$ 44.95	14	$ 629.30
12255	Safety Meeting	CAROUSEL DAIRY BAR & CAFE	1/28/2025	2/10/2025	$ 79.73	13	$ 1,036.49
12256	Safety Meeting	CAROUSEL DAIRY BAR & CAFE	1/21/2025	2/10/2025	$ 161.40	20	$ 3,228.00
12257	Team Mtg-Safety-Accessories/Trks	DD/BR #337322 Q35	2/12/2025	2/19/2025	$ 71.92	7	$ 503.44
12258	Team Mtg-Safety-Accessories/Trks	IHOP #5649	1/31/2025	2/19/2025	$ 86.20	19	$ 1,637.80
12259	Storm meals/snacks/Material	TWO GUYS FROM ITALY EXPRE	2/18/2025	2/28/2025	$ 89.99	10	$ 899.90
12260	Storm meals/snacks/Material	IHOP #5649	2/17/2025	2/28/2025	$ 30.29	11	$ 333.19
12261	Safety Summit / Tool repair-repl	TST* TRIO BAR AND GRILL	3/4/2025	3/14/2025	$ 88.13	10	$ 881.30
12262	Safety Summit / Tool repair-repl	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$ 143.19	11	$ 1,575.09
12263	Safety Summit / Tool repair-repl	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$ 143.19	11	$ 1,575.09
12264	Storm restoration	JOEYS PIZZA	3/17/2025	3/21/2025	$ 98.35	4	$ 393.40
12265	Storm meals/snacks	CAROUSEL DAIRY BAR & CAFE	3/17/2025	3/26/2025	$ 18.19	9	$ 163.71
12266	Storm meals/snacks	CAROUSEL DAIRY BAR & CAFE	3/21/2025	3/31/2025	$ 140.56	10	$ 1,405.60
12267	Bucket Truck Rescue	DD/BR #337322 Q35	4/1/2025	4/8/2025	$ 182.80	7	$ 1,279.60
12268	Safety/EHS/Storm	TWO GUYS FROM ITALY RESTA	4/30/2025	5/19/2025	$ 36.50	19	$ 693.50
12269	Safety/EHS/Storm	SQ *G&M?S AT THE WAREHOUS	4/17/2025	5/19/2025	$ 105.07	32	$ 3,362.24
12270	Safety/EHS/Storm	STAN'S CAFE	5/5/2025	5/19/2025	$ 63.38	14	$ 887.32
12271	Safety/EHS/Storm	CAROUSEL DAIRY BAR & CAFE	5/1/2025	5/19/2025	$ 145.06	18	$ 2,611.08
12272	Storm/Safety	CAROUSEL DAIRY BAR & CAFE	5/23/2025	6/10/2025	$ 121.43	18	$ 2,185.74
12273	Storm/Safety	TST* MEATHEADS	6/1/2025	6/10/2025	$ 130.09	9	$ 1,170.81
12274	Storm/Safety	CAROUSEL DAIRY BAR & CAFE	5/31/2025	6/10/2025	$ 20.39	10	$ 203.90
12275	Storm/Safety	IHOP #5649	6/1/2025	6/10/2025	$ 57.23	9	$ 515.07
12276	Safety Tailboard	DD/BR #337322 Q35	6/5/2025	6/10/2025	$ 58.74	5	$ 293.70
12277	PA Society Parking	METROPOLIS PARKING	12/7/2024	1/14/2025	$ 21.00	38	$ 798.00
12278	January expenses to date	NATL ASSN REG UTIL COMM	1/7/2025	2/13/2025	$ 695.00	37	$ 25,715.00
12279	January expenses to date	PA FARM SHOW COMPLEX&E	1/9/2025	2/13/2025	$ 15.00	35	$ 525.00
12280	January expenses to date	MC GRATHS PUB.	1/17/2025	2/13/2025	$ 123.88	27	$ 3,344.76
12281	January expenses to date	SAMMYS AUTHENTIC ITALIAN	2/4/2025	2/13/2025	$ 100.38	9	$ 903.42
12282	January expenses to date		1/10/2025	2/13/2025	$ 39.20	34	$ 1,332.80
12283	January expenses to date		1/23/2025	2/13/2025	$ 51.80	21	$ 1,087.80
12284	January expenses to date		1/30/2025	2/13/2025	$ 54.60	14	$ 764.40
12285	January expenses to date		2/7/2025	2/13/2025	$ 59.50	6	$ 357.00
12286	NARUC Winter Policy Summit	HONK PARKING	2/23/2025	3/7/2025	$ 109.20	12	$ 1,310.40
12287	NARUC Winter Policy Summit	TST*CHAIA TACOS - MOUNT	2/24/2025	3/7/2025	$ 25.23	11	$ 277.53

12288	NARUC Winter Policy Summit	Marriott Hotels	2/23/2025	3/7/2025	$	351.90	12	$ 4,222.80
12289	NARUC Winter Policy Summit	Marriott Hotels	2/23/2025	3/7/2025	$	56.13	12	$ 673.56
12290	NARUC Winter Policy Summit	Marriott Hotels	2/24/2025	3/7/2025	$	394.40	11	$ 4,338.40
12291	NARUC Winter Policy Summit	Marriott Hotels	2/24/2025	3/7/2025	$	62.91	11	$ 692.01
12292	NARUC Winter Policy Summit	Marriott Hotels	2/25/2025	3/7/2025	$	394.40	10	$ 3,944.00
12293	NARUC Winter Policy Summit	Marriott Hotels	2/25/2025	3/7/2025	$	62.91	10	$ 629.10
12294	NARUC Winter Policy Summit		2/23/2025	3/7/2025	$	109.20	12	$ 1,310.40
12295	NMSU Current Issues Registration	NMSU ECON & INTL BUS.	2/21/2025	3/17/2025	$	1,395.00	24	$ 33,480.00
12296	EPSA Competitive Power Summit	ELECTRIC POWER SUPPLY	2/20/2025	3/17/2025	$	295.00	25	$ 7,375.00
12297	Concur Travel Info	American Airlines	3/3/2025	3/24/2025	$	1,049.73	21	$ 22,044.33
12298	Concur Travel Info	United Airlines	3/3/2025	3/24/2025	$	618.37	21	$ 12,985.77
12299	March Expenses	MCDONALD'S F35425	3/25/2025	4/25/2025	$	11.69	31	$ 362.39
12300	March Expenses	H2C CHILI'S BAR T3 ORD	3/25/2025	4/25/2025	$	25.60	31	$ 793.60
12301	March Expenses	TGI FRIDAYS #60856	3/25/2025	4/25/2025	$	50.40	31	$ 1,562.40
12302	March Expenses	HARRISBURG INTERNATIONAL	3/26/2025	4/25/2025	$	37.00	30	$ 1,110.00
12303	March Expenses	AGENT FEE 8900903679570	3/31/2025	4/25/2025	$	5.00	25	$ 125.00
12304	March Expenses	The Victor Building	4/2/2025	4/25/2025	$	15.00	23	$ 345.00
12305	March Expenses	Scranton	4/11/2025	4/25/2025	$	4.00	14	$ 56.00
12306	March Expenses		4/2/2025	4/25/2025	$	107.10	23	$ 2,463.30
12307	March Expenses		4/10/2025	4/25/2025	$	43.40	15	$ 651.00
12308	March Expenses		4/11/2025	4/25/2025	$	138.60	14	$ 1,940.40
12309	March Expenses		3/18/2025	4/25/2025	$	43.40	38	$ 1,649.20
12310	March Expenses	Marriott Hotels	3/24/2025	4/25/2025	$	205.00	32	$ 6,560.00
12311	March Expenses	Marriott Hotels	3/24/2025	4/25/2025	$	36.88	32	$ 1,180.16
12312	Fraud and Refunds	NMSU ECON & INTL BUS.	4/1/2025	5/6/2025	$	(1,195.00)	35	$ (41,825.00)
12313	Fraud and Refunds	UBER *TRIP	3/28/2025	5/6/2025	$	(30.72)	39	$ (1,198.08)
12314	Fraud and Refunds	UBER *TRIP	3/28/2025	5/6/2025	$	30.72	39	$ 1,198.08
12315	Fraud and Refunds	UBER *TRIP	3/22/2025	5/6/2025	$	(21.98)	45	$ (989.10)
12316	Fraud and Refunds	UBER *TRIP	3/22/2025	5/6/2025	$	21.98	45	$ 989.10
12317	Fraud and Refunds	UBER *TRIP	3/23/2025	5/6/2025	$	(71.79)	44	$ (3,158.76)
12318	Fraud and Refunds	UBER *TRIP	3/23/2025	5/6/2025	$	71.79	44	$ 3,158.76
12319	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$	19.46	43	$ 836.78
12320	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$	73.92	43	$ 3,178.56
12321	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$	(19.46)	43	$ (836.78)
12322	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$	(73.92)	43	$ (3,178.56)
12323	Fraud and Refunds	UBER *TRIP	3/25/2025	5/6/2025	$	82.21	42	$ 3,452.82
12324	Fraud and Refunds	UBER *TRIP	3/25/2025	5/6/2025	$	(82.21)	42	$ (3,452.82)
12325	May General Expenses	American Airlines	5/22/2025	6/4/2025	$	436.37	13	$ 5,672.81
12326	May General Expenses	AGENT FEE 8900906374051	5/22/2025	6/4/2025	$	3.00	13	$ 39.00
12327	May General Expenses	AGENT FEE 8900906193818	5/19/2025	6/4/2025	$	3.00	16	$ 48.00
12328	May General Expenses	American Airlines	5/19/2025	6/4/2025	$	554.97	16	$ 8,879.52
12329	May General Expenses	2025 MACRUC ANNUAL EDU	5/7/2025	6/4/2025	$	795.00	28	$ 22,260.00
12330	May General Expenses	NATL ASSN REG UTIL COMM	5/7/2025	6/4/2025	$	950.00	28	$ 26,600.00
12331	May General Expenses		4/22/2025	6/4/2025	$	43.40	43	$ 1,866.20
12332	May General Expenses		4/23/2025	6/4/2025	$	43.40	42	$ 1,822.80
12333	May General Expenses		4/25/2025	6/4/2025	$	43.40	40	$ 1,736.00
12334	May General Expenses		5/12/2025	6/4/2025	$	84.00	23	$ 1,932.00
12335	May General Expenses		5/14/2025	6/4/2025	$	43.40	21	$ 911.40
12336	May General Expenses		5/22/2025	6/4/2025	$	43.40	13	$ 564.20
12337	May General Expenses		5/27/2025	6/4/2025	$	43.40	8	$ 347.20
12338	Nescopeck Harwood Open House		4/30/2025	6/4/2025	$	84.70	35	$ 2,964.50
12339	Lobbying Travel		5/2/2025	6/4/2025	$	138.60	33	$ 4,573.80
12340	Lobbying Travel		5/8/2025	6/4/2025	$	186.90	27	$ 5,046.30
12341	Florida MA 10073511-005	TEXAS ROADHOUSE #2604	10/10/2024	2/4/2025	$	328.42	117	$ 38,425.14
12342	Georgia Storm	CRACKER BARREL #340 JONES	10/4/2024	2/4/2025	$	232.75	123	$ 28,628.25
12343	Safety meeting	TONY'S MEAT MARKET	10/24/2024	2/4/2025	$	275.60	103	$ 28,386.80
12344	Safety meeting	ANTHONYS PIZZA	11/21/2024	2/4/2025	$	188.03	75	$ 14,102.25
12345	Safety Celebration	ANTHONYS PIZZA	11/14/2024	2/4/2025	$	167.36	82	$ 13,723.52
12346	Safety meeting	LA DOLCE CASA - DIMAGGIO	12/20/2024	2/4/2025	$	354.12	46	$ 16,289.52
12347	Safety Meeting	TONY'S MEAT MARKET	3/20/2025	5/29/2025	$	338.14	70	$ 23,669.80
12348	Safety Meeting	TONY'S MEAT MARKET	2/19/2025	5/29/2025	$	317.50	99	$ 31,432.50
12349	Safety Meeting	TONY'S MEAT MARKET	1/16/2025	5/29/2025	$	361.68	133	$ 48,103.44
12350	Retirement Lunch	SAMS CLUB #8191	1/30/2025	3/26/2025	$	185.10	55	$ 10,180.50
12351	Staff Meeting	DUTCH KITCHEN RESTAURANT	4/7/2025	5/29/2025	$	53.18	52	$ 2,765.36
12352	Safety Meeting	OUTBACK 3917	12/19/2024	2/24/2025	$	1,097.86	67	$ 73,556.62
12353	Safety Meeting	MANOR BUFFET	1/16/2025	2/18/2025	$	358.84	33	$ 11,841.72
12354	2.24.25 Report	Residence Inns	12/11/2024	3/27/2025	$	185.00	106	$ 19,610.00
12355	2.24.25 Report	Residence Inns	12/11/2024	3/27/2025	$	11.10	106	$ 1,176.60
12356	2.24.25 Report	Residence Inns	12/11/2024	3/27/2025	$	9.25	106	$ 980.50
12357	Dinner for Storm	TST*PIZZERIA 211	12/5/2024	3/27/2025	$	124.02	112	$ 13,890.24
12358	Hotel for Storm	Residence Inns	12/5/2024	3/27/2025	$	166.00	112	$ 18,592.00
12359	Dinner For storm	DD *DOORDASH TWOCOUSIN	1/30/2025	3/27/2025	$	312.53	56	$ 17,501.68
12360	Elijah Locke	CHILI'S MANHEIM PIKE	2/16/2025	5/29/2025	$	65.84	102	$ 6,715.68
12361	Elijah Locke	ALLENTOWN PARKING STRATA	2/27/2025	5/29/2025	$	12.00	91	$ 1,092.00
12362	Elijah Locke	ALLENTOWN PARKING STRATA	2/26/2025	5/29/2025	$	15.00	92	$ 1,380.00
12363	Elijah Locke	ALLENTOWN PARKING STRATA	2/25/2025	5/29/2025	$	20.00	93	$ 1,860.00
12364	Elijah Locke	ALLENTOWN PARKING STRATA	2/24/2025	5/29/2025	$	14.00	94	$ 1,316.00
12365	Elijah	CHINA III	3/5/2025	5/29/2025	$	25.17	85	$ 2,139.45
12366	Safety Meeting	MISSION BBQ LANCASTER-STO	3/6/2025	5/29/2025	$	249.75	84	$ 20,979.00
12367	Elijah	MAD CHEF CRAFT BREWING	2/17/2025	5/29/2025	$	76.61	101	$ 7,737.61
12368	Elijah	MISSION BBQ LANCASTER-STO	3/6/2025	5/29/2025	$	18.17	84	$ 1,526.28
12369	Elijah Locke	SAL'S PIZZA	3/20/2025	5/29/2025	$	9.32	70	$ 652.40
12370	Elijah Locke	MISSION BBQ LANCASTER-STO	4/10/2025	5/29/2025	$	297.16	49	$ 14,560.84
12371	Elijah	LYNDON CITY LINE DINER	4/15/2025	5/29/2025	$	65.32	44	$ 2,874.08
12372	Elijah Locke	CHIPOTLE 2102	4/16/2025	5/29/2025	$	22.79	43	$ 979.97
12373	Elijah Locke	Residence Inns	3/5/2025	5/29/2025	$	166.00	85	$ 14,110.00
12374	Elijah Locke	Residence Inns	3/5/2025	5/29/2025	$	9.96	85	$ 846.60
12375	Elijah Locke	Residence Inns	3/5/2025	5/29/2025	$	8.30	85	$ 705.50
12376	HUNT-DALM Tie Install Field Walk		4/17/2025	4/19/2025	$	102.20	2	$ 204.40
12377	January 2025	ARTSWALK	1/25/2025	2/4/2025	$	4.00	10	$ 40.00
12378	January 2025	ARTSWALK	1/25/2025	2/4/2025	$	4.00	10	$ 40.00
12379	January 2025		1/28/2025	2/4/2025	$	20.30	7	$ 142.10
12380	January 2025		1/29/2025	2/4/2025	$	64.40	6	$ 386.40
12381	EZ Pass	PTC EZ PASS CSC	2/13/2025	2/20/2025	$	3.30	7	$ 23.10
12382	Parking - Scranton	CDP SCRANTON - MOBILE PA	2/20/2025	2/25/2025	$	4.25	5	$ 21.25
12383	Turnpike Charges	PTC EZ PASS CSC	4/1/2025	4/10/2025	$	38.74	9	$ 348.66
12384	Lunch	SQ *G&M?S AT THE WAREHOUS	4/8/2025	4/22/2025	$	40.44	14	$ 566.16
12385	Ez Pass	PTC EZPASS CSC WEB IVR	5/2/2025	5/9/2025	$	38.00	7	$ 266.00
12386	May 2025	N.J. E-ZPass	3/31/2025	5/28/2025	$	56.92	58	$ 3,301.36
12387	May 2025	PTC EZ PASS CSC	5/2/2025	5/28/2025	$	3.30	26	$ 85.80
12388	May 2025	DRJTBC	5/15/2025	5/28/2025	$	60.64	13	$ 788.32
12389	Expenses 12/31		12/31/2024	1/2/2025	$	20.10	2	$ 40.20
12390	Expenses 1/3/25		1/3/2025	1/6/2025	$	13.30	3	$ 39.90
12391	Expenses 1/6-1/10		1/8/2025	1/10/2025	$	105.70	2	$ 211.40
12392	Expenses 1/13-1/17		1/13/2025	1/24/2025	$	44.80	11	$ 492.80
12393	Expenses 1/13-1/17		1/14/2025	1/24/2025	$	22.40	10	$ 224.00
12394	FAA Part 107 Remote Pilot Train	Teachable-Drone Launch Academy	1/16/2025	1/24/2025	$	210.94	8	$ 1,687.52
12395	Expenses 1/27-1/32		1/28/2025	2/5/2025	$	104.30	8	$ 834.40
12396	Expenses 1/27-1/32		1/30/2025	2/5/2025	$	18.20	6	$ 109.20

12397	Expenses 2/4-2/7		2/3/2025	2/7/2025	$ 16.10	4	$ 64.40
12398	Expenses 12/2-12/6		2/11/2025	2/20/2025	$ 104.30	9	$ 938.70
12399	Expenses 12/2-12/6		2/13/2025	2/20/2025	$ 42.70	7	$ 298.90
12400	Expenses 2/17-2/21		2/18/2025	2/25/2025	$ 170.10	7	$ 1,190.70
12401	Expenses 2/24-2/28		2/25/2025	2/28/2025	$ 104.30	3	$ 312.90
12402	Expenses 2/24-2/28		2/24/2025	2/28/2025	$ 5.60	4	$ 22.40
12403	Expenses 3/3-3/7		3/5/2025	3/7/2025	$ 105.70	2	$ 211.40
12404	Expenses 3/10-3/14		3/13/2025	3/18/2025	$ 45.50	5	$ 227.50
12405	Expenses 3/17-3/21		3/17/2025	3/21/2025	$ 104.30	4	$ 417.20
12406	Expenses 3/17-3/21		3/20/2025	3/21/2025	$ 21.00	1	$ 21.00
12407	Expenses 3/24-3/28		3/27/2025	4/8/2025	$ 107.80	12	$ 1,293.60
12408	Expenses 3/31-4/4		4/1/2025	4/8/2025	$ 42.70	7	$ 298.90
12409	Expenses 4/7-4/11		4/10/2025	4/11/2025	$ 21.00	1	$ 21.00
12410	Expenses 4/14-4/18		4/16/2025	4/22/2025	$ 105.70	6	$ 634.20
12411	Expenses 4/14-4/18		4/18/2025	4/22/2025	$ 21.00	4	$ 84.00
12412	Expenses 4/21-4/25		4/21/2025	5/2/2025	$ 21.00	11	$ 231.00
12413	Expenses 4/21-4/25		4/22/2025	5/2/2025	$ 4.20	10	$ 42.00
12414	Expenses 4/21-4/25		4/25/2025	5/2/2025	$ 25.20	7	$ 176.40
12415	Expenses 4/28-5/2		5/1/2025	5/16/2025	$ 104.30	15	$ 1,564.50
12416	Expenses 5/5-5/9		5/7/2025	5/16/2025	$ 106.40	9	$ 957.60
12417	Expenses 5/12-5/16		5/12/2025	5/16/2025	$ 13.30	4	$ 53.20
12418	Expenses 5/12-5/16		5/13/2025	5/16/2025	$ 25.20	3	$ 75.60
12419	Expenses 5/19-5/23		5/20/2025	5/29/2025	$ 9.80	9	$ 88.20
12420	Expenses 5/19-5/23		5/21/2025	5/29/2025	$ 42.70	8	$ 341.60
12421	Expenses 5/26-5/30		5/30/2025	6/2/2025	$ 6.76	3	$ 20.29
12422	Expenses 5/26-5/30		5/30/2025	6/2/2025	$ 105.94	3	$ 317.81
12423	Expenses 6/2-6/6		6/3/2025	6/9/2025	$ 126.70	6	$ 760.20
12424	Expenses 6/2-6/6		6/4/2025	6/9/2025	$ 25.20	5	$ 126.00
12425	Expenses 6/2-6/6		6/5/2025	6/9/2025	$ 109.20	4	$ 436.80
12426	Expenses 6/9-6/13		6/9/2025	6/13/2025	$ 25.20	4	$ 100.80
12427	Expenses 6/9-6/13		6/10/2025	6/13/2025	$ 78.40	3	$ 235.20
12428	Expenses 6/16-6/20		6/18/2025	6/27/2025	$ 25.20	9	$ 226.80
12429	Expenses 6/16-6/20		6/19/2025	6/27/2025	$ 106.40	8	$ 851.20
12430	Expenses 6/23-6/27		6/25/2025	6/27/2025	$ 8.40	2	$ 16.80
12431	Travel to SFC		3/11/2025	3/27/2025	$ 20.30	16	$ 324.80
12432	Travel to SUSSC		3/20/2025	3/27/2025	$ 130.20	7	$ 911.40
12433	Safety training meeting	DUNKIN #342918 Q35	12/17/2024	1/2/2025	$ 34.39	16	$ 550.24
12434	Holiday safety celebration	ALASKA PETES ROADHOUSE	12/17/2024	1/2/2025	$ 326.66	16	$ 5,226.56
12435	Safety Breakfast	CAROUSEL DAIRY BAR & CAFE	12/20/2024	1/2/2025	$ 35.00	13	$ 455.00
12436	Canadensis failed aerial cable	DUNKIN #342918 Q35	12/27/2024	1/2/2025	$ 22.25	6	$ 133.50
12437	Canadensis Failed aerial cable	TST*NICKS BIG BELLY DEL	12/28/2024	1/2/2025	$ 66.74	5	$ 333.70
12438	Safety meeting	TST*NICKS BIG BELLY DEL	1/17/2025	1/27/2025	$ 53.23	10	$ 532.30
12439	Lackawanna station service	DUNKIN #342918 Q35	1/29/2025	2/3/2025	$ 36.24	5	$ 181.20
12440	NE subs safety lunch	VINCENZOS PIZZA	2/26/2025	3/12/2025	$ 58.27	14	$ 815.78
12441	Pocono substation CCVT outage	TST*NICKS BIG BELLY DEL	3/27/2025	4/1/2025	$ 70.47	5	$ 352.35
12442	Safety training meeting	TST*NICKS BIG BELLY DEL	4/4/2025	4/15/2025	$ 41.31	11	$ 454.41
12443	Lakeville PM meeting	CAROUSEL DAIRY BAR & CAFE	4/24/2025	5/5/2025	$ 38.86	11	$ 427.46
12444	Safety meeting Honesdale crew	CAROUSEL DAIRY BAR & CAFE	5/14/2025	5/27/2025	$ 90.12	13	$ 1,171.56
12445	LTN vault 64	CDP SCRANTON - OFFICE MO	5/29/2025	6/4/2025	$ 260.00	6	$ 1,560.00
12446	EUFMC	WILLIAMSBURG LGD AUTOG	6/1/2025	1/24/2025	$ 209.00	(128)	$ (26,752.00)
12447	EUFMC	WILLIAMSBURG LGD AUTOG	6/1/2025	1/24/2025	$ 27.08	(128)	$ (3,466.24)
12448	EUFMC	WILLIAMSBURG LGD AUTOG	6/1/2025	1/24/2025	$ 2.00	(128)	$ (256.00)
12449	E-Z pass	PTC EZ PASS AUTO RE.	1/19/2025	2/25/2025	$ 35.00	37	$ 1,295.00
12450	E-Z pass	PTC EZ PASS AUTO RE.	3/15/2025	3/20/2025	$ 35.00	5	$ 175.00
12451	Diagnostic software laptop, BUX	RSA/RUGGED DEPOT/MOORING	4/30/2025	5/12/2025	$ 3,715.53	12	$ 44,586.36
12452	E-Z pass	PTC EZ PASS AUTO RE.	4/24/2025	5/12/2025	$ 35.00	18	$ 630.00
12453	EUFMC	Enterprise	6/4/2025	6/17/2025	$ 311.27	13	$ 4,046.51
12454	EUFMC	WILLIAMSBURG LGD AUTOG	6/4/2025	6/17/2025	$ 500.16	13	$ 6,502.08
12455	E-Z pass	PTC EZ PASS AUTO RE.	5/30/2025	6/6/2025	$ 35.00	7	$ 245.00
12456	Travel for Penn Dot and Meeting		6/16/2025	6/23/2025	$ 161.00	7	$ 1,127.00
12457	Employee Engagement Meeting		3/25/2025	4/15/2025	$ 101.50	21	$ 2,131.50
12458	Employee Engagement Meeting	PA Turnpike	3/25/2025	4/15/2025	$ 9.58	21	$ 201.18
12459	Frackville magistrate		1/2/2025	1/8/2025	$ 27.30	6	$ 163.80
12460	Stake body delivery Dec 2024	PTC EZPASS CSC WEB IVR	12/30/2024	1/5/2025	$ 9.40	6	$ 56.40
12461	Trailer light issue	PA COURTS FINES AND COSTS	1/2/2025	1/6/2025	$ 457.95	4	$ 1,831.80
12462	Team meeting Feb 2025	DUNKIN #351908 Q35	2/7/2025	2/20/2025	$ 131.13	13	$ 1,704.69
12463	March 1 mandatory OT	JERSEY MIKES ONLINE UC	3/1/2025	3/24/2025	$ 135.05	23	$ 3,106.15
12464	Safety meeting 3rd shift	JERSEY MIKES ONLINE UC	3/5/2025	3/10/2025	$ 91.54	5	$ 457.70
12465	Team meeting 3rd shift	GEORGIO'S SUBS + PIZZA S	3/6/2025	3/10/2025	$ 115.00	4	$ 460.00
12466	April leadership meeting		4/2/2025	4/4/2025	$ 60.20	2	$ 120.40
12467	SFC management dinner meeting	TST*STEAK & BOURBON DOWN	4/14/2025	4/22/2025	$ 488.10	8	$ 3,904.80
12468	Room rate for SC Summit	Embassy Suites	4/14/2025	4/24/2025	$ 139.20	10	$ 1,392.00
12469	Room rate for SC Summit	Embassy Suites	4/14/2025	4/24/2025	$ 24.58	10	$ 245.80
12470	Room rate for SC Summit	Embassy Suites	4/15/2025	4/24/2025	$ 139.20	9	$ 1,252.80
12471	Room rate for SC Summit	Embassy Suites	4/15/2025	4/24/2025	$ 24.58	9	$ 221.22
12472	Room rate for SC Summit	Embassy Suites	4/16/2025	4/24/2025	$ 139.20	8	$ 1,113.60
12473	Room rate for SC Summit	Embassy Suites	4/16/2025	4/24/2025	$ 24.58	8	$ 196.64
12474	Mar 28 Mail Run	PTC EZPASS CSC WEB IVR	5/2/2025	5/14/2025	$ 29.20	12	$ 350.40
12475	EU Leadership Meeting	PTC EZPASS CSC WEB IVR	5/7/2025	5/12/2025	$ 24.00	5	$ 120.00
12476	May 2025 team update	DUNKIN #351908 Q35	5/13/2025	5/19/2025	$ 108.03	6	$ 648.18
12477	END OF YEAR SAFETY MEETING	LONGHORN STEAK 0125234	12/19/2024	2/11/2025	$ 393.00	54	$ 21,222.00
12478	Parking City center	ARTSWALK	3/27/2025	4/11/2025	$ 11.00	15	$ 165.00
12479	12122024 PUC Reportable 041	PENN HARRIS HOTEL	12/11/2025	1/20/2025	$ 4,340.10	(325)	$ (1,410,532.50)
12480	Personal Car Travel		1/16/2025	5/13/2025	$ 93.80	117	$ 10,974.60
12481	Personal Car Travel		5/15/2025	5/19/2025	$ 68.60	4	$ 274.40
12482	Cyme Users Group Meeting	PPL Electric Utility	5/19/2025	5/19/2025	$ 1,925.00	0	$ -
12483	Cyme Users Group Meeting	Air Canada	6/2/2025	6/9/2025	$ 40.00	7	$ 280.00
12484	Cyme Users Group Meeting	Air Canada	6/5/2025	6/9/2025	$ 40.87	4	$ 163.48
12485	Cyme Users Group Meeting	Air Canada	5/19/2025	6/9/2025	$ 341.39	21	$ 7,169.19
12486	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 259.66	7	$ 1,817.62
12487	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 9.09	7	$ 63.63
12488	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 13.44	7	$ 94.08
12489	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 26.81	7	$ 187.67
12490	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 259.66	6	$ 1,557.96
12491	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 9.09	6	$ 54.54
12492	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 13.44	6	$ 80.64
12493	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 26.81	6	$ 160.86
12494	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 259.66	5	$ 1,298.30
12495	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 9.09	5	$ 45.45
12496	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 13.44	5	$ 67.20
12497	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 26.81	5	$ 134.05
12498	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 259.66	4	$ 1,038.64
12499	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 9.09	4	$ 36.36
12500	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 13.44	4	$ 53.76
12501	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 26.81	4	$ 107.24
12502	Cyme Users Group Meeting	Bar 212	6/2/2025	6/9/2025	$ 50.46	7	$ 353.22
12503	Cyme Users Group Meeting	MONTREAL TAXI SERVICES	6/2/2025	6/9/2025	$ 43.71	7	$ 305.97
12504	Cyme Users Group Meeting	KEG 600 - Vieux Montreal	6/3/2025	6/9/2025	$ 14.76	6	$ 88.56
12505	Cyme Users Group Meeting	RESTAURANT NOUILLES DE LANZHOU	6/5/2025	6/9/2025	$ 15.54	4	$ 62.16

12506	Cyme Users Group Meeting	Sammi & Soupe Dumpling	6/5/2025	6/9/2025	$ 25.87	4	$ 103.48
12507	Cyme Users Group Meeting	Uber	6/6/2025	6/9/2025	$ 36.96	3	$ 110.88
12508	hotel room	Hampton Inns	2/13/2025	3/2/2025	$ 140.06	17	$ 2,381.02
12509	hotel room	Hampton Inns	2/13/2025	3/2/2025	$ 15.40	17	$ 261.80
12510	Dinner	CRACKER BARREL #374 HARRI	3/11/2025	3/20/2025	$ 25.42	9	$ 228.78
12511	Hotel	Hampton Inns	3/11/2025	3/20/2025	$ 157.47	9	$ 1,417.23
12512	Hotel	Hampton Inns	3/11/2025	3/20/2025	$ 17.32	9	$ 155.88
12513	Dinner	TST* PLAZA AZTECA - HARRI	3/26/2025	4/2/2025	$ 23.41	7	$ 163.87
12514	Hotel	Hampton Inns	3/25/2025	4/2/2025	$ 135.36	8	$ 1,082.88
12515	Hotel	Hampton Inns	3/25/2025	4/2/2025	$ 14.89	8	$ 119.12
12516	Meeting Refreshments 2/4/25	TST*GRAND CENTRAL BAGEL	2/4/2025	2/10/2025	$ 22.75	6	$ 136.50
12517	Meeting RefreshATEmeeting 31325	WEIS MARKETS 088	3/13/2025	3/18/2025	$ 13.48	5	$ 67.40
12518	Flight to NATF WORKSHOP 2025	American Airlines	3/28/2025	4/4/2025	$ 532.02	7	$ 3,724.14
12519	Flight to NATF WORKSHOP 2025	AGENT FEE 8900903584164	3/28/2025	4/4/2025	$ 3.00	7	$ 21.00
12520	VARIOUS EXPENSES NATF VEG MEET	Enterprise	5/8/2025	5/13/2025	$ 455.76	5	$ 2,278.80
12521	VARIOUS EXPENSES NATF VEG MEET	IMPARK00030082U	5/7/2025	5/13/2025	$ 6.35	6	$ 38.10
12522	VARIOUS EXPENSES NATF VEG MEET	CPA - PAY MACHINE	5/5/2025	5/13/2025	$ 2.20	8	$ 17.60
12523	NATF CONFERENCE EXPENSES	Charcut	5/4/2025	5/13/2025	$ 34.64	9	$ 311.76
12524	NATF CONFERENCE EXPENSES	Craft Beer Market	5/5/2025	5/13/2025	$ 50.54	8	$ 404.32
12525	NATF CONFERENCE EXPENSES	Mcdonalds	5/8/2025	5/13/2025	$ 4.66	5	$ 23.30
12526	NATF CONFERENCE EXPENSES	Hudson Calgary Intl Airport	5/8/2025	5/13/2025	$ 12.89	5	$ 64.45
12527	NATF CONFERENCE EXPENSES	Reggio's Chicago Int'l Airport	5/8/2025	5/13/2025	$ 12.28	5	$ 61.40
12528	Additional NATF CONF EXPENSE	92551 - BWI ESP LOT	5/9/2025	5/16/2025	$ 70.00	7	$ 490.00
12529	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/5/2025	5/16/2025	$ 116.54	11	$ 1,281.94
12530	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/5/2025	5/16/2025	$ 14.30	11	$ 157.30
12531	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/6/2025	5/16/2025	$ 116.54	10	$ 1,165.40
12532	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/6/2025	5/16/2025	$ 14.30	10	$ 143.00
12533	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/7/2025	5/16/2025	$ 116.54	9	$ 1,048.86
12534	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/7/2025	5/16/2025	$ 14.30	9	$ 128.70
12535	December Expenses		12/19/2024	1/21/2025	$ 77.72	33	$ 2,564.76
12536	December Expenses		12/23/2024	1/21/2025	$ 49.58	29	$ 1,437.82
12537	Jan expenses		1/9/2025	2/12/2025	$ 98.00	34	$ 3,332.00
12538	Jan expenses		1/16/2025	2/12/2025	$ 72.10	27	$ 1,946.70
12539	Jan expenses		1/31/2025	2/12/2025	$ 51.80	12	$ 621.60
12540	Feb expenses		2/20/2025	4/28/2025	$ 93.10	67	$ 6,237.70
12541	Feb expenses		2/26/2025	4/28/2025	$ 77.70	61	$ 4,739.70
12542	March expenses		3/4/2025	4/28/2025	$ 52.50	55	$ 2,887.50
12543	March expenses		3/20/2025	4/28/2025	$ 72.80	39	$ 2,839.20
12544	April Expenses		4/3/2025	5/21/2025	$ 56.00	48	$ 2,688.00
12545	April Expenses	DVPQG	4/3/2025	5/21/2025	$ 55.00	48	$ 2,640.00
12546	April Expenses		4/17/2025	5/21/2025	$ 72.80	34	$ 2,475.20
12547	April Expenses	PPL CATER	4/30/2025	5/21/2025	$ 608.97	21	$ 12,788.37
12548	Harrisburg Year End Lunch	TST*THE MILLWORKS HARRIS	12/20/2024	1/3/2025	$ 136.48	14	$ 1,910.72
12549	Team Lunch	TST*THE SHELBY	1/8/2025	1/16/2025	$ 303.49	8	$ 2,427.92
12550	PenDel ISA Conference	PENN-DEL OF ISA	2/3/2025	2/10/2025	$ 945.00	7	$ 6,615.00
12551	PenDel ISA Conference	PENN-DEL OF ISA	2/3/2025	2/10/2025	$ 551.25	7	$ 3,858.75
12552	PenDel ISA Conference	PENN-DEL OF ISA	2/3/2025	2/10/2025	$ 1,128.75	7	$ 7,901.25
12553	Loaner Truck EZ Pass Toll	PTC EZPASS CSC WEB IVR	5/6/2025	5/13/2025	$ 19.52	7	$ 136.64
12554	Lunch during training	Chick Fil A	2/24/2025	3/10/2025	$ 18.85	14	$ 263.90
12555	Lunch during training	Mission BBQ	2/25/2025	3/10/2025	$ 23.26	13	$ 302.38
12556	Lunch during training	Wallys Deli	2/26/2025	3/10/2025	$ 22.76	12	$ 273.12
12557	Lunch during training	Gourmet Buffet & Grill	2/27/2025	3/10/2025	$ 12.18	11	$ 133.98
12558	Personal Car Mileage		12/17/2024	2/6/2025	$ 28.14	51	$ 1,435.14
12559	Personal Car Mileage		2/27/2025	3/27/2025	$ 29.40	28	$ 823.20
12560	Personal Car Mileage		3/25/2025	3/27/2025	$ 29.40	2	$ 58.80
12561	Personal Car Mileage		3/24/2025	3/27/2025	$ 79.10	3	$ 237.30
12562	Personal Car Mileage		3/16/2025	3/27/2025	$ 30.80	11	$ 338.80
12563	Personal Car Mileage		3/6/2025	3/27/2025	$ 14.70	21	$ 308.70
12564	Personal Car Mileage		4/24/2025	4/30/2025	$ 61.60	6	$ 369.60
12565	Personal Car Mileage		4/30/2025	5/5/2025	$ 14.70	5	$ 73.50
12566	Personal Car Mileage		5/8/2025	5/12/2025	$ 36.40	4	$ 145.60
12567	Supervisor Lunch	MILLER'S ALE HOUSE 097	11/26/2024	1/8/2025	$ 106.05	43	$ 4,560.15
12568	Leadership Training	FOUNDATION* INV-7224	11/19/2024	1/6/2025	$ 1,295.00	48	$ 62,160.00
12569	Foremen meeting	CRACKER BARREL696 PA	11/22/2024	2/6/2025	$ 79.08	76	$ 6,010.08
12570	February Safety Meeting	AMATOS PIZZA & RESTAURAN	2/6/2025	2/14/2025	$ 122.12	8	$ 976.96
12571	Safety Meeting	309 PIZZA LLC	2/19/2025	2/25/2025	$ 219.94	6	$ 1,319.64
12572	Safety Meeting	SQ *NORTHUMBERLAND HOOK &	2/13/2025	2/25/2025	$ 163.42	12	$ 1,961.04
12573	Safety Meeting	CRACKER BARREL #512 WILKE	11/28/2024	2/25/2025	$ 43.22	89	$ 3,846.58
12574	Schedule and Safety Discussion	TEXAS ROADHOUSE #2470	1/14/2025	2/26/2025	$ 86.10	43	$ 3,702.30
12575	Safety Meeting	SQ *NORTHUMBERLAND HOOK &	2/6/2025	2/26/2025	$ 95.78	20	$ 1,915.60
12576	Safety Meeting	AMATOS PIZZA & RESTAURAN	2/13/2025	2/26/2025	$ 98.11	13	$ 1,275.43
12577	Storm Meal	AMATOS PIZZA & RESTAURAN	3/6/2025	4/10/2025	$ 79.15	35	$ 2,770.25
12578	Safety and Storm Meal	SQ *NORTHUMBERLAND HOOK &	3/6/2025	4/10/2025	$ 216.02	35	$ 7,560.70
12579	March Safety Meeting	AMATOS PIZZA & RESTAURAN	3/13/2025	4/10/2025	$ 82.15	28	$ 2,300.20
12580	March Safety Meeting	SQ *NORTHUMBERLAND HOOK &	3/13/2025	4/10/2025	$ 241.73	28	$ 6,768.44
12581	Safety Meeting	TST*FOUNTAIN SPRINGS COU	4/3/2025	4/23/2025	$ 352.22	20	$ 7,044.40
12582	Safety Meeting	TST*FOUNTAIN SPRINGS COU	4/12/2025	4/23/2025	$ 285.28	11	$ 3,138.08
12583	Meeting	MANDO S ITALIAN PIZZA 2	5/28/2025	6/25/2025	$ 78.18	28	$ 2,189.04
12584	Supervisor Meeting	309 PIZZA LLC	5/20/2025	6/25/2025	$ 140.00	36	$ 5,040.00
12585	Supervisor Meeting	PERKINS RESTAURANT 3716	4/5/2025	6/25/2025	$ 57.53	81	$ 4,659.93
12586	Harrisburg Trip	Hilton Hotels	3/3/2025	2/21/2025	$ 328.06	(10)	$ (3,280.60)
12587	Harrisburg Trip	Hilton Hotels	3/3/2025	2/21/2025	$ 36.08	(10)	$ (360.80)
12588	Lunch	TST*THAI AVENUE RESTAURA	2/12/2025	2/27/2025	$ 30.50	15	$ 457.50
12589	EWE Summer Trip	United Airlines	3/25/2025	4/8/2025	$ 2,616.55	14	$ 36,631.70
12590	Kentucky Investor Meeting flight	American Airlines	4/9/2025	4/16/2025	$ 2,148.97	7	$ 15,042.79
12591	refund of airfare	American Airlines	4/15/2025	5/1/2025	$ (2,148.97)	16	$ (34,383.52)
12592	2 Day Dinner	MADELINES - TURNSTONE	4/22/2025	5/2/2025	$ 2,996.41	10	$ 29,964.10
12593	2 Day Dinner	MADELINES - TURNSTONE	4/23/2025	5/2/2025	$ 599.28	9	$ 5,393.52
12594	PA Chamber Hotel	THE NITTANY LION INN	4/24/2025	5/16/2025	$ 229.00	22	$ 5,038.00
12595	PA Chamber Hotel	THE NITTANY LION INN	4/24/2025	5/16/2025	$ 25.19	22	$ 554.18
12596	May Misc	Hilton Hotels	5/4/2025	6/2/2025	$ 13.78	29	$ 399.62
12597	May Misc	STURGES SPEAKEASY.	5/9/2025	6/2/2025	$ 115.52	24	$ 2,772.48
12598	Summer NARUC	NATL ASSN REG UTIL COMM	6/11/2025	6/24/2025	$ 1,150.00	13	$ 14,950.00
12599	Lunch	RED ROBIN - TILGHMAN	6/6/2025	6/24/2025	$ 27.80	18	$ 500.40
12600	Conference travel	American Airlines	6/20/2025	6/30/2025	$ 483.78	10	$ 4,837.80
12601	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12602	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12603	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12604	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12605	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12606	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12607	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12608	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12609	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12610	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12611	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12612	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12613	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12614	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30

12615	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12616	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12617	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12618	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12619	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12620	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12621	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12622	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12623	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12624	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12625	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12626	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12627	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12628	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12629	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12630	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12631	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12632	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12633	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12634	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12635	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12636	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12637	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12638	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12639	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12640	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12641	lunch	SCICCHITANO'S PIZZA SUBS	2/6/2025	3/27/2025	$ 56.23	49	$ 2,755.27
12642	vine street lunch	VINE STREET SANDWICH SHO	4/22/2025	5/2/2025	$ 78.66	10	$ 786.60
12643	Lunch for crew	HOGS HOLLOW SALOON	5/13/2025	6/2/2025	$ 85.37	20	$ 1,707.40
12644	Safety meal	GIANT 6121	5/27/2025	6/10/2025	$ 129.84	14	$ 1,817.76
12645	Jan 2025 Expense Report	RED ROBIN 325	1/16/2025	1/21/2025	$ 204.51	5	$ 1,022.55
12646	Jan 2025 Expense Report	AGENT FEE 8900899495565	1/13/2025	1/21/2025	$ 3.00	8	$ 24.00
12647	Jan 2025 Expense Report	Southwest Airlines	1/13/2025	1/21/2025	$ 394.60	8	$ 3,156.80
12648	Jan 2025 Expense Report	MADELINES - TURNSTONE	12/19/2024	1/21/2025	$ 512.28	33	$ 16,905.24
12649	Jan 2025 Expense Report	Hilton Hotels	3/24/2025	1/21/2025	$ 239.00	(62)	$ (14,818.00)
12650	Jan 2025 Expense Report	Hilton Hotels	3/24/2025	1/21/2025	$ 41.59	(62)	$ (2,578.58)
12651	Jan 2025 Expense Report		1/17/2025	1/21/2025	$ 100.10	4	$ 400.40
12652	February Expense	AGENT FEE 8900900492202	1/30/2025	2/7/2025	$ 3.00	8	$ 24.00
12653	February Expense	American Airlines	1/30/2025	2/7/2025	$ 331.97	8	$ 2,655.76
12654	February Expense	SQ *DENIM COFFEE	1/29/2025	2/7/2025	$ 4.71	9	$ 42.39
12655	February Expense	SP PLUS PARK HARRISBURG F	1/29/2025	2/7/2025	$ 32.35	9	$ 291.15
12656	February Expense		1/29/2025	2/7/2025	$ 109.20	9	$ 982.80
12657	March Expenses		3/11/2025	3/24/2025	$ 109.20	13	$ 1,419.60
12658	March Expenses	DUNKIN #308570	2/26/2025	3/24/2025	$ 29.94	26	$ 778.44
12659	March Expenses	STARBUCKS 11375	2/26/2025	3/24/2025	$ 5.51	26	$ 143.26
12660	March Expenses	CHIPOTLE ONLINE	2/19/2025	3/24/2025	$ 237.04	33	$ 7,822.32
12661	April Expenses	LYFT *RIDE TUE 3PM	3/26/2025	5/1/2025	$ 52.99	36	$ 1,907.64
12662	April Expenses	LYFT *RIDE TUE 10PM	3/26/2025	5/1/2025	$ 82.79	36	$ 2,980.44
12663	April Expenses	LYFT *RIDE MON 7AM	3/25/2025	5/1/2025	$ 34.68	37	$ 1,283.16
12664	April Expenses	MDW HOME RUN INN 6901145	3/25/2025	5/1/2025	$ 62.13	37	$ 2,298.81
12665	April Expenses	BURGER KING #28396	3/24/2025	5/1/2025	$ 11.52	38	$ 437.76
12666	April Expenses	LYFT *RIDE MON 3AM	3/24/2025	5/1/2025	$ 77.75	38	$ 2,954.50
12667	April Expenses	SWA INFLIGHT WIFI	3/24/2025	5/1/2025	$ 8.00	38	$ 304.00
12668	April Expenses	LYFT *RIDE FRI 9AM	3/22/2025	5/1/2025	$ 73.59	40	$ 2,943.60
12669	April Expenses	UBER *TRIP	3/21/2025	5/1/2025	$ 17.31	41	$ 709.71
12670	April Expenses	Marriott Hotels	3/18/2025	5/1/2025	$ 199.00	44	$ 8,756.00
12671	April Expenses	Marriott Hotels	3/18/2025	5/1/2025	$ 14.93	44	$ 656.92
12672	April Expenses	Marriott Hotels	3/18/2025	5/1/2025	$ 11.94	44	$ 525.36
12673	April Expenses	Marriott Hotels	3/19/2025	5/1/2025	$ 199.00	43	$ 8,557.00
12674	April Expenses	Marriott Hotels	3/19/2025	5/1/2025	$ 14.93	43	$ 641.99
12675	April Expenses	Marriott Hotels	3/19/2025	5/1/2025	$ 11.94	43	$ 513.42
12676	April Expenses	Marriott Hotels	3/20/2025	5/1/2025	$ 199.00	42	$ 8,358.00
12677	April Expenses	Marriott Hotels	3/20/2025	5/1/2025	$ 14.93	42	$ 627.06
12678	April Expenses	Marriott Hotels	3/20/2025	5/1/2025	$ 11.94	42	$ 501.48
12679	April Expenses	UBER *TRIP	3/21/2025	5/1/2025	$ 28.99	41	$ 1,188.59
12680	April Expenses	STARBUCKS RES F2 TPA	3/21/2025	5/1/2025	$ 12.76	41	$ 523.16
12681	April Expenses	LYFT *RIDE WED 1AM	3/20/2025	5/1/2025	$ 12.92	42	$ 542.64
12682	April Expenses	TST* STRAND HILL PUBLIC -	3/19/2025	5/1/2025	$ 57.43	43	$ 2,469.49
12683	April Expenses	LA COLOMBE TERM B2	3/18/2025	5/1/2025	$ 11.19	44	$ 492.36
12684	April Expenses	LYFT *RIDE TUE 11AM	3/18/2025	5/1/2025	$ 66.56	44	$ 2,928.64
12685	April Expenses	UBER *TRIP	3/18/2025	5/1/2025	$ 40.88	44	$ 1,798.72
12686	April Expenses	Hilton Hotels	3/24/2025	5/1/2025	$ 29.36	38	$ 1,115.68
12687	April Expenses	DUNKIN #308570	4/16/2025	5/27/2025	$ 38.93	41	$ 1,596.13
12688	April Expenses	SALADWORKSCATERING	4/16/2025	5/27/2025	$ 289.08	41	$ 11,852.28
12689	June Expense Report	TST*THAI AVENUE RESTAURA	5/29/2025	6/25/2025	$ 148.82	27	$ 4,018.14
12690	June Expense Report	STARBUCKS STORE 64647	5/8/2025	6/25/2025	$ 4.51	48	$ 216.48
12691	Brian McCormick 1/22/2025	BORDERLINE RESTAURANT	1/15/2025	1/28/2025	$ 52.79	13	$ 686.27
12692	Brian McCormick 1/22/2025	TITOS DINER	1/9/2025	1/28/2025	$ 44.91	19	$ 853.29
12693	Brian McCormick 2/10/2025	INDIAN TRAIL COUNTRY MKT	2/11/2025	2/18/2025	$ 26.48	7	$ 185.36
12694	Brian McCormick	DUNKIN #308570	3/13/2025	3/17/2025	$ 72.60	4	$ 290.40
12695	Brian McCormick 5/13/2025	DUNKIN #308570	5/14/2025	5/27/2025	$ 36.30	13	$ 471.90
12696	material	BLING-FURNITURESHOP.CO	12/23/2024	1/31/2025	$ 27.00	39	$ 1,053.00
12697	Company Phone Items	VERIZON WRLS D461801	1/24/2025	2/24/2025	$ 137.78	31	$ 4,271.18
12698	EP Emergency Role Presentation	TST* THE ALADDIN RESTAURA	1/24/2025	2/25/2025	$ 440.00	32	$ 14,080.00
12699	Mileage 12.18.24-2.10.2025		12/18/2024	2/13/2025	$ 64.32	57	$ 3,666.24
12700	Mileage 12.18.24-2.10.2025		12/19/2024	2/13/2025	$ 64.32	56	$ 3,601.92
12701	Mileage 12.18.24-2.10.2025		1/7/2025	2/13/2025	$ 67.20	37	$ 2,486.40
12702	Mileage 12.18.24-2.10.2025		1/8/2025	2/13/2025	$ 67.20	36	$ 2,419.20
12703	Mileage 12.18.24-2.10.2025		1/9/2025	2/13/2025	$ 67.20	35	$ 2,352.00
12704	Mileage 12.18.24-2.10.2025		1/15/2025	2/13/2025	$ 67.20	29	$ 1,948.80
12705	Mileage 12.18.24-2.10.2025		1/16/2025	2/13/2025	$ 67.20	28	$ 1,881.60
12706	Mileage 12.18.24-2.10.2025		1/21/2025	2/13/2025	$ 67.20	23	$ 1,545.60
12707	Mileage 12.18.24-2.10.2025		1/23/2025	2/13/2025	$ 67.20	21	$ 1,411.20
12708	Mileage 12.18.24-2.10.2025		1/28/2025	2/13/2025	$ 67.20	16	$ 1,075.20
12709	Mileage 12.18.24-2.10.2025		1/29/2025	2/13/2025	$ 67.20	15	$ 1,008.00
12710	Mileage 12.18.24-2.10.2025		2/4/2025	2/13/2025	$ 67.20	9	$ 604.80
12711	Mileage 12.18.24-2.10.2025	EZPass	12/18/2024	2/13/2025	$ 12.20	57	$ 695.40
12712	Mileage 12.18.24-2.10.2025	EZPass	1/7/2025	2/13/2025	$ 15.58	37	$ 576.46
12713	Mileage 12.18.24-2.10.2025	EZPass	1/8/2025	2/13/2025	$ 15.58	36	$ 560.88
12714	Mileage 12.18.24-2.10.2025	EZPass	1/9/2025	2/13/2025	$ 15.58	35	$ 545.30
12715	Mileage 12.18.24-2.10.2025	EZPass	1/15/2025	2/13/2025	$ 15.58	29	$ 451.82
12716	Mileage 12.18.24-2.10.2025	EZPass	1/16/2025	2/13/2025	$ 15.58	28	$ 436.24
12717	Mileage 12.18.24-2.10.2025	EZPass	1/21/2025	2/13/2025	$ 15.58	23	$ 358.34
12718	Mileage 12.18.24-2.10.2025	EZPass	1/23/2025	2/13/2025	$ 15.58	21	$ 327.18
12719	Mileage 12.18.24-2.10.2025	EZPass	1/28/2025	2/13/2025	$ 15.58	16	$ 249.28
12720	Mileage 12.18.24-2.10.2025	EZPass	1/29/2025	2/13/2025	$ 15.58	15	$ 233.70
12721	Mileage 12.18.24-2.10.2025	EZPass	2/4/2025	2/13/2025	$ 15.58	9	$ 140.22
12722	Mileage 12.18.24-2.10.2025	EZPass	12/19/2024	2/13/2025	$ 12.20	56	$ 683.20
12723	2.10 - 2.14 Mileage		2/11/2025	2/24/2025	$ 100.80	13	$ 1,310.40

12724	ECC Food	WEIS MARKETS 188	2/16/2025	2/24/2025	$	9.38	8	$ 75.04
12725	ECC Food	WEIS MARKETS 188	2/16/2025	2/24/2025	$	308.53	8	$ 2,468.24
12726	Hotel	Marriot	2/16/2025	2/24/2025	$	128.70	8	$ 1,029.60
12727	PUC Storm mileage		2/16/2025	2/26/2025	$	67.20	10	$ 672.00
12728	PUC Storm mileage	EZPass	2/17/2025	2/26/2025	$	15.58	9	$ 140.22
12729	Non-PUC event mileage		3/6/2025	3/19/2025	$	67.20	13	$ 873.60
12730	Non-PUC event mileage	EZPass	3/6/2025	3/19/2025	$	15.58	13	$ 202.54
12731	Non-PUC event food	Dunkin Donuts	3/6/2025	3/19/2025	$	98.58	13	$ 1,281.54
12732	Non-PUC event food	Dunkin Donuts	3/6/2025	3/19/2025	$	35.96	13	$ 467.48
12733	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$	139.60	15	$ 2,094.00
12734	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$	25.98	15	$ 389.70
12735	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$	190.91	15	$ 2,863.65
12736	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$	151.38	15	$ 2,270.70
12737	PUC Reportable Storm AJ	WEIS	3/17/2025	4/1/2025	$	80.84	15	$ 1,212.60
12738	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$	25.98	15	$ 389.70
12739	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$	68.36	15	$ 1,025.40
12740	EAP Conference	WWW.ENERGYPA.ORG	3/9/2025	4/1/2025	$	230.00	23	$ 5,290.00
12741	4.1.25 Report	TST* THE ALADDIN RESTAURA	3/21/2025	4/1/2025	$	450.00	11	$ 4,950.00
12742	OMSX Training	Krispy Kreme	3/24/2025	4/1/2025	$	79.12	8	$ 632.96
12743	OMSX Training	Krispy Kreme	3/25/2025	4/1/2025	$	59.34	7	$ 415.38
12744	OMSX Training	Krispy Kreme	3/26/2025	4/1/2025	$	59.34	6	$ 356.04
12745	OMSX Training	Krispy Kreme	3/27/2025	4/1/2025	$	59.34	5	$ 296.70
12746	Mileage 2.25 - 3.27		2/25/2025	4/1/2025	$	67.20	35	$ 2,352.00
12747	Mileage 2.25 - 3.27	EZPass	2/25/2025	4/1/2025	$	15.58	35	$ 545.30
12748	Mileage 2.25 - 3.27	EZPass	2/26/2025	4/1/2025	$	15.58	34	$ 529.72
12749	Mileage 2.25 - 3.27		2/27/2025	4/1/2025	$	21.70	33	$ 716.10
12750	Mileage 2.25 - 3.27		2/27/2025	4/1/2025	$	28.00	33	$ 924.00
12751	Mileage 2.25 - 3.27		2/27/2025	4/1/2025	$	42.00	33	$ 1,386.00
12752	Mileage 2.25 - 3.27	EZPass	2/27/2025	4/1/2025	$	7.79	33	$ 257.07
12753	Mileage 2.25 - 3.27		3/4/2025	4/1/2025	$	67.20	28	$ 1,881.60
12754	Mileage 2.25 - 3.27	EZPass	3/4/2025	4/1/2025	$	15.58	28	$ 436.24
12755	Mileage 2.25 - 3.27		3/11/2025	4/1/2025	$	67.20	21	$ 1,411.20
12756	Mileage 2.25 - 3.27	EZPass	3/11/2025	4/1/2025	$	15.58	21	$ 327.18
12757	Mileage 2.25 - 3.27		3/12/2025	4/1/2025	$	67.20	20	$ 1,344.00
12758	Mileage 2.25 - 3.27	EZPass	3/12/2025	4/1/2025	$	15.58	20	$ 311.60
12759	Mileage 2.25 - 3.27		3/13/2025	4/1/2025	$	67.20	19	$ 1,276.80
12760	Mileage 2.25 - 3.27	EZPass	3/13/2025	4/1/2025	$	15.58	19	$ 296.02
12761	Mileage 2.25 - 3.27		3/17/2025	4/1/2025	$	67.20	15	$ 1,008.00
12762	Mileage 2.25 - 3.27	EZPass	3/17/2025	4/1/2025	$	15.58	15	$ 233.70
12763	Mileage 2.25 - 3.27		3/19/2025	4/1/2025	$	67.20	13	$ 873.60
12764	Mileage 2.25 - 3.27	EZPass	3/19/2025	4/1/2025	$	15.58	13	$ 202.54
12765	Mileage 2.25 - 3.27		3/24/2025	4/1/2025	$	43.40	8	$ 347.20
12766	Mileage 2.25 - 3.27		3/25/2025	4/1/2025	$	43.40	7	$ 303.80
12767	Mileage 2.25 - 3.27		3/26/2025	4/1/2025	$	67.20	6	$ 403.20
12768	Mileage 2.25 - 3.27	EZPass	3/26/2025	4/1/2025	$	15.58	6	$ 93.48
12769	Mileage 2.25 - 3.27		3/27/2025	4/1/2025	$	67.20	5	$ 336.00
12770	Mileage 2.25 - 3.27	EZPass	3/27/2025	4/1/2025	$	15.58	5	$ 77.90
12771	Mileage 2.25 - 3.27		2/26/2025	4/1/2025	$	67.20	34	$ 2,284.80
12772	ERT Analyst Lunch training	TST* THE ALADDIN RESTAURA	4/5/2025	5/20/2025	$	395.00	45	$ 17,775.00
12773	EAP Conference	DUNKIN #356203	4/6/2025	4/29/2025	$	14.07	23	$ 323.61
12774	EAP Conference	PRIMANTI BROS MOON TOWNS	4/7/2025	4/29/2025	$	15.14	22	$ 333.08
12775	EAP Conference	DOUBLETREE PITTSBURGH CRA	4/7/2025	4/29/2025	$	21.79	22	$ 479.38
12776	EAP Conference	SPO*JUNIPERGRILLCRANBERRY	4/8/2025	4/29/2025	$	33.08	21	$ 694.68
12777	EAP Conference	TST* BURRITO LOCO LLC - D	4/9/2025	4/29/2025	$	44.27	20	$ 885.40
12778	EAP Conference	SQ *WIENER WORLD PITTSBUR	4/9/2025	4/29/2025	$	27.25	20	$ 545.00
12779	EAP Conference	Enterprise	4/10/2025	4/29/2025	$	248.02	19	$ 4,712.38
12780	EAP Conference	DoubleTree Hotels	4/6/2025	4/29/2025	$	139.12	23	$ 3,199.76
12781	EAP Conference	DoubleTree Hotels	4/6/2025	4/29/2025	$	19.48	23	$ 448.04
12782	EAP Conference	DoubleTree Hotels	4/7/2025	4/29/2025	$	214.62	22	$ 4,721.64
12783	EAP Conference	DoubleTree Hotels	4/7/2025	4/29/2025	$	30.05	22	$ 661.10
12784	EAP Conference	DoubleTree Hotels	4/8/2025	4/29/2025	$	293.02	21	$ 6,153.42
12785	EAP Conference	DoubleTree Hotels	4/8/2025	4/29/2025	$	41.02	21	$ 861.42
12786	EAP Conference	DoubleTree Hotels	4/6/2025	4/29/2025	$	62.43	23	$ 1,435.89
12787	4.15.25 PUC Storm Event	CVS/PHARMACY #04234	4/15/2025	4/24/2025	$	83.15	9	$ 748.35
12788	4.15.25 PUC Storm Event	THAI ORIGIN	4/15/2025	4/24/2025	$	127.13	9	$ 1,144.17
12789	4.15.25 PUC Storm Event	WEIS MARKETS 188	4/15/2025	4/24/2025	$	88.78	9	$ 799.02
12790	EAPA Conference Tolls	ERACTOLL 960316432	4/26/2025	5/6/2025	$	15.55	10	$ 155.50
12791	New Emergency Role orientation	TST* THE ALADDIN RESTAURA	5/15/2025	6/10/2025	$	410.00	26	$ 10,660.00
12792	Emergency Role Luncheon	TST* THE ALADDIN RESTAURA	5/15/2025	6/10/2025	$	435.00	26	$ 11,310.00
12793	Mileage 3.27.25 - 6.5.2025		4/1/2025	6/10/2025	$	67.20	70	$ 4,704.00
12794	Mileage 3.27.25 - 6.5.2025		4/3/2025	6/10/2025	$	67.20	68	$ 4,569.60
12795	Mileage 3.27.25 - 6.5.2025		4/14/2025	6/10/2025	$	67.20	57	$ 3,830.40
12796	Mileage 3.27.25 - 6.5.2025		4/15/2025	6/10/2025	$	67.20	56	$ 3,763.20
12797	Mileage 3.27.25 - 6.5.2025		4/17/2025	6/10/2025	$	67.20	54	$ 3,628.80
12798	Mileage 3.27.25 - 6.5.2025		4/24/2025	6/10/2025	$	67.20	47	$ 3,158.40
12799	Mileage 3.27.25 - 6.5.2025		4/30/2025	6/10/2025	$	67.20	41	$ 2,755.20
12800	Mileage 3.27.25 - 6.5.2025		5/7/2025	6/10/2025	$	67.20	34	$ 2,284.80
12801	Mileage 3.27.25 - 6.5.2025		5/8/2025	6/10/2025	$	67.20	33	$ 2,217.60
12802	Mileage 3.27.25 - 6.5.2025		5/13/2025	6/10/2025	$	67.20	28	$ 1,881.60
12803	Mileage 3.27.25 - 6.5.2025		5/20/2025	6/10/2025	$	67.20	21	$ 1,411.20
12804	Mileage 3.27.25 - 6.5.2025		6/4/2025	6/10/2025	$	67.20	6	$ 403.20
12805	Mileage 3.27.25 - 6.5.2025		6/5/2025	6/10/2025	$	67.20	5	$ 336.00
12806	Tolls 4.1.2025 - 6.5.2025	EZPass	4/1/2025	6/12/2025	$	15.58	72	$ 1,121.76
12807	Tolls 4.1.2025 - 6.5.2025	EZPass	4/3/2025	6/12/2025	$	15.58	70	$ 1,090.60
12808	Tolls 4.1.2025 - 6.5.2025	EZPass	4/14/2025	6/12/2025	$	15.58	59	$ 919.22
12809	Tolls 4.1.2025 - 6.5.2025	EZPass	4/15/2025	6/12/2025	$	15.58	58	$ 903.64
12810	Tolls 4.1.2025 - 6.5.2025	EZPass	4/17/2025	6/12/2025	$	15.58	56	$ 872.48
12811	Tolls 4.1.2025 - 6.5.2025	EZPass	4/24/2025	6/12/2025	$	15.58	49	$ 763.42
12812	Tolls 4.1.2025 - 6.5.2025	EZPass	4/30/2025	6/12/2025	$	15.58	43	$ 669.94
12813	Tolls 4.1.2025 - 6.5.2025	EZPass	5/7/2025	6/12/2025	$	15.58	36	$ 560.88
12814	Tolls 4.1.2025 - 6.5.2025	EZPass	5/8/2025	6/12/2025	$	15.58	35	$ 545.30
12815	Tolls 4.1.2025 - 6.5.2025	EZPass	5/13/2025	6/12/2025	$	15.58	30	$ 467.40
12816	Tolls 4.1.2025 - 6.5.2025	EZPass	5/20/2025	6/12/2025	$	15.58	23	$ 358.34
12817	Tolls 4.1.2025 - 6.5.2025	EZPass	6/4/2025	6/12/2025	$	15.58	8	$ 124.64
12818	Tolls 4.1.2025 - 6.5.2025	EZPass	6/5/2025	6/12/2025	$	15.58	7	$ 109.06
12819	Business Meeting		3/5/2025	3/12/2025	$	101.50	7	$ 710.50
12820	All Hands Meeting		6/13/2025	6/23/2025	$	101.50	10	$ 1,015.00
12821	Travel Gaskin Team Meeting		3/5/2025	4/4/2025	$	73.50	30	$ 2,205.00
12822	Travel Gaskin Team Meeting	PA Turnpike	3/5/2025	4/4/2025	$	31.16	30	$ 934.80
12823	LEHIGH TRAVEL		3/13/2025	4/4/2025	$	72.80	22	$ 1,601.60
12824	LEHIGH TRAVEL	PA Turnpike	3/13/2025	4/4/2025	$	31.16	22	$ 685.52
12825	CS LEADERSHIP MTG TRAVEL		3/27/2025	4/4/2025	$	73.50	8	$ 588.00
12826	CS LEADERSHIP MTG TRAVEL	PA Turnpike	3/27/2025	4/4/2025	$	31.16	8	$ 249.28
12827	IN OFFICE ROTATION		5/20/2025	6/19/2025	$	72.80	30	$ 2,184.00
12828	IN OFFICE ROTATION	PA Turnpike	5/20/2025	6/19/2025	$	31.16	30	$ 934.80
12829	IN OFFICE ROTATION		5/21/2025	6/19/2025	$	72.80	29	$ 2,111.20
12830	IN OFFICE ROTATION	PA Turnpike	5/21/2025	6/19/2025	$	31.16	29	$ 903.64
12831	EZ Pass replenish	PTC EZ PASS AUTO RE.	6/14/2025	6/19/2025	$	50.00	5	$ 250.00
12832	Safety Meeting	TST*BOONDOCKS WOOD FIRED	12/16/2024	1/28/2025	$	285.52	43	$ 12,277.36

12833	Americhem	AMERICHEM INTERNATIONAL	3/18/2025	4/7/2025	$ 545.94	20	$ 10,918.80
12834	PPS	PPSS CO	4/25/2025	5/21/2025	$ 78.65	26	$ 2,044.90
12835	P Tag testing	FETTERS MEAT MARKET	11/14/2024	1/28/2025	$ 143.98	75	$ 10,798.50
12836	February and March 2025 Expenses	ALLENTOWN PARK-COMMUNITY	2/27/2025	4/7/2025	$ 5.00	39	$ 195.00
12837	February and March 2025 Expenses	DOMINO'S 4765	3/17/2025	4/7/2025	$ 458.03	21	$ 9,618.63
12838	3/7-3/14 Night Shift Team Build	Starlite Diner & Lounge	3/14/2025	5/2/2025	$ 67.70	49	$ 3,317.30
12839	3/16 Storm Food	Five Guys	3/17/2025	5/8/2025	$ 142.73	52	$ 7,421.96
12840	4/19 Storm Food	BJ's Restaurant & Brewhouse	4/19/2025	5/6/2025	$ 126.60	17	$ 2,152.20
12841	MARL-2 CB GT TRIP RESTORATION	BJ's Restaurant & Brewhouse	4/26/2025	5/6/2025	$ 133.02	10	$ 1,330.20
12842	6/13 FISR Eats	BJ's Restaurant & Brewhouse	6/14/2025	6/19/2025	$ 180.00	5	$ 900.00
12843	iHop	IHOP 5639	12/16/2024	1/2/2025	$ 18.34	17	$ 311.78
12844	Mavis Tire	MAVIS01368	12/16/2024	1/2/2025	$ 10.59	17	$ 180.03
12845	Colony	COLONY HARDWARE CORP	1/9/2025	1/16/2025	$ 1,372.10	7	$ 9,604.70
12846	Good Wil's Restaurant	CKE*GOODWIL'S RESTAURANT	12/31/2024	2/18/2025	$ 87.41	49	$ 4,283.09
12847	GI Electric Co	G.I. ELECTRIC CO	2/11/2025	2/21/2025	$ 837.02	10	$ 8,370.20
12848	Buffalo Wild Wings	BUFFALO WILD WNGS 0473	2/17/2025	2/27/2025	$ 24.70	10	$ 247.00
12849	Hotel Anthracite	HOTEL ANTHRACITE	2/17/2025	2/27/2025	$ 157.25	10	$ 1,572.50
12850	Applebees	APPLEBEES 9385	2/24/2025	3/7/2025	$ 31.78	11	$ 349.58
12851	Mr Sticky's	MR STICKYS	3/6/2025	3/13/2025	$ 39.62	7	$ 277.34
12852	Safety Meeting	BIGFOOT SUBS	3/27/2025	4/1/2025	$ 148.99	5	$ 744.95
12853	Haywoods	TST*HAYWOODS ON THE GRE	4/30/2025	5/9/2025	$ 61.99	9	$ 557.91
12854	Renovo Substation	SQ *PREFERRED PORTABLES D	4/29/2025	5/9/2025	$ 169.60	10	$ 1,696.00
12855	GiveMeFive	GEIGER	4/29/2025	5/9/2025	$ 702.95	10	$ 7,029.50
12856	Geiger	GEIGER	5/16/2025	5/27/2025	$ 706.84	11	$ 7,775.24
12857	Miles Reimbursement		5/19/2025	6/16/2025	$ 86.80	28	$ 2,430.40
12858	Miles Reimbursement		5/20/2025	6/16/2025	$ 37.80	27	$ 1,020.60
12859	Miles Reimbursement		5/21/2025	6/16/2025	$ 16.80	26	$ 436.80
12860	Miles Reimbursement		5/22/2025	6/16/2025	$ 16.80	25	$ 420.00
12861	Miles Reimbursement		5/23/2025	6/16/2025	$ 16.80	24	$ 403.20
12862	Miles Reimbursement		5/28/2025	6/16/2025	$ 16.80	19	$ 319.20
12863	Miles Reimbursement		5/29/2025	6/16/2025	$ 16.80	18	$ 302.40
12864	Miles Reimbursement		6/2/2025	6/16/2025	$ 16.80	14	$ 235.20
12865	Miles Reimbursement		6/3/2025	6/16/2025	$ 16.80	13	$ 218.40
12866	Miles Reimbursement		6/4/2025	6/16/2025	$ 37.80	12	$ 453.60
12867	Miles Reimbursement		5/30/2025	6/16/2025	$ 16.80	17	$ 285.60
12868	Miles Reimbursement		6/5/2025	6/16/2025	$ 16.80	11	$ 184.80
12869	Miles Reimbursement		6/6/2025	6/16/2025	$ 16.80	10	$ 168.00
12870	Miles Reimbursement		6/9/2025	6/16/2025	$ 16.80	7	$ 117.60
12871	Miles Reimbursement		6/10/2025	6/16/2025	$ 16.80	6	$ 100.80
12872	Miles Reimbursement		6/11/2025	6/16/2025	$ 16.80	5	$ 84.00
12873	Miles Reimbursement		6/12/2025	6/16/2025	$ 16.80	4	$ 67.20
12874	Miles Reimbursement		6/13/2025	6/16/2025	$ 95.20	3	$ 285.60
12875	storm meal	CHILI'S MANHEIM PIKE	2/16/2025	2/20/2025	$ 54.32	4	$ 217.28
12876	Meals Training	Meals week of training	2/24/2025	3/5/2025	$ 90.56	9	$ 815.04
12877	Storm Meal	MR WONTON CHINESE RESTAUR	2/17/2025	3/4/2025	$ 32.12	15	$ 481.80
12878	Storm Meal	SHEETZ 0463 00004630	2/16/2025	3/4/2025	$ 17.96	16	$ 287.36
12879	Storm Meal	WAWA 8240	3/6/2025	3/24/2025	$ 23.26	18	$ 418.68
12880	Storm Meal	TEXAS ROADHOUSE #2584	3/17/2025	3/24/2025	$ 32.87	7	$ 230.09
12881	Storm Meal	SHEETZ 0463	3/17/2025	3/24/2025	$ 16.07	7	$ 112.49
12882	SUN Area VoTech students	DOLLAR-GENERAL #6569	5/1/2025	5/27/2025	$ 19.35	26	$ 503.10
12883	SUN Area VoTech students	DOLLAR-GENERAL #6569	5/1/2025	5/27/2025	$ 15.32	26	$ 398.32
12884	SUN Area VoTech students	AMATOS PIZZA & RESTAURAN	5/1/2025	5/27/2025	$ 276.30	26	$ 7,183.80
12885	Training	NAPS PIZZA	5/6/2025	5/27/2025	$ 93.42	21	$ 1,961.82
12886	Training	SQ *NORTHUMBERLAND HOOK &	5/13/2025	5/27/2025	$ 57.11	14	$ 799.54
12887	PA Trip	Priceline	3/17/2025	4/10/2025	$ 703.97	24	$ 16,895.28
12888	PA Trip	Uber	3/25/2025	4/10/2025	$ 74.35	16	$ 1,189.60
12889	PA Trip	Uber	3/26/2025	4/10/2025	$ 24.12	15	$ 361.80
12890	PA Trip	Uber	3/26/2025	4/10/2025	$ 19.16	15	$ 287.40
12891	PA Trip	Hilton	3/25/2025	4/10/2025	$ 212.46	16	$ 3,399.36
12892	PA Trip	Hilton	3/26/2025	4/10/2025	$ 212.46	15	$ 3,186.90
12893	PA Trip	PDQ	3/25/2025	4/10/2025	$ 25.91	16	$ 414.56
12894	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/6/2024	2/16/2025	$ 165.99	72	$ 11,951.28
12895	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/6/2024	2/16/2025	$ 91.85	72	$ 6,613.20
12896	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/7/2024	2/16/2025	$ 165.99	71	$ 11,785.29
12897	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/7/2024	2/16/2025	$ 91.86	71	$ 6,522.06
12898	December Storm Lodging	HOTEL LODG* FAIRFIELDI	12/11/2024	2/16/2025	$ (502.28)	67	$ (33,652.76)
12899	Storm Related Travel		2/26/2025	3/15/2025	$ 72.10	17	$ 1,225.70
12900	Storm Related Travel		3/7/2025	3/15/2025	$ 39.90	8	$ 319.20
12901	Mileage for Meeting		6/18/2025	6/23/2025	$ 95.90	5	$ 479.50
12902	Lunch	DIMARIAS - EPHRATA	4/16/2025	4/28/2025	$ 36.44	12	$ 437.28
12903	EE/DR Market Potential Studies M		1/29/2025	2/7/2025	$ 112.00	9	$ 1,008.00
12904	2025 Residential Planning Mtg	ALLEGNT AIR,CVD	1/30/2025	3/12/2025	$ 398.00	41	$ 16,318.00
12905	Planning Meeting 2025 RES Tampa	UBER *TRIP	3/21/2025	3/28/2025	$ 7.00	7	$ 49.00
12906	Planning Meeting 2025 RES Tampa	PIE MAZZAROSITALMKT 1190	3/21/2025	3/28/2025	$ 13.69	7	$ 95.83
12907	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/18/2025	3/28/2025	$ 199.00	10	$ 1,990.00
12908	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/18/2025	3/28/2025	$ 26.87	10	$ 268.70
12909	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/19/2025	3/28/2025	$ 199.00	9	$ 1,791.00
12910	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/19/2025	3/28/2025	$ 26.87	9	$ 241.83
12911	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/20/2025	3/28/2025	$ 199.00	8	$ 1,592.00
12912	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/20/2025	3/28/2025	$ 26.87	8	$ 214.96
12913	JAM_02-03-25	HOTEL ROCK LITITZ	1/10/2025	2/6/2025	$ 231.99	27	$ 6,263.73
12914	JAM_03_05_25	SHEETZ 0378 00003780	2/17/2025	3/5/2025	$ 18.87	16	$ 301.92
12915	JAM_03_12_25	Best Western International	3/12/2025	3/24/2025	$ 98.99	12	$ 1,187.88
12916	JAM_03_12_25	Best Western International	3/12/2025	3/24/2025	$ 2.97	12	$ 35.64
12917	JAM_03_12_25	Best Western International	3/12/2025	3/24/2025	$ 5.94	12	$ 71.28
12918	March Expenses 2025	United Airlines	3/25/2025	4/14/2025	$ (35.99)	20	$ (719.80)
12919	March Expenses 2025	PPL CATER	3/13/2025	4/14/2025	$ 105.87	32	$ 3,387.84
12920	March Expenses 2025	United Airlines	3/10/2025	4/14/2025	$ 274.68	35	$ 9,613.80
12921	March Expenses 2025	United Airlines	3/10/2025	4/14/2025	$ 35.99	35	$ 1,259.65
12922	March Expenses 2025	EXPEDIA 73051084200899	3/10/2025	4/14/2025	$ 12.81	35	$ 448.35
12923	March Expenses 2025	Delta Air Lines	3/10/2025	4/14/2025	$ 459.18	35	$ 16,071.30
12924	March Expenses 2025	United Airlines	3/10/2025	4/14/2025	$ 92.99	35	$ 3,254.65
12925	March Expenses 2025	EXPEDIA 73051084200899	3/10/2025	4/14/2025	$ 67.86	35	$ 2,375.10
12926	March Expenses 2025	140TH MTG* 98NLRN352R4	3/6/2025	4/14/2025	$ 1,000.00	39	$ 39,000.00
12927	March Expenses 2025	EXPEDIA 73047187122215	3/5/2025	4/14/2025	$ 12.00	40	$ 480.00
12928	March Expenses 2025	GRAND MARRIOTT	3/24/2025	4/14/2025	$ 268.20	21	$ 5,632.20
12929	March Expenses 2025	GRAND MARRIOTT	3/24/2025	4/14/2025	$ 91.05	21	$ 1,912.05
12930	March Expenses 2025	GRAND MARRIOTT	3/25/2025	4/14/2025	$ 395.00	20	$ 7,900.00
12931	March Expenses 2025	GRAND MARRIOTT	3/25/2025	4/14/2025	$ 91.05	20	$ 1,821.00
12932	March Expenses 2025	GRAND MARRIOTT	3/26/2025	4/14/2025	$ 126.80	19	$ 2,409.20
12933	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 1,973.99	77	$ 151,997.23
12934	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 759.18	77	$ 58,456.86
12935	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 2,424.22	77	$ 186,664.94
12936	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 1,001.60	77	$ 77,123.20
12937	Catering & Travel Expenses April	IRON HILL BREWERY & REST	1/9/2025	5/31/2025	$ 56.42	142	$ 8,011.64
12938	Catering & Travel Expenses April	EZCATER*RED ROBIN	4/8/2025	5/31/2025	$ 288.88	53	$ 15,310.64
12939	Catering & Travel Expenses April	EZCATER*LITTLE SALS PI	3/28/2025	5/31/2025	$ 356.55	64	$ 22,819.20
12940	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 152.00	70	$ 10,640.00
12941	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 9.12	70	$ 638.40

12942	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$	10.64	70	$ 744.80
12943	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$	3.04	70	$ 212.80
12944	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$	152.00	70	$ 10,640.00
12945	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$	9.12	70	$ 638.40
12946	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$	10.64	70	$ 744.80
12947	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$	3.04	70	$ 212.80
12948	Ed Catering/Meeting Expenses	UBER *EATS	2/1/2025	4/14/2025	$	36.14	72	$ 2,602.08
12949	Ed Catering/Meeting Expenses	EZCATER*RED ROBIN	2/11/2025	4/14/2025	$	313.44	62	$ 19,433.28
12950	April Expenses 2025	EZCATER*LITTLE SALS PI	4/24/2025	5/31/2025	$	784.62	37	$ 29,030.94
12951	April Expenses 2025	HTL*CROWNEPLAZAPRO	4/11/2025	5/31/2025	$	217.90	50	$ 10,895.00
12952	5.5.25 Report	SORRENTO PIZZA	4/24/2025	5/29/2025	$	118.19	35	$ 4,136.65
12953	BRG event expense	SQ *GLOBAL CAFE	2/12/2025	2/25/2025	$	1,820.00	13	$ 23,660.00
12954	HR Orientation Walbert		6/11/2025	6/16/2025	$	95.90	5	$ 479.50
12955	HR Orientation Walbert	Pa turnpike	6/11/2025	6/16/2025	$	44.64	5	$ 223.20
12956	February		2/11/2025	2/18/2025	$	100.80	7	$ 705.60
12957	February	PA Turnpike	2/11/2025	2/18/2025	$	39.80	7	$ 278.60
12958	Feb Expenses	ABEZA - FB - HYATT PLACE	2/11/2025	3/18/2025	$	568.26	35	$ 19,889.10
12959	March Expenses		2/26/2025	3/21/2025	$	100.80	23	$ 2,318.40
12960	March Expenses		3/5/2025	3/21/2025	$	108.50	16	$ 1,736.00
12961	March Expenses	PA Turnpike	3/5/2025	3/21/2025	$	39.80	16	$ 636.80
12962	March Expenses	PA Turnpike	2/26/2025	3/21/2025	$	39.80	23	$ 915.40
12963	March Expenses	WEIS MARKETS 142	3/5/2025	3/21/2025	$	51.63	16	$ 826.08
12964	March Expenses	BIAGGIO PIZZERIA FAMILY R	3/5/2025	3/21/2025	$	428.52	16	$ 6,856.32
12965	March Expenses		3/13/2025	3/21/2025	$	100.80	8	$ 806.40
12966	March Expenses	PA Turnpike	3/13/2025	3/21/2025	$	39.80	8	$ 318.40
12967	April	NINASBITES.COM* NINAS	3/19/2025	5/1/2025	$	109.98	43	$ 4,729.14
12968	April		3/14/2025	5/1/2025	$	100.80	48	$ 4,838.40
12969	April		3/27/2025	5/1/2025	$	108.50	35	$ 3,797.50
12970	April	PA Turnpike	3/26/2025	5/1/2025	$	39.80	36	$ 1,432.80
12971	April	PA Turnpike	3/14/2025	5/1/2025	$	39.80	48	$ 1,910.40
12972	April	TST*HOPS FOGELSVILLE HOT	4/2/2025	5/1/2025	$	184.05	29	$ 5,337.45
12973	May Expense Report	NINASBITES.COM* NINAS	3/29/2025	6/16/2025	$	44.51	79	$ 3,516.29
12974	May Expense Report	NINASBITES.COM* NINAS	5/8/2025	6/16/2025	$	141.06	39	$ 5,501.34
12975	May Expense Report	NINASBITES.COM* NINAS	4/29/2025	6/16/2025	$	46.38	48	$ 2,226.24
12976	May Expense Report	RAISING CANES 1017	5/15/2025	6/16/2025	$	32.20	32	$ 1,030.40
12977	May Expense Report	BIAGGIO PIZZERIA ONLINE	5/15/2025	6/16/2025	$	140.06	32	$ 4,481.92
12978	May Expense Report	BIAGGIO PIZZERIA FAMILY R	5/22/2025	6/16/2025	$	28.39	25	$ 709.75
12979	May Expense Report	BIAGGIO PIZZERIA ONLINE	5/22/2025	6/16/2025	$	132.15	25	$ 3,303.75
12980	May Expense Report	CRACKER BARREL #512 WILKE	5/21/2025	6/16/2025	$	38.35	26	$ 997.10
12981	May Expense Report	GIANT 6457	5/21/2025	6/16/2025	$	74.44	26	$ 1,935.44
12982	May Expense Report	MARONIS PIZZA	6/5/2025	6/16/2025	$	132.89	11	$ 1,461.79
12983	Travel		5/5/2025	5/27/2025	$	108.50	22	$ 2,387.00
12984	Travel	PA Turnpike	5/5/2025	5/27/2025	$	39.80	22	$ 875.60
12985	Travel		5/13/2025	5/27/2025	$	100.80	14	$ 1,411.20
12986	Travel	PA Turnpike	5/13/2025	5/27/2025	$	39.80	14	$ 557.20
12987	Travel		5/15/2025	5/27/2025	$	50.40	12	$ 604.80
12988	Travel	PA Turnpike	5/15/2025	5/27/2025	$	19.90	12	$ 238.80
12989	Travel	PA Turnpike	5/15/2025	5/27/2025	$	19.16	12	$ 229.92
12990	Travel		5/15/2025	5/27/2025	$	137.90	12	$ 1,654.80
12991	Travel		5/20/2025	5/27/2025	$	100.10	7	$ 700.70
12992	Travel		5/21/2025	5/27/2025	$	50.40	6	$ 302.40
12993	Travel		5/21/2025	5/27/2025	$	143.50	6	$ 861.00
12994	Travel		5/22/2025	5/27/2025	$	100.10	5	$ 500.50
12995	Travel	PA Turnpike	5/20/2025	5/27/2025	$	38.32	7	$ 268.24
12996	Travel	PA Turnpike	5/21/2025	5/27/2025	$	19.16	6	$ 114.96
12997	Travel	PA Turnpike	5/22/2025	5/27/2025	$	38.32	5	$ 191.60
12998	Travel expenses		6/11/2025	6/23/2025	$	100.10	12	$ 1,201.20
12999	Travel expenses	PA Turnpike	6/11/2025	6/23/2025	$	39.80	12	$ 477.60
13000	Travel expenses		6/19/2025	6/23/2025	$	100.10	4	$ 400.40
13001	Travel expenses	PA Turnpike	6/19/2025	6/23/2025	$	39.80	4	$ 159.20
13002	Travel expenses		6/12/2025	6/23/2025	$	112.00	11	$ 1,232.00
13003	Super Bowl Food	The Coop	2/9/2025	3/5/2025	$	50.00	24	$ 1,200.00
13004	DCC Food	Yum Yum Bake Shop	2/27/2025	3/5/2025	$	45.00	6	$ 270.00
13005	Storm Food	WAWA	3/31/2025	4/7/2025	$	14.29	7	$ 100.03
13006	Team Breakfast	Chris' Family Restaurant	4/4/2025	4/8/2025	$	63.59	4	$ 254.36
13007	DCC Breakfast	Yum Yum Bake Shop	4/22/2025	4/29/2025	$	42.00	7	$ 294.00
13008	DCC Breakfast	Yum Yum Bake Shop	5/13/2025	5/13/2025	$	58.91	0	$ -
13009	Storm Food	Yum Yum's Bake Shop	6/27/2025	6/28/2025	$	60.83	1	$ 60.83
13010	RAYMOND F MOLKENTHIN-02-10-25	CARUSOS ITALIAN RESTAURAN	1/29/2025	2/10/2025	$	84.61	12	$ 1,015.32
13011	Urban Forestry Today Tree Summit	Urban Forestry Today Tree Summit NE	5/5/2025	5/6/2025	$	25.00	1	$ 25.00
13012	Tree Science CEUs COLLECTION	ISA	5/15/2025	6/4/2025	$	54.95	20	$ 1,099.00
13013	SR 80-05S Site Visit		1/28/2025	2/3/2025	$	34.30	6	$ 205.80
13014	MP 298.96 EB 206		2/19/2025	3/3/2025	$	67.90	12	$ 814.80
13015	SR 632-204		2/21/2025	3/3/2025	$	66.50	10	$ 665.00
13016	SR 0015-088 CSVT WO#16		2/25/2025	3/3/2025	$	132.30	6	$ 793.80
13017	DANV-MILT Design Walkdown		3/19/2025	3/25/2025	$	113.40	6	$ 680.40
13018	CSVT Design Walkdown		3/20/2025	3/25/2025	$	132.30	5	$ 661.50
13019	SR 81-D52 (SR 3010) Walkdown		3/21/2025	3/25/2025	$	64.40	4	$ 257.60
13020	SR 61-14M Construction Walkdown		3/27/2025	4/4/2025	$	60.20	8	$ 481.60
13021	SR 2006-MTM Walkdown		4/4/2025	4/14/2025	$	67.90	10	$ 679.00
13022	SR 44-86S Issue		5/7/2025	5/20/2025	$	182.00	13	$ 2,366.00
13023	SR 3022-005 Utility Meeting		5/23/2025	6/2/2025	$	104.30	10	$ 1,043.00
13024	SR 83-B79 Engineering Walkdown		5/28/2025	6/2/2025	$	108.50	5	$ 542.50
13025	SR 54-090 Engineering Release WD		5/29/2025	6/13/2025	$	109.20	15	$ 1,638.00
13026	SR 83-B79 Walkdown		6/4/2025	6/13/2025	$	108.50	9	$ 976.50
13027	SR 11-350 PennDOT Walkdown		6/6/2025	6/13/2025	$	70.00	7	$ 490.00
13028	SR 632-204 Walkdown		6/13/2025	6/25/2025	$	67.20	12	$ 806.40
13029	Safety Mtg / Material	GREENLEY'S BBQ	1/14/2025	1/30/2025	$	954.00	16	$ 15,264.00
13030	Safety Mtg	DUNKIN #346873 Q35	1/21/2025	2/10/2025	$	105.33	20	$ 2,106.60
13031	Safety/Storm/Rental/Veh Dam	GRANDE PIZZA - DUNMORE	3/6/2025	3/14/2025	$	29.90	8	$ 239.20
13032	Safety/Storm/Rental/Veh Dam	Enterprise	3/6/2025	3/14/2025	$	568.56	8	$ 4,548.48
13033	Safety/Storm/Rental/Veh Dam	KELLYS PUB & EATERY	3/5/2025	3/14/2025	$	31.73	9	$ 285.57
13034	Safety/Storm/Rental/Veh Dam	DUNKIN #346873 Q35	2/27/2025	3/14/2025	$	118.74	15	$ 1,781.10
13035	Safety/Storm/Rental/Veh Dam	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$	(143.19)	11	$ (1,575.09)
13036	Safety/Storm/Rental/Veh Dam	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$	143.19	11	$ 1,575.09
13037	Safety/Storm/Rental/Veh Dam	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$	143.19	11	$ 1,575.09
13038	Storm meals/snacks	CAROUSEL DAIRY BAR & CAFE	3/17/2025	3/31/2025	$	18.19	14	$ 254.66
13039	EHS Level 1-Bucket Truck Rescue	DUNKIN #346873 Q35	3/20/2025	4/11/2025	$	105.85	22	$ 2,328.70
13040	EHS Level 1-Bucket Truck Rescue	DUNKIN #346873 Q35	4/3/2025	4/11/2025	$	116.71	8	$ 933.68
13041	EHS Level 1-Bucket Truck Rescue	GULF OIL 92030344	4/3/2025	4/11/2025	$	196.37	8	$ 1,570.96
13042	Mtg/Crew Visit/EHS/First Aid	DUNKIN #338791	4/22/2025	5/19/2025	$	36.01	27	$ 972.27
13043	Mtg/Crew Visit/EHS/First Aid	GRANDE PIZZA - DUNMORE	4/22/2025	5/19/2025	$	47.73	27	$ 1,288.71
13044	Mtg/Crew Visit/EHS/First Aid	DUNKIN #346873 Q35	4/17/2025	5/19/2025	$	117.79	32	$ 3,769.28
13045	Safety Mtg / EHS Level 1	DUNKIN #346873 Q35	5/15/2025	6/2/2025	$	90.45	18	$ 1,628.10
13046	Safety Mtg / EHS Level 1	STARBUCKS STORE 13329	5/9/2025	6/2/2025	$	47.40	24	$ 1,137.60
13047	Chainsaw trng	STARBUCKS STORE 69770	5/20/2025	6/2/2025	$	47.40	13	$ 616.20
13048	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$	94.00	30	$ 2,820.00
13049	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$	10.34	30	$ 310.20
13050	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$	94.00	29	$ 2,726.00

13051	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13052	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13053	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13054	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13055	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13056	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13057	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13058	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13059	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13060	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13061	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13062	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13063	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13064	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13065	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13066	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13067	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13068	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13069	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13070	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13071	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13072	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13073	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13074	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13075	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13076	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13077	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13078	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13079	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13080	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13081	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13082	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13083	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13084	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13085	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13086	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13087	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13088	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13089	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13090	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13091	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13092	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13093	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13094	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13095	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13096	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13097	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13098	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13099	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13100	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13101	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13102	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13103	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13104	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13105	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13106	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13107	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13108	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13109	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13110	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13111	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13112	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13113	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13114	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13115	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13116	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13117	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13118	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13119	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13120	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13121	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13122	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13123	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13124	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13125	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13126	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13127	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13128	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13129	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13130	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13131	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13132	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13133	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13134	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13135	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13136	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13137	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13138	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13139	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13140	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13141	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13142	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13143	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13144	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13145	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13146	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13147	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13148	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13149	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13150	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13151	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13152	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13153	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13154	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13155	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13156	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13157	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13158	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13159	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20

13160	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13161	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13162	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13163	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13164	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13165	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13166	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13167	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13168	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13169	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13170	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13171	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13172	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13173	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13174	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13175	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13176	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13177	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13178	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13179	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13180	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13181	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13182	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13183	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13184	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13185	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13186	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13187	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13188	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13189	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13190	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13191	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13192	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13193	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13194	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13195	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13196	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13197	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13198	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13199	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13200	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13201	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13202	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13203	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13204	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13205	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13206	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13207	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13208	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13209	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13210	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13211	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13212	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13213	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13214	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13215	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13216	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13217	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13218	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13219	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13220	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13221	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13222	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13223	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13224	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13225	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13226	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13227	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13228	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13229	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13230	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13231	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13232	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13233	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13234	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13235	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13236	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13237	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13238	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13239	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13240	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13241	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13242	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13243	March 2025	ALLEGNT AIR, LLC	2/20/2025	3/12/2025	$ (382.00)	20	$ (7,640.00)
13244	March 2025	ALLEGNT AIR.44L	2/20/2025	3/12/2025	$ 382.00	20	$ 7,640.00
13245	May Employee Lunch	PARKLAND RESTAURANT	5/9/2025	5/27/2025	$ 87.90	18	$ 1,582.20
13246	RUTH T2 Emergency Walkdown		12/23/2024	3/19/2025	$ 57.62	86	$ 4,955.32
13247	South Slatington Sub Visit		2/5/2025	3/19/2025	$ 17.50	42	$ 735.00
13248	Alton Park Sub Visit		2/26/2025	5/1/2025	$ 4.20	64	$ 268.80
13249	Alton Park Sub Visit		2/26/2025	5/1/2025	$ 4.90	64	$ 313.60
13250	LTN VT64 Visit for Ladder		4/15/2025	5/1/2025	$ 95.20	16	$ 1,523.20
13251	Storm 2025AO Travel		4/15/2025	5/15/2025	$ 21.00	30	$ 630.00
13252	Drone Pilot Training Course	ALTITUDEUNIVERSITY	4/8/2025	5/1/2025	$ 97.00	23	$ 2,231.00
13253	SFC Visit 5/1/25 for CBs		5/1/2025	5/15/2025	$ 36.40	14	$ 509.60
13254	Lunch on Sub Walkdowns	TST*SKEETERS BBQ	5/27/2025	6/6/2025	$ 88.55	10	$ 885.50
13255	2026 Sub AOS Walkdowns 6/4/25		6/4/2025	6/6/2025	$ 24.50	2	$ 49.00
13256	2026 Sub AOS Walkdowns 6/17/2025		6/17/2025	6/23/2025	$ 77.70	6	$ 466.20
13257	Storm drill mileage		2/27/2025	3/17/2025	$ 65.10	18	$ 1,171.80
13258	Storm Drill mileage		3/27/2025	5/7/2025	$ 44.80	41	$ 1,836.80
13259	Storm drill		4/29/2025	5/7/2025	$ 44.80	8	$ 358.40
13260	In-Person Storm Drill		12/19/2024	2/13/2025	$ 25.46	56	$ 1,425.76
13261	Storm Food	Jaquelyn's on Main	2/18/2025	3/3/2025	$ 127.20	13	$ 1,653.60
13262	Lunch for Relpres roundup	Diana's Cafe	2/19/2025	3/3/2025	$ 307.58	12	$ 3,690.96
13263	3/16/2025 storm		3/16/2025	3/18/2025	$ 247.80	2	$ 495.60
13264	3/16/2025 storm	Sheetz	3/17/2025	3/18/2025	$ 21.61	1	$ 21.61
13265	3/16/2025 storm	Burger King	3/16/2025	3/18/2025	$ 14.41	2	$ 28.82
13266	3/16/2025 storm	Wawa	3/17/2025	3/18/2025	$ 9.48	1	$ 9.48
13267	3/16/2025 storm	Taco bell	3/16/2025	3/18/2025	$ 17.00	2	$ 34.00
13268	Team lunch	Barley Creek	3/25/2025	5/19/2025	$ 139.25	55	$ 7,658.75

13269	Mileage to RE all hands		6/5/2025	6/13/2025	$ 70.00	8	$ 560.00
13270	Mileage to BLGL walkdown		6/4/2025	6/13/2025	$ 26.60	9	$ 239.40
13271	RE all hands meeting	Jaquelyn's on Main	6/11/2025	6/13/2025	$ 159.00	2	$ 318.00
13272	AT&T	ATT RETAIL ARC 1632	4/16/2025	5/2/2025	$ 131.16	16	$ 2,098.56
13273	Storm Duty Training Session		1/9/2025	6/23/2025	$ 157.50	165	$ 25,987.50
13274	Storm Duty Training Session		3/25/2025	6/23/2025	$ 157.50	90	$ 14,175.00
13275	Storm Duty Training Session		5/29/2025	6/23/2025	$ 157.50	25	$ 3,937.50
13276	3/7/2025 Storm Event		3/6/2025	3/17/2025	$ 157.50	11	$ 1,732.50
13277	3/7/2025 Storm Event	Residence Inn	3/6/2025	3/17/2025	$ 97.00	11	$ 1,067.00
13278	3/7/2025 Storm Event	Residence Inn	3/6/2025	3/17/2025	$ 10.67	11	$ 117.37
13279	cody mummert	TST*ALS OF HAMPDEN	2/17/2025	3/24/2025	$ 59.00	35	$ 2,065.00
13280	cody mummert	BEST BUY 00014787	3/21/2025	4/15/2025	$ 40.26	25	$ 1,006.50
13281	Storm food	Red Robin	11/24/2024	3/12/2025	$ 21.81	108	$ 2,355.48
13282	Storm food	Turkey Hill	11/25/2024	3/12/2025	$ 4.77	107	$ 510.39
13283	Storm food	Applebee's	11/25/2024	3/12/2025	$ 24.12	107	$ 2,580.84
13284	Lunch	Chipotle	2/27/2025	2/27/2025	$ 212.17	0	$ -
13285	Storm Food	Applebee's	5/3/2025	5/5/2025	$ 104.92	2	$ 209.84
13286	Storm Food	P.J. Whelihan's	6/1/2025	6/4/2025	$ 200.45	3	$ 601.35
13287	Storm Food	Sheetz	6/27/2025	6/27/2025	$ 91.77	0	$ -
13288	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13289	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13290	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13291	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13292	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13293	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13294	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13295	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13296	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13297	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13298	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13299	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13300	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13301	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13302	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13303	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13304	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13305	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13306	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13307	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13308	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13309	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13310	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13311	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13312	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13313	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13314	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13315	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 119.00	32	$ 3,808.00
13316	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.14	32	$ 228.48
13317	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 5.95	32	$ 190.40
13318	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 119.00	31	$ 3,689.00
13319	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 7.14	31	$ 221.34
13320	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 5.95	31	$ 184.45
13321	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 119.00	31	$ 3,689.00
13322	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 7.14	31	$ 221.34
13323	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 5.95	31	$ 184.45
13324	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 119.00	31	$ 3,689.00
13325	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 7.14	31	$ 221.34
13326	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 5.95	31	$ 184.45
13327	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 119.00	31	$ 3,689.00
13328	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 7.14	31	$ 221.34
13329	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 5.95	31	$ 184.45
13330	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 119.00	31	$ 3,689.00
13331	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 7.14	31	$ 221.34
13332	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$ 5.95	31	$ 184.45
13333	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13334	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13335	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13336	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13337	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13338	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13339	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13340	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13341	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13342	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13343	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13344	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13345	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13346	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13347	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13348	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13349	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13350	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13351	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13352	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13353	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13354	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13355	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13356	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13357	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13358	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13359	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13360	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13361	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13362	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13363	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13364	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13365	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13366	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13367	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13368	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13369	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13370	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13371	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13372	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13373	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13374	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13375	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00
13376	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 18.20	33	$ 600.60
13377	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$ 140.00	33	$ 4,620.00

13378	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13379	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13380	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13381	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13382	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13383	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13384	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13385	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13386	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13387	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13388	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13389	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13390	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13391	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13392	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13393	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13394	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13395	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13396	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13397	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13398	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13399	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13400	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13401	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13402	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13403	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13404	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13405	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13406	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13407	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13408	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13409	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13410	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13411	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13412	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13413	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13414	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13415	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13416	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13417	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13418	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13419	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13420	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13421	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13422	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13423	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13424	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13425	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13426	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13427	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13428	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13429	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13430	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13431	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13432	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13433	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13434	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13435	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13436	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13437	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13438	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13439	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13440	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13441	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13442	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13443	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13444	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13445	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13446	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13447	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13448	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13449	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13450	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13451	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13452	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13453	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13454	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13455	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13456	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13457	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13458	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13459	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13460	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13461	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13462	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13463	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13464	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13465	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13466	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13467	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13468	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13469	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13470	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13471	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13472	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13473	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13474	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13475	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13476	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13477	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13478	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13479	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	179.00	33	$ 5,907.00
13480	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	19.69	33	$ 649.77
13481	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	129.00	33	$ 4,257.00
13482	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	14.19	33	$ 468.27
13483	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	129.00	33	$ 4,257.00
13484	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	14.19	33	$ 468.27
13485	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	129.00	33	$ 4,257.00
13486	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	14.19	33	$ 468.27

13487	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 199.00	33	$ 6,567.00
13488	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 21.89	33	$ 722.37
13489	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 199.00	33	$ 6,567.00
13490	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 21.89	33	$ 722.37
13491	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 121.26	33	$ 4,001.58
13492	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 13.34	33	$ 440.22
13493	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 204.00	33	$ 6,732.00
13494	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 22.44	33	$ 740.52
13495	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13496	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13497	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13498	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13499	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13500	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13501	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13502	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13503	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13504	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13505	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13506	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13507	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13508	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13509	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13510	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13511	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13512	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13513	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13514	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13515	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13516	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13517	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13518	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13519	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13520	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13521	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13522	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13523	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13524	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13525	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13526	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13527	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 199.00	32	$ 6,368.00
13528	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.89	32	$ 700.48
13529	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 199.00	32	$ 6,368.00
13530	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.89	32	$ 700.48
13531	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 199.00	32	$ 6,368.00
13532	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.89	32	$ 700.48
13533	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 199.00	32	$ 6,368.00
13534	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.89	32	$ 700.48
13535	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13536	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13537	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13538	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13539	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13540	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13541	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13542	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13543	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13544	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13545	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13546	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13547	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13548	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13549	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13550	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13551	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13552	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13553	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13554	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13555	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13556	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13557	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13558	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13559	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13560	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13561	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 139.00	32	$ 4,448.00
13562	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 15.29	32	$ 489.28
13563	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 189.00	32	$ 6,048.00
13564	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 20.79	32	$ 665.28
13565	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 189.00	32	$ 6,048.00
13566	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 20.79	32	$ 665.28
13567	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 199.00	32	$ 6,368.00
13568	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.89	32	$ 700.48
13569	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 149.00	32	$ 4,768.00
13570	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 16.39	32	$ 524.48
13571	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 202.00	32	$ 6,464.00
13572	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 22.22	32	$ 711.04
13573	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 169.00	32	$ 5,408.00
13574	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 18.59	32	$ 594.88
13575	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13576	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13577	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 139.00	33	$ 4,587.00
13578	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 15.29	33	$ 504.57
13579	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13580	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13581	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 199.00	33	$ 6,567.00
13582	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 21.89	33	$ 722.37
13583	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 199.00	33	$ 6,567.00
13584	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 21.89	33	$ 722.37
13585	Storm 2/16	COMFORT INNS	2/17/2025	3/21/2025	$ 3,125.00	32	$ 100,000.00
13586	Storm 2/16	COMFORT INNS	2/17/2025	3/21/2025	$ 406.25	32	$ 13,000.00
13587	Expense Report For January 2025		1/8/2025	2/11/2025	$ 32.90	34	$ 1,118.60
13588	Expense Report For January 2025		1/9/2025	2/11/2025	$ 29.40	33	$ 970.20
13589	Expense Report For January 2025		1/23/2025	2/11/2025	$ 135.10	19	$ 2,566.90
13590	Expense Report For January 2025		1/29/2025	2/11/2025	$ 46.20	13	$ 600.60
13591	Expense Report For January 2025	PA Turnpike	1/30/2025	2/11/2025	$ 14.60	12	$ 175.20
13592	Expense Report For January 2025		1/30/2025	2/11/2025	$ 111.30	12	$ 1,335.60
13593	Expense Report For February 2025		2/12/2025	3/7/2025	$ 81.20	23	$ 1,867.60
13594	Expense Report For February 2025		2/13/2025	3/7/2025	$ 32.20	22	$ 708.40
13595	Expense Report For February 2025		2/20/2025	3/7/2025	$ 77.00	15	$ 1,155.00

13596	Expense Report For February 2025		2/26/2025	3/7/2025	$ 81.20	9	$ 730.80
13597	Expense Report For February 2025	PA Turnpike	2/26/2025	3/7/2025	$ 14.46	9	$ 130.14
13598	Expense Report For February 2025		2/27/2025	3/7/2025	$ 117.60	8	$ 940.80
13599	Expense Report For February 2025	PA Turnpike	2/27/2025	3/7/2025	$ 7.30	8	$ 58.40
13600	Expenses For March 2025		3/19/2025	4/7/2025	$ 182.70	19	$ 3,471.30
13601	Expenses For March 2025		3/25/2025	4/7/2025	$ 30.80	13	$ 400.40
13602	Expenses For March 2025		3/26/2025	4/7/2025	$ 47.60	12	$ 571.20
13603	Celebrate Success	TST*LA COCINA DEL ABUELO	9/23/2024	1/2/2025	$ 79.50	101	$ 8,029.50
13604	Monthly Safety Meeting	WALLYS DELI	10/23/2024	1/14/2025	$ 331.29	83	$ 27,497.07
13605	Celebrate Success	PY *PRIMO HOAGIES	10/29/2024	1/14/2025	$ 132.40	77	$ 10,194.80
13606	Dinner Non-PUC Storm	PJW - LANCASTER	12/5/2024	1/14/2025	$ 35.48	40	$ 1,419.20
13607	Monthly Safety Meeting	WALLYS DELI	12/11/2024	1/14/2025	$ 343.20	34	$ 11,668.80
13608	Monthly Safety Meeting	WALLYS DELI	1/15/2025	3/26/2025	$ 336.67	70	$ 23,566.90
13609	Safety Meeting/Celebrate Success	PY *PRIMO HOAGIES	2/27/2025	4/11/2025	$ 97.36	43	$ 4,186.48
13610	Safety Meeting/Celebrate Success	WALLYS DELI	3/19/2025	4/11/2025	$ 276.34	23	$ 6,355.82
13611	South Region TEAM Meeting	GIANT 6335	3/21/2025	4/11/2025	$ 31.04	21	$ 651.84
13612	South Management Team Meeting	SAL'S PIZZA	3/21/2025	5/30/2025	$ 116.94	70	$ 8,185.80
13613	Safety Meeting/Celebrate Success	PY *PRIMO HOAGIES	4/17/2025	5/30/2025	$ 83.62	43	$ 3,595.66
13614	Safety Meeting/Celebrate Success	PY *PRIMO HOAGIES	5/15/2025	5/30/2025	$ 101.58	15	$ 1,523.70
13615	EZ Pass Jan/Feb 2025	PTC EZ PASS AUTO RE.	1/15/2025	2/24/2025	$ 35.00	40	$ 1,400.00
13616	EZ Pass Jan/Feb 2025	PTC EZ PASS AUTO RE.	2/9/2025	2/24/2025	$ 35.00	15	$ 525.00
13617	Jan 30 storm	PROMISED LAND INN	1/30/2025	2/24/2025	$ 21.91	25	$ 547.75
13618	PUC Storm 2/16,17	WEGMANS ALLENTOWN #79	2/17/2025	2/24/2025	$ 15.25	7	$ 106.75
13619	PUC Storm 2/16,17	OLO*133 HONEYGROW QUA	2/17/2025	2/24/2025	$ 16.39	7	$ 114.73
13620	PUC Storm 2/16,17	BURGER KING #24476	2/17/2025	2/24/2025	$ 10.79	7	$ 75.53
13621	3.6.25 Storm Duty	QUICK CHICK	3/6/2025	3/24/2025	$ 18.00	18	$ 324.00
13622	EZ Pass Replenishment March	PTC EZ PASS AUTO RE.	2/21/2025	4/30/2025	$ 35.00	68	$ 2,380.00
13623	EZ Pass Replenishment March	PTC EZ PASS AUTO RE.	3/7/2025	4/30/2025	$ 35.00	54	$ 1,890.00
13624	3.17.25 Storm Duty Report	WEIS MARKETS 106	3/17/2025	4/30/2025	$ 2.45	44	$ 107.80
13625	3.17.25 Storm Duty Report	SQ *THE BREW	3/17/2025	4/30/2025	$ 6.30	44	$ 277.20
13626	3.17.25 Storm Duty Report	CALIFORNIA TACO COMPANY	3/17/2025	4/30/2025	$ 16.50	44	$ 726.00
13627	3.17.25 Storm Duty Report	GREAT WALL CHINESE RESTAU	3/17/2025	4/30/2025	$ 23.00	44	$ 1,012.00
13628	Supply Chain Summit	Embassy Suites	4/14/2025	4/25/2025	$ 163.78	11	$ 1,801.58
13629	Supply Chain Summit	Embassy Suites	4/15/2025	4/25/2025	$ 163.78	10	$ 1,637.80
13630	Supply Chain Summit	Embassy Suites	4/16/2025	4/25/2025	$ 163.78	9	$ 1,474.02
13631	Drive Time		5/19/2025	5/30/2025	$ 79.10	11	$ 870.10
13632	Drive Time		5/28/2025	5/30/2025	$ 89.60	2	$ 179.20
13633	Drive Time		6/4/2025	6/9/2025	$ 100.10	5	$ 500.50
13634	Drive Time		6/5/2025	6/9/2025	$ 109.20	4	$ 436.80
13635	Drive Time		6/9/2025	6/13/2025	$ 59.50	4	$ 238.00
13636	Drive Time		6/13/2025	6/16/2025	$ 88.90	3	$ 266.70
13637	Drive Time		6/12/2025	6/16/2025	$ 79.10	4	$ 316.40
13638	Drive Time		6/19/2025	6/27/2025	$ 79.10	8	$ 632.80
13639	Drive Time		6/24/2025	6/27/2025	$ 79.10	3	$ 237.30
13640	Drive Time		6/25/2025	6/27/2025	$ 79.10	2	$ 158.20
13641	Drive Time		6/26/2025	6/27/2025	$ 30.10	1	$ 30.10
13642	Gas		2/11/2025	3/3/2025	$ 165.20	20	$ 3,304.00
13643	Mileage Reimbursement May & June		5/13/2025	6/13/2025	$ 18.20	31	$ 564.20
13644	Mileage Reimbursement May & June		6/5/2025	6/13/2025	$ 61.60	8	$ 492.80
13645	Mileage Reimbursement May & June		5/21/2025	6/13/2025	$ 30.10	23	$ 692.30
13646	2025 Planning Session	TST*THE SHELBY	12/17/2024	1/2/2025	$ 108.75	16	$ 1,740.00
13647	KY Trip January 2025_Lisa	American Airlines	1/7/2025	1/14/2025	$ 1,054.97	7	$ 7,384.79
13648	KY Trip expenses_Lisa	UBER *TRIP	1/20/2025	2/5/2025	$ 84.98	16	$ 1,359.68
13649	KY Trip expenses_Lisa	HUDSON ST2054	1/20/2025	2/5/2025	$ 3.99	16	$ 63.84
13650	KY Trip expenses_Lisa	UBER *TRIP	1/23/2025	2/5/2025	$ 40.26	13	$ 523.38
13651	KY Trip expenses_Lisa	UBER *TRIP	1/22/2025	2/5/2025	$ 24.97	14	$ 349.58
13652	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 5.77	15	$ 86.55
13653	KY Trip expenses_Lisa	TST* SBARRO - PHL TERMINA	1/21/2025	2/5/2025	$ 7.56	15	$ 113.40
13654	KY Trip expenses_Lisa	HOTEL RES-THE AMERICUS	1/23/2025	2/5/2025	$ (147.43)	13	$ (1,916.59)
13655	KY Trip expenses_Lisa	COAL'S ARTISAN PIZ SDF	1/24/2025	2/5/2025	$ 16.41	12	$ 196.92
13656	KY Trip expenses_Lisa	Courtyards	1/20/2025	2/5/2025	$ 139.00	16	$ 2,224.00
13657	KY Trip expenses_Lisa	Courtyards	1/20/2025	2/5/2025	$ 24.55	16	$ 392.80
13658	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 159.00	15	$ 2,385.00
13659	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 28.09	15	$ 421.35
13660	KY Trip expenses_Lisa	Courtyards	1/22/2025	2/5/2025	$ 164.00	14	$ 2,296.00
13661	KY Trip expenses_Lisa	Courtyards	1/22/2025	2/5/2025	$ 28.96	14	$ 405.44
13662	KY Trip expenses_Lisa	Courtyards	1/23/2025	2/5/2025	$ 159.00	13	$ 2,067.00
13663	KY Trip expenses_Lisa	Courtyards	1/23/2025	2/5/2025	$ 28.09	13	$ 365.17
13664	KY Trip expenses_Lisa	Courtyards	1/20/2025	2/5/2025	$ 7.89	16	$ 126.24
13665	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 5.77	15	$ 86.55
13666	KY Trip expenses_Lisa	Courtyards	1/22/2025	2/5/2025	$ 5.77	14	$ 80.78
13667	KY Trip expenses_Lisa	UBER *TRIP	1/25/2025	2/5/2025	$ 89.65	11	$ 986.15
13668	Retirement Luncheon_Fran		3/25/2025	4/9/2025	$ 9.10	15	$ 136.50
13669	Retirement Luncheon_Fran	RENAISSANCE ALLENTOWN	3/25/2025	4/9/2025	$ 160.00	15	$ 2,400.00
13670	Retirement Luncheon_Fran	RENAISSANCE ALLENTOWN	3/25/2025	4/9/2025	$ 16.96	15	$ 254.40
13671	Retirement Luncheon_Fran	RENAISSANCE ALLENTOWN	3/26/2025	4/9/2025	$ 16.00	14	$ 224.00
13672	Kentucky_June 2-5_Norden	American Airlines	4/29/2025	6/19/2025	$ 446.97	51	$ 22,795.47
13673	KY_Sept 7- Sept 12_Norden	American Airlines	5/8/2025	6/19/2025	$ 446.97	42	$ 18,772.74
13674	KY_June 2nd-5th_Lisa	Enjoy the Ride with Norm, LLC	6/6/2025	6/19/2025	$ 110.00	13	$ 1,430.00
13675	KY_June 2nd-5th_Lisa	UBER *TRIP	6/3/2025	6/19/2025	$ 58.77	16	$ 940.32
13676	KY_June 2nd-5th_Lisa	Enjoy the Ride with Norm, LLC	6/2/2025	6/19/2025	$ 95.00	17	$ 1,615.00
13677	KY_June 2nd-5th_Lisa	HUDSON ST1855	6/2/2025	6/19/2025	$ 3.81	17	$ 64.77
13678	KY_June 2nd-5th_Lisa	STARBUCKS EVENINGS SDF	6/5/2025	6/19/2025	$ 5.41	14	$ 75.74
13679	KY_June 2nd-5th_Lisa	STARBUCKS PRE SEC SDF	6/2/2025	6/19/2025	$ 5.41	17	$ 91.97
13680	KY_June 2nd-5th_Lisa	Courtyards	6/2/2025	6/19/2025	$ 84.15	17	$ 1,430.55
13681	KY_June 2nd-5th_Lisa	Courtyards	6/2/2025	6/19/2025	$ 13.59	17	$ 231.03
13682	KY_June 2nd-5th_Lisa	Courtyards	6/3/2025	6/19/2025	$ 84.15	16	$ 1,346.40
13683	KY_June 2nd-5th_Lisa	Courtyards	6/3/2025	6/19/2025	$ 13.59	16	$ 217.44
13684	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 84.15	15	$ 1,262.25
13685	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 13.59	15	$ 203.85
13686	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 5.27	15	$ 79.05
13687	KY_June 2nd-5th_Lisa	Courtyards	6/2/2025	6/19/2025	$ 1.26	17	$ 21.42
13688	KY_June 2nd-5th_Lisa	Courtyards	6/3/2025	6/19/2025	$ 1.26	16	$ 20.16
13689	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 1.26	15	$ 18.90
13690	Steve Nosek		1/9/2025	1/16/2025	$ 43.40	7	$ 303.80
13691	Steve Nosek		1/14/2025	1/16/2025	$ 50.40	2	$ 100.80
13692	Steve Nosek		1/21/2025	2/3/2025	$ 46.20	13	$ 600.60
13693	Steve Nosek		1/29/2025	2/6/2025	$ 72.10	8	$ 576.80
13694	Steve Nosek		2/13/2025	3/21/2025	$ 52.50	36	$ 1,890.00
13695	Steve Nosek		2/21/2025	3/21/2025	$ 60.20	28	$ 1,685.60
13696	Steve Nosek		3/13/2025	3/21/2025	$ 62.30	8	$ 498.40
13697	Steve Nosek		3/30/2025	4/2/2025	$ 40.60	3	$ 121.80
13698	Steve Nosek		5/5/2025	5/12/2025	$ 30.80	7	$ 215.60
13699	Steve Nosek		5/8/2025	5/12/2025	$ 43.40	4	$ 173.60
13700	Steve Nosek		4/10/2025	5/12/2025	$ 40.60	32	$ 1,299.20
13701	Steve Nosek		4/8/2025	5/12/2025	$ 47.60	34	$ 1,618.40
13702	Steve Nosek		4/18/2025	5/12/2025	$ 74.90	24	$ 1,797.60
13703	Steve Nosek	TRIVET II	5/19/2025	5/31/2025	$ 45.12	12	$ 541.44
13704	Steve Nosek		6/12/2025	6/18/2025	$ 50.40	6	$ 302.40

13705	Steve Nosek		6/2/2025	6/18/2025	$ 47.60	16	$ 761.60
13706	Steve Nosek		6/5/2025	6/18/2025	$ 48.30	13	$ 627.90
13707	Steve Nosek		6/26/2025	6/26/2025	$ 77.70	0	$ -
13708	Steve Nosek		4/24/2025	6/26/2025	$ 56.70	63	$ 3,572.10
13709	Mileage Reimbursement		12/20/2024	1/11/2025	$ 26.13	22	$ 574.86
13710	Mileage Reimbursement		1/7/2025	1/11/2025	$ 40.60	4	$ 162.40
13711	Mileage Reimbursement		1/9/2025	1/11/2025	$ 43.40	2	$ 86.80
13712	Mileage Reimbursement		1/10/2025	1/11/2025	$ 26.60	1	$ 26.60
13713	Mileage Reimbursement		1/15/2025	1/24/2025	$ 71.40	9	$ 642.60
13714	Mileage Reimbursement		1/23/2025	1/24/2025	$ 67.20	1	$ 67.20
13715	Mileage Reimbursement		1/29/2025	2/10/2025	$ 76.30	12	$ 915.60
13716	Mileage Reimbursement		1/30/2025	2/10/2025	$ 26.60	11	$ 292.60
13717	Mileage Reimbursement		2/5/2025	2/10/2025	$ 39.20	5	$ 196.00
13718	Mileage Reimbursement		2/13/2025	3/7/2025	$ 67.20	22	$ 1,478.40
13719	Mileage Reimbursement		3/7/2025	3/7/2025	$ 44.80	0	$ -
13720	Mileage Reimbursement		3/7/2025	3/7/2025	$ 74.20	0	$ -
13721	Mileage Reimbursement		3/12/2025	3/28/2025	$ 85.40	16	$ 1,366.40
13722	Mileage Reimbursement		3/21/2025	3/28/2025	$ 42.00	7	$ 294.00
13723	Mileage Reimbursement		3/24/2025	3/28/2025	$ 76.30	4	$ 305.20
13724	Mileage Reimbursement		4/1/2025	4/25/2025	$ 67.90	24	$ 1,629.60
13725	Mileage Reimbursement		4/9/2025	4/25/2025	$ 43.40	16	$ 694.40
13726	Mileage Reimbursement		4/15/2025	4/25/2025	$ 63.00	10	$ 630.00
13727	Mileage Reimbursement		4/22/2025	4/25/2025	$ 60.20	3	$ 180.60
13728	Mileage Reimbursement		4/23/2025	4/25/2025	$ 46.20	2	$ 92.40
13729	Mileage Reimbursement		4/29/2025	5/5/2025	$ 39.90	6	$ 239.40
13730	Mileage Reimbursement		4/30/2025	5/5/2025	$ 75.60	5	$ 378.00
13731	Mileage Reimbursement		5/1/2025	5/5/2025	$ 43.40	4	$ 173.60
13732	Mileage Reimbursement		5/2/2025	5/5/2025	$ 49.00	3	$ 147.00
13733	Mileage Reimbursement		4/28/2025	5/5/2025	$ 78.40	7	$ 548.80
13734	Mileage Reimbursement		5/9/2025	5/17/2025	$ 62.30	8	$ 498.40
13735	Mileage Reimbursement		5/12/2025	5/17/2025	$ 29.40	5	$ 147.00
13736	Mileage Reimbursement		5/16/2025	5/17/2025	$ 53.90	1	$ 53.90
13737	Mileage Reimbursement		5/15/2025	5/17/2025	$ 56.70	2	$ 113.40
13738	Mileage Reimbursement		5/19/2025	5/31/2025	$ 16.10	12	$ 193.20
13739	Mileage Reimbursement		5/21/2025	5/31/2025	$ 46.90	10	$ 469.00
13740	Mileage Reimbursement		5/28/2025	5/31/2025	$ 39.90	3	$ 119.70
13741	Mileage Reimbursement		5/29/2025	5/31/2025	$ 76.30	2	$ 152.60
13742	Mileage Reimbursement		5/30/2025	5/31/2025	$ 51.10	1	$ 51.10
13743	Mileage Reimbursement		6/3/2025	6/8/2025	$ 125.30	5	$ 626.50
13744	Mileage Reimbursement - 13069832		6/5/2025	6/23/2025	$ 39.90	18	$ 718.20
13745	Mileage Reimbursement - 13069832		6/7/2025	6/23/2025	$ 41.30	16	$ 660.80
13746	Mileage Reimbursement - 13069832		6/10/2025	6/23/2025	$ 41.30	13	$ 536.90
13747	Mileage Reimbursement - 13069832		6/13/2025	6/23/2025	$ 44.10	10	$ 441.00
13748	Mileage Reimbursement - 13069832		6/19/2025	6/23/2025	$ 39.90	4	$ 159.60
13749	Mileage Reimbursement 238260		6/11/2025	6/23/2025	$ 40.60	12	$ 487.20
13750	Mileage Reimbursement 238260		6/17/2025	6/23/2025	$ 55.30	6	$ 331.80
13751	Mileage Reimbursement 238260		6/21/2025	6/23/2025	$ 43.40	2	$ 86.80
13752	Mileage Reimbursement - 308220		6/14/2025	6/23/2025	$ 47.60	9	$ 428.40
13753	CC-Venice Pizza	VENICE PIZZA	4/11/2025	4/21/2025	$ 15.25	10	$ 152.50
13754	Kentucky CSS Training	Enterprise	4/3/2025	5/6/2025	$ 370.70	33	$ 12,233.10
13755	Kentucky CSS Training	BLUE HORSE CAFE	4/3/2025	5/6/2025	$ 27.32	33	$ 901.56
13756	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$ 118.85	37	$ 4,397.45
13757	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$ 7.92	37	$ 293.04
13758	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$ 10.10	37	$ 373.70
13759	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$ 1.19	37	$ 44.03
13760	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$ 1.78	37	$ 65.86
13761	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$ 114.57	36	$ 4,124.52
13762	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$ 7.63	36	$ 274.68
13763	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$ 9.74	36	$ 350.64
13764	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$ 1.15	36	$ 41.40
13765	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$ 1.72	36	$ 61.92
13766	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$ 114.57	35	$ 4,009.95
13767	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$ 7.63	35	$ 267.05
13768	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$ 9.74	35	$ 340.90
13769	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$ 1.15	35	$ 40.25
13770	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$ 1.72	35	$ 60.20
13771	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$ 114.57	34	$ 3,895.38
13772	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$ 7.63	34	$ 259.42
13773	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$ 9.74	34	$ 331.16
13774	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$ 1.15	34	$ 39.10
13775	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$ 1.72	34	$ 58.48
13776	Kentucky CSS Training	Avis	4/3/2025	5/6/2025	$ 178.48	33	$ 5,889.84
13777	Kentucky CSS Training	GORDON RAMSAY STEAK	4/2/2025	5/6/2025	$ 75.00	34	$ 2,550.00
13778	Kentucky CSS Training	BLUE HORSE CAFE	4/2/2025	5/6/2025	$ 25.20	34	$ 856.80
13779	Kentucky CSS Training	BLUE HORSE CAFE	3/31/2025	5/6/2025	$ 26.20	36	$ 943.20
13780	Kentucky CSS Training	TST*WINKITCHEN - PHL	3/30/2025	5/6/2025	$ 14.71	37	$ 544.27
13781	Kentucky CSS Training	ETOLLAVIS U348054840	4/11/2025	5/6/2025	$ 18.14	25	$ 453.50
13782	Kentucky CSS Training	ADTRAV Travel Management	3/30/2025	5/6/2025	$ 770.73	37	$ 28,517.01
13783	Kentucky CSS Training	Popeyes	4/3/2025	5/6/2025	$ 14.69	33	$ 484.77
13784	Kentucky CSS Training	American	4/15/2025	5/6/2025	$ (47.28)	21	$ (992.88)
13785	Kentucky CSS Training	ETOLLAVIS U348054840	5/4/2025	5/19/2025	$ 3.00	15	$ 45.00
13786	Reliability All Hands		6/5/2025	6/19/2025	$ 66.50	14	$ 931.00
13787	Reliability All Hands	YumYum Bake Shop	6/5/2025	6/19/2025	$ 45.49	14	$ 636.86
13788	Interns First Day		5/21/2025	6/13/2025	$ 38.50	23	$ 885.50
13789	Seminar fee	NATL ASSN REG UTIL COMM	12/16/2024	1/2/2025	$ 425.00	17	$ 7,225.00
13790	Catering December	PPL CATER	12/19/2024	1/2/2025	$ 200.61	14	$ 2,808.54
13791	Catering December	PPL CATER	12/19/2024	1/2/2025	$ 273.16	14	$ 3,824.24
13792	Catering December	PPL CATER	12/19/2024	1/2/2025	$ 190.67	14	$ 2,669.38
13793	December Employee Event	PPL CENTER FOOD SERVIC	1/2/2025	1/13/2025	$ 736.18	11	$ 8,097.98
13794	January Onboarding Class	PPL CATER	1/10/2025	1/28/2025	$ 182.11	18	$ 3,277.98
13795	January Onboarding Class	PPL CATER	1/10/2025	1/28/2025	$ 173.02	18	$ 3,114.36
13796	Power Lunch and Learn	EZCATER*WEGMANS	1/30/2025	2/6/2025	$ 542.64	7	$ 3,798.48
13797	Catering Team Meeting	PPL CATER	1/29/2025	2/6/2025	$ 227.45	8	$ 1,819.60
13798	EU Leadership Meeting	KALAHARI RESORT - PA	2/17/2025	2/26/2025	$ 600.00	9	$ 5,400.00
13799	catering February	WEGMANS ALLENTOWN #79	2/26/2025	3/10/2025	$ 54.29	12	$ 651.48
13800	catering February	EZCATER*WEGMANS	2/25/2025	3/10/2025	$ 394.03	13	$ 5,122.39
13801	March Onboarding Catering	PPL CATER	3/13/2025	3/19/2025	$ 618.45	6	$ 3,710.70
13802	March Onboarding Catering	PPL CATER	3/13/2025	3/19/2025	$ 502.95	6	$ 3,017.70
13803	April EU Leadership meeting	DELTA HOTELS	3/6/2025	3/24/2025	$ 5,000.00	18	$ 90,000.00
13804	April Department meeting deposit	MADELINES - TURNSTONE	3/12/2025	3/19/2025	$ 300.00	7	$ 2,100.00
13805	Catering for Team meeting	PPL CATER	3/19/2025	3/27/2025	$ 415.54	8	$ 3,324.32
13806	April EU Leadership meeting	DELTA HOTELS	4/8/2025	4/17/2025	$ 3,901.34	9	$ 35,112.06
13807	April EU Leadership meeting	DELTA HOTELS	4/7/2025	4/17/2025	$ 3,901.34	10	$ 39,013.40
13808	April Onboarding class	PPL CATER	4/10/2025	4/15/2025	$ 523.11	5	$ 2,615.55
13809	April Onboarding class	PPL CATER	4/10/2025	4/15/2025	$ 488.98	5	$ 2,444.90
13810	April Expenses	EZCater	4/22/2025	4/28/2025	$ 730.43	6	$ 4,382.58
13811	April Expenses	EZCater	4/23/2025	4/28/2025	$ 715.25	5	$ 3,576.25
13812	April Expenses	Amazon	4/13/2025	4/28/2025	$ 93.27	15	$ 1,399.05
13813	catering - 2 day April meeting	PPL CATER	4/24/2025	5/2/2025	$ 567.79	8	$ 4,542.32

13814	catering - 2 day April meeting	PPL CATER	4/24/2025	5/2/2025	$ 446.00	8	$	3,568.00
13815	April Power Lunch	PPL CATER	4/30/2025	5/12/2025	$ 415.54	12	$	4,986.48
13816	May Onboarding	PPL CATER	5/15/2025	6/2/2025	$ 265.08	18	$	4,771.44
13817	May Onboarding	PPL CATER	5/15/2025	6/2/2025	$ 380.11	18	$	6,841.98
13818	May Power Lunch	EZCATER*WEGMANS	5/28/2025	6/4/2025	$ 412.06	7	$	2,884.42
13819	June Onboarding Catering	PPL CATER	6/12/2025	6/24/2025	$ 401.92	12	$	4,823.04
13820	June Onboarding Catering	PPL CATER	6/12/2025	6/24/2025	$ 597.65	12	$	7,171.80
13821	Catering for June meetings	EZCATER*WEGMANS	6/17/2025	6/30/2025	$ 431.99	13	$	5,615.87
13822	Catering for June meetings	PPL CATER	6/18/2025	6/30/2025	$ 276.82	12	$	3,321.84
13823	EZPass Tolls	PTC EZPASS CSC WEB IVR	1/8/2025	1/16/2025	$ 97.00	8	$	776.00
13824	EZPass Tolls	CR LAPPS FAMILY RESTAU	1/10/2025	1/16/2025	$ 42.48	6	$	254.88
13825	January Ezpass	PTC EZPASS CSC WEB IVR	2/5/2025	2/10/2025	$ 135.80	5	$	679.00
13826	Parking for SPIRIT Training	ARENA DECK	2/28/2025	3/3/2025	$ 12.00	3	$	36.00
13827	Parking for SPIRIT Training	ARENA DECK	2/26/2025	3/3/2025	$ 17.00	5	$	85.00
13828	March 10, 2025	PTC EZPASS CSC WEB IVR	3/4/2025	3/11/2025	$ 204.10	7	$	1,428.70
13829	March 10, 2025	PPL CATER	3/6/2025	3/11/2025	$ 376.60	5	$	1,883.00
13830	March 10, 2025	AGENT FEE 8900902253513	3/4/2025	3/11/2025	$ 3.00	7	$	21.00
13831	March 10, 2025	American Airlines	3/4/2025	3/11/2025	$ 596.97	7	$	4,178.79
13832	Transervice Introduction	PPL CATER	3/13/2025	3/21/2025	$ 96.39	8	$	771.12
13833	Storm Duty	MAMAS ITALIAN GRILL	3/16/2025	3/21/2025	$ 620.15	5	$	3,100.75
13834	Transervice Introduction	PPL CATER	3/13/2025	3/21/2025	$ 96.39	8	$	771.12
13835	Altec Trip	FSP*5 GUYS TRANSPORTATION	3/27/2025	4/9/2025	$ 120.13	13	$	1,561.69
13836	Altec Trip	FSP*5 GUYS TRANSPORTATION	3/27/2025	4/9/2025	$ 120.13	13	$	1,561.69
13837	Altec Trip	SUBWAY 60003	3/31/2025	4/9/2025	$ 21.03	9	$	189.27
13838	Altec Trip	LEHIGH NORTHAMPTON AIRPOR	4/2/2025	4/9/2025	$ 72.00	7	$	504.00
13839	Altec Trip	Fairfield Inns	3/31/2025	4/9/2025	$ 209.00	9	$	1,881.00
13840	Altec Trip	Fairfield Inns	3/31/2025	4/9/2025	$ 34.90	9	$	314.10
13841	Altec Trip	Fairfield Inns	4/1/2025	4/9/2025	$ 209.00	8	$	1,672.00
13842	Altec Trip	Fairfield Inns	4/1/2025	4/9/2025	$ 34.90	8	$	279.20
13843	Altec Trip	PAR*SMOOTHIE KING SK2146	4/2/2025	4/9/2025	$ 23.83	7	$	166.81
13844	Altec Trip	PHILLY PRETZEL FACTORY	3/31/2025	4/9/2025	$ 12.04	9	$	108.36
13845	March 2025 EzPass	PTC EZ PASS CSC	4/10/2025	4/16/2025	$ 297.92	6	$	1,787.52
13846	Storm 4-16-25	MAMAS ITALIAN GRILL	4/16/2025	4/22/2025	$ 230.19	6	$	1,381.14
13847	EZ Pass April	PTC EZPASS CSC WEB IVR	5/6/2025	5/12/2025	$ 211.40	6	$	1,268.40
13848	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/2/2025	6/13/2025	$ 209.00	11	$	2,299.00
13849	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/2/2025	6/13/2025	$ 25.08	11	$	275.88
13850	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$ 209.00	10	$	2,090.00
13851	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$ 25.08	10	$	250.80
13852	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/1/2025	6/13/2025	$ 10.00	12	$	120.00
13853	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/2/2025	6/13/2025	$ 10.00	11	$	110.00
13854	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$ 10.00	10	$	100.00
13855	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$ 2.00	10	$	20.00
13856	June 13, 2025		6/1/2025	6/13/2025	$ 256.20	12	$	3,074.40
13857	June 13, 2025		6/4/2025	6/13/2025	$ 256.20	9	$	2,305.80
13858	June 13, 2025	PPL CATER	5/29/2025	6/13/2025	$ 397.18	15	$	5,957.70
13859	June EZPass	PTC EZPASS CSC WEB IVR	6/10/2025	6/17/2025	$ 217.00	7	$	1,519.00
13860	FISR Eats	Taphouse by McCall Collective	5/24/2025	5/25/2025	$ 94.61	1	$	94.61
13861	Energy Association of PA Interco	IN *ENERGY ASSOCIATION OF	12/6/2024	1/21/2025	$ 52.50	46	$	2,415.00
13862	Housing for 2/16 & 2/17 storm	DoubleTree Hotels	2/16/2025	3/12/2025	$ 5,554.44	24	$	133,306.56
13863	Housing for 2/16 & 2/17 storm	DoubleTree Hotels	2/17/2025	3/12/2025	$ 9,720.27	23	$	223,566.21
13864	Housing for 3/16-3/18/25	Hilton Hotels	3/17/2025	3/28/2025	$ 2,820.00	11	$	31,020.00
13865	Housing for 3/16-3/18/25	Hilton Hotels	3/17/2025	3/28/2025	$ 310.20	11	$	3,412.20
13866	Housing for 3/16-3/18/25	Hilton Hotels	3/16/2025	3/28/2025	$ 2,726.00	12	$	32,712.00
13867	Housing for 3/16-3/18/25	Hilton Hotels	3/16/2025	3/28/2025	$ 299.86	12	$	3,598.32
13868	EAP Fall Committee Meeting	IN *ENERGY ASSOCIATION OF	12/6/2024	1/21/2025	$ 52.50	46	$	2,415.00
13869	EAP Fall Committee Meeting	WWW.ENERGYPA.ORG	9/30/2024	1/21/2025	$ 248.00	113	$	28,024.00
13870	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/8/2024	1/21/2025	$ 155.25	105	$	16,301.25
13871	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/8/2024	1/21/2025	$ 63.25	105	$	6,641.25
13872	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/9/2024	1/21/2025	$ 155.25	104	$	16,146.00
13873	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/9/2024	1/21/2025	$ 63.24	104	$	6,576.96
13874	EAP Fall Committee Meeting		10/8/2024	1/21/2025	$ 82.41	105	$	8,653.05
13875	DER Lab Tour Lunch	AFGHAN KABOBS & GRILL	12/18/2024	1/21/2025	$ 62.12	34	$	2,112.08
13876	IT&R/CEI Annual Dinner	TST*THE SHELBY	1/14/2025	3/31/2025	$ 673.08	76	$	51,154.08
13877	Interconnections Business Lunch	PJW - ALLENTOWN	1/13/2025	4/17/2025	$ 141.06	94	$	13,259.64
13878	Work Phone Case	CELLULAR ACCESSORIES FOR	1/13/2025	4/1/2025	$ 42.94	78	$	3,349.32
13879	Spirit Training 2024	RENAISSANCE ALLENTOWN	2/25/2025	4/17/2025	$ 160.00	51	$	8,160.00
13880	Spirit Training 2024	RENAISSANCE ALLENTOWN	2/25/2025	4/17/2025	$ 16.00	51	$	816.00
13881	Spirit Training 2024	Allentown Parking Authority - Strata L	2/25/2025	4/17/2025	$ 15.00	51	$	765.00
13882	Spirit Training 2024	Allentown Parking Authority - Strata L	2/24/2025	4/17/2025	$ 14.00	52	$	728.00
13883	Spirit Training 2024	Allentown Parking Authority - Strata L	2/26/2025	4/17/2025	$ 29.00	50	$	1,450.00
13884	Spirit Training 2024	Allentown Parking Authority - Strata L	2/27/2025	4/17/2025	$ 14.00	49	$	686.00
13885	Mileage for Comm site review		12/20/2024	1/3/2025	$ 24.12	14	$	337.68
13886	Personal Car Mileage		3/1/2025	3/4/2025	$ 26.60	3	$	79.80
13887	Mileage for BEYOND training		6/17/2025	6/18/2025	$ 68.60	1	$	68.60
13888	travel to Hazelton SCF 6-5-25		6/5/2025	6/26/2025	$ 66.50	21	$	1,396.50
13889	travel to Scranton SCF 6-9-25		6/9/2025	6/19/2025	$ 93.10	10	$	931.00
13890	travel to Scranton SCF 6-12-25		6/12/2025	6/19/2025	$ 93.10	7	$	651.70
13891	Lancaster Parking Authority 12-1	LANCASTER PARKING AUTHORI	12/18/2024	1/7/2025	$ 5.00	20	$	100.00
13892	Personal Car Mileage Dec 2024		12/16/2024	1/8/2025	$ 8.71	23	$	200.33
13893	Personal Car Mileage Dec 2024		12/16/2024	1/8/2025	$ 3.35	23	$	77.05
13894	Personal Car Mileage Dec 2024		12/17/2024	1/8/2025	$ 121.94	22	$	2,682.68
13895	Personal Car Mileage Dec 2024		12/18/2024	1/8/2025	$ 60.97	21	$	1,280.37
13896	Kelly Palmer Expense Report	HRC-CREDC* PA	1/12/2025	1/31/2025	$ 65.00	19	$	1,235.00
13897	Parking - Team Meeting Day	97606 HARRISBURG UNIVERSI	1/16/2025	1/31/2025	$ 30.00	15	$	450.00
13898	Parking	97606 HARRISBURG UNIVERSI	1/22/2025	1/31/2025	$ 15.00	9	$	135.00
13899	HRC - CREDC 2025 Economic Foreca	HRC-CREDC* PA	1/27/2025	2/7/2025	$ 75.00	11	$	825.00
13900	EDC Annual Meeting	EB *2025 EDC ANNUAL ME	1/30/2025	2/7/2025	$ 75.00	8	$	600.00
13901	Parking - Feb 21 2025	97606 HARRISBURG UNIVERSI	2/4/2025	2/25/2025	$ 17.00	21	$	357.00
13902	Personal Car Mileage		1/9/2025	3/12/2025	$ 21.00	62	$	1,302.00
13903	Personal Car Mileage		1/10/2025	3/12/2025	$ 60.20	61	$	3,672.20
13904	Personal Car Mileage		1/13/2025	3/12/2025	$ 56.00	58	$	3,248.00
13905	Personal Car Mileage		1/15/2025	3/12/2025	$ 11.20	56	$	627.20
13906	Personal Car Mileage		1/15/2025	3/12/2025	$ 63.00	56	$	3,528.00
13907	Personal Car Mileage		1/22/2025	3/12/2025	$ 16.10	49	$	788.90
13908	Personal Car Mileage		1/23/2025	3/12/2025	$ 16.80	48	$	806.40
13909	Personal Car Mileage		1/24/2025	3/12/2025	$ 11.90	47	$	559.30
13910	Personal Car Mileage		1/29/2025	3/12/2025	$ 33.60	42	$	1,411.20
13911	Personal Car Mileage		1/30/2025	3/12/2025	$ 14.00	41	$	574.00
13912	Personal Car Mileage		2/4/2025	3/12/2025	$ 14.00	36	$	504.00
13913	Personal Car Mileage		2/7/2025	3/12/2025	$ 16.10	33	$	531.30
13914	Personal Car Mileage		2/11/2025	3/12/2025	$ 9.80	29	$	284.20
13915	Personal Car Mileage		2/11/2025	3/12/2025	$ 46.20	29	$	1,339.80
13916	Personal Car Mileage		2/11/2025	3/12/2025	$ 35.00	29	$	1,015.00
13917	Personal Car Mileage		2/24/2025	3/12/2025	$ 53.20	16	$	851.20
13918	Parking	Farmshow	1/9/2025	3/12/2025	$ 15.00	62	$	930.00
13919	2-27-25 Parking	97606 HARRISBURG UNIVERSI	2/27/2025	5/6/2025	$ 17.00	68	$	1,156.00
13920	Lancaster EDC Parking	LANCASTER PARKING AUTHORI	3/4/2025	3/12/2025	$ 5.00	8	$	40.00
13921	Parking, Lancaster City Alliance	CPL - HAGER LOTS	3/5/2025	3/12/2025	$ 8.00	7	$	56.00
13922	Parking	97606 HARRISBURG UNIVERSI	3/6/2025	3/12/2025	$ 17.00	6	$	102.00

13923	HRC/ CREDC Annual Dinner	HRC-CREDC* PA	3/6/2025	3/12/2025	$	175.00	6	$ 1,050.00
13924	Parking HBG - 17$	97606 HARRISBURG UNIVERSI	3/20/2025	4/16/2025	$	17.00	27	$ 459.00
13925	Parking -$12 HBG 3-20-25	97606 HARRISBURG UNIVERSI	3/20/2025	4/16/2025	$	12.00	27	$ 324.00
13926	Personal Mileage		2/26/2025	4/16/2025	$	58.80	49	$ 2,881.20
13927	Personal Mileage		2/27/2025	4/16/2025	$	8.40	48	$ 403.20
13928	Personal Mileage		2/27/2025	4/16/2025	$	5.60	48	$ 268.80
13929	Personal Mileage		2/27/2025	4/16/2025	$	12.60	48	$ 604.80
13930	Personal Mileage		2/27/2025	4/16/2025	$	8.40	48	$ 403.20
13931	Personal Mileage		2/27/2025	4/16/2025	$	11.90	48	$ 571.20
13932	Personal Mileage		2/28/2025	4/16/2025	$	16.10	47	$ 756.70
13933	Personal Mileage		3/4/2025	4/16/2025	$	66.50	43	$ 2,859.50
13934	Personal Mileage		3/5/2025	4/16/2025	$	63.00	42	$ 2,646.00
13935	Personal Mileage		3/6/2025	4/16/2025	$	16.80	41	$ 688.80
13936	Personal Mileage		3/10/2025	4/16/2025	$	16.80	37	$ 621.60
13937	Personal Mileage		3/11/2025	4/16/2025	$	16.80	36	$ 604.80
13938	Personal Mileage		3/15/2025	4/16/2025	$	108.50	32	$ 3,472.00
13939	Personal Mileage		3/17/2025	4/16/2025	$	14.70	30	$ 441.00
13940	Personal Mileage		3/18/2025	4/16/2025	$	63.70	29	$ 1,847.30
13941	Personal Mileage		3/18/2025	4/16/2025	$	11.20	29	$ 324.80
13942	Personal Mileage		3/18/2025	4/16/2025	$	54.60	29	$ 1,583.40
13943	Personal Mileage		3/21/2025	4/16/2025	$	35.00	26	$ 910.00
13944	Personal Mileage		3/21/2025	4/16/2025	$	7.00	26	$ 182.00
13945	Personal Mileage		3/24/2025	4/16/2025	$	67.20	23	$ 1,545.60
13946	PSATS Conference	PSATS	3/24/2025	4/16/2025	$	249.00	23	$ 5,727.00
13947	April 22 Meeting hotel	HOTELBOOKING*SERVFEE	3/27/2025	5/6/2025	$	17.99	40	$ 719.60
13948	April 22 Meeting hotel	HOTEL RES-HOLIDAY INN	4/22/2025	5/6/2025	$	143.22	14	$ 2,005.08
13949	April 22 Meeting hotel	HOTEL RES-HOLIDAY INN	4/22/2025	5/6/2025	$	30.09	14	$ 421.26
13950	GRCA Breakfast	GREATER READING CHAMBER O	3/31/2025	4/17/2025	$	80.00	17	$ 1,360.00
13951	Regional Open House - 5-21-25	SQ *ENOLA FIRE COMPANY #3	4/1/2025	4/17/2025	$	360.00	16	$ 5,760.00
13952	parking	LANCASTER PARKING AUTHORI	4/3/2025	4/17/2025	$	9.00	14	$ 126.00
13953	parking for meeting	SP PLUS PARK HARRISBURG F	4/10/2025	4/16/2025	$	10.35	6	$ 62.10
13954	parking for meeting	97606 HARRISBURG UNIVERSI	4/4/2025	4/16/2025	$	12.00	12	$ 144.00
13955	4-24 HU Parking	97606 HARRISBURG UNIVERSI	4/24/2025	5/6/2025	$	32.00	12	$ 384.00
13956	Personal Car Mileage		3/26/2025	5/19/2025	$	24.50	54	$ 1,323.00
13957	Personal Car Mileage		3/27/2025	5/19/2025	$	15.40	53	$ 816.20
13958	Personal Car Mileage		3/27/2025	5/19/2025	$	14.70	53	$ 779.10
13959	Personal Car Mileage		3/29/2025	5/19/2025	$	21.00	51	$ 1,071.00
13960	Personal Car Mileage		4/1/2025	5/19/2025	$	14.00	48	$ 672.00
13961	Personal Car Mileage		4/1/2025	5/19/2025	$	7.00	48	$ 336.00
13962	Personal Car Mileage		4/2/2025	5/19/2025	$	133.00	47	$ 6,251.00
13963	Personal Car Mileage		4/3/2025	5/19/2025	$	70.00	46	$ 3,220.00
13964	Personal Car Mileage		4/3/2025	5/19/2025	$	14.00	46	$ 644.00
13965	Personal Car Mileage		4/4/2025	5/19/2025	$	14.00	45	$ 630.00
13966	Personal Car Mileage		4/8/2025	5/19/2025	$	21.00	41	$ 861.00
13967	Personal Car Mileage		4/9/2025	5/19/2025	$	35.00	40	$ 1,400.00
13968	Personal Car Mileage		4/10/2025	5/19/2025	$	14.00	39	$ 546.00
13969	Personal Car Mileage		4/14/2025	5/19/2025	$	129.50	35	$ 4,532.50
13970	Personal Car Mileage		4/15/2025	5/19/2025	$	9.80	34	$ 333.20
13971	Personal Car Mileage		4/16/2025	5/19/2025	$	45.50	33	$ 1,501.50
13972	Personal Car Mileage		4/17/2025	5/19/2025	$	28.00	32	$ 896.00
13973	Personal Car Mileage		4/17/2025	5/19/2025	$	17.50	32	$ 560.00
13974	5-12 parking HBG	PSPT SPHARR PRK	5/12/2025	5/19/2025	$	4.35	7	$ 30.45
13975	HU Parking	97606 HARRISBURG UNIVERSI	5/15/2025	5/19/2025	$	17.00	4	$ 68.00
13976	Open House - Refreshments - HBG	GIANT 6529	5/21/2025	6/26/2025	$	31.19	36	$ 1,122.84
13977	Lancaster Open House refreshment	Sam's Club	5/14/2025	6/26/2025	$	29.94	43	$ 1,287.42
13978	parking in harrisburg for meetin	97606 HARRISBURG UNIVERSI	6/10/2025	6/26/2025	$	17.00	16	$ 272.00
13979	HU Parking	97606 HARRISBURG UNIVERSI	6/18/2025	6/26/2025	$	17.00	8	$ 136.00
13980	parking commissioner meeting	BOROUGH OF CARLISLE	6/17/2025	6/26/2025	$	2.58	9	$ 23.22
13981	parking for meeting	BOROUGH OF CARLISLE	6/12/2025	6/26/2025	$	1.50	14	$ 21.00
13982	Storm Housing & Feeding	Hampton Inns	6/28/2024	6/4/2025	$	130.66	341	$ 44,555.06
13983	Storm Housing & Feeding	Hampton Inns	6/28/2024	6/4/2025	$	14.37	341	$ 4,900.17
13984	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13985	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
13986	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13987	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
13988	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13989	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
13990	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13991	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
13992	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13993	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
13994	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13995	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
13996	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13997	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
13998	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
13999	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14000	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14001	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14002	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14003	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14004	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14005	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14006	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14007	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14008	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14009	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14010	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14011	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14012	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14013	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14014	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14015	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14016	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14017	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14018	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14019	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14020	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14021	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14022	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14023	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14024	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14025	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14026	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14027	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14028	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14029	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54
14030	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	130.66	342	$ 44,685.72
14031	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$	14.37	342	$ 4,914.54

14032	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14033	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14034	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14035	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14036	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14037	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14038	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14039	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14040	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14041	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14042	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14043	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14044	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14045	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14046	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14047	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14048	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14049	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14050	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14051	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14052	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14053	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14054	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14055	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14056	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14057	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14058	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14059	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14060	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14061	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14062	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14063	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14064	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14065	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14066	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14067	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14068	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14069	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14070	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 164.49	342	$ 56,255.58
14071	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 18.09	342	$ 6,186.78
14072	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 114.49	342	$ 39,155.58
14073	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 12.59	342	$ 4,305.78
14074	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 12.59	342	$ 4,305.78
14075	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 154.49	342	$ 52,835.58
14076	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 16.99	342	$ 5,810.58
14077	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 164.49	342	$ 56,255.58
14078	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 18.09	342	$ 6,186.78
14079	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 164.49	342	$ 56,255.58
14080	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 18.09	342	$ 6,186.78
14081	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 109.49	342	$ 37,445.58
14082	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 12.04	342	$ 4,117.68
14083	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14084	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14085	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14086	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14087	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14088	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14089	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14090	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14091	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14092	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14093	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14094	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14095	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14096	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14097	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14098	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14099	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14100	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14101	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14102	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14103	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14104	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14105	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14106	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14107	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14108	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14109	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14110	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14111	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14112	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14113	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14114	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14115	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14116	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14117	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14118	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14119	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14120	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14121	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14122	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14123	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14124	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14125	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14126	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14127	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14128	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14129	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14130	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14131	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14132	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14133	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14134	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14135	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14136	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14137	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14138	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14139	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14140	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88

14141	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14142	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14143	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14144	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14145	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14146	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14147	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14148	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14149	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14150	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14151	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14152	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14153	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14154	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14155	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14156	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14157	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14158	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14159	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14160	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14161	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14162	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14163	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14164	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14165	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14166	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14167	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14168	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14169	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14170	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14171	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14172	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14173	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	119.49	342	$ 40,865.58
14174	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	13.14	342	$ 4,493.88
14175	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$	114.49	342	$ 39,155.58
14176	I&TR Team Meeting	LAZEEZ FRESH MDTRRNN GRLL	11/6/2024	1/13/2025	$	87.94	68	$ 5,979.92
14177	IAEI Annual Meeting 9-26 - 9-29	TST* PALADAR LATIN KITCHE	9/29/2024	6/9/2025	$	20.85	253	$ 5,275.05
14178	IAEI Annual Meeting 9-26 - 9-29		9/26/2024	6/9/2025	$	61.64	256	$ 15,779.84
14179	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/26/2024	6/9/2025	$	179.00	256	$ 45,824.00
14180	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/26/2024	6/9/2025	$	17.90	256	$ 4,582.40
14181	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/27/2024	6/9/2025	$	179.00	255	$ 45,645.00
14182	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/27/2024	6/9/2025	$	17.90	255	$ 4,564.50
14183	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/28/2024	6/9/2025	$	179.00	254	$ 45,466.00
14184	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/28/2024	6/9/2025	$	17.90	254	$ 4,546.60
14185	IAEI Annual Meeting 9-26 - 9-29	PA Turnpike Commission	9/26/2024	6/9/2025	$	7.00	256	$ 1,792.00
14186	IAEI Annual Meeting 9-26 - 9-29	PA Turnpike Commission	9/29/2024	6/9/2025	$	7.00	253	$ 1,771.00
14187	Training - Walbert	E-ZPass	6/13/2025	6/18/2025	$	341.72	5	$ 1,708.60
14188	Safety	G&M's at the Warehouse	1/10/2025	1/14/2025	$	58.91	4	$ 235.64
14189	Corp Credit card	PTC EZPASS CSC WEB IVR	1/10/2025	1/21/2025	$	12.10	11	$ 133.10
14190	Corp Credit card	PTC EZPASS CSC WEB IVR	1/22/2025	1/27/2025	$	8.00	5	$ 40.00
14191	Safety Mtg	TST*NICKS BIG BELLY DEL	12/27/2024	1/6/2025	$	101.50	10	$ 1,015.00
14192	Meeting refreshments	TST*CHRIS FAMILY RESTAU	1/27/2025	2/3/2025	$	153.78	7	$ 1,076.46
14193	Supervisor Safety Mtg	CAROUSEL DAIRY BAR & CAFE	2/5/2025	2/20/2025	$	63.39	15	$ 950.85
14194	Storm meals/snacks	IHOP #5649	3/17/2025	3/26/2025	$	87.82	9	$ 790.38
14195	Supervisor Safety/WLS Mtg	IHOP #5649	5/19/2025	6/2/2025	$	153.31	14	$ 2,146.34
14196	11DEC Storm	BURGER KING #21360	12/11/2024	1/2/2025	$	14.82	22	$ 326.04
14197	11DEC Storm	Fairfield Inns	12/11/2024	1/2/2025	$	149.00	22	$ 3,278.00
14198	11DEC Storm	Fairfield Inns	12/11/2024	1/2/2025	$	16.39	22	$ 360.58
14199	Employee Lunch 12/19/2024	THE WHARF BAR & GRILL	12/19/2024	1/2/2025	$	76.66	14	$ 1,073.24
14200	MARC Training	KINGS PIZZA	1/8/2025	1/22/2025	$	14.66	14	$ 205.24
14201	MARC Training	BURGER KING #5358	1/7/2025	1/22/2025	$	18.21	15	$ 273.15
14202	MARC Training	HILTON GARDEN INN	1/7/2025	1/22/2025	$	99.20	15	$ 1,488.00
14203	MARC Training	HILTON GARDEN INN	1/7/2025	1/22/2025	$	9.92	15	$ 148.80
14204	MARC Training	HILTON GARDEN INN	1/8/2025	1/22/2025	$	99.20	14	$ 1,388.80
14205	MARC Training	HILTON GARDEN INN	1/8/2025	1/22/2025	$	9.92	14	$ 138.88
14206	Helper Interviews/Assessments	WENDY'S 19311	1/22/2025	2/6/2025	$	14.39	15	$ 215.85
14207	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/22/2025	2/6/2025	$	151.05	15	$ 2,265.75
14208	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/22/2025	2/6/2025	$	15.10	15	$ 226.50
14209	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$	151.05	14	$ 2,114.70
14210	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$	15.10	14	$ 211.40
14211	New Leader Onboarding	TST*STUFFED TO THE GRILL	2/5/2025	2/13/2025	$	17.55	8	$ 140.40
14212	New Leader Onboarding	Holiday Inn	2/5/2025	2/13/2025	$	89.00	8	$ 712.00
14213	New Leader Onboarding	Holiday Inn	2/5/2025	2/13/2025	$	8.90	8	$ 71.20
14214	Storm Meals	TACO BELL 024410	2/16/2025	2/23/2025	$	21.79	7	$ 152.53
14215	Storm Meals	MAMA'S PIZZA KENHORST	2/17/2025	2/23/2025	$	19.35	6	$ 116.10
14216	Safety Breakfast	PEACHTREE RESTAURANT &	2/28/2025	3/11/2025	$	164.00	11	$ 1,804.00
14217	March 5/6 Storm Duty	TST* BONBON CAFE	3/5/2025	3/13/2025	$	50.97	8	$ 407.76
14218	March 5/6 Storm Duty	TOWNEPLACE SUITES HARR	3/6/2025	3/13/2025	$	109.00	7	$ 763.00
14219	March 5/6 Storm Duty	TOWNEPLACE SUITES HARR	3/6/2025	3/13/2025	$	6.54	7	$ 45.78
14220	March 5/6 Storm Duty	TOWNEPLACE SUITES HARR	3/6/2025	3/13/2025	$	5.45	7	$ 38.15
14221	March 5/6 Storm Duty	Fairfield Inns	3/5/2025	3/13/2025	$	129.00	8	$ 1,032.00
14222	March 5/6 Storm Duty	Fairfield Inns	3/5/2025	3/13/2025	$	6.45	8	$ 51.60
14223	March 5/6 Storm Duty	Fairfield Inns	3/5/2025	3/13/2025	$	7.74	8	$ 61.92
14224	Storm Duty - 6/7 March	MCDONALDS 6636	3/17/2025	3/25/2025	$	18.84	8	$ 150.72
14225	Storm Duty - 6/7 March	HILTON GARDEN INN	3/16/2025	3/25/2025	$	130.66	9	$ 1,175.94
14226	Storm Duty - 6/7 March	HILTON GARDEN INN	3/16/2025	3/25/2025	$	14.37	9	$ 129.33
14227	Storm Duty - Erroneous Charge	TOWNEPLACE SUITES HARR	3/6/2025	3/25/2025	$	109.00	19	$ 2,071.00
14228	Storm Duty - Erroneous Charge	TOWNEPLACE SUITES HARR	3/5/2025	3/25/2025	$	(109.00)	20	$ (2,180.00)
14229	April 27 Storm	Hampton Inns	4/27/2025	5/5/2025	$	111.86	8	$ 894.88
14230	April 27 Storm	Hampton Inns	4/27/2025	5/5/2025	$	12.30	8	$ 98.40
14231	April 29/30 Storm	BURGER KING #4774	4/30/2025	5/5/2025	$	17.04	5	$ 85.20
14232	April Safety Meeting	GIANT MARTINS # 6564	4/29/2025	5/5/2025	$	37.27	6	$ 223.62
14233	M&E May Safety Meeting	DD *ITALIANPIZZASUB	5/14/2025	5/19/2025	$	259.51	5	$ 1,297.55
14234	May 31 Storm	BURGER KING #4774	5/31/2025	6/6/2025	$	16.20	6	$ 97.20
14235	May 31 Storm	HARDEES 1502926 OLO	6/1/2025	6/6/2025	$	16.19	5	$ 80.95
14236	Safety Meeting	PJ WHELIHAN RESTAURANT HA	6/17/2025	6/30/2025	$	280.89	13	$ 3,651.57
14237	June 19 2025 Storm	MCDONALDS 3637	6/20/2025	6/30/2025	$	17.07	10	$ 170.70
14238	Travel October - December		11/14/2024	1/6/2025	$	86.43	53	$ 4,580.79
14239	Travel October - December		11/19/2024	1/6/2025	$	20.77	48	$ 996.96
14240	Travel October - December		11/22/2024	1/6/2025	$	42.88	45	$ 1,929.60
14241	Travel October - December		11/23/2024	1/6/2025	$	42.88	44	$ 1,886.72
14242	Travel October - December		11/24/2024	1/6/2025	$	86.43	43	$ 3,716.49
14243	Travel October - December		11/25/2024	1/6/2025	$	86.43	42	$ 3,630.06
14244	Travel October - December		12/17/2024	1/6/2025	$	45.56	20	$ 911.20
14245	Travel October - December		12/18/2024	1/6/2025	$	86.43	19	$ 1,642.17
14246	Travel December to April		1/8/2025	5/16/2025	$	89.60	128	$ 11,468.80
14247	Travel December to April		1/9/2025	5/16/2025	$	89.60	127	$ 11,379.20
14248	Travel December to April		1/28/2025	5/16/2025	$	89.60	108	$ 9,676.80
14249	Travel December to April		2/24/2025	5/16/2025	$	89.60	81	$ 7,257.60

14250	Travel December to April		3/5/2025	5/16/2025	$	89.60	72	$ 6,451.20
14251	Travel December to April		3/12/2025	5/16/2025	$	47.60	65	$ 3,094.00
14252	Travel December to April		3/27/2025	5/16/2025	$	89.60	50	$ 4,480.00
14253	Travel December to April		4/16/2025	5/16/2025	$	89.60	30	$ 2,688.00
14254	Travel December to April		4/30/2025	5/16/2025	$	89.60	16	$ 1,433.60
14255	Tolls and Miles		1/8/2025	1/14/2025	$	77.00	6	$ 462.00
14256	Tolls and Miles	PA Turnpike	1/8/2025	1/14/2025	$	24.00	6	$ 144.00
14257	Tolls & Mileage		3/6/2025	3/7/2025	$	77.00	1	$ 77.00
14258	Tolls & Mileage	PA Turnpike	3/6/2025	3/7/2025	$	24.00	1	$ 24.00
14259	Mileage and Tolls		6/26/2025	6/27/2025	$	77.00	1	$ 77.00
14260	Mileage and Tolls	PA Turnpike	6/26/2025	6/27/2025	$	24.00	1	$ 24.00
14261	Storm Mileage & Supplies		2/16/2025	5/1/2025	$	74.90	74	$ 5,542.60
14262	Storm Mileage & Supplies		2/17/2025	5/1/2025	$	74.90	73	$ 5,467.70
14263	Storm Mileage & Supplies	PA Turnpike	2/17/2025	5/1/2025	$	23.16	73	$ 1,690.68
14264	Food during travel	SHEETZ 0628 00006288	3/6/2025	3/19/2025	$	19.24	13	$ 250.12
14265	Intern Lunch	TST*THE SHELBY	5/21/2025	6/17/2025	$	299.14	27	$ 8,076.78
14266	2-17-25 Storm 2025AF Support	DUNKIN #308570	2/17/2025	2/25/2025	$	17.99	8	$ 143.92
14267	2-17-25 Storm 2025AF Support	CRACKER BARREL #291 FOGEL	2/17/2025	2/25/2025	$	573.36	8	$ 4,586.88
14268	LEH Design Staff Meeting 2-20-25	COPPERHEAD CENTER VALLEY	2/20/2025	3/4/2025	$	311.01	12	$ 3,732.12
14269	SPIRIT Training	ARENA DECK	2/28/2025	3/4/2025	$	13.00	4	$ 52.00
14270	SPIRIT Training	RENAISSANCE ALLENTOWN	2/25/2025	3/4/2025	$	160.00	7	$ 1,120.00
14271	SPIRIT Training	RENAISSANCE ALLENTOWN	2/25/2025	3/4/2025	$	9.60	7	$ 67.20
14272	SPIRIT Training	RENAISSANCE ALLENTOWN	2/25/2025	3/4/2025	$	6.40	7	$ 44.80
14273	9-24-25 DVPQG Registration	Delaware Valley Power Quality Group	4/16/2025	4/16/2025	$	55.00	0	$ -
14274	Dec Expenses	WENDY'S 4517	12/3/2024	1/6/2025	$	18.96	34	$ 644.64
14275	Dec Expenses		12/13/2024	1/6/2025	$	116.58	24	$ 2,797.92
14276	Dec Expenses		12/16/2024	1/6/2025	$	26.13	21	$ 548.73
14277	Dec Expenses	TAP AT HUMBOLDT BEER DEPO	12/18/2024	1/6/2025	$	214.01	19	$ 4,066.19
14278	January Expenses		1/7/2025	2/3/2025	$	116.90	27	$ 3,156.30
14279	January Expenses		1/14/2025	2/3/2025	$	48.30	20	$ 966.00
14280	January Expenses		1/15/2025	2/3/2025	$	110.60	19	$ 2,101.40
14281	January Expenses		1/17/2025	2/3/2025	$	51.10	17	$ 868.70
14282	January Expenses	CHICK-FIL-A #03462	1/15/2025	2/3/2025	$	36.17	19	$ 687.23
14283	January Expenses		1/21/2025	2/3/2025	$	51.10	13	$ 664.30
14284	January Expenses	PA EZPass	1/21/2025	2/3/2025	$	2.35	13	$ 30.55
14285	January Expenses	PA EZPass	1/21/2025	2/3/2025	$	2.35	13	$ 30.55
14286	January Expenses		1/28/2025	2/3/2025	$	87.50	6	$ 525.00
14287	January Expenses		1/30/2025	2/3/2025	$	114.80	4	$ 459.20
14288	February Expenses		2/4/2025	3/11/2025	$	72.80	35	$ 2,548.00
14289	February Expenses		2/5/2025	3/11/2025	$	90.30	34	$ 3,070.20
14290	February Expenses		2/6/2025	3/11/2025	$	51.10	33	$ 1,686.30
14291	February Expenses	PA EZPass	2/4/2025	3/11/2025	$	2.35	35	$ 82.25
14292	February Expenses	PA EZPass	2/6/2025	3/11/2025	$	2.35	33	$ 77.55
14293	February Expenses	PA EZPass	2/4/2025	3/11/2025	$	2.35	35	$ 82.25
14294	February Expenses	PA EZPass	2/6/2025	3/11/2025	$	2.35	33	$ 77.55
14295	February Expenses		2/11/2025	3/11/2025	$	30.10	28	$ 842.80
14296	February Expenses	DVPQG	2/18/2025	3/11/2025	$	115.00	21	$ 2,415.00
14297	February Expenses		2/12/2025	3/11/2025	$	46.90	27	$ 1,266.30
14298	February Expenses		2/14/2025	3/11/2025	$	81.90	25	$ 2,047.50
14299	February Expenses	PA EZPass	2/19/2025	3/11/2025	$	2.35	20	$ 47.00
14300	February Expenses	PA EZPass	2/19/2025	3/11/2025	$	2.35	20	$ 47.00
14301	February Expenses		2/19/2025	3/11/2025	$	51.10	20	$ 1,022.00
14302	February Expenses	WWW.ENERGYPA.ORG	2/20/2025	3/11/2025	$	230.00	19	$ 4,370.00
14303	February Expenses		2/24/2025	3/11/2025	$	86.10	15	$ 1,291.50
14304	February Expenses		2/26/2025	3/11/2025	$	65.10	13	$ 846.30
14305	February Expenses	PA EZPass	2/24/2025	3/11/2025	$	4.28	15	$ 64.20
14306	February Expenses	PA EZPass	2/24/2025	3/11/2025	$	4.28	15	$ 64.20
14307	February Expenses	PA EZPass	2/26/2025	3/11/2025	$	2.35	13	$ 30.55
14308	February Expenses	PA EZPass	2/26/2025	3/11/2025	$	2.35	13	$ 30.55
14309	March Expenses		3/4/2025	4/7/2025	$	119.70	34	$ 4,069.80
14310	March Expenses		3/6/2025	4/7/2025	$	104.30	32	$ 3,337.60
14311	March Expenses		3/12/2025	4/7/2025	$	66.50	26	$ 1,729.00
14312	March Expenses	BUDDIES' NEW YORK BAGELS	3/24/2025	4/7/2025	$	21.88	14	$ 306.32
14313	March Expenses		3/18/2025	4/7/2025	$	51.10	20	$ 1,022.00
14314	March Expenses	PA EZPass	3/18/2025	4/7/2025	$	2.35	20	$ 47.00
14315	March Expenses	PA EZPass	3/18/2025	4/7/2025	$	2.35	20	$ 47.00
14316	March Expenses		3/25/2025	4/7/2025	$	136.50	13	$ 1,774.50
14317	March Expenses		3/26/2025	4/7/2025	$	80.50	12	$ 966.00
14318	March Expenses		3/28/2025	4/7/2025	$	51.10	10	$ 511.00
14319	March Expenses	PA EZPass	3/28/2025	4/7/2025	$	2.35	10	$ 23.50
14320	March Expenses	PA EZPass	3/28/2025	4/7/2025	$	2.35	10	$ 23.50
14321	March Expenses		3/31/2025	4/7/2025	$	25.90	7	$ 181.30
14322	March Expenses	PA EZPass	4/2/2025	4/7/2025	$	2.35	5	$ 11.75
14323	March Expenses	PA EZPass	4/2/2025	4/7/2025	$	2.35	5	$ 11.75
14324	March Expenses	PA EZPass	4/1/2025	4/7/2025	$	2.35	6	$ 14.10
14325	March Expenses	PA EZPass	4/1/2025	4/7/2025	$	2.35	6	$ 14.10
14326	March Expenses		4/1/2025	4/7/2025	$	62.30	6	$ 373.80
14327	March Expenses		4/2/2025	4/7/2025	$	53.20	5	$ 266.00
14328	March Expenses		4/3/2025	4/7/2025	$	94.50	4	$ 378.00
14329	March Expenses	SUMO	4/2/2025	4/7/2025	$	127.64	5	$ 638.20
14330	April Expenses	UBER *TRIP	4/9/2025	5/21/2025	$	13.96	42	$ 586.32
14331	April Expenses	DoubleTree Hotels	4/7/2025	5/21/2025	$	134.00	44	$ 5,896.00
14332	April Expenses	DoubleTree Hotels	4/7/2025	5/21/2025	$	18.76	44	$ 825.44
14333	April Expenses	DoubleTree Hotels	4/8/2025	5/21/2025	$	134.00	43	$ 5,762.00
14334	April Expenses	DoubleTree Hotels	4/8/2025	5/21/2025	$	18.76	43	$ 806.68
14335	April Expenses		4/7/2025	5/21/2025	$	200.20	44	$ 8,808.80
14336	April Expenses		4/9/2025	5/21/2025	$	204.40	42	$ 8,584.80
14337	April Expenses		4/17/2025	5/21/2025	$	73.50	34	$ 2,499.00
14338	April Expenses	PA EZPass	4/17/2025	5/21/2025	$	2.35	34	$ 79.90
14339	April Expenses	PA EZPass	4/17/2025	5/21/2025	$	2.35	34	$ 79.90
14340	April Expenses		4/22/2025	5/21/2025	$	49.70	29	$ 1,441.30
14341	April Expenses	PA EZPass	4/22/2025	5/21/2025	$	2.35	29	$ 68.15
14342	April Expenses	PA EZPass	4/22/2025	5/21/2025	$	2.35	29	$ 68.15
14343	April Expenses		4/23/2025	5/21/2025	$	47.60	28	$ 1,332.80
14344	April Expenses		4/24/2025	5/21/2025	$	47.60	27	$ 1,285.20
14345	April Expenses		4/29/2025	5/21/2025	$	62.30	22	$ 1,370.60
14346	April Expenses	PA EZPass	4/29/2025	5/21/2025	$	2.35	22	$ 51.70
14347	April Expenses	PA EZPass	4/29/2025	5/21/2025	$	2.35	22	$ 51.70
14348	May Expenses		5/5/2025	5/21/2025	$	53.90	16	$ 862.40
14349	May Expenses	PA EZPass	5/5/2025	5/21/2025	$	2.35	16	$ 37.60
14350	May Expenses	PA EZPass	5/5/2025	5/21/2025	$	2.35	16	$ 37.60
14351	Storm Food	RAISING CANE'S® CATERING	4/17/2025	4/24/2025	$	261.80	7	$ 1,832.60
14352	Jan - T Line Staff Meeting	TST* THE SANDWICH FACTORY	1/24/2025	2/3/2025	$	108.43	10	$ 1,084.30
14353	Staff Meeting Lunch	TST* THE SANDWICH FACTORY	3/4/2025	3/24/2025	$	151.79	20	$ 3,035.80
14354	Staff Meeting Lunches	BUDDYS LOG CABIN INC	5/23/2025	6/2/2025	$	59.19	10	$ 591.90
14355	Staff Meeting Lunches	SQ *PLUM CREEK FARM MARKE	5/2/2025	6/2/2025	$	100.55	31	$ 3,117.05
14356	Staff Meeting Lunches	TST* THE SANDWICH FACTORY	4/30/2025	6/2/2025	$	98.10	33	$ 3,237.30
14357	SPIRIT Training	parkonect	2/25/2025	3/4/2025	$	18.00	7	$ 126.00
14358	Mileage to Scranton		6/3/2025	6/11/2025	$	81.20	8	$ 649.60

14359	Mileage to Scranton		6/4/2025	6/11/2025	$ 81.20	7	$	568.40
14360	Mileage		1/9/2025	1/19/2025	$ 90.30	10	$	903.00
14361	All hands meeting		1/8/2025	1/19/2025	$ 91.00	11	$	1,001.00
14362	Milage		1/28/2025	2/3/2025	$ 90.30	6	$	541.80
14363	Mileage		1/24/2025	2/3/2025	$ 38.50	10	$	385.00
14364	Landex	LANDEX.COM	3/13/2025	3/27/2025	$ 10.00	14	$	140.00
14365	Landex	LANDEX.COM	4/16/2025	5/6/2025	$ 9.25	20	$	185.00
14366	Training		5/28/2025	6/6/2025	$ 89.60	9	$	806.40
14367	Storm Drill		5/27/2025	6/6/2025	$ 89.60	10	$	896.00
14368	Milage		6/19/2025	6/23/2025	$ 89.60	4	$	358.40
14369	Milage		6/5/2025	6/23/2025	$ 17.50	18	$	315.00
14370	Milage		6/9/2025	6/23/2025	$ 26.60	14	$	372.40
14371	Milage		6/17/2025	6/23/2025	$ 31.50	6	$	189.00
14372	Lunch 2/14/25	Wiz Kidz Bethlehem	2/14/2025	3/3/2025	$ 12.71	17	$	216.07
14373	Distributech Conference 2025	American Airlines	3/6/2025	4/11/2025	$ 737.99	36	$	26,567.64
14374	Distributech Conference 2025	Booking.com	3/23/2025	4/11/2025	$ 199.36	19	$	3,787.84
14375	Distributech Conference 2025	Booking.com	3/23/2025	4/11/2025	$ 34.41	19	$	653.79
14376	Distributech Conference 2025	Booking.com	3/24/2025	4/11/2025	$ 199.36	18	$	3,588.48
14377	Distributech Conference 2025	Booking.com	3/24/2025	4/11/2025	$ 34.41	18	$	619.38
14378	Distributech Conference 2025	Booking.com	3/25/2025	4/11/2025	$ 199.36	17	$	3,389.12
14379	Distributech Conference 2025	Booking.com	3/25/2025	4/11/2025	$ 34.41	17	$	584.97
14380	Distributech Conference 2025	Booking.com	3/26/2025	4/11/2025	$ 199.36	16	$	3,189.76
14381	Distributech Conference 2025	Booking.com	3/26/2025	4/11/2025	$ 34.41	16	$	550.56
14382	Distributech Conference 2025	Subway	3/23/2025	4/11/2025	$ 17.75	19	$	337.25
14383	Distributech Conference 2025	In-N-Out	3/23/2025	4/11/2025	$ 13.31	19	$	252.89
14384	Distributech Conference 2025	Uber	3/24/2025	4/11/2025	$ 23.95	18	$	431.10
14385	Distributech Conference 2025	Crowne Plaza Dallas Market Center	3/24/2025	4/11/2025	$ 20.27	18	$	364.86
14386	Distributech Conference 2025	Crowne Plaza Dallas Market Center	3/25/2025	4/11/2025	$ 20.27	17	$	344.59
14387	Distributech Conference 2025	Lyft	3/26/2025	4/11/2025	$ 37.54	16	$	600.64
14388	Distributech Conference 2025	Uber	3/26/2025	4/11/2025	$ 21.76	16	$	348.16
14389	Distributech Conference 2025	Uber	3/26/2025	4/11/2025	$ 24.12	16	$	385.92
14390	Distributech Conference 2025	Whataburger	3/27/2025	4/11/2025	$ 11.85	15	$	177.75
14391	Distributech Conference 2025	Lyft	3/27/2025	4/11/2025	$ 28.23	15	$	423.45
14392	EAPA Conference 2025	Energy Association of PA	3/14/2025	4/11/2025	$ 230.00	28	$	6,440.00
14393	EAPA Conference 2025	Doubletree Hotels	4/7/2025	4/11/2025	$ 134.00	4	$	536.00
14394	EAPA Conference 2025	Doubletree Hotels	4/7/2025	4/11/2025	$ 18.76	4	$	75.04
14395	EAPA Conference 2025	Doubletree Hotels	4/8/2025	4/11/2025	$ 134.00	3	$	402.00
14396	EAPA Conference 2025	Doubletree Hotels	4/8/2025	4/11/2025	$ 18.76	3	$	56.28
14397	EAPA Conference 2025	Primanti Bros.	4/7/2025	4/11/2025	$ 15.14	4	$	60.56
14398	EAPA Conference 2025	Wiener World Pittsburgh	4/9/2025	4/11/2025	$ 16.75	2	$	33.50
14399	Plant-Mileage-March 2025-rel		3/5/2025	4/3/2025	$ 112.70	29	$	3,268.30
14400	Plant-Mileage-March 2024		3/19/2025	4/8/2025	$ 59.50	20	$	1,190.00
14401	Plant-Mileage-March 2024		3/26/2025	4/8/2025	$ 41.30	13	$	536.90
14402	Plant-Mileage-March 2024		3/27/2025	4/8/2025	$ 41.30	12	$	495.60
14403	Plant - April 2025 - Mileage		4/1/2025	5/7/2025	$ 41.30	36	$	1,486.80
14404	Plant - April 2025 - Mileage		4/3/2025	5/7/2025	$ 60.20	34	$	2,046.80
14405	Plant - April 2025 - Mileage		4/28/2025	5/7/2025	$ 43.40	9	$	390.60
14406	Plant - April 2025 - Mileage		4/30/2025	5/7/2025	$ 60.20	7	$	421.40
14407	Plant - April 2025 - Mileage		4/29/2025	5/7/2025	$ 23.80	8	$	190.40
14408	Plant - Lunch - May 2025	JPS DELI LLC	4/14/2025	5/19/2025	$ 35.82	35	$	1,253.70
14409	Plant - Cell Phone - May 2025	CELLULAR ACCESSORIES FOR	5/1/2025	5/22/2025	$ 71.73	21	$	1,506.33
14410	Plant - May 2025 - Mileage		5/7/2025	5/23/2025	$ 101.50	16	$	1,624.00
14411	Plant - May 2025 - Mileage		5/12/2025	5/23/2025	$ 42.00	11	$	462.00
14412	Plant - May 2025 - Mileage		5/20/2025	5/23/2025	$ 82.60	3	$	247.80
14413	Plant - May 2025 - Mileage - Rel		5/14/2025	5/22/2025	$ 57.40	8	$	459.20
14414	Mileage Reimbursment		1/23/2025	1/24/2025	$ 77.00	1	$	77.00
14415	Transportation Expenses	PROF ACCT MGMT W	1/14/2025	1/30/2025	$ 54.30	16	$	868.80
14416	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 126.66	25	$	3,166.50
14417	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 126.66	25	$	3,166.50
14418	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 159.90	25	$	3,997.50
14419	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 159.90	25	$	3,997.50
14420	Transportation Expenses	PTC EZPASS CSC WEB IVR	1/30/2025	2/25/2025	$ 79.55	26	$	2,068.30
14421	Transportation Expenses	PTC EZPASS CSC WEB IVR	1/30/2025	2/25/2025	$ 79.55	26	$	2,068.30
14422	Personal Vehicle Travel		3/12/2025	3/17/2025	$ 77.70	5	$	388.50
14423	Personal Vehicle Travel		3/13/2025	3/17/2025	$ 77.00	4	$	308.00
14424	Personal Vehicle Travel		3/18/2025	3/19/2025	$ 77.00	1	$	77.00
14425	Transportation Expenses	PTC EZPASS CSC WEB IVR	3/25/2025	4/3/2025	$ 19.00	9	$	171.00
14426	Transportation Expenses	PTC EZPASS CSC WEB IVR	3/25/2025	4/3/2025	$ 309.00	9	$	2,781.00
14427	Transportation Expenses	NC QUICK PASS	3/24/2025	4/3/2025	$ 178.67	10	$	1,786.70
14428	Personal Vehicle Travel		4/15/2025	4/16/2025	$ 47.60	1	$	47.60
14429	Personal Vehicle Travel		4/16/2025	4/16/2025	$ 43.40	0	$	-
14430	Vehicle Travel Week of 6/9/2025		6/11/2025	6/17/2025	$ 77.00	6	$	462.00
14431	Vehicle Travel Week of 6/9/2025		6/12/2025	6/17/2025	$ 96.60	5	$	483.00
14432	Vehicle Travel Week of 6/16/2025		6/16/2025	6/17/2025	$ 158.90	1	$	158.90
14433	Personal Vehicle Travel		6/23/2025	6/24/2025	$ 40.60	1	$	40.60
14434	Personal Vehicle Travel		6/26/2025	6/27/2025	$ 77.00	1	$	77.00
14435	Mels Diner	CKE*MELS DELI AND CAFE M	2/4/2025	2/13/2025	$ 147.30	9	$	1,325.70
14436	Barts Pizza	BARTS PIZZA	3/5/2025	3/18/2025	$ 38.49	13	$	500.37
14437	Dunkin Donuts	DUNKIN #303589	2/4/2025	3/18/2025	$ 22.25	42	$	934.50
14438	Hotsy Equipment Co	HOTSY EQUIPMENT COMPANY	3/18/2025	4/7/2025	$ 346.24	20	$	6,924.80
14439	Distributech Conference	American Airlines	1/27/2025	2/11/2025	$ 300.48	15	$	4,507.20
14440	Distributech Conference	Southwest Airlines	1/27/2025	2/11/2025	$ 257.18	15	$	3,857.70
14441	NARUC Supplemental	Marriott Hotels	5/11/2025	5/29/2025	$ 32.24	18	$	580.32
14442	General Expenses	United Airlines	11/20/2024	1/20/2025	$ 14.99	61	$	914.39
14443	General Expenses	United Airlines	11/20/2024	1/20/2025	$ 622.22	61	$	37,955.42
14444	General Expenses	United Airlines	11/20/2024	1/20/2025	$ 14.99	61	$	914.39
14445	General Expenses	TST*BAGEL MARKET - 40TH	11/19/2024	1/20/2025	$ 33.20	62	$	2,058.40
14446	General Expenses	SPOTHERO 844-356-8054	11/19/2024	1/20/2025	$ 52.88	62	$	3,278.56
14447	General Expenses	SPOTHERO 844-356-8054	11/18/2024	1/20/2025	$ 79.31	63	$	4,996.53
14448	General Expenses	Courtyards	11/18/2024	1/20/2025	$ 303.00	63	$	19,089.00
14449	General Expenses	Courtyards	11/18/2024	1/20/2025	$ 48.19	63	$	3,035.97
14450	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 16.19	46	$	744.74
14451	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 14.36	46	$	660.56
14452	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 16.64	46	$	765.44
14453	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 16.77	46	$	771.42
14454	General Expenses	CUPPA COFFEE - TRAVELER	12/5/2024	1/20/2025	$ 20.48	46	$	942.08
14455	General Expenses	TST*GROTTO	12/4/2024	1/20/2025	$ 353.53	47	$	16,615.91
14456	General Expenses	CUPPA COFFEE - TRAVELER	12/4/2024	1/20/2025	$ 8.91	47	$	418.77
14457	General Expenses	United Airlines	12/4/2024	1/20/2025	$ (622.22)	47	$	(29,244.34)
14458	General Expenses	UBER *TRIP	12/4/2024	1/20/2025	$ 15.40	47	$	723.80
14459	General Expenses	UBER *TRIP	12/4/2024	1/20/2025	$ 14.76	47	$	693.72
14460	General Expenses	SPOTHERO 844-356-8054	12/3/2024	1/20/2025	$ 69.80	48	$	3,350.40
14461	General Expenses	AMTRAK MOBIL3380608101609	12/3/2024	1/20/2025	$ 576.00	48	$	27,648.00
14462	General Expenses	United Airlines	12/3/2024	1/20/2025	$ (14.99)	48	$	(719.52)
14463	General Expenses	United Airlines	12/3/2024	1/20/2025	$ (14.99)	48	$	(719.52)
14464	General Expenses	TST*MYERS AND CHANG	12/5/2024	1/20/2025	$ 46.22	46	$	2,126.12
14465	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 229.00	47	$	10,763.00
14466	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 13.05	47	$	613.35
14467	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 14.89	47	$	699.83

14468	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$	6.30	47	$ 296.10
14469	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$	3.44	47	$ 161.68
14470	General Expenses		12/4/2024	1/20/2025	$	56.28	47	$ 2,645.16
14471	General Expenses		12/5/2024	1/20/2025	$	56.28	46	$ 2,588.88
14472	General Expenses	ARTSWALK	12/18/2024	1/9/2025	$	3.00	22	$ 66.00
14473	General Expenses	ARTSWALK	12/17/2024	1/9/2025	$	9.00	23	$ 207.00
14474	General Expenses	ARTSWALK	12/10/2024	1/9/2025	$	9.00	30	$ 270.00
14475	General Expenses	NORMA JS RESTAURANT	1/16/2025	1/29/2025	$	34.62	13	$ 450.06
14476	General Expenses	ARTSWALK	1/15/2025	1/29/2025	$	7.00	14	$ 98.00
14477	International Cell Charges	Verizon	7/1/2024	2/4/2025	$	24.29	218	$ 5,295.22
14478	International Cell Charges	Verizon	6/1/2024	2/4/2025	$	3.00	248	$ 744.00
14479	International Cell Charges	Verizon	10/1/2024	2/4/2025	$	96.66	126	$ 12,179.16
14480	International Cell Charges	Verizon	11/1/2024	2/4/2025	$	145.34	95	$ 13,807.30
14481	International Cell Charges	Verizon	12/1/2024	2/4/2025	$	190.57	65	$ 12,387.05
14482	General Expenses	SPOTHERO 844-356-8054	1/30/2025	2/24/2025	$	42.30	25	$ 1,057.50
14483	General Expenses	UBER *TRIP	1/29/2025	2/24/2025	$	20.99	26	$ 545.74
14484	General Expenses	LEHIGH NORTHAMPTON AIRPOR	1/29/2025	2/24/2025	$	34.00	26	$ 884.00
14485	General Expenses	MEALS AND MORE	1/29/2025	2/24/2025	$	12.40	26	$ 322.40
14486	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$	4.95	28	$ 138.60
14487	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$	(4.95)	28	$ (138.60)
14488	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$	117.00	28	$ 3,276.00
14489	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$	9.36	28	$ 262.08
14490	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$	8.19	28	$ 229.32
14491	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$	4.95	27	$ 133.65
14492	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$	(4.95)	27	$ (133.65)
14493	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$	117.00	27	$ 3,159.00
14494	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$	9.36	27	$ 252.72
14495	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$	8.19	27	$ 221.13
14496	General Expenses	UBER *TRIP	1/29/2025	2/24/2025	$	5.00	26	$ 130.00
14497	General Expenses	UBER *TRIP	1/29/2025	2/24/2025	$	24.92	26	$ 647.92
14498	General Expenses	TURONI'S PIZZERIA & BREWE	1/28/2025	2/24/2025	$	46.46	27	$ 1,254.42
14499	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$	12.97	27	$ 350.19
14500	General Expenses	TST*KITE & KEY CAFE	1/28/2025	2/24/2025	$	25.46	27	$ 687.42
14501	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$	22.92	27	$ 618.84
14502	General Expenses	STARBUCKS STORE 09759	1/28/2025	2/24/2025	$	18.25	27	$ 492.75
14503	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$	29.95	27	$ 808.65
14504	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$	11.94	27	$ 322.38
14505	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$	14.96	27	$ 403.92
14506	General Expenses	GERST BAVARIAN HAUS	1/27/2025	2/24/2025	$	65.43	28	$ 1,832.04
14507	General Expenses	Delta Air Lines	1/26/2025	2/24/2025	$	24.99	29	$ 724.71
14508	General Expenses	Delta Air Lines	1/26/2025	2/24/2025	$	14.99	29	$ 434.71
14509	General Expenses	ARTSWALK	1/23/2025	2/24/2025	$	3.00	32	$ 96.00
14510	General Expenses	Delta Air Lines	1/22/2025	2/24/2025	$	927.36	33	$ 30,602.88
14511	General Expenses	BEAR CREEK MOUNTAIN RE	2/5/2025	2/24/2025	$	50.62	19	$ 961.78
14512	General Expenses	TST*KISSAKI HUDSON YARDS	1/30/2025	2/24/2025	$	50.27	25	$ 1,256.75
14513	General Expenses	UBER *TRIP	2/14/2025	2/24/2025	$	14.91	10	$ 149.10
14514	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$	17.95	11	$ 197.45
14515	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$	14.23	11	$ 156.53
14516	General Expenses	PUBLIC KITCHEN AND BAR	2/13/2025	2/24/2025	$	35.16	11	$ 386.76
14517	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$	14.95	11	$ 164.45
14518	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$	17.99	11	$ 197.89
14519	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$	17.97	11	$ 197.67
14520	General Expenses	AMTRAK MOBIL0430704099083	2/12/2025	2/24/2025	$	49.00	12	$ 588.00
14521	General Expenses	SQ *SYDNEY CAFE	2/12/2025	2/24/2025	$	21.21	12	$ 254.52
14522	General Expenses	ARTSWALK	2/11/2025	2/24/2025	$	3.00	13	$ 39.00
14523	General Expenses	SPOTHERO 844-356-8054	2/11/2025	2/24/2025	$	96.23	13	$ 1,250.99
14524	General Expenses	AMTRAK MOBIL0400609020286	2/9/2025	2/24/2025	$	119.00	15	$ 1,785.00
14525	General Expenses	AMTRAK MOBIL0400672024793	2/9/2025	2/24/2025	$	625.00	15	$ 9,375.00
14526	General Expenses	O DINIS	2/13/2025	3/26/2025	$	37.85	41	$ 1,551.85
14527	General Expenses	AMTRAK ACELA CAFE Q12	2/14/2025	3/26/2025	$	14.00	40	$ 560.00
14528	General Expenses	United Airlines	2/18/2025	3/26/2025	$	720.97	36	$ 25,954.92
14529	General Expenses	United Airlines	2/18/2025	3/26/2025	$	125.24	36	$ 4,508.64
14530	General Expenses	United Airlines	2/18/2025	3/26/2025	$	29.99	36	$ 1,079.64
14531	General Expenses	United Airlines	2/18/2025	3/26/2025	$	29.99	36	$ 1,079.64
14532	General Expenses	United Airlines	2/26/2025	3/26/2025	$	(846.21)	28	$ (23,693.88)
14533	General Expenses	ARTSWALK	2/26/2025	3/26/2025	$	9.00	28	$ 252.00
14534	General Expenses	United Airlines	2/25/2025	3/26/2025	$	(29.99)	29	$ (869.71)
14535	General Expenses	United Airlines	2/25/2025	3/26/2025	$	(29.99)	29	$ (869.71)
14536	General Expenses	Courtyards	2/25/2025	3/26/2025	$	146.00	29	$ 4,234.00
14537	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$	224.00	42	$ 9,408.00
14538	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$	15.68	42	$ 658.56
14539	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$	13.44	42	$ 564.48
14540	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$	4.48	42	$ 188.16
14541	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$	205.00	41	$ 8,405.00
14542	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$	14.35	41	$ 588.35
14543	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$	12.30	41	$ 504.30
14544	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$	4.10	41	$ 168.10
14545	General Expenses	TST*THE SHELBY	3/3/2025	3/26/2025	$	76.50	23	$ 1,759.50
14546	General Expenses	97612 - ON-STREET METERS	2/27/2025	3/26/2025	$	4.30	27	$ 116.10
14547	General Expenses	ALLENTOWN PARKING KIOSK 2	3/25/2025	5/2/2025	$	4.00	38	$ 152.00
14548	General Expenses	ARTSWALK	3/27/2025	5/2/2025	$	5.00	36	$ 180.00
14549	General Expenses	SQ *BLUE BOTTLE COFFEE	3/31/2025	5/2/2025	$	17.07	32	$ 546.24
14550	General Expenses	CARLOTTO	3/31/2025	5/2/2025	$	103.55	32	$ 3,313.60
14551	General Expenses	TST*CITIZENS - CHELSEA	4/1/2025	5/2/2025	$	18.93	31	$ 586.83
14552	General Expenses	SPOTHERO 844-356-8054	3/31/2025	5/2/2025	$	46.10	32	$ 1,475.20
14553	General Expenses	ARTSWALK	4/1/2025	5/2/2025	$	5.00	31	$ 155.00
14554	General Expenses	TST*THE SHELBY	4/8/2025	5/2/2025	$	66.87	24	$ 1,604.88
14555	General Expenses	STARBUCKS 26156	4/24/2025	5/2/2025	$	7.95	8	$ 63.60
14556	General Expenses	THE MOORE	3/31/2025	5/2/2025	$	330.00	32	$ 10,560.00
14557	General Expenses	THE MOORE	3/31/2025	5/2/2025	$	98.08	32	$ 3,138.56
14558	General Expenses	ARTSWALK	5/8/2025	6/12/2025	$	5.00	35	$ 175.00
14559	General Expenses	United Airlines	4/30/2025	6/12/2025	$	32.24	43	$ 1,386.32
14560	General Expenses	United Airlines	4/30/2025	6/12/2025	$	32.24	43	$ 1,386.32
14561	General Expenses	ALLEGNT AIR,VUJ	5/4/2025	6/12/2025	$	311.50	39	$ 12,148.50
14562	General Expenses	GDP*THE PEOPLES KITCH	5/5/2025	6/12/2025	$	35.62	38	$ 1,353.56
14563	General Expenses	ARTSWALK	5/7/2025	6/12/2025	$	1.00	36	$ 36.00
14564	General Expenses	United Airlines	4/30/2025	6/12/2025	$	934.45	43	$ 40,181.35
14565	General Expenses	UBER *TRIP	5/17/2025	6/12/2025	$	42.49	26	$ 1,104.74
14566	General Expenses	National Car Rental	5/16/2025	6/12/2025	$	195.68	27	$ 5,283.36
14567	General Expenses	EWR CTP PARKING	5/19/2025	6/12/2025	$	290.50	24	$ 6,972.00
14568	General Expenses	Courtyards	5/15/2025	6/12/2025	$	4.95	28	$ 138.60
14569	General Expenses	Courtyards	5/15/2025	6/12/2025	$	0.33	28	$ 9.24
14570	General Expenses	Courtyards	5/15/2025	6/12/2025	$	(4.95)	28	$ (138.60)
14571	General Expenses	Courtyards	5/15/2025	6/12/2025	$	(0.33)	28	$ (9.24)
14572	General Expenses	Courtyards	5/15/2025	6/12/2025	$	122.00	28	$ 3,416.00
14573	General Expenses	Courtyards	5/15/2025	6/12/2025	$	11.59	28	$ 324.52
14574	General Expenses	Courtyards	5/15/2025	6/12/2025	$	8.13	28	$ 227.64
14575	General Expenses	Courtyards	5/15/2025	6/12/2025	$	1.83	28	$ 51.24
14576	General Expenses	United Airlines	5/16/2025	6/12/2025	$	(32.24)	27	$ (870.48)

14577	General Expenses	SQ *THE SERVICE STATION	5/16/2025	6/12/2025	$	29.68	27	$ 801.36
14578	General Expenses	Delta Air Lines	5/16/2025	6/12/2025	$	950.19	27	$ 25,655.13
14579	General Expenses	LA CREME COFFEEHOUSE & BA	5/16/2025	6/12/2025	$	4.69	27	$ 126.63
14580	General Expenses	TST*THE FAT LAMB	5/15/2025	6/12/2025	$	72.00	28	$ 2,016.00
14581	General Expenses	97612 - ON-STREET METERS	5/14/2025	6/12/2025	$	12.00	29	$ 348.00
14582	General Expenses	TST*UTOPITA	6/4/2025	6/11/2025	$	50.65	7	$ 354.55
14583	General Expenses	WALNUT STREET GARAGE	5/28/2025	6/11/2025	$	17.00	14	$ 238.00
14584	Storm 2024BK	WAWA 8187	12/11/2024	1/2/2025	$	24.43	22	$ 537.46
14585	4Q Safety Meeting	SQ *G&M?S AT THE WAREHOUS	12/19/2024	1/2/2025	$	123.29	14	$ 1,726.06
14586	Safety Tailboards - Refreshments	DUNKIN #338791	2/6/2025	2/21/2025	$	72.21	15	$ 1,083.15
14587	Safety Tailboards - Refreshments	KRISPY KREME #0525	2/6/2025	2/21/2025	$	22.98	15	$ 344.70
14588	Safety Tailboards - Refreshments	DUNKIN #338791	1/21/2025	2/21/2025	$	81.63	31	$ 2,530.53
14589	Safety Tailboards - Refreshments	DUNKIN #338791	2/14/2025	2/21/2025	$	31.50	7	$ 220.50
14590	Storm Meals-Supplies - 13851889	WAWA 8240	2/16/2025	2/21/2025	$	24.90	5	$ 124.50
14591	Storm Meals-Supplies - 13851889	WAWA 8240	2/17/2025	2/21/2025	$	17.93	4	$ 71.72
14592	Bottled Water For SC	EAS WATER COFFEE PAPER I	12/18/2024	1/2/2025	$	609.50	15	$ 9,142.50
14593	Water For Crews	EAS WATER COFFEE PAPER I	1/23/2025	2/6/2025	$	524.75	14	$ 7,346.50
14594	Foreign Utility Help Florida	Hilton Orlando Convention Center	10/14/2024	4/11/2025	$	25.00	179	$ 4,475.00
14595	Foreign Utility Help Florida	Panda Express	10/15/2024	4/11/2025	$	16.26	178	$ 2,894.28
14596	Foreign Utility Help Florida	McDonald's	10/17/2024	4/11/2025	$	25.00	176	$ 4,400.00
14597	Field Visit	Hellertown Crossroads	6/27/2025	6/30/2025	$	82.10	3	$ 246.30
14598	Vehicle Expense		1/15/2025	2/5/2025	$	28.70	21	$ 602.70
14599	Vehicle Expense		1/29/2025	2/5/2025	$	67.20	7	$ 470.40
14600	Storm drill travel expense		2/26/2025	3/12/2025	$	67.20	14	$ 940.80
14601	Vehicle Gas Expense		3/3/2025	3/18/2025	$	21.70	15	$ 325.50
14602	Mileage		3/20/2025	4/29/2025	$	15.40	40	$ 616.00
14603	Storm Drill Expense		3/24/2025	4/16/2025	$	67.20	23	$ 1,545.60
14604	Vehicle Gas Expense		4/28/2025	5/21/2025	$	67.20	23	$ 1,545.60
14605	Vehicle Gas Expense		5/29/2025	6/16/2025	$	67.20	18	$ 1,209.60
14606	Dec 2024 Expenses		12/5/2024	1/21/2025	$	69.68	47	$ 3,274.96
14607	Dec 2024 Expenses		12/10/2024	1/21/2025	$	62.31	42	$ 2,617.02
14608	Dec 2024 Expenses		12/11/2024	1/21/2025	$	40.87	41	$ 1,675.67
14609	Jan 2025 expenses		1/8/2025	2/13/2025	$	91.00	36	$ 3,276.00
14610	Jan 2025 expenses		1/15/2025	2/13/2025	$	99.40	29	$ 2,882.60
14611	Jan 2025 expenses		1/17/2025	2/13/2025	$	60.20	27	$ 1,625.40
14612	Jan 2025 expenses		1/28/2025	2/13/2025	$	91.00	16	$ 1,456.00
14613	Jan 2025 expenses		1/31/2025	2/13/2025	$	85.40	13	$ 1,110.20
14614	Jan 2025 expenses	LITTLE VILLAGE PIZZA	1/17/2025	2/13/2025	$	199.01	27	$ 5,373.27
14615	Feb 2025 Expenses		2/12/2025	3/3/2025	$	63.00	19	$ 1,197.00
14616	Feb 2025 Expenses		2/16/2025	3/3/2025	$	46.20	15	$ 693.00
14617	Feb 2025 Expenses		2/18/2025	3/3/2025	$	46.20	13	$ 600.60
14618	Feb 2025 Expenses		2/17/2025	3/3/2025	$	7.00	14	$ 98.00
14619	Feb 2025 Expenses		2/27/2025	3/3/2025	$	78.40	4	$ 313.60
14620	Feb storm room snacks	DOLLAR-GENERAL #9632	2/17/2025	3/27/2025	$	149.38	38	$ 5,676.44
14621	March 2025 Expenses		3/4/2025	4/28/2025	$	72.80	55	$ 4,004.00
14622	March 2025 Expenses		3/12/2025	4/28/2025	$	29.40	47	$ 1,381.80
14623	March 2025 Expenses		3/25/2025	4/28/2025	$	65.80	34	$ 2,237.20
14624	March 2025 Expenses		3/27/2025	4/28/2025	$	60.20	32	$ 1,926.40
14625	April 2025 Expenses		3/31/2025	5/21/2025	$	71.40	51	$ 3,641.40
14626	April 2025 Expenses		4/1/2025	5/21/2025	$	71.40	50	$ 3,570.00
14627	April 2025 Expenses		4/2/2025	5/21/2025	$	81.90	49	$ 4,013.10
14628	April 2025 Expenses		4/3/2025	5/21/2025	$	60.90	48	$ 2,923.20
14629	April 2025 Expenses	ANTHONYS PIZZA	3/31/2025	5/21/2025	$	29.20	51	$ 1,489.20
14630	April 2025 Expenses		4/8/2025	5/21/2025	$	74.20	43	$ 3,190.60
14631	April 2025 Expenses		4/9/2025	5/21/2025	$	36.40	42	$ 1,528.80
14632	April 2025 Expenses		4/14/2025	5/21/2025	$	36.40	37	$ 1,346.80
14633	April 2025 Expenses		4/21/2025	5/21/2025	$	36.40	30	$ 1,092.00
14634	April 2025 Expenses		4/22/2025	5/21/2025	$	86.80	29	$ 2,517.20
14635	April 2025 Expenses		4/23/2025	5/21/2025	$	127.40	28	$ 3,567.20
14636	April 2025 Expenses		4/24/2025	5/21/2025	$	127.40	27	$ 3,439.80
14637	April 2025 Expenses		4/29/2025	5/21/2025	$	91.00	22	$ 2,002.00
14638	Storm 13066109	ANTONIOS BREAKFAST WORLD	12/2/2024	2/4/2025	$	71.48	64	$ 4,574.72
14639	January 25 Safety Meeting	LUNAS HAZELTON PIZZERI	1/10/2025	2/4/2025	$	232.00	25	$ 5,800.00
14640	Feb 2025 Safety Meeting	LUNAS HAZELTON PIZZERI	2/13/2025	3/27/2025	$	268.11	42	$ 11,260.62
14641	March 2025 Safety Meeting	LUNAS HAZELTON PIZZERI	3/19/2025	5/29/2025	$	310.32	71	$ 22,032.72
14642	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$	16.00	94	$ 1,504.00
14643	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$	0.96	94	$ 90.24
14644	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$	160.00	94	$ 15,040.00
14645	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$	9.60	94	$ 902.40
14646	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$	6.40	94	$ 601.60
14647	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$	16.00	93	$ 1,488.00
14648	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$	0.96	93	$ 89.28
14649	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$	160.00	93	$ 14,880.00
14650	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$	9.60	93	$ 892.80
14651	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$	6.40	93	$ 595.20
14652	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$	16.00	92	$ 1,472.00
14653	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$	0.96	92	$ 88.32
14654	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$	160.00	92	$ 14,720.00
14655	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$	9.60	92	$ 883.20
14656	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$	6.40	92	$ 588.80
14657	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$	28.32	92	$ 2,605.44
14658	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$	36.04	94	$ 3,387.76
14659	Storm Room Meals-13066813	ALFREDOS BRICK OVEN PIZZE	2/18/2025	5/29/2025	$	1,348.62	100	$ 134,862.00
14660	Storm Room Meals-13066813	ALFREDOS BRICK OVEN PIZZE	2/18/2025	5/29/2025	$	1,157.11	100	$ 115,711.00
14661	Safety Stand Down Breakfast	BUDDIES' NEW YORK BAGELS	3/31/2025	5/29/2025	$	77.42	59	$ 4,567.78
14662	April 2025 Safety Meeting	ALTA PIZZERIA AND PASTA H	4/10/2025	5/29/2025	$	183.06	49	$ 8,969.94
14663	25-0128 Reigner Mileage		1/28/2025	1/30/2025	$	86.80	2	$ 173.60
14664	25-0130 Reigner Mileage		1/30/2025	1/31/2025	$	86.80	1	$ 86.80
14665	25-0225 Reigner Mileage		2/25/2025	3/7/2025	$	86.80	10	$ 868.00
14666	25-0327 Reigner Mileage		3/27/2025	4/7/2025	$	86.80	11	$ 954.80
14667	12385798 RR Const Monitoring	RAILPROS FIELD SERVICES	4/10/2025	4/23/2025	$	4,000.00	13	$ 52,000.00
14668	13007989 RR Protection Review	RAILPROS FIELD SERVICES	4/8/2025	4/23/2025	$	700.00	15	$ 10,500.00
14669	25-0501 Reigner Mileage		5/1/2025	5/23/2025	$	86.80	22	$ 1,909.60
14670	25-0530 Reigner Mileage		5/30/2025	6/2/2025	$	86.80	3	$ 260.40
14671	Orientation Trip		6/11/2025	6/24/2025	$	42.00	13	$ 546.00
14672	Storm		6/20/2025	6/24/2025	$	25.90	4	$ 103.60
14673	EHS level 3 safety meeting		12/11/2024	1/8/2025	$	92.46	28	$ 2,588.88
14674	EHS level 3 safety meeting	pa turnpike	12/11/2024	1/8/2025	$	12.20	28	$ 341.60
14675	IBEW/compnay meeting walbert tra		1/15/2025	1/17/2025	$	48.30	2	$ 96.60
14676	IBEW/compnay meeting walbert tra		1/15/2025	1/17/2025	$	48.30	2	$ 96.60
14677	IBEW/compnay meeting walbert tra	ezpass	1/15/2025	1/17/2025	$	15.58	2	$ 31.16
14678	Brandon Reppert	SHEETZ 0195 00001958	12/23/2024	1/2/2025	$	19.08	10	$ 190.80
14679	WLS MEALS	BURGER KING #22585	12/29/2024	1/2/2025	$	19.06	4	$ 76.24
14680	WLS MEALS	MCDONALD'S F6027	12/28/2024	1/2/2025	$	10.80	5	$ 54.00
14681	Brandon Reppert	SHEETZ 0449 00004499	12/30/2024	1/6/2025	$	8.32	7	$ 58.24
14682	Brandon Reppert	SHEETZ 0228 00002287	1/29/2025	2/3/2025	$	25.48	5	$ 127.40
14683	Storm Sunday Monday	SHEETZ 0228 00002287	2/14/2025	2/20/2025	$	24.16	6	$ 144.96
14684	Storm Sunday	SHEETZ 0651 00006510	2/16/2025	2/23/2025	$	26.45	7	$ 185.15
14685	Saturday WLS	MCDONALD'S F451	2/22/2025	2/27/2025	$	18.42	5	$ 92.10

14686	Saturday WLS	SHEETZ 0228 00002287	2/22/2025	2/27/2025	$ 22.13	5	$ 110.65
14687	Brandon Reppert	SHEETZ 0228	3/16/2025	3/25/2025	$ 17.66	9	$ 158.94
14688	Brandon Reppert	INDIAN TRAIL COUNTRY MKT	4/10/2025	4/14/2025	$ 75.20	4	$ 300.80
14689	Storm	SHEETZ 0228	4/15/2025	4/22/2025	$ 17.23	7	$ 120.61
14690	Brandon Reppert	INDIAN TRAIL COUNTRY MKT	5/13/2025	5/20/2025	$ 48.53	7	$ 339.71
14691	Brandon Reppert	CHICK-FIL-A #05137	5/13/2025	5/20/2025	$ 17.85	7	$ 124.95
14692	Storm	YANKEE DOODLE	6/1/2025	6/10/2025	$ 23.15	9	$ 208.35
14693	Storm	SQ *NAE NAE'S	6/1/2025	6/10/2025	$ 32.49	9	$ 292.41
14694	Storm	WENDYS 19209	5/31/2025	6/10/2025	$ 15.35	10	$ 153.50
14695	Safety Meeting	INDIAN TRAIL COUNTRY MKT	6/10/2025	6/16/2025	$ 46.57	6	$ 279.42
14696	Mutual Assistance PECO	Texas Roadhouse	6/20/2025	6/23/2025	$ 353.86	3	$ 1,061.58
14697	Brandon Reppert	JO-JOS PIZZA	6/19/2025	6/23/2025	$ 23.00	4	$ 92.00
14698	Central Maintenance Expenses	III GUYS RESTAURANT LLC M	1/7/2025	2/4/2025	$ 55.95	28	$ 1,566.60
14699	Metering EZ Pass	PTC EZ PASS AUTO RE.	2/7/2025	2/13/2025	$ 105.00	6	$ 630.00
14700	Conference Expenses	WWW.ENERGYPA.ORG	3/4/2025	3/28/2025	$ 216.00	24	$ 5,184.00
14701	Lehigh Maintenance Expenses	IN *SCHNEIDER CONSTRUCTIO	3/19/2025	3/28/2025	$ 4,800.00	9	$ 43,200.00
14702	EAPA	TST*INDUSTRY COFFEE	4/8/2025	5/1/2025	$ 5.57	23	$ 128.11
14703	EAPA	COFFEE BRAKE AT MEEDER	4/9/2025	5/1/2025	$ 15.42	22	$ 339.24
14704	EAPA	DoubleTree Hotels	4/7/2025	5/1/2025	$ 150.46	24	$ 3,611.04
14705	EAPA	DoubleTree Hotels	4/7/2025	5/1/2025	$ 21.06	24	$ 505.44
14706	EAPA	DoubleTree Hotels	4/8/2025	5/1/2025	$ 253.17	23	$ 5,822.91
14707	EAPA	DoubleTree Hotels	4/8/2025	5/1/2025	$ 35.44	23	$ 815.12
14708	Lehigh Maintenance Expenses	CELLULAR ACCESSORIES FOR	4/17/2025	5/30/2025	$ 59.42	43	$ 2,555.06
14709	MILEAGE		2/7/2025	2/10/2025	$ 102.90	3	$ 308.70
14710	MILEAGE FOR MEETING		6/18/2025	6/25/2025	$ 98.00	7	$ 686.00
14711	Monthly Safety Meeting	ezCater	1/22/2025	1/28/2025	$ 434.56	6	$ 2,607.36
14712	ELDT Driver Training	ELDT.COM	1/21/2025	1/28/2025	$ 87.98	7	$ 615.86
14713	Business lunch	BIAGGIO PIZZERIA FAMILY R	1/10/2025	1/28/2025	$ 63.80	18	$ 1,148.40
14714	mileage reimbursement 2/27/2025		2/27/2025	3/10/2025	$ 105.70	11	$ 1,162.70
14715	mileage reimbursement 3/4/2025		3/4/2025	3/10/2025	$ 31.50	6	$ 189.00
14716	mileage reimbursement 2/28/2025		2/28/2025	3/10/2025	$ 25.90	10	$ 259.00
14717	mileage reimbursement 2/28/2025		2/28/2025	3/10/2025	$ 30.80	10	$ 308.00
14718	mileage reimbursement 03-25		3/25/2025	3/31/2025	$ 105.70	6	$ 634.20
14719	mileage reimbursement 4-29-2025		4/29/2025	5/9/2025	$ 105.70	10	$ 1,057.00
14720	December Safety Mtg	GIANT 6005	12/18/2024	1/2/2025	$ 34.99	15	$ 524.85
14721	Storm Standby	JOJO'S PIZZA & PASTA	12/30/2024	1/10/2025	$ 119.94	11	$ 1,319.34
14722	Helper Assessments	ABEZA - FB - HYATT PLACE	1/23/2025	2/6/2025	$ 384.00	14	$ 5,376.00
14723	Helper Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$ 143.10	14	$ 2,003.40
14724	Helper Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$ 14.31	14	$ 200.34
14725	L4 Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/6/2025	$ 159.00	7	$ 1,113.00
14726	L4 Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/6/2025	$ 15.90	7	$ 111.30
14727	L4 Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/6/2025	$ 11.00	7	$ 77.00
14728	PUC Reportable Storm Meal	JULIANAS	2/17/2025	2/24/2025	$ 50.00	7	$ 350.00
14729	February Monthly Compliance Mtg	TST*DAVINCIS ITALIAN EA	2/21/2025	3/3/2025	$ 153.59	10	$ 1,535.90
14730	3/5 Storm	MAPLE DONUTS NEWBERRY COM	3/5/2025	3/14/2025	$ 51.23	9	$ 461.07
14731	Meeting Refreshments	SAMS CLUB #4994	3/20/2025	3/28/2025	$ 105.16	8	$ 841.28
14732	April Monthly Compliance and CPR	TST*DAVINCIS ITALIAN EA	4/8/2025	4/14/2025	$ 202.87	6	$ 1,217.22
14733	New Leader Training @ WTC	ABEZA - FB - HYATT PLACE	4/16/2025	4/29/2025	$ 42.00	13	$ 546.00
14734	New Leader Training @ WTC	ABEZA - FB - HYATT PLACE	4/15/2025	4/29/2025	$ 42.00	14	$ 588.00
14735	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/15/2025	4/29/2025	$ 206.10	14	$ 2,885.40
14736	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/15/2025	4/29/2025	$ 20.61	14	$ 288.54
14737	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/16/2025	4/29/2025	$ 152.10	13	$ 1,977.30
14738	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/16/2025	4/29/2025	$ 15.21	13	$ 197.73
14739	Pizza for Crew's	TST*DAVINCIS ITALIAN EA	4/25/2025	5/12/2025	$ 76.79	17	$ 1,305.43
14740	4/30 Storm Event 13855076	TST*DAVINCIS ITALIAN EA	4/30/2025	5/13/2025	$ 17.49	13	$ 227.37
14741	Storm Meal	SAPPORO EAST	5/6/2025	5/20/2025	$ 86.23	14	$ 1,207.22
14742	L2 Assessments at WTC	ABEZA - FB - HYATT PLACE	6/5/2025	6/13/2025	$ 150.08	8	$ 1,200.64
14743	L2 Assessments at WTC	ABEZA - FB - HYATT PLACE	6/4/2025	6/13/2025	$ 41.98	9	$ 377.82
14744	L2 Assessments at WTC	ABEZA - FB - HYATT PLACE	6/3/2025	6/13/2025	$ 77.66	10	$ 776.60
14745	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$ 161.10	8	$ 1,288.80
14746	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$ 16.11	8	$ 128.88
14747	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/3/2025	6/13/2025	$ 161.10	10	$ 1,611.00
14748	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/3/2025	6/13/2025	$ 16.11	10	$ 161.10
14749	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/4/2025	6/13/2025	$ 161.10	9	$ 1,449.90
14750	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/4/2025	6/13/2025	$ 16.11	9	$ 144.99
14751	Storm 13941878	TST*MICKS ALL AMERICAN	6/19/2025	6/26/2025	$ 37.19	7	$ 260.33
14752	Safety Meeting	MR STICKYS	2/27/2025	3/6/2025	$ 25.02	7	$ 175.14
14753	Veg Team Meeting	MR STICKYS	3/12/2025	3/25/2025	$ 25.02	13	$ 325.26
14754	Veg Team Meeting	MR STICKYS	3/27/2025	4/4/2025	$ 25.02	8	$ 200.16
14755	Veg Team Meeting	VESUVIOS PIZZERIA & SPORT	3/28/2025	4/4/2025	$ 70.50	7	$ 493.50
14756	May 2025 Storm Incidentals	Target	4/30/2025	5/22/2025	$ 88.71	22	$ 1,951.62
14757	2025 May out of region meals	Longhorn Steakhous	4/30/2025	5/22/2025	$ 25.00	22	$ 550.00
14758	2025 May out of region meals	The Pepper Tree	5/1/2025	5/22/2025	$ 21.04	21	$ 441.84
14759	Customer Site Visit		3/20/2025	4/4/2025	$ 86.80	15	$ 1,302.00
14760	Site Visit	dro1@pplweb.com	3/20/2025	4/4/2025	$ 15.58	15	$ 233.70
14761	Customer Site Visit		5/6/2025	5/27/2025	$ 114.10	21	$ 2,396.10
14762	Customer Site Visit	dro1@pplweb.com	5/6/2025	5/27/2025	$ 24.14	21	$ 506.94
14763	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14764	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14765	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14766	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14767	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14768	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14769	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14770	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14771	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14772	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14773	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14774	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14775	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14776	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14777	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14778	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14779	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14780	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14781	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14782	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14783	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14784	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14785	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14786	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14787	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14788	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14789	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14790	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14791	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14792	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14793	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14794	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00

14795	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14796	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14797	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14798	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14799	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14800	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14801	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14802	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14803	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14804	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14805	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14806	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14807	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14808	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14809	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14810	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14811	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14812	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14813	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14814	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14815	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14816	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14817	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14818	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14819	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14820	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14821	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14822	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14823	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14824	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14825	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14826	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14827	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14828	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14829	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14830	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14831	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14832	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 3,021.00	25	$	75,525.00
14833	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 302.10	25	$	7,552.50
14834	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 2,340.00	24	$	56,160.00
14835	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 234.00	24	$	5,616.00
14836	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/16/2025	3/14/2025	$ 552.00	26	$	14,352.00
14837	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/16/2025	3/14/2025	$ 55.22	26	$	1,435.72
14838	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 627.02	25	$	15,675.50
14839	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 62.72	25	$	1,568.00
14840	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 1,393.02	24	$	33,432.48
14841	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 139.22	24	$	3,341.28
14842	Robbins PUC Storm 2.16.25	Fairfield Inns	2/18/2025	3/14/2025	$ 5,160.00	24	$	123,840.00
14843	Robbins PUC Storm 2.16.25	Fairfield Inns	2/18/2025	3/14/2025	$ 567.60	24	$	13,622.40
14844	Robbins PUC Storm 2.16.25	Fairfield Inns	2/16/2025	3/14/2025	$ 3,870.00	26	$	100,620.00
14845	Robbins PUC Storm 2.16.25	Fairfield Inns	2/16/2025	3/14/2025	$ 425.70	26	$	11,068.20
14846	Robbins PUC Storm 2.16.25	ALLENTOWN PARK HOTEL	2/17/2025	3/14/2025	$ 6,141.00	25	$	153,525.00
14847	Robbins PUC Storm 2.16.25	ALLENTOWN PARK HOTEL	2/17/2025	3/14/2025	$ 614.10	25	$	15,352.50
14848	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$	3,354.00
14849	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$	335.40
14850	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$	3,354.00
14851	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$	335.40
14852	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$	3,354.00
14853	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$	335.40
14854	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$	3,354.00
14855	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$	335.40
14856	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$	3,354.00
14857	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$	335.40
14858	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$	3,213.00
14859	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$	160.65
14860	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$	192.78
14861	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$	3,213.00
14862	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$	160.65
14863	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$	192.78
14864	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$	3,213.00
14865	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$	160.65
14866	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$	192.78
14867	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$	3,213.00
14868	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$	160.65
14869	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$	192.78
14870	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$	3,213.00
14871	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$	160.65
14872	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$	192.78
14873	Robbins PUC Storm 3.16.25	WILLIAMSPORT HOTEL AND S	3/17/2025	4/14/2025	$ 1,519.05	28	$	42,533.40
14874	Robbins PUC Storm 3.16.25	WILLIAMSPORT HOTEL AND S	3/17/2025	4/14/2025	$ 167.20	28	$	4,681.60
14875	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/17/2025	4/14/2025	$ 119.00	28	$	3,332.00
14876	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/17/2025	4/14/2025	$ 11.90	28	$	333.20
14877	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/18/2025	4/14/2025	$ 119.00	27	$	3,213.00
14878	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/18/2025	4/14/2025	$ 11.90	27	$	321.30
14879	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 169.00	29	$	4,901.00
14880	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 18.59	29	$	539.11
14881	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 169.00	28	$	4,732.00
14882	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 18.59	28	$	520.52
14883	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 169.00	29	$	4,901.00
14884	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 18.59	29	$	539.11
14885	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 169.00	28	$	4,732.00
14886	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 18.59	28	$	520.52
14887	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 169.00	29	$	4,901.00
14888	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 18.59	29	$	539.11
14889	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 169.00	28	$	4,732.00
14890	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 18.59	28	$	520.52
14891	Robbins PUC Storm 4.15.25	WOODLANDS RESORTS	4/16/2025	5/2/2025	$ 1,683.00	16	$	26,928.00
14892	Robbins PUC Storm 4.15.25	WOODLANDS RESORTS	4/16/2025	5/2/2025	$ 270.13	16	$	4,322.08
14893	All Hands Mtg / Phantom's game	ORBITZ*72987456521220	12/17/2024	1/12/2025	$ 107.32	26	$	2,790.32
14894	Parking for Staff Mtg	97606 HARRISBURG UNIVERSI	1/16/2025	2/2/2025	$ 30.00	17	$	510.00
14895	Expenses for March/April	KIMBALL S	3/13/2025	5/9/2025	$ 44.75	57	$	2,550.75
14896	Expenses for March/April	CAFE TOSCANA	3/31/2025	5/9/2025	$ 76.12	39	$	2,968.68
14897	Expenses for March/April	TST*HARVEST-409	4/11/2025	5/9/2025	$ 63.00	28	$	1,764.00
14898	Expenses for March/April	ABEZA - LDG - HYATT PLACE	4/22/2025	5/9/2025	$ 169.00	17	$	2,873.00
14899	Expenses for March/April	ABEZA - LDG - HYATT PLACE	4/22/2025	5/9/2025	$ 6.76	17	$	114.92
14900	Expenses for March/April	ABEZA - LDG - HYATT PLACE	4/22/2025	5/9/2025	$ 10.14	17	$	172.38
14901	Expenses for March/April	Marriott Hotels	4/2/2025	5/9/2025	$ 187.95	37	$	6,954.15
14902	Walbert meeting		1/15/2025	2/14/2025	$ 39.90	30	$	1,197.00
14903	Walbert meeting		1/15/2025	2/14/2025	$ 39.90	30	$	1,197.00

14904	Walbert meeting	PA TURNPIKE	1/15/2025	2/14/2025	$ 12.00	30	$ 360.00
14905	Walbert Meeting		5/20/2025	5/27/2025	$ 40.60	7	$ 284.20
14906	Walbert Meeting		5/20/2025	5/27/2025	$ 40.60	7	$ 284.20
14907	Walbert Meeting	PA TURNPIKE	5/20/2025	5/27/2025	$ 12.00	7	$ 84.00
14908	Turnpike Tolls	Pennsylvania Turnpike Commission	4/3/2025	4/3/2025	$ 44.02	0	$ -
14909	Turnpike Tolls	Pennsylvania Turnpike Commission	4/3/2025	4/3/2025	$ 55.16	0	$ -
14910	Turnpike Tolls	Pennsylvania Turnpike Commission	4/3/2025	4/3/2025	$ 43.80	0	$ -
14911	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$ 226.56
14912	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$ 226.56
14913	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$ 226.56
14914	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$ 226.56
14915	December monthly expenses	THEPERK	12/17/2024	1/14/2025	$ 372.36	28	$ 10,426.08
14916	December monthly expenses	GIANT 6457	12/12/2024	1/14/2025	$ 30.71	33	$ 1,013.43
14917	December monthly expenses	TST*HOPS AT THE PADDOCK	12/12/2024	1/14/2025	$ 16.67	33	$ 550.11
14918	January monthly expenses	PY *PRIMO HOAGIES	1/17/2025	2/10/2025	$ 308.15	24	$ 7,395.60
14919	February monthly expenses	LANDIS SUPERMARKET	2/13/2025	3/26/2025	$ 10.47	41	$ 429.27
14920	February monthly expenses	JESSE S BARBECUE & LOCAL	2/13/2025	3/26/2025	$ 243.74	41	$ 9,993.34
14921	February monthly expenses	BJ'S RESTAURANTS 594	2/16/2025	3/26/2025	$ 15.89	38	$ 603.82
14922	April monthly expenses	PINOS PIZZA	3/28/2025	4/30/2025	$ 328.25	33	$ 10,832.25
14923	April monthly expenses	MAIN STREET SALAD	4/25/2025	5/14/2025	$ 178.76	19	$ 3,396.44
14924	Overnight stay for work meeting	ABEZA - LDG - HYATT PLACE	4/22/2025	5/21/2025	$ 137.00	29	$ 3,973.00
14925	Overnight stay for work meeting	Marriott Hotels	4/2/2025	5/21/2025	$ 155.00	49	$ 7,595.00
14926	Overnight stay for work meeting	Marriott Hotels	4/2/2025	5/21/2025	$ 17.05	49	$ 835.45
14927	Overnight stay for work meeting	ABEZA - LDG - HYATT PLACE	4/22/2025	5/21/2025	$ 13.70	29	$ 397.30
14928	ArcGIS Mock 1 Testing		1/28/2025	2/3/2025	$ 57.40	6	$ 344.40
14929	ArcGIS Mock 1 Testing		1/30/2025	2/3/2025	$ 57.40	4	$ 229.60
14930	Material Worker Test Tokes	SQ *RAMSAY CORPORATION	12/17/2024	3/26/2025	$ 90.95	99	$ 9,004.05
14931	Material Worker Test Tokes	SQ *RAMSAY CORPORATION	12/18/2024	3/26/2025	$ 90.95	98	$ 8,913.10
14932	Storm Food	Crispy Halal	3/18/2025	3/20/2025	$ 135.55	2	$ 271.10
14933	Field Visit		6/26/2025	6/28/2025	$ 47.60	2	$ 95.20
14934	Field Visit		6/27/2025	6/28/2025	$ 27.30	1	$ 27.30
14935	Team meeting lunch	TST*PIZZERIA LUCA	1/30/2025	2/18/2025	$ 100.99	19	$ 1,918.81
14936	Alarm Path Check meeting	SQ *3 SISTERS KHMER-THAI	2/5/2025	2/18/2025	$ 64.68	13	$ 840.84
14937	Field Safety audit and check in	570 RAMEN	3/12/2025	3/20/2025	$ 54.59	8	$ 436.72
14938	Staff Meeting Lunch	LAZEEZ FRESH MEDITERRANE	4/30/2025	5/19/2025	$ 136.26	19	$ 2,588.94
14939	Storm meals	WAWA 266	12/12/2024	1/27/2025	$ 8.44	46	$ 388.24
14940	Storm meals	TST*UNA TAQUERIA	12/11/2024	1/27/2025	$ 53.18	47	$ 2,499.46
14941	Storm meals	CRACKER BARREL #431 CARLI	12/12/2024	1/28/2025	$ 51.71	47	$ 2,430.37
14942	TP Tolls/Fees	PTC EZ PASS AUTO RE.	12/25/2024	2/25/2025	$ 35.00	62	$ 2,170.00
14943	Kentucky Storm Meals	QDOBA 1891	1/8/2025	1/28/2025	$ 33.17	20	$ 663.40
14944	Kentucky Storm Meals	RAISING CANES 0641	1/7/2025	1/28/2025	$ 17.36	21	$ 364.56
14945	Kentucky Storm Meals	HAPPY CHINA	1/7/2025	1/28/2025	$ 10.95	21	$ 229.95
14946	Kentucky Storm Meals	ARBYS 6911	1/6/2025	1/28/2025	$ 11.44	22	$ 251.68
14947	Kentucky Storm Meals	THE LOBBY BAR	1/5/2025	1/28/2025	$ 18.90	23	$ 434.70
14948	Kentucky Storm Meals	BLUE HORSE CAFE	1/5/2025	1/28/2025	$ 50.40	23	$ 1,159.20
14949	Hotel 1	HILTON GARDEN INN	1/8/2025	1/28/2025	$ 3.18	20	$ 63.60
14950	Hotel 1	HILTON GARDEN INN	1/7/2025	1/28/2025	$ 120.16	21	$ 2,523.36
14951	Kentucky Lodging	Marriott Hotels	1/6/2025	1/28/2025	$ 144.00	22	$ 3,168.00
14952	Kentucky Lodging	Marriott Hotels	1/6/2025	1/28/2025	$ 23.14	22	$ 509.08
14953	Storm meals	83 DINER	2/17/2025	3/24/2025	$ 18.43	35	$ 645.05
14954	Storm meals	SUBWAY 13789	2/17/2025	3/24/2025	$ 24.33	35	$ 851.55
14955	Storm meals	SMOKED BAR & GRILL	2/16/2025	3/24/2025	$ 29.89	36	$ 1,076.04
14956	Breakfast	DUNKIN #306751	2/21/2025	3/24/2025	$ 8.57	31	$ 265.67
14957	Turnpike Toll Refill	PTC EZ PASS AUTO RE.	2/23/2025	3/24/2025	$ 35.00	29	$ 1,015.00
14958	March 6 storm	THAI ORIGIN	3/6/2025	5/1/2025	$ 55.31	56	$ 3,097.36
14959	St Pattys Storm	POPEYES 13502	3/17/2025	5/1/2025	$ 17.27	45	$ 777.15
14960	St Pattys Storm	SHEETZ 0363	3/17/2025	5/1/2025	$ 6.10	45	$ 274.50
14961	St Pattys Storm	PERKINS RESTAURANT 2505	3/17/2025	5/1/2025	$ 19.31	45	$ 868.95
14962	Safety Meeting	LAS DELICIAS	4/10/2025	4/30/2025	$ 60.33	20	$ 1,206.60
14963	Hotel	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 9.60	39	$ 374.40
14964	Hotel	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 6.40	39	$ 249.60
14965	Hotel	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 160.00	70	$ 11,200.00
14966	Hotel	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 9.60	70	$ 672.00
14967	Hotel	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 6.40	70	$ 448.00
14968	Hotel	RENAISSANCE ALLENTOWN	2/25/2025	5/5/2025	$ 160.00	69	$ 11,040.00
14969	Hotel	RENAISSANCE ALLENTOWN	2/25/2025	5/5/2025	$ 9.60	69	$ 662.40
14970	Hotel	RENAISSANCE ALLENTOWN	2/25/2025	5/5/2025	$ 6.40	69	$ 441.60
14971	Hotel	RENAISSANCE ALLENTOWN	2/26/2025	5/5/2025	$ 160.00	68	$ 10,880.00
14972	Hotel	RENAISSANCE ALLENTOWN	2/26/2025	5/5/2025	$ 9.60	68	$ 652.80
14973	Hotel	RENAISSANCE ALLENTOWN	2/26/2025	5/5/2025	$ 6.40	68	$ 435.20
14974	Hotel	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 160.00	39	$ 6,240.00
14975	Hotel	RENAISSANCE ALLENTOWN	1/30/2025	5/5/2025	$ 160.00	95	$ 15,200.00
14976	Hotel	RENAISSANCE ALLENTOWN	1/30/2025	5/5/2025	$ 16.00	95	$ 1,520.00
14977	Dinner	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 37.56	70	$ 2,629.20
14978	Dinner	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 47.10	39	$ 1,836.90
14979	Parking	ARENA DECK	2/22/2025	5/5/2025	$ 9.00	72	$ 648.00
14980	Parking	ARENA DECK	3/7/2025	5/5/2025	$ 5.00	59	$ 295.00
14981	Storm meal	CHICK-FIL-A #01906	1/30/2025	3/25/2025	$ 170.93	54	$ 9,230.22
14982	Storm meal	CHICK-FIL-A #01906	12/28/2024	3/25/2025	$ 41.23	87	$ 3,587.01
14983	Ipad accessory purchase	AMAZON MKTPL*ZC8RY88S0	1/29/2025	4/29/2025	$ 19.07	90	$ 1,716.30
14984	Ipad accessory purchase	AMAZON MKTPL*Z73XK3LP0	2/2/2025	4/29/2025	$ 44.41	86	$ 3,819.26
14985	Namag Mileage		4/27/2025	6/12/2025	$ 77.00	46	$ 3,542.00
14986	NYC Train Expense	PATH TAPP PAYGO CP	4/29/2025	6/12/2025	$ 3.00	44	$ 132.00
14987	NYC Train Expense	PATH TAPP PAYGO CP	4/28/2025	6/12/2025	$ 3.00	45	$ 135.00
14988	Storm Restoration Refreshment	DUNKIN #351205	4/16/2025	6/12/2025	$ 122.72	57	$ 6,995.04
14989	May 2025 storm duty	Target	4/30/2025	5/14/2025	$ 88.29	14	$ 1,236.06
14990	May 2025 storm duty	The Pepper Tree	5/1/2025	5/14/2025	$ 13.78	13	$ 179.14
14991	May 2025 storm duty	Longhorn Steakhous	4/30/2025	5/14/2025	$ 25.00	14	$ 350.00
14992	Ice/Snow Scrappers	Advance Auto Parts	2/4/2025	2/18/2025	$ 30.72	14	$ 430.08
14993	Inverter Meeting 1-14-25	DUNKIN #346805	1/14/2025	3/7/2025	$ 46.62	52	$ 2,424.24
14994	Inverter Meeting 1-14-25	TST*MARY ANN DONUT KITCH	1/14/2025	3/7/2025	$ 32.00	52	$ 1,664.00
14995	Mileage Report for SFC Trip		1/15/2025	1/17/2025	$ 83.30	2	$ 166.60
14996	Work Lunch April 2025	TST*HOPS FOGELSVILLE HOT	4/2/2025	5/12/2025	$ 74.96	40	$ 2,998.40
14997	New Hire Class April Expenses	Zumos	4/28/2025	5/12/2025	$ 36.04	14	$ 504.56
14998	New Hire Class April Expenses		4/28/2025	5/12/2025	$ 100.80	14	$ 1,411.20
14999	New Hire Class April Expenses	EZ Pass	4/28/2025	5/12/2025	$ 19.16	14	$ 268.24
15000	New Hire Class April Expenses		5/1/2025	5/12/2025	$ 100.80	11	$ 1,108.80
15001	New Hire Class April Expenses	EZ Pass	5/1/2025	5/12/2025	$ 19.16	11	$ 210.76
15002	June 2025 Expenses	TST*THE SHELBY	6/6/2025	6/26/2025	$ 394.38	20	$ 7,887.60
15003	June 2025 Expenses		6/9/2025	6/26/2025	$ 100.80	17	$ 1,713.60
15004	June 2025 Expenses	EZPass	6/9/2025	6/26/2025	$ 22.32	17	$ 379.44
15005	PUC Reportable Storm - April 15	Hampton Inn	4/15/2025	4/22/2025	$ 203.00	7	$ 1,421.00
15006	PUC Reportable Storm - April 15	Hampton Inn	4/15/2025	4/22/2025	$ 12.18	7	$ 85.26
15007	PUC Reportable Storm - April 15	Hampton Inn	4/15/2025	4/22/2025	$ 10.15	7	$ 71.05
15008	Trip to SFC for Storm Hardening		4/14/2025	6/6/2025	$ 44.10	53	$ 2,337.30
15009	Trip to SFC for RE All Hands		6/5/2025	6/6/2025	$ 44.10	1	$ 44.10
15010	Tolls	PTC EZPASS CSC WEB IVR	12/10/2024	1/6/2025	$ 49.00	27	$ 1,323.00
15011	Cell Phone Accessories	CELLULAR ACCESSORIES FOR	1/24/2025	2/14/2025	$ 63.93	21	$ 1,342.53
15012	Vehicle EZ-Pass Transponders	PTC EZPASS CSC WEB IVR	2/4/2025	2/20/2025	$ 606.00	16	$ 9,696.00

15013	Cell phone accessories	CELLULAR ACCESSORIES FOR	3/24/2025	4/15/2025	$ 509.25	22	$ 11,203.50
15014	Tolls	PTC EZ PASS AUTO RE.	5/24/2025	6/25/2025	$ 500.00	32	$ 16,000.00
15015	Cell phone Accessories	AMAZON MKTPL*NO95G3L01	6/19/2025	6/25/2025	$ 91.11	6	$ 546.66
15016	01/09/2025 storm drill		1/9/2025	1/13/2025	$ 43.40	4	$ 173.60
15017	03/06/2025 storm response		3/6/2025	3/10/2025	$ 44.10	4	$ 176.40
15018	HAZ Storm Room Supplies	SAMSCLUB #6547	1/29/2025	2/3/2025	$ 295.31	5	$ 1,476.55
15019	EAP conference spring 2025	WWW.ENERGYPA.ORG	3/24/2025	3/28/2025	$ 216.00	4	$ 864.00
15020	Lobbying mileage		1/10/2025	2/13/2025	$ 107.10	34	$ 3,641.40
15021	Lobbying mileage		1/23/2025	2/13/2025	$ 119.70	21	$ 2,513.70
15022	Personal mileage		2/14/2025	2/6/2025	$ 110.60	(8)	$ (884.80)
15023	Sugarloaf	ENTERPRISE	5/3/2025	5/9/2025	$ 121.28	6	$ 727.68
15024	Sugarloaf	Choice Hotels	4/30/2025	5/9/2025	$ 110.00	9	$ 990.00
15025	Sugarloaf	Choice Hotels	5/1/2025	5/9/2025	$ 12.10	8	$ 96.80
15026	Personal travel /parking	ADAMS GARAGE	5/2/2025	5/9/2025	$ 7.00	7	$ 49.00
15027	Working lunch	TST*CAFE FRESCO - CENTER	5/7/2025	5/12/2025	$ 62.54	5	$ 312.70
15028	Open House dinner for staff	TST*ISAACS CRAFT KITCHE	5/21/2025	6/2/2025	$ 254.40	12	$ 3,052.80
15029	PA Chamber Board meeting	SKYTOP LODGE RESERVATIONS	8/7/2025	6/16/2025	$ 47.03	(52)	$ (2,445.56)
15030	PA Chamber Board meeting	SKYTOP LODGE RESERVATIONS	8/7/2025	6/16/2025	$ 320.00	(52)	$ (16,640.00)
15031	Lobbying travel		5/15/2025	6/16/2025	$ 107.80	32	$ 3,449.60
15032	Lobbying travel		5/28/2025	6/16/2025	$ 104.30	19	$ 1,981.70
15033	Staff Holiday Lunch	ANTHONYS PIZZA	12/24/2024	2/10/2025	$ 99.05	48	$ 4,754.40
15034	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	1/28/2025	3/27/2025	$ 80.50	58	$ 4,669.00
15035	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	1/16/2025	3/27/2025	$ 86.13	70	$ 6,029.10
15036	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	1/15/2025	3/27/2025	$ 47.70	71	$ 3,386.70
15037	LL/Trainee/JL Skip Level Meeting	ZARI MILLY CAKE	1/28/2025	3/27/2025	$ 62.00	58	$ 3,596.00
15038	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	2/5/2025	3/27/2025	$ 70.60	50	$ 3,530.00
15039	Ezpass for Keith White	GIANT FUEL 6081	1/9/2025	3/6/2025	$ 42.00	56	$ 2,352.00
15040	Ezpass for Keith White	PTC EZ PASS AUTO RE.	2/10/2025	3/6/2025	$ 35.00	24	$ 840.00
15041	Ezpass for Keith White	PTC EZ PASS AUTO RE.	3/2/2025	3/6/2025	$ 35.00	4	$ 140.00
15042	January 25 EHS LVL 1-Central	GIANT 6081	1/9/2025	3/6/2025	$ 114.84	56	$ 6,431.04
15043	Central-Feb 25 EHS L1	GIANT 6081	2/13/2025	3/6/2025	$ 61.41	21	$ 1,289.61
15044	Ezpass	PTC EZ PASS AUTO RE.	3/4/2025	3/19/2025	$ 35.00	15	$ 525.00
15045	Ezpass	PTC EZ PASS AUTO RE.	3/8/2025	3/19/2025	$ 100.00	11	$ 1,100.00
15046	Rodeo 2025	ALTA PIZZERIA AND PASTA H	2/26/2025	4/2/2025	$ 278.33	35	$ 9,741.55
15047	Rodeo 2025	WALMART.COM	3/12/2025	4/2/2025	$ 86.26	21	$ 1,811.46
15048	Safety Forum April 2025	MT AIRY HOTEL	4/2/2025	4/14/2025	$ 3,500.00	12	$ 42,000.00
15049	Nik Stella	SP JENNYS GIFT	4/4/2025	4/14/2025	$ 207.26	10	$ 2,072.60
15050	Nik Stella	PENNSYLVANIA DUTCH BASKE	4/4/2025	4/14/2025	$ 131.75	10	$ 1,317.50
15051	Rodeo 2025	AMAZON MKTPL*LC4FP6FA3	4/2/2025	5/22/2025	$ 33.04	50	$ 1,652.00
15052	Rodeo 2025	AMAZON RETA* VY8BD1VX3	4/11/2025	5/22/2025	$ 20.72	41	$ 849.52
15053	Rodeo 2025	AMAZON MKTPL*BA0ET6W83	4/3/2025	5/22/2025	$ 69.05	49	$ 3,383.45
15054	Rodeo 2025	WM SUPERCENTER #1794	4/8/2025	5/22/2025	$ 297.44	44	$ 13,087.36
15055	Rodeo 2025	GIANT 6287	3/24/2025	5/22/2025	$ 69.73	59	$ 4,114.07
15056	Rodeo 2025	GIANT 6081	3/26/2025	5/22/2025	$ 46.06	57	$ 2,625.42
15057	Rodeo 2025	SLICE*ALTAPIZZERIAPAST	4/23/2025	5/22/2025	$ 250.83	29	$ 7,274.07
15058	Rodeo 2025	ALTA PIZZERIA AND PASTA H	4/23/2025	5/22/2025	$ 19.72	29	$ 571.88
15059	Rodeo 2025	DOLLAR-GENERAL #9632	5/7/2025	5/22/2025	$ 20.98	15	$ 314.70
15060	EHS March/April 25	GIANT 6081	4/10/2025	5/15/2025	$ 90.22	35	$ 3,157.70
15061	EHS March/April 25	GIANT 6081	3/13/2025	5/15/2025	$ 103.92	63	$ 6,546.96
15062	2025 Spring Safety Forum	MT AIRY HOTEL	4/23/2025	5/15/2025	$ 1,216.14	22	$ 26,755.08
15063	2025 Spring Safety Forum	MT AIRY HOTEL	4/16/2025	5/15/2025	$ 2,016.14	29	$ 58,468.06
15064	Tim Lloyd	DALO'S BAKERY	4/17/2025	6/4/2025	$ 75.00	48	$ 3,600.00
15065	Tim Lloyd	AMAZON MKTPL*0U2JE6L63	4/19/2025	6/4/2025	$ 127.57	46	$ 5,868.22
15066	K.White Ezpass	PTC EZ PASS AUTO RE.	4/25/2025	5/12/2025	$ 100.00	17	$ 1,700.00
15067	ISA Conference	PENN-DEL OF ISA	1/16/2025	2/3/2025	$ 375.00	18	$ 6,750.00
15068	Notary Exam	WL *VUE*TESTING EXAM	1/16/2025	2/3/2025	$ 65.00	18	$ 1,170.00
15069	Storm meals/snacks	CALABRIAS PIZZA AND RESTA	3/6/2025	3/24/2025	$ 24.00	18	$ 432.00
15070	Sharp_February 2025		1/14/2025	3/4/2025	$ 40.60	49	$ 1,989.40
15071	Sharp_February 2025		2/18/2025	3/4/2025	$ 40.60	14	$ 568.40
15072	Sharp_February 2025		2/27/2025	3/4/2025	$ 40.60	5	$ 203.00
15073	Sharp_April 2025		3/11/2025	4/30/2025	$ 72.80	50	$ 3,640.00
15074	Sharp_April 2025	PA Turnpike	3/11/2025	4/30/2025	$ 15.58	50	$ 779.00
15075	Sharp_April 2025		3/25/2025	4/30/2025	$ 40.60	36	$ 1,461.60
15076	Sharp_April 2025		4/8/2025	4/30/2025	$ 40.60	22	$ 893.20
15077	Sharp_April 2025		4/22/2025	4/30/2025	$ 85.40	8	$ 683.20
15078	Sharp_April 2025	PA Turnpike	4/22/2025	4/30/2025	$ 12.00	8	$ 96.00
15079	Sharp_April 2025		4/24/2025	4/30/2025	$ 82.60	6	$ 495.60
15080	Sharp_April 2025	PA Turnpike	4/24/2025	4/30/2025	$ 4.35	6	$ 26.10
15081	John Shattah	WEIS MARKETS 195	2/12/2025	2/25/2025	$ 5.13	13	$ 66.69
15082	John Shattah	WEIS MARKETS 195	2/12/2025	2/25/2025	$ 5.13	13	$ 66.69
15083	John Shattah	WEIS MARKETS 195	2/27/2025	3/21/2025	$ 5.86	22	$ 128.92
15084	Mileage Reimbursement - 3/26/25		3/26/2025	3/26/2025	$ 63.00	0	$ -
15085	Mileage Reimbursement - 4/8/25		4/8/2025	4/16/2025	$ 21.00	8	$ 168.00
15086	John Shattah		4/21/2025	4/23/2025	$ 63.00	2	$ 126.00
15087	John Shattah		5/13/2025	5/27/2025	$ 78.40	14	$ 1,097.60
15088	Mileage to Safety All Hands		1/8/2025	1/30/2025	$ 116.20	22	$ 2,556.40
15089	Mileage to Safety All Hands	ez pass	1/8/2025	1/30/2025	$ 12.00	22	$ 264.00
15090	Mileage to Storm Drill		1/28/2025	1/31/2025	$ 114.80	3	$ 344.40
15091	Mileage to Storm Drill	ez pass	1/28/2025	1/31/2025	$ 12.00	3	$ 36.00
15092	Mileage Walkdown		2/20/2025	3/4/2025	$ 54.60	12	$ 655.20
15093	Mileage to Storm Drill		2/24/2025	3/4/2025	$ 114.80	8	$ 918.40
15094	Mileage to Storm Drill	ez pass	2/24/2025	3/4/2025	$ 12.00	8	$ 96.00
15095	Storm Support 3/6		3/6/2025	4/16/2025	$ 114.80	41	$ 4,706.80
15096	Storm Support 3/6	ez pass	3/6/2025	4/16/2025	$ 12.00	41	$ 492.00
15097	Mileage to Storm Drill		3/26/2025	4/16/2025	$ 114.80	21	$ 2,410.80
15098	Mileage to Storm Drill	ez pass	3/26/2025	4/16/2025	$ 12.00	21	$ 252.00
15099	Empowering Equity Meeting		3/24/2025	4/16/2025	$ 23.80	23	$ 547.40
15100	Leadership Meeting		4/2/2025	4/16/2025	$ 118.30	14	$ 1,656.20
15101	Leadership Meeting	ez pass	4/2/2025	4/16/2025	$ 12.00	14	$ 168.00
15102	Mileage to Storm Drill		4/30/2025	5/8/2025	$ 114.80	8	$ 918.40
15103	Mileage to Storm Drill	ez pass	4/30/2025	5/8/2025	$ 12.00	8	$ 96.00
15104	Saucon Valley WO 13894096		5/2/2025	5/8/2025	$ 133.70	6	$ 802.20
15105	Saucon Valley WO 13894096	ez pass	5/2/2025	5/8/2025	$ 12.00	6	$ 72.00
15106	Saucon Valley Site Visit		5/12/2025	6/3/2025	$ 136.50	22	$ 3,003.00
15107	Saucon Valley Site Visit	ez pass	5/12/2025	6/3/2025	$ 12.00	22	$ 264.00
15108	All Hands		5/13/2025	5/23/2025	$ 117.60	10	$ 1,176.00
15109	April 2025 Miles		4/22/2025	5/13/2025	$ 140.00	21	$ 2,940.00
15110	April 2025 Miles		4/15/2025	5/13/2025	$ 127.40	28	$ 3,567.20
15111	April 2025 Miles		4/7/2025	5/13/2025	$ 49.00	36	$ 1,764.00
15112	April 2025 Miles		3/28/2025	5/13/2025	$ 49.00	46	$ 2,254.00
15113	Ron Shepherd	COOPERSBURG DINER	12/17/2024	1/3/2025	$ 33.69	17	$ 572.73
15114	Ron Shepherd	FIESTA MEXICO GRILLE	1/8/2025	1/15/2025	$ 45.26	7	$ 316.82
15115	Ron Shepherd	TST*GILLIGANS BAR & GRI	1/7/2025	1/15/2025	$ 35.68	8	$ 285.44
15116	Ron Shepherd	Hilton Hotels	1/7/2025	1/15/2025	$ 140.06	8	$ 1,120.48
15117	Ron Shepherd	Hilton Hotels	1/7/2025	1/15/2025	$ 15.40	8	$ 123.20
15118	Ron Shepherd	SAL'S PIZZA	1/23/2025	1/30/2025	$ 25.21	7	$ 176.47
15119	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/22/2025	1/30/2025	$ 168.31	8	$ 1,346.48
15120	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/22/2025	1/30/2025	$ 30.83	8	$ 246.64
15121	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/23/2025	1/30/2025	$ 168.56	7	$ 1,179.92

15122	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/23/2025	1/30/2025	$	16.85	7	$ 117.95
15123	Ron Shepherd	TOP OF THE 80'S	1/26/2025	2/6/2025	$	45.58	11	$ 501.38
15124	Ron Shepherd	Hampton Inns	1/26/2025	2/6/2025	$	140.06	11	$ 1,540.66
15125	Ron Shepherd	Hampton Inns	1/26/2025	2/6/2025	$	15.40	11	$ 169.40
15126	Ron Shepherd	TST*GILLIGANS BAR & GRI	1/27/2025	2/13/2025	$	45.35	17	$ 770.95
15127	Ron Shepherd	Hilton Hotels	1/27/2025	2/13/2025	$	170.38	17	$ 2,896.46
15128	Ron Shepherd	Hilton Hotels	1/27/2025	2/13/2025	$	18.74	17	$ 318.58
15129	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/3/2025	2/18/2025	$	167.32	15	$ 2,509.80
15130	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/3/2025	2/18/2025	$	16.73	15	$ 250.95
15131	Ron Shepherd	COOPERSBURG DINER	2/5/2025	2/18/2025	$	20.87	13	$ 271.31
15132	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/5/2025	2/18/2025	$	159.80	13	$ 2,077.40
15133	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/5/2025	2/18/2025	$	15.98	13	$ 207.74
15134	Ron Shepherd	COOPERSBURG DINER	2/10/2025	2/18/2025	$	12.87	8	$ 102.96
15135	Ron Shepherd	SAL'S PIZZA	2/11/2025	2/18/2025	$	47.11	7	$ 329.77
15136	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/10/2025	2/18/2025	$	158.86	8	$ 1,270.88
15137	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/10/2025	2/18/2025	$	15.88	8	$ 127.04
15138	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/11/2025	2/18/2025	$	158.86	7	$ 1,112.02
15139	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/11/2025	2/18/2025	$	15.88	7	$ 111.16
15140	Ron Shepherd	SAL'S PIZZA	2/17/2025	2/25/2025	$	27.75	8	$ 222.00
15141	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/17/2025	2/25/2025	$	158.86	8	$ 1,270.88
15142	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/17/2025	2/25/2025	$	15.88	8	$ 127.04
15143	Ron Shepherd	TST*GILLIGANS BAR & GRI	2/18/2025	2/25/2025	$	46.15	7	$ 323.05
15144	Ron Shepherd	Hilton Hotels	2/18/2025	2/25/2025	$	140.06	7	$ 980.42
15145	Ron Shepherd	Hilton Hotels	2/18/2025	2/25/2025	$	15.40	7	$ 107.80
15146	Ron Shepherd	Hampton Inns	2/20/2025	3/8/2025	$	155.82	16	$ 2,493.12
15147	Ron Shepherd	Hampton Inns	2/20/2025	3/8/2025	$	17.14	16	$ 274.24
15148	Ron Shepherd	SAL'S PIZZA	2/25/2025	3/8/2025	$	15.26	11	$ 167.86
15149	Ron Shepherd	COOPERSBURG DINER	2/24/2025	3/8/2025	$	17.05	12	$ 204.60
15150	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/24/2025	3/8/2025	$	196.46	12	$ 2,357.52
15151	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/24/2025	3/8/2025	$	19.65	12	$ 235.80
15152	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/25/2025	3/8/2025	$	204.82	11	$ 2,253.02
15153	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/25/2025	3/8/2025	$	20.48	11	$ 225.28
15154	Ron Shepherd	AT&T 10681 10681	3/6/2025	3/14/2025	$	114.46	8	$ 915.68
15155	Ron Shepherd	COOPERSBURG DINER	3/5/2025	3/14/2025	$	36.78	9	$ 331.02
15156	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/5/2025	3/14/2025	$	149.46	9	$ 1,345.14
15157	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/5/2025	3/14/2025	$	14.95	9	$ 134.55
15158	Ron Shepherd	140TH MTG* 66NWNPXTDLK	3/7/2025	3/14/2025	$	1,000.00	7	$ 7,000.00
15159	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$	9.99	10	$ 99.90
15160	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$	702.86	10	$ 7,028.60
15161	Ron Shepherd	DELAWARE LIMO	3/4/2025	3/14/2025	$	185.00	10	$ 1,850.00
15162	Ron Shepherd	DELAWARE LIMO	3/4/2025	3/14/2025	$	165.00	10	$ 1,650.00
15163	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$	24.99	10	$ 249.90
15164	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$	39.99	10	$ 399.90
15165	Ron Shepherd	EXPEDIA 73046614410036	3/4/2025	3/14/2025	$	40.00	10	$ 400.00
15166	Ron Shepherd	Hertz	3/5/2025	3/14/2025	$	216.35	9	$ 1,947.15
15167	Ron Shepherd	American Airlines	3/7/2025	3/14/2025	$	146.25	7	$ 1,023.75
15168	Ron Shepherd	American Airlines	3/7/2025	3/14/2025	$	465.67	7	$ 3,259.69
15169	Ron Shepherd	TOP OF THE 80'S	3/11/2025	3/17/2025	$	59.30	6	$ 355.80
15170	Ron Shepherd	FABIOS RESTAURANT	3/10/2025	3/17/2025	$	18.09	7	$ 126.63
15171	Ron Shepherd	Hampton Inns	3/10/2025	3/17/2025	$	121.26	7	$ 848.82
15172	Ron Shepherd	Hampton Inns	3/10/2025	3/17/2025	$	13.34	7	$ 93.38
15173	Ron Shepherd	Hampton Inns	3/11/2025	3/17/2025	$	185.22	6	$ 1,111.32
15174	Ron Shepherd	Hampton Inns	3/11/2025	3/17/2025	$	20.37	6	$ 122.22
15175	Ron Shepherd	SAL'S PIZZA	3/17/2025	3/24/2025	$	40.72	7	$ 285.04
15176	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/17/2025	3/24/2025	$	149.46	7	$ 1,046.22
15177	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/17/2025	3/24/2025	$	14.95	7	$ 104.65
15178	Ron Shepherd	COOPERSBURG DINER	3/12/2025	3/24/2025	$	16.48	12	$ 197.76
15179	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/12/2025	3/24/2025	$	158.88	12	$ 1,906.56
15180	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/12/2025	3/24/2025	$	15.89	12	$ 190.68
15181	Ron Shepherd	DELAWARE LIMO	3/14/2025	3/24/2025	$	185.00	10	$ 1,850.00
15182	Ron Shepherd	DELAWARE LIMO	3/14/2025	3/24/2025	$	165.00	10	$ 1,650.00
15183	Ron Shepherd	COOPERSBURG DINER	3/18/2025	3/31/2025	$	17.05	13	$ 221.65
15184	Ron Shepherd	MERCATINO ITALIANO QUAKER	3/19/2025	3/31/2025	$	32.67	12	$ 392.04
15185	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/18/2025	3/31/2025	$	149.00	13	$ 1,937.00
15186	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/18/2025	3/31/2025	$	14.90	13	$ 193.70
15187	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/19/2025	3/31/2025	$	149.00	12	$ 1,788.00
15188	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/19/2025	3/31/2025	$	14.90	12	$ 178.80
15189	Ron Shepherd	Delta Air Lines	3/23/2025	3/31/2025	$	35.00	8	$ 280.00
15190	Ron Shepherd	GRAND MARRIOTT	3/23/2025	3/31/2025	$	519.68	8	$ 4,157.44
15191	Ron Shepherd	GRAND MARRIOTT	3/24/2025	3/31/2025	$	519.68	7	$ 3,637.76
15192	Ron Shepherd	GRAND MARRIOTT	3/25/2025	3/31/2025	$	519.68	6	$ 3,118.08
15193	Ron Shepherd	Delta Air Lines	3/26/2025	4/5/2025	$	35.00	10	$ 350.00
15194	Ron Shepherd	Dollar	3/26/2025	4/5/2025	$	44.25	10	$ 442.50
15195	Ron Shepherd	EXPEDIA 73066807660894	3/28/2025	4/5/2025	$	30.00	8	$ 240.00
15196	Ron Shepherd	TST* BANDANAS - ST. JOSEP	4/1/2025	4/5/2025	$	70.49	4	$ 281.96
15197	Ron Shepherd	AUNTIE ANNE'S #CT120	4/3/2025	4/7/2025	$	16.64	4	$ 66.56
15198	Ron Shepherd	MCDONALD'S F17274	4/3/2025	4/7/2025	$	11.82	4	$ 47.28
15199	Ron Shepherd	MADE IN KC FOOD HALL	4/2/2025	4/7/2025	$	22.10	5	$ 110.50
15200	Ron Shepherd	Hertz	4/2/2025	4/7/2025	$	280.97	5	$ 1,404.85
15201	Ron Shepherd	PHILLY PRETZEL FACTORY	3/31/2025	4/7/2025	$	18.19	7	$ 127.33
15202	Ron Shepherd	Fairfield Inns	3/31/2025	4/7/2025	$	150.00	7	$ 1,050.00
15203	Ron Shepherd	Fairfield Inns	3/31/2025	4/7/2025	$	25.05	7	$ 175.35
15204	Ron Shepherd	Fairfield Inns	4/1/2025	4/7/2025	$	150.00	6	$ 900.00
15205	Ron Shepherd	Fairfield Inns	4/1/2025	4/7/2025	$	25.05	6	$ 150.30
15206	Ron Shepherd	Hilton Hotels	4/2/2025	4/11/2025	$	296.10	9	$ 2,664.90
15207	Ron Shepherd	Hilton Hotels	4/2/2025	4/11/2025	$	91.00	9	$ 819.00
15208	Ron Shepherd	COOPERSBURG DINER	4/7/2025	4/14/2025	$	20.87	7	$ 146.09
15209	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/7/2025	4/14/2025	$	214.62	7	$ 1,502.34
15210	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/7/2025	4/14/2025	$	21.46	7	$ 150.22
15211	Ron Shepherd	COOPERSBURG DINER	4/16/2025	5/1/2025	$	12.67	15	$ 190.05
15212	Ron Shepherd	SAL'S PIZZA	4/15/2025	5/1/2025	$	27.14	16	$ 434.24
15213	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/15/2025	5/1/2025	$	177.91	16	$ 2,846.56
15214	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/15/2025	5/1/2025	$	17.79	16	$ 284.64
15215	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/16/2025	5/1/2025	$	168.26	15	$ 2,523.90
15216	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/16/2025	5/1/2025	$	16.83	15	$ 252.45
15217	Ron Shepherd	SAL'S PIZZA	4/23/2025	5/1/2025	$	34.87	8	$ 278.96
15218	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/23/2025	5/1/2025	$	167.32	8	$ 1,338.56
15219	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/23/2025	5/1/2025	$	16.73	8	$ 133.84
15220	Ron Shepherd	WAWA 8162	4/22/2025	5/5/2025	$	36.33	13	$ 472.29
15221	Ron Shepherd	MT AIRY HOTEL	4/22/2025	5/5/2025	$	45.05	13	$ 585.65
15222	Ron Shepherd	HTL*MOUNTAIRYCASIN	4/22/2025	5/5/2025	$	158.80	13	$ 2,064.40
15223	Ron Shepherd	HTL*MOUNTAIRYCASIN	4/22/2025	5/5/2025	$	37.05	13	$ 481.65
15224	Ron Shepherd	TST*STUFFED TO THE GRILL	4/29/2025	5/5/2025	$	31.46	6	$ 188.76
15225	Ron Shepherd	HILTON GARDEN INN	4/29/2025	5/5/2025	$	155.57	6	$ 933.42
15226	Ron Shepherd	HILTON GARDEN INN	4/29/2025	5/5/2025	$	15.55	6	$ 93.30
15227	Ron Shepherd	COOPERSBURG DINER	5/19/2025	5/27/2025	$	18.32	8	$ 146.56
15228	Ron Shepherd	HOMEWOOD SUITES BY HILTON	5/19/2025	5/27/2025	$	221.84	8	$ 1,774.72
15229	Ron Shepherd	HOMEWOOD SUITES BY HILTON	5/19/2025	5/27/2025	$	22.18	8	$ 177.44
15230	Ron Shepherd	COOPERSBURG DINER	6/11/2025	6/25/2025	$	18.32	14	$ 256.48

15231	Ron Shepherd	COOPERSBURG DINER	6/10/2025	6/25/2025	$ 20.30	15	$ 304.50
15232	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/10/2025	6/25/2025	$ 177.66	15	$ 2,664.90
15233	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/10/2025	6/25/2025	$ 17.77	15	$ 266.55
15234	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/11/2025	6/25/2025	$ 243.51	14	$ 3,409.14
15235	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/11/2025	6/25/2025	$ 24.35	14	$ 340.90
15236	Driving for storm drill		1/7/2025	1/24/2025	$ 114.10	17	$ 1,939.70
15237	Driving for safety meeting		1/8/2025	1/24/2025	$ 116.20	16	$ 1,859.20
15238	Driving weeks of 2/10 and 2/17		2/13/2025	2/20/2025	$ 51.10	7	$ 357.70
15239	Driving weeks of 2/10 and 2/17		2/17/2025	2/20/2025	$ 121.80	3	$ 365.40
15240	Driving weeks of 2/10 and 2/17		2/19/2025	2/20/2025	$ 118.30	1	$ 118.30
15241	Driving week of 2/24		2/25/2025	2/28/2025	$ 115.50	3	$ 346.50
15242	Driving week of 3/3		3/5/2025	3/7/2025	$ 116.20	2	$ 232.40
15243	Driving week of 3/17		3/17/2025	3/21/2025	$ 114.80	4	$ 459.20
15244	Driving week of 4/14		4/16/2025	4/18/2025	$ 114.10	2	$ 228.20
15245	Driving week of 4/28		5/1/2025	5/2/2025	$ 114.10	1	$ 114.10
15246	Driving week of 5/5		5/7/2025	5/16/2025	$ 114.10	9	$ 1,026.90
15247	Driving week of 5/19		5/20/2025	5/29/2025	$ 52.50	9	$ 472.50
15248	Driving week of 5/19		5/21/2025	5/29/2025	$ 52.50	8	$ 420.00
15249	Driving week of 5/19	PA E-ZPass	5/20/2025	5/29/2025	$ 5.90	9	$ 53.10
15250	Driving week of 5/19	PA E-ZPass	5/21/2025	5/29/2025	$ 5.90	8	$ 47.20
15251	Driving week of 5/26		5/27/2025	5/30/2025	$ 51.80	3	$ 155.40
15252	Driving week of 5/26		5/30/2025	5/30/2025	$ 114.10	0	$ -
15253	Driving week of 5/26	PA E-ZPass	5/27/2025	5/30/2025	$ 2.95	3	$ 8.85
15254	Driving week of 6/2		6/3/2025	6/9/2025	$ 51.80	6	$ 310.80
15255	Driving week of 6/2	PA E-ZPass	6/3/2025	6/9/2025	$ 2.95	6	$ 17.70
15256	Driving week of 6/2		6/5/2025	6/9/2025	$ 118.30	4	$ 473.20
15257	Driving week of 6/9		6/10/2025	6/13/2025	$ 53.90	3	$ 161.70
15258	Driving week of 6/9	PA E-ZPass	6/10/2025	6/13/2025	$ 5.90	3	$ 17.70
15259	Driving week of 6/16		6/17/2025	6/27/2025	$ 52.50	10	$ 525.00
15260	Driving week of 6/16	PA E-ZPass	6/17/2025	6/27/2025	$ 5.90	10	$ 59.00
15261	Driving week of 6/16		6/19/2025	6/27/2025	$ 115.50	8	$ 924.00
15262	DJS 2_6_2025	PTC EZPASS CSC WEB IVR	1/21/2025	2/11/2025	$ 60.80	21	$ 1,276.80
15263	DJS 2_6_2025	PTC EZ PASS CSC	1/21/2025	2/11/2025	$ 101.90	21	$ 2,139.90
15264	DJS 2_6_2025	PTC EZPASS CSC WEB IVR	1/21/2025	2/11/2025	$ 26.90	21	$ 564.90
15265	DJS 2_6_2025 2	TST*CALI BURRITO	1/30/2025	2/11/2025	$ 85.93	12	$ 1,031.16
15266	DJS 2_6_2025 3	HOTEL ROCK LITITZ	1/10/2025	2/13/2025	$ 209.00	34	$ 7,106.00
15267	DJS 2_6_2025 3	HOTEL ROCK LITITZ	1/10/2025	2/13/2025	$ 22.99	34	$ 781.66
15268	DJS 2_24_2025	UTILITY BUSINESS MEDIA	2/11/2025	2/24/2025	$ 1,399.00	13	$ 18,187.00
15269	DJS 4_7_2025	PTC EZPASS CSC WEB IVR	3/30/2025	4/11/2025	$ 2.00	12	$ 24.00
15270	DJS 4_7_2025	PTC EZPASS CSC WEB IVR	3/30/2025	4/11/2025	$ 24.00	12	$ 288.00
15271	DJS 4_7_2025	PTC EZPASS CSC WEB IVR	3/30/2025	4/11/2025	$ 64.60	12	$ 775.20
15272	DJS 4_7_2025 2	PTC EZ PASS AUTO RE.	3/13/2025	5/5/2025	$ 35.00	53	$ 1,855.00
15273	DJS 4_7_2025 2	PTC EZ PASS AUTO RE.	3/22/2025	5/5/2025	$ 35.00	44	$ 1,540.00
15274	DJS 4_7_2025 2	MISSION BBQ LANCASTER-STO	3/26/2025	5/5/2025	$ 18.17	40	$ 726.80
15275	DJS 4_7_2025 2	Holiday Inn	3/10/2025	5/5/2025	$ 124.32	56	$ 6,961.92
15276	DJS 4_7_2025 3	Dunkin Donuts	2/17/2025	4/11/2025	$ 44.50	53	$ 2,358.50
15277	DJS 4_7_2025 4	Luna's Pizzeria	2/19/2025	5/5/2025	$ 90.00	75	$ 6,750.00
15278	DJS 4_7_2025 4	WEGMANS ALLENTOWN #79	3/27/2025	5/5/2025	$ 111.43	39	$ 4,345.77
15279	DJS 4_7_2025 5	American Airlines	2/24/2025	4/11/2025	$ 493.97	46	$ 22,722.62
15280	DJS 4_7_2025 5	AGENT FEE 8900901837046	2/24/2025	4/11/2025	$ 3.00	46	$ 138.00
15281	DJS 5_19_2025	LYFT *RIDE THU 4PM	5/2/2025	5/21/2025	$ 16.88	19	$ 320.72
15282	DJS 5_19_2025	American Airlines	5/1/2025	5/21/2025	$ 40.00	20	$ 800.00
15283	DJS 5_19_2025	CHARLESTON AIRPORT	5/1/2025	5/21/2025	$ 22.53	20	$ 450.60
15284	DJS 5_19_2025	MAGNOLIAS	4/28/2025	5/21/2025	$ 37.08	23	$ 852.84
15285	DJS 5_19_2025	UBER *TRIP	4/27/2025	5/21/2025	$ 16.21	24	$ 389.04
15286	DJS 5_19_2025	THEPARKINGSPOT-ECW775	4/25/2025	5/21/2025	$ 115.00	26	$ 2,990.00
15287	DJS 5_19_2025	Embassy Suites	4/28/2025	5/21/2025	$ 184.00	23	$ 4,232.00
15288	DJS 5_19_2025	Embassy Suites	4/28/2025	5/21/2025	$ 27.94	23	$ 642.62
15289	DJS 5_19_2025	Embassy Suites	4/29/2025	5/21/2025	$ 184.00	22	$ 4,048.00
15290	DJS 5_19_2025	Embassy Suites	4/29/2025	5/21/2025	$ 27.94	22	$ 614.68
15291	DJS 5_19_2025	Embassy Suites	4/30/2025	5/21/2025	$ 184.00	21	$ 3,864.00
15292	DJS 5_19_2025	Embassy Suites	4/30/2025	5/21/2025	$ 27.94	21	$ 586.74
15293	DJS 5_19_2025	American Airlines	4/27/2025	5/21/2025	$ 40.00	24	$ 960.00
15294	DJS 5_19_2025	Poogan's Smokehouse	5/1/2025	5/21/2025	$ 22.71	20	$ 454.20
15295	DJS 5_19_2025 2	BIAGGIO PIZZERIA FAMILY R	5/12/2025	5/27/2025	$ 52.31	15	$ 784.65
15296	DJS 5_19_2025 2	BIAGGIO PIZZERIA FAMILY R	5/6/2025	5/27/2025	$ 178.43	21	$ 3,747.03
15297	DJS 5_19_2025 2	PPL CATER	5/7/2025	5/27/2025	$ 693.03	20	$ 13,860.60
15298	DJS 5_19_2025 3	PTC EZ PASS AUTO RE.	4/29/2025	5/21/2025	$ 150.00	22	$ 3,300.00
15299	DJS 5_19_2025 4	PPL CATER	4/18/2025	5/27/2025	$ 619.62	39	$ 24,165.18
15300	Storm snacks & drinks	Pilot	11/24/2024	2/27/2025	$ 25.80	95	$ 2,451.00
15301	Lunches during Smith Driving	Gourmet Buffet & Grill	2/27/2025	3/6/2025	$ 14.29	7	$ 100.03
15302	Lunches during Smith Driving	Chick Fil A	2/24/2025	3/6/2025	$ 17.69	10	$ 176.90
15303	Lunches during Smith Driving	Mission BBQ	2/25/2025	3/6/2025	$ 25.00	9	$ 225.00
15304	Lunches during Smith Driving	Wallys Deli	2/26/2025	3/6/2025	$ 22.38	8	$ 179.04
15305	Miles Reimbursement		6/13/2025	6/16/2025	$ 70.00	3	$ 210.00
15306	Travel to LEHSC		1/27/2025	1/30/2025	$ 87.50	3	$ 262.50
15307	Travel to LEHSC		2/24/2025	3/12/2025	$ 87.50	16	$ 1,400.00
15308	Travel to LEHSC		3/26/2025	4/7/2025	$ 87.50	12	$ 1,050.00
15309	Travel to LEHSC for April		4/30/2025	5/8/2025	$ 87.50	8	$ 700.00
15310	Travel to LANSC (Jan -April)		1/9/2025	5/8/2025	$ 8.40	119	$ 999.60
15311	Travel to LANSC (Jan -April)		1/15/2025	5/8/2025	$ 8.40	113	$ 949.20
15312	Travel to LANSC (Jan -April)		1/31/2025	5/8/2025	$ 8.40	97	$ 814.80
15313	Travel to LANSC (Jan -April)		2/28/2025	5/8/2025	$ 8.40	69	$ 579.60
15314	Travel to LANSC (Jan -April)		3/3/2025	5/8/2025	$ 8.40	66	$ 554.40
15315	Travel to LANSC (Jan -April)		3/6/2025	5/8/2025	$ 8.40	63	$ 529.20
15316	Travel to LANSC (Jan -April)		3/13/2025	5/8/2025	$ 8.40	56	$ 470.40
15317	Travel to LANSC (Jan -April)		3/20/2025	5/8/2025	$ 8.40	49	$ 411.60
15318	Travel to LANSC (Jan -April)		3/26/2025	5/8/2025	$ 8.40	43	$ 361.20
15319	Travel to LANSC (Jan -April)		3/31/2025	5/8/2025	$ 8.40	38	$ 319.20
15320	Travel to LANSC (Jan -April)		4/8/2025	5/8/2025	$ 8.40	30	$ 252.00
15321	Travel to LANSC (Jan -April)		4/15/2025	5/8/2025	$ 8.40	23	$ 193.20
15322	Travel to LANSC (Jan -April)		4/22/2025	5/8/2025	$ 8.40	16	$ 134.40
15323	Travel to LANSC (Jan -April)		4/29/2025	5/8/2025	$ 8.40	9	$ 75.60
15324	Travel to LEHSC for Storm		5/31/2025	6/2/2025	$ 87.50	2	$ 175.00
15325	Travel to LEHSC for Storm		6/1/2025	6/2/2025	$ 87.50	1	$ 87.50
15326	MJS LANDEX EXPENSES	LANDEX.COM	4/29/2025	5/21/2025	$ 9.25	22	$ 203.50
15327	MJS LANDEX EXPENSES	LANDEX.COM	4/23/2025	5/21/2025	$ 9.25	28	$ 259.00
15328	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$ 7.00	29	$ 203.00
15329	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$ 9.25	29	$ 268.25
15330	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$ 16.25	29	$ 471.25
15331	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$ 7.00	29	$ 203.00
15332	MJS LANDEX EXPENSES	LANDEX.COM	4/18/2025	5/21/2025	$ 7.00	33	$ 231.00
15333	MJS LANDEX EXPENSES	LANDEX.COM	4/18/2025	5/21/2025	$ 7.00	33	$ 231.00
15334	MJS LANDEX EXPENSES	LANDEX.COM	4/9/2025	5/21/2025	$ 16.25	42	$ 682.50
15335	MJS LANDEX EXPENSES	LANDEX.COM	4/9/2025	5/21/2025	$ 17.50	42	$ 735.00
15336	MJS LANDEX EXPENSES	LANDEX.COM	4/8/2025	5/21/2025	$ 15.75	43	$ 677.25
15337	MJS LANDEX EXPENSES	LANDEX.COM	4/4/2025	5/21/2025	$ 9.25	47	$ 434.75
15338	MJS LANDEX EXPENSES	LANDEX.COM	4/4/2025	5/21/2025	$ 9.25	47	$ 434.75
15339	MJS LANDEX EXPENSES	LANDEX.COM	4/4/2025	5/21/2025	$ 15.75	47	$ 740.25

15340	MJS LANDEX EXPENSES	LANDEX.COM	4/2/2025	5/21/2025	$ 7.00	49	$ 343.00
15341	MJS LANDEX EXPENSES	LANDEX.COM	3/4/2025	5/21/2025	$ 49.50	78	$ 3,861.00
15342	MJS LANDEX EXPENSES	LANDEX.COM	3/4/2025	5/21/2025	$ 12.75	78	$ 994.50
15343	MJS LANDEX EXPENSES	LANDEX.COM	2/15/2025	5/21/2025	$ 7.00	95	$ 665.00
15344	MJS LANDEX EXPENSES	LANDEX.COM	1/30/2025	5/21/2025	$ 7.00	111	$ 777.00
15345	EZ Pass Replenish 01052025	PTC EZ PASS AUTO RE.	1/5/2025	2/21/2025	$ 15.08	47	$ 708.95
15346	EZ Pass Replenish 01052025	PTC EZ PASS AUTO RE.	1/5/2025	2/21/2025	$ 30.16	47	$ 1,417.47
15347	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 4.50	90	$ 405.00
15348	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 4.50	90	$ 405.00
15349	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 36.00	90	$ 3,240.00
15350	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 20.70	90	$ 1,863.00
15351	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 18.00	90	$ 1,620.00
15352	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 9.00	55	$ 495.00
15353	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 9.00	55	$ 495.00
15354	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 4.50	55	$ 247.50
15355	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 1.80	55	$ 99.00
15356	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 9.90	55	$ 544.50
15357	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 6.30	55	$ 346.50
15358	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 43.20	55	$ 2,376.00
15359	EZ Pass Replenish 04022025	PTC EZ PASS AUTO RE.	4/2/2025	5/8/2025	$ 56.70	36	$ 2,041.20
15360	EZ Pass Replenish 04022025	PTC EZ PASS AUTO RE.	4/2/2025	5/8/2025	$ 11.70	36	$ 421.20
15361	EZ Pass Replenish 04022025	PTC EZ PASS AUTO RE.	4/2/2025	5/8/2025	$ 7.20	36	$ 259.20
15362	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 16.20	55	$ 891.00
15363	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 32.40	55	$ 1,782.00
15364	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 10.80	55	$ 594.00
15365	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 7.20	55	$ 396.00
15366	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 7.20	55	$ 396.00
15367	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 10.80	55	$ 594.00
15368	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 5.40	55	$ 297.00
15369	Mileage		5/6/2025	5/20/2025	$ 58.80	14	$ 823.20
15370	Mileage		5/15/2025	5/20/2025	$ 116.20	5	$ 581.00
15371	Mileage		5/21/2025	6/2/2025	$ 155.40	12	$ 1,864.80
15372	Mileage		5/27/2025	6/2/2025	$ 78.40	6	$ 470.40
15373	MARC January 2025 Class	PPL CATER	1/10/2025	1/28/2025	$ 1,218.47	18	$ 21,932.46
15374	MARC January 2025 Class	PPL CATER	1/10/2025	1/28/2025	$ 1,266.76	18	$ 22,801.68
15375	MARC January 2025 Class	PPL CATER	1/10/2025	1/28/2025	$ 1,226.48	18	$ 22,076.64
15376	Travel to Walberg		5/14/2025	6/5/2025	$ 103.60	22	$ 2,279.20
15377	Mileage reimbursement		12/18/2024	1/2/2025	$ 167.50	15	$ 2,512.50
15378	Mileage reimbursement		12/23/2024	1/2/2025	$ 167.50	10	$ 1,675.00
15379	Hotel	Fairfield Inns	1/5/2025	1/24/2025	$ 143.00	19	$ 2,717.00
15380	Storm meals/snacks/Safety/Supv m	DUNKIN #342918 Q35	2/3/2025	3/5/2025	$ 100.98	30	$ 3,029.40
15381	Storm meals/snacks/Safety/Supv m	DD/BR #337322 Q35	11/23/2024	3/5/2025	$ 20.14	102	$ 2,054.28
15382	Storm meals/snacks/Safety/Supv m	MCDONALD'S F4258	11/24/2024	3/5/2025	$ 10.06	101	$ 1,016.06
15383	Storm meals/snacks/Safety/Supv m	MIRABITO128HAWLEY-LORDS	11/24/2024	3/5/2025	$ 19.15	101	$ 1,934.15
15384	Storm meals/snacks/Safety/Supv m	CAROUSEL DAIRY BAR & CAFE	11/22/2024	3/5/2025	$ 42.46	103	$ 4,373.38
15385	Storm meals/snacks/Safety/Supv m	TWO GUYS FROM ITALY EXPRE	11/25/2024	3/5/2025	$ 8.48	100	$ 848.00
15386	Storm meals/snacks/Safety/Supv m	TRIPLETS FAMILY DINER	11/27/2024	3/5/2025	$ 81.40	98	$ 7,977.20
15387	Storm meals/snacks/Safety/Supv m	WEIS MARKETS 166	1/15/2025	3/5/2025	$ 152.97	49	$ 7,495.53
15388	Spirit Trng / Storm	T2* ATOWN PARKING AUTH	3/7/2025	3/14/2025	$ 43.00	7	$ 301.00
15389	Spirit Trng / Storm	ALLENTOWN PARKING-KIOSK 1	2/25/2025	3/14/2025	$ 80.00	17	$ 1,360.00
15390	Spirit Trng / Storm	ALLENTOWN PARKING KIOSK 2	2/24/2025	3/14/2025	$ 4.00	18	$ 72.00
15391	Spirit Trng / Storm	MCDONALD'S F4258	11/25/2024	3/14/2025	$ 7.82	109	$ 852.38
15392	Spirit Trng / Storm	Fairfield Inns	11/22/2024	3/14/2025	$ 163.00	112	$ 18,256.00
15393	Spirit Trng / Storm	Fairfield Inns	11/21/2024	3/14/2025	$ 9.78	113	$ 1,105.14
15394	Spirit Trng / Storm	Fairfield Inns	11/21/2024	3/14/2025	$ 4.89	113	$ 552.57
15395	Spirit Trng / Storm	RENAISSANCE ALLENTOWN	2/25/2025	3/14/2025	$ 176.00	17	$ 2,992.00
15396	Spirit Trng / Storm	BOOKING.COM	11/22/2024	3/14/2025	$ 121.70	112	$ 13,630.40
15397	Spirit Trng / Storm	MS* THEDARBY	11/23/2024	3/14/2025	$ 204.70	111	$ 22,721.70
15398	Storm meals/snacks	TRIPLETS FAMILY DINER	3/16/2025	3/24/2025	$ 176.39	8	$ 1,411.12
15399	Spirit trng	RENAISSANCE ALLENTOWN	2/24/2025	3/24/2025	$ 352.00	28	$ 9,856.00
15400	Rooms for storms	Residence Inns	3/16/2025	3/26/2025	$ 117.00	10	$ 1,170.00
15401	Rooms for storms	Residence Inns	3/16/2025	3/26/2025	$ 8.19	10	$ 81.90
15402	Rooms for storms	Residence Inns	3/16/2025	3/26/2025	$ 7.02	10	$ 70.20
15403	Rooms for storms	Fairfield Inns	3/17/2025	3/26/2025	$ 164.59	9	$ 1,481.31
15404	Storm / NE Field Supv Mtg	TST* NINA'S DUNMORE	3/20/2025	3/26/2025	$ 171.40	6	$ 1,028.40
15405	Storm / NE Field Supv Mtg	TST*1818 DELI & CATERING	3/18/2025	3/26/2025	$ 54.52	8	$ 436.16
15406	Storm	Fairfield Inns	3/23/2025	3/31/2025	$ 134.07	8	$ 1,072.56
15407	BT Rescue Trng	DUNKIN #364213 Q35	3/24/2025	3/31/2025	$ 58.62	7	$ 410.34
15408	Safety / Storm / Return	BILLY'S POCONO DINER	5/16/2025	6/10/2025	$ 257.89	25	$ 6,447.25
15409	Safety / Storm / Return	RED ROBIN - HAMBURG	5/1/2025	6/10/2025	$ 96.30	40	$ 3,852.00
15410	Safety / Storm / Return	BILLY'S POCONO DINER	4/30/2025	6/10/2025	$ 196.01	41	$ 8,036.41
15411	Safety / Storm / Return	DOMINO'S 9055	5/18/2025	6/10/2025	$ 52.87	23	$ 1,216.01
15412	Storm meals/snacks	TULLYS CLARKS SUMMIT	5/19/2025	6/2/2025	$ 159.96	14	$ 2,239.44
15413	NE Supv Mtg / Storm-room	TST*BARLEY CREEK BREWING	5/21/2025	6/10/2025	$ 353.70	20	$ 7,074.00
15414	NE Supv Mtg / Storm-room	Fairfield Inns	5/18/2025	6/10/2025	$ 136.00	23	$ 3,128.00
15415	NE Supv Mtg / Storm-room	Fairfield Inns	5/18/2025	6/10/2025	$ 8.16	23	$ 187.68
15416	NE Supv Mtg / Storm-room	Fairfield Inns	5/18/2025	6/10/2025	$ 4.08	23	$ 93.84
15417	Business Services luncheon	PPL CATER	1/16/2025	1/28/2025	$ 270.14	12	$ 3,241.68
15418	Business Services luncheon	RITE AID 00216	1/15/2025	1/28/2025	$ 7.99	13	$ 103.87
15419	Vehicle Cell Phone Mount	CELLULAR ACCESSORIES FOR	1/15/2025	2/5/2025	$ 29.94	21	$ 628.74
15420	Conference Registration	SOUTHEASTERN ELECTRIC	2/26/2025	3/5/2025	$ 325.00	7	$ 2,275.00
15421	Hotel Deposit	SANDESTIN GOLF AND BEA	2/26/2025	3/25/2025	$ 186.90	27	$ 5,046.30
15422	Airline Fare	American Airlines	2/26/2025	3/5/2025	$ 536.54	7	$ 3,755.78
15423	Airline Fare	AGENT FEE 8900901952985	2/26/2025	3/5/2025	$ 3.00	7	$ 21.00
15424	Lock for Gate	THE HOME DEPOT #4185	2/28/2025	3/18/2025	$ 39.20	18	$ 705.60
15425	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	3/3/2025	3/18/2025	$ 280.00	15	$ 4,200.00
15426	Veg Meeting	DUNKIN #351908 Q35	3/27/2025	4/4/2025	$ 23.52	8	$ 188.16
15427	Hotel - SEE Conference	SANDESTIN GOLF AND BEA	4/7/2025	4/19/2025	$ 148.60	12	$ 1,783.20
15428	Hotel - SEE Conference	SANDESTIN GOLF AND BEA	4/8/2025	4/19/2025	$ 148.60	11	$ 1,634.60
15429	Hotel - SEE Conference	SANDESTIN GOLF AND BEA	4/9/2025	4/19/2025	$ 148.60	10	$ 1,486.00
15430	Team Building Breakfast	TST*CHRIS FAMILY RESTAU	2/14/2025	3/3/2025	$ 38.69	17	$ 657.73
15431	Storm Food	RAISING CANES 1017 MOB	2/14/2025	3/3/2025	$ 141.14	17	$ 2,399.38
15432	Let FISR Eat	SLICE OF ITALY	2/21/2025	3/7/2025	$ 101.36	14	$ 1,419.04
15433	Storm Food	RAISING CANE'S®	2/13/2025	3/7/2025	$ 141.14	22	$ 3,105.08
15434	Storm Food	EZCATER*MAMAS ITALIAN	3/5/2025	3/14/2025	$ 542.26	9	$ 4,880.34
15435	Let FISR Eat	BJ'S RESTAURANTS 594	4/8/2025	4/16/2025	$ 182.95	8	$ 1,463.60
15436	Storm Food	SLICE*SLICEOFITALY	4/16/2025	5/2/2025	$ 294.94	16	$ 4,719.04
15437	Storm Food	DUNKIN #353983 Q35	4/16/2025	5/6/2025	$ 232.98	20	$ 4,659.60
15438	S.E.E. Conference	Renaissance Mobile Riverview Plaza H	3/21/2025	5/5/2025	$ 370.00	45	$ 16,650.00
15439	S.E.E. Conference	American Airlines	3/21/2025	5/5/2025	$ 608.68	45	$ 27,390.60
15440	S.E.E. Conference	Renaissance Riverview Plaza	4/28/2025	5/5/2025	$ 169.00	7	$ 1,183.00
15441	S.E.E. Conference	Renaissance Riverview Plaza	4/28/2025	5/5/2025	$ 55.51	7	$ 388.57
15442	S.E.E. Conference	Renaissance Riverview Plaza	4/29/2025	5/5/2025	$ 169.00	6	$ 1,014.00
15443	S.E.E. Conference	Renaissance Riverview Plaza	4/29/2025	5/5/2025	$ 24.66	6	$ 147.96
15444	S.E.E. Conference	Renaissance Riverview Plaza	4/30/2025	5/5/2025	$ 169.00	5	$ 845.00
15445	S.E.E. Conference	Renaissance Riverview Plaza	4/30/2025	5/5/2025	$ 24.66	5	$ 123.30
15446	S.E.E. Conference	Lyft	4/28/2025	5/5/2025	$ 45.08	7	$ 315.56
15447	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$ 28.91	6	$ 173.46
15448	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$ 32.39	6	$ 194.34

15449	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$	9.90	6	$ 59.40
15450	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$	14.91	6	$ 89.46
15451	S.E.E. Conference	Lyft	5/1/2025	5/5/2025	$	39.47	4	$ 157.88
15452	LV Phantoms	LEHIGH VALLEY PHANTOMS	4/11/2025	6/4/2025	$	150.00	54	$ 8,100.00
15453	LV Phantoms	PPL CENTER FOOD SERVIC	4/21/2025	6/4/2025	$	1,516.16	44	$ 66,711.04
15454	Let FISR Eat	SALADWORKS - ALLENTOWN -	5/2/2025	5/16/2025	$	99.01	14	$ 1,386.14
15455	Field Visit Mileage		5/8/2025	5/16/2025	$	127.40	8	$ 1,019.20
15456	Storm Food	TST*HOPS FOGELSVILLE HOT	5/18/2025	5/23/2025	$	134.47	5	$ 672.35
15457	Team Building Breakfast	CRACKER BARREL #291 FOGEL	5/23/2025	5/30/2025	$	84.74	7	$ 593.18
15458	Team Building Breakfast	TST*CHRIS FAMILY RESTAU	5/30/2025	6/16/2025	$	60.15	17	$ 1,022.55
15459	Let FISR Eat	JERSEY MIKES 8040	6/5/2025	6/16/2025	$	418.49	11	$ 4,603.39
15460	EHS meeting		1/14/2025	2/3/2025	$	129.50	20	$ 2,590.00
15461	Berks field visit		6/26/2025	6/28/2025	$	48.30	2	$ 96.60
15462	Remaining December Expenses	MARLEYS BREWERY AND GRILL	12/19/2024	1/28/2025	$	169.36	40	$ 6,774.40
15463	Remaining December Expenses		12/19/2024	1/28/2025	$	34.17	40	$ 1,366.80
15464	January Mileage + Expenses		1/7/2025	2/25/2025	$	35.70	49	$ 1,749.30
15465	January Mileage + Expenses		1/8/2025	2/25/2025	$	114.80	48	$ 5,510.40
15466	January Mileage + Expenses		1/10/2025	2/25/2025	$	47.60	46	$ 2,189.60
15467	January Mileage + Expenses		1/15/2025	2/25/2025	$	75.60	41	$ 3,099.60
15468	January Mileage + Expenses		1/17/2025	2/25/2025	$	75.60	39	$ 2,948.40
15469	January Mileage + Expenses		1/28/2025	2/25/2025	$	91.00	28	$ 2,548.00
15470	January Mileage + Expenses	ALTA PIZZERIA AND PASTA H	1/15/2025	2/25/2025	$	68.58	41	$ 2,811.78
15471	January Mileage + Expenses		1/30/2025	2/25/2025	$	25.90	26	$ 673.40
15472	January Mileage + Expenses		1/30/2025	2/25/2025	$	53.90	26	$ 1,401.40
15473	January Mileage + Expenses		1/9/2025	2/25/2025	$	79.10	47	$ 3,717.70
15474	January Mileage + Expenses		1/6/2025	2/25/2025	$	42.00	50	$ 2,100.00
15475	Sunbury Design Safety Meeting	FRONT STREET STATION	1/31/2025	2/6/2025	$	131.45	6	$ 788.70
15476	February Expenses		2/5/2025	3/18/2025	$	35.70	41	$ 1,463.70
15477	February Expenses		2/12/2025	3/18/2025	$	35.70	34	$ 1,213.80
15478	February Expenses		2/20/2025	3/18/2025	$	99.40	26	$ 2,584.40
15479	February Expenses		2/25/2025	3/18/2025	$	95.90	21	$ 2,013.90
15480	February Expenses	PTC EZPASS CSC WEB IVR	2/19/2025	3/18/2025	$	15.58	27	$ 420.66
15481	February Expenses	ALFREDOS BRICK OVEN PIZZE	1/30/2025	3/18/2025	$	196.85	47	$ 9,251.95
15482	February Expenses		2/28/2025	3/18/2025	$	77.70	18	$ 1,398.60
15483	February Expenses		2/27/2025	3/18/2025	$	78.40	19	$ 1,489.60
15484	March Expenses		3/5/2025	4/18/2025	$	116.20	44	$ 5,112.80
15485	March Expenses		3/12/2025	4/18/2025	$	53.20	37	$ 1,968.40
15486	March Expenses		3/27/2025	4/18/2025	$	20.30	22	$ 446.60
15487	March Expenses		3/25/2025	4/18/2025	$	78.40	24	$ 1,881.60
15488	April Mileage + Expenses		4/1/2025	5/19/2025	$	115.50	48	$ 5,544.00
15489	April Mileage + Expenses		4/2/2025	5/19/2025	$	109.90	47	$ 5,165.30
15490	April Mileage + Expenses		4/8/2025	5/19/2025	$	144.20	41	$ 5,912.20
15491	April Mileage + Expenses		4/9/2025	5/19/2025	$	154.70	40	$ 6,188.00
15492	April Mileage + Expenses		4/10/2025	5/19/2025	$	116.20	39	$ 4,531.80
15493	April Mileage + Expenses		4/14/2025	5/19/2025	$	74.90	35	$ 2,621.50
15494	April Mileage + Expenses		4/15/2025	5/19/2025	$	74.90	34	$ 2,546.60
15495	April Mileage + Expenses		4/22/2025	5/19/2025	$	75.60	27	$ 2,041.20
15496	April Mileage + Expenses		4/23/2025	5/19/2025	$	126.00	26	$ 3,276.00
15497	April Mileage + Expenses		4/29/2025	5/19/2025	$	78.40	20	$ 1,568.00
15498	April Mileage + Expenses	ALTA PIZZERIA AND PASTA H	4/22/2025	5/19/2025	$	133.85	27	$ 3,613.95
15499	May Expenses		5/7/2025	6/23/2025	$	114.80	47	$ 5,395.60
15500	May Expenses		5/8/2025	6/23/2025	$	77.00	46	$ 3,542.00
15501	May Expenses		5/14/2025	6/23/2025	$	91.00	40	$ 3,640.00
15502	May Expenses		5/19/2025	6/23/2025	$	115.50	35	$ 4,042.50
15503	May Expenses		5/23/2025	6/23/2025	$	170.80	31	$ 5,294.80
15504	May Expenses		5/27/2025	6/23/2025	$	142.80	27	$ 3,855.60
15505	May Expenses		5/28/2025	6/23/2025	$	115.50	26	$ 3,003.00
15506	May Expenses	HALF BAKED SANDWICH JOINT	5/23/2025	6/23/2025	$	44.10	31	$ 1,367.10
15507	May Expenses		5/29/2025	6/23/2025	$	78.40	25	$ 1,960.00
15508	Phantoms Customer Game	PPL CENTER FOOD SERVIC	2/14/2025	2/22/2025	$	664.01	8	$ 5,312.08
15509	Phantoms Customer Game	PPL CENTER FOOD SERVIC	2/14/2025	2/22/2025	$	664.01	8	$ 5,312.08
15510	Altec Visit	Southwest Airlines	3/10/2025	4/2/2025	$	364.97	23	$ 8,394.31
15511	Kalahari Resort	KALAHARI RESTAURANT - PA	4/3/2025	4/22/2025	$	25.20	19	$ 478.80
15512	Kalahari Resort	Kalahari	4/3/2025	4/22/2025	$	128.46	19	$ 2,440.74
15513	Kalahari Resort	Kalahari	4/3/2025	4/22/2025	$	71.54	19	$ 1,359.26
15514	Trip to Altec	Fairfield Inns	3/31/2025	5/1/2025	$	174.00	31	$ 5,394.00
15515	Trip to Altec	Fairfield Inns	3/31/2025	5/1/2025	$	18.62	31	$ 577.22
15516	Trip to Altec	Fairfield Inns	3/31/2025	5/1/2025	$	10.44	31	$ 323.64
15517	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$	22.23	14	$ 311.22
15518	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$	189.00	14	$ 2,646.00
15519	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$	13.23	14	$ 185.22
15520	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$	11.34	14	$ 158.76
15521	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$	24.52	13	$ 318.76
15522	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$	199.00	13	$ 2,587.00
15523	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$	13.93	13	$ 181.09
15524	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$	11.94	13	$ 155.22
15525	RI Visit and Dinner Expense	TRATTORIA ROMANA LINCO	5/6/2025	5/19/2025	$	144.75	13	$ 1,881.75
15526	Meeting Refreshments - HONSC	DD/BR #337322 Q35	5/12/2025	5/27/2025	$	47.76	15	$ 716.40
15527	Scranton T&D MTG Refreshments	DUNKIN #346873 Q35	5/22/2025	6/4/2025	$	50.08	13	$ 651.04
15528	Mileage for PUC Meeting		1/29/2025	2/7/2025	$	108.50	9	$ 976.50
15529	Res Planning Meeting - Airfare	ALLEGNT AIR,TTW	1/30/2025	2/7/2025	$	353.00	8	$ 2,824.00
15530	Res Planning Meeting 03/2025	Marriott Hotels	3/18/2025	3/28/2025	$	199.00	10	$ 1,990.00
15531	Res Planning Meeting 03/2025	Marriott Hotels	3/18/2025	3/28/2025	$	26.87	10	$ 268.70
15532	Res Planning Meeting 03/2025	Marriott Hotels	3/19/2025	3/28/2025	$	199.00	9	$ 1,791.00
15533	Res Planning Meeting 03/2025	Marriott Hotels	3/19/2025	3/28/2025	$	26.87	9	$ 241.83
15534	Res Planning Meeting 03/2025	Marriott Hotels	3/20/2025	3/28/2025	$	199.00	8	$ 1,592.00
15535	Res Planning Meeting 03/2025	Marriott Hotels	3/20/2025	3/28/2025	$	26.87	8	$ 214.96
15536	Res Planning Meeting 03/2025	LEHIGH NORTHAMPTON AIRPOR	3/21/2025	3/28/2025	$	56.00	7	$ 392.00
15537	Res Planning Meeting 03/2025	Dunkin Donuts	3/18/2025	3/28/2025	$	4.12	10	$ 41.20
15538	Res Planning Meeting 03/2025	M. Bird	3/18/2025	3/28/2025	$	52.78	10	$ 527.80
15539	Safety Breakfast	TRIVET II	1/21/2025	2/3/2025	$	37.76	13	$ 490.88
15540	EAP Conference	WWW.ENERGYPA.ORG	3/25/2025	4/16/2025	$	216.00	22	$ 4,752.00
15541	EAP Conference Hotel	DoubleTree Hotels	4/8/2025	4/30/2025	$	20.33	22	$ 447.26
15542	EAP Conference Hotel	DoubleTree Hotels	4/7/2025	4/30/2025	$	199.00	23	$ 4,577.00
15543	EAP Conference Hotel	DoubleTree Hotels	4/7/2025	4/30/2025	$	27.86	23	$ 640.78
15544	EAP Conference Hotel	DoubleTree Hotels	4/8/2025	4/30/2025	$	199.00	22	$ 4,378.00
15545	EAP Conference Hotel	DoubleTree Hotels	4/8/2025	4/30/2025	$	27.86	22	$ 612.92
15546	GSS_1-30-25	SOUTHEASTERN ELECTRIC	1/24/2025	1/31/2025	$	425.00	7	$ 2,975.00
15547	GSS_1-30-25	SANDESTIN GOLF AND BEA	1/24/2025	1/31/2025	$	156.00	7	$ 1,092.00
15548	GSS_2-5-25	Delta Air Lines	1/29/2025	2/6/2025	$	650.87	8	$ 5,206.96
15549	GSS_2-5-25	AGENT FEE 8900900443002	1/29/2025	2/6/2025	$	3.00	8	$ 24.00
15550	GSS_2-21-25	SUNOCO 8002411101	2/17/2025	2/26/2025	$	34.24	9	$ 308.16
15551	GSS_3-7-25		3/5/2025	3/9/2025	$	70.00	4	$ 280.00
15552	GSS_3-21-25	Enterprise	3/15/2025	3/31/2025	$	234.19	16	$ 3,747.04
15553	GSS_3-21-25	LEHIGH NORTHAMPTON AIRPOR	3/14/2025	3/31/2025	$	80.00	17	$ 1,360.00
15554	GSS_3-21-25	ATLANTA AIRPORT	3/14/2025	3/31/2025	$	23.53	17	$ 400.01
15555	GSS_3-21-25	PY *FABER - 1293 DESTIN A	3/14/2025	3/31/2025	$	9.14	17	$ 155.38
15556	GSS_3-21-25	Delta Air Lines	3/13/2025	3/31/2025	$	80.00	18	$ 1,440.00
15557	GSS_3-21-25	FLEMINGS 2006	3/13/2025	3/31/2025	$	152.33	18	$ 2,741.94

15558	GSS_3-21-25	ROBERTOS PIZZERIA SPORTS	3/12/2025	3/31/2025	$	54.23	19	$ 1,030.37
15559	GSS_3-21-25	TST* WHICH WICH 862 LEHIG	3/11/2025	3/31/2025	$	20.13	20	$ 402.60
15560	GSS_3-21-25	THE DONUT HOLE - SANTA	3/11/2025	3/31/2025	$	37.54	20	$ 750.80
15561	GSS_3-21-25	BAYTOWNE LANDSHARK	3/10/2025	3/31/2025	$	57.47	21	$ 1,206.87
15562	GSS_3-21-25	Delta Air Lines	3/10/2025	3/31/2025	$	80.00	21	$ 1,680.00
15563	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/10/2025	3/31/2025	$	155.00	21	$ 3,255.00
15564	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/10/2025	3/31/2025	$	4.91	21	$ 103.11
15565	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/11/2025	3/31/2025	$	155.00	20	$ 3,100.00
15566	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/11/2025	3/31/2025	$	4.91	20	$ 98.20
15567	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/12/2025	3/31/2025	$	155.00	19	$ 2,945.00
15568	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/12/2025	3/31/2025	$	4.91	19	$ 93.29
15569	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/13/2025	3/31/2025	$	155.00	18	$ 2,790.00
15570	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/13/2025	3/31/2025	$	4.91	18	$ 88.38
15571	GSS_3-21-25	Florida Turnpike	3/10/2025	3/31/2025	$	4.00	21	$ 84.00
15572	GSS_3-21-25	Florida Turnpike	3/14/2025	3/31/2025	$	4.00	17	$ 68.00
15573	GSS_3-28-25	VESUVIOS PIZZERIA & SPORT	3/21/2025	3/31/2025	$	88.68	10	$ 886.80
15574	GSS_4-18-25	AGENT FEE 8900904259708	4/10/2025	4/23/2025	$	3.00	13	$ 39.00
15575	GSS_4-18-25	Delta Air Lines	4/10/2025	4/23/2025	$	757.36	13	$ 9,845.68
15576	GSS_4-25-25		4/23/2025	5/2/2025	$	72.10	9	$ 648.90
15577	GSS_5-21-25	ENTERPRISE	5/17/2025	5/30/2025	$	255.02	13	$ 3,315.26
15578	GSS_5-21-25	JIMMY JOHNS 655	5/15/2025	5/30/2025	$	16.10	15	$ 241.50
15579	GSS_5-21-25	Delta Air Lines	5/15/2025	5/30/2025	$	35.00	15	$ 525.00
15580	GSS_5-21-25	SDFRL - FB - HR LOUISVILL	5/13/2025	5/30/2025	$	51.26	17	$ 871.42
15581	GSS_5-21-25	SPEEDWAY 09518 LOUISVILLE	5/13/2025	5/30/2025	$	7.27	17	$ 123.59
15582	GSS_5-21-25	SAM ADAMS	5/12/2025	5/30/2025	$	21.37	18	$ 384.66
15583	GSS_5-21-25	Delta Air Lines	5/11/2025	5/30/2025	$	35.00	19	$ 665.00
15584	GSS_5-21-25	Hilton Hotels	5/12/2025	5/30/2025	$	203.20	18	$ 3,657.60
15585	GSS_5-21-25	Hilton Hotels	5/12/2025	5/30/2025	$	83.58	18	$ 1,504.44
15586	GSS_5-21-25	Hilton Hotels	5/13/2025	5/30/2025	$	199.20	17	$ 3,386.40
15587	GSS_5-21-25	Hilton Hotels	5/13/2025	5/30/2025	$	82.88	17	$ 1,408.96
15588	GSS_5-21-25	Hilton Hotels	5/14/2025	5/30/2025	$	219.20	16	$ 3,507.20
15589	GSS_5-21-25	Hilton Hotels	5/14/2025	5/30/2025	$	86.41	16	$ 1,382.56
15590	GSS_5-21-25	Hilton Hotels	5/15/2025	5/30/2025	$	199.20	15	$ 2,988.00
15591	GSS_5-21-25	Hilton Hotels	5/15/2025	5/30/2025	$	82.88	15	$ 1,243.20
15592	GSS_5-21-25	Hilton Hotels	5/12/2025	5/30/2025	$	39.67	18	$ 714.06
15593	GSS_5-27-25	CHICKEN BEER	5/16/2025	5/28/2025	$	26.67	12	$ 320.04
15594	GSS_5-27-25	LEHIGH NORTHAMPTON AIRPOR	5/16/2025	5/28/2025	$	80.00	12	$ 960.00
15595	GSS_5-27-25	CLEAR MOBILE	5/16/2025	5/28/2025	$	19.00	12	$ 228.00
15596	GSS_6-19-25	TST*CHRIS FAMILY RESTAU	6/12/2025	6/30/2025	$	63.66	18	$ 1,145.88
15597	GSS_6-19-25		6/12/2025	6/30/2025	$	7.00	18	$ 126.00
15598	4-29-25 - puc - storm meal	RAILROAD ST. STATION	4/30/2025	5/21/2025	$	21.21	21	$ 445.41
15599	EZPass replenishment	PTC EZ PASS AUTO RE.	12/22/2024	1/10/2025	$	35.00	19	$ 665.00
15600	Field Manager Meeting	PPL CATER	1/22/2025	1/27/2025	$	231.77	5	$ 1,158.85
15601	Field Manager Meeting	PPL CATER	1/22/2025	1/27/2025	$	420.22	5	$ 2,101.10
15602	Wendy's Restaurant	Wendy's	1/29/2025	2/10/2025	$	11.33	12	$ 135.96
15603	Toll Expenses	PTC EZ PASS AUTO RE.	2/9/2025	2/25/2025	$	35.00	16	$ 560.00
15604	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$	150.00	14	$ 2,100.00
15605	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$	150.00	14	$ 2,100.00
15606	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$	150.00	14	$ 2,100.00
15607	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$	150.00	14	$ 2,100.00
15608	Regional Coordinator Lunch	TAP AT HUMBOLDT BEER DEPO	3/13/2025	3/19/2025	$	34.24	6	$ 205.44
15609	Ezpass	PTC EZ PASS AUTO RE.	3/8/2025	3/18/2025	$	35.00	10	$ 350.00
15610	Personal Vehicle Mileage		3/13/2025	3/24/2025	$	55.30	11	$ 608.30
15611	Personal Vehicle Mileage		3/13/2025	3/24/2025	$	55.30	11	$ 608.30
15612	Personal Vehicle Mileage		3/18/2025	3/24/2025	$	53.20	6	$ 319.20
15613	Personal Vehicle Mileage		3/18/2025	3/24/2025	$	20.30	6	$ 121.80
15614	Personal Vehicle Mileage		3/18/2025	3/24/2025	$	58.10	6	$ 348.60
15615	Personal Vehicle Mileage		3/20/2025	3/24/2025	$	30.10	4	$ 120.40
15616	Personal Vehicle Mileage		3/20/2025	3/24/2025	$	30.10	4	$ 120.40
15617	Personal Vehicle Mileage		3/25/2025	4/4/2025	$	51.10	10	$ 511.00
15618	Personal Vehicle Mileage		3/25/2025	4/4/2025	$	56.00	10	$ 560.00
15619	Personal Vehicle Mileage		3/27/2025	4/4/2025	$	51.80	8	$ 414.40
15620	Personal Vehicle Mileage		3/27/2025	4/4/2025	$	51.80	8	$ 414.40
15621	Personal Vehicle Mileage		4/1/2025	4/4/2025	$	21.70	3	$ 65.10
15622	Personal Vehicle Mileage		4/1/2025	4/4/2025	$	39.20	3	$ 117.60
15623	Personal Vehicle Mileage		4/1/2025	4/4/2025	$	56.70	3	$ 170.10
15624	Personal Vehicle Mileage		4/8/2025	4/23/2025	$	7.00	15	$ 105.00
15625	Personal Vehicle Mileage		4/8/2025	4/23/2025	$	19.60	15	$ 294.00
15626	Personal Vehicle Mileage		4/16/2025	4/23/2025	$	141.40	7	$ 989.80
15627	Tolls-Central Design	PTC EZ PASS AUTO RE.	4/17/2025	5/14/2025	$	35.00	27	$ 945.00
15628	Field Manager's Meeting	BURGER KING #5358	5/19/2025	5/27/2025	$	12.29	8	$ 98.32
15629	Field Manager's Meeting	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$	89.00	8	$ 712.00
15630	Field Manager's Meeting	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$	8.90	8	$ 71.20
15631	Field Manager's Meeting	PPL CATER	5/21/2025	5/27/2025	$	549.24	6	$ 3,295.44
15632	Field Manager's Meeting	PPL CATER	5/21/2025	5/27/2025	$	415.10	6	$ 2,490.60
15633	Good Catch Lunch	QUAKER STEAK AND LUBE	5/29/2025	6/5/2025	$	351.62	7	$ 2,461.34
15634	Office supplies	TARGET 00024372	5/13/2025	6/16/2025	$	6.57	34	$ 223.38
15635	Central toll replenishment	PTC EZ PASS AUTO RE.	5/26/2025	6/23/2025	$	132.00	28	$ 3,696.00
15636	Central toll replenishment	PTC EZ PASS AUTO RE.	5/26/2025	6/23/2025	$	528.00	28	$ 14,784.00
15637	Tolls design	PTC EZ PASS AUTO RE.	5/23/2025	6/16/2025	$	35.00	24	$ 840.00
15638	2024 Storm duty Incidentals	Walmart	11/24/2024	1/28/2025	$	129.36	65	$ 8,408.40
15639	2024 Storm duty Incidentals	Foliage Chinese Restaurant	11/25/2024	1/28/2025	$	12.93	64	$ 827.52
15640	2024 Storm duty Incidentals	Pinky's Family Restaurant	11/26/2024	1/28/2025	$	22.99	63	$ 1,448.37
15641	2024 Storm duty Incidentals	Joe's Brick Oven Pizza	11/22/2024	1/28/2025	$	22.26	67	$ 1,491.42
15642	2024 Storm duty Incidentals	Family Dollar #07987	11/22/2024	1/28/2025	$	18.50	67	$ 1,239.50
15643	2024 Storm duty Incidentals	Sheetz #748	11/25/2024	1/28/2025	$	25.00	64	$ 1,600.00
15644	2024 Storm duty Incidentals	Burger King #18509	11/23/2024	1/28/2025	$	17.79	66	$ 1,174.14
15645	2024 Storm duty Incidentals	Sunoco #0429380900	11/24/2024	1/28/2025	$	17.80	65	$ 1,157.00
15646	2024 Storm duty Incidentals	Burger King #17002	11/25/2024	1/28/2025	$	3.17	64	$ 202.88
15647	2024 Storm duty Incidentals	Citgo	11/25/2024	1/28/2025	$	11.49	64	$ 735.36
15648	Reliability Field Visit	Hungry Time	4/17/2025	4/19/2025	$	60.00	2	$ 120.00
15649	December Mileage Report		12/4/2024	1/2/2025	$	41.54	29	$ 1,204.66
15650	December Mileage Report		12/5/2024	1/2/2025	$	49.58	28	$ 1,388.24
15651	December Mileage Report		12/17/2024	1/2/2025	$	87.10	16	$ 1,393.60
15652	January Mileage		1/17/2025	2/6/2025	$	90.30	20	$ 1,806.00
15653	January Mileage		1/30/2025	2/6/2025	$	94.50	7	$ 661.50
15654	Personal Car Mileage		2/16/2025	3/12/2025	$	71.40	24	$ 1,713.60
15655	Personal Car Mileage		2/17/2025	3/12/2025	$	100.80	23	$ 2,318.40
15656	Personal Car Mileage		2/27/2025	3/12/2025	$	97.30	13	$ 1,264.90
15657	Personal Car Mileage		3/25/2025	3/30/2025	$	90.30	5	$ 451.50
15658	April Personal Car Mileage		4/2/2025	4/30/2025	$	81.20	28	$ 2,273.60
15659	April Personal Car Mileage		4/23/2025	4/30/2025	$	29.40	7	$ 205.80
15660	April Personal Car Mileage		4/29/2025	4/30/2025	$	90.30	1	$ 90.30
15661	June Personal Car Mileage		5/28/2025	6/30/2025	$	91.00	33	$ 3,003.00
15662	June Personal Car Mileage		6/5/2025	6/30/2025	$	79.10	25	$ 1,977.50
15663	June Personal Car Mileage		6/19/2025	6/30/2025	$	65.80	11	$ 723.80
15664	June Personal Car Mileage		6/20/2025	6/30/2025	$	65.80	10	$ 658.00
15665	June Personal Car Mileage		6/25/2025	6/30/2025	$	37.80	5	$ 189.00
15666	May 2025 Storm Incidentals	Target	4/30/2025	5/14/2025	$	55.38	14	$ 775.32

15667	May 2025 Storm Incidentals	Longhorn Steakhouse	4/30/2025	5/14/2025	$ 25.00	14	$	350.00
15668	May 2025 Storm Incidentals	The Pepper Tree	5/1/2025	5/14/2025	$ 20.62	13	$	268.06
15669	Good catch winner breakfast	CHICK-FIL-A #02167	12/16/2024	1/6/2025	$ 202.99	21	$	4,262.79
15670	safety meeting - storm 13853268	TST*DAVINCIS ITALIAN EA	12/12/2024	1/8/2025	$ 120.82	27	$	3,262.14
15671	storm meal storm # 13853268	CHIPOTLE 2226	12/12/2024	1/6/2025	$ 11.35	25	$	283.75
15672	charger for Matt Kautz	CELLULAR ACCESSORIES FOR	12/9/2024	1/6/2025	$ 17.94	28	$	502.32
15673	Safety meeting-west shore	CHICK-FIL-A #02167	1/21/2025	1/29/2025	$ 240.36	8	$	1,922.88
15674	Calibration of UG test equipment	AMZN MKTP US*ZC6M23OT1	1/29/2025	2/5/2025	$ 430.36	7	$	3,012.52
15675	dinner - Walbert assessments	Westside Grill	1/30/2025	2/5/2025	$ 142.78	6	$	856.68
15676	hotel stay for assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/7/2025	$ 156.00	8	$	1,248.00
15677	hotel stay for assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/7/2025	$ 15.60	8	$	124.80
15678	cellphone charger - Brian Kolak	CELLULAR ACCESSORIES FOR	2/4/2025	2/14/2025	$ 28.94	10	$	289.40
15679	storm meal - 13855018	SMOKED BAR & GRILL	2/16/2025	3/4/2025	$ 143.42	16	$	2,294.72
15680	2/17/25 Storm lunch - 13855018	TST*PIZZERIA LUCA	2/17/2025	3/11/2025	$ 34.19	22	$	752.18
15681	Bonanno - truck mount	CELLULAR ACCESSORIES FOR	3/18/2025	3/25/2025	$ 38.44	7	$	269.08
15682	WS Safety Meeting lunch	HONEYBAKED HAM #4503	3/21/2025	3/28/2025	$ 400.56	7	$	2,803.92
15683	Hogan Alley trg lunch 3/24/25	CHICK-FIL-A #02167	3/24/2025	4/3/2025	$ 240.36	10	$	2,403.60
15684	Hogan Alley trg lunch 03/25/25	HONEYBAKED HAM #4503	3/25/2025	4/3/2025	$ 302.92	9	$	2,726.28
15685	Hogan Alley trg lunch 03.26.25	CHICK-FIL-A #02167	3/26/2025	4/3/2025	$ 253.61	8	$	2,028.88
15686	Hogan Alley trg lunch 03.28.25	CHICK-FIL-A #02167	3/28/2025	4/4/2025	$ 339.68	7	$	2,377.76
15687	Hogan Alley trg lunch 03.31.25	CHICK-FIL-A #02167	3/31/2025	4/15/2025	$ 341.27	15	$	5,119.05
15688	phone charger - Wylie and shop	AMAZON MARK* ME71W9HI3	4/13/2025	4/23/2025	$ 26.47	10	$	264.70
15689	Storm meal - WO 13855051	TST* BONBON CAFE	4/16/2025	4/23/2025	$ 51.04	7	$	357.28
15690	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/28/2025	5/8/2025	$ 169.00	10	$	1,690.00
15691	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/28/2025	5/8/2025	$ 16.90	10	$	169.00
15692	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/29/2025	5/8/2025	$ 169.00	9	$	1,521.00
15693	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/29/2025	5/8/2025	$ 16.90	9	$	152.10
15694	Dinner - assessments at WTC	ABEZA - FB - HYATT PLACE	4/29/2025	5/8/2025	$ 36.80	9	$	331.20
15695	Dinner - assessments at WTC	ABEZA - FB - HYATT PLACE	4/28/2025	5/8/2025	$ 37.86	10	$	378.60
15696	WS May Safety Meeting	JERSEY MIKES 8030	5/7/2025	5/14/2025	$ 369.68	7	$	2,587.76
15697	storm meal 13941621	CHICK-FIL-A #03462	5/31/2025	6/6/2025	$ 28.93	6	$	173.58
15698	storm meal 13941621	SHEETZ 0228	6/1/2025	6/6/2025	$ 12.35	5	$	61.75
15699	WESSC Safety breakfast	CHICK-FIL-A #02167	6/11/2025	6/18/2025	$ 147.98	7	$	1,035.86
15700	WESSC monthly safety meeting	HONEYBAKED HAM #4503	6/13/2025	6/19/2025	$ 344.24	6	$	2,065.44
15701	Monthly Supervisor safety meetin	YANKEE DOODLE	6/13/2025	6/19/2025	$ 193.93	6	$	1,163.58
15702	meal for storm standby	TST*JOYS GRILL & BURGER	6/18/2025	6/30/2025	$ 46.57	12	$	558.84
15703	storm meal - 13941878	DD *JOYSGRILLBURGE	6/21/2025	6/30/2025	$ 17.48	9	$	157.32
15704	storm meal - 13941878	DD *JOYSGRILLBURGE	6/21/2025	6/30/2025	$ 85.31	9	$	767.79
15705	December Expenses	TST* THE BAYOU - BETHLEH	12/20/2024	2/25/2025	$ 121.00	67	$	8,107.00
15706	December Expenses	BJ'S RESTAURANTS 594	12/13/2024	2/25/2025	$ 80.00	74	$	5,920.00
15707	Planning meeting and team meetin	TST* WHICH WICH 862 LEHIG	3/21/2025	5/1/2025	$ 10.33	41	$	423.53
15708	Planning meeting and team meetin	UBER *TRIP	3/20/2025	5/1/2025	$ 29.86	42	$	1,254.12
15709	Planning meeting and team meetin	LEHIGH NORTHAMPTON AIRPOR	3/20/2025	5/1/2025	$ 48.00	42	$	2,016.00
15710	Planning meeting and team meetin	Marriott Hotels	3/18/2025	5/1/2025	$ 199.00	44	$	8,756.00
15711	Planning meeting and team meetin	Marriott Hotels	3/18/2025	5/1/2025	$ 14.93	44	$	656.92
15712	Planning meeting and team meetin	Marriott Hotels	3/18/2025	5/1/2025	$ 11.94	44	$	525.36
15713	Planning meeting and team meetin	Marriott Hotels	3/19/2025	5/1/2025	$ 199.00	43	$	8,557.00
15714	Planning meeting and team meetin	Marriott Hotels	3/19/2025	5/1/2025	$ 14.93	43	$	641.99
15715	Planning meeting and team meetin	Marriott Hotels	3/19/2025	5/1/2025	$ 11.94	43	$	513.42
15716	Planning meeting and team meetin	MARKET 361 ST2092	3/20/2025	5/1/2025	$ 10.32	42	$	433.44
15717	Planning meeting and team meetin	TST* WHICH WICH 862 LEHIG	3/19/2025	5/1/2025	$ 14.56	43	$	626.08
15718	Planning meeting and team meetin	UBER *TRIP	3/19/2025	5/1/2025	$ 35.75	43	$	1,537.25
15719	Planning meeting and team meetin	MAGGIANOS TAMPA	3/18/2025	5/1/2025	$ 109.57	44	$	4,821.08
15720	Planning meeting and team meetin	ALLEGNT AIR,H5K	3/3/2025	5/1/2025	$ 267.00	59	$	15,753.00
15721	Planning meeting and team meetin	WAWA CATERING	2/26/2025	5/1/2025	$ 147.31	64	$	9,427.84
15722	Spirit Training	CONRAD NY DNTWN ATRIO RES	3/13/2025	5/1/2025	$ 74.86	49	$	3,668.14
15723	Spirit Training	TST*MIGHTY QUINNS BBQ -	3/9/2025	5/1/2025	$ 20.03	53	$	1,061.59
15724	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/9/2025	5/1/2025	$ 64.35	53	$	3,410.55
15725	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/10/2025	5/1/2025	$ 64.35	52	$	3,346.20
15726	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/11/2025	5/1/2025	$ 64.35	51	$	3,281.85
15727	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/12/2025	5/1/2025	$ 64.35	50	$	3,217.50
15728	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/9/2025	5/1/2025	$ 399.00	53	$	21,147.00
15729	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/10/2025	5/1/2025	$ 399.00	52	$	20,748.00
15730	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/11/2025	5/1/2025	$ 399.00	51	$	20,349.00
15731	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/12/2025	5/1/2025	$ 399.00	50	$	19,950.00
15732	Personal Mileage 12/18/24		12/18/2024	1/13/2025	$ 111.22	26	$	2,891.72
15733	Personal Mileage 1/7/25		1/7/2025	1/13/2025	$ 123.20	6	$	739.20
15734	Personal Mileage 1/16/25		1/16/2025	1/17/2025	$ 57.40	1	$	57.40
15735	Personal Mileage 2/24		2/24/2025	2/27/2025	$ 123.20	3	$	369.60
15736	Personal Mileage 2/26		2/26/2025	2/27/2025	$ 46.90	1	$	46.90
15737	Personal Mileage		3/16/2025	3/24/2025	$ 105.00	8	$	840.00
15738	Personal Mileage		3/18/2025	3/24/2025	$ 39.20	6	$	235.20
15739	Personal Mileage		3/27/2025	3/31/2025	$ 130.90	4	$	523.60
15740	Personal Mileage 4/16/25		4/16/2025	4/22/2025	$ 123.20	6	$	739.20
15741	Personal Mileage		5/30/2025	6/4/2025	$ 123.20	5	$	616.00
15742	Personal Mileage		5/30/2025	6/4/2025	$ 61.60	5	$	308.00
15743	Personal Mileage		6/12/2025	6/13/2025	$ 39.90	1	$	39.90
15744	Storm drill travel		6/23/2025	6/26/2025	$ 123.20	3	$	369.60
15745	Personal Mileage		6/25/2025	6/26/2025	$ 124.60	1	$	124.60
15746	travel		1/8/2025	3/13/2025	$ 103.60	64	$	6,630.40
15747	travel		2/27/2025	3/13/2025	$ 92.40	14	$	1,293.60
15748	Storm Duty Expenses 4.29 Storm	ALL SUITES INN	4/30/2025	5/30/2025	$ 4,517.70	30	$	135,531.00
15749	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15750	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15751	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15752	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15753	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15754	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15755	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15756	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15757	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15758	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15759	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15760	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15761	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15762	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15763	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15764	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15765	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15766	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15767	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15768	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15769	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15770	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15771	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15772	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15773	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00
15774	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 9.79	30	$	293.70
15775	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$ 89.00	30	$	2,670.00

15776	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15777	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15778	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15779	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15780	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15781	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15782	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15783	Storm Duty Expenses 4.29 Storm	WILLIAMSPORT HOTEL AND S	4/30/2025	5/30/2025	$	5,196.75	30	$ 155,902.50
15784	Storm Duty Expenses 4.29 Storm	WILLIAMSPORT HOTEL AND S	4/30/2025	5/30/2025	$	572.00	30	$ 17,160.00
15785	Sweigart - December Expense		12/17/2024	1/7/2025	$	110.55	21	$ 2,321.55
15786	Sweigart - January Expense		1/8/2025	2/3/2025	$	120.40	26	$ 3,130.40
15787	Sweigart - January Expense		1/10/2025	2/3/2025	$	136.50	24	$ 3,276.00
15788	Sweigart - January Expense		1/16/2025	2/3/2025	$	91.00	18	$ 1,638.00
15789	Sweigart - January Expense		1/31/2025	2/3/2025	$	115.50	3	$ 346.50
15790	Sweigart - Feburary Expense		2/16/2025	3/24/2025	$	118.30	36	$ 4,258.80
15791	Sweigart - Feburary Expense		2/19/2025	3/24/2025	$	133.00	33	$ 4,389.00
15792	Sweigart - Feburary Expense		3/14/2025	3/24/2025	$	138.60	10	$ 1,386.00
15793	Sweigart expense		3/31/2025	6/30/2025	$	130.90	91	$ 11,911.90
15794	Sweigart expense		6/9/2025	6/30/2025	$	102.20	21	$ 2,146.20
15795	Sweigart expense		6/10/2025	6/30/2025	$	150.50	20	$ 3,010.00
15796	AM/RE All Hands	SQ *UNO TAQUERIA	3/5/2025	4/18/2025	$	1,070.09	44	$ 47,083.96
15797	Team Lunch	MIZU	3/31/2025	4/18/2025	$	124.56	18	$ 2,242.08
15798	Team Lunch	TST*THE SHELBY	1/9/2025	4/18/2025	$	279.54	99	$ 27,674.46
15799	Storm Hardening	SLICE*BROOKLYNPIZZAGRI	4/1/2025	5/19/2025	$	175.17	48	$ 8,408.16
15800	Storm Hardening	WEGMANS.COM#79 ALLENTOWN	4/9/2025	5/19/2025	$	256.44	40	$ 10,257.60
15801	Storm Food	Red Robin	1/1/2025	1/14/2025	$	178.68	13	$ 2,322.84
15802	Storm Food	Uno Taqueria	2/14/2025	2/21/2025	$	144.96	7	$ 1,014.72
15803	FISR Food	Slice of Italy	2/25/2025	3/5/2025	$	197.15	8	$ 1,577.20
15804	Chipotle Storm Food	CHIPOTLE ONLINE	3/16/2025	3/25/2025	$	183.93	9	$ 1,655.37
15805	Storm Food	TST*BUCKEYE TAVERN	3/29/2025	4/16/2025	$	148.25	18	$ 2,668.50
15806	Storm Food	Popeyes	3/31/2025	5/6/2025	$	45.11	36	$ 1,623.96
15807	Team Lunch	TRIVET DINER	3/13/2025	5/2/2025	$	86.16	50	$ 4,308.00
15808	Storm Food	STARLITE DINER	3/22/2025	5/2/2025	$	225.68	41	$ 9,252.88
15809	Refunded Charges	BUFFALO WILD ECOM 0474	3/22/2025	5/2/2025	$	191.61	41	$ 7,856.01
15810	Refunded Charges	BUFFALO WILD ECOM 0474	3/22/2025	5/2/2025	$	(191.61)	41	$ (7,856.01)
15811	Storm Food	STARLITE DINER	5/4/2025	5/16/2025	$	85.71	12	$ 1,028.52
15812	Storm Food	SLICE OF ITALY	5/6/2025	5/16/2025	$	217.19	10	$ 2,171.90
15813	Storm Food	CHICK-FIL-A #01906	4/24/2025	5/23/2025	$	321.05	29	$ 9,310.45
15814	Storm Food	WAWA 266	5/14/2025	5/23/2025	$	99.90	9	$ 899.10
15815	Team Breakfast	STARLITE DINER	5/16/2025	5/23/2025	$	81.45	7	$ 570.15
15816	Storm Food	Slice of Italy	4/8/2025	4/15/2025	$	72.76	7	$ 509.32
15817	DCC Field Visit		5/8/2025	5/11/2025	$	133.00	3	$ 399.00
15818	Storm Related Travel		1/29/2025	3/17/2025	$	60.20	47	$ 2,829.40
15819	Storm Related Travel		3/7/2025	3/17/2025	$	60.20	10	$ 602.00
15820	December 2024		6/10/2024	1/14/2025	$	134.00	218	$ 29,212.00
15821	December 2024	PA Turnpike	6/10/2024	1/14/2025	$	12.00	218	$ 2,616.00
15822	December 2024		8/22/2024	1/14/2025	$	5.36	145	$ 777.20
15823	December 2024		9/6/2024	1/14/2025	$	11.39	130	$ 1,480.70
15824	December 2024		9/18/2024	1/14/2025	$	95.81	118	$ 11,305.58
15825	December 2024	PA Turnpike	9/18/2024	1/14/2025	$	10.88	118	$ 1,283.84
15826	December 2024		9/19/2024	1/14/2025	$	115.91	117	$ 13,561.47
15827	December 2024	PA Turnpike	9/19/2024	1/14/2025	$	7.30	117	$ 854.10
15828	December 2024		10/3/2024	1/14/2025	$	57.96	103	$ 5,969.37
15829	December 2024		10/3/2024	1/14/2025	$	57.96	103	$ 5,969.37
15830	December 2024	PA Turnpike	10/3/2024	1/14/2025	$	3.65	103	$ 375.95
15831	December 2024	PA Turnpike	10/3/2024	1/14/2025	$	3.65	103	$ 375.95
15832	December 2024		11/13/2024	1/14/2025	$	115.91	62	$ 7,186.42
15833	December 2024	PA Turnpike	11/13/2024	1/14/2025	$	7.30	62	$ 452.60
15834	December 2024		12/19/2024	1/14/2025	$	13.40	26	$ 348.40
15835	1.24.25 Report	LONGHORN STEAK 0125292	12/12/2024	1/30/2025	$	478.20	49	$ 23,431.80
15836	2.14.25 Report	SQ *ANTONIO'S PIZZA	2/5/2025	2/18/2025	$	98.35	13	$ 1,278.55
15837	4.11.25 Report	ALFREDO'S CAFE	3/26/2025	4/21/2025	$	194.95	26	$ 5,068.70
15838	5.30.25 Report	DUTCHIES	4/30/2025	6/2/2025	$	138.37	33	$ 4,566.21
15839	6.19.25 Report	SQ *ANTONIO'S PIZZA	5/28/2025	6/20/2025	$	125.50	23	$ 2,886.50
15840	ORCA 25-01704 patrol Jan 2025		1/28/2025	1/31/2025	$	67.90	3	$ 203.70
15841	ORCA 25-01704 patrol Jan 2025		1/29/2025	1/31/2025	$	48.30	2	$ 96.60
15842	Feb 2025		2/27/2025	3/10/2025	$	80.50	11	$ 885.50
15843	EFD Patrol - Safety Meeting/ORCA		4/23/2025	4/29/2025	$	95.20	6	$ 571.20
15844	EFD Patrol - Safety Meeting/ORCA		4/24/2025	4/29/2025	$	64.40	5	$ 322.00
15845	June Personal Car		6/2/2025	6/24/2025	$	52.50	22	$ 1,155.00
15846	June Personal Car		6/4/2025	6/24/2025	$	29.40	20	$ 588.00
15847	June Personal Car		6/5/2025	6/24/2025	$	36.40	19	$ 691.60
15848	June Personal Car		6/17/2025	6/24/2025	$	61.60	7	$ 431.20
15849	IF ISA Study Materials	ISA	3/5/2025	3/18/2025	$	105.83	13	$ 1,375.79
15850	JAT_061225	Dunkin Donuts	5/29/2025	6/23/2025	$	10.58	25	$ 264.50
15851	JAT_061225	Dunkin Donuts	5/29/2025	6/23/2025	$	28.68	25	$ 717.00
15852	JAT_061225	Dunkin Donuts	5/29/2025	6/23/2025	$	18.01	25	$ 450.25
15853	Frackville Transformer Delivery		2/26/2025	3/12/2025	$	68.60	14	$ 960.40
15854	IM ABLE Event Travel		3/15/2025	3/27/2025	$	52.50	12	$ 630.00
15855	LVEDC Travel		3/18/2025	3/27/2025	$	19.60	9	$ 176.40
15856	Employee Feature Travel		3/20/2025	3/27/2025	$	65.10	7	$ 455.70
15857	UPMC Visit		3/21/2025	3/27/2025	$	175.00	6	$ 1,050.00
15858	Touch a Truck Travel		3/28/2025	4/7/2025	$	143.50	10	$ 1,435.00
15859	Mileage for osprey shoot		4/17/2025	5/2/2025	$	121.80	15	$ 1,827.00
15860	Open House Travel		5/21/2025	5/29/2025	$	112.70	8	$ 901.60
15861	Storm Food	Sheetz	3/21/2025	3/28/2025	$	12.98	7	$ 90.86
15862	Mileage Reimb. - April 2025		4/22/2025	5/15/2025	$	37.10	23	$ 853.30
15863	Helper Class CDL Training	ELDT.COM	12/18/2024	2/24/2025	$	87.98	68	$ 5,982.64
15864	Helper Class CDL Training	ELDT.COM	12/18/2024	2/24/2025	$	87.98	68	$ 5,982.64
15865	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/2/2025	3/25/2025	$	78.78	82	$ 6,459.96
15866	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/3/2025	3/25/2025	$	135.37	81	$ 10,964.97
15867	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/8/2025	3/25/2025	$	94.61	76	$ 7,190.36
15868	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/15/2025	3/25/2025	$	108.62	69	$ 7,494.78
15869	Training Assessments Lunch - Jan	BIAGGIO PIZZERIA FAMILY R	1/28/2025	5/1/2025	$	300.96	93	$ 27,989.28
15870	Training Assessments Lunch - Jan	PY *PRIMO HOAGIES	1/29/2025	5/1/2025	$	212.75	92	$ 19,573.00
15871	Training Assessments Lunch - Jan	BIAGGIO PIZZERIA FAMILY R	1/31/2025	5/1/2025	$	255.74	90	$ 23,016.60
15872	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/4/2025	5/22/2025	$	234.00	107	$ 25,038.00
15873	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/11/2025	5/22/2025	$	183.68	100	$ 18,368.00
15874	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/12/2025	5/22/2025	$	194.60	99	$ 19,265.40
15875	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/19/2025	5/22/2025	$	154.03	92	$ 14,170.76
15876	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/20/2025	5/22/2025	$	194.06	91	$ 17,659.46
15877	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/20/2025	5/22/2025	$	56.77	91	$ 5,166.07
15878	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/26/2025	5/22/2025	$	133.37	85	$ 11,336.45
15879	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/27/2025	5/22/2025	$	94.61	84	$ 7,947.24
15880	Training Assessments Lunch - Feb	PY *PRIMO HOAGIES	2/28/2025	5/22/2025	$	161.77	83	$ 13,426.91
15881	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/19/2025	5/2/2025	$	257.55	44	$ 11,332.20
15882	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/18/2025	5/2/2025	$	245.28	45	$ 11,037.60
15883	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/11/2025	5/2/2025	$	80.25	52	$ 4,173.00
15884	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/7/2025	5/2/2025	$	94.07	56	$ 5,267.92

15885	Training Assessments Lunch - Mar	PPL CATER	3/4/2025	5/2/2025	$ 524.52	59	$ 30,946.68
15886	Training Assessments Lunch - Mar	PPL CATER	4/4/2025	5/2/2025	$ 524.52	28	$ 14,686.56
15887	Training Assessments Lunch - Mar	PPL CATER	4/4/2025	5/2/2025	$ 397.24	28	$ 11,122.72
15888	Hogans Alleys March	DUNKIN #346480 Q35	3/4/2025	5/22/2025	$ 23.52	79	$ 1,858.08
15889	Hogans Alleys March	DUNKIN #341390	3/4/2025	5/22/2025	$ 29.98	79	$ 2,368.42
15890	Hogans Alleys March	CHILI'S MANHEIM PIKE	3/5/2025	5/22/2025	$ 52.88	78	$ 4,124.64
15891	Hogans Alleys March	DUNKIN #346480 Q35	3/5/2025	5/22/2025	$ 48.70	78	$ 3,798.60
15892	Hogans Alleys March	DUNKIN #346480 Q35	3/10/2025	5/22/2025	$ 48.70	73	$ 3,555.10
15893	Hogans Alleys March	DUNKIN #306751	3/25/2025	5/22/2025	$ 54.26	58	$ 3,147.08
15894	Hogans Alleys March	DUNKIN #306751	3/28/2025	5/22/2025	$ 48.97	55	$ 2,693.35
15895	Hogans Alleys March	DUNKIN #306751	3/31/2025	5/22/2025	$ 48.97	52	$ 2,546.44
15896	Hogans Alleys March Car Rental	ERACTOLL 7MSZYS	4/21/2025	5/22/2025	$ 61.17	31	$ 1,896.27
15897	Hogans Alleys March Car Rental	ERACTOLL 7MSZYS	4/16/2025	5/22/2025	$ 16.15	36	$ 581.40
15898	Hogans Alleys March Car Rental	Enterprise	3/31/2025	5/22/2025	$ 733.22	52	$ 38,127.44
15899	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	4/1/2025	6/19/2025	$ 122.46	79	$ 9,674.34
15900	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	4/29/2025	6/19/2025	$ 230.08	51	$ 11,734.08
15901	Training Assessments Lunch - Apr	PPL CATER	4/30/2025	6/19/2025	$ 442.63	50	$ 22,131.50
15902	Training Assessments Lunch - Apr	PPL CATER	5/1/2025	6/19/2025	$ 442.63	49	$ 21,688.87
15903	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	5/22/2025	6/19/2025	$ 230.72	28	$ 6,460.16
15904	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	6/3/2025	6/19/2025	$ 210.32	16	$ 3,365.12
15905	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	6/4/2025	6/19/2025	$ 247.46	15	$ 3,711.90
15906	Training Assessments Lunch - Apr	PPL CATER	6/6/2025	6/19/2025	$ 340.98	13	$ 4,432.74
15907	Hogans Alley May 2025	DUNKIN #350249	5/7/2025	6/19/2025	$ 19.60	43	$ 842.80
15908	Hogans Alley May 2025	DUNKIN #350249	5/8/2025	6/19/2025	$ 46.23	42	$ 1,941.66
15909	Hogans Alley May 2025	WAWA 270	5/13/2025	6/19/2025	$ 8.63	37	$ 319.31
15910	Hogans Alley May 2025	DUNKIN #350249	5/13/2025	6/19/2025	$ 46.23	37	$ 1,710.51
15911	Hogans Alley May 2025	Enterprise	5/15/2025	6/19/2025	$ 917.42	35	$ 32,109.70
15912	Hogans Alley May 2025	WAWA 843	5/23/2025	6/19/2025	$ 1.69	27	$ 45.63
15913	Hogans Alley May 2025	ERACTOLL 8365HG	5/25/2025	6/19/2025	$ 15.97	25	$ 399.25
15914	jugwu03162025		3/13/2025	4/7/2025	$ 107.80	25	$ 2,695.00
15915	jugwu03182025		3/19/2025	4/7/2025	$ 179.20	19	$ 3,404.80
15916	Juguw05082025		5/7/2025	5/9/2025	$ 127.40	2	$ 254.80
15917	Juguw05082025	Park Harrisburg	5/7/2025	5/9/2025	$ 4.00	2	$ 8.00
15918	Juguw05082025	Park Harrisburg	5/7/2025	5/9/2025	$ 4.00	2	$ 8.00
15919	Jugwu05162025		5/16/2025	5/22/2025	$ 108.50	6	$ 651.00
15920	Jugwu06022025		6/9/2025	6/23/2025	$ 10.50	14	$ 147.00
15921	Jugwu06092025		6/9/2025	6/23/2025	$ 123.90	14	$ 1,734.60
15922	Monthly Staff Meeting	PANERA BREAD #600742 O	1/24/2025	1/27/2025	$ 22.77	3	$ 68.31
15923	Monthly Staff Meeting	WAWA 147	1/23/2025	1/27/2025	$ 23.78	4	$ 95.12
15924	Alex - April Mileage		4/14/2025	5/9/2025	$ 98.70	25	$ 2,467.50
15925	Alex - April Mileage		4/29/2025	5/9/2025	$ 60.20	10	$ 602.00
15926	Alex - April Mileage		4/24/2025	5/9/2025	$ 118.30	15	$ 1,774.50
15927	Alex - April Mileage		5/6/2025	5/9/2025	$ 74.90	3	$ 224.70
15928	Alex - April Mileage		4/2/2025	5/9/2025	$ 18.20	37	$ 673.40
15929	Alex - May Mileage		5/16/2025	6/6/2025	$ 116.90	21	$ 2,454.90
15930	Alex - May Mileage		5/21/2025	6/6/2025	$ 17.50	16	$ 280.00
15931	May 2025 Storm Incidentals	Walmart	4/30/2025	5/19/2025	$ 101.15	19	$ 1,921.85
15932	May 2025 Storm Incidentals	Matty's Sports house	4/30/2025	5/19/2025	$ 25.00	19	$ 475.00
15933	May 2025 Storm Incidentals	B&C Cafe	5/1/2025	5/19/2025	$ 12.19	18	$ 219.42
15934	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15935	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15936	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15937	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15938	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15939	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15940	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15941	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15942	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15943	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15944	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15945	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15946	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15947	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15948	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15949	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15950	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15951	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15952	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15953	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15954	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15955	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15956	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15957	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15958	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15959	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15960	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15961	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15962	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15963	Storm Housing & Feeding 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15964	November Travel		11/4/2024	1/6/2025	$ 12.73	63	$ 801.99
15965	November Travel		11/6/2024	1/6/2025	$ 12.73	61	$ 776.53
15966	November Travel		11/8/2024	1/6/2025	$ 5.36	59	$ 316.24
15967	November Travel		11/12/2024	1/6/2025	$ 32.16	55	$ 1,768.80
15968	November Travel		11/20/2024	1/6/2025	$ 5.36	47	$ 251.92
15969	December Travel		12/11/2024	1/6/2025	$ 11.39	26	$ 296.14
15970	December Travel		12/17/2024	1/6/2025	$ 58.96	20	$ 1,179.20
15971	Storm Drill Travel Nov & Dec		12/19/2024	1/6/2025	$ 34.84	18	$ 627.12
15972	Storm Drill Travel Nov & Dec		12/12/2024	1/6/2025	$ 64.99	25	$ 1,624.75
15973	Storm Drill Travel Nov & Dec		11/14/2024	1/6/2025	$ 34.84	53	$ 1,846.52
15974	January Travel		1/9/2025	3/6/2025	$ 19.60	56	$ 1,097.60
15975	January Travel		1/15/2025	3/6/2025	$ 19.60	50	$ 980.00
15976	January Travel		1/31/2025	3/6/2025	$ 19.60	34	$ 666.40
15977	January Travel		2/13/2025	3/6/2025	$ 19.60	21	$ 411.60
15978	January Travel		2/19/2025	3/6/2025	$ 19.60	15	$ 294.00
15979	February + March Travel		2/4/2025	4/8/2025	$ 12.60	63	$ 793.80
15980	February + March Travel		3/12/2025	4/8/2025	$ 53.90	27	$ 1,455.30
15981	February + March Travel		3/25/2025	4/8/2025	$ 87.50	14	$ 1,225.00
15982	February + March Travel		3/31/2025	4/8/2025	$ 33.60	8	$ 268.80
15983	Penn State Recruiting Trip		3/5/2025	4/11/2025	$ 289.10	37	$ 10,696.70
15984	Penn State Recruiting Trip	Hyatt Place State College	3/5/2025	4/11/2025	$ 12.00	37	$ 444.00
15985	Penn State Recruiting Trip	Hyatt Place State College	3/5/2025	4/11/2025	$ 82.18	37	$ 3,040.66
15986	Penn State Recruiting Trip	Hyatt Place State College	3/5/2025	4/11/2025	$ 9.76	37	$ 361.12
15987	Personal Car Mileage		1/3/2025	1/6/2025	$ 25.20	3	$ 75.60
15988	Personal Car Mileage		1/5/2025	1/6/2025	$ 32.90	1	$ 32.90
15989	Personal Car Mileage		1/7/2025	1/9/2025	$ 44.80	2	$ 89.60
15990	Personal Car Mileage		1/9/2025	1/9/2025	$ 29.40	0	$ -
15991	Personal Car Mileage		1/9/2025	1/9/2025	$ 79.80	0	$ -
15992	Personal Car Mileage		1/10/2025	1/11/2025	$ 55.30	1	$ 55.30
15993	Personal Car Mileage		1/11/2025	1/14/2025	$ 30.10	3	$ 90.30

15994	Personal Car Mileage		1/21/2025	1/23/2025	$ 32.90	2	$ 65.80
15995	Personal Car Mileage		1/27/2025	1/28/2025	$ 36.40	1	$ 36.40
15996	Personal Car Mileage		1/29/2025	1/29/2025	$ 25.20	0	$ -
15997	Personal Car Mileage		1/30/2025	2/1/2025	$ 18.90	2	$ 37.80
15998	Personal Car Mileage		1/31/2025	2/6/2025	$ 32.90	6	$ 197.40
15999	Personal Car Mileage		2/10/2025	2/12/2025	$ 46.90	2	$ 93.80
16000	Personal Car Mileage		2/24/2025	2/25/2025	$ 36.40	1	$ 36.40
16001	Mileage Reimbursement		2/25/2025	2/26/2025	$ 30.10	1	$ 30.10
16002	Personal Car Mileage		2/26/2025	2/28/2025	$ 21.70	2	$ 43.40
16003	Personal Car Mileage		2/27/2025	2/28/2025	$ 79.80	1	$ 79.80
16004	Personal Car Mileage		2/28/2025	3/3/2025	$ 47.60	3	$ 142.80
16005	Personal Car Mileage		3/3/2025	3/7/2025	$ 29.40	4	$ 117.60
16006	Personal Car Mileage		3/6/2025	3/7/2025	$ 79.80	1	$ 79.80
16007	Personal Car Mileage		3/11/2025	3/17/2025	$ 26.60	6	$ 159.60
16008	Personal Car Mileage		3/12/2025	3/17/2025	$ 30.80	5	$ 154.00
16009	Mileage Reimbursement		3/24/2025	3/26/2025	$ 30.80	2	$ 61.60
16010	Personal Car Mileage		3/25/2025	3/26/2025	$ 78.40	1	$ 78.40
16011	Personal Car Mileage		3/26/2025	3/28/2025	$ 27.30	2	$ 54.60
16012	Personal Car Mileage		3/28/2025	3/31/2025	$ 62.30	3	$ 186.90
16013	Personal Car Mileage		4/4/2025	4/7/2025	$ 23.80	3	$ 71.40
16014	Personal Car Mileage		4/8/2025	4/10/2025	$ 58.80	2	$ 117.60
16015	Personal Car Mileage		4/14/2025	4/15/2025	$ 36.40	1	$ 36.40
16016	Personal Car Mileage		4/15/2025	4/17/2025	$ 43.40	2	$ 86.80
16017	Personal Car Mileage		4/16/2025	4/17/2025	$ 65.10	1	$ 65.10
16018	Personal Car Mileage		4/18/2025	4/20/2025	$ 44.10	2	$ 88.20
16019	Personal Car Mileage		4/22/2025	4/23/2025	$ 33.60	1	$ 33.60
16020	Personal Car Mileage		4/23/2025	4/23/2025	$ 53.20	0	$ -
16021	Personal Car Mileage		4/29/2025	4/29/2025	$ 88.20	0	$ -
16022	Personal Car Mileage		4/28/2025	4/29/2025	$ 33.60	1	$ 33.60
16023	Personal Car Mileage		5/1/2025	5/4/2025	$ 79.80	3	$ 239.40
16024	Personal Car Mileage		5/2/2025	5/4/2025	$ 39.20	2	$ 78.40
16025	Personal Car Mileage		5/12/2025	5/15/2025	$ 20.30	3	$ 60.90
16026	Personal Car Mileage		5/21/2025	5/27/2025	$ 112.70	6	$ 676.20
16027	Personal Car Mileage		5/22/2025	5/27/2025	$ 43.40	5	$ 217.00
16028	Personal Car Mileage		5/27/2025	5/31/2025	$ 31.50	4	$ 126.00
16029	Personal Car Mileage		5/29/2025	5/31/2025	$ 86.80	2	$ 173.60
16030	Personal Car Mileage		5/30/2025	6/4/2025	$ 22.40	5	$ 112.00
16031	Personal Car Mileage		6/2/2025	6/8/2025	$ 32.20	6	$ 193.20
16032	Personal Car Mileage		6/3/2025	6/10/2025	$ 28.70	7	$ 200.90
16033	Personal Car Mileage		6/11/2025	6/12/2025	$ 48.30	1	$ 48.30
16034	Personal Car Mileage		6/9/2025	6/11/2025	$ 19.60	2	$ 39.20
16035	Personal Car Mileage		6/18/2025	6/19/2025	$ 54.60	1	$ 54.60
16036	Personal Car Mileage		6/19/2025	6/23/2025	$ 86.80	4	$ 347.20
16037	Personal Car Mileage		6/25/2025	6/26/2025	$ 55.30	1	$ 55.30
16038	Personal Car Mileage		6/26/2025	6/27/2025	$ 86.80	1	$ 86.80
16039	Holiday Inn	Holiday Inn	1/6/2025	1/22/2025	$ 174.80	16	$ 2,796.80
16040	Holiday Inn	Holiday Inn	1/6/2025	1/22/2025	$ 28.09	16	$ 449.44
16041	Osaka	OSAKA HAMBURG	1/6/2025	1/22/2025	$ 25.14	16	$ 402.24
16042	Crowne Plaza	THE LOBBY BAR	1/5/2025	1/22/2025	$ 20.00	17	$ 340.00
16043	Canes	RAISING CANES 0641	1/7/2025	1/22/2025	$ 11.65	15	$ 174.75
16044	Wawa	Wawa	12/11/2024	1/22/2025	$ 14.29	42	$ 600.18
16045	Arbys	ARBYS 6237	1/8/2025	2/7/2025	$ 11.12	30	$ 333.60
16046	December/January Safety Meeting	MARCOS PIZZA - 2008	1/21/2025	2/7/2025	$ 140.32	17	$ 2,385.44
16047	Hilton Garden Inn	HILTON GARDEN INN	1/7/2025	2/7/2025	$ 102.46	31	$ 3,176.26
16048	Hilton Garden Inn	HILTON GARDEN INN	1/7/2025	2/7/2025	$ 10.48	31	$ 324.88
16049	Wawa	WAWA 8162	2/17/2025	2/24/2025	$ 14.53	7	$ 101.71
16050	Subway	SUBWAY 25748	2/17/2025	2/24/2025	$ 13.72	7	$ 96.04
16051	Comfort Inn	COMFORT INNS	2/16/2025	2/24/2025	$ 89.00	8	$ 712.00
16052	Comfort Inn	COMFORT INNS	2/16/2025	2/24/2025	$ 8.01	8	$ 64.08
16053	Toms Kitchen	TOMS KITCHEN	2/18/2025	2/24/2025	$ 13.28	6	$ 79.68
16054	Safety Meeting	MARCOS PIZZA - 2008	2/27/2025	3/19/2025	$ 106.46	20	$ 2,129.20
16055	Ruperts Meats	RUPERTS SPECIALTY MEATS	3/20/2025	4/10/2025	$ 81.72	21	$ 1,716.12
16056	Dunkin Donuts	DUNKIN #350249	3/12/2025	4/9/2025	$ 80.47	28	$ 2,253.16
16057	Hogans Alley Training	MARCOS PIZZA - 2008	5/5/2025	6/4/2025	$ 95.34	30	$ 2,860.20
16058	Hogans Alley	MARCOS PIZZA - 2008	5/8/2025	6/2/2025	$ 112.79	25	$ 2,819.75
16059	Weis	WEIS MARKETS 037	5/12/2025	6/2/2025	$ 78.60	21	$ 1,650.60
16060	City Center Parking	ALLENTOWN PARKING-SPIRAL	3/27/2025	4/11/2025	$ 12.00	15	$ 180.00
16061	CIS Project - Travel to Kentucky	United Airlines	4/7/2025	5/16/2025	$ 491.97	39	$ 19,186.83
16062	CIS Project - Travel to Kentucky	DUNKIN #354506	4/21/2025	5/16/2025	$ 10.50	25	$ 262.50
16063	CIS Project - Travel to Kentucky	Courtyards	4/23/2025	5/16/2025	$ 14.19	23	$ 326.37
16064	CIS Project - Travel to Kentucky	Courtyards	4/22/2025	5/16/2025	$ 11.27	24	$ 270.48
16065	CIS Project - Travel to Kentucky	Courtyards	4/21/2025	5/16/2025	$ 23.81	25	$ 595.25
16066	CIS Project - Travel to Kentucky	SIDEBAR AT WHISKEY ROW	4/24/2025	5/16/2025	$ 144.78	22	$ 3,185.16
16067	CIS Project - Travel to Kentucky	Courtyards	4/24/2025	5/16/2025	$ 14.19	22	$ 312.18
16068	CIS Project - Travel to Kentucky	Courtyards	4/21/2025	5/16/2025	$ 122.32	25	$ 3,058.00
16069	CIS Project - Travel to Kentucky	Courtyards	4/21/2025	5/16/2025	$ 21.60	25	$ 540.00
16070	CIS Project - Travel to Kentucky	Courtyards	4/22/2025	5/16/2025	$ 139.92	24	$ 3,358.08
16071	CIS Project - Travel to Kentucky	Courtyards	4/22/2025	5/16/2025	$ 24.70	24	$ 592.80
16072	CIS Project - Travel to Kentucky	Courtyards	4/23/2025	5/16/2025	$ 183.92	23	$ 4,230.16
16073	CIS Project - Travel to Kentucky	Courtyards	4/23/2025	5/16/2025	$ 32.47	23	$ 746.81
16074	CIS Project - Travel to Kentucky	Courtyards	4/24/2025	5/16/2025	$ 183.92	22	$ 4,046.24
16075	CIS Project - Travel to Kentucky	Courtyards	4/24/2025	5/16/2025	$ 32.47	22	$ 714.34
16076	KAW_3_18_2025		3/18/2025	4/2/2025	$ 86.80	15	$ 1,302.00
16077	KAW_3_18_2025		3/19/2025	4/2/2025	$ 86.80	14	$ 1,215.20
16078	KAW_3_18_2025		3/20/2025	4/2/2025	$ 86.80	13	$ 1,128.40
16079	KAW_3_18_2025		3/21/2025	4/2/2025	$ 86.80	12	$ 1,041.60
16080	KAW_3_18_2025		3/25/2025	4/2/2025	$ 86.80	8	$ 694.40
16081	KAW_3_18_2025		3/26/2025	4/2/2025	$ 86.80	7	$ 607.60
16082	KAW_3_18_2025		3/27/2025	4/2/2025	$ 86.80	6	$ 520.80
16083	Assessing Storm 2/17/2025		2/17/2025	2/24/2025	$ 163.80	7	$ 1,146.60
16084	Assessing Storm 2/17/2025	Wawa	2/17/2025	2/24/2025	$ 14.98	7	$ 104.86
16085	Assessing Storm 2/17/2025	Sheetz	2/17/2025	2/24/2025	$ 18.26	7	$ 127.82
16086	Warrenfeltz Storm 2025AY		5/31/2025	6/2/2025	$ 32.20	2	$ 64.40
16087	Warrenfeltz Storm 2025AY		6/1/2025	6/2/2025	$ 13.30	1	$ 13.30
16088	Storm Duty NE	Rite Aid	11/22/2024	1/28/2025	$ 51.84	67	$ 3,473.28
16089	Storm Duty NE	Walmart	11/23/2024	1/28/2025	$ 128.82	66	$ 8,502.12
16090	Storm Duty NE	Burger King	11/23/2024	1/28/2025	$ 14.19	66	$ 936.54
16091	Storm Duty NE	OMO Travel Plaza	11/24/2024	1/28/2025	$ 13.36	65	$ 868.40
16092	Storm Duty NE	Pinkys Family Restaurant	11/26/2024	1/28/2025	$ 3.24	63	$ 204.12
16093	Storm Duty NE	KFC	11/24/2024	1/28/2025	$ 13.77	65	$ 895.05
16094	Storm Duty NE	Vintage Inn & Tavern	11/25/2024	1/28/2025	$ 25.00	64	$ 1,600.00
16095	Storm Duty NE	Foliage	11/25/2024	1/28/2025	$ 17.49	64	$ 1,119.36
16096	Storm Duty NE	OMO Travel Plaza	11/23/2024	1/28/2025	$ 7.40	66	$ 488.40
16097	May 2025 Storm Incidentals	Walmart	4/30/2025	5/19/2025	$ 120.37	19	$ 2,287.03
16098	May 2025 Storm Incidentals	Matty'[s Sports house	4/30/2025	5/19/2025	$ 25.00	19	$ 475.00
16099	Hotel Accommodations	Fairfield Inn and Suites	3/6/2025	3/20/2025	$ 180.40	14	$ 2,525.60
16100	Hotel Accommodations		3/6/2025	3/20/2025	$ 35.00	14	$ 490.00
16101	mileage		5/31/2025	6/2/2025	$ 100.80	2	$ 201.60
16102	report 1/14/25 MVW	PTC EZPASS CSC WEB IVR	1/6/2025	1/15/2025	$ 327.10	9	$ 2,943.90

16103	report 2/27/25 MVW	PTC EZPASS CSC WEB IVR	2/12/2025	2/28/2025	$ 71.80	16	$	1,148.80
16104	report 2/27/25 MVW	PTC EZPASS CSC WEB IVR	2/14/2025	2/28/2025	$ 33.40	14	$	467.60
16105	report 3/12/25 MVW	PTC EZPASS CSC WEB IVR	3/5/2025	3/14/2025	$ 3.86	9	$	34.74
16106	report 4/1/25 MVW	PTC EZPASS CSC WEB IVR	3/26/2025	4/1/2025	$ 43.32	6	$	259.92
16107	report 4/1/25 MVW	PTC EZPASS CSC WEB IVR	3/26/2025	4/1/2025	$ 19.18	6	$	115.08
16108	report 4/8/25 MVW	PTC EZPASS CSC WEB IVR	4/1/2025	4/10/2025	$ 29.70	9	$	267.30
16109	report 4/8/25 MVW	PTC EZPASS CSC WEB IVR	4/1/2025	4/10/2025	$ 53.00	9	$	477.00
16110	report 4/15/25 MVW	PTC EZPASS CSC WEB IVR	4/7/2025	4/15/2025	$ 7.16	8	$	57.28
16111	report 4/15/25 MVW	PTC EZPASS CSC WEB IVR	4/8/2025	4/15/2025	$ 193.02	7	$	1,351.14
16112	report 4/15/25 MVW	PTC EZPASS CSC WEB IVR	4/8/2025	4/15/2025	$ 36.00	7	$	252.00
16113	report 5/6/25 MVW	PTC EZPASS CSC WEB IVR	4/22/2025	5/6/2025	$ 59.60	14	$	834.40
16114	report 5/6/25 MVW	PTC EZPASS CSC WEB IVR	4/22/2025	5/6/2025	$ 8.86	14	$	124.04
16115	report 5/6/25 MVW	PTC EZPASS CSC WEB IVR	4/29/2025	5/6/2025	$ 5.80	7	$	40.60
16116	report 5/13/25 MVW	PTC EZPASS CSC WEB IVR	5/6/2025	5/14/2025	$ 481.98	8	$	3,855.84
16117	report 5/13/25 MVW	PTC EZPASS CSC WEB IVR	5/6/2025	5/14/2025	$ 59.46	8	$	475.68
16118	report 5/20/25 MVW	PTC EZPASS CSC WEB IVR	5/7/2025	5/21/2025	$ 24.00	14	$	336.00
16119	report 6/17/25 MVW	PTC EZPASS CSC WEB IVR	6/9/2025	6/17/2025	$ 225.50	8	$	1,804.00
16120	report 6/17/25 MVW	PTC EZPASS CSC WEB IVR	6/9/2025	6/17/2025	$ 10.88	8	$	87.04
16121	report 6/17/25 MVW	PTC EZPASS CSC WEB IVR	6/9/2025	6/17/2025	$ 298.92	8	$	2,391.36
16122	report 6/24/25 MVW	PTC EZPASS CSC WEB IVR	6/17/2025	6/25/2025	$ 62.32	8	$	498.56
16123	report 6/24/25 MVW	PTC EZPASS CSC WEB IVR	6/17/2025	6/25/2025	$ 46.48	8	$	371.84
16124	Tolls - Trng - Walbert	Toll Charge	5/30/2025	6/30/2025	$ 63.45	31	$	1,966.95
16125	Storm mileage		2/16/2025	2/19/2025	$ 31.50	3	$	94.50
16126	JTWA 13029418		6/3/2025	6/4/2025	$ 85.40	1	$	85.40
16127	Storm drill		6/25/2025	6/26/2025	$ 51.80	1	$	51.80
16128	6/10 Travel to SC		6/10/2025	6/23/2025	$ 100.10	13	$	1,301.30
16129	Travel to SC 5/8		5/8/2025	6/25/2025	$ 100.10	48	$	4,804.80
16130	Storm Duty 12/30/2024		12/30/2024	1/15/2025	$ 38.19	16	$	611.04
16131	Storm Duty 12/30/2024		12/30/2024	1/15/2025	$ 38.19	16	$	611.04
16132	Storm drill 01/29/2025		1/29/2025	2/21/2025	$ 39.90	23	$	917.70
16133	Storm drill 01/29/2025		1/29/2025	2/21/2025	$ 39.90	23	$	917.70
16134	Storm Drill 02/26/2025		2/26/2025	3/7/2025	$ 30.10	9	$	270.90
16135	Storm Drill 02/26/2025		2/26/2025	3/7/2025	$ 39.90	9	$	359.10
16136	Storm duty 3/7/2025		3/7/2025	3/7/2025	$ 39.90	0	$	-
16137	Storm duty 3/7/2025		3/7/2025	3/7/2025	$ 39.90	0	$	-
16138	Safety Meal	STARLITE DINER	1/10/2025	2/7/2025	$ 67.32	28	$	1,884.96
16139	Storm Food	DUNKIN #353983 Q35	2/17/2025	3/3/2025	$ 192.63	14	$	2,696.82
16140	Parking	Allentown Parking Authority	2/24/2025	3/7/2025	$ 13.00	11	$	143.00
16141	Parking	Allentown Parking Authority	2/25/2025	3/7/2025	$ 17.00	10	$	170.00
16142	SPIRIT Training Parking	ALLENTOWN PARKING STRATA	2/27/2025	3/7/2025	$ 12.00	8	$	96.00
16143	SPIRIT Training Parking	ALLENTOWN PARKING STRATA	2/26/2025	3/7/2025	$ 14.00	9	$	126.00
16144	Storm Food	SLICE*SLICEOFITALY	3/7/2025	3/14/2025	$ 217.71	7	$	1,523.97
16145	Storm Food	ezCater	3/21/2025	3/26/2025	$ 562.78	5	$	2,813.90
16146	Negative Adjustment A1RUN	BJs Brewhouse	4/21/2025	4/17/2025	$ (562.78)	(4)	$	2,251.12
16147	Storm Food	EZCATER*BJS RESTAURANT	3/21/2025	4/16/2025	$ 562.78	26	$	14,632.28
16148	FISR Food	BJ'S RESTAURANTS 594	4/8/2025	4/16/2025	$ 274.37	8	$	2,194.96
16149	Storm Food	WAWA 287	4/16/2025	5/2/2025	$ 93.68	16	$	1,498.88
16150	Safety Meal	STARLITE DINER	4/18/2025	5/2/2025	$ 95.22	14	$	1,333.08
16151	Storm Food	ezCater	4/30/2025	5/6/2025	$ 497.35	6	$	2,984.10
16152	Safety Meal	SALADWORKS - ALLENTOWN -	5/8/2025	5/16/2025	$ 353.06	8	$	2,824.48
16153	Storm Food	AFGHAN KABOBS & GRILL	5/14/2025	5/23/2025	$ 556.50	9	$	5,008.50
16154	Holiday Team Building Meal	POPEYES 11571	5/26/2025	6/4/2025	$ 76.68	9	$	690.12
16155	Storm Food	SLICE OF ITALY	6/1/2025	6/16/2025	$ 222.11	15	$	3,331.65
16156	Team Breakfast	STARLITE DINER	6/6/2025	6/24/2025	$ 69.59	18	$	1,252.62
16157	RUTH T2 Failure Donuts	DUNKIN #301290 Q35	1/14/2025	1/24/2025	$ 12.79	10	$	127.90
16158	Quality Team Lunch	LITTLE VILLAGE PIZZA	1/22/2025	1/28/2025	$ 70.01	6	$	420.06
16159	Quality Team Lunch	LITTLE VILLAGE PIZZA	2/26/2025	3/3/2025	$ 70.01	5	$	350.05
16160	EAP Spring Conference	WWW.ENERGYPA.ORG	3/11/2025	3/18/2025	$ 216.00	7	$	1,512.00
16161	Team lunch	MAMMA'S PIZZA SHOP & RES	3/21/2025	3/27/2025	$ 76.05	6	$	456.30
16162	Quality Team Lunch	LITTLE VILLAGE PIZZA	3/26/2025	4/3/2025	$ 52.37	8	$	418.96
16163	EAP Spring Conference	DoubleTree Hotels	4/7/2025	4/14/2025	$ 134.00	7	$	938.00
16164	EAP Spring Conference	DoubleTree Hotels	4/7/2025	4/14/2025	$ 18.76	7	$	131.32
16165	EAP Spring Conference	DoubleTree Hotels	4/8/2025	4/14/2025	$ 134.00	6	$	804.00
16166	EAP Spring Conference	DoubleTree Hotels	4/8/2025	4/14/2025	$ 18.76	6	$	112.56
16167	EAP Spring Conference	DoubleTree Hotels	4/9/2025	4/14/2025	$ 23.33	5	$	116.65
16168	Lancaster Monthly Safety Meeting	DUNKIN #346941 Q35	5/5/2025	5/9/2025	$ 33.64	4	$	134.56
16169	Harrisburg RT Safety Breakfast	DUNKIN #306751	5/8/2025	5/15/2025	$ 19.69	7	$	137.83
16170	Sub Maintenance Turnover Meeting	TST*MICKS ALL AMERICAN	5/19/2025	5/28/2025	$ 63.47	9	$	571.23
16171	Travel week of 5/21/25		5/21/2025	5/30/2025	$ 88.90	9	$	800.10
16172	Travel week of 5/28/25		5/27/2025	6/9/2025	$ 90.30	13	$	1,173.90
16173	Travel week of 5/28/25		6/1/2025	6/9/2025	$ 32.90	8	$	263.20
16174	Travel week of 6/2/25		6/3/2025	6/13/2025	$ 88.90	10	$	889.00
16175	Travel week of 6/2/25		6/4/2025	6/13/2025	$ 31.50	9	$	283.50
16176	Travel week of 6/2/25		6/5/2025	6/13/2025	$ 63.00	8	$	504.00
16177	Travel week of 6/9/25		6/9/2025	6/27/2025	$ 31.50	18	$	567.00
16178	Travel week of 6/9/25		6/10/2025	6/27/2025	$ 88.90	17	$	1,511.30
16179	Travel week of 6/16/25		6/17/2025	6/27/2025	$ 88.90	10	$	889.00
16180	Travel week of 6/16/25		6/18/2025	6/27/2025	$ 31.50	9	$	283.50
16181	May 2025 storm duty Incidentals	Target	4/30/2025	5/9/2025	$ 58.42	9	$	525.78
16182	May 2025 storm duty Incidentals	Longhorn Steakhouse	4/30/2025	5/9/2025	$ 25.00	9	$	225.00
16183	May 2025 storm duty Incidentals	The Pepper Tree	5/1/2025	5/9/2025	$ 17.70	8	$	141.60
16184	SWPP Registration	SOCIETY01* 2025 SWPP A	3/18/2025	4/10/2025	$ 2,090.00	23	$	48,070.00
16185	SWPP Conference Flight	ALLEGNT AIR,QTT	3/28/2025	4/10/2025	$ 361.50	13	$	4,699.50
16186	SWPP Conference	BAJO TACO	4/25/2025	5/16/2025	$ 21.41	21	$	449.61
16187	SWPP Conference	LYFT *RIDE FRI 11AM	4/25/2025	5/16/2025	$ 29.99	21	$	629.79
16188	SWPP Conference	KITCHEN NOTES	4/25/2025	5/16/2025	$ 40.87	21	$	858.27
16189	SWPP Conference	TST*MARTINS BAR-B-QUE J	4/22/2025	5/16/2025	$ 37.72	24	$	905.28
16190	SWPP Conference	BARLINES OMNI NASHVILL	4/21/2025	5/16/2025	$ 46.39	25	$	1,159.75
16191	SWPP Conference	LYFT *RIDE MON 3PM	4/21/2025	5/16/2025	$ 40.35	25	$	1,008.75
16192	SWPP Conference	Omni Hotels	4/21/2025	5/16/2025	$ 319.00	25	$	7,975.00
16193	SWPP Conference	Omni Hotels	4/21/2025	5/16/2025	$ 55.93	25	$	1,398.25
16194	SWPP Conference	Omni Hotels	4/22/2025	5/16/2025	$ 319.00	24	$	7,656.00
16195	SWPP Conference	Omni Hotels	4/22/2025	5/16/2025	$ 55.93	24	$	1,342.32
16196	SWPP Conference	Omni Hotels	4/23/2025	5/16/2025	$ 319.00	23	$	7,337.00
16197	SWPP Conference	Omni Hotels	4/23/2025	5/16/2025	$ 55.93	23	$	1,286.39
16198	SWPP Conference	Omni Hotels	4/24/2025	5/16/2025	$ 319.00	22	$	7,018.00
16199	SWPP Conference	Omni Hotels	4/24/2025	5/16/2025	$ 55.93	22	$	1,230.46
16200	SWPP Conference	Omni Hotels	4/22/2025	5/16/2025	$ 40.87	24	$	980.88
16201	SWPP Conference	Omni Hotels	4/23/2025	5/16/2025	$ 36.77	23	$	845.71
16202	Tara Madar Company Mobile	CELLULAR ACCESSORIES FOR	4/28/2025	5/16/2025	$ 81.94	18	$	1,474.92
16203	Lori Kostro Mobile Phone	CELLULAR ACCESSORIES FOR	4/16/2025	5/16/2025	$ 61.23	30	$	1,836.90
16204	Storm Meal - 13853272	DOUBLE D BAR & GRILL	1/1/2025	1/6/2025	$ 187.69	5	$	938.45
16205	Phone accessories - Brett Thomas	AMAZON MKTPL*ZP6AS9OR1	1/3/2025	1/13/2025	$ 13.77	10	$	137.70
16206	Phone accessories - Helpers	AMAZON MKTPL*ZP95F5LS1	1/3/2025	1/13/2025	$ 110.17	10	$	1,101.70
16207	HAR T&D Safety Breakfast - JAN	PEACHTREE RESTAURANT &	1/17/2025	1/24/2025	$ 160.00	7	$	1,120.00
16208	Lodging/Trainee Interviews	ABEXA - LDG - HYATT PLACE	1/23/2025	1/31/2025	$ 184.97	8	$	1,479.76
16209	Lodging/refreshments	ABEXA - LDG - HYATT PLACE	1/24/2025	1/31/2025	$ 11.00	7	$	77.00
16210	HAR Supervisor Meeting - Lunch	YANKEE DOODLE	2/7/2025	2/20/2025	$ 71.34	13	$	927.42
16211	HAR Supervisor Meeting - Lunch	YANKEE DOODLE	2/7/2025	2/20/2025	$ 71.34	13	$	927.42

16212	Crew phone charger cables	AMAZON MKTPL*1R41L6U53	2/21/2025	2/25/2025	$	13.76	4	$ 55.04
16213	Storm Meal - 13855018	5GUYS 0655 QSR	2/16/2025	2/25/2025	$	22.22	9	$ 199.98
16214	Storm Meal - 13855018	MCDONALD'S F33998	2/17/2025	2/25/2025	$	11.32	8	$ 90.56
16215	FEB Safety Meeting - Breakfast	PEACHTREE RESTAURANT &	2/20/2025	3/3/2025	$	240.00	11	$ 2,640.00
16216	Conference Meal - Dinner	RENAISSANCE ALLENTOWN	2/24/2025	3/4/2025	$	65.00	8	$ 520.00
16217	MARCH Safety Meeting - Breakfast	DUNKIN #301290 Q35	3/3/2025	3/10/2025	$	49.95	7	$ 349.65
16218	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/24/2025	3/10/2025	$	185.00	14	$ 2,590.00
16219	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/24/2025	3/10/2025	$	18.50	14	$ 259.00
16220	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/25/2025	3/10/2025	$	175.00	13	$ 2,275.00
16221	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/25/2025	3/10/2025	$	17.50	13	$ 227.50
16222	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/26/2025	3/10/2025	$	224.00	12	$ 2,688.00
16223	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/26/2025	3/10/2025	$	22.40	12	$ 268.80
16224	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/24/2025	3/10/2025	$	16.96	14	$ 237.44
16225	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/25/2025	3/10/2025	$	16.96	13	$ 220.48
16226	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/26/2025	3/10/2025	$	16.96	12	$ 203.52
16227	March Safety Meeting - Breakfast	CAPITOL DINER	3/27/2025	4/3/2025	$	440.45	7	$ 3,083.15
16228	Crew lunch	DD *DOORDASH JERSEYMIK	4/5/2025	4/10/2025	$	216.07	5	$ 1,080.35
16229	Refreshments for crews	LOVE'S #0366 INSIDE	4/5/2025	4/11/2025	$	11.41	6	$ 68.46
16230	storm meal - WO 13855049	STURGES SPEAKEASY.	4/9/2025	4/15/2025	$	31.80	6	$ 190.80
16231	Regional training dummy	SP J.L. MATTHEWS CO.	4/16/2025	4/23/2025	$	3,279.94	7	$ 22,959.58
16232	Safety Meeting Lunch	DOCKSIDE WILLIES	4/15/2025	4/23/2025	$	310.00	8	$ 2,480.00
16233	Safety Meeting - Harrisburg	DOCKSIDE WILLIES	4/24/2025	4/30/2025	$	349.84	6	$ 2,099.04
16234	lunch - refund & receipt	DD *DOORDASH UNDERDOGS	5/5/2025	5/20/2025	$	(21.03)	15	$ (315.45)
16235	lunch - refund & receipt	DD *DOORDASH UNDERDOGS	5/2/2025	5/20/2025	$	21.03	18	$ 378.54
16236	Safety Meeting breakfast	PEACHTREE RESTAURANT &	5/29/2025	6/6/2025	$	205.88	8	$ 1,647.04
16237	storm meal - 13941621	MCDONALD'S F5638	5/31/2025	6/10/2025	$	14.50	10	$ 145.00
16238	storm meal 13941621	CHIPOTLE 1340	5/31/2025	6/6/2025	$	15.75	6	$ 94.50
16239	WLS call meal	MCDONALD'S F10029	6/8/2025	6/12/2025	$	16.29	4	$ 65.16
16240	Intern lunch	PJ WHELIHAN RESTAURANT HA	6/11/2025	6/18/2025	$	68.62	7	$ 480.34
16241	dinner	DD *DOORDASH SNITZCREE	6/19/2025	6/30/2025	$	(66.71)	11	$ (733.81)
16242	dinner	DD *DOORDASH SNITZCREE	6/14/2025	6/30/2025	$	66.71	16	$ 1,067.36
16243	storm meal - 13941878	CHIPOTLE 2486	6/19/2025	6/30/2025	$	23.48	11	$ 258.28
16244	storm meal - 13941878	MCDONALD'S F2837	6/19/2025	6/30/2025	$	15.13	11	$ 166.43
16245	12 Days of Giveaways - EE	AMAZON.COM*ZD9FN5VN0	1/9/2025	2/25/2025	$	52.99	47	$ 2,490.53
16246	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$	108.99	49	$ 5,340.51
16247	12 Days of Giveaways - EE	AMAZON MKTPL*Z52797OC2	1/7/2025	2/25/2025	$	24.32	49	$ 1,191.68
16248	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$	56.59	49	$ 2,772.91
16249	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$	292.99	49	$ 14,356.51
16250	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$	20.68	49	$ 1,013.32
16251	12 Days of Giveaways - EE	AMAZON.COM*ZP9BM98K1	1/7/2025	2/25/2025	$	37.09	49	$ 1,817.41
16252	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$	87.79	49	$ 4,301.71
16253	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$	22.13	49	$ 1,084.37
16254	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$	63.58	49	$ 3,115.42
16255	12 Days of Giveaways - EE	AMAZON MKTPL*ZD3GV1LG0	1/6/2025	2/25/2025	$	31.79	50	$ 1,589.50
16256	Feb-April 2025 misc.	LANCASTER PARKING AUTHORI	4/3/2025	6/9/2025	$	10.00	67	$ 670.00
16257	Feb-April 2025 misc.		4/3/2025	6/9/2025	$	44.10	67	$ 2,954.70
16258	Feb-April 2025 misc.		4/3/2025	6/9/2025	$	44.10	67	$ 2,954.70
16259	Staff Meeting	TRIVET II	11/6/2024	1/29/2025	$	51.43	84	$ 4,320.12
16260	Storm 13066107	SQ *RENEES COLD CUT HUT	11/14/2024	1/29/2025	$	49.00	76	$ 3,724.00
16261	Lineman Leader Meeting	ALTA PIZZERIA AND PASTA H	1/28/2025	2/3/2025	$	62.80	6	$ 376.80
16262	Dinner	WAWA 8162	12/23/2024	2/3/2025	$	15.39	42	$ 646.38
16263	Oct24-Helper Class	GRILL LIFE BARBECUE	12/20/2024	2/3/2025	$	485.85	45	$ 21,863.25
16264	Lunch	POPEYES #14342	12/23/2024	2/3/2025	$	17.15	42	$ 720.30
16265	Staff Meeting	LINX RESTAURANT AND PU	1/23/2025	2/3/2025	$	47.19	11	$ 519.09
16266	Lineman Leader Meeting Add'tl	DOLLAR GENERAL #24316	1/27/2025	2/3/2025	$	38.55	7	$ 269.85
16267	Staff Meeting	WEIS MARKETS 142	12/20/2024	2/3/2025	$	40.93	45	$ 1,841.85
16268	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/16/2025	3/11/2025	$	1,430.99	23	$ 32,912.77
16269	Storm Room 13066809	BUDDIES' NEW YORK BAGELS	2/16/2025	3/11/2025	$	82.88	23	$ 1,906.24
16270	Storm Room 13066809	ALTA PIZZERIA AND PASTA H	2/16/2025	3/11/2025	$	208.49	23	$ 4,795.27
16271	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/17/2025	3/11/2025	$	1,157.11	22	$ 25,456.42
16272	Storm Room 13066809	BUDDIES' NEW YORK BAGELS	2/17/2025	3/11/2025	$	373.00	22	$ 8,206.00
16273	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/18/2025	3/11/2025	$	(1,157.11)	21	$ (24,299.31)
16274	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/18/2025	3/11/2025	$	(1,348.62)	21	$ (28,321.02)
16275	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/17/2025	3/11/2025	$	1,348.62	22	$ 29,669.64
16276	Staff Meeting	Lta Pizzea & Pasta House	12/16/2024	2/25/2025	$	208.49	71	$ 14,802.79
16277	Hotel	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/11/2025	$	119.00	47	$ 5,593.00
16278	Hotel	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/11/2025	$	7.14	47	$ 335.58
16279	Hotel	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/11/2025	$	4.76	47	$ 223.72
16280	Rodeo 2025	ALTA PIZZERIA AND PASTA H	3/26/2025	5/27/2025	$	469.02	62	$ 29,079.24
16281	Rodeo 2025	ALTA PIZZERIA AND PASTA H	3/12/2025	5/27/2025	$	225.94	76	$ 17,171.44
16282	Rodeo 2025	ALTA PIZZERIA AND PASTA H	5/7/2025	5/27/2025	$	326.83	20	$ 6,536.60
16283	International 2025-Sponsorship	INTERNATIONAL LINEMANS	5/7/2025	5/21/2025	$	1,500.00	14	$ 21,000.00
16284	Event Analysis Meeting	ALTA PIZZERIA AND PASTA H	4/8/2025	5/27/2025	$	90.66	49	$ 4,442.34
16285	2nd Annual Rodeo Int. Comp	WEIS MARKETS 068	4/9/2025	5/27/2025	$	51.54	48	$ 2,473.92
16286	Women's Culture Committee	PJ WHELIHAN RESTAURANT WA	3/13/2025	5/27/2025	$	79.25	75	$ 5,943.75
16287	EZ PASS and Toll charges	ELIZABETH RIVER TUNNEL	12/31/2024	2/18/2025	$	33.27	49	$ 1,630.23
16288	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/4/2025	2/18/2025	$	35.00	45	$ 1,575.00
16289	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/9/2025	2/18/2025	$	210.00	40	$ 8,400.00
16290	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/10/2025	2/18/2025	$	35.00	39	$ 1,365.00
16291	EZ PASS and Toll charges	NC QUICK PASS	1/10/2025	2/18/2025	$	26.76	39	$ 1,043.64
16292	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/11/2025	2/18/2025	$	35.00	38	$ 1,330.00
16293	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/26/2025	2/18/2025	$	70.00	23	$ 1,610.00
16294	EZ PASS and Toll charges	PTC EZ PASS CSC	1/16/2025	2/18/2025	$	18.02	33	$ 594.66
16295	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	12/16/2024	2/18/2025	$	29.99	64	$ 1,919.36
16296	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	1/16/2025	2/18/2025	$	56.43	33	$ 1,862.19
16297	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	1/23/2025	2/18/2025	$	56.43	26	$ 1,467.18
16298	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	2/4/2025	2/18/2025	$	199.56	14	$ 2,793.84
16299	Bill Farber's meeting	NEW YORK PIZZA AND FAMILY	3/5/2025	3/25/2025	$	228.72	20	$ 4,574.40
16300	various expenses for SC's	CELLULAR ACCESSORIES FOR	1/28/2025	3/25/2025	$	349.72	56	$ 19,584.32
16301	various expenses for SC's	AMAZON MKTPL*E149S75D3	2/20/2025	3/25/2025	$	50.30	33	$ 1,659.90
16302	various expenses for SC's	AMAZON MKTPL*OT70D7B03	2/20/2025	3/25/2025	$	50.30	33	$ 1,659.90
16303	various expenses for SC's	AMAZON MKTPL*PD38Z9603	2/20/2025	3/25/2025	$	50.30	33	$ 1,659.90
16304	various expenses for SC's	CELLULAR ACCESSORIES FOR	2/5/2025	5/8/2025	$	61.42	92	$ 5,650.64
16305	various expenses for SC's	CELLULAR ACCESSORIES FOR	3/3/2025	5/8/2025	$	199.56	66	$ 13,170.96
16306	various expenses for SC's	CELLULAR ACCESSORIES FOR	3/7/2025	5/8/2025	$	237.69	62	$ 14,736.78
16307	ez pass replenishment	PTC EZ PASS AUTO RE.	4/27/2025	5/28/2025	$	210.00	31	$ 6,510.00
16308	ez pass replenishment	PTC EZ PASS AUTO RE.	4/25/2025	5/28/2025	$	70.00	33	$ 2,310.00
16309	ez pass replenishment	PTC EZ PASS AUTO RE.	4/4/2025	5/28/2025	$	500.00	54	$ 27,000.00
16310	ez pass replenishment	PTC EZ PASS AUTO RE.	3/2/2025	5/28/2025	$	35.00	87	$ 3,045.00
16311	ez pass replenishment	PTC EZPASS CSC WEB IVR	2/26/2025	5/28/2025	$	3.16	91	$ 287.56
16312	office supplies/cell accessories	AMAZON MKTPL*NN8US7JQ2	5/22/2025	5/28/2025	$	166.86	6	$ 1,001.16
16313	postage/lunch	TST* NINA'S DUNMORE	5/1/2025	6/2/2025	$	43.92	32	$ 1,405.44
16314	Justin Wilk Tolls	PennDOT	4/28/2025	6/5/2025	$	95.80	38	$ 3,640.40
16315	SEE Conference	BAMBOO ASIAN CUISINE & SU	5/1/2025	5/5/2025	$	33.80	4	$ 135.20
16316	SEE Conference	MAMAS'S ON DAUPHIN	4/29/2025	5/5/2025	$	61.37	6	$ 368.22
16317	SEE Conference	TST*ADRIAN PDQ	4/28/2025	5/5/2025	$	42.61	7	$ 298.27
16318	SEE Conference	American Airlines	3/21/2025	5/5/2025	$	608.68	45	$ 27,390.60
16319	SEE Conference	SOUTHEASTERN ELECTRIC	3/18/2025	5/5/2025	$	370.00	48	$ 17,760.00
16320	SEE Conference Continued	LEHIGH NORTHAMPTON AIRPOR	5/1/2025	5/27/2025	$	58.00	26	$ 1,508.00

16321	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/28/2025	5/27/2025	$	169.00	29	$ 4,901.00
16322	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/28/2025	5/27/2025	$	24.66	29	$ 715.14
16323	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/29/2025	5/27/2025	$	169.00	28	$ 4,732.00
16324	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/29/2025	5/27/2025	$	24.66	28	$ 690.48
16325	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/30/2025	5/27/2025	$	169.00	27	$ 4,563.00
16326	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/30/2025	5/27/2025	$	24.66	27	$ 665.82
16327	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/29/2025	5/27/2025	$	30.85	28	$ 863.80
16328	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/28/2025	5/27/2025	$	37.40	29	$ 1,084.60
16329	Black Sky Conference	Enterprise	5/23/2025	6/4/2025	$	114.22	12	$ 1,370.64
16330	Black Sky Conference	STARBUCKS 23466	5/22/2025	6/4/2025	$	11.00	13	$ 143.00
16331	Black Sky Conference	QUIKPARK, INC	5/22/2025	6/4/2025	$	74.00	13	$ 962.00
16332	Black Sky Conference	POTBELLY #12	5/22/2025	6/4/2025	$	34.41	13	$ 447.33
16333	Black Sky Conference	STARBUCKS 23466	5/21/2025	6/4/2025	$	9.90	14	$ 138.60
16334	Black Sky Conference	QUIKPARK, INC	5/20/2025	6/4/2025	$	20.00	15	$ 300.00
16335	Black Sky Conference	Hyatt Hotels	5/20/2025	6/4/2025	$	409.00	15	$ 6,135.00
16336	Black Sky Conference	Hyatt Hotels	5/20/2025	6/4/2025	$	100.03	15	$ 1,500.45
16337	Black Sky Conference	Hyatt Hotels	5/21/2025	6/4/2025	$	410.00	14	$ 5,740.00
16338	Black Sky Conference	Hyatt Hotels	5/21/2025	6/4/2025	$	100.19	14	$ 1,402.66
16339	Lunch	FRATELLIS PIZZA AND PASTA	2/17/2025	3/2/2025	$	18.63	13	$ 242.19
16340	Lunch	KFC H730049	6/1/2025	6/13/2025	$	14.82	12	$ 177.84
16341	Hotel Stay	MAINSTAY SUITES	5/31/2025	6/13/2025	$	113.99	13	$ 1,481.87
16342	Hotel Stay	MAINSTAY SUITES	5/31/2025	6/13/2025	$	18.53	13	$ 240.89
16343	Lunch	TONINOS PIZZA	5/31/2025	6/13/2025	$	25.77	13	$ 335.01
16344	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/24/2025	3/12/2025	$	215.00	16	$ 3,440.00
16345	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/24/2025	3/12/2025	$	38.46	16	$ 615.36
16346	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/25/2025	3/12/2025	$	234.00	15	$ 3,510.00
16347	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/25/2025	3/12/2025	$	40.36	15	$ 605.40
16348	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/26/2025	3/12/2025	$	224.00	14	$ 3,136.00
16349	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/26/2025	3/12/2025	$	39.36	14	$ 551.04
16350	Doordash	DD *DOORDASH CUMINNEAT	2/27/2025	3/12/2025	$	49.44	13	$ 642.72
16351	Doordash	DD *DOORDASH THECHEESE	2/25/2025	3/12/2025	$	42.62	15	$ 639.30
16352	Spirit Training		2/24/2025	3/12/2025	$	95.90	16	$ 1,534.40
16353	Spirit Training		2/27/2025	3/12/2025	$	95.90	13	$ 1,246.70
16354	Spirit Training	PA Turnpike	2/24/2025	3/12/2025	$	12.00	16	$ 192.00
16355	LVB Women of Influence	BRIDGETOWER MEDIA	2/5/2025	5/2/2025	$	25.00	86	$ 2,150.00
16356	Personal Vehicle Mileage		3/19/2025	5/29/2025	$	186.20	71	$ 13,220.20
16357	Personal Vehicle Mileage	PA Turnpike	3/19/2025	5/29/2025	$	12.00	71	$ 852.00
16358	Jan Storm Drill		1/29/2025	3/7/2025	$	60.90	37	$ 2,253.30
16359	1/29/25 Storm		1/30/2025	3/7/2025	$	60.90	36	$ 2,192.40
16360	2/26 Storm Drill		2/26/2025	3/7/2025	$	60.20	9	$ 541.80
16361	IPP Walkdown		3/12/2025	3/22/2025	$	127.40	10	$ 1,274.00
16362	PM Training		3/20/2025	3/22/2025	$	110.60	2	$ 221.20
16363	March Storm Drill		3/24/2025	4/4/2025	$	60.20	11	$ 662.20
16364	IPP Walkdown MARL/ROSS		4/24/2025	5/5/2025	$	134.40	11	$ 1,478.40
16365	Safety Week Walkdown		5/13/2025	5/20/2025	$	127.40	7	$ 891.80
16366	GIMA Development Walkdown		5/15/2025	5/20/2025	$	70.00	5	$ 350.00
16367	ECAR Development Walkdown IPP		5/19/2025	5/28/2025	$	133.00	9	$ 1,197.00
16368	May Storm Drill		5/29/2025	6/2/2025	$	60.20	4	$ 240.80
16369	BEAV IPP Walkdown		6/12/2025	6/25/2025	$	174.30	13	$ 2,265.90
16370	Comfort Inn Lehigh Valley-Feb 25	COMFORT INN PA140	2/17/2025	3/5/2025	$	975.00	16	$ 15,600.00
16371	Comfort Inn Lehigh Valley-Feb 25	COMFORT INN PA140	2/17/2025	3/5/2025	$	97.50	16	$ 1,560.00
16372	Delta Hotels - Allentown- Feb 25	DELTA HOTELS	2/16/2025	3/14/2025	$	10,397.20	26	$ 270,327.20
16373	Delta Hotels - Allentown- Feb 25	DELTA HOTELS	2/17/2025	3/14/2025	$	10,397.20	25	$ 259,930.00
16374	Anthony Harris - CCR - Tolls	PTC EZPASS CSC WEB IVR	2/21/2025	3/12/2025	$	23.80	19	$ 452.20
16375	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16376	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16377	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16378	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16379	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16380	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16381	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16382	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	388.03	25	$ 9,700.75
16383	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$	15,145.01	25	$ 378,625.25
16384	Mount Airy - Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$	350.98	29	$ 10,178.42
16385	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	3/17/2025	3/18/2025	$	350.98	1	$ 350.98
16386	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$	350.98	29	$ 10,178.42
16387	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$	350.98	29	$ 10,178.42
16388	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$	350.98	29	$ 10,178.42
16389	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$	350.98	29	$ 10,178.42
16390	Mount Airy–Feb 25- 6-room credit	MT AIRY HOTEL	2/18/2025	3/18/2025	$	(2,105.88)	28	$ (58,964.64)
16391	Hotel Anthracite-March '25 storm	HOTEL ANTHRACITE	3/17/2025	3/25/2025	$	2,322.00	8	$ 18,576.00
16392	Hotel Anthracite-March '25 storm	HOTEL ANTHRACITE	3/17/2025	3/25/2025	$	508.50	8	$ 4,068.00
16393	Settlers Inn - March '25 storm	THE SETTLERS INN	3/17/2025	3/25/2025	$	1,677.00	8	$ 13,416.00
16394	Settlers Inn - March '25 storm	THE SETTLERS INN	3/17/2025	3/25/2025	$	228.15	8	$ 1,825.20
16395	Mount Airy–Feb 25- 6-room credit	MT AIRY HOTEL	2/17/2025	4/10/2025	$	(2,105.88)	52	$ (109,505.76)
16396	Anthony Harris - CCR - Tolls	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$	6.88	12	$ 82.56
16397	CCR Team Lunch	TST*THE SHELBY	5/20/2025	6/3/2025	$	284.34	14	$ 3,980.76
16398	Personal car mileage		1/15/2025	1/27/2025	$	43.40	12	$ 520.80
16399	Personal car mileage		1/17/2025	1/27/2025	$	43.40	10	$ 434.00
16400	Personal car mileage		3/25/2025	4/10/2025	$	46.20	16	$ 739.20
16401	Personal car mileage		4/14/2025	4/16/2025	$	43.40	2	$ 86.80
16402	Personal car mileage		4/15/2025	4/29/2025	$	46.20	14	$ 646.80
16403	Personal car mileage		4/22/2025	4/29/2025	$	43.40	7	$ 303.80
16404	personal car mileage		4/29/2025	5/21/2025	$	44.80	22	$ 985.60
16405	Personal car mileage		6/5/2025	6/6/2025	$	42.00	1	$ 42.00
16406	Jan Travel		1/8/2025	1/28/2025	$	35.00	20	$ 700.00
16407	Jan Travel		1/14/2025	1/28/2025	$	28.00	14	$ 392.00
16408	Jan Travel		1/9/2025	1/28/2025	$	28.00	19	$ 532.00
16409	Jan Travel		1/17/2025	1/28/2025	$	28.00	11	$ 308.00
16410	Mileage Reimbursement		5/13/2025	5/16/2025	$	207.90	3	$ 623.70
16411	Mileage		5/14/2025	5/20/2025	$	200.20	6	$ 1,201.20
16412	Mileage	PA Turnpike	5/14/2025	5/20/2025	$	57.48	6	$ 344.88
16413	Yanek Expenses - DEC	Hellertown Crossroads	12/20/2024	1/7/2025	$	61.15	18	$ 1,100.70
16414	Yanek Expenses - FEB SEE Meeting	United	2/10/2025	2/20/2025	$	510.26	10	$ 5,102.60
16415	Yanek Expenses - FEB SEE Meeting	SEE	2/10/2025	2/20/2025	$	425.00	10	$ 4,250.00
16416	Yanek Expenses - MAR	CVS	3/17/2025	4/3/2025	$	34.37	17	$ 584.29
16417	Yanek Expenses - MAR	Cheddars	3/18/2025	4/3/2025	$	16.13	16	$ 258.08
16418	Yanek Expenses - MAR	Doc Crows Southern Smokehouse	3/17/2025	4/3/2025	$	98.68	17	$ 1,677.56
16419	Yanek Expenses - MAR	Merles	3/18/2025	4/3/2025	$	18.90	16	$ 302.40
16420	Yanek Expenses - MAR	The Old Spaghetti Factory	3/19/2025	4/3/2025	$	30.97	15	$ 464.55
16421	Yanek Expenses - MAR	KPOT	3/20/2025	4/3/2025	$	38.43	14	$ 538.02
16422	Yanek Expenses - MAR	Chili's at 600 Terminal Dr Louisville Ky	3/21/2025	4/3/2025	$	26.03	13	$ 338.39
16423	Yanek Expenses - MAR	Newark Airport Economy Parking	3/21/2025	4/3/2025	$	157.50	13	$ 2,047.50
16424	Yanek Expenses - MAR	Hyatt Regency	3/17/2025	4/3/2025	$	257.69	17	$ 4,380.73
16425	Yanek Expenses - MAR	Hyatt Regency	3/18/2025	4/3/2025	$	257.69	16	$ 4,123.04
16426	Yanek Expenses - MAR	Hyatt Regency	3/19/2025	4/3/2025	$	257.69	15	$ 3,865.35
16427	Yanek Expenses - MAR	Hyatt Regency	3/20/2025	4/3/2025	$	257.69	14	$ 3,607.66
16428	Yanek Expenses - MAR	Uber	3/17/2025	4/3/2025	$	43.47	17	$ 738.99
16429	Yanek Expenses - MAR	Abruzzo	3/17/2025	4/3/2025	$	8.31	17	$ 141.27

16430	Yanek Expenses - MAR	Grab Scan Go	3/18/2025	4/3/2025	$ 8.51	16	$ 136.16
16431	Personal Car Mileage		1/8/2025	1/27/2025	$ 98.00	19	$ 1,862.00
16432	Corrections Training		2/5/2025	3/11/2025	$ 47.60	34	$ 1,618.40
16433	Personal Car Mileage		2/11/2025	3/11/2025	$ 97.30	28	$ 2,724.40
16434	Personal Car Mileage		3/5/2025	3/11/2025	$ 98.00	6	$ 588.00
16435	Storm 3/6/25		3/6/2025	3/11/2025	$ 79.80	5	$ 399.00
16436	Storm 3/16/3/17		3/17/2025	3/28/2025	$ 79.80	11	$ 877.80
16437	Storm 4/29-5/1		4/30/2025	5/21/2025	$ 79.80	21	$ 1,675.80
16438	Customer Training Mileage		5/27/2025	6/6/2025	$ 97.30	10	$ 973.00
16439	Personal Car Mileage		6/5/2025	6/6/2025	$ 86.80	1	$ 86.80
16440	Travel to and from LEHI		1/22/2025	1/30/2025	$ 100.10	8	$ 800.80
16441	Travel to and from LEHI		2/19/2025	2/24/2025	$ 100.80	5	$ 504.00
16442	Travel to and from LEHI	E-Z Pass	2/19/2025	2/24/2025	$ 14.85	5	$ 74.25
16443	Travel to and from RIE 3/10-3/14		3/14/2025	3/16/2025	$ 370.30	2	$ 740.60
16444	Travel to and From KY	BLUE HORSE CAFE	4/3/2025	4/12/2025	$ 27.82	9	$ 250.38
16445	Travel to and From KY	GORDON RAMSAY STEAK	4/2/2025	4/12/2025	$ 75.00	10	$ 750.00
16446	Travel to and From KY	Crowne Plaza	3/30/2025	4/12/2025	$ 118.85	13	$ 1,545.05
16447	Travel to and From KY	Crowne Plaza	3/30/2025	4/12/2025	$ 20.99	13	$ 272.87
16448	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 114.57	12	$ 1,374.84
16449	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 20.24	12	$ 242.88
16450	Travel to and From KY	Crowne Plaza	4/1/2025	4/12/2025	$ 114.57	11	$ 1,260.27
16451	Travel to and From KY	Crowne Plaza	4/1/2025	4/12/2025	$ 20.24	11	$ 222.64
16452	Travel to and From KY	Crowne Plaza	4/2/2025	4/12/2025	$ 114.57	10	$ 1,145.70
16453	Travel to and From KY	Crowne Plaza	4/2/2025	4/12/2025	$ 20.24	10	$ 202.40
16454	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 3.76	12	$ 45.12
16455	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 36.74	12	$ 440.88
16456	Travel to and From KY	united Airlines	3/17/2025	4/12/2025	$ 671.78	26	$ 17,466.28
16457	MV90 Billing Workshop		4/15/2025	4/22/2025	$ 101.50	7	$ 710.50
16458	MV90 Billing Workshop		4/16/2025	4/22/2025	$ 51.10	6	$ 306.60
16459	MV90 Billing Workshop	E-Z Pass	4/15/2025	4/22/2025	$ 9.58	7	$ 67.06
16460	MV90 Billing Workshop	e z pass	4/16/2025	4/22/2025	$ 10.35	6	$ 62.10
16461	travel to and from Lehigh	TOLL CHARGE	3/27/2025	4/26/2025	$ 17.93	30	$ 537.90
16462	travel to and from Lehigh		3/27/2025	4/26/2025	$ 101.50	30	$ 3,045.00
16463	MV90 Billing Workshop		6/8/2025	6/18/2025	$ 367.50	10	$ 3,675.00
16464	RIE MV90 Workshop	TERRAZZA	6/9/2025	6/23/2025	$ 101.24	14	$ 1,417.36
16465	RIE MV90 Workshop	Holiday Inn	6/8/2025	6/23/2025	$ 183.33	15	$ 2,749.95
16466	RIE MV90 Workshop	Holiday Inn	6/8/2025	6/23/2025	$ 23.83	15	$ 357.45
16467	RIE MV90 Workshop	Holiday Inn	6/9/2025	6/23/2025	$ 188.18	14	$ 2,634.52
16468	RIE MV90 Workshop	Holiday Inn	6/9/2025	6/23/2025	$ 24.46	14	$ 342.44
16469	RIE MV90 Workshop	Holiday Inn	6/10/2025	6/23/2025	$ 173.63	13	$ 2,257.19
16470	RIE MV90 Workshop	Holiday Inn	6/10/2025	6/23/2025	$ 22.57	13	$ 293.41
16471	RIE MV90 Workshop	Holiday Inn	6/11/2025	6/23/2025	$ 173.63	12	$ 2,083.56
16472	RIE MV90 Workshop	Holiday Inn	6/11/2025	6/23/2025	$ 22.57	12	$ 270.84
16473	Team Recognition Luncheon	RED ROBIN - TILGHMAN	2/20/2025	2/28/2025	$ 235.44	8	$ 1,883.52
16474	End Of Year Planning	TST*GRILLE 3501	1/15/2025	2/28/2025	$ 525.90	44	$ 23,139.60
16475	RIE Support- Residence Inn	Residence Inns	3/6/2025	3/13/2025	$ 1,420.41	7	$ 9,942.87
16476	RIE Support- Residence Inn	Residence Inns	3/7/2025	3/13/2025	$ 946.94	6	$ 5,681.64
16477	RIE Support- Residence Inn	Residence Inns	4/9/2025	6/3/2025	$ 673.27	55	$ 37,029.85
16478	RIE Support	CHILI'S GW HIGHWAY	4/6/2025	6/3/2025	$ 130.51	58	$ 7,569.58
16479	RIE Support	LAURAS BAR AND GRILL	4/7/2025	6/3/2025	$ 108.55	57	$ 6,187.35
16480	Game - Phantoms vs. Penguins	PPL Center	3/16/2025	4/15/2025	$ 948.15	30	$ 28,444.50
16481	Game - Phantoms vs. Penguins	PPL Center	3/16/2025	4/15/2025	$ 948.15	30	$ 28,444.50
16482	Mileage Reimbursement		4/23/2025	4/29/2025	$ 23.10	6	$ 138.60
16483	CZ02_24_25	GRAVITY INN	2/18/2025	2/26/2025	$ 104.25	8	$ 834.00
16484	CZ05_05_25	SHEETZ 0235	4/30/2025	5/7/2025	$ 19.87	7	$ 139.09
16485	KU Mutual Assistance Expenses	THE LOBBY BAR	1/5/2025	2/25/2025	$ 19.96	51	$ 1,017.96
16486	KU Mutual Assistance Expenses	CHICK-FIL-A #04694	1/7/2025	2/25/2025	$ 9.64	49	$ 472.36
16487	KU Mutual Assistance Expenses	SUBWAY 14636	1/8/2025	2/25/2025	$ 11.97	48	$ 574.56
16488	KU Mutual Assistance Expenses	STARBUCKS STORE 13836	1/8/2025	2/25/2025	$ 11.00	48	$ 528.00
16489	KU Mutual Assistance Expenses	SUBWAY 4209	1/4/2025	2/25/2025	$ 11.02	52	$ 573.04
16490	KU Mutual Assistance Expenses	THE LOBBY BAR	1/6/2025	2/25/2025	$ 7.53	50	$ 376.50
16491	KU Mutual Assistance Expenses	HILTON GARDEN INN	1/8/2025	2/25/2025	$ 6.36	48	$ 305.28
16492	KU Mutual Assistance Expenses	HILTON GARDEN INN	1/7/2025	2/25/2025	$ 102.46	49	$ 5,020.54
16493	KU Mutual Assistance Expenses	HILTON GARDEN INN	1/7/2025	2/25/2025	$ 10.48	49	$ 513.52
16494	Staff Meeting Lunch	DAMONS GRILL	1/10/2025	1/31/2025	$ 207.44	21	$ 4,356.24
16495	Field Supervisor Meeting Lunch	TGI FRIDAYS 1679	1/17/2025	1/28/2025	$ 148.34	11	$ 1,631.74
16496	Jan 2025 Safety Meeting Lunch	WEIS MARKETS 226	1/30/2025	2/7/2025	$ 125.00	8	$ 1,000.00
16497	Spirit Training	ALLENTOWN PARKING STRATA	2/27/2025	3/19/2025	$ 102.00	20	$ 2,040.00
16498	Spirit Training	PIZZA MART	2/26/2025	3/19/2025	$ 32.76	21	$ 687.96
16499	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	3/19/2025	$ 254.00	23	$ 5,842.00
16500	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	3/19/2025	$ 25.40	23	$ 584.20
16501	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	3/19/2025	$ 273.00	22	$ 6,006.00
16502	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	3/19/2025	$ 27.30	22	$ 600.60
16503	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	3/19/2025	$ 254.00	21	$ 5,334.00
16504	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	3/19/2025	$ 25.40	21	$ 533.40
16505	SUNSC Safety Meeting Breakfast	DUNKIN #303609	3/12/2025	3/19/2025	$ 72.02	7	$ 504.14
16506	Field Supervisor Meeting Lunch	HAYWOODS BAR & GRILL	3/12/2025	3/19/2025	$ 128.92	7	$ 902.44
16507	Accidental Personal Purchase/Ret	LOWES #00644*	3/2/2025	3/19/2025	$ (14.84)	17	$ (252.28)
16508	Accidental Personal Purchase/Ret	LOWES #00644*	3/2/2025	3/19/2025	$ 14.84	17	$ 252.28
16509	SUN T&D Safety Meeting Lunch	SQ *VILLA TERESA LL	3/21/2025	4/22/2025	$ 119.32	32	$ 3,818.24
16510	Driving 5/28		5/28/2025	6/9/2025	$ 76.30	12	$ 915.60
16511	Driving Week of 6/02		6/4/2025	6/9/2025	$ 86.10	5	$ 430.50
16512	Driving Week of 6/02		6/5/2025	6/9/2025	$ 100.10	4	$ 400.40
16513	Travel Week of 6/9		6/9/2025	6/13/2025	$ 49.00	4	$ 196.00
16514	Travel Week of 6/9		6/12/2025	6/13/2025	$ 76.30	1	$ 76.30
16515	Driving Week of 6/17		6/19/2025	6/27/2025	$ 77.00	8	$ 616.00
16516	Staff Meeting Lunch	NEW YONG HAO BUFFET	11/12/2024	1/7/2025	$ 29.26	56	$ 1,638.56
16517	Storm Food	SQ *507 COUNTRY STORE	11/25/2024	1/7/2025	$ 29.14	43	$ 1,253.02
16518	Field Manager Lunch	CHIPOTLE 2432	11/18/2024	1/7/2025	$ 28.04	50	$ 1,402.00
16519	Staff Meeting	SAL'S PIZZA	2/19/2025	4/14/2025	$ 114.22	54	$ 6,167.88
16520	Staff Meeting	SAL'S PIZZA	2/25/2025	4/14/2025	$ 169.17	48	$ 8,120.16
16521	Staff Meeting North/South	309 PIZZA LLC	3/19/2025	4/11/2025	$ 245.31	23	$ 5,642.13
16522	Business Meeting	VESUVIOS PIZZERIA & SPORT	4/16/2025	4/29/2025	$ 127.21	13	$ 1,653.73
16523	PPL Work	HOTEL ROCK LITITZ	1/10/2025	1/17/2025	$ 220.89	7	$ 1,546.23
16524	PPL Work	HOTEL ROCK LITITZ	1/10/2025	1/17/2025	$ 17.98	7	$ 125.86
16525	PA One Call Partnership Meeting	DUNKIN #301290 Q35	1/15/2025	1/22/2025	$ 48.74	7	$ 341.18
16526	PA One Call Partnership Meeting	DUNKIN #351683 Q35	1/9/2025	1/22/2025	$ 12.16	13	$ 158.08
16527	PA One Call Partnership Meeting	SQ *PA DAIRYMEN'S ASSOCIA	1/9/2025	1/22/2025	$ 21.00	13	$ 273.00
16528	Louis R Zoeller	NICKS BISTRO & PIZZERIA	4/7/2025	5/5/2025	$ 38.74	28	$ 1,084.72
16529	EZ Pass	PTC EZ PASS AUTO RE.	4/24/2025	5/5/2025	$ 35.00	11	$ 385.00
16530	Live Line Lunch	STORE	4/28/2025	5/12/2025	$ 32.71	14	$ 457.94
16531	Live Line Dinner	CHINA INN RESTAURANT	5/17/2025	5/22/2025	$ 13.14	5	$ 65.70
16532	EZ Pass	PTC EZ PASS AUTO RE.	5/2/2025	5/22/2025	$ 35.00	20	$ 700.00
16533	Turn Pike	PTC EZ PASS AUTO RE.	5/23/2025	6/10/2025	$ 35.00	18	$ 630.00
16534	Live Line Lunch	BUFFALO WILD WNGS 0473	6/10/2025	6/23/2025	$ 43.91	13	$ 570.83
16535	Live Line Dinner	SHEETZ 0256	6/23/2025	6/30/2025	$ 9.09	7	$ 63.63
16536	Team Meeting	PA Toll Pike	2/19/2025	3/11/2025	$ 15.58	20	$ 311.60
16537	Team Meeting		2/19/2025	3/11/2025	$ 57.40	20	$ 1,148.00
16538	Team Meeting/Supplier Call	PA Toll Pike	2/26/2025	3/11/2025	$ 15.58	13	$ 202.54

16539	Team Meeting/Supplier Call		2/26/2025	3/11/2025	$ 57.40	13	$ 746.20
16540	CS Leadership Meeting		3/27/2025	4/15/2025	$ 56.00	19	$ 1,064.00
16541	CS Leadership Meeting	PA Toll Pike	3/27/2025	4/15/2025	$ 15.58	19	$ 296.02
16542	ERT Training		4/3/2025	4/10/2025	$ 56.00	7	$ 392.00
16543	ERT Training	PA Toll Pike	4/3/2025	4/10/2025	$ 15.58	7	$ 109.06
16544	Lehigh	PA Toll Pike	4/16/2025	5/15/2025	$ 15.58	29	$ 451.82
16545	Lehigh		4/16/2025	5/15/2025	$ 56.00	29	$ 1,624.00
16546	Lehigh	PA Toll Pike	4/9/2025	5/13/2025	$ 15.58	34	$ 529.72
16547	Lehigh		4/9/2025	5/13/2025	$ 56.00	34	$ 1,904.00
16548	Team Meeting	PA Toll Pike	5/14/2025	6/16/2025	$ 15.58	33	$ 514.14
16549	Team Meeting		5/14/2025	6/16/2025	$ 56.00	33	$ 1,848.00
16550	Team Meeting	PA Toll Pike	6/4/2025	6/16/2025	$ 15.58	12	$ 186.96
16551	Team Meeting		6/4/2025	6/16/2025	$ 56.00	12	$ 672.00
16552	Day of Safety Reimbursement	thefreshgrocer	6/23/2025	6/30/2025	$ 42.52	7	$ 297.64
16553	Day of Safety Reimbursement	Wegmans	6/23/2025	6/30/2025	$ 41.94	7	$ 293.58
16554		2908	4/4/2025	4/30/2025	$ 4,717.00	26	$ 122,642.00
16555		4114	4/22/2025	6/5/2025	$ 2,465.00	44	$ 108,460.00

PPL Electric Utilities Corporation
Lag in Payment of Materials & Supplies
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Materials & Supplies	36.90 1/
2	OCA Weighted Average Lag for Materials & Supplies	22.86 2/
3		
4	Note:	
5	1/ Company filing Volume I, Attachment II-B-4, page 3.	
6	2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.	
7		

8	Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
10							
11	**Total**				**$ 1,699,846.97**		**$38,850,159**
12							
13							
14	Wesco	6101721-00	07/01/2024	08/07/2024	$ 41,366.72	37	$ 1,530,568.64
15	Wesco	6189157-00	10/01/2024	10/30/2024	$ 29,322.00	29	$ 850,338.00
16		INV-107096	1/3/2025	5/19/2025	$ 16,669.98	136	$ 2,267,117.28
17	GEIGER	SCF 01_06_25	1/16/2025	1/21/2025	$ 16,287.03	5	$ 81,435.15
18	PowerComm Solutions, LLC	3946	11/05/2024	12/04/2024	$ 15,650.00	29	$ 453,850.00
19	PEIRCE PHELPS-101	RTU for Harrisburg	5/19/2025	6/6/2025	$ 14,113.90	18	$ 254,050.20
20	QUALITY DOOR	2.28.25 Report	2/24/2025	3/10/2025	$ 9,775.00	14	$ 136,850.00
21	WESCO - # 1546	Level 3 ABB Commissioning	06/21/2024	07/15/2024	$ 9,476.00	24	$ 227,424.00
22	GRAYBAR ELECTRIC COMPANY	graybar	12/24/2024	1/10/2025	$ 9,331.80	17	$ 158,640.60
23		PSEI11151177	1/10/2025	3/10/2025	$ 9,126.84	59	$ 538,483.56
24	GRAYBAR ELECTRIC COMPANY	graybar	2/12/2025	2/26/2025	$ 8,150.00	14	$ 114,100.00
25	CDW DIRECT LLC	NQ52910	12/18/2023	11/12/2024	$ 7,734.44	330	$ 2,552,365.20
26	WWW.PLUMBERSSTOCK.COM	wash bay water heater	3/26/2025	4/11/2025	$ 7,586.22	16	$ 121,379.52
27	FERGUSON ENT, INC 774	ferguson	12/30/2024	1/6/2025	$ 6,890.19	7	$ 48,231.33
28		204499A	3/14/2025	4/1/2025	$ 6,660.00	18	$ 119,880.00
29	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6708666190	11/06/2024	12/13/2024	$ 6,460.19	37	$ 239,027.03
30	GRAYBAR ELECTRIC COMPANY	graybar	5/8/2025	5/27/2025	$ 6,457.88	19	$ 122,699.72
31	WESCO - # 1546	Lehigh region LOTO supplies	1/11/2025	2/11/2025	$ 6,439.78	31	$ 199,633.18
32	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708666180	10/08/2024	11/06/2024	$ 6,400.19	29	$ 185,605.51
33	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	6708666190	06/06/2024	11/07/2024	$ 6,400.19	154	$ 985,629.26
34	GRAYBAR ELECTRIC COMPANY	150 KVA transformer LANSC	4/30/2025	5/22/2025	$ 6,191.23	22	$ 136,207.06
35		0073741-IN	4/9/2025	5/22/2025	$ 6,189.62	43	$ 266,153.66
36	OCTORARO NATIVE PLANT NUR	Octoraro Spring 2025 delivery	5/5/2025	6/5/2025	$ 5,828.14	31	$ 180,672.34
37	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6702808218	11/06/2024	12/13/2024	$ 5,621.75	37	$ 208,004.75
38		04L6702808218	12/6/2024	1/3/2025	$ 5,621.75	28	$ 157,409.00
39		470957	4/21/2025	5/20/2025	$ 5,547.54	29	$ 160,878.66
40	Americhem International Inc.	W212175	09/25/2024	10/04/2024	$ 5,533.76	9	$ 49,803.84
41	OCTORARO NATIVE PLANT NUR	Octoraro Spring 2025 delivery	5/20/2025	6/5/2025	$ 5,271.02	16	$ 84,336.32
42	UNITED REFRIG BR #W1	Materials	1/21/2025	4/11/2025	$ 5,212.30	80	$ 416,984.00
43	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6702808218	08/06/2024	09/04/2024	$ 5,122.55	29	$ 148,553.95
44	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6708666190	08/06/2024	09/10/2024	$ 5,122.55	35	$ 179,289.25
45	H&H BEVERAGE	464410	06/10/2024	07/09/2024	$ 5,008.54	29	$ 145,247.66
46	H&H BEVERAGE	464787	06/27/2024	07/26/2024	$ 5,008.54	29	$ 145,247.66
47	H&H BEVERAGE	465301	07/18/2024	08/15/2024	$ 5,008.54	28	$ 140,239.12
48	H&H BEVERAGE	465365	07/19/2024	08/15/2024	$ 5,008.54	27	$ 135,230.58
49	H&H BEVERAGE	488111	08/22/2024	09/20/2024	$ 5,008.54	29	$ 145,247.66
50	H&H BEVERAGE	466677	09/18/2024	10/17/2024	$ 5,008.54	29	$ 145,247.66
51	H&H BEVERAGE	467166	10/11/2024	11/08/2024	$ 5,008.54	28	$ 140,239.12
52	H&H BEVERAGE	467602	10/31/2024	11/27/2024	$ 5,008.54	27	$ 135,230.58
53	H&H BEVERAGE	468166	12/02/2024	12/31/2024	$ 5,008.54	29	$ 145,247.66
54		469574	2/13/2025	4/17/2025	$ 5,008.54	63	$ 315,538.02
55		469890	2/26/2025	3/27/2025	$ 5,008.54	29	$ 145,247.66
56		470299	3/18/2025	4/16/2025	$ 5,008.54	29	$ 145,247.66
57		470360	3/19/2025	4/17/2025	$ 5,008.54	29	$ 145,247.66
58		471466	5/15/2025	6/13/2025	$ 5,008.54	29	$ 145,247.66
59	CHECK 001048	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$ 5,000.00	30	$ 150,000.00
60	IN *PARADOXE CORPORATION	Replacement transformer fans	5/2/2025	6/1/2025	$ 4,990.32	30	$ 149,709.60
61		469077	1/17/2025	2/14/2025	$ 4,901.22	28	$ 137,234.16
62	PEIRCE PHELPS E STORE	Chiller Actuators	1/4/2025	1/21/2025	$ 4,836.21	17	$ 82,215.57
63	OVERTURE PROMOTIONS	Community Roots materials 2025	6/10/2025	6/20/2025	$ 4,775.94	10	$ 47,759.40
64	SHERWOOD TRUCKS	report 1/14/25 MVW	1/6/2025	1/15/2025	$ 4,715.11	9	$ 42,435.99
65	CINTAS CORP	05/20/2025	5/14/2025	5/21/2025	$ 4,464.72	7	$ 31,253.04
66	CINTAS CORP	Materials	1/13/2025	4/11/2025	$ 4,442.76	88	$ 390,962.88
67	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04E6702808218	05/07/2024	09/30/2024	$ 4,371.75	146	$ 638,275.50
68		VF6910	4/10/2025	6/12/2025	$ 4,268.76	63	$ 268,931.88
69	UNITED REFRIG BR #10	R-134a Refrigerant	5/22/2025	6/3/2025	$ 4,263.83	12	$ 51,165.96
70	ALTEC INDUSTRIES, INC	report 3/27/25 Nyer	3/25/2025	4/1/2025	$ 4,259.28	7	$ 29,814.96
71	ANCHOR FENCE CO INC OF	Shenandoah sub station	3/17/2025	3/25/2025	$ 4,182.85	8	$ 33,462.80
72	MITSUBISHI ELECTRICS	JUNI Agastat	5/9/2025	5/16/2025	$ 4,047.48	7	$ 28,332.36
73	STAUFFER GLOVE SAFETY	JCD_04_11_25 (2)	4/2/2025	4/11/2025	$ 4,000.00	9	$ 36,000.00
74	CHAPMAN FORD OF LANCASTER	RAYMOND F MOLKENTHIN-01-06-25	1/2/2025	1/7/2025	$ 3,997.99	5	$ 19,989.95
75	KRENZ & COMPANY INC	STHI T1 Fans	4/28/2025	5/7/2025	$ 3,935.35	9	$ 35,418.15
76	JACK ADAMS GLASS COMPANY	Lehigh Presidents office Windows	3/17/2025	4/11/2025	$ 3,930.00	25	$ 98,250.00
77	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 3/10/2025	2/18/2025	3/10/2025	$ 3,872.88	20	$ 77,457.60
78	FASTSIGNS 290601	fast signs	1/30/2025	4/4/2025	$ 3,816.00	64	$ 244,224.00
79	ALTEC INDUSTRIES, INC	report 1/7/25 Eckley	12/30/2024	1/9/2025	$ 3,810.36	10	$ 38,103.60
80	Ensales Inc.	78657	06/24/2024	11/26/2024	$ 3,807.00	155	$ 590,085.00
81	ULINE *SHIP SUPPLIES	uline	2/7/2025	3/5/2025	$ 3,765.09	26	$ 97,892.34
82	FILMAX, LLC	C.C.C.	11/20/2024	1/2/2025	$ 3,737.49	43	$ 160,712.07
83	ALTEC INDUSTRIES, INC	Brian McCormick 2/10/2025	2/8/2025	2/18/2025	$ 3,654.81	10	$ 36,548.10
84	CINTAS CORP	Materials	2/14/2025	3/31/2025	$ 3,647.47	45	$ 164,136.15
85	H&H BEVERAGE	465762	08/07/2024	09/12/2024	$ 3,606.10	36	$ 129,819.60
86	QUALITROL COMPANY LLC	Lycoming T3	1/18/2025	2/4/2025	$ 3,593.88	17	$ 61,095.96
87		71432152	2/3/2025	4/11/2025	$ 3,554.04	67	$ 238,120.68
88		SS2025-1305	4/15/2025	6/13/2025	$ 3,527.00	59	$ 208,093.00
89	SUPPLYHOUSE.COM	supply house .com	2/7/2025	2/24/2025	$ 3,459.23	17	$ 58,806.91
90	SUPPLYHOUSE.COM	supply house .com	2/7/2025	2/24/2025	$ 3,397.68	17	$ 57,760.56
91	ULINE *SHIP SUPPLIES	Bethlehem Project Office Outfit	5/6/2025	6/6/2025	$ 3,392.98	31	$ 105,182.38
92	GRAYBAR ELECTRIC COMPANY	graybar	3/8/2025	3/25/2025	$ 3,386.04	17	$ 57,562.68
93	ABB INC	RMAG board replacement	1/16/2025	1/30/2025	$ 3,359.00	14	$ 47,026.00
94	ULINE *SHIP SUPPLIES	ULINE	1/8/2025	1/21/2025	$ 3,350.13	13	$ 43,551.69
95	JASPER ENGINES EXCHANGE-	report 4/15/25 Nyer	4/4/2025	4/15/2025	$ 3,327.88	11	$ 36,606.68
96	SYD-20	Yesco	6/9/2025	6/17/2025	$ 3,281.98	8	$ 26,255.84

97	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$	3,242.04	6	$ 19,452.24
98	SP MALIBU HOME	Buxmont Water Heater Replacement	1/11/2025	2/11/2025	$	3,221.50	31	$ 99,866.50
99	AMERICAN STEEL CARPORTS	american steel carports	4/28/2025	6/3/2025	$	3,214.45	36	$ 115,720.20
100	AMERICAN STEEL CARPORTS	american steel carports	4/28/2025	6/3/2025	$	3,214.45	36	$ 115,720.20
101	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	2/14/2025	3/10/2025	$	3,212.02	24	$ 77,088.48
102	ROYAL FORKLIFT SERVICE, I	royal forlift	4/28/2025	6/3/2025	$	3,179.31	36	$ 114,455.16
103	SCHAEDLER YESCO DISTRIBUT	Juniata Garage Lights	1/16/2025	2/4/2025	$	3,169.90	19	$ 60,228.10
104	TSE INTERNATIONAL	MIKE KLINGER 6/2/25	5/7/2025	6/2/2025	$	3,136.63	26	$ 81,552.38
105		35107481-001	12/18/2024	2/14/2025	$	3,126.70	58	$ 181,348.60
106	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6705497010	11/06/2024	12/13/2024	$	3,103.91	37	$ 114,844.67
107	QUALITROL COMPANY LLC	HUMM RTD	2/1/2025	2/6/2025	$	3,081.53	5	$ 15,407.65
108	MCCLURE CO	CRAGLE PALOOKA HVAC	4/29/2025	5/8/2025	$	3,052.53	9	$ 27,472.77
109	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/3/25	3/25/2025	4/4/2025	$	3,047.30	10	$ 30,473.00
110	LEHIGH TIRE	report 4/1/25 Carrell	3/25/2025	4/3/2025	$	3,046.20	9	$ 27,415.80
111	F.W. WEBB - 81	Lehigh Water Pit capital job	1/15/2025	2/11/2025	$	2,985.37	27	$ 80,604.99
112	LEHIGH TIRE	report 6/17/25 Carrell	6/10/2025	6/17/2025	$	2,978.36	7	$ 20,848.52
113	JENSEN PRECAST	STHI T1 Fans	5/22/2025	6/4/2025	$	2,968.30	13	$ 38,587.90
114	Americhem International Inc.	W210607-03	07/16/2024	07/25/2024	$	2,956.74	9	$ 26,610.66
115	QUALITY DOOR	QUALITY DOOR	3/6/2025	3/11/2025	$	2,950.00	5	$ 14,750.00
116	LANES CRANE SERVICE CO	Crane and Space Sensors	3/27/2025	4/10/2025	$	2,930.00	14	$ 41,020.00
117	JERRYS ENGINE REPAIR STI	Credit Card	1/21/2025	1/27/2025	$	2,905.01	6	$ 17,430.06
118		471719	5/29/2025	6/27/2025	$	2,904.88	29	$ 84,241.52
119	GRAYBAR ELECTRIC COMPANY	LTN Lights	3/1/2025	4/11/2025	$	2,892.64	41	$ 118,598.24
120	TME US LLC	480V Fuse and Fuse Blocks	4/24/2025	5/14/2025	$	2,890.30	20	$ 57,806.00
121	QUALITY DOOR	QUALITY DOOR	3/4/2025	3/11/2025	$	2,870.00	7	$ 20,090.00
122	CINTAS CORP	Materials	1/13/2025	4/11/2025	$	2,868.58	88	$ 252,435.04
123	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$	2,868.58	18	$ 51,634.44
124	WILMORE ELECTRONICS	Hershey Inverter	3/5/2025	3/10/2025	$	2,840.41	5	$ 14,202.05
125	ULINE *SHIP SUPPLIES	trash bags, urinal screens	3/13/2025	3/24/2025	$	2,827.49	11	$ 31,102.39
126	GIH*GLOBALINDUSTRIALEQ	Louver and Compressor	2/5/2025	2/18/2025	$	2,809.00	13	$ 36,517.00
127	COOPER ELECTRIC SCRANTON	3.24.25 Report	3/17/2025	3/27/2025	$	2,807.32	10	$ 28,073.20
128	BERMAN TRUCK GROUP LEESPO	report 1/7/25 MVW	1/2/2025	1/8/2025	$	2,773.45	6	$ 16,640.70
129	LOIKITS INDUSTRIAL SERVIC	Windsor gate repairs	4/28/2025	6/6/2025	$	2,771.96	39	$ 108,106.44
130	ALTEC INDUSTRIES, INC	Richard E Jones II	4/12/2025	4/29/2025	$	2,760.70	17	$ 46,931.90
131	WILMORE ELECTRONICS	Hershey Inverter	2/4/2025	2/13/2025	$	2,707.81	9	$ 24,370.29
132	WILMORE ELECTRONICS	Lehigh maintenance Expenses	1/29/2025	2/10/2025	$	2,707.81	12	$ 32,493.72
133	BERMAN TRUCK GROUP LEESPO	report 2/11/25 MVW	2/3/2025	2/13/2025	$	2,675.67	10	$ 26,756.70
134	Smart Grid Ventures, LLC	PPLSFC20240607	06/07/2024	07/05/2024	$	2,660.00	28	$ 74,480.00
135	PASCOR ATLANTIC CORP	Lehigh Maintenance Expenses	4/10/2025	5/1/2025	$	2,658.63	21	$ 55,831.23
136	LED LIGHTING SUPPLY	LED retrofit kits HARSC	2/24/2025	3/12/2025	$	2,655.10	16	$ 42,481.60
137	F.W. WEBB - 81	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$	2,646.86	23	$ 60,877.78
138	FROMM ELECTRIC SCHUYLKILL	fromm electric	1/14/2025	2/3/2025	$	2,644.00	20	$ 52,880.00
139	CINTAS CORP	Materials	3/5/2025	3/31/2025	$	2,622.70	26	$ 68,190.20
140	STATE CHEMIC*STATE CHE	state chemical	09/25/2024	10/01/2024	$	2,604.99	6	$ 15,629.94
141	QUALITY DOOR	QUALITY DOOR	4/2/2025	4/11/2025	$	2,600.00	9	$ 23,400.00
142	IN *KRIGER FENCE CO. INC.	Williamsport Sub	6/12/2025	6/17/2025	$	2,600.00	5	$ 13,000.00
143	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708919362	10/10/2024	11/08/2024	$	2,596.26	29	$ 75,291.54
144		A7513301	5/5/2025	6/3/2025	$	2,592.00	29	$ 75,168.00
145	F.W. WEBB - 81	Lehigh Water Pit capital job	1/9/2025	2/11/2025	$	2,587.08	33	$ 85,373.64
146	JOHNSTONE SUPPLY- LANCAST	WESSC Duct Heater	4/28/2025	5/12/2025	$	2,573.73	14	$ 36,032.22
147	TME US LLC	Fuse/holders for 480V services	12/20/2024	1/2/2025	$	2,569.76	13	$ 33,406.88
148	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6705497010	08/06/2024	09/04/2024	$	2,567.27	29	$ 74,450.83
149	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04I6705497010	06/08/2024	09/30/2024	$	2,567.27	114	$ 292,668.78
150	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04G6708919362	10/07/2024	11/05/2024	$	2,567.27	29	$ 74,450.83
151	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6705497010	10/08/2024	11/06/2024	$	2,567.27	29	$ 74,450.83
152	WAREHOUSE BATTERY OUTLET	warehouse battery outlet	4/11/2025	4/29/2025	$	2,543.36	18	$ 45,780.48
153	BASSLER EQUIPMENT CO.	4.11.25 Report	3/21/2025	5/21/2025	$	2,523.63	61	$ 153,941.43
154	DMC POWER INC	DMC Equipment Rental	3/13/2025	3/25/2025	$	2,518.00	12	$ 30,216.00
155	CENTRAL MARYLAND INTL TR	Richard E Jones II	12/23/2024	1/9/2025	$	2,495.97	17	$ 42,431.49
156	WAREHOUSE BATTERY OUTLET	Lehigh Caterpillar Generator	2/28/2025	4/11/2025	$	2,489.24	42	$ 104,548.08
157	STTC #26 TANNERSVILLE	report 5/19/25 Eckley	5/2/2025	5/21/2025	$	2,477.57	19	$ 47,073.83
158		A7513302	5/30/2025	6/27/2025	$	2,432.00	28	$ 68,096.00
159		9160899094	5/7/2025	6/5/2025	$	2,427.94	29	$ 70,410.26
160		138724	2/6/2025	4/4/2025	$	2,399.00	57	$ 136,743.00
161		W214701	3/3/2025	3/12/2025	$	2,384.47	9	$ 21,460.23
162	GRAYBAR ELECTRIC COMPANY	graybar	2/6/2025	2/13/2025	$	2,378.40	7	$ 16,648.80
163	AIRGAS USA, LLC	9155404577	11/06/2024	12/05/2024	$	2,374.42	29	$ 68,858.18
164	P STONE, INC.	2.7.25 Report	1/29/2025	2/7/2025	$	2,373.81	9	$ 21,364.29
165		9156213241	12/4/2024	1/2/2025	$	2,373.77	29	$ 68,839.33
166	CINTAS CORP	Hydration tablets/Vehicles	2/20/2025	3/12/2025	$	2,369.34	20	$ 47,386.80
167	DOTZEL TRUCKING	stone	6/17/2025	6/24/2025	$	2,363.10	7	$ 16,541.70
168	HALDEMAN EQUIPMENT CO	Sub station pump	4/10/2025	4/29/2025	$	2,358.50	19	$ 44,811.50
169	GRAYBAR ELECTRIC COMPANY	graybar	12/14/2024	1/17/2025	$	2,356.34	34	$ 80,115.56
170	JW FIRE PROTECTION	1.24.25 Report	12/10/2024	1/30/2025	$	2,355.09	51	$ 120,109.59
171	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/21/2025	2/6/2025	$	2,331.32	16	$ 37,301.12
172	WEAVERS TIRE SERVICE IN	report 5/13/25 Bressi	5/8/2025	5/14/2025	$	2,322.81	6	$ 13,936.86
173	ROBERT M HILBERTS INC	Hilberts	4/1/2025	4/15/2025	$	2,306.56	14	$ 32,291.84
174	THE WEBSTAURANT STORE INC	Lehigh Kitchen Supplies	3/19/2025	4/11/2025	$	2,274.10	23	$ 52,304.30
175	UNITED REFRIG BR #10	R-134a and RTU Open Boards	4/24/2025	5/20/2025	$	2,266.67	26	$ 58,933.42
176	CINTAS CORP	Materials	3/14/2025	5/5/2025	$	2,232.36	52	$ 116,082.72
177	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$	2,232.36	18	$ 40,182.48
178		35007889-001	11/13/2024	1/10/2025	$	2,227.52	58	$ 129,196.16
179	CINTAS CORP	Materials	2/7/2025	5/5/2025	$	2,221.38	87	$ 193,260.06
180	H&H BEVERAGE	464669	06/19/2024	07/18/2024	$	2,203.66	29	$ 63,906.14
181	H&H BEVERAGE	464988	07/05/2024	08/02/2024	$	2,203.66	28	$ 61,702.48
182	Americhem International Inc.	W211399	07/30/2024	08/08/2024	$	2,193.71	9	$ 19,743.39
183	MITSUBISHI ELECTRICS	Sunbury Density Monitor	3/4/2025	3/10/2025	$	2,145.50	6	$ 12,873.00
184	GRAYBAR ELECTRIC COMPANY	Saucon Park Substation Material	1/11/2025	1/21/2025	$	2,145.36	10	$ 21,453.60
185	MITSUBISHI ELECTRICS	South Akron Density Monitor	1/13/2025	1/17/2025	$	2,143.34	4	$ 8,573.36
186	EPSCO ALLENTOWN 471	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$	2,137.76	23	$ 49,168.48
187	ALTEC INDUSTRIES, INC	report 3/24/25 Nyer	3/15/2025	3/24/2025	$	2,131.26	9	$ 19,181.34
188	THE HOME DEPOT #4105	Walbert Washer and Dryer setup	3/3/2025	5/6/2025	$	2,128.40	64	$ 136,217.60
189	ALTEC INDUSTRIES, INC	Tool Request - Aaron Dom	5/1/2025	5/13/2025	$	2,119.58	12	$ 25,434.96
190	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6705471056	08/06/2024	09/30/2024	$	2,115.65	55	$ 116,360.75
191	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6705471056	11/06/2024	12/13/2024	$	2,115.65	37	$ 78,279.05
192	ALTEC INDUSTRIES, INC	report 2/27/25 MVW	2/13/2025	2/28/2025	$	2,112.11	15	$ 31,681.65
193	SHERWOOD TRUCKS	report 2/17/25 MVW	2/8/2025	2/20/2025	$	2,102.79	12	$ 25,233.48
194	CENTRE CONCRETE COMPANY	CC-Centre Concrete	5/28/2025	6/19/2025	$	2,097.34	22	$ 46,141.48
195	GRAINGER	Lehigh Maintenance Expenses	4/22/2025	5/1/2025	$	2,091.03	9	$ 18,819.27
196	VERSALIFT EAST	report 6/24/25 Eckley	6/2/2025	6/25/2025	$	2,089.65	23	$ 48,061.95
197		04L6705471056	12/6/2024	1/3/2025	$	2,075.65	28	$ 58,118.20
198	SHERWOOD TRUCKS	report 5/20/25 MVW	5/14/2025	5/21/2025	$	2,068.63	7	$ 14,480.41
199	HOMEDEPOT.COM	salt	1/6/2025	1/17/2025	$	2,063.82	11	$ 22,702.02
200		246349811-002	4/15/2025	5/20/2025	$	2,060.09	35	$ 72,103.15
201	ABB INC	ABB CB Board	6/10/2025	6/24/2025	$	2,057.38	14	$ 28,803.32
202	ABB INC	ABB CB Board	6/10/2025	6/24/2025	$	2,057.38	14	$ 28,803.32
203	SHERWOOD TRUCKS	report 3/5/25 MVW	2/26/2025	3/7/2025	$	2,051.09	9	$ 18,459.81

204	QUALITY DOOR	quality door	3/4/2025	3/11/2025	$	2,040.00	7	$ 14,280.00
205	J.A. & W.A. HESS, INC	Concrete	4/21/2025	4/25/2025	$	2,027.25	4	$ 8,109.00
206	SQ *JOYCE ELECTRICAL INC.	joyce electrical	2/5/2025	3/7/2025	$	2,024.00	30	$ 60,720.00
207	CENTRE CONCRETE COMPANY	12.16.24 Report	12/3/2024	1/22/2025	$	2,013.74	50	$ 100,687.00
208	COOPER ELECTRIC SCRANTON	3.31.25 Report	3/26/2025	3/31/2025	$	2,004.67	5	$ 10,023.35
209	AIRGAS USA, LLC	9152061116	07/24/2024	08/22/2024	$	1,985.53	29	$ 57,580.37
210	AIRGAS USA, LLC	9154355133	10/02/2024	10/31/2024	$	1,984.23	29	$ 57,542.67
211	REINHAUSEN MFG INC	Clinton Transformer Breather	4/8/2025	4/16/2025	$	1,959.46	8	$ 15,675.68
212	J.A. & W.A. HESS, INC	concrete	6/11/2025	6/17/2025	$	1,939.80	6	$ 11,638.80
213	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6708919362	08/10/2024	09/11/2024	$	1,928.45	32	$ 61,710.40
214	STTC #30 MOC VIRTUAL	Richard E Jones II	1/24/2025	2/4/2025	$	1,924.96	11	$ 21,174.56
215	GRAINGER	January Receipts	1/6/2025	1/10/2025	$	1,920.56	4	$ 7,682.24
216	COOPER ELECTRIC BETHLEHEM	LEHCCCCAP4	1/28/2025	2/4/2025	$	1,914.25	7	$ 13,399.75
217	COOPER ELECTRIC SCRANTON	cooper electric- scr ltn	6/17/2025	6/24/2025	$	1,908.31	7	$ 13,358.17
218	ABB INC	Replacement ABB Board	5/3/2025	5/19/2025	$	1,881.40	16	$ 30,102.40
219	ELECTRO BATTERY OF PENN	report 1/14/25 MVW	1/3/2025	1/15/2025	$	1,876.20	12	$ 22,514.40
220	ELECTRO BATTERY OF PENN	report 4/8/25 MVW	4/1/2025	4/10/2025	$	1,876.20	9	$ 16,885.80
221	DUNMORE LUMBER	dunmore lumber	1/29/2025	2/7/2025	$	1,868.81	9	$ 16,819.29
222	ULINE *SHIP SUPPLIES	ULINE	1/29/2025	3/10/2025	$	1,858.50	40	$ 74,340.00
223	PEIRCE PHELPS-211	Heat kits and Single point conn	4/3/2025	5/9/2025	$	1,849.73	36	$ 66,590.28
224	ULINE *SHIP SUPPLIES	Paul Mcmynne	4/22/2025	4/29/2025	$	1,833.08	7	$ 12,831.56
225	STTC #26 TANNERSVILLE	report 2/27/25 Eckley	1/30/2025	2/28/2025	$	1,831.96	29	$ 53,126.84
226	SHERWOOD TRUCKS	report 3/12/25 Crofchick	2/24/2025	3/14/2025	$	1,826.98	18	$ 32,885.64
227	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 1/27/25	1/21/2025	1/27/2025	$	1,820.66	6	$ 10,923.96
228	BERGEYS TRUCK CENTER EPHR	craig stanley 2/18/25	12/18/2024	2/24/2025	$	1,814.68	68	$ 123,398.24
229	J.A. & W.A. HESS, INC	concrete	6/18/2025	6/24/2025	$	1,812.60	6	$ 10,875.60
230	J.A. & W.A. HESS, INC	concrete	6/19/2025	6/24/2025	$	1,812.60	5	$ 9,063.00
231	VERSALIFT EAST	Tom Piper 5/19/25	5/12/2025	5/21/2025	$	1,806.59	9	$ 16,259.31
232	LANCASTER STARTER & ALTE	Richard E Jones II	1/21/2025	2/4/2025	$	1,796.70	14	$ 25,153.80
233	AIA CORPORATION	Open Houses 2025	4/24/2025	6/2/2025	$	1,785.95	39	$ 69,652.05
234	UNITED REFRIG BR #W1	united refrideration	4/9/2025	4/29/2025	$	1,782.19	20	$ 35,643.80
235	PEIRCE PHELPS-211	Windsor Chiller Parts	12/23/2024	1/21/2025	$	1,775.17	29	$ 51,479.93
236	LEHIGH TIRE	report 5/6/25 Carrell CDL	4/24/2025	5/6/2025	$	1,774.44	12	$ 21,293.28
237	QUALITY DOOR	2.28.25 Report	2/24/2025	3/10/2025	$	1,770.00	14	$ 24,780.00
238	E-CONOLIGHT LLC	2.3.25 Report	1/24/2025	2/7/2025	$	1,767.71	14	$ 24,747.94
239	CINTAS CORP	Materials	3/14/2025	5/5/2025	$	1,761.61	52	$ 91,603.72
240	GRAINGER	1.13.25 Report	1/8/2025	1/13/2025	$	1,740.86	5	$ 8,704.30
241	LANCASTER STARTER & ALTE	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	1,738.70	14	$ 24,341.80
242	CHECK 001012	Community Roots winter storage	4/8/2025	4/22/2025	$	1,725.00	14	$ 24,150.00
243	AMAZON MKTPL*Z56HF38Q0	New CCC power strips	1/16/2025	2/11/2025	$	1,704.08	26	$ 44,306.08
244	SUPPLYHOUSE.COM	supply house .com	2/12/2025	3/10/2025	$	1,701.47	26	$ 44,238.22
245	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-01-06-25	12/26/2024	1/7/2025	$	1,700.84	12	$ 20,410.08
246	CINTAS CORP	Cintas	1/13/2025	3/12/2025	$	1,699.80	58	$ 98,588.40
247	GRAINGER	grainger	06/11/2024	07/26/2024	$	1,698.70	45	$ 76,441.50
248	ULINE *SHIP SUPPLIES	ULINE	3/4/2025	3/12/2025	$	1,689.50	8	$ 13,516.00
249	UNITED ELECTRIC LANCAST	Jim Douts	6/2/2025	6/17/2025	$	1,688.01	15	$ 25,320.15
250	SHERWOOD TRUCKS	report 2/27/25 MVW	2/18/2025	2/28/2025	$	1,687.41	10	$ 16,874.10
251	SUSQUEHANNA CHRYSLER DODG	RAYMOND F MOLKENTHIN-01-10-25	1/3/2025	1/12/2025	$	1,680.39	9	$ 15,123.51
252	CINTAS CORP	Materials	2/14/2025	3/31/2025	$	1,679.73	45	$ 75,587.85
253		04L6708549791	12/6/2024	1/3/2025	$	1,665.65	28	$ 46,638.20
254	SCHAEDLER YESCO HAZELTON	McAdoo Sub	4/9/2025	4/22/2025	$	1,663.35	13	$ 21,623.55
255	SP CHILL MINI SPLITS	Jim Douts	6/16/2025	6/26/2025	$	1,658.53	10	$ 16,585.30
256	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708549791	10/08/2024	11/06/2024	$	1,645.65	29	$ 47,723.85
257	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6708549791	11/06/2024	12/13/2024	$	1,645.65	37	$ 60,889.05
258		04I6708549791A	9/6/2024	1/9/2025	$	1,645.65	125	$ 205,706.25
259	THE WEBSTAURANT STORE INC	Webstaurant Store	12/20/2024	3/12/2025	$	1,644.65	82	$ 134,861.30
260	STTC #30 MOC VIRTUAL	RAYMOND F MOLKENTHIN-05-22-25	5/14/2025	5/22/2025	$	1,635.14	8	$ 13,081.12
261		9158224121	2/12/2025	3/13/2025	$	1,630.97	29	$ 47,298.13
262		9158901594	3/5/2025	4/3/2025	$	1,630.97	29	$ 47,298.13
263		9159799017	4/2/2025	5/1/2025	$	1,630.32	29	$ 47,279.28
264	ALTEC INDUSTRIES, INC	report 3/24/25 Eckley	3/1/2025	4/3/2025	$	1,628.46	33	$ 53,739.18
265	CLEAVELAND PRICE INC	Devonshire AB	3/18/2025	3/24/2025	$	1,626.82	6	$ 9,760.92
266		9157351304	1/15/2025	2/13/2025	$	1,623.08	29	$ 47,069.32
267	ULINE *SHIP SUPPLIES	ULINE	6/11/2025	6/18/2025	$	1,620.39	7	$ 11,342.73
268	MITSUBISHI ELECTRICS	Elimsport Timing Kit	1/13/2025	1/17/2025	$	1,616.83	4	$ 6,467.32
269	QUALITY DOOR	3.10.25 Report	3/4/2025	3/10/2025	$	1,615.00	6	$ 9,690.00
270	CINTAS CORP	Materials	11/12/2024	3/31/2025	$	1,609.76	139	$ 223,756.64
271	STTC #30 MOC VIRTUAL	RAYMOND F MOLKENTHIN-05-22-25	5/15/2025	5/22/2025	$	1,609.04	7	$ 11,263.28
272	STTC #30 MOC VIRTUAL	RAYMOND F MOLKENTHIN-06-5-25	5/29/2025	6/5/2025	$	1,608.76	7	$ 11,261.32
273	QUALITROL COMPANY LLC	GFLD Pressure Relief	4/25/2025	5/19/2025	$	1,606.26	24	$ 38,550.24
274	QUALITROL COMPANY LLC	JEFF Pressure Relief	4/26/2025	5/19/2025	$	1,606.26	23	$ 36,943.98
275	STTC #12 LANCASTER	Richard E Jones II	1/23/2025	2/4/2025	$	1,605.46	12	$ 19,265.52
276	SP FLUKE	Fluke Ethernet Test Kit	4/11/2025	4/22/2025	$	1,598.47	11	$ 17,583.17
277	AIRGAS USA, LLC	9151280716	07/01/2024	07/30/2024	$	1,595.34	29	$ 46,264.86
278	AIRGAS USA, LLC	9153348542	09/04/2024	10/03/2024	$	1,594.69	29	$ 46,246.01
279	AIRGAS USA, LLC	9153626704	09/11/2024	10/10/2024	$	1,594.69	29	$ 46,246.01
280	AIRGAS USA, LLC	9154723505	10/16/2024	11/14/2024	$	1,594.04	29	$ 46,227.16
281		9156477060	12/12/2024	1/10/2025	$	1,593.39	29	$ 46,208.31
282	AIRGAS USA, LLC	9152976824	09/01/2024	09/30/2024	$	1,588.70	29	$ 46,072.30
283	HOMEDEPOT.COM	materials	3/18/2025	3/24/2025	$	1,583.64	6	$ 9,501.84
284	AMAZON RETA* C17NU7BE3	Jenkins sub	3/17/2025	3/20/2025	$	1,580.10	3	$ 4,740.30
285	UNITED REFRIG BR #W1	Louver and Compressor	2/13/2025	2/18/2025	$	1,559.19	5	$ 7,795.95
286	MCCLURE CO	CRAGLE JENKINS SUBSTATION	4/29/2025	5/5/2025	$	1,552.85	6	$ 9,317.10
287	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-04-01-25	3/26/2025	4/3/2025	$	1,548.45	8	$ 12,387.60
288	ULINE *SHIP SUPPLIES	BETH Project trash cans	3/20/2025	4/11/2025	$	1,542.53	22	$ 33,935.66
289	GRAYBAR ELECTRIC COMPANY	3.31.25 Report	3/26/2025	3/31/2025	$	1,537.96	5	$ 7,689.80
290	FOUR WINDS CONCRETE	Concrete	6/11/2025	6/17/2025	$	1,530.00	6	$ 9,180.00
291	LEHIGH PRINT & DATA LLC	SS2024-1379	07/13/2024	09/10/2024	$	1,523.90	59	$ 89,910.10
292	HORWITH TRUCKS	report 4/8/25 Eckley	3/13/2025	4/8/2025	$	1,519.97	26	$ 39,519.22
293	ULINE *SHIP SUPPLIES	ULINE	5/2/2025	5/19/2025	$	1,514.50	17	$ 25,746.50
294	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/22/2025	6/10/2025	$	1,510.63	19	$ 28,701.97
295	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	2/4/2025	2/13/2025	$	1,508.41	9	$ 13,575.69
296	ULINE *SHIP SUPPLIES	Bethlehem Project Office Outfit	5/21/2025	6/6/2025	$	1,504.75	16	$ 24,076.00
297	H&H BEVERAGE	465939	08/16/2024	09/13/2024	$	1,502.44	28	$ 42,068.32
298		470815	4/10/2025	5/9/2025	$	1,502.44	29	$ 43,570.76
299		471067	4/25/2025	5/23/2025	$	1,502.44	28	$ 42,068.32
300		471595	5/23/2025	6/20/2025	$	1,502.44	28	$ 42,068.32
301	SCHAEDLER YESCO LANCASTER	Lehigh maintenance Expenses	2/5/2025	2/10/2025	$	1,497.93	5	$ 7,489.65
302	KELLEY BROTHERS LLC	6.19.25 Report	6/9/2025	6/26/2025	$	1,484.00	17	$ 25,228.00
303	STELL ENTERPRISES INC	Suburban materials needed	4/10/2025	4/14/2025	$	1,481.50	4	$ 5,926.00
304	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/6/2025	3/19/2025	$	1,477.41	41	$ 60,573.81
305	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/3/25	3/24/2025	4/4/2025	$	1,474.89	11	$ 16,223.79
306	UNITED REFRIG BR #10	Windsor Chiller Repair	4/14/2025	4/23/2025	$	1,470.44	9	$ 13,233.96
307	CUMBERLAND TRUCK PARTS AL	report 3/11/25 Bachman	2/24/2025	3/14/2025	$	1,463.64	18	$ 26,345.52
308	J.A. & W.A. HESS, INC	concrete	6/13/2025	6/24/2025	$	1,460.68	11	$ 16,067.48
309	SPOTTS APPLIANCE	Susquehanna washer and dryer	1/22/2025	2/13/2025	$	1,456.39	22	$ 32,040.58
310	SHERWOOD TRUCKS	report 3/12/25 MVW	3/5/2025	3/14/2025	$	1,455.56	9	$ 13,100.04

311	ALTEC INDUSTRIES, INC	craig stanley 2/18/25	1/15/2025	2/24/2025	$	1,450.59	40	$ 58,023.60
312	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	1,440.66	14	$ 20,169.24
313	PEIRCE PHELPS E STORE	Crane and Space Sensors	3/27/2025	4/10/2025	$	1,440.46	14	$ 20,166.44
314	CINTAS CORP	Materials	2/7/2025	5/5/2025	$	1,434.29	87	$ 124,783.23
315	COOPER ELECTRIC SCRANTON	3.31.25 Report	3/27/2025	3/31/2025	$	1,430.89	4	$ 5,723.56
316	SHERWOOD TRUCKS	report 5/6/25 MVW	4/28/2025	5/6/2025	$	1,422.98	8	$ 11,383.84
317	TANEYS COSTUME SHOP	3.14.25 Report	2/24/2025	3/17/2025	$	1,414.39	21	$ 29,702.19
318		35314495-001	2/24/2025	4/24/2025	$	1,405.74	59	$ 82,938.66
319	ZORO TOOLS INC	Replacement grid heater	2/16/2025	4/11/2025	$	1,401.29	54	$ 75,669.66
320	ALTEC INDUSTRIES, INC	report 1/2/25 Bachman	12/4/2024	1/3/2025	$	1,390.79	30	$ 41,723.70
321	ULINE *SHIP SUPPLIES	Filters and Belts	4/9/2025	4/17/2025	$	1,385.12	8	$ 11,080.96
322	ELECTRO BATTERY OF PENN	report 3/12/25 MVW	3/5/2025	3/14/2025	$	1,383.30	9	$ 12,449.70
323	Smart Grid Ventures, LLC	PPLSFC20240701	07/01/2024	07/30/2024	$	1,380.00	29	$ 40,020.00
324	ELECTRO BATTERY OF PENN	report 1/28/25 mvw	1/14/2025	1/29/2025	$	1,378.00	15	$ 20,670.00
325	ELECTRO BATTERY OF PENN	report 6/17/25 MVW	6/9/2025	6/17/2025	$	1,378.00	8	$ 11,024.00
326	DES - SCHUYLKILL	LEHCOMPACTOR	2/28/2025	4/23/2025	$	1,361.10	54	$ 73,499.40
327	ULINE *SHIP SUPPLIES	ULINE	2/5/2025	2/19/2025	$	1,360.58	14	$ 19,048.12
328	QUALITY DOOR	garage remotes bethlehem	2/24/2025	3/10/2025	$	1,360.00	14	$ 19,040.00
329		71479566	2/3/2025	4/11/2025	$	1,356.66	67	$ 90,896.22
330	WAREHOUSE BATTERY OUTLET	Battery Outlet	5/8/2025	5/19/2025	$	1,356.38	11	$ 14,920.18
331	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/7/2025	3/21/2025	$	1,352.70	14	$ 18,937.80
332	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/7/2025	3/21/2025	$	1,352.70	14	$ 18,937.80
333	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/7/2025	3/21/2025	$	1,352.70	14	$ 18,937.80
334	ULINE *SHIP SUPPLIES	uline	3/29/2025	4/11/2025	$	1,351.31	13	$ 17,567.03
335	AMAZON MKTPL*DF4AH47U3	Amazon	3/13/2025	3/24/2025	$	1,351.02	11	$ 14,861.22
336	GRAYBAR ELECTRIC COMPANY	GFCI breaker wash bay	3/27/2025	4/11/2025	$	1,342.38	15	$ 20,135.70
337	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	2/6/2025	2/18/2025	$	1,340.84	12	$ 16,090.08
338	JACK ADAMS GLASS COMPANY	Bethlehem project	5/13/2025	6/6/2025	$	1,338.00	24	$ 32,112.00
339	PEIRCE PHELPS-251	Peirce Phelps	2/10/2025	3/5/2025	$	1,335.11	23	$ 30,707.53
340	DENNISON SUPPLY	T10 - Vehicle Gate Repair	5/9/2025	5/22/2025	$	1,329.24	13	$ 17,280.12
341	HORWITH TRUCKS	Tom Piper 3/14/25	3/3/2025	3/24/2025	$	1,326.56	21	$ 27,857.76
342	VSP*EAGLE EYE POWER SOLUT	Eagle Eye	5/19/2025	6/4/2025	$	1,326.04	16	$ 21,216.64
343	DIVERSITEC	HATF RTU AC Rectifier	4/11/2025	4/30/2025	$	1,323.45	19	$ 25,145.55
344	BUILDER'S BOOK, INC.	Books for T&D & LTN/Sub Helpers	2/25/2025	5/27/2025	$	1,321.70	91	$ 120,274.70
345	F.W. WEBB - 81	Lehigh Water Pit capital job	1/20/2025	2/11/2025	$	1,317.97	22	$ 28,995.34
346	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/9/2025	4/15/2025	$	1,315.08	6	$ 7,890.48
347	SCHAEDLER YESCO DISTRIBUT	Juniata MOD Open/Close Switch	2/25/2025	3/6/2025	$	1,302.40	9	$ 11,721.60
348	RADWELL INTERNATIONAL	Bartonsville ETM Repair	3/14/2025	4/1/2025	$	1,296.24	18	$ 23,332.32
349	LOWES #00242*	6.19.25 Report	6/4/2025	6/20/2025	$	1,293.51	16	$ 20,696.16
350	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04I6708600541	09/06/2024	10/04/2024	$	1,287.63	28	$ 36,053.64
351	DES - SCHUYLKILL	LEH2ndfl	1/21/2025	1/31/2025	$	1,285.86	10	$ 12,858.60
352	SHERWOOD TRUCKS	report 5/13/25 MVW	5/5/2025	5/14/2025	$	1,283.74	9	$ 11,553.66
353	ROWLANDS SALES CO INC	C.C.C.	1/14/2025	1/31/2025	$	1,280.00	17	$ 21,760.00
354	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/18/2025	4/30/2025	$	1,269.86	12	$ 15,238.32
355	OCTORARO NATIVE PLANT NUR	Octoraro Spring 2025 delivery	5/5/2025	6/5/2025	$	1,268.48	31	$ 39,322.88
356	ULINE *SHIP SUPPLIES	Windsor chiller project	3/22/2025	4/11/2025	$	1,264.01	20	$ 25,280.20
357	SAMS CLUB #6536	Lehigh Vacuum cleaners	3/3/2025	4/11/2025	$	1,261.28	39	$ 49,189.92
358	STAUFFER GLOVE SAFETY	JCD 04_11_25(3)	4/2/2025	4/15/2025	$	1,259.38	13	$ 16,371.94
359	Americhem International Inc.	W211400	07/30/2024	08/08/2024	$	1,247.12	9	$ 11,224.08
360	LOWES #00907*	salt	2/14/2025	3/4/2025	$	1,246.56	18	$ 22,438.08
361	LOWES #00907*	salt	2/20/2025	3/4/2025	$	1,246.56	12	$ 14,958.72
362	BERMAN TRUCK GROUP LEESPO	Mark Elias 4-14-2025	3/19/2025	4/16/2025	$	1,245.77	28	$ 34,881.56
363	TYNDALE CO INC	3661625	10/01/2024	10/30/2024	$	1,244.40	29	$ 36,087.60
364	PEIRCE PHELPS-251	POC Louver and Training	2/14/2025	3/17/2025	$	1,242.28	31	$ 38,510.68
365	ALTEC INDUSTRIES, INC	Richard E Jones II	2/5/2025	3/17/2025	$	1,238.33	40	$ 49,533.20
366	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$	1,236.55	14	$ 17,311.70
367	MEIER SUPPLY CO #2	6.9.25 Report	6/2/2025	6/9/2025	$	1,235.52	7	$ 8,648.64
368		9158004209	2/5/2025	4/29/2025	$	1,232.16	83	$ 102,269.28
369		9159127483	3/12/2025	4/23/2025	$	1,232.16	42	$ 51,750.72
370		9160017529	4/9/2025	5/29/2025	$	1,231.51	50	$ 61,575.50
371		9160221102	5/1/2025	5/30/2025	$	1,231.51	29	$ 35,713.79
372		9157137527	1/8/2025	2/6/2025	$	1,230.86	29	$ 35,694.94
373	CINTAS CORP	Materials	11/12/2024	3/31/2025	$	1,229.86	139	$ 170,950.54
374	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	1,226.08	5	$ 6,130.40
375	ALTEC INDUSTRIES, INC	Tom Piper 5/19/25	5/1/2025	5/21/2025	$	1,223.06	20	$ 24,461.20
376	GRAYBAR ELECTRIC COMPANY	BACnet Device	08/08/2024	08/21/2024	$	1,213.70	13	$ 15,778.10
377	GRAYBAR ELECTRIC COMPANY	BACnet Device	08/08/2024	08/21/2024	$	1,213.70	13	$ 15,778.10
378	PEIRCE PHELPS-221	Motor and Refrigerant	5/15/2025	5/20/2025	$	1,213.66	5	$ 6,068.30
379		9157602784	1/23/2025	2/21/2025	$	1,211.27	29	$ 35,126.83
380	TRANE SUPPLY-115219	Trane Supply	4/30/2025	5/21/2025	$	1,209.56	21	$ 25,400.76
381		9160401663	4/21/2025	5/29/2025	$	1,209.29	38	$ 45,953.02
382		9159599109	4/1/2025	6/12/2025	$	1,208.30	72	$ 86,997.60
383	AMAZON MKTPL*W32IE0XX3	amazon	2/13/2025	3/5/2025	$	1,208.28	20	$ 24,165.60
384	UNITED REFRIG BR #W1	5.5.25 Report	4/29/2025	5/5/2025	$	1,207.71	6	$ 7,246.26
385	AIRGAS USA, LLC	9151636988	07/10/2024	08/08/2024	$	1,205.15	29	$ 34,949.35
386	AIRGAS USA, LLC	9153901372	09/18/2024	10/17/2024	$	1,204.50	29	$ 34,930.50
387	AIRGAS USA, LLC	9154723520	10/16/2024	11/14/2024	$	1,203.85	29	$ 34,911.65
388		9157137540	1/8/2025	2/6/2025	$	1,203.20	29	$ 34,892.80
389	QUALITROL COMPANY LLC	RTD Probe for ELDR	3/8/2025	3/19/2025	$	1,192.47	11	$ 13,117.17
390	AMERICHEM INTERNATIONAL	americhem	09/05/2024	10/01/2024	$	1,189.09	26	$ 30,916.34
391	ALTEC INDUSTRIES ORACLE	report 6/9/25 Eckley	6/4/2025	6/10/2025	$	1,188.08	6	$ 7,128.48
392	ELECTRO BATTERY OF PENN	report 4/22/25 MVW	4/15/2025	4/23/2025	$	1,187.20	8	$ 9,497.60
393	ELECTRO BATTERY OF PENN	report 5/13/25 MVW	4/29/2025	5/14/2025	$	1,187.20	15	$ 17,808.00
394	ULINE *SHIP SUPPLIES	ULINE	6/4/2025	6/9/2025	$	1,186.76	5	$ 5,933.80
395	COOPER ELECTRIC HAZLETON	cooper electric	5/13/2025	5/29/2025	$	1,183.60	16	$ 18,937.60
396	ULINE *SHIP SUPPLIES	ULINE	4/30/2025	5/19/2025	$	1,179.95	19	$ 22,419.05
397	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-05-15-25	4/29/2025	5/16/2025	$	1,179.47	17	$ 20,050.99
398	SHERWOOD TRUCKS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	1,179.24	9	$ 10,613.16
399		35007889-002	11/25/2024	1/23/2025	$	1,174.43	59	$ 69,291.37
400	LOWES #00242*	3.14.25 Report	3/4/2025	3/17/2025	$	1,170.66	13	$ 15,218.58
401	ULINE *SHIP SUPPLIES	ULINE	3/25/2025	4/8/2025	$	1,161.30	14	$ 16,258.20
402	LANCASTER STARTER & ALTE	Justin Ferguson 3/18/25 COL	3/11/2025	3/19/2025	$	1,160.70	8	$ 9,285.60
403	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	1,158.66	9	$ 10,427.94
404	ULINE *SHIP SUPPLIES	ULINE	3/20/2025	3/24/2025	$	1,156.50	4	$ 4,626.00
405	AMAZON MKTPL*YO3HO3QH3	GPS Devices	3/6/2025	3/20/2025	$	1,155.40	14	$ 16,175.60
406	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-06-13-25	6/4/2025	6/15/2025	$	1,154.64	11	$ 12,701.04
407	MCCLURE CO	Georgetown HVAC	3/19/2025	4/15/2025	$	1,152.98	27	$ 31,130.46
408	ZORO TOOLS INC	faucet control boards	2/24/2025	3/11/2025	$	1,149.68	15	$ 17,245.20
409	HORWITH TRUCKS	report 5/6/25 Eckley	4/29/2025	5/6/2025	$	1,133.77	7	$ 7,936.39
410	STTC #12 LANCASTER	Richard E Jones II	4/16/2025	4/29/2025	$	1,129.17	13	$ 14,679.21
411	LEHIGH TIRE	report 4/1/25 Carrell	3/14/2025	4/3/2025	$	1,126.66	20	$ 22,533.20
412	ULINE *SHIP SUPPLIES	ULINE	3/14/2025	3/24/2025	$	1,112.58	10	$ 11,125.80
413	JACK ADAMS GLASS COMPANY	Lehigh Presidents office Windows	3/19/2025	4/11/2025	$	1,109.00	23	$ 25,507.00
414	DOTZEL TRUCKING	stone	6/17/2025	6/24/2025	$	1,105.20	7	$ 7,736.40
415	ALTEC INDUSTRIES, INC	Justin Ferguson 02/06/2025	1/23/2025	2/7/2025	$	1,101.45	15	$ 16,521.75
416	UNITED RENTALS	3.13.25 Report	3/7/2025	3/17/2025	$	1,099.38	10	$ 10,993.80
417	SUPPLYHOUSE.COM	Lehigh HVAC supplies /filter	1/15/2025	2/11/2025	$	1,098.08	27	$ 29,648.16

418	UNITED ELECTRIC LANCAST	Connell 3-10-25	3/3/2025	3/10/2025	$	1,097.86	7	$ 7,685.02
419	SCHWEITZER ENGINEERING LA	sel boards	2/3/2025	2/20/2025	$	1,096.76	17	$ 18,644.92
420	CINTAS CORP	Cintas	1/13/2025	3/12/2025	$	1,094.88	58	$ 63,503.04
421	UTV INTERNATIONAL	report 3/24/25 Bressi	2/21/2025	3/25/2025	$	1,092.00	32	$ 34,944.00
422	OVERTURE PROMOTIONS	Community Roots materials 2025	6/10/2025	6/20/2025	$	1,089.92	10	$ 10,899.20
423	THE HOME DEPOT #4105	Windsor chiller project	3/23/2025	4/11/2025	$	1,089.06	19	$ 20,692.14
424	INTERSTATE CHEMICAL CO.	Materials	2/5/2025	4/15/2025	$	1,087.29	69	$ 75,023.01
425	INTERSTATE CHEMICAL CO.	Materials	1/10/2025	4/15/2025	$	1,087.29	95	$ 103,292.55
426	TIRE CONSULTANTS INC	Justin Ferguson 4/29/25	3/28/2025	4/30/2025	$	1,085.15	33	$ 35,809.95
427	BLOOD HOUND LLC	bloodhound	5/5/2025	5/9/2025	$	1,084.00	4	$ 4,336.00
428	BLOOD HOUND LLC	bloodhound	6/1/2025	6/12/2025	$	1,084.00	11	$ 11,924.00
429		71440062	2/3/2025	4/11/2025	$	1,080.20	67	$ 72,373.40
430	HT LYONS	Ht lyons	12/27/2024	1/14/2025	$	1,080.00	18	$ 19,440.00
431	ALTEC INDUSTRIES ORACLE	report 6/17/25 Nyer	6/9/2025	6/19/2025	$	1,070.42	10	$ 10,704.20
432	BERGEYS COMMERCIAL TIRE H	Tom Piper 5/1/25	4/23/2025	5/2/2025	$	1,063.21	9	$ 9,568.89
433	ULINE *SHIP SUPPLIES	ULINE	2/1/2025	2/6/2025	$	1,060.58	5	$ 5,302.90
434	GRAND CENTRAL APPLIANCE	grand central appliances	4/29/2025	5/8/2025	$	1,058.94	9	$ 9,530.46
435	HIGHWAY EQUIPMENT & SUPP	report 5/6/25 Nyer	4/28/2025	5/8/2025	$	1,051.21	10	$ 10,512.10
436	LOIKITS INDUSTRIAL SERVIC	5.8.25 Report	10/29/2024	6/2/2025	$	1,051.06	216	$ 227,028.96
437	GRAINGER	3.27.25 Report	3/21/2025	3/27/2025	$	1,043.94	6	$ 6,263.64
438	BERMAN TRUCK GROUP LEESPO	report 2/11/25 MVW	2/3/2025	2/13/2025	$	1,043.33	10	$ 10,433.30
439	ELECTRO BATTERY OF PENN	report 2/17/25 MVW	2/11/2025	2/20/2025	$	1,038.80	9	$ 9,349.20
440	TIRE CONSULTANTS INC	Justin Ferguson 1/24/2025 COL	1/13/2025	1/27/2025	$	1,038.09	14	$ 14,533.26
441	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
442	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
443	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
444	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
445	P STONE, INC.	CC-P.Stone	5/29/2025	6/13/2025	$	1,025.05	15	$ 15,375.75
446	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	1,020.35	9	$ 9,183.15
447	PEIRCE PHELPS-251	Peirce Phelps	2/10/2025	3/5/2025	$	1,019.99	23	$ 23,459.77
448	ULINE *SHIP SUPPLIES	ULINE	2/12/2025	2/19/2025	$	1,014.70	7	$ 7,102.90
449	DOTZEL TRUCKING	Dotzel	5/7/2025	5/16/2025	$	1,013.75	9	$ 9,123.75
450	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	1,013.19	5	$ 5,065.95
451	LAWSON PRODUCTS	report 6/24/25 MVW	6/17/2025	6/25/2025	$	1,007.42	8	$ 8,059.36
452	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/11/2025	2/24/2025	$	1,003.24	13	$ 13,042.12
453	LOWES #00292*	SFC ASPHALT PATCH	3/12/2025	3/17/2025	$	999.58	5	$ 4,997.90
454	CINTAS CORP	Materials	3/5/2025	3/31/2025	$	997.81	26	$ 25,943.06
455	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-05-09-25	4/30/2025	5/9/2025	$	993.79	9	$ 8,944.11
456	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/14/2025	6/2/2025	$	992.54	19	$ 18,858.26
457	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$	990.00	36	$ 35,640.00
458	AMAZON MKTPL*NN5177LE0	LEHSC PRISM UPS	5/27/2025	6/4/2025	$	985.80	8	$ 7,886.40
459	UV SUPERSTORE, INC.	Tri State and UV Bulbs	1/16/2025	1/30/2025	$	983.25	14	$ 13,765.50
460	TYNDALE CO INC	3703201	11/01/2024	11/27/2024	$	980.45	26	$ 25,491.70
461	Americhem International Inc.	W211400-01	08/15/2024	08/23/2024	$	979.88	8	$ 7,839.04
462	MARTINS ELECTRICAL SERVI	Martin's	4/28/2025	5/5/2025	$	979.67	7	$ 6,857.69
463	MARTINS ELECTRICAL SERVI	Martins	4/28/2025	5/22/2025	$	979.67	24	$ 23,512.08
464	LAWSON PRODUCTS	report 5/13/25 MVW	4/25/2025	5/14/2025	$	975.09	19	$ 18,526.71
465	ULINE *SHIP SUPPLIES	stall mats, hvac+water filters	4/18/2025	5/5/2025	$	972.41	17	$ 16,530.97
466		247619306-001	5/8/2025	6/6/2025	$	968.52	29	$ 28,087.08
467	WCT PRODUCTS INC	WCT	2/21/2025	3/12/2025	$	967.96	19	$ 18,391.24
468	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/21/2025	6/10/2025	$	967.40	20	$ 19,348.00
469	UNITED REFRIG BR #10	Compressor for BETSC	2/27/2025	3/17/2025	$	960.07	18	$ 17,281.26
470	COOPER ELEC BLOOMSBURG	Friedman	5/5/2025	5/21/2025	$	955.84	16	$ 15,293.44
471	ELECTRO BATTERY OF PENN	report 3/24/25 Eckley	2/24/2025	4/3/2025	$	954.00	38	$ 36,252.00
472	HOTSTART	SUS Block Heater	12/16/2024	1/8/2025	$	946.96	23	$ 21,780.08
473	MURPHY LUMBER	Lumber	4/16/2025	4/25/2025	$	938.93	9	$ 8,450.37
474	JERRYS ENGINE REPAIR STI	Credit Card	4/30/2025	5/14/2025	$	934.02	14	$ 13,076.28
475	ZORO TOOLS INC	garage door pm supplies	4/10/2025	4/21/2025	$	932.48	11	$ 10,257.28
476	EBAY O*25-12495-20464	Windsor DCC desk repairs	12/29/2024	2/11/2025	$	930.67	44	$ 40,949.48
477	HORWITH TRUCKS	report 6/16/25 Bachman	4/21/2025	5/27/2025	$	927.03	36	$ 33,373.08
478	TRI STATE HVAC EQUIPMENT	tri state hvac	2/27/2025	3/7/2025	$	927.00	8	$ 7,416.00
479	TRI STATE HVAC EQUIPMENT	Tri State and UV Bulbs	1/9/2025	1/30/2025	$	927.00	21	$ 19,467.00
480	TRI STATE HVAC EQUIPMENT	Louver and Compressor	2/6/2025	2/18/2025	$	927.00	12	$ 11,124.00
481	APPLIED IND TECH 2154	report 3/27/25 Nyer	3/20/2025	4/1/2025	$	922.26	12	$ 11,067.12
482	ULINE *SHIP SUPPLIES	filters/ cart wheels	1/22/2025	2/4/2025	$	921.31	13	$ 11,977.03
483	STTC #12 LANCASTER	Richard E Jones II	1/9/2025	2/4/2025	$	915.65	26	$ 23,806.90
484	GEIGER	Forms Used for Storm	3/14/2025	4/7/2025	$	915.52	24	$ 21,972.48
485	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 1/27/25	1/21/2025	1/27/2025	$	910.33	6	$ 5,461.98
486	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 1/27/25	1/21/2025	1/27/2025	$	910.33	6	$ 5,461.98
487	HAJOCA LANCASTER 10	pro press fittings/pipe	4/15/2025	4/28/2025	$	909.75	13	$ 11,826.75
488	AMAZON RETA* WI0E44SW3	PUC Storm Response	3/8/2025	3/18/2025	$	909.46	10	$ 9,094.60
489	ULINE *SHIP SUPPLIES	Line paint wash bay signs	5/2/2025	5/12/2025	$	909.32	10	$ 9,093.20
490	BURNS INDUSTRIAL EQUIPME	report 2/27/25 MVW	2/17/2025	2/28/2025	$	908.95	11	$ 9,998.45
491	LEHIGH TIRE	report 6/17/25 Carrell	5/15/2025	6/17/2025	$	908.42	33	$ 29,977.86
492	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	907.33	9	$ 8,165.97
493	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 3/10/25	2/18/2025	3/10/2025	$	907.30	20	$ 18,146.00
494	OVERHEAD DOOR COMPANY OF	overhead door	12/26/2024	1/14/2025	$	907.10	19	$ 17,234.90
495	IN *AED ONE-STOP SHOPPURC	ZOLL	2/25/2025	3/10/2025	$	904.00	13	$ 11,752.00
496	ELECTRO BATTERY OF PENN	report 2/3/25 Eckley	1/27/2025	2/6/2025	$	901.00	10	$ 9,010.00
497	SUNBURY MOTORS COMPANY	report 3/5/25 NYER	2/24/2025	3/7/2025	$	897.63	11	$ 9,873.93
498	LAWSON PRODUCTS	report 3/12/25 MVW	3/3/2025	3/14/2025	$	895.29	11	$ 9,848.19
499	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	894.58	5	$ 4,472.90
500	MEIER SUPPLY CO #12	Windsor Chiller Repair	4/14/2025	4/23/2025	$	892.39	9	$ 8,031.51
501	CUMMINS OSM	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$	890.40	21	$ 18,698.40
502	CUMMINS OSM	Tool updates in BLM	1/3/2025	1/14/2025	$	890.40	11	$ 9,794.40
503	CUMMINS OSM	Tool updates in WBA	1/3/2025	1/14/2025	$	890.40	11	$ 9,794.40
504	CUMMINS OSM	Tool updates in HAR	3/8/2025	3/20/2025	$	890.40	12	$ 10,684.80
505	CUMMINS OSM	Tool updates in WES	3/8/2025	3/20/2025	$	890.40	12	$ 10,684.80
506	CUMMINS OSM	Tool updates in FRK	4/1/2025	4/11/2025	$	890.40	10	$ 8,904.00
507	CUMMINS OSM	Tool updates in LAN	4/1/2025	4/11/2025	$	890.40	10	$ 8,904.00
508	JMAC SUPPLY	Windsor door supplies	3/26/2025	4/11/2025	$	885.67	16	$ 14,170.72
509	REINHAUSEN MANUFACTURING INC	90713370	11/11/2024	12/19/2024	$	884.04	38	$ 33,593.52
510	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-02-25	4/22/2025	5/5/2025	$	881.26	13	$ 11,456.38
511	LAWSON PRODUCTS	report 1/28/25 mvw	1/14/2025	1/29/2025	$	878.26	15	$ 13,173.90
512	F.W. WEBB - 81	Walbert Plumbing supplies /repai	3/19/2025	4/11/2025	$	871.11	23	$ 20,035.53
513	ULINE *SHIP SUPPLIES	5.30.25 Report	5/3/2025	6/2/2025	$	869.32	30	$ 26,079.60
514	BLOOD HOUND LLC	blood hound	1/21/2025	1/28/2025	$	868.00	7	$ 6,076.00
515	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 2/12/25	2/4/2025	2/18/2025	$	866.96	14	$ 12,137.44
516	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	863.62	7	$ 6,045.34
517	UTV INTERNATIONAL	report 3/24/25 Bressi	3/10/2025	3/25/2025	$	861.61	15	$ 12,924.15
518	CUMMINS OSM	Tool updates in LEH	1/3/2025	1/14/2025	$	858.60	11	$ 9,444.60
519	KRENZ & COMPANY INC	State Hill Fans	6/3/2025	6/16/2025	$	857.53	13	$ 11,147.89
520	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 2/12/25	1/29/2025	2/18/2025	$	852.00	20	$ 17,040.00
521	WEAVERS TIRE SERVICE IN	report 6/3/25 Bressi	5/19/2025	6/3/2025	$	851.81	15	$ 12,777.15
522	PAULB LITITZ	Sinky Gate Parts	12/19/2024	2/4/2025	$	849.99	47	$ 39,949.53
523	SUPPLYHOUSE.COM	supply house .com	4/11/2025	6/2/2025	$	849.42	52	$ 44,169.84
524	UNITED REFRIG BR #10	Windsor Chiller Repair	4/16/2025	4/23/2025	$	848.00	7	$ 5,936.00

525	COLONIAL ELECTRIC SUPPLY	wire for meter cage badge reader	6/2/2025	6/9/2025	$	840.60	7	$ 5,884.20
526	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$	837.04	6	$ 5,022.24
527	MEIER SUPPLY CO #4	Filters Purchase	5/27/2025	6/26/2025	$	831.85	30	$ 24,955.50
528	PAULB LITITZ	Tool stock both trucks/impacts	1/14/2025	2/4/2025	$	826.75	21	$ 17,361.75
529	MPD DIGITAL	C.C.C.	6/11/2025	6/25/2025	$	825.00	14	$ 11,550.00
530		9159599101	4/1/2025	6/12/2025	$	821.48	72	$ 59,146.56
531	A & A AUTO PARTS ST 16	report 4/15/25 Crofchick	3/26/2025	4/15/2025	$	820.96	20	$ 16,419.20
532	BERGEYS DODGE RAM FIAT OF	RAYMOND F MOLKENTHIN-02-10-25	1/31/2025	2/11/2025	$	815.78	11	$ 8,973.58
533	AIRGAS USA, LLC	9151015002	06/19/2024	07/18/2024	$	814.96	29	$ 23,633.84
534	AIRGAS USA, LLC	9152061118	07/24/2024	08/22/2024	$	814.96	29	$ 23,633.84
535	AIRGAS USA, LLC	9155404563	11/06/2024	12/05/2024	$	813.66	29	$ 23,596.14
536	PEIRCE PHELPS-251	Blower Motor	5/21/2025	6/26/2025	$	813.57	36	$ 29,288.52
537	UNITED ELECTRIC LANCAST	Connell 3-3-25	2/21/2025	3/10/2025	$	810.47	17	$ 13,777.99
538	P STONE, INC.	2.7.25 Report	2/3/2025	2/7/2025	$	805.64	4	$ 3,222.56
539	FOUR WINDS CONCRETE	Suburban yard 2 17-1 getaway	5/6/2025	5/13/2025	$	805.60	7	$ 5,639.20
540		9157550168	1/22/2025	2/20/2025	$	804.21	29	$ 23,322.09
541	H&H BEVERAGE	464404	06/07/2024	07/05/2024	$	801.22	28	$ 22,434.16
542	H&H BEVERAGE	466183	08/27/2024	09/30/2024	$	801.22	34	$ 27,241.48
543	H&H BEVERAGE	466358	09/04/2024	10/03/2024	$	801.22	29	$ 23,235.38
544	H&H BEVERAGE	466499	09/10/2024	10/09/2024	$	801.22	29	$ 23,235.38
545	H&H BEVERAGE	466548	09/13/2024	10/11/2024	$	801.22	28	$ 22,434.16
546	H&H BEVERAGE	466679	09/18/2024	10/17/2024	$	801.22	29	$ 23,235.38
547	H&H BEVERAGE	466820	09/24/2024	10/23/2024	$	801.22	29	$ 23,235.38
548	H&H BEVERAGE	466841	09/27/2024	10/25/2024	$	801.22	28	$ 22,434.16
549	H&H BEVERAGE	466969	10/02/2024	10/31/2024	$	801.22	29	$ 23,235.38
550	H&H BEVERAGE	467085	10/08/2024	11/06/2024	$	801.22	29	$ 23,235.38
551	H&H BEVERAGE	467160	10/11/2024	11/08/2024	$	801.22	28	$ 22,434.16
552	H&H BEVERAGE	467268	10/16/2024	11/14/2024	$	801.22	29	$ 23,235.38
553	H&H BEVERAGE	467398	10/22/2024	11/20/2024	$	801.22	29	$ 23,235.38
554	H&H BEVERAGE	467451	10/25/2024	11/22/2024	$	801.22	28	$ 22,434.16
555	H&H BEVERAGE	467595	10/30/2024	11/27/2024	$	801.22	28	$ 22,434.16
556	H&H BEVERAGE	467658	11/06/2024	12/05/2024	$	801.22	29	$ 23,235.38
557	H&H BEVERAGE	467848	11/13/2024	12/12/2024	$	801.22	29	$ 23,235.38
558	H&H BEVERAGE	467958	11/19/2024	12/18/2024	$	801.22	29	$ 23,235.38
559	H&H BEVERAGE	468012	11/22/2024	12/20/2024	$	801.22	28	$ 22,434.16
560	H&H BEVERAGE	467714	11/08/2024	12/20/2024	$	801.22	42	$ 33,651.24
561		487714	11/8/2024	1/14/2025	$	801.22	67	$ 53,681.74
562		468356	12/10/2024	1/8/2025	$	801.22	29	$ 23,235.38
563		469071	1/17/2025	2/14/2025	$	801.22	28	$ 22,434.16
564		469357	1/30/2025	2/28/2025	$	801.22	29	$ 23,235.38
565		469443	2/5/2025	3/6/2025	$	801.22	29	$ 23,235.38
566	AMAZON MKTPL*MD0LN4B13	12kW Generator Repairs	2/21/2025	3/20/2025	$	798.03	27	$ 21,546.81
567	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	795.54	9	$ 7,159.86
568	ULINE *SHIP SUPPLIES	C.C.C.	11/23/2024	1/2/2025	$	794.20	40	$ 31,768.00
569	AIRGAS USA, LLC	9156171993	12/03/2024	12/31/2024	$	792.37	28	$ 22,186.36
570	CINTAS CORP	Materials	11/12/2024	3/31/2025	$	789.19	139	$ 109,697.41
571	AIRGAS USA, LLC	9153220180	09/01/2024	12/26/2024	$	786.37	116	$ 91,218.92
572	UNITED ELECTRIC LANCAST	Douts 4/22/25	4/16/2025	4/28/2025	$	784.73	12	$ 9,416.76
573	ALTEC INDUSTRIES, INC	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	782.72	25	$ 19,568.00
574	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	3/6/2025	3/10/2025	$	782.72	4	$ 3,130.88
575	REINHAUSEN MANUFACTURING INC	90691258	07/30/2024	09/09/2024	$	781.58	41	$ 32,044.78
576		W212868A	11/4/2024	1/8/2025	$	781.01	65	$ 50,765.65
577	R G GROUP LANCASTER	Mark Elias 2-7-2025	1/21/2025	2/7/2025	$	780.67	17	$ 13,271.39
578	STELL ENTERPRISES INC	stell enterprise top soil	2/11/2025	2/18/2025	$	780.00	7	$ 5,460.00
579	HORWITH TRUCKS	report 2/11/25 Bachman	1/16/2025	2/12/2025	$	776.44	27	$ 20,963.88
580	GRAINGER	Liebert Units at LANSC	1/28/2025	2/11/2025	$	771.96	14	$ 10,807.44
581	QUANDEL CONCRETE ONLINE	Shenandoah sub BJO	3/20/2025	3/24/2025	$	769.74	4	$ 3,078.96
582	HOMEDEPOT.COM	Lehigh D sub maintenance expense	6/10/2025	6/26/2025	$	767.44	16	$ 12,279.04
583	SHERWOOD TRUCKS	report 2/3/25 Crofchick	1/23/2025	2/6/2025	$	767.19	14	$ 10,740.66
584	ULINE *SHIP SUPPLIES	ULINE	3/19/2025	6/2/2025	$	766.50	75	$ 57,487.50
585	PRO COMPRESSOR	5.27.25 Report	5/20/2025	6/2/2025	$	757.31	13	$ 9,845.03
586	PRO-VISION SOLUTIONS	report 3/24/25 Eckley	2/28/2025	4/3/2025	$	754.12	34	$ 25,640.08
587	CHECK 001049	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$	753.55	30	$ 22,606.50
588	SCRANTON HEAVY DUTY TRUCK	report 1/28/25 Crofchick	1/17/2025	1/29/2025	$	749.68	12	$ 8,996.16
589	CINTAS CORP	Materials	3/14/2025	5/5/2025	$	748.45	52	$ 38,919.40
590	ULINE *SHIP SUPPLIES	Walbert Supplies	2/1/2025	2/13/2025	$	747.50	12	$ 8,970.00
591	AIA CORPORATION	Books for Helper Class	3/26/2025	5/27/2025	$	747.45	62	$ 46,341.90
592	DUNMORE LUMBER	Suburban yard 17-1 getaway	4/30/2025	5/5/2025	$	745.96	5	$ 3,729.80
593		SS2025-1028	1/18/2025	4/9/2025	$	745.57	81	$ 60,391.17
594	THE HOME DEPOT 4131	DER Materials	6/4/2025	6/11/2025	$	740.44	7	$ 5,183.08
595	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 1/24/2025 COL	1/13/2025	1/27/2025	$	740.11	14	$ 10,361.54
596	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-28-25	2/21/2025	3/4/2025	$	736.02	11	$ 8,096.22
597	F.W. WEBB - 81	Lehigh Water Pit capital job	1/16/2025	2/11/2025	$	735.61	26	$ 19,125.86
598	QUALITY DOOR	Quaility door	4/7/2025	4/29/2025	$	735.00	22	$ 16,170.00
599	BLOOMSBURG METAL COMPANY	C.C.C.	3/27/2025	5/5/2025	$	730.34	39	$ 28,483.26
600	LEHIGH CONSTRUCTION	lehigh Constr Sales- SCR LTN	6/18/2025	6/24/2025	$	727.23	6	$ 4,363.38
601	A & A AUTO PARTS ST 17	report 2/27/25 Nyer	2/20/2025	2/28/2025	$	727.12	8	$ 5,816.96
602	CLEMENS CLEANING VILLAGE,	Clemens Uniform	11/26/2024	12/17/2024	$	726.12	21	$ 15,248.52
603	TRI STATE HVAC EQUIPMENT	Tri State and UV Bulbs	1/7/2025	1/30/2025	$	725.47	23	$ 16,685.81
604	CINTAS CORP	Mtg/Crew Visit/EHS/First Aid	5/6/2025	5/19/2025	$	723.97	13	$ 9,411.61
605	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-02-25	4/22/2025	5/5/2025	$	722.03	13	$ 9,386.39
606	ULINE *SHIP SUPPLIES	ULINE	4/9/2025	4/25/2025	$	721.50	16	$ 11,544.00
607	THE HOME DEPOT #4131	Jim Douts	6/4/2025	6/17/2025	$	720.00	13	$ 9,360.00
608	SHERWOOD TRUCKS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	717.87	8	$ 5,742.96
609	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-03-17-25	3/6/2025	3/18/2025	$	717.65	12	$ 8,611.80
610	LEHIGH PRINT & DATA LLC	VEG DOORHANGERS PRINTING	3/28/2025	4/4/2025	$	715.50	7	$ 5,008.50
611	LOWES #00292*	lowes	2/26/2025	3/5/2025	$	709.24	7	$ 4,964.68
612	QUALITY DOOR	quality door	12/19/2024	1/14/2025	$	705.70	26	$ 18,348.20
613	MPD DIGITAL	C.C.C.	2/25/2025	4/3/2025	$	705.00	37	$ 26,085.00
614	GRAND CENTRAL APPLIANCE	grand central	5/14/2025	6/3/2025	$	703.84	20	$ 14,076.80
615	ABB INC	RMAG Capacitors	3/1/2025	3/25/2025	$	702.00	24	$ 16,848.00
616	ZORO TOOLS INC	door closers	2/10/2025	2/25/2025	$	699.60	15	$ 10,494.00
617	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	698.42	8	$ 5,587.36
618	SP US CARGO CONTROL	US Cargo	4/8/2025	4/25/2025	$	696.28	17	$ 11,836.76
619	SHERWOOD TRUCKS	report 4/8/25 Bressi	3/21/2025	4/9/2025	$	694.29	19	$ 13,191.51
620	KNAUSS & SON	Cedar ave control house lock	1/3/2025	1/14/2025	$	693.24	11	$ 7,625.64
621	HORWITH TRUCKS	Tom Piper 4/15/25	4/9/2025	4/16/2025	$	691.79	7	$ 4,842.53
622	CERTEX PITTSBURGH 118	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$	690.76	11	$ 7,598.36
623	AMAZON MKTPL*OG49J1V03	Bethlehem Power Strips	2/12/2025	5/5/2025	$	686.81	82	$ 56,318.42
624	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	686.31	14	$ 9,608.34
625	ULINE *SHIP SUPPLIES	ULINE	5/29/2025	6/9/2025	$	685.90	11	$ 7,544.90
626	BERMAN TRUCK GROUP LEESPO	report 5/13/25 MVW	5/2/2025	5/14/2025	$	683.83	12	$ 8,205.96
627	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$	680.82	17	$ 11,573.94
628	GRAINGER	grainger	12/17/2024	3/10/2025	$	680.31	83	$ 56,465.73
629	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	3/20/2025	4/16/2025	$	679.46	27	$ 18,345.42
630	SHERWOOD TRUCKS	report 5/28/25 Crofchick	5/9/2025	5/29/2025	$	678.54	20	$ 13,570.80
631	DP RANDLER LANDSCAPI	William V Dailey credit card	2/10/2025	2/14/2025	$	678.29	4	$ 2,713.16

632	UNITED REFRIG BR #17	Windsor Chiller Repair	4/10/2025	4/23/2025	$ 677.48	13	$ 8,807.24
633	SCRANTON HEAVY DUTY TRUCK	report 2/27/25 Crofchick	2/11/2025	3/5/2025	$ 675.35	22	$ 14,857.70
634	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	12/23/2024	1/9/2025	$ 673.42	17	$ 11,448.14
635	THE HOME DEPOT #4105	Lehigh output center project	1/3/2025	2/11/2025	$ 669.99	39	$ 26,129.61
636	SHERWOOD TRUCKS	report 2/27/25 MVW	2/17/2025	2/28/2025	$ 668.36	11	$ 7,351.96
637	COOPER ELECTRIC HAZLETON	McAdoo Sub	4/10/2025	4/22/2025	$ 668.30	12	$ 8,019.60
638	SID HARVEY #47	6.9.25 Report	5/30/2025	6/9/2025	$ 662.50	10	$ 6,625.00
639	LEVRACK LLC	4.11.25 Report	3/14/2025	4/21/2025	$ 662.50	38	$ 25,175.00
640	LEHIGH TIRE	report 1/14/25 Carrell	12/10/2024	1/16/2025	$ 661.91	37	$ 24,490.67
641	GRAYBAR ELECTRIC COMPANY	graybar	12/31/2024	1/20/2025	$ 660.65	20	$ 13,213.00
642	VERTIV CORP	Battery Monitor Cradles	5/7/2025	5/12/2025	$ 658.19	5	$ 3,290.95
643	ALTEC INDUSTRIES ORACLE	report 6/24/25 Nyer	6/19/2025	6/25/2025	$ 657.73	6	$ 3,946.38
644	H AND H SALES ASSOCIATES	Electric Heater	3/18/2025	3/31/2025	$ 657.20	13	$ 8,543.60
645	ALTEC INDUSTRIES, INC	report 3/12/25 Crofchick	3/5/2025	3/14/2025	$ 656.77	9	$ 5,910.93
646	COOPER ELECTRIC SCRANTON	3.24.25 Report	3/19/2025	3/27/2025	$ 656.73	8	$ 5,253.84
647	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-01-06-25	12/30/2024	1/7/2025	$ 652.72	8	$ 5,221.76
648	MOR ELECTRIC HEATING ASSO	Marietta Heater Replacement	1/17/2025	1/28/2025	$ 652.08	11	$ 7,172.88
649	REEDY'S MULCH PRODUC	William V Dailey credit card	1/7/2025	1/13/2025	$ 651.79	6	$ 3,910.74
650	PEIRCE PHELPS E STORE	Blower Motor and Board	5/12/2025	5/21/2025	$ 650.73	9	$ 5,856.57
651	UNITED REFRIG BR #W1	4.21.25 Report	4/14/2025	4/21/2025	$ 649.29	7	$ 4,545.03
652	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6708600541	08/06/2024	09/26/2024	$ 648.81	51	$ 33,089.31
653	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708600541	10/08/2024	11/06/2024	$ 648.81	29	$ 18,815.49
654	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6708600541	11/06/2024	12/13/2024	$ 648.81	37	$ 24,005.97
655	AMAZON MKTPL*NB1DC0BZ1	PROPANE CAGE	5/6/2025	5/9/2025	$ 646.57	3	$ 1,939.71
656	LOWES #00292*	lowes	1/16/2025	1/23/2025	$ 644.36	7	$ 4,510.52
657	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$ 643.33	18	$ 11,579.94
658	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$ 641.07	19	$ 12,180.33
659	AMAZON MKTPL*ZC4593HG2	report 2/3/25 Eckley	1/23/2025	2/6/2025	$ 638.49	14	$ 8,938.86
660	R.J. WALKER CO	4.11.25 Report	3/14/2025	4/21/2025	$ 637.79	38	$ 24,236.02
661	ALTEC INDUSTRIES ORACLE	report 5/28/25 Nyer	5/17/2025	5/29/2025	$ 634.83	12	$ 7,617.96
662	THE HOME DEPOT #4140	DER Materials	3/13/2025	3/31/2025	$ 632.85	18	$ 11,391.30
663	TRACTOR SUPPLY #1403	Yatesville Sub	2/19/2025	2/26/2025	$ 631.72	7	$ 4,422.04
664	SUPPLYHOUSE.COM	supply house .com	4/2/2025	5/20/2025	$ 630.30	48	$ 30,254.40
665	DOTZEL TRUCKING	STONE FOR WHITE HAVEN YARD	5/7/2025	5/15/2025	$ 629.72	8	$ 5,037.76
666	DOTZEL TRUCKING	DOUBLE CHARGE	5/7/2025	5/15/2025	$ 629.72	8	$ 5,037.76
667	AMAZON MKTPL*CY18C9D53	5.1.25 Report	4/25/2025	5/5/2025	$ 627.74	10	$ 6,277.40
668	ALTEC INDUSTRIES, INC	Justin Ferguson 02/06/2025	1/29/2025	2/7/2025	$ 627.57	9	$ 5,648.13
669	SHINER SIGNS INC	Lehigh SC Engr Plaque Deposit	08/09/2024	08/15/2024	$ 620.00	6	$ 3,720.00
670	TOM HESSER CHEVROLET B	report 4/15/25 Crofchick	3/28/2025	4/15/2025	$ 617.33	18	$ 11,111.94
671	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	2/4/2025	2/11/2025	$ 615.75	7	$ 4,310.25
672	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	1/31/2025	2/11/2025	$ 615.75	11	$ 6,773.25
673	AMZN MKTP US*ZP8OA69G0	report 2/3/25 Eckley	1/5/2025	2/6/2025	$ 613.74	32	$ 19,639.68
674	AMZN MKTP US*ZL7AF83C1	report 1/2/25 Eckley	12/3/2024	1/3/2025	$ 613.48	31	$ 19,017.88
675	AUTO PARTS OF SCRANTON	5.20.25 Report	5/7/2025	5/20/2025	$ 612.40	13	$ 7,961.20
676	ALTEC INDUSTRIES, INC	report 3/12/25 Bressi	3/5/2025	3/14/2025	$ 607.59	9	$ 5,468.31
677	AMZN MKTP US*525US8K73	report 2/27/25 Eckley	2/4/2025	2/28/2025	$ 600.13	24	$ 14,403.12
678	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/13/2025	1/30/2025	$ 599.00	17	$ 10,183.00
679	HOMEDEPOT.COM	Ladder program ltn	3/4/2025	3/18/2025	$ 597.84	14	$ 8,369.76
680	ALTEC INDUSTRIES, INC	report 5/13/25 Crofchick	4/23/2025	5/14/2025	$ 596.86	21	$ 12,534.06
681	VERSALIFT EAST	report 1/2/25 Nyer	12/10/2024	1/9/2025	$ 596.20	30	$ 17,886.00
682	SNAVELY & DOSCH 186	CRAIG STANLEY	4/9/2025	4/28/2025	$ 596.01	19	$ 11,324.19
683		9157550156	1/22/2025	2/20/2025	$ 593.96	29	$ 17,224.84
684	CINTAS F50	Materials	2/28/2025	5/5/2025	$ 593.83	66	$ 39,192.78
685	AMAZON MKTPL*C87FL65J3	amazon	2/12/2025	3/5/2025	$ 593.15	21	$ 12,456.15
686	KIMBALL MIDWEST PAYEEZY	report 2/11/25 Nyer	1/24/2025	2/11/2025	$ 591.69	18	$ 10,650.42
687	J HARLEN CO INC	Bucket truck accessories	2/12/2025	2/18/2025	$ 591.48	6	$ 3,548.88
688	THE HOME DEPOT #6956	1.22.25 Report	1/15/2025	1/22/2025	$ 589.49	7	$ 4,126.43
689	SP AGOZTECH	Agoz Tech	3/12/2025	3/24/2025	$ 588.12	12	$ 7,057.44
690	EUREKA STONE QUARRY DALE	eureka stone delivery	1/29/2025	2/13/2025	$ 587.27	15	$ 8,809.05
691	HOUCK SERVICES INC.	Central Maintenance Expenses	4/17/2025	5/1/2025	$ 587.10	14	$ 8,219.40
692	GRAINGER	Liebert Units at LANSC	1/28/2025	2/11/2025	$ 587.01	14	$ 8,218.14
693	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/6/25	12/10/2024	1/7/2025	$ 585.32	28	$ 16,388.96
694	CINTAS CORP	Materials	3/14/2025	5/5/2025	$ 585.13	52	$ 30,426.76
695	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$ 585.13	18	$ 10,532.34
696	PENNSY SUPPLY	Stone Delivery	1/30/2025	2/3/2025	$ 583.20	4	$ 2,332.80
697	BREAKER BROKERS	2.24.25 Report	2/19/2025	3/3/2025	$ 581.94	12	$ 6,983.28
698	COOPER ELECTRIC SCRANTON	3.31.25 Report	3/25/2025	3/31/2025	$ 581.02	6	$ 3,486.12
699	PEIRCE PHELPS-221	Motor and Refrigerant	5/15/2025	5/20/2025	$ 580.00	5	$ 2,900.00
700	PEIRCE PHELPS-221	Motor and Refrigerant	5/15/2025	5/20/2025	$ 580.00	5	$ 2,900.00
701	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04C0050054485	03/01/2024	08/13/2024	$ 578.36	165	$ 95,429.40
702	MCCLURE CO	Georgetown AC	11/27/2024	1/2/2025	$ 578.21	36	$ 20,815.56
703	AMAZON MKTPL*ZP2JG52I1	Lehigh supplies and urinal scree	1/8/2025	2/11/2025	$ 577.35	34	$ 19,629.90
704	TYNDALE CO INC	3568532	07/01/2024	07/30/2024	$ 576.15	29	$ 16,708.35
705	FELLING TRAILERS	report 1/2/25 Crofchick	11/26/2024	1/9/2025	$ 575.08	44	$ 25,303.52
706	COMMERCIAL DOOR - 12	Lezzer Commercial Door	2/12/2025	2/27/2025	$ 574.77	15	$ 8,621.55
707	F.W. WEBB - 81	FWWEBB	5/14/2025	6/2/2025	$ 573.82	19	$ 10,902.58
708	GRAINGER	Cumberland Cabinet - Pest Contro	1/30/2025	2/3/2025	$ 573.36	4	$ 2,293.44
709	ELECTRO BATTERY OF PENN	report 2/3/25 Crofchick	1/27/2025	2/6/2025	$ 572.40	10	$ 5,724.00
710	STTC #12 LANCASTER	Richard E Jones II	1/8/2025	2/4/2025	$ 571.14	27	$ 15,420.78
711	ULINE *SHIP SUPPLIES	ULINE	4/15/2025	4/25/2025	$ 570.58	10	$ 5,705.80
712	ULINE *SHIP SUPPLIES	Bethlehem Project Office Outfit	5/6/2025	6/6/2025	$ 569.53	31	$ 17,655.43
713	KNOX COMPANY INC	Sinky Knox box 4 fire emergency	4/28/2025	5/5/2025	$ 567.10	7	$ 3,969.70
714	CINTAS CORP	Materials	2/7/2025	5/5/2025	$ 566.60	87	$ 49,294.20
715	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$ 562.98	12	$ 6,755.76
716	COOPER ELECTRIC SCRANTON	3.6.25 Report	2/28/2025	3/7/2025	$ 562.72	7	$ 3,939.04
717	PAULB LITITZ	capital tool	5/6/2025	5/20/2025	$ 561.79	14	$ 7,865.06
718	ULINE *SHIP SUPPLIES	ULINE	4/1/2025	4/8/2025	$ 561.50	7	$ 3,930.50
719	WIND GAP ELECTRIC	Walbert Lighting replacement	3/5/2025	5/6/2025	$ 560.37	62	$ 34,742.94
720	CINTAS CORP	Materials	11/12/2024	3/31/2025	$ 560.11	139	$ 77,855.29
721	SID HARVEY #47	6.9.25 Report	6/2/2025	6/9/2025	$ 559.96	7	$ 3,919.72
722	GRAINGER	Subs	3/25/2025	4/2/2025	$ 557.24	8	$ 4,457.92
723		04L6705497010	12/6/2024	1/3/2025	$ 556.64	28	$ 15,585.92
724	QUENCH USA, INC.	Quench &sink filters storm rm	5/2/2025	5/12/2025	$ 556.50	10	$ 5,565.00
725	LIFT INC MOUNTVILLE	RAYMOND F MOLKENTHIN-05-29-25	5/22/2025	5/30/2025	$ 556.11	8	$ 4,448.88
726	QUALITROL COMPANY LLC	SUNB Control Cable	3/25/2025	3/31/2025	$ 555.82	6	$ 3,334.92
727	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$ 554.29	15	$ 8,314.35
728	LED LIGHTING SUPPLY	LED wall packs LANSC garage	3/17/2025	4/11/2025	$ 553.78	25	$ 13,844.50
729	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/14/2025	6/10/2025	$ 553.41	27	$ 14,942.07
730	ULINE *SHIP SUPPLIES	ULINE	4/15/2025	4/25/2025	$ 552.30	10	$ 5,523.00
731	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	1/29/2025	2/11/2025	$ 551.28	13	$ 7,166.64
732	ULINE *SHIP SUPPLIES	DecReport2	12/24/2024	1/2/2025	$ 551.15	9	$ 4,960.35
733	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$ 550.05	16	$ 8,800.80
734	PROVIDENCE BUILDING SUPP	CRAIG STANLEY	3/25/2025	4/28/2025	$ 549.08	34	$ 18,668.72
735	IN *HYDRO WASH OF ALLENTO	c.c.c.	6/25/2025	6/30/2025	$ 549.00	5	$ 2,745.00
736	COOPER ELEC WILLIAMSPORT	Friedman	1/3/2025	1/28/2025	$ 548.89	25	$ 13,722.25
737	SOI NEXIQ	Tool updates in ORW	5/20/2025	6/6/2025	$ 548.55	17	$ 9,325.35
738	SOI NEXIQ	Tool updates in WBA	5/20/2025	6/6/2025	$ 548.55	17	$ 9,325.35

739	SOI NEXIQ	Tool updates in HAR	6/5/2025	6/17/2025	$	548.55	12	$ 6,582.60
740	TRI STATE HVAC EQUIPMENT	Grilles, Daikin Parts & Rain Sui	12/17/2024	1/6/2025	$	546.97	20	$ 10,939.40
741	COOPER ELECTRIC BETHLEHEM	Lehigh O&M projects	2/20/2025	5/5/2025	$	545.90	74	$ 40,396.60
742	QUALITY DOOR	Lehigh SC OH door repair	2/7/2025	2/11/2025	$	545.00	4	$ 2,180.00
743	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$	545.00	4	$ 2,180.00
744	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$	545.00	4	$ 2,180.00
745	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$	545.00	4	$ 2,180.00
746	QUALITY DOOR	Lehigh SC OH door cable replacem	2/7/2025	2/11/2025	$	545.00	4	$ 2,180.00
747	QUALITY DOOR	2.28.25 Report	2/24/2025	3/10/2025	$	545.00	14	$ 7,630.00
748	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$	545.00	36	$ 19,620.00
749	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/5/2025	4/15/2025	$	544.49	10	$ 5,444.90
750	ACTION BATTERY WHOLESALER	Central Maintenance Expenses	5/16/2025	5/30/2025	$	540.93	14	$ 7,573.02
751	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$	539.90	22	$ 11,877.80
752	REAGLE DODGE	report 5/19/25 Eckley	5/6/2025	5/21/2025	$	539.54	15	$ 8,093.10
753	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	538.23	7	$ 3,767.61
754	KIMBALL MIDWEST PAYEEZY	kimball midwest	2/18/2025	3/5/2025	$	536.83	15	$ 8,052.45
755	R G GROUP LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	1/30/2025	2/11/2025	$	536.35	12	$ 6,436.20
756	SOI NEXIQ	Tool updates in BLM	1/2/2025	1/14/2025	$	530.00	12	$ 6,360.00
757	SOI NEXIQ	Tool updates in LAN	3/31/2025	4/11/2025	$	530.00	11	$ 5,830.00
758	FRYS PLASTIC	Lehigh Water meter pit	1/20/2025	5/5/2025	$	529.98	105	$ 55,647.90
759	BATTERY WAREHOUSE	C.C.C.	4/15/2025	5/8/2025	$	529.95	23	$ 12,188.85
760	STARLINK	Starlink Trial	5/2/2025	5/6/2025	$	528.94	4	$ 2,115.76
761	SHERWIN-WILLIAMS705851	Windsor Painting	3/22/2025	4/11/2025	$	528.22	20	$ 10,564.40
762	UNITED REFRIG BR #17	Liebert Units at LANSC	1/30/2025	2/11/2025	$	525.05	12	$ 6,300.60
763	GOTTA GO POTTIES	4.11.25 Report	3/19/2025	4/21/2025	$	524.70	33	$ 17,315.10
764	AMAZON MKTPL*5L6AW2RX3	Racking	4/4/2025	4/10/2025	$	524.69	6	$ 3,148.14
765	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	1/16/2025	2/11/2025	$	524.51	26	$ 13,637.26
766	TSE INTERNATIONAL	report 4/22/25 Crofchick	4/9/2025	4/23/2025	$	521.83	14	$ 7,305.62
767	PEIRCE PHELPS E STORE	R-134a and RTU Open Boards	4/22/2025	5/20/2025	$	516.73	28	$ 14,468.44
768	PEIRCE PHELPS-223	RTU Open Board and Defrost Board	2/19/2025	2/27/2025	$	516.73	8	$ 4,133.84
769	PEIRCE PHELPS E STORE	R-134a and RTU Open Boards	4/22/2025	5/20/2025	$	516.73	28	$ 14,468.44
770	PEIRCE PHELPS E STORE	R-134a and RTU Open Boards	4/22/2025	5/20/2025	$	516.73	28	$ 14,468.44
771	CLEAVELAND PRICE INC	Stationary Arcing Horns for MTON	4/29/2025	5/15/2025	$	516.00	16	$ 8,256.00
772		B47558	1/31/2025	4/16/2025	$	515.60	75	$ 38,670.00
773	ALTEC INDUSTRIES, INC	report 2/27/25 Crofchick	2/14/2025	3/5/2025	$	512.99	19	$ 9,746.81
774	THE HOME DEPOT #6956	1.6.25 Report	12/27/2024	1/7/2025	$	512.86	11	$ 5,641.46
775	BERMAN TRUCK GROUP LEESPO	report 5/13/25 MVW	5/2/2025	5/14/2025	$	510.88	12	$ 6,130.56
776	UNDER PRESSURE CONNECTION	report 3/12/25 Nyer	2/28/2025	3/14/2025	$	510.77	14	$ 7,150.78
777	AMAZON MKTPL*Z78CS1EC2	Lehigh CCC project	1/28/2025	4/11/2025	$	510.01	73	$ 37,230.73
778	ELECTRO BATTERY OF PENN	report 3/24/25 Crofchick	3/13/2025	3/25/2025	$	508.80	12	$ 6,105.60
779	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$	506.96	17	$ 8,618.32
780	SQ *924 LANDSCAPE SUPPLY	Seed	4/21/2025	4/25/2025	$	506.41	4	$ 2,025.64
781	HORWITH TRUCKS	report 1/2/25 Bachman	12/19/2024	1/3/2025	$	506.14	15	$ 7,592.10
782	ZORO TOOLS INC	lubricants, grease, cleaners	2/18/2025	3/4/2025	$	505.53	14	$ 7,077.42
783	AMAZON MKTPL*NZ0K15ES0	Amazon Purchase	5/22/2025	6/2/2025	$	504.47	11	$ 5,549.17
784	IN *FAYETTE TRAILERS LLC	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$	503.50	14	$ 7,049.00
785	THE HOME DEPOT #6956	1.6.25 Report	12/27/2024	1/7/2025	$	503.50	11	$ 5,538.50
786	ACTION/NORTHSHOREDOOR	north sure Commerical door	3/5/2025	3/11/2025	$	503.28	6	$ 3,019.68
787	WESCO - # 1546	Windsor Chiller plant repairs	1/19/2025	2/11/2025	$	502.68	23	$ 11,561.64
788	FSP*MEADOW CONTAINER	meadows	3/9/2025	4/3/2025	$	500.00	25	$ 12,500.00
789	FSP*MEADOW CONTAINER	meadows	3/9/2025	3/31/2025	$	500.00	22	$ 11,000.00
790	THE HOME DEPOT 4186	the home depot	5/16/2025	6/2/2025	$	499.38	17	$ 8,489.46
791	ALTEC INDUSTRIES, INC	report 1/2/25 Eckley	12/7/2024	1/3/2025	$	498.95	27	$ 13,471.65
792	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$	497.44	6	$ 2,984.64
793	ULINE *SHIP SUPPLIES	uline	2/27/2025	3/5/2025	$	496.98	6	$ 2,981.88
794	BATTERY WAREHOUSE HARRISB	batteries for annex chop gate	1/27/2025	2/11/2025	$	496.06	15	$ 7,440.90
795	BATTERY WAREHOUSE HARRISB	chop gate batteries	5/2/2025	5/20/2025	$	496.06	18	$ 8,929.08
796	OVERHEAD DOOR COMPANY OF	overhead door	1/22/2025	3/5/2025	$	492.90	42	$ 20,701.80
797	BRADY WORLDWIDE INC.	Wire label maker for HON subs	1/10/2025	1/16/2025	$	489.92	6	$ 2,939.52
798	HORWITH TRUCKS	report 6/16/25 Bachman	4/15/2025	5/27/2025	$	489.39	42	$ 20,554.38
799	EUREKA STONE QUARRY DALE	eureka stone	1/29/2025	2/7/2025	$	489.30	9	$ 4,403.70
800	ULINE *SHIP SUPPLIES	ULINE	2/27/2025	3/13/2025	$	486.50	14	$ 6,811.00
801	UNITED REFRIG BR #10	united refrigeration	2/25/2025	6/2/2025	$	485.40	97	$ 47,083.80
802	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$	485.00	4	$ 1,940.00
803	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$	485.00	36	$ 17,460.00
804	GRAYBAR ELECTRIC	WESSC Ballasts, extension cord	1/30/2025	2/11/2025	$	483.70	12	$ 5,804.40
805	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/3/25	3/28/2025	4/4/2025	$	483.29	7	$ 3,383.03
806	STEVE SHANNON #45 SCR-RTL	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	483.24	14	$ 6,765.36
807	VERSALIFT EAST	report 6/24/25 Eckley	5/15/2025	6/25/2025	$	483.04	41	$ 19,804.64
808	NAPA STORE 8010058	report 5/20/25 MVW	5/13/2025	5/21/2025	$	482.23	8	$ 3,857.84
809	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/2/2025	6/2/2025	$	481.75	31	$ 14,934.25
810	ZORO TOOLS INC	Storm room surge protectors	1/8/2025	1/17/2025	$	481.61	9	$ 4,334.49
811	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Nyer	12/27/2024	1/9/2025	$	479.10	13	$ 6,228.30
812	BEST BUY 00003418	4.11.25 Report	4/2/2025	4/21/2025	$	476.98	19	$ 9,062.62
813	ACTION/NORTHSHOREDOOR	OHD safety beams	4/24/2025	4/28/2025	$	476.02	4	$ 1,904.08
814	GRAINGER	Graingers	12/16/2024	1/21/2025	$	475.28	36	$ 17,110.08
815	UNITED REFRIG BR #17	Disposal of Old Refrigerant	5/13/2025	5/21/2025	$	474.90	8	$ 3,799.20
816	ALTEC INDUSTRIES ORACLE	report 6/9/25 Nyer	5/29/2025	6/9/2025	$	474.10	11	$ 5,215.10
817	GRAYBAR ELECTRIC COMPANY	graybar	5/8/2025	5/27/2025	$	472.76	19	$ 8,982.44
818	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	467.16	16	$ 7,474.56
819	TIME MANUFACTURING CO	MIKE KLINGER 4/29/25	4/16/2025	4/30/2025	$	464.71	14	$ 6,505.94
820	CHECK 001017	Materials	3/7/2025	5/5/2025	$	463.90	59	$ 27,370.10
821	NAPA STORE 8010058	report 4/15/25 MVW	4/8/2025	4/15/2025	$	463.33	7	$ 3,243.31
822	AMAZON MKTPL*HX1ZY0K03	Central Maintenance Expenses	4/2/2025	5/1/2025	$	462.48	29	$ 13,411.92
823	CINTAS CORP	Materials	2/7/2025	5/5/2025	$	461.38	87	$ 40,140.06
824	BERGEYS WHOLESALE PARTS	Tom Piper 02/06/25	1/22/2025	2/7/2025	$	461.10	16	$ 7,377.60
825	ZORO TOOLS INC	5.2.25 Report	4/28/2025	5/5/2025	$	461.10	7	$ 3,227.70
826	SP TORQUE TIGHT LLC	Mark Elias 06-13-25	5/31/2025	6/15/2025	$	460.00	15	$ 6,900.00
827	SUPPLYHOUSE.COM	Pocono Trans Louver Parts	1/15/2025	1/30/2025	$	458.97	15	$ 6,884.55
828	EAST LAWN SUPPLY CO IN	Lehigh HW circulator pump	1/29/2025	2/11/2025	$	458.51	13	$ 5,960.63
829	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/9/2025	6/10/2025	$	457.74	32	$ 14,647.68
830	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-03-17-25	3/10/2025	3/18/2025	$	456.45	8	$ 3,651.60
831	GRAINGER	report 5/13/25 Crofchick	4/25/2025	5/14/2025	$	455.88	19	$ 8,661.72
832	PAULB LITITZ	Justin Ferguson 4/29/25	4/11/2025	4/30/2025	$	455.79	19	$ 8,660.01
833	AMAZON MKTPL*NN8BR74M0	Materials	5/27/2025	6/26/2025	$	455.04	30	$ 13,651.20
834	BERMAN TRUCK GROUP MUNCY	report 4/22/25	4/17/2025	5/1/2025	$	454.12	14	$ 6,357.68
835	F.W. WEBB - 81	Windsor repairs /supplies	3/15/2025	4/11/2025	$	452.10	27	$ 12,206.70
836	SOI*SNAP-ON INDUSTRIAL	report 3/12/25 Crofchick	2/24/2025	3/14/2025	$	451.61	18	$ 8,128.98
837	SOI*SNAP-ON INDUSTRIAL	report 3/24/25 Nyer	3/14/2025	3/24/2025	$	451.61	10	$ 4,516.10
838	HORWITH TRUCKS	report 6/9/25 Eckley	6/2/2025	6/10/2025	$	451.60	8	$ 3,612.80
839	HORWITH TRUCKS	report 1/7/25 Eckley	12/27/2024	1/9/2025	$	450.48	13	$ 5,856.24
840	THE HOME DEPOT #4105	Windsor Supplies	2/19/2025	5/5/2025	$	450.37	75	$ 33,777.75
841	FOUR WINDS CONCRETE	Cando Sub	4/8/2025	4/14/2025	$	450.00	6	$ 2,700.00
842	DF SUPPLY	DF supply	3/28/2025	4/11/2025	$	449.15	14	$ 6,288.10
843	STEELE'S HARDWARE-STR 1	Mtg/Storm/Material	2/7/2025	2/28/2025	$	446.25	21	$ 9,371.25
844	LOWES #00292*	lowes	12/18/2024	1/14/2025	$	446.18	27	$ 12,046.86
845	FERGUSON ENT, INC 774	ferguson	2/21/2025	3/10/2025	$	445.35	17	$ 7,570.95

846	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	445.29	64	$ 28,498.80
847	AMZN MKTP US*Z77KP38M0	Frackville Electricians	2/5/2025	2/11/2025	$	445.20	6	$ 2,671.20
848	AMZN MKTP US*ZC5N09T71	Yatesville sub	1/30/2025	2/24/2025	$	445.20	25	$ 11,130.00
849	STROUDSBURG ELECTRIC MOTO	Lakeville RIAB capital project	6/4/2025	6/17/2025	$	445.16	13	$ 5,787.08
850	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
851	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
852	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
853	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
854	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
855	FILTERBUY	filters	1/9/2025	1/17/2025	$	444.18	8	$ 3,553.44
856	AMAZON MKTPL*NH9QQ4132	amazon	6/5/2025	6/12/2025	$	443.46	7	$ 3,104.22
857	SYD-01	13010296 material	5/13/2025	5/23/2025	$	442.48	10	$ 4,424.80
858	KIRIPOSKI & SONS	Bethlehem Porta John's	1/30/2025	2/11/2025	$	442.18	12	$ 5,306.16
859	KIRIPOSKI & SONS	Porta Johns Bethlehem project	3/27/2025	4/11/2025	$	442.18	15	$ 6,632.70
860	KIRIPOSKI & SONS	Porta Johns Bethlehem project	2/27/2025	4/11/2025	$	442.18	43	$ 19,013.74
861	KIRIPOSKI & SONS	BETH Project Porta Johns	4/24/2025	6/6/2025	$	442.18	43	$ 19,013.74
862	KIRIPOSKI & SONS	BETH Project Porta Johns	5/22/2025	6/6/2025	$	442.18	15	$ 6,632.70
863	APR SUPPLY CO	C.C.C.	3/28/2025	5/8/2025	$	441.99	41	$ 18,121.59
864	AMAZON.COM*0X77F93S3	report 5/6/25 Eckley	4/3/2025	5/6/2025	$	440.47	33	$ 14,535.51
865	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/18/2025	4/30/2025	$	440.07	12	$ 5,280.84
866	CINTAS CORP	05/20/2025	5/14/2025	5/22/2025	$	439.90	8	$ 3,519.20
867	PEIRCE PHELPS-223	Condenser Fan Motor	1/30/2025	2/7/2025	$	435.80	8	$ 3,486.40
868	PEIRCE PHELPS-251	Compressor for BETSC	2/26/2025	3/17/2025	$	435.80	19	$ 8,280.20
869	BOSCH AUTOMOTIVE SERVICE	Tool updates in LAN	4/7/2025	4/11/2025	$	434.60	4	$ 1,738.40
870	BOSCH AUTOMOTIVE SERVICE	Tool updates in HAR	6/6/2025	6/17/2025	$	434.60	11	$ 4,780.60
871	AIRGAS LLC - NORTH N202	Nitrogen for transformer work	4/4/2025	4/14/2025	$	434.54	10	$ 4,345.40
872	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-01-31-25	1/27/2025	2/3/2025	$	431.80	7	$ 3,022.60
873	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	430.44	9	$ 3,873.96
874	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/5/2025	6/20/2025	$	429.11	15	$ 6,436.65
875	SOKOL QUARRIES INC	3.7.25 Report	2/13/2025	3/7/2025	$	429.03	22	$ 9,438.66
876	ANYTHING TRUCK	report 2/11/25 Bachman	1/14/2025	2/12/2025	$	427.70	29	$ 12,403.30
877	KNAUSS & SON	6.2.25 Report	5/28/2025	6/2/2025	$	426.65	5	$ 2,133.25
878	ULINE *SHIP SUPPLIES	ULINE	1/8/2025	3/10/2025	$	425.19	61	$ 25,936.59
879	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-09-25	5/2/2025	5/14/2025	$	424.66	12	$ 5,095.92
880	AIRGAS USA, LLC	9151139411	07/01/2024	07/30/2024	$	424.46	29	$ 12,309.34
881	HORWITH TRUCKS	report 4/22/25 Bachman	4/10/2025	4/22/2025	$	424.31	12	$ 5,091.72
882	APR SUPPLY CO	parts plumbing	4/10/2025	5/5/2025	$	424.20	25	$ 10,605.00
883	AMAZON RETA* E92GO00Y3	Tom Piper 4/15/25	4/2/2025	4/16/2025	$	423.99	14	$ 5,935.86
884	FERGUSON ENT, INC 774	ferguson	2/27/2025	3/5/2025	$	423.58	6	$ 2,541.48
885	SQ *AUTO PARTS OF TANNERS	report 6/24/25 MVW	6/17/2025	6/25/2025	$	422.96	8	$ 3,383.68
886	HOMEDEPOT.COM	Air snake for toilets/drains	2/28/2025	3/14/2025	$	422.94	14	$ 5,921.16
887	MEIER SUPPLY CO #4	Meier Supply Co	4/25/2025	5/21/2025	$	422.94	26	$ 10,996.44
888	SUPPLYHOUSE.COM	supply house .com	4/3/2025	6/2/2025	$	422.24	60	$ 25,334.40
889	PAULB LITITZ	Sinky Gate Parts	12/19/2024	2/4/2025	$	422.09	47	$ 19,838.23
890	GRAYBAR ELECTRIC COMPANY	graybar	5/8/2025	5/27/2025	$	421.88	19	$ 8,015.72
891	HOMEDEPOT.COM	MIKE KLINGER 3/10/25	2/22/2025	3/10/2025	$	421.88	16	$ 6,750.08
892	RUGS.COM	Lehigh Outdoor walk off mat	4/16/2025	5/5/2025	$	421.86	19	$ 8,015.34
893	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	1/15/2025	2/13/2025	$	421.84	29	$ 12,233.36
894	BERGEYS WHOLESALE PARTS	Tom Piper 6/13/25	5/15/2025	6/15/2025	$	421.77	31	$ 13,074.87
895	THE HOME DEPOT #4113	Salt/Deicer - HARSC Mechanics	1/17/2025	2/3/2025	$	419.16	17	$ 7,125.72
896		9157550193	1/22/2025	2/20/2025	$	419.06	29	$ 12,152.74
897	HORWITH TRUCKS	report 2/11/25 Bachman	1/30/2025	2/12/2025	$	418.06	13	$ 5,434.78
898	HORWITH TRUCKS	report 4/27/25 Bachman	2/18/2025	3/4/2025	$	417.70	14	$ 5,847.80
899	HORWITH TRUCKS	report 6/3/25 Bachman	5/20/2025	6/10/2025	$	417.70	21	$ 8,771.70
900	HORWITH TRUCKS	Tom Piper 5/19/25	5/6/2025	5/21/2025	$	417.70	15	$ 6,265.50
901	AMZN MKTP US*ZG6BD35D2	Salt spreaders snow removal	1/16/2025	2/6/2025	$	415.76	21	$ 8,730.96
902	AMZN MKTP US*C555L4LR3	Salt spreaders Lancsc	2/7/2025	2/18/2025	$	415.76	11	$ 4,573.36
903	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-04-01-25	3/24/2025	4/3/2025	$	415.33	10	$ 4,153.30
904	BERMAN TRUCK GROUP LEESPO	Mark Elias 4-14-2025	3/17/2025	4/16/2025	$	415.25	30	$ 12,457.50
905	SOI*SNAP-ON INDUSTRIAL	report 2/3/25 Crofchick	1/28/2025	2/6/2025	$	415.17	9	$ 3,736.53
906	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/9/2025	1/27/2025	$	414.44	18	$ 7,459.92
907	THE HOME DEPOT 4140	DER Materials	4/30/2025	5/14/2025	$	412.66	14	$ 5,777.24
908	HOFFMAN FORD	Richard E Jones II	4/14/2025	5/13/2025	$	412.40	29	$ 11,959.60
909	AIRGAS USA, LLC	9155841180	12/01/2024	12/30/2024	$	411.48	29	$ 11,932.92
910	NAPA STORE 8010058	report 6/3/25 MVW	5/22/2025	6/3/2025	$	410.60	12	$ 4,927.20
911	NAPA STORE 8010058	report 6/3/25 MVW	5/22/2025	6/3/2025	$	410.60	12	$ 4,927.20
912	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	12/26/2024	2/11/2025	$	409.60	47	$ 19,251.20
913	SUPPLYHOUSE.COM	C.C.C.	1/29/2025	3/12/2025	$	409.52	42	$ 17,199.84
914	ZIPS TRUCK EQUIPMENT INC	report 3/24/25 Nyer	3/11/2025	3/24/2025	$	409.15	13	$ 5,318.95
915	WWW.ZIPS.COM	report 4/15/25 Nyer	3/31/2025	4/15/2025	$	409.15	15	$ 6,137.25
916	THE HOME DEPOT 4185	Chad's Tool Box	5/22/2025	6/4/2025	$	408.10	13	$ 5,305.30
917	PRO-VISION SOLUTIONS	Mark Elias3-18-2024	2/4/2025	3/19/2025	$	407.39	43	$ 17,517.77
918	F.W. WEBB - 81	Output center project support	2/6/2025	4/11/2025	$	407.04	64	$ 26,050.56
919	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/8/2025	6/2/2025	$	406.92	25	$ 10,173.00
920	ULINE *SHIP SUPPLIES	uline	4/5/2025	4/11/2025	$	406.32	6	$ 2,437.92
921	SHERWOOD TRUCKS	report 4/15/25 MVW	4/7/2025	4/15/2025	$	404.93	8	$ 3,239.44
922	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	4/25/2025	5/19/2025	$	403.85	24	$ 9,692.40
923	ELECTRO BATTERY OF PENN	report 3/24/25 Eckley	2/24/2025	4/3/2025	$	402.80	38	$ 15,306.40
924	MARTIN COMPANIES	Douts 4/17/25	4/10/2025	4/28/2025	$	402.75	18	$ 7,249.50
925	MARTIN COMPANIES	Jim Douts	6/11/2025	6/17/2025	$	402.75	6	$ 2,416.50
926	SOI*SNAP-ON INDUSTRIAL	report 2/27/25 Eckley	2/20/2025	2/28/2025	$	400.45	8	$ 3,203.60
927	ULINE *SHIP SUPPLIES	Binsbootscrapper plumbing supply	1/29/2025	2/6/2025	$	400.26	8	$ 3,202.08
928	GRAYBAR ELECTRIC COMPANY	Scott Sub Material	9/18/2024	1/28/2025	$	400.03	132	$ 52,803.96
929	ULINE *SHIP SUPPLIES	C.C.C.	1/22/2025	3/31/2025	$	399.95	68	$ 27,196.60
930	BERMAN TRUCK GROUP LEESPO	RAYMOND F MOLKENTHIN-04-11-25	4/3/2025	4/15/2025	$	398.45	12	$ 4,781.40
931	SUPPLYHOUSE.COM	supply house .com	1/23/2025	1/30/2025	$	398.07	7	$ 2,786.49
932	FACTORY MOTOR PARTS	report 1/14/25 MVW	1/6/2025	1/15/2025	$	397.42	9	$ 3,576.78
933	COOPER ELECTRIC BETHLEHEM	Lehigh O&M projects	3/14/2025	5/5/2025	$	397.29	52	$ 20,659.08
934	COOPER ELECTRIC BETHLEHEM	LEHSODEXOKIT	3/11/2025	4/23/2025	$	395.02	43	$ 16,985.86
935	QUALITY DOOR	Lehigh SC OH door # 9 temp repai	2/7/2025	2/11/2025	$	395.00	4	$ 1,580.00
936	QUALITY DOOR	quality door	5/30/2025	6/11/2025	$	395.00	12	$ 4,740.00
937	AIRGAS USA, LLC	9150785730	06/12/2024	07/11/2024	$	393.66	29	$ 11,416.14
938	GRAYBAR ELECTRIC COMPANY	LED HARSC Ramp	1/22/2025	2/11/2025	$	392.46	20	$ 7,849.20
939	REEDYS MULCH PRODUCTS	William V Dailey credit card	2/18/2025	2/24/2025	$	392.20	6	$ 2,353.20
940	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/10/2025	1/27/2025	$	391.69	17	$ 6,658.73
941	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/13/2025	3/21/2025	$	391.37	8	$ 3,130.93
942	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/13/2025	3/21/2025	$	391.37	8	$ 3,130.93
943	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/13/2025	3/21/2025	$	391.37	8	$ 3,130.93
944	DEFEBO GRAPHICS	report 3/12/25 Bressi	2/27/2025	3/14/2025	$	391.14	15	$ 5,867.10
945	IN *MORGAN EARTHWORKS, LL	Yatesville Substation	2/20/2025	2/24/2025	$	390.38	4	$ 1,561.52
946	THE HOME DEPOT #4108	3.11.25 Report	2/27/2025	3/14/2025	$	390.11	15	$ 5,851.65
947	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	3/6/2025	3/19/2025	$	389.39	13	$ 5,062.07
948	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	389.00	10	$ 3,890.00
949	COOPER ELECTRIC BETHLEHEM	Electrical panel coverage	1/24/2025	2/11/2025	$	387.13	18	$ 6,968.34
950	SOI*SNAP-ON INDUSTRIAL	report 2/13/25 Crofchick	2/8/2025	2/13/2025	$	386.27	5	$ 1,931.35
951	SCHAEDLER YESCO DISTRIBUT	HBGLED	2/20/2025	3/11/2025	$	385.10	19	$ 7,316.90
952	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$	383.51	17	$ 6,519.67

953	CINTAS CORP	05/20/2025	5/14/2025	5/21/2025	$ 383.49	7	$ 2,684.43
954	HAJOCA LANCASTER 10	wye strainer, pressure regulator	4/17/2025	5/5/2025	$ 381.76	18	$ 6,871.68
955	GREENPOND NURSERY INC	dirt fill	3/7/2025	3/14/2025	$ 381.60	7	$ 2,671.20
956	PAULB LITITZ	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$ 381.59	11	$ 4,197.49
957	PAUL B HARDWARE-MECHANIC	Filters and Belts	4/10/2025	4/17/2025	$ 381.58	7	$ 2,671.06
958	THE HOME DEPOT #4186	windsor material tool	3/6/2025	4/10/2025	$ 380.79	35	$ 13,327.65
959	SHERWOOD TRUCKS	report 6/24/25 MVW	6/19/2025	6/25/2025	$ 380.71	6	$ 2,284.26
960	AUTOZONE #1846	report 4/22/25	4/17/2025	5/1/2025	$ 380.50	14	$ 5,327.00
961	AMAZON MKTPL*ZG1EV9KP2	Yatesville Substation	1/18/2025	2/24/2025	$ 380.33	37	$ 14,072.21
962	GRAINGER	grainger	09/25/2024	10/01/2024	$ 378.85	6	$ 2,273.10
963	THE HOME DEPOT 4122	home depot	5/29/2025	6/9/2025	$ 378.58	11	$ 4,164.38
964	UNITED REFRIG BR #W1	Ice Machine Parts	4/3/2025	4/16/2025	$ 377.98	13	$ 4,913.74
965	BERMAN TRUCK GROUP LEESPO	Richard E Jones II	1/9/2025	2/4/2025	$ 377.68	26	$ 9,819.68
966	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-01-14-25	1/8/2025	1/16/2025	$ 377.64	8	$ 3,021.12
967	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-02-25	4/25/2025	5/5/2025	$ 377.64	10	$ 3,776.40
968	ULINE *SHIP SUPPLIES	2.7.25 Report	1/22/2025	2/14/2025	$ 375.87	23	$ 8,645.01
969	ULINE *SHIP SUPPLIES	Filters and Belts	4/9/2025	4/17/2025	$ 375.60	8	$ 3,004.80
970	AMAZON MKTPL*NN51V22K1	DER Materials	5/30/2025	6/11/2025	$ 374.80	12	$ 4,497.60
971	MOUNTAIN ROAD FEED STORE	Mountain Road Feed Store	1/16/2025	1/29/2025	$ 374.18	13	$ 4,864.34
972	MICHIGAN COMPANY	parts for floor scrubber	3/14/2025	4/3/2025	$ 373.62	20	$ 7,472.40
973	THE HOME DEPOT #4105	Lehigh Region supplies	2/3/2025	2/11/2025	$ 372.16	8	$ 2,977.28
974	TYNDALE COMPANY INC	FR clothing	1/8/2025	2/24/2025	$ 372.00	47	$ 17,484.00
975	KAISER BROS CHRYSLER DODG	report 6/3/25 Bressi	5/28/2025	6/3/2025	$ 371.83	6	$ 2,230.98
976	BRADY WORLDWIDE INC.	Lakeville RIAB project	5/30/2025	6/5/2025	$ 371.80	6	$ 2,230.80
977	QUENCH USA, INC.	Quench service water fountains	4/4/2025	4/14/2025	$ 371.00	10	$ 3,710.00
978	STARLINK	Starlink Trial	5/2/2025	5/6/2025	$ 369.94	4	$ 1,479.76
979	AMAZON MKTPL*CS7AJ2ET3	Tom Piper 3/14/25	2/20/2025	3/24/2025	$ 368.90	32	$ 11,804.80
980	NOR*NORTHERN TOOL	salt spreader	1/14/2025	2/4/2025	$ 367.80	21	$ 7,723.80
981	GRAINGER	5.2.25 Report	4/28/2025	5/5/2025	$ 367.55	7	$ 2,572.85
982	REAGLE DODGE	report 2/27/25 Eckley	2/14/2025	2/28/2025	$ 366.65	14	$ 5,133.10
983	LEHIGH VALLEY WIND CO	Bethlehem FS Flow switch replace	4/24/2025	6/6/2025	$ 366.43	43	$ 15,756.49
984	COOPER ELEC WILLIAMSPORT	Susquehanna washer and dryer	1/28/2025	2/13/2025	$ 366.26	16	$ 5,860.16
985	MOR ELECTRIC HEATING ASSO	Warwick Heater Replacement	1/17/2025	1/28/2025	$ 365.86	11	$ 4,024.46
986	LOIKITS INDUSTRIAL SERVIC	Buxmont OH door contacts	12/26/2024	2/11/2025	$ 365.68	47	$ 17,186.96
987	BERGEYS WHOLESALE PARTS	Tom Piper 4/15/25	4/9/2025	4/16/2025	$ 364.62	7	$ 2,552.34
988	HORWITH TRUCKS	Tom Piper 02/20/25	2/6/2025	2/24/2025	$ 364.60	18	$ 6,562.80
989	CINTAS CORP	Cintas	1/13/2025	3/12/2025	$ 364.30	58	$ 21,129.40
990	ULINE *SHIP SUPPLIES	ULINE	5/21/2025	6/9/2025	$ 363.90	19	$ 6,914.10
991	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	1/8/2025	2/4/2025	$ 363.27	27	$ 9,808.29
992	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-03-07-25	3/3/2025	3/10/2025	$ 363.27	7	$ 2,542.89
993	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$ 363.07	14	$ 5,082.98
994	WEST TRUCKERS FRANCHISE	Cando Sub	4/8/2025	4/14/2025	$ 362.50	6	$ 2,175.00
995	WEST TRUCKERS FRANCHISE	Suburban yard capital project	4/22/2025	4/29/2025	$ 362.50	7	$ 2,537.50
996	WEST TRUCKERS FRANCHISE	Suburban yard 2 17-1 getaway	5/6/2025	5/13/2025	$ 362.50	7	$ 2,537.50
997		71447901	2/3/2025	4/11/2025	$ 361.20	67	$ 24,200.40
998	LEHIGH TIRE	report 5/6/25 Carrell CDL	4/23/2025	5/6/2025	$ 360.28	13	$ 4,683.64
999	WEST TRUCKERS FRANCHISE	Concrete	6/11/2025	6/17/2025	$ 360.00	6	$ 2,160.00
1000	TRACTOR SUPPLY #2691	Grilles, Daikin Parts & Rain Sui	12/16/2024	1/6/2025	$ 359.95	21	$ 7,558.95
1001	SHERWIN-WILLIAMS705138	Windsor Painting	3/15/2025	4/11/2025	$ 359.55	27	$ 9,707.85
1002	THE HOME DEPOT 4118	4.11.25 Report	3/21/2025	4/21/2025	$ 359.54	31	$ 11,145.74
1003	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-02-25	4/28/2025	5/5/2025	$ 357.88	7	$ 2,505.16
1004	BRADY WORLDWIDE INC.	brady	1/15/2025	4/4/2025	$ 357.45	79	$ 28,238.55
1005	HORWITH TRUCKS	report 5/6/25 Eckley	4/29/2025	5/6/2025	$ 356.79	7	$ 2,497.53
1006	HORWITH TRUCKS	report 1/2/25 Eckley	12/4/2024	1/3/2025	$ 356.51	30	$ 10,695.30
1007	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	1/2/2025	2/11/2025	$ 355.34	40	$ 14,213.60
1008	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	4/16/2025	4/28/2025	$ 353.98	12	$ 4,247.80
1009	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	4/16/2025	4/28/2025	$ 353.98	12	$ 4,247.80
1010	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	4/16/2025	4/28/2025	$ 353.98	12	$ 4,247.80
1011	SHERWOOD TRUCKS	report 1/7/25 MVW	12/11/2024	1/8/2025	$ 353.83	28	$ 9,907.24
1012	SNEE & SUNDAY CO	Suburban yard capital project	4/10/2025	4/15/2025	$ 352.13	5	$ 1,760.65
1013	MOUNTAIN ROAD FEED STORE	Mountain Road Feed Store	12/12/2024	1/2/2025	$ 351.92	21	$ 7,390.32
1014	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/27/2025	6/10/2025	$ 350.06	14	$ 4,900.84
1015	BATTERIES PLUS 190	C.C.C.	4/8/2025	5/8/2025	$ 349.77	30	$ 10,493.10
1016	AMAZON RETA* T78NT9UG3	3.17.25 Report	2/26/2025	4/23/2025	$ 349.14	56	$ 19,551.84
1017	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/13/2025	6/10/2025	$ 348.23	28	$ 9,750.44
1018	SYD-01	Rockville HVAC Upgrade	4/22/2025	4/28/2025	$ 346.98	6	$ 2,081.88
1019	KIMBALL MIDWEST PAYEEZY	report 6/24/25 Eckley	6/5/2025	6/25/2025	$ 346.65	20	$ 6,933.00
1020	LUZERENE TIRE COMPANY	report 3/24/25 Nyer	3/14/2025	3/24/2025	$ 346.51	10	$ 3,465.10
1021	ALTEC INDUSTRIES, INC	Tom Piper 1/9/25	12/21/2024	1/10/2025	$ 345.75	20	$ 6,915.00
1022	ZORO TOOLS INC	batteries for toilets	3/24/2025	4/10/2025	$ 344.74	17	$ 5,860.58
1023	H WINTER & CO	Windsor Micro Market Project	4/11/2025	5/5/2025	$ 344.66	24	$ 8,271.84
1024	DILLER NURSERY INC.	Transmission Trees	3/3/2025	3/18/2025	$ 344.50	15	$ 5,167.50
1025	THE HOME DEPOT #4108	January Lehigh Maintenance	1/22/2025	2/4/2025	$ 344.35	13	$ 4,476.55
1026	SOUTHERN STATES LLC	Lehigh Maintenance Expenses	4/17/2025	5/1/2025	$ 344.13	14	$ 4,817.82
1027	RTW LANDSCAPE SUPPLY LLC	Qville Stone delivery	5/7/2025	5/21/2025	$ 343.92	14	$ 4,814.88
1028	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	2/12/2025	3/10/2025	$ 343.43	26	$ 8,929.18
1029	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$ 343.42	7	$ 2,403.93
1030	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$ 343.42	7	$ 2,403.93
1031	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$ 343.42	7	$ 2,403.93
1032	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$ 343.42	7	$ 2,403.93
1033	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$ 343.42	7	$ 2,403.93
1034	WWW.THESNOWPLOW.COM	Snow plow shovel	2/5/2025	3/12/2025	$ 342.24	35	$ 11,978.40
1035	SUNBURY MOTORS COMPANY	report 1/2/25 Bressi	12/9/2024	1/3/2025	$ 341.64	25	$ 8,541.00
1036	GRAINGER	Pocono Trans Louver Parts	1/15/2025	1/30/2025	$ 341.05	15	$ 5,115.75
1037		9155404536	11/5/2024	1/16/2025	$ 340.73	72	$ 24,532.56
1038	FOUR WINDS CONCRETE	Suburban yard capital project	4/22/2025	4/29/2025	$ 340.00	7	$ 2,380.00
1039	ALTEC INDUSTRIES, INC	Mark Elias 4-14-2025	3/27/2025	4/16/2025	$ 339.21	20	$ 6,784.20
1040	A & A AUTO PARTS ST 17	report 3/12/25 Nyer	3/3/2025	3/14/2025	$ 339.20	11	$ 3,731.20
1041	THE HOME DEPOT #4122	Ltn	6/2/2025	6/26/2025	$ 338.99	24	$ 8,135.76
1042	SAFETY PRODUCTS INC	Books for T&D & LTN/Sub Helpers	2/25/2025	5/27/2025	$ 338.97	91	$ 30,846.27
1043	ELECTRICAL DISTRBG CO	5.30.25 Report	5/21/2025	6/2/2025	$ 338.14	12	$ 4,057.68
1044	HOMEDEPOT.COM	Safety Summit / Tool repair-repl	2/26/2025	3/14/2025	$ 337.17	16	$ 5,394.72
1045	THE HOME DEPOT #4122	home depot	5/13/2025	5/27/2025	$ 336.90	14	$ 4,716.60
1046	PEIRCE PHELPS-251	Compressor for BETSC	2/27/2025	3/17/2025	$ 336.85	18	$ 6,063.30
1047	ALTEC INDUSTRIES, INC	report 5/13/25 Bressi	5/3/2025	5/14/2025	$ 336.76	11	$ 3,704.36
1048	ALTEC INDUSTRIES, INC	Tom Piper 02/20/25	2/13/2025	2/24/2025	$ 336.33	11	$ 3,699.63
1049	SUPPLYHOUSE.COM	supply house .com	4/3/2025	6/2/2025	$ 336.29	60	$ 20,177.40
1050	KULLY SUPPLY	Binsbootscrapper plumbing supply	1/27/2025	2/6/2025	$ 334.38	10	$ 3,343.80
1051	WESCO - # 1546	Panduit Label maker tape	3/21/2025	4/11/2025	$ 334.10	21	$ 7,016.10
1052	GRAINGER	FRCN MOD Fuses	5/5/2025	5/14/2025	$ 333.77	9	$ 3,003.93
1053	THE HOME DEPOT #4113	batteries	12/17/2024	1/10/2025	$ 333.63	24	$ 8,007.12
1054	WAREHOUSE BATTERY OUTLET	Tom Piper 1/21/25	1/7/2025	1/23/2025	$ 332.63	16	$ 5,322.08
1055	SHERWOOD TRUCKS	report 2/3/25 MVW	1/27/2025	2/4/2025	$ 331.75	8	$ 2,654.00
1056	LEHIGH TIRE	report 4/1/25 Carrell	3/14/2025	4/3/2025	$ 330.60	20	$ 6,612.00
1057	PAULB LITITZ	Justin Ferguson 3/18/25 COL	3/5/2025	3/19/2025	$ 330.57	14	$ 4,627.98
1058	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$ 329.49	18	$ 5,930.82
1059	ALTEC INDUSTRIES, INC	Richard E Jones II	2/15/2025	3/17/2025	$ 328.84	30	$ 9,865.20

1060	KIMBALL MIDWEST PAYEEZY	report 6/9/25 Nyer	5/23/2025	6/9/2025	$	326.64	17	$ 5,552.88
1061	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	326.60	9	$ 2,939.40
1062	SUPPLYHOUSE.COM	Motor and Refrigerant	5/14/2025	5/20/2025	$	326.16	6	$ 1,956.96
1063	SCHAEDLER YESCO DISTRIBUT	batteries	12/17/2024	1/10/2025	$	325.87	24	$ 7,820.88
1064	ALTEC INDUSTRIES, INC	report 1/2/25 Nyer	12/28/2024	1/9/2025	$	325.11	12	$ 3,901.32
1065	HORWITH TRUCKS	report 4/15/25 Eckley	3/20/2025	4/15/2025	$	324.71	26	$ 8,442.46
1066	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Eckley	12/6/2024	1/3/2025	$	324.30	28	$ 9,080.40
1067	SCHAEDLER YESCO DISTRIBUT	Bolts - Digger truck water tanks	1/21/2025	1/27/2025	$	323.91	6	$ 1,943.46
1068	BATTERIES PLUS 190	batteries for floor machine	6/2/2025	6/18/2025	$	323.29	16	$ 5,172.64
1069	HORWITH TRUCKS	report 4/15/25 Eckley	3/20/2025	4/15/2025	$	322.66	26	$ 8,389.16
1070	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$	322.00	16	$ 5,152.00
1071	ULINE *SHIP SUPPLIES	Toilet paper Trash bags	3/7/2025	3/24/2025	$	321.78	17	$ 5,470.26
1072	PEIRCE PHELPS-251	Peirce Phelps	12/19/2024	1/6/2025	$	321.08	18	$ 5,779.44
1073	SCHAEDLER YESCO HAZELTON	Schaedler yesco	1/24/2025	3/5/2025	$	320.63	40	$ 12,825.20
1074	KIMBALL MIDWEST PAYEEZY	kimball midwest	3/14/2025	4/11/2025	$	320.56	28	$ 8,975.68
1075	AMAZON MKTPL*NN8J43NT0	Lehigh upkeep	5/28/2025	6/6/2025	$	320.10	9	$ 2,880.90
1076	UNITED ELECTRIC LANCAST	power pole rtc group	4/1/2025	4/10/2025	$	319.41	9	$ 2,874.69
1077	SOI*SNAP-ON INDUSTRIAL	Brian McCormick 1/22/2025	1/17/2025	1/28/2025	$	318.50	11	$ 3,503.50
1078	PAULB LITITZ	transformer main elec rm	5/6/2025	5/20/2025	$	317.98	14	$ 4,451.72
1079	THE HOME DEPOT #6956	1.30.25 Report	1/24/2025	1/30/2025	$	317.94	6	$ 1,907.64
1080	VIDEO PRODUCTS, INC.	video products	09/05/2024	10/01/2024	$	317.57	26	$ 8,256.82
1081	SYD-01	13010296 materials	4/24/2025	5/5/2025	$	317.28	11	$ 3,490.08
1082	BEST AUTO SVC & TIRE CTR	report 2/3/25 Eckley	12/19/2024	2/6/2025	$	316.94	49	$ 15,530.06
1083	THE HOME DEPOT #4138	MIKE KLINGER 2/12/25	1/31/2025	2/18/2025	$	316.94	18	$ 5,704.92
1084	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/26/2025	3/19/2025	$	316.92	21	$ 6,655.32
1085	AMAZON MKTPL*CQ6141083	Amazon	3/13/2025	3/24/2025	$	316.91	11	$ 3,486.01
1086	UNITED REFRIG BR #10	united refrigeration	3/25/2025	4/10/2025	$	316.60	16	$ 5,065.60
1087	NAPA STORE 8011393	report 4/15/25 MVW	4/9/2025	4/15/2025	$	316.14	6	$ 1,896.84
1088	THE HOME DEPOT #4185	ORW -FRK MOTHER RM FRIDGES	4/14/2025	4/21/2025	$	315.88	7	$ 2,211.16
1089	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	315.86	21	$ 6,633.06
1090	UNITED REFRIG BR #W1	6.9.25 Report	5/30/2025	6/10/2025	$	315.75	11	$ 3,473.25
1091	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-06-13-25	6/2/2025	6/15/2025	$	315.73	13	$ 4,104.49
1092	PAULB LITITZ	Justin Ferguson 1/24/2025 COL	1/15/2025	1/27/2025	$	315.59	12	$ 3,787.08
1093	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$	315.00	16	$ 5,040.00
1094	ULINE *SHIP SUPPLIES	C.C.C.	12/3/2024	1/2/2025	$	314.95	30	$ 9,448.50
1095	LOWES #00522*	Adjustable hole saw kit	6/17/2025	6/30/2025	$	314.82	13	$ 4,092.66
1096	AMAZON MKTPL*NS9MX8U23	Subs Maintance	4/9/2025	4/14/2025	$	314.80	5	$ 1,574.00
1097	UNITED REFRIG BR #W1	5.8.25 Report	5/2/2025	5/8/2025	$	314.74	6	$ 1,888.44
1098	BERMAN TRUCK GROUP LEESPO	report 1/7/25 MVW	1/2/2025	1/8/2025	$	313.95	6	$ 1,883.70
1099	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	312.14	8	$ 2,497.12
1100	SAMSCLUB.COM	March Receipts	3/11/2025	3/25/2025	$	311.04	14	$ 4,354.56
1101	SAMS CLUB #6536	Water for crews	4/28/2025	5/2/2025	$	311.04	4	$ 1,244.16
1102	SAMS CLUB #6536	Water for crews	6/3/2025	6/10/2025	$	311.04	7	$ 2,177.28
1103	P STONE, INC.	CC-P.Stone	4/14/2025	4/21/2025	$	310.83	7	$ 2,175.81
1104	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	4/14/2025	4/29/2025	$	309.95	15	$ 4,649.25
1105	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$	309.12	17	$ 5,255.04
1106	LOWES #00292*	lowes	4/14/2025	5/6/2025	$	308.29	22	$ 6,782.38
1107	AMZN MKTP US*ZX9ZT1A11	amazon	12/13/2024	1/14/2025	$	307.20	32	$ 9,830.40
1108	ALTEC INDUSTRIES, INC	report 3/24/25 Eckley	2/22/2025	4/3/2025	$	307.14	40	$ 12,285.60
1109	MICHIGAN COMPANY	floor machine parts	4/23/2025	5/20/2025	$	306.20	27	$ 8,267.40
1110	LIFT INC READING TRACTOR	Concrete Blade	2/13/2025	2/18/2025	$	305.99	5	$ 1,529.95
1111	ALTEC INDUSTRIES ORACLE	report 6/3/25 Eckley	5/22/2025	6/3/2025	$	305.80	12	$ 3,669.60
1112	NAPA STORE 8011393	report 4/1/25 MVW	3/27/2025	4/1/2025	$	305.62	5	$ 1,528.10
1113	GRAINGER	5.2.25 Report	4/22/2025	5/5/2025	$	305.45	13	$ 3,970.85
1114	SOI*SNAP-ON INDUSTRIAL	Brian McCormick 1/22/2025	1/17/2025	1/28/2025	$	304.20	11	$ 3,346.20
1115	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	304.14	9	$ 2,737.26
1116	BERGEYS WHOLESALE PARTS	Tom Piper 02/06/25	1/27/2025	2/7/2025	$	303.85	11	$ 3,342.35
1117	ALTEC INDUSTRIES ORACLE	Suburban 17-1 getaway	5/29/2025	6/3/2025	$	302.88	5	$ 1,514.40
1118	PAUL B HARDWARE-MECHANIC	tools	5/14/2025	6/9/2025	$	302.66	26	$ 7,869.16
1119	REEDY'S MULCH PRODUC	William V Dailey credit card	5/6/2025	5/12/2025	$	302.10	6	$ 1,812.60
1120	ULINE *SHIP SUPPLIES	Mop/broom holder janitor closets	2/21/2025	2/25/2025	$	301.50	4	$ 1,206.00
1121	COOPER ELECTRIC SCRANTON	1.21.25 Report	1/14/2025	1/23/2025	$	300.97	9	$ 2,708.73
1122	THE HOME DEPOT #4186	2.5.25 Report	1/27/2025	2/6/2025	$	300.58	10	$ 3,005.80
1123	ALTEC INDUSTRIES ORACLE	report 5/19/25 Eckley	5/8/2025	5/21/2025	$	300.37	13	$ 3,904.81
1124	BETHLEHEM BUSINESS FORMS	Scott Sub Material	9/5/2024	1/28/2025	$	299.00	145	$ 43,355.00
1125	THE COPE COMPANY SALT	salt for driveway/sidewalk	2/7/2025	2/18/2025	$	298.92	11	$ 3,288.12
1126	RHOADS ENERGY CORPORATION	cody mummert	3/25/2025	4/15/2025	$	297.19	21	$ 6,240.99
1127	ELECTRO BATTERY OF PENN	report 3/24/25 Crofchick	3/13/2025	3/25/2025	$	296.80	12	$ 3,561.60
1128	LOST CREEK SHOE SHOP	Brad Sheaffer Safety Shoes	3/17/2025	3/18/2025	$	295.90	1	$ 295.90
1129	QUALITY DOOR	Lehigh SC OH door cable replacem	2/7/2025	2/11/2025	$	295.00	4	$ 1,180.00
1130	USA CLEAN BY JON-DON	Vacuum repair parts	1/21/2025	2/4/2025	$	294.26	14	$ 4,119.64
1131	SHERWIN-WILLIAMS705851	Windsor Painting	3/22/2025	4/11/2025	$	293.46	20	$ 5,869.20
1132	GRAINGER	TREX Cabinet Heaters	1/14/2025	2/3/2025	$	293.27	20	$ 5,865.40
1133	THE HOME DEPOT #4186	2.18.25 Report	2/6/2025	2/24/2025	$	293.07	18	$ 5,275.26
1134	Amazon	Community Roots plants materials	09/15/2024	11/15/2024	$	292.17	61	$ 17,822.37
1135	SHERWIN-WILLIAMS705440	sherwin williams	5/19/2025	5/27/2025	$	291.66	8	$ 2,333.28
1136	(PC) 0715 ALL PHASE	March Receipts	2/21/2025	3/12/2025	$	291.58	19	$ 5,540.02
1137	AMAZON MKTPL*V30AD5KO3	report 3/24/25 Eckley	2/27/2025	4/3/2025	$	291.44	35	$ 10,200.40
1138	SP PK SAFETY SUPPLY	Drifire Hard Hat Sunshade Kits	6/5/2025	6/10/2025	$	291.17	5	$ 1,455.85
1139	AMAZON MKTPL*N867F1EI3	amazon	2/27/2025	3/11/2025	$	290.50	12	$ 3,486.00
1140	MCMASTER-CARR	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$	290.31	21	$ 6,096.51
1141	LANCASTER STARTER & ALTE	Richard E Jones II	4/7/2025	4/22/2025	$	290.23	15	$ 4,353.45
1142	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-15-25	5/9/2025	5/16/2025	$	290.23	7	$ 2,031.61
1143	MOUNTAIN RD FEEDSTORE	Mountain Road Feed Store	2/13/2025	2/24/2025	$	289.80	11	$ 3,187.80
1144	AMAZON MKTPL*MI2W36S33	Tom Piper 4/15/25	4/1/2025	4/16/2025	$	289.35	15	$ 4,340.25
1145	THE HOME DEPOT #4186	Home depot	2/3/2025	2/14/2025	$	288.29	11	$ 3,171.19
1146	SQ *AUTO PARTS OF TANNERS	report 6/24/25 MVW	6/17/2025	6/25/2025	$	287.66	8	$ 2,301.28
1147	Americhem International Inc.	W210607-02	06/26/2024	07/05/2024	$	286.14	9	$ 2,575.26
1148	THE HOME DEPOT #4173	Walbert Supplies	1/28/2025	2/13/2025	$	285.30	16	$ 4,564.80
1149	THE HOME DEPOT #4140	DER Install Material	1/9/2025	1/17/2025	$	285.12	8	$ 2,280.96
1150	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/21/2025	2/6/2025	$	284.83	16	$ 4,557.28
1151	COOPER ELECTRIC BETHLEHEM	Windsor chiller project	3/25/2025	4/11/2025	$	284.47	17	$ 4,835.99
1152	THE HOME DEPOT #4110	Sinky Gate Parts	12/19/2024	2/4/2025	$	284.03	47	$ 13,349.41
1153	AMAZON RETA* TN2FV39W3	Tom Piper 3/14/25	2/17/2025	3/24/2025	$	283.84	35	$ 9,934.40
1154	AMAZON MKTPL*ZP46F8OB0	Lehigh supplies and urinal scree	12/30/2024	2/11/2025	$	282.98	43	$ 12,168.14
1155	FILTERBUY	filters/ cart wheels	1/21/2025	2/4/2025	$	282.13	14	$ 3,949.82
1156	AMAZON MARK* I39M59QA3	Community Roots plants materials	10/31/2024	11/15/2024	$	281.91	15	$ 4,228.65
1157	LOWES #01867*	Bethlehem pumps repair /replace	5/16/2025	6/6/2025	$	280.96	21	$ 5,900.16
1158	NAPA STORE 8010058	report 6/3/25 MVW	5/21/2025	6/3/2025	$	280.89	13	$ 3,651.57
1159	SYD-01	13010296 material	5/14/2025	5/23/2025	$	280.70	9	$ 2,526.30
1160	HORWITH TRUCKS	report 3/24/25 Eckley	2/26/2025	4/3/2025	$	279.86	36	$ 10,074.96
1161	ALTEC INDUSTRIES, INC	Mark Elias 4-14-2025	3/20/2025	4/16/2025	$	279.69	27	$ 7,551.63
1162	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/25/2025	4/4/2025	$	278.95	10	$ 2,789.50
1163	ACTION/NORTHSHOREDOOR	north shore commercial door	3/4/2025	3/17/2025	$	278.83	13	$ 3,624.79
1164	NAPA STORE 8011393	report 2/3/25 MVW	1/24/2025	2/4/2025	$	278.71	11	$ 3,065.81
1165	THE HOME DEPOT #4105	Lehigh Presidents office	2/17/2025	5/5/2025	$	278.43	77	$ 21,439.11
1166	ALTEC INDUSTRIES, INC	MIKE KLINGER 4/14/25	3/19/2025	4/16/2025	$	278.25	28	$ 7,791.00

1167	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/13/2025	6/20/2025	$	278.25	7	$ 1,947.75
1168	F.W. WEBB - 81	Lehigh Water Pit capital job	1/15/2025	2/11/2025	$	276.88	27	$ 7,475.76
1169	WAREHOUSE BATTERY OUTLET	warehouse battery outlet	4/7/2025	4/29/2025	$	276.87	22	$ 6,091.14
1170	COOPER ELECTRIC SCRANTON	2.10.25 Report	2/4/2025	2/14/2025	$	276.29	10	$ 2,762.90
1171	STAPLES INC	3.14.25 Report	2/12/2025	3/17/2025	$	276.10	33	$ 9,111.30
1172	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/19/2025	4/1/2025	$	275.81	13	$ 3,585.53
1173	THE HOME DEPOT 4108	4.8.25 Report	3/18/2025	4/23/2025	$	275.65	36	$ 9,923.40
1174	SP EDGE RIGHT	Windsor repairs /supplies	3/13/2025	4/11/2025	$	275.60	29	$ 7,992.40
1175	SHEAFFER SIGNS	Project sign	1/17/2025	1/28/2025	$	275.60	11	$ 3,031.60
1176	THE HOME DEPOT #6956	Space heaters for control houses	1/16/2025	1/27/2025	$	275.52	11	$ 3,030.72
1177	ZORO TOOLS INC	Fuses and Motor	3/10/2025	3/31/2025	$	275.49	21	$ 5,785.29
1178	THE HOME DEPOT #4118	1.24.25 Report	1/13/2025	1/30/2025	$	275.30	17	$ 4,680.10
1179	CH WALTZ SONS INC	1.22.25 Report	12/17/2024	1/22/2025	$	275.12	36	$ 9,904.32
1180	Smart Grid Ventures, LLC	PPLSFC20240804	08/04/2024	08/30/2024	$	275.00	26	$ 7,150.00
1181		9157685175	1/24/2025	4/25/2025	$	274.60	91	$ 24,988.60
1182	THE HOME DEPOT #4120	bulbs/ tools/ batteries	1/30/2025	2/11/2025	$	273.41	12	$ 3,280.92
1183	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$	272.99	100	$ 27,298.66
1184	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$	272.33	100	$ 27,233.27
1185	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$	272.33	100	$ 27,233.27
1186	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$	272.33	100	$ 27,233.27
1187	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$	272.33	100	$ 27,233.27
1188	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$	272.33	100	$ 27,233.27
1189	AMZN MKTP US*ZP0LW44Q2	Ltn	12/27/2024	2/24/2025	$	271.77	59	$ 16,034.43
1190	COOPER ELECTRIC HAZLETON	cooper electric	1/17/2025	2/3/2025	$	271.05	17	$ 4,607.85
1191		71447900	2/3/2025	4/11/2025	$	270.55	67	$ 18,126.85
1192	HOMEDEPOT.COM	stall mats, hvac+water filters	4/17/2025	5/5/2025	$	269.57	18	$ 4,852.26
1193	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	269.26	21	$ 5,654.46
1194	AIRGAS LLC - NORTH N255	Forklift Propane	4/21/2025	4/28/2025	$	268.65	7	$ 1,880.55
1195	PAUL B HARDWARE-MECHANIC	cody mummert	3/19/2025	4/15/2025	$	267.98	27	$ 7,235.46
1196	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$	267.02	17	$ 4,539.34
1197	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/9/2025	1/30/2025	$	266.94	21	$ 5,605.74
1198	ELECTRICAL DISTRBG CO	12455643 - LTN Upgrade	2/5/2025	2/20/2025	$	265.60	15	$ 3,984.00
1199	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/11/2025	6/20/2025	$	265.51	9	$ 2,389.59
1200	COOPER ELECTRIC BETHLEHEM	Leh1stfl/kit	3/28/2025	4/23/2025	$	265.42	26	$ 6,900.92
1201	HORWITH TRUCKS	report 2/3/25 Eckley	1/3/2025	2/6/2025	$	264.99	34	$ 9,009.66
1202	UNITED REFRIG BR #17	tools	2/20/2025	2/25/2025	$	264.99	5	$ 1,324.95
1203	AMAZON MKTPL*665304WN3	amazon	3/28/2025	4/11/2025	$	264.22	14	$ 3,699.08
1204	SCRANTON HEAVY DUTY TRUCK	report 5/13/25 Crofchick	4/17/2025	5/14/2025	$	264.09	27	$ 7,130.43
1205	Wilderness Athlete (dba Working Athlete)	8741	06/21/2024	08/15/2024	$	263.90	55	$ 14,514.50
1206	ULTIMATE SERVICES NATIONW	CC - Ultimate Dumpster - 3/24/25	3/12/2025	3/27/2025	$	262.50	15	$ 3,937.50
1207	ULTIMATE SERVICES NATIONW	CC-Ultimate Dumpster	4/21/2025	5/5/2025	$	262.50	14	$ 3,675.00
1208	ULTIMATE SERVICES NATIONW	CC-Ultimate Dumpster	5/21/2025	6/13/2025	$	262.50	23	$ 6,037.50
1209	ULTIMATE SERVICES NATIONW	CC-Ultimate dumpster	6/24/2025	6/30/2025	$	262.50	6	$ 1,575.00
1210	PEIRCE PHELPS E STORE	Economizer Filters	12/17/2024	1/6/2025	$	262.07	20	$ 5,241.40
1211	THE HOME DEPOT #4105	Lehigh Region supplies	2/2/2025	2/11/2025	$	261.39	9	$ 2,352.51
1212	COOPER ELECTRIC SCRANTON	1.13.25 Report	1/8/2025	1/13/2025	$	261.07	5	$ 1,305.35
1213	G & S FASTENING SYSTEMS	February receipts	2/13/2025	2/21/2025	$	260.08	8	$ 2,080.64
1214	AMAZON MKTPL*1990R6IO3	DER Supplies	3/18/2025	3/28/2025	$	259.89	10	$ 2,598.90
1215	COOPER ELECTRIC HAZLETON	cooper electric	2/12/2025	2/26/2025	$	259.88	14	$ 3,638.32
1216	SCRANTON HEAVY DUTY TRUCK	report 5/13/25 Crofchick	4/16/2025	5/14/2025	$	259.71	28	$ 7,271.88
1217	SHERWOOD TRUCKS	report 2/27/25 Crofchick	2/11/2025	3/5/2025	$	258.62	22	$ 5,689.64
1218	THE HOME DEPOT 4131	Milwaukee Packout	5/6/2025	5/15/2025	$	258.61	9	$ 2,327.49
1219	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/15/2025	1/29/2025	$	258.49	14	$ 3,618.86
1220	ALTEC INDUSTRIES, INC	report 3/12/25 Bressi	2/25/2025	3/14/2025	$	258.43	17	$ 4,393.31
1221	THE HOME DEPOT #4120	bulbs/ tools/ batteries	1/28/2025	2/11/2025	$	258.29	14	$ 3,616.06
1222	SP WOMO LIGHTING FIXTU	Windsor Stairwell light	2/17/2025	5/5/2025	$	257.20	77	$ 19,804.40
1223	HORWITH TRUCKS	report 4/15/25 Eckley	4/3/2025	4/15/2025	$	257.04	12	$ 3,084.48
1224	HORWITH TRUCKS	report 4/15/25 Eckley	4/3/2025	4/15/2025	$	257.04	12	$ 3,084.48
1225	NAPA STORE 8010058	report 5/6/25 MVW	4/23/2025	5/6/2025	$	256.84	13	$ 3,338.92
1226	TRACTOR-SUPPLY-CO #0683	1.22.25 Report	1/13/2025	1/23/2025	$	256.11	10	$ 2,561.10
1227	TRACTOR-SUPPLY-CO #0683	1.22.25 Report	1/13/2025	1/23/2025	$	256.11	10	$ 2,561.10
1228	TRACTOR-SUPPLY-CO #0683	1.22.25 Report	1/13/2025	1/23/2025	$	256.11	10	$ 2,561.10
1229	SAMS CLUB#6567	Windsor Supplies vacuum cleaner	12/19/2024	2/11/2025	$	255.73	54	$ 13,809.42
1230	TSE INTERNATIONAL	report 6/3/25 Bressi	5/20/2025	6/3/2025	$	255.72	14	$ 3,580.08
1231	SHERWOOD TRUCKS	report 6/17/25 MVW	6/12/2025	6/17/2025	$	255.44	5	$ 1,277.20
1232	ALTEC INDUSTRIES ORACLE	report 6/9/25 Nyer	6/4/2025	6/9/2025	$	255.38	5	$ 1,276.90
1233	AMZN MKTP US*Z79LC3391	report 2/11/25 Nyer	2/5/2025	2/11/2025	$	255.31	6	$ 1,531.86
1234	AMZN MKTP US*Z79LC3391	report 3/27/25 Nyer	2/5/2025	4/1/2025	$	255.31	55	$ 14,042.05
1235	CUSSATT EYEWEAR	Ralph Daveler	5/1/2025	5/7/2025	$	255.00	6	$ 1,530.00
1236	AIA CORPORATION	Uniforms	2/25/2025	3/6/2025	$	254.89	9	$ 2,294.01
1237	SHERWIN-WILLIAMS703724	Paint and supplies	2/12/2025	3/12/2025	$	254.56	28	$ 7,127.68
1238	TYNDALE	February 2025	2/6/2025	2/10/2025	$	254.55	4	$ 1,018.20
1239	HORWITH TRUCKS	report 5/20/25 Eckley	5/12/2025	5/21/2025	$	254.38	9	$ 2,289.42
1240	HORWITH TRUCKS	Tom Piper 4/3/25	3/25/2025	4/4/2025	$	254.38	10	$ 2,543.80
1241	AMAZON MKTPL*HY0U49JC3	Walbert Washer and Dryer setup	2/23/2025	5/6/2025	$	253.34	72	$ 18,240.48
1242	FEUSSNERS FORD INC	report 5/28/25 Nyer	5/21/2025	5/29/2025	$	252.87	8	$ 2,022.96
1243	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$	252.61	9	$ 2,273.49
1244	HORWITH TRUCKS	report 4/22/25 Bachman	4/15/2025	4/22/2025	$	251.83	7	$ 1,762.81
1245	THE WEBSTAURANT STORE INC	webstrauntStore	12/19/2024	1/14/2025	$	251.69	26	$ 6,543.94
1246	NAPA STORE 8011393	report 2/11/25 MVW	1/24/2025	2/13/2025	$	251.18	20	$ 5,023.60
1247	BAM LIGHTING INC	Elevator light bulbs	2/26/2025	3/4/2025	$	251.09	6	$ 1,506.54
1248	RILEY SALES, INC.	Grilles, Daikin Parts & Rain Sui	12/19/2024	1/6/2025	$	250.84	18	$ 4,515.12
1249	AMAZON MKTPL*NW5G25GY2	Tom Piper 5/19/25	5/11/2025	5/21/2025	$	250.15	10	$ 2,501.50
1250	SQ *AMERICAN LEAK DETECTI	american leak detection	1/21/2025	1/28/2025	$	250.00	7	$ 1,750.00
1251	ELECTRO BATTERY OF PENN	report 1/2/25 Crofchick	12/2/2024	1/9/2025	$	249.10	38	$ 9,465.80
1252	FEUSSNERS FORD INC	report 5/28/25 Nyer	5/20/2025	5/29/2025	$	249.05	9	$ 2,241.45
1253	HOMEDEPOT.COM	Toilet lifter	3/20/2025	4/3/2025	$	249.01	14	$ 3,486.14
1254	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/9/2025	1/30/2025	$	249.00	21	$ 5,229.00
1255	SCHAEDLER YESCO WILLIAMSP	2.7.25 Report	1/27/2025	2/7/2025	$	248.51	11	$ 2,733.61
1256	AMAZON MKTPL*4A3S32JL3	Lehigh Presidents office locks	3/19/2025	4/11/2025	$	248.46	23	$ 5,714.58
1257	AMAZON MKTPL*2765N56Z3	Community Roots plants materials	10/28/2024	11/15/2024	$	247.90	18	$ 4,462.20
1258	THE HOME DEPOT 4186	LEHinternroom	5/13/2025	5/20/2025	$	247.74	7	$ 1,734.18
1259	SHERWIN-WILLIAMS705138	Windsor Micro Market Project	4/23/2025	6/6/2025	$	247.63	44	$ 10,895.72
1260	LANCASTER STARTER & ALTE	CRAIG STANLEY	3/24/2025	4/28/2025	$	247.25	35	$ 8,653.75
1261	NAPA STORE 8011393	report 6/3/25 MVW	5/22/2025	6/3/2025	$	246.71	12	$ 2,960.52
1262	ULINE *SHIP SUPPLIES	Walbert cleaning supplies	2/4/2025	2/11/2025	$	246.50	7	$ 1,725.50
1263	JAWORSKI SIGN COMPANY	5.2.25 Report	4/22/2025	5/5/2025	$	246.45	13	$ 3,203.85
1264	UNITED REFRIG BR #10	united refrigeration	1/28/2025	2/24/2025	$	245.88	27	$ 6,638.76
1265	IKEA 470599163	report 2/27/25 Nyer	2/5/2025	2/28/2025	$	245.82	23	$ 5,653.86
1266	LOWES #00292*	LOWES	3/3/2025	3/12/2025	$	245.50	9	$ 2,209.50
1267	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-03-07-25	3/3/2025	3/10/2025	$	245.43	7	$ 1,718.01
1268	COOPER ELECTRIC BETHLEHEM	LEhkitchange	1/13/2025	1/21/2025	$	245.42	8	$ 1,963.36
1269	ERNST CONSERVATION SEEDS	SGL211_AgOats	2/4/2025	2/10/2025	$	245.39	6	$ 1,472.34
1270	QUALITY DOOR	Quaility door	4/7/2025	4/29/2025	$	245.00	22	$ 5,390.00
1271	HORWITH TRUCKS	report 6/3/25 Bachman	5/15/2025	6/10/2025	$	244.69	26	$ 6,361.94
1272	HORWITH TRUCKS	Tom Piper 6/13/25	5/20/2025	6/15/2025	$	244.52	26	$ 6,357.52
1273	ALTEC INDUSTRIES, INC	Tom Piper 4/15/25	4/5/2025	4/16/2025	$	244.18	11	$ 2,685.98

1274	AMAZON MKTPL*ZD96Q5PB0	Yatesville sub	1/8/2025	2/25/2025	$	243.70	48	$ 11,697.60
1275	SQ *AUTO PARTS OF TANNERS	report 4/15/25 MVW	4/8/2025	4/15/2025	$	243.29	7	$ 1,703.03
1276	DES - SCHUYLKILL	LEH1stFl	2/4/2025	2/24/2025	$	242.74	20	$ 4,854.80
1277	BEARING AND DRIVE SOLUTIO	bearings and drive	5/16/2025	5/29/2025	$	242.74	13	$ 3,155.62
1278	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	2/5/2025	2/18/2025	$	241.19	13	$ 3,135.47
1279	FACTORY MOTOR PARTS	report 5/20/25 MVW	5/7/2025	5/21/2025	$	241.17	14	$ 3,376.38
1280	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-06-25	1/2/2025	1/7/2025	$	240.64	5	$ 1,203.20
1281	CENTRE CONCRETE MT	Lycoming Sub Access	4/24/2025	5/1/2025	$	240.20	7	$ 1,681.40
1282	CUMBERLAND TRUCK PARTS AL	report 4/1/25 Bachman	3/6/2025	4/1/2025	$	240.07	26	$ 6,241.82
1283	ALTEC INDUSTRIES, INC	report 5/6/25 Eckley	4/24/2025	5/6/2025	$	239.72	12	$ 2,876.64
1284	STAUFFERS OF KISSEL	Community Roots plants materials	10/08/2024	11/15/2024	$	239.33	38	$ 9,094.54
1285	BERMAN TRUCK GROUP LEESPO	report 2/11/25 MVW	2/3/2025	2/13/2025	$	239.18	10	$ 2,391.80
1286	COOPER ELECTRIC BETHLEHEM	LEHitstock	4/10/2025	4/23/2025	$	238.37	13	$ 3,098.81
1287	AMAZON MARK* NA3VU0V61	CC- Amazon	6/16/2025	6/20/2025	$	238.25	4	$ 953.00
1288	DKC*DIGI KEY CORP	Insulated Tools	6/14/2025	6/24/2025	$	238.24	10	$ 2,382.40
1289	STTC #12 LANCASTER	Richard E Jones II	4/15/2025	4/29/2025	$	237.44	14	$ 3,324.16
1290	SCHAEDLER YESCO DISTRIBUT	13861270 material	3/6/2025	3/25/2025	$	237.43	19	$ 4,511.17
1291	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-04-25-25	4/16/2025	4/28/2025	$	237.13	12	$ 2,845.56
1292	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$	237.10	26	$ 6,164.60
1293	ZORO TOOLS INC	Windsor Chiller Repair	4/10/2025	4/23/2025	$	236.97	13	$ 3,080.61
1294	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	236.78	10	$ 2,367.80
1295	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	236.77	10	$ 2,367.70
1296	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	236.77	10	$ 2,367.70
1297	LOWES #01867*	Windsor kitchen project	4/14/2025	5/5/2025	$	236.23	21	$ 4,960.83
1298	AMAZON MKTPL*OM24835B3	Heat kits and Single point conn	4/5/2025	5/9/2025	$	235.90	34	$ 8,020.60
1299	SHERWOOD TRUCKS	report 3/27/25 Nyer	3/26/2025	4/1/2025	$	235.86	6	$ 1,415.16
1300	TRACTOR SUPPLY COMPANY	5.30.25 Report	5/13/2025	6/2/2025	$	235.69	20	$ 4,713.80
1301	LEE ELECTRIC SUPPLY CO	2.14.25 Report	2/7/2025	2/18/2025	$	235.49	11	$ 2,590.39
1302	AMAZON.COM*8X2JY9JW3	Inverters	4/27/2025	5/5/2025	$	235.48	8	$ 1,883.84
1303	JERRYS ENGINE REPAIR STI	Credit Card	3/17/2025	3/24/2025	$	235.21	7	$ 1,646.47
1304	ELERY NAU HARDWARE	CC-Elery Nau True Value Hardware	5/13/2025	5/19/2025	$	235.10	6	$ 1,410.60
1305	THE HOME DEPOT 4158	home depot	5/8/2025	5/20/2025	$	235.09	12	$ 2,821.08
1306	THE HOME DEPOT #4108	3.17.25 Report	3/3/2025	4/23/2025	$	234.91	51	$ 11,980.41
1307	SOI*SNAP-ON INDUSTRIAL	report 4/22/25 Crofchick	4/4/2025	4/23/2025	$	234.88	19	$ 4,462.72
1308	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-01-31-25	1/24/2025	2/3/2025	$	234.67	10	$ 2,346.70
1309	GRAINGER	grainger	09/11/2024	10/01/2024	$	234.27	20	$ 4,685.40
1310	PAULB LITITZ	Justin Ferguson 3/18/25 COL	2/12/2025	3/19/2025	$	233.19	35	$ 8,161.65
1311	SHERWOOD TRUCKS	report 6/17/25 MVW	6/11/2025	6/17/2025	$	233.19	6	$ 1,399.14
1312	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/3/2024	1/3/2025	$	233.18	31	$ 7,228.58
1313	COOPER ELEC BLOOMSBURG	Friedman	5/28/2025	6/26/2025	$	233.14	29	$ 6,761.06
1314	AMAZON RETA* BG02M3XQ3	GPS Devices	3/13/2025	3/20/2025	$	233.09	7	$ 1,631.63
1315	MOYER ELECTRONIC SUPPLY	C.C.C.	1/2/2025	3/26/2025	$	233.08	83	$ 19,345.64
1316	AMAZON MKTPL*SP3B49PZ3	PUC Storm Response	3/6/2025	3/18/2025	$	232.14	12	$ 2,785.68
1317	AMAZON RETA* O88Y33UO3	amazon	2/27/2025	3/5/2025	$	232.14	6	$ 1,392.84
1318	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-31-25	1/24/2025	2/3/2025	$	231.82	10	$ 2,318.20
1319	THE WEBSTAURANT STORE INC	webstraunt	4/5/2025	4/11/2025	$	231.23	6	$ 1,387.38
1320	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$	230.79	16	$ 3,692.64
1321	SHERWOOD TRUCKS	report 5/20/25 Bressi	5/13/2025	5/21/2025	$	230.10	8	$ 1,840.80
1322	SIGNS BY TOMORROW	Windsor ECC Prints	5/9/2025	6/6/2025	$	230.02	28	$ 6,440.56
1323	Penn-Lee Footwear	Safety Shoes	5/5/2025	5/16/2025	$	230.00	11	$ 2,530.00
1324	BERGEYS DODGE RAM FIAT OF	Richard E Jones II	12/23/2024	1/9/2025	$	229.81	17	$ 3,906.77
1325	COOPER ELEC WILLIAMSPORT	Bloom	3/17/2025	4/7/2025	$	229.15	21	$ 4,812.15
1326	AMAZON MKTPL*JF36O9IR3	Justin Ferguson 4/29/25	3/20/2025	4/30/2025	$	228.91	41	$ 9,385.31
1327	RESTAURANT STORE 141	Roundhouse bathroom paper towels	1/2/2025	1/17/2025	$	228.90	15	$ 3,433.50
1328	PAUL B HARDWARE-MECHANIC	paint	1/31/2025	2/13/2025	$	228.73	13	$ 2,973.49
1329	Fry's plastic	Lehigh Water pit Cap job	1/17/2025	2/11/2025	$	228.71	25	$ 5,717.75
1330	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/3/2025	4/10/2025	$	228.50	7	$ 1,599.50
1331	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/26/2025	4/1/2025	$	228.49	6	$ 1,370.94
1332	NAPA STORE 8010058	report 6/3/25 MVW	5/28/2025	6/3/2025	$	228.38	6	$ 1,370.28
1333	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/14/2025	6/2/2025	$	228.12	19	$ 4,334.28
1334	AMAZON MKTPL*7B9930LT3	Windsor repairs /supplies	3/4/2025	4/11/2025	$	227.40	38	$ 8,641.20
1335	NOLT'S AUTO PARTS #7	Mark Elias 2-7-2025	1/9/2025	2/7/2025	$	226.65	29	$ 6,572.85
1336	AMAZON MKTPL*N64TZ68J1	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	225.37	16	$ 3,605.92
1337	THE HOME DEPOT 4113	plumbing	4/11/2025	4/21/2025	$	224.39	10	$ 2,243.90
1338	NAPA STORE 8011393	report 5/6/25 MVW	4/25/2025	5/6/2025	$	224.33	11	$ 2,467.63
1339	VERSALIFT EAST	Tom Piper 3/25/25	3/11/2025	3/27/2025	$	224.32	16	$ 3,589.12
1340	BASSLER EQUIPMENT CO.	bassler equipment	6/9/2025	6/13/2025	$	224.29	4	$ 897.16
1341	THE HOME DEPOT #4108	POC Louver and Training	2/25/2025	3/17/2025	$	224.03	20	$ 4,480.60
1342	QUALITROL COMPANY LLC	Severon oil monitor cable	3/13/2025	3/21/2025	$	223.79	8	$ 1,790.32
1343	AMAZON MKTPL*ZC2D32X40	CC-Amazon-25	1/28/2025	2/26/2025	$	222.60	29	$ 6,455.40
1344	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$	222.20	18	$ 3,999.60
1345	SHERWIN-WILLIAMS705138	Windsor Painting	3/17/2025	4/11/2025	$	221.91	25	$ 5,547.75
1346	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	221.86	21	$ 4,659.06
1347	LOWES #00292*	lowes	1/23/2025	1/28/2025	$	221.08	5	$ 1,105.40
1348	BRADY WORLDWIDE INC.	Suburban yard capital project	3/17/2025	4/1/2025	$	221.05	15	$ 3,315.75
1349	J HARLEN CO INC	Tool trial for HARSC dayroom	1/9/2025	1/16/2025	$	220.68	7	$ 1,544.76
1350	SCHAEDLER YESCO DISTRIBUT	WESSC Ballasts, extension cord	1/28/2025	2/11/2025	$	220.61	14	$ 3,088.54
1351	ZORO TOOLS INC	5.30.25 Report	5/16/2025	6/2/2025	$	220.46	17	$ 3,747.82
1352	AMAZON MKTPL*XD0KV4YA3	Computer backpacks	4/2/2025	4/14/2025	$	220.44	12	$ 2,645.28
1353	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-09-25	5/5/2025	5/14/2025	$	220.16	9	$ 1,981.44
1354	CAR-MIC TRUCK CAPS	Justin Ferguson 3/18/25 COL	3/12/2025	3/19/2025	$	219.42	7	$ 1,535.94
1355	SP MALIBU HOME	Buxmont Water Heater Replacement	1/14/2025	2/11/2025	$	219.00	28	$ 6,132.00
1356	LOWES #00292*	lowes	5/21/2025	5/27/2025	$	218.96	6	$ 1,313.76
1357	THE HOME DEPOT 4105	Bethlehem pumps repair /replace	3/30/2025	6/6/2025	$	218.93	68	$ 14,887.24
1358	ALTEC INDUSTRIES, INC	report 3/27/25 Nyer	3/21/2025	4/1/2025	$	218.75	11	$ 2,406.25
1359	COLLIFLOWER INC HQ	Mark Elias 06-12-25	5/30/2025	6/15/2025	$	218.72	16	$ 3,499.52
1360	HORWITH TRUCKS	report 5/19/25 Eckley	5/1/2025	5/21/2025	$	218.51	20	$ 4,370.20
1361	SUPPLYHOUSE.COM	supply house .com	12/18/2024	1/6/2025	$	218.19	19	$ 4,145.61
1362	PAULS HDWE/GRDN CTR	Buxmont Water Heater Replacement	1/14/2025	2/11/2025	$	218.17	28	$ 6,108.76
1363	NYCO CORPORATION	Tom Piper 1/9/25	12/17/2024	1/10/2025	$	218.07	24	$ 5,233.68
1364	MCMASTER-CARR	MIKE KLINGER 6/2/25	5/9/2025	6/2/2025	$	217.26	24	$ 5,214.24
1365	COOPER ELECTRIC HAZLETON	cooper	5/7/2025	5/16/2025	$	216.71	9	$ 1,950.39
1366	GRAINGER	LEhkitsteamer	4/10/2025	4/23/2025	$	216.14	13	$ 2,809.82
1367	ALTEC CORPORATE 2	report 2/27/25 Nyer	2/18/2025	2/28/2025	$	215.80	10	$ 2,158.00
1368	SUPPLYHOUSE.COM	RTU Open Board and Defrost Board	2/19/2025	2/27/2025	$	215.54	8	$ 1,724.32
1369	ALTEC INDUSTRIES, INC	report 4/8/25 Eckley	3/17/2025	4/8/2025	$	215.39	22	$ 4,738.58
1370	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-28-25	2/18/2025	3/4/2025	$	215.33	14	$ 3,014.62
1371	R G GROUP MOUNTOURSVILL	report 3/12/25 Bressi	2/26/2025	3/14/2025	$	215.32	16	$ 3,445.12
1372	AIA CORPORATION	Open Houses 2025	4/14/2025	6/2/2025	$	214.95	49	$ 10,532.55
1373	AIA CORPORATION	tablecloth for open house	4/11/2025	4/16/2025	$	214.95	5	$ 1,074.75
1374	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 4/29/25	4/18/2025	4/30/2025	$	214.71	12	$ 2,576.52
1375	NYCO CORPORATION	C.C.C.	4/24/2025	5/8/2025	$	214.65	14	$ 3,005.10
1376	HOMEDEPOT.COM	walbert Supplies	12/24/2024	2/11/2025	$	214.61	49	$ 10,515.89
1377	LOWES #00652*	lowes	4/22/2025	4/29/2025	$	214.53	7	$ 1,501.71
1378	ENERGY ONE ELECTRONICS, I	Meter Batteries	4/29/2025	5/14/2025	$	214.32	15	$ 3,214.80
1379	FLEETPRIDE390	report 5/28/25 Crofchick	5/9/2025	5/29/2025	$	214.09	20	$ 4,281.80
1380	WESCO - # 1546	Windsor Chiller plant repairs	1/18/2025	2/11/2025	$	214.08	24	$ 5,137.92

1381	COOPER ELEC BLOOMSBURG	CC-Cooper-25	5/9/2025	5/19/2025	$	213.17	10	$ 2,131.70
1382	ALTEC INDUSTRIES, INC	2.7.25 Report	1/31/2025	2/7/2025	$	213.10	7	$ 1,491.70
1383		3866604	3/3/2025	4/1/2025	$	212.40	29	$ 6,159.60
1384	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/22/2025	2/6/2025	$	212.15	15	$ 3,182.25
1385	ALTEC INDUSTRIES, INC	Richard E Jones II	2/21/2025	3/17/2025	$	212.08	24	$ 5,089.92
1386	DUNMORE LUMBER	Suburban yard capital project	3/25/2025	4/1/2025	$	211.98	7	$ 1,483.86
1387	LOWES #01127*	Quarryville shop bulbs	5/14/2025	5/21/2025	$	211.96	7	$ 1,483.72
1388	FERGUSON ENT, INC 114	ferguson	1/2/2025	1/14/2025	$	211.79	12	$ 2,541.48
1389	INDEPENDENCE FORD	report 2/27/25 Bressi	2/12/2025	3/12/2025	$	211.31	28	$ 5,916.68
1390	Lowes	Martin Gilroy	1/15/2025	1/21/2025	$	211.23	6	$ 1,267.38
1391	APR SUPPLY CO	apr supply	12/30/2024	1/14/2025	$	211.09	15	$ 3,166.35
1392	LOWES #00292*	lowes	1/23/2025	1/28/2025	$	210.94	5	$ 1,054.70
1393	CAPITAL ELEC MECHANICSBUR	shop	1/10/2025	1/30/2025	$	210.73	20	$ 4,214.60
1394	ALTEC INDUSTRIES, INC	report 6/16/25 Bachman	4/24/2025	5/27/2025	$	210.72	33	$ 6,953.76
1395	AMZN MKTP US*Z774H7VA2	Yatesville sub	1/29/2025	2/24/2025	$	210.12	26	$ 5,463.12
1396	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	210.00	14	$ 2,940.00
1397		99479A	12/31/2024	4/1/2025	$	209.99	91	$ 19,109.09
1398	THE HOME DEPOT #4131	Spray roller, paint accessories	4/25/2025	5/5/2025	$	209.73	10	$ 2,097.30
1399	ZORO TOOLS INC	filters	3/21/2025	4/3/2025	$	209.50	13	$ 2,723.50
1400	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-01-31-25	1/25/2025	2/3/2025	$	208.80	9	$ 1,879.20
1401	HARBOR FREIGHT TOOLS3423	report 1/21/25 Nyer	1/14/2025	1/21/2025	$	208.72	7	$ 1,461.04
1402	SUPPLYHOUSE.COM	supply house .com	4/2/2025	5/20/2025	$	208.45	48	$ 10,005.60
1403	CAPITOL ACE HDWE	Walbert Water cooler and coffee	1/26/2025	2/11/2025	$	206.88	16	$ 3,310.08
1404	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/10/2025	3/10/2025	$	206.67	28	$ 5,786.76
1405	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	12/18/2024	1/2/2025	$	206.62	15	$ 3,099.30
1406	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/10/2025	3/10/2025	$	206.59	28	$ 5,784.52
1407	STAPLES 00115006	OFFICE Supplies	2/13/2025	5/5/2025	$	206.55	81	$ 16,730.55
1408	NAPA STORE 8010058	report 1/28/25 mvw	1/21/2025	1/29/2025	$	206.47	8	$ 1,651.76
1409	EPHRATA AGWAY	Corp Credit card	5/29/2025	6/2/2025	$	206.02	4	$ 824.08
1410	THE HOME DEPOT #4186	2.20.25 Report	2/7/2025	2/24/2025	$	205.31	17	$ 3,490.27
1411	KIMBALL MIDWEST PAYEEZY	report 2/3/25 Eckley	1/3/2025	2/6/2025	$	204.85	34	$ 6,964.90
1412	RHOADS ENERGY CORPORATION	cody mummert	2/7/2025	3/17/2025	$	204.65	38	$ 7,776.70
1413	HORWITH TRUCKS	report 4/8/25 Eckley	3/18/2025	4/8/2025	$	204.57	21	$ 4,295.97
1414	HORWITH TRUCKS	Tom Piper 02/20/25	2/6/2025	2/24/2025	$	204.57	18	$ 3,682.26
1415	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/17/2025	3/25/2025	$	204.29	8	$ 1,634.32
1416	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-01-14-25	1/8/2025	1/16/2025	$	204.18	8	$ 1,633.44
1417	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-02-25	4/28/2025	5/5/2025	$	204.18	7	$ 1,429.26
1418	NOLTS FACTORY WAREHOUSE	Justin Ferguson 1/24/2025 COL	1/13/2025	1/27/2025	$	204.04	14	$ 2,856.56
1419	THE WEBSTAURANT STORE INC	Panic bar man gate Lancaster	1/24/2025	2/4/2025	$	203.83	11	$ 2,242.13
1420	ULINE *SHIP SUPPLIES	Filters and Belts	4/9/2025	4/17/2025	$	203.60	8	$ 1,628.80
1421	THE HOME DEPOT #4118	Suburban yard 2 17-1 getaway	4/30/2025	5/8/2025	$	203.01	8	$ 1,624.08
1422	HALDEMAN EQUIPMENT CO	Garage pump repair	3/27/2025	4/4/2025	$	202.77	8	$ 1,622.16
1423	LOWES #02763*	lowes	12/28/2024	1/31/2025	$	202.62	34	$ 6,889.08
1424	LOWES #02706*	C.C.C.	4/25/2025	5/8/2025	$	202.58	13	$ 2,633.54
1425	NAPA STORE 8010058	report 4/22/25 MVW	4/15/2025	4/23/2025	$	201.76	8	$ 1,614.08
1426	COOPER ELECTRIC BETHLEHEM	LEHCompactor2	3/18/2025	4/4/2025	$	201.40	17	$ 3,423.80
1427	COLLIFLOWER INC HQ	Mark Elias 2-7-2025	1/22/2025	2/7/2025	$	201.15	16	$ 3,218.40
1428	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/24/2025	2/6/2025	$	200.69	13	$ 2,608.97
1429	R F FAGER COMPANY HARRI	parts plumbing	3/6/2025	3/24/2025	$	200.15	18	$ 3,602.70
1430	THE HOME DEPOT 4105	Bethlehem pumps repair /replace	5/2/2025	6/6/2025	$	200.08	35	$ 7,002.80
1431	MITSUBISHI ELECTRICS	Lehigh Maintenance Material Feb2	2/10/2025	3/6/2025	$	200.00	24	$ 4,800.00
1432	HOMEDEPOT.COM	Yatesville sub	3/11/2025	3/18/2025	$	199.71	7	$ 1,397.97
1433	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/10/2025	2/6/2025	$	199.49	27	$ 5,386.23
1434	SCRANTON HEAVY DUTY TRUCK	report 6/3/25 Crofchick	5/21/2025	6/4/2025	$	199.41	14	$ 2,791.74
1435	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/19/2025	6/10/2025	$	199.25	22	$ 4,383.50
1436	LEZZER LUMBER # 24	Output center project support	2/12/2025	4/11/2025	$	198.94	58	$ 11,538.52
1437	THE HOME DEPOT #4118	5.30.25 Report	5/21/2025	6/2/2025	$	198.46	12	$ 2,381.52
1438	RADWELL INTERNATIONAL	SUS 500 Control light	4/10/2025	4/17/2025	$	198.12	7	$ 1,386.84
1439	BERMAN TRUCK GROUP LEESPO	Richard E Jones II	12/13/2024	1/9/2025	$	198.08	27	$ 5,348.16
1440	COOPER ELECTRIC SCRANTON	3.10.25 Report	3/4/2025	3/17/2025	$	198.08	13	$ 2,575.04
1441	THE HOME DEPOT #4186	Home Depot	4/1/2025	4/23/2025	$	197.62	22	$ 4,347.64
1442	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	197.47	9	$ 1,777.23
1443	TEAM SUPPLY	Grass Seed	4/22/2025	5/1/2025	$	197.14	9	$ 1,774.26
1444	THE HOME DEPOT #4108	Lehigh output center project	1/19/2025	2/11/2025	$	197.00	23	$ 4,531.00
1445	HARBOR FREIGHT TOOLS3030	tools for cage and storage bins	2/10/2025	2/18/2025	$	196.98	8	$ 1,575.84
1446	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	196.96	9	$ 1,772.64
1447	UNITED ELECTRIC LANCAST	wash bay heater	4/16/2025	4/21/2025	$	196.52	5	$ 982.60
1448	NAPA STORE 8010058	report 5/13/25 MVW	5/5/2025	5/14/2025	$	196.14	9	$ 1,765.26
1449	BATTERIES PLUS 954	J Fuge expense report	3/17/2025	4/9/2025	$	196.08	23	$ 4,509.84
1450	BATTERIES PLUS 954	J Fuge expense report	3/17/2025	4/9/2025	$	196.08	23	$ 4,509.84
1451	FERGUSON ENT, INC 774	Fergusons	1/27/2025	2/14/2025	$	195.76	18	$ 3,523.68
1452	COOPER ELEC BLOOMSBURG	Friedman	4/21/2025	5/2/2025	$	195.74	11	$ 2,153.14
1453	DILO COMPANY INC	SUS Dilo Fitting	3/21/2025	3/31/2025	$	195.59	10	$ 1,955.90
1454	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-22-25	5/12/2025	5/22/2025	$	195.42	10	$ 1,954.20
1455	BRADY WORLDWIDE INC.	Suburban yard capital project	3/18/2025	4/1/2025	$	194.83	14	$ 2,727.62
1456	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Eckley	12/6/2024	1/3/2025	$	194.82	28	$ 5,454.96
1457	WEAVER'S ACE HARDWARE	Weaver's Hardware	3/21/2025	4/28/2025	$	194.80	38	$ 7,402.40
1458	ALTEC INDUSTRIES, INC	report 3/12/25 Nyer	3/5/2025	3/14/2025	$	194.61	9	$ 1,751.49
1459	A & A AUTO PARTS ST 28	report 4/27/25 Bachman	2/14/2025	3/4/2025	$	194.26	18	$ 3,496.68
1460	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project	1/6/2025	2/13/2025	$	194.08	38	$ 7,375.04
1461	COOPER ELECTRIC BETHLEHEM	Bethlehem Project Office Outfit	5/1/2025	6/6/2025	$	194.01	36	$ 6,984.36
1462	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	2/4/2025	2/13/2025	$	193.91	9	$ 1,745.19
1463	KIMBALL MIDWEST PAYEEZY	report 6/24/25 Eckley	6/6/2025	6/25/2025	$	193.38	19	$ 3,674.22
1464	THE HOME DEPOT #4122	home depot	3/11/2025	3/17/2025	$	192.94	6	$ 1,157.64
1465	ULINE *SHIP SUPPLIES	1.22.25 Report	1/16/2025	1/22/2025	$	192.72	6	$ 1,156.32
1466	SIGNS BY TOMORROW	1.21.25 Report	1/15/2025	1/21/2025	$	192.50	6	$ 1,155.00
1467	ALTEC INDUSTRIES, INC	CRAIG STANLEY	3/27/2025	4/28/2025	$	192.25	32	$ 6,152.00
1468	GRAINGER	Walbert roof leak	2/14/2025	2/24/2025	$	191.64	10	$ 1,916.40
1469	HAJOCA LANCASTER 10	pro press fittings/pipe	4/16/2025	4/28/2025	$	191.47	12	$ 2,297.64
1470	SAMS CLUB #6536	February Receipts	2/20/2025	3/2/2025	$	191.04	10	$ 1,910.40
1471	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	190.93	9	$ 1,718.37
1472	Americhem International Inc.	W211399-01	08/07/2024	08/15/2024	$	190.76	8	$ 1,526.08
1473	AMAZON MKTPL*ZC2UZ3341	Yatesville sub	1/30/2025	2/24/2025	$	190.74	25	$ 4,768.50
1474	NAPA STORE 8010058	report 6/3/25 MVW	5/22/2025	6/3/2025	$	190.23	12	$ 2,282.76
1475	SUPPLYHOUSE.COM	R-134a Refrigerant	4/22/2025	6/3/2025	$	190.22	42	$ 7,989.24
1476	LOWES #02566*	lowes	6/4/2025	6/16/2025	$	190.18	12	$ 2,282.16
1477	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	2/7/2025	2/13/2025	$	190.01	6	$ 1,140.06
1478	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	2/6/2025	2/13/2025	$	190.01	7	$ 1,330.07
1479	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/14/2025	3/25/2025	$	190.01	11	$ 2,090.11
1480	BERGEYS DODGE RAM FIAT OF	craig stanley 2/18/25	1/2/2025	2/24/2025	$	189.95	53	$ 10,067.35
1481	HOMEDEPOT.COM	Screw driver for AJ	1/10/2025	2/4/2025	$	189.74	25	$ 4,743.50
1482	MONARCH PRODUCTS CO INC	Mechanics - LTN Support	3/18/2025	3/25/2025	$	189.52	7	$ 1,326.64
1483	NAPA STORE 8010058	report 1/7/25 MVW	12/11/2024	1/8/2025	$	189.06	28	$ 5,293.68
1484	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-03-17-25	3/11/2025	3/18/2025	$	188.82	7	$ 1,321.74
1485	APPLIED IND TECH 2154	report 4/15/25 Nyer	3/26/2025	4/15/2025	$	188.28	20	$ 3,765.60
1486	COOPER ELECTRIC BETHLEHEM	Lehigh Caterpillar Generator	2/21/2025	4/11/2025	$	188.02	49	$ 9,212.98
1487	ULINE *SHIP SUPPLIES	U Line	2/20/2025	2/26/2025	$	188.01	6	$ 1,128.06

1488	SHERWOOD TRUCKS	report 1/21/25 Bressi	1/2/2025	1/29/2025	$	187.61	27	$ 5,065.47
1489	Wilderness Athlete (dba Working Athlete)	9832	10/08/2024	12/06/2024	$	187.50	59	$ 11,062.50
1490	AMAZON MKTPL*NH1J188Q0	Vehicle Hands Free Safety	6/11/2025	6/16/2025	$	187.47	5	$ 937.35
1491	CELLULAR ACCESSORIES FOR	Headset	4/22/2025	4/28/2025	$	187.45	6	$ 1,124.70
1492	AMAZON MKTPL*NI1434NN2	DER Materials	5/3/2025	5/14/2025	$	187.40	11	$ 2,061.40
1493	ZORO TOOLS INC	Louver and Compressor	1/30/2025	2/18/2025	$	187.18	19	$ 3,556.42
1494	SHERWOOD TRUCKS	report 6/3/25 MVW	5/23/2025	6/3/2025	$	187.13	11	$ 2,058.43
1495	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-15-25	5/5/2025	5/16/2025	$	186.88	11	$ 2,055.68
1496	SHERWOOD TRUCKS	report 1/14/25 MVW	1/3/2025	1/15/2025	$	186.54	12	$ 2,238.48
1497	LOWES #00292*	lowes	2/3/2025	2/11/2025	$	186.18	8	$ 1,489.44
1498	IN *PARADOXE CORPORATION	Fan Mounting Hardware	6/18/2025	6/23/2025	$	185.72	5	$ 928.60
1499	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/8/2025	6/2/2025	$	185.24	25	$ 4,631.00
1500	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/15/2025	1/29/2025	$	185.17	14	$ 2,592.38
1501	GRAYBAR ELECTRIC COMPANY	graybar	1/1/2025	1/17/2025	$	185.14	16	$ 2,962.24
1502	Amazon.com	mark onuschak	5/5/2025	5/5/2025	$	185.00	0	$ -
1503	ALTEC INDUSTRIES, INC	RAYMOND F MOLKENTHIN-02-10-25	2/6/2025	2/11/2025	$	183.63	5	$ 918.15
1504	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/16/2025	6/10/2025	$	183.58	25	$ 4,589.50
1505	LANCASTER TRUCK BODIES	Mark Elias 4-14-2025	3/11/2025	4/16/2025	$	183.22	36	$ 6,595.92
1506	BUCKINGHAMMFG.COM	Safety / Tools	12/31/2024	1/6/2025	$	182.85	6	$ 1,097.10
1507	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/21/2025	2/6/2025	$	182.34	16	$ 2,917.44
1508	HAJOCA LANCASTER 10	Washbay faucet Cocalico	2/11/2025	2/18/2025	$	181.91	7	$ 1,273.37
1509	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$	181.54	26	$ 4,720.04
1510	AMAZON MKTPL*N69UQ0JW2	DER Materials	5/29/2025	6/11/2025	$	181.49	13	$ 2,359.37
1511	COOPER ELEC BLOOMSBURG	Friedman	5/29/2025	6/26/2025	$	181.16	28	$ 5,072.48
1512	HORWITH TRUCKS	report 5/19/25 Eckley	5/1/2025	5/21/2025	$	180.92	20	$ 3,618.40
1513	UNITED REFRIG BR #17	Liebert Units at LANSC	1/28/2025	2/11/2025	$	180.83	14	$ 2,531.62
1514	AUTOZONE #4756	C.C.C.	4/21/2025	5/5/2025	$	180.19	14	$ 2,522.66
1515	BEST BUY 00017947	Best Buy	1/24/2025	3/12/2025	$	180.17	47	$ 8,467.99
1516	SUPPLYHOUSE.COM	supply house .com	3/22/2025	4/10/2025	$	180.15	19	$ 3,422.85
1517	BERMAN TRUCK GROUP LEESPO	report 1/7/25 MVW	1/2/2025	1/8/2025	$	180.14	6	$ 1,080.84
1518	NAPA STORE 8011393	report 5/6/25 MVW	4/25/2025	5/6/2025	$	180.06	11	$ 1,980.66
1519	JAWORSKI SIGN COMPANY	3.14.25 Report	2/11/2025	3/17/2025	$	180.00	34	$ 6,120.00
1520	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-01-06-25	1/2/2025	1/7/2025	$	179.46	5	$ 897.30
1521	UNITED REFRIG BR #W1	Fuses and Motor	3/20/2025	3/31/2025	$	179.35	11	$ 1,972.85
1522	COOPER ELECTRIC HAZLETON	cooper electric	5/28/2025	6/16/2025	$	178.79	19	$ 3,397.01
1523	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	4/1/2025	4/16/2025	$	178.29	15	$ 2,674.35
1524	THE HOME DEPOT #4185	Reed Sub	5/13/2025	5/19/2025	$	177.83	6	$ 1,066.98
1525	SHERWOOD TRUCKS	report 2/27/25 MVW	2/13/2025	2/28/2025	$	177.76	15	$ 2,666.40
1526	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/9/2025	1/27/2025	$	177.47	18	$ 3,194.46
1527	PAUL B HARDWARE-MECHANIC	shop chains	1/2/2025	1/16/2025	$	177.27	14	$ 2,481.78
1528	ERIE MATERIALS INC EMP	5.30.25 Report	4/30/2025	6/2/2025	$	177.26	33	$ 5,849.58
1529	BERGEYS WHOLESALE PARTS	Tom Piper 6/13/25	5/22/2025	6/15/2025	$	177.17	24	$ 4,252.08
1530	HOMEDEPOT.COM	DER Materials	4/8/2025	4/27/2025	$	177.12	19	$ 3,365.28
1531	THE HOME DEPOT #4113	13084900 supplies	3/25/2025	4/22/2025	$	176.91	28	$ 4,953.48
1532	HORWITH TRUCKS	Tom Piper 1/9/25	12/26/2024	1/10/2025	$	176.90	15	$ 2,653.50
1533	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/4/2025	4/15/2025	$	176.27	11	$ 1,938.97
1534	COLONIAL ELECTRIC SUPPLY	Sinky Gate Parts	12/19/2024	2/4/2025	$	176.10	47	$ 8,276.70
1535	SP J.L. MATTHEWS CO.	Storm meals/snacks/Material	2/21/2025	2/28/2025	$	176.00	7	$ 1,232.00
1536	BERGEYS TRUCK CENTER EPHR	Mark Elias 05-28-25	5/6/2025	5/30/2025	$	175.83	24	$ 4,219.92
1537	SHERWOOD TRUCKS	report 6/3/25 Crofchick	5/28/2025	6/4/2025	$	175.44	7	$ 1,228.08
1538	LOWES #02566*	lowes	5/20/2025	5/27/2025	$	175.19	7	$ 1,226.33
1539	LOWES #00292*	lowes	3/24/2025	3/31/2025	$	174.54	7	$ 1,221.78
1540	UNITED REFRIG BR #17	Liebert Units at LANSC	1/31/2025	2/11/2025	$	174.20	11	$ 1,916.20
1541	LOIKITS INDUSTRIAL SERVIC	BUXwashbay	5/13/2025	5/20/2025	$	173.71	7	$ 1,215.97
1542	CHAMBERLAIN LIFTMASTER	Lancaster gate alarm	4/16/2025	4/28/2025	$	173.09	12	$ 2,077.08
1543	AMERICAN FLOOR MATS	materials	3/14/2025	3/24/2025	$	173.00	10	$ 1,730.00
1544	KIMBALL MIDWEST PAYEEZY	report 5/6/25 Nyer	4/16/2025	5/8/2025	$	172.45	22	$ 3,793.90
1545	RHOADS ENERGY CORPORATION	shop	12/24/2024	1/2/2025	$	171.77	9	$ 1,545.93
1546	GRAINGER	Fire extinguisher supplies	1/17/2025	2/3/2025	$	171.74	17	$ 2,919.58
1547	HORNUNGS ACE HARDWARE	Forklift Propane	2/7/2025	2/13/2025	$	171.55	6	$ 1,029.30
1548	HORWITH TRUCKS	report 4/15/25 Bachman	4/2/2025	4/16/2025	$	171.30	14	$ 2,398.20
1549	COOPER ELECTRIC BETHLEHEM	Lehigh Caterpillar Generator	2/26/2025	4/11/2025	$	171.23	44	$ 7,534.12
1550	GRAINGER	Windsor Chiller Repair	4/7/2025	4/23/2025	$	171.16	16	$ 2,738.56
1551	LOWES #00242*	4.21.25 Report	4/16/2025	4/21/2025	$	171.00	5	$ 855.00
1552	ALTEC INDUSTRIES, INC	2.7.25 Report	1/25/2025	2/7/2025	$	170.98	13	$ 2,222.74
1553	GLEN SUMMIT	report 1/7/25 MVW	12/12/2024	1/8/2025	$	170.97	27	$ 4,616.19
1554	MARTIN COMPANIES	Qville water filters restock	2/7/2025	2/18/2025	$	170.93	11	$ 1,880.23
1555	HARBOR FREIGHT TOOLS 140	tools for cage and storage bins	2/7/2025	2/18/2025	$	170.80	11	$ 1,878.80
1556	GRAYBAR ELECTRIC COMPANY	February receipts	2/5/2025	2/10/2025	$	170.80	5	$ 854.00
1557	SHERWOOD TRUCKS	report 5/13/25 MVW	5/1/2025	5/14/2025	$	170.20	13	$ 2,212.60
1558	RE MICHEL #065	Lehigh HVAC Supplies	2/21/2025	5/5/2025	$	170.10	73	$ 12,417.30
1559	NAPA STORE 8010058	report 2/27/25 MVW	2/11/2025	2/28/2025	$	170.09	17	$ 2,891.53
1560	LOWES #02229*	1.21.25 Report	1/15/2025	1/21/2025	$	170.07	6	$ 1,020.42
1561	RUHLS FRAME ALIGNMENT	Mark Elias 1-7-2025	12/10/2024	1/7/2025	$	170.00	28	$ 4,760.00
1562	SCHAEDLER YESCO DISTRIBUT	Wire nuts for truck stock	2/6/2025	2/18/2025	$	169.76	12	$ 2,037.12
1563	PENNSY SUPPLY	Mechanics - Blocks	2/4/2025	2/13/2025	$	169.60	9	$ 1,526.40
1564	AMAZON MKTPL*NB0YP5D32	Artic Cooler	4/30/2025	5/16/2025	$	169.58	16	$ 2,713.28
1565	AMAZON MKTPL*OF5CE6353	T-men consumable	4/25/2025	5/6/2025	$	169.58	11	$ 1,865.38
1566	MARKERTEK VIDEO SUPPLY	3.14.25 Report	2/27/2025	3/17/2025	$	169.56	18	$ 3,052.08
1567	ULINE *SHIP SUPPLIES	Gloverestock/vinegar4cleaning	1/7/2025	1/20/2025	$	169.50	13	$ 2,203.50
1568	NAPA AUTO PARTS	MIKE KLINGER 4/14/25	3/27/2025	4/16/2025	$	168.66	20	$ 3,373.20
1569	CUMBERLAND TRUCK PARTS AL	report 6/3/25 Bachman	5/14/2025	6/10/2025	$	168.06	27	$ 4,537.62
1570	GRAINGER	Meter Lead Jaws	2/10/2025	2/17/2025	$	168.03	7	$ 1,176.21
1571	BERGEYS COMMERCIAL TIRE H	Tom Piper 1/21/25	1/8/2025	1/23/2025	$	167.93	15	$ 2,518.95
1572	GRAYBAR ELECTRIC	Paint and supplies	2/7/2025	3/12/2025	$	167.27	33	$ 5,519.91
1573	AMAZON MKTPL*0V6PH2E53	Crane and Space Sensors	3/21/2025	4/10/2025	$	167.05	20	$ 3,341.00
1574	SHERWOOD TRUCKS	report 4/1/25 MVW	3/17/2025	4/1/2025	$	167.03	15	$ 2,505.45
1575	AMAZON RETA* N225O0WL2	amazon	4/25/2025	5/8/2025	$	166.88	13	$ 2,169.44
1576	STAVER HYDRAULICS CO I	report 6/16/25 Bachman	5/5/2025	5/27/2025	$	166.61	22	$ 3,665.42
1577	HORWITH TRUCKS	report 5/6/25 Eckley	4/4/2025	5/6/2025	$	166.12	32	$ 5,315.84
1578		71530279	3/27/2025	5/23/2025	$	165.90	57	$ 9,456.30
1579	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-04-11-25	4/2/2025	4/15/2025	$	165.79	13	$ 2,155.27
1580	BERMAN TRUCK GROUP LEESPO	Mark Elias 2-7-2025	1/7/2025	2/7/2025	$	165.69	31	$ 5,136.39
1581	NAPA STORE 8010058	report 6/9/25 MVW	6/2/2025	6/9/2025	$	165.53	7	$ 1,158.71
1582	THE HOME DEPOT #4131	home depot	1/21/2025	2/3/2025	$	165.24	13	$ 2,148.12
1583	ADVANCE AUTO PARTS #8076	3.14.25 Report	3/7/2025	3/17/2025	$	165.24	10	$ 1,652.40
1584	PEIRCE PHELPS-251	Peirce Phelps	4/16/2025	6/2/2025	$	165.22	47	$ 7,765.34
1585	THE HOME DEPOT #4186	DER Materials	4/3/2025	4/27/2025	$	165.01	24	$ 3,960.24
1586	FASTENING PRODUCTS OF LA	Mark Elias 06-12-25	5/27/2025	6/15/2025	$	164.94	19	$ 3,133.86
1587	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	1/30/2025	2/13/2025	$	164.93	14	$ 2,309.02
1588	TRI STATE HVAC EQUIPMENT	Tri State and UV Bulbs	1/7/2025	1/30/2025	$	164.87	23	$ 3,792.01
1589	TIRE CONSULTANTS INC	Justin Ferguson 4/29/25	4/11/2025	4/30/2025	$	164.74	19	$ 3,130.06
1590	KIMBALL MIDWEST PAYEEZY	report 2/27/25 Eckley	2/14/2025	2/28/2025	$	164.30	14	$ 2,300.20
1591	AMZN MKTP US*ZC8JN7SX2	report 2/11/25 Nyer	1/24/2025	2/11/2025	$	164.01	18	$ 2,952.18
1592	LOWES #01867*	4.8.25 Report	3/26/2025	4/23/2025	$	163.69	28	$ 4,583.32
1593	SHERWIN-WILLIAMS705020	Paint and supplies	2/12/2025	3/12/2025	$	163.36	28	$ 4,574.08
1594		9155804251	11/18/2024	1/16/2025	$	162.71	59	$ 9,599.89

1595	BERMAN TRUCK GROUP LEESPO	Mark Elias 2-7-2025	1/7/2025	2/7/2025	$	162.69	31	$ 5,043.39
1596	SCHAEDLER YESCO DISTRIBUT	13861270 material	3/6/2025	3/25/2025	$	162.44	19	$ 3,086.36
1597		71460117	2/3/2025	4/11/2025	$	162.03	67	$ 10,856.01
1598	SOI*SNAP-ON INDUSTRIAL	report 1/14/25 Crofchick	12/17/2024	1/15/2025	$	162.00	29	$ 4,698.00
1599	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$	161.79	11	$ 1,779.64
1600	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$	161.79	11	$ 1,779.64
1601	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$	161.79	11	$ 1,779.64
1602	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$	161.79	11	$ 1,779.64
1603	COOPER ELECTRIC SCRANTON	Suburban yard capital project	4/16/2025	4/29/2025	$	161.27	13	$ 2,096.51
1604	WAL-MART #3412	batteries	12/20/2024	1/10/2025	$	161.26	21	$ 3,386.46
1605	THE HOME DEPOT #4186	3.17.25 Report	3/4/2025	4/23/2025	$	161.24	50	$ 8,062.00
1606	AMAZON MKTPL*ZC28F85J1	Lehigh CCC project	2/1/2025	4/11/2025	$	161.04	69	$ 11,111.76
1607	HORWITH TRUCKS	report 2/27/25 Eckley	1/30/2025	2/28/2025	$	160.95	29	$ 4,667.55
1608	R F FAGER COMPANY HARRI	Har Materials	2/11/2025	2/18/2025	$	160.33	7	$ 1,122.31
1609	COLONIAL ELECTRIC SUPPLY	June Receipts	6/20/2025	6/26/2025	$	160.31	6	$ 961.86
1610	AMAZON.COM*VA0922H23	DCCtraincam	4/9/2025	4/23/2025	$	160.26	14	$ 2,243.64
1611	NAPA STORE 8010058	report 1/28/25 mvw	1/21/2025	1/29/2025	$	160.08	8	$ 1,280.64
1612	HORWITH TRUCKS	report 4/15/25 Bachman	4/7/2025	4/16/2025	$	160.02	9	$ 1,440.18
1613	AMAZON MKTPL*NW4D02MH0	Battery adapter - cordless tool	5/17/2025	6/2/2025	$	159.99	16	$ 2,559.84
1614	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-07-25	2/26/2025	3/10/2025	$	159.69	12	$ 1,916.28
1615	MCCARTHY TIRE 9, LANCAST	CRAIG STANLEY	3/10/2025	3/24/2025	$	159.64	14	$ 2,234.96
1616	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$	159.07	21	$ 3,340.47
1617	CAR-MIC TRUCK CAPS	Richard E Jones II	4/1/2025	4/22/2025	$	159.00	21	$ 3,339.00
1618	DUNMORE LUMBER	Suburban yard capital project	4/25/2025	5/5/2025	$	158.99	10	$ 1,589.90
1619	PAUL B HARDWARE-MECHANIC	cody mummert	4/3/2025	4/15/2025	$	158.94	12	$ 1,907.28
1620	NAPA STORE 8010058	report 4/22/25 MVW	4/15/2025	4/23/2025	$	158.94	8	$ 1,271.52
1621	GRAINGER	Graingers	4/16/2025	4/29/2025	$	158.00	13	$ 2,054.00
1622	F.W. WEBB - 81	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$	157.89	23	$ 3,631.47
1623	ELERY NAU HARDWARE	CC-Elery Nau Hardware	3/24/2025	3/31/2025	$	157.82	7	$ 1,104.74
1624	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	157.69	9	$ 1,419.21
1625	AMAZON MKTPL*NZ4PD9ZO0	Amazon Purchase	5/21/2025	6/2/2025	$	156.80	12	$ 1,881.60
1626	Amazon	DER Materials	4/14/2025	4/27/2025	$	156.00	13	$ 2,028.00
1627	HORWITH TRUCKS	report 4/22/25 Bachman	4/16/2025	4/22/2025	$	155.81	6	$ 934.86
1628	SHERWOOD TRUCKS	report 1/28/25 mvw	1/13/2025	1/29/2025	$	155.79	16	$ 2,492.64
1629	AMZN MKTP US*OT67K0L43	Floor Mats	2/13/2025	2/16/2025	$	155.77	3	$ 467.31
1630	NELSON WIRE ROPE CORP	Tom Piper 6/13/25	5/22/2025	6/15/2025	$	155.75	24	$ 3,738.00
1631	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	4/30/2025	6/2/2025	$	155.17	33	$ 5,120.61
1632	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-10-25	1/29/2025	2/11/2025	$	155.08	13	$ 2,016.04
1633	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-15-25	5/6/2025	5/16/2025	$	154.55	10	$ 1,545.50
1634	ALTEC INDUSTRIES, INC	Tom Piper 3/14/25	2/20/2025	3/24/2025	$	154.35	32	$ 4,939.20
1635	ZORO TOOLS INC	2.7.25 Report	1/21/2025	2/14/2025	$	154.11	24	$ 3,698.64
1636	UNITED REFRIG BR #W1	4.14.25 Report	4/10/2025	4/21/2025	$	152.70	11	$ 1,679.70
1637	LANCASTER AUTO PARTS	Mark Elias3-18-2024	2/12/2025	3/19/2025	$	152.64	35	$ 5,342.40
1638	ZORO TOOLS INC	garage door pm supplies	4/11/2025	4/21/2025	$	152.63	10	$ 1,526.30
1639	THE HOME DEPOT #4113	microwave, light bulbs, prv	4/15/2025	5/5/2025	$	152.62	20	$ 3,052.40
1640	PAULS HDWE/GRDN CTR	pauls hardware	5/16/2025	6/3/2025	$	152.57	18	$ 2,746.26
1641	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-09-25	4/30/2025	5/9/2025	$	152.54	9	$ 1,372.86
1642	TRACTOR SUPPLY CO #1837	Safety Mtg / Material	1/16/2025	1/30/2025	$	152.51	14	$ 2,135.14
1643	AMAZON MKTPL*ZP8MS8XN2	Ltn	12/29/2024	2/24/2025	$	152.48	57	$ 8,691.36
1644	PARTS EXPRESS	2.7.25 Report	1/21/2025	2/14/2025	$	152.44	24	$ 3,658.56
1645	NAPA STORE 8010058	report 6/17/25 MVW	6/5/2025	6/17/2025	$	152.14	12	$ 1,825.68
1646	M GLOSSER AND SONS INC	13084900 supplies	3/24/2025	4/22/2025	$	152.10	29	$ 4,410.90
1647	COOPER ELECTRIC SCRANTON	5.2.25 Report	4/24/2025	5/5/2025	$	152.10	11	$ 1,673.10
1648	AMAZON MKTPL*NI2Q05RO1	LEHinternroom	5/14/2025	5/20/2025	$	151.68	6	$ 910.08
1649	PAUL B HARDWARE-MECHANIC	cody mummert	5/2/2025	5/22/2025	$	151.51	20	$ 3,030.20
1650	SHAFFER'S DO IT BEST	6.20.25 Report	6/4/2025	6/20/2025	$	151.30	16	$ 2,420.80
1651		71436480	2/3/2025	4/11/2025	$	151.20	67	$ 10,130.40
1652	LOWES #01867*	material	3/25/2025	4/23/2025	$	151.03	29	$ 4,379.87
1653	F.W. WEBB - 81	C.C.C.	2/13/2025	3/7/2025	$	150.76	22	$ 3,316.72
1654	HORWITH TRUCKS	report 1/2/25 Eckley	12/4/2024	1/3/2025	$	150.75	30	$ 4,522.50
1655	AMAZON MKTPL*883A38O23	C.C.C.	4/16/2025	5/5/2025	$	150.42	19	$ 2,857.98
1656	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	150.30	9	$ 1,352.70
1657	ALTEC INDUSTRIES, INC	Justin Ferguson 02/06/2025	1/31/2025	2/7/2025	$	150.14	7	$ 1,050.98
1658		10338	4/24/2025	6/20/2025	$	150.00	57	$ 8,550.00
1659	HARBOR FREIGHT TOOLS 684	report 4/8/25 Bressi	3/29/2025	4/9/2025	$	149.96	11	$ 1,649.56
1660	NOLTS FACTORY WAREHOUSE	Justin Ferguson 1/24/2025 COL	12/31/2024	1/27/2025	$	149.20	27	$ 4,028.40
1661	NAPA STORE 8010058	report 4/1/25 MVW	3/3/2025	4/1/2025	$	149.07	29	$ 4,323.03
1662	ALTEC INDUSTRIES ORACLE	report 5/28/25 Nyer	5/16/2025	5/29/2025	$	148.92	13	$ 1,935.96
1663	RILEY SALES, INC.	Riley Sales	1/22/2025	1/30/2025	$	148.40	8	$ 1,187.20
1664	HOFFMAN FORD	Richard E Jones II	4/15/2025	5/13/2025	$	148.34	28	$ 4,153.52
1665	HARBOR FREIGHT TOOLS 684	report 3/12/25 Bressi	3/6/2025	3/14/2025	$	148.33	8	$ 1,186.64
1666	THE HOME DEPOT #4171	Home Depot	2/20/2025	3/12/2025	$	147.77	20	$ 2,955.40
1667	AMAZON RETA* B37U76813	amazon	2/16/2025	3/5/2025	$	147.52	17	$ 2,507.84
1668	R F FAGER COMPANY HARRI	Har Materials	2/7/2025	2/18/2025	$	147.46	11	$ 1,622.06
1669	ZORO TOOLS INC	filters	3/21/2025	4/3/2025	$	147.30	13	$ 1,914.90
1670	GRAYBAR ELECTRIC COMPANY	February receipts	1/28/2025	2/3/2025	$	147.24	6	$ 883.44
1671	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/22/2025	4/30/2025	$	147.19	8	$ 1,177.52
1672	AMAZON MKTPL*ZB06T4N43	Lehigh Presidents office locks	3/26/2025	4/11/2025	$	146.60	16	$ 2,345.60
1673	DIRLAM BROTHERS LUMBER C	Dirlam Bros-6/20/25	6/20/2025	6/30/2025	$	146.35	10	$ 1,463.50
1674	SHERWOOD TRUCKS	report 1/2/25 Crofchick	12/13/2024	1/9/2025	$	146.24	27	$ 3,948.48
1675	DIRLAM BROTHERS LUMBER C	Safety/Trng/Material	5/8/2025	5/19/2025	$	146.15	11	$ 1,607.65
1676	ALTEC INDUSTRIES, INC	Tom Piper 5/19/25	4/30/2025	5/21/2025	$	146.13	21	$ 3,068.73
1677	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/16/2025	6/2/2025	$	145.56	17	$ 2,474.52
1678	YOSTS COUNTRY STORE	GRASS SEED	5/5/2025	5/14/2025	$	145.51	9	$ 1,309.59
1679	GRAINGER	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	145.20	25	$ 3,630.00
1680	HARBOR FREIGHT TOOLS3423	report 5/6/25 Nyer	4/29/2025	5/8/2025	$	145.17	9	$ 1,306.53
1681	THE HOME DEPOT #4131	Richard E Jones II	4/7/2025	4/22/2025	$	145.15	15	$ 2,177.25
1682	JAMES GROFF & SON INC.	CRAIG STANLEY	3/25/2025	4/28/2025	$	144.16	34	$ 4,901.44
1683	WWW.VEVOR.COM	2.17.25 Report	2/13/2025	2/24/2025	$	144.14	11	$ 1,585.54
1684	PAUL B HARDWARE-MECHANIC	cody mummert	6/4/2025	6/17/2025	$	144.12	13	$ 1,873.56
1685	LOWES #02252*	3.25.25 Report	1/27/2025	3/27/2025	$	144.06	59	$ 8,499.54
1686	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-03-07-25	3/4/2025	3/10/2025	$	143.64	6	$ 861.84
1687	SHERWOOD TRUCKS	report 4/8/25 MVW	4/3/2025	4/10/2025	$	143.47	7	$ 1,004.29
1688	AIRGAS LLC - NORTH N255	13890946 material	4/9/2025	4/22/2025	$	143.17	13	$ 1,861.21
1689	GREENPOND NURSERY INC	screenings	1/13/2025	1/22/2025	$	143.10	9	$ 1,287.90
1690	RHOADSTAR RETREADING LLC	CRAIG STANLEY	2/26/2025	3/24/2025	$	143.10	26	$ 3,720.60
1691	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$	143.07	26	$ 3,719.82
1692	APR SUPPLY CO	parts plumbing	3/5/2025	3/24/2025	$	142.87	19	$ 2,714.53
1693	ALTEC INDUSTRIES, INC	Richard E Jones II	3/28/2025	4/22/2025	$	142.65	25	$ 3,566.25
1694	LOWES #02763*	LEHCCCCAP4	1/27/2025	2/4/2025	$	142.55	8	$ 1,140.40
1695	STAPLES 00112409	material Viper job	6/2/2025	6/9/2025	$	142.51	7	$ 997.57
1696	KIMBALL MIDWEST PAYEEZY	kimball midwest	3/10/2025	3/19/2025	$	142.47	9	$ 1,282.23
1697	TOYOTALIFT NORTHEAST LLC	report 4/1/25 Bachman	3/12/2025	4/1/2025	$	142.44	20	$ 2,848.80
1698	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	142.37	5	$ 711.85
1699	AMAZON MKTPL*2U2D04W93	PUC Storm Response	3/3/2025	3/18/2025	$	142.35	15	$ 2,135.25
1700	LOWES #00356*	Lowe's	2/3/2025	2/13/2025	$	142.35	10	$ 1,423.50
1701	GRAINGER	report 4/22/25 Crofchick	4/14/2025	4/23/2025	$	142.34	9	$ 1,281.06

1702	ZORO TOOLS INC	ADA sidewalk walking pad replace	4/17/2025	4/28/2025	$	142.03	11	$ 1,562.33
1703	AMAZON MKTPL*ZD7I06GA2	Yatesville sub	1/4/2025	2/25/2025	$	142.02	52	$ 7,385.04
1704	LOWES #01868*	windsor material tool	2/16/2025	5/22/2025	$	141.95	95	$ 13,485.25
1705	ZORO TOOLS INC	4.11.25 Report	3/20/2025	4/21/2025	$	141.21	32	$ 4,518.72
1706	F.W. WEBB - 81	Bethlehem pumps repair /replace	5/6/2025	6/6/2025	$	141.04	31	$ 4,372.24
1707	ZORO TOOLS INC	zoro	12/13/2024	1/14/2025	$	140.97	32	$ 4,511.04
1708	ALL WALL EQUIPMENT COMPA	all-wall equipment	5/14/2025	6/11/2025	$	140.90	28	$ 3,945.20
1709	THE HOME DEPOT #4186	2.3.25 Report	1/22/2025	2/4/2025	$	140.89	13	$ 1,831.57
1710	TRACTOR SUPPLY #1403	report 3/24/25 Nyer	3/10/2025	3/24/2025	$	140.85	14	$ 1,971.90
1711	GRAINGER	report 1/14/25 Crofchick	1/8/2025	1/15/2025	$	140.83	7	$ 985.81
1712	COOPER ELECTRIC HAZLETON	cooper electric	3/24/2025	3/31/2025	$	140.08	7	$ 980.56
1713	MCMASTER-CARR	report 6/9/25 MVW	5/30/2025	6/9/2025	$	139.88	10	$ 1,398.80
1714	SOI*SNAP-ON INDUSTRIAL	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$	139.50	19	$ 2,650.50
1715	AMAZON MKTPL*ZH0SK8VZ3	amazon	2/13/2025	3/5/2025	$	138.96	20	$ 2,779.20
1716	IN *H & H SERVICE COMPANY	Greencheck	5/15/2025	6/12/2025	$	138.90	28	$ 3,889.20
1717	AUTOZONE #4756	C.C.C.	4/21/2025	5/5/2025	$	138.85	14	$ 1,943.90
1718	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1719	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1720	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1721	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1722	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-01-23-25	1/15/2025	1/28/2025	$	138.28	13	$ 1,797.64
1723	UNITED ELECTRIC LANCAST	Jim Douts	6/11/2025	6/17/2025	$	138.22	6	$ 829.32
1724	WIND GAP ELECTRIC	Output center project support	2/14/2025	4/11/2025	$	138.03	56	$ 7,729.68
1725	HORWITH TRUCKS	Tom Piper 5/19/25	5/6/2025	5/21/2025	$	137.80	15	$ 2,067.00
1726	PAULB LITITZ	Batteries for small hammer drill	2/3/2025	2/11/2025	$	137.79	8	$ 1,102.32
1727	KUZAN'S TRUE VALUE HARDW	c.c.c.	1/25/2025	3/26/2025	$	137.76	60	$ 8,265.60
1728	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-04-11-25	4/3/2025	4/15/2025	$	137.69	12	$ 1,652.28
1729	R.J. WALKER CO	6.19.25 Report	6/6/2025	6/20/2025	$	137.60	14	$ 1,926.40
1730	CELLULAR ACCESSORIES FOR	cell phone holder and accessorie	5/29/2025	6/6/2025	$	136.92	8	$ 1,095.36
1731	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$	136.88	15	$ 2,053.20
1732	HARBOR FREIGHT TOOLS 684	report 2/27/25 Bressi	2/14/2025	3/12/2025	$	136.44	26	$ 3,547.44
1733	LINDE GAS & EQUIPMENT INC	Brian McCormick 4/30/2025	4/16/2025	4/30/2025	$	135.94	14	$ 1,903.16
1734	KAISER BROS CHRYSLER DODG	report 2/27/25 Bressi	2/13/2025	3/12/2025	$	135.93	27	$ 3,670.11
1735	COOPER ELEC BLOOMSBURG	Bloom	3/19/2025	4/7/2025	$	135.47	19	$ 2,573.93
1736	SYD-20	Materials	5/13/2025	5/22/2025	$	135.26	9	$ 1,217.34
1737	MILL SUPPLY INC	Mark Elias 2-7-2025	1/28/2025	2/7/2025	$	134.86	10	$ 1,348.60
1738	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	134.79	7	$ 943.53
1739	AMAZON MKTPL*ZC14X1Y80	report 2/11/25 Nyer	2/1/2025	2/11/2025	$	134.79	10	$ 1,347.90
1740	NAPA STORE 8010058	report 4/15/25 MVW	4/8/2025	4/15/2025	$	134.78	7	$ 943.46
1741	M GLOSSER AND SONS INC	13010297-60 MATERIAL	6/2/2025	6/13/2025	$	134.74	11	$ 1,482.14
1742	THE HOME DEPOT #4140	DER Materials	4/3/2025	4/27/2025	$	134.30	24	$ 3,223.20
1743	NAPA STORE 8010058	report 4/1/25 MVW	3/4/2025	4/1/2025	$	134.14	28	$ 3,755.92
1744	LOWES #00292*	Mcadoo Sub	2/25/2025	3/10/2025	$	133.88	13	$ 1,740.44
1745	THE HOME DEPOT #4113	material Hershey Viper	6/3/2025	6/9/2025	$	133.75	6	$ 802.50
1746	ALTEC INDUSTRIES ORACLE	report 6/24/25 Nyer	6/14/2025	6/25/2025	$	133.67	11	$ 1,470.37
1747	AMAZON MKTPL*FK9NF8G83	Amazon	3/14/2025	4/10/2025	$	133.51	27	$ 3,604.77
1748	AMZN MKTP US*ZD7FK2B80	janitorialrestock&stormroom data	1/9/2025	1/20/2025	$	133.38	11	$ 1,467.18
1749	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Eckley	12/6/2024	1/3/2025	$	132.89	28	$ 3,720.92
1750	MATIRKO HARDWARE CO INC	C.C.C.	1/6/2025	3/26/2025	$	132.82	79	$ 10,492.78
1751	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	1/6/2025	2/11/2025	$	132.75	36	$ 4,779.00
1752	BEST BUY 00013953	LEH2ndflconf	2/4/2025	2/24/2025	$	132.49	20	$ 2,649.80
1753	LOWES #00292*	C.C.C.	1/14/2025	1/31/2025	$	132.31	17	$ 2,249.27
1754	TYNDALE CO INC	3703202	11/01/2024	11/27/2024	$	132.30	26	$ 3,439.80
1755	R.J. WALKER CO	6.19.25 Report	5/29/2025	6/20/2025	$	131.95	22	$ 2,902.90
1756	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$	131.91	6	$ 791.46
1757	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	131.31	14	$ 1,838.34
1758	ALTEC INDUSTRIES, INC	report 5/6/25 Nyer	4/15/2025	5/8/2025	$	131.28	23	$ 3,019.44
1759	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/11/2025	4/30/2025	$	131.04	19	$ 2,489.76
1760	FASTSIGNS OF WILKES-BARRE	fast signs	4/22/2025	4/29/2025	$	131.02	7	$ 917.14
1761	ALTEC INDUSTRIES, INC	report 1/2/25 Nyer	12/17/2024	1/9/2025	$	130.96	23	$ 3,012.08
1762	WAWA 8043	Transportation Loaner Fuel	4/13/2025	5/5/2025	$	130.90	22	$ 2,879.80
1763	ALTEC INDUSTRIES, INC	report 3/11/25 Bachman	3/1/2025	3/14/2025	$	130.62	13	$ 1,698.06
1764	THE HOME DEPOT #4186	the home depot	1/7/2025	4/4/2025	$	130.52	87	$ 11,355.24
1765	ALTEC INDUSTRIES, INC	report 2/11/25 Nyer	2/4/2025	2/11/2025	$	130.20	7	$ 911.40
1766	safetygearpro.com	Prescription Safety glasses	5/1/2025	6/5/2025	$	130.00	35	$ 4,550.00
1767	NEED A PLACE TO GO	CC-Need a place to go	6/16/2025	6/20/2025	$	130.00	4	$ 520.00
1768	LOWES #01667*	2.20.25 Report	2/1/2025	2/24/2025	$	129.79	23	$ 2,985.17
1769	SHERWOOD TRUCKS	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	129.68	21	$ 2,723.28
1770	THE HOME DEPOT #4113	13010296 material	5/6/2025	5/23/2025	$	129.51	17	$ 2,201.67
1771	STAVER HYDRAULICS CO I	report 4/1/25 Bachman	3/19/2025	4/1/2025	$	129.32	13	$ 1,681.16
1772	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/11/2025	3/19/2025	$	129.13	36	$ 4,648.68
1773	NAPA STORE 8010058	report 2/27/25 MVW	2/13/2025	2/28/2025	$	129.12	15	$ 1,936.80
1774	KIMBALL MIDWEST PAYEEZY	report 6/9/25 Nyer	5/30/2025	6/9/2025	$	128.74	10	$ 1,287.40
1775	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/13/2025	6/25/2025	$	128.51	12	$ 1,542.12
1776	ZORO TOOLS INC	zoro.com	3/14/2025	4/11/2025	$	128.45	28	$ 3,596.60
1777	THE HOME DEPOT #4186	4.8.25 Report	3/31/2025	4/23/2025	$	128.28	23	$ 2,950.44
1778	AMAZON MKTPL*X46VD5YX3	Lehigh Presidents office	2/25/2025	5/5/2025	$	128.20	69	$ 8,845.80
1779	SID HARVEY #47	4.14.25 Report	4/8/2025	4/21/2025	$	127.60	13	$ 1,658.80
1780	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$	127.43	17	$ 2,166.31
1781	Avis	Training Mag Conference_VC	2/20/2025	5/31/2025	$	127.32	100	$ 12,732.00
1782	AMAZON RETA* QN5BR7K23	Ltn vault	3/30/2025	4/10/2025	$	127.18	11	$ 1,398.98
1783	HARBOR FREIGHT TOOLS 684	report 3/24/25 Bressi	3/12/2025	3/25/2025	$	127.16	13	$ 1,653.08
1784	AMAZON RETA* ZG9ZS9D60	Yatesville sub	1/23/2025	2/24/2025	$	127.16	32	$ 4,069.12
1785	THE HOME DEPOT #4131	Cocalico bay hoses	2/18/2025	2/25/2025	$	127.08	7	$ 889.56
1786	GRAINGER	report 1/28/25 Crofchick	1/15/2025	1/29/2025	$	126.60	14	$ 1,772.40
1787	LOWES #02763*	Lowe's	4/12/2025	6/2/2025	$	126.24	51	$ 6,438.24
1788	RILEY SALES, INC.	POC Louver and Training	3/3/2025	3/17/2025	$	125.95	14	$ 1,763.30
1789	AMAZON MKTPL*Z54IY3RH1	DER Materials	1/22/2025	1/28/2025	$	125.71	6	$ 754.26
1790	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/4/2025	4/15/2025	$	125.30	11	$ 1,378.30
1791	AMAZON MKTPL*WI7QC2AK3	Office Materials	4/29/2025	5/19/2025	$	125.24	20	$ 2,504.80
1792	LANCASTER STARTER & ALTE	Richard E Jones II	1/16/2025	2/4/2025	$	125.10	19	$ 2,376.90
1793	R.J. WALKER CO	2.7.25 Report	1/31/2025	2/14/2025	$	125.06	14	$ 1,750.84
1794	GRAYBAR ELECTRIC COMPANY	graybar	1/24/2025	2/13/2025	$	125.05	20	$ 2,501.00
1795	*FINANCE CHARGE* CASH ADV	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$	125.00	30	$ 3,750.00
1796	COOPER ELECTRIC SCRANTON	Suburban yard capital project	4/15/2025	4/29/2025	$	124.92	14	$ 1,748.88
1797	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/13/2025	6/25/2025	$	124.74	12	$ 1,496.88
1798	WILLIAMSPORT NOLAND CO	Noland	5/27/2025	6/26/2025	$	124.47	30	$ 3,734.10
1799	WILLIAMSPORT NOLAND CO	Noland	5/27/2025	6/26/2025	$	124.46	30	$ 3,733.80
1800	SUPPLYHOUSE.COM	Filters and Belts	4/8/2025	4/17/2025	$	124.36	9	$ 1,119.24
1801	EAST LAWN SUPPLY CO IN	Buxmont Water Heater Replacement	1/13/2025	2/11/2025	$	124.17	29	$ 3,600.93
1802	SNEE & SUNDAY CO	12443322 LTN SCR	5/5/2025	5/20/2025	$	123.99	15	$ 1,859.85
1803	AMAZON MKTPL*ZP7TE1LR2	Lehigh supplies and urinal scree	12/27/2024	2/11/2025	$	123.91	46	$ 5,699.86
1804	APR SUPPLY CO	C.C.C.	2/13/2025	3/7/2025	$	123.43	22	$ 2,715.46
1805	PENA PLAS COMPANY	13851884 Material	1/6/2025	1/13/2025	$	123.20	7	$ 862.40
1806	THE HOME DEPOT #4122	home depot	3/11/2025	3/17/2025	$	122.89	6	$ 737.34
1807	HOSE VALVE AND FITTING ST	report 5/13/25 Crofchick	5/5/2025	5/14/2025	$	122.82	9	$ 1,105.38
1808	LOWES #02763*	5.13.25 Report	4/27/2025	5/20/2025	$	122.39	23	$ 2,814.97

1809	THE HOME DEPOT #4113	concrete forklift ramp repair	6/5/2025	6/18/2025	$	122.31	13	$ 1,590.03
1810	COOPER ELECTRIC HAZLETON	cooper electric	4/8/2025	4/17/2025	$	122.28	9	$ 1,100.52
1811	SHERWOOD TRUCKS	report 4/22/25 Crofchick	4/14/2025	4/23/2025	$	122.07	9	$ 1,098.63
1812	WAREHOUSE BATTERY OUTLET	Bethlehem pumps repair /replace	5/13/2025	6/6/2025	$	121.98	24	$ 2,927.52
1813	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/22/2025	6/10/2025	$	121.98	19	$ 2,317.62
1814	AMAZON MKTPL*GD1Z18CK3	Tools for Apparatus Testing	3/6/2025	3/24/2025	$	121.90	18	$ 2,194.20
1815	HORWITH TRUCKS	report 5/19/25 Eckley	5/1/2025	5/21/2025	$	121.66	20	$ 2,433.20
1816	HORWITH TRUCKS	Tom Piper 5/1/25	4/14/2025	5/2/2025	$	121.66	18	$ 2,189.88
1817	SQ *STAHLNECKERS PORTABLE	CC-Stahlneckers Portable Toilets	5/18/2025	5/27/2025	$	121.51	9	$ 1,093.59
1818	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1819	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1820	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1821	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1822	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	12/27/2024	2/11/2025	$	121.42	46	$ 5,585.32
1823	AMAZON MKTPL*R76YF4VM3	Tom Piper 3/14/25	3/10/2025	3/24/2025	$	121.30	14	$ 1,698.20
1824	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	121.03	7	$ 847.21
1825	PLATT ELECTRIC 800	January Receipts	12/27/2024	1/6/2025	$	120.98	10	$ 1,209.80
1826	THE HOME DEPOT #4118	5.2.25 Report	4/11/2025	5/5/2025	$	120.77	24	$ 2,898.48
1827	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-22-25	5/12/2025	5/22/2025	$	120.66	10	$ 1,206.60
1828	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-06-05-25	5/28/2025	6/10/2025	$	120.66	13	$ 1,568.58
1829	COOPER ELEC STROUDSBURG	Lakeville RIAB capital project	6/4/2025	6/17/2025	$	120.59	13	$ 1,567.67
1830	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	120.34	8	$ 962.72
1831	PAULS HDWE/GRDN CTR	material	5/20/2025	6/3/2025	$	120.31	14	$ 1,684.34
1832	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	120.00	14	$ 1,680.00
1833	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	120.00	14	$ 1,680.00
1834	AMAZON MKTPL*ZD3WB8JW0	amazon	1/7/2025	1/14/2025	$	119.82	7	$ 838.74
1835	PAUL B HARDWARE-MECHANIC	cody mummert	3/28/2025	4/15/2025	$	119.76	18	$ 2,155.68
1836	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/10/2025	2/6/2025	$	119.56	27	$ 3,228.12
1837	UNITED REFRIG BR #W1	5.27.25 Report	5/20/2025	5/27/2025	$	118.79	7	$ 831.53
1838	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	118.50	6	$ 711.00
1839	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1840	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1841	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1842	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1843	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/17/2025	3/10/2025	$	118.06	21	$ 2,479.26
1844	ULINE *SHIP SUPPLIES	Binsbootscrapper plumbing supply	1/25/2025	2/6/2025	$	118.00	12	$ 1,416.00
1845	GRAINGER	Grainger	07/24/2024	08/28/2024	$	117.93	35	$ 4,127.55
1846	TRACTOR-SUPPLY-CO #0683	report 1/2/25 Bressi	12/17/2024	1/3/2025	$	117.88	17	$ 2,003.96
1847	LOWES #00292*	lowes	12/14/2024	1/15/2025	$	117.79	32	$ 3,769.28
1848	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-03-07-25	2/25/2025	3/10/2025	$	117.71	13	$ 1,530.23
1849	AMAZON.COM*NN9YW4A42	report 5/28/25 Nyer	5/22/2025	5/29/2025	$	117.65	7	$ 823.55
1850	GIANT FLOOR AND WALL	1.24.25 Report	1/13/2025	1/30/2025	$	117.60	17	$ 1,999.20
1851	THE HOME DEPOT #4120	plumbing	4/4/2025	4/21/2025	$	117.48	17	$ 1,997.16
1852	ALTEC INDUSTRIES ORACLE	Richard E Jones II	5/28/2025	6/10/2025	$	117.39	13	$ 1,526.07
1853	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-22-25	5/12/2025	5/22/2025	$	117.27	10	$ 1,172.70
1854	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	117.01	14	$ 1,638.14
1855	AMAZON RETA* Y55K45KC3	Consumables	3/14/2025	3/18/2025	$	116.59	4	$ 466.36
1856	TST*CARUSOS FRUITVILLE	May safety meeting	5/27/2025	6/4/2025	$	116.53	8	$ 932.24
1857	NOLTS FACTORY WAREHOUSE	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$	116.36	11	$ 1,279.96
1858	KOCH 33 FORD	report 6/16/25 Bachman	4/24/2025	5/27/2025	$	116.08	33	$ 3,830.64
1859	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/19/2024	1/3/2025	$	116.07	15	$ 1,741.05
1860	ALTEC INDUSTRIES, INC	report 6/9/25 Bressi	6/2/2025	6/9/2025	$	116.06	7	$ 812.42
1861	MEIER SUPPLY CO #8	LACK 500 HVAC	6/4/2025	6/17/2025	$	115.86	13	$ 1,506.18
1862	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-04-01-25	3/26/2025	4/3/2025	$	115.62	8	$ 924.96
1863	SUPPLYHOUSE.COM	Crane and Space Sensors	3/27/2025	4/10/2025	$	115.60	14	$ 1,618.40
1864	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$	115.58	16	$ 1,849.28
1865	WM SUPERCENTER #1886	4/30 Storm Event 13855076	4/30/2025	5/13/2025	$	115.54	13	$ 1,502.02
1866	MCMASTER-CARR	MIKE KLINGER 1/27/25	1/7/2025	1/27/2025	$	115.50	20	$ 2,310.00
1867	OLDE BARN EQUIPMENT	report 2/3/25 Bressi	1/16/2025	2/4/2025	$	115.07	19	$ 2,186.33
1868	AMAZON MKTPL*Z76VI1EL2	report 3/5/25 NYER	1/28/2025	3/7/2025	$	114.98	38	$ 4,369.24
1869	ALTEC INDUSTRIES, INC	report 2/13/25 Crofchick	1/31/2025	2/13/2025	$	114.75	13	$ 1,491.75
1870	HORWITH TRUCKS	Tom Piper 02/20/25	2/14/2025	2/24/2025	$	114.45	10	$ 1,144.50
1871	FREIGHTLINER OF LANCASTER	CRAIG STANLEY	2/19/2025	3/24/2025	$	114.24	33	$ 3,769.92
1872	FREIGHTLINER OF LANCASTER	CRAIG STANLEY	2/19/2025	3/24/2025	$	114.24	33	$ 3,769.92
1873	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/29/2025	2/6/2025	$	114.20	8	$ 913.60
1874	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$	114.15	26	$ 2,967.90
1875	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/24/2025	4/30/2025	$	114.08	6	$ 684.48
1876	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-04-25-25	4/17/2025	4/28/2025	$	113.95	11	$ 1,253.45
1877	R.J. WALKER CO INC	5.2.25 Report	4/11/2025	5/5/2025	$	113.71	24	$ 2,729.04
1878	AMAZON MKTPL*NN6CN45S1	Lehigh upkeep	5/29/2025	6/6/2025	$	113.50	8	$ 908.00
1879	Amazon	Cut Season Materials	4/12/2025	4/27/2025	$	113.47	15	$ 1,702.05
1880	SP BULLETPOINT MOUNT	report 3/12/25 Bressi	3/6/2025	3/14/2025	$	112.98	8	$ 903.84
1881	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-01-31-25	1/22/2025	2/3/2025	$	112.84	12	$ 1,354.08
1882	ULINE *SHIP SUPPLIES	uline	5/9/2025	6/11/2025	$	112.67	33	$ 3,718.11
1883	HORWITH TRUCKS	Tom Piper 5/1/25	4/22/2025	5/2/2025	$	112.44	10	$ 1,124.40
1884	HORWITH TRUCKS	Tom Piper 5/19/25	4/29/2025	5/21/2025	$	112.44	22	$ 2,473.68
1885	GRAINGER	grainger	09/13/2024	10/01/2024	$	112.36	18	$ 2,022.48
1886	AMAZON MKTPL*A23XU5WH3	report 2/27/25 Nyer	2/23/2025	2/28/2025	$	112.32	5	$ 561.60
1887	AMAZON MKTPL*K32RL4OG3	Tools for Apparatus Testing	3/5/2025	3/24/2025	$	112.10	19	$ 2,129.90
1888	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	1/29/2025	2/13/2025	$	112.06	15	$ 1,680.90
1889	CUMBERLAND TRUCK PARTS AL	report 6/16/25 Bachman	5/2/2025	5/27/2025	$	112.04	25	$ 2,801.00
1890	HAJOCA LANCASTER 10	Faucet for Mop room Lanc	2/19/2025	2/25/2025	$	111.93	6	$ 671.58
1891	ZORO TOOLS INC	emergency lights	3/20/2025	4/3/2025	$	111.78	14	$ 1,564.92
1892	TRACTOR SUPPLY #1403	C.C.C.	6/18/2025	6/30/2025	$	111.27	12	$ 1,335.24
1893	SUPPLYHOUSE.COM	supply house .com	1/24/2025	1/30/2025	$	111.08	6	$ 666.48
1894	SUPPLYHOUSE.COM	supply house .com	1/24/2025	1/30/2025	$	111.07	6	$ 666.42
1895	SUPPLYHOUSE.COM	supply house	4/2/2025	5/2/2025	$	110.65	30	$ 3,319.50
1896	R F FAGER COMPANY HARRI	annex water repairs	1/28/2025	2/11/2025	$	110.65	14	$ 1,549.10
1897	SUNOCO 8002706901	Meal / Fuel for truck 6674-4	1/4/2025	1/14/2025	$	110.31	10	$ 1,103.10
1898	AMZN MKTP US*Z56ZH5PR2	amazon	1/9/2025	1/14/2025	$	110.20	5	$ 551.00
1899	PEIRCE PHELPS-251	Compressor for BETSC	2/27/2025	3/17/2025	$	109.71	18	$ 1,974.78
1900	FREIGHTLINER OF LANCASTER	Richard E Jones II	12/17/2024	1/9/2025	$	109.61	23	$ 2,521.03
1901	PY *THE TRAILER SHOPPE	Justin Ferguson 4/29/25	4/23/2025	4/30/2025	$	109.38	7	$ 765.66
1902	SUNOCO 0804684900	7-Eleven Fuel $108.69	3/27/2025	5/2/2025	$	108.69	36	$ 3,912.84
1903	SCHAEDLER YESCO DISTRIBUT	13084900 supplies	3/25/2025	4/22/2025	$	107.97	28	$ 3,023.16
1904	UNITED REFRIG BR #W1	5.19.25 Report	5/14/2025	5/19/2025	$	107.21	5	$ 536.05
1905	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$	107.18	21	$ 2,250.78
1906	INDEPENDENCE FORD SERVICE	report 5/13/25 Bressi	5/5/2025	5/14/2025	$	107.10	9	$ 963.90
1907	NAPA STORE 8010058	report 4/1/25 MVW	3/4/2025	4/1/2025	$	107.05	28	$ 2,997.40
1908	AMZN MKTP US*ZE9KA2II0	Lehigh supplies and urinal scree	12/30/2024	2/11/2025	$	107.04	43	$ 4,602.72
1909	LOWES #02763*	3.10.25 Report	2/18/2025	3/14/2025	$	107.04	24	$ 2,568.96
1910	COOPER ELECTRIC HAZLETON	cooper electric	3/10/2025	3/25/2025	$	106.93	15	$ 1,603.95
1911	LOWES #00292*	lowes	1/3/2025	1/17/2025	$	106.91	14	$ 1,496.74
1912	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/9/2025	6/2/2025	$	106.90	24	$ 2,565.60
1913	ALTEC INDUSTRIES, INC	report 3/27/25 Nyer	3/24/2025	4/1/2025	$	106.71	8	$ 853.68
1914	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/3/2025	4/15/2025	$	106.71	12	$ 1,280.52
1915	HORWITH TRUCKS	report 4/27/25 Bachman	2/5/2025	3/4/2025	$	106.63	27	$ 2,879.01

1916	HORWITH TRUCKS	report 4/15/25 Bachman	4/9/2025	4/16/2025	$	106.63	7	$ 746.41
1917	THE HOME DEPOT #4140	the home depot	2/21/2025	4/4/2025	$	106.32	42	$ 4,465.44
1918	A & A AUTO PARTS ST 28	report 2/11/25 Bachman	1/27/2025	2/12/2025	$	106.26	16	$ 1,700.16
1919	ALTEC INDUSTRIES, INC	report 2/11/25 Bachman	1/16/2025	2/12/2025	$	106.02	27	$ 2,862.54
1920	WM SUPERCENTER #3634	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$	106.00	16	$ 1,696.00
1921	TEAM SUPPLY	Shenandoah sub BJO	3/18/2025	3/24/2025	$	105.99	6	$ 635.94
1922	PAUL B HARDWARE-MECHANIC	cody mummert	5/22/2025	6/17/2025	$	105.99	26	$ 2,755.74
1923	LOWES #01127*	POC Louver and Training	3/6/2025	3/17/2025	$	105.98	11	$ 1,165.78
1924	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	2/11/2025	3/11/2025	$	105.98	28	$ 2,967.44
1925	THE HOME DEPOT #4120	batteries	12/10/2024	1/10/2025	$	105.79	31	$ 3,279.49
1926	TST*CARUSOS FRUITVILLE	January safety meeting	1/22/2025	2/4/2025	$	105.69	13	$ 1,373.97
1927	LOWES #02763*	lowes	11/17/2024	1/21/2025	$	105.56	65	$ 6,861.40
1928	LOWES #02763*	1.2.25 Report	11/17/2024	1/31/2025	$	105.56	75	$ 7,917.00
1929	THE HOME DEPOT #4108	Material Needed for Job	9/26/2024	1/2/2025	$	105.32	98	$ 10,321.36
1930	SP J.L. MATTHEWS CO.	Bucket Tool Organizer	4/4/2025	4/11/2025	$	105.16	7	$ 736.12
1931	FACTORY MOTOR PARTS	report 1/14/25 MVW	1/6/2025	1/15/2025	$	105.13	9	$ 946.17
1932	COMMERCIAL DOOR - 12	Lezzer Commercial Door	3/17/2025	4/7/2025	$	105.05	21	$ 2,206.05
1933	GRAYBAR ELECTRIC	Wafer lights 120v	1/30/2025	2/11/2025	$	104.98	12	$ 1,259.76
1934	FISHER AUTO PARTS 150	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	104.94	16	$ 1,679.04
1935	LOWES #02763*	loews	11/29/2024	2/6/2025	$	104.94	69	$ 7,240.86
1936	PAULB LITITZ	Justin Ferguson 3/18/25 COL	3/10/2025	3/19/2025	$	104.91	9	$ 944.19
1937	JONES GM OFFICE AND SERVI	Richard E Jones II	12/30/2024	1/9/2025	$	104.73	10	$ 1,047.30
1938	AMAZON MKTPL*ZC5EV0D52	amazon	1/24/2025	3/11/2025	$	104.70	46	$ 4,816.20
1939	HORWITH TRUCKS	report 6/9/25 Eckley	6/2/2025	6/10/2025	$	104.51	8	$ 836.08
1940	SHERWOOD TRUCKS	report 6/9/25 Bressi	5/21/2025	6/9/2025	$	104.48	19	$ 1,985.12
1941	SHERWOOD TRUCKS	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	104.48	21	$ 2,194.08
1942	GRAYBAR ELECTRIC COMPANY	graybar	2/16/2025	2/26/2025	$	104.40	10	$ 1,044.00
1943	SHERWIN-WILLIAMS703820	Windsor Micro Market Project	4/25/2025	6/6/2025	$	103.93	42	$ 4,365.06
1944	GRAINGER	Material	4/1/2025	4/10/2025	$	103.80	9	$ 934.20
1945	COOPER ELECTRIC BETHLEHEM	DER Materials	1/23/2025	1/28/2025	$	103.74	5	$ 518.70
1946	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/16/2025	4/30/2025	$	103.73	14	$ 1,452.22
1947	ALTEC INDUSTRIES, INC	report 1/2/25 Nyer	12/28/2024	1/9/2025	$	103.60	12	$ 1,243.20
1948	MCMASTER-CARR	MIKE KLINGER 2/12/25	1/24/2025	2/18/2025	$	103.59	25	$ 2,589.75
1949	AMZN MKTP US*ZC1OM6X91	report 2/11/25 Nyer	1/31/2025	2/11/2025	$	103.49	11	$ 1,138.39
1950	LOWES #01934*	5.30.25 Report	5/14/2025	6/2/2025	$	103.29	19	$ 1,962.51
1951	GRAYBAR ELECTRIC COMPANY	January Receipts	1/8/2025	1/13/2025	$	103.07	5	$ 515.35
1952	NAPA STORE 8011393	report 2/3/25 MVW	1/24/2025	2/4/2025	$	102.70	11	$ 1,129.70
1953	AMAZON MKTPL*ZG1JQ3HS1	supplies	1/26/2025	1/31/2025	$	102.65	5	$ 513.25
1954	THE HOME DEPOT #6956	6.19.25 Report	6/2/2025	6/20/2025	$	102.64	18	$ 1,847.52
1955	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-31-25	1/24/2025	2/3/2025	$	102.56	10	$ 1,025.60
1956	LANCASTER STARTER & ALTE	Richard E Jones II	1/22/2025	2/4/2025	$	102.33	13	$ 1,330.29
1957	GILBOY FORD MERCURY INC	report 4/15/25 Bachman	3/25/2025	4/16/2025	$	102.03	22	$ 2,244.66
1958	NAPA AUTO PARTS	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$	101.73	9	$ 915.57
1959	PEIRCE PHELPS-251	Peirce Phelps	12/31/2024	1/31/2025	$	101.47	31	$ 3,145.57
1960	THE HOME DEPOT #4186	cleaners	3/21/2025	4/4/2025	$	101.14	14	$ 1,415.96
1961	AUTO PARTS OF SCRANTON	report 3/12/25 Crofchick	3/5/2025	3/14/2025	$	100.69	9	$ 906.21
1962	SHERWIN-WILLIAMS705641	Berwick CB Repair	6/4/2025	6/11/2025	$	100.64	7	$ 704.48
1963	THE HOME DEPOT #4131	Tools	2/11/2025	2/20/2025	$	100.58	9	$ 905.22
1964	THE HOME DEPOT #4186	1.21.25 Report	1/9/2025	1/31/2025	$	100.57	22	$ 2,212.54
1965	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1966	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1967	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1968	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1969	DUNMORE LUMBER	3.14.25 Report	2/13/2025	3/17/2025	$	100.41	32	$ 3,213.12
1970	LOWES #02894*	Solar Farm	6/3/2025	6/19/2025	$	100.24	16	$ 1,603.84
1971	SUPPLYHOUSE.COM	R-134a Refrigerant	4/22/2025	6/3/2025	$	100.00	42	$ 4,200.00
1972	SKECHERS.COM #600	2.20.25 Report	2/12/2025	3/10/2025	$	100.00	26	$ 2,600.00
1973	SHERWOOD TRUCKS	report 6/3/25 Crofchick	5/23/2025	6/4/2025	$	99.92	12	$ 1,199.04
1974	AMAZON MKTPL*NB2Y029P2	amazon	5/1/2025	5/8/2025	$	99.90	7	$ 699.30
1975	AMAZON MKTPL*NB6HY19Y2	amazon	5/1/2025	5/8/2025	$	99.90	7	$ 699.30
1976	HORWITH TRUCKS	report 6/9/25 Eckley	6/2/2025	6/10/2025	$	99.85	8	$ 798.80
1977	AMAZON MKTPL*ZD9RJ6Q70	Toto batterieswashersmicleaning	1/10/2025	1/17/2025	$	99.81	7	$ 698.67
1978	THE HOME DEPOT 4113	chain blades and screws	5/21/2025	5/27/2025	$	99.52	6	$ 597.12
1979	KIMBALL MIDWEST PAYEEZY	report 4/8/25 Eckley	3/20/2025	4/8/2025	$	99.46	19	$ 1,889.74
1980	WAYTEK INC	Mark Elias 2-7-2025	1/3/2025	2/7/2025	$	99.46	35	$ 3,481.10
1981	LOWES #02763*	1.2.25 Report	12/1/2024	1/31/2025	$	99.46	61	$ 6,067.06
1982	TASCA FORD	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$	99.36	16	$ 1,589.76
1983	NOLT'S AUTO PARTS #7	Mark Elias 06-12-25	5/28/2025	6/15/2025	$	99.35	18	$ 1,788.30
1984	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-09-25	5/2/2025	5/14/2025	$	99.35	12	$ 1,192.20
1985	SHERWIN-WILLIAMS705440	sherwin williams	5/7/2025	5/21/2025	$	98.67	14	$ 1,381.38
1986	SNEE & SUNDAY CO	S&S Tools- SCR LTN	6/18/2025	6/24/2025	$	98.55	6	$ 591.30
1987	LOWES #00652*	Cragle 5-1-25	5/1/2025	6/6/2025	$	98.39	36	$ 3,542.04
1988	FASTENAL COMPANY 01PAHAR	LTN Ladders - Fasteners	6/11/2025	6/20/2025	$	98.33	9	$ 884.97
1989	MCMASTER-CARR	Richard E Jones II	2/7/2025	3/17/2025	$	98.08	38	$ 3,727.04
1990	LOWES #00292*	Field Mechanics Material	2/7/2025	2/20/2025	$	97.97	13	$ 1,273.61
1991	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 4/29/25	3/27/2025	4/30/2025	$	97.84	34	$ 3,326.56
1992	GRAYBAR ELECTRIC COMPANY	January Receipts	1/8/2025	1/13/2025	$	97.84	5	$ 489.20
1993	R.J. WALKER CO INC	4.14.25 Report	4/10/2025	4/21/2025	$	97.80	11	$ 1,075.80
1994	BASSLER EQUIPMENT CO.	4.11.25 Report	3/21/2025	5/21/2025	$	97.76	61	$ 5,963.36
1995	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/13/2025	6/25/2025	$	97.73	12	$ 1,172.76
1996	KELLEY BROTHERS LLC	1.24.25 Report	12/20/2024	1/30/2025	$	97.52	41	$ 3,998.32
1997	AMAZON MKTPL*781J81B33	Tools for Apparatus Testing	3/5/2025	3/24/2025	$	97.50	19	$ 1,852.50
1998	WWW.VEVOR.COM	2.20.25 Report	2/3/2025	2/24/2025	$	97.50	21	$ 2,047.50
1999	HELLER'S HOME AND HARDW	MIKE KLINGER 2/12/25	1/31/2025	2/18/2025	$	97.36	18	$ 1,752.48
2000	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-05-09-25	5/3/2025	5/14/2025	$	97.27	11	$ 1,069.97
2001	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$	97.16	17	$ 1,651.72
2002	BERGEYS WHOLESALE PARTS	Tom Piper 3/25/25	3/17/2025	3/27/2025	$	96.99	10	$ 969.90
2003	ZORO TOOLS INC	Storm room surge protectors	1/9/2025	1/17/2025	$	96.32	8	$ 770.56
2004	THE HOME DEPOT #4127	3.10.25 Report	3/3/2025	3/17/2025	$	96.16	14	$ 1,346.24
2005	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	96.13	8	$ 769.04
2006	LOWES #01667*	lowes	1/14/2025	1/31/2025	$	96.04	17	$ 1,632.68
2007	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	95.91	7	$ 671.37
2008	UNITED ELECTRIC LANCAST	Jim Douts	4/25/2025	5/9/2025	$	95.78	14	$ 1,340.92
2009	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	95.63	21	$ 2,008.23
2010	AMAZON MARK* NO4VD31F1	CC-Amazon: Phone Holders	6/20/2025	6/28/2025	$	95.30	8	$ 762.40
2011	CUMBERLAND TRUCK PARTS AL	report 4/1/25 Bachman	3/3/2025	4/1/2025	$	95.26	29	$ 2,762.54
2012	THE HOME DEPOT 4118	5.1.25 Report	4/29/2025	5/5/2025	$	95.12	6	$ 570.72
2013	SHERWOOD TRUCKS	report 3/12/25 MVW	2/25/2025	3/14/2025	$	95.06	17	$ 1,616.02
2014	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	95.00	12	$ 1,140.00
2015	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	95.00	10	$ 950.00
2016	AMAZON RETA* 5I89L22H3	amazon	4/29/2025	5/8/2025	$	94.76	9	$ 852.84
2017	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	94.76	5	$ 473.80
2018	LOWES #01127*	(roof)asphalt repair materials	4/2/2025	4/28/2025	$	94.75	26	$ 2,463.50
2019	ALTEC INDUSTRIES, INC	report 2/11/25 Bachman	1/11/2025	2/12/2025	$	94.56	32	$ 3,025.92
2020	ALTEC INDUSTRIES, INC	report 2/11/25 Bachman	1/3/2025	2/12/2025	$	94.56	40	$ 3,782.40
2021	SYD-03	CC-Schaedler yesco	6/24/2025	6/30/2025	$	94.39	6	$ 566.34
2022	ALTEC INDUSTRIES ORACLE	report 5/19/25 Eckley	5/8/2025	5/21/2025	$	94.29	13	$ 1,225.77

2023	ALTEC INDUSTRIES, INC	report 3/24/25 Eckley	2/27/2025	4/3/2025	$	93.95	35	$ 3,288.25
2024	NAPA STORE 8011393	report 5/13/25 MVW	5/8/2025	5/14/2025	$	93.95	6	$ 563.70
2025	HARBOR FREIGHT TOOLS3423	report 3/27/25 Nyer	3/22/2025	4/1/2025	$	93.79	10	$ 937.90
2026	AMAZON MKTPL*5P5D43P23	Amazon	3/31/2025	4/8/2025	$	93.39	8	$ 747.12
2027	SUPPLYHOUSE.COM	supply house .com	12/18/2024	1/6/2025	$	93.24	19	$ 1,771.56
2028	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	93.03	9	$ 837.27
2029	UNITED REFRIG BR #W1	Fuses and Motor	3/25/2025	3/31/2025	$	92.75	6	$ 556.50
2030	EBAY O*09-12714-93863	2.20.25 Report	2/15/2025	3/10/2025	$	92.52	23	$ 2,127.96
2031	J&N BEAVER MEADOWS	PPL Vehicle Expenses	2/18/2025	4/16/2025	$	92.40	57	$ 5,266.80
2032	PY *THE TRAILER SHOPPE	Justin Ferguson 02/06/2025	1/31/2025	2/7/2025	$	91.90	7	$ 643.30
2033	FISHER AUTO PARTS 150	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	91.89	16	$ 1,470.24
2034	DIRLAM BROTHERS LUMBER C	Lakeville 88-2 RIAB	5/9/2025	5/27/2025	$	91.81	18	$ 1,652.58
2035	AMAZON MKTPL*P91SS2PL3	Yatesville sub	2/9/2025	2/24/2025	$	91.52	15	$ 1,372.80
2036	SP DOOR-PARTS.COM	garage door belts	5/20/2025	6/9/2025	$	91.42	20	$ 1,828.40
2037	FORESTRY SUPPLIERS INC	Forestry D Tape	4/18/2025	5/14/2025	$	91.37	26	$ 2,375.62
2038	COOPER ELECTRIC HAZLETON	cooper electric	1/8/2025	1/17/2025	$	91.29	9	$ 821.61
2039	BEST BUY 00003418	Paul Mcmynne	4/3/2025	4/10/2025	$	91.13	7	$ 637.91
2040	HORNUNGS ACE HARDWARE	Forklift Propane	6/12/2025	6/24/2025	$	90.64	12	$ 1,087.68
2041	THE HOME DEPOT #4120	batteries, hardware, fittings	2/18/2025	3/4/2025	$	90.59	14	$ 1,268.26
2042	SHERWOOD TRUCKS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	90.28	8	$ 722.24
2043	BOMARK INSTRUMENTS INC	Cragle Air Monitor	1/22/2025	3/7/2025	$	90.27	44	$ 3,971.88
2044	INDEPENDENCE FORD	report 1/2/25 Bressi	12/11/2024	1/3/2025	$	90.10	23	$ 2,072.30
2045	UNITED REFRIG BR #10	united refrigeration	4/8/2025	4/23/2025	$	89.96	15	$ 1,349.40
2046	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-05-22-25	5/14/2025	5/22/2025	$	89.32	8	$ 714.56
2047	SOI*SNAP-ON INDUSTRIAL	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	89.05	21	$ 1,870.05
2048	UNITED REFRIG BR #10	united refrigeration	4/4/2025	4/23/2025	$	88.67	19	$ 1,684.73
2049	COOPER ELECTRIC SCRANTON	5.2.25 Report	4/25/2025	5/5/2025	$	88.29	10	$ 882.90
2050	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/20/2025	4/4/2025	$	88.25	15	$ 1,323.75
2051	TEAM SUPPLY	team supply	1/16/2025	3/5/2025	$	88.14	48	$ 4,230.72
2052	LINDE GAS & EQUIPMENT INC	report 5/6/25 Nyer	4/29/2025	5/8/2025	$	87.95	9	$ 791.55
2053	ZORO TOOLS INC	stall mats, hvac+water filters	4/17/2025	5/5/2025	$	87.93	18	$ 1,582.74
2054	AMAZON MKTPL*ZG2O424G1	2.3.25 Report	1/23/2025	2/7/2025	$	87.92	15	$ 1,318.80
2055	SCHAEDLER YESCO HAZELTON	shaedler yesco	4/2/2025	4/11/2025	$	87.87	9	$ 790.83
2056	HARBOR FREIGHT TOOLS3603	4.8.25 Report	3/15/2025	4/23/2025	$	87.71	39	$ 3,420.69
2057	GRAYBAR ELECTRIC COMPANY	May Receipts	5/16/2025	5/22/2025	$	87.67	6	$ 526.02
2058	HORNUNGS ACE HARDWARE	Forklift Propane	5/20/2025	5/27/2025	$	87.53	7	$ 612.71
2059	TRACTOR SUPPLY #1403	report 3/24/25 Nyer	3/13/2025	3/24/2025	$	87.41	11	$ 961.51
2060	SHERWIN-WILLIAMS705138	sherwin williams	2/3/2025	3/10/2025	$	87.28	35	$ 3,054.80
2061	SUPPLYHOUSE.COM	POC Louver and Training	2/25/2025	3/17/2025	$	87.12	20	$ 1,742.40
2062	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	3/7/2025	4/16/2025	$	87.03	40	$ 3,481.20
2063	GRAINGER	Grainger PFE Tags	4/28/2025	6/26/2025	$	86.93	59	$ 5,128.87
2064	AMAZON MKTPL*Z77UO1GB0	Yatesville sub	2/4/2025	2/24/2025	$	86.92	20	$ 1,738.40
2065	AMAZON MKTPL*II0U733Y3	Windsor repairs /supplies	3/3/2025	4/11/2025	$	86.82	39	$ 3,385.98
2066	AMAZON.COM*NI4F24GT2	Quench &sink filters storm rm	5/5/2025	5/12/2025	$	86.74	7	$ 607.18
2067	NAPA STORE 8011393	report 5/6/25 MVW	4/28/2025	5/6/2025	$	86.70	8	$ 693.60
2068	PAULB LITITZ	Justin Ferguson 3/18/25 COL	3/13/2025	3/19/2025	$	86.61	6	$ 519.66
2069	SHERWOOD TRUCKS	report 5/20/25 MVW	5/13/2025	5/21/2025	$	86.21	8	$ 689.68
2070	ALTEC INDUSTRIES, INC	Tom Piper 3/25/25	3/17/2025	3/27/2025	$	86.20	10	$ 862.00
2071	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/7/2025	6/10/2025	$	86.19	34	$ 2,930.46
2072	AMAZON MARK* Q92NS9QK3	Office Materials	4/29/2025	5/19/2025	$	86.15	20	$ 1,723.00
2073		71532443	4/1/2025	5/30/2025	$	86.04	59	$ 5,076.36
2074	AMAZON.COM*ZC5763210	Label maker refills	1/30/2025	2/4/2025	$	85.92	5	$ 429.60
2075	LOWES #02566*	lowes	4/9/2025	4/15/2025	$	85.88	6	$ 515.28
2076	AUTO PARTS OF SCRANTON	report 6/3/25 Crofchick	5/22/2025	6/4/2025	$	85.73	13	$ 1,114.49
2077	ALTEC INDUSTRIES, INC	report 4/1/25 Bachman	3/15/2025	4/1/2025	$	85.68	17	$ 1,456.56
2078	TIME MANUFACTURING CO	report 6/3/25 Bressi	5/27/2025	6/3/2025	$	85.52	7	$ 598.64
2079	STAUFFERS OF KISSEL	Community Roots plants materials	10/18/2024	11/15/2024	$	85.46	28	$ 2,392.88
2080	UNITED REFRIG BR #10	Compressor for BETSC	2/25/2025	3/17/2025	$	85.44	20	$ 1,708.80
2081	HORWITH TRUCKS	Tom Piper 02/20/25	2/7/2025	2/24/2025	$	84.99	17	$ 1,444.83
2082	AMAZON MKTPL*BU50O2273	amazon	2/27/2025	3/5/2025	$	84.79	6	$ 508.74
2083	TEAM SUPPLY	team supply	5/13/2025	5/29/2025	$	84.66	16	$ 1,354.56
2084	AMAZON MKTPL*K54VC9K73	amazon	4/5/2025	4/11/2025	$	84.60	6	$ 507.60
2085	KRATZER HARDWARE 4988	MIKE KLINGER 4/14/25	3/11/2025	4/16/2025	$	84.59	36	$ 3,045.24
2086	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$	84.33	14	$ 1,180.62
2087	LOWES #00292*	lowes	3/19/2025	3/27/2025	$	84.19	8	$ 673.52
2088	FREIGHTLINER OF LANCASTER	craig stanley 2/18/25	1/13/2025	2/24/2025	$	83.94	42	$ 3,525.48
2089	SHERWOOD TRUCKS	report 2/27/25 MVW	2/12/2025	2/28/2025	$	83.68	16	$ 1,338.88
2090	ZORO TOOLS INC	Windsor Micro Market Project	5/7/2025	6/6/2025	$	83.51	30	$ 2,505.30
2091	COOPER ELECTRIC SCRANTON	3.17.25 Report	3/10/2025	3/17/2025	$	83.33	7	$ 583.31
2092	SNAVELY & DOSCH 186	CRAIG STANLEY	4/7/2025	4/28/2025	$	83.30	21	$ 1,749.30
2093	AMZN MKTP US*ZC8V47RU1	February Expenses	2/3/2025	2/28/2025	$	82.65	25	$ 2,066.25
2094	AMZN MKTP US*Z70P75QX0	Consumable	2/5/2025	2/24/2025	$	82.65	19	$ 1,570.35
2095	DUNMORE LUMBER	report 4/22/25 Crofchick	4/16/2025	4/23/2025	$	82.62	7	$ 578.34
2096	SP TABLECLOTHSFACTOR	Open Houses 2025	4/13/2025	6/2/2025	$	82.62	50	$ 4,131.00
2097	SP TABLECLOTHSFACTOR	Open Houses 2025	4/13/2025	6/2/2025	$	82.62	50	$ 4,131.00
2098	SP TABLECLOTHSFACTOR	Open Houses 2025	4/13/2025	6/2/2025	$	82.62	50	$ 4,131.00
2099	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	82.62	9	$ 743.58
2100	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$	82.56	8	$ 660.48
2101	GRAYBAR ELECTRIC COMPANY	January Receipts	1/23/2025	1/29/2025	$	82.22	6	$ 493.32
2102	PAULS HDWE/GRDN CTR	material	3/11/2025	5/20/2025	$	82.17	70	$ 5,751.90
2103	THE UPS STORE 5606	SEL RMA shipping	3/19/2025	3/24/2025	$	82.15	5	$ 410.75
2104	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	3/13/2025	4/16/2025	$	81.92	34	$ 2,785.28
2105	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	81.80	8	$ 654.40
2106	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	81.76	9	$ 735.84
2107	HARBOR FREIGHT TOOLS 140	C.C.C.	4/1/2025	4/28/2025	$	81.61	27	$ 2,203.47
2108	SAMCO'S MOTOR PARTS NAPA	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	81.61	14	$ 1,142.54
2109	ADVANCE AUTO PARTS #8697	report 6/16/25 Bachman	4/30/2025	5/27/2025	$	81.60	27	$ 2,203.20
2110	PY *PRIMO HOAGIES	April safety meeting	4/25/2025	5/5/2025	$	81.55	10	$ 815.50
2111	CYPHERS TRUCK PARTS	report 6/24/25 Eckley	6/17/2025	6/25/2025	$	81.25	8	$ 650.00
2112	HORNUNGS ACE HARDWARE	Forklift Propane	1/23/2025	1/27/2025	$	81.18	4	$ 324.72
2113	R F FAGER COMPANY HARRI	parts plumbing	5/28/2025	6/9/2025	$	81.14	12	$ 973.68
2114	WAWA 270	PPL Vehicle Expenses	2/16/2025	4/16/2025	$	81.00	59	$ 4,779.00
2115	NYES LANDSCAPE MULCH SALE	13084900 supplies	3/24/2025	4/22/2025	$	80.56	29	$ 2,336.24
2116	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-04-01-25	3/25/2025	4/3/2025	$	80.50	9	$ 724.50
2117	SCHAEDLER YESCO HAZELTON	C.C.C.	3/14/2025	5/5/2025	$	80.49	52	$ 4,185.48
2118	PEIRCE PHELPS E STORE	Crankcase Heater	3/12/2025	4/7/2025	$	80.41	26	$ 2,090.66
2119	ALTEC INDUSTRIES ORACLE	report 6/3/25 Bressi	5/17/2025	6/3/2025	$	80.16	17	$ 1,362.72
2120	PY *THE TRAILER SHOPPE	Justin Ferguson 02/06/2025	1/30/2025	2/7/2025	$	80.05	8	$ 640.40
2121	ZORO TOOLS INC	5.2.25 Report	4/22/2025	5/5/2025	$	80.05	13	$ 1,040.65
2122	THE HOME DEPOT #4131	Soap dispenser & misc restock	1/23/2025	2/4/2025	$	80.00	12	$ 960.00
2123	AMZN MKTP US*2K1BS44N3	report 2/27/25 Eckley	2/18/2025	2/28/2025	$	79.90	10	$ 799.00
2124	STEELE'S HARDWARE-STR 1	report 6/24/25 Eckley	5/28/2025	6/25/2025	$	79.48	28	$ 2,225.44
2125	THE HOME DEPOT #4186	water cooler walo	2/24/2025	4/23/2025	$	79.47	58	$ 4,609.26
2126	ZIPS TRUCK EQUIPMENT INC	report 3/11/25 Bachman	2/25/2025	3/14/2025	$	79.45	17	$ 1,350.65
2127	THE HOME DEPOT #4185	FRK GFI RECEP AND BLADES	2/19/2025	2/26/2025	$	79.26	7	$ 554.82
2128	GRAINGER	Graingers	4/16/2025	4/29/2025	$	79.00	13	$ 1,027.00
2129	COOPER ELECTRIC SCRANTON	2.14.25 Report	2/4/2025	2/18/2025	$	78.80	14	$ 1,103.20

2130	AMAZON MKTPL*NI83J2792	Yatesville sub	5/7/2025	5/28/2025	$	78.74	21	$ 1,653.54
2131	NOLT'S AUTO PARTS #7	Richard E Jones II	1/17/2025	2/4/2025	$	78.61	18	$ 1,414.98
2132	KAISER BROS CHRYSLER DODG	report 4/22/25	4/11/2025	5/1/2025	$	78.44	20	$ 1,568.80
2133	SNEE & SUNDAY CO	5.2.25 Report	4/28/2025	5/5/2025	$	78.28	7	$ 547.96
2134	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	78.21	21	$ 1,642.41
2135	AMZN MKTP US*Z75JP42U2	DER Materials	1/31/2025	2/22/2025	$	78.15	22	$ 1,719.30
2136	SID HARVEY #47	6.9.25 Report	5/30/2025	6/9/2025	$	78.09	10	$ 780.90
2137	LOWES #02566*	lowes	6/3/2025	6/16/2025	$	78.02	13	$ 1,014.26
2138	UNITED ELECTRIC LANCAST	colsc camera	12/17/2024	1/14/2025	$	77.91	28	$ 2,181.48
2139	UTILMASTER/SPARTAN MOTORS	Richard E Jones II	2/21/2025	3/17/2025	$	77.87	24	$ 1,868.88
2140	TRACTOR SUPPLY #1403	report 1/21/25 Nyer	1/16/2025	1/21/2025	$	77.87	5	$ 389.35
2141	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/27/2024	1/15/2025	$	76.99	19	$ 1,462.81
2142	KNAUSS & SON	Lehigh lock cores and keys	1/24/2025	2/11/2025	$	76.75	18	$ 1,381.50
2143	SUPPLYHOUSE.COM	POC Louver and Training	2/24/2025	3/17/2025	$	76.68	21	$ 1,610.28
2144	LOWES #02706*	C.C.C.	4/22/2025	5/8/2025	$	76.34	16	$ 1,221.44
2145	AMAZON MKTPL*NB48G1181	LINEMAN COMPUTERS	5/4/2025	5/8/2025	$	76.24	4	$ 304.96
2146	TRACTOR SUPPLY CO #1939	MIKE KLINGER 4/14/25	3/19/2025	4/16/2025	$	76.22	28	$ 2,134.16
2147	AMZN MKTP US*ZC6410290	Label maker refills	1/30/2025	2/4/2025	$	76.06	5	$ 380.30
2148	BLING-FURNITURESHOP.CO	material	12/23/2024	1/31/2025	$	75.98	39	$ 2,963.22
2149	THE HOME DEPOT #4113	plug end/ buckets	12/27/2024	1/10/2025	$	75.94	14	$ 1,063.16
2150	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/18/2025	4/1/2025	$	75.79	14	$ 1,061.06
2151	HORWITH TRUCKS	report 5/19/25 Eckley	5/5/2025	5/21/2025	$	75.72	16	$ 1,211.52
2152	WAWA 8240	Fuel	4/28/2025	6/25/2025	$	75.69	58	$ 4,390.02
2153	CHAPMAN FORD OF LANCASTER	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$	75.23	17	$ 1,278.91
2154	PAUL B HARDWARE-MECHANIC	shop	1/27/2025	2/13/2025	$	75.22	17	$ 1,278.74
2155	LOWES #02223*	Osprey nest	2/21/2025	3/24/2025	$	75.14	31	$ 2,329.34
2156	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	12/13/2024	1/9/2025	$	75.03	27	$ 2,025.81
2157	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/13/2025	1/30/2025	$	74.97	17	$ 1,274.49
2158	SP NITECORE STORE	report 6/17/25 Nyer	6/13/2025	6/19/2025	$	74.95	6	$ 449.70
2159	NAPA STORE 8011393	report 2/27/25 MVW	2/14/2025	2/28/2025	$	74.21	14	$ 1,038.94
2160	AUTOZONE #5877	MIKE KLINGER 3/10/25	2/27/2025	3/10/2025	$	74.19	11	$ 816.09
2161	AMAZON MKTPL*MT7UJ0C03	report 3/24/25 Nyer	3/8/2025	3/24/2025	$	74.19	16	$ 1,187.04
2162	LOWES #00292*	lowes	12/30/2024	1/6/2025	$	74.16	7	$ 519.12
2163	INDEPENDENCE FORD	report 2/27/25 Bressi	2/14/2025	3/12/2025	$	74.05	26	$ 1,925.30
2164	BRADY WORLDWIDE INC.	Suburban yard capital project	3/26/2025	4/1/2025	$	74.04	6	$ 444.24
2165	BERMAN TRUCK GROUP LEESPO	report 5/13/25 MVW	5/2/2025	5/14/2025	$	73.69	12	$ 884.28
2166	FREIGHTLINER OF LANCASTER	Richard E Jones II	1/15/2025	2/4/2025	$	73.65	20	$ 1,473.00
2167	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-15-25	5/6/2025	5/16/2025	$	73.60	10	$ 736.00
2168	EBAY O*09-12785-72215	3.17.25 Report	3/4/2025	4/23/2025	$	73.13	50	$ 3,656.50
2169	HOMEDEPOT.COM	Lehigh output center project	12/22/2024	2/11/2025	$	73.11	51	$ 3,728.61
2170	LOWES #00292*	C.C.C.	3/25/2025	5/5/2025	$	73.06	41	$ 2,995.46
2171	1000BULBS.COM	1000 bulbs	4/8/2025	4/29/2025	$	73.03	21	$ 1,533.63
2172	LOWES #02223*	concrete forklift ramp repair	6/6/2025	6/18/2025	$	72.95	12	$ 875.40
2173	ULINE *SHIP SUPPLIES	Binsbootscrapper plumbing supply	1/25/2025	2/6/2025	$	72.90	12	$ 874.80
2174	HARBOR FREIGHT TOOLS 151	material	1/16/2025	1/31/2025	$	72.86	15	$ 1,092.90
2175	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	72.85	9	$ 655.65
2176	STAPLES 00106344	2.7.25 Report	1/22/2025	2/7/2025	$	72.72	16	$ 1,163.52
2177	AMAZON.COM*ZR72M6HH2	Storm 2024BK	12/6/2024	1/2/2025	$	72.55	27	$ 1,958.85
2178	AMAZON MKTPL*LE68R0O13	report 2/27/25 Nyer	2/19/2025	2/28/2025	$	72.51	9	$ 652.59
2179	ZORO TOOLS INC	Jan supplies/cart/dock bulb	4/24/2025	5/5/2025	$	72.35	11	$ 795.85
2180	NAPA STORE 8061697	Tom Piper 02/06/25	1/30/2025	2/7/2025	$	72.07	8	$ 576.56
2181	SQ *COLE'S HARDWARE INC.	Berwick CB Repair	6/4/2025	6/11/2025	$	72.06	7	$ 504.42
2182	TRACTOR SUPPLY CO #1939	MIKE KLINGER 3/10/25	2/28/2025	3/10/2025	$	72.03	10	$ 720.30
2183	GRAINGER	February receipts	1/28/2025	2/3/2025	$	71.78	6	$ 430.68
2184	GOODSSTORE INC-EPHRATA	Replacement clocks	1/28/2025	2/4/2025	$	71.55	7	$ 500.85
2185	COOPER ELECTRIC HAZLETON	cooper electric	1/30/2025	2/13/2025	$	71.43	14	$ 1,000.02
2186	BEARING AND DRIVE SOLUTIO	bearing and drives	2/7/2025	3/5/2025	$	71.39	26	$ 1,856.14
2187	NAPA STORE 8010058	report 1/7/25 MVW	12/11/2024	1/8/2025	$	71.05	28	$ 1,989.40
2188	Franks Lock Service Inc	Keys for Trainees & Mechanics	3/25/2025	4/17/2025	$	71.02	23	$ 1,633.46
2189	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$	70.87	6	$ 425.22
2190	SHERWOOD TRUCKS	report 3/12/25 MVW	2/27/2025	3/14/2025	$	70.85	15	$ 1,062.75
2191	SHERWOOD TRUCKS	report 5/13/25 Crofchick	5/6/2025	5/14/2025	$	70.77	8	$ 566.16
2192	FISHER AUTO PARTS 150	MIKE KLINGER 6/19/25	6/3/2025	6/20/2025	$	70.48	17	$ 1,198.16
2193	SHERWOOD TRUCKS	report 1/2/25 Crofchick	12/5/2024	1/9/2025	$	70.38	35	$ 2,463.30
2194	THE HOME DEPOT #4140	LEHCAP1stFl	12/30/2024	1/21/2025	$	70.27	22	$ 1,545.94
2195	NAPA STORE 8010058	report 4/1/25 MVW	3/20/2025	4/1/2025	$	70.25	12	$ 843.00
2196	NOLT'S AUTO PARTS #7	Mark Elias 2-7-2025	1/8/2025	2/7/2025	$	70.09	30	$ 2,102.70
2197	AUTO PARTS OF SCRANTON	report 6/3/25 Crofchick	5/22/2025	6/4/2025	$	69.99	13	$ 909.87
2198	WILLIAMSIGNS LLC	WILLIAMS SIGNS LLC	4/22/2025	6/2/2025	$	69.96	41	$ 2,868.36
2199	TURKEY HILL 0224	C.C.C.	2/19/2025	3/7/2025	$	69.94	16	$ 1,119.04
2200	AMAZON MKTPL*NI3C98DL2	Lehigh Maintenance Expenses	5/6/2025	5/30/2025	$	69.91	24	$ 1,677.84
2201	AMZN MKTP US*Z76HL6JM1	OHD button stations	2/5/2025	2/11/2025	$	69.81	6	$ 418.86
2202	STEELE'S HARDWARE-STR 2	A/C Gilbert Sub	4/8/2025	4/22/2025	$	69.72	14	$ 976.08
2203	FREIGHTLINER OF LANCASTER	CRAIG STANLEY	4/1/2025	4/28/2025	$	69.63	27	$ 1,880.01
2204	STAPLES INC	Conference rms clipboard holders	4/8/2025	4/14/2025	$	69.50	6	$ 417.00
2205	(PC) 0715 ALL PHASE	February receipts	2/21/2025	2/27/2025	$	69.44	6	$ 416.64
2206	USA CLEAN BY JON-DON	Mark Elias 06-12-25	5/30/2025	6/15/2025	$	69.27	16	$ 1,108.32
2207	AIT AUTOMOTIVE PARTS	report 4/1/25 Crofchick	3/18/2025	4/1/2025	$	68.90	14	$ 964.60
2208	HORWITH TRUCKS	report 4/8/25 Eckley	3/13/2025	4/8/2025	$	68.89	26	$ 1,791.14
2209	HARBOR FREIGHT TOOLS3343	C.C.C.	4/25/2025	5/8/2025	$	68.89	13	$ 895.57
2210	AMZN MKTP US*Z55UK2NA1	Tom Piper 02/06/25	1/17/2025	2/7/2025	$	68.89	21	$ 1,446.69
2211	ZORO TOOLS INC	Windsor Micro Market Project	5/8/2025	6/6/2025	$	68.86	29	$ 1,996.94
2212	BATTERY WAREHOUSE	Mark Elias 4-14-2025	4/4/2025	4/16/2025	$	68.85	12	$ 826.20
2213	DUNMORE LUMBER	dunmore lumber	1/24/2025	2/7/2025	$	68.56	14	$ 959.84
2214	STAPLES 00110916	Restock,AJdesk,wallcalendar,wboa	1/14/2025	2/4/2025	$	68.34	21	$ 1,435.14
2215	SHERWOOD TRUCKS	report 4/22/25 Crofchick	4/4/2025	4/23/2025	$	68.27	19	$ 1,297.13
2216	SHERWOOD TRUCKS	report 5/13/25 MVW	4/29/2025	5/14/2025	$	68.20	15	$ 1,023.00
2217	ECK S GARAGE INC	report 1/21/25 Bressi	12/31/2024	1/29/2025	$	67.83	29	$ 1,967.07
2218	AMAZON MKTPL*T01A33413	Amazon	3/25/2025	4/10/2025	$	67.82	16	$ 1,085.12
2219	HOMEDEPOT.COM	Line Crew Material	2/26/2025	3/4/2025	$	67.80	6	$ 406.80
2220	PAULB LITITZ	Justin Ferguson 3/18/25 COL	2/12/2025	3/19/2025	$	67.80	35	$ 2,373.00
2221	LOWES #02763*	lowes	5/21/2025	6/3/2025	$	67.78	13	$ 881.14
2222	AMAZON RETA* UT2Y20C23	Tom Piper 5/1/25	4/14/2025	5/2/2025	$	67.54	18	$ 1,215.72
2223	ULINE *SHIP SUPPLIES	ULINE	1/4/2025	1/21/2025	$	67.50	17	$ 1,147.50
2224	COOPER ELECTRIC SCRANTON	6.9.25 Report	6/2/2025	6/9/2025	$	67.36	7	$ 471.52
2225	ALTEC INDUSTRIES, INC	Richard E Jones II	4/9/2025	4/22/2025	$	67.35	13	$ 875.55
2226	LOWES #02687*	materials	3/28/2025	4/3/2025	$	67.34	6	$ 404.04
2227	NATIONALFIR	Fire extinguisher parts	4/16/2025	4/28/2025	$	67.33	12	$ 807.96
2228	LOWES #00522*	Tools - HARSC dayroom needs	3/21/2025	4/3/2025	$	67.06	13	$ 871.78
2229	SYD-20	Yesco	6/9/2025	6/17/2025	$	66.98	8	$ 535.84
2230	ALTEC INDUSTRIES, INC	Richard E Jones II	1/30/2025	2/4/2025	$	66.96	5	$ 334.80
2231	KIMBALL MIDWEST PAYEEZY	report 6/9/25 Eckley	5/20/2025	6/10/2025	$	66.82	21	$ 1,403.22
2232	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-04-25-25	4/16/2025	4/28/2025	$	66.78	12	$ 801.36
2233	NAPA STORE 8011393	report 2/3/25 MVW	1/29/2025	2/4/2025	$	66.72	6	$ 400.32
2234	SHEETZ 2199	Fuel	5/13/2025	5/19/2025	$	66.70	6	$ 400.20
2235	NEW HOLLAND AUTO FORD DOD	Mark Elias3-18-2024	2/21/2025	3/19/2025	$	66.57	26	$ 1,730.82
2236	WM SUPERCENTER #2480	Service Center Supplies	1/15/2025	3/6/2025	$	66.40	50	$ 3,320.00

2237	FILTERBUY	3.10.25 Report	2/25/2025	3/14/2025	$	66.24	17	$ 1,126.08
2238	(PC) 2900 ALL PHASE	all phase	1/23/2025	3/5/2025	$	66.12	41	$ 2,710.92
2239	AMAZON MKTPL*NI1WC6UA2	Ltn WO 12454594	5/7/2025	5/28/2025	$	66.04	21	$ 1,386.84
2240	AMAZON.COM*NB84A5472	report 5/6/25 Nyer	4/26/2025	5/8/2025	$	66.01	12	$ 792.12
2241	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	3/11/2025	4/30/2025	$	65.90	50	$ 3,295.00
2242	THE UPS STORE 7216	SEL3620 Service Bulletin Recall	1/23/2025	1/31/2025	$	65.79	8	$ 526.32
2243	HORWITH TRUCKS	Tom Piper 4/3/25	3/19/2025	4/4/2025	$	65.79	16	$ 1,052.64
2244	AMAZON RETA* NW4J48ML1	Tom Piper 6/13/25	5/17/2025	6/15/2025	$	65.76	29	$ 1,907.04
2245	ZIPS TRUCK EQUIPMENT INC	report 1/2/25 Bachman	12/4/2024	1/3/2025	$	65.70	30	$ 1,971.00
2246	AMAZON MKTPL*0H6WN1BR3	3.6.25 Report	2/28/2025	3/7/2025	$	65.70	7	$ 459.90
2247	SHERWIN-WILLIAMS705942	Yellow safety paint for railing	3/24/2025	4/3/2025	$	65.67	10	$ 656.70
2248	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$	65.59	14	$ 918.26
2249	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/15/2025	2/6/2025	$	65.52	22	$ 1,441.44
2250	REDNER'S QS #74 FUEL	Fuel for company car	12/18/2024	1/2/2025	$	65.27	15	$ 979.05
2251	BERGEYS TRUCK CENTER EPHR	Justin Ferguson 1/24/2025 COL	12/31/2024	1/27/2025	$	65.21	27	$ 1,760.67
2252	TIME MANUFACTURING CO	report 4/22/25	4/11/2025	5/1/2025	$	65.12	20	$ 1,302.40
2253	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2254	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2255	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2256	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2257	MEIER SUPPLY CO #2	5.15.25 Report	5/8/2025	5/15/2025	$	64.92	7	$ 454.44
2258	NAPA STORE 8011393	report 6/3/25 MVW	5/29/2025	6/3/2025	$	64.81	5	$ 324.05
2259	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/28/2025	4/15/2025	$	64.69	18	$ 1,164.42
2260	PAULS HDWE/GRDN CTR	material	5/21/2025	6/3/2025	$	64.61	13	$ 839.93
2261	CHAPMAN FORD OF LANCASTER	CRAIG STANLEY	2/20/2025	3/24/2025	$	64.61	32	$ 2,067.52
2262	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/14/2025	3/25/2025	$	64.29	11	$ 707.19
2263	THE HOME DEPOT #4186	WALSANDBOX	2/11/2025	2/24/2025	$	64.28	13	$ 835.64
2264	ALTEC INDUSTRIES, INC	report 3/12/25 Crofchick	3/6/2025	3/14/2025	$	64.26	8	$ 514.08
2265	ZORO TOOLS INC	threshold for office space	5/19/2025	6/4/2025	$	64.23	16	$ 1,027.68
2266	ZORO TOOLS INC	Storm room surge protectors	1/13/2025	1/17/2025	$	64.21	4	$ 256.84
2267	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	4/5/2025	4/16/2025	$	64.19	11	$ 706.09
2268	UNITED REFRIG BR #10	united refrigeration	4/2/2025	4/23/2025	$	63.99	21	$ 1,343.79
2269	SQ *SMITH AIR CENTER, INC	5.30.25 Report	5/21/2025	6/2/2025	$	63.99	12	$ 767.88
2270	COLLIFLOWER INC HQ	Mark Elias3-18-2024	2/27/2025	3/19/2025	$	63.94	20	$ 1,278.80
2271	R G GROUP LANCASTER	Richard E Jones II	2/20/2025	3/17/2025	$	63.64	25	$ 1,591.00
2272	JAWORSKI SIGN COMPANY	5.2.25 Report	4/22/2025	5/5/2025	$	63.60	13	$ 826.80
2273	AMAZON RETA* NI6UR1652	Yatesville sub	5/6/2025	5/28/2025	$	63.59	22	$ 1,398.98
2274	NAPA STORE 8011393	report 3/12/25 MVW	3/6/2025	3/14/2025	$	63.58	8	$ 508.64
2275	THE HOME DEPOT #4113	hardware for meter cage	3/6/2025	3/24/2025	$	63.57	18	$ 1,144.26
2276	THE HOME DEPOT #4118	4.11.25 Report	4/2/2025	4/21/2025	$	63.57	19	$ 1,207.83
2277	THE HOME DEPOT #4131	materials	3/26/2025	4/3/2025	$	63.54	8	$ 508.32
2278	SHAFFER'S DO IT BEST	Materials	3/28/2025	5/5/2025	$	63.44	38	$ 2,410.72
2279	AMAZON MKTPL*7A0XF71A3	DER Materials	3/5/2025	3/15/2025	$	63.42	10	$ 634.20
2280	THE HOME DEPOT #4113	Mechanics - Material	6/18/2025	6/30/2025	$	63.41	12	$ 760.92
2281	PAULS HDWE/GRDN CTR	2.5.25 Report	1/24/2025	2/6/2025	$	63.11	13	$ 820.43
2282	NAPA STORE 8011393	report 2/27/25 MVW	2/4/2025	2/28/2025	$	63.06	24	$ 1,513.44
2283	THORNTONS #0155	Supply Chain Summit Expense Lane	4/17/2025	4/28/2025	$	62.96	11	$ 692.56
2284	HARBOR FREIGHT TOOLS 151	tool material windsor	1/27/2025	4/4/2025	$	62.94	67	$ 4,216.98
2285	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	62.71	7	$ 438.97
2286	MEIER SUPPLY CO #4	Meier Supply	4/22/2025	5/8/2025	$	62.70	16	$ 1,003.20
2287	COOPER ELECTRIC HAZLETON	cooper electric	1/9/2025	1/17/2025	$	62.59	8	$ 500.72
2288	DUNKIN #354231 Q35	Breakfast Non-PUC reportable	12/6/2024	1/8/2025	$	62.45	33	$ 2,060.85
2289	AMAZON MKTPL*NB3UJ7KM0	Lehigh Maintenance Expenses	5/7/2025	5/30/2025	$	62.42	23	$ 1,435.66
2290	AMAZON MKTPL*NB4BH8UO0	Seed Spreader	5/7/2025	5/19/2025	$	62.08	12	$ 744.96
2291	LOWES #02894*	LEHinternroom	5/14/2025	5/20/2025	$	62.00	6	$ 372.00
2292	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/21/2025	4/4/2025	$	61.99	14	$ 867.86
2293	AMAZON MKTPL*ZD55G1EV2	1.9.25 Report	1/3/2025	1/14/2025	$	61.97	11	$ 681.67
2294	TOYOTALIFT NORTHEAST LLC	report 2/27/25 Bressi	2/12/2025	3/12/2025	$	61.96	28	$ 1,734.88
2295	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$	61.64	12	$ 739.68
2296	SUNOCO 0912555001	Hogans Alley May 2025	5/14/2025	6/19/2025	$	61.61	36	$ 2,217.96
2297	SUPPLYHOUSE.COM	supply house .com	2/7/2025	2/24/2025	$	61.54	17	$ 1,046.18
2298	AUTOZONE #1853	report 1/2/25 Bachman	12/12/2024	1/3/2025	$	61.47	22	$ 1,352.34
2299	SHERWOOD TRUCKS	report 4/22/25	3/10/2025	5/1/2025	$	61.47	52	$ 3,196.44
2300	SHERWOOD TRUCKS	report 1/2/25 Crofchick	12/5/2024	1/9/2025	$	61.47	35	$ 2,151.45
2301	TURNER CHEVROLET	Mark Elias 05-28-25	5/23/2025	6/4/2025	$	61.20	12	$ 734.40
2302	RENCO ACE HARDWARE	Renco Ace Hardware	2/26/2025	3/18/2025	$	61.20	20	$ 1,224.00
2303	ASSOCIATED TRUCK PARTS AL	report 3/11/25 Bachman	2/24/2025	3/14/2025	$	61.14	18	$ 1,100.52
2304	KIMBALL MIDWEST PAYEEZY	report 2/27/25 Eckley	2/14/2025	2/28/2025	$	61.09	14	$ 855.26
2305	FISHER AUTO PARTS 150	MIKE KLINGER 4/14/25	4/8/2025	4/16/2025	$	60.85	8	$ 486.80
2306	COOPER ELECTRIC SCRANTON	Suburban yard capital project	4/25/2025	5/5/2025	$	60.84	10	$ 608.40
2307	THE HOME DEPOT #4113	WO13905176 - PPL Crews	4/21/2025	5/13/2025	$	60.80	22	$ 1,337.60
2308	HORWITH TRUCKS	Tom Piper 5/19/25	4/29/2025	5/21/2025	$	60.80	22	$ 1,337.60
2309	AMAZON RETA* NA6114TY0	New Hire Training Material_VC	6/15/2025	6/20/2025	$	60.74	5	$ 303.70
2310	INDEPENDENCE FORD	report 2/3/25 Bressi	1/21/2025	2/4/2025	$	60.72	14	$ 850.08
2311	ACCUFORM.COM	Sinky sprinkler& FDC signs	4/15/2025	4/21/2025	$	60.59	6	$ 363.54
2312	7-ELEVEN 41266	Supply Chain Summit Expense Lane	4/14/2025	4/28/2025	$	60.46	14	$ 846.44
2313	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-22-25	5/16/2025	5/22/2025	$	60.26	6	$ 361.56
2314	UNITED REFRIG BR #17	Jim Douts	5/13/2025	5/21/2025	$	60.07	8	$ 480.56
2315	TOM HESSER CHEVROLET B	report 4/15/25 Crofchick	4/1/2025	4/15/2025	$	60.00	14	$ 840.00
2316	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	3/1/2025	3/10/2025	$	59.97	9	$ 539.73
2317	COLLIFLOWER INC HQ	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$	59.92	11	$ 659.12
2318	WAL-MART #2365	TRUCK HANDS FREE CELL PHONE	6/2/2025	6/11/2025	$	59.89	9	$ 539.01
2319	ALTEC INDUSTRIES, INC	Justin Ferguson 1/24/2025 COL	1/3/2025	1/27/2025	$	59.87	24	$ 1,436.88
2320	SUNOCO 0912555001	Hogans Alleys March Car Rental	3/31/2025	5/22/2025	$	59.73	52	$ 3,105.96
2321	WAWA 8067	7136-02 Fuel	5/6/2025	5/22/2025	$	59.63	16	$ 954.08
2322	BEARING AND DRIVE SOLUTIO	BDS	4/28/2025	5/21/2025	$	59.53	23	$ 1,369.19
2323	AMAZON MKTPL*OG3G84ET3	Office Supplies	4/10/2025	4/22/2025	$	59.50	12	$ 714.00
2324	AUTOZONE #5877	MIKE KLINGER 6/2/25	5/7/2025	6/2/2025	$	59.34	26	$ 1,542.84
2325	TRACTOR SUPPLY #1403	Tractor Supply	4/10/2025	4/25/2025	$	59.34	15	$ 890.10
2326	HARBOR FREIGHT TOOLS3330	report 4/1/25 Bachman	3/13/2025	4/1/2025	$	59.32	19	$ 1,127.08
2327	TRACTOR SUPPLY CO #1939	MIKE KLINGER 2/12/25	1/31/2025	2/18/2025	$	59.32	18	$ 1,067.76
2328	UTV INTERNATIONAL	report 5/20/25 Bressi	5/6/2025	5/21/2025	$	59.24	15	$ 888.60
2329	UNITED ELECTRIC LANCAST	sinky gfci rec	4/10/2025	4/17/2025	$	59.11	7	$ 413.77
2330	EBAY O*10-12507-27177	Windsor DCC desk repairs	12/27/2024	2/11/2025	$	59.04	46	$ 2,715.84
2331	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-27-25	3/20/2025	3/27/2025	$	58.96	7	$ 412.72
2332	NAPA STORE 8011393	report 5/13/25 MVW	4/29/2025	5/14/2025	$	58.77	15	$ 881.55
2333	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 4/29/25	4/8/2025	4/30/2025	$	58.73	22	$ 1,292.06
2334	THE HOME DEPOT #4131	Soap dispenser & misc restock	1/23/2025	2/4/2025	$	58.68	12	$ 704.16
2335	CUMBERLAND TRUCK PARTS AL	report 4/1/25 Bachman	3/17/2025	4/1/2025	$	58.60	15	$ 879.00
2336	REDNER'S QK SHP #73	General Expenses	6/2/2025	6/11/2025	$	58.53	9	$ 526.77
2337	Joes Kwik Mart	Mileage	4/11/2025	4/29/2025	$	58.51	18	$ 1,053.18
2338	SHERWOOD TRUCKS	report 1/14/25 MVW	1/7/2025	1/15/2025	$	58.51	8	$ 468.08
2339	FSP*MEADOW CONTAINER	meadows	3/9/2025	3/31/2025	$	58.40	22	$ 1,284.80
2340	R.J. WALKER CO	2.7.25 Report	1/31/2025	2/14/2025	$	58.32	14	$ 816.48
2341	STAPLES 00104372	daveler	2/12/2025	2/27/2025	$	58.29	15	$ 874.35
2342	THE HOME DEPOT #4131	Liebert Units at LANSC	1/28/2025	2/11/2025	$	58.24	14	$ 815.36
2343	EXXON EXXON #1006	General Expenses	4/14/2025	5/2/2025	$	58.07	18	$ 1,045.26

2344	STEELE'S HARDWARE-STR 1	report 1/7/25 Eckley	12/18/2024	1/9/2025	$	58.00	22	$ 1,276.00
2345	HARBOR FREIGHT TOOLS 151	3.10.25 Report	2/20/2025	3/14/2025	$	57.81	22	$ 1,271.82
2346	NAPA AUTO PARTS	MIKE KLINGER 4/14/25	4/7/2025	4/16/2025	$	57.80	9	$ 520.20
2347	THE HOME DEPOT #4186	LANSTORM	2/14/2025	2/25/2025	$	57.68	11	$ 634.48
2348	CIOCCA CDJR DUNCANNON	MIKE KLINGER 4/14/25	3/28/2025	4/16/2025	$	57.67	19	$ 1,095.73
2349	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-28-25	2/19/2025	3/4/2025	$	57.66	13	$ 749.58
2350	EXXON SAI EXPRESS #1	7136-02 Fuel	5/16/2025	5/22/2025	$	57.63	6	$ 345.78
2351	UNDER PRESSURE CONNECTION	under pressur connections	12/13/2024	1/14/2025	$	57.45	32	$ 1,838.40
2352	AMAZON.COM*NZ6CV0A42	report 6/9/25 Eckley	5/16/2025	6/10/2025	$	57.34	25	$ 1,433.50
2353	Stauffer Manufacturing Co.	71361294	05/08/2024	07/05/2024	$	57.33	58	$ 3,325.14
2354	SHEETZ 0821 00008219	C.C.C.	2/19/2025	3/7/2025	$	57.22	16	$ 915.52
2355	AUTOZONE #5877	MIKE KLINGER 2/12/25	2/5/2025	2/18/2025	$	57.22	13	$ 743.86
2356	AUTOZONE #5877	MIKE KLINGER 4/14/25	4/8/2025	4/16/2025	$	57.22	8	$ 457.76
2357	AUTOZONE #6433	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$	57.22	9	$ 514.98
2358	ZORO TOOLS INC	Windsor Micro Market Project	5/7/2025	6/6/2025	$	57.21	30	$ 1,716.30
2359	AMAZON.COM*9343U8LD3	Open Houses 2025	4/19/2025	6/2/2025	$	57.21	44	$ 2,517.24
2360	AMAZON.COM*0960T0VM3	Open Houses 2025	4/21/2025	6/2/2025	$	57.20	42	$ 2,402.40
2361	AMAZON.COM*PW1AI22M3	Open Houses 2025	4/20/2025	6/2/2025	$	57.20	43	$ 2,459.60
2362	AMAZON.COM*4W0578U83	Open Houses 2025	4/16/2025	6/2/2025	$	57.20	47	$ 2,688.40
2363	AMAZON MKTPL*NZ9ZY9B31	report 6/9/25 Nyer	5/23/2025	6/9/2025	$	57.19	17	$ 972.23
2364	HARBOR FREIGHT TOOLS 140	Mark Elias 4-14-2025	3/23/2025	4/16/2025	$	57.18	24	$ 1,372.32
2365	HORNUNGS ACE HARDWARE	Forklift Propane	3/25/2025	3/31/2025	$	57.18	6	$ 343.08
2366	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/16/2025	5/29/2025	$	57.17	13	$ 743.21
2367	LOWES #00292*	lowes	2/3/2025	2/13/2025	$	57.12	10	$ 571.20
2368	AMAZON MKTPL*ZD3BO11O1	Tom Piper 1/21/25	1/12/2025	1/23/2025	$	57.07	11	$ 627.77
2369	UNITED REFRIG BR #17	Ice machine cleaner	6/9/2025	6/17/2025	$	56.84	8	$ 454.72
2370	Sunoco	Vehicle Gas Expense	2/25/2025	3/3/2025	$	56.65	6	$ 339.90
2371	SCHAEDLER YESCO - ALLENTO	Material Needed for Job	9/26/2024	1/3/2025	$	56.52	99	$ 5,595.48
2372	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/19/25	6/11/2025	6/20/2025	$	56.48	9	$ 508.32
2373	LOWES #02687*	painting supplies	5/2/2025	5/20/2025	$	56.42	18	$ 1,015.56
2374	WAWA 275	Hogans Alley May 2025	5/8/2025	6/19/2025	$	56.34	42	$ 2,366.28
2375	THE HOME DEPOT #4127	POC Louver and Training	3/4/2025	3/17/2025	$	56.23	13	$ 730.99
2376	GRAINGER	grainger	09/13/2024	10/01/2024	$	56.18	18	$ 1,011.24
2377	GIANT FLOOR AND WALL	1.24.25 Report	1/16/2025	1/30/2025	$	56.18	14	$ 786.52
2378	HOMEDEPOT.COM	LEOL RJ-45 connectors	3/17/2025	3/24/2025	$	56.17	7	$ 393.19
2379	ALTEC INDUSTRIES, INC	report 2/27/25 Nyer	2/21/2025	2/28/2025	$	56.07	7	$ 392.49
2380	BERGEYS TRUCK CENTER EPHR	Mark Elias 1-7-2025	12/12/2024	1/7/2025	$	56.03	26	$ 1,456.78
2381	ASE SUPPLY/THERMO-BY-PRO	report 5/20/25 Bressi	5/5/2025	5/21/2025	$	55.57	16	$ 889.12
2382	ULINE *SHIP SUPPLIES	Line paint wash bay signs	5/3/2025	5/12/2025	$	55.50	9	$ 499.50
2383	NYCO CORPORATION	Tom Piper 1/21/25	1/6/2025	1/23/2025	$	55.39	17	$ 941.63
2384	COOPER ELEC WILLIAMSPORT	Friedman	3/18/2025	4/7/2025	$	55.34	20	$ 1,106.80
2385	HORWITH TRUCKS	report 5/20/25 Eckley	5/13/2025	5/21/2025	$	55.22	8	$ 441.76
2386	SUNOCO 0912555001	Hogans Alley May 2025	5/29/2025	6/19/2025	$	55.21	21	$ 1,159.41
2387	LOWES #02223*	plywood to sit salt bags on	2/10/2025	2/18/2025	$	55.20	8	$ 441.60
2388	APR SUPPLY CO	pro press check valve	4/21/2025	5/5/2025	$	55.18	14	$ 772.52
2389	SHERWIN-WILLIAMS705020	paint striper tip	5/2/2025	5/20/2025	$	55.11	18	$ 991.98
2390	AMAZON MKTPL*ZP2EQ7O72	Lehigh Repairs / supplies	12/27/2024	6/6/2025	$	55.06	161	$ 8,864.66
2391	Delaware Valley Power Quality Group, Inc.	DVPQ Seminar	4/3/2025	4/29/2025	$	55.00	26	$ 1,430.00
2392	WAWA 275	Hogans Alley May 2025	5/6/2025	6/19/2025	$	54.94	44	$ 2,417.36
2393	CAN DO CONVENIENCE	Hogans Alley May 2025	5/30/2025	6/19/2025	$	54.94	20	$ 1,098.80
2394	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/6/2025	5/14/2025	$	54.89	8	$ 439.12
2395	AMAZON.COM*ZG32W9TZ2	Cocalico AED batteries	1/15/2025	2/4/2025	$	54.84	20	$ 1,096.80
2396	COOPER ELECTRIC BETHLEHEM	Walbert switch plate	4/17/2025	5/5/2025	$	54.82	18	$ 986.76
2397	WAWA 270	Hogans Alley May 2025	5/13/2025	6/19/2025	$	54.80	37	$ 2,027.60
2398	CONOCO - INTERSTATE CONOC	fuel	1/22/2025	2/17/2025	$	54.71	26	$ 1,422.46
2399	WEIS MARKETS 202 GAS	General Expenses	12/11/2024	1/9/2025	$	54.68	29	$ 1,585.72
2400	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	3/4/2025	3/10/2025	$	54.59	6	$ 327.54
2401	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/2/2025	4/15/2025	$	54.52	13	$ 708.76
2402	AMAZON MKTPL*Z76O65G71	2.10.25 Report	2/6/2025	2/14/2025	$	54.51	8	$ 436.08
2403	Stauffer Manufacturing Co.	71387735	06/26/2024	08/23/2024	$	54.48	58	$ 3,159.84
2404	Americhem International Inc.	W212758	11/04/2024	11/13/2024	$	54.48	9	$ 490.32
2405	GIANT FUEL 6100	April Expenses	4/7/2025	5/5/2025	$	54.24	28	$ 1,518.72
2406	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-28-25	2/24/2025	3/4/2025	$	54.22	8	$ 433.76
2407	GRAINGER	Mark Elias 05-28-25	4/17/2025	5/30/2025	$	54.17	43	$ 2,329.31
2408	GREENPOND NURSERY INC	screenings	4/29/2025	5/14/2025	$	54.06	15	$ 810.90
2409	GREENPOND NURSERY INC	screenings	5/8/2025	5/22/2025	$	54.06	14	$ 756.84
2410	HOMEDEPOT.COM	Yatesville sub	4/24/2025	5/6/2025	$	54.03	12	$ 648.36
2411	STEELE'S HARDWARE-STR 1	Steele 6/13/25	6/13/2025	6/24/2025	$	54.02	11	$ 594.22
2412	UNITED REFRIG BR #17	Liebert Units at LANSC	1/31/2025	2/11/2025	$	53.98	11	$ 593.78
2413	TEAM SUPPLY	Team	5/1/2025	5/16/2025	$	53.88	15	$ 808.20
2414	HORWITH TRUCKS	Tom Piper 6/13/25	6/3/2025	6/15/2025	$	53.81	12	$ 645.72
2415	AMZN MKTP US*ZG8TS7QT0	report 1/28/25 Nyer	1/23/2025	1/30/2025	$	53.79	7	$ 376.53
2416	THE HOME DEPOT #4171	1.22.25 Report	1/14/2025	1/22/2025	$	53.20	8	$ 425.60
2417	SUNOCO 0912555001	Hogans Alley May 2025	5/26/2025	6/19/2025	$	53.11	24	$ 1,274.64
2418	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/7/2025	3/19/2025	$	53.02	40	$ 2,120.80
2419	BEARING AND DRIVE SOLUTIO	bearing & drive solutions	2/6/2025	3/5/2025	$	53.00	27	$ 1,431.00
2420	BEARING AND DRIVE SOLUTIO	bearing & drive solutions	2/6/2025	3/5/2025	$	53.00	27	$ 1,431.00
2421	AMAZON MKTPL*OF6KM4T53	March Receipts	3/19/2025	3/25/2025	$	52.99	6	$ 317.94
2422	AMAZON MKTPL*N22VK5WL2	Yatesville sub	4/25/2025	5/6/2025	$	52.99	11	$ 582.89
2423	AMAZON.COM*5C71D1UF3	report 2/27/25 Eckley	2/18/2025	2/28/2025	$	52.95	10	$ 529.50
2424	LOWES #00292*	Logistic Worker Materials	2/7/2025	2/13/2025	$	52.92	6	$ 317.52
2425	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	52.83	8	$ 422.64
2426	WAL-MART #1510	Kentucky MA 10073512-005	1/5/2025	1/14/2025	$	52.75	9	$ 474.75
2427	SUNOCO 0912555001	Hogans Alley May 2025	5/12/2025	6/19/2025	$	52.69	38	$ 2,002.22
2428	LOVE'S #0370 OUTSIDE	Supply Chain Summit Expense Lane	4/17/2025	4/28/2025	$	52.67	11	$ 579.37
2429	FORD MOTOR COMPANY	Company EV charging	1/9/2025	2/10/2025	$	52.66	32	$ 1,685.12
2430	COOPER ELECTRIC SCRANTON	3.24.25 Report	3/20/2025	3/27/2025	$	52.63	7	$ 368.41
2431	CEDAR ST SUPPLY	cedar street supply	3/13/2025	3/19/2025	$	52.58	6	$ 315.48
2432	AMAZON.COM*ZD3GY39Q1	CC-Amazon-25	1/15/2025	2/26/2025	$	52.51	42	$ 2,205.42
2433	HORNUNGS ACE HARDWARE	Forklift Propane	1/16/2025	1/22/2025	$	52.40	6	$ 314.40
2434	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/13/2025	3/5/2025	$	52.15	20	$ 1,043.00
2435	WAWA 275	Hogans Alley May 2025	5/7/2025	6/19/2025	$	52.07	43	$ 2,239.01
2436	SUNOCO 0912555001	Hogans Alley May 2025	5/28/2025	6/19/2025	$	51.95	22	$ 1,142.90
2437	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-05-22-25	5/13/2025	5/22/2025	$	51.94	9	$ 467.46
2438	AMAZON MKTPL*1K95574K3	report 2/27/25 Nyer	2/23/2025	2/28/2025	$	51.91	5	$ 259.55
2439	G.R. MITCHELL, INC.	poly sealant, splitter, sprayer	4/29/2025	5/6/2025	$	51.89	7	$ 363.23
2440	FORD MOTOR COMPANY	Company Truck EV charging	5/7/2025	5/22/2025	$	51.89	15	$ 778.35
2441	HARBOR FREIGHT TOOLS 151	2.17.25 Report	2/6/2025	2/25/2025	$	51.89	19	$ 985.91
2442	SHEETZ 2558 00025585	Joel Eshbach 2-24-2025	2/19/2025	2/25/2025	$	51.85	6	$ 311.10
2443	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	51.80	9	$ 466.20
2444	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	51.80	9	$ 466.20
2445	PEIRCE PHELPS-251	Blower Motor and Board	5/14/2025	5/21/2025	$	51.57	7	$ 360.99
2446	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/15/2025	4/30/2025	$	51.41	15	$ 771.15
2447	SHEETZ 2206	Supply Chain Summit Expense Lane	4/14/2025	4/28/2025	$	51.35	14	$ 718.90
2448	GRAINGER	garage door pm supplies	4/10/2025	4/21/2025	$	51.26	11	$ 563.86
2449	ZORO TOOLS INC	Windsor Micro Market Project	5/7/2025	6/6/2025	$	51.14	30	$ 1,534.20
2450	UNITED ELECTRIC LANCAST	data to IT room	4/30/2025	5/5/2025	$	50.99	5	$ 254.95

2451	AMAZON MKTPL*NB8GR6Z62	Bins	4/27/2025	5/5/2025	$	50.86	8	$ 406.88
2452	THE HOME DEPOT #4131	tools	2/19/2025	2/25/2025	$	50.82	6	$ 304.92
2453	NYX*877-494-3833 EVGO SER	Electric Vehicle Charging	3/3/2025	4/16/2025	$	50.68	44	$ 2,229.92
2454	HORWITH TRUCKS	report 4/15/25 Bachman	4/7/2025	4/16/2025	$	50.64	9	$ 455.76
2455	STEELE'S HARDWARE-STR 1	Drill Bits / All thread	4/8/2025	4/22/2025	$	50.49	14	$ 706.86
2456	CHESTNUT HILL AUTO	Justin Ferguson 4/29/25	4/17/2025	4/30/2025	$	50.36	13	$ 654.68
2457	HORWITH TRUCKS	report 5/6/25 Eckley	4/11/2025	5/6/2025	$	50.32	25	$ 1,258.00
2458	ALTEC INDUSTRIES, INC	Mark Elias 05-28-25	4/15/2025	5/30/2025	$	50.31	45	$ 2,263.95
2459	EMEDCO	Line paint wash bay signs	4/26/2025	5/12/2025	$	50.21	16	$ 803.36
2460	EMEDCO	Cocalico wash bay signs	5/21/2025	5/28/2025	$	50.21	7	$ 351.47
2461	AUTO PARTS OF SCRANTON	report 1/2/25 Crofchick	12/2/2024	1/9/2025	$	50.01	38	$ 1,900.38
2462	EVGATEWAY	EV-truck Charging	2/23/2025	5/5/2025	$	50.00	71	$ 3,550.00
2463	Valero Gas Station	Vehicle Expense	1/27/2025	2/5/2025	$	50.00	9	$ 450.00
2464	LOWES #00292*	C.C.C.	1/26/2025	3/7/2025	$	49.99	40	$ 1,999.60
2465	LOWES #02566*	lowes	4/17/2025	5/6/2025	$	49.98	19	$ 949.62
2466	WILLOW STREET LIBERTY	Joel Eshbach 2-6-2025	1/30/2025	2/21/2025	$	49.96	22	$ 1,099.12
2467	FROMM ELECTRIC HONESDALE	Lakeville 88-2 RIAB	5/9/2025	5/27/2025	$	49.95	18	$ 899.10
2468	AMAZON.COM*ZC04Z7VJ0	Binsbootscrapper plumbing supply	1/28/2025	2/6/2025	$	49.82	9	$ 448.38
2469	AMAZON MKTPL*Z190H1F21	amazon	12/16/2024	1/14/2025	$	49.81	29	$ 1,444.49
2470	AMAZON.COM*Z713V68D1	MIKE KLINGER 3/10/25	2/7/2025	3/10/2025	$	49.81	31	$ 1,544.11
2471	AMAZON MKTPL*N24FM2ST2	4.28.25 Report	4/24/2025	4/29/2025	$	49.77	5	$ 248.85
2472	THE HOME DEPOT #6956	4.11.25 Report	4/2/2025	4/21/2025	$	49.74	19	$ 945.06
2473	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/3/2025	3/31/2025	$	49.61	28	$ 1,389.08
2474	EPSCO STROUDSBURG 477	4.11.25 Report	3/18/2025	4/21/2025	$	49.61	34	$ 1,686.74
2475	ROYAL FARMS #236	Hogans Alleys March Car Rental	3/24/2025	5/22/2025	$	49.52	59	$ 2,921.68
2476	CUMBERLAND TRUCK PARTS AL	report 3/11/25 Bachman	2/21/2025	3/14/2025	$	49.47	21	$ 1,038.87
2477	LOWES #02763*	4.8.25 Report	3/19/2025	4/23/2025	$	49.40	35	$ 1,729.00
2478	PILOT_00280	General Expenses	1/30/2025	2/24/2025	$	49.30	25	$ 1,232.50
2479	LOWES #02687*	materials	3/5/2025	3/14/2025	$	49.25	9	$ 443.25
2480	LOWES #01127*	materials	2/21/2025	2/27/2025	$	49.23	6	$ 295.38
2481	UNDER PRESSURE CONNECTION	report 3/24/25 Nyer	3/19/2025	3/24/2025	$	49.19	5	$ 245.95
2482	LOWES #02763*	3.10.25 Report	2/17/2025	3/14/2025	$	49.15	25	$ 1,228.75
2483	LOWE'S HOME CENTERS, LLC	3.17.25 Report	2/17/2025	4/23/2025	$	49.15	65	$ 3,194.75
2484	SUNOCO 0912555001	Hogans Alleys March Car Rental	3/28/2025	5/22/2025	$	49.11	55	$ 2,701.05
2485	LUK OIL	Hogans Alley May 2025	5/5/2025	6/19/2025	$	49.06	45	$ 2,207.70
2486	EXXON UNI-MART #342	Hogans Alleys March Car Rental	3/26/2025	5/22/2025	$	48.84	57	$ 2,783.88
2487	AMAZON MKTPL*2S0YV8WX3	report 5/6/25 Eckley	2/22/2025	5/6/2025	$	48.78	73	$ 3,560.94
2488	AMAZON MKTPL*NN7B52EQ1	Lehigh upkeep	5/28/2025	6/6/2025	$	48.75	9	$ 438.75
2489	TCC14743	Materials	1/27/2025	5/5/2025	$	48.75	98	$ 4,777.50
2490	AMAZON MKTPL*W610O8I43	amazon	2/14/2025	3/5/2025	$	48.74	19	$ 926.06
2491	THE HOME DEPOT #4131	channel locks, pry bar	5/8/2025	5/20/2025	$	48.70	12	$ 584.40
2492	MCMASTER-CARR	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	48.64	14	$ 680.96
2493	ZORO TOOLS INC	zoro	2/15/2025	3/5/2025	$	48.55	18	$ 873.90
2494	TEAM SUPPLY	team supply	4/24/2025	5/8/2025	$	48.52	14	$ 679.28
2495	AMZN MKTP US*ZC56J1JS1	Label maker refills	1/30/2025	2/4/2025	$	48.48	5	$ 242.40
2496	Chohan Food Mart	Vehicle Gas Expense	3/12/2025	3/18/2025	$	48.48	6	$ 290.88
2497	NAPA STORE 8011393	report 4/15/25 MVW	4/4/2025	4/15/2025	$	48.35	11	$ 531.85
2498	STAPLES INC	Storm room white board markers	2/21/2025	2/28/2025	$	48.28	7	$ 337.96
2499	ALTEC INDUSTRIES, INC	MIKE KLINGER 2/12/25	2/1/2025	2/18/2025	$	48.22	17	$ 819.74
2500	THE HOME DEPOT #6956	3.14.25 Report	3/3/2025	3/24/2025	$	47.92	21	$ 1,006.32
2501	SHEETZ 2668 00026682	Joel Eshbach 2-21-2025	2/13/2025	2/21/2025	$	47.89	8	$ 383.12
2502	GRAINGER	LEhkitsteamer	4/10/2025	4/23/2025	$	47.89	13	$ 622.57
2503	BEARING AND DRIVE SOLUTIO	bearing and drives	4/23/2025	4/29/2025	$	47.70	6	$ 286.20
2504	TRACTOR-SUPPLY-CO #0683	report 2/3/25 Bressi	1/30/2025	2/4/2025	$	47.69	5	$ 238.45
2505	RENCO ACE HARDWARE	report 3/24/25 Bressi	3/18/2025	3/25/2025	$	47.69	7	$ 333.83
2506	RENCO ACE HARDWARE	report 4/22/25	4/11/2025	5/1/2025	$	47.69	20	$ 953.80
2507	THE HOME DEPOT #4186	Home depot	12/30/2024	1/31/2025	$	47.66	32	$ 1,525.12
2508	PAULB LITITZ	Cocalico bay hoses	2/10/2025	2/25/2025	$	47.64	15	$ 714.60
2509	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	3/27/2025	4/16/2025	$	47.59	20	$ 951.80
2510	LOWES #01934*	5.2.25 Report	4/15/2025	5/5/2025	$	47.58	20	$ 951.60
2511	WAWA 8078	Joel Eshbach 2-21-2025	2/16/2025	2/21/2025	$	47.54	5	$ 237.70
2512	AMAZON RETA* NI8HQ1IK2	amazon	5/8/2025	6/11/2025	$	47.40	34	$ 1,611.60
2513	SHEETZ 2668 00026682	Joel Eshbach 2-14-2025	2/7/2025	2/21/2025	$	47.26	14	$ 661.64
2514	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	4/22/2025	5/14/2025	$	47.20	22	$ 1,038.29
2515	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	4/22/2025	5/14/2025	$	47.20	22	$ 1,038.29
2516	BRADY WORLDWIDE INC.	Lakeville RIAB capital project	6/4/2025	6/17/2025	$	47.09	13	$ 612.17
2517	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$	47.00	8	$ 376.00
2518	ROUTE 333 SUPPLIES LLC	13010296 materials	4/25/2025	5/5/2025	$	46.64	10	$ 466.40
2519	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/7/2025	5/14/2025	$	46.58	7	$ 326.06
2520	SUNOCO 0912555001	Hogans Alley May 2025	5/5/2025	6/19/2025	$	46.56	45	$ 2,095.20
2521	CYPHERS TRUCK PARTS	report 3/24/25 Eckley	3/13/2025	4/3/2025	$	46.53	21	$ 977.13
2522	LOWES #00242*	6.19.25 Report	5/28/2025	6/20/2025	$	46.50	23	$ 1,069.50
2523	SUPPLYHOUSE.COM	supply house .com	3/31/2025	4/29/2025	$	46.43	29	$ 1,346.47
2524	NORTHEAST TITLE & TAG - K	4.10.25 Report	4/4/2025	4/15/2025	$	46.35	11	$ 509.85
2525	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-10-25	1/30/2025	2/11/2025	$	45.99	12	$ 551.88
2526	ADVANCE AUTO PARTS #7204	Tom Piper 1/9/25	1/3/2025	1/10/2025	$	45.99	7	$ 321.93
2527	ADVANCE AUTO PARTS #7861	CRAIG STANLEY	3/6/2025	3/24/2025	$	45.99	18	$ 827.82
2528	STAPLES INC	Restock,AJdesk,wallcalendar,wboa	1/10/2025	2/4/2025	$	45.98	25	$ 1,149.50
2529	EBAY O*25-12495-20465	Windsor DCC desk repairs	12/29/2024	2/11/2025	$	45.95	44	$ 2,021.80
2530	EMEDCO	Sinky sprinkler& FDC signs	4/17/2025	4/21/2025	$	45.65	4	$ 182.60
2531	COOPER ELEC WILLIAMSPORT	Friedman	4/29/2025	5/21/2025	$	45.52	22	$ 1,001.44
2532	SHEETZ 2421 00024216	Joel Eshbach 2-11-2025	2/3/2025	2/21/2025	$	45.49	18	$ 818.82
2533	LOWES #02763*	3.19.25 Report	3/8/2025	4/23/2025	$	45.18	46	$ 2,078.28
2534	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$	45.04	22	$ 990.88
2535	THE HOME DEPOT #4131	Liebert Units at LANSC	1/30/2025	2/11/2025	$	45.04	12	$ 540.48
2536	GOODSSTORE INC-EPHRATA	Replacement clocks	1/28/2025	2/4/2025	$	45.00	7	$ 315.00
2537	NAPA STORE 8010058	report 4/8/25 MVW	3/28/2025	4/10/2025	$	45.00	13	$ 585.00
2538	TESLA SUPERCHARGER US	EV Truck charging 7489	2/4/2025	4/15/2025	$	44.85	70	$ 3,139.50
2539	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2540	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2541	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2542	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2543	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$	44.74	16	$ 715.84
2544	NAPA STORE 8011393	report 5/6/25 MVW	4/29/2025	5/6/2025	$	44.54	7	$ 311.78
2545	NAPA STORE 8011393	report 5/20/25 MVW	5/13/2025	5/21/2025	$	44.54	8	$ 356.32
2546	AMAZON MKTPL*1E4VB2KY3	Yatesville sub	4/25/2025	5/6/2025	$	44.49	11	$ 489.39
2547	LOWES #00522*	material	5/9/2025	5/15/2025	$	44.48	6	$ 266.88
2548	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	4/10/2025	4/30/2025	$	44.48	20	$ 889.60
2549	THE HOME DEPOT #4158	Home depot	4/8/2025	4/29/2025	$	44.44	21	$ 933.24
2550	LOWES #02687*	drano resupply	5/27/2025	6/17/2025	$	44.39	21	$ 932.19
2551	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	44.24	6	$ 265.44
2552	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	44.24	6	$ 265.44
2553	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	44.24	6	$ 265.44
2554	AMAZON MKTPL*0U7679XS3	Amazon	3/24/2025	4/10/2025	$	44.23	17	$ 751.91
2555	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/4/2025	3/31/2025	$	44.03	27	$ 1,188.81
2556	HORWITH TRUCKS	report 4/22/25 Bachman	4/14/2025	4/22/2025	$	43.95	8	$ 351.60
2557	FORD MOTOR COMPANY	EV Charging - Feb 2025	2/19/2025	3/7/2025	$	43.90	16	$ 702.40

2558	SYD-25	Yatesville sub	5/19/2025	5/28/2025	$	43.83	9	$ 394.47
2559	THE HOME DEPOT #4186	cleaning supplies	5/12/2025	5/20/2025	$	43.68	8	$ 349.44
2560	A 1 LOCK SAFE LLC	6.19.25 Report	5/16/2025	6/20/2025	$	43.67	35	$ 1,528.45
2561	GRAINGER	materials	3/14/2025	3/24/2025	$	43.66	10	$ 436.60
2562	UNITED REFRIG BR #10	R-134a Refrigerant	5/22/2025	6/3/2025	$	43.66	12	$ 523.92
2563	DUNMORE LUMBER	Scranton LTN Tools	3/25/2025	4/1/2025	$	43.63	7	$ 305.41
2564	STEELE'S HARDWARE-STR 1	Misc Consumable tools	4/15/2025	4/23/2025	$	43.60	8	$ 348.80
2565	LUKOIL 69238	Joel Eshbach 2-21-2025	2/17/2025	2/21/2025	$	43.58	4	$ 174.32
2566	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/7/2025	3/25/2025	$	43.45	18	$ 782.10
2567	AMAZON.COM*ZL1S450K1	report 1/2/25 Eckley	12/4/2024	1/3/2025	$	43.45	30	$ 1,303.50
2568	AMAZON MKTPL*726635W23	report 4/8/25 Eckley	4/1/2025	4/8/2025	$	43.44	7	$ 304.08
2569	LOWES #00292*	C.C.C.	1/8/2025	1/31/2025	$	43.42	23	$ 998.66
2570	TRACTOR SUPPLY #783	Line truck water tank parts	1/14/2025	1/22/2025	$	43.42	8	$ 347.36
2571	NYX*877-494-3833 EVGO SER	EV Charge Expenses May	4/30/2025	6/12/2025	$	43.33	43	$ 1,863.19
2572	SHELL OIL10059065010	General Expenses	5/16/2025	6/12/2025	$	43.30	27	$ 1,169.10
2573	AMZN MKTP US*ZC1G38XG0	Lehigh CCC project	1/28/2025	4/11/2025	$	43.20	73	$ 3,153.60
2574	UNITED REFRIG BR #17	Electric Heater	3/17/2025	3/31/2025	$	42.97	14	$ 601.58
2575	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	1/6/2025	1/15/2025	$	42.92	9	$ 386.28
2576	HORWITH TRUCKS	Tom Piper 5/1/25	4/16/2025	5/2/2025	$	42.80	16	$ 684.80
2577	LOWES #00242*	12455643 - LTN Upgrade	1/21/2025	2/20/2025	$	42.66	30	$ 1,279.80
2578	RE MICHEL #032	6.9.25 Report	5/30/2025	6/9/2025	$	42.62	10	$ 426.20
2579	SUPPLYHOUSE.COM	Compressor for BETSC	2/25/2025	3/17/2025	$	42.61	20	$ 852.20
2580	SUPPLYHOUSE.COM	Compressor for BETSC	2/25/2025	3/17/2025	$	42.61	20	$ 852.20
2581	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	6/3/2025	6/30/2025	$	42.48	27	$ 1,146.96
2582	WWW.GOLIGHT.COM	Mark Elias 06-12-25	5/29/2025	6/15/2025	$	42.43	17	$ 721.31
2583	BATTERY WAREHOUSE	D batteries for dispensers	3/19/2025	3/24/2025	$	42.40	5	$ 212.00
2584	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	5/14/2025	6/5/2025	$	42.39	22	$ 932.58
2585	AMAZON MKTPL*CD4PE74T3	report 3/24/25 Nyer	3/8/2025	3/24/2025	$	42.39	16	$ 678.24
2586	BEST BUY 00013953	LEHseccom	5/7/2025	5/20/2025	$	42.38	13	$ 550.94
2587	AMAZON MKTPL*IA20F4KB3	Office Supplies	4/10/2025	4/22/2025	$	42.38	12	$ 508.56
2588	CARQUEST 1259	C.C.C.	4/21/2025	5/8/2025	$	42.36	17	$ 720.12
2589	PAUL B HARDWARE-MECHANIC	shop	2/20/2025	3/14/2025	$	42.35	22	$ 931.70
2590	GRAINGER	grainger	09/13/2024	10/01/2024	$	42.14	18	$ 758.52
2591	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/22/2025	4/30/2025	$	42.08	8	$ 336.64
2592	FISHER AUTO PARTS 150	MIKE KLINGER 6/2/25	4/25/2025	6/2/2025	$	42.08	38	$ 1,599.04
2593	ALTEC INDUSTRIES, INC	Mark Elias 1-7-2025	12/3/2024	1/7/2025	$	42.05	35	$ 1,471.75
2594	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/23/2025	2/6/2025	$	41.88	14	$ 586.32
2595	COOPER ELECTRIC SCRANTON	2.7.25 Report	2/3/2025	2/14/2025	$	41.88	11	$ 460.68
2596	NAPA STORE 8011393	report 3/24/25 Bressi	3/11/2025	3/25/2025	$	41.87	14	$ 586.18
2597	AMAZON MKTPL*U61558LS3	Tom Piper 3/14/25	2/24/2025	3/24/2025	$	41.82	28	$ 1,170.96
2598	NAPA STORE 8010058	report 6/17/25 MVW	6/9/2025	6/17/2025	$	41.78	8	$ 334.24
2599	LOWES #00292*	C.C.C.	1/22/2025	3/7/2025	$	41.66	44	$ 1,833.04
2600	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/2/2025	4/15/2025	$	41.54	13	$ 540.02
2601	FORD MOTOR COMPANY	EV Charge	4/17/2025	5/5/2025	$	41.53	18	$ 747.54
2602	SQ *WES TECH SERVICES, LL	report 6/24/25 Eckley	6/12/2025	6/25/2025	$	41.50	13	$ 539.50
2603	KEN POLLOCK AUTO GROUP	report 5/20/25 Bressi	5/6/2025	5/21/2025	$	41.38	15	$ 620.70
2604	ULINE *SHIP SUPPLIES	report 3/12/25 Bressi	3/6/2025	3/14/2025	$	41.34	8	$ 330.72
2605	APR SUPPLY CO	13084900 supplies	3/25/2025	4/22/2025	$	41.33	28	$ 1,157.24
2606	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/31/2025	4/15/2025	$	41.31	15	$ 619.65
2607	HELLER'S HOME AND HARDW	MIKE KLINGER 3/10/25	2/26/2025	3/10/2025	$	41.30	12	$ 495.60
2608	AMAZON.COM*ZG2R238A0	report 2/3/25 Eckley	1/22/2025	2/6/2025	$	41.28	15	$ 619.20
2609	FORD MOTOR COMPANY	Company Truck EV charging	4/2/2025	5/22/2025	$	41.23	50	$ 2,061.50
2610	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/13/2024	1/3/2025	$	41.19	21	$ 864.99
2611	NYX*877-494-3833 EVGO SER	Company EV charging	1/17/2025	2/10/2025	$	41.19	24	$ 988.56
2612	HAJOCA HAZLETON 29	hajoca	6/4/2025	6/16/2025	$	41.09	12	$ 493.08
2613	DEWALD & LENGLE HARDWARE	c.c.c.	1/30/2025	3/26/2025	$	41.02	55	$ 2,256.10
2614	TESLA SUPERCHARGER US	EV-truck Charging	4/14/2025	5/5/2025	$	40.95	21	$ 859.95
2615	AMZN MKTP US*Z79X98QM2	report 2/11/25 Nyer	1/30/2025	2/11/2025	$	40.86	12	$ 490.32
2616	ADVANCE AUTO PARTS #8697	report 4/15/25 Bachman	4/10/2025	4/16/2025	$	40.80	6	$ 244.80
2617	ADVANCE AUTO PARTS #8154	Justin Ferguson 1/24/2025 COL	1/2/2025	1/27/2025	$	40.80	25	$ 1,020.00
2618	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-10-25	1/29/2025	2/11/2025	$	40.80	13	$ 530.40
2619	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	40.72	13	$ 529.36
2620	THE HOME DEPOT #4186	Home depot	12/18/2024	1/8/2025	$	40.70	21	$ 854.70
2621	HARBOR FREIGHT TOOLS3603	2.20.25 Report	2/2/2025	2/24/2025	$	40.62	22	$ 893.64
2622	FOX LEDGE INC	report 5/19/25 Eckley	5/2/2025	5/21/2025	$	40.60	19	$ 771.40
2623	FISHER AUTO PARTS 150	MIKE KLINGER 1/27/25	1/14/2025	1/27/2025	$	40.59	13	$ 527.67
2624	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/12/2025	6/2/2025	$	40.58	21	$ 852.18
2625	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	40.48	13	$ 526.24
2626	NYES LANDSCAPE MULCH SALE	13010296 materials	4/25/2025	5/5/2025	$	40.28	10	$ 402.80
2627	FORD MOTOR COMPANY	Company Truck EV charging	4/11/2025	5/22/2025	$	40.28	41	$ 1,651.48
2628	BROWN-DAUB DODGE	report 1/2/25 Bachman	12/12/2024	1/3/2025	$	40.27	22	$ 885.94
2629	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	3/14/2025	4/30/2025	$	40.27	47	$ 1,892.69
2630	AMAZON MKTPL*E69R29JH3	amazon	2/28/2025	3/7/2025	$	40.26	7	$ 281.82
2631	HARBOR FREIGHT TOOLS3423	harbor freight	5/29/2025	6/9/2025	$	40.26	11	$ 442.86
2632	ZORO TOOLS INC	2.14.25 Report	2/4/2025	2/18/2025	$	40.26	14	$ 563.64
2633	TURNER CHEVROLET	Mark Elias 05-28-25	5/9/2025	6/4/2025	$	40.24	26	$ 1,046.24
2634	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/17/2025	3/25/2025	$	40.17	8	$ 321.36
2635	AMAZON.COM*N63JX3EX2	report 6/9/25 Eckley	5/30/2025	6/10/2025	$	40.17	11	$ 441.87
2636	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/12/2025	2/24/2025	$	40.17	12	$ 482.04
2637	BERGEYS WHOLESALE PARTS	Tom Piper 6/13/25	6/2/2025	6/15/2025	$	40.11	13	$ 521.43
2638	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6705471056	10/08/2024	11/06/2024	$	40.00	29	$ 1,160.00
2639	SHERWOOD TRUCKS	report 3/12/25 MVW	2/28/2025	3/14/2025	$	39.93	14	$ 559.02
2640	THE HOME DEPOT #4131	materials	2/27/2025	3/14/2025	$	39.90	15	$ 598.50
2641	SUPPLYHOUSE.COM	RTU Open Board and Defrost Board	2/19/2025	2/27/2025	$	39.83	8	$ 318.64
2642	APR SUPPLY CO	APR supply	1/17/2025	1/30/2025	$	39.81	13	$ 517.53
2643	NYX*877-494-3833 EVGO SER	EV Charge	1/18/2025	2/24/2025	$	39.75	37	$ 1,470.75
2644	AMAZON MKTPL*A101R0TI3	Ltn vault	4/4/2025	4/10/2025	$	39.66	6	$ 237.96
2645	LOWES #02687*	disconnect, washers, wall anchor	5/21/2025	6/4/2025	$	39.54	14	$ 553.56
2646	HOMEDEPOT.COM	Walbert Washer and Dryer setup	3/3/2025	5/6/2025	$	39.20	64	$ 2,508.80
2647	ELECTRICAL DISTRBG CO	12455643 - LTN Upgrade	1/15/2025	2/20/2025	$	39.18	36	$ 1,410.48
2648	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	39.11	13	$ 508.43
2649	HORWITH TRUCKS	report 5/19/25 Eckley	4/29/2025	5/21/2025	$	39.10	22	$ 860.20
2650	UNITED REFRIG BR #10	united refrigeration	2/28/2025	4/4/2025	$	38.96	35	$ 1,363.60
2651	SUPPLYHOUSE.COM	POC Louver and Training	2/25/2025	3/17/2025	$	38.85	20	$ 777.00
2652	THE HOME DEPOT #4186	WALSANDBOX	2/12/2025	2/24/2025	$	38.68	12	$ 464.16
2653	AMAZON MKTPL*N69XE9420	amazone	6/2/2025	6/16/2025	$	38.67	14	$ 541.38
2654	FORD MOTOR COMPANY	Company EV charging	1/15/2025	2/10/2025	$	38.67	26	$ 1,005.42
2655	STEELE'S HARDWARE-STR 1	Stick Saw Repair	1/15/2025	1/30/2025	$	38.58	15	$ 578.70
2656	WAWA 8078	Black Sky Conference	5/23/2025	6/4/2025	$	38.56	12	$ 462.72
2657	FORD MOTOR COMPANY	Company Truck EV charging	4/15/2025	5/22/2025	$	38.54	37	$ 1,425.98
2658	SUNOCO 0912555001	Hogans Alley May 2025	5/31/2025	6/19/2025	$	38.53	19	$ 732.07
2659	AMAZON MKTPL*ZG1FK8QE2	DER Materials	1/17/2025	1/28/2025	$	38.52	11	$ 423.72
2660	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$	38.24	16	$ 611.84
2661	WM SUPERCENTER #2255	LEH/ NOR Safety Meeting	2/27/2025	4/1/2025	$	38.24	33	$ 1,261.92
2662	EBAY O*06-12740-94063	3.17.25 Report	2/20/2025	4/23/2025	$	38.20	62	$ 2,368.40
2663	AMAZON MKTPL*8X1IL2BA3	report 3/12/25 Bressi	3/5/2025	3/14/2025	$	38.15	9	$ 343.35
2664	DUNMORE LUMBER	report 2/13/25 Crofchick	2/7/2025	2/13/2025	$	38.15	6	$ 228.90

2665	AMAZON MKTPL*IV78O7L63	Tom Piper 3/14/25	2/20/2025	3/24/2025	$	38.15	32	$ 1,220.80
2666	HOMEDEPOT.COM	Walbert Training Center	1/7/2025	1/13/2025	$	38.14	6	$ 228.84
2667	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/13/2024	1/3/2025	$	38.12	21	$ 800.52
2668	THE HOME DEPOT #4138	MIKE KLINGER 4/14/25	3/24/2025	4/16/2025	$	38.12	23	$ 876.76
2669	PAULB LITITZ	Cocalico vacuum breaker hose bib	2/24/2025	2/28/2025	$	38.12	4	$ 152.48
2670	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2671	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2672	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2673	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2674	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2675	THE HOME DEPOT #4186	LEHsecurityoff	1/21/2025	1/31/2025	$	38.10	10	$ 381.00
2676	THE HOME DEPOT #4186	Cleaners	1/24/2025	1/31/2025	$	38.10	7	$ 266.70
2677	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	38.08	21	$ 799.68
2678	GRAYBAR ELECTRIC COMPANY	February receipts	2/19/2025	2/27/2025	$	38.04	8	$ 304.32
2679	WM SUPERCENTER #3634	rgeisinger031825	3/3/2025	3/24/2025	$	37.97	21	$ 797.37
2680	AMAZON MKTPL*Z91BC3P62	Transformer Fan Switch Replaced	12/18/2024	1/16/2025	$	37.94	29	$ 1,100.26
2681	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	3/27/2025	4/16/2025	$	37.87	20	$ 757.40
2682	MCMASTER-CARR	MIKE KLINGER 3/10/25	2/19/2025	3/10/2025	$	37.64	19	$ 715.16
2683	AMZN MKTP US*ZE59Q5G70	Ltn	12/26/2024	2/24/2025	$	37.63	60	$ 2,257.80
2684	AMAZON MKTPL*7C2FO7AA3	report 5/6/25 Nyer	4/29/2025	5/8/2025	$	37.50	9	$ 337.50
2685		9911	11/5/2024	1/3/2025	$	37.50	59	$ 2,212.50
2686		9833	1/7/2025	3/7/2025	$	37.50	59	$ 2,212.50
2687		10214	3/28/2025	5/23/2025	$	37.50	56	$ 2,100.00
2688	electrify America	Charge the Facilities EV truck	1/8/2025	2/11/2025	$	37.44	34	$ 1,272.96
2689	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/5/2025	3/31/2025	$	37.29	26	$ 969.54
2690	SHERWOOD TRUCKS	report 4/8/25 MVW	3/31/2025	4/10/2025	$	37.20	10	$ 372.00
2691	GIANT 6081	C.C.C.	6/5/2025	6/30/2025	$	37.17	25	$ 929.25
2692	STEELE'S HARDWARE-STR 1	A/C Greenfield Sub	6/9/2025	6/24/2025	$	37.14	15	$ 557.10
2693	FRANKS LOCK SERVICE INC	franks locks	2/25/2025	3/5/2025	$	37.10	8	$ 296.80
2694	SUNOCO 0429380900	Sunoco/Lazorchak-Phone Mount	2/24/2025	3/18/2025	$	37.09	22	$ 815.98
2695	THE HOME DEPOT #4171	report 3/24/25 Bressi	3/6/2025	3/25/2025	$	37.09	19	$ 704.71
2696	ADVANCE AUTO PARTS #7861	CRAIG STANLEY	3/12/2025	4/28/2025	$	37.09	47	$ 1,743.23
2697	TRACTOR SUPPLY CO #1939	Tools for NEWP BESS Unit	1/8/2025	1/24/2025	$	37.09	16	$ 593.44
2698	THE HOME DEPOT #4186	2.20.25 Report	1/27/2025	2/24/2025	$	37.08	28	$ 1,038.24
2699	THE HOME DEPOT #4186	walbert cleaners	2/12/2025	2/24/2025	$	37.04	12	$ 444.48
2700	SHELL OIL 57541474706	Gas 05-05-25	4/28/2025	5/5/2025	$	37.03	7	$ 259.21
2701	LANDEX.COM	NESC-FRAC FUTURE	2/28/2025	5/21/2025	$	37.00	82	$ 3,034.00
2702	ALTEC INDUSTRIES, INC	Mark Elias 1/7/2025	11/30/2024	1/7/2025	$	36.79	38	$ 1,398.02
2703	BERGEYS TRUCK CENTER EPHR	Mark Elias3-18-2024	3/12/2025	3/19/2025	$	36.51	7	$ 255.57
2704	THE HOME DEPOT #4118	4.28.25 Report	4/11/2025	4/29/2025	$	36.45	18	$ 656.10
2705	EMEDCO	Line paint wash bay signs	5/2/2025	5/12/2025	$	36.43	10	$ 364.30
2706	EMEDCO	Cocalico wash bay signs	5/21/2025	5/28/2025	$	36.43	7	$ 255.01
2707	ACTION RENTAL CENTER	May Receipts	5/14/2025	5/19/2025	$	36.30	5	$ 181.50
2708	MEDICO CONSTRUCTION POCO	report 3/24/25 Eckley	3/13/2025	4/3/2025	$	36.25	21	$ 761.25
2709	AMAZON MKTPL*KW8NS94G3	MIKE KLINGER 4/29/25	4/11/2025	4/30/2025	$	36.24	19	$ 688.56
2710	PAULB LITITZ	colsc camera	12/17/2024	1/10/2025	$	36.24	24	$ 869.76
2711	ADVANCE AUTO PARTS #7861	Jim Douts	5/13/2025	5/21/2025	$	36.17	8	$ 289.36
2712	AMAZON MKTPL*127VS8A03	Amazon	2/25/2025	3/12/2025	$	36.04	15	$ 540.60
2713	NOLTS FACTORY WAREHOUSE	Justin Ferguson 1/24/2025 COL	1/16/2025	1/27/2025	$	36.02	11	$ 396.22
2714	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$	35.99	16	$ 575.84
2715	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-17-25	3/10/2025	3/18/2025	$	35.99	8	$ 287.92
2716	SHEETZ 2413	EUFMC	6/4/2025	6/17/2025	$	35.93	13	$ 467.09
2717	STEELE'S HARDWARE-STR 1	Material/Safety Forum/Safety Mtg	3/6/2025	3/14/2025	$	35.58	8	$ 284.64
2718	A & A AUTO PARTS ST 28	report 3/11/25 Bachman	2/25/2025	3/14/2025	$	35.42	17	$ 602.14
2719	THE HOME DEPOT #4122	home depot	1/23/2025	2/3/2025	$	35.36	11	$ 388.96
2720	NAPA STORE 8010058	report 4/8/25 MVW	4/2/2025	4/10/2025	$	35.27	8	$ 282.16
2721	CHARGEPOINT INC	Electric Vehicle Charging	3/12/2025	4/16/2025	$	35.13	35	$ 1,229.55
2722	NYX*877-494-3833 EVGO SER	company EV charging	12/19/2024	1/10/2025	$	35.12	22	$ 772.64
2723	NAPA STORE 8011393	report 2/3/25 MVW	1/28/2025	2/4/2025	$	35.08	7	$ 245.56
2724	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$	35.08	22	$ 771.76
2725	PTC EZ PASS AUTO RE.	4.21.25 Report	4/11/2025	4/21/2025	$	35.00	10	$ 350.00
2726	PTC EZ PASS AUTO RE.	5.5.25 Report	4/24/2025	5/5/2025	$	35.00	11	$ 385.00
2727	PTC EZ PASS AUTO RE.	5.5.25 Report	4/25/2025	5/5/2025	$	35.00	10	$ 350.00
2728	QUALITY DOOR	3.24.25 Report	3/18/2025	4/4/2025	$	35.00	17	$ 595.00
2729	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$	35.00	36	$ 1,260.00
2730		815031939	10/10/2024	1/16/2025	$	35.00	98	$ 3,430.00
2731	FORD MOTOR COMPANY	EV Charging - Feb 2025	2/18/2025	3/7/2025	$	34.99	17	$ 594.83
2732	NAPA STORE 8011171	Berwick CB Repair	6/5/2025	6/11/2025	$	34.97	6	$ 209.82
2733	AMAZON MKTPL*Z71O96EB0	amazon	2/3/2025	3/5/2025	$	34.97	30	$ 1,049.10
2734	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/27/2025	4/4/2025	$	34.97	8	$ 279.76
2735	ELERY NAU HARDWARE	Repair Receipt	5/28/2025	6/26/2025	$	34.83	29	$ 1,010.07
2736	LOWES #01667*	4.28.25 Report	4/14/2025	6/2/2025	$	34.78	49	$ 1,704.22
2737	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$	34.67	8	$ 277.36
2738	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	34.61	8	$ 276.88
2739	TASCA FORD	report 2/3/25 Crofchick	1/27/2025	2/6/2025	$	34.60	10	$ 346.00
2740	FORD MOTOR COMPANY	Electric Vehicle Charging	2/24/2025	4/16/2025	$	34.56	51	$ 1,762.56
2741	ZORO TOOLS INC	5.2.25 Report	4/22/2025	5/5/2025	$	34.51	13	$ 448.63
2742	NAPA STORE 8011393	report 6/9/25 MVW	6/4/2025	6/9/2025	$	34.34	5	$ 171.70
2743	AMZN MKTP US*ZG0X61MM2	DER Materials	1/16/2025	1/28/2025	$	34.12	12	$ 409.44
2744	CHARGEPOINT 32	Charge Truck	1/3/2025	1/16/2025	$	34.06	13	$ 442.78
2745	MILL SUPPLY INC	Richard E Jones II	5/6/2025	6/10/2025	$	33.94	35	$ 1,187.90
2746	DICKS SPORTING GOODS	Materials	6/20/2025	6/26/2025	$	33.91	6	$ 203.46
2747	COOPER ELECTRIC SCRANTON	Suburban yard capital project	5/8/2025	5/13/2025	$	33.91	5	$ 169.55
2748	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-27-25	3/20/2025	3/27/2025	$	33.90	7	$ 237.30
2749	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$	33.69	22	$ 741.18
2750		71434386	2/3/2025	4/11/2025	$	33.60	67	$ 2,251.20
2751	INDEPENDENCE FORD	report 1/2/25 Bressi	12/26/2024	1/3/2025	$	33.52	8	$ 268.16
2752	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/5/2025	6/25/2025	$	33.51	20	$ 670.20
2753	ALTEC INDUSTRIES, INC	Tom Piper 3/25/25	3/15/2025	3/27/2025	$	33.48	12	$ 401.76
2754	ALTEC INDUSTRIES, INC	Tom Piper 4/15/25	4/2/2025	4/16/2025	$	33.48	14	$ 468.72
2755	ALTEC INDUSTRIES, INC	Tom Piper 5/19/25	5/1/2025	5/21/2025	$	33.48	20	$ 669.60
2756	THE HOME DEPOT #4122	Cragle Vlt 554	4/29/2025	6/6/2025	$	33.44	38	$ 1,270.72
2757	AMAZON MKTPL*CC3US47M3	amazon	2/26/2025	3/5/2025	$	33.44	7	$ 234.08
2758	SNAVELY & DOSCH 186	CRAIG STANLEY	2/6/2025	5/7/2025	$	33.44	90	$ 3,009.60
2759	FLEETPRIDE390	report 1/2/25 Crofchick	12/2/2024	1/9/2025	$	33.33	38	$ 1,266.54
2760	SHEETZ 2784	EAP Conference	4/7/2025	4/29/2025	$	33.29	22	$ 732.38
2761	SYD-01	13084900 materials	3/27/2025	4/28/2025	$	33.28	32	$ 1,064.96
2762	BEARING AND DRIVE SOLUTIO	BDS	4/28/2025	5/21/2025	$	33.24	23	$ 764.52
2763	GRAINGER	Girad Manor Sub	1/7/2025	1/17/2025	$	33.21	10	$ 332.10
2764	HORWITH TRUCKS	report 6/24/25 Eckley	6/6/2025	6/25/2025	$	32.80	19	$ 623.20
2765	TRI STATE TRAILER SALES,	CRAIG STANLEY	4/7/2025	4/28/2025	$	32.66	21	$ 685.86
2766	FORD MOTOR COMPANY	Company vehicle EV charging	2/7/2025	4/3/2025	$	32.58	55	$ 1,791.90
2767	FORD MOTOR COMPANY	Company Truck EV charging	4/30/2025	5/22/2025	$	32.41	22	$ 713.02
2768	PETRO-CANADA 77872	VARIOUS EXPENSES NATF VEG MEET	5/8/2025	5/13/2025	$	31.87	5	$ 159.35
2769	SP DECKED	report 5/6/25 Eckley	4/10/2025	5/6/2025	$	31.80	26	$ 826.80
2770	AMAZON MKTPL*K48FC7X03	amazon	3/12/2025	3/19/2025	$	31.79	7	$ 222.53
2771	OFFICEMAX/DEPOT 6517	Restock,AJdesk,wallcalendar,wboa	1/3/2025	2/4/2025	$	31.79	32	$ 1,017.28

2772	AMAZON MKTPL*LA9S16793	report 5/6/25 Nyer	4/15/2025	5/8/2025	$	31.79	23	$ 731.17
2773	LOWES #02687*	Tools	2/11/2025	2/20/2025	$	31.78	9	$ 286.02
2774	THE HOME DEPOT #4131	Sinky Gate Parts	12/18/2024	2/4/2025	$	31.77	48	$ 1,524.96
2775	LOWES #02763*	June Receipts	6/20/2025	6/26/2025	$	31.76	6	$ 190.56
2776	FAULKNER VOLVO CARS OF LA	Richard E Jones II	2/13/2025	3/17/2025	$	31.75	32	$ 1,016.00
2777	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-10-25	1/31/2025	2/11/2025	$	31.75	11	$ 349.25
2778	AMAZON MKTPL*G34ZR2W53	report 3/27/25 Nyer	2/27/2025	4/1/2025	$	31.75	33	$ 1,047.75
2779	PREFERRED WAREHOUSE	report 3/12/25 Bressi	3/4/2025	3/14/2025	$	31.74	10	$ 317.40
2780	LOWES #00242*	3.25.25 Report	1/28/2025	3/27/2025	$	31.63	58	$ 1,834.54
2781	TESLA SUPERCHARGER US	EV-truck Charging	4/6/2025	5/5/2025	$	31.61	29	$ 916.69
2782	BAM LIGHTING INC	Jan supplies/cart/dock bulb	4/23/2025	5/5/2025	$	31.59	12	$ 379.08
2783	NYX*877-494-3833 EVGO SER	Electric Vehicle Charging	3/13/2025	4/16/2025	$	31.56	34	$ 1,073.04
2784	THE HOME DEPOT #4113	batteries, hardware, fittings	2/14/2025	3/4/2025	$	31.48	18	$ 566.64
2785	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	31.45	21	$ 660.45
2786	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.35	12	$ 376.20
2787	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.35	12	$ 376.20
2788	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.35	12	$ 376.20
2789	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.34	12	$ 376.08
2790	ASSOCIATED TRUCK PARTS AT	report 1/2/25 Bachman	12/12/2024	1/3/2025	$	31.29	22	$ 688.38
2791	CVS/PHARMACY #01650	Material	6/11/2025	6/16/2025	$	31.14	5	$ 155.70
2792	SNAVELY & DOSCH 186	RAYMOND F MOLKENTHIN-03-27-25	3/19/2025	3/27/2025	$	31.07	8	$ 248.56
2793	SUPPLYHOUSE.COM	Compressor for BETSC	2/25/2025	3/17/2025	$	31.00	20	$ 620.00
2794	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/6/2025	6/2/2025	$	30.99	27	$ 836.73
2795	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/8/2025	5/29/2025	$	30.85	21	$ 647.85
2796	NAPA STORE 8011393	report 5/20/25 MVW	5/9/2025	5/21/2025	$	30.75	12	$ 369.00
2797	NAPA STORE 8011393	report 6/3/25 MVW	5/29/2025	6/3/2025	$	30.73	5	$ 153.65
2798	LOWES #02706*	C.C.C.	4/25/2025	5/8/2025	$	30.63	13	$ 398.19
2799	WM SUPERCENTER #3634	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$	30.53	16	$ 488.48
2800	EBAY O*25-12495-20463	Windsor DCC desk repairs	12/29/2024	2/11/2025	$	30.51	44	$ 1,342.44
2801	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/9/2025	1/29/2025	$	30.44	20	$ 608.80
2802	TOP STAR #109 PARK MANOR	Jugwu05202025	5/20/2025	5/22/2025	$	30.38	2	$ 60.76
2803	DOITBEST.COM	Fuses for NEWP BESS controller	1/9/2025	1/24/2025	$	30.36	15	$ 455.40
2804	CUMBERLAND TRUCK PARTS AL	report 6/16/25 Bachman	5/6/2025	5/27/2025	$	30.28	21	$ 635.88
2805	NAPA STORE 8011393	report 4/1/25 MVW	3/7/2025	4/1/2025	$	30.28	25	$ 757.00
2806	SP WELLNEST SHOP	Tick Remover	3/24/2025	3/31/2025	$	30.25	7	$ 211.75
2807	THE HOME DEPOT #4171	2.7.25 Report	1/24/2025	2/7/2025	$	30.18	14	$ 422.52
2808	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	30.11	9	$ 270.99
2809	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/6/25	12/17/2024	1/7/2025	$	30.09	21	$ 631.89
2810	AIRGAS LLC - NORTH N243	C.C.C.	4/21/2025	5/8/2025	$	30.04	17	$ 510.68
2811	TESLA SUPERCHARGER US	Travel for capital projects	6/18/2025	6/27/2025	$	29.85	9	$ 268.65
2812	AMAZON MKTPL*Z70R49UC1	Yatesville sub	2/9/2025	2/24/2025	$	29.66	15	$ 444.90
2813	RENCO ACE HARDWARE	3.7.25 Report	2/25/2025	3/7/2025	$	29.66	10	$ 296.60
2814	FORD MOTOR COMPANY	EV Charge	4/22/2025	5/5/2025	$	29.50	13	$ 383.50
2815	AMAZON MKTPL*SJ7EW8NH3	Office Supplies	4/10/2025	4/22/2025	$	29.34	12	$ 352.08
2816	NEW HOLLAND AUTO FORD DOD	Justin Ferguson 1/24/2025 COL	1/3/2025	1/27/2025	$	29.20	24	$ 700.80
2817		71533064	4/2/2025	5/30/2025	$	29.05	58	$ 1,684.90
2818	FISHER AUTO PARTS 150	MIKE KLINGER 4/14/25	3/27/2025	4/16/2025	$	29.00	20	$ 580.00
2819	ZORO TOOLS INC	Sign, buckets& glove clips	4/3/2025	4/14/2025	$	29.00	11	$ 319.00
2820	SHEETZ 2530	EAP Conference	4/9/2025	4/29/2025	$	28.85	20	$ 577.00
2821	RUTTER'S #92	iPhone Charger	4/24/2025	5/2/2025	$	28.61	8	$ 228.88
2822	AMAZON MKTPL*NZ9FO5M41	Phone accessories	5/23/2025	6/3/2025	$	28.59	11	$ 314.49
2823	Amazon	Work Phone Protection	4/8/2025	4/11/2025	$	28.59	3	$ 85.77
2824	CUMBERLAND TRUCK PARTS AL	report 6/3/25 Bachman	5/19/2025	6/10/2025	$	28.56	22	$ 628.32
2825	NYX*877-494-3833 EVGO SER	EV Charge	4/15/2025	5/5/2025	$	28.46	20	$ 569.20
2826	KRATZER HARDWARE 4988	MIKE KLINGER 4/29/25	4/11/2025	4/30/2025	$	28.44	19	$ 540.36
2827	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/22/2025	4/30/2025	$	28.41	8	$ 227.28
2828	NAPA STORE 8011393	report 5/6/25 MVW	4/19/2025	5/6/2025	$	28.35	17	$ 481.95
2829	AMAZON RETA* NB9Y682U2	Yatesville sub	4/30/2025	5/6/2025	$	28.28	6	$ 169.68
2830	HELLER'S HOME AND HARDW	MIKE KLINGER 1/27/25	1/7/2025	1/27/2025	$	28.25	20	$ 565.00
2831	AMAZON.COM*N606V41K0	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	28.20	16	$ 451.20
2832	NYX*877-494-3833 EVGO SER	EV Charge	4/24/2025	5/5/2025	$	28.14	11	$ 309.54
2833	HORWITH TRUCKS	report 2/3/25 Eckley	1/23/2025	2/6/2025	$	28.03	14	$ 392.42
2834	AVENU USLR	Ringtown Switchyard	12/17/2024	1/24/2025	$	28.00	38	$ 1,064.00
2835	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-04-11-25	4/3/2025	4/15/2025	$	27.98	12	$ 335.76
2836	PZG**WYOMISSING SQUARE	EV Charge	1/23/2025	2/24/2025	$	27.87	32	$ 891.84
2837	R F FAGER COMPANY HARRI	microwave, light bulbs, prv	4/14/2025	5/5/2025	$	27.73	21	$ 582.33
2838	INTERSTATE BATTERIES	Interstate Batteries	6/3/2025	6/26/2025	$	27.67	23	$ 636.41
2839	AMAZON MKTPL*ZE7GB8241	Lehigh supplies and urinal scree	1/1/2025	2/11/2025	$	27.55	41	$ 1,129.55
2840	LOWES #02687*	Threshold for doorway	5/15/2025	5/20/2025	$	27.54	5	$ 137.70
2841	AMAZON MKTPL*Z554L7WL1	amazon	1/23/2025	3/5/2025	$	27.54	41	$ 1,129.14
2842	AMAZON RETA* NN3NZ5530	amazon	5/30/2025	6/11/2025	$	27.54	12	$ 330.48
2843	TRACTOR SUPPLY COMPANY #1	CRAIG STANLEY	4/8/2025	4/28/2025	$	27.52	20	$ 550.40
2844	TRACTOR SUPPLY COMPANY #1	CRAIG STANLEY	4/8/2025	4/28/2025	$	27.52	20	$ 550.40
2845	NAPA STORE 8010058	report 6/9/25 MVW	6/4/2025	6/9/2025	$	27.52	5	$ 137.60
2846	HARBOR FREIGHT TOOLS3423	report 5/6/25 Nyer	4/30/2025	5/8/2025	$	27.51	8	$ 220.08
2847	LOWES #00907*	threshold for office space	5/20/2025	6/4/2025	$	27.45	15	$ 411.75
2848	STAPLES INC	staples	5/16/2025	6/3/2025	$	27.29	18	$ 491.22
2849	THE HOME DEPOT #4158	home depot	1/14/2025	1/31/2025	$	27.20	17	$ 462.40
2850	PAUL B HARDWARE-MECHANIC	batteries	12/10/2024	1/10/2025	$	27.14	31	$ 841.34
2851	FORD MOTOR COMPANY	Company Truck EV charging	4/21/2025	5/22/2025	$	27.01	31	$ 837.31
2852	AMAZON MKTPL*NA0YO30N0	report 6/24/25 Nyer	6/15/2025	6/25/2025	$	27.00	10	$ 270.00
2853	SUNOCO 0308862200	RIE Benchmarking	9/24/2024	1/21/2025	$	27.00	119	$ 3,213.00
2854	LOWES #02763*	4.8.25 Report	3/30/2025	4/23/2025	$	26.85	24	$ 644.40
2855	MOYER ELECTRONIC SUPPLY	report 3/24/25 Nyer	3/7/2025	3/24/2025	$	26.82	17	$ 455.94
2856	ALTEC INDUSTRIES, INC	report 5/13/25 Crofchick	4/18/2025	5/14/2025	$	26.80	26	$ 696.80
2857	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	26.80	8	$ 214.40
2858	DKC*DIGI KEY CORP	Relays	12/21/2024	1/10/2025	$	26.77	20	$ 535.40
2859	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-06-13-25	6/9/2025	6/15/2025	$	26.76	6	$ 160.56
2860	FREIGHTLINER OF LANCASTER	Mark Elias 06-12-25	6/4/2025	6/15/2025	$	26.71	11	$ 293.81
2861	SAMCO'S MOTOR PARTS NAPA	MIKE KLINGER 2/12/25	2/3/2025	2/18/2025	$	26.71	15	$ 400.65
2862	AMAZON MKTPL*9I72Y87K3	report 2/27/25 Eckley	2/21/2025	2/28/2025	$	26.50	7	$ 185.50
2863	BEARING AND DRIVE SOLUTIO	bearings and drive	4/29/2025	5/8/2025	$	26.50	9	$ 238.50
2864	SHEARER LOCKSMITH INC	Spare Keys for Lineman Cage	2/4/2025	2/13/2025	$	26.50	9	$ 238.50
2865	AMZN MKTP US*ZD6NN9O50	Lehigh supplies and urinal scree	1/6/2025	2/11/2025	$	26.49	36	$ 953.64
2866	AMAZON MKTPL*ZG3QW8G22	Richard E Jones II	1/16/2025	2/7/2025	$	26.49	22	$ 582.78
2867	LOWES #00522*	Material	5/9/2025	5/15/2025	$	26.48	6	$ 158.88
2868	LYCOMING VALLEY BATTERIE	CC- Lycoming Valley Batteries	6/13/2025	6/20/2025	$	26.45	7	$ 185.15
2869	LOWE'S HOME CENTERS, LLC	Tools/ Materials	4/19/2025	5/5/2025	$	26.44	16	$ 423.04
2870	FOX LEDGE INC	report 5/6/25 Eckley	4/1/2025	5/6/2025	$	26.40	35	$ 924.00
2871	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/9/2025	1/29/2025	$	26.36	20	$ 527.20
2872	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	26.24	21	$ 551.04
2873	KRATZER HARDWARE 4988	parts plumbing	3/6/2025	3/24/2025	$	26.13	18	$ 470.34
2874	WM SUPERCENTER #3634	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$	25.96	16	$ 415.36
2875	GRAINGER	Walbert OH door repairs.	1/6/2025	2/13/2025	$	25.64	38	$ 974.32
2876	AMAZON RETA* ZE46U7LY1	January Lehigh Maintenance	12/28/2024	2/4/2025	$	25.52	38	$ 969.76
2877	BERGEYS DODGE RAM FIAT OF	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$	25.48	6	$ 152.88
2878	HORWITH TRUCKS	report 6/3/25 Bachman	5/16/2025	6/10/2025	$	25.43	25	$ 635.75

2879	AMAZON MKTPL*IQ9UT5A63	report 2/27/25 Eckley	2/22/2025	2/28/2025	$	25.42	6	$ 152.52
2880	ALBRIGHTS HARDWARE & GARD	4.8.25 Report	3/17/2025	4/23/2025	$	25.42	37	$ 940.54
2881	AMAZON MKTPL*NW4BJ80V0	5.22.25 Report	5/16/2025	5/22/2025	$	25.41	6	$ 152.46
2882	LOWES #01867*	report 1/2/25 Bachman	12/19/2024	1/3/2025	$	25.40	15	$ 381.00
2883	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-15-25	5/6/2025	5/16/2025	$	25.36	10	$ 253.60
2884	THE HOME DEPOT #4113	tools	5/19/2025	6/9/2025	$	25.32	21	$ 531.72
2885	UNITED REFRIG BR #10	LEHkit	5/20/2025	6/2/2025	$	25.32	13	$ 329.16
2886	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-02-25	4/21/2025	5/5/2025	$	25.27	14	$ 353.78
2887	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/14/2025	1/27/2025	$	25.10	13	$ 326.30
2888	AMAZON MKTPL*1K5VY3703	amazon	3/18/2025	4/15/2025	$	25.05	28	$ 701.40
2889	STEELE'S HARDWARE-STR 1	Tool repair/Refreshments/Kentuck	1/9/2025	1/17/2025	$	25.00	8	$ 200.00
2890	STEELE'S HARDWARE-STR 1	Tool repair/Refreshments/Kentuck	1/9/2025	1/17/2025	$	25.00	8	$ 200.00
2891	STEELE'S HARDWARE-STR 1	Material	2/7/2025	2/28/2025	$	25.00	21	$ 525.00
2892	TRACTOR-SUPPLY-CO #0691	tractor supply	12/16/2024	1/30/2025	$	24.99	45	$ 1,124.55
2893	TRACTOR-SUPPLY-CO #0691	tractor supply	12/16/2024	3/3/2025	$	24.99	77	$ 1,924.23
2894	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$	24.94	15	$ 374.10
2895	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/26/2025	4/1/2025	$	24.75	6	$ 148.50
2896	THE HOME DEPOT #4186	the home depot	2/3/2025	4/4/2025	$	24.68	60	$ 1,480.80
2897	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/11/2025	6/20/2025	$	24.66	9	$ 221.94
2898	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-05-02-25	4/24/2025	5/5/2025	$	24.61	11	$ 270.71
2899	SHAFFER'S DO IT BEST	Shaffers hardware-Dec 2024	12/13/2024	1/2/2025	$	24.37	20	$ 487.40
2900	STEELE'S HARDWARE-STR 1	report 6/24/25 Eckley	6/18/2025	6/25/2025	$	24.37	7	$ 170.59
2901	STAPLES 00110916	Cleaner 4 washers & Jim mouse	5/5/2025	5/20/2025	$	24.37	15	$ 365.55
2902	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-20-25	2/13/2025	2/24/2025	$	24.36	11	$ 267.96
2903	AMAZON MKTPL*TF74C5XR3	report 3/24/25 Nyer	3/8/2025	3/24/2025	$	24.36	16	$ 389.76
2904	STAPLES 00112938	Tom Piper 4/3/25	3/26/2025	4/4/2025	$	24.36	9	$ 219.24
2905	LOWES #02223*	One Call	2/6/2025	3/24/2025	$	24.32	46	$ 1,118.72
2906	AMAZON MKTPL*ZA2SF9HS3	Ltn vault	4/4/2025	4/10/2025	$	24.30	6	$ 145.80
2907	TROSE ENTERPRISES - MATC	Mark Elias 1-7-2025	12/11/2024	1/7/2025	$	24.27	27	$ 655.29
2908	NELSON WIRE ROPE CORP	Tom Piper 02/20/25	2/3/2025	2/24/2025	$	24.18	21	$ 507.78
2909	STEELE'S HARDWARE-STR 1	Bartonsville Sub AC	6/3/2025	6/10/2025	$	24.14	7	$ 168.98
2910	LOWES #02706*	C.C.C.	4/25/2025	5/14/2025	$	24.07	19	$ 457.33
2911	NEW HOLLAND AUTO FORD DOD	Justin Ferguson 1/24/2025 COL	1/7/2025	1/27/2025	$	24.02	20	$ 480.40
2912	FORD MOTOR COMPANY	Electric Vehicle Charging	2/20/2025	4/16/2025	$	24.01	55	$ 1,320.55
2913	SHEETZ 2747	EUFMC	6/1/2025	6/17/2025	$	23.97	16	$ 383.52
2914	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-06-5-25	5/28/2025	6/5/2025	$	23.95	8	$ 191.60
2915	GRAYBAR ELECTRIC COMPANY	January Receipts	1/23/2025	1/29/2025	$	23.88	6	$ 143.28
2916	The Home Depot	Tools/materials	6/6/2025	6/10/2025	$	23.84	4	$ 95.36
2917	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	4/8/2025	4/16/2025	$	23.82	8	$ 190.56
2918	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-17-25	3/13/2025	3/18/2025	$	23.80	5	$ 119.00
2919	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/22/2025	2/6/2025	$	23.71	15	$ 355.65
2920	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/13/2025	3/5/2025	$	23.71	20	$ 474.20
2921	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/24/2025	4/1/2025	$	23.71	8	$ 189.68
2922	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-02-25	4/21/2025	5/5/2025	$	23.68	14	$ 331.52
2923	WEIS MARKETS 039	weis	12/18/2024	1/21/2025	$	23.49	34	$ 798.66
2924	OFFICEMAX/DEPOT 6517	Restock,AJdesk,wallcalendar,wboa	1/8/2025	2/4/2025	$	23.31	27	$ 629.37
2925	TEAM SUPPLY	team supply	2/3/2025	2/11/2025	$	23.31	8	$ 186.48
2926	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-07-25	2/26/2025	3/10/2025	$	23.28	12	$ 279.36
2927	HARBOR FREIGHT TOOLS 151	harbor freight	3/31/2025	4/4/2025	$	23.26	4	$ 93.04
2928	THE HOME DEPOT #4186	4.28.25 Report	4/16/2025	6/2/2025	$	23.26	47	$ 1,093.22
2929	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/10/2025	3/5/2025	$	23.24	23	$ 534.52
2930	AUTO PARTS OF SCRANTON	report 4/15/25 MVW	4/9/2025	4/15/2025	$	23.24	6	$ 139.44
2931	FORD MOTOR COMPANY	Electric Vehicle Charging	2/20/2025	4/16/2025	$	23.17	55	$ 1,274.35
2932	TESLA SUPERCHARGER US	Ryan Rompolski	5/16/2025	6/3/2025	$	23.17	18	$ 417.06
2933	APR SUPPLY CO	APR Supply	3/5/2025	3/18/2025	$	23.04	13	$ 299.52
2934	THE HOME DEPOT #4131	materials	2/27/2025	3/14/2025	$	23.00	15	$ 345.00
2935	AMZN MKTP US*ZD8VS4LD0	CC-AMAZON-25	1/6/2025	1/17/2025	$	22.99	11	$ 252.89
2936	R.J. WALKER CO INC	scranton ltn material needed	3/31/2025	4/8/2025	$	22.94	8	$ 183.52
2937	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/26/2024	1/15/2025	$	22.91	20	$ 458.20
2938	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/18/2025	3/31/2025	$	22.84	13	$ 296.92
2939	SHEETZ 2698 00026989	ISA Conference Fuel	3/11/2025	3/24/2025	$	22.80	13	$ 296.40
2940	AUTO PARTS OF SCRANTON	report 4/22/25 Crofchick	4/9/2025	4/23/2025	$	22.79	14	$ 319.06
2941	AUTO PARTS OF SCRANTON	report 4/8/25 MVW	4/1/2025	4/10/2025	$	22.78	9	$ 205.02
2942	THE HOME DEPOT #4186	2.20.25 Report	2/11/2025	2/24/2025	$	22.66	13	$ 294.58
2943	ALTEC INDUSTRIES, INC	report 3/12/25 Bressi	2/26/2025	3/14/2025	$	22.51	16	$ 360.16
2944	SCHAEDLER YESCO - POCONO	Gilbert 78-4 CB	4/3/2025	4/15/2025	$	22.49	12	$ 269.88
2945	AMAZON MKTPL*ZG64K7SB2	CC-Amazon-25	1/18/2025	2/26/2025	$	22.47	39	$ 876.33
2946	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/5/2025	5/14/2025	$	22.43	9	$ 201.87
2947	DOMINO'S 9086	Material	6/5/2025	6/9/2025	$	22.23	4	$ 88.92
2948	PAUL B HARDWARE-MECHANIC	wrench/ door stops	4/1/2025	4/10/2025	$	22.23	9	$ 200.07
2949	NAPA AUTO PARTS	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$	22.04	9	$ 198.36
2950	NYX*877-494-3833 EVGO SER	EV Charge Expenses May	5/6/2025	6/12/2025	$	21.97	37	$ 812.89
2951	FORD MOTOR COMPANY	EV Charging - Feb 2025	2/17/2025	3/7/2025	$	21.72	18	$ 390.96
2952	AMAZON.COM*NN8125181	report 6/9/25 Eckley	5/28/2025	6/10/2025	$	21.66	13	$ 281.58
2953	ALTEC INDUSTRIES ORACLE	report 6/3/25 Eckley	5/17/2025	6/3/2025	$	21.54	17	$ 366.18
2954	HORWITH TRUCKS	report 4/1/25 Bachman	3/11/2025	4/1/2025	$	21.33	21	$ 447.93
2955	NAPA STORE 8011393	report 6/9/25 MVW	6/4/2025	6/9/2025	$	21.25	5	$ 106.25
2956	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	2/4/2025	2/13/2025	$	21.24	9	$ 191.16
2957	TRACTOR-SUPPLY-CO #0683	report 2/3/25 Bressi	1/30/2025	2/4/2025	$	21.19	5	$ 105.95
2958	HARBOR FREIGHT TOOLS3546	tool	3/14/2025	3/24/2025	$	21.19	10	$ 211.90
2959	AMAZON MKTPL*1W50849X3	amazon	4/10/2025	5/1/2025	$	21.19	21	$ 444.99
2960	AMAZON MKTPL*ZG3Z41E51	Soap dispenser & misc restock	1/25/2025	2/4/2025	$	21.19	10	$ 211.90
2961	AMAZON MKTPL*N63F35ZL2	amazon	5/29/2025	6/11/2025	$	21.18	13	$ 275.34
2962	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-22-25	5/16/2025	5/22/2025	$	21.18	6	$ 127.08
2963	NAPA STORE 8011393	report 3/12/25 MVW	2/19/2025	3/14/2025	$	21.18	23	$ 487.14
2964	AMAZON MKTPL*C43NJ5ON3	amazon	3/19/2025	4/15/2025	$	21.16	27	$ 571.32
2965	LOWES #02763*	lowes	12/23/2024	1/31/2025	$	21.16	39	$ 825.24
2966	THE HOME DEPOT #4118	5.30.25 Report	5/2/2025	6/2/2025	$	21.10	31	$ 654.10
2967	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2968	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2969	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2970	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2971	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	21.00	12	$ 252.00
2972	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/12/2025	5/29/2025	$	20.92	17	$ 355.64
2973	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/12/2025	5/29/2025	$	20.92	17	$ 355.64
2974	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	20.85	9	$ 187.65
2975	COOPER ELECTRIC SCRANTON	1.6.25 Report	1/2/2025	1/6/2025	$	20.78	4	$ 83.12
2976	SQ *COLE'S HARDWARE INC.	C.C.C.	2/5/2025	3/31/2025	$	20.64	54	$ 1,114.56
2977	SNAVELY & DOSCH 186	Mark Elias3-18-2024	2/13/2025	3/19/2025	$	20.60	34	$ 700.40
2978	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	20.55	13	$ 267.15
2979	SP EVAN DESIGNS	2.20.25 Report	2/5/2025	2/24/2025	$	20.50	19	$ 389.50
2980	LOWES #00242*	4.21.25 Report	4/15/2025	4/21/2025	$	20.46	6	$ 122.76
2981	Sheetz 463	Fuel 7144	5/8/2025	5/9/2025	$	20.25	1	$ 20.25
2982	DUNMORE LUMBER	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$	20.13	16	$ 322.08
2983	AMAZON MKTPL*Z73DH7O51	Tom Piper 02/20/25	2/4/2025	2/24/2025	$	20.12	20	$ 402.40
2984	WAL-MART #1794	3.7.25 Report	2/5/2025	3/7/2025	$	20.02	30	$ 600.60
2985	Sheetz	Company Truck Fuel	3/11/2025	3/12/2025	$	20.01	1	$ 20.01

2986	OVERNIGHT CARD DELIVERY	Credit Card Replacement	6/5/2025	6/26/2025	$ 20.00	21	$ 420.00
2987	WEIS MARKETS 039	2.17.25 Report	1/26/2025	2/24/2025	$ 19.99	29	$ 579.71
2988	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/1/2025	4/15/2025	$ 19.96	14	$ 279.44
2989	SHERWOOD TRUCKS	report 6/3/25 Crofchick	5/20/2025	6/4/2025	$ 19.91	15	$ 298.65
2990	BERGEYS WHOLESALE PARTS	Tom Piper 4/15/25	4/3/2025	4/16/2025	$ 19.88	13	$ 258.44
2991	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$ 19.79	8	$ 158.32
2992	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	3/5/2025	3/19/2025	$ 19.77	14	$ 276.78
2993	ADVANCE AUTO PARTS #4379	Richard E Jones II	12/23/2024	1/9/2025	$ 19.71	17	$ 335.07
2994	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$ 19.69	21	$ 413.49
2995	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$ 19.69	16	$ 315.04
2996	ADVANCE AUTO PARTS #6049	May Receipts	5/5/2025	5/9/2025	$ 19.60	4	$ 78.40
2997	LOWES #00356*	CC-Lowe's	5/13/2025	5/19/2025	$ 19.30	6	$ 115.80
2998	R.J. WALKER CO INC	4.11.25 Report	3/19/2025	4/21/2025	$ 19.26	33	$ 635.58
2999	LANDEX.COM	Ringtown Switchyard	12/17/2024	1/24/2025	$ 19.25	38	$ 731.50
3000	A 1 LOCK SAFE LLC	5.2.25 Report	4/22/2025	5/5/2025	$ 19.08	13	$ 248.04
3001	PAULB LITITZ	Sinky fdc gaskets/ surge protect	5/22/2025	5/28/2025	$ 19.07	6	$ 114.42
3002	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	1/6/2025	1/15/2025	$ 19.06	9	$ 171.54
3003	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	3/14/2025	4/30/2025	$ 19.05	47	$ 895.35
3004	PAULS HDWE/GRDN CTR	04299-03-18-2025	3/18/2025	4/30/2025	$ 19.03	43	$ 818.29
3005	TESLA SUPERCHARGER US	Ryan Rompolski	5/27/2025	6/3/2025	$ 18.86	7	$ 132.02
3006	AMAZON MKTPL*F74DH1N43	Cabinet locks	3/1/2025	3/14/2025	$ 18.84	13	$ 244.92
3007	*FINANCE CHARGE* CASH ADV	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$ 18.84	30	$ 565.20
3008	HOMEDEPOT.COM	Siemens 20 Amp circuit breaker	2/15/2025	3/3/2025	$ 18.81	16	$ 300.96
3009	SUPPLYHOUSE.COM	Compressor Isolators	6/2/2025	6/18/2025	$ 18.77	16	$ 300.32
3010	ALTEC INDUSTRIES, INC	report 5/6/25 Eckley	4/5/2025	5/6/2025	$ 18.61	31	$ 576.91
3011	FORD MOTOR COMPANY	Company Truck EV charging	5/1/2025	5/22/2025	$ 18.60	21	$ 390.60
3012	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$ 18.54	21	$ 389.34
3013	SMARTSIGN	Desk name plate Dan Knepper	5/29/2025	6/9/2025	$ 18.44	11	$ 202.84
3014	HAJOCA LANCASTER 10	pro press fittings	4/21/2025	5/5/2025	$ 18.34	14	$ 256.76
3015	GRAYBAR ELECTRIC COMPANY	January Receipts	1/8/2025	1/13/2025	$ 18.34	5	$ 91.70
3016	AMAZON MKTPL*NI3L12LS0	Tom Piper 5/19/25	5/8/2025	5/21/2025	$ 18.27	13	$ 237.51
3017	NAPA STORE 8011393	report 6/24/25 MVW	6/16/2025	6/25/2025	$ 18.20	9	$ 163.80
3018	SHEETZ 2384	Kentucky CSS Training	4/3/2025	5/6/2025	$ 18.05	33	$ 595.65
3019	Philly Airport Petroleum	2025 Q1 EE Workshop	2/13/2025	2/18/2025	$ 18.04	5	$ 90.20
3020	AUTOZONE #4756	C.C.C.	4/25/2025	5/8/2025	$ 18.01	13	$ 234.13
3021	SPARKLE CAR WASH	car wash	1/12/2025	2/11/2025	$ 18.00	30	$ 540.00
3022	AMAZON RETA* 7Z51R4IM3	Safety Summit / Tool repair-repl	2/26/2025	3/14/2025	$ 17.99	16	$ 287.84
3023	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/16/2025	5/29/2025	$ 17.91	13	$ 232.83
3024	WEIS MARKETS 166	Weis Supermarket	2/27/2025	3/17/2025	$ 17.82	18	$ 320.76
3025	A & A AUTO PARTS ST 28	report 3/11/25 Bachman	2/25/2025	3/14/2025	$ 17.71	17	$ 301.07
3026	SHERWOOD TRUCKS	report 5/28/25 Crofchick	5/14/2025	5/29/2025	$ 17.59	15	$ 263.85
3027	HORWITH TRUCKS	report 6/3/25 Bachman	5/20/2025	6/10/2025	$ 17.37	21	$ 364.77
3028	SHEETZ 2657	Sugarloaf	5/1/2025	5/9/2025	$ 17.11	8	$ 136.88
3029	SUNOCO 0978311900	Storm Purchase - 02/17/2025	2/17/2025	2/25/2025	$ 17.00	8	$ 136.00
3030	AMAZON RETA* N621B5030	amazon	6/4/2025	6/11/2025	$ 16.96	7	$ 118.72
3031	AMAZON MKTPL*ZC5DZ4HP2	Yatesville sub	1/23/2025	2/24/2025	$ 16.94	32	$ 542.08
3032	AMAZON MKTPL*4X1XE4WW3	Tom Piper 4/15/25	4/2/2025	4/16/2025	$ 16.90	14	$ 236.60
3033	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$ 16.85	19	$ 320.15
3034	NOLT'S AUTO PARTS #7	Richard E Jones II	1/21/2025	2/4/2025	$ 16.85	14	$ 235.90
3035	ELERY NAU HARDWARE	Elery Nau True Value	3/21/2025	4/7/2025	$ 16.51	17	$ 280.67
3036	FISHER AUTO PARTS 150	MIKE KLINGER 1/27/25	1/22/2025	1/27/2025	$ 16.49	5	$ 82.45
3037	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$ 16.38	9	$ 147.40
3038	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$ 16.38	9	$ 147.40
3039	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$ 16.38	9	$ 147.40
3040	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$ 16.38	9	$ 147.40
3041	THE HOME DEPOT #4120	plumbing	4/8/2025	4/21/2025	$ 16.33	13	$ 212.29
3042	THE HOME DEPOT #4186	WNDDCCCAm	4/16/2025	4/23/2025	$ 16.01	7	$ 112.07
3043	SNEE & SUNDAY CO	5.16.25 Report	5/9/2025	5/20/2025	$ 16.00	11	$ 176.00
3044	THE HOME DEPOT #4171	Home Depot	5/13/2025	6/26/2025	$ 15.97	44	$ 702.68
3045	BERGEYS WHOLESALE PARTS	Tom Piper 4/15/25	4/4/2025	4/16/2025	$ 15.90	12	$ 190.80
3046	BERGEYS WHOLESALE PARTS	Tom Piper 5/1/25	4/23/2025	5/2/2025	$ 15.90	9	$ 143.10
3047	BERGEYS WHOLESALE PARTS	Tom Piper 5/1/25	4/14/2025	5/2/2025	$ 15.90	18	$ 286.20
3048	BERGEYS WHOLESALE PARTS	Tom Piper 5/19/25	5/2/2025	5/21/2025	$ 15.90	19	$ 302.10
3049	BERGEYS WHOLESALE PARTS	Tom Piper 5/19/25	5/1/2025	5/21/2025	$ 15.90	20	$ 318.00
3050	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$ 15.86	9	$ 142.74
3051	ADVANCE AUTO PARTS #7204	Tom Piper 1/21/25	1/16/2025	1/23/2025	$ 15.66	7	$ 109.62
3052	SQ *AUTO PARTS OF TANNERS	report 4/15/25 MVW	4/8/2025	4/15/2025	$ 15.42	7	$ 107.94
3053	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$ 15.42	14	$ 215.88
3054	GRAYBAR ELECTRIC COMPANY	January Receipts	1/15/2025	1/21/2025	$ 15.40	6	$ 92.40
3055	Philly Airport Petroleum	2025 Q1 EU Leadership Meeting	4/3/2025	4/14/2025	$ 15.06	11	$ 165.66
3056	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/5/2025	5/14/2025	$ 14.95	9	$ 134.55
3057	AMZN MKTP US*Z994U5Y02	report 1/7/25 Eckley	12/21/2024	1/9/2025	$ 14.94	19	$ 283.86
3058	AMAZON MKTPL*H63287UX3	amazon	2/14/2025	3/5/2025	$ 14.82	19	$ 281.58
3059	SHERWOOD TRUCKS	report 5/20/25 MVW	5/9/2025	5/21/2025	$ 14.72	12	$ 176.64
3060	FOX LEDGE INC	report 6/9/25 Eckley	6/2/2025	6/10/2025	$ 14.70	8	$ 117.60
3061	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/25/2025	4/1/2025	$ 14.63	7	$ 102.41
3062	AMZN MKTP US*Z78XJ2TN1	report 2/11/25 Nyer	2/5/2025	2/11/2025	$ 14.49	6	$ 86.94
3063	AMZN MKTP US*Z78XJ2TN1	report 3/27/25 Nyer	2/5/2025	4/1/2025	$ 14.49	55	$ 796.95
3064	SHERWOOD TRUCKS	report 3/12/25 MVW	3/6/2025	3/14/2025	$ 14.41	8	$ 115.28
3065	LOWES #01667*	Lowes	4/1/2025	5/20/2025	$ 14.34	49	$ 702.66
3066	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-28-25	2/24/2025	3/4/2025	$ 14.32	8	$ 114.56
3067	HORWITH TRUCKS	report 3/24/25 Eckley	2/25/2025	4/3/2025	$ 14.30	37	$ 529.10
3068	Philly Airport Petroleum	Q1 2025 CS Meeting	3/27/2025	4/3/2025	$ 14.29	7	$ 100.03
3069	HORWITH TRUCKS	report 4/8/25 Eckley	2/25/2025	4/8/2025	$ 14.29	42	$ 600.18
3070	THE HOME DEPOT #4140	Home depot	1/28/2025	2/14/2025	$ 14.21	17	$ 241.57
3071	FOX LEDGE INC	report 1/7/25 Eckley	1/3/2025	1/9/2025	$ 14.20	6	$ 85.20
3072	FOX LEDGE INC	report 2/27/25 Eckley	2/3/2025	2/28/2025	$ 14.20	25	$ 355.00
3073	FOX LEDGE INC	report 3/24/25 Eckley	3/4/2025	4/3/2025	$ 14.20	30	$ 426.00
3074	ZORO TOOLS INC	Sign, buckets& glove clips	4/3/2025	4/14/2025	$ 14.20	11	$ 156.20
3075	CEDAR ST SUPPLY	cedar street supply	3/25/2025	4/11/2025	$ 14.04	17	$ 238.68
3076	962-TA EXPRESS HAZLETO	C.C.C.	4/7/2025	5/5/2025	$ 14.00	28	$ 392.00
3077	962-TA EXPRESS HAZLETO	C.C.C.	4/7/2025	5/5/2025	$ 14.00	28	$ 392.00
3078	TARGET 00015107	target	12/4/2024	1/21/2025	$ 13.99	48	$ 671.52
3079	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$ 13.94	8	$ 111.48
3080	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$ 13.94	8	$ 111.48
3081	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$ 13.94	8	$ 111.48
3082	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$ 13.94	8	$ 111.48
3083	ALTEC INDUSTRIES ORACLE	report 6/9/25 Nyer	6/5/2025	6/9/2025	$ 13.79	4	$ 55.16
3084	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$ 13.78	6	$ 82.68
3085	STEELE'S HARDWARE-STR 1	report 4/8/25 Eckley	3/24/2025	4/8/2025	$ 13.77	15	$ 206.55
3086	THE HOME DEPOT #4118	C.C.C.	2/28/2025	5/5/2025	$ 13.75	66	$ 907.50
3087	AMAZON MKTPL*WT1M91HQ3	Ltn vault	3/26/2025	4/10/2025	$ 13.74	15	$ 206.10
3088	FORD MOTOR COMPANY	Company Truck EV charging	4/8/2025	5/22/2025	$ 13.72	44	$ 603.68
3089	ELERY NAU HARDWARE	Elery Nau	2/3/2025	2/13/2025	$ 13.72	10	$ 137.20
3090	LOWES #02763*	material	1/13/2025	1/31/2025	$ 13.64	18	$ 245.52
3091	THE HOME DEPOT #4131	dust control drywall patch	4/9/2025	4/28/2025	$ 13.58	19	$ 258.02
3092	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/29/2025	2/6/2025	$ 13.56	8	$ 108.48

3093	THE HOME DEPOT #4140	DER Materials	3/13/2025	3/31/2025	$ 13.43	18	$ 241.74
3094	EMEDCO	Sinky sprinkler& FDC signs	4/17/2025	4/21/2025	$ 13.41	4	$ 53.64
3095	THE UPS STORE 5956	1.13.25 Report	1/8/2025	1/13/2025	$ 13.39	5	$ 66.95
3096	SCHAEDLER YESCO - POCONO	A/C Gilbert Sub	4/8/2025	4/22/2025	$ 13.38	14	$ 187.32
3097	HARLEYSVILLE ACE	C.C.C.	4/22/2025	5/8/2025	$ 13.32	16	$ 213.12
3098	FORD MOTOR COMPANY	Monthly Expenses - Jan	1/21/2025	2/20/2025	$ 13.10	30	$ 393.00
3099	PY *THE TRAILER SHOPPE	Justin Ferguson 3/18/25 COL	2/4/2025	3/19/2025	$ 13.03	43	$ 560.29
3100	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	4/3/2025	4/16/2025	$ 12.95	13	$ 168.35
3101	THE HOME DEPOT #4131	Jan supplies/cart/dock bulb	4/21/2025	5/5/2025	$ 12.86	14	$ 180.04
3102	THE HOME DEPOT #4186	walbert repairs	5/9/2025	5/20/2025	$ 12.81	11	$ 140.91
3103	HUNTER TRUCK - 201	Mark Elias 4-14-2025	3/17/2025	4/16/2025	$ 12.72	30	$ 381.60
3104	HUNTER TRUCK - 201	Mark Elias 4-14-2025	3/17/2025	4/16/2025	$ 12.72	30	$ 381.60
3105	NAPA STORE 8011393	report 4/22/25	3/11/2025	5/1/2025	$ 12.71	51	$ 648.21
3106	NAPA STORE 8011310	PANTHER VALLEY GENERATOR COOLA	3/21/2025	3/28/2025	$ 12.71	7	$ 88.97
3107	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$ 12.71	14	$ 177.94
3108	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$ 12.71	14	$ 177.94
3109	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$ 12.71	14	$ 177.94
3110	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$ 12.71	14	$ 177.94
3111	RENCO ACE HARDWARE	Renco Ace Hardware	2/5/2025	2/13/2025	$ 12.71	8	$ 101.68
3112	AUTOZONE #1853	report 4/22/25 Bachman	4/16/2025	4/22/2025	$ 12.70	6	$ 76.20
3113	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	4/9/2025	4/30/2025	$ 12.70	21	$ 266.70
3114	HORNUNGS ACE HARDWARE	Gamelands Flagging	4/7/2025	4/15/2025	$ 12.70	8	$ 101.60
3115	STEELE'S HARDWARE-STR 1	Corn Broom	3/26/2025	4/13/2025	$ 12.70	18	$ 228.60
3116	TRACTOR SUPPLY CO #1939	Tools for NEWP BESS Unit	1/8/2025	1/24/2025	$ 12.70	16	$ 203.20
3117	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	2/6/2025	2/13/2025	$ 12.60	7	$ 88.20
3118	TRI STATE TRAILER SALES,	RAYMOND F MOLKENTHIN-02-20-25	2/12/2025	2/24/2025	$ 12.39	12	$ 148.68
3119	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-10-25	2/5/2025	2/11/2025	$ 12.30	6	$ 73.80
3120	AMAZON MKTPL*7A7SL5YN3	DCCtraincam	4/9/2025	4/23/2025	$ 12.29	14	$ 172.06
3121	ELERY NAU HARDWARE	CC-Elery W Nau Value Hardware	4/14/2025	4/21/2025	$ 12.25	7	$ 85.75
3122	THE HOME DEPOT #4140	Home depot	1/28/2025	2/14/2025	$ 12.17	17	$ 206.89
3123	SUNOCO 0640308300	EUFMC	6/1/2025	6/17/2025	$ 12.03	16	$ 192.48
3124	Dunnstown Laser Wash	CAR WASH	6/11/2025	6/17/2025	$ 12.00	6	$ 72.00
3125	CHEVRON 0389776	Recruiting trip-SE Lineman trg	2/7/2025	2/19/2025	$ 12.00	12	$ 144.00
3126	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/4/2025	4/15/2025	$ 11.98	11	$ 131.78
3127	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/7/2025	5/14/2025	$ 11.98	7	$ 83.86
3128	AUTO PARTS OF SCRANTON	report 6/3/25 Crofchick	5/19/2025	6/4/2025	$ 11.98	16	$ 191.68
3129	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/26/2025	4/4/2025	$ 11.93	9	$ 107.37
3130	R F FAGER COMPANY HARRI	batteries, hardware, fittings	2/14/2025	3/4/2025	$ 11.80	18	$ 212.40
3131	NAPA STORE 8011393	report 4/8/25 MVW	3/29/2025	4/10/2025	$ 11.69	12	$ 140.28
3132	COLONIAL ELECTRIC SUPPLY	4.8.25 Report	3/17/2025	4/23/2025	$ 11.35	37	$ 419.95
3133	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$ 11.32	12	$ 135.84
3134	GRAYBAR ELECTRIC COMPANY	Saucon Park Substation Material	1/11/2025	1/21/2025	$ 11.26	10	$ 112.60
3135	FORD MOTOR COMPANY	company EV charging	12/30/2024	1/10/2025	$ 11.14	11	$ 122.54
3136	THE HOME DEPOT #4108	Line Crew Material	2/26/2025	3/4/2025	$ 11.10	6	$ 66.60
3137	SUNBURY MOTORS COMPANY	report 3/12/25 Bressi	3/6/2025	3/14/2025	$ 11.05	8	$ 88.40
3138	UNITED REFRIG BR #17	Liebert Units at LANSC	1/31/2025	2/11/2025	$ 11.02	11	$ 121.22
3139	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/26/2024	1/15/2025	$ 11.01	20	$ 220.20
3140	ZORO TOOLS INC	Sign, buckets& glove clips	4/5/2025	4/14/2025	$ 10.80	9	$ 97.20
3141	WAWA 8142	C.C.C.	2/19/2025	3/7/2025	$ 10.59	16	$ 169.44
3142	AMAZON MKTPL*0C3LD9RW3	amazon	3/9/2025	3/19/2025	$ 10.59	10	$ 105.90
3143	HARBOR FREIGHT TOOLS 684	windsor engraver	2/2/2025	4/4/2025	$ 10.59	61	$ 645.99
3144	NAPA STORE 8011393	report 5/20/25 MVW	5/13/2025	5/21/2025	$ 10.59	8	$ 84.72
3145	NAPA STORE 8011310	ORW GENERATOR COOLANT	1/21/2025	1/28/2025	$ 10.58	7	$ 74.06
3146	NAPA STORE 8011310	ORW GENERATOR COOLANT	4/11/2025	4/21/2025	$ 10.58	10	$ 105.80
3147	PAULB LITITZ	PPL Electric Utilities	3/26/2025	5/17/2025	$ 10.49	52	$ 545.48
3148	AMAZON MKTPL*NI5TF67L1	LEHkittrap	5/13/2025	5/20/2025	$ 10.48	7	$ 73.36
3149	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/6/2025	6/2/2025	$ 10.42	27	$ 281.34
3150	R.J. WALKER CO	1.24.25 Report	1/6/2025	1/30/2025	$ 10.40	24	$ 249.60
3151	AMAZON MARK* AX3ET3BX3	Office Materials	4/29/2025	5/19/2025	$ 10.39	20	$ 207.80
3152	SID HARVEY #47	4.14.25 Report	4/8/2025	4/21/2025	$ 10.11	13	$ 131.43
3153	NAPA STORE 8010058	report 4/8/25 MVW	3/28/2025	4/10/2025	$ 10.05	13	$ 130.65
3154	PAULB LITITZ	materials	3/24/2025	4/3/2025	$ 9.95	10	$ 99.50
3155	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$ 9.82	6	$ 58.92
3156	NOLT'S AUTO PARTS #7	Mark Elias 06-12-25	5/29/2025	6/15/2025	$ 9.62	17	$ 163.54
3157	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	3/28/2025	4/16/2025	$ 9.60	19	$ 182.40
3158	WEIS MARKETS 017	Gloverestock/vinegar4cleaning	1/8/2025	1/20/2025	$ 9.56	12	$ 114.72
3159	G.R. MITCHELL, INC.	quick connect	5/21/2025	6/4/2025	$ 9.53	14	$ 133.42
3160	AMAZON MKTPL*NI6IL8AG0	amazon	5/9/2025	6/11/2025	$ 9.53	33	$ 314.49
3161	AUTOZONE #6433	MIKE KLINGER 3/10/25	3/5/2025	3/10/2025	$ 9.53	5	$ 47.65
3162	NAPA STORE 8061697	Tom Piper 5/19/25	5/7/2025	5/21/2025	$ 9.53	14	$ 133.42
3163	THE HOME DEPOT #4122	Louver and Compressor	2/4/2025	2/18/2025	$ 9.52	14	$ 133.28
3164	SPEEDWAY	PI Planning Event January 2025	1/23/2025	1/30/2025	$ 9.42	7	$ 65.94
3165	SNAVELY & DOSCH 186	CRAIG STANLEY	4/23/2025	5/7/2025	$ 9.30	14	$ 130.20
3166	COOPER ELEC WILLIAMSPORT	Friedman	4/29/2025	5/21/2025	$ 9.24	22	$ 203.28
3167	Albrights Hardware	2/17/25 Storm Expense Report	2/17/2025	2/21/2025	$ 9.11	4	$ 36.44
3168	AMAZON MKTPL*459C50K13	Office Supplies	4/10/2025	4/22/2025	$ 9.00	12	$ 108.00
3169	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/6/2025	5/14/2025	$ 8.93	8	$ 71.44
3170	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/19/2025	6/2/2025	$ 8.86	14	$ 124.04
3171	ADVANCE AUTO PARTS #8154	Justin Ferguson 4/29/25	4/2/2025	4/30/2025	$ 8.85	28	$ 247.80
3172	ZORO TOOLS INC	4.11.25 Report	3/25/2025	4/21/2025	$ 8.82	27	$ 238.14
3173	AMAZON MKTPL*NI8DG3I90	Tom Piper 5/19/25	5/13/2025	5/21/2025	$ 8.51	8	$ 68.08
3174	HORNUNG'S TRUE VALUE # 3	C.C.C.	3/10/2025	3/31/2025	$ 8.47	21	$ 177.87
3175	AMAZON MKTPL*8W1TD0KM3	amazon	3/19/2025	4/11/2025	$ 8.47	23	$ 194.81
3176	AMAZON MKTPL*NI3UU4CS1	Tom Piper 5/19/25	5/8/2025	5/21/2025	$ 8.47	13	$ 110.11
3177	AMAZON.COM*FN7UA4BW3	CC-AMAZON-25	4/3/2025	4/9/2025	$ 8.40	6	$ 50.40
3178	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/14/2025	4/30/2025	$ 8.40	16	$ 134.40
3179	MARSHALL MACHINERY INC	report 3/24/25 Eckley	2/27/2025	4/3/2025	$ 8.37	35	$ 292.95
3180	THE HOME DEPOT #4171	Home Depot	5/13/2025	6/26/2025	$ 8.35	44	$ 367.40
3181	SQ *COLE'S HARDWARE INC.	Coles	3/4/2025	3/18/2025	$ 8.26	14	$ 115.64
3182	SHERWOOD TRUCKS	report 5/20/25 Bressi	5/8/2025	5/21/2025	$ 8.14	13	$ 105.82
3183	AUTO PARTS OF SCRANTON	report 4/22/25 Crofchick	4/8/2025	4/23/2025	$ 8.05	15	$ 120.75
3184	AUTO PARTS OF SCRANTON	report 4/15/25 MVW	4/10/2025	4/15/2025	$ 8.05	5	$ 40.25
3185	SQ *AUTO PARTS OF TANNERS	report 6/24/25 MVW	6/17/2025	6/25/2025	$ 8.05	8	$ 64.40
3186	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$ 7.99	16	$ 127.84
3187	DOLLAR GENERAL #19605	SCF 01_06_25	12/19/2024	1/21/2025	$ 7.95	33	$ 262.35
3188	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$ 7.80	15	$ 117.00
3189	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/24/2025	2/18/2025	$ 7.57	25	$ 189.25
3190	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$ 7.54	8	$ 60.32
3191	AMAZON MKTPL*NA80X6WF3	Bethlehem Power Strips	2/12/2025	5/5/2025	$ 7.41	82	$ 607.62
3192	AMAZON MKTPL*0G46V23R3	amazon	3/13/2025	3/19/2025	$ 7.41	6	$ 44.46
3193	STEELE'S HARDWARE-STR 1	A/C Bartonsville Sub	4/24/2025	5/9/2025	$ 7.20	15	$ 108.00
3194	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/19/2025	6/10/2025	$ 7.02	22	$ 154.44
3195	PAULS HDWE/GRDN CTR	clogged sink walo	4/17/2025	5/20/2025	$ 6.99	33	$ 230.67
3196	STEELE'S HARDWARE-STR 1	6.13.25 Report	5/30/2025	6/13/2025	$ 6.99	14	$ 97.86
3197	PAULB LITITZ	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$ 6.88	11	$ 75.68
3198	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$ 6.88	4	$ 27.52
3199	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$ 6.88	4	$ 27.52

3200	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$	6.88	4	$ 27.52
3201	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$	6.88	4	$ 27.52
3202	EPSCO ALLENTOWN 471	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$	6.83	23	$ 157.09
3203	STEELE'S HARDWARE-STR 1	Mtg/Storm/Material	2/21/2025	2/28/2025	$	6.79	7	$ 47.53
3204	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-06-5-25	5/30/2025	6/5/2025	$	6.71	6	$ 40.26
3205	AMAZON MKTPL*Z59SX9H80	Richard E Jones II	1/16/2025	2/7/2025	$	6.35	22	$ 139.70
3206	SHEETZ 0662 00006627	Louver and Compressor	2/3/2025	2/18/2025	$	6.35	15	$ 95.25
3207	PAULS HDWE/GRDN CTR	clogged sink	4/17/2025	5/20/2025	$	6.35	33	$ 209.55
3208	AMAZON MKTPL*M00K61A63	amazon	2/8/2025	3/5/2025	$	6.31	25	$ 157.75
3209	WM SUPERCENTER #2340	Employee expenses	3/12/2025	3/31/2025	$	5.28	19	$ 100.32
3210	LOWES #02706*	Tom Piper 5/1/25	4/16/2025	5/2/2025	$	4.84	16	$ 77.44
3211	ALTEC INDUSTRIES, INC	Tom Piper 02/20/25	2/11/2025	2/24/2025	$	4.33	13	$ 56.29
3212	TRI STATE TRAILER SALES,	RAYMOND F MOLKENTHIN-05-02-25	4/23/2025	5/5/2025	$	4.28	12	$ 51.36
3213	SQ *MGS INC	Justin Ferguson 02/06/2025	1/30/2025	2/7/2025	$	4.20	8	$ 33.60
3214	THE HOME DEPOT #4131	wall plates for flex room	4/21/2025	5/5/2025	$	4.16	14	$ 58.24
3215	THE HOME DEPOT #4131	Jan supplies/cart/dock bulb	4/21/2025	5/5/2025	$	4.00	14	$ 56.00
3216	PAULB LITITZ	Sinky fdc gaskets/ surge protect	5/20/2025	5/28/2025	$	3.77	8	$ 30.16
3217	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-03-07-25	2/25/2025	3/10/2025	$	3.36	13	$ 43.68
3218	EXXON UNI-MART #103	Central Maintenance Expenses	1/7/2025	2/4/2025	$	2.89	28	$ 80.92
3219	NAPA STORE 8011393	report 4/15/25 MVW	4/10/2025	4/15/2025	$	2.82	5	$ 14.10
3220	THE HOME DEPOT #4186	plumbing	4/16/2025	4/23/2025	$	2.26	7	$ 15.82
3221	WEIS MARKETS 017	bait for groundhogs	5/8/2025	5/20/2025	$	1.99	12	$ 23.88
3222	HORWITH TRUCKS	Tom Piper 1/9/25	12/26/2024	1/10/2025	$	0.64	15	$ 9.60
3223	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$	(4.47)	12	$ (53.64)
3224	AMAZON MKTPLACE PMTS	Richard E Jones II	1/24/2025	2/7/2025	$	(6.35)	14	$ (88.90)
3225	AMAZON MKTPLACE PMTS	Richard E Jones II	1/30/2025	2/7/2025	$	(6.99)	8	$ (55.92)
3226	HARBOR FREIGHT TOOLS 140	Mark Elias 4-14-2025	3/23/2025	4/16/2025	$	(10.60)	24	$ (254.40)
3227	ECK S GARAGE INC	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	(13.25)	25	$ (331.25)
3228	AMZN MKTP US*Z78XJ2TN1	report 2/27/25 Nyer	2/5/2025	2/28/2025	$	(14.49)	23	$ (333.27)
3229	PAULS HDWE/GRDN CTR	Pauls	11/20/2024	1/21/2025	$	(16.95)	62	$ (1,050.90)
3230	NAPA STORE 8010058	report 4/1/25 MVW	3/4/2025	4/1/2025	$	(18.00)	28	$ (504.00)
3231	NAPA STORE 8010058	report 4/22/25 MVW	4/15/2025	4/23/2025	$	(18.00)	8	$ (144.00)
3232	NAPA STORE 8010058	report 6/17/25 MVW	6/10/2025	6/17/2025	$	(18.00)	7	$ (126.00)
3233	PAULS HDWE/GRDN CTR	04299-04-01-2025	4/1/2025	4/30/2025	$	(19.03)	29	$ (551.87)
3234	AMAZON MKTPLACE PMTS	Richard E Jones II	1/24/2025	2/7/2025	$	(19.50)	14	$ (273.00)
3235	AMAZON MKTPLACE PMTS	PUC Storm Response	2/28/2025	3/18/2025	$	(19.87)	18	$ (357.66)
3236	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/22/2025	2/6/2025	$	(22.00)	15	$ (330.00)
3237	AUTO PARTS OF SCRANTON	report 4/8/25 MVW	4/1/2025	4/10/2025	$	(22.78)	9	$ (205.02)
3238	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-28-25	2/18/2025	3/4/2025	$	(24.36)	14	$ (341.04)
3239	HORWITH TRUCKS	report 6/3/25 Bachman	5/19/2025	6/10/2025	$	(25.32)	22	$ (557.04)
3240	NAPA STORE 8010058	report 6/9/25 MVW	6/4/2025	6/9/2025	$	(27.52)	5	$ (137.60)
3241	LOWES #02687*	threshold for office space	5/21/2025	6/4/2025	$	(27.54)	14	$ (385.56)
3242	AMAZON MKTPLACE PMTS	amazon	6/5/2025	6/16/2025	$	(31.26)	11	$ (343.86)
3243	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-01-23-25	1/8/2025	1/28/2025	$	(37.10)	20	$ (742.00)
3244	NAPA STORE 8011393	report 5/6/25 MVW	4/15/2025	5/6/2025	$	(38.16)	21	$ (801.36)
3245	EBAY O*06-12740-94063	3.17.25 Report	2/20/2025	4/23/2025	$	(38.20)	62	$ (2,368.40)
3246	HARBOR FREIGHT TOOLS 684	report 3/24/25 Bressi	3/12/2025	3/25/2025	$	(41.32)	13	$ (537.16)
3247	FOUR WINDS CONCRETE	Suburban yard 2 17-1 getaway	5/9/2025	5/27/2025	$	(45.60)	18	$ (820.80)
3248	TRACTOR SUPPLY CO #1939	Tools for NEWP BESS Unit	1/8/2025	1/24/2025	$	(49.79)	16	$ (796.64)
3249	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	4/30/2025	6/2/2025	$	(50.88)	33	$ (1,679.04)
3250	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/26/2024	1/15/2025	$	(52.27)	20	$ (1,045.40)
3251	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	4/28/2025	6/2/2025	$	(57.24)	35	$ (2,003.40)
3252	NAPA STORE 8011393	report 2/3/25 MVW	1/21/2025	2/4/2025	$	(57.24)	14	$ (801.36)
3253	COOPER ELEC WILLIAMSPORT	Susquehanna washer and dryer	1/30/2025	2/13/2025	$	(61.13)	14	$ (855.82)
3254	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-01-10-25	1/3/2025	1/12/2025	$	(68.90)	9	$ (620.10)
3255	HORWITH TRUCKS	report 6/16/25 Bachman	4/21/2025	5/27/2025	$	(72.00)	36	$ (2,592.00)
3256	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-01-06-25	12/27/2024	1/7/2025	$	(72.00)	11	$ (792.00)
3257	SHERWOOD TRUCKS	report 6/3/25 Bressi	5/13/2025	6/3/2025	$	(76.32)	21	$ (1,602.72)
3258	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-03-17-25	3/10/2025	3/18/2025	$	(76.32)	8	$ (610.56)
3259	LOWES #01759*	5.14.25 Report	4/24/2025	5/20/2025	$	(86.26)	26	$ (2,242.76)
3260	SHERWOOD TRUCKS	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	(88.12)	25	$ (2,203.00)
3261	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-22-25	5/13/2025	5/22/2025	$	(99.35)	9	$ (894.15)
3262	NAPA STORE 8011393	report 2/11/25 MVW	1/28/2025	2/13/2025	$	(102.70)	16	$ (1,643.20)
3263	AMAZON MKTPLACE PMTS	amazon	4/2/2025	4/11/2025	$	(103.86)	9	$ (934.74)
3264	BERGEYS DODGE RAM FIAT OF	RAYMOND F MOLKENTHIN-01-14-25	1/6/2025	1/16/2025	$	(126.35)	10	$ (1,263.50)
3265	LANCASTER AUTO PARTS	Mark Elias3-18-2024	2/14/2025	3/19/2025	$	(152.64)	33	$ (5,037.12)
3266	AMAZON MKTPLACE PMTS	amazon	4/3/2025	4/11/2025	$	(160.36)	8	$ (1,282.88)
3267	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/7/2025	6/2/2025	$	(161.12)	26	$ (4,189.12)
3268	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-15-25	4/28/2025	5/16/2025	$	(163.67)	18	$ (2,946.06)
3269	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/15/25	4/1/2025	4/16/2025	$	(164.30)	15	$ (2,464.50)
3270	AMERICAN FLOOR MATS	refund for ada pad	4/17/2025	5/5/2025	$	(173.00)	18	$ (3,114.00)
3271	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$	(196.00)	19	$ (3,724.00)
3272	UNITED REFRIG BR #10	united refrigeration	4/4/2025	4/21/2025	$	(200.00)	17	$ (3,400.00)
3273	UNITED REFRIG BR #17	Disposal of Old Refrigerant	5/13/2025	5/21/2025	$	(200.00)	8	$ (1,600.00)
3274	NAPA STORE 8011393	report 5/13/25 MVW	4/28/2025	5/14/2025	$	(228.26)	16	$ (3,652.16)
3275	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/15/2025	6/10/2025	$	(234.55)	26	$ (6,098.30)
3276	IKEA 470599163	report 2/27/25 Nyer	2/5/2025	2/28/2025	$	(245.82)	23	$ (5,653.86)
3277	NAPA STORE 8011393	report 2/11/25 MVW	2/4/2025	2/13/2025	$	(251.18)	9	$ (2,260.62)
3278	AMZN MKTP US*Z79LC3391	report 3/5/25 NYER	2/5/2025	3/7/2025	$	(255.31)	30	$ (7,659.30)
3279	ALTEC INDUSTRIES, INC	Mark Elias 05-28-25	4/14/2025	5/30/2025	$	(279.69)	46	$ (12,865.74)
3280	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/22/2025	6/10/2025	$	(281.57)	19	$ (5,349.83)
3281	SHERWIN-WILLIAMS705851	Windsor Painting	3/22/2025	4/11/2025	$	(293.46)	20	$ (5,869.20)
3282	AMAZON RETA* T78NT9UG3	3.10.25 Report	3/1/2025	4/23/2025	$	(349.14)	53	$ (18,504.42)
3283	SHERWOOD TRUCKS	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	(352.45)	14	$ (4,934.30)
3284	F.W. WEBB - 81	Lehigh Water Pit capital job	1/13/2025	2/11/2025	$	(412.02)	29	$ (11,948.58)
3285	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/12/2025	3/10/2025	$	(424.00)	26	$ (11,024.00)
3286	COOPER ELECTRIC SCRANTON	3.27.25 Report	3/20/2025	3/27/2025	$	(472.60)	7	$ (3,308.20)
3287	UNITED REFRIG BR #17	Windsor Chiller Repair	4/17/2025	4/23/2025	$	(500.00)	6	$ (3,000.00)
3288	GRAINGER	Grainger Return	2/4/2025	2/18/2025	$	(579.49)	14	$ (8,112.86)
3289	AMAZON MKTPLACE PMTS	report 2/3/25 Eckley	1/13/2025	2/6/2025	$	(613.74)	24	$ (14,729.76)
3290	DOTZEL TRUCKING	DOUBLE CHARGE	5/7/2025	5/15/2025	$	(629.72)	8	$ (5,037.76)
3291	LANCASTER STARTER & ALTE	Justin Ferguson 3/18/25 COL	3/12/2025	3/19/2025	$	(854.36)	7	$ (5,980.52)
3292	SHERWOOD TRUCKS	report 1/28/25 mvw	1/14/2025	1/29/2025	$	(881.13)	15	$ (13,216.95)
3293	BERMAN TRUCK GROUP LEESPO	Mark Elias 05-28-25	4/15/2025	5/30/2025	$	(1,215.39)	45	$ (54,692.55)
3294		72302	12/3/2024	5/22/2025	$	(6,561.00)	170	$ (1,115,370.00)
3295		204499	7/25/2022	2/20/2025	$	(6,660.00)	941	$ (6,267,060.00)

PPL Electric Utilities Corporation
Lag in Payment of Printing & Office Supplies
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Printing & Office Supplies	43.22 1/
2	OCA Weighted Average Lag for Printing & Office Supplies	36.21 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 269,047.57**		**$9,742,164**
	12680	11/25/2024	1/23/2025	$ 94,700.00	59	$ 5,587,300.00
KNAUSS & SON	knauss & son	6/17/2024	7/26/2024	$ 5,403.35	39	$ 210,730.65
YETI 1-833-225-9384	Yetis for North/South Division	1/10/2025	3/13/2025	$ 4,590.72	62	$ 284,624.64
ULINE *SHIP SUPPLIES	uline	10/3/2024	11/18/2024	$ 3,254.02	46	$ 149,684.92
YETI 1-833-225-9384	Yetis for North/South Division	1/10/2025	3/13/2025	$ 3,067.80	62	$ 190,203.60
ULINE *SHIP SUPPLIES	uline	9/11/2024	10/1/2024	$ 2,824.28	20	$ 56,485.60
ULINE *SHIP SUPPLIES	uline	10/29/2024	12/17/2024	$ 2,678.13	49	$ 131,228.37
LEHIGH PRINT & DATA LLC	NUB Expenses	5/14/2025	5/20/2025	$ 2,266.28	6	$ 13,597.68
STAPLS7655776449000001	Office Supplies	4/23/2025	5/5/2025	$ 2,114.13	12	$ 25,369.56
AMERICHEM INTERNATIONAL	Americhem	3/13/2025	4/7/2025	$ 2,071.79	25	$ 51,794.75
AMERICHEM INTERNATIONAL	Americhem	4/3/2025	5/2/2025	$ 1,711.08	29	$ 49,621.32
CERTEX WILLIAMSPORT 303	Certex Williamsport	3/17/2025	4/1/2025	$ 1,593.78	15	$ 23,906.70
KNAUSS & SON	knauss & son	7/17/2024	7/26/2024	$ 1,564.56	9	$ 14,081.04
BIROS UTILITIES INC	biros septic and drain	1/16/2025	1/21/2025	$ 1,545.00	5	$ 7,725.00
ULINE *SHIP SUPPLIES	uline	8/20/2024	10/1/2024	$ 1,536.62	42	$ 64,538.04
STAPLES 00115006	AJK - 2/21/25	1/22/2025	2/26/2025	$ 1,355.19	35	$ 47,431.65
Staples	PPL Lehigh SC Office Supplies	2/13/2025	2/20/2025	$ 1,347.60	7	$ 9,433.20
AMERICHEM INTERNATIONAL	Americhem	1/30/2025	2/27/2025	$ 1,337.18	28	$ 37,441.04
AMERICHEM INTERNATIONAL	Americhem	1/9/2025	1/28/2025	$ 1,309.25	19	$ 24,875.75
STAPLES 00115006	AJK 5-30-25	5/22/2025	6/22/2025	$ 1,274.54	31	$ 39,510.74
AMAZON MKTPL*NW9ZM4T71	Fluke Megger	5/16/2025	5/22/2025	$ 1,268.25	6	$ 7,609.50
STAPLS7648970397000001	General Expenses	1/10/2025	2/13/2025	$ 1,244.50	34	$ 42,313.00
ULINE *SHIP SUPPLIES	uline	9/18/2024	10/1/2024	$ 1,169.43	13	$ 15,202.59
STAPLS7655362487000001	Office Supplies	4/11/2025	4/24/2025	$ 1,159.70	13	$ 15,076.10
AMAZON MKTPL*MO6RC0143	FRK T&D	4/30/2025	5/28/2025	$ 1,060.00	28	$ 29,680.00
YETI 1-833-225-9384	Yetis for North/South Division	1/10/2025	3/13/2025	$ 1,022.60	62	$ 63,401.20
TRACTOR SUPPLY #589	Tractor Supply	12/23/2024	1/2/2025	$ 1,018.78	10	$ 10,187.80
STAPLS7656687399000001	Staples	5/2/2025	5/19/2025	$ 974.99	17	$ 16,574.83
HELLER'S HOME AND HARDW	Materials	5/12/2025	5/20/2025	$ 969.80	8	$ 7,758.40
ULINE *SHIP SUPPLIES	uline	9/4/2024	10/1/2024	$ 928.03	27	$ 25,056.81
ULINE *SHIP SUPPLIES	uline	9/7/2024	10/1/2024	$ 927.08	24	$ 22,249.92
ULINE *SHIP SUPPLIES	uline	9/12/2024	10/1/2024	$ 926.79	19	$ 17,609.01
STAPLS7656295216000001	Office Supplies	4/30/2025	6/8/2025	$ 922.66	39	$ 35,983.74
AMAZON RETA* NB3PP7OJ2	Headsets	4/26/2025	6/11/2025	$ 917.90	46	$ 42,223.40
CUMMINS OSM	report 5/6/25 Eckley	4/16/2025	5/6/2025	$ 890.40	20	$ 17,808.00
CUMMINS OSM	report 5/6/25 Nyer	4/22/2025	5/8/2025	$ 890.40	16	$ 14,246.40
RTO INSIDER LLC	2024/25 RTO Insider Subscription	10/17/2024	11/6/2024	$ 880.00	20	$ 17,600.00
STAPLS7651887204000001	General Expenses	2/19/2025	3/7/2025	$ 879.54	16	$ 14,072.64
AIA CORPORATION	Team Jackets	3/27/2025	4/22/2025	$ 837.95	26	$ 21,786.70
AMAZON MKTPL*NZ1FK0NQ2	Amazon	5/15/2025	5/19/2025	$ 836.34	4	$ 3,345.36
STAPLES INC	Jim Christman-M&E	3/14/2025	4/2/2025	$ 801.36	19	$ 15,225.84
KONICA MINOLTA USA	Office Supplies	1/9/2025	1/23/2025	$ 784.40	14	$ 10,981.60
ULINE *SHIP SUPPLIES	uline	10/10/2024	11/18/2024	$ 773.97	39	$ 30,184.83
SOI*SNAP-ON INDUSTRIAL	report 4/22/25 Crofchick	4/2/2025	4/23/2025	$ 757.76	21	$ 15,912.96
SOI*SNAP-ON INDUSTRIAL	report 4/15/25 Nyer	4/3/2025	4/15/2025	$ 757.76	12	$ 9,093.12
STAPLS7653323459000001	Office Supplies - Logistics	3/9/2025	3/13/2025	$ 740.15	4	$ 2,960.60
AMAZON RETA* DC1AW1PX3	Headset replacements	4/24/2025	5/13/2025	$ 713.76	19	$ 13,561.44
AMAZON RETA* HY7G41A33	Headset replacements	4/24/2025	5/13/2025	$ 713.76	19	$ 13,561.44
TARGET 00021725	SCF 062725	6/24/2025	6/30/2025	$ 704.16	6	$ 4,224.96
MEGGER	Miguel Cabrera 6/15/25	6/5/2025	6/17/2025	$ 699.00	12	$ 8,388.00
STAPLS7654046567000001	General Expenses	3/20/2025	4/24/2025	$ 680.49	35	$ 23,817.15
AMAZON MKTPL*NI6D32EL0	Headsets	5/10/2025	6/11/2025	$ 673.00	32	$ 21,536.00
AMAZON MKTPL*NW6J883Y2	Headsets	5/9/2025	6/11/2025	$ 673.00	33	$ 22,209.00
STAPLES INC	Office Supplies	5/21/2025	5/27/2025	$ 654.33	6	$ 3,925.98
AMAZON RETA* Z97T38AR2	Ladders for Field Use Purchase	12/18/2024	1/2/2025	$ 644.36	15	$ 9,665.40
FRYS GAS & OIL	Frys Gas & Oil Company	4/11/2025	4/30/2025	$ 634.94	19	$ 12,063.86
AMAZON MKTPL*NB72U1DP0	Supplies - Mis	5/6/2025	5/22/2025	$ 631.76	16	$ 10,108.16
STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$ 625.78	64	$ 40,049.92
AMERICAN PAPER & SUPPL	American Paper	4/29/2025	5/19/2025	$ 605.10	20	$ 12,102.00
VENNGAGE.COM	TT Subscriptions & Memberships	3/19/2025	4/30/2025	$ 597.61	42	$ 25,099.62
AMERICHEM INTERNATIONAL	Americhem	1/9/2025	2/27/2025	$ 562.76	49	$ 27,575.24
ULINE *SHIP SUPPLIES	uline	1/31/2025	3/12/2025	$ 556.97	40	$ 22,278.80
AMAZON MKTPL*N20TH1201	May Receipts	4/30/2025	5/7/2025	$ 535.46	7	$ 3,748.22
SOI NEXIQ	report 5/6/25 Nyer	4/11/2025	5/8/2025	$ 530.00	27	$ 14,310.00
WATER COFFEE DELIVERY	Corp Credit card	2/1/2025	2/6/2025	$ 526.78	5	$ 2,633.90
EAS WATER COFFEE PAPER I	EAS WATER COFFEE PAPER	4/22/2025	4/29/2025	$ 524.75	7	$ 3,673.25
EAS WATER COFFEE PAPER I	EAS WATER COFFEE PAPER INC.	6/5/2025	6/11/2025	$ 524.75	6	$ 3,148.50
EAS WATER COFFEE PAPER I	EAS WATER COFFEE PAPER INC.	6/4/2025	6/11/2025	$ 524.75	7	$ 3,673.25
STAPLS7656609277000001	Office Supplies Purchase	5/1/2025	5/30/2025	$ 519.76	29	$ 15,073.04
STAPLS7655792179000001	Supplies	4/17/2025	5/28/2025	$ 519.28	41	$ 21,290.48
STAPLS7652046428000001	Staples	2/20/2025	2/24/2025	$ 517.60	4	$ 2,070.40
STAPLS7649705980000001	Office/Work Materials	1/16/2025	1/28/2025	$ 516.96	12	$ 6,203.52
EBAY O*09-12577-42135	Crew Office Supplies	1/13/2025	1/22/2025	$ 508.77	9	$ 4,578.93
STAPLS7650704505000001	Supplies	1/30/2025	2/4/2025	$ 501.88	5	$ 2,509.40
PAUL B HARDWARE-MECHANIC	HAR Tooling	1/10/2025	1/17/2025	$ 498.12	7	$ 3,486.84
AMAZON MARK* NO5JV0AD2	Connell 6-23-25	6/17/2025	6/26/2025	$ 489.30	9	$ 4,403.70
ULINE *SHIP SUPPLIES	uline	10/19/2024	11/18/2024	$ 484.28	30	$ 14,528.40
AMERICHEM INTERNATIONAL	Americhem	2/12/2025	2/27/2025	$ 477.16	15	$ 7,157.40
AMERICHEM INTERNATIONAL	Americhem	2/12/2025	2/27/2025	$ 477.16	15	$ 7,157.40
STAPLS7652781526000001	Staples	3/7/2025	3/17/2025	$ 471.72	10	$ 4,717.20
STAPLS7650681580000001	General Expenses	1/30/2025	2/13/2025	$ 470.96	14	$ 6,593.44
PAUL B HARDWARE-MECHANIC	Water heater repair/maintenance	1/27/2025	2/11/2025	$ 469.35	15	$ 7,040.25

95	STAPLS7649086737000002	staples supplies	1/11/2025	3/25/2025	$ 466.25	73	$	34,036.25
96	STAPLS7909975153000001	February/March 2025 Expenses	2/21/2025	4/16/2025	$ 458.04	54	$	24,734.16
97	STAPLS7650356075000001	Staples	1/24/2025	1/31/2025	$ 455.70	7	$	3,189.90
98	STAPLS7656960546000001	Office Supplies	5/4/2025	5/9/2025	$ 447.52	5	$	2,237.60
99	STAPLS7656828531000001	Office Supplies	5/3/2025	5/9/2025	$ 447.52	6	$	2,685.12
100	STAPLS7657728447000001	Staples	5/18/2025	5/22/2025	$ 443.50	4	$	1,774.00
101	STAPLS7656552464000001	Office supplies - May	5/1/2025	5/27/2025	$ 441.22	26	$	11,471.72
102	AMERICHEM INTERNATIONAL	Americhem	1/23/2025	2/13/2025	$ 439.93	21	$	9,238.53
103	BOSCH AUTOMOTIVE SERVICE	report 4/15/25 Nyer	4/2/2025	4/15/2025	$ 434.60	13	$	5,649.80
104	QUALITROL COMPANY LLC	ORVI Replacement T1 Pressure Swi	2/8/2025	2/25/2025	$ 423.17	17	$	7,193.89
105	VMO*VIMEO PRO UNLIMITE	June 2024 - Digital Marketing	5/30/2024	7/29/2024	$ 422.94	60	$	25,376.40
106	AMAZON MKTPL*NI3HT8FJ0	Tools and Tool Boxes	5/8/2025	5/20/2025	$ 421.88	12	$	5,062.56
107	STAPLS7649822279000001	Staples	1/17/2025	1/23/2025	$ 416.33	6	$	2,497.98
108	STAPLS7649570225000002	Office Supplies	1/12/2025	1/23/2025	$ 412.56	11	$	4,538.16
109	AMERICAN PAPER & SUPPL	American Paper	4/12/2025	4/25/2025	$ 411.01	13	$	5,343.13
110	SCHWEITZER ENGINEERING LA	SEL-4388 Mirrored Bit Tester	6/3/2025	6/12/2025	$ 403.80	9	$	3,634.20
111	Amazon	Workstation Peripheral	1/20/2025	1/24/2025	$ 403.77	4	$	1,615.08
112	STAPLES INC	staples	7/24/2024	8/28/2024	$ 402.79	35	$	14,097.65
113	Amazon.com Services, Inc	PPL Desk Supplies	3/31/2025	3/31/2025	$ 401.85	0	$	-
114	STAPLS7652223158000001	Staples	2/22/2025	3/13/2025	$ 395.85	19	$	7,521.15
115	NOR*NORTHERN TOOL	TREX Cabinet Heaters	1/31/2025	2/25/2025	$ 391.88	25	$	9,797.00
116	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$ 390.33	64	$	24,981.12
117	AMAZON MKTPL*ZI4T190A3	M&E New Class-CEN/SUS	3/1/2025	3/6/2025	$ 384.83	5	$	1,924.15
118	STAPLES 00112425	supplies/ cell phone accessories	1/17/2025	2/18/2025	$ 384.78	32	$	12,312.96
119	GEIGER	Form 5429 and 4184 order	4/1/2025	4/15/2025	$ 380.35	14	$	5,324.93
120	AMAZON RETA* LI7TE6VB3	Substation Electrician Printers	2/13/2025	2/23/2025	$ 379.48	10	$	3,794.80
121	AMAZON MKTPL*Z53GR1R90	Relay Test Supplies	1/18/2025	1/24/2025	$ 371.99	6	$	2,231.94
122	HAVERSTICK BROS, INC.	Miguel Cabrera 2/28/25	2/11/2025	3/6/2025	$ 360.07	23	$	8,281.61
123	AMAZON RETA* NW4X26N82	office supplies/cell accessories	5/9/2025	5/28/2025	$ 358.28	19	$	6,807.32
124	AMAZON RETA* NN78M42T1	Headsets	5/30/2025	6/11/2025	$ 355.10	12	$	4,261.20
125	STAPLS7656339407000001	May 2025 Staples supply order	5/2/2025	5/8/2025	$ 353.12	6	$	2,118.72
126	BRAND MANAGEMENT GROUP	BMG	5/15/2025	5/19/2025	$ 353.06	4	$	1,412.24
127	LANDEX.COM	John Shattah	5/15/2025	5/27/2025	$ 350.00	12	$	4,200.00
128	PAINT SUPPLY	Paint supply	6/26/2024	8/28/2024	$ 345.45	63	$	21,763.35
129	WM SUPERCENTER #2519	Office Supplies	3/1/2025	3/6/2025	$ 344.90	5	$	1,724.50
130	AMERICAN PAPER & SUPPL	American Paper	2/19/2025	2/25/2025	$ 342.93	6	$	2,057.58
131	GEIGER	geiger.com	12/18/2024	1/14/2025	$ 337.08	27	$	9,101.16
132	STAPLS7650224344000001	Staples	1/24/2025	1/31/2025	$ 335.95	7	$	2,351.65
133	STAPLES 00115006	December monthly expenses	12/18/2024	1/14/2025	$ 334.76	27	$	9,038.52
134	STAPLS7909429224000001	Staples	1/4/2025	1/15/2025	$ 333.79	11	$	3,671.69
135	BRAND MANAGEMENT GROUP	HAZSC	1/8/2025	1/14/2025	$ 332.80	6	$	1,996.80
136	MOULTRIE MOBILE	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$ 330.46	16	$	5,287.36
137	STAPLS7909925945000001	staples supplies	2/21/2025	3/25/2025	$ 329.29	32	$	10,537.28
138	STAPLS7652525617000001	staples supplies	2/27/2025	3/25/2025	$ 329.24	26	$	8,560.24
139	STAPLES INC	Office Supplies	2/6/2025	2/24/2025	$ 327.48	18	$	5,894.64
140	FORESTRY SUPPLIERS INC	Planning Supplies	4/4/2025	4/21/2025	$ 326.81	17	$	5,555.77
141	GRAINGER	Materials	12/18/2024	3/12/2025	$ 325.76	84	$	27,363.84
142	STAPLES 00101386	corporate card	1/9/2025	1/21/2025	$ 319.39	12	$	3,832.68
143	HANES SUPPLY BUFFALO	Tools for SUSQ RT	4/10/2025	4/16/2025	$ 318.58	6	$	1,911.48
144	AMAZON MKTPL*NO18H8411	2025 Phone holder order	6/19/2025	6/25/2025	$ 317.70	6	$	1,906.20
145	GETTYIMAGES	Getty Images Subscription	5/7/2025	6/16/2025	$ 312.91	40	$	12,516.48
146	AMAZON.COM*F36Z026E3	Headset replacements	4/4/2025	5/13/2025	$ 312.66	39	$	12,193.74
147	STAPLS7659757066000001	Office Supplies - LTN Dept	6/21/2025	6/26/2025	$ 312.06	5	$	1,560.30
148	STAPLS7648762231000001	Staples	1/4/2025	1/21/2025	$ 307.26	17	$	5,223.42
149	STAPLS7650809261000001	staples supplies	1/31/2025	3/25/2025	$ 305.71	53	$	16,202.63
150	RESOURCE RENTALS & SALES	Resource Rental	5/1/2025	5/9/2025	$ 304.11	8	$	2,432.88
151	STAPLS7656412684000001	Office Supplies Purchase	4/27/2025	5/30/2025	$ 302.44	33	$	9,980.52
152	WAL-MART #2519	Miscellaneous - Storm 13855076	4/30/2025	5/20/2025	$ 302.22	20	$	6,044.40
153	STAPLS7909832581000001	Office supplies	2/8/2025	2/25/2025	$ 302.04	17	$	5,134.68
154	AMAZON MKTPL*IK2MJ4ZL3	office supplies/cell accessories	4/3/2025	5/28/2025	$ 300.75	55	$	16,541.25
155	STAPLES 00106450	Paul Mcmynne	4/1/2025	4/10/2025	$ 296.78	9	$	2,671.02
156	AMAZON MARK* W56PW8483	Office Supplies	2/18/2025	2/27/2025	$ 296.42	9	$	2,667.78
157	CELLULAR ACCESSORIES FOR	Cellular for Less accessories	2/6/2025	2/10/2025	$ 296.06	4	$	1,184.22
158	CELLULAR ACCESSORIES FOR	Cellular for Less accessories	2/6/2025	2/10/2025	$ 296.06	4	$	1,184.22
159	CELLULAR ACCESSORIES FOR	Office supplies	1/23/2025	1/28/2025	$ 295.95	5	$	1,479.75
160	CELLULAR ACCESSORIES FOR	Office supplies	1/23/2025	2/5/2025	$ 295.95	13	$	3,847.35
161	Amazon.com Services, Inc	PPL Desk Supplies	3/31/2025	3/31/2025	$ 290.50	0	$	-
162	AMERICAN PAPER & SUPPL	American Paper	1/21/2025	1/31/2025	$ 289.00	10	$	2,890.00
163	STAPLS7657615349000001	Staples	5/16/2025	5/23/2025	$ 288.39	7	$	2,018.73
164	GEIGER	Blocking Sheet Pads	4/25/2025	5/1/2025	$ 287.15	6	$	1,722.90
165	DOLLAR GENERAL #24316	Storm Room Supplies	4/21/2025	5/29/2025	$ 286.74	38	$	10,896.12
166	GEIGER	Geiger	3/14/2025	3/20/2025	$ 286.47	6	$	1,718.82
167	WAL-MART #3252	SCF 062725	6/22/2025	6/30/2025	$ 286.18	8	$	2,289.44
168	STAPLS7649705980000002	Office/Work Materials	1/18/2025	1/28/2025	$ 285.95	10	$	2,859.50
169	STAPLES 00347138	Office Supplies - Walbert Train	11/6/2024	11/18/2024	$ 284.91	12	$	3,418.92
170	AMAZON MKTPL*4F3H089E3	WBA TD Supplies	4/13/2025	4/22/2025	$ 283.79	9	$	2,554.11
171	STAPLS7657989990000002	Office supplies - May	5/22/2025	5/27/2025	$ 280.69	5	$	1,403.45
172	STAPLS7650977508000001	Staples	2/2/2025	2/19/2025	$ 279.77	17	$	4,756.09
173	AMAZON MKTPL*BU9GI8AN3	Office supply	3/27/2025	5/5/2025	$ 279.31	39	$	10,893.09
174	ULINE *SHIP SUPPLIES	uline	10/22/2024	11/18/2024	$ 276.97	27	$	7,478.19
175	STAPLS7650084868000001	staples supplies	1/19/2025	3/25/2025	$ 272.16	65	$	17,690.40
176	LOWES #00907*	BESS Fans	1/17/2025	1/24/2025	$ 264.94	7	$	1,854.58
177	AMERICHEM INTERNATIONAL	Americhem	3/3/2025	3/18/2025	$ 260.00	15	$	3,900.00
178	SAMS CLUB #4994	Shop supplies - West Shore	4/28/2025	5/5/2025	$ 259.80	7	$	1,818.60
179	STAPLES 00347138	Staples	5/30/2025	6/9/2025	$ 258.93	10	$	2,589.30
180	STAPLS7652665098000001	Office Supplies	2/28/2025	3/24/2025	$ 257.97	24	$	6,191.28
181	AMAZON MKTPL*4N9GG7WF3	Amazon	2/24/2025	3/4/2025	$ 254.37	8	$	2,034.96
182	AMAZON RETA* NI2NY13J0	Tools and Tool Boxes	5/9/2025	5/20/2025	$ 254.34	11	$	2,797.74
183	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$ 249.19	42	$	10,465.98
184	STAPLS7652779431000001	Office Supplies	3/1/2025	3/7/2025	$ 249.13	6	$	1,494.78
185	THE HOME DEPOT #4118	Storm/Safety/Material/Town Hall	2/28/2025	3/20/2025	$ 248.14	20	$	4,962.80
186	GEIGER	Geiger	5/23/2025	5/30/2025	$ 244.70	7	$	1,712.90
187	AMAZON MKTPL*Z53HI4HR1	WHI Supplies	1/20/2025	1/29/2025	$ 244.60	9	$	2,201.40
188	STAPLS7649792776000001	Staples	1/17/2025	2/3/2025	$ 243.75	17	$	4,143.75
189	STAPLS7654887207000004	various expenses for SC's	4/5/2025	5/8/2025	$ 242.45	33	$	8,000.85
190	CCA-BUSINESS CARDS	Business Cards	4/8/2025	4/16/2025	$ 236.65	8	$	1,893.20
191	AMAZON MKTPL*ZC15M6UN0	LTN phone accessories	1/31/2025	2/17/2025	$ 235.60	17	$	4,005.20
192	GEIGER	QUA 311 & 311 A Forms	1/22/2025	2/7/2025	$ 230.02	16	$	3,680.32
193	GEIGER	311A Forms-FRK Jordan Fegley	2/11/2025	2/25/2025	$ 230.02	14	$	3,220.28
194	STAPLS7657942127000002	Office Supplies	5/21/2025	5/27/2025	$ 229.75	6	$	1,378.50
195	THE NEW YORK TIMES	Subscriptions	2/25/2025	3/5/2025	$ 227.89	8	$	1,823.12
196	STAPLES 00105411	Jan-Feb Office supplies	1/28/2025	2/4/2025	$ 227.83	7	$	1,594.81
197	STAPLS7655459263000001	Copy Paper WBA	4/17/2025	4/22/2025	$ 225.95	5	$	1,129.75
198	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$ 223.88	64	$	14,328.32
199	GEIGER	PPL forms 311 & 311A	3/14/2025	3/24/2025	$ 223.66	10	$	2,236.60

200	GEIGER	PPL forms 311 & 311A	3/14/2025	3/24/2025	$	223.66	10	$ 2,236.60
201	STAPLES 00115006	AJK - 2/21/25	1/22/2025	2/26/2025	$	222.27	35	$ 7,779.45
202	STAPLS7652549584000001	Staples	2/27/2025	3/13/2025	$	220.10	14	$ 3,081.40
203	AMAZON MKTPL*336XE2M33	FRK Supplies	2/4/2025	2/12/2025	$	218.88	8	$ 1,751.04
204	STAPLS7655445546000001	various expenses for SC's	4/12/2025	5/8/2025	$	217.83	26	$ 5,663.58
205	STAPLS7654273922000001	Office Supplies	3/28/2025	4/8/2025	$	213.90	11	$ 2,352.90
206	AMAZON MKTPL*Z32260PM2	Binoculars for Storm Work	11/28/2024	2/14/2025	$	211.95	78	$ 16,532.10
207	AMAZON RETA* L07QE8FQ3	Computer monitor	2/23/2025	3/4/2025	$	210.94	9	$ 1,898.46
208	AMAZON MKTPL*ZD8QB75M0	supplies/ cell phone accessories	1/9/2025	2/18/2025	$	209.74	40	$ 8,389.60
209	SHAFFER'S DO IT BEST	c.c.c.	1/8/2025	3/26/2025	$	205.61	77	$ 15,831.97
210	Walmart	Food for ECC Non-PUC Reportable	12/5/2024	1/8/2025	$	202.70	34	$ 6,891.80
211	STAPLS7654822493000001	Staples 2025-04	4/2/2025	4/16/2025	$	201.66	14	$ 2,823.24
212	HOMEDEPOT.COM	Home depo	7/31/2024	8/28/2024	$	201.40	28	$ 5,639.20
213	GEIGER	Quarryville tailboard forms	4/1/2025	4/8/2025	$	201.40	7	$ 1,409.80
214	GEIGER	Tailboard forms	3/14/2025	3/20/2025	$	201.40	6	$ 1,208.40
215	HARBOR FREIGHT TOOLS3330	C.C.C.	2/17/2025	4/11/2025	$	201.37	53	$ 10,672.61
216	STAPLS7909992478000001	Staples Order 7909992478	2/22/2025	2/28/2025	$	201.36	6	$ 1,208.16
217	AMERICAN PAPER & SUPPL	American Paper	5/17/2025	6/9/2025	$	200.87	23	$ 4,620.01
218	AMAZON MKTPL*VU5VN8SJ3	office supplies/cell accessories	4/1/2025	5/28/2025	$	199.09	57	$ 11,348.13
219	AMAZON RETA* ZD1CX9IR1	(Office)Supplies - January 2025	1/15/2025	2/21/2025	$	198.20	37	$ 7,333.40
220	AMAZON RETA* M66D33ST3	February/March 2025 Expenses	3/18/2025	4/16/2025	$	198.20	29	$ 5,747.80
221	STAPLS7654591738000001	various expenses for SC's	4/2/2025	5/8/2025	$	197.58	36	$ 7,112.88
222	STAPLES 00106344	report 6/3/25 Bressi	5/22/2025	6/3/2025	$	196.08	12	$ 2,352.96
223	STAPLS7649005849000001	Copy Paper - HAZ	1/10/2025	1/27/2025	$	195.00	17	$ 3,315.00
224	STAPLS7652234111000001	Office Supplies	2/22/2025	2/27/2025	$	191.80	5	$ 959.00
225	AMAZON MKTPL*ZD4BD5PM0	amazon	1/8/2025	1/13/2025	$	191.54	5	$ 957.70
226	J HARLEN CO INC	J.Harlen	4/30/2025	5/9/2025	$	188.86	9	$ 1,699.74
227	PAUL B HARDWARE-MECHANIC	tooling \ parts stock	2/26/2025	3/4/2025	$	188.11	6	$ 1,128.66
228	CELLULAR ACCESSORIES FOR	Headset Replacement	2/3/2025	2/7/2025	$	187.45	4	$ 749.80
229	STAPLS7650216234000001	staples supplies	1/24/2025	3/25/2025	$	186.85	60	$ 11,211.00
230	AMERICHEM INTERNATIONAL	Americhem	2/20/2025	2/27/2025	$	186.39	7	$ 1,304.73
231	STAPLS7649849641000001	Staples	1/17/2025	2/6/2025	$	185.29	20	$ 3,705.80
232	AMAZON MKTPL*733DU0FO3	Amazon	3/11/2025	3/17/2025	$	180.18	6	$ 1,081.08
233	STAPLS7647415324000001	Office Supplies	12/11/2024	1/22/2025	$	178.50	42	$ 7,497.00
234	STAPLS7655048005000001	Staples	4/4/2025	4/15/2025	$	176.64	11	$ 1,943.04
235	AMAZON MKTPL*NA0AS01S2	Quarryville Office Supplies	6/11/2025	6/23/2025	$	176.48	12	$ 2,117.76
236	GEIGER	Sinking Springs SC Forms	4/25/2025	5/20/2025	$	174.90	25	$ 4,372.50
237	SURPLUS CITY-CARLISLE	C.C.C.	1/3/2025	3/26/2025	$	173.68	82	$ 14,241.76
238	STAPLS7654453525000002	Staples	3/27/2025	4/8/2025	$	173.19	12	$ 2,078.28
239	AMAZON MKTPL*NI0U22LI0	FRK T&D	5/8/2025	5/28/2025	$	172.74	20	$ 3,454.80
240	CELLULAR ACCESSORIES FOR	REPLACEMENT HEADSET	12/2/2024	3/6/2025	$	172.50	94	$ 16,215.00
241	SHEETZ 0821 00008219	C.C.C.	2/17/2025	4/11/2025	$	171.66	53	$ 9,097.98
242	AMAZON MKTPL*ZG7AH61H2	M&E HAZ/FRK	1/15/2025	2/4/2025	$	171.57	20	$ 3,431.40
243	STAPLS7910333614000001	Staples	4/9/2025	4/15/2025	$	170.79	6	$ 1,024.74
244	STAPLS7910333614000001	Staples	4/9/2025	4/15/2025	$	170.79	6	$ 1,024.74
245	STAPLS7910333614000001	Staples	4/9/2025	4/15/2025	$	170.79	6	$ 1,024.74
246	ULINE *SHIP SUPPLIES	uline	10/19/2024	11/18/2024	$	169.65	30	$ 5,089.50
247	AMAZON MKTPL*6C4FB3823	Amazon	2/24/2025	3/6/2025	$	169.58	10	$ 1,695.80
248	AMAZON MKTPL*FH1ZJ5A93	Elijah Locke	2/18/2025	5/29/2025	$	169.56	100	$ 16,956.00
249	AMZN MKTP US*ZD6Z236E0	Amazon	1/10/2025	1/20/2025	$	169.10	10	$ 1,691.00
250	THE HOME DEPOT #4118	Storm/Safety/Material/Town Hall	2/28/2025	3/20/2025	$	168.54	20	$ 3,370.80
251	THE HOME DEPOT #4113	13905716	3/20/2025	3/31/2025	$	165.34	11	$ 1,818.74
252	STAPLS7650766593000001	staples supplies	1/31/2025	3/25/2025	$	163.25	53	$ 8,652.25
253	WEAVERS ACE HDWE	AJK - 3/18/25	3/1/2025	3/19/2025	$	163.22	18	$ 2,937.96
254	GEIGER	Form 5429 and 4184 order	4/1/2025	4/15/2025	$	163.01	14	$ 2,282.11
255	AMAZON MKTPL*ZD0IS6LZ1	Headset replacement	1/10/2025	2/6/2025	$	162.69	27	$ 4,392.63
256	AMAZON MKTPL*ZD9P67JR1	Headset replacement	1/11/2025	2/6/2025	$	162.69	26	$ 4,229.94
257	AMAZON MARK* NY16W9K43	Office Supplies	2/12/2025	2/16/2025	$	162.53	4	$ 650.12
258	STAPLES 00347138	report 6/24/25 MVW	6/13/2025	6/25/2025	$	162.30	12	$ 1,947.60
259	STAPLES 00115006	staples	12/26/2024	1/31/2025	$	161.08	36	$ 5,798.88
260	SYMPHYONY TALENT, LLC	Customer Service Testing Credits	2/13/2025	6/16/2025	$	159.00	123	$ 19,557.00
261	AMAZON MKTPL*ZU2BT9H73	Amazon	2/24/2025	3/6/2025	$	158.98	10	$ 1,589.80
262	THE HOME DEPOT #4177	Office Supplies	3/1/2025	3/6/2025	$	157.94	5	$ 789.70
263	GEIGER	Geiger	2/11/2025	2/17/2025	$	157.52	6	$ 945.12
264	AMAZON MKTPL*ZC5NV9JV1	EKRobbins - amazon requests	1/30/2025	3/10/2025	$	156.01	39	$ 6,084.39
265	AMERICHEM INTERNATIONAL	Americhem	4/17/2025	5/2/2025	$	155.96	15	$ 2,339.40
266	AMAZON MKTPL*Z148R91J0	Relay Test Cables for testing	12/16/2024	1/16/2025	$	155.60	31	$ 4,823.60
267	AMAZON MKTPL*NI6024ZE0	WBA T&D	5/9/2025	5/15/2025	$	155.49	6	$ 932.94
268	AMAZON MARK* FY9SA58H3	February/March 2025 Expenses	2/12/2025	4/16/2025	$	155.04	63	$ 9,767.52
269	WATER COFFEE DELIVERY	Corp Credit card	4/1/2025	4/7/2025	$	154.74	6	$ 928.44
270	AMAZON MARK* NI7AI04Y0	GSS_5-12-25	5/8/2025	5/13/2025	$	153.68	5	$ 768.40
271	STAPLS7650560047000001	office supplies - newport	1/29/2025	2/5/2025	$	153.41	7	$ 1,073.88
272	AMAZON MKTPL*Z54D31JG1	Feb Report	1/18/2025	2/6/2025	$	151.62	19	$ 2,880.78
273	STAPLES 00101386	Richard E Jones II	1/9/2025	2/4/2025	$	151.56	26	$ 3,940.56
274	STAPLS7651364225000001	supplies/ cell phone accessories	2/8/2025	2/18/2025	$	150.95	10	$ 1,509.50
275	STAPLS7657720220000001	Supplies	5/17/2025	5/28/2025	$	150.90	11	$ 1,659.90
276	AMAZON MKTPL*XX6B43JK3	April	4/23/2025	5/1/2025	$	150.03	8	$ 1,200.24
277	AUTOAUTH SERVICE	report 5/28/25 Crofchick	5/5/2025	5/29/2025	$	150.00	24	$ 3,600.00
278	STAPLES 00104372	Office Supplies	1/16/2025	1/31/2025	$	148.38	15	$ 2,225.70
279	THE HOME DEPOT #4113	Tools for LTN	3/28/2025	4/7/2025	$	148.25	10	$ 1,482.50
280	STAPLS7649096978000002	staples supplies	1/11/2025	3/25/2025	$	147.98	73	$ 10,802.54
281	STAPLS7651510157000001	Staples_7651510157	2/9/2025	2/13/2025	$	147.48	4	$ 589.92
282	AMAZON MKTPL*6H41S11C3	EKRobbins-Supply requests	3/12/2025	3/18/2025	$	146.25	6	$ 877.50
283	AMAZON MKTPL*NA1133K02	Office supplies	6/13/2025	6/23/2025	$	146.10	10	$ 1,461.00
284	TYNDALE COMPANY INC	Uniforms	2/24/2025	3/6/2025	$	144.55	10	$ 1,445.50
285	AMAZON MARK* Z93S65X02	(Office)Supplies - January 2025	12/19/2024	2/21/2025	$	144.29	64	$ 9,234.56
286	STAPLES 00105411	Jan-Feb Office supplies	1/9/2025	2/4/2025	$	144.13	26	$ 3,747.38
287	STAPLS7650276672000001	Office Supplies	1/24/2025	2/14/2025	$	143.88	21	$ 3,021.48
288	TARGET 00021725	SCF 062725	6/24/2025	6/30/2025	$	143.55	6	$ 861.30
289	CDW DIR #AE3EQ4Z	Office Supplies	5/23/2025	6/5/2025	$	143.05	13	$ 1,859.65
290	STAPLS7648687778000001	Staples	1/2/2025	1/9/2025	$	142.47	7	$ 997.29
291	STAPLES 00112938	January monthly expenses	1/16/2025	2/13/2025	$	141.97	28	$ 3,975.16
292	TCC14825	Iphone 16 Otter Box	5/6/2025	5/27/2025	$	139.90	21	$ 2,937.90
293	STAPLES 00102996	Staples	1/8/2025	1/28/2025	$	139.88	20	$ 2,797.60
294	STAPLS7649518961000001	Sinking Spring SC	1/12/2025	1/31/2025	$	139.73	19	$ 2,654.87
295	AMAZON MKTPL*H664Q0333	Office Supplies	3/21/2025	3/27/2025	$	139.26	6	$ 835.56
296	GIANT 6313	Office supplies - May	5/6/2025	5/27/2025	$	139.09	21	$ 2,920.89
297	CELLULAR ACCESSORIES FOR	Cell Phone Accessories	4/10/2025	6/25/2025	$	138.81	76	$ 10,549.56
298	BEST BUY 00004481	AJK - 1/22/25	1/5/2025	1/24/2025	$	137.79	19	$ 2,618.01
299	AMAZON RETA* D68Q31793	Ryan Krasnay-RTC	3/24/2025	4/3/2025	$	135.85	10	$ 1,358.50
300	CELLULAR ACCESSORIES FOR	Phone accessories helpers 10/3	2/10/2025	2/17/2025	$	135.19	7	$ 946.33
301	CELLULAR ACCESSORIES FOR	Dunlap-LTN Helper Accessories	5/14/2025	5/27/2025	$	135.19	13	$ 1,757.47
302	AMAZON MKTPL*Z90IN5AR2	Supplies	12/18/2024	1/2/2025	$	133.83	15	$ 2,007.45
303	STAPLS7656298387000001	Staples order - Juniata	4/26/2025	5/5/2025	$	133.81	9	$ 1,204.29
304	LOWES #00242*	Lowe's	6/11/2025	6/17/2025	$	133.44	6	$ 800.64

305	AIA CORPORATION	Q1 Q2 2025 Good Catch Awards	12/22/2024	1/14/2025	$ 132.95	23	$	3,057.85
306	BUTTON OIL COMPANY	Button Oil	3/11/2025	4/10/2025	$ 132.54	30	$	3,976.20
307	STAPLES 00115006	John Shattah	1/6/2025	1/13/2025	$ 132.47	7	$	927.29
308	AMERICHEM INTERNATIONAL	Americhem	2/4/2025	2/27/2025	$ 132.11	23	$	3,038.53
309	AMAZON MKTPL*ZD8NK2S22	WBA TD Supplies	1/5/2025	1/14/2025	$ 131.35	9	$	1,182.15
310	AMAZON MKTPL*NO8BF0B32	2025 toner cartridge order	6/19/2025	6/25/2025	$ 130.92	6	$	785.52
311	AMAZON MKTPL*NN7VX7MU0	copy paper order for RC 0445	5/30/2025	6/11/2025	$ 130.24	12	$	1,562.88
312	LOWE'S	2.20.25 Report	2/1/2025	2/24/2025	$ 129.79	23	$	2,985.17
313	STAPLES 00115006	John Shattah	4/14/2025	4/23/2025	$ 129.29	9	$	1,163.61
314	STAPLES 00106450	3.25.25 Report	1/28/2025	3/27/2025	$ 129.29	58	$	7,498.82
315	STAPLS7651365348000001	supplies/ cell phone accessories	2/8/2025	2/18/2025	$ 128.42	10	$	1,284.20
316	AMAZON MKTPL*4B9DA1XB3	Headset replacement	4/4/2025	5/14/2025	$ 128.26	40	$	5,130.40
317	CELLULAR ACCESSORIES FOR	Elijah Locke	3/25/2025	5/29/2025	$ 128.11	65	$	8,327.15
318	Amazon.com	USB to Serial Adapters	1/14/2025	1/21/2025	$ 127.17	7	$	890.19
319	STAPLS7649851927000001	Staples	1/17/2025	2/6/2025	$ 127.17	20	$	2,543.40
320	AMAZON MKTPL*N63MR0FI2	Office Supplies	5/28/2025	6/25/2025	$ 127.16	28	$	3,560.48
321	THE HOME DEPOT #4120	Hand Tools and Heat Shrink	6/2/2025	6/11/2025	$ 126.55	9	$	1,138.95
322	STAPLS7654142965000001	various expenses for SC's	3/22/2025	5/8/2025	$ 126.07	47	$	5,925.29
323	STAPLS7649876404000001	EP Office Supplies	1/17/2025	1/29/2025	$ 126.00	12	$	1,512.00
324	AMAZON MKTPL*VY69J9LL3	Quarryville Supplies	3/18/2025	4/8/2025	$ 125.80	21	$	2,641.80
325	STAPLS7651466777000001	Staples	2/9/2025	2/18/2025	$ 125.23	9	$	1,127.04
326	STAPLS7651466777000001	Staples	2/9/2025	2/18/2025	$ 125.23	9	$	1,127.04
327	STAPLS7651466777000001	Staples	2/9/2025	2/18/2025	$ 125.23	9	$	1,127.04
328	STAPLS7648902260000001	Lancaster Office	1/5/2025	1/31/2025	$ 123.16	26	$	3,202.16
329	THE HOME DEPOT #4131	Miguel Cabrera 6/16/25	6/11/2025	6/17/2025	$ 122.25	6	$	733.50
330	WATER COFFEE DELIVERY	Corp Credit card	1/1/2025	1/7/2025	$ 121.44	6	$	728.64
331	STAPLS7648036010000001	Supplies	12/19/2024	1/2/2025	$ 120.64	14	$	1,688.96
332	AMAZON MARK* NA2RD2FW2	Phone Holders	6/10/2025	6/17/2025	$ 120.63	7	$	844.41
333	COOPER ELEC WILLIAMSPORT	Cooper Electric	1/31/2025	2/13/2025	$ 120.00	13	$	1,560.00
334	ENVIRONMENTAL EQUIPMENT	Miguel Cabrera 5-30-25	5/19/2025	6/3/2025	$ 119.78	15	$	1,796.70
335	STAPLS7651525438000001	Office Supplies	2/12/2025	2/18/2025	$ 118.73	6	$	712.38
336	CELLULAR ACCESSORIES FOR	REPLACEMENT HEADSET	11/25/2024	3/6/2025	$ 118.50	101	$	11,968.50
337	AMAZON MKTPL*ZD6HB5XA0	HAZSC	1/9/2025	1/14/2025	$ 117.29	5	$	586.45
338	AMAZON MKTPL*4310T8DJ3	Amazon	4/2/2025	4/10/2025	$ 116.96	8	$	935.68
339	AMAZON RETA* ZL7GF9BB3	February 2025 CC	2/20/2025	3/5/2025	$ 116.59	13	$	1,515.67
340	TARGET 00015107	JLS 5_13_2025	4/25/2025	5/22/2025	$ 116.58	27	$	3,147.66
341	AMAZON MKTPL*NB3T011W2	IN OFFICE SUPPLIES	4/28/2025	6/19/2025	$ 115.50	52	$	6,006.00
342	STAPLES 00115006	Staples	1/7/2025	1/31/2025	$ 114.44	24	$	2,746.56
343	STAPLS7654988566000002	Staples	4/3/2025	4/15/2025	$ 114.42	12	$	1,373.04
344	THE HOME DEPOT #4186	1.2.25 Report	12/31/2024	1/31/2025	$ 112.96	31	$	3,501.76
345	STAPLS7656634980000002	Office Supplies Purchase	5/1/2025	5/30/2025	$ 112.84	29	$	3,272.36
346	STAPLES 00100792	AJK - 2/21/25	2/7/2025	2/26/2025	$ 112.38	19	$	2,135.22
347	LOWES #01717*	Lowes	4/30/2025	5/9/2025	$ 111.24	9	$	1,001.16
348	STAPLES 00116442	Office supplies	1/11/2025	2/2/2025	$ 111.22	22	$	2,446.84
349	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$ 111.21	44	$	4,893.24
350	AMAZON MARK* DP3JI5VA3	USB cable, monitor, CPR masks	4/11/2025	4/23/2025	$ 110.77	12	$	1,329.24
351	AMAZON MKTPL*NN3W11411	Amazon Business	5/26/2025	6/4/2025	$ 110.70	9	$	996.30
352	STAPLES 00115006	AJK 5-30-25	5/28/2025	6/22/2025	$ 110.29	25	$	2,757.25
353	TYNDALE COMPANY INC	Clothing	2/11/2025	2/16/2025	$ 110.00	5	$	550.00
354	STAPLS7910273279000001	Staples	4/5/2025	4/15/2025	$ 107.83	10	$	1,078.30
355	STAPLES 00106344	Office Supplies Purchase	1/2/2025	2/6/2025	$ 107.04	35	$	3,746.40
356	STAPLES 00106344	Office Supplies Purchase	1/2/2025	2/6/2025	$ 107.04	35	$	3,746.40
357	STAPLS7654887207000001	various expenses for SC's	4/3/2025	5/8/2025	$ 106.92	35	$	3,742.20
358	SYMPHYONY TALENT, LLC	Testing credit	1/5/2025	3/26/2025	$ 106.00	80	$	8,480.00
359	STAPLS7649518391000001	Sinking Spring SC	1/12/2025	1/31/2025	$ 105.99	19	$	2,013.81
360	APPLE.COM/BILL	Ron Shepherd-Apple Subscription	1/22/2025	1/28/2025	$ 105.99	6	$	635.94
361	STAPLS7657942127000003	Office Supplies	5/23/2025	6/3/2025	$ 105.99	11	$	1,165.89
362	AMAZON MKTPL*NZ7MK8N22	Amazon	5/15/2025	5/19/2025	$ 105.90	4	$	423.60
363	AMAZON MKTPL*A83ZW6153	Amazon	4/22/2025	4/28/2025	$ 105.05	6	$	630.30
364	AIA CORPORATION	Connell 3-10-25-3	3/3/2025	3/10/2025	$ 104.95	7	$	734.65
365	STAPLS7656412684000003	Office Supplies Purchase	5/2/2025	5/30/2025	$ 104.94	28	$	2,938.32
366	WEAVERS ACE HDWE	AJK - 12/30/24	12/21/2024	1/6/2025	$ 104.94	16	$	1,679.04
367	AMAZON.COM*PX33G66M3	Headset for Nicole Anthony	3/5/2025	3/18/2025	$ 104.18	13	$	1,354.34
368	WALMART.COM 8009256278	Office Supplies	3/4/2025	3/13/2025	$ 103.88	9	$	934.92
369	AMAZON MKTPL*NB2Q90K40	Amazon	5/7/2025	5/14/2025	$ 103.41	7	$	723.87
370	STAPLS7649550377000001	Cocalico Desk Calendars 2025	1/12/2025	2/25/2025	$ 102.90	44	$	4,527.60
371	BEST BUY 00005876	ECC Cable	2/16/2025	2/24/2025	$ 102.80	8	$	822.40
372	AMAZON MKTPL*NW3XH5CA1	Amazon	5/14/2025	5/19/2025	$ 102.65	5	$	513.25
373	AMAZON MKTPL*1V31S6RI3	office supplies/cell accessories	4/21/2025	5/28/2025	$ 100.60	37	$	3,722.20
374	HELLER'S HOME AND HARDW	Materials	5/13/2025	5/20/2025	$ 100.50	7	$	703.50
375	STAPLS7648009358000001	Supplies	12/19/2024	1/2/2025	$ 100.46	14	$	1,406.44
376	PAULB LITITZ	PPL Electric Utilities	3/17/2025	3/31/2025	$ 100.17	14	$	1,402.38
377	STAPLS7657995145000001	Office Supplies Purchase	5/22/2025	5/30/2025	$ 99.69	8	$	797.52
378	AMAZON MKTPL*PT4WA5MD3	Mike Cibello-WBA TD	3/13/2025	4/2/2025	$ 99.62	20	$	1,992.40
379	AMAZON MKTPL*KN0215ZP3	ORW TD	4/9/2025	4/22/2025	$ 99.54	13	$	1,294.02
380	AMAZON MKTPL*WE3VJ9R83	WBA M&E	3/3/2025	3/19/2025	$ 99.43	16	$	1,590.88
381	AVERY PRODUCTS CORPORATIO	Office Supplies	3/4/2025	3/31/2025	$ 99.21	27	$	2,678.67
382	BRIDGETOWER MEDIA	April Misc	3/6/2025	3/24/2025	$ 99.00	18	$	1,782.00
383	AMAZON MKTPL*6S1827BT3	Haz M&E	3/23/2025	4/2/2025	$ 98.63	10	$	986.30
384	AMAZON MKTPL*NW9NN8F80	Cell phone accessories order	5/14/2025	5/22/2025	$ 98.40	8	$	787.20
385	STAPLS7656062094000001	Staples Order - HBG	4/23/2025	5/1/2025	$ 97.50	8	$	780.00
386	AMAZON MKTPL*NA1133K02	Office supplies	6/13/2025	6/23/2025	$ 97.40	10	$	974.00
387	CCA-BUSINESS CARDS	February 2025	2/5/2025	2/10/2025	$ 97.35	5	$	486.75
388	AMAZON RETA* NN28O9TZ2	May 2025	5/22/2025	5/27/2025	$ 96.46	5	$	482.30
389	STAPLES 00115006	Distribution Planning exp	1/8/2025	1/22/2025	$ 95.39	14	$	1,335.46
390	AMAZON MKTPL*6D6P05O33	E Robbins-W Sechrist Cell	4/27/2025	5/20/2025	$ 95.31	23	$	2,192.13
391	STAPLS7654839298000001	Sinking Spring SC	4/2/2025	4/8/2025	$ 94.05	6	$	564.30
392	STAPLS7648896585000001	Staples	1/5/2025	1/10/2025	$ 94.05	5	$	470.25
393	ELERY NAU HARDWARE	General Public Affairs Support	5/8/2025	6/26/2025	$ 93.23	49	$	4,568.27
394	AMAZON MKTPL*KY08A1BQ3	office supplies/cell accessories	4/10/2025	5/28/2025	$ 93.20	48	$	4,473.60
395	AMAZON MKTPL*NB5768P42	AMAZON SUPPLIES SCRANTON	4/28/2025	6/19/2025	$ 92.02	52	$	4,785.04
396	STAPLS7656804022000001	Office Supplies	5/3/2025	6/8/2025	$ 91.86	36	$	3,306.96
397	Amazon	Storm Mileage & Supplies	2/21/2025	5/1/2025	$ 91.74	69	$	6,330.06
398	STAPLS7657364248000001	Office Supplies Purchase	5/11/2025	5/30/2025	$ 91.64	19	$	1,741.16
399	AMAZON MKTPL*TS1S51WA3	April	4/2/2025	5/1/2025	$ 91.59	29	$	2,656.11
400	AMAZON RETA* LA5JR34E3	Refund for Amazon membership	4/22/2025	5/6/2025	$ 91.26	14	$	1,277.64
401	AMAZON MKTPL*ZG7RH69V1	Work Management	1/28/2025	2/4/2025	$ 90.87	7	$	636.09
402	AMAZON MKTPL*ZC0ZH6A51	AJK - 2/21/25	1/30/2025	2/26/2025	$ 90.05	27	$	2,431.35
403	KNAUSS & SON	knauss & son	6/17/2024	7/26/2024	$ 89.31	39	$	3,483.09
404	PRIMO BRANDS/WATERSERV	Corp Credit card	6/7/2025	6/12/2025	$ 88.47	5	$	442.35
405	AMAZON MKTPL*KP49T0443	RTC	3/11/2025	4/14/2025	$ 86.95	34	$	2,956.30
406	AMAZON MKTPL*FQ5EC5US3	Headset adapters	4/25/2025	5/13/2025	$ 86.89	18	$	1,564.02
407	STAPLES 00116442	Print storage for WIGR project	3/3/2025	3/14/2025	$ 86.86	11	$	955.46
408	STAPLS7647435695000001	Staples	12/12/2024	1/7/2025	$ 86.48	26	$	2,248.48
409	AVIS BUILDING SUPPLY	Avis Building Supply	2/27/2025	3/18/2025	$ 86.01	19	$	1,634.19

410	STAPLS7650805823000001	supplies/ cell phone accessories	1/31/2025	2/18/2025	$	85.59	18	$ 1,540.62
411	ULINE *SHIP SUPPLIES	Richard E Jones II	3/27/2025	4/22/2025	$	85.50	26	$ 2,223.00
412	ULINE *SHIP SUPPLIES	Richard E Jones II	3/22/2025	4/22/2025	$	85.50	31	$ 2,650.50
413	AMAZON MKTPL*0K2DP8J13	April	4/7/2025	5/1/2025	$	85.39	24	$ 2,049.36
414	AMAZON MKTPL*B95KQ0CV3	Amazon	2/24/2025	3/4/2025	$	84.79	8	$ 678.32
415	AMAZON.COM*Z53QA9D10	Amazon	1/16/2025	1/21/2025	$	84.78	5	$ 423.90
416	DICKS SPORTING GOODS	Dick's Sporting Goods	3/24/2025	4/28/2025	$	84.78	35	$ 2,967.30
417	WALMART.COM	Coffee Pots Scranton	3/11/2025	4/4/2025	$	84.74	24	$ 2,033.76
418	AMAZON MKTPL*5903U84L3	ORW TD	3/4/2025	3/19/2025	$	83.96	15	$ 1,259.40
419	AMAZON MKTPL*YL4H793H3	Work Management	3/23/2025	5/12/2025	$	83.80	50	$ 4,190.00
420	STK*SHUTTERSTOCK	Photo for EU Connect	11/7/2024	11/16/2024	$	83.74	9	$ 753.66
421	AMAZON MKTPL*NZ2YJ2ME1	Office Supplies	5/23/2025	6/5/2025	$	83.67	13	$ 1,087.71
422	AMAZON MKTPL*ZP34F8YT1	Richard E Jones II	1/9/2025	2/4/2025	$	83.42	26	$ 2,168.92
423	STAPLS7652274733000001	February/March 2025 Expenses	2/22/2025	4/16/2025	$	83.31	53	$ 4,415.43
424	STAPLES 00100792	Office Supplies	1/16/2025	3/26/2025	$	81.60	69	$ 5,630.40
425	AMAZON MKTPL*IF2KP1273	new hire supplies	2/7/2025	2/22/2025	$	81.58	15	$ 1,223.70
426	ELERY NAU HARDWARE	Elery Nau $81.50	3/27/2025	5/2/2025	$	81.50	36	$ 2,934.00
427	STAPLS7655280377000001	Staples Order	4/10/2025	4/22/2025	$	80.88	12	$ 970.56
428	SHEETZ 0463 00004630	c.c.c.	12/3/2024	3/26/2025	$	80.55	113	$ 9,102.15
429	BATTERY WAREHOUSE	Connell 1-27-25-2	1/13/2025	2/3/2025	$	79.24	21	$ 1,664.04
430	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	79.12	5	$ 395.62
431	STAPLS7650832414000001	Staples	2/1/2025	2/6/2025	$	78.54	5	$ 392.70
432	STAPLES 00101386	Connell 3-10-25-3	3/3/2025	3/10/2025	$	78.41	7	$ 548.87
433	SAMSCLUB #8175	Material	6/2/2025	6/10/2025	$	78.36	8	$ 626.88
434	SAMSCLUB #8175	Material PMT Hershey	6/18/2025	6/26/2025	$	78.36	8	$ 626.88
435	STAPLS7652540097000001	Office supplies	2/27/2025	3/3/2025	$	77.81	4	$ 311.22
436	STAPLS7652540097000001	Office supplies	2/27/2025	3/3/2025	$	77.81	4	$ 311.22
437	TARGET 00026088	February monthly expenses	2/14/2025	3/26/2025	$	77.31	40	$ 3,092.40
438	BELL ACE HARDWARE	AJK - 1/22/25	12/30/2024	1/24/2025	$	77.30	25	$ 1,932.50
439	CCA-BUSINESS CARDS	2025 Business card order	4/22/2025	5/2/2025	$	76.65	10	$ 766.50
440	KNAUSS & SON	knauss & son	6/19/2024	7/26/2024	$	76.32	37	$ 2,823.84
441	AMAZON MKTPL*EB0828ZM3	AMAZON SUPPLIES SCRANTON	4/29/2025	6/19/2025	$	76.32	51	$ 3,892.32
442	AMAZON MARK* QM89M1313	February/March 2025 Expenses	3/30/2025	4/16/2025	$	76.18	17	$ 1,295.06
443	AMAZON MKTPL*A86L93J23	WBA TD Supplies	4/11/2025	4/22/2025	$	75.96	11	$ 835.56
444	AMAZON MKTPL*NB76U47Q1	wireless mouse - Alex Bazhan	5/7/2025	5/14/2025	$	75.89	7	$ 531.23
445	SP GORVEX.COM	Gorvex-Hardhat suspension	4/4/2025	5/5/2025	$	75.59	31	$ 2,343.29
446	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$	75.21	64	$ 4,813.44
447	WM SUPERCENTER #3634	office supplies	1/15/2025	1/21/2025	$	75.06	6	$ 450.36
448	STAPLES 00106450	1.22.25 Report	1/3/2025	1/22/2025	$	74.72	19	$ 1,419.68
449	WATER COFFEE DELIVERY	Corp Credit card	3/1/2025	3/6/2025	$	74.47	5	$ 372.35
450	WATER COFFEE DELIVERY	Corp Credit card	5/1/2025	5/5/2025	$	74.47	4	$ 297.88
451	AMAZON.COM*CV1CT5133	AJK - 4-1-25	3/19/2025	4/25/2025	$	74.20	37	$ 2,745.40
452	AMAZON MKTPL*QN3AY8GO3	Amazon	3/5/2025	3/12/2025	$	74.19	7	$ 519.33
453	AMAZON MKTPL*MM06400I3	Amazon	3/4/2025	3/12/2025	$	74.19	8	$ 593.52
454	AMAZON MKTPL*SB9TK9813	Christman Expense 022825	2/21/2025	2/28/2025	$	74.19	7	$ 519.33
455	AMAZON MKTPL*ZC8EC06X0	EKRobbins - amazon requests	1/30/2025	3/10/2025	$	74.19	39	$ 2,893.41
456	STAPLS7650543857000001	Staples Supply order for RC 0449	1/29/2025	2/5/2025	$	73.89	7	$ 517.23
457	STAPLS7654392096000001	Office Supplies	3/26/2025	4/24/2025	$	73.34	29	$ 2,126.86
458	AMAZON MKTPL*NZ2WN5XF1	Tool Repairs	5/22/2025	5/28/2025	$	73.11	6	$ 438.66
459	AMAZON MKTPL*WF2YD8E63	Headset replacement	4/24/2025	5/14/2025	$	73.11	20	$ 1,462.20
460	USPS PO 4162960169	Postage	4/3/2025	4/14/2025	$	73.00	11	$ 803.00
461	STAPLS7655375547000001	Office Supplies	4/11/2025	4/24/2025	$	72.96	13	$ 948.48
462	LOWES #01717*	Learning Experience 13834313	1/27/2025	2/24/2025	$	72.81	28	$ 2,038.68
463	PAULB LITITZ	Paul B. Zimmerman	4/9/2025	4/29/2025	$	72.51	20	$ 1,450.20
464	AMAZON MKTPL*NZ5XF9HS1	printer cartridge	5/23/2025	5/30/2025	$	72.07	7	$ 504.49
465	TARGET 00024372	Target	5/8/2025	6/4/2025	$	72.06	27	$ 1,945.62
466	AMAZON MKTPL*Z512747F1	Amazon	1/22/2025	1/27/2025	$	72.04	5	$ 360.20
467	STAPLS7649092507000001	staples supplies	1/15/2025	3/25/2025	$	71.43	69	$ 4,928.67
468	STAPLS7646610015000001	RTC Staples order	11/28/2024	1/8/2025	$	71.24	41	$ 2,920.84
469	AMAZON RETA* NI75U2AB0	Headsets	5/9/2025	6/11/2025	$	71.02	33	$ 2,343.66
470	AMAZON RETA* NI12E0261	Headset	5/13/2025	6/11/2025	$	71.02	29	$ 2,059.58
471	WWW.PACER.GOV	PACER QUARTERLY SUBSCRIPTION	1/17/2025	2/21/2025	$	71.00	35	$ 2,485.00
472	STAPLES 00108274	office supplies	5/28/2025	6/4/2025	$	70.99	7	$ 496.93
473	CELLULAR ACCESSORIES FOR	EKRobbins -cell accessories	2/5/2025	2/18/2025	$	70.82	13	$ 920.66
474	WAL-MART #5200	Miguel Cabrera 6/17/25	6/6/2025	6/26/2025	$	70.78	20	$ 1,415.60
475	STAPLS7652946502000001	Supplies	3/5/2025	3/18/2025	$	70.12	13	$ 911.56
476	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$	70.05	64	$ 4,483.20
477	LOWES #01717*	Lowe's 9v batteries	2/24/2025	3/13/2025	$	69.92	17	$ 1,188.64
478	STAPLS7653941940000001	Staples	3/19/2025	3/24/2025	$	69.77	5	$ 348.85
479	STAPLS7652549900000001	General Expenses	2/27/2025	3/7/2025	$	69.59	8	$ 556.72
480	AIA CORPORATION	Torres - Winter Gear	3/13/2025	3/25/2025	$	68.95	12	$ 827.40
481	STAPLS7648279587000001	Office Supplies	12/22/2024	1/2/2025	$	68.43	11	$ 752.73
482	STAPLS7649086737000001	staples supplies	1/15/2025	3/25/2025	$	68.36	69	$ 4,716.84
483	AMAZON MKTPL*NW27X9NV0	Amazon	5/15/2025	5/19/2025	$	67.91	4	$ 271.64
484	STAPLES 00100792	Office Supplies	12/12/2024	1/14/2025	$	67.81	33	$ 2,237.73
485	STAPLS7655646793000001	FRK M&E	4/19/2025	5/12/2025	$	67.38	23	$ 1,549.74
486	STAPLES 00347138	Staples	5/31/2025	6/5/2025	$	67.29	5	$ 336.45
487	WAL-MART #1670	Walmart	5/1/2025	5/9/2025	$	66.95	8	$ 535.60
488	STAPLS7652246353000001	Staples	2/22/2025	2/27/2025	$	66.94	5	$ 334.70
489	AMAZON.COM*5H3PG2DD3	Lancaster Service Center	4/25/2025	5/19/2025	$	66.77	24	$ 1,602.48
490	AMAZON MKTPL*6H41S11C3	EKRobbins-Supply requests	3/12/2025	3/18/2025	$	66.74	6	$ 400.44
491	STAPLS7649954228000001	Office supplies	1/18/2025	1/24/2025	$	66.27	6	$ 397.62
492	AMAZON MKTPL*MP5DQ72U3	Amazon	4/6/2025	4/15/2025	$	66.19	9	$ 595.71
493	AMAZON MKTPL*R27P58KQ3	Amazon	4/4/2025	4/15/2025	$	66.19	11	$ 728.09
494	STAPLS7650337950000001	Staples	1/24/2025	2/3/2025	$	65.98	10	$ 659.80
495	AMAZON MKTPL*ZP82F2OP1	Jan Report	1/3/2025	1/28/2025	$	65.89	25	$ 1,647.25
496	ELERY NAU HARDWARE	Elery Nau	3/6/2025	3/13/2025	$	65.68	7	$ 459.76
497	AMAZON MKTPL*L20BE8EZ3	Amazon	4/3/2025	4/15/2025	$	65.51	12	$ 786.12
498	STAPLS7650809261000002	various expenses for SC's	2/5/2025	5/8/2025	$	65.49	92	$ 6,025.08
499	Amazon.com	Rodeo Education Book	4/23/2025	4/25/2025	$	65.46	2	$ 130.92
500	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	65.29	54	$ 3,525.66
501	AMAZON.COM*ZE4EL5O12	Headset	12/21/2024	1/2/2025	$	64.65	12	$ 775.80
502	STAPLES 00101386	Connell 1-27-25-2	1/13/2025	2/3/2025	$	64.64	21	$ 1,357.44
503	CELLULAR ACCESSORIES FOR	Replacement headset	1/29/2025	2/6/2025	$	64.50	8	$ 516.00
504	AMAZON MKTPL*B60FH4BN3	R.Andracchio-FRK	2/14/2025	2/20/2025	$	64.38	6	$ 386.28
505	AMAZON MKTPL*ZE7SC6AP1	HAZSC	12/29/2024	1/14/2025	$	64.28	16	$ 1,028.48
506	AMAZON MKTPL*TU6RD21G3	Amazon	3/13/2025	3/17/2025	$	63.59	4	$ 254.36
507	AMAZON.COM*B48S44JT3	iPad Pilot	4/3/2025	4/21/2025	$	63.59	18	$ 1,144.62
508	AMAZON MKTPL*OF44N71H3	Office Supplies	2/26/2025	3/3/2025	$	63.59	5	$ 317.95
509	AMAZON MKTPL*NI1OK8QK2	ergonomic keyboard - Alex Bazhan	5/6/2025	5/14/2025	$	63.55	8	$ 508.40
510	AMAZON MKTPL*ZC9234KL2	WHISC Vehicle Chargers	1/24/2025	2/4/2025	$	63.54	11	$ 698.94
511	LOWES #00356*	Lowes	4/25/2025	5/21/2025	$	63.52	26	$ 1,651.52
512	AMAZON MKTPL*714636LE3	New Mouse	2/13/2025	2/17/2025	$	63.49	4	$ 253.96
513	STAPLS7655468474000001	Staples order and return	4/12/2025	4/17/2025	$	62.74	5	$ 313.70
514	STAPLES INC	Phone case & computer mouse	2/5/2025	2/13/2025	$	62.72	8	$ 501.76

515	STAPLS7649758948000002	Staples	1/16/2025	1/21/2025	$	62.46	5	$ 312.30
516	SHOPRITE HATFIELDS1	April monthly expenses	4/25/2025	5/14/2025	$	62.39	19	$ 1,185.41
517	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
518	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
519	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
520	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
521	ADVANCE AUTO PARTS #7861	Richard E Jones II	2/26/2025	3/17/2025	$	61.48	19	$ 1,168.12
522	LOWES #02345*	KU Mutual Assistance Expenses	1/7/2025	2/25/2025	$	61.46	49	$ 3,011.54
523	AMAZON MKTPL*ZG73H0F10	WBA Supplies	1/19/2025	1/29/2025	$	60.94	10	$ 609.40
524	AMAZON RETA* AQ9FB7SF3	D.Williams-Material Supply	2/10/2025	2/25/2025	$	60.75	15	$ 911.25
525	AMAZON RETA* ZG9TV6LP1	HotHands supply order	1/24/2025	1/31/2025	$	60.70	7	$ 424.90
526	AMAZON MKTPL*NI8KE9O80	FRK M&E	5/8/2025	5/12/2025	$	60.36	4	$ 241.44
527	STAPLS7649293262000002	Staples	1/10/2025	1/16/2025	$	60.07	6	$ 360.42
528	LOWES #00242*	ltn field material needed	4/7/2025	4/11/2025	$	60.04	4	$ 240.16
529	AMAZON MKTPL*D63NJ9F53	FRK Supplies	2/3/2025	2/12/2025	$	60.03	9	$ 540.27
530	AIA CORPORATION	Feb-April 2025 misc.	2/24/2025	6/9/2025	$	59.95	105	$ 6,294.75
531	STAPLS7647435695000003	Staples	12/13/2024	1/7/2025	$	59.88	25	$ 1,497.00
532	CELLULAR ACCESSORIES FOR	Replacement headset	1/23/2025	1/31/2025	$	59.70	8	$ 477.60
533	CELLULAR ACCESSORIES FOR	Replacement headset	1/23/2025	1/31/2025	$	59.70	8	$ 477.60
534	AMAZON MARK* EX0F28ZS3	Printer ink order for RC 0449	3/27/2025	4/3/2025	$	59.34	7	$ 415.38
535	WM SUPERCENTER #1644	Storm Room Supplies	3/17/2025	4/2/2025	$	59.34	16	$ 949.44
536	STAPLS7649188114000001	General Expenses	1/10/2025	2/13/2025	$	59.30	34	$ 2,016.20
537	AMAZON MKTPL*NW2CU8JE0	Amazon	5/15/2025	5/19/2025	$	59.30	4	$ 237.20
538	AMAZON RETA* NW49U52B2	WHI TD	5/13/2025	5/22/2025	$	59.07	9	$ 531.63
539	STAPLS7650554506000001	Office Supplies	1/29/2025	2/4/2025	$	58.71	6	$ 352.26
540	AMAZON MKTPL*ZC9Q61DT0	new hire supplies	1/30/2025	2/22/2025	$	58.44	23	$ 1,344.12
541	SYMPHYONY TALENT, LLC	Skillcheck tokens	10/29/2024	12/18/2024	$	58.30	50	$ 2,915.00
542	STAPLES 00105411	report 1/2/25 Bachman	12/3/2024	1/3/2025	$	58.28	31	$ 1,806.68
543	AMAZON MKTPL*W07NY7D33	ORW Paper Organizer	2/22/2025	3/6/2025	$	58.23	12	$ 698.76
544	AMERICHEM INTERNATIONAL	Americhem	2/27/2025	3/11/2025	$	58.00	12	$ 696.00
545	CELLULAR ACCESSORIES FOR	Employee headset replacement	12/30/2024	1/3/2025	$	57.95	4	$ 231.80
546	STAPLS7654997504000001	Staples	4/3/2025	4/11/2025	$	57.85	8	$ 462.80
547	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	57.76	54	$ 3,119.04
548	STAPLS7649813306000001	Staples	1/17/2025	1/23/2025	$	57.74	6	$ 346.44
549	STAPLS7654692133000001	Office Supplies	4/2/2025	4/8/2025	$	57.60	6	$ 345.60
550	STAPLES 00108274	Office supplies	1/27/2025	2/3/2025	$	57.51	7	$ 402.57
551	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
552	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
553	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
554	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
555	STAPLS7910068763000002	Office supplies-Ergo Evaluation	3/8/2025	3/25/2025	$	57.32	17	$ 974.44
556	WAL-MART #2255	daveler	4/21/2025	4/28/2025	$	57.24	7	$ 400.68
557	STAPLES 00115006	04299-01-02-2025	1/2/2025	1/28/2025	$	57.23	26	$ 1,487.98
558	STAPLES 00101238	Staples	5/12/2025	5/25/2025	$	57.21	13	$ 743.73
559	AMAZON.COM*UV66P9YS3	Supplies	4/6/2025	4/15/2025	$	57.21	9	$ 514.89
560	STAPLS7650352660000001	Staples	1/25/2025	1/30/2025	$	56.46	5	$ 282.30
561	THE MORNING CALL	May Misc	5/26/2025	6/2/2025	$	55.68	7	$ 389.76
562	AMAZON MARK* ND9T22KV3	USB Headphone Adapter	3/12/2025	3/18/2025	$	55.13	6	$ 330.78
563	AMAZON MKTPL*QG8HN67U3	AJK - 4-1-25	3/27/2025	4/25/2025	$	55.10	29	$ 1,597.90
564	AMAZON RETA* ZP2RX47D2	HAZSC	12/31/2024	1/14/2025	$	55.08	14	$ 771.12
565	CCA-BUSINESS CARDS	January Expenses	1/2/2025	2/6/2025	$	55.00	35	$ 1,925.00
566	AIA CORPORATION	Customer Service Week Repl Shirt	12/12/2024	2/7/2025	$	54.95	57	$ 3,132.15
567	AMAZON MKTPL*TK2T70ZB3	Employee expenses	3/8/2025	3/31/2025	$	54.66	23	$ 1,257.18
568	AMAZON MKTPL*AK1SC7QW3	Documentation Record Book	4/14/2025	5/27/2025	$	54.27	43	$ 2,333.61
569	AMAZON MKTPL*NZ4WE5F32	Tool Repairs	5/14/2025	5/25/2025	$	54.03	11	$ 594.33
570	STAPLES 00106344	Rodeo 2025	4/8/2025	5/22/2025	$	54.03	44	$ 2,377.32
571	AMAZON MKTPL*N636M1DE2	6.6.25 Report	6/1/2025	6/6/2025	$	53.96	5	$ 269.80
572	STAPLS7656528691000001	Staples order - HARSC	4/30/2025	5/8/2025	$	53.45	8	$ 427.57
573	STAPLS7656528691000001	Staples order - HARSC	4/30/2025	5/8/2025	$	53.45	8	$ 427.57
574	STAPLS7656528691000001	Staples order - HARSC	4/30/2025	5/8/2025	$	53.45	8	$ 427.57
575	STAPLS7650246912000001	Supplies	1/24/2025	2/4/2025	$	53.30	11	$ 586.30
576	Amazon.com	HP AC Adapter	2/11/2025	2/21/2025	$	53.20	10	$ 532.00
577	SYMPHYONY TALENT, LLC	Steno Testing Tokens	8/8/2024	10/20/2024	$	53.00	73	$ 3,869.00
578	SYMPHYONY TALENT, LLC	Steno Testing Tokens	10/3/2024	10/20/2024	$	53.00	17	$ 901.00
579	SYMPHYONY TALENT, LLC	Skillcheck tokens	10/30/2024	12/18/2024	$	53.00	49	$ 2,597.00
580	AMAZON MKTPL*LF25588Z3	FRK T&D	4/19/2025	5/28/2025	$	52.99	39	$ 2,066.61
581	STAPLS7654142965000001	various expenses for SC's	3/22/2025	5/8/2025	$	52.99	47	$ 2,490.53
582	AMAZON MKTPL*NB9YO7KC2	Dunlap-Earbuds Office supply	4/30/2025	5/5/2025	$	52.98	5	$ 264.90
583	STAPLES 00106450	3.31.25 Report	3/26/2025	4/3/2025	$	52.98	8	$ 423.84
584	STAPLES 00108274	office supplies harrisburg	4/18/2025	4/25/2025	$	52.97	7	$ 370.79
585	THE HOME DEPOT #4131	Vehicle Supplies	1/6/2025	2/28/2025	$	52.96	53	$ 2,806.88
586	AMAZON MKTPL*NZ6SP88E1	Amazon	5/23/2025	5/30/2025	$	52.95	7	$ 370.65
587	STAPLS7653684568000001	Office Supplies	3/14/2025	3/20/2025	$	52.48	6	$ 314.88
588	STAPLS7653684568000001	Office Supplies	3/14/2025	3/20/2025	$	52.48	6	$ 314.88
589	STAPLS7653684568000001	Office Supplies	3/14/2025	3/20/2025	$	52.48	6	$ 314.88
590	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
591	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
592	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
593	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
594	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
595	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
596	WAL-MART #1510	Kentucky Mutual Assistance	1/5/2025	1/21/2025	$	52.24	16	$ 835.84
597	AMAZON MARK* J18JO4T93	February/March 2025 Expenses	2/14/2025	4/16/2025	$	51.87	61	$ 3,164.07
598	PAUL B HARDWARE-MECHANIC	HAR BUILDING REPAIRS	1/10/2025	1/20/2025	$	51.70	10	$ 517.00
599	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	51.51	38	$ 1,957.38
600	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
601	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
602	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
603	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
604	STAPLES 00101386	Connell 6-11-25-4	5/30/2025	6/17/2025	$	50.88	18	$ 915.84
605	HOBBY LOBBY #543	May Expense Report	5/21/2025	6/16/2025	$	50.86	26	$ 1,322.36
606	LOWES #00356*	Lowes	3/24/2025	4/7/2025	$	50.76	14	$ 710.64
607	AMAZON MKTPL*Z502C70J2	Amazon	1/9/2025	1/14/2025	$	50.70	5	$ 253.50
608	LOWES #00644*	1 13 2025	1/8/2025	1/13/2025	$	50.61	5	$ 253.05
609	CCA-BUSINESS CARDS	Dec Expenses	12/30/2024	1/6/2025	$	50.25	7	$ 351.75
610	STAPLS7650047615000002	Supplies	1/19/2025	1/27/2025	$	50.09	8	$ 400.72
611	STARLINK	Starlink Trial	5/5/2025	5/6/2025	$	50.00	1	$ 50.00
612	LANDEX.COM	Landex - Deed Search Website	4/9/2025	4/18/2025	$	50.00	9	$ 450.00
613	BIZNEWSPA	March Expenses	3/21/2025	4/3/2025	$	49.99	13	$ 649.87
614	CCA-BUSINESS CARDS	Business cards	3/18/2025	3/25/2025	$	49.96	7	$ 349.72
615	Color Card Administrator	Business Cards	6/20/2025	6/23/2025	$	49.96	3	$ 149.88
616	CCA-BUSINESS CARDS	Business Cards	5/23/2025	6/2/2025	$	49.96	10	$ 499.60
617	CCA-BUSINESS CARDS	Business Cards	3/11/2025	3/18/2025	$	49.96	7	$ 349.72
618	STAPLS7649293262000002	Staples	1/10/2025	1/16/2025	$	49.89	6	$ 299.34
619	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43

620	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43
621	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43
622	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43
623	STAPLS7649354423000001	Staples	1/10/2025	1/16/2025	$	49.86	6	$ 299.16
624	STAPLES 00105411	Office/Cell Supplies	4/2/2025	4/7/2025	$	49.79	5	$ 248.95
625	STAPLES 00108274	Mark Elias 2-7-2025	1/5/2025	2/7/2025	$	49.79	33	$ 1,643.07
626	AMAZON MARK* LH8AY4YO3	February/March 2025 Expenses	3/24/2025	4/16/2025	$	49.77	23	$ 1,144.71
627	STAPLES 00101386	Office Supplies	1/31/2025	2/24/2025	$	49.06	24	$ 1,177.44
628	AMAZON MKTPL*ZR5A64651	SUPPLIES	12/11/2024	3/6/2025	$	48.88	85	$ 4,154.80
629	Amazon	Steve Nosek	3/27/2025	3/31/2025	$	48.75	4	$ 195.00
630	AMAZON MARK* NB6IR3200	Office Supplies Clipboards	5/7/2025	5/13/2025	$	48.73	6	$ 292.38
631	THE HOME DEPOT #4120	13010297-60 MATERIAL	6/3/2025	6/13/2025	$	48.67	10	$ 486.70
632	AMZN MKTP US*Z70BH9ZX1	HAZ ME	2/5/2025	2/20/2025	$	48.39	15	$ 725.85
633	AMAZON RETA* GZ37K8003	Safety Forum April 2025	3/31/2025	4/14/2025	$	48.21	14	$ 674.94
634	LAT-LON	Subscription to website	2/14/2025	3/7/2025	$	47.70	21	$ 1,001.70
635	ADVANCE AUTO PARTS #7861	Richard E Jones II	3/31/2025	4/22/2025	$	47.69	22	$ 1,049.18
636	AMAZON RETA* 381A209W3	AMAZON SUPPLIES SCRANTON	4/29/2025	6/19/2025	$	47.69	51	$ 2,432.19
637	STAPLS7910068763000001	Mouse	3/28/2025	4/18/2025	$	47.69	21	$ 1,001.49
638	AMAZON MKTPL*Z75937BF2	AJK - 2/21/25	1/30/2025	2/26/2025	$	47.67	27	$ 1,287.09
639	AMAZON MKTPL*N28TI0IW1	Supplies	5/1/2025	5/28/2025	$	47.65	27	$ 1,286.55
640	AMAZON MKTPL*ZP77D58H1	supplies/ cell phone accessories	1/7/2025	2/18/2025	$	47.65	42	$ 2,001.30
641	AMAZON MKTPL*3X46A1G93	Amazon	4/6/2025	4/15/2025	$	47.57	9	$ 428.13
642	AMAZON MKTPL*K24071BW3	Work Backpack	3/12/2025	3/18/2025	$	47.48	6	$ 284.88
643	AMAZON MKTPL*BH8QK3JQ3	K.White Phone Accessories	2/21/2025	3/6/2025	$	47.28	13	$ 614.64
644	STAPLS7653039744000001	February/March 2025 Expenses	3/6/2025	4/16/2025	$	47.05	41	$ 1,929.05
645	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	46.86	54	$ 2,530.44
646	WWW.PACER.GOV	PACER QUARTERLY SUBSCRIPTION	4/17/2025	5/12/2025	$	46.80	25	$ 1,170.00
647	AMAZON MARK* B517L5IZ3	February/March 2025 Expenses	2/15/2025	4/16/2025	$	46.71	60	$ 2,802.60
648	AMAZON MKTPL*NA6BG2RY1	Supplies	6/18/2025	6/26/2025	$	46.62	8	$ 372.96
649	STAPLES 00106344	report 1/21/25 Bressi	12/31/2024	1/29/2025	$	46.61	29	$ 1,351.69
650	STAPLES 00112425	various expenses for SC's	1/16/2025	3/25/2025	$	46.56	68	$ 3,166.08
651	STAPLES 00106344	Office Supplies and stamper	3/12/2025	3/20/2025	$	46.07	8	$ 368.56
652	THE MORNING CALL	Subscriptions	4/17/2025	5/2/2025	$	46.06	15	$ 690.90
653	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	45.96	42	$ 1,930.32
654	STEEL & METAL SERVICE	Tree Marking Tape	1/23/2025	2/5/2025	$	45.66	13	$ 593.58
655	STAPLES 00115006	Go Beyond Mailing	4/15/2025	4/21/2025	$	45.57	6	$ 273.42
656	AMAZON MKTPL*N60X57VS1	phone holder	6/3/2025	6/10/2025	$	45.25	7	$ 316.75
657	AMAZON MKTPL*N60X57VS1	phone holder	6/3/2025	6/10/2025	$	45.25	7	$ 316.75
658	LAT-LON	Subscription to website	1/13/2025	2/21/2025	$	45.00	39	$ 1,755.00
659	LAT-LON	Subscription to website	1/13/2025	2/21/2025	$	45.00	39	$ 1,755.00
660	CELLULAR ACCESSORIES FOR	February	1/16/2025	2/18/2025	$	45.00	33	$ 1,485.00
661	STAPLS7649092507000002	staples supplies	1/11/2025	3/25/2025	$	44.99	73	$ 3,284.27
662	CCA-BUSINESS CARDS	Easy Card Designer	2/21/2025	2/27/2025	$	44.67	6	$ 268.02
663	CCA-BUSINESS CARDS	Business Cards	4/15/2025	4/21/2025	$	44.65	6	$ 267.90
664	CCA-BUSINESS CARDS	Business Cards	6/5/2025	6/9/2025	$	44.62	4	$ 178.48
665	CCA-BUSINESS CARDS	CCA Business Cards	3/24/2025	3/28/2025	$	44.62	4	$ 178.48
666	CCA-BUSINESS CARDS	Business Cards	3/24/2025	3/28/2025	$	44.62	4	$ 178.48
667	AMAZON MKTPL*ZC7VP0VG0	Amazon	1/28/2025	2/3/2025	$	44.50	6	$ 267.00
668	CCA-BUSINESS CARDS	various expenses for SC's	1/23/2025	3/25/2025	$	44.45	61	$ 2,711.45
669	STAPLS7654887207000001	various expenses for SC's	4/3/2025	5/8/2025	$	44.36	35	$ 1,552.60
670	TRI-COUNTY ACE HDWE	C.C.C.	11/11/2024	1/3/2025	$	44.06	53	$ 2,335.18
671	STAPLS7649334934000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	44.05	42	$ 1,850.10
672	STAPLS7909971297000001	Office Supplies	2/21/2025	2/27/2025	$	43.88	6	$ 263.28
673	STAPLS7650560047000001	office supplies - newport	1/29/2025	2/5/2025	$	43.83	7	$ 306.82
674	AMAZON MKTPL*BJ0RP6A73	Haz M&E	3/19/2025	4/2/2025	$	43.80	14	$ 613.20
675	AMAZON MKTPL*YW77D9FC3	Headset for CSR	4/15/2025	5/13/2025	$	43.77	28	$ 1,225.56
676	LUHRS TRUE VALUE-LAKEVIE	C.C.C.	11/24/2024	1/2/2025	$	43.45	39	$ 1,694.55
677	BEST BUY 00011973	iPhone Charging Cables	2/26/2025	3/3/2025	$	43.43	5	$ 217.15
678	AMAZON MKTPL*AD77F1K13	Amazon Supplies	4/10/2025	4/17/2025	$	43.41	7	$ 303.87
679	STAPLS7649433089000001	(Office)Supplies - January 2025	1/11/2025	2/21/2025	$	43.11	41	$ 1,767.51
680	CELLULAR ACCESSORIES FOR	Phone case	2/4/2025	2/13/2025	$	42.94	9	$ 386.46
681	EBAY O*13-12951-27352	Office Supplies	4/14/2025	4/29/2025	$	42.68	15	$ 640.20
682	STAPLES 00112425	Replacement USB sticks	1/10/2025	1/16/2025	$	42.39	6	$ 254.34
683	STAPLES 00115006	June Expense Report	5/6/2025	6/25/2025	$	42.39	50	$ 2,119.50
684	TARGET 00028670	January expenses to date	1/21/2025	2/13/2025	$	42.38	23	$ 974.74
685	Staples	JAT_043025	4/28/2025	5/6/2025	$	42.38	8	$ 339.04
686	KNOEBEL LUMBER	southern columbia high school	6/2/2025	6/9/2025	$	42.32	7	$ 296.24
687	WAL-MART #3252	SCF 062725	6/22/2025	6/30/2025	$	42.32	8	$ 338.56
688	AMAZON RETA* RT9A79S13	Transportation Expenses	3/30/2025	4/3/2025	$	41.34	4	$ 165.36
689	AMAZON.COM*NI6TX6630	Amazon	5/12/2025	5/16/2025	$	41.33	4	$ 165.32
690	D J*WSJ	Subscriptions	1/2/2025	1/28/2025	$	41.33	26	$ 1,074.58
691	D J*WSJ	Subscriptions	1/30/2025	2/6/2025	$	41.33	7	$ 289.31
692	D J*WSJ	Subscriptions	2/27/2025	3/5/2025	$	41.33	6	$ 247.98
693	D J*WSJ	Subscriptions	3/27/2025	4/8/2025	$	41.33	12	$ 495.96
694	D J*WSJ	Subscriptions	4/24/2025	5/2/2025	$	41.33	8	$ 330.64
695	D J*WSJ	May Misc	5/22/2025	6/2/2025	$	41.33	11	$ 454.63
696	D J*WSJ	Subscriptions	6/19/2025	6/30/2025	$	41.33	11	$ 454.63
697	ELERY NAU HARDWARE	Elery Nau	4/29/2025	5/21/2025	$	41.33	22	$ 909.26
698	AMAZON MKTPL*ZC03R8N41	new hire supplies	1/30/2025	2/22/2025	$	41.32	23	$ 950.36
699	AMAZON.COM*ZG21N3UZ1	Office Supplies	1/28/2025	2/14/2025	$	41.20	17	$ 700.40
700	AMAZON MARK* ZG52O0LB1	(Office)Supplies - January 2025	1/24/2025	2/21/2025	$	40.98	28	$ 1,147.44
701	AMAZON.COM*WQ8SH2BG3	April 2025	4/15/2025	5/16/2025	$	40.69	31	$ 1,261.39
702	AMAZON MKTPL*FP78W4XS3	JAM_05_08_25	4/21/2025	5/8/2025	$	40.27	17	$ 684.59
703	AMAZON MKTPL*CV0PN2LB3	office supplies/cell accessories	3/21/2025	5/28/2025	$	40.26	68	$ 2,737.68
704	AMAZON RETA* NH8AA2QV1	Power Inverter - Wylie	6/11/2025	6/18/2025	$	40.07	7	$ 280.49
705	THE MORNING CALL	Subscriptions	12/16/2024	1/2/2025	$	40.00	17	$ 680.00
706	THE MORNING CALL	Subscriptions	2/2/2025	2/6/2025	$	40.00	4	$ 160.00
707	THE MORNING CALL	Subscriptions	3/11/2025	4/8/2025	$	40.00	28	$ 1,120.00
708	AMAZON MARK* NI4PF5DA1	Office Materials	5/13/2025	6/13/2025	$	39.97	31	$ 1,239.07
709	STAPLS7649354423000002	Staples	1/11/2025	1/16/2025	$	39.84	5	$ 199.20
710	STAPLS7654165878000001	Office Supplies	3/22/2025	4/24/2025	$	39.73	33	$ 1,311.09
711	LOWES #00356*	SUSSC Repairs	6/4/2025	6/26/2025	$	39.69	22	$ 873.18
712	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	39.56	5	$ 197.81
713	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	39.56	5	$ 197.81
714	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	39.56	5	$ 197.81
715	AMAZON MKTPL*YY6RG7OV3	EKRobbins-Supply requests	3/11/2025	3/18/2025	$	39.40	7	$ 275.80
716	STAPLS7654887207000003	various expenses for SC's	4/6/2025	5/8/2025	$	39.02	32	$ 1,248.64
717	STAPLS7653116744000001	Office Supplies	3/6/2025	3/31/2025	$	38.98	25	$ 974.50
718	STAPLS7654996834000002	Staples Order7654996834	4/3/2025	4/14/2025	$	38.57	11	$ 424.27
719	CCA-BUSINESS CARDS	CCA Business Cards for J. Somits	1/22/2025	1/27/2025	$	38.22	5	$ 191.10
720	CCA-BUSINESS CARDS	Business Cards	1/2/2025	1/6/2025	$	38.22	4	$ 152.88
721	AMAZON MARK* 7W00M6TB3	February/March 2025 Expenses	2/17/2025	4/16/2025	$	38.14	58	$ 2,212.12
722	STAPLS7654142965000001	various expenses for SC's	3/22/2025	5/8/2025	$	38.12	47	$ 1,791.64
723	AMAZON MKTPL*AX6MK42H3	Haz M&E	3/19/2025	4/2/2025	$	38.09	14	$ 533.26
724	AMAZON MKTPL*9G0242DW3	EkRobbins-CMiller items	3/1/2025	3/10/2025	$	37.71	9	$ 339.39

725	AMAZON MKTPL*D13JU8PY3	February/March 2025 Expenses	3/20/2025	4/16/2025	$	37.63	27	$ 1,016.01
726	AMZN MKTP US*ZG4XL1SE2	WHI Supplies	1/17/2025	1/29/2025	$	37.43	12	$ 449.16
727	AMZN MKTP US*ZG4YG5K21	FRK Supplies	1/27/2025	2/12/2025	$	37.43	16	$ 598.88
728	AMAZON MKTPL*NA7JH0CS0	2025 Job ticket holder order	6/13/2025	6/25/2025	$	37.09	12	$ 445.08
729	GIDEON KING HARDWARE LLC	C.C.C.	2/19/2025	3/31/2025	$	37.09	40	$ 1,483.60
730	AMAZON MKTPL*NH03M6RI0	dry erase pocket plastics	6/12/2025	6/17/2025	$	37.09	5	$ 185.45
731	AMAZON MKTPL*NA2NY9ST2	dry erase pocket plastics	6/13/2025	6/19/2025	$	37.09	6	$ 222.54
732	AMAZON MKTPL*NA73T3OP0	Quarryville Office Supplies	6/13/2025	6/23/2025	$	37.09	10	$ 370.90
733	AMAZON MKTPL*NA18Q0A90	Sinking Springs Office Supplie	6/15/2025	6/25/2025	$	37.09	10	$ 370.90
734	WWW.ONXMAPS.COM	Steve Nosek	5/5/2025	5/12/2025	$	37.09	7	$ 259.63
735	WWW.ONXMAPS.COM	ON X Maps	1/30/2025	2/10/2025	$	37.09	11	$ 407.99
736	AMAZON RETA* 139OU95U3	February	2/6/2025	2/18/2025	$	37.08	12	$ 444.96
737	AMAZON MKTPL*ZC2V34L22	various expenses for SC's	1/20/2025	3/25/2025	$	37.05	64	$ 2,371.20
738	STAPLES INC	WFH equipment	1/17/2025	1/31/2025	$	37.04	14	$ 518.56
739	WM SUPERCENTER #3501	12v inverter	6/16/2025	6/26/2025	$	37.02	10	$ 370.20
740	AMAZON.COM*7D4W74DQ3	Miguel Cabrera 4/25/25	4/19/2025	4/28/2025	$	36.92	9	$ 332.28
741	AMAZON MKTPL*IZ03I0TY3	iPad Pilot	4/1/2025	4/21/2025	$	36.43	20	$ 728.60
742	AMAZON MARK* NA4VI2H12	Office Supplies	6/12/2025	6/16/2025	$	36.03	4	$ 144.12
743	F & M TRUE VALUE HARDWAR	Storm Expenses - 2025AF	2/17/2025	3/7/2025	$	36.03	18	$ 648.54
744	CVS Pharmacy	Rangefinder batteries	6/2/2025	6/2/2025	$	36.03	0	$ -
745	CCA-BUSINESS CARDS	Color Card Administrator	1/3/2025	1/13/2025	$	35.71	10	$ 357.10
746	AMAZON MARK* 9553Z6ZR3	February/March 2025 Expenses	2/15/2025	4/16/2025	$	35.70	60	$ 2,142.00
747	STAPLS7655280377000002	Staples Order	4/11/2025	4/22/2025	$	35.59	11	$ 391.49
748	AMAZON MKTPL*T93UY4PX3	Amazon Supplies	4/9/2025	4/17/2025	$	35.47	8	$ 283.76
749	AMAZON RETA* ZD0NB6RT2	Jim Christman Supplies	1/7/2025	1/14/2025	$	35.23	7	$ 246.61
750	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	35.08	6	$ 210.48
751	Qualitydoor	quality door	3/18/2025	5/20/2025	$	35.00	63	$ 2,205.00
752	OnX Hunt	Onx Hunt Property Boundary	1/22/2025	2/6/2025	$	34.99	15	$ 524.85
753	Amazon	Laptop Screen Protector	3/9/2025	6/25/2025	$	34.97	108	$ 3,776.76
754	AMAZON MKTPL*ZP3ZJ5F81	Jan Report	1/3/2025	1/28/2025	$	34.96	25	$ 874.00
755	STAPLS7652246353000001	Staples	2/22/2025	2/27/2025	$	34.96	5	$ 174.80
756	STAPLS7649758948000001	Staples	1/18/2025	1/28/2025	$	34.87	10	$ 348.70
757	WAL-MART #1887	WalMart	2/25/2025	3/7/2025	$	34.86	10	$ 348.60
758	Office Depot	Roman High 2-11-2025	12/18/2024	2/13/2025	$	34.82	57	$ 1,984.74
759	AMAZON MKTPL*NW07U5TH1	Relay Test Pipe Fitting	5/16/2025	6/1/2025	$	34.76	16	$ 556.16
760	ICONFINDER	TT Subscriptions & Memberships	2/4/2025	4/30/2025	$	34.20	85	$ 2,907.00
761	AMAZON MARK* 358H60WL3	Office Supplies	2/18/2025	2/27/2025	$	33.91	9	$ 305.19
762	AUTOZONE 5630	C.C.C.	11/21/2024	1/7/2025	$	33.90	47	$ 1,593.30
763	BEST BUY 00014787	Cell Pone chargers	12/23/2024	2/24/2025	$	33.90	63	$ 2,135.70
764	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
765	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
766	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
767	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
768	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
769	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
770	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
771	AMAZON MKTPL*7B7L32X73	AJK - 4/22/25 - 2	4/5/2025	4/23/2025	$	33.85	18	$ 609.30
772	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
773	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
774	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
775	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
776	AMAZON.COM*ZG29I0U80	Amazon	1/24/2025	3/12/2025	$	33.41	47	$ 1,570.27
777	AMAZON MKTPL*P295H4N43	RTC	3/15/2025	4/14/2025	$	33.39	30	$ 1,001.70
778	AMAZON MKTPL*3O9S36VH3	Office Supplies	3/2/2025	3/6/2025	$	32.99	4	$ 131.96
779	CCA-BUSINESS CARDS	Manager Business Cards	2/6/2025	2/21/2025	$	32.86	15	$ 492.90
780	PAULB LITITZ	PPL Electric Utilities	3/17/2025	3/31/2025	$	32.85	14	$ 459.90
781	STAPLS7654453525000001	Staples	3/28/2025	4/8/2025	$	32.65	11	$ 359.15
782	STAPLS7649096978000001	staples supplies	1/15/2025	3/25/2025	$	32.64	69	$ 2,252.16
783	AMAZON MKTPL*2S07W1JL3	March Expenses	3/3/2025	3/21/2025	$	32.63	18	$ 587.34
784	STAPLES 00115006	staples	12/16/2024	1/21/2025	$	32.31	36	$ 1,163.16
785	AMAZON MKTPL*7728B43I3	Miguel Cabrera 3/14/25	3/5/2025	3/17/2025	$	31.79	12	$ 381.48
786	STAPLES 00115006	Staples Order7654996834	4/9/2025	4/14/2025	$	31.79	5	$ 158.95
787	Amazon.com	iPhone case	6/5/2025	6/16/2025	$	31.79	11	$ 349.69
788	AMAZON MKTPL*7946R9Q53	E Robbins-Index card boxes	4/14/2025	5/20/2025	$	31.78	36	$ 1,144.08
789	AMAZON MKTPL*322OA46W3	Office supplies 0414	4/8/2025	4/14/2025	$	31.77	6	$ 190.62
790	WAL-MART #2185	Relay Test Supplies	2/27/2025	3/3/2025	$	31.55	4	$ 126.20
791	TARGET 00021725	SCF 062725	6/22/2025	6/30/2025	$	31.47	8	$ 251.76
792	STAPLS7654996834000001	Staples Order7654996834	4/4/2025	4/14/2025	$	31.36	10	$ 313.60
793	STAPLS7655781312000001	Sinking Spring SC	4/17/2025	5/19/2025	$	31.31	32	$ 1,001.92
794	STAPLES 00115006	staples	2/6/2025	2/14/2025	$	31.21	8	$ 249.68
795	AMAZON MKTPL*Z94IQ6KQ1	Amazon	12/26/2024	1/3/2025	$	31.02	8	$ 248.16
796	AT&T 10681 10681	4-15-25 PUC reportable storm	4/17/2025	5/5/2025	$	30.74	18	$ 553.32
797	AMAZON RETA* NZ8KL1QG1	REPLACEMENT KEYBOARD	5/24/2025	6/19/2025	$	30.73	26	$ 798.98
798	AMAZON MKTPL*ZD2YI27T1	Richard E Jones II	1/15/2025	2/4/2025	$	30.72	20	$ 614.40
799	AMAZON MKTPL*6H41S11C3	EKRobbins-Supply requests	3/12/2025	3/18/2025	$	30.72	6	$ 184.32
800	AMAZON RETA* 7I48U8RJ3	Mark Onuschak	4/4/2025	4/22/2025	$	30.40	18	$ 547.20
801	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	30.07	6	$ 180.41
802	STAPLS7653528457000001	Office Supplies	3/13/2025	3/18/2025	$	30.06	5	$ 150.30
803	WEIS MARKETS 169	End of Year Appreciation	12/17/2024	2/27/2025	$	30.02	72	$ 2,161.44
804	WEIS MARKETS 169	End of Year Appreciation	12/17/2024	2/27/2025	$	30.02	72	$ 2,161.44
805	GIANT 6050	Employee Expense -	12/24/2024	1/27/2025	$	29.92	34	$ 1,017.28
806	AMAZON MKTPL*ZC0VT90L2	ORW SUpplies	1/21/2025	1/29/2025	$	29.92	8	$ 239.36
807	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	29.89	7	$ 209.23
808	STAPLS7650047615000001	Supplies	1/24/2025	2/4/2025	$	29.89	11	$ 328.79
809	SPK*SPOKEO SEARCH	Spokeo People Finder	12/21/2024	1/2/2025	$	29.85	12	$ 358.20
810	SPK*SPOKEO SEARCH	Spokeo People Finder	3/21/2025	3/30/2025	$	29.85	9	$ 268.65
811	SPK*SPOKEO SEARCH	Spokeo People Finder	6/21/2025	6/30/2025	$	29.85	9	$ 268.65
812	STAPLS7652234111000003	Office Supplies	2/23/2025	2/27/2025	$	29.70	4	$ 118.80
813	BEST BUY 00014787	Wireless Mouse/Keyboard	2/12/2025	2/20/2025	$	29.67	8	$ 237.36
814	AMZN MKTP US*ZE8Z21RX1	Amazon	1/2/2025	1/14/2025	$	29.66	12	$ 355.92
815	AMAZON.COM*ZG0L80JL1	Amazon	1/24/2025	1/31/2025	$	29.38	7	$ 205.66
816	USPS PO 4150000162	Steve Nosek	2/4/2025	2/24/2025	$	29.20	20	$ 584.00
817	WEIS MARKETS 195	John Shattah	4/14/2025	4/23/2025	$	29.20	9	$ 262.80
818	ELERY NAU HARDWARE	Elery Nau	2/27/2025	3/7/2025	$	29.19	8	$ 233.52
819	Walmart	Tree marking paint	4/24/2025	4/25/2025	$	29.18	1	$ 29.18
820	AMZN MKTP US*ZD5JO70S2	Jim Christman Supplies	1/3/2025	1/14/2025	$	29.08	11	$ 319.88
821	TWP*PROMO75810237	June 2025 Expenses	5/27/2025	6/11/2025	$	29.00	15	$ 435.00
822	WM SUPERCENTER #2480	Safety/EHS/Storm	4/30/2025	5/19/2025	$	28.62	19	$ 543.78
823	APSTYLEBOOK.COM	AP Stylebook Sub	4/14/2025	5/2/2025	$	28.62	18	$ 515.16
824	AMAZON MKTPL*NA4VE9812	Kevin Diehl	6/12/2025	6/17/2025	$	28.61	5	$ 143.05
825	AMAZON MKTPL*AX4EB9OB3	Elijah Locke	2/18/2025	5/29/2025	$	28.61	100	$ 2,861.00
826	APSTYLEBOOK.COM	AP Stylebook Subscription	4/7/2025	5/2/2025	$	28.61	25	$ 715.25
827	STAPLES 00106344	report 2/27/25 Bressi	1/30/2025	3/12/2025	$	28.59	41	$ 1,172.19
828	STAPLS7653064343000001	Staples	3/6/2025	3/13/2025	$	27.86	7	$ 195.02
829	THE HOME DEPOT #4110	Secondary Bypass repairs	3/24/2025	4/28/2025	$	27.56	35	$ 964.60

830	Amazon	Shop Towels	12/20/2024	1/17/2025	$	27.55	28	$ 771.40
831	STAPLS7649291733000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	27.55	42	$ 1,156.89
832	STAPLS7649291733000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	27.55	42	$ 1,156.89
833	STAPLS7654988566000001	Staples	4/6/2025	4/15/2025	$	27.06	9	$ 243.54
834	USPS PO 4162960169	Open Houses 2025	5/5/2025	6/2/2025	$	27.00	28	$ 756.00
835	WEIS MARKETS 195	John Shattah	1/23/2025	1/28/2025	$	26.96	5	$ 134.80
836	LOWES #01717*	Secondary Bypass repairs	3/24/2025	4/28/2025	$	26.89	35	$ 941.15
837	WAL-MART #2543	TNC Supplies	1/31/2025	2/25/2025	$	26.76	25	$ 669.00
838	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
839	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
840	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
841	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
842	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
843	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
844	AMAZON MKTPL*QX2SF91Z3	Amazon Supplies	4/10/2025	4/17/2025	$	26.69	7	$ 186.83
845	DOLLAR GENERAL #19889	dollar store	11/25/2024	1/31/2025	$	26.66	67	$ 1,786.22
846	AMAZON MKTPL*ZP92J0V20	EP Office Supplies	1/3/2025	1/29/2025	$	26.49	26	$ 688.74
847	BEST BUY 00004481	AJK - 1/22/25	1/5/2025	1/24/2025	$	26.49	19	$ 503.31
848	STAPLES 00106450	Paul Mcmynne	4/1/2025	4/10/2025	$	26.49	9	$ 238.41
849	WM SUPERCENTER #1886	supplies - west shore	1/27/2025	2/3/2025	$	26.46	7	$ 185.22
850	AMAZON MKTPL*ZR33K8UF1	Miguel Cabrera 12/16/2024	12/11/2024	1/2/2025	$	26.37	22	$ 580.14
851	AMAZON MARK* NH2YK7ID1	Amazon_June 2025	6/12/2025	6/17/2025	$	26.13	5	$ 130.65
852	AMAZON MKTPL*ZC4BS9PF1	Amazon	1/31/2025	2/6/2025	$	25.42	6	$ 152.52
853	PAULB LITITZ	Paul B. Zimmerman	2/13/2025	2/24/2025	$	25.14	11	$ 276.54
854	SHEETZ 0378 00003780	Good catch	1/31/2025	2/7/2025	$	25.00	7	$ 175.00
855	LANDEX.COM	Landex - Deed Search Website	4/10/2025	4/18/2025	$	25.00	8	$ 200.00
856	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	24.87	42	$ 1,044.54
857	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$	24.87	44	$ 1,094.28
858	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$	24.87	44	$ 1,094.28
859	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$	24.87	44	$ 1,094.28
860	ThriftBooks-Reno	travel to Hazelton SCF 6-5-25	5/31/2025	6/26/2025	$	24.37	26	$ 633.62
861	AMAZON MKTPL*ZR1DW48T1	SUPPLIES	12/10/2024	3/6/2025	$	24.36	86	$ 2,094.96
862	AMAZON MKTPL*Z12W069A0	Supplies	12/18/2024	1/2/2025	$	24.25	15	$ 363.75
863	AMAZON RETA* Z72QI61M1	HAZ ME	2/6/2025	2/20/2025	$	24.11	14	$ 337.54
864	STAPLS7647435695000002	Staples	12/11/2024	1/7/2025	$	23.88	27	$ 644.76
865	AMAZON MKTPL*NH8C63DB1	Amazon_June 2025	6/11/2025	6/17/2025	$	23.80	6	$ 142.80
866	STAPLES 00115006	AHU 21	3/11/2025	4/23/2025	$	23.31	43	$ 1,002.33
867	AMAZON MKTPL*Z71ZA5A81	WBA TD	2/5/2025	2/20/2025	$	23.30	15	$ 349.50
868	WEIS MARKETS 088	Connell 6-11-25-3	6/5/2025	6/17/2025	$	22.23	12	$ 266.76
869	STAPLS7650560047000001	office supplies - newport	1/29/2025	2/5/2025	$	21.92	7	$ 153.41
870	STAPLS7649813306000001	Staples	1/17/2025	1/23/2025	$	21.83	6	$ 130.98
871	AMAZON MKTPL*1X9XV1Y03	iPad Pilot	4/2/2025	4/21/2025	$	21.58	19	$ 410.02
872	WEIS MARKETS 195	John Shattah	4/14/2025	4/23/2025	$	21.25	9	$ 191.25
873	AMAZON MKTPL*C32722Q83	RTC	4/6/2025	4/14/2025	$	21.18	8	$ 169.44
874	ELERY NAU HARDWARE	Elery Nau	3/7/2025	3/13/2025	$	21.16	6	$ 126.96
875	WAL-MART #1644	Storm Room Supplies	3/17/2025	4/2/2025	$	21.16	16	$ 338.56
876	STAPLES 00347138	Staples supply order	5/31/2025	6/16/2025	$	21.08	16	$ 337.28
877	WM SUPERCENTER #2169	PPL Vehicle 7043-3 Expense	1/23/2025	1/28/2025	$	21.08	5	$ 105.40
878	AMAZON MKTPL*K53JA9NA3	Office Supplies	4/23/2025	4/28/2025	$	21.08	5	$ 105.40
879	AMAZON RETA* ZC3Q130M0	(Office)Supplies - January 2025	1/28/2025	2/21/2025	$	21.06	24	$ 505.44
880	STAPLS7909925815000002	staples supplies	2/23/2025	3/25/2025	$	20.77	30	$ 623.10
881	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$	20.59	64	$ 1,317.76
882	AMAZON MARK* VS79S0BP3	Office Supply	3/27/2025	4/4/2025	$	20.54	8	$ 164.32
883	STAPLS7654392096000002	Office Supplies	3/27/2025	4/24/2025	$	20.29	28	$ 568.12
884	AMAZON MKTPL*ZD69K4AC0	Miguel Cabrera 1/14/2025	1/7/2025	1/14/2025	$	20.12	7	$ 140.84
885	TARGET 00021725	SCF 062725	6/24/2025	6/30/2025	$	20.05	6	$ 120.30
886	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	20.05	6	$ 120.28
887	ALLENTOWN GROCERY	material	1/16/2025	1/31/2025	$	19.99	15	$ 299.85
888	AMAZON MKTPL*NB0744SD0	Office Supplies	5/6/2025	5/13/2025	$	19.91	7	$ 139.37
889	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	19.89	42	$ 835.38
890	AMAZON.COM*N27C217T0	Lancaster SC	5/1/2025	5/20/2025	$	19.52	19	$ 370.88
891	AMAZON MKTPL*NA6TZ2PX2	CHARGER	6/11/2025	6/19/2025	$	19.27	8	$ 154.16
892	AMAZON MKTPL*NN03V4B40	Wrist Rest	5/30/2025	6/5/2025	$	19.25	6	$ 115.50
893	STAPLS7655576074000001	Office Supplies	4/13/2025	4/24/2025	$	19.06	11	$ 209.66
894	AMAZON MKTPL*NN1S05K61	Office Supplies	5/30/2025	6/5/2025	$	19.06	6	$ 114.36
895	STAPLES 00112425	Office Supplies	12/5/2024	1/24/2025	$	19.06	50	$ 953.00
896	AMAZON MKTPL*N24WT8WJ1	Laptop HeadPhones	5/1/2025	5/20/2025	$	19.05	19	$ 361.95
897	AMAZON MKTPL*NN1506E50	Batteries	5/28/2025	6/10/2025	$	19.02	13	$ 247.26
898	WAL-MART #1887	Good Catch Lunch Supply	2/26/2025	3/24/2025	$	18.72	26	$ 486.72
899	AMAZON MKTPL*3H1VB8QR3	Supplies	4/28/2025	5/28/2025	$	18.27	30	$ 548.10
900	STAPLS7650608718000001	Staples	1/30/2025	2/3/2025	$	18.25	4	$ 73.01
901	STAPLS7650608718000001	Staples	1/30/2025	2/3/2025	$	18.25	4	$ 73.01
902	STAPLS7650608718000001	Staples	1/30/2025	2/3/2025	$	18.25	4	$ 73.01
903	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	17.83	54	$ 962.82
904	STAPLES 00115006	All Hands Expenses	1/7/2025	2/13/2025	$	17.81	37	$ 658.97
905	STAPLES 00112003	Tools Purchase -Staples 02/2025	2/19/2025	3/27/2025	$	17.74	36	$ 638.64
906	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
907	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
908	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
909	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
910	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
911	AMAZON MKTPL*1M8OM9CS3	Amazon	3/21/2025	3/24/2025	$	17.41	3	$ 52.23
912	WAL-MART #1887	Good Catch Lunch Awardees	5/21/2025	5/27/2025	$	17.26	6	$ 103.56
913	GIANT 6005	Office Cleaning Supplies	5/20/2025	6/3/2025	$	17.17	14	$ 240.38
914	AMAZON MKTPL*762NA0X73	Shelly Anderson Office Supply	4/11/2025	5/8/2025	$	17.15	27	$ 463.05
915	AMAZON MARK* NN74T4QK2	Office Materials	5/25/2025	6/13/2025	$	17.13	19	$ 325.47
916	AMAZON MKTPL*UY6VF0K23	Amazon	2/12/2025	2/17/2025	$	16.92	5	$ 84.60
917	STAPLS7649954228000002	Office Supplies	1/26/2025	1/30/2025	$	16.74	4	$ 66.96
918	AMAZON MKTPL*PB0KB6UX3	Employee expenses	3/14/2025	3/31/2025	$	16.72	17	$ 284.24
919	AMAZON MKTPL*NZ3WJ68X1	Dunlap-Otterbox design	5/23/2025	6/10/2025	$	16.56	18	$ 298.08
920	STAPLES 00112003	Wesco Gloves Shipped	12/23/2024	2/4/2025	$	16.37	43	$ 703.91
921	AMAZON MKTPL*ZG3SR4LR0	Amazon	1/19/2025	1/27/2025	$	16.37	8	$ 130.96
922	GOOGLE *AMAZON MOBILE	amazon	12/28/2024	1/14/2025	$	15.89	17	$ 270.13
923	GOOGLE *AMAZON MOBILE	amazon	1/28/2025	2/26/2025	$	15.89	29	$ 460.81
924	GOOGLE *AMAZON MOBILE	amazon	2/28/2025	3/7/2025	$	15.89	7	$ 111.23
925	GOOGLE *AMAZON MOBILE	amazon prime	3/28/2025	4/11/2025	$	15.89	14	$ 222.46
926	GOOGLE *AMAZON MOBILE	amazon	4/28/2025	5/8/2025	$	15.89	10	$ 158.90
927	GOOGLE *AMAZON MOBILE	amazon prime	5/28/2025	6/3/2025	$	15.89	6	$ 95.34
928	Amazon	Roman High 2-11-2025	1/30/2025	2/13/2025	$	15.89	14	$ 222.46
929	AMAZON MKTPL*CM0LW4ZF3	Amazon	2/14/2025	2/20/2025	$	15.89	6	$ 95.34
930	ELERY NAU HARDWARE	Elery Nau	4/29/2025	5/21/2025	$	15.89	22	$ 349.58
931	AMAZON PRIME*NW1AB4EU0	May Expense Report	5/16/2025	6/16/2025	$	15.89	31	$ 492.59
932	THE HOME DEPOT #4186	KY Promotional Video	3/27/2025	4/4/2025	$	15.87	8	$ 126.96
933	Walmart	Office Supplies	12/26/2024	1/2/2025	$	15.84	7	$ 110.88
934	AMAZON MKTPL*NB21E0VX1	Amazon	5/5/2025	5/9/2025	$	15.13	4	$ 60.52

935	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	15.03	6	$ 90.21
936	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
937	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
938	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
939	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
940	CVS/PHARMACY #02370	Tools for LTN	3/28/2025	4/7/2025	$	14.97	10	$ 149.70
941	AMAZON MARK* NH73A0H82	Office Supplies	6/6/2025	6/12/2025	$	14.83	6	$ 88.98
942	Giant	Range finder batteries	6/12/2025	6/23/2025	$	14.83	11	$ 163.13
943	AMAZON MKTPL*0749B51B3	New employee mouse	4/4/2025	5/1/2025	$	14.81	27	$ 399.87
944	AMAZON MKTPL*290LI7UM3	May Expense Report	4/26/2025	6/16/2025	$	14.68	51	$ 748.68
945	KINGSTON LOCKSMITHING	kingston locksmithing	12/17/2024	1/6/2025	$	14.66	20	$ 293.20
946	DUTCH COUNTRY HARDWARE	Connell 2-21-25	2/17/2025	2/28/2025	$	13.77	11	$ 151.47
947	Amazon	Roman High 2-11-2025	2/4/2025	2/13/2025	$	13.77	9	$ 123.93
948	STAPLES 00106450	Store products	1/16/2025	2/7/2025	$	13.77	22	$ 302.94
949	AMZN MKTP US*ZC7WA8JW0	FRK Supplies	1/27/2025	2/12/2025	$	13.77	16	$ 220.32
950	AMAZON MKTPL*N26VT5R90	Office Supplies	5/2/2025	6/25/2025	$	13.73	54	$ 741.42
951	WAL-MART #1887	WalMart	5/6/2025	5/12/2025	$	13.59	6	$ 81.54
952	KONICA MINOLTA USA	Office Supplies	1/9/2025	1/23/2025	$	13.54	14	$ 189.56
953	AMAZON MKTPL*ZO9XF15F3	E Robbins-R Hornberger CellCase	4/9/2025	5/22/2025	$	13.08	43	$ 562.44
954	AMAZON MKTPL*PK3XT8P93	Brad Hornbuckle	2/20/2025	3/10/2025	$	12.70	18	$ 228.60
955	Walmart	Site finder	3/12/2025	4/2/2025	$	12.58	21	$ 264.18
956	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	12.56	11	$ 138.11
957	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	12.56	11	$ 138.11
958	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	12.50	7	$ 87.50
959	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	12.50	7	$ 87.50
960	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	12.50	7	$ 87.50
961	AMAZON MKTPL*Z72SF84K1	Miguel Cabrera 2/10/25	2/4/2025	2/13/2025	$	12.07	9	$ 108.63
962	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
963	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
964	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
965	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
966	AMAZON MKTPL*ZG2JC53D1	Amazon	1/24/2025	3/12/2025	$	11.66	47	$ 548.02
967	AMAZON MKTPL*KI9KG79F3	Amazon	4/29/2025	5/5/2025	$	11.64	6	$ 69.84
968	AMAZON MKTPL*9P9431JB3	Amazon	3/12/2025	3/17/2025	$	11.44	5	$ 57.20
969	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
970	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
971	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
972	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
973	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
974	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
975	AMAZON MKTPL*NW5970UZ1	Office Supplies	5/19/2025	6/25/2025	$	11.22	37	$ 415.14
976	AMAZON MKTPL*NI3KP09X1	Supplies	5/13/2025	5/28/2025	$	11.11	15	$ 166.65
977	AMAZON MKTPL*Z196Q1900	Supplies	12/18/2024	1/2/2025	$	10.79	15	$ 161.85
978	SYMPHYONY TALENT, LLC	Steno Testing Tokens	6/12/2024	10/20/2024	$	10.60	130	$ 1,378.00
979	AMAZON MKTPL*ZE9MB4IF2	Miguel Cabrera 12/30/24	12/26/2024	1/3/2025	$	10.59	8	$ 84.72
980	AMAZON MKTPL*ZX2RB0GV2	SUPPLIES	12/10/2024	3/6/2025	$	10.59	86	$ 910.74
981	AMAZON MKTPL*ZX0OR28U2	SUPPLIES	12/10/2024	3/6/2025	$	10.59	86	$ 910.74
982	AMAZON MKTPL*Z776L9PG2	Supplies	1/28/2025	2/4/2025	$	10.59	7	$ 74.13
983	AMAZON MKTPL*KR4EE7QS3	Supplies	4/8/2025	4/15/2025	$	10.59	7	$ 74.13
984	AMAZON MKTPL*E76HD3653	EKRobbins-Supply requests	3/11/2025	3/18/2025	$	10.59	7	$ 74.13
985	AMAZON RETA* NW5BV1W72	phone mount replacement magnet	5/14/2025	5/20/2025	$	10.59	6	$ 63.54
986	LOWES #02223*	keys for FS tool closet	5/5/2025	5/9/2025	$	10.56	4	$ 42.24
987	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	10.31	38	$ 391.78
988	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	10.30	38	$ 391.40
989	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	10.30	38	$ 391.40
990	Amazon	Roman High 2-11-2025	2/4/2025	2/13/2025	$	10.25	9	$ 92.25
991	AMAZON RETA* 0J0YU2B53	Lancaster SC	3/16/2025	4/8/2025	$	9.53	23	$ 219.19
992	Madle's Ace Hardware	Postage	4/16/2025	5/15/2025	$	9.53	29	$ 276.37
993	AMAZON.COM*4758Y4KI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	9.53	38	$ 362.14
994	AMAZON MARK* NA3EB3T02	Office Supplies	6/11/2025	6/16/2025	$	9.53	5	$ 47.65
995	WAL-MART #2255	Daveler	12/20/2024	1/7/2025	$	9.51	18	$ 171.18
996	WM SUPERCENTER #2145	HEV Storm 2.17.25 DA	2/17/2025	2/24/2025	$	9.51	7	$ 66.57
997	Walmart	batteries to test equipment	4/2/2025	4/23/2025	$	9.30	21	$ 195.30
998	AMAZON MKTPL*NW59G3IK1	May 2025	5/19/2025	5/27/2025	$	9.20	8	$ 73.60
999	AMAZON MKTPL*ZC0NV6RW1	FRK Supplies	2/3/2025	2/12/2025	$	9.00	9	$ 81.00
1000	GIANT 6243	4.28.25 Report	4/14/2025	6/2/2025	$	8.99	49	$ 440.51
1001	NORTHEAST PA CIRC	July expenses	7/25/2024	8/29/2024	$	8.95	35	$ 313.25
1002	NORTHEAST PA CIRC	January 2025 Expenses	1/23/2025	2/13/2025	$	8.95	21	$ 187.95
1003	NORTHEAST PA CIRC	January 2025 Expenses	12/24/2024	2/13/2025	$	8.95	51	$ 456.45
1004	NORTHEAST PA CIRC	Feb 2025 Expenses	2/24/2025	3/17/2025	$	8.95	21	$ 187.95
1005	NORTHEAST PA CIRC	April 2024	3/25/2025	4/14/2025	$	8.95	20	$ 179.00
1006	NORTHEAST PA CIRC	April 2024	4/24/2025	5/9/2025	$	8.95	15	$ 134.25
1007	NORTHEAST PA CIRC	June 2025 Expenses	5/27/2025	6/11/2025	$	8.95	15	$ 134.25
1008	Staples	Stationary 04 May 25	5/4/2025	5/19/2025	$	8.78	15	$ 131.70
1009	Staples	Stationary	5/4/2025	6/19/2025	$	8.78	46	$ 403.88
1010	AMAZON MKTPL*NI10F6ZT0	office supplies - West Shore	5/9/2025	5/16/2025	$	8.69	7	$ 60.83
1011	AMAZON MKTPL*NI10F6ZT0	office supplies - West Shore	5/9/2025	5/16/2025	$	8.69	7	$ 60.83
1012	STAPLS7653887366000001	Office Supplies	3/16/2025	3/20/2025	$	8.68	4	$ 34.73
1013	STAPLS7653887366000001	Office Supplies	3/16/2025	3/20/2025	$	8.68	4	$ 34.73
1014	STAPLS7653887366000001	Office Supplies	3/16/2025	3/20/2025	$	8.68	4	$ 34.73
1015	AMAZON MKTPL*Z74AE2ML0	SUPPLIES	2/5/2025	3/6/2025	$	8.47	29	$ 245.63
1016	AMAZON MKTPL*Z746O3500	SUPPLIES	2/5/2025	3/6/2025	$	8.47	29	$ 245.63
1017	THE HOME DEPOT #4186	Heater Cabinet Switch	3/6/2025	4/16/2025	$	8.46	41	$ 346.86
1018	SUNOCO 0501837900	Kentucky Trip	1/4/2025	2/25/2025	$	8.40	52	$ 436.80
1019	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	8.37	11	$ 92.07
1020	AMAZON MKTPL*VE2X06303	Employee expenses	3/14/2025	3/31/2025	$	8.36	17	$ 142.12
1021	AMAZON MKTPL*Z10W199S0	Supplies	12/18/2024	1/2/2025	$	8.10	15	$ 121.50
1022	STAPLES 00108274	Mark Elias 06-12-25	5/25/2025	6/15/2025	$	7.94	21	$ 166.74
1023	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.91	13	$ 102.83
1024	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.91	13	$ 102.83
1025	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.91	13	$ 102.83
1026	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.90	13	$ 102.70
1027	AMAZON MKTPL*NB7D87RH1	Amazon	5/8/2025	5/12/2025	$	7.19	4	$ 28.76
1028	STAPLS7650766593000002	staples supplies	2/5/2025	3/25/2025	$	6.35	48	$ 304.80
1029	AMAZON MKTPL*NZ2J69QI2	Supplies	5/18/2025	5/28/2025	$	6.31	10	$ 63.10
1030	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	6.28	11	$ 69.05
1031	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1032	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1033	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1034	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1035	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1036	STAPLES 00101386	Daryl Ebersole 5/19/25	5/2/2025	5/28/2025	$	5.29	26	$ 137.54
1037	Dollar Tree	United Way Day at Windsor	10/8/2024	11/21/2024	$	5.09	44	$ 223.74
1038	ADVANCE AUTO PARTS #7861	Richard E Jones II	4/22/2025	4/29/2025	$	5.07	7	$ 35.49
1039	DoubleTree Hotels	EAP Conference Hotel	4/7/2025	4/30/2025	$	5.00	23	$ 115.00

1040	ELERY NAU HARDWARE	Elery Nau	1/6/2025	1/31/2025	$	4.52	25	$ 113.00
1041	AMAZON MKTPL*N650S96J2	Dunlap-Screen protector-material	6/1/2025	6/10/2025	$	4.23	9	$ 38.07
1042	AVENU USLR	Deed Search	5/13/2025	5/23/2025	$	4.00	10	$ 40.00
1043	NORTHEAST PA CIRC	Standard Speaker Subscription	4/29/2025	5/29/2025	$	3.00	30	$ 90.00
1044	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	2.09	11	$ 23.02
1045	1430 DAILY ITEM	Feb 2025 Expenses	2/12/2025	3/17/2025	$	0.99	33	$ 32.67
1046	APPLE.COM/BILL	Ron Shepherd	1/15/2025	1/21/2025	$	0.99	6	$ 5.94
1047	APPLE.COM/BILL	Ron Shepherd	1/30/2025	2/12/2025	$	0.99	13	$ 12.87
1048	APPLE.COM/BILL	Ron Shepherd	2/28/2025	3/8/2025	$	0.99	8	$ 7.92
1049	APPLE.COM/BILL	Ron Shepherd	3/30/2025	4/5/2025	$	0.99	6	$ 5.94
1050	APPLE.COM/BILL	Ron Shepherd	4/30/2025	5/5/2025	$	0.99	5	$ 4.95
1051	APPLE.COM/BILL	Ron Shepherd	5/30/2025	6/5/2025	$	0.99	6	$ 5.94
1052	AMAZON MKTPLACE PMTS	April	4/7/2025	5/1/2025	$	(11.47)	24	$ (275.28)
1053	APSTYLEBOOK.COM	AP Style Sub 2	4/14/2025	5/2/2025	$	(28.61)	18	$ (514.98)
1054	PAULB LITITZ	PPL Electric Utilities	3/17/2025	3/31/2025	$	(29.67)	14	$ (415.38)
1055	STAPLS7654996834002001	Staples order and return	4/11/2025	4/17/2025	$	(31.36)	6	$ (188.16)
1056	CELLULAR ACCESSORIES FOR	Replacement headset	1/24/2025	1/31/2025	$	(59.70)	7	$ (417.90)
1057	AIA CORPORATION	Team Jackets	4/10/2025	6/2/2025	$	(60.00)	53	$ (3,180.00)
1058	BRIDGETOWER MEDIA	refund	3/6/2025	3/27/2025	$	(99.00)	21	$ (2,079.00)
1059	STAPLES 00106344	Office Supplies Purchase	1/2/2025	2/6/2025	$	(107.04)	35	$ (3,746.40)
1060	AMERICHEM INTERNATIONAL I	Americhem	2/26/2025	3/7/2025	$	(126.95)	9	$ (1,142.55)
1061	CELLULAR ACCESSORIES FOR	Office supplies	1/24/2025	2/5/2025	$	(295.95)	12	$ (3,551.40)
1062	AMERICHEM INTERNATIONAL I	Americhem	2/13/2025	2/27/2025	$	(477.16)	14	$ (6,680.24)

PPL Electric Utilities Corporation
Lag in Payment of Services
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Services	29.59 1/
2	OCA Weighted Average Lag for Services	34.23 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 31,117,353.79**		**$ 1,065,120,182.05**
	000118426	4/1/2025	4/30/2025	$ 2,278,750.00	29	$ 66,083,750.00
	114278	1/6/2025	2/4/2025	$ 1,898,467.75	29	$ 55,055,564.75
CLEAResult Consulting Inc.	103697	6/7/2024	7/5/2024	$ 1,205,744.16	28	$ 33,760,836.48
	115693	2/4/2025	3/5/2025	$ 1,040,127.94	29	$ 30,163,710.26
	119030	4/4/2025	5/2/2025	$ 990,870.88	28	$ 27,744,384.64
	112571	12/4/2024	1/3/2025	$ 921,384.04	30	$ 27,641,521.20
CLEAResult Consulting Inc.	106320	8/13/2024	9/11/2024	$ 818,204.29	29	$ 23,727,924.41
	3701022325	3/26/2025	4/24/2025	$ 814,911.59	29	$ 23,632,436.11
CMC Energy Services	3701092224	10/29/2024	11/27/2024	$ 812,052.32	29	$ 23,549,517.28
	3701012325	2/24/2025	3/25/2025	$ 757,782.20	29	$ 21,975,683.80
	120497	5/5/2025	6/3/2025	$ 739,216.00	29	$ 21,437,264.00
	3701042025	5/23/2025	6/20/2025	$ 723,321.60	28	$ 20,253,004.80
CLEAResult Consulting Inc.	109730	10/10/2024	11/8/2024	$ 680,906.35	29	$ 19,746,284.15
	3701121624	1/28/2025	2/26/2025	$ 662,734.24	29	$ 19,219,292.96
	3701112024	12/17/2024	1/15/2025	$ 619,248.03	29	$ 17,958,192.87
CMC Energy Services	3701072324	8/28/2024	9/26/2024	$ 618,950.10	29	$ 17,949,552.90
CMC Energy Services	3701082424	10/7/2024	11/5/2024	$ 602,974.29	29	$ 17,486,254.41
CMC Energy Services	3701070124	7/26/2024	8/23/2024	$ 601,579.48	28	$ 16,844,225.44
CLEAResult Consulting Inc.	110915	11/4/2024	12/3/2024	$ 558,680.15	29	$ 16,201,724.35
CLEAResult Consulting Inc.	000103505	6/12/2024	7/11/2024	$ 465,812.34	29	$ 13,508,557.86
CLEAResult Consulting Inc.	107943	9/4/2024	10/3/2024	$ 449,781.00	29	$ 13,043,649.00
	000120507	5/9/2025	6/6/2025	$ 409,755.98	28	$ 11,473,167.44
	117137	3/3/2025	4/1/2025	$ 371,138.35	29	$ 10,763,012.15
	32356334	1/7/2025	3/19/2025	$ 328,930.32	71	$ 23,354,052.72
CLEAResult Consulting Inc.	104835	7/3/2024	8/1/2024	$ 323,459.10	29	$ 9,380,313.90
CLEAResult Consulting Inc.	000108011A	9/12/2024	10/11/2024	$ 256,916.00	29	$ 7,450,564.00
CLEAResult Consulting Inc.	000103506	6/12/2024	7/11/2024	$ 254,421.68	29	$ 7,378,228.72
THE CADMUS GROUP LLC	INV-325146	9/13/2024	11/8/2024	$ 252,700.48	56	$ 14,151,226.88
	000112674	12/10/2024	1/8/2025	$ 247,523.92	29	$ 7,178,193.68
THE CADMUS GROUP LLC	INV-323681	8/15/2024	10/11/2024	$ 243,392.80	57	$ 13,873,389.60
THE CADMUS GROUP LLC	INV-323083	7/15/2024	9/12/2024	$ 241,699.92	59	$ 14,260,295.28
	INV-333412	3/14/2025	5/12/2025	$ 236,271.99	59	$ 13,940,047.41
	000117302	3/11/2025	4/9/2025	$ 227,850.74	29	$ 6,607,671.46
CLEAResult Consulting Inc.	000109377	10/11/2024	11/8/2024	$ 227,332.21	28	$ 6,365,301.88
	000115797	2/10/2025	3/11/2025	$ 224,709.86	29	$ 6,516,585.94
CLEAResult Consulting Inc.	000104837	7/12/2024	8/9/2024	$ 217,965.41	28	$ 6,103,031.48
	32243524	12/29/2024	4/11/2025	$ 217,316.98	103	$ 22,383,648.94
THE CADMUS GROUP LLC	INV-321589	6/14/2024	8/12/2024	$ 215,511.60	59	$ 12,715,184.40
	INV-334731	4/15/2025	6/13/2025	$ 214,018.92	59	$ 12,627,116.28
	763112AA	2/11/2025	3/12/2025	$ 209,150.00	29	$ 6,065,350.00
	000113093	1/1/2025	1/30/2025	$ 198,778.41	29	$ 5,764,573.89
CLEAResult Consulting Inc.	000106476	8/13/2024	9/11/2024	$ 198,461.91	29	$ 5,755,395.39
	INV-331751	2/14/2025	4/14/2025	$ 198,303.86	59	$ 11,699,927.74
	000120506	5/9/2025	6/6/2025	$ 197,864.77	28	$ 5,540,213.56
CLEAResult Consulting Inc.	000111193	11/11/2024	12/18/2024	$ 195,962.25	37	$ 7,250,603.25
	000118705	4/9/2025	5/8/2025	$ 190,094.37	29	$ 5,512,736.73
CLEAResult Consulting Inc.	000106474	8/13/2024	9/11/2024	$ 180,520.07	29	$ 5,235,082.03
CLEAResult Consulting Inc.	000103504	6/12/2024	7/11/2024	$ 180,056.43	29	$ 5,221,636.47
	000114204	1/10/2025	2/7/2025	$ 178,875.34	28	$ 5,008,509.52
CMC Energy Services	4701100124	11/6/2024	12/5/2024	$ 178,746.75	29	$ 5,183,655.75
CLEAResult Consulting Inc.	000109379	10/11/2024	11/8/2024	$ 167,474.46	28	$ 4,689,284.88
	000112673	12/10/2024	1/8/2025	$ 166,405.20	29	$ 4,825,750.80
THE CADMUS GROUP LLC	INV-326610	10/15/2024	12/13/2024	$ 165,097.40	59	$ 9,740,746.60
CLEAResult Consulting Inc.	000108013	9/12/2024	10/11/2024	$ 155,092.22	29	$ 4,497,674.38
CLEAResult Consulting Inc.	000111194	11/11/2024	12/10/2024	$ 151,720.95	29	$ 4,399,907.55
	000115799	2/10/2025	3/11/2025	$ 150,403.64	29	$ 4,361,705.56
	000120508	5/9/2025	6/6/2025	$ 143,668.48	28	$ 4,022,717.44
CLEAResult Consulting Inc.	000104838	7/12/2024	8/9/2024	$ 142,575.42	28	$ 3,992,111.76
THE CADMUS GROUP LLC	INV-320783	5/15/2024	7/12/2024	$ 138,452.20	58	$ 8,030,227.60
EEC PENNSYLVANIA EVALUATIONS	06212024-PPL	6/21/2024	8/15/2024	$ 132,000.00	55	$ 7,260,000.00
EEC PENNSYLVANIA EVALUATIONS	10282024-PPL	10/28/2024	12/26/2024	$ 132,000.00	59	$ 7,788,000.00
	02262025-PPL	2/26/2025	4/25/2025	$ 132,000.00	58	$ 7,656,000.00
	INV-328154	11/15/2024	1/13/2025	$ 125,800.66	59	$ 7,422,238.94
THE CADMUS GROUP LLC	INV-326710	10/15/2024	12/13/2024	$ 117,448.90	59	$ 6,929,485.10
	INV-330341	1/15/2025	3/14/2025	$ 117,324.10	58	$ 6,804,797.80
	000114205	1/10/2025	2/7/2025	$ 116,576.04	28	$ 3,264,129.12
	INV-329272	12/13/2024	2/10/2025	$ 116,189.34	59	$ 6,855,171.06
	000117301	3/11/2025	4/9/2025	$ 110,561.94	29	$ 3,206,296.26
	000118707	4/9/2025	5/8/2025	$ 108,554.48	29	$ 3,148,079.92
	INVUS243351	12/18/2024	1/16/2025	$ 94,320.76	29	$ 2,735,302.04
CLEAResult Consulting Inc.	000110433	11/1/2024	11/27/2024	$ 75,956.16	26	$ 1,974,860.16
THE CADMUS GROUP LLC	INV-325134	9/13/2024	11/8/2024	$ 73,636.63	56	$ 4,123,651.28
	2025-48	11/15/2024	2/6/2025	$ 70,000.00	83	$ 5,810,000.00
	2512012004	3/5/2025	4/3/2025	$ 67,954.48	29	$ 1,970,679.92
	000116121	3/1/2025	3/28/2025	$ 66,444.30	27	$ 1,793,996.10
	INV-328081	11/15/2024	1/13/2025	$ 60,395.00	59	$ 3,563,305.00
LANDIS+GYR TECHNOLOGY INC	90395570	6/25/2024	11/4/2024	$ 56,319.68	132	$ 7,434,197.76
	741363	2/4/2025	2/14/2025	$ 52,099.20	10	$ 520,992.00
UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740610	8/2/2024	8/8/2024	$ 51,386.20	6	$ 308,317.20
UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740774	9/4/2024	9/11/2024	$ 50,491.35	7	$ 353,439.45
	000113170	1/1/2025	1/30/2025	$ 50,000.00	29	$ 1,450,000.00
	709531709	2/11/2025	3/27/2025	$ 50,000.00	44	$ 2,200,000.00
	741896	6/3/2025	6/20/2025	$ 49,542.90	17	$ 842,229.30
CGI Technologies and Solutions Inc	US002154251	6/3/2024	8/1/2024	$ 49,041.00	59	$ 2,893,419.00

97	CGI Technologies and Solutions Inc	US002161010	9/3/2024	11/1/2024	$ 49,041.00	59	$	2,893,419.00
98		US002167622	12/2/2024	1/30/2025	$ 49,041.00	59	$	2,893,419.00
99		US002175893	3/3/2025	5/1/2025	$ 49,041.00	59	$	2,893,419.00
100		741765	5/5/2025	5/13/2025	$ 48,408.40	8	$	387,267.20
101	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	741029	11/4/2024	11/7/2024	$ 47,596.60	3	$	142,789.80
102		741498	3/4/2025	3/19/2025	$ 47,063.95	15	$	705,959.25
103		741618	4/3/2025	4/10/2025	$ 47,041.55	7	$	329,290.85
104		2503-13	3/21/2025	5/19/2025	$ 46,205.00	59	$	2,726,095.00
105		2503-13A	4/1/2025	5/30/2025	$ 46,205.00	59	$	2,726,095.00
106	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740475	7/3/2024	7/25/2024	$ 45,718.15	22	$	1,005,799.30
107	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740895	10/7/2024	10/24/2024	$ 43,964.00	17	$	747,388.00
108	J.D. Power	INVUS240524R	11/18/2024	12/18/2024	$ 43,871.42	30	$	1,316,142.60
109		2503-10	3/21/2025	5/19/2025	$ 42,231.00	59	$	2,491,629.00
110		INV-329468	12/13/2024	2/10/2025	$ 41,917.50	59	$	2,473,132.50
111		000112631	12/6/2024	1/3/2025	$ 37,978.08	28	$	1,063,386.24
112		000115739	2/7/2025	3/7/2025	$ 37,978.08	28	$	1,063,386.24
113		000117266	3/5/2025	4/3/2025	$ 37,978.08	29	$	1,101,364.32
114		000120451	5/5/2025	6/3/2025	$ 37,978.08	29	$	1,101,364.32
115		741259	1/3/2025	1/30/2025	$ 37,620.10	27	$	1,015,742.70
116	THE NATIONAL THEATRE FOR CHILDREN (NTC)	2973	10/9/2024	10/11/2024	$ 36,720.00	2	$	73,440.00
117	THE NATIONAL THEATRE FOR CHILDREN (NTC)	2977	10/30/2024	11/6/2024	$ 36,720.00	7	$	257,040.00
118	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	741118	12/4/2024	12/9/2024	$ 36,060.65	5	$	180,303.25
119	THE CADMUS GROUP LLC	INV-323084	7/15/2024	9/12/2024	$ 30,035.47	59	$	1,772,092.73
120	CGI Technologies and Solutions Inc	US002154512	6/5/2024	8/2/2024	$ 29,799.00	58	$	1,728,342.00
121		US002165849	11/6/2024	1/3/2025	$ 28,626.00	58	$	1,660,308.00
122	CGI Technologies and Solutions Inc	US002161213	9/4/2024	11/1/2024	$ 28,594.50	58	$	1,658,481.00
123		2501-15	2/1/2025	4/1/2025	$ 28,506.00	59	$	1,681,854.00
124		2502-13	2/20/2025	4/17/2025	$ 28,505.00	56	$	1,596,280.00
125		2504-14	4/21/2025	6/18/2025	$ 28,505.00	58	$	1,653,290.00
126	BELLOMY RESEARCH/SURVEY PTNRS	2405-23	5/29/2024	7/26/2024	$ 27,927.00	58	$	1,619,766.00
127	BELLOMY RESEARCH/SURVEY PTNRS	2406-32	6/27/2024	8/23/2024	$ 27,927.00	57	$	1,591,839.00
128	BELLOMY RESEARCH/SURVEY PTNRS	2407-11	7/22/2024	9/19/2024	$ 27,927.00	59	$	1,647,693.00
129	BELLOMY RESEARCH/SURVEY PTNRS	2409-21	9/25/2024	11/22/2024	$ 27,927.00	58	$	1,619,766.00
130	BELLOMY RESEARCH/SURVEY PTNRS	2410-27	10/25/2024	12/23/2024	$ 27,927.00	59	$	1,647,693.00
131		2412-30	12/11/2024	2/7/2025	$ 27,927.00	58	$	1,619,766.00
132	BELLOMY RESEARCH/SURVEY PTNRS	2408-15	8/23/2024	10/21/2024	$ 27,926.00	59	$	1,647,634.00
133		2411-16	11/21/2024	1/17/2025	$ 27,926.00	57	$	1,591,782.00
134	CGI Technologies and Solutions Inc	US002159117	8/7/2024	10/4/2024	$ 27,303.00	58	$	1,583,574.00
135	CGI Technologies and Solutions Inc	US002163740	10/9/2024	12/6/2024	$ 27,090.00	58	$	1,571,220.00
136		000115740	2/7/2025	3/7/2025	$ 26,967.78	28	$	755,097.84
137		US002167966	12/4/2024	1/31/2025	$ 26,524.50	58	$	1,538,421.00
138	THE CADMUS GROUP LLC	INV-323682	8/15/2024	10/11/2024	$ 26,438.60	57	$	1,507,000.20
139	CGI Technologies and Solutions Inc	US002156788	7/3/2024	8/30/2024	$ 26,322.00	58	$	1,526,676.00
140		18331644	2/12/2025	5/2/2025	$ 26,182.60	79	$	2,068,425.40
141		18320243A	1/9/2025	4/30/2025	$ 25,730.00	111	$	2,856,030.00
142		US002173009	2/5/2025	4/4/2025	$ 25,335.00	58	$	1,469,430.00
143		US002170386	1/8/2025	3/7/2025	$ 25,170.00	58	$	1,459,860.00
144		709515116	12/18/2024	1/31/2025	$ 25,000.00	44	$	1,100,000.00
145	PINNACLE TECHNICAL RESOURCES INC	229-20240829	9/16/2024	10/15/2024	$ 24,439.84	29	$	708,755.36
146	PINNACLE TECHNICAL RESOURCES INC	229-20241031	11/8/2024	12/6/2024	$ 24,439.84	28	$	684,315.52
147		INV-330255	1/15/2025	3/14/2025	$ 23,443.20	58	$	1,359,705.60
148	CGI Technologies and Solutions Inc	US002152466	5/8/2024	7/5/2024	$ 23,410.50	58	$	1,357,809.00
149		229-20241128	12/12/2024	1/10/2025	$ 23,217.85	29	$	673,317.65
150		229-20250227A	2/27/2025	5/12/2025	$ 23,217.85	74	$	1,718,120.90
151		US002176249	3/5/2025	5/2/2025	$ 22,923.00	58	$	1,329,534.00
152		82-20250501	5/15/2025	6/13/2025	$ 21,867.32	29	$	634,152.28
153		2503-11	3/21/2025	5/29/2025	$ 21,623.50	69	$	1,492,021.50
154		451-20250501	5/14/2025	6/12/2025	$ 21,579.68	29	$	625,810.72
155	Fiscal Technologies	INV - FTI7583	9/30/2024	11/27/2024	$ 19,553.72	58	$	1,134,115.76
156		US002179500	4/9/2025	6/6/2025	$ 19,386.00	58	$	1,124,388.00
157	CLEAResult Consulting Inc.	000103409	6/7/2024	7/5/2024	$ 19,000.00	28	$	532,000.00
158		000119623	4/8/2025	5/7/2025	$ 18,172.42	29	$	527,000.18
159		676	4/18/2025	4/28/2025	$ 17,895.00	10	$	178,950.00
160		82-20250403	4/14/2025	5/20/2025	$ 17,631.10	36	$	634,719.60
161		INV-FTI7611	3/1/2025	4/29/2025	$ 17,566.25	59	$	1,036,408.75
162	ALLIED RESOURCES STAFFING SOLUTIONS	84662	10/18/2024	12/16/2024	$ 17,467.87	59	$	1,030,604.33
163		451-20250403	4/11/2025	5/20/2025	$ 17,403.23	39	$	678,725.97
164		6895	1/14/2024	3/14/2025	$ 15,521.18	425	$	6,596,501.50
165	CLEAResult Consulting Inc.	000104839	7/12/2024	8/9/2024	$ 15,517.00	28	$	434,476.00
166	CLEAResult Consulting Inc.	000106475	8/13/2024	9/11/2024	$ 15,517.00	29	$	449,993.00
167	CLEAResult Consulting Inc.	000108012	9/12/2024	10/11/2024	$ 15,517.00	29	$	449,993.00
168	CLEAResult Consulting Inc.	000111192	11/11/2024	12/10/2024	$ 15,517.00	29	$	449,993.00
169		000112672	12/10/2024	1/8/2025	$ 15,517.00	29	$	449,993.00
170		000114206	1/10/2025	2/7/2025	$ 15,517.00	28	$	434,476.00
171		000115798	2/10/2025	3/11/2025	$ 15,517.00	29	$	449,993.00
172		000117300	3/11/2025	4/9/2025	$ 15,517.00	29	$	449,993.00
173		000118706	4/9/2025	5/8/2025	$ 15,517.00	29	$	449,993.00
174		6942	6/13/2025	6/18/2025	$ 13,701.85	5	$	68,509.25
175	CLEAResult Consulting Inc.	000103410	6/7/2024	7/5/2024	$ 13,329.66	28	$	373,230.48
176		486-20241128	12/12/2024	1/10/2025	$ 13,146.55	29	$	381,249.95
177		205-20250227	3/12/2025	4/14/2025	$ 12,693.15	33	$	418,873.95
178		229-20250403	4/11/2025	5/12/2025	$ 12,219.92	31	$	378,817.52
179		677	4/18/2025	4/28/2025	$ 12,040.00	10	$	120,400.00
180		3252957	1/27/2025	3/27/2025	$ 12,000.00	59	$	708,000.00
181	PINNACLE TECHNICAL RESOURCES INC	213-20240704A	7/4/2024	10/23/2024	$ 8,854.61	111	$	982,861.71
182		213-20241003	11/13/2024	1/3/2025	$ 8,854.46	51	$	451,577.46
183	DEBT NEXT	45461A	6/2/2024	7/31/2024	$ 8,500.00	59	$	501,500.00
184	DEBT NEXT	45548	7/1/2024	8/29/2024	$ 8,500.00	59	$	501,500.00
185	DEBT NEXT	45646	8/1/2024	9/27/2024	$ 8,500.00	57	$	484,500.00
186	DEBT NEXT	45734	9/2/2024	10/31/2024	$ 8,500.00	59	$	501,500.00
187	DEBT NEXT	45830	10/1/2024	11/27/2024	$ 8,500.00	57	$	484,500.00
188	DEBT NEXT	45935	11/1/2024	12/30/2024	$ 8,500.00	59	$	501,500.00
189		46131	1/1/2025	2/28/2025	$ 8,500.00	58	$	493,000.00
190		46032	12/1/2024	1/30/2025	$ 8,500.00	60	$	510,000.00
191		46229	2/1/2025	4/1/2025	$ 8,500.00	59	$	501,500.00
192		46330	3/3/2025	5/1/2025	$ 8,500.00	59	$	501,500.00
193		46513	5/1/2025	6/27/2025	$ 8,500.00	57	$	484,500.00
194		46424	4/1/2025	5/30/2025	$ 8,500.00	59	$	501,500.00
195	THE CADMUS GROUP LLC	INV-321594	6/14/2024	8/12/2024	$ 7,967.40	59	$	470,076.60
196	ENERWISE GLOBAL TECHNOLOGIES INC DBA CPOWER	PPLQI 24/25	10/18/2024	11/27/2024	$ 7,527.01	40	$	301,080.40
197	PINNACLE TECHNICAL RESOURCES INC	213-20240829	9/16/2024	10/23/2024	$ 7,083.69	37	$	262,096.53
198	PINNACLE TECHNICAL RESOURCES INC	213-20240801A	8/1/2024	10/23/2024	$ 7,083.69	83	$	587,946.27
199	EXPERIAN	758226	6/6/2024	8/2/2024	$ 6,620.90	57	$	377,391.30
200	EXPERIAN	758835	7/9/2024	9/6/2024	$ 6,620.90	59	$	390,633.10
201	EXPERIAN	759451	8/6/2024	10/4/2024	$ 6,620.90	59	$	390,633.10
202	EXPERIAN	760044	9/6/2024	11/4/2024	$ 6,620.90	59	$	390,633.10
203	EXPERIAN	760673	10/4/2024	12/2/2024	$ 6,620.90	59	$	390,633.10

204		761262	11/6/2024	1/30/2025	$ 6,620.90	85	$	562,776.50
205		763697	3/13/2025	5/9/2025	$ 6,603.27	57	$	376,386.39
206		764290	4/9/2025	6/6/2025	$ 6,603.27	58	$	382,989.66
207		0281576	4/8/2025	6/6/2025	$ 5,943.00	59	$	350,637.00
208		0281337	4/8/2025	6/6/2025	$ 4,900.00	59	$	289,100.00
209	ENERWISE GLOBAL TECHNOLOGIES INC DBA CPOWER	PPLQ423/24	6/17/2024	7/31/2024	$ 4,517.39	44	$	198,765.16
210	THE CADMUS GROUP LLC	INV-320784	5/15/2024	7/12/2024	$ 4,012.50	58	$	232,725.00
211		205-20241128	12/12/2024	5/7/2025	$ 3,846.41	146	$	561,575.86
212		INV-334738	4/15/2025	6/13/2025	$ 2,101.50	59	$	123,988.50
213		254-20250403	4/14/2025	5/13/2025	$ 2,077.04	29	$	60,234.16
214		000119968	4/25/2025	5/15/2025	$ 1,574.14	20	$	31,482.80
215		3993LISKASSOCIATES	9/4/2024	1/8/2025	$ 510.00	126	$	64,260.00
216		455053	12/1/2024	1/30/2025	$ 117.10	60	$	7,026.00
217	EXPERIAN	446481	10/27/2024	12/24/2024	$ 101.80	58	$	5,904.40
218		6000020699	2/2/2025	4/2/2025	$ 75.81	59	$	4,472.79
219		6000010011	12/29/2024	2/26/2025	$ 30.60	59	$	1,805.40
220		6000035204	3/2/2025	4/30/2025	$ 29.54	59	$	1,742.86
221	EXPERIAN	434983	9/1/2024	10/30/2024	$ 20.06	59	$	1,183.54
222	EXPERIAN	424557	6/2/2024	7/31/2024	$ 12.67	59	$	747.53
223		6000066012	4/27/2025	6/25/2025	$ 9.51	59	$	561.09
224	EXPERIAN	CD2501005956	4/26/2024	8/29/2024	$ 9.50	125	$	1,187.50
225	EXPERIAN	441631	9/29/2024	11/27/2024	$ 8.45	59	$	498.55
226	EXPERIAN	427573	6/30/2024	8/28/2024	$ 6.34	59	$	374.06
227		6000049033	3/30/2025	5/28/2025	$ 6.34	59	$	374.06
228	EXPERIAN	429288	7/28/2024	9/25/2024	$ 5.29	59	$	312.11
229	EXPERIAN	CD2411006303	2/23/2024	9/3/2024	$ 3.17	193	$	611.81

PPL Electric Utilities Corporation
Lag in Payment of Postage
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Postage	(4.72) 1/
2	OCA Weighted Average Lag for Postage	2.29 2/
3		
4	Note:	
5	1/ Company filing Volume I, Attachment II-B-4, page 3.	
6	2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.	

	Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total					**$ 7,819,773.16**		**$ 17,940,516.55**
	USPS PO 4135480428	Permit Fees GP055504124-002	7/2/2024	8/1/2024	30.45	30	$ 913.50
	DST OUTPUT	RECUR-EUMAIL2324B	7/4/2024	7/3/2024	552,000.00	-1	$ (552,000.00)
	USPS PO 4134320427	Permit Fee SLLA GP052203124-008	7/19/2024	8/13/2024	30.45	25	$ 761.25
	DST OUTPUT	RECUR-EUMAIL2324B	8/4/2024	8/2/2024	552,000.00	-2	$ (1,104,000.00)
	DST OUTPUT	SEPTEMBER2024POSTAGE	9/4/2024	9/11/2024	552,000.00	7	$ 3,864,000.00
	DST OUTPUT	RECUR-EUMAIL24Q4	10/2/2024	10/3/2024	650,000.00	1	$ 650,000.00
	DST OUTPUT	RECUR-EUMAIL24Q4	11/2/2024	11/1/2024	650,000.00	-1	$ (650,000.00)
	DST OUTPUT	RECUR-EUMAIL24Q4	12/2/2024	12/2/2024	650,000.00	0	$ -
	DST OUTPUT	Q42024ADDITIONALPOSTAG	12/17/2024	12/19/2024	600,000.00	2	$ 1,200,000.00
	USPS PO 4135480428	SLLA Permit Fees & Postage	11/13/2024	12/18/2024	10.45	35	$ 365.75
	USPS PO BOXES ONLINE	Annette Cevis 1/6/2025	1/2/2025	1/7/2025	77	5	$ 385.00
	USPS PO 4150640345	Annette Cevis 3/13/2025	3/7/2025	3/14/2025	146	7	$ 1,022.00
	USPS PO 4122720520	Annette Cevis 5/18/2025	5/13/2025	5/19/2025	146	6	$ 876.00
	QUALITROL COMPANY LLC	C.C.C.	4/16/2025	5/27/2025	316.34	41	$ 12,969.94
	THE UPS STORE 5937	C.C.C.	1/16/2025	1/31/2025	238.58	15	$ 3,578.70
	THE UPS STORE 5937	C.C.C.	1/2/2025	1/31/2025	104.02	29	$ 3,016.58
	THE UPS STORE 5937	C.C.C.	4/14/2025	5/5/2025	139.64	21	$ 2,932.44
	THE UPS STORE 5937	C.C.C.	5/8/2025	6/17/2025	139.64	40	$ 5,585.60
	THE UPS STORE 5167	SEL-487V Manufacturer Repair	5/16/2025	6/3/2025	423.68	18	$ 7,626.24
	THE UPS STORE 5003	Bender Personal Items	2/27/2025	3/6/2025	178.19	7	$ 1,247.33
	USPS PO 4111600407	Service Center Supplies	2/13/2025	3/6/2025	9.35	21	$ 196.35
	USPS PO 4111600407	Fast Track Seal Delivery	4/11/2025	4/17/2025	6.1	6	$ 36.60
	USPS PO 4111600407	Fast Track Seal Delivery	4/10/2025	4/17/2025	9.35	7	$ 65.45
	USPS PO 4111600407	Fast Track Meter Seals-Central	4/29/2025	5/23/2025	10.71	24	$ 257.04
	USPS PO 4111600407	Fast Track Meter Seals-Central	5/16/2025	5/23/2025	25.1	7	$ 175.70
	THE UPS STORE 7496	Bartonsville ETM Repair Postage	2/12/2025	2/25/2025	14.14	13	$ 183.82
	THE UPS STORE 3853	Battery monitor Return	2/20/2025	3/6/2025	40.83	14	$ 571.62
	THE UPS STORE 3853	Engleside Switch	3/6/2025	3/10/2025	16.59	4	$ 66.36
	USPS PO 4101290951	BRM Permit Fee	1/3/2025	3/20/2025	350	76	$ 26,600.00
	USPS PO 4162960169	Postage	4/3/2025	4/14/2025	30.67	11	$ 337.37
	THE UPS STORE 5937	Postage to ship emergent oil	1/17/2025	1/24/2025	63.74000001	7	$ 446.18
	THE UPS STORE 5937	Postage to ship emergent oil	1/17/2025	1/24/2025	63.73999999	7	$ 446.18
	THE UPS STORE 5937	Postage to ship emergent oil	1/17/2025	1/24/2025	63.73999999	7	$ 446.18
	FEDEX880057188981	FEDEX to ship circuit board	4/5/2025	4/25/2025	17.54	20	$ 350.80
	THE UPS STORE 5937	Postage to ship oil samples	4/21/2025	4/28/2025	158.09	7	$ 1,106.63
	THE UPS STORE 5937	Postage to oil, Lawnton sub	5/7/2025	5/28/2025	140.24	21	$ 2,945.04
	THE UPS STORE 5937	Postage to ship oil- Donnerville	5/8/2025	5/28/2025	202.9	20	$ 4,058.00
	THE UPS STORE 4517	Postage to ship oil, Heidelburg	5/13/2025	5/28/2025	168.93	15	$ 2,533.95
	THE UPS STORE 4803	Postage to ship oil,Saucon Park	5/20/2025	5/28/2025	178.52	8	$ 1,428.16
	THE UPS STORE 5937	Postage to ship oil	5/21/2025	5/28/2025	44.88	7	$ 314.16
	USPS PO 4110080962	Horowski_CCreport01212025	1/7/2025	2/3/2025	10.45	27	$ 282.15
	FEDEX287070491742	CC Charges_MarApr_Horowski	4/2/2025	4/15/2025	206.09	13	$ 2,679.17
	FEDEX940982068086	CC Charges_MarApr_Horowski	4/1/2025	4/15/2025	14.3	14	$ 200.20
	USPS PO 4162560168	Horowski_CCreport_April25	4/23/2025	5/7/2025	10.1	14	$ 141.40
	United States Postal Service	Postage	1/10/2025	1/14/2025	7.8	4	$ 31.20
	United States Postal Service	Postage	2/3/2025	2/5/2025	14.95	2	$ 29.90
	United States Postal Service	Postage	3/13/2025	3/21/2025	9.75	8	$ 78.00
	United States Postal Service	Postage	3/24/2025	4/2/2025	76.25	9	$ 686.25
	United States Postal Service	Postage	4/4/2025	4/7/2025	18.2	3	$ 54.60
	United States Postal Service	Postage	5/5/2025	5/6/2025	17.55	1	$ 17.55
	United States Postal Service	Postage	6/27/2025	6/30/2025	97.7	3	$ 293.10
	USPS PO 4185280187	Go Beyond Mailing	4/15/2025	4/21/2025	73	6	$ 438.00
	USPS.COM CLICKNSHIP	Postage	4/24/2025	4/28/2025	4.14	4	$ 16.56
	USPS PO 4192670782	USPS	2/19/2025	2/24/2025	14.6	5	$ 73.00
	US POSTAL SERVICE	Jeff Wheadon Certified Mail	2/21/2025	4/30/2025	8.46	68	$ 575.28
	USPS	Postage	1/16/2025	1/17/2025	8.45	1	$ 8.45
	USPS	Postage	1/8/2025	1/17/2025	11.7	9	$ 105.30
	USPS	Postage	2/3/2025	2/10/2025	34.45	7	$ 241.15
	USPS	Postage	2/3/2025	2/10/2025	73	7	$ 511.00
	USPS	Postage	1/29/2025	2/10/2025	5.85	12	$ 70.20
	USPS	Postage	1/27/2025	2/10/2025	9.75	14	$ 136.50
	USPS	Postage	5/7/2025	5/15/2025	15.6	8	$ 124.80
	Usps	Postage	5/2/2025	5/15/2025	15.6	13	$ 202.80
	Usps	Postage	5/2/2025	5/15/2025	73	13	$ 949.00
	Usps	Postage	4/11/2025	5/15/2025	14.3	34	$ 486.20
	Usps	Postage	5/14/2025	5/15/2025	7.8	1	$ 7.80
	FEDEX772004014250	Transportation Expenses	2/18/2025	2/25/2025	12.94	7	$ 90.58
	FEDEX772003782224	Transportation Expenses	2/18/2025	2/25/2025	14.58	7	$ 102.06
	FEDEX772358937493	Transportation Expenses	3/8/2025	4/3/2025	14.58	26	$ 379.08
	FEDEX880048515217	Transportation Expenses	4/8/2025	4/30/2025	14.58	22	$ 320.76
	FEDEX 00011007	Transportation Expenses	6/3/2025	6/24/2025	103.79	21	$ 2,179.59
	USPS PO 4184640262	Various Tier II Invoices - #1	3/27/2025	4/7/2025	2.31	11	$ 25.41
	United States Postal Service	Transmission Mailers	1/27/2025	2/18/2025	17.94	22	$ 394.68
	United States Postal Service	Transmission Mailers	2/3/2025	2/18/2025	63.48	15	$ 952.20
	United States Postal Service	Transmission Mailers	2/4/2025	2/18/2025	46.92	14	$ 656.88
	United States Postal Service	Transmission Mailers	2/14/2025	2/18/2025	63.48	4	$ 253.92
	United States Postal Service	Transmission Mailers	2/21/2025	2/27/2025	62.1	6	$ 372.60
	United States Postal Service	Transmission Mailers	2/28/2025	3/14/2025	4.14	14	$ 57.96
	United States Postal Service	Transmission Mailers	3/14/2025	3/24/2025	42.78	10	$ 427.80
	United States Postal Service	Transmission Mailers	4/4/2025	4/14/2025	110.57	10	$ 1,105.70
	United States Postal Service	Transmission Mailers	4/18/2025	4/28/2025	20.7	10	$ 207.00
	United States Postal Service	Transmission Mailers	5/2/2025	5/27/2025	25.98	25	$ 649.50

95	United States Postal Service	Transmission Mailers	5/9/2025	5/27/2025	77.28	18	$	1,391.04
96	United States Postal Service	Transmission Mailers	5/23/2025	5/30/2025	5.52	7	$	38.64
97	USPS PO 4107320815	USPS	2/5/2025	2/11/2025	16.37	6	$	98.22
98	USPS PO 4155600754	USPS	1/29/2025	2/7/2025	2.31	9	$	20.79
99	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	7.504	6	$	45.02
100	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	22.512	6	$	135.07
101	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	22.512	6	$	135.07
102	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	22.512	6	$	135.07
103	USPS PO 4155600754	USPS	5/6/2025	5/12/2025	18.25	6	$	109.50
104	USPS PO 4155600754	USPS	5/6/2025	5/12/2025	54.75	6	$	328.50
105	USPS PO 4153720337	Safety Book Dispersion	1/24/2025	2/5/2025	48.24	12	$	578.88
106	THE UPS STORE 7216	UPS store	1/16/2025	1/24/2025	120.88	8	$	967.04
107	USPS PO 4153280057	Sweigart - January Expense	1/24/2025	2/3/2025	14.65	10	$	146.50
108	USPS PO 4110080962	Sweigart expense	3/27/2025	6/30/2025	20.2	95	$	1,919.00
109	United States Postal Service	mailing	1/7/2025	1/24/2025	111.6	17	$	1,897.20
110	United States Postal Service	mailing	2/4/2025	2/10/2025	52.74	6	$	316.44
111	United States Postal Service	mailing	1/28/2025	2/10/2025	93.76	13	$	1,218.88
112	United States Postal Service	mailing	3/6/2025	3/31/2025	28.74	25	$	718.50
113	United States Postal Service	mailing	3/21/2025	3/31/2025	15.18	10	$	151.80
114	United States Postal Service	Mailing	5/9/2025	5/22/2025	74.52	13	$	968.76
115	USPS PO 4114120411	Postage	1/14/2025	2/26/2025	9.9	43	$	425.70
116	USPS PO 4114120411	Postage	1/17/2025	2/26/2025	10.45	40	$	418.00
117	United States Postal Service	Certificate of Mailing	1/21/2025	5/15/2025	5.52	114	$	629.28
118	US Postal Service	Certificate of Mailing	1/28/2025	5/15/2025	4.14	107	$	442.98
119	US Postal Service	Certificate of Mailing	2/27/2025	5/15/2025	2.93	77	$	225.61
120	US Postal Service	Certificate of Mailing	3/13/2025	5/15/2025	2.93	63	$	184.59
121	US Postal Service	Certificate of Mailing	4/16/2025	5/15/2025	8.28	29	$	240.12
122	United States Postal Service	Certificate of Mailing	5/5/2025	5/19/2025	4.14	14	$	57.96
123	US Postal Service	Certificate of Mailing	5/14/2025	5/19/2025	4.14	5	$	20.70
124	USPS PO 4159200445	GP SLLA SUNB-LOCK SEG 1	1/15/2025	4/7/2025	22.49	82	$	1,844.18
125	PITNEY BOWES LEASING-S	Scranton Pitney Bowes Lease	3/10/2025	5/28/2025	282.25	79	$	22,297.75
126	USPS PO 4166900346	postage/lunch	3/7/2025	6/2/2025	16.65	87	$	1,448.55
127		RECUR-EUMAIL25	1/4/2025	1/30/2025	600000	26	$	15,600,000.00
128		RECUR-EUMAIL25	2/4/2025	2/4/2025	600000	0	$	-
129		RECUR-EUMAIL25	3/4/2025	3/4/2025	600000	0	$	-
130		RECUR-EUMAIL25	4/4/2025	4/4/2025	600000	0	$	-
131		RECUR-EUMAIL25	5/4/2025	5/2/2025	600000	-2	$	(1,200,000.00)
132		RECUR-EUMAIL25	6/4/2025	6/4/2025	600000	0	$	-
133		UNITED05302025	5/30/2025	5/29/2025	7500	-1	$	(7,500.00)

PPL Electric Utilities Corporation
Lag in Payment of Telephone & Leased Wires
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Telephone & Leased Wires	33.82 1/
2	OCA Weighted Average Lag for Telephone & Leased Wires	38.70 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 41,467,248.51**		**$ 1,604,644,522.79**
AT&T Mobility-CC	QBH102024	11/4/2024	12/2/2024	$ 2,747,456.88	28	$ 76,928,792.64
AT&T Mobility-CC	QBH092024	10/4/2024	11/1/2024	$ 2,665,388.32	28	$ 74,630,872.96
	QBH012025	2/4/2025	2/28/2025	$ 2,279,997.84	24	$ 54,719,948.16
	QBH122024	1/4/2025	1/31/2025	$ 2,546,475.57	27	$ 68,754,840.39
	QBH112024	12/4/2024	1/2/2025	$ 2,697,683.82	29	$ 78,232,830.78
AT&T Mobility-CC	QBH082024	9/4/2024	10/15/2024	$ 3,794,697.60	41	$ 155,582,601.60
AT&T Mobility-CC	QBH072024	8/4/2024	10/15/2024	$ 6,475,158.00	72	$ 466,211,376.00
AT&T Mobility-CC	QBH062024	7/4/2024	8/2/2024	$ 2,574,758.04	29	$ 74,667,983.16
	QBH042025	5/4/2025	5/23/2025	$ 1,648,168.87	19	$ 31,315,208.53
AT&T Mobility-CC	QBH052024	6/4/2024	7/2/2024	$ 2,427,199.32	28	$ 67,961,580.96
	QBH032025	4/4/2025	5/9/2025	$ 2,987,888.05	35	$ 104,576,081.75
	QBH022025	3/4/2025	4/11/2025	$ 3,209,388.04	38	$ 121,956,745.52
	6106816552	2/23/2025	4/10/2025	$ 453,354.38	46	$ 20,854,301.48
	9979506054	11/23/2024	1/6/2025	$ 432,747.92	44	$ 19,040,908.48
	6104364492	1/23/2025	3/7/2025	$ 418,903.42	43	$ 18,012,847.06
VERIZON WIRELESS	9977075358	10/23/2024	12/6/2024	$ 426,302.80	44	$ 18,757,323.20
	6101926342	12/23/2024	2/5/2025	$ 425,802.08	44	$ 18,735,291.52
VERIZON WIRELESS	9974638830	9/23/2024	11/6/2024	$ 424,373.40	44	$ 18,672,429.60
	6111798300A	4/23/2025	6/6/2025	$ 423,250.08	44	$ 18,623,003.52
VERIZON WIRELESS	997229033	8/23/2024	10/4/2024	$ 402,664.92	42	$ 16,911,926.64
VERIZON WIRELESS	9969856250	7/23/2024	9/6/2024	$ 424,702.80	45	$ 19,111,626.00
VERIZON WIRELESS	9964949381	5/24/2024	7/5/2024	$ 386,652.00	42	$ 16,239,384.00
VERIZON WIRELESS	9967398417A	6/23/2024	8/6/2024	$ 404,975.12	44	$ 17,818,905.28
	6109304342	3/23/2025	5/9/2025	$ 425,402.64	47	$ 19,993,924.08
LOWER ALLEN TOWNSHIP	ACCT6000250-03RDQ2024	7/1/2024	7/16/2024	$ 37,905.00	15	$ 568,575.00
LOWER ALLEN TOWNSHIP	ACCT6000250-04THQ2024	10/1/2024	10/17/2024	$ 40,432.00	16	$ 646,912.00
	ACCT6000250-01STQ2025	1/1/2025	1/22/2025	$ 53,067.00	21	$ 1,114,407.00
	ACCT6000250-02NDQ2025	4/1/2025	4/15/2025	$ 35,378.00	14	$ 495,292.00
AT&T Mobility-CC	TCG2405/215023537A	6/9/2024	7/8/2024	$ 54,544.94	29	$ 1,581,803.26
Silver Spring Township	ACCT31709-0JULY2024	6/30/2024	7/11/2024	$ 9,424.80	11	$ 103,672.80
Silver Spring Township	ACCT31709-0AUG2024	7/31/2024	8/14/2024	$ 11,995.20	14	$ 167,932.80
Silver Spring Township	ACCT31709-0SEPT2024	9/1/2024	9/12/2024	$ 9,424.80	11	$ 103,672.80
Silver Spring Township	ACCT31709-0OCT2024	9/30/2024	10/15/2024	$ 12,852.00	15	$ 192,780.00
Silver Spring Township	ACCT31709-0NOV2024	11/1/2024	11/12/2024	$ 9,424.80	11	$ 103,672.80
Silver Spring Township	ACCT31709-0DEC2024	12/1/2024	12/17/2024	$ 13,708.80	16	$ 219,340.80
	ACCT31709-0JAN2025	1/1/2025	1/14/2025	$ 11,138.40	13	$ 144,799.20
	ACCT31709-0FEB2025	2/1/2025	2/14/2025	$ 11,138.40	13	$ 144,799.20
	ACCT31709-0MARCH2025	3/1/2025	3/19/2025	$ 15,422.40	18	$ 277,603.20
	ACCT31709-0APR2025	4/1/2025	4/15/2025	$ 11,995.20	14	$ 167,932.80
	ACCT31709-0MAY2025	5/1/2025	5/7/2025	$ 5,140.80	6	$ 30,844.80
	ACCT31709-0JUNE2025	6/1/2025	6/11/2025	$ 8,568.00	10	$ 85,680.00
LOWER ALLEN TOWNSHIP	ACCT6001330-03RDQ2024	7/1/2024	7/16/2024	$ 1,995.00	15	$ 29,925.00
LOWER ALLEN TOWNSHIP	ACCT6001330-04THQ2024	10/1/2024	10/17/2024	$ 2,128.00	16	$ 34,048.00
	ACCT6001330-01STQ2025	1/1/2025	1/22/2025	$ 2,793.00	21	$ 58,653.00
	ACCT6001330-02NDQ2025	4/1/2025	4/15/2025	$ 1,862.00	14	$ 26,068.00
AMAZON MKTPL*N65400NS0	Phone holder's	6/3/2025	6/9/2025	$ 571.80	6	$ 3,430.80
AMAZON MKTPL*N68SR5N20	Phone holder's	6/3/2025	6/9/2025	$ 571.80	6	$ 3,430.80
AMAZON MKTPL*N69H10NA0	Phone holder's	6/3/2025	6/9/2025	$ 571.80	6	$ 3,430.80
AMAZON MKTPL*N655P7AH1	Phone holder's	6/2/2025	6/9/2025	$ 548.66	7	$ 3,840.62
LOWER ALLEN TOWNSHIP	ACCT6000230-03RDQ2024	7/1/2024	7/16/2024	$ 285.00	15	$ 4,275.00
LOWER ALLEN TOWNSHIP	ACCT6000230-04THQ2024	10/1/2024	10/17/2024	$ 304.00	16	$ 4,864.00
	ACCT6000230-01STQ2025	1/1/2025	1/22/2025	$ 399.00	21	$ 8,379.00
	ACCT6000230-02NDQ2025	4/1/2025	4/15/2025	$ 266.00	14	$ 3,724.00

PPL Electric Utilities Corporation
Lag in Payment of Rents
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Rents	16.56 1/
2	OCA Weighted Average Lag for Rents	27.04 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**2,709,813.71**		**$ 73,280,062.39**
	RENT-MARCH2025	3/11/2025	3/14/2025	$ 226,758.00	3	$ 680,274.00
	RENT-APRIL2025	3/24/2025	3/25/2025	$ 226,758.00	1	$ 226,758.00
	RENT-MAY2025	4/21/2025	4/22/2025	$ 226,758.00	1	$ 226,758.00
	RENT-JUNE2025	5/20/2025	5/21/2025	$ 226,758.00	1	$ 226,758.00
	RENT-JULY2025	6/23/2025	6/24/2025	$ 226,758.00	1	$ 226,758.00
ALLENTOWN PARKING AUTHORITY	10079-AUGUSTRENT	7/15/2024	7/15/2024	$ 143,500.00	0	$ -
ALLENTOWN PARKING AUTHORITY	10174-SEPTRENT	8/6/2024	8/7/2024	$ 143,500.00	1	$ 143,500.00
ALLENTOWN PARKING AUTHORITY	10283-OCTOBERRENT	9/1/2024	9/5/2024	$ 143,500.00	4	$ 574,000.00
	1803144809	12/2/2024	2/7/2025	$ 98,735.10	67	$ 6,615,251.70
	RMC022425	2/24/2025	6/11/2025	$ 80,237.18	107	$ 8,585,378.26
RAILROAD MANAGEMENT COMPANY IV LLC	RMC062724	7/1/2024	8/6/2024	$ 58,563.16	36	$ 2,108,273.76
	012525	12/1/2024	1/14/2025	$ 46,968.33	44	$ 2,066,606.52
SEPTA	142996	6/9/2024	8/2/2024	$ 40,629.41	54	$ 2,193,988.14
	022521	1/1/2025	1/31/2025	$ 32,835.29	30	$ 985,058.70
READING & NORTHERN REAL ESTATE COMPANY	082413	7/1/2024	8/2/2024	$ 29,341.94	32	$ 938,942.08
PA DEPT OF ENVIRONMENTAL PROTECTION	1803080840	7/1/2024	8/5/2024	$ 12,000.00	35	$ 420,000.00
	A6811502	4/11/2025	5/9/2025	$ 11,146.00	28	$ 312,088.00
Commonwealth of Pennsylvania DCNR	1803120178	10/2/2024	12/4/2024	$ 10,500.00	63	$ 661,500.00
	243675925-001	2/4/2025	3/5/2025	$ 9,607.92	29	$ 278,629.68
PA DEPARTMENT OF TRANSPORTATION	780011802410O1BR	10/1/2024	10/21/2024	$ 8,201.93	20	$ 164,038.60
	DLS2251079.1	11/1/2024	2/10/2025	$ 8,200.00	101	$ 828,200.00
	1803156002	1/2/2025	2/11/2025	$ 7,500.00	40	$ 300,000.00
	1803112484	12/4/2024	2/27/2025	$ 7,500.00	85	$ 637,500.00
PENNSYLVANIA NORTHEAST REGIONAL RAILROAD AUTHORITY	9376	6/24/2024	12/4/2024	$ 6,789.21	163	$ 1,106,641.23
READING & NORTHERN REAL ESTATE COMPANY	102414	9/1/2024	10/2/2024	$ 6,712.61	31	$ 208,090.91
	8000048751	5/1/2025	5/19/2025	$ 6,250.13	18	$ 112,502.34
NRPC AMTRAK	8000050604	5/1/2024	12/4/2024	$ 6,052.28	217	$ 1,313,344.76
	1803156051	1/1/2025	2/11/2025	$ 6,000.00	41	$ 246,000.00
	9312320978	3/18/2025	4/16/2025	$ 5,905.91	29	$ 171,271.39
NRPC AMTRAK	8000050353	5/1/2024	12/4/2024	$ 4,947.56	217	$ 1,073,620.52
	A6526506	4/11/2025	5/9/2025	$ 4,944.00	28	$ 138,432.00
	A6526507	4/11/2025	5/9/2025	$ 4,944.00	28	$ 138,432.00
	A6526508	4/11/2025	5/9/2025	$ 4,944.00	28	$ 138,432.00
	A6526509	4/25/2025	5/23/2025	$ 4,944.00	28	$ 138,432.00
UNITED RENTALS-PPL - Lancaster, PA	176072849-065	11/13/2019	9/13/2024	$ 4,821.54	1766	$ 8,514,839.64
UNITED RENTALS-PPL - Lancaster, PA	176072849 066	9/28/2024	10/25/2024	$ 4,821.54	27	$ 130,181.58
	176072849-071	2/15/2025	3/14/2025	$ 4,821.54	27	$ 130,181.58
	176072849-072	3/15/2025	4/11/2025	$ 4,821.54	27	$ 130,181.58
	176072849-073	4/12/2025	5/9/2025	$ 4,821.54	27	$ 130,181.58
	176072849-074	5/10/2025	6/6/2025	$ 4,821.54	27	$ 130,181.58
PA DEPT OF ENVIRONMENTAL PROTECTION	1803080766	7/1/2024	8/5/2024	$ 4,500.00	35	$ 157,500.00
HERC RENTALS	Herc Rentals Nov/Dec 2024	2/18/2025	2/24/2025	$ 4,475.94	6	$ 26,855.64
UNITED RENTALS-PPL - Lancaster, PA	176072849-061	5/11/2024	9/6/2024	$ 4,292.16	118	$ 506,474.88
UNITED RENTALS-PPL - Lancaster, PA	176072849-062	6/8/2024	9/10/2024	$ 4,292.16	94	$ 403,463.04
UNITED RENTALS-PPL - Lancaster, PA	176072849-064	8/3/2024	9/10/2024	$ 4,292.16	38	$ 163,102.08
UNITED RENTALS-PPL - Lancaster, PA	176072849-063	7/6/2024	11/4/2024	$ 4,292.16	121	$ 519,351.36
	A7120001	4/14/2025	5/13/2025	$ 4,195.60	29	$ 121,672.40
	A7120201	2/3/2025	4/9/2025	$ 4,120.00	65	$ 267,800.00
	243883780-001	2/4/2025	3/5/2025	$ 4,045.44	29	$ 117,317.76
	245969653-001	3/25/2025	4/23/2025	$ 4,045.44	29	$ 117,317.76
	A7120002	4/11/2025	5/9/2025	$ 4,035.60	28	$ 112,996.80
	A7120003	4/11/2025	5/9/2025	$ 4,035.60	28	$ 112,996.80
	A7120004	5/5/2025	6/3/2025	$ 4,035.60	29	$ 117,032.40
	A7359002	5/19/2025	6/17/2025	$ 4,035.60	29	$ 117,032.40
	32523	2/1/2025	2/28/2025	$ 4,008.64	27	$ 108,233.28
	247890388-001	5/28/2025	6/26/2025	$ 4,005.50	29	$ 116,159.50
	A7120202	4/11/2025	5/9/2025	$ 3,960.00	28	$ 110,880.00
	A7120203	4/11/2025	5/9/2025	$ 3,960.00	28	$ 110,880.00
	A7120204	5/5/2025	6/3/2025	$ 3,960.00	29	$ 114,840.00
STRAWBERRY SQUARE ASSOCIATES	RECUR_HARRISBURNRENT25	11/22/2024	11/22/2024	$ 3,912.50	0	$ -
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT25	12/22/2024	12/20/2024	$ 3,912.50	-2	$ (7,825.00)
	RECUR-HARRISBURGRENT25	1/22/2025	1/22/2025	$ 3,912.50	0	$ -
	RECUR-HARRISBURGRENT25	2/22/2025	2/21/2025	$ 3,912.50	-1	$ (3,912.50)
	RECUR-HARRISBURGRENT25	3/22/2025	3/21/2025	$ 3,912.50	-1	$ (3,912.50)
	RECUR-HARRISBURGRENT25	4/22/2025	4/22/2025	$ 3,912.50	0	$ -
	RECUR-HARRISBURGRENT25	5/22/2025	5/22/2025	$ 3,912.50	0	$ -
	RECUR-HARRISBURGRENT25	6/22/2025	6/20/2025	$ 3,912.50	-2	$ (7,825.00)
Cleveland Brothers Equipment Co., Inc.	A6732901	10/29/2024	12/6/2024	$ 3,842.00	38	$ 145,996.00
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	7/18/2024	7/17/2024	$ 3,833.33	-1	$ (3,833.33)
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	8/18/2024	8/15/2024	$ 3,833.33	-3	$ (11,499.99)
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	9/18/2024	9/17/2024	$ 3,833.33	-1	$ (3,833.33)
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	10/18/2024	10/17/2024	$ 3,833.33	-1	$ (3,833.33)
HERC RENTALS	12954502-30 man lift rental	2/25/2025	3/25/2025	$ 3,807.17	28	$ 106,600.76
	A7133901	4/14/2025	5/13/2025	$ 3,616.00	29	$ 104,864.00
PENNSYLVANIA NORTHEAST REGIONAL RAILROAD AUTHORITY	9390	7/24/2024	8/5/2024	$ 3,611.23	12	$ 43,334.76
	DLS2251109.1	3/11/2025	4/30/2025	$ 3,600.00	50	$ 180,000.00
HERC RENTALS INC	34931924-001	9/16/2024	11/14/2024	$ 3,528.61	59	$ 208,187.99
	A7133902	4/11/2025	5/9/2025	$ 3,456.00	28	$ 96,768.00
	A7133903	4/11/2025	5/9/2025	$ 3,456.00	28	$ 96,768.00
Cleveland Brothers Equipment Company, INC.	A3630705	12/7/2022	7/9/2024	$ 3,448.00	580	$ 1,999,840.00
SWB - ADMAR	Rental	2/3/2025	3/12/2025	$ 3,393.70	37	$ 125,566.90
SWB - ADMAR	Rental	1/6/2025	3/12/2025	$ 3,393.70	65	$ 220,590.50
STEPHENSON EQUIPMENT - H	Boom Truck Rental	4/10/2025	4/22/2025	$ 3,392.00	12	$ 40,704.00
	A6643501	1/7/2025	1/22/2025	$ 3,368.00	15	$ 50,520.00
	35178986-001	1/17/2025	3/17/2025	$ 3,337.56	59	$ 196,916.04
Cleveland Brothers Equipment Company, INC.	A3630704	11/8/2022	7/9/2024	$ 3,300.00	609	$ 2,009,700.00

99	Cleveland Brothers Equipment Company, INC.	A3630703A	10/10/2022	7/22/2024	$ 3,300.00	651	$	2,148,300.00
100	Cleveland Brothers Equipment Company, INC.	A3630702A	8/5/2024	10/3/2024	$ 3,300.00	59	$	194,700.00
101	Commonwealth of Pennsylvania DCNR	1803121754	10/8/2024	12/4/2024	$ 3,210.00	57	$	182,970.00
102		8000048531	5/1/2025	5/19/2025	$ 3,140.69	18	$	56,532.42
103	HERC RENTALS	Equipment Rentals	1/10/2025	1/22/2025	$ 3,107.24	12	$	37,286.88
104		9450	1/13/2025	4/10/2025	$ 3,033.00	87	$	263,871.00
105	HERC RENTALS	13853571 manlift rental	3/25/2025	4/3/2025	$ 2,971.73	9	$	26,745.57
106	EAST PENN RAILROAD LLC	EP2250526	1/1/2025	12/31/2024	$ 2,971.41	-1	$	(2,971.41)
107		A7121901	2/3/2025	4/9/2025	$ 2,880.00	65	$	187,200.00
108	SWB - ADMAR	Rentals	3/3/2025	5/5/2025	$ 2,863.80	63	$	180,419.40
109	HERC RENTALS INC	34971714-001	10/16/2024	12/13/2024	$ 2,795.52	58	$	162,140.16
110		35178986-002	1/29/2025	4/8/2025	$ 2,790.00	69	$	192,510.00
111	HERC RENTALS	Equipment Rentals	1/10/2025	1/22/2025	$ 2,787.44	12	$	33,449.28
112	UNITED RENTALS-PPL - Lancaster, PA	234802515-005	9/14/2024	10/11/2024	$ 2,734.26	27	$	73,825.02
113	UNITED RENTALS-PPL - Lancaster, PA	234802515-006	10/12/2024	11/8/2024	$ 2,734.26	27	$	73,825.02
114	UNITED RENTALS-PPL - Lancaster, PA	234802515-007	11/9/2024	12/6/2024	$ 2,734.26	27	$	73,825.02
115		234802515-008	12/7/2024	1/3/2025	$ 2,734.26	27	$	73,825.02
116		35293866-001	3/14/2025	5/12/2025	$ 2,720.26	59	$	160,495.34
117		A7121902	4/11/2025	5/9/2025	$ 2,720.00	28	$	76,160.00
118		A7121903	4/11/2025	5/9/2025	$ 2,720.00	28	$	76,160.00
119		A7121904	5/5/2025	6/3/2025	$ 2,720.00	29	$	78,880.00
120	UNITED RENTALS	Lift rental HARSC	2/20/2025	3/12/2025	$ 2,703.18	20	$	54,063.60
121	UNITED RENTALS-PPL - Lancaster, PA	240290119-001	11/9/2024	12/6/2024	$ 2,609.30	27	$	70,451.10
122	PENNSYLVANIA NORTHEAST REGIONAL RAILROAD AUTHORITY	9421	10/11/2024	12/4/2024	$ 2,601.12	54	$	140,460.48
123		A7424301	4/25/2025	5/23/2025	$ 2,592.00	28	$	72,576.00
124	HERC RENTALS	Equipment Rentals	12/12/2024	1/2/2025	$ 2,590.27	21	$	54,395.67
125		234802515-009	1/6/2025	2/4/2025	$ 2,547.28	29	$	73,871.12
126		35261717-001	2/12/2025	4/11/2025	$ 2,511.00	58	$	145,638.00
127	HERC RENTALS INC	34956197- 001	10/4/2024	12/2/2024	$ 2,509.83	59	$	148,079.97
128	UNITED RENTALS-PPL - Lancaster, PA	231924768-003	6/7/2024	7/5/2024	$ 2,489.82	28	$	69,714.96
129	UNITED RENTALS-PPL - Lancaster, PA	231924768-004	7/5/2024	8/2/2024	$ 2,489.82	28	$	69,714.96
130	UNITED RENTALS-PPL - Lancaster, PA	231924768-005	8/2/2024	8/30/2024	$ 2,489.82	28	$	69,714.96
131	UNITED RENTALS-PPL - Lancaster, PA	231924768-006	8/30/2024	9/27/2024	$ 2,489.82	28	$	69,714.96
132		A7134001	2/3/2025	4/9/2025	$ 2,480.00	65	$	161,200.00
133	HERC RENTALS INC	34757205-001	7/12/2024	9/9/2024	$ 2,468.02	59	$	145,613.18
134		A7358902	5/19/2025	6/17/2025	$ 2,432.00	29	$	70,528.00
135		35454929-001	4/30/2025	6/27/2025	$ 2,409.35	58	$	139,742.30
136		A6820201A	1/16/2025	4/14/2025	$ 2,377.00	88	$	209,176.00
137	Commonwealth of Pennsylvania DCNR	1803134265	11/2/2024	12/16/2024	$ 2,376.00	44	$	104,544.00
138		9458	1/22/2025	2/12/2025	$ 2,370.10	21	$	49,772.10
139		35155154-001	12/18/2024	2/14/2025	$ 2,333.86	58	$	135,363.88
140	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080736	7/1/2024	8/5/2024	$ 2,250.00	35	$	78,750.00
141	UNITED RENTALS-PPL - Lancaster, PA	241415548-001	11/15/2024	12/13/2024	$ 2,235.76	28	$	62,601.28
142		240290119-002	12/7/2024	1/3/2025	$ 2,208.30	27	$	59,624.10
143		240290119-003	1/4/2025	1/31/2025	$ 2,208.30	27	$	59,624.10
144		240290119-004	2/1/2025	2/28/2025	$ 2,208.30	27	$	59,624.10
145		240290119-005	3/1/2025	3/28/2025	$ 2,208.30	27	$	59,624.10
146		240290119-006	3/29/2025	4/25/2025	$ 2,208.30	27	$	59,624.10
147		240290119-007	4/26/2025	5/23/2025	$ 2,208.30	27	$	59,624.10
148		240290119-008	5/24/2025	6/20/2025	$ 2,208.30	27	$	59,624.10
149	UNITED RENTALS-PPL - Lancaster, PA	239484016-001	10/1/2024	12/6/2024	$ 2,191.90	66	$	144,665.40
150		245958763-001	4/17/2025	5/16/2025	$ 2,165.04	29	$	62,786.16
151		35267855-001	2/11/2025	4/11/2025	$ 2,162.54	59	$	127,589.86
152		A6487601A	9/3/2024	4/9/2025	$ 2,135.00	218	$	465,430.00
153		1803033427	3/2/2024	3/31/2025	$ 2,084.00	394	$	821,096.00
154		1803179848	3/2/2025	4/21/2025	$ 2,084.00	50	$	104,200.00
155		FTI-90001634	2/13/2025	2/27/2025	$ 2,070.83	14	$	28,991.62
156		35073881-001	11/12/2024	1/10/2025	$ 2,030.12	59	$	119,777.08
157	HERC RENTALS INC	35007651-001	10/28/2024	12/26/2024	$ 2,027.62	59	$	119,629.58
158		35054373-001	11/4/2024	1/2/2025	$ 2,012.62	59	$	118,744.58
159		A6548304	12/20/2024	1/17/2025	$ 1,941.00	28	$	54,348.00
160	HERC RENTALS INC	34931960-001	9/23/2024	11/21/2024	$ 1,937.42	59	$	114,307.78
161		241415548-002	12/29/2024	1/27/2025	$ 1,925.76	29	$	55,847.04
162		241415548-003	1/26/2025	2/24/2025	$ 1,925.76	29	$	55,847.04
163		241415548-004	2/23/2025	3/24/2025	$ 1,925.76	29	$	55,847.04
164	Cleveland Brothers Equipment Co., Inc.	A6591102	10/29/2024	11/27/2024	$ 1,920.00	29	$	55,680.00
165	Cleveland Brothers Equipment Co., Inc.	A6591103	11/25/2024	12/23/2024	$ 1,920.00	28	$	53,760.00
166		A7500801	4/25/2025	5/23/2025	$ 1,913.00	28	$	53,564.00
167		9312263945	2/26/2025	3/27/2025	$ 1,909.92	29	$	55,387.68
168	Cleveland Brothers Equipment Co., Inc.	A6548301	9/26/2024	10/25/2024	$ 1,908.00	29	$	55,332.00
169		A6995901	12/24/2024	2/21/2025	$ 1,908.00	59	$	112,572.00
170		A6648401A	10/4/2024	1/27/2025	$ 1,896.00	115	$	218,040.00
171	Cleveland Brothers Equipment Company, INC.	A6461601	9/13/2024	11/18/2024	$ 1,884.00	66	$	124,344.00
172		A7318302	4/11/2025	5/9/2025	$ 1,796.25	28	$	50,295.00
173	Cleveland Brothers Equipment Co., Inc.	A6548302	10/23/2024	11/21/2024	$ 1,748.00	29	$	50,692.00
174	Cleveland Brothers Equipment Co., Inc.	A6548303	11/25/2024	12/23/2024	$ 1,748.00	28	$	48,944.00
175		A6615604	1/7/2025	3/7/2025	$ 1,748.00	59	$	103,132.00
176	HERC RENTALS INC	34562830-001	5/14/2024	7/12/2024	$ 1,744.26	59	$	102,911.34
177		35453071-001	4/23/2025	6/20/2025	$ 1,674.02	58	$	97,093.16
178	HERC RENTALS INC	34589034-001	5/17/2024	7/15/2024	$ 1,662.62	59	$	98,094.58
179	UNITED RENTALS-PPL - Lancaster, PA	216446125-016A	5/6/2024	7/24/2024	$ 1,660.00	79	$	131,140.00
180	UNITED RENTALS-PPL - Lancaster, PA	216446125-017A	6/3/2024	7/24/2024	$ 1,660.00	51	$	84,660.00
181		8000034546	3/1/2025	3/21/2025	$ 1,641.39	20	$	32,827.80
182		35370592-001	3/24/2025	5/22/2025	$ 1,619.89	59	$	95,573.51
183	HERC RENTALS INC	34650559-001	6/10/2024	8/8/2024	$ 1,601.78	59	$	94,505.02
184	UNITED RENTALS-PPL - Lancaster, PA	239484016-002	11/8/2024	12/6/2024	$ 1,595.24	28	$	44,666.72
185		35275585-001	2/13/2025	4/11/2025	$ 1,592.06	57	$	90,747.42
186		35220634-001	1/17/2025	3/17/2025	$ 1,578.81	59	$	93,149.79
187		8000029225	2/1/2025	2/18/2025	$ 1,563.75	17	$	26,583.75
188		A6904701	12/10/2024	1/8/2025	$ 1,535.50	29	$	44,529.50
189	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080818	7/1/2024	8/2/2024	$ 1,500.00	32	$	48,000.00
190	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069081	6/1/2024	10/15/2024	$ 1,500.00	136	$	204,000.00
191		1803133875	2/4/2025	4/21/2025	$ 1,500.00	76	$	114,000.00
192		1803133876	2/4/2025	4/21/2025	$ 1,500.00	76	$	114,000.00
193		1803203771	5/1/2025	5/30/2025	$ 1,500.00	29	$	43,500.00
194		1803203863	5/1/2025	5/30/2025	$ 1,500.00	29	$	43,500.00
195		35377163-001	3/27/2025	5/23/2025	$ 1,492.38	57	$	85,065.66
196		35056543-001	11/6/2024	1/3/2025	$ 1,484.43	58	$	86,096.94
197	SUNBELT RENTALS INC	157328030-0001	8/2/2024	9/26/2024	$ 1,462.91	55	$	80,460.05
198		35388158-001	3/31/2025	5/29/2025	$ 1,454.25	59	$	85,800.75
199		245958763-002	5/15/2025	6/13/2025	$ 1,439.32	29	$	41,740.28
200		35430264-001	4/14/2025	6/12/2025	$ 1,417.42	59	$	83,627.78
201	HERC RENTALS INC	34857994-001	8/27/2024	10/25/2024	$ 1,414.93	59	$	83,480.87
202	UNITED RENTALS-PPL - Lancaster, PA	241438857-001	12/2/2024	12/31/2024	$ 1,390.18	29	$	40,315.22
203	HERC RENTALS	Lawnton Sub AB Overhaul	6/20/2025	6/30/2025	$ 1,382.51	10	$	13,825.10
204	UNITED RENTALS-PPL - Lancaster, PA	228905145-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
205	UNITED RENTALS-PPL - Lancaster, PA	228905161-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
206	UNITED RENTALS-PPL - Lancaster, PA	228905181-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
207	UNITED RENTALS-PPL - Lancaster, PA	228907521-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00

208	UNITED RENTALS-PPL - Lancaster, PA	228925663-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
209	UNITED RENTALS-PPL - Lancaster, PA	228960161-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
210	UNITED RENTALS-PPL - Lancaster, PA	228905161-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
211	UNITED RENTALS-PPL - Lancaster, PA	228905145-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
212	UNITED RENTALS-PPL - Lancaster, PA	228907521-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
213	UNITED RENTALS-PPL - Lancaster, PA	228960161-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
214	UNITED RENTALS-PPL - Lancaster, PA	228905181-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
215	UNITED RENTALS-PPL - Lancaster, PA	228925663-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
216	UNITED RENTALS-PPL - Lancaster, PA	228905161-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
217	UNITED RENTALS-PPL - Lancaster, PA	228960161-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
218	UNITED RENTALS-PPL - Lancaster, PA	228925663-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
219	UNITED RENTALS-PPL - Lancaster, PA	228905145-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
220	UNITED RENTALS-PPL - Lancaster, PA	228905181-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
221	UNITED RENTALS-PPL - Lancaster, PA	228905145-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
222	UNITED RENTALS-PPL - Lancaster, PA	228905161-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
223	UNITED RENTALS-PPL - Lancaster, PA	228905181-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
224	UNITED RENTALS-PPL - Lancaster, PA	228925663-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
225	HERC RENTALS INC	34601374-001	5/20/2024	7/18/2024	$ 1,359.43	59	$	80,206.37
226		A7685901	5/19/2025	6/17/2025	$ 1,353.45	29	$	39,250.05
227		35474067-001	5/2/2025	6/30/2025	$ 1,353.19	59	$	79,838.21
228		35419428-001	4/10/2025	6/6/2025	$ 1,350.64	57	$	76,986.48
229		35408395-001	4/29/2025	6/27/2025	$ 1,348.11	59	$	79,538.49
230		35140254-001	12/3/2024	1/31/2025	$ 1,344.65	59	$	79,334.35
231	HERC RENTALS INC	34612614-001	5/28/2024	8/6/2024	$ 1,303.88	70	$	91,271.60
232	SUNBELT RENTALS INC	157335785-0001	8/1/2024	9/26/2024	$ 1,301.90	56	$	72,906.40
233	HERC RENTALS	13095133 manlift	3/25/2025	5/5/2025	$ 1,269.67	41	$	52,056.47
234		A7383901	4/3/2025	5/30/2025	$ 1,244.00	57	$	70,908.00
235		A7684401	5/19/2025	6/17/2025	$ 1,244.00	29	$	36,076.00
236	HERC RENTALS INC	34591593-001	5/16/2024	7/12/2024	$ 1,242.15	57	$	70,802.55
237	STAHLNECKERS PORTABLE TOILETS	00050	6/23/2024	8/21/2024	$ 1,219.00	59	$	71,921.00
238		DOROTH05232025	5/23/2025	5/22/2025	$ 1,212.00	-1	$	(1,212.00)
239	CHECK 001017	Sweigart - Feburary Expense	2/12/2025	3/24/2025	$ 1,200.00	40	$	48,000.00
240		A7117201	1/16/2025	2/14/2025	$ 1,177.00	29	$	34,133.00
241	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	9/26/2024	9/27/2024	$ 1,116.16	1	$	1,116.16
242	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	10/26/2024	10/25/2024	$ 1,116.16	-1	$	(1,116.16)
243	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	11/26/2024	11/26/2024	$ 1,116.16	0	$	-
244	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	12/26/2024	12/26/2024	$ 1,116.16	0	$	-
245		RECUR-LEISUREACRE2425	1/26/2025	1/24/2025	$ 1,116.16	-2	$	(2,232.32)
246		RECUR-LEISUREACRE2425	2/26/2025	2/26/2025	$ 1,116.16	0	$	-
247		RECUR-LEISUREACRE2425	3/26/2025	3/26/2025	$ 1,116.16	0	$	-
248		RECUR-LEISUREACRE2425	4/26/2025	4/25/2025	$ 1,116.16	-1	$	(1,116.16)
249		RECUR-LEISUREACRE2425	5/26/2025	5/23/2025	$ 1,116.16	-3	$	(3,348.48)
250		RECUR-LEISUREACRE2425	6/26/2025	6/26/2025	$ 1,116.16	0	$	-
251	Cleveland Brothers Equipment Company, INC.	A6492601	9/27/2024	11/25/2024	$ 1,102.00	59	$	65,018.00
252		A7245501	4/11/2025	5/9/2025	$ 1,102.00	28	$	30,856.00
253	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2023A	7/20/2024	7/19/2024	$ 1,083.65	-1	$	(1,083.65)
254	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2023A	8/20/2024	8/15/2024	$ 1,083.65	-5	$	(5,418.25)
255		35359690-001	3/14/2025	5/12/2025	$ 1,059.83	59	$	62,529.97
256		9467	1/22/2025	4/10/2025	$ 1,029.00	78	$	80,262.00
257		PARKING-MARCH2025	2/10/2025	2/12/2025	$ 1,000.00	2	$	2,000.00
258		PARKING-APRIL2025	3/10/2025	3/12/2025	$ 1,000.00	2	$	2,000.00
259		9491	3/25/2025	4/10/2025	$ 1,000.00	16	$	16,000.00
260		PARKING-MAY2025	4/15/2025	4/16/2025	$ 1,000.00	1	$	1,000.00
261		PARKING-JUNE2025	5/8/2025	5/12/2025	$ 1,000.00	4	$	4,000.00
262		PARKING-JULY2025	6/9/2025	6/11/2025	$ 1,000.00	2	$	2,000.00
263		A6615605	1/13/2025	3/13/2025	$ 999.35	59	$	58,961.65
264	UNITED RENTALS-PPL - Lancaster, PA	241410451-001	11/21/2024	12/20/2024	$ 991.04	29	$	28,740.16
265		A7384101	4/3/2025	5/30/2025	$ 982.00	57	$	55,974.00
266	HBG REALTY INC	PARKING-AUGUST2024	7/15/2024	7/16/2024	$ 960.00	1	$	960.00
267	HBG REALTY INC	PARKING-SEPTEMBER2024	8/19/2024	8/22/2024	$ 960.00	3	$	2,880.00
268	HBG REALTY INC	PARKING-OCTOBER2024	9/9/2024	9/13/2024	$ 960.00	4	$	3,840.00
269	HBG REALTY INC	PARKING-NOVEMBER2024	10/21/2024	10/22/2024	$ 960.00	1	$	960.00
270	HBG REALTY INC	PARKING-DECEMBER2024	11/11/2024	11/12/2024	$ 960.00	1	$	960.00
271	HBG REALTY INC	PARKING-JANUARY2025	12/16/2024	12/17/2024	$ 960.00	1	$	960.00
272		PARKING-FEBRUARY2025	1/21/2025	1/22/2025	$ 960.00	1	$	960.00
273	Cleveland Brothers Equipment Co., Inc.	A6645701	9/23/2024	10/22/2024	$ 947.00	29	$	27,463.00
274		A6745602	11/20/2024	1/17/2025	$ 942.00	58	$	54,636.00
275		PARKING-BALANCEOWED	5/9/2025	5/13/2025	$ 932.00	4	$	3,728.00
276		241415548-005	3/12/2025	4/10/2025	$ 843.72	29	$	24,467.88
277	HERC RENTALS INC	34693497-001	6/25/2024	8/23/2024	$ 834.93	59	$	49,260.87
278	LAWSON PRODUCTS INC	9311738375	8/2/2024	8/30/2024	$ 827.64	28	$	23,173.92
279	STAHLNECKERS PORTABLE TOILETS	00049	5/14/2024	7/12/2024	$ 795.00	59	$	46,905.00
280	STAHLNECKERS PORTABLE TOILETS	00051	7/17/2024	10/17/2024	$ 795.00	92	$	73,140.00
281		35445706-001	4/17/2025	6/13/2025	$ 780.60	57	$	44,494.20
282	Cleveland Brothers Equipment Co., Inc.	A6424701A	8/7/2024	9/25/2024	$ 777.00	49	$	38,073.00
283	LAWSON PRODUCTS INC	9311699922	7/18/2024	8/15/2024	$ 771.50	28	$	21,602.00
284	Cleveland Brothers Equipment Co., Inc.	A6420501	8/7/2024	9/25/2024	$ 769.50	49	$	37,705.50
285		A7424302	5/22/2025	6/20/2025	$ 768.00	29	$	22,272.00
286	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080647	7/1/2024	8/2/2024	$ 750.00	32	$	24,000.00
287	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080698	7/2/2024	8/5/2024	$ 750.00	34	$	25,500.00
288	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092546	8/1/2024	9/6/2024	$ 750.00	36	$	27,000.00
289	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092541	8/1/2024	9/6/2024	$ 750.00	36	$	27,000.00
290	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092555	8/1/2024	9/6/2024	$ 750.00	36	$	27,000.00
291	PA DEPT OF ENVIRONMENTAL PROTECTION	1803108297	9/1/2024	10/2/2024	$ 750.00	31	$	23,250.00
292	PA Comptroller Operations Accounts Rec	1803045790A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
293	PA Comptroller Operations Accounts Rec	1803045814A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
294	PA Comptroller Operations Accounts Rec	1803045745A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
295	PA Comptroller Operations Accounts Rec	1803045744A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
296	PA Comptroller Operations Accounts Rec	1803045785A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
297	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069288	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
298	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069296	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
299	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069302	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
300	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069309	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
301	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069361	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
302	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069369	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
303		1803133819	11/1/2024	1/27/2025	$ 750.00	87	$	65,250.00
304		1803133831	11/1/2024	1/27/2025	$ 750.00	87	$	65,250.00
305		1803133864	11/1/2024	1/27/2025	$ 750.00	87	$	65,250.00
306		1803155977	1/31/2025	2/28/2025	$ 750.00	28	$	21,000.00
307		1803156065	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
308		1803156049	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
309		1803156050	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
310		1803156057	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
311		1803156068	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
312		1803156069	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
313		1803167694	2/1/2025	2/28/2025	$ 750.00	27	$	20,250.00
314		1803167695	2/1/2025	2/28/2025	$ 750.00	27	$	20,250.00
315		1803032996	3/1/2024	2/14/2025	$ 750.00	350	$	262,500.00
316		1803033000	3/1/2024	2/14/2025	$ 750.00	350	$	262,500.00

317		1803108321	12/4/2024	2/14/2025	$ 750.00	72	$	54,000.00
318		1803112485	12/4/2024	2/27/2025	$ 750.00	85	$	63,750.00
319		1803112486	12/4/2024	2/27/2025	$ 750.00	85	$	63,750.00
320		1803108347	12/4/2024	2/14/2025	$ 750.00	72	$	54,000.00
321		1803120212	12/4/2024	2/14/2025	$ 750.00	72	$	54,000.00
322		1803179372	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
323		1803179376	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
324		1803179414	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
325		1803179418	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
326		1803192324	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
327		1803192325	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
328		1803192392	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
329		1803192363	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
330		1803192368	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
331		1803144588	2/4/2025	4/21/2025	$ 750.00	76	$	57,000.00
332		1803203788	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
333		1803203803	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
334		1803203787	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
335		1803203790	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
336		1803203789	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
337		1803203887	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
338		1803203865	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
339	HERC RENTALS	Duke Sub AB Overhaul	6/20/2025	6/30/2025	$ 736.04	10	$	7,360.40
340		9312057405	12/5/2024	1/15/2025	$ 709.25	41	$	29,079.25
341	Cleveland Brothers Equipment Company, INC.	A6410201	8/12/2024	10/10/2024	$ 709.00	59	$	41,831.00
342		9312284780A	5/3/2025	5/12/2025	$ 701.70	9	$	6,315.30
343	EAST PENN RAILROAD LLC	EP2240422	7/12/2024	10/2/2024	$ 700.00	82	$	57,400.00
344	DELAWARE LACKAWAXEN & STOURBRIDGE RAILROAD	DLS2241072	11/1/2024	10/31/2024	$ 700.00	-1	$	(700.00)
345		EP2250606	1/14/2025	2/28/2025	$ 700.00	45	$	31,500.00
346		EP2250035	5/1/2025	6/30/2025	$ 700.00	60	$	42,000.00
347	LAWSON PRODUCTS INC	9311927574	10/15/2024	11/13/2024	$ 674.76	29	$	19,568.04
348		35284405-001	2/11/2025	4/11/2025	$ 659.86	59	$	38,931.74
349	LAWSON PRODUCTS INC	9311618765	6/13/2024	7/12/2024	$ 646.85	29	$	18,758.65
350		00056	12/9/2024	2/6/2025	$ 641.30	59	$	37,836.70
351	Commonwealth of Pennsylvania DCNR	1803033424	3/2/2024	9/6/2024	$ 635.00	188	$	119,380.00
352		A6995902	1/7/2025	3/7/2025	$ 627.20	59	$	37,004.80
353		9312433307	4/28/2025	5/27/2025	$ 603.82	29	$	17,510.78
354	Commonwealth of Pennsylvania DCNR	1803069797	6/2/2024	7/1/2024	$ 600.00	29	$	17,400.00
355	Commonwealth of Pennsylvania DCNR	1803108946	9/1/2024	10/2/2024	$ 600.00	31	$	18,600.00
356	EAST PENN RAILROAD LLC	EP2240475	9/11/2024	10/31/2024	$ 600.00	50	$	30,000.00
357		9312479583	5/14/2025	5/23/2025	$ 588.23	9	$	5,294.07
358	STAHLNECKERS PORTABLE TOILETS	00052	8/20/2024	10/18/2024	$ 583.00	59	$	34,397.00
359	STAHLNECKERS PORTABLE TOILETS	00053	9/10/2024	11/8/2024	$ 583.00	59	$	34,397.00
360	STAHLNECKERS PORTABLE TOILETS	00054	10/9/2024	12/6/2024	$ 583.00	58	$	33,814.00
361		00055	11/7/2024	1/3/2025	$ 583.00	57	$	33,231.00
362		00057	1/14/2025	3/14/2025	$ 583.00	59	$	34,397.00
363		00058	2/7/2025	4/17/2025	$ 583.00	69	$	40,227.00
364		00059	3/7/2025	5/9/2025	$ 583.00	63	$	36,729.00
365		00060	4/8/2025	6/6/2025	$ 583.00	59	$	34,397.00
366	LAWSON PRODUCTS INC	9311790483	8/23/2024	9/20/2024	$ 559.98	28	$	15,679.44
367	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	334-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
368	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	332-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
369	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	331-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
370	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	333-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
371		331-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
372		332-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
373		334-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
374		333-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
375	LAWSON PRODUCTS INC	9312023894	11/20/2024	11/27/2024	$ 538.24	7	$	3,767.68
376	LAWSON PRODUCTS INC	9311658920	7/1/2024	7/30/2024	$ 538.18	29	$	15,607.22
377		9312340293 A	3/25/2025	4/23/2025	$ 517.98	29	$	15,021.42
378		9312263946	2/26/2025	3/27/2025	$ 517.48	29	$	15,006.92
379		06.21.2025	6/3/2025	6/9/2025	$ 508.30	6	$	3,049.80
380		BIGBOU03032025	3/3/2025	3/7/2025	$ 500.00	4	$	2,000.00
381	NRPC AMTRAK	8000072066	8/1/2024	9/6/2024	$ 498.07	36	$	17,930.52
382		9312087822	12/17/2024	1/15/2025	$ 497.11	29	$	14,416.19
383	LAWSON PRODUCTS INC	9311689989	7/15/2024	8/13/2024	$ 487.92	29	$	14,149.68
384	LAWSON PRODUCTS INC	9311709572	7/23/2024	8/21/2024	$ 484.30	29	$	14,044.70
385	LAWSON PRODUCTS INC	9311962086	10/28/2024	11/6/2024	$ 478.54	9	$	4,306.86
386	LAWSON PRODUCTS INC	9311658919	7/1/2024	7/30/2024	$ 477.68	29	$	13,852.72
387		8000016033	12/1/2024	1/27/2025	$ 474.20	57	$	27,029.40
388	LAWSON PRODUCTS INC	9311833880	9/10/2024	10/9/2024	$ 472.96	29	$	13,715.84
389		8000016362	12/1/2023	1/27/2025	$ 458.82	423	$	194,080.86
390		9312464394	5/8/2025	5/16/2025	$ 455.58	8	$	3,644.64
391		9312422775	4/23/2025	5/2/2025	$ 449.13	9	$	4,042.17
392		9312146197	1/15/2025	2/13/2025	$ 447.33	29	$	12,972.57
393	LAWSON PRODUCTS INC	9311878961	9/26/2024	10/25/2024	$ 434.86	29	$	12,610.94
394	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	7/28/2024	7/26/2024	$ 427.64	-2	$	(855.28)
395	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	8/28/2024	8/27/2024	$ 427.64	-1	$	(427.64)
396	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	9/28/2024	9/27/2024	$ 427.64	-1	$	(427.64)
397	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	10/28/2024	10/25/2024	$ 427.64	-3	$	(1,282.92)
398		9477	2/11/2025	2/28/2025	$ 425.00	17	$	7,225.00
399	PA DEPARTMENT OF TRANSPORTATION	78780444241001BR	10/1/2024	10/21/2024	$ 410.00	20	$	8,200.00
400		9312533874	6/4/2025	6/13/2025	$ 407.65	9	$	3,668.85
401		1803156856	1/21/2025	3/21/2025	$ 400.00	59	$	23,600.00
402		168828064-0001	5/15/2025	6/13/2025	$ 400.00	29	$	11,600.00
403	LAWSON PRODUCTS INC	9311638538	6/21/2024	8/13/2024	$ 396.65	53	$	21,022.45
404		9312346044	3/26/2025	4/4/2025	$ 393.29	9	$	3,539.61
405	A-1 PORTABLE TOILETS	23155	6/4/2024	8/2/2024	$ 381.60	59	$	22,514.40
406	LAWSON PRODUCTS INC	9311675386	7/9/2024	8/7/2024	$ 379.13	29	$	10,994.77
407		9312506021	5/23/2025	6/20/2025	$ 374.70	28	$	10,491.60
408		8000029226	2/1/2025	2/18/2025	$ 370.02	17	$	6,290.34
409		8000029227	2/1/2025	2/18/2025	$ 370.02	17	$	6,290.34
410	LAWSON PRODUCTS INC	9311678973	7/10/2024	8/8/2024	$ 346.96	29	$	10,061.84
411		9312349929	3/27/2025	4/25/2025	$ 345.25	29	$	10,012.25
412		9312341163	3/25/2025	4/23/2025	$ 339.56	29	$	9,847.24
413		9312518696	5/29/2025	6/27/2025	$ 300.37	29	$	8,710.73
414		9312146199	1/15/2025	2/13/2025	$ 291.50	29	$	8,453.50
415		9312146198	1/15/2025	2/18/2025	$ 279.87	34	$	9,515.58
416		INV-4944241	12/5/2024	1/31/2025	$ 278.30	57	$	15,863.10
417		INV-4944176	12/5/2024	1/31/2025	$ 278.30	57	$	15,863.10
418		INV-4944102	12/5/2024	1/31/2025	$ 278.30	57	$	15,863.10
419	A-1 PORTABLE TOILETS	23326	8/21/2024	10/18/2024	$ 275.60	58	$	15,984.80
420	A-1 PORTABLE TOILETS	23406	9/20/2024	11/18/2024	$ 275.60	59	$	16,260.40
421	A-1 PORTABLE TOILETS	23477	10/22/2024	12/20/2024	$ 275.60	59	$	16,260.40
422	LAWSON PRODUCTS INC	9311709573	7/23/2024	8/21/2024	$ 271.28	29	$	7,867.12
423	LAWSON PRODUCTS INC	9311870691	9/24/2024	10/23/2024	$ 269.09	29	$	7,803.61
424		1803179883	3/2/2025	4/2/2025	$ 230.00	31	$	7,130.00
425	LAWSON PRODUCTS INC	9311710046	7/23/2024	8/21/2024	$ 229.39	29	$	6,652.31

426	LAWSON PRODUCTS INC	9311930968	10/16/2024	11/14/2024	$ 227.84	29	$	6,607.36
427	Commonwealth of Pennsylvania DCNR	1803069792	6/27/2024	7/26/2024	$ 220.00	29	$	6,380.00
428		11083	2/18/2025	4/17/2025	$ 212.00	58	$	12,296.00
429		9312340294A	3/25/2025	4/23/2025	$ 201.73	29	$	5,850.17
430	LAWSON PRODUCTS INC	9312027429	11/21/2024	11/27/2024	$ 200.86	6	$	1,205.16
431		1803156562	1/2/2025	1/31/2025	$ 200.00	29	$	5,800.00
432		1803156560	1/2/2025	1/31/2025	$ 200.00	29	$	5,800.00
433	NRPC AMTRAK	8000061809	6/1/2024	8/2/2024	$ 197.85	62	$	12,266.70
434		9312517571	5/29/2025	6/27/2025	$ 195.96	29	$	5,682.84
435	LAWSON PRODUCTS INC	9311618766	6/13/2024	7/12/2024	$ 195.50	29	$	5,669.50
436		9312493894	5/20/2025	6/18/2025	$ 181.35	29	$	5,259.15
437		9312349928	3/27/2025	4/25/2025	$ 174.90	29	$	5,072.10
438		INV-5112976	3/27/2025	5/23/2025	$ 172.36	57	$	9,824.52
439	Russell Reid Waste Hauling and Disposal Service Co. Inc. dba United Sit	INV-4292483	5/8/2024	7/5/2024	$ 172.26	58	$	9,991.08
440		9312433308	4/28/2025	5/27/2025	$ 171.76	29	$	4,981.04
441		A7500802	5/19/2025	6/17/2025	$ 165.00	29	$	4,785.00
442		1803144067	12/2/2024	1/27/2025	$ 160.50	56	$	8,988.00
443	NAPA STORE 8010068	Emergency Generator Supplies	5/13/2025	6/4/2025	$ 158.94	22	$	3,496.68
444	PA FISH & BOAT COMMISSION	1803110662	10/1/2024	11/19/2024	$ 150.00	49	$	7,350.00
445	REEVES RENT-A-JOHN, INC.	Cedar Ave Sub job Johnny	2/5/2025	2/10/2025	$ 139.92	5	$	699.60
446	A-1 PORTABLE TOILETS	23154	6/4/2024	8/2/2024	$ 137.80	59	$	8,130.20
447	A-1 PORTABLE TOILETS	23176	6/17/2024	8/15/2024	$ 137.80	59	$	8,130.20
448	A-1 PORTABLE TOILETS	23264	7/17/2024	9/13/2024	$ 137.80	58	$	7,992.40
449	A-1 PORTABLE TOILETS	23305	8/5/2024	10/3/2024	$ 137.80	59	$	8,130.20
450	A-1 PORTABLE TOILETS	23332	8/15/2024	10/11/2024	$ 137.80	57	$	7,854.60
451	A-1 PORTABLE TOILETS	23438	10/2/2024	11/27/2024	$ 137.80	56	$	7,716.80
452	A-1 PORTABLE TOILETS	23439	10/4/2024	12/2/2024	$ 137.80	59	$	8,130.20
453		23499	11/4/2024	1/2/2025	$ 137.80	59	$	8,130.20
454		23546	12/5/2024	1/31/2025	$ 137.80	57	$	7,854.60
455		23698	4/7/2025	6/5/2025	$ 137.80	59	$	8,130.20
456	A-1 PORTABLE TOILETS	23171	6/11/2024	8/9/2024	$ 132.50	59	$	7,817.50
457	A-1 PORTABLE TOILETS	23250	7/10/2024	9/6/2024	$ 132.50	58	$	7,685.00
458	A-1 PORTABLE TOILETS	23299	8/1/2024	9/27/2024	$ 132.50	57	$	7,552.50
459	A-1 PORTABLE TOILETS	23301	8/5/2024	10/3/2024	$ 132.50	59	$	7,817.50
460	A-1 PORTABLE TOILETS	23323	8/13/2024	10/11/2024	$ 132.50	59	$	7,817.50
461	A-1 PORTABLE TOILETS	23395	9/10/2024	11/8/2024	$ 132.50	59	$	7,817.50
462	A-1 PORTABLE TOILETS	23465	10/15/2024	12/13/2024	$ 132.50	59	$	7,817.50
463		23556	12/11/2024	2/7/2025	$ 132.50	58	$	7,685.00
464		23656	3/11/2025	5/9/2025	$ 132.50	59	$	7,817.50
465		23705	4/11/2025	6/9/2025	$ 132.50	59	$	7,817.50
466		INV-5052388	1/14/2025	3/14/2025	$ 132.14	59	$	7,796.26
467		INV-5053127	1/14/2025	3/14/2025	$ 132.14	59	$	7,796.26
468		INV-5112298	3/27/2025	5/23/2025	$ 132.14	57	$	7,531.98
469	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	5/13/2025	6/2/2025	$ 124.34	20	$	2,486.80
470	GOTTA GO POTTIES	Gotta Go Potties	12/9/2024	1/2/2025	$ 121.90	24	$	2,925.60
471	GOTTA GO POTTIES	Gotta Go Potties	1/6/2025	1/29/2025	$ 121.90	23	$	2,803.70
472	GOTTA GO POTTIES	Gotta Go Potties	2/3/2025	2/11/2025	$ 121.90	8	$	975.20
473	GOTTA GO POTTIES	Gotta Go Potties	3/3/2025	3/13/2025	$ 121.90	10	$	1,219.00
474	GOTTA GO POTTIES	Gotta Go Potties	3/31/2025	4/4/2025	$ 121.90	4	$	487.60
475	GOTTA GO POTTIES	Gotta Go Potties	4/28/2025	5/13/2025	$ 121.90	15	$	1,828.50
476	GOTTA GO POTTIES	Gotta Go Potties	5/26/2025	6/3/2025	$ 121.90	8	$	975.20
477	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	12/24/2024	1/8/2025	$ 118.93	15	$	1,783.95
478	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	1/27/2025	2/4/2025	$ 118.93	8	$	951.44
479	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	2/17/2025	2/25/2025	$ 118.93	8	$	951.44
480	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC 17 MAR 25	3/17/2025	4/7/2025	$ 118.93	21	$	2,497.53
481	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	4/14/2025	4/24/2025	$ 118.93	10	$	1,189.30
482	LAWSON PRODUCTS INC	9311750990	8/8/2024	9/6/2024	$ 116.44	29	$	3,376.76
483		1803145527	12/10/2024	1/27/2025	$ 110.00	48	$	5,280.00
484		INV-5008292	1/6/2025	3/6/2025	$ 108.54	59	$	6,403.86
485		INV-5006900	1/6/2025	3/6/2025	$ 108.54	59	$	6,403.86
486		INV-5006484	1/6/2025	3/6/2025	$ 108.54	59	$	6,403.86
487	A-1 PORTABLE TOILETS	23394	9/10/2024	11/8/2024	$ 106.00	59	$	6,254.00
488	A-1 PORTABLE TOILETS	23449	10/9/2024	12/6/2024	$ 106.00	58	$	6,148.00
489	Commonwealth of Pennsylvania DCNR	1803069795	6/22/2024	7/19/2024	$ 100.00	27	$	2,700.00
490	Commonwealth of Pennsylvania DCNR	1803082501	7/9/2024	8/7/2024	$ 100.00	29	$	2,900.00
491		1803156563	1/26/2025	2/24/2025	$ 100.00	29	$	2,900.00
492		1803156561	1/2/2025	1/21/2025	$ 100.00	19	$	1,900.00
493		1803156567	1/3/2025	1/31/2025	$ 100.00	28	$	2,800.00
494		1803156576	1/1/2025	1/30/2025	$ 100.00	29	$	2,900.00
495		1803156580	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
496		1803156564	1/11/2025	2/7/2025	$ 100.00	27	$	2,700.00
497		1803156565	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
498		1803156566	1/27/2025	2/25/2025	$ 100.00	29	$	2,900.00
499		1803156568	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
500		1803156579	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
501		1803156577	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
502		1803156578	1/20/2025	6/11/2025	$ 100.00	142	$	14,200.00
503		1803156582	1/1/2025	1/30/2025	$ 100.00	29	$	2,900.00
504		1803179822	3/2/2025	4/2/2025	$ 100.00	31	$	3,100.00
505		1803144366	2/4/2025	4/21/2025	$ 100.00	76	$	7,600.00
506		1803144367	2/4/2025	4/21/2025	$ 100.00	76	$	7,600.00
507		1803144379	2/4/2025	4/21/2025	$ 100.00	76	$	7,600.00
508	NRPC AMTRAK	8000061797	6/1/2024	8/2/2024	$ 99.42	62	$	6,164.04
509	UNITED RENTALS-PPL - Lancaster, PA	228905181-009	8/15/2024	9/13/2024	$ 91.20	29	$	2,644.80
510	PA FISH & BOAT COMMISSION	1803083800	8/1/2024	11/4/2024	$ 90.00	95	$	8,550.00
511	LAWSON PRODUCTS INC	9311648910	6/26/2024	7/25/2024	$ 85.25	29	$	2,472.25
512	BIROS UTILITIES INC	195404	8/30/2024	10/28/2024	$ 85.00	59	$	5,015.00
513	BIROS UTILITIES INC	195938	9/12/2024	11/8/2024	$ 85.00	57	$	4,845.00
514	BIROS UTILITIES INC	196751	9/25/2024	11/22/2024	$ 85.00	58	$	4,930.00
515	BIROS UTILITIES INC	197272	10/8/2024	12/6/2024	$ 85.00	59	$	5,015.00
516	BIROS UTILITIES INC	198276	10/30/2024	12/27/2024	$ 85.00	58	$	4,930.00
517		199556	12/2/2024	1/30/2025	$ 85.00	59	$	5,015.00
518	NRPC AMTRAK	8000070500	8/1/2024	12/4/2024	$ 76.00	125	$	9,500.00
519		1803146776	1/2/2025	1/31/2025	$ 75.00	29	$	2,175.00
520	Commonwealth of Pennsylvania DCNR	1802974771	10/15/2023	8/8/2024	$ 50.00	298	$	14,900.00
521	Commonwealth of Pennsylvania DCNR	1803058851	5/7/2024	8/8/2024	$ 50.00	93	$	4,650.00
522	Commonwealth of Pennsylvania DCNR	1803058853	5/28/2024	9/6/2024	$ 50.00	101	$	5,050.00
523	Commonwealth of Pennsylvania DCNR	1803058850	5/7/2024	9/6/2024	$ 50.00	122	$	6,100.00
524	Commonwealth of Pennsylvania DCNR	1803058855	5/7/2024	9/6/2024	$ 50.00	122	$	6,100.00
525	Commonwealth of Pennsylvania DCNR	1803094310	8/21/2024	9/19/2024	$ 50.00	29	$	1,450.00
526	Commonwealth of Pennsylvania DCNR	1803094322	8/28/2024	9/26/2024	$ 50.00	29	$	1,450.00
527	Commonwealth of Pennsylvania DCNR	1803121745	10/3/2024	12/4/2024	$ 50.00	62	$	3,100.00
528	Commonwealth of Pennsylvania DCNR	1803121772	10/15/2024	12/4/2024	$ 50.00	50	$	2,500.00
529	Commonwealth of Pennsylvania DCNR	1803134289	11/8/2024	12/16/2024	$ 50.00	38	$	1,900.00
530		1803082496	7/2/2024	1/14/2025	$ 50.00	196	$	9,800.00
531		1803145526	12/8/2024	1/27/2025	$ 50.00	50	$	2,500.00
532		1803156881	1/4/2025	2/11/2025	$ 50.00	38	$	1,900.00
533		1803179882	3/2/2025	4/2/2025	$ 50.00	31	$	1,550.00
534		1803144358	2/4/2025	4/21/2025	$ 50.00	76	$	3,800.00

535		1803144370	2/4/2025	4/21/2025	$ 50.00	76	$	3,800.00
536		1803144360	2/4/2025	4/21/2025	$ 50.00	76	$	3,800.00
537		1803144368	2/4/2025	4/21/2025	$ 50.00	76	$	3,800.00
538		1803144369	2/4/2025	4/21/2025	$ 50.00	76	$	3,800.00
539		1803144414	2/4/2025	4/21/2025	$ 50.00	76	$	3,800.00
540		1803193968	4/1/2025	5/23/2025	$ 50.00	52	$	2,600.00
541		1803205481	5/7/2025	6/5/2025	$ 50.00	29	$	1,450.00
542		1803205486	5/7/2025	6/5/2025	$ 50.00	29	$	1,450.00
543		1803205484	5/28/2025	6/26/2025	$ 50.00	29	$	1,450.00
544		1803205482	5/7/2025	6/5/2025	$ 50.00	29	$	1,450.00
545		1803193972	4/1/2025	5/23/2025	$ 50.00	52	$	2,600.00
546		8000037839	3/1/2025	3/28/2025	$ 44.12	27	$	1,191.24
547		9312341162	3/25/2025	4/23/2025	$ 41.02	29	$	1,189.58
548	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092439	8/27/2024	9/25/2024	$ 40.00	29	$	1,160.00
549		1803146765	1/2/2025	1/31/2025	$ 40.00	29	$	1,160.00
550		8000045028	4/1/2025	4/29/2025	$ 39.24	28	$	1,098.72
551	UBER *TRIP	Planning Meeting 2025 RES Tampa	3/21/2025	3/28/2025	$ 39.05	7	$	273.35
552	Commonwealth of Pennsylvania DCNR	1803021733	2/13/2024	9/6/2024	$ 35.00	206	$	7,210.00
553		1803168030	2/13/2025	3/14/2025	$ 35.00	29	$	1,015.00
554	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069063	6/1/2024	10/15/2024	$ 34.00	136	$	4,624.00
555	Russell Reid Waste Hauling and Disposal Service Co. Inc. dba United Sit	INV-4600616	7/1/2024	8/29/2024	$ 33.16	59	$	1,956.44
556	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	5/15/2025	5/30/2025	$ 31.09	15	$	466.35
557		1803082522	7/16/2024	1/27/2025	$ 25.00	195	$	4,875.00
558		1803145572	12/12/2024	1/27/2025	$ 25.00	46	$	1,150.00
559		1803144344	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
560		1803144354	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
561		1803144355	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
562		1803144357	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
563		1803144356	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
564		1803144364	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
565		1803144365	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
566		1803144374	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
567		1803144359	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
568		1803144371	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
569		1803144363	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
570		1803144372	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
571		1803144373	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
572		1803144375	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
573		1803144418	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
574		1803144376	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
575		1803144411	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
576		1803144412	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
577		1803144377	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
578		1803144416	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
579		1803144413	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
580		1803144415	2/4/2025	4/21/2025	$ 25.00	76	$	1,900.00
581	NRPC AMTRAK	8000070493	8/1/2024	12/4/2024	$ 24.32	125	$	3,040.00
582	NRPC AMTRAK	8000070502	8/1/2024	12/4/2024	$ 20.00	125	$	2,500.00
583		1803058791	5/2/2024	1/14/2025	$ 20.00	257	$	5,140.00
584		1803205531	5/2/2025	5/30/2025	$ 20.00	28	$	560.00
585		9312426381	4/24/2025	5/2/2025	$ 18.91	8	$	151.28
586	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080635	7/2/2024	8/2/2024	$ 15.00	31	$	465.00
587	PA Comptroller Operations Accounts Rec	1803045682A	4/1/2024	10/15/2024	$ 15.00	197	$	2,955.00
588		1803192262	4/1/2025	4/30/2025	$ 15.00	29	$	435.00
589		1803144068	12/2/2024	5/8/2025	$ 15.00	157	$	2,355.00
590		8000024153	1/1/2025	1/27/2025	$ 13.70	26	$	356.20
591		1803179881	3/2/2025	4/29/2025	$ 13.00	58	$	754.00
592		1803144074	2/4/2025	4/21/2025	$ 12.00	76	$	912.00
593		8000037840	3/1/2025	3/28/2025	$ 10.44	27	$	281.88
594		8000037841	3/1/2025	3/28/2025	$ 10.44	27	$	281.88
595	Commonwealth of Pennsylvania DCNR	1803069709	6/27/2024	8/23/2024	$ 10.00	57	$	570.00
596		1803179277	3/2/2025	3/31/2025	$ 10.00	29	$	290.00
597		8000055384	6/1/2025	6/17/2025	$ 7.50	16	$	120.00
598	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092440	8/23/2024	9/20/2024	$ 5.00	28	$	140.00
599		1803133727	2/4/2025	4/21/2025	$ 5.00	76	$	380.00
600	NRPC AMTRAK	8000070474	8/1/2024	12/4/2024	$ 3.00	125	$	375.00
601	NRPC AMTRAK	8000050544	5/1/2024	12/4/2024	$ 2.00	217	$	434.00
602		8000048691	5/1/2025	5/19/2025	$ 2.00	18	$	36.00
603	UNITED RENTALS	Lift rental HARSC	2/25/2025	3/12/2025	$ (1,329.06)	15	$	(19,935.90)
604	HERC RENTALS INC	34182928-001CM	11/28/2023	8/6/2024	$ (1,360.79)	252	$	(342,919.08)

PPL Electric Utilities Corporation
Lag in Payment of Advertising
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Advertising	28.84 1/
2	OCA Weighted Average Lag for Advertising	28.96 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**1,479,861.31**		**$ 42,855,927.64**
ICF RESOURCES LLC	2024-380512	10/8/2024	11/6/2024	$ 212,374.53	29	$ 6,158,861.37
ICF RESOURCES LLC	2024-464519	12/3/2024	12/31/2024	$ 193,420.73	28	$ 5,415,780.44
	2025-056481	3/12/2025	4/10/2025	$ 185,491.82	29	$ 5,379,262.78
	2025-006407	1/6/2025	2/4/2025	$ 156,298.63	29	$ 4,532,660.27
ICF RESOURCES LLC	2024-418527	11/13/2024	12/12/2024	$ 146,293.12	29	$ 4,242,500.48
ICF RESOURCES LLC	2024-341872	9/16/2024	10/15/2024	$ 144,835.09	29	$ 4,200,217.61
	2025-089507	4/16/2025	5/15/2025	$ 135,872.16	29	$ 3,940,292.64
ICF RESOURCES LLC	2024-306176	8/9/2024	9/6/2024	$ 83,809.62	28	$ 2,346,669.36
	2025-114613	5/6/2025	6/4/2025	$ 63,818.49	29	$ 1,850,736.21
	2025-030969	2/19/2025	3/20/2025	$ 57,076.98	29	$ 1,655,232.42
SALESFORCE.COM INC	31605491	10/28/2024	11/26/2024	$ 41,035.00	29	$ 1,190,015.00
CLEAResult Consulting Inc.	000109378	10/11/2024	11/8/2024	$ 15,517.00	28	$ 434,476.00
CHECK 001067	1FB04614FF5749C18084	10/10/2024	10/24/2024	$ 6,858.67	14	$ 96,021.38
BRIDGETOWER MEDIA ADS	June 2025 Expenses	5/19/2025	6/11/2025	$ 4,400.00	23	$ 101,200.00
Summer Friday	10865	11/22/2024	12/20/2024	$ 3,000.00	28	$ 84,000.00
PENNSYLVANIA ONE CALL	rgeisinger05122025	5/2/2025	5/12/2025	$ 3,000.00	10	$ 30,000.00
CHECK 001066	46B4E09385344F69A30E	10/10/2024	10/24/2024	$ 2,500.00	14	$ 35,000.00
FACEBK *DMQV5FQJ62	Meta Ads	12/13/2024	2/21/2025	$ 1,372.29	70	$ 96,060.30
IN *MARCO CALDERON PHOTOG	Safety-Tree trimming videos	5/30/2025	6/9/2025	$ 1,100.00	10	$ 11,000.00
FACEBK *TVMA944J62	1A837D7E4ED54C7ABC25	6/23/2024	7/29/2024	$ 900.00	36	$ 32,400.00
FACEBK *638ZNFUJ62	December digital ads pt 4	12/18/2024	3/17/2025	$ 900.00	89	$ 80,100.00
FACEBK *JKSEHF4K62	December digital ads pt 4	12/21/2024	3/17/2025	$ 900.00	86	$ 77,400.00
FACEBK *Z2MHQELJ62	December digital ads pt 4	12/23/2024	3/17/2025	$ 900.00	84	$ 75,600.00
FACEBK *MSNZ4FCJ62	December Digital Ads Pt 5	12/26/2024	3/24/2025	$ 900.00	88	$ 79,200.00
FACEBK *VTKJYELJ62	December Digital Ads Pt 5	12/29/2024	3/24/2025	$ 900.00	85	$ 76,500.00
FACEBK *4FYXXGGJ62	Q1 DIGITAL ADS	2/21/2025	3/17/2025	$ 900.00	24	$ 21,600.00
FACEBK *UMNYFK4K62	Q1 DIGITAL ADS	3/8/2025	3/17/2025	$ 900.00	9	$ 8,100.00
FACEBK *YMGF6K4K62	Q1 DIGITAL ADS	3/3/2025	3/17/2025	$ 900.00	14	$ 12,600.00
FACEBK *PMDRYJQJ62	Q1 DIGITAL ADS	2/26/2025	3/17/2025	$ 900.00	19	$ 17,100.00
FACEBK *9VCYTJAJ62	Digital Ads - Q1 2025	3/12/2025	3/27/2025	$ 900.00	15	$ 13,500.00
FACEBK *5PHG9LQJ62	Digital Ads - Q1 2025	3/20/2025	3/27/2025	$ 900.00	7	$ 6,300.00
FACEBK *ZLAC8F4K62	Meta Ads	12/16/2024	2/21/2025	$ 900.00	67	$ 60,300.00
FACEBK *F8FT3FGJ62	December Digital Ads Pt 5	1/16/2025	3/24/2025	$ 896.07	67	$ 60,036.69
IN *MARCO CALDERON PHOTOG	Safety Meeting recording	3/14/2025	4/7/2025	$ 750.00	24	$ 18,000.00
FACEBK *RRKXXN4K62	Digital ads Spring 2025	5/5/2025	6/19/2025	$ 568.67	45	$ 25,590.15
FACEBK *QLZLBPQJ62	Digital ads Spring 2025	5/8/2025	6/19/2025	$ 555.16	42	$ 23,316.72
FACEBK *UMDDZKQJ62	Digital Ads - Q1 2025	3/16/2025	3/27/2025	$ 541.17	11	$ 5,952.87
GOOGLE ADS7490679531	December digital ads pt 4	12/16/2024	3/17/2025	$ 500.00	91	$ 45,500.00
GOOGLE*ADS7490679531	December digital ads pt 4	12/23/2024	3/17/2025	$ 500.00	84	$ 42,000.00
GOOGLE*ADS7490679531	December Digital Ads Pt 5	12/30/2024	3/24/2025	$ 500.00	84	$ 42,000.00
GOOGLE ADS7490679531	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 500.00	52	$ 26,000.00
FACEBK *K84PVM4J62	Digital ads Spring 2025	5/2/2025	6/19/2025	$ 497.23	48	$ 23,867.04
FACEBK *Y338T38J62	1A837D7E4ED54C7ABC25	6/16/2024	7/29/2024	$ 439.17	43	$ 18,884.31
FACEBK *PUEDGN4K62	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 436.77	52	$ 22,712.04
FACEBK *W57C8HYJ62	Q1 DIGITAL ADS	2/16/2025	3/17/2025	$ 422.76	29	$ 12,260.04
FACEBK *PUEDGN4K62	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 322.77	52	$ 16,784.04
FACEBK *K84PVM4J62	Digital ads Spring 2025	5/2/2025	6/19/2025	$ 303.37	48	$ 14,561.76
IN *MARCO CALDERON PHOTOG	Tremont Reliability Photos	3/14/2025	3/27/2025	$ 300.00	13	$ 3,900.00
I2G IMAGES BY SHARON K	Lineworker Trainee Photos	12/18/2024	2/7/2025	$ 265.00	51	$ 13,515.00
FACEBK *QLZLBPQJ62	Digital ads Spring 2025	5/8/2025	6/19/2025	$ 260.78	42	$ 10,952.76
FACEBK *RRKXXN4K62	Digital ads Spring 2025	5/5/2025	6/19/2025	$ 251.84	45	$ 11,332.80
FACEBK *U4HX3K8J62	Digital Ads - Q1 2025	3/16/2025	3/27/2025	$ 198.51	11	$ 2,183.61
FACEBK *PDHH8HYJ62	Q1 DIGITAL ADS	2/16/2025	3/17/2025	$ 189.42	29	$ 5,493.18
FACEBK *PUEDGN4K62	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 140.46	52	$ 7,303.92
FACEBK *9Q8FP3YJ62	1A837D7E4ED54C7ABC25	6/16/2024	7/29/2024	$ 125.04	43	$ 5,376.72
GOOGLE*ADS7490679531	Q1 DIGITAL ADS	1/1/2025	3/17/2025	$ 124.25	75	$ 9,318.75
FACEBK *2MV4LECJ62	December digital ads pt 4	12/16/2024	3/17/2025	$ 118.25	91	$ 10,760.75
GOOGLE ADS7490679531	Digital ads Spring 2025	5/1/2025	6/19/2025	$ 117.54	49	$ 5,759.46
FACEBK *K84PVM4J62	Digital ads Spring 2025	5/2/2025	6/19/2025	$ 99.40	48	$ 4,771.20
FACEBK *QLZLBPQJ62	Digital ads Spring 2025	5/8/2025	6/19/2025	$ 84.06	42	$ 3,530.52
FACEBK *RRKXXN4K62	Digital ads Spring 2025	5/5/2025	6/19/2025	$ 79.49	45	$ 3,577.05

PPL Electric Utilities Corporation
Lag in Payment of Micellaneous Expenses
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Micellaneous Expenses	17.54 1/
2	OCA Weighted Average Lag for Miscellaneous Expenses	18.90 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**34,011,940.17**		**$642,714,386**
	000114892	1/15/2025	1/29/2025	$ 1,397,742.75	14	$ 19,568,398.50
CLEAResult Consulting Inc.	000105705	7/22/2024	8/5/2024	$ 1,297,769.35	14	$ 18,168,770.90
	000113477	12/16/2024	1/3/2025	$ 1,232,862.04	18	$ 22,191,516.72
	000110144	10/16/2024	10/30/2024	$ 1,099,082.16	14	$ 15,387,150.24
	000112531	12/4/2024	1/3/2025	$ 1,098,672.66	30	$ 32,960,179.80
	000114268-1	1/7/2025	1/21/2025	$ 1,083,978.20	14	$ 15,175,694.80
	000114267-1	1/7/2025	1/21/2025	$ 1,031,154.66	14	$ 14,436,165.24
CMC Energy Services	3701060124	6/25/2024	7/24/2024	$ 984,499.49	29	$ 28,550,485.21
	3701032325	4/23/2025	5/22/2025	$ 945,546.14	29	$ 27,420,838.06
	000113478	12/16/2024	1/3/2025	$ 846,791.96	18	$ 15,242,255.28
CLEAResult Consulting Inc.	000108746	9/20/2024	10/4/2024	$ 837,697.84	14	$ 11,727,769.76
	000112532	12/4/2024	1/3/2025	$ 816,478.74	30	$ 24,494,362.20
CLEAResult Consulting Inc.	000105704	7/22/2024	8/5/2024	$ 775,757.55	14	$ 10,860,605.70
	000117819	3/12/2025	3/26/2025	$ 747,556.69	14	$ 10,465,793.66
CMC Energy Services	3701102324	11/25/2024	12/23/2024	$ 723,727.37	28	$ 20,264,366.36
	000115644	2/4/2025	2/18/2025	$ 690,674.95	14	$ 9,669,449.30
	000120414	5/5/2025	5/19/2025	$ 648,077.29	14	$ 9,073,082.06
CLEAResult Consulting Inc.	000108747	9/20/2024	10/4/2024	$ 614,577.01	14	$ 8,604,078.14
	000121213	5/15/2025	5/29/2025	$ 571,017.43	14	$ 7,994,244.02
CMC Energy Services	37010723241	8/28/2024	9/26/2024	$ 513,135.00	29	$ 14,880,915.00
CMC Energy Services	37010701241	7/26/2024	8/23/2024	$ 502,220.10	28	$ 14,062,162.80
CLEAResult Consulting Inc.	000107909	9/4/2024	9/17/2024	$ 489,565.17	13	$ 6,364,347.21
	000122056	6/3/2025	6/17/2025	$ 448,261.87	14	$ 6,275,666.18
	000112530	12/4/2024	1/3/2025	$ 444,064.86	30	$ 13,321,945.80
	000120412	5/5/2025	5/19/2025	$ 431,056.47	14	$ 6,034,790.58
	000114891	1/15/2025	1/29/2025	$ 373,712.27	14	$ 5,231,971.78
	000118984	4/4/2025	4/21/2025	$ 366,157.53	17	$ 6,224,678.01
CLEAResult Consulting Inc.	000108748	9/20/2024	10/4/2024	$ 315,994.54	14	$ 4,423,923.56
	000115645	2/4/2025	2/18/2025	$ 315,696.47	14	$ 4,419,750.58
	000122054	6/3/2025	6/17/2025	$ 315,061.37	14	$ 4,410,859.18
	000118985	4/4/2025	4/17/2025	$ 293,648.70	13	$ 3,817,433.10
CLEAResult Consulting Inc.	000104171	6/20/2024	7/3/2024	$ 259,687.75	13	$ 3,375,940.75
	000117820	3/12/2025	3/26/2025	$ 250,844.31	14	$ 3,511,820.34
	000116368	2/13/2025	2/27/2025	$ 245,634.83	14	$ 3,438,887.62
CLEAResult Consulting Inc.	000107911	9/4/2024	9/17/2024	$ 242,439.14	13	$ 3,151,708.82
Erie Insurance Exchange c/o Larry Walker	202300300	10/31/2024	12/4/2024	$ 241,500.00	34	$ 8,211,000.00
CLEAResult Consulting Inc.	000107518	9/1/2024	9/13/2024	$ 230,839.17	12	$ 2,770,070.04
CLEAResult Consulting Inc.	000112247	12/2/2024	12/16/2024	$ 225,211.76	14	$ 3,152,964.64
	000119602	4/15/2025	4/29/2025	$ 209,599.93	14	$ 2,934,399.02
	000119601	4/15/2025	4/29/2025	$ 206,349.21	14	$ 2,888,888.94
CLEAResult Consulting Inc.	000109032	9/26/2024	10/10/2024	$ 165,201.25	14	$ 2,312,817.50
CLEAResult Consulting Inc.	000110496	10/25/2024	11/13/2024	$ 164,756.68	19	$ 3,130,376.92
	000113476	12/16/2024	1/3/2025	$ 154,695.75	18	$ 2,784,523.50
	000121214	5/15/2025	5/29/2025	$ 152,361.82	14	$ 2,133,065.48
	ADAMS	3/6/2025	3/18/2025	$ 150,000.00	12	$ 1,800,000.00
	000114893	1/15/2025	1/29/2025	$ 146,507.51	14	$ 2,051,105.14
	000119600	4/15/2025	4/29/2025	$ 138,825.34	14	$ 1,943,554.76
CLEAResult Consulting Inc.	000110143	10/16/2024	10/30/2024	$ 123,507.01	14	$ 1,729,098.14
CLEAResult Consulting Inc.	000110035	10/11/2024	10/28/2024	$ 121,119.98	17	$ 2,059,039.66
	000118342	4/1/2025	4/17/2025	$ 119,745.75	16	$ 1,915,932.00
	000121649A	6/1/2025	6/25/2025	$ 117,687.25	24	$ 2,824,494.00
CLEAResult Consulting Inc.	000104778	7/3/2024	7/17/2024	$ 106,024.94	14	$ 1,484,349.16
CLEAResult Consulting Inc.	000109031	9/26/2024	10/10/2024	$ 103,304.75	14	$ 1,446,266.50
	000116787	2/24/2025	3/11/2025	$ 102,214.19	15	$ 1,533,212.85
CLEAResult Consulting Inc.	000104172	6/20/2024	7/3/2024	$ 101,402.14	13	$ 1,318,227.82
CLEAResult Consulting Inc.	000104363	6/26/2024	7/10/2024	$ 101,055.06	14	$ 1,414,770.84
CLEAResult Consulting Inc.	000104288	6/25/2024	7/10/2024	$ 100,230.00	15	$ 1,503,450.00
	000114084	1/7/2025	1/21/2025	$ 99,303.12	14	$ 1,390,243.68
CLEAResult Consulting Inc.	000107520	9/1/2024	9/13/2024	$ 98,686.00	12	$ 1,184,232.00
CLEAResult Consulting Inc.	000110146	10/16/2024	10/30/2024	$ 97,082.76	14	$ 1,359,158.64
CLEAResult Consulting Inc.	000105980	7/30/2024	8/13/2024	$ 96,773.50	14	$ 1,354,829.00
	000115279	1/27/2025	2/10/2025	$ 95,796.50	14	$ 1,341,151.00
CLEAResult Consulting Inc.	000112568	12/3/2024	12/19/2024	$ 93,222.44	16	$ 1,491,559.04
CLEAResult Consulting Inc.	000110145	10/16/2024	10/30/2024	$ 92,961.92	14	$ 1,301,466.88
CLEAResult Consulting Inc.	000104362	6/26/2024	7/10/2024	$ 91,019.89	14	$ 1,274,278.46
	000116784	2/24/2025	3/11/2025	$ 88,184.91	15	$ 1,322,773.65
CLEAResult Consulting Inc.	000112142	12/1/2024	12/13/2024	$ 86,485.00	12	$ 1,037,820.00
CLEAResult Consulting Inc.	000107517	9/1/2024	9/13/2024	$ 85,057.43	12	$ 1,020,689.16
CLEAResult Consulting Inc.	000105981	7/30/2024	8/13/2024	$ 84,840.33	14	$ 1,187,764.62
	000114088	1/2/2025	2/10/2025	$ 81,837.21	39	$ 3,191,651.19
	000116786	2/24/2025	3/11/2025	$ 81,208.75	15	$ 1,218,131.25
	000115378	2/1/2025	3/11/2025	$ 80,262.94	38	$ 3,049,991.72
CLEAResult Consulting Inc.	000108372	9/10/2024	10/10/2024	$ 79,934.20	30	$ 2,398,026.00
	000120117	4/28/2025	5/15/2025	$ 79,150.00	17	$ 1,345,550.00
CLEAResult Consulting Inc.	000112729	12/10/2024	12/23/2024	$ 78,020.80	13	$ 1,014,270.40
	000121215	5/15/2025	5/29/2025	$ 77,929.37	14	$ 1,091,011.18
CLEAResult Consulting Inc.	000104593	7/1/2024	8/13/2024	$ 76,827.43	43	$ 3,303,579.49
CLEAResult Consulting Inc.	000107516	9/1/2024	9/13/2024	$ 76,251.00	12	$ 915,012.00

91	CLEAResult Consulting Inc.	000104364	6/26/2024	7/10/2024	$	74,831.99	14	$ 1,047,647.86
92	CLEAResult Consulting Inc.	000105706	7/22/2024	8/5/2024	$	73,888.50	14	$ 1,034,439.00
93		000122058	6/3/2025	6/17/2025	$	73,282.81	14	$ 1,025,959.34
94		000117139	3/3/2025	3/17/2025	$	72,982.05	14	$ 1,021,748.70
95		000114942A	2/1/2025	2/14/2025	$	71,970.24	13	$ 935,613.12
96		000114269-1	1/7/2025	1/21/2025	$	70,454.02	14	$ 986,356.28
97	CLEAResult Consulting Inc.	000110542	10/25/2024	11/13/2024	$	69,887.50	19	$ 1,327,862.50
98	CLEAResult Consulting Inc.	000113516	12/17/2024	12/31/2024	$	69,526.15	14	$ 973,366.10
99		000120415	5/5/2025	5/19/2025	$	68,853.37	14	$ 963,947.18
100	CLEAResult Consulting Inc.	000110543	10/25/2024	11/13/2024	$	68,728.25	19	$ 1,305,836.75
101	CLEAResult Consulting Inc.	000109033	9/26/2024	10/10/2024	$	65,916.00	14	$ 922,824.00
102	CLEAResult Consulting Inc.	000105984	7/30/2024	8/13/2024	$	65,446.00	14	$ 916,244.00
103	CLEAResult Consulting Inc.	000111091	11/5/2024	11/26/2024	$	65,394.44	21	$ 1,373,283.24
104		000118018	4/1/2025	4/17/2025	$	60,875.68	16	$ 974,010.88
105		000118986	4/4/2025	4/21/2025	$	60,769.05	17	$ 1,033,073.85
106		000120188	5/1/2025	6/10/2025	$	59,312.59	40	$ 2,372,503.60
107	CLEAResult Consulting Inc.	000110546	10/25/2024	11/13/2024	$	58,173.00	19	$ 1,105,287.00
108	CLEAResult Consulting Inc.	000113518	12/17/2024	12/31/2024	$	58,138.87	14	$ 813,944.18
109	CLEAResult Consulting Inc.	000112144	12/1/2024	12/13/2024	$	58,112.50	12	$ 697,350.00
110		000115282	1/27/2025	2/10/2025	$	55,708.00	14	$ 779,912.00
111		000121008	5/12/2025	6/10/2025	$	54,709.63	29	$ 1,586,579.27
112	CLEAResult Consulting Inc.	000112146	12/1/2024	12/13/2024	$	54,470.01	12	$ 653,640.12
113		000118343	4/1/2025	4/17/2025	$	51,380.73	16	$ 822,091.68
114		000119788	4/21/2025	5/15/2025	$	50,611.24	24	$ 1,214,669.76
115		000115278	1/27/2025	2/10/2025	$	50,418.74	14	$ 705,862.36
116		000116788	2/24/2025	3/11/2025	$	50,241.68	15	$ 753,625.20
117		000117747	4/1/2025	4/17/2025	$	49,293.87	16	$ 788,701.92
118		000120113	4/28/2025	5/15/2025	$	49,052.50	17	$ 833,892.50
119		000120116	4/28/2025	5/15/2025	$	48,918.77	17	$ 831,619.09
120	CLEAResult Consulting Inc.	000110806	11/4/2024	11/18/2024	$	48,402.72	14	$ 677,638.08
121		000118344	4/1/2025	4/21/2025	$	48,315.75	20	$ 966,315.00
122	CLEAResult Consulting Inc.	000108009	9/5/2024	10/10/2024	$	48,056.53	35	$ 1,681,978.55
123		000120807	5/7/2025	6/10/2025	$	47,959.96	34	$ 1,630,638.64
124		000115280	1/27/2025	2/10/2025	$	47,189.53	14	$ 660,653.42
125	CLEAResult Consulting Inc.	000103999	7/1/2024	7/15/2024	$	46,515.40	14	$ 651,215.60
126		000116232	2/10/2025	3/11/2025	$	45,954.64	29	$ 1,332,684.56
127	CLEAResult Consulting Inc.	000105139	7/8/2024	8/13/2024	$	45,071.68	36	$ 1,622,580.48
128	CLEAResult Consulting Inc.	000112186	12/1/2024	12/18/2024	$	44,760.48	17	$ 760,928.16
129	CLEAResult Consulting Inc.	000107907	9/4/2024	9/17/2024	$	44,533.76	13	$ 578,938.88
130		000120120	4/28/2025	5/15/2025	$	44,473.00	17	$ 756,041.00
131		000121647	6/1/2025	6/13/2025	$	44,445.50	12	$ 533,346.00
132		000113164	1/1/2025	2/10/2025	$	44,192.54	40	$ 1,767,701.60
133	CLEAResult Consulting Inc.	000112143	12/1/2024	12/13/2024	$	44,050.00	12	$ 528,600.00
134	CLEAResult Consulting Inc.	000110541	10/25/2024	11/13/2024	$	43,831.25	19	$ 832,793.75
135	CLEAResult Consulting Inc.	000104174	7/1/2024	7/15/2024	$	43,026.38	14	$ 602,369.32
136		000121393	5/20/2025	6/10/2025	$	42,316.10	21	$ 888,638.10
137	CLEAResult Consulting Inc.	000110624	11/1/2024	11/26/2024	$	40,849.06	25	$ 1,021,226.50
138		000122667	6/11/2025	6/25/2025	$	40,644.28	14	$ 569,019.92
139	CLEAResult Consulting Inc.	000112145	12/1/2024	12/13/2024	$	39,091.23	12	$ 469,094.76
140		000118346	4/1/2025	4/17/2025	$	37,925.00	16	$ 606,800.00
141		000115283	1/27/2025	2/10/2025	$	37,665.00	14	$ 527,310.00
142		000120114	4/28/2025	5/15/2025	$	37,625.00	17	$ 639,625.00
143		000121648	6/1/2025	6/13/2025	$	37,050.00	12	$ 444,600.00
144	CLEAResult Consulting Inc.	000103360	7/1/2024	7/15/2024	$	36,089.45	14	$ 505,252.30
145	CLEAResult Consulting Inc.	000107433	9/1/2024	10/10/2024	$	36,086.43	39	$ 1,407,370.77
146	CLEAResult Consulting Inc.	000107695	10/1/2024	10/15/2024	$	35,428.12	14	$ 495,993.68
147	CLEAResult Consulting Inc.	000108870	10/1/2024	10/28/2024	$	34,574.97	27	$ 933,524.19
148		000117821	3/12/2025	3/26/2025	$	34,213.60	14	$ 478,990.40
149		000120589	5/9/2025	6/6/2025	$	33,756.00	28	$ 945,168.00
150	CLEAResult Consulting Inc.	000106511	9/1/2024	9/19/2024	$	33,263.53	18	$ 598,743.54
151	CLEAResult Consulting Inc.	000110605	11/1/2024	11/26/2024	$	31,993.59	25	$ 799,839.75
152		Horowski_CCreport_April25	4/29/2025	5/7/2025	$	31,710.00	8	$ 253,680.00
153		000120115	4/28/2025	5/15/2025	$	30,601.72	17	$ 520,229.24
154	CLEAResult Consulting Inc.	000105490	7/15/2024	8/13/2024	$	28,682.10	29	$ 831,780.90
155	CLEAResult Consulting Inc.	000113517	12/17/2024	12/31/2024	$	28,481.25	14	$ 398,737.50
156		000118652	4/1/2025	5/15/2025	$	28,456.72	44	$ 1,252,095.68
157	CLEAResult Consulting Inc.	000104629	7/1/2024	8/13/2024	$	28,130.94	43	$ 1,209,630.42
158		000113499	1/1/2025	2/10/2025	$	27,316.98	40	$ 1,092,679.20
159	CLEAResult Consulting Inc.	000105724	9/1/2024	9/19/2024	$	26,764.57	18	$ 481,762.26
160	CLEAResult Consulting Inc.	000111848	11/18/2024	12/2/2024	$	26,118.12	14	$ 365,653.68
161		000118345	4/1/2025	4/21/2025	$	26,000.00	20	$ 520,000.00
162	CLEAResult Consulting Inc.	000111403	12/1/2024	12/13/2024	$	24,490.00	12	$ 293,880.00
163		000116790	2/24/2025	3/11/2025	$	23,464.00	15	$ 351,960.00
164		000120938	5/8/2025	6/10/2025	$	23,000.00	33	$ 759,000.00
165	CLEAResult Consulting Inc.	000111608	11/12/2024	11/26/2024	$	22,923.69	14	$ 320,931.66
166		000117822	3/12/2025	3/26/2025	$	22,446.64	14	$ 314,252.96
167		000119554	4/14/2025	5/15/2025	$	22,438.88	31	$ 695,605.28
168		000121651	6/1/2025	6/13/2025	$	22,131.00	12	$ 265,572.00
169	CLEAResult Consulting Inc.	000110196	10/15/2024	11/13/2024	$	21,240.00	29	$ 615,960.00
170	CLEAResult Consulting Inc.	000103872	7/1/2024	7/15/2024	$	21,094.01	14	$ 295,316.14
171	CLEAResult Consulting Inc.	000105295	7/10/2024	8/13/2024	$	21,090.00	34	$ 717,060.00
172	Hourigan, Kluger & Quinn	07112024	7/11/2024	8/6/2024	$	20,000.00	26	$ 520,000.00
173		000121737	6/1/2025	6/30/2025	$	20,000.00	29	$ 580,000.00
174		000115084	1/21/2025	2/10/2025	$	19,908.36	20	$ 398,167.20
175		000119192	4/7/2025	5/15/2025	$	19,841.76	38	$ 753,986.88
176		000118237	4/1/2025	5/15/2025	$	19,683.40	44	$ 866,069.60
177	CLEAResult Consulting Inc.	000104255	7/1/2024	7/15/2024	$	19,120.35	14	$ 267,684.90
178		000115755	2/5/2025	3/11/2025	$	18,780.18	34	$ 638,526.12
179	CLEAResult Consulting Inc.	000113520	12/17/2024	12/31/2024	$	18,669.00	14	$ 261,366.00
180	CLEAResult Consulting Inc.	000107230	9/1/2024	9/19/2024	$	18,524.66	18	$ 333,443.88
181		000116367	2/13/2025	2/27/2025	$	17,784.91	14	$ 248,988.74
182	CLEAResult Consulting Inc.	000105998	9/1/2024	9/19/2024	$	17,536.84	18	$ 315,663.12
183		000115643	2/4/2025	2/18/2025	$	17,488.00	14	$ 244,832.00
184		000120118	4/28/2025	5/15/2025	$	17,200.00	17	$ 292,400.00
185		000115056	1/20/2025	2/10/2025	$	17,115.00	21	$ 359,415.00
186	CLEAResult Consulting Inc.	000112148	12/1/2024	12/13/2024	$	16,216.00	12	$ 194,592.00
187	CLEAResult Consulting Inc.	000108741	9/20/2024	10/10/2024	$	16,190.00	20	$ 323,800.00
188		000114126	1/2/2025	2/10/2025	$	15,500.00	39	$ 604,500.00
189	CLEAResult Consulting Inc.	000113226	12/11/2024	12/24/2024	$	15,371.18	13	$ 199,825.34
190	CLEAResult Consulting Inc.	000108912	10/1/2024	11/13/2024	$	15,050.00	43	$ 647,150.00
191	CLEAResult Consulting Inc.	000106664	9/1/2024	9/13/2024	$	14,390.00	12	$ 172,680.00

192			000121744	6/1/2025	6/13/2025	$ 13,976.94	12	$ 167,723.28
193	CLEAResult Consulting Inc.		000105548	7/17/2024	8/13/2024	$ 13,830.00	27	$ 373,410.00
194	CLEAResult Consulting Inc.		000107696	9/3/2024	10/10/2024	$ 13,500.00	37	$ 499,500.00
195			000116789	2/24/2025	3/11/2025	$ 13,500.00	15	$ 202,500.00
196	CLEAResult Consulting Inc.		000112533	12/4/2024	12/18/2024	$ 13,462.00	14	$ 188,468.00
197			000119893	4/23/2025	5/15/2025	$ 13,125.00	22	$ 288,750.00
198			000121134	5/14/2025	6/10/2025	$ 13,125.00	27	$ 354,375.00
199	CLEAResult Consulting Inc.		000108917	10/1/2024	10/15/2024	$ 12,863.73	14	$ 180,092.22
200			000117140	3/3/2025	3/17/2025	$ 12,605.15	14	$ 176,472.10
201	CLEAResult Consulting Inc.		000106030	9/1/2024	9/13/2024	$ 12,570.00	12	$ 150,840.00
202			Hats for Ed	4/9/2025	5/21/2025	$ 12,397.00	42	$ 520,674.00
203	CLEAResult Consulting Inc.		000105860	7/25/2024	8/13/2024	$ 12,280.00	19	$ 233,320.00
204			000117182	4/1/2025	4/17/2025	$ 11,975.62	16	$ 191,609.92
205	CLEAResult Consulting Inc.		000104173	7/1/2024	7/15/2024	$ 11,830.00	14	$ 165,620.00
206	CLEAResult Consulting Inc.		000106903	9/1/2024	9/13/2024	$ 11,620.00	12	$ 139,440.00
207	CLEAResult Consulting Inc.		000109168	10/1/2024	10/28/2024	$ 11,592.04	27	$ 312,985.08
208	CLEAResult Consulting Inc.		000104371	7/1/2024	8/13/2024	$ 11,570.00	43	$ 497,510.00
209			000116816	4/1/2025	4/17/2025	$ 11,563.07	16	$ 185,009.12
210	CLEAResult Consulting Inc.		000108413	9/12/2024	10/10/2024	$ 11,550.00	28	$ 323,400.00
211			000116102	2/7/2025	3/11/2025	$ 11,110.00	32	$ 355,520.00
212	CLEAResult Consulting Inc.		000104016	7/1/2024	7/15/2024	$ 11,010.00	14	$ 154,140.00
213			000121425	5/21/2025	6/10/2025	$ 10,925.00	20	$ 218,500.00
214	CLEAResult Consulting Inc.		000111453	12/1/2024	12/13/2024	$ 10,836.77	12	$ 130,041.24
215	CLEAResult Consulting Inc.		000112068	12/1/2024	12/13/2024	$ 10,729.47	12	$ 128,753.64
216	CLEAResult Consulting Inc.		000110142	11/1/2024	11/26/2024	$ 10,718.95	25	$ 267,973.75
217			000122668	6/11/2025	6/25/2025	$ 10,649.93	14	$ 149,099.02
218	CLEAResult Consulting Inc.		000110442	12/1/2024	12/13/2024	$ 10,600.00	12	$ 127,200.00
219			000119642	4/17/2025	5/16/2025	$ 10,325.00	29	$ 299,425.00
220	CLEAResult Consulting Inc.		000104779	7/3/2024	7/17/2024	$ 10,224.00	14	$ 143,136.00
221		RBMN Behavior money WO 13881394		3/31/2025	4/9/2025	$ 10,000.00	9	$ 90,000.00
222		RBMN Behavior money WO 12721646		3/18/2025	4/9/2025	$ 10,000.00	22	$ 220,000.00
223	CLEAResult Consulting Inc.		000111956	12/1/2024	12/18/2024	$ 9,850.00	17	$ 167,450.00
224	CLEAResult Consulting Inc.		000113271	12/12/2024	12/26/2024	$ 9,680.00	14	$ 135,520.00
225			000113609	1/1/2025	2/10/2025	$ 9,640.00	40	$ 385,600.00
226			000119306	4/9/2025	5/16/2025	$ 9,620.00	37	$ 355,940.00
227			000118727	4/2/2025	5/15/2025	$ 9,390.00	43	$ 403,770.00
228	CLEAResult Consulting Inc.		000110524	12/1/2024	12/13/2024	$ 9,293.97	12	$ 111,527.64
229	CLEAResult Consulting Inc.		000108665	9/18/2024	10/10/2024	$ 9,272.50	22	$ 203,995.00
230	CLEAResult Consulting Inc.		000107915	9/4/2024	10/10/2024	$ 9,120.00	36	$ 328,320.00
231	CLEAResult Consulting Inc.		000106315	8/13/2024	8/27/2024	$ 9,047.44	14	$ 126,664.16
232			000118180	4/1/2025	4/17/2025	$ 9,030.00	16	$ 144,480.00
233			000116391	2/13/2025	3/11/2025	$ 8,990.00	26	$ 233,740.00
234	CLEAResult Consulting Inc.		000111659	12/1/2024	12/13/2024	$ 8,850.00	12	$ 106,200.00
235			000120963	5/9/2025	6/10/2025	$ 8,850.00	32	$ 283,200.00
236	CLEAResult Consulting Inc.		000103634	7/1/2024	7/15/2024	$ 8,650.00	14	$ 121,100.00
237			000114940	1/16/2025	2/10/2025	$ 8,500.00	25	$ 212,500.00
238			000117812	4/1/2025	4/17/2025	$ 8,470.00	16	$ 135,520.00
239			000116369	2/13/2025	2/27/2025	$ 8,436.01	14	$ 118,104.14
240	CLEAResult Consulting Inc.		000103053	7/1/2024	7/15/2024	$ 8,420.00	14	$ 117,880.00
241	CLEAResult Consulting Inc.		000109336	10/2/2024	11/13/2024	$ 8,410.00	42	$ 353,220.00
242			000115215	1/24/2025	2/10/2025	$ 8,270.00	17	$ 140,590.00
243	CLEAResult Consulting Inc.		000107218	9/1/2024	9/13/2024	$ 8,210.00	12	$ 98,520.00
244	CLEAResult Consulting Inc.		000112294	12/1/2024	12/18/2024	$ 7,730.00	17	$ 131,410.00
245			000118359	4/1/2025	5/15/2025	$ 7,660.00	44	$ 337,040.00
246			000119595	4/15/2025	5/15/2025	$ 7,584.52	30	$ 227,535.60
247	BLOOMSBURG FAIR		DE49BCE1CB214EB6B0F1	8/20/2024	8/26/2024	$ 7,500.00	6	$ 45,000.00
248			000115281	1/27/2025	2/10/2025	$ 7,400.00	14	$ 103,600.00
249	CLEAResult Consulting Inc.		000112687	12/4/2024	12/18/2024	$ 7,350.00	14	$ 102,900.00
250	CHECK 001026		3B57E81D4CE6451BB69A	10/8/2024	11/18/2024	$ 7,137.90	41	$ 292,653.90
251			000116889	4/1/2025	4/17/2025	$ 7,110.00	16	$ 113,760.00
252			Horowski_CCreport_May25	5/6/2025	6/4/2025	$ 7,000.00	29	$ 203,000.00
253	CLEAResult Consulting Inc.		000106314	8/13/2024	8/27/2024	$ 6,871.87	14	$ 96,206.18
254			000115403	2/1/2025	3/11/2025	$ 6,730.00	38	$ 255,740.00
255			000117544	4/1/2025	4/17/2025	$ 6,650.00	16	$ 106,400.00
256			3 10 25A	2/10/2025	3/19/2025	$ 6,500.00	37	$ 240,500.00
257			Railroad Payment Fees	2/12/2025	2/26/2025	$ 6,400.00	14	$ 89,600.00
258			000116628	2/20/2025	3/11/2025	$ 6,400.00	19	$ 121,600.00
259	CLEAResult Consulting Inc.		000107519	9/1/2024	9/13/2024	$ 6,200.00	12	$ 74,400.00
260	CLEAResult Consulting Inc.		000109596	10/10/2024	10/28/2024	$ 6,062.11	18	$ 109,117.98
261			RBMN fees for 12721646	3/18/2025	4/9/2025	$ 6,000.00	22	$ 132,000.00
262			1162380	1/2/2025	1/31/2025	$ 6,000.00	29	$ 174,000.00
263	CLEAResult Consulting Inc.		000105982	7/30/2024	8/13/2024	$ 5,900.00	14	$ 82,600.00
264	CLEAResult Consulting Inc.		000104170	6/20/2024	7/3/2024	$ 5,711.69	13	$ 74,251.97
265	CLEAResult Consulting Inc.		000110544	10/25/2024	11/13/2024	$ 5,650.00	19	$ 107,350.00
266			000121095	5/13/2025	6/10/2025	$ 5,575.00	28	$ 156,100.00
267	CLEAResult Consulting Inc.		000104777	7/3/2024	7/17/2024	$ 5,470.00	14	$ 76,580.00
268			000116383	2/13/2025	3/11/2025	$ 5,400.00	26	$ 140,400.00
269			000118025	4/1/2025	4/21/2025	$ 5,324.51	20	$ 106,490.20
270	CLEAResult Consulting Inc.		000112147	12/1/2024	12/13/2024	$ 5,200.00	12	$ 62,400.00
271			Railroad Fees	2/19/2025	3/17/2025	$ 5,000.00	26	$ 130,000.00
272			Railroad Fees	3/13/2025	3/27/2025	$ 5,000.00	14	$ 70,000.00
273			Railroad Fees	3/13/2025	3/27/2025	$ 5,000.00	14	$ 70,000.00
274			Railroad Fees	6/10/2025	6/23/2025	$ 5,000.00	13	$ 65,000.00
275			RBMN Fees for 13881394	3/31/2025	4/9/2025	$ 5,000.00	9	$ 45,000.00
276			21350-13028	12/30/2024	3/24/2025	$ 5,000.00	84	$ 420,000.00
277			19950-13049	12/20/2024	6/16/2025	$ 5,000.00	178	$ 890,000.00
278			97551-07020	7/14/2024	3/31/2025	$ 4,920.60	260	$ 1,279,356.00
279	Kevin Heebner		46215-51008A	8/15/2024	10/7/2024	$ 4,864.00	53	$ 257,792.00
280			DOT tanker inspection, repair	5/12/2025	5/28/2025	$ 4,858.54	16	$ 77,736.64
281	CLEAResult Consulting Inc.		000105983	7/30/2024	8/13/2024	$ 4,850.00	14	$ 67,900.00
282	CLEAResult Consulting Inc.		000105985	7/30/2024	8/13/2024	$ 4,800.00	14	$ 67,200.00
283	IRONTON AUTO BODY INC		Personal vehicle damage	2/27/2025	4/3/2025	$ 4,765.53	35	$ 166,793.55
284			000116389	2/13/2025	3/11/2025	$ 4,718.89	26	$ 122,691.14
285	George Skripko IV		BA42240-37025	10/18/2024	11/4/2024	$ 4,628.03	17	$ 78,676.51
286			DCNR Hazard Trees	2/17/2025	4/21/2025	$ 4,621.52	63	$ 291,155.76
287			Safety/Storm/Rental/Veh Dam	3/5/2025	3/14/2025	$ 4,576.71	9	$ 41,190.39
288	Judy Kern		44450-02259	10/25/2022	7/16/2024	$ 4,500.00	630	$ 2,835,000.00
289	Sherri L Bradley		BA20090-42051	8/27/2024	8/29/2024	$ 4,500.00	2	$ 9,000.00
290			January 2025 Expenses	1/29/2025	2/7/2025	$ 4,500.00	9	$ 40,500.00
291	Jason Rozenberg		68521-22015	8/1/2024	10/2/2024	$ 4,484.68	62	$ 278,050.16
292			000121650	6/1/2025	6/13/2025	$ 4,350.00	12	$ 52,200.00

293	Marshall Maurer	98070-07002	4/23/2024	9/3/2024	$	4,281.24	133	$ 569,404.92
294	CLEAResult Consulting Inc.	000110508	12/1/2024	12/13/2024	$	4,200.00	12	$ 50,400.00
295		000121385	5/20/2025	6/10/2025	$	4,200.00	21	$ 88,200.00
296		Flex MBA Spring 2025 Course	5/27/2025	5/30/2025	$	4,140.60	3	$ 12,421.80
297		Spring 2025	6/9/2025	6/16/2025	$	4,070.00	7	$ 28,490.00
298		12385798 RR Flagging	5/6/2025	5/23/2025	$	4,063.00	17	$ 69,071.00
299		Good Catch and Safety	2/6/2025	2/20/2025	$	4,061.95	14	$ 56,867.30
300		95080-94003	2/14/2025	3/10/2025	$	4,032.41	24	$ 96,777.84
301	Hisham Nor Eldin	20360-00032	4/15/2024	9/9/2024	$	4,029.31	147	$ 592,308.57
302		Tuition Reimbursement Fin Man	12/9/2024	1/6/2025	$	4,020.00	28	$ 112,560.00
303		Fall 2024 Class	1/7/2025	1/23/2025	$	4,020.00	16	$ 64,320.00
304		Dan Wilke	5/25/2025	5/31/2025	$	4,020.00	6	$ 24,120.00
305		June, 2025 Expense Report	4/8/2025	6/30/2025	$	4,000.00	83	$ 332,000.00
306		WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	4,000.00	17	$ 68,000.00
307	IN *BIDDLE CONSULTING GRO	C8CC19F1FAAC4847852D	12/3/2024	12/16/2024	$	3,995.00	13	$ 51,935.00
308	Thomas J. Finn Jr.	18520-18002	7/1/2024	10/21/2024	$	3,975.00	112	$ 445,200.00
309		82681-18009	1/29/2025	5/1/2025	$	3,937.77	92	$ 362,274.84
310		000121558	5/23/2025	6/10/2025	$	3,875.00	18	$ 69,750.00
311		41230-01010	7/29/2024	4/9/2025	$	3,854.15	254	$ 978,954.10
312		Spring 2025 Class 1	1/5/2025	3/31/2025	$	3,737.97	85	$ 317,727.45
313		Meghan Fonda	3/23/2025	6/11/2025	$	3,737.97	80	$ 299,037.60
314		Summer 2025 Class 2	3/23/2025	6/16/2025	$	3,737.97	85	$ 317,727.45
315	Penn State university	Fall 2024 Class 1	1/9/2025	1/14/2025	$	3,694.36	5	$ 18,471.80
316	Penn State university	Fall 2024 Class 3	1/9/2025	1/14/2025	$	3,694.00	5	$ 18,470.00
317		Fall 2024 Classes	7/23/2024	1/3/2025	$	3,648.00	164	$ 598,272.00
318	MUTUAL BENEFIT INSURANCE	MO544844-BA6044061016	7/26/2024	8/6/2024	$	3,640.00	11	$ 40,040.00
319		Fall 2024 Class 816	1/9/2025	1/27/2025	$	3,609.42	18	$ 64,969.56
320		000121521	5/22/2025	6/10/2025	$	3,550.00	19	$ 67,450.00
321		Horowski_CCreport_May25	5/6/2025	6/4/2025	$	3,500.00	29	$ 101,500.00
322		Duboistown Aerial Wireline Occ	1/7/2025	1/24/2025	$	3,500.00	17	$ 59,500.00
323		Permit to replace failed pole	2/13/2025	2/25/2025	$	3,500.00	12	$ 42,000.00
324		Norfolk railroad permit	4/29/2025	5/7/2025	$	3,500.00	8	$ 28,000.00
325		WIGR-MECH RR Permit	1/14/2025	2/3/2025	$	3,500.00	20	$ 70,000.00
326		5205-AdvFedTax	4/24/2025	5/19/2025	$	3,495.00	25	$ 87,375.00
327		5211-AdvDataAnalytics	4/24/2025	5/19/2025	$	3,495.00	25	$ 87,375.00
328		000121652	5/28/2025	6/11/2025	$	3,400.00	14	$ 47,600.00
329	CLEAResult Consulting Inc.	000110545	10/25/2024	11/13/2024	$	3,300.00	19	$ 62,700.00
330		Fall 2024 Class	10/15/2024	1/6/2025	$	3,292.66	83	$ 273,290.78
331		87000-39030	3/5/2025	5/12/2025	$	3,291.30	68	$ 223,808.40
332		38080-16009	8/28/2024	4/14/2025	$	3,291.14	229	$ 753,671.06
333	Penn State Harrisburg	Fall 2024 Comm System Design	8/26/2024	1/9/2025	$	3,281.72	136	$ 446,313.92
334		Fall 2024 HF Circuit Design	8/26/2024	1/9/2025	$	3,281.72	136	$ 446,313.92
335		Spring 2025 Power Systems II	1/13/2025	5/20/2025	$	3,281.72	127	$ 416,778.44
336		75430-27002	8/28/2024	1/22/2025	$	3,275.89	147	$ 481,555.83
337		000116470	2/17/2025	3/11/2025	$	3,242.33	22	$ 71,331.26
338		000114748	1/10/2025	2/10/2025	$	3,230.00	31	$ 100,130.00
339		Reigner Winter Quarter 2025	11/22/2024	4/23/2025	$	3,215.00	152	$ 488,680.00
340		BA71261-16002	6/19/2025	6/23/2025	$	3,182.00	4	$ 12,728.00
341		January 2025 Expenses	1/29/2025	2/7/2025	$	3,150.00	9	$ 28,350.00
342		Credit Card	3/12/2025	3/20/2025	$	3,145.76	8	$ 25,166.08
343		Tuition Reimbursement	5/12/2025	5/20/2025	$	3,117.34	8	$ 24,938.72
344	William Hirschman Jr.	96864-11235A	4/23/2024	9/30/2024	$	3,078.98	160	$ 492,636.80
345		000119970	4/25/2025	5/15/2025	$	3,069.55	20	$ 61,391.00
346	CLEAResult Consulting Inc.	000104211	7/1/2024	7/15/2024	$	3,040.00	14	$ 42,560.00
347		DCNR Hazard Trees	3/26/2025	4/4/2025	$	3,001.67	9	$ 27,015.03
348	Mark A. Todero	BA66150-34007A	9/26/2024	9/27/2024	$	3,000.00	1	$ 3,000.00
349	CLEAResult Consulting Inc.	000113519	12/17/2024	12/31/2024	$	3,000.00	14	$ 42,000.00
350		Spring 2025 Tuition Request	5/17/2025	5/19/2025	$	2,950.00	2	$ 5,900.00
351		tuition reimbursement	3/10/2025	4/17/2025	$	2,946.18	38	$ 111,954.84
352		Danielle Morrison	1/15/2025	1/20/2025	$	2,895.00	5	$ 14,475.00
353		Danielle Morrison	3/14/2025	3/18/2025	$	2,895.00	4	$ 11,580.00
354		Danielle Morrison	3/12/2025	5/13/2025	$	2,895.00	62	$ 179,490.00
355	Jessika Timinski	98901-16023	3/17/2024	8/29/2024	$	2,877.48	165	$ 474,784.20
356	CLEAResult Consulting Inc.	000105516	7/16/2024	8/13/2024	$	2,850.00	28	$ 79,800.00
357		000117138	3/3/2025	3/17/2025	$	2,804.00	14	$ 39,256.00
358		RBMN Lease prep and 1st yr fee	4/1/2025	5/12/2025	$	2,800.00	41	$ 114,800.00
359	CLEAResult Consulting Inc.	000110887	11/4/2024	11/18/2024	$	2,787.67	14	$ 39,027.38
360		EPA Oversight - Columbia MGP	1/3/2025	1/10/2025	$	2,759.16	7	$ 19,314.12
361	Susan Shatto	B/A34580-80033	9/30/2024	10/2/2024	$	2,744.51	2	$ 5,489.02
362		Mutual Assistance Hats	12/10/2024	1/3/2025	$	2,725.00	24	$ 65,400.00
363		DCNR Hazard Trees Distribution	3/26/2025	4/4/2025	$	2,706.44	9	$ 24,357.96
364		Annual DOT Tanker inspections	3/28/2025	4/14/2025	$	2,695.26	17	$ 45,819.42
365	Jeffrey Marshman	BA68270-60039	11/6/2024	11/13/2024	$	2,633.06	7	$ 18,431.42
366		Annual DEP COA Payment	5/6/2025	6/30/2025	$	2,601.39	55	$ 143,076.45
367	Newport American Legion	B/A:68190-96007	9/10/2024	9/16/2024	$	2,500.00	6	$ 15,000.00
368		Bethlehem Signage deposit	2/10/2025	2/24/2025	$	2,484.00	14	$ 34,776.00
369		Bethlehem signage	3/4/2025	3/12/2025	$	2,484.00	8	$ 19,872.00
370		Cotman Ave Group O&M Fund	4/22/2025	5/5/2025	$	2,450.00	13	$ 31,850.00
371	CLEAResult Consulting Inc.	000113127	12/9/2024	12/23/2024	$	2,400.00	14	$ 33,600.00
372		Hampen Twp Permits	2/28/2025	3/18/2025	$	2,400.00	18	$ 43,200.00
373		08240-87023	3/12/2025	3/13/2025	$	2,400.00	1	$ 2,400.00
374		000117776	4/1/2025	4/17/2025	$	2,400.00	16	$ 38,400.00
375		BA63681-15017	6/12/2025	6/23/2025	$	2,366.81	11	$ 26,034.91
376	Charissa Stork	24779-51038	7/17/2024	8/14/2024	$	2,302.56	28	$ 64,471.68
377	CLEAResult Consulting Inc.	000109037	9/26/2024	10/10/2024	$	2,300.00	14	$ 32,200.00
378		000118654	4/1/2025	5/15/2025	$	2,300.00	44	$ 101,200.00
379		000119278	4/8/2025	5/15/2025	$	2,300.00	37	$ 85,100.00
380		000121426	5/21/2025	6/10/2025	$	2,300.00	20	$ 46,000.00
381		BA24470-62028	5/13/2025	5/20/2025	$	2,286.80	7	$ 16,007.60
382	CHECK 001010	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$	2,250.00	14	$ 31,500.00
383		Pre Calculus tuition	4/8/2025	6/18/2025	$	2,250.00	71	$ 159,750.00
384		39820-14016	3/9/2025	6/6/2025	$	2,245.00	89	$ 199,805.00
385		Spring 2025 Class 2	1/5/2025	3/31/2025	$	2,225.94	85	$ 189,204.90
386		tuition reimbursement	3/10/2025	5/22/2025	$	2,216.83	73	$ 161,828.59
387	Penn State university	Fall 2024 Class 2	1/9/2025	1/14/2025	$	2,215.00	5	$ 11,075.00
388	Amazon	C9AEB6CC95ED4A0E9FE0	9/3/2024	9/23/2024	$	2,140.09	20	$ 42,801.80
389	John Kraybill-Greggo	18720-18026	6/29/2024	9/16/2024	$	2,125.00	79	$ 167,875.00
390		Spring 2025 Class MTH157	12/8/2024	5/23/2025	$	2,103.00	166	$ 349,098.00
391		26101-13018	12/12/2024	1/13/2025	$	2,100.00	32	$ 67,200.00
392	Steve Houser	B/A06540-77004A	11/7/2024	11/13/2024	$	2,092.32	6	$ 12,553.92
393		Water for LEHSC	3/3/2025	3/13/2025	$	2,068.55	10	$ 20,685.50

394			55934-69076	12/23/2024	1/8/2025	$	2,064.02	16	$ 33,024.32
395			Tuition Reimbursement	1/28/2025	2/3/2025	$	2,064.00	6	$ 12,384.00
396			Tuition Reimbursement	3/5/2025	3/7/2025	$	2,064.00	2	$ 4,128.00
397			Tuition Reimbursement	4/6/2025	4/11/2025	$	2,064.00	5	$ 10,320.00
398			BA85210-41009	2/6/2025	2/10/2025	$	2,028.37	4	$ 8,113.48
399			Water for LEHSC	5/15/2025	5/20/2025	$	2,024.15	5	$ 10,120.75
400			48401-74007	12/29/2024	3/31/2025	$	2,008.95	92	$ 184,823.40
401	CHECK	001065	20A1B4B5161B4F2A9297	10/8/2024	10/24/2024	$	2,000.00	16	$ 32,000.00
402	CHECK	001068	F3305CCF18184A1A89FE	12/9/2024	12/19/2024	$	2,000.00	10	$ 20,000.00
403			NS WO 13863892 2/16/2025	2/16/2025	2/21/2025	$	2,000.00	5	$ 10,000.00
404			Horowski_CCreport_06172025	6/10/2025	6/30/2025	$	2,000.00	20	$ 40,000.00
405			Horowski_CCreport_06172025	6/11/2025	6/30/2025	$	2,000.00	19	$ 38,000.00
406			Railroad Permit for Bingaman	3/12/2025	3/27/2025	$	2,000.00	15	$ 30,000.00
407			Steve Nosek	6/5/2025	6/18/2025	$	2,000.00	13	$ 26,000.00
408			Steve Nosek	6/11/2025	6/18/2025	$	2,000.00	7	$ 14,000.00
409			RailPros Permit Application	2/19/2025	2/27/2025	$	2,000.00	8	$ 16,000.00
410			RailPros fees WO 13834412	3/31/2025	4/7/2025	$	2,000.00	7	$ 14,000.00
411			RailPros Aerial Occupancy Fee	4/8/2025	4/22/2025	$	2,000.00	14	$ 28,000.00
412			FORPPLBA00386-12001	10/23/2024	2/10/2025	$	2,000.00	110	$ 220,000.00
413	Hugh Mertz		36791-02056A	10/7/2024	10/8/2024	$	1,995.00	1	$ 1,995.00
414			Horowski_CCreport01212025	1/14/2025	2/3/2025	$	1,995.00	20	$ 39,900.00
415			Fall 2024 Class 810	1/9/2025	1/27/2025	$	1,968.85	18	$ 35,439.30
416	CLEAResult Consulting Inc.		000107521	9/1/2024	9/13/2024	$	1,950.00	12	$ 23,400.00
417			BA16979-93008	1/22/2025	1/24/2025	$	1,929.00	2	$ 3,858.00
418			Good Catch Awards	2/21/2025	4/28/2025	$	1,905.95	66	$ 125,792.70
419			BUX-UPHA Permit Fees	1/31/2025	2/12/2025	$	1,900.00	12	$ 22,800.00
420			General Expenses	2/13/2025	2/24/2025	$	1,900.00	11	$ 20,900.00
421			B/A:14630-86036	4/15/2025	4/23/2025	$	1,880.00	8	$ 15,040.00
422			Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	1,862.27	127	$ 236,508.29
423			Hampden Twp Road Permits	4/3/2025	4/15/2025	$	1,860.00	12	$ 22,320.00
424	Kim Houck		B/A:23690-64015	9/20/2024	9/26/2024	$	1,845.00	6	$ 11,070.00
425			37250-22143	12/21/2022	5/7/2025	$	1,839.00	868	$ 1,596,252.00
426			000120065	5/1/2025	6/10/2025	$	1,825.00	40	$ 73,000.00
427	Douglas Stroman		76310-30055	12/5/2024	12/11/2024	$	1,823.20	6	$ 10,939.20
428	CLEAResult Consulting Inc.		000109693	10/4/2024	11/13/2024	$	1,810.00	40	$ 72,400.00
429			16581-21004	10/24/2024	3/7/2025	$	1,807.56	134	$ 242,213.04
430			BA35660-57004	2/5/2025	2/10/2025	$	1,804.57	5	$ 9,022.85
431	CLEAResult Consulting Inc.		000112149	12/1/2024	12/13/2024	$	1,800.00	12	$ 21,600.00
432			Jerrys Engine Repair	1/8/2025	1/21/2025	$	1,788.37	13	$ 23,248.81
433			February Expense #4	1/28/2025	2/11/2025	$	1,768.05	14	$ 24,752.70
434			5206-LawEthics&Reg	4/24/2025	5/19/2025	$	1,755.00	25	$ 43,875.00
435	D&B Construction		99416-67017	9/5/2024	9/9/2024	$	1,750.00	4	$ 7,000.00
436	Enterprise		Personal vehicle damage	2/14/2025	4/3/2025	$	1,748.97	48	$ 83,950.56
437			5206-LawEthics&Reg	4/24/2025	5/19/2025	$	1,740.00	25	$ 43,500.00
438			59780-09045	4/9/2025	4/14/2025	$	1,700.00	5	$ 8,500.00
439	Harry Sechler		B/A:67840-49007	9/16/2024	9/17/2024	$	1,695.47	1	$ 1,695.47
440			Water LEHSC	4/11/2025	4/22/2025	$	1,682.18	11	$ 18,503.98
441	CLEAResult Consulting Inc.		000109170	10/1/2024	11/13/2024	$	1,670.00	43	$ 71,810.00
442			Fall 2024 Class 810	12/13/2024	1/27/2025	$	1,640.58	45	$ 73,826.10
443			80001-75000	4/27/2025	5/20/2025	$	1,623.33	23	$ 37,336.59
444			DOT Annual Tanker Inspections	5/16/2025	5/28/2025	$	1,618.94	12	$ 19,427.22
445	CLEAResult Consulting Inc.		000104634	7/1/2024	8/13/2024	$	1,610.00	43	$ 69,230.00
446			Railroad Fees	3/13/2025	3/27/2025	$	1,600.00	14	$ 22,400.00
447			Railroad Fees	3/13/2025	3/27/2025	$	1,600.00	14	$ 22,400.00
448			DOT Tanker inspections	5/14/2025	6/4/2025	$	1,584.20	21	$ 33,268.25
449			Credit Card	3/25/2025	4/3/2025	$	1,540.29	9	$ 13,862.61
450			000119463	4/11/2025	5/16/2025	$	1,535.00	35	$ 53,725.00
451	CLEAResult Consulting Inc.		000107969	9/5/2024	10/10/2024	$	1,530.00	35	$ 53,550.00
452			79450-22012	11/1/2024	4/9/2025	$	1,528.65	159	$ 243,055.35
453			Winter 2025 Class	12/18/2024	4/3/2025	$	1,525.00	106	$ 161,650.00
454			Summer class 2024 COM 200	6/29/2024	4/9/2025	$	1,525.00	284	$ 433,100.00
455			Summer 2024 Class MAT 210	6/29/2024	4/9/2025	$	1,525.00	284	$ 433,100.00
456	Michael Piari		BA20300-32012	10/17/2024	10/21/2024	$	1,520.00	4	$ 6,080.00
457			Spring 2025 Class 2	1/5/2025	3/31/2025	$	1,512.03	85	$ 128,522.55
458			WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	1,500.00	17	$ 25,500.00
459			RBMN Fees for 13881394	3/31/2025	4/9/2025	$	1,500.00	9	$ 13,500.00
460			RBMN fees for 12721646	3/31/2025	4/9/2025	$	1,500.00	9	$ 13,500.00
461			Selinsgrove Tap RR Permits	1/14/2025	2/3/2025	$	1,500.00	20	$ 30,000.00
462			Selinsgrove Tap RR Permits	1/14/2025	2/3/2025	$	1,500.00	20	$ 30,000.00
463			Railpros Permit WO 13834412	1/10/2025	2/3/2025	$	1,500.00	24	$ 36,000.00
464			GP SLLA SUNB-LOCK SEG 1	2/4/2025	4/7/2025	$	1,500.00	62	$ 93,000.00
465	Melissa Kipe		REFB/A75980-78139	12/13/2024	12/23/2024	$	1,495.97	10	$ 14,959.70
466			B/A:10430-87039	1/21/2025	1/28/2025	$	1,495.14	7	$ 10,465.98
467	Joseph Murach		45119-11394	8/15/2023	7/22/2024	$	1,487.60	342	$ 508,759.20
468	PENN DOT ACCTS RECV		8D6E7612C8F944978411	6/20/2024	8/6/2024	$	1,485.38	47	$ 69,812.86
469			Annual DOT Tanker inspections	4/3/2025	4/14/2025	$	1,480.72	11	$ 16,287.89
470	Penn State university		Fall 2024 Class 2	1/9/2025	1/14/2025	$	1,479.00	5	$ 7,395.00
471			Brian McCormick 5/13/2025	5/19/2025	5/27/2025	$	1,456.00	8	$ 11,648.00
472	OPC*PORTNOFF LAW DELQ TAX		2442D789F04142E18185	8/9/2024	8/20/2024	$	1,443.24	11	$ 15,875.64
473			23440-24015	1/30/2025	5/1/2025	$	1,436.22	91	$ 130,696.02
474			Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	1,435.20	9	$ 12,916.80
475			Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	1,435.20	9	$ 12,916.80
476			Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	1,435.20	9	$ 12,916.80
477			54270-89099A	1/14/2025	1/28/2025	$	1,434.85	14	$ 20,087.90
478			Brian McCormick 4/30/2025	4/23/2025	4/30/2025	$	1,430.00	7	$ 10,010.00
479			Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	1,419.45	127	$ 180,270.15
480			Manor Equipment	1/21/2025	2/3/2025	$	1,401.42	13	$ 18,218.46
481			000120121	4/28/2025	5/15/2025	$	1,400.00	17	$ 23,800.00
482	Patricia Taylor		B/A:13280-48014	9/30/2024	10/2/2024	$	1,398.00	2	$ 2,796.00
483			86461-05024	4/8/2025	4/7/2025	$	1,395.00	(1)	$ (1,395.00)
484	CLEAResult Consulting Inc.		000105671	7/19/2024	8/13/2024	$	1,390.00	25	$ 34,750.00
485	Christine Wagner		89600-50013	5/2/2024	10/7/2024	$	1,388.99	158	$ 219,460.42
486	Enterprise		Personal Vehicle Damage	1/16/2025	2/13/2025	$	1,382.40	28	$ 38,707.20
487			Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	1,382.00	7	$ 9,674.00
488			Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	1,382.00	7	$ 9,674.00
489			000114249	1/6/2025	2/10/2025	$	1,370.00	35	$ 47,950.00
490			Brian McCormick 6/2/2025	5/23/2025	6/5/2025	$	1,367.00	13	$ 17,771.00
491			Brian McCormick 6/2/2025	5/23/2025	6/5/2025	$	1,367.00	13	$ 17,771.00
492			Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	1,367.00	7	$ 9,569.00
493	CLEAResult Consulting Inc.		000110377	12/1/2024	12/13/2024	$	1,360.00	12	$ 16,320.00
494			14810-91017	2/11/2025	2/14/2025	$	1,348.65	3	$ 4,045.95

495	CLEAResult Consulting Inc.	000110720	12/1/2024	12/13/2024	$	1,340.00	12	$ 16,080.00
496		Amr Elhakim	6/20/2025	6/30/2025	$	1,340.00	10	$ 13,400.00
497		Amr Elhakim	6/20/2025	6/30/2025	$	1,340.00	10	$ 13,400.00
498		Amr Elhakim	6/20/2025	6/30/2025	$	1,340.00	10	$ 13,400.00
499		000113383	1/1/2025	2/10/2025	$	1,340.00	40	$ 53,600.00
500	CLEAResult Consulting Inc.	000107375	9/1/2024	10/10/2024	$	1,320.00	39	$ 51,480.00
501		41280-58000	2/24/2025	2/25/2025	$	1,318.50	1	$ 1,318.50
502		Storm meals/snacks/FR Clothing	12/19/2024	1/13/2025	$	1,314.35	25	$ 32,858.75
503	James D. Zakrzewski Jr.	15510-23030	1/24/2024	9/30/2024	$	1,309.30	250	$ 327,325.00
504		000119757	4/18/2025	5/15/2025	$	1,300.00	27	$ 35,100.00
505		63540-29008	4/3/2025	4/9/2025	$	1,291.59	6	$ 7,749.54
506		36840-60029A	4/1/2025	4/7/2025	$	1,289.96	6	$ 7,739.76
507	CLEAResult Consulting Inc.	000108755	9/20/2024	10/10/2024	$	1,280.00	20	$ 25,600.00
508	Bernard E. Adamczyk	BA83362-57006	10/16/2024	10/17/2024	$	1,270.00	1	$ 1,270.00
509		May Expense #4	5/2/2025	5/15/2025	$	1,246.51	13	$ 16,204.63
510	Peter Everett	45960-13048	1/17/2024	9/19/2024	$	1,238.69	246	$ 304,717.74
511		70001-67016	11/22/2024	3/31/2025	$	1,234.54	129	$ 159,255.66
512	CLEAResult Consulting Inc.	000112527	12/3/2024	12/18/2024	$	1,230.00	15	$ 18,450.00
513		DCNR Hazard Trees Distribution	3/24/2025	4/4/2025	$	1,225.49	11	$ 13,480.39
514		ice melt	2/12/2025	2/17/2025	$	1,225.36	5	$ 6,126.80
515		Brian McCormick 5/13/2025	5/9/2025	5/27/2025	$	1,223.00	18	$ 22,014.00
516	CLEAResult Consulting Inc.	000108290	9/9/2024	9/23/2024	$	1,200.00	14	$ 16,800.00
517	CLEAResult Consulting Inc.	000111145	11/5/2024	11/26/2024	$	1,200.00	21	$ 25,200.00
518	CLEAResult Consulting Inc.	000111706	11/14/2024	11/27/2024	$	1,200.00	13	$ 15,600.00
519		BA96530-26048	12/23/2024	1/7/2025	$	1,200.00	15	$ 18,000.00
520		000114943A	2/1/2025	2/14/2025	$	1,200.00	13	$ 15,600.00
521		000116384	2/13/2025	3/11/2025	$	1,200.00	26	$ 31,200.00
522		000119597	4/15/2025	5/15/2025	$	1,200.00	30	$ 36,000.00
523		000120847	5/7/2025	6/10/2025	$	1,200.00	34	$ 40,800.00
524		MTH/216T	11/11/2024	1/6/2025	$	1,194.00	56	$ 66,864.00
525		AJK - 1/24/25 - 1	12/30/2024	1/24/2025	$	1,190.20	25	$ 29,755.00
526	Edward W. Hollabaugh	REFB/A:22770-98005	3/6/2024	8/7/2024	$	1,189.98	154	$ 183,256.92
527		February Expense #5	2/4/2025	2/11/2025	$	1,188.00	7	$ 8,316.00
528		April Expense #15	4/22/2025	4/29/2025	$	1,188.00	7	$ 8,316.00
529	B.A. MEIXEL ELECTRICAL INC.	31650-64007POSBA240013	3/4/2024	8/6/2024	$	1,165.00	155	$ 180,575.00
530		5287-Colloquium	4/24/2025	5/19/2025	$	1,165.00	25	$ 29,125.00
531		Eastern University MBA Spring II	2/14/2025	5/6/2025	$	1,162.00	81	$ 94,122.00
532	Judy Rogers	B/A:22770-98005	3/6/2024	8/7/2024	$	1,160.00	154	$ 178,640.00
533		Credit Card	3/25/2025	3/31/2025	$	1,155.43	6	$ 6,932.58
534		DCNR Hazard Trees	3/26/2025	4/21/2025	$	1,148.48	26	$ 29,860.48
535	CLEAResult Consulting Inc.	000107032	9/1/2024	10/10/2024	$	1,148.21	39	$ 44,780.19
536	PENN DOT ACCTS RECV	9962D8E5197E456A87BC	9/20/2024	12/4/2024	$	1,146.60	75	$ 85,995.00
537	CLEAResult Consulting Inc.	000106813	9/1/2024	9/13/2024	$	1,140.00	12	$ 13,680.00
538	STEELTON BOROUGH	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	1,125.12	8	$ 9,000.96
539	STEELTON BOROUGH	308C773CC6884706A375	11/11/2024	11/19/2024	$	1,125.12	8	$ 9,000.96
540		February Expense #14	2/13/2025	2/18/2025	$	1,125.12	5	$ 5,625.60
541		May Expense #9	5/13/2025	5/30/2025	$	1,125.12	17	$ 19,127.04
542		DOT Annual Tanker Inspections	5/15/2025	5/28/2025	$	1,113.62	13	$ 14,477.00
543		000115284	1/27/2025	2/10/2025	$	1,100.00	14	$ 15,400.00
544		000116149	2/7/2025	3/11/2025	$	1,100.00	32	$ 35,200.00
545	Stanley Little	B/A:57900-83087	7/19/2024	7/23/2024	$	1,098.00	4	$ 4,392.00
546		49375-59105	4/3/2025	4/9/2025	$	1,075.74	6	$ 6,454.44
547		WESLEY SECHRIST	1/7/2025	3/20/2025	$	1,074.23	72	$ 77,344.56
548		WESLEY SECHRIST	1/7/2025	5/27/2025	$	1,074.23	140	$ 150,392.20
549		March Expense #7	2/28/2025	3/11/2025	$	1,071.94	11	$ 11,791.34
550	CLEAResult Consulting Inc.	000105959	9/1/2024	9/13/2024	$	1,070.00	12	$ 12,840.00
551		Spring 2025 Tuition Request	5/17/2025	5/19/2025	$	1,070.00	2	$ 2,140.00
552		000115024	1/17/2025	2/10/2025	$	1,070.00	24	$ 25,680.00
553		Credit Card	3/5/2025	3/11/2025	$	1,059.43	6	$ 6,356.58
554	Royers Flowers	44781-01025	9/18/2024	9/23/2024	$	1,054.60	5	$ 5,273.00
555		Wesley Sechrist	8/25/2024	1/17/2025	$	1,050.75	145	$ 152,358.75
556	CLEAResult Consulting Inc.	000103248	7/1/2024	7/15/2024	$	1,050.00	14	$ 14,700.00
557		000115684	2/7/2025	3/11/2025	$	1,043.75	32	$ 33,400.00
558		REFB/A:77120-64024	1/10/2025	1/13/2025	$	1,035.19	3	$ 3,105.57
559		BA17730-37005	1/9/2025	1/10/2025	$	1,007.57	1	$ 1,007.57
560	CLEAResult Consulting Inc.	000104741	7/3/2024	8/1/2024	$	1,000.00	29	$ 29,000.00
561	CLEAResult Consulting Inc.	000109009	10/1/2024	10/30/2024	$	1,000.00	29	$ 29,000.00
562	LEHIGH COUNTY AUTHORITY	5282814B5AFE43D890B7	9/20/2024	9/26/2024	$	1,000.00	6	$ 6,000.00
563		ROW Payment	2/3/2025	2/26/2025	$	1,000.00	23	$ 23,000.00
564		74670-09004	8/9/2024	2/18/2025	$	1,000.00	193	$ 193,000.00
565		74861-23001	11/22/2024	3/24/2025	$	1,000.00	122	$ 122,000.00
566	CLEAResult Consulting Inc.	000104057	7/1/2024	7/15/2024	$	990.00	14	$ 13,860.00
567		Brian McCormick	3/2/2025	3/7/2025	$	990.00	5	$ 4,950.00
568		Brian McCormick	4/17/2025	4/30/2025	$	990.00	13	$ 12,870.00
569		Pestano11	3/6/2025	3/27/2025	$	990.00	21	$ 20,790.00
570		Pestano10	3/6/2025	3/27/2025	$	990.00	21	$ 20,790.00
571		Pestano13	3/23/2025	5/30/2025	$	990.00	68	$ 67,320.00
572		Pestano12	3/23/2025	5/30/2025	$	990.00	68	$ 67,320.00
573	Meadow Landscaping Inc	46760-22016	11/1/2024	11/25/2024	$	984.00	24	$ 23,616.00
574	AIA CORPORATION	254552DC64144F34BABF	9/4/2024	9/23/2024	$	983.95	19	$ 18,695.05
575	CLEAResult Consulting Inc.	000111578	12/1/2024	12/13/2024	$	980.00	12	$ 11,760.00
576		Good Catch Hats	6/2/2025	6/12/2025	$	979.09	10	$ 9,790.90
577		000116842	2/27/2025	3/13/2025	$	977.17	14	$ 13,680.38
578		April Expense #6	4/9/2025	4/16/2025	$	972.51	7	$ 6,807.57
579	CLEAResult Consulting Inc.	000110079	10/14/2024	11/13/2024	$	970.00	30	$ 29,100.00
580		000118356	4/1/2025	5/15/2025	$	969.47	44	$ 42,656.68
581		Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	969.00	7	$ 6,783.00
582		000119969	4/25/2025	5/15/2025	$	968.54	20	$ 19,370.80
583	CLEAResult Consulting Inc.	000104533	7/1/2024	8/13/2024	$	966.20	43	$ 41,546.60
584	CAPITAL REGION WATER	4808649CDA3D475989B8	7/15/2024	7/30/2024	$	961.28	15	$ 14,419.20
585	CAPITAL REGION WATER	ABA59C30C3E74B49BFC8	8/9/2024	8/16/2024	$	961.28	7	$ 6,728.96
586	CAPITAL REGION WATER	4342E4B9F183477DA76A	9/9/2024	9/27/2024	$	961.28	18	$ 17,303.04
587	CAPITAL REGION WATER	BA57EDC3003E4E34ACD5	10/11/2024	10/21/2024	$	961.28	10	$ 9,612.80
588	CAPITAL REGION WATER	308C773CC6884706A375	11/11/2024	11/19/2024	$	961.28	8	$ 7,690.24
589		January Expense #5	1/14/2025	1/21/2025	$	961.28	7	$ 6,728.96
590		March Expense #13	3/10/2025	3/24/2025	$	961.28	14	$ 13,457.92
591		May Expense #9	5/12/2025	5/30/2025	$	961.28	18	$ 17,303.04
592		June Expense #8	6/9/2025	6/25/2025	$	961.28	16	$ 15,380.48
593	CLEAResult Consulting Inc.	000107105	9/1/2024	9/13/2024	$	960.00	12	$ 11,520.00
594		83580-18012	6/9/2024	4/7/2025	$	945.08	302	$ 285,414.16
595		BA45654-89012	2/6/2025	2/10/2025	$	939.00	4	$ 3,756.00

596	Guy Giordano		92451-25007	9/26/2023	10/21/2024	$	935.16	391	$ 365,647.56
597	Keri L. Kromer		53250-05011	7/11/2024	9/23/2024	$	935.00	74	$ 69,190.00
598			February Expense #17	2/14/2025	2/25/2025	$	934.26	11	$ 10,276.86
599			Safety recognition Jackets	3/28/2025	3/31/2025	$	931.95	3	$ 2,795.85
600			Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	920.40	9	$ 8,283.60
601			Annual DOT Tanker inspections	3/25/2025	4/14/2025	$	916.58	20	$ 18,331.60
602			Annual DOT Tanker inspections	3/21/2025	4/14/2025	$	916.58	24	$ 21,997.92
603	Patricia Gerald		B/A:94880-76043A	10/18/2024	10/21/2024	$	914.50	3	$ 2,743.50
604	CLEAResult Consulting Inc.		000106213	9/1/2024	9/13/2024	$	910.00	12	$ 10,920.00
605	UPPERALLENTOWNSHIP UTL		6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	907.50	11	$ 9,982.50
606	UPPERALLENTOWNSHIP UTL		BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	907.50	7	$ 6,352.50
607			BA87350-31024	5/14/2025	5/20/2025	$	900.00	6	$ 5,400.00
608			PPL Electric Utilities	2/26/2025	3/31/2025	$	899.65	33	$ 29,688.45
609			Annual DOT Tanker inspections	3/28/2025	4/14/2025	$	898.42	17	$ 15,273.14
610			March Expense #4	2/25/2025	3/3/2025	$	889.22	6	$ 5,335.32
611			Brian McCormick 6/2/2025	5/23/2025	6/5/2025	$	872.00	13	$ 11,336.00
612	Joshua Good		BA99090-51037	6/28/2024	7/3/2024	$	866.49	5	$ 4,332.45
613			June Expense #4	5/29/2025	6/4/2025	$	864.35	6	$ 5,186.10
614	CLEAResult Consulting Inc.		000112138	12/1/2024	12/18/2024	$	860.00	17	$ 14,620.00
615	CLEAResult Consulting Inc.		000104535	7/1/2024	8/13/2024	$	856.48	43	$ 36,828.64
616			Allpaid Courthouse	2/13/2025	3/7/2025	$	846.76	22	$ 18,628.72
617	CAPITAL REGION WATER		9A0E6D1C647A4B06A715	12/16/2024	12/31/2024	$	845.28	15	$ 12,679.20
618			000118357	4/1/2025	5/15/2025	$	833.60	44	$ 36,678.40
619	CLEAResult Consulting Inc.		000109183	10/1/2024	10/15/2024	$	825.65	14	$ 11,559.10
620			000113864	1/1/2025	2/10/2025	$	810.00	40	$ 32,400.00
621			Railroad Payment Fees	2/12/2025	2/26/2025	$	800.00	14	$ 11,200.00
622			Railroad Fees	2/19/2025	3/17/2025	$	800.00	26	$ 20,800.00
623			Railroad Fees	4/2/2025	4/15/2025	$	800.00	13	$ 10,400.00
624			Railroad Fees	6/10/2025	6/23/2025	$	800.00	13	$ 10,400.00
625			Hampden Twp Permits	2/7/2025	2/20/2025	$	800.00	13	$ 10,400.00
626			RBMN Lease prep and 1st yr fee	4/8/2025	5/12/2025	$	800.00	34	$ 27,200.00
627			UPS	2/4/2025	3/11/2025	$	796.59	35	$ 27,880.65
628			000116841	2/27/2025	3/13/2025	$	794.48	14	$ 11,122.72
629	CLEAResult Consulting Inc.		000105677	7/22/2024	8/13/2024	$	793.89	22	$ 17,465.58
630	William McCoy		B/A:38090-68007	9/9/2024	9/19/2024	$	786.73	10	$ 7,867.30
631	CLEAResult Consulting Inc.		000104534	7/1/2024	8/13/2024	$	783.10	43	$ 33,673.30
632			000114085	1/7/2025	2/10/2025	$	780.06	34	$ 26,522.04
633			B/A:83653-05011	5/20/2025	5/20/2025	$	771.06	0	$ -
634			Tyndale Clothing	12/30/2024	2/24/2025	$	766.40	56	$ 42,918.40
635			000112251	1/1/2025	2/10/2025	$	762.90	40	$ 30,516.00
636			E Robbins-City permits 13883816	5/10/2025	5/20/2025	$	760.00	10	$ 7,600.00
637			V Galle-Lan City Permit	6/6/2025	6/23/2025	$	760.00	17	$ 12,920.00
638			County Teir II Fees	4/4/2025	4/22/2025	$	750.40	18	$ 13,507.20
639	CHECK	001005	E96DAB2115804C559E80	7/5/2024	8/1/2024	$	750.00	27	$ 20,250.00
640	CHECK	001007	EACA4580E9594464B14A	7/1/2024	8/13/2024	$	750.00	43	$ 32,250.00
641	CHECK	001008	3B582B9AC5624FC886B7	7/18/2024	8/30/2024	$	750.00	43	$ 32,250.00
642	CHECK	001009	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$	750.00	14	$ 10,500.00
643			WHEM-HUMM Permit Fee	3/13/2025	3/25/2025	$	750.00	12	$ 9,000.00
644			000116429	2/14/2025	3/11/2025	$	750.00	25	$ 18,750.00
645			corporate card	1/7/2025	1/21/2025	$	746.75	14	$ 10,454.50
646	CLEAResult Consulting Inc.		000105676	7/22/2024	8/13/2024	$	741.97	22	$ 16,323.34
647	CLEAResult Consulting Inc.		000110804	12/1/2024	12/13/2024	$	741.21	12	$ 8,894.52
648			000115253	1/24/2025	2/10/2025	$	740.00	17	$ 12,580.00
649			09330-98009	12/30/2024	1/7/2025	$	739.75	8	$ 5,918.00
650			Tyndale order	6/18/2025	6/30/2025	$	731.95	12	$ 8,783.40
651			tuition reimbursement	3/10/2025	5/22/2025	$	729.35	73	$ 53,242.55
652	CLEAResult Consulting Inc.		000110323	10/21/2024	11/13/2024	$	721.77	23	$ 16,600.71
653			000112248	1/1/2025	2/10/2025	$	720.43	40	$ 28,817.20
654			March Expense #17	3/11/2025	3/18/2025	$	718.54	7	$ 5,029.78
655	CLEAResult Consulting Inc.		000107602	10/1/2024	10/15/2024	$	715.66	14	$ 10,019.24
656	Elizabeth Dziuda		63970-19015	6/2/2024	10/8/2024	$	710.00	128	$ 90,880.00
657	Corey Borger		MOWER23475-51000	6/3/2024	8/2/2024	$	708.55	60	$ 42,513.00
658			February Expense #18	2/18/2025	3/3/2025	$	704.45	13	$ 9,157.85
659	CLEAResult Consulting Inc.		000113521	12/17/2024	12/31/2024	$	700.00	14	$ 9,800.00
660			Annette Cevis 5/22/2025	5/18/2025	5/23/2025	$	700.00	5	$ 3,500.00
661			SAKR-SMAN_PSC_FEE_12202024	12/13/2024	1/9/2025	$	700.00	27	$ 18,900.00
662			Horowski_CCreport01212025	1/14/2025	2/3/2025	$	700.00	20	$ 14,000.00
663			January 2025_PSC Fee	1/31/2025	2/16/2025	$	700.00	16	$ 11,200.00
664			CC Charges_MarApr_Horowski	3/26/2025	4/15/2025	$	700.00	20	$ 14,000.00
665			Horowski_CCreport_06172025	5/27/2025	6/30/2025	$	700.00	34	$ 23,800.00
666			Steve Nosek	5/6/2025	5/12/2025	$	700.00	6	$ 4,200.00
667			12945663 Railroad Flagging	2/5/2025	2/25/2025	$	700.00	20	$ 14,000.00
668			Permit Duboistown	2/19/2025	2/25/2025	$	700.00	6	$ 4,200.00
669			WIGR-MECH RR Protection Services	2/20/2025	3/4/2025	$	700.00	12	$ 8,400.00
670			Selinsgrove Tap RR	2/19/2025	3/4/2025	$	700.00	13	$ 9,100.00
671			Selinsgrove Tap RR	2/19/2025	3/4/2025	$	700.00	13	$ 9,100.00
672			RailPros Fees WO 13071067	3/28/2025	4/7/2025	$	700.00	10	$ 7,000.00
673			RailPros PSC Fees WO 13834412	3/31/2025	4/7/2025	$	700.00	7	$ 4,900.00
674			RailPros Protection Services fee	4/15/2025	4/22/2025	$	700.00	7	$ 4,900.00
675			BA18210-42014	1/24/2025	1/28/2025	$	700.00	4	$ 2,800.00
676			000119007	4/4/2025	5/16/2025	$	700.00	42	$ 29,400.00
677	CLEAResult Consulting Inc.		000110803	12/1/2024	12/13/2024	$	697.50	12	$ 8,370.00
678			FR Clothing	1/31/2025	2/13/2025	$	690.00	13	$ 8,970.00
679			02/17/25 Assessing-Damaged Tires	2/17/2025	4/30/2025	$	687.78	72	$ 49,520.16
680			PennDOT Fees	2/28/2025	5/6/2025	$	683.50	67	$ 45,794.50
681			March Expense #7	2/28/2025	3/11/2025	$	675.53	11	$ 7,430.83
682	Michael Lapinsky		36591-02014A	7/24/2024	8/22/2024	$	664.36	29	$ 19,266.44
683	Patsy Adams		BA68340-34012	6/28/2024	7/3/2024	$	654.34	5	$ 3,271.70
684			DJS 6_30_2025	6/17/2025	6/30/2025	$	651.00	13	$ 8,463.00
685			Various Tier II Invoices - #1	3/3/2025	4/7/2025	$	649.95	35	$ 22,748.25
686			County Teir II Fees	4/4/2025	4/22/2025	$	649.60	18	$ 11,692.80
687	PECO ENERGY COMPANY		90BE63E974A7467C8486	11/26/2024	12/11/2024	$	643.01	15	$ 9,645.15
688	John Bosian		B/A:96289-64017	7/19/2024	7/23/2024	$	642.60	4	$ 2,570.40
689			Marilyn DeLeon	8/20/2024	1/16/2025	$	641.25	149	$ 95,546.25
690	CLEAResult Consulting Inc.		000113167	12/10/2024	12/23/2024	$	640.00	13	$ 8,320.00
691			000115531	2/3/2025	3/11/2025	$	640.00	36	$ 23,040.00
692			000116824	2/27/2025	3/13/2025	$	638.51	14	$ 8,939.14
693	CLEAResult Consulting Inc.		000107033	9/1/2024	10/10/2024	$	634.26	39	$ 24,736.14
694			March Expense #5	2/26/2025	3/3/2025	$	630.84	5	$ 3,154.20
695	Eric Brubacker		BA83030-39276	12/10/2024	12/11/2024	$	628.44	1	$ 628.44
696			23686/94490-96029	4/7/2025	6/9/2025	$	626.73	63	$ 39,483.99

697	CLEAResult Consulting Inc.	000107034	9/1/2024	10/10/2024	$	626.45	39	$ 24,431.55
698		DOT Tanker Inspection LO1390	5/13/2025	5/28/2025	$	621.78	15	$ 9,326.70
699		000114086	1/7/2025	2/10/2025	$	610.70	34	$ 20,763.80
700		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
701		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
702		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
703		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
704	Jeff Vagnetti	47241-14009	8/3/2024	10/28/2024	$	600.00	86	$ 51,600.00
705	CLEAResult Consulting Inc.	000110358	10/21/2024	11/4/2024	$	600.00	14	$ 8,400.00
706	CLEAResult Consulting Inc.	000112681	12/4/2024	12/18/2024	$	600.00	14	$ 8,400.00
707	WILLIAMSPORT MUNICIPAL W	EA079A1FA2974243BECC	9/1/2024	9/12/2024	$	600.00	11	$ 6,600.00
708	WILLIAMSPORT MUNICIPAL W	0A33C925B2604FCDA7CA	10/1/2024	10/16/2024	$	600.00	15	$ 9,000.00
709	WILLIAMSPORT MUNICIPAL W	6BC1E6BE67344B9B8463	10/30/2024	11/11/2024	$	600.00	12	$ 7,200.00
710	WILLIAMSPORT MUNICIPAL W	9A42EB30977346D68C98	12/2/2024	12/17/2024	$	600.00	15	$ 9,000.00
711		January Expense #2	12/30/2024	1/8/2025	$	600.00	9	$ 5,400.00
712		February Expense #8	2/4/2025	2/11/2025	$	600.00	7	$ 4,200.00
713		March Expense #13	3/6/2025	3/24/2025	$	600.00	18	$ 10,800.00
714		March Expense #28	3/24/2025	4/1/2025	$	600.00	8	$ 4,800.00
715		May Expense #1	4/24/2025	5/7/2025	$	600.00	13	$ 7,800.00
716		June Expense #1	5/23/2025	6/4/2025	$	600.00	12	$ 7,200.00
717		000114400	1/7/2025	2/10/2025	$	600.00	34	$ 20,400.00
718		94880-94014	3/10/2025	3/13/2025	$	600.00	3	$ 1,800.00
719		000119853	4/22/2025	5/15/2025	$	600.00	23	$ 13,800.00
720		000121059	5/12/2025	6/10/2025	$	600.00	29	$ 17,400.00
721	WILLIAMSPORT MUNICIPAL W	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$	597.10	8	$ 4,776.80
722		000112730	1/1/2025	2/10/2025	$	596.47	40	$ 23,858.80
723	Stephanie Harris	B/A57100-83207	7/19/2024	7/23/2024	$	592.00	4	$ 2,368.00
724	PENN DOT ACCTS RECV	6EE41846202142F18377	8/21/2024	12/2/2024	$	590.00	103	$ 60,770.00
725		EDM Cell Service	5/16/2025	6/4/2025	$	580.00	19	$ 11,020.00
726		000117012	4/1/2025	4/17/2025	$	580.00	16	$ 9,280.00
727	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
728	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
729	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
730	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
731	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
732	WILLIAMSPORT MUNICIPAL W	DB50055ECF944A8ABB62	7/30/2024	8/8/2024	$	573.90	9	$ 5,165.10
733		Credit Card	5/8/2025	5/12/2025	$	570.98	4	$ 2,283.92
734		000118218	4/1/2025	4/17/2025	$	570.00	16	$ 9,120.00
735	Stephen James Bartholomew	42570-23004	7/5/2023	12/11/2024	$	568.96	525	$ 298,704.00
736		57540-49043	1/13/2025	1/17/2025	$	563.48	4	$ 2,253.92
737		BA68901-20499	4/14/2025	4/23/2025	$	555.88	9	$ 5,002.92
738		92540-13001	12/24/2024	4/23/2025	$	551.15	120	$ 66,138.00
739		B/A:49410-82046	6/5/2025	6/11/2025	$	548.00	6	$ 3,288.00
740	Byron Chaundy	B/A57300-83196	7/19/2024	7/23/2024	$	542.00	4	$ 2,168.00
741		DOT Annual Tanker Inspections	5/16/2025	5/28/2025	$	539.65	12	$ 6,475.74
742		February Expense #15	2/11/2025	2/18/2025	$	528.88	7	$ 3,702.16
743		DOT Tanker inspections	5/14/2025	6/4/2025	$	528.07	21	$ 11,089.42
744		February Expense #15	2/11/2025	2/18/2025	$	525.96	7	$ 3,681.72
745		Hats for Ed	4/21/2025	5/21/2025	$	523.00	30	$ 15,690.00
746	Robin Freeh	45330-11008	5/6/2024	12/11/2024	$	522.92	219	$ 114,519.48
747	CLEAResult Consulting Inc.	000110557	12/1/2024	12/13/2024	$	520.00	12	$ 6,240.00
748		Cocalico sanitary review	2/13/2025	3/18/2025	$	511.00	33	$ 16,863.00
749	CLEAResult Consulting Inc.	000111923	12/1/2024	12/18/2024	$	510.00	17	$ 8,670.00
750		ProgramFees	1/13/2025	5/19/2025	$	508.00	126	$ 64,008.00
751	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	504.00	11	$ 5,544.00
752	Justyna Pazur	08828-72022	6/25/2024	10/21/2024	$	500.00	118	$ 59,000.00
753	CHAPTER 92A FEES	3F5DC48DA6094B4BA9D5	7/24/2024	8/1/2024	$	500.00	8	$ 4,000.00
754	CHAPTER 92A FEES	3F5DC48DA6094B4BA9D5	7/24/2024	8/1/2024	$	500.00	8	$ 4,000.00
755	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
756	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
757	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
758	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
759	CHAPTER 92A FEES	41994018024443DC8AA6	9/25/2024	11/19/2024	$	500.00	55	$ 27,500.00
760	CHAPTER 92A FEES	41994018024443DC8AA6	9/20/2024	11/19/2024	$	500.00	60	$ 30,000.00
761	CHAPTER 92A FEES	41994018024443DC8AA6	9/20/2024	11/19/2024	$	500.00	60	$ 30,000.00
762	CHAPTER 92A FEES	41994018024443DC8AA6	10/25/2024	11/19/2024	$	500.00	25	$ 12,500.00
763	CHAPTER 92A FEES	41994018024443DC8AA6	10/25/2024	11/19/2024	$	500.00	25	$ 12,500.00
764	CHAPTER 92A FEES	D1288D68979A47B09000	11/15/2024	12/4/2024	$	500.00	19	$ 9,500.00
765	CHAPTER 92A FEES	D1288D68979A47B09000	11/15/2024	12/4/2024	$	500.00	19	$ 9,500.00
766	CHAPTER 92A FEES	6D3046DC58684F4793D6	12/3/2024	12/18/2024	$	500.00	15	$ 7,500.00
767	CHAPTER 92A FEES	6D3046DC58684F4793D6	12/3/2024	12/18/2024	$	500.00	15	$ 7,500.00
768	CHAPTER 92A FEES	6D3046DC58684F4793D6	12/5/2024	12/18/2024	$	500.00	13	$ 6,500.00
769	Penn State university	Fall 2024 Class 4	7/25/2024	1/14/2025	$	500.00	173	$ 86,500.00
770		SUN-LOHA Permit Fee	12/16/2024	1/3/2025	$	500.00	18	$ 9,000.00
771		Valuation Map Payment	1/14/2025	2/12/2025	$	500.00	29	$ 14,500.00
772		Fall 2024 Class 810	7/22/2024	1/27/2025	$	500.00	189	$ 94,500.00
773		North Shore Review for PUC App	2/28/2025	4/30/2025	$	500.00	61	$ 30,500.00
774		North Shore Review for PUC App	2/28/2025	4/30/2025	$	500.00	61	$ 30,500.00
775		SEDA-COG Eng Fee for License	1/15/2025	3/4/2025	$	500.00	48	$ 24,000.00
776		Annual NPDES fees	3/26/2025	4/14/2025	$	500.00	19	$ 9,500.00
777		Annual NPDES fees	3/26/2025	4/14/2025	$	500.00	19	$ 9,500.00
778		Annual NPDES fees	3/26/2025	4/14/2025	$	500.00	19	$ 9,500.00
779		Annual NPDES fees	2/19/2025	4/14/2025	$	500.00	54	$ 27,000.00
780		Annual NPDES fees	2/19/2025	4/14/2025	$	500.00	54	$ 27,000.00
781		Annual NPDES fees	2/19/2025	4/14/2025	$	500.00	54	$ 27,000.00
782		Annual NPDES fees	1/29/2025	4/14/2025	$	500.00	75	$ 37,500.00
783		Annual NPDES fees	1/29/2025	4/14/2025	$	500.00	75	$ 37,500.00
784		DEP NPDES Annual Fee HARW-PALO	4/10/2025	5/5/2025	$	500.00	25	$ 12,500.00
785		PA DEP Annual Fees June 2025	5/16/2025	6/2/2025	$	500.00	17	$ 8,500.00
786		PA DEP Annual Fees June 2025	5/16/2025	6/2/2025	$	500.00	17	$ 8,500.00
787		PA DEP Annual Fees June 2025	5/16/2025	6/2/2025	$	500.00	17	$ 8,500.00
788		PA DEP Annual Fees June 2025	5/22/2025	6/2/2025	$	500.00	11	$ 5,500.00
789		REF:B/A36350-76008	1/16/2025	1/22/2025	$	500.00	6	$ 3,000.00
790		29380-55015	4/8/2025	4/7/2025	$	500.00	(1)	$ (500.00)
791		Annual DOT Tanker inspections	4/3/2025	4/14/2025	$	493.57	11	$ 5,429.30
792		FR Clothing	2/11/2025	3/5/2025	$	493.00	22	$ 10,846.00
793		Various Tier II Invoices - #1	2/21/2025	4/7/2025	$	489.72	45	$ 22,037.40
794		Purchase FR PPE	1/8/2025	2/24/2025	$	487.00	47	$ 22,889.00
795	CLEAResult Consulting Inc.	000110324	10/21/2024	11/13/2024	$	484.73	23	$ 11,148.79
796	R L Snyder	REFB/A:68930-64050	8/12/2024	8/14/2024	$	480.00	2	$ 960.00
797		February Expense #11	2/10/2025	2/18/2025	$	480.00	8	$ 3,840.00

798		FR Clothing	5/2/2025	5/19/2025	$	478.95	17	$ 8,142.15
799	Michael Pooram	98601-77045	10/13/2024	11/8/2024	$	477.68	26	$ 12,419.68
800	CITY OF BETHLEHEM	BA84FB76F41F4BB1A32C	7/17/2024	7/30/2024	$	473.94	13	$ 6,161.22
801	CITY OF BETHLEHEM	462F2AE949DF4B9688C2	8/13/2024	8/20/2024	$	473.94	7	$ 3,317.58
802	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	473.94	9	$ 4,265.46
803	CITY OF BETHLEHEM	BFD5C8FAC94844C1A600	10/21/2024	10/29/2024	$	473.94	8	$ 3,791.52
804	CITY OF BETHLEHEM	F75B5F97563D4D2F9563	11/18/2024	11/22/2024	$	473.94	4	$ 1,895.76
805	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	473.94	14	$ 6,635.16
806		January Expense #5	1/15/2025	1/21/2025	$	473.94	6	$ 2,843.64
807		February Expense #17	2/16/2025	2/25/2025	$	473.94	9	$ 4,265.46
808		March Expense #20	3/17/2025	3/25/2025	$	473.94	8	$ 3,791.52
809		April Expense #10	4/15/2025	4/22/2025	$	473.94	7	$ 3,317.58
810		May Expense #9	5/13/2025	5/30/2025	$	473.94	17	$ 8,056.98
811		June Expense #8	6/11/2025	6/25/2025	$	473.94	14	$ 6,635.16
812		St 800 repair/return shipping	4/15/2025	4/28/2025	$	471.66	13	$ 6,131.58
813		000117684	4/1/2025	4/17/2025	$	470.00	16	$ 7,520.00
814		Tyndale	4/17/2025	4/29/2025	$	467.00	12	$ 5,604.00
815		Ron Shepherd	4/5/2025	5/15/2025	$	466.01	40	$ 18,640.40
816		EUFMC	1/7/2025	1/24/2025	$	458.00	17	$ 7,786.00
817	Mackenzie Ouellette	BA41850-46042	12/18/2024	12/23/2024	$	454.14	5	$ 2,270.70
818	Mike and Doris Baker	26480-27009	1/14/2024	9/16/2024	$	453.40	246	$ 111,536.40
819		Parking Permits	3/7/2025	3/24/2025	$	453.00	17	$ 7,701.00
820	James C. & Andrea R. Apgar	48910-14005	10/1/2023	9/26/2024	$	450.00	361	$ 162,450.00
821	CLEAResult Consulting Inc.	000110547	10/25/2024	11/13/2024	$	450.00	19	$ 8,550.00
822		80281-09013	2/7/2025	3/6/2025	$	450.00	27	$ 12,150.00
823		BA94980-34002	2/5/2025	2/10/2025	$	443.34	5	$ 2,216.70
824		000114087	1/7/2025	2/10/2025	$	435.32	34	$ 14,800.88
825	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	432.00	11	$ 4,752.00
826		AJK - 12/30/24	12/13/2024	1/6/2025	$	431.95	24	$ 10,366.80
827	Abington Manor OPCO LLC	76951-08016	9/9/2024	10/28/2024	$	430.97	49	$ 21,117.53
828		000114762	1/10/2025	2/10/2025	$	430.00	31	$ 13,330.00
829		Tier II fees #2	3/20/2025	4/16/2025	$	425.00	27	$ 11,475.00
830		Allpaid Courthouse 238260	2/13/2025	3/7/2025	$	423.38	22	$ 9,314.36
831		Tyndale Order	1/6/2025	1/28/2025	$	420.50	22	$ 9,251.00
832	CLEAResult Consulting Inc.	000103858	7/1/2024	7/15/2024	$	420.00	14	$ 5,880.00
833		February Expense #11	2/10/2025	2/18/2025	$	420.00	8	$ 3,360.00
834	CLEAResult Consulting Inc.	000112249	12/2/2024	12/16/2024	$	416.13	14	$ 5,825.82
835		March Expense #11	3/3/2025	3/11/2025	$	412.11	8	$ 3,296.88
836		Rodeo 2025	4/8/2025	5/22/2025	$	407.00	44	$ 17,908.00
837		54270-89099B	3/3/2025	3/6/2025	$	407.00	3	$ 1,221.00
838		Stone replenishment Lancaster	1/27/2025	2/5/2025	$	402.57	9	$ 3,623.13
839	Catherine Baughman	67080-84008	9/5/2024	9/9/2024	$	400.00	4	$ 1,600.00
840	Donna Vojtek	BA00700-26014	10/7/2024	10/8/2024	$	400.00	1	$ 400.00
841	Crystal E Swantek	BA56311-11142	10/18/2024	10/21/2024	$	400.00	3	$ 1,200.00
842	Patricia Seiwell	BA19990-45001A	11/13/2024	11/14/2024	$	400.00	1	$ 400.00
843		NCEES Experience Verification	2/4/2025	2/5/2025	$	400.00	1	$ 400.00
844		000116791	2/24/2025	3/11/2025	$	400.00	15	$ 6,000.00
845		79441-15009	8/6/2024	3/13/2025	$	400.00	219	$ 87,600.00
846		000118347	4/1/2025	4/21/2025	$	400.00	20	$ 8,000.00
847		Stone replenishment Lancaster	4/25/2025	5/17/2025	$	399.50	22	$ 8,789.00
848		February Expense #13	2/13/2025	2/18/2025	$	390.96	5	$ 1,954.80
849		08620-29007	3/4/2025	5/23/2025	$	388.66	80	$ 31,092.80
850		Credit Card	2/13/2025	2/25/2025	$	386.90	12	$ 4,642.80
851		95890-74018	3/7/2025	3/13/2025	$	384.72	6	$ 2,308.32
852		R Hornberger -LAN City Permit	4/17/2025	5/14/2025	$	380.00	27	$ 10,260.00
853	CHECK 001006	E96679973847479 2804A	6/4/2024	8/6/2024	$	375.00	63	$ 23,625.00
854	Christine Kondrosky	88632-30002	2/29/2024	10/7/2024	$	373.26	221	$ 82,490.46
855		DOT Annual Tanker Inspections	5/15/2025	5/28/2025	$	371.21	13	$ 4,825.67
856	TYNDALE COMPANY INC	Clothing	4/29/2025	5/7/2025	$	371.00	8	$ 2,968.00
857		Enterprise Rent A Car	2/18/2025	3/24/2025	$	365.86	34	$ 12,439.24
858	Charles Cowden	67841-06007	11/6/2024	11/13/2024	$	360.32	7	$ 2,522.24
859	LEHIGH COUNTY AUTHORITY	5282814B5AFE43D890B7	9/20/2024	9/26/2024	$	358.62	6	$ 2,151.72
860	PENN DOT ACCTS RECV	9962D8E5197E456A87BC	11/12/2024	12/4/2024	$	353.75	22	$ 7,782.50
861	Raphael Peters	REFB/A4253083139	8/14/2024	8/29/2024	$	350.00	15	$ 5,250.00
862		Bux-UPHA Permit Fees	1/31/2025	2/12/2025	$	350.00	12	$ 4,200.00
863		000116815	4/1/2025	4/17/2025	$	350.00	16	$ 5,600.00
864		11541-07008	11/5/2024	1/8/2025	$	345.00	64	$ 22,080.00
865		April Expense #1	3/31/2025	4/9/2025	$	341.14	9	$ 3,070.26
866	CLEAResult Consulting Inc.	000109184	10/1/2024	11/13/2024	$	341.08	43	$ 14,666.44
867		February Expense #15	2/11/2025	2/18/2025	$	338.27	7	$ 2,367.89
868	Devin Harner	56591-15013	12/18/2024	12/23/2024	$	337.50	5	$ 1,687.50
869		February Expense #15	2/11/2025	2/18/2025	$	336.73	7	$ 2,357.11
870	CLEAResult Consulting Inc.	000108666	9/18/2024	10/10/2024	$	330.00	22	$ 7,260.00
871		000117985	4/1/2025	4/17/2025	$	330.00	16	$ 5,280.00
872		DJS 6_30_2025	5/20/2025	6/30/2025	$	325.50	41	$ 13,345.50
873		25920-14010	10/30/2024	3/26/2025	$	319.00	147	$ 46,893.00
874		DOT Tanker Inspection LO1390	5/13/2025	5/28/2025	$	310.89	15	$ 4,663.35
875		DOT Tanker Inspection LO1390	5/13/2025	5/28/2025	$	310.89	15	$ 4,663.35
876		June Expense #4	5/29/2025	6/4/2025	$	310.80	6	$ 1,864.80
877	John Kanyuck	BA00900-26010	11/1/2024	11/4/2024	$	310.54	3	$ 931.62
878		City of Harrisburg PMT SC-25-109	4/4/2025	4/24/2025	$	310.00	20	$ 6,200.00
879		City of HBG Permit SC-25-135	3/27/2025	4/24/2025	$	310.00	28	$ 8,680.00
880		March Expense #5	2/26/2025	3/3/2025	$	302.44	5	$ 1,512.20
881	Richard Kresock	BA#77411-26006	4/3/2024	9/16/2024	$	300.00	166	$ 49,800.00
882	CLEAResult Consulting Inc.	000109014	10/1/2024	11/13/2024	$	300.00	43	$ 12,900.00
883	PA DEP AIR QUALITY CENTR	E6BA425F93DB471A848A	6/4/2024	7/10/2024	$	300.00	36	$ 10,800.00
884	PA DEP AIR QUALITY CENTR	782D548DC97B4BEA92BF	7/31/2024	9/30/2024	$	300.00	61	$ 18,300.00
885	PA DEP AIR QUALITY CENTR	782D548DC97B4BEA92BF	9/10/2024	9/30/2024	$	300.00	20	$ 6,000.00
886	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	10/11/2024	10/24/2024	$	300.00	13	$ 3,900.00
887	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	10/11/2024	10/24/2024	$	300.00	13	$ 3,900.00
888	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	9/27/2024	10/24/2024	$	300.00	27	$ 8,100.00
889	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	9/27/2024	10/24/2024	$	300.00	27	$ 8,100.00
890	PA DEP AIR QUALITY CENTR	7A4C42EA49324F448A72	11/26/2024	12/9/2024	$	300.00	13	$ 3,900.00
891	National Footwear	Safety Shoes	2/12/2025	2/19/2025	$	300.00	7	$ 2,100.00
892	Goods Stores	Safety boots	12/31/2024	1/6/2025	$	300.00	6	$ 1,800.00
893		Safety shoes	1/29/2025	2/10/2025	$	300.00	12	$ 3,600.00
894		Boot reimbursement	3/31/2025	5/1/2025	$	300.00	31	$ 9,300.00
895		Safety Shoes	12/16/2024	1/2/2025	$	300.00	17	$ 5,100.00
896		Bowerman - Safety Boots	1/25/2025	1/28/2025	$	300.00	3	$ 900.00
897		C.C.C.	1/30/2025	3/31/2025	$	300.00	60	$ 18,000.00
898		Safety Shoe Purchase	2/13/2025	2/26/2025	$	300.00	13	$ 3,900.00

899		Safety Boots	12/14/2024	1/17/2025	$	300.00	34	$ 10,200.00
900		Safety shoes	1/4/2025	1/7/2025	$	300.00	3	$ 900.00
901		Safety Boots - Preston Edrington	3/30/2025	4/1/2025	$	300.00	2	$ 600.00
902		Safety Shoes	4/4/2025	4/7/2025	$	300.00	3	$ 900.00
903		Safety Shoes 2025	2/8/2025	2/21/2025	$	300.00	13	$ 3,900.00
904		Safety Boots 2025	5/15/2025	5/23/2025	$	300.00	8	$ 2,400.00
905		Safety Shoe Purchase 2025	2/21/2025	3/12/2025	$	300.00	19	$ 5,700.00
906		Safety Shoe Purchase	1/5/2025	1/6/2025	$	300.00	1	$ 300.00
907		Kiss-Safety boots	12/30/2024	2/3/2025	$	300.00	35	$ 10,500.00
908		Kuruts Steel Toe Boots - 2025	1/8/2025	1/20/2025	$	300.00	12	$ 3,600.00
909		Hoffman Boots	1/22/2025	1/23/2025	$	300.00	1	$ 300.00
910		Lobbying Expenses	12/26/2024	1/31/2025	$	300.00	36	$ 10,800.00
911		Safety boots - 2025	1/10/2025	1/27/2025	$	300.00	17	$ 5,100.00
912		Boot Allowance 2024	12/29/2024	1/8/2025	$	300.00	10	$ 3,000.00
913		Safety Shoes 2025	4/7/2025	4/9/2025	$	300.00	2	$ 600.00
914		Safety Boots	2/6/2025	2/27/2025	$	300.00	21	$ 6,300.00
915		Safety Boots	2/5/2025	2/27/2025	$	300.00	22	$ 6,600.00
916		Safety	3/6/2025	3/6/2025	$	300.00	0	$ -
917		PA State Lobbying	12/18/2024	1/2/2025	$	300.00	15	$ 4,500.00
918		Safety Shoes	4/21/2025	5/1/2025	$	300.00	10	$ 3,000.00
919		Safety Shoes	3/22/2025	4/3/2025	$	300.00	12	$ 3,600.00
920		JLS_02_27_2025	2/20/2025	3/3/2025	$	300.00	11	$ 3,300.00
921		JLS 3_31_2025	3/10/2025	4/4/2025	$	300.00	25	$ 7,500.00
922		JLS 3_31_2025	3/10/2025	4/4/2025	$	300.00	25	$ 7,500.00
923		Safety Boots	12/28/2024	1/21/2025	$	300.00	24	$ 7,200.00
924		Safety Boots	1/27/2025	2/11/2025	$	300.00	15	$ 4,500.00
925		Hoffman Boots	1/2/2025	1/14/2025	$	300.00	12	$ 3,600.00
926		Safety Shoes 2025	3/29/2025	3/31/2025	$	300.00	2	$ 600.00
927		Safety Boots - Brett Thomas	3/24/2025	3/27/2025	$	300.00	3	$ 900.00
928		Safety Shoes	12/19/2024	1/2/2025	$	300.00	14	$ 4,200.00
929		Safety Shoes 2025	2/27/2025	3/5/2025	$	300.00	6	$ 1,800.00
930		Safety boots 23-24-25	1/5/2025	1/10/2025	$	300.00	5	$ 1,500.00
931		Safety boots 23-24-25	5/22/2025	6/21/2025	$	299.95	30	$ 8,998.50
932		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	299.75	40	$ 11,990.00
933		FR Clothing	1/17/2025	2/25/2025	$	299.60	39	$ 11,684.40
934		Lukach FR clothing	6/11/2025	6/17/2025	$	297.05	6	$ 1,782.30
935		Safety boots - 2025	1/18/2025	1/29/2025	$	296.06	11	$ 3,256.66
936		Safety Shoe	12/28/2024	1/7/2025	$	295.00	10	$ 2,950.00
937		Safety Shoes	1/4/2025	1/16/2025	$	294.90	12	$ 3,538.80
938		March Expense #11	3/3/2025	3/11/2025	$	293.18	8	$ 2,345.44
939		Boots	2/1/2025	2/6/2025	$	292.62	5	$ 1,463.10
940		Cocalico - Boro cahrge	4/17/2025	5/22/2025	$	290.50	35	$ 10,167.50
941		Safety Shoes	1/30/2025	2/21/2025	$	290.20	22	$ 6,384.40
942		000118503	4/1/2025	5/15/2025	$	290.00	44	$ 12,760.00
943		2025 Safety Shoe Reimbursement	1/21/2025	2/4/2025	$	289.99	14	$ 4,059.86
944		Safety Shoes	3/18/2025	5/8/2025	$	289.95	51	$ 14,787.45
945		Safety shoes	5/30/2025	6/3/2025	$	289.95	4	$ 1,159.80
946		Safety boots 2023-24-25	5/13/2025	5/13/2025	$	289.95	0	$ -
947		Stone replenishment Lancaster	1/27/2025	2/5/2025	$	285.43	9	$ 2,568.87
948		Transportation Expenses	1/6/2025	1/30/2025	$	284.20	24	$ 6,820.80
949		safety boots	1/18/2025	2/3/2025	$	284.00	16	$ 4,544.00
950		Safety Shoes	5/8/2025	5/12/2025	$	284.00	4	$ 1,136.00
951		February Expense #10	1/30/2025	2/18/2025	$	281.62	19	$ 5,350.78
952		JAM_05_08_25	4/24/2025	5/8/2025	$	280.93	14	$ 3,933.02
953		February 2025	2/4/2025	2/10/2025	$	280.89	6	$ 1,685.34
954		Spring 2025 Class MTH157	12/8/2024	5/23/2025	$	276.16	166	$ 45,842.56
955		various expenses for SC's	3/30/2025	5/8/2025	$	272.46	39	$ 10,625.94
956		BA04810-41034	1/31/2025	2/5/2025	$	270.00	5	$ 1,350.00
957		North Division Safety Forum 4.25	3/6/2025	3/19/2025	$	267.22	13	$ 3,473.86
958		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	264.80	68	$ 18,006.40
959		February Expense #15	2/11/2025	2/18/2025	$	264.31	7	$ 1,850.17
960		Tyndale	1/29/2025	2/18/2025	$	263.00	20	$ 5,260.00
961		various expenses for SC's	2/20/2025	3/25/2025	$	262.10	33	$ 8,649.30
962	PENN DOT ACCTS RECV	8D6E7612C8F944978411	7/25/2024	8/6/2024	$	262.03	12	$ 3,144.36
963		March Expense #3	2/26/2025	3/3/2025	$	261.33	5	$ 1,306.65
964		stone for crews/ WO#13012791	3/3/2025	3/10/2025	$	261.29	7	$ 1,829.03
965		DeRosa Safety Boots 2/11/25	2/11/2025	2/12/2025	$	260.99	1	$ 260.99
966	Semere Kahassai	B/A:91292-25028	11/8/2024	11/13/2024	$	260.03	5	$ 1,300.15
967		Tuition Reimbursement Fin Man	12/9/2024	1/6/2025	$	260.00	28	$ 7,280.00
968		71900-12024	11/20/2024	6/23/2025	$	260.00	215	$ 55,900.00
969	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	258.85	13	$ 3,365.05
970	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	258.85	9	$ 2,329.65
971	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	258.85	14	$ 3,623.90
972		March Expense #20	3/18/2025	3/25/2025	$	258.85	7	$ 1,811.95
973		February Expense #18	2/18/2025	3/3/2025	$	257.89	13	$ 3,352.57
974	Debbie Gresavage	BA21790-67015	7/3/2024	7/11/2024	$	256.44	8	$ 2,051.52
975	PENN DOT ACCTS RECV	6EE41846202142F18377	9/20/2024	12/2/2024	$	255.00	73	$ 18,615.00
976		2024 Safety Glasses reimburse	12/20/2024	1/2/2025	$	255.00	13	$ 3,315.00
977		WalMart	5/1/2025	6/16/2025	$	255.00	46	$ 11,730.00
978		Prescription Safety Glasses	2/6/2025	2/14/2025	$	255.00	8	$ 2,040.00
979		Safety Glasses	5/12/2025	5/19/2025	$	255.00	7	$ 1,785.00
980		Eye Center Optical	2/17/2025	2/19/2025	$	255.00	2	$ 510.00
981		Safety Glass	3/21/2025	3/21/2025	$	255.00	0	$ -
982		Safety Glasses	2/10/2025	2/13/2025	$	255.00	3	$ 765.00
983		Lawrence- safety glasses 3 yr	4/3/2025	4/8/2025	$	255.00	5	$ 1,275.00
984		Safety Glasses (3 yr)	4/10/2025	4/30/2025	$	255.00	20	$ 5,100.00
985		Safety Glasses	5/1/2025	5/9/2025	$	255.00	8	$ 2,040.00
986		Yanek - safety glasses	3/10/2025	4/2/2025	$	255.00	23	$ 5,865.00
987		Bethlehem signage 2	4/24/2025	5/22/2025	$	254.00	28	$ 7,112.00
988		March Expense #2	2/26/2025	3/12/2025	$	252.80	14	$ 3,539.20
989	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	252.00	11	$ 2,772.00
990		March Expense #17	3/11/2025	3/18/2025	$	251.90	7	$ 1,763.30
991		Various Tier II Invoices - #1	2/21/2025	4/7/2025	$	250.25	45	$ 11,261.25
992		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	250.25	40	$ 10,010.00
993	Alissa Moore	B/A:84920-51115	8/13/2024	8/19/2024	$	250.00	6	$ 1,500.00
994		RBMN Behavior money WO 13881394	3/31/2025	4/9/2025	$	250.00	9	$ 2,250.00
995		RBMN Behavior money WO 12721646	3/26/2025	4/9/2025	$	250.00	14	$ 3,500.00
996		Safety Boots - R. Wagner	2/5/2025	2/20/2025	$	249.99	15	$ 3,749.85
997	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	248.20	13	$ 3,226.60
998	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	248.20	11	$ 2,730.20
999	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$	248.20	7	$ 1,737.40

1000		March Expense #20	3/17/2025	3/25/2025	$	248.20	8	$ 1,985.60
1001		June Expense #8	6/9/2025	6/25/2025	$	248.20	16	$ 3,971.20
1002		Joel Eshbach 3-25-2025	3/17/2025	5/1/2025	$	247.95	45	$ 11,157.75
1003		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1004		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1005		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1006		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1007		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1008		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1009		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1010		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1011		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1012		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1013		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1014		March Expense #5	2/26/2025	3/3/2025	$	247.49	5	$ 1,237.45
1015		FR Clothing	1/30/2025	2/25/2025	$	246.60	26	$ 6,411.60
1016	Steph Bohr	B/A:75279-94044	11/6/2024	11/7/2024	$	246.46	1	$ 246.46
1017		February Expense #15	2/11/2025	2/18/2025	$	246.30	7	$ 1,724.10
1018		BESS - Repl failed breaker	1/9/2025	1/14/2025	$	245.25	5	$ 1,226.25
1019		March Expenses	3/13/2025	4/3/2025	$	244.98	21	$ 5,144.58
1020	CLEAResult Consulting Inc.	000108677	10/1/2024	10/15/2024	$	244.92	14	$ 3,428.88
1021		2025 RX sunglasses	5/28/2025	6/24/2025	$	241.95	27	$ 6,532.65
1022		Safety Boots	4/19/2025	5/5/2025	$	240.00	16	$ 3,840.00
1023		Safety Shoes	5/4/2025	5/16/2025	$	239.95	12	$ 2,879.40
1024		June 2025 Expenses	5/30/2025	6/11/2025	$	239.75	12	$ 2,877.00
1025	WorkBoots	Safety Boots	10/21/2024	2/4/2025	$	239.24	106	$ 25,359.44
1026		Fr Clothing	1/24/2025	2/18/2025	$	237.10	25	$ 5,927.50
1027		Tyndale	1/17/2025	2/3/2025	$	236.50	17	$ 4,020.50
1028		Annette Cevis 6/30/2025	6/25/2025	6/30/2025	$	236.25	5	$ 1,181.25
1029	TYNDALE COMPANY INC	Clothing	4/22/2025	5/5/2025	$	234.15	13	$ 3,043.95
1030		report 6/24/25 elias sfty shoes	5/22/2025	6/27/2025	$	233.58	36	$ 8,408.88
1031	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/29/2024	8/14/2024	$	232.00	16	$ 3,712.00
1032	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	231.40	10	$ 2,314.00
1033	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	231.40	14	$ 3,239.60
1034		January Expense #9	1/21/2025	2/3/2025	$	231.40	13	$ 3,008.20
1035		April Expense #15	4/21/2025	4/29/2025	$	231.40	8	$ 1,851.20
1036	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	230.09	13	$ 2,991.17
1037	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	230.09	11	$ 2,530.99
1038	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$	230.09	7	$ 1,610.63
1039		March Expense #20	3/17/2025	3/25/2025	$	230.09	8	$ 1,840.72
1040		June Expense #8	6/9/2025	6/25/2025	$	230.09	16	$ 3,681.44
1041		ISA Recertification	5/7/2025	5/9/2025	$	230.00	2	$ 460.00
1042		March Expense #11	3/3/2025	3/11/2025	$	229.75	8	$ 1,838.00
1043		January Expense #7	1/22/2025	2/3/2025	$	226.70	12	$ 2,720.40
1044		February Expense #16	2/18/2025	2/25/2025	$	226.70	7	$ 1,586.90
1045		March Expense #19	3/21/2025	3/25/2025	$	226.70	4	$ 906.80
1046		April Expense #8	4/17/2025	4/22/2025	$	226.54	5	$ 1,132.70
1047		May Expense #11	5/21/2025	5/30/2025	$	226.54	9	$ 2,038.86
1048		Truck CLeaning	3/12/2025	3/13/2025	$	225.00	1	$ 225.00
1049		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	225.00	40	$ 9,000.00
1050		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	225.00	40	$ 9,000.00
1051		North Division Safety Forum 4.25	2/20/2025	3/19/2025	$	222.58	27	$ 6,009.66
1052		Safety Glasses - Bowerman	2/26/2025	2/28/2025	$	221.00	2	$ 442.00
1053		Safety boots 22-23-24	12/28/2024	1/8/2025	$	219.95	11	$ 2,419.45
1054		Safety boots - 2025	3/28/2025	5/1/2025	$	219.95	34	$ 7,478.30
1055		FR clothing purchase	1/24/2025	2/24/2025	$	219.00	31	$ 6,789.00
1056		Fall 2024 Classes	7/23/2024	1/3/2025	$	216.14	164	$ 35,446.96
1057		4.30.25 Report	4/26/2025	5/7/2025	$	215.00	11	$ 2,365.00
1058		Expenses for March/April	4/17/2025	5/9/2025	$	214.95	22	$ 4,728.90
1059	PENN DOT ACCTS RECV	1AD7C68A638A4D268347	9/20/2024	10/4/2024	$	214.86	14	$ 3,008.04
1060	PENN DOT ACCTS RECV	6EE41846202142F18377	10/25/2024	12/2/2024	$	214.86	38	$ 8,164.68
1061		office supplies/cell accessories	3/19/2025	5/28/2025	$	210.94	70	$ 14,765.80
1062		Landex	4/8/2025	4/30/2025	$	210.00	22	$ 4,620.00
1063		B/A:9674012008	2/7/2025	2/10/2025	$	210.00	3	$ 630.00
1064		Conex for Sub Construction	1/27/2025	2/3/2025	$	208.83	7	$ 1,461.81
1065		Conex for Construction	2/27/2025	3/5/2025	$	208.83	6	$ 1,252.98
1066		March Expense #26	3/26/2025	4/1/2025	$	208.72	6	$ 1,252.32
1067		Hydration tablets/Vehicles	2/13/2025	3/12/2025	$	205.80	27	$ 5,556.60
1068	PARLAY	7C2A19910DD44232890E	9/12/2024	10/1/2024	$	202.85	19	$ 3,854.15
1069		Tyndale	1/31/2025	2/18/2025	$	202.00	18	$ 3,636.00
1070	COMCAST THREE RIVERS	92891DF6EF364AC08B4F	7/20/2024	7/31/2024	$	201.20	11	$ 2,213.20
1071	COMCAST THREE RIVERS	243FC541430D4882A505	8/21/2024	8/28/2024	$	201.20	7	$ 1,408.40
1072	COMCAST THREE RIVERS	8F4AB5E26B7B46938961	9/24/2024	10/4/2024	$	201.20	10	$ 2,012.00
1073	COMCAST THREE RIVERS	4CD84715A48D4FBB8CC6	10/22/2024	10/29/2024	$	201.20	7	$ 1,408.40
1074	COMCAST THREE RIVERS	6E37775D04F84CDF94A3	11/19/2024	11/26/2024	$	201.20	7	$ 1,408.40
1075	COMCAST THREE RIVERS	28CE46ED15114F1193A6	12/21/2024	12/31/2024	$	201.20	10	$ 2,012.00
1076	COMCAST THREE RIVERS	5D4EC2C02D814DA0955E	6/18/2024	7/1/2024	$	201.19	13	$ 2,615.47
1077		Uniforms	3/14/2025	4/21/2025	$	200.95	38	$ 7,636.10
1078		AG PPE BOOTS	2/10/2025	3/5/2025	$	200.67	23	$ 4,615.41
1079	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	200.20	10	$ 2,002.00
1080	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	200.20	14	$ 2,802.80
1081		January Expense #9	1/21/2025	2/3/2025	$	200.20	13	$ 2,602.60
1082		April Expense #15	4/21/2025	4/29/2025	$	200.20	8	$ 1,601.60
1083		Safety Shoes	12/15/2024	1/21/2025	$	200.00	37	$ 7,400.00
1084		Safety Boots - 2025	4/28/2025	5/8/2025	$	200.00	10	$ 2,000.00
1085		Safety Shoe Reimbursement	1/9/2025	4/10/2025	$	200.00	91	$ 18,200.00
1086		Safety Boots	4/22/2025	5/1/2025	$	200.00	9	$ 1,800.00
1087		Safety Boots	1/7/2025	1/16/2025	$	200.00	9	$ 1,800.00
1088		Safety Shoes	11/16/2024	1/22/2025	$	200.00	67	$ 13,400.00
1089		Safety Shoes 2025	5/12/2025	6/4/2025	$	200.00	23	$ 4,600.00
1090		Safety Shoe	12/31/2024	1/24/2025	$	200.00	24	$ 4,800.00
1091		report 6/9/25 jones sfty shoes	5/28/2025	6/10/2025	$	200.00	13	$ 2,600.00
1092		Safety Shoes	6/15/2025	6/17/2025	$	200.00	2	$ 400.00
1093		2024 Safety Shoe Reimbursement	10/25/2024	2/7/2025	$	200.00	105	$ 21,000.00
1094		Safety shoes 2024-2025	2/8/2025	2/13/2025	$	200.00	5	$ 1,000.00
1095		Safety shoes	3/10/2025	3/12/2025	$	200.00	2	$ 400.00
1096		Safety Shoes	3/1/2025	3/20/2025	$	200.00	19	$ 3,800.00
1097		Safety Shoes	5/15/2025	5/29/2025	$	200.00	14	$ 2,800.00
1098		Shoe Money	1/7/2025	1/14/2025	$	200.00	7	$ 1,400.00
1099		Safety Shoes	12/30/2024	1/3/2025	$	200.00	4	$ 800.00
1100		Safety Shoes	5/8/2025	5/30/2025	$	200.00	22	$ 4,400.00

1101		Safety Shoes/Boots	1/22/2025	1/27/2025	$	200.00	5	$ 1,000.00
1102		EKRobbins-Permit 13841279 Col	4/8/2025	5/14/2025	$	200.00	36	$ 7,200.00
1103		2025 Safety shoe reimbursement	4/8/2025	5/9/2025	$	200.00	31	$ 6,200.00
1104		Safety boots-trainee 2025	4/5/2025	4/10/2025	$	200.00	5	$ 1,000.00
1105		Red Wing Shoes 2025	4/3/2025	4/10/2025	$	200.00	7	$ 1,400.00
1106		Safety Boots 2024	12/18/2024	1/2/2025	$	200.00	15	$ 3,000.00
1107		22440-88071	4/29/2025	5/1/2025	$	200.00	2	$ 400.00
1108		Safety Shoes	2/17/2025	3/27/2025	$	199.95	38	$ 7,598.10
1109		Safety Boots Lapp	1/30/2025	2/24/2025	$	199.95	25	$ 4,998.75
1110		February Expense	1/24/2025	2/7/2025	$	198.93	14	$ 2,785.02
1111	TYNDALE COMPANY INC	AR/FR Clothing PPE	3/5/2025	4/3/2025	$	197.15	29	$ 5,717.35
1112		FR Clothing	3/25/2025	4/16/2025	$	196.75	22	$ 4,328.50
1113		2025 Safety Shoe Reimbursement	1/30/2025	2/4/2025	$	194.99	5	$ 974.95
1114		PPE Reimbursement	12/21/2024	1/9/2025	$	194.95	19	$ 3,704.05
1115		5205-AdvFedTax	1/22/2025	5/19/2025	$	192.92	117	$ 22,571.64
1116		SAFETY SHOES	12/2/2024	1/17/2025	$	190.93	46	$ 8,782.78
1117		Boot allowance	3/4/2025	3/6/2025	$	189.99	2	$ 379.98
1118		New Safety Boots	2/8/2025	3/3/2025	$	189.99	23	$ 4,369.77
1119	Pamela Bankes	63423-24007	4/3/2024	7/3/2024	$	189.70	91	$ 17,262.70
1120		Safety Shoes	5/6/2025	5/16/2025	$	189.00	10	$ 1,890.00
1121		Safety Shoes	2/11/2025	2/27/2025	$	188.98	16	$ 3,023.68
1122		Tyndale	2/27/2025	4/4/2025	$	188.30	36	$ 6,778.80
1123		March Expense #22	3/20/2025	3/26/2025	$	187.43	6	$ 1,124.58
1124		New safety boots	1/24/2025	2/3/2025	$	185.99	10	$ 1,859.90
1125		Safety Glasses	3/31/2025	4/14/2025	$	185.00	14	$ 2,590.00
1126		Safety Shoes	4/5/2025	4/11/2025	$	184.97	6	$ 1,109.82
1127		B Martin-25 Saf Shoe Purchase	2/28/2025	3/27/2025	$	184.95	27	$ 4,993.65
1128		Chain Saw Repair	6/17/2025	6/26/2025	$	184.30	9	$ 1,658.70
1129	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	183.85	13	$ 2,390.05
1130	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	183.85	9	$ 1,654.65
1131	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	183.85	14	$ 2,573.90
1132		March Expense #20	3/18/2025	3/25/2025	$	183.85	7	$ 1,286.95
1133		FR clothing for work	1/6/2025	1/10/2025	$	181.10	4	$ 724.40
1134		FR clothing for work	12/17/2024	1/10/2025	$	181.10	24	$ 4,346.40
1135		Safety Shoes	12/31/2024	1/6/2025	$	180.00	6	$ 1,080.00
1136		EKRobbins-Permit Fees LANCity	3/4/2025	3/10/2025	$	180.00	6	$ 1,080.00
1137		EKRobbins-Permit Fees LANCity	3/4/2025	3/10/2025	$	180.00	6	$ 1,080.00
1138		Safety Boots	11/30/2024	2/4/2025	$	179.99	66	$ 11,879.34
1139		J Miller - 25 Saf Shoe Purchase	3/5/2025	3/10/2025	$	179.99	5	$ 899.95
1140		Safety Shoes Boot Allowance	1/30/2025	2/3/2025	$	178.95	4	$ 715.80
1141	*FINANCE CHARGE* CASH ADV	3B57E81D4CE6451BB69A	10/8/2024	11/18/2024	$	178.45	41	$ 7,316.45
1142		REEVES RENT-A-JOHN NC	6/13/2025	6/20/2025	$	178.08	7	$ 1,246.56
1143	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	177.96	47	$ 8,364.12
1144		Team Mtg-Safety-Accessories/Trks	2/12/2025	2/19/2025	$	177.84	7	$ 1,244.88
1145	MOOSES LZ	08C8D2CDCA944EFCA310	7/1/2024	7/8/2024	$	176.27	7	$ 1,233.89
1146		Treskow Permit Fee	2/10/2025	2/24/2025	$	175.00	14	$ 2,450.00
1147		Berks-SAKR Permit Fee	3/20/2025	4/23/2025	$	175.00	34	$ 5,950.00
1148		LYCO-LEWIS Permit Fee	5/30/2025	6/20/2025	$	175.00	21	$ 3,675.00
1149		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	175.00	40	$ 7,000.00
1150		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	175.00	40	$ 7,000.00
1151		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	175.00	34	$ 5,950.00
1152		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	175.00	40	$ 7,000.00
1153		23000-78006	10/30/2024	1/22/2025	$	175.00	84	$ 14,700.00
1154		95080-94003A	3/4/2025	3/10/2025	$	175.00	6	$ 1,050.00
1155		Safety Boots	2/10/2025	2/19/2025	$	174.99	9	$ 1,574.91
1156		Safety Shoes 2025	4/11/2025	4/24/2025	$	174.99	13	$ 2,274.87
1157		Safety Shoes	3/24/2025	5/14/2025	$	174.95	51	$ 8,922.45
1158		Safety Shoes	5/15/2025	5/22/2025	$	174.95	7	$ 1,224.65
1159		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	174.85	40	$ 6,994.00
1160		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	174.85	40	$ 6,994.00
1161		Tyndale FR Clothing	5/6/2025	6/10/2025	$	173.95	35	$ 6,088.25
1162	*FINANCE CHARGE* CASH ADV	1FB04614FF5749C18084	10/15/2024	10/24/2024	$	171.47	9	$ 1,543.23
1163	PENN DOT ACCTS RECV	6EE41846202142F18377	10/25/2024	12/2/2024	$	170.00	38	$ 6,460.00
1164		Safety Glasses	4/4/2025	4/10/2025	$	170.00	6	$ 1,020.00
1165		Work Boots	5/20/2025	6/6/2025	$	169.99	17	$ 2,889.83
1166		MIKE KLINGER 2/12/25	1/24/2025	2/18/2025	$	169.95	25	$ 4,248.75
1167		C.C.C.	2/1/2025	3/7/2025	$	169.59	34	$ 5,766.06
1168		Safety Glasses	2/24/2025	2/25/2025	$	166.95	1	$ 166.95
1169		New work boots - 2025	1/24/2025	3/21/2025	$	165.15	56	$ 9,248.40
1170		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	165.00	68	$ 11,220.00
1171		Safety Shoes	4/5/2025	4/21/2025	$	164.99	16	$ 2,639.84
1172		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	162.54	68	$ 11,052.72
1173		3 10 25A	2/25/2025	3/19/2025	$	162.50	22	$ 3,575.00
1174		Bethlehem Serv Center VMV Canvas	3/20/2025	3/25/2025	$	160.70	5	$ 803.50
1175		Railroad Payment Fees	2/19/2025	2/26/2025	$	160.00	7	$ 1,120.00
1176		Douts- Safety shoes 2 year	3/24/2025	4/28/2025	$	159.99	35	$ 5,599.65
1177		Safety Boots	6/9/2025	6/11/2025	$	159.99	2	$ 319.98
1178		Safety Shoes	2/4/2025	2/26/2025	$	159.99	22	$ 3,519.78
1179		Safety Shoes-PPE	3/24/2025	3/26/2025	$	158.99	2	$ 317.98
1180		Quarryville Supplies	2/5/2025	3/10/2025	$	158.91	33	$ 5,244.03
1181	WM SUPERCENTER #2543	8A74F1F3EACC4225A5BA	7/16/2024	8/20/2024	$	157.29	35	$ 5,505.15
1182		FR Clothing	9/26/2024	1/6/2025	$	156.65	102	$ 15,978.30
1183		March Expense #5	2/26/2025	3/3/2025	$	156.17	5	$ 780.85
1184		safety shoes	5/18/2025	5/19/2025	$	155.99	1	$ 155.99
1185		Tyndale	2/25/2025	4/4/2025	$	155.90	38	$ 5,924.20
1186	SILVER SPRING TOWNSHIP	4808649CDA3D475989B8	7/15/2024	7/30/2024	$	155.85	15	$ 2,337.75
1187	SILVER SPRING TOWNSHIP	ABA59C30C3E74B49BFC8	8/9/2024	8/16/2024	$	155.85	7	$ 1,090.95
1188	SILVER SPRING TOWNSHIP	4342E4B9F183477DA76A	9/11/2024	9/27/2024	$	155.85	16	$ 2,493.60
1189	SILVER SPRING TOWNSHIP	BA57EDC3003E4E34ACD5	10/11/2024	10/21/2024	$	155.85	10	$ 1,558.50
1190	SILVER SPRING TOWNSHIP	308C773CC6884706A375	11/11/2024	11/19/2024	$	155.85	8	$ 1,246.80
1191	SILVER SPRING TOWNSHIP	9A0E6D1C647A4B06A715	12/16/2024	12/31/2024	$	155.85	15	$ 2,337.75
1192		January Expense #5	1/14/2025	1/21/2025	$	155.85	7	$ 1,090.95
1193		February Expense #14	2/13/2025	2/18/2025	$	155.85	5	$ 779.25
1194		March Expense #20	3/17/2025	3/25/2025	$	155.85	8	$ 1,246.80
1195		April Expense #10	4/11/2025	4/22/2025	$	155.85	11	$ 1,714.35
1196		May Expense #6	5/6/2025	5/15/2025	$	155.85	9	$ 1,402.65
1197		June Expense #8	6/10/2025	6/25/2025	$	155.85	15	$ 2,337.75
1198		safety shoes	5/13/2025	5/19/2025	$	155.00	6	$ 930.00
1199		Work Boots	12/14/2024	1/2/2025	$	154.95	19	$ 2,944.05
1200		March Expense #11	3/3/2025	3/11/2025	$	154.10	8	$ 1,232.80
1201	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	153.85	13	$ 2,000.05

1202	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	153.85	9	$ 1,384.65
1203	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	153.85	14	$ 2,153.90
1204		March Expense #20	3/18/2025	3/25/2025	$	153.85	7	$ 1,076.95
1205		Drivers License	3/13/2025	4/10/2025	$	153.50	28	$ 4,298.00
1206		41681-06094	3/3/2025	3/6/2025	$	153.49	3	$ 460.47
1207		Safelite damage to personal veh	6/12/2025	6/18/2025	$	152.75	6	$ 916.50
1208		65268-48006	5/1/2025	5/7/2025	$	152.64	6	$ 915.84
1209	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	151.80	47	$ 7,134.60
1210		05-31-25 Storm2025AY RCC Food	5/31/2025	6/19/2025	$	151.27	19	$ 2,874.13
1211		Q1 DIGITAL ADS	1/15/2025	3/17/2025	$	150.95	61	$ 9,207.95
1212		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.15	40	$ 6,006.00
1213		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.15	40	$ 6,006.00
1214		Various Tier II Invoices - #1	3/3/2025	4/7/2025	$	150.06	35	$ 5,252.19
1215	Gillian Moore	54758-16020	7/24/2024	10/28/2024	$	150.00	96	$ 14,400.00
1216		RBMN fees for 12721646	3/26/2025	4/9/2025	$	150.00	14	$ 2,100.00
1217		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.00	40	$ 6,000.00
1218		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.00	40	$ 6,000.00
1219		88090-95009	2/13/2025	3/31/2025	$	150.00	46	$ 6,900.00
1220		95976-91023I	8/1/2024	6/30/2025	$	150.00	333	$ 49,950.00
1221		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	149.99	40	$ 5,999.40
1222		Logan Safety Boots -2years	3/8/2025	4/8/2025	$	149.95	31	$ 4,648.45
1223		tuition reimbursement	3/19/2025	5/22/2025	$	149.33	64	$ 9,557.12
1224		Safety Boots 2025	1/9/2025	1/29/2025	$	149.00	20	$ 2,980.00
1225		CZ02_24_25	2/17/2025	2/26/2025	$	146.75	9	$ 1,320.75
1226		windshield repair PDC00216	6/5/2025	6/12/2025	$	146.26	7	$ 1,023.82
1227		Keefer Army Navy	5/21/2025	5/27/2025	$	145.00	6	$ 870.00
1228		Clothes for job	1/22/2025	2/10/2025	$	144.96	19	$ 2,754.24
1229	TYNDALE COMPANY INC	Uniforms/Clothing	2/7/2025	4/10/2025	$	144.55	62	$ 8,962.10
1230	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	144.00	11	$ 1,584.00
1231		Out of region storm	11/25/2024	1/14/2025	$	142.98	50	$ 7,149.00
1232		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	142.03	68	$ 9,658.04
1233		February Expense #17	2/18/2025	2/25/2025	$	140.50	7	$ 983.50
1234		March Expense #16	3/13/2025	3/18/2025	$	140.50	5	$ 702.50
1235		April Expense #6	4/9/2025	4/16/2025	$	140.50	7	$ 983.50
1236		May Expense #9	5/15/2025	5/30/2025	$	140.50	15	$ 2,107.50
1237		June Expense #8	6/10/2025	6/25/2025	$	140.50	15	$ 2,107.50
1238	PENN DOT ACCTS RECV	9962D8E5197E456A87BC	9/25/2024	12/4/2024	$	140.00	70	$ 9,800.00
1239	SP COEYEWEAR	Safety Glasses	3/31/2025	4/10/2025	$	139.99	10	$ 1,399.90
1240		FR Order	2/27/2025	3/11/2025	$	139.50	12	$ 1,674.00
1241		CDL PERMIT	5/15/2025	6/11/2025	$	138.50	27	$ 3,739.50
1242		January Expense #4	1/6/2025	1/21/2025	$	137.79	15	$ 2,066.85
1243		Kauffmans Store	1/24/2025	2/19/2025	$	133.87	26	$ 3,480.62
1244		PPL Work	1/3/2025	1/17/2025	$	132.95	14	$ 1,861.30
1245	CLEAResult Consulting Inc.	000109595	10/10/2024	10/28/2024	$	130.88	18	$ 2,355.84
1246		Safety Glasses	4/26/2025	4/28/2025	$	130.00	2	$ 260.00
1247		Wagner Safety glasses	2/5/2025	3/3/2025	$	130.00	26	$ 3,380.00
1248		Safety shoes 2024-2025	6/14/2025	6/24/2025	$	129.99	10	$ 1,299.90
1249		safety glasses	1/25/2025	2/3/2025	$	129.00	9	$ 1,161.00
1250		Wagner Safety glasses	2/5/2025	3/3/2025	$	128.50	26	$ 3,341.00
1251		Isaiah Finley	5/8/2025	5/9/2025	$	127.50	1	$ 127.50
1252		Flex MBA Spring 2025 Course	1/28/2025	5/30/2025	$	127.19	122	$ 15,517.18
1253	PRICE CHOPPER #173	CD190DD9089F4FD4ACFB	11/22/2024	12/17/2024	$	125.73	25	$ 3,143.25
1254	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	125.64	47	$ 5,905.08
1255	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	125.00	55	$ 6,875.00
1256		Railroad Fees	2/24/2025	3/17/2025	$	125.00	21	$ 2,625.00
1257		Railroad Fees	3/17/2025	3/27/2025	$	125.00	10	$ 1,250.00
1258		Railroad Fees	3/17/2025	3/27/2025	$	125.00	10	$ 1,250.00
1259		RBMN Fees for 13881394	3/31/2025	4/9/2025	$	125.00	9	$ 1,125.00
1260		Railroad, Engineering Fee	2/10/2025	5/2/2025	$	125.00	81	$ 10,125.00
1261		PPE Reimbursement	5/19/2025	6/2/2025	$	124.99	14	$ 1,749.86
1262	PRICE CHOPPER #173	B8F85E45F32247E1A5F8	8/9/2024	8/20/2024	$	124.13	11	$ 1,365.43
1263		Reeves Rent A John Inc	5/8/2025	5/21/2025	$	124.02	13	$ 1,612.26
1264	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	123.85	13	$ 1,610.05
1265	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	123.85	9	$ 1,114.65
1266	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	123.85	14	$ 1,733.90
1267		March Expense #20	3/18/2025	3/25/2025	$	123.85	7	$ 866.95
1268		CDL Reimbursement	2/19/2025	4/22/2025	$	123.56	62	$ 7,660.72
1269		February 2025 Expenses	2/12/2025	3/3/2025	$	123.50	19	$ 2,346.50
1270		Safety Shoes	5/18/2025	6/3/2025	$	121.99	16	$ 1,951.84
1271		Safety Shoes	3/24/2025	5/14/2025	$	121.99	51	$ 6,221.49
1272		Allpaid CH 349210	2/13/2025	3/7/2025	$	121.49	22	$ 2,672.78
1273	Jeremy S. Rimmer	04820-13025	1/13/2024	8/14/2024	$	120.00	214	$ 25,680.00
1274		Work Boots	6/18/2025	6/23/2025	$	119.99	5	$ 599.95
1275		fr clothing	5/13/2025	5/22/2025	$	119.10	9	$ 1,071.90
1276		Ryan Rompolski	5/15/2025	6/3/2025	$	118.55	19	$ 2,252.45
1277		Safe Shoe/Boot Allowance	2/25/2025	4/17/2025	$	118.00	51	$ 6,018.00
1278	Penn Dot	Barrett-CDL PERMIT	5/15/2025	5/29/2025	$	117.50	14	$ 1,645.00
1279		Snyder County recording fees 3/6	3/6/2025	4/7/2025	$	117.50	32	$ 3,760.00
1280		QUA Grass Seed for Shop	6/6/2025	6/26/2025	$	115.54	20	$ 2,310.80
1281		DCNR Hazard Trees	2/17/2025	4/21/2025	$	115.54	63	$ 7,279.02
1282		June Expense #2	5/27/2025	6/4/2025	$	115.32	8	$ 922.56
1283	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	114.40	10	$ 1,144.00
1284	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	114.40	14	$ 1,601.60
1285		January Expense #9	1/21/2025	2/3/2025	$	114.40	13	$ 1,487.20
1286		April Expense #15	4/21/2025	4/29/2025	$	114.40	8	$ 915.20
1287		CDL Permit	5/10/2025	5/27/2025	$	111.50	17	$ 1,895.50
1288		SAFETY SHOES	3/21/2025	3/27/2025	$	109.99	6	$ 659.94
1289		Polanowski - Boots	4/11/2025	5/8/2025	$	109.99	27	$ 2,969.73
1290		Safety Equipment	5/21/2025	5/27/2025	$	109.99	6	$ 659.94
1291	Janice A. Hershey	88310-84003	8/7/2024	8/19/2024	$	109.76	12	$ 1,317.12
1292		Manor Equipment	5/1/2025	5/9/2025	$	108.38	8	$ 867.04
1293		CDL	4/8/2025	4/24/2025	$	108.00	16	$ 1,728.00
1294		April Expense #2	3/24/2025	4/9/2025	$	107.00	16	$ 1,712.00
1295		2025 Safety Shoe Reimbursement	1/27/2025	2/4/2025	$	105.01	8	$ 840.08
1296		QUA Refreshments	6/10/2025	6/26/2025	$	105.00	16	$ 1,680.00
1297		Grainger order - Westfall	4/11/2025	4/23/2025	$	104.70	12	$ 1,256.40
1298		Rodeo 2025	4/1/2025	5/22/2025	$	104.01	51	$ 5,304.51
1299		March Expense #10	3/6/2025	3/11/2025	$	103.28	5	$ 516.40
1300		March Expense #17	3/11/2025	3/18/2025	$	101.14	7	$ 707.98
1301		March Expense #17	3/11/2025	3/18/2025	$	101.14	7	$ 707.98
1302		March Expense #5	2/26/2025	3/3/2025	$	100.92	5	$ 504.60

1303		CZ05_05_25	4/30/2025	5/7/2025	$	100.56	7	$ 703.92
1304	HeatWave	Safety Glasses	2/6/2025	2/25/2025	$	100.17	19	$ 1,903.23
1305	Richard Pielacha	BA49180-43002	10/16/2024	10/17/2024	$	100.00	1	$ 100.00
1306	Regina Henry	B/A10020-53153	11/14/2024	11/20/2024	$	100.00	6	$ 600.00
1307	Cabela's	Safety Boots	3/2/2025	3/7/2025	$	100.00	5	$ 500.00
1308	Workboots.com	Safety Shoes	12/31/2024	1/9/2025	$	100.00	9	$ 900.00
1309		Keith Darlington Expenses	12/2/2024	1/9/2025	$	100.00	38	$ 3,800.00
1310		June, 2025 Expense Report	4/22/2025	6/30/2025	$	100.00	69	$ 6,900.00
1311		Marks Outfitters	3/15/2025	3/24/2025	$	100.00	9	$ 900.00
1312		C Eisenhour-25 Saf Shoes	5/7/2025	5/17/2025	$	100.00	10	$ 1,000.00
1313		2025 Boot Reimbursement	1/2/2025	1/22/2025	$	100.00	20	$ 2,000.00
1314		Safety Shoe Purchase 2025	3/21/2025	3/28/2025	$	100.00	7	$ 700.00
1315		Safety Shoes	4/2/2025	4/10/2025	$	100.00	8	$ 800.00
1316		Landex	6/19/2025	6/26/2025	$	100.00	7	$ 700.00
1317		WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	100.00	17	$ 1,700.00
1318		Safety Shoes 2025	5/9/2025	5/27/2025	$	100.00	18	$ 1,800.00
1319		General Expenses	12/12/2024	1/9/2025	$	100.00	28	$ 2,800.00
1320		2025 Safety Shoes	2/18/2025	2/18/2025	$	100.00	0	$ -
1321		Safety Shoes	6/17/2025	6/17/2025	$	100.00	0	$ -
1322		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1323		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1324		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1325		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1326		Tier II fees #2	3/25/2025	4/16/2025	$	100.00	22	$ 2,200.00
1327		Mark's Outfitter	2/22/2025	2/28/2025	$	100.00	6	$ 600.00
1328		Safety Shoes 2025	1/6/2025	1/21/2025	$	100.00	15	$ 1,500.00
1329		Winter 2025 Class	12/18/2024	4/3/2025	$	100.00	106	$ 10,600.00
1330		Safety Shoes	1/7/2025	1/21/2025	$	100.00	14	$ 1,400.00
1331		John Wylezik Safety Boots	1/3/2025	1/6/2025	$	100.00	3	$ 300.00
1332	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	100.00	20	$ 2,000.00
1333	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	100.00	20	$ 2,000.00
1334	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	100.00	20	$ 2,000.00
1335	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	100.00	55	$ 5,500.00
1336		Shoe Reimbursement	5/4/2025	5/27/2025	$	99.99	23	$ 2,299.77
1337	LOWER SWATARA TOWNSHIP	462F2AE949DF4B9688C2	8/13/2024	8/20/2024	$	99.25	7	$ 694.75
1338	LOWER SWATARA TOWNSHIP	4342E4B9F183477DA76A	9/11/2024	9/27/2024	$	99.25	16	$ 1,588.00
1339	LOWER SWATARA TOWNSHIP	BA57EDC3003E4E34ACD5	10/12/2024	10/21/2024	$	99.25	9	$ 893.25
1340	LOWER SWATARA TOWNSHIP	308C773CC6884706A375	11/13/2024	11/19/2024	$	99.25	6	$ 595.50
1341	LOWER SWATARA TOWNSHIP	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	99.25	14	$ 1,389.50
1342		January Expense #5	1/15/2025	1/21/2025	$	99.25	6	$ 595.50
1343	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	99.00	11	$ 1,089.00
1344	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	99.00	7	$ 693.00
1345		CDL Physical	12/10/2024	1/3/2025	$	97.00	24	$ 2,328.00
1346	Louis Klucharich	50920-03001	10/25/2024	11/20/2024	$	96.66	26	$ 2,513.16
1347	Pennsylvania Department of Transportation	CDL Permit	5/15/2025	5/20/2025	$	96.50	5	$ 482.50
1348		CDL Permit	5/15/2025	5/21/2025	$	96.50	6	$ 579.00
1349		CDL Permit	5/15/2025	6/4/2025	$	96.50	20	$ 1,930.00
1350		Commercial Driver's License - DH	3/15/2025	3/20/2025	$	96.00	5	$ 480.00
1351		Spring 2025 Tuition Request	1/21/2025	5/19/2025	$	95.39	118	$ 11,256.02
1352		April Expense #13	4/24/2025	4/29/2025	$	95.30	5	$ 476.50
1353		PennDOT Fees	2/28/2025	5/6/2025	$	95.00	67	$ 6,365.00
1354		CDL Reimbursement	2/15/2025	4/11/2025	$	94.50	55	$ 5,197.50
1355		Tyndale	4/28/2025	6/11/2025	$	94.15	44	$ 4,142.60
1356		CDL PERMIT	5/15/2025	6/11/2025	$	94.00	27	$ 2,538.00
1357		Photo Shoot - GA Crews	1/2/2025	2/7/2025	$	92.25	36	$ 3,321.00
1358		Cell accessories Todd Schlegel	5/14/2025	5/20/2025	$	91.43	6	$ 548.58
1359	STEELTON TRASH PYMT	312256A6757B4ADFBB6C	6/26/2024	7/8/2024	$	91.25	12	$ 1,095.00
1360	PENN DOT ACCTS RECV	6EE41846202142F18377	11/13/2024	12/2/2024	$	90.90	19	$ 1,727.10
1361		Tim Lloyd	4/27/2025	6/4/2025	$	90.10	38	$ 3,423.80
1362		CEN/SUS drill calibration	1/28/2025	2/3/2025	$	89.58	6	$ 537.48
1363		Brian McCormick	4/27/2025	4/30/2025	$	88.59	3	$ 265.77
1364	HAMPDEN TOWNSHIP	E828811F56664E41A05F	11/21/2024	12/9/2024	$	87.85	18	$ 1,581.30
1365		CDL License	1/10/2025	1/14/2025	$	86.50	4	$ 346.00
1366		CDL License	1/16/2025	1/17/2025	$	86.50	1	$ 86.50
1367		General Expenses	2/13/2025	2/24/2025	$	85.50	11	$ 940.50
1368		Out of Area Expenses	4/30/2025	5/6/2025	$	85.06	6	$ 510.36
1369		report 1/2/25 Crofchick	12/10/2024	1/9/2025	$	85.00	30	$ 2,550.00
1370	Pennsylvania Department of Transportation	M Barnett- CDL reimbursement	1/17/2025	2/3/2025	$	84.00	17	$ 1,428.00
1371		CDL license	6/27/2025	6/30/2025	$	84.00	3	$ 252.00
1372		report 5/6/25 Carrell CDL	3/10/2025	5/6/2025	$	84.00	57	$ 4,788.00
1373		Kevin Cassel CDL	2/21/2025	2/27/2025	$	84.00	6	$ 504.00
1374		CDL renewal	12/9/2024	1/21/2025	$	84.00	43	$ 3,612.00
1375		CDL License	11/12/2024	1/2/2025	$	84.00	51	$ 4,284.00
1376		CDL Reimbursement	5/1/2025	5/27/2025	$	84.00	26	$ 2,184.00
1377		C Eisenhour-25 CDL Renewal	3/20/2025	4/28/2025	$	84.00	39	$ 3,276.00
1378		CDL Reimbursement	6/6/2025	6/10/2025	$	84.00	4	$ 336.00
1379		CDL Reimbursement	3/27/2025	3/27/2025	$	84.00	0	$ -
1380		CDL license	1/28/2025	2/18/2025	$	84.00	21	$ 1,764.00
1381		CDL reimbursement	1/22/2025	1/27/2025	$	84.00	5	$ 420.00
1382		CDL renewal	1/8/2025	2/4/2025	$	84.00	27	$ 2,268.00
1383		CDL License	4/29/2025	5/19/2025	$	84.00	20	$ 1,680.00
1384		CDL Renewal	6/18/2025	6/19/2025	$	84.00	1	$ 84.00
1385		Herr-CDL renewal	3/19/2025	4/8/2025	$	84.00	20	$ 1,680.00
1386		CDL license	1/30/2025	3/24/2025	$	84.00	53	$ 4,452.00
1387		CDL Reimbursement	12/19/2024	3/3/2025	$	84.00	74	$ 6,216.00
1388		2025 CDL Reimbursement	1/22/2025	2/3/2025	$	84.00	12	$ 1,008.00
1389		report 6/3/25 CDL R Jones	4/22/2025	6/4/2025	$	84.00	43	$ 3,612.00
1390		CDL License	2/4/2025	2/13/2025	$	84.00	9	$ 756.00
1391		Koons CDL	3/11/2025	3/20/2025	$	84.00	9	$ 756.00
1392		CDL Reimbursement	5/20/2025	6/18/2025	$	84.00	29	$ 2,436.00
1393		CDL License	3/11/2025	3/21/2025	$	84.00	10	$ 840.00
1394		Jason McAllister CDL Renewal	1/2/2025	1/24/2025	$	84.00	22	$ 1,848.00
1395		CDL Reimbursement	3/28/2025	3/5/2025	$	84.00	(23)	$ (1,932.00)
1396		J Miller-CDL renewal	3/11/2025	3/21/2025	$	84.00	10	$ 840.00
1397		CDL license	1/11/2025	1/15/2025	$	84.00	4	$ 336.00
1398		CDL reimbursement	1/10/2025	1/17/2025	$	84.00	7	$ 588.00
1399		CDL License	5/6/2025	5/19/2025	$	84.00	13	$ 1,092.00
1400		CDL reimbursement	12/26/2024	2/28/2025	$	84.00	64	$ 5,376.00
1401		CDL License	12/28/2024	1/10/2025	$	84.00	13	$ 1,092.00
1402		CL License Reimbursement	2/25/2025	3/20/2025	$	84.00	23	$ 1,932.00
1403		DL Renewal	2/14/2025	4/30/2025	$	84.00	75	$ 6,300.00

1404		CDL License reimbursement	2/9/2025	2/11/2025	$	84.00	2	$ 168.00
1405		J Tice - 2025 CDL Renewal	2/28/2025	6/17/2025	$	84.00	109	$ 9,156.00
1406		CDL License	5/14/2025	6/5/2025	$	84.00	22	$ 1,848.00
1407		CDL license	11/13/2024	1/30/2025	$	84.00	78	$ 6,552.00
1408		CDL License	1/9/2025	1/14/2025	$	84.00	5	$ 420.00
1409		CDL Reimbursement	3/5/2025	3/12/2025	$	84.00	7	$ 588.00
1410		CDL License	5/8/2025	5/29/2025	$	84.00	21	$ 1,764.00
1411		CDL Renewal	1/31/2025	2/21/2025	$	84.00	21	$ 1,764.00
1412	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	82.50	11	$ 907.50
1413	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	82.50	11	$ 907.50
1414	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	82.50	7	$ 577.50
1415	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	82.50	7	$ 577.50
1416		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	81.27	68	$ 5,526.36
1417	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	80.60	10	$ 806.00
1418	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	80.60	14	$ 1,128.40
1419		January Expense #9	1/21/2025	2/3/2025	$	80.60	13	$ 1,047.80
1420		April Expense #15	4/21/2025	4/29/2025	$	80.60	8	$ 644.80
1421		Safety boots 22-23-24	12/31/2024	1/8/2025	$	80.05	8	$ 640.40
1422		PennDOT Fees	2/28/2025	5/6/2025	$	80.00	67	$ 5,360.00
1423		Annette Cevis 1/23/2025	1/18/2025	1/23/2025	$	80.00	5	$ 400.00
1424		No parking signs for job	1/17/2025	2/10/2025	$	80.00	24	$ 1,920.00
1425		Plant - LCP - May 2025	5/6/2025	5/19/2025	$	80.00	13	$ 1,040.00
1426		3.6.25 Report	3/1/2025	3/10/2025	$	80.00	9	$ 720.00
1427		Safety Shoes	5/8/2025	5/30/2025	$	79.99	22	$ 1,759.78
1428		January Expense #5	1/14/2025	1/21/2025	$	79.50	7	$ 556.50
1429		April Expense #10	4/15/2025	4/22/2025	$	79.50	7	$ 556.50
1430		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$	78.75	7	$ 551.25
1431		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$	78.75	7	$ 551.25
1432		Annette Cevis 2/13/2025	2/13/2025	2/21/2025	$	78.75	8	$ 630.00
1433		Annette Cevis 3/2/2025	2/24/2025	3/3/2025	$	78.75	7	$ 551.25
1434		Annette Cevis 4/13/2025	4/8/2025	4/14/2025	$	78.75	6	$ 472.50
1435		Annette Cevis 5/25/2025	5/22/2025	5/27/2025	$	78.75	5	$ 393.75
1436		Annette Cevis 6/8/2025	6/2/2025	6/9/2025	$	78.75	7	$ 551.25
1437		Lezzer Commercial Door	5/21/2025	6/26/2025	$	78.13	36	$ 2,812.68
1438		Tyndale	5/1/2025	6/11/2025	$	77.95	41	$ 3,195.95
1439		FR Clothing	3/25/2025	4/16/2025	$	76.70	22	$ 1,687.40
1440	AMAZON MKTPL*N62AF79G1	Phone Holder	6/6/2025	6/13/2025	$	76.24	7	$ 533.68
1441	DD/BR #342770 Q35	B8F85E45F32247E1A5F8	8/10/2024	8/20/2024	$	76.14	10	$ 761.40
1442		DCNR Hazard Trees	3/26/2025	4/4/2025	$	75.04	9	$ 675.36
1443		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	75.02	40	$ 3,000.60
1444	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	75.00	55	$ 4,125.00
1445		Various Tier II Invoices - #1	3/3/2025	4/7/2025	$	75.00	35	$ 2,625.00
1446		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	75.00	40	$ 3,000.00
1447		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	75.00	40	$ 3,000.00
1448		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	75.00	40	$ 3,000.00
1449		Tier II fees #2	3/25/2025	4/16/2025	$	75.00	22	$ 1,650.00
1450		County Teir II Fees	4/4/2025	4/22/2025	$	75.00	18	$ 1,350.00
1451		PennDOT Fees	3/26/2025	5/6/2025	$	75.00	41	$ 3,075.00
1452		Various Tier II Invoices - #1	3/3/2025	4/7/2025	$	74.99	35	$ 2,624.56
1453		March Expense #11	3/3/2025	3/11/2025	$	74.73	8	$ 597.84
1454		Infocon	4/11/2025	4/30/2025	$	73.70	19	$ 1,400.30
1455	HAMPDEN TOWNSHIP	E828811F56664E41A05F	11/21/2024	12/9/2024	$	73.21	18	$ 1,317.78
1456	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	72.00	11	$ 792.00
1457		CDL Reimbursment	12/27/2024	1/10/2025	$	72.00	14	$ 1,008.00
1458	PENN DOT ACCTS RECV	6EE41846202142F18377	11/13/2024	12/2/2024	$	71.64	19	$ 1,361.16
1459		April	3/19/2025	5/1/2025	$	70.64	43	$ 3,037.52
1460		Bereavement - Jennifer Gholar	5/3/2025	5/16/2025	$	70.34	13	$ 914.42
1461		RBMN Lease prep and 1st yr fee	4/17/2025	5/12/2025	$	70.00	25	$ 1,750.00
1462		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	70.00	68	$ 4,760.00
1463		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	70.00	68	$ 4,760.00
1464	HeatWave	Safety Glasses	1/29/2025	2/25/2025	$	69.83	27	$ 1,885.41
1465		CDL Permit	1/28/2025	2/3/2025	$	69.50	6	$ 417.00
1466		CDL Permit	5/15/2025	5/23/2025	$	69.50	8	$ 556.00
1467		CDL permit reimbursement	5/15/2025	5/27/2025	$	69.50	12	$ 834.00
1468		Dan Wilke	1/20/2025	5/31/2025	$	69.00	131	$ 9,039.00
1469		DCNR Hazard Trees Distribution	3/26/2025	4/4/2025	$	67.66	9	$ 608.94
1470		various expenses for SC's	2/19/2025	5/8/2025	$	66.34	78	$ 5,174.52
1471		January Expense #5	1/14/2025	1/21/2025	$	66.25	7	$ 463.75
1472		April Expense #10	4/15/2025	4/22/2025	$	66.25	7	$ 463.75
1473	SILVER SPRING TOWNSHIP	4808649CDA3D475989B8	7/15/2024	7/30/2024	$	65.85	15	$ 987.75
1474	SILVER SPRING TOWNSHIP	ABA59C30C3E74B49BFC8	8/9/2024	8/16/2024	$	65.85	7	$ 460.95
1475	SILVER SPRING TOWNSHIP	4342E4B9F183477DA76A	9/11/2024	9/27/2024	$	65.85	16	$ 1,053.60
1476	SILVER SPRING TOWNSHIP	BA57EDC3003E4E34ACD5	10/11/2024	10/21/2024	$	65.85	10	$ 658.50
1477	SILVER SPRING TOWNSHIP	308C773CC6884706A375	11/11/2024	11/19/2024	$	65.85	8	$ 526.80
1478	SILVER SPRING TOWNSHIP	9A0E6D1C647A4B06A715	12/16/2024	12/31/2024	$	65.85	15	$ 987.75
1479		January Expense #5	1/14/2025	1/21/2025	$	65.85	7	$ 460.95
1480		February Expense #14	2/13/2025	2/18/2025	$	65.85	5	$ 329.25
1481		March Expense #20	3/17/2025	3/25/2025	$	65.85	8	$ 526.80
1482		April Expense #10	4/11/2025	4/22/2025	$	65.85	11	$ 724.35
1483		May Expense #6	5/6/2025	5/15/2025	$	65.85	9	$ 592.65
1484		June Expense #8	6/10/2025	6/25/2025	$	65.85	15	$ 987.75
1485		Isaiah Finley	4/29/2025	5/5/2025	$	65.46	6	$ 392.76
1486		Fall 2024 Class	8/20/2024	1/6/2025	$	65.00	139	$ 9,035.00
1487	CITY OF BETHLEHEM	0A33C925B2604FCDA7CA	9/27/2024	10/16/2024	$	64.75	19	$ 1,230.25
1488	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	63.85	14	$ 893.90
1489		March Expense #20	3/18/2025	3/25/2025	$	63.85	7	$ 446.95
1490		Gaff n Go Rodeo Event	5/16/2025	5/22/2025	$	63.60	6	$ 381.60
1491		5 5 2025A	4/30/2025	5/5/2025	$	63.00	5	$ 315.00
1492	*FINANCE CHARGE* CASH ADV	46B4E09385344F69A30E	10/10/2024	10/24/2024	$	62.50	14	$ 875.00
1493		Railroad Fees	6/16/2025	6/23/2025	$	62.50	7	$ 437.50
1494		Railroad, Engineering Fee	2/10/2025	5/2/2025	$	62.00	81	$ 5,022.00
1495		Cotman Ave Group O&M Fund	4/29/2025	5/5/2025	$	61.25	6	$ 367.50
1496		stone for crews	1/30/2025	3/19/2025	$	60.72	48	$ 2,914.56
1497		Tyndale Clothing	1/6/2025	2/24/2025	$	60.60	49	$ 2,969.40
1498		tuition reimbursement	2/5/2025	4/17/2025	$	60.00	71	$ 4,260.00
1499		February Expense #11	2/10/2025	2/18/2025	$	60.00	8	$ 480.00
1500		Fall 2024 Class	8/24/2024	1/23/2025	$	60.00	152	$ 9,120.00
1501		FR Clothing	12/18/2024	1/17/2025	$	57.20	30	$ 1,716.00
1502		April	3/21/2025	5/1/2025	$	56.92	41	$ 2,333.72
1503	*FINANCE CHARGE* CASH ADV	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$	56.25	14	$ 787.50
1504		North Division Safety Forum 4.25	2/20/2025	3/19/2025	$	56.04	27	$ 1,513.08

1505		Kaleb Eitner - Phone Case	3/26/2025	4/16/2025	$	55.50	21	$ 1,165.50
1506		February Expense #15	2/11/2025	2/18/2025	$	55.30	7	$ 387.10
1507		February Expense #15	2/11/2025	2/18/2025	$	55.30	7	$ 387.10
1508		February Expense #15	2/11/2025	2/18/2025	$	55.30	7	$ 387.10
1509		February Expense #15	2/11/2025	2/18/2025	$	55.30	7	$ 387.10
1510		February Expense #15	2/11/2025	2/18/2025	$	55.30	7	$ 387.10
1511		February Expense #15	2/11/2025	2/18/2025	$	55.30	7	$ 387.10
1512		February Expense #18	2/18/2025	3/3/2025	$	55.30	13	$ 718.90
1513		February Expense #18	2/18/2025	3/3/2025	$	55.30	13	$ 718.90
1514		February Expense #18	2/18/2025	3/3/2025	$	55.30	13	$ 718.90
1515		February Expense #18	2/18/2025	3/3/2025	$	55.30	13	$ 718.90
1516		February Expense #18	2/18/2025	3/3/2025	$	55.30	13	$ 718.90
1517		March Expense #5	2/26/2025	3/3/2025	$	55.30	5	$ 276.50
1518		March Expense #5	2/26/2025	3/3/2025	$	55.30	5	$ 276.50
1519		March Expense #7	2/28/2025	3/11/2025	$	55.30	11	$ 608.30
1520		March Expense #11	3/3/2025	3/11/2025	$	55.30	8	$ 442.40
1521		March Expense #11	3/3/2025	3/11/2025	$	55.30	8	$ 442.40
1522		March Expense #11	3/3/2025	3/11/2025	$	55.30	8	$ 442.40
1523		March Expense #11	3/3/2025	3/11/2025	$	55.30	8	$ 442.40
1524		March Expense #11	3/3/2025	3/11/2025	$	55.30	8	$ 442.40
1525		March Expense #11	3/3/2025	3/11/2025	$	55.30	8	$ 442.40
1526		March Expense #11	3/3/2025	3/11/2025	$	55.30	8	$ 442.40
1527		4-3-25 DVPQG Registration	3/3/2025	3/4/2025	$	55.00	1	$ 55.00
1528		DJS 1_7_2025	12/17/2024	1/7/2025	$	54.99	21	$ 1,154.79
1529		Supplies for Storm food	2/17/2025	3/7/2025	$	54.72	18	$ 984.96
1530		CDL Permit	5/15/2025	6/23/2025	$	54.50	39	$ 2,125.50
1531	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	54.00	11	$ 594.00
1532	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	54.00	11	$ 594.00
1533	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	54.00	11	$ 594.00
1534	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	54.00	11	$ 594.00
1535	FLYING J 4563	Colonial Park MAll Transformers	5/12/2025	5/19/2025	$	53.68	7	$ 375.76
1536	PENN DOT ACCTS RECV	8D6E7612C8F944978411	7/25/2024	8/6/2024	$	53.32	12	$ 639.84
1537		Flex MBA Spring 2025 Course	2/18/2025	5/30/2025	$	53.00	101	$ 5,353.00
1538		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	52.32	68	$ 3,557.76
1539	PENN DOT ACCTS RECV	6EE41846202142F18377	11/13/2024	12/2/2024	$	52.32	19	$ 994.08
1540	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	52.32	47	$ 2,459.04
1541	LOWER SWATARA TOWNSHIP	0FE722398F674288AECD	6/18/2024	7/1/2024	$	52.00	13	$ 676.00
1542	LOWER SWATARA TOWNSHIP	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$	52.00	8	$ 416.00
1543		Credit Card	3/25/2025	3/31/2025	$	52.00	6	$ 312.00
1544	STEELTON BOROUGH	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	51.00	8	$ 408.00
1545	STEELTON BOROUGH	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	51.00	8	$ 408.00
1546	STEELTON BOROUGH	308C773CC6884706A375	11/11/2024	11/19/2024	$	51.00	8	$ 408.00
1547	STEELTON BOROUGH	2C4A49BE58D14CE7AB31	11/19/2024	11/27/2024	$	51.00	8	$ 408.00
1548		February Expense #14	2/13/2025	2/18/2025	$	51.00	5	$ 255.00
1549		February Expense #14	2/13/2025	2/18/2025	$	51.00	5	$ 255.00
1550		May Expense #9	5/13/2025	5/30/2025	$	51.00	17	$ 867.00
1551		May Expense #9	5/13/2025	5/30/2025	$	51.00	17	$ 867.00
1552	LOWER SWATARA TOWNSHIP	0FE722398F674288AECD	6/18/2024	7/1/2024	$	50.25	13	$ 653.25
1553	LOWER SWATARA TOWNSHIP	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$	50.25	8	$ 402.00
1554		PennDOT Fees	3/26/2025	5/6/2025	$	50.00	41	$ 2,050.00
1555	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	50.00	20	$ 1,000.00
1556	HARRISBURG PYMT	A3F3100DC36F4C04ACE3	6/26/2024	7/8/2024	$	50.00	12	$ 600.00
1557	*FINANCE CHARGE* CASH ADV	20A1B4B5161B4F2A9297	10/15/2024	10/24/2024	$	50.00	9	$ 450.00
1558	*FINANCE CHARGE* CASH ADV	F3305CCF18184A1A89FE	12/9/2024	12/19/2024	$	50.00	10	$ 500.00
1559		Annette Cevis 4/25/2025	4/22/2025	4/29/2025	$	50.00	7	$ 350.00
1560		June Expense #6	6/4/2025	6/11/2025	$	50.00	7	$ 350.00
1561		Tuition Reimbursement Fin Man	12/9/2024	1/6/2025	$	50.00	28	$ 1,400.00
1562		Spring 2025	5/5/2025	6/16/2025	$	50.00	42	$ 2,100.00
1563		No parking signs for job	2/7/2025	4/3/2025	$	50.00	55	$ 2,750.00
1564		No parking signs for job	2/20/2025	4/3/2025	$	50.00	42	$ 2,100.00
1565		City of Altwn PMT EEX-2025-00102	4/9/2025	4/24/2025	$	50.00	15	$ 750.00
1566		Avenu Insights	1/9/2025	1/28/2025	$	50.00	19	$ 950.00
1567		Avenu Insights	5/7/2025	5/17/2025	$	50.00	10	$ 500.00
1568		ProgramFees	1/25/2025	5/19/2025	$	50.00	114	$ 5,700.00
1569		Fall 2024 Class	7/25/2024	1/23/2025	$	50.00	182	$ 9,100.00
1570		Spring 2025 Tuition Request	12/30/2024	5/19/2025	$	50.00	140	$ 7,000.00
1571		EkRobbins-Permit 13870465	2/10/2025	3/10/2025	$	50.00	28	$ 1,400.00
1572		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1573		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1574		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1575		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1576		PennDOT Fees	3/26/2025	5/6/2025	$	50.00	41	$ 2,050.00
1577		PennDOT Fees	3/26/2025	5/6/2025	$	50.00	41	$ 2,050.00
1578		Dan Wilke	12/30/2024	5/31/2025	$	50.00	152	$ 7,600.00
1579		DJS 1_7_2025	12/17/2024	1/7/2025	$	49.49	21	$ 1,039.29
1580	OPC TAX*SERVICE FEE	2442D789F04142E18185	8/9/2024	8/20/2024	$	49.21	11	$ 541.31
1581		CDL Fee	1/28/2025	2/7/2025	$	48.50	10	$ 485.00
1582		Bilo Supply	4/24/2025	5/2/2025	$	47.80	8	$ 382.40
1583		Subscription to website	4/15/2025	4/28/2025	$	47.70	13	$ 620.10
1584		Subscription to website	4/22/2025	5/5/2025	$	47.70	13	$ 620.10
1585		Office equipment	1/17/2025	1/28/2025	$	47.68	11	$ 524.48
1586		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1587		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1588		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1589		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1590		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1591		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1592		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1593		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1594		Finance Charge	3/31/2025	5/5/2025	$	43.65	35	$ 1,527.75
1595		April Expense #4	4/1/2025	4/9/2025	$	43.20	8	$ 345.60
1596		Community Roots winter storage	4/15/2025	4/22/2025	$	43.13	7	$ 301.91
1597	DD/BR #342770 Q35	CD190DD9089F4FD4ACFB	11/23/2024	12/17/2024	$	42.87	24	$ 1,028.88
1598		MA Kentucky	1/5/2025	1/17/2025	$	42.68	12	$ 512.16
1599		Alfaa	1/5/2025	1/22/2025	$	42.36	17	$ 720.12
1600		Spirit Trng / Storm	11/25/2024	3/14/2025	$	42.35	109	$ 4,616.15
1601		5 5 2025A	4/16/2025	5/5/2025	$	42.00	19	$ 798.00
1602	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	41.60	10	$ 416.00
1603	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	41.60	14	$ 582.40
1604		January Expense #9	1/21/2025	2/3/2025	$	41.60	13	$ 540.80
1605		April Expense #15	4/21/2025	4/29/2025	$	41.60	8	$ 332.80

1606		February Expense #4	1/28/2025	2/11/2025	$	41.55	14	$ 581.70
1607	Packback	Fall 2024 Class 1	8/22/2024	1/14/2025	$	41.34	145	$ 5,994.30
1608		Fall 2024 Class 810	8/15/2024	1/27/2025	$	41.34	165	$ 6,821.10
1609		Walmart	1/9/2025	1/30/2025	$	41.10	21	$ 863.10
1610		5 5 2025A	4/29/2025	5/5/2025	$	40.75	6	$ 244.50
1611		Phone holders	6/11/2025	6/16/2025	$	40.24	5	$ 201.20
1612		Railroad Fees	3/17/2025	3/27/2025	$	40.00	10	$ 400.00
1613		Railroad Fees	3/17/2025	3/27/2025	$	40.00	10	$ 400.00
1614		PNDI for 13885189	5/21/2025	6/3/2025	$	40.00	13	$ 520.00
1615	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	40.00	55	$ 2,200.00
1616	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	40.00	55	$ 2,200.00
1617		April	3/22/2025	5/1/2025	$	39.58	40	$ 1,583.20
1618		Feb Expenses	2/19/2025	3/18/2025	$	39.56	27	$ 1,068.12
1619	AMAZON MKTPL*NZ7EP6ZV2	Tool Repairs	5/15/2025	5/21/2025	$	37.96	6	$ 227.76
1620		WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	37.50	17	$ 637.50
1621		RBMN Fees for 13881394	3/31/2025	4/9/2025	$	37.50	9	$ 337.50
1622		RBMN fees for 12721646	3/26/2025	4/9/2025	$	37.50	14	$ 525.00
1623		GP SLLA SUNB-LOCK SEG 1	2/4/2025	4/7/2025	$	37.50	62	$ 2,325.00
1624	PRINT-O-STAT, LANCASTER	Print-O-Stat	4/29/2025	5/14/2025	$	37.47	15	$ 562.05
1625	PRINT-O-STAT, LANCASTER	Print-O-Stat	4/29/2025	5/14/2025	$	37.47	15	$ 562.05
1626	PRINT-O-STAT, LANCASTER	Print-O-Stat	4/29/2025	5/14/2025	$	37.47	15	$ 562.05
1627		Feb Storm	2/17/2025	2/28/2025	$	36.77	11	$ 404.47
1628	HARRISBURG PYMT	B6DFC5BDDD344C1B98F2	10/2/2024	10/16/2024	$	36.10	14	$ 505.40
1629	HARRISBURG PYMT	2C78B11B70F243358B23	7/11/2024	7/30/2024	$	35.57	19	$ 675.83
1630	HARRISBURG PYMT	2985B7428BF54F6CA938	8/8/2024	8/16/2024	$	35.57	8	$ 284.56
1631	HARRISBURG PYMT	C3EE59D793CA4A4882B6	9/23/2024	10/4/2024	$	35.57	11	$ 391.27
1632	HARRISBURG PYMT	D26F4BF38FF94310A372	11/4/2024	11/12/2024	$	35.57	8	$ 284.56
1633	HARRISBURG PYMT	96D24F943AE64136A3D1	12/18/2024	12/31/2024	$	35.57	13	$ 462.41
1634		January Expense #3	1/7/2025	1/21/2025	$	35.57	14	$ 497.98
1635		February Expense #9	2/5/2025	2/11/2025	$	35.57	6	$ 213.42
1636		March Expense #14	3/10/2025	3/18/2025	$	35.57	8	$ 284.56
1637		April Expense #7	4/4/2025	4/16/2025	$	35.57	12	$ 426.84
1638		May Expense #7	5/5/2025	5/15/2025	$	35.57	10	$ 355.70
1639		June Expense #5	6/2/2025	6/11/2025	$	35.57	9	$ 320.13
1640		June Expense #2	5/23/2025	6/4/2025	$	35.14	12	$ 421.68
1641		Tyndale	12/19/2024	1/2/2025	$	35.00	14	$ 490.00
1642		Tyndale	1/9/2025	1/22/2025	$	35.00	13	$ 455.00
1643	CP PENNDOT RID ALLENTOWN	E8A05DF70D4745E0B93B	7/25/2024	8/26/2024	$	34.00	32	$ 1,088.00
1644		Notary Application Fees	12/18/2024	1/1/2025	$	33.50	14	$ 469.00
1645		CDL Permit	5/15/2025	5/23/2025	$	33.50	8	$ 268.00
1646	SERVICE FEE	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	33.19	8	$ 265.52
1647	SERVICE FEE	308C773CC6884706A375	11/11/2024	11/19/2024	$	33.19	8	$ 265.52
1648		February Expense #14	2/13/2025	2/18/2025	$	33.19	5	$ 165.95
1649		May Expense #9	5/13/2025	5/30/2025	$	33.19	17	$ 564.23
1650		Printer case	1/21/2025	1/27/2025	$	32.85	6	$ 197.10
1651		Annual DEP COA Payment	6/18/2025	6/30/2025	$	32.52	12	$ 390.24
1652		Infocon	3/12/2025	3/17/2025	$	31.90	5	$ 159.50
1653		Railroad, Engineering Fee	1/14/2025	5/2/2025	$	31.00	108	$ 3,348.00
1654		Infocon	2/12/2025	2/25/2025	$	30.80	13	$ 400.40
1655		DCNR Hazard Trees Distribution	3/24/2025	4/4/2025	$	30.64	11	$ 337.04
1656		Various Tier II Invoices - #1	2/21/2025	4/7/2025	$	30.03	45	$ 1,351.35
1657	Penn State Harrisburg	Fall 2024 Comm System Design	8/26/2024	1/9/2025	$	30.00	136	$ 4,080.00
1658		Fall 2024 HF Circuit Design	8/26/2024	1/9/2025	$	30.00	136	$ 4,080.00
1659		Spring 2025 Power Systems II	1/13/2025	5/20/2025	$	30.00	127	$ 3,810.00
1660		Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	30.00	127	$ 3,810.00
1661		Annette Cevis 2/17/2025	2/17/2025	2/21/2025	$	30.00	4	$ 120.00
1662		No parking signs for job	1/27/2025	2/13/2025	$	30.00	17	$ 510.00
1663		Sweigart - Feburary Expense	2/12/2025	3/24/2025	$	30.00	40	$ 1,200.00
1664		MTH/216T	11/11/2024	1/6/2025	$	30.00	56	$ 1,680.00
1665		PennDOT Fees	3/26/2025	5/6/2025	$	30.00	41	$ 1,230.00
1666		Fall 2024 Class	9/4/2024	1/6/2025	$	29.99	124	$ 3,718.76
1667		PPL Electric Utilities	2/27/2025	3/31/2025	$	29.67	32	$ 949.44
1668		4-23-25 Cell Phone Case	4/25/2025	5/8/2025	$	29.44	13	$ 382.72
1669		Team Building Event	12/24/2024	2/6/2025	$	29.22	44	$ 1,285.68
1670		DCNR Hazard Trees	3/26/2025	4/21/2025	$	28.71	26	$ 746.46
1671		Inverter	6/23/2025	6/30/2025	$	28.57	7	$ 199.99
1672		Tablet chargers	5/29/2025	6/23/2025	$	27.54	25	$ 688.50
1673		tuition reimbursement	2/5/2025	4/17/2025	$	26.99	71	$ 1,916.29
1674		Tim Lloyd	4/29/2025	6/4/2025	$	26.78	36	$ 964.08
1675	PENN DOT ACCTS RECV	1AD7C68A638A4D268347	8/21/2024	10/4/2024	$	26.16	44	$ 1,151.04
1676		PennDOT Fees	3/26/2025	5/6/2025	$	26.16	41	$ 1,072.56
1677	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	26.16	47	$ 1,229.52
1678		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	26.16	68	$ 1,778.88
1679	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	26.00	10	$ 260.00
1680	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	26.00	10	$ 260.00
1681	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	26.00	14	$ 364.00
1682	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	26.00	14	$ 364.00
1683		January Expense #9	1/21/2025	2/3/2025	$	26.00	13	$ 338.00
1684		January Expense #9	1/21/2025	2/3/2025	$	26.00	13	$ 338.00
1685		April Expense #15	4/21/2025	4/29/2025	$	26.00	8	$ 208.00
1686		April Expense #15	4/21/2025	4/29/2025	$	26.00	8	$ 208.00
1687		March Expense #7	2/28/2025	3/11/2025	$	25.19	11	$ 277.09
1688	IDENTOGO - PA FINGE	E8A05DF70D4745E0B93B	8/6/2024	8/26/2024	$	25.10	20	$ 502.00
1689		PennDOT Fees	2/28/2025	5/6/2025	$	25.00	67	$ 1,675.00
1690	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	25.00	20	$ 500.00
1691	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	25.00	20	$ 500.00
1692	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	25.00	20	$ 500.00
1693	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	25.00	55	$ 1,375.00
1694	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	25.00	55	$ 1,375.00
1695		Annette Cevis 5/29/2025	5/27/2025	5/30/2025	$	25.00	3	$ 75.00
1696		Safety Quiz Winner	5/8/2025	6/4/2025	$	25.00	27	$ 675.00
1697		Right-Of-Way payment to T Clarke	3/14/2025	4/17/2025	$	25.00	34	$ 850.00
1698		ROW Payment	2/18/2025	2/26/2025	$	25.00	8	$ 200.00
1699		County Access	1/11/2025	1/24/2025	$	25.00	13	$ 325.00
1700		Deed Research	2/15/2025	3/4/2025	$	25.00	17	$ 425.00
1701		Deed Research	4/25/2025	5/8/2025	$	25.00	13	$ 325.00
1702		Deed Research	4/22/2025	5/8/2025	$	25.00	16	$ 400.00
1703		Deed Research	5/30/2025	6/25/2025	$	25.00	26	$ 650.00
1704		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	25.00	68	$ 1,700.00
1705		various expenses for SC's	2/3/2025	3/25/2025	$	25.00	50	$ 1,250.00
1706		PennDOT Fees	2/28/2025	5/6/2025	$	25.00	67	$ 1,675.00

1707		PennDOT Fees	3/26/2025	5/6/2025	$	25.00	41	$ 1,025.00
1708		PennDOT Fees	3/26/2025	5/6/2025	$	25.00	41	$ 1,025.00
1709		PennDOT Fees	3/26/2025	5/6/2025	$	25.00	41	$ 1,025.00
1710		6.2.25 Report	5/4/2025	6/2/2025	$	23.88	29	$ 692.52
1711		March Expense #17	3/11/2025	3/18/2025	$	23.64	7	$ 165.48
1712	Penn State Harrisburg	Fall 2024 Comm System Design	8/26/2024	1/9/2025	$	23.01	136	$ 3,129.36
1713		Spring 2025 Power Systems II	1/13/2025	5/20/2025	$	23.01	127	$ 2,922.27
1714		Fall 2024 HF Circuit Design	8/26/2024	1/9/2025	$	23.00	136	$ 3,128.00
1715		Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	23.00	127	$ 2,921.00
1716		Computer speakers Smith Driving	2/15/2025	2/20/2025	$	22.65	5	$ 113.25
1717		office supplies	4/25/2025	5/28/2025	$	22.53	33	$ 743.49
1718		Rodeo 2025	3/28/2025	5/22/2025	$	21.84	55	$ 1,201.20
1719		February Expense #11	2/10/2025	2/18/2025	$	21.52	8	$ 172.16
1720		March Expense #17	3/11/2025	3/18/2025	$	20.70	7	$ 144.90
1721		March Expense #17	3/11/2025	3/18/2025	$	20.70	7	$ 144.90
1722		March Expense #17	3/11/2025	3/18/2025	$	20.70	7	$ 144.90
1723		PennDOT Fees	3/26/2025	5/6/2025	$	20.00	41	$ 820.00
1724	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	20.00	55	$ 1,100.00
1725	WAYNE TOWNSHIP	2025BUSINESSLICENSE	11/6/2024	11/15/2024	$	20.00	9	$ 180.00
1726		Notary Seal	1/28/2025	2/7/2025	$	20.00	10	$ 200.00
1727		Railroad Payment Fees	2/19/2025	2/26/2025	$	20.00	7	$ 140.00
1728		Railroad Fees	2/24/2025	3/17/2025	$	20.00	21	$ 420.00
1729		Railroad Fees	4/8/2025	4/15/2025	$	20.00	7	$ 140.00
1730		Hampden Twp Permits	2/7/2025	2/20/2025	$	20.00	13	$ 260.00
1731		RBMN Lease prep and 1st yr fee	4/17/2025	5/12/2025	$	20.00	25	$ 500.00
1732		Transportation Expenses	2/5/2025	2/25/2025	$	20.00	20	$ 400.00
1733		PennDOT Fees	2/28/2025	5/6/2025	$	20.00	67	$ 1,340.00
1734		PennDOT Fees	2/28/2025	5/6/2025	$	20.00	67	$ 1,340.00
1735	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	20.00	20	$ 400.00
1736		Kentucky Storm Meals	1/7/2025	1/28/2025	$	19.43	21	$ 408.03
1737		Lezzer Commercial Door	5/21/2025	6/26/2025	$	19.39	36	$ 698.04
1738	PENN DOT ACCTS RECV	6EE41846202142F18377	11/13/2024	12/2/2024	$	19.26	19	$ 365.94
1739		UPS Shipping, ST800 Repair	3/19/2025	4/28/2025	$	19.01	40	$ 760.40
1740	Truity	Fall 2024 Class 1	9/28/2024	1/14/2025	$	19.00	108	$ 2,052.00
1741		Fall 2024 Class 810	8/24/2024	1/27/2025	$	19.00	156	$ 2,964.00
1742		February Expense #11	2/10/2025	2/18/2025	$	18.95	8	$ 151.60
1743	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1744	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1745	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1746	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1747	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1748	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1749	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1750	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1751	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1752	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1753	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1754	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1755	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1756	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1757	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1758	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1759	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1760	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1761	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1762	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1763	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1764	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1765	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1766	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1767	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1768		County Teir II Fees	4/14/2025	4/22/2025	$	18.76	8	$ 150.08
1769	*FINANCE CHARGE* CASH ADV	E96DAB2115804C559E80	7/5/2024	8/1/2024	$	18.75	27	$ 506.25
1770	*FINANCE CHARGE* CASH ADV	EACA4580E9594464B14A	7/1/2024	8/13/2024	$	18.75	43	$ 806.25
1771	*FINANCE CHARGE* CASH ADV	3B582B9AC5624FC886B7	8/21/2024	8/30/2024	$	18.75	9	$ 168.75
1772	*FINANCE CHARGE* CASH ADV	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$	18.75	14	$ 262.50
1773		February Mileage	2/4/2025	3/4/2025	$	18.00	28	$ 504.00
1774		March Expense #17	3/11/2025	3/18/2025	$	17.96	7	$ 125.72
1775	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	17.64	11	$ 194.04
1776		Storm meals/snacks/Safety/Supv m	11/24/2024	3/5/2025	$	17.31	101	$ 1,748.31
1777		Fall 2024 Class 810	8/22/2024	1/27/2025	$	17.23	158	$ 2,722.34
1778	Harvard business school online	Fall 2024 Class 1	8/22/2024	1/14/2025	$	17.20	145	$ 2,494.00
1779		Staff Meeting Purchase - Amazon	3/5/2025	3/10/2025	$	16.95	5	$ 84.75
1780		February Expense #18	2/18/2025	3/3/2025	$	16.55	13	$ 215.15
1781		Various Tier II Invoices - #1	3/14/2025	4/7/2025	$	16.25	24	$ 390.06
1782		County Teir II Fees	4/14/2025	4/22/2025	$	16.24	8	$ 129.92
1783		February Expense #17	2/14/2025	2/25/2025	$	16.19	11	$ 178.09
1784		Fall 2024 Class 816	10/25/2024	1/27/2025	$	16.00	94	$ 1,504.00
1785		truck wash	5/20/2025	5/27/2025	$	16.00	7	$ 112.00
1786		Amazon	5/12/2025	6/9/2025	$	15.89	28	$ 444.92
1787		Amazon	4/12/2025	6/9/2025	$	15.89	58	$ 921.62
1788		March Expense #7	2/28/2025	3/11/2025	$	15.87	11	$ 174.57
1789		Dan Wilke	2/21/2025	5/31/2025	$	15.75	99	$ 1,559.25
1790	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	15.12	11	$ 166.32
1791		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1792		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1793		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1794		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1795	MUNICIPAY(M3)*SERVICE FE	EA079A1FA2974243BECC	9/1/2024	9/12/2024	$	15.00	11	$ 165.00
1796	MUNICIPAY(M3)*SERVICE FE	0A33C925B2604FCDA7CA	10/1/2024	10/16/2024	$	15.00	15	$ 225.00
1797	MUNICIPAY(M3)*SERVICE FE	6BC1E6BE67344B9B8463	10/30/2024	11/11/2024	$	15.00	12	$ 180.00
1798	MUNICIPAY(M3)*SERVICE FE	9A42EB30977346D68C98	12/2/2024	12/17/2024	$	15.00	15	$ 225.00
1799		January Expense #2	12/30/2024	1/8/2025	$	15.00	9	$ 135.00
1800		February Expense #8	2/4/2025	2/11/2025	$	15.00	7	$ 105.00
1801		March Expense #13	3/6/2025	3/24/2025	$	15.00	18	$ 270.00
1802		March Expense #28	3/24/2025	4/1/2025	$	15.00	8	$ 120.00
1803		May Expense #1	4/24/2025	5/7/2025	$	15.00	13	$ 195.00
1804		June Expense #1	5/23/2025	6/4/2025	$	15.00	12	$ 180.00
1805		Florida storm	10/15/2024	2/4/2025	$	15.00	112	$ 1,680.00
1806		Florida storm	10/15/2024	2/4/2025	$	15.00	112	$ 1,680.00
1807		ROW Deed Research	3/14/2025	4/9/2025	$	15.00	26	$ 390.00

1808	MUNICIPAY*SERVICE FEE	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$	14.93	8	$ 119.44
1809		March Expense #5	2/26/2025	3/3/2025	$	14.82	5	$ 74.10
1810		96276-13048	12/2/2024	3/26/2025	$	14.78	114	$ 1,684.92
1811		Florida storm	10/15/2024	2/4/2025	$	14.75	112	$ 1,652.00
1812		February Expense #15	2/11/2025	2/18/2025	$	14.40	7	$ 100.80
1813	MUNICIPAY*SERVICE FEE	DB50055ECF944A8ABB62	7/30/2024	8/8/2024	$	14.35	9	$ 129.15
1814	AMAZON MKTPL*Z79VP30M2	Amazon	1/28/2025	2/3/2025	$	14.09	6	$ 84.56
1815	AMAZON MKTPL*Z79VP30M2	Amazon	1/28/2025	2/3/2025	$	14.09	6	$ 84.56
1816	AMAZON MKTPL*Z79VP30M2	Amazon	1/28/2025	2/3/2025	$	14.09	6	$ 84.56
1817		PA LAND RECORS	4/7/2025	4/30/2025	$	14.00	23	$ 322.00
1818		Vehicle Weighing	4/11/2025	6/25/2025	$	14.00	75	$ 1,050.00
1819		Transportation Expenses	2/5/2025	2/25/2025	$	14.00	20	$ 280.00
1820		Transportation Expenses	3/24/2025	4/3/2025	$	14.00	10	$ 140.00
1821		Transportation Expenses	3/21/2025	4/3/2025	$	14.00	13	$ 182.00
1822		Recruiting trip-SE Lineman trg	1/3/2025	2/19/2025	$	13.73	47	$ 645.31
1823		PA LAND RECORS	2/7/2025	3/27/2025	$	13.00	48	$ 624.00
1824		FR clothing purchase	1/22/2025	2/24/2025	$	13.00	33	$ 429.00
1825		Deed research 02032025	2/3/2025	2/18/2025	$	13.00	15	$ 195.00
1826		DISTROW Research	2/18/2025	3/12/2025	$	13.00	22	$ 286.00
1827		Cocalico sanitary review	3/11/2025	3/18/2025	$	12.78	7	$ 89.46
1828		Notebook	3/7/2025	3/13/2025	$	12.71	6	$ 76.26
1829		North Shore Review for PUC App	3/21/2025	4/30/2025	$	12.50	40	$ 500.00
1830		North Shore Review for PUC App	3/21/2025	4/30/2025	$	12.50	40	$ 500.00
1831		SEDA-COG Eng Fee for License	2/27/2025	3/4/2025	$	12.50	5	$ 62.50
1832		Various Tier II Invoices - #1	3/20/2025	4/7/2025	$	12.24	18	$ 220.37
1833	AMAZON MKTPL*ZC8Y23411	Amazon	1/29/2025	2/3/2025	$	11.66	5	$ 58.32
1834	AMAZON MKTPL*ZC8Y23411	Amazon	1/29/2025	2/3/2025	$	11.66	5	$ 58.32
1835	AMAZON MKTPL*ZC8Y23411	Amazon	1/29/2025	2/3/2025	$	11.66	5	$ 58.32
1836		Finance Charge	3/7/2025	5/5/2025	$	11.60	59	$ 684.40
1837		Flex MBA Spring 2025 Course	2/18/2025	5/30/2025	$	11.56	101	$ 1,167.56
1838		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1839		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1840		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1841		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1842		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1843		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1844		PA LAND RECORS	3/7/2025	3/27/2025	$	11.00	20	$ 220.00
1845		February Expense #17	2/14/2025	2/25/2025	$	10.83	11	$ 119.13
1846	USPS PO 4136370033	Cell phone return	4/15/2025	4/22/2025	$	10.65	7	$ 74.55
1847		Tier II fees #2	4/7/2025	4/16/2025	$	10.63	9	$ 95.67
1848		5 29 25	5/21/2025	5/29/2025	$	10.44	8	$ 83.52
1849		PennDOT Fees	3/26/2025	5/6/2025	$	10.00	41	$ 410.00
1850		Railroad Fees	6/16/2025	6/23/2025	$	10.00	7	$ 70.00
1851		Notary reimbursement	3/2/2025	3/4/2025	$	10.00	2	$ 20.00
1852		Skydio Drone Registrations	1/14/2025	1/23/2025	$	10.00	9	$ 90.00
1853		General Expenses	12/12/2024	1/9/2025	$	10.00	28	$ 280.00
1854		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	10.00	68	$ 680.00
1855	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	10.00	55	$ 550.00
1856		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	10.00	34	$ 339.87
1857	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	9.98	47	$ 469.06
1858		Turkey Hill	2/17/2025	2/24/2025	$	9.95	7	$ 69.65
1859	*FINANCE CHARGE* CASH ADV	E96679973874792804A	6/7/2024	8/6/2024	$	9.38	60	$ 562.80
1860		Florida storm	10/15/2024	2/4/2025	$	9.25	112	$ 1,036.00
1861		DISTROW Research	5/5/2025	5/9/2025	$	9.00	4	$ 36.00
1862	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	8.82	11	$ 97.02
1863		Hotel	1/5/2025	1/24/2025	$	8.58	19	$ 163.02
1864	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	8.25	11	$ 90.75
1865	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	8.25	11	$ 90.75
1866	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	8.25	7	$ 57.75
1867	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	8.25	7	$ 57.75
1868		Florida storm	10/15/2024	2/4/2025	$	8.00	112	$ 896.00
1869		PA LAND RECORS	1/16/2025	3/27/2025	$	8.00	70	$ 560.00
1870		Turkey Hill	2/17/2025	2/24/2025	$	7.87	7	$ 55.09
1871		City of Harrisburg PMT SC-25-109	3/31/2025	4/24/2025	$	7.75	24	$ 186.00
1872		City of HBG Permit SC-25-135	4/7/2025	4/24/2025	$	7.75	17	$ 131.75
1873		Railroad, Engineering Fee	1/21/2025	5/2/2025	$	7.75	101	$ 782.75
1874	THE SETTLERS INN	57AB5BD74A5D4371BAFD	6/23/2024	9/7/2024	$	7.50	76	$ 570.00
1875	THE SETTLERS INN	57AB5BD74A5D4371BAFD	6/23/2024	9/7/2024	$	7.50	76	$ 570.00
1876		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	7.50	34	$ 254.97
1877	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	7.32	13	$ 95.16
1878	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	7.32	11	$ 80.52
1879	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	7.32	7	$ 51.24
1880		March Expense #20	3/17/2025	3/25/2025	$	7.32	8	$ 58.56
1881		June Expense #8	6/9/2025	6/25/2025	$	7.32	16	$ 117.12
1882		Cocalico - Boro cahrge	5/5/2025	5/22/2025	$	7.26	17	$ 123.42
1883	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	6.83	10	$ 68.30
1884	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	6.83	14	$ 95.62
1885		January Expense #9	1/21/2025	2/3/2025	$	6.83	13	$ 88.79
1886		April Expense #15	4/21/2025	4/29/2025	$	6.83	8	$ 54.64
1887	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	6.79	13	$ 88.27
1888	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	6.79	11	$ 74.69
1889	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	6.79	7	$ 47.53
1890		March Expense #20	3/17/2025	3/25/2025	$	6.79	8	$ 54.32
1891		June Expense #8	6/9/2025	6/25/2025	$	6.79	16	$ 108.64
1892		Storm meals/snacks/Safety/Supv m	11/25/2024	3/5/2025	$	6.36	100	$ 636.00
1893		March Expense #17	3/11/2025	3/18/2025	$	6.30	7	$ 44.10
1894		Dandy Minimart	2/16/2025	2/24/2025	$	6.28	8	$ 50.24
1895		Various Tier II Invoices - #1	3/20/2025	4/7/2025	$	6.26	18	$ 112.61
1896		Cell Accessory	1/15/2025	1/31/2025	$	6.24	16	$ 99.84
1897		Storm meals/snacks/Safety/Supv m	11/25/2024	3/5/2025	$	6.04	100	$ 604.00
1898		PA LAND RECORS	2/28/2025	3/27/2025	$	6.00	27	$ 162.00
1899		PA LAND RECORS	3/27/2025	4/30/2025	$	6.00	34	$ 204.00
1900		PA LAND RECORS	3/27/2025	4/30/2025	$	6.00	34	$ 204.00
1901		EKRobbins-Permit 13841279 Col	4/8/2025	5/14/2025	$	5.98	36	$ 215.28
1902	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	5.91	10	$ 59.10
1903	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	5.91	14	$ 82.74
1904		January Expense #9	1/21/2025	2/3/2025	$	5.91	13	$ 76.83
1905		April Expense #15	4/21/2025	4/29/2025	$	5.91	8	$ 47.28
1906	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	5.04	11	$ 55.44
1907		Notary Application Fees	12/18/2024	1/1/2025	$	5.00	14	$ 70.00
1908		Annual Fire Ext Training	5/23/2025	6/19/2025	$	5.00	27	$ 135.00

1909		VEG DRONE FAA Registration	3/24/2025	4/4/2025	$	5.00	11	$ 55.00
1910		Kalahari	2/18/2025	2/24/2025	$	5.00	6	$ 30.00
1911		PA LAND RECORS	3/17/2025	3/27/2025	$	5.00	10	$ 50.00
1912		Hotel	1/5/2025	1/24/2025	$	5.00	19	$ 95.00
1913	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	4.99	47	$ 234.53
1914	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	4.80	13	$ 62.40
1915	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	4.80	13	$ 62.40
1916	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	4.80	11	$ 52.80
1917	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	4.80	11	$ 52.80
1918	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$	4.80	7	$ 33.60
1919	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$	4.80	7	$ 33.60
1920		March Expense #20	3/17/2025	3/25/2025	$	4.80	8	$ 38.40
1921		March Expense #20	3/17/2025	3/25/2025	$	4.80	8	$ 38.40
1922		June Expense #8	6/9/2025	6/25/2025	$	4.80	16	$ 76.80
1923		June Expense #8	6/9/2025	6/25/2025	$	4.80	16	$ 76.80
1924		Various Tier II Invoices - #1	3/17/2025	4/7/2025	$	4.38	21	$ 91.98
1925		Various Tier II Invoices - #1	3/10/2025	4/7/2025	$	4.38	28	$ 122.64
1926		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	4.38	34	$ 148.92
1927		Various Tier II Invoices - #1	3/21/2025	4/7/2025	$	4.38	17	$ 74.46
1928		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	4.37	25	$ 109.35
1929		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	4.37	25	$ 109.35
1930		DJS 5_19_2025	4/29/2025	5/21/2025	$	4.36	22	$ 95.92
1931		Hotel	1/5/2025	1/24/2025	$	4.29	19	$ 81.51
1932	Holiday Inn	Holiday Inn	6/1/2025	6/6/2025	$	4.00	5	$ 20.00
1933		PA LAND RECORS	2/7/2025	3/27/2025	$	4.00	48	$ 192.00
1934		PA LAND RECORS	4/7/2025	4/30/2025	$	4.00	23	$ 92.00
1935		DISTROW Research	12/17/2024	1/1/2025	$	4.00	15	$ 60.00
1936		DISTROW Research	3/14/2025	4/9/2025	$	4.00	26	$ 104.00
1937		DISTROW Research	3/7/2025	4/9/2025	$	4.00	33	$ 132.00
1938		February Expense #15	2/11/2025	2/18/2025	$	3.95	7	$ 27.65
1939		February Expense #15	2/11/2025	2/18/2025	$	3.95	7	$ 27.65
1940		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	3.76	25	$ 93.90
1941		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	3.76	25	$ 93.90
1942		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	3.75	34	$ 127.63
1943		Various Tier II Invoices - #1	3/5/2025	4/7/2025	$	3.75	33	$ 123.85
1944		Various Tier II Invoices - #1	3/14/2025	4/7/2025	$	3.75	24	$ 90.06
1945		Various Tier II Invoices - #1	3/18/2025	4/7/2025	$	3.75	20	$ 75.00
1946		Various Tier II Invoices - #1	3/5/2025	4/7/2025	$	3.75	33	$ 123.75
1947		February Expense #11	2/10/2025	2/18/2025	$	3.54	8	$ 28.32
1948	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	3.37	10	$ 33.70
1949	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	3.37	14	$ 47.18
1950		January Expense #9	1/21/2025	2/3/2025	$	3.37	13	$ 43.81
1951		April Expense #15	4/21/2025	4/29/2025	$	3.37	8	$ 26.96
1952		Tool repair/Refreshments/Kentuck	1/8/2025	1/17/2025	$	3.18	9	$ 28.62
1953		Hilton Garden	1/8/2025	2/24/2025	$	3.18	47	$ 149.46
1954	Residence Inns	storm Hotel	3/5/2025	3/13/2025	$	3.00	8	$ 24.00
1955		PA LAND RECORS	3/27/2025	4/30/2025	$	3.00	34	$ 102.00
1956		DISTROW Research	12/17/2024	1/1/2025	$	3.00	15	$ 45.00
1957		DISTROW Research	12/17/2024	1/1/2025	$	3.00	15	$ 45.00
1958	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1959	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1960	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1961	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1962	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1963		Annette Cevis 6/30/2025	6/26/2025	6/30/2025	$	2.95	4	$ 11.80
1964		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1965		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1966		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1967		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1968		February Expense #18	2/18/2025	3/3/2025	$	2.95	13	$ 38.35
1969		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1970		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1971		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1972		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1973		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1974		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1975		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1976		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1977		Snyder County recording fees 3/6	3/6/2025	4/7/2025	$	2.94	32	$ 94.08
1978		Hotel	1/5/2025	1/24/2025	$	2.83	19	$ 53.77
1979		March Expense #17	3/11/2025	3/18/2025	$	2.53	7	$ 17.71
1980		March Expense #17	3/11/2025	3/18/2025	$	2.53	7	$ 17.71
1981		April Expense #2	3/24/2025	4/9/2025	$	2.51	16	$ 40.16
1982	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	2.50	13	$ 32.50
1983	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	2.50	13	$ 32.50
1984	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1985	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1986	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1987	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1988	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	2.50	11	$ 27.50
1989	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	2.50	11	$ 27.50
1990	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1991	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1992	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1993	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1994	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	2.50	7	$ 17.50
1995	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	2.50	7	$ 17.50
1996		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
1997		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
1998		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
1999		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
2000		March Expense #20	3/17/2025	3/25/2025	$	2.50	8	$ 20.00
2001		March Expense #20	3/17/2025	3/25/2025	$	2.50	8	$ 20.00
2002		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2003		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2004		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2005		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2006		June Expense #8	6/9/2025	6/25/2025	$	2.50	16	$ 40.00
2007		June Expense #8	6/9/2025	6/25/2025	$	2.50	16	$ 40.00
2008		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50
2009		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50

2010		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50
2011		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50
2012		Tier II fees #2	4/7/2025	4/16/2025	$	2.50	9	$ 22.50
2013	VPS - HARRISBURG CONV FE	312256A6757B4ADFBB6C	6/26/2024	7/8/2024	$	2.14	12	$ 25.68
2014		Safety / Storm / Return	3/5/2025	6/10/2025	$	2.11	97	$ 204.67
2015		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$	2.00	7	$ 14.00
2016		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$	2.00	7	$ 14.00
2017		Annette Cevis 2/13/2025	2/14/2025	2/21/2025	$	2.00	7	$ 14.00
2018		Annette Cevis 3/2/2025	2/25/2025	3/3/2025	$	2.00	6	$ 12.00
2019		Annette Cevis 4/13/2025	4/8/2025	4/14/2025	$	2.00	6	$ 12.00
2020		Annette Cevis 5/25/2025	5/22/2025	5/27/2025	$	2.00	5	$ 10.00
2021		Annette Cevis 6/8/2025	6/2/2025	6/9/2025	$	2.00	7	$ 14.00
2022		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00
2023		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00
2024		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00
2025		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00
2026		Notary Application Fees	12/19/2024	1/1/2025	$	2.00	13	$ 26.00
2027		Notary Application Fees	12/19/2024	1/1/2025	$	2.00	13	$ 26.00
2028		City of Altwn PMT EEX-2025-00102	4/16/2025	4/24/2025	$	2.00	8	$ 16.00
2029		Various Tier II Invoices - #1	3/11/2025	4/7/2025	$	2.00	27	$ 54.00
2030		Various Tier II Invoices - #1	3/10/2025	4/7/2025	$	2.00	28	$ 56.00
2031		Various Tier II Invoices - #1	3/6/2025	4/7/2025	$	2.00	32	$ 64.00
2032		Various Tier II Invoices - #1	3/21/2025	4/7/2025	$	2.00	17	$ 34.00
2033		Tier II fees #2	4/1/2025	4/16/2025	$	2.00	15	$ 30.00
2034		County Teir II Fees	4/15/2025	4/22/2025	$	2.00	7	$ 14.00
2035		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2036		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2037		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2038		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2039		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2040		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2041		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2042		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2043		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2044		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2045		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2046		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2047		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2048		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2049		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2050		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2051		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2052		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2053		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2054		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2055		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2056		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2057		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2058		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2059		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2060		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2061		March Expense #5	2/26/2025	3/3/2025	$	1.95	5	$ 9.75
2062		March Expense #5	2/26/2025	3/3/2025	$	1.95	5	$ 9.75
2063		March Expense #7	2/28/2025	3/11/2025	$	1.95	11	$ 21.45
2064		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2065		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2066		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2067		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2068		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2069		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2070		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2071		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2072		April Expense #4	4/1/2025	4/9/2025	$	1.95	8	$ 15.60
2073		Various Tier II Invoices - #1	3/5/2025	4/7/2025	$	1.88	33	$ 61.94
2074		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	1.88	34	$ 63.80
2075		Various Tier II Invoices - #1	3/14/2025	4/7/2025	$	1.88	24	$ 45.00
2076		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	1.87	34	$ 63.72
2077	SERVICE FEE	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	1.50	8	$ 12.00
2078	SERVICE FEE	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	1.50	8	$ 12.00
2079	SERVICE FEE	308C773CC6884706A375	11/11/2024	11/19/2024	$	1.50	8	$ 12.00
2080	SERVICE FEE	2C4A49BE58D14CE7AB31	11/19/2024	11/27/2024	$	1.50	8	$ 12.00
2081		February Expense #14	2/13/2025	2/18/2025	$	1.50	5	$ 7.50
2082		February Expense #14	2/13/2025	2/18/2025	$	1.50	5	$ 7.50
2083		May Expense #9	5/13/2025	5/30/2025	$	1.50	17	$ 25.50
2084		May Expense #9	5/13/2025	5/30/2025	$	1.50	17	$ 25.50
2085	VPS - HARRISBURG CONV FE	A3F3100DC36F4C04ACE3	6/26/2024	7/8/2024	$	1.25	12	$ 15.00
2086		June Expense #6	6/4/2025	6/11/2025	$	1.25	7	$ 8.75
2087	THE SETTLERS INN	57AB5BD74A5D4371BAFD	7/23/2024	9/7/2024	$	1.23	46	$ 56.58
2088	THE SETTLERS INN	57AB5BD74A5D4371BAFD	7/23/2024	9/7/2024	$	1.23	46	$ 56.58
2089	THE SETTLERS INN	57AB5BD74A5D4371BAFD	6/23/2024	9/7/2024	$	1.00	76	$ 76.00
2090	VPS - HARRISBURG CONV FE	2C78B11B70F243358B23	7/11/2024	7/30/2024	$	1.00	19	$ 19.00
2091	VPS - HARRISBURG CONV FE	2985B7428BF54F6CA938	8/8/2024	8/16/2024	$	1.00	8	$ 8.00
2092	VPS - HARRISBURG CONV FE	C3EE59D793CA4A4882B6	9/23/2024	10/4/2024	$	1.00	11	$ 11.00
2093	VPS - HARRISBURG CONV FE	B6DFC5BDDD344C1B98F2	10/2/2024	10/16/2024	$	1.00	14	$ 14.00
2094	VPS - HARRISBURG CONV FE	D26F4BF38FF94310A372	11/4/2024	11/12/2024	$	1.00	8	$ 8.00
2095	VPS - HARRISBURG CONV FE	96D24F943AE64136A3D1	12/18/2024	12/31/2024	$	1.00	13	$ 13.00
2096		January Expense #3	1/7/2025	1/21/2025	$	1.00	14	$ 14.00
2097		February Expense #9	2/5/2025	2/11/2025	$	1.00	6	$ 6.00
2098		March Expense #14	3/10/2025	3/18/2025	$	1.00	8	$ 8.00
2099		April Expense #7	4/4/2025	4/16/2025	$	1.00	12	$ 12.00
2100		May Expense #7	5/5/2025	5/15/2025	$	1.00	10	$ 10.00
2101		June Expense #5	6/2/2025	6/11/2025	$	1.00	9	$ 9.00
2102		PA LAND RECORS	1/16/2025	3/27/2025	$	1.00	70	$ 70.00
2103		Various Tier II Invoices - #1	3/20/2025	4/7/2025	$	0.75	18	$ 13.51
2104		Hotel	1/5/2025	1/24/2025	$	0.17	19	$ 3.23
2105		PennDOT Fees	3/26/2025	5/6/2025	$	-	41	$ -
2106		Safety / Storm / Return	3/5/2025	6/10/2025	$	(2.11)	97	$ (204.67)
2107	Residence Inns	storm Hotel	3/6/2025	3/13/2025	$	(3.00)	7	$ (21.00)
2108		Recruiting trip-SE Lineman trg	1/3/2025	2/19/2025	$	(13.73)	47	$ (645.31)
2109		Safety recognition Jackets	4/11/2025	4/23/2025	$	(60.00)	12	$ (720.00)
2110		Refund- Rohrers quarry	2/12/2025	4/29/2025	$	(60.72)	76	$ (4,614.72)

2111	STAPLS7910333614001001	Staples	4/26/2025	5/14/2025	$	(170.79)	18	$ (3,074.22)
2112	STAPLS7910333614001001	Staples	4/26/2025	5/14/2025	$	(170.79)	18	$ (3,074.22)
2113	STAPLS7910333614001001	Staples	4/26/2025	5/14/2025	$	(170.79)	18	$ (3,074.22)
2114		FR clothing for work	12/23/2024	1/10/2025	$	(181.10)	18	$ (3,259.80)
2115		Supervisor Monthly Expenses Jan.	1/10/2025	2/10/2025	$	(338.00)	31	$ (10,478.00)
2116		Miscellaneous Transactions	10/31/2024	3/11/2025	$	(1,898.10)	131	$ (248,651.10)
2117		Fall 2024 Comm System Design	8/23/2024	1/9/2025	$	(2,167.24)	139	$ (301,246.36)
2118		Fall 2024 HF Circuit Design	8/23/2024	1/9/2025	$	(2,167.24)	139	$ (301,246.36)
2119		Spring 2025 Power Systems II	1/24/2025	5/20/2025	$	(2,167.57)	116	$ (251,438.12)
2120		Spring 2024 Advanced Elec Design	1/24/2025	5/20/2025	$	(2,167.57)	116	$ (251,438.12)

PPL Electric Utilities Corporation
Adjustment to Cash Working Capital O&M Expenses
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company FPFTY Amortizations	72,865 [1/]
2	OCA Adjustment to Cash Working Capital O&M Expense	(72,865)
3		
4	Note:	
5	1/ Company response to I&E-RB-I-19-D-Attachment 1.	
6		
7		
8		

9	A. Source ER Description	B. EU Distribution Total ($)	C. Amort / Depr Period	D. In-Service Date	E. Annual Amort / Depr Jul-2026 thru Jun-2027 ($)	F. Unamortized Balance as of 12/31/25 ($)	FERC Account
10							
11	**Total**	**$ 651,248,693**			**$ 72,864,657**	**$ 238,408,109**	
12	2024 NextGen	541,777	5	1/31/2025	108,355	442,451	363.205 - Computer Software (5 Yr)
13	6GHz EOL MW Mitigation Yr 3 of 4 2026	931,250	5	12/31/2026	93,125	N/A	363.205 - Computer Software (5 Yr)
14	ABT Extension	18,934	5	11/12/2024	3,787	14,831	363.205 - Computer Software (5 Yr)
15	Acct & Tax SW 2025	118,443	5	12/31/2025	23,689	N/A	363.205 - Computer Software (5 Yr)
16	ADMS - OMS eTerra Auto Disp	80,360	5	12/31/2025	16,072	N/A	363.205 - Computer Software (5 Yr)
17	ADMS - OMS eTerra Transition	2,000,000	5	11/30/2026	233,333	N/A	363.205 - Computer Software (5 Yr)
18	ADMS CICD Rel 1	5,059,521	10	9/30/2025	505,952	4,933,033	363.210 - Computer Software (10 Yr)
19	ADMS Server Expansion	1,197,311	5	4/30/2025	239,462	1,037,669	363.205 - Computer Software (5 Yr)
20	Agentic AI Initiatives	745,000	5	12/31/2026	74,500	N/A	363.205 - Computer Software (5 Yr)
21	AI Security Technology	238,400	5	12/31/2026	23,840	N/A	363.205 - Computer Software (5 Yr)
22	AMI Interface to OMS	91,401	5	12/31/2026	9,140	N/A	363.205 - Computer Software (5 Yr)
23	AMS	1,117,500	5	11/30/2026	130,375	N/A	363.205 - Computer Software (5 Yr)
24	AP/Treasury/Accounting enhancements - FSM	392,310	5	11/30/2026	45,770	N/A	363.225 - Computer Software Cloud (5 Yr)
25	App Pen Testing	381,813	5	4/30/2026	76,363	N/A	363.205 - Computer Software (5 Yr)
26	Application Modernization	8,008,750	10	11/30/2026	467,177	N/A	363.210 - Computer Software (10 Yr)
27	Application Modernization	1,490,000	5	3/31/2027	74,500	N/A	363.205 - Computer Software (5 Yr)
28	Application Modernization 25	1,341,555	5	11/30/2025	268,311	1,319,196	363.225 - Computer Software Cloud (5 Yr)
29	Asset & Change Management	125,719	5	12/31/2025	25,144	N/A	363.205 - Computer Software (5 Yr)
30	Automic License and Upgrade	575,268	5	12/31/2025	115,054	N/A	363.205 - Computer Software (5 Yr)
31	AVD 2025	208,042	5	12/31/2025	41,608	N/A	363.225 - Computer Software Cloud (5 Yr)
32	AVD Enhancements 2026	93,125	5	10/31/2026	12,417	N/A	363.205 - Computer Software (5 Yr)
33	Azure Cloud 2.0	32,734	5	12/31/2024	6,547	26,187	363.225 - Computer Software Cloud (5 Yr)
34	BNYM BPA EU	325,000	5	12/31/2025	65,000	N/A	363.205 - Computer Software (5 Yr)
35	Business Architecture - 2026	1,676,250	5	12/31/2026	167,625	N/A	363.205 - Computer Software (5 Yr)
36	Call Center Tech Omni	2,615,400	5	6/30/2026	523,080	N/A	363.225 - Computer Software Cloud (5 Yr)
37	Camus	4,172,499	5	9/30/2025	834,500	3,963,874	363.225 - Computer Software Cloud (5 Yr)
38	Camus license consolidation	4,625,280	5	1/31/2026	925,056	N/A	363.205 - Computer Software (5 Yr)
39	Cascade Enterprise Alignment	81,931	5	12/31/2025	16,386	N/A	363.205 - Computer Software (5 Yr)
40	CCaaS Project	734,840	5	6/30/2026	146,968	N/A	363.225 - Computer Software Cloud (5 Yr)
41	CCaaS Project	261,540	5	6/30/2026	52,308	N/A	363.225 - Computer Software Cloud (5 Yr)
42	CCURE	111,750	5	12/31/2025	22,350	N/A	363.205 - Computer Software (5 Yr)
43	Cloud ERP SaaS Capital 2025	6,031,872	10	8/31/2025	603,187	5,830,810	363.210 - Computer Software (10 Yr)
44	Cloud ERP SaaS Capital 2026	14,304,000	10	8/31/2026	1,192,000	N/A	363.210 - Computer Software (10 Yr)
45	Common Cust Mobile App EU	2,173,768	5	8/31/2025	434,754	2,028,850	363.205 - Computer Software (5 Yr)
46	Common Data Platform 2025	910,936	5	12/31/2025	182,187	N/A	363.225 - Computer Software Cloud (5 Yr)
47	Common Data Platform DWHMart 2024	2,331,482	5	1/31/2025	466,296	1,904,044	363.225 - Computer Software Cloud (5 Yr)
48	Content Management Systems (CMS)	900,860	5	7/31/2026	165,158	N/A	363.225 - Computer Software Cloud (5 Yr)
49	Content Mgmt Systems (CMS)	3,298,310	5	7/31/2026	604,690	N/A	363.225 - Computer Software Cloud (5 Yr)
50	Contractor Services (CSS-TMO 930)	1,389,474	5	12/31/2026	138,947	N/A	363.205 - Computer Software (5 Yr)
51	Corp Sys 2025	186,250	5	12/31/2025	37,250	N/A	363.205 - Computer Software (5 Yr)
52	CS Tool Deploy 2025	369,334	5	12/31/2025	73,867	N/A	363.205 - Computer Software (5 Yr)
53	Cust Web Environment Build	194,984	5	12/31/2025	38,997	N/A	363.225 - Computer Software Cloud (5 Yr)
54	Customer Identity and Access Management (CIAM)	3,923,100	5	4/30/2026	784,620	N/A	363.205 - Computer Software (5 Yr)
55	Customer Self Service / Web	5,884,650	10	11/30/2026	343,271	N/A	363.210 - Computer Software (10 Yr)
56	Cybersecurity Risk Platform	447,000	5	12/31/2026	44,700	N/A	363.205 - Computer Software (5 Yr)
57	Cybersecurity Tool Consolidation Tool and Process Deployments	745,000	5	11/30/2026	86,917	N/A	363.205 - Computer Software (5 Yr)
58	D Cust Field Met - to EAM	6,897,487	10	12/31/2025	689,749	N/A	363.230 - Computer Software Cloud (10 Yr)
59	D Mobile GIS replace IQ Geo	2,033,027	5	10/31/2026	271,070	N/A	363.205 - Computer Software (5 Yr)
60	D Mobile GIS replacement - IQ Geo	734,900	5	12/31/2026	73,490	N/A	363.205 - Computer Software (5 Yr)
61	Data Management SW Impl 25	298,000	5	12/31/2025	59,600	N/A	363.205 - Computer Software (5 Yr)
62	Data Platform Enhancements	745,000	5	12/31/2026	74,500	N/A	363.205 - Computer Software (5 Yr)
63	Data Security SW Impl 25	266,896	5	12/31/2025	53,379	N/A	363.205 - Computer Software (5 Yr)
64	Data Visualization and Reporting	745,000	5	12/31/2026	74,500	N/A	363.205 - Computer Software (5 Yr)
65	Databridge Pro	700,812	5	5/31/2026	140,162	N/A	363.225 - Computer Software Cloud (5 Yr)
66	D-DLR 2025	750,000	5	12/31/2025	150,000	N/A	363.205 - Computer Software (5 Yr)
67	DER Gateway	397,350	5	11/30/2026	46,358	N/A	363.205 - Computer Software (5 Yr)
68	Desktop Software Pack 2026	23,281	5	11/30/2026	2,716	N/A	363.205 - Computer Software (5 Yr)
69	Dig Workplace Azure AD	23,018	5	2/28/2025	4,604	19,182	363.225 - Computer Software Cloud (5 Yr)
70	Dig Workplace Tanium	60	5	12/31/2024	12	48	363.205 - Computer Software (5 Yr)
71	Disaster Recovery	15,128	5	12/31/2025	3,026	N/A	363.205 - Computer Software (5 Yr)
72	DLP Purview Deployment	55,875	5	12/31/2026	5,588	N/A	363.205 - Computer Software (5 Yr)
73	DSML-CDL All 2025	711,020	5	12/31/2025	142,204	N/A	363.225 - Computer Software Cloud (5 Yr)
74	EA Analytic Tools	128,700	5	12/31/2026	12,870	N/A	363.205 - Computer Software (5 Yr)
75	EAM Infor Enh 2024	58,631	5	12/31/2024	11,726	46,905	363.225 - Computer Software Cloud (5 Yr)
76	Early Fault Detection (EFD)	2,136,143	5	6/30/2026	427,229	N/A	363.205 - Computer Software (5 Yr)
77	Early Fault Detection 2025	8,361,247	10	8/31/2025	836,125	8,082,538	363.210 - Computer Software (10 Yr)
78	Engineering Toolset (Cyme) R	241,565	5	3/30/2026	48,313	N/A	363.205 - Computer Software (5 Yr)
79	Engineering toolsets	75,742	5	11/30/2025	15,148	74,480	363.205 - Computer Software (5 Yr)
80	Enterprise Architecture - 2026	2,980,000	5	12/31/2026	298,000	N/A	363.205 - Computer Software (5 Yr)
81	Enterprise Avtec SW	195,163	5	12/31/2026	19,516	N/A	363.205 - Computer Software (5 Yr)
82	ESRI AUD Deployment 2025	20,821,939	15	3/24/2026	1,388,129	N/A	363.215 - Computer Software (15 Yr)
83	ESRI Electric PA and RI	10,227,987	10	3/31/2026	1,022,799	N/A	363.210 - Computer Software (10 Yr)
84	ESRI Enhancements	150,000	5	11/30/2026	17,500	N/A	363.205 - Computer Software (5 Yr)
85	FACNet Implementation	50,895	5	10/31/2025	10,179	49,199	363.205 - Computer Software (5 Yr)
86	FCC Enhancements	243,494	5	7/31/2025	48,699	223,203	363.225 - Computer Software Cloud (5 Yr)
87	FERC 2222	974,566	5	10/31/2026	129,942	N/A	363.205 - Computer Software (5 Yr)
88	Fleet Focus - Electric and Gas (OnePPL)	871,800	5	11/30/2026	101,710	N/A	363.205 - Computer Software (5 Yr)
89	Forensics Capabilities	93,125	5	12/31/2026	9,313	N/A	363.205 - Computer Software (5 Yr)
90	Fortify Application Security	390,272	5	7/31/2025	78,054	357,750	363.205 - Computer Software (5 Yr)
91	FSM Enh Finance PA RI	733,507	5	12/31/2025	146,701	N/A	363.225 - Computer Software Cloud (5 Yr)
92	FSM Enh Supply Chain PA RI	733,507	5	12/31/2025	146,701	N/A	363.225 - Computer Software Cloud (5 Yr)
93	FSM Infor Enh 2024	81,052	5	12/31/2024	16,210	64,841	363.225 - Computer Software Cloud (5 Yr)
94	Fusion Center Enhancements	56,328	5	12/31/2025	11,266	N/A	363.205 - Computer Software (5 Yr)
95	Fusion Center Enhancements	74,500	5	11/30/2026	8,692	N/A	363.205 - Computer Software (5 Yr)
96	Fusion Center Enhancements	58,461	5	1/31/2025	11,692	47,743	363.205 - Computer Software (5 Yr)
97	GenAI 2024	98,205	5	6/30/2025	19,641	88,385	363.225 - Computer Software Cloud (5 Yr)
98	GenAI Rate Case Automation	455,066	5	7/31/2025	91,013	417,143	363.225 - Computer Software Cloud (5 Yr)
99	GenWizard Implementation	53,237	5	7/31/2025	10,647	48,801	363.225 - Computer Software Cloud (5 Yr)
100	Global Design System	350,453	5	7/31/2025	70,091	321,248	363.205 - Computer Software (5 Yr)
101	Google Analytics GA4	69,519	5	5/31/2025	13,904	61,408	363.225 - Computer Software Cloud (5 Yr)

102	Grid Operations AI POD	968,500	5	12/31/2026	96,850	N/A	363.205 - Computer Software (5 Yr)
103	HCM License Purchase 2026 **added year to title**	3,576,000	5	6/30/2026	715,200	N/A	363.205 - Computer Software (5 Yr)
104	HCM/Payroll 2025	1,168,131	5	12/31/2025	233,626	N/A	363.225 - Computer Software Cloud (5 Yr)
105	Horizon 2025	206,104	5	12/31/2025	41,221	N/A	363.205 - Computer Software (5 Yr)
106	Horizon for ADMS/OMS	506,480	5	12/31/2025	101,296	N/A	363.205 - Computer Software (5 Yr)
107	Hosting Strategy	2,493,584	5	11/30/2026	290,918	N/A	363.205 - Computer Software (5 Yr)
108	Hosting Strategy	29,800	5	3/31/2027	1,490	N/A	363.205 - Computer Software (5 Yr)
109	HR Payroll Stabilization	93,319	5	12/31/2024	18,664	74,655	363.225 - Computer Software Cloud (5 Yr)
110	HR Systems Consolidation	2,898,172	5	6/30/2026	579,634	N/A	363.205 - Computer Software (5 Yr)
111	IAM 2025-CyberArk	1,328,382	5	12/31/2026	132,838	N/A	363.205 - Computer Software (5 Yr)
112	IAM 2025-CyberArk	1,193,118	5	12/31/2026	119,312	N/A	363.205 - Computer Software (5 Yr)
113	IAM 2025-Sailpoint	2,076,060	5	12/31/2026	207,606	N/A	363.205 - Computer Software (5 Yr)
114	IAM 2025-Sailpoint	856,750	5	12/31/2026	85,675	N/A	363.205 - Computer Software (5 Yr)
115	Infor EAM Lic Cap	2,353,111	5	7/31/2025	470,622	2,157,019	363.205 - Computer Software (5 Yr)
116	Integration COE - 2026	968,500	5	12/31/2026	96,850	N/A	363.205 - Computer Software (5 Yr)
117	iPad Refresh Project EOL PA/RI 2026	372,500	5	11/30/2026	43,458	N/A	363.205 - Computer Software (5 Yr)
118	IQGeo Network Manager	6,531	5	11/30/2025	1,306	6,422	363.225 - Computer Software Cloud (5 Yr)
119	IT Cyber Metrics Automation	207,666	5	3/31/2025	41,533	176,516	363.205 - Computer Software (5 Yr)
120	IT Financial Management	372,500	5	11/30/2026	43,458	N/A	363.205 - Computer Software (5 Yr)
121	ITIO Database Automation	1,927	5	11/30/2024	385	1,510	363.205 - Computer Software (5 Yr)
122	ITIO Hosting Automation	572	5	11/30/2024	114	448	363.205 - Computer Software (5 Yr)
123	IVR/IVA Omni Channel	9,410,837	5	6/30/2026	1,882,167	N/A	363.225 - Computer Software Cloud (5 Yr)
124	L&G CAP RF Mesh Network 2026	347,888	5	11/30/2026	40,587	N/A	363.205 - Computer Software (5 Yr)
125	Logging & Monitoring	298,000	5	12/31/2025	59,600	N/A	363.205 - Computer Software (5 Yr)
126	Logging & Monitoring	372,500	5	11/30/2026	43,458	N/A	363.205 - Computer Software (5 Yr)
127	Microservices Platform 2024	92,028	5	5/31/2025	18,406	81,291	363.205 - Computer Software (5 Yr)
128	Microservices Platform 2025	115,308	5	12/31/2025	23,062	N/A	363.205 - Computer Software (5 Yr)
129	Microsoft Phone PA SW	492,100	5	8/31/2026	82,017	N/A	363.225 - Computer Software Cloud (5 Yr)
130	Microsoft SCE and EA Licen25	453,678	5	12/31/2025	90,736	N/A	363.205 - Computer Software (5 Yr)
131	Microsoft SCE and EA Licen26	435,580	5	11/30/2026	50,818	N/A	363.205 - Computer Software (5 Yr)
132	Monitor Replacement EOL PA/RI	18,625	5	11/30/2026	2,173	N/A	363.205 - Computer Software (5 Yr)
133	MSCM Implementation PA HW	121,038	5	7/31/2025	24,208	110,951	363.205 - Computer Software (5 Yr)
134	MSCM Implementation PA SW	272,066	5	7/31/2025	54,413	249,394	363.225 - Computer Software Cloud (5 Yr)
135	NameGaming Implementation	1,000,000	5	6/30/2026	200,000	N/A	363.205 - Computer Software (5 Yr)
136	Network WAN/Internet/Cloud Enhancements 2026	93,125	5	11/30/2026	10,865	N/A	363.205 - Computer Software (5 Yr)
137	Network EOL 2026	372,500	5	11/30/2026	43,458	N/A	363.205 - Computer Software (5 Yr)
138	NextGen EOL OS, DB, DC HW25	474,079	5	12/31/2025	94,816	N/A	363.205 - Computer Software (5 Yr)
139	NextGen EOL OS, DB, DC SW 2026	93,125	5	11/30/2026	10,865	N/A	363.205 - Computer Software (5 Yr)
140	Observability 2024	172,643	5	3/31/2025	34,529	146,747	363.205 - Computer Software (5 Yr)
141	Observability 2025	71,104	5	12/31/2025	14,221	N/A	363.205 - Computer Software (5 Yr)
142	OMS Uplift	3,782,783	5	12/31/2025	756,557	N/A	363.205 - Computer Software (5 Yr)
143	OnePPL Storm Dashboard	33,751	5	12/31/2025	6,750	N/A	363.205 - Computer Software (5 Yr)
144	OT CS Program 2025	158,871	5	12/31/2025	31,774	N/A	363.205 - Computer Software (5 Yr)
145	PA ADMS Periodic Releases 25	1,033,771	5	12/31/2025	206,754	N/A	363.205 - Computer Software (5 Yr)
146	PA CSS Billing Enh 2024	2,360,495	5	3/31/2025	472,099	2,006,421	363.205 - Computer Software (5 Yr)
147	PA CSS Billing Enh 2025	2,016,470	5	12/31/2025	403,294	N/A	363.205 - Computer Software (5 Yr)
148	PA MDMS Software License	43,272,018	15	4/30/2026	2,884,801	N/A	363.215 - Computer Software (15 Yr)
149	PA MDMS Upgrade	18,784,291	10	3/31/2026	1,878,429	N/A	363.210 - Computer Software (10 Yr)
150	PA Non Utility Billing	2,002,237	5	6/30/2025	400,447	1,802,013	363.225 - Computer Software Cloud (5 Yr)
151	PA Records Replatform	2,335,800	5	12/31/2026	233,580	N/A	363.205 - Computer Software (5 Yr)
152	PA Subnet Needs 2025	150,000	5	12/31/2025	30,000	N/A	363.205 - Computer Software (5 Yr)
153	PA TMS Periodic Releases 25	511,932	5	12/31/2025	102,386	N/A	363.205 - Computer Software (5 Yr)
154	PA UI Planner Module	45,893	5	12/31/2025	9,179	N/A	363.205 - Computer Software (5 Yr)
155	PA Uncollectibles Reduction	1,873,404	5	8/31/2025	374,681	1,748,511	363.225 - Computer Software Cloud (5 Yr)
156	PAM 2023	210,805	5	3/31/2025	42,161	179,184	363.205 - Computer Software (5 Yr)
157	Phoenix Project 2025	2,484,977	5	12/31/2025	496,995	N/A	363.205 - Computer Software (5 Yr)
158	Planview	558,750	5	12/31/2026	55,875	N/A	363.225 - Computer Software Cloud (5 Yr)
159	Planview Implementation	1,847,032	5	3/31/2026	369,406	N/A	363.205 - Computer Software (5 Yr)
160	Pole Foreman Upgrade	247,133	5	7/31/2025	49,427	226,538	363.205 - Computer Software (5 Yr)
161	PowerBI Dashboards	389,579	5	12/31/2025	77,916	N/A	363.225 - Computer Software Cloud (5 Yr)
162	PowerPlan Upgrade	419,795	5	6/30/2025	83,959	377,816	363.205 - Computer Software (5 Yr)
163	Project Phoenix	3,344,682	5	2/28/2025	668,936	2,787,235	363.205 - Computer Software (5 Yr)
164	Quant Development Resources	220,000	5	6/30/2026	44,000	N/A	363.205 - Computer Software (5 Yr)
165	Quant Dig Agent PA	2,306,037	5	3/31/2026	461,207	N/A	363.205 - Computer Software (5 Yr)
166	Quant Digital Agent Solution	3,139,237	5	7/31/2026	575,527	N/A	363.205 - Computer Software (5 Yr)
167	RadioNET Improvements	74,500	5	12/31/2026	7,450	N/A	363.205 - Computer Software (5 Yr)
168	Rate Case Filing	75,000	5	6/30/2026	15,000	N/A	363.205 - Computer Software (5 Yr)
169	Rate Case Filing	75,000	5	6/30/2026	15,000	N/A	363.205 - Computer Software (5 Yr)
170	Rate Case Filing	75,000	5	6/30/2026	15,000	N/A	363.205 - Computer Software (5 Yr)
171	Records System Integrations	223,500	5	12/31/2025	44,700	N/A	363.205 - Computer Software (5 Yr)
172	Re-platform Legacy Warehouses & Move to Cloud	3,166,250	5	12/31/2026	316,625	N/A	363.225 - Computer Software Cloud (5 Yr)
173	RPA Automation	279,375	5	12/31/2026	27,938	N/A	363.205 - Computer Software (5 Yr)
174	RPA EU Dist 2024	285,790	5	3/31/2025	57,158	242,921	363.205 - Computer Software (5 Yr)
175	RPA EU Dist 2025	272,762	5	12/31/2025	54,552	N/A	363.205 - Computer Software (5 Yr)
176	RPA Joint 2024	3,361	5	6/30/2024	672	2,353	363.205 - Computer Software (5 Yr)
177	RPA PPL Services 2025	25,820	5	12/31/2025	5,164	N/A	363.205 - Computer Software (5 Yr)
178	SAFe ART	36,135	5	12/31/2026	3,614	N/A	363.205 - Computer Software (5 Yr)
179	SAFe ART - Electric Work Management	36,135	5	12/31/2026	3,614	N/A	363.205 - Computer Software (5 Yr)
180	SAST/DAST & SCA	1,117,500	5	12/31/2026	111,750	N/A	363.205 - Computer Software (5 Yr)
181	ServiceNow 2025	2,196,544	5	12/31/2025	439,309	N/A	363.225 - Computer Software Cloud (5 Yr)
182	ServiceNow SaaS Capital 2025	1,909,776	5	8/31/2025	381,955	1,782,458	363.205 - Computer Software (5 Yr)
183	Single Instance Cloud ERP	25,620,557	10	1/31/2027	1,067,523	N/A	363.210 - Computer Software (10 Yr)
184	SKY Enhancements	186,250	5	12/31/2025	37,250	N/A	363.225 - Computer Software Cloud (5 Yr)
185	Source Data Ingest to Cloud	1,028,965	5	12/31/2025	205,793	N/A	363.225 - Computer Software Cloud (5 Yr)
186	SSPM or SAP Security Capabilities	372,500	5	12/31/2026	37,250	N/A	363.205 - Computer Software (5 Yr)
187	Supply Chain enhancements - FSM	392,310	5	11/30/2026	45,770	N/A	363.205 - Computer Software (5 Yr)
188	Tech Academy Implementation	1,117,518	5	12/31/2026	111,752	N/A	363.205 - Computer Software (5 Yr)
189	TFM Software Implement PH1	1,871,234	5	9/30/2025	374,247	1,777,672	363.225 - Computer Software Cloud (5 Yr)
190	TFM Software Implement PH2	187,768	5	10/31/2026	25,036	N/A	363.225 - Computer Software Cloud (5 Yr)
191	Threat and Vulnerability Mgmt 2025	238,400	5	12/31/2025	47,680	N/A	363.205 - Computer Software (5 Yr)
192	To Be Transferred to CCaaS Project	98,078	5	6/30/2026	19,616	N/A	363.225 - Computer Software Cloud (5 Yr)
193	To Be Transferred to CCaaS Project	1,307,700	5	6/30/2026	261,540	N/A	363.225 - Computer Software Cloud (5 Yr)
194	TOA4 Monitor watch	467,160	5	11/30/2026	54,502	N/A	363.205 - Computer Software (5 Yr)
195	Treasury SW	186,250	5	12/31/2026	18,625	N/A	363.205 - Computer Software (5 Yr)
196	Treasury SW 2025	7,890	5	12/31/2025	1,578	N/A	363.205 - Computer Software (5 Yr)
197	T-recs Repl	91,578	5	2/28/2025	18,316	76,315	363.225 - Computer Software Cloud (5 Yr)
198	Tripwire Cyber Enhancements	17,721	5	4/30/2024	3,544	11,814	363.205 - Computer Software (5 Yr)
199	TRPP	176,520	5	12/31/2025	35,304	N/A	363.205 - Computer Software (5 Yr)
200	UiPath Automation	427,405	5	2/28/2025	85,481	356,171	363.205 - Computer Software (5 Yr)
201	Upgr Quant TMS 2024	60,913	5	12/31/2026	6,091	N/A	363.225 - Computer Software Cloud (5 Yr)
202	Upgrade TRAX Payment System	630,736	5	5/31/2025	126,147	557,151	363.225 - Computer Software Cloud (5 Yr)
203	Vulnerability Management Transformation	558,750	5	11/30/2026	65,188	N/A	363.205 - Computer Software (5 Yr)
204	Warehouse Mgmt Impr	281,001	5	7/31/2025	56,200	257,584	363.225 - Computer Software Cloud (5 Yr)
205	Watt Enh NonBatch Printing	2,901	5	12/31/2024	580	2,321	363.205 - Computer Software (5 Yr)
206	Wausau Upgr/Replace	145,874	5	12/31/2025	29,175	N/A	363.205 - Computer Software (5 Yr)
207	Web Platform	1,578,451	5	7/31/2025	315,690	1,446,914	363.205 - Computer Software (5 Yr)
208	Weekly Payroll PA (HCM)	226,575	5	12/31/2025	45,315	N/A	363.225 - Computer Software Cloud (5 Yr)
209	Windows 11 Upgrade 2026	186,250	5	11/30/2026	21,729	N/A	363.205 - Computer Software (5 Yr)
210	Work Mgmt Enhancements 2025	2,304,488	5	12/31/2026	230,449	N/A	363.225 - Computer Software Cloud (5 Yr)
211	Work Standard Know Exams 2025	111,750	5	12/31/2025	22,350	N/A	363.205 - Computer Software (5 Yr)
212	Work Studio 9.5 -GeoDigital	59,590	5	7/31/2025	11,918	54,625	363.225 - Computer Software Cloud (5 Yr)
213	Zscaler Software	1,196,795	5	7/31/2025	239,359	1,097,062	363.205 - Computer Software (5 Yr)
214	DSP V filing PUC Order	186,638	5	5/26/2021	5,859	23,436	363.205 - Computer Software (5 Yr)

215	Microsoft SCE and EA Licen21	826,455	5	1/13/2022	82,646	165,291	397.205 - Software (5 Yr)
216	Microsoft SCE and EA Licen22	1,576,430	5	1/26/2023	315,286	630,572	397.205 - Software (5 Yr)
217	CSS Enhancements Q3-Q4	2,624,596	5	1/13/2022	263,373	526,747	363.205 - Computer Software (5 Yr)
218	Asset Mgmt Data Platform	11,681,849	15	12/29/2022	778,790	9,280,579	397.2715 - Software Cloud(15Year)
219	Data Platform Foundation 2	5,509,649	10	12/29/2022	550,965	3,810,841	397.2710 - Software Cloud(10Year)
220	Cisco ACI SW	645,283	5	12/31/2022	129,057	247,359	397.205 - Software (5 Yr)
221	Acqueon	75,013	5	8/10/2021	1,250	8,751	363.205 - Computer Software (5 Yr)
222	Calabrio	33,971	5	10/26/2021	1,699	5,096	363.225 - Computer SW Cloud (5 Yr)
223	WebEx Replacement Ph II SW	62,544	5	1/27/2022	6,254	12,507	397.2705 - Software Cloud (5Year)
224	WS Software Packaging 2020	408,086	5	12/31/2022	82,698	158,505	397.205 - Software (5 Yr)
225	Azure Enhancements 2021	7,013,093	10	12/31/2022	701,309	4,850,723	397.2710 - Software Cloud(10Year)
226	Priv Access Management 2021	3,534,432	5	12/31/2022	707,615	1,356,261	397.205 - Software (5 Yr)
227	UCaaS - Unified Comm Upg SW	995,524	5	5/31/2023	199,105	464,578	397.2705 - Software Cloud (5Year)
228	POLR Deal Track-Invoice Repl	904,094	5	12/29/2022	180,819	346,569	397.2705 - Software Cloud (5Year)
229	DMS Enhancement Bundle 2021	5,652	5	2/8/2022	659	1,225	363.205 - Computer Software (5 Yr)
230	BI Enhancements Dist 2021	43,858	5	2/8/2022	5,117	9,503	397.205 - Software (5 Yr)
231	Customer Service Enh 2021	18,573	5	2/8/2022	2,167	4,024	363.205 - Computer Software (5 Yr)
232	IDM Enhancements	339,248	5	12/29/2022	67,865	130,075	397.205 - Software (5 Yr)
233	IT Fusion Center 2021	1,144,114	5	12/31/2022	228,785	438,505	397.205 - Software (5 Yr)
234	OMS Enhancements 2021	12,297	5	2/8/2022	1,435	2,664	363.205 - Computer Software (5 Yr)
235	Tanium	346,014	5	2/3/2022	40,360	74,955	397.205 - Software (5 Yr)
236	Data Encryp & Data Flow Mapp	250,620	5	10/25/2021	12,579	37,738	397.205 - Software (5 Yr)
237	RBAC Phase II - Contractors	869,376	5	2/28/2022	101,423	188,357	397.205 - Software (5 Yr)
238	MV90 Upgrade	303,471	5	11/15/2022	60,694	111,273	363.205 - Computer Software (5 Yr)
239	DER Headend Upgrade PA SW	4,976	5	10/31/2024	2,257	8,462	363.205 - Computer Software (5 Yr)
240	DER Headend Upgrade PA SW	1,420,664	5	10/31/2024	284,152	1,065,568	397.205 - Software (5 Yr)
241	Zscaler ZIA Bluecoat Repl	621,773	5	5/5/2022	103,614	165,782	397.2705 - Software Cloud (5Year)
242	IVR/OmEx 2021	5,354,326	10	12/31/2022	535,430	3,703,390	397.2710 - Software Cloud(10Year)
243	WebMethods Upgrade	1,487,849	5	4/5/2022	223,054	371,757	397.205 - Software (5 Yr)
244	Cisco SW Router Code Upg2021	7,832	5	12/31/2021	651	1,433	397.205 - Software (5 Yr)
245	Security Ops Center Enh 2021	31,549	5	12/31/2022	6,310	12,094	397.205 - Software (5 Yr)
246	Logging and Monitoring OT	309,699	5	12/28/2022	61,928	118,696	397.205 - Software (5 Yr)
247	Qradar Refresh - Corp SW	793,431	5	6/30/2022	144,664	223,571	397.205 - Software (5 Yr)
248	EU Web Enh & Mobile Off 2021	5,552,381	10	12/31/2022	555,238	3,840,397	397.2710 - Software Cloud(10Year)
249	Data Governance 2021	2,021,542	5	12/28/2023	404,308	1,179,233	397.2705 - Software Cloud (5Year)
250	CYME DER data	41,460	5	5/10/2022	6,910	11,056	363.205 - Computer Software (5 Yr)
251	Workplace evolution hotelapp	68,413	5	12/30/2021	5,700	12,540	397.2705 - Software Cloud (5Year)
252	Fleet Repl (Fleet Focus M5)	164,854	5	11/4/2022	32,971	60,446	363.205 - Computer Software (5 Yr)
253	Talent Management	1,161,078	5	10/6/2022	232,212	406,371	397.2705 - Software Cloud (5Year)
254	Subnet Expansion SW	238,780	5	2/1/2022	27,857	51,735	363.205 - Computer Software (5 Yr)
255	DMS Upgrade and DER Protocol	1,130,421	5	5/24/2022	188,377	301,404	363.205 - Computer Software (5 Yr)
256	PowerPlan Cloud Acct Automa	156,708	5	8/31/2021	2,612	18,283	397.205 - Software (5 Yr)
257	Content Governance Prem	55,689	5	3/31/2022	7,425	12,994	397.205 - Software (5 Yr)
258	Content Governance SaaS	180,192	5	3/31/2022	24,026	42,045	397.2705 - Software Cloud (5Year)
259	Platform Modernization Ph1	4,777,785	5	6/30/2023	955,557	2,309,263	397.2705 - Software Cloud (5Year)
260	Dynatrace APM	232,085	5	2/28/2022	27,072	50,277	397.2705 - Software Cloud (5Year)
261	Volt Var Curves	488,570	5	3/31/2024	97,859	309,886	363.225 - Computer SW Cloud (5 Yr)
262	Common Data Platform 2022	2,452,898	5	12/30/2022	490,579	940,277	397.2705 - Software Cloud (5Year)
263	Microservices Platform	746,521	5	3/29/2023	139,238	301,683	397.2705 - Software Cloud (5Year)
264	CC Upgrade	2,335,100	5	12/31/2022	467,020	895,122	363.205 - Computer Software (5 Yr)
265	Upgrade Files2U	38,783	5	8/26/2022	7,757	12,281	397.205 - Software (5 Yr)
266	AA ML Platform	1,025,251	5	12/31/2022	205,050	393,013	397.205 - Software (5 Yr)
267	WalkME	503,668	5	7/20/2022	99,562	149,342	397.2705 - Software Cloud (5Year)
268	DMS Periodic Releases 2022	1,093,794	5	12/28/2022	218,759	419,288	363.205 - Computer Software (5 Yr)
269	DER Reporting Ph 2	369,412	5	12/31/2022	73,995	141,824	363.225 - Computer SW Cloud (5 Yr)
270	Adobe Sign Migration	11,413	5	1/26/2023	2,283	4,565	397.205 - Software (5 Yr)
271	IBM Netezza Storage	437,439	5	3/18/2022	58,325	102,069	397.205 - Software (5 Yr)
272	Cherwell Enhancements 2022	258,281	5	3/29/2023	51,656	111,922	397.205 - Software (5 Yr)
273	Customer Service Enh	41,016	5	1/26/2023	8,203	16,406	363.205 - Computer Software (5 Yr)
274	DMS Enhancement Bundle	6,730	5	12/30/2022	1,346	2,580	363.205 - Computer Software (5 Yr)
275	RPA DIstribution 2022	124,762	5	12/30/2022	25,103	48,114	397.205 - Software (5 Yr)
276	Camtasia	10,020	5	5/23/2022	1,670	2,672	397.205 - Software (5 Yr)
277	I-VU PRO 8.0 Upgrade	15,101	5	8/17/2022	3,020	4,782	397.205 - Software (5 Yr)
278	PI Point Purchase	376,058	5	3/28/2022	50,141	87,747	397.205 - Software (5 Yr)
279	CYME Licenses for EU Dist	27,287	5	5/26/2022	4,548	7,277	363.205 - Computer Software (5 Yr)
280	Zscaler Private Access ZPA	721,791	5	6/30/2023	144,358	348,866	397.2705 - Software Cloud (5Year)
281	Arch OT RSA Tokens	6,975	5	7/13/2022	1,395	2,092	397.205 - Software (5 Yr)
282	Windsor Sitescan Software	74,582	5	3/6/2023	14,916	32,319	363.205 - Computer Software (5 Yr)
283	Active Management PUC Reporting	604,723	5	4/28/2023	120,945	272,125	363.225 - Computer SW Cloud (5 Yr)
284	Oracle Java SE Subscription	1,765,301	5	8/8/2022	353,060	559,012	397.205 - Software (5 Yr)
285	iCIMS - PA	79,702	5	1/13/2023	8,201	16,402	397.2705 - Software Cloud (5Year)
286	Cisco EOL 2020 SW	22,308	5	5/25/2023	4,461	10,410	397.205 - Software (5 Yr)
287	Scranton SC UPS Upgrade	37,092	5	1/3/2023	7,418	14,837	351.205 Computer Software (5 Year)
288	DER Subnets	132,474	5	3/29/2023	26,521	57,463	363.205 - Computer Software (5 Yr)
289	Work Opt Infor PA Enh Ph 2	12,596,809	15	1/31/2023	839,788	10,077,447	397.2715 - Software Cloud(15Year)
290	ADMS Periodic Releases 2023	1,014,935	5	12/28/2023	202,987	592,045	397.205 - Software (5 Yr)
291	CSS Enhancements	1,683,171	5	12/28/2023	336,634	981,850	363.205 - Computer Software (5 Yr)
292	Windsor BAS Software Update	52,514	5	5/21/2022	8,752	14,004	397.205 - Software (5 Yr)
293	GO BAS Software Upgrade	170,968	5	1/31/2023	36,040	72,080	397.205 - Software (5 Yr)
294	RPA EU Distribution 2023	46,442	5	12/28/2023	9,264	27,022	397.205 - Software (5 Yr)
295	PA Infor Integ ConServDGPort	1,910,130	5	12/31/2023	395,392	1,153,228	397.2705 - Software Cloud (5Year)
296	PA Infor CSC Hexagon EAMStab	11,739,869	15	12/28/2023	782,786	10,110,989	397.2715 - Software Cloud(15Year)
297	PA ADMS Licenses	4,037,624	5	9/22/2023	807,525	2,153,399	397.205 - Software (5 Yr)
298	USP Plan Project	512,528	5	9/8/2023	102,506	273,348	363.205 - Computer Software (5 Yr)
299	10061217 ServiceNow EUD24	2,443,810	5	2/28/2025	2,443,810	1,018,254	397.2705 - Software Cloud (5Year)
300	10062217 ABT Extension EUD24	18,997	5	8/19/2024	3,791	13,584	363.205 - Computer Software (5 Yr)
301	10062217 ABT Extension EUD24	210,767	5	8/19/2024	42,153	151,050	397.205 - Software (5 Yr)
302	10061191 AA ML EUD 2024	575,206	5	8/30/2024	115,224	412,888	397.2705 - Software Cloud (5Year)
303	PA Powerplan Lease Expansion	49,266	5	11/30/2023	9,853	27,917	397.205 - Software (5 Yr)
304	Tripwire Upgrade	34,715	5	11/10/2023	6,969	19,745	397.205 - Software (5 Yr)
305	10064821 EUD DMS Per Rel 24	808,980	5	12/31/2024	1,132,572	148,313	363.205 - Computer Software (5 Yr)
306	10064784 Micro EUD24	459,056	5	5/17/2024	91,831	306,104	363.205 - Computer Software (5 Yr)
307	10051711 EUDVul Mgmt Enh	83,326	5	12/28/2023	16,665	48,607	397.205 - Software (5 Yr)
308	10051711 EUDVul Mgmt Enh	-	5	12/28/2023	(29)	(84)	303.2 - EU Software - CPR DEPR
309	10058952 EUD CArk EPM Upg	29,253	5	2/15/2024	5,851	18,040	397.2705 - Software Cloud (5Year)
310	10058383 EUD MicroServ 2023	(46,334)	5	12/28/2023	(9,267)	(27,028)	363.205 - Computer Software (5 Yr)
311	10058383 EUD MicroServ 2023	289,201	5	12/28/2023	60,182	175,531	397.205 - Software (5 Yr)
312	10058394 EUD Fusion Cen	48	5	12/28/2023	(38)	(111)	303.2 - EU Software - CPR DEPR
313	10058394 EUD Fusion Cen	252,314	5	12/28/2023	50,463	147,183	397.205 - Software (5 Yr)
314	10059292 EUD Win 10.11 Upg	172,088	5	9/19/2023	37,049	90,435	397.205 - Software (5 Yr)
315	10060291 EUD MS Def for Serv	3,374	5	12/31/2024	672	2,633	363.205 - Computer Software (5 Yr)
316	10060291 EUD MS Def for Serv	24,287	5	12/31/2024	4,857	19,025	397.205 - Software (5 Yr)
317	10058517 EUD CDP Ingestion	1,351,700	5	12/28/2023	270,926	790,200	397.2705 - Software Cloud (5Year)
318	10058518 EUD CDP DWHMart	1,803,584	5	12/28/2023	360,706	1,052,059	397.2705 - Software Cloud (5Year)
319	10058532 EUD People Syst	846,214	5	12/28/2023	87,093	534,700	397.2705 - Software Cloud (5Year)
320	10058672 EUD NextGen OS	(27,905)	5	12/28/2023	(11,201)	(32,670)	303.2 - EU Software - CPR DEPR
321	10058672 EUD NextGen OS	1,059,937	5	12/28/2023	212,638	620,195	397.205 - Software (5 Yr)
322	10058954 EUD Desk SW 23	(59,490)	5	2/20/2024	(11,898)	(36,685)	363.205 - Computer Software (5 Yr)
323	10058954 EUD Desk SW 23	200,738	5	2/20/2024	40,148	123,788	397.205 - Software (5 Yr)
324	10059131 EUD Cent MigrSSSD	29,223	5	12/28/2023	5,844	17,047	397.205 - Software (5 Yr)
325	10059564 EUD Azure 2023 En	240,120	5	12/28/2023	48,082	140,240	397.2705 - Software Cloud (5Year)
326	10059718 EUD Rogue Device ID	26,340	5	5/13/2024	5,268	17,560	363.205 - Computer Software (5 Yr)
327	10059721 EUD SCE EA Licen23	454,852	5	12/31/2023	90,970	265,330	397.205 - Software (5 Yr)

328	10060293 EUD TACACS EOL	28	5	12/28/2023	6	16	363.205 - Computer Software (5 Yr)
329	10060293 EUD TACACS EOL	20,703	5	12/28/2023	4,169	12,160	397.205 - Software (5 Yr)
330	10058995 EUD RPA 2023	(1,082)	5	12/28/2023	(216)	(631)	363.205 - Computer Software (5 Yr)
331	10058995 EUD RPA 2023	8,657	5	12/28/2023	1,780	5,192	397.205 - Software (5 Yr)
332	10065458 EUD MCP Upgrade	(62)	5	11/30/2024	(12)	(47)	363.205 - Computer Software (5 Yr)
333	10065458 EUD MCP Upgrade	44,019	5	11/30/2024	8,804	33,748	397.205 - Software (5 Yr)
334	10058519 EUD AA ML Platform	363,193	5	4/26/2024	72,743	236,413	397.2705 - Software Cloud (5Year)
335	10051691 EUD Logging	(150)	5	12/28/2023	(30)	(88)	363.205 - Computer Software (5 Yr)
336	10051691 EUD Logging	38,881	5	12/28/2023	7,792	22,728	397.205 - Software (5 Yr)
337	10057671 EUD Experiment & DAM	57,064	5	11/30/2023	11,413	32,336	397.2705 - Software Cloud (5Year)
338	10046471 EUD Cyber Risk	181,736	5	12/28/2023	36,374	106,091	397.2705 - Software Cloud (5Year)
339	10067311 EUD Oracle ULA	1,712,306	15	12/28/2023	114,154	1,474,486	397.215 - Software (15 Yr)
340	10066931 EUD Qradar Enh	15,891	5	12/28/2023	3,193	9,313	397.205 - Software (5 Yr)
341	CC Upgrade Addtl Work	51,599	5	3/1/2024	10,320	32,680	363.205 - Computer Software (5 Yr)
342	EU Tax Repair Automation	134,651	5	3/1/2024	26,947	85,334	397.205 - Software (5 Yr)
343	10068031 EUD Qradar Consol Joint	(447,905)	5	12/31/2023	(89,581)	(261,278)	363.205 - Computer Software (5 Yr)
344	10068031 EUD Qradar Consol Joint	947,332	5	12/31/2023	211,918	618,095	397.205 - Software (5 Yr)
345	10061232 EUD TRPP 2024	206,770	5	12/31/2024	41,354	161,970	397.2705 - Software Cloud (5Year)
346	10068467 EUD FirsTech SSO	45,119	5	11/1/2024	9,025	34,595	397.2705 - Software Cloud (5Year)
347	10068991 EUD Netscaler Upgra	40,217	5	11/30/2024	8,043	30,833	363.205 - Computer Software (5 Yr)
348	Customer Reporting Ph3	135,710	5	10/31/2024	27,142	101,782	397.2705 - Software Cloud (5Year)
349	10070235 NetIQ OpenText EUD	81,809	5	8/31/2024	16,362	58,629	397.205 - Software (5 Yr)
350	10072636 Apose Licenses EUD	13,586	5	12/31/2024	2,717	10,642	397.205 - Software (5 Yr)
351	Next Gen Server OS	18,079,556	15	12/28/2022	1,205,311	14,363,285	397.215 - Software (15 Yr)
352	PPL EU Bill Redesign	3,001,934	5	8/15/2021	50,032	350,226	363.205 - Computer Software (5 Yr)
353	PowerPlan Upgrade - FIN	5,366,290	10	4/20/2020	324,473	1,379,012	397.210 - Software (10Yr)
354	HRPR Cloud Implementation	15,651,722	15	5/11/2020	574,865	5,365,405	397.2715 - Software Cloud(15Year)
355	ADMS	12,912,372	15	10/8/2021	700,774	7,533,320	397.215 - Software (15 Yr)
356	Employee Experience Portal	5,984,322	10	8/12/2019	276,199	989,715	397.210 - Software (10Yr)
357	IVR/OmEx	7,343,294	10	5/19/2021	567,389	3,026,074	397.2710 - Software Cloud(10Year)
358	RPA 2020 Distribution	618,274	5	9/27/2022	123,655	206,092	397.205 - Software (5 Yr)
359	Cherwell Enhancements	855,980	5	3/31/2022	114,087	199,653	397.205 - Software (5 Yr)
360	People Systems HPI	6,204,779	10	12/30/2022	620,478	4,291,639	397.2710 - Software Cloud(10Year)
361	CCURE Enhancements	8,580	5	1/26/2023	1,716	3,432	363.205 - Computer Software (5 Yr)
362	Dist Line Tech Database Projec	12,861,285	15	4/5/2023	857,565	10,505,161	363.215 - Computer Software (15 Yr)
363	Work Optimization HPI Ph1	56,903,373	15	7/27/2022	3,129,579	40,423,726	397.2715 - Software Cloud(15Year)
364	Cust Website Security Enh	185,121	5	11/15/2021	12,341	30,853	363.205 - Computer Software (5 Yr)
365	EU Web & Mobile Enhancements	14,081,904	15	3/9/2021	664,720	7,090,346	397.215 - Software (15 Yr)
366	IoT Data Platform Pilot	702,892	5	7/5/2022	140,578	210,868	397.2705 - Software Cloud (5Year)
367	AMI Azure system integration	7,853,681	10	10/12/2020	545,118	2,589,313	397.2710 - Software Cloud(10Year)
368	Database enh bundle 2020	21,181	5	2/8/2022	2,471	4,589	397.205 - Software (5 Yr)
369	EFD Enhancements 2020	9,233	5	2/8/2022	1,077	2,000	397.205 - Software (5 Yr)
370	ITEAM_DISCO Enhancement	409,323	5	7/27/2022	81,866	122,799	397.205 - Software (5 Yr)
371	Employee Exper Portal R2.2	5,742,260	10	12/31/2020	414,888	2,039,865	397.2710 - Software Cloud(10Year)
372	DSO- Renew Energy Inter Proc	160,743	5	12/21/2021	13,395	29,470	363.205 - Computer Software (5 Yr)
373	InfoBlox Refresh	590,672	5	2/28/2022	68,911	127,978	397.205 - Software (5 Yr)
374	Content Cloud Transition	3,706,255	5	12/30/2022	741,317	1,420,857	397.205 - Software (5 Yr)
375	DMS Periodic Releases 2021	350,955	5	3/8/2022	46,790	81,883	363.205 - Computer Software (5 Yr)
376	Employee Experience HPI 2021	8,790,684	10	12/30/2022	879,068	6,080,219	397.2710 - Software Cloud(10Year)
377	Vulnerab Mgmt & MCAS	313,553	5	1/14/2022	31,355	62,711	397.205 - Software (5 Yr)
378	Patching Automation 2021	1,014,685	5	3/31/2022	135,291	236,760	397.205 - Software (5 Yr)
379	IAM Enhancements 2021	470,267	5	1/26/2023	94,053	188,107	397.205 - Software (5 Yr)
380	RPA Distribution 2021	552,713	5	12/30/2022	110,543	211,873	363.205 - Computer Software (5 Yr)
381	Smart Delivery DSO Bucket 22	113,310	5	12/31/2022	22,665	43,440	363.205 - Computer Software (5 Yr)
382	Modern Workspace 2021	4,054,671	5	12/31/2022	810,792	1,554,019	397.2705 - Software Cloud (5Year)

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Grace N. Koenig, hereby state that the facts above set forth in my Direct Testimony, OCA Statement 2, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: December 22, 2025

Signature: /s/ Grace N. Koenig
Grace N. Koenig

Address: 10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	)	
	)	
v.	)	**Docket No. R-2025-3057164**
	)	
PPL Electric Utilities Company	)	

SURREBUTTAL TESTIMONY

OF

Grace N. Koenig

ON BEHALF OF THE

PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

February 9, 2026

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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Schedules GNK-1SR Through GNK-6SR

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Grace N. Koenig. My business address is 10480 Little Patuxent Parkway, Suite 300, Columbia, Maryland, 21044. I am an Economist at Exeter Associates, Inc. ("Exeter"). Exeter is a consulting firm specializing in issues pertaining to public utilities.

Q. ARE YOU THE SAME GRACE N. KOENIG WHO SUBMITTED DIRECT TESTIMONY ON DECEMBER 22, 2025 IN THIS PROCEEDING?

A. Yes, I am.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. The purpose of my Surrebuttal Testimony is to address issues discussed in the Rebuttal Testimony of PPL Electric Utilities Corporation ("PPL" or "Company") witness Katelyn Arnold, which was filed on January 23, 2026.

Q. ARE YOU INCLUDING UPDATED SCHEDULES SUMMARIZING THE OFFICE OF CONSUMER ADVOCATE'S ("OCA'S") CURRENT REVENUE REQUIREMENT POSITION IN THIS PROCEEDING?

A. Yes. I have attached Surrebuttal Schedules GNK-1SR to GNK-6SR to this testimony, which present the OCA's updated position after taking the Company's rebuttal position into account. In this testimony, I respond to the Company's witness's Rebuttal Testimony on various adjustments I recommended in my Direct Testimony. I have considered the issues addressed in Rebuttal Testimony and discuss these in the Section below. I have determined my revised recommendation to be that PPL's proposed cash working capital be reduced by $3.97 million for the FPFTY.

To the extent that a witness's Rebuttal Testimony has addressed my position on an issue developed in my Direct Testimony, but I do not address it in this Surrebuttal Testimony, it should not be construed that I agree with the Company.

II. ADJUSTMENTS

A. Calculation Revisions

Q. DID THE COMPANY MAKE ANY STATEMENTS REGARDING THE CALCULATIONS IN YOUR DIRECT TESTIMONY AND SCHEDULES?

A. Yes. In Rebuttal, Company Witness Arnold states that my schedules should include updated rate base values based on the adjustments I made as part of the cash working capital ("CWC") calculation. Witness Arnold also states that my schedules should be updated to reflect the accrued tax value in response to OCA's proposed O&M changes. Additionally, Witness Arnold notes that my schedules did not incorporate OCA's proposed adjustments to the rate case expense amount in the CWC calculation. Finally, Witness Arnold notes that my schedules remove the Competitive Enhancement Rider ("CER") expense from the total O&M value but do not eliminate the CER expense value from the total non-cash items.

Q. DO YOU AGREE WITH THE COMPANY'S STATEMENTS?

A. Yes. I agree with Company Witness Arnold's statements described above. My Surrebuttal schedules reflect these adjustments.

Q. DID YOU MAKE ANY OTHER UPDATES TO YOUR SCHEDULES?

A. Yes. All adjustments described in my Surrebuttal Testimony are reflected in my Surrebuttal Schedules GNK-1SR through GNK-6SR. Additionally, I updated my model to incorporate OCA Witness Lafayette Morgan's O&M expense and rate base positions into my Surrebuttal.

B. Non-Cash Expenses

Q. PLEASE ADDRESS THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO ADDITIONAL NON-CASH ITEMS.

A. As I described in my Direct Testimony, non-cash expenses should be excluded from the cash working capital calculation.[1] In its filing, the Company identified four non-cash items: Uncollectible Accounts Expense, Deferred Storm Outage Costs, Deferred IIJA Costs, and Depreciation.[2] In my Direct Testimony, I identified three additional non-cash items that should be excluded from the cash working capital calculation. These non-cash items include the normalization of rate case expenses, the normalization of CER costs, and the amortization of several expenses.[3] In Rebuttal, Company Witness Arnold disagreed with the removal of these three additional non-cash items.[4] Regarding removing the normalization of rate case expenses, Witness Arnold states that this inappropriately treats the normalization of rate case expenses as an amortization and that it should not be removed as a non-cash item.[5] The Company disagrees with removing CER costs from the CWC calculation because the Company has agreed to withdraw its proposal to normalize its CER costs. As a result, CER costs will no longer be included in the Total Pro-Forma Operations and Maintenance Expense and thus do not need to be removed from the CWC calculation.[6] The Company disagrees with the removal of other amortizations on the basis that this non-cash item is included in depreciation and has already been removed from the CWC calculation.

[1] Direct Testimony of OCA Witness Koenig at 6:3-9.
[2] Company filing Volume VII, Section C-4, p. 2.
[3] Direct Testimony of OCA Witness Koenig at 6:15-17
[4] Rebuttal Testimony of PPL Witness Arnold at 27: 2-15.
[5] Id. at 27:11-12.
[6] Id. at 27:7-10.

Q. DO YOU AGREE WITH THE COMPANY'S REBUTTAL REGARDING NOT REMOVING RATE CASE EXPENSE FROM THE CWC CALCULATION?

A. No, I do not. My recommendation to remove the normalization of rate case expense from the CWC calculation does not indicate that I am treating it as an amortization. My recommendation to remove the expenses is on the basis that the normalization is a non-cash item. As explained in my Direct Testimony, normalization is a ratemaking mechanism that spreads the recovery of costs incurred in other periods over multiple years for rate-setting purposes. Normalized amounts included in the test year do not reflect actual cash payments and do not require the Company to have cash on hand. Thus, the normalization of rate case expense is a non-cash item that should be removed from the cash working capital calculation.[7] The Company has not disputed that rate case expense is a non-cash item, and it has presented no information demonstrating why it would need cash on hand for rate case expenses.

In Rebuttal, the Company also argues that in previous rate cases, the Company has included the normalization of rate case expense in its Total Pro-Forma Operations and Maintenance Expense value in its CWC calculation.[8] Each rate case is examined on its own merits. The fact that the normalization of rate case expenses has been included in the CWC calculation in the past does not address the argument that I have raised above.

[7] Direct Testimony of OCA Witness Koenig at 6:18-24.
[8] Rebuttal of PPL Witness Arnold at 27:12-15.

Q. DO YOU AGREE WITH THE COMPANY'S REBUTTAL REGARDING NOT REMOVING CER COSTS IN THE CWC CALCULATION?

A. Yes. Since the Company is removing its proposal to normalize its CER costs and is not including this expense in the Total Pro-Forma Operations and Maintenance Expense, an additional adjustment is not necessary to remove CER costs from the CWC calculation.[9] This issue is therefore resolved. Surrebuttal Schedule GNK-2SR shows my calculation reflecting this change.

Q. DO YOU AGREE WITH THE COMPANY'S REBUTTAL REGARDING NOT REMOVING THE AMORTIZATION OF SEVERAL EXPENSES IN THE CWC CALCULATION?

A. Yes. Since all amortizations that the Company claimed in its filing (described as 'amortization of several expenses' by Company Witness Arnold) are already included in the depreciation expense the Company removed from the CWC calculation, the amortizations should not be separately removed as non-cash items.[10] Surrebuttal Schedule GNK-2SR reflects this adjustment.

Q. PLEASE EXPLAIN THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO THE REMOVAL OF THE DEFERRED INFRASTRUCTURE INVESTMENT AND JOBS ACT ("IIJA") COST EXPENSE AND PENNSYLVANIA PUBLIC UTILITY REALTY TAX ("PURTA") TAX EXPENSE.

A. In Direct Testimony, OCA Witness Morgan recommended removing the deferred IIJA cost expense and the PURTA tax expense from O&M.[11] Therefore, I reflected these

[9] Rebuttal Testimony of PPL Witness Arnold at 27:7-10.
[10] Rebuttal Testimony of PPL Witness Arnold at 27:2-6.
[11] Direct Testimony of OCA Witness Morgan at 16:12-14 & 20:8-10.

recommendations in my CWC calculation. In Rebuttal, Company Witness Arnold disagreed with these removals.[12] In Surrebuttal, Witness Morgan continues to recommend the removal of the IIJA cost expense, but removes his adjustment to the PURTA tax expense; these recommendations are in my Surrebuttal Schedules.[13]

C. Interest Payments

Q. PLEASE EXPLAIN THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO THE MIDPOINT OF INTEREST PAYMENTS.

A. In its filing, the Company proposed that the midpoint of interest payments be 90 days.[14] In my Direct Testimony, I recommended a correction to reflect the actual number of days between semi-annual interest payments.[15] In Rebuttal, Witness Arnold states that the use of 90 days is consistent with the 30/360 day count convention used in U.S. Bond Markets and has been used in past rate cases.[16]

Q. DO YOU AGREE WITH THE COMPANY'S REBUTTAL REGARDING THE INTEREST PAYMENT MIDPOINT?

A. No, I do not. The calculation of interest payment lag days is for rate-making purposes, not for the U.S. Bond Market. In rate-making, the actual payments the company is making must be reflected. Using 91.5 days reflects the actual midpoint of semi-annual payments.

[12] Rebuttal Testimony of PPL Witness Arnold at 27:18-21.
[13] Surrebuttal Testimony of OCA Witness Morgan at 17:9-10 & 18:14-19.
[14] Company filing Volume VII, Section C-4, p. 5.
[15] Direct Testimony of OCA Witness Koenig at 9:10-13.
[16] Rebuttal Testimony of PPL Witness Arnold at 28:2-5.

D. Long-Term Debt

Q. PLEASE EXPLAIN THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO THE LONG-TERM COST OF DEBT AND THE LONG-TERM DEBT RATIO.

A. In Rebuttal, the Company states that it opposes OCA's long-term debt proposals and thus the long-term debt ratio reflected in my schedules.[17] OCA Witness Garrett continues to recommend a long-term debt ratio of 58%, and I have reflected this recommendation in my Surrebuttal schedules.[18]

E. Operating Expense Lag Days

Q. PLEASE EXPLAIN THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO THE WEIGHTED AVERAGE LAG DAYS FOR MATERIALS AND SUPPLIES, PRINTING AND OFFICE SUPPLIES, SERVICES, POSTAGE, TELEPHONE AND LEASED WIRES, RENTS, ADVERTISING, AND MISCELLANEOUS EXPENSES.

A. In its filing, the Company elected to use a sample of invoices for each expense category, other than employee expenses, to calculate average lag days.[19] In my Direct Testimony, I recommended using all available invoices to calculate the average lag days rather than the Company's selected sample.[20] A larger dataset increases accuracy in analysis and better reflects actual conditions. In Rebuttal, the Company states that the invoices method is used to allow analysts to pull and review the actual invoice copies. They

[17] Id. at 28:9-11.
[18] In Rebuttal, Company Witness Arnold states that the Company opposes OCA Witness Morgan's long-term debt proposal (at 28:9-11). Witness Morgan did not sponsor a long-term debt proposal; rather, my schedules reflected the recommendations of OCA Witness Garrett. It is my belief that Witness Arnold intended to reference the long-term debt proposals of Witness Garrett.
[19] Company filing Volumes I and II, Attachment II-B-4, pp. 4-13.
[20] Direct Testimony of OCA Witness Koenig at 12:17-23.

oppose using actual invoices because they believe it will take too much time to review all available invoices, and the benefits of a complete analysis are outweighed by the costs. Witness Arnold critiques my analysis on the basis that it is just a calculation of data in the spreadsheet and does not include the review of the actual invoice copy. Additionally, Witness Arnold states that the Company has elected to use a sample of invoices in prior rate cases.[21]

Q. DO YOU AGREE WITH COMPANY WITNESS ARNOLD'S ASSERTION THAT RECALCULATING WEIGHTED AVERAGE LAG DAYS FOR MATERIALS AND SUPPLIES, PRINTING AND OFFICE SUPPLIES, SERVICES, POSTAGE, TELEPHONE AND LEASED WIRES, RENT, ADVERTISING, AND MISCELLANEOUS EXPENSES USING ALL THE INVOICES PROVIDED BY THE COMPANY WOULD TAKE AN EXORBITANT AMOUNT OF TIME?

A. No. As evidenced by the Company's response to OCA I-1, 229 Arnold SUPPLEMENTAL, the Company already maintains records of all invoice information. While it would certainly be reasonable for the Company to spot-check a sample of invoices, it should be unnecessary to review every single invoice recorded simply to calculate the accurate number of weighted average lag days. If the Company does not believe its records are sufficiently accurate to be used for analysis without individual review of every data point, this might suggest a separate concern regarding poor data collection and management. If it is true that the Company cannot rely on its records, it should be the responsibility of the Company to fix this issue. Consumers should not be expected to pay more simply because the Company does not keep accurate records of transactions.

[21] Rebuttal Testimony of PPL Witness Arnold at 29:12-22.

Q. PLEASE EXPLAIN THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO THE WEIGHTED AVERAGE LAG DAYS FOR EMPLOYEE EXPENSES.

A. In its filing, the Company proposed applying the payroll lag to employee expenses.[22] In my Direct Testimony, I recommend using actual invoices to calculate employee expense lag, as it reflects the actual payment lag.[23] In Rebuttal, the Company opposes using all invoices to calculate employee expense lag because it would take an exorbitant amount of time to review all invoices for employee expenses. Additionally, the Company claims that in prior rate cases, it was approved to use payroll lag to determine the lag in employee expenses.[24]

Q. DO YOU AGREE WITH COMPANY WITNESS ARNOLD'S ASSERTION THAT RECALCULATING WEIGHTED AVERAGE LAG DAYS FOR EMPLOYEE EXPENSES USING ALL THE INVOICES PROVIDED BY THE COMPANY WOULD TAKE AN EXORBITANT AMOUNT OF TIME?

A. No, I do not. Using actual invoices is the most accurate representation of the number of lag days associated with payment of employee expenses. As previously explained and evidenced by the Company's response to OCA I-1, 229 Arnold SUPPLEMENTAL, the Company already maintains records of all invoice information. It would be reasonable for the Company to review a subset of invoices, but the claim that all invoices must be analyzed individually is unreasonable. If the Company does not trust its own records, it should not be a detriment to ratepayers.

[22] Company filing Volumes I and II, Attachment II-B-4, p. 3.
[23] Direct Testimony of OCA Witness Koenig at 12:6-8.
[24] Rebuttal Testimony of PPL Witness Arnold at 31:6-8.

F. Exclusion of Certain Invoices

Q. PLEASE EXPLAIN THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO THE EXCLUSION OF THE NJUNS, INC. INVOICE NO. 15170, AS WELL AS INVOICE NO. 72302.

A. In response to OCA XIII-14, the Company identified the NJUNs, Inc. invoice (Invoice No. 15170) as belonging to Rhode Island Energy and inadvertently charged to PPL, and that it should have been removed from the scope of the lead-lag study. In my Direct Testimony, I removed this invoice from the data set I used to calculate the Materials and Supplies lag.[25] In Rebuttal, Witness Arnold agrees that the NJUNs Inc. invoice should be excluded from the analysis.[26]

In my Direct Testimony, I also recommended excluding Invoice No. 72302 from the calculation of lag days for Materials and Supplies based on a comment left on the cell in OCA-I-1 Attachment 229 Arnold SUPPLEMENTAL, which identified that this invoice was a duplicate.[27] In Rebuttal, Witness Arnold stated that while she agrees the invoice should not be included, it was not in the Company's sample and should not have been included in the analysis to begin with.[28]

The Company and I are in agreement that neither of these invoices should be included in the analysis to determine lag days. This issue is therefore resolved.

G. Rounding

Q. PLEASE EXPLAIN THE REBUTTAL TESTIMONY OF COMPANY WITNESS ARNOLD RELATED TO ROUNDING LEAD/LAG DAYS TO TWO DECIMAL PLACES.

[25] Direct Testimony of OCA Witness Koenig at 13:13-18.
[26] Rebuttal Testimony of PPL Witness Arnold at 31:12-14.
[27] Direct Testimony of OCA Witness Koenig at 13:18-23.
[28] Rebuttal Testimony of PPL Witness Arnold at 31:14-16.

A. In my Direct Testimony, I recommended rounding the lead/lag day calculation results to two decimal places, rather than one, to be consistent with other portions of the calculation.[29] In Rebuttal, the Company disagreed with the recommendation to round operating expenses and days to two decimal places, arguing that they are different types of values and that it is unnecessary to round them to the same number of decimal places. Additionally, the Company states that in prior rate cases, lag days were rounded to a single decimal place.[30]

Q. DO YOU AGREE WITH COMPANY WITNESS ARNOLD'S ASSERTION THAT ROUNDING TO TWO DECIMAL PLACES IS UNNECESSARY?

A. No, I do not. Rounding to two decimal places ensures that lag days are represented by the Company to the same degree as it chose to represent operating expenses. Additionally, as previously stated, each rate case is examined on its own merits; the fact that lag days have been rounded to one decimal place in the past does not address the argument I raised, which is that additional decimal places provide greater accuracy and internal consistency in the Company's calculations.

H. <u>Other</u>

Q. WITH RESPECT TO THE COMPANY'S CORRECTION TO THE AVERAGE LAG IN DAYS BETWEEN PAYMENT OF O&M EXPENSES AND RECEIPT OF REVENUE VALUE IN THE CWC CALCULATION FROM 5.2 DAYS TO 5.1 DAYS, HAVE YOU REFLECTED THIS CORRECTION IN YOUR SCHEDULES?

A. No, I have not. In response to I&E RE-I-2-D, the Company states that it identified an error with the O&M expenses in Row 2, Column 5 in the Company filing Volume V,

[29] Direct Testimony of OCA Witness Koenig at 14:16-19 & 15:18-22.
[30] Rebuttal Testimony of PPL Witness Arnold at 32:1-4.

Section 1. According to the Company, the corrected value would result in the average lag days in between payment of operating expenses and receipt of revenue decreasing from 5.2 days to 5.1 days. In this response, the Company stated that it would prepare and provide revised Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Future 1 that correct this error and all impacted schedules.[31] In my Direct Testimony, I note that I was unable to identify where the Company provided the updated calculation that resulted in the revised average lag days of 5.1 days.[32] In Rebuttal, Witness Arnold states that the updated CWC calculation was provided in discovery request OCA-I-1 Attachment 231 SUPPLEMENTAL, and directs me to review PPL Electric Exhibit DAU-2R.[33]

Upon further examination of the referenced schedules, neither provides the updated calculation and backup data that resulted in the revised average lag days of 5.1 days, only the revised CWC calculation using the corrected 5.1 days. Given the other adjustments that I have made to the lag day calculation, I was unable to incorporate the Company's correction. Based on the information provided, I do not object to the Company's correction, but I am unable to incorporate it into my Schedules with the data currently available.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A. Yes, it does.

[31] Company Response to I&E RE-I-2-D.
[32] Direct Testimony of Witness Koenig at 16: 20-24 & 17: 1-5.
[33] Rebuttal Testimony of Witness Arnold at 32: 8-9.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	**)**	
	)	
v.	**)**	**Docket No. R-2025-3057164**
	)	
PPL Electric Utilities Corporation	**)**	

SCHEDULES ACCOMPANYING THE

SURREBUTTAL TESTIMONY

OF

Grace N. Koenig

ON BEHALF OF THE

PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

February 9, 2026

PPL Electric Utilities Corporation
Adjustment to Cash Working Capital
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company (T&D Operations) [1/]	Rate Year Amount Per Company (Distribution) [2/]	OCA Adjustments
1	Operation and Maintenance Expenses	$ 6,930	$ 5,887	$ (674) [3/]
2	Average Prepayments	$ 13,421	$ 6,257	$ -
3	Accrued Taxes	$ 14,450	$ 19,631	$ 2,020 [4/]
4	Interest Payments	$ (33,787)	$ (15,000)	$ (5,319) [5/]
5				
6	**Total Cash Working Capital Requirement**	**$ 1,014**	**$ 16,775**	**$ (3,973)**

Note:
1/ Company filing Volume VII, Schedule C-4, page 2.
2/ Company response to I&E-RE-I-5-D-Attachment 2, page 1.
3/ Exhibit GNK-2SR.
4/ Exhibit GNK-3SR.
5/ Exhibit GNK-4SR.

PPL Electric Utilities Corporation
Adjustment to Cash Working Capital O&M Expense
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company (T&D Operations) [1/]	Rate Year Amount Per Company (Distribution) [2/]	OCA Adjustments	Pro Forma Expense After OCA Adjustments
1	Total Pro-forma Operation and Maintenance Expense	$ 995,182	$ 721,535	$ (3,216) [3/]	$ 718,319
2	Non-Cash Items				
3	Uncollectible Accounts Expense	$ 14,735	$ 14,735		$ 14,735
4	Deferred Storm Outage Costs	3,779	3,779		3,779
5	Deferred IIJA Costs	211	211	(211) [4/]	0
6	Depreciation	490,002	289,596		289,596
7	Normalization of Rate Case Expense			444 [5/]	444
8	Net proforma O&M expense	486,455	413,214	(3,449)	409,765
9					
10	**O&M Expense Per Day**	**$ 1,333**	**$ 1,132**		**$ 1,123**
11					
12					
13	Net Lag Days Per Company	5.20 [1/]	5.20		
14	Per Company: Net Requirement	$ 6,930	$ 5,887		
15					
16	Net Lag Days Per OCA				4.64 [6/]
17	OCA Net Requirement				$ 5,213
18	OCA Adjustment to CWC O&M Expense				**$ (674)**

Note:
1/ Company Volume VII, Section C-4, page 2.
2/ Company Response to I&E-RE-I-5-D-Attachment 2, page 2.
3/ Testimony of Mr. Morgan, Exhibit LKM-1SR.
4/ Testimony of Mr. Morgan, Exhibit LKM-8SR.
5/ Testimony of Mr. Morgan, Exhibit LKM-12SR.
6/ Exhibit GNK-5SR.

PPL Electric Utilities Corporation
Adjustment to Accrued Taxes
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount [1/]	OCA Adjustments [2/]	Amounts After OCA Adjustments [2/]	12-Month Accrued Factor [1/]	Accrued Taxes per Company Filing [2/]	Accrued Taxes after OCA Adjustments
1	Federal Income Tax	$ (24,372)	$ (13,239)	$ (37,611)	-11.62%	$ 2,832	$ 4,370
2	PA Income Tax	$ (11,274)	$ (5,053)	$ (16,327)	-9.54%	$ 1,076	$ 1,558
3	PA Gross Receipts Tax	$ 55,873	$ -	$ 55,873	27.60%	$ 15,421	$ 15,421
4	PA Capital Stock Tax	$ -	$ -	$ -	0.00%	$ -	$ -
5	PA Public Utility Reality Tax	$ 1,410	$ -	$ 1,410	7.13%	$ 101	$ 101
6	Total Acccrued Taxes					**$ 19,429**	**$ 21,449**
7							
8							
9	Adjustment to Accrued Taxes		**$ 2,020**				
10							

Note:
1/ Company response to I&E-RE-I-5-D-Attachment 2, page 4.
2/ Testimony of Mr. Morgan, Exhibit LKM-1SR.

PPL Electric Utilities Corporation
Adjustment to Interest Payments
For the Twelve Months Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company (T&D Operations) 1/		Rate Year Amount Per Company (Distribution) 2/		OCA Adjustments	
1	Rate Base at June 30, 2027	$ 13,104,720		$ 5,817,887		$ 5,783,562	3/
2	Long-term Debt Ratio	43.95%		43.95%		58.00%	4/
3	Embedded Cost of Long-term Debt	5.08%		5.08%		5.08%	4/
4	Pro-forma Interest	$ 292,235	#	$ 129,739	#	$ 170,615	
5	Daily Amount	$ 801		$ 355		$ 467	
6	Days to Mid-point of Interest Payments	90.00		90.00		91.25	
7	Less: Revenue Lag Days	47.80		47.80		47.78	5/
8	Interest Payments Lag Days	42.20		42.20		43.47	
9							
10	Total Interest Payments	$ (33,787)		$ (15,000)		$ (20,319)	
11							
12							
13	Adjustment to Interest Payments					$ (5,319)	

Note:
1/ Company filing Volume VII, Attachment C-4, page 5.
2/ Company response to I&E-RE-I-5-D-Attachment 2, page 5.
3/ Testimony of OCA Witness Mr. Morgan, Exhibit LKM-2SR, page 1.
4/ Testimony of OCA Witness Mr. Garrett.
5/ Exhibit GNK-5SR.

PPL Electric Utilities Corporation
Adjustment to Lead Lag Study
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company [1/]	OCA Adjustments	Pro Forma Expense After OCA Adjustments	Company (Lead)/Lag Days [1/]	Company Weighted Amount	OCA Lead/Lag Days	OCA Weighted Amount
1	Revenue from 15-day due date Customers	$ 228,745		$ 228,745	36.14	$ 8,266,844 [1/]	36.14	$ 8,266,844
2	Revenue from 20-day due date Customers	730,500		730,500	58.78	42,938,790 [1/]	58.78	42,938,790
3	Revenue from 30-day due date Customers	976,398		976,398	42.28	41,282,107 [1/]	42.28	41,282,107
4	Total	$ 1,935,643		$ 1,935,643	47.80	$ 92,487,741	47.78	$ 92,487,741
5								
6	Payroll	$ 75,220		$ 75,220	12.00	$ 902,640 [2/]	12.00	$ 902,640
7	Employee Benefits	8,630		8,630	35.00	302,050 [2/]	35.00	302,050
8	Affiliate Support Costs	221,478		221,478	35.00	7,751,730 [2/]	35.00	7,751,730
9	Other Operating Expenses	165,345		165,345	67.08	11,091,343 [2/]	68.63 [3/]	11,347,627
10	Total	$ 470,673		$ 470,673	42.60	$ 20,047,763	43.14	$ 20,304,047
11								
12								
13		Company (Lead)/Lag Days	OCA Lead/Lag Days					
14								
15	Average Lag in Receipt of Revenue	47.80	47.78					
16	Average Lag in Payment of Operating Expense	42.60	43.14					
17								
18	Average Lag in Days between Payment of							
19	Operating Expense and Receipt of Revenue	**5.20**	**4.64**					

Note:
1/ Company filing Volume V, Schedule C-4, page 2.
2/ Company filing Volume I, Attachment II-B-4, page 1.
3/ Exhibit GNK-6SR, page 1.

PPL Electric Utilities Corporation
Adjustment to Other Operating Expenses Lag
For the Future Test Year Ended June 30, 2027

Line No.	Description	Rate Year Amount Per Company [1/]	OCA Adjustments	Pro Forma Expense After OCA Adjustments	(Lead)/Lag Days [1/]	Company Weighted Amount	OCA Lead/Lag Days	OCA Weighted Amount
1	Other Operating Expenses							
2	Employee Expenses	$ 2,942,554		$ 2,942,554	12.00	$ 35,310,648	27.31 [2/]	$ 80,361,150
3	Materials & Supplies	1,740,733		1,740,733	36.90	64,233,048	22.86 [3/]	39,793,156
4	Printing & Office Supplies	278,372		278,372	43.22	12,031,238	36.21 [4/]	10,079,850
5	Tree Trimming	46,874,461		46,874,461	158.70	7,438,976,961	158.70	7,438,976,961
6	Work by Outsiders	62,280,330		62,280,330	60.44	3,764,223,145	60.44	3,764,223,145
7	Services	31,117,354		31,117,354	29.59	920,762,505	34.23 [5/]	1,065,147,027
8	Postage	7,819,773		7,819,773	(4.72)	(36,909,329)	2.29 [6/]	17,907,280
9	Telephone & Leased Wires	1,516,414		1,516,414	33.82	51,285,121	38.70 [7/]	58,685,222
10	Rents	2,709,814		2,709,814	16.56	44,874,520	27.04 [8/]	73,273,371
11	Advertising	1,479,861		1,479,861	28.84	42,679,191	28.96 [9/]	42,856,775
12	Miscellaneous	34,088,985		34,088,985	17.54	597,920,797	18.90 [10/]	644,281,817
13								
14	Total	$ 192,848,651		$ 192,848,651	67.08	$ 12,935,387,845	68.63	$ 13,235,585,754
15								
16								
17	Company Weighted Average Lag in Payment of Other Operating Expenses	67.08						
18	OCA Weighted Average Lag in Payment of Other Operating Expenses	68.63						

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Exhibit GNK-6SR, page 2.
3/ Exhibit GNK-6SR, page 3.
4/ Exhibit GNK-6SR, page 4.
5/ Exhibit GNK-6SR, page 5.
6/ Exhibit GNK-6SR, page 6.
7/ Exhibit GNK-6SR, page 7.
8/ Exhibit GNK-6SR, page 8.
9/ Exhibit GNK-6SR, page 9.
10/ Exhibit GNK-6SR6 page 10.

PPL Electric Utilities Corporation
Lag in Payment of Employee Expenses
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Employee Expenses	12.00 1/
2	OCA Weighted Average Lag for Employee Expenses	27.31 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 2,942,554.47**		**$80,349,664**
Ofil USA Ltd	647	06/24/2024	11/15/2024	$ 10,000.00	144	$ 1,440,000.00
REEL POWER INDUSTRIAL INC DBA REEL-O-MATIC	156953	08/29/2024	09/27/2024	$ 5,550.00	29	$ 160,950.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 29.90	54	$ 1,614.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 59.80	53	$ 3,169.40
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00

80	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
81	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
82	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
83	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
84	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
85	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
86	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
87	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
88	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
89	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
90	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 29.90	53	$ 1,584.70
91	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 194.00	53	$ 10,282.00
92	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 19.40	53	$ 1,028.20
93	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 194.00	53	$ 10,282.00
94	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 19.40	53	$ 1,028.20
95	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 194.00	53	$ 10,282.00
96	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 19.40	53	$ 1,028.20
97	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
98	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
99	Holiday Inn	JLS 5-30-2024	05/24/2024	07/16/2024	$ 14.95	53	$ 792.35
100	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
101	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
102	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 109.00	54	$ 5,886.00
103	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 10.90	54	$ 588.60
104	Holiday Inn	JLS 5-30-2024	05/23/2024	07/16/2024	$ 14.95	54	$ 807.30
105	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
106	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
107	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
108	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
109	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
110	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
111	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
112	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
113	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
114	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
115	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
116	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
117	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
118	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
119	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
120	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
121	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
122	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
123	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
124	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
125	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
126	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
127	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
128	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
129	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
130	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
131	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
132	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
133	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
134	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
135	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
136	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
137	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
138	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
139	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
140	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
141	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
142	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
143	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
144	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
145	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
146	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
147	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
148	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
149	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
150	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
151	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
152	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
153	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
154	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
155	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
156	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
157	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
158	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
159	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
160	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
161	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
162	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
163	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
164	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 15.90	94	$ 1,494.60
165	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
166	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
167	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
168	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
169	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
170	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
171	SPRINGHILL SUITES	Storm 5/23	05/23/2024	08/25/2024	$ 159.00	94	$ 14,946.00
172	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 129.00	76	$ 9,804.00
173	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 3.87	76	$ 294.12
174	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 7.74	76	$ 588.24
175	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 0.45	76	$ 34.20
176	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$ 0.23	76	$ 17.48
177	Holiday Inn	H&F Storm Response 6/24-6/26	07/24/2024	09/07/2024	$ 5.94	45	$ 267.30
178	Holiday Inn	H&F Storm Response 6/24-6/26	07/25/2024	09/07/2024	$ 5.94	44	$ 261.36
179	Holiday Inn	H&F Storm Response 6/24-6/26	07/24/2024	09/07/2024	$ 6.93	45	$ 311.85
180	Holiday Inn	H&F Storm Response 6/24-6/26	07/25/2024	09/07/2024	$ 6.93	44	$ 304.92
181	Holiday Inn	H&F Storm Response 6/24-6/26	07/24/2024	09/07/2024	$ 99.00	45	$ 4,455.00
182	Holiday Inn	H&F Storm Response 6/24-6/26	07/25/2024	09/07/2024	$ 99.00	44	$ 4,356.00
183	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
184	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
185	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
186	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
187	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
188	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25
189	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 99.00	74	$ 7,326.00
190	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$ 12.87	74	$ 952.38
191	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 99.00	75	$ 7,425.00
192	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$ 12.87	75	$ 965.25

193	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
194	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
195	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
196	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
197	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
198	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
199	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
200	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
201	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
202	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
203	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
204	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
205	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
206	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
207	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
208	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
209	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
210	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
211	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
212	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
213	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
214	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
215	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	129.00	76	$ 9,804.00
216	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	3.87	76	$ 294.12
217	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	7.74	76	$ 588.24
218	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	0.45	76	$ 34.20
219	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	129.00	76	$ 9,804.00
220	THE SETTLERS INN	H&F Storm Response 6/24-6/26	07/23/2024	09/07/2024	$	3.87	46	$ 178.02
221	THE SETTLERS INN	H&F Storm Response 6/24-6/26	06/23/2024	09/07/2024	$	7.74	76	$ 588.24
222	THE SETTLERS INN	H&F Storm Response 6/24-6/26	07/23/2024	09/07/2024	$	7.50	46	$ 345.00
223	THE SETTLERS INN	H&F Storm Response 6/24-6/26	07/23/2024	09/07/2024	$	0.45	46	$ 20.70
224	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
225	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
226	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
227	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
228	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
229	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
230	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
231	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
232	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
233	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
234	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
235	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
236	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
237	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
238	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
239	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
240	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
241	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
242	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
243	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
244	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
245	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
246	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
247	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
248	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	99.00	75	$ 7,425.00
249	Holiday Inn	H&F Storm Response 6/24-6/26	06/24/2024	09/07/2024	$	12.87	75	$ 965.25
250	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	99.00	74	$ 7,326.00
251	Holiday Inn	H&F Storm Response 6/24-6/26	06/25/2024	09/07/2024	$	12.87	74	$ 952.38
252	KALAHARI RESORT - PA	Storm 70037815-035	06/26/2024	09/07/2024	$	9,210.50	73	$ 672,366.50
253	DIGITMARKETINGINS	June 2024 - Digital Marketing	05/23/2024	07/29/2024	$	1,081.50	67	$ 72,460.50
254	PINE BARN INN	Pine Barn Inn Storm 6.26.24	07/25/2024	07/18/2024	$	4,996.00	(7)	$ (34,972.00)
255	PINE BARN INN	Pine Barn Inn Storm 6.26.24	07/25/2024	07/18/2024	$	549.56	(7)	$ (3,846.92)
256	Holiday Inn	Holiday Inn Express	06/22/2024	07/16/2024	$	5,715.00	24	$ 137,160.00
257	Holiday Inn	Holiday Inn Express	06/22/2024	07/16/2024	$	628.65	24	$ 15,087.60
258	Holiday Inn	Holiday Inn Express	07/24/2024	07/16/2024	$	3,752.00	(8)	$ (30,016.00)
259	Holiday Inn	Holiday Inn Express	07/24/2024	07/16/2024	$	412.72	(8)	$ (3,301.76)
260	Wyndham Hotels and Resorts	H&F Storm (6.26.24) - LAN region	06/26/2024	07/16/2024	$	12,148.95	20	$ 242,979.00
261	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
262	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
263	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
264	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
265	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
266	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
267	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
268	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
269	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
270	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
271	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
272	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
273	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
274	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
275	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
276	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
277	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
278	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
279	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
280	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
281	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
282	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
283	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
284	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
285	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
286	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
287	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
288	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
289	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
290	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
291	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
292	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
293	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
294	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
295	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
296	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
297	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
298	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
299	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
300	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
301	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
302	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
303	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
304	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
305	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00

306	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
307	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
308	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
309	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
310	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
311	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
312	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
313	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
314	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
315	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
316	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
317	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
318	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
319	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
320	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
321	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
322	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
323	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
324	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
325	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
326	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
327	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
328	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
329	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
330	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
331	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
332	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
333	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
334	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
335	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
336	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
337	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
338	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
339	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
340	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
341	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
342	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
343	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
344	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
345	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
346	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
347	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
348	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
349	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
350	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
351	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
352	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
353	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
354	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
355	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
356	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
357	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
358	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
359	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
360	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
361	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
362	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
363	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
364	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
365	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
366	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
367	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
368	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
369	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
370	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
371	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
372	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
373	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
374	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
375	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
376	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
377	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
378	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
379	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	70.00	76	$ 5,320.00
380	QUALITY INN & SUITES	Quality Inn	06/23/2024	09/07/2024	$	7.70	76	$ 585.20
381	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	14.19	22	$ 312.18
382	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	129.00	22	$ 2,838.00
383	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	129.00	22	$ 2,838.00
384	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	14.19	22	$ 312.18
385	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	129.00	22	$ 2,838.00
386	Best Western International	Storm Event 6.26	06/27/2024	07/19/2024	$	14.19	22	$ 312.18
387	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
388	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
389	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
390	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
391	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
392	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
393	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
394	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
395	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
396	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
397	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
398	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
399	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
400	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
401	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
402	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
403	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
404	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
405	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
406	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
407	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
408	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
409	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
410	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
411	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
412	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
413	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
414	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	149.00	22	$ 3,278.00
415	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	8.94	22	$ 196.68
416	Residence Inns	Storm Event 6.26	06/27/2024	07/19/2024	$	7.45	22	$ 163.90
417	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
418	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)

419	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
420	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
421	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
422	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
423	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
424	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
425	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
426	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
427	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
428	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
429	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
430	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
431	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
432	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
433	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
434	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	06/29/2024	07/08/2024	$	(122.09)	9	$ (1,098.81)
435	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
436	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
437	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
438	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
439	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
440	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
441	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
442	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
443	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
444	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
445	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
446	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
447	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
448	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
449	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
450	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
451	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
452	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
453	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
454	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
455	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
456	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
457	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/29/2024	7/8/2024	$	(122.09)	9	$ (1,098.81)
458	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
459	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
460	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	(122.09)	10	$ (1,220.90)
461	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
462	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	(122.09)	10	$ (1,220.90)
463	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	(122.09)	10	$ (1,220.90)
464	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
465	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
466	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
467	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
468	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	(122.09)	10	$ (1,220.90)
469	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
470	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
471	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
472	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
473	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
474	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
475	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
476	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	(122.09)	10	$ (1,220.90)
477	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	(122.09)	10	$ (1,220.90)
478	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
479	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
480	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
481	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
482	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
483	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
484	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
485	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
486	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
487	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
488	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
489	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
490	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
491	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
492	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
493	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
494	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
495	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
496	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
497	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
498	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
499	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
500	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
501	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
502	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
503	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
504	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
505	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
506	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
507	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
508	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
509	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
510	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
511	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
512	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
513	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
514	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
515	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
516	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
517	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
518	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
519	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
520	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
521	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
522	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
523	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
524	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
525	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
526	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
527	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
528	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
529	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
530	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90
531	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$	122.09	10	$ 1,220.90

532	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
533	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
534	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
535	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
536	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
537	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
538	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
539	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
540	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
541	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
542	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
543	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
544	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
545	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
546	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
547	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
548	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
549	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
550	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
551	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
552	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
553	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
554	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
555	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
556	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
557	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
558	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
559	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
560	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
561	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
562	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
563	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
564	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
565	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
566	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
567	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
568	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
569	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
570	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
571	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
572	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
573	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
574	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
575	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
576	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
577	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
578	QUALITY INN & SUITES	MCBV QUALITY INN & SUITES 6.29	6/28/2024	7/8/2024	$ 122.09	10	$	1,220.90
579	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$ 231.99	9	$	2,087.91
580	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$ 231.99	9	$	2,087.91
581	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$ 231.99	9	$	2,087.91
582	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$ 231.99	9	$	2,087.91
583	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$ 231.99	9	$	2,087.91
584	Hampton Inns	MCBV Hampton Inn Ephrata 6.29.24	6/29/2024	7/8/2024	$ 245.31	9	$	2,207.79
585	COMFORT INN PA718	MCBV Comfort Inn 6.29.24	6/29/2024	7/8/2024	$ 3,566.43	9	$	32,097.87
586	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
587	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
588	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
589	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
590	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
591	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
592	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
593	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
594	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
595	COMFORT INN PA658	MCBV Comfort Inn Lancaster 6.29	6/29/2024	7/8/2024	$ 229.60	9	$	2,066.40
596	COUNTRY INN BY CARLSON	MCBV Country Inn 6.28.24	6/28/2024	7/8/2024	$ 4,395.60	10	$	43,956.00
597	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
598	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
599	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
600	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
601	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
602	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
603	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
604	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
605	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
606	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
607	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 226.44	10	$	2,264.40
608	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
609	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
610	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
611	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
612	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
613	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
614	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
615	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
616	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
617	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
618	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
619	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
620	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
621	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
622	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
623	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
624	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
625	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
626	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
627	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
628	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
629	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
630	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
631	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
632	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
633	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
634	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
635	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 182.04	10	$	1,820.40
636	Hampton Inns	MCBV Hampton Inn 6.28.24	6/28/2024	7/8/2024	$ 204.24	10	$	2,042.40
637	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
638	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
639	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
640	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
641	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
642	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00
643	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 100.00	11	$	1,100.00
644	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$ 11.00	11	$	121.00

645	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
646	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
647	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
648	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
649	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
650	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
651	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
652	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
653	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
654	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
655	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	90.00	11	$ 990.00
656	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	9.90	11	$ 108.90
657	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
658	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
659	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	90.00	11	$ 990.00
660	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	9.90	11	$ 108.90
661	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
662	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
663	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
664	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
665	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	90.00	11	$ 990.00
666	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	9.90	11	$ 108.90
667	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
668	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
669	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
670	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
671	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	100.00	11	$ 1,100.00
672	SUPER 8 NEW CUMBERLAND	CJC_6.26 H&F_HAR	6/28/2024	7/9/2024	$	11.00	11	$ 121.00
673	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	253.00	10	$ 2,530.00
674	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	27.83	10	$ 278.30
675	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
676	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
677	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
678	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
679	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
680	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
681	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
682	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
683	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
684	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
685	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
686	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
687	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
688	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
689	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	1,078.92	10	$ 10,789.20
690	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	253.00	10	$ 2,530.00
691	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	27.83	10	$ 278.30
692	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
693	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
694	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
695	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
696	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
697	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
698	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
699	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
700	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	253.00	10	$ 2,530.00
701	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	27.83	10	$ 278.30
702	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
703	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
704	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	155.00	10	$ 1,550.00
705	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	17.05	10	$ 170.50
706	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	169.00	10	$ 1,690.00
707	PINE BARN INN	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	18.59	10	$ 185.90
708	PINE BARN INN	CJC_H&F 6.26_ SUS	6/28/2024	7/10/2024	$	6,502.00	12	$ 78,024.00
709	PINE BARN INN	CJC_H&F 6.26_ SUS	6/28/2024	7/10/2024	$	715.22	12	$ 8,582.64
710	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	3,315.78	11	$ 36,473.58
711	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	169.00	11	$ 1,859.00
712	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.21	11	$ 167.31
713	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
714	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
715	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
716	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
717	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
718	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
719	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
720	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
721	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
722	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
723	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
724	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
725	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
726	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
727	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
728	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
729	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
730	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
731	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
732	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
733	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
734	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
735	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
736	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
737	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
738	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
739	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
740	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
741	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
742	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
743	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
744	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
745	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
746	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
747	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
748	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
749	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
750	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
751	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
752	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
753	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
754	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
755	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
756	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
757	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00

758	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
759	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
760	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
761	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
762	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
763	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
764	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
765	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	99.00	11	$ 1,089.00
766	Best Western International	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.89	11	$ 119.79
767	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	387.00	10	$ 3,870.00
768	COMFORT STES BLOOMSBURG	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	34.83	10	$ 348.30
769	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
770	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
771	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
772	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
773	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
774	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
775	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
776	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
777	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
778	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
779	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
780	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
781	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
782	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
783	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
784	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
785	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
786	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
787	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
788	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
789	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
790	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
791	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
792	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
793	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
794	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
795	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
796	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
797	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
798	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
799	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
800	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
801	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
802	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
803	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
804	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
805	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
806	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
807	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
808	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
809	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
810	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
811	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
812	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
813	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
814	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
815	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
816	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
817	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
818	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
819	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
820	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
821	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
822	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
823	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
824	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
825	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
826	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
827	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
828	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
829	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
830	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
831	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
832	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
833	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
834	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
835	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
836	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
837	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
838	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
839	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
840	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
841	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
842	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
843	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
844	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
845	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
846	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
847	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
848	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
849	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
850	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
851	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
852	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
853	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
854	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
855	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
856	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
857	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
858	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
859	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
860	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
861	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
862	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
863	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
864	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
865	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
866	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
867	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
868	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
869	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
870	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64

871	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
872	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
873	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
874	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
875	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
876	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
877	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
878	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
879	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
880	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
881	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
882	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
883	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
884	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
885	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
886	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
887	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
888	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
889	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
890	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
891	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
892	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
893	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
894	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
895	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
896	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
897	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
898	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
899	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
900	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
901	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
902	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
903	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
904	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
905	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
906	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
907	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	204.00	11	$ 2,244.00
908	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	22.44	11	$ 246.84
909	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
910	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
911	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
912	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
913	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
914	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
915	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	184.00	11	$ 2,024.00
916	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	20.24	11	$ 222.64
917	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
918	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
919	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
920	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
921	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
922	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
923	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
924	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
925	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	164.00	11	$ 1,804.00
926	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	18.04	11	$ 198.44
927	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
928	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
929	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
930	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
931	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	95.00	11	$ 1,045.00
932	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	10.45	11	$ 114.95
933	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
934	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
935	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	114.00	11	$ 1,254.00
936	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	12.54	11	$ 137.94
937	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
938	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
939	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
940	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
941	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
942	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
943	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
944	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
945	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
946	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
947	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
948	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
949	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
950	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
951	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
952	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
953	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
954	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
955	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
956	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
957	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
958	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
959	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
960	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
961	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
962	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
963	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
964	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
965	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
966	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
967	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
968	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
969	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
970	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
971	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
972	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
973	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
974	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
975	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
976	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
977	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
978	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
979	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
980	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
981	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
982	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
983	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00

984	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
985	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
986	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
987	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
988	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
989	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
990	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
991	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
992	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
993	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
994	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
995	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
996	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
997	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
998	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
999	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1000	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1001	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1002	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1003	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1004	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1005	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	144.00	11	$ 1,584.00
1006	Holiday Inn	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.84	11	$ 174.24
1007	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1008	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1009	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1010	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1011	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1012	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1013	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	140.06	11	$ 1,540.66
1014	Hampton Inns	CJC_H&F 6.26_ SUS	6/29/2024	7/10/2024	$	15.40	11	$ 169.40
1015	WILLIAMSPORT HOTEL AND S	CJC_H&F 6.26_ SUS	6/30/2024	7/10/2024	$	3,638.75	10	$ 36,387.50
1016	KALAHARI RESORT - PA	CJC_6.29 H&F_NE	6/30/2024	7/9/2024	$	47.00	9	$ 423.00
1017	KALAHARI RESORT - PA	CJC_6.29 H&F_NE	6/30/2024	7/9/2024	$	5,526.30	9	$ 49,736.70
1018	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1019	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1020	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1021	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1022	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1023	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1024	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1025	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1026	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1027	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1028	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1029	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1030	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1031	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1032	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1033	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1034	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1035	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1036	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1037	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1038	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1039	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1040	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1041	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1042	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1043	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1044	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1045	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1046	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1047	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1048	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1049	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1050	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1051	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1052	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1053	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1054	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1055	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1056	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1057	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1058	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	130.66	8	$ 1,045.28
1059	Hampton Inns	CJC_6.26 H&F_CEN	6/30/2024	7/8/2024	$	14.37	8	$ 114.96
1060	Wyndham Hotels and Resorts	CJC_6.26 H&F_LAN	7/1/2024	7/10/2024	$	2,541.90	9	$ 22,877.10
1061	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1062	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1063	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1064	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1065	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1066	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1067	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1068	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1069	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1070	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1071	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1072	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1073	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1074	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1075	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1076	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1077	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1078	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1079	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1080	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1081	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1082	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1083	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1084	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1085	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1086	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1087	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1088	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1089	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1090	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1091	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1092	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1093	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1094	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90
1095	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	129.00	10	$ 1,290.00
1096	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$	14.19	10	$ 141.90

1097	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1098	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1099	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1100	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1101	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1102	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1103	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1104	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1105	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1106	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1107	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1108	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1109	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1110	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1111	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1112	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1113	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 129.00	10	$	1,290.00
1114	Hampton Inns	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 14.19	10	$	141.90
1115	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1116	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1117	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1118	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1119	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1120	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1121	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1122	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1123	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1124	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1125	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1126	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1127	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1128	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1129	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1130	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1131	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1132	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1133	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1134	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1135	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 108.00	10	$	1,080.00
1136	SPRINGHILL SUITES QUAK	CJC_6.26 H&F_LEH	6/28/2024	7/8/2024	$ 11.88	10	$	118.80
1137	KALAHARI RESORT - PA	CJC_6.21 H&F_NE	6/23/2024	7/16/2024	$ 2,292.56	23	$	52,728.88
1138	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 144.00	11	$	1,584.00
1139	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 14.40	11	$	158.40
1140	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 144.00	11	$	1,584.00
1141	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 14.40	11	$	158.40
1142	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 144.00	11	$	1,584.00
1143	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 14.40	11	$	158.40
1144	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 144.00	11	$	1,584.00
1145	Holiday Inn	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 14.40	11	$	158.40
1146	ALLENTOWN PARK HOTEL	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 6,298.00	11	$	69,278.00
1147	ALLENTOWN PARK HOTEL	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 377.88	11	$	4,156.68
1148	ALLENTOWN PARK HOTEL	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 251.92	11	$	2,771.12
1149	Best Western International	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 5,742.00	11	$	63,162.00
1150	Best Western International	H&F Storm (6.26.24) - LEH region	6/27/2024	7/8/2024	$ 574.20	11	$	6,316.20
1151	Best Western International	H&F Storm (6.26.24) - LEH region	6/28/2024	7/8/2024	$ 4,653.00	10	$	46,530.00
1152	Best Western International	H&F Storm (6.26.24) - LEH region	6/28/2024	7/8/2024	$ 465.30	10	$	4,653.00
1153	Best Western International	H&F Storm (6.26.24) - LEH region	6/29/2024	7/8/2024	$ 3,069.00	9	$	27,621.00
1154	Best Western International	H&F Storm (6.26.24) - LEH region	6/29/2024	7/8/2024	$ 306.90	9	$	2,762.10
1155	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1156	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 209.79	8	$	1,678.32
1157	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1158	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1159	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 209.79	8	$	1,678.32
1160	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 209.79	8	$	1,678.32
1161	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 187.59	8	$	1,500.72
1162	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 268.62	8	$	2,148.96
1163	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 209.79	8	$	1,678.32
1164	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 187.59	8	$	1,500.72
1165	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 187.59	8	$	1,500.72
1166	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1167	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1168	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 209.79	8	$	1,678.32
1169	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 187.59	8	$	1,500.72
1170	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 187.59	8	$	1,500.72
1171	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 268.62	8	$	2,148.96
1172	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1173	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 187.59	8	$	1,500.72
1174	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 209.79	8	$	1,678.32
1175	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 268.62	8	$	2,148.96
1176	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 187.59	8	$	1,500.72
1177	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1178	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1179	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1180	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 176.49	8	$	1,411.92
1181	Hampton Inns	MCBV Hampton Inn Hazleton 6.30	6/30/2024	7/8/2024	$ 209.79	8	$	1,678.32
1182	WOODLANDS RESORTS	MCBV Woodlands 6.30.24	6/30/2024	7/8/2024	$ 1,233.81	8	$	9,870.48
1183	PENN HARRIS HOTEL	MCBV Penn Harris 6.28.24	6/28/2024	7/8/2024	$ 2,736.15	10	$	27,361.50
1184	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 2,170.05	8	$	17,360.40
1185	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1186	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1187	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1188	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1189	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1190	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1191	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1192	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1193	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1194	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1195	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1196	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1197	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1198	PENN HARRIS HOTEL	MCBV Penn Harris 6.30.24	6/30/2024	7/8/2024	$ 94.35	8	$	754.80
1199	Wyndham Hotels and Resorts	MCBV Wyndham 6.29.24	6/29/2024	7/9/2024	$ 5,574.42	10	$	55,744.20
1200	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 130.66	9	$	1,175.94
1201	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 14.37	9	$	129.33
1202	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 130.66	9	$	1,175.94
1203	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 14.37	9	$	129.33
1204	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 130.66	9	$	1,175.94
1205	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 14.37	9	$	129.33
1206	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 130.66	9	$	1,175.94
1207	Hampton Inns	LYC_07.01.2024	6/30/2024	7/9/2024	$ 14.37	9	$	129.33
1208	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1209	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00

1210	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1211	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1212	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1213	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1214	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1215	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1216	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1217	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1218	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1219	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1220	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1221	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1222	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1223	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1224	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1225	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1226	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1227	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1228	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1229	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1230	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1231	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1232	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1233	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1234	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1235	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1236	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1237	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1238	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1239	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1240	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1241	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1242	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1243	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1244	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1245	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1246	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1247	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1248	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1249	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1250	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1251	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1252	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 129.00	14	$	1,806.00
1253	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/26/2024	7/11/2024	$ 12.90	15	$	193.50
1254	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1255	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1256	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1257	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1258	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1259	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1260	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1261	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1262	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1263	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1264	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1265	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1266	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1267	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1268	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1269	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1270	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1271	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1272	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1273	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1274	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1275	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1276	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1277	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1278	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1279	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1280	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1281	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1282	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1283	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1284	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1285	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1286	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1287	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1288	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1289	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1290	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1291	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1292	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1293	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1294	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1295	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1296	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1297	DELTA HOTELS	KHeese_06.27.2024 Storm Housing	6/27/2024	7/11/2024	$ 12.90	14	$	180.60
1298	RED LION HOTEL HARRISB	Storm 6/27/2024	6/28/2024	7/11/2024	$ 154.29	13	$	2,005.77
1299	RED LION HOTEL HARRISB	Storm 6/27/2024	6/27/2024	7/11/2024	$ 7,714.50	14	$	108,003.00
1300	COMFORT INN LAKE ARIEL	Storm 6/27/2024	6/25/2024	7/11/2024	$ 7,219.07	16	$	115,505.12
1301	COMFORT INN LAKE ARIEL	Storm 6/27/2024	6/24/2024	7/11/2024	$ 12,096.82	17	$	205,645.94
1302	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1303	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1304	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1305	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1306	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1307	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1308	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1309	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1310	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1311	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1312	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1313	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1314	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 139.00	22	$	3,058.00
1315	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 6.95	22	$	152.90
1316	SPOOKY NOOK SPORTS INC HO	H&F Storm (6.24.24) - LAN region	6/24/2024	7/16/2024	$ 8.34	22	$	183.48
1317	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1318	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1319	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1320	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1321	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1322	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20

1323	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1324	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1325	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1326	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1327	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1328	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1329	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1330	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1331	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1332	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1333	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1334	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1335	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1336	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1337	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1338	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1339	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1340	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1341	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1342	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1343	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1344	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1345	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1346	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1347	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1348	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1349	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1350	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1351	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1352	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1353	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1354	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1355	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1356	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1357	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1358	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1359	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1360	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1361	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1362	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1363	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1364	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1365	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1366	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1367	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1368	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1369	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1370	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1371	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1372	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1373	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1374	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1375	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1376	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1377	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1378	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1379	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1380	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1381	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1382	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1383	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1384	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1385	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1386	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1387	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1388	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1389	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1390	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1391	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1392	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1393	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1394	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1395	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1396	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1397	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1398	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1399	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1400	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1401	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1402	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1403	DELTA HOTELS	Delta 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 196.90	18	$	3,544.20
1404	PINE BARN INN	Pine Barn Inn 6.26.24	6/27/2024	7/10/2024	$ 3,999.00	13	$	51,987.00
1405	PINE BARN INN	Pine Barn Inn 6.26.24	6/27/2024	7/10/2024	$ 439.89	13	$	5,718.57
1406	Holiday Inn	Holiday Inn Express 6.2724	6/28/2024	7/10/2024	$ 2,877.30	12	$	34,527.60
1407	Holiday Inn	Holiday Inn Express 6.2724	6/28/2024	7/10/2024	$ 316.71	12	$	3,800.52
1408	Holiday Inn	Holiday Inn	6/28/2024	7/10/2024	$ 4,438.89	12	$	53,266.68
1409	Holiday Inn	Holiday Inn	6/28/2024	7/10/2024	$ 488.40	12	$	5,860.80
1410	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1411	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1412	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1413	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1414	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1415	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1416	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1417	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1418	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1419	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1420	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1421	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1422	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1423	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1424	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1425	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1426	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1427	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1428	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1429	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1430	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1431	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1432	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1433	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1434	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1435	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40

1436	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1437	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1438	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1439	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1440	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1441	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1442	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1443	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1444	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1445	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1446	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1447	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1448	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1449	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1450	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1451	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1452	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1453	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1454	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1455	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1456	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1457	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1458	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1459	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1460	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1461	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1462	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1463	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1464	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 70.00	22	$	1,540.00
1465	QUALITY INN & SUITES	Quality Inn 6.24.24	6/24/2024	7/16/2024	$ 7.70	22	$	169.40
1466	DELTA HOTELS	Delta 6/26 Storm 6/29 Stay	6/29/2024	7/19/2024	$ 6,594.50	20	$	131,890.00
1467	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1468	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1469	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1470	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1471	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1472	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1473	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1474	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1475	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1476	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1477	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1478	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1479	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1480	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1481	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1482	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1483	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1484	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1485	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1486	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1487	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1488	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/28 Stay	6/28/2024	7/16/2024	$ 82.50	18	$	1,485.00
1489	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1490	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1491	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1492	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1493	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1494	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1495	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1496	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1497	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1498	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1499	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1500	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1501	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1502	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1503	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1504	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1505	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1506	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1507	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1508	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1509	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1510	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1511	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1512	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1513	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1514	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1515	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1516	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1517	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 174.00	14	$	2,436.00
1518	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 17.40	14	$	243.60
1519	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 195.00	14	$	2,730.00
1520	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 19.50	14	$	273.00
1521	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 195.00	14	$	2,730.00
1522	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 19.50	14	$	273.00
1523	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 195.00	14	$	2,730.00
1524	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 19.50	14	$	273.00
1525	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 195.00	14	$	2,730.00
1526	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 19.50	14	$	273.00
1527	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1528	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1529	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1530	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1531	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1532	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1533	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1534	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1535	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1536	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1537	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1538	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1539	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1540	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1541	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1542	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1543	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1544	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00
1545	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 185.00	14	$	2,590.00
1546	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 195.00	14	$	2,730.00
1547	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 19.50	14	$	273.00
1548	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/27/2024	7/11/2024	$ 18.50	14	$	259.00

1549	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1550	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1551	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1552	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1553	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1554	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1555	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1556	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1557	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1558	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1559	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1560	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1561	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1562	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1563	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1564	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1565	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1566	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1567	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1568	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1569	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1570	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1571	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1572	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1573	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1574	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1575	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1576	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1577	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1578	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1579	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1580	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1581	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1582	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1583	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1584	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1585	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1586	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1587	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1588	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1589	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1590	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1591	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1592	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1593	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1594	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1595	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1596	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1597	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1598	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1599	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1600	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1601	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1602	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1603	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1604	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1605	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1606	ABEZA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1607	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1608	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1609	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1610	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1611	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1612	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1613	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1614	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1615	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1616	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1617	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 199.00	13	$ 2,587.00
1618	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1619	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1620	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1621	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1622	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1623	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1624	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1625	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1626	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1627	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1628	ABEXA - LDG - HYATT PLACE	KHeese_07.10.2024 Storm Housing	6/28/2024	7/11/2024	$ 19.90	13	$ 258.70
1629	Holiday Inn	Holiday Inn Express	6/25/2024	7/16/2024	$ 1,529.00	21	$ 32,109.00
1630	Holiday Inn	Holiday Inn Express	6/25/2024	7/16/2024	$ 168.19	21	$ 3,531.99
1631	COMFORT INN PA140	Comfort Inn 6/26 Storm 6/29 Stay	6/29/2024	7/12/2024	$ 1,155.00	13	$ 15,015.00
1632	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1633	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1634	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1635	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1636	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1637	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1638	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1639	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1640	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1641	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1642	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1643	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1644	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1645	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1646	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1647	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1648	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1649	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1650	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1651	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1652	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1653	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1654	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1655	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1656	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1657	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1658	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1659	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1660	Holiday Inn	Holiday Inn & Suites Allentown	6/29/2024	7/18/2024	$ 141.90	19	$ 2,696.10
1661	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$ 2,618.00

1662	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1663	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1664	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1665	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1666	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1667	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1668	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1669	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1670	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1671	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1672	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1673	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1674	HAWTHORN SUITES BY WYNDHA	Hawthorne	6/28/2024	7/18/2024	$ 130.90	20	$	2,618.00
1675	ALLENTOWN PARK HOTEL	Allentown Park	6/29/2024	7/15/2024	$ 3,762.00	16	$	60,192.00
1676	Fairfield Inns	Fairfield	6/28/2024	7/15/2024	$ 7,054.30	17	$	119,923.10
1677	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1678	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 150.47	20	$	3,009.40
1679	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1680	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1681	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1682	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1683	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1684	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1685	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1686	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1687	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1688	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1689	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1690	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1691	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1692	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1693	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1694	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1695	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1696	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1697	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 120.77	20	$	2,415.40
1698	SLEEP INN ALLENTOWN	Sleep Inn	6/29/2024	7/19/2024	$ 131.66	20	$	2,633.20
1699	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1700	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1701	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1702	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1703	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1704	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1705	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1706	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1707	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1708	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1709	SLEEP INN ALLENTOWN	Sleep Inn	6/28/2024	7/19/2024	$ 131.66	21	$	2,764.86
1710	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 143.19	16	$	2,291.04
1711	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 143.19	16	$	2,291.04
1712	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 144.19	16	$	2,307.04
1713	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 143.19	16	$	2,291.04
1714	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 158.18	16	$	2,530.88
1715	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 143.19	16	$	2,291.04
1716	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 158.18	16	$	2,530.88
1717	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 143.19	16	$	2,291.04
1718	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 143.19	16	$	2,291.04
1719	Holiday Inn	Quakertown Hol Inn	6/29/2024	7/15/2024	$ 143.19	16	$	2,291.04
1720	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1721	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1722	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1723	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1724	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1725	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1726	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1727	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1728	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1729	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1730	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1731	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1732	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1733	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1734	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1735	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1736	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1737	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1738	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1739	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1740	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1741	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1742	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1743	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1744	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 85.00	12	$	1,020.00
1745	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 5.10	12	$	61.20
1746	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	7/1/2024	7/13/2024	$ 4.25	12	$	51.00
1747	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1748	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1749	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1750	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1751	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1752	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1753	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1754	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1755	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1756	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1757	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1758	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1759	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1760	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1761	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1762	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1763	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1764	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1765	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1766	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1767	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1768	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1769	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1770	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1771	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1772	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1773	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1774	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00

1775	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1776	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1777	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1778	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1779	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1780	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1781	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1782	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1783	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1784	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1785	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1786	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1787	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1788	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1789	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1790	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1791	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1792	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1793	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1794	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1795	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1796	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1797	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1798	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1799	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1800	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1801	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1802	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1803	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1804	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1805	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1806	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1807	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1808	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1809	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1810	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1811	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1812	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1813	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1814	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1815	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1816	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1817	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1818	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1819	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1820	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1821	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1822	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1823	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1824	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1825	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1826	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1827	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1828	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1829	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1830	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1831	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1832	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1833	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1834	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1835	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1836	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1837	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1838	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1839	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1840	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1841	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1842	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1843	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1844	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1845	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1846	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1847	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1848	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1849	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1850	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1851	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1852	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1853	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1854	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1855	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1856	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1857	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1858	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1859	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1860	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1861	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1862	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1863	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1864	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1865	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1866	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1867	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1868	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1869	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1870	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1871	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1872	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1873	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1874	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1875	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1876	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1877	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1878	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1879	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1880	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1881	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1882	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1883	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1884	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25
1885	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	85.00	13	$ 1,105.00
1886	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	5.10	13	$ 66.30
1887	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$	4.25	13	$ 55.25

1888	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1889	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1890	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1891	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1892	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1893	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1894	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1895	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1896	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1897	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1898	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1899	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1900	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1901	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1902	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1903	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1904	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1905	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1906	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1907	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1908	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1909	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1910	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1911	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1912	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1913	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1914	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1915	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1916	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1917	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1918	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1919	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1920	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1921	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1922	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1923	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1924	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 85.00	13	$	1,105.00
1925	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 5.10	13	$	66.30
1926	PENN HARRIS HOTEL	Penn Harris Hotel 6/29/2024	6/30/2024	7/13/2024	$ 4.25	13	$	55.25
1927	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1928	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1929	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1930	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1931	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1932	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1933	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1934	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1935	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1936	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1937	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1938	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1939	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1940	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1941	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1942	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1943	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1944	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1945	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1946	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1947	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1948	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1949	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1950	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1951	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1952	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1953	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1954	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1955	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1956	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1957	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1958	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1959	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1960	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1961	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1962	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1963	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1964	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1965	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1966	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1967	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1968	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1969	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1970	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1971	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1972	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1973	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1974	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1975	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1976	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1977	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1978	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1979	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1980	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1981	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1982	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1983	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1984	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1985	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1986	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1987	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1988	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1989	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1990	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1991	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1992	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1993	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1994	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1995	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1996	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
1997	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
1998	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
1999	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2000	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58

2001	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2002	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2003	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2004	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2005	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2006	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2007	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2008	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2009	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2010	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2011	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2012	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2013	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2014	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2015	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2016	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2017	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2018	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2019	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2020	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2021	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2022	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2023	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 149.49	14	$	2,092.86
2024	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 7.47	14	$	104.58
2025	Best Western International	Best Western WB 6/28/2024	6/29/2024	7/13/2024	$ 8.97	14	$	125.58
2026	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2027	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2028	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2029	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2030	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2031	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2032	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2033	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2034	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2035	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2036	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2037	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2038	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2039	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2040	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2041	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2042	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2043	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2044	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2045	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2046	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2047	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2048	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2049	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2050	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2051	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2052	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2053	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2054	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2055	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2056	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2057	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2058	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2059	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2060	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2061	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2062	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 95.00	14	$	1,330.00
2063	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 4.75	14	$	66.50
2064	Hampton Inns	Hampton Inn Danville Susq 6/28	6/29/2024	7/13/2024	$ 5.70	14	$	79.80
2065	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2066	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2067	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2068	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2069	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2070	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2071	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2072	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2073	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2074	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2075	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2076	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2077	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2078	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2079	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2080	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2081	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2082	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2083	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2084	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2085	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2086	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2087	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2088	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2089	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2090	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2091	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2092	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2093	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2094	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2095	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2096	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2097	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2098	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2099	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2100	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2101	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2102	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2103	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2104	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2105	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2106	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2107	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2108	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2109	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2110	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00
2111	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 5.95	18	$	107.10
2112	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 7.14	18	$	128.52
2113	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$ 119.00	18	$	2,142.00

2114	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2115	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2116	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2117	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2118	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2119	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2120	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2121	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2122	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2123	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2124	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2125	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2126	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2127	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2128	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	119.00	18	$ 2,142.00
2129	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	5.95	18	$ 107.10
2130	Fairfield Inns	Fairfield Inn WB Central	6/28/2024	7/16/2024	$	7.14	18	$ 128.52
2131	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2132	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2133	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2134	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2135	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2136	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2137	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2138	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2139	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2140	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2141	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2142	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2143	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2144	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2145	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2146	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2147	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2148	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2149	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2150	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2151	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2152	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2153	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2154	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2155	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2156	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2157	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2158	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2159	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2160	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2161	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2162	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2163	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2164	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2165	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2166	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2167	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2168	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2169	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2170	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2171	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2172	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2173	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2174	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2175	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2176	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2177	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2178	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2179	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2180	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2181	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2182	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2183	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2184	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2185	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2186	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2187	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2188	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2189	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2190	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2191	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2192	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2193	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2194	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2195	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2196	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2197	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2198	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2199	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2200	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2201	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2202	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2203	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2204	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2205	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2206	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2207	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2208	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2209	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2210	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2211	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2212	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2213	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2214	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2215	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2216	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2217	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2218	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2219	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2220	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2221	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2222	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2223	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2224	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2225	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2226	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18

2227	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2228	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2229	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2230	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	159.00	17	$ 2,703.00
2231	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	7.95	17	$ 135.15
2232	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	9.54	17	$ 162.18
2233	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	169.00	17	$ 2,873.00
2234	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	8.45	17	$ 143.65
2235	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	10.14	17	$ 172.38
2236	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	169.00	17	$ 2,873.00
2237	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	8.45	17	$ 143.65
2238	Hampton Inns	Hampton Inn WB Central 6/28	6/29/2024	7/16/2024	$	10.14	17	$ 172.38
2239		JLS 7_15_2024	7/15/2024	7/26/2024	$	62.98	11	$ 692.78
2240	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2241	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2242	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2243	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2244	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2245	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2246	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2247	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2248	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2249	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2250	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2251	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2252	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2253	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2254	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2255	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2256	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2257	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2258	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2259	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2260	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2261	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2262	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2263	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2264	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2265	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2266	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2267	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2268	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2269	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2270	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2271	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2272	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2273	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2274	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2275	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2276	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2277	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2278	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2279	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2280	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2281	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2282	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2283	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2284	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2285	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2286	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2287	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2288	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2289	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2290	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2291	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2292	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2293	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2294	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2295	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2296	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2297	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2298	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2299	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2300	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2301	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2302	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2303	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2304	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2305	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2306	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2307	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2308	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2309	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2310	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2311	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2312	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2313	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2314	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2315	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2316	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2317	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2318	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2319	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2320	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2321	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2322	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2323	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2324	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2325	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2326	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2327	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2328	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2329	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2330	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2331	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2332	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2333	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2334	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2335	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2336	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2337	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2338	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2339	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00

2340	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2341	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2342	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2343	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2344	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2345	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2346	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2347	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2348	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2349	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2350	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2351	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2352	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2353	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2354	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2355	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2356	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2357	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2358	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2359	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2360	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2361	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2362	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2363	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2364	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2365	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2366	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2367	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2368	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2369	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2370	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2371	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2372	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2373	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2374	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2375	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2376	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2377	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2378	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2379	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2380	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2381	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2382	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2383	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2384	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2385	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2386	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2387	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2388	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2389	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2390	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2391	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2392	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2393	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2394	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2395	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2396	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2397	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2398	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2399	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2400	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2401	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2402	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2403	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2404	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2405	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2406	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2407	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2408	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2409	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2410	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2411	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2412	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2413	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2414	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2415	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2416	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2417	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2418	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2419	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2420	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2421	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2422	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2423	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2424	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2425	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2426	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2427	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2428	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2429	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2430	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2431	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2432	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2433	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2434	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2435	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2436	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2437	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2438	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2439	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2440	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2441	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2442	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2443	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2444	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2445	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2446	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2447	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2448	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2449	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65
2450	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	109.00	17	$ 1,853.00
2451	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	6.54	17	$ 111.18
2452	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$	5.45	17	$ 92.65

2453	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2454	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2455	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2456	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2457	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2458	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2459	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2460	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2461	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2462	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2463	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2464	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2465	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2466	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2467	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2468	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2469	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2470	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2471	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2472	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2473	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2474	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2475	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2476	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2477	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2478	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2479	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2480	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2481	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2482	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2483	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2484	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2485	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2486	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2487	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2488	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2489	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2490	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2491	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2492	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2493	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2494	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2495	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2496	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2497	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2498	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2499	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2500	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2501	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2502	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2503	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2504	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2505	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2506	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2507	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2508	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2509	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2510	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2511	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2512	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2513	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2514	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2515	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2516	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2517	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2518	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2519	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2520	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2521	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2522	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2523	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2524	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2525	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2526	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2527	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2528	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2529	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2530	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2531	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2532	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2533	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2534	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2535	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2536	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2537	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2538	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2539	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2540	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2541	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2542	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2543	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2544	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2545	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2546	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2547	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2548	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2549	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2550	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2551	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2552	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2553	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2554	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2555	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 109.00	17	$	1,853.00
2556	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 6.54	17	$	111.18
2557	Holiday Inn	Holiday Inn WB Central 6/28	6/29/2024	7/16/2024	$ 5.45	17	$	92.65
2558	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2559	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2560	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2561	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2562	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2563	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2564	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2565	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66

2566	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2567	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2568	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2569	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2570	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2571	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2572	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2573	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2574	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2575	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2576	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2577	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2578	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2579	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2580	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2581	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2582	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2583	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2584	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2585	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2586	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2587	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2588	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2589	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2590	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2591	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2592	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2593	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2594	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2595	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2596	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2597	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2598	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2599	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2600	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2601	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2602	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2603	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2604	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2605	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2606	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2607	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2608	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2609	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2610	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2611	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2612	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2613	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2614	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2615	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2616	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2617	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2618	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2619	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2620	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2621	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2622	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2623	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2624	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2625	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2626	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2627	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2628	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2629	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2630	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2631	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2632	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2633	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2634	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2635	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2636	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2637	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2638	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2639	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2640	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2641	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2642	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2643	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2644	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2645	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2646	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2647	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2648	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2649	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2650	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2651	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2652	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2653	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2654	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2655	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2656	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2657	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2658	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2659	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2660	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2661	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2662	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2663	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2664	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2665	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2666	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2667	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2668	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2669	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2670	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2671	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2672	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2673	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2674	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2675	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66
2676	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2677	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2678	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.98	17	$	84.66

2679	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 4.15	17	$	70.55
2680	COMFORT INN W. HAZLETON	Comfort Inn WHzl Central 6/28	6/29/2024	7/16/2024	$ 82.95	17	$	1,410.15
2681	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2682	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2683	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2684	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2685	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2686	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2687	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2688	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2689	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2690	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2691	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2692	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2693	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2694	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2695	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2696	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2697	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2698	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2699	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2700	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2701	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2702	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2703	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2704	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2705	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2706	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2707	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2708	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2709	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2710	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2711	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2712	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2713	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2714	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2715	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2716	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2717	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2718	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2719	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2720	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2721	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2722	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2723	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2724	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2725	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2726	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2727	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2728	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2729	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2730	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2731	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2732	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2733	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2734	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2735	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2736	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2737	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2738	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2739	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2740	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2741	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2742	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2743	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2744	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2745	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2746	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2747	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2748	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2749	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2750	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2751	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2752	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2753	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2754	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2755	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2756	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2757	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2758	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2759	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2760	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2761	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2762	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2763	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2764	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2765	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2766	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2767	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2768	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2769	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2770	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2771	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2772	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2773	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2774	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2775	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2776	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2777	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2778	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2779	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2780	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2781	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2782	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2783	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2784	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2785	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2786	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2787	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15
2788	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 7.14	17	$	121.38
2789	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 119.00	17	$	2,023.00
2790	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.00	17	$	85.00
2791	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$ 5.95	17	$	101.15

2792	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2793	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2794	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2795	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2796	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2797	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2798	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2799	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2800	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2801	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	119.00	17	$ 2,023.00
2802	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.00	17	$ 85.00
2803	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	5.95	17	$ 101.15
2804	WOODLANDS RESORTS	Woodlands Inn&Rsrt WB Cntrl 6/28	6/29/2024	7/16/2024	$	7.14	17	$ 121.38
2805	KALAHARI RESORT - PA	Housing - Kalahari 6/29-6/30	6/29/2024	7/25/2024	$	339.00	26	$ 8,814.00
2806	KALAHARI RESORT - PA	Housing - Kalahari 6/29-6/30	6/30/2024	7/25/2024	$	24,684.14	25	$ 617,103.50
2807	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2808	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2809	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2810	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2811	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2812	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2813	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2814	Holiday Inn	628 Hol Inn Allentown West	6/28/2024	7/17/2024	$	97.90	19	$ 1,860.10
2815	SCH USA LLC - RESORT2	July Expense #12	7/10/2024	7/19/2024	$	2,207.62	9	$ 19,868.58
2816	SCH USA LLC - RESORT2	July Expense #12	7/10/2024	7/19/2024	$	155.38	9	$ 1,398.42
2817	COUNTRY INN BY CARLSON	July Expense #13	7/10/2024	7/19/2024	$	2,376.00	9	$ 21,384.00
2818	COUNTRY INN BY CARLSON	July Expense #13	7/10/2024	7/19/2024	$	261.36	9	$ 2,352.24
2819	Hampton Inns	Hampton Inn Quak	6/29/2024	7/19/2024	$	2,434.23	20	$ 48,684.60
2820	Hampton Inns	Hampton Inn Quak	6/29/2024	7/19/2024	$	143.19	20	$ 2,863.80
2821	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$	139.00	13	$ 1,807.00
2822	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$	8.34	13	$ 108.42
2823	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$	6.95	13	$ 90.35
2824	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$	139.00	13	$ 1,807.00
2825	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$	8.34	13	$ 108.42
2826	Hampton Inns	7/16/24 Storm - H&F	7/16/2024	7/29/2024	$	6.95	13	$ 90.35
2827	Hampton Inns	Lancaster Storm Support 6.29.24	6/29/2024	7/22/2024	$	(13.32)	23	$ (306.36)
2828	LEHIGH SERVICE	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$	2.11	37	$ 78.07
2829	PJW - WALBERT	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$	777.15	37	$ 28,754.55
2830	SLICE*MAMASFAMOUSPIZZA	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$	381.19	37	$ 14,104.03
2831	PJW - WALBERT	7/17-7/18 PUC Reportable Storm	7/17/2024	8/23/2024	$	707.98	37	$ 26,195.26
2832	WEGMANS ALLENTOWN #79	7/17-7/18 PUC Reportable Storm	7/16/2024	8/23/2024	$	252.84	38	$ 9,607.92
2833	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2834	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2835	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2836	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2837	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2838	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2839	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2840	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2841	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2842	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2843	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2844	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2845	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2846	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2847	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2848	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2849	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2850	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2851	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2852	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2853	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2854	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2855	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2856	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2857	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2858	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2859	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2860	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2861	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2862	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2863	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2864	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2865	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2866	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2867	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2868	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2869	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2870	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2871	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2872	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2873	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2874	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2875	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2876	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2877	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2878	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2879	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2880	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2881	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2882	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2883	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2884	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2885	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2886	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2887	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2888	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2889	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2890	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2891	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2892	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2893	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2894	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2895	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2896	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2897	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2898	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2899	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2900	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2901	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2902	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2903	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2904	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16

2905	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2906	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2907	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2908	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2909	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2910	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2911	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2912	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2913	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2914	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2915	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2916	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2917	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2918	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2919	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2920	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2921	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2922	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2923	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	129.00	34	$ 4,386.00
2924	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	6.45	34	$ 219.30
2925	Fairfield Inns	JLS 7_23_2024	7/16/2024	8/19/2024	$	7.74	34	$ 263.16
2926	HOTEL ANTHRACITE	JLS 7_23_2024	7/16/2024	8/19/2024	$	5,289.00	34	$ 179,826.00
2927	HOTEL ANTHRACITE	JLS 7_23_2024	7/16/2024	8/19/2024	$	1,169.73	34	$ 39,770.82
2928	HOTEL ANTHRACITE	JLS 7_23_2024	7/17/2024	8/19/2024	$	3,870.00	33	$ 127,710.00
2929	HOTEL ANTHRACITE	JLS 7_23_2024	7/17/2024	8/19/2024	$	757.50	33	$ 24,997.50
2930	Sheraton	H&F ANZ Hotel Expenses	6/24/2024	8/25/2024	$	2,516.00	62	$ 155,992.00
2931	Sheraton	H&F ANZ Hotel Expenses	6/25/2024	8/25/2024	$	327.08	61	$ 19,951.88
2932	COMFORT SUITES CAMP HILL	JulieJohnsonStorm	6/28/2024	9/7/2024	$	2,040.00	71	$ 144,840.00
2933	COMFORT SUITES CAMP HILL	JulieJohnsonStorm	6/28/2024	9/7/2024	$	224.40	71	$ 15,932.40
2934	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$	12,175.87	71	$ 864,486.77
2935	PENN HARRIS HOTEL	juliejohnsonpennharris	6/27/2024	9/7/2024	$	8,900.00	72	$ 640,800.00
2936	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$	5,627.07	71	$ 399,521.97
2937	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$	695.48	71	$ 49,379.08
2938	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$	1,504.88	71	$ 106,846.48
2939	PENN HARRIS HOTEL	juliejohnsonpennharris	6/28/2024	9/7/2024	$	1,100.00	71	$ 78,100.00
2940	BUDDIES' NEW YORK BAGELS	7/15 Storm Support Meal	7/16/2024	7/29/2024	$	183.00	13	$ 2,379.00
2941	HOTEL ANTHRACITE	Housing & Feeding 7/15/24 storm	7/18/2024	8/15/2024	$	2,193.00	28	$ 61,404.00
2942	HOTEL ANTHRACITE	Housing & Feeding 7/15/24 storm	7/18/2024	8/15/2024	$	429.25	28	$ 12,019.00
2943	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	99.00	29	$ 2,871.00
2944	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	9.90	29	$ 287.10
2945	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	99.00	29	$ 2,871.00
2946	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	9.90	29	$ 287.10
2947	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	99.00	29	$ 2,871.00
2948	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	9.90	29	$ 287.10
2949	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	99.00	29	$ 2,871.00
2950	Hampton Inns	Housing & Feeding 7/15/24 storm	7/17/2024	8/15/2024	$	9.90	29	$ 287.10
2951	PENN HARRIS HOTEL	juliejohnsonPUCStorm072524	7/19/2024	9/9/2024	$	85.00	52	$ 4,420.00
2952	PENN HARRIS HOTEL	juliejohnsonPUCStorm072524	7/19/2024	9/9/2024	$	9.35	52	$ 486.20
2953	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2954	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2955	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2956	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2957	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2958	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2959	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2960	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2961	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2962	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2963	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2964	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2965	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2966	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2967	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2968	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2969	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2970	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2971	Hampton Inns	Hampton Inn	6/29/2024	7/25/2024	$	126.54	26	$ 3,290.04
2972	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2973	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2974	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2975	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2976	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2977	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2978	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2979	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2980	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2981	Holiday Inn	7-15-24 Storm Hotel Charges	7/16/2024	7/25/2024	$	140.97	9	$ 1,268.73
2982	RED ROBIN 325	7-15-24 Storm ECC/DCC Meals	7/20/2024	7/25/2024	$	1,024.71	5	$ 5,123.55
2983	GRILL LIFE BARBECUE	7-15-24 Storm ECC/DCC Meals	7/17/2024	7/25/2024	$	904.01	8	$ 7,232.08
2984		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	24.96	83	$ 2,071.47
2985		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	24.96	83	$ 2,071.47
2986		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	24.96	83	$ 2,071.47
2987		Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	24.96	83	$ 2,071.47
2988	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	2.35	83	$ 195.05
2989	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	2.35	83	$ 195.05
2990	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	2.35	83	$ 195.05
2991	PA Turnpike	Mileage Welker May-Jun 2024	5/9/2024	7/31/2024	$	2.35	83	$ 195.05
2992		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$	28.31	82	$ 2,321.22
2993		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$	28.31	82	$ 2,321.22
2994		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$	28.31	82	$ 2,321.22
2995		Mileage Welker May-Jun 2024	5/10/2024	7/31/2024	$	28.31	82	$ 2,321.22
2996		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	26.30	77	$ 2,024.91
2997		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	26.30	77	$ 2,024.91
2998		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	26.30	77	$ 2,024.91
2999		Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	26.30	77	$ 2,024.91
3000	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	2.35	77	$ 180.95
3001	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	2.35	77	$ 180.95
3002	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	2.35	77	$ 180.95
3003	PA Turnpike	Mileage Welker May-Jun 2024	5/15/2024	7/31/2024	$	2.35	77	$ 180.95
3004		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$	19.43	76	$ 1,476.68
3005		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$	19.43	76	$ 1,476.68
3006		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$	19.43	76	$ 1,476.68
3007		Mileage Welker May-Jun 2024	5/16/2024	7/31/2024	$	19.43	76	$ 1,476.68
3008		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	24.96	72	$ 1,796.94
3009		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	24.96	72	$ 1,796.94
3010		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	24.96	72	$ 1,796.94
3011		Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	24.96	72	$ 1,796.94
3012	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	2.35	72	$ 169.20
3013	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	2.35	72	$ 169.20
3014	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	2.35	72	$ 169.20
3015	PA Turnpike	Mileage Welker May-Jun 2024	5/20/2024	7/31/2024	$	2.35	72	$ 169.20
3016		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$	26.63	70	$ 1,864.28
3017		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$	26.63	70	$ 1,864.28

3018		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 26.63	70	$ 1,864.28
3019		Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 26.63	70	$ 1,864.28
3020	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50
3021	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50
3022	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50
3023	PA Turnpike	Mileage Welker May-Jun 2024	5/22/2024	7/31/2024	$ 2.35	70	$ 164.50
3024		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3025		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3026		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3027		Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 24.46	62	$ 1,516.21
3028	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3029	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3030	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3031	PA Turnpike	Mileage Welker May-Jun 2024	5/30/2024	7/31/2024	$ 1.18	62	$ 72.85
3032		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3033		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3034		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3035		Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 24.96	58	$ 1,447.54
3036	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3037	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3038	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3039	PA Turnpike	Mileage Welker May-Jun 2024	6/3/2024	7/31/2024	$ 2.35	58	$ 136.30
3040		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3041		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3042		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3043		Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 24.96	57	$ 1,422.58
3044	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3045	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3046	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3047	PA Turnpike	Mileage Welker May-Jun 2024	6/4/2024	7/31/2024	$ 1.18	57	$ 66.98
3048	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3049	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3050	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3051	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 7.47	105	$ 784.35
3052	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 8.97	105	$ 941.85
3053	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3054	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3055	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3056	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3057	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3058	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3059	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3060	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3061	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3062	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3063	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3064	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3065	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3066	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3067	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3068	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3069	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3070	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3071	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3072	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3073	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3074	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3075	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3076	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3077	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3078	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3079	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3080	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3081	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3082	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3083	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3084	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3085	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3086	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3087	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3088	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3089	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3090	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3091	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3092	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3093	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3094	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3095	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3096	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3097	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3098	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3099	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3100	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3101	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3102	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3103	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3104	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3105	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3106	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3107	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3108	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3109	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3110	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3111	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3112	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3113	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3114	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3115	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3116	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3117	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3118	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3119	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3120	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3121	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3122	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3123	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3124	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3125	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3126	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3127	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3128	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20
3129	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 149.46	105	$ 15,693.30
3130	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$ 16.44	105	$ 1,726.20

3131	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3132	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3133	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3134	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3135	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3136	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	7.47	105	$ 784.35
3137	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	8.97	105	$ 941.85
3138	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3139	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3140	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3141	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3142	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3143	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	16.44	105	$ 1,726.20
3144	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/28/2024	10/11/2024	$	149.46	105	$ 15,693.30
3145	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/30/2024	10/11/2024	$	16.44	103	$ 1,693.32
3146	Hampton Inns	Hampton Inn Pine Grov Storm 6-28	6/29/2024	10/11/2024	$	243.09	104	$ 25,281.36
3147	Holiday Inn	Holiday Inn Wilkes Bar Strm 6-28	6/29/2024	10/15/2024	$	4,539.93	108	$ 490,312.44
3148	Best Western International	Best Western Plus Storm 6-28	6/30/2024	8/13/2024	$	824.38	44	$ 36,272.72
3149	Best Western International	Best Western Plus Storm 6-28	6/29/2024	8/13/2024	$	7,496.03	45	$ 337,321.35
3150	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel	7/18/2024	7/31/2024	$	9,968.00	13	$ 129,584.00
3151	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel	7/18/2024	7/31/2024	$	1,096.48	13	$ 14,254.24
3152	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel 12 Rooms	7/19/2024	9/23/2024	$	1,068.00	66	$ 70,488.00
3153	SPOOKY NOOK SPORTS INC HO	Warehouse Hotel 12 Rooms	7/19/2024	9/23/2024	$	117.48	66	$ 7,753.68
3154	Wyndham Hotels and Resorts	Wyndham $4,417.80	7/17/2024	9/23/2024	$	3,980.00	68	$ 270,640.00
3155	Wyndham Hotels and Resorts	Wyndham $4,417.80	7/17/2024	9/23/2024	$	437.80	68	$ 29,770.40
3156	Wyndham Hotels and Resorts	Wyndham $13,474.29	7/18/2024	7/31/2024	$	12,139.00	13	$ 157,807.00
3157	Wyndham Hotels and Resorts	Wyndham $13,474.29	7/18/2024	7/31/2024	$	1,335.29	13	$ 17,358.77
3158	Wyndham Hotels and Resorts	Wydham $4859.58	7/17/2024	7/31/2024	$	4,378.00	14	$ 61,292.00
3159	Wyndham Hotels and Resorts	Wydham $4859.58	7/17/2024	7/31/2024	$	481.58	14	$ 6,742.12
3160	Wyndham Hotels and Resorts	Wyndham $17,671.20	7/17/2024	7/31/2024	$	15,920.00	14	$ 222,880.00
3161	Wyndham Hotels and Resorts	Wyndham $17,671.20	7/17/2024	7/31/2024	$	1,751.20	14	$ 24,516.80
3162	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3163	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3164	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3165	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3166	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3167	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3168	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3169	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3170	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3171	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3172	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3173	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3174	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3175	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3176	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3177	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3178	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3179	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3180	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3181	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3182	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3183	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3184	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3185	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3186	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	70.00	56	$ 3,920.00
3187	QUALITY INN & SUITES	Quality Inn	6/30/2024	8/25/2024	$	7.70	56	$ 431.20
3188	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3189	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3190	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3191	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3192	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3193	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3194	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3195	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3196	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3197	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3198	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3199	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3200	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3201	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3202	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3203	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3204	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3205	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3206	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3207	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3208	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3209	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3210	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3211	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3212	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3213	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3214	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3215	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3216	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3217	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3218	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3219	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3220	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	70.00	66	$ 4,620.00
3221	QUALITY INN & SUITES	Quality Inn	7/3/2024	9/7/2024	$	7.70	66	$ 508.20
3222	Best Western International	SureStay - July 15 Storm	7/16/2024	8/8/2024	$	10,998.90	23	$ 252,974.70
3223	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/17/2024	8/2/2024	$	119.00	16	$ 1,904.00
3224	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/17/2024	8/2/2024	$	7.14	16	$ 114.24
3225	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/17/2024	8/2/2024	$	4.76	16	$ 76.16
3226	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3227	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3228	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3229	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3230	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3231	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3232	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3233	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3234	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3235	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3236	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3237	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3238	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3239	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3240	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3241	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3242	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50
3243	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$	130.90	15	$ 1,963.50

3244	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$ 130.90	15	$	1,963.50
3245	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$ 130.90	15	$	1,963.50
3246	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$ 130.90	15	$	1,963.50
3247	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$ 130.90	15	$	1,963.50
3248	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$ 130.90	15	$	1,963.50
3249	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$ 130.90	15	$	1,963.50
3250	FOUR POINTS ALLENTOWN LEH	Four Points - July 15 Storm	7/18/2024	8/2/2024	$ 130.90	15	$	1,963.50
3251	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3252	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3253	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3254	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3255	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3256	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3257	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3258	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3259	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3260	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3261	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3262	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3263	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 159.00	16	$	2,544.00
3264	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3265	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3266	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3267	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3268	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3269	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3270	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3271	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3272	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3273	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3274	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3275	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3276	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 6.36	16	$	101.76
3277	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3278	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3279	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3280	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3281	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3282	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3283	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3284	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3285	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3286	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3287	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3288	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3289	DELTA HOTELS	Delta Hotel - July 15 Storm	7/17/2024	8/2/2024	$ 9.54	16	$	152.64
3290	DELTA HOTELS	Delta Hotels7-16 Only-July15Stor	7/16/2024	8/2/2024	$ 174.90	17	$	2,973.30
3291	Hampton Inns	Hampton Inn - July 15 Storm	7/16/2024	8/2/2024	$ 1,415.70	17	$	24,066.90
3292	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/18/2024	8/8/2024	$ 171.64	21	$	3,604.44
3293	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 171.64	22	$	3,776.08
3294	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 161.31	22	$	3,548.82
3295	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 161.31	22	$	3,548.82
3296	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 171.64	22	$	3,776.08
3297	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 161.31	22	$	3,548.82
3298	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 171.64	22	$	3,776.08
3299	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 171.64	22	$	3,776.08
3300	HOMEWOOD SUITES	Homewood Suites - July 15 Storm	7/17/2024	8/8/2024	$ 171.64	22	$	3,776.08
3301	Holiday Inn	Holiday Inn - July 15 Storm	7/17/2024	8/2/2024	$ 2,379.09	16	$	38,065.44
3302	CHATEAU RESORT & CONFE	Storm hotel stay	7/16/2024	8/6/2024	$ 1,909.00	21	$	40,089.00
3303	CHATEAU RESORT & CONFE	Storm hotel stay	7/16/2024	8/6/2024	$ 171.81	21	$	3,608.01
3304	CHATEAU RESORT & CONFE	Storm hotel stay	7/17/2024	8/6/2024	$ 1,909.00	20	$	38,180.00
3305	CHATEAU RESORT & CONFE	Storm hotel stay	7/17/2024	8/6/2024	$ 171.81	20	$	3,436.20
3306	CHATEAU RESORT & CONFE	Storm hotel stay	7/18/2024	8/6/2024	$ 5,810.00	19	$	110,390.00
3307	CHATEAU RESORT & CONFE	Storm hotel stay	7/18/2024	8/6/2024	$ 522.90	19	$	9,935.10
3308	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3309	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3310	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3311	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3312	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3313	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3314	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3315	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3316	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3317	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3318	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3319	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3320	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3321	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3322	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3323	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3324	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3325	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3326	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3327	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3328	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3329	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3330	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3331	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3332	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3333	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3334	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3335	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3336	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3337	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3338	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3339	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3340	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3341	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3342	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3343	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3344	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3345	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3346	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3347	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3348	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3349	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3350	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3351	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3352	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00
3353	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 12.87	22	$	283.14
3354	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 99.00	21	$	2,079.00
3355	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$ 12.87	21	$	270.27
3356	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$ 99.00	22	$	2,178.00

3357	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3358	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3359	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3360	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3361	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3362	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3363	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3364	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3365	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3366	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3367	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3368	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3369	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3370	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3371	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3372	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3373	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3374	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3375	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3376	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3377	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3378	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3379	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3380	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3381	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3382	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3383	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3384	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3385	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3386	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3387	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3388	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3389	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3390	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3391	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3392	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3393	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3394	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3395	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3396	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	99.00	22	$ 2,178.00
3397	Holiday Inn	Storm hotel stay	7/15/2024	8/6/2024	$	12.87	22	$ 283.14
3398	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	99.00	21	$ 2,079.00
3399	Holiday Inn	Storm hotel stay	7/16/2024	8/6/2024	$	12.87	21	$ 270.27
3400	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	99.00	20	$ 1,980.00
3401	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	12.87	20	$ 257.40
3402	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	3,366.00	20	$ 67,320.00
3403	Hampton Inns	Storm hotel stay	7/17/2024	8/6/2024	$	437.58	20	$ 8,751.60
3404	Sheraton	Storm hotel stay	7/16/2024	8/6/2024	$	1,480.00	21	$ 31,080.00
3405	Sheraton	Storm hotel stay	7/16/2024	8/6/2024	$	192.40	21	$ 4,040.40
3406	Residence Inns	Storm hotel stay	7/17/2024	8/6/2024	$	205.00	20	$ 4,100.00
3407	Residence Inns	Storm hotel stay	7/17/2024	8/6/2024	$	12.30	20	$ 246.00
3408	Residence Inns	Storm hotel stay	7/17/2024	8/6/2024	$	10.25	20	$ 205.00
3409	ALLENTOWN PARK HOTEL	Storm hotel stay	7/18/2024	8/7/2024	$	1,504.00	20	$ 30,080.00
3410	ALLENTOWN PARK HOTEL	Storm hotel stay	7/18/2024	8/7/2024	$	150.40	20	$ 3,008.00
3411	ALLENTOWN PARK HOTEL	Storm hotel stay	7/19/2024	8/7/2024	$	1,504.00	19	$ 28,576.00
3412	ALLENTOWN PARK HOTEL	Storm hotel stay	7/19/2024	8/7/2024	$	150.40	19	$ 2,857.60
3413	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	1,154.25	37	$ 42,707.25
3414	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	127.05	37	$ 4,700.85
3415	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	(1,154.25)	37	$ (42,707.25)
3416	COMFORT INN W. HAZLETON	August Expense #4	7/2/2024	8/8/2024	$	(127.05)	37	$ (4,700.85)
3417	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3418	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3419	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3420	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3421	HAWTHORN SUITES BY WYNDHA	Hawthorne - Aug 2 Storm	8/3/2024	8/12/2024	$	152.90	9	$ 1,376.10
3422	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	154.29	9	$ 1,388.61
3423	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	198.69	9	$ 1,788.21
3424	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	198.69	9	$ 1,788.21
3425	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	220.89	9	$ 1,988.01
3426	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	154.29	9	$ 1,388.61
3427	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3428	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3429	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3430	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	220.89	9	$ 1,988.01
3431	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	220.89	9	$ 1,988.01
3432	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	154.29	9	$ 1,388.61
3433	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	198.69	9	$ 1,788.21
3434	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3435	Hampton Inns	H&F Storm Support 6.6.24	8/6/2024	8/15/2024	$	209.79	9	$ 1,888.11
3436	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3437	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3438	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3439	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3440	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3441	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3442	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3443	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3444	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3445	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3446	COMFORT INN PA658	August Expense #9	8/3/2024	8/15/2024	$	176.49	12	$ 2,117.88
3447	Super 8 Motels	Central H&F Storm Support 6.6.24	8/6/2024	8/20/2024	$	499.20	14	$ 6,988.80
3448	Holiday Inn	Central H&F 6.6.24	8/7/2024	8/15/2024	$	151.51	8	$ 1,212.08
3449	Holiday Inn	Central H&F 6.6.24	8/7/2024	8/15/2024	$	151.51	8	$ 1,212.08
3450	Holiday Inn	Central H&F 6.6.24	8/7/2024	8/15/2024	$	151.51	8	$ 1,212.08
3451	WEGMANS ALLENTOWN #79	Storm Room	8/9/2024	8/16/2024	$	94.63	7	$ 662.41
3452	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3453	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3454	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	124.19	5	$ 620.95
3455	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.18	5	$ 55.90
3456	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3457	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3458	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3459	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3460	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3461	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3462	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3463	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3464	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3465	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3466	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3467	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3468	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3469	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95

3470	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3471	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3472	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3473	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3474	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	124.19	5	$ 620.95
3475	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.18	5	$ 55.90
3476	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	115.19	5	$ 575.95
3477	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	10.37	5	$ 51.85
3478	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3479	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3480	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	133.19	5	$ 665.95
3481	Red Roof Inns	8-10-24 Hotel SUS Region	8/10/2024	8/15/2024	$	11.99	5	$ 59.95
3482	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3483	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3484	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3485	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3486	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3487	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3488	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3489	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3490	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3491	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3492	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3493	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3494	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3495	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3496	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3497	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3498	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	89.00	5	$ 445.00
3499	Holiday Inn	8-10-24 SUS Hotel Rms Hol. Inn	8/10/2024	8/15/2024	$	9.79	5	$ 48.95
3500	KALAHARI RESORT - PA	JLS 08_16_2024	7/16/2024	8/19/2024	$	11,830.00	34	$ 402,220.00
3501	KALAHARI RESORT - PA	JLS 08_16_2024	7/16/2024	8/19/2024	$	1,064.70	34	$ 36,199.80
3502	KALAHARI RESORT - PA	JLS 08_16_2024	7/17/2024	8/19/2024	$	197.00	33	$ 6,501.00
3503	WOODLANDS RESORTS	JLS 08_16_2024	7/16/2024	8/19/2024	$	2,834.00	34	$ 96,356.00
3504	WOODLANDS RESORTS	JLS 08_16_2024	7/16/2024	8/19/2024	$	441.74	34	$ 15,019.16
3505	Fairfield Inns	JLS 08_16_2024	7/16/2024	8/19/2024	$	2,959.70	34	$ 100,629.80
3506	Fairfield Inns	JLS 08_16_2024	7/16/2024	8/19/2024	$	384.70	34	$ 13,079.80
3507	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/16/2024	8/19/2024	$	7,876.00	34	$ 267,784.00
3508	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/16/2024	8/19/2024	$	708.84	34	$ 24,100.56
3509	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/17/2024	8/19/2024	$	6,981.00	33	$ 230,373.00
3510	COMFORT INN LAKE ARIEL	JLS 08_16_2024 2	7/17/2024	8/19/2024	$	628.29	33	$ 20,733.57
3511	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3512	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	419.58	11	$ 4,615.38
3513	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3514	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3515	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3516	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3517	Hampton Inns	H&F Storm Support 6.8.24	8/8/2024	8/19/2024	$	209.79	11	$ 2,307.69
3518	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/20/2024	8/19/2024	$	4,980.00	30	$ 149,400.00
3519	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/20/2024	8/19/2024	$	448.20	30	$ 13,446.00
3520	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/18/2024	8/19/2024	$	3,580.00	32	$ 114,560.00
3521	COMFORT INN LAKE ARIEL	JLS 08_16_2024 3	7/18/2024	8/19/2024	$	322.20	32	$ 10,310.40
3522	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3523	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3524	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3525	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3526	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3527	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3528	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3529	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3530	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3531	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3532	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3533	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3534	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3535	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3536	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3537	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3538	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3539	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3540	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	159.00	30	$ 4,770.00
3541	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	15.90	30	$ 477.00
3542	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/7/2024	9/5/2024	$	179.00	29	$ 5,191.00
3543	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/7/2024	9/5/2024	$	17.90	29	$ 519.10
3544	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3545	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3546	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3547	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3548	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3549	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3550	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	139.00	30	$ 4,170.00
3551	HOMEWOOD SUITES	Homewood Suites Windsor 8-6	8/6/2024	9/5/2024	$	13.90	30	$ 417.00
3552	Super 8 Motels	H&F Storm Support 6.6.24	8/6/2024	8/19/2024	$	(249.60)	13	$ (3,244.80)
3553		JLS 8_16_2023 mileage	8/14/2024	9/26/2024	$	108.54	43	$ 4,667.22
3554		JLS 8_16_2023 mileage	8/26/2024	9/26/2024	$	62.31	31	$ 1,931.61
3555	CHATEAU RESORT & CONFE	Storm hotel stay	8/10/2024	8/19/2024	$	2,988.00	9	$ 26,892.00
3556	CHATEAU RESORT & CONFE	Storm hotel stay	8/10/2024	8/19/2024	$	268.92	9	$ 2,420.28
3557	CHATEAU RESORT & CONFE	Storm hotel stay	8/11/2024	8/19/2024	$	415.00	8	$ 3,320.00
3558	CHATEAU RESORT & CONFE	Storm hotel stay	8/11/2024	8/19/2024	$	37.35	8	$ 298.80
3559	THE SETTLERS INN	Storm hotel stay	8/11/2024	8/19/2024	$	1,677.00	8	$ 13,416.00
3560	THE SETTLERS INN	Storm hotel stay	8/11/2024	8/19/2024	$	150.93	8	$ 1,207.44
3561	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3562	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3563	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3564	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3565	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3566	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3567	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3568	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3569	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3570	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3571	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3572	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3573	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3574	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3575	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3576	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3577	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3578	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3579	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3580	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68
3581	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	99.00	12	$ 1,188.00
3582	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$	10.89	12	$ 130.68

3583	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3584	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3585	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3586	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 4.95	12	$ 59.40
3587	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3588	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3589	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3590	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3591	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3592	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3593	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3594	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3595	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3596	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3597	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3598	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3599	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3600	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3601	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3602	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3603	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3604	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3605	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3606	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3607	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3608	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 5.94	12	$ 71.28
3609	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3610	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 5.94	12	$ 71.28
3611	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 4.95	12	$ 59.40
3612	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 5.94	12	$ 71.28
3613	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 4.95	12	$ 59.40
3614	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3615	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3616	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3617	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3618	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3619	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3620	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3621	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3622	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3623	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3624	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3625	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3626	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3627	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3628	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3629	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3630	Holiday Inn	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$ 3,596.00	16	$ 57,536.00
3631	Holiday Inn	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$ 395.56	16	$ 6,328.96
3632	KALAHARI RESORT - PA	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$ 75.00	16	$ 1,200.00
3633	KALAHARI RESORT - PA	8-11-24 Storm Hotels - NE Region	8/11/2024	8/27/2024	$ 3,684.20	16	$ 58,947.20
3634	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3635	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3636	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 99.00	12	$ 1,188.00
3637	Best Western International	Storm hotel stay	8/9/2024	8/21/2024	$ 10.89	12	$ 130.68
3638	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3639	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3640	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3641	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3642	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3643	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3644	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3645	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3646	Best Western International	Storm hotel stay	8/11/2024	8/21/2024	$ 99.00	10	$ 990.00
3647	Best Western International	Storm hotel stay	8/11/2024	8/21/2024	$ 4.95	10	$ 49.50
3648	Best Western International	Storm hotel stay	8/11/2024	8/21/2024	$ 5.94	10	$ 59.40
3649	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3650	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3651	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3652	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3653	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3654	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 5.94	11	$ 65.34
3655	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 4.95	11	$ 54.45
3656	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3657	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3658	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3659	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3660	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3661	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3662	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 5.94	11	$ 65.34
3663	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3664	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 5.94	11	$ 65.34
3665	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 4.95	11	$ 54.45
3666	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3667	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3668	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3669	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3670	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3671	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3672	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3673	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3674	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3675	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3676	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3677	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3678	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3679	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3680	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3681	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3682	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3683	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3684	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3685	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3686	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3687	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3688	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3689	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3690	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3691	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3692	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3693	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3694	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3695	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79

3696	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3697	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3698	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3699	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3700	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3701	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3702	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3703	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3704	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3705	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3706	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3707	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3708	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3709	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3710	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 99.00	11	$ 1,089.00
3711	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 10.89	11	$ 119.79
3712	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 4.95	11	$ 54.45
3713	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 5.94	11	$ 65.34
3714	Best Western International	Storm hotel stay	8/10/2024	8/21/2024	$ 4.95	11	$ 54.45
3715	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3716	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3717	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3718	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3719	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3720	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3721	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3722	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3723	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3724	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3725	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3726	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3727	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3728	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3729	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3730	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3731	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3732	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3733	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3734	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3735	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3736	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3737	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3738	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3739	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3740	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3741	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 189.00	12	$ 2,268.00
3742	Hampton Inns	Storm hotel stay	8/9/2024	8/21/2024	$ 20.79	12	$ 249.48
3743	KALAHARI RESORT - PA	Storm hotel stay	8/10/2024	8/26/2024	$ 15,657.85	16	$ 250,525.60
3744	KALAHARI RESORT - PA	Storm hotel stay	8/10/2024	8/26/2024	$ 2,611.68	16	$ 41,786.88
3745	DELTA HOTELS	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 119.00	19	$ 2,261.00
3746	DELTA HOTELS	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 4.76	19	$ 90.44
3747	DELTA HOTELS	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 7.14	19	$ 135.66
3748	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3749	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3750	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3751	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3752	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3753	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3754	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3755	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3756	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3757	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3758	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3759	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3760	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3761	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3762	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3763	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3764	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3765	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3766	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3767	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3768	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3769	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3770	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3771	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3772	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3773	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3774	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3775	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3776	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3777	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3778	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3779	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3780	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3781	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3782	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3783	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3784	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 139.00	18	$ 2,502.00
3785	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 6.95	18	$ 125.10
3786	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 8.34	18	$ 150.12
3787	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$ 3,116.00
3788	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$ 124.64
3789	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$ 186.96
3790	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$ 3,116.00
3791	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$ 124.64
3792	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$ 186.96
3793	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$ 3,116.00
3794	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$ 124.64
3795	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$ 186.96
3796	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$ 3,116.00
3797	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$ 124.64
3798	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$ 186.96
3799	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$ 3,116.00
3800	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$ 124.64
3801	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$ 186.96
3802	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 164.00	19	$ 3,116.00
3803	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 6.56	19	$ 124.64
3804	Fairfield Inns	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 9.84	19	$ 186.96
3805	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$ 2,738.70
3806	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$ 164.34
3807	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$ 191.70
3808	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.00	18	$ 2,736.00

3809	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.12	18	$	164.16
3810	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.64	18	$	191.52
3811	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3812	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3813	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3814	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.00	18	$	2,736.00
3815	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.12	18	$	164.16
3816	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.64	18	$	191.52
3817	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3818	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3819	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3820	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3821	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3822	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3823	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3824	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3825	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3826	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.00	18	$	2,736.00
3827	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.12	18	$	164.16
3828	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.64	18	$	191.52
3829	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 160.65	18	$	2,891.70
3830	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.64	18	$	173.52
3831	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 11.25	18	$	202.50
3832	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.00	18	$	216.00
3833	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 152.15	18	$	2,738.70
3834	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 9.13	18	$	164.34
3835	Fairfield Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 10.65	18	$	191.70
3836	COMFORT INN CAPITAL CITY	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 832.00	19	$	15,808.00
3837	COMFORT INN CAPITAL CITY	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 91.52	19	$	1,738.88
3838	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3839	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3840	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3841	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3842	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3843	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3844	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3845	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3846	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3847	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3848	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3849	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3850	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3851	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3852	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3853	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3854	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3855	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3856	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3857	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3858	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3859	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3860	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3861	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3862	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3863	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3864	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3865	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3866	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3867	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3868	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3869	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3870	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3871	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3872	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 177.66	18	$	3,197.88
3873	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 23.10	18	$	415.80
3874	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3875	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3876	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3877	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3878	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3879	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3880	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3881	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3882	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 187.06	18	$	3,367.08
3883	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.31	18	$	437.58
3884	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3885	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3886	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3887	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3888	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3889	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3890	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3891	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3892	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3893	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3894	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3895	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3896	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3897	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3898	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 196.46	18	$	3,536.28
3899	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 25.54	18	$	459.72
3900	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 5,712.00	18	$	102,816.00
3901	Hampton Inns	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 742.56	18	$	13,366.08
3902	Holiday Inn	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 2,475.00	19	$	47,025.00
3903	Holiday Inn	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 272.25	19	$	5,172.75
3904	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3905	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3906	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3907	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3908	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3909	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3910	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3911	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3912	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 99.00	18	$	1,782.00
3913	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 12.87	18	$	231.66
3914	HOTEL INDIGO	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 3,225.00	19	$	61,275.00
3915	HOTEL INDIGO	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 354.75	19	$	6,740.25
3916	PENN HARRIS HOTEL	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 2,550.00	19	$	48,450.00
3917	PENN HARRIS HOTEL	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 280.50	19	$	5,329.50
3918	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3919	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3920	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3921	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28

3922	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3923	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3924	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3925	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3926	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 222.30	18	$	4,001.40
3927	Holiday Inn	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 24.46	18	$	440.28
3928	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3929	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3930	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3931	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3932	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3933	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3934	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3935	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3936	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3937	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3938	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3939	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3940	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3941	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3942	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3943	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3944	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3945	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3946	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3947	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3948	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 3,285.00	18	$	59,130.00
3949	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 361.35	18	$	6,504.30
3950	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 334.90	18	$	6,028.20
3951	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 31.14	18	$	560.52
3952	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 334.90	18	$	6,028.20
3953	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 31.14	18	$	560.52
3954	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 356.90	18	$	6,424.20
3955	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 33.12	18	$	596.16
3956	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 312.90	18	$	5,632.20
3957	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 29.16	18	$	524.88
3958	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 340.40	18	$	6,127.20
3959	THE SHAWNEE INN AND GO	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 31.63	18	$	569.34
3960	THE SETTLERS INN	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 4.00	18	$	72.00
3961	THE SETTLERS INN	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 129.00	18	$	2,322.00
3962	THE SETTLERS INN	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 11.61	18	$	208.98
3963	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 14,892.00	18	$	268,056.00
3964	Wyndham Hotels and Resorts	Robbins Storm Support 8.9.24	8/10/2024	8/28/2024	$ 1,638.12	18	$	29,486.16
3965	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3966	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3967	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3968	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3969	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3970	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3971	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3972	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3973	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3974	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3975	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3976	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3977	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3978	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3979	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3980	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3981	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3982	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3983	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3984	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3985	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3986	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3987	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3988	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3989	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3990	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3991	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3992	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3993	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 100.00	19	$	1,900.00
3994	Super 8 Motels	Robbins Storm Support 8.9.24	8/9/2024	8/28/2024	$ 11.00	19	$	209.00
3995	SHEETZ 0692 00006924	08_22_2024 PCS	6/28/2024	8/29/2024	$ 17.22	62	$	1,067.64
3996	SPRINGHILL SUITES CAMP	08_22_2024 PCS	6/27/2024	8/29/2024	$ 161.00	63	$	10,143.00
3997	SPRINGHILL SUITES CAMP	08_22_2024 PCS	6/27/2024	8/29/2024	$ 17.71	63	$	1,115.73
3998	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/25/2024	8/26/2024	$ 124.00	62	$	7,688.00
3999	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/25/2024	8/26/2024	$ 11.16	62	$	691.92
4000	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/24/2024	8/26/2024	$ 129.00	63	$	8,127.00
4001	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/24/2024	8/26/2024	$ 11.61	63	$	731.43
4002	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/23/2024	8/26/2024	$ 114.00	64	$	7,296.00
4003	COMFORT INN LAKE ARIEL	Hotels for 6/21+ PUC storm	6/23/2024	8/26/2024	$ 10.26	64	$	656.64
4004	CANDLEWOOD SUITES HAZLET	Hotel for Storm on 8/10	8/10/2024	8/27/2024	$ 70.00	17	$	1,190.00
4005	CANDLEWOOD SUITES HAZLET	Hotel for Storm on 8/10	8/10/2024	8/27/2024	$ 7.70	17	$	130.90
4006	PENN HARRIS HOTEL	CJC_HF_08072024	8/7/2024	8/30/2024	$ 1,530.00	23	$	35,190.00
4007	PENN HARRIS HOTEL	CJC_HF_08072024	8/7/2024	8/30/2024	$ 168.30	23	$	3,870.90
4008	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 179.00	24	$	4,296.00
4009	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 19.69	24	$	472.56
4010	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 179.00	23	$	4,117.00
4011	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 19.69	23	$	452.87
4012	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 179.00	24	$	4,296.00
4013	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 19.69	24	$	472.56
4014	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 179.00	23	$	4,117.00
4015	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 19.69	23	$	452.87
4016	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 179.00	24	$	4,296.00
4017	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 19.69	24	$	472.56
4018	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 179.00	23	$	4,117.00
4019	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 19.69	23	$	452.87
4020	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 179.00	24	$	4,296.00
4021	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 19.69	24	$	472.56
4022	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 179.00	23	$	4,117.00
4023	Wyndham Hotels and Resorts	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 19.69	23	$	452.87
4024	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 129.00	24	$	3,096.00
4025	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 16.77	24	$	402.48
4026	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 129.00	23	$	2,967.00
4027	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 16.77	23	$	385.71
4028	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 129.00	24	$	3,096.00
4029	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 16.77	24	$	402.48
4030	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 129.00	23	$	2,967.00
4031	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 16.77	23	$	385.71
4032	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 129.00	24	$	3,096.00
4033	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 16.77	24	$	402.48
4034	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 129.00	23	$	2,967.00

4035	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 16.77	23	$ 385.71
4036	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 129.00	24	$ 3,096.00
4037	Holiday Inn	CJC_HF LAN_08062024	8/6/2024	8/30/2024	$ 16.77	24	$ 402.48
4038	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 129.00	23	$ 2,967.00
4039	Holiday Inn	CJC_HF LAN_08062024	8/7/2024	8/30/2024	$ 16.77	23	$ 385.71
4040	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 219.00	21	$ 4,599.00
4041	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 24.09	21	$ 505.89
4042	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 219.00	21	$ 4,599.00
4043	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 24.09	21	$ 505.89
4044	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 219.00	21	$ 4,599.00
4045	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 24.09	21	$ 505.89
4046	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 219.00	21	$ 4,599.00
4047	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 24.09	21	$ 505.89
4048	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 219.00	21	$ 4,599.00
4049	Hilton Hotels	CJC_HF_080924Storm	8/9/2024	8/30/2024	$ 24.09	21	$ 505.89
4050	HOMES TO SUITES BY HILTON	May 23 Storm Expenses	5/23/2024	10/1/2024	$ 4,540.80	131	$ 594,844.80
4051	HOMES TO SUITES BY HILTON	April 3 Storm	4/3/2024	10/1/2024	$ 2,979.90	181	$ 539,361.90
4052	HOMES TO SUITES BY HILTON	April 3 Storm	4/4/2024	10/1/2024	$ 3,263.70	180	$ 587,466.00
4053	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$ 70.00	34	$ 2,380.00
4054	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$ 7.70	34	$ 261.80
4055	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$ 77.70	34	$ 2,641.80
4056	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$ 77.70	34	$ 2,641.80
4057	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$ 77.70	34	$ 2,641.80
4058	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$ 77.70	34	$ 2,641.80
4059	CANDLEWOOD SUITES HAZLET	Storm Duty Hotel Costs	8/10/2024	9/13/2024	$ 77.70	34	$ 2,641.80
4060	THE BROADMOOR RESRVATI	C. Martin EEI Hotel Deposit	8/20/2024	9/22/2024	$ 308.00	33	$ 10,164.00
4061	THE BROADMOOR RESRVATI	C. Martin EEI Hotel Deposit	8/20/2024	9/22/2024	$ 41.44	33	$ 1,367.52
4062	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 5.94	42	$ 249.48
4063	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 6.93	42	$ 291.06
4064	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4065	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4066	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4067	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4068	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4069	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4070	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4071	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4072	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4073	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4074	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4075	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4076	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4077	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4078	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4079	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4080	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4081	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4082	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4083	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4084	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4085	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4086	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4087	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4088	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 6.93	42	$ 291.06
4089	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 5.94	42	$ 249.48
4090	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4091	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4092	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4093	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4094	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4095	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4096	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4097	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4098	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4099	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4100	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4101	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4102	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4103	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4104	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4105	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4106	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4107	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4108	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 99.00	42	$ 4,158.00
4109	Holiday Inn	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 12.87	42	$ 540.54
4110	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4111	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4112	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4113	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4114	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4115	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4116	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4117	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4118	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4119	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4120	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4121	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4122	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4123	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4124	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4125	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4126	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4127	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4128	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4129	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4130	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4131	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4132	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4133	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4134	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4135	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4136	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4137	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4138	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4139	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4140	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4141	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4142	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4143	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4144	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4145	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4146	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4147	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27

4148	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4149	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4150	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4151	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4152	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4153	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4154	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4155	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4156	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4157	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4158	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4159	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4160	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4161	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4162	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4163	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4164	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4165	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4166	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4167	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4168	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4169	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4170	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4171	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4172	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4173	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4174	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4175	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4176	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4177	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4178	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4179	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4180	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4181	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4182	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4183	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4184	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4185	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4186	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4187	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4188	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4189	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4190	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4191	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4192	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4193	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4194	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4195	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4196	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4197	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4198	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4199	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4200	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4201	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4202	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4203	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4204	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4205	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4206	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4207	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4208	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4209	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4210	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4211	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4212	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4213	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4214	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4215	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4216	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4217	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4218	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4219	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4220	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4221	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4222	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4223	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4224	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 119.00	42	$ 4,998.00
4225	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 15.47	42	$ 649.74
4226	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 119.00	41	$ 4,879.00
4227	Hampton Inns	Storm Work - Housing and Feeding	8/10/2024	9/20/2024	$ 15.47	41	$ 634.27
4228	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4229	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4230	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4231	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4232	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4233	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4234	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4235	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4236	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4237	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4238	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4239	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4240	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4241	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4242	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$ 7,938.00
4243	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$ 1,031.94
4244	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4245	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4246	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4247	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4248	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4249	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4250	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4251	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4252	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4253	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4254	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4255	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4256	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$ 8,358.00
4257	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$ 1,086.54
4258	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00
4259	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$ 977.34
4260	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$ 7,518.00

4261	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4262	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4263	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4264	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4265	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4266	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4267	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4268	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$	8,358.00
4269	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$	1,086.54
4270	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$	8,358.00
4271	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$	1,086.54
4272	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$	8,358.00
4273	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$	1,086.54
4274	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$	8,358.00
4275	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$	1,086.54
4276	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4277	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4278	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4279	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4280	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4281	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4282	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$	8,358.00
4283	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$	1,086.54
4284	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$	8,358.00
4285	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$	1,086.54
4286	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 199.00	42	$	8,358.00
4287	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 25.87	42	$	1,086.54
4288	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$	7,938.00
4289	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$	1,031.94
4290	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4291	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4292	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 179.00	42	$	7,518.00
4293	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 23.27	42	$	977.34
4294	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$	7,938.00
4295	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$	1,031.94
4296	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 189.00	42	$	7,938.00
4297	Hampton Inns	Storm Work - Housing and Feeding	8/9/2024	9/20/2024	$ 24.57	42	$	1,031.94
4298	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4299	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4300	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4301	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4302	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4303	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4304	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4305	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4306	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4307	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4308	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4309	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4310	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4311	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4312	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4313	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4314	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4315	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4316	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4317	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4318	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4319	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4320	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4321	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4322	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4323	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4324	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4325	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4326	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4327	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4328	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4329	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4330	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4331	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4332	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4333	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4334	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4335	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4336	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4337	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4338	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4339	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4340	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4341	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4342	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4343	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4344	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4345	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4346	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4347	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4348	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4349	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4350	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4351	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4352	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4353	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4354	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4355	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4356	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4357	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4358	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4359	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4360	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4361	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4362	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4363	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4364	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4365	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4366	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4367	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4368	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4369	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08
4370	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$	7,557.00
4371	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$	831.27
4372	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$	7,328.00
4373	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$	806.08

4374	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4375	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4376	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4377	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4378	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4379	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4380	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4381	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4382	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4383	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4384	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4385	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4386	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4387	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4388	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4389	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4390	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4391	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4392	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4393	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4394	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4395	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4396	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4397	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4398	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4399	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4400	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4401	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4402	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4403	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4404	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4405	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4406	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4407	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4408	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4409	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4410	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4411	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4412	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4413	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4414	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4415	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4416	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4417	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4418	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4419	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4420	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4421	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4422	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4423	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4424	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4425	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4426	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4427	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4428	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4429	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4430	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4431	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4432	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4433	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4434	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4435	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4436	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4437	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4438	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4439	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4440	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4441	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4442	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4443	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4444	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4445	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4446	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4447	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4448	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4449	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4450	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4451	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4452	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4453	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4454	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4455	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4456	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4457	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4458	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4459	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4460	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4461	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4462	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4463	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4464	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4465	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4466	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4467	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4468	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4469	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4470	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4471	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4472	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4473	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4474	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4475	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4476	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4477	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4478	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4479	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4480	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4481	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4482	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00
4483	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	25.19	33	$ 831.27
4484	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	229.00	32	$ 7,328.00
4485	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$	25.19	32	$ 806.08
4486	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$	229.00	33	$ 7,557.00

4487	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4488	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4489	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4490	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4491	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4492	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4493	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4494	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 229.00	33	$ 7,557.00
4495	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/3/2024	9/5/2024	$ 25.19	33	$ 831.27
4496	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 229.00	32	$ 7,328.00
4497	Wyndham Hotels and Resorts	Wyndham Lancaster 8/3/2024	8/4/2024	9/5/2024	$ 25.19	32	$ 806.08
4498	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4499	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4500	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4501	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4502	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4503	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4504	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4505	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4506	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4507	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4508	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4509	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4510	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4511	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4512	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4513	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4514	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4515	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4516	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4517	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4518	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4519	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4520	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4521	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4522	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4523	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4524	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 209.00	29	$ 6,061.00
4525	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.99	29	$ 666.71
4526	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 209.00	29	$ 6,061.00
4527	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.99	29	$ 666.71
4528	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4529	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4530	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4531	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4532	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4533	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4534	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4535	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4536	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4537	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4538	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 199.00	29	$ 5,771.00
4539	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 21.89	29	$ 634.81
4540	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4541	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4542	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4543	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4544	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4545	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4546	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 209.00	29	$ 6,061.00
4547	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.99	29	$ 666.71
4548	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 200.00	29	$ 5,800.00
4549	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 22.00	29	$ 638.00
4550	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4551	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4552	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4553	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4554	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4555	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4556	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 190.00	29	$ 5,510.00
4557	Hampton Inns	August 31st Non-PUC Storm	8/31/2024	9/29/2024	$ 20.90	29	$ 606.10
4558	Panera	Meal for ECC Storm Response	8/31/2024	9/9/2024	$ 106.75	9	$ 960.75
4559	PINE BARN INN	Storm Hotel 8/9	8/9/2024	9/13/2024	$ 4,869.00	35	$ 170,415.00
4560	PINE BARN INN	Storm Hotel 8/9	8/9/2024	9/13/2024	$ 535.59	35	$ 18,745.65
4561	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4562	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4563	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4564	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4565	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4566	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4567	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4568	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4569	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4570	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4571	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4572	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4573	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4574	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4575	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4576	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4577	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4578	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4579	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4580	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4581	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4582	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4583	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4584	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4585	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4586	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4587	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4588	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4589	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4590	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4591	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4592	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4593	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4594	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4595	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4596	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4597	Hilton Hotels	Housing and Feeding	8/10/2024	12/17/2024	$ 190.97	129	$ 24,635.13
4598	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90
4599	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$ 21,271.90

4600	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$	21,271.90
4601	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 113.00	130	$	14,690.00
4602	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$	21,271.90
4603	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$	21,271.90
4604	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$	21,271.90
4605	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$	21,271.90
4606	COMFORT INNS	Housing and Feeding	8/9/2024	12/17/2024	$ 163.63	130	$	21,271.90
4607	Holiday Inn	STORM 08/09/2024	8/10/2024	11/4/2024	$ 158.40	86	$	13,622.40
4608	Holiday Inn	STORM 08/09/2024	9/24/2008	11/4/2024	$ 147.40	5,885	$	867,449.00
4609	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$	13,780.80
4610	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$	13,780.80
4611	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$	13,780.80
4612	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 158.40	87	$	13,780.80
4613	Holiday Inn	STORM 08/09/2024	8/10/2024	11/4/2024	$ 158.40	86	$	13,622.40
4614	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4615	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4616	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4617	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4618	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4619	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4620	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4621	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4622	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4623	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4624	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4625	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4626	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4627	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4628	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4629	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4630	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4631	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4632	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4633	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4634	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4635	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4636	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4637	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4638	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4639	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4640	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4641	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4642	Holiday Inn	STORM 08/09/2024	8/9/2024	11/4/2024	$ 147.40	87	$	12,823.80
4643	DELTA HOTELS	STORM 08/09/2024	8/10/2024	11/4/2024	$ 7,254.87	86	$	623,918.82
4644		Personal Car Mileage	9/4/2024	9/16/2024	$ 14.74	12	$	176.88
4645	DELTA HOTELS	H&F Hotel Expenses	8/31/2024	9/29/2024	$ 159.00	29	$	4,611.00
4646	DELTA HOTELS	H&F Hotel Expenses	8/31/2024	9/29/2024	$ 6.36	29	$	184.44
4647	DELTA HOTELS	H&F Hotel Expenses	8/31/2024	9/29/2024	$ 9.54	29	$	276.66
4648	PPL CATER	sodexo	8/22/2024	10/22/2024	$ 338.99	61	$	20,678.39
4649	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 1,933.72	76	$	146,962.72
4650	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 1,933.14	76	$	146,918.64
4651	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 966.57	76	$	73,459.32
4652	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 483.28	76	$	36,729.28
4653	EDISON ELECTRIC INST.	EEI Trade Show	7/16/2024	9/30/2024	$ 483.29	76	$	36,730.04
4654	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4655	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 161.49	29	$	4,683.21
4656	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4657	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4658	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4659	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 161.49	29	$	4,683.21
4660	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4661	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4662	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4663	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4664	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4665	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4666	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4667	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4668	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ (150.65)	29	$	(4,368.85)
4669	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 150.65	29	$	4,368.85
4670	Hampton Inns	September Storm Duty	9/26/2024	10/25/2024	$ 3,916.90	29	$	113,590.10
4671	American Airlines	Ed's Storm Travel Expenses 2024	10/14/2024	12/17/2024	$ 69.93	64	$	4,475.52
4672	American Airlines	Ed's Storm Travel Expenses 2024	10/14/2024	12/17/2024	$ 560.20	64	$	35,852.80
4673	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$	12,203.40
4674	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$	12,203.40
4675	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$	12,203.40
4676	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$	12,203.40
4677	HAWTHORN SUITES BY WYNDHA	Storm H&F 8/9/2024	8/10/2024	11/4/2024	$ 141.90	86	$	12,203.40
4678	ABEZA - LDG - HYATT PLACE	Storm H&F 8/9/2024	8/9/2024	11/4/2024	$ 1,117.60	87	$	97,231.20
4679	ABEXA - LDG - HYATT PLACE	Storm H&F 8/9/2024	8/11/2024	11/4/2024	$ 1,609.30	85	$	136,790.50
4680	ABEXA - LDG - HYATT PLACE	Storm H&F 8/9/2024	8/12/2024	11/4/2024	$ 229.90	84	$	19,311.60
4681	FOUR POINTS ALLENTOWN LEH	Storm H&F 8/9/2024	8/9/2024	11/4/2024	$ 5,192.00	87	$	451,704.00
4682	FOUR POINTS ALLENTOWN LEH	Storm H&F 8/9/2024	11/10/2024	11/4/2024	$ 2,076.80	(6)	$	(12,460.80)
4683	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$	3,052.00
4684	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$	221.20
4685	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$	244.16
4686	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$	3,052.00
4687	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$	221.20
4688	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$	244.16
4689	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$	3,052.00
4690	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$	221.20
4691	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$	244.16
4692	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$	3,052.00
4693	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$	221.20
4694	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$	244.16
4695	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$	3,052.00
4696	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$	221.20
4697	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$	244.16
4698	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 199.00	27	$	5,373.00
4699	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 15.92	27	$	429.84
4700	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 14.43	27	$	389.61
4701	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 199.00	27	$	5,373.00
4702	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 15.92	27	$	429.84
4703	Courtyards	Helene GA Assistance 10/3	10/4/2024	10/31/2024	$ 14.43	27	$	389.61
4704	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$	3,052.00
4705	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$	221.20
4706	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$	244.16
4707	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$	5,292.00
4708	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$	423.36
4709	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$	383.60
4710	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$	3,052.00
4711	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$	221.20
4712	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$	244.16

4713	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4714	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4715	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4716	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4717	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4718	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4719	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4720	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4721	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4722	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4723	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4724	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4725	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4726	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4727	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4728	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4729	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4730	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4731	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4732	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4733	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4734	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4735	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4736	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4737	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4738	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4739	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4740	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 189.00	28	$ 5,292.00
4741	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 15.12	28	$ 423.36
4742	Courtyards	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 13.70	28	$ 383.60
4743	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4744	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4745	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4746	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4747	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4748	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4749	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 109.00	28	$ 3,052.00
4750	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 7.90	28	$ 221.20
4751	FAIRFIELD INN CHARLOTT	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 8.72	28	$ 244.16
4752	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4753	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4754	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4755	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4756	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4757	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4758	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 179.00	28	$ 5,012.00
4759	Holiday Inn	Helene GA Assistance 10/3	10/3/2024	10/31/2024	$ 27.30	28	$ 764.40
4760	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4761	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4762	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4763	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4764	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4765	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4766	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4767	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4768	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4769	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4770	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 170.00	11	$ 1,870.00
4771	COMFORT INNS	Housing For Helene MA - VA	10/3/2024	10/14/2024	$ 23.61	11	$ 259.71
4772	Days Inn	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 875.00	16	$ 14,000.00
4773	Days Inn	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 98.90	16	$ 1,582.40
4774	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 107.00	16	$ 1,712.00
4775	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 12.09	16	$ 193.44
4776	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 107.00	16	$ 1,712.00
4777	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 12.09	16	$ 193.44
4778	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 107.00	16	$ 1,712.00
4779	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 12.09	16	$ 193.44
4780	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 107.00	16	$ 1,712.00
4781	THE INN AT WISE	KY - VA Mutual Assistance Housin	9/28/2024	10/14/2024	$ 12.09	16	$ 193.44
4782	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 210.53	13	$ 2,736.89
4783	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 2.41	13	$ 31.33
4784	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 210.53	12	$ 2,526.36
4785	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 2.41	12	$ 28.92
4786	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 210.53	11	$ 2,315.83
4787	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 2.41	11	$ 26.51
4788	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 210.53	10	$ 2,105.30
4789	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 2.41	10	$ 24.10
4790	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 210.53	9	$ 1,894.77
4791	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 2.41	9	$ 21.69
4792	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 210.53	8	$ 1,684.24
4793	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 2.41	8	$ 19.28
4794	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 12.95	13	$ 168.35
4795	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (12.95)	13	$ (168.35)
4796	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 210.53	13	$ 2,736.89
4797	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 2.41	13	$ 31.33
4798	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 210.53	12	$ 2,526.36
4799	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 2.41	12	$ 28.92
4800	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 210.53	11	$ 2,315.83
4801	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 2.41	11	$ 26.51
4802	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 210.53	10	$ 2,105.30
4803	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 2.41	10	$ 24.10
4804	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 210.53	9	$ 1,894.77
4805	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 2.41	9	$ 21.69
4806	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 210.53	8	$ 1,684.24
4807	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 2.41	8	$ 19.28
4808	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (169.00)	13	$ (2,197.00)
4809	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (13.52)	13	$ (175.76)
4810	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ (169.00)	12	$ (2,028.00)
4811	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ (13.52)	12	$ (162.24)
4812	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ (169.00)	11	$ (1,859.00)
4813	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ (13.52)	11	$ (148.72)
4814	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ (169.00)	10	$ (1,690.00)
4815	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ (13.52)	10	$ (135.20)
4816	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ (169.00)	9	$ (1,521.00)
4817	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ (13.52)	9	$ (121.68)
4818	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ (169.00)	8	$ (1,352.00)
4819	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ (13.52)	8	$ (108.16)
4820	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 12.95	13	$ 168.35
4821	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (12.95)	13	$ (168.35)
4822	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (12.95)	13	$ (168.35)
4823	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 12.95	13	$ 168.35
4824	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 210.53	13	$ 2,736.89
4825	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 2.41	13	$ 31.33

4826	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 210.53	12	$	2,526.36
4827	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 2.41	12	$	28.92
4828	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 210.53	11	$	2,315.83
4829	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 2.41	11	$	26.51
4830	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 210.53	10	$	2,105.30
4831	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 2.41	10	$	24.10
4832	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 210.53	9	$	1,894.77
4833	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 2.41	9	$	21.69
4834	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 210.53	8	$	1,684.24
4835	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 2.41	8	$	19.28
4836	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (169.00)	13	$	(2,197.00)
4837	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (13.52)	13	$	(175.76)
4838	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ (169.00)	12	$	(2,028.00)
4839	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ (13.52)	12	$	(162.24)
4840	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ (169.00)	11	$	(1,859.00)
4841	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ (13.52)	11	$	(148.72)
4842	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ (169.00)	10	$	(1,690.00)
4843	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ (13.52)	10	$	(135.20)
4844	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ (169.00)	9	$	(1,521.00)
4845	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ (13.52)	9	$	(121.68)
4846	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ (169.00)	8	$	(1,352.00)
4847	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ (13.52)	8	$	(108.16)
4848	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (169.00)	13	$	(2,197.00)
4849	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ (13.52)	13	$	(175.76)
4850	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ (169.00)	12	$	(2,028.00)
4851	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ (13.52)	12	$	(162.24)
4852	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ (169.00)	11	$	(1,859.00)
4853	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ (13.52)	11	$	(148.72)
4854	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ (169.00)	10	$	(1,690.00)
4855	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ (13.52)	10	$	(135.20)
4856	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ (169.00)	9	$	(1,521.00)
4857	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ (13.52)	9	$	(121.68)
4858	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ (169.00)	8	$	(1,352.00)
4859	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ (13.52)	8	$	(108.16)
4860	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 507.00	13	$	6,591.00
4861	Motel 6	Hotel Reservations MA SC	10/4/2024	10/17/2024	$ 40.56	13	$	527.28
4862	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 507.00	12	$	6,084.00
4863	Motel 6	Hotel Reservations MA SC	10/5/2024	10/17/2024	$ 40.56	12	$	486.72
4864	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 507.00	11	$	5,577.00
4865	Motel 6	Hotel Reservations MA SC	10/6/2024	10/17/2024	$ 40.56	11	$	446.16
4866	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 507.00	10	$	5,070.00
4867	Motel 6	Hotel Reservations MA SC	10/7/2024	10/17/2024	$ 40.56	10	$	405.60
4868	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 507.00	9	$	4,563.00
4869	Motel 6	Hotel Reservations MA SC	10/8/2024	10/17/2024	$ 40.56	9	$	365.04
4870	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 507.00	8	$	4,056.00
4871	Motel 6	Hotel Reservations MA SC	10/9/2024	10/17/2024	$ 40.56	8	$	324.48
4872	Giant	UW Hot Dog Day Week 3/5	10/2/2024	11/21/2024	$ 22.42	50	$	1,121.13
4873	Giant	UW Hot Dog Day Week 4/5	10/8/2024	11/21/2024	$ 24.47	44	$	1,076.46
4874	Giant	UW Hot Dog Day Week 5/5	10/16/2024	11/21/2024	$ 49.01	36	$	1,764.18
4875	Giant	United Way Day at Windsor	10/9/2024	11/21/2024	$ 3.19	43	$	137.17
4876	SQ *RAMSAY CORPORATION	Ramsay Logistic Test Credits	6/4/2024	10/20/2024	$ 90.95	138	$	12,551.10
4877	SC COACH LLC	GA/FL Storm Support	10/10/2024	11/4/2024	$ 970.00	25	$	24,250.00
4878	Holiday Inn	GA/FL Storm Support	10/8/2024	11/4/2024	$ 1,875.00	27	$	50,625.00
4879	Holiday Inn	GA/FL Storm Support	10/8/2024	11/4/2024	$ 262.50	27	$	7,087.50
4880	Holiday Inn	GA/FL Storm Support	10/9/2024	11/4/2024	$ 3,625.00	26	$	94,250.00
4881	Holiday Inn	GA/FL Storm Support	10/9/2024	11/4/2024	$ 507.50	26	$	13,195.00
4882		Welker Mileage Nov 2024	10/24/2024	12/2/2024	$ 105.19	39	$	4,102.41
4883	PA Turnpike	Welker Mileage Nov 2024	10/24/2024	12/2/2024	$ 9.40	39	$	366.60
4884		JLS 10_22_24	11/5/2024	11/8/2024	$ 101.84	3	$	305.52
4885	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4886	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4887	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4888	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4889	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4890	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4891	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4892	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4893	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4894	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4895	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4896	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4897	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4898	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4899	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4900	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4901	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4902	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4903	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4904	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4905	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4906	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4907	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4908	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4909	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4910	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4911	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4912	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4913	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4914	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4915	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 124.00	31	$	3,844.00
4916	COUNTRY INN & SUITES W	September Storm Duty	9/27/2024	10/28/2024	$ 18.97	31	$	588.07
4917	EXPEDIA 72938408100212	FP&L MA - flights	10/9/2024	10/30/2024	$ 115.98	21	$	2,435.58
4918	EXPEDIA 72938412689459	FP&L MA - flights	10/9/2024	10/30/2024	$ 121.85	21	$	2,558.85
4919	EXPEDIA 72938405159402	FP&L MA - flights	10/9/2024	10/30/2024	$ 115.98	21	$	2,435.58
4920	EXPEDIA 72938391521282	FP&L MA - flights	10/9/2024	10/30/2024	$ 115.98	21	$	2,435.58
4921	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4922	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 314.48	22	$	6,918.56
4923	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4924	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4925	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4926	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4927	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4928	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4929	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4930	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4931	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4932	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4933	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4934	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4935	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 314.48	22	$	6,918.56
4936	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 314.48	22	$	6,918.56
4937	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$	5,488.34
4938	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 314.48	22	$	6,918.56

4939	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$ 5,488.34
4940	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 314.48	22	$ 6,918.56
4941	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$ 5,488.34
4942	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$ 5,488.34
4943	American Airlines	FP&L MA - flights	10/8/2024	10/30/2024	$ 249.47	22	$ 5,488.34
4944	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 149.49	20	$ 2,989.80
4945	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.46	20	$ 209.20
4946	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 149.49	20	$ 2,989.80
4947	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.46	20	$ 209.20
4948	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 149.49	20	$ 2,989.80
4949	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.46	20	$ 209.20
4950	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 144.49	20	$ 2,889.80
4951	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.11	20	$ 202.20
4952	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 144.49	20	$ 2,889.80
4953	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.11	20	$ 202.20
4954	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 144.49	20	$ 2,889.80
4955	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.11	20	$ 202.20
4956	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 144.49	20	$ 2,889.80
4957	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.11	20	$ 202.20
4958	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 144.49	20	$ 2,889.80
4959	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.11	20	$ 202.20
4960	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 144.49	20	$ 2,889.80
4961	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.11	20	$ 202.20
4962	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 144.49	20	$ 2,889.80
4963	Best Western International	FPL MA Support 20241010	10/10/2024	10/30/2024	$ 10.11	20	$ 202.20
4964	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$ 4,979.20	20	$ 99,584.00
4965	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$ (4,979.20)	20	$ (99,584.00)
4966	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$ 4,687.43	20	$ 93,748.60
4967	ENGINE JACKSON,FL	FPL MA Support 20241009	10/10/2024	10/30/2024	$ 665.21	20	$ 13,304.20
4968	HAMILTON INN	Housing & Feeding	10/8/2024	10/28/2024	$ 117.77	20	$ 2,355.40
4969	HAMILTON INN	Housing & Feeding	10/8/2024	10/28/2024	$ 18.17	20	$ 363.40
4970	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$ 117.77	19	$ 2,237.63
4971	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$ 18.17	19	$ 345.23
4972	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$ 117.77	19	$ 2,237.63
4973	HAMILTON INN	Housing & Feeding	10/9/2024	10/28/2024	$ 18.17	19	$ 345.23
4974	HAMILTON INN	Housing & Feeding	10/10/2024	10/28/2024	$ 117.77	18	$ 2,119.86
4975	HAMILTON INN	Housing & Feeding	10/10/2024	10/28/2024	$ 18.17	18	$ 327.06
4976	HAMILTON INN	Housing & Feeding	10/11/2024	10/28/2024	$ 117.77	17	$ 2,002.09
4977	HAMILTON INN	Housing & Feeding	10/11/2024	10/28/2024	$ 18.17	17	$ 308.89
4978	HAMILTON INN	Housing & Feeding	10/12/2024	10/28/2024	$ 117.77	16	$ 1,884.32
4979	HAMILTON INN	Housing & Feeding	10/12/2024	10/28/2024	$ 18.17	16	$ 290.72
4980	HAMILTON INN	Housing & Feeding	10/13/2024	10/28/2024	$ 117.77	15	$ 1,766.55
4981	HAMILTON INN	Housing & Feeding	10/13/2024	10/28/2024	$ 18.17	15	$ 272.55
4982	HAMILTON INN	Housing & Feeding	10/14/2024	10/28/2024	$ 117.77	14	$ 1,648.78
4983	HAMILTON INN	Housing & Feeding	10/14/2024	10/28/2024	$ 18.17	14	$ 254.38
4984	HAMILTON INN	Housing & Feeding	10/15/2024	10/28/2024	$ 117.77	13	$ 1,531.01
4985	HAMILTON INN	Housing & Feeding	10/15/2024	10/28/2024	$ 18.17	13	$ 236.21
4986	HAMILTON INN	Housing & Feeding	10/16/2024	10/28/2024	$ 117.77	12	$ 1,413.24
4987	HAMILTON INN	Housing & Feeding	10/16/2024	10/28/2024	$ 18.17	12	$ 218.04
4988	HAMILTON INN	Housing & Feeding	10/17/2024	10/28/2024	$ 117.77	11	$ 1,295.47
4989	HAMILTON INN	Housing & Feeding	10/17/2024	10/28/2024	$ 18.17	11	$ 199.87
4990	HAMILTON INN	Housing & Feeding	10/18/2024	10/28/2024	$ 117.77	10	$ 1,177.70
4991	HAMILTON INN	Housing & Feeding	10/18/2024	10/28/2024	$ 18.17	10	$ 181.70
4992	HAMILTON INN	Housing & Feeding	10/19/2024	10/28/2024	$ 117.77	9	$ 1,059.93
4993	HAMILTON INN	Housing & Feeding	10/19/2024	10/28/2024	$ 18.17	9	$ 163.53
4994	HAMILTON INN	Housing & Feeding	10/20/2024	10/28/2024	$ 117.77	8	$ 942.16
4995	HAMILTON INN	Housing & Feeding	10/20/2024	10/28/2024	$ 18.17	8	$ 145.36
4996	HAMILTON INN	Housing & Feeding	10/21/2024	10/28/2024	$ 117.77	7	$ 824.39
4997	HAMILTON INN	Housing & Feeding	10/21/2024	10/28/2024	$ 18.17	7	$ 127.19
4998	HAMILTON INN	Housing & Feeding	10/22/2024	10/28/2024	$ 117.77	6	$ 706.62
4999	HAMILTON INN	Housing & Feeding	10/22/2024	10/28/2024	$ 18.17	6	$ 109.02
5000	HAMILTON INN	Housing & Feeding	10/23/2024	10/28/2024	$ 117.77	5	$ 588.85
5001	HAMILTON INN	Housing & Feeding	10/23/2024	10/28/2024	$ 18.17	5	$ 90.85
5002	HAMILTON INN	Housing & Feeding	10/24/2024	10/28/2024	$ 117.77	4	$ 471.08
5003	HAMILTON INN	Housing & Feeding	10/24/2024	10/28/2024	$ 18.17	4	$ 72.68
5004	HAMILTON INN	Housing & Feeding	10/25/2024	10/28/2024	$ 117.77	3	$ 353.31
5005	HAMILTON INN	Housing & Feeding	10/25/2024	10/28/2024	$ 18.11	3	$ 54.33
5006	EXPEDIA 72912182476680	Ed Travel/Meeting Expenses	9/4/2024	12/17/2024	$ 61.97	104	$ 6,444.88
5007	American Airlines	Ed Travel/Meeting Expenses	9/4/2024	12/17/2024	$ 758.95	104	$ 78,930.80
5008	American Airlines	Ed Travel/Meeting Expenses	9/4/2024	12/17/2024	$ 91.08	104	$ 9,472.32
5009	PJW - WALBERT	Ed Travel/Meeting Expenses	10/25/2024	12/17/2024	$ 142.40	53	$ 7,547.20
5010	PPL CATER	Ed Travel/Meeting Expenses	10/29/2024	12/17/2024	$ 365.38	49	$ 17,903.62
5011	EZCATER*WEGMANS	Ed Travel/Meeting Expenses	11/19/2024	12/17/2024	$ 265.41	28	$ 7,431.48
5012	ALTA PIZZERIA AND PASTA H	Alta pizzeria	9/26/2024	11/19/2024	$ 282.22	54	$ 15,239.88
5013	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/23/2024	10/31/2024	$ 230.45	38	$ 8,757.10
5014	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/23/2024	10/31/2024	$ 57.61	38	$ 2,189.18
5015	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/23/2024	10/31/2024	$ 230.53	38	$ 8,760.14
5016	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/30/2024	10/31/2024	$ 228.98	31	$ 7,098.38
5017	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/30/2024	10/31/2024	$ 57.24	31	$ 1,774.44
5018	CURTIN CONVENTION & EXPOS	EEI Tradeshow-exhibitor services	9/30/2024	10/31/2024	$ 57.27	31	$ 1,775.37
5019	QUALITY INNS	Storm Duty 10.8	10/8/2024	11/4/2024	$ 4,264.15	27	$ 115,132.05
5020	QUALITY INNS	Storm Duty 10.8	10/8/2024	11/4/2024	$ 543.78	27	$ 14,682.06
5021	Best Western International	Best western hotel stay	10/8/2024	12/14/2024	$ 3,280.77	67	$ 219,811.59
5022	Dunkin Donuts	Breakfast for 11/21+ storm	11/23/2024	11/29/2024	$ 67.30	6	$ 403.80
5023	Dunkin Donuts	Breakfast for 11/21+ storm	11/25/2024	11/29/2024	$ 67.30	4	$ 269.20
5024	Dunkin Donuts	Breakfast for 11/21+ storm	11/22/2024	11/29/2024	$ 95.70	7	$ 669.90
5025		CJC_Storm Mileage_11.25.24	11/25/2024	12/14/2024	$ 44.89	19	$ 852.91
5026	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5027	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5028	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5029	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5030	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5031	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5032	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5033	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5034	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5035	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5036	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5037	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5038	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5039	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5040	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5041	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5042	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5043	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5044	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5045	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5046	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5047	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5048	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5049	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5050	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5051	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04

5052	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5053	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5054	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5055	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5056	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5057	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5058	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5059	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5060	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5061	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5062	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5063	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5064	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5065	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5066	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5067	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5068	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5069	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5070	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5071	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5072	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5073	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5074	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5075	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5076	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5077	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5078	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5079	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5080	Residence Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	159.00	24	$ 3,816.00
5081	Residence Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	9.54	24	$ 228.96
5082	Residence Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$	7.95	24	$ 190.80
5083	Residence Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	159.00	23	$ 3,657.00
5084	Residence Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	9.54	23	$ 219.42
5085	Residence Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$	7.95	23	$ 182.85
5086	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	164.00	25	$ 4,100.00
5087	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.84	25	$ 246.00
5088	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.20	25	$ 205.00
5089	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	164.00	25	$ 4,100.00
5090	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.84	25	$ 246.00
5091	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.20	25	$ 205.00
5092	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	109.00	25	$ 2,725.00
5093	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	6.54	25	$ 163.50
5094	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	5.45	25	$ 136.25
5095	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/24/2024	12/18/2024	$	(109.89)	24	$ (2,637.36)
5096	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	129.00	25	$ 3,225.00
5097	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.74	25	$ 193.50
5098	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	6.45	25	$ 161.25
5099	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	129.00	25	$ 3,225.00
5100	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.74	25	$ 193.50
5101	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	6.45	25	$ 161.25
5102	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	109.00	25	$ 2,725.00
5103	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	6.54	25	$ 163.50
5104	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	5.45	25	$ 136.25
5105	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	109.00	25	$ 2,725.00
5106	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	6.54	25	$ 163.50
5107	FAIRFIELD INN & SUITES	H&F Hotel Expenses	11/23/2024	12/18/2024	$	5.45	25	$ 136.25
5108	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5109	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5110	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5111	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	169.00	25	$ 4,225.00
5112	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.14	25	$ 253.50
5113	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.45	25	$ 211.25
5114	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5115	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5116	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5117	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5118	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5119	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5120	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	199.00	25	$ 4,975.00
5121	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	11.94	25	$ 298.50
5122	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.95	25	$ 248.75
5123	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	169.00	25	$ 4,225.00
5124	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.14	25	$ 253.50
5125	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.45	25	$ 211.25
5126	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5127	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5128	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5129	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5130	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5131	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5132	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5133	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5134	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5135	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5136	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5137	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5138	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	169.00	25	$ 4,225.00
5139	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.14	25	$ 253.50
5140	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.45	25	$ 211.25
5141	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	199.00	25	$ 4,975.00
5142	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	11.94	25	$ 298.50
5143	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.95	25	$ 248.75
5144	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5145	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5146	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5147	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5148	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5149	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5150	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	159.00	26	$ 4,134.00
5151	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	9.54	26	$ 248.04
5152	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$	7.95	26	$ 206.70
5153	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	169.00	25	$ 4,225.00
5154	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	10.14	25	$ 253.50
5155	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	8.45	25	$ 211.25
5156	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5157	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5158	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75
5159	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	199.00	25	$ 4,975.00
5160	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	11.94	25	$ 298.50
5161	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.95	25	$ 248.75
5162	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	159.00	25	$ 3,975.00
5163	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	9.54	25	$ 238.50
5164	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$	7.95	25	$ 198.75

5165	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5166	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 11.94	25	$ 298.50
5167	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.95	25	$ 248.75
5168	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5169	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5170	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5171	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5172	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5173	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5174	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$ 4,225.00
5175	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.14	25	$ 253.50
5176	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8.45	25	$ 211.25
5177	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5178	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5179	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5180	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5181	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5182	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5183	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5184	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5185	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5186	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5187	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5188	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5189	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$ 3,975.00
5190	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 9.54	25	$ 238.50
5191	Residence Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 7.95	25	$ 198.75
5192	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5193	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5194	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5195	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 159.00	26	$ 4,134.00
5196	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 9.54	26	$ 248.04
5197	Residence Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 7.95	26	$ 206.70
5198	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 10,016.81	24	$ 240,403.44
5199	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 1,101.85	24	$ 26,444.40
5200	Hampton Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 11,463.46	26	$ 298,049.96
5201	Hampton Inns	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 1,260.98	26	$ 32,785.48
5202	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 9,225.00	23	$ 212,175.00
5203	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 1,014.75	23	$ 23,339.25
5204	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5205	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5206	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5207	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5208	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5209	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5210	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5211	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5212	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5213	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5214	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5215	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5216	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5217	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5218	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5219	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5220	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5221	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5222	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5223	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5224	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5225	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5226	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5227	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5228	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5229	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5230	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5231	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5232	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5233	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5234	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5235	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5236	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5237	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5238	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5239	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5240	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5241	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5242	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5243	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5244	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5245	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5246	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5247	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5248	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5249	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5250	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5251	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5252	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5253	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5254	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5255	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5256	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5257	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5258	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5259	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5260	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5261	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5262	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5263	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5264	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5265	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5266	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5267	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5268	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5269	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5270	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5271	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5272	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5273	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5274	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5275	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5276	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5277	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25

5278	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5279	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5280	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5281	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5282	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5283	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5284	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5285	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5286	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5287	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5288	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5289	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5290	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5291	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5292	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5293	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5294	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5295	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5296	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5297	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5298	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5299	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5300	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5301	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5302	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5303	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5304	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5305	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5306	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 99.00	25	$ 2,475.00
5307	CANDLEWOOD SUITES HAZLET	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 10.89	25	$ 272.25
5308	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 184.00	25	$ 4,600.00
5309	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 20.24	25	$ 506.00
5310	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5311	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5312	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5313	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5314	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5315	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5316	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5317	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5318	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5319	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5320	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5321	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5322	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5323	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5324	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 139.00	24	$ 3,336.00
5325	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 15.29	24	$ 366.96
5326	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5327	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5328	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5329	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5330	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5331	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5332	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 206.00	23	$ 4,738.00
5333	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 22.66	23	$ 521.18
5334	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5335	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5336	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5337	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5338	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5339	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$ 547.25
5340	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5341	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5342	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5343	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5344	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5345	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5346	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5347	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5348	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5349	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5350	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5351	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5352	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5353	DELTA HOTELS	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 1,113.00	26	$ 28,938.00
5354	DELTA HOTELS	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 111.30	26	$ 2,893.80
5355	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 149.00	24	$ 3,576.00
5356	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 16.39	24	$ 393.36
5357	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 149.00	24	$ 3,576.00
5358	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 16.39	24	$ 393.36
5359	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$ 4,296.00
5360	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$ 472.56
5361	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$ 4,508.00
5362	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$ 495.88
5363	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5364	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5365	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$ 4,296.00
5366	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$ 472.56
5367	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5368	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5369	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 184.00	25	$ 4,600.00
5370	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 20.24	25	$ 506.00
5371	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5372	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$ 547.25
5373	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$ 4,975.00
5374	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$ 547.25
5375	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5376	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5377	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 139.00	24	$ 3,336.00
5378	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 15.29	24	$ 366.96
5379	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 149.00	24	$ 3,576.00
5380	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 16.39	24	$ 393.36
5381	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 184.00	23	$ 4,232.00
5382	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 20.24	23	$ 465.52
5383	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 196.00	25	$ 4,900.00
5384	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.56	25	$ 539.00
5385	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$ 4,577.00
5386	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$ 503.47
5387	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 139.00	25	$ 3,475.00
5388	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.29	25	$ 382.25
5389	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 8,711.00	25	$ 217,775.00
5390	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 958.21	25	$ 23,955.25

5391	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 139.00	24	$	3,336.00
5392	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 15.29	24	$	366.96
5393	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5394	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5395	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 199.00	23	$	4,577.00
5396	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.89	23	$	503.47
5397	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5398	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5399	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5400	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5401	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5402	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5403	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5404	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5405	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5406	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5407	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5408	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5409	Holiday Inn	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 169.00	25	$	4,225.00
5410	Holiday Inn	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.97	25	$	549.25
5411	Holiday Inn	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 169.00	24	$	4,056.00
5412	Holiday Inn	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 21.97	24	$	527.28
5413	Holiday Inn	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 5,915.00	23	$	136,045.00
5414	Holiday Inn	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 768.95	23	$	17,685.85
5415	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 199.00	25	$	4,975.00
5416	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.89	25	$	547.25
5417	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 169.00	23	$	3,887.00
5418	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 18.59	23	$	427.57
5419	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 206.00	23	$	4,738.00
5420	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 22.66	23	$	521.18
5421	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 196.00	25	$	4,900.00
5422	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 21.56	25	$	539.00
5423	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 206.00	23	$	4,738.00
5424	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 22.66	23	$	521.18
5425	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 196.00	23	$	4,508.00
5426	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 21.56	23	$	495.88
5427	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 221.00	23	$	5,083.00
5428	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 24.31	23	$	559.13
5429	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 221.00	23	$	5,083.00
5430	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 24.31	23	$	559.13
5431	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 139.00	23	$	3,197.00
5432	Hampton Inns	H&F Hotel Expenses	11/25/2024	12/18/2024	$ 15.29	23	$	351.67
5433	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$	4,296.00
5434	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$	472.56
5435	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$	4,296.00
5436	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$	472.56
5437	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$	4,296.00
5438	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$	472.56
5439	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 179.00	24	$	4,296.00
5440	Hampton Inns	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 19.69	24	$	472.56
5441	Radisson-Moriah	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 6,440.00	26	$	167,440.00
5442	Radisson-Moriah	H&F Hotel Expenses	11/22/2024	12/18/2024	$ 837.20	26	$	21,767.20
5443	DELTA HOTELS	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 159.00	25	$	3,975.00
5444	DELTA HOTELS	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 15.90	25	$	397.50
5445	DELTA HOTELS	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 318.00	24	$	7,632.00
5446	DELTA HOTELS	H&F Hotel Expenses	11/24/2024	12/18/2024	$ 31.80	24	$	763.20
5447	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 318.00	25	$	7,950.00
5448	Hampton Inns	H&F Hotel Expenses	11/23/2024	12/18/2024	$ 34.98	25	$	874.50
5449	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5450	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5451	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5452	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5453	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5454	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5455	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5456	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5457	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5458	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5459	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5460	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5461	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5462	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5463	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5464	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5465	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5466	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5467	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5468	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5469	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5470	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5471	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5472	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5473	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5474	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5475	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5476	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5477	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5478	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5479	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5480	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5481	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5482	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5483	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5484	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5485	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5486	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5487	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5488	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5489	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5490	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5491	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5492	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5493	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5494	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5495	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5496	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5497	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5498	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5499	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5500	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00
5501	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$	223.79
5502	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$	191.82
5503	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$	3,197.00

5504	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5505	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5506	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5507	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5508	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5509	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5510	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5511	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5512	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5513	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5514	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5515	Hampton Inns	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5516	Hampton Inns	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5517	Hampton Inns	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5518	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5519	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5520	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5521	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5522	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5523	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5524	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5525	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5526	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5527	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5528	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5529	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5530	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5531	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5532	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5533	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5534	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5535	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5536	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5537	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5538	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5539	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5540	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5541	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5542	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	119.00	22	$ 2,618.00
5543	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	8.33	22	$ 183.26
5544	TOWNEPLACE STS SCRANTN	11/24 Storm	11/25/2024	12/17/2024	$	7.14	22	$ 157.08
5545	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5546	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5547	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5548	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5549	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5550	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5551	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5552	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5553	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5554	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5555	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5556	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5557	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5558	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5559	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5560	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5561	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5562	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5563	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5564	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5565	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5566	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5567	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5568	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5569	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5570	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5571	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5572	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5573	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5574	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5575	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5576	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5577	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5578	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5579	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5580	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5581	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5582	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5583	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5584	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5585	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5586	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5587	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5588	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5589	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5590	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5591	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5592	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5593	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5594	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5595	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5596	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5597	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5598	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5599	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5600	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5601	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5602	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5603	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5604	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5605	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5606	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5607	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5608	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5609	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5610	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5611	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5612	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5613	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82
5614	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	139.00	23	$ 3,197.00
5615	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	9.73	23	$ 223.79
5616	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$	8.34	23	$ 191.82

5617	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5618	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5619	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5620	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5621	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5622	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5623	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5624	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5625	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5626	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5627	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5628	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5629	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5630	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5631	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5632	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5633	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5634	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5635	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5636	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5637	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5638	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5639	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5640	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5641	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5642	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5643	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5644	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5645	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5646	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5647	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5648	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5649	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5650	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5651	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5652	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5653	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5654	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5655	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5656	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5657	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5658	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5659	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 139.00	23	$ 3,197.00
5660	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 9.73	23	$ 223.79
5661	COMFORT INNS	11/24 Storm	11/24/2024	12/17/2024	$ 8.34	23	$ 191.82
5662	COMFORT INNS	11/24 Storm	11/22/2024	12/17/2024	$ 150.00	25	$ 3,750.00
5663	COMFORT INNS	11/24 Storm	11/22/2024	12/17/2024	$ 8,961.00	25	$ 224,025.00
5664	COMFORT INNS	11/24 Storm	11/22/2024	12/17/2024	$ 1,164.93	25	$ 29,123.25
5665	COMFORT INNS	11/24 Storm	11/23/2024	12/17/2024	$ 129.00	24	$ 3,096.00
5666	COMFORT INNS	11/24 Storm	11/23/2024	12/17/2024	$ 16.77	24	$ 402.48
5667	Hampton Inns	11/24 Storm	11/22/2024	12/17/2024	$ 3,570.00	25	$ 89,250.00
5668	Hampton Inns	11/24 Storm	11/22/2024	12/17/2024	$ 464.10	25	$ 11,602.50
5669	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5670	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5671	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5672	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5673	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5674	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5675	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5676	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5677	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5678	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5679	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5680	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5681	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5682	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5683	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 139.00	24	$ 3,336.00
5684	TOWNEPLACE STS SCRANTN	11/24 Storm	11/23/2024	12/17/2024	$ 18.07	24	$ 433.68
5685	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5686	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5687	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5688	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5689	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5690	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5691	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5692	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5693	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5694	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5695	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5696	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5697	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5698	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5699	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5700	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5701	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5702	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5703	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5704	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5705	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5706	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5707	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5708	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5709	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5710	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5711	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5712	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5713	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5714	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5715	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5716	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5717	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5718	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5719	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5720	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5721	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5722	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5723	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5724	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5725	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00
5726	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 15.47	24	$ 371.28
5727	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 119.00	23	$ 2,737.00
5728	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$ 15.47	23	$ 355.81
5729	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$ 119.00	24	$ 2,856.00

5730	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5731	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5732	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5733	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5734	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5735	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5736	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5737	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5738	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5739	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5740	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5741	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5742	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5743	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5744	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5745	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5746	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5747	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5748	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5749	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5750	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5751	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5752	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5753	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5754	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5755	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5756	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5757	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5758	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5759	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5760	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5761	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5762	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5763	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5764	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5765	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5766	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5767	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5768	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5769	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5770	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5771	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5772	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5773	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5774	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5775	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5776	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5777	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5778	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5779	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5780	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5781	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5782	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5783	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5784	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5785	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5786	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5787	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5788	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5789	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5790	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5791	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5792	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5793	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5794	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5795	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5796	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5797	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5798	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5799	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5800	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5801	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5802	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5803	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5804	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5805	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5806	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5807	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5808	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5809	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5810	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5811	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5812	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5813	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5814	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5815	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5816	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5817	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5818	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5819	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5820	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5821	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5822	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5823	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5824	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5825	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5826	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5827	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5828	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5829	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5830	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5831	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5832	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5833	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5834	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5835	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5836	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5837	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5838	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5839	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5840	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5841	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5842	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28

5843	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5844	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5845	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	119.00	24	$ 2,856.00
5846	Hampton Inns	11/24 Storm	11/23/2024	12/17/2024	$	15.47	24	$ 371.28
5847	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	119.00	23	$ 2,737.00
5848	Hampton Inns	11/24 Storm	11/24/2024	12/17/2024	$	15.47	23	$ 355.81
5849	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5850	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5851	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5852	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5853	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	2,327.00	22	$ 51,194.00
5854	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	302.51	22	$ 6,655.22
5855	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	6,785.00	22	$ 149,270.00
5856	Radisson-Moriah	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	882.05	22	$ 19,405.10
5857	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	990.00	19	$ 18,810.00
5858	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	128.70	19	$ 2,445.30
5859	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5860	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5861	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	792.00	22	$ 17,424.00
5862	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	102.96	22	$ 2,265.12
5863	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,188.00	22	$ 26,136.00
5864	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	154.44	22	$ 3,397.68
5865	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	792.00	21	$ 16,632.00
5866	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	102.96	21	$ 2,162.16
5867	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	1,980.00	22	$ 43,560.00
5868	SHERATON	November 21-24 PUC Storm	11/22/2024	12/14/2024	$	257.40	22	$ 5,662.80
5869	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5870	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5871	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5872	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5873	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5874	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5875	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5876	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5877	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5878	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5879	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5880	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5881	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5882	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5883	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5884	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5885	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5886	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5887	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5888	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5889	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5890	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5891	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5892	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5893	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5894	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5895	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5896	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5897	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5898	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5899	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5900	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5901	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5902	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5903	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5904	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5905	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5906	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5907	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5908	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5909	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5910	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5911	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5912	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5913	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5914	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5915	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5916	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5917	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5918	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5919	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5920	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5921	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5922	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5923	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5924	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5925	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5926	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5927	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5928	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5929	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5930	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5931	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5932	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5933	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5934	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5935	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5936	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5937	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5938	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5939	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5940	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5941	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5942	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5943	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5944	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5945	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5946	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5947	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5948	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5949	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5950	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5951	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5952	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5953	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5954	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5955	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00

5956	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5957	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5958	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5959	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5960	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5961	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5962	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5963	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5964	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5965	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5966	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5967	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5968	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5969	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5970	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5971	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5972	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5973	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5974	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5975	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5976	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5977	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5978	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5979	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5980	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5981	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5982	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5983	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5984	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5985	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5986	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5987	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5988	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5989	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5990	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5991	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5992	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5993	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5994	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5995	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
5996	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
5997	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
5998	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
5999	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6000	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6001	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6002	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6003	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6004	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6005	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6006	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6007	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6008	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6009	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6010	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6011	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6012	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6013	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6014	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6015	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6016	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6017	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6018	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6019	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6020	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6021	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6022	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6023	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6024	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6025	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6026	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6027	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6028	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6029	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6030	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6031	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6032	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6033	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6034	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6035	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6036	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6037	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6038	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6039	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6040	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6041	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6042	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6043	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6044	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6045	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6046	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6047	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6048	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6049	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6050	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6051	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6052	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6053	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6054	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6055	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6056	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6057	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6058	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6059	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6060	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6061	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6062	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6063	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6064	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6065	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6066	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6067	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6068	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40

6069	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6070	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6071	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6072	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6073	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6074	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6075	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6076	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6077	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6078	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6079	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6080	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6081	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6082	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6083	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6084	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6085	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6086	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6087	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6088	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6089	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6090	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6091	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6092	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6093	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6094	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6095	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6096	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6097	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6098	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6099	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6100	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6101	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6102	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6103	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6104	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6105	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6106	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6107	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6108	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6109	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6110	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6111	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6112	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6113	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6114	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6115	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6116	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6117	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6118	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6119	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6120	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6121	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6122	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6123	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6124	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6125	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6126	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6127	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6128	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6129	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6130	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6131	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6132	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6133	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6134	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6135	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6136	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6137	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	99.00	21	$ 2,079.00
6138	SHERATON	November 21-24 PUC Storm	11/23/2024	12/14/2024	$	12.87	21	$ 270.27
6139	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6140	SHERATON	November 21-24 PUC Storm	11/24/2024	12/14/2024	$	12.87	20	$ 257.40
6141	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6142	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6143	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6144	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6145	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6146	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6147	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6148	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6149	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6150	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6151	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6152	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6153	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6154	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6155	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6156	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6157	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6158	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6159	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6160	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6161	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6162	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6163	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6164	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6165	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6166	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6167	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6168	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6169	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6170	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6171	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6172	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6173	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6174	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6175	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6176	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6177	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6178	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6179	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6180	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6181	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00

6182	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6183	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6184	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6185	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6186	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6187	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6188	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6189	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6190	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6191	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6192	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6193	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6194	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6195	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6196	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6197	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6198	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6199	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6200	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6201	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6202	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6203	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6204	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6205	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6206	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6207	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6208	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6209	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6210	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6211	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6212	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6213	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6214	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6215	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6216	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6217	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6218	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6219	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6220	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6221	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6222	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6223	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6224	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6225	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6226	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6227	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6228	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6229	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6230	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6231	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6232	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6233	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6234	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6235	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6236	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6237	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6238	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6239	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6240	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6241	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6242	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6243	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6244	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6245	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6246	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6247	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6248	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6249	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6250	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6251	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6252	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6253	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6254	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6255	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6256	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6257	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6258	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6259	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6260	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6261	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6262	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6263	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6264	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6265	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6266	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6267	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6268	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6269	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6270	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6271	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6272	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6273	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6274	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6275	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6276	SHERATON	November 21-24 PUC Storm	11/25/2024	12/14/2024	$	12.87	19	$ 244.53
6277	CHATEAU RESORT & CONFE	Housing & Feeding 11/23/24 Storm	11/23/2024	12/14/2024	$	9,130.00	21	$ 191,730.00
6278	CHATEAU RESORT & CONFE	Housing & Feeding 11/23/24 Storm	11/23/2024	12/14/2024	$	821.70	21	$ 17,255.70
6279	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/24/2024	12/17/2024	$	10,829.00	23	$ 249,067.00
6280	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/24/2024	12/17/2024	$	1,082.90	23	$ 24,906.70
6281	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/25/2024	12/17/2024	$	5,593.00	22	$ 123,046.00
6282	FOUR POINTS ALLENTOWN LEH	11.21 Storm Expenses	11/25/2024	12/17/2024	$	559.30	22	$ 12,304.60
6283	KALAHARI RESORT - PA	11.21 Storm Expenses	11/23/2024	12/17/2024	$	13,728.55	24	$ 329,485.20
6284	KALAHARI RESORT - PA	11.21 Storm Expenses	11/23/2024	12/17/2024	$	46,052.50	24	$ 1,105,260.00
6285	KALAHARI RESORT - PA	11.21 Storm Expenses	11/22/2024	12/17/2024	$	28,999.45	25	$ 724,986.25
6286	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	165.00	24	$ 3,960.00
6287	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.15	24	$ 435.60
6288	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	170.00	24	$ 4,080.00
6289	HOME 2 SUITES BY HILTON W	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.70	24	$ 448.80
6290	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	168.26	25	$ 4,206.50
6291	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	18.51	25	$ 462.75
6292	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	168.26	24	$ 4,038.24
6293	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$	18.51	24	$ 444.24
6294	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$	168.28	25	$ 4,207.00

6295	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$ 18.47	25	$ 461.75
6296	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 168.28	24	$ 4,038.72
6297	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 18.51	24	$ 444.24
6298	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$ 168.26	25	$ 4,206.50
6299	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$ 18.51	25	$ 462.75
6300	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 168.26	24	$ 4,038.24
6301	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 18.51	24	$ 444.24
6302	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$ 168.26	25	$ 4,206.50
6303	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$ 18.51	25	$ 462.75
6304	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 168.26	24	$ 4,038.24
6305	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 18.51	24	$ 444.24
6306	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$ 168.26	25	$ 4,206.50
6307	Hampton Inns	PUC Reportable Lodging	11/22/2024	12/17/2024	$ 18.51	25	$ 462.75
6308	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 168.26	24	$ 4,038.24
6309	Hampton Inns	PUC Reportable Lodging	11/23/2024	12/17/2024	$ 18.51	24	$ 444.24
6310	KALAHARI RESORT - PA	Hotel for 11/21/24+ storm	12/26/2024	12/18/2024	$ 18,421.00	(8)	$ (147,368.00)
6311	KALAHARI RESORT - PA	Hotel for 11/21/24+ storm	11/26/2024	12/18/2024	$ 16.54	22	$ 363.88
6312	HOTEL ANTHRACITE	JLS 12_4_2024	11/24/2024	12/14/2024	$ 7,482.00	20	$ 149,640.00
6313	HOTEL ANTHRACITE	JLS 12_4_2024	11/24/2024	12/14/2024	$ 1,638.50	20	$ 32,770.00
6314	SILVER BIRCHES	JLS 12_4_2024	11/24/2024	12/14/2024	$ 7,869.00	20	$ 157,380.00
6315	SILVER BIRCHES	JLS 12_4_2024	11/24/2024	12/14/2024	$ 1,139.67	20	$ 22,793.40
6316	THE SETTLERS INN	JLS 12_4_2024	11/23/2024	12/14/2024	$ 2,580.00	21	$ 54,180.00
6317	THE SETTLERS INN	JLS 12_4_2024	11/23/2024	12/14/2024	$ 415.80	21	$ 8,731.80
6318	SHERATON	November 21-24 PUC Storm	11/25/2024	12/16/2024	$ (396.00)	21	$ (8,316.00)
6319	SHERATON	November 21-24 PUC Storm	11/25/2024	12/16/2024	$ (51.48)	21	$ (1,081.08)
6320	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6321	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6322	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6323	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6324	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6325	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6326	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6327	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6328	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6329	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6330	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6331	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6332	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6333	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6334	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6335	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6336	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6337	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6338	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6339	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6340	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6341	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6342	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6343	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6344	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6345	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6346	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6347	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6348	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6349	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6350	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6351	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6352	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6353	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6354	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6355	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6356	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6357	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6358	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6359	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6360	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6361	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6362	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6363	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6364	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6365	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6366	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6367	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6368	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6369	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6370	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6371	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6372	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6373	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6374	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6375	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6376	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6377	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6378	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6379	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6380	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6381	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6382	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6383	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6384	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6385	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6386	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6387	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6388	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6389	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6390	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6391	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6392	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6393	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6394	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6395	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6396	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6397	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6398	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 139.00	119	$ 16,541.00
6399	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 6.95	119	$ 827.05
6400	Fairfield Inns	Housing and Feeding	8/9/2024	12/6/2024	$ 8.34	119	$ 992.46
6401	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$ 99.90	118	$ 11,788.20
6402	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$ 99.90	118	$ 11,788.20
6403	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$ 99.90	118	$ 11,788.20
6404	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$ 99.90	118	$ 11,788.20
6405	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$ 99.90	118	$ 11,788.20
6406	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$ 99.90	118	$ 11,788.20
6407	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$ 99.90	118	$ 11,788.20

6408	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6409	WILKES BARRE INN AND SUIT	Housing and Feeding	8/9/2024	12/6/2024	$	99.90	119	$ 11,888.10
6410	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6411	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6412	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6413	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6414	WILKES BARRE INN AND SUIT	Housing and Feeding	8/10/2024	12/6/2024	$	99.90	118	$ 11,788.20
6415	FEDEX471164571	EEI trade show shipping	10/12/2024	12/9/2024	$	10.93	58	$ 633.94
6416	FEDEX471164571	EEI trade show shipping	10/12/2024	12/9/2024	$	10.94	58	$ 634.52
6417	FEDEX471164571	EEI trade show shipping	10/12/2024	12/9/2024	$	43.81	58	$ 2,540.98
6418	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	4,998.00	20	$ 99,960.00
6419	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	649.74	20	$ 12,994.80
6420	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	140.00	20	$ 2,800.00
6421	Hampton Inns	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	18.20	20	$ 364.00
6422	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	10,578.00	20	$ 211,560.00
6423	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/24/2024	12/14/2024	$	1,375.14	20	$ 27,502.80
6424	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/25/2024	12/14/2024	$	9,804.00	19	$ 186,276.00
6425	COMFORT INNS	H&F Storm 11/24 - 11/25 NE	11/25/2024	12/14/2024	$	1,274.52	19	$ 24,215.88
6426	THE SHAWNEE INN AND GO	Storm Duty	11/23/2024	12/14/2024	$	4,761.59	21	$ 99,993.39
6427	THE SHAWNEE INN AND GO	Storm Duty	11/23/2024	12/14/2024	$	2,451.69	21	$ 51,485.49
6428	THE SHAWNEE INN AND GO	Storm Duty	11/23/2024	12/14/2024	$	2,942.10	21	$ 61,784.10
6429	THE SHAWNEE INN AND GO	Storm Duty	11/24/2024	12/14/2024	$	8,019.52	20	$ 160,390.40
6430	THE SHAWNEE INN AND GO	Storm Duty	11/24/2024	12/14/2024	$	7,899.89	20	$ 157,997.80
6431	THE SHAWNEE INN AND GO	Storm Duty	11/24/2024	12/14/2024	$	6,178.41	20	$ 123,568.20
6432	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6433	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6434	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6435	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6436	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6437	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6438	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6439	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6440	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6441	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	129.95	19	$ 2,469.05
6442	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	3,582.00	22	$ 78,804.00
6443	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	967.14	22	$ 21,277.08
6444	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	1,194.00	22	$ 26,268.00
6445	SKYTOP LODGE FRONT DESK	Storm Duty	11/22/2024	12/14/2024	$	322.38	22	$ 7,092.36
6446	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	2,070.00	19	$ 39,330.00
6447	Radisson-Moriah	Storm Duty	11/25/2024	12/14/2024	$	269.10	19	$ 5,112.90
6448	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	12/24/2024	12/14/2024	$	99.00	(10)	$ (990.00)
6449	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	12/24/2024	12/14/2024	$	10.89	(10)	$ (108.90)
6450	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6451	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6452	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6453	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6454	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6455	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6456	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6457	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6458	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6459	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6460	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6461	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6462	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6463	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6464	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6465	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6466	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6467	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6468	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6469	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6470	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6471	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6472	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6473	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6474	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6475	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6476	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6477	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6478	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6479	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6480	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6481	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6482	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6483	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6484	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6485	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6486	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6487	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6488	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6489	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6490	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6491	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6492	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6493	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6494	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6495	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6496	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6497	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6498	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6499	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6500	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6501	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6502	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6503	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6504	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6505	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6506	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6507	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6508	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6509	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6510	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6511	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6512	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6513	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6514	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6515	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6516	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6517	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6518	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6519	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6520	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00

6521	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6522	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6523	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6524	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6525	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6526	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6527	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6528	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6529	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6530	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6531	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6532	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6533	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6534	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6535	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6536	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6537	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6538	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6539	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6540	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6541	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6542	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6543	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6544	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6545	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6546	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6547	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6548	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6549	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6550	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6551	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6552	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6553	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6554	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	99.00	20	$ 1,980.00
6555	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/24/2024	12/14/2024	$	10.89	20	$ 217.80
6556	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6557	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6558	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6559	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6560	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6561	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6562	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6563	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6564	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6565	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6566	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6567	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6568	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6569	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6570	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6571	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6572	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6573	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6574	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6575	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6576	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6577	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6578	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6579	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6580	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6581	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6582	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6583	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6584	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6585	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6586	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6587	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6588	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6589	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6590	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6591	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6592	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6593	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6594	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6595	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6596	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6597	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6598	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6599	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6600	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6601	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6602	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6603	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6604	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6605	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6606	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6607	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6608	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6609	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6610	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6611	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6612	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6613	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6614	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6615	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6616	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6617	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6618	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6619	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6620	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6621	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6622	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6623	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6624	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6625	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6626	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6627	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6628	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6629	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6630	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6631	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6632	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6633	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91

6634	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6635	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6636	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6637	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6638	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6639	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6640	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6641	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6642	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6643	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6644	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6645	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6646	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6647	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6648	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6649	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6650	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6651	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6652	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6653	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6654	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6655	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6656	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6657	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6658	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6659	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6660	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	99.00	19	$ 1,881.00
6661	CANDLEWOOD SUITES HAZLET	H&F Storm 1/24 - 11/25 CEN	11/25/2024	12/14/2024	$	10.89	19	$ 206.91
6662	THE SHAWNEE INN AND GO	H&F Storm 11/24 - 11/25 NE - 2	11/25/2024	12/14/2024	$	14,604.67	19	$ 277,488.73
6663	THE SHAWNEE INN AND GO	H&F Storm 11/24 - 11/25 NE - 2	11/25/2024	12/14/2024	$	250.61	19	$ 4,761.59
6664	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6665	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6666	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6667	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6668	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6669	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6670	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6671	CANDLEWOOD SUITES HAZLET	November Expense	11/22/2024	12/16/2024	$	(50.00)	24	$ (1,200.00)
6672	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	(50.00)	25	$ (1,250.00)
6673	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	(50.00)	25	$ (1,250.00)
6674	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6675	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6676	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6677	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6678	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6679	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6680	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6681	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6682	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6683	CANDLEWOOD SUITES HAZLET	November Expense	11/21/2024	12/16/2024	$	127.70	25	$ 3,192.50
6684	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	194.00	25	$ 4,850.00
6685	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	11.64	25	$ 291.00
6686	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	9.70	25	$ 242.50
6687	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6688	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6689	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6690	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	179.00	25	$ 4,475.00
6691	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.74	25	$ 268.50
6692	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.95	25	$ 223.75
6693	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	179.00	25	$ 4,475.00
6694	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.74	25	$ 268.50
6695	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.95	25	$ 223.75
6696	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6697	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6698	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6699	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	209.00	25	$ 5,225.00
6700	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	12.54	25	$ 313.50
6701	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6702	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6703	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6704	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6705	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6706	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6707	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6708	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6709	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	209.00	25	$ 5,225.00
6710	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	12.54	25	$ 313.50
6711	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.45	25	$ 261.25
6712	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	209.00	25	$ 5,225.00
6713	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	12.54	25	$ 313.50
6714	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.45	25	$ 261.25
6715	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6716	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6717	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6718	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	179.00	25	$ 4,475.00
6719	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.74	25	$ 268.50
6720	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.95	25	$ 223.75
6721	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	209.00	25	$ 5,225.00
6722	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	12.54	25	$ 313.50
6723	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.45	25	$ 261.25
6724	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6725	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6726	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6727	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	209.00	25	$ 5,225.00
6728	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6729	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6730	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6731	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6732	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6733	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6734	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	182.36	25	$ 4,559.00
6735	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.94	25	$ 273.50
6736	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	9.12	25	$ 228.00
6737	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00
6738	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	8.34	25	$ 208.50
6739	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	6.95	25	$ 173.75
6740	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	217.00	25	$ 5,425.00
6741	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	13.02	25	$ 325.50
6742	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.85	25	$ 271.25
6743	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	209.00	25	$ 5,225.00
6744	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	12.54	25	$ 313.50
6745	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	10.45	25	$ 261.25
6746	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$	139.00	25	$ 3,475.00

6747	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$	208.50
6748	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$	173.75
6749	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6750	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.74	25	$	268.50
6751	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.95	25	$	223.75
6752	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6753	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$	208.50
6754	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$	173.75
6755	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$	173.75
6756	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6757	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$	208.50
6758	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$	173.75
6759	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6760	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 12.54	25	$	313.50
6761	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 10.45	25	$	261.25
6762	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6763	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 8.34	25	$	208.50
6764	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ 6.95	25	$	173.75
6765	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 215.34	25	$	5,383.50
6766	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 154.29	25	$	3,857.25
6767	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6768	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6769	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6770	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6771	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 154.29	25	$	3,857.25
6772	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6773	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6774	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6775	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6776	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6777	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6778	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6779	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6780	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6781	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6782	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6783	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6784	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6785	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6786	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6787	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6788	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6789	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6790	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6791	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6792	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6793	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6794	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6795	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6796	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6797	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6798	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6799	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6800	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 217.00	25	$	5,425.00
6801	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 23.87	25	$	596.75
6802	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6803	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6804	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6805	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6806	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6807	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6808	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6809	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6810	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6811	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6812	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 182.36	25	$	4,559.00
6813	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 20.06	25	$	501.50
6814	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6815	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6816	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 217.00	25	$	5,425.00
6817	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 23.87	25	$	596.75
6818	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6819	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6820	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6821	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6822	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6823	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6824	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6825	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6826	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6827	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6828	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6829	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6830	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6831	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6832	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 179.00	25	$	4,475.00
6833	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 19.69	25	$	492.25
6834	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6835	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6836	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6837	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6838	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6839	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6840	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 209.00	25	$	5,225.00
6841	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 22.99	25	$	574.75
6842	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 139.00	25	$	3,475.00
6843	Hampton Inns	November storm expense	11/21/2024	12/16/2024	$ 15.29	25	$	382.25
6844	Hampton Inn	November storm expense	11/21/2024	12/16/2024	$ (4,989.48)	25	$	(124,737.00)
6845	Holiday Inn	Holiday Inn Wilkes Barre E Mt.	11/23/2024	12/18/2024	$ 55,901.82	25	$	1,397,545.50
6846	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/5/2024	12/17/2024	$ 85.00	12	$	1,020.00
6847	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/5/2024	12/17/2024	$ 9.35	12	$	112.20
6848	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/5/2024	12/17/2024	$ 85.00	12	$	1,020.00
6849	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/5/2024	12/17/2024	$ 9.35	12	$	112.20
6850	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/5/2024	12/17/2024	$ 85.00	12	$	1,020.00
6851	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/5/2024	12/17/2024	$ 9.35	12	$	112.20
6852	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$ 85.00	11	$	935.00
6853	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$ 85.00	10	$	850.00
6854	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$ 85.00	9	$	765.00
6855	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/9/2024	12/17/2024	$ 85.00	8	$	680.00
6856	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/10/2024	12/17/2024	$ 85.00	7	$	595.00
6857	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/11/2024	12/17/2024	$ 85.00	6	$	510.00
6858	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/12/2024	12/17/2024	$ 85.00	5	$	425.00
6859	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/13/2024	12/17/2024	$ 85.00	4	$	340.00

6860	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/14/2024	12/17/2024	$	85.00	3	$ 255.00
6861	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/15/2024	12/17/2024	$	85.00	2	$ 170.00
6862	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6863	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6864	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6865	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6866	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6867	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6868	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6869	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6870	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6871	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/6/2024	12/17/2024	$	9.35	11	$ 102.85
6872	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6873	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6874	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6875	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6876	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6877	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6878	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6879	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6880	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6881	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6882	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6883	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6884	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6885	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6886	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6887	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6888	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6889	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6890	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6891	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/7/2024	12/17/2024	$	9.35	10	$ 93.50
6892	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6893	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6894	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6895	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6896	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6897	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6898	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6899	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6900	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6901	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6902	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6903	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6904	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6905	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6906	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6907	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6908	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6909	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6910	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6911	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6912	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6913	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6914	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6915	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6916	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6917	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6918	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6919	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6920	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6921	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6922	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6923	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6924	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6925	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6926	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6927	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6928	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6929	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6930	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6931	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6932	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6933	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6934	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6935	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6936	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6937	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6938	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6939	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6940	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6941	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6942	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6943	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6944	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6945	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6946	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6947	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6948	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6949	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6950	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6951	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6952	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6953	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6954	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6955	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6956	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6957	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6958	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6959	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6960	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6961	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6962	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6963	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6964	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6965	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6966	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6967	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6968	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6969	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6970	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6971	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6972	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00

6973	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6974	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6975	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6976	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6977	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6978	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6979	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6980	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6981	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6982	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6983	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6984	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6985	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6986	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6987	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6988	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6989	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6990	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6991	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
6992	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6993	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6994	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6995	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6996	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6997	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6998	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
6999	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7000	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7001	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7002	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7003	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7004	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7005	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7006	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7007	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7008	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7009	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7010	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7011	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7012	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7013	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7014	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7015	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7016	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	85.00	9	$ 765.00
7017	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7018	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7019	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7020	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7021	PENN HARRIS HOTEL	Penn Harris Hotel 12/05/2024 Hbq	12/8/2024	12/17/2024	$	9.35	9	$ 84.15
7022	ABEXA - LDG - HYATT PLACE	Hyatt House - Allentown 1	11/23/2024	12/16/2024	$	7,181.90	23	$ 165,183.70
7023	ABEXA - LDG - HYATT PLACE	Hyatt House - Allentown 2	11/24/2024	12/16/2024	$	9,295.00	22	$ 204,490.00
7024	Fairfield Inns	Hotel stay for storm	11/22/2024	12/16/2024	$	8,062.00	24	$ 193,488.00
7025	Fairfield Inns	Hotel stay for storm	11/22/2024	12/16/2024	$	886.82	24	$ 21,283.68
7026	Fairfield Inns	Hotel stay for storm	11/23/2024	12/16/2024	$	4,587.00	23	$ 105,501.00
7027	Fairfield Inns	Hotel stay for storm	11/23/2024	12/16/2024	$	504.57	23	$ 11,605.11
7028	Fairfield Inns	Hotel stay for storm	11/24/2024	12/16/2024	$	9,869.00	22	$ 217,118.00
7029	Fairfield Inns	Hotel stay for storm	11/24/2024	12/16/2024	$	1,085.59	22	$ 23,882.98
7030	Fairfield Inns	Hotel stay for storm	11/25/2024	12/16/2024	$	6,954.10	21	$ 146,036.10
7031	Fairfield Inns	Hotel stay for storm	11/25/2024	12/16/2024	$	764.96	21	$ 16,064.16
7032	CHATEAU RESORT & CONFE	Hotel stay for storm room	12/22/2024	12/16/2024	$	5,893.00	(6)	$ (35,358.00)
7033	CHATEAU RESORT & CONFE	Hotel stay for storm room	12/22/2024	12/16/2024	$	530.37	(6)	$ (3,182.22)
7034	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7035	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7036	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7037	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7038	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7039	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7040	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7041	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7042	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7043	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7044	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7045	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7046	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7047	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7048	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7049	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7050	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	5.94	25	$ 148.50
7051	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	6.93	25	$ 173.25
7052	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7053	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7054	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7055	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7056	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7057	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7058	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7059	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7060	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7061	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7062	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7063	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7064	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7065	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7066	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7067	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7068	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7069	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7070	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7071	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7072	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7073	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7074	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7075	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	5.94	25	$ 148.50
7076	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	6.93	25	$ 173.25
7077	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7078	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7079	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7080	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7081	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7082	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7083	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7084	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7085	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00

7086	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7087	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7088	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7089	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7090	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7091	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7092	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7093	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7094	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7095	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7096	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7097	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7098	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7099	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7100	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7101	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7102	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	5.94	25	$ 148.50
7103	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	6.93	25	$ 173.25
7104	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7105	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7106	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7107	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7108	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7109	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7110	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7111	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7112	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7113	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7114	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7115	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7116	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7117	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7118	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7119	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7120	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7121	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7122	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7123	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7124	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7125	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7126	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7127	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7128	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7129	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7130	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	99.00	25	$ 2,475.00
7131	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7132	Holiday Inn	Hotel stay for storm room	11/22/2024	12/17/2024	$	12.87	25	$ 321.75
7133	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7134	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7135	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7136	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7137	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7138	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7139	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7140	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7141	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7142	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7143	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7144	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7145	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7146	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7147	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7148	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	5.94	24	$ 142.56
7149	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	6.93	24	$ 166.32
7150	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7151	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7152	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7153	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7154	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7155	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7156	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7157	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7158	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7159	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7160	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7161	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7162	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	99.00	24	$ 2,376.00
7163	Holiday Inn	Hotel stay for storm room	11/23/2024	12/17/2024	$	12.87	24	$ 308.88
7164	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7165	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7166	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7167	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7168	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7169	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7170	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7171	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	5.94	23	$ 136.62
7172	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	6.93	23	$ 159.39
7173	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7174	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7175	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7176	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7177	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7178	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	6.93	23	$ 159.39
7179	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7180	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7181	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7182	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7183	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7184	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7185	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7186	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7187	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7188	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7189	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7190	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	6.93	23	$ 159.39
7191	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	5.94	23	$ 136.62
7192	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7193	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7194	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7195	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7196	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7197	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7198	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00

7199	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7200	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7201	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7202	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	5.94	23	$ 136.62
7203	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	99.00	23	$ 2,277.00
7204	Holiday Inn	Hotel stay for storm room	11/24/2024	12/17/2024	$	12.87	23	$ 296.01
7205	HOTEL ANTHRACITE	Hotel Anthracite 1	11/23/2024	12/17/2024	$	15,579.23	24	$ 373,901.52
7206	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7207	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7208	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7209	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7210	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7211	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7212	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7213	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7214	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7215	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7216	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7217	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7218	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7219	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7220	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7221	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7222	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7223	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7224	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7225	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7226	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7227	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7228	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7229	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7230	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7231	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7232	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7233	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7234	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7235	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7236	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7237	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7238	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7239	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7240	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7241	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7242	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7243	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7244	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7245	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7246	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7247	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7248	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7249	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7250	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7251	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7252	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7253	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7254	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7255	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7256	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7257	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7258	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7259	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7260	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7261	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7262	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7263	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7264	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7265	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7266	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7267	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7268	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7269	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7270	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7271	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7272	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7273	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7274	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7275	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7276	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7277	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7278	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7279	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7280	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7281	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7282	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7283	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7284	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7285	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7286	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7287	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7288	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7289	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7290	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7291	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7292	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7293	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7294	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7295	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7296	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7297	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7298	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7299	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7300	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7301	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7302	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7303	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7304	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7305	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7306	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7307	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7308	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7309	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7310	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7311	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52

7312	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7313	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7314	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7315	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7316	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7317	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7318	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7319	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7320	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7321	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7322	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7323	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7324	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7325	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7326	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7327	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7328	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7329	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7330	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7331	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7332	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7333	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7334	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7335	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7336	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7337	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7338	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7339	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7340	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7341	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7342	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7343	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7344	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7345	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7346	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7347	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7348	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7349	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7350	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7351	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7352	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7353	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7354	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7355	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	5.96	12	$ 71.52
7356	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7357	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7358	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7359	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7360	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7361	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7362	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7363	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7364	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7365	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7366	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7367	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7368	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7369	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7370	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7371	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7372	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7373	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7374	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7375	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7376	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7377	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7378	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7379	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7380	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7381	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7382	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7383	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7384	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7385	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7386	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7387	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7388	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7389	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7390	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7391	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7392	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7393	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7394	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7395	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7396	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7397	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7398	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7399	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7400	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7401	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7402	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7403	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7404	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7405	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7406	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7407	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7408	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7409	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7410	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7411	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7412	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7413	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7414	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7415	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7416	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7417	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7418	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7419	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7420	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7421	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7422	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7423	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7424	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28

7425	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7426	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7427	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7428	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7429	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7430	DELTA HOTELS	KHeese 12.05.2024 Storm H&F	12/5/2024	12/17/2024	$	8.94	12	$ 107.28
7431	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7432	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7433	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7434	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7435	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7436	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7437	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7438	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7439	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	149.00	12	$ 1,788.00
7440	HILTON GARDEN INN	12/5 Wind Storm Hilton Wilkes	12/5/2024	12/17/2024	$	16.39	12	$ 196.68
7441	HOTEL ANTHRACITE	Hotel Anthracite 2	11/24/2024	12/17/2024	$	8,019.75	23	$ 184,454.25
7442	THE SETTLERS INN	Settlers Inn 1	11/22/2024	12/17/2024	$	4,952.25	25	$ 123,806.25
7443	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7444	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7445	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7446	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7447	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7448	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7449	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7450	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7451	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7452	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7453	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7454	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7455	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7456	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7457	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7458	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7459	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7460	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7461	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7462	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7463	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7464	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7465	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7466	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7467	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7468	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7469	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7470	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7471	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7472	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7473	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7474	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7475	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7476	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7477	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	94.00	8	$ 752.00
7478	MAINSTAY SUITES CARLISLE	Main Stay $1,878.12 12-11-24	12/11/2024	12/19/2024	$	10.34	8	$ 82.72
7479	THE SETTLERS INN	Settlers Inn 2	11/24/2024	12/17/2024	$	3,594.96	23	$ 82,684.08
7480	SILVER BIRCHES	Silver Birches	11/24/2024	12/17/2024	$	3,515.25	23	$ 80,850.75
7481	KALAHARI RESORT - PA	Housing & Feeding 11/24/24 Storm	11/24/2024	12/17/2024	$	4,720.41	23	$ 108,569.43
7482	KALAHARI RESORT - PA	Housing & Feeding 11/24/24 Storm	11/24/2024	12/17/2024	$	106,062.45	23	$ 2,439,436.35
7483	KALAHARI RESORT - PA	Housing & Feeding 11/24/24 Storm	11/24/2024	12/17/2024	$	83,545.23	23	$ 1,921,540.29
7484	LEDGES HOTEL	Ledges Hotel	11/24/2024	12/17/2024	$	2,396.64	23	$ 55,122.72
7485	SQ *RAMSAY CORPORATION	Logistic Testing Credits	11/18/2024	12/17/2024	$	90.95	29	$ 2,637.55
7486	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	25.20	57	$ 1,436.40
7487	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	9.10	57	$ 518.70
7488	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	6.30	57	$ 359.10
7489	PTC EZ PASS AUTO RE.	EZ Pass Replenish 10272024	10/27/2024	12/23/2024	$	2.80	57	$ 159.60
7490	THE SHAWNEE INN AND GO	Storm Duty	12/11/2024	12/30/2024	$	2,745.18	19	$ 52,158.42
7491	THE SHAWNEE INN AND GO	Storm Duty	12/11/2024	12/30/2024	$	2,963.27	19	$ 56,302.13
7492	KALAHARI RESORT - PA	Storm Duty	12/11/2024	12/30/2024	$	6,760.00	19	$ 128,440.00
7493	KALAHARI RESORT - PA	Storm Duty	12/11/2024	12/30/2024	$	608.40	19	$ 11,559.60
7494	SKYTOP LODGE FRONT DESK	Storm Duty	11/24/2024	12/17/2024	$	(2,021.84)	23	$ (46,502.32)
7495	SKYTOP LODGE FRONT DESK	Storm Duty	11/24/2024	12/17/2024	$	2,021.84	23	$ 46,502.32
7496	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	10.50	45	$ 472.50
7497	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	3.50	45	$ 157.50
7498	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	4.90	45	$ 220.50
7499	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	23.80	45	$ 1,071.00
7500	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11082024	11/8/2024	12/23/2024	$	12.60	45	$ 567.00
7501	HOTEL LODG* HAMPTONINN	December Storm Hampton Inn	12/5/2024	12/17/2024	$	2,030.76	12	$ 24,369.12
7502	HOTEL LODG* HAMPTONINN	December Storm Hampton Inn	10/2/2024	12/17/2024	$	303.03	76	$ 23,030.28
7503	Wyndham Hotels and Resorts	WYNDHAM HOTEL / 12-05-24	12/5/2024	12/17/2024	$	14,160.00	12	$ 169,920.00
7504	Wyndham Hotels and Resorts	WYNDHAM HOTEL / 12-05-24	12/5/2024	12/17/2024	$	1,557.61	12	$ 18,691.32
7505	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11222024	11/22/2024	12/23/2024	$	8.40	31	$ 260.40
7506	PTC EZ PASS AUTO RE.	EZ Pass Replenish 11222024	11/22/2024	12/23/2024	$	42.00	31	$ 1,302.00
7507	PTC EZ PASS AUTO RE.	EZ Pass Replenish 12052024	12/5/2024	12/23/2024	$	26.60	18	$ 478.80
7508	PTC EZ PASS AUTO RE.	EZ Pass Replenish 12052024	12/5/2024	12/23/2024	$	26.60	18	$ 478.80
7509	PTC EZ PASS AUTO RE.	EZ Pass Replenish 12052024	12/5/2024	12/23/2024	$	16.80	18	$ 302.40
7510	Hampton Inns	December Expense	12/11/2024	12/19/2024	$	3,357.75	8	$ 26,862.00
7511	DoubleTree Hotels	H&F Storm 12/11/2024	12/11/2024	12/19/2024	$	5,355.00	8	$ 42,840.00
7512	DoubleTree Hotels	H&F Storm 12/11/2024	12/11/2024	12/19/2024	$	589.05	8	$ 4,712.40
7513	DELTA HOTELS	12/11 Storm Room	12/11/2024	12/19/2024	$	11,642.20	8	$ 93,137.60
7514	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7515	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7516	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7517	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7518	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7519	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7520	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7521	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7522	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7523	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7524	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7525	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7526	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	122.55	9	$ 1,102.95
7527	Holiday Inn	Storm H&F 12-14-24	12/11/2024	12/20/2024	$	12.25	9	$ 110.25
7528	FOUR POINTS ALLENTOWN LEH	Storm - Rooms 12-11-24	12/11/2024	12/20/2024	$	6,806.80	9	$ 61,261.20
7529	1.21.25 Report	WATSON INN	1/3/2025	1/21/2025	$	96.90	18	$ 1,744.20
7530	DOBLE Life of a Transformer	AGENT FEE 8900899278448	1/8/2025	2/20/2025	$	3.00	43	$ 129.00
7531	DOBLE Life of a Transformer	American Airlines	1/8/2025	2/20/2025	$	367.71	43	$ 15,811.53
7532	DOBLE Life of a Transformer	DOBLE ENGINEERING CO	1/8/2025	2/20/2025	$	2,690.00	43	$ 115,670.00
7533	DOBLE Life of a Transformer	UBER *TRIP	2/3/2025	2/20/2025	$	45.98	17	$ 781.66
7534	DOBLE Life of a Transformer	CHEDDAR'S ZK 0202197	2/4/2025	2/20/2025	$	23.22	16	$ 371.52
7535	DOBLE Life of a Transformer	LUCKY BOWL	2/6/2025	2/20/2025	$	25.05	14	$ 350.70
7536	DOBLE Life of a Transformer	UBER *TRIP	2/8/2025	2/20/2025	$	24.96	12	$ 299.52
7537	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/2/2025	2/20/2025	$	239.00	18	$ 4,302.00

7538	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/2/2025	2/20/2025	$	80.51	18	$ 1,449.18
7539	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/3/2025	2/20/2025	$	329.00	17	$ 5,593.00
7540	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/3/2025	2/20/2025	$	91.76	17	$ 1,559.92
7541	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/4/2025	2/20/2025	$	339.00	16	$ 5,424.00
7542	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/4/2025	2/20/2025	$	93.01	16	$ 1,488.16
7543	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/5/2025	2/20/2025	$	329.00	15	$ 4,935.00
7544	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/5/2025	2/20/2025	$	91.76	15	$ 1,376.40
7545	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/6/2025	2/20/2025	$	329.00	14	$ 4,606.00
7546	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/6/2025	2/20/2025	$	91.76	14	$ 1,284.64
7547	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/7/2025	2/20/2025	$	239.00	13	$ 3,107.00
7548	DOBLE Life of a Transformer	RENAISSANCE HOTELS SEA	2/7/2025	2/20/2025	$	80.51	13	$ 1,046.63
7549	Saucon Park Ground Grid	TST*THE SHELBY	1/13/2025	2/10/2025	$	188.66	28	$ 5,282.48
7550	EAP Registration	WWW.ENERGYPA.ORG	2/10/2025	2/20/2025	$	216.00	10	$ 2,160.00
7551	RTD Probe for GRST	QUALITROL COMPANY LLC	3/8/2025	3/27/2025	$	1,076.50	19	$ 20,453.50
7552	BLOOM DECOM SAFETY BREAKFAST	MORRIS FAMILY REST BLOOM	3/18/2025	3/27/2025	$	98.31	9	$ 884.79
7553	SSES EOOS OT DINNER	HOGS HOLLOW SALOON	3/24/2025	4/4/2025	$	74.48	11	$ 819.28
7554	Sys Log Testing Lunch	SQ *NORTHUMBERLAND HOOK &	3/26/2025	4/4/2025	$	33.86	9	$ 304.74
7555	EAP Spring Trip	DoubleTree Hotels	4/7/2025	4/16/2025	$	199.00	9	$ 1,791.00
7556	EAP Spring Trip	DoubleTree Hotels	4/7/2025	4/16/2025	$	27.86	9	$ 250.74
7557	EAP Spring Trip	DoubleTree Hotels	4/8/2025	4/16/2025	$	199.00	8	$ 1,592.00
7558	EAP Spring Trip	DoubleTree Hotels	4/8/2025	4/16/2025	$	27.86	8	$ 222.88
7559	EAP Spring Trip	DoubleTree Hotels	4/7/2025	4/16/2025	$	3.00	9	$ 27.00
7560	EAP Spring Trip	UBER *TRIP	4/9/2025	4/16/2025	$	6.70	7	$ 46.90
7561	EAP Spring Trip	UBER *TRIP	4/8/2025	4/16/2025	$	21.80	8	$ 174.40
7562	System Eng Transition Breakfast	PERKINS RESTAURANT 3716	4/22/2025	5/5/2025	$	86.03	13	$ 1,118.39
7563	SUSQ RT and SYS ENG Turnover	CKE*GOODWIL'S RESTAURANT	5/9/2025	6/3/2025	$	193.19	25	$ 4,829.75
7564	EOOS OT BENT	HOGS HOLLOW SALOON	6/6/2025	6/26/2025	$	67.71	20	$ 1,354.20
7565	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7566	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7567	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7568	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7569	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7570	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7571	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7572	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7573	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7574	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	139.00	16	$ 2,224.00
7575	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7576	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7577	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7578	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7579	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7580	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7581	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7582	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7583	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7584	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	5.56	16	$ 88.96
7585	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7586	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7587	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7588	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7589	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7590	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7591	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7592	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7593	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7594	2/6-2/7 Storm Event	DELTA HOTELS	2/5/2025	2/21/2025	$	8.34	16	$ 133.44
7595	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7596	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7597	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7598	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7599	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7600	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7601	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7602	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7603	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	139.00	15	$ 2,085.00
7604	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7605	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7606	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7607	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7608	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7609	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7610	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7611	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7612	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	5.56	15	$ 83.40
7613	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7614	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7615	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7616	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7617	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7618	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7619	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7620	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7621	2/6-2/7 Storm Event	DELTA HOTELS	2/6/2025	2/21/2025	$	8.34	15	$ 125.10
7622	PSU Recruiting Event		3/5/2025	6/6/2025	$	222.60	93	$ 20,701.80
7623	2026 Approval Session - LANC		4/1/2025	6/9/2025	$	88.90	69	$ 6,134.10
7624	2026 Approval Session-CEN		4/14/2025	6/17/2025	$	66.50	64	$ 4,256.00
7625	2026 CH Batch 2 Kickoff		5/14/2025	6/9/2025	$	81.90	26	$ 2,129.40
7626	Mileage		3/17/2025	4/7/2025	$	57.40	21	$ 1,205.40
7627	Mileage		4/15/2025	4/23/2025	$	58.80	8	$ 470.40
7628	Mileage		4/16/2025	4/23/2025	$	58.80	7	$ 411.60
7629	Storm Drill Mileage		2/27/2025	3/13/2025	$	60.20	14	$ 842.80
7630	Storm Drill Mileage	PA TURNPIKE	2/27/2025	3/13/2025	$	9.40	14	$ 131.60
7631	Lunch storm	TST* TWO COUSINS PIZZA -	2/17/2025	2/24/2025	$	53.67	7	$ 375.69
7632	Safety meeting	MISSION BBQ LANCASTER-STO	4/25/2025	5/14/2025	$	117.85	19	$ 2,239.15
7633	Spring class 2025	Sofia Alquirih	5/1/2025	5/16/2025	$	3,894.25	15	$ 58,413.75
7634	Lehigh 12/5/24 Storm response	PY *PRIMO HOAGIES	12/5/2024	1/3/2025	$	20.01	29	$ 580.29
7635	Safety/Draft day mtg. 2/3/25	CRACKER BARREL #291 FOGEL	1/27/2025	2/20/2025	$	288.07	24	$ 6,913.68
7636	MRC Prep mtg. 2/4/25	BIAGGIO PIZZERIA FAMILY R	2/4/2025	2/13/2025	$	54.04	9	$ 486.36
7637	Lehigh Strom Response 2/16/25	BOJANGLES 1343	2/16/2025	4/3/2025	$	9.53	46	$ 438.38
7638	Jan Report	SHADY MAPLE FARM MA	1/10/2025	1/28/2025	$	82.55	18	$ 1,485.90
7639	March metering safety meeting.	SHADY MAPLE FARM MA	3/27/2025	4/14/2025	$	115.57	18	$ 2,080.26
7640	March metering safety meeting.	SHADY MAPLE FARM MA	3/27/2025	4/14/2025	$	16.51	18	$ 297.18
7641	expense report	SHEETZ 0219	4/10/2025	4/14/2025	$	23.31	4	$ 93.24
7642	May monthly safety meeting	BUDDIES' NEW YORK BAGELS	5/28/2025	6/20/2025	$	49.51	23	$ 1,138.73
7643	Penn State Career Fair 2/11-2/12	Champs	2/11/2025	2/25/2025	$	21.31	14	$ 298.38
7644	October Safety Meeting	VESUVIOS PIZZERIA & SPORT	10/31/2024	1/6/2025	$	223.59	67	$ 14,980.53
7645	Storm Expense 1/1/2025	TEXAS ROADHOUSE #2734	1/2/2025	2/14/2025	$	72.99	43	$ 3,138.57
7646	Storm Expense 1/1/2025	TEXAS ROADHOUSE #2734	1/2/2025	2/14/2025	$	72.99	43	$ 3,138.57
7647	Dinner	BUFFALO WILD WNGS 0519	2/9/2025	2/18/2025	$	136.86	9	$ 1,231.74
7648	Spirit Training	ALLENTOWN PARKING STRATA	2/27/2025	4/10/2025	$	102.00	42	$ 4,284.00
7649	Spirit Training	SQ *TACOS Y TEQUILA CITY	2/24/2025	4/10/2025	$	42.74	45	$ 1,923.30
7650	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	4/10/2025	$	224.00	45	$ 10,080.00

7651	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	4/10/2025	$	22.40	45	$ 1,008.00
7652	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	4/10/2025	$	244.00	44	$ 10,736.00
7653	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	4/10/2025	$	24.40	44	$ 1,073.60
7654	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	4/10/2025	$	224.00	43	$ 9,632.00
7655	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	4/10/2025	$	22.40	43	$ 963.20
7656	March Safety Meeting	CHILI'S GRILL & BAR#1857	3/6/2025	4/10/2025	$	104.89	35	$ 3,671.15
7657	3rd Shift North Safety Meeting	THE FULL BULL TABLE AN	4/9/2025	4/23/2025	$	573.20	14	$ 8,024.80
7658	3rd Shift North Safety Meeting	TURKEY HILL 0297	4/9/2025	4/23/2025	$	10.60	14	$ 148.40
7659	Safety Meeting Meal &Refreshment	309 PIZZA LLC	5/7/2025	6/25/2025	$	190.05	49	$ 9,312.45
7660	Safety Meeting Meal &Refreshment	TURKEY HILL 0297	5/7/2025	6/25/2025	$	10.60	49	$ 519.40
7661	Rodeo Practice Meeting	LUNAS HAZELTON PIZZERI	5/13/2025	6/26/2025	$	95.61	44	$ 4,206.84
7662	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/15/2025	6/25/2025	$	120.00	41	$ 4,920.00
7663	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/15/2025	6/25/2025	$	19.53	41	$ 800.73
7664	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/16/2025	6/25/2025	$	120.00	40	$ 4,800.00
7665	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/16/2025	6/25/2025	$	19.53	40	$ 781.20
7666	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/17/2025	6/25/2025	$	120.00	39	$ 4,680.00
7667	Hotel Stay (Rodeo)	COUNTRY INN & STES DOS	5/17/2025	6/25/2025	$	19.53	39	$ 761.67
7668	Marc Training	TEXAS ROADHOUSE #2340	6/11/2025	6/25/2025	$	42.99	14	$ 601.86
7669	Marc Training	RES* STAYBRIDGE	6/10/2025	6/25/2025	$	141.87	15	$ 2,128.05
7670	Marc Training	RES* STAYBRIDGE	6/10/2025	6/25/2025	$	59.70	15	$ 895.50
7671	Marc Training	RES* STAYBRIDGE	6/11/2025	6/25/2025	$	141.87	14	$ 1,986.18
7672	Marc Training	RES* STAYBRIDGE	6/11/2025	6/25/2025	$	59.71	14	$ 835.94
7673	13853268 Storm	DUNKIN #363171	12/9/2024	1/2/2025	$	51.47	24	$ 1,235.28
7674	13853268 Storm	TST* BONBON CAFE	12/10/2024	1/2/2025	$	55.62	23	$ 1,279.26
7675	13853268 Storm	YANKEE DOODLE	12/10/2024	1/2/2025	$	57.85	23	$ 1,330.55
7676	13853268 Storm	TST* BONBON CAFE	12/11/2024	1/2/2025	$	62.92	22	$ 1,384.24
7677	13853268 Storm	TST* BONBON CAFE	12/11/2024	1/2/2025	$	22.30	22	$ 490.60
7678	13853268 Storm	BAMBINOS ORIGINAL PIZZA	12/12/2024	1/2/2025	$	107.00	21	$ 2,247.00
7679	ruth transformer outage	DUNKIN #300400 Q35	12/22/2024	1/14/2025	$	26.01	23	$ 598.23
7680	ruth transformer outage	ITALIAN PIZZA AND SUBS	12/22/2024	1/14/2025	$	150.56	23	$ 3,462.88
7681	Kentucky MA 10073512-005	TWIN PEAKS	1/4/2025	1/14/2025	$	100.00	10	$ 1,000.00
7682	Kentucky MA 10073512-005	SHEETZ 0638 00006387	1/4/2025	1/14/2025	$	37.62	10	$ 376.20
7683	Kentucky MA 10073512-005	THE LOBBY BAR	1/5/2025	1/14/2025	$	25.00	9	$ 225.00
7684	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7685	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7686	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.27	10	$ 12.70
7687	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7688	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	0.46	10	$ 4.60
7689	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7690	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7691	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7692	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.73	10	$ 17.30
7693	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7694	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7695	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.27	10	$ 12.70
7696	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7697	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	0.46	10	$ 4.60
7698	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7699	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7700	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.27	10	$ 12.70
7701	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7702	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	0.46	10	$ 4.60
7703	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7704	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7705	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.27	10	$ 12.70
7706	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7707	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	0.46	10	$ 4.60
7708	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$	127.30	(101)	$ (12,857.30)
7709	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$	6.37	(101)	$ (643.37)
7710	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$	1.27	(101)	$ (128.27)
7711	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$	7.64	(101)	$ (771.64)
7712	Kentucky MA 10073512-005	Holiday Inn	4/25/2025	1/14/2025	$	0.46	(101)	$ (46.46)
7713	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7714	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7715	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.27	10	$ 12.70
7716	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7717	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	0.46	10	$ 4.60
7718	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7719	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7720	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.27	10	$ 12.70
7721	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7722	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	0.46	10	$ 4.60
7723	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	127.30	10	$ 1,273.00
7724	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	6.37	10	$ 63.70
7725	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	1.27	10	$ 12.70
7726	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	7.64	10	$ 76.40
7727	Kentucky MA 10073512-005	Holiday Inn	1/4/2025	1/14/2025	$	0.46	10	$ 4.60
7728	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$	127.30	(77)	$ (9,802.10)
7729	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$	1.27	(77)	$ (97.79)
7730	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$	7.64	(77)	$ (588.28)
7731	Kentucky MA 10073512-005	Holiday Inn	4/1/2025	1/14/2025	$	6.83	(77)	$ (525.91)
7732	Kentucky MA 10073512-005	HILTON GARDEN INN RES	1/8/2025	1/14/2025	$	14.00	6	$ 84.00
7733	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$	99.00	(131)	$ (12,969.00)
7734	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$	6.59	(131)	$ (863.29)
7735	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$	8.42	(131)	$ (1,103.02)
7736	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$	0.99	(131)	$ (129.69)
7737	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$	1.49	(131)	$ (195.19)
7738	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$	127.30	9	$ 1,145.70
7739	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$	8.48	9	$ 76.32
7740	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$	10.82	9	$ 97.38
7741	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$	1.27	9	$ 11.43
7742	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$	1.91	9	$ 17.19
7743	Kentucky MA 10073512-005	WENDYS 704	1/6/2025	1/14/2025	$	11.65	8	$ 93.20
7744	Kentucky MA 10073512-005	SHELL OIL13094338012	1/6/2025	1/14/2025	$	44.04	8	$ 352.32
7745	Kentucky MA 10073512-005	TST* CATTLEMANS ROADHOUSE	1/8/2025	1/14/2025	$	272.60	6	$ 1,635.60
7746	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$	122.55	569	$ 69,730.95
7747	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$	8.05	569	$ 4,580.45
7748	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$	10.42	569	$ 5,928.98
7749	Kentucky MA 10073512-005	Holiday Inn	6/25/2023	1/14/2025	$	1.23	569	$ 699.87
7750	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	122.55	8	$ 980.40
7751	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	8.05	8	$ 64.40
7752	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	10.42	8	$ 83.36
7753	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	1.23	8	$ 9.84
7754	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$	122.55	739	$ 90,564.45
7755	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$	8.05	739	$ 5,948.95
7756	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$	10.42	739	$ 7,700.38
7757	Kentucky MA 10073512-005	Holiday Inn	1/6/2023	1/14/2025	$	1.23	739	$ 908.97
7758	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	122.55	8	$ 980.40
7759	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	8.05	8	$ 64.40
7760	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	10.42	8	$ 83.36
7761	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/14/2025	$	1.23	8	$ 9.84
7762	Kentucky MA 10073512-005	TIL*TP 7 BREW SB299	1/7/2025	1/14/2025	$	5.92	7	$ 41.44
7763	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$	127.30	9	$ 1,145.70

7764	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$	97.38
7765	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 9.75	9	$	87.75
7766	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$	17.19
7767	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 127.30	(131)	$	(16,676.30)
7768	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 8.48	(131)	$	(1,110.88)
7769	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 10.82	(131)	$	(1,417.42)
7770	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 1.27	(131)	$	(166.37)
7771	Kentucky MA 10073512-005	Crowne Plaza	5/25/2025	1/14/2025	$ 1.91	(131)	$	(250.21)
7772	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 127.30	8	$	1,018.40
7773	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 8.48	8	$	67.84
7774	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 10.82	8	$	86.56
7775	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 1.27	8	$	10.16
7776	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 1.91	8	$	15.28
7777	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$	1,145.70
7778	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 8.48	9	$	76.32
7779	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$	97.38
7780	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.27	9	$	11.43
7781	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$	17.19
7782	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 127.30	8	$	1,018.40
7783	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 8.48	8	$	67.84
7784	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 10.82	8	$	86.56
7785	Kentucky MA 10073512-005	Crowne Plaza	1/6/2025	1/14/2025	$ 3.18	8	$	25.44
7786	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$	1,145.70
7787	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 8.48	9	$	76.32
7788	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$	97.38
7789	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.27	9	$	11.43
7790	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$	17.19
7791	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 127.30	569	$	72,433.70
7792	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 8.48	569	$	4,825.12
7793	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 10.82	569	$	6,156.58
7794	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 1.27	569	$	722.63
7795	Kentucky MA 10073512-005	Crowne Plaza	6/25/2023	1/14/2025	$ 1.91	569	$	1,086.79
7796	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 127.30	9	$	1,145.70
7797	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 8.48	9	$	76.32
7798	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 10.82	9	$	97.38
7799	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.27	9	$	11.43
7800	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	1/14/2025	$ 1.91	9	$	17.19
7801	Kentucky MA 10073512-005	RAISING CANES 0641	1/7/2025	1/14/2025	$ 17.36	7	$	121.52
7802	cell accessories for new sup	AMAZON MKTPL*ZE7XG81Q0	12/26/2024	1/14/2025	$ 31.79	19	$	604.01
7803	cell accessories for new sup	AMAZON MKTPL*Z11UT2PZ2	12/14/2024	1/14/2025	$ 184.49	31	$	5,719.19
7804	End of year Safety meeting	SQ *DANNY'S BBQ	12/13/2024	1/14/2025	$ 801.36	32	$	25,643.52
7805	End of year Safety meeting	COSTCO WHSE #0327	12/17/2024	1/14/2025	$ 96.73	28	$	2,708.44
7806	End of year Safety meeting	WEIS MARKETS 020	12/19/2024	1/14/2025	$ 125.02	26	$	3,250.52
7807	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	2/3/2025	$ 3.18	27	$	85.86
7808	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	2/3/2025	$ 112.94	27	$	3,049.38
7809	Kentucky MA 10073512-005	Crowne Plaza	1/5/2025	2/3/2025	$ 183.24	29	$	5,313.96
7810	callout meal	GREAT WALL	1/21/2025	2/6/2025	$ 35.00	16	$	560.00
7811	Newport Safety meeting	RANCH HOUSE RESTAURANT	1/13/2025	2/3/2025	$ 289.49	21	$	6,079.29
7812	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 127.00	11	$	1,397.00
7813	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 12.70	11	$	139.70
7814	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 127.00	11	$	1,397.00
7815	INTERVIEWS & assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/3/2025	$ 12.70	11	$	139.70
7816	Eville Safety meeting	DUNKIN #352143 Q35	1/14/2025	2/3/2025	$ 48.49	20	$	969.80
7817	Storm Meals	TST* BONBON CAFE	1/29/2025	2/25/2025	$ 56.32	27	$	1,520.64
7818	Bluetooth Head sets	AMAZON MKTPL*ZD9KU2NF1	1/11/2025	2/3/2025	$ 295.71	23	$	6,801.33
7819	Storm 10070873 meals	SHEETZ 0351 00003517	2/16/2025	2/25/2025	$ 14.89	9	$	134.01
7820	Storm 10070873 meals	THE CATS MEOW	2/17/2025	2/25/2025	$ 68.00	8	$	544.00
7821	Storm 10070873 meals	SHAKE SHACK - 1428	2/17/2025	2/25/2025	$ 15.68	8	$	125.44
7822	Storm 10070873 meals	SHEETZ 0518 00005181	2/16/2025	2/25/2025	$ 20.20	9	$	181.80
7823	Storm 10070873 meals	YANKEE DOODLE	2/16/2025	2/25/2025	$ 74.45	9	$	670.05
7824	Storm 10070873 meals	TST*GRIDDLES MALT SHOPPE	2/17/2025	2/25/2025	$ 37.00	8	$	296.00
7825	Assessments	BURGER KING #5807	1/31/2025	2/28/2025	$ 14.94	28	$	418.32
7826	Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/28/2025	$ 159.00	29	$	4,611.00
7827	Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/28/2025	$ 6.36	29	$	184.44
7828	Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/28/2025	$ 9.54	29	$	276.66
7829	callout meal	DAVES HOT CHICKEN 1149	2/1/2025	2/25/2025	$ 15.36	24	$	368.64
7830	callout meal	YANKEE DOODLE	2/1/2025	2/25/2025	$ 39.76	24	$	954.24
7831	Safety meeting	ALVARO BREAD AND PASTRY S	2/5/2025	2/28/2025	$ 102.00	23	$	2,346.00
7832	HBG Safety tracking Poster win	ALVARO BREAD AND PASTRY S	3/19/2025	3/25/2025	$ 158.36	6	$	950.16
7833	HBG Safety tracking Poster win	PALUMBO PIZZA	3/19/2025	3/25/2025	$ 450.00	6	$	2,700.00
7834	Storm meal 13855035	TST*JOYS GRILL & BURGER	3/6/2025	3/25/2025	$ 68.60	19	$	1,303.40
7835	Safety meeting	SQ *HOAGEEZ	3/20/2025	4/3/2025	$ 188.02	14	$	2,632.28
7836	Travel Meals	TST*YOCCOS - RT 100 NEW	3/27/2025	4/22/2025	$ 13.50	26	$	351.00
7837	Travel Meals	TST*YOCCOS - RT 100 NEW	4/2/2025	4/22/2025	$ 24.20	20	$	484.00
7838	13890946 material	MAMMA'S PIZZA SHOP & RES	4/8/2025	4/22/2025	$ 136.00	14	$	1,904.00
7839	Team meeting	BANGKOK 56	4/3/2025	4/22/2025	$ 142.00	19	$	2,698.00
7840	Juniata callout	TST* BONBON CAFE	4/19/2025	4/28/2025	$ 97.81	9	$	880.29
7841	Juniata callout	Bambinos Original Pizza	4/19/2025	4/28/2025	$ 43.45	9	$	391.05
7842	Safety meeting	SAMS CLUB #4994	4/28/2025	5/5/2025	$ 78.32	7	$	548.24
7843	Safety meeting	WARRINGTON FARM MEATS	4/28/2025	5/5/2025	$ 178.17	7	$	1,247.19
7844	Storm meals	GIANT 6100	4/30/2025	5/15/2025	$ 40.79	15	$	611.85
7845	Storm meals	TST*JOYS GRILL & BURGER	4/30/2025	5/15/2025	$ 40.90	15	$	613.50
7846	Storm meals	PAD THAI RESTAURANT	5/3/2025	5/14/2025	$ 42.00	11	$	462.00
7847	Storm meals	RICE AND BEANS RESTAURAN	5/4/2025	5/14/2025	$ 18.82	10	$	188.20
7848	Supervisor meeting	DUKES BAR & GRILL - RI	5/16/2025	5/23/2025	$ 237.69	7	$	1,663.83
7849	coffee for crew	DUNKIN #346292 Q35	5/10/2025	5/23/2025	$ 14.60	13	$	189.80
7850	Safety Breakfast	ALVARO BREAD AND PASTRY S	5/22/2025	6/13/2025	$ 92.22	22	$	2,028.84
7851	Assessments	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$ 179.00	8	$	1,432.00
7852	Assessments	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$ 7.16	8	$	57.28
7853	Assessments	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$ 10.74	8	$	85.92
7854	Assessments	TST*THAI AVENUE RESTAURA	6/6/2025	6/13/2025	$ 52.00	7	$	364.00
7855	Storm Meals 2025AY	SHEETZ 0228	6/1/2025	6/13/2025	$ 45.84	12	$	550.08
7856	Storm Meals 2025AY	YANKEE DOODLE	6/1/2025	6/13/2025	$ 43.68	12	$	524.16
7857	Lehigh lunch	TST*THAI AVENUE RESTAURA	5/30/2025	6/30/2025	$ 49.00	31	$	1,519.00
7858	Storm Duty	KALAHARI RESORT - PA	12/11/2024	1/16/2025	$ 485.04	36	$	17,461.44
7859	Storm Duty	Holiday Inn	4/30/2025	5/30/2025	$ 3,871.68	30	$	116,150.40
7860	Storm Duty	Holiday Inn	4/30/2025	5/30/2025	$ 5,686.53	30	$	170,595.90
7861	Storm Duty	THE SETTLERS INN	5/18/2025	6/18/2025	$ 1,935.00	31	$	59,985.00
7862	Storm Duty	THE SETTLERS INN	5/18/2025	6/18/2025	$ 263.25	31	$	8,160.75
7863	Storm Duty	HOTEL ANTHRACITE	5/18/2025	6/18/2025	$ 1,161.00	31	$	35,991.00
7864	Storm Duty	HOTEL ANTHRACITE	5/18/2025	6/18/2025	$ 254.25	31	$	7,881.75
7865	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$ 139.00	8	$	1,112.00
7866	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$ 15.29	8	$	122.32
7867	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 139.00	7	$	973.00
7868	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 15.29	7	$	107.03
7869	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$ 169.00	8	$	1,352.00
7870	Mar 6 2025 Storm Housing	Hampton Inns	3/6/2025	3/14/2025	$ 18.59	8	$	148.72
7871	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 173.00	7	$	1,211.00
7872	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 19.03	7	$	133.21
7873	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 169.00	7	$	1,183.00
7874	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 18.59	7	$	130.13
7875	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 169.00	7	$	1,183.00
7876	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$ 18.59	7	$	130.13

7877	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	169.00	7	$ 1,183.00
7878	Mar 6 2025 Storm Housing	Hampton Inns	3/7/2025	3/14/2025	$	18.59	7	$ 130.13
7879	Field Visits		6/11/2025	6/26/2025	$	21.00	15	$ 315.00
7880	Gibson Site Visit		1/8/2025	1/23/2025	$	112.00	15	$ 1,680.00
7881	2/17/25 Storm Expense Report		2/17/2025	2/21/2025	$	47.60	4	$ 190.40
7882	2/17/25 Storm Expense Report	Starbucks	2/17/2025	2/21/2025	$	11.61	4	$ 46.44
7883	SDSIC 2025	Westin	4/28/2025	5/6/2025	$	245.05	8	$ 1,960.40
7884	SDSIC 2025	Westin	4/28/2025	5/6/2025	$	50.00	8	$ 400.00
7885	SDSIC 2025	Westin	4/29/2025	5/6/2025	$	245.05	7	$ 1,715.35
7886	SDSIC 2025	Westin	4/30/2025	5/6/2025	$	245.05	6	$ 1,470.30
7887	SDSIC 2025	Westin	5/1/2025	5/6/2025	$	245.05	5	$ 1,225.25
7888	SDSIC 2025	American Airlines	4/21/2025	5/6/2025	$	102.81	15	$ 1,542.15
7889	SDSIC 2025	OpenStreetMap	4/28/2025	5/6/2025	$	11.61	8	$ 92.88
7890	SDSIC 2025	The Westin Chattanooga Market	4/30/2025	5/6/2025	$	7.37	6	$ 44.22
7891	SDSIC 2025	The Ice Cream Show	4/30/2025	5/6/2025	$	10.65	6	$ 63.90
7892	SDSIC 2025	Lyft	4/30/2025	5/6/2025	$	5.16	6	$ 30.96
7893	SDSIC 2025	The Westin Chattanooga Market	5/2/2025	5/6/2025	$	15.30	4	$ 61.20
7894	SDSIC 2025	Lyft	5/2/2025	5/6/2025	$	19.00	4	$ 76.00
7895	Breakfast Storm	WENDY'S 19308	12/12/2024	2/28/2025	$	7.36	78	$ 574.08
7896	Team Safety Breakfast	PERKINS RESTAURANT 2505	1/17/2025	2/28/2025	$	223.63	42	$ 9,392.46
7897	Storm Lunch	STOOKEY'S FAMOUS BAR-B-Q	2/16/2025	2/28/2025	$	29.66	12	$ 355.92
7898	Level 1 Safety Meeting Breakfast	DUNKIN #330031 Q35	2/19/2025	2/28/2025	$	84.30	9	$ 758.70
7899	Storm Breakfast	DUNKIN #308570	2/17/2025	4/3/2025	$	11.51	45	$ 517.95
7900	Storm Meal	MCDONALD'S F5225	2/17/2025	4/1/2025	$	17.99	43	$ 773.57
7901	LEH/Nor Safety Meeting	DUNKIN #335983	2/28/2025	4/1/2025	$	71.92	32	$ 2,301.44
7902	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	36.50	48	$ 1,752.00
7903	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	43.30	48	$ 2,078.40
7904	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	14.70	48	$ 705.60
7905	Toll	PTC EZ PASS CSC	2/25/2025	4/14/2025	$	9.40	48	$ 451.20
7906	Gas Company Truck	FOOD EXPRESS NANTICOKE	2/21/2025	5/14/2025	$	58.31	82	$ 4,781.42
7907	Storm Meal	DUNKIN #349640 Q35	3/17/2025	5/14/2025	$	13.85	58	$ 803.30
7908	Service Tech Training	FRIENDS COFFEE SHOP	3/20/2025	5/14/2025	$	19.08	55	$ 1,049.40
7909	March Safety Meeting	WM SUPERCENTER #1623	3/20/2025	5/14/2025	$	24.91	55	$ 1,370.05
7910	March Safety Meeting	DUNKIN #330031 Q35	3/21/2025	5/27/2025	$	60.91	67	$ 4,080.97
7911	Safety Discussion Cen/Sus	DUNKIN #330031 Q35	3/31/2025	5/27/2025	$	50.04	57	$ 2,852.28
7912	April Safety Meeting	DUNKIN #330031 Q35	4/29/2025	5/27/2025	$	58.62	28	$ 1,641.36
7913	Tolls	PTC EZ PASS AUTO RE.	5/4/2025	5/27/2025	$	100.00	23	$ 2,300.00
7914	Storm Meal	DENNY'S #8804	4/16/2025	5/27/2025	$	26.99	41	$ 1,106.59
7915	Storm Coffee	BURGER KING #3935	5/19/2025	6/27/2025	$	2.43	39	$ 94.77
7916	Storm	BEARNOS SHEPHERDSVILLE	5/19/2025	6/27/2025	$	79.37	39	$ 3,095.43
7917	report 4/15/25 Bachman	BORDERLINE RESTAURANT	3/11/2025	4/16/2025	$	51.96	36	$ 1,870.56
7918	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	(945.00)	63	$ (59,535.00)
7919	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	(148.95)	63	$ (9,383.85)
7920	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	945.00	63	$ 59,535.00
7921	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	148.95	63	$ 9,383.85
7922	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/28/2025	$	1,890.00	65	$ 122,850.00
7923	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/28/2025	$	297.90	65	$ 19,363.50
7924	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	2,940.00	63	$ 185,220.00
7925	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	463.40	63	$ 29,194.20
7926	Crew member hotel stay	WOODLANDS RESORTS	11/25/2024	1/26/2025	$	315.00	62	$ 19,530.00
7927	Crew member hotel stay	WOODLANDS RESORTS	11/25/2024	1/26/2025	$	49.65	62	$ 3,078.30
7928	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	1,365.00	63	$ 85,995.00
7929	Crew member hotel stay	WOODLANDS RESORTS	11/24/2024	1/26/2025	$	215.15	63	$ 13,554.45
7930	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/24/2025	$	119.00	19	$ 2,261.00
7931	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/24/2025	$	4.76	19	$ 90.44
7932	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/24/2025	$	7.14	19	$ 135.66
7933	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7934	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7935	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7936	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7937	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7938	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7939	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7940	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7941	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7942	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7943	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7944	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7945	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7946	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7947	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7948	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7949	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7950	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7951	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7952	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7953	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7954	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7955	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7956	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7957	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7958	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7959	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	139.00	16	$ 2,224.00
7960	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7961	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7962	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7963	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7964	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7965	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7966	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7967	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7968	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7969	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7970	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7971	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7972	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7973	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7974	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7975	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7976	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7977	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7978	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7979	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7980	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7981	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7982	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7983	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7984	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7985	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7986	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	5.56	16	$ 88.96
7987	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7988	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44
7989	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$	8.34	16	$ 133.44

7990	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7991	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7992	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7993	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7994	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7995	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7996	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7997	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7998	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
7999	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8000	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8001	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8002	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8003	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8004	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8005	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8006	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8007	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8008	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8009	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8010	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8011	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8012	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8013	Storm crew hotel stay	DELTA HOTELS	3/5/2025	3/21/2025	$ 8.34	16	$ 133.44
8014	Storm crew hotel stay	DELTA HOTELS	3/6/2025	3/21/2025	$ 139.00	15	$ 2,085.00
8015	Storm crew hotel stay	DELTA HOTELS	3/6/2025	3/21/2025	$ 5.56	15	$ 83.40
8016	Storm crew hotel stay	DELTA HOTELS	3/6/2025	3/21/2025	$ 8.34	15	$ 125.10
8017	clothing	ALVARO BREAD AND PASTRY S	12/11/2024	1/2/2025	$ 64.59	22	$ 1,420.98
8018	storm meal	YANKEE DOODLE	12/12/2024	1/2/2025	$ 80.84	21	$ 1,697.64
8019	Storm hotel	Residence Inns	12/11/2024	1/2/2025	$ 121.00	22	$ 2,662.00
8020	Storm hotel	Residence Inns	12/11/2024	1/2/2025	$ 16.31	22	$ 358.82
8021	Supervisors meeting	YANKEE DOODLE	1/10/2025	1/22/2025	$ 90.86	12	$ 1,090.32
8022	safety meeting	PEACHTREE RESTAURANT &	1/16/2025	2/7/2025	$ 97.43	22	$ 2,143.46
8023	storm meal 13855018	MCDONALD'S F27346	2/17/2025	2/28/2025	$ 8.79	11	$ 96.69
8024	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$ 124.00	7	$ 868.00
8025	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$ 6.20	7	$ 43.40
8026	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$ 7.44	7	$ 52.08
8027	storm Hotel	Residence Inns	2/17/2025	2/24/2025	$ 3.00	7	$ 21.00
8028	storm Hotel	Residence Inns	2/18/2025	2/24/2025	$ (3.00)	6	$ (18.00)
8029	storm meal	UNDERDOG SPORTS BAR AND G	2/17/2025	2/24/2025	$ 13.60	7	$ 95.20
8030	storm meal	TST* BONBON CAFE	2/16/2025	2/24/2025	$ 52.26	8	$ 418.08
8031	All Hands Meeting	SORRENTO PIZZA	2/21/2025	2/27/2025	$ 58.47	6	$ 350.82
8032	Safety Compliance Meeting	PEACHTREE RESTAURANT &	2/20/2025	2/27/2025	$ 86.23	7	$ 603.61
8033	storm Hotel	Residence Inns	3/5/2025	3/13/2025	$ 124.00	8	$ 992.00
8034	storm Hotel	Residence Inns	3/5/2025	3/13/2025	$ 6.20	8	$ 49.60
8035	storm Hotel	Residence Inns	3/5/2025	3/13/2025	$ 7.44	8	$ 59.52
8036	storm meal	YANKEE DOODLE	3/6/2025	3/13/2025	$ 72.66	7	$ 508.62
8037	safety meeting	PEACHTREE RESTAURANT &	3/19/2025	3/25/2025	$ 119.31	6	$ 715.86
8038	safety meeting	DUNKIN #301290 Q35	3/12/2025	3/25/2025	$ 45.86	13	$ 596.18
8039	wind event	Residence Inns	3/31/2025	4/8/2025	$ 124.00	8	$ 992.00
8040	wind event	Residence Inns	3/31/2025	4/8/2025	$ 6.20	8	$ 49.60
8041	wind event	Residence Inns	3/31/2025	4/8/2025	$ 7.44	8	$ 59.52
8042	wind event	Residence Inns	3/31/2025	4/8/2025	$ 3.00	8	$ 24.00
8043	wind event	Residence Inns	3/31/2025	4/8/2025	$ (3.00)	8	$ (24.00)
8044	lunch meeting	PIAZZA SORRENTO	4/1/2025	4/8/2025	$ 49.40	7	$ 345.80
8045	storm meal	TST* BONBON CAFE	3/31/2025	4/8/2025	$ 21.04	8	$ 168.32
8046	parking	97612 - ON-STREET METERS	3/28/2025	4/8/2025	$ 30.00	11	$ 330.00
8047	Material	SAMS CLUB #8175	4/23/2025	5/5/2025	$ 131.34	12	$ 1,576.08
8048	Safety Compliance Meeting	PEACHTREE RESTAURANT &	4/30/2025	5/8/2025	$ 93.32	8	$ 746.56
8049	Structure inspections	97612 - ON-STREET METERS	5/5/2025	5/13/2025	$ 264.00	8	$ 2,112.00
8050	MH inspections	97612 - ON-STREET METERS	5/5/2025	5/13/2025	$ 264.00	8	$ 2,112.00
8051	safety meeting	YANKEE DOODLE	5/14/2025	5/20/2025	$ 151.76	6	$ 910.56
8052	parking	97612 - ON-STREET METERS	5/23/2025	6/4/2025	$ 352.00	12	$ 4,224.00
8053	parking	97612 - ON-STREET METERS	6/5/2025	6/13/2025	$ 704.00	8	$ 5,632.00
8054	parking	97612 - ON-STREET METERS	6/5/2025	6/13/2025	$ 220.00	8	$ 1,760.00
8055	safety meeting	DOCKSIDE WILLIES	6/12/2025	6/16/2025	$ 273.00	4	$ 1,092.00
8056	parking	97612 - ON-STREET METERS	6/17/2025	6/26/2025	$ 50.00	9	$ 450.00
8057	storm meal	SONIC DRIVE IN #6882	6/19/2025	6/26/2025	$ 22.01	7	$ 154.07
8058	End of Year Lunch	MARLEYS BREWERY AND GRILL	2/7/2025	2/27/2025	$ 141.76	20	$ 2,835.20
8059	WRAP - Phone Inspections	TST* SPRING HOUSE BREWING	3/20/2025	3/27/2025	$ 61.41	7	$ 429.87
8060	Airfare - CIS Project	United Airlines	4/7/2025	4/18/2025	$ 491.97	11	$ 5,411.67
8061	Airfare - CIS Project	AGENT FEE 8900904079996	4/7/2025	4/18/2025	$ 3.00	11	$ 33.00
8062	Parking - CIS Project	EWR PREBOOK	4/10/2025	4/18/2025	$ 216.67	8	$ 1,733.36
8063	CIS Project - Breakfast	C2 LITTLE PURSE	4/21/2025	5/6/2025	$ 14.42	15	$ 216.30
8064	CIS Project - Dinner	Courtyards	4/21/2025	5/7/2025	$ 19.10	16	$ 305.60
8065	CIS Project - water	GARDEN STATE DINER	4/21/2025	5/7/2025	$ 7.65	16	$ 122.40
8066	CIS Project - Dinner	DOC CROWS	4/23/2025	5/7/2025	$ 128.86	14	$ 1,804.04
8067	CIS Project - travel	UBER *TRIP	4/23/2025	5/7/2025	$ 22.38	14	$ 313.32
8068	CIS Project - travel	UBER *TRIP	4/22/2025	5/7/2025	$ 16.65	15	$ 249.75
8069	CIS Project - Breakfast	Courtyards	4/24/2025	5/7/2025	$ 12.60	13	$ 163.80
8070	CIS Project - Breakfast	Courtyards	4/23/2025	5/7/2025	$ 29.44	14	$ 412.16
8071	CIS Project - Hotel Stay	Courtyards	4/21/2025	5/7/2025	$ 122.32	16	$ 1,957.12
8072	CIS Project - Hotel Stay	Courtyards	4/21/2025	5/7/2025	$ 8.04	16	$ 128.64
8073	CIS Project - Hotel Stay	Courtyards	4/21/2025	5/7/2025	$ 1.94	16	$ 31.04
8074	CIS Project - Hotel Stay	Courtyards	4/22/2025	5/7/2025	$ 13.29	15	$ 199.35
8075	CIS Project - Hotel Stay	Courtyards	4/22/2025	5/7/2025	$ 9.19	15	$ 137.85
8076	CIS Project - Hotel Stay	Courtyards	4/22/2025	5/7/2025	$ 2.22	15	$ 33.30
8077	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$ 183.92	14	$ 2,574.88
8078	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$ 17.47	14	$ 244.58
8079	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$ 12.08	14	$ 169.12
8080	CIS Project - Hotel Stay	Courtyards	4/23/2025	5/7/2025	$ 2.92	14	$ 40.88
8081	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$ 183.92	13	$ 2,390.96
8082	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$ 17.47	13	$ 227.11
8083	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$ 12.08	13	$ 157.04
8084	CIS Project - Hotel Stay	Courtyards	4/24/2025	5/7/2025	$ 2.92	13	$ 37.96
8085	CIS Project - Hotel Stay	Courtyards	4/25/2025	5/7/2025	$ 11.62	12	$ 139.44
8086	CIS Project - Hotel Stay	Courtyards	4/25/2025	5/7/2025	$ 139.92	12	$ 1,679.04
8087	CIS Project - Breakfast	Courtyards	4/22/2025	5/7/2025	$ 6.77	15	$ 101.55
8088	CIS Project - Breakfast	Courtyards	4/22/2025	5/7/2025	$ 7.83	15	$ 117.45
8089	CIS Project - travel	UBER *TRIP	4/21/2025	5/7/2025	$ 29.01	16	$ 464.16
8090	CIS Project - travel	UBER *TRIP	4/21/2025	5/7/2025	$ 5.00	16	$ 80.00
8091	CIS Project - travel	UBER *TRIP	4/22/2025	5/7/2025	$ 5.00	15	$ 75.00
8092	CIS Project - travel	UBER *TRIP	4/24/2025	5/7/2025	$ 33.49	13	$ 435.37
8093	CIS Project - travel	UBER *TRIP	4/24/2025	5/7/2025	$ 20.19	13	$ 262.47
8094	CIS Project - travel	UBER *TRIP	4/23/2025	5/7/2025	$ 17.94	14	$ 251.16
8095	CIS Project - travel	UBER *TRIP	4/22/2025	5/7/2025	$ 19.28	15	$ 289.20
8096	Kellon Balum	Columbia County Conservation Distric	3/5/2025	3/21/2025	$ 36.40	16	$ 582.40
8097	Kellon Balum	Click Safety	3/24/2025	3/27/2025	$ 74.20	3	$ 222.60
8098	Kellon Balum	PA Turnpike	3/3/2025	3/27/2025	$ 28.78	24	$ 690.72
8099	Kellon Balum	PENNSYLVANIA TURNPIKE COMMISSI	4/16/2025	4/21/2025	$ 29.20	5	$ 146.00
8100	Kellon Balum	PA Turnpike	5/21/2025	6/3/2025	$ 19.60	13	$ 254.80
8101	Travel-Toll	PA Turnpike	5/5/2025	6/27/2025	$ 14.60	53	$ 773.80
8102	Safety Meeting year ending	TST*LOXLEYS	12/20/2024	1/9/2025	$ 1,144.64	20	$ 22,892.80

8103	Kentucky Trip	HILTON GARDEN INN	1/7/2025	2/3/2025	$	120.16	27	$ 3,244.32
8104	meal	RED LOBSTER 0188	1/7/2025	2/3/2025	$	30.00	27	$ 810.00
8105	Jan. Safety Meeting	DUNKIN #346480 Q35	1/28/2025	2/3/2025	$	75.54	6	$ 453.24
8106	Safety training	TST* TWO COUSINS PIZZA -	3/3/2025	3/13/2025	$	285.59	10	$ 2,855.90
8107	Safety training	PY *PRIMO HOAGIES	3/4/2025	3/13/2025	$	252.26	9	$ 2,270.34
8108	Safety Meeting April	TST* TWO COUSINS PIZZA -	4/22/2025	5/9/2025	$	200.00	17	$ 3,400.00
8109	safety meeting	WEIS MARKETS 088	4/22/2025	5/9/2025	$	76.71	17	$ 1,304.07
8110	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8111	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8112	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8113	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8114	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8115	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8116	EZ Pass	PTC EZ PASS AUTO RE.	12/31/2024	1/6/2025	$	142.86	6	$ 857.14
8117	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8118	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8119	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8120	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8121	Giant / Dunkin Donuts	GIANT 6088	1/8/2025	1/21/2025	$	4.01	13	$ 52.13
8122	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8123	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8124	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8125	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8126	Giant / Dunkin Donuts	DUNKIN #365063	1/9/2025	1/21/2025	$	7.48	12	$ 89.81
8127	NC Quick Pass	NC QUICK PASS	1/10/2025	1/16/2025	$	79.52	6	$ 477.12
8128	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8129	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8130	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8131	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8132	Giant / Dunkin Donuts	DUNKIN #364322	1/16/2025	1/21/2025	$	7.68	5	$ 38.42
8133	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8134	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8135	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8136	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8137	Giant / Dunkin Donuts	GIANT 6014	1/16/2025	1/21/2025	$	4.90	5	$ 24.49
8138	NJ EZ Pass	NJ EZPASS	1/22/2025	2/6/2025	$	3.00	15	$ 45.00
8139	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8140	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8141	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8142	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8143	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8144	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8145	EZ Pass	PTC EZ PASS AUTO RE.	1/27/2025	1/31/2025	$	142.86	4	$ 571.43
8146	Cellular Accessories for Less	CELLULAR ACCESSORIES FOR	1/27/2025	1/31/2025	$	88.21	4	$ 352.84
8147	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8148	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8149	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8150	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8151	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8152	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8153	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8154	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8155	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8156	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8157	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8158	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8159	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8160	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8161	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8162	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8163	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8164	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8165	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8166	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8167	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8168	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8169	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8170	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8171	Spooky Nook Sports	SPOOKY NOOK SPORTS INC HO	1/30/2025	2/6/2025	$	64.81	7	$ 453.70
8172	Amazon	AMAZON MKTPL*GE5SU8473	2/10/2025	2/19/2025	$	10.59	9	$ 95.31
8173	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8174	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8175	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8176	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8177	Dunkin Donuts / Giant	DUNKIN #364322	2/20/2025	2/24/2025	$	7.68	4	$ 30.74
8178	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8179	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8180	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8181	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8182	Dunkin Donuts / Giant	GIANT 6014	2/20/2025	2/24/2025	$	4.80	4	$ 19.20
8183	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8184	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8185	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8186	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8187	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8188	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8189	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8190	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8191	Capriotti's	CAPRIOTTIS CATERING	2/21/2025	2/28/2025	$	463.22	7	$ 3,242.56
8192	Amazon	AMAZON MKTPL*PU9D28VC3	3/7/2025	3/11/2025	$	10.04	4	$ 40.16
8193	Amazon	AMAZON MKTPL*3D37Y57B3	3/10/2025	3/14/2025	$	10.59	4	$ 42.36
8194	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8195	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8196	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8197	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8198	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8199	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8200	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8201	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8202	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8203	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8204	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8205	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8206	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8207	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8208	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8209	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8210	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8211	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8212	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8213	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8214	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55
8215	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$	122.62	9	$ 1,103.55

8216	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$ 122.62	9	$ 1,103.55
8217	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$ 122.62	9	$ 1,103.55
8218	Nook Sports	SPOOKY NOOK SPORTS INC HO	3/7/2025	3/16/2025	$ 122.62	9	$ 1,103.55
8219	Amazon	AMAZON MKTPL*AT8WB7A53	3/11/2025	3/26/2025	$ 28.55	15	$ 428.25
8220	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$ 7.79	21	$ 163.59
8221	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$ 7.79	21	$ 163.59
8222	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$ 7.79	21	$ 163.59
8223	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$ 7.79	21	$ 163.59
8224	Dunkin Donuts	DUNKIN #346941 Q35	3/20/2025	4/10/2025	$ 7.79	21	$ 163.59
8225	Giant	GIANT 6088	3/19/2025	3/27/2025	$ 15.41	8	$ 123.26
8226	Giant	GIANT 6088	3/19/2025	3/27/2025	$ 15.41	8	$ 123.26
8227	Giant	GIANT 6088	3/19/2025	3/27/2025	$ 15.41	8	$ 123.26
8228	Giant	GIANT 6088	3/19/2025	3/27/2025	$ 15.41	8	$ 123.26
8229	Giant	GIANT 6088	3/19/2025	3/27/2025	$ 15.41	8	$ 123.26
8230	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 82.06	8	$ 656.47
8231	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 82.06	8	$ 656.47
8232	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 82.06	8	$ 656.47
8233	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 82.06	8	$ 656.47
8234	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 82.06	8	$ 656.47
8235	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 82.06	8	$ 656.47
8236	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 82.06	8	$ 656.47
8237	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 14.60	8	$ 116.82
8238	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 14.60	8	$ 116.82
8239	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 14.60	8	$ 116.82
8240	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 14.60	8	$ 116.82
8241	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 14.60	8	$ 116.82
8242	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 14.60	8	$ 116.82
8243	Sodexo	PPL CATER	3/19/2025	3/27/2025	$ 14.60	8	$ 116.82
8244	Mileage		1/14/2025	3/27/2025	$ 62.30	72	$ 4,485.60
8245	Mileage		1/14/2025	3/27/2025	$ 62.30	72	$ 4,485.60
8246	Mileage		2/21/2025	3/27/2025	$ 61.60	34	$ 2,094.40
8247	Mileage		2/21/2025	3/27/2025	$ 61.60	34	$ 2,094.40
8248	Mileage		2/26/2025	3/27/2025	$ 63.00	29	$ 1,827.00
8249	Mileage		2/26/2025	3/27/2025	$ 63.00	29	$ 1,827.00
8250	Mileage		3/12/2025	3/27/2025	$ 60.90	15	$ 913.50
8251	Mileage		3/12/2025	3/27/2025	$ 60.90	15	$ 913.50
8252	Mileage		3/13/2025	3/27/2025	$ 64.40	14	$ 901.60
8253	Mileage		3/13/2025	3/27/2025	$ 64.40	14	$ 901.60
8254	Mileage		3/17/2025	3/27/2025	$ 62.30	10	$ 623.00
8255	Mileage		3/17/2025	3/27/2025	$ 62.30	10	$ 623.00
8256	Mileage		3/18/2025	3/27/2025	$ 63.00	9	$ 567.00
8257	Mileage		3/18/2025	3/27/2025	$ 63.00	9	$ 567.00
8258	NC Quick Pass	NC QUICK PASS	3/24/2025	3/31/2025	$ 56.38	7	$ 394.66
8259	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$ 35.39
8260	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$ 35.39
8261	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$ 35.39
8262	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$ 35.39
8263	Giant / Dunkin Donuts	DUNKIN #365063	4/3/2025	4/7/2025	$ 8.85	4	$ 35.39
8264	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$ 30.88
8265	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$ 30.88
8266	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$ 30.88
8267	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$ 30.88
8268	Giant / Dunkin Donuts	GIANT 6088	4/2/2025	4/7/2025	$ 6.18	5	$ 30.88
8269	Shady Maple	SHADY MAPLE FARM MA	4/1/2025	4/7/2025	$ 60.54	6	$ 363.22
8270	Shady Maple	SHADY MAPLE FARM MA	4/1/2025	4/7/2025	$ 60.54	6	$ 363.22
8271	Shady Maple	SHADY MAPLE FARM MA	4/1/2025	4/7/2025	$ 60.54	6	$ 363.22
8272	EZ Pass	PTC EZ PASS AUTO RE.	4/5/2025	4/10/2025	$ 500.00	5	$ 2,500.00
8273	EZ Pass	PTC EZ PASS AUTO RE.	4/5/2025	4/10/2025	$ 500.00	5	$ 2,500.00
8274	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8275	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8276	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8277	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8278	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8279	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8280	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8281	Sodexo	PPL CATER	4/9/2025	4/14/2025	$ 89.07	5	$ 445.37
8282	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$ 714.29
8283	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$ 714.29
8284	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$ 714.29
8285	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$ 714.29
8286	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$ 714.29
8287	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$ 714.29
8288	EZ Pass	PTC EZ PASS AUTO RE.	4/9/2025	4/14/2025	$ 142.86	5	$ 714.29
8289	Amazon	AMAZON MKTPL*CA21O6IC3	4/15/2025	4/23/2025	$ 66.68	8	$ 533.44
8290	Amazon	AMAZON RETA* RX5HE7TL3	4/15/2025	4/23/2025	$ 16.95	8	$ 135.60
8291	China King	CHINA KING	4/11/2025	4/25/2025	$ 35.72	14	$ 500.08
8292	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8293	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8294	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8295	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8296	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8297	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8298	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8299	Giant	GIANT 6088	5/7/2025	5/12/2025	$ 6.06	5	$ 30.31
8300	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8301	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8302	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8303	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8304	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8305	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8306	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8307	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8308	Chick-Fil-A	CHICK-FIL-A #03591	5/8/2025	5/16/2025	$ 107.24	8	$ 857.89
8309	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$ 30.74
8310	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$ 30.74
8311	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$ 30.74
8312	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$ 30.74
8313	Giant / Dunkin Donuts	DUNKIN #364322	5/15/2025	5/19/2025	$ 7.68	4	$ 30.74
8314	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$ 20.00
8315	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$ 20.00
8316	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$ 20.00
8317	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$ 20.00
8318	Giant / Dunkin Donuts	GIANT 6088	5/14/2025	5/19/2025	$ 4.00	5	$ 20.00
8319	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$ 59.63
8320	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$ 59.63
8321	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$ 59.63
8322	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$ 59.63
8323	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$ 59.63
8324	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$ 59.63
8325	Sodexo	PPL CATER	5/21/2025	5/27/2025	$ 9.94	6	$ 59.63
8326	Mileage		4/7/2025	6/2/2025	$ 63.00	56	$ 3,528.00
8327	Mileage		4/7/2025	6/2/2025	$ 63.00	56	$ 3,528.00
8328	Mileage		5/13/2025	6/2/2025	$ 63.00	20	$ 1,260.00

8329	Mileage		5/13/2025	6/2/2025	$ 63.00	20	$	1,260.00
8330	Mileage		5/28/2025	6/2/2025	$ 31.50	5	$	157.50
8331	Mileage		5/28/2025	6/2/2025	$ 31.50	5	$	157.50
8332	Mileage		5/31/2025	6/2/2025	$ 62.30	2	$	124.60
8333	Mileage		6/1/2025	6/2/2025	$ 62.30	1	$	62.30
8334	Expedia	EXPEDIA 73124300397085	5/31/2025	6/5/2025	$ 139.00	5	$	695.00
8335	Expedia	EXPEDIA 73124300397085	5/31/2025	6/5/2025	$ 13.90	5	$	69.50
8336	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8337	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8338	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8339	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8340	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8341	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8342	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8343	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8344	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8345	EZ Pass	PTC EZ PASS AUTO RE.	6/1/2025	6/5/2025	$ 100.00	4	$	400.00
8346	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8347	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8348	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8349	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8350	Giant / Dunkin Donuts	GIANT 6088	6/4/2025	6/9/2025	$ 3.40	5	$	17.00
8351	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8352	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8353	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8354	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8355	Giant / Dunkin Donuts	DUNKIN #365063	6/5/2025	6/9/2025	$ 10.71	4	$	42.82
8356	DriveEzMD	DRIVEEZMD MPC	6/2/2025	6/9/2025	$ 29.51	7	$	206.57
8357	Express Lanes	CAPITAL BELTWAY EXPRES	6/12/2025	6/16/2025	$ 35.30	4	$	141.20
8358	NJ EZ Pass	NJ EZPASS	6/11/2025	6/16/2025	$ 107.00	5	$	535.00
8359	Amazon	AMAZON MKTPL*NO5ED5WA2	6/21/2025	6/26/2025	$ 75.09	5	$	375.45
8360	Cell phone order for M&E Helper	CELLULAR ACCESSORIES FOR	2/26/2025	3/12/2025	$ 70.82	14	$	991.48
8361	cell phone accessory order	AMAZON MKTPL*N66GC2311	6/2/2025	6/11/2025	$ 95.58	9	$	860.22
8362	cell phone holder order	AMAZON MKTPL*NO8CD8O62	6/15/2025	6/27/2025	$ 402.40	12	$	4,828.80
8363	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$ 51.15	18	$	920.61
8364	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$ 51.15	18	$	920.61
8365	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$ 51.15	18	$	920.61
8366	meeting refreshments safety mtg	PPL CATER	6/12/2025	6/30/2025	$ 51.15	18	$	920.61
8367	Wind Event 3/5-3/7	DUNKIN #341980 Q35	3/6/2025	3/12/2025	$ 22.25	6	$	133.50
8368	Wind Event 3/5-3/7	DUNKIN #341980 Q35	3/5/2025	3/12/2025	$ 22.25	7	$	155.75
8369	Dec 11th - 12th storm		12/11/2024	1/3/2025	$ 47.57	23	$	1,094.11
8370	LYCO-WILS walkdown		1/10/2025	2/12/2025	$ 212.80	33	$	7,022.40
8371	HZL SVC - Storm Drill		1/29/2025	2/12/2025	$ 46.20	14	$	646.80
8372	SAKR-SMAN 60% walkdwown		2/5/2025	2/24/2025	$ 105.70	19	$	2,008.30
8373	HZL SVC - Storm Drill		3/24/2025	4/23/2025	$ 38.50	30	$	1,155.00
8374	HZL SVC - Storm Drill		2/26/2025	4/23/2025	$ 38.50	56	$	2,156.00
8375	HZL SVC - Storm		3/7/2025	4/23/2025	$ 38.50	47	$	1,809.50
8376	SUNB-LOHA Phase 1 Pre-Con		4/9/2025	4/23/2025	$ 142.80	14	$	1,999.20
8377	CUMB-WCAR Site visit		4/16/2025	4/23/2025	$ 142.80	7	$	999.60
8378	Feb 2025 Wind Storm - Susq 0216	Holiday Inn	2/16/2025	3/5/2025	$ 5,934.00	17	$	100,878.00
8379	Feb 2025 Wind Storm - Susq 0216	Holiday Inn	2/16/2025	3/5/2025	$ 534.06	17	$	9,079.02
8380	Feb 2025 Wind Storm - Susq 0217	Holiday Inn	2/17/2025	3/5/2025	$ 5,934.00	16	$	94,944.00
8381	Feb 2025 Wind Storm - Susq 0217	Holiday Inn	2/17/2025	3/5/2025	$ 534.06	16	$	8,544.96
8382	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$ 129.00	15	$	1,935.00
8383	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$ 12.90	15	$	193.50
8384	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 129.00	16	$	2,064.00
8385	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 12.90	16	$	206.40
8386	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 129.00	16	$	2,064.00
8387	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 12.90	16	$	206.40
8388	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 129.00	16	$	2,064.00
8389	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 12.90	16	$	206.40
8390	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$ 114.00	15	$	1,710.00
8391	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$ 11.40	15	$	171.00
8392	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$ 114.00	15	$	1,710.00
8393	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/18/2025	3/5/2025	$ 11.40	15	$	171.00
8394	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8395	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8396	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8397	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8398	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8399	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8400	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8401	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8402	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8403	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8404	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8405	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8406	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8407	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8408	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8409	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8410	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 114.00	16	$	1,824.00
8411	Feb 2025 Wind Storm - Lehigh	Holiday Inn	2/17/2025	3/5/2025	$ 11.40	16	$	182.40
8412	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$ 267.00	7	$	1,869.00
8413	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$ 29.37	7	$	205.59
8414	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$ 1,068.00	7	$	7,476.00
8415	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$ 117.48	7	$	822.36
8416	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$ 178.00	7	$	1,246.00
8417	Mar 2025 Windstorm - Susquehanna	GAMBLE FARM INN AND SUITE	3/17/2025	3/24/2025	$ 19.58	7	$	137.06
8418	Mar 2025 Windstorm - Susquehanna	PINE BARN INN	3/17/2025	3/24/2025	$ 4,521.00	7	$	31,647.00
8419	Mar 2025 Windstorm - Susquehanna	PINE BARN INN	3/17/2025	3/24/2025	$ 497.31	7	$	3,481.17
8420	Apr 2025 Wind Storm - Lehigh	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$ 2,225.30	9	$	20,027.70
8421	Turnpike Tolls	PTC EZPASS CSC WEB IVR	1/2/2025	1/7/2025	$ 7.10	5	$	35.50
8422	Staff Lunch	309 PIZZA LLC	12/31/2024	1/10/2025	$ 8.24	10	$	82.40
8423	Staff Lunch	309 PIZZA LLC	12/31/2024	1/10/2025	$ 106.50	10	$	1,065.00
8424	Turnpike Tolls	PTC EZPASS CSC WEB IVR	1/15/2025	1/24/2025	$ 7.10	9	$	63.90
8425	HAZWOPER Refresher	CLICKSAFETY	1/28/2025	2/7/2025	$ 55.65	10	$	556.50
8426	Personal Mileage		2/3/2025	2/7/2025	$ 109.20	4	$	436.80
8427	Travel Mileage		2/24/2025	3/4/2025	$ 121.10	8	$	968.80
8428	Parking	ARENA DECK	2/28/2025	3/3/2025	$ 98.00	3	$	294.00
8429	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 16.00	22	$	352.00
8430	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 0.96	22	$	21.12
8431	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 160.00	22	$	3,520.00
8432	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 9.60	22	$	211.20
8433	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 6.40	22	$	140.80
8434	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 16.00	22	$	352.00
8435	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 0.96	22	$	21.12
8436	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 160.00	22	$	3,520.00
8437	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 9.60	22	$	211.20
8438	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 6.40	22	$	140.80
8439	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 16.00	22	$	352.00
8440	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 0.96	22	$	21.12
8441	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$ 160.00	22	$	3,520.00

8442	Hotel Stay	RENAISSANCE ALLENTOWN	2/27/2025	3/21/2025	$	9.60	22	$ 211.20
8443	Hotel Stay	RENAISSANCE ALLENTOWN	2/26/2025	3/21/2025	$	6.40	23	$ 147.20
8444	Projects Team Meeting		4/10/2025	4/14/2025	$	118.30	4	$ 473.20
8445	Staff Lunch	BIAGGIO PIZZERIA ONLINE	4/9/2025	4/21/2025	$	66.82	12	$ 801.84
8446	Staff Lunch	BIAGGIO PIZZERIA ONLINE	4/9/2025	4/21/2025	$	66.82	12	$ 801.84
8447	Dinner	ABEZA - FB - HYATT PLACE	4/9/2025	4/21/2025	$	71.76	12	$ 861.12
8448	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	84.50	12	$ 1,014.00
8449	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	84.50	12	$ 1,014.00
8450	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	8.45	12	$ 101.40
8451	Hotel Stay	ABEZA - LDG - HYATT PLACE	4/9/2025	4/21/2025	$	8.45	12	$ 101.40
8452	Hotel	AGENT FEE 8900903536744	3/27/2025	4/21/2025	$	10.00	25	$ 250.00
8453	Storm Meals	Kalahari	2/18/2025	2/20/2025	$	20.00	2	$ 40.00
8454	Sheetz	Sheetz	2/17/2025	2/20/2025	$	23.95	3	$ 71.85
8455	Meeting with Fran Sullivan		1/15/2025	1/28/2025	$	110.60	13	$ 1,437.80
8456	Meeting with Fran Sullivan	Pa Turnpike	1/15/2025	1/28/2025	$	25.76	13	$ 334.88
8457	BackShift		1/23/2025	1/30/2025	$	114.10	7	$ 798.70
8458	BackShift	Pa Turnpike	1/23/2025	1/30/2025	$	25.76	7	$ 180.32
8459	BackShift		1/27/2025	1/28/2025	$	76.30	1	$ 76.30
8460	BackShift	Pa Turnpike	1/27/2025	1/28/2025	$	6.88	1	$ 6.88
8461	Customer service meeting	PA Turnpike	3/26/2025	4/4/2025	$	25.76	9	$ 231.84
8462	Customer service meeting		3/26/2025	4/4/2025	$	110.60	9	$ 995.40
8463	Complaint Meeting	PA Turnpike	4/8/2025	4/8/2025	$	25.76	0	$ -
8464	Complaint Meeting		4/8/2025	4/8/2025	$	110.60	0	$ -
8465	troublemen meeting		3/12/2025	4/10/2025	$	72.80	29	$ 2,111.20
8466	Customer service meeting		5/20/2025	5/27/2025	$	110.60	7	$ 774.20
8467	Customer service meeting	PA Turnpike	5/20/2025	5/27/2025	$	25.76	7	$ 180.32
8468	Tolls - Walbert	Penn Dot	1/29/2025	2/7/2025	$	19.16	9	$ 172.44
8469	Tolls for Training - Walbert	Penn Dot	2/14/2025	2/19/2025	$	19.16	5	$ 95.80
8470	Bender OSHA traning	360TRAINING.COM	1/7/2025	1/14/2025	$	215.00	7	$ 1,505.00
8471	Hazleton SFC Travel		4/22/2025	5/11/2025	$	67.20	19	$ 1,276.80
8472	February Expenses		2/16/2025	3/17/2025	$	50.40	29	$ 1,461.60
8473	February Expenses		2/17/2025	3/17/2025	$	50.40	28	$ 1,411.20
8474	February Expenses	Delaware Valley Power Quality Group	2/18/2025	3/17/2025	$	80.00	27	$ 2,160.00
8475	February Expenses		2/26/2025	3/17/2025	$	69.30	19	$ 1,316.70
8476	February Expenses		2/27/2025	3/17/2025	$	32.20	18	$ 579.60
8477	April Expense Report		4/3/2025	5/23/2025	$	44.80	50	$ 2,240.00
8478	Smith Driving System Training	Chick Fil A	2/24/2025	3/7/2025	$	16.73	11	$ 184.03
8479	Smith Driving System Training	Mission BBQ	2/25/2025	3/7/2025	$	23.26	10	$ 232.60
8480	Smith Driving System Training	Gourmet Buffet & Grill	2/27/2025	3/7/2025	$	17.00	8	$ 136.00
8481	Smith Driving System Training	Wally's Deli	2/26/2025	3/7/2025	$	17.44	9	$ 156.96
8482	Smith Driving System Training	Wendy's-Schnecksville	2/28/2025	3/7/2025	$	13.55	7	$ 94.85
8483	PPL Electric Utilities	MISSION BBQ LANCASTER	12/18/2024	2/3/2025	$	21.88	47	$ 1,028.36
8484	PPL Electric Utilities	MISSION BBQ LANCASTER	12/18/2024	2/3/2025	$	182.71	47	$ 8,587.37
8485	PPL Electric Utilities	GUSS KEYSTONE FAMILY REST	1/21/2025	2/3/2025	$	93.04	13	$ 1,209.52
8486	PPL Electric Utilities	POPEYES 14718	1/17/2025	3/24/2025	$	58.19	66	$ 3,840.54
8487	PPL Electric Utilities	TST* TWO COUSINS PIZZA- W	2/18/2025	3/31/2025	$	36.98	41	$ 1,516.18
8488	PPL Electric Utilities	JDS PAZZO PIZZA	2/19/2025	5/20/2025	$	145.58	90	$ 13,102.20
8489	PPL Electric Utilities	ACHENBACHS PASTRIES	3/10/2025	3/31/2025	$	62.05	21	$ 1,303.05
8490	PPL Electric Utilities	REDNERS MKTS #88	5/2/2025	5/17/2025	$	51.03	15	$ 765.45
8491	5.17.25 Report	DUNKIN #351517 Q35	5/13/2025	5/17/2025	$	48.70	4	$ 194.80
8492	Storm Training		2/26/2025	2/27/2025	$	15.40	1	$ 15.40
8493	Storm Work		2/16/2025	3/11/2025	$	15.40	23	$ 354.20
8494	Storm Work		2/17/2025	3/11/2025	$	15.40	22	$ 338.80
8495	Lehigh Crew lunch	WEGMANS #97	12/23/2024	2/11/2025	$	282.28	50	$ 14,114.00
8496	Company car EZ pass	PTC EZ PASS CSC	1/21/2025	2/11/2025	$	38.35	21	$ 805.35
8497	Meeting refreshments	NAZARETH PIZZA	1/31/2025	4/15/2025	$	28.34	74	$ 2,097.16
8498	Company carwash	PTC EZ PASS CSC	3/4/2025	4/11/2025	$	15.50	38	$ 589.00
8499	Reward for Fran Sullivan	WAITZ CORPORATION	3/27/2025	4/11/2025	$	26.31	15	$ 394.65
8500	parking supervisor meeting	ARENA DECK	3/28/2025	4/11/2025	$	12.00	14	$ 168.00
8501	Safety Meeting Lunch	GIANT 6321	2/9/2025	5/5/2025	$	150.49	85	$ 12,791.65
8502	Company car EZ pass	PTC EZ PASS AUTO RE.	4/14/2025	5/6/2025	$	35.00	22	$ 770.00
8503	Walbert Plumbing breakdown	NAZARETH PIZZA	5/2/2025	6/6/2025	$	80.16	35	$ 2,805.60
8504	EZ-pass auto renew	PTC EZ PASS AUTO RE.	5/15/2025	6/6/2025	$	35.00	22	$ 770.00
8505	Mileage to/from LEH SC		2/11/2025	2/14/2025	$	100.10	3	$ 300.30
8506	Mileage to/from LEH SC	PA Turnpike	2/11/2025	2/14/2025	$	38.32	3	$ 114.96
8507	Mileage to/from Walbert		3/5/2025	3/18/2025	$	101.50	13	$ 1,319.50
8508	Mileage to/from Walbert	PA Turnpike	3/5/2025	3/18/2025	$	38.32	13	$ 498.16
8509	Travel to/from Walbert		3/27/2025	4/4/2025	$	101.50	8	$ 812.00
8510	Travel to/from Walbert	PA Turnpike	3/26/2025	4/4/2025	$	38.32	9	$ 344.88
8511	Travel to/from Leadership Mtg	PA Turnpike	4/2/2025	4/4/2025	$	38.32	2	$ 76.64
8512	Travel to/from Leadership Mtg		4/2/2025	4/4/2025	$	103.60	2	$ 207.20
8513	Travel to from LEHCCC		5/12/2025	5/16/2025	$	50.40	4	$ 201.60
8514	Travel to from LEHCCC	PA Turnpike	5/12/2025	5/16/2025	$	19.16	4	$ 76.64
8515	Travel to from LEHCCC		5/16/2025	5/16/2025	$	49.70	0	$ -
8516	Travel to from LEHCCC	PA Turnpike	5/16/2025	5/16/2025	$	19.16	0	$ -
8517	LEH RTO Expenses	TST* ANTHONY'S COAL FIRED	5/14/2025	5/27/2025	$	37.78	13	$ 491.14
8518	LEH RTO Expenses	BIAGGIO PIZZERIA FAMILY R	5/14/2025	5/27/2025	$	36.02	13	$ 468.26
8519	LEH RTO Expenses	JERSEY MIKES 8040	5/14/2025	5/27/2025	$	18.66	13	$ 242.58
8520	LEH RTO Expenses	Holiday Inn	5/12/2025	5/27/2025	$	124.62	15	$ 1,869.30
8521	LEH RTO Expenses	Holiday Inn	5/12/2025	5/27/2025	$	12.46	15	$ 186.90
8522	LEH RTO Expenses	Holiday Inn	5/13/2025	5/27/2025	$	133.92	14	$ 1,874.88
8523	LEH RTO Expenses	Holiday Inn	5/13/2025	5/27/2025	$	13.40	14	$ 187.60
8524	LEH RTO Expenses	OUTBACK 3911	5/15/2025	5/27/2025	$	53.39	12	$ 640.68
8525	LEH RTO Expenses	Holiday Inn	5/14/2025	5/27/2025	$	133.92	13	$ 1,740.96
8526	LEH RTO Expenses	Holiday Inn	5/14/2025	5/27/2025	$	13.40	13	$ 174.20
8527	LEH RTO Expenses	Holiday Inn	5/15/2025	5/27/2025	$	133.92	12	$ 1,607.04
8528	LEH RTO Expenses	Holiday Inn	5/15/2025	5/27/2025	$	13.40	12	$ 160.80
8529	Travel to/from Walbert		6/6/2025	6/11/2025	$	101.50	5	$ 507.50
8530	Travel to/from Walbert	PA Turnpike	6/6/2025	6/11/2025	$	38.32	5	$ 191.60
8531	Travel to/from Walbert		6/17/2025	6/20/2025	$	101.50	3	$ 304.50
8532	Travel to/from Walbert	PA Turnpike	6/17/2025	6/20/2025	$	38.32	3	$ 114.96
8533	2025 Q1 EE Workshop	Delta Airlines	2/10/2025	2/18/2025	$	1,114.97	8	$ 8,919.76
8534	2025 Q1 EE Workshop	Delta Airlines	2/10/2025	2/18/2025	$	35.00	8	$ 280.00
8535	2025 Q1 EE Workshop	Hertz	2/10/2025	2/18/2025	$	211.26	8	$ 1,690.08
8536	2025 Q1 EE Workshop	Hyatt	2/10/2025	2/18/2025	$	159.00	8	$ 1,272.00
8537	2025 Q1 EE Workshop	Hyatt	2/10/2025	2/18/2025	$	15.90	8	$ 127.20
8538	2025 Q1 EE Workshop	Hyatt	2/11/2025	2/18/2025	$	159.00	7	$ 1,113.00
8539	2025 Q1 EE Workshop	Hyatt	2/11/2025	2/18/2025	$	15.90	7	$ 111.30
8540	2025 Q1 EE Workshop	Hyatt	2/12/2025	2/18/2025	$	159.00	6	$ 954.00
8541	2025 Q1 EE Workshop	Hyatt	2/12/2025	2/18/2025	$	15.90	6	$ 95.40
8542	2025 Q1 EE Workshop	White Orchids	2/11/2025	2/18/2025	$	27.26	7	$ 190.82
8543	2025 Q1 EE Workshop	Texas Roadhouse	2/12/2025	2/18/2025	$	34.61	6	$ 207.66
8544	2025 Q1 EE Workshop	Delta Airlines	2/13/2025	2/18/2025	$	35.00	5	$ 175.00
8545	Q1 2025 CS Meeting	Delta Airlines	3/24/2025	4/3/2025	$	519.96	10	$ 5,199.60
8546	Q1 2025 CS Meeting	Delta Airlines	3/24/2025	4/3/2025	$	35.00	10	$ 350.00
8547	Q1 2025 CS Meeting	Hertz	3/24/2025	4/3/2025	$	346.48	10	$ 3,464.80
8548	Q1 2025 CS Meeting	Hyatt	3/24/2025	4/3/2025	$	209.00	10	$ 2,090.00
8549	Q1 2025 CS Meeting	Hyatt	3/24/2025	4/3/2025	$	20.90	10	$ 209.00
8550	Q1 2025 CS Meeting	Hyatt	3/25/2025	4/3/2025	$	209.00	9	$ 1,881.00
8551	Q1 2025 CS Meeting	Hyatt	3/25/2025	4/3/2025	$	20.90	9	$ 188.10
8552	Q1 2025 CS Meeting	Hyatt	3/26/2025	4/3/2025	$	209.00	8	$ 1,672.00
8553	Q1 2025 CS Meeting	Hyatt	3/26/2025	4/3/2025	$	20.90	8	$ 167.20
8554	Q1 2025 CS Meeting	Delta Airlines	3/27/2025	4/3/2025	$	35.00	7	$ 245.00

8555	Q1 2025 CS Meeting	Hertz	2/10/2025	4/3/2025	$ 21.57	52	$ 1,121.64
8556	Q1 2025 CS Meeting	Bonefish Grill	3/25/2025	4/3/2025	$ 34.41	9	$ 309.69
8557	Q1 2025 CS Meeting	Outback Steakhouse	3/26/2025	4/3/2025	$ 35.55	8	$ 284.40
8558	2025 Q1 EU Leadership Meeting	Delta Airlines	3/31/2025	4/14/2025	$ 427.97	14	$ 5,991.58
8559	2025 Q1 EU Leadership Meeting	Delta Airlines	3/31/2025	4/14/2025	$ 35.00	14	$ 490.00
8560	2025 Q1 EU Leadership Meeting	Hertz	3/31/2025	4/14/2025	$ 209.58	14	$ 2,934.12
8561	2025 Q1 EU Leadership Meeting	Hyatt	3/31/2025	4/14/2025	$ 164.00	14	$ 2,296.00
8562	2025 Q1 EU Leadership Meeting	Hyatt	3/31/2025	4/14/2025	$ 16.40	14	$ 229.60
8563	2025 Q1 EU Leadership Meeting	Hyatt	4/1/2025	4/14/2025	$ 169.00	13	$ 2,197.00
8564	2025 Q1 EU Leadership Meeting	Hyatt	4/1/2025	4/14/2025	$ 16.90	13	$ 219.70
8565	2025 Q1 EU Leadership Meeting	Hyatt	4/2/2025	4/14/2025	$ 181.00	12	$ 2,172.00
8566	2025 Q1 EU Leadership Meeting	Hyatt	4/2/2025	4/14/2025	$ 18.10	12	$ 217.20
8567	2025 Q1 EU Leadership Meeting	Delta Airlines	4/3/2025	4/14/2025	$ 35.00	11	$ 385.00
8568	2025 Q1 EU Leadership Meeting	Outback Steakhouse	4/1/2025	4/14/2025	$ 27.02	13	$ 351.26
8569	Q1 EU Leadership meeting	Hertz	4/1/2025	4/25/2025	$ 43.14	24	$ 1,035.36
8570	Final Report - Bowser	PTC EZ PASS AUTO RE.	10/28/2024	1/28/2025	$ 175.00	92	$ 16,100.00
8571	SEE Spring Conference April 2025	Andaz Savannah	3/31/2025	4/9/2025	$ 191.20	9	$ 1,720.80
8572	SEE Spring Conference April 2025	Andaz Savannah	3/31/2025	4/9/2025	$ 72.63	9	$ 653.67
8573	SEE Spring Conference April 2025	Andaz Savannah	4/1/2025	4/9/2025	$ 231.20	8	$ 1,849.60
8574	SEE Spring Conference April 2025	Andaz Savannah	4/1/2025	4/9/2025	$ 78.63	8	$ 629.04
8575	SEE Spring Conference April 2025	Andaz Savannah	4/2/2025	4/9/2025	$ 231.20	7	$ 1,618.40
8576	SEE Spring Conference April 2025	Andaz Savannah	4/2/2025	4/9/2025	$ 78.63	7	$ 550.41
8577	SEE Spring Conference April 2025	Southeastern Electric Exchange	2/9/2025	4/9/2025	$ 350.00	59	$ 20,650.00
8578	SEE Spring Conference April 2025	Good 2 Go II	3/31/2025	4/9/2025	$ 12.23	9	$ 110.07
8579	SEE Spring Conference April 2025	American Airlines	2/19/2025	4/9/2025	$ 411.97	49	$ 20,186.53
8580	SEE Spring Conference April 2025	Concur ADTRAV Travel Management	2/19/2025	4/9/2025	$ 3.00	49	$ 147.00
8581	All Hands Safety Meeting		1/8/2025	2/12/2025	$ 79.80	35	$ 2,793.00
8582	All Hands Safety Meeting	PA Turnpike	1/8/2025	2/12/2025	$ 17.50	35	$ 612.50
8583	Storm Drill Yellow Team		1/29/2025	2/12/2025	$ 46.90	14	$ 656.60
8584	Storm Drill Travel		2/26/2025	3/17/2025	$ 46.90	19	$ 891.10
8585	Storm Travel		3/7/2025	3/17/2025	$ 46.90	10	$ 469.00
8586	APRIL STORM DRILL TRAVEL		4/28/2025	5/9/2025	$ 46.90	11	$ 515.90
8587	A Breault - Storm Drill		1/7/2025	1/30/2025	$ 43.40	23	$ 998.20
8588	A Breault - Storm Drill		1/7/2025	1/30/2025	$ 43.40	23	$ 998.20
8589	A Breault - Storm Drill		1/28/2025	1/30/2025	$ 43.40	2	$ 86.80
8590	A Breault - Storm Drill		1/28/2025	1/30/2025	$ 43.40	2	$ 86.80
8591	A Breault - Mileage Walbert		1/8/2025	1/30/2025	$ 45.50	22	$ 1,001.00
8592	A Breault - Mileage Walbert		1/8/2025	1/30/2025	$ 45.50	22	$ 1,001.00
8593	Luncheon Meeting	GRATEFUL GOAT BREWING & P	1/23/2025	1/31/2025	$ 325.38	8	$ 2,603.04
8594	2/16/2025 mileage Andy Breault		2/16/2025	3/3/2025	$ 89.60	15	$ 1,344.00
8595	Mileage 2/24/2025 Andy Breault		2/24/2025	3/3/2025	$ 89.60	7	$ 627.20
8596	Mileage		2/19/2025	3/3/2025	$ 11.20	12	$ 134.40
8597	Mileage 2/20/2025 Andy Breault		2/20/2025	3/3/2025	$ 13.30	11	$ 146.30
8598	3/17/25 Andy Breault mileage		3/17/2025	3/20/2025	$ 89.60	3	$ 268.80
8599	Mileage 3/26/2025 Andy Breault		3/26/2025	4/7/2025	$ 89.60	12	$ 1,075.20
8600	Mileage 4/15/2025 Andy Breault		4/15/2025	4/23/2025	$ 89.60	8	$ 716.80
8601	iQor QBR May 2025	PPL CATER	5/30/2025	6/19/2025	$ 70.01	20	$ 1,400.20
8602	Jan 25 Safety Meeting	CRACKER BARREL	1/13/2025	1/17/2025	$ 105.92	4	$ 423.68
8603	Kentucky MA 10073512-005	CHICK-FIL-A #03825	1/7/2025	1/17/2025	$ 14.94	10	$ 149.40
8604	Kentucky MA 10073512-005	WM SUPERCENTER #1510	1/5/2025	1/17/2025	$ 27.75	12	$ 333.00
8605	Kentucky MA 10073512-005	BLUE HORSE CAFE	1/5/2025	1/17/2025	$ 101.80	12	$ 1,221.60
8606	Kentucky MA 10073512-005	SUBWAY 37400	1/7/2025	1/17/2025	$ 10.91	10	$ 109.10
8607	Kentucky MA 10073512-005	SUNOCO 0645590100	1/4/2025	1/17/2025	$ 13.97	13	$ 181.61
8608	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/17/2025	$ 117.80	11	$ 1,295.80
8609	Kentucky MA 10073512-005	Holiday Inn	1/6/2025	1/17/2025	$ 12.06	11	$ 132.66
8610	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	1/17/2025	$ 102.46	10	$ 1,024.60
8611	Kentucky MA 10073512-005	HILTON GARDEN INN	1/7/2025	1/17/2025	$ 10.48	10	$ 104.80
8612	Storm 13066813	LUNAS HAZELTON PIZZERI	3/16/2025	4/4/2025	$ 17.25	19	$ 327.75
8613	Storm 13066813	LUNAS HAZELTON PIZZERI	3/17/2025	4/4/2025	$ 17.25	18	$ 310.50
8614	February Safety Meeting 2025	LA DOLCE CASA - DIMAGGIO	2/11/2025	4/4/2025	$ 143.46	52	$ 7,459.92
8615	Storm 13066809	DOM AND ALIS	2/16/2025	4/10/2025	$ 29.33	53	$ 1,554.49
8616	Storm 13066809	CKE*LAURYS STATION AMERIC	2/17/2025	4/10/2025	$ 16.76	52	$ 871.52
8617	Storm 13066809	CHIPOTLE 2311	2/17/2025	4/10/2025	$ 13.78	52	$ 716.56
8618	Supervisor Meeting March 2025	IHOP 5639	3/26/2025	4/4/2025	$ 145.69	9	$ 1,311.21
8619	March 2025 Safety Meeting	TST*CUSATS CAFE	3/12/2025	4/4/2025	$ 149.05	23	$ 3,428.15
8620	Safety Meeting	VITO'S COAL FIRED PIZZA	4/11/2025	6/11/2025	$ 171.97	61	$ 10,490.17
8621	January Expenses	HOTEL ROCK LITITZ	1/10/2025	2/6/2025	$ 209.00	27	$ 5,643.00
8622	January Expenses	HOTEL ROCK LITITZ	1/10/2025	2/6/2025	$ 22.99	27	$ 620.73
8623	Feb Storm	TEXAS ROADHOUSE #2584	2/18/2025	2/28/2025	$ 13.24	10	$ 132.40
8624	Feb Storm	PANERA BREAD #606083 K	2/17/2025	2/28/2025	$ 21.74	11	$ 239.14
8625	Feb Storm	Hampton Inns	2/16/2025	2/28/2025	$ 169.00	12	$ 2,028.00
8626	Feb Storm	Hampton Inns	2/16/2025	2/28/2025	$ 18.59	12	$ 223.08
8627	Feb Storm	Hampton Inns	2/17/2025	2/28/2025	$ 169.00	11	$ 1,859.00
8628	Feb Storm	Hampton Inns	2/17/2025	2/28/2025	$ 18.59	11	$ 204.49
8629	March Storm	DUNKIN #303692	3/17/2025	4/4/2025	$ 34.24	18	$ 616.32
8630	March Expenses	UTILITY BUSINESS MEDIA	2/28/2025	4/4/2025	$ 1,399.00	35	$ 48,965.00
8631	March Expenses	JERSEY MIKES 8041	3/13/2025	4/4/2025	$ 20.51	22	$ 451.22
8632	March Expenses	MISSION BBQ LANCASTER-STO	3/26/2025	4/4/2025	$ 15.52	9	$ 139.68
8633	April Expenses	ZETINAS	4/7/2025	5/5/2025	$ 22.48	28	$ 629.44
8634	North Safety Forum Support	MT AIRY HOTEL	4/15/2025	5/6/2025	$ 166.98	21	$ 3,506.58
8635	North Safety Forum Support	MT AIRY HOTEL	4/22/2025	5/6/2025	$ 119.20	14	$ 1,668.80
8636	North Safety Forum Support	MT AIRY HOTEL	4/22/2025	5/6/2025	$ 47.78	14	$ 668.92
8637	North Safety Forum Support	MT AIRY HOTEL	4/23/2025	5/6/2025	$ 149.00	13	$ 1,937.00
8638	North Safety Forum Support	MT AIRY HOTEL	4/23/2025	5/6/2025	$ 50.46	13	$ 655.98
8639	iP Conference expenses	DOG & DUCK - BELLE HALL	5/1/2025	5/6/2025	$ 26.70	5	$ 133.50
8640	iP Conference expenses	PMC - PAID PARKING	4/30/2025	5/6/2025	$ 21.50	6	$ 129.00
8641	Conference	Embassy Suites	4/28/2025	5/28/2025	$ 200.00	30	$ 6,000.00
8642	Conference	Embassy Suites	4/28/2025	5/28/2025	$ 30.18	30	$ 905.40
8643	Conference	Embassy Suites	4/29/2025	5/28/2025	$ 200.00	29	$ 5,800.00
8644	Conference	Embassy Suites	4/29/2025	5/28/2025	$ 30.18	29	$ 875.22
8645	Conference	Embassy Suites	4/30/2025	5/28/2025	$ 200.00	28	$ 5,600.00
8646	Conference	Embassy Suites	4/30/2025	5/28/2025	$ 30.18	28	$ 845.04
8647	Conference	Embassy Suites	5/1/2025	5/28/2025	$ 200.00	27	$ 5,400.00
8648	Conference	Embassy Suites	5/1/2025	5/28/2025	$ 30.18	27	$ 814.86
8649	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8650	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8651	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8652	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8653	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8654	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8655	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8656	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8657	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8658	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8659	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8660	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8661	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8662	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8663	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 126.65	33	$ 4,179.45
8664	Storm 04/28/2025	COMFORT INN LAKE ARIEL	4/27/2025	5/30/2025	$ 11.40	33	$ 376.20
8665	Rev Ops Meeting		1/15/2025	3/4/2025	$ 95.90	48	$ 4,603.20
8666	Rev Ops Meeting	PA Turnpike	1/15/2025	3/4/2025	$ 20.74	48	$ 995.52
8667	Employee Engagement Workshop	PA Turnpike	2/12/2025	3/4/2025	$ 18.74	20	$ 374.80

8668	Employee Engagement Workshop		2/12/2025	3/4/2025	$	96.60	20	$ 1,932.00
8669	RIE No Bill Workshop	Enterprise	3/7/2025	3/19/2025	$	316.57	12	$ 3,798.84
8670	RIE No Bill Workshop	LAURAS BAR AND GRILL	3/6/2025	3/19/2025	$	170.00	13	$ 2,210.00
8671	RIE No Bill Workshop	TWIN RIVER	3/5/2025	3/19/2025	$	135.00	14	$ 1,890.00
8672	RIE No Bill Workshop	TRATTORIA ROMANA EXPRE	3/3/2025	3/19/2025	$	155.00	16	$ 2,480.00
8673	RIE No Bill Workshop	Residence Inns	3/5/2025	3/19/2025	$	189.00	14	$ 2,646.00
8674	RIE No Bill Workshop	Residence Inns	3/5/2025	3/19/2025	$	24.57	14	$ 343.98
8675	RIE No Bill Workshop	Residence Inns	3/6/2025	3/19/2025	$	169.00	13	$ 2,197.00
8676	RIE No Bill Workshop	Residence Inns	3/6/2025	3/19/2025	$	21.97	13	$ 285.61
8677	RIE No Bill Workshop	Residence Inns	3/2/2025	3/19/2025	$	169.00	17	$ 2,873.00
8678	RIE No Bill Workshop	Residence Inns	3/2/2025	3/19/2025	$	21.97	17	$ 373.49
8679	RIE No Bill Workshop	Residence Inns	3/3/2025	3/19/2025	$	189.00	16	$ 3,024.00
8680	RIE No Bill Workshop	Residence Inns	3/3/2025	3/19/2025	$	24.57	16	$ 393.12
8681	RIE No Bill Workshop	Residence Inns	3/4/2025	3/19/2025	$	189.00	15	$ 2,835.00
8682	RIE No Bill Workshop	Residence Inns	3/4/2025	3/19/2025	$	24.57	15	$ 368.55
8683	RIE No Bill Workshop	American Airlines	2/26/2025	3/19/2025	$	684.35	21	$ 14,371.35
8684	RIE NO BILL WORKSHOP	ERACTOLL 571024657	3/14/2025	3/24/2025	$	14.00	10	$ 140.00
8685	Employee Engagement Meeting	PA Turnpike	3/25/2025	4/10/2025	$	19.16	16	$ 306.56
8686	Employee Engagement Meeting		3/25/2025	4/10/2025	$	96.60	16	$ 1,545.60
8687	EU Leadership Meeting		4/2/2025	4/15/2025	$	98.70	13	$ 1,283.10
8688	EU Leadership Meeting	PA Turnpike	4/2/2025	4/15/2025	$	17.37	13	$ 225.81
8689	EU Leadership meeting	Pennsylvania Turnpike Commission	4/2/2025	4/16/2025	$	14.63	14	$ 204.82
8690	RIE NO BILL WORKSHOP	Residence Inns	4/14/2025	5/8/2025	$	209.00	24	$ 5,016.00
8691	RIE NO BILL WORKSHOP	Residence Inns	4/14/2025	5/8/2025	$	27.17	24	$ 652.08
8692	RIE NO BILL WORKSHOP	Residence Inns	4/15/2025	5/8/2025	$	209.00	23	$ 4,807.00
8693	RIE NO BILL WORKSHOP	Residence Inns	4/15/2025	5/8/2025	$	27.17	23	$ 624.91
8694	RIE NO BILL WORKSHOP	Residence Inns	4/16/2025	5/8/2025	$	209.00	22	$ 4,598.00
8695	RIE NO BILL WORKSHOP	Residence Inns	4/16/2025	5/8/2025	$	27.17	22	$ 597.74
8696	RIE NO BILL WORKSHOP		4/14/2025	5/8/2025	$	447.30	24	$ 10,735.20
8697	RIE NO BILL WORKSHOP	PA Turnpike	4/14/2025	5/8/2025	$	17.37	24	$ 416.88
8698	Lehigh 5/21/25	Pennsylvania Turnpike Commission	5/21/2025	6/17/2025	$	22.32	27	$ 602.64
8699	Lehigh 5/21/25		5/21/2025	6/17/2025	$	95.20	27	$ 2,570.40
8700	Mileage for Training		1/7/2025	1/8/2025	$	12.60	1	$ 12.60
8701	Mileage for Training		12/19/2024	1/8/2025	$	12.06	20	$ 241.20
8702	CDL Random Testing		2/12/2025	2/13/2025	$	5.60	1	$ 5.60
8703	Storm Lunch	RED ROBIN - TILGHMAN	2/18/2025	2/24/2025	$	7.61	6	$ 45.66
8704	Storm Lunch	RED ROBIN - TILGHMAN OLO	2/17/2025	2/24/2025	$	20.28	7	$ 141.96
8705	Storm Lunch	Mario's Pizza	2/17/2025	2/24/2025	$	16.00	7	$ 112.00
8706	Employee expenses	THE HUMBOLDT CAFE	1/31/2025	2/6/2025	$	99.05	6	$ 594.30
8707	SEE conference	American Airlines	2/20/2025	3/31/2025	$	389.18	39	$ 15,178.02
8708	SEE conference	AGENT FEE 8900901669994	2/20/2025	3/31/2025	$	3.00	39	$ 117.00
8709	SEE conference	AGENT FEE 8900901669991	2/20/2025	3/31/2025	$	3.00	39	$ 117.00
8710	SEE conference	Southwest Airlines	2/20/2025	3/31/2025	$	185.48	39	$ 7,233.72
8711	SEE conference	SOUTHEASTERN ELECTRIC	2/13/2025	3/31/2025	$	425.00	46	$ 19,550.00
8712	SEE conference		3/17/2025	3/31/2025	$	15.40	14	$ 215.60
8713	SEE conference		3/23/2025	3/31/2025	$	68.60	8	$ 548.80
8714	SEE conference	TST*MERLES WHISKEY KITCH	3/18/2025	3/31/2025	$	15.12	13	$ 196.56
8715	SEE conference	American Airlines	3/16/2025	3/31/2025	$	35.00	15	$ 525.00
8716	SEE conference	SAFIER MEDITERRANEAN DELI	3/19/2025	3/31/2025	$	8.48	12	$ 101.76
8717	SEE conference	SAFIER MEDITERRANEAN DELI	3/19/2025	3/31/2025	$	11.80	12	$ 141.60
8718	SEE conference	CHEDDAR'S ZK 0202142	3/18/2025	3/31/2025	$	12.07	13	$ 156.91
8719	SEE conference	DUNKIN #353573	3/18/2025	3/31/2025	$	4.76	13	$ 61.88
8720	SEE conference	OLD SPAGHETTI FCTRY 17	3/19/2025	3/31/2025	$	20.99	12	$ 251.88
8721	SEE conference	STORE	3/17/2025	3/31/2025	$	11.11	14	$ 155.54
8722	SEE conference	TST* KPOT KOREAN BBQ & HO	3/21/2025	3/31/2025	$	38.43	10	$ 384.30
8723	SEE conference	TIKKA TACOS	3/21/2025	3/31/2025	$	29.64	10	$ 296.40
8724	SEE conference	Hyatt Hotels	3/17/2025	3/31/2025	$	219.00	14	$ 3,066.00
8725	SEE conference	Hyatt Hotels	3/17/2025	3/31/2025	$	38.69	14	$ 541.66
8726	SEE conference	Hyatt Hotels	3/18/2025	3/31/2025	$	219.00	13	$ 2,847.00
8727	SEE conference	Hyatt Hotels	3/18/2025	3/31/2025	$	38.69	13	$ 502.97
8728	SEE conference	Hyatt Hotels	3/19/2025	3/31/2025	$	219.00	12	$ 2,628.00
8729	SEE conference	Hyatt Hotels	3/19/2025	3/31/2025	$	38.69	12	$ 464.28
8730	SEE conference	Hyatt Hotels	3/20/2025	3/31/2025	$	219.00	11	$ 2,409.00
8731	SEE conference	Hyatt Hotels	3/20/2025	3/31/2025	$	38.69	11	$ 425.59
8732	Employee expenses	CELLULAR ACCESSORIES FOR	2/24/2025	3/31/2025	$	42.94	35	$ 1,502.90
8733	Employee expenses	THE HUMBOLDT CAFE	3/5/2025	3/31/2025	$	107.52	26	$ 2,795.52
8734	Employee expenses	CELLULAR ACCESSORIES FOR	2/28/2025	3/31/2025	$	67.32	31	$ 2,086.92
8735	Employee expenses	THE HUMBOLDT CAFE	3/26/2025	4/24/2025	$	206.66	29	$ 5,993.14
8736	Employee expenses	PTC EZ PASS AUTO RE.	3/17/2025	4/24/2025	$	400.00	38	$ 15,200.00
8737	Employee expenses	PTC EZ PASS AUTO RE.	3/29/2025	4/24/2025	$	400.00	26	$ 10,400.00
8738	Lunch	RUBY TUESDAY 4918	12/6/2024	1/6/2025	$	108.52	31	$ 3,364.12
8739	Planning Meeting	COOPERS SEAFOOD HOUSE	12/11/2024	1/6/2025	$	122.12	26	$ 3,175.12
8740	Planning/ Schedule Meeting	COOPERS SEAFOOD HOUSE	11/27/2024	1/31/2025	$	89.00	65	$ 5,785.00
8741	Employee Storm Appreciation	NEARRAS PIZZA	11/21/2024	1/31/2025	$	17.05	71	$ 1,210.55
8742	Smith Driver Train	5GUYS 0248 QSR	1/29/2025	2/14/2025	$	162.70	16	$ 2,603.20
8743	Storm Refreshments	DUNKIN #303607 Q35	2/17/2025	4/10/2025	$	72.86	52	$ 3,788.72
8744	Safety Meeting	APPLEBEES 9385	3/11/2025	4/10/2025	$	97.83	30	$ 2,934.90
8745	RTC Staff Meeting	DAMONS GRILL	4/1/2025	4/10/2025	$	108.00	9	$ 972.00
8746	EHS Meeting: Refreshments Only	7-ELEVEN 40405	4/3/2025	4/23/2025	$	16.61	20	$ 332.20
8747	Safety Meeting Meal	TST*1818 DELI & CATERING	5/7/2025	6/25/2025	$	329.59	49	$ 16,149.91
8748	Fountain Springs Country Inn	TST*FOUNTAIN SPRINGS COU	6/11/2025	6/25/2025	$	1,816.74	14	$ 25,434.36
8749	Storm Food	Wegmans	5/21/2025	5/24/2025	$	144.37	3	$ 433.11
8750	Control Center Appreciation Day	TST* THE ALADDIN RESTAURA	6/14/2025	6/25/2025	$	370.00	11	$ 4,070.00
8751	Control Center Appreciation Day	SLICE OF ITALY	6/13/2025	6/25/2025	$	46.15	12	$ 553.83
8752	February 2025 Expenses		2/24/2025	3/3/2025	$	90.30	7	$ 632.10
8753	February 2025 Expenses		2/26/2025	3/3/2025	$	99.40	5	$ 497.00
8754	12/31/24-1/30/2025 Travel		12/31/2024	1/31/2025	$	25.46	31	$ 789.26
8755	12/31/24-1/30/2025 Travel		1/7/2025	1/31/2025	$	24.50	24	$ 588.00
8756	12/31/24-1/30/2025 Travel		1/8/2025	1/31/2025	$	43.40	23	$ 998.20
8757	12/31/24-1/30/2025 Travel		1/9/2025	1/31/2025	$	11.90	22	$ 261.80
8758	12/31/24-1/30/2025 Travel		1/13/2025	1/31/2025	$	28.00	18	$ 504.00
8759	12/31/24-1/30/2025 Travel		1/14/2025	1/31/2025	$	24.50	17	$ 416.50
8760	12/31/24-1/30/2025 Travel		1/21/2025	1/31/2025	$	24.50	10	$ 245.00
8761	12/31/24-1/30/2025 Travel		1/23/2025	1/31/2025	$	24.50	8	$ 196.00
8762	Travel 2-21 to 3/31		2/21/2025	4/8/2025	$	47.60	46	$ 2,189.60
8763	Travel 2-21 to 3/31		2/24/2025	4/8/2025	$	43.40	43	$ 1,866.20
8764	Travel 2-21 to 3/31		2/27/2025	4/8/2025	$	24.50	40	$ 980.00
8765	Travel 2-21 to 3/31		3/4/2025	4/8/2025	$	24.50	35	$ 857.50
8766	Travel 2-21 to 3/31		3/3/2025	4/8/2025	$	24.50	36	$ 882.00
8767	Travel 2-21 to 3/31		3/5/2025	4/8/2025	$	44.80	34	$ 1,523.20
8768	Travel 2-21 to 3/31		3/11/2025	4/8/2025	$	24.50	28	$ 686.00
8769	Travel 2-21 to 3/31		3/16/2025	4/8/2025	$	43.40	23	$ 998.20
8770	Travel 2-21 to 3/31		3/19/2025	4/8/2025	$	24.50	20	$ 490.00
8771	Travel 2-21 to 3/31		3/20/2025	4/8/2025	$	14.70	19	$ 279.30
8772	Travel 2-21 to 3/31		3/31/2025	4/8/2025	$	25.90	8	$ 207.20
8773	April/May Mileage		5/29/2025	6/3/2025	$	44.80	5	$ 224.00
8774	April/May Mileage		5/21/2025	6/3/2025	$	35.00	13	$ 455.00
8775	April/May Mileage		5/14/2025	6/3/2025	$	11.90	20	$ 238.00
8776	April/May Mileage		5/9/2025	6/3/2025	$	24.50	25	$ 612.50
8777	April/May Mileage		5/7/2025	6/3/2025	$	24.50	27	$ 661.50
8778	April/May Mileage		4/30/2025	6/3/2025	$	42.00	34	$ 1,428.00
8779	April/May Mileage		4/25/2025	6/3/2025	$	24.50	39	$ 955.50
8780	April/May Mileage		4/18/2025	6/3/2025	$	24.50	46	$ 1,127.00

8781	April/May Mileage		4/17/2025	6/3/2025	$ 24.50	47	$	1,151.50
8782	April/May Mileage		4/14/2025	6/3/2025	$ 11.90	50	$	595.00
8783	April/May Mileage		4/10/2025	6/3/2025	$ 24.50	54	$	1,323.00
8784	April/May Mileage		4/3/2025	6/3/2025	$ 11.90	61	$	725.90
8785	April/May Mileage		4/15/2025	6/3/2025	$ 43.40	49	$	2,126.60
8786	April/May Mileage		5/31/2025	6/3/2025	$ 43.40	3	$	130.20
8787	qville annual safety meeting	TST*OCTORARO TAVERN	12/18/2024	1/9/2025	$ 427.00	22	$	9,394.00
8788	Burger Hotel	Holiday Inn	1/23/2025	2/24/2025	$ 89.00	32	$	2,848.00
8789	Burger Hotel	Holiday Inn	1/23/2025	2/24/2025	$ 8.90	32	$	284.80
8790	Qville Jan Safety meeting	TST*STRASBURG PIZZA	1/28/2025	2/24/2025	$ 139.17	27	$	3,757.59
8791	Lan/Qua Meeting	PASQUALE'S PIZZA	2/4/2025	2/28/2025	$ 106.51	24	$	2,556.24
8792	Feb. Safety Meeting	DOLCE VITA PIZZERIA & GR	2/27/2025	5/1/2025	$ 83.48	63	$	5,259.24
8793	Feb. Safety Meeting	DOLLAR GENERAL #10553	2/27/2025	5/1/2025	$ 22.40	63	$	1,411.20
8794	Quarryville Storm Meal	DOLCE VITA PIZZERIA & GR	3/6/2025	3/17/2025	$ 83.48	11	$	918.28
8795	March Saf. Meeting	DOLCE VITA PIZZERIA & GR	3/25/2025	4/28/2025	$ 83.48	34	$	2,838.32
8796	Lanc region Schedulers and super	CR LAPPS FAMILY RESTAU	3/19/2025	4/28/2025	$ 182.39	40	$	7,295.60
8797	QUA Good Catch winner	WILLOW STREET RESTAURANT	4/24/2025	5/21/2025	$ 240.24	27	$	6,486.48
8798	QUA May Safety Meeting	DOLCE VITA PIZZERIA & GR	5/27/2025	6/26/2025	$ 83.48	30	$	2,504.40
8799	Storm H&F 3/17/25	STEEL CITY GYRO	3/17/2025	4/7/2025	$ 878.71	21	$	18,452.91
8800	Storm H&F 3/6/25	MAMAS ITALIAN GRILL	3/6/2025	4/7/2025	$ 969.02	32	$	31,008.64
8801	Storm H&F 3/6/25	Panera Bread	3/6/2025	4/7/2025	$ 122.29	32	$	3,913.28
8802	Storm H&F 3/6/25	Panera Bread	3/6/2025	4/7/2025	$ 13.87	32	$	443.84
8803	Storm H&F 5/17/2025	COMFORT INN LAKE ARIEL	5/18/2025	6/23/2025	$ 413.11	36	$	14,871.96
8804	Storm H&F 5/17/2025	COMFORT INN LAKE ARIEL	5/17/2025	6/23/2025	$ 4,131.10	37	$	152,850.70
8805	Storm Duty 6/19/2025	HOSTED BY HOWELL LLC	6/19/2025	6/26/2025	$ 23.06	7	$	161.42
8806	Orientation Food	PPL CATER	3/27/2025	4/2/2025	$ 481.93	6	$	2,891.58
8807	Orientation Food	DUNKIN #341980 Q35	3/26/2025	4/2/2025	$ 118.71	7	$	830.97
8808	Orientation Food	WEIS MARKETS 142	3/28/2025	4/11/2025	$ 15.30	14	$	214.20
8809	Orientation Food	BIAGGIO PIZZERIA FAMILY R	3/28/2025	4/11/2025	$ 146.30	14	$	2,048.20
8810	Driving Mileage Report		10/16/2024	6/3/2025	$ 86.43	230	$	19,878.90
8811	Driving Mileage Report		10/18/2024	6/3/2025	$ 87.10	228	$	19,858.80
8812	Driving Mileage Report		10/22/2024	6/3/2025	$ 45.56	224	$	10,205.44
8813	Driving Mileage Report		10/23/2024	6/3/2025	$ 59.63	223	$	13,297.49
8814	Driving Mileage Report		10/30/2024	6/3/2025	$ 86.43	216	$	18,668.88
8815	Driving Mileage Report		11/13/2024	6/3/2025	$ 119.26	202	$	24,090.52
8816	Driving Mileage Report		11/19/2024	6/3/2025	$ 174.87	196	$	34,274.52
8817	Driving Mileage Report		11/27/2024	6/3/2025	$ 45.56	188	$	8,565.28
8818	Driving Mileage Report		12/13/2024	6/3/2025	$ 86.43	172	$	14,865.96
8819	Driving Mileage Report		12/16/2024	6/3/2025	$ 86.43	169	$	14,606.67
8820	Driving Mileage Report		1/9/2025	6/3/2025	$ 90.30	145	$	13,093.50
8821	Driving Mileage Report		1/14/2025	6/3/2025	$ 90.30	140	$	12,642.00
8822	Driving Mileage Report		1/15/2025	6/3/2025	$ 90.30	139	$	12,551.70
8823	Driving Mileage Report		1/16/2025	6/3/2025	$ 123.90	138	$	17,098.20
8824	Driving Mileage Report		2/19/2025	6/3/2025	$ 123.90	104	$	12,885.60
8825	Driving Mileage Report		3/26/2025	6/3/2025	$ 91.00	69	$	6,279.00
8826	Driving Mileage Report		3/27/2025	6/3/2025	$ 91.00	68	$	6,188.00
8827	Driving Mileage Report		3/28/2025	6/3/2025	$ 91.00	67	$	6,097.00
8828	Driving Mileage Report		3/31/2025	6/3/2025	$ 91.00	64	$	5,824.00
8829	Driving Mileage Report		4/3/2025	6/3/2025	$ 90.30	61	$	5,508.30
8830	Driving Mileage Report		4/9/2025	6/3/2025	$ 91.00	55	$	5,005.00
8831	Driving Mileage Report		4/21/2025	6/3/2025	$ 71.40	43	$	3,070.20
8832	Driving Mileage Report		5/19/2025	6/3/2025	$ 90.30	15	$	1,354.50
8833	Driving Mileage Report		5/23/2025	6/3/2025	$ 90.30	11	$	993.30
8834	Driving Mileage Report		5/22/2025	6/3/2025	$ 89.60	12	$	1,075.20
8835	January 2025 Expenses		1/9/2025	2/13/2025	$ 100.80	35	$	3,528.00
8836	March Expenses	PPL CATER	3/19/2025	4/3/2025	$ 402.57	15	$	6,038.55
8837	April 2024	PPL CATER	4/18/2025	5/9/2025	$ 151.32	21	$	3,177.72
8838	April 2024	EZCATER*ANTHONYS COAL	4/17/2025	5/9/2025	$ 229.77	22	$	5,054.94
8839	April 2024	PPL CATER	4/17/2025	5/9/2025	$ 218.46	22	$	4,806.12
8840	April 2024	EZCATER*WEGMANS	4/16/2025	5/9/2025	$ 291.51	23	$	6,704.73
8841	June 2025 Expenses	MIZU	5/6/2025	6/11/2025	$ 42.04	36	$	1,513.44
8842	June 2025 Expenses		5/8/2025	6/11/2025	$ 87.50	34	$	2,975.00
8843	May 2025 Storm Incidentals	Walmart	4/30/2025	5/19/2025	$ 121.73	19	$	2,312.87
8844	May 2025 Storm Incidentals	Matty'[s Sports house	4/30/2025	5/19/2025	$ 25.00	19	$	475.00
8845	May 2025 Storm Incidentals	B & C Cafe	5/1/2025	5/19/2025	$ 9.54	18	$	171.72
8846	Eldred CIP-11 walkdown		1/30/2025	1/31/2025	$ 79.80	1	$	79.80
8847	Chanceford Station Service		5/1/2025	5/7/2025	$ 76.30	6	$	457.80
8848	Chanceford Station Service	PA Turnpike	5/1/2025	5/7/2025	$ 6.18	6	$	37.08
8849	Tolls for travel to Lehigh	PA Turnpike	1/16/2025	1/29/2025	$ 12.20	13	$	158.60
8850	Milage to Lehigh		1/16/2025	1/29/2025	$ 83.30	13	$	1,082.90
8851	Mileage to Walbert		2/26/2025	2/27/2025	$ 41.30	1	$	41.30
8852	Mileage to Walbert		2/26/2025	2/27/2025	$ 41.30	1	$	41.30
8853	Tolls for travel to Walbert	PA Turnpike	2/26/2025	2/27/2025	$ 6.10	1	$	6.10
8854	Tolls for travel to Walbert	PA Turnpike	2/26/2025	2/27/2025	$ 6.10	1	$	6.10
8855	Mileage to Walbert		6/24/2025	6/25/2025	$ 46.55	1	$	46.55
8856	Mileage to Walbert		6/24/2025	6/25/2025	$ 46.55	1	$	46.55
8857	Miquel Cabrera 12/26/2024	PLAZA AZTECA LANCASTER	12/19/2024	1/2/2025	$ 149.12	14	$	2,087.68
8858	Miquel Cabrera 12/27/2024	DD/BR #340453 Q35	12/23/2024	1/2/2025	$ 52.98	10	$	529.80
8859	Miquel Cabrera 1/14/2025	ABEZA - LDG - HYATT PLACE	1/8/2025	1/14/2025	$ 179.00	6	$	1,074.00
8860	Miquel Cabrera 1/14/2025	ABEZA - LDG - HYATT PLACE	1/8/2025	1/14/2025	$ 17.90	6	$	107.40
8861	Miquel Cabrera 1/27/25	BABBO'S ITALIAN GRILL	1/10/2025	2/3/2025	$ 84.74	24	$	2,033.76
8862	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 250.00	11	$	2,750.00
8863	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 100.00	11	$	1,100.00
8864	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 100.00	11	$	1,100.00
8865	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 300.00	11	$	3,300.00
8866	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/23/2025	2/3/2025	$ 250.00	11	$	2,750.00
8867	Miquel Cabrera 1/27/25	PANERA BREAD #600710 O	1/23/2025	2/3/2025	$ 42.36	11	$	465.96
8868	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 100.00	18	$	1,800.00
8869	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 125.00	18	$	2,250.00
8870	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 125.00	18	$	2,250.00
8871	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 100.00	18	$	1,800.00
8872	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/16/2025	2/3/2025	$ 125.00	18	$	2,250.00
8873	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 150.00	17	$	2,550.00
8874	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$	850.00
8875	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$	850.00
8876	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/6/2025	$ 125.00	20	$	2,500.00
8877	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 250.00	17	$	4,250.00
8878	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$	850.00
8879	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 250.00	17	$	4,250.00
8880	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/6/2025	$ 50.00	20	$	1,000.00
8881	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 125.00	17	$	2,125.00
8882	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 100.00	17	$	1,700.00
8883	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 100.00	17	$	1,700.00
8884	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/6/2025	$ 200.00	20	$	4,000.00
8885	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 200.00	17	$	3,400.00
8886	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 125.00	17	$	2,125.00
8887	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 100.00	17	$	1,700.00
8888	Miquel Cabrera 1/27/25	LANCASTER PARKING AUTHORI	1/17/2025	2/3/2025	$ 50.00	17	$	850.00
8889	Miquel Cabrera 2/10/2025	LANCASTER PARKING AUTHORI	1/27/2025	2/13/2025	$ 50.00	17	$	850.00
8890	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 150.00	15	$	2,250.00
8891	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 125.00	15	$	1,875.00
8892	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 50.00	15	$	750.00
8893	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 100.00	15	$	1,500.00

8894	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/29/2025	2/13/2025	$ 50.00	15	$ 750.00
8895	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 175.00	14	$ 2,450.00
8896	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 150.00	14	$ 2,100.00
8897	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 125.00	14	$ 1,750.00
8898	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 125.00	14	$ 1,750.00
8899	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/13/2025	$ 100.00	14	$ 1,400.00
8900	Miquel Cabrera 2/10/25	LANCASTER PARKING AUTHORI	1/30/2025	2/20/2025	$ 150.00	21	$ 3,150.00
8901	Miquel Cabrera 2/28/2025	TST*GRAND CENTRAL BAGEL	2/21/2025	2/28/2025	$ 59.85	7	$ 418.95
8902	Miquel Cabrera 2/28/25	RED ROBIN - HERSHEY	2/17/2025	3/6/2025	$ 57.92	17	$ 984.64
8903	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/19/2025	3/6/2025	$ 100.00	15	$ 1,500.00
8904	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/19/2025	3/6/2025	$ 225.00	15	$ 3,375.00
8905	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/19/2025	3/6/2025	$ 100.00	15	$ 1,500.00
8906	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/13/2025	3/12/2025	$ 100.00	27	$ 2,700.00
8907	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/13/2025	3/6/2025	$ 75.00	21	$ 1,575.00
8908	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/13/2025	3/6/2025	$ 175.00	21	$ 3,675.00
8909	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/12/2025	3/6/2025	$ 125.00	22	$ 2,750.00
8910	Miquel Cabrera 2/28/25	LANCASTER PARKING AUTHORI	2/12/2025	3/6/2025	$ 175.00	22	$ 3,850.00
8911	Miquel Cabrera 2/28/25	PANERA BREAD #600710 O	2/11/2025	2/28/2025	$ 56.76	17	$ 964.92
8912	Miquel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	3/10/2025	3/17/2025	$ 175.00	7	$ 1,225.00
8913	Miquel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	3/10/2025	3/17/2025	$ 100.00	7	$ 700.00
8914	Miquel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/28/2025	3/17/2025	$ 50.00	17	$ 850.00
8915	Miquel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/28/2025	3/17/2025	$ 150.00	17	$ 2,550.00
8916	Miquel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/25/2025	3/17/2025	$ 125.00	20	$ 2,500.00
8917	Miquel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/25/2025	3/17/2025	$ 100.00	20	$ 2,000.00
8918	Miquel Cabrera 3/14/25	LANCASTER PARKING AUTHORI	2/25/2025	3/17/2025	$ 125.00	20	$ 2,500.00
8919	Miquel Cabrera 3/14/25	MISSION BBQ LANCASTER-STO	3/6/2025	3/17/2025	$ 60.13	11	$ 661.43
8920	Miquel Cabrera 3/14/25	TST* TWO COUSINS PIZZA -	3/5/2025	3/17/2025	$ 70.45	12	$ 845.40
8921	Miquel Cabrera 3/16/25	PARK CITY DINER & COFFEE	3/12/2025	4/28/2025	$ 69.82	47	$ 3,281.54
8922	Miquel Cabrera 3/31/25	DUNKIN #346480 Q35	3/23/2025	4/28/2025	$ 25.18	36	$ 906.48
8923	Miquel Cabrera 3/31/25	Dunkin Donuts	3/11/2025	4/28/2025	$ 25.18	48	$ 1,208.64
8924	Miquel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$ 75.00	12	$ 900.00
8925	Miquel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$ 50.00	12	$ 600.00
8926	Miquel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$ 50.00	12	$ 600.00
8927	Miquel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$ 100.00	12	$ 1,200.00
8928	Miquel Cabrera 4/23/25	LANCASTER PARKING AUTHORI	4/16/2025	4/28/2025	$ 100.00	12	$ 1,200.00
8929	Miquel Cabrera 4/28/25	LANCASTER PARKING AUTHORI	4/21/2025	5/9/2025	$ 4.00	18	$ 72.00
8930	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$ 125.00	11	$ 1,375.00
8931	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$ 100.00	11	$ 1,100.00
8932	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$ 125.00	11	$ 1,375.00
8933	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	5/23/2025	6/3/2025	$ 50.00	11	$ 550.00
8934	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 125.00	34	$ 4,250.00
8935	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 75.00	34	$ 2,550.00
8936	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 75.00	34	$ 2,550.00
8937	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 100.00	34	$ 3,400.00
8938	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 75.00	34	$ 2,550.00
8939	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 50.00	34	$ 1,700.00
8940	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 75.00	34	$ 2,550.00
8941	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 100.00	34	$ 3,400.00
8942	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 150.00	34	$ 5,100.00
8943	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 50.00	34	$ 1,700.00
8944	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 125.00	34	$ 4,250.00
8945	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 75.00	34	$ 2,550.00
8946	Miquel Cabrera 5/30/25	LANCASTER PARKING AUTHORI	4/30/2025	6/3/2025	$ 125.00	34	$ 4,250.00
8947	Miquel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$ 75.00	35	$ 2,625.00
8948	Miquel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$ 75.00	35	$ 2,625.00
8949	Miquel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$ 100.00	35	$ 3,500.00
8950	Miquel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$ 100.00	35	$ 3,500.00
8951	Miquel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$ 125.00	35	$ 4,375.00
8952	Miquel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$ 100.00	35	$ 3,500.00
8953	Miquel Cabrera 5-30-25	LANCASTER PARKING AUTHORI	4/30/2025	6/4/2025	$ 150.00	35	$ 5,250.00
8954	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/9/2025	6/17/2025	$ 200.00	8	$ 1,600.00
8955	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/6/2025	6/17/2025	$ 175.00	11	$ 1,925.00
8956	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/6/2025	6/17/2025	$ 100.00	11	$ 1,100.00
8957	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/6/2025	6/17/2025	$ 100.00	11	$ 1,100.00
8958	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$ 125.00	15	$ 1,875.00
8959	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$ 100.00	15	$ 1,500.00
8960	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$ 100.00	15	$ 1,500.00
8961	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$ 125.00	15	$ 1,875.00
8962	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	6/2/2025	6/17/2025	$ 50.00	15	$ 750.00
8963	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 175.00	18	$ 3,150.00
8964	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 125.00	18	$ 2,250.00
8965	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 50.00	18	$ 900.00
8966	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 100.00	18	$ 1,800.00
8967	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 125.00	18	$ 2,250.00
8968	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 100.00	18	$ 1,800.00
8969	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 125.00	18	$ 2,250.00
8970	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/30/2025	6/17/2025	$ 100.00	18	$ 1,800.00
8971	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$ 200.00	19	$ 3,800.00
8972	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$ 100.00	19	$ 1,900.00
8973	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$ 75.00	19	$ 1,425.00
8974	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$ 100.00	19	$ 1,900.00
8975	Miquel Cabrera 6/13/25	LANCASTER PARKING AUTHORI	5/29/2025	6/17/2025	$ 50.00	19	$ 950.00
8976	Miquel Cabrera 6/15/25	TST* LANCASTER BREWING CO	5/31/2025	6/17/2025	$ 48.71	17	$ 828.07
8977	Miquel Cabrera 6/15/25	CAPITOL DINER	6/1/2025	6/17/2025	$ 60.72	16	$ 971.52
8978	Miquel Cabrera 6/15/25	WEGMANS LANCASTER #135	5/29/2025	6/17/2025	$ 95.00	19	$ 1,805.00
8979	Miquel Cabrera 6/16/25	SQ *SCRATCH BAKES	6/11/2025	6/19/2025	$ 126.46	8	$ 1,011.68
8980	Travel to community event		5/8/2025	5/20/2025	$ 18.90	12	$ 226.80
8981	Travel to community event		5/8/2025	5/20/2025	$ 19.60	12	$ 235.20
8982	Lunch for CEN Fiber Install	PRONTO PIZZA	4/7/2025	5/21/2025	$ 30.16	44	$ 1,327.04
8983	EZ Pass Tolls	PTC EZ PASS AUTO RE.	3/31/2025	5/21/2025	$ 35.00	51	$ 1,785.00
8984	Lunch to Support Fiber Upgrade	MCDONALD'S F11881	6/14/2025	6/30/2025	$ 24.03	16	$ 384.48
8985	Storm food	Burger King	4/1/2025	4/14/2025	$ 32.38	13	$ 420.94
8986	Storm food 5/17	Slice of Italy	5/17/2025	5/21/2025	$ 98.22	4	$ 392.88
8987	January 2025		1/23/2025	2/21/2025	$ 100.10	29	$ 2,902.90
8988	January 2025	PA Turnpike	1/23/2025	2/21/2025	$ 9.58	29	$ 277.82
8989	January 2025	PA Turnpike	1/23/2025	2/21/2025	$ 9.58	29	$ 277.82
8990	April 2025	SUMO	3/27/2025	5/16/2025	$ 192.17	50	$ 9,608.50
8991	April 2025		4/29/2025	5/16/2025	$ 50.40	17	$ 856.80
8992	April 2025		4/29/2025	5/16/2025	$ 50.40	17	$ 856.80
8993	April 2025	PA Turnpike	4/29/2025	5/16/2025	$ 15.96	17	$ 271.32
8994	April 2025	PA Turnpike	4/29/2025	5/16/2025	$ 15.96	17	$ 271.32
8995	RTO 5.9.25	SAL'S PIZZA	5/2/2025	5/12/2025	$ 103.44	10	$ 1,034.40
8996	RTO 5.9.25		5/7/2025	5/12/2025	$ 100.10	5	$ 500.50
8997	RTO 5.9.25	PA Turnpike	5/7/2025	5/12/2025	$ 9.58	5	$ 47.90
8998	RTO 5.9.25	PA Turnpike	5/7/2025	5/12/2025	$ 9.58	5	$ 47.90
8999	Harrisburg Community Event		5/21/2025	6/3/2025	$ 109.20	13	$ 1,419.60
9000	Scranton Travel and Interview	STARBUCKS 52858	6/3/2025	6/16/2025	$ 15.94	13	$ 207.22
9001	Scranton Travel and Interview	STARBUCKS 52858	6/3/2025	6/16/2025	$ 20.07	13	$ 260.91
9002	Scranton Travel and Interview		6/9/2025	6/16/2025	$ 100.10	7	$ 700.70
9003	Scranton Travel and Interview	PA Turnpike	6/9/2025	6/16/2025	$ 38.32	7	$ 268.24
9004	report 3/7/25 Carrell	DUNKIN #344415 Q35	1/23/2025	3/7/2025	$ 49.18	43	$ 2,114.74
9005	SUBWAY	SUBWAY 13789	2/17/2025	2/26/2025	$ 26.68	9	$ 240.12
9006	A Cevis Mileage 1/8/2025		1/8/2025	1/9/2025	$ 63.00	1	$ 63.00

9007	A Cevis Mileage 1/8/2025		1/8/2025	1/9/2025	$ 63.00	1	$ 63.00
9008	A Cevis Mileage 3/12/2025		3/12/2025	3/14/2025	$ 56.00	2	$ 112.00
9009	A Cevis Mileage 3/12/2025		3/12/2025	3/14/2025	$ 56.00	2	$ 112.00
9010	A Cevis Mileage 4/14/2025		4/14/2025	4/15/2025	$ 25.20	1	$ 25.20
9011	A Cevis Mileage 4/14/2025		4/14/2025	4/15/2025	$ 25.20	1	$ 25.20
9012	A Cevis Mileage 4/18/2025		4/18/2025	4/21/2025	$ 27.30	3	$ 81.90
9013	A Cevis Mileage 4/18/2025		4/18/2025	4/21/2025	$ 27.30	3	$ 81.90
9014	A Cevis Mileage 4/30/2025		4/30/2025	5/1/2025	$ 17.50	1	$ 17.50
9015	A Cevis Mileage 4/30/2025		4/30/2025	5/1/2025	$ 17.50	1	$ 17.50
9016	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$ 9.80	5	$ 49.00
9017	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$ 25.90	5	$ 129.50
9018	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$ 2.80	5	$ 14.00
9019	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$ 28.00	5	$ 140.00
9020	A Cevis Mileage 5/7/2025		5/7/2025	5/12/2025	$ 2.10	5	$ 10.50
9021	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$ 31.50	1	$ 31.50
9022	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$ 51.80	1	$ 51.80
9023	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$ 2.10	1	$ 2.10
9024	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$ 7.70	1	$ 7.70
9025	A Cevis Mileage 5/13/2025		5/13/2025	5/14/2025	$ 29.40	1	$ 29.40
9026	A Cevis Mileage 5/28/2025		5/28/2025	5/30/2025	$ 62.30	2	$ 124.60
9027	A Cevis Mileage 5/28/2025		5/28/2025	5/30/2025	$ 62.30	2	$ 124.60
9028	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$ 36.40	1	$ 36.40
9029	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$ 21.00	1	$ 21.00
9030	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$ 5.60	1	$ 5.60
9031	A Cevis Mileage 5/29/2025		5/29/2025	5/30/2025	$ 30.80	1	$ 30.80
9032	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$ 30.10	1	$ 30.10
9033	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$ 20.30	1	$ 20.30
9034	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$ 21.70	1	$ 21.70
9035	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$ 16.10	1	$ 16.10
9036	A Cevis Mileage 6/26/2025		6/26/2025	6/27/2025	$ 10.50	1	$ 10.50
9037	January Safety 2025	SALLY PURSELL S COUNTRY I	1/15/2025	2/14/2025	$ 276.35	30	$ 8,290.50
9038	WBA FEBRUARY SAFETY MEETING	MISSION BBQ WILKES BARRE-	2/4/2025	2/14/2025	$ 45.16	10	$ 451.60
9039	FEB STAFF MEETING	ANTONIOS BREAKFAST WORLD	1/29/2025	2/18/2025	$ 54.48	20	$ 1,089.60
9040	Staff Meeting	ANTONIOS BREAKFAST WORLD	1/29/2025	4/10/2025	$ 54.48	71	$ 3,868.08
9041	Safety Meeting Feb 2025	LUNAS HAZELTON PIZZERI	2/20/2025	4/10/2025	$ 122.00	49	$ 5,978.00
9042	Staff Meeting	APPLEBEES 9385	2/18/2025	4/10/2025	$ 96.69	51	$ 4,931.19
9043	Lunch	ALTA PIZZERIA AND PASTA H	4/2/2025	4/10/2025	$ 59.11	8	$ 472.88
9044	RTC Central Safety Meeting	LUNAS HAZELTON PIZZERI	4/3/2025	4/23/2025	$ 123.05	20	$ 2,461.00
9045	Chain Saw Training	ALTA PIZZERIA AND PASTA H	4/25/2025	6/25/2025	$ 67.03	61	$ 4,088.83
9046	Lunch	1057 PRIME BUFFET	5/14/2025	6/25/2025	$ 58.40	42	$ 2,452.80
9047	Cellular Accessories	CELLULAR ACCESSORIES FOR	6/5/2025	6/25/2025	$ 93.83	20	$ 1,876.60
9048	Hogan's Alley Training	4TH STREET PUB	5/28/2025	6/25/2025	$ 79.58	28	$ 2,228.24
9049	Toll by Plate	PTC EZPASS CSC WEB IVR	11/11/2024	1/14/2025	$ 19.20	64	$ 1,228.80
9050	ECC Supplies	WEIS MARKETS 188	2/4/2025	2/21/2025	$ 93.92	17	$ 1,596.64
9051	PMP Exam	PROJECT MANAGEMENT INSTIT	5/30/2025	6/19/2025	$ 675.00	20	$ 13,500.00
9052	Interview Training	PJW - WALBERT	12/18/2024	1/2/2025	$ 79.77	15	$ 1,196.55
9053	JC EzPass Replenish 2025	PTC EZ PASS AUTO RE.	2/9/2025	2/18/2025	$ 150.00	9	$ 1,350.00
9054	Christman Expense 022825	DUNKIN #342175 Q35	2/24/2025	2/28/2025	$ 24.28	4	$ 97.12
9055	Christman Expense 022825	Delaware Valley Power Quality, Inc.	2/25/2025	2/28/2025	$ 55.00	3	$ 165.00
9056	Christman Expense 032525	BUDDIES' NEW YORK BAGELS	3/17/2025	3/25/2025	$ 451.48	8	$ 3,611.84
9057	Christman Expense 032525	LUNAS HAZELTON PIZZERI	3/17/2025	3/25/2025	$ 546.00	8	$ 4,368.00
9058	Storm Support Expenses	ALFREDOS BRICK OVEN PIZZE	4/16/2025	4/29/2025	$ 916.54	13	$ 11,915.02
9059	Storm Support Expenses	LUNAS HAZELTON PIZZERI	4/15/2025	4/29/2025	$ 495.42	14	$ 6,935.88
9060	Storm Support Expenses	BUDDIES' NEW YORK BAGELS	4/16/2025	4/29/2025	$ 329.66	13	$ 4,285.58
9061	Christman PPL Vehicle Expense	PTC EZ PASS AUTO RE.	4/23/2025	4/29/2025	$ 150.00	6	$ 900.00
9062	EE Training_1/7_VC	DUNKIN #350084 Q35	1/7/2025	1/20/2025	$ 35.91	13	$ 466.83
9063	Training Mag Conference_VC	MCO AIRP GASTROHUB	2/20/2025	5/31/2025	$ 42.02	100	$ 4,202.00
9064	Training Mag Conference_VC	American Airlines	2/19/2025	5/31/2025	$ 35.00	101	$ 3,535.00
9065	Training Mag Conference_VC	CABANA BAY BEACH RST FB	2/18/2025	5/31/2025	$ 24.50	102	$ 2,499.00
9066	Training Mag Conference_VC	COWFISH 00104323	2/17/2025	5/31/2025	$ 93.81	103	$ 9,662.43
9067	Training Mag Conference_VC	MARGARITAVILLE00406603	2/16/2025	5/31/2025	$ 68.58	104	$ 7,132.32
9068	Training Mag Conference_VC	American Airlines	2/15/2025	5/31/2025	$ 35.00	105	$ 3,675.00
9069	Training Mag Conference_VC	LOVE GRILLE	2/16/2025	5/31/2025	$ 60.13	104	$ 6,253.52
9070	Training Mag Conference_VC	Avis	2/15/2025	5/31/2025	$ 645.54	105	$ 67,781.70
9071	Training Mag Conference_VC	TRAINING MAGAZINE AND CO	2/7/2025	5/31/2025	$ 2,095.00	113	$ 236,735.00
9072	Training Mag Conference_VC	American Airlines	2/7/2025	5/31/2025	$ 61.81	113	$ 6,984.53
9073	Training Mag Conference_VC	American Airlines	2/7/2025	5/31/2025	$ 610.97	113	$ 69,039.61
9074	Training Mag Conference_VC	Loews Hotels	2/16/2025	5/31/2025	$ 57.54	104	$ 5,984.16
9075	Training Mag Conference_VC	Loews Hotels	2/17/2025	5/31/2025	$ 229.00	103	$ 23,587.00
9076	Training Mag Conference_VC	Loews Hotels	2/17/2025	5/31/2025	$ 56.32	103	$ 5,800.96
9077	Training Mag Conference_VC	Loews Hotels	2/18/2025	5/31/2025	$ 235.00	102	$ 23,970.00
9078	Training Mag Conference_VC	Loews Hotels	2/18/2025	5/31/2025	$ 57.07	102	$ 5,821.14
9079	Training Mag Conference_VC	Loews Hotels	2/19/2025	5/31/2025	$ 205.00	101	$ 20,705.00
9080	Training Mag Conference_VC	Loews Hotels	2/19/2025	5/31/2025	$ 53.32	101	$ 5,385.32
9081	Training Mag Conference_VC	Loews Hotels	2/8/2025	5/31/2025	$ 285.75	112	$ 32,004.00
9082	EHS Level 1 - December	THE HUMBOLDT CAFE	12/18/2024	1/2/2025	$ 122.74	15	$ 1,841.10
9083	EHS Meeting January 2025	THE HUMBOLDT CAFE	1/16/2025	1/28/2025	$ 183.35	12	$ 2,200.20
9084	EHS Level 1 - February	THE HUMBOLDT CAFE	2/19/2025	2/28/2025	$ 197.95	9	$ 1,781.55
9085	SEE Spring 2025	AGENT FEE 8900901488746	2/18/2025	5/20/2025	$ 3.00	91	$ 273.00
9086	SEE Spring 2025	United Airlines	2/18/2025	5/20/2025	$ 396.97	91	$ 36,124.27
9087	SEE Spring 2025	SOUTHEASTERN ELECTRIC	2/18/2025	5/20/2025	$ 425.00	91	$ 38,675.00
9088	SEE Spring 2025	TST*MERLES WHISKEY KITCH	3/18/2025	5/20/2025	$ 15.12	63	$ 952.56
9089	SEE Spring 2025	CHEDDAR'S ZK 0202142	3/18/2025	5/20/2025	$ 10.93	63	$ 688.59
9090	SEE Spring 2025	SAFIER MEDITERRANEAN DELI	3/19/2025	5/20/2025	$ 12.36	62	$ 766.32
9091	SEE Spring 2025	OLD SPAGHETTI FCTRY 17	3/19/2025	5/20/2025	$ 25.19	62	$ 1,561.78
9092	SEE Spring 2025	Hyatt Hotels	3/17/2025	5/20/2025	$ 175.00	64	$ 11,200.00
9093	SEE Spring 2025	Hyatt Hotels	3/17/2025	5/20/2025	$ 30.92	64	$ 1,978.88
9094	SEE Spring 2025	Hyatt Hotels	3/18/2025	5/20/2025	$ 183.00	63	$ 11,529.00
9095	SEE Spring 2025	Hyatt Hotels	3/18/2025	5/20/2025	$ 32.32	63	$ 2,036.16
9096	SEE Spring 2025	Hyatt Hotels	3/19/2025	5/20/2025	$ 357.00	62	$ 22,134.00
9097	SEE Spring 2025	Hyatt Hotels	3/19/2025	5/20/2025	$ 63.05	62	$ 3,909.10
9098	SEE Spring 2025	Hyatt Hotels	3/20/2025	5/20/2025	$ 474.00	61	$ 28,914.00
9099	SEE Spring 2025	Hyatt Hotels	3/20/2025	5/20/2025	$ 83.71	61	$ 5,106.31
9100	SEE Spring 2025	Uber	3/21/2025	5/20/2025	$ 33.97	60	$ 2,038.20
9101	SEE Spring 2025	CHILIS BAR & GRILL	3/21/2025	5/20/2025	$ 21.37	60	$ 1,282.20
9102	SEE Spring 2025	EWR LOT ECON P6	3/21/2025	5/20/2025	$ 157.50	60	$ 9,450.00
9103	SEE Spring 2025	Hyatt Hotels	3/21/2025	5/20/2025	$ 19.90	60	$ 1,194.00
9104	SEE Spring 2025	TST* KPOT KOREAN BBQ & HO	3/21/2025	5/20/2025	$ 38.43	60	$ 2,305.80
9105	2025Q1 - Safet Lunch	TAP AT HUMBOLDT BEER DEPO	4/15/2025	4/24/2025	$ 110.70	9	$ 996.30
9106	Metering All Hands April 2025	SQ *THE WHEREHOUSE OF HAM	4/21/2025	5/14/2025	$ 1,453.54	23	$ 33,431.42
9107	EHS Meeting May 2025	THE HUMBOLDT CAFE	5/21/2025	6/4/2025	$ 115.77	14	$ 1,620.78
9108	EHS Meeting June 2025	THE HUMBOLDT CAFE	6/18/2025	6/27/2025	$ 108.01	9	$ 972.09
9109	Mileage Expense 2/17/25		2/17/2025	2/19/2025	$ 67.20	2	$ 134.40
9110	Storm 2.17.25	RAISING CANES 1017	2/17/2025	2/25/2025	$ 22.24	8	$ 177.92
9111	Mileage Expense 4/2/25		4/2/2025	4/4/2025	$ 60.20	2	$ 120.40
9112	Supply Chain Summit	Embassy Suites	4/14/2025	4/24/2025	$ 139.20	10	$ 1,392.00
9113	Supply Chain Summit	Embassy Suites	4/14/2025	4/24/2025	$ 24.58	10	$ 245.80
9114	Supply Chain Summit	Embassy Suites	4/15/2025	4/24/2025	$ 139.20	9	$ 1,252.80
9115	Supply Chain Summit	Embassy Suites	4/15/2025	4/24/2025	$ 24.58	9	$ 221.22
9116	Supply Chain Summit	Embassy Suites	4/16/2025	4/24/2025	$ 139.20	8	$ 1,113.60
9117	Supply Chain Summit	Embassy Suites	4/16/2025	4/24/2025	$ 24.58	8	$ 196.64
9118	NE Storm Duty	Walmart/Target	11/22/2024	1/3/2025	$ 124.95	42	$ 5,247.90
9119	NE Storm Duty	Burkes Tavern	11/23/2024	1/3/2025	$ 22.48	41	$ 921.68

9120	NE Storm Duty	Pinkys Family Restaurant	11/25/2024	1/3/2025	$	15.64	39	$ 609.96
9121	NE Storm Duty	Van Gilder's Jubilee Restaurant	11/26/2024	1/3/2025	$	17.22	38	$ 654.36
9122	NE Storm Duty	Taco Bell	11/25/2024	1/3/2025	$	18.06	39	$ 704.34
9123	SUTR Walk Down Mileage		1/16/2025	5/13/2025	$	134.40	117	$ 15,724.80
9124	Interconnections Business Lunch	PJ's	3/31/2025	5/20/2025	$	43.00	50	$ 2,150.00
9125	Phone accessories	AMAZON MKTPL*ZE9DZ57R0	12/29/2024	1/3/2025	$	33.76	5	$ 168.80
9126	Phone case	AMAZON RETA* NI0WA8FO1	5/9/2025	5/13/2025	$	43.98	4	$ 175.92
9127	Lineman chargers	AMAZON MARK* NB95Q85P0	5/5/2025	5/13/2025	$	35.97	8	$ 287.76
9128	Phone holders	AMAZON MARK* N67KH31J0	6/4/2025	6/11/2025	$	158.90	7	$ 1,112.30
9129	Central Regional Monthly Meeting		1/29/2025	2/26/2025	$	14.28	28	$ 399.84
9130	Central Regional Monthly Meeting		1/29/2025	2/26/2025	$	21.42	28	$ 599.76
9131	Treesmiths WorkStudio Install		1/31/2025	2/26/2025	$	9.66	26	$ 251.16
9132	Treesmiths WorkStudio Install		1/31/2025	2/26/2025	$	6.44	26	$ 167.44
9133	Forester Meeting		3/27/2025	4/15/2025	$	17.85	19	$ 339.15
9134	Forester Meeting		3/27/2025	4/15/2025	$	17.85	19	$ 339.15
9135	plan talk thrive lunch	PLAZA AZTECA SAUCON	12/30/2024	1/7/2025	$	32.76	8	$ 262.08
9136	meeting lunch	TST* WHIZ KIDS	1/8/2025	1/13/2025	$	41.53	5	$ 207.65
9137	draft day refreshments	DUNKIN #350139	1/28/2025	2/3/2025	$	95.83	6	$ 574.98
9138	meeting lunch	CRACKER BARREL #291 FOGEL	1/30/2025	2/10/2025	$	175.73	11	$ 1,933.03
9139	safety meeting lunch	TST*THE PIZZA JOINT - AI	2/28/2025	3/14/2025	$	67.63	14	$ 946.82
9140	meeting lunch	TST*THE PIZZA JOINT - AI	3/26/2025	4/3/2025	$	218.52	8	$ 1,748.16
9141	storm meal	WAL-MART #2641	6/19/2025	6/24/2025	$	138.71	5	$ 693.55
9142	SC Site Visits	PTC EZ PASS AUTO RE.	12/25/2024	1/9/2025	$	35.00	15	$ 525.00
9143	Tolls for SC Visit	PTC EZ PASS AUTO RE.	1/18/2025	1/29/2025	$	35.00	11	$ 385.00
9144	Dinner For SFC Employee Storm	MCDONALD'S F11582	2/16/2025	2/24/2025	$	16.09	8	$ 128.72
9145	Site Visit Tolls	PTC EZ PASS CSC	11/15/2024	2/24/2025	$	81.40	101	$ 8,221.40
9146	PA Tolls	PTC EZ PASS AUTO RE.	2/26/2025	3/25/2025	$	35.00	27	$ 945.00
9147	Team Lunch	LUNAS HAZELTON PIZZERI	3/26/2025	3/31/2025	$	65.46	5	$ 327.30
9148	Tolls	PTC EZ PASS AUTO RE.	4/3/2025	4/7/2025	$	35.00	4	$ 140.00
9149	Tolls	PTC EZ PASS AUTO RE.	4/12/2025	4/22/2025	$	35.00	10	$ 350.00
9150	Training Kick Off at Scranton SC	DUNKIN #352075	4/14/2025	4/23/2025	$	12.49	9	$ 112.41
9151	NE Region Safety Lunch	PJ WHELIHAN RESTAURANT AL	5/21/2025	6/3/2025	$	252.10	13	$ 3,277.30
9152	Safety Recognition Lunch	COOPERS SEAFOOD HOUSE	5/20/2025	6/3/2025	$	247.37	14	$ 3,463.18
9153	Lehigh Site Visits	PTC EZ PASS AUTO RE.	5/24/2025	6/3/2025	$	35.00	10	$ 350.00
9154	Site Visits	PTC EZ PASS AUTO RE.	6/19/2025	6/26/2025	$	35.00	7	$ 245.00
9155	Safety meeting	TONY'S MEAT MARKET	11/14/2024	2/4/2025	$	208.82	82	$ 17,123.24
9156	Safety meeting	VALENTI'S ITALIAN RESTAUR	11/20/2024	2/4/2025	$	101.54	76	$ 7,717.04
9157	Safety meeting	TST*CHRIS FAMILY RESTAU	11/27/2024	2/4/2025	$	41.78	69	$ 2,882.82
9158	Safety meeting	CARMELO'S ROMAN DELIGHT	12/17/2024	2/4/2025	$	388.23	49	$ 19,023.27
9159	Safety lunch	APPLEBEES 9385	1/8/2025	2/4/2025	$	111.27	27	$ 3,004.29
9160	Safety lunch	DIMAIOS MUSTARD SEED CAFE	1/30/2025	3/27/2025	$	176.59	56	$ 9,889.04
9161	Safety lunch	DIMAIOS MUSTARD SEED CAFE	2/20/2025	3/26/2025	$	257.93	34	$ 8,769.62
9162	March Safety Meeting	TST* FARLOW SUB SHOP	3/26/2025	5/29/2025	$	205.90	64	$ 13,177.60
9163	Storm 13066815	VALENTI'S ITALIAN RESTAUR	3/6/2025	5/29/2025	$	72.06	84	$ 6,053.04
9164	Storm meals/snacks/FR Clothing	COOPERS SEAFOOD HOUSE	1/1/2025	1/13/2025	$	90.70	12	$ 1,088.40
9165	Crew Visits	TST*NINAS WING BITES &	2/5/2025	2/13/2025	$	69.44	8	$ 555.52
9166	Crew Visits	DUNKIN #338791	1/30/2025	2/13/2025	$	70.73	14	$ 990.22
9167	Storm meals/snacks	LONGHORN STEAK 0125286	2/18/2025	2/28/2025	$	97.50	10	$ 975.00
9168	Safety/Crew visit/Team Mtg	SQ *G&M?S AT THE WAREHOUS	3/12/2025	3/21/2025	$	87.05	9	$ 783.45
9169	Safety/Crew visit/Team Mtg	DUNKIN #338791	3/11/2025	3/21/2025	$	94.05	10	$ 940.50
9170	Safety/Crew visit/Team Mtg	WAYMART HOTEL	3/11/2025	3/21/2025	$	81.21	10	$ 812.10
9171	Safety/Crew visit/Team Mtg	KRISPY KREME #0525	3/11/2025	3/21/2025	$	37.57	10	$ 375.70
9172	Team Safety Breakfast Mtg	IHOP #5649	4/8/2025	4/30/2025	$	195.51	22	$ 4,301.22
9173	Crew Visit / Safety Mtg	ALDO'S PIZZERIA	4/29/2025	5/19/2025	$	42.65	20	$ 853.00
9174	Crew Visit / Safety Mtg	DUNKIN #338791	5/2/2025	5/19/2025	$	47.04	17	$ 799.68
9175	Crew Visit / Safety Mtg	GULF OIL 92030344	5/2/2025	5/19/2025	$	83.21	17	$ 1,414.57
9176	Safety Mtg	GULF OIL 92030344	5/9/2025	6/2/2025	$	76.85	24	$ 1,844.40
9177	Lineman Appreciation Breakfast	TST*NICKS BIG BELLY DEL	6/2/2025	6/10/2025	$	100.77	8	$ 806.16
9178	Team Mtg	DUNKIN #350240 Q35	6/3/2025	6/10/2025	$	47.54	7	$ 332.78
9179	Meals on Storm	TEXAS ROADHOUSE #2584	3/17/2025	5/1/2025	$	34.32	45	$ 1,544.40
9180	Storm Support	MCDONALD'S F21675	2/16/2025	2/24/2025	$	12.29	8	$ 98.32
9181	Storm Support	WAWA 272	2/16/2025	2/25/2025	$	5.28	9	$ 47.52
9182	Storm Support	POPEYES #14342	2/17/2025	3/24/2025	$	16.42	35	$ 574.70
9183	3.20.25 Report	BURGER KING #10928	2/17/2025	3/24/2025	$	7.73	35	$ 270.55
9184	Dinner Storm 2/17/2025	TURKEY HILL 0293	2/17/2025	4/29/2025	$	20.94	71	$ 1,486.74
9185	OSHA 30	360TRAINING.COM	1/14/2025	1/28/2025	$	152.63	14	$ 2,136.82
9186	C.C.C.	ALTA PIZZERIA AND PASTA H	12/5/2024	1/31/2025	$	67.24	57	$ 3,832.68
9187	EZPass	PTC EZ PASS AUTO RE.	12/31/2024	3/18/2025	$	35.00	77	$ 2,695.00
9188	Cintas $1,501.17	CINTAS CORP	3/12/2025	3/24/2025	$	1,502.17	12	$ 18,026.04
9189	Cintas various invoices $710.49	CINTAS CORP	4/8/2025	5/2/2025	$	260.00	24	$ 6,240.00
9190	Cintas various invoices $710.49	CINTAS CORP	4/8/2025	5/2/2025	$	450.49	24	$ 10,811.76
9191	Cintas	CINTAS CORP	5/12/2025	5/21/2025	$	130.00	9	$ 1,170.00
9192	Cintas	CINTAS CORP	5/12/2025	5/21/2025	$	417.67	9	$ 3,759.03
9193	Safety Meeting	HOTEL KAST	5/7/2025	5/21/2025	$	71.89	14	$ 1,006.46
9194	Connell 12-16-24	TST* TWO COUSINS PIZZA -	12/12/2024	1/2/2025	$	34.46	21	$ 723.66
9195	Connell 12-16-24	KFC H730054	12/11/2024	1/2/2025	$	21.71	22	$ 477.62
9196	Connell 1-27-25	ABEZA - FB - HYATT PLACE	1/8/2025	2/3/2025	$	83.96	26	$ 2,182.96
9197	Connell 1-27-25	ABEZA - FB - HYATT PLACE	1/7/2025	2/3/2025	$	24.14	27	$ 651.78
9198	Connell 1-27-25	ABEZA - FB - HYATT PLACE	1/6/2025	2/3/2025	$	27.29	28	$ 764.12
9199	Connell 1-27-25	ABEXA - LDG - HYATT PLACE	1/6/2025	2/3/2025	$	185.90	28	$ 5,205.20
9200	Connell 1-27-25	ABEXA - LDG - HYATT PLACE	1/7/2025	2/3/2025	$	189.20	27	$ 5,108.40
9201	Connell 1-27-25	ABEXA - LDG - HYATT PLACE	1/8/2025	2/3/2025	$	180.40	26	$ 4,690.40
9202	Connell 2-3-25	MISSION BBQ LANCASTER-CAT	1/30/2025	2/13/2025	$	423.80	14	$ 5,933.20
9203	Connell 2-21-25	BURGER KING #4546	2/16/2025	2/28/2025	$	8.45	12	$ 101.40
9204	Connell 2-21-25	WEIS MARKETS 088	2/16/2025	2/28/2025	$	25.03	12	$ 300.36
9205	Connell 3-3-25-1	ATOWN-SPORTS & SOCIAL	2/24/2025	3/6/2025	$	32.08	10	$ 320.80
9206	Connell 3-3-25-1	RENAISSANCE ALLENTOWN	2/23/2025	3/6/2025	$	35.74	11	$ 393.14
9207	Connell 3-3-25-2	SHEETZ 0370 00003707	2/17/2025	3/6/2025	$	23.37	17	$ 397.29
9208	Connell 3-3-25-2	SHEETZ 0655 00006551	2/17/2025	3/6/2025	$	23.45	17	$ 398.65
9209	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/23/2025	3/6/2025	$	218.90	11	$ 2,407.90
9210	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/24/2025	3/6/2025	$	279.86	10	$ 2,798.60
9211	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/25/2025	3/6/2025	$	279.86	9	$ 2,518.74
9212	Connell 3-6-25	RENAISSANCE ALLENTOWN	2/26/2025	3/6/2025	$	235.86	8	$ 1,886.88
9213	Connell 3-10-25-2	CHILI'S MANHEIM PIKE	3/5/2025	3/10/2025	$	82.62	5	$ 413.10
9214	Connell 3-27-25	TST*GRAND CENTRAL BAGEL	3/20/2025	3/28/2025	$	64.13	8	$ 513.04
9215	Connell 4-14-25	KFC H730054	4/8/2025	4/28/2025	$	20.65	20	$ 413.00
9216	Connell 5-2-25	TST* TWO COUSINS PIZZA -	4/23/2025	5/9/2025	$	193.06	16	$ 3,088.96
9217	Connell 5-2-25-1	CHILI'S MANHEIM PIKE	4/27/2025	5/9/2025	$	40.26	12	$ 483.12
9218	Connell 5-8-25	SHEETZ 0235	4/30/2025	5/9/2025	$	21.82	9	$ 196.38
9219	Connell 6-4-25	MISSION BBQ WYOMISSING-ST	5/27/2025	6/17/2025	$	71.36	21	$ 1,498.56
9220	Connell 6-11-25	SHEETZ 0228	6/1/2025	6/17/2025	$	20.72	16	$ 331.52
9221	Connell 6-11-25	SHEETZ 0228	6/1/2025	6/17/2025	$	16.48	16	$ 263.68
9222	Connell 6-11-25	SHEETZ 0657	5/31/2025	6/17/2025	$	25.55	17	$ 434.35
9223	Connell 6-11-25-2	CHICK-FIL-A #03591	5/29/2025	6/17/2025	$	80.56	19	$ 1,530.64
9224	Connell 6-23-25-2	MISSION BBQ LANCASTER-CAT	6/19/2025	6/26/2025	$	904.87	7	$ 6,334.09
9225	CEO End of year meeting	OLIVE GARDEN ZK 0021544	12/17/2024	1/2/2025	$	183.25	16	$ 2,932.00
9226	Team Building & Safety Breakfast	TST*CHRIS FAMILY RESTAU	1/3/2025	1/14/2025	$	74.99	11	$ 824.89
9227	DCC New Years Day Holiday Food	TACO BELL 724422	1/2/2025	1/14/2025	$	60.35	12	$ 724.20
9228	2024BL Storm Food	WAWA 266	12/29/2024	1/14/2025	$	98.13	16	$ 1,570.08
9229	2025AF Storm Food	WEIS MARKETS 188	2/16/2025	3/3/2025	$	21.98	15	$ 329.70
9230	Team Building & Safety Breakfast	TST*CHRIS FAMILY RESTAU	2/21/2025	4/4/2025	$	103.82	42	$ 4,360.44
9231	Let FISR EAT initiative	WAWA 266	2/26/2025	4/4/2025	$	53.41	37	$ 1,976.17
9232	Lunch for Event Analysis	JERSEY MIKES ONLINE UC	3/4/2025	4/4/2025	$	97.34	31	$ 3,017.54

9233	Pi Day	SLICE*SLICEOFITALY	3/14/2025	4/4/2025	$ 230.44	21	$	4,839.24
9234	Wildfire Mitigation	DUNKIN #353983 Q35	3/20/2025	4/4/2025	$ 65.98	15	$	989.70
9235	Safety Day	TST*SURACIS - PLAINS	11/14/2024	1/2/2025	$ 244.51	49	$	11,980.99
9236	December Staff 2024	IHOP 5639	12/16/2024	1/2/2025	$ 128.99	17	$	2,192.83
9237	December WBASC Safety	EZCATER*THE CAFE 315	12/19/2024	1/22/2025	$ 746.72	34	$	25,388.48
9238	Storm meal 13066111	MCDONALD'S F3751	12/11/2024	2/18/2025	$ 12.71	69	$	876.99
9239	Cragle January Safety Meeting	SQ *VINOS DELI	1/21/2025	2/24/2025	$ 135.72	34	$	4,614.48
9240	Cragle Team Mtg 1-27	IHOP 5639	1/27/2025	3/7/2025	$ 135.17	39	$	5,271.63
9241	Cragle Assessments Allentown	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/7/2025	$ 119.00	43	$	5,117.00
9242	Cragle Assessments Allentown	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/7/2025	$ 11.90	43	$	511.70
9243	Cragle Storm 2/17	BURGER KING #2605 Q07	2/17/2025	3/7/2025	$ 12.60	18	$	226.80
9244	Cragle Team Mtg 3/5	TANG ASIAN CUISINE	3/5/2025	4/15/2025	$ 150.59	41	$	6,174.19
9245	Cragle Staff Mtg	SQ *VINOS DELI	3/25/2025	5/5/2025	$ 99.94	41	$	4,097.54
9246	Cragle March Safety	III GUYS RESTAURANT LLC M	3/31/2025	5/5/2025	$ 133.31	35	$	4,665.85
9247	Cragle Team Meeting 4/23	TST*BARLEY CREEK BREWING	4/23/2025	6/6/2025	$ 161.00	44	$	7,084.00
9248	Cragle Team Meeting 5-21-25	THE AVENUE RESTAURANT	5/21/2025	6/6/2025	$ 216.86	16	$	3,469.76
9249	Storm 13941621	SHEETZ 0712	6/1/2025	6/11/2025	$ 16.01	10	$	160.10
9250	M&E New Helper Lunch	PERKINS RESTAURANT 3716	6/3/2025	6/11/2025	$ 411.30	8	$	3,290.40
9251	March Expense #24	COMFORT INN LAKE ARIEL	3/17/2025	3/28/2025	$ 3,222.00	11	$	35,442.00
9252	March Expense #24	COMFORT INN LAKE ARIEL	3/17/2025	3/28/2025	$ 289.98	11	$	3,189.78
9253	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 139.00	16	$	2,224.00
9254	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 13.90	16	$	222.40
9255	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 139.00	16	$	2,224.00
9256	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 13.90	16	$	222.40
9257	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 139.00	16	$	2,224.00
9258	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 13.90	16	$	222.40
9259	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 139.00	16	$	2,224.00
9260	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 13.90	16	$	222.40
9261	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 139.00	16	$	2,224.00
9262	April Expense #12	DELTA HOTELS	4/15/2025	5/1/2025	$ 13.90	16	$	222.40
9263	Popeyes	Popeys	5/6/2025	5/12/2025	$ 81.80	6	$	490.80
9264	Allentown	ALLENTOWN PARKING 940 LIN	3/27/2025	4/10/2025	$ 12.00	14	$	168.00
9265	Feb Report	OLD FARMERS TABLE	1/22/2025	2/6/2025	$ 67.84	15	$	1,017.60
9266	Feb Report	PERKINS RESTAURANT 3716	1/17/2025	2/6/2025	$ 100.18	20	$	2,003.60
9267	Keith Crockford	DUNKIN #341255 Q35	1/4/2025	1/17/2025	$ 3.06	13	$	39.78
9268	REFUND CARD USED IN ERROR	DUNKIN #341255 Q35	1/4/2025	1/17/2025	$ (3.06)	13	$	(39.78)
9269	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9270	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9271	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9272	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9273	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9274	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9275	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9276	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9277	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9278	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9279	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9280	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9281	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9282	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9283	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9284	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9285	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9286	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9287	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9288	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9289	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9290	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9291	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9292	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9293	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9294	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9295	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9296	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9297	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9298	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9299	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9300	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9301	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9302	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9303	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9304	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9305	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9306	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9307	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9308	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9309	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9310	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9311	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 129.00	17	$	2,193.00
9312	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 7.74	17	$	131.58
9313	2.16.25 Storm HF_CEN	FAIRFIELD INN & SUITES	2/16/2025	3/5/2025	$ 6.45	17	$	109.65
9314	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 119.00	16	$	1,904.00
9315	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 7.14	16	$	114.24
9316	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 4.76	16	$	76.16
9317	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$ 119.00	15	$	1,785.00
9318	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$ 7.14	15	$	107.10
9319	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$ 4.76	15	$	71.40
9320	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 119.00	16	$	1,904.00
9321	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 7.14	16	$	114.24
9322	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 4.76	16	$	76.16
9323	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$ 119.00	15	$	1,785.00
9324	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$ 7.14	15	$	107.10
9325	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/18/2025	3/5/2025	$ 4.76	15	$	71.40
9326	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/16/2025	3/5/2025	$ 3,689.00	17	$	62,713.00
9327	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/16/2025	3/5/2025	$ 368.90	17	$	6,271.30
9328	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 4,284.00	16	$	68,544.00
9329	2.16.25 H&F Storm_LEH	FOUR POINTS ALLENTOWN LEH	2/17/2025	3/5/2025	$ 428.40	16	$	6,854.40
9330	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 199.00	29	$	5,771.00
9331	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 17.91	29	$	519.39
9332	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 199.00	29	$	5,771.00
9333	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 17.91	29	$	519.39
9334	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 199.00	29	$	5,771.00
9335	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 17.91	29	$	519.39
9336	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 199.00	29	$	5,771.00
9337	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 17.91	29	$	519.39
9338	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 199.00	29	$	5,771.00
9339	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 17.91	29	$	519.39
9340	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 224.00	29	$	6,496.00
9341	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 20.16	29	$	584.64
9342	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 224.00	29	$	6,496.00
9343	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 20.16	29	$	584.64
9344	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 224.00	29	$	6,496.00
9345	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 20.16	29	$	584.64

9346	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 224.00	29	$ 6,496.00
9347	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 20.16	29	$ 584.64
9348	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 224.00	29	$ 6,496.00
9349	2.16.25 HF_NE	Hampton Inns	2/17/2025	3/18/2025	$ 20.16	29	$ 584.64
9350	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 259.00	30	$ 7,770.00
9351	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 23.31	30	$ 699.30
9352	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 259.00	30	$ 7,770.00
9353	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 23.31	30	$ 699.30
9354	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 259.00	30	$ 7,770.00
9355	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 23.31	30	$ 699.30
9356	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 259.00	30	$ 7,770.00
9357	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 23.31	30	$ 699.30
9358	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 259.00	30	$ 7,770.00
9359	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 23.31	30	$ 699.30
9360	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 284.00	30	$ 8,520.00
9361	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 25.56	30	$ 766.80
9362	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 284.00	30	$ 8,520.00
9363	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 25.56	30	$ 766.80
9364	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 284.00	30	$ 8,520.00
9365	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 25.56	30	$ 766.80
9366	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 284.00	30	$ 8,520.00
9367	2.16.25 HF_NE	Hampton Inns	2/16/2025	3/18/2025	$ 25.56	30	$ 766.80
9368	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 359.01	30	$ 10,770.30
9369	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 313.23	30	$ 9,396.90
9370	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 359.01	30	$ 10,770.30
9371	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 313.23	30	$ 9,396.90
9372	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 313.23	30	$ 9,396.90
9373	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 359.01	30	$ 10,770.30
9374	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 336.12	30	$ 10,083.60
9375	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 359.01	30	$ 10,770.30
9376	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 313.23	30	$ 9,396.90
9377	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 359.01	30	$ 10,770.30
9378	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 313.23	30	$ 9,396.90
9379	2.16.25 HF_NE	THE SHAWNEE INN AND GO	2/16/2025	3/18/2025	$ 336.12	30	$ 10,083.60
9380	Storm 2.16.25 Refund	Hampton Inns	2/16/2025	4/8/2025	$ (216.91)	51	$ (11,062.41)
9381	RAD20250115		1/15/2025	3/19/2025	$ 67.20	63	$ 4,233.60
9382	RAD20250422		4/22/2025	5/1/2025	$ 65.80	9	$ 592.20
9383	Mileage Expense		2/27/2025	4/11/2025	$ 56.70	43	$ 2,438.10
9384	Mileage Expense		5/16/2025	6/17/2025	$ 53.20	32	$ 1,702.40
9385	Ez pass	PTC EZ PASS AUTO RE.	12/14/2024	1/6/2025	$ 70.00	23	$ 1,610.00
9386	Ez pass	PTC EZ PASS AUTO RE.	1/18/2025	1/30/2025	$ 70.00	12	$ 840.00
9387	Ez pass	PTC EZ PASS AUTO RE.	1/29/2025	2/20/2025	$ 70.00	22	$ 1,540.00
9388	Ez pass	PTC EZ PASS AUTO RE.	2/17/2025	3/3/2025	$ 70.00	14	$ 980.00
9389	Nicks Bistro & Pizzeria	NICKS BISTRO & PIZZERIA	2/20/2025	4/4/2025	$ 47.67	43	$ 2,049.81
9390	Ez pass	PTC EZ PASS AUTO RE.	3/19/2025	4/10/2025	$ 70.00	22	$ 1,540.00
9391	Ez pass	PTC EZ PASS AUTO RE.	3/7/2025	4/10/2025	$ 70.00	34	$ 2,380.00
9392	Ez pass	PTC EZ PASS AUTO RE.	4/20/2025	4/29/2025	$ 70.00	9	$ 630.00
9393	Ez pass	PTC EZ PASS AUTO RE.	4/4/2025	4/29/2025	$ 70.00	25	$ 1,750.00
9394	lampo	IAPMO	3/17/2025	4/29/2025	$ 1,100.00	43	$ 47,300.00
9395	Office Supplies	CELLULAR ACCESSORIES FOR	2/24/2025	3/24/2025	$ 138.24	28	$ 3,870.72
9396	Office/Cell Supplies	CELLULAR ACCESSORIES FOR	4/1/2025	4/7/2025	$ 55.13	6	$ 330.78
9397	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$ 20.72	12	$ 248.62
9398	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$ 20.72	12	$ 248.62
9399	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$ 20.72	12	$ 248.62
9400	EHS Level 1 refreshments	PPL CATER	5/15/2025	5/27/2025	$ 3.45	12	$ 41.44
9401	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$ 18.29	15	$ 274.41
9402	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$ 18.29	15	$ 274.41
9403	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$ 3.05	15	$ 45.74
9404	EHS Level 1 refreshments	Wegmans	5/12/2025	5/27/2025	$ 3.05	15	$ 45.74
9405	Keith Darlington Expenses	MARLEYS BREWERY AND GRILL	12/19/2024	1/9/2025	$ 129.03	21	$ 2,709.63
9406	Keith Darlington Expenses	PTC EZ PASS AUTO RE.	12/19/2024	1/9/2025	$ 130.00	21	$ 2,730.00
9407	Keith Darlington Expenses	SALLY PURSELL S COUNTRY I	12/18/2024	1/9/2025	$ 239.49	22	$ 5,268.78
9408	Keith Darlington Expenses	PTC EZ PASS AUTO RE.	11/22/2024	1/9/2025	$ 100.00	48	$ 4,800.00
9409	Keith Darlington Expenses	PTC EZ PASS AUTO RE.	1/10/2025	1/17/2025	$ 130.00	7	$ 910.00
9410	Gamble Farms Inn & Suites	GAMBLE FARM INN AND SUITE	4/30/2025	5/30/2025	$ 197.58	30	$ 5,927.40
9411	Gamble Farms Inn & Suites-2	GAMBLE FARM INN AND SUITE	4/30/2025	5/30/2025	$ 1,086.69	30	$ 32,600.70
9412	Gamble Farms Inn & Suites-3	GAMBLE FARM INN AND SUITE	4/30/2025	5/30/2025	$ 691.53	30	$ 20,745.90
9413	Safety Meeting	MISSION BBQ ALLENTOWN-STO	2/20/2025	3/27/2025	$ 278.62	35	$ 9,751.70
9414	Storm Lodging	Holiday Inn	2/28/2025	3/27/2025	$ 89.00	27	$ 2,403.00
9415	Storm Lodging	Holiday Inn	2/28/2025	3/27/2025	$ 5.34	27	$ 144.18
9416	Storm Lodging	Holiday Inn	2/28/2025	3/27/2025	$ 3.56	27	$ 96.12
9417	Safety Meeting	TAP AT HUMBOLDT BEER DEPO	3/18/2025	4/11/2025	$ 39.62	24	$ 950.88
9418	Safety Meeting	DD *SALPIZZA	3/21/2025	4/11/2025	$ 259.73	21	$ 5,454.33
9419	Safety Meeting	DD *SALPIZZA	3/22/2025	4/29/2025	$ (11.56)	38	$ (439.28)
9420	Safety Meeting	SAL'S PIZZA	4/10/2025	4/29/2025	$ 73.94	19	$ 1,404.86
9421	cellphone accessories	CELLULAR ACCESSORIES FOR	12/30/2024	1/9/2025	$ 120.82	10	$ 1,208.20
9422	phone accessories - Brian Maas	CELLULAR ACCESSORIES FOR	2/4/2025	2/10/2025	$ 70.82	6	$ 424.92
9423	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$ 20.61	6	$ 123.68
9424	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$ 20.61	6	$ 123.68
9425	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$ 20.61	6	$ 123.68
9426	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$ 20.61	6	$ 123.68
9427	refreshments for meeting	GIANT 6253	3/6/2025	3/12/2025	$ 20.61	6	$ 123.68
9428	apple usb cable - Glenn Murray	CELLULAR ACCESSORIES FOR	3/5/2025	3/13/2025	$ 36.64	8	$ 293.12
9429	case and screen protector - Vovk	CELLULAR ACCESSORIES FOR	3/18/2025	3/27/2025	$ 52.83	9	$ 475.47
9430	Good Catch winner lunch	SQ *MELLOW MINDED CAFE	4/3/2025	4/23/2025	$ 36.44	20	$ 728.80
9431	phone case and protector - Tim P	CELLULAR ACCESSORIES FOR	5/20/2025	5/27/2025	$ 70.82	7	$ 495.74
9432	West Shore phone holders	AMAZON MKTPL*NH3RS4ZK0	6/8/2025	6/12/2025	$ 365.47	4	$ 1,461.88
9433	car phone holders HARSC	AMAZON MKTPL*NA68E34D2	6/10/2025	6/17/2025	$ 182.78	7	$ 1,279.46
9434	car phone holders 0496	AMAZON MKTPL*NA1S224F2	6/10/2025	6/20/2025	$ 84.36	10	$ 843.60
9435	batteries	97612 - ON-STREET METERS	12/13/2024	1/10/2025	$ 4.00	28	$ 112.00
9436	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9437	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32
9438	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 5.60	31	$ 173.60
9439	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9440	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32
9441	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 5.60	31	$ 173.60
9442	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9443	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32
9444	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 5.60	31	$ 173.60
9445	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9446	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32
9447	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 5.60	31	$ 173.60
9448	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9449	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32
9450	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 5.60	31	$ 173.60
9451	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9452	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32
9453	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 5.60	31	$ 173.60
9454	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9455	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32
9456	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 5.60	31	$ 173.60
9457	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 112.00	31	$ 3,472.00
9458	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$ 6.72	31	$ 208.32

9459	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9460	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9461	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9462	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9463	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9464	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9465	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9466	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9467	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9468	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9469	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9470	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9471	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9472	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9473	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9474	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9475	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9476	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9477	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9478	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9479	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9480	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9481	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9482	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9483	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9484	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9485	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9486	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9487	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9488	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9489	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9490	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9491	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9492	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9493	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	112.00	31	$ 3,472.00
9494	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	6.72	31	$ 208.32
9495	Storm Contractors Hotel Rooms	SPRINGHILL SUITES QUAK	2/17/2025	3/20/2025	$	5.60	31	$ 173.60
9496	Storm Support	FOUR POINTS ALLENTOWN LEH	12/5/2024	1/2/2025	$	(272.80)	28	$ (7,638.40)
9497	Storm Support	FOUR POINTS ALLENTOWN LEH	12/5/2024	1/2/2025	$	272.80	28	$ 7,638.40
9498	SEE Conference 2025 Registration	SOUTHEASTERN ELECTRIC	1/30/2025	2/14/2025	$	850.00	15	$ 12,750.00
9499	SEE Conference 2025 Airfare	AGENT FEE 8900901194292	2/12/2025	3/7/2025	$	3.00	23	$ 69.00
9500	SEE Conference 2025 Airfare	Southwest Airlines	2/12/2025	3/7/2025	$	629.97	23	$ 14,489.31
9501	Team Safety Lunch	DOCKSIDE WILLIES	3/7/2025	3/14/2025	$	86.64	7	$ 606.48
9502	Storm Support 3/16/25	LINX RESTAURANT AND PU	3/17/2025	3/27/2025	$	28.87	10	$ 288.70
9503	Storm Support 3/16/25	FOUR POINTS ALLENTOWN LEH	3/17/2025	3/27/2025	$	119.00	10	$ 1,190.00
9504	Storm Support 3/16/25	FOUR POINTS ALLENTOWN LEH	3/17/2025	3/27/2025	$	7.14	10	$ 71.40
9505	Storm Support 3/16/25	FOUR POINTS ALLENTOWN LEH	3/17/2025	3/27/2025	$	4.76	10	$ 47.60
9506	Storm Room Support Lodging	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$	131.00	9	$ 1,179.00
9507	Storm Room Support Lodging	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$	7.86	9	$ 70.74
9508	Storm Room Support Lodging	FOUR POINTS ALLENTOWN LEH	4/16/2025	4/25/2025	$	5.24	9	$ 47.16
9509	3/3/25 Dunken Donuts	Dunken Donuts	3/3/2025	3/14/2025	$	124.61	11	$ 1,370.71
9510	3/3/25 Dunken Donuts	Dunken Donuts	3/3/2025	3/14/2025	$	69.77	11	$ 767.47
9511	3/3/25 Dunken Donuts	Dunken Donuts	3/3/2025	3/14/2025	$	76.70	11	$ 843.70
9512	April 18 Food	Chipotle	4/18/2025	4/24/2025	$	127.05	6	$ 762.30
9513	EAPA	EAPA	1/13/2025	1/17/2025	$	216.00	4	$ 864.00
9514	Team Lunch	MORRIS FAMILY REST MONTO	1/24/2025	2/3/2025	$	69.79	10	$ 697.90
9515	Training	Holiday Inn	2/4/2025	2/13/2025	$	97.85	9	$ 880.65
9516	Training	Holiday Inn	2/4/2025	2/13/2025	$	9.78	9	$ 88.02
9517	Team Lunch	CKE*GOODWIL'S RESTAURANT	2/14/2025	3/3/2025	$	64.72	17	$ 1,100.24
9518	Safety meeting	TOMS KITCHEN	3/3/2025	3/7/2025	$	208.68	4	$ 834.72
9519	Storm Room Nightshift Dinner	DOMINO'S 4765	3/16/2025	3/26/2025	$	208.05	10	$ 2,080.50
9520	Team Lunch	CKE*GOODWIL'S RESTAURANT	3/20/2025	3/26/2025	$	73.88	6	$ 443.28
9521	Sysloqging Lunch	MARZONI'S (SELLINSGROVE)	3/31/2025	4/14/2025	$	115.60	14	$ 1,618.40
9522	EAPA	DoubleTree Hotels	4/7/2025	4/15/2025	$	134.00	8	$ 1,072.00
9523	EAPA	DoubleTree Hotels	4/7/2025	4/15/2025	$	18.76	8	$ 150.08
9524	EAPA	DoubleTree Hotels	4/8/2025	4/15/2025	$	134.00	7	$ 938.00
9525	EAPA	DoubleTree Hotels	4/8/2025	4/15/2025	$	18.76	7	$ 131.32
9526	EAPA	TACO BELL 030672	4/7/2025	4/15/2025	$	26.54	8	$ 212.32
9527	Mileage		10/16/2024	1/13/2025	$	103.18	89	$ 9,183.02
9528	Mileage		10/17/2024	1/13/2025	$	60.30	88	$ 5,306.40
9529	Mileage	PA Turnpike	10/17/2024	1/13/2025	$	10.40	88	$ 915.20
9530	Mileage		10/23/2024	1/13/2025	$	150.75	82	$ 12,361.50
9531	Mileage	PA Turnpike	10/23/2024	1/13/2025	$	10.40	82	$ 852.80
9532	Mileage		10/24/2024	1/13/2025	$	49.92	81	$ 4,043.12
9533	Mileage		10/24/2024	1/13/2025	$	49.92	81	$ 4,043.12
9534	Mileage		10/30/2024	1/13/2025	$	145.39	75	$ 10,904.25
9535	Mileage	PA Turnpike	10/30/2024	1/13/2025	$	10.40	75	$ 780.00
9536	Mileage		10/31/2024	1/13/2025	$	103.18	74	$ 7,635.32
9537	Mileage		11/4/2024	1/13/2025	$	150.75	70	$ 10,552.50
9538	Mileage	PA Turnpike	11/4/2024	1/13/2025	$	10.40	70	$ 728.00
9539	Mileage		11/6/2024	1/13/2025	$	126.63	68	$ 8,610.84
9540	Mileage	PA Turnpike	11/6/2024	1/13/2025	$	10.40	68	$ 707.20
9541	Mileage		11/7/2024	1/13/2025	$	83.75	67	$ 5,611.25
9542	Mileage		11/13/2024	1/13/2025	$	148.74	61	$ 9,073.14
9543	Mileage	PA Turnpike	11/13/2024	1/13/2025	$	10.40	61	$ 634.40
9544	Mileage		11/14/2024	2/11/2025	$	78.73	89	$ 7,006.53
9545	Mileage		11/14/2024	2/11/2025	$	78.73	89	$ 7,006.53
9546	Mileage	PA Turnpike	11/14/2024	2/11/2025	$	10.40	89	$ 925.60
9547	Mileage		11/15/2024	2/11/2025	$	65.66	88	$ 5,778.08
9548	Mileage		11/20/2024	2/11/2025	$	186.93	83	$ 15,515.19
9549	Mileage	PA Turnpike	11/20/2024	2/11/2025	$	10.40	83	$ 863.20
9550	Mileage		11/21/2024	2/11/2025	$	78.73	82	$ 6,455.45
9551	Mileage		11/21/2024	2/11/2025	$	78.73	82	$ 6,455.45
9552	Mileage	PA Turnpike	11/21/2024	2/11/2025	$	5.20	82	$ 426.40
9553	Mileage	PA Turnpike	11/21/2024	2/11/2025	$	5.20	82	$ 426.40
9554	Mileage		12/2/2024	2/11/2025	$	78.73	71	$ 5,589.48
9555	Mileage		12/2/2024	2/11/2025	$	78.73	71	$ 5,589.48
9556	Mileage	PA Turnpike	12/2/2024	2/11/2025	$	5.20	71	$ 369.20
9557	Mileage	PA Turnpike	12/2/2024	2/11/2025	$	5.20	71	$ 369.20
9558	Mileage		12/5/2024	2/11/2025	$	38.19	68	$ 2,596.92
9559	Mileage		12/5/2024	2/11/2025	$	38.19	68	$ 2,596.92
9560	Mileage		12/9/2024	2/11/2025	$	78.73	64	$ 5,038.40
9561	Mileage		12/9/2024	2/11/2025	$	78.73	64	$ 5,038.40
9562	Mileage	PA Turnpike	12/9/2024	2/11/2025	$	5.20	64	$ 332.80
9563	Mileage	PA Turnpike	12/9/2024	2/11/2025	$	5.20	64	$ 332.80
9564	Mileage		12/11/2024	2/11/2025	$	150.08	62	$ 9,304.96
9565	Mileage	PA Turnpike	12/11/2024	2/11/2025	$	10.40	62	$ 644.80
9566	Mileage		12/12/2024	2/11/2025	$	38.86	61	$ 2,370.46
9567	Mileage		12/12/2024	2/11/2025	$	38.86	61	$ 2,370.46
9568	Mileage		12/18/2024	2/11/2025	$	138.02	55	$ 7,591.10
9569	Mileage	PA Turnpike	12/18/2024	2/11/2025	$	10.40	55	$ 572.00
9570	Mileage		12/19/2024	3/1/2025	$	126.63	72	$ 9,117.36
9571	Mileage	PA Turnpike	12/19/2024	3/1/2025	$	10.40	72	$ 748.80

9572	Mileage		12/23/2024	3/1/2025	$ 126.63	68	$	8,610.84
9573	Mileage	PA Turnpike	12/23/2024	3/1/2025	$ 10.40	68	$	707.20
9574	Mileage		12/30/2024	3/1/2025	$ 75.71	61	$	4,618.31
9575	Mileage		12/30/2024	3/1/2025	$ 75.71	61	$	4,618.31
9576	Mileage	PA Turnpike	12/30/2024	3/1/2025	$ 5.20	61	$	317.20
9577	Mileage	PA Turnpike	12/30/2024	3/1/2025	$ 5.20	61	$	317.20
9578	Mileage		1/13/2025	4/7/2025	$ 105.00	84	$	8,820.00
9579	Mileage		1/17/2025	4/7/2025	$ 107.10	80	$	8,568.00
9580	Mileage		1/23/2025	4/7/2025	$ 81.90	74	$	6,060.60
9581	Mileage		1/23/2025	4/7/2025	$ 81.90	74	$	6,060.60
9582	Mileage	PA Turnpike	1/23/2025	4/7/2025	$ 6.00	74	$	444.00
9583	Mileage	PA Turnpike	1/23/2025	4/7/2025	$ 6.00	74	$	444.00
9584	Mileage		1/24/2025	4/7/2025	$ 127.40	73	$	9,300.20
9585	Mileage	PA Turnpike	1/24/2025	4/7/2025	$ 6.00	73	$	438.00
9586	Mileage		1/29/2025	4/7/2025	$ 81.90	68	$	5,569.20
9587	Mileage		1/29/2025	4/7/2025	$ 81.90	68	$	5,569.20
9588	Mileage	PA Turnpike	1/29/2025	4/7/2025	$ 6.00	68	$	408.00
9589	Mileage	PA Turnpike	1/29/2025	4/7/2025	$ 6.00	68	$	408.00
9590	Mileage		1/30/2025	4/7/2025	$ 78.40	67	$	5,252.80
9591	Mileage		2/5/2025	4/7/2025	$ 76.30	61	$	4,654.30
9592	Mileage		2/7/2025	4/7/2025	$ 155.40	59	$	9,168.60
9593	Mileage	PA Turnpike	2/7/2025	4/7/2025	$ 12.00	59	$	708.00
9594	Mileage		2/10/2025	4/21/2025	$ 131.60	70	$	9,212.00
9595	Mileage	PA Turnpike	2/10/2025	4/21/2025	$ 12.00	70	$	840.00
9596	Mileage		2/12/2025	4/21/2025	$ 81.90	68	$	5,569.20
9597	Mileage		2/12/2025	4/21/2025	$ 81.90	68	$	5,569.20
9598	Mileage	PA Turnpike	2/12/2025	4/21/2025	$ 6.00	68	$	408.00
9599	Mileage	PA Turnpike	2/12/2025	4/21/2025	$ 6.00	68	$	408.00
9600	Mileage		2/13/2025	4/21/2025	$ 81.90	67	$	5,487.30
9601	Mileage		2/19/2025	4/21/2025	$ 157.50	61	$	9,607.50
9602	Mileage	PA Turnpike	2/19/2025	4/21/2025	$ 12.00	61	$	732.00
9603	Mileage		2/20/2025	4/21/2025	$ 87.50	60	$	5,250.00
9604	Mileage		2/24/2025	5/5/2025	$ 131.60	70	$	9,212.00
9605	Mileage	PA Turnpike	2/24/2025	5/5/2025	$ 12.00	70	$	840.00
9606	Mileage		2/25/2025	5/5/2025	$ 163.80	69	$	11,302.20
9607	Mileage	PA Turnpike	2/25/2025	5/5/2025	$ 12.00	69	$	828.00
9608	Mileage		2/27/2025	5/5/2025	$ 107.10	67	$	7,175.70
9609	Mileage		2/28/2025	5/5/2025	$ 196.70	66	$	12,982.20
9610	Mileage	PA Turnpike	2/28/2025	5/5/2025	$ 12.00	66	$	792.00
9611	Mileage		3/6/2025	5/22/2025	$ 107.10	77	$	8,246.70
9612	Mileage		3/7/2025	5/22/2025	$ 171.50	76	$	13,034.00
9613	Mileage	PA Turnpike	3/7/2025	5/22/2025	$ 12.00	76	$	912.00
9614	Mileage		3/11/2025	5/22/2025	$ 106.40	72	$	7,660.80
9615	Mileage	PA Turnpike	3/11/2025	5/22/2025	$ 22.32	72	$	1,607.04
9616	Mileage		3/12/2025	5/22/2025	$ 114.10	71	$	8,101.10
9617	Mileage	PA Turnpike	3/12/2025	5/22/2025	$ 22.32	71	$	1,584.72
9618	Mileage		3/13/2025	5/22/2025	$ 41.30	70	$	2,891.00
9619	Mileage		3/13/2025	5/22/2025	$ 41.30	70	$	2,891.00
9620	Mileage		3/14/2025	5/22/2025	$ 69.30	69	$	4,781.70
9621	Mileage		3/19/2025	5/22/2025	$ 107.10	64	$	6,854.40
9622	Mileage		3/20/2025	5/22/2025	$ 76.65	63	$	4,828.95
9623	Mileage		3/20/2025	5/22/2025	$ 76.65	63	$	4,828.95
9624	Mileage	PA Turnpike	3/20/2025	5/22/2025	$ 6.00	63	$	378.00
9625	Mileage	PA Turnpike	3/20/2025	5/22/2025	$ 6.00	63	$	378.00
9626	Mileage		3/24/2025	6/6/2025	$ 131.60	74	$	9,738.40
9627	Mileage	PA Turnpike	3/24/2025	6/6/2025	$ 12.00	74	$	888.00
9628	Mileage		3/27/2025	6/6/2025	$ 62.30	71	$	4,423.30
9629	Mileage		4/2/2025	6/6/2025	$ 161.70	65	$	10,510.50
9630	Mileage	PA Turnpike	4/2/2025	6/6/2025	$ 12.00	65	$	780.00
9631	Mileage		4/3/2025	6/6/2025	$ 107.10	64	$	6,854.40
9632	Mileage		4/4/2025	6/6/2025	$ 131.60	63	$	8,290.80
9633	Mileage	PA Turnpike	4/4/2025	6/6/2025	$ 12.00	63	$	756.00
9634	Mileage		4/7/2025	6/23/2025	$ 40.60	77	$	3,126.20
9635	Mileage	PA Turnpike	4/7/2025	6/23/2025	$ 7.70	77	$	592.90
9636	Mileage		4/8/2025	6/23/2025	$ 122.50	76	$	9,310.00
9637	Mileage	PA Turnpike	4/7/2025	6/23/2025	$ 24.00	77	$	1,848.00
9638	Mileage		4/9/2025	6/23/2025	$ 127.40	75	$	9,555.00
9639	Mileage	PA Turnpike	4/9/2025	6/23/2025	$ 12.00	75	$	900.00
9640	Mileage		4/10/2025	6/23/2025	$ 155.40	74	$	11,499.60
9641	Mileage	PA Turnpike	4/10/2025	6/23/2025	$ 12.00	74	$	888.00
9642	Mileage		4/11/2025	6/23/2025	$ 157.50	73	$	11,497.50
9643	Mileage	PA Turnpike	4/11/2025	6/23/2025	$ 12.00	73	$	876.00
9644	Mileage		4/16/2025	6/23/2025	$ 108.50	68	$	7,378.00
9645	Mileage		4/17/2025	6/23/2025	$ 74.20	67	$	4,971.40
9646	Mileage		4/17/2025	6/23/2025	$ 74.20	67	$	4,971.40
9647	Mileage	PA Turnpike	4/17/2025	6/23/2025	$ 3.00	67	$	201.00
9648	Mileage	PA Turnpike	4/17/2025	6/23/2025	$ 3.00	67	$	201.00
9649	Mileage		4/23/2025	6/23/2025	$ 39.20	61	$	2,391.20
9650	Mileage		4/23/2025	6/23/2025	$ 39.20	61	$	2,391.20
9651	Mileage		4/24/2025	6/23/2025	$ 79.10	60	$	4,746.00
9652	Mileage	PA Turnpike	4/24/2025	6/23/2025	$ 12.00	60	$	720.00
9653	Crew Visits	CHICK-FIL-A #03591	1/6/2025	2/24/2025	$ 23.13	49	$	1,133.37
9654	Crew Visits	CHILI'S MANHEIM PIKE	2/7/2025	2/24/2025	$ 49.57	17	$	842.69
9655	Crew Visits	CHICK-FIL-A #03591	2/19/2025	2/24/2025	$ 47.61	5	$	238.05
9656	New Hire Interviews Winter 2025	FOUR POINTS ALLENTOWN LEH	1/23/2025	2/24/2025	$ 119.00	32	$	3,808.00
9657	New Hire Interviews Winter 2025	FOUR POINTS ALLENTOWN LEH	1/23/2025	2/24/2025	$ 11.90	32	$	380.80
9658	After Action Review Meeting	LOUIES PRIME STEAKHOUS	2/26/2025	3/10/2025	$ 372.67	12	$	4,472.04
9659	DiCicco Meetings	TST*PUDGES STEAKS EXPANS	4/8/2025	5/10/2025	$ 46.04	32	$	1,473.28
9660	DiCicco Crew Safety Visit	CHICK-FIL-A #02348	4/25/2025	5/10/2025	$ 42.83	15	$	642.45
9661	2.3.25 Report	WAWA 266	1/29/2025	2/24/2025	$ 13.93	26	$	362.18
9662	3.6.25 Report	UTILITY BUSINESS MEDIA	2/25/2025	3/24/2025	$ 80.00	27	$	2,160.00
9663	TRAINING MILEAGE		6/16/2025	6/25/2025	$ 35.70	9	$	321.30
9664	TRAINING MILEAGE		6/17/2025	6/25/2025	$ 35.70	8	$	285.60
9665	TRAINING MILEAGE		6/18/2025	6/25/2025	$ 35.70	7	$	249.90
9666	TRAINING MILEAGE		6/19/2025	6/25/2025	$ 18.20	6	$	109.20
9667	Kentucky Mutual Assistance	STOOGES PUB & GRUB	1/9/2025	1/21/2025	$ 21.75	12	$	261.00
9668	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 109.00	14	$	1,526.00
9669	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 6.80	14	$	95.20
9670	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 3.27	14	$	45.78
9671	Kentucky Mutual Assistance	HILTON GARDEN INN	1/7/2025	1/21/2025	$ 1.09	14	$	15.26
9672	Kentucky Mutual Assistance	ZAXBY'S #31301	1/7/2025	1/21/2025	$ 19.38	14	$	271.32
9673	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$ 109.00	15	$	1,635.00
9674	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$ 6.80	15	$	102.00
9675	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$ 3.27	15	$	49.05
9676	Kentucky Mutual Assistance	HILTON GARDEN INN	1/6/2025	1/21/2025	$ 1.09	15	$	16.35
9677	Kentucky Mutual Assistance	HILTON GARDEN INN RES	1/7/2025	1/21/2025	$ 13.60	14	$	190.40
9678	Kentucky Mutual Assistance	LITTLE CAESARS 2092-0002	1/6/2025	1/21/2025	$ 6.02	15	$	90.30
9679	Kentucky Mutual Assistance	LITTLE CAESARS 2092-0002	1/6/2025	1/21/2025	$ 17.35	15	$	260.25
9680	Kentucky Mutual Assistance	WENDYS 712	1/6/2025	1/21/2025	$ 13.65	15	$	204.75
9681	Kentucky Mutual Assistance	THE LOBBY BAR	1/5/2025	1/21/2025	$ 25.14	16	$	402.24
9682	Kentucky Mutual Assistance	MCDONALD'S F7940	1/5/2025	1/21/2025	$ 17.36	16	$	277.76
9683	2025 Kickoff Meeting	PLAZA AZTECA LANCASTER	1/15/2025	1/22/2025	$ 210.00	7	$	1,470.00
9684	Hurricane Recognition	Hampton Inns	2/20/2025	3/1/2025	$ 159.00	9	$	1,431.00

9685	Hurricane Recognition	Hampton Inns	2/20/2025	3/1/2025	$ 9.54	9	$	85.86
9686	Hurricane Recognition	Hampton Inns	2/20/2025	3/1/2025	$ 7.95	9	$	71.55
9687	Hurricane Recognition	TOP OF THE 80'S	2/20/2025	3/1/2025	$ 193.15	9	$	1,738.35
9688	Parking	ARENA DECK	2/28/2025	3/6/2025	$ 5.00	6	$	30.00
9689	Gaff n Go Rodeo Event	Hilton Hotels	5/6/2025	5/22/2025	$ 189.00	16	$	3,024.00
9690	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$ 11.34	6	$	68.04
9691	Gaff n Go Rodeo Event	Hilton Hotels	5/17/2025	5/22/2025	$ 15.12	5	$	75.60
9692	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$ 3.78	6	$	22.68
9693	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$ 0.30	6	$	1.80
9694	Gaff n Go Rodeo Event	IRON HORSE RESTAURANT	5/16/2025	5/22/2025	$ 139.28	6	$	835.68
9695	Gaff n Go Rodeo Event	SQ *SLIDEWAYS MOBILE BIST	5/16/2025	5/22/2025	$ 394.35	6	$	2,366.10
9696	Gaff n Go Rodeo Event	Hilton Hotels	5/16/2025	5/22/2025	$ 219.54	6	$	1,317.24
9697	11/23/2024 storm incidentals	Walmart	11/23/2024	1/28/2025	$ 65.93	66	$	4,351.38
9698	PI Planning Event January 2025	National Car Rental	1/24/2025	1/30/2025	$ 148.50	6	$	891.00
9699	PI Planning Event January 2025	Stewart Garage	1/24/2025	1/30/2025	$ 12.00	6	$	72.00
9700	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$ 151.20	9	$	1,360.80
9701	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$ 10.07	9	$	90.63
9702	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$ 12.85	9	$	115.65
9703	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$ 1.51	9	$	13.59
9704	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/21/2025	1/30/2025	$ 2.27	9	$	20.43
9705	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$ 151.20	8	$	1,209.60
9706	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$ 10.07	8	$	80.56
9707	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$ 12.85	8	$	102.80
9708	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$ 1.51	8	$	12.08
9709	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/22/2025	1/30/2025	$ 2.27	8	$	18.16
9710	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$ 151.20	7	$	1,058.40
9711	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$ 10.07	7	$	70.49
9712	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$ 12.85	7	$	89.95
9713	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$ 1.51	7	$	10.57
9714	PI Planning Event January 2025	EMBASSY SUITES LOUISVILLE	1/23/2025	1/30/2025	$ 2.27	7	$	15.89
9715	PI Planning Event January 2025	Stewart Garage	1/23/2025	1/30/2025	$ 12.00	7	$	84.00
9716	PI Planning Event January 2025	FOURTH-GUYS SMOKEHOUSE	1/23/2025	1/30/2025	$ 19.67	7	$	137.69
9717	PI Planning Event January 2025	Stewart Garage	1/22/2025	1/30/2025	$ 12.00	8	$	96.00
9718	PI Planning Event January 2025	Hoops Grill and Sports Bar	1/22/2025	1/30/2025	$ 19.00	8	$	152.00
9719	PI Planning Event January 2025	Brendon's Catch 23	1/21/2025	1/30/2025	$ 52.00	9	$	468.00
9720	PI Planning Event January 2025	ADTRAV Travel Management	1/7/2025	1/30/2025	$ 528.21	23	$	12,148.83
9721	PI Planning Event April 2025	ENTERPRISE	4/25/2025	4/28/2025	$ 173.13	3	$	519.39
9722	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$ 118.85	7	$	831.95
9723	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$ 7.92	7	$	55.44
9724	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$ 10.10	7	$	70.70
9725	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$ 1.19	7	$	8.33
9726	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/21/2025	4/28/2025	$ 1.78	7	$	12.46
9727	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$ 118.85	6	$	713.10
9728	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$ 7.92	6	$	47.52
9729	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$ 10.10	6	$	60.60
9730	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$ 1.19	6	$	7.14
9731	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/22/2025	4/28/2025	$ 1.78	6	$	10.68
9732	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$ 118.85	5	$	594.25
9733	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$ 7.92	5	$	39.60
9734	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$ 10.10	5	$	50.50
9735	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$ 1.19	5	$	5.95
9736	PI Planning Event April 2025	Crowne Plaza Louisville Airport	4/23/2025	4/28/2025	$ 1.78	5	$	8.90
9737	PI Planning Event April 2025	Steak & Bourbon Downtown	4/23/2025	4/28/2025	$ 75.60	5	$	378.00
9738	PI Planning Event April 2025	Cowqer RT	4/23/2025	4/28/2025	$ 7.00	5	$	35.00
9739	PI Planning Event April 2025	Mojito In Havana	4/22/2025	4/28/2025	$ 20.00	6	$	120.00
9740	PI Planning Event April 2025	Old Louisville Tavern	4/21/2025	4/28/2025	$ 30.24	7	$	211.68
9741	PI Planning Event April 2025	ADTRAV Travel Management	3/26/2025	4/28/2025	$ 870.37	33	$	28,722.21
9742	PI Planning Event April 2025	Delta	4/24/2025	4/28/2025	$ 35.00	4	$	140.00
9743	PI Planning Event April 2025	Delta Airlines	4/21/2025	4/28/2025	$ 35.00	7	$	245.00
9744	RIE Travel Expense	HTL*HILTONGARDENIN	3/17/2025	4/1/2025	$ 158.39	15	$	2,375.85
9745	RIE Travel Expense	HTL*HILTONGARDENIN	3/17/2025	4/1/2025	$ 90.55	15	$	1,358.25
9746	RIE Travel Expense	HTL*HILTONGARDENIN	3/18/2025	4/1/2025	$ 158.08	14	$	2,213.12
9747	RIE Travel Expense	HTL*HILTONGARDENIN	3/18/2025	4/1/2025	$ 90.55	14	$	1,267.70
9748	RIE Travel Expense	HTL*HILTONGARDENIN	3/19/2025	4/1/2025	$ 158.08	13	$	2,055.04
9749	RIE Travel Expense	HTL*HILTONGARDENIN	3/19/2025	4/1/2025	$ 90.55	13	$	1,177.15
9750	Truck EZ Pass (Ryan)	PTC EZ PASS AUTO RE.	3/29/2025	4/8/2025	$ 18.75	10	$	187.50
9751	Truck EZ Pass (Ryan)	PTC EZ PASS AUTO RE.	3/29/2025	4/8/2025	$ 56.25	10	$	562.50
9752	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$ 18.75	11	$	206.25
9753	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$ 18.75	11	$	206.25
9754	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$ 18.75	11	$	206.25
9755	EZ Pass - Ryan/Enviro Truck	PTC EZ PASS AUTO RE.	5/30/2025	6/10/2025	$ 18.75	11	$	206.25
9756	Montour-Columbia Field Review		6/17/2025	6/20/2025	$ 121.10	3	$	363.30
9757	Accommodations for interviews	APPLEBEES 9620	1/24/2025	1/31/2025	$ 31.24	7	$	218.68
9758	Accommodations for interviews	Fairfield Inns	1/22/2025	1/31/2025	$ 152.00	9	$	1,368.00
9759	Accommodations for interviews	Fairfield Inns	1/22/2025	1/31/2025	$ 6.08	9	$	54.72
9760	Accommodations for interviews	Fairfield Inns	1/22/2025	1/31/2025	$ 9.12	9	$	82.08
9761	Accommodations for interviews	Fairfield Inns	1/23/2025	1/31/2025	$ 131.00	8	$	1,048.00
9762	Accommodations for interviews	Fairfield Inns	1/23/2025	1/31/2025	$ 5.24	8	$	41.92
9763	Accommodations for interviews	Fairfield Inns	1/23/2025	1/31/2025	$ 7.86	8	$	62.88
9764	Accommodations for interviews	BJ'S RESTAURANTS 594	1/22/2025	1/31/2025	$ 26.49	9	$	238.41
9765	overnight accommodations	Fairfield Inns	1/29/2025	2/6/2025	$ 152.00	8	$	1,216.00
9766	overnight accommodations	Fairfield Inns	1/29/2025	2/6/2025	$ 6.08	8	$	48.64
9767	overnight accommodations	Fairfield Inns	1/29/2025	2/6/2025	$ 9.12	8	$	72.96
9768	overnight accommodations	Fairfield Inns	2/17/2025	2/23/2025	$ 152.00	6	$	912.00
9769	overnight accommodations	Fairfield Inns	2/17/2025	2/23/2025	$ 6.08	6	$	36.48
9770	overnight accommodations	Fairfield Inns	2/17/2025	2/23/2025	$ 9.12	6	$	54.72
9771	overnight accommodations	Fairfield Inns	2/16/2025	2/23/2025	$ 127.00	7	$	889.00
9772	overnight accommodations	Fairfield Inns	2/16/2025	2/23/2025	$ 5.08	7	$	35.56
9773	overnight accommodations	Fairfield Inns	2/16/2025	2/23/2025	$ 7.62	7	$	53.34
9774	overnight accommodations	Fairfield Inns	3/6/2025	3/13/2025	$ 131.00	7	$	917.00
9775	overnight accommodations	Fairfield Inns	3/6/2025	3/13/2025	$ 5.24	7	$	36.68
9776	overnight accommodations	Fairfield Inns	3/6/2025	3/13/2025	$ 7.86	7	$	55.02
9777	Storm lunch	SHEETZ 0421	3/17/2025	3/27/2025	$ 17.73	10	$	177.30
9778	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$ 127.20	6	$	763.20
9779	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$ 5.09	6	$	30.54
9780	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$ 7.63	6	$	45.78
9781	Accomadations for all mtg	DELTA HOTELS	4/1/2025	4/7/2025	$ 29.91	6	$	179.46
9782	overnight accommodations	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$ 124.00	8	$	992.00
9783	overnight accommodations	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$ 4.96	8	$	39.68
9784	overnight accommodations	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$ 7.44	8	$	59.52
9785	overnight accommodations	BJ'S RESTAURANTS 594	5/19/2025	5/27/2025	$ 43.00	8	$	344.00
9786	Hotel near storm room	TOWNEPLACE SUITES	6/19/2025	6/30/2025	$ 142.00	11	$	1,562.00
9787	Hotel near storm room	TOWNEPLACE SUITES	6/19/2025	6/30/2025	$ 14.20	11	$	156.20
9788	Travel Expense OMS Training		1/13/2025	2/12/2025	$ 81.90	30	$	2,457.00
9789	Travel Expense OMS Training	EZ Pass	1/13/2025	2/12/2025	$ 19.16	30	$	574.80
9790	Travel Expense OMS Training		1/14/2025	2/12/2025	$ 81.90	29	$	2,375.10
9791	Travel Expense OMS Training	EZ Pass	1/14/2025	2/12/2025	$ 19.16	29	$	555.64
9792	Travel Expense OMS Training		1/15/2025	2/12/2025	$ 81.90	28	$	2,293.20
9793	Travel Expense OMS Training	EZ Pass	1/15/2025	2/12/2025	$ 19.16	28	$	536.48
9794	Travel Expense OMS Training		1/16/2025	2/12/2025	$ 81.90	27	$	2,211.30
9795	Travel Expense OMS Training	EZ Pass	1/16/2025	2/12/2025	$ 19.16	27	$	517.32
9796	02/17 Storm Damage Assessing		2/17/2025	4/22/2025	$ 77.00	64	$	4,928.00
9797	02/17 Storm Damage Assessing	WAYBACK BURGERS	2/17/2025	4/22/2025	$ 29.64	64	$	1,896.96

9798	SPIRIT Leadership Training	ALLENTOWN PARKING STRATA	2/25/2025	3/24/2025	$	19.00	27	$ 513.00
9799	SPIRIT Leadership Training	ALLENTOWN PARKING STRATA	2/24/2025	3/24/2025	$	14.00	28	$ 392.00
9800	SPIRIT Leadership Training	ARTSWALK	2/27/2025	3/24/2025	$	12.00	25	$ 300.00
9801	Storm 03_07_2025		3/6/2025	4/22/2025	$	30.80	47	$ 1,447.60
9802	Storm 03_07_2025		3/7/2025	4/22/2025	$	30.80	46	$ 1,416.80
9803	Storm 03_07_2025	Pennsylvania Turnpike	3/7/2025	4/22/2025	$	2.35	46	$ 108.10
9804	Dec_Jan Storm Drills		12/11/2024	3/24/2025	$	58.96	103	$ 6,072.88
9805	Dec_Jan Storm Drills	Pennsylvania Turnpike	12/11/2024	3/24/2025	$	3.30	103	$ 339.90
9806	Dec_Jan Storm Drills	Pennsylvania Turnpike	12/11/2024	3/24/2025	$	3.30	103	$ 339.90
9807	Dec_Jan Storm Drills		1/9/2025	3/24/2025	$	61.60	74	$ 4,558.40
9808	Dec_Jan Storm Drills	Pennsylvania Turnpike	1/9/2025	3/24/2025	$	3.30	74	$ 244.20
9809	Dec_Jan Storm Drills	Pennsylvania Turnpike	1/9/2025	3/24/2025	$	3.30	74	$ 244.20
9810	Distributech 2025	CINDI'S NY DELI & RESTAU	3/25/2025	4/30/2025	$	35.97	36	$ 1,294.92
9811	Distributech 2025	TEXAS SPICE OMNI DCCH	3/24/2025	4/30/2025	$	76.03	37	$ 2,813.11
9812	Distributech 2025	American Airlines	3/8/2025	4/30/2025	$	248.48	53	$ 13,169.44
9813	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	444.05	54	$ 23,978.70
9814	Distributech 2025	AGENT FEE 8900902537532	3/7/2025	4/30/2025	$	3.00	54	$ 162.00
9815	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	35.00	54	$ 1,890.00
9816	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	35.00	54	$ 1,890.00
9817	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	98.48	54	$ 5,317.92
9818	Distributech 2025	United Airlines	3/7/2025	4/30/2025	$	35.00	54	$ 1,890.00
9819	Distributech 2025	EWR LOT ECON P6	3/28/2025	4/30/2025	$	262.50	33	$ 8,662.50
9820	Distributech 2025	Uber	3/21/2025	4/30/2025	$	71.91	40	$ 2,876.40
9821	Distributech 2025	Uber	3/28/2025	4/30/2025	$	31.98	33	$ 1,055.34
9822	Distributech 2025	Uber	3/26/2025	4/30/2025	$	52.95	35	$ 1,853.25
9823	Distributech 2025	Uber	3/26/2025	4/30/2025	$	38.92	35	$ 1,362.20
9824	Distributech 2025	Uber	3/24/2025	4/30/2025	$	22.93	37	$ 848.41
9825	Distributech 2025	Uber	3/24/2025	4/30/2025	$	14.90	37	$ 551.30
9826	Distributech 2025	Uber	3/24/2025	4/30/2025	$	24.94	37	$ 922.78
9827	Distributech 2025	Uber	3/24/2025	4/30/2025	$	27.95	37	$ 1,034.15
9828	Distributech 2025	Uber	3/25/2025	4/30/2025	$	44.99	36	$ 1,619.64
9829	Distributech 2025	Uber	3/25/2025	4/30/2025	$	38.93	36	$ 1,401.48
9830	Distributech 2025	Uber	3/25/2025	4/30/2025	$	36.49	36	$ 1,313.64
9831	Distributech 2025	Uber	3/25/2025	4/30/2025	$	15.92	36	$ 573.12
9832	Distributech 2025	Uber	3/25/2025	4/30/2025	$	15.96	36	$ 574.56
9833	Distributech 2025	Holiday Inn	3/23/2025	4/30/2025	$	135.15	38	$ 5,135.70
9834	Distributech 2025	Holiday Inn	3/23/2025	4/30/2025	$	22.97	38	$ 872.86
9835	Distributech 2025	Holiday Inn	3/24/2025	4/30/2025	$	211.65	37	$ 7,831.05
9836	Distributech 2025	Holiday Inn	3/24/2025	4/30/2025	$	35.98	37	$ 1,331.26
9837	Distributech 2025	Holiday Inn	3/25/2025	4/30/2025	$	269.10	36	$ 9,687.60
9838	Distributech 2025	Holiday Inn	3/25/2025	4/30/2025	$	45.75	36	$ 1,647.00
9839	Distributech 2025	Holiday Inn	3/26/2025	4/30/2025	$	269.10	35	$ 9,418.50
9840	Distributech 2025	Holiday Inn	3/26/2025	4/30/2025	$	45.75	35	$ 1,601.25
9841	Distributech 2025	Holiday Inn	3/27/2025	4/30/2025	$	160.65	34	$ 5,462.10
9842	Distributech 2025	Holiday Inn	3/27/2025	4/30/2025	$	27.31	34	$ 928.54
9843	Distributech 2025		3/21/2025	4/30/2025	$	60.90	40	$ 2,436.00
9844	Distributech 2025		3/28/2025	4/30/2025	$	59.50	33	$ 1,963.50
9845	Distributech 2025	Crowne Plaza Dallas Market Center	3/27/2025	4/30/2025	$	33.02	34	$ 1,122.68
9846	2025 Spring EAPA	WWW.ENERGYPA.ORG	3/8/2025	4/22/2025	$	230.00	45	$ 10,350.00
9847	2025 Spring EAPA		4/7/2025	4/22/2025	$	203.70	15	$ 3,055.50
9848	2025 Spring EAPA		4/9/2025	4/22/2025	$	204.40	13	$ 2,657.20
9849	2025 Spring EAPA	DoubleTree Hotels	4/7/2025	4/22/2025	$	134.00	15	$ 2,010.00
9850	2025 Spring EAPA	DoubleTree Hotels	4/7/2025	4/22/2025	$	18.76	15	$ 281.40
9851	2025 Spring EAPA	DoubleTree Hotels	4/8/2025	4/22/2025	$	134.00	14	$ 1,876.00
9852	2025 Spring EAPA	DoubleTree Hotels	4/8/2025	4/22/2025	$	18.76	14	$ 262.64
9853	Storm Expenses April		4/29/2025	5/15/2025	$	60.20	16	$ 963.20
9854	Storm Expenses April		4/30/2025	5/15/2025	$	60.20	15	$ 903.00
9855	Storm Expenses April	Pennsylvania Turnpike	4/29/2025	5/15/2025	$	2.35	16	$ 37.60
9856	Storm Expenses April	Pennsylvania Turnpike	4/29/2025	5/15/2025	$	2.35	16	$ 37.60
9857	Storm Expenses April	Pennsylvania Turnpike	4/30/2025	5/15/2025	$	2.35	15	$ 35.25
9858	May Team Lunch	BJ'S RESTAURANTS 594	5/13/2025	6/4/2025	$	219.40	22	$ 4,826.80
9859	Storm Lunch - 02/17/2025	SHAKE SHACK - 1428	2/17/2025	2/25/2025	$	27.53	8	$ 220.24
9860	Jim Douts	TST*GRAND CENTRAL BAGEL	4/28/2025	5/14/2025	$	68.16	16	$ 1,090.56
9861	Jim Douts	TST*ROUTE 66 RESTAURANT	5/8/2025	5/17/2025	$	111.07	9	$ 999.63
9862	Jim Douts	STAUFFERS OF KISSEL	5/29/2025	6/3/2025	$	39.47	5	$ 197.35
9863	Jim Douts	WEIS MARKETS 088	6/18/2025	6/26/2025	$	23.92	8	$ 191.36
9864	Dunlap-Lan Lunch	DD *DOORDASH CHILISGRI	5/23/2025	5/27/2025	$	109.54	4	$ 438.16
9865	04299-12-26-2024	PTC EZ PASS AUTO RE.	12/22/2024	1/28/2025	$	35.00	37	$ 1,295.00
9866	04299-02-16-2025	WAWA 8126	2/17/2025	2/24/2025	$	19.28	7	$ 134.96
9867	04299-02-16-2025	OUTBACK 3911	2/16/2025	2/24/2025	$	34.66	8	$ 277.28
9868	04299-03-03-2025	PTC EZ PASS AUTO RE.	3/3/2025	3/24/2025	$	35.00	21	$ 735.00
9869	04299-03-06-2025	OUTBACK 3923	3/6/2025	3/24/2025	$	24.44	18	$ 439.92
9870	04299-03-17-2025	OUTBACK 3911	3/18/2025	4/30/2025	$	36.84	43	$ 1,584.12
9871	04299-04-16-2025	WAWA 8008	4/16/2025	4/30/2025	$	15.08	14	$ 211.12
9872	04299-04-16-2025	OUTBACK 3911	4/16/2025	4/30/2025	$	39.41	14	$ 551.74
9873	Meal / Fuel for truck 6674-4	CARAVIA FRESH FOODS	1/4/2025	1/14/2025	$	11.48	10	$ 114.80
9874	Coffee for crews	DUNKIN #349220	1/10/2025	1/17/2025	$	17.00	7	$ 119.00
9875	NE Supervisor Mtg	IHOP #5649	1/14/2025	1/23/2025	$	172.90	9	$ 1,556.10
9876	Storm meals/snacks	IHOP #5649	1/29/2025	2/10/2025	$	27.18	12	$ 326.16
9877	Coffee for crew on NL in C'dle	SHEETZ 0748 00007484	2/10/2025	2/19/2025	$	22.56	9	$ 203.04
9878	Storm meals/snacks	TST*DRAFTS - LAKE ARIEL	2/17/2025	2/28/2025	$	29.76	11	$ 327.36
9879	Storm meals/snacks	JOHNS ITALIAN RESTAURANT	2/16/2025	2/28/2025	$	27.74	12	$ 332.88
9880	Storm/Safety/Material/Town Hall	ISABELLAS EATERY	3/6/2025	3/20/2025	$	34.72	14	$ 486.08
9881	Storm/Safety/Material/Town Hall	BACKROADS CAFE AND DAIRY	3/5/2025	3/20/2025	$	67.29	15	$ 1,009.35
9882	Storm/Safety/Material/Town Hall	MAD CHEF CRAFT BREWING	3/3/2025	3/20/2025	$	47.24	17	$ 803.08
9883	Storm/Safety/Material/Town Hall	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/20/2025	$	143.19	17	$ 2,434.23
9884	Storm/Safety/Material/Town Hall	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/20/2025	$	143.19	17	$ 2,434.23
9885	Storm meals/snacks	JOHNS ITALIAN RESTAURANT	3/21/2025	3/31/2025	$	81.38	10	$ 813.80
9886	Hamlin Appreciation Lunch	ISABELLAS EATERY	4/7/2025	4/15/2025	$	251.02	8	$ 2,008.16
9887	Safety Review with Chris G.	JOHNS ITALIAN RESTAURANT	4/11/2025	4/18/2025	$	49.02	7	$ 343.14
9888	Storm meals/snacks	JERSEY MIKES 8100	4/30/2025	5/19/2025	$	16.90	19	$ 321.10
9889	Storm meals/snacks	TST*DRAFTS - LAKE ARIEL	4/27/2025	5/19/2025	$	31.97	22	$ 703.34
9890	Safety/Trnq/Material	SQ *BEYOND BAGELS	5/6/2025	5/19/2025	$	90.21	13	$ 1,172.73
9891	Safety/Trnq/Material	IHOP #5649	5/2/2025	5/19/2025	$	136.31	17	$ 2,317.27
9892	Daryl Ebersole	CHIPOTLE 2710	1/18/2025	1/31/2025	$	31.85	13	$ 414.05
9893	Daryl Ebersole 2/21/25	CHIPOTLE 2102	2/16/2025	2/21/2025	$	12.62	5	$ 63.10
9894	Daryl Ebersole 2/21/2025	MAMA'S PIZZA OF EPHRATA	2/16/2025	2/21/2025	$	9.94	5	$ 49.70
9895	Daryl Ebersole 2/24/25	PTC EZPASS CSC WEB IVR	2/19/2025	2/25/2025	$	8.84	6	$ 53.04
9896	Daryl Ebersole 2/24/2025	CHICK-FIL-A #03591	2/17/2025	2/25/2025	$	13.46	8	$ 107.68
9897	Daryl Ebersole 3-10-25	TEXAS ROADHOUSE #2584	3/7/2025	3/24/2025	$	13.24	17	$ 225.08
9898	Daryl Ebersole 3/21/25	SHEETZ 0297	3/16/2025	3/24/2025	$	10.37	8	$ 82.96
9899	Daryl Ebersole 3/21/25	Daryl Ebersole	3/16/2025	3/24/2025	$	50.43	8	$ 403.44
9900	Daryl Ebersole 4/10/25	PTC EZPASS CSC WEB IVR	4/2/2025	4/14/2025	$	3.86	12	$ 46.32
9901	Daryl Ebersole 4/21/25	PIZZA PALACE	4/9/2025	5/1/2025	$	13.67	22	$ 300.74
9902	Daryl Ebersole 4/21/25	LAZEEZ FRESH MEDITERRANE	4/15/2025	5/1/2025	$	29.34	16	$ 469.44
9903	Daryl Ebersole	MOLLY'S CONVENIENCE LLC	4/30/2025	5/9/2025	$	9.15	9	$ 82.35
9904	Daryl Ebersole	MIFFLINBURG ORIGINAL ITAL	5/1/2025	5/9/2025	$	14.33	8	$ 114.64
9905	Daryl Ebersole	PTC EZ PASS CSC	5/2/2025	5/28/2025	$	19.44	26	$ 505.44
9906	Daryl Ebersole 6/6/25	DAMONS GRILL	5/30/2025	6/10/2025	$	205.31	11	$ 2,258.41
9907	Daryl Ebersole 6/625	THE SANDWICH MAN	5/31/2025	6/10/2025	$	13.93	10	$ 139.30
9908	Lunch	Wallys Deli	2/26/2025	3/12/2025	$	16.03	14	$ 224.42
9909	Lunch	Chick-Fil-A	2/24/2025	3/12/2025	$	10.81	16	$ 172.96
9910	Smith Driver Training Meals	Gourmet Buffet & Grill	2/27/2025	3/13/2025	$	14.29	14	$ 200.06

9911	Smith Driver Training Meals	Mission BBQ	2/25/2025	3/13/2025	$ 23.57	16	$	377.12
9912	Smith Driver Training Meals	Wally's Deli	2/26/2025	3/13/2025	$ 16.03	15	$	240.45
9913	Smith Driver Training Meals	Chick-Fil-A	2/24/2025	3/13/2025	$ 10.81	17	$	183.77
9914	New York Pizza & Restaurant	NEW YORK PIZZA AND FAMILY	6/19/2025	6/26/2025	$ 37.40	7	$	261.80
9915	DCC Breakfast	SQ *BACK HOME BAGELS LLC	4/29/2025	5/31/2025	$ 320.76	32	$	10,264.32
9916	EisenhauerTravel_12182024		12/17/2024	1/9/2025	$ 62.98	23	$	1,448.54
9917	EisenhauerTravel_12182024		12/11/2024	1/9/2025	$ 91.12	29	$	2,642.48
9918	EisenhauerTravel_12182024		11/20/2024	1/9/2025	$ 146.73	50	$	7,336.50
9919	EisenhauerTravel_12182024		11/24/2024	1/9/2025	$ 73.03	46	$	3,359.38
9920	EisenhauerTravel_03282025		3/27/2025	4/1/2025	$ 69.30	5	$	346.50
9921	EisenhauerTravel_09192025		4/17/2025	4/21/2025	$ 69.30	4	$	277.20
9922	EisenhauerTravel_09192025		4/14/2025	4/21/2025	$ 130.90	7	$	916.30
9923	EisenhauerTravel_09192025		4/2/2025	4/21/2025	$ 142.10	19	$	2,699.90
9924	EisenhauerTravel_05092025	McDonald's Restaurant	5/8/2025	5/9/2025	$ 17.11	1	$	17.11
9925	EisenhauerTravel_05092025	Parking SP Plus AIRPORT SERVICES	5/8/2025	5/9/2025	$ 55.00	1	$	55.00
9926	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$ 114.91	4	$	459.64
9927	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$ 3.45	4	$	13.80
9928	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$ 5.75	4	$	23.00
9929	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$ 4.60	4	$	18.40
9930	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$ 0.14	4	$	0.56
9931	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/5/2025	5/9/2025	$ 0.17	4	$	0.68
9932	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$ 114.91	3	$	344.73
9933	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$ 3.45	3	$	10.35
9934	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$ 5.75	3	$	17.25
9935	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$ 4.60	3	$	13.80
9936	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$ 0.14	3	$	0.42
9937	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/6/2025	5/9/2025	$ 0.17	3	$	0.51
9938	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$ 114.91	2	$	229.82
9939	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$ 3.45	2	$	6.90
9940	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$ 5.75	2	$	11.50
9941	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$ 4.60	2	$	9.20
9942	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$ 0.14	2	$	0.28
9943	EisenhauerTravel_05092025	Deerfoot Inn & Casino	5/7/2025	5/9/2025	$ 0.17	2	$	0.34
9944	EisenhauerTravel_05092025	MOHAVE/ GRILL OTOyt	5/6/2025	5/9/2025	$ 50.19	3	$	150.57
9945	EisenhauerTravel_05092025	Dinnes CRAFT BEER MARKET	5/5/2025	5/9/2025	$ 65.08	4	$	260.32
9946	EisenhauerTravel_05092025	Dinner CHARCUT ROAST HOUSE	5/4/2025	5/9/2025	$ 57.44	5	$	287.20
9947	EisenhauerTravel_05092025	BISTRO ON THE BOW	5/4/2025	5/9/2025	$ 22.61	5	$	113.05
9948	EisenhauerTravel_05092025		5/8/2025	5/9/2025	$ 64.40	1	$	64.40
9949	EisenhauerTravel_Flight_05132025	ADTRAV Travel Management	4/15/2025	5/23/2025	$ 879.18	38	$	33,408.84
9950	TravelExpenses_05_16_2025	Humboldt Beer Depot	5/15/2025	5/23/2025	$ 189.75	8	$	1,518.00
9951	TravelExpenses_05_16_2025		5/15/2025	5/23/2025	$ 69.30	8	$	554.40
9952	TravelExpenses_05_16_2025		5/14/2025	5/23/2025	$ 144.90	9	$	1,304.10
9953	Eisenhauer_Travel_06192025		6/18/2025	6/20/2025	$ 114.10	2	$	228.20
9954	Eisenhauer_Travel_06192025		6/11/2025	6/20/2025	$ 129.50	9	$	1,165.50
9955	GIBS Site Visit - Kuruts		1/8/2025	2/12/2025	$ 91.70	35	$	3,209.50
9956	ELDR 60% Walkdwon		3/27/2025	4/23/2025	$ 59.50	27	$	1,606.50
9957	CUMB Site Visit		5/14/2025	5/22/2025	$ 115.50	8	$	924.00
9958	FOSP Site Visit		5/16/2025	5/22/2025	$ 64.40	6	$	386.40
9959	NEWV 60% Walkdown		4/22/2025	5/22/2025	$ 139.30	30	$	4,179.00
9960	FOSP Site Visit		5/30/2025	6/2/2025	$ 64.40	3	$	193.20
9961	GIBS E&S Punch List - Run off		6/10/2025	6/25/2025	$ 102.20	15	$	1,533.00
9962	HUNL-GLBR - UGI DE		6/18/2025	6/26/2025	$ 51.10	8	$	408.80
9963	Dec Storm Drill		12/17/2024	1/15/2025	$ 67.00	29	$	1,943.00
9964	January Storm Drills		1/27/2025	3/7/2025	$ 70.00	39	$	2,730.00
9965	February Storm Drills		2/27/2025	3/7/2025	$ 70.00	8	$	560.00
9966	Storm Support		3/6/2025	3/20/2025	$ 70.00	14	$	980.00
9967	Storm Support	Hampton Inn	3/6/2025	3/20/2025	$ 139.00	14	$	1,946.00
9968	Storm Support	Hampton Inn	3/6/2025	3/20/2025	$ 15.29	14	$	214.06
9969	Storm Drill		4/29/2025	5/7/2025	$ 84.00	8	$	672.00
9970	Storm Support		4/30/2025	5/7/2025	$ 84.00	7	$	588.00
9971	Storm Duty February	KALAHARI RESORT - PA	2/16/2025	3/21/2025	$ 30,330.34	33	$	1,000,901.22
9972	Storm Duty Hotel Refund	KALAHARI RESORT - PA	2/16/2025	3/21/2025	$ (500.97)	33	$	(16,532.01)
9973	RTO Scranton Facilities check		2/3/2025	2/6/2025	$ 100.10	3	$	300.30
9974	Sheetz Expense	Sheetz	3/21/2025	3/25/2025	$ 51.28	4	$	205.12
9975	Joel Eshbach 1-15-2025	TST* DRAKE'S - LEESTOWN	1/7/2025	1/17/2025	$ 189.27	10	$	1,892.70
9976	Joel Eshbach 1-15-2025	HILTON GARDEN INN	1/7/2025	1/17/2025	$ 145.36	10	$	1,453.60
9977	Joel Eshbach 1-28-2025	CAFE FOLINO	1/23/2025	1/31/2025	$ 43.00	8	$	344.00
9978	Joel Eshbach 2-21-2025	TST*DELIZIOSO	2/16/2025	2/21/2025	$ 37.99	5	$	189.95
9979	Joel Eshbach 2-24-2025	5GUYS 1068 QSR	2/17/2025	2/25/2025	$ 26.31	8	$	210.48
9980	Joel Eshbach 3-14-2025	LAZEEZ FRESH MEDITERRANE	3/6/2025	3/24/2025	$ 41.30	18	$	743.40
9981	Cumberland_January		1/22/2025	2/7/2025	$ 135.10	16	$	2,161.60
9982	January_Frackville		1/8/2025	2/13/2025	$ 70.00	36	$	2,520.00
9983	February_Cumberland_Eshleman		2/5/2025	2/28/2025	$ 129.50	23	$	2,978.50
9984	February_Cumberland_Eshleman		2/19/2025	2/28/2025	$ 142.10	9	$	1,278.90
9985	February_FRAC_Eshleman		2/26/2025	2/28/2025	$ 71.40	2	$	142.80
9986	March_CUMB_Eshleman		3/5/2025	4/3/2025	$ 129.50	29	$	3,755.50
9987	March_CUMB_Eshleman		3/12/2025	4/3/2025	$ 129.50	22	$	2,849.00
9988	March_CUMB_Eshleman		3/26/2025	4/3/2025	$ 115.50	8	$	924.00
9989	March_FRAC_Eshleman		3/26/2025	4/23/2025	$ 35.00	28	$	980.00
9990	April_CUMB_Eshleman		4/2/2025	5/21/2025	$ 129.50	49	$	6,345.50
9991	April_CUMB_Eshleman		4/9/2025	5/21/2025	$ 129.50	42	$	5,439.00
9992	April_CUMB_Eshleman		4/16/2025	5/21/2025	$ 129.50	35	$	4,532.50
9993	May_CUMB_Eshleman		5/7/2025	6/25/2025	$ 129.50	49	$	6,345.50
9994	May_CUMB_Eshleman		5/15/2025	6/25/2025	$ 129.50	41	$	5,309.50
9995	May_CUMB_Eshleman		5/19/2025	6/25/2025	$ 129.50	37	$	4,791.50
9996	June_CUMB_Eshleman		6/25/2025	6/26/2025	$ 129.50	1	$	129.50
9997	June_CUMB_Eshleman		6/5/2025	6/26/2025	$ 129.50	21	$	2,719.50
9998	Personal Car Mileage		2/27/2025	3/11/2025	$ 46.20	12	$	554.40
9999	Personal Car Mileage		3/25/2025	5/21/2025	$ 46.20	57	$	2,633.40
10000	Personal Car Mileage		4/29/2025	5/21/2025	$ 46.20	22	$	1,016.40
10001	PUC Storm Response	Dunkin' Donuts	2/17/2025	3/18/2025	$ 12.47	29	$	361.63
10002	PUC Storm Response	SHEETZ 0748 00007484	2/16/2025	3/18/2025	$ 29.43	30	$	882.90
10003	PUC Storm Response	SUNOCO 0496592701	2/17/2025	3/18/2025	$ 11.04	29	$	320.16
10004	PUC Storm Response	SHEETZ 0748 00007484	2/17/2025	3/18/2025	$ 26.77	29	$	776.33
10005	PUC Storm Response	Convenient food mart	2/17/2025	3/18/2025	$ 20.73	29	$	601.17
10006	PUC Storm Response	Starlink	2/16/2025	3/18/2025	$ 33.49	30	$	1,004.70
10007	PUC Storm Response	JOEYS PIZZA	3/17/2025	4/18/2025	$ 19.95	32	$	638.40
10008	PUC Storm Response	SHEETZ 0748 00007484	3/17/2025	4/18/2025	$ 24.53	32	$	784.96
10009	End of year achievement reviews	LONGHORN STEAK 0125292	3/19/2025	4/18/2025	$ 392.95	30	$	11,788.50
10010	New DSTT Cell Phone/Acc.	AMAZON MKTPL*GB1YH7KA3	4/1/2025	4/17/2025	$ 249.39	16	$	3,990.24
10011	December Safety Breakfast	MORRIS FAMILY REST MONTO	12/19/2024	1/2/2025	$ 84.98	14	$	1,189.72
10012	Meeting Lunch	LUNAS HAZELTON PIZZERI	1/10/2025	1/20/2025	$ 28.80	10	$	288.00
10013	Project Breakfast	SQ *HEAPS FAMILY DINER, L	1/31/2025	2/6/2025	$ 94.36	6	$	566.16
10014	Storm Meal	TST*UNION STATION GRILL	2/17/2025	2/24/2025	$ 21.27	7	$	148.89
10015	April Safety Lunch	TST*BANDITS ROADHOUSE	4/7/2025	4/15/2025	$ 117.04	8	$	936.32
10016	Training Center Visit	BOWMANSTOWN DINER	5/5/2025	5/9/2025	$ 58.90	4	$	235.60
10017	Crew Project Safety Lunch	HOGS HOLLOW SALOON	6/5/2025	6/12/2025	$ 149.78	7	$	1,048.46
10018	Phone Accessories for Trainee	CELLULAR ACCESSORIES FOR	2/7/2025	2/25/2025	$ 89.31	18	$	1,607.58
10019	Cell Phone Acc	CELLULAR ACCESSORIES FOR	3/14/2025	4/9/2025	$ 199.56	26	$	5,188.56
10020	Personal Car Mileage 04-24 on		4/22/2025	6/26/2025	$ 70.00	65	$	4,550.00
10021	Personal Car Mileage 04-24 on		4/23/2025	6/26/2025	$ 66.50	64	$	4,256.00
10022	Personal Car Mileage 04-24 on		4/25/2025	6/26/2025	$ 14.00	62	$	868.00
10023	Personal Car Mileage 04-24 on		4/25/2025	6/26/2025	$ 17.50	62	$	1,085.00

10024	Personal Car Mileage 04-24 on		4/28/2025	6/26/2025	$ 33.60	59	$ 1,982.40
10025	Personal Car Mileage 04-24 on		4/29/2025	6/26/2025	$ 126.00	58	$ 7,308.00
10026	Personal Car Mileage 04-24 on		4/29/2025	6/26/2025	$ 33.60	58	$ 1,948.80
10027	Personal Car Mileage 04-24 on		5/1/2025	6/26/2025	$ 19.60	56	$ 1,097.60
10028	Personal Car Mileage 04-24 on		5/5/2025	6/26/2025	$ 34.30	52	$ 1,783.60
10029	Personal Car Mileage 04-24 on		5/6/2025	6/26/2025	$ 34.30	51	$ 1,749.30
10030	Personal Car Mileage 04-24 on		5/7/2025	6/26/2025	$ 34.30	50	$ 1,715.00
10031	Personal Car Mileage 04-24 on		5/8/2025	6/26/2025	$ 15.40	49	$ 754.60
10032	Personal Car Mileage 04-24 on		5/13/2025	6/26/2025	$ 14.70	44	$ 646.80
10033	Personal Car Mileage 04-24 on		5/13/2025	6/26/2025	$ 64.40	44	$ 2,833.60
10034	Personal Car Mileage 04-24 on		5/15/2025	6/26/2025	$ 17.50	42	$ 735.00
10035	Personal Car Mileage 04-24 on		5/15/2025	6/26/2025	$ 63.00	42	$ 2,646.00
10036	Holiday meals for the team	BJ'S RESTAURANTS 594	1/21/2025	2/18/2025	$ 136.64	28	$ 3,825.92
10037	Holiday meals for the team	TST*STUFFED TO THE GRILL	1/20/2025	2/18/2025	$ 155.67	29	$ 4,514.43
10038	Holiday meals for the team	PANERA BREAD #601021 O	12/25/2024	2/18/2025	$ 110.68	55	$ 6,087.40
10039	Holiday meals for the team	WAWA 266	12/25/2024	2/18/2025	$ 16.94	55	$ 931.70
10040	Holiday meals for the team	WAWA 266	12/25/2024	2/18/2025	$ 74.29	55	$ 4,085.95
10041	Storm food for the team on 1-30	CRISPYHALAL 7TH ST	1/30/2025	2/7/2025	$ 120.70	8	$ 965.60
10042	Safety Meetings	TST*CHRIS FAMILY RESTAU	12/13/2024	2/18/2025	$ 98.93	67	$ 6,628.31
10043	Safety Meetings	TST*CHRIS FAMILY RESTAU	2/7/2025	2/18/2025	$ 78.24	11	$ 860.64
10044	Safety Meetings	Cracker Barrel	1/31/2025	2/18/2025	$ 98.32	18	$ 1,769.76
10045	PSU Career fair	TST*PENN STATER - LEGEND	2/12/2025	4/4/2025	$ 70.00	51	$ 3,570.00
10046	PSU Career fair	THE PENN STATER HOTEL & C	2/11/2025	4/4/2025	$ 139.00	52	$ 7,228.00
10047	PSU Career fair	THE PENN STATER HOTEL & C	2/11/2025	4/4/2025	$ 15.29	52	$ 795.08
10048	PSU Career fair		2/11/2025	4/4/2025	$ 222.60	52	$ 11,575.20
10049	PSU Career fair	Penn State Turnpike	2/12/2025	4/4/2025	$ 6.00	51	$ 306.00
10050	Storm food on 2/6	SHEETZ ECOMMERCE	2/6/2025	2/18/2025	$ 98.03	12	$ 1,176.36
10051	PUC Reportable Storm on 2/17	STARBUCKS 800-782-7282	2/17/2025	3/3/2025	$ 59.74	14	$ 836.36
10052	Efficient Restoration	ezCater	3/7/2025	4/10/2025	$ 452.56	34	$ 15,387.04
10053	Efficient Restoration	JERSEY MIKES 8020	3/3/2025	4/10/2025	$ 353.78	38	$ 13,443.64
10054	PPLTomorrow meetings	ZIOS PIZZERIA	5/13/2025	5/30/2025	$ 62.54	17	$ 1,063.18
10055	PPLTomorrow meetings	DUNKIN #350139	4/29/2025	5/30/2025	$ 50.86	31	$ 1,576.66
10056	Safety meetings	TST*CHRIS FAMILY RESTAU	3/21/2025	5/30/2025	$ 100.00	70	$ 7,000.00
10057	Safety meetings	TST*CHRIS FAMILY RESTAU	5/9/2025	5/30/2025	$ 99.78	21	$ 2,095.38
10058	Safety meetings	CHICK-FIL-A #01906	4/18/2025	5/30/2025	$ 460.89	42	$ 19,357.38
10059	Safety meetings	THE REDNECK BAR AND GRILL	4/24/2025	5/30/2025	$ 155.97	36	$ 5,614.92
10060	Safety meetings	SALADWORKS - ALLENTOWN -	5/1/2025	5/30/2025	$ 119.65	29	$ 3,469.85
10061	Safety meetings	TST*STUFFED TO THE GRILL	4/26/2025	5/30/2025	$ 163.62	34	$ 5,563.08
10062	Safety meetings	KINGS PIZZA	5/24/2025	5/30/2025	$ 110.24	6	$ 661.44
10063	PPLTomorrow event with interns	LEHIGH VALLEY IRON PIGS T	3/7/2025	5/30/2025	$ 375.50	84	$ 31,542.00
10064	PPLTomorrow event with interns	LEHIGH VALLEY IRON PIGS T	3/7/2025	5/30/2025	$ 187.75	84	$ 15,771.00
10065	PPLTomorrow event with interns	LEHIGH VALLEY IRON PIGS T	3/7/2025	5/30/2025	$ 187.75	84	$ 15,771.00
10066	Non-PUC reportable storm on 4/20	STARLITE DINER	4/20/2025	5/30/2025	$ 172.56	40	$ 6,902.40
10067	Refreshments for PPLTomorrow	DUNKIN #351205	4/8/2025	5/30/2025	$ 49.29	52	$ 2,563.08
10068	General Expenses	AIA CORPORATION	1/28/2025	2/13/2025	$ 216.95	16	$ 3,471.20
10069	All Hands Expenses	PPL CATER	1/10/2025	2/13/2025	$ 1,559.24	34	$ 53,013.99
10070	All Hands Expenses	PPL CATER	1/10/2025	2/13/2025	$ 1,559.24	34	$ 53,013.99
10071	EZPass Toll	NJ EZPASS	2/13/2025	2/26/2025	$ 33.00	13	$ 429.00
10072	General Expenses	WWW.NOTARY.ORG	2/20/2025	3/7/2025	$ 522.62	15	$ 7,839.30
10073	General Expenses	PTC EZPASS CSC WEB IVR	3/20/2025	4/24/2025	$ 137.92	35	$ 4,827.20
10074	M Felice - New Emp Training	Holiday Inn Express	1/7/2025	2/28/2025	$ 119.00	52	$ 6,188.00
10075	M Felice - New Emp Training	Holiday Inn Express	1/7/2025	2/28/2025	$ 11.90	52	$ 618.80
10076	Storm meals	PARK CITY DINER & COFFEE	2/18/2025	2/25/2025	$ 19.82	7	$ 138.74
10077	Storm meals	WYNDHAM RESORT	2/18/2025	2/25/2025	$ 29.32	7	$ 205.24
10078	Storm meals	DOUBLETREE CAFE 24 HUNDRE	2/17/2025	2/25/2025	$ 19.90	8	$ 159.20
10079	Storm meals	RED ROBIN - HERSHEY	2/17/2025	2/25/2025	$ 41.06	8	$ 328.48
10080	Storm meals	TST*MICKS ALL AMERICAN	2/16/2025	2/25/2025	$ 24.01	9	$ 216.09
10081	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 124.00	9	$ 1,116.00
10082	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 7.44	9	$ 66.96
10083	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 4.96	9	$ 44.64
10084	Training-Permit & Tagging	STAYBRIDGE SUITES	2/25/2025	3/6/2025	$ 5.00	9	$ 45.00
10085	Training-Permit & Tagging	HILTON GARDEN INN	2/25/2025	3/6/2025	$ 18.84	9	$ 169.56
10086	Training-Permit & Tagging	TST*STUFFED TO THE GRILL	2/25/2025	3/6/2025	$ 18.90	9	$ 170.10
10087	Lancaster SC monthly safety mtg.	DUNKIN #346480 Q35	2/27/2025	3/6/2025	$ 90.62	7	$ 634.34
10088	Storm meals 3-5 to 3-7	PARK CITY DINER & COFFEE	3/7/2025	3/17/2025	$ 19.88	10	$ 198.80
10089	Storm meals 3-5 to 3-7	TST*MICKS ALL AMERICAN	3/6/2025	3/17/2025	$ 27.52	11	$ 302.72
10090	Regional Safety Mtg./Training	PY *PRIMO HOAGIES	3/11/2025	3/17/2025	$ 188.99	6	$ 1,133.94
10091	Lunch rt30 shutdown call out	CHICK-FIL-A #02631	4/4/2025	4/28/2025	$ 112.54	24	$ 2,700.96
10092	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/1/2025	4/28/2025	$ 229.00	27	$ 6,183.00
10093	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/15/2025	4/28/2025	$ 9.16	13	$ 119.08
10094	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/15/2025	4/28/2025	$ 13.74	13	$ 178.62
10095	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/16/2025	4/28/2025	$ 169.00	12	$ 2,028.00
10096	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/17/2025	4/28/2025	$ 6.76	11	$ 74.36
10097	New Sup. Training Walbert	ABEZA - LDG - HYATT PLACE	4/1/2025	4/28/2025	$ 10.14	27	$ 273.78
10098	New Sup. Training Walbert	ABEZA - FB - HYATT PLACE	4/16/2025	4/28/2025	$ 47.22	12	$ 566.64
10099	New Sup. Training Walbert	ABEZA - FB - HYATT PLACE	4/15/2025	4/28/2025	$ 36.74	13	$ 477.62
10100	Parking fees, co. bus.	LANCASTER PARKING AUTHORI	4/28/2025	5/9/2025	$ 5.00	11	$ 55.00
10101	Parking fees, co. bus.	BOROUGH OF CARLISLE	4/22/2025	5/9/2025	$ 2.30	17	$ 39.10
10102	Lancaster SC T&D May Safety Mtg.	TST* TWO COUSINS PIZZA -	5/20/2025	5/29/2025	$ 191.18	9	$ 1,720.62
10103	Lancaster SC T&D May Safety Mtg.	TST* TWO COUSINS PIZZA -	5/20/2025	5/29/2025	$ 22.61	9	$ 203.49
10104	Training/Mtg. Walbert 6-3 & 6-4	ABEZA - FB - HYATT PLACE	6/3/2025	6/17/2025	$ 96.56	14	$ 1,351.84
10105	Training/Mtg. Walbert 6-3 & 6-4	ABEXA - LDG - HYATT PLACE	6/3/2025	6/17/2025	$ 170.00	14	$ 2,380.00
10106	Training/Mtg. Walbert 6-3 & 6-4	ABEXA - LDG - HYATT PLACE	6/3/2025	6/17/2025	$ 6.80	14	$ 95.20
10107	Training/Mtg. Walbert 6-3 & 6-4	ABEXA - LDG - HYATT PLACE	6/3/2025	6/17/2025	$ 10.20	14	$ 142.80
10108	Storm 5-30 & 6-1	MISSION BBQ HARRISBURG-ST	6/1/2025	6/17/2025	$ 41.21	16	$ 659.36
10109	Storm 5-30 & 6-1	PARK CITY DINER & COFFEE	5/31/2025	6/17/2025	$ 38.51	17	$ 654.67
10110	Lanc. Supervisor Mtg.	WEIS MARKETS 088	5/29/2025	6/26/2025	$ 50.90	28	$ 1,425.20
10111	MARC Training Lodging & Meals	ABEZA - FB - HYATT PLACE	6/11/2025	6/26/2025	$ 75.00	15	$ 1,125.00
10112	MARC Training Lodging & Meals	ABEZA - FB - HYATT PLACE	6/10/2025	6/26/2025	$ 77.54	16	$ 1,240.64
10113	MARC Training Lodging & Meals	ABEZA - FB - HYATT PLACE	6/9/2025	6/26/2025	$ 78.00	17	$ 1,326.00
10114	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/9/2025	6/26/2025	$ 138.71	17	$ 2,358.07
10115	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/9/2025	6/26/2025	$ 13.87	17	$ 235.79
10116	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/10/2025	6/26/2025	$ 138.71	16	$ 2,219.36
10117	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/10/2025	6/26/2025	$ 13.87	16	$ 221.92
10118	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/11/2025	6/26/2025	$ 152.29	15	$ 2,284.35
10119	MARC Training Lodging & Meals	ABEZA - LDG - HYATT PLACE	6/11/2025	6/26/2025	$ 15.23	15	$ 228.45
10120	Travel Expense for Orientation		6/11/2025	6/20/2025	$ 17.50	9	$ 157.50
10121	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 9,207.00	56	$ 515,592.00
10122	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 1,477.77	56	$ 82,755.12
10123	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 198.00	56	$ 11,088.00
10124	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 31.78	56	$ 1,779.68
10125	H&F Hotel Expenses	WOODLANDS RESORTS	3/6/2025	5/1/2025	$ 3.25	56	$ 182.00
10126	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10127	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10128	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10129	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10130	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10131	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10132	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10133	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10134	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10135	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10136	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46

10137	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10138	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10139	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10140	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10141	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10142	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10143	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10144	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10145	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10146	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10147	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10148	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10149	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10150	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10151	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10152	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10153	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10154	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10155	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10156	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10157	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10158	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10159	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10160	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10161	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10162	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10163	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10164	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10165	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10166	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10167	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10168	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10169	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10170	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10171	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10172	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10173	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10174	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10175	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10176	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10177	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 189.00	49	$ 9,261.00
10178	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 11.34	49	$ 555.66
10179	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.45	49	$ 463.05
10180	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 189.00	49	$ 9,261.00
10181	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 11.34	49	$ 555.66
10182	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.45	49	$ 463.05
10183	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 189.00	49	$ 9,261.00
10184	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 11.34	49	$ 555.66
10185	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.45	49	$ 463.05
10186	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 209.00	49	$ 10,241.00
10187	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 12.54	49	$ 614.46
10188	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 10.45	49	$ 512.05
10189	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 159.00	49	$ 7,791.00
10190	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 9.54	49	$ 467.46
10191	Storm Duty	Fairfield Inns	4/30/2025	6/18/2025	$ 7.95	49	$ 389.55
10192	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10193	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10194	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10195	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10196	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10197	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10198	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10199	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10200	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10201	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10202	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10203	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10204	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10205	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10206	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10207	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10208	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10209	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10210	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10211	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10212	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10213	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10214	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10215	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10216	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10217	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10218	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10219	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10220	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10221	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10222	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10223	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10224	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10225	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10226	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10227	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10228	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10229	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10230	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10231	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10232	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10233	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10234	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10235	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10236	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10237	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10238	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10239	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10240	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$ 7,632.00
10241	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$ 457.92
10242	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$ 381.60
10243	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 189.00	48	$ 9,072.00
10244	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 11.34	48	$ 544.32
10245	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.45	48	$ 453.60
10246	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 189.00	48	$ 9,072.00
10247	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 11.34	48	$ 544.32
10248	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.45	48	$ 453.60
10249	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 189.00	48	$ 9,072.00

10250	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 11.34	48	$	544.32
10251	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.45	48	$	453.60
10252	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 209.00	48	$	10,032.00
10253	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10254	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 10.45	48	$	501.60
10255	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 159.00	48	$	7,632.00
10256	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 9.54	48	$	457.92
10257	Storm Duty	Fairfield Inns	5/1/2025	6/18/2025	$ 7.95	48	$	381.60
10258	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10259	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10260	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10261	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10262	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10263	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10264	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10265	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10266	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10267	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10268	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10269	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10270	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10271	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10272	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10273	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10274	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10275	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10276	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10277	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10278	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10279	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10280	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10281	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10282	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10283	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10284	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10285	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10286	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10287	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10288	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10289	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10290	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10291	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10292	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10293	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10294	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10295	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10296	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10297	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10298	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10299	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10300	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10301	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10302	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10303	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10304	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10305	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10306	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10307	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10308	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10309	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10310	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10311	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10312	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10313	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10314	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10315	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10316	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10317	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10318	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10319	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10320	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10321	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10322	Storm Duty	COUNTRY INN BY CARLSON	4/30/2025	6/18/2025	$ 3,960.00	49	$	194,040.00
10323	Storm Duty	COUNTRY INN BY CARLSON	4/30/2025	6/18/2025	$ 435.60	49	$	21,344.40
10324	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10325	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10326	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10327	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10328	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10329	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10330	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10331	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10332	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10333	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10334	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10335	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10336	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10337	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10338	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10339	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10340	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10341	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10342	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10343	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10344	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10345	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10346	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10347	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10348	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10349	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10350	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10351	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10352	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10353	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10354	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10355	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10356	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10357	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10358	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10359	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10360	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10361	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10362	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00

10363	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10364	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10365	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10366	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10367	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10368	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10369	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10370	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10371	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10372	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10373	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10374	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10375	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10376	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10377	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10378	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10379	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10380	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 114.00	49	$	5,586.00
10381	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 12.54	49	$	614.46
10382	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 114.00	48	$	5,472.00
10383	Storm Duty	Hampton Inns	5/1/2025	6/18/2025	$ 12.54	48	$	601.92
10384	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 168.26	49	$	8,244.74
10385	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 18.51	49	$	906.99
10386	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10387	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10388	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.00	49	$	7,301.00
10389	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.90	49	$	828.10
10390	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10391	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10392	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10393	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10394	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10395	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10396	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10397	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10398	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10399	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10400	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10401	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10402	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10403	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10404	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10405	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10406	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10407	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10408	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10409	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10410	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10411	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10412	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10413	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10414	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10415	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10416	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10417	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10418	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 149.46	49	$	7,323.54
10419	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 16.44	49	$	805.56
10420	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 144.76	49	$	7,093.24
10421	Storm Duty	Hampton Inns	4/30/2025	6/18/2025	$ 15.93	49	$	780.57
10422	11/23/2024 storm incidentals	Walmart	10/24/2024	1/28/2025	$ 31.96	96	$	3,068.16
10423	Tolls	Pennsylvania Turnpike Commission	1/8/2025	1/8/2025	$ 9.40	0	$	-
10424	Tolls	Pennsylvania Turnpike Commission	2/13/2025	2/13/2025	$ 17.60	0	$	-
10425	Safety lunch	SQ *HOMESTEAD BARBECUE, L	12/18/2024	1/22/2025	$ 276.82	35	$	9,688.70
10426	Smith System Driver Training	FOUR POINTS ALLENTOWN LEH	1/28/2025	2/16/2025	$ 130.90	19	$	2,487.10
10427	Smith System Driver Training	FOUR POINTS ALLENTOWN LEH	1/29/2025	2/16/2025	$ 130.90	18	$	2,356.20
10428	Smith System Driver Training	FOUR POINTS ALLENTOWN LEH	1/30/2025	2/16/2025	$ 130.90	17	$	2,225.30
10429	safety meeting	FETTERS MEAT MARKET	3/3/2025	3/19/2025	$ 84.72	16	$	1,355.52
10430	Storm	COMFORT INNS	2/16/2025	3/24/2025	$ 89.00	36	$	3,204.00
10431	Storm	COMFORT INNS	2/16/2025	3/24/2025	$ 8.01	36	$	288.36
10432	Safety Forum Meeting	BLOOMIN' BAGELS II	3/5/2025	5/1/2025	$ 63.87	57	$	3,640.59
10433	Meeting Meals	GUY FIERI MT AIRY	3/25/2025	4/22/2025	$ 196.77	28	$	5,509.56
10434	Meeting Meals	AMATOS PIZZA & RESTAURAN	4/3/2025	4/22/2025	$ 64.07	19	$	1,217.33
10435	Training	FETTERS MEAT MARKET	4/21/2025	6/2/2025	$ 65.43	42	$	2,748.06
10436	Lodging for storm	HOTELCOM72060202696551	12/11/2024	1/28/2025	$ 154.00	48	$	7,392.00
10437	Lodging for storm	HOTELCOM72060202696551	12/11/2024	1/28/2025	$ 15.40	48	$	739.20
10438	CM Team Meeting/ Breakfast	PERKINS RESTAURANT 3716	12/19/2024	1/28/2025	$ 141.70	40	$	5,668.00
10439	PPL Vehicle 7043-3 Expense	PTC EZPASS CSC WEB IVR	1/10/2025	1/28/2025	$ 100.00	18	$	1,800.00
10440	Lunch Meeting - Broomell	PJ WHELIHAN RESTAURANT RE	1/31/2025	3/3/2025	$ 48.65	31	$	1,508.15
10441	2-16-25 Storm Expenses	KALAHARI RESTAURANT - PA	2/18/2025	5/5/2025	$ 32.66	76	$	2,482.16
10442	2-16-25 Storm Expenses	WAWA 8162	2/17/2025	5/5/2025	$ 12.69	77	$	977.13
10443	2-16-25 Storm Expenses	LAKESIDE DELI & GRILL LLC	2/17/2025	5/5/2025	$ 15.40	77	$	1,185.80
10444	2-16-25 Storm Expenses	KALAHARI RESTAURANT - PA	2/17/2025	5/5/2025	$ 75.00	77	$	5,775.00
10445	2-16-25 Storm Expenses	KALAHARI RESTAURANT - PA	2/17/2025	5/5/2025	$ 59.64	77	$	4,592.28
10446	2-16-25 Storm Expenses	WAWA 270	2/16/2025	5/5/2025	$ 32.31	78	$	2,520.18
10447	2-16-25 Storm Expenses	COMFORT INNS	2/16/2025	5/5/2025	$ 89.00	78	$	6,942.00
10448	2-16-25 Storm Expenses	COMFORT INNS	2/16/2025	5/5/2025	$ 8.01	78	$	624.78
10449	3-17-25 Storm Expense	KWIK FILL 433	3/17/2025	4/16/2025	$ 15.95	30	$	478.50
10450	3-17-25 Storm Expense	WAWA 270	3/17/2025	4/16/2025	$ 16.11	30	$	483.30
10451	3-17-25 Storm Expense	HTL*MOUNTAIRYCASIN	3/17/2025	4/16/2025	$ 137.60	30	$	4,128.00
10452	3-17-25 Storm Expense	HTL*MOUNTAIRYCASIN	3/17/2025	4/16/2025	$ 57.11	30	$	1,713.30
10453	Department Lunch Meeting	LUCKY DOG CAFE	2/28/2025	4/16/2025	$ 128.53	47	$	6,040.91
10454	EZ Account funding	PTC EZPASS CSC WEB IVR	4/11/2025	5/5/2025	$ 100.00	24	$	2,400.00
10455	4-15-25 PUC reportable storm	WAWA 8021	4/16/2025	5/5/2025	$ 15.86	19	$	301.34
10456	4-15-25 PUC reportable storm	CHICK-FIL-A #02219	4/16/2025	5/5/2025	$ 11.80	19	$	224.20
10457	SCF 01_04_25	IHOP #5649	12/10/2024	1/6/2025	$ 13.75	27	$	371.25
10458	SCF 01_04_25	FSP*SIMPLY EVENTS INC.	12/11/2024	1/16/2025	$ 375.00	36	$	13,500.00
10459	SCF 01_04_25	FSP*SIMPLY EVENTS INC.	1/2/2025	1/16/2025	$ 472.50	14	$	6,615.00
10460	SCF 01_04_25	FSP*SIMPLY EVENTS INC.	1/7/2025	1/16/2025	$ 536.29	9	$	4,826.61
10461	SCF 01_04_25	HOTEL ROCK LITITZ	1/10/2025	1/16/2025	$ 209.00	6	$	1,254.00
10462	SCF 01_04_25	HOTEL ROCK LITITZ	1/10/2025	1/16/2025	$ 22.99	6	$	137.94
10463	SCF 062725	TACO BELL 023691	6/22/2025	6/30/2025	$ 13.75	8	$	110.00
10464	SCF 062725	WAWA 198	6/21/2025	6/30/2025	$ 7.37	9	$	66.33
10465	SCF 062725	DUNKIN #302013 Q35	6/21/2025	6/30/2025	$ 9.51	9	$	85.59
10466	SCF 062725	SHEETZ 0293	6/26/2025	6/30/2025	$ 12.70	4	$	50.80
10467	Premium Meeting Refreshments	ezCater	12/16/2024	1/2/2025	$ 304.73	17	$	5,180.41
10468	EEI Conference Registration	EDISON ELECTRIC INST.	1/8/2025	1/29/2025	$ 800.00	21	$	16,800.00
10469	Storm Food	ezCater	1/29/2025	2/7/2025	$ 534.27	9	$	4,808.43
10470	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$ 96.90	9	$	872.10
10471	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$ 3.88	9	$	34.92
10472	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$ 5.81	9	$	52.29
10473	Storm Lodging	DELTA HOTELS	2/5/2025	2/14/2025	$ 20.14	9	$	181.26
10474	PUC Storm Hotel	HILTON GARDEN INN	2/16/2025	2/27/2025	$ 114.84	11	$	1,263.24
10475	PUC Storm Hotel	HILTON GARDEN INN	2/16/2025	2/27/2025	$ 11.48	11	$	126.28

10476	PUC Storm Hotel	HILTON GARDEN INN	2/17/2025	2/27/2025	$ 121.26	10	$	1,212.60
10477	PUC Storm Hotel	HILTON GARDEN INN	2/17/2025	2/27/2025	$ 12.13	10	$	121.30
10478	EEI Conference Airfare	United Airlines	2/13/2025	3/20/2025	$ 426.96	35	$	14,943.60
10479	FSOR Workshop Refreshments	CHICK-FIL-A #01906	2/19/2025	3/24/2025	$ 129.44	33	$	4,271.52
10480	Storm Lodging	HILTON GARDEN INN	3/5/2025	3/20/2025	$ 121.26	15	$	1,818.90
10481	Storm Lodging	HILTON GARDEN INN	3/5/2025	3/20/2025	$ 12.13	15	$	181.95
10482	Storm Lodging	HILTON GARDEN INN	3/6/2025	3/20/2025	$ 121.26	14	$	1,697.64
10483	Storm Lodging	HILTON GARDEN INN	3/6/2025	3/20/2025	$ 12.13	14	$	169.82
10484	PUC Storm Lodging	Delta Hotels Marriott	3/16/2025	3/20/2025	$ 118.15	4	$	472.60
10485	PUC Storm Lodging	Delta Hotels Marriott	3/16/2025	3/20/2025	$ 11.82	4	$	47.28
10486	Spring EEI Conference	UBER *TRIP	4/6/2025	5/12/2025	$ 35.31	36	$	1,271.16
10487	Spring EEI Conference	PY *BURGER FI	4/5/2025	5/12/2025	$ 18.22	37	$	674.14
10488	Spring EEI Conference	Pasta Brioni	4/6/2025	5/12/2025	$ 49.86	36	$	1,794.96
10489	Spring EEI Conference		4/5/2025	5/12/2025	$ 48.30	37	$	1,787.10
10490	Spring EEI Conference		4/9/2025	5/12/2025	$ 47.60	33	$	1,570.80
10491	Spring EEI Conference	UBER *TRIP	4/9/2025	5/12/2025	$ 30.65	33	$	1,011.45
10492	Spring EEI Conference	EWR LOT ECON P6	4/9/2025	5/12/2025	$ 157.50	33	$	5,197.50
10493	Spring EEI Conference	Hyatt Hotels	4/5/2025	5/12/2025	$ 249.00	37	$	9,213.00
10494	Spring EEI Conference	Hyatt Hotels	4/5/2025	5/12/2025	$ 31.30	37	$	1,158.10
10495	Spring EEI Conference	Hyatt Hotels	4/6/2025	5/12/2025	$ 249.00	36	$	8,964.00
10496	Spring EEI Conference	Hyatt Hotels	4/6/2025	5/12/2025	$ 31.30	36	$	1,126.80
10497	Spring EEI Conference	Hyatt Hotels	4/7/2025	5/12/2025	$ 249.00	35	$	8,715.00
10498	Spring EEI Conference	Hyatt Hotels	4/7/2025	5/12/2025	$ 31.30	35	$	1,095.50
10499	Spring EEI Conference	Hyatt Hotels	4/8/2025	5/12/2025	$ 249.00	34	$	8,466.00
10500	Spring EEI Conference	Hyatt Hotels	4/8/2025	5/12/2025	$ 31.30	34	$	1,064.20
10501	Spring EEI Conference	Hyatt Hotels	4/9/2025	5/12/2025	$ 249.00	33	$	8,217.00
10502	Spring EEI Conference	Hyatt Hotels	4/9/2025	5/12/2025	$ 31.30	33	$	1,032.90
10503	Spring EEI Conference	Hyatt Hotels	4/5/2025	5/12/2025	$ 40.18	37	$	1,486.66
10504	Spring EEI Conference	Hyatt Hotels	4/7/2025	5/12/2025	$ 11.95	35	$	418.25
10505	ECC Storm Food	TST*STUFFED TO THE GRILL	5/1/2025	5/28/2025	$ 159.96	27	$	4,318.92
10506	PEMA Black Sky Committee Meeting		5/29/2025	6/9/2025	$ 37.80	11	$	415.80
10507	December Storm Drill #2		12/19/2024	1/2/2025	$ 86.43	14	$	1,210.02
10508	All Hands Safety Meeting		1/8/2025	1/15/2025	$ 91.00	7	$	637.00
10509	Jan 2025, yellow team drill		1/27/2025	1/31/2025	$ 90.30	4	$	361.20
10510	Team Building		1/23/2025	2/3/2025	$ 53.20	11	$	585.20
10511	February Storm Training		2/24/2025	3/3/2025	$ 90.30	7	$	632.10
10512	Walbert - Viper Mapping Process		4/1/2025	4/7/2025	$ 91.00	6	$	546.00
10513	Travel for Storm Support		5/31/2025	6/3/2025	$ 93.80	3	$	281.40
10514	Travel for Storm Support		6/1/2025	6/3/2025	$ 93.80	2	$	187.60
10515	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$ 219.23	39	$	8,549.97
10516	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$ 317.49	39	$	12,382.11
10517	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$ 219.23	39	$	8,549.97
10518	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$ 397.66	39	$	15,508.74
10519	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$ 219.23	39	$	8,549.97
10520	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$ 610.43	39	$	23,806.77
10521	SEL ICON Training Meals	PPL CATER	2/7/2025	3/18/2025	$ 317.49	39	$	12,382.11
10522	SEL ICON Training Meals	PPL CATER	2/6/2025	3/18/2025	$ 219.23	40	$	8,769.20
10523	Relay Test Staff Meeting	PPL CATER	2/21/2025	3/18/2025	$ 815.26	25	$	20,381.50
10524	Lehigh RT EZPass Replenishment	PTC EZ PASS AUTO RE.	5/2/2025	5/22/2025	$ 225.00	20	$	4,500.00
10525	Palooka Outage Planning		1/7/2025	1/13/2025	$ 112.00	6	$	672.00
10526	All Hands Safety Meeting		1/8/2025	1/13/2025	$ 164.50	5	$	822.50
10527	Storm Drill		1/10/2025	1/13/2025	$ 100.80	3	$	302.40
10528	Storm Drill		1/29/2025	1/31/2025	$ 93.80	2	$	187.60
10529	Susquehanna Planning		1/30/2025	1/31/2025	$ 51.10	1	$	51.10
10530	Waston Sub Captial Planning	DOLLY'S DINER	1/28/2025	2/10/2025	$ 155.24	13	$	2,018.12
10531	Storm OMSX		2/16/2025	2/21/2025	$ 93.80	5	$	469.00
10532	Storm OMSX		2/17/2025	2/21/2025	$ 93.80	4	$	375.20
10533	Central / Susquehanna Planning		2/19/2025	2/21/2025	$ 51.80	2	$	103.60
10534	Macadoo Sub Project		2/20/2025	2/21/2025	$ 93.80	1	$	93.80
10535	Storm Drill		2/26/2025	2/26/2025	$ 93.80	0	$	-
10536	2025	APPLEBEES 9278	2/19/2025	3/4/2025	$ 131.03	13	$	1,703.39
10537	Central / Susquehanna Planning		3/4/2025	3/18/2025	$ 51.10	14	$	715.40
10538	LOHA Outage Planning		3/14/2025	3/18/2025	$ 47.60	4	$	190.40
10539	Storm Support		3/16/2025	3/18/2025	$ 86.80	2	$	173.60
10540	Storm Support		3/18/2025	3/31/2025	$ 93.80	13	$	1,219.40
10541	LOHA Outage Planning	CURTS SMOKIN RIBS	3/14/2025	4/2/2025	$ 77.47	19	$	1,471.93
10542	Storm Support		4/15/2025	4/23/2025	$ 100.10	8	$	800.80
10543	Lock Haven Walk Down		4/17/2025	4/23/2025	$ 47.60	6	$	285.60
10544	Lock Haven Walk Down		4/22/2025	4/23/2025	$ 55.30	1	$	55.30
10545	Field Engineering Meeting		4/29/2025	5/7/2025	$ 39.90	8	$	319.20
10546	Field Engineering Meeting		5/5/2025	5/7/2025	$ 51.10	2	$	102.20
10547	April Staff Meeting	MARLEYS BREWERY AND GRILL	4/22/2025	4/30/2025	$ 223.07	8	$	1,784.56
10548	Sunbury/Bloom Safety Meeting		5/28/2025	6/16/2025	$ 39.20	19	$	744.80
10549	Mcadoo Field Visit		6/3/2025	6/16/2025	$ 92.40	13	$	1,201.20
10550	1/27/25 Nicole Byers Mileage		12/19/2024	1/30/2025	$ 85.76	42	$	3,601.92
10551	1/27/25 Nicole Byers Mileage		1/27/2025	1/30/2025	$ 89.60	3	$	268.80
10552	1/8/25 Nicole Byers Mileage		1/8/2025	1/30/2025	$ 91.00	22	$	2,002.00
10553	4/30/25 Nicole Byers Mileage		4/30/2025	5/23/2025	$ 89.60	23	$	2,060.80
10554	Chainsaw Safety HBG SC	MISSION BBQ HARRISBURG-ST	4/2/2025	4/11/2025	$ 135.39	9	$	1,218.51
10555	Staff Meeting	DD *DOORDASH SALPIZZA	4/10/2025	5/29/2025	$ 194.91	49	$	9,550.59
10556	Thank You Breakfast	THE SCRATCH KITCHEN	11/27/2024	2/4/2025	$ 108.25	69	$	7,469.25
10557	November 2024 Safety	WM SUPERCENTER #1623	12/4/2024	2/4/2025	$ 35.48	62	$	2,199.76
10558	January safety meeting	SQ *SERPICO PIZZA	1/21/2025	3/26/2025	$ 72.59	64	$	4,645.76
10559	January safety meeting	PHILADELPHIA SUB LLC	1/21/2025	3/26/2025	$ 40.87	64	$	2,615.68
10560	February Staff Meeting	KFC K273015	2/5/2025	3/27/2025	$ 101.01	50	$	5,050.50
10561	February Safety Meeting	SQ *VINOS DELI	2/27/2025	3/26/2025	$ 143.55	27	$	3,875.85
10562	February Safety Meeting	WAL-MART #1623	2/27/2025	3/26/2025	$ 49.73	27	$	1,342.71
10563	WBA March Safety Meeting	SQ *VINOS DELI	3/27/2025	5/29/2025	$ 193.90	63	$	12,215.70
10564	WBA March Safety Meeting	WM SUPERCENTER #1623	3/27/2025	5/29/2025	$ 19.50	63	$	1,228.50
10565	KY Trip - 4/21/25 - 4/25/25	C2 HAPPY CLAM OASIS	4/21/2025	5/8/2025	$ 24.29	17	$	412.93
10566	KY Trip - 4/21/25 - 4/25/25	United Airlines	4/7/2025	5/8/2025	$ 491.97	31	$	15,251.07
10567	KY Trip - 4/21/25 - 4/25/25	AGENT FEE 8900904085863	4/7/2025	5/8/2025	$ 3.00	31	$	93.00
10568	KY Trip - 4/21/25 - 4/25/25	ZTRIP KY	4/25/2025	5/8/2025	$ 31.50	13	$	409.50
10569	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/24/2025	5/8/2025	$ 28.11	14	$	393.54
10570	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/23/2025	5/8/2025	$ 30.44	15	$	456.60
10571	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/22/2025	5/8/2025	$ 16.78	16	$	268.48
10572	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/21/2025	5/8/2025	$ 32.23	17	$	547.91
10573	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/21/2025	5/8/2025	$ 122.32	17	$	2,079.44
10574	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/21/2025	5/8/2025	$ 21.60	17	$	367.20
10575	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/22/2025	5/8/2025	$ 139.92	16	$	2,238.72
10576	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/22/2025	5/8/2025	$ 24.70	16	$	395.20
10577	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/23/2025	5/8/2025	$ 183.92	15	$	2,758.80
10578	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/23/2025	5/8/2025	$ 32.47	15	$	487.05
10579	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/24/2025	5/8/2025	$ 183.92	14	$	2,574.88
10580	KY Trip - 4/21/25 - 4/25/25	Courtyards	4/24/2025	5/8/2025	$ 32.47	14	$	454.58
10581	J Fuge expense report	PTC EZ PASS AUTO RE.	1/12/2025	1/22/2025	$ 280.00	10	$	2,800.00
10582	J Fuge expense report	GUSS KEYSTONE FAMILY REST	3/19/2025	4/9/2025	$ 94.33	21	$	1,980.93
10583	J Fuge expense report	SOUTHEASTERN ELECTRIC	5/6/2025	5/21/2025	$ 925.00	15	$	13,875.00
10584	J Fuge expense report	American Airlines	5/14/2025	5/21/2025	$ 726.37	7	$	5,084.59
10585	J Fuge expense report	Delaware Valley Power Quality Group,	4/3/2025	5/21/2025	$ 55.00	48	$	2,640.00
10586	travel for community event		5/28/2025	5/29/2025	$ 20.30	1	$	20.30
10587	Mileage for Siting Walkdown		5/22/2025	5/27/2025	$ 60.20	5	$	301.00
10588	11/26/2024 to 2/10/2025		12/4/2024	2/11/2025	$ 20.10	69	$	1,386.90

10589	11/26/2024 to 2/10/2025		12/11/2024	2/11/2025	$ 23.45	62	$ 1,453.90
10590	11/26/2024 to 2/10/2025		12/12/2024	2/11/2025	$ 24.12	61	$ 1,471.32
10591	11/26/2024 to 2/10/2025		1/8/2025	2/11/2025	$ 25.90	34	$ 880.60
10592	11/26/2024 to 2/10/2025		1/9/2025	2/11/2025	$ 42.00	33	$ 1,386.00
10593	11/26/2024 to 2/10/2025		1/22/2025	2/11/2025	$ 21.70	20	$ 434.00
10594	11/26/2024 to 2/10/2025		2/5/2025	2/11/2025	$ 24.50	6	$ 147.00
10595	2/24/25 through 4/11/25		2/24/2025	4/16/2025	$ 24.50	51	$ 1,249.50
10596	2/24/25 through 4/11/25		3/5/2025	4/16/2025	$ 20.30	42	$ 852.60
10597	2/24/25 through 4/11/25		3/26/2025	4/16/2025	$ 20.30	21	$ 426.30
10598	2/24/25 through 4/11/25		4/2/2025	4/16/2025	$ 18.20	14	$ 254.80
10599	2/24/25 through 4/11/25	DVPQG	4/3/2025	4/16/2025	$ 80.00	13	$ 1,040.00
10600	2/24/25 through 4/11/25		4/8/2025	4/16/2025	$ 23.80	8	$ 190.40
10601	4/15/25 thru 5/21/25		4/15/2025	5/23/2025	$ 41.30	38	$ 1,569.40
10602	4/15/25 thru 5/21/25		4/22/2025	5/23/2025	$ 19.60	31	$ 607.60
10603	4/15/25 thru 5/21/25		4/24/2025	5/23/2025	$ 16.80	29	$ 487.20
10604	4/15/25 thru 5/21/25		4/29/2025	5/23/2025	$ 24.50	24	$ 588.00
10605	4/15/25 thru 5/21/25		4/30/2025	5/23/2025	$ 24.50	23	$ 563.50
10606	4/15/25 thru 5/21/25		5/15/2025	5/23/2025	$ 44.10	8	$ 352.80
10607	4/15/25 thru 5/21/25	S. Clyde Weaver	5/20/2025	5/23/2025	$ 35.94	3	$ 107.82
10608	Good Catch Lunch	SMKYBONES WNG-BGR X 7566	12/16/2024	1/23/2025	$ 445.05	38	$ 16,911.90
10609	Meeting Refreshments	MARLEYS BREWERY AND GRILL	3/4/2025	5/30/2025	$ 170.79	87	$ 14,858.73
10610	Meeting Refreshments	TAP AT HUMBOLDT BEER DEPO	2/27/2025	5/30/2025	$ 428.34	92	$ 39,407.28
10611	Meeting Refreshments	MARLEYS BREWERY AND GRILL	2/25/2025	5/30/2025	$ 110.01	94	$ 10,340.94
10612	Meeting Refreshments	MR STICKYS	3/11/2025	5/30/2025	$ 59.08	80	$ 4,726.40
10613	Meeting Refreshments	MR STICKYS	4/8/2025	5/30/2025	$ 79.84	52	$ 4,151.68
10614	Meeting Refreshments	STARBUCKS STORE 58140	4/30/2025	5/30/2025	$ 22.36	30	$ 670.80
10615	Meeting Refreshments	DD *DOORDASH OLIRANHIB	5/1/2025	5/30/2025	$ 112.91	29	$ 3,274.39
10616	Meeting Refreshments	SQ *EAGLES WIND COFFEE HO	5/6/2025	5/30/2025	$ 51.39	24	$ 1,233.36
10617	February/March 2025 Expenses	PTC EZPASS CSC WEB IVR	2/17/2025	4/16/2025	$ 26.00	58	$ 1,508.00
10618	February/March 2025 Expenses	NAPS PIZZA	3/20/2025	4/16/2025	$ 57.19	27	$ 1,544.13
10619	Spring Forum 2025	MT AIRY HOTEL	4/2/2025	5/29/2025	$ 3,500.00	57	$ 199,500.00
10620	Spring Forum 2025	PIZZERIA MONTAGNA	4/15/2025	5/29/2025	$ 45.99	44	$ 2,023.56
10621	Spring Forum 2025	MT AIRY HOTEL	4/16/2025	5/29/2025	$ 3,700.00	43	$ 159,100.00
10622	Spring Forum 2025	GUY FIERI MT AIRY	4/23/2025	5/29/2025	$ 129.06	36	$ 4,646.16
10623	Meeting Refreshments - EHS Mtgs	ALLSTAR BAGELS LEWISBURG	1/13/2025	5/16/2025	$ 65.35	123	$ 8,038.05
10624	Meeting Refreshments - EHS Mtgs	DD *DOORDASH PANERABRE	2/1/2025	5/16/2025	$ 73.73	104	$ 7,667.92
10625	Meeting Refreshments - EHS Mtgs	PANERA BREAD #600946 O	2/12/2025	5/16/2025	$ 79.83	93	$ 7,424.19
10626	EHS L1 Meeting - May 2025	ALLSTAR BAGELS LEWISBURG	5/12/2025	5/30/2025	$ 83.14	18	$ 1,496.52
10627	EHS L1 Meeting - May 2025	ALLSTAR BAGELS LEWISBURG	5/13/2025	5/30/2025	$ 27.75	17	$ 471.75
10628	OMS training		3/17/2025	3/24/2025	$ 109.20	7	$ 764.40
10629	OMS training		3/18/2025	3/24/2025	$ 109.20	6	$ 655.20
10630	OMS training		3/19/2025	3/24/2025	$ 109.20	5	$ 546.00
10631	OMS training		3/20/2025	3/24/2025	$ 109.20	4	$ 436.80
10632	OMS training	PA turnpike	3/17/2025	3/24/2025	$ 24.00	7	$ 168.00
10633	OMS training	PA turnpike	3/18/2025	3/24/2025	$ 24.00	6	$ 144.00
10634	OMS training	PA turnpike	3/19/2025	3/24/2025	$ 24.00	5	$ 120.00
10635	OMS training	PA turnpike	3/20/2025	3/24/2025	$ 24.00	4	$ 96.00
10636	Mileage for EP live storm		6/19/2025	6/23/2025	$ 124.60	4	$ 498.40
10637	PI 1	American Airlines	1/16/2025	2/25/2025	$ 1,089.96	40	$ 43,598.40
10638	PI 1	Marriott	1/21/2025	2/25/2025	$ 249.00	35	$ 8,715.00
10639	PI 1	Marriott	1/21/2025	2/25/2025	$ 37.75	35	$ 1,321.25
10640	PI 1	Marriott	1/22/2025	2/25/2025	$ 279.00	34	$ 9,486.00
10641	PI 1	Marriott	1/22/2025	2/25/2025	$ 42.30	34	$ 1,438.20
10642	PI 1	Marriott	1/23/2025	2/25/2025	$ 259.00	33	$ 8,547.00
10643	PI 1	Marriott	1/23/2025	2/25/2025	$ 39.27	33	$ 1,295.91
10644	PI 1	Marriott Porch	1/21/2025	2/25/2025	$ 23.14	35	$ 809.90
10645	PI 1	Mariott	1/21/2025	2/25/2025	$ 4.24	35	$ 148.40
10646	PI 1	Mariott Starbucks	1/22/2025	2/25/2025	$ 3.98	34	$ 135.32
10647	PI 1	Marriott	1/23/2025	2/25/2025	$ 8.48	33	$ 279.84
10648	PI 1	Marriott	1/21/2025	2/25/2025	$ 6.23	35	$ 218.05
10649	PI 1	Marriott	1/22/2025	2/25/2025	$ 6.98	34	$ 237.32
10650	PI 1	Marriott	1/23/2025	2/25/2025	$ 6.48	33	$ 213.84
10651	PI 2	American Airlines	4/21/2025	5/19/2025	$ 791.97	28	$ 22,175.16
10652	PI 2	Marriott	4/21/2025	5/19/2025	$ 131.12	28	$ 3,671.36
10653	PI 2	Marriott	4/21/2025	5/19/2025	$ 23.15	28	$ 648.20
10654	PI 2	Marriott	4/22/2025	5/19/2025	$ 148.72	27	$ 4,015.44
10655	PI 2	Marriott	4/22/2025	5/19/2025	$ 26.26	27	$ 709.02
10656	PI 2	Marriott	4/23/2025	5/19/2025	$ 175.12	26	$ 4,553.12
10657	PI 2	Marriott	4/23/2025	5/19/2025	$ 30.93	26	$ 804.18
10658	PI 2	Marriott	4/21/2025	5/19/2025	$ 2.12	28	$ 59.36
10659	PI 2	Marriott	4/23/2025	5/19/2025	$ 25.97	26	$ 675.22
10660	PI 2	Marriott	4/23/2025	5/19/2025	$ 8.75	26	$ 227.50
10661	PI 2	Uber	4/21/2025	5/19/2025	$ 59.58	28	$ 1,668.24
10662	PI 2	Uber	4/21/2025	5/19/2025	$ 21.94	28	$ 614.32
10663	PI 2	Uber	4/22/2025	5/19/2025	$ 26.98	27	$ 728.46
10664	PI 2	Uber	5/22/2025	5/19/2025	$ 20.93	(3)	$ (62.79)
10665	PI 2	Uber	4/24/2025	5/19/2025	$ 42.61	25	$ 1,065.25
10666	PI 2	Uber	4/24/2025	5/19/2025	$ 26.76	25	$ 669.00
10667	PI 2	Uber	4/23/2025	5/19/2025	$ 26.98	26	$ 701.48
10668	PI 2	ClearMe	4/24/2025	5/19/2025	$ 19.00	25	$ 475.00
10669	PI 2	Coal Artisan	4/24/2025	5/19/2025	$ 3.59	25	$ 89.75
10670	PI 2	Doc Crows	4/23/2025	5/19/2025	$ 42.04	26	$ 1,093.04
10671	PI 2	Sbarro	4/21/2025	5/19/2025	$ 10.00	28	$ 280.00
10672	Storm meal	LYNDON CITY LINE DINER	1/1/2025	1/16/2025	$ 72.24	15	$ 1,083.60
10673	Storm Meal	LYNDON CITY LINE DINER	2/18/2025	2/24/2025	$ 284.94	6	$ 1,709.64
10674	Safety Meeting Breakfast	IHOP#3407	2/27/2025	3/27/2025	$ 60.61	28	$ 1,697.08
10675	Safety Meeting Breakfast	IHOP#3407	3/20/2025	3/27/2025	$ 36.39	7	$ 254.73
10676	storm meal	PARK CITY DINER & COFFEE	5/19/2025	5/29/2025	$ 111.43	10	$ 1,114.30
10677	rqeisinqer031825	DUNKIN #357340	2/19/2025	3/24/2025	$ 78.33	33	$ 2,584.89
10678	rqeisinqer031825	HOTEL ROCK LITITZ	1/10/2025	3/24/2025	$ 209.00	73	$ 15,257.00
10679	rqeisinqer031825	HOTEL ROCK LITITZ	1/10/2025	3/24/2025	$ 22.99	73	$ 1,678.27
10680	rqeisinqer031825	Sheraton	1/30/2025	3/24/2025	$ 129.00	53	$ 6,837.00
10681	rqeisinqer04282025	SHEETZ 0336	4/23/2025	4/28/2025	$ 35.72	5	$ 178.60
10682	rqeisinqer04282025	MISSION BBQ HARRISBURG-ST	4/15/2025	4/28/2025	$ 44.39	13	$ 577.07
10683	rqeisinqer04282025	LEHIGH NORTHAMPTON AIRPOR	4/11/2025	4/28/2025	$ 89.00	17	$ 1,513.00
10684	rqeisinqer04282025	American Airlines	3/18/2025	4/28/2025	$ 441.36	41	$ 18,095.76
10685	rqeisinqer04282025	Marriott Hotels	4/5/2025	4/28/2025	$ 259.00	23	$ 5,957.00
10686	rqeisinqer04282025	Marriott Hotels	4/5/2025	4/28/2025	$ 32.38	23	$ 744.74
10687	rqeisinqer04282025	Marriott Hotels	4/6/2025	4/28/2025	$ 259.00	22	$ 5,698.00
10688	rqeisinqer04282025	Marriott Hotels	4/6/2025	4/28/2025	$ 75.13	22	$ 1,652.86
10689	rqeisinqer04282025	Marriott Hotels	4/7/2025	4/28/2025	$ 259.00	21	$ 5,439.00
10690	rqeisinqer04282025	Marriott Hotels	4/7/2025	4/28/2025	$ 75.13	21	$ 1,577.73
10691	rqeisinqer04282025	Marriott Hotels	4/8/2025	4/28/2025	$ 259.00	20	$ 5,180.00
10692	rqeisinqer04282025	Marriott Hotels	4/8/2025	4/28/2025	$ 75.13	20	$ 1,502.60
10693	rqeisinqer04282025	Marriott Hotels	4/9/2025	4/28/2025	$ 259.00	19	$ 4,921.00
10694	rqeisinqer04282025	Marriott Hotels	4/9/2025	4/28/2025	$ 75.13	19	$ 1,427.47
10695	rqeisinqer04282025	Marriott Hotels	4/10/2025	4/28/2025	$ 259.00	18	$ 4,662.00
10696	rqeisinqer04282025	Marriott Hotels	4/10/2025	4/28/2025	$ 75.13	18	$ 1,352.34
10697	raqeisinqer05122025	SPRINGHILL SUITES WEST	4/28/2025	5/12/2025	$ 134.00	14	$ 1,876.00
10698	raqeisinqer05122025	SPRINGHILL SUITES WEST	4/28/2025	5/12/2025	$ 18.76	14	$ 262.64
10699	raqeisinqer05122025	SPRINGHILL SUITES WEST	4/29/2025	5/12/2025	$ 134.00	13	$ 1,742.00
10700	raqeisinqer05122025	SPRINGHILL SUITES WEST	4/29/2025	5/12/2025	$ 18.76	13	$ 243.88
10701	Winter 2025	PPL CATER	1/10/2025	3/3/2025	$ 269.31	52	$ 14,004.12

10702	March 2024	PPL CATER	2/14/2025	4/3/2025	$ 74.69	48	$ 3,585.12
10703	March 2024	ALLENTOWN PARKING KIOSK 2	3/11/2025	4/3/2025	$ 4.00	23	$ 92.00
10704	Spring 2025	97606 HARRISBURG UNIVERSI	3/31/2025	6/26/2025	$ 32.00	87	$ 2,784.00
10705	Spring 2025	ALLENTOWN TRANS CENTER	4/3/2025	6/26/2025	$ 3.00	84	$ 252.00
10706	Spring 2025	PSATS	4/22/2025	6/26/2025	$ 299.00	65	$ 19,435.00
10707	Spring 2025	PPL CATER	4/16/2025	6/26/2025	$ 133.73	71	$ 9,494.83
10708	Open Houses 2025	COSTCO WHSE#1211	5/21/2025	6/2/2025	$ 21.38	12	$ 256.56
10709	Mileage		5/12/2025	6/26/2025	$ 114.10	45	$ 5,134.50
10710	Mileage		5/6/2025	6/26/2025	$ 122.50	51	$ 6,247.50
10711	Mileage		5/5/2025	6/26/2025	$ 102.90	52	$ 5,350.80
10712	Mileage		5/1/2025	6/26/2025	$ 55.30	56	$ 3,096.80
10713	Mileage		4/30/2025	6/26/2025	$ 87.50	57	$ 4,987.50
10714	Mileage		3/31/2025	6/26/2025	$ 116.20	87	$ 10,109.40
10715	Open Houses	DIMAIOS MUSTARD SEED CAFE	5/28/2025	6/11/2025	$ 20.60	14	$ 288.40
10716	Open Houses	DIMAIOS MUSTARD SEED CAFE	5/27/2025	6/11/2025	$ 74.62	15	$ 1,119.30
10717	PCM Team Lunch Meeting	DAVINCIS PIZZERIA	12/13/2024	1/2/2025	$ 289.38	20	$ 5,787.60
10718	PCM Team Lunch Meeting	DAVINCIS PIZZERIA	12/13/2024	1/2/2025	$ 289.38	20	$ 5,787.60
10719	PCM Team Lunch Meeting	TST*UNA TAQUERIA	12/13/2024	1/2/2025	$ 219.95	20	$ 4,399.00
10720	PCM Team Lunch Meeting	TST*UNA TAQUERIA	12/13/2024	1/2/2025	$ 219.95	20	$ 4,399.00
10721	PCM Team Lunch Meeting	TST* THE ALADDIN RESTAURA	12/11/2024	1/2/2025	$ 312.50	22	$ 6,875.00
10722	PCM Team Lunch Meeting	TST* THE ALADDIN RESTAURA	12/11/2024	1/2/2025	$ 312.50	22	$ 6,875.00
10723	January Mileage		12/18/2024	1/28/2025	$ 141.37	41	$ 5,796.17
10724	January Mileage		1/2/2025	1/28/2025	$ 147.70	26	$ 3,840.20
10725	January Mileage		1/7/2025	1/28/2025	$ 147.70	21	$ 3,101.70
10726	January Mileage		1/8/2025	1/28/2025	$ 24.50	20	$ 490.00
10727	January Mileage		1/16/2025	1/28/2025	$ 147.70	12	$ 1,772.40
10728	January Mileage		1/21/2025	1/28/2025	$ 147.70	7	$ 1,033.90
10729	January Mileage		1/22/2025	1/28/2025	$ 24.50	6	$ 147.00
10730	January Mileage		1/29/2025	1/28/2025	$ 147.70	(1)	$ (147.70)
10731	February Mileage		2/5/2025	3/4/2025	$ 157.50	27	$ 4,252.50
10732	February Mileage		2/7/2025	3/4/2025	$ 18.90	25	$ 472.50
10733	February Mileage		2/10/2025	3/4/2025	$ 157.50	22	$ 3,465.00
10734	February Mileage		2/12/2025	3/4/2025	$ 18.90	20	$ 378.00
10735	February Mileage	WAWA 8014	2/5/2025	3/4/2025	$ 42.21	27	$ 1,139.67
10736	February Mileage	NICK'S 114 CAFE	1/29/2025	3/4/2025	$ 79.25	34	$ 2,694.50
10737	February Mileage		2/17/2025	3/4/2025	$ 78.40	15	$ 1,176.00
10738	February Mileage		2/19/2025	3/4/2025	$ 18.90	13	$ 245.70
10739	February Mileage		2/26/2025	3/4/2025	$ 157.50	6	$ 945.00
10740	Storm Support	TST* DAVINCI'S PIZZERIA	3/8/2025	3/20/2025	$ 754.98	12	$ 9,059.76
10741	Storm Support	TST*UNA TAQUERIA	3/6/2025	3/20/2025	$ 259.70	14	$ 3,635.80
10742	Storm Support	SQ *JAQUELYN'S ON MAIN	3/6/2025	3/20/2025	$ 100.70	14	$ 1,409.80
10743	Storm Support	WEGMANS ALLENTOWN #79	3/6/2025	3/20/2025	$ 93.19	14	$ 1,304.66
10744	Storm Support	WALLYS DELI	3/6/2025	3/20/2025	$ 332.98	14	$ 4,661.72
10745	Storm Support	WAWA 8014	3/6/2025	3/20/2025	$ 63.57	14	$ 889.98
10746	PMC Team Survey Review Meeting	TST* THE ALADDIN RESTAURA	3/5/2025	3/20/2025	$ 395.00	15	$ 5,925.00
10747	March Mileage Expense	DUNKIN #363171	3/27/2025	4/3/2025	$ 33.90	7	$ 237.30
10748	March Mileage Expense		3/5/2025	4/3/2025	$ 157.50	29	$ 4,567.50
10749	March Mileage Expense		3/6/2025	4/3/2025	$ 18.90	28	$ 529.20
10750	March Mileage Expense		3/12/2025	4/3/2025	$ 157.50	22	$ 3,465.00
10751	March Mileage Expense		3/14/2025	4/3/2025	$ 18.90	20	$ 378.00
10752	March Mileage Expense		3/19/2025	4/3/2025	$ 18.90	15	$ 283.50
10753	March Mileage Expense		3/26/2025	4/3/2025	$ 157.50	8	$ 1,260.00
10754	March Mileage Expense		3/31/2025	4/3/2025	$ 66.50	3	$ 199.50
10755	April/May Mileage	MISSION BBQ HARRISBURG-CA	4/17/2025	5/21/2025	$ 589.82	34	$ 20,053.88
10756	April/May Mileage		4/2/2025	5/21/2025	$ 157.50	49	$ 7,717.50
10757	April/May Mileage		4/9/2025	5/21/2025	$ 157.50	42	$ 6,615.00
10758	April/May Mileage		4/10/2025	5/21/2025	$ 18.90	41	$ 774.90
10759	April/May Mileage		4/16/2025	5/21/2025	$ 157.50	35	$ 5,512.50
10760	April/May Mileage		4/23/2025	5/21/2025	$ 157.50	28	$ 4,410.00
10761	April/May Mileage		4/24/2025	5/21/2025	$ 18.90	27	$ 510.30
10762	April/May Mileage		5/1/2025	5/21/2025	$ 157.50	20	$ 3,150.00
10763	April/May Mileage		5/5/2025	5/21/2025	$ 157.50	16	$ 2,520.00
10764	April/May Mileage		5/14/2025	5/21/2025	$ 18.90	7	$ 132.30
10765	April/May Mileage		5/22/2025	5/21/2025	$ 157.50	(1)	$ (157.50)
10766	Mileage Report week of 12/23/24		12/23/2024	1/6/2025	$ 36.85	14	$ 515.90
10767	Mileage Report week of 12/30/24		1/3/2025	1/6/2025	$ 35.00	3	$ 105.00
10768	Mileage Report Safety Standdown		1/8/2025	1/13/2025	$ 91.00	5	$ 455.00
10769	Mileage Report week of 1/6/2025		1/7/2025	1/13/2025	$ 31.50	6	$ 189.00
10770	Mileage Report week of 1/6/2025		1/10/2025	1/13/2025	$ 33.60	3	$ 100.80
10771	Mileage Report week of 1/13/25		1/15/2025	1/21/2025	$ 24.50	6	$ 147.00
10772	Mileage Report week of 1/13/25		1/16/2025	1/21/2025	$ 49.70	5	$ 248.50
10773	Mileage Report week of 1/13/25		1/17/2025	1/21/2025	$ 25.90	4	$ 103.60
10774	Mileage Report week of 1/20/25		1/22/2025	1/27/2025	$ 47.60	5	$ 238.00
10775	Mileage Report week of 1/20/25		1/23/2025	1/27/2025	$ 43.40	4	$ 173.60
10776	Mileage for Storm Drill 1/28/25		1/28/2025	1/31/2025	$ 89.60	3	$ 268.80
10777	Mileage for Storm Duty 1/30/25		1/30/2025	1/31/2025	$ 89.60	1	$ 89.60
10778	Mileage Report week of 1/27/25		1/31/2025	2/5/2025	$ 15.40	5	$ 77.00
10779	Mileage Report week of 1/27/25		1/27/2025	2/5/2025	$ 35.70	9	$ 321.30
10780	Mileage Report week of 2/3/25		2/3/2025	2/10/2025	$ 28.70	7	$ 200.90
10781	Mileage Report week of 2/3/25		2/4/2025	2/10/2025	$ 34.30	6	$ 205.80
10782	Mileage Report week of 2/3/25		2/7/2025	2/10/2025	$ 23.80	3	$ 71.40
10783	Mileage Report week of 2/3/25		2/8/2025	2/10/2025	$ 29.40	2	$ 58.80
10784	Mileage Report week of 2/10/25		2/10/2025	2/18/2025	$ 26.60	8	$ 212.80
10785	Mileage Report week of 2/10/25		2/20/2025	2/18/2025	$ 25.90	(2)	$ (51.80)
10786	Mileage Report week of 2/17/2025		2/18/2025	2/24/2025	$ 30.10	6	$ 180.60
10787	Mileage Report week of 2/17/2025		2/20/2025	2/24/2025	$ 42.70	4	$ 170.80
10788	MILEAGE FOR STORM DRILL 2/25/25		2/25/2025	3/3/2025	$ 89.60	6	$ 537.60
10789	Mileage for week of 2/24/25		2/24/2025	3/3/2025	$ 46.90	7	$ 328.30
10790	Mileage for week of 2/24/25		1/29/2025	3/3/2025	$ 26.60	33	$ 877.80
10791	Mileage for week of 2/24/25		2/28/2025	3/3/2025	$ 25.20	3	$ 75.60
10792	Mileage Report Week of 3/3/2025		3/4/2025	3/11/2025	$ 40.60	7	$ 284.20
10793	Mileage Report Week of 3/3/2025		3/6/2025	3/11/2025	$ 49.00	5	$ 245.00
10794	Mileage Report Week of 3/3/2025		3/7/2025	3/11/2025	$ 36.40	4	$ 145.60
10795	Mileage Report week of 3/10/25		3/12/2025	3/21/2025	$ 51.80	9	$ 466.20
10796	Mileage Report week of 3/10/25		3/14/2025	3/21/2025	$ 30.10	7	$ 210.70
10797	Mileage Report week of 3/17/2025		3/19/2025	3/24/2025	$ 51.80	5	$ 259.00
10798	Mileage Report week of 3/17/2025		3/20/2025	3/24/2025	$ 12.60	4	$ 50.40
10799	Mileage for March Storm Drill		3/27/2025	3/31/2025	$ 89.60	4	$ 358.40
10800	Mileage Report week of 3/24/2025		3/24/2025	3/31/2025	$ 37.10	7	$ 259.70
10801	Mileage Report week of 3/24/2025		3/25/2025	3/31/2025	$ 5.60	6	$ 33.60
10802	Mileage Report week of 3/24/2025		3/28/2025	3/31/2025	$ 49.00	3	$ 147.00
10803	Mileage Report week of 3/31/2025		4/1/2025	4/4/2025	$ 61.60	3	$ 184.80
10804	Mileage Report week of 3/31/2025		4/3/2025	4/4/2025	$ 49.00	1	$ 49.00
10805	Mileage Report week of 4/7/25		4/8/2025	4/14/2025	$ 23.10	6	$ 138.60
10806	Mileage Report week of 4/7/25		4/9/2025	4/14/2025	$ 20.30	5	$ 101.50
10807	Mileage Report week of 4/21/2025		4/23/2025	4/28/2025	$ 3.50	5	$ 17.50
10808	Mileage Report week of 4/21/2025		4/24/2025	4/28/2025	$ 34.30	4	$ 137.20
10809	Mileage Report April Storm Drill		5/1/2025	5/8/2025	$ 89.60	7	$ 627.20
10810	Mileage Report week of 4/28/2025		4/30/2025	5/8/2025	$ 28.00	8	$ 224.00
10811	Mileage Report week of 4/28/2025		4/29/2025	5/8/2025	$ 34.30	9	$ 308.70
10812	Mileage Report week of 4/28/2025		5/2/2025	5/8/2025	$ 23.10	6	$ 138.60
10813	Mileage Report week of 5/5/2025		5/6/2025	5/12/2025	$ 35.00	6	$ 210.00
10814	Mileage Report week of 5/5/2025		5/7/2025	5/12/2025	$ 35.70	5	$ 178.50

10815	Mileage Report week of 5/5/2025		5/8/2025	5/12/2025	$ 22.40	4	$ 89.60
10816	Mileage Report week of 5/5/2025		5/9/2025	5/12/2025	$ 21.00	3	$ 63.00
10817	Mileage Report week of 5/12/25		5/14/2025	5/19/2025	$ 18.20	5	$ 91.00
10818	Mileage Report week of 5/12/25		5/15/2025	5/19/2025	$ 23.10	4	$ 92.40
10819	Mileage Report week of 5/12/25		5/16/2025	5/19/2025	$ 2.10	3	$ 6.30
10820	Mileage Report week of 5/19/2025		5/20/2025	5/23/2025	$ 32.90	3	$ 98.70
10821	Mileage Report week of 5/19/2025		5/22/2025	5/23/2025	$ 42.00	1	$ 42.00
10822	Mileage Report May Storm Drill		5/30/2025	5/30/2025	$ 89.60	0	$ -
10823	Mileage Report week of 5/26/2025		5/28/2025	5/30/2025	$ 90.30	2	$ 180.60
10824	Mileage Report week of 6/2/2025		6/2/2025	6/9/2025	$ 26.60	7	$ 186.20
10825	Mileage Report week of 6/2/2025		6/5/2025	6/9/2025	$ 32.20	4	$ 128.80
10826	Mileage Report week of 6/2/2025		6/6/2025	6/9/2025	$ 43.40	3	$ 130.20
10827	Mileage Report week of 6/19/25		6/17/2025	6/23/2025	$ 35.70	6	$ 214.20
10828	Mileage Report week of 6/19/25		6/18/2025	6/23/2025	$ 30.10	5	$ 150.50
10829	Gerlach 1/6/25		1/7/2025	1/10/2025	$ 86.10	3	$ 258.30
10830	Gerlach 1/6/25		1/8/2025	1/10/2025	$ 95.20	2	$ 190.40
10831	Gerlach mileage 1/15		1/15/2025	1/21/2025	$ 37.10	6	$ 222.60
10832	Gerlach mileage 1/20		1/22/2025	1/30/2025	$ 37.10	8	$ 296.80
10833	Gerlach mileage 1/27		1/28/2025	1/30/2025	$ 86.10	2	$ 172.20
10834	2/16 storm		2/16/2025	2/18/2025	$ 51.80	2	$ 103.60
10835	Gerlach mileage 2/17		2/18/2025	2/24/2025	$ 44.80	6	$ 268.80
10836	Gerlach mileage 2/17		2/19/2025	2/24/2025	$ 37.10	5	$ 185.50
10837	mileage 3/3		3/5/2025	3/7/2025	$ 37.10	2	$ 74.20
10838	Gerlach mileage 3/17		3/17/2025	3/20/2025	$ 102.90	3	$ 308.70
10839	Gerlach 3/27 mileage		3/27/2025	4/7/2025	$ 85.40	11	$ 939.40
10840	Gerlach 3/31 mileage		4/3/2025	4/7/2025	$ 37.10	4	$ 148.40
10841	Gerlach 4/16 mileage		4/16/2025	4/23/2025	$ 85.40	7	$ 597.80
10842	Gerlach mileage 4/21		4/23/2025	4/28/2025	$ 37.10	5	$ 185.50
10843	Gerlach 4/28 mileage		5/1/2025	5/8/2025	$ 44.80	7	$ 313.60
10844	Gerlach 4/28 mileage		5/1/2025	5/8/2025	$ 42.70	7	$ 298.90
10845	Gerlach 4/28 mileage		4/30/2025	5/8/2025	$ 37.10	8	$ 296.80
10846	Gerlach mileage 5/30		5/30/2025	6/2/2025	$ 85.40	3	$ 256.20
10847	Gerlach 6/11 expense		6/11/2025	6/23/2025	$ 37.10	12	$ 445.20
10848	Gerlach 6/16		6/18/2025	6/25/2025	$ 37.10	7	$ 259.70
10849	Cellular Accessories for Helper	CELLULAR ACCESSORIES FOR	2/4/2025	2/11/2025	$ 70.82	7	$ 495.74
10850	RIE No bill	STOP&SHOP	3/2/2025	3/12/2025	$ 93.00	10	$ 930.00
10851	RIE No bill		3/2/2025	3/12/2025	$ 217.00	10	$ 2,170.00
10852	RIE No bill		3/8/2025	3/12/2025	$ 217.00	4	$ 868.00
10853	Rie No Bill 4/13/25-4/18/25	SQ *BLACKSTONE COVENTRY	4/14/2025	4/28/2025	$ 100.62	14	$ 1,408.68
10854	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/16/2025	4/28/2025	$ 322.15	12	$ 3,865.80
10855	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/16/2025	4/28/2025	$ 22.55	12	$ 270.60
10856	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/16/2025	4/28/2025	$ 19.33	12	$ 231.96
10857	Rie No Bill 4/13/25-4/18/25	Stop & Shop	4/13/2025	4/28/2025	$ 81.06	15	$ 1,215.90
10858	Rie No Bill 4/13/25-4/18/25	TRATTORIA ROMANA EXPRE	4/16/2025	4/28/2025	$ 160.52	12	$ 1,926.24
10859	Rie No Bill 4/13/25-4/18/25	CAPITAL GRILLE 0138059	4/15/2025	4/28/2025	$ 385.76	13	$ 5,014.88
10860	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/13/2025	4/28/2025	$ 369.00	15	$ 5,535.00
10861	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/13/2025	4/28/2025	$ 47.97	15	$ 719.55
10862	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/14/2025	4/28/2025	$ 369.00	14	$ 5,166.00
10863	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/14/2025	4/28/2025	$ 47.97	14	$ 671.58
10864	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/15/2025	4/28/2025	$ 369.00	13	$ 4,797.00
10865	Rie No Bill 4/13/25-4/18/25	Residence Inns	4/15/2025	4/28/2025	$ 47.97	13	$ 623.61
10866	Rie No Bill 4/13/25-4/18/25		4/13/2025	4/28/2025	$ 198.10	15	$ 2,971.50
10867	Rie No Bill 4/13/25-4/18/25		4/17/2025	4/28/2025	$ 197.40	11	$ 2,171.40
10868	Rie No Bill 4/13/25-4/18/25	EZ Pass	4/13/2025	4/28/2025	$ 1.50	15	$ 22.50
10869	Safety lunch	MISSION BBQ WHITEHALL-CAT	12/21/2024	1/6/2025	$ 947.64	16	$ 15,162.24
10870	Storm meals	JERSEY MIKES 8040	12/29/2024	1/6/2025	$ 12.13	8	$ 97.04
10871	Safety breakfast	WALLYS DELI	1/17/2025	2/4/2025	$ 514.34	18	$ 9,258.12
10872	Safety breakfast	WALLYS DELI	1/22/2025	1/28/2025	$ 50.18	6	$ 301.08
10873	Storm meals	BM * AFGHAN KABABS GR	1/29/2025	2/4/2025	$ 139.25	6	$ 835.50
10874	Storm meals	AFGHAN KABOBS & GRILL	2/16/2025	2/21/2025	$ 636.00	5	$ 3,180.00
10875	Reconcile Over charge	AFGHAN KABOBS & GRILL	2/16/2025	3/24/2025	$ (636.00)	36	$ (22,896.00)
10876	Reconcile Over charge	AFGHAN KABOBS & GRILL	2/16/2025	3/24/2025	$ 636.00	36	$ 22,896.00
10877	Efficent restoration food	TST*STUFFED TO THE GRILL	2/21/2025	3/3/2025	$ 433.56	10	$ 4,335.60
10878	Storm meals	BJ'S RESTAURANTS 594	3/2/2025	3/14/2025	$ 136.04	12	$ 1,632.48
10879	FISR Meal	SLICE*SLICEOFITALY	3/20/2025	4/4/2025	$ 164.75	15	$ 2,471.25
10880	FISR Lunch	TST* DON JUAN MEX GRILL -	4/5/2025	4/16/2025	$ 490.06	11	$ 5,390.66
10881	Safety Lunch	JERSEY MIKES ONLINE UC	1/31/2025	2/28/2025	$ 90.29	28	$ 2,528.12
10882	safety lunch	SQ *BACK HOME BAGELS LLC	4/26/2025	5/22/2025	$ 402.50	26	$ 10,465.00
10883	Safety Mtg	KRISPY KREME #0525	12/19/2024	1/6/2025	$ 44.18	18	$ 795.24
10884	Mileage for different meetings		1/17/2025	2/4/2025	$ 84.00	18	$ 1,512.00
10885	Mileage for different meetings		1/21/2025	2/4/2025	$ 47.60	14	$ 666.40
10886	Mileage for different meetings		1/24/2025	2/4/2025	$ 47.60	11	$ 523.60
10887	Recruiting trip-SE Lineman trg	TST*THE FEED CO. TABLE &	2/4/2025	2/19/2025	$ 23.00	15	$ 345.00
10888	Recruiting trip-SE Lineman trg	PUBLIC HOUSE RESTAURAN	2/6/2025	2/19/2025	$ 39.96	13	$ 519.48
10889	Recruiting trip-SE Lineman trg	LEHIGH NORTHAMPTON AIRPOR	2/7/2025	2/19/2025	$ 96.00	12	$ 1,152.00
10890	Recruiting trip-SE Lineman trg	TUPELO HONEY CHATT TN	2/5/2025	2/19/2025	$ 24.70	14	$ 345.80
10891	Recruiting trip-SE Lineman trg	National Car Rental	2/8/2025	2/19/2025	$ 132.73	11	$ 1,460.03
10892	Recruiting trip-SE Lineman trg	AGENT FEE 8900899662550	1/15/2025	2/19/2025	$ 3.00	35	$ 105.00
10893	Recruiting trip-SE Lineman trg	Delta Air Lines	1/15/2025	2/19/2025	$ 497.36	35	$ 17,407.60
10894	Recruiting trip-SE Lineman trg	Marriott Hotels	2/4/2025	2/19/2025	$ 199.04	15	$ 2,985.60
10895	Recruiting trip-SE Lineman trg	Marriott Hotels	2/5/2025	2/19/2025	$ 187.02	14	$ 2,618.28
10896	Recruiting trip-SE Lineman trg	Marriott Hotels	2/6/2025	2/19/2025	$ 175.29	13	$ 2,278.77
10897	Mileage for storm		2/16/2025	2/19/2025	$ 64.40	3	$ 193.20
10898	Mileage for storm		2/17/2025	2/19/2025	$ 37.80	2	$ 75.60
10899	Mileage for storm		2/18/2025	2/19/2025	$ 37.80	1	$ 37.80
10900	Storm meals/snacks	LUNAS HAZELTON PIZZERI	3/6/2025	3/14/2025	$ 737.10	8	$ 5,896.80
10901	Storm meals/snacks	WALMART.COM 8009256278	3/6/2025	3/14/2025	$ 336.49	8	$ 2,691.92
10902	Parking - Spirit Trng	ALLENTOWN PARKING-KIOSK 1	2/27/2025	3/14/2025	$ 3.00	15	$ 45.00
10903	Parking - Spirit Trng	ALLENTOWN PARKING-KIOSK 1	2/27/2025	3/14/2025	$ 1.00	15	$ 15.00
10904	Cell Accessories	CELLULAR ACCESSORIES FOR	2/12/2025	2/18/2025	$ 118.18	6	$ 709.08
10905	accessories for work phone	CELLULAR ACCESSORIES FOR	2/14/2025	2/25/2025	$ 46.53	11	$ 511.83
10906	January Team Meeting	DUNKIN #300400 Q35	1/16/2025	2/2/2025	$ 23.52	17	$ 399.84
10907	January Breakfast w/EDCs	ROXYS CAFE	1/23/2025	2/2/2025	$ 29.02	10	$ 290.20
10908	NARUC Feb 2025	LYFT *RIDE MON 7PM	2/25/2025	3/3/2025	$ 15.19	6	$ 91.14
10909	NARUC Feb 2025	LYFT *RIDE MON 10PM	2/25/2025	3/3/2025	$ 21.86	6	$ 131.16
10910	NARUC Feb 2025	TST* CHINA CHILCANO	2/24/2025	3/3/2025	$ 94.25	7	$ 659.75
10911	NARUC Feb 2025	TST* TATTE BAKERY CITY CE	2/24/2025	3/3/2025	$ 45.18	7	$ 316.26
10912	NARUC Feb 2025	LYFT *RIDE MON 1PM	2/24/2025	3/3/2025	$ 13.16	7	$ 92.12
10913	NARUC Feb 2025	TST*LARDENTE	2/24/2025	3/3/2025	$ 368.35	7	$ 2,578.45
10914	NARUC Feb 2025	Marriott Hotels	2/23/2025	3/3/2025	$ 89.80	8	$ 718.40
10915	NARUC Feb 2025	COLPARK LOC 958	2/26/2025	3/3/2025	$ 121.00	5	$ 605.00
10916	NARUC Feb 2025	Marriott Hotels	2/23/2025	3/3/2025	$ 299.00	8	$ 2,392.00
10917	NARUC Feb 2025	Marriott Hotels	2/23/2025	3/3/2025	$ 47.69	8	$ 381.52
10918	NARUC Feb 2025	Marriott Hotels	2/24/2025	3/3/2025	$ 299.00	7	$ 2,093.00
10919	NARUC Feb 2025	Marriott Hotels	2/24/2025	3/3/2025	$ 47.69	7	$ 333.83
10920	NARUC Feb 2025	Marriott Hotels	2/25/2025	3/3/2025	$ 299.00	6	$ 1,794.00
10921	NARUC Feb 2025	Marriott Hotels	2/25/2025	3/3/2025	$ 47.69	6	$ 286.14
10922	NARUC Feb 2025	STARBUCKS STORE 49899	2/25/2025	3/3/2025	$ 13.22	6	$ 79.32
10923	NARUC Feb 2025	LYFT *RIDE TUE 5PM	2/25/2025	3/3/2025	$ 24.13	6	$ 144.78
10924	NARUC Feb 2025	TST* OYAMEL	2/25/2025	3/3/2025	$ 47.60	6	$ 285.60
10925	NARUC DC 2025 - Mileage		2/23/2025	3/3/2025	$ 81.20	8	$ 649.60
10926	NARUC DC 2025 - Mileage		2/26/2025	3/3/2025	$ 82.60	5	$ 413.00
10927	Conference Registrations	2025 MACRUC ANNUAL EDU	3/20/2025	4/3/2025	$ 795.00	14	$ 11,130.00

10928	Conference Registrations	WWW.ENERGYPA.ORG	3/18/2025	4/3/2025	$ 230.00	16	$	3,680.00
10929	EAP Electric Ops Conf - Spr 2025	SPO*JUNIPERGRILLCRANBERRY	4/9/2025	4/18/2025	$ 27.26	9	$	245.34
10930	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/7/2025	4/18/2025	$ 134.00	11	$	1,474.00
10931	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/7/2025	4/18/2025	$ 18.76	11	$	206.36
10932	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/8/2025	4/18/2025	$ 134.00	10	$	1,340.00
10933	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/8/2025	4/18/2025	$ 18.76	10	$	187.60
10934	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/9/2025	4/18/2025	$ 4.67	9	$	42.03
10935	EAP Electric Ops Conf - Spr 2025	DoubleTree Hotels	4/8/2025	4/18/2025	$ 0.33	10	$	3.30
10936	EAP Electric Ops Conf - Spr 2025		4/7/2025	4/18/2025	$ 147.00	11	$	1,617.00
10937	EAP Electric Ops Conf - Spr 2025		4/9/2025	4/18/2025	$ 147.00	9	$	1,323.00
10938	EAP Electric Ops Conf - Spr 2025	PA Turnpike E-Z Pass	4/7/2025	4/18/2025	$ 28.03	11	$	308.33
10939	EAP Electric Ops Conf - Spr 2025	PA Turnpike EZ-Pass	4/9/2025	4/18/2025	$ 28.03	9	$	252.27
10940	Public Meeting Breakfast	ROXYS CAFE	4/10/2025	4/18/2025	$ 52.50	8	$	420.00
10941	April 2025 Expenses	ALECOS CAFE & RESTAURANT	4/24/2025	5/1/2025	$ 67.28	7	$	470.96
10942	April 2025 Expenses		4/22/2025	5/1/2025	$ 91.70	9	$	825.30
10943	April 2025 Expenses		4/25/2025	5/1/2025	$ 91.70	6	$	550.20
10944	April 2025 Expenses		4/23/2025	5/1/2025	$ 91.70	8	$	733.60
10945	MACRUC Flight	AGENT FEE 8900904807768	4/22/2025	5/5/2025	$ 3.00	13	$	39.00
10946	MACRUC Flight	American Airlines	4/22/2025	5/5/2025	$ 510.97	13	$	6,642.61
10947	Summer NARUC Reqis & Flight	NATL ASSN REG UTIL COMM	5/5/2025	6/2/2025	$ 950.00	28	$	26,600.00
10948	Summer NARUC Reqis & Flight	AGENT FEE 8900906337134	5/21/2025	6/2/2025	$ 3.00	12	$	36.00
10949	Summer NARUC Reqis & Flight	United Airlines	5/21/2025	6/2/2025	$ 531.64	12	$	6,379.68
10950	Women in Utilities Receipt	TST*THE MILLWORKS HARRIS	5/29/2025	6/9/2025	$ 48.87	11	$	537.57
10951	12/19/24 Team Lunch	The Shelby	12/19/2024	1/6/2025	$ 479.10	18	$	8,623.80
10952	Tolls for trnq - Walbert	Pennsylvania Turnpike Commission	6/6/2025	6/20/2025	$ 199.39	14	$	2,791.46
10953	Safety Mtq	BILLY'S POCONO DINER	12/18/2024	1/2/2025	$ 237.29	15	$	3,559.35
10954	MA Kentucky	TST*SEDONA TAPHOUSE - LE	1/6/2025	1/17/2025	$ 47.00	11	$	517.00
10955	MA Kentucky	BLUE HORSE CAFE	1/5/2025	1/17/2025	$ 37.10	12	$	445.20
10956	MA Kentucky	THE LOBBY BAR	1/5/2025	1/17/2025	$ 25.14	12	$	301.68
10957	MA Kentucky	HILTON GARDEN INN	1/7/2025	1/17/2025	$ 130.76	10	$	1,307.60
10958	Tool repair/Refreshments/Kentuck	AMICI PIZZA AND PASTA	1/10/2025	1/17/2025	$ 114.32	7	$	800.24
10959	Meeting Refreshments	DUNKIN #342918 Q35	1/21/2025	2/10/2025	$ 91.86	20	$	1,837.20
10960	Meeting Refreshments	DUNKIN #346041	1/30/2025	2/10/2025	$ 37.86	11	$	416.46
10961	NE Field Supv Mtq / Kentucky	TST*1818 DELI & CATERING	2/3/2025	2/13/2025	$ 159.64	10	$	1,596.40
10962	NE Field Supv Mtq / Kentucky	GLOW BEST WESTERN LEXI	1/8/2025	2/13/2025	$ 169.19	36	$	6,090.84
10963	Mtq/Storm/Material	IHOP #5649	2/18/2025	2/28/2025	$ 98.66	10	$	986.60
10964	Mtq/Storm/Material	IHOP #5649	2/17/2025	2/28/2025	$ 13.77	11	$	151.47
10965	Material/Safety Forum/Safety Mtq	BILLY'S POCONO DINER	2/28/2025	3/14/2025	$ 329.39	14	$	4,611.46
10966	Material/Safety Forum/Safety Mtq	TST* TRIO BAR AND GRILL	3/4/2025	3/14/2025	$ 87.13	10	$	871.30
10967	Safety Stand Down	DUNKIN #342918 Q35	3/11/2025	3/21/2025	$ 50.23	10	$	502.30
10968	Storm meals/snacks	SQ *BUCKTOWN DINER	3/17/2025	3/28/2025	$ 13.86	11	$	152.46
10969	Storm meals/snacks	TONYS ON THE MOUNTAIN	3/16/2025	3/28/2025	$ 18.60	12	$	223.20
10970	Storm meals/snacks	WAWA 8162	3/18/2025	3/28/2025	$ 18.93	10	$	189.30
10971	Storm meals/snacks	WENDY'S RESTAURANT	3/17/2025	3/28/2025	$ 21.59	11	$	237.49
10972	Storm meals/snacks	TST*1818 DELI & CATERING	3/21/2025	4/3/2025	$ 122.41	13	$	1,591.33
10973	Storm meals/snacks	FIRST PLACE CAFE	3/21/2025	4/3/2025	$ 71.43	13	$	928.59
10974	Storm meals/snacks	SPOOKY NOOK SPORTS INC HO	3/3/2025	4/3/2025	$ 143.19	31	$	4,438.89
10975	Storm meals/snacks	SPOOKY NOOK SPORTS INC HO	3/3/2025	4/3/2025	$ 143.19	31	$	4,438.89
10976	Bucket Truck Rescue	CAROUSEL DAIRY BAR & CAFE	4/1/2025	4/8/2025	$ 58.15	7	$	407.05
10977	Safety Mtq - Breakfast	BILLY'S POCONO DINER	4/7/2025	4/22/2025	$ 199.03	15	$	2,985.45
10978	Storm meals/snacks/ Meeting	TST*1818 DELI & CATERING	4/16/2025	5/19/2025	$ 53.75	33	$	1,773.75
10979	Storm meals/snacks/ Meeting	TST*1818 DELI & CATERING	4/25/2025	5/19/2025	$ 40.27	24	$	966.48
10980	Storm meals/snacks/ Meeting	BROTHER BRUNO'S	4/27/2025	5/19/2025	$ 202.57	22	$	4,456.54
10981	Manager Mtq	TST*NICKS BIG BELLY DEL	5/7/2025	5/19/2025	$ 51.81	12	$	621.72
10982	Storm / BJO	TST*1818 DELI & CATERING	5/17/2025	6/2/2025	$ 66.38	16	$	1,062.08
10983	Storm / BJO	DUNKIN #362661	5/12/2025	6/2/2025	$ 63.51	21	$	1,333.71
10984	Storm meal-Lineman Appr brkfst	WENDY'S RESTAURANT	5/31/2025	6/10/2025	$ 17.35	10	$	173.50
10985	Storm meal-Lineman Appr brkfst	CHAT-N-CHEW CAFE	5/23/2025	6/10/2025	$ 233.58	18	$	4,204.44
10986	Hand warmers	ZORO TOOLS INC	1/17/2025	1/28/2025	$ 258.78	11	$	2,846.58
10987	Team Lunch	TST* CHILANGO'S AUTHENTIC	4/17/2025	4/21/2025	$ 58.26	4	$	233.04
10988	Team Lunch	SQ *JD'S STEAKS, LLC	6/13/2025	6/24/2025	$ 63.16	11	$	694.76
10989	12-12-24 - 12-19-24		12/12/2024	1/13/2025	$ 112.56	32	$	3,601.92
10990	12-12-24 - 12-19-24		12/18/2024	1/13/2025	$ 112.56	26	$	2,926.56
10991	12-12-24 - 12-19-24		12/19/2024	1/13/2025	$ 142.04	25	$	3,551.00
10992	12-12-24 - 12-19-24	PA TURNPIKE	12/19/2024	1/13/2025	$ 11.30	25	$	282.50
10993	01/08/25 - 02/14/25		1/8/2025	3/1/2025	$ 117.60	52	$	6,115.20
10994	01/08/25 - 02/14/25		1/28/2025	3/1/2025	$ 120.40	32	$	3,852.80
10995	01/08/25 - 02/14/25		2/11/2025	3/1/2025	$ 91.00	18	$	1,638.00
10996	01/08/25 - 02/14/25		2/14/2025	3/1/2025	$ 107.80	15	$	1,617.00
10997	STORM DUTY 02-17-25		2/17/2025	3/1/2025	$ 56.00	12	$	672.00
10998	STORM DUTY 02-17-25	PA TURNPIKE	2/17/2025	3/1/2025	$ 3.86	12	$	46.32
10999	02-19-25 - 03-21-25		2/19/2025	4/7/2025	$ 77.00	47	$	3,619.00
11000	02-19-25 - 03-21-25		2/20/2025	4/7/2025	$ 165.20	46	$	7,599.20
11001	02-19-25 - 03-21-25		2/26/2025	4/7/2025	$ 58.80	40	$	2,352.00
11002	02-19-25 - 03-21-25		2/26/2025	4/7/2025	$ 58.80	40	$	2,352.00
11003	02-19-25 - 03-21-25		3/11/2025	4/7/2025	$ 52.50	27	$	1,417.50
11004	02-19-25 - 03-21-25		3/11/2025	4/7/2025	$ 52.50	27	$	1,417.50
11005	02-19-25 - 03-21-25		3/19/2025	4/7/2025	$ 117.60	19	$	2,234.40
11006	02-19-25 - 03-21-25		3/21/2025	4/7/2025	$ 91.70	17	$	1,558.90
11007	02-19-25 - 03-21-25	PA TURNPIKE	3/21/2025	4/7/2025	$ 12.00	17	$	204.00
11008	03-26-25 - 04-10-25		3/26/2025	4/21/2025	$ 102.20	26	$	2,657.20
11009	03-26-25 - 04-10-25		3/31/2025	4/21/2025	$ 117.60	21	$	2,469.60
11010	03-26-25 - 04-10-25		4/2/2025	4/21/2025	$ 57.40	19	$	1,090.60
11011	03-26-25 - 04-10-25		4/2/2025	4/21/2025	$ 57.40	19	$	1,090.60
11012	03-26-25 - 04-10-25		4/8/2025	4/21/2025	$ 25.20	13	$	327.60
11013	03-26-25 - 04-10-25		4/10/2025	4/21/2025	$ 117.60	11	$	1,293.60
11014	04/23/25 - 06/19/25		4/23/2025	6/23/2025	$ 101.50	61	$	6,191.50
11015	04/23/25 - 06/19/25		5/8/2025	6/23/2025	$ 112.70	46	$	5,184.20
11016	04/23/25 - 06/19/25		5/23/2025	6/23/2025	$ 113.40	31	$	3,515.40
11017	04/23/25 - 06/19/25		5/28/2025	6/23/2025	$ 117.60	26	$	3,057.60
11018	04/23/25 - 06/19/25		6/4/2025	6/23/2025	$ 117.60	19	$	2,234.40
11019	04/23/25 - 06/19/25		6/11/2025	6/23/2025	$ 42.00	12	$	504.00
11020	04/23/25 - 06/19/25		6/12/2025	6/23/2025	$ 101.50	11	$	1,116.50
11021	04/23/25 - 06/19/25		6/19/2025	6/23/2025	$ 14.70	4	$	58.80
11022	Storm 13916462	Texas Roadhouse	4/30/2025	5/5/2025	$ 30.71	5	$	153.55
11023	Gross December 2024		12/3/2024	1/2/2025	$ 20.10	30	$	603.00
11024	Gross December 2024		12/6/2024	1/2/2025	$ 38.19	27	$	1,031.13
11025	Gross December 2024		12/9/2024	1/2/2025	$ 34.84	24	$	836.16
11026	Gross December 2024		12/11/2024	1/2/2025	$ 38.19	22	$	840.18
11027	Gross December 2024		12/12/2024	1/2/2025	$ 38.19	21	$	801.99
11028	Gross December 2024		12/13/2024	1/2/2025	$ 91.12	20	$	1,822.40
11029	Gross December 2024	pa turnpike	12/13/2024	1/2/2025	$ 10.40	20	$	208.00
11030	Gross December 2024		12/17/2024	1/2/2025	$ 38.86	16	$	621.76
11031	Gross December 2024		12/18/2024	1/2/2025	$ 55.61	15	$	834.15
11032	Gross December 2024	PA turn pike	12/18/2024	1/2/2025	$ 10.40	15	$	156.00
11033	Gross December 2024		12/19/2024	1/2/2025	$ 38.19	14	$	534.66
11034	Gross Jan 2025		1/8/2025	2/16/2025	$ 40.60	39	$	1,583.40
11035	Gross Jan 2025		1/9/2025	2/16/2025	$ 58.10	38	$	2,207.80
11036	Gross Jan 2025	pa turnpike	1/16/2025	2/16/2025	$ 10.40	31	$	322.40
11037	Gross Jan 2025		1/16/2025	2/16/2025	$ 21.00	31	$	651.00
11038	Gross Jan 2025		1/14/2025	2/16/2025	$ 21.00	33	$	693.00
11039	Gross Jan 2025		1/15/2025	2/16/2025	$ 40.60	32	$	1,299.20
11040	Gross Jan 2025		1/23/2025	2/16/2025	$ 73.50	24	$	1,764.00

11041	Gross Jan 2025	pa turnpike	1/23/2025	2/16/2025	$ 12.70	24	$ 304.80
11042	Gross Jan 2025		1/27/2025	2/16/2025	$ 39.90	20	$ 798.00
11043	Gross Jan 2025		1/24/2025	2/16/2025	$ 40.60	23	$ 933.80
11044	Gross Jan 2025		1/30/2025	2/16/2025	$ 21.00	17	$ 357.00
11045	Gross Feb 2025		2/4/2025	3/4/2025	$ 39.90	28	$ 1,117.20
11046	Gross Feb 2025		2/20/2025	3/4/2025	$ 21.00	12	$ 252.00
11047	Gross Feb 2025		2/19/2025	3/4/2025	$ 58.10	13	$ 755.30
11048	Gross Feb 2025	pa turnpike	2/19/2025	3/4/2025	$ 9.82	13	$ 127.66
11049	Gross Feb 2025		2/12/2025	3/4/2025	$ 21.00	20	$ 420.00
11050	Gross Feb 2025		2/24/2025	3/4/2025	$ 39.90	8	$ 319.20
11051	Gross Feb 2025		2/26/2025	3/4/2025	$ 21.00	6	$ 126.00
11052	Gross Feb 2025		2/27/2025	3/4/2025	$ 95.20	5	$ 476.00
11053	Gross Feb 2025	pa turnpike	2/27/2025	3/4/2025	$ 9.82	5	$ 49.10
11054	Gross Feb 2025		2/5/2025	3/4/2025	$ 21.00	27	$ 567.00
11055	Gross March 2025		3/20/2025	4/15/2025	$ 21.00	26	$ 546.00
11056	Gross March 2025		3/19/2025	4/15/2025	$ 37.10	27	$ 1,001.70
11057	Gross March 2025		3/12/2025	4/15/2025	$ 21.00	34	$ 714.00
11058	Gross March 2025		3/13/2025	4/15/2025	$ 35.70	33	$ 1,178.10
11059	Gross March 2025		3/5/2025	4/15/2025	$ 21.00	41	$ 861.00
11060	Gross March 2025		3/26/2025	4/15/2025	$ 39.90	20	$ 798.00
11061	Gross March 2025		3/27/2025	4/15/2025	$ 21.70	19	$ 412.30
11062	Gross March 2025		3/28/2025	4/15/2025	$ 37.10	18	$ 667.80
11063	Gross April 2025		4/1/2025	5/19/2025	$ 40.60	48	$ 1,948.80
11064	Gross April 2025		4/2/2025	5/19/2025	$ 33.60	47	$ 1,579.20
11065	Gross April 2025		4/3/2025	5/19/2025	$ 58.10	46	$ 2,672.60
11066	Gross April 2025	pa turnpike	4/3/2025	5/19/2025	$ 9.82	46	$ 451.72
11067	Gross April 2025		4/30/2025	5/19/2025	$ 39.90	19	$ 758.10
11068	Gross April 2025		4/29/2025	5/19/2025	$ 39.90	20	$ 798.00
11069	viper process map	PPL CATER	4/4/2025	4/15/2025	$ 649.99	11	$ 7,149.89
11070	Gross May 2025		5/1/2025	6/10/2025	$ 21.00	40	$ 840.00
11071	Gross May 2025		5/6/2025	6/10/2025	$ 21.00	35	$ 735.00
11072	Gross May 2025		5/8/2025	6/10/2025	$ 21.00	33	$ 693.00
11073	Gross May 2025		5/13/2025	6/10/2025	$ 21.00	28	$ 588.00
11074	Gross May 2025		5/15/2025	6/10/2025	$ 21.00	26	$ 546.00
11075	Gross May 2025		5/22/2025	6/10/2025	$ 21.00	19	$ 399.00
11076	Gross May 2025		5/29/2025	6/10/2025	$ 21.00	12	$ 252.00
11077	Gross May 2025		5/31/2025	6/10/2025	$ 57.40	10	$ 574.00
11078	5-31 PUC storm	JERSEY MIKES 8040	6/1/2025	6/24/2025	$ 295.95	23	$ 6,806.85
11079	5-31 PUC storm	MISSION BBQ ALLENTOWN-STO	5/31/2025	6/24/2025	$ 673.74	24	$ 16,169.76
11080	January Mileage		1/7/2025	1/31/2025	$ 121.10	24	$ 2,906.40
11081	January Mileage		1/8/2025	1/31/2025	$ 132.30	23	$ 3,042.90
11082	January Mileage		1/17/2025	1/31/2025	$ 13.30	14	$ 186.20
11083	February Mileage		2/13/2025	3/6/2025	$ 56.70	21	$ 1,190.70
11084	February Mileage	PA Turnpike	2/13/2025	3/6/2025	$ 2.95	21	$ 61.95
11085	February Mileage	PA Turnpike	2/13/2025	3/6/2025	$ 2.95	21	$ 61.95
11086	February Mileage		2/25/2025	3/6/2025	$ 121.10	9	$ 1,089.90
11087	February Mileage		2/26/2025	3/6/2025	$ 13.30	8	$ 106.40
11088	Storm 2025AF		2/16/2025	2/20/2025	$ 69.30	4	$ 277.20
11089	Storm 2025AF		2/17/2025	2/20/2025	$ 137.90	3	$ 413.70
11090	Storm 2025AF		2/18/2025	2/20/2025	$ 59.50	2	$ 119.00
11091	March Mileage		3/5/2025	4/8/2025	$ 121.10	34	$ 4,117.40
11092	March Mileage		3/12/2025	4/8/2025	$ 10.50	27	$ 283.50
11093	Storm 2025AJ		3/17/2025	4/8/2025	$ 119.70	22	$ 2,633.40
11094	April Mileage		4/1/2025	5/2/2025	$ 56.70	31	$ 1,757.70
11095	April Mileage	PA Turnpike	4/1/2025	5/2/2025	$ 2.90	31	$ 89.90
11096	April Mileage	PA Turnpike	4/1/2025	5/2/2025	$ 2.90	31	$ 89.90
11097	April Mileage		4/24/2025	5/2/2025	$ 10.50	8	$ 84.00
11098	DVPQ Meeting		4/3/2025	4/11/2025	$ 84.00	8	$ 672.00
11099	DVPQ Meeting	PA Turnpike	4/3/2025	4/11/2025	$ 2.95	8	$ 23.60
11100	DVPQ Meeting	PA Turnpike	4/3/2025	4/11/2025	$ 7.86	8	$ 62.88
11101	DVPQ Meeting	DVPQ	4/3/2025	4/11/2025	$ 55.00	8	$ 440.00
11102	Storm 4-16		4/16/2025	4/18/2025	$ 119.70	2	$ 239.40
11103	May Mileage		5/14/2025	6/2/2025	$ 14.00	19	$ 266.00
11104	May Mileage		5/21/2025	6/2/2025	$ 66.50	12	$ 798.00
11105	May Mileage		5/30/2025	6/2/2025	$ 121.10	3	$ 363.30
11106	Nick's Big Belly Deli	TST*NICKS BIG BELLY DEL	2/17/2025	2/24/2025	$ 45.25	7	$ 316.75
11107	El Cocinero Restaurant	EL CONCINERO RESTAURANT	2/17/2025	2/24/2025	$ 24.61	7	$ 172.27
11108	Taqueria El Mexicanito	TAQUERIA EL MEXICANITO	2/16/2025	2/26/2025	$ 81.69	10	$ 816.90
11109	The Penn Strod - Pocono Hotel	THE PENN STROUD	11/16/2024	2/26/2025	$ 202.50	102	$ 20,655.00
11110	The Penn Strod - Pocono Hotel	THE PENN STROUD	11/16/2024	2/26/2025	$ 28.68	102	$ 2,925.36
11111	The Penn Strod - Pocono Hotel	THE PENN STROUD	11/17/2024	2/26/2025	$ 116.10	101	$ 11,726.10
11112	Booking Protection Plan	HOTELCOM72061293460767	2/14/2025	2/26/2025	$ 19.97	12	$ 239.64
11113	Storm Lodge	HOTELCOM72061293139177	2/13/2025	3/13/2025	$ 16.52	28	$ 462.56
11114	Jersey Mike's	JERSEY MIKES 8040	5/17/2025	5/23/2025	$ 27.83	6	$ 166.98
11115	EAP Conference	WWW.ENERGYPA.ORG	2/10/2025	2/16/2025	$ 216.00	6	$ 1,296.00
11116	EAP Conference	SHEETZ 0133	4/9/2025	4/17/2025	$ 15.75	8	$ 126.00
11117	EAP Conference	DoubleTree Hotels	4/7/2025	4/17/2025	$ 171.43	10	$ 1,714.30
11118	EAP Conference	DoubleTree Hotels	4/7/2025	4/17/2025	$ 24.00	10	$ 240.00
11119	EAP Conference	DoubleTree Hotels	4/8/2025	4/17/2025	$ 256.55	9	$ 2,308.95
11120	EAP Conference	DoubleTree Hotels	4/8/2025	4/17/2025	$ 35.92	9	$ 323.28
11121	SUS Turnover	MARZONI'S (SELLINSGROVE)	4/29/2025	5/5/2025	$ 75.32	6	$ 451.92
11122	Sunbury Mileage		4/29/2025	5/9/2025	$ 107.80	10	$ 1,078.00
11123	C.C.C.	Holiday Inn	2/15/2025	3/7/2025	$ 179.00	20	$ 3,580.00
11124	C.C.C.	Holiday Inn	2/15/2025	3/7/2025	$ 17.90	20	$ 358.00
11125	C.C.C.	Holiday Inn	4/23/2025	5/8/2025	$ 160.55	15	$ 2,408.25
11126	C.C.C.	Holiday Inn	4/23/2025	5/8/2025	$ 16.05	15	$ 240.75
11127	C.C.C.	Holiday Inn	4/24/2025	5/8/2025	$ 136.80	14	$ 1,915.20
11128	C.C.C.	Holiday Inn	4/24/2025	5/8/2025	$ 13.68	14	$ 191.52
11129	HAAS 12/6/24-12/30/24		12/6/2024	1/13/2025	$ 34.84	38	$ 1,323.92
11130	HAAS 12/6/24-12/30/24		12/12/2024	1/13/2025	$ 12.06	32	$ 385.92
11131	HAAS 12/6/24-12/30/24		12/13/2024	1/13/2025	$ 75.04	31	$ 2,326.24
11132	HAAS 12/6/24-12/30/24		12/23/2024	1/13/2025	$ 108.54	21	$ 2,279.34
11133	HAAS 12/6/24-12/30/24		12/30/2024	1/13/2025	$ 61.98	14	$ 867.65
11134	HAAS 12/6/24-12/30/24		12/30/2024	1/13/2025	$ 61.98	14	$ 867.65
11135	HAAS 1/3/25-1/30-25		1/3/2025	2/11/2025	$ 12.60	39	$ 491.40
11136	HAAS 1/3/25-1/30-25		1/7/2025	2/11/2025	$ 117.60	35	$ 4,116.00
11137	HAAS 1/3/25-1/30-25		1/9/2025	2/11/2025	$ 79.80	33	$ 2,633.40
11138	HAAS 1/3/25-1/30-25		1/21/2025	2/11/2025	$ 33.60	21	$ 705.60
11139	HAAS 1/3/25-1/30-25		1/23/2025	2/11/2025	$ 37.80	19	$ 718.20
11140	HAAS 1/3/25-1/30-25		1/24/2025	2/11/2025	$ 60.90	18	$ 1,096.20
11141	HAAS 1/3/25-1/30-25		1/28/2025	2/11/2025	$ 42.00	14	$ 588.00
11142	HAAS 1/3/25-1/30-25		1/29/2025	2/11/2025	$ 145.60	13	$ 1,892.80
11143	HAAS 1/3/25-1/30-25		1/30/2025	2/11/2025	$ 79.80	12	$ 957.60
11144	HAAS 2/5/25-2/28/25		2/5/2025	3/1/2025	$ 84.70	24	$ 2,032.80
11145	HAAS 2/5/25-2/28/25		2/7/2025	3/1/2025	$ 42.70	22	$ 939.40
11146	HAAS 2/5/25-2/28/25		2/13/2025	3/1/2025	$ 84.70	16	$ 1,355.20
11147	HAAS 2/5/25-2/28/25		2/14/2025	3/1/2025	$ 57.40	15	$ 861.00
11148	HAAS 2/5/25-2/28/25		2/17/2025	3/1/2025	$ 42.00	12	$ 504.00
11149	HAAS 2/5/25-2/28/25		2/19/2025	3/1/2025	$ 121.80	10	$ 1,218.00
11150	HAAS 2/5/25-2/28/25		2/20/2025	3/1/2025	$ 33.60	9	$ 302.40
11151	HAAS 2/5/25-2/28/25		2/21/2025	3/1/2025	$ 97.30	8	$ 778.40
11152	HAAS 2/5/25-2/28/25		2/26/2025	3/1/2025	$ 12.60	3	$ 37.80
11153	HAAS 2/5/25-2/28/25		2/27/2025	3/1/2025	$ 12.60	2	$ 25.20

11154	HAAS 2/5/25-2/28/25		2/28/2025	3/1/2025	$ 99.40	1	$ 99.40
11155	HAAS 3/3/25-4/3/25		3/3/2025	4/11/2025	$ 58.10	39	$ 2,265.90
11156	HAAS 3/3/25-4/3/25		3/5/2025	4/11/2025	$ 33.60	37	$ 1,243.20
11157	HAAS 3/3/25-4/3/25		3/7/2025	4/11/2025	$ 60.90	35	$ 2,131.50
11158	HAAS 3/3/25-4/3/25		3/10/2025	4/11/2025	$ 42.00	32	$ 1,344.00
11159	HAAS 3/3/25-4/3/25		3/11/2025	4/11/2025	$ 10.50	31	$ 325.50
11160	HAAS 3/3/25-4/3/25		3/12/2025	4/11/2025	$ 78.40	30	$ 2,352.00
11161	HAAS 3/3/25-4/3/25		3/13/2025	4/11/2025	$ 84.70	29	$ 2,456.30
11162	HAAS 3/3/25-4/3/25		3/19/2025	4/11/2025	$ 143.50	23	$ 3,300.50
11163	HAAS 3/3/25-4/3/25		3/20/2025	4/11/2025	$ 79.80	22	$ 1,755.60
11164	HAAS 3/3/25-4/3/25		3/26/2025	4/11/2025	$ 12.60	16	$ 201.60
11165	HAAS 3/3/25-4/3/25		4/2/2025	4/11/2025	$ 59.50	9	$ 535.50
11166	HAAS 3/3/25-4/3/25		4/3/2025	4/11/2025	$ 60.90	8	$ 487.20
11167	HAAS 4/4/25-5/1/25		4/4/2025	5/5/2025	$ 62.30	31	$ 1,931.30
11168	HAAS 4/4/25-5/1/25		4/8/2025	5/5/2025	$ 33.60	27	$ 907.20
11169	HAAS 4/4/25-5/1/25		4/9/2025	5/5/2025	$ 64.40	26	$ 1,674.40
11170	HAAS 4/4/25-5/1/25		4/10/2025	5/5/2025	$ 45.50	25	$ 1,137.50
11171	HAAS 4/4/25-5/1/25		4/14/2025	5/5/2025	$ 156.80	21	$ 3,292.80
11172	HAAS 4/4/25-5/1/25		4/16/2025	5/5/2025	$ 120.40	19	$ 2,287.60
11173	HAAS 4/4/25-5/1/25		4/17/2025	5/5/2025	$ 42.70	18	$ 768.60
11174	HAAS 4/4/25-5/1/25		4/22/2025	5/5/2025	$ 15.40	13	$ 200.20
11175	HAAS 4/4/25-5/1/25		4/23/2025	5/5/2025	$ 38.50	12	$ 462.00
11176	HAAS 4/4/25-5/1/25		4/25/2025	5/5/2025	$ 60.90	10	$ 609.00
11177	HAAS 4/4/25-5/1/25		5/1/2025	5/5/2025	$ 59.50	4	$ 238.00
11178	HAAS 5/2/25-5/29/25		5/2/2025	6/10/2025	$ 38.50	39	$ 1,501.50
11179	HAAS 5/2/25-5/29/25		5/14/2025	6/10/2025	$ 38.50	27	$ 1,039.50
11180	HAAS 5/2/25-5/29/25		5/15/2025	6/10/2025	$ 79.80	26	$ 2,074.80
11181	HAAS 5/2/25-5/29/25		5/21/2025	6/10/2025	$ 60.90	20	$ 1,218.00
11182	HAAS 5/2/25-5/29/25		5/28/2025	6/10/2025	$ 84.70	13	$ 1,101.10
11183	HAAS 5/2/25-5/29/25		5/29/2025	6/10/2025	$ 62.30	12	$ 747.60
11184	Travel to LEHSC		12/17/2024	1/28/2025	$ 101.17	42	$ 4,249.14
11185	PPL EU Safety Meeting		1/8/2025	1/28/2025	$ 107.10	20	$ 2,142.00
11186	Storm Drill		1/27/2025	1/31/2025	$ 106.40	4	$ 425.60
11187	Engineering meeting @ walbert		1/28/2025	1/31/2025	$ 107.10	3	$ 321.30
11188	Design Supv Travel - April 2025		4/9/2025	5/8/2025	$ 30.10	29	$ 872.90
11189	Design Supv Travel - April 2025		4/23/2025	5/8/2025	$ 30.10	15	$ 451.50
11190	Storm Drill - March/ April		4/30/2025	5/8/2025	$ 105.70	8	$ 845.60
11191	Storm Drill - March/ April		3/26/2025	5/8/2025	$ 105.70	43	$ 4,545.10
11192	Developers Forum		4/29/2025	5/8/2025	$ 107.10	9	$ 963.90
11193	HAR Design Team - Safety Lunch	Panera	5/7/2025	5/8/2025	$ 99.43	1	$ 99.43
11194	HAR Design Team - Safety Lunch	Neato Burrito	5/7/2025	5/8/2025	$ 61.64	1	$ 61.64
11195	All hands meeting - drinks	Weis Markets	5/13/2025	5/28/2025	$ 73.92	15	$ 1,108.80
11196	All hands meeting @ LANSC		5/13/2025	5/23/2025	$ 46.20	10	$ 462.00
11197	Storm 6/1/25		5/31/2025	6/3/2025	$ 110.60	3	$ 331.80
11198	MARC Training		6/10/2025	6/19/2025	$ 107.10	9	$ 963.90
11199	MARC Training		6/11/2025	6/19/2025	$ 107.10	8	$ 856.80
11200	MARC Training		6/12/2025	6/19/2025	$ 107.10	7	$ 749.70
11201	Open House		5/27/2025	6/9/2025	$ 67.90	13	$ 882.70
11202	Mileage Reimbursement		5/30/2025	6/12/2025	$ 46.20	13	$ 600.60
11203	Mileage Reimbursement 6-3		6/3/2025	6/9/2025	$ 121.10	6	$ 726.60
11204	Mileage Reimbursement - 6-5		6/5/2025	6/9/2025	$ 161.70	4	$ 646.80
11205	Lodging for MARC Training	Hilton Garden Inn	1/7/2025	1/15/2025	$ 73.00	8	$ 584.00
11206	Lodging for MARC Training	Hilton Garden Inn	1/7/2025	1/15/2025	$ 16.54	8	$ 132.32
11207	Lodging for MARC Training	Hilton Garden Inn	1/8/2025	1/15/2025	$ 73.00	7	$ 511.00
11208	Lodging for MARC Training	Hilton Garden Inn	1/8/2025	1/15/2025	$ 16.54	7	$ 115.78
11209	Storm - Supper for crew	TST*BROTHERS PIZZERIA N	2/16/2025	2/20/2025	$ 175.39	4	$ 701.56
11210	Supper	Yankee Doodle	2/17/2025	2/20/2025	$ 47.56	3	$ 142.68
11211	Lodging	Hilton Garden Inn	2/17/2025	2/20/2025	$ 140.06	3	$ 420.18
11212	Lodging	Hilton Garden Inn	2/17/2025	2/20/2025	$ 8.40	3	$ 25.20
11213	Lodging	Hilton Garden Inn	2/17/2025	2/20/2025	$ 7.00	3	$ 21.00
11214	Breakfast	McDonald's Restaurant	2/18/2025	2/20/2025	$ 22.21	2	$ 44.42
11215	Storm Housing	Hilton Hotels	2/17/2025	2/27/2025	$ 140.06	10	$ 1,400.60
11216	Storm Housing	Hilton Hotels	2/17/2025	2/27/2025	$ 8.40	10	$ 84.00
11217	Storm Housing	Hilton Hotels	2/17/2025	2/27/2025	$ 7.00	10	$ 70.00
11218	Storm Breakfast	MCDONALD'S F16316	2/18/2025	2/27/2025	$ 22.21	9	$ 199.89
11219	Breakfast	RANCH HOUSE RESTAURANT	2/27/2025	3/6/2025	$ 246.58	7	$ 1,726.06
11220	Overnight stay	Holiday Inn	2/25/2025	3/6/2025	$ 99.00	9	$ 891.00
11221	Overnight stay	Holiday Inn	2/25/2025	3/6/2025	$ 5.94	9	$ 53.46
11222	Overnight stay	Holiday Inn	2/25/2025	3/6/2025	$ 3.96	9	$ 35.64
11223	Meal	WENDY'S 19308	2/25/2025	3/6/2025	$ 15.14	9	$ 136.26
11224	Meal	STORE	2/26/2025	3/11/2025	$ 32.19	13	$ 418.47
11225	Storm Housing	Home2 Suites By Hilton Harrisburg Nc	3/17/2025	3/25/2025	$ 199.18	8	$ 1,593.44
11226	Storm Housing	Home2 Suites By Hilton Harrisburg Nc	3/17/2025	3/25/2025	$ 9.96	8	$ 79.68
11227	Storm Housing	Home2 Suites By Hilton Harrisburg Nc	3/17/2025	3/25/2025	$ 11.95	8	$ 95.60
11228	Storm Supper	PILOT 517	3/16/2025	3/25/2025	$ 21.50	9	$ 193.50
11229	Storm Lodging	Hilton Hotels	3/5/2025	3/27/2025	$ 158.86	22	$ 3,494.92
11230	Storm Lodging	Hilton Hotels	3/5/2025	3/27/2025	$ 17.47	22	$ 384.34
11231	Storm Lodging	Hilton Hotels	3/6/2025	3/27/2025	$ 158.86	21	$ 3,336.06
11232	Storm Lodging	Hilton Hotels	3/6/2025	3/27/2025	$ 17.47	21	$ 366.87
11233	Storm Dinner	SHEETZ 0461 00004614	3/6/2025	3/25/2025	$ 7.40	19	$ 140.60
11234	Breakfast	CRACKER BARREL #374 HARRI	3/17/2025	3/26/2025	$ 25.98	9	$ 233.82
11235	Refreshments	Dunkin'	3/25/2025	3/26/2025	$ 100.83	1	$ 100.83
11236	Storm Lodging	HOME2 SUITES HARRISBURG	3/17/2025	3/26/2025	$ 221.09	9	$ 1,989.81
11237	Meeting Refreshments	BREAD OF LIFE RESTAURA	3/27/2025	3/31/2025	$ 27.10	4	$ 108.40
11238	Monthly Safety Meeting Refreshme	BREAD OF LIFE RESTAURA	3/26/2025	3/31/2025	$ 116.84	5	$ 584.20
11239	CPR Refresher Training	DUNKIN #363171	3/25/2025	3/31/2025	$ 100.83	6	$ 604.98
11240	Training Refreshments	Dunkin	4/1/2025	4/1/2025	$ 81.58	0	$ -
11241	Lunch	RANCH HOUSE RESTAURANT	4/23/2025	5/6/2025	$ 280.00	13	$ 3,640.00
11242	Meeting Refreshments	DUNKIN #363171	4/1/2025	4/30/2025	$ 81.58	29	$ 2,365.82
11243	Storm Housing	EXPEDIA 72062863038782	5/6/2025	5/20/2025	$ 123.75	14	$ 1,732.50
11244	Meal	TST* BROTHER'S PIZZERIA N	5/6/2025	5/22/2025	$ 200.90	16	$ 3,214.40
11245	Breakfast	BREAD OF LIFE RESTAURA	5/21/2025	5/29/2025	$ 116.10	8	$ 928.80
11246	Breakfast	GIANT	6/21/2024	5/29/2025	$ 190.90	342	$ 65,287.80
11247	Kalahari	Kalahari	2/18/2025	2/24/2025	$ 25.14	6	$ 150.84
11248	3 27 2025	PENNSYLVANIA ONE CALL	3/20/2025	3/31/2025	$ 10,000.00	11	$ 110,000.00
11249	Tolls	PTC EZ PASS AUTO RE.	12/19/2024	1/8/2025	$ 100.00	20	$ 2,000.00
11250	farlows	TST* FARLOW SUB SHOP	5/1/2025	5/8/2025	$ 139.59	7	$ 977.13
11251	Tolls	PTC EZ PASS AUTO RE.	6/7/2025	6/16/2025	$ 100.00	9	$ 900.00
11252	Storm Expenses	BIAGGIO PIZZERIA ONLINE	3/6/2025	5/28/2025	$ 190.52	83	$ 15,813.16
11253	Storm Expenses	WEIS MARKETS #181 S	3/5/2025	5/28/2025	$ 124.90	84	$ 10,491.60
11254	Storm Expenses	WEIS MARKETS #181 S	3/5/2025	5/28/2025	$ 48.47	84	$ 4,071.48
11255	Team Breakfast	Starlite Diner	2/28/2025	3/10/2025	$ 67.00	10	$ 670.00
11256	S.E.E Conference Registration	S.E.E.	3/21/2025	5/6/2025	$ 370.00	46	$ 17,020.00
11257	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/28/2025	5/6/2025	$ 169.00	8	$ 1,352.00
11258	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/28/2025	5/6/2025	$ 24.66	8	$ 197.28
11259	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/29/2025	5/6/2025	$ 169.00	7	$ 1,183.00
11260	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/29/2025	5/6/2025	$ 24.66	7	$ 172.62
11261	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/30/2025	5/6/2025	$ 169.00	6	$ 1,014.00
11262	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/30/2025	5/6/2025	$ 24.66	6	$ 147.96
11263	S.E.E Conference Registration	American Airlines	3/21/2025	5/6/2025	$ 608.68	46	$ 27,999.28
11264	S.E.E Conference Registration	Renaissance Mobile Riverview Plaza H	4/29/2025	5/6/2025	$ 30.00	7	$ 210.00
11265	Travel - Meal	Bang Bang Hibachi	5/1/2025	5/6/2025	$ 17.97	5	$ 89.85
11266	sally pursells	SALLY PURSELL S COUNTRY I	12/19/2024	1/14/2025	$ 142.05	26	$ 3,693.30

11267	lunas pittza	LUNAS HAZELTON PIZZERI	2/26/2025	3/5/2025	$	95.14	7	$ 665.98
11268	lunas pittza	LUNAS HAZELTON PIZZERI	2/26/2025	3/5/2025	$	19.65	7	$ 137.55
11269	lunas pittza	LUNAS HAZELTON PIZZERI	3/26/2025	4/11/2025	$	122.15	16	$ 1,954.40
11270	lunas pittza	LUNAS HAZELTON PIZZERI	4/8/2025	4/29/2025	$	149.29	21	$ 3,135.09
11271	lunas pittza	LUNAS HAZELTON PIZZERI	4/24/2025	4/29/2025	$	167.84	5	$ 839.20
11272	lunas pittza	LUNAS HAZELTON PIZZERI	5/30/2025	6/11/2025	$	99.20	12	$ 1,190.40
11273	Dec expenses		12/5/2024	1/2/2025	$	80.40	28	$ 2,251.20
11274	Dec expenses		12/19/2024	1/2/2025	$	80.40	14	$ 1,125.60
11275	Jan expenses		1/8/2025	2/6/2025	$	84.00	29	$ 2,436.00
11276	Jan expenses		1/14/2025	2/6/2025	$	84.00	23	$ 1,932.00
11277	Jan expenses		1/15/2025	2/6/2025	$	84.00	22	$ 1,848.00
11278	Jan expenses		1/30/2025	2/6/2025	$	82.60	7	$ 578.20
11279	Jan expenses		1/28/2025	2/6/2025	$	82.60	9	$ 743.40
11280	Feb Expenses		2/25/2025	3/3/2025	$	84.00	6	$ 504.00
11281	March exp		3/16/2025	4/10/2025	$	84.00	25	$ 2,100.00
11282	March exp		3/27/2025	4/10/2025	$	84.00	14	$ 1,176.00
11283	may expense		5/1/2025	6/4/2025	$	84.00	34	$ 2,856.00
11284	may expense		5/30/2025	6/4/2025	$	84.00	5	$ 420.00
11285	RTC Supervisor Dinner	TAP AT HUMBOLDT BEER DEPO	10/30/2024	1/6/2025	$	125.81	68	$ 8,555.08
11286	Northeast Region RTC Safety Mtg	NEW YORK PIZZA AND FAMILY	12/19/2024	2/25/2025	$	168.68	68	$ 11,470.24
11287	Safety Mtg	TEXAS ROADHOUSE #2088	1/28/2025	2/25/2025	$	227.16	28	$ 6,360.48
11288	Safety Mtg	SQ *THE BOATHOUSE	3/11/2025	6/25/2025	$	116.38	106	$ 12,336.28
11289	Storm meals/snacks / Safety Mtg	PAULIES HOTDOGS	5/29/2025	6/25/2025	$	50.89	27	$ 1,374.03
11290	Storm meals/snacks / Safety Mtg	VIEWMONT DINER	6/1/2025	6/25/2025	$	57.46	24	$ 1,379.04
11291	Curts Smokin Ribs	CURTS SMOKIN RIBS	12/20/2024	1/6/2025	$	153.49	17	$ 2,609.33
11292	Dunkin Donuts	DUNKIN #303641 Q35	2/4/2025	2/16/2025	$	45.31	12	$ 543.72
11293	Original Italian Pizza	Original Italian Pizza	2/28/2025	3/19/2025	$	88.96	19	$ 1,690.24
11294	CPR/First Aid/AED TRG	DUNKIN #365469	3/13/2025	3/24/2025	$	48.23	11	$ 530.53
11295	Bucket Truck Self Rescue TRG	DUNKIN #365469	3/20/2025	3/24/2025	$	38.97	4	$ 155.88
11296	Dunkin	DUNKIN #365149	3/21/2025	4/3/2025	$	24.98	13	$ 324.74
11297	Dunkin	DUNKIN #365469	3/27/2025	4/3/2025	$	25.98	7	$ 181.86
11298	McDonalds	McDonalds	4/8/2025	4/22/2025	$	10.17	14	$ 142.38
11299	Pizza to Go	PIZZA TO GO	4/28/2025	6/2/2025	$	48.36	35	$ 1,692.60
11300	Donuts for Lehigh crews	DUNKIN #364372	5/1/2025	5/5/2025	$	8.49	4	$ 33.96
11301	LTN Engineering Walkdown Meeting	TST* EL SOL MEXICAN RESTA	5/7/2025	5/12/2025	$	98.28	5	$ 491.40
11302	Breakfast Donuts for LAN LTN	TST*W DONUTS - LANCASTER	5/30/2025	6/9/2025	$	32.60	10	$ 326.00
11303	North Safety Meeting - Toll Road	PTC EZPASS CSC WEB IVR	6/3/2025	6/9/2025	$	12.00	6	$ 72.00
11304	Allentown Parking	ALLENTOWN PARKING KIOSK 2	6/2/2025	6/9/2025	$	1.00	7	$ 7.00
11305	LAN Parking	LANCASTER PARKING AUTHORI	6/5/2025	6/16/2025	$	2.50	11	$ 27.50
11306	LEH 17-1 Event	WAWA 8078	6/10/2025	6/16/2025	$	12.45	6	$ 74.70
11307	LEH 17-1 Event	TIKI BOWLS	6/10/2025	6/16/2025	$	13.91	6	$ 83.46
11308	LEH 17-1 Event	Holiday Inn	6/9/2025	6/16/2025	$	149.00	7	$ 1,043.00
11309	LEH 17-1 Event	Holiday Inn	6/9/2025	6/16/2025	$	14.90	7	$ 104.30
11310	Kalahari resort	Kalahari	2/18/2025	3/3/2025	$	48.00	13	$ 624.00
11311	Dandy Minimart	Dandy Minimart	2/17/2025	2/24/2025	$	11.40	7	$ 79.80
11312	Roman High 2-11-2025	TRC	2/3/2025	2/13/2025	$	1,050.00	10	$ 10,500.00
11313	High - Hotel Expense Report	Fairfield by Marriott	4/15/2025	4/23/2025	$	149.00	8	$ 1,192.00
11314	High - Hotel Expense Report	Fairfield by Marriott	4/15/2025	4/23/2025	$	8.94	8	$ 71.52
11315	High - Hotel Expense Report	Fairfield by Marriott	4/15/2025	4/23/2025	$	7.45	8	$ 59.60
11316	Draft Day Refreshments	GIANT 6043	2/2/2025	2/13/2025	$	25.96	11	$ 285.56
11317	2/16/25 Storm	COSTCO WHSE#1211	2/17/2025	2/25/2025	$	56.64	8	$ 453.12
11318	2/16/25 Storm	WEGMANS ALLENTOWN #79	2/17/2025	2/25/2025	$	191.89	8	$ 1,535.12
11319	March Field Visits		3/12/2025	4/4/2025	$	13.30	23	$ 305.90
11320	March Field Visits		3/18/2025	4/4/2025	$	2.10	17	$ 35.70
11321	3/16/2025 Storm	JERSEY MIKES ONLINE UC	3/16/2025	3/26/2025	$	42.67	10	$ 426.70
11322	3/16/2025 Storm	LEHIGH SERVICE	3/17/2025	3/26/2025	$	7.82	9	$ 70.38
11323	3/16/2025 Storm	WALLYS DELI	3/17/2025	3/26/2025	$	250.90	9	$ 2,258.10
11324	3/16/2025 Storm	TST*CRISPY SPICE	3/17/2025	3/26/2025	$	382.66	9	$ 3,443.94
11325	ASCE SEI Conference Registration	ASCE PURCHASING	3/26/2025	4/4/2025	$	875.00	9	$ 7,875.00
11326	SEI ETS Conference Hotel Deposit	Hilton Hotels	3/25/2025	4/4/2025	$	259.00	10	$ 2,590.00
11327	2025-04-15 Storm Expenses	COSTCO WHSE#1211	4/16/2025	4/30/2025	$	244.27	14	$ 3,419.78
11328	Wildlands Volunteering Snacks	GIANT 6043	4/22/2025	4/30/2025	$	57.14	8	$ 457.12
11329	Wildlands Volunteering Snacks	GIANT 6043	4/22/2025	4/30/2025	$	(60.76)	8	$ (486.08)
11330	May Field Visits		5/29/2025	6/2/2025	$	28.88	4	$ 115.50
11331	May Field Visits		5/29/2025	6/2/2025	$	28.88	4	$ 115.50
11332	May Field Visits		5/29/2025	6/2/2025	$	28.88	4	$ 115.50
11333	May Field Visits		5/29/2025	6/2/2025	$	28.88	4	$ 115.50
11334	Business meeting		3/5/2025	3/12/2025	$	101.50	7	$ 710.50
11335	Business meeting		7/24/2024	3/24/2025	$	97.15	243	$ 23,607.45
11336	Jeff All Hands		6/6/2025	6/23/2025	$	101.50	17	$ 1,725.50
11337	PPL Storm Drill		6/17/2025	6/23/2025	$	101.50	6	$ 609.00
11338	Business meeting		6/24/2025	6/26/2025	$	101.50	2	$ 203.00
11339	Safety Visit - Refreshments	DUNKIN #303623 Q35	1/13/2025	1/28/2025	$	41.70	15	$ 625.50
11340	Safety Meeting	NAPS PIZZA	1/31/2025	2/25/2025	$	164.34	25	$ 4,108.50
11341	Safety Observation Meal	BERWICK ORIGINAL ITALIAN	2/19/2025	3/3/2025	$	137.37	12	$ 1,648.44
11342	Bucket Truck Self Rescue TRG	HOGS HOLLOW SALOON	3/13/2025	3/24/2025	$	69.92	11	$ 769.09
11343	Bucket Truck Self Rescue TRG	HOGS HOLLOW SALOON	3/13/2025	3/24/2025	$	227.60	11	$ 2,503.63
11344	April Safety Meeting 2025	CPP*UNIDA PIZZA - BLOOMSB	4/15/2025	5/1/2025	$	258.73	16	$ 4,139.68
11345	May Safety Meeting	GIANT 6287	5/25/2025	6/10/2025	$	73.00	16	$ 1,168.00
11346	Storm Mileage 2/17/2025		2/17/2025	2/19/2025	$	178.50	2	$ 357.00
11347	2/19/2025 Mileage Reimbursement		1/7/2025	2/24/2025	$	42.00	48	$ 2,016.00
11348	2/19/2025 Mileage Reimbursement		1/13/2025	2/24/2025	$	42.00	42	$ 1,764.00
11349	2/19/2025 Mileage Reimbursement		1/14/2025	2/24/2025	$	9.10	41	$ 373.10
11350	2/19/2025 Mileage Reimbursement		1/15/2025	2/24/2025	$	15.40	40	$ 616.00
11351	2/19/2025 Mileage Reimbursement		1/22/2025	2/24/2025	$	16.10	33	$ 531.30
11352	2/19/2025 Mileage Reimbursement		1/23/2025	2/24/2025	$	2.80	32	$ 89.60
11353	2/19/2025 Mileage Reimbursement		2/5/2025	2/24/2025	$	46.90	19	$ 891.10
11354	2/19/2025 Mileage Reimbursement		2/7/2025	2/24/2025	$	16.10	17	$ 273.70
11355	2/19/2025 Mileage Reimbursement		2/12/2025	2/24/2025	$	14.70	12	$ 176.40
11356	2/19/2025 Mileage Reimbursement		2/18/2025	2/24/2025	$	42.70	6	$ 256.20
11357	2/19/2025 Mileage Reimbursement		2/19/2025	2/24/2025	$	39.90	5	$ 199.50
11358	2/19/2025 Mileage Reimbursement		2/20/2025	2/24/2025	$	46.90	4	$ 187.60
11359	4/3/25 Storm Training		4/3/2025	4/4/2025	$	94.50	1	$ 94.50
11360	4/4/2025 Mileage Reimbursement		2/24/2025	4/4/2025	$	37.80	39	$ 1,474.20
11361	4/4/2025 Mileage Reimbursement		2/25/2025	4/4/2025	$	7.00	38	$ 266.00
11362	4/4/2025 Mileage Reimbursement		2/26/2025	4/4/2025	$	42.00	37	$ 1,554.00
11363	4/4/2025 Mileage Reimbursement		2/27/2025	4/4/2025	$	51.80	36	$ 1,864.80
11364	4/4/2025 Mileage Reimbursement		3/4/2025	4/4/2025	$	48.30	31	$ 1,497.30
11365	4/4/2025 Mileage Reimbursement		3/3/2025	4/4/2025	$	9.10	32	$ 291.20
11366	4/4/2025 Mileage Reimbursement		3/6/2025	4/4/2025	$	9.10	29	$ 263.90
11367	4/4/2025 Mileage Reimbursement		3/7/2025	4/4/2025	$	44.80	28	$ 1,254.40
11368	4/4/2025 Mileage Reimbursement		3/10/2025	4/4/2025	$	49.70	25	$ 1,242.50
11369	Lunch for crew	FAMILY DOLLAR	1/26/2025	2/20/2025	$	22.32	25	$ 558.00
11370	Lunch for crew	LUIGIS BRICK OVEN PIZZ	1/26/2025	2/20/2025	$	73.86	25	$ 1,846.50
11371	PA turnpike tolls	PTC EZ PASS CSC	2/5/2025	2/21/2025	$	12.90	16	$ 206.40
11372	PA turnpike tolls	PTC EZ PASS CSC	2/14/2025	2/21/2025	$	2.88	7	$ 20.16
11373	Lunch During Storm	PERKINS RESTAURANT 2505	2/17/2025	3/7/2025	$	40.73	18	$ 733.14
11374	Breakfast at staff meeting	CAPRIOTTIS	2/28/2025	3/21/2025	$	441.07	21	$ 9,262.47
11375	PA turnpike tolls	PTC EZ PASS CSC	4/8/2025	4/28/2025	$	18.22	20	$ 364.40
11376	PA turnpike tolls	PTC EZ PASS CSC	4/25/2025	5/5/2025	$	79.72	10	$ 797.20
11377	Elroy T2 samples	PTC EZ PASS CSC	5/6/2025	5/28/2025	$	29.62	22	$ 651.64
11378	Storm Drill Miles - 1/29/25		1/29/2025	2/3/2025	$	74.20	5	$ 371.00
11379	March Storm Drill Mileage		3/24/2025	4/2/2025	$	74.20	9	$ 667.80

11380	CC Charges_MarApr_Horowski	PTC EZPASS CSC WEB IVR	3/25/2025	4/15/2025	$ 38.00	21	$ 798.00
11381	April 25, Storm Drill Miles		4/28/2025	6/30/2025	$ 74.20	63	$ 4,674.60
11382	May 25, Storm Drill Miles		5/29/2025	6/30/2025	$ 74.20	32	$ 2,374.40
11383	Storm Drill Miles - 6/26/25		6/26/2025	6/30/2025	$ 74.20	4	$ 296.80
11384	Monthly Expenses - Jan	PTC EZPASS CSC WEB IVR	1/22/2025	2/20/2025	$ 42.10	29	$ 1,220.90
11385	Monthly Expenses - Jan	Holiday Inn	1/22/2025	2/20/2025	$ 89.00	29	$ 2,581.00
11386	Monthly Expenses - Jan	Holiday Inn	1/22/2025	2/20/2025	$ 8.90	29	$ 258.10
11387	Monthly Expenses - Jan	Holiday Inn	1/23/2025	2/20/2025	$ 89.00	28	$ 2,492.00
11388	Monthly Expenses - Jan	Holiday Inn	1/23/2025	2/20/2025	$ 8.90	28	$ 249.20
11389	Storm Expenses - 2025AF	MORRIS FAMILY REST BLOOM	2/16/2025	3/7/2025	$ 29.55	19	$ 561.45
11390	Storm Expenses - 2025AF	SHEETZ 0213 00002139	2/17/2025	3/7/2025	$ 14.14	18	$ 254.52
11391	Storm Expenses - 2025AF	CHIPOTLE 2432	2/17/2025	3/7/2025	$ 14.74	18	$ 265.32
11392	Storm Expenses - 2025AF	Holiday Inn	2/18/2025	3/7/2025	$ 136.80	17	$ 2,325.60
11393	Storm Expenses - 2025AF	Holiday Inn	2/18/2025	3/7/2025	$ 13.68	17	$ 232.56
11394	Storm 2025AJ	MCDONALD'S F25183	3/17/2025	3/31/2025	$ 16.41	14	$ 229.74
11395	Monthly Expenses - March 2025	LITTLE VILLAGE PIZZA	3/26/2025	4/23/2025	$ 199.04	28	$ 5,573.12
11396	Monthly Expenses - March 2025	MARLEYS BREWERY AND GRILL	3/5/2025	4/23/2025	$ 77.67	49	$ 3,805.83
11397	Monthly Expenses - March 2025	ARENA DECK	2/28/2025	4/23/2025	$ 7.00	54	$ 378.00
11398	Monthly Expenses - March 2025	Holiday Inn	3/3/2025	4/23/2025	$ 113.05	51	$ 5,765.55
11399	Monthly Expenses - March 2025	Holiday Inn	3/3/2025	4/23/2025	$ 12.43	51	$ 633.93
11400	Substation meetings tolls	PTC EZ PASS AUTO RE.	12/22/2024	1/28/2025	$ 75.00	37	$ 2,775.00
11401	Substation meetings tolls	NJ EZPASS	1/3/2025	1/28/2025	$ 3.00	25	$ 75.00
11402	Substation meetings tolls	PTC EZ PASS AUTO RE.	1/31/2025	3/3/2025	$ 75.00	31	$ 2,325.00
11403	Substation meetings tolls	PTC EZ PASS AUTO RE.	4/3/2025	4/28/2025	$ 75.00	25	$ 1,875.00
11404	Weis	WEIS MARKETS 037	1/15/2025	2/7/2025	$ 10.60	23	$ 243.80
11405	Wegmans	WEGMANS #078	1/14/2025	2/7/2025	$ 15.05	24	$ 361.20
11406	Harrisburg University	97606 HARRISBURG UNIVERSI	1/16/2025	2/7/2025	$ 30.00	22	$ 660.00
11407	Clinton County Econ Partnership	PAYPAL *CLINTONCOUN	2/7/2025	5/6/2025	$ 805.00	88	$ 70,840.00
11408	Personal Vehicle Mileage		4/16/2025	5/19/2025	$ 14.70	33	$ 485.10
11409	Personal Vehicle Mileage		4/24/2025	5/19/2025	$ 21.70	25	$ 542.50
11410	Personal Vehicle Mileage		4/25/2025	5/19/2025	$ 21.70	24	$ 520.80
11411	Personal Vehicle Mileage		4/28/2025	5/19/2025	$ 53.90	21	$ 1,131.90
11412	Personal Vehicle Mileage		4/30/2025	5/19/2025	$ 83.30	19	$ 1,582.70
11413	April Expenses 2025	DOLLY'S DINER	4/25/2025	6/26/2025	$ 110.62	62	$ 6,858.44
11414	President's Dept - All Hands Mtg	ABEZA - LDG - HYATT PLACE	4/22/2025	6/26/2025	$ 169.00	65	$ 10,985.00
11415	President's Dept - All Hands Mtg	ABEZA - LDG - HYATT PLACE	4/22/2025	6/26/2025	$ 16.90	65	$ 1,098.50
11416	General Public Affairs Support	OIP OF RICHFIELD INC	5/8/2025	6/26/2025	$ 34.45	49	$ 1,688.05
11417	May Mileage 2025		5/6/2025	6/26/2025	$ 28.70	51	$ 1,463.70
11418	May Mileage 2025		5/8/2025	6/26/2025	$ 60.20	49	$ 2,949.80
11419	May Mileage 2025		5/15/2025	6/26/2025	$ 21.00	42	$ 882.00
11420	May Mileage 2025		5/16/2025	6/26/2025	$ 19.60	41	$ 803.60
11421	May Mileage 2025		5/27/2025	6/26/2025	$ 51.10	30	$ 1,533.00
11422	June Mileage 2025		6/3/2025	6/26/2025	$ 53.90	23	$ 1,239.70
11423	June Mileage 2025		6/6/2025	6/26/2025	$ 68.60	20	$ 1,372.00
11424	June Mileage 2025		6/9/2025	6/26/2025	$ 49.00	17	$ 833.00
11425	June Mileage 2025		6/11/2025	6/26/2025	$ 18.20	15	$ 273.00
11426	June Mileage 2025		6/12/2025	6/26/2025	$ 14.70	14	$ 205.80
11427	WIRES Annual Meeting Trip		1/29/2025	2/7/2025	$ 245.00	9	$ 2,205.00
11428	WIRES Meeting Hotel & Parking	HOTEL WASHINGTON	1/29/2025	2/7/2025	$ 288.15	9	$ 2,593.35
11429	WIRES Meeting Hotel & Parking	HOTEL WASHINGTON	1/29/2025	2/7/2025	$ 45.96	9	$ 413.64
11430	WIRES Meeting Hotel & Parking	HOTEL WASHINGTON	1/29/2025	2/7/2025	$ 70.00	9	$ 630.00
11431	Sugarloaf Open House Mileage		4/30/2025	5/2/2025	$ 60.90	2	$ 121.80
11432	Storm Duty 04152025		4/15/2025	5/12/2025	$ 51.10	27	$ 1,379.70
11433	Storm Duty 04152025		4/16/2025	5/12/2025	$ 51.10	26	$ 1,328.60
11434	NonPUC Storm 20250305-4POINTS AL	FOUR POINTS ALLENTOWN LEH	3/6/2025	4/5/2025	$ 5,236.00	30	$ 157,080.00
11435	NonPUC Storm 20250305-4POINTS AL	FOUR POINTS ALLENTOWN LEH	3/6/2025	4/5/2025	$ 523.60	30	$ 15,708.00
11436	PUC STORM 20250429-PINE BARN INN	PINE BARN INN	4/30/2025	5/30/2025	$ 6,615.10	30	$ 198,453.00
11437	PUC STORM 20250429-PINE BARN INN	PINE BARN INN	4/30/2025	5/30/2025	$ 728.02	30	$ 21,840.60
11438	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11439	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11440	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11441	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11442	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11443	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11444	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 6.75	47	$ 317.25
11445	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11446	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11447	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11448	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11449	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 149.00	47	$ 7,003.00
11450	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ 16.39	47	$ 770.33
11451	PUC STORM 20250429-HAMPTON INN	Hampton Inns	4/30/2025	6/16/2025	$ (6.75)	47	$ (317.25)
11452	Kentucky Ice Storm Expenses	TEXAS ROADHOUSE #2687	1/6/2025	2/10/2025	$ 29.83	35	$ 1,044.05
11453	Kentucky Ice Storm Expenses	CIRCLE K 03246	1/6/2025	2/10/2025	$ 13.19	35	$ 461.65
11454	Kentucky Ice Storm Expenses	TST*SEDONA TAPHOUSE - LE	1/6/2025	2/10/2025	$ 35.46	35	$ 1,241.10
11455	Kentucky Ice Storm Expenses	THE LOBBY BAR	1/5/2025	2/10/2025	$ 19.90	36	$ 716.40
11456	Kentucky Ice Storm Expenses	DOUBLE DRAGON 2	1/5/2025	2/10/2025	$ 21.15	36	$ 761.40
11457	Kentucky Ice Storm Expenses	THORNTONS #0020	1/5/2025	2/10/2025	$ 35.87	36	$ 1,291.32
11458	Kentucky Ice Storm Expenses	CASEYS GENERAL STORE	1/6/2025	2/10/2025	$ 16.43	35	$ 575.05
11459	Kentucky Ice Storm Expenses	JOE BOLOGNA S	1/7/2025	2/10/2025	$ 26.50	34	$ 901.00
11460	Kentucky Ice Storm Expenses	CRACKER BARREL	1/8/2025	2/10/2025	$ 18.43	33	$ 608.19
11461	Kentucky Ice Storm Expenses	GRECOS	1/8/2025	2/10/2025	$ 19.77	33	$ 652.41
11462	Kentucky Ice Storm Expenses	WEIS MARKETS 188	1/8/2025	2/10/2025	$ 15.98	33	$ 527.34
11463	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 78.48	35	$ 2,746.80
11464	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 6.67	35	$ 233.45
11465	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 5.16	35	$ 180.60
11466	Kentucky Ice Storm Expenses	GLOW BEST WESTERN LEXI	1/6/2025	2/10/2025	$ 0.78	35	$ 27.30
11467	Kentucky Ice Storm Expenses	HILTON GARDEN INN	1/7/2025	2/10/2025	$ 102.46	34	$ 3,483.64
11468	Kentucky Ice Storm Expenses	HILTON GARDEN INN	1/7/2025	2/10/2025	$ 10.48	34	$ 356.32
11469	supervisor storm expenses	WEGMANS ALLENTOWN #79	1/1/2025	1/10/2025	$ 24.99	9	$ 224.91
11470	Supervisor storm expenses	WAL-MART #2641	12/30/2024	1/10/2025	$ 21.47	11	$ 236.17
11471	Supervisor Monthly Expenses octo	IRON HILL BREWERY & REST	12/20/2024	1/10/2025	$ 62.97	21	$ 1,322.37
11472	Supervisor Monthly Expenses octo	WAL-MART #2446	12/19/2024	1/10/2025	$ 21.47	22	$ 472.34
11473	Supervisor Monthly Expenses octo	BIAGGIO PIZZERIA FAMILY R	12/13/2024	1/10/2025	$ 304.07	28	$ 8,513.96
11474	Supervisor storm expenses	WAL-MART #2641	1/29/2025	2/10/2025	$ 21.47	12	$ 257.64
11475	Supervisor Monthly Expenses Jan.	3 MEN AND A BAGEL	1/28/2025	2/10/2025	$ 79.74	13	$ 1,036.62
11476	Supervisor Monthly Expenses Jan.	WALLYS DELI	1/22/2025	2/10/2025	$ 388.35	19	$ 7,378.65
11477	Supervisor storm expenses	WEGMANS ALLENTOWN #79	3/6/2025	4/3/2025	$ 15.98	28	$ 447.44
11478	Supervisor storm expenses	WAL-MART #2641	3/7/2025	4/3/2025	$ 21.47	27	$ 579.69
11479	Supervisor storm expenses	WM SUPERCENTER #2641	3/17/2025	5/14/2025	$ 21.47	58	$ 1,245.26
11480	Supervisor storm expenses	WAL-MART #2641	3/16/2025	5/14/2025	$ 21.47	59	$ 1,266.73
11481	Supervisor Monthly Expenses	BIAGGIO PIZZERIA FAMILY R	2/28/2025	4/3/2025	$ 94.99	34	$ 3,229.66
11482	Supervisor Storm Expenses	WAL-MART #2641	4/17/2025	5/22/2025	$ 21.47	35	$ 751.45
11483	Supervisor Storm Expenses	WAL-MART #2641	4/16/2025	5/22/2025	$ 21.47	36	$ 772.92
11484	Supervisor Storm Expenses	WAL-MART #2641	4/27/2025	5/22/2025	$ 21.47	25	$ 536.75
11485	Supervisor Monthly Expenses	BIAGGIO PIZZERIA FAMILY R	4/25/2025	5/22/2025	$ 203.65	27	$ 5,498.55
11486	2024 Honesdale Storm Duty	Walmart	11/22/2024	1/28/2025	$ 60.03	67	$ 4,022.01
11487	Team Building Event	BJ's	12/27/2024	2/6/2025	$ 299.64	41	$ 12,285.24
11488	Travel Expense - January		1/15/2025	2/6/2025	$ 36.40	22	$ 800.80
11489	EAP	Energy Association of Pennsylvania	3/26/2025	5/16/2025	$ 216.00	51	$ 11,016.00
11490	EAP		4/8/2025	5/16/2025	$ 352.80	38	$ 13,406.40
11491	EAP	Doubletree Hotels - Pittsburgh - Cran	4/7/2025	5/16/2025	$ 191.06	39	$ 7,451.34
11492	EAP	Doubletree Hotels - Pittsburgh - Cran	4/7/2025	5/16/2025	$ 26.74	39	$ 1,042.86

11493	EAP	Doubletree Hotels - Pittsburgh - Cran	4/8/2025	5/16/2025	$ 22.33	38	$	848.54
11494	EAP	E-ZPass	4/7/2025	5/16/2025	$ 75.36	39	$	2,939.04
11495	EAP	PA Turnpike Commission	4/8/2025	5/16/2025	$ 75.36	38	$	2,863.68
11496	North Circuit Hardening	Philadelphia Subs	5/14/2025	5/20/2025	$ 155.44	6	$	932.64
11497	North Circuit Hardening		5/14/2025	5/20/2025	$ 72.80	6	$	436.80
11498	North Circuit Hardening	PA Turnpike Commission	5/14/2025	5/20/2025	$ 19.16	6	$	114.96
11499	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$	483.04
11500	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$	483.04
11501	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$	483.04
11502	EHS L1	DUNKIN #346480 Q35	4/17/2025	5/19/2025	$ 15.10	32	$	483.04
11503	Cell Phone Holders	AMAZON MKTPL*NA2V04FA2	6/9/2025	6/23/2025	$ 43.47	14	$	608.58
11504	Cell Phone Holders	AMAZON MKTPL*NA0B96FF2	6/9/2025	6/23/2025	$ 126.54	14	$	1,771.56
11505	Distribution Planning exp		1/16/2025	1/22/2025	$ 95.90	6	$	575.40
11506	Field Meeting		2/11/2025	2/13/2025	$ 65.80	2	$	131.60
11507	Planning Meeting	MISSION BBQ WHITEHALL-CAT	3/6/2025	3/11/2025	$ 60.00	5	$	300.00
11508	Planning Meeting	MISSION BBQ WHITEHALL-CAT	3/6/2025	3/11/2025	$ 451.81	5	$	2,259.05
11509	Planning Meeting	PPL CATER	3/6/2025	3/11/2025	$ 42.19	5	$	210.95
11510	Hazleton		3/17/2025	3/18/2025	$ 67.20	1	$	67.20
11511	Various Training	POWER MONITORS INC	5/6/2025	5/19/2025	$ 301.49	13	$	3,919.37
11512	Various Training	FSP*CENTRAL PA AEE	4/21/2025	5/19/2025	$ 13.00	28	$	364.00
11513	Uber Ride - Return COCAR	UBER *TRIP	3/28/2025	4/3/2025	$ 69.96	6	$	419.76
11514	storm support	SUBWAY 11631	2/17/2025	3/4/2025	$ 13.12	15	$	196.80
11515	storm support	LONGHORN STEAK 0125372	2/16/2025	3/4/2025	$ 67.41	16	$	1,078.56
11516	storm drill travel		2/27/2025	3/7/2025	$ 70.70	8	$	565.60
11517	storm travel		3/6/2025	3/7/2025	$ 70.70	1	$	70.70
11518	storm meals permit holding	JESSE S BARBECUE & LOCAL	4/16/2025	5/5/2025	$ 33.47	19	$	635.93
11519	storm meals permit holding	long horn steak house	4/16/2025	5/5/2025	$ 49.02	19	$	931.38
11520	storm meals permit holding	mcdonald	4/16/2025	5/5/2025	$ 17.98	19	$	341.62
11521	field visit for projects		4/23/2025	5/5/2025	$ 58.10	12	$	697.20
11522	site visit		6/16/2025	6/25/2025	$ 60.20	9	$	541.80
11523	storm travel		6/19/2025	6/25/2025	$ 75.60	6	$	453.60
11524	storm drill travel		5/29/2025	6/25/2025	$ 75.60	27	$	2,041.20
11525	cb monitor walkdown		6/11/2025	6/25/2025	$ 122.50	14	$	1,715.00
11526	Mileage 12-17-24 to 2-28-25		1/8/2025	3/18/2025	$ 82.60	69	$	5,699.40
11527	Mileage 12-17-24 to 2-28-25		1/15/2025	3/18/2025	$ 28.00	62	$	1,736.00
11528	Mileage 12-17-24 to 2-28-25		1/28/2025	3/18/2025	$ 42.00	49	$	2,058.00
11529	Mileage 12-17-24 to 2-28-25		1/28/2025	3/18/2025	$ 42.00	49	$	2,058.00
11530	Mileage 12-17-24 to 2-28-25		1/29/2025	3/18/2025	$ 84.00	48	$	4,032.00
11531	Mileage 12-17-24 to 2-28-25		1/30/2025	3/18/2025	$ 84.00	47	$	3,948.00
11532	Mileage 12-17-24 to 2-28-25		2/13/2025	3/18/2025	$ 28.00	33	$	924.00
11533	Mileage 12-17-24 to 2-28-25		2/16/2025	3/18/2025	$ 49.00	30	$	1,470.00
11534	Mileage 12-17-24 to 2-28-25		2/17/2025	3/18/2025	$ 100.10	29	$	2,902.90
11535	Mileage 12-17-24 to 2-28-25		2/18/2025	3/18/2025	$ 49.70	28	$	1,391.60
11536	Mileage 12-17-24 to 2-28-25		2/25/2025	3/18/2025	$ 82.60	21	$	1,734.60
11537	Mileage 12-17-24 to 2-28-25		12/17/2024	3/18/2025	$ 6.03	91	$	548.73
11538	Mileage 12-17-24 to 2-28-25		12/18/2024	3/18/2025	$ 79.06	90	$	7,115.40
11539	Har/Lan Reliability Team meeting	BREWHOUSE GRILLE	12/17/2024	1/28/2025	$ 160.02	42	$	6,720.84
11540	Har/Lan Reliability Team meeting	SLICE*MAMASPIZZA	3/12/2025	3/18/2025	$ 70.16	6	$	420.96
11541	Har/Lan Reliability Team meeting	SLICE*CARUSOSITALIANRE	2/13/2025	3/18/2025	$ 81.29	33	$	2,682.57
11542	Mileage 03-01-25 to 03-31-25		3/5/2025	4/18/2025	$ 84.00	44	$	3,696.00
11543	Mileage 03-01-25 to 03-31-25		3/17/2025	4/18/2025	$ 82.60	32	$	2,643.20
11544	Mileage 03-01-25 to 03-31-25		3/27/2025	4/18/2025	$ 82.60	22	$	1,817.20
11545	Mileage 4-01-25 to 4-30-25		4/1/2025	5/19/2025	$ 28.00	48	$	1,344.00
11546	Mileage 4-01-25 to 4-30-25		4/2/2025	5/19/2025	$ 77.70	47	$	3,651.90
11547	Mileage 4-01-25 to 4-30-25		4/10/2025	5/19/2025	$ 84.00	39	$	3,276.00
11548	Mileage 4-01-25 to 4-30-25		4/14/2025	5/19/2025	$ 86.10	35	$	3,013.50
11549	Mileage 4-01-25 to 4-30-25		4/15/2025	5/19/2025	$ 41.30	34	$	1,404.20
11550	Mileage 4-01-25 to 4-30-25		4/16/2025	5/19/2025	$ 41.30	33	$	1,362.90
11551	Mileage 4-01-25 to 4-30-25		4/17/2025	5/19/2025	$ 82.60	32	$	2,643.20
11552	Mileage 5-01-25 to 5-31-25		5/1/2025	6/23/2025	$ 82.60	53	$	4,377.80
11553	Mileage 5-01-25 to 5-31-25		5/7/2025	6/23/2025	$ 82.60	47	$	3,882.20
11554	Mileage 5-01-25 to 5-31-25		5/8/2025	6/23/2025	$ 44.10	46	$	2,028.60
11555	Mileage 5-01-25 to 5-31-25		5/13/2025	6/23/2025	$ 82.60	41	$	3,386.60
11556	Mileage 5-01-25 to 5-31-25		5/15/2025	6/23/2025	$ 28.00	39	$	1,092.00
11557	Mileage 5-01-25 to 5-31-25		5/19/2025	6/23/2025	$ 84.00	35	$	2,940.00
11558	Mileage 5-01-25 to 5-31-25		5/21/2025	6/23/2025	$ 28.00	33	$	924.00
11559	South Reliability Team meetings	SLICE*CARUSOSITALIANRE	5/21/2025	6/23/2025	$ 193.78	33	$	6,394.74
11560	South Reliability Team meetings	SLICE*MAMASPIZZA	5/14/2025	6/23/2025	$ 73.29	40	$	2,931.60
11561	Smith Driver Train the Trainer	Panda and Fish	1/27/2025	2/3/2025	$ 73.45	7	$	514.15
11562	Smith Driver Train the Trainer	Thai Avenue	1/28/2025	2/3/2025	$ 140.28	6	$	841.68
11563	Smith Driver Train the Trainer	Mediterranean Cafe	1/28/2025	2/3/2025	$ 55.61	6	$	333.66
11564	Smith Driver Train the Trainer	Afghan Kababs & Grill	1/29/2025	2/3/2025	$ 43.20	5	$	216.00
11565	Smith Driver Train the Trainer	Touch of Thai	1/30/2025	2/3/2025	$ 39.92	4	$	159.68
11566	Smith Driver Train the Trainer	Comfort Inn	1/27/2025	2/3/2025	$ 75.00	7	$	525.00
11567	Smith Driver Train the Trainer	Comfort Inn	1/27/2025	2/3/2025	$ 7.50	7	$	52.50
11568	Smith Driver Train the Trainer	Comfort Inn	1/28/2025	2/3/2025	$ 75.00	6	$	450.00
11569	Smith Driver Train the Trainer	Comfort Inn	1/28/2025	2/3/2025	$ 7.50	6	$	45.00
11570	Smith Driver Train the Trainer	Comfort Inn	1/29/2025	2/3/2025	$ 75.00	5	$	375.00
11571	Smith Driver Train the Trainer	Comfort Inn	1/29/2025	2/3/2025	$ 7.50	5	$	37.50
11572	Smith Driver Train the Trainer	Comfort Inn	1/30/2025	2/3/2025	$ 75.00	4	$	300.00
11573	Smith Driver Train the Trainer	Comfort Inn	1/30/2025	2/3/2025	$ 7.50	4	$	30.00
11574	Smith Driver Train the Trainer	Biaggio's Pizzeria	1/31/2025	2/3/2025	$ 118.84	3	$	356.52
11575	Richard E Jones II	STAUFFERS OF KISSEL	12/19/2024	1/9/2025	$ 103.86	21	$	2,181.06
11576	Richard E Jones II	WEIS MARKETS 088	1/28/2025	2/4/2025	$ 36.47	7	$	255.29
11577	Richard E Jones II	CARUSOS ITALIAN RESTAURAN	2/18/2025	3/17/2025	$ 96.44	27	$	2,603.88
11578	Richard E Jones II	WEIS MARKETS 088	2/18/2025	3/17/2025	$ 19.29	27	$	520.83
11579	Team Holiday Lunch	TST*THE SHELBY	1/9/2025	1/21/2025	$ 168.43	12	$	2,021.16
11580	SEE Conference Savannah	American Airlines	2/21/2025	4/1/2025	$ 462.97	39	$	18,055.83
11581	SEE Conference Savannah	AGENT FEE 8900901698310	2/21/2025	4/1/2025	$ 3.00	39	$	117.00
11582	SEE Conference Savannah	SOUTHEASTERN ELECTRIC	2/21/2025	4/1/2025	$ 350.00	39	$	13,650.00
11583	SEE Conference Savannah	CRYSTALBEERPARLOR	4/3/2025	5/28/2025	$ 74.72	55	$	4,109.60
11584	SEE Conference Savannah	SQ *LEOPOLD'S ICE CREAM,	4/3/2025	5/28/2025	$ 15.73	55	$	865.15
11585	SEE Conference Savannah	American Airlines	4/3/2025	5/28/2025	$ 40.00	55	$	2,200.00
11586	SEE Conference Savannah	PHILADELPHIA PARKING AUTH	4/3/2025	5/28/2025	$ 60.00	55	$	3,300.00
11587	SEE Conference Savannah	PGA TOUR GRILL SAV	4/3/2025	5/28/2025	$ 47.48	55	$	2,611.40
11588	SEE Conference Savannah	TST*DOUBLE WIDE DINER	4/1/2025	5/28/2025	$ 42.90	57	$	2,445.30
11589	SEE Conference Savannah	SQ *PRIORITY TAXI SERVICE	3/31/2025	5/28/2025	$ 50.16	58	$	2,909.28
11590	SEE Conference Savannah	TST*THE COTTON EXCHANGE	3/31/2025	5/28/2025	$ 76.75	58	$	4,451.50
11591	SEE Conference Savannah	American Airlines	3/31/2025	5/28/2025	$ 40.00	58	$	2,320.00
11592	SEE Conference Savannah	SMASHBURGER #1295	3/31/2025	5/28/2025	$ 26.64	58	$	1,545.12
11593	SEE Conference Savannah	Hyatt Hotels	3/31/2025	5/28/2025	$ 269.00	58	$	15,602.00
11594	SEE Conference Savannah	Hyatt Hotels	3/31/2025	5/28/2025	$ 46.35	58	$	2,688.30
11595	SEE Conference Savannah	Hyatt Hotels	4/1/2025	5/28/2025	$ 269.00	57	$	15,333.00
11596	SEE Conference Savannah	Hyatt Hotels	4/1/2025	5/28/2025	$ 46.35	57	$	2,641.95
11597	SEE Conference Savannah	Hyatt Hotels	4/2/2025	5/28/2025	$ 269.00	56	$	15,064.00
11598	SEE Conference Savannah	Hyatt Hotels	4/2/2025	5/28/2025	$ 46.35	56	$	2,595.60
11599	SEE Conference Savannah	Lyft	4/3/2025	5/28/2025	$ 21.50	55	$	1,182.50
11600	SEE Conference Savannah		4/3/2025	5/28/2025	$ 190.40	55	$	10,472.00
11601	RIE Spring Trip	SUBWAY 54589	3/20/2025	4/21/2025	$ 6.52	32	$	208.64
11602	RIE Spring Trip	TST* SBARRO - MILFORD SOU	3/20/2025	4/21/2025	$ 16.39	32	$	524.48
11603	RIE Spring Trip	TST* COFFEE EXCHANGE RI	3/19/2025	4/21/2025	$ 16.82	33	$	555.06
11604	RIE Spring Trip	TWIN OAKS	3/19/2025	4/21/2025	$ 216.40	33	$	7,141.20
11605	RIE Spring Trip	TST*THE WHARF - WARREN	3/19/2025	4/21/2025	$ 213.84	33	$	7,056.72

11606	RIE Spring Trip	CUMBERLAND HOUSE OF PIZZA	3/18/2025	4/21/2025	$ 69.61	34	$ 2,366.74
11607	RIE Spring Trip	TST*BRICK ALLEY PUB & RE	3/18/2025	4/21/2025	$ 160.43	34	$ 5,454.62
11608	RIE Spring Trip	TEN STEAK & SUSHI	3/17/2025	4/21/2025	$ 130.82	35	$ 4,578.70
11609	RIE Spring Trip	MULLER'S FAMILY RESTAU	3/17/2025	4/21/2025	$ 55.90	35	$ 1,956.50
11610	RIE Spring Trip	HILTON GARDEN INN	3/17/2025	4/21/2025	$ 174.00	35	$ 6,090.00
11611	RIE Spring Trip	HILTON GARDEN INN	3/17/2025	4/21/2025	$ 60.60	35	$ 2,121.00
11612	RIE Spring Trip	HILTON GARDEN INN	3/18/2025	4/21/2025	$ 174.00	34	$ 5,916.00
11613	RIE Spring Trip	HILTON GARDEN INN	3/18/2025	4/21/2025	$ 60.60	34	$ 2,060.40
11614	RIE Spring Trip	HILTON GARDEN INN	3/19/2025	4/21/2025	$ 174.00	33	$ 5,742.00
11615	RIE Spring Trip	HILTON GARDEN INN	3/19/2025	4/21/2025	$ 60.60	33	$ 1,999.80
11616	RIE Spring Trip		3/17/2025	4/21/2025	$ 91.00	35	$ 3,185.00
11617	Mileage Expense		1/29/2025	2/6/2025	$ 70.00	8	$ 560.00
11618	Mileage Expense		1/30/2025	2/6/2025	$ 127.40	7	$ 891.80
11619	Mileage Expense		2/26/2025	3/17/2025	$ 65.80	19	$ 1,250.20
11620	Mileage Expense		3/7/2025	3/17/2025	$ 65.80	10	$ 658.00
11621	Mileage Expense		3/24/2025	3/31/2025	$ 65.80	7	$ 460.60
11622	Mileage Expense		4/28/2025	5/14/2025	$ 65.80	16	$ 1,052.80
11623	Mileage Expense		5/29/2025	6/26/2025	$ 65.80	28	$ 1,842.40
11624	Mileage Expense		6/12/2025	6/26/2025	$ 183.40	14	$ 2,567.60
11625	CEN/SUS Staff Meeting		4/22/2025	5/12/2025	$ 46.20	20	$ 924.00
11626	qo beyond	PMUSA 281085 ALLENTOWN	3/25/2025	6/19/2025	$ 0.95	86	$ 81.70
11627	qo beyond	PMUSA 281085 ALLENTOWN	3/25/2025	6/19/2025	$ 4.45	86	$ 382.70
11628	May 2025 Storm Incidentals	Target	4/30/2025	5/14/2025	$ 105.23	14	$ 1,473.22
11629	Residential PY17 Planning Meetin	ALLEGNT AIR,5WN	1/30/2025	2/7/2025	$ 398.00	8	$ 3,184.00
11630	February Expenses		1/29/2025	2/7/2025	$ 81.90	9	$ 737.10
11631	SEEE Contest Winners Mileage		3/31/2025	5/27/2025	$ 26.60	57	$ 1,516.20
11632	SEEE Contest Winners Mileage		4/1/2025	5/27/2025	$ 79.10	56	$ 4,429.60
11633	SEEE Contest Winners Mileage		4/3/2025	5/27/2025	$ 26.60	54	$ 1,436.40
11634	SEEE Contest Winners Mileage		4/4/2025	5/27/2025	$ 18.20	53	$ 964.60
11635	SEEE Contest Winners Mileage		4/10/2025	5/27/2025	$ 15.40	47	$ 723.80
11636	SEEE Contest Winners Mileage		4/7/2025	5/27/2025	$ 11.20	50	$ 560.00
11637	SEEE Contest Winners Mileage		4/12/2025	5/27/2025	$ 126.00	45	$ 5,670.00
11638	April Strategy Meeting	SAHARA MEDITERRANEAN CUI	4/30/2025	5/27/2025	$ 148.70	27	$ 4,014.90
11639	Non PUC Storm Food 2-14-25	THAI ORIGIN	2/14/2025	2/21/2025	$ 124.27	7	$ 869.89
11640	3-5-25 Storm Food	SLICE OF ITALY	3/5/2025	3/24/2025	$ 112.89	19	$ 2,144.91
11641	3-5-25 Storm Food	KINGS PIZZA	3/5/2025	3/24/2025	$ 68.83	19	$ 1,307.77
11642	KY Promotional Video	ZIOS PIZZERIA	3/27/2025	4/4/2025	$ 148.93	8	$ 1,191.44
11643	PUC Storm Food	TST*ROUTE 66 RESTAURANT	4/17/2025	5/5/2025	$ 25.68	18	$ 462.24
11644	PUC Storm Food	WAWA 98	4/16/2025	5/5/2025	$ 16.74	19	$ 318.06
11645	Union Meeting Lunch	PJ WHELIHAN RESTAURANT AL	5/7/2025	6/12/2025	$ 121.66	36	$ 4,379.76
11646	Vehicle Tolls	PTC EZPASS CSC WEB IVR	5/2/2025	6/12/2025	$ 65.28	41	$ 2,676.48
11647	Vehicle Tolls	PTC EZ PASS CSC	5/1/2025	6/12/2025	$ (711.84)	42	$ (29,897.28)
11648	Vehicle Tolls	PTC EZPASS CSC WEB IVR	5/1/2025	6/12/2025	$ 711.84	42	$ 29,897.28
11649	Jan/Feb Storm and Drill Travel		2/16/2025	3/3/2025	$ 34.30	15	$ 514.50
11650	Jan/Feb Storm and Drill Travel		2/18/2025	3/3/2025	$ 33.60	13	$ 436.80
11651	Jan/Feb Storm and Drill Travel		2/27/2025	3/3/2025	$ 67.90	4	$ 271.60
11652	Jan/Feb Storm and Drill Travel		1/10/2025	3/3/2025	$ 67.90	52	$ 3,530.80
11653	March Storm Duty		3/16/2025	3/21/2025	$ 30.10	5	$ 150.50
11654	March Storm Duty		3/17/2025	3/21/2025	$ 30.10	4	$ 120.40
11655	March Storm Duty		3/17/2025	3/21/2025	$ 30.10	4	$ 120.40
11656	March Storm Duty		3/18/2025	3/21/2025	$ 30.10	3	$ 90.30
11657	Working Lunch	PJ WHELIHAN RESTAURANT WA	3/27/2025	4/18/2025	$ 45.12	22	$ 992.64
11658	Mar/Apr Storm and Drill Travel		3/24/2025	5/16/2025	$ 60.20	53	$ 3,190.60
11659	Mar/Apr Storm and Drill Travel		4/15/2025	5/16/2025	$ 30.10	31	$ 933.10
11660	Mar/Apr Storm and Drill Travel		4/16/2025	5/16/2025	$ 30.10	30	$ 903.00
11661	Mar/Apr Storm and Drill Travel		4/28/2025	5/16/2025	$ 60.20	18	$ 1,083.60
11662	Food for Travel	Rum Runners	4/7/2025	4/14/2025	$ 18.57	7	$ 129.99
11663	Food for Travel	Hotel Effie	4/8/2025	4/14/2025	$ 24.08	6	$ 144.48
11664	Food for Travel	Poppy's Crazy Lobster & Hammerheac	4/8/2025	4/14/2025	$ 19.62	6	$ 117.72
11665	Food for Travel	Poppy's Crazy Lobster & Hammerheac	4/8/2025	4/14/2025	$ 19.62	6	$ 117.72
11666	Food for Travel	Landshark Bar and Grill	4/9/2025	4/14/2025	$ 21.40	5	$ 107.00
11667	Food for Travel	Slick Micks	4/10/2025	4/14/2025	$ 24.10	4	$ 96.40
11668	Taxi Travel	Sunrise Taxi	4/7/2025	4/14/2025	$ 94.00	7	$ 658.00
11669	Taxi Travel	Sunrise Taxi	4/10/2025	4/14/2025	$ 95.00	4	$ 380.00
11670	Lunch_03 26 2025	TST*THE SHELBY	3/26/2025	3/31/2025	$ 45.06	5	$ 225.30
11671	Lunch_03 26 2025	EXXON TOP STAR #109 PA	3/25/2025	3/31/2025	$ 8.75	6	$ 52.50
11672	Lunch_03 27 2025	EXXON TOP STAR #109 PA	3/27/2025	4/3/2025	$ 4.77	7	$ 33.39
11673	Lunch_03 27 2025	PJ WHELIHAN RESTAURANT WA	3/27/2025	4/3/2025	$ 39.04	7	$ 273.28
11674	CS Leadership Meeting	PPL CATER	3/27/2025	3/31/2025	$ 1,502.87	4	$ 6,011.48
11675	Meeting Lisa and Eileen	TST*THE SHELBY	4/16/2025	4/21/2025	$ 45.06	5	$ 225.30
11676	June 6th All Hands – Jeff Gaskin	PPL CATER	6/6/2025	6/12/2025	$ 779.10	6	$ 4,674.60
11677	All Hands Safety Meeting		1/8/2025	1/10/2025	$ 170.80	2	$ 341.60
11678	Toll by Plate	PA Turnpike	1/8/2025	2/11/2025	$ 24.00	34	$ 816.00
11679	Storm Drill Training		2/27/2025	2/27/2025	$ 63.00	0	$ -
11680	Storm Drill Training		2/27/2025	2/27/2025	$ 63.00	0	$ -
11681	Storm Duty in Hazleton		3/6/2025	3/11/2025	$ 63.00	5	$ 315.00
11682	Storm Duty in Hazleton		3/6/2025	3/11/2025	$ 63.00	5	$ 315.00
11683	Storm Drill Training		3/25/2025	3/25/2025	$ 63.00	0	$ -
11684	Storm Drill Training		3/25/2025	3/25/2025	$ 63.00	0	$ -
11685	Staff Meeting		4/22/2025	4/25/2025	$ 38.50	3	$ 115.50
11686	Staff Meeting		4/22/2025	4/25/2025	$ 37.80	3	$ 113.40
11687	Storm Drill Training		4/29/2025	4/29/2025	$ 63.00	0	$ -
11688	Storm Drill Training		4/29/2025	4/29/2025	$ 63.00	0	$ -
11689	Storm Duty		4/30/2025	5/1/2025	$ 63.00	1	$ 63.00
11690	Storm Duty		4/30/2025	5/1/2025	$ 63.00	1	$ 63.00
11691	Storm Drill Training		5/29/2025	6/16/2025	$ 63.00	18	$ 1,134.00
11692	Storm Drill Training		5/29/2025	6/16/2025	$ 63.00	18	$ 1,134.00
11693	Storm 6-19-2025		6/19/2025	6/23/2025	$ 70.70	4	$ 282.80
11694	Storm 6-19-2025		6/20/2025	6/23/2025	$ 70.70	3	$ 212.10
11695	Safety Lunch	LUNAS HAZELTON PIZZERI	1/29/2025	2/7/2025	$ 77.80	9	$ 700.20
11696	FRK GARAGE OIL SAMPLE	THE UPS STORE 5937	4/16/2025	4/21/2025	$ 19.12	5	$ 95.60
11697	WHI February Safety Meeting	WHITE HAVEN MARKET	2/28/2025	3/26/2025	$ 77.06	26	$ 2,003.56
11698	White Haven Storm Food 3/6/25	SQ *WOODS ICE CREAM	3/6/2025	3/26/2025	$ 11.49	20	$ 229.80
11699	White Haven Storm Food 3/6/25	JIREHS PIZZERIA AND REST	3/7/2025	3/26/2025	$ 74.91	19	$ 1,423.29
11700	Work Life Balance	THE PINES EATERY	2/21/2025	3/26/2025	$ 305.06	33	$ 10,066.98
11701	WHI MARCH SAFETY MEETING	TST* WOODIES	3/31/2025	5/29/2025	$ 94.69	59	$ 5,586.71
11702	WHI APRIL SAFETY MEETING	TST* WOODIES	4/12/2025	5/29/2025	$ 105.87	47	$ 4,975.89
11703	WHI APRIL SAFETY MEETING	WHITE HAVEN MARKET	4/11/2025	5/29/2025	$ 43.46	48	$ 2,086.08
11704	WHI MAY SAFETY MEETING	TST* WOODIES	5/13/2025	5/29/2025	$ 112.97	16	$ 1,807.52
11705	WHI MAY SAFETY MEETING	CARONE'S MARKET	5/13/2025	5/29/2025	$ 15.71	16	$ 251.36
11706	Cellular Accessories	CELLULAR ACCESSORIES FOR	1/27/2025	2/6/2025	$ 283.37	10	$ 2,833.70
11707	Monthly Safety Lunch	309 PIZZA LLC	2/7/2025	2/19/2025	$ 311.16	12	$ 3,733.92
11708	Monthly Safety Lunch	7-ELEVEN 41266	2/7/2025	2/19/2025	$ 39.18	12	$ 470.16
11709	BOSCOVS	BOSCOVS 9	3/19/2025	4/8/2025	$ 148.39	20	$ 2,967.80
11710	POC Louver and Training	IAPMO	3/6/2025	3/17/2025	$ 1,100.00	11	$ 12,100.00
11711	AJK - 12/17/24 - 2	WEGMANS.COM#79 ALLENTOWN	12/11/2024	1/6/2025	$ 230.71	26	$ 5,998.46
11712	AJK - 1/22/25	BIAGGIO PIZZERIA FAMILY R	12/31/2024	1/24/2025	$ 176.59	24	$ 4,238.16
11713	AJK - 3/18/25	TST*THAI AVENUE RESTAURA	3/4/2025	3/19/2025	$ 50.86	15	$ 762.90
11714	AJK - 3/18/25 - 2	COPPERHEAD CENTER VALLEY	2/17/2025	3/19/2025	$ 43.08	30	$ 1,292.40
11715	AJK - 3/18/25 - 2	TST*CHRIS FAMILY RESTAU	2/17/2025	3/19/2025	$ 16.40	30	$ 492.00
11716	AJK - 4-1-25	STARLITE DINER	3/27/2025	4/25/2025	$ 17.74	29	$ 514.46
11717	AJK - 4-1-25	PPL CATER	3/18/2025	4/25/2025	$ 200.72	38	$ 7,627.36
11718	AJK - 4-1-25	STARLITE DINER	3/14/2025	4/25/2025	$ 24.84	42	$ 1,043.28

11719	AJK - 4/22/25 - 2	PJ WHELIHAN RESTAURANT WA	4/8/2025	4/23/2025	$ 77.67	15	$	1,165.05
11720	AJK - 4/22/25 - 2	PAR*CORELIFE - PA035006	4/2/2025	4/23/2025	$ 41.34	21	$	868.14
11721	AJK - 4/22/25 - 2	PPL CATER	3/31/2025	4/23/2025	$ 537.89	23	$	12,371.47
11722	AJK - 4-7-25	DUNKIN #352176 Q35	4/23/2025	6/2/2025	$ 31.63	40	$	1,265.20
11723	AJK - 4-7-25	BIAGGIO PIZZERIA FAMILY R	4/23/2025	6/2/2025	$ 245.74	40	$	9,829.60
11724	AJK - 4-7-25	BIAGGIO PIZZERIA FAMILY R	4/22/2025	6/2/2025	$ 308.62	41	$	12,653.42
11725	AJK - 4-7-25	ERACTOLL 7TK32B	4/18/2025	6/2/2025	$ 5.85	45	$	263.25
11726	AJK 5-30-25	DUNKIN #352176 Q35	5/22/2025	6/22/2025	$ 28.35	31	$	878.85
11727	Storm Duty Hotel Costs	Holiday Inn	3/17/2025	4/4/2025	$ 4,972.80	18	$	89,510.40
11728	Storm Duty Hotel Costs	Holiday Inn	3/17/2025	4/4/2025	$ 1,118.88	18	$	20,139.84
11729	Personal Car Mileage		6/5/2025	6/6/2025	$ 39.20	1	$	39.20
11730	Personal Car Mileage		6/13/2025	6/24/2025	$ 85.40	11	$	939.40
11731	Lunch for Sheetal	PANERA BREAD #601994 O	2/8/2025	2/13/2025	$ 14.40	5	$	72.00
11732	Monthly update meeting	THE HUMBOLDT CAFE	2/7/2025	2/20/2025	$ 91.29	13	$	1,186.77
11733	Storm Coverage - Lunch	309 PIZZA LLC	2/17/2025	2/24/2025	$ 174.35	7	$	1,220.45
11734	Storm Coverage - Lunch	THE HUMBOLDT CAFE	2/17/2025	2/24/2025	$ 90.00	7	$	630.00
11735	Storm Coverage - Lunch	ALTA PIZZERIA AND PASTA H	2/16/2025	2/24/2025	$ 55.83	8	$	446.64
11736	Storm Coverage - Lunch	ALTA PIZZERIA AND PASTA H	2/16/2025	2/24/2025	$ 11.57	8	$	92.56
11737	UAT testing lunch meeting	ALTA PIZZERIA AND PASTA H	2/20/2025	2/27/2025	$ 112.68	7	$	788.76
11738	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$ 139.20	10	$	1,392.00
11739	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$ 9.27	10	$	92.70
11740	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$ 11.83	10	$	118.30
11741	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$ 1.39	10	$	13.90
11742	All Hands Supply Chain Meeting	Embassy Suites	4/14/2025	4/24/2025	$ 2.09	10	$	20.90
11743	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 139.20	9	$	1,252.80
11744	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 9.27	9	$	83.43
11745	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 11.83	9	$	106.47
11746	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 1.39	9	$	12.51
11747	All Hands Supply Chain Meeting	Embassy Suites	4/15/2025	4/24/2025	$ 2.09	9	$	18.81
11748	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 139.20	8	$	1,113.60
11749	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 9.27	8	$	74.16
11750	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 11.83	8	$	94.64
11751	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 1.39	8	$	11.12
11752	All Hands Supply Chain Meeting	Embassy Suites	4/16/2025	4/24/2025	$ 2.09	8	$	16.72
11753	Safety meeting - Lunch	SLICE*PIZZA	4/25/2025	5/1/2025	$ 238.94	6	$	1,433.64
11754	Lunch- Sheetal Shah	PANERA BREAD #601994 O	5/14/2025	5/19/2025	$ 12.17	5	$	60.85
11755	Screen protector	AMAZON MARK* ZE3CN6WK1	1/3/2025	1/16/2025	$ 8.37	13	$	108.81
11756	Credit Card Fraud	TRIP.COM	2/11/2025	3/12/2025	$ (63.31)	29	$	(1,835.99)
11757	Credit Card Fraud	TRIP.COM	2/11/2025	3/12/2025	$ 63.31	29	$	1,835.99
11758	Credit Card Fraud	AIRBNB * HM2Z33BWXP	2/11/2025	3/12/2025	$ 2,859.34	29	$	82,920.86
11759	Credit Card Fraud	AIRBNB * HM2Z33BWXP	2/11/2025	3/12/2025	$ (2,859.34)	29	$	(82,920.86)
11760	Credit Card Fraud	PAR*SMOOTHIE KING SK0696	2/11/2025	3/12/2025	$ 68.34	29	$	1,981.86
11761	Credit Card Fraud	PAR*SMOOTHIE KING SK0696	2/11/2025	3/12/2025	$ (68.34)	29	$	(1,981.86)
11762	Credit Card Fraud	ZING * GYROS XPRESS - ARL	2/11/2025	3/12/2025	$ (82.71)	29	$	(2,398.59)
11763	Credit Card Fraud	ZING * GYROS XPRESS - ARL	2/11/2025	3/12/2025	$ 82.71	29	$	2,398.59
11764	Credit Card Fraud	GREYHOUND	2/11/2025	3/12/2025	$ (260.95)	29	$	(7,567.55)
11765	Credit Card Fraud	GREYHOUND	2/11/2025	3/12/2025	$ 260.95	29	$	7,567.55
11766	CC Replacement	OVERNIGHT CARD DELIVERY	2/17/2025	3/6/2025	$ 20.00	17	$	340.00
11767	Binqen pre-job safety brief	TST*NOT JUST BAGELS	5/10/2025	5/19/2025	$ 36.77	9	$	330.93
11768	Storm 13932022	Dunkin Donuts	5/13/2025	6/25/2025	$ 65.36	43	$	2,810.48
11769	Toll to attend training - Walber	Penn Dot	12/31/2024	2/7/2025	$ 110.20	38	$	4,187.60
11770	Working lunch	SAL'S PIZZA	12/12/2024	1/16/2025	$ 74.87	35	$	2,620.45
11771	Meeting refreshments	DUNKIN #344415 Q35	12/20/2024	1/16/2025	$ 17.22	27	$	464.94
11772	December Drill Mileage		12/16/2024	1/16/2025	$ 33.50	31	$	1,038.50
11773	December Drill Mileage		12/17/2024	1/16/2025	$ 33.50	30	$	1,005.00
11774	Working lunch	SAL'S PIZZA	1/16/2025	1/31/2025	$ 96.99	15	$	1,454.85
11775	March Storm Drill Mileage		3/24/2025	3/25/2025	$ 35.00	1	$	35.00
11776	March Storm Drill Mileage		3/25/2025	3/25/2025	$ 35.00	0	$	-
11777	class lunch 3/4	SAL'S PIZZA	3/4/2025	4/13/2025	$ 51.89	40	$	2,075.60
11778	lunch 3/7	NORMA JS RESTAURANT	3/7/2025	4/13/2025	$ 82.76	37	$	3,062.12
11779	lunch 3/7	PARK MART OREFIELD	3/7/2025	4/13/2025	$ 15.91	37	$	588.67
11780	Class lunch 3/20	SAL'S PIZZA	3/20/2025	4/13/2025	$ 84.08	24	$	2,017.92
11781	lunch 3/13	SAL'S PIZZA	3/13/2025	4/13/2025	$ 127.26	31	$	3,945.06
11782	Working lunch	SAL'S PIZZA	4/7/2025	4/30/2025	$ 119.85	23	$	2,756.55
11783	Working lunch	EXXON UNI-MART #342	4/17/2025	4/30/2025	$ 5.83	13	$	75.79
11784	Working lunch	NORMA JS RESTAURANT	4/17/2025	4/30/2025	$ 100.16	13	$	1,302.08
11785	April Drill Mileage		4/28/2025	4/30/2025	$ 35.00	2	$	70.00
11786	April Drill Mileage		4/29/2025	4/30/2025	$ 35.00	1	$	35.00
11787	May Drill Mileage		5/28/2025	6/4/2025	$ 35.00	7	$	245.00
11788	May Drill Mileage		5/29/2025	6/4/2025	$ 35.00	6	$	210.00
11789	Working lunch 4/24	NORMA JS RESTAURANT	4/24/2025	5/28/2025	$ 78.85	34	$	2,680.90
11790	Working lunch 4/24	SUNOCO 0275966000	4/24/2025	5/28/2025	$ 8.04	34	$	273.36
11791	Working lunch	NORMA JS RESTAURANT	6/12/2025	6/30/2025	$ 60.54	18	$	1,089.72
11792	Working lunch	SAL'S PIZZA	6/10/2025	6/30/2025	$ 103.79	20	$	2,075.80
11793	Working lunch	SAL'S PIZZA	6/20/2025	6/30/2025	$ 102.89	10	$	1,028.90
11794	June Drill Mileage		6/25/2025	6/30/2025	$ 35.00	5	$	175.00
11795	June Drill Mileage		6/26/2025	6/30/2025	$ 35.00	4	$	140.00
11796	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/23/2025	4/21/2025	$ 158.12	29	$	4,585.48
11797	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/24/2025	4/21/2025	$ 247.63	28	$	6,933.64
11798	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/25/2025	4/21/2025	$ 314.85	27	$	8,500.95
11799	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/26/2025	4/21/2025	$ 314.85	26	$	8,186.10
11800	Cameron Krieger Expense (03/25)	Crowne Plaza Hotel	3/27/2025	4/21/2025	$ 187.96	25	$	4,699.00
11801	Cameron Krieger Expense (03/25)	Newark Airport Parking	3/28/2025	4/21/2025	$ 390.00	24	$	9,360.00
11802	Cameron Krieger Expense (03/25)	Crowne Plaza Market Center	3/23/2025	4/21/2025	$ 33.01	29	$	957.29
11803	Cameron Krieger Expense (03/25)	Crowne Plaza Market Center	3/27/2025	4/21/2025	$ 16.24	25	$	406.00
11804	Cameron Krieger Expense (03/25)	UBER	3/26/2025	4/21/2025	$ 87.30	26	$	2,269.80
11805	Cameron Krieger Expense (03/25)	UBER	3/28/2025	4/21/2025	$ 33.91	24	$	813.84
11806	Cameron Krieger Expense (03/25)	UBER	3/23/2025	4/21/2025	$ 44.77	29	$	1,298.33
11807	Cameron Krieger Expense (03/25)	UBER	3/26/2025	4/21/2025	$ 19.92	26	$	517.92
11808	Cameron Krieger Expense (04/25)		4/17/2025	5/5/2025	$ 46.28	18	$	833.11
11809	Cameron Krieger Expense (04/25)		4/17/2025	5/5/2025	$ 75.52	18	$	1,359.29
11810	Cameron Krieger Expense (04/25)		4/23/2025	5/5/2025	$ 30.45	12	$	365.40
11811	Cameron Krieger Expense (04/25)		4/23/2025	5/5/2025	$ 71.05	12	$	852.60
11812	Cameron Krieger Expense (04/25)		4/24/2025	5/5/2025	$ 27.00	11	$	296.99
11813	Cameron Krieger Expense (04/25)		4/24/2025	5/5/2025	$ 66.10	11	$	727.11
11814	Cameron Krieger Expense (05/25)		5/7/2025	6/20/2025	$ 135.10	44	$	5,944.40
11815	Cameron Krieger Expense (05/25)		5/19/2025	6/20/2025	$ 135.10	32	$	4,323.20
11816	Cameron Krieger Expense (05/25)	Smashburger	6/9/2025	6/20/2025	$ 38.20	11	$	420.20
11817	Cameron Krieger Expense (05/25)		5/8/2025	6/20/2025	$ 71.40	43	$	3,070.20
11818	Cameron Krieger Expense (05/25)		5/8/2025	6/20/2025	$ 71.40	43	$	3,070.20
11819	Lunch	ALTA PIZZERIA AND PASTA H	5/16/2025	5/23/2025	$ 25.35	7	$	177.45
11820	Safety Lunch	TST*EL TIKAL - NEW BUSIN	6/6/2025	6/17/2025	$ 141.97	11	$	1,561.67
11821	Storm 6-1-25 Lykens Lodge 10 Rms	THE LODGE AT LYKENS VALLE	6/1/2025	6/19/2025	$ 1,220.50	18	$	21,969.00
11822	Storm 6-1-25 Red Lion 35 Rms	RED LION HOTEL HARRISB	6/1/2025	6/18/2025	$ 4,234.65	17	$	71,989.05
11823	Storm 6-1-25 Holiday Inn RM 401	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11824	Storm 6-1-25 Holiday Inn RM 404	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11825	Storm 6-1-25 Holiday Inn RM 406	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11826	Storm 6-1-25 Holiday Inn RM 426	Holiday Inn	6/1/2025	6/18/2025	$ 115.44	17	$	1,962.48
11827	Storm 5-31-25 Red Lion 150 Rms	RED LION HOTEL HARRISB	5/31/2025	6/18/2025	$ 18,148.50	18	$	326,673.00
11828	Storm 5-31-25 MainStay RM 208	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11829	Storm 5-31-25 MainStay RM 209	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11830	Storm 5-31-25 MainStay RM 219	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12
11831	Storm 5-31-25 MainStay RM 221	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$	1,878.12

11832	Storm 5-31-25 MainStay RM 220	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11833	Storm 5-31-25 MainStay RM 305	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11834	Storm 5-31-25 MainStay RM 307	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11835	Storm 5-31-25 MainStay RM 315	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11836	Storm 5-31-25 MainStay RM 320	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11837	Storm 5-31-25 MainStay RM 401	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11838	Storm 5-31-25 MainStay RM 405	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11839	Storm 5-31-25 MainStay RM 409	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11840	Storm 5-31-25 MainStay RM 410	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11841	Storm 5-31-25 MainStay RM 417	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11842	Storm 5-31-25 MainStay RM 419	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11843	Storm 5-31-25 MainStay RM 421	MAINSTAY SUITES CARLISLE	5/31/2025	6/18/2025	$ 104.34	18	$ 1,878.12
11844	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11845	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11846	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11847	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11848	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11849	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11850	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11851	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11852	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11853	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11854	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11855	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11856	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11857	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11858	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11859	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11860	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11861	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11862	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11863	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11864	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11865	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11866	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11867	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11868	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 159.00	18	$ 2,862.00
11869	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11870	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11871	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11872	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11873	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11874	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11875	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11876	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11877	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11878	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11879	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11880	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11881	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11882	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11883	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11884	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11885	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11886	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11887	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11888	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11889	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11890	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11891	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11892	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11893	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11894	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11895	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11896	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11897	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11898	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11899	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11900	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11901	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11902	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11903	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11904	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11905	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11906	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11907	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11908	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11909	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11910	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11911	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11912	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11913	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11914	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11915	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11916	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11917	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11918	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11919	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11920	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11921	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11922	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11923	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11924	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11925	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11926	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11927	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11928	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11929	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11930	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11931	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11932	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11933	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11934	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11935	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11936	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11937	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11938	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11939	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11940	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11941	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11942	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11943	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11944	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10

11945	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11946	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11947	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11948	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11949	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11950	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11951	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11952	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11953	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11954	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11955	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11956	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11957	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11958	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11959	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11960	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11961	Storm 5-31-25 Courtyard 40 Rms	Courtyards	6/1/2025	6/18/2025	$ 159.00	17	$ 2,703.00
11962	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 7.95	18	$ 143.10
11963	Storm 5-31-25 Courtyard 40 Rms	Courtyards	5/31/2025	6/18/2025	$ 9.54	18	$ 171.72
11964	January 2025	Hilton Hotels	3/23/2025	2/25/2025	$ 239.00	(26)	$ (6,214.00)
11965	January 2025	Hilton Hotels	3/23/2025	2/25/2025	$ 41.59	(26)	$ (1,081.34)
11966	January 2025		1/28/2025	2/25/2025	$ 20.30	28	$ 568.40
11967	March 2025	AGENT FEE 8900902441121	3/6/2025	4/2/2025	$ 3.00	27	$ 81.00
11968	March 2025	United Airlines	3/6/2025	4/2/2025	$ 585.64	27	$ 15,812.28
11969	March 2025	LEHIGH NORTHAMPTON AIRPOR	3/26/2025	4/2/2025	$ 64.00	7	$ 448.00
11970	March 2025	GATE HOLD F1 KIOSK ORD	3/26/2025	4/2/2025	$ 24.66	7	$ 172.62
11971	March 2025	BILLY GOAT ORD	3/23/2025	4/2/2025	$ 22.48	10	$ 224.80
11972	March 2025	EXCHEQUER PUB	3/23/2025	4/2/2025	$ 33.78	10	$ 337.80
11973	March 2025	Hilton Hotels	3/24/2025	4/2/2025	$ 239.00	9	$ 2,151.00
11974	March 2025	Hilton Hotels	3/24/2025	4/2/2025	$ 41.59	9	$ 374.31
11975	March 2025	Hilton Hotels	3/25/2025	4/2/2025	$ 239.00	8	$ 1,912.00
11976	March 2025	Hilton Hotels	3/25/2025	4/2/2025	$ 41.59	8	$ 332.72
11977	March 2025	Uber	3/23/2025	4/2/2025	$ 47.84	10	$ 478.40
11978	March 2025	Uber	3/26/2025	4/2/2025	$ 67.18	7	$ 470.26
11979	March 2025		3/23/2025	4/2/2025	$ 7.70	10	$ 77.00
11980	March 2025		3/26/2025	4/2/2025	$ 7.70	7	$ 53.90
11981	March 2025		3/5/2025	4/2/2025	$ 6.30	28	$ 176.40
11982	March 2025		3/10/2025	4/2/2025	$ 16.10	23	$ 370.30
11983	March 2025		3/18/2025	4/2/2025	$ 20.30	15	$ 304.50
11984	March 2025		4/2/2025	4/2/2025	$ 6.30	0	$ -
11985	May 2025	SHADY MAPLE FARM MA	5/8/2025	5/29/2025	$ 47.18	21	$ 990.78
11986	May 2025	RUBY THAI AND PAN PACIFIC	5/20/2025	5/29/2025	$ 28.72	9	$ 258.48
11987	June 2025	CHIPOTLE 3940	6/4/2025	6/25/2025	$ 37.20	21	$ 781.20
11988	June 2025	TST*UNION & FINCH RESTAU	6/5/2025	6/25/2025	$ 138.39	20	$ 2,767.70
11989	June 2025	TST*UNION & FINCH RESTAU	6/5/2025	6/25/2025	$ 138.39	20	$ 2,767.70
11990	June 2025	CKE*MELS DELI AND CAFE M	6/10/2025	6/25/2025	$ 40.45	15	$ 606.75
11991	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11992	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11993	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11994	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	12/29/2024	1/14/2025	$ 160.00	16	$ 2,560.00
11995	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11996	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11997	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11998	EZ Pass	PTC EZ PASS AUTO RE.	1/25/2025	2/6/2025	$ 160.00	12	$ 1,920.00
11999	EZ Pass	PTC EZ PASS AUTO RE.	1/30/2025	2/6/2025	$ 225.00	7	$ 1,575.00
12000	Amazon Cell Phone Supplies	AMAZON MKTPL*ZC4RC67V1	2/3/2025	2/10/2025	$ 42.38	7	$ 296.66
12001	Amazon Cell Phone Supplies	AMAZON MKTPL*ZC4RC67V1	2/3/2025	2/10/2025	$ 42.38	7	$ 296.66
12002	Amazon Cell Phone Supplies	AMAZON MKTPL*Z72SL4D92	1/31/2025	2/10/2025	$ 234.96	10	$ 2,349.60
12003	Amazon Cell Phone Supplies	AMAZON MKTPL*Z72SL4D92	1/31/2025	2/10/2025	$ 234.96	10	$ 2,349.60
12004	Cell Phone Supplies	AMAZON MKTPL*507Z132E3	2/12/2025	2/18/2025	$ 69.00	6	$ 414.02
12005	Cell Phone Supplies	AMAZON MKTPL*507Z132E3	2/12/2025	2/18/2025	$ 69.00	6	$ 414.02
12006	Cell Phone Supplies	AMAZON MKTPL*507Z132E3	2/12/2025	2/18/2025	$ 69.00	6	$ 414.02
12007	Cell Phone Supplies	CELLULAR ACCESSORIES FOR	2/7/2025	2/18/2025	$ 70.82	11	$ 779.02
12008	Cell Phone Supplies	CELLULAR ACCESSORIES FOR	2/7/2025	2/18/2025	$ 69.01	11	$ 759.11
12009	Amazon	AMAZON MKTPL*YH1CZ7VP3	2/16/2025	3/10/2025	$ 50.21	22	$ 1,104.62
12010	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12011	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12012	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12013	EZ Pass Turnpike Tolls	PTC EZ PASS AUTO RE.	3/2/2025	3/10/2025	$ 160.00	8	$ 1,280.00
12014	Toll EZ Pass NJ	NJ EZPASS	3/6/2025	3/10/2025	$ 8.00	4	$ 32.00
12015	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	3/15/2025	4/2/2025	$ 225.00	18	$ 4,050.00
12016	Tolls	Pennsylvania Turnpike	1/3/2025	2/10/2025	$ 260.40	38	$ 9,895.20
12017	travel expense for orientation		6/11/2025	6/25/2025	$ 97.30	14	$ 1,362.20
12018	travel expense for orientation	pa turnpike	6/11/2025	6/25/2025	$ 25.76	14	$ 360.64
12019	May 2025 Storm Incidentals	Walmart	4/30/2025	5/9/2025	$ 122.22	9	$ 1,099.98
12020	Kuruts JAN 25 Mileage		1/8/2025	2/7/2025	$ 109.90	30	$ 3,297.00
12021	Kuruts JAN 25 Mileage	PA Turnpike	1/8/2025	2/7/2025	$ 6.60	30	$ 198.00
12022	Kuruts JAN 25 Mileage	PA Turnpike	1/16/2025	2/7/2025	$ 6.60	22	$ 145.20
12023	Kuruts JAN 25 Mileage		1/16/2025	2/7/2025	$ 109.90	22	$ 2,417.80
12024	Kuruts JAN 25 Mileage	PA Turnpike	1/29/2025	2/7/2025	$ 6.60	9	$ 59.40
12025	Kuruts JAN 25 Mileage	PA Turnpike	1/22/2025	2/7/2025	$ 6.60	16	$ 105.60
12026	Kuruts JAN 25 Mileage		1/22/2025	2/7/2025	$ 129.50	16	$ 2,072.00
12027	Kuruts JAN 25 Mileage		1/29/2025	2/7/2025	$ 148.40	9	$ 1,335.60
12028	Kuruts FWB 25 Mileage		2/5/2025	3/4/2025	$ 126.00	27	$ 3,402.00
12029	Kuruts FWB 25 Mileage	PA Turnpike	2/5/2025	3/4/2025	$ 4.70	27	$ 126.90
12030	Kuruts FWB 25 Mileage		2/25/2025	3/4/2025	$ 42.70	7	$ 298.90
12031	Kuruts FWB 25 Mileage		2/26/2025	3/4/2025	$ 139.30	6	$ 835.80
12032	Kuruts FWB 25 Mileage	PA Turnpike	2/26/2025	3/4/2025	$ 4.70	6	$ 28.20
12033	Kuruts MAR 25 Mileage		3/11/2025	4/3/2025	$ 20.30	23	$ 466.90
12034	Kuruts MAR 25 Mileage		3/12/2025	4/3/2025	$ 111.30	22	$ 2,448.60
12035	Kuruts MAR 25 Mileage		3/20/2025	4/3/2025	$ 29.40	14	$ 411.60
12036	Kuruts MAR 25 Mileage		3/26/2025	4/3/2025	$ 25.20	8	$ 201.60
12037	wk of Feb 24 miles		2/27/2025	2/28/2025	$ 44.10	1	$ 44.10
12038	wk of Feb 24 miles		2/28/2025	2/28/2025	$ 51.10	0	$ -
12039	3/6/2025 Storm		3/6/2025	3/11/2025	$ 53.20	5	$ 266.00
12040	Work Management Staff Meeting		4/22/2025	4/25/2025	$ 116.20	3	$ 348.60
12041	storm training		4/29/2025	5/2/2025	$ 44.10	3	$ 132.30
12042	Storm Duty		4/30/2025	5/2/2025	$ 53.20	2	$ 106.40
12043	May storm drill		5/29/2025	5/30/2025	$ 44.10	1	$ 44.10
12044	June 19th Storm Duty		6/20/2025	6/23/2025	$ 53.20	3	$ 159.60
12045	Mileage		12/18/2024	1/15/2025	$ 62.98	28	$ 1,763.44
12046	Mileage		1/7/2025	1/15/2025	$ 65.80	8	$ 526.40
12047	Mileage		1/8/2025	1/15/2025	$ 66.50	7	$ 465.50
12048	Mileage		1/28/2025	2/24/2025	$ 130.90	27	$ 3,534.30
12049	Mileage		2/16/2025	2/24/2025	$ 131.60	8	$ 1,052.80
12050	Mileage		3/16/2025	4/7/2025	$ 130.90	22	$ 2,879.80
12051	Mileage		3/27/2025	4/23/2025	$ 123.20	27	$ 3,326.40
12052	Mileage		4/16/2025	4/23/2025	$ 123.20	7	$ 862.40
12053	Toll by Plate JTJ7069	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 10.40	6	$ 62.40
12054	Toll by Plate ZXV5835	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 280.70	6	$ 1,684.20
12055	Toll by Plate ZHL3147	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 32.60	6	$ 195.60
12056	Toll by Plate ZTV2258	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 38.50	6	$ 231.00
12057	Toll by Plate ZTV2258	PTC EZPASS CSC WEB IVR	12/31/2024	1/6/2025	$ 3.80	6	$ 22.80

12058	DriveEZMD	DRIVEEZMD MPC	1/5/2025	1/10/2025	$	95.19	5	$ 475.95
12059	Toll by Plate	PTC EZPASS CSC WEB IVR	1/8/2025	1/13/2025	$	34.10	5	$ 170.50
12060	NC Quick Pass	NC QUICK PASS	1/8/2025	1/13/2025	$	9.69	5	$ 48.45
12061	NC Quick Pass	NC QUICK PASS	1/8/2025	1/13/2025	$	13.15	5	$ 65.75
12062	NC Quick Pass	NC QUICK PASS	1/8/2025	1/14/2025	$	18.31	6	$ 109.86
12063	Toll by Plate	PTC EZPASS CSC WEB IVR	1/8/2025	1/13/2025	$	5.70	5	$ 28.50
12064	PA Turnpike	PTC EZPASS CSC WEB IVR	1/15/2025	1/21/2025	$	54.80	6	$ 328.80
12065	Toll by Plate	PTC EZ PASS CSC	1/31/2025	2/6/2025	$	47.06	6	$ 282.36
12066	Toll by Plate	PTC EZ PASS CSC	2/11/2025	2/17/2025	$	26.00	6	$ 156.00
12067	Toll by Plate	PTC EZPASS CSC WEB IVR	2/20/2025	2/24/2025	$	140.95	4	$ 563.80
12068	Toll by Plate	PTC EZPASS CSC WEB IVR	2/20/2025	2/24/2025	$	8.00	4	$ 32.00
12069	Toll by Plate	PTC EZPASS CSC WEB IVR	2/20/2025	2/24/2025	$	7.00	4	$ 28.00
12070	Toll by Plate	PTC EZPASS CSC WEB IVR	2/26/2025	3/3/2025	$	36.90	5	$ 184.50
12071	Toll by Plate	PTC EZPASS CSC WEB IVR	2/26/2025	3/3/2025	$	26.64	5	$ 133.20
12072	Steno Staff Meeting	BAKERY DELITE INC	3/4/2025	3/10/2025	$	46.35	6	$ 278.10
12073	Toll by Plate	PTC EZPASS CSC WEB IVR	3/21/2025	3/27/2025	$	23.37	6	$ 140.22
12074	Toll by Plate	PTC EZPASS CSC WEB IVR	3/24/2025	3/28/2025	$	12.92	4	$ 51.68
12075	Toll by Plate ZHL3147	PTC EZPASS CSC WEB IVR	3/24/2025	3/28/2025	$	39.65	4	$ 158.60
12076	Toll by Plate Collections	HARRIS & HARRIS	4/17/2025	4/21/2025	$	274.56	4	$ 1,098.24
12077	Mount Airy Casino	MT AIRY HOTEL	4/23/2025	5/1/2025	$	4,500.00	8	$ 36,000.00
12078	Bakery Delite	BAKERY DELITE INC	4/30/2025	5/5/2025	$	7.93	5	$ 39.65
12079	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12080	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12081	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12082	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12083	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12084	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12085	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12086	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12087	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12088	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12089	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12090	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12091	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12092	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12093	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12094	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12095	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12096	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12097	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12098	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12099	Toll by Plate	PTC EZ PASS CSC	5/2/2025	5/8/2025	$	30.37	6	$ 182.19
12100	PA EZ Pass Toll by Plate	PTC EZPASS CSC WEB IVR	5/2/2025	5/8/2025	$	22.00	6	$ 132.00
12101	Toll by Plate	PTC EZPASS CSC WEB IVR	5/2/2025	5/8/2025	$	4.28	6	$ 25.68
12102	Toll by Plate	PTC EZPASS CSC WEB IVR	5/2/2025	5/8/2025	$	3.65	6	$ 21.90
12103	Frankies Sub Shop	SQ *FRANKIE'S SUB SHOP	5/14/2025	5/19/2025	$	55.12	5	$ 275.60
12104	Marcos - Hogans Alley Training	MARCOS PIZZA - 2008	5/14/2025	5/19/2025	$	95.88	5	$ 479.40
12105	Big Foot Subs	BIG FOOT SUBS	5/21/2025	5/27/2025	$	75.45	6	$ 452.70
12106	Big Foot Subs	BIG FOOT SUBS	5/21/2025	5/27/2025	$	88.39	6	$ 530.34
12107	6.3.25 Report	MR STICKYS	5/21/2025	6/4/2025	$	43.00	14	$ 602.00
12108	Tolls Transmission Support	PTC EZ PASS AUTO RE.	1/10/2025	1/31/2025	$	35.00	21	$ 735.00
12109	Tolls Transmission Support	PTC EZ PASS AUTO RE.	2/13/2025	3/4/2025	$	35.00	19	$ 665.00
12110	Tolls Transmission Support	PTC EZ PASS AUTO RE.	3/20/2025	4/7/2025	$	35.00	18	$ 630.00
12111	Supply Chain Summit Expense Lane	LOVE'S #0370 INSIDE	4/17/2025	4/28/2025	$	18.25	11	$ 200.75
12112	Supply Chain Summit Expense Lane	BRG HOLDINGS LLC	4/16/2025	4/28/2025	$	24.00	12	$ 288.00
12113	Supply Chain Summit Expense Lane	FBM STEWART PARKING GARAG	4/15/2025	4/28/2025	$	15.00	13	$ 195.00
12114	Supply Chain Summit Expense Lane	BRG HOLDINGS LLC	4/15/2025	4/28/2025	$	24.00	13	$ 312.00
12115	Supply Chain Summit Expense Lane	Enterprise	4/18/2025	4/28/2025	$	520.45	10	$ 5,204.50
12116	Supply Chain Summit Expense Lane	Embassy Suites	4/14/2025	4/28/2025	$	139.20	14	$ 1,948.80
12117	Supply Chain Summit Expense Lane	Embassy Suites	4/14/2025	4/28/2025	$	24.58	14	$ 344.12
12118	Supply Chain Summit Expense Lane	Embassy Suites	4/15/2025	4/28/2025	$	139.20	13	$ 1,809.60
12119	Supply Chain Summit Expense Lane	Embassy Suites	4/15/2025	4/28/2025	$	24.58	13	$ 319.54
12120	Supply Chain Summit Expense Lane	Embassy Suites	4/16/2025	4/28/2025	$	139.20	12	$ 1,670.40
12121	Supply Chain Summit Expense Lane	Embassy Suites	4/16/2025	4/28/2025	$	24.58	12	$ 294.96
12122	April Toll Replenishment	PTC EZ PASS AUTO RE.	4/10/2025	4/28/2025	$	35.00	18	$ 630.00
12123	Tolls Transmission Support	PTC EZ PASS AUTO RE.	5/16/2025	6/2/2025	$	35.00	17	$ 595.00
12124	Tolls Transmission Support	PTC EZ PASS AUTO RE.	6/5/2025	6/9/2025	$	35.00	4	$ 140.00
12125	storm food	MISSION BBQ ALLENTOWN-ECO	2/17/2025	3/18/2025	$	355.37	29	$ 10,305.73
12126	Travel to Walbert		5/14/2025	6/5/2025	$	63.70	22	$ 1,401.40
12127	Storm Meal	CHIPOTLE 1546	1/1/2025	1/9/2025	$	19.77	8	$ 158.16
12128	Safety meeting	REDNERS MKTS #42	1/21/2025	2/3/2025	$	7.38	13	$ 95.94
12129	Safety meeting	10 WEST PIZZERIA	1/21/2025	2/3/2025	$	100.25	13	$ 1,303.25
12130	Safety Meeting	SHADY MAPLE FARM MA	1/31/2025	2/24/2025	$	30.99	24	$ 743.76
12131	Storm Meal	CASTANEDAS MEXICAN RES	1/29/2025	2/24/2025	$	21.93	26	$ 570.18
12132	Storm Meal	JERRYS PIZZA PIE	2/17/2025	2/24/2025	$	19.22	7	$ 134.54
12133	Storm Meal	CASTANEDAS MEXICAN RES	2/17/2025	2/24/2025	$	38.12	7	$ 266.84
12134	Tailboard Safety Talk	SHADY MAPLE FARM MA	2/27/2025	3/13/2025	$	21.98	14	$ 307.72
12135	Safety Meeting	TST* TWO COUSINS PIZZA -	3/10/2025	3/28/2025	$	216.04	18	$ 3,888.72
12136	Storm Meal	SHEETZ 0655 00006551	3/16/2025	4/2/2025	$	7.92	17	$ 134.64
12137	Storm Meal	CJ EPHRATA PIZZA LLC	3/16/2025	4/2/2025	$	15.97	17	$ 271.49
12138	Safety Meeting	NEW YORK BAGELRY	3/19/2025	3/28/2025	$	54.83	9	$ 493.47
12139	Safety Meeting	SHADY MAPLE FARM MA	4/11/2025	5/9/2025	$	29.98	28	$ 839.44
12140	Safety Meeting	NEW YORK BAGELRY	4/28/2025	5/9/2025	$	49.84	11	$ 548.24
12141	Storm Meal	TST* ALEBRIJE RESTAURANT	5/4/2025	5/17/2025	$	24.79	13	$ 322.27
12142	Safety Meeting	NEW YORK BAGELRY	5/5/2025	5/17/2025	$	51.84	12	$ 622.08
12143	Storm Meal	MOES #6055	5/6/2025	5/17/2025	$	12.70	11	$ 139.70
12144	Safety Meeting	SHADY MAPLE FARM MA	5/16/2025	5/25/2025	$	24.48	9	$ 220.32
12145	Safety Meeting	NEW YORK BAGELRY	5/21/2025	5/28/2025	$	51.84	7	$ 362.88
12146	Safety Meeting	SHADY MAPLE FARM MA	5/29/2025	6/3/2025	$	32.31	5	$ 161.55
12147	Storm Meal	CHIPOTLE 2226	5/31/2025	6/17/2025	$	14.31	17	$ 243.27
12148	Storm Meal	SQ *PEACE OF MIND CAFE	6/1/2025	6/17/2025	$	18.89	16	$ 302.24
12149	Storm Meal	SHEETZ 0580	5/31/2025	6/19/2025	$	12.27	19	$ 233.13
12150	Safety Meeting	10 WEST PIZZERIA	6/18/2025	6/26/2025	$	69.80	8	$ 558.40
12151	Safety Meeting	SPEEDWAY 45798	6/18/2025	6/26/2025	$	7.68	8	$ 61.44
12152	Storm Meal	OLO*135 HONEYGROW WYO	6/20/2025	6/26/2025	$	21.36	6	$ 128.16
12153	Feb PUC storm expense	TOP OF THE 80'S	2/16/2025	3/20/2025	$	36.16	32	$ 1,157.12
12154	Feb PUC storm expense	HTL*HAMPTONINNBYHI	2/16/2025	3/20/2025	$	261.56	32	$ 8,369.92
12155	Feb PUC storm expense	HTL*HAMPTONINNBYHI	2/17/2025	3/20/2025	$	261.56	31	$ 8,108.36
12156	personal mileage		12/17/2024	3/27/2025	$	24.12	100	$ 2,412.00
12157	personal mileage		12/18/2024	3/27/2025	$	40.87	99	$ 4,046.13
12158	personal mileage		12/19/2024	3/27/2025	$	60.97	98	$ 5,975.06
12159	personal mileage		12/27/2024	3/27/2025	$	60.97	90	$ 5,487.30
12160	personal mileage		1/14/2025	3/27/2025	$	13.30	72	$ 957.60
12161	personal mileage		1/29/2025	3/27/2025	$	13.30	57	$ 758.10
12162	personal mileage		1/30/2025	3/27/2025	$	50.40	56	$ 2,822.40
12163	personal mileage		2/4/2025	3/27/2025	$	13.30	51	$ 678.30
12164	personal mileage		2/20/2025	3/27/2025	$	13.30	35	$ 465.50
12165	personal mileage		2/16/2025	3/27/2025	$	42.70	39	$ 1,665.30
12166	personal mileage		3/6/2025	3/27/2025	$	113.40	21	$ 2,381.40
12167	personal mileage		3/11/2025	3/27/2025	$	63.70	16	$ 1,019.20
12168	personal mileage		3/26/2025	3/27/2025	$	42.70	1	$ 42.70
12169	personal mileage		4/1/2025	6/19/2025	$	51.80	79	$ 4,092.20
12170	personal mileage		4/3/2025	6/19/2025	$	13.30	77	$ 1,024.10

12171	personal mileage		4/18/2025	6/19/2025	$ 28.00	62	$ 1,736.00
12172	personal mileage		4/22/2025	6/19/2025	$ 13.30	58	$ 771.40
12173	personal mileage		4/23/2025	6/19/2025	$ 128.10	57	$ 7,301.70
12174	personal mileage		5/1/2025	6/19/2025	$ 13.30	49	$ 651.70
12175	personal mileage		5/8/2025	6/19/2025	$ 28.00	42	$ 1,176.00
12176	personal mileage		5/15/2025	6/19/2025	$ 13.30	35	$ 465.50
12177	personal mileage		6/4/2025	6/19/2025	$ 162.40	15	$ 2,436.00
12178	personal mileage		4/15/2025	6/19/2025	$ 42.70	65	$ 2,775.50
12179	personal mileage		6/6/2025	6/19/2025	$ 65.10	13	$ 846.30
12180	personal mileage		6/12/2025	6/19/2025	$ 93.10	7	$ 651.70
12181	personal mileage		6/18/2025	6/19/2025	$ 13.30	1	$ 13.30
12182	SEE Conference	S.E.E.	1/7/2025	2/3/2025	$ 850.00	27	$ 22,950.00
12183	2/17/2025 Storm Assessing		2/17/2025	3/3/2025	$ 95.90	14	$ 1,342.60
12184	2/17/2025 Storm Assessing	PJ Whelihans	2/17/2025	3/3/2025	$ 26.00	14	$ 364.00
12185	T&D Planning Meeting	Mary Ann Donut Kitchen	3/5/2025	4/24/2025	$ 48.00	50	$ 2,400.00
12186	SEE Flight	American Airlines	4/14/2025	4/30/2025	$ 520.97	16	$ 8,335.52
12187	T&D World Live Conference	American Airlines	4/29/2025	4/30/2025	$ 481.96	1	$ 481.96
12188	PJM TEAC and PC meeting		1/7/2025	6/9/2025	$ 64.40	153	$ 9,853.20
12189	PJM TEAC and PC meeting	PA EZpass	1/7/2025	6/9/2025	$ 7.44	153	$ 1,138.32
12190	PJM TEAC and PC meeting		3/4/2025	6/9/2025	$ 64.40	97	$ 6,246.80
12191	PJM TEAC and PC meeting	PA EZpass	3/4/2025	6/9/2025	$ 7.44	97	$ 721.68
12192	Nescopeck Open House		4/30/2025	6/9/2025	$ 63.70	40	$ 2,548.00
12193	DVPQP Meeting		4/3/2025	6/9/2025	$ 74.20	67	$ 4,971.40
12194	JML-exp-2.13.25		1/2/2025	2/16/2025	$ 7.70	45	$ 346.50
12195	JML-exp-2.13.25		1/8/2025	2/16/2025	$ 7.70	39	$ 300.30
12196	JML-exp-2.13.25		1/15/2025	2/16/2025	$ 7.70	32	$ 246.40
12197	JML-exp-2.13.25		1/22/2025	2/16/2025	$ 7.70	25	$ 192.50
12198	JML-exp-2.13.25		1/29/2025	2/16/2025	$ 7.70	18	$ 138.60
12199	JML-exp-2.13.25		2/5/2025	2/16/2025	$ 7.70	11	$ 84.70
12200	JML-exp-2.13.25		2/11/2025	2/16/2025	$ 7.70	5	$ 38.50
12201	5th Quarter PSU Networking Event	Hyatt Place State College	3/5/2025	3/17/2025	$ 169.00	12	$ 2,028.00
12202	5th Quarter PSU Networking Event	Hyatt Place State College	3/5/2025	3/17/2025	$ 17.27	12	$ 207.24
12203	HAR/LAN Storm Hardening 4.1.25		4/1/2025	5/11/2025	$ 90.30	40	$ 3,612.00
12204	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/8/2025	5/23/2025	$ 279.65	45	$ 12,584.25
12205	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/8/2025	5/23/2025	$ 35.15	45	$ 1,581.75
12206	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/9/2025	5/23/2025	$ 271.15	44	$ 11,930.60
12207	EPRI DPIG Meeting	Best Western Downtown Phoenix	4/9/2025	5/23/2025	$ 34.08	44	$ 1,499.52
12208	EPRI DPIG Meeting	United	2/27/2025	5/23/2025	$ 138.48	85	$ 11,770.80
12209	EPRI DPIG Meeting	Frontier	2/13/2025	5/23/2025	$ 158.98	99	$ 15,739.02
12210	EPRI DPIG Meeting		4/4/2025	5/23/2025	$ 118.30	49	$ 5,796.70
12211	EPRI DPIG Meeting		4/15/2025	5/23/2025	$ 91.70	38	$ 3,484.60
12212	EPRI DPIG Meeting	Lyft	4/8/2025	5/23/2025	$ 15.76	45	$ 709.20
12213	EPRI DPIG Meeting	Lyft	4/10/2025	5/23/2025	$ 16.93	43	$ 727.99
12214	EPRI DPIG Meeting	United	2/26/2025	5/23/2025	$ 35.00	86	$ 3,010.00
12215	CYME 2025 Users Group Meeting	American Airlines	6/2/2025	6/26/2025	$ 482.01	24	$ 11,568.24
12216	CYME 2025 Users Group Meeting	American Airlines	5/21/2025	6/26/2025	$ 343.85	36	$ 12,378.60
12217	CYME 2025 Users Group Meeting	American Airlines	6/5/2025	6/26/2025	$ 94.58	21	$ 1,986.18
12218	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 259.66	24	$ 6,231.84
12219	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 9.09	24	$ 218.16
12220	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 13.44	24	$ 322.56
12221	CYME 2025 Users Group Meeting	Le Westin Montreal	6/2/2025	6/26/2025	$ 26.81	24	$ 643.44
12222	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 259.66	23	$ 5,972.18
12223	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 9.09	23	$ 209.07
12224	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 13.44	23	$ 309.12
12225	CYME 2025 Users Group Meeting	Le Westin Montreal	6/3/2025	6/26/2025	$ 26.81	23	$ 616.63
12226	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 259.66	22	$ 5,712.52
12227	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 9.09	22	$ 199.98
12228	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 13.44	22	$ 295.68
12229	CYME 2025 Users Group Meeting	Le Westin Montreal	6/4/2025	6/26/2025	$ 26.81	22	$ 589.82
12230	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 259.66	21	$ 5,452.86
12231	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 9.09	21	$ 190.89
12232	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 13.44	21	$ 282.24
12233	CYME 2025 Users Group Meeting	Le Westin Montreal	6/5/2025	6/26/2025	$ 26.81	21	$ 563.01
12234	CYME 2025 Users Group Meeting	CYME International	5/15/2025	6/26/2025	$ 1,925.00	42	$ 80,850.00
12235	CYME 2025 Users Group Meeting	Uber	6/2/2025	6/26/2025	$ 32.28	24	$ 774.72
12236	CYME 2025 Users Group Meeting	Uber	6/7/2025	6/26/2025	$ 31.31	19	$ 594.89
12237	CYME 2025 Users Group Meeting	DoorDash	6/5/2025	6/26/2025	$ 31.09	21	$ 652.89
12238	CYME 2025 Users Group Meeting	Keg Steak and Bar	6/3/2025	6/26/2025	$ 11.74	23	$ 270.02
12239	CYME 2025 Users Group Meeting	DoorDash	6/6/2025	6/26/2025	$ 30.26	20	$ 605.20
12240	HUNT-DALM Tie Walkdown		6/19/2025	6/26/2025	$ 106.40	7	$ 744.80
12241	February receipts	WEGMANS ALLENTOWN #79	2/17/2025	2/21/2025	$ 27.16	4	$ 108.64
12242	February receipts	WEGMANS ALLENTOWN #79	2/17/2025	2/21/2025	$ 29.42	4	$ 117.68
12243	EE&C Meeting	TST* TOBIAS S. FROGG	5/17/2025	5/29/2025	$ 87.71	12	$ 1,052.52
12244	Field visits		2/11/2025	2/24/2025	$ 77.00	13	$ 1,001.00
12245	Field visits		2/13/2025	2/24/2025	$ 60.20	11	$ 662.20
12246	Hurricane Assistance Recognition		2/21/2025	3/10/2025	$ 56.70	17	$ 963.90
12247	Ed Harakel Safety meeting		3/4/2025	3/10/2025	$ 96.60	6	$ 579.60
12248	Tree trimming video - Harrisburg		4/24/2025	5/2/2025	$ 116.90	8	$ 935.20
12249	Travel to Walbert		3/5/2025	3/18/2025	$ 38.50	13	$ 500.50
12250	Travel to Walbert		3/5/2025	3/18/2025	$ 38.50	13	$ 500.50
12251	Travel to Walbert	Pa Turnpike	3/5/2025	3/18/2025	$ 24.00	13	$ 312.00
12252	Safety / Tools	DD/BR #337322 Q35	1/2/2025	1/6/2025	$ 44.95	4	$ 179.80
12253	Safety Mtg / Breakfast	CAROUSEL DAIRY BAR & CAFE	1/10/2025	1/17/2025	$ 140.04	7	$ 980.28
12254	Safety Meeting	DD/BR #337322 Q35	1/27/2025	2/10/2025	$ 44.95	14	$ 629.30
12255	Safety Meeting	CAROUSEL DAIRY BAR & CAFE	1/28/2025	2/10/2025	$ 79.73	13	$ 1,036.49
12256	Safety Meeting	CAROUSEL DAIRY BAR & CAFE	1/21/2025	2/10/2025	$ 161.40	20	$ 3,228.00
12257	Team Mtg-Safety-Accessories/Trks	DD/BR #337322 Q35	2/12/2025	2/19/2025	$ 71.92	7	$ 503.44
12258	Team Mtg-Safety-Accessories/Trks	IHOP #5649	1/31/2025	2/19/2025	$ 86.20	19	$ 1,637.80
12259	Storm meals/snacks/Material	TWO GUYS FROM ITALY EXPRE	2/18/2025	2/28/2025	$ 89.99	10	$ 899.90
12260	Storm meals/snacks/Material	IHOP #5649	2/17/2025	2/28/2025	$ 30.29	11	$ 333.19
12261	Safety Summit / Tool repair-repl	TST* TRIO BAR AND GRILL	3/4/2025	3/14/2025	$ 88.13	10	$ 881.30
12262	Safety Summit / Tool repair-repl	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$ 143.19	11	$ 1,575.09
12263	Safety Summit / Tool repair-repl	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$ 143.19	11	$ 1,575.09
12264	Storm restoration	JOEYS PIZZA	3/17/2025	3/21/2025	$ 98.35	4	$ 393.40
12265	Storm meals/snacks	CAROUSEL DAIRY BAR & CAFE	3/17/2025	3/26/2025	$ 18.19	9	$ 163.71
12266	Storm meals/snacks	CAROUSEL DAIRY BAR & CAFE	3/21/2025	3/31/2025	$ 140.56	10	$ 1,405.60
12267	Bucket Truck Rescue	DD/BR #337322 Q35	4/1/2025	4/8/2025	$ 182.80	7	$ 1,279.60
12268	Safety/EHS/Storm	TWO GUYS FROM ITALY RESTA	4/30/2025	5/19/2025	$ 36.50	19	$ 693.50
12269	Safety/EHS/Storm	SQ *G&M?S AT THE WAREHOUS	4/17/2025	5/19/2025	$ 105.07	32	$ 3,362.24
12270	Safety/EHS/Storm	STAN'S CAFE	5/5/2025	5/19/2025	$ 63.38	14	$ 887.32
12271	Safety/EHS/Storm	CAROUSEL DAIRY BAR & CAFE	5/1/2025	5/19/2025	$ 145.06	18	$ 2,611.08
12272	Storm/Safety	CAROUSEL DAIRY BAR & CAFE	5/23/2025	6/10/2025	$ 121.43	18	$ 2,185.74
12273	Storm/Safety	TST* MEATHEADS	6/1/2025	6/10/2025	$ 130.09	9	$ 1,170.81
12274	Storm/Safety	CAROUSEL DAIRY BAR & CAFE	5/31/2025	6/10/2025	$ 20.39	10	$ 203.90
12275	Storm/Safety	IHOP #5649	6/1/2025	6/10/2025	$ 57.23	9	$ 515.07
12276	Safety Tailboard	DD/BR #337322 Q35	6/5/2025	6/10/2025	$ 58.74	5	$ 293.70
12277	PA Society Parking	METROPOLIS PARKING	12/7/2024	1/14/2025	$ 21.00	38	$ 798.00
12278	January expenses to date	NATL ASSN REG UTIL COMM	1/7/2025	2/13/2025	$ 695.00	37	$ 25,715.00
12279	January expenses to date	PA FARM SHOW COMPLEX&E	1/9/2025	2/13/2025	$ 15.00	35	$ 525.00
12280	January expenses to date	MC GRATHS PUB.	1/17/2025	2/13/2025	$ 123.88	27	$ 3,344.76
12281	January expenses to date	SAMMYS AUTHENTIC ITALIAN	2/4/2025	2/13/2025	$ 100.38	9	$ 903.42
12282	January expenses to date		1/10/2025	2/13/2025	$ 39.20	34	$ 1,332.80
12283	January expenses to date		1/23/2025	2/13/2025	$ 51.80	21	$ 1,087.80

12284	January expenses to date		1/30/2025	2/13/2025	$ 54.60	14	$ 764.40
12285	January expenses to date		2/7/2025	2/13/2025	$ 59.50	6	$ 357.00
12286	NARUC Winter Policy Summit	HONK PARKING	2/23/2025	3/7/2025	$ 109.20	12	$ 1,310.40
12287	NARUC Winter Policy Summit	TST*CHAIA TACOS - MOUNT	2/24/2025	3/7/2025	$ 25.23	11	$ 277.53
12288	NARUC Winter Policy Summit	Marriott Hotels	2/23/2025	3/7/2025	$ 351.90	12	$ 4,222.80
12289	NARUC Winter Policy Summit	Marriott Hotels	2/23/2025	3/7/2025	$ 56.13	12	$ 673.56
12290	NARUC Winter Policy Summit	Marriott Hotels	2/24/2025	3/7/2025	$ 394.40	11	$ 4,338.40
12291	NARUC Winter Policy Summit	Marriott Hotels	2/24/2025	3/7/2025	$ 62.91	11	$ 692.01
12292	NARUC Winter Policy Summit	Marriott Hotels	2/25/2025	3/7/2025	$ 394.40	10	$ 3,944.00
12293	NARUC Winter Policy Summit	Marriott Hotels	2/25/2025	3/7/2025	$ 62.91	10	$ 629.10
12294	NARUC Winter Policy Summit		2/23/2025	3/7/2025	$ 109.20	12	$ 1,310.40
12295	NMSU Current Issues Registration	NMSU ECON & INTL BUS.	2/21/2025	3/17/2025	$ 1,395.00	24	$ 33,480.00
12296	EPSA Competitive Power Summit	ELECTRIC POWER SUPPLY	2/20/2025	3/17/2025	$ 295.00	25	$ 7,375.00
12297	Concur Travel Info	American Airlines	3/3/2025	3/24/2025	$ 1,049.73	21	$ 22,044.33
12298	Concur Travel Info	United Airlines	3/3/2025	3/24/2025	$ 618.37	21	$ 12,985.77
12299	March Expenses	MCDONALD'S F35425	3/25/2025	4/25/2025	$ 11.69	31	$ 362.39
12300	March Expenses	H2C CHILI'S BAR T3 ORD	3/25/2025	4/25/2025	$ 25.60	31	$ 793.60
12301	March Expenses	TGI FRIDAYS #60856	3/25/2025	4/25/2025	$ 50.40	31	$ 1,562.40
12302	March Expenses	HARRISBURG INTERNATIONAL	3/26/2025	4/25/2025	$ 37.00	30	$ 1,110.00
12303	March Expenses	AGENT FEE 8900903679570	3/31/2025	4/25/2025	$ 5.00	25	$ 125.00
12304	March Expenses	The Victor Building	4/2/2025	4/25/2025	$ 15.00	23	$ 345.00
12305	March Expenses	Scranton	4/11/2025	4/25/2025	$ 4.00	14	$ 56.00
12306	March Expenses		4/2/2025	4/25/2025	$ 107.10	23	$ 2,463.30
12307	March Expenses		4/10/2025	4/25/2025	$ 43.40	15	$ 651.00
12308	March Expenses		4/11/2025	4/25/2025	$ 138.60	14	$ 1,940.40
12309	March Expenses		3/18/2025	4/25/2025	$ 43.40	38	$ 1,649.20
12310	March Expenses	Marriott Hotels	3/24/2025	4/25/2025	$ 205.00	32	$ 6,560.00
12311	March Expenses	Marriott Hotels	3/24/2025	4/25/2025	$ 36.88	32	$ 1,180.16
12312	Fraud and Refunds	NMSU ECON & INTL BUS.	4/1/2025	5/6/2025	$ (1,195.00)	35	$ (41,825.00)
12313	Fraud and Refunds	UBER *TRIP	3/28/2025	5/6/2025	$ (30.72)	39	$ (1,198.08)
12314	Fraud and Refunds	UBER *TRIP	3/28/2025	5/6/2025	$ 30.72	39	$ 1,198.08
12315	Fraud and Refunds	UBER *TRIP	3/22/2025	5/6/2025	$ (21.98)	45	$ (989.10)
12316	Fraud and Refunds	UBER *TRIP	3/22/2025	5/6/2025	$ 21.98	45	$ 989.10
12317	Fraud and Refunds	UBER *TRIP	3/23/2025	5/6/2025	$ (71.79)	44	$ (3,158.76)
12318	Fraud and Refunds	UBER *TRIP	3/23/2025	5/6/2025	$ 71.79	44	$ 3,158.76
12319	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$ 19.46	43	$ 836.78
12320	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$ 73.92	43	$ 3,178.56
12321	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$ (19.46)	43	$ (836.78)
12322	Fraud and Refunds	UBER *TRIP	3/24/2025	5/6/2025	$ (73.92)	43	$ (3,178.56)
12323	Fraud and Refunds	UBER *TRIP	3/25/2025	5/6/2025	$ 82.21	42	$ 3,452.82
12324	Fraud and Refunds	UBER *TRIP	3/25/2025	5/6/2025	$ (82.21)	42	$ (3,452.82)
12325	May General Expenses	American Airlines	5/22/2025	6/4/2025	$ 436.37	13	$ 5,672.81
12326	May General Expenses	AGENT FEE 8900906374051	5/22/2025	6/4/2025	$ 3.00	13	$ 39.00
12327	May General Expenses	AGENT FEE 8900906193818	5/19/2025	6/4/2025	$ 3.00	16	$ 48.00
12328	May General Expenses	American Airlines	5/19/2025	6/4/2025	$ 554.97	16	$ 8,879.52
12329	May General Expenses	2025 MACRUC ANNUAL EDU	5/7/2025	6/4/2025	$ 795.00	28	$ 22,260.00
12330	May General Expenses	NATL ASSN REG UTIL COMM	5/7/2025	6/4/2025	$ 950.00	28	$ 26,600.00
12331	May General Expenses		4/22/2025	6/4/2025	$ 43.40	43	$ 1,866.20
12332	May General Expenses		4/23/2025	6/4/2025	$ 43.40	42	$ 1,822.80
12333	May General Expenses		4/25/2025	6/4/2025	$ 43.40	40	$ 1,736.00
12334	May General Expenses		5/12/2025	6/4/2025	$ 84.00	23	$ 1,932.00
12335	May General Expenses		5/14/2025	6/4/2025	$ 43.40	21	$ 911.40
12336	May General Expenses		5/22/2025	6/4/2025	$ 43.40	13	$ 564.20
12337	May General Expenses		5/27/2025	6/4/2025	$ 43.40	8	$ 347.20
12338	Nescopeck Harwood Open House		4/30/2025	6/4/2025	$ 84.70	35	$ 2,964.50
12339	Lobbying Travel		5/2/2025	6/4/2025	$ 138.60	33	$ 4,573.80
12340	Lobbying Travel		5/8/2025	6/4/2025	$ 186.90	27	$ 5,046.30
12341	Florida MA 10073511-005	TEXAS ROADHOUSE #2604	10/10/2024	2/4/2025	$ 328.42	117	$ 38,425.14
12342	Georgia Storm	CRACKER BARREL #340 JONES	10/4/2024	2/4/2025	$ 232.75	123	$ 28,628.25
12343	Safety meeting	TONY'S MEAT MARKET	10/24/2024	2/4/2025	$ 275.60	103	$ 28,386.80
12344	Safety meeting	ANTHONYS PIZZA	11/21/2024	2/4/2025	$ 188.03	75	$ 14,102.25
12345	Safety Celebration	ANTHONYS PIZZA	11/14/2024	2/4/2025	$ 167.36	82	$ 13,723.52
12346	Safety meeting	LA DOLCE CASA - DIMAGGIO	12/20/2024	2/4/2025	$ 354.12	46	$ 16,289.52
12347	Safety Meeting	TONY'S MEAT MARKET	3/20/2025	5/29/2025	$ 338.14	70	$ 23,669.80
12348	Safety Meeting	TONY'S MEAT MARKET	2/19/2025	5/29/2025	$ 317.50	99	$ 31,432.50
12349	Safety Meeting	TONY'S MEAT MARKET	1/16/2025	5/29/2025	$ 361.68	133	$ 48,103.44
12350	Retirement Lunch	SAMS CLUB #8191	1/30/2025	3/26/2025	$ 185.10	55	$ 10,180.50
12351	Staff Meeting	DUTCH KITCHEN RESTAURANT	4/7/2025	5/29/2025	$ 53.18	52	$ 2,765.36
12352	Safety Meeting	OUTBACK 3917	12/19/2024	2/24/2025	$ 1,097.86	67	$ 73,556.62
12353	Safety Meeting	MANOR BUFFET	1/16/2025	2/18/2025	$ 358.84	33	$ 11,841.72
12354	2.24.25 Report	Residence Inns	12/11/2024	3/27/2025	$ 185.00	106	$ 19,610.00
12355	2.24.25 Report	Residence Inns	12/11/2024	3/27/2025	$ 11.10	106	$ 1,176.60
12356	2.24.25 Report	Residence Inns	12/11/2024	3/27/2025	$ 9.25	106	$ 980.50
12357	Dinner for Storm	TST*PIZZERIA 211	12/5/2024	3/27/2025	$ 124.02	112	$ 13,890.24
12358	Hotel for Storm	Residence Inns	12/5/2024	3/27/2025	$ 166.00	112	$ 18,592.00
12359	Dinner For storm	DD *DOORDASH TWOCOUSIN	1/30/2025	3/27/2025	$ 312.53	56	$ 17,501.68
12360	Elijah Locke	CHILI'S MANHEIM PIKE	2/16/2025	5/29/2025	$ 65.84	102	$ 6,715.68
12361	Elijah Locke	ALLENTOWN PARKING STRATA	2/27/2025	5/29/2025	$ 12.00	91	$ 1,092.00
12362	Elijah Locke	ALLENTOWN PARKING STRATA	2/26/2025	5/29/2025	$ 15.00	92	$ 1,380.00
12363	Elijah Locke	ALLENTOWN PARKING STRATA	2/25/2025	5/29/2025	$ 20.00	93	$ 1,860.00
12364	Elijah Locke	ALLENTOWN PARKING STRATA	2/24/2025	5/29/2025	$ 14.00	94	$ 1,316.00
12365	Elijah	CHINA III	3/5/2025	5/29/2025	$ 25.17	85	$ 2,139.45
12366	Safety Meeting	MISSION BBQ LANCASTER-STO	3/6/2025	5/29/2025	$ 249.75	84	$ 20,979.00
12367	Elijah	MAD CHEF CRAFT BREWING	2/17/2025	5/29/2025	$ 76.61	101	$ 7,737.61
12368	Elijah	MISSION BBQ LANCASTER-STO	3/6/2025	5/29/2025	$ 18.17	84	$ 1,526.28
12369	Elijah Locke	SAL'S PIZZA	3/20/2025	5/29/2025	$ 9.32	70	$ 652.40
12370	Elijah Locke	MISSION BBQ LANCASTER-STO	4/10/2025	5/29/2025	$ 297.16	49	$ 14,560.84
12371	Elijah	LYNDON CITY LINE DINER	4/15/2025	5/29/2025	$ 65.32	44	$ 2,874.08
12372	Elijah Locke	CHIPOTLE 2102	4/16/2025	5/29/2025	$ 22.79	43	$ 979.97
12373	Elijah Locke	Residence Inns	3/5/2025	5/29/2025	$ 166.00	85	$ 14,110.00
12374	Elijah Locke	Residence Inns	3/5/2025	5/29/2025	$ 9.96	85	$ 846.60
12375	Elijah Locke	Residence Inns	3/5/2025	5/29/2025	$ 8.30	85	$ 705.50
12376	HUNT-DALM Tie Install Field Walk		4/17/2025	4/19/2025	$ 102.20	2	$ 204.40
12377	January 2025	ARTSWALK	1/25/2025	2/4/2025	$ 4.00	10	$ 40.00
12378	January 2025	ARTSWALK	1/25/2025	2/4/2025	$ 4.00	10	$ 40.00
12379	January 2025		1/28/2025	2/4/2025	$ 20.30	7	$ 142.10
12380	January 2025		1/29/2025	2/4/2025	$ 64.40	6	$ 386.40
12381	EZ Pass	PTC EZ PASS CSC	2/13/2025	2/20/2025	$ 3.30	7	$ 23.10
12382	Parking - Scranton	CDP SCRANTON - MOBILE PA	2/20/2025	2/25/2025	$ 4.25	5	$ 21.25
12383	Turnpike Charges	PTC EZ PASS CSC	4/1/2025	4/10/2025	$ 38.74	9	$ 348.66
12384	Lunch	SQ *G&M?S AT THE WAREHOUS	4/8/2025	4/22/2025	$ 40.44	14	$ 566.16
12385	Ez Pass	PTC EZPASS CSC WEB IVR	5/2/2025	5/9/2025	$ 38.00	7	$ 266.00
12386	May 2025	N.J. E-ZPass	3/31/2025	5/28/2025	$ 56.92	58	$ 3,301.36
12387	May 2025	PTC EZ PASS CSC	5/2/2025	5/28/2025	$ 3.30	26	$ 85.80
12388	May 2025	DRJTBC	5/15/2025	5/28/2025	$ 60.64	13	$ 788.32
12389	Expenses 12/31		12/31/2024	1/2/2025	$ 20.10	2	$ 40.20
12390	Expenses 1/3/25		1/3/2025	1/6/2025	$ 13.30	3	$ 39.90
12391	Expenses 1/6-1/10		1/8/2025	1/10/2025	$ 105.70	2	$ 211.40
12392	Expenses 1/13-1/17		1/13/2025	1/24/2025	$ 44.80	11	$ 492.80
12393	Expenses 1/13-1/17		1/14/2025	1/24/2025	$ 22.40	10	$ 224.00
12394	FAA Part 107 Remote Pilot Train	Teachable-Drone Launch Academy	1/16/2025	1/24/2025	$ 210.94	8	$ 1,687.52
12395	Expenses 1/27-1/32		1/28/2025	2/5/2025	$ 104.30	8	$ 834.40
12396	Expenses 1/27-1/32		1/30/2025	2/5/2025	$ 18.20	6	$ 109.20

12397	Expenses 2/4-2/7		2/3/2025	2/7/2025	$ 16.10	4	$	64.40
12398	Expenses 12/2-12/6		2/11/2025	2/20/2025	$ 104.30	9	$	938.70
12399	Expenses 12/2-12/6		2/13/2025	2/20/2025	$ 42.70	7	$	298.90
12400	Expenses 2/17-2/21		2/18/2025	2/25/2025	$ 170.10	7	$	1,190.70
12401	Expenses 2/24-2/28		2/25/2025	2/28/2025	$ 104.30	3	$	312.90
12402	Expenses 2/24-2/28		2/24/2025	2/28/2025	$ 5.60	4	$	22.40
12403	Expenses 3/3-3/7		3/5/2025	3/7/2025	$ 105.70	2	$	211.40
12404	Expenses 3/10-3/14		3/13/2025	3/18/2025	$ 45.50	5	$	227.50
12405	Expenses 3/17-3/21		3/17/2025	3/21/2025	$ 104.30	4	$	417.20
12406	Expenses 3/17-3/21		3/20/2025	3/21/2025	$ 21.00	1	$	21.00
12407	Expenses 3/24-3/28		3/27/2025	4/8/2025	$ 107.80	12	$	1,293.60
12408	Expenses 3/31-4/4		4/1/2025	4/8/2025	$ 42.70	7	$	298.90
12409	Expenses 4/7-4/11		4/10/2025	4/11/2025	$ 21.00	1	$	21.00
12410	Expenses 4/14-4/18		4/16/2025	4/22/2025	$ 105.70	6	$	634.20
12411	Expenses 4/14-4/18		4/18/2025	4/22/2025	$ 21.00	4	$	84.00
12412	Expenses 4/21-4/25		4/21/2025	5/2/2025	$ 21.00	11	$	231.00
12413	Expenses 4/21-4/25		4/22/2025	5/2/2025	$ 4.20	10	$	42.00
12414	Expenses 4/21-4/25		4/25/2025	5/2/2025	$ 25.20	7	$	176.40
12415	Expenses 4/28-5/2		5/1/2025	5/16/2025	$ 104.30	15	$	1,564.50
12416	Expenses 5/5-5/9		5/7/2025	5/16/2025	$ 106.40	9	$	957.60
12417	Expenses 5/12-5/16		5/12/2025	5/16/2025	$ 13.30	4	$	53.20
12418	Expenses 5/12-5/16		5/13/2025	5/16/2025	$ 25.20	3	$	75.60
12419	Expenses 5/19-5/23		5/20/2025	5/29/2025	$ 9.80	9	$	88.20
12420	Expenses 5/19-5/23		5/21/2025	5/29/2025	$ 42.70	8	$	341.60
12421	Expenses 5/26-5/30		5/30/2025	6/2/2025	$ 6.76	3	$	20.29
12422	Expenses 5/26-5/30		5/30/2025	6/2/2025	$ 105.94	3	$	317.81
12423	Expenses 6/2-6/6		6/3/2025	6/9/2025	$ 126.70	6	$	760.20
12424	Expenses 6/2-6/6		6/4/2025	6/9/2025	$ 25.20	5	$	126.00
12425	Expenses 6/2-6/6		6/5/2025	6/9/2025	$ 109.20	4	$	436.80
12426	Expenses 6/9-6/13		6/9/2025	6/13/2025	$ 25.20	4	$	100.80
12427	Expenses 6/9-6/13		6/10/2025	6/13/2025	$ 78.40	3	$	235.20
12428	Expenses 6/16-6/20		6/18/2025	6/27/2025	$ 25.20	9	$	226.80
12429	Expenses 6/16-6/20		6/19/2025	6/27/2025	$ 106.40	8	$	851.20
12430	Expenses 6/23-6/27		6/25/2025	6/27/2025	$ 8.40	2	$	16.80
12431	Travel to SFC		3/11/2025	3/27/2025	$ 20.30	16	$	324.80
12432	Travel to SUSSC		3/20/2025	3/27/2025	$ 130.20	7	$	911.40
12433	Safety training meeting	DUNKIN #342918 Q35	12/17/2024	1/2/2025	$ 34.39	16	$	550.24
12434	Holiday safety celebration	ALASKA PETES ROADHOUSE	12/17/2024	1/2/2025	$ 326.66	16	$	5,226.56
12435	Safety Breakfast	CAROUSEL DAIRY BAR & CAFE	12/20/2024	1/2/2025	$ 35.00	13	$	455.00
12436	Canadensis failed aerial cable	DUNKIN #342918 Q35	12/27/2024	1/2/2025	$ 22.25	6	$	133.50
12437	Canadensis Failed aerial cable	TST*NICKS BIG BELLY DEL	12/28/2024	1/2/2025	$ 66.74	5	$	333.70
12438	Safety meeting	TST*NICKS BIG BELLY DEL	1/17/2025	1/27/2025	$ 53.23	10	$	532.30
12439	Lackawanna station service	DUNKIN #342918 Q35	1/29/2025	2/3/2025	$ 36.24	5	$	181.20
12440	NE subs safety lunch	VINCENZOS PIZZA	2/26/2025	3/12/2025	$ 58.27	14	$	815.78
12441	Pocono substation CCVT outage	TST*NICKS BIG BELLY DEL	3/27/2025	4/1/2025	$ 70.47	5	$	352.35
12442	Safety training meeting	TST*NICKS BIG BELLY DEL	4/4/2025	4/15/2025	$ 41.31	11	$	454.41
12443	Lakeville PM meeting	CAROUSEL DAIRY BAR & CAFE	4/24/2025	5/5/2025	$ 38.86	11	$	427.46
12444	Safety meeting Honesdale crew	CAROUSEL DAIRY BAR & CAFE	5/14/2025	5/27/2025	$ 90.12	13	$	1,171.56
12445	LTN vault 64	CDP SCRANTON - OFFICE MO	5/29/2025	6/4/2025	$ 260.00	6	$	1,560.00
12446	EUFMC	WILLIAMSBURG LGD AUTOG	6/1/2025	1/24/2025	$ 209.00	(128)	$	(26,752.00)
12447	EUFMC	WILLIAMSBURG LGD AUTOG	6/1/2025	1/24/2025	$ 27.08	(128)	$	(3,466.24)
12448	EUFMC	WILLIAMSBURG LGD AUTOG	6/1/2025	1/24/2025	$ 2.00	(128)	$	(256.00)
12449	E-Z pass	PTC EZ PASS AUTO RE.	1/19/2025	2/25/2025	$ 35.00	37	$	1,295.00
12450	E-Z pass	PTC EZ PASS AUTO RE.	3/15/2025	3/20/2025	$ 35.00	5	$	175.00
12451	Diagnostic software laptop, BUX	RSA/RUGGED DEPOT/MOORING	4/30/2025	5/12/2025	$ 3,715.53	12	$	44,586.36
12452	E-Z pass	PTC EZ PASS AUTO RE.	4/24/2025	5/12/2025	$ 35.00	18	$	630.00
12453	EUFMC	Enterprise	6/4/2025	6/17/2025	$ 311.27	13	$	4,046.51
12454	EUFMC	WILLIAMSBURG LGD AUTOG	6/4/2025	6/17/2025	$ 500.16	13	$	6,502.08
12455	E-Z pass	PTC EZ PASS AUTO RE.	5/30/2025	6/6/2025	$ 35.00	7	$	245.00
12456	Travel for Penn Dot and Meeting		6/16/2025	6/23/2025	$ 161.00	7	$	1,127.00
12457	Employee Engagement Meeting		3/25/2025	4/15/2025	$ 101.50	21	$	2,131.50
12458	Employee Engagement Meeting	PA Turnpike	3/25/2025	4/15/2025	$ 9.58	21	$	201.18
12459	Frackville magistrate		1/2/2025	1/8/2025	$ 27.30	6	$	163.80
12460	Stake body delivery Dec 2024	PTC EZPASS CSC WEB IVR	12/30/2024	1/5/2025	$ 9.40	6	$	56.40
12461	Trailer light issue	PA COURTS FINES AND COSTS	1/2/2025	1/6/2025	$ 457.95	4	$	1,831.80
12462	Team meeting Feb 2025	DUNKIN #351908 Q35	2/7/2025	2/20/2025	$ 131.13	13	$	1,704.69
12463	March 1 mandatory OT	JERSEY MIKES ONLINE UC	3/1/2025	3/24/2025	$ 135.05	23	$	3,106.15
12464	Safety meeting 3rd shift	JERSEY MIKES ONLINE UC	3/5/2025	3/10/2025	$ 91.54	5	$	457.70
12465	Team meeting 3rd shift	GEORGIO'S SUBS + PIZZA S	3/6/2025	3/10/2025	$ 115.00	4	$	460.00
12466	April leadership meeting		4/2/2025	4/4/2025	$ 60.20	2	$	120.40
12467	SFC management dinner meeting	TST*STEAK & BOURBON DOWN	4/14/2025	4/22/2025	$ 488.10	8	$	3,904.80
12468	Room rate for SC Summit	Embassy Suites	4/14/2025	4/24/2025	$ 139.20	10	$	1,392.00
12469	Room rate for SC Summit	Embassy Suites	4/14/2025	4/24/2025	$ 24.58	10	$	245.80
12470	Room rate for SC Summit	Embassy Suites	4/15/2025	4/24/2025	$ 139.20	9	$	1,252.80
12471	Room rate for SC Summit	Embassy Suites	4/15/2025	4/24/2025	$ 24.58	9	$	221.22
12472	Room rate for SC Summit	Embassy Suites	4/16/2025	4/24/2025	$ 139.20	8	$	1,113.60
12473	Room rate for SC Summit	Embassy Suites	4/16/2025	4/24/2025	$ 24.58	8	$	196.64
12474	Mar 28 Mail Run	PTC EZPASS CSC WEB IVR	5/2/2025	5/14/2025	$ 29.20	12	$	350.40
12475	EU Leadership Meeting	PTC EZPASS CSC WEB IVR	5/7/2025	5/12/2025	$ 24.00	5	$	120.00
12476	May 2025 team update	DUNKIN #351908 Q35	5/13/2025	5/19/2025	$ 108.03	6	$	648.18
12477	END OF YEAR SAFETY MEETING	LONGHORN STEAK 0125234	12/19/2024	2/11/2025	$ 393.00	54	$	21,222.00
12478	Parking City center	ARTSWALK	3/27/2025	4/11/2025	$ 11.00	15	$	165.00
12479	12122024 PUC Reportable 041	PENN HARRIS HOTEL	12/11/2025	1/20/2025	$ 4,340.10	(325)	$	(1,410,532.50)
12480	Personal Car Travel		1/16/2025	5/13/2025	$ 93.80	117	$	10,974.60
12481	Personal Car Travel		5/15/2025	5/19/2025	$ 68.60	4	$	274.40
12482	Cyme Users Group Meeting	PPL Electric Utility	5/19/2025	5/19/2025	$ 1,925.00	0	$	-
12483	Cyme Users Group Meeting	Air Canada	6/2/2025	6/9/2025	$ 40.00	7	$	280.00
12484	Cyme Users Group Meeting	Air Canada	6/5/2025	6/9/2025	$ 40.87	4	$	163.48
12485	Cyme Users Group Meeting	Air Canada	5/19/2025	6/9/2025	$ 341.39	21	$	7,169.19
12486	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 259.66	7	$	1,817.62
12487	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 9.09	7	$	63.63
12488	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 13.44	7	$	94.08
12489	Cyme Users Group Meeting	Le Westin Montreal	6/2/2025	6/9/2025	$ 26.81	7	$	187.67
12490	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 259.66	6	$	1,557.96
12491	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 9.09	6	$	54.54
12492	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 13.44	6	$	80.64
12493	Cyme Users Group Meeting	Le Westin Montreal	6/3/2025	6/9/2025	$ 26.81	6	$	160.86
12494	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 259.66	5	$	1,298.30
12495	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 9.09	5	$	45.45
12496	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 13.44	5	$	67.20
12497	Cyme Users Group Meeting	Le Westin Montreal	6/4/2025	6/9/2025	$ 26.81	5	$	134.05
12498	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 259.66	4	$	1,038.64
12499	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 9.09	4	$	36.36
12500	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 13.44	4	$	53.76
12501	Cyme Users Group Meeting	Le Westin Montreal	6/5/2025	6/9/2025	$ 26.81	4	$	107.24
12502	Cyme Users Group Meeting	Bar 212	6/2/2025	6/9/2025	$ 50.46	7	$	353.22
12503	Cyme Users Group Meeting	MONTREAL TAXI SERVICES	6/2/2025	6/9/2025	$ 43.71	7	$	305.97
12504	Cyme Users Group Meeting	KEG 600 - Vieux Montreal	6/3/2025	6/9/2025	$ 14.76	6	$	88.56
12505	Cyme Users Group Meeting	RESTAURANT NOUILLES DE LANZHOU	6/5/2025	6/9/2025	$ 15.54	4	$	62.16
12506	Cyme Users Group Meeting	Sammi & Soupe Dumpling	6/5/2025	6/9/2025	$ 25.87	4	$	103.48
12507	Cyme Users Group Meeting	Uber	6/6/2025	6/9/2025	$ 36.96	3	$	110.88
12508	hotel room	Hampton Inns	2/13/2025	3/2/2025	$ 140.06	17	$	2,381.02
12509	hotel room	Hampton Inns	2/13/2025	3/2/2025	$ 15.40	17	$	261.80

12510	Dinner	CRACKER BARREL #374 HARRI	3/11/2025	3/20/2025	$ 25.42	9	$	228.78
12511	Hotel	Hampton Inns	3/11/2025	3/20/2025	$ 157.47	9	$	1,417.23
12512	Hotel	Hampton Inns	3/11/2025	3/20/2025	$ 17.32	9	$	155.88
12513	Dinner	TST* PLAZA AZTECA - HARRI	3/26/2025	4/2/2025	$ 23.41	7	$	163.87
12514	Hotel	Hampton Inns	3/25/2025	4/2/2025	$ 135.36	8	$	1,082.88
12515	Hotel	Hampton Inns	3/25/2025	4/2/2025	$ 14.89	8	$	119.12
12516	Meeting Refreshments 2/4/25	TST*GRAND CENTRAL BAGEL	2/4/2025	2/10/2025	$ 22.75	6	$	136.50
12517	Meeting RefreshATEmeeting 31325	WEIS MARKETS 088	3/13/2025	3/18/2025	$ 13.48	5	$	67.40
12518	Flight to NATF WORKSHOP 2025	American Airlines	3/28/2025	4/4/2025	$ 532.02	7	$	3,724.14
12519	Flight to NATF WORKSHOP 2025	AGENT FEE 8900903584164	3/28/2025	4/4/2025	$ 3.00	7	$	21.00
12520	VARIOUS EXPENSES NATF VEG MEET	Enterprise	5/8/2025	5/13/2025	$ 455.76	5	$	2,278.80
12521	VARIOUS EXPENSES NATF VEG MEET	IMPARK00030082U	5/7/2025	5/13/2025	$ 6.35	6	$	38.10
12522	VARIOUS EXPENSES NATF VEG MEET	CPA - PAY MACHINE	5/5/2025	5/13/2025	$ 2.20	8	$	17.60
12523	NATF CONFERENCE EXPENSES	Charcut	5/4/2025	5/13/2025	$ 34.64	9	$	311.76
12524	NATF CONFERENCE EXPENSES	Craft Beer Market	5/5/2025	5/13/2025	$ 50.54	8	$	404.32
12525	NATF CONFERENCE EXPENSES	Mcdonalds	5/8/2025	5/13/2025	$ 4.66	5	$	23.30
12526	NATF CONFERENCE EXPENSES	Hudson Calgary Intl Airport	5/8/2025	5/13/2025	$ 12.89	5	$	64.45
12527	NATF CONFERENCE EXPENSES	Reggio's Chicago Int'l Airport	5/8/2025	5/13/2025	$ 12.28	5	$	61.40
12528	Additional NATF CONF EXPENSE	92551 - BWI ESP LOT	5/9/2025	5/16/2025	$ 70.00	7	$	490.00
12529	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/5/2025	5/16/2025	$ 116.54	11	$	1,281.94
12530	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/5/2025	5/16/2025	$ 14.30	11	$	157.30
12531	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/6/2025	5/16/2025	$ 116.54	10	$	1,165.40
12532	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/6/2025	5/16/2025	$ 14.30	10	$	143.00
12533	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/7/2025	5/16/2025	$ 116.54	9	$	1,048.86
12534	Additional NATF CONF EXPENSE	DEERFOOT INN (FRONT DE	5/7/2025	5/16/2025	$ 14.30	9	$	128.70
12535	December Expenses		12/19/2024	1/21/2025	$ 77.72	33	$	2,564.76
12536	December Expenses		12/23/2024	1/21/2025	$ 49.58	29	$	1,437.82
12537	Jan expenses		1/9/2025	2/12/2025	$ 98.00	34	$	3,332.00
12538	Jan expenses		1/16/2025	2/12/2025	$ 72.10	27	$	1,946.70
12539	Jan expenses		1/31/2025	2/12/2025	$ 51.80	12	$	621.60
12540	Feb expenses		2/20/2025	4/28/2025	$ 93.10	67	$	6,237.70
12541	Feb expenses		2/26/2025	4/28/2025	$ 77.70	61	$	4,739.70
12542	March expenses		3/4/2025	4/28/2025	$ 52.50	55	$	2,887.50
12543	March expenses		3/20/2025	4/28/2025	$ 72.80	39	$	2,839.20
12544	April Expenses		4/3/2025	5/21/2025	$ 56.00	48	$	2,688.00
12545	April Expenses	DVPQG	4/3/2025	5/21/2025	$ 55.00	48	$	2,640.00
12546	April Expenses		4/17/2025	5/21/2025	$ 72.80	34	$	2,475.20
12547	April Expenses	PPL CATER	4/30/2025	5/21/2025	$ 608.97	21	$	12,788.37
12548	Harrisburg Year End Lunch	TST*THE MILLWORKS HARRIS	12/20/2024	1/3/2025	$ 136.48	14	$	1,910.72
12549	Team Lunch	TST*THE SHELBY	1/8/2025	1/16/2025	$ 303.49	8	$	2,427.92
12550	PenDel ISA Conference	PENN-DEL OF ISA	2/3/2025	2/10/2025	$ 945.00	7	$	6,615.00
12551	PenDel ISA Conference	PENN-DEL OF ISA	2/3/2025	2/10/2025	$ 551.25	7	$	3,858.75
12552	PenDel ISA Conference	PENN-DEL OF ISA	2/3/2025	2/10/2025	$ 1,128.75	7	$	7,901.25
12553	Loaner Truck EZ Pass Toll	PTC EZPASS CSC WEB IVR	5/6/2025	5/13/2025	$ 19.52	7	$	136.64
12554	Lunch during training	Chick Fil A	2/24/2025	3/10/2025	$ 18.85	14	$	263.90
12555	Lunch during training	Mission BBQ	2/25/2025	3/10/2025	$ 23.26	13	$	302.38
12556	Lunch during training	Wallys Deli	2/26/2025	3/10/2025	$ 22.76	12	$	273.12
12557	Lunch during training	Gourmet Buffet & Grill	2/27/2025	3/10/2025	$ 12.18	11	$	133.98
12558	Personal Car Mileage		12/17/2024	2/6/2025	$ 28.14	51	$	1,435.14
12559	Personal Car Mileage		2/27/2025	3/27/2025	$ 29.40	28	$	823.20
12560	Personal Car Mileage		3/25/2025	3/27/2025	$ 29.40	2	$	58.80
12561	Personal Car Mileage		3/24/2025	3/27/2025	$ 79.10	3	$	237.30
12562	Personal Car Mileage		3/16/2025	3/27/2025	$ 30.80	11	$	338.80
12563	Personal Car Mileage		3/6/2025	3/27/2025	$ 14.70	21	$	308.70
12564	Personal Car Mileage		4/24/2025	4/30/2025	$ 61.60	6	$	369.60
12565	Personal Car Mileage		4/30/2025	5/5/2025	$ 14.70	5	$	73.50
12566	Personal Car Mileage		5/8/2025	5/12/2025	$ 36.40	4	$	145.60
12567	Supervisor Lunch	MILLER'S ALE HOUSE 097	11/26/2024	1/8/2025	$ 106.05	43	$	4,560.15
12568	Leadership Training	FOUNDATION* INV-7224	11/19/2024	1/6/2025	$ 1,295.00	48	$	62,160.00
12569	Foremen meeting	CRACKER BARREL696 PA	11/22/2024	2/6/2025	$ 79.08	76	$	6,010.08
12570	February Safety Meeting	AMATOS PIZZA & RESTAURAN	2/6/2025	2/14/2025	$ 122.12	8	$	976.96
12571	Safety Meeting	309 PIZZA LLC	2/19/2025	2/25/2025	$ 219.94	6	$	1,319.64
12572	Safety Meeting	SQ *NORTHUMBERLAND HOOK &	2/13/2025	2/25/2025	$ 163.42	12	$	1,961.04
12573	Safety Meeting	CRACKER BARREL #512 WILKE	11/28/2024	2/25/2025	$ 43.22	89	$	3,846.58
12574	Schedule and Safety Discussion	TEXAS ROADHOUSE #2470	1/14/2025	2/26/2025	$ 86.10	43	$	3,702.30
12575	Safety Meeting	SQ *NORTHUMBERLAND HOOK &	2/6/2025	2/26/2025	$ 95.78	20	$	1,915.60
12576	Safety Meeting	AMATOS PIZZA & RESTAURAN	2/13/2025	2/26/2025	$ 98.11	13	$	1,275.43
12577	Storm Meal	AMATOS PIZZA & RESTAURAN	3/6/2025	4/10/2025	$ 79.15	35	$	2,770.25
12578	Safety and Storm Meal	SQ *NORTHUMBERLAND HOOK &	3/6/2025	4/10/2025	$ 216.02	35	$	7,560.70
12579	March Safety Meeting	AMATOS PIZZA & RESTAURAN	3/13/2025	4/10/2025	$ 82.15	28	$	2,300.20
12580	March Safety Meeting	SQ *NORTHUMBERLAND HOOK &	3/13/2025	4/10/2025	$ 241.73	28	$	6,768.44
12581	Safety Meeting	TST*FOUNTAIN SPRINGS COU	4/3/2025	4/23/2025	$ 352.22	20	$	7,044.40
12582	Safety Meeting	TST*FOUNTAIN SPRINGS COU	4/12/2025	4/23/2025	$ 285.28	11	$	3,138.08
12583	Meeting	MANDO S ITALIAN PIZZA 2	5/28/2025	6/25/2025	$ 78.18	28	$	2,189.04
12584	Supervisor Meeting	309 PIZZA LLC	5/20/2025	6/25/2025	$ 140.00	36	$	5,040.00
12585	Supervisor Meeting	PERKINS RESTAURANT 3716	4/5/2025	6/25/2025	$ 57.53	81	$	4,659.93
12586	Harrisburg Trip	Hilton Hotels	3/3/2025	2/21/2025	$ 328.06	(10)	$	(3,280.60)
12587	Harrisburg Trip	Hilton Hotels	3/3/2025	2/21/2025	$ 36.08	(10)	$	(360.80)
12588	Lunch	TST*THAI AVENUE RESTAURA	2/12/2025	2/27/2025	$ 30.50	15	$	457.50
12589	EWE Summer Trip	United Airlines	3/25/2025	4/8/2025	$ 2,616.55	14	$	36,631.70
12590	Kentucky Investor Meeting flight	American Airlines	4/9/2025	4/16/2025	$ 2,148.97	7	$	15,042.79
12591	refund of airfare	American Airlines	4/15/2025	5/1/2025	$ (2,148.97)	16	$	(34,383.52)
12592	2 Day Dinner	MADELINES - TURNSTONE	4/22/2025	5/2/2025	$ 2,996.41	10	$	29,964.10
12593	2 Day Dinner	MADELINES - TURNSTONE	4/23/2025	5/2/2025	$ 599.28	9	$	5,393.52
12594	PA Chamber Hotel	THE NITTANY LION INN	4/24/2025	5/16/2025	$ 229.00	22	$	5,038.00
12595	PA Chamber Hotel	THE NITTANY LION INN	4/24/2025	5/16/2025	$ 25.19	22	$	554.18
12596	May Misc	Hilton Hotels	5/4/2025	6/2/2025	$ 13.78	29	$	399.62
12597	May Misc	STURGES SPEAKEASY.	5/9/2025	6/2/2025	$ 115.52	24	$	2,772.48
12598	Summer NARUC	NATL ASSN REG UTIL COMM	6/11/2025	6/24/2025	$ 1,150.00	13	$	14,950.00
12599	Lunch	RED ROBIN - TILGHMAN	6/6/2025	6/24/2025	$ 27.80	18	$	500.40
12600	Conference travel	American Airlines	6/20/2025	6/30/2025	$ 483.78	10	$	4,837.80
12601	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$	5,893.80
12602	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$	648.30
12603	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$	5,697.34
12604	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$	626.69
12605	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$	5,893.80
12606	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$	648.30
12607	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$	5,697.34
12608	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$	626.69
12609	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$	5,893.80
12610	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$	648.30
12611	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$	5,697.34
12612	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$	626.69
12613	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$	5,893.80
12614	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$	648.30
12615	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$	5,697.34
12616	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$	626.69
12617	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$	5,893.80
12618	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$	648.30
12619	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$	5,697.34
12620	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$	626.69
12621	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$	5,893.80
12622	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$	648.30

12623	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12624	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12625	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12626	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12627	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12628	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12629	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12630	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12631	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12632	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12633	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12634	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12635	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12636	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12637	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 196.46	30	$ 5,893.80
12638	May Storm Expenses	Hampton Inns	5/17/2025	6/16/2025	$ 21.61	30	$ 648.30
12639	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 196.46	29	$ 5,697.34
12640	May Storm Expenses	Hampton Inns	5/18/2025	6/16/2025	$ 21.61	29	$ 626.69
12641	lunch	SCICCHITANO'S PIZZA SUBS	2/6/2025	3/27/2025	$ 56.23	49	$ 2,755.27
12642	vine street lunch	VINE STREET SANDWICH SHO	4/22/2025	5/2/2025	$ 78.66	10	$ 786.60
12643	Lunch for crew	HOGS HOLLOW SALOON	5/13/2025	6/2/2025	$ 85.37	20	$ 1,707.40
12644	Safety meal	GIANT 6121	5/27/2025	6/10/2025	$ 129.84	14	$ 1,817.76
12645	Jan 2025 Expense Report	RED ROBIN 325	1/16/2025	1/21/2025	$ 204.51	5	$ 1,022.55
12646	Jan 2025 Expense Report	AGENT FEE 8900899495565	1/13/2025	1/21/2025	$ 3.00	8	$ 24.00
12647	Jan 2025 Expense Report	Southwest Airlines	1/13/2025	1/21/2025	$ 394.60	8	$ 3,156.80
12648	Jan 2025 Expense Report	MADELINES - TURNSTONE	12/19/2024	1/21/2025	$ 512.28	33	$ 16,905.24
12649	Jan 2025 Expense Report	Hilton Hotels	3/24/2025	1/21/2025	$ 239.00	(62)	$ (14,818.00)
12650	Jan 2025 Expense Report	Hilton Hotels	3/24/2025	1/21/2025	$ 41.59	(62)	$ (2,578.58)
12651	Jan 2025 Expense Report		1/17/2025	1/21/2025	$ 100.10	4	$ 400.40
12652	February Expense	AGENT FEE 8900900492202	1/30/2025	2/7/2025	$ 3.00	8	$ 24.00
12653	February Expense	American Airlines	1/30/2025	2/7/2025	$ 331.97	8	$ 2,655.76
12654	February Expense	SQ *DENIM COFFEE	1/29/2025	2/7/2025	$ 4.71	9	$ 42.39
12655	February Expense	SP PLUS PARK HARRISBURG F	1/29/2025	2/7/2025	$ 32.35	9	$ 291.15
12656	February Expense		1/29/2025	2/7/2025	$ 109.20	9	$ 982.80
12657	March Expenses		3/11/2025	3/24/2025	$ 109.20	13	$ 1,419.60
12658	March Expenses	DUNKIN #308570	2/26/2025	3/24/2025	$ 29.94	26	$ 778.44
12659	March Expenses	STARBUCKS 11375	2/26/2025	3/24/2025	$ 5.51	26	$ 143.26
12660	March Expenses	CHIPOTLE ONLINE	2/19/2025	3/24/2025	$ 237.04	33	$ 7,822.32
12661	April Expenses	LYFT *RIDE TUE 3PM	3/26/2025	5/1/2025	$ 52.99	36	$ 1,907.64
12662	April Expenses	LYFT *RIDE TUE 10PM	3/26/2025	5/1/2025	$ 82.79	36	$ 2,980.44
12663	April Expenses	LYFT *RIDE MON 7AM	3/25/2025	5/1/2025	$ 34.68	37	$ 1,283.16
12664	April Expenses	MDW HOME RUN INN 6901145	3/25/2025	5/1/2025	$ 62.13	37	$ 2,298.81
12665	April Expenses	BURGER KING #28396	3/24/2025	5/1/2025	$ 11.52	38	$ 437.76
12666	April Expenses	LYFT *RIDE MON 3AM	3/24/2025	5/1/2025	$ 77.75	38	$ 2,954.50
12667	April Expenses	SWA INFLIGHT WIFI	3/24/2025	5/1/2025	$ 8.00	38	$ 304.00
12668	April Expenses	LYFT *RIDE FRI 9AM	3/22/2025	5/1/2025	$ 73.59	40	$ 2,943.60
12669	April Expenses	UBER *TRIP	3/21/2025	5/1/2025	$ 17.31	41	$ 709.71
12670	April Expenses	Marriott Hotels	3/18/2025	5/1/2025	$ 199.00	44	$ 8,756.00
12671	April Expenses	Marriott Hotels	3/18/2025	5/1/2025	$ 14.93	44	$ 656.92
12672	April Expenses	Marriott Hotels	3/18/2025	5/1/2025	$ 11.94	44	$ 525.36
12673	April Expenses	Marriott Hotels	3/19/2025	5/1/2025	$ 199.00	43	$ 8,557.00
12674	April Expenses	Marriott Hotels	3/19/2025	5/1/2025	$ 14.93	43	$ 641.99
12675	April Expenses	Marriott Hotels	3/19/2025	5/1/2025	$ 11.94	43	$ 513.42
12676	April Expenses	Marriott Hotels	3/20/2025	5/1/2025	$ 199.00	42	$ 8,358.00
12677	April Expenses	Marriott Hotels	3/20/2025	5/1/2025	$ 14.93	42	$ 627.06
12678	April Expenses	Marriott Hotels	3/20/2025	5/1/2025	$ 11.94	42	$ 501.48
12679	April Expenses	UBER *TRIP	3/21/2025	5/1/2025	$ 28.99	41	$ 1,188.59
12680	April Expenses	STARBUCKS RES F2 TPA	3/21/2025	5/1/2025	$ 12.76	41	$ 523.16
12681	April Expenses	LYFT *RIDE WED 1AM	3/20/2025	5/1/2025	$ 12.92	42	$ 542.64
12682	April Expenses	TST* STRAND HILL PUBLIC -	3/19/2025	5/1/2025	$ 57.43	43	$ 2,469.49
12683	April Expenses	LA COLOMBE TERM B2	3/18/2025	5/1/2025	$ 11.19	44	$ 492.36
12684	April Expenses	LYFT *RIDE TUE 11AM	3/18/2025	5/1/2025	$ 66.56	44	$ 2,928.64
12685	April Expenses	UBER *TRIP	3/18/2025	5/1/2025	$ 40.88	44	$ 1,798.72
12686	April Expenses	Hilton Hotels	3/24/2025	5/1/2025	$ 29.36	38	$ 1,115.68
12687	April Expenses	DUNKIN #308570	4/16/2025	5/27/2025	$ 38.93	41	$ 1,596.13
12688	April Expenses	SALADWORKSCATERING	4/16/2025	5/27/2025	$ 289.08	41	$ 11,852.28
12689	June Expense Report	TST*THAI AVENUE RESTAURA	5/29/2025	6/25/2025	$ 148.82	27	$ 4,018.14
12690	June Expense Report	STARBUCKS STORE 64647	5/8/2025	6/25/2025	$ 4.51	48	$ 216.48
12691	Brian McCormick 1/22/2025	BORDERLINE RESTAURANT	1/15/2025	1/28/2025	$ 52.79	13	$ 686.27
12692	Brian McCormick 1/22/2025	TITOS DINER	1/9/2025	1/28/2025	$ 44.91	19	$ 853.29
12693	Brian McCormick 2/10/2025	INDIAN TRAIL COUNTRY MKT	2/11/2025	2/18/2025	$ 26.48	7	$ 185.36
12694	Brian McCormick	DUNKIN #308570	3/13/2025	3/17/2025	$ 72.60	4	$ 290.40
12695	Brian McCormick 5/13/2025	DUNKIN #308570	5/14/2025	5/27/2025	$ 36.30	13	$ 471.90
12696	material	BLING-FURNITURESHOP.CO	12/23/2024	1/31/2025	$ 27.00	39	$ 1,053.00
12697	Company Phone Items	VERIZON WRLS D461801	1/24/2025	2/24/2025	$ 137.78	31	$ 4,271.18
12698	EP Emergency Role Presentation	TST* THE ALADDIN RESTAURA	1/24/2025	2/25/2025	$ 440.00	32	$ 14,080.00
12699	Mileage 12.18.24-2.10.2025		12/18/2024	2/13/2025	$ 64.32	57	$ 3,666.24
12700	Mileage 12.18.24-2.10.2025		12/19/2024	2/13/2025	$ 64.32	56	$ 3,601.92
12701	Mileage 12.18.24-2.10.2025		1/7/2025	2/13/2025	$ 67.20	37	$ 2,486.40
12702	Mileage 12.18.24-2.10.2025		1/8/2025	2/13/2025	$ 67.20	36	$ 2,419.20
12703	Mileage 12.18.24-2.10.2025		1/9/2025	2/13/2025	$ 67.20	35	$ 2,352.00
12704	Mileage 12.18.24-2.10.2025		1/15/2025	2/13/2025	$ 67.20	29	$ 1,948.80
12705	Mileage 12.18.24-2.10.2025		1/16/2025	2/13/2025	$ 67.20	28	$ 1,881.60
12706	Mileage 12.18.24-2.10.2025		1/21/2025	2/13/2025	$ 67.20	23	$ 1,545.60
12707	Mileage 12.18.24-2.10.2025		1/23/2025	2/13/2025	$ 67.20	21	$ 1,411.20
12708	Mileage 12.18.24-2.10.2025		1/28/2025	2/13/2025	$ 67.20	16	$ 1,075.20
12709	Mileage 12.18.24-2.10.2025		1/29/2025	2/13/2025	$ 67.20	15	$ 1,008.00
12710	Mileage 12.18.24-2.10.2025		2/4/2025	2/13/2025	$ 67.20	9	$ 604.80
12711	Mileage 12.18.24-2.10.2025	EZPass	12/18/2024	2/13/2025	$ 12.20	57	$ 695.40
12712	Mileage 12.18.24-2.10.2025	EZPass	1/7/2025	2/13/2025	$ 15.58	37	$ 576.46
12713	Mileage 12.18.24-2.10.2025	EZPass	1/8/2025	2/13/2025	$ 15.58	36	$ 560.88
12714	Mileage 12.18.24-2.10.2025	EZPass	1/9/2025	2/13/2025	$ 15.58	35	$ 545.30
12715	Mileage 12.18.24-2.10.2025	EZPass	1/15/2025	2/13/2025	$ 15.58	29	$ 451.82
12716	Mileage 12.18.24-2.10.2025	EZPass	1/16/2025	2/13/2025	$ 15.58	28	$ 436.24
12717	Mileage 12.18.24-2.10.2025	EZPass	1/21/2025	2/13/2025	$ 15.58	23	$ 358.34
12718	Mileage 12.18.24-2.10.2025	EZPass	1/23/2025	2/13/2025	$ 15.58	21	$ 327.18
12719	Mileage 12.18.24-2.10.2025	EZPass	1/28/2025	2/13/2025	$ 15.58	16	$ 249.28
12720	Mileage 12.18.24-2.10.2025	EZPass	1/29/2025	2/13/2025	$ 15.58	15	$ 233.70
12721	Mileage 12.18.24-2.10.2025	EZPass	2/4/2025	2/13/2025	$ 15.58	9	$ 140.22
12722	Mileage 12.18.24-2.10.2025	EZPass	12/19/2024	2/13/2025	$ 12.20	56	$ 683.20
12723	2.10 - 2.14 Mileage		2/11/2025	2/24/2025	$ 100.80	13	$ 1,310.40
12724	ECC Food	WEIS MARKETS 188	2/16/2025	2/24/2025	$ 9.38	8	$ 75.04
12725	ECC Food	WEIS MARKETS 188	2/16/2025	2/24/2025	$ 308.53	8	$ 2,468.24
12726	Hotel	Marriot	2/16/2025	2/24/2025	$ 128.70	8	$ 1,029.60
12727	PUC Storm mileage		2/16/2025	2/26/2025	$ 67.20	10	$ 672.00
12728	PUC Storm mileage	EZPass	2/17/2025	2/26/2025	$ 15.58	9	$ 140.22
12729	Non-PUC event mileage		3/6/2025	3/19/2025	$ 67.20	13	$ 873.60
12730	Non-PUC event mileage	EZPass	3/6/2025	3/19/2025	$ 15.58	13	$ 202.54
12731	Non-PUC event food	Dunkin Donuts	3/6/2025	3/19/2025	$ 98.58	13	$ 1,281.54
12732	Non-PUC event food	Dunkin Donuts	3/6/2025	3/19/2025	$ 35.96	13	$ 467.48
12733	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$ 139.60	15	$ 2,094.00
12734	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$ 25.98	15	$ 389.70
12735	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$ 190.91	15	$ 2,863.65

12736	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$ 151.38	15	$ 2,270.70
12737	PUC Reportable Storm AJ	WEIS	3/17/2025	4/1/2025	$ 80.84	15	$ 1,212.60
12738	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$ 25.98	15	$ 389.70
12739	PUC Reportable Storm AJ	Dunkin Donuts	3/17/2025	4/1/2025	$ 68.36	15	$ 1,025.40
12740	EAP Conference	WWW.ENERGYPA.ORG	3/9/2025	4/1/2025	$ 230.00	23	$ 5,290.00
12741	4.1.25 Report	TST* THE ALADDIN RESTAURA	3/21/2025	4/1/2025	$ 450.00	11	$ 4,950.00
12742	OMSX Training	Krispy Kreme	3/24/2025	4/1/2025	$ 79.12	8	$ 632.96
12743	OMSX Training	Krispy Kreme	3/25/2025	4/1/2025	$ 59.34	7	$ 415.38
12744	OMSX Training	Krispy Kreme	3/26/2025	4/1/2025	$ 59.34	6	$ 356.04
12745	OMSX Training	Krispy Kreme	3/27/2025	4/1/2025	$ 59.34	5	$ 296.70
12746	Mileage 2.25 - 3.27		2/25/2025	4/1/2025	$ 67.20	35	$ 2,352.00
12747	Mileage 2.25 - 3.27	EZPass	2/25/2025	4/1/2025	$ 15.58	35	$ 545.30
12748	Mileage 2.25 - 3.27	EZPass	2/26/2025	4/1/2025	$ 15.58	34	$ 529.72
12749	Mileage 2.25 - 3.27		2/27/2025	4/1/2025	$ 21.70	33	$ 716.10
12750	Mileage 2.25 - 3.27		2/27/2025	4/1/2025	$ 28.00	33	$ 924.00
12751	Mileage 2.25 - 3.27		2/27/2025	4/1/2025	$ 42.00	33	$ 1,386.00
12752	Mileage 2.25 - 3.27	EZPass	2/27/2025	4/1/2025	$ 7.79	33	$ 257.07
12753	Mileage 2.25 - 3.27		3/4/2025	4/1/2025	$ 67.20	28	$ 1,881.60
12754	Mileage 2.25 - 3.27	EZPass	3/4/2025	4/1/2025	$ 15.58	28	$ 436.24
12755	Mileage 2.25 - 3.27		3/11/2025	4/1/2025	$ 67.20	21	$ 1,411.20
12756	Mileage 2.25 - 3.27	EZPass	3/11/2025	4/1/2025	$ 15.58	21	$ 327.18
12757	Mileage 2.25 - 3.27		3/12/2025	4/1/2025	$ 67.20	20	$ 1,344.00
12758	Mileage 2.25 - 3.27	EZPass	3/12/2025	4/1/2025	$ 15.58	20	$ 311.60
12759	Mileage 2.25 - 3.27		3/13/2025	4/1/2025	$ 67.20	19	$ 1,276.80
12760	Mileage 2.25 - 3.27	EZPass	3/13/2025	4/1/2025	$ 15.58	19	$ 296.02
12761	Mileage 2.25 - 3.27		3/17/2025	4/1/2025	$ 67.20	15	$ 1,008.00
12762	Mileage 2.25 - 3.27	EZPass	3/17/2025	4/1/2025	$ 15.58	15	$ 233.70
12763	Mileage 2.25 - 3.27		3/19/2025	4/1/2025	$ 67.20	13	$ 873.60
12764	Mileage 2.25 - 3.27	EZPass	3/19/2025	4/1/2025	$ 15.58	13	$ 202.54
12765	Mileage 2.25 - 3.27		3/24/2025	4/1/2025	$ 43.40	8	$ 347.20
12766	Mileage 2.25 - 3.27		3/25/2025	4/1/2025	$ 43.40	7	$ 303.80
12767	Mileage 2.25 - 3.27		3/26/2025	4/1/2025	$ 67.20	6	$ 403.20
12768	Mileage 2.25 - 3.27	EZPass	3/26/2025	4/1/2025	$ 15.58	6	$ 93.48
12769	Mileage 2.25 - 3.27		3/27/2025	4/1/2025	$ 67.20	5	$ 336.00
12770	Mileage 2.25 - 3.27	EZPass	3/27/2025	4/1/2025	$ 15.58	5	$ 77.90
12771	Mileage 2.25 - 3.27		2/26/2025	4/1/2025	$ 67.20	34	$ 2,284.80
12772	ERT Analyst Lunch training	TST* THE ALADDIN RESTAURA	4/5/2025	5/20/2025	$ 395.00	45	$ 17,775.00
12773	EAP Conference	DUNKIN #356203	4/6/2025	4/29/2025	$ 14.07	23	$ 323.61
12774	EAP Conference	PRIMANTI BROS MOON TOWNS	4/7/2025	4/29/2025	$ 15.14	22	$ 333.08
12775	EAP Conference	DOUBLETREE PITTSBURGH CRA	4/7/2025	4/29/2025	$ 21.79	22	$ 479.38
12776	EAP Conference	SPO*JUNIPERGRILLCRANBERRY	4/8/2025	4/29/2025	$ 33.08	21	$ 694.68
12777	EAP Conference	TST* BURRITO LOCO LLC - D	4/9/2025	4/29/2025	$ 44.27	20	$ 885.40
12778	EAP Conference	SQ *WIENER WORLD PITTSBUR	4/9/2025	4/29/2025	$ 27.25	20	$ 545.00
12779	EAP Conference	Enterprise	4/10/2025	4/29/2025	$ 248.02	19	$ 4,712.38
12780	EAP Conference	DoubleTree Hotels	4/6/2025	4/29/2025	$ 139.12	23	$ 3,199.76
12781	EAP Conference	DoubleTree Hotels	4/6/2025	4/29/2025	$ 19.48	23	$ 448.04
12782	EAP Conference	DoubleTree Hotels	4/7/2025	4/29/2025	$ 214.62	22	$ 4,721.64
12783	EAP Conference	DoubleTree Hotels	4/7/2025	4/29/2025	$ 30.05	22	$ 661.10
12784	EAP Conference	DoubleTree Hotels	4/8/2025	4/29/2025	$ 293.02	21	$ 6,153.42
12785	EAP Conference	DoubleTree Hotels	4/8/2025	4/29/2025	$ 41.02	21	$ 861.42
12786	EAP Conference	DoubleTree Hotels	4/6/2025	4/29/2025	$ 62.43	23	$ 1,435.89
12787	4.15.25 PUC Storm Event	CVS/PHARMACY #04234	4/15/2025	4/24/2025	$ 83.15	9	$ 748.35
12788	4.15.25 PUC Storm Event	THAI ORIGIN	4/15/2025	4/24/2025	$ 127.13	9	$ 1,144.17
12789	4.15.25 PUC Storm Event	WEIS MARKETS 188	4/15/2025	4/24/2025	$ 88.78	9	$ 799.02
12790	EAPA Conference Tolls	ERACTOLL 960316432	4/26/2025	5/6/2025	$ 15.55	10	$ 155.50
12791	New Emergency Role orientation	TST* THE ALADDIN RESTAURA	5/15/2025	6/10/2025	$ 410.00	26	$ 10,660.00
12792	Emergency Role Luncheon	TST* THE ALADDIN RESTAURA	5/15/2025	6/10/2025	$ 435.00	26	$ 11,310.00
12793	Mileage 3.27.25 - 6.5.2025		4/1/2025	6/10/2025	$ 67.20	70	$ 4,704.00
12794	Mileage 3.27.25 - 6.5.2025		4/3/2025	6/10/2025	$ 67.20	68	$ 4,569.60
12795	Mileage 3.27.25 - 6.5.2025		4/14/2025	6/10/2025	$ 67.20	57	$ 3,830.40
12796	Mileage 3.27.25 - 6.5.2025		4/15/2025	6/10/2025	$ 67.20	56	$ 3,763.20
12797	Mileage 3.27.25 - 6.5.2025		4/17/2025	6/10/2025	$ 67.20	54	$ 3,628.80
12798	Mileage 3.27.25 - 6.5.2025		4/24/2025	6/10/2025	$ 67.20	47	$ 3,158.40
12799	Mileage 3.27.25 - 6.5.2025		4/30/2025	6/10/2025	$ 67.20	41	$ 2,755.20
12800	Mileage 3.27.25 - 6.5.2025		5/7/2025	6/10/2025	$ 67.20	34	$ 2,284.80
12801	Mileage 3.27.25 - 6.5.2025		5/8/2025	6/10/2025	$ 67.20	33	$ 2,217.60
12802	Mileage 3.27.25 - 6.5.2025		5/13/2025	6/10/2025	$ 67.20	28	$ 1,881.60
12803	Mileage 3.27.25 - 6.5.2025		5/20/2025	6/10/2025	$ 67.20	21	$ 1,411.20
12804	Mileage 3.27.25 - 6.5.2025		6/4/2025	6/10/2025	$ 67.20	6	$ 403.20
12805	Mileage 3.27.25 - 6.5.2025		6/5/2025	6/10/2025	$ 67.20	5	$ 336.00
12806	Tolls 4.1.2025 - 6.5.2025	EZPass	4/1/2025	6/12/2025	$ 15.58	72	$ 1,121.76
12807	Tolls 4.1.2025 - 6.5.2025	EZPass	4/3/2025	6/12/2025	$ 15.58	70	$ 1,090.60
12808	Tolls 4.1.2025 - 6.5.2025	EZPass	4/14/2025	6/12/2025	$ 15.58	59	$ 919.22
12809	Tolls 4.1.2025 - 6.5.2025	EZPass	4/15/2025	6/12/2025	$ 15.58	58	$ 903.64
12810	Tolls 4.1.2025 - 6.5.2025	EZPass	4/17/2025	6/12/2025	$ 15.58	56	$ 872.48
12811	Tolls 4.1.2025 - 6.5.2025	EZPass	4/24/2025	6/12/2025	$ 15.58	49	$ 763.42
12812	Tolls 4.1.2025 - 6.5.2025	EZPass	4/30/2025	6/12/2025	$ 15.58	43	$ 669.94
12813	Tolls 4.1.2025 - 6.5.2025	EZPass	5/7/2025	6/12/2025	$ 15.58	36	$ 560.88
12814	Tolls 4.1.2025 - 6.5.2025	EZPass	5/8/2025	6/12/2025	$ 15.58	35	$ 545.30
12815	Tolls 4.1.2025 - 6.5.2025	EZPass	5/13/2025	6/12/2025	$ 15.58	30	$ 467.40
12816	Tolls 4.1.2025 - 6.5.2025	EZPass	5/20/2025	6/12/2025	$ 15.58	23	$ 358.34
12817	Tolls 4.1.2025 - 6.5.2025	EZPass	6/4/2025	6/12/2025	$ 15.58	8	$ 124.64
12818	Tolls 4.1.2025 - 6.5.2025	EZPass	6/5/2025	6/12/2025	$ 15.58	7	$ 109.06
12819	Business Meeting		3/5/2025	3/12/2025	$ 101.50	7	$ 710.50
12820	All Hands Meeting		6/13/2025	6/23/2025	$ 101.50	10	$ 1,015.00
12821	Travel Gaskin Team Meeting		3/5/2025	4/4/2025	$ 73.50	30	$ 2,205.00
12822	Travel Gaskin Team Meeting	PA Turnpike	3/5/2025	4/4/2025	$ 31.16	30	$ 934.80
12823	LEHIGH TRAVEL		3/13/2025	4/4/2025	$ 72.80	22	$ 1,601.60
12824	LEHIGH TRAVEL	PA Turnpike	3/13/2025	4/4/2025	$ 31.16	22	$ 685.52
12825	CS LEADERSHIP MTG TRAVEL		3/27/2025	4/4/2025	$ 73.50	8	$ 588.00
12826	CS LEADERSHIP MTG TRAVEL	PA Turnpike	3/27/2025	4/4/2025	$ 31.16	8	$ 249.28
12827	IN OFFICE ROTATION		5/20/2025	6/19/2025	$ 72.80	30	$ 2,184.00
12828	IN OFFICE ROTATION	PA Turnpike	5/20/2025	6/19/2025	$ 31.16	30	$ 934.80
12829	IN OFFICE ROTATION		5/21/2025	6/19/2025	$ 72.80	29	$ 2,111.20
12830	IN OFFICE ROTATION	PA Turnpike	5/21/2025	6/19/2025	$ 31.16	29	$ 903.64
12831	EZ Pass replenish	PTC EZ PASS AUTO RE.	6/14/2025	6/19/2025	$ 50.00	5	$ 250.00
12832	Safety Meeting	TST*BOONDOCKS WOOD FIRED	12/16/2024	1/28/2025	$ 285.52	43	$ 12,277.36
12833	Americhem	AMERICHEM INTERNATIONAL	3/18/2025	4/7/2025	$ 545.94	20	$ 10,918.80
12834	PPS	PPSS CO	4/25/2025	5/21/2025	$ 78.65	26	$ 2,044.90
12835	P Tag testing	FETTERS MEAT MARKET	11/14/2024	1/28/2025	$ 143.98	75	$ 10,798.50
12836	February and March 2025 Expenses	ALLENTOWN PARK-COMMUNITY	2/27/2025	4/7/2025	$ 5.00	39	$ 195.00
12837	February and March 2025 Expenses	DOMINO'S 4765	3/17/2025	4/7/2025	$ 458.03	21	$ 9,618.63
12838	3/7-3/14 Night Shift Team Build	Starlite Diner & Lounge	3/14/2025	5/2/2025	$ 67.70	49	$ 3,317.30
12839	3/16 Storm Food	Five Guys	3/17/2025	5/8/2025	$ 142.73	52	$ 7,421.96
12840	4/19 Storm Food	BJ's Restaurant & Brewhouse	4/19/2025	5/6/2025	$ 126.60	17	$ 2,152.20
12841	MARL-2 CB GT TRIP RESTORATION	BJ's Restaurant & Brewhouse	4/26/2025	5/6/2025	$ 133.02	10	$ 1,330.20
12842	6/13 FISR Eats	BJ's Restaurant & Brewhouse	6/14/2025	6/19/2025	$ 180.00	5	$ 900.00
12843	iHop	IHOP 5639	12/16/2024	1/2/2025	$ 18.34	17	$ 311.78
12844	Mavis Tire	MAVIS01368	12/16/2024	1/2/2025	$ 10.59	17	$ 180.03
12845	Colony	COLONY HARDWARE CORP	1/9/2025	1/16/2025	$ 1,372.10	7	$ 9,604.70
12846	Good Wil's Restaurant	CKE*GOODWIL'S RESTAURANT	12/31/2024	2/18/2025	$ 87.41	49	$ 4,283.09
12847	GI Electric Co	G.I. ELECTRIC CO	2/11/2025	2/21/2025	$ 837.02	10	$ 8,370.20
12848	Buffalo Wild Wings	BUFFALO WILD WNGS 0473	2/17/2025	2/27/2025	$ 24.70	10	$ 247.00

12849	Hotel Anthracite	HOTEL ANTHRACITE	2/17/2025	2/27/2025	$ 157.25	10	$ 1,572.50
12850	Applebees	APPLEBEES 9385	2/24/2025	3/7/2025	$ 31.78	11	$ 349.58
12851	Mr Sticky's	MR STICKYS	3/6/2025	3/13/2025	$ 39.62	7	$ 277.34
12852	Safety Meeting	BIGFOOT SUBS	3/27/2025	4/1/2025	$ 148.99	5	$ 744.95
12853	Haywoods	TST*HAYWOODS ON THE GRE	4/30/2025	5/9/2025	$ 61.99	9	$ 557.91
12854	Renovo Substation	SQ *PREFERRED PORTABLES D	4/29/2025	5/9/2025	$ 169.60	10	$ 1,696.00
12855	GiveMeFive	GEIGER	4/29/2025	5/9/2025	$ 702.95	10	$ 7,029.50
12856	Geiger	GEIGER	5/16/2025	5/27/2025	$ 706.84	11	$ 7,775.24
12857	Miles Reimbursement		5/19/2025	6/16/2025	$ 86.80	28	$ 2,430.40
12858	Miles Reimbursement		5/20/2025	6/16/2025	$ 37.80	27	$ 1,020.60
12859	Miles Reimbursement		5/21/2025	6/16/2025	$ 16.80	26	$ 436.80
12860	Miles Reimbursement		5/22/2025	6/16/2025	$ 16.80	25	$ 420.00
12861	Miles Reimbursement		5/23/2025	6/16/2025	$ 16.80	24	$ 403.20
12862	Miles Reimbursement		5/28/2025	6/16/2025	$ 16.80	19	$ 319.20
12863	Miles Reimbursement		5/29/2025	6/16/2025	$ 16.80	18	$ 302.40
12864	Miles Reimbursement		6/2/2025	6/16/2025	$ 16.80	14	$ 235.20
12865	Miles Reimbursement		6/3/2025	6/16/2025	$ 16.80	13	$ 218.40
12866	Miles Reimbursement		6/4/2025	6/16/2025	$ 37.80	12	$ 453.60
12867	Miles Reimbursement		5/30/2025	6/16/2025	$ 16.80	17	$ 285.60
12868	Miles Reimbursement		6/5/2025	6/16/2025	$ 16.80	11	$ 184.80
12869	Miles Reimbursement		6/6/2025	6/16/2025	$ 16.80	10	$ 168.00
12870	Miles Reimbursement		6/9/2025	6/16/2025	$ 16.80	7	$ 117.60
12871	Miles Reimbursement		6/10/2025	6/16/2025	$ 16.80	6	$ 100.80
12872	Miles Reimbursement		6/11/2025	6/16/2025	$ 16.80	5	$ 84.00
12873	Miles Reimbursement		6/12/2025	6/16/2025	$ 16.80	4	$ 67.20
12874	Miles Reimbursement		6/13/2025	6/16/2025	$ 95.20	3	$ 285.60
12875	storm meal	CHILI'S MANHEIM PIKE	2/16/2025	2/20/2025	$ 54.32	4	$ 217.28
12876	Meals Training	Meals week of training	2/24/2025	3/5/2025	$ 90.56	9	$ 815.04
12877	Storm Meal	MR WONTON CHINESE RESTAUR	2/17/2025	3/4/2025	$ 32.12	15	$ 481.80
12878	Storm Meal	SHEETZ 0463 00004630	2/16/2025	3/4/2025	$ 17.96	16	$ 287.36
12879	Storm Meal	WAWA 8240	3/6/2025	3/24/2025	$ 23.26	18	$ 418.68
12880	Storm Meal	TEXAS ROADHOUSE #2584	3/17/2025	3/24/2025	$ 32.87	7	$ 230.09
12881	Storm Meal	SHEETZ 0463	3/17/2025	3/24/2025	$ 16.07	7	$ 112.49
12882	SUN Area VoTech students	DOLLAR-GENERAL #6569	5/1/2025	5/27/2025	$ 19.35	26	$ 503.10
12883	SUN Area VoTech students	DOLLAR-GENERAL #6569	5/1/2025	5/27/2025	$ 15.32	26	$ 398.32
12884	SUN Area VoTech students	AMATOS PIZZA & RESTAURAN	5/1/2025	5/27/2025	$ 276.30	26	$ 7,183.80
12885	Training	NAPS PIZZA	5/6/2025	5/27/2025	$ 93.42	21	$ 1,961.82
12886	Training	SQ *NORTHUMBERLAND HOOK &	5/13/2025	5/27/2025	$ 57.11	14	$ 799.54
12887	PA Trip	Priceline	3/17/2025	4/10/2025	$ 703.97	24	$ 16,895.28
12888	PA Trip	Uber	3/25/2025	4/10/2025	$ 74.35	16	$ 1,189.60
12889	PA Trip	Uber	3/26/2025	4/10/2025	$ 24.12	15	$ 361.80
12890	PA Trip	Uber	3/26/2025	4/10/2025	$ 19.16	15	$ 287.40
12891	PA Trip	Hilton	3/25/2025	4/10/2025	$ 212.46	16	$ 3,399.36
12892	PA Trip	Hilton	3/26/2025	4/10/2025	$ 212.46	15	$ 3,186.90
12893	PA Trip	PDQ	3/25/2025	4/10/2025	$ 25.91	16	$ 414.56
12894	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/6/2024	2/16/2025	$ 165.99	72	$ 11,951.28
12895	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/6/2024	2/16/2025	$ 91.85	72	$ 6,613.20
12896	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/7/2024	2/16/2025	$ 165.99	71	$ 11,785.29
12897	Lodging for Storm 12-6	HOTEL LODG* FAIRFIELDI	12/7/2024	2/16/2025	$ 91.86	71	$ 6,522.06
12898	December Storm Lodging	HOTEL LODG* FAIRFIELDI	12/11/2024	2/16/2025	$ (502.28)	67	$ (33,652.76)
12899	Storm Related Travel		2/26/2025	3/15/2025	$ 72.10	17	$ 1,225.70
12900	Storm Related Travel		3/7/2025	3/15/2025	$ 39.90	8	$ 319.20
12901	Mileage for Meeting		6/18/2025	6/23/2025	$ 95.90	5	$ 479.50
12902	Lunch	DIMARIAS - EPHRATA	4/16/2025	4/28/2025	$ 36.44	12	$ 437.28
12903	EE/DR Market Potential Studies M		1/29/2025	2/7/2025	$ 112.00	9	$ 1,008.00
12904	2025 Residential Planning Mtg	ALLEGNT AIR,CVD	1/30/2025	3/12/2025	$ 398.00	41	$ 16,318.00
12905	Planning Meeting 2025 RES Tampa	UBER *TRIP	3/21/2025	3/28/2025	$ 7.00	7	$ 49.00
12906	Planning Meeting 2025 RES Tampa	PIE MAZZAROSITALMKT 1190	3/21/2025	3/28/2025	$ 13.69	7	$ 95.83
12907	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/18/2025	3/28/2025	$ 199.00	10	$ 1,990.00
12908	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/18/2025	3/28/2025	$ 26.87	10	$ 268.70
12909	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/19/2025	3/28/2025	$ 199.00	9	$ 1,791.00
12910	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/19/2025	3/28/2025	$ 26.87	9	$ 241.83
12911	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/20/2025	3/28/2025	$ 199.00	8	$ 1,592.00
12912	Planning Meeting 2025 RES Tampa	Marriott Hotels	3/20/2025	3/28/2025	$ 26.87	8	$ 214.96
12913	JAM_02-03-25	HOTEL ROCK LITITZ	1/10/2025	2/6/2025	$ 231.99	27	$ 6,263.73
12914	JAM_03_05_25	SHEETZ 0378 00003780	2/17/2025	3/5/2025	$ 18.87	16	$ 301.92
12915	JAM_03_12_25	Best Western International	3/12/2025	3/24/2025	$ 98.99	12	$ 1,187.88
12916	JAM_03_12_25	Best Western International	3/12/2025	3/24/2025	$ 2.97	12	$ 35.64
12917	JAM_03_12_25	Best Western International	3/12/2025	3/24/2025	$ 5.94	12	$ 71.28
12918	March Expenses 2025	United Airlines	3/25/2025	4/14/2025	$ (35.99)	20	$ (719.80)
12919	March Expenses 2025	PPL CATER	3/13/2025	4/14/2025	$ 105.87	32	$ 3,387.84
12920	March Expenses 2025	United Airlines	3/10/2025	4/14/2025	$ 274.68	35	$ 9,613.80
12921	March Expenses 2025	United Airlines	3/10/2025	4/14/2025	$ 35.99	35	$ 1,259.65
12922	March Expenses 2025	EXPEDIA 73051084200899	3/10/2025	4/14/2025	$ 12.81	35	$ 448.35
12923	March Expenses 2025	Delta Air Lines	3/10/2025	4/14/2025	$ 459.18	35	$ 16,071.30
12924	March Expenses 2025	United Airlines	3/10/2025	4/14/2025	$ 92.99	35	$ 3,254.65
12925	March Expenses 2025	EXPEDIA 73051084200899	3/10/2025	4/14/2025	$ 67.86	35	$ 2,375.10
12926	March Expenses 2025	140TH MTG* 98NLRN352R4	3/6/2025	4/14/2025	$ 1,000.00	39	$ 39,000.00
12927	March Expenses 2025	EXPEDIA 73047187122215	3/5/2025	4/14/2025	$ 12.00	40	$ 480.00
12928	March Expenses 2025	GRAND MARRIOTT	3/24/2025	4/14/2025	$ 268.20	21	$ 5,632.20
12929	March Expenses 2025	GRAND MARRIOTT	3/24/2025	4/14/2025	$ 91.05	21	$ 1,912.05
12930	March Expenses 2025	GRAND MARRIOTT	3/25/2025	4/14/2025	$ 395.00	20	$ 7,900.00
12931	March Expenses 2025	GRAND MARRIOTT	3/25/2025	4/14/2025	$ 91.05	20	$ 1,821.00
12932	March Expenses 2025	GRAND MARRIOTT	3/26/2025	4/14/2025	$ 126.80	19	$ 2,409.20
12933	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 1,973.99	77	$ 151,997.23
12934	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 759.18	77	$ 58,456.86
12935	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 2,424.22	77	$ 186,664.94
12936	Helper Assessment Catering	PPL CATER	1/24/2025	4/11/2025	$ 1,001.60	77	$ 77,123.20
12937	Catering & Travel Expenses April	IRON HILL BREWERY & REST	1/9/2025	5/31/2025	$ 56.42	142	$ 8,011.64
12938	Catering & Travel Expenses April	EZCATER*RED ROBIN	4/8/2025	5/31/2025	$ 288.88	53	$ 15,310.64
12939	Catering & Travel Expenses April	EZCATER*LITTLE SALS PI	3/28/2025	5/31/2025	$ 356.55	64	$ 22,819.20
12940	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 152.00	70	$ 10,640.00
12941	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 9.12	70	$ 638.40
12942	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 10.64	70	$ 744.80
12943	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 3.04	70	$ 212.80
12944	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 152.00	70	$ 10,640.00
12945	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 9.12	70	$ 638.40
12946	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 10.64	70	$ 744.80
12947	Ed Catering/Meeting Expenses	Courtyards	2/3/2025	4/14/2025	$ 3.04	70	$ 212.80
12948	Ed Catering/Meeting Expenses	UBER *EATS	2/1/2025	4/14/2025	$ 36.14	72	$ 2,602.08
12949	Ed Catering/Meeting Expenses	EZCATER*RED ROBIN	2/11/2025	4/14/2025	$ 313.44	62	$ 19,433.28
12950	April Expenses 2025	EZCATER*LITTLE SALS PI	4/24/2025	5/31/2025	$ 784.62	37	$ 29,030.94
12951	April Expenses 2025	HTL*CROWNEPLAZAPRO	4/11/2025	5/31/2025	$ 217.90	50	$ 10,895.00
12952	5.5.25 Report	SORRENTO PIZZA	4/24/2025	5/29/2025	$ 118.19	35	$ 4,136.65
12953	BRG event expense	SQ *GLOBAL CAFE	2/12/2025	2/25/2025	$ 1,820.00	13	$ 23,660.00
12954	HR Orientation Walbert		6/11/2025	6/16/2025	$ 95.90	5	$ 479.50
12955	HR Orientation Walbert	Pa turnpike	6/11/2025	6/16/2025	$ 44.64	5	$ 223.20
12956	February		2/11/2025	2/18/2025	$ 100.80	7	$ 705.60
12957	February	PA Turnpike	2/11/2025	2/18/2025	$ 39.80	7	$ 278.60
12958	Feb Expenses	ABEZA - FB - HYATT PLACE	2/11/2025	3/18/2025	$ 568.26	35	$ 19,889.10
12959	March Expenses		2/26/2025	3/21/2025	$ 100.80	23	$ 2,318.40
12960	March Expenses		3/5/2025	3/21/2025	$ 108.50	16	$ 1,736.00
12961	March Expenses	PA Turnpike	3/5/2025	3/21/2025	$ 39.80	16	$ 636.80

12962	March Expenses	PA Turnpike	2/26/2025	3/21/2025	$ 39.80	23	$	915.40
12963	March Expenses	WEIS MARKETS 142	3/5/2025	3/21/2025	$ 51.63	16	$	826.08
12964	March Expenses	BIAGGIO PIZZERIA FAMILY R	3/5/2025	3/21/2025	$ 428.52	16	$	6,856.32
12965	March Expenses		3/13/2025	3/21/2025	$ 100.80	8	$	806.40
12966	March Expenses	PA Turnpike	3/13/2025	3/21/2025	$ 39.80	8	$	318.40
12967	April	NINASBITES.COM* NINAS	3/19/2025	5/1/2025	$ 109.98	43	$	4,729.14
12968	April		3/14/2025	5/1/2025	$ 100.80	48	$	4,838.40
12969	April		3/27/2025	5/1/2025	$ 108.50	35	$	3,797.50
12970	April	PA Turnpike	3/26/2025	5/1/2025	$ 39.80	36	$	1,432.80
12971	April	PA Turnpike	3/14/2025	5/1/2025	$ 39.80	48	$	1,910.40
12972	April	TST*HOPS FOGELSVILLE HOT	4/2/2025	5/1/2025	$ 184.05	29	$	5,337.45
12973	May Expense Report	NINASBITES.COM* NINAS	3/29/2025	6/16/2025	$ 44.51	79	$	3,516.29
12974	May Expense Report	NINASBITES.COM* NINAS	5/8/2025	6/16/2025	$ 141.06	39	$	5,501.34
12975	May Expense Report	NINASBITES.COM* NINAS	4/29/2025	6/16/2025	$ 46.38	48	$	2,226.24
12976	May Expense Report	RAISING CANES 1017	5/15/2025	6/16/2025	$ 32.20	32	$	1,030.40
12977	May Expense Report	BIAGGIO PIZZERIA ONLINE	5/15/2025	6/16/2025	$ 140.06	32	$	4,481.92
12978	May Expense Report	BIAGGIO PIZZERIA FAMILY R	5/22/2025	6/16/2025	$ 28.39	25	$	709.75
12979	May Expense Report	BIAGGIO PIZZERIA ONLINE	5/22/2025	6/16/2025	$ 132.15	25	$	3,303.75
12980	May Expense Report	CRACKER BARREL #512 WILKE	5/21/2025	6/16/2025	$ 38.35	26	$	997.10
12981	May Expense Report	GIANT 6457	5/21/2025	6/16/2025	$ 74.44	26	$	1,935.44
12982	May Expense Report	MARONIS PIZZA	6/5/2025	6/16/2025	$ 132.89	11	$	1,461.79
12983	Travel		5/5/2025	5/27/2025	$ 108.50	22	$	2,387.00
12984	Travel	PA Turnpike	5/5/2025	5/27/2025	$ 39.80	22	$	875.60
12985	Travel		5/13/2025	5/27/2025	$ 100.80	14	$	1,411.20
12986	Travel	PA Turnpike	5/13/2025	5/27/2025	$ 39.80	14	$	557.20
12987	Travel		5/15/2025	5/27/2025	$ 50.40	12	$	604.80
12988	Travel	PA Turnpike	5/15/2025	5/27/2025	$ 19.90	12	$	238.80
12989	Travel	PA Turnpike	5/15/2025	5/27/2025	$ 19.16	12	$	229.92
12990	Travel		5/15/2025	5/27/2025	$ 137.90	12	$	1,654.80
12991	Travel		5/20/2025	5/27/2025	$ 100.10	7	$	700.70
12992	Travel		5/21/2025	5/27/2025	$ 50.40	6	$	302.40
12993	Travel		5/21/2025	5/27/2025	$ 143.50	6	$	861.00
12994	Travel		5/22/2025	5/27/2025	$ 100.10	5	$	500.50
12995	Travel	PA Turnpike	5/20/2025	5/27/2025	$ 38.32	7	$	268.24
12996	Travel	PA Turnpike	5/21/2025	5/27/2025	$ 19.16	6	$	114.96
12997	Travel	PA Turnpike	5/22/2025	5/27/2025	$ 38.32	5	$	191.60
12998	Travel expenses		6/11/2025	6/23/2025	$ 100.10	12	$	1,201.20
12999	Travel expenses	PA Turnpike	6/11/2025	6/23/2025	$ 39.80	12	$	477.60
13000	Travel expenses		6/19/2025	6/23/2025	$ 100.10	4	$	400.40
13001	Travel expenses	PA Turnpike	6/19/2025	6/23/2025	$ 39.80	4	$	159.20
13002	Travel expenses		6/12/2025	6/23/2025	$ 112.00	11	$	1,232.00
13003	Super Bowl Food	The Coop	2/9/2025	3/5/2025	$ 50.00	24	$	1,200.00
13004	DCC Food	Yum Yum Bake Shop	2/27/2025	3/5/2025	$ 45.00	6	$	270.00
13005	Storm Food	WAWA	3/31/2025	4/7/2025	$ 14.29	7	$	100.03
13006	Team Breakfast	Chris' Family Restaurant	4/4/2025	4/8/2025	$ 63.59	4	$	254.36
13007	DCC Breakfast	Yum Yum Bake Shop	4/22/2025	4/29/2025	$ 42.00	7	$	294.00
13008	DCC Breakfast	Yum Yum Bake Shop	5/13/2025	5/13/2025	$ 58.91	0	$	-
13009	Storm Food	Yum Yum's Bake Shop	6/27/2025	6/28/2025	$ 60.83	1	$	60.83
13010	RAYMOND F MOLKENTHIN-02-10-25	CARUSOS ITALIAN RESTAURAN	1/29/2025	2/10/2025	$ 84.61	12	$	1,015.32
13011	Urban Forestry Today Tree Summit	Urban Forestry Today Tree Summit NE	5/5/2025	5/6/2025	$ 25.00	1	$	25.00
13012	Tree Science CEUs COLLECTION	ISA	5/15/2025	6/4/2025	$ 54.95	20	$	1,099.00
13013	SR 80-05S Site Visit		1/28/2025	2/3/2025	$ 34.30	6	$	205.80
13014	MP 298.96 EB 206		2/19/2025	3/3/2025	$ 67.90	12	$	814.80
13015	SR 632-204		2/21/2025	3/3/2025	$ 66.50	10	$	665.00
13016	SR 0015-088 CSVT WO#16		2/25/2025	3/3/2025	$ 132.30	6	$	793.80
13017	DANV-MILT Design Walkdown		3/19/2025	3/25/2025	$ 113.40	6	$	680.40
13018	CSVT Design Walkdown		3/20/2025	3/25/2025	$ 132.30	5	$	661.50
13019	SR 81-D52 (SR 3010) Walkdown		3/21/2025	3/25/2025	$ 64.40	4	$	257.60
13020	SR 61-14M Construction Walkdown		3/27/2025	4/4/2025	$ 60.20	8	$	481.60
13021	SR 2006-MTM Walkdown		4/4/2025	4/14/2025	$ 67.90	10	$	679.00
13022	SR 44-86S Issue		5/7/2025	5/20/2025	$ 182.00	13	$	2,366.00
13023	SR 3022-005 Utility Meeting		5/23/2025	6/2/2025	$ 104.30	10	$	1,043.00
13024	SR 83-B79 Engineering Walkdown		5/28/2025	6/2/2025	$ 108.50	5	$	542.50
13025	SR 54-090 Engineering Release WD		5/29/2025	6/13/2025	$ 109.20	15	$	1,638.00
13026	SR 83-B79 Walkdown		6/4/2025	6/13/2025	$ 108.50	9	$	976.50
13027	SR 11-350 PennDOT Walkdown		6/6/2025	6/13/2025	$ 70.00	7	$	490.00
13028	SR 632-204 Walkdown		6/13/2025	6/25/2025	$ 67.20	12	$	806.40
13029	Safety Mtg / Material	GREENLEY'S BBQ	1/14/2025	1/30/2025	$ 954.00	16	$	15,264.00
13030	Safety Mtg	DUNKIN #346873 Q35	1/21/2025	2/10/2025	$ 105.33	20	$	2,106.60
13031	Safety/Storm/Rental/Veh Dam	GRANDE PIZZA - DUNMORE	3/6/2025	3/14/2025	$ 29.90	8	$	239.20
13032	Safety/Storm/Rental/Veh Dam	Enterprise	3/6/2025	3/14/2025	$ 568.56	8	$	4,548.48
13033	Safety/Storm/Rental/Veh Dam	KELLYS PUB & EATERY	3/5/2025	3/14/2025	$ 31.73	9	$	285.57
13034	Safety/Storm/Rental/Veh Dam	DUNKIN #346873 Q35	2/27/2025	3/14/2025	$ 118.74	15	$	1,781.10
13035	Safety/Storm/Rental/Veh Dam	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$ (143.19)	11	$	(1,575.09)
13036	Safety/Storm/Rental/Veh Dam	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$ 143.19	11	$	1,575.09
13037	Safety/Storm/Rental/Veh Dam	SPOOKY NOOK SPORTS INC HO	3/3/2025	3/14/2025	$ 143.19	11	$	1,575.09
13038	Storm meals/snacks	CAROUSEL DAIRY BAR & CAFE	3/17/2025	3/31/2025	$ 18.19	14	$	254.66
13039	EHS Level 1-Bucket Truck Rescue	DUNKIN #346873 Q35	3/20/2025	4/11/2025	$ 105.85	22	$	2,328.70
13040	EHS Level 1-Bucket Truck Rescue	DUNKIN #346873 Q35	4/3/2025	4/11/2025	$ 116.71	8	$	933.68
13041	EHS Level 1-Bucket Truck Rescue	GULF OIL 92030344	4/3/2025	4/11/2025	$ 196.37	8	$	1,570.96
13042	Mtg/Crew Visit/EHS/First Aid	DUNKIN #338791	4/22/2025	5/19/2025	$ 36.01	27	$	972.27
13043	Mtg/Crew Visit/EHS/First Aid	GRANDE PIZZA - DUNMORE	4/22/2025	5/19/2025	$ 47.73	27	$	1,288.71
13044	Mtg/Crew Visit/EHS/First Aid	DUNKIN #346873 Q35	4/17/2025	5/19/2025	$ 117.79	32	$	3,769.28
13045	Safety Mtg / EHS Level 1	DUNKIN #346873 Q35	5/15/2025	6/2/2025	$ 90.45	18	$	1,628.10
13046	Safety Mtg / EHS Level 1	STARBUCKS STORE 13329	5/9/2025	6/2/2025	$ 47.40	24	$	1,137.60
13047	Chainsaw trng	STARBUCKS STORE 69770	5/20/2025	6/2/2025	$ 47.40	13	$	616.20
13048	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13049	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$	310.20
13050	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$	2,726.00
13051	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$	310.20
13052	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13053	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13054	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13055	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13056	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13057	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13058	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13059	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13060	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13061	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13062	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13063	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13064	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13065	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13066	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13067	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13068	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13069	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13070	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13071	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13072	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13073	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00
13074	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$	2,820.00

13075	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13076	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13077	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13078	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13079	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13080	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13081	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13082	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13083	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13084	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13085	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13086	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13087	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13088	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13089	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13090	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13091	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13092	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13093	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13094	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13095	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13096	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13097	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13098	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13099	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13100	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13101	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13102	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13103	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13104	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13105	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13106	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13107	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13108	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13109	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13110	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13111	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13112	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13113	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13114	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13115	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13116	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13117	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13118	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13119	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13120	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13121	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13122	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13123	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13124	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13125	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13126	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13127	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13128	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13129	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13130	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13131	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13132	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13133	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13134	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13135	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13136	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13137	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13138	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13139	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13140	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13141	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13142	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13143	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13144	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13145	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13146	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13147	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13148	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13149	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13150	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13151	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13152	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13153	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13154	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13155	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13156	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 94.00	29	$ 2,726.00
13157	Housing and Feeding	Hilton Hotels	2/17/2025	3/18/2025	$ 10.34	29	$ 299.86
13158	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13159	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13160	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13161	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13162	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13163	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13164	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13165	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13166	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 94.00	30	$ 2,820.00
13167	Housing and Feeding	Hilton Hotels	2/16/2025	3/18/2025	$ 10.34	30	$ 310.20
13168	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13169	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13170	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13171	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13172	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13173	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13174	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13175	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13176	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13177	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13178	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13179	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13180	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13181	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13182	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13183	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13184	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13185	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13186	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13187	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04

13188	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13189	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13190	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13191	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13192	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13193	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13194	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13195	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13196	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13197	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13198	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13199	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13200	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13201	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13202	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13203	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13204	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13205	Housing and Feeding	Wyndham Hotels and Resorts	2/18/2025	3/26/2025	$ 183.89	36	$ 6,620.04
13206	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13207	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13208	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13209	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13210	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13211	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13212	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13213	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13214	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13215	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13216	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13217	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13218	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13219	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13220	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13221	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13222	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13223	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13224	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13225	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13226	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13227	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13228	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13229	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13230	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13231	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13232	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13233	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13234	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13235	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13236	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13237	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13238	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13239	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13240	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13241	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13242	Housing and Feeding	Wyndham Hotels and Resorts	2/17/2025	3/26/2025	$ 183.89	37	$ 6,803.93
13243	March 2025	ALLEGNT AIR, LLC	2/20/2025	3/12/2025	$ (382.00)	20	$ (7,640.00)
13244	March 2025	ALLEGNT AIR,44L	2/20/2025	3/12/2025	$ 382.00	20	$ 7,640.00
13245	May Employee Lunch	PARKLAND RESTAURANT	5/9/2025	5/27/2025	$ 87.90	18	$ 1,582.20
13246	RUTH T2 Emergency Walkdown		12/23/2024	3/19/2025	$ 57.62	86	$ 4,955.32
13247	South Slatington Sub Visit		2/5/2025	3/19/2025	$ 17.50	42	$ 735.00
13248	Alton Park Sub Visit		2/26/2025	5/1/2025	$ 4.20	64	$ 268.80
13249	Alton Park Sub Visit		2/26/2025	5/1/2025	$ 4.90	64	$ 313.60
13250	LTN VT64 Visit for Ladder		4/15/2025	5/1/2025	$ 95.20	16	$ 1,523.20
13251	Storm 2025AO Travel		4/15/2025	5/15/2025	$ 21.00	30	$ 630.00
13252	Drone Pilot Training Course	ALTITUDEUNIVERSITY	4/8/2025	5/1/2025	$ 97.00	23	$ 2,231.00
13253	SFC Visit 5/1/25 for CBs		5/1/2025	5/15/2025	$ 36.40	14	$ 509.60
13254	Lunch on Sub Walkdowns	TST*SKEETERS BBQ	5/27/2025	6/6/2025	$ 88.55	10	$ 885.50
13255	2026 Sub AOS Walkdowns 6/4/25		6/4/2025	6/6/2025	$ 24.50	2	$ 49.00
13256	2026 Sub AOS Walkdowns 6/17/2025		6/17/2025	6/23/2025	$ 77.70	6	$ 466.20
13257	Storm drill mileage		2/27/2025	3/17/2025	$ 65.10	18	$ 1,171.80
13258	Storm Drill mileage		3/27/2025	5/7/2025	$ 44.80	41	$ 1,836.80
13259	Storm drill		4/29/2025	5/7/2025	$ 44.80	8	$ 358.40
13260	In-Person Storm Drill		12/19/2024	2/13/2025	$ 25.46	56	$ 1,425.76
13261	Storm Food	Jaquelyn's on Main	2/18/2025	3/3/2025	$ 127.20	13	$ 1,653.60
13262	Lunch for Relpres roundup	Diana's Cafe	2/19/2025	3/3/2025	$ 307.58	12	$ 3,690.96
13263	3/16/2025 storm		3/16/2025	3/18/2025	$ 247.80	2	$ 495.60
13264	3/16/2025 storm	Sheetz	3/17/2025	3/18/2025	$ 21.61	1	$ 21.61
13265	3/16/2025 storm	Burger King	3/16/2025	3/18/2025	$ 14.41	2	$ 28.82
13266	3/16/2025 storm	Wawa	3/17/2025	3/18/2025	$ 9.48	1	$ 9.48
13267	3/16/2025 storm	Taco bell	3/16/2025	3/18/2025	$ 17.00	2	$ 34.00
13268	Team lunch	Barley Creek	3/25/2025	5/19/2025	$ 139.25	55	$ 7,658.75
13269	Mileage to RE all hands		6/5/2025	6/13/2025	$ 70.00	8	$ 560.00
13270	Mileage to BLGL walkdown		6/4/2025	6/13/2025	$ 26.60	9	$ 239.40
13271	RE all hands meeting	Jaquelyn's on Main	6/11/2025	6/13/2025	$ 159.00	2	$ 318.00
13272	AT&T	ATT RETAIL ARC 1632	4/16/2025	5/2/2025	$ 131.16	16	$ 2,098.56
13273	Storm Duty Training Session		1/9/2025	6/23/2025	$ 157.50	165	$ 25,987.50
13274	Storm Duty Training Session		3/25/2025	6/23/2025	$ 157.50	90	$ 14,175.00
13275	Storm Duty Training Session		5/29/2025	6/23/2025	$ 157.50	25	$ 3,937.50
13276	3/7/2025 Storm Event		3/6/2025	3/17/2025	$ 157.50	11	$ 1,732.50
13277	3/7/2025 Storm Event	Residence Inn	3/6/2025	3/17/2025	$ 97.00	11	$ 1,067.00
13278	3/7/2025 Storm Event	Residence Inn	3/6/2025	3/17/2025	$ 10.67	11	$ 117.37
13279	cody mummert	TST*ALS OF HAMPDEN	2/17/2025	3/24/2025	$ 59.00	35	$ 2,065.00
13280	cody mummert	BEST BUY 00014787	3/21/2025	4/15/2025	$ 40.26	25	$ 1,006.50
13281	Storm food	Red Robin	11/24/2024	3/12/2025	$ 21.81	108	$ 2,355.48
13282	Storm food	Turkey Hill	11/25/2024	3/12/2025	$ 4.77	107	$ 510.39
13283	Storm food	Applebee's	11/25/2024	3/12/2025	$ 24.12	107	$ 2,580.84
13284	Lunch	Chipotle	2/27/2025	2/27/2025	$ 212.17	0	$ -
13285	Storm Food	Applebee's	5/3/2025	5/5/2025	$ 104.92	2	$ 209.84
13286	Storm Food	P.J. Whelihan's	6/1/2025	6/4/2025	$ 200.45	3	$ 601.35
13287	Storm Food	Sheetz	6/27/2025	6/27/2025	$ 91.77	0	$ -
13288	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13289	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13290	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13291	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13292	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13293	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13294	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13295	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13296	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13297	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00
13298	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 7.74	32	$ 247.68
13299	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 6.45	32	$ 206.40
13300	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$ 129.00	32	$ 4,128.00

13301	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	7.74	32	$ 247.68
13302	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	6.45	32	$ 206.40
13303	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	129.00	32	$ 4,128.00
13304	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	7.74	32	$ 247.68
13305	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	6.45	32	$ 206.40
13306	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	129.00	32	$ 4,128.00
13307	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	7.74	32	$ 247.68
13308	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	6.45	32	$ 206.40
13309	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	129.00	32	$ 4,128.00
13310	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	7.74	32	$ 247.68
13311	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	6.45	32	$ 206.40
13312	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	129.00	32	$ 4,128.00
13313	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	7.74	32	$ 247.68
13314	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	6.45	32	$ 206.40
13315	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	119.00	32	$ 3,808.00
13316	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	7.14	32	$ 228.48
13317	Storm 2/16	FAIRFIELD INN & SUITES	2/17/2025	3/21/2025	$	5.95	32	$ 190.40
13318	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	119.00	31	$ 3,689.00
13319	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	7.14	31	$ 221.34
13320	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	5.95	31	$ 184.45
13321	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	119.00	31	$ 3,689.00
13322	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	7.14	31	$ 221.34
13323	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	5.95	31	$ 184.45
13324	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	119.00	31	$ 3,689.00
13325	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	7.14	31	$ 221.34
13326	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	5.95	31	$ 184.45
13327	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	119.00	31	$ 3,689.00
13328	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	7.14	31	$ 221.34
13329	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	5.95	31	$ 184.45
13330	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	119.00	31	$ 3,689.00
13331	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	7.14	31	$ 221.34
13332	Storm 2/16	FAIRFIELD INN & SUITES	2/18/2025	3/21/2025	$	5.95	31	$ 184.45
13333	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13334	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13335	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13336	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13337	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13338	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13339	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13340	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13341	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13342	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13343	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13344	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13345	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13346	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13347	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13348	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13349	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13350	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13351	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13352	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13353	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13354	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13355	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13356	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13357	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13358	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13359	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13360	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13361	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13362	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13363	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13364	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13365	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13366	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13367	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13368	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13369	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13370	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13371	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13372	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13373	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13374	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13375	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13376	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13377	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13378	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13379	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13380	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13381	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	140.00	33	$ 4,620.00
13382	Storm 2/16	COMFORT INNS	2/16/2025	3/21/2025	$	18.20	33	$ 600.60
13383	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13384	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13385	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13386	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13387	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13388	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13389	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13390	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13391	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13392	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13393	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13394	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13395	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13396	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13397	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13398	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13399	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13400	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13401	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13402	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13403	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13404	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13405	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13406	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13407	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13408	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13409	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13410	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13411	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00
13412	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	16.39	33	$ 540.87
13413	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	149.00	33	$ 4,917.00

13414	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13415	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13416	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13417	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13418	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13419	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13420	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13421	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13422	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13423	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13424	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13425	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13426	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13427	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13428	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13429	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 149.00	33	$ 4,917.00
13430	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 16.39	33	$ 540.87
13431	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13432	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13433	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13434	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13435	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13436	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13437	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13438	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13439	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13440	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13441	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13442	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13443	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13444	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13445	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13446	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13447	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 189.00	33	$ 6,237.00
13448	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 20.79	33	$ 686.07
13449	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13450	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13451	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13452	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13453	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13454	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13455	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13456	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13457	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13458	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13459	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13460	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13461	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13462	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13463	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13464	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13465	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13466	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13467	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13468	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13469	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13470	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13471	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13472	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13473	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13474	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13475	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13476	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13477	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13478	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13479	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 179.00	33	$ 5,907.00
13480	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 19.69	33	$ 649.77
13481	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 129.00	33	$ 4,257.00
13482	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 14.19	33	$ 468.27
13483	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 129.00	33	$ 4,257.00
13484	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 14.19	33	$ 468.27
13485	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 129.00	33	$ 4,257.00
13486	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 14.19	33	$ 468.27
13487	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 199.00	33	$ 6,567.00
13488	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 21.89	33	$ 722.37
13489	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 199.00	33	$ 6,567.00
13490	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 21.89	33	$ 722.37
13491	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 121.26	33	$ 4,001.58
13492	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 13.34	33	$ 440.22
13493	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 204.00	33	$ 6,732.00
13494	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$ 22.44	33	$ 740.52
13495	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13496	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13497	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13498	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13499	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13500	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13501	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13502	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13503	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13504	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13505	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13506	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13507	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 192.00	32	$ 6,144.00
13508	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 21.12	32	$ 675.84
13509	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13510	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13511	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13512	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13513	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13514	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13515	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13516	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13517	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13518	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13519	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13520	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13521	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13522	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13523	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13524	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08
13525	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 179.00	32	$ 5,728.00
13526	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$ 19.69	32	$ 630.08

13527	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	199.00	32	$ 6,368.00
13528	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	21.89	32	$ 700.48
13529	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	199.00	32	$ 6,368.00
13530	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	21.89	32	$ 700.48
13531	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	199.00	32	$ 6,368.00
13532	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	21.89	32	$ 700.48
13533	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	199.00	32	$ 6,368.00
13534	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	21.89	32	$ 700.48
13535	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13536	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13537	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13538	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13539	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13540	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13541	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13542	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13543	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13544	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13545	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13546	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13547	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13548	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13549	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13550	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13551	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13552	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13553	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13554	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13555	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13556	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13557	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13558	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13559	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13560	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13561	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	139.00	32	$ 4,448.00
13562	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	15.29	32	$ 489.28
13563	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	189.00	32	$ 6,048.00
13564	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	20.79	32	$ 665.28
13565	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	189.00	32	$ 6,048.00
13566	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	20.79	32	$ 665.28
13567	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	199.00	32	$ 6,368.00
13568	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	21.89	32	$ 700.48
13569	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	149.00	32	$ 4,768.00
13570	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	16.39	32	$ 524.48
13571	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	202.00	32	$ 6,464.00
13572	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	22.22	32	$ 711.04
13573	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	169.00	32	$ 5,408.00
13574	Storm 2/16	Hampton Inns	2/17/2025	3/21/2025	$	18.59	32	$ 594.88
13575	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13576	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13577	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	139.00	33	$ 4,587.00
13578	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	15.29	33	$ 504.57
13579	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	189.00	33	$ 6,237.00
13580	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	20.79	33	$ 686.07
13581	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	199.00	33	$ 6,567.00
13582	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	21.89	33	$ 722.37
13583	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	199.00	33	$ 6,567.00
13584	Storm 2/16	Hampton Inns	2/16/2025	3/21/2025	$	21.89	33	$ 722.37
13585	Storm 2/16	COMFORT INNS	2/17/2025	3/21/2025	$	3,125.00	32	$ 100,000.00
13586	Storm 2/16	COMFORT INNS	2/17/2025	3/21/2025	$	406.25	32	$ 13,000.00
13587	Expense Report For January 2025		1/8/2025	2/11/2025	$	32.90	34	$ 1,118.60
13588	Expense Report For January 2025		1/9/2025	2/11/2025	$	29.40	33	$ 970.20
13589	Expense Report For January 2025		1/23/2025	2/11/2025	$	135.10	19	$ 2,566.90
13590	Expense Report For January 2025		1/29/2025	2/11/2025	$	46.20	13	$ 600.60
13591	Expense Report For January 2025	PA Turnpike	1/30/2025	2/11/2025	$	14.60	12	$ 175.20
13592	Expense Report For January 2025		1/30/2025	2/11/2025	$	111.30	12	$ 1,335.60
13593	Expense Report For February 2025		2/12/2025	3/7/2025	$	81.20	23	$ 1,867.60
13594	Expense Report For February 2025		2/13/2025	3/7/2025	$	32.20	22	$ 708.40
13595	Expense Report For February 2025		2/20/2025	3/7/2025	$	77.00	15	$ 1,155.00
13596	Expense Report For February 2025		2/26/2025	3/7/2025	$	81.20	9	$ 730.80
13597	Expense Report For February 2025	PA Turnpike	2/26/2025	3/7/2025	$	14.46	9	$ 130.14
13598	Expense Report For February 2025		2/27/2025	3/7/2025	$	117.60	8	$ 940.80
13599	Expense Report For February 2025	PA Turnpike	2/27/2025	3/7/2025	$	7.30	8	$ 58.40
13600	Expenses For March 2025		3/19/2025	4/7/2025	$	182.70	19	$ 3,471.30
13601	Expenses For March 2025		3/25/2025	4/7/2025	$	30.80	13	$ 400.40
13602	Expenses For March 2025		3/26/2025	4/7/2025	$	47.60	12	$ 571.20
13603	Celebrate Success	TST*LA COCINA DEL ABUELO	9/23/2024	1/2/2025	$	79.50	101	$ 8,029.50
13604	Monthly Safety Meeting	WALLYS DELI	10/23/2024	1/14/2025	$	331.29	83	$ 27,497.07
13605	Celebrate Success	PY *PRIMO HOAGIES	10/29/2024	1/14/2025	$	132.40	77	$ 10,194.80
13606	Dinner Non-PUC Storm	PJW - LANCASTER	12/5/2024	1/14/2025	$	35.48	40	$ 1,419.20
13607	Monthly Safety Meeting	WALLYS DELI	12/11/2024	1/14/2025	$	343.20	34	$ 11,668.80
13608	Monthly Safety Meeting	WALLYS DELI	1/15/2025	3/26/2025	$	336.67	70	$ 23,566.90
13609	Safety Meeting/Celebrate Success	PY *PRIMO HOAGIES	2/27/2025	4/11/2025	$	97.36	43	$ 4,186.48
13610	Safety Meeting/Celebrate Success	WALLYS DELI	3/19/2025	4/11/2025	$	276.34	23	$ 6,355.82
13611	South Region TEAM Meeting	GIANT 6335	3/21/2025	4/11/2025	$	31.04	21	$ 651.84
13612	South Management Team Meeting	SAL'S PIZZA	3/21/2025	5/30/2025	$	116.94	70	$ 8,185.80
13613	Safety Meeting/Celebrate Success	PY *PRIMO HOAGIES	4/17/2025	5/30/2025	$	83.62	43	$ 3,595.66
13614	Safety Meeting/Celebrate Success	PY *PRIMO HOAGIES	5/15/2025	5/30/2025	$	101.58	15	$ 1,523.70
13615	EZ Pass Jan/Feb 2025	PTC EZ PASS AUTO RE.	1/15/2025	2/24/2025	$	35.00	40	$ 1,400.00
13616	EZ Pass Jan/Feb 2025	PTC EZ PASS AUTO RE.	2/9/2025	2/24/2025	$	35.00	15	$ 525.00
13617	Jan 30 storm	PROMISED LAND INN	1/30/2025	2/24/2025	$	21.91	25	$ 547.75
13618	PUC Storm 2/16,17	WEGMANS ALLENTOWN #79	2/17/2025	2/24/2025	$	15.25	7	$ 106.75
13619	PUC Storm 2/16,17	OLO*133 HONEYGROW QUA	2/17/2025	2/24/2025	$	16.39	7	$ 114.73
13620	PUC Storm 2/16,17	BURGER KING #24476	2/17/2025	2/24/2025	$	10.79	7	$ 75.53
13621	3.6.25 Storm Duty	QUICK CHICK	3/6/2025	3/24/2025	$	18.00	18	$ 324.00
13622	EZ Pass Replenishment March	PTC EZ PASS AUTO RE.	2/21/2025	4/30/2025	$	35.00	68	$ 2,380.00
13623	EZ Pass Replenishment March	PTC EZ PASS AUTO RE.	3/7/2025	4/30/2025	$	35.00	54	$ 1,890.00
13624	3.17.25 Storm Duty Report	WEIS MARKETS 106	3/17/2025	4/30/2025	$	2.45	44	$ 107.80
13625	3.17.25 Storm Duty Report	SQ *THE BREW	3/17/2025	4/30/2025	$	6.30	44	$ 277.20
13626	3.17.25 Storm Duty Report	CALIFORNIA TACO COMPANY	3/17/2025	4/30/2025	$	16.50	44	$ 726.00
13627	3.17.25 Storm Duty Report	GREAT WALL CHINESE RESTAU	3/17/2025	4/30/2025	$	23.00	44	$ 1,012.00
13628	Supply Chain Summit	Embassy Suites	4/14/2025	4/25/2025	$	163.78	11	$ 1,801.58
13629	Supply Chain Summit	Embassy Suites	4/15/2025	4/25/2025	$	163.78	10	$ 1,637.80
13630	Supply Chain Summit	Embassy Suites	4/16/2025	4/25/2025	$	163.78	9	$ 1,474.02
13631	Drive Time		5/19/2025	5/30/2025	$	79.10	11	$ 870.10
13632	Drive Time		5/28/2025	5/30/2025	$	89.60	2	$ 179.20
13633	Drive Time		6/4/2025	6/9/2025	$	100.10	5	$ 500.50
13634	Drive Time		6/5/2025	6/9/2025	$	109.20	4	$ 436.80
13635	Drive Time		6/9/2025	6/13/2025	$	59.50	4	$ 238.00
13636	Drive Time		6/13/2025	6/16/2025	$	88.90	3	$ 266.70
13637	Drive Time		6/12/2025	6/16/2025	$	79.10	4	$ 316.40
13638	Drive Time		6/19/2025	6/27/2025	$	79.10	8	$ 632.80
13639	Drive Time		6/24/2025	6/27/2025	$	79.10	3	$ 237.30

13640	Drive Time		6/25/2025	6/27/2025	$ 79.10	2	$ 158.20
13641	Drive Time		6/26/2025	6/27/2025	$ 30.10	1	$ 30.10
13642	Gas		2/11/2025	3/3/2025	$ 165.20	20	$ 3,304.00
13643	Mileage Reimbursement May & June		5/13/2025	6/13/2025	$ 18.20	31	$ 564.20
13644	Mileage Reimbursement May & June		6/5/2025	6/13/2025	$ 61.60	8	$ 492.80
13645	Mileage Reimbursement May & June		5/21/2025	6/13/2025	$ 30.10	23	$ 692.30
13646	2025 Planninq Session	TST*THE SHELBY	12/17/2024	1/2/2025	$ 108.75	16	$ 1,740.00
13647	KY Trip January 2025_Lisa	American Airlines	1/7/2025	1/14/2025	$ 1,054.97	7	$ 7,384.79
13648	KY Trip expenses_Lisa	UBER *TRIP	1/20/2025	2/5/2025	$ 84.98	16	$ 1,359.68
13649	KY Trip expenses_Lisa	HUDSON ST2054	1/20/2025	2/5/2025	$ 3.99	16	$ 63.84
13650	KY Trip expenses_Lisa	UBER *TRIP	1/23/2025	2/5/2025	$ 40.26	13	$ 523.38
13651	KY Trip expenses_Lisa	UBER *TRIP	1/22/2025	2/5/2025	$ 24.97	14	$ 349.58
13652	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 5.77	15	$ 86.55
13653	KY Trip expenses_Lisa	TST* SBARRO - PHL TERMINA	1/21/2025	2/5/2025	$ 7.56	15	$ 113.40
13654	KY Trip expenses_Lisa	HOTEL RES-THE AMERICUS	1/23/2025	2/5/2025	$ (147.43)	13	$ (1,916.59)
13655	KY Trip expenses_Lisa	COAL'S ARTISAN PIZ SDF	1/24/2025	2/5/2025	$ 16.41	12	$ 196.92
13656	KY Trip expenses_Lisa	Courtyards	1/20/2025	2/5/2025	$ 139.00	16	$ 2,224.00
13657	KY Trip expenses_Lisa	Courtyards	1/20/2025	2/5/2025	$ 24.55	16	$ 392.80
13658	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 159.00	15	$ 2,385.00
13659	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 28.09	15	$ 421.35
13660	KY Trip expenses_Lisa	Courtyards	1/22/2025	2/5/2025	$ 164.00	14	$ 2,296.00
13661	KY Trip expenses_Lisa	Courtyards	1/22/2025	2/5/2025	$ 28.96	14	$ 405.44
13662	KY Trip expenses_Lisa	Courtyards	1/23/2025	2/5/2025	$ 159.00	13	$ 2,067.00
13663	KY Trip expenses_Lisa	Courtyards	1/23/2025	2/5/2025	$ 28.09	13	$ 365.17
13664	KY Trip expenses_Lisa	Courtyards	1/20/2025	2/5/2025	$ 7.89	16	$ 126.24
13665	KY Trip expenses_Lisa	Courtyards	1/21/2025	2/5/2025	$ 5.77	15	$ 86.55
13666	KY Trip expenses_Lisa	Courtyards	1/22/2025	2/5/2025	$ 5.77	14	$ 80.78
13667	KY Trip expenses_Lisa	UBER *TRIP	1/25/2025	2/5/2025	$ 89.65	11	$ 986.15
13668	Retirement Luncheon_Fran		3/25/2025	4/9/2025	$ 9.10	15	$ 136.50
13669	Retirement Luncheon_Fran	RENAISSANCE ALLENTOWN	3/25/2025	4/9/2025	$ 160.00	15	$ 2,400.00
13670	Retirement Luncheon_Fran	RENAISSANCE ALLENTOWN	3/25/2025	4/9/2025	$ 16.96	15	$ 254.40
13671	Retirement Luncheon_Fran	RENAISSANCE ALLENTOWN	3/26/2025	4/9/2025	$ 16.00	14	$ 224.00
13672	Kentucky_June 2-5_Norden	American Airlines	4/29/2025	6/19/2025	$ 446.97	51	$ 22,795.47
13673	KY_Sept 7- Sept 12_Norden	American Airlines	5/8/2025	6/19/2025	$ 446.97	42	$ 18,772.74
13674	KY_June 2nd-5th_Lisa	Enjoy the Ride with Norm, LLC	6/6/2025	6/19/2025	$ 110.00	13	$ 1,430.00
13675	KY_June 2nd-5th_Lisa	UBER *TRIP	6/3/2025	6/19/2025	$ 58.77	16	$ 940.32
13676	KY_June 2nd-5th_Lisa	Enjoy the Ride with Norm, LLC	6/2/2025	6/19/2025	$ 95.00	17	$ 1,615.00
13677	KY_June 2nd-5th_Lisa	HUDSON ST1855	6/2/2025	6/19/2025	$ 3.81	17	$ 64.77
13678	KY_June 2nd-5th_Lisa	STARBUCKS EVENINGS SDF	6/5/2025	6/19/2025	$ 5.41	14	$ 75.74
13679	KY_June 2nd-5th_Lisa	STARBUCKS PRE SEC SDF	6/2/2025	6/19/2025	$ 5.41	17	$ 91.97
13680	KY_June 2nd-5th_Lisa	Courtyards	6/2/2025	6/19/2025	$ 84.15	17	$ 1,430.55
13681	KY_June 2nd-5th_Lisa	Courtyards	6/2/2025	6/19/2025	$ 13.59	17	$ 231.03
13682	KY_June 2nd-5th_Lisa	Courtyards	6/3/2025	6/19/2025	$ 84.15	16	$ 1,346.40
13683	KY_June 2nd-5th_Lisa	Courtyards	6/3/2025	6/19/2025	$ 13.59	16	$ 217.44
13684	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 84.15	15	$ 1,262.25
13685	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 13.59	15	$ 203.85
13686	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 5.27	15	$ 79.05
13687	KY_June 2nd-5th_Lisa	Courtyards	6/2/2025	6/19/2025	$ 1.26	17	$ 21.42
13688	KY_June 2nd-5th_Lisa	Courtyards	6/3/2025	6/19/2025	$ 1.26	16	$ 20.16
13689	KY_June 2nd-5th_Lisa	Courtyards	6/4/2025	6/19/2025	$ 1.26	15	$ 18.90
13690	Steve Nosek		1/9/2025	1/16/2025	$ 43.40	7	$ 303.80
13691	Steve Nosek		1/14/2025	1/16/2025	$ 50.40	2	$ 100.80
13692	Steve Nosek		1/21/2025	2/3/2025	$ 46.20	13	$ 600.60
13693	Steve Nosek		1/29/2025	2/6/2025	$ 72.10	8	$ 576.80
13694	Steve Nosek		2/13/2025	3/21/2025	$ 52.50	36	$ 1,890.00
13695	Steve Nosek		2/21/2025	3/21/2025	$ 60.20	28	$ 1,685.60
13696	Steve Nosek		3/13/2025	3/21/2025	$ 62.30	8	$ 498.40
13697	Steve Nosek		3/30/2025	4/2/2025	$ 40.60	3	$ 121.80
13698	Steve Nosek		5/5/2025	5/12/2025	$ 30.80	7	$ 215.60
13699	Steve Nosek		5/8/2025	5/12/2025	$ 43.40	4	$ 173.60
13700	Steve Nosek		4/10/2025	5/12/2025	$ 40.60	32	$ 1,299.20
13701	Steve Nosek		4/8/2025	5/12/2025	$ 47.60	34	$ 1,618.40
13702	Steve Nosek		4/18/2025	5/12/2025	$ 74.90	24	$ 1,797.60
13703	Steve Nosek	TRIVET II	5/19/2025	5/31/2025	$ 45.12	12	$ 541.44
13704	Steve Nosek		6/12/2025	6/18/2025	$ 50.40	6	$ 302.40
13705	Steve Nosek		6/2/2025	6/18/2025	$ 47.60	16	$ 761.60
13706	Steve Nosek		6/5/2025	6/18/2025	$ 48.30	13	$ 627.90
13707	Steve Nosek		6/26/2025	6/26/2025	$ 77.70	0	$ -
13708	Steve Nosek		4/24/2025	6/26/2025	$ 56.70	63	$ 3,572.10
13709	Mileage Reimbursement		12/20/2024	1/11/2025	$ 26.13	22	$ 574.86
13710	Mileage Reimbursement		1/7/2025	1/11/2025	$ 40.60	4	$ 162.40
13711	Mileage Reimbursement		1/9/2025	1/11/2025	$ 43.40	2	$ 86.80
13712	Mileage Reimbursement		1/10/2025	1/11/2025	$ 26.60	1	$ 26.60
13713	Mileage Reimbursement		1/15/2025	1/24/2025	$ 71.40	9	$ 642.60
13714	Mileage Reimbursement		1/23/2025	1/24/2025	$ 67.20	1	$ 67.20
13715	Mileage Reimbursement		1/29/2025	2/10/2025	$ 76.30	12	$ 915.60
13716	Mileage Reimbursement		1/30/2025	2/10/2025	$ 26.60	11	$ 292.60
13717	Mileage Reimbursement		2/5/2025	2/10/2025	$ 39.20	5	$ 196.00
13718	Mileage Reimbursement		2/13/2025	3/7/2025	$ 67.20	22	$ 1,478.40
13719	Mileage Reimbursement		3/7/2025	3/7/2025	$ 44.80	0	$ -
13720	Mileage Reimbursement		3/7/2025	3/7/2025	$ 74.20	0	$ -
13721	Mileage Reimbursement		3/12/2025	3/28/2025	$ 85.40	16	$ 1,366.40
13722	Mileage Reimbursement		3/21/2025	3/28/2025	$ 42.00	7	$ 294.00
13723	Mileage Reimbursement		3/24/2025	3/28/2025	$ 76.30	4	$ 305.20
13724	Mileage Reimbursement		4/1/2025	4/25/2025	$ 67.90	24	$ 1,629.60
13725	Mileage Reimbursement		4/9/2025	4/25/2025	$ 43.40	16	$ 694.40
13726	Mileage Reimbursement		4/15/2025	4/25/2025	$ 63.00	10	$ 630.00
13727	Mileage Reimbursement		4/22/2025	4/25/2025	$ 60.20	3	$ 180.60
13728	Mileage Reimbursement		4/23/2025	4/25/2025	$ 46.20	2	$ 92.40
13729	Mileage Reimbursement		4/29/2025	5/5/2025	$ 39.90	6	$ 239.40
13730	Mileage Reimbursement		4/30/2025	5/5/2025	$ 75.60	5	$ 378.00
13731	Mileage Reimbursement		5/1/2025	5/5/2025	$ 43.40	4	$ 173.60
13732	Mileage Reimbursement		5/2/2025	5/5/2025	$ 49.00	3	$ 147.00
13733	Mileage Reimbursement		4/28/2025	5/5/2025	$ 78.40	7	$ 548.80
13734	Mileage Reimbursement		5/9/2025	5/17/2025	$ 62.30	8	$ 498.40
13735	Mileage Reimbursement		5/12/2025	5/17/2025	$ 29.40	5	$ 147.00
13736	Mileage Reimbursement		5/16/2025	5/17/2025	$ 53.90	1	$ 53.90
13737	Mileage Reimbursement		5/15/2025	5/17/2025	$ 56.70	2	$ 113.40
13738	Mileage Reimbursement		5/19/2025	5/31/2025	$ 16.10	12	$ 193.20
13739	Mileage Reimbursement		5/21/2025	5/31/2025	$ 46.90	10	$ 469.00
13740	Mileage Reimbursement		5/28/2025	5/31/2025	$ 39.90	3	$ 119.70
13741	Mileage Reimbursement		5/29/2025	5/31/2025	$ 76.30	2	$ 152.60
13742	Mileage Reimbursement		5/30/2025	5/31/2025	$ 51.10	1	$ 51.10
13743	Mileage Reimbursement		6/3/2025	6/8/2025	$ 125.30	5	$ 626.50
13744	Mileage Reimbursement - 13069832		6/5/2025	6/23/2025	$ 39.90	18	$ 718.20
13745	Mileage Reimbursement - 13069832		6/7/2025	6/23/2025	$ 41.30	16	$ 660.80
13746	Mileage Reimbursement - 13069832		6/10/2025	6/23/2025	$ 41.30	13	$ 536.90
13747	Mileage Reimbursement - 13069832		6/13/2025	6/23/2025	$ 44.10	10	$ 441.00
13748	Mileage Reimbursement - 13069832		6/19/2025	6/23/2025	$ 39.90	4	$ 159.60
13749	Mileage Reimbursement 238260		6/11/2025	6/23/2025	$ 40.60	12	$ 487.20
13750	Mileage Reimbursement 238260		6/17/2025	6/23/2025	$ 55.30	6	$ 331.80
13751	Mileage Reimbursement 238260		6/21/2025	6/23/2025	$ 43.40	2	$ 86.80
13752	Mileage Reimbursement - 308220		6/14/2025	6/23/2025	$ 47.60	9	$ 428.40

13753	CC-Venice Pizza	VENICE PIZZA	4/11/2025	4/21/2025	$	15.25	10	$ 152.50
13754	Kentucky CSS Training	Enterprise	4/3/2025	5/6/2025	$	370.70	33	$ 12,233.10
13755	Kentucky CSS Training	BLUE HORSE CAFE	4/3/2025	5/6/2025	$	27.32	33	$ 901.56
13756	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$	118.85	37	$ 4,397.45
13757	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$	7.92	37	$ 293.04
13758	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$	10.10	37	$ 373.70
13759	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$	1.19	37	$ 44.03
13760	Kentucky CSS Training	Crowne Plaza	3/30/2025	5/6/2025	$	1.78	37	$ 65.86
13761	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$	114.57	36	$ 4,124.52
13762	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$	7.63	36	$ 274.68
13763	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$	9.74	36	$ 350.64
13764	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$	1.15	36	$ 41.40
13765	Kentucky CSS Training	Crowne Plaza	3/31/2025	5/6/2025	$	1.72	36	$ 61.92
13766	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$	114.57	35	$ 4,009.95
13767	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$	7.63	35	$ 267.05
13768	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$	9.74	35	$ 340.90
13769	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$	1.15	35	$ 40.25
13770	Kentucky CSS Training	Crowne Plaza	4/1/2025	5/6/2025	$	1.72	35	$ 60.20
13771	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$	114.57	34	$ 3,895.38
13772	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$	7.63	34	$ 259.42
13773	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$	9.74	34	$ 331.16
13774	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$	1.15	34	$ 39.10
13775	Kentucky CSS Training	Crowne Plaza	4/2/2025	5/6/2025	$	1.72	34	$ 58.48
13776	Kentucky CSS Training	Avis	4/3/2025	5/6/2025	$	178.48	33	$ 5,889.84
13777	Kentucky CSS Training	GORDON RAMSAY STEAK	4/2/2025	5/6/2025	$	75.00	34	$ 2,550.00
13778	Kentucky CSS Training	BLUE HORSE CAFE	4/2/2025	5/6/2025	$	25.20	34	$ 856.80
13779	Kentucky CSS Training	BLUE HORSE CAFE	3/31/2025	5/6/2025	$	26.20	36	$ 943.20
13780	Kentucky CSS Training	TST*WINKITCHEN - PHL	3/30/2025	5/6/2025	$	14.71	37	$ 544.27
13781	Kentucky CSS Training	ETOLLAVIS U348054840	4/11/2025	5/6/2025	$	18.14	25	$ 453.50
13782	Kentucky CSS Training	ADTRAV Travel Management	3/30/2025	5/6/2025	$	770.73	37	$ 28,517.01
13783	Kentucky CSS Training	Popeyes	4/3/2025	5/6/2025	$	14.69	33	$ 484.77
13784	Kentucky CSS Training	American	4/15/2025	5/6/2025	$	(47.28)	21	$ (992.88)
13785	Kentucky CSS Training	ETOLLAVIS U348054840	5/4/2025	5/19/2025	$	3.00	15	$ 45.00
13786	Reliability All Hands		6/5/2025	6/19/2025	$	66.50	14	$ 931.00
13787	Reliability All Hands	YumYum Bake Shop	6/5/2025	6/19/2025	$	45.49	14	$ 636.86
13788	Interns First Day		5/21/2025	6/13/2025	$	38.50	23	$ 885.50
13789	Seminar fee	NATL ASSN REG UTIL COMM	12/16/2024	1/2/2025	$	425.00	17	$ 7,225.00
13790	Catering December	PPL CATER	12/19/2024	1/2/2025	$	200.61	14	$ 2,808.54
13791	Catering December	PPL CATER	12/19/2024	1/2/2025	$	273.16	14	$ 3,824.24
13792	Catering December	PPL CATER	12/19/2024	1/2/2025	$	190.67	14	$ 2,669.38
13793	December Employee Event	PPL CENTER FOOD SERVIC	1/2/2025	1/13/2025	$	736.18	11	$ 8,097.98
13794	January Onboarding Class	PPL CATER	1/10/2025	1/28/2025	$	182.11	18	$ 3,277.98
13795	January Onboarding Class	PPL CATER	1/10/2025	1/28/2025	$	173.02	18	$ 3,114.36
13796	Power Lunch and Learn	EZCATER*WEGMANS	1/30/2025	2/6/2025	$	542.64	7	$ 3,798.48
13797	Catering Team Meeting	PPL CATER	1/29/2025	2/6/2025	$	227.45	8	$ 1,819.60
13798	EU Leadership Meeting	KALAHARI RESORT - PA	2/17/2025	2/26/2025	$	600.00	9	$ 5,400.00
13799	catering February	WEGMANS ALLENTOWN #79	2/26/2025	3/10/2025	$	54.29	12	$ 651.48
13800	catering February	EZCATER*WEGMANS	2/25/2025	3/10/2025	$	394.03	13	$ 5,122.39
13801	March Onboarding Catering	PPL CATER	3/13/2025	3/19/2025	$	618.45	6	$ 3,710.70
13802	March Onboarding Catering	PPL CATER	3/13/2025	3/19/2025	$	502.95	6	$ 3,017.70
13803	April EU Leadership meeting	DELTA HOTELS	3/6/2025	3/24/2025	$	5,000.00	18	$ 90,000.00
13804	April Department meeting deposit	MADELINES - TURNSTONE	3/12/2025	3/19/2025	$	300.00	7	$ 2,100.00
13805	Catering for Team meeting	PPL CATER	3/19/2025	3/27/2025	$	415.54	8	$ 3,324.32
13806	April EU Leadership meeting	DELTA HOTELS	4/8/2025	4/17/2025	$	3,901.34	9	$ 35,112.06
13807	April EU Leadership meeting	DELTA HOTELS	4/7/2025	4/17/2025	$	3,901.34	10	$ 39,013.40
13808	April Onboarding class	PPL CATER	4/10/2025	4/15/2025	$	523.11	5	$ 2,615.55
13809	April Onboarding class	PPL CATER	4/10/2025	4/15/2025	$	488.98	5	$ 2,444.90
13810	April Expenses	EZCater	4/22/2025	4/28/2025	$	730.43	6	$ 4,382.58
13811	April Expenses	EZCater	4/23/2025	4/28/2025	$	715.25	5	$ 3,576.25
13812	April Expenses	Amazon	4/13/2025	4/28/2025	$	93.27	15	$ 1,399.05
13813	catering - 2 day April meeting	PPL CATER	4/24/2025	5/2/2025	$	567.79	8	$ 4,542.32
13814	catering - 2 day April meeting	PPL CATER	4/24/2025	5/2/2025	$	446.00	8	$ 3,568.00
13815	April Power Lunch	PPL CATER	4/30/2025	5/12/2025	$	415.54	12	$ 4,986.48
13816	May Onboarding	PPL CATER	5/15/2025	6/2/2025	$	265.08	18	$ 4,771.44
13817	May Onboarding	PPL CATER	5/15/2025	6/2/2025	$	380.11	18	$ 6,841.98
13818	May Power Lunch	EZCATER*WEGMANS	5/28/2025	6/4/2025	$	412.06	7	$ 2,884.42
13819	June Onboarding Catering	PPL CATER	6/12/2025	6/24/2025	$	401.92	12	$ 4,823.04
13820	June Onboarding Catering	PPL CATER	6/12/2025	6/24/2025	$	597.65	12	$ 7,171.80
13821	Catering for June meetings	EZCATER*WEGMANS	6/17/2025	6/30/2025	$	431.99	13	$ 5,615.87
13822	Catering for June meetings	PPL CATER	6/18/2025	6/30/2025	$	276.82	12	$ 3,321.84
13823	EZPass Tolls	PTC EZPASS CSC WEB IVR	1/8/2025	1/16/2025	$	97.00	8	$ 776.00
13824	EZPass Tolls	CR LAPPS FAMILY RESTAU	1/10/2025	1/16/2025	$	42.48	6	$ 254.88
13825	January Ezpass	PTC EZPASS CSC WEB IVR	2/5/2025	2/10/2025	$	135.80	5	$ 679.00
13826	Parking for SPIRIT Training	ARENA DECK	2/28/2025	3/3/2025	$	12.00	3	$ 36.00
13827	Parking for SPIRIT Training	ARENA DECK	2/26/2025	3/3/2025	$	17.00	5	$ 85.00
13828	March 10, 2025	PTC EZPASS CSC WEB IVR	3/4/2025	3/11/2025	$	204.10	7	$ 1,428.70
13829	March 10, 2025	PPL CATER	3/6/2025	3/11/2025	$	376.60	5	$ 1,883.00
13830	March 10, 2025	AGENT FEE 8900902253513	3/4/2025	3/11/2025	$	3.00	7	$ 21.00
13831	March 10, 2025	American Airlines	3/4/2025	3/11/2025	$	596.97	7	$ 4,178.79
13832	Transervice Introduction	PPL CATER	3/13/2025	3/21/2025	$	96.39	8	$ 771.12
13833	Storm Duty	MAMAS ITALIAN GRILL	3/16/2025	3/21/2025	$	620.15	5	$ 3,100.75
13834	Transervice Introduction	PPL CATER	3/13/2025	3/21/2025	$	96.39	8	$ 771.12
13835	Altec Trip	FSP*5 GUYS TRANSPORTATION	3/27/2025	4/9/2025	$	120.13	13	$ 1,561.69
13836	Altec Trip	FSP*5 GUYS TRANSPORTATION	3/27/2025	4/9/2025	$	120.13	13	$ 1,561.69
13837	Altec Trip	SUBWAY 60003	3/31/2025	4/9/2025	$	21.03	9	$ 189.27
13838	Altec Trip	LEHIGH NORTHAMPTON AIRPOR	4/2/2025	4/9/2025	$	72.00	7	$ 504.00
13839	Altec Trip	Fairfield Inns	3/31/2025	4/9/2025	$	209.00	9	$ 1,881.00
13840	Altec Trip	Fairfield Inns	3/31/2025	4/9/2025	$	34.90	9	$ 314.10
13841	Altec Trip	Fairfield Inns	4/1/2025	4/9/2025	$	209.00	8	$ 1,672.00
13842	Altec Trip	Fairfield Inns	4/1/2025	4/9/2025	$	34.90	8	$ 279.20
13843	Altec Trip	PAR*SMOOTHIE KING SK2146	4/2/2025	4/9/2025	$	23.83	7	$ 166.81
13844	Altec Trip	PHILLY PRETZEL FACTORY	3/31/2025	4/9/2025	$	12.04	9	$ 108.36
13845	March 2025 EzPass	PTC EZ PASS CSC	4/10/2025	4/16/2025	$	297.92	6	$ 1,787.52
13846	Storm 4-16-25	MAMAS ITALIAN GRILL	4/16/2025	4/22/2025	$	230.19	6	$ 1,381.14
13847	EZ Pass April	PTC EZPASS CSC WEB IVR	5/6/2025	5/12/2025	$	211.40	6	$ 1,268.40
13848	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/2/2025	6/13/2025	$	209.00	11	$ 2,299.00
13849	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/2/2025	6/13/2025	$	25.08	11	$ 275.88
13850	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$	209.00	10	$ 2,090.00
13851	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$	25.08	10	$ 250.80
13852	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/1/2025	6/13/2025	$	10.00	12	$ 120.00
13853	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/2/2025	6/13/2025	$	10.00	11	$ 110.00
13854	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$	10.00	10	$ 100.00
13855	June 13, 2025	WILLIAMSBURG LGD AUTOG	6/3/2025	6/13/2025	$	2.00	10	$ 20.00
13856	June 13, 2025		6/1/2025	6/13/2025	$	256.20	12	$ 3,074.40
13857	June 13, 2025		6/4/2025	6/13/2025	$	256.20	9	$ 2,305.80
13858	June 13, 2025	PPL CATER	5/29/2025	6/13/2025	$	397.18	15	$ 5,957.70
13859	June EZPass	PTC EZPASS CSC WEB IVR	6/10/2025	6/17/2025	$	217.00	7	$ 1,519.00
13860	FISR Eats	Taphouse by McCall Collective	5/24/2025	5/25/2025	$	94.61	1	$ 94.61
13861	Energy Association of PA Interco	IN *ENERGY ASSOCIATION OF	12/6/2024	1/21/2025	$	52.50	46	$ 2,415.00
13862	Housing for 2/16 & 2/17 storm	DoubleTree Hotels	2/16/2025	3/12/2025	$	5,554.44	24	$ 133,306.56
13863	Housing for 2/16 & 2/17 storm	DoubleTree Hotels	2/17/2025	3/12/2025	$	9,720.27	23	$ 223,566.21
13864	Housing for 3/16-3/18/25	Hilton Hotels	3/17/2025	3/28/2025	$	2,820.00	11	$ 31,020.00
13865	Housing for 3/16-3/18/25	Hilton Hotels	3/17/2025	3/28/2025	$	310.20	11	$ 3,412.20

13866	Housing for 3/16-3/18/25	Hilton Hotels	3/16/2025	3/28/2025	$	2,726.00	12	$ 32,712.00
13867	Housing for 3/16-3/18/25	Hilton Hotels	3/16/2025	3/28/2025	$	299.86	12	$ 3,598.32
13868	EAP Fall Committee Meeting	IN *ENERGY ASSOCIATION OF	12/6/2024	1/21/2025	$	52.50	46	$ 2,415.00
13869	EAP Fall Committee Meeting	WWW.ENERGYPA.ORG	9/30/2024	1/21/2025	$	248.00	113	$ 28,024.00
13870	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/8/2024	1/21/2025	$	155.25	105	$ 16,301.25
13871	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/8/2024	1/21/2025	$	63.25	105	$ 6,641.25
13872	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/9/2024	1/21/2025	$	155.25	104	$ 16,146.00
13873	EAP Fall Committee Meeting	HTL*EDENRESORTANDS	10/9/2024	1/21/2025	$	63.24	104	$ 6,576.96
13874	EAP Fall Committee Meeting		10/8/2024	1/21/2025	$	82.41	105	$ 8,653.05
13875	DER Lab Tour Lunch	AFGHAN KABOBS & GRILL	12/18/2024	1/21/2025	$	62.12	34	$ 2,112.08
13876	IT&R/CEI Annual Dinner	TST*THE SHELBY	1/14/2025	3/31/2025	$	673.08	76	$ 51,154.08
13877	Interconnections Business Lunch	PJW - ALLENTOWN	1/13/2025	4/17/2025	$	141.06	94	$ 13,259.64
13878	Work Phone Case	CELLULAR ACCESSORIES FOR	1/13/2025	4/1/2025	$	42.94	78	$ 3,349.32
13879	Spirit Training 2024	RENAISSANCE ALLENTOWN	2/25/2025	4/17/2025	$	160.00	51	$ 8,160.00
13880	Spirit Training 2024	RENAISSANCE ALLENTOWN	2/25/2025	4/17/2025	$	16.00	51	$ 816.00
13881	Spirit Training 2024	Allentown Parking Authority - Strata L	2/25/2025	4/17/2025	$	15.00	51	$ 765.00
13882	Spirit Training 2024	Allentown Parking Authority - Strata L	2/24/2025	4/17/2025	$	14.00	52	$ 728.00
13883	Spirit Training 2024	Allentown Parking Authority - Strata L	2/26/2025	4/17/2025	$	29.00	50	$ 1,450.00
13884	Spirit Training 2024	Allentown Parking Authority - Strata L	2/27/2025	4/17/2025	$	14.00	49	$ 686.00
13885	Mileage for Comm site review		12/20/2024	1/3/2025	$	24.12	14	$ 337.68
13886	Personal Car Mileage		3/1/2025	3/4/2025	$	26.60	3	$ 79.80
13887	Mileage for BEYOND training		6/17/2025	6/18/2025	$	68.60	1	$ 68.60
13888	travel to Hazelton SCF 6-5-25		6/5/2025	6/26/2025	$	66.50	21	$ 1,396.50
13889	travel to Scranton SCF 6-9-25		6/9/2025	6/19/2025	$	93.10	10	$ 931.00
13890	travel to Scranton SCF 6-12-25		6/12/2025	6/19/2025	$	93.10	7	$ 651.70
13891	Lancaster Parking Authority 12-1	LANCASTER PARKING AUTHORI	12/18/2024	1/7/2025	$	5.00	20	$ 100.00
13892	Personal Car Mileage Dec 2024		12/16/2024	1/8/2025	$	8.71	23	$ 200.33
13893	Personal Car Mileage Dec 2024		12/16/2024	1/8/2025	$	3.35	23	$ 77.05
13894	Personal Car Mileage Dec 2024		12/17/2024	1/8/2025	$	121.94	22	$ 2,682.68
13895	Personal Car Mileage Dec 2024		12/18/2024	1/8/2025	$	60.97	21	$ 1,280.37
13896	Kelly Palmer Expense Report	HRC-CREDC* PA	1/12/2025	1/31/2025	$	65.00	19	$ 1,235.00
13897	Parking - Team Meeting Day	97606 HARRISBURG UNIVERSI	1/16/2025	1/31/2025	$	30.00	15	$ 450.00
13898	Parking	97606 HARRISBURG UNIVERSI	1/22/2025	1/31/2025	$	15.00	9	$ 135.00
13899	HRC - CREDC 2025 Economic Foreca	HRC-CREDC* PA	1/27/2025	2/7/2025	$	75.00	11	$ 825.00
13900	EDC Annual Meeting	EB *2025 EDC ANNUAL ME	1/30/2025	2/7/2025	$	75.00	8	$ 600.00
13901	Parking - Feb 21 2025	97606 HARRISBURG UNIVERSI	2/4/2025	2/25/2025	$	17.00	21	$ 357.00
13902	Personal Car Mileage		1/9/2025	3/12/2025	$	21.00	62	$ 1,302.00
13903	Personal Car Mileage		1/10/2025	3/12/2025	$	60.20	61	$ 3,672.20
13904	Personal Car Mileage		1/13/2025	3/12/2025	$	56.00	58	$ 3,248.00
13905	Personal Car Mileage		1/15/2025	3/12/2025	$	11.20	56	$ 627.20
13906	Personal Car Mileage		1/15/2025	3/12/2025	$	63.00	56	$ 3,528.00
13907	Personal Car Mileage		1/22/2025	3/12/2025	$	16.10	49	$ 788.90
13908	Personal Car Mileage		1/23/2025	3/12/2025	$	16.80	48	$ 806.40
13909	Personal Car Mileage		1/24/2025	3/12/2025	$	11.90	47	$ 559.30
13910	Personal Car Mileage		1/29/2025	3/12/2025	$	33.60	42	$ 1,411.20
13911	Personal Car Mileage		1/30/2025	3/12/2025	$	14.00	41	$ 574.00
13912	Personal Car Mileage		2/4/2025	3/12/2025	$	14.00	36	$ 504.00
13913	Personal Car Mileage		2/7/2025	3/12/2025	$	16.10	33	$ 531.30
13914	Personal Car Mileage		2/11/2025	3/12/2025	$	9.80	29	$ 284.20
13915	Personal Car Mileage		2/11/2025	3/12/2025	$	46.20	29	$ 1,339.80
13916	Personal Car Mileage		2/11/2025	3/12/2025	$	35.00	29	$ 1,015.00
13917	Personal Car Mileage		2/24/2025	3/12/2025	$	53.20	16	$ 851.20
13918	Parking	Farmshow	1/9/2025	3/12/2025	$	15.00	62	$ 930.00
13919	2-27-25 Parking	97606 HARRISBURG UNIVERSI	2/27/2025	5/6/2025	$	17.00	68	$ 1,156.00
13920	Lancaster EDC Parking	LANCASTER PARKING AUTHORI	3/4/2025	3/12/2025	$	5.00	8	$ 40.00
13921	Parking, Lancaster City Alliance	CPL - HAGER LOTS	3/5/2025	3/12/2025	$	8.00	7	$ 56.00
13922	Parking	97606 HARRISBURG UNIVERSI	3/6/2025	3/12/2025	$	17.00	6	$ 102.00
13923	HRC/ CREDC Annual Dinner	HRC-CREDC* PA	3/6/2025	3/12/2025	$	175.00	6	$ 1,050.00
13924	Parking HBG - 17$	97606 HARRISBURG UNIVERSI	3/20/2025	4/16/2025	$	17.00	27	$ 459.00
13925	Parking -$12 HBG 3-20-25	97606 HARRISBURG UNIVERSI	3/20/2025	4/16/2025	$	12.00	27	$ 324.00
13926	Personal Mileage		2/26/2025	4/16/2025	$	58.80	49	$ 2,881.20
13927	Personal Mileage		2/27/2025	4/16/2025	$	8.40	48	$ 403.20
13928	Personal Mileage		2/27/2025	4/16/2025	$	5.60	48	$ 268.80
13929	Personal Mileage		2/27/2025	4/16/2025	$	12.60	48	$ 604.80
13930	Personal Mileage		2/27/2025	4/16/2025	$	8.40	48	$ 403.20
13931	Personal Mileage		2/27/2025	4/16/2025	$	11.90	48	$ 571.20
13932	Personal Mileage		2/28/2025	4/16/2025	$	16.10	47	$ 756.70
13933	Personal Mileage		3/4/2025	4/16/2025	$	66.50	43	$ 2,859.50
13934	Personal Mileage		3/5/2025	4/16/2025	$	63.00	42	$ 2,646.00
13935	Personal Mileage		3/6/2025	4/16/2025	$	16.80	41	$ 688.80
13936	Personal Mileage		3/10/2025	4/16/2025	$	16.80	37	$ 621.60
13937	Personal Mileage		3/11/2025	4/16/2025	$	16.80	36	$ 604.80
13938	Personal Mileage		3/15/2025	4/16/2025	$	108.50	32	$ 3,472.00
13939	Personal Mileage		3/17/2025	4/16/2025	$	14.70	30	$ 441.00
13940	Personal Mileage		3/18/2025	4/16/2025	$	63.70	29	$ 1,847.30
13941	Personal Mileage		3/18/2025	4/16/2025	$	11.20	29	$ 324.80
13942	Personal Mileage		3/18/2025	4/16/2025	$	54.60	29	$ 1,583.40
13943	Personal Mileage		3/21/2025	4/16/2025	$	35.00	26	$ 910.00
13944	Personal Mileage		3/21/2025	4/16/2025	$	7.00	26	$ 182.00
13945	Personal Mileage		3/24/2025	4/16/2025	$	67.20	23	$ 1,545.60
13946	PSATS Conference	PSATS	3/24/2025	4/16/2025	$	249.00	23	$ 5,727.00
13947	April 22 Meeting hotel	HOTELBOOKING*SERVFEE	3/27/2025	5/6/2025	$	17.99	40	$ 719.60
13948	April 22 Meeting hotel	HOTEL RES-HOLIDAY INN	4/22/2025	5/6/2025	$	143.22	14	$ 2,005.08
13949	April 22 Meeting hotel	HOTEL RES-HOLIDAY INN	4/22/2025	5/6/2025	$	30.09	14	$ 421.26
13950	GRCA Breakfast	GREATER READING CHAMBER O	3/31/2025	4/17/2025	$	80.00	17	$ 1,360.00
13951	Regional Open House - 5-21-25	SQ *ENOLA FIRE COMPANY #3	4/1/2025	4/17/2025	$	360.00	16	$ 5,760.00
13952	parking	LANCASTER PARKING AUTHORI	4/3/2025	4/17/2025	$	9.00	14	$ 126.00
13953	parking for meeting	SP PLUS PARK HARRISBURG F	4/10/2025	4/16/2025	$	10.35	6	$ 62.10
13954	parking for meeting	97606 HARRISBURG UNIVERSI	4/4/2025	4/16/2025	$	12.00	12	$ 144.00
13955	4-24 HU Parking	97606 HARRISBURG UNIVERSI	4/24/2025	5/6/2025	$	32.00	12	$ 384.00
13956	Personal Car Mileage		3/26/2025	5/19/2025	$	24.50	54	$ 1,323.00
13957	Personal Car Mileage		3/27/2025	5/19/2025	$	15.40	53	$ 816.20
13958	Personal Car Mileage		3/27/2025	5/19/2025	$	14.70	53	$ 779.10
13959	Personal Car Mileage		3/29/2025	5/19/2025	$	21.00	51	$ 1,071.00
13960	Personal Car Mileage		4/1/2025	5/19/2025	$	14.00	48	$ 672.00
13961	Personal Car Mileage		4/1/2025	5/19/2025	$	7.00	48	$ 336.00
13962	Personal Car Mileage		4/2/2025	5/19/2025	$	133.00	47	$ 6,251.00
13963	Personal Car Mileage		4/3/2025	5/19/2025	$	70.00	46	$ 3,220.00
13964	Personal Car Mileage		4/3/2025	5/19/2025	$	14.00	46	$ 644.00
13965	Personal Car Mileage		4/4/2025	5/19/2025	$	14.00	45	$ 630.00
13966	Personal Car Mileage		4/8/2025	5/19/2025	$	21.00	41	$ 861.00
13967	Personal Car Mileage		4/9/2025	5/19/2025	$	35.00	40	$ 1,400.00
13968	Personal Car Mileage		4/10/2025	5/19/2025	$	14.00	39	$ 546.00
13969	Personal Car Mileage		4/14/2025	5/19/2025	$	129.50	35	$ 4,532.50
13970	Personal Car Mileage		4/15/2025	5/19/2025	$	9.80	34	$ 333.20
13971	Personal Car Mileage		4/16/2025	5/19/2025	$	45.50	33	$ 1,501.50
13972	Personal Car Mileage		4/17/2025	5/19/2025	$	28.00	32	$ 896.00
13973	Personal Car Mileage		4/17/2025	5/19/2025	$	17.50	32	$ 560.00
13974	5-12 parking HBG	PSPT SPHARR PRK	5/12/2025	5/19/2025	$	4.35	7	$ 30.45
13975	HU Parking	97606 HARRISBURG UNIVERSI	5/15/2025	5/19/2025	$	17.00	4	$ 68.00
13976	Open House - Refreshments - HBG	GIANT 6529	5/21/2025	6/26/2025	$	31.19	36	$ 1,122.84
13977	Lancaster Open House refreshment	Sam's Club	5/14/2025	6/26/2025	$	29.94	43	$ 1,287.42
13978	parking in harrisburg for meetin	97606 HARRISBURG UNIVERSI	6/10/2025	6/26/2025	$	17.00	16	$ 272.00

13979	HU Parking	97606 HARRISBURG UNIVERSI	6/18/2025	6/26/2025	$ 17.00	8	$ 136.00
13980	parking commissioner meeting	BOROUGH OF CARLISLE	6/17/2025	6/26/2025	$ 2.58	9	$ 23.22
13981	parking for meeting	BOROUGH OF CARLISLE	6/12/2025	6/26/2025	$ 1.50	14	$ 21.00
13982	Storm Housing & Feeding	Hampton Inns	6/28/2024	6/4/2025	$ 130.66	341	$ 44,555.06
13983	Storm Housing & Feeding	Hampton Inns	6/28/2024	6/4/2025	$ 14.37	341	$ 4,900.17
13984	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13985	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
13986	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13987	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
13988	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13989	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
13990	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13991	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
13992	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13993	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
13994	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13995	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
13996	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13997	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
13998	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
13999	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14000	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14001	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14002	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14003	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14004	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14005	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14006	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14007	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14008	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14009	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14010	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14011	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14012	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14013	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14014	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14015	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14016	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14017	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14018	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14019	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14020	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14021	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14022	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14023	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14024	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14025	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14026	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14027	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14028	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14029	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14030	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14031	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14032	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14033	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14034	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14035	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14036	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14037	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14038	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14039	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14040	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14041	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14042	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14043	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14044	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14045	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14046	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14047	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14048	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14049	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14050	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14051	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14052	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14053	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14054	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14055	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14056	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14057	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14058	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14059	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14060	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14061	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14062	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14063	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14064	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14065	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14066	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14067	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14068	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 130.66	342	$ 44,685.72
14069	Storm Housing & Feeding	Hampton Inns	6/27/2024	6/4/2025	$ 14.37	342	$ 4,914.54
14070	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 164.49	342	$ 56,255.58
14071	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 18.09	342	$ 6,186.78
14072	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 114.49	342	$ 39,155.58
14073	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 12.59	342	$ 4,305.78
14074	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 12.59	342	$ 4,305.78
14075	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 154.49	342	$ 52,835.58
14076	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 16.99	342	$ 5,810.58
14077	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 164.49	342	$ 56,255.58
14078	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 18.09	342	$ 6,186.78
14079	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 164.49	342	$ 56,255.58
14080	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 18.09	342	$ 6,186.78
14081	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 109.49	342	$ 37,445.58
14082	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 12.04	342	$ 4,117.68
14083	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14084	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14085	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14086	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14087	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14088	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14089	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14090	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14091	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58

14092	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14093	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14094	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14095	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14096	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14097	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14098	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14099	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14100	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14101	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14102	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14103	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14104	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14105	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14106	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14107	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14108	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14109	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14110	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14111	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14112	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14113	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14114	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14115	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14116	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14117	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14118	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14119	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14120	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14121	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14122	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14123	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14124	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14125	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14126	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14127	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14128	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14129	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14130	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14131	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14132	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14133	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14134	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14135	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14136	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14137	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14138	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14139	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14140	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14141	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14142	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14143	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14144	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14145	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14146	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14147	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14148	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14149	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14150	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14151	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14152	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14153	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14154	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14155	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14156	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14157	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14158	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14159	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14160	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14161	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14162	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14163	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14164	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14165	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14166	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14167	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14168	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14169	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14170	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14171	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14172	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14173	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 119.49	342	$ 40,865.58
14174	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 13.14	342	$ 4,493.88
14175	Storm Housing & Feeding	Best Western International	6/27/2024	6/4/2025	$ 114.49	342	$ 39,155.58
14176	I&TR Team Meeting	LAZEEZ FRESH MDTRRNN GRLL	11/6/2024	1/13/2025	$ 87.94	68	$ 5,979.92
14177	IAEI Annual Meeting 9-26 - 9-29	TST* PALADAR LATIN KITCHE	9/29/2024	6/9/2025	$ 20.85	253	$ 5,275.05
14178	IAEI Annual Meeting 9-26 - 9-29		9/26/2024	6/9/2025	$ 61.64	256	$ 15,779.84
14179	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/26/2024	6/9/2025	$ 179.00	256	$ 45,824.00
14180	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/26/2024	6/9/2025	$ 17.90	256	$ 4,582.40
14181	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/27/2024	6/9/2025	$ 179.00	255	$ 45,645.00
14182	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/27/2024	6/9/2025	$ 17.90	255	$ 4,564.50
14183	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/28/2024	6/9/2025	$ 179.00	254	$ 45,466.00
14184	IAEI Annual Meeting 9-26 - 9-29	ELEMENT HOTEL	9/28/2024	6/9/2025	$ 17.90	254	$ 4,546.60
14185	IAEI Annual Meeting 9-26 - 9-29	PA Turnpike Commission	9/26/2024	6/9/2025	$ 7.00	256	$ 1,792.00
14186	IAEI Annual Meeting 9-26 - 9-29	PA Turnpike Commission	9/29/2024	6/9/2025	$ 7.00	253	$ 1,771.00
14187	Training - Walbert	E-ZPass	6/13/2025	6/18/2025	$ 341.72	5	$ 1,708.60
14188	Safety	G&M's at the Warehouse	1/10/2025	1/14/2025	$ 58.91	4	$ 235.64
14189	Corp Credit card	PTC EZPASS CSC WEB IVR	1/10/2025	1/21/2025	$ 12.10	11	$ 133.10
14190	Corp Credit card	PTC EZPASS CSC WEB IVR	1/22/2025	1/27/2025	$ 8.00	5	$ 40.00
14191	Safety Mtg	TST*NICKS BIG BELLY DEL	12/27/2024	1/6/2025	$ 101.50	10	$ 1,015.00
14192	Meeting refreshments	TST*CHRIS FAMILY RESTAU	1/27/2025	2/3/2025	$ 153.78	7	$ 1,076.46
14193	Supervisor Safety Mtg	CAROUSEL DAIRY BAR & CAFE	2/5/2025	2/20/2025	$ 63.39	15	$ 950.85
14194	Storm meals/snacks	IHOP #5649	3/17/2025	3/26/2025	$ 87.82	9	$ 790.38
14195	Supervisor Safety/WLS Mtg	IHOP #5649	5/19/2025	6/2/2025	$ 153.31	14	$ 2,146.34
14196	11DEC Storm	BURGER KING #21360	12/11/2024	1/2/2025	$ 14.82	22	$ 326.04
14197	11DEC Storm	Fairfield Inns	12/11/2024	1/2/2025	$ 149.00	22	$ 3,278.00
14198	11DEC Storm	Fairfield Inns	12/11/2024	1/2/2025	$ 16.39	22	$ 360.58
14199	Employee Lunch 12/19/2024	THE WHARF BAR & GRILL	12/19/2024	1/2/2025	$ 76.66	14	$ 1,073.24
14200	MARC Training	KINGS PIZZA	1/8/2025	1/22/2025	$ 14.66	14	$ 205.24
14201	MARC Training	BURGER KING #5358	1/7/2025	1/22/2025	$ 18.21	15	$ 273.15
14202	MARC Training	HILTON GARDEN INN	1/7/2025	1/22/2025	$ 99.20	15	$ 1,488.00
14203	MARC Training	HILTON GARDEN INN	1/7/2025	1/22/2025	$ 9.92	15	$ 148.80
14204	MARC Training	HILTON GARDEN INN	1/8/2025	1/22/2025	$ 99.20	14	$ 1,388.80

14205	MARC Training	HILTON GARDEN INN	1/8/2025	1/22/2025	$ 9.92	14	$	138.88
14206	Helper Interviews/Assessments	WENDY'S 19311	1/22/2025	2/6/2025	$ 14.39	15	$	215.85
14207	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/22/2025	2/6/2025	$ 151.05	15	$	2,265.75
14208	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/22/2025	2/6/2025	$ 15.10	15	$	226.50
14209	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$ 151.05	14	$	2,114.70
14210	Helper Interviews/Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$ 15.10	14	$	211.40
14211	New Leader Onboarding	TST*STUFFED TO THE GRILL	2/5/2025	2/13/2025	$ 17.55	8	$	140.40
14212	New Leader Onboarding	Holiday Inn	2/5/2025	2/13/2025	$ 89.00	8	$	712.00
14213	New Leader Onboarding	Holiday Inn	2/5/2025	2/13/2025	$ 8.90	8	$	71.20
14214	Storm Meals	TACO BELL 024410	2/16/2025	2/23/2025	$ 21.79	7	$	152.53
14215	Storm Meals	MAMA'S PIZZA KENHORST	2/17/2025	2/23/2025	$ 19.35	6	$	116.10
14216	Safety Breakfast	PEACHTREE RESTAURANT &	2/28/2025	3/11/2025	$ 164.00	11	$	1,804.00
14217	March 5/6 Storm Duty	TST* BONBON CAFE	3/5/2025	3/13/2025	$ 50.97	8	$	407.76
14218	March 5/6 Storm Duty	TOWNEPLACE SUITES HARR	3/6/2025	3/13/2025	$ 109.00	7	$	763.00
14219	March 5/6 Storm Duty	TOWNEPLACE SUITES HARR	3/6/2025	3/13/2025	$ 6.54	7	$	45.78
14220	March 5/6 Storm Duty	TOWNEPLACE SUITES HARR	3/6/2025	3/13/2025	$ 5.45	7	$	38.15
14221	March 5/6 Storm Duty	Fairfield Inns	3/5/2025	3/13/2025	$ 129.00	8	$	1,032.00
14222	March 5/6 Storm Duty	Fairfield Inns	3/5/2025	3/13/2025	$ 6.45	8	$	51.60
14223	March 5/6 Storm Duty	Fairfield Inns	3/5/2025	3/13/2025	$ 7.74	8	$	61.92
14224	Storm Duty - 6/7 March	MCDONALDS 6636	3/17/2025	3/25/2025	$ 18.84	8	$	150.72
14225	Storm Duty - 6/7 March	HILTON GARDEN INN	3/16/2025	3/25/2025	$ 130.66	9	$	1,175.94
14226	Storm Duty - 6/7 March	HILTON GARDEN INN	3/16/2025	3/25/2025	$ 14.37	9	$	129.33
14227	Storm Duty - Erroneous Charge	TOWNEPLACE SUITES HARR	3/6/2025	3/25/2025	$ 109.00	19	$	2,071.00
14228	Storm Duty - Erroneous Charge	TOWNEPLACE SUITES HARR	3/5/2025	3/25/2025	$ (109.00)	20	$	(2,180.00)
14229	April 27 Storm	Hampton Inns	4/27/2025	5/5/2025	$ 111.86	8	$	894.88
14230	April 27 Storm	Hampton Inns	4/27/2025	5/5/2025	$ 12.30	8	$	98.40
14231	April 29/30 Storm	BURGER KING #4774	4/30/2025	5/5/2025	$ 17.04	5	$	85.20
14232	April Safety Meeting	GIANT MARTINS # 6564	4/29/2025	5/5/2025	$ 37.27	6	$	223.62
14233	M&E May Safety Meeting	DD *ITALIANPIZZASUB	5/14/2025	5/19/2025	$ 259.51	5	$	1,297.55
14234	May 31 Storm	BURGER KING #4774	5/31/2025	6/6/2025	$ 16.20	6	$	97.20
14235	May 31 Storm	HARDEES 1502926 OLO	6/1/2025	6/6/2025	$ 16.19	5	$	80.95
14236	Safety Meeting	PJ WHELIHAN RESTAURANT HA	6/17/2025	6/30/2025	$ 280.89	13	$	3,651.57
14237	June 19 2025 Storm	MCDONALDS 3637	6/20/2025	6/30/2025	$ 17.07	10	$	170.70
14238	Travel October - December		11/14/2024	1/6/2025	$ 86.43	53	$	4,580.79
14239	Travel October - December		11/19/2024	1/6/2025	$ 20.77	48	$	996.96
14240	Travel October - December		11/22/2024	1/6/2025	$ 42.88	45	$	1,929.60
14241	Travel October - December		11/23/2024	1/6/2025	$ 42.88	44	$	1,886.72
14242	Travel October - December		11/24/2024	1/6/2025	$ 86.43	43	$	3,716.49
14243	Travel October - December		11/25/2024	1/6/2025	$ 86.43	42	$	3,630.06
14244	Travel October - December		12/17/2024	1/6/2025	$ 45.56	20	$	911.20
14245	Travel October - December		12/18/2024	1/6/2025	$ 86.43	19	$	1,642.17
14246	Travel December to April		1/8/2025	5/16/2025	$ 89.60	128	$	11,468.80
14247	Travel December to April		1/9/2025	5/16/2025	$ 89.60	127	$	11,379.20
14248	Travel December to April		1/28/2025	5/16/2025	$ 89.60	108	$	9,676.80
14249	Travel December to April		2/24/2025	5/16/2025	$ 89.60	81	$	7,257.60
14250	Travel December to April		3/5/2025	5/16/2025	$ 89.60	72	$	6,451.20
14251	Travel December to April		3/12/2025	5/16/2025	$ 47.60	65	$	3,094.00
14252	Travel December to April		3/27/2025	5/16/2025	$ 89.60	50	$	4,480.00
14253	Travel December to April		4/16/2025	5/16/2025	$ 89.60	30	$	2,688.00
14254	Travel December to April		4/30/2025	5/16/2025	$ 89.60	16	$	1,433.60
14255	Tolls and Miles		1/8/2025	1/14/2025	$ 77.00	6	$	462.00
14256	Tolls and Miles	PA Turnpike	1/8/2025	1/14/2025	$ 24.00	6	$	144.00
14257	Tolls & Mileage		3/6/2025	3/7/2025	$ 77.00	1	$	77.00
14258	Tolls & Mileage	PA Turnpike	3/6/2025	3/7/2025	$ 24.00	1	$	24.00
14259	Mileage and Tolls		6/26/2025	6/27/2025	$ 77.00	1	$	77.00
14260	Mileage and Tolls	PA Turnpike	6/26/2025	6/27/2025	$ 24.00	1	$	24.00
14261	Storm Mileage & Supplies		2/16/2025	5/1/2025	$ 74.90	74	$	5,542.60
14262	Storm Mileage & Supplies		2/17/2025	5/1/2025	$ 74.90	73	$	5,467.70
14263	Storm Mileage & Supplies	PA Turnpike	2/17/2025	5/1/2025	$ 23.16	73	$	1,690.68
14264	Food during travel	SHEETZ 0628 00006288	3/6/2025	3/19/2025	$ 19.24	13	$	250.12
14265	Intern Lunch	TST*THE SHELBY	5/21/2025	6/17/2025	$ 299.14	27	$	8,076.78
14266	2-17-25 Storm 2025AF Support	DUNKIN #308570	2/17/2025	2/25/2025	$ 17.99	8	$	143.92
14267	2-17-25 Storm 2025AF Support	CRACKER BARREL #291 FOGEL	2/17/2025	2/25/2025	$ 573.36	8	$	4,586.88
14268	LEH Design Staff Meeting 2-20-25	COPPERHEAD CENTER VALLEY	2/20/2025	3/4/2025	$ 311.01	12	$	3,732.12
14269	SPIRIT Training	ARENA DECK	2/28/2025	3/4/2025	$ 13.00	4	$	52.00
14270	SPIRIT Training	RENAISSANCE ALLENTOWN	2/25/2025	3/4/2025	$ 160.00	7	$	1,120.00
14271	SPIRIT Training	RENAISSANCE ALLENTOWN	2/25/2025	3/4/2025	$ 9.60	7	$	67.20
14272	SPIRIT Training	RENAISSANCE ALLENTOWN	2/25/2025	3/4/2025	$ 6.40	7	$	44.80
14273	9-24-25 DVPQG Registration	Delaware Valley Power Quality Group	4/16/2025	4/16/2025	$ 55.00	0	$	-
14274	Dec Expenses	WENDY'S 4517	12/3/2024	1/6/2025	$ 18.96	34	$	644.64
14275	Dec Expenses		12/13/2024	1/6/2025	$ 116.58	24	$	2,797.92
14276	Dec Expenses		12/16/2024	1/6/2025	$ 26.13	21	$	548.73
14277	Dec Expenses	TAP AT HUMBOLDT BEER DEPO	12/18/2024	1/6/2025	$ 214.01	19	$	4,066.19
14278	January Expenses		1/7/2025	2/3/2025	$ 116.90	27	$	3,156.30
14279	January Expenses		1/14/2025	2/3/2025	$ 48.30	20	$	966.00
14280	January Expenses		1/15/2025	2/3/2025	$ 110.60	19	$	2,101.40
14281	January Expenses		1/17/2025	2/3/2025	$ 51.10	17	$	868.70
14282	January Expenses	CHICK-FIL-A #03462	1/15/2025	2/3/2025	$ 36.17	19	$	687.23
14283	January Expenses		1/21/2025	2/3/2025	$ 51.10	13	$	664.30
14284	January Expenses	PA EZPass	1/21/2025	2/3/2025	$ 2.35	13	$	30.55
14285	January Expenses	PA EZPass	1/21/2025	2/3/2025	$ 2.35	13	$	30.55
14286	January Expenses		1/28/2025	2/3/2025	$ 87.50	6	$	525.00
14287	January Expenses		1/30/2025	2/3/2025	$ 114.80	4	$	459.20
14288	February Expenses		2/4/2025	3/11/2025	$ 72.80	35	$	2,548.00
14289	February Expenses		2/5/2025	3/11/2025	$ 90.30	34	$	3,070.20
14290	February Expenses		2/6/2025	3/11/2025	$ 51.10	33	$	1,686.30
14291	February Expenses	PA EZPass	2/4/2025	3/11/2025	$ 2.35	35	$	82.25
14292	February Expenses	PA EZPass	2/6/2025	3/11/2025	$ 2.35	33	$	77.55
14293	February Expenses	PA EZPass	2/4/2025	3/11/2025	$ 2.35	35	$	82.25
14294	February Expenses	PA EZPass	2/6/2025	3/11/2025	$ 2.35	33	$	77.55
14295	February Expenses		2/11/2025	3/11/2025	$ 30.10	28	$	842.80
14296	February Expenses	DVPQG	2/18/2025	3/11/2025	$ 115.00	21	$	2,415.00
14297	February Expenses		2/12/2025	3/11/2025	$ 46.90	27	$	1,266.30
14298	February Expenses		2/14/2025	3/11/2025	$ 81.90	25	$	2,047.50
14299	February Expenses	PA EZPass	2/19/2025	3/11/2025	$ 2.35	20	$	47.00
14300	February Expenses	PA EZPass	2/19/2025	3/11/2025	$ 2.35	20	$	47.00
14301	February Expenses		2/19/2025	3/11/2025	$ 51.10	20	$	1,022.00
14302	February Expenses	WWW.ENERGYPA.ORG	2/20/2025	3/11/2025	$ 230.00	19	$	4,370.00
14303	February Expenses		2/24/2025	3/11/2025	$ 86.10	15	$	1,291.50
14304	February Expenses		2/26/2025	3/11/2025	$ 65.10	13	$	846.30
14305	February Expenses	PA EZPass	2/24/2025	3/11/2025	$ 4.28	15	$	64.20
14306	February Expenses	PA EZPass	2/24/2025	3/11/2025	$ 4.28	15	$	64.20
14307	February Expenses	PA EZPass	2/26/2025	3/11/2025	$ 2.35	13	$	30.55
14308	February Expenses	PA EZPass	2/26/2025	3/11/2025	$ 2.35	13	$	30.55
14309	March Expenses		3/4/2025	4/7/2025	$ 119.70	34	$	4,069.80
14310	March Expenses		3/6/2025	4/7/2025	$ 104.30	32	$	3,337.60
14311	March Expenses		3/12/2025	4/7/2025	$ 66.50	26	$	1,729.00
14312	March Expenses	BUDDIES' NEW YORK BAGELS	3/24/2025	4/7/2025	$ 21.88	14	$	306.32
14313	March Expenses		3/18/2025	4/7/2025	$ 51.10	20	$	1,022.00
14314	March Expenses	PA EZPass	3/18/2025	4/7/2025	$ 2.35	20	$	47.00
14315	March Expenses	PA EZPass	3/18/2025	4/7/2025	$ 2.35	20	$	47.00
14316	March Expenses		3/25/2025	4/7/2025	$ 136.50	13	$	1,774.50
14317	March Expenses		3/26/2025	4/7/2025	$ 80.50	12	$	966.00

14318	March Expenses		3/28/2025	4/7/2025	$ 51.10	10	$ 511.00
14319	March Expenses	PA EZPass	3/28/2025	4/7/2025	$ 2.35	10	$ 23.50
14320	March Expenses	PA EZPass	3/28/2025	4/7/2025	$ 2.35	10	$ 23.50
14321	March Expenses		3/31/2025	4/7/2025	$ 25.90	7	$ 181.30
14322	March Expenses	PA EZPass	4/2/2025	4/7/2025	$ 2.35	5	$ 11.75
14323	March Expenses	PA EZPass	4/2/2025	4/7/2025	$ 2.35	5	$ 11.75
14324	March Expenses	PA EZPass	4/1/2025	4/7/2025	$ 2.35	6	$ 14.10
14325	March Expenses	PA EZPass	4/1/2025	4/7/2025	$ 2.35	6	$ 14.10
14326	March Expenses		4/1/2025	4/7/2025	$ 62.30	6	$ 373.80
14327	March Expenses		4/2/2025	4/7/2025	$ 53.20	5	$ 266.00
14328	March Expenses		4/3/2025	4/7/2025	$ 94.50	4	$ 378.00
14329	March Expenses	SUMO	4/2/2025	4/7/2025	$ 127.64	5	$ 638.20
14330	April Expenses	UBER *TRIP	4/9/2025	5/21/2025	$ 13.96	42	$ 586.32
14331	April Expenses	DoubleTree Hotels	4/7/2025	5/21/2025	$ 134.00	44	$ 5,896.00
14332	April Expenses	DoubleTree Hotels	4/7/2025	5/21/2025	$ 18.76	44	$ 825.44
14333	April Expenses	DoubleTree Hotels	4/8/2025	5/21/2025	$ 134.00	43	$ 5,762.00
14334	April Expenses	DoubleTree Hotels	4/8/2025	5/21/2025	$ 18.76	43	$ 806.68
14335	April Expenses		4/7/2025	5/21/2025	$ 200.20	44	$ 8,808.80
14336	April Expenses		4/9/2025	5/21/2025	$ 204.40	42	$ 8,584.80
14337	April Expenses		4/17/2025	5/21/2025	$ 73.50	34	$ 2,499.00
14338	April Expenses	PA EZPass	4/17/2025	5/21/2025	$ 2.35	34	$ 79.90
14339	April Expenses	PA EZPass	4/17/2025	5/21/2025	$ 2.35	34	$ 79.90
14340	April Expenses		4/22/2025	5/21/2025	$ 49.70	29	$ 1,441.30
14341	April Expenses	PA EZPass	4/22/2025	5/21/2025	$ 2.35	29	$ 68.15
14342	April Expenses	PA EZPass	4/22/2025	5/21/2025	$ 2.35	29	$ 68.15
14343	April Expenses		4/23/2025	5/21/2025	$ 47.60	28	$ 1,332.80
14344	April Expenses		4/24/2025	5/21/2025	$ 47.60	27	$ 1,285.20
14345	April Expenses		4/29/2025	5/21/2025	$ 62.30	22	$ 1,370.60
14346	April Expenses	PA EZPass	4/29/2025	5/21/2025	$ 2.35	22	$ 51.70
14347	April Expenses	PA EZPass	4/29/2025	5/21/2025	$ 2.35	22	$ 51.70
14348	May Expenses		5/5/2025	5/21/2025	$ 53.90	16	$ 862.40
14349	May Expenses	PA EZPass	5/5/2025	5/21/2025	$ 2.35	16	$ 37.60
14350	May Expenses	PA EZPass	5/5/2025	5/21/2025	$ 2.35	16	$ 37.60
14351	Storm Food	RAISING CANE'S® CATERING	4/17/2025	4/24/2025	$ 261.80	7	$ 1,832.60
14352	Jan - T Line Staff Meeting	TST* THE SANDWICH FACTORY	1/24/2025	2/3/2025	$ 108.43	10	$ 1,084.30
14353	Staff Meeting Lunch	TST* THE SANDWICH FACTORY	3/4/2025	3/24/2025	$ 151.79	20	$ 3,035.80
14354	Staff Meeting Lunches	BUDDYS LOG CABIN INC	5/23/2025	6/2/2025	$ 59.19	10	$ 591.90
14355	Staff Meeting Lunches	SQ *PLUM CREEK FARM MARKE	5/2/2025	6/2/2025	$ 100.55	31	$ 3,117.05
14356	Staff Meeting Lunches	TST* THE SANDWICH FACTORY	4/30/2025	6/2/2025	$ 98.10	33	$ 3,237.30
14357	SPIRIT Training	parkonect	2/25/2025	3/4/2025	$ 18.00	7	$ 126.00
14358	Mileage to Scranton		6/3/2025	6/11/2025	$ 81.20	8	$ 649.60
14359	Mileage to Scranton		6/4/2025	6/11/2025	$ 81.20	7	$ 568.40
14360	Mileage		1/9/2025	1/19/2025	$ 90.30	10	$ 903.00
14361	All hands meeting		1/8/2025	1/19/2025	$ 91.00	11	$ 1,001.00
14362	Milage		1/28/2025	2/3/2025	$ 90.30	6	$ 541.80
14363	Mileage		1/24/2025	2/3/2025	$ 38.50	10	$ 385.00
14364	Landex	LANDEX.COM	3/13/2025	3/27/2025	$ 10.00	14	$ 140.00
14365	Landex	LANDEX.COM	4/16/2025	5/6/2025	$ 9.25	20	$ 185.00
14366	Training		5/28/2025	6/6/2025	$ 89.60	9	$ 806.40
14367	Storm Drill		5/27/2025	6/6/2025	$ 89.60	10	$ 896.00
14368	Milage		6/19/2025	6/23/2025	$ 89.60	4	$ 358.40
14369	Milage		6/5/2025	6/23/2025	$ 17.50	18	$ 315.00
14370	Milage		6/9/2025	6/23/2025	$ 26.60	14	$ 372.40
14371	Milage		6/17/2025	6/23/2025	$ 31.50	6	$ 189.00
14372	Lunch 2/14/25	Wiz Kidz Bethlehem	2/14/2025	3/3/2025	$ 12.71	17	$ 216.07
14373	Distributech Conference 2025	American Airlines	3/6/2025	4/11/2025	$ 737.99	36	$ 26,567.64
14374	Distributech Conference 2025	Booking.com	3/23/2025	4/11/2025	$ 199.36	19	$ 3,787.84
14375	Distributech Conference 2025	Booking.com	3/23/2025	4/11/2025	$ 34.41	19	$ 653.79
14376	Distributech Conference 2025	Booking.com	3/24/2025	4/11/2025	$ 199.36	18	$ 3,588.48
14377	Distributech Conference 2025	Booking.com	3/24/2025	4/11/2025	$ 34.41	18	$ 619.38
14378	Distributech Conference 2025	Booking.com	3/25/2025	4/11/2025	$ 199.36	17	$ 3,389.12
14379	Distributech Conference 2025	Booking.com	3/25/2025	4/11/2025	$ 34.41	17	$ 584.97
14380	Distributech Conference 2025	Booking.com	3/26/2025	4/11/2025	$ 199.36	16	$ 3,189.76
14381	Distributech Conference 2025	Booking.com	3/26/2025	4/11/2025	$ 34.41	16	$ 550.56
14382	Distributech Conference 2025	Subway	3/23/2025	4/11/2025	$ 17.75	19	$ 337.25
14383	Distributech Conference 2025	In-N-Out	3/23/2025	4/11/2025	$ 13.31	19	$ 252.89
14384	Distributech Conference 2025	Uber	3/24/2025	4/11/2025	$ 23.95	18	$ 431.10
14385	Distributech Conference 2025	Crowne Plaza Dallas Market Center	3/24/2025	4/11/2025	$ 20.27	18	$ 364.86
14386	Distributech Conference 2025	Crowne Plaza Dallas Market Center	3/25/2025	4/11/2025	$ 20.27	17	$ 344.59
14387	Distributech Conference 2025	Lyft	3/26/2025	4/11/2025	$ 37.54	16	$ 600.64
14388	Distributech Conference 2025	Uber	3/26/2025	4/11/2025	$ 21.76	16	$ 348.16
14389	Distributech Conference 2025	Uber	3/26/2025	4/11/2025	$ 24.12	16	$ 385.92
14390	Distributech Conference 2025	Whataburger	3/27/2025	4/11/2025	$ 11.85	15	$ 177.75
14391	Distributech Conference 2025	Lyft	3/27/2025	4/11/2025	$ 28.23	15	$ 423.45
14392	EAPA Conference 2025	Energy Association of PA	3/14/2025	4/11/2025	$ 230.00	28	$ 6,440.00
14393	EAPA Conference 2025	Doubletree Hotels	4/7/2025	4/11/2025	$ 134.00	4	$ 536.00
14394	EAPA Conference 2025	Doubletree Hotels	4/7/2025	4/11/2025	$ 18.76	4	$ 75.04
14395	EAPA Conference 2025	Doubletree Hotels	4/8/2025	4/11/2025	$ 134.00	3	$ 402.00
14396	EAPA Conference 2025	Doubletree Hotels	4/8/2025	4/11/2025	$ 18.76	3	$ 56.28
14397	EAPA Conference 2025	Primanti Bros.	4/7/2025	4/11/2025	$ 15.14	4	$ 60.56
14398	EAPA Conference 2025	Wiener World Pittsburgh	4/9/2025	4/11/2025	$ 16.75	2	$ 33.50
14399	Plant-Mileage-March 2025-rel		3/5/2025	4/3/2025	$ 112.70	29	$ 3,268.30
14400	Plant-Mileage-March 2024		3/19/2025	4/8/2025	$ 59.50	20	$ 1,190.00
14401	Plant-Mileage-March 2024		3/26/2025	4/8/2025	$ 41.30	13	$ 536.90
14402	Plant-Mileage-March 2024		3/27/2025	4/8/2025	$ 41.30	12	$ 495.60
14403	Plant - April 2025 - Mileage		4/1/2025	5/7/2025	$ 41.30	36	$ 1,486.80
14404	Plant - April 2025 - Mileage		4/3/2025	5/7/2025	$ 60.20	34	$ 2,046.80
14405	Plant - April 2025 - Mileage		4/28/2025	5/7/2025	$ 43.40	9	$ 390.60
14406	Plant - April 2025 - Mileage		4/30/2025	5/7/2025	$ 60.20	7	$ 421.40
14407	Plant - April 2025 - Mileage		4/29/2025	5/7/2025	$ 23.80	8	$ 190.40
14408	Plant - Lunch - May 2025	JPS DELI LLC	4/14/2025	5/19/2025	$ 35.82	35	$ 1,253.70
14409	Plant - Cell Phone - May 2025	CELLULAR ACCESSORIES FOR	5/1/2025	5/22/2025	$ 71.73	21	$ 1,506.33
14410	Plant - May 2025 - Mileage		5/7/2025	5/23/2025	$ 101.50	16	$ 1,624.00
14411	Plant - May 2025 - Mileage		5/12/2025	5/23/2025	$ 42.00	11	$ 462.00
14412	Plant - May 2025 - Mileage		5/20/2025	5/23/2025	$ 82.60	3	$ 247.80
14413	Plant - May 2025 - Mileage - Rel		5/14/2025	5/22/2025	$ 57.40	8	$ 459.20
14414	Mileage Reimbursment		1/23/2025	1/24/2025	$ 77.00	1	$ 77.00
14415	Transportation Expenses	PROF ACCT MGMT W	1/14/2025	1/30/2025	$ 54.30	16	$ 868.80
14416	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 126.66	25	$ 3,166.50
14417	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 126.66	25	$ 3,166.50
14418	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 159.90	25	$ 3,997.50
14419	Transportation Expenses	HARRIS & HARRIS	1/31/2025	2/25/2025	$ 159.90	25	$ 3,997.50
14420	Transportation Expenses	PTC EZPASS CSC WEB IVR	1/30/2025	2/25/2025	$ 79.55	26	$ 2,068.30
14421	Transportation Expenses	PTC EZPASS CSC WEB IVR	1/30/2025	2/25/2025	$ 79.55	26	$ 2,068.30
14422	Personal Vehicle Travel		3/12/2025	3/17/2025	$ 77.70	5	$ 388.50
14423	Personal Vehicle Travel		3/13/2025	3/17/2025	$ 77.00	4	$ 308.00
14424	Personal Vehicle Travel		3/18/2025	3/19/2025	$ 77.00	1	$ 77.00
14425	Transportation Expenses	PTC EZPASS CSC WEB IVR	3/25/2025	4/3/2025	$ 19.00	9	$ 171.00
14426	Transportation Expenses	PTC EZPASS CSC WEB IVR	3/25/2025	4/3/2025	$ 309.00	9	$ 2,781.00
14427	Transportation Expenses	NC QUICK PASS	3/24/2025	4/3/2025	$ 178.67	10	$ 1,786.70
14428	Personal Vehicle Travel		4/15/2025	4/16/2025	$ 47.60	1	$ 47.60
14429	Personal Vehicle Travel		4/16/2025	4/16/2025	$ 43.40	0	$ -
14430	Vehicle Travel Week of 6/9/2025		6/11/2025	6/17/2025	$ 77.00	6	$ 462.00

14431	Vehicle Travel Week of 6/9/2025		6/12/2025	6/17/2025	$ 96.60	5	$ 483.00
14432	Vehicle Travel Week of 6/16/2025		6/16/2025	6/17/2025	$ 158.90	1	$ 158.90
14433	Personal Vehicle Travel		6/23/2025	6/24/2025	$ 40.60	1	$ 40.60
14434	Personal Vehicle Travel		6/26/2025	6/27/2025	$ 77.00	1	$ 77.00
14435	Mels Diner	CKE*MELS DELI AND CAFE M	2/4/2025	2/13/2025	$ 147.30	9	$ 1,325.70
14436	Barts Pizza	BARTS PIZZA	3/5/2025	3/18/2025	$ 38.49	13	$ 500.37
14437	Dunkin Donuts	DUNKIN #303589	2/4/2025	3/18/2025	$ 22.25	42	$ 934.50
14438	Hotsy Equipment Co	HOTSY EQUIPMENT COMPANY	3/18/2025	4/7/2025	$ 346.24	20	$ 6,924.80
14439	Distributech Conference	American Airlines	1/27/2025	2/11/2025	$ 300.48	15	$ 4,507.20
14440	Distributech Conference	Southwest Airlines	1/27/2025	2/11/2025	$ 257.18	15	$ 3,857.70
14441	NARUC Supplemental	Marriott Hotels	5/11/2025	5/29/2025	$ 32.24	18	$ 580.32
14442	General Expenses	United Airlines	11/20/2024	1/20/2025	$ 14.99	61	$ 914.39
14443	General Expenses	United Airlines	11/20/2024	1/20/2025	$ 622.22	61	$ 37,955.42
14444	General Expenses	United Airlines	11/20/2024	1/20/2025	$ 14.99	61	$ 914.39
14445	General Expenses	TST*BAGEL MARKET - 40TH	11/19/2024	1/20/2025	$ 33.20	62	$ 2,058.40
14446	General Expenses	SPOTHERO 844-356-8054	11/19/2024	1/20/2025	$ 52.88	62	$ 3,278.56
14447	General Expenses	SPOTHERO 844-356-8054	11/18/2024	1/20/2025	$ 79.31	63	$ 4,996.53
14448	General Expenses	Courtyards	11/18/2024	1/20/2025	$ 303.00	63	$ 19,089.00
14449	General Expenses	Courtyards	11/18/2024	1/20/2025	$ 48.19	63	$ 3,035.97
14450	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 16.19	46	$ 744.74
14451	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 14.36	46	$ 660.56
14452	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 16.64	46	$ 765.44
14453	General Expenses	UBER *TRIP	12/5/2024	1/20/2025	$ 16.77	46	$ 771.42
14454	General Expenses	CUPPA COFFEE - TRAVELER	12/5/2024	1/20/2025	$ 20.48	46	$ 942.08
14455	General Expenses	TST*GROTTO	12/4/2024	1/20/2025	$ 353.53	47	$ 16,615.91
14456	General Expenses	CUPPA COFFEE - TRAVELER	12/4/2024	1/20/2025	$ 8.91	47	$ 418.77
14457	General Expenses	United Airlines	12/4/2024	1/20/2025	$ (622.22)	47	$ (29,244.34)
14458	General Expenses	UBER *TRIP	12/4/2024	1/20/2025	$ 15.40	47	$ 723.80
14459	General Expenses	UBER *TRIP	12/4/2024	1/20/2025	$ 14.76	47	$ 693.72
14460	General Expenses	SPOTHERO 844-356-8054	12/3/2024	1/20/2025	$ 69.80	48	$ 3,350.40
14461	General Expenses	AMTRAK MOBIL3380608101609	12/3/2024	1/20/2025	$ 576.00	48	$ 27,648.00
14462	General Expenses	United Airlines	12/3/2024	1/20/2025	$ (14.99)	48	$ (719.52)
14463	General Expenses	United Airlines	12/3/2024	1/20/2025	$ (14.99)	48	$ (719.52)
14464	General Expenses	TST*MYERS AND CHANG	12/5/2024	1/20/2025	$ 46.22	46	$ 2,126.12
14465	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 229.00	47	$ 10,763.00
14466	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 13.05	47	$ 613.35
14467	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 14.89	47	$ 699.83
14468	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 6.30	47	$ 296.10
14469	General Expenses	Marriott Hotels	12/4/2024	1/20/2025	$ 3.44	47	$ 161.68
14470	General Expenses		12/4/2024	1/20/2025	$ 56.28	47	$ 2,645.16
14471	General Expenses		12/5/2024	1/20/2025	$ 56.28	46	$ 2,588.88
14472	General Expenses	ARTSWALK	12/18/2024	1/9/2025	$ 3.00	22	$ 66.00
14473	General Expenses	ARTSWALK	12/17/2024	1/9/2025	$ 9.00	23	$ 207.00
14474	General Expenses	ARTSWALK	12/10/2024	1/9/2025	$ 9.00	30	$ 270.00
14475	General Expenses	NORMA JS RESTAURANT	1/16/2025	1/29/2025	$ 34.62	13	$ 450.06
14476	General Expenses	ARTSWALK	1/15/2025	1/29/2025	$ 7.00	14	$ 98.00
14477	International Cell Charges	Verizon	7/1/2024	2/4/2025	$ 24.29	218	$ 5,295.22
14478	International Cell Charges	Verizon	6/1/2024	2/4/2025	$ 3.00	248	$ 744.00
14479	International Cell Charges	Verizon	10/1/2024	2/4/2025	$ 96.66	126	$ 12,179.16
14480	International Cell Charges	Verizon	11/1/2024	2/4/2025	$ 145.34	95	$ 13,807.30
14481	International Cell Charges	Verizon	12/1/2024	2/4/2025	$ 190.57	65	$ 12,387.05
14482	General Expenses	SPOTHERO 844-356-8054	1/30/2025	2/24/2025	$ 42.30	25	$ 1,057.50
14483	General Expenses	UBER *TRIP	1/29/2025	2/24/2025	$ 20.99	26	$ 545.74
14484	General Expenses	LEHIGH NORTHAMPTON AIRPOR	1/29/2025	2/24/2025	$ 34.00	26	$ 884.00
14485	General Expenses	MEALS AND MORE	1/29/2025	2/24/2025	$ 12.40	26	$ 322.40
14486	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$ 4.95	28	$ 138.60
14487	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$ (4.95)	28	$ (138.60)
14488	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$ 117.00	28	$ 3,276.00
14489	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$ 9.36	28	$ 262.08
14490	General Expenses	Fairfield Inns	1/27/2025	2/24/2025	$ 8.19	28	$ 229.32
14491	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$ 4.95	27	$ 133.65
14492	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$ (4.95)	27	$ (133.65)
14493	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$ 117.00	27	$ 3,159.00
14494	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$ 9.36	27	$ 252.72
14495	General Expenses	Fairfield Inns	1/28/2025	2/24/2025	$ 8.19	27	$ 221.13
14496	General Expenses	UBER *TRIP	1/29/2025	2/24/2025	$ 5.00	26	$ 130.00
14497	General Expenses	UBER *TRIP	1/29/2025	2/24/2025	$ 24.92	26	$ 647.92
14498	General Expenses	TURONI'S PIZZERIA & BREWE	1/28/2025	2/24/2025	$ 46.46	27	$ 1,254.42
14499	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$ 12.97	27	$ 350.19
14500	General Expenses	TST*KITE & KEY CAFE	1/28/2025	2/24/2025	$ 25.46	27	$ 687.42
14501	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$ 22.92	27	$ 618.84
14502	General Expenses	STARBUCKS STORE 09759	1/28/2025	2/24/2025	$ 18.25	27	$ 492.75
14503	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$ 29.95	27	$ 808.65
14504	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$ 11.94	27	$ 322.38
14505	General Expenses	UBER *TRIP	1/28/2025	2/24/2025	$ 14.96	27	$ 403.92
14506	General Expenses	GERST BAVARIAN HAUS	1/27/2025	2/24/2025	$ 65.43	28	$ 1,832.04
14507	General Expenses	Delta Air Lines	1/26/2025	2/24/2025	$ 24.99	29	$ 724.71
14508	General Expenses	Delta Air Lines	1/26/2025	2/24/2025	$ 14.99	29	$ 434.71
14509	General Expenses	ARTSWALK	1/23/2025	2/24/2025	$ 3.00	32	$ 96.00
14510	General Expenses	Delta Air Lines	1/22/2025	2/24/2025	$ 927.36	33	$ 30,602.88
14511	General Expenses	BEAR CREEK MOUNTAIN RE	2/5/2025	2/24/2025	$ 50.62	19	$ 961.78
14512	General Expenses	TST*KISSAKI HUDSON YARDS	1/30/2025	2/24/2025	$ 50.27	25	$ 1,256.75
14513	General Expenses	UBER *TRIP	2/14/2025	2/24/2025	$ 14.91	10	$ 149.10
14514	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$ 17.95	11	$ 197.45
14515	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$ 14.23	11	$ 156.53
14516	General Expenses	PUBLIC KITCHEN AND BAR	2/13/2025	2/24/2025	$ 35.16	11	$ 386.76
14517	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$ 14.95	11	$ 164.45
14518	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$ 17.99	11	$ 197.89
14519	General Expenses	UBER *TRIP	2/13/2025	2/24/2025	$ 17.97	11	$ 197.67
14520	General Expenses	AMTRAK MOBIL0430704099083	2/12/2025	2/24/2025	$ 49.00	12	$ 588.00
14521	General Expenses	SQ *SYDNEY CAFE	2/12/2025	2/24/2025	$ 21.21	12	$ 254.52
14522	General Expenses	ARTSWALK	2/11/2025	2/24/2025	$ 3.00	13	$ 39.00
14523	General Expenses	SPOTHERO 844-356-8054	2/11/2025	2/24/2025	$ 96.23	13	$ 1,250.99
14524	General Expenses	AMTRAK MOBIL0400609020286	2/9/2025	2/24/2025	$ 119.00	15	$ 1,785.00
14525	General Expenses	AMTRAK MOBIL0400672024793	2/9/2025	2/24/2025	$ 625.00	15	$ 9,375.00
14526	General Expenses	O DINIS	2/13/2025	3/26/2025	$ 37.85	41	$ 1,551.85
14527	General Expenses	AMTRAK ACELA CAFE Q12	2/14/2025	3/26/2025	$ 14.00	40	$ 560.00
14528	General Expenses	United Airlines	2/18/2025	3/26/2025	$ 720.97	36	$ 25,954.92
14529	General Expenses	United Airlines	2/18/2025	3/26/2025	$ 125.24	36	$ 4,508.64
14530	General Expenses	United Airlines	2/18/2025	3/26/2025	$ 29.99	36	$ 1,079.64
14531	General Expenses	United Airlines	2/18/2025	3/26/2025	$ 29.99	36	$ 1,079.64
14532	General Expenses	United Airlines	2/26/2025	3/26/2025	$ (846.21)	28	$ (23,693.88)
14533	General Expenses	ARTSWALK	2/26/2025	3/26/2025	$ 9.00	28	$ 252.00
14534	General Expenses	United Airlines	2/25/2025	3/26/2025	$ (29.99)	29	$ (869.71)
14535	General Expenses	United Airlines	2/25/2025	3/26/2025	$ (29.99)	29	$ (869.71)
14536	General Expenses	Courtyards	2/25/2025	3/26/2025	$ 146.00	29	$ 4,234.00
14537	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$ 224.00	42	$ 9,408.00
14538	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$ 15.68	42	$ 658.56
14539	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$ 13.44	42	$ 564.48
14540	General Expenses	RENAISSANCE PROVIDENCE	2/12/2025	3/26/2025	$ 4.48	42	$ 188.16
14541	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$ 205.00	41	$ 8,405.00
14542	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$ 14.35	41	$ 588.35
14543	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$ 12.30	41	$ 504.30

14544	General Expenses	RENAISSANCE PROVIDENCE	2/13/2025	3/26/2025	$ 4.10	41	$	168.10
14545	General Expenses	TST*THE SHELBY	3/3/2025	3/26/2025	$ 76.50	23	$	1,759.50
14546	General Expenses	97612 - ON-STREET METERS	2/27/2025	3/26/2025	$ 4.30	27	$	116.10
14547	General Expenses	ALLENTOWN PARKING KIOSK 2	3/25/2025	5/2/2025	$ 4.00	38	$	152.00
14548	General Expenses	ARTSWALK	3/27/2025	5/2/2025	$ 5.00	36	$	180.00
14549	General Expenses	SQ *BLUE BOTTLE COFFEE	3/31/2025	5/2/2025	$ 17.07	32	$	546.24
14550	General Expenses	CARLOTTO	3/31/2025	5/2/2025	$ 103.55	32	$	3,313.60
14551	General Expenses	TST*CITIZENS - CHELSEA	4/1/2025	5/2/2025	$ 18.93	31	$	586.83
14552	General Expenses	SPOTHERO 844-356-8054	3/31/2025	5/2/2025	$ 46.10	32	$	1,475.20
14553	General Expenses	ARTSWALK	4/1/2025	5/2/2025	$ 5.00	31	$	155.00
14554	General Expenses	TST*THE SHELBY	4/8/2025	5/2/2025	$ 66.87	24	$	1,604.88
14555	General Expenses	STARBUCKS 26156	4/24/2025	5/2/2025	$ 7.95	8	$	63.60
14556	General Expenses	THE MOORE	3/31/2025	5/2/2025	$ 330.00	32	$	10,560.00
14557	General Expenses	THE MOORE	3/31/2025	5/2/2025	$ 98.08	32	$	3,138.56
14558	General Expenses	ARTSWALK	5/8/2025	6/12/2025	$ 5.00	35	$	175.00
14559	General Expenses	United Airlines	4/30/2025	6/12/2025	$ 32.24	43	$	1,386.32
14560	General Expenses	United Airlines	4/30/2025	6/12/2025	$ 32.24	43	$	1,386.32
14561	General Expenses	ALLEGNT AIR,VUJ	5/4/2025	6/12/2025	$ 311.50	39	$	12,148.50
14562	General Expenses	GDP*THE PEOPLES KITCH	5/5/2025	6/12/2025	$ 35.62	38	$	1,353.56
14563	General Expenses	ARTSWALK	5/7/2025	6/12/2025	$ 1.00	36	$	36.00
14564	General Expenses	United Airlines	4/30/2025	6/12/2025	$ 934.45	43	$	40,181.35
14565	General Expenses	UBER *TRIP	5/17/2025	6/12/2025	$ 42.49	26	$	1,104.74
14566	General Expenses	National Car Rental	5/16/2025	6/12/2025	$ 195.68	27	$	5,283.36
14567	General Expenses	EWR CTP PARKING	5/19/2025	6/12/2025	$ 290.50	24	$	6,972.00
14568	General Expenses	Courtyards	5/15/2025	6/12/2025	$ 4.95	28	$	138.60
14569	General Expenses	Courtyards	5/15/2025	6/12/2025	$ 0.33	28	$	9.24
14570	General Expenses	Courtyards	5/15/2025	6/12/2025	$ (4.95)	28	$	(138.60)
14571	General Expenses	Courtyards	5/15/2025	6/12/2025	$ (0.33)	28	$	(9.24)
14572	General Expenses	Courtyards	5/15/2025	6/12/2025	$ 122.00	28	$	3,416.00
14573	General Expenses	Courtyards	5/15/2025	6/12/2025	$ 11.59	28	$	324.52
14574	General Expenses	Courtyards	5/15/2025	6/12/2025	$ 8.13	28	$	227.64
14575	General Expenses	Courtyards	5/15/2025	6/12/2025	$ 1.83	28	$	51.24
14576	General Expenses	United Airlines	5/16/2025	6/12/2025	$ (32.24)	27	$	(870.48)
14577	General Expenses	SQ *THE SERVICE STATION	5/16/2025	6/12/2025	$ 29.68	27	$	801.36
14578	General Expenses	Delta Air Lines	5/16/2025	6/12/2025	$ 950.19	27	$	25,655.13
14579	General Expenses	LA CREME COFFEEHOUSE & BA	5/16/2025	6/12/2025	$ 4.69	27	$	126.63
14580	General Expenses	TST*THE FAT LAMB	5/15/2025	6/12/2025	$ 72.00	28	$	2,016.00
14581	General Expenses	97612 - ON-STREET METERS	5/14/2025	6/12/2025	$ 12.00	29	$	348.00
14582	General Expenses	TST*UTOPITA	6/4/2025	6/11/2025	$ 50.65	7	$	354.55
14583	General Expenses	WALNUT STREET GARAGE	5/28/2025	6/11/2025	$ 17.00	14	$	238.00
14584	Storm 2024BK	WAWA 8187	12/11/2024	1/2/2025	$ 24.43	22	$	537.46
14585	4Q Safety Meeting	SQ *G&M?S AT THE WAREHOUS	12/19/2024	1/2/2025	$ 123.29	14	$	1,726.06
14586	Safety Tailboards - Refreshments	DUNKIN #338791	2/6/2025	2/21/2025	$ 72.21	15	$	1,083.15
14587	Safety Tailboards - Refreshments	KRISPY KREME #0525	2/6/2025	2/21/2025	$ 22.98	15	$	344.70
14588	Safety Tailboards - Refreshments	DUNKIN #338791	1/21/2025	2/21/2025	$ 81.63	31	$	2,530.53
14589	Safety Tailboards - Refreshments	DUNKIN #338791	2/14/2025	2/21/2025	$ 31.50	7	$	220.50
14590	Storm Meals-Supplies - 13851889	WAWA 8240	2/16/2025	2/21/2025	$ 24.90	5	$	124.50
14591	Storm Meals-Supplies - 13851889	WAWA 8240	2/17/2025	2/21/2025	$ 17.93	4	$	71.72
14592	Bottled Water For SC	EAS WATER COFFEE PAPER I	12/18/2024	1/2/2025	$ 609.50	15	$	9,142.50
14593	Water For Crews	EAS WATER COFFEE PAPER I	1/23/2025	2/6/2025	$ 524.75	14	$	7,346.50
14594	Foreign Utility Help Florida	Hilton Orlando Convention Center	10/14/2024	4/11/2025	$ 25.00	179	$	4,475.00
14595	Foreign Utility Help Florida	Panda Express	10/15/2024	4/11/2025	$ 16.26	178	$	2,894.28
14596	Foreign Utility Help Florida	McDonald's	10/17/2024	4/11/2025	$ 25.00	176	$	4,400.00
14597	Field Visit	Hellertown Crossroads	6/27/2025	6/30/2025	$ 82.10	3	$	246.30
14598	Vehicle Expense		1/15/2025	2/5/2025	$ 28.70	21	$	602.70
14599	Vehicle Expense		1/29/2025	2/5/2025	$ 67.20	7	$	470.40
14600	Storm drill travel expense		2/26/2025	3/12/2025	$ 67.20	14	$	940.80
14601	Vehicle Gas Expense		3/3/2025	3/18/2025	$ 21.70	15	$	325.50
14602	Mileage		3/20/2025	4/29/2025	$ 15.40	40	$	616.00
14603	Storm Drill Expense		3/24/2025	4/16/2025	$ 67.20	23	$	1,545.60
14604	Vehicle Gas Expense		4/28/2025	5/21/2025	$ 67.20	23	$	1,545.60
14605	Vehicle Gas Expense		5/29/2025	6/16/2025	$ 67.20	18	$	1,209.60
14606	Dec 2024 Expenses		12/5/2024	1/21/2025	$ 69.68	47	$	3,274.96
14607	Dec 2024 Expenses		12/10/2024	1/21/2025	$ 62.31	42	$	2,617.02
14608	Dec 2024 Expenses		12/11/2024	1/21/2025	$ 40.87	41	$	1,675.67
14609	Jan 2025 expenses		1/8/2025	2/13/2025	$ 91.00	36	$	3,276.00
14610	Jan 2025 expenses		1/15/2025	2/13/2025	$ 99.40	29	$	2,882.60
14611	Jan 2025 expenses		1/17/2025	2/13/2025	$ 60.20	27	$	1,625.40
14612	Jan 2025 expenses		1/28/2025	2/13/2025	$ 91.00	16	$	1,456.00
14613	Jan 2025 expenses		1/31/2025	2/13/2025	$ 85.40	13	$	1,110.20
14614	Jan 2025 expenses	LITTLE VILLAGE PIZZA	1/17/2025	2/13/2025	$ 199.01	27	$	5,373.27
14615	Feb 2025 Expenses		2/12/2025	3/3/2025	$ 63.00	19	$	1,197.00
14616	Feb 2025 Expenses		2/16/2025	3/3/2025	$ 46.20	15	$	693.00
14617	Feb 2025 Expenses		2/18/2025	3/3/2025	$ 46.20	13	$	600.60
14618	Feb 2025 Expenses		2/17/2025	3/3/2025	$ 7.00	14	$	98.00
14619	Feb 2025 Expenses		2/27/2025	3/3/2025	$ 78.40	4	$	313.60
14620	Feb storm room snacks	DOLLAR-GENERAL #9632	2/17/2025	3/27/2025	$ 149.38	38	$	5,676.44
14621	March 2025 Expenses		3/4/2025	4/28/2025	$ 72.80	55	$	4,004.00
14622	March 2025 Expenses		3/12/2025	4/28/2025	$ 29.40	47	$	1,381.80
14623	March 2025 Expenses		3/25/2025	4/28/2025	$ 65.80	34	$	2,237.20
14624	March 2025 Expenses		3/27/2025	4/28/2025	$ 60.20	32	$	1,926.40
14625	April 2025 Expenses		3/31/2025	5/21/2025	$ 71.40	51	$	3,641.40
14626	April 2025 Expenses		4/1/2025	5/21/2025	$ 71.40	50	$	3,570.00
14627	April 2025 Expenses		4/2/2025	5/21/2025	$ 81.90	49	$	4,013.10
14628	April 2025 Expenses		4/3/2025	5/21/2025	$ 60.90	48	$	2,923.20
14629	April 2025 Expenses	ANTHONYS PIZZA	3/31/2025	5/21/2025	$ 29.20	51	$	1,489.20
14630	April 2025 Expenses		4/8/2025	5/21/2025	$ 74.20	43	$	3,190.60
14631	April 2025 Expenses		4/9/2025	5/21/2025	$ 36.40	42	$	1,528.80
14632	April 2025 Expenses		4/14/2025	5/21/2025	$ 36.40	37	$	1,346.80
14633	April 2025 Expenses		4/21/2025	5/21/2025	$ 36.40	30	$	1,092.00
14634	April 2025 Expenses		4/22/2025	5/21/2025	$ 86.80	29	$	2,517.20
14635	April 2025 Expenses		4/23/2025	5/21/2025	$ 127.40	28	$	3,567.20
14636	April 2025 Expenses		4/24/2025	5/21/2025	$ 127.40	27	$	3,439.80
14637	April 2025 Expenses		4/29/2025	5/21/2025	$ 91.00	22	$	2,002.00
14638	Storm 13066109	ANTONIOS BREAKFAST WORLD	12/2/2024	2/4/2025	$ 71.48	64	$	4,574.72
14639	January 25 Safety Meeting	LUNAS HAZELTON PIZZERI	1/10/2025	2/4/2025	$ 232.00	25	$	5,800.00
14640	Feb 2025 Safety Meeting	LUNAS HAZELTON PIZZERI	2/13/2025	3/27/2025	$ 268.11	42	$	11,260.62
14641	March 2025 Safety Meeting	LUNAS HAZELTON PIZZERI	3/19/2025	5/29/2025	$ 310.32	71	$	22,032.72
14642	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$ 16.00	94	$	1,504.00
14643	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$ 0.96	94	$	90.24
14644	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$ 160.00	94	$	15,040.00
14645	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$ 9.60	94	$	902.40
14646	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$ 6.40	94	$	601.60
14647	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$ 16.00	93	$	1,488.00
14648	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$ 0.96	93	$	89.28
14649	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$ 160.00	93	$	14,880.00
14650	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$ 9.60	93	$	892.80
14651	Training	RENAISSANCE ALLENTOWN	2/25/2025	5/29/2025	$ 6.40	93	$	595.20
14652	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$ 16.00	92	$	1,472.00
14653	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$ 0.96	92	$	88.32
14654	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$ 160.00	92	$	14,720.00
14655	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$ 9.60	92	$	883.20
14656	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$ 6.40	92	$	588.80

14657	Training	RENAISSANCE ALLENTOWN	2/26/2025	5/29/2025	$ 28.32	92	$	2,605.44
14658	Training	RENAISSANCE ALLENTOWN	2/24/2025	5/29/2025	$ 36.04	94	$	3,387.76
14659	Storm Room Meals-13066813	ALFREDOS BRICK OVEN PIZZE	2/18/2025	5/29/2025	$ 1,348.62	100	$	134,862.00
14660	Storm Room Meals-13066813	ALFREDOS BRICK OVEN PIZZE	2/18/2025	5/29/2025	$ 1,157.11	100	$	115,711.00
14661	Safety Stand Down Breakfast	BUDDIES' NEW YORK BAGELS	3/31/2025	5/29/2025	$ 77.42	59	$	4,567.78
14662	April 2025 Safety Meeting	ALTA PIZZERIA AND PASTA H	4/10/2025	5/29/2025	$ 183.06	49	$	8,969.94
14663	25-0128 Reigner Mileage		1/28/2025	1/30/2025	$ 86.80	2	$	173.60
14664	25-0130 Reigner Mileage		1/30/2025	1/31/2025	$ 86.80	1	$	86.80
14665	25-0225 Reigner Mileage		2/25/2025	3/7/2025	$ 86.80	10	$	868.00
14666	25-0327 Reigner Mileage		3/27/2025	4/7/2025	$ 86.80	11	$	954.80
14667	12385798 RR Const Monitoring	RAILPROS FIELD SERVICES	4/10/2025	4/23/2025	$ 4,000.00	13	$	52,000.00
14668	13007989 RR Protection Review	RAILPROS FIELD SERVICES	4/8/2025	4/23/2025	$ 700.00	15	$	10,500.00
14669	25-0501 Reigner Mileage		5/1/2025	5/23/2025	$ 86.80	22	$	1,909.60
14670	25-0530 Reigner Mileage		5/30/2025	6/2/2025	$ 86.80	3	$	260.40
14671	Orientation Trip		6/11/2025	6/24/2025	$ 42.00	13	$	546.00
14672	Storm		6/20/2025	6/24/2025	$ 25.90	4	$	103.60
14673	EHS level 3 safety meeting		12/11/2024	1/8/2025	$ 92.46	28	$	2,588.88
14674	EHS level 3 safety meeting	pa turnpike	12/11/2024	1/8/2025	$ 12.20	28	$	341.60
14675	IBEW/compnay meeting walbert tra		1/15/2025	1/17/2025	$ 48.30	2	$	96.60
14676	IBEW/compnay meeting walbert tra		1/15/2025	1/17/2025	$ 48.30	2	$	96.60
14677	IBEW/compnay meeting walbert tra	ezpass	1/15/2025	1/17/2025	$ 15.58	2	$	31.16
14678	Brandon Reppert	SHEETZ 0195 00001958	12/23/2024	1/2/2025	$ 19.08	10	$	190.80
14679	WLS MEALS	BURGER KING #22585	12/29/2024	1/2/2025	$ 19.06	4	$	76.24
14680	WLS MEALS	MCDONALD'S F6027	12/28/2024	1/2/2025	$ 10.80	5	$	54.00
14681	Brandon Reppert	SHEETZ 0449 00004499	12/30/2024	1/6/2025	$ 8.32	7	$	58.24
14682	Brandon Reppert	SHEETZ 0228 00002287	1/29/2025	2/3/2025	$ 25.48	5	$	127.40
14683	Storm Sunday Monday	SHEETZ 0228 00002287	2/14/2025	2/20/2025	$ 24.16	6	$	144.96
14684	Storm Sunday	SHEETZ 0651 00006510	2/16/2025	2/23/2025	$ 26.45	7	$	185.15
14685	Saturday WLS	MCDONALD'S F451	2/22/2025	2/27/2025	$ 18.42	5	$	92.10
14686	Saturday WLS	SHEETZ 0228 00002287	2/22/2025	2/27/2025	$ 22.13	5	$	110.65
14687	Brandon Reppert	SHEETZ 0228	3/16/2025	3/25/2025	$ 17.66	9	$	158.94
14688	Brandon Reppert	INDIAN TRAIL COUNTRY MKT	4/10/2025	4/14/2025	$ 75.20	4	$	300.80
14689	Storm	SHEETZ 0228	4/15/2025	4/22/2025	$ 17.23	7	$	120.61
14690	Brandon Reppert	INDIAN TRAIL COUNTRY MKT	5/13/2025	5/20/2025	$ 48.53	7	$	339.71
14691	Brandon Reppert	CHICK-FIL-A #05137	5/13/2025	5/20/2025	$ 17.85	7	$	124.95
14692	Storm	YANKEE DOODLE	6/1/2025	6/10/2025	$ 23.15	9	$	208.35
14693	Storm	SQ *NAE NAE'S	6/1/2025	6/10/2025	$ 32.49	9	$	292.41
14694	Storm	WENDYS 19209	5/31/2025	6/10/2025	$ 15.35	10	$	153.50
14695	Safety Meeting	INDIAN TRAIL COUNTRY MKT	6/10/2025	6/16/2025	$ 46.57	6	$	279.42
14696	Mutual Assistance PECO	Texas Roadhouse	6/20/2025	6/23/2025	$ 353.86	3	$	1,061.58
14697	Brandon Reppert	JO-JOS PIZZA	6/19/2025	6/23/2025	$ 23.00	4	$	92.00
14698	Central Maintenance Expenses	III GUYS RESTAURANT LLC M	1/7/2025	2/4/2025	$ 55.95	28	$	1,566.60
14699	Metering EZ Pass	PTC EZ PASS AUTO RE.	2/7/2025	2/13/2025	$ 105.00	6	$	630.00
14700	Conference Expenses	WWW.ENERGYPA.ORG	3/4/2025	3/28/2025	$ 216.00	24	$	5,184.00
14701	Lehigh Maintenance Expenses	IN *SCHNEIDER CONSTRUCTIO	3/19/2025	3/28/2025	$ 4,800.00	9	$	43,200.00
14702	EAPA	TST*INDUSTRY COFFEE	4/8/2025	5/1/2025	$ 5.57	23	$	128.11
14703	EAPA	COFFEE BRAKE AT MEEDER	4/9/2025	5/1/2025	$ 15.42	22	$	339.24
14704	EAPA	DoubleTree Hotels	4/7/2025	5/1/2025	$ 150.46	24	$	3,611.04
14705	EAPA	DoubleTree Hotels	4/7/2025	5/1/2025	$ 21.06	24	$	505.44
14706	EAPA	DoubleTree Hotels	4/8/2025	5/1/2025	$ 253.17	23	$	5,822.91
14707	EAPA	DoubleTree Hotels	4/8/2025	5/1/2025	$ 35.44	23	$	815.12
14708	Lehigh Maintenance Expenses	CELLULAR ACCESSORIES FOR	4/17/2025	5/30/2025	$ 59.42	43	$	2,555.06
14709	MILEAGE		2/7/2025	2/10/2025	$ 102.90	3	$	308.70
14710	MILEAGE FOR MEETING		6/18/2025	6/25/2025	$ 98.00	7	$	686.00
14711	Monthly Safety Meeting	ezCater	1/22/2025	1/28/2025	$ 434.56	6	$	2,607.36
14712	ELDT Driver Training	ELDT.COM	1/21/2025	1/28/2025	$ 87.98	7	$	615.86
14713	Business lunch	BIAGGIO PIZZERIA FAMILY R	1/10/2025	1/28/2025	$ 63.80	18	$	1,148.40
14714	mileage reimbursement 2/27/2025		2/27/2025	3/10/2025	$ 105.70	11	$	1,162.70
14715	mileage reimbursement 3/4/2025		3/4/2025	3/10/2025	$ 31.50	6	$	189.00
14716	mileage reimbursement 2/28/2025		2/28/2025	3/10/2025	$ 25.90	10	$	259.00
14717	mileage reimbursement 2/28/2025		2/28/2025	3/10/2025	$ 30.80	10	$	308.00
14718	mileage reimbursement 03-25		3/25/2025	3/31/2025	$ 105.70	6	$	634.20
14719	mileage reimbursement 4-29-2025		4/29/2025	5/9/2025	$ 105.70	10	$	1,057.00
14720	December Safety Mtg	GIANT 6005	12/18/2024	1/2/2025	$ 34.99	15	$	524.85
14721	Storm Standby	JOJO'S PIZZA & PASTA	12/30/2024	1/10/2025	$ 119.94	11	$	1,319.34
14722	Helper Assessments	ABEZA - FB - HYATT PLACE	1/23/2025	2/6/2025	$ 384.00	14	$	5,376.00
14723	Helper Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$ 143.10	14	$	2,003.40
14724	Helper Assessments	ABEZA - LDG - HYATT PLACE	1/23/2025	2/6/2025	$ 14.31	14	$	200.34
14725	L4 Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/6/2025	$ 159.00	7	$	1,113.00
14726	L4 Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/6/2025	$ 15.90	7	$	111.30
14727	L4 Assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/6/2025	$ 11.00	7	$	77.00
14728	PUC Reportable Storm Meal	JULIANAS	2/17/2025	2/24/2025	$ 50.00	7	$	350.00
14729	February Monthly Compliance Mtg	TST*DAVINCIS ITALIAN EA	2/21/2025	3/3/2025	$ 153.59	10	$	1,535.90
14730	3/5 Storm	MAPLE DONUTS NEWBERRY COM	3/5/2025	3/14/2025	$ 51.23	9	$	461.07
14731	Meeting Refreshments	SAMS CLUB #4994	3/20/2025	3/28/2025	$ 105.16	8	$	841.28
14732	April Monthly Compliance and CPR	TST*DAVINCIS ITALIAN EA	4/8/2025	4/14/2025	$ 202.87	6	$	1,217.22
14733	New Leader Training @ WTC	ABEZA - FB - HYATT PLACE	4/16/2025	4/29/2025	$ 42.00	13	$	546.00
14734	New Leader Training @ WTC	ABEZA - FB - HYATT PLACE	4/15/2025	4/29/2025	$ 42.00	14	$	588.00
14735	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/15/2025	4/29/2025	$ 206.10	14	$	2,885.40
14736	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/15/2025	4/29/2025	$ 20.61	14	$	288.54
14737	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/16/2025	4/29/2025	$ 152.10	13	$	1,977.30
14738	New Leader Training @ WTC	ABEZA - LDG - HYATT PLACE	4/16/2025	4/29/2025	$ 15.21	13	$	197.73
14739	Pizza for Crew's	TST*DAVINCIS ITALIAN EA	4/25/2025	5/12/2025	$ 76.79	17	$	1,305.43
14740	4/30 Storm Event 13855076	TST*DAVINCIS ITALIAN EA	4/30/2025	5/13/2025	$ 17.49	13	$	227.37
14741	Storm Meal	SAPPORO EAST	5/6/2025	5/20/2025	$ 86.23	14	$	1,207.22
14742	L2 Assessments at WTC	ABEZA - FB - HYATT PLACE	6/5/2025	6/13/2025	$ 150.08	8	$	1,200.64
14743	L2 Assessments at WTC	ABEZA - FB - HYATT PLACE	6/4/2025	6/13/2025	$ 41.98	9	$	377.82
14744	L2 Assessments at WTC	ABEZA - FB - HYATT PLACE	6/3/2025	6/13/2025	$ 77.66	10	$	776.60
14745	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$ 161.10	8	$	1,288.80
14746	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/5/2025	6/13/2025	$ 16.11	8	$	128.88
14747	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/3/2025	6/13/2025	$ 161.10	10	$	1,611.00
14748	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/3/2025	6/13/2025	$ 16.11	10	$	161.10
14749	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/4/2025	6/13/2025	$ 161.10	9	$	1,449.90
14750	L2 Assessments at WTC	ABEZA - LDG - HYATT PLACE	6/4/2025	6/13/2025	$ 16.11	9	$	144.99
14751	Storm 13941878	TST*MICKS ALL AMERICAN	6/19/2025	6/26/2025	$ 37.19	7	$	260.33
14752	Safety Meeting	MR STICKYS	2/27/2025	3/6/2025	$ 25.02	7	$	175.14
14753	Veq Team Meeting	MR STICKYS	3/12/2025	3/25/2025	$ 25.02	13	$	325.26
14754	Veq Team Meeting	MR STICKYS	3/27/2025	4/4/2025	$ 25.02	8	$	200.16
14755	Veq Team Meeting	VESUVIOS PIZZERIA & SPORT	3/28/2025	4/4/2025	$ 70.50	7	$	493.50
14756	May 2025 Storm Incidentals	Target	4/30/2025	5/22/2025	$ 88.71	22	$	1,951.62
14757	2025 May out of region meals	Longhorn Steakhous	4/30/2025	5/22/2025	$ 25.00	22	$	550.00
14758	2025 May out of region meals	The Pepper Tree	5/1/2025	5/22/2025	$ 21.04	21	$	441.84
14759	Customer Site Visit		3/20/2025	4/4/2025	$ 86.80	15	$	1,302.00
14760	Site Visit	dro1@pplweb.com	3/20/2025	4/4/2025	$ 15.58	15	$	233.70
14761	Customer Site Visit		5/6/2025	5/27/2025	$ 114.10	21	$	2,396.10
14762	Customer Site Visit	dro1@pplweb.com	5/6/2025	5/27/2025	$ 24.14	21	$	506.94
14763	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14764	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14765	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14766	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00
14767	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$	159.00
14768	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$	238.50
14769	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$	3,975.00

14770	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14771	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14772	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14773	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14774	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14775	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14776	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14777	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14778	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14779	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14780	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14781	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14782	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14783	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14784	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14785	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14786	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14787	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14788	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14789	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14790	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14791	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14792	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14793	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14794	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14795	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14796	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14797	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14798	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14799	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14800	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14801	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14802	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14803	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14804	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14805	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14806	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14807	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14808	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14809	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14810	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14811	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14812	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14813	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14814	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14815	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14816	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14817	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14818	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14819	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14820	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14821	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14822	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14823	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14824	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14825	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14826	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14827	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14828	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14829	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 159.00	25	$ 3,975.00
14830	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 6.36	25	$ 159.00
14831	Robbins PUC Storm 2.16.25	Fairfield Inns	2/17/2025	3/14/2025	$ 9.54	25	$ 238.50
14832	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 3,021.00	25	$ 75,525.00
14833	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 302.10	25	$ 7,552.50
14834	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 2,340.00	24	$ 56,160.00
14835	Robbins PUC Storm 2.16.25	ABEZA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 234.00	24	$ 5,616.00
14836	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/16/2025	3/14/2025	$ 552.00	26	$ 14,352.00
14837	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/16/2025	3/14/2025	$ 55.22	26	$ 1,435.72
14838	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 627.02	25	$ 15,675.50
14839	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/17/2025	3/14/2025	$ 62.72	25	$ 1,568.00
14840	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 1,393.02	24	$ 33,432.48
14841	Robbins PUC Storm 2.16.25	ABEXA - LDG - HYATT PLACE	2/18/2025	3/14/2025	$ 139.22	24	$ 3,341.28
14842	Robbins PUC Storm 2.16.25	Fairfield Inns	2/18/2025	3/14/2025	$ 5,160.00	24	$ 123,840.00
14843	Robbins PUC Storm 2.16.25	Fairfield Inns	2/18/2025	3/14/2025	$ 567.60	24	$ 13,622.40
14844	Robbins PUC Storm 2.16.25	Fairfield Inns	2/16/2025	3/14/2025	$ 3,870.00	26	$ 100,620.00
14845	Robbins PUC Storm 2.16.25	Fairfield Inns	2/16/2025	3/14/2025	$ 425.70	26	$ 11,068.20
14846	Robbins PUC Storm 2.16.25	ALLENTOWN PARK HOTEL	2/17/2025	3/14/2025	$ 6,141.00	25	$ 153,525.00
14847	Robbins PUC Storm 2.16.25	ALLENTOWN PARK HOTEL	2/17/2025	3/14/2025	$ 614.10	25	$ 15,352.50
14848	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$ 3,354.00
14849	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$ 335.40
14850	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$ 3,354.00
14851	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$ 335.40
14852	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$ 3,354.00
14853	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$ 335.40
14854	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$ 3,354.00
14855	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$ 335.40
14856	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 129.00	26	$ 3,354.00
14857	Robbins PUC Storm 2.16.25	Holiday Inn	2/16/2025	3/14/2025	$ 12.90	26	$ 335.40
14858	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$ 3,213.00
14859	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$ 160.65
14860	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$ 192.78
14861	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$ 3,213.00
14862	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$ 160.65
14863	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$ 192.78
14864	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$ 3,213.00
14865	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$ 160.65
14866	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$ 192.78
14867	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$ 3,213.00
14868	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$ 160.65
14869	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$ 192.78
14870	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 119.00	27	$ 3,213.00
14871	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 5.95	27	$ 160.65
14872	Robbins PUC Storm 3.16.25	Fairfield Inns	3/18/2025	4/14/2025	$ 7.14	27	$ 192.78
14873	Robbins PUC Storm 3.16.25	WILLIAMSPORT HOTEL AND S	3/17/2025	4/14/2025	$ 1,519.05	28	$ 42,533.40
14874	Robbins PUC Storm 3.16.25	WILLIAMSPORT HOTEL AND S	3/17/2025	4/14/2025	$ 167.20	28	$ 4,681.60
14875	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/17/2025	4/14/2025	$ 119.00	28	$ 3,332.00
14876	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/17/2025	4/14/2025	$ 11.90	28	$ 333.20
14877	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/18/2025	4/14/2025	$ 119.00	27	$ 3,213.00
14878	Robbins PUC Storm 3.16.25	FOUR POINTS ALLENTOWN LEH	3/18/2025	4/14/2025	$ 11.90	27	$ 321.30
14879	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 169.00	29	$ 4,901.00
14880	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 18.59	29	$ 539.11
14881	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 169.00	28	$ 4,732.00
14882	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 18.59	28	$ 520.52

14883	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 169.00	29	$	4,901.00
14884	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 18.59	29	$	539.11
14885	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 169.00	28	$	4,732.00
14886	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 18.59	28	$	520.52
14887	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 169.00	29	$	4,901.00
14888	Robbins PUC Storm 3.16.25	Hampton Inns	3/16/2025	4/14/2025	$ 18.59	29	$	539.11
14889	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 169.00	28	$	4,732.00
14890	Robbins PUC Storm 3.16.25	Hampton Inns	3/17/2025	4/14/2025	$ 18.59	28	$	520.52
14891	Robbins PUC Storm 4.15.25	WOODLANDS RESORTS	4/16/2025	5/2/2025	$ 1,683.00	16	$	26,928.00
14892	Robbins PUC Storm 4.15.25	WOODLANDS RESORTS	4/16/2025	5/2/2025	$ 270.13	16	$	4,322.08
14893	All Hands Mtg / Phantom's game	ORBITZ*72987456521220	12/17/2024	1/12/2025	$ 107.32	26	$	2,790.32
14894	Parking for Staff Mtg	97606 HARRISBURG UNIVERSI	1/16/2025	2/2/2025	$ 30.00	17	$	510.00
14895	Expenses for March/April	KIMBALL S	3/13/2025	5/9/2025	$ 44.75	57	$	2,550.75
14896	Expenses for March/April	CAFE TOSCANA	3/31/2025	5/9/2025	$ 76.12	39	$	2,968.68
14897	Expenses for March/April	TST*HARVEST-409	4/11/2025	5/9/2025	$ 63.00	28	$	1,764.00
14898	Expenses for March/April	ABEZA - LDG - HYATT PLACE	4/22/2025	5/9/2025	$ 169.00	17	$	2,873.00
14899	Expenses for March/April	ABEZA - LDG - HYATT PLACE	4/22/2025	5/9/2025	$ 6.76	17	$	114.92
14900	Expenses for March/April	ABEZA - LDG - HYATT PLACE	4/22/2025	5/9/2025	$ 10.14	17	$	172.38
14901	Expenses for March/April	Marriott Hotels	4/2/2025	5/9/2025	$ 187.95	37	$	6,954.15
14902	Walbert meeting		1/15/2025	2/14/2025	$ 39.90	30	$	1,197.00
14903	Walbert meeting		1/15/2025	2/14/2025	$ 39.90	30	$	1,197.00
14904	Walbert meeting	PA TURNPIKE	1/15/2025	2/14/2025	$ 12.00	30	$	360.00
14905	Walbert Meeting		5/20/2025	5/27/2025	$ 40.60	7	$	284.20
14906	Walbert Meeting		5/20/2025	5/27/2025	$ 40.60	7	$	284.20
14907	Walbert Meeting	PA TURNPIKE	5/20/2025	5/27/2025	$ 12.00	7	$	84.00
14908	Turnpike Tolls	Pennsylvania Turnpike Commission	4/3/2025	4/3/2025	$ 44.02	0	$	-
14909	Turnpike Tolls	Pennsylvania Turnpike Commission	4/3/2025	4/3/2025	$ 55.16	0	$	-
14910	Turnpike Tolls	Pennsylvania Turnpike Commission	4/3/2025	4/3/2025	$ 43.80	0	$	-
14911	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$	226.56
14912	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$	226.56
14913	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$	226.56
14914	Ryan Rompolski	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 18.88	12	$	226.56
14915	December monthly expenses	THEPERK	12/17/2024	1/14/2025	$ 372.36	28	$	10,426.08
14916	December monthly expenses	GIANT 6457	12/12/2024	1/14/2025	$ 30.71	33	$	1,013.43
14917	December monthly expenses	TST*HOPS AT THE PADDOCK	12/12/2024	1/14/2025	$ 16.67	33	$	550.11
14918	January monthly expenses	PY *PRIMO HOAGIES	1/17/2025	2/10/2025	$ 308.15	24	$	7,395.60
14919	February monthly expenses	LANDIS SUPERMARKET	2/13/2025	3/26/2025	$ 10.47	41	$	429.27
14920	February monthly expenses	JESSE S BARBECUE & LOCAL	2/13/2025	3/26/2025	$ 243.74	41	$	9,993.34
14921	February monthly expenses	BJ'S RESTAURANTS 594	2/16/2025	3/26/2025	$ 15.89	38	$	603.82
14922	April monthly expenses	PINOS PIZZA	3/28/2025	4/30/2025	$ 328.25	33	$	10,832.25
14923	April monthly expenses	MAIN STREET SALAD	4/25/2025	5/14/2025	$ 178.76	19	$	3,396.44
14924	Overnight stay for work meeting	ABEZA - LDG - HYATT PLACE	4/22/2025	5/21/2025	$ 137.00	29	$	3,973.00
14925	Overnight stay for work meeting	Marriott Hotels	4/2/2025	5/21/2025	$ 155.00	49	$	7,595.00
14926	Overnight stay for work meeting	Marriott Hotels	4/2/2025	5/21/2025	$ 17.05	49	$	835.45
14927	Overnight stay for work meeting	ABEZA - LDG - HYATT PLACE	4/22/2025	5/21/2025	$ 13.70	29	$	397.30
14928	ArcGIS Mock 1 Testing		1/28/2025	2/3/2025	$ 57.40	6	$	344.40
14929	ArcGIS Mock 1 Testing		1/30/2025	2/3/2025	$ 57.40	4	$	229.60
14930	Material Worker Test Tokes	SQ *RAMSAY CORPORATION	12/17/2024	3/26/2025	$ 90.95	99	$	9,004.05
14931	Material Worker Test Tokes	SQ *RAMSAY CORPORATION	12/18/2024	3/26/2025	$ 90.95	98	$	8,913.10
14932	Storm Food	Crispy Halal	3/18/2025	3/20/2025	$ 135.55	2	$	271.10
14933	Field Visit		6/26/2025	6/28/2025	$ 47.60	2	$	95.20
14934	Field Visit		6/27/2025	6/28/2025	$ 27.30	1	$	27.30
14935	Team meeting lunch	TST*PIZZERIA LUCA	1/30/2025	2/18/2025	$ 100.99	19	$	1,918.81
14936	Alarm Path Check meeting	SQ *3 SISTERS KHMER-THAI	2/5/2025	2/18/2025	$ 64.68	13	$	840.84
14937	Field Safety audit and check in	570 RAMEN	3/12/2025	3/20/2025	$ 54.59	8	$	436.72
14938	Staff Meeting Lunch	LAZEEZ FRESH MEDITERRANE	4/30/2025	5/19/2025	$ 136.26	19	$	2,588.94
14939	Storm meals	WAWA 266	12/12/2024	1/27/2025	$ 8.44	46	$	388.24
14940	Storm meals	TST*UNA TAQUERIA	12/11/2024	1/27/2025	$ 53.18	47	$	2,499.46
14941	Storm meals	CRACKER BARREL #431 CARLI	12/12/2024	1/28/2025	$ 51.71	47	$	2,430.37
14942	TP Tolls/Fees	PTC EZ PASS AUTO RE.	12/25/2024	2/25/2025	$ 35.00	62	$	2,170.00
14943	Kentucky Storm Meals	QDOBA 1891	1/8/2025	1/28/2025	$ 33.17	20	$	663.40
14944	Kentucky Storm Meals	RAISING CANES 0641	1/7/2025	1/28/2025	$ 17.36	21	$	364.56
14945	Kentucky Storm Meals	HAPPY CHINA	1/7/2025	1/28/2025	$ 10.95	21	$	229.95
14946	Kentucky Storm Meals	ARBYS 6911	1/6/2025	1/28/2025	$ 11.44	22	$	251.68
14947	Kentucky Storm Meals	THE LOBBY BAR	1/5/2025	1/28/2025	$ 18.90	23	$	434.70
14948	Kentucky Storm Meals	BLUE HORSE CAFE	1/5/2025	1/28/2025	$ 50.40	23	$	1,159.20
14949	Hotel 1	HILTON GARDEN INN	1/8/2025	1/28/2025	$ 3.18	20	$	63.60
14950	Hotel 1	HILTON GARDEN INN	1/7/2025	1/28/2025	$ 120.16	21	$	2,523.36
14951	Kentucky Lodging	Marriott Hotels	1/6/2025	1/28/2025	$ 144.00	22	$	3,168.00
14952	Kentucky Lodging	Marriott Hotels	1/6/2025	1/28/2025	$ 23.14	22	$	509.08
14953	Storm meals	83 DINER	2/17/2025	3/24/2025	$ 18.43	35	$	645.05
14954	Storm meals	SUBWAY 13789	2/17/2025	3/24/2025	$ 24.33	35	$	851.55
14955	Storm meals	SMOKED BAR & GRILL	2/16/2025	3/24/2025	$ 29.89	36	$	1,076.04
14956	Breakfast	DUNKIN #306751	2/21/2025	3/24/2025	$ 8.57	31	$	265.67
14957	Turnpike Toll Refill	PTC EZ PASS AUTO RE.	2/23/2025	3/24/2025	$ 35.00	29	$	1,015.00
14958	March 6 storm	THAI ORIGIN	3/6/2025	5/1/2025	$ 55.31	56	$	3,097.36
14959	St Pattys Storm	POPEYES 13502	3/17/2025	5/1/2025	$ 17.27	45	$	777.15
14960	St Pattys Storm	SHEETZ 0363	3/17/2025	5/1/2025	$ 6.10	45	$	274.50
14961	St Pattys Storm	PERKINS RESTAURANT 2505	3/17/2025	5/1/2025	$ 19.31	45	$	868.95
14962	Safety Meeting	LAS DELICIAS	4/10/2025	4/30/2025	$ 60.33	20	$	1,206.60
14963	Hotel	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 9.60	39	$	374.40
14964	Hotel	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 6.40	39	$	249.60
14965	Hotel	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 160.00	70	$	11,200.00
14966	Hotel	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 9.60	70	$	672.00
14967	Hotel	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 6.40	70	$	448.00
14968	Hotel	RENAISSANCE ALLENTOWN	2/25/2025	5/5/2025	$ 160.00	69	$	11,040.00
14969	Hotel	RENAISSANCE ALLENTOWN	2/25/2025	5/5/2025	$ 9.60	69	$	662.40
14970	Hotel	RENAISSANCE ALLENTOWN	2/25/2025	5/5/2025	$ 6.40	69	$	441.60
14971	Hotel	RENAISSANCE ALLENTOWN	2/26/2025	5/5/2025	$ 160.00	68	$	10,880.00
14972	Hotel	RENAISSANCE ALLENTOWN	2/26/2025	5/5/2025	$ 9.60	68	$	652.80
14973	Hotel	RENAISSANCE ALLENTOWN	2/26/2025	5/5/2025	$ 6.40	68	$	435.20
14974	Hotel	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 160.00	39	$	6,240.00
14975	Hotel	RENAISSANCE ALLENTOWN	1/30/2025	5/5/2025	$ 160.00	95	$	15,200.00
14976	Hotel	RENAISSANCE ALLENTOWN	1/30/2025	5/5/2025	$ 16.00	95	$	1,520.00
14977	Dinner	RENAISSANCE ALLENTOWN	2/24/2025	5/5/2025	$ 37.56	70	$	2,629.20
14978	Dinner	RENAISSANCE ALLENTOWN	3/27/2025	5/5/2025	$ 47.10	39	$	1,836.90
14979	Parking	ARENA DECK	2/22/2025	5/5/2025	$ 9.00	72	$	648.00
14980	Parking	ARENA DECK	3/7/2025	5/5/2025	$ 5.00	59	$	295.00
14981	Storm meal	CHICK-FIL-A #01906	1/30/2025	3/25/2025	$ 170.93	54	$	9,230.22
14982	Storm meal	CHICK-FIL-A #01906	12/28/2024	3/25/2025	$ 41.23	87	$	3,587.01
14983	Ipad accessory purchase	AMAZON MKTPL*ZC8RY88S0	1/29/2025	4/29/2025	$ 19.07	90	$	1,716.30
14984	Ipad accessory purchase	AMAZON MKTPL*Z73XK3LP0	2/2/2025	4/29/2025	$ 44.41	86	$	3,819.26
14985	Namag Mileage		4/27/2025	6/12/2025	$ 77.00	46	$	3,542.00
14986	NYC Train Expense	PATH TAPP PAYGO CP	4/29/2025	6/12/2025	$ 3.00	44	$	132.00
14987	NYC Train Expense	PATH TAPP PAYGO CP	4/28/2025	6/12/2025	$ 3.00	45	$	135.00
14988	Storm Restoration Refreshment	DUNKIN #351205	4/16/2025	6/12/2025	$ 122.72	57	$	6,995.04
14989	May 2025 storm duty	Target	4/30/2025	5/14/2025	$ 88.29	14	$	1,236.06
14990	May 2025 storm duty	The Pepper Tree	5/1/2025	5/14/2025	$ 13.78	13	$	179.14
14991	May 2025 storm duty	Longhorn Steakhous	4/30/2025	5/14/2025	$ 25.00	14	$	350.00
14992	Ice/Snow Scrappers	Advance Auto Parts	2/4/2025	2/18/2025	$ 30.72	14	$	430.08
14993	Inverter Meeting 1-14-25	DUNKIN #346805	1/14/2025	3/7/2025	$ 46.62	52	$	2,424.24
14994	Inverter Meeting 1-14-25	TST*MARY ANN DONUT KITCH	1/14/2025	3/7/2025	$ 32.00	52	$	1,664.00
14995	Mileage Report for SFC Trip		1/15/2025	1/17/2025	$ 83.30	2	$	166.60

14996	Work Lunch April 2025	TST*HOPS FOGELSVILLE HOT	4/2/2025	5/12/2025	$ 74.96	40	$	2,998.40
14997	New Hire Class April Expenses	Zumos	4/28/2025	5/12/2025	$ 36.04	14	$	504.56
14998	New Hire Class April Expenses		4/28/2025	5/12/2025	$ 100.80	14	$	1,411.20
14999	New Hire Class April Expenses	EZ Pass	4/28/2025	5/12/2025	$ 19.16	14	$	268.24
15000	New Hire Class April Expenses		5/1/2025	5/12/2025	$ 100.80	11	$	1,108.80
15001	New Hire Class April Expenses	EZ Pass	5/1/2025	5/12/2025	$ 19.16	11	$	210.76
15002	June 2025 Expenses	TST*THE SHELBY	6/6/2025	6/26/2025	$ 394.38	20	$	7,887.60
15003	June 2025 Expenses		6/9/2025	6/26/2025	$ 100.80	17	$	1,713.60
15004	June 2025 Expenses	EZPass	6/9/2025	6/26/2025	$ 22.32	17	$	379.44
15005	PUC Reportable Storm - April 15	Hampton Inn	4/15/2025	4/22/2025	$ 203.00	7	$	1,421.00
15006	PUC Reportable Storm - April 15	Hampton Inn	4/15/2025	4/22/2025	$ 12.18	7	$	85.26
15007	PUC Reportable Storm - April 15	Hampton Inn	4/15/2025	4/22/2025	$ 10.15	7	$	71.05
15008	Trip to SFC for Storm Hardening		4/14/2025	6/6/2025	$ 44.10	53	$	2,337.30
15009	Trip to SFC for RE All Hands		6/5/2025	6/6/2025	$ 44.10	1	$	44.10
15010	Tolls	PTC EZPASS CSC WEB IVR	12/10/2024	1/6/2025	$ 49.00	27	$	1,323.00
15011	Cell Phone Accessories	CELLULAR ACCESSORIES FOR	1/24/2025	2/14/2025	$ 63.93	21	$	1,342.53
15012	Vehicle EZ-Pass Transponders	PTC EZPASS CSC WEB IVR	2/4/2025	2/20/2025	$ 606.00	16	$	9,696.00
15013	Cell phone accessories	CELLULAR ACCESSORIES FOR	3/24/2025	4/15/2025	$ 509.25	22	$	11,203.50
15014	Tolls	PTC EZ PASS AUTO RE.	5/24/2025	6/25/2025	$ 500.00	32	$	16,000.00
15015	Cell phone Accessories	AMAZON MKTPL*NO95G3L01	6/19/2025	6/25/2025	$ 91.11	6	$	546.66
15016	01/09/2025 storm drill		1/9/2025	1/13/2025	$ 43.40	4	$	173.60
15017	03/06/2025 storm response		3/6/2025	3/10/2025	$ 44.10	4	$	176.40
15018	HAZ Storm Room Supplies	SAMSCLUB #6547	1/29/2025	2/3/2025	$ 295.31	5	$	1,476.55
15019	EAP conference spring 2025	WWW.ENERGYPA.ORG	3/24/2025	3/28/2025	$ 216.00	4	$	864.00
15020	Lobbying mileage		1/10/2025	2/13/2025	$ 107.10	34	$	3,641.40
15021	Lobbying mileage		1/23/2025	2/13/2025	$ 119.70	21	$	2,513.70
15022	Personal mileage		2/14/2025	2/6/2025	$ 110.60	(8)	$	(884.80)
15023	Sugarloaf	ENTERPRISE	5/3/2025	5/9/2025	$ 121.28	6	$	727.68
15024	Sugarloaf	Choice Hotels	4/30/2025	5/9/2025	$ 110.00	9	$	990.00
15025	Sugarloaf	Choice Hotels	5/1/2025	5/9/2025	$ 12.10	8	$	96.80
15026	Personal travel /parking	ADAMS GARAGE	5/2/2025	5/9/2025	$ 7.00	7	$	49.00
15027	Working lunch	TST*CAFE FRESCO - CENTER	5/7/2025	5/12/2025	$ 62.54	5	$	312.70
15028	Open House dinner for staff	TST*ISAACS CRAFT KITCHE	5/21/2025	6/2/2025	$ 254.40	12	$	3,052.80
15029	PA Chamber Board meeting	SKYTOP LODGE RESERVATIONS	8/7/2025	6/16/2025	$ 47.03	(52)	$	(2,445.56)
15030	PA Chamber Board meeting	SKYTOP LODGE RESERVATIONS	8/7/2025	6/16/2025	$ 320.00	(52)	$	(16,640.00)
15031	Lobbying travel		5/15/2025	6/16/2025	$ 107.80	32	$	3,449.60
15032	Lobbying travel		5/28/2025	6/16/2025	$ 104.30	19	$	1,981.70
15033	Staff Holiday Lunch	ANTHONYS PIZZA	12/24/2024	2/10/2025	$ 99.05	48	$	4,754.40
15034	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	1/28/2025	3/27/2025	$ 80.50	58	$	4,669.00
15035	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	1/16/2025	3/27/2025	$ 86.13	70	$	6,029.10
15036	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	1/15/2025	3/27/2025	$ 47.70	71	$	3,386.70
15037	LL/Trainee/JL Skip Level Meeting	ZARI MILLY CAKE	1/28/2025	3/27/2025	$ 62.00	58	$	3,596.00
15038	LL/Trainee/JL Skip Level Meeting	BUDDIES' NEW YORK BAGELS	2/5/2025	3/27/2025	$ 70.60	50	$	3,530.00
15039	Ezpass for Keith White	GIANT FUEL 6081	1/9/2025	3/6/2025	$ 42.00	56	$	2,352.00
15040	Ezpass for Keith White	PTC EZ PASS AUTO RE.	2/10/2025	3/6/2025	$ 35.00	24	$	840.00
15041	Ezpass for Keith White	PTC EZ PASS AUTO RE.	3/2/2025	3/6/2025	$ 35.00	4	$	140.00
15042	January 25 EHS LVL 1-Central	GIANT 6081	1/9/2025	3/6/2025	$ 114.84	56	$	6,431.04
15043	Central-Feb 25 EHS L1	GIANT 6081	2/13/2025	3/6/2025	$ 61.41	21	$	1,289.61
15044	Ezpass	PTC EZ PASS AUTO RE.	3/4/2025	3/19/2025	$ 35.00	15	$	525.00
15045	Ezpass	PTC EZ PASS AUTO RE.	3/8/2025	3/19/2025	$ 100.00	11	$	1,100.00
15046	Rodeo 2025	ALTA PIZZERIA AND PASTA H	2/26/2025	4/2/2025	$ 278.33	35	$	9,741.55
15047	Rodeo 2025	WALMART.COM	3/12/2025	4/2/2025	$ 86.26	21	$	1,811.46
15048	Safety Forum April 2025	MT AIRY HOTEL	4/2/2025	4/14/2025	$ 3,500.00	12	$	42,000.00
15049	Nik Stella	SP JENNYS GIFT	4/4/2025	4/14/2025	$ 207.26	10	$	2,072.60
15050	Nik Stella	PENNSYLVANIA DUTCH BASKE	4/4/2025	4/14/2025	$ 131.75	10	$	1,317.50
15051	Rodeo 2025	AMAZON MKTPL*LC4FP6FA3	4/2/2025	5/22/2025	$ 33.04	50	$	1,652.00
15052	Rodeo 2025	AMAZON RETA* VY8BD1VX3	4/11/2025	5/22/2025	$ 20.72	41	$	849.52
15053	Rodeo 2025	AMAZON MKTPL*BA0ET6W83	4/3/2025	5/22/2025	$ 69.05	49	$	3,383.45
15054	Rodeo 2025	WM SUPERCENTER #1794	4/8/2025	5/22/2025	$ 297.44	44	$	13,087.36
15055	Rodeo 2025	GIANT 6287	3/24/2025	5/22/2025	$ 69.73	59	$	4,114.07
15056	Rodeo 2025	GIANT 6081	3/26/2025	5/22/2025	$ 46.06	57	$	2,625.42
15057	Rodeo 2025	SLICE*ALTAPIZZERIAPAST	4/23/2025	5/22/2025	$ 250.83	29	$	7,274.07
15058	Rodeo 2025	ALTA PIZZERIA AND PASTA H	4/23/2025	5/22/2025	$ 19.72	29	$	571.88
15059	Rodeo 2025	DOLLAR-GENERAL #9632	5/7/2025	5/22/2025	$ 20.98	15	$	314.70
15060	EHS March/April 25	GIANT 6081	4/10/2025	5/15/2025	$ 90.22	35	$	3,157.70
15061	EHS March/April 25	GIANT 6081	3/13/2025	5/15/2025	$ 103.92	63	$	6,546.96
15062	2025 Spring Safety Forum	MT AIRY HOTEL	4/23/2025	5/15/2025	$ 1,216.14	22	$	26,755.08
15063	2025 Spring Safety Forum	MT AIRY HOTEL	4/16/2025	5/15/2025	$ 2,016.14	29	$	58,468.06
15064	Tim Lloyd	DALO'S BAKERY	4/17/2025	6/4/2025	$ 75.00	48	$	3,600.00
15065	Tim Lloyd	AMAZON MKTPL*0U2JE6L63	4/19/2025	6/4/2025	$ 127.57	46	$	5,868.22
15066	K.White Ezpass	PTC EZ PASS AUTO RE.	4/25/2025	5/12/2025	$ 100.00	17	$	1,700.00
15067	ISA Conference	PENN-DEL OF ISA	1/16/2025	2/3/2025	$ 375.00	18	$	6,750.00
15068	Notary Exam	WL *VUE*TESTING EXAM	1/16/2025	2/3/2025	$ 65.00	18	$	1,170.00
15069	Storm meals/snacks	CALABRIAS PIZZA AND RESTA	3/6/2025	3/24/2025	$ 24.00	18	$	432.00
15070	Sharp_February 2025		1/14/2025	3/4/2025	$ 40.60	49	$	1,989.40
15071	Sharp_February 2025		2/18/2025	3/4/2025	$ 40.60	14	$	568.40
15072	Sharp_February 2025		2/27/2025	3/4/2025	$ 40.60	5	$	203.00
15073	Sharp_April 2025		3/11/2025	4/30/2025	$ 72.80	50	$	3,640.00
15074	Sharp_April 2025	PA Turnpike	3/11/2025	4/30/2025	$ 15.58	50	$	779.00
15075	Sharp_April 2025		3/25/2025	4/30/2025	$ 40.60	36	$	1,461.60
15076	Sharp_April 2025		4/8/2025	4/30/2025	$ 40.60	22	$	893.20
15077	Sharp_April 2025		4/22/2025	4/30/2025	$ 85.40	8	$	683.20
15078	Sharp_April 2025	PA Turnpike	4/22/2025	4/30/2025	$ 12.00	8	$	96.00
15079	Sharp_April 2025		4/24/2025	4/30/2025	$ 82.60	6	$	495.60
15080	Sharp_April 2025	PA Turnpike	4/24/2025	4/30/2025	$ 4.35	6	$	26.10
15081	John Shattah	WEIS MARKETS 195	2/12/2025	2/25/2025	$ 5.13	13	$	66.69
15082	John Shattah	WEIS MARKETS 195	2/12/2025	2/25/2025	$ 5.13	13	$	66.69
15083	John Shattah	WEIS MARKETS 195	2/27/2025	3/21/2025	$ 5.86	22	$	128.92
15084	Mileage Reimbursement - 3/26/25		3/26/2025	3/26/2025	$ 63.00	0	$	-
15085	Mileage Reimbursement - 4/8/25		4/8/2025	4/16/2025	$ 21.00	8	$	168.00
15086	John Shattah		4/21/2025	4/23/2025	$ 63.00	2	$	126.00
15087	John Shattah		5/13/2025	5/27/2025	$ 78.40	14	$	1,097.60
15088	Mileage to Safety All Hands		1/8/2025	1/30/2025	$ 116.20	22	$	2,556.40
15089	Mileage to Safety All Hands	ez pass	1/8/2025	1/30/2025	$ 12.00	22	$	264.00
15090	Mileage to Storm Drill		1/28/2025	1/31/2025	$ 114.80	3	$	344.40
15091	Mileage to Storm Drill	ez pass	1/28/2025	1/31/2025	$ 12.00	3	$	36.00
15092	Mileage Walkdown		2/20/2025	3/4/2025	$ 54.60	12	$	655.20
15093	Mileage to Storm Drill		2/24/2025	3/4/2025	$ 114.80	8	$	918.40
15094	Mileage to Storm Drill	ez pass	2/24/2025	3/4/2025	$ 12.00	8	$	96.00
15095	Storm Support 3/6		3/6/2025	4/16/2025	$ 114.80	41	$	4,706.80
15096	Storm Support 3/6	ez pass	3/6/2025	4/16/2025	$ 12.00	41	$	492.00
15097	Mileage to Storm Drill		3/26/2025	4/16/2025	$ 114.80	21	$	2,410.80
15098	Mileage to Storm Drill	ez pass	3/26/2025	4/16/2025	$ 12.00	21	$	252.00
15099	Empowering Equity Meeting		3/24/2025	4/16/2025	$ 23.80	23	$	547.40
15100	Leadership Meeting		4/2/2025	4/16/2025	$ 118.30	14	$	1,656.20
15101	Leadership Meeting	ez pass	4/2/2025	4/16/2025	$ 12.00	14	$	168.00
15102	Mileage to Storm Drill		4/30/2025	5/8/2025	$ 114.80	8	$	918.40
15103	Mileage to Storm Drill	ez pass	4/30/2025	5/8/2025	$ 12.00	8	$	96.00
15104	Saucon Valley WO 13894096		5/2/2025	5/8/2025	$ 133.70	6	$	802.20
15105	Saucon Valley WO 13894096	ez pass	5/2/2025	5/8/2025	$ 12.00	6	$	72.00
15106	Saucon Valley Site Visit		5/12/2025	6/3/2025	$ 136.50	22	$	3,003.00
15107	Saucon Valley Site Visit	ez pass	5/12/2025	6/3/2025	$ 12.00	22	$	264.00
15108	All Hands		5/13/2025	5/23/2025	$ 117.60	10	$	1,176.00

15109	April 2025 Miles		4/22/2025	5/13/2025	$ 140.00	21	$ 2,940.00
15110	April 2025 Miles		4/15/2025	5/13/2025	$ 127.40	28	$ 3,567.20
15111	April 2025 Miles		4/7/2025	5/13/2025	$ 49.00	36	$ 1,764.00
15112	April 2025 Miles		3/28/2025	5/13/2025	$ 49.00	46	$ 2,254.00
15113	Ron Shepherd	COOPERSBURG DINER	12/17/2024	1/3/2025	$ 33.69	17	$ 572.73
15114	Ron Shepherd	FIESTA MEXICO GRILLE	1/8/2025	1/15/2025	$ 45.26	7	$ 316.82
15115	Ron Shepherd	TST*GILLIGANS BAR & GRI	1/7/2025	1/15/2025	$ 35.68	8	$ 285.44
15116	Ron Shepherd	Hilton Hotels	1/7/2025	1/15/2025	$ 140.06	8	$ 1,120.48
15117	Ron Shepherd	Hilton Hotels	1/7/2025	1/15/2025	$ 15.40	8	$ 123.20
15118	Ron Shepherd	SAL'S PIZZA	1/23/2025	1/30/2025	$ 25.21	7	$ 176.47
15119	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/22/2025	1/30/2025	$ 168.31	8	$ 1,346.48
15120	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/22/2025	1/30/2025	$ 30.83	8	$ 246.64
15121	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/23/2025	1/30/2025	$ 168.56	7	$ 1,179.92
15122	Ron Shepherd	HOMEWOOD SUITES BY HILTON	1/23/2025	1/30/2025	$ 16.85	7	$ 117.95
15123	Ron Shepherd	TOP OF THE 80'S	1/26/2025	2/6/2025	$ 45.58	11	$ 501.38
15124	Ron Shepherd	Hampton Inns	1/26/2025	2/6/2025	$ 140.06	11	$ 1,540.66
15125	Ron Shepherd	Hampton Inns	1/26/2025	2/6/2025	$ 15.40	11	$ 169.40
15126	Ron Shepherd	TST*GILLIGANS BAR & GRI	1/27/2025	2/13/2025	$ 45.35	17	$ 770.95
15127	Ron Shepherd	Hilton Hotels	1/27/2025	2/13/2025	$ 170.38	17	$ 2,896.46
15128	Ron Shepherd	Hilton Hotels	1/27/2025	2/13/2025	$ 18.74	17	$ 318.58
15129	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/3/2025	2/18/2025	$ 167.32	15	$ 2,509.80
15130	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/3/2025	2/18/2025	$ 16.73	15	$ 250.95
15131	Ron Shepherd	COOPERSBURG DINER	2/5/2025	2/18/2025	$ 20.87	13	$ 271.31
15132	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/5/2025	2/18/2025	$ 159.80	13	$ 2,077.40
15133	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/5/2025	2/18/2025	$ 15.98	13	$ 207.74
15134	Ron Shepherd	COOPERSBURG DINER	2/10/2025	2/18/2025	$ 12.87	8	$ 102.96
15135	Ron Shepherd	SAL'S PIZZA	2/11/2025	2/18/2025	$ 47.11	7	$ 329.77
15136	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/10/2025	2/18/2025	$ 158.86	8	$ 1,270.88
15137	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/10/2025	2/18/2025	$ 15.88	8	$ 127.04
15138	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/11/2025	2/18/2025	$ 158.86	7	$ 1,112.02
15139	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/11/2025	2/18/2025	$ 15.88	7	$ 111.16
15140	Ron Shepherd	SAL'S PIZZA	2/17/2025	2/25/2025	$ 27.75	8	$ 222.00
15141	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/17/2025	2/25/2025	$ 158.86	8	$ 1,270.88
15142	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/17/2025	2/25/2025	$ 15.88	8	$ 127.04
15143	Ron Shepherd	TST*GILLIGANS BAR & GRI	2/18/2025	2/25/2025	$ 46.15	7	$ 323.05
15144	Ron Shepherd	Hilton Hotels	2/18/2025	2/25/2025	$ 140.06	7	$ 980.42
15145	Ron Shepherd	Hilton Hotels	2/18/2025	2/25/2025	$ 15.40	7	$ 107.80
15146	Ron Shepherd	Hampton Inns	2/20/2025	3/8/2025	$ 155.82	16	$ 2,493.12
15147	Ron Shepherd	Hampton Inns	2/20/2025	3/8/2025	$ 17.14	16	$ 274.24
15148	Ron Shepherd	SAL'S PIZZA	2/25/2025	3/8/2025	$ 15.26	11	$ 167.86
15149	Ron Shepherd	COOPERSBURG DINER	2/24/2025	3/8/2025	$ 17.05	12	$ 204.60
15150	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/24/2025	3/8/2025	$ 196.46	12	$ 2,357.52
15151	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/24/2025	3/8/2025	$ 19.65	12	$ 235.80
15152	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/25/2025	3/8/2025	$ 204.82	11	$ 2,253.02
15153	Ron Shepherd	HOMEWOOD SUITES BY HILTON	2/25/2025	3/8/2025	$ 20.48	11	$ 225.28
15154	Ron Shepherd	AT&T 10681 10681	3/6/2025	3/14/2025	$ 114.46	8	$ 915.68
15155	Ron Shepherd	COOPERSBURG DINER	3/5/2025	3/14/2025	$ 36.78	9	$ 331.02
15156	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/5/2025	3/14/2025	$ 149.46	9	$ 1,345.14
15157	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/5/2025	3/14/2025	$ 14.95	9	$ 134.55
15158	Ron Shepherd	140TH MTG* 66NWNPXTDLK	3/7/2025	3/14/2025	$ 1,000.00	7	$ 7,000.00
15159	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$ 9.99	10	$ 99.90
15160	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$ 702.86	10	$ 7,028.60
15161	Ron Shepherd	DELAWARE LIMO	3/4/2025	3/14/2025	$ 185.00	10	$ 1,850.00
15162	Ron Shepherd	DELAWARE LIMO	3/4/2025	3/14/2025	$ 165.00	10	$ 1,650.00
15163	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$ 24.99	10	$ 249.90
15164	Ron Shepherd	Delta Air Lines	3/4/2025	3/14/2025	$ 39.99	10	$ 399.90
15165	Ron Shepherd	EXPEDIA 73046614410036	3/4/2025	3/14/2025	$ 40.00	10	$ 400.00
15166	Ron Shepherd	Hertz	3/5/2025	3/14/2025	$ 216.35	9	$ 1,947.15
15167	Ron Shepherd	American Airlines	3/7/2025	3/14/2025	$ 146.25	7	$ 1,023.75
15168	Ron Shepherd	American Airlines	3/7/2025	3/14/2025	$ 465.67	7	$ 3,259.69
15169	Ron Shepherd	TOP OF THE 80'S	3/11/2025	3/17/2025	$ 59.30	6	$ 355.80
15170	Ron Shepherd	FABIOS RESTAURANT	3/10/2025	3/17/2025	$ 18.09	7	$ 126.63
15171	Ron Shepherd	Hampton Inns	3/10/2025	3/17/2025	$ 121.26	7	$ 848.82
15172	Ron Shepherd	Hampton Inns	3/10/2025	3/17/2025	$ 13.34	7	$ 93.38
15173	Ron Shepherd	Hampton Inns	3/11/2025	3/17/2025	$ 185.22	6	$ 1,111.32
15174	Ron Shepherd	Hampton Inns	3/11/2025	3/17/2025	$ 20.37	6	$ 122.22
15175	Ron Shepherd	SAL'S PIZZA	3/17/2025	3/24/2025	$ 40.72	7	$ 285.04
15176	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/17/2025	3/24/2025	$ 149.46	7	$ 1,046.22
15177	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/17/2025	3/24/2025	$ 14.95	7	$ 104.65
15178	Ron Shepherd	COOPERSBURG DINER	3/12/2025	3/24/2025	$ 16.48	12	$ 197.76
15179	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/12/2025	3/24/2025	$ 158.88	12	$ 1,906.56
15180	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/12/2025	3/24/2025	$ 15.89	12	$ 190.68
15181	Ron Shepherd	DELAWARE LIMO	3/14/2025	3/24/2025	$ 185.00	10	$ 1,850.00
15182	Ron Shepherd	DELAWARE LIMO	3/14/2025	3/24/2025	$ 165.00	10	$ 1,650.00
15183	Ron Shepherd	COOPERSBURG DINER	3/18/2025	3/31/2025	$ 17.05	13	$ 221.65
15184	Ron Shepherd	MERCATINO ITALIANO QUAKER	3/19/2025	3/31/2025	$ 32.67	12	$ 392.04
15185	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/18/2025	3/31/2025	$ 149.00	13	$ 1,937.00
15186	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/18/2025	3/31/2025	$ 14.90	13	$ 193.70
15187	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/19/2025	3/31/2025	$ 149.00	12	$ 1,788.00
15188	Ron Shepherd	HOMEWOOD SUITES BY HILTON	3/19/2025	3/31/2025	$ 14.90	12	$ 178.80
15189	Ron Shepherd	Delta Air Lines	3/23/2025	3/31/2025	$ 35.00	8	$ 280.00
15190	Ron Shepherd	GRAND MARRIOTT	3/23/2025	3/31/2025	$ 519.68	8	$ 4,157.44
15191	Ron Shepherd	GRAND MARRIOTT	3/24/2025	3/31/2025	$ 519.68	7	$ 3,637.76
15192	Ron Shepherd	GRAND MARRIOTT	3/25/2025	3/31/2025	$ 519.68	6	$ 3,118.08
15193	Ron Shepherd	Delta Air Lines	3/26/2025	4/5/2025	$ 35.00	10	$ 350.00
15194	Ron Shepherd	Dollar	3/26/2025	4/5/2025	$ 44.25	10	$ 442.50
15195	Ron Shepherd	EXPEDIA 73066807660894	3/28/2025	4/5/2025	$ 30.00	8	$ 240.00
15196	Ron Shepherd	TST* BANDANAS - ST. JOSEP	4/1/2025	4/5/2025	$ 70.49	4	$ 281.96
15197	Ron Shepherd	AUNTIE ANNE'S #CT120	4/3/2025	4/7/2025	$ 16.64	4	$ 66.56
15198	Ron Shepherd	MCDONALD'S F17274	4/3/2025	4/7/2025	$ 11.82	4	$ 47.28
15199	Ron Shepherd	MADE IN KC FOOD HALL	4/2/2025	4/7/2025	$ 22.10	5	$ 110.50
15200	Ron Shepherd	Hertz	4/2/2025	4/7/2025	$ 280.97	5	$ 1,404.85
15201	Ron Shepherd	PHILLY PRETZEL FACTORY	3/31/2025	4/7/2025	$ 18.19	7	$ 127.33
15202	Ron Shepherd	Fairfield Inns	3/31/2025	4/7/2025	$ 150.00	7	$ 1,050.00
15203	Ron Shepherd	Fairfield Inns	3/31/2025	4/7/2025	$ 25.05	7	$ 175.35
15204	Ron Shepherd	Fairfield Inns	4/1/2025	4/7/2025	$ 150.00	6	$ 900.00
15205	Ron Shepherd	Fairfield Inns	4/1/2025	4/7/2025	$ 25.05	6	$ 150.30
15206	Ron Shepherd	Hilton Hotels	4/2/2025	4/11/2025	$ 296.10	9	$ 2,664.90
15207	Ron Shepherd	Hilton Hotels	4/2/2025	4/11/2025	$ 91.00	9	$ 819.00
15208	Ron Shepherd	COOPERSBURG DINER	4/7/2025	4/14/2025	$ 20.87	7	$ 146.09
15209	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/7/2025	4/14/2025	$ 214.62	7	$ 1,502.34
15210	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/7/2025	4/14/2025	$ 21.46	7	$ 150.22
15211	Ron Shepherd	COOPERSBURG DINER	4/16/2025	5/1/2025	$ 12.67	15	$ 190.05
15212	Ron Shepherd	SAL'S PIZZA	4/15/2025	5/1/2025	$ 27.14	16	$ 434.24
15213	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/15/2025	5/1/2025	$ 177.91	16	$ 2,846.56
15214	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/15/2025	5/1/2025	$ 17.79	16	$ 284.64
15215	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/16/2025	5/1/2025	$ 168.26	15	$ 2,523.90
15216	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/16/2025	5/1/2025	$ 16.83	15	$ 252.45
15217	Ron Shepherd	SAL'S PIZZA	4/23/2025	5/1/2025	$ 34.87	8	$ 278.96
15218	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/23/2025	5/1/2025	$ 167.32	8	$ 1,338.56
15219	Ron Shepherd	HOMEWOOD SUITES BY HILTON	4/23/2025	5/1/2025	$ 16.73	8	$ 133.84
15220	Ron Shepherd	WAWA 8162	4/22/2025	5/5/2025	$ 36.33	13	$ 472.29
15221	Ron Shepherd	MT AIRY HOTEL	4/22/2025	5/5/2025	$ 45.05	13	$ 585.65

15222	Ron Shepherd	HTL*MOUNTAIRYCASIN	4/22/2025	5/5/2025	$	158.80	13	$ 2,064.40
15223	Ron Shepherd	HTL*MOUNTAIRYCASIN	4/22/2025	5/5/2025	$	37.05	13	$ 481.65
15224	Ron Shepherd	TST*STUFFED TO THE GRILL	4/29/2025	5/5/2025	$	31.46	6	$ 188.76
15225	Ron Shepherd	HILTON GARDEN INN	4/29/2025	5/5/2025	$	155.57	6	$ 933.42
15226	Ron Shepherd	HILTON GARDEN INN	4/29/2025	5/5/2025	$	15.55	6	$ 93.30
15227	Ron Shepherd	COOPERSBURG DINER	5/19/2025	5/27/2025	$	18.32	8	$ 146.56
15228	Ron Shepherd	HOMEWOOD SUITES BY HILTON	5/19/2025	5/27/2025	$	221.84	8	$ 1,774.72
15229	Ron Shepherd	HOMEWOOD SUITES BY HILTON	5/19/2025	5/27/2025	$	22.18	8	$ 177.44
15230	Ron Shepherd	COOPERSBURG DINER	6/11/2025	6/25/2025	$	18.32	14	$ 256.48
15231	Ron Shepherd	COOPERSBURG DINER	6/10/2025	6/25/2025	$	20.30	15	$ 304.50
15232	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/10/2025	6/25/2025	$	177.66	15	$ 2,664.90
15233	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/10/2025	6/25/2025	$	17.77	15	$ 266.55
15234	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/11/2025	6/25/2025	$	243.51	14	$ 3,409.14
15235	Ron Shepherd	HOMEWOOD SUITES BY HILTON	6/11/2025	6/25/2025	$	24.35	14	$ 340.90
15236	Driving for storm drill		1/7/2025	1/24/2025	$	114.10	17	$ 1,939.70
15237	Driving for safety meeting		1/8/2025	1/24/2025	$	116.20	16	$ 1,859.20
15238	Driving weeks of 2/10 and 2/17		2/13/2025	2/20/2025	$	51.10	7	$ 357.70
15239	Driving weeks of 2/10 and 2/17		2/17/2025	2/20/2025	$	121.80	3	$ 365.40
15240	Driving weeks of 2/10 and 2/17		2/19/2025	2/20/2025	$	118.30	1	$ 118.30
15241	Driving week of 2/24		2/25/2025	2/28/2025	$	115.50	3	$ 346.50
15242	Driving week of 3/3		3/5/2025	3/7/2025	$	116.20	2	$ 232.40
15243	Driving week of 3/17		3/17/2025	3/21/2025	$	114.80	4	$ 459.20
15244	Driving week of 4/14		4/16/2025	4/18/2025	$	114.10	2	$ 228.20
15245	Driving week of 4/28		5/1/2025	5/2/2025	$	114.10	1	$ 114.10
15246	Driving week of 5/5		5/7/2025	5/16/2025	$	114.10	9	$ 1,026.90
15247	Driving week of 5/19		5/20/2025	5/29/2025	$	52.50	9	$ 472.50
15248	Driving week of 5/19		5/21/2025	5/29/2025	$	52.50	8	$ 420.00
15249	Driving week of 5/19	PA E-ZPass	5/20/2025	5/29/2025	$	5.90	9	$ 53.10
15250	Driving week of 5/19	PA E-ZPass	5/21/2025	5/29/2025	$	5.90	8	$ 47.20
15251	Driving week of 5/26		5/27/2025	5/30/2025	$	51.80	3	$ 155.40
15252	Driving week of 5/26		5/30/2025	5/30/2025	$	114.10	0	$ -
15253	Driving week of 5/26	PA E-ZPass	5/27/2025	5/30/2025	$	2.95	3	$ 8.85
15254	Driving week of 6/2		6/3/2025	6/9/2025	$	51.80	6	$ 310.80
15255	Driving week of 6/2	PA E-ZPass	6/3/2025	6/9/2025	$	2.95	6	$ 17.70
15256	Driving week of 6/2		6/5/2025	6/9/2025	$	118.30	4	$ 473.20
15257	Driving week of 6/9		6/10/2025	6/13/2025	$	53.90	3	$ 161.70
15258	Driving week of 6/9	PA E-ZPass	6/10/2025	6/13/2025	$	5.90	3	$ 17.70
15259	Driving week of 6/16		6/17/2025	6/27/2025	$	52.50	10	$ 525.00
15260	Driving week of 6/16	PA E-ZPass	6/17/2025	6/27/2025	$	5.90	10	$ 59.00
15261	Driving week of 6/16		6/19/2025	6/27/2025	$	115.50	8	$ 924.00
15262	DJS 2_6_2025	PTC EZPASS CSC WEB IVR	1/21/2025	2/11/2025	$	60.80	21	$ 1,276.80
15263	DJS 2_6_2025	PTC EZ PASS CSC	1/21/2025	2/11/2025	$	101.90	21	$ 2,139.90
15264	DJS 2_6_2025	PTC EZPASS CSC WEB IVR	1/21/2025	2/11/2025	$	26.90	21	$ 564.90
15265	DJS 2_6_2025 2	TST*CALI BURRITO	1/30/2025	2/11/2025	$	85.93	12	$ 1,031.16
15266	DJS 2_6_2025 3	HOTEL ROCK LITITZ	1/10/2025	2/13/2025	$	209.00	34	$ 7,106.00
15267	DJS 2_6_2025 3	HOTEL ROCK LITITZ	1/10/2025	2/13/2025	$	22.99	34	$ 781.66
15268	DJS 2_24_2025	UTILITY BUSINESS MEDIA	2/11/2025	2/24/2025	$	1,399.00	13	$ 18,187.00
15269	DJS 4_7_2025	PTC EZPASS CSC WEB IVR	3/30/2025	4/11/2025	$	2.00	12	$ 24.00
15270	DJS 4_7_2025	PTC EZPASS CSC WEB IVR	3/30/2025	4/11/2025	$	24.00	12	$ 288.00
15271	DJS 4_7_2025	PTC EZPASS CSC WEB IVR	3/30/2025	4/11/2025	$	64.60	12	$ 775.20
15272	DJS 4_7_2025 2	PTC EZ PASS AUTO RE.	3/13/2025	5/5/2025	$	35.00	53	$ 1,855.00
15273	DJS 4_7_2025 2	PTC EZ PASS AUTO RE.	3/22/2025	5/5/2025	$	35.00	44	$ 1,540.00
15274	DJS 4_7_2025 2	MISSION BBQ LANCASTER-STO	3/26/2025	5/5/2025	$	18.17	40	$ 726.80
15275	DJS 4_7_2025 2	Holiday Inn	3/10/2025	5/5/2025	$	124.32	56	$ 6,961.92
15276	DJS 4_7_2025 3	Dunkin Donuts	2/17/2025	4/11/2025	$	44.50	53	$ 2,358.50
15277	DJS 4_7_2025 4	Luna's Pizzeria	2/19/2025	5/5/2025	$	90.00	75	$ 6,750.00
15278	DJS 4_7_2025 4	WEGMANS ALLENTOWN #79	3/27/2025	5/5/2025	$	111.43	39	$ 4,345.77
15279	DJS 4_7_2025 5	American Airlines	2/24/2025	4/11/2025	$	493.97	46	$ 22,722.62
15280	DJS 4_7_2025 5	AGENT FEE 8900901837046	2/24/2025	4/11/2025	$	3.00	46	$ 138.00
15281	DJS 5_19_2025	LYFT *RIDE THU 4PM	5/2/2025	5/21/2025	$	16.88	19	$ 320.72
15282	DJS 5_19_2025	American Airlines	5/1/2025	5/21/2025	$	40.00	20	$ 800.00
15283	DJS 5_19_2025	CHARLESTON AIRPORT	5/1/2025	5/21/2025	$	22.53	20	$ 450.60
15284	DJS 5_19_2025	MAGNOLIAS	4/28/2025	5/21/2025	$	37.08	23	$ 852.84
15285	DJS 5_19_2025	UBER *TRIP	4/27/2025	5/21/2025	$	16.21	24	$ 389.04
15286	DJS 5_19_2025	THEPARKINGSPOT-ECW775	4/25/2025	5/21/2025	$	115.00	26	$ 2,990.00
15287	DJS 5_19_2025	Embassy Suites	4/28/2025	5/21/2025	$	184.00	23	$ 4,232.00
15288	DJS 5_19_2025	Embassy Suites	4/28/2025	5/21/2025	$	27.94	23	$ 642.62
15289	DJS 5_19_2025	Embassy Suites	4/29/2025	5/21/2025	$	184.00	22	$ 4,048.00
15290	DJS 5_19_2025	Embassy Suites	4/29/2025	5/21/2025	$	27.94	22	$ 614.68
15291	DJS 5_19_2025	Embassy Suites	4/30/2025	5/21/2025	$	184.00	21	$ 3,864.00
15292	DJS 5_19_2025	Embassy Suites	4/30/2025	5/21/2025	$	27.94	21	$ 586.74
15293	DJS 5_19_2025	American Airlines	4/27/2025	5/21/2025	$	40.00	24	$ 960.00
15294	DJS 5_19_2025	Poogan's Smokehouse	5/1/2025	5/21/2025	$	22.71	20	$ 454.20
15295	DJS 5_19_2025 2	BIAGGIO PIZZERIA FAMILY R	5/12/2025	5/27/2025	$	52.31	15	$ 784.65
15296	DJS 5_19_2025 2	BIAGGIO PIZZERIA FAMILY R	5/6/2025	5/27/2025	$	178.43	21	$ 3,747.03
15297	DJS 5_19_2025 2	PPL CATER	5/7/2025	5/27/2025	$	693.03	20	$ 13,860.60
15298	DJS 5_19_2025 3	PTC EZ PASS AUTO RE.	4/29/2025	5/21/2025	$	150.00	22	$ 3,300.00
15299	DJS 5_19_2025 4	PPL CATER	4/18/2025	5/27/2025	$	619.62	39	$ 24,165.18
15300	Storm snacks & drinks	Pilot	11/24/2024	2/27/2025	$	25.80	95	$ 2,451.00
15301	Lunches during Smith Driving	Gourmet Buffet & Grill	2/27/2025	3/6/2025	$	14.29	7	$ 100.03
15302	Lunches during Smith Driving	Chick Fil A	2/24/2025	3/6/2025	$	17.69	10	$ 176.90
15303	Lunches during Smith Driving	Mission BBQ	2/25/2025	3/6/2025	$	25.00	9	$ 225.00
15304	Lunches during Smith Driving	Wallys Deli	2/26/2025	3/6/2025	$	22.38	8	$ 179.04
15305	Miles Reimbursement		6/13/2025	6/16/2025	$	70.00	3	$ 210.00
15306	Travel to LEHSC		1/27/2025	1/30/2025	$	87.50	3	$ 262.50
15307	Travel to LEHSC		2/24/2025	3/12/2025	$	87.50	16	$ 1,400.00
15308	Travel to LEHSC		3/26/2025	4/7/2025	$	87.50	12	$ 1,050.00
15309	Travel to LEHSC for April		4/30/2025	5/8/2025	$	87.50	8	$ 700.00
15310	Travel to LANSC (Jan -April)		1/9/2025	5/8/2025	$	8.40	119	$ 999.60
15311	Travel to LANSC (Jan -April)		1/15/2025	5/8/2025	$	8.40	113	$ 949.20
15312	Travel to LANSC (Jan -April)		1/31/2025	5/8/2025	$	8.40	97	$ 814.80
15313	Travel to LANSC (Jan -April)		2/28/2025	5/8/2025	$	8.40	69	$ 579.60
15314	Travel to LANSC (Jan -April)		3/3/2025	5/8/2025	$	8.40	66	$ 554.40
15315	Travel to LANSC (Jan -April)		3/6/2025	5/8/2025	$	8.40	63	$ 529.20
15316	Travel to LANSC (Jan -April)		3/13/2025	5/8/2025	$	8.40	56	$ 470.40
15317	Travel to LANSC (Jan -April)		3/20/2025	5/8/2025	$	8.40	49	$ 411.60
15318	Travel to LANSC (Jan -April)		3/26/2025	5/8/2025	$	8.40	43	$ 361.20
15319	Travel to LANSC (Jan -April)		3/31/2025	5/8/2025	$	8.40	38	$ 319.20
15320	Travel to LANSC (Jan -April)		4/8/2025	5/8/2025	$	8.40	30	$ 252.00
15321	Travel to LANSC (Jan -April)		4/15/2025	5/8/2025	$	8.40	23	$ 193.20
15322	Travel to LANSC (Jan -April)		4/22/2025	5/8/2025	$	8.40	16	$ 134.40
15323	Travel to LANSC (Jan -April)		4/29/2025	5/8/2025	$	8.40	9	$ 75.60
15324	Travel to LEHSC for Storm		5/31/2025	6/2/2025	$	87.50	2	$ 175.00
15325	Travel to LEHSC for Storm		6/1/2025	6/2/2025	$	87.50	1	$ 87.50
15326	MJS LANDEX EXPENSES	LANDEX.COM	4/29/2025	5/21/2025	$	9.25	22	$ 203.50
15327	MJS LANDEX EXPENSES	LANDEX.COM	4/23/2025	5/21/2025	$	9.25	28	$ 259.00
15328	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$	7.00	29	$ 203.00
15329	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$	9.25	29	$ 268.25
15330	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$	16.25	29	$ 471.25
15331	MJS LANDEX EXPENSES	LANDEX.COM	4/22/2025	5/21/2025	$	7.00	29	$ 203.00
15332	MJS LANDEX EXPENSES	LANDEX.COM	4/18/2025	5/21/2025	$	7.00	33	$ 231.00
15333	MJS LANDEX EXPENSES	LANDEX.COM	4/18/2025	5/21/2025	$	7.00	33	$ 231.00
15334	MJS LANDEX EXPENSES	LANDEX.COM	4/9/2025	5/21/2025	$	16.25	42	$ 682.50

15335	MJS LANDEX EXPENSES	LANDEX.COM	4/9/2025	5/21/2025	$ 17.50	42	$ 735.00
15336	MJS LANDEX EXPENSES	LANDEX.COM	4/8/2025	5/21/2025	$ 15.75	43	$ 677.25
15337	MJS LANDEX EXPENSES	LANDEX.COM	4/4/2025	5/21/2025	$ 9.25	47	$ 434.75
15338	MJS LANDEX EXPENSES	LANDEX.COM	4/4/2025	5/21/2025	$ 9.25	47	$ 434.75
15339	MJS LANDEX EXPENSES	LANDEX.COM	4/4/2025	5/21/2025	$ 15.75	47	$ 740.25
15340	MJS LANDEX EXPENSES	LANDEX.COM	4/2/2025	5/21/2025	$ 7.00	49	$ 343.00
15341	MJS LANDEX EXPENSES	LANDEX.COM	3/4/2025	5/21/2025	$ 49.50	78	$ 3,861.00
15342	MJS LANDEX EXPENSES	LANDEX.COM	3/4/2025	5/21/2025	$ 12.75	78	$ 994.50
15343	MJS LANDEX EXPENSES	LANDEX.COM	2/15/2025	5/21/2025	$ 7.00	95	$ 665.00
15344	MJS LANDEX EXPENSES	LANDEX.COM	1/30/2025	5/21/2025	$ 7.00	111	$ 777.00
15345	EZ Pass Replenish 01052025	PTC EZ PASS AUTO RE.	1/5/2025	2/21/2025	$ 15.08	47	$ 708.95
15346	EZ Pass Replenish 01052025	PTC EZ PASS AUTO RE.	1/5/2025	2/21/2025	$ 30.16	47	$ 1,417.47
15347	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 4.50	90	$ 405.00
15348	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 4.50	90	$ 405.00
15349	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 36.00	90	$ 3,240.00
15350	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 20.70	90	$ 1,863.00
15351	EZ Pass Replenish 02072025	PTC EZ PASS AUTO RE.	2/7/2025	5/8/2025	$ 18.00	90	$ 1,620.00
15352	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 9.00	55	$ 495.00
15353	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 9.00	55	$ 495.00
15354	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 4.50	55	$ 247.50
15355	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 1.80	55	$ 99.00
15356	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 9.90	55	$ 544.50
15357	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 6.30	55	$ 346.50
15358	EZ Pass Replenish 03142025	PTC EZ PASS AUTO RE.	3/14/2025	5/8/2025	$ 43.20	55	$ 2,376.00
15359	EZ Pass Replenish 04022025	PTC EZ PASS AUTO RE.	4/2/2025	5/8/2025	$ 56.70	36	$ 2,041.20
15360	EZ Pass Replenish 04022025	PTC EZ PASS AUTO RE.	4/2/2025	5/8/2025	$ 11.70	36	$ 421.20
15361	EZ Pass Replenish 04022025	PTC EZ PASS AUTO RE.	4/2/2025	5/8/2025	$ 7.20	36	$ 259.20
15362	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 16.20	55	$ 891.00
15363	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 32.40	55	$ 1,782.00
15364	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 10.80	55	$ 594.00
15365	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 7.20	55	$ 396.00
15366	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 7.20	55	$ 396.00
15367	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 10.80	55	$ 594.00
15368	EZ Pass Replenish 05022025	PTC EZ PASS AUTO RE.	5/2/2025	6/26/2025	$ 5.40	55	$ 297.00
15369	Mileage		5/6/2025	5/20/2025	$ 58.80	14	$ 823.20
15370	Mileage		5/15/2025	5/20/2025	$ 116.20	5	$ 581.00
15371	Mileage		5/21/2025	6/2/2025	$ 155.40	12	$ 1,864.80
15372	Mileage		5/27/2025	6/2/2025	$ 78.40	6	$ 470.40
15373	MARC January 2025 Class	PPL CATER	1/10/2025	1/28/2025	$ 1,218.47	18	$ 21,932.46
15374	MARC January 2025 Class	PPL CATER	1/10/2025	1/28/2025	$ 1,266.76	18	$ 22,801.68
15375	MARC January 2025 Class	PPL CATER	1/10/2025	1/28/2025	$ 1,226.48	18	$ 22,076.64
15376	Travel to Walberg		5/14/2025	6/5/2025	$ 103.60	22	$ 2,279.20
15377	Mileage reimbursement		12/18/2024	1/2/2025	$ 167.50	15	$ 2,512.50
15378	Mileage reimbursement		12/23/2024	1/2/2025	$ 167.50	10	$ 1,675.00
15379	Hotel	Fairfield Inns	1/5/2025	1/24/2025	$ 143.00	19	$ 2,717.00
15380	Storm meals/snacks/Safety/Supv m	DUNKIN #342918 Q35	2/3/2025	3/5/2025	$ 100.98	30	$ 3,029.40
15381	Storm meals/snacks/Safety/Supv m	DD/BR #337322 Q35	11/23/2024	3/5/2025	$ 20.14	102	$ 2,054.28
15382	Storm meals/snacks/Safety/Supv m	MCDONALD'S F4258	11/24/2024	3/5/2025	$ 10.06	101	$ 1,016.06
15383	Storm meals/snacks/Safety/Supv m	MIRABITO128HAWLEY-LORDS	11/24/2024	3/5/2025	$ 19.15	101	$ 1,934.15
15384	Storm meals/snacks/Safety/Supv m	CAROUSEL DAIRY BAR & CAFE	11/22/2024	3/5/2025	$ 42.46	103	$ 4,373.38
15385	Storm meals/snacks/Safety/Supv m	TWO GUYS FROM ITALY EXPRE	11/25/2024	3/5/2025	$ 8.48	100	$ 848.00
15386	Storm meals/snacks/Safety/Supv m	TRIPLETS FAMILY DINER	11/27/2024	3/5/2025	$ 81.40	98	$ 7,977.20
15387	Storm meals/snacks/Safety/Supv m	WEIS MARKETS 166	1/15/2025	3/5/2025	$ 152.97	49	$ 7,495.53
15388	Spirit Trnq / Storm	T2* ATOWN PARKING AUTH	3/7/2025	3/14/2025	$ 43.00	7	$ 301.00
15389	Spirit Trnq / Storm	ALLENTOWN PARKING-KIOSK 1	2/25/2025	3/14/2025	$ 80.00	17	$ 1,360.00
15390	Spirit Trnq / Storm	ALLENTOWN PARKING KIOSK 2	2/24/2025	3/14/2025	$ 4.00	18	$ 72.00
15391	Spirit Trnq / Storm	MCDONALD'S F4258	11/25/2024	3/14/2025	$ 7.82	109	$ 852.38
15392	Spirit Trnq / Storm	Fairfield Inns	11/22/2024	3/14/2025	$ 163.00	112	$ 18,256.00
15393	Spirit Trnq / Storm	Fairfield Inns	11/21/2024	3/14/2025	$ 9.78	113	$ 1,105.14
15394	Spirit Trnq / Storm	Fairfield Inns	11/21/2024	3/14/2025	$ 4.89	113	$ 552.57
15395	Spirit Trnq / Storm	RENAISSANCE ALLENTOWN	2/25/2025	3/14/2025	$ 176.00	17	$ 2,992.00
15396	Spirit Trnq / Storm	BOOKING.COM	11/22/2024	3/14/2025	$ 121.70	112	$ 13,630.40
15397	Spirit Trnq / Storm	MS* THEDARBY	11/23/2024	3/14/2025	$ 204.70	111	$ 22,721.70
15398	Storm meals/snacks	TRIPLETS FAMILY DINER	3/16/2025	3/24/2025	$ 176.39	8	$ 1,411.12
15399	Spirit trnq	RENAISSANCE ALLENTOWN	2/24/2025	3/24/2025	$ 352.00	28	$ 9,856.00
15400	Rooms for storms	Residence Inns	3/16/2025	3/26/2025	$ 117.00	10	$ 1,170.00
15401	Rooms for storms	Residence Inns	3/16/2025	3/26/2025	$ 8.19	10	$ 81.90
15402	Rooms for storms	Residence Inns	3/16/2025	3/26/2025	$ 7.02	10	$ 70.20
15403	Rooms for storms	Fairfield Inns	3/17/2025	3/26/2025	$ 164.59	9	$ 1,481.31
15404	Storm / NE Field Supv Mtq	TST* NINA'S DUNMORE	3/20/2025	3/26/2025	$ 171.40	6	$ 1,028.40
15405	Storm / NE Field Supv Mtq	TST*1818 DELI & CATERING	3/18/2025	3/26/2025	$ 54.52	8	$ 436.16
15406	Storm	Fairfield Inns	3/23/2025	3/31/2025	$ 134.07	8	$ 1,072.56
15407	BT Rescue Trnq	DUNKIN #364213 Q35	3/24/2025	3/31/2025	$ 58.62	7	$ 410.34
15408	Safety / Storm / Return	BILLY'S POCONO DINER	5/16/2025	6/10/2025	$ 257.89	25	$ 6,447.25
15409	Safety / Storm / Return	RED ROBIN - HAMBURG	5/1/2025	6/10/2025	$ 96.30	40	$ 3,852.00
15410	Safety / Storm / Return	BILLY'S POCONO DINER	4/30/2025	6/10/2025	$ 196.01	41	$ 8,036.41
15411	Safety / Storm / Return	DOMINO'S 9055	5/18/2025	6/10/2025	$ 52.87	23	$ 1,216.01
15412	Storm meals/snacks	TULLYS CLARKS SUMMIT	5/19/2025	6/2/2025	$ 159.96	14	$ 2,239.44
15413	NE Supv Mtq / Storm-room	TST*BARLEY CREEK BREWING	5/21/2025	6/10/2025	$ 353.70	20	$ 7,074.00
15414	NE Supv Mtq / Storm-room	Fairfield Inns	5/18/2025	6/10/2025	$ 136.00	23	$ 3,128.00
15415	NE Supv Mtq / Storm-room	Fairfield Inns	5/18/2025	6/10/2025	$ 8.16	23	$ 187.68
15416	NE Supv Mtq / Storm-room	Fairfield Inns	5/18/2025	6/10/2025	$ 4.08	23	$ 93.84
15417	Business Services luncheon	PPL CATER	1/16/2025	1/28/2025	$ 270.14	12	$ 3,241.68
15418	Business Services luncheon	RITE AID 00216	1/15/2025	1/28/2025	$ 7.99	13	$ 103.87
15419	Vehicle Cell Phone Mount	CELLULAR ACCESSORIES FOR	1/15/2025	2/5/2025	$ 29.94	21	$ 628.74
15420	Conference Registration	SOUTHEASTERN ELECTRIC	2/26/2025	3/5/2025	$ 325.00	7	$ 2,275.00
15421	Hotel Deposit	SANDESTIN GOLF AND BEA	2/26/2025	3/25/2025	$ 186.90	27	$ 5,046.30
15422	Airline Fare	American Airlines	2/26/2025	3/5/2025	$ 536.54	7	$ 3,755.78
15423	Airline Fare	AGENT FEE 8900901952985	2/26/2025	3/5/2025	$ 3.00	7	$ 21.00
15424	Lock for Gate	THE HOME DEPOT #4185	2/28/2025	3/18/2025	$ 39.20	18	$ 705.60
15425	EZ Pass Replenishment	PTC EZ PASS AUTO RE.	3/3/2025	3/18/2025	$ 280.00	15	$ 4,200.00
15426	Veq Meeting	DUNKIN #351908 Q35	3/27/2025	4/4/2025	$ 23.52	8	$ 188.16
15427	Hotel - SEE Conference	SANDESTIN GOLF AND BEA	4/7/2025	4/19/2025	$ 148.60	12	$ 1,783.20
15428	Hotel - SEE Conference	SANDESTIN GOLF AND BEA	4/8/2025	4/19/2025	$ 148.60	11	$ 1,634.60
15429	Hotel - SEE Conference	SANDESTIN GOLF AND BEA	4/9/2025	4/19/2025	$ 148.60	10	$ 1,486.00
15430	Team Building Breakfast	TST*CHRIS FAMILY RESTAU	2/14/2025	3/3/2025	$ 38.69	17	$ 657.73
15431	Storm Food	RAISING CANES 1017 MOB	2/14/2025	3/3/2025	$ 141.14	17	$ 2,399.38
15432	Let FISR Eat	SLICE OF ITALY	2/21/2025	3/7/2025	$ 101.36	14	$ 1,419.04
15433	Storm Food	RAISING CANE'S®	2/13/2025	3/7/2025	$ 141.14	22	$ 3,105.08
15434	Storm Food	EZCATER*MAMAS ITALIAN	3/5/2025	3/14/2025	$ 542.26	9	$ 4,880.34
15435	Let FISR Eat	BJ'S RESTAURANTS 594	4/8/2025	4/16/2025	$ 182.95	8	$ 1,463.60
15436	Storm Food	SLICE*SLICEOFITALY	4/16/2025	5/2/2025	$ 294.94	16	$ 4,719.04
15437	Storm Food	DUNKIN #353983 Q35	4/16/2025	5/6/2025	$ 232.98	20	$ 4,659.60
15438	S.E.E. Conference	Renaissance Mobile Riverview Plaza H	3/21/2025	5/5/2025	$ 370.00	45	$ 16,650.00
15439	S.E.E. Conference	American Airlines	3/21/2025	5/5/2025	$ 608.68	45	$ 27,390.60
15440	S.E.E. Conference	Renaissance Riverview Plaza	4/28/2025	5/5/2025	$ 169.00	7	$ 1,183.00
15441	S.E.E. Conference	Renaissance Riverview Plaza	4/28/2025	5/5/2025	$ 55.51	7	$ 388.57
15442	S.E.E. Conference	Renaissance Riverview Plaza	4/29/2025	5/5/2025	$ 169.00	6	$ 1,014.00
15443	S.E.E. Conference	Renaissance Riverview Plaza	4/29/2025	5/5/2025	$ 24.66	6	$ 147.96
15444	S.E.E. Conference	Renaissance Riverview Plaza	4/30/2025	5/5/2025	$ 169.00	5	$ 845.00
15445	S.E.E. Conference	Renaissance Riverview Plaza	4/30/2025	5/5/2025	$ 24.66	5	$ 123.30
15446	S.E.E. Conference	Lyft	4/28/2025	5/5/2025	$ 45.08	7	$ 315.56
15447	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$ 28.91	6	$ 173.46

15448	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$ 32.39	6	$	194.34
15449	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$ 9.90	6	$	59.40
15450	S.E.E. Conference	Lyft	4/29/2025	5/5/2025	$ 14.91	6	$	89.46
15451	S.E.E. Conference	Lyft	5/1/2025	5/5/2025	$ 39.47	4	$	157.88
15452	LV Phantoms	LEHIGH VALLEY PHANTOMS	4/11/2025	6/4/2025	$ 150.00	54	$	8,100.00
15453	LV Phantoms	PPL CENTER FOOD SERVIC	4/21/2025	6/4/2025	$ 1,516.16	44	$	66,711.04
15454	Let FISR Eat	SALADWORKS - ALLENTOWN -	5/2/2025	5/16/2025	$ 99.01	14	$	1,386.14
15455	Field Visit Mileage		5/8/2025	5/16/2025	$ 127.40	8	$	1,019.20
15456	Storm Food	TST*HOPS FOGELSVILLE HOT	5/18/2025	5/23/2025	$ 134.47	5	$	672.35
15457	Team Building Breakfast	CRACKER BARREL #291 FOGEL	5/23/2025	5/30/2025	$ 84.74	7	$	593.18
15458	Team Building Breakfast	TST*CHRIS FAMILY RESTAU	5/30/2025	6/16/2025	$ 60.15	17	$	1,022.55
15459	Let FISR Eat	JERSEY MIKES 8040	6/5/2025	6/16/2025	$ 418.49	11	$	4,603.39
15460	EHS meeting		1/14/2025	2/3/2025	$ 129.50	20	$	2,590.00
15461	Berks field visit		6/26/2025	6/28/2025	$ 48.30	2	$	96.60
15462	Remaining December Expenses	MARLEYS BREWERY AND GRILL	12/19/2024	1/28/2025	$ 169.36	40	$	6,774.40
15463	Remaining December Expenses		12/19/2024	1/28/2025	$ 34.17	40	$	1,366.80
15464	January Mileage + Expenses		1/7/2025	2/25/2025	$ 35.70	49	$	1,749.30
15465	January Mileage + Expenses		1/8/2025	2/25/2025	$ 114.80	48	$	5,510.40
15466	January Mileage + Expenses		1/10/2025	2/25/2025	$ 47.60	46	$	2,189.60
15467	January Mileage + Expenses		1/15/2025	2/25/2025	$ 75.60	41	$	3,099.60
15468	January Mileage + Expenses		1/17/2025	2/25/2025	$ 75.60	39	$	2,948.40
15469	January Mileage + Expenses		1/28/2025	2/25/2025	$ 91.00	28	$	2,548.00
15470	January Mileage + Expenses	ALTA PIZZERIA AND PASTA H	1/15/2025	2/25/2025	$ 68.58	41	$	2,811.78
15471	January Mileage + Expenses		1/30/2025	2/25/2025	$ 25.90	26	$	673.40
15472	January Mileage + Expenses		1/30/2025	2/25/2025	$ 53.90	26	$	1,401.40
15473	January Mileage + Expenses		1/9/2025	2/25/2025	$ 79.10	47	$	3,717.70
15474	January Mileage + Expenses		1/6/2025	2/25/2025	$ 42.00	50	$	2,100.00
15475	Sunbury Design Safety Meeting	FRONT STREET STATION	1/31/2025	2/6/2025	$ 131.45	6	$	788.70
15476	February Expenses		2/5/2025	3/18/2025	$ 35.70	41	$	1,463.70
15477	February Expenses		2/12/2025	3/18/2025	$ 35.70	34	$	1,213.80
15478	February Expenses		2/20/2025	3/18/2025	$ 99.40	26	$	2,584.40
15479	February Expenses		2/25/2025	3/18/2025	$ 95.90	21	$	2,013.90
15480	February Expenses	PTC EZPASS CSC WEB IVR	2/19/2025	3/18/2025	$ 15.58	27	$	420.66
15481	February Expenses	ALFREDOS BRICK OVEN PIZZE	1/30/2025	3/18/2025	$ 196.85	47	$	9,251.95
15482	February Expenses		2/28/2025	3/18/2025	$ 77.70	18	$	1,398.60
15483	February Expenses		2/27/2025	3/18/2025	$ 78.40	19	$	1,489.60
15484	March Expenses		3/5/2025	4/18/2025	$ 116.20	44	$	5,112.80
15485	March Expenses		3/12/2025	4/18/2025	$ 53.20	37	$	1,968.40
15486	March Expenses		3/27/2025	4/18/2025	$ 20.30	22	$	446.60
15487	March Expenses		3/25/2025	4/18/2025	$ 78.40	24	$	1,881.60
15488	April Mileage + Expenses		4/1/2025	5/19/2025	$ 115.50	48	$	5,544.00
15489	April Mileage + Expenses		4/2/2025	5/19/2025	$ 109.90	47	$	5,165.30
15490	April Mileage + Expenses		4/8/2025	5/19/2025	$ 144.20	41	$	5,912.20
15491	April Mileage + Expenses		4/9/2025	5/19/2025	$ 154.70	40	$	6,188.00
15492	April Mileage + Expenses		4/10/2025	5/19/2025	$ 116.20	39	$	4,531.80
15493	April Mileage + Expenses		4/14/2025	5/19/2025	$ 74.90	35	$	2,621.50
15494	April Mileage + Expenses		4/15/2025	5/19/2025	$ 74.90	34	$	2,546.60
15495	April Mileage + Expenses		4/22/2025	5/19/2025	$ 75.60	27	$	2,041.20
15496	April Mileage + Expenses		4/23/2025	5/19/2025	$ 126.00	26	$	3,276.00
15497	April Mileage + Expenses		4/29/2025	5/19/2025	$ 78.40	20	$	1,568.00
15498	April Mileage + Expenses	ALTA PIZZERIA AND PASTA H	4/22/2025	5/19/2025	$ 133.85	27	$	3,613.95
15499	May Expenses		5/7/2025	6/23/2025	$ 114.80	47	$	5,395.60
15500	May Expenses		5/8/2025	6/23/2025	$ 77.00	46	$	3,542.00
15501	May Expenses		5/14/2025	6/23/2025	$ 91.00	40	$	3,640.00
15502	May Expenses		5/19/2025	6/23/2025	$ 115.50	35	$	4,042.50
15503	May Expenses		5/23/2025	6/23/2025	$ 170.80	31	$	5,294.80
15504	May Expenses		5/27/2025	6/23/2025	$ 142.80	27	$	3,855.60
15505	May Expenses		5/28/2025	6/23/2025	$ 115.50	26	$	3,003.00
15506	May Expenses	HALF BAKED SANDWICH JOINT	5/23/2025	6/23/2025	$ 44.10	31	$	1,367.10
15507	May Expenses		5/29/2025	6/23/2025	$ 78.40	25	$	1,960.00
15508	Phantoms Customer Game	PPL CENTER FOOD SERVIC	2/14/2025	2/22/2025	$ 664.01	8	$	5,312.08
15509	Phantoms Customer Game	PPL CENTER FOOD SERVIC	2/14/2025	2/22/2025	$ 664.01	8	$	5,312.08
15510	Altec Visit	Southwest Airlines	3/10/2025	4/2/2025	$ 364.97	23	$	8,394.31
15511	Kalahari Resort	KALAHARI RESTAURANT - PA	4/3/2025	4/22/2025	$ 25.20	19	$	478.80
15512	Kalahari Resort	Kalahari	4/3/2025	4/22/2025	$ 128.46	19	$	2,440.74
15513	Kalahari Resort	Kalahari	4/3/2025	4/22/2025	$ 71.54	19	$	1,359.26
15514	Trip to Altec	Fairfield Inns	3/31/2025	5/1/2025	$ 174.00	31	$	5,394.00
15515	Trip to Altec	Fairfield Inns	3/31/2025	5/1/2025	$ 18.62	31	$	577.22
15516	Trip to Altec	Fairfield Inns	3/31/2025	5/1/2025	$ 10.44	31	$	323.64
15517	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$ 22.23	14	$	311.22
15518	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$ 189.00	14	$	2,646.00
15519	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$ 13.23	14	$	185.22
15520	RI Visit and Dinner Expense	Courtyards	5/5/2025	5/19/2025	$ 11.34	14	$	158.76
15521	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$ 24.52	13	$	318.76
15522	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$ 199.00	13	$	2,587.00
15523	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$ 13.93	13	$	181.09
15524	RI Visit and Dinner Expense	Courtyards	5/6/2025	5/19/2025	$ 11.94	13	$	155.22
15525	RI Visit and Dinner Expense	TRATTORIA ROMANA LINCO	5/6/2025	5/19/2025	$ 144.75	13	$	1,881.75
15526	Meeting Refreshments - HONSC	DD/BR #337322 Q35	5/12/2025	5/27/2025	$ 47.76	15	$	716.40
15527	Scranton T&D MTG Refreshments	DUNKIN #346873 Q35	5/22/2025	6/4/2025	$ 50.08	13	$	651.04
15528	Mileage for PUC Meeting		1/29/2025	2/7/2025	$ 108.50	9	$	976.50
15529	Res Planning Meeting - Airfare	ALLEGNT AIR,TTW	1/30/2025	2/7/2025	$ 353.00	8	$	2,824.00
15530	Res Planning Meeting 03/2025	Marriott Hotels	3/18/2025	3/28/2025	$ 199.00	10	$	1,990.00
15531	Res Planning Meeting 03/2025	Marriott Hotels	3/18/2025	3/28/2025	$ 26.87	10	$	268.70
15532	Res Planning Meeting 03/2025	Marriott Hotels	3/19/2025	3/28/2025	$ 199.00	9	$	1,791.00
15533	Res Planning Meeting 03/2025	Marriott Hotels	3/19/2025	3/28/2025	$ 26.87	9	$	241.83
15534	Res Planning Meeting 03/2025	Marriott Hotels	3/20/2025	3/28/2025	$ 199.00	8	$	1,592.00
15535	Res Planning Meeting 03/2025	Marriott Hotels	3/20/2025	3/28/2025	$ 26.87	8	$	214.96
15536	Res Planning Meeting 03/2025	LEHIGH NORTHAMPTON AIRPOR	3/21/2025	3/28/2025	$ 56.00	7	$	392.00
15537	Res Planning Meeting 03/2025	Dunkin Donuts	3/18/2025	3/28/2025	$ 4.12	10	$	41.20
15538	Res Planning Meeting 03/2025	M. Bird	3/18/2025	3/28/2025	$ 52.78	10	$	527.80
15539	Safety Breakfast	TRIVET II	1/21/2025	2/3/2025	$ 37.76	13	$	490.88
15540	EAP Conference	WWW.ENERGYPA.ORG	3/25/2025	4/16/2025	$ 216.00	22	$	4,752.00
15541	EAP Conference Hotel	DoubleTree Hotels	4/8/2025	4/30/2025	$ 20.33	22	$	447.26
15542	EAP Conference Hotel	DoubleTree Hotels	4/7/2025	4/30/2025	$ 199.00	23	$	4,577.00
15543	EAP Conference Hotel	DoubleTree Hotels	4/7/2025	4/30/2025	$ 27.86	23	$	640.78
15544	EAP Conference Hotel	DoubleTree Hotels	4/8/2025	4/30/2025	$ 199.00	22	$	4,378.00
15545	EAP Conference Hotel	DoubleTree Hotels	4/8/2025	4/30/2025	$ 27.86	22	$	612.92
15546	GSS_1-30-25	SOUTHEASTERN ELECTRIC	1/24/2025	1/31/2025	$ 425.00	7	$	2,975.00
15547	GSS_1-30-25	SANDESTIN GOLF AND BEA	1/24/2025	1/31/2025	$ 156.00	7	$	1,092.00
15548	GSS_2-5-25	Delta Air Lines	1/29/2025	2/6/2025	$ 650.87	8	$	5,206.96
15549	GSS_2-5-25	AGENT FEE 8900900443002	1/29/2025	2/6/2025	$ 3.00	8	$	24.00
15550	GSS_2-21-25	SUNOCO 8002411101	2/17/2025	2/26/2025	$ 34.24	9	$	308.16
15551	GSS_3-7-25		3/5/2025	3/9/2025	$ 70.00	4	$	280.00
15552	GSS_3-21-25	Enterprise	3/15/2025	3/31/2025	$ 234.19	16	$	3,747.04
15553	GSS_3-21-25	LEHIGH NORTHAMPTON AIRPOR	3/14/2025	3/31/2025	$ 80.00	17	$	1,360.00
15554	GSS_3-21-25	ATLANTA AIRPORT	3/14/2025	3/31/2025	$ 23.53	17	$	400.01
15555	GSS_3-21-25	PY *FABER - 1293 DESTIN A	3/14/2025	3/31/2025	$ 9.14	17	$	155.38
15556	GSS_3-21-25	Delta Air Lines	3/13/2025	3/31/2025	$ 80.00	18	$	1,440.00
15557	GSS_3-21-25	FLEMINGS 2006	3/13/2025	3/31/2025	$ 152.33	18	$	2,741.94
15558	GSS_3-21-25	ROBERTOS PIZZERIA SPORTS	3/12/2025	3/31/2025	$ 54.23	19	$	1,030.37
15559	GSS_3-21-25	TST* WHICH WICH 862 LEHIG	3/11/2025	3/31/2025	$ 20.13	20	$	402.60
15560	GSS_3-21-25	THE DONUT HOLE - SANTA	3/11/2025	3/31/2025	$ 37.54	20	$	750.80

15561	GSS_3-21-25	BAYTOWNE LANDSHARK	3/10/2025	3/31/2025	$ 57.47	21	$	1,206.87
15562	GSS_3-21-25	Delta Air Lines	3/10/2025	3/31/2025	$ 80.00	21	$	1,680.00
15563	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/10/2025	3/31/2025	$ 155.00	21	$	3,255.00
15564	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/10/2025	3/31/2025	$ 4.91	21	$	103.11
15565	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/11/2025	3/31/2025	$ 155.00	20	$	3,100.00
15566	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/11/2025	3/31/2025	$ 4.91	20	$	98.20
15567	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/12/2025	3/31/2025	$ 155.00	19	$	2,945.00
15568	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/12/2025	3/31/2025	$ 4.91	19	$	93.29
15569	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/13/2025	3/31/2025	$ 155.00	18	$	2,790.00
15570	GSS_3-21-25	SANDESTIN GOLF AND BEA	3/13/2025	3/31/2025	$ 4.91	18	$	88.38
15571	GSS_3-21-25	Florida Turnpike	3/10/2025	3/31/2025	$ 4.00	21	$	84.00
15572	GSS_3-21-25	Florida Turnpike	3/14/2025	3/31/2025	$ 4.00	17	$	68.00
15573	GSS_3-28-25	VESUVIOS PIZZERIA & SPORT	3/21/2025	3/31/2025	$ 88.68	10	$	886.80
15574	GSS_4-18-25	AGENT FEE 8900904259708	4/10/2025	4/23/2025	$ 3.00	13	$	39.00
15575	GSS_4-18-25	Delta Air Lines	4/10/2025	4/23/2025	$ 757.36	13	$	9,845.68
15576	GSS_4-25-25		4/23/2025	5/2/2025	$ 72.10	9	$	648.90
15577	GSS_5-21-25	ENTERPRISE	5/17/2025	5/30/2025	$ 255.02	13	$	3,315.26
15578	GSS_5-21-25	JIMMY JOHNS 655	5/15/2025	5/30/2025	$ 16.10	15	$	241.50
15579	GSS_5-21-25	Delta Air Lines	5/15/2025	5/30/2025	$ 35.00	15	$	525.00
15580	GSS_5-21-25	SDFRL - FB - HR LOUISVILL	5/13/2025	5/30/2025	$ 51.26	17	$	871.42
15581	GSS_5-21-25	SPEEDWAY 09518 LOUISVILLE	5/13/2025	5/30/2025	$ 7.27	17	$	123.59
15582	GSS_5-21-25	SAM ADAMS	5/12/2025	5/30/2025	$ 21.37	18	$	384.66
15583	GSS_5-21-25	Delta Air Lines	5/11/2025	5/30/2025	$ 35.00	19	$	665.00
15584	GSS_5-21-25	Hilton Hotels	5/12/2025	5/30/2025	$ 203.20	18	$	3,657.60
15585	GSS_5-21-25	Hilton Hotels	5/12/2025	5/30/2025	$ 83.58	18	$	1,504.44
15586	GSS_5-21-25	Hilton Hotels	5/13/2025	5/30/2025	$ 199.20	17	$	3,386.40
15587	GSS_5-21-25	Hilton Hotels	5/13/2025	5/30/2025	$ 82.88	17	$	1,408.96
15588	GSS_5-21-25	Hilton Hotels	5/14/2025	5/30/2025	$ 219.20	16	$	3,507.20
15589	GSS_5-21-25	Hilton Hotels	5/14/2025	5/30/2025	$ 86.41	16	$	1,382.56
15590	GSS_5-21-25	Hilton Hotels	5/15/2025	5/30/2025	$ 199.20	15	$	2,988.00
15591	GSS_5-21-25	Hilton Hotels	5/15/2025	5/30/2025	$ 82.88	15	$	1,243.20
15592	GSS_5-21-25	Hilton Hotels	5/12/2025	5/30/2025	$ 39.67	18	$	714.06
15593	GSS_5-27-25	CHICKEN BEER	5/16/2025	5/28/2025	$ 26.67	12	$	320.04
15594	GSS_5-27-25	LEHIGH NORTHAMPTON AIRPOR	5/16/2025	5/28/2025	$ 80.00	12	$	960.00
15595	GSS_5-27-25	CLEAR MOBILE	5/16/2025	5/28/2025	$ 19.00	12	$	228.00
15596	GSS_6-19-25	TST*CHRIS FAMILY RESTAU	6/12/2025	6/30/2025	$ 63.66	18	$	1,145.88
15597	GSS_6-19-25		6/12/2025	6/30/2025	$ 7.00	18	$	126.00
15598	4-29-25 - puc - storm meal	RAILROAD ST. STATION	4/30/2025	5/21/2025	$ 21.21	21	$	445.41
15599	EZPass replenishment	PTC EZ PASS AUTO RE.	12/22/2024	1/10/2025	$ 35.00	19	$	665.00
15600	Field Manager Meeting	PPL CATER	1/22/2025	1/27/2025	$ 231.77	5	$	1,158.85
15601	Field Manager Meeting	PPL CATER	1/22/2025	1/27/2025	$ 420.22	5	$	2,101.10
15602	Wendy's Restaurant	Wendy's	1/29/2025	2/10/2025	$ 11.33	12	$	135.96
15603	Toll Expenses	PTC EZ PASS AUTO RE.	2/9/2025	2/25/2025	$ 35.00	16	$	560.00
15604	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$ 150.00	14	$	2,100.00
15605	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$ 150.00	14	$	2,100.00
15606	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$ 150.00	14	$	2,100.00
15607	Pennsylvania Turnpike	PTC EZ PASS AUTO RE.	2/27/2025	3/13/2025	$ 150.00	14	$	2,100.00
15608	Regional Coordinator Lunch	TAP AT HUMBOLDT BEER DEPO	3/13/2025	3/19/2025	$ 34.24	6	$	205.44
15609	Ezpass	PTC EZ PASS AUTO RE.	3/8/2025	3/18/2025	$ 35.00	10	$	350.00
15610	Personal Vehicle Mileage		3/13/2025	3/24/2025	$ 55.30	11	$	608.30
15611	Personal Vehicle Mileage		3/13/2025	3/24/2025	$ 55.30	11	$	608.30
15612	Personal Vehicle Mileage		3/18/2025	3/24/2025	$ 53.20	6	$	319.20
15613	Personal Vehicle Mileage		3/18/2025	3/24/2025	$ 20.30	6	$	121.80
15614	Personal Vehicle Mileage		3/18/2025	3/24/2025	$ 58.10	6	$	348.60
15615	Personal Vehicle Mileage		3/20/2025	3/24/2025	$ 30.10	4	$	120.40
15616	Personal Vehicle Mileage		3/20/2025	3/24/2025	$ 30.10	4	$	120.40
15617	Personal Vehicle Mileage		3/25/2025	4/4/2025	$ 51.10	10	$	511.00
15618	Personal Vehicle Mileage		3/25/2025	4/4/2025	$ 56.00	10	$	560.00
15619	Personal Vehicle Mileage		3/27/2025	4/4/2025	$ 51.80	8	$	414.40
15620	Personal Vehicle Mileage		3/27/2025	4/4/2025	$ 51.80	8	$	414.40
15621	Personal Vehicle Mileage		4/1/2025	4/4/2025	$ 21.70	3	$	65.10
15622	Personal Vehicle Mileage		4/1/2025	4/4/2025	$ 39.20	3	$	117.60
15623	Personal Vehicle Mileage		4/1/2025	4/4/2025	$ 56.70	3	$	170.10
15624	Personal Vehicle Mileage		4/8/2025	4/23/2025	$ 7.00	15	$	105.00
15625	Personal Vehicle Mileage		4/8/2025	4/23/2025	$ 19.60	15	$	294.00
15626	Personal Vehicle Mileage		4/16/2025	4/23/2025	$ 141.40	7	$	989.80
15627	Tolls-Central Design	PTC EZ PASS AUTO RE.	4/17/2025	5/14/2025	$ 35.00	27	$	945.00
15628	Field Manager's Meeting	BURGER KING #5358	5/19/2025	5/27/2025	$ 12.29	8	$	98.32
15629	Field Manager's Meeting	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$ 89.00	8	$	712.00
15630	Field Manager's Meeting	TOWNEPLACE SUITES	5/19/2025	5/27/2025	$ 8.90	8	$	71.20
15631	Field Manager's Meeting	PPL CATER	5/21/2025	5/27/2025	$ 549.24	6	$	3,295.44
15632	Field Manager's Meeting	PPL CATER	5/21/2025	5/27/2025	$ 415.10	6	$	2,490.60
15633	Good Catch Lunch	QUAKER STEAK AND LUBE	5/29/2025	6/5/2025	$ 351.62	7	$	2,461.34
15634	Office supplies	TARGET 00024372	5/13/2025	6/16/2025	$ 6.57	34	$	223.38
15635	Central toll replenishment	PTC EZ PASS AUTO RE.	5/26/2025	6/23/2025	$ 132.00	28	$	3,696.00
15636	Central toll replenishment	PTC EZ PASS AUTO RE.	5/26/2025	6/23/2025	$ 528.00	28	$	14,784.00
15637	Tolls design	PTC EZ PASS AUTO RE.	5/23/2025	6/16/2025	$ 35.00	24	$	840.00
15638	2024 Storm duty Incidentals	Walmart	11/24/2024	1/28/2025	$ 129.36	65	$	8,408.40
15639	2024 Storm duty Incidentals	Foliage Chinese Restaurant	11/25/2024	1/28/2025	$ 12.93	64	$	827.52
15640	2024 Storm duty Incidentals	Pinky's Family Restaurant	11/26/2024	1/28/2025	$ 22.99	63	$	1,448.37
15641	2024 Storm duty Incidentals	Joe's Brick Oven Pizza	11/22/2024	1/28/2025	$ 22.26	67	$	1,491.42
15642	2024 Storm duty Incidentals	Family Dollar #07987	11/22/2024	1/28/2025	$ 18.50	67	$	1,239.50
15643	2024 Storm duty Incidentals	Sheetz #748	11/25/2024	1/28/2025	$ 25.00	64	$	1,600.00
15644	2024 Storm duty Incidentals	Burger King #18509	11/23/2024	1/28/2025	$ 17.79	66	$	1,174.14
15645	2024 Storm duty Incidentals	Sunoco #0429380900	11/24/2024	1/28/2025	$ 17.80	65	$	1,157.00
15646	2024 Storm duty Incidentals	Burger King #17002	11/25/2024	1/28/2025	$ 3.17	64	$	202.88
15647	2024 Storm duty Incidentals	Citgo	11/25/2024	1/28/2025	$ 11.49	64	$	735.36
15648	Reliability Field Visit	Hungry Time	4/17/2025	4/19/2025	$ 60.00	2	$	120.00
15649	December Mileage Report		12/4/2024	1/2/2025	$ 41.54	29	$	1,204.66
15650	December Mileage Report		12/5/2024	1/2/2025	$ 49.58	28	$	1,388.24
15651	December Mileage Report		12/17/2024	1/2/2025	$ 87.10	16	$	1,393.60
15652	January Mileage		1/17/2025	2/6/2025	$ 90.30	20	$	1,806.00
15653	January Mileage		1/30/2025	2/6/2025	$ 94.50	7	$	661.50
15654	Personal Car Mileage		2/16/2025	3/12/2025	$ 71.40	24	$	1,713.60
15655	Personal Car Mileage		2/17/2025	3/12/2025	$ 100.80	23	$	2,318.40
15656	Personal Car Mileage		2/27/2025	3/12/2025	$ 97.30	13	$	1,264.90
15657	Personal Car Mileage		3/25/2025	3/30/2025	$ 90.30	5	$	451.50
15658	April Personal Car Mileage		4/2/2025	4/30/2025	$ 81.20	28	$	2,273.60
15659	April Personal Car Mileage		4/23/2025	4/30/2025	$ 29.40	7	$	205.80
15660	April Personal Car Mileage		4/29/2025	4/30/2025	$ 90.30	1	$	90.30
15661	June Personal Car Mileage		5/28/2025	6/30/2025	$ 91.00	33	$	3,003.00
15662	June Personal Car Mileage		6/5/2025	6/30/2025	$ 79.10	25	$	1,977.50
15663	June Personal Car Mileage		6/19/2025	6/30/2025	$ 65.80	11	$	723.80
15664	June Personal Car Mileage		6/20/2025	6/30/2025	$ 65.80	10	$	658.00
15665	June Personal Car Mileage		6/25/2025	6/30/2025	$ 37.80	5	$	189.00
15666	May 2025 Storm Incidentals	Target	4/30/2025	5/14/2025	$ 55.38	14	$	775.32
15667	May 2025 Storm Incidentals	Longhorn Steakhouse	4/30/2025	5/14/2025	$ 25.00	14	$	350.00
15668	May 2025 Storm Incidentals	The Pepper Tree	5/1/2025	5/14/2025	$ 20.62	13	$	268.06
15669	Good catch winner breakfast	CHICK-FIL-A #02167	12/16/2024	1/6/2025	$ 202.99	21	$	4,262.79
15670	safety meeting - storm 13853268	TST*DAVINCIS ITALIAN EA	12/12/2024	1/8/2025	$ 120.82	27	$	3,262.14
15671	storm meal storm # 13853268	CHIPOTLE 2226	12/12/2024	1/6/2025	$ 11.35	25	$	283.75
15672	charger for Matt Kautz	CELLULAR ACCESSORIES FOR	12/9/2024	1/6/2025	$ 17.94	28	$	502.32
15673	Safety meeting-west shore	CHICK-FIL-A #02167	1/21/2025	1/29/2025	$ 240.36	8	$	1,922.88

15674	Calibration of UG test equipment	AMZN MKTP US*ZC6M23OT1	1/29/2025	2/5/2025	$	430.36	7	$ 3,012.52
15675	dinner - Walbert assessments	Westside Grill	1/30/2025	2/5/2025	$	142.78	6	$ 856.68
15676	hotel stay for assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/7/2025	$	156.00	8	$ 1,248.00
15677	hotel stay for assessments	ABEZA - LDG - HYATT PLACE	1/30/2025	2/7/2025	$	15.60	8	$ 124.80
15678	cellphone charger - Brian Kolak	CELLULAR ACCESSORIES FOR	2/4/2025	2/14/2025	$	28.94	10	$ 289.40
15679	storm meal - 13855018	SMOKED BAR & GRILL	2/16/2025	3/4/2025	$	143.42	16	$ 2,294.72
15680	2/17/25 Storm lunch - 13855018	TST*PIZZERIA LUCA	2/17/2025	3/11/2025	$	34.19	22	$ 752.18
15681	Bonanno - truck mount	CELLULAR ACCESSORIES FOR	3/18/2025	3/25/2025	$	38.44	7	$ 269.08
15682	WS Safety Meeting lunch	HONEYBAKED HAM #4503	3/21/2025	3/28/2025	$	400.56	7	$ 2,803.92
15683	Hogan Alley trq lunch 3/24/25	CHICK-FIL-A #02167	3/24/2025	4/3/2025	$	240.36	10	$ 2,403.60
15684	Hogan Alley trq lunch 03/25/25	HONEYBAKED HAM #4503	3/25/2025	4/3/2025	$	302.92	9	$ 2,726.28
15685	Hogan Alley trq lunch 03.26.25	CHICK-FIL-A #02167	3/26/2025	4/3/2025	$	253.61	8	$ 2,028.88
15686	Hogan Alley trq lunch 03.28.25	CHICK-FIL-A #02167	3/28/2025	4/4/2025	$	339.68	7	$ 2,377.76
15687	Hogan Alley trq lunch 03.31.25	CHICK-FIL-A #02167	3/31/2025	4/15/2025	$	341.27	15	$ 5,119.05
15688	phone charger - Wylie and shop	AMAZON MARK* ME71W9HI3	4/13/2025	4/23/2025	$	26.47	10	$ 264.70
15689	Storm meal - WO 13855051	TST* BONBON CAFE	4/16/2025	4/23/2025	$	51.04	7	$ 357.28
15690	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/28/2025	5/8/2025	$	169.00	10	$ 1,690.00
15691	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/28/2025	5/8/2025	$	16.90	10	$ 169.00
15692	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/29/2025	5/8/2025	$	169.00	9	$ 1,521.00
15693	Hotel - assessments at WTC	ABEZA - LDG - HYATT PLACE	4/29/2025	5/8/2025	$	16.90	9	$ 152.10
15694	Dinner - assessments at WTC	ABEZA - FB - HYATT PLACE	4/29/2025	5/8/2025	$	36.80	9	$ 331.20
15695	Dinner - assessments at WTC	ABEZA - FB - HYATT PLACE	4/28/2025	5/8/2025	$	37.86	10	$ 378.60
15696	WS May Safety Meeting	JERSEY MIKES 8030	5/7/2025	5/14/2025	$	369.68	7	$ 2,587.76
15697	storm meal 13941621	CHICK-FIL-A #03462	5/31/2025	6/6/2025	$	28.93	6	$ 173.58
15698	storm meal 13941621	SHEETZ 0228	6/1/2025	6/6/2025	$	12.35	5	$ 61.75
15699	WESSC Safety breakfast	CHICK-FIL-A #02167	6/11/2025	6/18/2025	$	147.98	7	$ 1,035.86
15700	WESSC monthly safety meeting	HONEYBAKED HAM #4503	6/13/2025	6/19/2025	$	344.24	6	$ 2,065.44
15701	Monthly Supervisor safety meetin	YANKEE DOODLE	6/13/2025	6/19/2025	$	193.93	6	$ 1,163.58
15702	meal for storm standby	TST*JOYS GRILL & BURGER	6/18/2025	6/30/2025	$	46.57	12	$ 558.84
15703	storm meal - 13941878	DD *JOYSGRILLBURGE	6/21/2025	6/30/2025	$	17.48	9	$ 157.32
15704	storm meal - 13941878	DD *JOYSGRILLBURGE	6/21/2025	6/30/2025	$	85.31	9	$ 767.79
15705	December Expenses	TST* THE BAYOU - BETHLEH	12/20/2024	2/25/2025	$	121.00	67	$ 8,107.00
15706	December Expenses	BJ'S RESTAURANTS 594	12/13/2024	2/25/2025	$	80.00	74	$ 5,920.00
15707	Planning meeting and team meetin	TST* WHICH WICH 862 LEHIG	3/21/2025	5/1/2025	$	10.33	41	$ 423.53
15708	Planning meeting and team meetin	UBER *TRIP	3/20/2025	5/1/2025	$	29.86	42	$ 1,254.12
15709	Planning meeting and team meetin	LEHIGH NORTHAMPTON AIRPOR	3/20/2025	5/1/2025	$	48.00	42	$ 2,016.00
15710	Planning meeting and team meetin	Marriott Hotels	3/18/2025	5/1/2025	$	199.00	44	$ 8,756.00
15711	Planning meeting and team meetin	Marriott Hotels	3/18/2025	5/1/2025	$	14.93	44	$ 656.92
15712	Planning meeting and team meetin	Marriott Hotels	3/18/2025	5/1/2025	$	11.94	44	$ 525.36
15713	Planning meeting and team meetin	Marriott Hotels	3/19/2025	5/1/2025	$	199.00	43	$ 8,557.00
15714	Planning meeting and team meetin	Marriott Hotels	3/19/2025	5/1/2025	$	14.93	43	$ 641.99
15715	Planning meeting and team meetin	Marriott Hotels	3/19/2025	5/1/2025	$	11.94	43	$ 513.42
15716	Planning meeting and team meetin	MARKET 361 ST2092	3/20/2025	5/1/2025	$	10.32	42	$ 433.44
15717	Planning meeting and team meetin	TST* WHICH WICH 862 LEHIG	3/19/2025	5/1/2025	$	14.56	43	$ 626.08
15718	Planning meeting and team meetin	UBER *TRIP	3/19/2025	5/1/2025	$	35.75	43	$ 1,537.25
15719	Planning meeting and team meetin	MAGGIANOS TAMPA	3/18/2025	5/1/2025	$	109.57	44	$ 4,821.08
15720	Planning meeting and team meetin	ALLEGNT AIR,H5K	3/3/2025	5/1/2025	$	267.00	59	$ 15,753.00
15721	Planning meeting and team meetin	WAWA CATERING	2/26/2025	5/1/2025	$	147.31	64	$ 9,427.84
15722	Spirit Training	CONRAD NY DNTWN ATRIO RES	3/13/2025	5/1/2025	$	74.86	49	$ 3,668.14
15723	Spirit Training	TST*MIGHTY QUINNS BBQ -	3/9/2025	5/1/2025	$	20.03	53	$ 1,061.59
15724	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/9/2025	5/1/2025	$	64.35	53	$ 3,410.55
15725	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/10/2025	5/1/2025	$	64.35	52	$ 3,346.20
15726	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/11/2025	5/1/2025	$	64.35	51	$ 3,281.85
15727	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/12/2025	5/1/2025	$	64.35	50	$ 3,217.50
15728	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/9/2025	5/1/2025	$	399.00	53	$ 21,147.00
15729	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/10/2025	5/1/2025	$	399.00	52	$ 20,748.00
15730	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/11/2025	5/1/2025	$	399.00	51	$ 20,349.00
15731	Spirit Training	CONRAD NY DOWNTOWN HOTEL	3/12/2025	5/1/2025	$	399.00	50	$ 19,950.00
15732	Personal Mileage 12/18/24		12/18/2024	1/13/2025	$	111.22	26	$ 2,891.72
15733	Personal Mileage 1/7/25		1/7/2025	1/13/2025	$	123.20	6	$ 739.20
15734	Personal Mileage 1/16/25		1/16/2025	1/17/2025	$	57.40	1	$ 57.40
15735	Personal Mileage 2/24		2/24/2025	2/27/2025	$	123.20	3	$ 369.60
15736	Personal Mileage 2/26		2/26/2025	2/27/2025	$	46.90	1	$ 46.90
15737	Personal Mileage		3/16/2025	3/24/2025	$	105.00	8	$ 840.00
15738	Personal Mileage		3/18/2025	3/24/2025	$	39.20	6	$ 235.20
15739	Personal Mileage		3/27/2025	3/31/2025	$	130.90	4	$ 523.60
15740	Personal Mileage 4/16/25		4/16/2025	4/22/2025	$	123.20	6	$ 739.20
15741	Personal Mileage		5/30/2025	6/4/2025	$	123.20	5	$ 616.00
15742	Personal Mileage		5/30/2025	6/4/2025	$	61.60	5	$ 308.00
15743	Personal Mileage		6/12/2025	6/13/2025	$	39.90	1	$ 39.90
15744	Storm drill travel		6/23/2025	6/26/2025	$	123.20	3	$ 369.60
15745	Personal Mileage		6/25/2025	6/26/2025	$	124.60	1	$ 124.60
15746	travel		1/8/2025	3/13/2025	$	103.60	64	$ 6,630.40
15747	travel		2/27/2025	3/13/2025	$	92.40	14	$ 1,293.60
15748	Storm Duty Expenses 4.29 Storm	ALL SUITES INN	4/30/2025	5/30/2025	$	4,517.70	30	$ 135,531.00
15749	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15750	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15751	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15752	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15753	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15754	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15755	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15756	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15757	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15758	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15759	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15760	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15761	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15762	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15763	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15764	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15765	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15766	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15767	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15768	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15769	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15770	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15771	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15772	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15773	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15774	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15775	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15776	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15777	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15778	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15779	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15780	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15781	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	89.00	30	$ 2,670.00
15782	Storm Duty Expenses 4.29 Storm	Holiday Inn	4/30/2025	5/30/2025	$	9.79	30	$ 293.70
15783	Storm Duty Expenses 4.29 Storm	WILLIAMSPORT HOTEL AND S	4/30/2025	5/30/2025	$	5,196.75	30	$ 155,902.50
15784	Storm Duty Expenses 4.29 Storm	WILLIAMSPORT HOTEL AND S	4/30/2025	5/30/2025	$	572.00	30	$ 17,160.00
15785	Sweigart - December Expense		12/17/2024	1/7/2025	$	110.55	21	$ 2,321.55
15786	Sweigart - January Expense		1/8/2025	2/3/2025	$	120.40	26	$ 3,130.40

15787	Sweigart - January Expense		1/10/2025	2/3/2025	$ 136.50	24	$ 3,276.00
15788	Sweigart - January Expense		1/16/2025	2/3/2025	$ 91.00	18	$ 1,638.00
15789	Sweigart - January Expense		1/31/2025	2/3/2025	$ 115.50	3	$ 346.50
15790	Sweigart - Feburary Expense		2/16/2025	3/24/2025	$ 118.30	36	$ 4,258.80
15791	Sweigart - Feburary Expense		2/19/2025	3/24/2025	$ 133.00	33	$ 4,389.00
15792	Sweigart - Feburary Expense		3/14/2025	3/24/2025	$ 138.60	10	$ 1,386.00
15793	Sweigart expense		3/31/2025	6/30/2025	$ 130.90	91	$ 11,911.90
15794	Sweigart expense		6/9/2025	6/30/2025	$ 102.20	21	$ 2,146.20
15795	Sweigart expense		6/10/2025	6/30/2025	$ 150.50	20	$ 3,010.00
15796	AM/RE All Hands	SQ *UNO TAQUERIA	3/5/2025	4/18/2025	$ 1,070.09	44	$ 47,083.96
15797	Team Lunch	MIZU	3/31/2025	4/18/2025	$ 124.56	18	$ 2,242.08
15798	Team Lunch	TST*THE SHELBY	1/9/2025	4/18/2025	$ 279.54	99	$ 27,674.46
15799	Storm Hardening	SLICE*BROOKLYNPIZZAGRI	4/1/2025	5/19/2025	$ 175.17	48	$ 8,408.16
15800	Storm Hardening	WEGMANS.COM#79 ALLENTOWN	4/9/2025	5/19/2025	$ 256.44	40	$ 10,257.60
15801	Storm Food	Red Robin	1/1/2025	1/14/2025	$ 178.68	13	$ 2,322.84
15802	Storm Food	Uno Taqueria	2/14/2025	2/21/2025	$ 144.96	7	$ 1,014.72
15803	FISR Food	Slice of Italy	2/25/2025	3/5/2025	$ 197.15	8	$ 1,577.20
15804	Chipotle Storm Food	CHIPOTLE ONLINE	3/16/2025	3/25/2025	$ 183.93	9	$ 1,655.37
15805	Storm Food	TST*BUCKEYE TAVERN	3/29/2025	4/16/2025	$ 148.25	18	$ 2,668.50
15806	Storm Food	Popeyes	3/31/2025	5/6/2025	$ 45.11	36	$ 1,623.96
15807	Team Lunch	TRIVET DINER	3/13/2025	5/2/2025	$ 86.16	50	$ 4,308.00
15808	Storm Food	STARLITE DINER	3/22/2025	5/2/2025	$ 225.68	41	$ 9,252.88
15809	Refunded Charges	BUFFALO WILD ECOM 0474	3/22/2025	5/2/2025	$ 191.61	41	$ 7,856.01
15810	Refunded Charges	BUFFALO WILD ECOM 0474	3/22/2025	5/2/2025	$ (191.61)	41	$ (7,856.01)
15811	Storm Food	STARLITE DINER	5/4/2025	5/16/2025	$ 85.71	12	$ 1,028.52
15812	Storm Food	SLICE OF ITALY	5/6/2025	5/16/2025	$ 217.19	10	$ 2,171.90
15813	Storm Food	CHICK-FIL-A #01906	4/24/2025	5/23/2025	$ 321.05	29	$ 9,310.45
15814	Storm Food	WAWA 266	5/14/2025	5/23/2025	$ 99.90	9	$ 899.10
15815	Team Breakfast	STARLITE DINER	5/16/2025	5/23/2025	$ 81.45	7	$ 570.15
15816	Storm Food	Slice of Italy	4/8/2025	4/15/2025	$ 72.76	7	$ 509.32
15817	DCC Field Visit		5/8/2025	5/11/2025	$ 133.00	3	$ 399.00
15818	Storm Related Travel		1/29/2025	3/17/2025	$ 60.20	47	$ 2,829.40
15819	Storm Related Travel		3/7/2025	3/17/2025	$ 60.20	10	$ 602.00
15820	December 2024		6/10/2024	1/14/2025	$ 134.00	218	$ 29,212.00
15821	December 2024	PA Turnpike	6/10/2024	1/14/2025	$ 12.00	218	$ 2,616.00
15822	December 2024		8/22/2024	1/14/2025	$ 5.36	145	$ 777.20
15823	December 2024		9/6/2024	1/14/2025	$ 11.39	130	$ 1,480.70
15824	December 2024		9/18/2024	1/14/2025	$ 95.81	118	$ 11,305.58
15825	December 2024	PA Turnpike	9/18/2024	1/14/2025	$ 10.88	118	$ 1,283.84
15826	December 2024		9/19/2024	1/14/2025	$ 115.91	117	$ 13,561.47
15827	December 2024	PA Turnpike	9/19/2024	1/14/2025	$ 7.30	117	$ 854.10
15828	December 2024		10/3/2024	1/14/2025	$ 57.96	103	$ 5,969.37
15829	December 2024		10/3/2024	1/14/2025	$ 57.96	103	$ 5,969.37
15830	December 2024	PA Turnpike	10/3/2024	1/14/2025	$ 3.65	103	$ 375.95
15831	December 2024	PA Turnpike	10/3/2024	1/14/2025	$ 3.65	103	$ 375.95
15832	December 2024		11/13/2024	1/14/2025	$ 115.91	62	$ 7,186.42
15833	December 2024	PA Turnpike	11/13/2024	1/14/2025	$ 7.30	62	$ 452.60
15834	December 2024		12/19/2024	1/14/2025	$ 13.40	26	$ 348.40
15835	1.24.25 Report	LONGHORN STEAK 0125292	12/12/2024	1/30/2025	$ 478.20	49	$ 23,431.80
15836	2.14.25 Report	SQ *ANTONIO'S PIZZA	2/5/2025	2/18/2025	$ 98.35	13	$ 1,278.55
15837	4.11.25 Report	ALFREDO'S CAFE	3/26/2025	4/21/2025	$ 194.95	26	$ 5,068.70
15838	5.30.25 Report	DUTCHIES	4/30/2025	6/2/2025	$ 138.37	33	$ 4,566.21
15839	6.19.25 Report	SQ *ANTONIO'S PIZZA	5/28/2025	6/20/2025	$ 125.50	23	$ 2,886.50
15840	ORCA 25-01704 patrol Jan 2025		1/28/2025	1/31/2025	$ 67.90	3	$ 203.70
15841	ORCA 25-01704 patrol Jan 2025		1/29/2025	1/31/2025	$ 48.30	2	$ 96.60
15842	Feb 2025		2/27/2025	3/10/2025	$ 80.50	11	$ 885.50
15843	EFD Patrol - Safety Meeting/ORCA		4/23/2025	4/29/2025	$ 95.20	6	$ 571.20
15844	EFD Patrol - Safety Meeting/ORCA		4/24/2025	4/29/2025	$ 64.40	5	$ 322.00
15845	June Personal Car		6/2/2025	6/24/2025	$ 52.50	22	$ 1,155.00
15846	June Personal Car		6/4/2025	6/24/2025	$ 29.40	20	$ 588.00
15847	June Personal Car		6/5/2025	6/24/2025	$ 36.40	19	$ 691.60
15848	June Personal Car		6/17/2025	6/24/2025	$ 61.60	7	$ 431.20
15849	IF ISA Study Materials	ISA	3/5/2025	3/18/2025	$ 105.83	13	$ 1,375.79
15850	JAT_061225	Dunkin Donuts	5/29/2025	6/23/2025	$ 10.58	25	$ 264.50
15851	JAT_061225	Dunkin Donuts	5/29/2025	6/23/2025	$ 28.68	25	$ 717.00
15852	JAT_061225	Dunkin Donuts	5/29/2025	6/23/2025	$ 18.01	25	$ 450.25
15853	Frackville Transformer Delivery		2/26/2025	3/12/2025	$ 68.60	14	$ 960.40
15854	IM ABLE Event Travel		3/15/2025	3/27/2025	$ 52.50	12	$ 630.00
15855	LVEDC Travel		3/18/2025	3/27/2025	$ 19.60	9	$ 176.40
15856	Employee Feature Travel		3/20/2025	3/27/2025	$ 65.10	7	$ 455.70
15857	UPMC Visit		3/21/2025	3/27/2025	$ 175.00	6	$ 1,050.00
15858	Touch a Truck Travel		3/28/2025	4/7/2025	$ 143.50	10	$ 1,435.00
15859	Mileage for osprey shoot		4/17/2025	5/2/2025	$ 121.80	15	$ 1,827.00
15860	Open House Travel		5/21/2025	5/29/2025	$ 112.70	8	$ 901.60
15861	Storm Food	Sheetz	3/21/2025	3/28/2025	$ 12.98	7	$ 90.86
15862	Mileage Reimb. - April 2025		4/22/2025	5/15/2025	$ 37.10	23	$ 853.30
15863	Helper Class CDL Training	ELDT.COM	12/18/2024	2/24/2025	$ 87.98	68	$ 5,982.64
15864	Helper Class CDL Training	ELDT.COM	12/18/2024	2/24/2025	$ 87.98	68	$ 5,982.64
15865	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/2/2025	3/25/2025	$ 78.78	82	$ 6,459.96
15866	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/3/2025	3/25/2025	$ 135.37	81	$ 10,964.97
15867	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/8/2025	3/25/2025	$ 94.61	76	$ 7,190.36
15868	Training Assessments Lunch	BIAGGIO PIZZERIA FAMILY R	1/15/2025	3/25/2025	$ 108.62	69	$ 7,494.78
15869	Training Assessments Lunch - Jan	BIAGGIO PIZZERIA FAMILY R	1/28/2025	5/1/2025	$ 300.96	93	$ 27,989.28
15870	Training Assessments Lunch - Jan	PY *PRIMO HOAGIES	1/29/2025	5/1/2025	$ 212.75	92	$ 19,573.00
15871	Training Assessments Lunch - Jan	BIAGGIO PIZZERIA FAMILY R	1/31/2025	5/1/2025	$ 255.74	90	$ 23,016.60
15872	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/4/2025	5/22/2025	$ 234.00	107	$ 25,038.00
15873	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/11/2025	5/22/2025	$ 183.68	100	$ 18,368.00
15874	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/12/2025	5/22/2025	$ 194.60	99	$ 19,265.40
15875	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/19/2025	5/22/2025	$ 154.03	92	$ 14,170.76
15876	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/20/2025	5/22/2025	$ 194.06	91	$ 17,659.46
15877	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/20/2025	5/22/2025	$ 56.77	91	$ 5,166.07
15878	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/26/2025	5/22/2025	$ 133.37	85	$ 11,336.45
15879	Training Assessments Lunch - Feb	BIAGGIO PIZZERIA FAMILY R	2/27/2025	5/22/2025	$ 94.61	84	$ 7,947.24
15880	Training Assessments Lunch - Feb	PY *PRIMO HOAGIES	2/28/2025	5/22/2025	$ 161.77	83	$ 13,426.91
15881	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/19/2025	5/2/2025	$ 257.55	44	$ 11,332.20
15882	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/18/2025	5/2/2025	$ 245.28	45	$ 11,037.60
15883	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/11/2025	5/2/2025	$ 80.25	52	$ 4,173.00
15884	Training Assessments Lunch - Mar	BIAGGIO PIZZERIA FAMILY R	3/7/2025	5/2/2025	$ 94.07	56	$ 5,267.92
15885	Training Assessments Lunch - Mar	PPL CATER	3/4/2025	5/2/2025	$ 524.52	59	$ 30,946.68
15886	Training Assessments Lunch - Mar	PPL CATER	4/4/2025	5/2/2025	$ 524.52	28	$ 14,686.56
15887	Training Assessments Lunch - Mar	PPL CATER	4/4/2025	5/2/2025	$ 397.24	28	$ 11,122.72
15888	Hoqans Alleys March	DUNKIN #346480 Q35	3/4/2025	5/22/2025	$ 23.52	79	$ 1,858.08
15889	Hoqans Alleys March	DUNKIN #341390	3/4/2025	5/22/2025	$ 29.98	79	$ 2,368.42
15890	Hoqans Alleys March	CHILI'S MANHEIM PIKE	3/5/2025	5/22/2025	$ 52.88	78	$ 4,124.64
15891	Hoqans Alleys March	DUNKIN #346480 Q35	3/5/2025	5/22/2025	$ 48.70	78	$ 3,798.60
15892	Hoqans Alleys March	DUNKIN #346480 Q35	3/10/2025	5/22/2025	$ 48.70	73	$ 3,555.10
15893	Hoqans Alleys March	DUNKIN #306751	3/25/2025	5/22/2025	$ 54.26	58	$ 3,147.08
15894	Hoqans Alleys March	DUNKIN #306751	3/28/2025	5/22/2025	$ 48.97	55	$ 2,693.35
15895	Hoqans Alleys March	DUNKIN #306751	3/31/2025	5/22/2025	$ 48.97	52	$ 2,546.44
15896	Hoqans Alleys March Car Rental	ERACTOLL 7MSZYS	4/21/2025	5/22/2025	$ 61.17	31	$ 1,896.27
15897	Hoqans Alleys March Car Rental	ERACTOLL 7MSZYS	4/16/2025	5/22/2025	$ 16.15	36	$ 581.40
15898	Hoqans Alleys March Car Rental	Enterprise	3/31/2025	5/22/2025	$ 733.22	52	$ 38,127.44
15899	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	4/1/2025	6/19/2025	$ 122.46	79	$ 9,674.34

15900	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	4/29/2025	6/19/2025	$ 230.08	51	$ 11,734.08
15901	Training Assessments Lunch - Apr	PPL CATER	4/30/2025	6/19/2025	$ 442.63	50	$ 22,131.50
15902	Training Assessments Lunch - Apr	PPL CATER	5/1/2025	6/19/2025	$ 442.63	49	$ 21,688.87
15903	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	5/22/2025	6/19/2025	$ 230.72	28	$ 6,460.16
15904	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	6/3/2025	6/19/2025	$ 210.32	16	$ 3,365.12
15905	Training Assessments Lunch - Apr	BIAGGIO PIZZERIA FAMILY R	6/4/2025	6/19/2025	$ 247.46	15	$ 3,711.90
15906	Training Assessments Lunch - Apr	PPL CATER	6/6/2025	6/19/2025	$ 340.98	13	$ 4,432.74
15907	Hoqans Alley May 2025	DUNKIN #350249	5/7/2025	6/19/2025	$ 19.60	43	$ 842.80
15908	Hoqans Alley May 2025	DUNKIN #350249	5/8/2025	6/19/2025	$ 46.23	42	$ 1,941.66
15909	Hoqans Alley May 2025	WAWA 270	5/13/2025	6/19/2025	$ 8.63	37	$ 319.31
15910	Hoqans Alley May 2025	DUNKIN #350249	5/13/2025	6/19/2025	$ 46.23	37	$ 1,710.51
15911	Hoqans Alley May 2025	Enterprise	5/15/2025	6/19/2025	$ 917.42	35	$ 32,109.70
15912	Hoqans Alley May 2025	WAWA 843	5/23/2025	6/19/2025	$ 1.69	27	$ 45.63
15913	Hoqans Alley May 2025	ERACTOLL 8365HG	5/25/2025	6/19/2025	$ 15.97	25	$ 399.25
15914	juqwu03162025		3/13/2025	4/7/2025	$ 107.80	25	$ 2,695.00
15915	juqwu03182025		3/19/2025	4/7/2025	$ 179.20	19	$ 3,404.80
15916	Juquw05082025		5/7/2025	5/9/2025	$ 127.40	2	$ 254.80
15917	Juquw05082025	Park Harrisburq	5/7/2025	5/9/2025	$ 4.00	2	$ 8.00
15918	Juquw05082025	Park Harrisburq	5/7/2025	5/9/2025	$ 4.00	2	$ 8.00
15919	Juqwu05162025		5/16/2025	5/22/2025	$ 108.50	6	$ 651.00
15920	Juqwu06022025		6/9/2025	6/23/2025	$ 10.50	14	$ 147.00
15921	Juqwu06092025		6/9/2025	6/23/2025	$ 123.90	14	$ 1,734.60
15922	Monthly Staff Meetinq	PANERA BREAD #600742 O	1/24/2025	1/27/2025	$ 22.77	3	$ 68.31
15923	Monthly Staff Meetinq	WAWA 147	1/23/2025	1/27/2025	$ 23.78	4	$ 95.12
15924	Alex - April Mileaqe		4/14/2025	5/9/2025	$ 98.70	25	$ 2,467.50
15925	Alex - April Mileaqe		4/29/2025	5/9/2025	$ 60.20	10	$ 602.00
15926	Alex - April Mileaqe		4/24/2025	5/9/2025	$ 118.30	15	$ 1,774.50
15927	Alex - April Mileaqe		5/6/2025	5/9/2025	$ 74.90	3	$ 224.70
15928	Alex - April Mileaqe		4/2/2025	5/9/2025	$ 18.20	37	$ 673.40
15929	Alex - May Mileaqe		5/16/2025	6/6/2025	$ 116.90	21	$ 2,454.90
15930	Alex - May Mileaqe		5/21/2025	6/6/2025	$ 17.50	16	$ 280.00
15931	May 2025 Storm Incidentals	Walmart	4/30/2025	5/19/2025	$ 101.15	19	$ 1,921.85
15932	May 2025 Storm Incidentals	Matty's Sports house	4/30/2025	5/19/2025	$ 25.00	19	$ 475.00
15933	May 2025 Storm Incidentals	B&C Cafe	5/1/2025	5/19/2025	$ 12.19	18	$ 219.42
15934	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15935	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15936	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15937	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15938	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15939	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15940	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15941	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15942	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15943	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15944	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15945	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15946	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15947	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15948	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15949	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15950	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15951	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15952	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15953	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15954	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15955	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15956	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15957	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15958	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15959	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15960	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15961	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 129.00	18	$ 2,322.00
15962	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 5.16	18	$ 92.88
15963	Storm Housinq & Feedinq 5/31/25	DELTA HOTELS	5/31/2025	6/18/2025	$ 7.74	18	$ 139.32
15964	November Travel		11/4/2024	1/6/2025	$ 12.73	63	$ 801.99
15965	November Travel		11/6/2024	1/6/2025	$ 12.73	61	$ 776.53
15966	November Travel		11/8/2024	1/6/2025	$ 5.36	59	$ 316.24
15967	November Travel		11/12/2024	1/6/2025	$ 32.16	55	$ 1,768.80
15968	November Travel		11/20/2024	1/6/2025	$ 5.36	47	$ 251.92
15969	December Travel		12/11/2024	1/6/2025	$ 11.39	26	$ 296.14
15970	December Travel		12/17/2024	1/6/2025	$ 58.96	20	$ 1,179.20
15971	Storm Drill Travel Nov & Dec		12/19/2024	1/6/2025	$ 34.84	18	$ 627.12
15972	Storm Drill Travel Nov & Dec		12/12/2024	1/6/2025	$ 64.99	25	$ 1,624.75
15973	Storm Drill Travel Nov & Dec		11/14/2024	1/6/2025	$ 34.84	53	$ 1,846.52
15974	January Travel		1/9/2025	3/6/2025	$ 19.60	56	$ 1,097.60
15975	January Travel		1/15/2025	3/6/2025	$ 19.60	50	$ 980.00
15976	January Travel		1/31/2025	3/6/2025	$ 19.60	34	$ 666.40
15977	January Travel		2/13/2025	3/6/2025	$ 19.60	21	$ 411.60
15978	January Travel		2/19/2025	3/6/2025	$ 19.60	15	$ 294.00
15979	February + March Travel		2/4/2025	4/8/2025	$ 12.60	63	$ 793.80
15980	February + March Travel		3/12/2025	4/8/2025	$ 53.90	27	$ 1,455.30
15981	February + March Travel		3/25/2025	4/8/2025	$ 87.50	14	$ 1,225.00
15982	February + March Travel		3/31/2025	4/8/2025	$ 33.60	8	$ 268.80
15983	Penn State Recruiting Trip		3/5/2025	4/11/2025	$ 289.10	37	$ 10,696.70
15984	Penn State Recruiting Trip	Hyatt Place State Colleqe	3/5/2025	4/11/2025	$ 12.00	37	$ 444.00
15985	Penn State Recruiting Trip	Hyatt Place State Colleqe	3/5/2025	4/11/2025	$ 82.18	37	$ 3,040.66
15986	Penn State Recruiting Trip	Hyatt Place State Colleqe	3/5/2025	4/11/2025	$ 9.76	37	$ 361.12
15987	Personal Car Mileaqe		1/3/2025	1/6/2025	$ 25.20	3	$ 75.60
15988	Personal Car Mileaqe		1/5/2025	1/6/2025	$ 32.90	1	$ 32.90
15989	Personal Car Mileaqe		1/7/2025	1/9/2025	$ 44.80	2	$ 89.60
15990	Personal Car Mileaqe		1/9/2025	1/9/2025	$ 29.40	0	$ -
15991	Personal Car Mileaqe		1/9/2025	1/9/2025	$ 79.80	0	$ -
15992	Personal Car Mileaqe		1/10/2025	1/11/2025	$ 55.30	1	$ 55.30
15993	Personal Car Mileaqe		1/11/2025	1/14/2025	$ 30.10	3	$ 90.30
15994	Personal Car Mileaqe		1/21/2025	1/23/2025	$ 32.90	2	$ 65.80
15995	Personal Car Mileaqe		1/27/2025	1/28/2025	$ 36.40	1	$ 36.40
15996	Personal Car Mileaqe		1/29/2025	1/29/2025	$ 25.20	0	$ -
15997	Personal Car Mileaqe		1/30/2025	2/1/2025	$ 18.90	2	$ 37.80
15998	Personal Car Mileaqe		1/31/2025	2/6/2025	$ 32.90	6	$ 197.40
15999	Personal Car Mileaqe		2/10/2025	2/12/2025	$ 46.90	2	$ 93.80
16000	Personal Car Mileaqe		2/24/2025	2/25/2025	$ 36.40	1	$ 36.40
16001	Mileaqe Reimbursement		2/25/2025	2/26/2025	$ 30.10	1	$ 30.10
16002	Personal Car Mileaqe		2/26/2025	2/28/2025	$ 21.70	2	$ 43.40
16003	Personal Car Mileaqe		2/27/2025	2/28/2025	$ 79.80	1	$ 79.80
16004	Personal Car Mileaqe		2/28/2025	3/3/2025	$ 47.60	3	$ 142.80
16005	Personal Car Mileaqe		3/3/2025	3/7/2025	$ 29.40	4	$ 117.60
16006	Personal Car Mileaqe		3/6/2025	3/7/2025	$ 79.80	1	$ 79.80
16007	Personal Car Mileaqe		3/11/2025	3/17/2025	$ 26.60	6	$ 159.60
16008	Personal Car Mileaqe		3/12/2025	3/17/2025	$ 30.80	5	$ 154.00
16009	Mileaqe Reimbursement		3/24/2025	3/26/2025	$ 30.80	2	$ 61.60
16010	Personal Car Mileaqe		3/25/2025	3/26/2025	$ 78.40	1	$ 78.40
16011	Personal Car Mileaqe		3/26/2025	3/28/2025	$ 27.30	2	$ 54.60
16012	Personal Car Mileaqe		3/28/2025	3/31/2025	$ 62.30	3	$ 186.90

16013	Personal Car Mileage		4/4/2025	4/7/2025	$ 23.80	3	$ 71.40
16014	Personal Car Mileage		4/8/2025	4/10/2025	$ 58.80	2	$ 117.60
16015	Personal Car Mileage		4/14/2025	4/15/2025	$ 36.40	1	$ 36.40
16016	Personal Car Mileage		4/15/2025	4/17/2025	$ 43.40	2	$ 86.80
16017	Personal Car Mileage		4/16/2025	4/17/2025	$ 65.10	1	$ 65.10
16018	Personal Car Mileage		4/18/2025	4/20/2025	$ 44.10	2	$ 88.20
16019	Personal Car Mileage		4/22/2025	4/23/2025	$ 33.60	1	$ 33.60
16020	Personal Car Mileage		4/23/2025	4/23/2025	$ 53.20	0	$ -
16021	Personal Car Mileage		4/29/2025	4/29/2025	$ 88.20	0	$ -
16022	Personal Car Mileage		4/28/2025	4/29/2025	$ 33.60	1	$ 33.60
16023	Personal Car Mileage		5/1/2025	5/4/2025	$ 79.80	3	$ 239.40
16024	Personal Car Mileage		5/2/2025	5/4/2025	$ 39.20	2	$ 78.40
16025	Personal Car Mileage		5/12/2025	5/15/2025	$ 20.30	3	$ 60.90
16026	Personal Car Mileage		5/21/2025	5/27/2025	$ 112.70	6	$ 676.20
16027	Personal Car Mileage		5/22/2025	5/27/2025	$ 43.40	5	$ 217.00
16028	Personal Car Mileage		5/27/2025	5/31/2025	$ 31.50	4	$ 126.00
16029	Personal Car Mileage		5/29/2025	5/31/2025	$ 86.80	2	$ 173.60
16030	Personal Car Mileage		5/30/2025	6/4/2025	$ 22.40	5	$ 112.00
16031	Personal Car Mileage		6/2/2025	6/8/2025	$ 32.20	6	$ 193.20
16032	Personal Car Mileage		6/3/2025	6/10/2025	$ 28.70	7	$ 200.90
16033	Personal Car Mileage		6/11/2025	6/12/2025	$ 48.30	1	$ 48.30
16034	Personal Car Mileage		6/9/2025	6/11/2025	$ 19.60	2	$ 39.20
16035	Personal Car Mileage		6/18/2025	6/19/2025	$ 54.60	1	$ 54.60
16036	Personal Car Mileage		6/19/2025	6/23/2025	$ 86.80	4	$ 347.20
16037	Personal Car Mileage		6/25/2025	6/26/2025	$ 55.30	1	$ 55.30
16038	Personal Car Mileage		6/26/2025	6/27/2025	$ 86.80	1	$ 86.80
16039	Holiday Inn	Holiday Inn	1/6/2025	1/22/2025	$ 174.80	16	$ 2,796.80
16040	Holiday Inn	Holiday Inn	1/6/2025	1/22/2025	$ 28.09	16	$ 449.44
16041	Osaka	OSAKA HAMBURG	1/6/2025	1/22/2025	$ 25.14	16	$ 402.24
16042	Crowne Plaza	THE LOBBY BAR	1/5/2025	1/22/2025	$ 20.00	17	$ 340.00
16043	Canes	RAISING CANES 0641	1/7/2025	1/22/2025	$ 11.65	15	$ 174.75
16044	Wawa	Wawa	12/11/2024	1/22/2025	$ 14.29	42	$ 600.18
16045	Arbys	ARBYS 6237	1/8/2025	2/7/2025	$ 11.12	30	$ 333.60
16046	December/January Safety Meeting	MARCOS PIZZA - 2008	1/21/2025	2/7/2025	$ 140.32	17	$ 2,385.44
16047	Hilton Garden Inn	HILTON GARDEN INN	1/7/2025	2/7/2025	$ 102.46	31	$ 3,176.26
16048	Hilton Garden Inn	HILTON GARDEN INN	1/7/2025	2/7/2025	$ 10.48	31	$ 324.88
16049	Wawa	WAWA 8162	2/17/2025	2/24/2025	$ 14.53	7	$ 101.71
16050	Subway	SUBWAY 25748	2/17/2025	2/24/2025	$ 13.72	7	$ 96.04
16051	Comfort Inn	COMFORT INNS	2/16/2025	2/24/2025	$ 89.00	8	$ 712.00
16052	Comfort Inn	COMFORT INNS	2/16/2025	2/24/2025	$ 8.01	8	$ 64.08
16053	Toms Kitchen	TOMS KITCHEN	2/18/2025	2/24/2025	$ 13.28	6	$ 79.68
16054	Safety Meeting	MARCOS PIZZA - 2008	2/27/2025	3/19/2025	$ 106.46	20	$ 2,129.20
16055	Ruperts Meats	RUPERTS SPECIALTY MEATS	3/20/2025	4/10/2025	$ 81.72	21	$ 1,716.12
16056	Dunkin Donuts	DUNKIN #350249	3/12/2025	4/9/2025	$ 80.47	28	$ 2,253.16
16057	Hogans Alley Training	MARCOS PIZZA - 2008	5/5/2025	6/4/2025	$ 95.34	30	$ 2,860.20
16058	Hogans Alley	MARCOS PIZZA - 2008	5/8/2025	6/2/2025	$ 112.79	25	$ 2,819.75
16059	Weis	WEIS MARKETS 037	5/12/2025	6/2/2025	$ 78.60	21	$ 1,650.60
16060	City Center Parking	ALLENTOWN PARKING-SPIRAL	3/27/2025	4/11/2025	$ 12.00	15	$ 180.00
16061	CIS Project - Travel to Kentucky	United Airlines	4/7/2025	5/16/2025	$ 491.97	39	$ 19,186.83
16062	CIS Project - Travel to Kentucky	DUNKIN #354506	4/21/2025	5/16/2025	$ 10.50	25	$ 262.50
16063	CIS Project - Travel to Kentucky	Courtyards	4/23/2025	5/16/2025	$ 14.19	23	$ 326.37
16064	CIS Project - Travel to Kentucky	Courtyards	4/22/2025	5/16/2025	$ 11.27	24	$ 270.48
16065	CIS Project - Travel to Kentucky	Courtyards	4/21/2025	5/16/2025	$ 23.81	25	$ 595.25
16066	CIS Project - Travel to Kentucky	SIDEBAR AT WHISKEY ROW	4/24/2025	5/16/2025	$ 144.78	22	$ 3,185.16
16067	CIS Project - Travel to Kentucky	Courtyards	4/24/2025	5/16/2025	$ 14.19	22	$ 312.18
16068	CIS Project - Travel to Kentucky	Courtyards	4/21/2025	5/16/2025	$ 122.32	25	$ 3,058.00
16069	CIS Project - Travel to Kentucky	Courtyards	4/21/2025	5/16/2025	$ 21.60	25	$ 540.00
16070	CIS Project - Travel to Kentucky	Courtyards	4/22/2025	5/16/2025	$ 139.92	24	$ 3,358.08
16071	CIS Project - Travel to Kentucky	Courtyards	4/22/2025	5/16/2025	$ 24.70	24	$ 592.80
16072	CIS Project - Travel to Kentucky	Courtyards	4/23/2025	5/16/2025	$ 183.92	23	$ 4,230.16
16073	CIS Project - Travel to Kentucky	Courtyards	4/23/2025	5/16/2025	$ 32.47	23	$ 746.81
16074	CIS Project - Travel to Kentucky	Courtyards	4/24/2025	5/16/2025	$ 183.92	22	$ 4,046.24
16075	CIS Project - Travel to Kentucky	Courtyards	4/24/2025	5/16/2025	$ 32.47	22	$ 714.34
16076	KAW_3_18_2025		3/18/2025	4/2/2025	$ 86.80	15	$ 1,302.00
16077	KAW_3_18_2025		3/19/2025	4/2/2025	$ 86.80	14	$ 1,215.20
16078	KAW_3_18_2025		3/20/2025	4/2/2025	$ 86.80	13	$ 1,128.40
16079	KAW_3_18_2025		3/21/2025	4/2/2025	$ 86.80	12	$ 1,041.60
16080	KAW_3_18_2025		3/25/2025	4/2/2025	$ 86.80	8	$ 694.40
16081	KAW_3_18_2025		3/26/2025	4/2/2025	$ 86.80	7	$ 607.60
16082	KAW_3_18_2025		3/27/2025	4/2/2025	$ 86.80	6	$ 520.80
16083	Assessing Storm 2/17/2025		2/17/2025	2/24/2025	$ 163.80	7	$ 1,146.60
16084	Assessing Storm 2/17/2025	Wawa	2/17/2025	2/24/2025	$ 14.98	7	$ 104.86
16085	Assessing Storm 2/17/2025	Sheetz	2/17/2025	2/24/2025	$ 18.26	7	$ 127.82
16086	Warrenfeltz Storm 2025AY		5/31/2025	6/2/2025	$ 32.20	2	$ 64.40
16087	Warrenfeltz Storm 2025AY		6/1/2025	6/2/2025	$ 13.30	1	$ 13.30
16088	Storm Duty NE	Rite Aid	11/22/2024	1/28/2025	$ 51.84	67	$ 3,473.28
16089	Storm Duty NE	Walmart	11/23/2024	1/28/2025	$ 128.82	66	$ 8,502.12
16090	Storm Duty NE	Burger King	11/23/2024	1/28/2025	$ 14.19	66	$ 936.54
16091	Storm Duty NE	OMO Travel Plaza	11/24/2024	1/28/2025	$ 13.36	65	$ 868.40
16092	Storm Duty NE	Pinkys Family Restaurant	11/26/2024	1/28/2025	$ 3.24	63	$ 204.12
16093	Storm Duty NE	KFC	11/24/2024	1/28/2025	$ 13.77	65	$ 895.05
16094	Storm Duty NE	Vintage Inn & Tavern	11/25/2024	1/28/2025	$ 25.00	64	$ 1,600.00
16095	Storm Duty NE	Foliage	11/25/2024	1/28/2025	$ 17.49	64	$ 1,119.36
16096	Storm Duty NE	OMO Travel Plaza	11/23/2024	1/28/2025	$ 7.40	66	$ 488.40
16097	May 2025 Storm Incidentals	Walmart	4/30/2025	5/19/2025	$ 120.37	19	$ 2,287.03
16098	May 2025 Storm Incidentals	Matty'{s Sports house	4/30/2025	5/19/2025	$ 25.00	19	$ 475.00
16099	Hotel Accommodations	Fairfield Inn and Suites	3/6/2025	3/20/2025	$ 180.40	14	$ 2,525.60
16100	Hotel Accommodations		3/6/2025	3/20/2025	$ 35.00	14	$ 490.00
16101	mileage		5/31/2025	6/2/2025	$ 100.80	2	$ 201.60
16102	report 1/14/25 MVW	PTC EZPASS CSC WEB IVR	1/6/2025	1/15/2025	$ 327.10	9	$ 2,943.90
16103	report 2/27/25 MVW	PTC EZPASS CSC WEB IVR	2/12/2025	2/28/2025	$ 71.80	16	$ 1,148.80
16104	report 2/27/25 MVW	PTC EZPASS CSC WEB IVR	2/14/2025	2/28/2025	$ 33.40	14	$ 467.60
16105	report 3/12/25 MVW	PTC EZPASS CSC WEB IVR	3/5/2025	3/14/2025	$ 3.86	9	$ 34.74
16106	report 4/1/25 MVW	PTC EZPASS CSC WEB IVR	3/26/2025	4/1/2025	$ 43.32	6	$ 259.92
16107	report 4/1/25 MVW	PTC EZPASS CSC WEB IVR	3/26/2025	4/1/2025	$ 19.18	6	$ 115.08
16108	report 4/8/25 MVW	PTC EZPASS CSC WEB IVR	4/1/2025	4/10/2025	$ 29.70	9	$ 267.30
16109	report 4/8/25 MVW	PTC EZPASS CSC WEB IVR	4/1/2025	4/10/2025	$ 53.00	9	$ 477.00
16110	report 4/15/25 MVW	PTC EZPASS CSC WEB IVR	4/7/2025	4/15/2025	$ 7.16	8	$ 57.28
16111	report 4/15/25 MVW	PTC EZPASS CSC WEB IVR	4/8/2025	4/15/2025	$ 193.02	7	$ 1,351.14
16112	report 4/15/25 MVW	PTC EZPASS CSC WEB IVR	4/8/2025	4/15/2025	$ 36.00	7	$ 252.00
16113	report 5/6/25 MVW	PTC EZPASS CSC WEB IVR	4/22/2025	5/6/2025	$ 59.60	14	$ 834.40
16114	report 5/6/25 MVW	PTC EZPASS CSC WEB IVR	4/22/2025	5/6/2025	$ 8.86	14	$ 124.04
16115	report 5/6/25 MVW	PTC EZPASS CSC WEB IVR	4/29/2025	5/6/2025	$ 5.80	7	$ 40.60
16116	report 5/13/25 MVW	PTC EZPASS CSC WEB IVR	5/6/2025	5/14/2025	$ 481.98	8	$ 3,855.84
16117	report 5/13/25 MVW	PTC EZPASS CSC WEB IVR	5/6/2025	5/14/2025	$ 59.46	8	$ 475.68
16118	report 5/20/25 MVW	PTC EZPASS CSC WEB IVR	5/7/2025	5/21/2025	$ 24.00	14	$ 336.00
16119	report 6/17/25 MVW	PTC EZPASS CSC WEB IVR	6/9/2025	6/17/2025	$ 225.50	8	$ 1,804.00
16120	report 6/17/25 MVW	PTC EZPASS CSC WEB IVR	6/9/2025	6/17/2025	$ 10.88	8	$ 87.04
16121	report 6/17/25 MVW	PTC EZPASS CSC WEB IVR	6/9/2025	6/17/2025	$ 298.92	8	$ 2,391.36
16122	report 6/24/25 MVW	PTC EZPASS CSC WEB IVR	6/17/2025	6/25/2025	$ 62.32	8	$ 498.56
16123	report 6/24/25 MVW	PTC EZPASS CSC WEB IVR	6/17/2025	6/25/2025	$ 46.48	8	$ 371.84
16124	Tolls - Trng - Walbert	Toll Charge	5/30/2025	6/30/2025	$ 63.45	31	$ 1,966.95
16125	Storm mileage		2/16/2025	2/19/2025	$ 31.50	3	$ 94.50

16126	JTWA 13029418		6/3/2025	6/4/2025	$	85.40	1	$ 85.40
16127	Storm drill		6/25/2025	6/26/2025	$	51.80	1	$ 51.80
16128	6/10 Travel to SC		6/10/2025	6/23/2025	$	100.10	13	$ 1,301.30
16129	Travel to SC 5/8		5/8/2025	6/25/2025	$	100.10	48	$ 4,804.80
16130	Storm Duty 12/30/2024		12/30/2024	1/15/2025	$	38.19	16	$ 611.04
16131	Storm Duty 12/30/2024		12/30/2024	1/15/2025	$	38.19	16	$ 611.04
16132	Storm drill 01/29/2025		1/29/2025	2/21/2025	$	39.90	23	$ 917.70
16133	Storm drill 01/29/2025		1/29/2025	2/21/2025	$	39.90	23	$ 917.70
16134	Storm Drill 02/26/2025		2/26/2025	3/7/2025	$	30.10	9	$ 270.90
16135	Storm Drill 02/26/2025		2/26/2025	3/7/2025	$	39.90	9	$ 359.10
16136	Storm duty 3/7/2025		3/7/2025	3/7/2025	$	39.90	0	$ -
16137	Storm duty 3/7/2025		3/7/2025	3/7/2025	$	39.90	0	$ -
16138	Safety Meal	STARLITE DINER	1/10/2025	2/7/2025	$	67.32	28	$ 1,884.96
16139	Storm Food	DUNKIN #353983 Q35	2/17/2025	3/3/2025	$	192.63	14	$ 2,696.82
16140	Parking	Allentown Parking Authority	2/24/2025	3/7/2025	$	13.00	11	$ 143.00
16141	Parking	Allentown Parking Authority	2/25/2025	3/7/2025	$	17.00	10	$ 170.00
16142	SPIRIT Training Parking	ALLENTOWN PARKING STRATA	2/27/2025	3/7/2025	$	12.00	8	$ 96.00
16143	SPIRIT Training Parking	ALLENTOWN PARKING STRATA	2/26/2025	3/7/2025	$	14.00	9	$ 126.00
16144	Storm Food	SLICE*SLICEOFITALY	3/7/2025	3/14/2025	$	217.71	7	$ 1,523.97
16145	Storm Food	ezCater	3/21/2025	3/26/2025	$	562.78	5	$ 2,813.90
16146	Negative Adjustment A1RUN	BJs Brewhouse	4/21/2025	4/17/2025	$	(562.78)	(4)	$ 2,251.12
16147	Storm Food	EZCATER*BJS RESTAURANT	3/21/2025	4/16/2025	$	562.78	26	$ 14,632.28
16148	FISR Food	BJ'S RESTAURANTS 594	4/8/2025	4/16/2025	$	274.37	8	$ 2,194.96
16149	Storm Food	WAWA 287	4/16/2025	5/2/2025	$	93.68	16	$ 1,498.88
16150	Safety Meal	STARLITE DINER	4/18/2025	5/2/2025	$	95.22	14	$ 1,333.08
16151	Storm Food	ezCater	4/30/2025	5/6/2025	$	497.35	6	$ 2,984.10
16152	Safety Meal	SALADWORKS - ALLENTOWN -	5/8/2025	5/16/2025	$	353.06	8	$ 2,824.48
16153	Storm Food	AFGHAN KABOBS & GRILL	5/14/2025	5/23/2025	$	556.50	9	$ 5,008.50
16154	Holiday Team Building Meal	POPEYES 11571	5/26/2025	6/4/2025	$	76.68	9	$ 690.12
16155	Storm Food	SLICE OF ITALY	6/1/2025	6/16/2025	$	222.11	15	$ 3,331.65
16156	Team Breakfast	STARLITE DINER	6/6/2025	6/24/2025	$	69.59	18	$ 1,252.62
16157	RUTH T2 Failure Donuts	DUNKIN #301290 Q35	1/14/2025	1/24/2025	$	12.79	10	$ 127.90
16158	Quality Team Lunch	LITTLE VILLAGE PIZZA	1/22/2025	1/28/2025	$	70.01	6	$ 420.06
16159	Quality Team Lunch	LITTLE VILLAGE PIZZA	2/26/2025	3/3/2025	$	70.01	5	$ 350.05
16160	EAP Spring Conference	WWW.ENERGYPA.ORG	3/11/2025	3/18/2025	$	216.00	7	$ 1,512.00
16161	Team lunch	MAMMA'S PIZZA SHOP & RES	3/21/2025	3/27/2025	$	76.05	6	$ 456.30
16162	Quality Team Lunch	LITTLE VILLAGE PIZZA	3/26/2025	4/3/2025	$	52.37	8	$ 418.96
16163	EAP Spring Conference	DoubleTree Hotels	4/7/2025	4/14/2025	$	134.00	7	$ 938.00
16164	EAP Spring Conference	DoubleTree Hotels	4/7/2025	4/14/2025	$	18.76	7	$ 131.32
16165	EAP Spring Conference	DoubleTree Hotels	4/8/2025	4/14/2025	$	134.00	6	$ 804.00
16166	EAP Spring Conference	DoubleTree Hotels	4/8/2025	4/14/2025	$	18.76	6	$ 112.56
16167	EAP Spring Conference	DoubleTree Hotels	4/9/2025	4/14/2025	$	23.33	5	$ 116.65
16168	Lancaster Monthly Safety Meeting	DUNKIN #346941 Q35	5/5/2025	5/9/2025	$	33.64	4	$ 134.56
16169	Harrisburg RT Safety Breakfast	DUNKIN #306751	5/8/2025	5/15/2025	$	19.69	7	$ 137.83
16170	Sub Maintenance Turnover Meeting	TST*MICKS ALL AMERICAN	5/19/2025	5/28/2025	$	63.47	9	$ 571.23
16171	Travel week of 5/21/25		5/21/2025	5/30/2025	$	88.90	9	$ 800.10
16172	Travel week of 5/28/25		5/27/2025	6/9/2025	$	90.30	13	$ 1,173.90
16173	Travel week of 5/28/25		6/1/2025	6/9/2025	$	32.90	8	$ 263.20
16174	Travel week of 6/2/25		6/3/2025	6/13/2025	$	88.90	10	$ 889.00
16175	Travel week of 6/2/25		6/4/2025	6/13/2025	$	31.50	9	$ 283.50
16176	Travel week of 6/2/25		6/5/2025	6/13/2025	$	63.00	8	$ 504.00
16177	Travel week of 6/9/25		6/9/2025	6/27/2025	$	31.50	18	$ 567.00
16178	Travel week of 6/9/25		6/10/2025	6/27/2025	$	88.90	17	$ 1,511.30
16179	Travel week of 6/16/25		6/17/2025	6/27/2025	$	88.90	10	$ 889.00
16180	Travel week of 6/16/25		6/18/2025	6/27/2025	$	31.50	9	$ 283.50
16181	May 2025 storm duty Incidentals	Target	4/30/2025	5/9/2025	$	58.42	9	$ 525.78
16182	May 2025 storm duty Incidentals	Longhorn Steakhouse	4/30/2025	5/9/2025	$	25.00	9	$ 225.00
16183	May 2025 storm duty Incidentals	The Pepper Tree	5/1/2025	5/9/2025	$	17.70	8	$ 141.60
16184	SWPP Registration	SOCIETY01* 2025 SWPP A	3/18/2025	4/10/2025	$	2,090.00	23	$ 48,070.00
16185	SWPP Conference Flight	ALLEGNT AIR,QTT	3/28/2025	4/10/2025	$	361.50	13	$ 4,699.50
16186	SWPP Conference	BAJO TACO	4/25/2025	5/16/2025	$	21.41	21	$ 449.61
16187	SWPP Conference	LYFT *RIDE FRI 11AM	4/25/2025	5/16/2025	$	29.99	21	$ 629.79
16188	SWPP Conference	KITCHEN NOTES	4/25/2025	5/16/2025	$	40.87	21	$ 858.27
16189	SWPP Conference	TST*MARTINS BAR-B-QUE J	4/22/2025	5/16/2025	$	37.72	24	$ 905.28
16190	SWPP Conference	BARLINES OMNI NASHVILL	4/21/2025	5/16/2025	$	46.39	25	$ 1,159.75
16191	SWPP Conference	LYFT *RIDE MON 3PM	4/21/2025	5/16/2025	$	40.35	25	$ 1,008.75
16192	SWPP Conference	Omni Hotels	4/21/2025	5/16/2025	$	319.00	25	$ 7,975.00
16193	SWPP Conference	Omni Hotels	4/21/2025	5/16/2025	$	55.93	25	$ 1,398.25
16194	SWPP Conference	Omni Hotels	4/22/2025	5/16/2025	$	319.00	24	$ 7,656.00
16195	SWPP Conference	Omni Hotels	4/22/2025	5/16/2025	$	55.93	24	$ 1,342.32
16196	SWPP Conference	Omni Hotels	4/23/2025	5/16/2025	$	319.00	23	$ 7,337.00
16197	SWPP Conference	Omni Hotels	4/23/2025	5/16/2025	$	55.93	23	$ 1,286.39
16198	SWPP Conference	Omni Hotels	4/24/2025	5/16/2025	$	319.00	22	$ 7,018.00
16199	SWPP Conference	Omni Hotels	4/24/2025	5/16/2025	$	55.93	22	$ 1,230.46
16200	SWPP Conference	Omni Hotels	4/22/2025	5/16/2025	$	40.87	24	$ 980.88
16201	SWPP Conference	Omni Hotels	4/23/2025	5/16/2025	$	36.77	23	$ 845.71
16202	Tara Madar Company Mobile	CELLULAR ACCESSORIES FOR	4/28/2025	5/16/2025	$	81.94	18	$ 1,474.92
16203	Lori Kostro Mobile Phone	CELLULAR ACCESSORIES FOR	4/16/2025	5/16/2025	$	61.23	30	$ 1,836.90
16204	Storm Meal - 13853272	DOUBLE D BAR & GRILL	1/1/2025	1/6/2025	$	187.69	5	$ 938.45
16205	Phone accessories - Brett Thomas	AMAZON MKTPL*ZP6AS9OR1	1/3/2025	1/13/2025	$	13.77	10	$ 137.70
16206	Phone accessories - Helpers	AMAZON MKTPL*ZP95F5LS1	1/3/2025	1/13/2025	$	110.17	10	$ 1,101.70
16207	HAR T&D Safety Breakfast - JAN	PEACHTREE RESTAURANT &	1/17/2025	1/24/2025	$	160.00	7	$ 1,120.00
16208	Lodging/Trainee Interviews	ABEXA - LDG - HYATT PLACE	1/23/2025	1/31/2025	$	184.97	8	$ 1,479.76
16209	Lodging/refreshments	ABEXA - LDG - HYATT PLACE	1/24/2025	1/31/2025	$	11.00	7	$ 77.00
16210	HAR Supervisor Meeting - Lunch	YANKEE DOODLE	2/7/2025	2/20/2025	$	71.34	13	$ 927.42
16211	HAR Supervisor Meeting - Lunch	YANKEE DOODLE	2/7/2025	2/20/2025	$	71.34	13	$ 927.42
16212	Crew phone charger cables	AMAZON MKTPL*1R41L6U53	2/21/2025	2/25/2025	$	13.76	4	$ 55.04
16213	Storm Meal - 13855018	5GUYS 0655 QSR	2/16/2025	2/25/2025	$	22.22	9	$ 199.98
16214	Storm Meal - 13855018	MCDONALD'S F33998	2/17/2025	2/25/2025	$	11.32	8	$ 90.56
16215	FEB Safety Meeting - Breakfast	PEACHTREE RESTAURANT &	2/20/2025	3/3/2025	$	240.00	11	$ 2,640.00
16216	Conference Meal - Dinner	RENAISSANCE ALLENTOWN	2/24/2025	3/4/2025	$	65.00	8	$ 520.00
16217	MARCH Safety Meeting - Breakfast	DUNKIN #301290 Q35	3/3/2025	3/10/2025	$	49.95	7	$ 349.65
16218	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/24/2025	3/10/2025	$	185.00	14	$ 2,590.00
16219	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/24/2025	3/10/2025	$	18.50	14	$ 259.00
16220	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/25/2025	3/10/2025	$	175.00	13	$ 2,275.00
16221	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/25/2025	3/10/2025	$	17.50	13	$ 227.50
16222	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/26/2025	3/10/2025	$	224.00	12	$ 2,688.00
16223	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/26/2025	3/10/2025	$	22.40	12	$ 268.80
16224	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/24/2025	3/10/2025	$	16.96	14	$ 237.44
16225	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/25/2025	3/10/2025	$	16.96	13	$ 220.48
16226	Hotel & Parking - Conference	RENAISSANCE ALLENTOWN	2/26/2025	3/10/2025	$	16.96	12	$ 203.52
16227	March Safety Meeting - Breakfast	CAPITOL DINER	3/27/2025	4/3/2025	$	440.45	7	$ 3,083.15
16228	Crew lunch	DD *DOORDASH JERSEYMIK	4/5/2025	4/10/2025	$	216.07	5	$ 1,080.35
16229	Refreshments for crews	LOVE'S #0366 INSIDE	4/5/2025	4/11/2025	$	11.41	6	$ 68.46
16230	storm meal - WO 13855049	STURGES SPEAKEASY.	4/9/2025	4/15/2025	$	31.80	6	$ 190.80
16231	Regional training dummy	SP J.L. MATTHEWS CO.	4/16/2025	4/23/2025	$	3,279.94	7	$ 22,959.58
16232	Safety Meeting Lunch	DOCKSIDE WILLIES	4/15/2025	4/23/2025	$	310.00	8	$ 2,480.00
16233	Safety Meeting - Harrisburg	DOCKSIDE WILLIES	4/24/2025	4/30/2025	$	349.84	6	$ 2,099.04
16234	lunch - refund & receipt	DD *DOORDASH UNDERDOGS	5/5/2025	5/20/2025	$	(21.03)	15	$ (315.45)
16235	lunch - refund & receipt	DD *DOORDASH UNDERDOGS	5/2/2025	5/20/2025	$	21.03	18	$ 378.54
16236	Safety Meeting breakfast	PEACHTREE RESTAURANT &	5/29/2025	6/6/2025	$	205.88	8	$ 1,647.04
16237	storm meal - 13941621	MCDONALD'S F5638	5/31/2025	6/10/2025	$	14.50	10	$ 145.00
16238	storm meal 13941621	CHIPOTLE 1340	5/31/2025	6/6/2025	$	15.75	6	$ 94.50

16239	WLS call meal	MCDONALD'S F10029	6/8/2025	6/12/2025	$ 16.29	4	$ 65.16
16240	Intern lunch	PJ WHELIHAN RESTAURANT HA	6/11/2025	6/18/2025	$ 68.62	7	$ 480.34
16241	dinner	DD *DOORDASH SNITZCREE	6/19/2025	6/30/2025	$ (66.71)	11	$ (733.81)
16242	dinner	DD *DOORDASH SNITZCREE	6/14/2025	6/30/2025	$ 66.71	16	$ 1,067.36
16243	storm meal - 13941878	CHIPOTLE 2486	6/19/2025	6/30/2025	$ 23.48	11	$ 258.28
16244	storm meal - 13941878	MCDONALD'S F2837	6/19/2025	6/30/2025	$ 15.13	11	$ 166.43
16245	12 Days of Giveaways - EE	AMAZON.COM*ZD9FN5VN0	1/9/2025	2/25/2025	$ 52.99	47	$ 2,490.53
16246	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$ 108.99	49	$ 5,340.51
16247	12 Days of Giveaways - EE	AMAZON MKTPL*Z52797OC2	1/7/2025	2/25/2025	$ 24.32	49	$ 1,191.68
16248	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$ 56.59	49	$ 2,772.91
16249	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$ 292.99	49	$ 14,356.51
16250	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$ 20.68	49	$ 1,013.32
16251	12 Days of Giveaways - EE	AMAZON.COM*ZP9BM98K1	1/7/2025	2/25/2025	$ 37.09	49	$ 1,817.41
16252	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$ 87.79	49	$ 4,301.71
16253	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$ 22.13	49	$ 1,084.37
16254	12 Days of Giveaways - EE	ENERGY FEDERATION INC	1/7/2025	2/25/2025	$ 63.58	49	$ 3,115.42
16255	12 Days of Giveaways - EE	AMAZON MKTPL*ZD3GV1LG0	1/6/2025	2/25/2025	$ 31.79	50	$ 1,589.50
16256	Feb-April 2025 misc.	LANCASTER PARKING AUTHORI	4/3/2025	6/9/2025	$ 10.00	67	$ 670.00
16257	Feb-April 2025 misc.		4/3/2025	6/9/2025	$ 44.10	67	$ 2,954.70
16258	Feb-April 2025 misc.		4/3/2025	6/9/2025	$ 44.10	67	$ 2,954.70
16259	Staff Meeting	TRIVET II	11/6/2024	1/29/2025	$ 51.43	84	$ 4,320.12
16260	Storm 13066107	SQ *RENEES COLD CUT HUT	11/14/2024	1/29/2025	$ 49.00	76	$ 3,724.00
16261	Lineman Leader Meeting	ALTA PIZZERIA AND PASTA H	1/28/2025	2/3/2025	$ 62.80	6	$ 376.80
16262	Dinner	WAWA 8162	12/23/2024	2/3/2025	$ 15.39	42	$ 646.38
16263	Oct24-Helper Class	GRILL LIFE BARBECUE	12/20/2024	2/3/2025	$ 485.85	45	$ 21,863.25
16264	Lunch	POPEYES #14342	12/23/2024	2/3/2025	$ 17.15	42	$ 720.30
16265	Staff Meeting	LINX RESTAURANT AND PU	1/23/2025	2/3/2025	$ 47.19	11	$ 519.09
16266	Lineman Leader Meeting Add'tl	DOLLAR GENERAL #24316	1/27/2025	2/3/2025	$ 38.55	7	$ 269.85
16267	Staff Meeting	WEIS MARKETS 142	12/20/2024	2/3/2025	$ 40.93	45	$ 1,841.85
16268	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/16/2025	3/11/2025	$ 1,430.99	23	$ 32,912.77
16269	Storm Room 13066809	BUDDIES' NEW YORK BAGELS	2/16/2025	3/11/2025	$ 82.88	23	$ 1,906.24
16270	Storm Room 13066809	ALTA PIZZERIA AND PASTA H	2/16/2025	3/11/2025	$ 208.49	23	$ 4,795.27
16271	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/17/2025	3/11/2025	$ 1,157.11	22	$ 25,456.42
16272	Storm Room 13066809	BUDDIES' NEW YORK BAGELS	2/17/2025	3/11/2025	$ 373.00	22	$ 8,206.00
16273	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/18/2025	3/11/2025	$ (1,157.11)	21	$ (24,299.31)
16274	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/18/2025	3/11/2025	$ (1,348.62)	21	$ (28,321.02)
16275	Storm Room 13066809	ALFREDOS BRICK OVEN PIZZE	2/17/2025	3/11/2025	$ 1,348.62	22	$ 29,669.64
16276	Staff Meeting	Lta Pizzea & Pasta House	12/16/2024	2/25/2025	$ 208.49	71	$ 14,802.79
16277	Hotel	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/11/2025	$ 119.00	47	$ 5,593.00
16278	Hotel	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/11/2025	$ 7.14	47	$ 335.58
16279	Hotel	FOUR POINTS ALLENTOWN LEH	1/23/2025	3/11/2025	$ 4.76	47	$ 223.72
16280	Rodeo 2025	ALTA PIZZERIA AND PASTA H	3/26/2025	5/27/2025	$ 469.02	62	$ 29,079.24
16281	Rodeo 2025	ALTA PIZZERIA AND PASTA H	3/12/2025	5/27/2025	$ 225.94	76	$ 17,171.44
16282	Rodeo 2025	ALTA PIZZERIA AND PASTA H	5/7/2025	5/27/2025	$ 326.83	20	$ 6,536.60
16283	International 2025-Sponsorship	INTERNATIONAL LINEMANS	5/7/2025	5/21/2025	$ 1,500.00	14	$ 21,000.00
16284	Event Analysis Meeting	ALTA PIZZERIA AND PASTA H	4/8/2025	5/27/2025	$ 90.66	49	$ 4,442.34
16285	2nd Annual Rodeo Int. Comp	WEIS MARKETS 068	4/9/2025	5/27/2025	$ 51.54	48	$ 2,473.92
16286	Women's Culture Committee	PJ WHELIHAN RESTAURANT WA	3/13/2025	5/27/2025	$ 79.25	75	$ 5,943.75
16287	EZ PASS and Toll charges	ELIZABETH RIVER TUNNEL	12/31/2024	2/18/2025	$ 33.27	49	$ 1,630.23
16288	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/4/2025	2/18/2025	$ 35.00	45	$ 1,575.00
16289	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/9/2025	2/18/2025	$ 210.00	40	$ 8,400.00
16290	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/10/2025	2/18/2025	$ 35.00	39	$ 1,365.00
16291	EZ PASS and Toll charges	NC QUICK PASS	1/10/2025	2/18/2025	$ 26.76	39	$ 1,043.64
16292	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/11/2025	2/18/2025	$ 35.00	38	$ 1,330.00
16293	EZ PASS and Toll charges	PTC EZ PASS AUTO RE.	1/26/2025	2/18/2025	$ 70.00	23	$ 1,610.00
16294	EZ PASS and Toll charges	PTC EZ PASS CSC	1/16/2025	2/18/2025	$ 18.02	33	$ 594.66
16295	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	12/16/2024	2/18/2025	$ 29.99	64	$ 1,919.36
16296	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	1/16/2025	2/18/2025	$ 56.43	33	$ 1,862.19
16297	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	1/23/2025	2/18/2025	$ 56.43	26	$ 1,467.18
16298	supplies/ cell phone accessories	CELLULAR ACCESSORIES FOR	2/4/2025	2/18/2025	$ 199.56	14	$ 2,793.84
16299	Bill Farber's meeting	NEW YORK PIZZA AND FAMILY	3/5/2025	3/25/2025	$ 228.72	20	$ 4,574.40
16300	various expenses for SC's	CELLULAR ACCESSORIES FOR	1/28/2025	3/25/2025	$ 349.72	56	$ 19,584.32
16301	various expenses for SC's	AMAZON MKTPL*E149S75D3	2/20/2025	3/25/2025	$ 50.30	33	$ 1,659.90
16302	various expenses for SC's	AMAZON MKTPL*OT70D7B03	2/20/2025	3/25/2025	$ 50.30	33	$ 1,659.90
16303	various expenses for SC's	AMAZON MKTPL*PD38Z9603	2/20/2025	3/25/2025	$ 50.30	33	$ 1,659.90
16304	various expenses for SC's	CELLULAR ACCESSORIES FOR	2/5/2025	5/8/2025	$ 61.42	92	$ 5,650.64
16305	various expenses for SC's	CELLULAR ACCESSORIES FOR	3/3/2025	5/8/2025	$ 199.56	66	$ 13,170.96
16306	various expenses for SC's	CELLULAR ACCESSORIES FOR	3/7/2025	5/8/2025	$ 237.69	62	$ 14,736.78
16307	ez pass replenishment	PTC EZ PASS AUTO RE.	4/27/2025	5/28/2025	$ 210.00	31	$ 6,510.00
16308	ez pass replenishment	PTC EZ PASS AUTO RE.	4/25/2025	5/28/2025	$ 70.00	33	$ 2,310.00
16309	ez pass replenishment	PTC EZ PASS AUTO RE.	4/4/2025	5/28/2025	$ 500.00	54	$ 27,000.00
16310	ez pass replenishment	PTC EZ PASS AUTO RE.	3/2/2025	5/28/2025	$ 35.00	87	$ 3,045.00
16311	ez pass replenishment	PTC EZPASS CSC WEB IVR	2/26/2025	5/28/2025	$ 3.16	91	$ 287.56
16312	office supplies/cell accessories	AMAZON MKTPL*NN8US7JQ2	5/22/2025	5/28/2025	$ 166.86	6	$ 1,001.16
16313	postage/lunch	TST* NINA'S DUNMORE	5/1/2025	6/2/2025	$ 43.92	32	$ 1,405.44
16314	Justin Wilk Tolls	PennDOT	4/28/2025	6/5/2025	$ 95.80	38	$ 3,640.40
16315	SEE Conference	BAMBOO ASIAN CUISINE & SU	5/1/2025	5/5/2025	$ 33.80	4	$ 135.20
16316	SEE Conference	MAMAS'S ON DAUPHIN	4/29/2025	5/5/2025	$ 61.37	6	$ 368.22
16317	SEE Conference	TST*ADRIAN PDQ	4/28/2025	5/5/2025	$ 42.61	7	$ 298.27
16318	SEE Conference	American Airlines	3/21/2025	5/5/2025	$ 608.68	45	$ 27,390.60
16319	SEE Conference	SOUTHEASTERN ELECTRIC	3/18/2025	5/5/2025	$ 370.00	48	$ 17,760.00
16320	SEE Conference Continued	LEHIGH NORTHAMPTON AIRPOR	5/1/2025	5/27/2025	$ 58.00	26	$ 1,508.00
16321	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/28/2025	5/27/2025	$ 169.00	29	$ 4,901.00
16322	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/28/2025	5/27/2025	$ 24.66	29	$ 715.14
16323	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/29/2025	5/27/2025	$ 169.00	28	$ 4,732.00
16324	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/29/2025	5/27/2025	$ 24.66	28	$ 690.48
16325	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/30/2025	5/27/2025	$ 169.00	27	$ 4,563.00
16326	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/30/2025	5/27/2025	$ 24.66	27	$ 665.82
16327	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/29/2025	5/27/2025	$ 30.85	28	$ 863.80
16328	SEE Conference Continued	RENAISSANCE RIVERVIEW	4/28/2025	5/27/2025	$ 37.40	29	$ 1,084.60
16329	Black Sky Conference	Enterprise	5/23/2025	6/4/2025	$ 114.22	12	$ 1,370.64
16330	Black Sky Conference	STARBUCKS 23466	5/22/2025	6/4/2025	$ 11.00	13	$ 143.00
16331	Black Sky Conference	QUIKPARK, INC	5/22/2025	6/4/2025	$ 74.00	13	$ 962.00
16332	Black Sky Conference	POTBELLY #12	5/22/2025	6/4/2025	$ 34.41	13	$ 447.33
16333	Black Sky Conference	STARBUCKS 23466	5/21/2025	6/4/2025	$ 9.90	14	$ 138.60
16334	Black Sky Conference	QUIKPARK, INC	5/20/2025	6/4/2025	$ 20.00	15	$ 300.00
16335	Black Sky Conference	Hyatt Hotels	5/20/2025	6/4/2025	$ 409.00	15	$ 6,135.00
16336	Black Sky Conference	Hyatt Hotels	5/20/2025	6/4/2025	$ 100.03	15	$ 1,500.45
16337	Black Sky Conference	Hyatt Hotels	5/21/2025	6/4/2025	$ 410.00	14	$ 5,740.00
16338	Black Sky Conference	Hyatt Hotels	5/21/2025	6/4/2025	$ 100.19	14	$ 1,402.66
16339	Lunch	FRATELLIS PIZZA AND PASTA	2/17/2025	3/2/2025	$ 18.63	13	$ 242.19
16340	Lunch	KFC H730049	6/1/2025	6/13/2025	$ 14.82	12	$ 177.84
16341	Hotel Stay	MAINSTAY SUITES	5/31/2025	6/13/2025	$ 113.99	13	$ 1,481.87
16342	Hotel Stay	MAINSTAY SUITES	5/31/2025	6/13/2025	$ 18.53	13	$ 240.89
16343	Lunch	TONINOS PIZZA	5/31/2025	6/13/2025	$ 25.77	13	$ 335.01
16344	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/24/2025	3/12/2025	$ 215.00	16	$ 3,440.00
16345	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/24/2025	3/12/2025	$ 38.46	16	$ 615.36
16346	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/25/2025	3/12/2025	$ 234.00	15	$ 3,510.00
16347	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/25/2025	3/12/2025	$ 40.36	15	$ 605.40
16348	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/26/2025	3/12/2025	$ 224.00	14	$ 3,136.00
16349	Renaissance Hotels	RENAISSANCE ALLENTOWN	2/26/2025	3/12/2025	$ 39.36	14	$ 551.04
16350	Doordash	DD *DOORDASH CUMINNEAT	2/27/2025	3/12/2025	$ 49.44	13	$ 642.72
16351	Doordash	DD *DOORDASH THECHEESE	2/25/2025	3/12/2025	$ 42.62	15	$ 639.30

16352	Spirit Training		2/24/2025	3/12/2025	$ 95.90	16	$ 1,534.40
16353	Spirit Training		2/27/2025	3/12/2025	$ 95.90	13	$ 1,246.70
16354	Spirit Training	PA Turnpike	2/24/2025	3/12/2025	$ 12.00	16	$ 192.00
16355	LVB Women of Influence	BRIDGETOWER MEDIA	2/5/2025	5/2/2025	$ 25.00	86	$ 2,150.00
16356	Personal Vehicle Mileage		3/19/2025	5/29/2025	$ 186.20	71	$ 13,220.20
16357	Personal Vehicle Mileage	PA Turnpike	3/19/2025	5/29/2025	$ 12.00	71	$ 852.00
16358	Jan Storm Drill		1/29/2025	3/7/2025	$ 60.90	37	$ 2,253.30
16359	1/29/25 Storm		1/30/2025	3/7/2025	$ 60.90	36	$ 2,192.40
16360	2/26 Storm Drill		2/26/2025	3/7/2025	$ 60.20	9	$ 541.80
16361	IPP Walkdown		3/12/2025	3/22/2025	$ 127.40	10	$ 1,274.00
16362	PM Training		3/20/2025	3/22/2025	$ 110.60	2	$ 221.20
16363	March Storm Drill		3/24/2025	4/4/2025	$ 60.20	11	$ 662.20
16364	IPP Walkdown MARL/ROSS		4/24/2025	5/5/2025	$ 134.40	11	$ 1,478.40
16365	Safety Week Walkdown		5/13/2025	5/20/2025	$ 127.40	7	$ 891.80
16366	GIMA Development Walkdown		5/15/2025	5/20/2025	$ 70.00	5	$ 350.00
16367	ECAR Development Walkdown IPP		5/19/2025	5/28/2025	$ 133.00	9	$ 1,197.00
16368	May Storm Drill		5/29/2025	6/2/2025	$ 60.20	4	$ 240.80
16369	BEAV IPP Walkdown		6/12/2025	6/25/2025	$ 174.30	13	$ 2,265.90
16370	Comfort Inn Lehigh Valley-Feb 25	COMFORT INN PA140	2/17/2025	3/5/2025	$ 975.00	16	$ 15,600.00
16371	Comfort Inn Lehigh Valley-Feb 25	COMFORT INN PA140	2/17/2025	3/5/2025	$ 97.50	16	$ 1,560.00
16372	Delta Hotels - Allentown- Feb 25	DELTA HOTELS	2/16/2025	3/14/2025	$ 10,397.20	26	$ 270,327.20
16373	Delta Hotels - Allentown- Feb 25	DELTA HOTELS	2/17/2025	3/14/2025	$ 10,397.20	25	$ 259,930.00
16374	Anthony Harris - CCR - Tolls	PTC EZPASS CSC WEB IVR	2/21/2025	3/12/2025	$ 23.80	19	$ 452.20
16375	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16376	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16377	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16378	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16379	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16380	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16381	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16382	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 388.03	25	$ 9,700.75
16383	Mount Airy - Feb 2025 Storm	MT AIRY HOTEL	2/17/2025	3/14/2025	$ 15,145.01	25	$ 378,625.25
16384	Mount Airy - Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$ 350.98	29	$ 10,178.42
16385	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	3/17/2025	3/18/2025	$ 350.98	1	$ 350.98
16386	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$ 350.98	29	$ 10,178.42
16387	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$ 350.98	29	$ 10,178.42
16388	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$ 350.98	29	$ 10,178.42
16389	Mount Airy – Feb 2025 - Room	MT AIRY HOTEL	2/17/2025	3/18/2025	$ 350.98	29	$ 10,178.42
16390	Mount Airy–Feb 25- 6-room credit	MT AIRY HOTEL	2/18/2025	3/18/2025	$ (2,105.88)	28	$ (58,964.64)
16391	Hotel Anthracite-March '25 storm	HOTEL ANTHRACITE	3/17/2025	3/25/2025	$ 2,322.00	8	$ 18,576.00
16392	Hotel Anthracite-March '25 storm	HOTEL ANTHRACITE	3/17/2025	3/25/2025	$ 508.50	8	$ 4,068.00
16393	Settlers Inn - March '25 storm	THE SETTLERS INN	3/17/2025	3/25/2025	$ 1,677.00	8	$ 13,416.00
16394	Settlers Inn - March '25 storm	THE SETTLERS INN	3/17/2025	3/25/2025	$ 228.15	8	$ 1,825.20
16395	Mount Airy–Feb 25- 6-room credit	MT AIRY HOTEL	2/17/2025	4/10/2025	$ (2,105.88)	52	$ (109,505.76)
16396	Anthony Harris - CCR - Tolls	PTC EZPASS CSC WEB IVR	5/22/2025	6/3/2025	$ 6.88	12	$ 82.56
16397	CCR Team Lunch	TST*THE SHELBY	5/20/2025	6/3/2025	$ 284.34	14	$ 3,980.76
16398	Personal car mileage		1/15/2025	1/27/2025	$ 43.40	12	$ 520.80
16399	Personal car mileage		1/17/2025	1/27/2025	$ 43.40	10	$ 434.00
16400	Personal car mileage		3/25/2025	4/10/2025	$ 46.20	16	$ 739.20
16401	Personal car mileage		4/14/2025	4/16/2025	$ 43.40	2	$ 86.80
16402	Personal car mileage		4/15/2025	4/29/2025	$ 46.20	14	$ 646.80
16403	Personal car mileage		4/22/2025	4/29/2025	$ 43.40	7	$ 303.80
16404	personal car mileage		4/29/2025	5/21/2025	$ 44.80	22	$ 985.60
16405	Personal car mileage		6/5/2025	6/6/2025	$ 42.00	1	$ 42.00
16406	Jan Travel		1/8/2025	1/28/2025	$ 35.00	20	$ 700.00
16407	Jan Travel		1/14/2025	1/28/2025	$ 28.00	14	$ 392.00
16408	Jan Travel		1/9/2025	1/28/2025	$ 28.00	19	$ 532.00
16409	Jan Travel		1/17/2025	1/28/2025	$ 28.00	11	$ 308.00
16410	Mileage Reimbursement		5/13/2025	5/16/2025	$ 207.90	3	$ 623.70
16411	Mileage		5/14/2025	5/20/2025	$ 200.20	6	$ 1,201.20
16412	Mileage	PA Turnpike	5/14/2025	5/20/2025	$ 57.48	6	$ 344.88
16413	Yanek Expenses - DEC	Hellertown Crossroads	12/20/2024	1/7/2025	$ 61.15	18	$ 1,100.70
16414	Yanek Expenses - FEB SEE Meeting	United	2/10/2025	2/20/2025	$ 510.26	10	$ 5,102.60
16415	Yanek Expenses - FEB SEE Meeting	SEE	2/10/2025	2/20/2025	$ 425.00	10	$ 4,250.00
16416	Yanek Expenses - MAR	CVS	3/17/2025	4/3/2025	$ 34.37	17	$ 584.29
16417	Yanek Expenses - MAR	Cheddars	3/18/2025	4/3/2025	$ 16.13	16	$ 258.08
16418	Yanek Expenses - MAR	Doc Crows Southern Smokehouse	3/17/2025	4/3/2025	$ 98.68	17	$ 1,677.56
16419	Yanek Expenses - MAR	Merles	3/18/2025	4/3/2025	$ 18.90	16	$ 302.40
16420	Yanek Expenses - MAR	The Old Spaghetti Factory	3/19/2025	4/3/2025	$ 30.97	15	$ 464.55
16421	Yanek Expenses - MAR	KPOT	3/20/2025	4/3/2025	$ 38.43	14	$ 538.02
16422	Yanek Expenses - MAR	Chili's at 600 Terminal Dr Louisville Ky	3/21/2025	4/3/2025	$ 26.03	13	$ 338.39
16423	Yanek Expenses - MAR	Newark Airport Economy Parking	3/21/2025	4/3/2025	$ 157.50	13	$ 2,047.50
16424	Yanek Expenses - MAR	Hyatt Regency	3/17/2025	4/3/2025	$ 257.69	17	$ 4,380.73
16425	Yanek Expenses - MAR	Hyatt Regency	3/18/2025	4/3/2025	$ 257.69	16	$ 4,123.04
16426	Yanek Expenses - MAR	Hyatt Regency	3/19/2025	4/3/2025	$ 257.69	15	$ 3,865.35
16427	Yanek Expenses - MAR	Hyatt Regency	3/20/2025	4/3/2025	$ 257.69	14	$ 3,607.66
16428	Yanek Expenses - MAR	Uber	3/17/2025	4/3/2025	$ 43.47	17	$ 738.99
16429	Yanek Expenses - MAR	Abruzzo	3/17/2025	4/3/2025	$ 8.31	17	$ 141.27
16430	Yanek Expenses - MAR	Grab Scan Go	3/18/2025	4/3/2025	$ 8.51	16	$ 136.16
16431	Personal Car Mileage		1/8/2025	1/27/2025	$ 98.00	19	$ 1,862.00
16432	Corrections Training		2/5/2025	3/11/2025	$ 47.60	34	$ 1,618.40
16433	Personal Car Mileage		2/11/2025	3/11/2025	$ 97.30	28	$ 2,724.40
16434	Personal Car Mileage		3/5/2025	3/11/2025	$ 98.00	6	$ 588.00
16435	Storm 3/6/25		3/6/2025	3/11/2025	$ 79.80	5	$ 399.00
16436	Storm 3/16/3/17		3/17/2025	3/28/2025	$ 79.80	11	$ 877.80
16437	Storm 4/29-5/1		4/30/2025	5/21/2025	$ 79.80	21	$ 1,675.80
16438	Customer Training Mileage		5/27/2025	6/6/2025	$ 97.30	10	$ 973.00
16439	Personal Car Mileage		6/5/2025	6/6/2025	$ 86.80	1	$ 86.80
16440	Travel to and from LEHI		1/22/2025	1/30/2025	$ 100.10	8	$ 800.80
16441	Travel to and from LEHI		2/19/2025	2/24/2025	$ 100.80	5	$ 504.00
16442	Travel to and from LEHI	E-Z Pass	2/19/2025	2/24/2025	$ 14.85	5	$ 74.25
16443	Travel to and from RIE 3/10-3/14		3/14/2025	3/16/2025	$ 370.30	2	$ 740.60
16444	Travel to and From KY	BLUE HORSE CAFE	4/3/2025	4/12/2025	$ 27.82	9	$ 250.38
16445	Travel to and From KY	GORDON RAMSAY STEAK	4/2/2025	4/12/2025	$ 75.00	10	$ 750.00
16446	Travel to and From KY	Crowne Plaza	3/30/2025	4/12/2025	$ 118.85	13	$ 1,545.05
16447	Travel to and From KY	Crowne Plaza	3/30/2025	4/12/2025	$ 20.99	13	$ 272.87
16448	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 114.57	12	$ 1,374.84
16449	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 20.24	12	$ 242.88
16450	Travel to and From KY	Crowne Plaza	4/1/2025	4/12/2025	$ 114.57	11	$ 1,260.27
16451	Travel to and From KY	Crowne Plaza	4/1/2025	4/12/2025	$ 20.24	11	$ 222.64
16452	Travel to and From KY	Crowne Plaza	4/2/2025	4/12/2025	$ 114.57	10	$ 1,145.70
16453	Travel to and From KY	Crowne Plaza	4/2/2025	4/12/2025	$ 20.24	10	$ 202.40
16454	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 3.76	12	$ 45.12
16455	Travel to and From KY	Crowne Plaza	3/31/2025	4/12/2025	$ 36.74	12	$ 440.88
16456	Travel to and From KY	united Airlines	3/17/2025	4/12/2025	$ 671.78	26	$ 17,466.28
16457	MV90 Billing Workshop		4/15/2025	4/22/2025	$ 101.50	7	$ 710.50
16458	MV90 Billing Workshop		4/16/2025	4/22/2025	$ 51.10	6	$ 306.60
16459	MV90 Billing Workshop	E-Z Pass	4/15/2025	4/22/2025	$ 9.58	7	$ 67.06
16460	MV90 Billing Workshop	e z pass	4/16/2025	4/22/2025	$ 10.35	6	$ 62.10
16461	travel to and from Lehigh	TOLL CHARGE	3/27/2025	4/26/2025	$ 17.93	30	$ 537.90
16462	travel to and from Lehigh		3/27/2025	4/26/2025	$ 101.50	30	$ 3,045.00
16463	MV90 Billing Workshop		6/8/2025	6/18/2025	$ 367.50	10	$ 3,675.00
16464	RIE MV90 Workshop	TERRAZZA	6/9/2025	6/23/2025	$ 101.24	14	$ 1,417.36

16465	RIE MV90 Workshop	Holiday Inn	6/8/2025	6/23/2025	$	183.33	15	$ 2,749.95
16466	RIE MV90 Workshop	Holiday Inn	6/8/2025	6/23/2025	$	23.83	15	$ 357.45
16467	RIE MV90 Workshop	Holiday Inn	6/9/2025	6/23/2025	$	188.18	14	$ 2,634.52
16468	RIE MV90 Workshop	Holiday Inn	6/9/2025	6/23/2025	$	24.46	14	$ 342.44
16469	RIE MV90 Workshop	Holiday Inn	6/10/2025	6/23/2025	$	173.63	13	$ 2,257.19
16470	RIE MV90 Workshop	Holiday Inn	6/10/2025	6/23/2025	$	22.57	13	$ 293.41
16471	RIE MV90 Workshop	Holiday Inn	6/11/2025	6/23/2025	$	173.63	12	$ 2,083.56
16472	RIE MV90 Workshop	Holiday Inn	6/11/2025	6/23/2025	$	22.57	12	$ 270.84
16473	Team Recognition Luncheon	RED ROBIN - TILGHMAN	2/20/2025	2/28/2025	$	235.44	8	$ 1,883.52
16474	End Of Year Planning	TST*GRILLE 3501	1/15/2025	2/28/2025	$	525.90	44	$ 23,139.60
16475	RIE Support- Residence Inn	Residence Inns	3/6/2025	3/13/2025	$	1,420.41	7	$ 9,942.87
16476	RIE Support- Residence Inn	Residence Inns	3/7/2025	3/13/2025	$	946.94	6	$ 5,681.64
16477	RIE Support- Residence Inn	Residence Inns	4/9/2025	6/3/2025	$	673.27	55	$ 37,029.85
16478	RIE Support	CHILI'S GW HIGHWAY	4/6/2025	6/3/2025	$	130.51	58	$ 7,569.58
16479	RIE Support	LAURAS BAR AND GRILL	4/7/2025	6/3/2025	$	108.55	57	$ 6,187.35
16480	Game - Phantoms vs. Penquins	PPL Center	3/16/2025	4/15/2025	$	948.15	30	$ 28,444.50
16481	Game - Phantoms vs. Penquins	PPL Center	3/16/2025	4/15/2025	$	948.15	30	$ 28,444.50
16482	Mileage Reimbursement		4/23/2025	4/29/2025	$	23.10	6	$ 138.60
16483	CZ02_24_25	GRAVITY INN	2/18/2025	2/26/2025	$	104.25	8	$ 834.00
16484	CZ05_05_25	SHEETZ 0235	4/30/2025	5/7/2025	$	19.87	7	$ 139.09
16485	KU Mutual Assistance Expenses	THE LOBBY BAR	1/5/2025	2/25/2025	$	19.96	51	$ 1,017.96
16486	KU Mutual Assistance Expenses	CHICK-FIL-A #04694	1/7/2025	2/25/2025	$	9.64	49	$ 472.36
16487	KU Mutual Assistance Expenses	SUBWAY 14636	1/8/2025	2/25/2025	$	11.97	48	$ 574.56
16488	KU Mutual Assistance Expenses	STARBUCKS STORE 13836	1/8/2025	2/25/2025	$	11.00	48	$ 528.00
16489	KU Mutual Assistance Expenses	SUBWAY 4209	1/4/2025	2/25/2025	$	11.02	52	$ 573.04
16490	KU Mutual Assistance Expenses	THE LOBBY BAR	1/6/2025	2/25/2025	$	7.53	50	$ 376.50
16491	KU Mutual Assistance Expenses	HILTON GARDEN INN	1/8/2025	2/25/2025	$	6.36	48	$ 305.28
16492	KU Mutual Assistance Expenses	HILTON GARDEN INN	1/7/2025	2/25/2025	$	102.46	49	$ 5,020.54
16493	KU Mutual Assistance Expenses	HILTON GARDEN INN	1/7/2025	2/25/2025	$	10.48	49	$ 513.52
16494	Staff Meeting Lunch	DAMONS GRILL	1/10/2025	1/31/2025	$	207.44	21	$ 4,356.24
16495	Field Supervisor Meeting Lunch	TGI FRIDAYS 1679	1/17/2025	1/28/2025	$	148.34	11	$ 1,631.74
16496	Jan 2025 Safety Meeting Lunch	WEIS MARKETS 226	1/30/2025	2/7/2025	$	125.00	8	$ 1,000.00
16497	Spirit Training	ALLENTOWN PARKING STRATA	2/27/2025	3/19/2025	$	102.00	20	$ 2,040.00
16498	Spirit Training	PIZZA MART	2/26/2025	3/19/2025	$	32.76	21	$ 687.96
16499	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	3/19/2025	$	254.00	23	$ 5,842.00
16500	Spirit Training	RENAISSANCE ALLENTOWN	2/24/2025	3/19/2025	$	25.40	23	$ 584.20
16501	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	3/19/2025	$	273.00	22	$ 6,006.00
16502	Spirit Training	RENAISSANCE ALLENTOWN	2/25/2025	3/19/2025	$	27.30	22	$ 600.60
16503	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	3/19/2025	$	254.00	21	$ 5,334.00
16504	Spirit Training	RENAISSANCE ALLENTOWN	2/26/2025	3/19/2025	$	25.40	21	$ 533.40
16505	SUNSC Safety Meeting Breakfast	DUNKIN #303609	3/12/2025	3/19/2025	$	72.02	7	$ 504.14
16506	Field Supervisor Meeting Lunch	HAYWOODS BAR & GRILL	3/12/2025	3/19/2025	$	128.92	7	$ 902.44
16507	Accidental Personal Purchase/Ret	LOWES #00644*	3/2/2025	3/19/2025	$	(14.84)	17	$ (252.28)
16508	Accidental Personal Purchase/Ret	LOWES #00644*	3/2/2025	3/19/2025	$	14.84	17	$ 252.28
16509	SUN T&D Safety Meeting Lunch	SQ *VILLA TERESA LL	3/21/2025	4/22/2025	$	119.32	32	$ 3,818.24
16510	Driving 5/28		5/28/2025	6/9/2025	$	76.30	12	$ 915.60
16511	Driving Week of 6/02		6/4/2025	6/9/2025	$	86.10	5	$ 430.50
16512	Driving Week of 6/02		6/5/2025	6/9/2025	$	100.10	4	$ 400.40
16513	Travel Week of 6/9		6/9/2025	6/13/2025	$	49.00	4	$ 196.00
16514	Travel Week of 6/9		6/12/2025	6/13/2025	$	76.30	1	$ 76.30
16515	Driving Week of 6/17		6/19/2025	6/27/2025	$	77.00	8	$ 616.00
16516	Staff Meeting Lunch	NEW YONG HAO BUFFET	11/12/2024	1/7/2025	$	29.26	56	$ 1,638.56
16517	Storm Food	SQ *507 COUNTRY STORE	11/25/2024	1/7/2025	$	29.14	43	$ 1,253.02
16518	Field Manager Lunch	CHIPOTLE 2432	11/18/2024	1/7/2025	$	28.04	50	$ 1,402.00
16519	Staff Meeting	SAL'S PIZZA	2/19/2025	4/14/2025	$	114.22	54	$ 6,167.88
16520	Staff Meeting	SAL'S PIZZA	2/25/2025	4/14/2025	$	169.17	48	$ 8,120.16
16521	Staff Meeting North/South	309 PIZZA LLC	3/19/2025	4/11/2025	$	245.31	23	$ 5,642.13
16522	Business Meeting	VESUVIOS PIZZERIA & SPORT	4/16/2025	4/29/2025	$	127.21	13	$ 1,653.73
16523	PPL Work	HOTEL ROCK LITITZ	1/10/2025	1/17/2025	$	220.89	7	$ 1,546.23
16524	PPL Work	HOTEL ROCK LITITZ	1/10/2025	1/17/2025	$	17.98	7	$ 125.86
16525	PA One Call Partnership Meeting	DUNKIN #301290 Q35	1/15/2025	1/22/2025	$	48.74	7	$ 341.18
16526	PA One Call Partnership Meeting	DUNKIN #351683 Q35	1/9/2025	1/22/2025	$	12.16	13	$ 158.08
16527	PA One Call Partnership Meeting	SQ *PA DAIRYMEN'S ASSOCIA	1/9/2025	1/22/2025	$	21.00	13	$ 273.00
16528	Louis R Zoeller	NICKS BISTRO & PIZZERIA	4/7/2025	5/5/2025	$	38.74	28	$ 1,084.72
16529	EZ Pass	PTC EZ PASS AUTO RE.	4/24/2025	5/5/2025	$	35.00	11	$ 385.00
16530	Live Line Lunch	STORE	4/28/2025	5/12/2025	$	32.71	14	$ 457.94
16531	Live Line Dinner	CHINA INN RESTAURANT	5/17/2025	5/22/2025	$	13.14	5	$ 65.70
16532	EZ Pass	PTC EZ PASS AUTO RE.	5/2/2025	5/22/2025	$	35.00	20	$ 700.00
16533	Turn Pike	PTC EZ PASS AUTO RE.	5/23/2025	6/10/2025	$	35.00	18	$ 630.00
16534	Live Line Lunch	BUFFALO WILD WNGS 0473	6/10/2025	6/23/2025	$	43.91	13	$ 570.83
16535	Live Line Dinner	SHEETZ 0256	6/23/2025	6/30/2025	$	9.09	7	$ 63.63
16536	Team Meeting	PA Toll Pike	2/19/2025	3/11/2025	$	15.58	20	$ 311.60
16537	Team Meeting		2/19/2025	3/11/2025	$	57.40	20	$ 1,148.00
16538	Team Meeting/Supplier Call	PA Toll Pike	2/26/2025	3/11/2025	$	15.58	13	$ 202.54
16539	Team Meeting/Supplier Call		2/26/2025	3/11/2025	$	57.40	13	$ 746.20
16540	CS Leadership Meeting		3/27/2025	4/15/2025	$	56.00	19	$ 1,064.00
16541	CS Leadership Meeting	PA Toll Pike	3/27/2025	4/15/2025	$	15.58	19	$ 296.02
16542	ERT Training		4/3/2025	4/10/2025	$	56.00	7	$ 392.00
16543	ERT Training	PA Toll Pike	4/3/2025	4/10/2025	$	15.58	7	$ 109.06
16544	Lehigh	PA Toll Pike	4/16/2025	5/15/2025	$	15.58	29	$ 451.82
16545	Lehigh		4/16/2025	5/15/2025	$	56.00	29	$ 1,624.00
16546	Lehigh	PA Toll Pike	4/9/2025	5/13/2025	$	15.58	34	$ 529.72
16547	Lehigh		4/9/2025	5/13/2025	$	56.00	34	$ 1,904.00
16548	Team Meeting	PA Toll Pike	5/14/2025	6/16/2025	$	15.58	33	$ 514.14
16549	Team Meeting		5/14/2025	6/16/2025	$	56.00	33	$ 1,848.00
16550	Team Meeting	PA Toll Pike	6/4/2025	6/16/2025	$	15.58	12	$ 186.96
16551	Team Meeting		6/4/2025	6/16/2025	$	56.00	12	$ 672.00
16552	Day of Safety Reimbursement	thefreshgrocer	6/23/2025	6/30/2025	$	42.52	7	$ 297.64
16553	Day of Safety Reimbursement	Wegmans	6/23/2025	6/30/2025	$	41.94	7	$ 293.58
16554		2908	4/4/2025	4/30/2025	$	4,717.00	26	$ 122,642.00
16555		4114	4/22/2025	6/5/2025	$	2,465.00	44	$ 108,460.00

PPL Electric Utilities Corporation
Lag in Payment of Materials & Supplies
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Materials & Supplies	36.90 1/
2	OCA Weighted Average Lag for Materials & Supplies	22.86 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 1,699,846.97**		**$38,850,159**
Wesco	6101721-00	07/01/2024	08/07/2024	$ 41,366.72	37	$ 1,530,568.64
Wesco	6189157-00	10/01/2024	10/30/2024	$ 29,322.00	29	$ 850,338.00
	INV-107096	1/3/2025	5/19/2025	$ 16,669.98	136	$ 2,267,117.28
GEIGER	SCF 01_06_25	1/16/2025	1/21/2025	$ 16,287.03	5	$ 81,435.15
PowerComm Solutions, LLC	3946	11/05/2024	12/04/2024	$ 15,650.00	29	$ 453,850.00
PEIRCE PHELPS-101	RTU for Harrisburg	5/19/2025	6/6/2025	$ 14,113.90	18	$ 254,050.20
QUALITY DOOR	2.28.25 Report	2/24/2025	3/10/2025	$ 9,775.00	14	$ 136,850.00
WESCO - # 1546	Level 3 ABB Commissioning	06/21/2024	07/15/2024	$ 9,476.00	24	$ 227,424.00
GRAYBAR ELECTRIC COMPANY	qraybar	12/24/2024	1/10/2025	$ 9,331.80	17	$ 158,640.60
	PSEI11151177	1/10/2025	3/10/2025	$ 9,126.84	59	$ 538,483.56
GRAYBAR ELECTRIC COMPANY	graybar	2/12/2025	2/26/2025	$ 8,150.00	14	$ 114,100.00
CDW DIRECT LLC	NQ52910	12/18/2023	11/12/2024	$ 7,734.44	330	$ 2,552,365.20
WWW.PLUMBERSSTOCK.COM	wash bay water heater	3/26/2025	4/11/2025	$ 7,586.22	16	$ 121,379.52
FERGUSON ENT, INC 774	ferguson	12/30/2024	1/6/2025	$ 6,890.19	7	$ 48,231.33
	204499A	3/14/2025	4/1/2025	$ 6,660.00	18	$ 119,880.00
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6708666190	11/06/2024	12/13/2024	$ 6,460.19	37	$ 239,027.03
GRAYBAR ELECTRIC COMPANY	graybar	5/8/2025	5/27/2025	$ 6,457.88	19	$ 122,699.72
WESCO - # 1546	Lehiqh reqion LOTO supplies	1/11/2025	2/11/2025	$ 6,439.78	31	$ 199,633.18
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708666180	10/08/2024	11/06/2024	$ 6,400.19	29	$ 185,605.51
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	6708666190	06/06/2024	11/07/2024	$ 6,400.19	154	$ 985,629.26
GRAYBAR ELECTRIC COMPANY	150 KVA transformer LANSC	4/30/2025	5/22/2025	$ 6,191.23	22	$ 136,207.06
	0073741-IN	4/9/2025	5/22/2025	$ 6,189.62	43	$ 266,153.66
OCTORARO NATIVE PLANT NUR	Octoraro Spring 2025 delivery	5/5/2025	6/5/2025	$ 5,828.14	31	$ 180,672.34
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6702808218	11/06/2024	12/13/2024	$ 5,621.75	37	$ 208,004.75
	04L6702808218	12/6/2024	1/3/2025	$ 5,621.75	28	$ 157,409.00
	470957	4/21/2025	5/20/2025	$ 5,547.54	29	$ 160,878.66
Americhem International Inc.	W212175	09/25/2024	10/04/2024	$ 5,533.76	9	$ 49,803.84
OCTORARO NATIVE PLANT NUR	Octoraro Spring 2025 delivery	5/20/2025	6/5/2025	$ 5,271.02	16	$ 84,336.32
UNITED REFRIG BR #W1	Materials	1/21/2025	4/11/2025	$ 5,212.30	80	$ 416,984.00
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6702808218	08/06/2024	09/04/2024	$ 5,122.55	29	$ 148,553.95
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6708666190	08/06/2024	09/10/2024	$ 5,122.55	35	$ 179,289.25
H&H BEVERAGE	464410	06/10/2024	07/09/2024	$ 5,008.54	29	$ 145,247.66
H&H BEVERAGE	464787	06/27/2024	07/26/2024	$ 5,008.54	29	$ 145,247.66
H&H BEVERAGE	465301	07/18/2024	08/15/2024	$ 5,008.54	28	$ 140,239.12
H&H BEVERAGE	465365	07/19/2024	08/15/2024	$ 5,008.54	27	$ 135,230.58
H&H BEVERAGE	488111	08/22/2024	09/20/2024	$ 5,008.54	29	$ 145,247.66
H&H BEVERAGE	466677	09/18/2024	10/17/2024	$ 5,008.54	29	$ 145,247.66
H&H BEVERAGE	467166	10/11/2024	11/08/2024	$ 5,008.54	28	$ 140,239.12
H&H BEVERAGE	467602	10/31/2024	11/27/2024	$ 5,008.54	27	$ 135,230.58
H&H BEVERAGE	468166	12/02/2024	12/31/2024	$ 5,008.54	29	$ 145,247.66
	469574	2/13/2025	4/17/2025	$ 5,008.54	63	$ 315,538.02
	469890	2/26/2025	3/27/2025	$ 5,008.54	29	$ 145,247.66
	470299	3/18/2025	4/16/2025	$ 5,008.54	29	$ 145,247.66
	470360	3/19/2025	4/17/2025	$ 5,008.54	29	$ 145,247.66
	471466	5/15/2025	6/13/2025	$ 5,008.54	29	$ 145,247.66
CHECK 001048	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$ 5,000.00	30	$ 150,000.00
IN *PARADOXE CORPORATION	Replacement transformer fans	5/2/2025	6/1/2025	$ 4,990.32	30	$ 149,709.60
	469077	1/17/2025	2/14/2025	$ 4,901.22	28	$ 137,234.16
PEIRCE PHELPS E STORE	Chiller Actuators	1/4/2025	1/21/2025	$ 4,836.21	17	$ 82,215.57
OVERTURE PROMOTIONS	Community Roots materials 2025	6/10/2025	6/20/2025	$ 4,775.94	10	$ 47,759.40
SHERWOOD TRUCKS	report 1/14/25 MVW	1/6/2025	1/15/2025	$ 4,715.11	9	$ 42,435.99
CINTAS CORP	05/20/2025	5/14/2025	5/21/2025	$ 4,464.72	7	$ 31,253.04
CINTAS CORP	Materials	1/13/2025	4/11/2025	$ 4,442.76	88	$ 390,962.88
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04E6702808218	05/07/2024	09/30/2024	$ 4,371.75	146	$ 638,275.50
	VF6910	4/10/2025	6/12/2025	$ 4,268.76	63	$ 268,931.88
UNITED REFRIG BR #10	R-134a Refrigerant	5/22/2025	6/3/2025	$ 4,263.83	12	$ 51,165.96
ALTEC INDUSTRIES, INC	report 3/27/25 Nyer	3/25/2025	4/1/2025	$ 4,259.28	7	$ 29,814.96
ANCHOR FENCE CO INC OF	Shenandoah sub station	3/17/2025	3/25/2025	$ 4,182.85	8	$ 33,462.80
MITSUBISHI ELECTRICS	JUNI Agastat	5/9/2025	5/16/2025	$ 4,047.48	7	$ 28,332.36
STAUFFER GLOVE SAFETY	JCD_04_11_25 (2)	4/2/2025	4/11/2025	$ 4,000.00	9	$ 36,000.00
CHAPMAN FORD OF LANCASTER	RAYMOND F MOLKENTHIN-01-06-25	1/2/2025	1/7/2025	$ 3,997.99	5	$ 19,989.95
KRENZ & COMPANY INC	STHI T1 Fans	4/28/2025	5/7/2025	$ 3,935.35	9	$ 35,418.15
JACK ADAMS GLASS COMPANY	Lehigh Presidents office Windows	3/17/2025	4/11/2025	$ 3,930.00	25	$ 98,250.00
FARMERS CHOICE TIRE SERVI	MIKE KLINGER 3/10/2025	2/18/2025	3/10/2025	$ 3,872.88	20	$ 77,457.60
FASTSIGNS 290601	fast signs	1/30/2025	4/4/2025	$ 3,816.00	64	$ 244,224.00
ALTEC INDUSTRIES, INC	report 1/7/25 Eckley	12/30/2024	1/9/2025	$ 3,810.36	10	$ 38,103.60
Ensales Inc.	78657	06/24/2024	11/26/2024	$ 3,807.00	155	$ 590,085.00
ULINE *SHIP SUPPLIES	uline	2/7/2025	3/5/2025	$ 3,765.09	26	$ 97,892.34
FILMAX, LLC	C.C.C.	11/20/2024	1/2/2025	$ 3,737.49	43	$ 160,712.07
ALTEC INDUSTRIES, INC	Brian McCormick 2/10/2025	2/8/2025	2/18/2025	$ 3,654.81	10	$ 36,548.10
CINTAS CORP	Materials	2/14/2025	3/31/2025	$ 3,647.47	45	$ 164,136.15
H&H BEVERAGE	465762	08/07/2024	09/12/2024	$ 3,606.10	36	$ 129,819.60
QUALITROL COMPANY LLC	Lycoming T3	1/18/2025	2/4/2025	$ 3,593.88	17	$ 61,095.96
	71432152	2/3/2025	4/11/2025	$ 3,554.04	67	$ 238,120.68
	SS2025-1305	4/15/2025	6/13/2025	$ 3,527.00	59	$ 208,093.00
SUPPLYHOUSE.COM	supply house .com	2/7/2025	2/24/2025	$ 3,459.23	17	$ 58,806.91
SUPPLYHOUSE.COM	supply house .com	2/7/2025	2/24/2025	$ 3,397.68	17	$ 57,760.56
ULINE *SHIP SUPPLIES	Bethlehem Project Office Outfit	5/6/2025	6/6/2025	$ 3,392.98	31	$ 105,182.38
GRAYBAR ELECTRIC COMPANY	graybar	3/8/2025	3/25/2025	$ 3,386.04	17	$ 57,562.68
ABB INC	RMAG board replacement	1/16/2025	1/30/2025	$ 3,359.00	14	$ 47,026.00
ULINE *SHIP SUPPLIES	ULINE	1/8/2025	1/21/2025	$ 3,350.13	13	$ 43,551.69

95	JASPER ENGINES EXCHANGE-	report 4/15/25 Nyer	4/4/2025	4/15/2025	$ 3,327.88	11	$ 36,606.68
96	SYD-20	Yesco	6/9/2025	6/17/2025	$ 3,281.98	8	$ 26,255.84
97	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$ 3,242.04	6	$ 19,452.24
98	SP MALIBU HOME	Buxmont Water Heater Replacement	1/11/2025	2/11/2025	$ 3,221.50	31	$ 99,866.50
99	AMERICAN STEEL CARPORTS	american steel carports	4/28/2025	6/3/2025	$ 3,214.45	36	$ 115,720.20
100	AMERICAN STEEL CARPORTS	american steel carports	4/28/2025	6/3/2025	$ 3,214.45	36	$ 115,720.20
101	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	2/14/2025	3/10/2025	$ 3,212.02	24	$ 77,088.48
102	ROYAL FORKLIFT SERVICE, I	royal forlift	4/28/2025	6/3/2025	$ 3,179.31	36	$ 114,455.16
103	SCHAEDLER YESCO DISTRIBUT	Juniata Garage Lights	1/16/2025	2/4/2025	$ 3,169.90	19	$ 60,228.10
104	TSE INTERNATIONAL	MIKE KLINGER 6/2/25	5/7/2025	6/2/2025	$ 3,136.63	26	$ 81,552.38
105		35107481-001	12/18/2024	2/14/2025	$ 3,126.70	58	$ 181,348.60
106	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6705497010	11/06/2024	12/13/2024	$ 3,103.91	37	$ 114,844.67
107	QUALITROL COMPANY LLC	HUMM RTD	2/1/2025	2/6/2025	$ 3,081.53	5	$ 15,407.65
108	MCCLURE CO	CRAGLE PALOOKA HVAC	4/29/2025	5/8/2025	$ 3,052.53	9	$ 27,472.77
109	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/3/25	3/25/2025	4/4/2025	$ 3,047.30	10	$ 30,473.00
110	LEHIGH TIRE	report 4/1/25 Carrell	3/25/2025	4/3/2025	$ 3,046.20	9	$ 27,415.80
111	F.W. WEBB - 81	Lehigh Water Pit capital job	1/15/2025	2/11/2025	$ 2,985.37	27	$ 80,604.99
112	LEHIGH TIRE	report 6/17/25 Carrell	6/10/2025	6/17/2025	$ 2,978.36	7	$ 20,848.52
113	JENSEN PRECAST	STHI T1 Fans	5/22/2025	6/4/2025	$ 2,968.30	13	$ 38,587.90
114	Americhem International Inc.	W210607-03	07/16/2024	07/25/2024	$ 2,956.74	9	$ 26,610.66
115	QUALITY DOOR	QUALITY DOOR	3/6/2025	3/11/2025	$ 2,950.00	5	$ 14,750.00
116	LANES CRANE SERVICE CO	Crane and Space Sensors	3/27/2025	4/10/2025	$ 2,930.00	14	$ 41,020.00
117	JERRYS ENGINE REPAIR STI	Credit Card	1/21/2025	1/27/2025	$ 2,905.01	6	$ 17,430.06
118		471719	5/29/2025	6/27/2025	$ 2,904.88	29	$ 84,241.52
119	GRAYBAR ELECTRIC COMPANY	LTN Lights	3/1/2025	4/11/2025	$ 2,892.64	41	$ 118,598.24
120	TME US LLC	480V Fuse and Fuse Blocks	4/24/2025	5/14/2025	$ 2,890.30	20	$ 57,806.00
121	QUALITY DOOR	QUALITY DOOR	3/4/2025	3/11/2025	$ 2,870.00	7	$ 20,090.00
122	CINTAS CORP	Materials	1/13/2025	4/11/2025	$ 2,868.58	88	$ 252,435.04
123	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$ 2,868.58	18	$ 51,634.44
124	WILMORE ELECTRONICS	Hershey Inverter	3/5/2025	3/10/2025	$ 2,840.41	5	$ 14,202.05
125	ULINE *SHIP SUPPLIES	trash bags, urinal screens	3/13/2025	3/24/2025	$ 2,827.49	11	$ 31,102.39
126	GIH*GLOBALINDUSTRIALEQ	Louver and Compressor	2/5/2025	2/18/2025	$ 2,809.00	13	$ 36,517.00
127	COOPER ELECTRIC SCRANTON	3.24.25 Report	3/17/2025	3/27/2025	$ 2,807.32	10	$ 28,073.20
128	BERMAN TRUCK GROUP LEESPO	report 1/7/25 MVW	1/2/2025	1/8/2025	$ 2,773.45	6	$ 16,640.70
129	LOIKITS INDUSTRIAL SERVIC	Windsor gate repairs	4/28/2025	6/6/2025	$ 2,771.96	39	$ 108,106.44
130	ALTEC INDUSTRIES, INC	Richard E Jones II	4/12/2025	4/29/2025	$ 2,760.70	17	$ 46,931.90
131	WILMORE ELECTRONICS	Hershey Inverter	2/4/2025	2/13/2025	$ 2,707.81	9	$ 24,370.29
132	WILMORE ELECTRONICS	Lehigh maintenance Expenses	1/29/2025	2/10/2025	$ 2,707.81	12	$ 32,493.72
133	BERMAN TRUCK GROUP LEESPO	report 2/11/25 MVW	2/3/2025	2/13/2025	$ 2,675.67	10	$ 26,756.70
134	Smart Grid Ventures, LLC	PPLSFC20240607	06/07/2024	07/05/2024	$ 2,660.00	28	$ 74,480.00
135	PASCOR ATLANTIC CORP	Lehigh Maintenance Expenses	4/10/2025	5/1/2025	$ 2,658.63	21	$ 55,831.23
136	LED LIGHTING SUPPLY	LED retrofit kits HARSC	2/24/2025	3/12/2025	$ 2,655.10	16	$ 42,481.60
137	F.W. WEBB - 81	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$ 2,646.86	23	$ 60,877.78
138	FROMM ELECTRIC SCHUYLKILL	fromm electric	1/14/2025	2/3/2025	$ 2,644.00	20	$ 52,880.00
139	CINTAS CORP	Materials	3/5/2025	3/31/2025	$ 2,622.70	26	$ 68,190.20
140	STATE CHEMIC*STATE CHE	state chemical	09/25/2024	10/01/2024	$ 2,604.99	6	$ 15,629.94
141	QUALITY DOOR	QUALITY DOOR	4/2/2025	4/11/2025	$ 2,600.00	9	$ 23,400.00
142	IN *KRIGER FENCE CO. INC.	Williamsport Sub	6/12/2025	6/17/2025	$ 2,600.00	5	$ 13,000.00
143	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708919362	10/10/2024	11/08/2024	$ 2,596.26	29	$ 75,291.54
144		A7513301	5/5/2025	6/3/2025	$ 2,592.00	29	$ 75,168.00
145	F.W. WEBB - 81	Lehigh Water Pit capital job	1/9/2025	2/11/2025	$ 2,587.08	33	$ 85,373.64
146	JOHNSTONE SUPPLY- LANCAST	WESSC Duct Heater	4/28/2025	5/12/2025	$ 2,573.73	14	$ 36,032.22
147	TME US LLC	Fuse/holders for 480V services	12/20/2024	1/2/2025	$ 2,569.76	13	$ 33,406.88
148	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6705497010	08/06/2024	09/04/2024	$ 2,567.27	29	$ 74,450.83
149	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04I6705497010	06/08/2024	09/30/2024	$ 2,567.27	114	$ 292,668.78
150	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04G6708919362	10/07/2024	11/05/2024	$ 2,567.27	29	$ 74,450.83
151	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6705497010	10/08/2024	11/06/2024	$ 2,567.27	29	$ 74,450.83
152	WAREHOUSE BATTERY OUTLET	warehouse battery outlet	4/11/2025	4/29/2025	$ 2,543.36	18	$ 45,780.48
153	BASSLER EQUIPMENT CO.	4.11.25 Report	3/21/2025	5/21/2025	$ 2,523.63	61	$ 153,941.43
154	DMC POWER INC	DMC Equipment Rental	3/13/2025	3/25/2025	$ 2,518.00	12	$ 30,216.00
155	CENTRAL MARYLAND INTL TR	Richard E Jones II	12/23/2024	1/9/2025	$ 2,495.97	17	$ 42,431.49
156	WAREHOUSE BATTERY OUTLET	Lehigh Caterpillar Generator	2/28/2025	4/11/2025	$ 2,489.24	42	$ 104,548.08
157	STTC #26 TANNERSVILLE	report 5/19/25 Eckley	5/2/2025	5/21/2025	$ 2,477.57	19	$ 47,073.83
158		A7513302	5/30/2025	6/27/2025	$ 2,432.00	28	$ 68,096.00
159		9160899094	5/7/2025	6/5/2025	$ 2,427.94	29	$ 70,410.26
160		138724	2/6/2025	4/4/2025	$ 2,399.00	57	$ 136,743.00
161		W214701	3/3/2025	3/12/2025	$ 2,384.47	9	$ 21,460.23
162	GRAYBAR ELECTRIC COMPANY	graybar	2/6/2025	2/13/2025	$ 2,378.40	7	$ 16,648.80
163	AIRGAS USA, LLC	9155404577	11/06/2024	12/05/2024	$ 2,374.42	29	$ 68,858.18
164	P STONE, INC.	2.7.25 Report	1/29/2025	2/7/2025	$ 2,373.81	9	$ 21,364.29
165		9156213241	12/4/2024	1/2/2025	$ 2,373.77	29	$ 68,839.33
166	CINTAS CORP	Hydration tablets/Vehicles	2/20/2025	3/12/2025	$ 2,369.34	20	$ 47,386.80
167	DOTZEL TRUCKING	stone	6/17/2025	6/24/2025	$ 2,363.10	7	$ 16,541.70
168	HALDEMAN EQUIPMENT CO	Sub station pump	4/10/2025	4/29/2025	$ 2,358.50	19	$ 44,811.50
169	GRAYBAR ELECTRIC COMPANY	graybar	12/14/2024	1/17/2025	$ 2,356.34	34	$ 80,115.56
170	JW FIRE PROTECTION	1.24.25 Report	12/10/2024	1/30/2025	$ 2,355.09	51	$ 120,109.59
171	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/21/2025	2/6/2025	$ 2,331.32	16	$ 37,301.12
172	WEAVERS TIRE SERVICE IN	report 5/13/25 Bressi	5/8/2025	5/14/2025	$ 2,322.81	6	$ 13,936.86
173	ROBERT M HILBERTS INC	Hilberts	4/1/2025	4/15/2025	$ 2,306.56	14	$ 32,291.84
174	THE WEBSTAURANT STORE INC	Lehigh Kitchen Supplies	3/19/2025	4/11/2025	$ 2,274.10	23	$ 52,304.30
175	UNITED REFRIG BR #10	R-134a and RTU Open Boards	4/24/2025	5/20/2025	$ 2,266.67	26	$ 58,933.42
176	CINTAS CORP	Materials	3/14/2025	5/5/2025	$ 2,232.36	52	$ 116,082.72
177	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$ 2,232.36	18	$ 40,182.48
178		35007889-001	11/13/2024	1/10/2025	$ 2,227.52	58	$ 129,196.16
179	CINTAS CORP	Materials	2/7/2025	5/5/2025	$ 2,221.38	87	$ 193,260.06
180	H&H BEVERAGE	464669	06/19/2024	07/18/2024	$ 2,203.66	29	$ 63,906.14
181	H&H BEVERAGE	464988	07/05/2024	08/02/2024	$ 2,203.66	28	$ 61,702.48
182	Americhem International Inc.	W211399	07/30/2024	08/08/2024	$ 2,193.71	9	$ 19,743.39
183	MITSUBISHI ELECTRICS	Sunbury Density Monitor	3/4/2025	3/10/2025	$ 2,145.50	6	$ 12,873.00
184	GRAYBAR ELECTRIC COMPANY	Saucon Park Substation Material	1/11/2025	1/21/2025	$ 2,145.36	10	$ 21,453.60
185	MITSUBISHI ELECTRICS	South Akron Density Monitor	1/13/2025	1/17/2025	$ 2,143.34	4	$ 8,573.36
186	EPSCO ALLENTOWN 471	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$ 2,137.76	23	$ 49,168.48
187	ALTEC INDUSTRIES, INC	report 3/24/25 Nyer	3/15/2025	3/24/2025	$ 2,131.26	9	$ 19,181.34
188	THE HOME DEPOT #4105	Walbert Washer and Dryer setup	3/3/2025	5/6/2025	$ 2,128.40	64	$ 136,217.60
189	ALTEC INDUSTRIES, INC	Tool Request - Aaron Dom	5/1/2025	5/13/2025	$ 2,119.58	12	$ 25,434.96
190	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6705471056	08/06/2024	09/30/2024	$ 2,115.65	55	$ 116,360.75
191	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6705471056	11/06/2024	12/13/2024	$ 2,115.65	37	$ 78,279.05
192	ALTEC INDUSTRIES, INC	report 2/27/25 MVW	2/13/2025	2/28/2025	$ 2,112.11	15	$ 31,681.65
193	SHERWOOD TRUCKS	report 2/17/25 MVW	2/8/2025	2/20/2025	$ 2,102.79	12	$ 25,233.48
194	CENTRE CONCRETE COMPANY	CC-Centre Concrete	5/28/2025	6/19/2025	$ 2,097.34	22	$ 46,141.48
195	GRAINGER	Lehigh Maintenance Expenses	4/22/2025	5/1/2025	$ 2,091.03	9	$ 18,819.27

196	VERSALIFT EAST	report 6/24/25 Eckley	6/2/2025	6/25/2025	$	2,089.65	23	$ 48,061.95
197		04L6705471056	12/6/2024	1/3/2025	$	2,075.65	28	$ 58,118.20
198	SHERWOOD TRUCKS	report 5/20/25 MVW	5/14/2025	5/21/2025	$	2,068.63	7	$ 14,480.41
199	HOMEDEPOT.COM	salt	1/6/2025	1/17/2025	$	2,063.82	11	$ 22,702.02
200		246349811-002	4/15/2025	5/20/2025	$	2,060.09	35	$ 72,103.15
201	ABB INC	ABB CB Board	6/10/2025	6/24/2025	$	2,057.38	14	$ 28,803.32
202	ABB INC	ABB CB Board	6/10/2025	6/24/2025	$	2,057.38	14	$ 28,803.32
203	SHERWOOD TRUCKS	report 3/5/25 MVW	2/26/2025	3/7/2025	$	2,051.09	9	$ 18,459.81
204	QUALITY DOOR	quality door	3/4/2025	3/11/2025	$	2,040.00	7	$ 14,280.00
205	J.A. & W.A. HESS, INC	Concrete	4/21/2025	4/25/2025	$	2,027.25	4	$ 8,109.00
206	SQ *JOYCE ELECTRICAL INC.	joyce electrical	2/5/2025	3/7/2025	$	2,024.00	30	$ 60,720.00
207	CENTRE CONCRETE COMPANY	12.16.24 Report	12/3/2024	1/22/2025	$	2,013.74	50	$ 100,687.00
208	COOPER ELECTRIC SCRANTON	3.31.25 Report	3/26/2025	3/31/2025	$	2,004.67	5	$ 10,023.35
209	AIRGAS USA, LLC	9152061116	07/24/2024	08/22/2024	$	1,985.53	29	$ 57,580.37
210	AIRGAS USA, LLC	9154355133	10/02/2024	10/31/2024	$	1,984.23	29	$ 57,542.67
211	REINHAUSEN MFG INC	Clinton Transformer Breather	4/8/2025	4/16/2025	$	1,959.46	8	$ 15,675.68
212	J.A. & W.A. HESS, INC	concrete	6/11/2025	6/17/2025	$	1,939.80	6	$ 11,638.80
213	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6708919362	08/10/2024	09/11/2024	$	1,928.45	32	$ 61,710.40
214	STTC #30 MOC VIRTUAL	Richard E Jones II	1/24/2025	2/4/2025	$	1,924.96	11	$ 21,174.56
215	GRAINGER	January Receipts	1/6/2025	1/10/2025	$	1,920.56	4	$ 7,682.24
216	COOPER ELECTRIC BETHLEHEM	LEHCCCCAP4	1/28/2025	2/4/2025	$	1,914.25	7	$ 13,399.75
217	COOPER ELECTRIC SCRANTON	cooper electric- scr ltn	6/17/2025	6/24/2025	$	1,908.31	7	$ 13,358.17
218	ABB INC	Replacement ABB Board	5/3/2025	5/19/2025	$	1,881.40	16	$ 30,102.40
219	ELECTRO BATTERY OF PENN	report 1/14/25 MVW	1/3/2025	1/15/2025	$	1,876.20	12	$ 22,514.40
220	ELECTRO BATTERY OF PENN	report 4/8/25 MVW	4/1/2025	4/10/2025	$	1,876.20	9	$ 16,885.80
221	DUNMORE LUMBER	dunmore lumber	1/29/2025	2/7/2025	$	1,868.81	9	$ 16,819.29
222	ULINE *SHIP SUPPLIES	ULINE	1/29/2025	3/10/2025	$	1,858.50	40	$ 74,340.00
223	PEIRCE PHELPS-211	Heat kits and Single point conn	4/3/2025	5/9/2025	$	1,849.73	36	$ 66,590.28
224	ULINE *SHIP SUPPLIES	Paul Mcmynne	4/22/2025	4/29/2025	$	1,833.08	7	$ 12,831.56
225	STTC #26 TANNERSVILLE	report 2/27/25 Eckley	1/30/2025	2/28/2025	$	1,831.96	29	$ 53,126.84
226	SHERWOOD TRUCKS	report 3/12/25 Crofchick	2/24/2025	3/14/2025	$	1,826.98	18	$ 32,885.64
227	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 1/27/25	1/21/2025	1/27/2025	$	1,820.66	6	$ 10,923.96
228	BERGEYS TRUCK CENTER EPHR	craig stanley 2/18/25	12/18/2024	2/24/2025	$	1,814.68	68	$ 123,398.24
229	J.A. & W.A. HESS, INC	concrete	6/18/2025	6/24/2025	$	1,812.60	6	$ 10,875.60
230	J.A. & W.A. HESS, INC	concrete	6/19/2025	6/24/2025	$	1,812.60	5	$ 9,063.00
231	VERSALIFT EAST	Tom Piper 5/19/25	5/12/2025	5/21/2025	$	1,806.59	9	$ 16,259.31
232	LANCASTER STARTER & ALTE	Richard E Jones II	1/21/2025	2/4/2025	$	1,796.70	14	$ 25,153.80
233	AIA CORPORATION	Open Houses 2025	4/24/2025	6/2/2025	$	1,785.95	39	$ 69,652.05
234	UNITED REFRIG BR #W1	united refrideration	4/9/2025	4/29/2025	$	1,782.19	20	$ 35,643.80
235	PEIRCE PHELPS-211	Windsor Chiller Parts	12/23/2024	1/21/2025	$	1,775.17	29	$ 51,479.93
236	LEHIGH TIRE	report 5/6/25 Carrell CDL	4/24/2025	5/6/2025	$	1,774.44	12	$ 21,293.28
237	QUALITY DOOR	2.28.25 Report	2/24/2025	3/10/2025	$	1,770.00	14	$ 24,780.00
238	E-CONOLIGHT LLC	2.3.25 Report	1/24/2025	2/7/2025	$	1,767.71	14	$ 24,747.94
239	CINTAS CORP	Materials	3/14/2025	5/5/2025	$	1,761.61	52	$ 91,603.72
240	GRAINGER	1.13.25 Report	1/8/2025	1/13/2025	$	1,740.86	5	$ 8,704.30
241	LANCASTER STARTER & ALTE	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	1,738.70	14	$ 24,341.80
242	CHECK 001012	Community Roots winter storage	4/8/2025	4/22/2025	$	1,725.00	14	$ 24,150.00
243	AMAZON MKTPL*Z56HF38Q0	New CCC power strips	1/16/2025	2/11/2025	$	1,704.08	26	$ 44,306.08
244	SUPPLYHOUSE.COM	supply house .com	2/12/2025	3/10/2025	$	1,701.47	26	$ 44,238.22
245	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-01-06-25	12/26/2024	1/7/2025	$	1,700.84	12	$ 20,410.08
246	CINTAS CORP	Cintas	1/13/2025	3/12/2025	$	1,699.80	58	$ 98,588.40
247	GRAINGER	grainger	06/11/2024	07/26/2024	$	1,698.70	45	$ 76,441.50
248	ULINE *SHIP SUPPLIES	ULINE	3/4/2025	3/12/2025	$	1,689.50	8	$ 13,516.00
249	UNITED ELECTRIC LANCAST	Jim Douts	6/2/2025	6/17/2025	$	1,688.01	15	$ 25,320.15
250	SHERWOOD TRUCKS	report 2/27/25 MVW	2/18/2025	2/28/2025	$	1,687.41	10	$ 16,874.10
251	SUSQUEHANNA CHRYSLER DODG	RAYMOND F MOLKENTHIN-01-10-25	1/3/2025	1/12/2025	$	1,680.39	9	$ 15,123.51
252	CINTAS CORP	Materials	2/14/2025	3/31/2025	$	1,679.73	45	$ 75,587.85
253		04L6708549791	12/6/2024	1/3/2025	$	1,665.65	28	$ 46,638.20
254	SCHAEDLER YESCO HAZELTON	McAdoo Sub	4/9/2025	4/22/2025	$	1,663.35	13	$ 21,623.55
255	SP CHILL MINI SPLITS	Jim Douts	6/16/2025	6/26/2025	$	1,658.53	10	$ 16,585.30
256	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708549791	10/08/2024	11/06/2024	$	1,645.65	29	$ 47,723.85
257	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6708549791	11/06/2024	12/13/2024	$	1,645.65	37	$ 60,889.05
258		04I6708549791A	9/6/2024	1/9/2025	$	1,645.65	125	$ 205,706.25
259	THE WEBSTAURANT STORE INC	Webstaurant Store	12/20/2024	3/12/2025	$	1,644.65	82	$ 134,861.30
260	STTC #30 MOC VIRTUAL	RAYMOND F MOLKENTHIN-05-22-25	5/14/2025	5/22/2025	$	1,635.14	8	$ 13,081.12
261		9158224121	2/12/2025	3/13/2025	$	1,630.97	29	$ 47,298.13
262		9158901594	3/5/2025	4/3/2025	$	1,630.97	29	$ 47,298.13
263		9159799017	4/2/2025	5/1/2025	$	1,630.32	29	$ 47,279.28
264	ALTEC INDUSTRIES, INC	report 3/24/25 Eckley	3/1/2025	4/3/2025	$	1,628.46	33	$ 53,739.18
265	CLEAVELAND PRICE INC	Devonshire AB	3/18/2025	3/24/2025	$	1,626.82	6	$ 9,760.92
266		9157351304	1/15/2025	2/13/2025	$	1,623.08	29	$ 47,069.32
267	ULINE *SHIP SUPPLIES	ULINE	6/11/2025	6/18/2025	$	1,620.39	7	$ 11,342.73
268	MITSUBISHI ELECTRICS	Elimsport Timing Kit	1/13/2025	1/17/2025	$	1,616.83	4	$ 6,467.32
269	QUALITY DOOR	3.10.25 Report	3/4/2025	3/10/2025	$	1,615.00	6	$ 9,690.00
270	CINTAS CORP	Materials	11/12/2024	3/31/2025	$	1,609.76	139	$ 223,756.64
271	STTC #30 MOC VIRTUAL	RAYMOND F MOLKENTHIN-05-22-25	5/15/2025	5/22/2025	$	1,609.04	7	$ 11,263.28
272	STTC #30 MOC VIRTUAL	RAYMOND F MOLKENTHIN-06-5-25	5/29/2025	6/5/2025	$	1,608.76	7	$ 11,261.32
273	QUALITROL COMPANY LLC	GFLD Pressure Relief	4/25/2025	5/19/2025	$	1,606.26	24	$ 38,550.24
274	QUALITROL COMPANY LLC	JEFF Pressure Relief	4/26/2025	5/19/2025	$	1,606.26	23	$ 36,943.98
275	STTC #12 LANCASTER	Richard E Jones II	1/23/2025	2/4/2025	$	1,605.46	12	$ 19,265.52
276	SP FLUKE	Fluke Ethernet Test Kit	4/11/2025	4/22/2025	$	1,598.47	11	$ 17,583.17
277	AIRGAS USA, LLC	9151280716	07/01/2024	07/30/2024	$	1,595.34	29	$ 46,264.86
278	AIRGAS USA, LLC	9153348542	09/04/2024	10/03/2024	$	1,594.69	29	$ 46,246.01
279	AIRGAS USA, LLC	9153626704	09/11/2024	10/10/2024	$	1,594.69	29	$ 46,246.01
280	AIRGAS USA, LLC	9154723505	10/16/2024	11/14/2024	$	1,594.04	29	$ 46,227.16
281		9156477060	12/12/2024	1/10/2025	$	1,593.39	29	$ 46,208.31
282	AIRGAS USA, LLC	9152976824	09/01/2024	09/30/2024	$	1,588.70	29	$ 46,072.30
283	HOMEDEPOT.COM	materials	3/18/2025	3/24/2025	$	1,583.64	6	$ 9,501.84
284	AMAZON RETA* C17NU7BE3	Jenkins sub	3/17/2025	3/20/2025	$	1,580.10	3	$ 4,740.30
285	UNITED REFRIG BR #W1	Louver and Compressor	2/13/2025	2/18/2025	$	1,559.19	5	$ 7,795.95
286	MCCLURE CO	CRAGLE JENKINS SUBSTATION	4/29/2025	5/5/2025	$	1,552.85	6	$ 9,317.10
287	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-04-01-25	3/26/2025	4/3/2025	$	1,548.45	8	$ 12,387.60
288	ULINE *SHIP SUPPLIES	BETH Project trash cans	3/20/2025	4/11/2025	$	1,542.53	22	$ 33,935.66
289	GRAYBAR ELECTRIC COMPANY	3.31.25 Report	3/26/2025	3/31/2025	$	1,537.96	5	$ 7,689.80
290	FOUR WINDS CONCRETE	Concrete	6/11/2025	6/17/2025	$	1,530.00	6	$ 9,180.00
291	LEHIGH PRINT & DATA LLC	SS2024-1379	07/13/2024	09/10/2024	$	1,523.90	59	$ 89,910.10
292	HORWITH TRUCKS	report 4/8/25 Eckley	3/13/2025	4/8/2025	$	1,519.97	26	$ 39,519.22
293	ULINE *SHIP SUPPLIES	ULINE	5/2/2025	5/19/2025	$	1,514.50	17	$ 25,746.50
294	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/22/2025	6/10/2025	$	1,510.63	19	$ 28,701.97
295	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	2/4/2025	2/13/2025	$	1,508.41	9	$ 13,575.69
296	ULINE *SHIP SUPPLIES	Bethlehem Project Office Outfit	5/21/2025	6/6/2025	$	1,504.75	16	$ 24,076.00

297	H&H BEVERAGE	465939	08/16/2024	09/13/2024	$	1,502.44	28	$ 42,068.32
298		470815	4/10/2025	5/9/2025	$	1,502.44	29	$ 43,570.76
299		471067	4/25/2025	5/23/2025	$	1,502.44	28	$ 42,068.32
300		471595	5/23/2025	6/20/2025	$	1,502.44	28	$ 42,068.32
301	SCHAEDLER YESCO LANCASTER	Lehigh maintenance Expenses	2/5/2025	2/10/2025	$	1,497.93	5	$ 7,489.65
302	KELLEY BROTHERS LLC	6.19.25 Report	6/9/2025	6/26/2025	$	1,484.00	17	$ 25,228.00
303	STELL ENTERPRISES INC	Suburban materials needed	4/10/2025	4/14/2025	$	1,481.50	4	$ 5,926.00
304	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/6/2025	3/19/2025	$	1,477.41	41	$ 60,573.81
305	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/3/25	3/24/2025	4/4/2025	$	1,474.89	11	$ 16,223.79
306	UNITED REFRIG BR #10	Windsor Chiller Repair	4/14/2025	4/23/2025	$	1,470.44	9	$ 13,233.96
307	CUMBERLAND TRUCK PARTS AL	report 3/11/25 Bachman	2/24/2025	3/14/2025	$	1,463.64	18	$ 26,345.52
308	J.A. & W.A. HESS, INC	concrete	6/13/2025	6/24/2025	$	1,460.68	11	$ 16,067.48
309	SPOTTS APPLIANCE	Susquehanna washer and dryer	1/22/2025	2/13/2025	$	1,456.39	22	$ 32,040.58
310	SHERWOOD TRUCKS	report 3/12/25 MVW	3/5/2025	3/14/2025	$	1,455.56	9	$ 13,100.04
311	ALTEC INDUSTRIES, INC	craig stanley 2/18/25	1/15/2025	2/24/2025	$	1,450.59	40	$ 58,023.60
312	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	1,440.66	14	$ 20,169.24
313	PEIRCE PHELPS E STORE	Crane and Space Sensors	3/27/2025	4/10/2025	$	1,440.46	14	$ 20,166.44
314	CINTAS CORP	Materials	2/7/2025	5/5/2025	$	1,434.29	87	$ 124,783.23
315	COOPER ELECTRIC SCRANTON	3.31.25 Report	3/27/2025	3/31/2025	$	1,430.89	4	$ 5,723.56
316	SHERWOOD TRUCKS	report 5/6/25 MVW	4/28/2025	5/6/2025	$	1,422.98	8	$ 11,383.84
317	TANEYS COSTUME SHOP	3.14.25 Report	2/24/2025	3/17/2025	$	1,414.39	21	$ 29,702.19
318		35314495-001	2/24/2025	4/24/2025	$	1,405.74	59	$ 82,938.66
319	ZORO TOOLS INC	Replacement grid heater	2/16/2025	4/11/2025	$	1,401.29	54	$ 75,669.66
320	ALTEC INDUSTRIES, INC	report 1/2/25 Bachman	12/4/2024	1/3/2025	$	1,390.79	30	$ 41,723.70
321	ULINE *SHIP SUPPLIES	Filters and Belts	4/9/2025	4/17/2025	$	1,385.12	8	$ 11,080.96
322	ELECTRO BATTERY OF PENN	report 3/12/25 MVW	3/5/2025	3/14/2025	$	1,383.30	9	$ 12,449.70
323	Smart Grid Ventures, LLC	PPLSFC20240701	07/01/2024	07/30/2024	$	1,380.00	29	$ 40,020.00
324	ELECTRO BATTERY OF PENN	report 1/28/25 mvw	1/14/2025	1/29/2025	$	1,378.00	15	$ 20,670.00
325	ELECTRO BATTERY OF PENN	report 6/17/25 MVW	6/9/2025	6/17/2025	$	1,378.00	8	$ 11,024.00
326	DES - SCHUYLKILL	LEHCOMPACTOR	2/28/2025	4/23/2025	$	1,361.10	54	$ 73,499.40
327	ULINE *SHIP SUPPLIES	ULINE	2/5/2025	2/19/2025	$	1,360.58	14	$ 19,048.12
328	QUALITY DOOR	garage remotes bethlehem	2/24/2025	3/10/2025	$	1,360.00	14	$ 19,040.00
329		71479566	2/3/2025	4/11/2025	$	1,356.66	67	$ 90,896.22
330	WAREHOUSE BATTERY OUTLET	Battery Outlet	5/8/2025	5/19/2025	$	1,356.38	11	$ 14,920.18
331	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/7/2025	3/21/2025	$	1,352.70	14	$ 18,937.80
332	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/7/2025	3/21/2025	$	1,352.70	14	$ 18,937.80
333	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/7/2025	3/21/2025	$	1,352.70	14	$ 18,937.80
334	ULINE *SHIP SUPPLIES	uline	3/29/2025	4/11/2025	$	1,351.31	13	$ 17,567.03
335	AMAZON MKTPL*DF4AH47U3	Amazon	3/13/2025	3/24/2025	$	1,351.02	11	$ 14,861.22
336	GRAYBAR ELECTRIC COMPANY	GFCI breaker wash bay	3/27/2025	4/11/2025	$	1,342.38	15	$ 20,135.70
337	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	2/6/2025	2/18/2025	$	1,340.84	12	$ 16,090.08
338	JACK ADAMS GLASS COMPANY	Bethlehem project	5/13/2025	6/6/2025	$	1,338.00	24	$ 32,112.00
339	PEIRCE PHELPS-251	Peirce Phelps	2/10/2025	3/5/2025	$	1,335.11	23	$ 30,707.53
340	DENNISON SUPPLY	T10 - Vehicle Gate Repair	5/9/2025	5/22/2025	$	1,329.24	13	$ 17,280.12
341	HORWITH TRUCKS	Tom Piper 3/14/25	3/3/2025	3/24/2025	$	1,326.56	21	$ 27,857.76
342	VSP*EAGLE EYE POWER SOLUT	Eagle Eye	5/19/2025	6/4/2025	$	1,326.04	16	$ 21,216.64
343	DIVERSITEC	HATF RTU AC Rectifier	4/11/2025	4/30/2025	$	1,323.45	19	$ 25,145.55
344	BUILDER'S BOOK, INC.	Books for T&D & LTN/Sub Helpers	2/25/2025	5/27/2025	$	1,321.70	91	$ 120,274.70
345	F.W. WEBB - 81	Lehigh Water Pit capital job	1/20/2025	2/11/2025	$	1,317.97	22	$ 28,995.34
346	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/9/2025	4/15/2025	$	1,315.08	6	$ 7,890.48
347	SCHAEDLER YESCO DISTRIBUT	Juniata MOD Open/Close Switch	2/25/2025	3/6/2025	$	1,302.40	9	$ 11,721.60
348	RADWELL INTERNATIONAL	Bartonsville ETM Repair	3/14/2025	4/1/2025	$	1,296.24	18	$ 23,332.32
349	LOWES #00242*	6.19.25 Report	6/4/2025	6/20/2025	$	1,293.51	16	$ 20,696.16
350	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04I6708600541	09/06/2024	10/04/2024	$	1,287.63	28	$ 36,053.64
351	DES - SCHUYLKILL	LEH2ndfl	1/21/2025	1/31/2025	$	1,285.86	10	$ 12,858.60
352	SHERWOOD TRUCKS	report 5/13/25 MVW	5/5/2025	5/14/2025	$	1,283.74	9	$ 11,553.66
353	ROWLANDS SALES CO INC	C.C.C.	1/14/2025	1/31/2025	$	1,280.00	17	$ 21,760.00
354	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/18/2025	4/30/2025	$	1,269.86	12	$ 15,238.32
355	OCTORARO NATIVE PLANT NUR	Octoraro Spring 2025 delivery	5/5/2025	6/5/2025	$	1,268.48	31	$ 39,322.88
356	ULINE *SHIP SUPPLIES	Windsor chiller project	3/22/2025	4/11/2025	$	1,264.01	20	$ 25,280.20
357	SAMS CLUB #6536	Lehigh Vacuum cleaners	3/3/2025	4/11/2025	$	1,261.28	39	$ 49,189.92
358	STAUFFER GLOVE SAFETY	JCD 04_11_25(3)	4/2/2025	4/15/2025	$	1,259.38	13	$ 16,371.94
359	Americhem International Inc.	W211400	07/30/2024	08/08/2024	$	1,247.12	9	$ 11,224.08
360	LOWES #00907*	salt	2/14/2025	3/4/2025	$	1,246.56	18	$ 22,438.08
361	LOWES #00907*	salt	2/20/2025	3/4/2025	$	1,246.56	12	$ 14,958.72
362	BERMAN TRUCK GROUP LEESPO	Mark Elias 4-14-2025	3/19/2025	4/16/2025	$	1,245.77	28	$ 34,881.56
363	TYNDALE CO INC	3661625	10/01/2024	10/30/2024	$	1,244.40	29	$ 36,087.60
364	PEIRCE PHELPS-251	POC Louver and Training	2/14/2025	3/17/2025	$	1,242.28	31	$ 38,510.68
365	ALTEC INDUSTRIES, INC	Richard E Jones II	2/5/2025	3/17/2025	$	1,238.33	40	$ 49,533.20
366	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$	1,236.55	14	$ 17,311.70
367	MEIER SUPPLY CO #2	6.9.25 Report	6/2/2025	6/9/2025	$	1,235.52	7	$ 8,648.64
368		9158004209	2/5/2025	4/29/2025	$	1,232.16	83	$ 102,269.28
369		9159127483	3/12/2025	4/23/2025	$	1,232.16	42	$ 51,750.72
370		9160017529	4/9/2025	5/29/2025	$	1,231.51	50	$ 61,575.50
371		9160221102	5/1/2025	5/30/2025	$	1,231.51	29	$ 35,713.79
372		9157137527	1/8/2025	2/6/2025	$	1,230.86	29	$ 35,694.94
373	CINTAS CORP	Materials	11/12/2024	3/31/2025	$	1,229.86	139	$ 170,950.54
374	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	1,226.08	5	$ 6,130.40
375	ALTEC INDUSTRIES, INC	Tom Piper 5/19/25	5/1/2025	5/21/2025	$	1,223.06	20	$ 24,461.20
376	GRAYBAR ELECTRIC COMPANY	BACnet Device	08/08/2024	08/21/2024	$	1,213.70	13	$ 15,778.10
377	GRAYBAR ELECTRIC COMPANY	BACnet Device	08/08/2024	08/21/2024	$	1,213.70	13	$ 15,778.10
378	PEIRCE PHELPS-221	Motor and Refrigerant	5/15/2025	5/20/2025	$	1,213.66	5	$ 6,068.30
379		9157602784	1/23/2025	2/21/2025	$	1,211.27	29	$ 35,126.83
380	TRANE SUPPLY-115219	Trane Supply	4/30/2025	5/21/2025	$	1,209.56	21	$ 25,400.76
381		9160401663	4/21/2025	5/29/2025	$	1,209.29	38	$ 45,953.02
382		9159599109	4/1/2025	6/12/2025	$	1,208.30	72	$ 86,997.60
383	AMAZON MKTPL*W32IE0XX3	amazon	2/13/2025	3/5/2025	$	1,208.28	20	$ 24,165.60
384	UNITED REFRIG BR #W1	5.5.25 Report	4/29/2025	5/5/2025	$	1,207.71	6	$ 7,246.26
385	AIRGAS USA, LLC	9151636988	07/10/2024	08/08/2024	$	1,205.15	29	$ 34,949.35
386	AIRGAS USA, LLC	9153901372	09/18/2024	10/17/2024	$	1,204.50	29	$ 34,930.50
387	AIRGAS USA, LLC	9154723520	10/16/2024	11/14/2024	$	1,203.85	29	$ 34,911.65
388		9157137540	1/8/2025	2/6/2025	$	1,203.20	29	$ 34,892.80
389	QUALITROL COMPANY LLC	RTD Probe for ELDR	3/8/2025	3/19/2025	$	1,192.47	11	$ 13,117.17
390	AMERICHEM INTERNATIONAL	americhem	09/05/2024	10/01/2024	$	1,189.09	26	$ 30,916.34
391	ALTEC INDUSTRIES ORACLE	report 6/9/25 Eckley	6/4/2025	6/10/2025	$	1,188.08	6	$ 7,128.48
392	ELECTRO BATTERY OF PENN	report 4/22/25 MVW	4/15/2025	4/23/2025	$	1,187.20	8	$ 9,497.60
393	ELECTRO BATTERY OF PENN	report 5/13/25 MVW	4/29/2025	5/14/2025	$	1,187.20	15	$ 17,808.00
394	ULINE *SHIP SUPPLIES	ULINE	6/4/2025	6/9/2025	$	1,186.76	5	$ 5,933.80
395	COOPER ELECTRIC HAZLETON	cooper electric	5/13/2025	5/29/2025	$	1,183.60	16	$ 18,937.60
396	ULINE *SHIP SUPPLIES	ULINE	4/30/2025	5/19/2025	$	1,179.95	19	$ 22,419.05
397	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-05-15-25	4/29/2025	5/16/2025	$	1,179.47	17	$ 20,050.99

398	SHERWOOD TRUCKS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	1,179.24	9	$ 10,613.16
399		35007889-002	11/25/2024	1/23/2025	$	1,174.43	59	$ 69,291.37
400	LOWES #00242*	3.14.25 Report	3/4/2025	3/17/2025	$	1,170.66	13	$ 15,218.58
401	ULINE *SHIP SUPPLIES	ULINE	3/25/2025	4/8/2025	$	1,161.30	14	$ 16,258.20
402	LANCASTER STARTER & ALTE	Justin Ferguson 3/18/25 COL	3/11/2025	3/19/2025	$	1,160.70	8	$ 9,285.60
403	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	1,158.66	9	$ 10,427.94
404	ULINE *SHIP SUPPLIES	ULINE	3/20/2025	3/24/2025	$	1,156.50	4	$ 4,626.00
405	AMAZON MKTPL*YO3HO3QH3	GPS Devices	3/6/2025	3/20/2025	$	1,155.40	14	$ 16,175.60
406	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-06-13-25	6/4/2025	6/15/2025	$	1,154.64	11	$ 12,701.04
407	MCCLURE CO	Georgetown HVAC	3/19/2025	4/15/2025	$	1,152.98	27	$ 31,130.46
408	ZORO TOOLS INC	faucet control boards	2/24/2025	3/11/2025	$	1,149.68	15	$ 17,245.20
409	HORWITH TRUCKS	report 5/6/25 Eckley	4/29/2025	5/6/2025	$	1,133.77	7	$ 7,936.39
410	STTC #12 LANCASTER	Richard E Jones II	4/16/2025	4/29/2025	$	1,129.17	13	$ 14,679.21
411	LEHIGH TIRE	report 4/1/25 Carrell	3/14/2025	4/3/2025	$	1,126.66	20	$ 22,533.20
412	ULINE *SHIP SUPPLIES	ULINE	3/14/2025	3/24/2025	$	1,112.58	10	$ 11,125.80
413	JACK ADAMS GLASS COMPANY	Lehigh Presidents office Windows	3/19/2025	4/11/2025	$	1,109.00	23	$ 25,507.00
414	DOTZEL TRUCKING	stone	6/17/2025	6/24/2025	$	1,105.20	7	$ 7,736.40
415	ALTEC INDUSTRIES, INC	Justin Ferguson 02/06/2025	1/23/2025	2/7/2025	$	1,101.45	15	$ 16,521.75
416	UNITED RENTALS	3.13.25 Report	3/7/2025	3/17/2025	$	1,099.38	10	$ 10,993.80
417	SUPPLYHOUSE.COM	Lehigh HVAC supplies /filter	1/15/2025	2/11/2025	$	1,098.08	27	$ 29,648.16
418	UNITED ELECTRIC LANCAST	Connell 3-10-25	3/3/2025	3/10/2025	$	1,097.86	7	$ 7,685.02
419	SCHWEITZER ENGINEERING LA	sel boards	2/3/2025	2/20/2025	$	1,096.76	17	$ 18,644.92
420	CINTAS CORP	Cintas	1/13/2025	3/12/2025	$	1,094.88	58	$ 63,503.04
421	UTV INTERNATIONAL	report 3/24/25 Bressi	2/21/2025	3/25/2025	$	1,092.00	32	$ 34,944.00
422	OVERTURE PROMOTIONS	Community Roots materials 2025	6/10/2025	6/20/2025	$	1,089.92	10	$ 10,899.20
423	THE HOME DEPOT #4105	Windsor chiller project	3/23/2025	4/11/2025	$	1,089.06	19	$ 20,692.14
424	INTERSTATE CHEMICAL CO.	Materials	2/5/2025	4/15/2025	$	1,087.29	69	$ 75,023.01
425	INTERSTATE CHEMICAL CO.	Materials	1/10/2025	4/15/2025	$	1,087.29	95	$ 103,292.55
426	TIRE CONSULTANTS INC	Justin Ferguson 4/29/25	3/28/2025	4/30/2025	$	1,085.15	33	$ 35,809.95
427	BLOOD HOUND LLC	bloodhound	5/5/2025	5/9/2025	$	1,084.00	4	$ 4,336.00
428	BLOOD HOUND LLC	bloodhound	6/1/2025	6/12/2025	$	1,084.00	11	$ 11,924.00
429		71440062	2/3/2025	4/11/2025	$	1,080.20	67	$ 72,373.40
430	HT LYONS	Ht lyons	12/27/2024	1/14/2025	$	1,080.00	18	$ 19,440.00
431	ALTEC INDUSTRIES ORACLE	report 6/17/25 Nyer	6/9/2025	6/19/2025	$	1,070.42	10	$ 10,704.20
432	BERGEYS COMMERCIAL TIRE H	Tom Piper 5/1/25	4/23/2025	5/2/2025	$	1,063.21	9	$ 9,568.89
433	ULINE *SHIP SUPPLIES	ULINE	2/1/2025	2/6/2025	$	1,060.58	5	$ 5,302.90
434	GRAND CENTRAL APPLIANCE	grand central appliances	4/29/2025	5/8/2025	$	1,058.94	9	$ 9,530.46
435	HIGHWAY EQUIPMENT & SUPP	report 5/6/25 Nyer	4/28/2025	5/8/2025	$	1,051.21	10	$ 10,512.10
436	LOIKITS INDUSTRIAL SERVIC	5.8.25 Report	10/29/2024	6/2/2025	$	1,051.06	216	$ 227,028.96
437	GRAINGER	3.27.25 Report	3/21/2025	3/27/2025	$	1,043.94	6	$ 6,263.64
438	BERMAN TRUCK GROUP LEESPO	report 2/11/25 MVW	2/3/2025	2/13/2025	$	1,043.33	10	$ 10,433.30
439	ELECTRO BATTERY OF PENN	report 2/17/25 MVW	2/11/2025	2/20/2025	$	1,038.80	9	$ 9,349.20
440	TIRE CONSULTANTS INC	Justin Ferguson 1/24/2025 COL	1/13/2025	1/27/2025	$	1,038.09	14	$ 14,533.26
441	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
442	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
443	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
444	DKC*DIGI KEY CORP	EOOS Fault Indicator Materials	3/25/2025	3/31/2025	$	1,030.25	6	$ 6,181.50
445	P STONE, INC.	CC-P.Stone	5/29/2025	6/13/2025	$	1,025.05	15	$ 15,375.75
446	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	1,020.35	9	$ 9,183.15
447	PEIRCE PHELPS-251	Peirce Phelps	2/10/2025	3/5/2025	$	1,019.99	23	$ 23,459.77
448	ULINE *SHIP SUPPLIES	ULINE	2/12/2025	2/19/2025	$	1,014.70	7	$ 7,102.90
449	DOTZEL TRUCKING	Dotzel	5/7/2025	5/16/2025	$	1,013.75	9	$ 9,123.75
450	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	1,013.19	5	$ 5,065.95
451	LAWSON PRODUCTS	report 6/24/25 MVW	6/17/2025	6/25/2025	$	1,007.42	8	$ 8,059.36
452	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/11/2025	2/24/2025	$	1,003.24	13	$ 13,042.12
453	LOWES #00292*	SFC ASPHALT PATCH	3/12/2025	3/17/2025	$	999.58	5	$ 4,997.90
454	CINTAS CORP	Materials	3/5/2025	3/31/2025	$	997.81	26	$ 25,943.06
455	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-05-09-25	4/30/2025	5/9/2025	$	993.79	9	$ 8,944.11
456	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/14/2025	6/2/2025	$	992.54	19	$ 18,858.26
457	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$	990.00	36	$ 35,640.00
458	AMAZON MKTPL*NN5177LE0	LEHSC PRISM UPS	5/27/2025	6/4/2025	$	985.80	8	$ 7,886.40
459	UV SUPERSTORE, INC.	Tri State and UV Bulbs	1/16/2025	1/30/2025	$	983.25	14	$ 13,765.50
460	TYNDALE CO INC	3703201	11/01/2024	11/27/2024	$	980.45	26	$ 25,491.70
461	Americhem International Inc.	W211400-01	08/15/2024	08/23/2024	$	979.88	8	$ 7,839.04
462	MARTINS ELECTRICAL SERVI	Martin's	4/28/2025	5/5/2025	$	979.67	7	$ 6,857.69
463	MARTINS ELECTRICAL SERVI	Martins	4/28/2025	5/22/2025	$	979.67	24	$ 23,512.08
464	LAWSON PRODUCTS	report 5/13/25 MVW	4/25/2025	5/14/2025	$	975.09	19	$ 18,526.71
465	ULINE *SHIP SUPPLIES	stall mats, hvac+water filters	4/18/2025	5/5/2025	$	972.41	17	$ 16,530.97
466		247619306-001	5/8/2025	6/6/2025	$	968.52	29	$ 28,087.08
467	WCT PRODUCTS INC	WCT	2/21/2025	3/12/2025	$	967.96	19	$ 18,391.24
468	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/21/2025	6/10/2025	$	967.40	20	$ 19,348.00
469	UNITED REFRIG BR #10	Compressor for BETSC	2/27/2025	3/17/2025	$	960.07	18	$ 17,281.26
470	COOPER ELEC BLOOMSBURG	Friedman	5/5/2025	5/21/2025	$	955.84	16	$ 15,293.44
471	ELECTRO BATTERY OF PENN	report 3/24/25 Eckley	2/24/2025	4/3/2025	$	954.00	38	$ 36,252.00
472	HOTSTART	SUS Block Heater	12/16/2024	1/8/2025	$	946.96	23	$ 21,780.08
473	MURPHY LUMBER	Lumber	4/16/2025	4/25/2025	$	938.93	9	$ 8,450.37
474	JERRYS ENGINE REPAIR STI	Credit Card	4/30/2025	5/14/2025	$	934.02	14	$ 13,076.28
475	ZORO TOOLS INC	garage door pm supplies	4/10/2025	4/21/2025	$	932.48	11	$ 10,257.28
476	EBAY O*25-12495-20464	Windsor DCC desk repairs	12/29/2024	2/11/2025	$	930.67	44	$ 40,949.48
477	HORWITH TRUCKS	report 6/16/25 Bachman	4/21/2025	5/27/2025	$	927.03	36	$ 33,373.08
478	TRI STATE HVAC EQUIPMENT	tri state hvac	2/27/2025	3/7/2025	$	927.00	8	$ 7,416.00
479	TRI STATE HVAC EQUIPMENT	Tri State and UV Bulbs	1/9/2025	1/30/2025	$	927.00	21	$ 19,467.00
480	TRI STATE HVAC EQUIPMENT	Louver and Compressor	2/6/2025	2/18/2025	$	927.00	12	$ 11,124.00
481	APPLIED IND TECH 2154	report 3/27/25 Nyer	3/20/2025	4/1/2025	$	922.26	12	$ 11,067.12
482	ULINE *SHIP SUPPLIES	filters/ cart wheels	1/22/2025	2/4/2025	$	921.31	13	$ 11,977.03
483	STTC #12 LANCASTER	Richard E Jones II	1/9/2025	2/4/2025	$	915.65	26	$ 23,806.90
484	GEIGER	Forms Used for Storm	3/14/2025	4/7/2025	$	915.52	24	$ 21,972.48
485	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 1/27/25	1/21/2025	1/27/2025	$	910.33	6	$ 5,461.98
486	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 1/27/25	1/21/2025	1/27/2025	$	910.33	6	$ 5,461.98
487	HAJOCA LANCASTER 10	pro press fittings/pipe	4/15/2025	4/28/2025	$	909.75	13	$ 11,826.75
488	AMAZON RETA* WI0E44SW3	PUC Storm Response	3/8/2025	3/18/2025	$	909.46	10	$ 9,094.60
489	ULINE *SHIP SUPPLIES	Line paint wash bay signs	5/2/2025	5/12/2025	$	909.32	10	$ 9,093.20
490	BURNS INDUSTRIAL EQUIPME	report 2/27/25 MVW	2/17/2025	2/28/2025	$	908.95	11	$ 9,998.45
491	LEHIGH TIRE	report 6/17/25 Carrell	5/15/2025	6/17/2025	$	908.42	33	$ 29,977.86
492	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	907.33	9	$ 8,165.97
493	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 3/10/25	2/18/2025	3/10/2025	$	907.30	20	$ 18,146.00
494	OVERHEAD DOOR COMPANY OF	overhead door	12/26/2024	1/14/2025	$	907.10	19	$ 17,234.90
495	IN *AED ONE-STOP SHOPPURC	ZOLL	2/25/2025	3/10/2025	$	904.00	13	$ 11,752.00
496	ELECTRO BATTERY OF PENN	report 2/3/25 Eckley	1/27/2025	2/6/2025	$	901.00	10	$ 9,010.00
497	SUNBURY MOTORS COMPANY	report 3/5/25 NYER	2/24/2025	3/7/2025	$	897.63	11	$ 9,873.93
498	LAWSON PRODUCTS	report 3/12/25 MVW	3/3/2025	3/14/2025	$	895.29	11	$ 9,848.19

499	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	894.58	5	$ 4,472.90
500	MEIER SUPPLY CO #12	Windsor Chiller Repair	4/14/2025	4/23/2025	$	892.39	9	$ 8,031.51
501	CUMMINS OSM	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$	890.40	21	$ 18,698.40
502	CUMMINS OSM	Tool updates in BLM	1/3/2025	1/14/2025	$	890.40	11	$ 9,794.40
503	CUMMINS OSM	Tool updates in WBA	1/3/2025	1/14/2025	$	890.40	11	$ 9,794.40
504	CUMMINS OSM	Tool updates in HAR	3/8/2025	3/20/2025	$	890.40	12	$ 10,684.80
505	CUMMINS OSM	Tool updates in WES	3/8/2025	3/20/2025	$	890.40	12	$ 10,684.80
506	CUMMINS OSM	Tool updates in FRK	4/1/2025	4/11/2025	$	890.40	10	$ 8,904.00
507	CUMMINS OSM	Tool updates in LAN	4/1/2025	4/11/2025	$	890.40	10	$ 8,904.00
508	JMAC SUPPLY	Windsor door supplies	3/26/2025	4/11/2025	$	885.67	16	$ 14,170.72
509	REINHAUSEN MANUFACTURING INC	90713370	11/11/2024	12/19/2024	$	884.04	38	$ 33,593.52
510	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-02-25	4/22/2025	5/5/2025	$	881.26	13	$ 11,456.38
511	LAWSON PRODUCTS	report 1/28/25 mvw	1/14/2025	1/29/2025	$	878.26	15	$ 13,173.90
512	F.W. WEBB - 81	Walbert Plumbing supplies /repai	3/19/2025	4/11/2025	$	871.11	23	$ 20,035.53
513	ULINE *SHIP SUPPLIES	5.30.25 Report	5/3/2025	6/2/2025	$	869.32	30	$ 26,079.60
514	BLOOD HOUND LLC	blood hound	1/21/2025	1/28/2025	$	868.00	7	$ 6,076.00
515	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 2/12/25	2/4/2025	2/18/2025	$	866.96	14	$ 12,137.44
516	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	863.62	7	$ 6,045.34
517	UTV INTERNATIONAL	report 3/24/25 Bressi	3/10/2025	3/25/2025	$	861.61	15	$ 12,924.15
518	CUMMINS OSM	Tool updates in LEH	1/3/2025	1/14/2025	$	858.60	11	$ 9,444.60
519	KRENZ & COMPANY INC	State Hill Fans	6/3/2025	6/16/2025	$	857.53	13	$ 11,147.89
520	FARMERS CHOICE TIRE SERVI	MIKE KLINGER 2/12/25	1/29/2025	2/18/2025	$	852.00	20	$ 17,040.00
521	WEAVERS TIRE SERVICE IN	report 6/3/25 Bressi	5/19/2025	6/3/2025	$	851.81	15	$ 12,777.15
522	PAULB LITITZ	Sinky Gate Parts	12/19/2024	2/4/2025	$	849.99	47	$ 39,949.53
523	SUPPLYHOUSE.COM	supply house .com	4/11/2025	6/2/2025	$	849.42	52	$ 44,169.84
524	UNITED REFRIG BR #10	Windsor Chiller Repair	4/16/2025	4/23/2025	$	848.00	7	$ 5,936.00
525	COLONIAL ELECTRIC SUPPLY	wire for meter cage badge reader	6/2/2025	6/9/2025	$	840.60	7	$ 5,884.20
526	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$	837.04	6	$ 5,022.24
527	MEIER SUPPLY CO #4	Filters Purchase	5/27/2025	6/26/2025	$	831.85	30	$ 24,955.50
528	PAULB LITITZ	Tool stock both trucks/impacts	1/14/2025	2/4/2025	$	826.75	21	$ 17,361.75
529	MPD DIGITAL	C.C.C.	6/11/2025	6/25/2025	$	825.00	14	$ 11,550.00
530		9159599101	4/1/2025	6/12/2025	$	821.48	72	$ 59,146.56
531	A & A AUTO PARTS ST 16	report 4/15/25 Crofchick	3/26/2025	4/15/2025	$	820.96	20	$ 16,419.20
532	BERGEYS DODGE RAM FIAT OF	RAYMOND F MOLKENTHIN-02-10-25	1/31/2025	2/11/2025	$	815.78	11	$ 8,973.58
533	AIRGAS USA, LLC	9151015002	06/19/2024	07/18/2024	$	814.96	29	$ 23,633.84
534	AIRGAS USA, LLC	9152061118	07/24/2024	08/22/2024	$	814.96	29	$ 23,633.84
535	AIRGAS USA, LLC	9155404563	11/06/2024	12/05/2024	$	813.66	29	$ 23,596.14
536	PEIRCE PHELPS-251	Blower Motor	5/21/2025	6/26/2025	$	813.57	36	$ 29,288.52
537	UNITED ELECTRIC LANCAST	Connell 3-3-25	2/21/2025	3/10/2025	$	810.47	17	$ 13,777.99
538	P STONE, INC.	2.7.25 Report	2/3/2025	2/7/2025	$	805.64	4	$ 3,222.56
539	FOUR WINDS CONCRETE	Suburban yard 2 17-1 getaway	5/6/2025	5/13/2025	$	805.60	7	$ 5,639.20
540		9157550168	1/22/2025	2/20/2025	$	804.21	29	$ 23,322.09
541	H&H BEVERAGE	464404	06/07/2024	07/05/2024	$	801.22	28	$ 22,434.16
542	H&H BEVERAGE	466183	08/27/2024	09/30/2024	$	801.22	34	$ 27,241.48
543	H&H BEVERAGE	466358	09/04/2024	10/03/2024	$	801.22	29	$ 23,235.38
544	H&H BEVERAGE	466499	09/10/2024	10/09/2024	$	801.22	29	$ 23,235.38
545	H&H BEVERAGE	466548	09/13/2024	10/11/2024	$	801.22	28	$ 22,434.16
546	H&H BEVERAGE	466679	09/18/2024	10/17/2024	$	801.22	29	$ 23,235.38
547	H&H BEVERAGE	466820	09/24/2024	10/23/2024	$	801.22	29	$ 23,235.38
548	H&H BEVERAGE	466841	09/27/2024	10/25/2024	$	801.22	28	$ 22,434.16
549	H&H BEVERAGE	466969	10/02/2024	10/31/2024	$	801.22	29	$ 23,235.38
550	H&H BEVERAGE	467085	10/08/2024	11/06/2024	$	801.22	29	$ 23,235.38
551	H&H BEVERAGE	467160	10/11/2024	11/08/2024	$	801.22	28	$ 22,434.16
552	H&H BEVERAGE	467268	10/16/2024	11/14/2024	$	801.22	29	$ 23,235.38
553	H&H BEVERAGE	467398	10/22/2024	11/20/2024	$	801.22	29	$ 23,235.38
554	H&H BEVERAGE	467451	10/25/2024	11/22/2024	$	801.22	28	$ 22,434.16
555	H&H BEVERAGE	467595	10/30/2024	11/27/2024	$	801.22	28	$ 22,434.16
556	H&H BEVERAGE	467658	11/06/2024	12/05/2024	$	801.22	29	$ 23,235.38
557	H&H BEVERAGE	467848	11/13/2024	12/12/2024	$	801.22	29	$ 23,235.38
558	H&H BEVERAGE	467958	11/19/2024	12/18/2024	$	801.22	29	$ 23,235.38
559	H&H BEVERAGE	468012	11/22/2024	12/20/2024	$	801.22	28	$ 22,434.16
560	H&H BEVERAGE	467714	11/08/2024	12/20/2024	$	801.22	42	$ 33,651.24
561		487714	11/8/2024	1/14/2025	$	801.22	67	$ 53,681.74
562		468356	12/10/2024	1/8/2025	$	801.22	29	$ 23,235.38
563		469071	1/17/2025	2/14/2025	$	801.22	28	$ 22,434.16
564		469357	1/30/2025	2/28/2025	$	801.22	29	$ 23,235.38
565		469443	2/5/2025	3/6/2025	$	801.22	29	$ 23,235.38
566	AMAZON MKTPL*MD0LN4B13	12kW Generator Repairs	2/21/2025	3/20/2025	$	798.03	27	$ 21,546.81
567	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	795.54	9	$ 7,159.86
568	ULINE *SHIP SUPPLIES	C.C.C.	11/23/2024	1/2/2025	$	794.20	40	$ 31,768.00
569	AIRGAS USA, LLC	9156171993	12/03/2024	12/31/2024	$	792.37	28	$ 22,186.36
570	CINTAS CORP	Materials	11/12/2024	3/31/2025	$	789.19	139	$ 109,697.41
571	AIRGAS USA, LLC	9153220180	09/01/2024	12/26/2024	$	786.37	116	$ 91,218.92
572	UNITED ELECTRIC LANCAST	Douts 4/22/25	4/16/2025	4/28/2025	$	784.73	12	$ 9,416.76
573	ALTEC INDUSTRIES, INC	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	782.72	25	$ 19,568.00
574	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	3/6/2025	3/10/2025	$	782.72	4	$ 3,130.88
575	REINHAUSEN MANUFACTURING INC	90691258	07/30/2024	09/09/2024	$	781.58	41	$ 32,044.78
576		W212868A	11/4/2024	1/8/2025	$	781.01	65	$ 50,765.65
577	R G GROUP LANCASTER	Mark Elias 2-7-2025	1/21/2025	2/7/2025	$	780.67	17	$ 13,271.39
578	STELL ENTERPRISES INC	stell enterprise top soil	2/11/2025	2/18/2025	$	780.00	7	$ 5,460.00
579	HORWITH TRUCKS	report 2/11/25 Bachman	1/16/2025	2/12/2025	$	776.44	27	$ 20,963.88
580	GRAINGER	Liebert Units at LANSC	1/28/2025	2/11/2025	$	771.96	14	$ 10,807.44
581	QUANDEL CONCRETE ONLINE	Shenandoah sub BJO	3/20/2025	3/24/2025	$	769.74	4	$ 3,078.96
582	HOMEDEPOT.COM	Lehigh D sub maintenance expense	6/10/2025	6/26/2025	$	767.44	16	$ 12,279.04
583	SHERWOOD TRUCKS	report 2/3/25 Crofchick	1/23/2025	2/6/2025	$	767.19	14	$ 10,740.66
584	ULINE *SHIP SUPPLIES	ULINE	3/19/2025	6/2/2025	$	766.50	75	$ 57,487.50
585	PRO COMPRESSOR	5.27.25 Report	5/20/2025	6/2/2025	$	757.31	13	$ 9,845.03
586	PRO-VISION SOLUTIONS	report 3/24/25 Eckley	2/28/2025	4/3/2025	$	754.12	34	$ 25,640.08
587	CHECK 001049	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$	753.55	30	$ 22,606.50
588	SCRANTON HEAVY DUTY TRUCK	report 1/28/25 Crofchick	1/17/2025	1/29/2025	$	749.68	12	$ 8,996.16
589	CINTAS CORP	Materials	3/14/2025	5/5/2025	$	748.45	52	$ 38,919.40
590	ULINE *SHIP SUPPLIES	Walbert Supplies	2/1/2025	2/13/2025	$	747.50	12	$ 8,970.00
591	AIA CORPORATION	Books for Helper Class	3/26/2025	5/27/2025	$	747.45	62	$ 46,341.90
592	DUNMORE LUMBER	Suburban yard 17-1 getaway	4/30/2025	5/5/2025	$	745.96	5	$ 3,729.80
593		SS2025-1028	1/18/2025	4/9/2025	$	745.57	81	$ 60,391.17
594	THE HOME DEPOT 4131	DER Materials	6/4/2025	6/11/2025	$	740.44	7	$ 5,183.08
595	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 1/24/2025 COL	1/13/2025	1/27/2025	$	740.11	14	$ 10,361.54
596	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-28-25	2/21/2025	3/4/2025	$	736.02	11	$ 8,096.22
597	F.W. WEBB - 81	Lehigh Water Pit capital job	1/16/2025	2/11/2025	$	735.61	26	$ 19,125.86
598	QUALITY DOOR	Quaility door	4/7/2025	4/29/2025	$	735.00	22	$ 16,170.00
599	BLOOMSBURG METAL COMPANY	C.C.C.	3/27/2025	5/5/2025	$	730.34	39	$ 28,483.26

600	LEHIGH CONSTRUCTION	lehigh Constr Sales- SCR LTN	6/18/2025	6/24/2025	$	727.23	6	$ 4,363.38
601	A & A AUTO PARTS ST 17	report 2/27/25 Nyer	2/20/2025	2/28/2025	$	727.12	8	$ 5,816.96
602	CLEMENS CLEANING VILLAGE,	Clemens Uniform	11/26/2024	12/17/2024	$	726.12	21	$ 15,248.52
603	TRI STATE HVAC EQUIPMENT	Tri State and UV Bulbs	1/7/2025	1/30/2025	$	725.47	23	$ 16,685.81
604	CINTAS CORP	Mtg/Crew Visit/EHS/First Aid	5/6/2025	5/19/2025	$	723.97	13	$ 9,411.61
605	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-02-25	4/22/2025	5/5/2025	$	722.03	13	$ 9,386.39
606	ULINE *SHIP SUPPLIES	ULINE	4/9/2025	4/25/2025	$	721.50	16	$ 11,544.00
607	THE HOME DEPOT #4131	Jim Douts	6/4/2025	6/17/2025	$	720.00	13	$ 9,360.00
608	SHERWOOD TRUCKS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	717.87	8	$ 5,742.96
609	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-03-17-25	3/6/2025	3/18/2025	$	717.65	12	$ 8,611.80
610	LEHIGH PRINT & DATA LLC	VEG DOORHANGERS PRINTING	3/28/2025	4/4/2025	$	715.50	7	$ 5,008.50
611	LOWES #00292*	lowes	2/26/2025	3/5/2025	$	709.24	7	$ 4,964.68
612	QUALITY DOOR	quality door	12/19/2024	1/14/2025	$	705.70	26	$ 18,348.20
613	MPD DIGITAL	C.C.C.	2/25/2025	4/3/2025	$	705.00	37	$ 26,085.00
614	GRAND CENTRAL APPLIANCE	grand central	5/14/2025	6/3/2025	$	703.84	20	$ 14,076.80
615	ABB INC	RMAG Capacitors	3/1/2025	3/25/2025	$	702.00	24	$ 16,848.00
616	ZORO TOOLS INC	door closers	2/10/2025	2/25/2025	$	699.60	15	$ 10,494.00
617	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	698.42	8	$ 5,587.36
618	SP US CARGO CONTROL	US Cargo	4/8/2025	4/25/2025	$	696.28	17	$ 11,836.76
619	SHERWOOD TRUCKS	report 4/8/25 Bressi	3/21/2025	4/9/2025	$	694.29	19	$ 13,191.51
620	KNAUSS & SON	Cedar ave control house lock	1/3/2025	1/14/2025	$	693.24	11	$ 7,625.64
621	HORWITH TRUCKS	Tom Piper 4/15/25	4/9/2025	4/16/2025	$	691.79	7	$ 4,842.53
622	CERTEX PITTSBURGH 118	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$	690.76	11	$ 7,598.36
623	AMAZON MKTPL*OG49J1V03	Bethlehem Power Strips	2/12/2025	5/5/2025	$	686.81	82	$ 56,318.42
624	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	686.31	14	$ 9,608.34
625	ULINE *SHIP SUPPLIES	ULINE	5/29/2025	6/9/2025	$	685.90	11	$ 7,544.90
626	BERMAN TRUCK GROUP LEESPO	report 5/13/25 MVW	5/2/2025	5/14/2025	$	683.83	12	$ 8,205.96
627	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$	680.82	17	$ 11,573.94
628	GRAINGER	grainger	12/17/2024	3/10/2025	$	680.31	83	$ 56,465.73
629	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	3/20/2025	4/16/2025	$	679.46	27	$ 18,345.42
630	SHERWOOD TRUCKS	report 5/28/25 Crofchick	5/9/2025	5/29/2025	$	678.54	20	$ 13,570.80
631	DP RANDLER LANDSCAPI	William V Dailey credit card	2/10/2025	2/14/2025	$	678.29	4	$ 2,713.16
632	UNITED REFRIG BR #17	Windsor Chiller Repair	4/10/2025	4/23/2025	$	677.48	13	$ 8,807.24
633	SCRANTON HEAVY DUTY TRUCK	report 2/27/25 Crofchick	2/11/2025	3/5/2025	$	675.35	22	$ 14,857.70
634	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	12/23/2024	1/9/2025	$	673.42	17	$ 11,448.14
635	THE HOME DEPOT #4105	Lehigh output center project	1/3/2025	2/11/2025	$	669.99	39	$ 26,129.61
636	SHERWOOD TRUCKS	report 2/27/25 MVW	2/17/2025	2/28/2025	$	668.36	11	$ 7,351.96
637	COOPER ELECTRIC HAZLETON	McAdoo Sub	4/10/2025	4/22/2025	$	668.30	12	$ 8,019.60
638	SID HARVEY #47	6.9.25 Report	5/30/2025	6/9/2025	$	662.50	10	$ 6,625.00
639	LEVRACK LLC	4.11.25 Report	3/14/2025	4/21/2025	$	662.50	38	$ 25,175.00
640	LEHIGH TIRE	report 1/14/25 Carrell	12/10/2024	1/16/2025	$	661.91	37	$ 24,490.67
641	GRAYBAR ELECTRIC COMPANY	graybar	12/31/2024	1/20/2025	$	660.65	20	$ 13,213.00
642	VERTIV CORP	Battery Monitor Cradles	5/7/2025	5/12/2025	$	658.19	5	$ 3,290.95
643	ALTEC INDUSTRIES ORACLE	report 6/24/25 Nyer	6/19/2025	6/25/2025	$	657.73	6	$ 3,946.38
644	H AND H SALES ASSOCIATES	Electric Heater	3/18/2025	3/31/2025	$	657.20	13	$ 8,543.60
645	ALTEC INDUSTRIES, INC	report 3/12/25 Crofchick	3/5/2025	3/14/2025	$	656.77	9	$ 5,910.93
646	COOPER ELECTRIC SCRANTON	3.24.25 Report	3/19/2025	3/27/2025	$	656.73	8	$ 5,253.84
647	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-01-06-25	12/30/2024	1/7/2025	$	652.72	8	$ 5,221.76
648	MOR ELECTRIC HEATING ASSO	Marietta Heater Replacement	1/17/2025	1/28/2025	$	652.08	11	$ 7,172.88
649	REEDY'S MULCH PRODUC	William V Dailey credit card	1/7/2025	1/13/2025	$	651.79	6	$ 3,910.74
650	PEIRCE PHELPS E STORE	Blower Motor and Board	5/12/2025	5/21/2025	$	650.73	9	$ 5,856.57
651	UNITED REFRIG BR #W1	4.21.25 Report	4/14/2025	4/21/2025	$	649.29	7	$ 4,545.03
652	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04H6708600541	08/06/2024	09/26/2024	$	648.81	51	$ 33,089.31
653	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6708600541	10/08/2024	11/06/2024	$	648.81	29	$ 18,815.49
654	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04K6708600541	11/06/2024	12/13/2024	$	648.81	37	$ 24,005.97
655	AMAZON MKTPL*NB1DC0BZ1	PROPANE CAGE	5/6/2025	5/9/2025	$	646.57	3	$ 1,939.71
656	LOWES #00292*	lowes	1/16/2025	1/23/2025	$	644.36	7	$ 4,510.52
657	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$	643.33	18	$ 11,579.94
658	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$	641.07	19	$ 12,180.33
659	AMAZON MKTPL*ZC4593HG2	report 2/3/25 Eckley	1/23/2025	2/6/2025	$	638.49	14	$ 8,938.86
660	R.J. WALKER CO	4.11.25 Report	3/14/2025	4/21/2025	$	637.79	38	$ 24,236.02
661	ALTEC INDUSTRIES ORACLE	report 5/28/25 Nyer	5/17/2025	5/29/2025	$	634.83	12	$ 7,617.96
662	THE HOME DEPOT #4140	DER Materials	3/13/2025	3/31/2025	$	632.85	18	$ 11,391.30
663	TRACTOR SUPPLY #1403	Yatesville Sub	2/19/2025	2/26/2025	$	631.72	7	$ 4,422.04
664	SUPPLYHOUSE.COM	supply house .com	4/2/2025	5/20/2025	$	630.30	48	$ 30,254.40
665	DOTZEL TRUCKING	STONE FOR WHITE HAVEN YARD	5/7/2025	5/15/2025	$	629.72	8	$ 5,037.76
666	DOTZEL TRUCKING	DOUBLE CHARGE	5/7/2025	5/15/2025	$	629.72	8	$ 5,037.76
667	AMAZON MKTPL*CY18C9D53	5.1.25 Report	4/25/2025	5/5/2025	$	627.74	10	$ 6,277.40
668	ALTEC INDUSTRIES, INC	Justin Ferguson 02/06/2025	1/29/2025	2/7/2025	$	627.57	9	$ 5,648.13
669	SHINER SIGNS INC	Lehigh SC Engr Plaque Deposit	08/09/2024	08/15/2024	$	620.00	6	$ 3,720.00
670	TOM HESSER CHEVROLET B	report 4/15/25 Crofchick	3/28/2025	4/15/2025	$	617.33	18	$ 11,111.94
671	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	2/4/2025	2/11/2025	$	615.75	7	$ 4,310.25
672	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	1/31/2025	2/11/2025	$	615.75	11	$ 6,773.25
673	AMZN MKTP US*ZP8OA69G0	report 2/3/25 Eckley	1/5/2025	2/6/2025	$	613.74	32	$ 19,639.68
674	AMZN MKTP US*ZL7AF83C1	report 1/2/25 Eckley	12/3/2024	1/3/2025	$	613.48	31	$ 19,017.88
675	AUTO PARTS OF SCRANTON	5.20.25 Report	5/7/2025	5/20/2025	$	612.40	13	$ 7,961.20
676	ALTEC INDUSTRIES, INC	report 3/12/25 Bressi	3/5/2025	3/14/2025	$	607.59	9	$ 5,468.31
677	AMZN MKTP US*525US8K73	report 2/27/25 Eckley	2/4/2025	2/28/2025	$	600.13	24	$ 14,403.12
678	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/13/2025	1/30/2025	$	599.00	17	$ 10,183.00
679	HOMEDEPOT.COM	Ladder program ltn	3/4/2025	3/18/2025	$	597.84	14	$ 8,369.76
680	ALTEC INDUSTRIES, INC	report 5/13/25 Crofchick	4/23/2025	5/14/2025	$	596.86	21	$ 12,534.06
681	VERSALIFT EAST	report 1/2/25 Nyer	12/10/2024	1/9/2025	$	596.20	30	$ 17,886.00
682	SNAVELY & DOSCH 186	CRAIG STANLEY	4/9/2025	4/28/2025	$	596.01	19	$ 11,324.19
683		9157550156	1/22/2025	2/20/2025	$	593.96	29	$ 17,224.84
684	CINTAS F50	Materials	2/28/2025	5/5/2025	$	593.83	66	$ 39,192.78
685	AMAZON MKTPL*C87FL65J3	amazon	2/12/2025	3/5/2025	$	593.15	21	$ 12,456.15
686	KIMBALL MIDWEST PAYEEZY	report 2/11/25 Nyer	1/24/2025	2/11/2025	$	591.69	18	$ 10,650.42
687	J HARLEN CO INC	Bucket truck accessories	2/12/2025	2/18/2025	$	591.48	6	$ 3,548.88
688	THE HOME DEPOT #6956	1.22.25 Report	1/15/2025	1/22/2025	$	589.49	7	$ 4,126.43
689	SP AGOZTECH	Agoz Tech	3/12/2025	3/24/2025	$	588.12	12	$ 7,057.44
690	EUREKA STONE QUARRY DALE	eureka stone delivery	1/29/2025	2/13/2025	$	587.27	15	$ 8,809.05
691	HOUCK SERVICES INC.	Central Maintenance Expenses	4/17/2025	5/1/2025	$	587.10	14	$ 8,219.40
692	GRAINGER	Liebert Units at LANSC	1/28/2025	2/11/2025	$	587.01	14	$ 8,218.14
693	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/6/25	12/10/2024	1/7/2025	$	585.32	28	$ 16,388.96
694	CINTAS CORP	Materials	3/14/2025	5/5/2025	$	585.13	52	$ 30,426.76
695	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$	585.13	18	$ 10,532.34
696	PENNSY SUPPLY	Stone Delivery	1/30/2025	2/3/2025	$	583.20	4	$ 2,332.80
697	BREAKER BROKERS	2.24.25 Report	2/19/2025	3/3/2025	$	581.94	12	$ 6,983.28
698	COOPER ELECTRIC SCRANTON	3.31.25 Report	3/25/2025	3/31/2025	$	581.02	6	$ 3,486.12
699	PEIRCE PHELPS-221	Motor and Refrigerant	5/15/2025	5/20/2025	$	580.00	5	$ 2,900.00
700	PEIRCE PHELPS-221	Motor and Refrigerant	5/15/2025	5/20/2025	$	580.00	5	$ 2,900.00

701	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04C0050054485	03/01/2024	08/13/2024	$ 578.36	165	$ 95,429.40
702	MCCLURE CO	Georgetown AC	11/27/2024	1/2/2025	$ 578.21	36	$ 20,815.56
703	AMAZON MKTPL*ZP2JG52I1	Lehigh supplies and urinal scree	1/8/2025	2/11/2025	$ 577.35	34	$ 19,629.90
704	TYNDALE CO INC	3568532	07/01/2024	07/30/2024	$ 576.15	29	$ 16,708.35
705	FELLING TRAILERS	report 1/2/25 Crofchick	11/26/2024	1/9/2025	$ 575.08	44	$ 25,303.52
706	COMMERCIAL DOOR - 12	Lezzer Commercial Door	2/12/2025	2/27/2025	$ 574.77	15	$ 8,621.55
707	F.W. WEBB - 81	FWWEBB	5/14/2025	6/2/2025	$ 573.82	19	$ 10,902.58
708	GRAINGER	Cumberland Cabinet - Pest Contro	1/30/2025	2/3/2025	$ 573.36	4	$ 2,293.44
709	ELECTRO BATTERY OF PENN	report 2/3/25 Crofchick	1/27/2025	2/6/2025	$ 572.40	10	$ 5,724.00
710	STTC #12 LANCASTER	Richard E Jones II	1/8/2025	2/4/2025	$ 571.14	27	$ 15,420.78
711	ULINE *SHIP SUPPLIES	ULINE	4/15/2025	4/25/2025	$ 570.58	10	$ 5,705.80
712	ULINE *SHIP SUPPLIES	Bethlehem Project Office Outfit	5/6/2025	6/6/2025	$ 569.53	31	$ 17,655.43
713	KNOX COMPANY INC	Sinky Knox box 4 fire emergency	4/28/2025	5/5/2025	$ 567.10	7	$ 3,969.70
714	CINTAS CORP	Materials	2/7/2025	5/5/2025	$ 566.60	87	$ 49,294.20
715	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$ 562.98	12	$ 6,755.76
716	COOPER ELECTRIC SCRANTON	3.6.25 Report	2/28/2025	3/7/2025	$ 562.72	7	$ 3,939.04
717	PAULB LITITZ	capital tool	5/6/2025	5/20/2025	$ 561.79	14	$ 7,865.06
718	ULINE *SHIP SUPPLIES	ULINE	4/1/2025	4/8/2025	$ 561.50	7	$ 3,930.50
719	WIND GAP ELECTRIC	Walbert Lighting replacement	3/5/2025	5/6/2025	$ 560.37	62	$ 34,742.94
720	CINTAS CORP	Materials	11/12/2024	3/31/2025	$ 560.11	139	$ 77,855.29
721	SID HARVEY #47	6.9.25 Report	6/2/2025	6/9/2025	$ 559.96	7	$ 3,919.72
722	GRAINGER	Subs	3/25/2025	4/2/2025	$ 557.24	8	$ 4,457.92
723		04L6705497010	12/6/2024	1/3/2025	$ 556.64	28	$ 15,585.92
724	QUENCH USA, INC.	Quench &sink filters storm rm	5/2/2025	5/12/2025	$ 556.50	10	$ 5,565.00
725	LIFT INC MOUNTVILLE	RAYMOND F MOLKENTHIN-05-29-25	5/22/2025	5/30/2025	$ 556.11	8	$ 4,448.88
726	QUALITROL COMPANY LLC	SUNB Control Cable	3/25/2025	3/31/2025	$ 555.82	6	$ 3,334.92
727	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$ 554.29	15	$ 8,314.35
728	LED LIGHTING SUPPLY	LED wall packs LANSC garage	3/17/2025	4/11/2025	$ 553.78	25	$ 13,844.50
729	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/14/2025	6/10/2025	$ 553.41	27	$ 14,942.07
730	ULINE *SHIP SUPPLIES	ULINE	4/15/2025	4/25/2025	$ 552.30	10	$ 5,523.00
731	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	1/29/2025	2/11/2025	$ 551.28	13	$ 7,166.64
732	ULINE *SHIP SUPPLIES	DecReport2	12/24/2024	1/2/2025	$ 551.15	9	$ 4,960.35
733	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$ 550.05	16	$ 8,800.80
734	PROVIDENCE BUILDING SUPP	CRAIG STANLEY	3/25/2025	4/28/2025	$ 549.08	34	$ 18,668.72
735	IN *HYDRO WASH OF ALLENTO	c.c.c.	6/25/2025	6/30/2025	$ 549.00	5	$ 2,745.00
736	COOPER ELEC WILLIAMSPORT	Friedman	1/3/2025	1/28/2025	$ 548.89	25	$ 13,722.25
737	SOI NEXIQ	Tool updates in ORW	5/20/2025	6/6/2025	$ 548.55	17	$ 9,325.35
738	SOI NEXIQ	Tool updates in WBA	5/20/2025	6/6/2025	$ 548.55	17	$ 9,325.35
739	SOI NEXIQ	Tool updates in HAR	6/5/2025	6/17/2025	$ 548.55	12	$ 6,582.60
740	TRI STATE HVAC EQUIPMENT	Grilles, Daikin Parts & Rain Sui	12/17/2024	1/6/2025	$ 546.97	20	$ 10,939.40
741	COOPER ELECTRIC BETHLEHEM	Lehigh O&M projects	2/20/2025	5/5/2025	$ 545.90	74	$ 40,396.60
742	QUALITY DOOR	Lehigh SC OH door repair	2/7/2025	2/11/2025	$ 545.00	4	$ 2,180.00
743	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$ 545.00	4	$ 2,180.00
744	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$ 545.00	4	$ 2,180.00
745	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$ 545.00	4	$ 2,180.00
746	QUALITY DOOR	Lehigh SC OH door cable replacem	2/7/2025	2/11/2025	$ 545.00	4	$ 2,180.00
747	QUALITY DOOR	2.28.25 Report	2/24/2025	3/10/2025	$ 545.00	14	$ 7,630.00
748	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$ 545.00	36	$ 19,620.00
749	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/5/2025	4/15/2025	$ 544.49	10	$ 5,444.90
750	ACTION BATTERY WHOLESALER	Central Maintenance Expenses	5/16/2025	5/30/2025	$ 540.93	14	$ 7,573.02
751	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$ 539.90	22	$ 11,877.80
752	REAGLE DODGE	report 5/19/25 Eckley	5/6/2025	5/21/2025	$ 539.54	15	$ 8,093.10
753	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$ 538.23	7	$ 3,767.61
754	KIMBALL MIDWEST PAYEEZY	kimball midwest	2/18/2025	3/5/2025	$ 536.83	15	$ 8,052.45
755	R G GROUP LANCASTER	RAYMOND F MOLKENTHIN-02-10-25	1/30/2025	2/11/2025	$ 536.35	12	$ 6,436.20
756	SOI NEXIQ	Tool updates in BLM	1/2/2025	1/14/2025	$ 530.00	12	$ 6,360.00
757	SOI NEXIQ	Tool updates in LAN	3/31/2025	4/11/2025	$ 530.00	11	$ 5,830.00
758	FRYS PLASTIC	Lehigh Water meter pit	1/20/2025	5/5/2025	$ 529.98	105	$ 55,647.90
759	BATTERY WAREHOUSE	C.C.C.	4/15/2025	5/8/2025	$ 529.95	23	$ 12,188.85
760	STARLINK	Starlink Trial	5/2/2025	5/6/2025	$ 528.94	4	$ 2,115.76
761	SHERWIN-WILLIAMS705851	Windsor Painting	3/22/2025	4/11/2025	$ 528.22	20	$ 10,564.40
762	UNITED REFRIG BR #17	Liebert Units at LANSC	1/30/2025	2/11/2025	$ 525.05	12	$ 6,300.60
763	GOTTA GO POTTIES	4.11.25 Report	3/19/2025	4/21/2025	$ 524.70	33	$ 17,315.10
764	AMAZON MKTPL*5L6AW2RX3	Racking	4/4/2025	4/10/2025	$ 524.69	6	$ 3,148.14
765	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	1/16/2025	2/11/2025	$ 524.51	26	$ 13,637.26
766	TSE INTERNATIONAL	report 4/22/25 Crofchick	4/9/2025	4/23/2025	$ 521.83	14	$ 7,305.62
767	PEIRCE PHELPS E STORE	R-134a and RTU Open Boards	4/22/2025	5/20/2025	$ 516.73	28	$ 14,468.44
768	PEIRCE PHELPS-223	RTU Open Board and Defrost Board	2/19/2025	2/27/2025	$ 516.73	8	$ 4,133.84
769	PEIRCE PHELPS E STORE	R-134a and RTU Open Boards	4/22/2025	5/20/2025	$ 516.73	28	$ 14,468.44
770	PEIRCE PHELPS E STORE	R-134a and RTU Open Boards	4/22/2025	5/20/2025	$ 516.73	28	$ 14,468.44
771	CLEAVELAND PRICE INC	Stationary Arcing Horns for MTON	4/29/2025	5/15/2025	$ 516.00	16	$ 8,256.00
772		B47558	1/31/2025	4/16/2025	$ 515.60	75	$ 38,670.00
773	ALTEC INDUSTRIES, INC	report 2/27/25 Crofchick	2/14/2025	3/5/2025	$ 512.99	19	$ 9,746.81
774	THE HOME DEPOT #6956	1.6.25 Report	12/27/2024	1/7/2025	$ 512.86	11	$ 5,641.46
775	BERMAN TRUCK GROUP LEESPO	report 5/13/25 MVW	5/2/2025	5/14/2025	$ 510.88	12	$ 6,130.56
776	UNDER PRESSURE CONNECTION	report 3/12/25 Nyer	2/28/2025	3/14/2025	$ 510.77	14	$ 7,150.78
777	AMAZON MKTPL*Z78CS1EC2	Lehigh CCC project	1/28/2025	4/11/2025	$ 510.01	73	$ 37,230.73
778	ELECTRO BATTERY OF PENN	report 3/24/25 Crofchick	3/13/2025	3/25/2025	$ 508.80	12	$ 6,105.60
779	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$ 506.96	17	$ 8,618.32
780	SQ *924 LANDSCAPE SUPPLY	Seed	4/21/2025	4/25/2025	$ 506.41	4	$ 2,025.64
781	HORWITH TRUCKS	report 1/2/25 Bachman	12/19/2024	1/3/2025	$ 506.14	15	$ 7,592.10
782	ZORO TOOLS INC	lubricants, grease, cleaners	2/18/2025	3/4/2025	$ 505.53	14	$ 7,077.42
783	AMAZON MKTPL*NZ0K15ES0	Amazon Purchase	5/22/2025	6/2/2025	$ 504.47	11	$ 5,549.17
784	IN *FAYETTE TRAILERS LLC	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$ 503.50	14	$ 7,049.00
785	THE HOME DEPOT #6956	1.6.25 Report	12/27/2024	1/7/2025	$ 503.50	11	$ 5,538.50
786	ACTION/NORTHSHOREDOOR	north sure Commerical door	3/5/2025	3/11/2025	$ 503.28	6	$ 3,019.68
787	WESCO - # 1546	Windsor Chiller plant repairs	1/19/2025	2/11/2025	$ 502.68	23	$ 11,561.64
788	FSP*MEADOW CONTAINER	meadows	3/9/2025	4/3/2025	$ 500.00	25	$ 12,500.00
789	FSP*MEADOW CONTAINER	meadows	3/9/2025	3/31/2025	$ 500.00	22	$ 11,000.00
790	THE HOME DEPOT 4186	the home depot	5/16/2025	6/2/2025	$ 499.38	17	$ 8,489.46
791	ALTEC INDUSTRIES, INC	report 1/2/25 Eckley	12/7/2024	1/3/2025	$ 498.95	27	$ 13,471.65
792	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$ 497.44	6	$ 2,984.64
793	ULINE *SHIP SUPPLIES	uline	2/27/2025	3/5/2025	$ 496.98	6	$ 2,981.88
794	BATTERY WAREHOUSE HARRISB	batteries for annex chop gate	1/27/2025	2/11/2025	$ 496.06	15	$ 7,440.90
795	BATTERY WAREHOUSE HARRISB	chop gate batteries	5/2/2025	5/20/2025	$ 496.06	18	$ 8,929.08
796	OVERHEAD DOOR COMPANY OF	overhead door	1/22/2025	3/5/2025	$ 492.90	42	$ 20,701.80
797	BRADY WORLDWIDE INC.	Wire label maker for HON subs	1/10/2025	1/16/2025	$ 489.92	6	$ 2,939.52
798	HORWITH TRUCKS	report 6/16/25 Bachman	4/15/2025	5/27/2025	$ 489.39	42	$ 20,554.38
799	EUREKA STONE QUARRY DALE	eureka stone	1/29/2025	2/7/2025	$ 489.30	9	$ 4,403.70
800	ULINE *SHIP SUPPLIES	ULINE	2/27/2025	3/13/2025	$ 486.50	14	$ 6,811.00
801	UNITED REFRIG BR #10	united refrigeration	2/25/2025	6/2/2025	$ 485.40	97	$ 47,083.80

802	QUALITY DOOR	Lehigh SC OH door repair bad cab	2/7/2025	2/11/2025	$	485.00	4	$ 1,940.00
803	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$	485.00	36	$ 17,460.00
804	GRAYBAR ELECTRIC	WESSC Ballasts, extension cord	1/30/2025	2/11/2025	$	483.70	12	$ 5,804.40
805	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/3/25	3/28/2025	4/4/2025	$	483.29	7	$ 3,383.03
806	STEVE SHANNON #45 SCR-RTL	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	483.24	14	$ 6,765.36
807	VERSALIFT EAST	report 6/24/25 Eckley	5/15/2025	6/25/2025	$	483.04	41	$ 19,804.64
808	NAPA STORE 8010058	report 5/20/25 MVW	5/13/2025	5/21/2025	$	482.23	8	$ 3,857.84
809	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/2/2025	6/2/2025	$	481.75	31	$ 14,934.25
810	ZORO TOOLS INC	Storm room surge protectors	1/8/2025	1/17/2025	$	481.61	9	$ 4,334.49
811	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Nyer	12/27/2024	1/9/2025	$	479.10	13	$ 6,228.30
812	BEST BUY 00003418	4.11.25 Report	4/2/2025	4/21/2025	$	476.98	19	$ 9,062.62
813	ACTION/NORTHSHOREDOOR	OHD safety beams	4/24/2025	4/28/2025	$	476.02	4	$ 1,904.08
814	GRAINGER	Graingers	12/16/2024	1/21/2025	$	475.28	36	$ 17,110.08
815	UNITED REFRIG BR #17	Disposal of Old Refrigerant	5/13/2025	5/21/2025	$	474.90	8	$ 3,799.20
816	ALTEC INDUSTRIES ORACLE	report 6/9/25 Nyer	5/29/2025	6/9/2025	$	474.10	11	$ 5,215.10
817	GRAYBAR ELECTRIC COMPANY	graybar	5/8/2025	5/27/2025	$	472.76	19	$ 8,982.44
818	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	467.16	16	$ 7,474.56
819	TIME MANUFACTURING CO	MIKE KLINGER 4/29/25	4/16/2025	4/30/2025	$	464.71	14	$ 6,505.94
820	CHECK 001017	Materials	3/7/2025	5/5/2025	$	463.90	59	$ 27,370.10
821	NAPA STORE 8010058	report 4/15/25 MVW	4/8/2025	4/15/2025	$	463.33	7	$ 3,243.31
822	AMAZON MKTPL*HX1ZY0K03	Central Maintenance Expenses	4/2/2025	5/1/2025	$	462.48	29	$ 13,411.92
823	CINTAS CORP	Materials	2/7/2025	5/5/2025	$	461.38	87	$ 40,140.06
824	BERGEYS WHOLESALE PARTS	Tom Piper 02/06/25	1/22/2025	2/7/2025	$	461.10	16	$ 7,377.60
825	ZORO TOOLS INC	5.2.25 Report	4/28/2025	5/5/2025	$	461.10	7	$ 3,227.70
826	SP TORQUE TIGHT LLC	Mark Elias 06-13-25	5/31/2025	6/15/2025	$	460.00	15	$ 6,900.00
827	SUPPLYHOUSE.COM	Pocono Trans Louver Parts	1/15/2025	1/30/2025	$	458.97	15	$ 6,884.55
828	EAST LAWN SUPPLY CO IN	Lehigh HW circulator pump	1/29/2025	2/11/2025	$	458.51	13	$ 5,960.63
829	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/9/2025	6/10/2025	$	457.74	32	$ 14,647.68
830	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-03-17-25	3/10/2025	3/18/2025	$	456.45	8	$ 3,651.60
831	GRAINGER	report 5/13/25 Crofchick	4/25/2025	5/14/2025	$	455.88	19	$ 8,661.72
832	PAULB LITITZ	Justin Ferguson 4/29/25	4/11/2025	4/30/2025	$	455.79	19	$ 8,660.01
833	AMAZON MKTPL*NN8BR74M0	Materials	5/27/2025	6/26/2025	$	455.04	30	$ 13,651.20
834	BERMAN TRUCK GROUP MUNCY	report 4/22/25	4/17/2025	5/1/2025	$	454.12	14	$ 6,357.68
835	F.W. WEBB - 81	Windsor repairs /supplies	3/15/2025	4/11/2025	$	452.10	27	$ 12,206.70
836	SOI*SNAP-ON INDUSTRIAL	report 3/12/25 Crofchick	2/24/2025	3/14/2025	$	451.61	18	$ 8,128.98
837	SOI*SNAP-ON INDUSTRIAL	report 3/24/25 Nyer	3/14/2025	3/24/2025	$	451.61	10	$ 4,516.10
838	HORWITH TRUCKS	report 6/9/25 Eckley	6/2/2025	6/10/2025	$	451.60	8	$ 3,612.80
839	HORWITH TRUCKS	report 1/7/25 Eckley	12/27/2024	1/9/2025	$	450.48	13	$ 5,856.24
840	THE HOME DEPOT #4105	Windsor Supplies	2/19/2025	5/5/2025	$	450.37	75	$ 33,777.75
841	FOUR WINDS CONCRETE	Cando Sub	4/8/2025	4/14/2025	$	450.00	6	$ 2,700.00
842	DF SUPPLY	DF supply	3/28/2025	4/11/2025	$	449.15	14	$ 6,288.10
843	STEELE'S HARDWARE-STR 1	Mtg/Storm/Material	2/7/2025	2/28/2025	$	446.25	21	$ 9,371.25
844	LOWES #00292*	lowes	12/18/2024	1/14/2025	$	446.18	27	$ 12,046.86
845	FERGUSON ENT, INC 774	ferguson	2/21/2025	3/10/2025	$	445.35	17	$ 7,570.95
846	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	445.29	64	$ 28,498.80
847	AMZN MKTP US*Z77KP38M0	Frackville Electricians	2/5/2025	2/11/2025	$	445.20	6	$ 2,671.20
848	AMZN MKTP US*ZC5N09T71	Yatesville sub	1/30/2025	2/24/2025	$	445.20	25	$ 11,130.00
849	STROUDSBURG ELECTRIC MOTO	Lakeville RIAB capital project	6/4/2025	6/17/2025	$	445.16	13	$ 5,787.08
850	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
851	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
852	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
853	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
854	CARHARTT COMPANY GEAR	Materials	2/6/2025	4/11/2025	$	444.23	64	$ 28,430.54
855	FILTERBUY	filters	1/9/2025	1/17/2025	$	444.18	8	$ 3,553.44
856	AMAZON MKTPL*NH9QQ4132	amazon	6/5/2025	6/12/2025	$	443.46	7	$ 3,104.22
857	SYD-01	13010296 material	5/13/2025	5/23/2025	$	442.48	10	$ 4,424.80
858	KIRIPOSKI & SONS	Bethlehem Porta John's	1/30/2025	2/11/2025	$	442.18	12	$ 5,306.16
859	KIRIPOSKI & SONS	Porta Johns Bethlehem project	3/27/2025	4/11/2025	$	442.18	15	$ 6,632.70
860	KIRIPOSKI & SONS	Porta Johns Bethlehem project	2/27/2025	4/11/2025	$	442.18	43	$ 19,013.74
861	KIRIPOSKI & SONS	BETH Project Porta Johns	4/24/2025	6/6/2025	$	442.18	43	$ 19,013.74
862	KIRIPOSKI & SONS	BETH Project Porta Johns	5/22/2025	6/6/2025	$	442.18	15	$ 6,632.70
863	APR SUPPLY CO	C.C.C.	3/28/2025	5/8/2025	$	441.99	41	$ 18,121.59
864	AMAZON.COM*0X77F93S3	report 5/6/25 Eckley	4/3/2025	5/6/2025	$	440.47	33	$ 14,535.51
865	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/18/2025	4/30/2025	$	440.07	12	$ 5,280.84
866	CINTAS CORP	05/20/2025	5/14/2025	5/22/2025	$	439.90	8	$ 3,519.20
867	PEIRCE PHELPS-223	Condenser Fan Motor	1/30/2025	2/7/2025	$	435.80	8	$ 3,486.40
868	PEIRCE PHELPS-251	Compressor for BETSC	2/26/2025	3/17/2025	$	435.80	19	$ 8,280.20
869	BOSCH AUTOMOTIVE SERVICE	Tool updates in LAN	4/7/2025	4/11/2025	$	434.60	4	$ 1,738.40
870	BOSCH AUTOMOTIVE SERVICE	Tool updates in HAR	6/6/2025	6/17/2025	$	434.60	11	$ 4,780.60
871	AIRGAS LLC - NORTH N202	Nitrogen for transformer work	4/4/2025	4/14/2025	$	434.54	10	$ 4,345.40
872	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-01-31-25	1/27/2025	2/3/2025	$	431.80	7	$ 3,022.60
873	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	430.44	9	$ 3,873.96
874	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/5/2025	6/20/2025	$	429.11	15	$ 6,436.65
875	SOKOL QUARRIES INC	3.7.25 Report	2/13/2025	3/7/2025	$	429.03	22	$ 9,438.66
876	ANYTHING TRUCK	report 2/11/25 Bachman	1/14/2025	2/12/2025	$	427.70	29	$ 12,403.30
877	KNAUSS & SON	6.2.25 Report	5/28/2025	6/2/2025	$	426.65	5	$ 2,133.25
878	ULINE *SHIP SUPPLIES	ULINE	1/8/2025	3/10/2025	$	425.19	61	$ 25,936.59
879	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-09-25	5/2/2025	5/14/2025	$	424.66	12	$ 5,095.92
880	AIRGAS USA, LLC	9151139411	07/01/2024	07/30/2024	$	424.46	29	$ 12,309.34
881	HORWITH TRUCKS	report 4/22/25 Bachman	4/10/2025	4/22/2025	$	424.31	12	$ 5,091.72
882	APR SUPPLY CO	parts plumbing	4/10/2025	5/5/2025	$	424.20	25	$ 10,605.00
883	AMAZON RETA* E92GO00Y3	Tom Piper 4/15/25	4/2/2025	4/16/2025	$	423.99	14	$ 5,935.86
884	FERGUSON ENT, INC 774	ferguson	2/27/2025	3/5/2025	$	423.58	6	$ 2,541.48
885	SQ *AUTO PARTS OF TANNERS	report 6/24/25 MVW	6/17/2025	6/25/2025	$	422.96	8	$ 3,383.68
886	HOMEDEPOT.COM	Air snake for toilets/drains	2/28/2025	3/14/2025	$	422.94	14	$ 5,921.16
887	MEIER SUPPLY CO #4	Meier Supply Co	4/25/2025	5/21/2025	$	422.94	26	$ 10,996.44
888	SUPPLYHOUSE.COM	supply house .com	4/3/2025	6/2/2025	$	422.24	60	$ 25,334.40
889	PAULB LITITZ	Sinky Gate Parts	12/19/2024	2/4/2025	$	422.09	47	$ 19,838.23
890	GRAYBAR ELECTRIC COMPANY	graybar	5/8/2025	5/27/2025	$	421.88	19	$ 8,015.72
891	HOMEDEPOT.COM	MIKE KLINGER 3/10/25	2/22/2025	3/10/2025	$	421.88	16	$ 6,750.08
892	RUGS.COM	Lehigh Outdoor walk off mat	4/16/2025	5/5/2025	$	421.86	19	$ 8,015.34
893	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	1/15/2025	2/13/2025	$	421.84	29	$ 12,233.36
894	BERGEYS WHOLESALE PARTS	Tom Piper 6/13/25	5/15/2025	6/15/2025	$	421.77	31	$ 13,074.87
895	THE HOME DEPOT #4113	Salt/Deicer - HARSC Mechanics	1/17/2025	2/3/2025	$	419.16	17	$ 7,125.72
896		9157550193	1/22/2025	2/20/2025	$	419.06	29	$ 12,152.74
897	HORWITH TRUCKS	report 2/11/25 Bachman	1/30/2025	2/12/2025	$	418.06	13	$ 5,434.78
898	HORWITH TRUCKS	report 4/27/25 Bachman	2/18/2025	3/4/2025	$	417.70	14	$ 5,847.80
899	HORWITH TRUCKS	report 6/3/25 Bachman	5/20/2025	6/10/2025	$	417.70	21	$ 8,771.70
900	HORWITH TRUCKS	Tom Piper 5/19/25	5/6/2025	5/21/2025	$	417.70	15	$ 6,265.50
901	AMZN MKTP US*ZG6BD35D2	Salt spreaders snow removal	1/16/2025	2/6/2025	$	415.76	21	$ 8,730.96
902	AMZN MKTP US*C555L4LR3	Salt spreaders Lancsc	2/7/2025	2/18/2025	$	415.76	11	$ 4,573.36

903	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-04-01-25	3/24/2025	4/3/2025	$	415.33	10	$ 4,153.30
904	BERMAN TRUCK GROUP LEESPO	Mark Elias 4-14-2025	3/17/2025	4/16/2025	$	415.25	30	$ 12,457.50
905	SOI*SNAP-ON INDUSTRIAL	report 2/3/25 Crofchick	1/28/2025	2/6/2025	$	415.17	9	$ 3,736.53
906	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/9/2025	1/27/2025	$	414.44	18	$ 7,459.92
907	THE HOME DEPOT 4140	DER Materials	4/30/2025	5/14/2025	$	412.66	14	$ 5,777.24
908	HOFFMAN FORD	Richard E Jones II	4/14/2025	5/13/2025	$	412.40	29	$ 11,959.60
909	AIRGAS USA, LLC	9155841180	12/01/2024	12/30/2024	$	411.48	29	$ 11,932.92
910	NAPA STORE 8010058	report 6/3/25 MVW	5/22/2025	6/3/2025	$	410.60	12	$ 4,927.20
911	NAPA STORE 8010058	report 6/3/25 MVW	5/22/2025	6/3/2025	$	410.60	12	$ 4,927.20
912	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	12/26/2024	2/11/2025	$	409.60	47	$ 19,251.20
913	SUPPLYHOUSE.COM	C.C.C.	1/29/2025	3/12/2025	$	409.52	42	$ 17,199.84
914	ZIPS TRUCK EQUIPMENT INC	report 3/24/25 Nyer	3/11/2025	3/24/2025	$	409.15	13	$ 5,318.95
915	WWW.ZIPS.COM	report 4/15/25 Nyer	3/31/2025	4/15/2025	$	409.15	15	$ 6,137.25
916	THE HOME DEPOT 4185	Chad's Tool Box	5/22/2025	6/4/2025	$	408.10	13	$ 5,305.30
917	PRO-VISION SOLUTIONS	Mark Elias3-18-2024	2/4/2025	3/19/2025	$	407.39	43	$ 17,517.77
918	F.W. WEBB - 81	Output center project support	2/6/2025	4/11/2025	$	407.04	64	$ 26,050.56
919	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/8/2025	6/2/2025	$	406.92	25	$ 10,173.00
920	ULINE *SHIP SUPPLIES	uline	4/5/2025	4/11/2025	$	406.32	6	$ 2,437.92
921	SHERWOOD TRUCKS	report 4/15/25 MVW	4/7/2025	4/15/2025	$	404.93	8	$ 3,239.44
922	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	4/25/2025	5/19/2025	$	403.85	24	$ 9,692.40
923	ELECTRO BATTERY OF PENN	report 3/24/25 Eckley	2/24/2025	4/3/2025	$	402.80	38	$ 15,306.40
924	MARTIN COMPANIES	Douts 4/17/25	4/10/2025	4/28/2025	$	402.75	18	$ 7,249.50
925	MARTIN COMPANIES	Jim Douts	6/11/2025	6/17/2025	$	402.75	6	$ 2,416.50
926	SOI*SNAP-ON INDUSTRIAL	report 2/27/25 Eckley	2/20/2025	2/28/2025	$	400.45	8	$ 3,203.60
927	ULINE *SHIP SUPPLIES	Binsbootscrapper plumbing supply	1/29/2025	2/6/2025	$	400.26	8	$ 3,202.08
928	GRAYBAR ELECTRIC COMPANY	Scott Sub Material	9/18/2024	1/28/2025	$	400.03	132	$ 52,803.96
929	ULINE *SHIP SUPPLIES	C.C.C.	1/22/2025	3/31/2025	$	399.95	68	$ 27,196.60
930	BERMAN TRUCK GROUP LEESPO	RAYMOND F MOLKENTHIN-04-11-25	4/3/2025	4/15/2025	$	398.45	12	$ 4,781.40
931	SUPPLYHOUSE.COM	supply house .com	1/23/2025	1/30/2025	$	398.07	7	$ 2,786.49
932	FACTORY MOTOR PARTS	report 1/14/25 MVW	1/6/2025	1/15/2025	$	397.42	9	$ 3,576.78
933	COOPER ELECTRIC BETHLEHEM	Lehigh O&M projects	3/14/2025	5/5/2025	$	397.29	52	$ 20,659.08
934	COOPER ELECTRIC BETHLEHEM	LEHSODEXOKIT	3/11/2025	4/23/2025	$	395.02	43	$ 16,985.86
935	QUALITY DOOR	Lehigh SC OH door # 9 temp repai	2/7/2025	2/11/2025	$	395.00	4	$ 1,580.00
936	QUALITY DOOR	quality door	5/30/2025	6/11/2025	$	395.00	12	$ 4,740.00
937	AIRGAS USA, LLC	9150785730	06/12/2024	07/11/2024	$	393.66	29	$ 11,416.14
938	GRAYBAR ELECTRIC COMPANY	LED HARSC Ramp	1/22/2025	2/11/2025	$	392.46	20	$ 7,849.20
939	REEDYS MULCH PRODUCTS	William V Dailey credit card	2/18/2025	2/24/2025	$	392.20	6	$ 2,353.20
940	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/10/2025	1/27/2025	$	391.69	17	$ 6,658.73
941	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/13/2025	3/21/2025	$	391.37	8	$ 3,130.93
942	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/13/2025	3/21/2025	$	391.37	8	$ 3,130.93
943	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	3/13/2025	3/21/2025	$	391.37	8	$ 3,130.93
944	DEFEBO GRAPHICS	report 3/12/25 Bressi	2/27/2025	3/14/2025	$	391.14	15	$ 5,867.10
945	IN *MORGAN EARTHWORKS, LL	Yatesville Substation	2/20/2025	2/24/2025	$	390.38	4	$ 1,561.52
946	THE HOME DEPOT #4108	3.11.25 Report	2/27/2025	3/14/2025	$	390.11	15	$ 5,851.65
947	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	3/6/2025	3/19/2025	$	389.39	13	$ 5,062.07
948	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	389.00	10	$ 3,890.00
949	COOPER ELECTRIC BETHLEHEM	Electrical panel coverage	1/24/2025	2/11/2025	$	387.13	18	$ 6,968.34
950	SOI*SNAP-ON INDUSTRIAL	report 2/13/25 Crofchick	2/8/2025	2/13/2025	$	386.27	5	$ 1,931.35
951	SCHAEDLER YESCO DISTRIBUT	HBGLED	2/20/2025	3/11/2025	$	385.10	19	$ 7,316.90
952	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$	383.51	17	$ 6,519.67
953	CINTAS CORP	05/20/2025	5/14/2025	5/21/2025	$	383.49	7	$ 2,684.43
954	HAJOCA LANCASTER 10	wye strainer, pressure regulator	4/17/2025	5/5/2025	$	381.76	18	$ 6,871.68
955	GREENPOND NURSERY INC	dirt fill	3/7/2025	3/14/2025	$	381.60	7	$ 2,671.20
956	PAULB LITITZ	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$	381.59	11	$ 4,197.49
957	PAUL B HARDWARE-MECHANIC	Filters and Belts	4/10/2025	4/17/2025	$	381.58	7	$ 2,671.06
958	THE HOME DEPOT #4186	windsor material tool	3/6/2025	4/10/2025	$	380.79	35	$ 13,327.65
959	SHERWOOD TRUCKS	report 6/24/25 MVW	6/19/2025	6/25/2025	$	380.71	6	$ 2,284.26
960	AUTOZONE #1846	report 4/22/25	4/17/2025	5/1/2025	$	380.50	14	$ 5,327.00
961	AMAZON MKTPL*ZG1EV9KP2	Yatesville Substation	1/18/2025	2/24/2025	$	380.33	37	$ 14,072.21
962	GRAINGER	grainger	09/25/2024	10/01/2024	$	378.85	6	$ 2,273.10
963	THE HOME DEPOT 4122	home depot	5/29/2025	6/9/2025	$	378.58	11	$ 4,164.38
964	UNITED REFRIG BR #W1	Ice Machine Parts	4/3/2025	4/16/2025	$	377.98	13	$ 4,913.74
965	BERMAN TRUCK GROUP LEESPO	Richard E Jones II	1/9/2025	2/4/2025	$	377.68	26	$ 9,819.68
966	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-01-14-25	1/8/2025	1/16/2025	$	377.64	8	$ 3,021.12
967	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-02-25	4/25/2025	5/5/2025	$	377.64	10	$ 3,776.40
968	ULINE *SHIP SUPPLIES	2.7.25 Report	1/22/2025	2/14/2025	$	375.87	23	$ 8,645.01
969	ULINE *SHIP SUPPLIES	Filters and Belts	4/9/2025	4/17/2025	$	375.60	8	$ 3,004.80
970	AMAZON MKTPL*NN51V22K1	DER Materials	5/30/2025	6/11/2025	$	374.80	12	$ 4,497.60
971	MOUNTAIN ROAD FEED STORE	Mountain Road Feed Store	1/16/2025	1/29/2025	$	374.18	13	$ 4,864.34
972	MICHIGAN COMPANY	parts for floor scrubber	3/14/2025	4/3/2025	$	373.62	20	$ 7,472.40
973	THE HOME DEPOT #4105	Lehigh Region supplies	2/3/2025	2/11/2025	$	372.16	8	$ 2,977.28
974	TYNDALE COMPANY INC	FR clothing	1/8/2025	2/24/2025	$	372.00	47	$ 17,484.00
975	KAISER BROS CHRYSLER DODG	report 6/3/25 Bressi	5/28/2025	6/3/2025	$	371.83	6	$ 2,230.98
976	BRADY WORLDWIDE INC.	Lakeville RIAB project	5/30/2025	6/5/2025	$	371.80	6	$ 2,230.80
977	QUENCH USA, INC.	Quench service water fountains	4/4/2025	4/14/2025	$	371.00	10	$ 3,710.00
978	STARLINK	Starlink Trial	5/2/2025	5/6/2025	$	369.94	4	$ 1,479.76
979	AMAZON MKTPL*CS7AJ2ET3	Tom Piper 3/14/25	2/20/2025	3/24/2025	$	368.90	32	$ 11,804.80
980	NOR*NORTHERN TOOL	salt spreader	1/14/2025	2/4/2025	$	367.80	21	$ 7,723.80
981	GRAINGER	5.2.25 Report	4/28/2025	5/5/2025	$	367.55	7	$ 2,572.85
982	REAGLE DODGE	report 2/27/25 Eckley	2/14/2025	2/28/2025	$	366.65	14	$ 5,133.10
983	LEHIGH VALLEY WIND CO	Bethlehem FS Flow switch replace	4/24/2025	6/6/2025	$	366.43	43	$ 15,756.49
984	COOPER ELEC WILLIAMSPORT	Susquehanna washer and dryer	1/28/2025	2/13/2025	$	366.26	16	$ 5,860.16
985	MOR ELECTRIC HEATING ASSO	Warwick Heater Replacement	1/17/2025	1/28/2025	$	365.86	11	$ 4,024.46
986	LOIKITS INDUSTRIAL SERVIC	Buxmont OH door contacts	12/26/2024	2/11/2025	$	365.68	47	$ 17,186.96
987	BERGEYS WHOLESALE PARTS	Tom Piper 4/15/25	4/9/2025	4/16/2025	$	364.62	7	$ 2,552.34
988	HORWITH TRUCKS	Tom Piper 02/20/25	2/6/2025	2/24/2025	$	364.60	18	$ 6,562.80
989	CINTAS CORP	Cintas	1/13/2025	3/12/2025	$	364.30	58	$ 21,129.40
990	ULINE *SHIP SUPPLIES	ULINE	5/21/2025	6/9/2025	$	363.90	19	$ 6,914.10
991	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	1/8/2025	2/4/2025	$	363.27	27	$ 9,808.29
992	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-03-07-25	3/3/2025	3/10/2025	$	363.27	7	$ 2,542.89
993	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	363.07	14	$ 5,082.98
994	WEST TRUCKERS FRANCHISE	Cando Sub	4/8/2025	4/14/2025	$	362.50	6	$ 2,175.00
995	WEST TRUCKERS FRANCHISE	Suburban yard capital project	4/22/2025	4/29/2025	$	362.50	7	$ 2,537.50
996	WEST TRUCKERS FRANCHISE	Suburban yard 2 17-1 getaway	5/6/2025	5/13/2025	$	362.50	7	$ 2,537.50
997		71447901	2/3/2025	4/11/2025	$	361.20	67	$ 24,200.40
998	LEHIGH TIRE	report 5/6/25 Carrell CDL	4/23/2025	5/6/2025	$	360.28	13	$ 4,683.64
999	WEST TRUCKERS FRANCHISE	Concrete	6/11/2025	6/17/2025	$	360.00	6	$ 2,160.00
1000	TRACTOR SUPPLY #2691	Grilles, Daikin Parts & Rain Sui	12/16/2024	1/6/2025	$	359.95	21	$ 7,558.95
1001	SHERWIN-WILLIAMS705138	Windsor Painting	3/15/2025	4/11/2025	$	359.55	27	$ 9,707.85
1002	THE HOME DEPOT 4118	4.11.25 Report	3/21/2025	4/21/2025	$	359.54	31	$ 11,145.74
1003	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-02-25	4/28/2025	5/5/2025	$	357.88	7	$ 2,505.16

1004	BRADY WORLDWIDE INC.	brady	1/15/2025	4/4/2025	$	357.45	79	$ 28,238.55
1005	HORWITH TRUCKS	report 5/6/25 Eckley	4/29/2025	5/6/2025	$	356.79	7	$ 2,497.53
1006	HORWITH TRUCKS	report 1/2/25 Eckley	12/4/2024	1/3/2025	$	356.51	30	$ 10,695.30
1007	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	1/2/2025	2/11/2025	$	355.34	40	$ 14,213.60
1008	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	4/16/2025	4/28/2025	$	353.98	12	$ 4,247.80
1009	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	4/16/2025	4/28/2025	$	353.98	12	$ 4,247.80
1010	ENERGY ONE ELECTRONICS, I	Batteries for Smart Grid Repair	4/16/2025	4/28/2025	$	353.98	12	$ 4,247.80
1011	SHERWOOD TRUCKS	report 1/7/25 MVW	12/11/2024	1/8/2025	$	353.83	28	$ 9,907.24
1012	SNEE & SUNDAY CO	Suburban yard capital project	4/10/2025	4/15/2025	$	352.13	5	$ 1,760.65
1013	MOUNTAIN ROAD FEED STORE	Mountain Road Feed Store	12/12/2024	1/2/2025	$	351.92	21	$ 7,390.32
1014	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/27/2025	6/10/2025	$	350.06	14	$ 4,900.84
1015	BATTERIES PLUS 190	C.C.C.	4/8/2025	5/8/2025	$	349.77	30	$ 10,493.10
1016	AMAZON RETA* T78NT9UG3	3.17.25 Report	2/26/2025	4/23/2025	$	349.14	56	$ 19,551.84
1017	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/13/2025	6/10/2025	$	348.23	28	$ 9,750.44
1018	SYD-01	Rockville HVAC Upgrade	4/22/2025	4/28/2025	$	346.98	6	$ 2,081.88
1019	KIMBALL MIDWEST PAYEEZY	report 6/24/25 Eckley	6/5/2025	6/25/2025	$	346.65	20	$ 6,933.00
1020	LUZERENE TIRE COMPANY	report 3/24/25 Nyer	3/14/2025	3/24/2025	$	346.51	10	$ 3,465.10
1021	ALTEC INDUSTRIES, INC	Tom Piper 1/9/25	12/21/2024	1/10/2025	$	345.75	20	$ 6,915.00
1022	ZORO TOOLS INC	batteries for toilets	3/24/2025	4/10/2025	$	344.74	17	$ 5,860.58
1023	H WINTER & CO	Windsor Micro Market Project	4/11/2025	5/5/2025	$	344.66	24	$ 8,271.84
1024	DILLER NURSERY INC.	Transmission Trees	3/3/2025	3/18/2025	$	344.50	15	$ 5,167.50
1025	THE HOME DEPOT #4108	January Lehigh Maintenance	1/22/2025	2/4/2025	$	344.35	13	$ 4,476.55
1026	SOUTHERN STATES LLC	Lehigh Maintenance Expenses	4/17/2025	5/1/2025	$	344.13	14	$ 4,817.82
1027	RTW LANDSCAPE SUPPLY LLC	Qville Stone delivery	5/7/2025	5/21/2025	$	343.92	14	$ 4,814.88
1028	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	2/12/2025	3/10/2025	$	343.43	26	$ 8,929.18
1029	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$	343.42	7	$ 2,403.93
1030	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$	343.42	7	$ 2,403.93
1031	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$	343.42	7	$ 2,403.93
1032	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$	343.42	7	$ 2,403.93
1033	SP WAVEFORM.COM	EOOS - COMM FAIL Materials	3/24/2025	3/31/2025	$	343.42	7	$ 2,403.93
1034	WWW.THESNOWPLOW.COM	Snow plow shovel	2/5/2025	3/12/2025	$	342.24	35	$ 11,978.40
1035	SUNBURY MOTORS COMPANY	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	341.64	25	$ 8,541.00
1036	GRAINGER	Pocono Trans Louver Parts	1/15/2025	1/30/2025	$	341.05	15	$ 5,115.75
1037		9155404536	11/5/2024	1/16/2025	$	340.73	72	$ 24,532.56
1038	FOUR WINDS CONCRETE	Suburban yard capital project	4/22/2025	4/29/2025	$	340.00	7	$ 2,380.00
1039	ALTEC INDUSTRIES, INC	Mark Elias 4-14-2025	3/27/2025	4/16/2025	$	339.21	20	$ 6,784.20
1040	A & A AUTO PARTS ST 17	report 3/12/25 Nyer	3/3/2025	3/14/2025	$	339.20	11	$ 3,731.20
1041	THE HOME DEPOT #4122	Ltn	6/2/2025	6/26/2025	$	338.99	24	$ 8,135.76
1042	SAFETY PRODUCTS INC	Books for T&D & LTN/Sub Helpers	2/25/2025	5/27/2025	$	338.97	91	$ 30,846.27
1043	ELECTRICAL DISTRBG CO	5.30.25 Report	5/21/2025	6/2/2025	$	338.14	12	$ 4,057.68
1044	HOMEDEPOT.COM	Safety Summit / Tool repair-repl	2/26/2025	3/14/2025	$	337.17	16	$ 5,394.72
1045	THE HOME DEPOT #4122	home depot	5/13/2025	5/27/2025	$	336.90	14	$ 4,716.60
1046	PEIRCE PHELPS-251	Compressor for BETSC	2/27/2025	3/17/2025	$	336.85	18	$ 6,063.30
1047	ALTEC INDUSTRIES, INC	report 5/13/25 Bressi	5/3/2025	5/14/2025	$	336.76	11	$ 3,704.36
1048	ALTEC INDUSTRIES, INC	Tom Piper 02/20/25	2/13/2025	2/24/2025	$	336.33	11	$ 3,699.63
1049	SUPPLYHOUSE.COM	supply house .com	4/3/2025	6/2/2025	$	336.29	60	$ 20,177.40
1050	KULLY SUPPLY	Binsbootscrapper plumbing supply	1/27/2025	2/6/2025	$	334.38	10	$ 3,343.80
1051	WESCO - # 1546	Panduit Label maker tape	3/21/2025	4/11/2025	$	334.10	21	$ 7,016.10
1052	GRAINGER	FRCN MOD Fuses	5/5/2025	5/14/2025	$	333.77	9	$ 3,003.93
1053	THE HOME DEPOT #4113	batteries	12/17/2024	1/10/2025	$	333.63	24	$ 8,007.12
1054	WAREHOUSE BATTERY OUTLET	Tom Piper 1/21/25	1/7/2025	1/23/2025	$	332.63	16	$ 5,322.08
1055	SHERWOOD TRUCKS	report 2/3/25 MVW	1/27/2025	2/4/2025	$	331.75	8	$ 2,654.00
1056	LEHIGH TIRE	report 4/1/25 Carrell	3/14/2025	4/3/2025	$	330.60	20	$ 6,612.00
1057	PAULB LITITZ	Justin Ferguson 3/18/25 COL	3/5/2025	3/19/2025	$	330.57	14	$ 4,627.98
1058	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$	329.49	18	$ 5,930.82
1059	ALTEC INDUSTRIES, INC	Richard E Jones II	2/15/2025	3/17/2025	$	328.84	30	$ 9,865.20
1060	KIMBALL MIDWEST PAYEEZY	report 6/9/25 Nyer	5/23/2025	6/9/2025	$	326.64	17	$ 5,552.88
1061	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	326.60	9	$ 2,939.40
1062	SUPPLYHOUSE.COM	Motor and Refrigerant	5/14/2025	5/20/2025	$	326.16	6	$ 1,956.96
1063	SCHAEDLER YESCO DISTRIBUT	batteries	12/17/2024	1/10/2025	$	325.87	24	$ 7,820.88
1064	ALTEC INDUSTRIES, INC	report 1/2/25 Nyer	12/28/2024	1/9/2025	$	325.11	12	$ 3,901.32
1065	HORWITH TRUCKS	report 4/15/25 Eckley	3/20/2025	4/15/2025	$	324.71	26	$ 8,442.46
1066	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Eckley	12/6/2024	1/3/2025	$	324.30	28	$ 9,080.40
1067	SCHAEDLER YESCO DISTRIBUT	Bolts - Digger truck water tanks	1/21/2025	1/27/2025	$	323.91	6	$ 1,943.46
1068	BATTERIES PLUS 190	batteries for floor machine	6/2/2025	6/18/2025	$	323.29	16	$ 5,172.64
1069	HORWITH TRUCKS	report 4/15/25 Eckley	3/20/2025	4/15/2025	$	322.66	26	$ 8,389.16
1070	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$	322.00	16	$ 5,152.00
1071	ULINE *SHIP SUPPLIES	Toilet paper Trash bags	3/7/2025	3/24/2025	$	321.78	17	$ 5,470.26
1072	PEIRCE PHELPS-251	Peirce Phelps	12/19/2024	1/6/2025	$	321.08	18	$ 5,779.44
1073	SCHAEDLER YESCO HAZELTON	Schaedler yesco	1/24/2025	3/5/2025	$	320.63	40	$ 12,825.20
1074	KIMBALL MIDWEST PAYEEZY	kimball midwest	3/14/2025	4/11/2025	$	320.56	28	$ 8,975.68
1075	AMAZON MKTPL*NN8J43NT0	Lehigh upkeep	5/28/2025	6/6/2025	$	320.10	9	$ 2,880.90
1076	UNITED ELECTRIC LANCAST	power pole rtc group	4/1/2025	4/10/2025	$	319.41	9	$ 2,874.69
1077	SOI*SNAP-ON INDUSTRIAL	Brian McCormick 1/22/2025	1/17/2025	1/28/2025	$	318.50	11	$ 3,503.50
1078	PAULB LITITZ	transformer main elec rm	5/6/2025	5/20/2025	$	317.98	14	$ 4,451.72
1079	THE HOME DEPOT #6956	1.30.25 Report	1/24/2025	1/30/2025	$	317.94	6	$ 1,907.64
1080	VIDEO PRODUCTS, INC.	video products	09/05/2024	10/01/2024	$	317.57	26	$ 8,256.82
1081	SYD-01	13010296 materials	4/24/2025	5/5/2025	$	317.28	11	$ 3,490.08
1082	BEST AUTO SVC & TIRE CTR	report 2/3/25 Eckley	12/19/2024	2/6/2025	$	316.94	49	$ 15,530.06
1083	THE HOME DEPOT #4138	MIKE KLINGER 2/12/25	1/31/2025	2/18/2025	$	316.94	18	$ 5,704.92
1084	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/26/2025	3/19/2025	$	316.92	21	$ 6,655.32
1085	AMAZON MKTPL*CQ6141083	Amazon	3/13/2025	3/24/2025	$	316.91	11	$ 3,486.01
1086	UNITED REFRIG BR #10	united refrigeration	3/25/2025	4/10/2025	$	316.60	16	$ 5,065.60
1087	NAPA STORE 8011393	report 4/15/25 MVW	4/9/2025	4/15/2025	$	316.14	6	$ 1,896.84
1088	THE HOME DEPOT #4185	ORW -FRK MOTHER RM FRIDGES	4/14/2025	4/21/2025	$	315.88	7	$ 2,211.16
1089	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	315.86	21	$ 6,633.06
1090	UNITED REFRIG BR #W1	6.9.25 Report	5/30/2025	6/10/2025	$	315.75	11	$ 3,473.25
1091	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-06-13-25	6/2/2025	6/15/2025	$	315.73	13	$ 4,104.49
1092	PAULB LITITZ	Justin Ferguson 1/24/2025 COL	1/15/2025	1/27/2025	$	315.59	12	$ 3,787.08
1093	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$	315.00	16	$ 5,040.00
1094	ULINE *SHIP SUPPLIES	C.C.C.	12/3/2024	1/2/2025	$	314.95	30	$ 9,448.50
1095	LOWES #00522*	Adjustable hole saw kit	6/17/2025	6/30/2025	$	314.82	13	$ 4,092.66
1096	AMAZON MKTPL*NS9MX8U23	Subs Maintance	4/9/2025	4/14/2025	$	314.80	5	$ 1,574.00
1097	UNITED REFRIG BR #W1	5.8.25 Report	5/2/2025	5/8/2025	$	314.74	6	$ 1,888.44
1098	BERMAN TRUCK GROUP LEESPO	report 1/7/25 MVW	1/2/2025	1/8/2025	$	313.95	6	$ 1,883.70
1099	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	312.14	8	$ 2,497.12
1100	SAMSCLUB.COM	March Receipts	3/11/2025	3/25/2025	$	311.04	14	$ 4,354.56
1101	SAMS CLUB #6536	Water for crews	4/28/2025	5/2/2025	$	311.04	4	$ 1,244.16
1102	SAMS CLUB #6536	Water for crews	6/3/2025	6/10/2025	$	311.04	7	$ 2,177.28
1103	P STONE, INC.	CC-P.Stone	4/14/2025	4/21/2025	$	310.83	7	$ 2,175.81
1104	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	4/14/2025	4/29/2025	$	309.95	15	$ 4,649.25

1105	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$ 309.12	17	$ 5,255.04
1106	LOWES #00292*	lowes	4/14/2025	5/6/2025	$ 308.29	22	$ 6,782.38
1107	AMZN MKTP US*ZX9ZT1A11	amazon	12/13/2024	1/14/2025	$ 307.20	32	$ 9,830.40
1108	ALTEC INDUSTRIES, INC	report 3/24/25 Eckley	2/22/2025	4/3/2025	$ 307.14	40	$ 12,285.60
1109	MICHIGAN COMPANY	floor machine parts	4/23/2025	5/20/2025	$ 306.20	27	$ 8,267.40
1110	LIFT INC READING TRACTOR	Concrete Blade	2/13/2025	2/18/2025	$ 305.99	5	$ 1,529.95
1111	ALTEC INDUSTRIES ORACLE	report 6/3/25 Eckley	5/22/2025	6/3/2025	$ 305.80	12	$ 3,669.60
1112	NAPA STORE 8011393	report 4/1/25 MVW	3/27/2025	4/1/2025	$ 305.62	5	$ 1,528.10
1113	GRAINGER	5.2.25 Report	4/22/2025	5/5/2025	$ 305.45	13	$ 3,970.85
1114	SOI*SNAP-ON INDUSTRIAL	Brian McCormick 1/22/2025	1/17/2025	1/28/2025	$ 304.20	11	$ 3,346.20
1115	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$ 304.14	9	$ 2,737.26
1116	BERGEYS WHOLESALE PARTS	Tom Piper 02/06/25	1/27/2025	2/7/2025	$ 303.85	11	$ 3,342.35
1117	ALTEC INDUSTRIES ORACLE	Suburban 17-1 getaway	5/29/2025	6/3/2025	$ 302.88	5	$ 1,514.40
1118	PAUL B HARDWARE-MECHANIC	tools	5/14/2025	6/9/2025	$ 302.66	26	$ 7,869.16
1119	REEDY'S MULCH PRODUC	William V Dailey credit card	5/6/2025	5/12/2025	$ 302.10	6	$ 1,812.60
1120	ULINE *SHIP SUPPLIES	Mop/broom holder janitor closets	2/21/2025	2/25/2025	$ 301.50	4	$ 1,206.00
1121	COOPER ELECTRIC SCRANTON	1.21.25 Report	1/14/2025	1/23/2025	$ 300.97	9	$ 2,708.73
1122	THE HOME DEPOT #4186	2.5.25 Report	1/27/2025	2/6/2025	$ 300.58	10	$ 3,005.80
1123	ALTEC INDUSTRIES ORACLE	report 5/19/25 Eckley	5/8/2025	5/21/2025	$ 300.37	13	$ 3,904.81
1124	BETHLEHEM BUSINESS FORMS	Scott Sub Material	9/5/2024	1/28/2025	$ 299.00	145	$ 43,355.00
1125	THE COPE COMPANY SALT	salt for driveway/sidewalk	2/7/2025	2/18/2025	$ 298.92	11	$ 3,288.12
1126	RHOADS ENERGY CORPORATION	cody mummert	3/25/2025	4/15/2025	$ 297.19	21	$ 6,240.99
1127	ELECTRO BATTERY OF PENN	report 3/24/25 Crofchick	3/13/2025	3/25/2025	$ 296.80	12	$ 3,561.60
1128	LOST CREEK SHOE SHOP	Brad Sheaffer Safety Shoes	3/17/2025	3/18/2025	$ 295.90	1	$ 295.90
1129	QUALITY DOOR	Lehigh SC OH door cable replacem	2/7/2025	2/11/2025	$ 295.00	4	$ 1,180.00
1130	USA CLEAN BY JON-DON	Vacuum repair parts	1/21/2025	2/4/2025	$ 294.26	14	$ 4,119.64
1131	SHERWIN-WILLIAMS705851	Windsor Painting	3/22/2025	4/11/2025	$ 293.46	20	$ 5,869.20
1132	GRAINGER	TREX Cabinet Heaters	1/14/2025	2/3/2025	$ 293.27	20	$ 5,865.40
1133	THE HOME DEPOT #4186	2.18.25 Report	2/6/2025	2/24/2025	$ 293.07	18	$ 5,275.26
1134	Amazon	Community Roots plants materials	09/15/2024	11/15/2024	$ 292.17	61	$ 17,822.37
1135	SHERWIN-WILLIAMS705440	sherwin williams	5/19/2025	5/27/2025	$ 291.66	8	$ 2,333.28
1136	(PC) 0715 ALL PHASE	March Receipts	2/21/2025	3/12/2025	$ 291.58	19	$ 5,540.02
1137	AMAZON MKTPL*V30AD5KO3	report 3/24/25 Eckley	2/27/2025	4/3/2025	$ 291.44	35	$ 10,200.40
1138	SP PK SAFETY SUPPLY	Drifire Hard Hat Sunshade Kits	6/5/2025	6/10/2025	$ 291.17	5	$ 1,455.85
1139	AMAZON MKTPL*N867F1EI3	amazon	2/27/2025	3/11/2025	$ 290.50	12	$ 3,486.00
1140	MCMASTER-CARR	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$ 290.31	21	$ 6,096.51
1141	LANCASTER STARTER & ALTE	Richard E Jones II	4/7/2025	4/22/2025	$ 290.23	15	$ 4,353.45
1142	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-15-25	5/9/2025	5/16/2025	$ 290.23	7	$ 2,031.61
1143	MOUNTAIN RD FEEDSTORE	Mountain Road Feed Store	2/13/2025	2/24/2025	$ 289.80	11	$ 3,187.80
1144	AMAZON MKTPL*MI2W36S33	Tom Piper 4/15/25	4/1/2025	4/16/2025	$ 289.35	15	$ 4,340.25
1145	THE HOME DEPOT #4186	Home depot	2/3/2025	2/14/2025	$ 288.29	11	$ 3,171.19
1146	SQ *AUTO PARTS OF TANNERS	report 6/24/25 MVW	6/17/2025	6/25/2025	$ 287.66	8	$ 2,301.28
1147	Americhem International Inc.	W210607-02	06/26/2024	07/05/2024	$ 286.14	9	$ 2,575.26
1148	THE HOME DEPOT #4173	Walbert Supplies	1/28/2025	2/13/2025	$ 285.30	16	$ 4,564.80
1149	THE HOME DEPOT #4140	DER Install Material	1/9/2025	1/17/2025	$ 285.12	8	$ 2,280.96
1150	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/21/2025	2/6/2025	$ 284.83	16	$ 4,557.28
1151	COOPER ELECTRIC BETHLEHEM	Windsor chiller project	3/25/2025	4/11/2025	$ 284.47	17	$ 4,835.99
1152	THE HOME DEPOT #4110	Sinky Gate Parts	12/19/2024	2/4/2025	$ 284.03	47	$ 13,349.41
1153	AMAZON RETA* TN2FV39W3	Tom Piper 3/14/25	2/17/2025	3/24/2025	$ 283.84	35	$ 9,934.40
1154	AMAZON MKTPL*ZP46F8OB0	Lehigh supplies and urinal scree	12/30/2024	2/11/2025	$ 282.98	43	$ 12,168.14
1155	FILTERBUY	filters/ cart wheels	1/21/2025	2/4/2025	$ 282.13	14	$ 3,949.82
1156	AMAZON MARK* I39M59QA3	Community Roots plants materials	10/31/2024	11/15/2024	$ 281.91	15	$ 4,228.65
1157	LOWES #01867*	Bethlehem pumps repair /replace	5/16/2025	6/6/2025	$ 280.96	21	$ 5,900.16
1158	NAPA STORE 8010058	report 6/3/25 MVW	5/21/2025	6/3/2025	$ 280.89	13	$ 3,651.57
1159	SYD-01	13010296 material	5/14/2025	5/23/2025	$ 280.70	9	$ 2,526.30
1160	HORWITH TRUCKS	report 3/24/25 Eckley	2/26/2025	4/3/2025	$ 279.86	36	$ 10,074.96
1161	ALTEC INDUSTRIES, INC	Mark Elias 4-14-2025	3/20/2025	4/16/2025	$ 279.69	27	$ 7,551.63
1162	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/25/2025	4/4/2025	$ 278.95	10	$ 2,789.50
1163	ACTION/NORTHSHOREDOOR	north shore commercial door	3/4/2025	3/17/2025	$ 278.83	13	$ 3,624.79
1164	NAPA STORE 8011393	report 2/3/25 MVW	1/24/2025	2/4/2025	$ 278.71	11	$ 3,065.81
1165	THE HOME DEPOT #4105	Lehigh Presidents office	2/17/2025	5/5/2025	$ 278.43	77	$ 21,439.11
1166	ALTEC INDUSTRIES, INC	MIKE KLINGER 4/14/25	3/19/2025	4/16/2025	$ 278.25	28	$ 7,791.00
1167	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/13/2025	6/20/2025	$ 278.25	7	$ 1,947.75
1168	F.W. WEBB - 81	Lehigh Water Pit capital job	1/15/2025	2/11/2025	$ 276.88	27	$ 7,475.76
1169	WAREHOUSE BATTERY OUTLET	warehouse battery outlet	4/7/2025	4/29/2025	$ 276.87	22	$ 6,091.14
1170	COOPER ELECTRIC SCRANTON	2.10.25 Report	2/4/2025	2/14/2025	$ 276.29	10	$ 2,762.90
1171	STAPLES INC	3.14.25 Report	2/12/2025	3/17/2025	$ 276.10	33	$ 9,111.30
1172	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/19/2025	4/1/2025	$ 275.81	13	$ 3,585.53
1173	THE HOME DEPOT 4108	4.8.25 Report	3/18/2025	4/23/2025	$ 275.65	36	$ 9,923.40
1174	SP EDGE RIGHT	Windsor repairs /supplies	3/13/2025	4/11/2025	$ 275.60	29	$ 7,992.40
1175	SHEAFFER SIGNS	Project sign	1/17/2025	1/28/2025	$ 275.60	11	$ 3,031.60
1176	THE HOME DEPOT #6956	Space heaters for control houses	1/16/2025	1/27/2025	$ 275.52	11	$ 3,030.72
1177	ZORO TOOLS INC	Fuses and Motor	3/10/2025	3/31/2025	$ 275.49	21	$ 5,785.29
1178	THE HOME DEPOT #4118	1.24.25 Report	1/13/2025	1/30/2025	$ 275.30	17	$ 4,680.10
1179	CH WALTZ SONS INC	1.22.25 Report	12/17/2024	1/22/2025	$ 275.12	36	$ 9,904.32
1180	Smart Grid Ventures, LLC	PPLSFC20240804	08/04/2024	08/30/2024	$ 275.00	26	$ 7,150.00
1181		9157685175	1/24/2025	4/25/2025	$ 274.60	91	$ 24,988.60
1182	THE HOME DEPOT #4120	bulbs/ tools/ batteries	1/30/2025	2/11/2025	$ 273.41	12	$ 3,280.92
1183	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$ 272.99	100	$ 27,298.66
1184	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$ 272.33	100	$ 27,233.27
1185	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$ 272.33	100	$ 27,233.27
1186	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$ 272.33	100	$ 27,233.27
1187	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$ 272.33	100	$ 27,233.27
1188	CARHARTT COMPANY GEAR	Materials	1/1/2025	4/11/2025	$ 272.33	100	$ 27,233.27
1189	AMZN MKTP US*ZP0LW44Q2	Ltn	12/27/2024	2/24/2025	$ 271.77	59	$ 16,034.43
1190	COOPER ELECTRIC HAZLETON	cooper electric	1/17/2025	2/3/2025	$ 271.05	17	$ 4,607.85
1191		71447900	2/3/2025	4/11/2025	$ 270.55	67	$ 18,126.85
1192	HOMEDEPOT.COM	stall mats, hvac+water filters	4/17/2025	5/5/2025	$ 269.57	18	$ 4,852.26
1193	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$ 269.26	21	$ 5,654.46
1194	AIRGAS LLC - NORTH N255	Forklift Propane	4/21/2025	4/28/2025	$ 268.65	7	$ 1,880.55
1195	PAUL B HARDWARE-MECHANIC	cody mummert	3/19/2025	4/15/2025	$ 267.98	27	$ 7,235.46
1196	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$ 267.02	17	$ 4,539.34
1197	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/9/2025	1/30/2025	$ 266.94	21	$ 5,605.74
1198	ELECTRICAL DISTRBG CO	12455643 - LTN Upgrade	2/5/2025	2/20/2025	$ 265.60	15	$ 3,984.00
1199	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/11/2025	6/20/2025	$ 265.51	9	$ 2,389.59
1200	COOPER ELECTRIC BETHLEHEM	Leh1stfl/kit	3/28/2025	4/23/2025	$ 265.42	26	$ 6,900.92
1201	HORWITH TRUCKS	report 2/3/25 Eckley	1/3/2025	2/6/2025	$ 264.99	34	$ 9,009.66
1202	UNITED REFRIG BR #17	tools	2/20/2025	2/25/2025	$ 264.99	5	$ 1,324.95
1203	AMAZON MKTPL*665304WN3	amazon	3/28/2025	4/11/2025	$ 264.22	14	$ 3,699.08
1204	SCRANTON HEAVY DUTY TRUCK	report 5/13/25 Crofchick	4/17/2025	5/14/2025	$ 264.09	27	$ 7,130.43
1205	Wilderness Athlete (dba Working Athlete)	8741	06/21/2024	08/15/2024	$ 263.90	55	$ 14,514.50

1206	ULTIMATE SERVICES NATIONW	CC - Ultimate Dumpster - 3/24/25	3/12/2025	3/27/2025	$	262.50	15	$ 3,937.50
1207	ULTIMATE SERVICES NATIONW	CC-Ultimate Dumpster	4/21/2025	5/5/2025	$	262.50	14	$ 3,675.00
1208	ULTIMATE SERVICES NATIONW	CC-Ultimate Dumpster	5/21/2025	6/13/2025	$	262.50	23	$ 6,037.50
1209	ULTIMATE SERVICES NATIONW	CC-Ultimate dumpster	6/24/2025	6/30/2025	$	262.50	6	$ 1,575.00
1210	PEIRCE PHELPS E STORE	Economizer Filters	12/17/2024	1/6/2025	$	262.07	20	$ 5,241.40
1211	THE HOME DEPOT #4105	Lehigh Region supplies	2/2/2025	2/11/2025	$	261.39	9	$ 2,352.51
1212	COOPER ELECTRIC SCRANTON	1.13.25 Report	1/8/2025	1/13/2025	$	261.07	5	$ 1,305.35
1213	G & S FASTENING SYSTEMS	February receipts	2/13/2025	2/21/2025	$	260.08	8	$ 2,080.64
1214	AMAZON MKTPL*1990R6IO3	DER Supplies	3/18/2025	3/28/2025	$	259.89	10	$ 2,598.90
1215	COOPER ELECTRIC HAZLETON	cooper electric	2/12/2025	2/26/2025	$	259.88	14	$ 3,638.32
1216	SCRANTON HEAVY DUTY TRUCK	report 5/13/25 Crofchick	4/16/2025	5/14/2025	$	259.71	28	$ 7,271.88
1217	SHERWOOD TRUCKS	report 2/27/25 Crofchick	2/11/2025	3/5/2025	$	258.62	22	$ 5,689.64
1218	THE HOME DEPOT 4131	Milwaukee Packout	5/6/2025	5/15/2025	$	258.61	9	$ 2,327.49
1219	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/15/2025	1/29/2025	$	258.49	14	$ 3,618.86
1220	ALTEC INDUSTRIES, INC	report 3/12/25 Bressi	2/25/2025	3/14/2025	$	258.43	17	$ 4,393.31
1221	THE HOME DEPOT #4120	bulbs/ tools/ batteries	1/28/2025	2/11/2025	$	258.29	14	$ 3,616.06
1222	SP WOMO LIGHTING FIXTU	Windsor Stairwell light	2/17/2025	5/5/2025	$	257.20	77	$ 19,804.40
1223	HORWITH TRUCKS	report 4/15/25 Eckley	4/3/2025	4/15/2025	$	257.04	12	$ 3,084.48
1224	HORWITH TRUCKS	report 4/15/25 Eckley	4/3/2025	4/15/2025	$	257.04	12	$ 3,084.48
1225	NAPA STORE 8010058	report 5/6/25 MVW	4/23/2025	5/6/2025	$	256.84	13	$ 3,338.92
1226	TRACTOR-SUPPLY-CO #0683	1.22.25 Report	1/13/2025	1/23/2025	$	256.11	10	$ 2,561.10
1227	TRACTOR-SUPPLY-CO #0683	1.22.25 Report	1/13/2025	1/23/2025	$	256.11	10	$ 2,561.10
1228	TRACTOR-SUPPLY-CO #0683	1.22.25 Report	1/13/2025	1/23/2025	$	256.11	10	$ 2,561.10
1229	SAMS CLUB#6567	Windsor Supplies vacuum cleaner	12/19/2024	2/11/2025	$	255.73	54	$ 13,809.42
1230	TSE INTERNATIONAL	report 6/3/25 Bressi	5/20/2025	6/3/2025	$	255.72	14	$ 3,580.08
1231	SHERWOOD TRUCKS	report 6/17/25 MVW	6/12/2025	6/17/2025	$	255.44	5	$ 1,277.20
1232	ALTEC INDUSTRIES ORACLE	report 6/9/25 Nyer	6/4/2025	6/9/2025	$	255.38	5	$ 1,276.90
1233	AMZN MKTP US*Z79LC3391	report 2/11/25 Nyer	2/5/2025	2/11/2025	$	255.31	6	$ 1,531.86
1234	AMZN MKTP US*Z79LC3391	report 3/27/25 Nyer	2/5/2025	4/1/2025	$	255.31	55	$ 14,042.05
1235	CUSSATT EYEWEAR	Ralph Daveler	5/1/2025	5/7/2025	$	255.00	6	$ 1,530.00
1236	AIA CORPORATION	Uniforms	2/25/2025	3/6/2025	$	254.89	9	$ 2,294.01
1237	SHERWIN-WILLIAMS703724	Paint and supplies	2/12/2025	3/12/2025	$	254.56	28	$ 7,127.68
1238	TYNDALE	February 2025	2/6/2025	2/10/2025	$	254.55	4	$ 1,018.20
1239	HORWITH TRUCKS	report 5/20/25 Eckley	5/12/2025	5/21/2025	$	254.38	9	$ 2,289.42
1240	HORWITH TRUCKS	Tom Piper 4/3/25	3/25/2025	4/4/2025	$	254.38	10	$ 2,543.80
1241	AMAZON MKTPL*HY0U49JC3	Walbert Washer and Dryer setup	2/23/2025	5/6/2025	$	253.34	72	$ 18,240.48
1242	FEUSSNERS FORD INC	report 5/28/25 Nyer	5/21/2025	5/29/2025	$	252.87	8	$ 2,022.96
1243	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$	252.61	9	$ 2,273.49
1244	HORWITH TRUCKS	report 4/22/25 Bachman	4/15/2025	4/22/2025	$	251.83	7	$ 1,762.81
1245	THE WEBSTAURANT STORE INC	webstrauntStore	12/19/2024	1/14/2025	$	251.69	26	$ 6,543.94
1246	NAPA STORE 8011393	report 2/11/25 MVW	1/24/2025	2/13/2025	$	251.18	20	$ 5,023.60
1247	BAM LIGHTING INC	Elevator light bulbs	2/26/2025	3/4/2025	$	251.09	6	$ 1,506.54
1248	RILEY SALES, INC.	Grilles, Daikin Parts & Rain Sui	12/19/2024	1/6/2025	$	250.84	18	$ 4,515.12
1249	AMAZON MKTPL*NW5G25GY2	Tom Piper 5/19/25	5/11/2025	5/21/2025	$	250.15	10	$ 2,501.50
1250	SQ *AMERICAN LEAK DETECTI	american leak detection	1/21/2025	1/28/2025	$	250.00	7	$ 1,750.00
1251	ELECTRO BATTERY OF PENN	report 1/2/25 Crofchick	12/2/2024	1/9/2025	$	249.10	38	$ 9,465.80
1252	FEUSSNERS FORD INC	report 5/28/25 Nyer	5/20/2025	5/29/2025	$	249.05	9	$ 2,241.45
1253	HOMEDEPOT.COM	Toilet lifter	3/20/2025	4/3/2025	$	249.01	14	$ 3,486.14
1254	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/9/2025	1/30/2025	$	249.00	21	$ 5,229.00
1255	SCHAEDLER YESCO WILLIAMSP	2.7.25 Report	1/27/2025	2/7/2025	$	248.51	11	$ 2,733.61
1256	AMAZON MKTPL*4A3S32JL3	Lehigh Presidents office locks	3/19/2025	4/11/2025	$	248.46	23	$ 5,714.58
1257	AMAZON MKTPL*2765N56Z3	Community Roots plants materials	10/28/2024	11/15/2024	$	247.90	18	$ 4,462.20
1258	THE HOME DEPOT 4186	LEHinternroom	5/13/2025	5/20/2025	$	247.74	7	$ 1,734.18
1259	SHERWIN-WILLIAMS705138	Windsor Micro Market Project	4/23/2025	6/6/2025	$	247.63	44	$ 10,895.72
1260	LANCASTER STARTER & ALTE	CRAIG STANLEY	3/24/2025	4/28/2025	$	247.25	35	$ 8,653.75
1261	NAPA STORE 8011393	report 6/3/25 MVW	5/22/2025	6/3/2025	$	246.71	12	$ 2,960.52
1262	ULINE *SHIP SUPPLIES	Walbert cleaning supplies	2/4/2025	2/11/2025	$	246.50	7	$ 1,725.50
1263	JAWORSKI SIGN COMPANY	5.2.25 Report	4/22/2025	5/5/2025	$	246.45	13	$ 3,203.85
1264	UNITED REFRIG BR #10	united refrigeration	1/28/2025	2/24/2025	$	245.88	27	$ 6,638.76
1265	IKEA 470599163	report 2/27/25 Nyer	2/5/2025	2/28/2025	$	245.82	23	$ 5,653.86
1266	LOWES #00292*	LOWES	3/3/2025	3/12/2025	$	245.50	9	$ 2,209.50
1267	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-03-07-25	3/3/2025	3/10/2025	$	245.43	7	$ 1,718.01
1268	COOPER ELECTRIC BETHLEHEM	LEhkitchange	1/13/2025	1/21/2025	$	245.42	8	$ 1,963.36
1269	ERNST CONSERVATION SEEDS	SGL211_AgOats	2/4/2025	2/10/2025	$	245.39	6	$ 1,472.34
1270	QUALITY DOOR	Quaility door	4/7/2025	4/29/2025	$	245.00	22	$ 5,390.00
1271	HORWITH TRUCKS	report 6/3/25 Bachman	5/15/2025	6/10/2025	$	244.69	26	$ 6,361.94
1272	HORWITH TRUCKS	Tom Piper 6/13/25	5/20/2025	6/15/2025	$	244.52	26	$ 6,357.52
1273	ALTEC INDUSTRIES, INC	Tom Piper 4/15/25	4/5/2025	4/16/2025	$	244.18	11	$ 2,685.98
1274	AMAZON MKTPL*ZD96Q5PB0	Yatesville sub	1/8/2025	2/25/2025	$	243.70	48	$ 11,697.60
1275	SQ *AUTO PARTS OF TANNERS	report 4/15/25 MVW	4/8/2025	4/15/2025	$	243.29	7	$ 1,703.03
1276	DES - SCHUYLKILL	LEH1stFl	2/4/2025	2/24/2025	$	242.74	20	$ 4,854.80
1277	BEARING AND DRIVE SOLUTIO	bearings and drive	5/16/2025	5/29/2025	$	242.74	13	$ 3,155.62
1278	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	2/5/2025	2/18/2025	$	241.19	13	$ 3,135.47
1279	FACTORY MOTOR PARTS	report 5/20/25 MVW	5/7/2025	5/21/2025	$	241.17	14	$ 3,376.38
1280	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-06-25	1/2/2025	1/7/2025	$	240.64	5	$ 1,203.20
1281	CENTRE CONCRETE MT	Lycoming Sub Access	4/24/2025	5/1/2025	$	240.20	7	$ 1,681.40
1282	CUMBERLAND TRUCK PARTS AL	report 4/1/25 Bachman	3/6/2025	4/1/2025	$	240.07	26	$ 6,241.82
1283	ALTEC INDUSTRIES, INC	report 5/6/25 Eckley	4/24/2025	5/6/2025	$	239.72	12	$ 2,876.64
1284	STAUFFERS OF KISSEL	Community Roots plants materials	10/08/2024	11/15/2024	$	239.33	38	$ 9,094.54
1285	BERMAN TRUCK GROUP LEESPO	report 2/11/25 MVW	2/3/2025	2/13/2025	$	239.18	10	$ 2,391.80
1286	COOPER ELECTRIC BETHLEHEM	LEHitstock	4/10/2025	4/23/2025	$	238.37	13	$ 3,098.81
1287	AMAZON MARK* NA3VU0V61	CC- Amazon	6/16/2025	6/20/2025	$	238.25	4	$ 953.00
1288	DKC*DIGI KEY CORP	Insulated Tools	6/14/2025	6/24/2025	$	238.24	10	$ 2,382.40
1289	STTC #12 LANCASTER	Richard E Jones II	4/15/2025	4/29/2025	$	237.44	14	$ 3,324.16
1290	SCHAEDLER YESCO DISTRIBUT	13861270 material	3/6/2025	3/25/2025	$	237.43	19	$ 4,511.17
1291	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-04-25-25	4/16/2025	4/28/2025	$	237.13	12	$ 2,845.56
1292	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$	237.10	26	$ 6,164.60
1293	ZORO TOOLS INC	Windsor Chiller Repair	4/10/2025	4/23/2025	$	236.97	13	$ 3,080.61
1294	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	236.78	10	$ 2,367.80
1295	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	236.77	10	$ 2,367.70
1296	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	236.77	10	$ 2,367.70
1297	LOWES #01867*	Windsor kitchen project	4/14/2025	5/5/2025	$	236.23	21	$ 4,960.83
1298	AMAZON MKTPL*OM24835B3	Heat kits and Single point conn	4/5/2025	5/9/2025	$	235.90	34	$ 8,020.60
1299	SHERWOOD TRUCKS	report 3/27/25 Nyer	3/26/2025	4/1/2025	$	235.86	6	$ 1,415.16
1300	TRACTOR SUPPLY COMPANY	5.30.25 Report	5/13/2025	6/2/2025	$	235.69	20	$ 4,713.80
1301	LEE ELECTRIC SUPPLY CO	2.14.25 Report	2/7/2025	2/18/2025	$	235.49	11	$ 2,590.39
1302	AMAZON.COM*8X2JY9JW3	Inverters	4/27/2025	5/5/2025	$	235.48	8	$ 1,883.84
1303	JERRYS ENGINE REPAIR STI	Credit Card	3/17/2025	3/24/2025	$	235.21	7	$ 1,646.47
1304	ELERY NAU HARDWARE	CC-Elery Nau True Value Hardware	5/13/2025	5/19/2025	$	235.10	6	$ 1,410.60
1305	THE HOME DEPOT 4158	home depot	5/8/2025	5/20/2025	$	235.09	12	$ 2,821.08
1306	THE HOME DEPOT #4108	3.17.25 Report	3/3/2025	4/23/2025	$	234.91	51	$ 11,980.41

1307	SOI*SNAP-ON INDUSTRIAL	report 4/22/25 Crofchick	4/4/2025	4/23/2025	$	234.88	19	$ 4,462.72
1308	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-01-31-25	1/24/2025	2/3/2025	$	234.67	10	$ 2,346.70
1309	GRAINGER	grainger	09/11/2024	10/01/2024	$	234.27	20	$ 4,685.40
1310	PAULB LITITZ	Justin Ferguson 3/18/25 COL	2/12/2025	3/19/2025	$	233.19	35	$ 8,161.65
1311	SHERWOOD TRUCKS	report 6/17/25 MVW	6/11/2025	6/17/2025	$	233.19	6	$ 1,399.14
1312	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/3/2024	1/3/2025	$	233.18	31	$ 7,228.58
1313	COOPER ELEC BLOOMSBURG	Friedman	5/28/2025	6/26/2025	$	233.14	29	$ 6,761.06
1314	AMAZON RETA* BG02M3XQ3	GPS Devices	3/13/2025	3/20/2025	$	233.09	7	$ 1,631.63
1315	MOYER ELECTRONIC SUPPLY	C.C.C.	1/2/2025	3/26/2025	$	233.08	83	$ 19,345.64
1316	AMAZON MKTPL*SP3B49PZ3	PUC Storm Response	3/6/2025	3/18/2025	$	232.14	12	$ 2,785.68
1317	AMAZON RETA* O88Y33UO3	amazon	2/27/2025	3/5/2025	$	232.14	6	$ 1,392.84
1318	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-31-25	1/24/2025	2/3/2025	$	231.82	10	$ 2,318.20
1319	THE WEBSTAURANT STORE INC	webstraunt	4/5/2025	4/11/2025	$	231.23	6	$ 1,387.38
1320	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$	230.79	16	$ 3,692.64
1321	SHERWOOD TRUCKS	report 5/20/25 Bressi	5/13/2025	5/21/2025	$	230.10	8	$ 1,840.80
1322	SIGNS BY TOMORROW	Windsor ECC Prints	5/9/2025	6/6/2025	$	230.02	28	$ 6,440.56
1323	Penn-Lee Footwear	Safety Shoes	5/5/2025	5/16/2025	$	230.00	11	$ 2,530.00
1324	BERGEYS DODGE RAM FIAT OF	Richard E Jones II	12/23/2024	1/9/2025	$	229.81	17	$ 3,906.77
1325	COOPER ELEC WILLIAMSPORT	Bloom	3/17/2025	4/7/2025	$	229.15	21	$ 4,812.15
1326	AMAZON MKTPL*JF36O9IR3	Justin Ferguson 4/29/25	3/20/2025	4/30/2025	$	228.91	41	$ 9,385.31
1327	RESTAURANT STORE 141	Roundhouse bathroom paper towels	1/2/2025	1/17/2025	$	228.90	15	$ 3,433.50
1328	PAUL B HARDWARE-MECHANIC	paint	1/31/2025	2/13/2025	$	228.73	13	$ 2,973.49
1329	Fry's plastic	Lehigh Water pit Cap job	1/17/2025	2/11/2025	$	228.71	25	$ 5,717.75
1330	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/3/2025	4/10/2025	$	228.50	7	$ 1,599.50
1331	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/26/2025	4/1/2025	$	228.49	6	$ 1,370.94
1332	NAPA STORE 8010058	report 6/3/25 MVW	5/28/2025	6/3/2025	$	228.38	6	$ 1,370.28
1333	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/14/2025	6/2/2025	$	228.12	19	$ 4,334.28
1334	AMAZON MKTPL*7B9930LT3	Windsor repairs /supplies	3/4/2025	4/11/2025	$	227.40	38	$ 8,641.20
1335	NOLT'S AUTO PARTS #7	Mark Elias 2-7-2025	1/9/2025	2/7/2025	$	226.65	29	$ 6,572.85
1336	AMAZON MKTPL*N64TZ68J1	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	225.37	16	$ 3,605.92
1337	THE HOME DEPOT 4113	plumbing	4/11/2025	4/21/2025	$	224.39	10	$ 2,243.90
1338	NAPA STORE 8011393	report 5/6/25 MVW	4/25/2025	5/6/2025	$	224.33	11	$ 2,467.63
1339	VERSALIFT EAST	Tom Piper 3/25/25	3/11/2025	3/27/2025	$	224.32	16	$ 3,589.12
1340	BASSLER EQUIPMENT CO.	bassler equipment	6/9/2025	6/13/2025	$	224.29	4	$ 897.16
1341	THE HOME DEPOT #4108	POC Louver and Training	2/25/2025	3/17/2025	$	224.03	20	$ 4,480.60
1342	QUALITROL COMPANY LLC	Severon oil monitor cable	3/13/2025	3/21/2025	$	223.79	8	$ 1,790.32
1343	AMAZON MKTPL*ZC2D32X40	CC-Amazon-25	1/28/2025	2/26/2025	$	222.60	29	$ 6,455.40
1344	CINTAS CORP	4.28.25 Report	4/11/2025	4/29/2025	$	222.20	18	$ 3,999.60
1345	SHERWIN-WILLIAMS705138	Windsor Painting	3/17/2025	4/11/2025	$	221.91	25	$ 5,547.75
1346	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	221.86	21	$ 4,659.06
1347	LOWES #00292*	lowes	1/23/2025	1/28/2025	$	221.08	5	$ 1,105.40
1348	BRADY WORLDWIDE INC.	Suburban yard capital project	3/17/2025	4/1/2025	$	221.05	15	$ 3,315.75
1349	J HARLEN CO INC	Tool trial for HARSC dayroom	1/9/2025	1/16/2025	$	220.68	7	$ 1,544.76
1350	SCHAEDLER YESCO DISTRIBUT	WESSC Ballasts, extension cord	1/28/2025	2/11/2025	$	220.61	14	$ 3,088.54
1351	ZORO TOOLS INC	5.30.25 Report	5/16/2025	6/2/2025	$	220.46	17	$ 3,747.82
1352	AMAZON MKTPL*XD0KV4YA3	Computer backpacks	4/2/2025	4/14/2025	$	220.44	12	$ 2,645.28
1353	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-09-25	5/5/2025	5/14/2025	$	220.16	9	$ 1,981.44
1354	CAR-MIC TRUCK CAPS	Justin Ferguson 3/18/25 COL	3/12/2025	3/19/2025	$	219.42	7	$ 1,535.94
1355	SP MALIBU HOME	Buxmont Water Heater Replacement	1/14/2025	2/11/2025	$	219.00	28	$ 6,132.00
1356	LOWES #00292*	lowes	5/21/2025	5/27/2025	$	218.96	6	$ 1,313.76
1357	THE HOME DEPOT 4105	Bethlehem pumps repair /replace	3/30/2025	6/6/2025	$	218.93	68	$ 14,887.24
1358	ALTEC INDUSTRIES, INC	report 3/27/25 Nyer	3/21/2025	4/1/2025	$	218.75	11	$ 2,406.25
1359	COLLIFLOWER INC HQ	Mark Elias 06-12-25	5/30/2025	6/15/2025	$	218.72	16	$ 3,499.52
1360	HORWITH TRUCKS	report 5/19/25 Eckley	5/1/2025	5/21/2025	$	218.51	20	$ 4,370.20
1361	SUPPLYHOUSE.COM	supply house .com	12/18/2024	1/6/2025	$	218.19	19	$ 4,145.61
1362	PAULS HDWE/GRDN CTR	Buxmont Water Heater Replacement	1/14/2025	2/11/2025	$	218.17	28	$ 6,108.76
1363	NYCO CORPORATION	Tom Piper 1/9/25	12/17/2024	1/10/2025	$	218.07	24	$ 5,233.68
1364	MCMASTER-CARR	MIKE KLINGER 6/2/25	5/9/2025	6/2/2025	$	217.26	24	$ 5,214.24
1365	COOPER ELECTRIC HAZLETON	cooper	5/7/2025	5/16/2025	$	216.71	9	$ 1,950.39
1366	GRAINGER	LEhkitsteamer	4/10/2025	4/23/2025	$	216.14	13	$ 2,809.82
1367	ALTEC CORPORATE 2	report 2/27/25 Nyer	2/18/2025	2/28/2025	$	215.80	10	$ 2,158.00
1368	SUPPLYHOUSE.COM	RTU Open Board and Defrost Board	2/19/2025	2/27/2025	$	215.54	8	$ 1,724.32
1369	ALTEC INDUSTRIES, INC	report 4/8/25 Eckley	3/17/2025	4/8/2025	$	215.39	22	$ 4,738.58
1370	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-28-25	2/18/2025	3/4/2025	$	215.33	14	$ 3,014.62
1371	R G GROUP MOUNTOURSVILL	report 3/12/25 Bressi	2/26/2025	3/14/2025	$	215.32	16	$ 3,445.12
1372	AIA CORPORATION	Open Houses 2025	4/14/2025	6/2/2025	$	214.95	49	$ 10,532.55
1373	AIA CORPORATION	tablecloth for open house	4/11/2025	4/16/2025	$	214.95	5	$ 1,074.75
1374	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 4/29/25	4/18/2025	4/30/2025	$	214.71	12	$ 2,576.52
1375	NYCO CORPORATION	C.C.C.	4/24/2025	5/8/2025	$	214.65	14	$ 3,005.10
1376	HOMEDEPOT.COM	walbert Supplies	12/24/2024	2/11/2025	$	214.61	49	$ 10,515.89
1377	LOWES #00652*	lowes	4/22/2025	4/29/2025	$	214.53	7	$ 1,501.71
1378	ENERGY ONE ELECTRONICS, I	Meter Batteries	4/29/2025	5/14/2025	$	214.32	15	$ 3,214.80
1379	FLEETPRIDE390	report 5/28/25 Crofchick	5/9/2025	5/29/2025	$	214.09	20	$ 4,281.80
1380	WESCO - # 1546	Windsor Chiller plant repairs	1/18/2025	2/11/2025	$	214.08	24	$ 5,137.92
1381	COOPER ELEC BLOOMSBURG	CC-Cooper-25	5/9/2025	5/19/2025	$	213.17	10	$ 2,131.70
1382	ALTEC INDUSTRIES, INC	2.7.25 Report	1/31/2025	2/7/2025	$	213.10	7	$ 1,491.70
1383		3866604	3/3/2025	4/1/2025	$	212.40	29	$ 6,159.60
1384	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/22/2025	2/6/2025	$	212.15	15	$ 3,182.25
1385	ALTEC INDUSTRIES, INC	Richard E Jones II	2/21/2025	3/17/2025	$	212.08	24	$ 5,089.92
1386	DUNMORE LUMBER	Suburban yard capital project	3/25/2025	4/1/2025	$	211.98	7	$ 1,483.86
1387	LOWES #01127*	Quarryville shop bulbs	5/14/2025	5/21/2025	$	211.96	7	$ 1,483.72
1388	FERGUSON ENT, INC 114	ferguson	1/2/2025	1/14/2025	$	211.79	12	$ 2,541.48
1389	INDEPENDENCE FORD	report 2/27/25 Bressi	2/12/2025	3/12/2025	$	211.31	28	$ 5,916.68
1390	Lowes	Martin Gilroy	1/15/2025	1/21/2025	$	211.23	6	$ 1,267.38
1391	APR SUPPLY CO	apr supply	12/30/2024	1/14/2025	$	211.09	15	$ 3,166.35
1392	LOWES #00292*	lowes	1/23/2025	1/28/2025	$	210.94	5	$ 1,054.70
1393	CAPITAL ELEC MECHANICSBUR	shop	1/10/2025	1/30/2025	$	210.73	20	$ 4,214.60
1394	ALTEC INDUSTRIES, INC	report 6/16/25 Bachman	4/24/2025	5/27/2025	$	210.72	33	$ 6,953.76
1395	AMZN MKTP US*Z774H7VA2	Yatesville sub	1/29/2025	2/24/2025	$	210.12	26	$ 5,463.12
1396	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	210.00	14	$ 2,940.00
1397		99479A	12/31/2024	4/1/2025	$	209.99	91	$ 19,109.09
1398	THE HOME DEPOT #4131	Spray roller, paint accessories	4/25/2025	5/5/2025	$	209.73	10	$ 2,097.30
1399	ZORO TOOLS INC	filters	3/21/2025	4/3/2025	$	209.50	13	$ 2,723.50
1400	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-01-31-25	1/25/2025	2/3/2025	$	208.80	9	$ 1,879.20
1401	HARBOR FREIGHT TOOLS3423	report 1/21/25 Nyer	1/14/2025	1/21/2025	$	208.72	7	$ 1,461.04
1402	SUPPLYHOUSE.COM	supply house .com	4/2/2025	5/20/2025	$	208.45	48	$ 10,005.60
1403	CAPITOL ACE HDWE	Walbert Water cooler and coffee	1/26/2025	2/11/2025	$	206.88	16	$ 3,310.08
1404	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/10/2025	3/10/2025	$	206.67	28	$ 5,786.76
1405	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	12/18/2024	1/2/2025	$	206.62	15	$ 3,099.30
1406	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/10/2025	3/10/2025	$	206.59	28	$ 5,784.52
1407	STAPLES 00115006	OFFICE Supplies	2/13/2025	5/5/2025	$	206.55	81	$ 16,730.55

1408	NAPA STORE 8010058	report 1/28/25 mvw	1/21/2025	1/29/2025	$	206.47	8	$ 1,651.76
1409	EPHRATA AGWAY	Corp Credit card	5/29/2025	6/2/2025	$	206.02	4	$ 824.08
1410	THE HOME DEPOT #4186	2.20.25 Report	2/7/2025	2/24/2025	$	205.31	17	$ 3,490.27
1411	KIMBALL MIDWEST PAYEEZY	report 2/3/25 Eckley	1/3/2025	2/6/2025	$	204.85	34	$ 6,964.90
1412	RHOADS ENERGY CORPORATION	cody mummert	2/7/2025	3/17/2025	$	204.65	38	$ 7,776.70
1413	HORWITH TRUCKS	report 4/8/25 Eckley	3/18/2025	4/8/2025	$	204.57	21	$ 4,295.97
1414	HORWITH TRUCKS	Tom Piper 02/20/25	2/6/2025	2/24/2025	$	204.57	18	$ 3,682.26
1415	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/17/2025	3/25/2025	$	204.29	8	$ 1,634.32
1416	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-01-14-25	1/8/2025	1/16/2025	$	204.18	8	$ 1,633.44
1417	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-02-25	4/28/2025	5/5/2025	$	204.18	7	$ 1,429.26
1418	NOLTS FACTORY WAREHOUSE	Justin Ferguson 1/24/2025 COL	1/13/2025	1/27/2025	$	204.04	14	$ 2,856.56
1419	THE WEBSTAURANT STORE INC	Panic bar man gate Lancaster	1/24/2025	2/4/2025	$	203.83	11	$ 2,242.13
1420	ULINE *SHIP SUPPLIES	Filters and Belts	4/9/2025	4/17/2025	$	203.60	8	$ 1,628.80
1421	THE HOME DEPOT #4118	Suburban yard 2 17-1 getaway	4/30/2025	5/8/2025	$	203.01	8	$ 1,624.08
1422	HALDEMAN EQUIPMENT CO	Garage pump repair	3/27/2025	4/4/2025	$	202.77	8	$ 1,622.16
1423	LOWES #02763*	lowes	12/28/2024	1/31/2025	$	202.62	34	$ 6,889.08
1424	LOWES #02706*	C.C.C.	4/25/2025	5/8/2025	$	202.58	13	$ 2,633.54
1425	NAPA STORE 8010058	report 4/22/25 MVW	4/15/2025	4/23/2025	$	201.76	8	$ 1,614.08
1426	COOPER ELECTRIC BETHLEHEM	LEHCompactor2	3/18/2025	4/4/2025	$	201.40	17	$ 3,423.80
1427	COLLIFLOWER INC HQ	Mark Elias 2-7-2025	1/22/2025	2/7/2025	$	201.15	16	$ 3,218.40
1428	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/24/2025	2/6/2025	$	200.69	13	$ 2,608.97
1429	R F FAGER COMPANY HARRI	parts plumbing	3/6/2025	3/24/2025	$	200.15	18	$ 3,602.70
1430	THE HOME DEPOT 4105	Bethlehem pumps repair /replace	5/2/2025	6/6/2025	$	200.08	35	$ 7,002.80
1431	MITSUBISHI ELECTRICS	Lehigh Maintenance Material Feb2	2/10/2025	3/6/2025	$	200.00	24	$ 4,800.00
1432	HOMEDEPOT.COM	Yatesville sub	3/11/2025	3/18/2025	$	199.71	7	$ 1,397.97
1433	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/10/2025	2/6/2025	$	199.49	27	$ 5,386.23
1434	SCRANTON HEAVY DUTY TRUCK	report 6/3/25 Crofchick	5/21/2025	6/4/2025	$	199.41	14	$ 2,791.74
1435	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/19/2025	6/10/2025	$	199.25	22	$ 4,383.50
1436	LEZZER LUMBER # 24	Output center project support	2/12/2025	4/11/2025	$	198.94	58	$ 11,538.52
1437	THE HOME DEPOT #4118	5.30.25 Report	5/21/2025	6/2/2025	$	198.46	12	$ 2,381.52
1438	RADWELL INTERNATIONAL	SUS 500 Control light	4/10/2025	4/17/2025	$	198.12	7	$ 1,386.84
1439	BERMAN TRUCK GROUP LEESPO	Richard E Jones II	12/13/2024	1/9/2025	$	198.08	27	$ 5,348.16
1440	COOPER ELECTRIC SCRANTON	3.10.25 Report	3/4/2025	3/17/2025	$	198.08	13	$ 2,575.04
1441	THE HOME DEPOT #4186	Home Depot	4/1/2025	4/23/2025	$	197.62	22	$ 4,347.64
1442	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	197.47	9	$ 1,777.23
1443	TEAM SUPPLY	Grass Seed	4/22/2025	5/1/2025	$	197.14	9	$ 1,774.26
1444	THE HOME DEPOT #4108	Lehigh output center project	1/19/2025	2/11/2025	$	197.00	23	$ 4,531.00
1445	HARBOR FREIGHT TOOLS3030	tools for cage and storage bins	2/10/2025	2/18/2025	$	196.98	8	$ 1,575.84
1446	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	196.96	9	$ 1,772.64
1447	UNITED ELECTRIC LANCAST	wash bay heater	4/16/2025	4/21/2025	$	196.52	5	$ 982.60
1448	NAPA STORE 8010058	report 5/13/25 MVW	5/5/2025	5/14/2025	$	196.14	9	$ 1,765.26
1449	BATTERIES PLUS 954	J Fuge expense report	3/17/2025	4/9/2025	$	196.08	23	$ 4,509.84
1450	BATTERIES PLUS 954	J Fuge expense report	3/17/2025	4/9/2025	$	196.08	23	$ 4,509.84
1451	FERGUSON ENT, INC 774	Fergusons	1/27/2025	2/14/2025	$	195.76	18	$ 3,523.68
1452	COOPER ELEC BLOOMSBURG	Friedman	4/21/2025	5/2/2025	$	195.74	11	$ 2,153.14
1453	DILO COMPANY INC	SUS Dilo Fitting	3/21/2025	3/31/2025	$	195.59	10	$ 1,955.90
1454	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-22-25	5/12/2025	5/22/2025	$	195.42	10	$ 1,954.20
1455	BRADY WORLDWIDE INC.	Suburban yard capital project	3/18/2025	4/1/2025	$	194.83	14	$ 2,727.62
1456	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Eckley	12/6/2024	1/3/2025	$	194.82	28	$ 5,454.96
1457	WEAVER'S ACE HARDWARE	Weaver's Hardware	3/21/2025	4/28/2025	$	194.80	38	$ 7,402.40
1458	ALTEC INDUSTRIES, INC	report 3/12/25 Nyer	3/5/2025	3/14/2025	$	194.61	9	$ 1,751.49
1459	A & A AUTO PARTS ST 28	report 4/27/25 Bachman	2/14/2025	3/4/2025	$	194.26	18	$ 3,496.68
1460	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project	1/6/2025	2/13/2025	$	194.08	38	$ 7,375.04
1461	COOPER ELECTRIC BETHLEHEM	Bethlehem Project Office Outfit	5/1/2025	6/6/2025	$	194.01	36	$ 6,984.36
1462	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	2/4/2025	2/13/2025	$	193.91	9	$ 1,745.19
1463	KIMBALL MIDWEST PAYEEZY	report 6/24/25 Eckley	6/6/2025	6/25/2025	$	193.38	19	$ 3,674.22
1464	THE HOME DEPOT #4122	home depot	3/11/2025	3/17/2025	$	192.94	6	$ 1,157.64
1465	ULINE *SHIP SUPPLIES	1.22.25 Report	1/16/2025	1/22/2025	$	192.72	6	$ 1,156.32
1466	SIGNS BY TOMORROW	1.21.25 Report	1/15/2025	1/21/2025	$	192.50	6	$ 1,155.00
1467	ALTEC INDUSTRIES, INC	CRAIG STANLEY	3/27/2025	4/28/2025	$	192.25	32	$ 6,152.00
1468	GRAINGER	Walbert roof leak	2/14/2025	2/24/2025	$	191.64	10	$ 1,916.40
1469	HAJOCA LANCASTER 10	pro press fittings/pipe	4/16/2025	4/28/2025	$	191.47	12	$ 2,297.64
1470	SAMS CLUB #6536	February Receipts	2/20/2025	3/2/2025	$	191.04	10	$ 1,910.40
1471	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	190.93	9	$ 1,718.37
1472	Americhem International Inc.	W211399-01	08/07/2024	08/15/2024	$	190.76	8	$ 1,526.08
1473	AMAZON MKTPL*ZC2UZ3341	Yatesville sub	1/30/2025	2/24/2025	$	190.74	25	$ 4,768.50
1474	NAPA STORE 8010058	report 6/3/25 MVW	5/22/2025	6/3/2025	$	190.23	12	$ 2,282.76
1475	SUPPLYHOUSE.COM	R-134a Refrigerant	4/22/2025	6/3/2025	$	190.22	42	$ 7,989.24
1476	LOWES #02566*	lowes	6/4/2025	6/16/2025	$	190.18	12	$ 2,282.16
1477	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	2/7/2025	2/13/2025	$	190.01	6	$ 1,140.06
1478	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	2/6/2025	2/13/2025	$	190.01	7	$ 1,330.07
1479	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/14/2025	3/25/2025	$	190.01	11	$ 2,090.11
1480	BERGEYS DODGE RAM FIAT OF	craig stanley 2/18/25	1/2/2025	2/24/2025	$	189.95	53	$ 10,067.35
1481	HOMEDEPOT.COM	Screw driver for AJ	1/10/2025	2/4/2025	$	189.74	25	$ 4,743.50
1482	MONARCH PRODUCTS CO INC	Mechanics - LTN Support	3/18/2025	3/25/2025	$	189.52	7	$ 1,326.64
1483	NAPA STORE 8010058	report 1/7/25 MVW	12/11/2024	1/8/2025	$	189.06	28	$ 5,293.68
1484	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-03-17-25	3/11/2025	3/18/2025	$	188.82	7	$ 1,321.74
1485	APPLIED IND TECH 2154	report 4/15/25 Nyer	3/26/2025	4/15/2025	$	188.28	20	$ 3,765.60
1486	COOPER ELECTRIC BETHLEHEM	Lehigh Caterpillar Generator	2/21/2025	4/11/2025	$	188.02	49	$ 9,212.98
1487	ULINE *SHIP SUPPLIES	U Line	2/20/2025	2/26/2025	$	188.01	6	$ 1,128.06
1488	SHERWOOD TRUCKS	report 1/21/25 Bressi	1/2/2025	1/29/2025	$	187.61	27	$ 5,065.47
1489	Wilderness Athlete (dba Working Athlete)	9832	10/08/2024	12/06/2024	$	187.50	59	$ 11,062.50
1490	AMAZON MKTPL*NH1J188Q0	Vehicle Hands Free Safety	6/11/2025	6/16/2025	$	187.47	5	$ 937.35
1491	CELLULAR ACCESSORIES FOR	Headset	4/22/2025	4/28/2025	$	187.45	6	$ 1,124.70
1492	AMAZON MKTPL*NI1434NN2	DER Materials	5/3/2025	5/14/2025	$	187.40	11	$ 2,061.40
1493	ZORO TOOLS INC	Louver and Compressor	1/30/2025	2/18/2025	$	187.18	19	$ 3,556.42
1494	SHERWOOD TRUCKS	report 6/3/25 MVW	5/23/2025	6/3/2025	$	187.13	11	$ 2,058.43
1495	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-15-25	5/5/2025	5/16/2025	$	186.88	11	$ 2,055.68
1496	SHERWOOD TRUCKS	report 1/14/25 MVW	1/3/2025	1/15/2025	$	186.54	12	$ 2,238.48
1497	LOWES #00292*	lowes	2/3/2025	2/11/2025	$	186.18	8	$ 1,489.44
1498	IN *PARADOXE CORPORATION	Fan Mounting Hardware	6/18/2025	6/23/2025	$	185.72	5	$ 928.60
1499	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/8/2025	6/2/2025	$	185.24	25	$ 4,631.00
1500	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/15/2025	1/29/2025	$	185.17	14	$ 2,592.38
1501	GRAYBAR ELECTRIC COMPANY	graybar	1/1/2025	1/17/2025	$	185.14	16	$ 2,962.24
1502	Amazon.com	mark onuschak	5/5/2025	5/5/2025	$	185.00	0	$ -
1503	ALTEC INDUSTRIES, INC	RAYMOND F MOLKENTHIN-02-10-25	2/6/2025	2/11/2025	$	183.63	5	$ 918.15
1504	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/16/2025	6/10/2025	$	183.58	25	$ 4,589.50
1505	LANCASTER TRUCK BODIES	Mark Elias 4-14-2025	3/11/2025	4/16/2025	$	183.22	36	$ 6,595.92
1506	BUCKINGHAMMFG.COM	Safety / Tools	12/31/2024	1/6/2025	$	182.85	6	$ 1,097.10
1507	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/21/2025	2/6/2025	$	182.34	16	$ 2,917.44
1508	HAJOCA LANCASTER 10	Washbay faucet Cocalico	2/11/2025	2/18/2025	$	181.91	7	$ 1,273.37

1509	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$ 181.54	26	$ 4,720.04
1510	AMAZON MKTPL*N69UQ0JW2	DER Materials	5/29/2025	6/11/2025	$ 181.49	13	$ 2,359.37
1511	COOPER ELEC BLOOMSBURG	Friedman	5/29/2025	6/26/2025	$ 181.16	28	$ 5,072.48
1512	HORWITH TRUCKS	report 5/19/25 Eckley	5/1/2025	5/21/2025	$ 180.92	20	$ 3,618.40
1513	UNITED REFRIG BR #17	Liebert Units at LANSC	1/28/2025	2/11/2025	$ 180.83	14	$ 2,531.62
1514	AUTOZONE #4756	C.C.C.	4/21/2025	5/5/2025	$ 180.19	14	$ 2,522.66
1515	BEST BUY 00017947	Best Buy	1/24/2025	3/12/2025	$ 180.17	47	$ 8,467.99
1516	SUPPLYHOUSE.COM	supply house .com	3/22/2025	4/10/2025	$ 180.15	19	$ 3,422.85
1517	BERMAN TRUCK GROUP LEESPO	report 1/7/25 MVW	1/2/2025	1/8/2025	$ 180.14	6	$ 1,080.84
1518	NAPA STORE 8011393	report 5/6/25 MVW	4/25/2025	5/6/2025	$ 180.06	11	$ 1,980.66
1519	JAWORSKI SIGN COMPANY	3.14.25 Report	2/11/2025	3/17/2025	$ 180.00	34	$ 6,120.00
1520	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-01-06-25	1/2/2025	1/7/2025	$ 179.46	5	$ 897.30
1521	UNITED REFRIG BR #W1	Fuses and Motor	3/20/2025	3/31/2025	$ 179.35	11	$ 1,972.85
1522	COOPER ELECTRIC HAZLETON	cooper electric	5/28/2025	6/16/2025	$ 178.79	19	$ 3,397.01
1523	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	4/1/2025	4/16/2025	$ 178.29	15	$ 2,674.35
1524	THE HOME DEPOT #4185	Reed Sub	5/13/2025	5/19/2025	$ 177.83	6	$ 1,066.98
1525	SHERWOOD TRUCKS	report 2/27/25 MVW	2/13/2025	2/28/2025	$ 177.76	15	$ 2,666.40
1526	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/9/2025	1/27/2025	$ 177.47	18	$ 3,194.46
1527	PAUL B HARDWARE-MECHANIC	shop chains	1/2/2025	1/16/2025	$ 177.27	14	$ 2,481.78
1528	ERIE MATERIALS INC EMP	5.30.25 Report	4/30/2025	6/2/2025	$ 177.26	33	$ 5,849.58
1529	BERGEYS WHOLESALE PARTS	Tom Piper 6/13/25	5/22/2025	6/15/2025	$ 177.17	24	$ 4,252.08
1530	HOMEDEPOT.COM	DER Materials	4/8/2025	4/27/2025	$ 177.12	19	$ 3,365.28
1531	THE HOME DEPOT #4113	13084900 supplies	3/25/2025	4/22/2025	$ 176.91	28	$ 4,953.48
1532	HORWITH TRUCKS	Tom Piper 1/9/25	12/26/2024	1/10/2025	$ 176.90	15	$ 2,653.50
1533	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/4/2025	4/15/2025	$ 176.27	11	$ 1,938.97
1534	COLONIAL ELECTRIC SUPPLY	Sinky Gate Parts	12/19/2024	2/4/2025	$ 176.10	47	$ 8,276.70
1535	SP J.L. MATTHEWS CO.	Storm meals/snacks/Material	2/21/2025	2/28/2025	$ 176.00	7	$ 1,232.00
1536	BERGEYS TRUCK CENTER EPHR	Mark Elias 05-28-25	5/6/2025	5/30/2025	$ 175.83	24	$ 4,219.92
1537	SHERWOOD TRUCKS	report 6/3/25 Crofchick	5/28/2025	6/4/2025	$ 175.44	7	$ 1,228.08
1538	LOWES #02566*	lowes	5/20/2025	5/27/2025	$ 175.19	7	$ 1,226.33
1539	LOWES #00292*	lowes	3/24/2025	3/31/2025	$ 174.54	7	$ 1,221.78
1540	UNITED REFRIG BR #17	Liebert Units at LANSC	1/31/2025	2/11/2025	$ 174.20	11	$ 1,916.20
1541	LOIKITS INDUSTRIAL SERVIC	BUXwashbay	5/13/2025	5/20/2025	$ 173.71	7	$ 1,215.97
1542	CHAMBERLAIN LIFTMASTER	Lancaster gate alarm	4/16/2025	4/28/2025	$ 173.09	12	$ 2,077.08
1543	AMERICAN FLOOR MATS	materials	3/14/2025	3/24/2025	$ 173.00	10	$ 1,730.00
1544	KIMBALL MIDWEST PAYEEZY	report 5/6/25 Nyer	4/16/2025	5/8/2025	$ 172.45	22	$ 3,793.90
1545	RHOADS ENERGY CORPORATION	shop	12/24/2024	1/2/2025	$ 171.77	9	$ 1,545.93
1546	GRAINGER	Fire extinguisher supplies	1/17/2025	2/3/2025	$ 171.74	17	$ 2,919.58
1547	HORNUNGS ACE HARDWARE	Forklift Propane	2/7/2025	2/13/2025	$ 171.55	6	$ 1,029.30
1548	HORWITH TRUCKS	report 4/15/25 Bachman	4/2/2025	4/16/2025	$ 171.30	14	$ 2,398.20
1549	COOPER ELECTRIC BETHLEHEM	Lehigh Caterpillar Generator	2/26/2025	4/11/2025	$ 171.23	44	$ 7,534.12
1550	GRAINGER	Windsor Chiller Repair	4/7/2025	4/23/2025	$ 171.16	16	$ 2,738.56
1551	LOWES #00242*	4.21.25 Report	4/16/2025	4/21/2025	$ 171.00	5	$ 855.00
1552	ALTEC INDUSTRIES, INC	2.7.25 Report	1/25/2025	2/7/2025	$ 170.98	13	$ 2,222.74
1553	GLEN SUMMIT	report 1/7/25 MVW	12/12/2024	1/8/2025	$ 170.97	27	$ 4,616.19
1554	MARTIN COMPANIES	Qville water filters restock	2/7/2025	2/18/2025	$ 170.93	11	$ 1,880.23
1555	HARBOR FREIGHT TOOLS 140	tools for cage and storage bins	2/7/2025	2/18/2025	$ 170.80	11	$ 1,878.80
1556	GRAYBAR ELECTRIC COMPANY	February receipts	2/5/2025	2/10/2025	$ 170.80	5	$ 854.00
1557	SHERWOOD TRUCKS	report 5/13/25 MVW	5/1/2025	5/14/2025	$ 170.20	13	$ 2,212.60
1558	RE MICHEL #065	Lehigh HVAC Supplies	2/21/2025	5/5/2025	$ 170.10	73	$ 12,417.30
1559	NAPA STORE 8010058	report 2/27/25 MVW	2/11/2025	2/28/2025	$ 170.09	17	$ 2,891.53
1560	LOWES #02229*	1.21.25 Report	1/15/2025	1/21/2025	$ 170.07	6	$ 1,020.42
1561	RUHLS FRAME ALIGNMENT	Mark Elias 1-7-2025	12/10/2024	1/7/2025	$ 170.00	28	$ 4,760.00
1562	SCHAEDLER YESCO DISTRIBUT	Wire nuts for truck stock	2/6/2025	2/18/2025	$ 169.76	12	$ 2,037.12
1563	PENNSY SUPPLY	Mechanics - Blocks	2/4/2025	2/13/2025	$ 169.60	9	$ 1,526.40
1564	AMAZON MKTPL*NB0YP5D32	Artic Cooler	4/30/2025	5/16/2025	$ 169.58	16	$ 2,713.28
1565	AMAZON MKTPL*OF5CE6353	T-men consumable	4/25/2025	5/6/2025	$ 169.58	11	$ 1,865.38
1566	MARKERTEK VIDEO SUPPLY	3.14.25 Report	2/27/2025	3/17/2025	$ 169.56	18	$ 3,052.08
1567	ULINE *SHIP SUPPLIES	Gloverestock/vinegar4cleaning	1/7/2025	1/20/2025	$ 169.50	13	$ 2,203.50
1568	NAPA AUTO PARTS	MIKE KLINGER 4/14/25	3/27/2025	4/16/2025	$ 168.66	20	$ 3,373.20
1569	CUMBERLAND TRUCK PARTS AL	report 6/3/25 Bachman	5/14/2025	6/10/2025	$ 168.06	27	$ 4,537.62
1570	GRAINGER	Meter Lead Jaws	2/10/2025	2/17/2025	$ 168.03	7	$ 1,176.21
1571	BERGEYS COMMERCIAL TIRE H	Tom Piper 1/21/25	1/8/2025	1/23/2025	$ 167.93	15	$ 2,518.95
1572	GRAYBAR ELECTRIC	Paint and supplies	2/7/2025	3/12/2025	$ 167.27	33	$ 5,519.91
1573	AMAZON MKTPL*0V6PH2E53	Crane and Space Sensors	3/21/2025	4/10/2025	$ 167.05	20	$ 3,341.00
1574	SHERWOOD TRUCKS	report 4/1/25 MVW	3/17/2025	4/1/2025	$ 167.03	15	$ 2,505.45
1575	AMAZON RETA* N225O0WL2	amazon	4/25/2025	5/8/2025	$ 166.88	13	$ 2,169.44
1576	STAVER HYDRAULICS CO I	report 6/16/25 Bachman	5/5/2025	5/27/2025	$ 166.61	22	$ 3,665.42
1577	HORWITH TRUCKS	report 5/6/25 Eckley	4/4/2025	5/6/2025	$ 166.12	32	$ 5,315.84
1578		71530279	3/27/2025	5/23/2025	$ 165.90	57	$ 9,456.30
1579	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-04-11-25	4/2/2025	4/15/2025	$ 165.79	13	$ 2,155.27
1580	BERMAN TRUCK GROUP LEESPO	Mark Elias 2-7-2025	1/7/2025	2/7/2025	$ 165.69	31	$ 5,136.39
1581	NAPA STORE 8010058	report 6/9/25 MVW	6/2/2025	6/9/2025	$ 165.53	7	$ 1,158.71
1582	THE HOME DEPOT #4131	home depot	1/21/2025	2/3/2025	$ 165.24	13	$ 2,148.12
1583	ADVANCE AUTO PARTS #8076	3.14.25 Report	3/7/2025	3/17/2025	$ 165.24	10	$ 1,652.40
1584	PEIRCE PHELPS-251	Peirce Phelps	4/16/2025	6/2/2025	$ 165.22	47	$ 7,765.34
1585	THE HOME DEPOT #4186	DER Materials	4/3/2025	4/27/2025	$ 165.01	24	$ 3,960.24
1586	FASTENING PRODUCTS OF LA	Mark Elias 06-12-25	5/27/2025	6/15/2025	$ 164.94	19	$ 3,133.86
1587	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	1/30/2025	2/13/2025	$ 164.93	14	$ 2,309.02
1588	TRI STATE HVAC EQUIPMENT	Tri State and UV Bulbs	1/7/2025	1/30/2025	$ 164.87	23	$ 3,792.01
1589	TIRE CONSULTANTS INC	Justin Ferguson 4/29/25	4/11/2025	4/30/2025	$ 164.74	19	$ 3,130.06
1590	KIMBALL MIDWEST PAYEEZY	report 2/27/25 Eckley	2/14/2025	2/28/2025	$ 164.30	14	$ 2,300.20
1591	AMZN MKTP US*ZC8JN7SX2	report 2/11/25 Nyer	1/24/2025	2/11/2025	$ 164.01	18	$ 2,952.18
1592	LOWES #01867*	4.8.25 Report	3/26/2025	4/23/2025	$ 163.69	28	$ 4,583.32
1593	SHERWIN-WILLIAMS705020	Paint and supplies	2/12/2025	3/12/2025	$ 163.36	28	$ 4,574.08
1594		9155804251	11/18/2024	1/16/2025	$ 162.71	59	$ 9,599.89
1595	BERMAN TRUCK GROUP LEESPO	Mark Elias 2-7-2025	1/7/2025	2/7/2025	$ 162.69	31	$ 5,043.39
1596	SCHAEDLER YESCO DISTRIBUT	13861270 material	3/6/2025	3/25/2025	$ 162.44	19	$ 3,086.36
1597		71460117	2/3/2025	4/11/2025	$ 162.03	67	$ 10,856.01
1598	SOI*SNAP-ON INDUSTRIAL	report 1/14/25 Crofchick	12/17/2024	1/15/2025	$ 162.00	29	$ 4,698.00
1599	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$ 161.79	11	$ 1,779.64
1600	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$ 161.79	11	$ 1,779.64
1601	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$ 161.79	11	$ 1,779.64
1602	KULLY SUPPLY	Toto batterieswashersmicleaning	1/6/2025	1/17/2025	$ 161.79	11	$ 1,779.64
1603	COOPER ELECTRIC SCRANTON	Suburban yard capital project	4/16/2025	4/29/2025	$ 161.27	13	$ 2,096.51
1604	WAL-MART #3412	batteries	12/20/2024	1/10/2025	$ 161.26	21	$ 3,386.46
1605	THE HOME DEPOT #4186	3.17.25 Report	3/4/2025	4/23/2025	$ 161.24	50	$ 8,062.00
1606	AMAZON MKTPL*ZC28F85J1	Lehigh CCC project	2/1/2025	4/11/2025	$ 161.04	69	$ 11,111.76
1607	HORWITH TRUCKS	report 2/27/25 Eckley	1/30/2025	2/28/2025	$ 160.95	29	$ 4,667.55
1608	R F FAGER COMPANY HARRI	Har Materials	2/11/2025	2/18/2025	$ 160.33	7	$ 1,122.31
1609	COLONIAL ELECTRIC SUPPLY	June Receipts	6/20/2025	6/26/2025	$ 160.31	6	$ 961.86

1610	AMAZON.COM*VA0922H23	DCCtraincam	4/9/2025	4/23/2025	$ 160.26	14	$ 2,243.64
1611	NAPA STORE 8010058	report 1/28/25 mvw	1/21/2025	1/29/2025	$ 160.08	8	$ 1,280.64
1612	HORWITH TRUCKS	report 4/15/25 Bachman	4/7/2025	4/16/2025	$ 160.02	9	$ 1,440.18
1613	AMAZON MKTPL*NW4D02MH0	Battery adapter - cordless tool	5/17/2025	6/2/2025	$ 159.99	16	$ 2,559.84
1614	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-07-25	2/26/2025	3/10/2025	$ 159.69	12	$ 1,916.28
1615	MCCARTHY TIRE 9, LANCAST	CRAIG STANLEY	3/10/2025	3/24/2025	$ 159.64	14	$ 2,234.96
1616	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$ 159.07	21	$ 3,340.47
1617	CAR-MIC TRUCK CAPS	Richard E Jones II	4/1/2025	4/22/2025	$ 159.00	21	$ 3,339.00
1618	DUNMORE LUMBER	Suburban yard capital project	4/25/2025	5/5/2025	$ 158.99	10	$ 1,589.90
1619	PAUL B HARDWARE-MECHANIC	cody mummert	4/3/2025	4/15/2025	$ 158.94	12	$ 1,907.28
1620	NAPA STORE 8010058	report 4/22/25 MVW	4/15/2025	4/23/2025	$ 158.94	8	$ 1,271.52
1621	GRAINGER	Graingers	4/16/2025	4/29/2025	$ 158.00	13	$ 2,054.00
1622	F.W. WEBB - 81	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$ 157.89	23	$ 3,631.47
1623	ELERY NAU HARDWARE	CC-Elery Nau Hardware	3/24/2025	3/31/2025	$ 157.82	7	$ 1,104.74
1624	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$ 157.69	9	$ 1,419.21
1625	AMAZON MKTPL*NZ4PD9ZO0	Amazon Purchase	5/21/2025	6/2/2025	$ 156.80	12	$ 1,881.60
1626	Amazon	DER Materials	4/14/2025	4/27/2025	$ 156.00	13	$ 2,028.00
1627	HORWITH TRUCKS	report 4/22/25 Bachman	4/16/2025	4/22/2025	$ 155.81	6	$ 934.86
1628	SHERWOOD TRUCKS	report 1/28/25 mvw	1/13/2025	1/29/2025	$ 155.79	16	$ 2,492.64
1629	AMZN MKTP US*OT67K0L43	Floor Mats	2/13/2025	2/16/2025	$ 155.77	3	$ 467.31
1630	NELSON WIRE ROPE CORP	Tom Piper 6/13/25	5/22/2025	6/15/2025	$ 155.75	24	$ 3,738.00
1631	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	4/30/2025	6/2/2025	$ 155.17	33	$ 5,120.61
1632	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-10-25	1/29/2025	2/11/2025	$ 155.08	13	$ 2,016.04
1633	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-15-25	5/6/2025	5/16/2025	$ 154.55	10	$ 1,545.50
1634	ALTEC INDUSTRIES, INC	Tom Piper 3/14/25	2/20/2025	3/24/2025	$ 154.35	32	$ 4,939.20
1635	ZORO TOOLS INC	2.7.25 Report	1/21/2025	2/14/2025	$ 154.11	24	$ 3,698.64
1636	UNITED REFRIG BR #W1	4.14.25 Report	4/10/2025	4/21/2025	$ 152.70	11	$ 1,679.70
1637	LANCASTER AUTO PARTS	Mark Elias3-18-2024	2/12/2025	3/19/2025	$ 152.64	35	$ 5,342.40
1638	ZORO TOOLS INC	garage door pm supplies	4/11/2025	4/21/2025	$ 152.63	10	$ 1,526.30
1639	THE HOME DEPOT #4113	microwave, light bulbs, prv	4/15/2025	5/5/2025	$ 152.62	20	$ 3,052.40
1640	PAULS HDWE/GRDN CTR	pauls hardware	5/16/2025	6/3/2025	$ 152.57	18	$ 2,746.26
1641	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-09-25	4/30/2025	5/9/2025	$ 152.54	9	$ 1,372.86
1642	TRACTOR SUPPLY CO #1837	Safety Mtg / Material	1/16/2025	1/30/2025	$ 152.51	14	$ 2,135.14
1643	AMAZON MKTPL*ZP8MS8XN2	Ltn	12/29/2024	2/24/2025	$ 152.48	57	$ 8,691.36
1644	PARTS EXPRESS	2.7.25 Report	1/21/2025	2/14/2025	$ 152.44	24	$ 3,658.56
1645	NAPA STORE 8010058	report 6/17/25 MVW	6/5/2025	6/17/2025	$ 152.14	12	$ 1,825.68
1646	M GLOSSER AND SONS INC	13084900 supplies	3/24/2025	4/22/2025	$ 152.10	29	$ 4,410.90
1647	COOPER ELECTRIC SCRANTON	5.2.25 Report	4/24/2025	5/5/2025	$ 152.10	11	$ 1,673.10
1648	AMAZON MKTPL*NI2Q05RO1	LEHinternroom	5/14/2025	5/20/2025	$ 151.68	6	$ 910.08
1649	PAUL B HARDWARE-MECHANIC	cody mummert	5/2/2025	5/22/2025	$ 151.51	20	$ 3,030.20
1650	SHAFFER'S DO IT BEST	6.20.25 Report	6/4/2025	6/20/2025	$ 151.30	16	$ 2,420.80
1651		71436480	2/3/2025	4/11/2025	$ 151.20	67	$ 10,130.40
1652	LOWES #01867*	material	3/25/2025	4/23/2025	$ 151.03	29	$ 4,379.87
1653	F.W. WEBB - 81	C.C.C.	2/13/2025	3/7/2025	$ 150.76	22	$ 3,316.72
1654	HORWITH TRUCKS	report 1/2/25 Eckley	12/4/2024	1/3/2025	$ 150.75	30	$ 4,522.50
1655	AMAZON MKTPL*883A38O23	C.C.C.	4/16/2025	5/5/2025	$ 150.42	19	$ 2,857.98
1656	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$ 150.30	9	$ 1,352.70
1657	ALTEC INDUSTRIES, INC	Justin Ferguson 02/06/2025	1/31/2025	2/7/2025	$ 150.14	7	$ 1,050.98
1658		10338	4/24/2025	6/20/2025	$ 150.00	57	$ 8,550.00
1659	HARBOR FREIGHT TOOLS 684	report 4/8/25 Bressi	3/29/2025	4/9/2025	$ 149.96	11	$ 1,649.56
1660	NOLTS FACTORY WAREHOUSE	Justin Ferguson 1/24/2025 COL	12/31/2024	1/27/2025	$ 149.20	27	$ 4,028.40
1661	NAPA STORE 8010058	report 4/1/25 MVW	3/3/2025	4/1/2025	$ 149.07	29	$ 4,323.03
1662	ALTEC INDUSTRIES ORACLE	report 5/28/25 Nyer	5/16/2025	5/29/2025	$ 148.92	13	$ 1,935.96
1663	RILEY SALES, INC.	Riley Sales	1/22/2025	1/30/2025	$ 148.40	8	$ 1,187.20
1664	HOFFMAN FORD	Richard E Jones II	4/15/2025	5/13/2025	$ 148.34	28	$ 4,153.52
1665	HARBOR FREIGHT TOOLS 684	report 3/12/25 Bressi	3/6/2025	3/14/2025	$ 148.33	8	$ 1,186.64
1666	THE HOME DEPOT #4171	Home Depot	2/20/2025	3/12/2025	$ 147.77	20	$ 2,955.40
1667	AMAZON RETA* B37U76813	amazon	2/16/2025	3/5/2025	$ 147.52	17	$ 2,507.84
1668	R F FAGER COMPANY HARRI	Har Materials	2/7/2025	2/18/2025	$ 147.46	11	$ 1,622.06
1669	ZORO TOOLS INC	filters	3/21/2025	4/3/2025	$ 147.30	13	$ 1,914.90
1670	GRAYBAR ELECTRIC COMPANY	February receipts	1/28/2025	2/3/2025	$ 147.24	6	$ 883.44
1671	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/22/2025	4/30/2025	$ 147.19	8	$ 1,177.52
1672	AMAZON MKTPL*ZB06T4N43	Lehigh Presidents office locks	3/26/2025	4/11/2025	$ 146.60	16	$ 2,345.60
1673	DIRLAM BROTHERS LUMBER C	Dirlam Bros-6/20/25	6/20/2025	6/30/2025	$ 146.35	10	$ 1,463.50
1674	SHERWOOD TRUCKS	report 1/2/25 Crofchick	12/13/2024	1/9/2025	$ 146.24	27	$ 3,948.48
1675	DIRLAM BROTHERS LUMBER C	Safety/Trng/Material	5/8/2025	5/19/2025	$ 146.15	11	$ 1,607.65
1676	ALTEC INDUSTRIES, INC	Tom Piper 5/19/25	4/30/2025	5/21/2025	$ 146.13	21	$ 3,068.73
1677	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/16/2025	6/2/2025	$ 145.56	17	$ 2,474.52
1678	YOSTS COUNTRY STORE	GRASS SEED	5/5/2025	5/14/2025	$ 145.51	9	$ 1,309.59
1679	GRAINGER	report 1/2/25 Bressi	12/9/2024	1/3/2025	$ 145.20	25	$ 3,630.00
1680	HARBOR FREIGHT TOOLS3423	report 5/6/25 Nyer	4/29/2025	5/8/2025	$ 145.17	9	$ 1,306.53
1681	THE HOME DEPOT #4131	Richard E Jones II	4/7/2025	4/22/2025	$ 145.15	15	$ 2,177.25
1682	JAMES GROFF & SON INC.	CRAIG STANLEY	3/25/2025	4/28/2025	$ 144.16	34	$ 4,901.44
1683	WWW.VEVOR.COM	2.17.25 Report	2/13/2025	2/24/2025	$ 144.14	11	$ 1,585.54
1684	PAUL B HARDWARE-MECHANIC	cody mummert	6/4/2025	6/17/2025	$ 144.12	13	$ 1,873.56
1685	LOWES #02252*	3.25.25 Report	1/27/2025	3/27/2025	$ 144.06	59	$ 8,499.54
1686	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-03-07-25	3/4/2025	3/10/2025	$ 143.64	6	$ 861.84
1687	SHERWOOD TRUCKS	report 4/8/25 MVW	4/3/2025	4/10/2025	$ 143.47	7	$ 1,004.29
1688	AIRGAS LLC - NORTH N255	13890946 material	4/9/2025	4/22/2025	$ 143.17	13	$ 1,861.21
1689	GREENPOND NURSERY INC	screenings	1/13/2025	1/22/2025	$ 143.10	9	$ 1,287.90
1690	RHOADSTAR RETREADING LLC	CRAIG STANLEY	2/26/2025	3/24/2025	$ 143.10	26	$ 3,720.60
1691	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$ 143.07	26	$ 3,719.82
1692	APR SUPPLY CO	parts plumbing	3/5/2025	3/24/2025	$ 142.87	19	$ 2,714.53
1693	ALTEC INDUSTRIES, INC	Richard E Jones II	3/28/2025	4/22/2025	$ 142.65	25	$ 3,566.25
1694	LOWES #02763*	LEHCCCCAP4	1/27/2025	2/4/2025	$ 142.55	8	$ 1,140.40
1695	STAPLES 00112409	material Viper job	6/2/2025	6/9/2025	$ 142.51	7	$ 997.57
1696	KIMBALL MIDWEST PAYEEZY	kimball midwest	3/10/2025	3/19/2025	$ 142.47	9	$ 1,282.23
1697	TOYOTALIFT NORTHEAST LLC	report 4/1/25 Bachman	3/12/2025	4/1/2025	$ 142.44	20	$ 2,848.80
1698	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$ 142.37	5	$ 711.85
1699	AMAZON MKTPL*2U2D04W93	PUC Storm Response	3/3/2025	3/18/2025	$ 142.35	15	$ 2,135.25
1700	LOWES #00356*	Lowe's	2/3/2025	2/13/2025	$ 142.35	10	$ 1,423.50
1701	GRAINGER	report 4/22/25 Crofchick	4/14/2025	4/23/2025	$ 142.34	9	$ 1,281.06
1702	ZORO TOOLS INC	ADA sidewalk walking pad replace	4/17/2025	4/28/2025	$ 142.03	11	$ 1,562.33
1703	AMAZON MKTPL*ZD7I06GA2	Yatesville sub	1/4/2025	2/25/2025	$ 142.02	52	$ 7,385.04
1704	LOWES #01868*	windsor material tool	2/16/2025	5/22/2025	$ 141.95	95	$ 13,485.25
1705	ZORO TOOLS INC	4.11.25 Report	3/20/2025	4/21/2025	$ 141.21	32	$ 4,518.72
1706	F.W. WEBB - 81	Bethlehem pumps repair /replace	5/6/2025	6/6/2025	$ 141.04	31	$ 4,372.24
1707	ZORO TOOLS INC	zoro	12/13/2024	1/14/2025	$ 140.97	32	$ 4,511.04
1708	ALL WALL EQUIPMENT COMPA	all-wall equipment	5/14/2025	6/11/2025	$ 140.90	28	$ 3,945.20
1709	THE HOME DEPOT #4186	2.3.25 Report	1/22/2025	2/4/2025	$ 140.89	13	$ 1,831.57
1710	TRACTOR SUPPLY #1403	report 3/24/25 Nyer	3/10/2025	3/24/2025	$ 140.85	14	$ 1,971.90

1711	GRAINGER	report 1/14/25 Crofchick	1/8/2025	1/15/2025	$	140.83	7	$ 985.81
1712	COOPER ELECTRIC HAZLETON	cooper electric	3/24/2025	3/31/2025	$	140.08	7	$ 980.56
1713	MCMASTER-CARR	report 6/9/25 MVW	5/30/2025	6/9/2025	$	139.88	10	$ 1,398.80
1714	SOI*SNAP-ON INDUSTRIAL	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$	139.50	19	$ 2,650.50
1715	AMAZON MKTPL*ZH0SK8VZ3	amazon	2/13/2025	3/5/2025	$	138.96	20	$ 2,779.20
1716	IN *H & H SERVICE COMPANY	Greencheck	5/15/2025	6/12/2025	$	138.90	28	$ 3,889.20
1717	AUTOZONE #4756	C.C.C.	4/21/2025	5/5/2025	$	138.85	14	$ 1,943.90
1718	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1719	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1720	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1721	ULINE *SHIP SUPPLIES	Roof squeegees	4/4/2025	4/15/2025	$	138.38	11	$ 1,522.13
1722	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-01-23-25	1/15/2025	1/28/2025	$	138.28	13	$ 1,797.64
1723	UNITED ELECTRIC LANCAST	Jim Douts	6/11/2025	6/17/2025	$	138.22	6	$ 829.32
1724	WIND GAP ELECTRIC	Output center project support	2/14/2025	4/11/2025	$	138.03	56	$ 7,729.68
1725	HORWITH TRUCKS	Tom Piper 5/19/25	5/6/2025	5/21/2025	$	137.80	15	$ 2,067.00
1726	PAULB LITITZ	Batteries for small hammer drill	2/3/2025	2/11/2025	$	137.79	8	$ 1,102.32
1727	KUZAN'S TRUE VALUE HARDW	c.c.c.	1/25/2025	3/26/2025	$	137.76	60	$ 8,265.60
1728	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-04-11-25	4/3/2025	4/15/2025	$	137.69	12	$ 1,652.28
1729	R.J. WALKER CO	6.19.25 Report	6/6/2025	6/20/2025	$	137.60	14	$ 1,926.40
1730	CELLULAR ACCESSORIES FOR	cell phone holder and accessorie	5/29/2025	6/6/2025	$	136.92	8	$ 1,095.36
1731	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$	136.88	15	$ 2,053.20
1732	HARBOR FREIGHT TOOLS 684	report 2/27/25 Bressi	2/14/2025	3/12/2025	$	136.44	26	$ 3,547.44
1733	LINDE GAS & EQUIPMENT INC	Brian McCormick 4/30/2025	4/16/2025	4/30/2025	$	135.94	14	$ 1,903.16
1734	KAISER BROS CHRYSLER DODG	report 2/27/25 Bressi	2/13/2025	3/12/2025	$	135.93	27	$ 3,670.11
1735	COOPER ELEC BLOOMSBURG	Bloom	3/19/2025	4/7/2025	$	135.47	19	$ 2,573.93
1736	SYD-20	Materials	5/13/2025	5/22/2025	$	135.26	9	$ 1,217.34
1737	MILL SUPPLY INC	Mark Elias 2-7-2025	1/28/2025	2/7/2025	$	134.86	10	$ 1,348.60
1738	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	134.79	7	$ 943.53
1739	AMAZON MKTPL*ZC14X1Y80	report 2/11/25 Nyer	2/1/2025	2/11/2025	$	134.79	10	$ 1,347.90
1740	NAPA STORE 8010058	report 4/15/25 MVW	4/8/2025	4/15/2025	$	134.78	7	$ 943.46
1741	M GLOSSER AND SONS INC	13010297-60 MATERIAL	6/2/2025	6/13/2025	$	134.74	11	$ 1,482.14
1742	THE HOME DEPOT #4140	DER Materials	4/3/2025	4/27/2025	$	134.30	24	$ 3,223.20
1743	NAPA STORE 8010058	report 4/1/25 MVW	3/4/2025	4/1/2025	$	134.14	28	$ 3,755.92
1744	LOWES #00292*	Mcadoo Sub	2/25/2025	3/10/2025	$	133.88	13	$ 1,740.44
1745	THE HOME DEPOT #4113	material Hershey Viper	6/3/2025	6/9/2025	$	133.75	6	$ 802.50
1746	ALTEC INDUSTRIES ORACLE	report 6/24/25 Nyer	6/14/2025	6/25/2025	$	133.67	11	$ 1,470.37
1747	AMAZON MKTPL*FK9NF8G83	Amazon	3/14/2025	4/10/2025	$	133.51	27	$ 3,604.77
1748	AMZN MKTP US*ZD7FK2B80	janitorialrestock&stormroom data	1/9/2025	1/20/2025	$	133.38	11	$ 1,467.18
1749	KIMBALL MIDWEST PAYEEZY	report 1/2/25 Eckley	12/6/2024	1/3/2025	$	132.89	28	$ 3,720.92
1750	MATIRKO HARDWARE CO INC	C.C.C.	1/6/2025	3/26/2025	$	132.82	79	$ 10,492.78
1751	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	1/6/2025	2/11/2025	$	132.75	36	$ 4,779.00
1752	BEST BUY 00013953	LEH2ndflconf	2/4/2025	2/24/2025	$	132.49	20	$ 2,649.80
1753	LOWES #00292*	C.C.C.	1/14/2025	1/31/2025	$	132.31	17	$ 2,249.27
1754	TYNDALE CO INC	3703202	11/01/2024	11/27/2024	$	132.30	26	$ 3,439.80
1755	R.J. WALKER CO	6.19.25 Report	5/29/2025	6/20/2025	$	131.95	22	$ 2,902.90
1756	BERMAN TRUCK GROUP LEESPO	report 6/9/25 MVW	6/3/2025	6/9/2025	$	131.91	6	$ 791.46
1757	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	131.31	14	$ 1,838.34
1758	ALTEC INDUSTRIES, INC	report 5/6/25 Nyer	4/15/2025	5/8/2025	$	131.28	23	$ 3,019.44
1759	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/11/2025	4/30/2025	$	131.04	19	$ 2,489.76
1760	FASTSIGNS OF WILKES-BARRE	fast signs	4/22/2025	4/29/2025	$	131.02	7	$ 917.14
1761	ALTEC INDUSTRIES, INC	report 1/2/25 Nyer	12/17/2024	1/9/2025	$	130.96	23	$ 3,012.08
1762	WAWA 8043	Transportation Loaner Fuel	4/13/2025	5/5/2025	$	130.90	22	$ 2,879.80
1763	ALTEC INDUSTRIES, INC	report 3/11/25 Bachman	3/1/2025	3/14/2025	$	130.62	13	$ 1,698.06
1764	THE HOME DEPOT #4186	the home depot	1/7/2025	4/4/2025	$	130.52	87	$ 11,355.24
1765	ALTEC INDUSTRIES, INC	report 2/11/25 Nyer	2/4/2025	2/11/2025	$	130.20	7	$ 911.40
1766	safetygearpro.com	Prescription Safety glasses	5/1/2025	6/5/2025	$	130.00	35	$ 4,550.00
1767	NEED A PLACE TO GO	CC-Need a place to go	6/16/2025	6/20/2025	$	130.00	4	$ 520.00
1768	LOWES #01667*	2.20.25 Report	2/1/2025	2/24/2025	$	129.79	23	$ 2,985.17
1769	SHERWOOD TRUCKS	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	129.68	21	$ 2,723.28
1770	THE HOME DEPOT #4113	13010296 material	5/6/2025	5/23/2025	$	129.51	17	$ 2,201.67
1771	STAVER HYDRAULICS CO I	report 4/1/25 Bachman	3/19/2025	4/1/2025	$	129.32	13	$ 1,681.16
1772	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/11/2025	3/19/2025	$	129.13	36	$ 4,648.68
1773	NAPA STORE 8010058	report 2/27/25 MVW	2/13/2025	2/28/2025	$	129.12	15	$ 1,936.80
1774	KIMBALL MIDWEST PAYEEZY	report 6/9/25 Nyer	5/30/2025	6/9/2025	$	128.74	10	$ 1,287.40
1775	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/13/2025	6/25/2025	$	128.51	12	$ 1,542.12
1776	ZORO TOOLS INC	zoro.com	3/14/2025	4/11/2025	$	128.45	28	$ 3,596.60
1777	THE HOME DEPOT #4186	4.8.25 Report	3/31/2025	4/23/2025	$	128.28	23	$ 2,950.44
1778	AMAZON MKTPL*X46VD5YX3	Lehigh Presidents office	2/25/2025	5/5/2025	$	128.20	69	$ 8,845.80
1779	SID HARVEY #47	4.14.25 Report	4/8/2025	4/21/2025	$	127.60	13	$ 1,658.80
1780	AUTO PARTS OF SCRANTON	report 2/27/25 MVW	2/11/2025	2/28/2025	$	127.43	17	$ 2,166.31
1781	Avis	Training Mag Conference_VC	2/20/2025	5/31/2025	$	127.32	100	$ 12,732.00
1782	AMAZON RETA* QN5BR7K23	Ltn vault	3/30/2025	4/10/2025	$	127.18	11	$ 1,398.98
1783	HARBOR FREIGHT TOOLS 684	report 3/24/25 Bressi	3/12/2025	3/25/2025	$	127.16	13	$ 1,653.08
1784	AMAZON RETA* ZG9ZS9D60	Yatesville sub	1/23/2025	2/24/2025	$	127.16	32	$ 4,069.12
1785	THE HOME DEPOT #4131	Cocalico bay hoses	2/18/2025	2/25/2025	$	127.08	7	$ 889.56
1786	GRAINGER	report 1/28/25 Crofchick	1/15/2025	1/29/2025	$	126.60	14	$ 1,772.40
1787	LOWES #02763*	Lowe's	4/12/2025	6/2/2025	$	126.24	51	$ 6,438.24
1788	RILEY SALES, INC.	POC Louver and Training	3/3/2025	3/17/2025	$	125.95	14	$ 1,763.30
1789	AMAZON MKTPL*Z54IY3RH1	DER Materials	1/22/2025	1/28/2025	$	125.71	6	$ 754.26
1790	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/4/2025	4/15/2025	$	125.30	11	$ 1,378.30
1791	AMAZON MKTPL*WI7QC2AK3	Office Materials	4/29/2025	5/19/2025	$	125.24	20	$ 2,504.80
1792	LANCASTER STARTER & ALTE	Richard E Jones II	1/16/2025	2/4/2025	$	125.10	19	$ 2,376.90
1793	R.J. WALKER CO	2.7.25 Report	1/31/2025	2/14/2025	$	125.06	14	$ 1,750.84
1794	GRAYBAR ELECTRIC COMPANY	graybar	1/24/2025	2/13/2025	$	125.05	20	$ 2,501.00
1795	*FINANCE CHARGE* CASH ADV	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$	125.00	30	$ 3,750.00
1796	COOPER ELECTRIC SCRANTON	Suburban yard capital project	4/15/2025	4/29/2025	$	124.92	14	$ 1,748.88
1797	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/13/2025	6/25/2025	$	124.74	12	$ 1,496.88
1798	WILLIAMSPORT NOLAND CO	Noland	5/27/2025	6/26/2025	$	124.47	30	$ 3,734.10
1799	WILLIAMSPORT NOLAND CO	Noland	5/27/2025	6/26/2025	$	124.46	30	$ 3,733.80
1800	SUPPLYHOUSE.COM	Filters and Belts	4/8/2025	4/17/2025	$	124.36	9	$ 1,119.24
1801	EAST LAWN SUPPLY CO IN	Buxmont Water Heater Replacement	1/13/2025	2/11/2025	$	124.17	29	$ 3,600.93
1802	SNEE & SUNDAY CO	12443322 LTN SCR	5/5/2025	5/20/2025	$	123.99	15	$ 1,859.85
1803	AMAZON MKTPL*ZP7TE1LR2	Lehigh supplies and urinal scree	12/27/2024	2/11/2025	$	123.91	46	$ 5,699.86
1804	APR SUPPLY CO	C.C.C.	2/13/2025	3/7/2025	$	123.43	22	$ 2,715.46
1805	PENA PLAS COMPANY	13851884 Material	1/6/2025	1/13/2025	$	123.20	7	$ 862.40
1806	THE HOME DEPOT #4122	home depot	3/11/2025	3/17/2025	$	122.89	6	$ 737.34
1807	HOSE VALVE AND FITTING ST	report 5/13/25 Crofchick	5/5/2025	5/14/2025	$	122.82	9	$ 1,105.38
1808	LOWES #02763*	5.13.25 Report	4/27/2025	5/20/2025	$	122.39	23	$ 2,814.97
1809	THE HOME DEPOT #4113	concrete forklift ramp repair	6/5/2025	6/18/2025	$	122.31	13	$ 1,590.03
1810	COOPER ELECTRIC HAZLETON	cooper electric	4/8/2025	4/17/2025	$	122.28	9	$ 1,100.52
1811	SHERWOOD TRUCKS	report 4/22/25 Crofchick	4/14/2025	4/23/2025	$	122.07	9	$ 1,098.63

1812	WAREHOUSE BATTERY OUTLET	Bethlehem pumps repair /replace	5/13/2025	6/6/2025	$	121.98	24	$ 2,927.52
1813	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/22/2025	6/10/2025	$	121.98	19	$ 2,317.62
1814	AMAZON MKTPL*GD1Z18CK3	Tools for Apparatus Testing	3/6/2025	3/24/2025	$	121.90	18	$ 2,194.20
1815	HORWITH TRUCKS	report 5/19/25 Eckley	5/1/2025	5/21/2025	$	121.66	20	$ 2,433.20
1816	HORWITH TRUCKS	Tom Piper 5/1/25	4/14/2025	5/2/2025	$	121.66	18	$ 2,189.88
1817	SQ *STAHLNECKERS PORTABLE	CC-Stahlneckers Portable Toilets	5/18/2025	5/27/2025	$	121.51	9	$ 1,093.59
1818	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1819	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1820	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1821	UNITED REFRIG BR #17	Ice machine cleaning & filters	3/3/2025	3/14/2025	$	121.45	11	$ 1,335.92
1822	COOPER ELECTRIC BETHLEHEM	Lehigh CCC project /supplies	12/27/2024	2/11/2025	$	121.42	46	$ 5,585.32
1823	AMAZON MKTPL*R76YF4VM3	Tom Piper 3/14/25	3/10/2025	3/24/2025	$	121.30	14	$ 1,698.20
1824	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	121.03	7	$ 847.21
1825	PLATT ELECTRIC 800	January Receipts	12/27/2024	1/6/2025	$	120.98	10	$ 1,209.80
1826	THE HOME DEPOT #4118	5.2.25 Report	4/11/2025	5/5/2025	$	120.77	24	$ 2,898.48
1827	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-22-25	5/12/2025	5/22/2025	$	120.66	10	$ 1,206.60
1828	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-06-05-25	5/28/2025	6/10/2025	$	120.66	13	$ 1,568.58
1829	COOPER ELEC STROUDSBURG	Lakeville RIAB capital project	6/4/2025	6/17/2025	$	120.59	13	$ 1,567.67
1830	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	120.34	8	$ 962.72
1831	PAULS HDWE/GRDN CTR	material	5/20/2025	6/3/2025	$	120.31	14	$ 1,684.34
1832	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	120.00	14	$ 1,680.00
1833	BATTERY WAREHOUSE	C cure/istar panel batteries	2/11/2025	2/25/2025	$	120.00	14	$ 1,680.00
1834	AMAZON MKTPL*ZD3WB8JW0	amazon	1/7/2025	1/14/2025	$	119.82	7	$ 838.74
1835	PAUL B HARDWARE-MECHANIC	cody mummert	3/28/2025	4/15/2025	$	119.76	18	$ 2,155.68
1836	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/10/2025	2/6/2025	$	119.56	27	$ 3,228.12
1837	UNITED REFRIG BR #W1	5.27.25 Report	5/20/2025	5/27/2025	$	118.79	7	$ 831.53
1838	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	118.50	6	$ 711.00
1839	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1840	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1841	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1842	GETTYSBURGF	Flags	4/4/2025	4/14/2025	$	118.49	10	$ 1,184.93
1843	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/17/2025	3/10/2025	$	118.06	21	$ 2,479.26
1844	ULINE *SHIP SUPPLIES	Binsbootscrapper plumbing supply	1/25/2025	2/6/2025	$	118.00	12	$ 1,416.00
1845	GRAINGER	Grainger	07/24/2024	08/28/2024	$	117.93	35	$ 4,127.55
1846	TRACTOR-SUPPLY-CO #0683	report 1/2/25 Bressi	12/17/2024	1/3/2025	$	117.88	17	$ 2,003.96
1847	LOWES #00292*	lowes	12/14/2024	1/15/2025	$	117.79	32	$ 3,769.28
1848	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-03-07-25	2/25/2025	3/10/2025	$	117.71	13	$ 1,530.23
1849	AMAZON.COM*NN9YW4A42	report 5/28/25 Nyer	5/22/2025	5/29/2025	$	117.65	7	$ 823.55
1850	GIANT FLOOR AND WALL	1.24.25 Report	1/13/2025	1/30/2025	$	117.60	17	$ 1,999.20
1851	THE HOME DEPOT #4120	plumbing	4/4/2025	4/21/2025	$	117.48	17	$ 1,997.16
1852	ALTEC INDUSTRIES ORACLE	Richard E Jones II	5/28/2025	6/10/2025	$	117.39	13	$ 1,526.07
1853	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-22-25	5/12/2025	5/22/2025	$	117.27	10	$ 1,172.70
1854	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	117.01	14	$ 1,638.14
1855	AMAZON RETA* Y55K45KC3	Consumables	3/14/2025	3/18/2025	$	116.59	4	$ 466.36
1856	TST*CARUSOS FRUITVILLE	May safety meeting	5/27/2025	6/4/2025	$	116.53	8	$ 932.24
1857	NOLTS FACTORY WAREHOUSE	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$	116.36	11	$ 1,279.96
1858	KOCH 33 FORD	report 6/16/25 Bachman	4/24/2025	5/27/2025	$	116.08	33	$ 3,830.64
1859	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/19/2024	1/3/2025	$	116.07	15	$ 1,741.05
1860	ALTEC INDUSTRIES, INC	report 6/9/25 Bressi	6/2/2025	6/9/2025	$	116.06	7	$ 812.42
1861	MEIER SUPPLY CO #8	LACK 500 HVAC	6/4/2025	6/17/2025	$	115.86	13	$ 1,506.18
1862	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-04-01-25	3/26/2025	4/3/2025	$	115.62	8	$ 924.96
1863	SUPPLYHOUSE.COM	Crane and Space Sensors	3/27/2025	4/10/2025	$	115.60	14	$ 1,618.40
1864	ULINE *SHIP SUPPLIES	C.C.C.	4/12/2025	4/28/2025	$	115.58	16	$ 1,849.28
1865	WM SUPERCENTER #1886	4/30 Storm Event 13855076	4/30/2025	5/13/2025	$	115.54	13	$ 1,502.02
1866	MCMASTER-CARR	MIKE KLINGER 1/27/25	1/7/2025	1/27/2025	$	115.50	20	$ 2,310.00
1867	OLDE BARN EQUIPMENT	report 2/3/25 Bressi	1/16/2025	2/4/2025	$	115.07	19	$ 2,186.33
1868	AMAZON MKTPL*Z76VI1EL2	report 3/5/25 NYER	1/28/2025	3/7/2025	$	114.98	38	$ 4,369.24
1869	ALTEC INDUSTRIES, INC	report 2/13/25 Crofchick	1/31/2025	2/13/2025	$	114.75	13	$ 1,491.75
1870	HORWITH TRUCKS	Tom Piper 02/20/25	2/14/2025	2/24/2025	$	114.45	10	$ 1,144.50
1871	FREIGHTLINER OF LANCASTER	CRAIG STANLEY	2/19/2025	3/24/2025	$	114.24	33	$ 3,769.92
1872	FREIGHTLINER OF LANCASTER	CRAIG STANLEY	2/19/2025	3/24/2025	$	114.24	33	$ 3,769.92
1873	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/29/2025	2/6/2025	$	114.20	8	$ 913.60
1874	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/20/2024	1/15/2025	$	114.15	26	$ 2,967.90
1875	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/24/2025	4/30/2025	$	114.08	6	$ 684.48
1876	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-04-25-25	4/17/2025	4/28/2025	$	113.95	11	$ 1,253.45
1877	R.J. WALKER CO INC	5.2.25 Report	4/11/2025	5/5/2025	$	113.71	24	$ 2,729.04
1878	AMAZON MKTPL*NN6CN45S1	Lehigh upkeep	5/29/2025	6/6/2025	$	113.50	8	$ 908.00
1879	Amazon	Cut Season Materials	4/12/2025	4/27/2025	$	113.47	15	$ 1,702.05
1880	SP BULLETPOINT MOUNT	report 3/12/25 Bressi	3/6/2025	3/14/2025	$	112.98	8	$ 903.84
1881	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-01-31-25	1/22/2025	2/3/2025	$	112.84	12	$ 1,354.08
1882	ULINE *SHIP SUPPLIES	uline	5/9/2025	6/11/2025	$	112.67	33	$ 3,718.11
1883	HORWITH TRUCKS	Tom Piper 5/1/25	4/22/2025	5/2/2025	$	112.44	10	$ 1,124.40
1884	HORWITH TRUCKS	Tom Piper 5/19/25	4/29/2025	5/21/2025	$	112.44	22	$ 2,473.68
1885	GRAINGER	grainger	09/13/2024	10/01/2024	$	112.36	18	$ 2,022.48
1886	AMAZON MKTPL*A23XU5WH3	report 2/27/25 Nyer	2/23/2025	2/28/2025	$	112.32	5	$ 561.60
1887	AMAZON MKTPL*K32RL4OG3	Tools for Apparatus Testing	3/5/2025	3/24/2025	$	112.10	19	$ 2,129.90
1888	SCRANTON HEAVY DUTY TRUCK	report 2/13/25 Crofchick	1/29/2025	2/13/2025	$	112.06	15	$ 1,680.90
1889	CUMBERLAND TRUCK PARTS AL	report 6/16/25 Bachman	5/2/2025	5/27/2025	$	112.04	25	$ 2,801.00
1890	HAJOCA LANCASTER 10	Faucet for Mop room Lanc	2/19/2025	2/25/2025	$	111.93	6	$ 671.58
1891	ZORO TOOLS INC	emergency lights	3/20/2025	4/3/2025	$	111.78	14	$ 1,564.92
1892	TRACTOR SUPPLY #1403	C.C.C.	6/18/2025	6/30/2025	$	111.27	12	$ 1,335.24
1893	SUPPLYHOUSE.COM	supply house .com	1/24/2025	1/30/2025	$	111.08	6	$ 666.48
1894	SUPPLYHOUSE.COM	supply house .com	1/24/2025	1/30/2025	$	111.07	6	$ 666.42
1895	SUPPLYHOUSE.COM	supply house	4/2/2025	5/2/2025	$	110.65	30	$ 3,319.50
1896	R F FAGER COMPANY HARRI	annex water repairs	1/28/2025	2/11/2025	$	110.65	14	$ 1,549.10
1897	SUNOCO 8002706901	Meal / Fuel for truck 6674-4	1/4/2025	1/14/2025	$	110.31	10	$ 1,103.10
1898	AMZN MKTP US*Z56ZH5PR2	amazon	1/9/2025	1/14/2025	$	110.20	5	$ 551.00
1899	PEIRCE PHELPS-251	Compressor for BETSC	2/27/2025	3/17/2025	$	109.71	18	$ 1,974.78
1900	FREIGHTLINER OF LANCASTER	Richard E Jones II	12/17/2024	1/9/2025	$	109.61	23	$ 2,521.03
1901	PY *THE TRAILER SHOPPE	Justin Ferguson 4/29/25	4/23/2025	4/30/2025	$	109.38	7	$ 765.66
1902	SUNOCO 0804684900	7-Eleven Fuel $108.69	3/27/2025	5/2/2025	$	108.69	36	$ 3,912.84
1903	SCHAEDLER YESCO DISTRIBUT	13084900 supplies	3/25/2025	4/22/2025	$	107.97	28	$ 3,023.16
1904	UNITED REFRIG BR #W1	5.19.25 Report	5/14/2025	5/19/2025	$	107.21	5	$ 536.05
1905	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$	107.18	21	$ 2,250.78
1906	INDEPENDENCE FORD SERVICE	report 5/13/25 Bressi	5/5/2025	5/14/2025	$	107.10	9	$ 963.90
1907	NAPA STORE 8010058	report 4/1/25 MVW	3/4/2025	4/1/2025	$	107.05	28	$ 2,997.40
1908	AMZN MKTP US*ZE9KA2II0	Lehigh supplies and urinal scree	12/30/2024	2/11/2025	$	107.04	43	$ 4,602.72
1909	LOWES #02763*	3.10.25 Report	2/18/2025	3/14/2025	$	107.04	24	$ 2,568.96
1910	COOPER ELECTRIC HAZLETON	cooper electric	3/10/2025	3/25/2025	$	106.93	15	$ 1,603.95
1911	LOWES #00292*	lowes	1/3/2025	1/17/2025	$	106.91	14	$ 1,496.74
1912	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/9/2025	6/2/2025	$	106.90	24	$ 2,565.60

1913	ALTEC INDUSTRIES, INC	report 3/27/25 Nyer	3/24/2025	4/1/2025	$	106.71	8	$ 853.68
1914	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/3/2025	4/15/2025	$	106.71	12	$ 1,280.52
1915	HORWITH TRUCKS	report 4/27/25 Bachman	2/5/2025	3/4/2025	$	106.63	27	$ 2,879.01
1916	HORWITH TRUCKS	report 4/15/25 Bachman	4/9/2025	4/16/2025	$	106.63	7	$ 746.41
1917	THE HOME DEPOT #4140	the home depot	2/21/2025	4/4/2025	$	106.32	42	$ 4,465.44
1918	A & A AUTO PARTS ST 28	report 2/11/25 Bachman	1/27/2025	2/12/2025	$	106.26	16	$ 1,700.16
1919	ALTEC INDUSTRIES, INC	report 2/11/25 Bachman	1/16/2025	2/12/2025	$	106.02	27	$ 2,862.54
1920	WM SUPERCENTER #3634	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$	106.00	16	$ 1,696.00
1921	TEAM SUPPLY	Shenandoah sub BJO	3/18/2025	3/24/2025	$	105.99	6	$ 635.94
1922	PAUL B HARDWARE-MECHANIC	cody mummert	5/22/2025	6/17/2025	$	105.99	26	$ 2,755.74
1923	LOWES #01127*	POC Louver and Training	3/6/2025	3/17/2025	$	105.98	11	$ 1,165.78
1924	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	2/11/2025	3/11/2025	$	105.98	28	$ 2,967.44
1925	THE HOME DEPOT #4120	batteries	12/10/2024	1/10/2025	$	105.79	31	$ 3,279.49
1926	TST*CARUSOS FRUITVILLE	January safety meeting	1/22/2025	2/4/2025	$	105.69	13	$ 1,373.97
1927	LOWES #02763*	lowes	11/17/2024	1/21/2025	$	105.56	65	$ 6,861.40
1928	LOWES #02763*	1.2.25 Report	11/17/2024	1/31/2025	$	105.56	75	$ 7,917.00
1929	THE HOME DEPOT #4108	Material Needed for Job	9/26/2024	1/2/2025	$	105.32	98	$ 10,321.36
1930	SP J.L. MATTHEWS CO.	Bucket Tool Organizer	4/4/2025	4/11/2025	$	105.16	7	$ 736.12
1931	FACTORY MOTOR PARTS	report 1/14/25 MVW	1/6/2025	1/15/2025	$	105.13	9	$ 946.17
1932	COMMERCIAL DOOR - 12	Lezzer Commercial Door	3/17/2025	4/7/2025	$	105.05	21	$ 2,206.05
1933	GRAYBAR ELECTRIC	Wafer lights 120v	1/30/2025	2/11/2025	$	104.98	12	$ 1,259.76
1934	FISHER AUTO PARTS 150	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	104.94	16	$ 1,679.04
1935	LOWES #02763*	loews	11/29/2024	2/6/2025	$	104.94	69	$ 7,240.86
1936	PAULB LITITZ	Justin Ferguson 3/18/25 COL	3/10/2025	3/19/2025	$	104.91	9	$ 944.19
1937	JONES GM OFFICE AND SERVI	Richard E Jones II	12/30/2024	1/9/2025	$	104.73	10	$ 1,047.30
1938	AMAZON MKTPL*ZC5EV0D52	amazon	1/24/2025	3/11/2025	$	104.70	46	$ 4,816.20
1939	HORWITH TRUCKS	report 6/9/25 Eckley	6/2/2025	6/10/2025	$	104.51	8	$ 836.08
1940	SHERWOOD TRUCKS	report 6/9/25 Bressi	5/21/2025	6/9/2025	$	104.48	19	$ 1,985.12
1941	SHERWOOD TRUCKS	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	104.48	21	$ 2,194.08
1942	GRAYBAR ELECTRIC COMPANY	graybar	2/16/2025	2/26/2025	$	104.40	10	$ 1,044.00
1943	SHERWIN-WILLIAMS703820	Windsor Micro Market Project	4/25/2025	6/6/2025	$	103.93	42	$ 4,365.06
1944	GRAINGER	Material	4/1/2025	4/10/2025	$	103.80	9	$ 934.20
1945	COOPER ELECTRIC BETHLEHEM	DER Materials	1/23/2025	1/28/2025	$	103.74	5	$ 518.70
1946	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/16/2025	4/30/2025	$	103.73	14	$ 1,452.22
1947	ALTEC INDUSTRIES, INC	report 1/2/25 Nyer	12/28/2024	1/9/2025	$	103.60	12	$ 1,243.20
1948	MCMASTER-CARR	MIKE KLINGER 2/12/25	1/24/2025	2/18/2025	$	103.59	25	$ 2,589.75
1949	AMZN MKTP US*ZC1OM6X91	report 2/11/25 Nyer	1/31/2025	2/11/2025	$	103.49	11	$ 1,138.39
1950	LOWES #01934*	5.30.25 Report	5/14/2025	6/2/2025	$	103.29	19	$ 1,962.51
1951	GRAYBAR ELECTRIC COMPANY	January Receipts	1/8/2025	1/13/2025	$	103.07	5	$ 515.35
1952	NAPA STORE 8011393	report 2/3/25 MVW	1/24/2025	2/4/2025	$	102.70	11	$ 1,129.70
1953	AMAZON MKTPL*ZG1JQ3HS1	supplies	1/26/2025	1/31/2025	$	102.65	5	$ 513.25
1954	THE HOME DEPOT #6956	6.19.25 Report	6/2/2025	6/20/2025	$	102.64	18	$ 1,847.52
1955	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-31-25	1/24/2025	2/3/2025	$	102.56	10	$ 1,025.60
1956	LANCASTER STARTER & ALTE	Richard E Jones II	1/22/2025	2/4/2025	$	102.33	13	$ 1,330.29
1957	GILBOY FORD MERCURY INC	report 4/15/25 Bachman	3/25/2025	4/16/2025	$	102.03	22	$ 2,244.66
1958	NAPA AUTO PARTS	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$	101.73	9	$ 915.57
1959	PEIRCE PHELPS-251	Peirce Phelps	12/31/2024	1/31/2025	$	101.47	31	$ 3,145.57
1960	THE HOME DEPOT #4186	cleaners	3/21/2025	4/4/2025	$	101.14	14	$ 1,415.96
1961	AUTO PARTS OF SCRANTON	report 3/12/25 Crofchick	3/5/2025	3/14/2025	$	100.69	9	$ 906.21
1962	SHERWIN-WILLIAMS705641	Berwick CB Repair	6/4/2025	6/11/2025	$	100.64	7	$ 704.48
1963	THE HOME DEPOT #4131	Tools	2/11/2025	2/20/2025	$	100.58	9	$ 905.22
1964	THE HOME DEPOT #4186	1.21.25 Report	1/9/2025	1/31/2025	$	100.57	22	$ 2,212.54
1965	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1966	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1967	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1968	UNITED REFRIG BR #17	RTU Filters	3/28/2025	4/4/2025	$	100.43	7	$ 702.98
1969	DUNMORE LUMBER	3.14.25 Report	2/13/2025	3/17/2025	$	100.41	32	$ 3,213.12
1970	LOWES #02894*	Solar Farm	6/3/2025	6/19/2025	$	100.24	16	$ 1,603.84
1971	SUPPLYHOUSE.COM	R-134a Refrigerant	4/22/2025	6/3/2025	$	100.00	42	$ 4,200.00
1972	SKECHERS.COM #600	2.20.25 Report	2/12/2025	3/10/2025	$	100.00	26	$ 2,600.00
1973	SHERWOOD TRUCKS	report 6/3/25 Crofchick	5/23/2025	6/4/2025	$	99.92	12	$ 1,199.04
1974	AMAZON MKTPL*NB2Y029P2	amazon	5/1/2025	5/8/2025	$	99.90	7	$ 699.30
1975	AMAZON MKTPL*NB6HY19Y2	amazon	5/1/2025	5/8/2025	$	99.90	7	$ 699.30
1976	HORWITH TRUCKS	report 6/9/25 Eckley	6/2/2025	6/10/2025	$	99.85	8	$ 798.80
1977	AMAZON MKTPL*ZD9RJ6Q70	Toto batterieswashersmicleaning	1/10/2025	1/17/2025	$	99.81	7	$ 698.67
1978	THE HOME DEPOT 4113	chain blades and screws	5/21/2025	5/27/2025	$	99.52	6	$ 597.12
1979	KIMBALL MIDWEST PAYEEZY	report 4/8/25 Eckley	3/20/2025	4/8/2025	$	99.46	19	$ 1,889.74
1980	WAYTEK INC	Mark Elias 2-7-2025	1/3/2025	2/7/2025	$	99.46	35	$ 3,481.10
1981	LOWES #02763*	1.2.25 Report	12/1/2024	1/31/2025	$	99.46	61	$ 6,067.06
1982	TASCA FORD	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$	99.36	16	$ 1,589.76
1983	NOLT'S AUTO PARTS #7	Mark Elias 06-12-25	5/28/2025	6/15/2025	$	99.35	18	$ 1,788.30
1984	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-09-25	5/2/2025	5/14/2025	$	99.35	12	$ 1,192.20
1985	SHERWIN-WILLIAMS705440	sherwin williams	5/7/2025	5/21/2025	$	98.67	14	$ 1,381.38
1986	SNEE & SUNDAY CO	S&S Tools- SCR LTN	6/18/2025	6/24/2025	$	98.55	6	$ 591.30
1987	LOWES #00652*	Cragle 5-1-25	5/1/2025	6/6/2025	$	98.39	36	$ 3,542.04
1988	FASTENAL COMPANY 01PAHAR	LTN Ladders - Fasteners	6/11/2025	6/20/2025	$	98.33	9	$ 884.97
1989	MCMASTER-CARR	Richard E Jones II	2/7/2025	3/17/2025	$	98.08	38	$ 3,727.04
1990	LOWES #00292*	Field Mechanics Material	2/7/2025	2/20/2025	$	97.97	13	$ 1,273.61
1991	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 4/29/25	3/27/2025	4/30/2025	$	97.84	34	$ 3,326.56
1992	GRAYBAR ELECTRIC COMPANY	January Receipts	1/8/2025	1/13/2025	$	97.84	5	$ 489.20
1993	R.J. WALKER CO INC	4.14.25 Report	4/10/2025	4/21/2025	$	97.80	11	$ 1,075.80
1994	BASSLER EQUIPMENT CO.	4.11.25 Report	3/21/2025	5/21/2025	$	97.76	61	$ 5,963.36
1995	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/13/2025	6/25/2025	$	97.73	12	$ 1,172.76
1996	KELLEY BROTHERS LLC	1.24.25 Report	12/20/2024	1/30/2025	$	97.52	41	$ 3,998.32
1997	AMAZON MKTPL*781J81B33	Tools for Apparatus Testing	3/5/2025	3/24/2025	$	97.50	19	$ 1,852.50
1998	WWW.VEVOR.COM	2.20.25 Report	2/3/2025	2/24/2025	$	97.50	21	$ 2,047.50
1999	HELLER'S HOME AND HARDW	MIKE KLINGER 2/12/25	1/31/2025	2/18/2025	$	97.36	18	$ 1,752.48
2000	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-05-09-25	5/3/2025	5/14/2025	$	97.27	11	$ 1,069.97
2001	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$	97.16	17	$ 1,651.72
2002	BERGEYS WHOLESALE PARTS	Tom Piper 3/25/25	3/17/2025	3/27/2025	$	96.99	10	$ 969.90
2003	ZORO TOOLS INC	Storm room surge protectors	1/9/2025	1/17/2025	$	96.32	8	$ 770.56
2004	THE HOME DEPOT #4127	3.10.25 Report	3/3/2025	3/17/2025	$	96.16	14	$ 1,346.24
2005	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	96.13	8	$ 769.04
2006	LOWES #01667*	lowes	1/14/2025	1/31/2025	$	96.04	17	$ 1,632.68
2007	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	95.91	7	$ 671.37
2008	UNITED ELECTRIC LANCAST	Jim Douts	4/25/2025	5/9/2025	$	95.78	14	$ 1,340.92
2009	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	95.63	21	$ 2,008.23
2010	AMAZON MARK* NO4VD31F1	CC-Amazon: Phone Holders	6/20/2025	6/28/2025	$	95.30	8	$ 762.40
2011	CUMBERLAND TRUCK PARTS AL	report 4/1/25 Bachman	3/3/2025	4/1/2025	$	95.26	29	$ 2,762.54
2012	THE HOME DEPOT 4118	5.1.25 Report	4/29/2025	5/5/2025	$	95.12	6	$ 570.72
2013	SHERWOOD TRUCKS	report 3/12/25 MVW	2/25/2025	3/14/2025	$	95.06	17	$ 1,616.02

2014	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	95.00	12	$ 1,140.00
2015	ULINE *SHIP SUPPLIES	Jan supplies/cart/dock bulb	4/25/2025	5/5/2025	$	95.00	10	$ 950.00
2016	AMAZON RETA* 5I89L22H3	amazon	4/29/2025	5/8/2025	$	94.76	9	$ 852.84
2017	FACTORY MOTOR PARTS	report 6/9/25 MVW	6/4/2025	6/9/2025	$	94.76	5	$ 473.80
2018	LOWES #01127*	(roof)asphalt repair materials	4/2/2025	4/28/2025	$	94.75	26	$ 2,463.50
2019	ALTEC INDUSTRIES, INC	report 2/11/25 Bachman	1/11/2025	2/12/2025	$	94.56	32	$ 3,025.92
2020	ALTEC INDUSTRIES, INC	report 2/11/25 Bachman	1/3/2025	2/12/2025	$	94.56	40	$ 3,782.40
2021	SYD-03	CC-Schaedler yesco	6/24/2025	6/30/2025	$	94.39	6	$ 566.34
2022	ALTEC INDUSTRIES ORACLE	report 5/19/25 Eckley	5/8/2025	5/21/2025	$	94.29	13	$ 1,225.77
2023	ALTEC INDUSTRIES, INC	report 3/24/25 Eckley	2/27/2025	4/3/2025	$	93.95	35	$ 3,288.25
2024	NAPA STORE 8011393	report 5/13/25 MVW	5/8/2025	5/14/2025	$	93.95	6	$ 563.70
2025	HARBOR FREIGHT TOOLS3423	report 3/27/25 Nyer	3/22/2025	4/1/2025	$	93.79	10	$ 937.90
2026	AMAZON MKTPL*5P5D43P23	Amazon	3/31/2025	4/8/2025	$	93.39	8	$ 747.12
2027	SUPPLYHOUSE.COM	supply house .com	12/18/2024	1/6/2025	$	93.24	19	$ 1,771.56
2028	BERMAN TRUCK GROUP LEESPO	report 3/12/25 MVW	3/5/2025	3/14/2025	$	93.03	9	$ 837.27
2029	UNITED REFRIG BR #W1	Fuses and Motor	3/25/2025	3/31/2025	$	92.75	6	$ 556.50
2030	EBAY O*09-12714-93863	2.20.25 Report	2/15/2025	3/10/2025	$	92.52	23	$ 2,127.96
2031	J&N BEAVER MEADOWS	PPL Vehicle Expenses	2/18/2025	4/16/2025	$	92.40	57	$ 5,266.80
2032	PY *THE TRAILER SHOPPE	Justin Ferguson 02/06/2025	1/31/2025	2/7/2025	$	91.90	7	$ 643.30
2033	FISHER AUTO PARTS 150	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$	91.89	16	$ 1,470.24
2034	DIRLAM BROTHERS LUMBER C	Lakeville 88-2 RIAB	5/9/2025	5/27/2025	$	91.81	18	$ 1,652.58
2035	AMAZON MKTPL*P91SS2PL3	Yatesville sub	2/9/2025	2/24/2025	$	91.52	15	$ 1,372.80
2036	SP DOOR-PARTS.COM	garage door belts	5/20/2025	6/9/2025	$	91.42	20	$ 1,828.40
2037	FORESTRY SUPPLIERS INC	Forestry D Tape	4/18/2025	5/14/2025	$	91.37	26	$ 2,375.62
2038	COOPER ELECTRIC HAZLETON	cooper electric	1/8/2025	1/17/2025	$	91.29	9	$ 821.61
2039	BEST BUY 00003418	Paul Mcmynne	4/3/2025	4/10/2025	$	91.13	7	$ 637.91
2040	HORNUNGS ACE HARDWARE	Forklift Propane	6/12/2025	6/24/2025	$	90.64	12	$ 1,087.68
2041	THE HOME DEPOT #4120	batteries, hardware, fittings	2/18/2025	3/4/2025	$	90.59	14	$ 1,268.26
2042	SHERWOOD TRUCKS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	90.28	8	$ 722.24
2043	BOMARK INSTRUMENTS INC	Cragle Air Monitor	1/22/2025	3/7/2025	$	90.27	44	$ 3,971.88
2044	INDEPENDENCE FORD	report 1/2/25 Bressi	12/11/2024	1/3/2025	$	90.10	23	$ 2,072.30
2045	UNITED REFRIG BR #10	united refrigeration	4/8/2025	4/23/2025	$	89.96	15	$ 1,349.40
2046	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-05-22-25	5/14/2025	5/22/2025	$	89.32	8	$ 714.56
2047	SOI*SNAP-ON INDUSTRIAL	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	89.05	21	$ 1,870.05
2048	UNITED REFRIG BR #10	united refrigeration	4/4/2025	4/23/2025	$	88.67	19	$ 1,684.73
2049	COOPER ELECTRIC SCRANTON	5.2.25 Report	4/25/2025	5/5/2025	$	88.29	10	$ 882.90
2050	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/20/2025	4/4/2025	$	88.25	15	$ 1,323.75
2051	TEAM SUPPLY	team supply	1/16/2025	3/5/2025	$	88.14	48	$ 4,230.72
2052	LINDE GAS & EQUIPMENT INC	report 5/6/25 Nyer	4/29/2025	5/8/2025	$	87.95	9	$ 791.55
2053	ZORO TOOLS INC	stall mats, hvac+water filters	4/17/2025	5/5/2025	$	87.93	18	$ 1,582.74
2054	AMAZON MKTPL*ZG2O424G1	2.3.25 Report	1/23/2025	2/7/2025	$	87.92	15	$ 1,318.80
2055	SCHAEDLER YESCO HAZELTON	shaedler yesco	4/2/2025	4/11/2025	$	87.87	9	$ 790.83
2056	HARBOR FREIGHT TOOLS3603	4.8.25 Report	3/15/2025	4/23/2025	$	87.71	39	$ 3,420.69
2057	GRAYBAR ELECTRIC COMPANY	May Receipts	5/16/2025	5/22/2025	$	87.67	6	$ 526.02
2058	HORNUNGS ACE HARDWARE	Forklift Propane	5/20/2025	5/27/2025	$	87.53	7	$ 612.71
2059	TRACTOR SUPPLY #1403	report 3/24/25 Nyer	3/13/2025	3/24/2025	$	87.41	11	$ 961.51
2060	SHERWIN-WILLIAMS705138	sherwin williams	2/3/2025	3/10/2025	$	87.28	35	$ 3,054.80
2061	SUPPLYHOUSE.COM	POC Louver and Training	2/25/2025	3/17/2025	$	87.12	20	$ 1,742.40
2062	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	3/7/2025	4/16/2025	$	87.03	40	$ 3,481.20
2063	GRAINGER	Grainger PFE Tags	4/28/2025	6/26/2025	$	86.93	59	$ 5,128.87
2064	AMAZON MKTPL*Z77UO1GB0	Yatesville sub	2/4/2025	2/24/2025	$	86.92	20	$ 1,738.40
2065	AMAZON MKTPL*II0U733Y3	Windsor repairs /supplies	3/3/2025	4/11/2025	$	86.82	39	$ 3,385.98
2066	AMAZON.COM*NI4F24GT2	Quench &sink filters storm rm	5/5/2025	5/12/2025	$	86.74	7	$ 607.18
2067	NAPA STORE 8011393	report 5/6/25 MVW	4/28/2025	5/6/2025	$	86.70	8	$ 693.60
2068	PAULB LITITZ	Justin Ferguson 3/18/25 COL	3/13/2025	3/19/2025	$	86.61	6	$ 519.66
2069	SHERWOOD TRUCKS	report 5/20/25 MVW	5/13/2025	5/21/2025	$	86.21	8	$ 689.68
2070	ALTEC INDUSTRIES, INC	Tom Piper 3/25/25	3/17/2025	3/27/2025	$	86.20	10	$ 862.00
2071	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/7/2025	6/10/2025	$	86.19	34	$ 2,930.46
2072	AMAZON MARK* Q92NS9QK3	Office Materials	4/29/2025	5/19/2025	$	86.15	20	$ 1,723.00
2073		71532443	4/1/2025	5/30/2025	$	86.04	59	$ 5,076.36
2074	AMAZON.COM*ZC5763210	Label maker refills	1/30/2025	2/4/2025	$	85.92	5	$ 429.60
2075	LOWES #02566*	lowes	4/9/2025	4/15/2025	$	85.88	6	$ 515.28
2076	AUTO PARTS OF SCRANTON	report 6/3/25 Crofchick	5/22/2025	6/4/2025	$	85.73	13	$ 1,114.49
2077	ALTEC INDUSTRIES, INC	report 4/1/25 Bachman	3/15/2025	4/1/2025	$	85.68	17	$ 1,456.56
2078	TIME MANUFACTURING CO	report 6/3/25 Bressi	5/27/2025	6/3/2025	$	85.52	7	$ 598.64
2079	STAUFFERS OF KISSEL	Community Roots plants materials	10/18/2024	11/15/2024	$	85.46	28	$ 2,392.88
2080	UNITED REFRIG BR #10	Compressor for BETSC	2/25/2025	3/17/2025	$	85.44	20	$ 1,708.80
2081	HORWITH TRUCKS	Tom Piper 02/20/25	2/7/2025	2/24/2025	$	84.99	17	$ 1,444.83
2082	AMAZON MKTPL*BU50O2273	amazon	2/27/2025	3/5/2025	$	84.79	6	$ 508.74
2083	TEAM SUPPLY	team supply	5/13/2025	5/29/2025	$	84.66	16	$ 1,354.56
2084	AMAZON MKTPL*K54VC9K73	amazon	4/5/2025	4/11/2025	$	84.60	6	$ 507.60
2085	KRATZER HARDWARE 4988	MIKE KLINGER 4/14/25	3/11/2025	4/16/2025	$	84.59	36	$ 3,045.24
2086	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$	84.33	14	$ 1,180.62
2087	LOWES #00292*	lowes	3/19/2025	3/27/2025	$	84.19	8	$ 673.52
2088	FREIGHTLINER OF LANCASTER	craig stanley 2/18/25	1/13/2025	2/24/2025	$	83.94	42	$ 3,525.48
2089	SHERWOOD TRUCKS	report 2/27/25 MVW	2/12/2025	2/28/2025	$	83.68	16	$ 1,338.88
2090	ZORO TOOLS INC	Windsor Micro Market Project	5/7/2025	6/6/2025	$	83.51	30	$ 2,505.30
2091	COOPER ELECTRIC SCRANTON	3.17.25 Report	3/10/2025	3/17/2025	$	83.33	7	$ 583.31
2092	SNAVELY & DOSCH 186	CRAIG STANLEY	4/7/2025	4/28/2025	$	83.30	21	$ 1,749.30
2093	AMZN MKTP US*ZC8V47RU1	February Expenses	2/3/2025	2/28/2025	$	82.65	25	$ 2,066.25
2094	AMZN MKTP US*Z70P75QX0	Consumable	2/5/2025	2/24/2025	$	82.65	19	$ 1,570.35
2095	DUNMORE LUMBER	report 4/22/25 Crofchick	4/16/2025	4/23/2025	$	82.62	7	$ 578.34
2096	SP TABLECLOTHSFACTOR	Open Houses 2025	4/13/2025	6/2/2025	$	82.62	50	$ 4,131.00
2097	SP TABLECLOTHSFACTOR	Open Houses 2025	4/13/2025	6/2/2025	$	82.62	50	$ 4,131.00
2098	SP TABLECLOTHSFACTOR	Open Houses 2025	4/13/2025	6/2/2025	$	82.62	50	$ 4,131.00
2099	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	82.62	9	$ 743.58
2100	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$	82.56	8	$ 660.48
2101	GRAYBAR ELECTRIC COMPANY	January Receipts	1/23/2025	1/29/2025	$	82.22	6	$ 493.32
2102	PAULS HDWE/GRDN CTR	material	3/11/2025	5/20/2025	$	82.17	70	$ 5,751.90
2103	THE UPS STORE 5606	SEL RMA shipping	3/19/2025	3/24/2025	$	82.15	5	$ 410.75
2104	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	3/13/2025	4/16/2025	$	81.92	34	$ 2,785.28
2105	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	81.80	8	$ 654.40
2106	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	81.76	9	$ 735.84
2107	HARBOR FREIGHT TOOLS 140	C.C.C.	4/1/2025	4/28/2025	$	81.61	27	$ 2,203.47
2108	SAMCO'S MOTOR PARTS NAPA	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	81.61	14	$ 1,142.54
2109	ADVANCE AUTO PARTS #8697	report 6/16/25 Bachman	4/30/2025	5/27/2025	$	81.60	27	$ 2,203.20
2110	PY *PRIMO HOAGIES	April safety meeting	4/25/2025	5/5/2025	$	81.55	10	$ 815.50
2111	CYPHERS TRUCK PARTS	report 6/24/25 Eckley	6/17/2025	6/25/2025	$	81.25	8	$ 650.00
2112	HORNUNGS ACE HARDWARE	Forklift Propane	1/23/2025	1/27/2025	$	81.18	4	$ 324.72
2113	R F FAGER COMPANY HARRI	parts plumbing	5/28/2025	6/9/2025	$	81.14	12	$ 973.68
2114	WAWA 270	PPL Vehicle Expenses	2/16/2025	4/16/2025	$	81.00	59	$ 4,779.00

2115	NYES LANDSCAPE MULCH SALE	13084900 supplies	3/24/2025	4/22/2025	$ 80.56	29	$ 2,336.24
2116	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-04-01-25	3/25/2025	4/3/2025	$ 80.50	9	$ 724.50
2117	SCHAEDLER YESCO HAZELTON	C.C.C.	3/14/2025	5/5/2025	$ 80.49	52	$ 4,185.48
2118	PEIRCE PHELPS E STORE	Crankcase Heater	3/12/2025	4/7/2025	$ 80.41	26	$ 2,090.66
2119	ALTEC INDUSTRIES ORACLE	report 6/3/25 Bressi	5/17/2025	6/3/2025	$ 80.16	17	$ 1,362.72
2120	PY *THE TRAILER SHOPPE	Justin Ferguson 02/06/2025	1/30/2025	2/7/2025	$ 80.05	8	$ 640.40
2121	ZORO TOOLS INC	5.2.25 Report	4/22/2025	5/5/2025	$ 80.05	13	$ 1,040.65
2122	THE HOME DEPOT #4131	Soap dispenser & misc restock	1/23/2025	2/4/2025	$ 80.00	12	$ 960.00
2123	AMZN MKTP US*2K1BS44N3	report 2/27/25 Eckley	2/18/2025	2/28/2025	$ 79.90	10	$ 799.00
2124	STEELE'S HARDWARE-STR 1	report 6/24/25 Eckley	5/28/2025	6/25/2025	$ 79.48	28	$ 2,225.44
2125	THE HOME DEPOT #4186	water cooler walo	2/24/2025	4/23/2025	$ 79.47	58	$ 4,609.26
2126	ZIPS TRUCK EQUIPMENT INC	report 3/11/25 Bachman	2/25/2025	3/14/2025	$ 79.45	17	$ 1,350.65
2127	THE HOME DEPOT #4185	FRK GFI RECEP AND BLADES	2/19/2025	2/26/2025	$ 79.26	7	$ 554.82
2128	GRAINGER	Graingers	4/16/2025	4/29/2025	$ 79.00	13	$ 1,027.00
2129	COOPER ELECTRIC SCRANTON	2.14.25 Report	2/4/2025	2/18/2025	$ 78.80	14	$ 1,103.20
2130	AMAZON MKTPL*NI83J2792	Yatesville sub	5/7/2025	5/28/2025	$ 78.74	21	$ 1,653.54
2131	NOLT'S AUTO PARTS #7	Richard E Jones II	1/17/2025	2/4/2025	$ 78.61	18	$ 1,414.98
2132	KAISER BROS CHRYSLER DODG	report 4/22/25	4/11/2025	5/1/2025	$ 78.44	20	$ 1,568.80
2133	SNEE & SUNDAY CO	5.2.25 Report	4/28/2025	5/5/2025	$ 78.28	7	$ 547.96
2134	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$ 78.21	21	$ 1,642.41
2135	AMZN MKTP US*Z75JP42U2	DER Materials	1/31/2025	2/22/2025	$ 78.15	22	$ 1,719.30
2136	SID HARVEY #47	6.9.25 Report	5/30/2025	6/9/2025	$ 78.09	10	$ 780.90
2137	LOWES #02566*	lowes	6/3/2025	6/16/2025	$ 78.02	13	$ 1,014.26
2138	UNITED ELECTRIC LANCAST	colsc camera	12/17/2024	1/14/2025	$ 77.91	28	$ 2,181.48
2139	UTILMASTER/SPARTAN MOTORS	Richard E Jones II	2/21/2025	3/17/2025	$ 77.87	24	$ 1,868.88
2140	TRACTOR SUPPLY #1403	report 1/21/25 Nyer	1/16/2025	1/21/2025	$ 77.87	5	$ 389.35
2141	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/27/2024	1/15/2025	$ 76.99	19	$ 1,462.81
2142	KNAUSS & SON	Lehigh lock cores and keys	1/24/2025	2/11/2025	$ 76.75	18	$ 1,381.50
2143	SUPPLYHOUSE.COM	POC Louver and Training	2/24/2025	3/17/2025	$ 76.68	21	$ 1,610.28
2144	LOWES #02706*	C.C.C.	4/22/2025	5/8/2025	$ 76.34	16	$ 1,221.44
2145	AMAZON MKTPL*NB48G1181	LINEMAN COMPUTERS	5/4/2025	5/8/2025	$ 76.24	4	$ 304.96
2146	TRACTOR SUPPLY CO #1939	MIKE KLINGER 4/14/25	3/19/2025	4/16/2025	$ 76.22	28	$ 2,134.16
2147	AMZN MKTP US*ZC6410290	Label maker refills	1/30/2025	2/4/2025	$ 76.06	5	$ 380.30
2148	BLING-FURNITURESHOP.CO	material	12/23/2024	1/31/2025	$ 75.98	39	$ 2,963.22
2149	THE HOME DEPOT #4113	plug end/ buckets	12/27/2024	1/10/2025	$ 75.94	14	$ 1,063.16
2150	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/18/2025	4/1/2025	$ 75.79	14	$ 1,061.06
2151	HORWITH TRUCKS	report 5/19/25 Eckley	5/5/2025	5/21/2025	$ 75.72	16	$ 1,211.52
2152	WAWA 8240	Fuel	4/28/2025	6/25/2025	$ 75.69	58	$ 4,390.02
2153	CHAPMAN FORD OF LANCASTER	RAYMOND F MOLKENTHIN-02-20-25	2/7/2025	2/24/2025	$ 75.23	17	$ 1,278.91
2154	PAUL B HARDWARE-MECHANIC	shop	1/27/2025	2/13/2025	$ 75.22	17	$ 1,278.74
2155	LOWES #02223*	Osprey nest	2/21/2025	3/24/2025	$ 75.14	31	$ 2,329.34
2156	NEW HOLLAND AUTO FORD DOD	Richard E Jones II	12/13/2024	1/9/2025	$ 75.03	27	$ 2,025.81
2157	COOPER ELECTRIC SCRANTON	1.24.25 Report	1/13/2025	1/30/2025	$ 74.97	17	$ 1,274.49
2158	SP NITECORE STORE	report 6/17/25 Nyer	6/13/2025	6/19/2025	$ 74.95	6	$ 449.70
2159	NAPA STORE 8011393	report 2/27/25 MVW	2/14/2025	2/28/2025	$ 74.21	14	$ 1,038.94
2160	AUTOZONE #5877	MIKE KLINGER 3/10/25	2/27/2025	3/10/2025	$ 74.19	11	$ 816.09
2161	AMAZON MKTPL*MT7UJ0C03	report 3/24/25 Nyer	3/8/2025	3/24/2025	$ 74.19	16	$ 1,187.04
2162	LOWES #00292*	lowes	12/30/2024	1/6/2025	$ 74.16	7	$ 519.12
2163	INDEPENDENCE FORD	report 2/27/25 Bressi	2/14/2025	3/12/2025	$ 74.05	26	$ 1,925.30
2164	BRADY WORLDWIDE INC.	Suburban yard capital project	3/26/2025	4/1/2025	$ 74.04	6	$ 444.24
2165	BERMAN TRUCK GROUP LEESPO	report 5/13/25 MVW	5/2/2025	5/14/2025	$ 73.69	12	$ 884.28
2166	FREIGHTLINER OF LANCASTER	Richard E Jones II	1/15/2025	2/4/2025	$ 73.65	20	$ 1,473.00
2167	LANCASTER STARTER & ALTE	RAYMOND F MOLKENTHIN-05-15-25	5/6/2025	5/16/2025	$ 73.60	10	$ 736.00
2168	EBAY O*09-12785-72215	3.17.25 Report	3/4/2025	4/23/2025	$ 73.13	50	$ 3,656.50
2169	HOMEDEPOT.COM	Lehigh output center project	12/22/2024	2/11/2025	$ 73.11	51	$ 3,728.61
2170	LOWES #00292*	C.C.C.	3/25/2025	5/5/2025	$ 73.06	41	$ 2,995.46
2171	1000BULBS.COM	1000 bulbs	4/8/2025	4/29/2025	$ 73.03	21	$ 1,533.63
2172	LOWES #02223*	concrete forklift ramp repair	6/6/2025	6/18/2025	$ 72.95	12	$ 875.40
2173	ULINE *SHIP SUPPLIES	Binsbootscrapper plumbing supply	1/25/2025	2/6/2025	$ 72.90	12	$ 874.80
2174	HARBOR FREIGHT TOOLS 151	material	1/16/2025	1/31/2025	$ 72.86	15	$ 1,092.90
2175	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$ 72.85	9	$ 655.65
2176	STAPLES 00106344	2.7.25 Report	1/22/2025	2/7/2025	$ 72.72	16	$ 1,163.52
2177	AMAZON.COM*ZR72M6HH2	Storm 2024BK	12/6/2024	1/2/2025	$ 72.55	27	$ 1,958.85
2178	AMAZON MKTPL*LE68R0O13	report 2/27/25 Nyer	2/19/2025	2/28/2025	$ 72.51	9	$ 652.59
2179	ZORO TOOLS INC	Jan supplies/cart/dock bulb	4/24/2025	5/5/2025	$ 72.35	11	$ 795.85
2180	NAPA STORE 8061697	Tom Piper 02/06/25	1/30/2025	2/7/2025	$ 72.07	8	$ 576.56
2181	SQ *COLE'S HARDWARE INC.	Berwick CB Repair	6/4/2025	6/11/2025	$ 72.06	7	$ 504.42
2182	TRACTOR SUPPLY CO #1939	MIKE KLINGER 3/10/25	2/28/2025	3/10/2025	$ 72.03	10	$ 720.30
2183	GRAINGER	February receipts	1/28/2025	2/3/2025	$ 71.78	6	$ 430.68
2184	GOODSSTORE INC-EPHRATA	Replacement clocks	1/28/2025	2/4/2025	$ 71.55	7	$ 500.85
2185	COOPER ELECTRIC HAZLETON	cooper electric	1/30/2025	2/13/2025	$ 71.43	14	$ 1,000.02
2186	BEARING AND DRIVE SOLUTIO	bearing and drives	2/7/2025	3/5/2025	$ 71.39	26	$ 1,856.14
2187	NAPA STORE 8010058	report 1/7/25 MVW	12/11/2024	1/8/2025	$ 71.05	28	$ 1,989.40
2188	Franks Lock Service Inc	Keys for Trainees & Mechanics	3/25/2025	4/17/2025	$ 71.02	23	$ 1,633.46
2189	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$ 70.87	6	$ 425.22
2190	SHERWOOD TRUCKS	report 3/12/25 MVW	2/27/2025	3/14/2025	$ 70.85	15	$ 1,062.75
2191	SHERWOOD TRUCKS	report 5/13/25 Crofchick	5/6/2025	5/14/2025	$ 70.77	8	$ 566.16
2192	FISHER AUTO PARTS 150	MIKE KLINGER 6/19/25	6/3/2025	6/20/2025	$ 70.48	17	$ 1,198.16
2193	SHERWOOD TRUCKS	report 1/2/25 Crofchick	12/5/2024	1/9/2025	$ 70.38	35	$ 2,463.30
2194	THE HOME DEPOT #4140	LEHCAP1stFl	12/30/2024	1/21/2025	$ 70.27	22	$ 1,545.94
2195	NAPA STORE 8010058	report 4/1/25 MVW	3/20/2025	4/1/2025	$ 70.25	12	$ 843.00
2196	NOLT'S AUTO PARTS #7	Mark Elias 2-7-2025	1/8/2025	2/7/2025	$ 70.09	30	$ 2,102.70
2197	AUTO PARTS OF SCRANTON	report 6/3/25 Crofchick	5/22/2025	6/4/2025	$ 69.99	13	$ 909.87
2198	WILLIAMSIGNS LLC	WILLIAMS SIGNS LLC	4/22/2025	6/2/2025	$ 69.96	41	$ 2,868.36
2199	TURKEY HILL 0224	C.C.C.	2/19/2025	3/7/2025	$ 69.94	16	$ 1,119.04
2200	AMAZON MKTPL*NI3C98DL2	Lehigh Maintenance Expenses	5/6/2025	5/30/2025	$ 69.91	24	$ 1,677.84
2201	AMZN MKTP US*Z76HL6JM1	OHD button stations	2/5/2025	2/11/2025	$ 69.81	6	$ 418.86
2202	STEELE'S HARDWARE-STR 2	A/C Gilbert Sub	4/8/2025	4/22/2025	$ 69.72	14	$ 976.08
2203	FREIGHTLINER OF LANCASTER	CRAIG STANLEY	4/1/2025	4/28/2025	$ 69.63	27	$ 1,880.01
2204	STAPLES INC	Conference rms clipboard holders	4/8/2025	4/14/2025	$ 69.50	6	$ 417.00
2205	(PC) 0715 ALL PHASE	February receipts	2/21/2025	2/27/2025	$ 69.44	6	$ 416.64
2206	USA CLEAN BY JON-DON	Mark Elias 06-12-25	5/30/2025	6/15/2025	$ 69.27	16	$ 1,108.32
2207	AIT AUTOMOTIVE PARTS	report 4/1/25 Crofchick	3/18/2025	4/1/2025	$ 68.90	14	$ 964.60
2208	HORWITH TRUCKS	report 4/8/25 Eckley	3/13/2025	4/8/2025	$ 68.89	26	$ 1,791.14
2209	HARBOR FREIGHT TOOLS3343	C.C.C.	4/25/2025	5/8/2025	$ 68.89	13	$ 895.57
2210	AMZN MKTP US*Z55UK2NA1	Tom Piper 02/06/25	1/17/2025	2/7/2025	$ 68.89	21	$ 1,446.69
2211	ZORO TOOLS INC	Windsor Micro Market Project	5/8/2025	6/6/2025	$ 68.86	29	$ 1,996.94
2212	BATTERY WAREHOUSE	Mark Elias 4-14-2025	4/4/2025	4/16/2025	$ 68.85	12	$ 826.20
2213	DUNMORE LUMBER	dunmore lumber	1/24/2025	2/7/2025	$ 68.56	14	$ 959.84
2214	STAPLES 00110916	Restock,AJdesk,wallcalendar,wboa	1/14/2025	2/4/2025	$ 68.34	21	$ 1,435.14
2215	SHERWOOD TRUCKS	report 4/22/25 Crofchick	4/4/2025	4/23/2025	$ 68.27	19	$ 1,297.13

2216	SHERWOOD TRUCKS	report 5/13/25 MVW	4/29/2025	5/14/2025	$	68.20	15	$ 1,023.00
2217	ECK S GARAGE INC	report 1/21/25 Bressi	12/31/2024	1/29/2025	$	67.83	29	$ 1,967.07
2218	AMAZON MKTPL*T01A33413	Amazon	3/25/2025	4/10/2025	$	67.82	16	$ 1,085.12
2219	HOMEDEPOT.COM	Line Crew Material	2/26/2025	3/4/2025	$	67.80	6	$ 406.80
2220	PAULB LITITZ	Justin Ferguson 3/18/25 COL	2/12/2025	3/19/2025	$	67.80	35	$ 2,373.00
2221	LOWES #02763*	lowes	5/21/2025	6/3/2025	$	67.78	13	$ 881.14
2222	AMAZON RETA* UT2Y20C23	Tom Piper 5/1/25	4/14/2025	5/2/2025	$	67.54	18	$ 1,215.72
2223	ULINE *SHIP SUPPLIES	ULINE	1/4/2025	1/21/2025	$	67.50	17	$ 1,147.50
2224	COOPER ELECTRIC SCRANTON	6.9.25 Report	6/2/2025	6/9/2025	$	67.36	7	$ 471.52
2225	ALTEC INDUSTRIES, INC	Richard E Jones II	4/9/2025	4/22/2025	$	67.35	13	$ 875.55
2226	LOWES #02687*	materials	3/28/2025	4/3/2025	$	67.34	6	$ 404.04
2227	NATIONALFIR	Fire extinguisher parts	4/16/2025	4/28/2025	$	67.33	12	$ 807.96
2228	LOWES #00522*	Tools - HARSC dayroom needs	3/21/2025	4/3/2025	$	67.06	13	$ 871.78
2229	SYD-20	Yesco	6/9/2025	6/17/2025	$	66.98	8	$ 535.84
2230	ALTEC INDUSTRIES, INC	Richard E Jones II	1/30/2025	2/4/2025	$	66.96	5	$ 334.80
2231	KIMBALL MIDWEST PAYEEZY	report 6/9/25 Eckley	5/20/2025	6/10/2025	$	66.82	21	$ 1,403.22
2232	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-04-25-25	4/16/2025	4/28/2025	$	66.78	12	$ 801.36
2233	NAPA STORE 8011393	report 2/3/25 MVW	1/29/2025	2/4/2025	$	66.72	6	$ 400.32
2234	SHEETZ 2199	Fuel	5/13/2025	5/19/2025	$	66.70	6	$ 400.20
2235	NEW HOLLAND AUTO FORD DOD	Mark Elias3-18-2024	2/21/2025	3/19/2025	$	66.57	26	$ 1,730.82
2236	WM SUPERCENTER #2480	Service Center Supplies	1/15/2025	3/6/2025	$	66.40	50	$ 3,320.00
2237	FILTERBUY	3.10.25 Report	2/25/2025	3/14/2025	$	66.24	17	$ 1,126.08
2238	(PC) 2900 ALL PHASE	all phase	1/23/2025	3/5/2025	$	66.12	41	$ 2,710.92
2239	AMAZON MKTPL*NI1WC6UA2	Ltn WO 12454594	5/7/2025	5/28/2025	$	66.04	21	$ 1,386.84
2240	AMAZON.COM*NB84A5472	report 5/6/25 Nyer	4/26/2025	5/8/2025	$	66.01	12	$ 792.12
2241	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	3/11/2025	4/30/2025	$	65.90	50	$ 3,295.00
2242	THE UPS STORE 7216	SEL3620 Service Bulletin Recall	1/23/2025	1/31/2025	$	65.79	8	$ 526.32
2243	HORWITH TRUCKS	Tom Piper 4/3/25	3/19/2025	4/4/2025	$	65.79	16	$ 1,052.64
2244	AMAZON RETA* NW4J48ML1	Tom Piper 6/13/25	5/17/2025	6/15/2025	$	65.76	29	$ 1,907.04
2245	ZIPS TRUCK EQUIPMENT INC	report 1/2/25 Bachman	12/4/2024	1/3/2025	$	65.70	30	$ 1,971.00
2246	AMAZON MKTPL*0H6WN1BR3	3.6.25 Report	2/28/2025	3/7/2025	$	65.70	7	$ 459.90
2247	SHERWIN-WILLIAMS705942	Yellow safety paint for railing	3/24/2025	4/3/2025	$	65.67	10	$ 656.70
2248	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/24/2025	3/10/2025	$	65.59	14	$ 918.26
2249	ALTEC INDUSTRIES, INC	report 2/3/25 Eckley	1/15/2025	2/6/2025	$	65.52	22	$ 1,441.44
2250	REDNER'S QS #74 FUEL	Fuel for company car	12/18/2024	1/2/2025	$	65.27	15	$ 979.05
2251	BERGEYS TRUCK CENTER EPHR	Justin Ferguson 1/24/2025 COL	12/31/2024	1/27/2025	$	65.21	27	$ 1,760.67
2252	TIME MANUFACTURING CO	report 4/22/25	4/11/2025	5/1/2025	$	65.12	20	$ 1,302.40
2253	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2254	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2255	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2256	AMAZON.COM*9840M2643	Toilet paper Trash bags	3/5/2025	3/24/2025	$	65.04	19	$ 1,235.76
2257	MEIER SUPPLY CO #2	5.15.25 Report	5/8/2025	5/15/2025	$	64.92	7	$ 454.44
2258	NAPA STORE 8011393	report 6/3/25 MVW	5/29/2025	6/3/2025	$	64.81	5	$ 324.05
2259	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/28/2025	4/15/2025	$	64.69	18	$ 1,164.42
2260	PAULS HDWE/GRDN CTR	material	5/21/2025	6/3/2025	$	64.61	13	$ 839.93
2261	CHAPMAN FORD OF LANCASTER	CRAIG STANLEY	2/20/2025	3/24/2025	$	64.61	32	$ 2,067.52
2262	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/14/2025	3/25/2025	$	64.29	11	$ 707.19
2263	THE HOME DEPOT #4186	WALSANDBOX	2/11/2025	2/24/2025	$	64.28	13	$ 835.64
2264	ALTEC INDUSTRIES, INC	report 3/12/25 Crofchick	3/6/2025	3/14/2025	$	64.26	8	$ 514.08
2265	ZORO TOOLS INC	threshold for office space	5/19/2025	6/4/2025	$	64.23	16	$ 1,027.68
2266	ZORO TOOLS INC	Storm room surge protectors	1/13/2025	1/17/2025	$	64.21	4	$ 256.84
2267	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	4/5/2025	4/16/2025	$	64.19	11	$ 706.09
2268	UNITED REFRIG BR #10	united refrigeration	4/2/2025	4/23/2025	$	63.99	21	$ 1,343.79
2269	SQ *SMITH AIR CENTER, INC	5.30.25 Report	5/21/2025	6/2/2025	$	63.99	12	$ 767.88
2270	COLLIFLOWER INC HQ	Mark Elias3-18-2024	2/27/2025	3/19/2025	$	63.94	20	$ 1,278.80
2271	R G GROUP LANCASTER	Richard E Jones II	2/20/2025	3/17/2025	$	63.64	25	$ 1,591.00
2272	JAWORSKI SIGN COMPANY	5.2.25 Report	4/22/2025	5/5/2025	$	63.60	13	$ 826.80
2273	AMAZON RETA* NI6UR1652	Yatesville sub	5/6/2025	5/28/2025	$	63.59	22	$ 1,398.98
2274	NAPA STORE 8011393	report 3/12/25 MVW	3/6/2025	3/14/2025	$	63.58	8	$ 508.64
2275	THE HOME DEPOT #4113	hardware for meter cage	3/6/2025	3/24/2025	$	63.57	18	$ 1,144.26
2276	THE HOME DEPOT #4118	4.11.25 Report	4/2/2025	4/21/2025	$	63.57	19	$ 1,207.83
2277	THE HOME DEPOT #4131	materials	3/26/2025	4/3/2025	$	63.54	8	$ 508.32
2278	SHAFFER'S DO IT BEST	Materials	3/28/2025	5/5/2025	$	63.44	38	$ 2,410.72
2279	AMAZON MKTPL*7A0XF71A3	DER Materials	3/5/2025	3/15/2025	$	63.42	10	$ 634.20
2280	THE HOME DEPOT #4113	Mechanics - Material	6/18/2025	6/30/2025	$	63.41	12	$ 760.92
2281	PAULS HDWE/GRDN CTR	2.5.25 Report	1/24/2025	2/6/2025	$	63.11	13	$ 820.43
2282	NAPA STORE 8011393	report 2/27/25 MVW	2/4/2025	2/28/2025	$	63.06	24	$ 1,513.44
2283	THORNTONS #0155	Supply Chain Summit Expense Lane	4/17/2025	4/28/2025	$	62.96	11	$ 692.56
2284	HARBOR FREIGHT TOOLS 151	tool material windsor	1/27/2025	4/4/2025	$	62.94	67	$ 4,216.98
2285	FACTORY MOTOR PARTS	report 5/13/25 MVW	5/7/2025	5/14/2025	$	62.71	7	$ 438.97
2286	MEIER SUPPLY CO #4	Meier Supply	4/22/2025	5/8/2025	$	62.70	16	$ 1,003.20
2287	COOPER ELECTRIC HAZLETON	cooper electric	1/9/2025	1/17/2025	$	62.59	8	$ 500.72
2288	DUNKIN #354231 Q35	Breakfast Non-PUC reportable	12/6/2024	1/8/2025	$	62.45	33	$ 2,060.85
2289	AMAZON MKTPL*NB3UJ7KM0	Lehigh Maintenance Expenses	5/7/2025	5/30/2025	$	62.42	23	$ 1,435.66
2290	AMAZON MKTPL*NB4BH8UO0	Seed Spreader	5/7/2025	5/19/2025	$	62.08	12	$ 744.96
2291	LOWES #02894*	LEHinternroom	5/14/2025	5/20/2025	$	62.00	6	$ 372.00
2292	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/21/2025	4/4/2025	$	61.99	14	$ 867.86
2293	AMAZON MKTPL*ZD55G1EV2	1.9.25 Report	1/3/2025	1/14/2025	$	61.97	11	$ 681.67
2294	TOYOTALIFT NORTHEAST LLC	report 2/27/25 Bressi	2/12/2025	3/12/2025	$	61.96	28	$ 1,734.88
2295	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$	61.64	12	$ 739.68
2296	SUNOCO 0912555001	Hogans Alley May 2025	5/14/2025	6/19/2025	$	61.61	36	$ 2,217.96
2297	SUPPLYHOUSE.COM	supply house .com	2/7/2025	2/24/2025	$	61.54	17	$ 1,046.18
2298	AUTOZONE #1853	report 1/2/25 Bachman	12/12/2024	1/3/2025	$	61.47	22	$ 1,352.34
2299	SHERWOOD TRUCKS	report 4/22/25	3/10/2025	5/1/2025	$	61.47	52	$ 3,196.44
2300	SHERWOOD TRUCKS	report 1/2/25 Crofchick	12/5/2024	1/9/2025	$	61.47	35	$ 2,151.45
2301	TURNER CHEVROLET	Mark Elias 05-28-25	5/23/2025	6/4/2025	$	61.20	12	$ 734.40
2302	RENCO ACE HARDWARE	Renco Ace Hardware	2/26/2025	3/18/2025	$	61.20	20	$ 1,224.00
2303	ASSOCIATED TRUCK PARTS AL	report 3/11/25 Bachman	2/24/2025	3/14/2025	$	61.14	18	$ 1,100.52
2304	KIMBALL MIDWEST PAYEEZY	report 2/27/25 Eckley	2/14/2025	2/28/2025	$	61.09	14	$ 855.26
2305	FISHER AUTO PARTS 150	MIKE KLINGER 4/14/25	4/8/2025	4/16/2025	$	60.85	8	$ 486.80
2306	COOPER ELECTRIC SCRANTON	Suburban yard capital project	4/25/2025	5/5/2025	$	60.84	10	$ 608.40
2307	THE HOME DEPOT #4113	WO13905176 - PPL Crews	4/21/2025	5/13/2025	$	60.80	22	$ 1,337.60
2308	HORWITH TRUCKS	Tom Piper 5/19/25	4/29/2025	5/21/2025	$	60.80	22	$ 1,337.60
2309	AMAZON RETA* NA6114TY0	New Hire Training Material_VC	6/15/2025	6/20/2025	$	60.74	5	$ 303.70
2310	INDEPENDENCE FORD	report 2/3/25 Bressi	1/21/2025	2/4/2025	$	60.72	14	$ 850.08
2311	ACCUFORM.COM	Sinky sprinkler& FDC signs	4/15/2025	4/21/2025	$	60.59	6	$ 363.54
2312	7-ELEVEN 41266	Supply Chain Summit Expense Lane	4/14/2025	4/28/2025	$	60.46	14	$ 846.44
2313	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-22-25	5/16/2025	5/22/2025	$	60.26	6	$ 361.56
2314	UNITED REFRIG BR #17	Jim Douts	5/13/2025	5/21/2025	$	60.07	8	$ 480.56
2315	TOM HESSER CHEVROLET B	report 4/15/25 Crofchick	4/1/2025	4/15/2025	$	60.00	14	$ 840.00
2316	ALTEC INDUSTRIES, INC	MIKE KLINGER 3/10/25	3/1/2025	3/10/2025	$	59.97	9	$ 539.73

2317	COLLIFLOWER INC HQ	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$ 59.92	11	$ 659.12
2318	WAL-MART #2365	TRUCK HANDS FREE CELL PHONE	6/2/2025	6/11/2025	$ 59.89	9	$ 539.01
2319	ALTEC INDUSTRIES, INC	Justin Ferguson 1/24/2025 COL	1/3/2025	1/27/2025	$ 59.87	24	$ 1,436.88
2320	SUNOCO 0912555001	Hogans Alleys March Car Rental	3/31/2025	5/22/2025	$ 59.73	52	$ 3,105.96
2321	WAWA 8067	7136-02 Fuel	5/6/2025	5/22/2025	$ 59.63	16	$ 954.08
2322	BEARING AND DRIVE SOLUTIO	BDS	4/28/2025	5/21/2025	$ 59.53	23	$ 1,369.19
2323	AMAZON MKTPL*OG3G84ET3	Office Supplies	4/10/2025	4/22/2025	$ 59.50	12	$ 714.00
2324	AUTOZONE #5877	MIKE KLINGER 6/2/25	5/7/2025	6/2/2025	$ 59.34	26	$ 1,542.84
2325	TRACTOR SUPPLY #1403	Tractor Supply	4/10/2025	4/25/2025	$ 59.34	15	$ 890.10
2326	HARBOR FREIGHT TOOLS3330	report 4/1/25 Bachman	3/13/2025	4/1/2025	$ 59.32	19	$ 1,127.08
2327	TRACTOR SUPPLY CO #1939	MIKE KLINGER 2/12/25	1/31/2025	2/18/2025	$ 59.32	18	$ 1,067.76
2328	UTV INTERNATIONAL	report 5/20/25 Bressi	5/6/2025	5/21/2025	$ 59.24	15	$ 888.60
2329	UNITED ELECTRIC LANCAST	sinky gfci rec	4/10/2025	4/17/2025	$ 59.11	7	$ 413.77
2330	EBAY O*10-12507-27177	Windsor DCC desk repairs	12/27/2024	2/11/2025	$ 59.04	46	$ 2,715.84
2331	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-27-25	3/20/2025	3/27/2025	$ 58.96	7	$ 412.72
2332	NAPA STORE 8011393	report 5/13/25 MVW	4/29/2025	5/14/2025	$ 58.77	15	$ 881.55
2333	BERMAN TRUCK GROUP LEESPO	Justin Ferguson 4/29/25	4/8/2025	4/30/2025	$ 58.73	22	$ 1,292.06
2334	THE HOME DEPOT #4131	Soap dispenser & misc restock	1/23/2025	2/4/2025	$ 58.68	12	$ 704.16
2335	CUMBERLAND TRUCK PARTS AL	report 4/1/25 Bachman	3/17/2025	4/1/2025	$ 58.60	15	$ 879.00
2336	REDNER'S QK SHP #73	General Expenses	6/2/2025	6/11/2025	$ 58.53	9	$ 526.77
2337	Joes Kwik Mart	Mileage	4/11/2025	4/29/2025	$ 58.51	18	$ 1,053.18
2338	SHERWOOD TRUCKS	report 1/14/25 MVW	1/7/2025	1/15/2025	$ 58.51	8	$ 468.08
2339	FSP*MEADOW CONTAINER	meadows	3/9/2025	3/31/2025	$ 58.40	22	$ 1,284.80
2340	R.J. WALKER CO	2.7.25 Report	1/31/2025	2/14/2025	$ 58.32	14	$ 816.48
2341	STAPLES 00104372	daveler	2/12/2025	2/27/2025	$ 58.29	15	$ 874.35
2342	THE HOME DEPOT #4131	Liebert Units at LANSC	1/28/2025	2/11/2025	$ 58.24	14	$ 815.36
2343	EXXON EXXON #1006	General Expenses	4/14/2025	5/2/2025	$ 58.07	18	$ 1,045.26
2344	STEELE'S HARDWARE-STR 1	report 1/7/25 Eckley	12/18/2024	1/9/2025	$ 58.00	22	$ 1,276.00
2345	HARBOR FREIGHT TOOLS 151	3.10.25 Report	2/20/2025	3/14/2025	$ 57.81	22	$ 1,271.82
2346	NAPA AUTO PARTS	MIKE KLINGER 4/14/25	4/7/2025	4/16/2025	$ 57.80	9	$ 520.20
2347	THE HOME DEPOT #4186	LANSTORM	2/14/2025	2/25/2025	$ 57.68	11	$ 634.48
2348	CIOCCA CDJR DUNCANNON	MIKE KLINGER 4/14/25	3/28/2025	4/16/2025	$ 57.67	19	$ 1,095.73
2349	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-28-25	2/19/2025	3/4/2025	$ 57.66	13	$ 749.58
2350	EXXON SAI EXPRESS #1	7136-02 Fuel	5/16/2025	5/22/2025	$ 57.63	6	$ 345.78
2351	UNDER PRESSURE CONNECTION	under pressur connections	12/13/2024	1/14/2025	$ 57.45	32	$ 1,838.40
2352	AMAZON.COM*NZ6CV0A42	report 6/9/25 Eckley	5/16/2025	6/10/2025	$ 57.34	25	$ 1,433.50
2353	Stauffer Manufacturing Co.	71361294	05/08/2024	07/05/2024	$ 57.33	58	$ 3,325.14
2354	SHEETZ 0821 00008219	C.C.C.	2/19/2025	3/7/2025	$ 57.22	16	$ 915.52
2355	AUTOZONE #5877	MIKE KLINGER 2/12/25	2/5/2025	2/18/2025	$ 57.22	13	$ 743.86
2356	AUTOZONE #5877	MIKE KLINGER 4/14/25	4/8/2025	4/16/2025	$ 57.22	8	$ 457.76
2357	AUTOZONE #6433	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$ 57.22	9	$ 514.98
2358	ZORO TOOLS INC	Windsor Micro Market Project	5/7/2025	6/6/2025	$ 57.21	30	$ 1,716.30
2359	AMAZON.COM*9343U8LD3	Open Houses 2025	4/19/2025	6/2/2025	$ 57.21	44	$ 2,517.24
2360	AMAZON.COM*0960T0VM3	Open Houses 2025	4/21/2025	6/2/2025	$ 57.20	42	$ 2,402.40
2361	AMAZON.COM*PW1AI22M3	Open Houses 2025	4/20/2025	6/2/2025	$ 57.20	43	$ 2,459.60
2362	AMAZON.COM*4W0578U83	Open Houses 2025	4/16/2025	6/2/2025	$ 57.20	47	$ 2,688.40
2363	AMAZON MKTPL*NZ9ZY9B31	report 6/9/25 Nyer	5/23/2025	6/9/2025	$ 57.19	17	$ 972.23
2364	HARBOR FREIGHT TOOLS 140	Mark Elias 4-14-2025	3/23/2025	4/16/2025	$ 57.18	24	$ 1,372.32
2365	HORNUNGS ACE HARDWARE	Forklift Propane	3/25/2025	3/31/2025	$ 57.18	6	$ 343.08
2366	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/16/2025	5/29/2025	$ 57.17	13	$ 743.21
2367	LOWES #00292*	lowes	2/3/2025	2/13/2025	$ 57.12	10	$ 571.20
2368	AMAZON MKTPL*ZD3BO11O1	Tom Piper 1/21/25	1/12/2025	1/23/2025	$ 57.07	11	$ 627.77
2369	UNITED REFRIG BR #17	Ice machine cleaner	6/9/2025	6/17/2025	$ 56.84	8	$ 454.72
2370	Sunoco	Vehicle Gas Expense	2/25/2025	3/3/2025	$ 56.65	6	$ 339.90
2371	SCHAEDLER YESCO - ALLENTO	Material Needed for Job	9/26/2024	1/3/2025	$ 56.52	99	$ 5,595.48
2372	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/19/25	6/11/2025	6/20/2025	$ 56.48	9	$ 508.32
2373	LOWES #02687*	painting supplies	5/2/2025	5/20/2025	$ 56.42	18	$ 1,015.56
2374	WAWA 275	Hogans Alley May 2025	5/8/2025	6/19/2025	$ 56.34	42	$ 2,366.28
2375	THE HOME DEPOT #4127	POC Louver and Training	3/4/2025	3/17/2025	$ 56.23	13	$ 730.99
2376	GRAINGER	grainger	09/13/2024	10/01/2024	$ 56.18	18	$ 1,011.24
2377	GIANT FLOOR AND WALL	1.24.25 Report	1/16/2025	1/30/2025	$ 56.18	14	$ 786.52
2378	HOMEDEPOT.COM	LEOL RJ-45 connectors	3/17/2025	3/24/2025	$ 56.17	7	$ 393.19
2379	ALTEC INDUSTRIES, INC	report 2/27/25 Nyer	2/21/2025	2/28/2025	$ 56.07	7	$ 392.49
2380	BERGEYS TRUCK CENTER EPHR	Mark Elias 1-7-2025	12/12/2024	1/7/2025	$ 56.03	26	$ 1,456.78
2381	ASE SUPPLY/THERMO-BY-PRO	report 5/20/25 Bressi	5/5/2025	5/21/2025	$ 55.57	16	$ 889.12
2382	ULINE *SHIP SUPPLIES	Line paint wash bay signs	5/3/2025	5/12/2025	$ 55.50	9	$ 499.50
2383	NYCO CORPORATION	Tom Piper 1/21/25	1/6/2025	1/23/2025	$ 55.39	17	$ 941.63
2384	COOPER ELEC WILLIAMSPORT	Friedman	3/18/2025	4/7/2025	$ 55.34	20	$ 1,106.80
2385	HORWITH TRUCKS	report 5/20/25 Eckley	5/13/2025	5/21/2025	$ 55.22	8	$ 441.76
2386	SUNOCO 0912555001	Hogans Alley May 2025	5/29/2025	6/19/2025	$ 55.21	21	$ 1,159.41
2387	LOWES #02223*	plywood to sit salt bags on	2/10/2025	2/18/2025	$ 55.20	8	$ 441.60
2388	APR SUPPLY CO	pro press check valve	4/21/2025	5/5/2025	$ 55.18	14	$ 772.52
2389	SHERWIN-WILLIAMS705020	paint striper tip	5/2/2025	5/20/2025	$ 55.11	18	$ 991.98
2390	AMAZON MKTPL*ZP2EQ7O72	Lehigh Repairs / supplies	12/27/2024	6/6/2025	$ 55.06	161	$ 8,864.66
2391	Delaware Valley Power Quality Group, Inc.	DVPQ Seminar	4/3/2025	4/29/2025	$ 55.00	26	$ 1,430.00
2392	WAWA 275	Hogans Alley May 2025	5/6/2025	6/19/2025	$ 54.94	44	$ 2,417.36
2393	CAN DO CONVENIENCE	Hogans Alley May 2025	5/30/2025	6/19/2025	$ 54.94	20	$ 1,098.80
2394	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/6/2025	5/14/2025	$ 54.89	8	$ 439.12
2395	AMAZON.COM*ZG32W9TZ2	Cocalico AED batteries	1/15/2025	2/4/2025	$ 54.84	20	$ 1,096.80
2396	COOPER ELECTRIC BETHLEHEM	Walbert switch plate	4/17/2025	5/5/2025	$ 54.82	18	$ 986.76
2397	WAWA 270	Hogans Alley May 2025	5/13/2025	6/19/2025	$ 54.80	37	$ 2,027.60
2398	CONOCO - INTERSTATE CONOC	fuel	1/22/2025	2/17/2025	$ 54.71	26	$ 1,422.46
2399	WEIS MARKETS 202 GAS	General Expenses	12/11/2024	1/9/2025	$ 54.68	29	$ 1,585.72
2400	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	3/4/2025	3/10/2025	$ 54.59	6	$ 327.54
2401	ALTEC INDUSTRIES, INC	report 4/15/25 Nyer	4/2/2025	4/15/2025	$ 54.52	13	$ 708.76
2402	AMAZON MKTPL*Z76O65G71	2.10.25 Report	2/6/2025	2/14/2025	$ 54.51	8	$ 436.08
2403	Stauffer Manufacturing Co.	71387735	06/26/2024	08/23/2024	$ 54.48	58	$ 3,159.84
2404	Americhem International Inc.	W212758	11/04/2024	11/13/2024	$ 54.48	9	$ 490.32
2405	GIANT FUEL 6100	April Expenses	4/7/2025	5/5/2025	$ 54.24	28	$ 1,518.72
2406	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-28-25	2/24/2025	3/4/2025	$ 54.22	8	$ 433.76
2407	GRAINGER	Mark Elias 05-28-25	4/17/2025	5/30/2025	$ 54.17	43	$ 2,329.31
2408	GREENPOND NURSERY INC	screenings	4/29/2025	5/14/2025	$ 54.06	15	$ 810.90
2409	GREENPOND NURSERY INC	screenings	5/8/2025	5/22/2025	$ 54.06	14	$ 756.84
2410	HOMEDEPOT.COM	Yatesville sub	4/24/2025	5/6/2025	$ 54.03	12	$ 648.36
2411	STEELE'S HARDWARE-STR 1	Steele 6/13/25	6/13/2025	6/24/2025	$ 54.02	11	$ 594.22
2412	UNITED REFRIG BR #17	Liebert Units at LANSC	1/31/2025	2/11/2025	$ 53.98	11	$ 593.78
2413	TEAM SUPPLY	Team	5/1/2025	5/16/2025	$ 53.88	15	$ 808.20
2414	HORWITH TRUCKS	Tom Piper 6/13/25	6/3/2025	6/15/2025	$ 53.81	12	$ 645.72
2415	AMZN MKTP US*ZG8TS7QT0	report 1/28/25 Nyer	1/23/2025	1/30/2025	$ 53.79	7	$ 376.53
2416	THE HOME DEPOT #4171	1.22.25 Report	1/14/2025	1/22/2025	$ 53.20	8	$ 425.60
2417	SUNOCO 0912555001	Hogans Alley May 2025	5/26/2025	6/19/2025	$ 53.11	24	$ 1,274.64

2418	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	2/7/2025	3/19/2025	$	53.02	40	$ 2,120.80
2419	BEARING AND DRIVE SOLUTIO	bearing & drive solutions	2/6/2025	3/5/2025	$	53.00	27	$ 1,431.00
2420	BEARING AND DRIVE SOLUTIO	bearing & drive solutions	2/6/2025	3/5/2025	$	53.00	27	$ 1,431.00
2421	AMAZON MKTPL*OF6KM4T53	March Receipts	3/19/2025	3/25/2025	$	52.99	6	$ 317.94
2422	AMAZON MKTPL*N22VK5WL2	Yatesville sub	4/25/2025	5/6/2025	$	52.99	11	$ 582.89
2423	AMAZON.COM*5C71D1UF3	report 2/27/25 Eckley	2/18/2025	2/28/2025	$	52.95	10	$ 529.50
2424	LOWES #00292*	Logistic Worker Materials	2/7/2025	2/13/2025	$	52.92	6	$ 317.52
2425	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	52.83	8	$ 422.64
2426	WAL-MART #1510	Kentucky MA 10073512-005	1/5/2025	1/14/2025	$	52.75	9	$ 474.75
2427	SUNOCO 0912555001	Hogans Alley May 2025	5/12/2025	6/19/2025	$	52.69	38	$ 2,002.22
2428	LOVE'S #0370 OUTSIDE	Supply Chain Summit Expense Lane	4/17/2025	4/28/2025	$	52.67	11	$ 579.37
2429	FORD MOTOR COMPANY	Company EV charging	1/9/2025	2/10/2025	$	52.66	32	$ 1,685.12
2430	COOPER ELECTRIC SCRANTON	3.24.25 Report	3/20/2025	3/27/2025	$	52.63	7	$ 368.41
2431	CEDAR ST SUPPLY	cedar street supply	3/13/2025	3/19/2025	$	52.58	6	$ 315.48
2432	AMAZON.COM*ZD3GY39Q1	CC-Amazon-25	1/15/2025	2/26/2025	$	52.51	42	$ 2,205.42
2433	HORNUNGS ACE HARDWARE	Forklift Propane	1/16/2025	1/22/2025	$	52.40	6	$ 314.40
2434	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/13/2025	3/5/2025	$	52.15	20	$ 1,043.00
2435	WAWA 275	Hogans Alley May 2025	5/7/2025	6/19/2025	$	52.07	43	$ 2,239.01
2436	SUNOCO 0912555001	Hogans Alley May 2025	5/28/2025	6/19/2025	$	51.95	22	$ 1,142.90
2437	STTC #12 LANCASTER	RAYMOND F MOLKENTHIN-05-22-25	5/13/2025	5/22/2025	$	51.94	9	$ 467.46
2438	AMAZON MKTPL*1K95574K3	report 2/27/25 Nyer	2/23/2025	2/28/2025	$	51.91	5	$ 259.55
2439	G.R. MITCHELL, INC.	poly sealant, splitter, sprayer	4/29/2025	5/6/2025	$	51.89	7	$ 363.23
2440	FORD MOTOR COMPANY	Company Truck EV charging	5/7/2025	5/22/2025	$	51.89	15	$ 778.35
2441	HARBOR FREIGHT TOOLS 151	2.17.25 Report	2/6/2025	2/25/2025	$	51.89	19	$ 985.91
2442	SHEETZ 2558 00025585	Joel Eshbach 2-24-2025	2/19/2025	2/25/2025	$	51.85	6	$ 311.10
2443	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	51.80	9	$ 466.20
2444	BERMAN TRUCK GROUP LEESPO	report 4/22/25 MVW	4/14/2025	4/23/2025	$	51.80	9	$ 466.20
2445	PEIRCE PHELPS-251	Blower Motor and Board	5/14/2025	5/21/2025	$	51.57	7	$ 360.99
2446	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/15/2025	4/30/2025	$	51.41	15	$ 771.15
2447	SHEETZ 2206	Supply Chain Summit Expense Lane	4/14/2025	4/28/2025	$	51.35	14	$ 718.90
2448	GRAINGER	garage door pm supplies	4/10/2025	4/21/2025	$	51.26	11	$ 563.86
2449	ZORO TOOLS INC	Windsor Micro Market Project	5/7/2025	6/6/2025	$	51.14	30	$ 1,534.20
2450	UNITED ELECTRIC LANCAST	data to IT room	4/30/2025	5/5/2025	$	50.99	5	$ 254.95
2451	AMAZON MKTPL*NB8GR6Z62	Bins	4/27/2025	5/5/2025	$	50.86	8	$ 406.88
2452	THE HOME DEPOT #4131	tools	2/19/2025	2/25/2025	$	50.82	6	$ 304.92
2453	NYX*877-494-3833 EVGO SER	Electric Vehicle Charging	3/3/2025	4/16/2025	$	50.68	44	$ 2,229.92
2454	HORWITH TRUCKS	report 4/15/25 Bachman	4/7/2025	4/16/2025	$	50.64	9	$ 455.76
2455	STEELE'S HARDWARE-STR 1	Drill Bits / All thread	4/8/2025	4/22/2025	$	50.49	14	$ 706.86
2456	CHESTNUT HILL AUTO	Justin Ferguson 4/29/25	4/17/2025	4/30/2025	$	50.36	13	$ 654.68
2457	HORWITH TRUCKS	report 5/6/25 Eckley	4/11/2025	5/6/2025	$	50.32	25	$ 1,258.00
2458	ALTEC INDUSTRIES, INC	Mark Elias 05-28-25	4/15/2025	5/30/2025	$	50.31	45	$ 2,263.95
2459	EMEDCO	Line paint wash bay signs	4/26/2025	5/12/2025	$	50.21	16	$ 803.36
2460	EMEDCO	Cocalico wash bay signs	5/21/2025	5/28/2025	$	50.21	7	$ 351.47
2461	AUTO PARTS OF SCRANTON	report 1/2/25 Crofchick	12/2/2024	1/9/2025	$	50.01	38	$ 1,900.38
2462	EVGATEWAY	EV-truck Charging	2/23/2025	5/5/2025	$	50.00	71	$ 3,550.00
2463	Valero Gas Station	Vehicle Expense	1/27/2025	2/5/2025	$	50.00	9	$ 450.00
2464	LOWES #00292*	C.C.C.	1/26/2025	3/7/2025	$	49.99	40	$ 1,999.60
2465	LOWES #02566*	lowes	4/17/2025	5/6/2025	$	49.98	19	$ 949.62
2466	WILLOW STREET LIBERTY	Joel Eshbach 2-6-2025	1/30/2025	2/21/2025	$	49.96	22	$ 1,099.12
2467	FROMM ELECTRIC HONESDALE	Lakeville 88-2 RIAB	5/9/2025	5/27/2025	$	49.95	18	$ 899.10
2468	AMAZON.COM*ZC04Z7VJ0	Binsbootscrapper plumbing supply	1/28/2025	2/6/2025	$	49.82	9	$ 448.38
2469	AMAZON MKTPL*Z190H1F21	amazon	12/16/2024	1/14/2025	$	49.81	29	$ 1,444.49
2470	AMAZON.COM*Z713V68D1	MIKE KLINGER 3/10/25	2/7/2025	3/10/2025	$	49.81	31	$ 1,544.11
2471	AMAZON MKTPL*N24FM2ST2	4.28.25 Report	4/24/2025	4/29/2025	$	49.77	5	$ 248.85
2472	THE HOME DEPOT #6956	4.11.25 Report	4/2/2025	4/21/2025	$	49.74	19	$ 945.06
2473	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/3/2025	3/31/2025	$	49.61	28	$ 1,389.08
2474	EPSCO STROUDSBURG 477	4.11.25 Report	3/18/2025	4/21/2025	$	49.61	34	$ 1,686.74
2475	ROYAL FARMS #236	Hogans Alleys March Car Rental	3/24/2025	5/22/2025	$	49.52	59	$ 2,921.68
2476	CUMBERLAND TRUCK PARTS AL	report 3/11/25 Bachman	2/21/2025	3/14/2025	$	49.47	21	$ 1,038.87
2477	LOWES #02763*	4.8.25 Report	3/19/2025	4/23/2025	$	49.40	35	$ 1,729.00
2478	PILOT_00280	General Expenses	1/30/2025	2/24/2025	$	49.30	25	$ 1,232.50
2479	LOWES #02687*	materials	3/5/2025	3/14/2025	$	49.25	9	$ 443.25
2480	LOWES #01127*	materials	2/21/2025	2/27/2025	$	49.23	6	$ 295.38
2481	UNDER PRESSURE CONNECTION	report 3/24/25 Nyer	3/19/2025	3/24/2025	$	49.19	5	$ 245.95
2482	LOWES #02763*	3.10.25 Report	2/17/2025	3/14/2025	$	49.15	25	$ 1,228.75
2483	LOWE'S HOME CENTERS, LLC	3.17.25 Report	2/17/2025	4/23/2025	$	49.15	65	$ 3,194.75
2484	SUNOCO 0912555001	Hogans Alleys March Car Rental	3/28/2025	5/22/2025	$	49.11	55	$ 2,701.05
2485	LUK OIL	Hogans Alley May 2025	5/5/2025	6/19/2025	$	49.06	45	$ 2,207.70
2486	EXXON UNI-MART #342	Hogans Alleys March Car Rental	3/26/2025	5/22/2025	$	48.84	57	$ 2,783.88
2487	AMAZON MKTPL*2S0YV8WX3	report 5/6/25 Eckley	2/22/2025	5/6/2025	$	48.78	73	$ 3,560.94
2488	AMAZON MKTPL*NN7B52EQ1	Lehigh upkeep	5/28/2025	6/6/2025	$	48.75	9	$ 438.75
2489	TCC14743	Materials	1/27/2025	5/5/2025	$	48.75	98	$ 4,777.50
2490	AMAZON MKTPL*W610O8I43	amazon	2/14/2025	3/5/2025	$	48.74	19	$ 926.06
2491	THE HOME DEPOT #4131	channel locks, pry bar	5/8/2025	5/20/2025	$	48.70	12	$ 584.40
2492	MCMASTER-CARR	MIKE KLINGER 1/27/25	1/13/2025	1/27/2025	$	48.64	14	$ 680.96
2493	ZORO TOOLS INC	zoro	2/15/2025	3/5/2025	$	48.55	18	$ 873.90
2494	TEAM SUPPLY	team supply	4/24/2025	5/8/2025	$	48.52	14	$ 679.28
2495	AMZN MKTP US*ZC56J1JS1	Label maker refills	1/30/2025	2/4/2025	$	48.48	5	$ 242.40
2496	Chohan Food Mart	Vehicle Gas Expense	3/12/2025	3/18/2025	$	48.48	6	$ 290.88
2497	NAPA STORE 8011393	report 4/15/25 MVW	4/4/2025	4/15/2025	$	48.35	11	$ 531.85
2498	STAPLES INC	Storm room white board markers	2/21/2025	2/28/2025	$	48.28	7	$ 337.96
2499	ALTEC INDUSTRIES, INC	MIKE KLINGER 2/12/25	2/1/2025	2/18/2025	$	48.22	17	$ 819.74
2500	THE HOME DEPOT #6956	3.14.25 Report	3/3/2025	3/24/2025	$	47.92	21	$ 1,006.32
2501	SHEETZ 2668 00026682	Joel Eshbach 2-21-2025	2/13/2025	2/21/2025	$	47.89	8	$ 383.12
2502	GRAINGER	LEhkitsteamer	4/10/2025	4/23/2025	$	47.89	13	$ 622.57
2503	BEARING AND DRIVE SOLUTIO	bearing and drives	4/23/2025	4/29/2025	$	47.70	6	$ 286.20
2504	TRACTOR-SUPPLY-CO #0683	report 2/3/25 Bressi	1/30/2025	2/4/2025	$	47.69	5	$ 238.45
2505	RENCO ACE HARDWARE	report 3/24/25 Bressi	3/18/2025	3/25/2025	$	47.69	7	$ 333.83
2506	RENCO ACE HARDWARE	report 4/22/25	4/11/2025	5/1/2025	$	47.69	20	$ 953.80
2507	THE HOME DEPOT #4186	Home depot	12/30/2024	1/31/2025	$	47.66	32	$ 1,525.12
2508	PAULB LITITZ	Cocalico bay hoses	2/10/2025	2/25/2025	$	47.64	15	$ 714.60
2509	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	3/27/2025	4/16/2025	$	47.59	20	$ 951.80
2510	LOWES #01934*	5.2.25 Report	4/15/2025	5/5/2025	$	47.58	20	$ 951.60
2511	WAWA 8078	Joel Eshbach 2-21-2025	2/16/2025	2/21/2025	$	47.54	5	$ 237.70
2512	AMAZON RETA* NI8HQ1IK2	amazon	5/8/2025	6/11/2025	$	47.40	34	$ 1,611.60
2513	SHEETZ 2668 00026682	Joel Eshbach 2-14-2025	2/7/2025	2/21/2025	$	47.26	14	$ 661.64
2514	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	4/22/2025	5/14/2025	$	47.20	22	$ 1,038.29
2515	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	4/22/2025	5/14/2025	$	47.20	22	$ 1,038.29
2516	BRADY WORLDWIDE INC.	Lakeville RIAB capital project	6/4/2025	6/17/2025	$	47.09	13	$ 612.17
2517	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$	47.00	8	$ 376.00
2518	ROUTE 333 SUPPLIES LLC	13010296 materials	4/25/2025	5/5/2025	$	46.64	10	$ 466.40

2519	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/7/2025	5/14/2025	$	46.58	7	$ 326.06
2520	SUNOCO 0912555001	Hogans Alley May 2025	5/5/2025	6/19/2025	$	46.56	45	$ 2,095.20
2521	CYPHERS TRUCK PARTS	report 3/24/25 Eckley	3/13/2025	4/3/2025	$	46.53	21	$ 977.13
2522	LOWES #00242*	6.19.25 Report	5/28/2025	6/20/2025	$	46.50	23	$ 1,069.50
2523	SUPPLYHOUSE.COM	supply house .com	3/31/2025	4/29/2025	$	46.43	29	$ 1,346.47
2524	NORTHEAST TITLE & TAG - K	4.10.25 Report	4/4/2025	4/15/2025	$	46.35	11	$ 509.85
2525	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-10-25	1/30/2025	2/11/2025	$	45.99	12	$ 551.88
2526	ADVANCE AUTO PARTS #7204	Tom Piper 1/9/25	1/3/2025	1/10/2025	$	45.99	7	$ 321.93
2527	ADVANCE AUTO PARTS #7861	CRAIG STANLEY	3/6/2025	3/24/2025	$	45.99	18	$ 827.82
2528	STAPLES INC	Restock,AJdesk,wallcalendar,wboa	1/10/2025	2/4/2025	$	45.98	25	$ 1,149.50
2529	EBAY O*25-12495-20465	Windsor DCC desk repairs	12/29/2024	2/11/2025	$	45.95	44	$ 2,021.80
2530	EMEDCO	Sinky sprinkler& FDC signs	4/17/2025	4/21/2025	$	45.65	4	$ 182.60
2531	COOPER ELEC WILLIAMSPORT	Friedman	4/29/2025	5/21/2025	$	45.52	22	$ 1,001.44
2532	SHEETZ 2421 00024216	Joel Eshbach 2-11-2025	2/3/2025	2/21/2025	$	45.49	18	$ 818.82
2533	LOWES #02763*	3.19.25 Report	3/8/2025	4/23/2025	$	45.18	46	$ 2,078.28
2534	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$	45.04	22	$ 990.88
2535	THE HOME DEPOT #4131	Liebert Units at LANSC	1/30/2025	2/11/2025	$	45.04	12	$ 540.48
2536	GOODSSTORE INC-EPHRATA	Replacement clocks	1/28/2025	2/4/2025	$	45.00	7	$ 315.00
2537	NAPA STORE 8010058	report 4/8/25 MVW	3/28/2025	4/10/2025	$	45.00	13	$ 585.00
2538	TESLA SUPERCHARGER US	EV Truck charging 7489	2/4/2025	4/15/2025	$	44.85	70	$ 3,139.50
2539	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2540	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2541	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2542	UNITED REFRIG BR #17	RTU pan treatment	3/18/2025	3/24/2025	$	44.78	6	$ 268.65
2543	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$	44.74	16	$ 715.84
2544	NAPA STORE 8011393	report 5/6/25 MVW	4/29/2025	5/6/2025	$	44.54	7	$ 311.78
2545	NAPA STORE 8011393	report 5/20/25 MVW	5/13/2025	5/21/2025	$	44.54	8	$ 356.32
2546	AMAZON MKTPL*1E4VB2KY3	Yatesville sub	4/25/2025	5/6/2025	$	44.49	11	$ 489.39
2547	LOWES #00522*	material	5/9/2025	5/15/2025	$	44.48	6	$ 266.88
2548	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	4/10/2025	4/30/2025	$	44.48	20	$ 889.60
2549	THE HOME DEPOT #4158	Home depot	4/8/2025	4/29/2025	$	44.44	21	$ 933.24
2550	LOWES #02687*	drano resupply	5/27/2025	6/17/2025	$	44.39	21	$ 932.19
2551	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	44.24	6	$ 265.44
2552	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	44.24	6	$ 265.44
2553	BATTERY WAREHOUSE	AED Batteries	2/5/2025	2/11/2025	$	44.24	6	$ 265.44
2554	AMAZON MKTPL*0U7679XS3	Amazon	3/24/2025	4/10/2025	$	44.23	17	$ 751.91
2555	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/4/2025	3/31/2025	$	44.03	27	$ 1,188.81
2556	HORWITH TRUCKS	report 4/22/25 Bachman	4/14/2025	4/22/2025	$	43.95	8	$ 351.60
2557	FORD MOTOR COMPANY	EV Charging - Feb 2025	2/19/2025	3/7/2025	$	43.90	16	$ 702.40
2558	SYD-25	Yatesville sub	5/19/2025	5/28/2025	$	43.83	9	$ 394.47
2559	THE HOME DEPOT #4186	cleaning supplies	5/12/2025	5/20/2025	$	43.68	8	$ 349.44
2560	A 1 LOCK SAFE LLC	6.19.25 Report	5/16/2025	6/20/2025	$	43.67	35	$ 1,528.45
2561	GRAINGER	materials	3/14/2025	3/24/2025	$	43.66	10	$ 436.60
2562	UNITED REFRIG BR #10	R-134a Refrigerant	5/22/2025	6/3/2025	$	43.66	12	$ 523.92
2563	DUNMORE LUMBER	Scranton LTN Tools	3/25/2025	4/1/2025	$	43.63	7	$ 305.41
2564	STEELE'S HARDWARE-STR 1	Misc Consumable tools	4/15/2025	4/23/2025	$	43.60	8	$ 348.80
2565	LUKOIL 69238	Joel Eshbach 2-21-2025	2/17/2025	2/21/2025	$	43.58	4	$ 174.32
2566	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/7/2025	3/25/2025	$	43.45	18	$ 782.10
2567	AMAZON.COM*ZL1S450K1	report 1/2/25 Eckley	12/4/2024	1/3/2025	$	43.45	30	$ 1,303.50
2568	AMAZON MKTPL*726635W23	report 4/8/25 Eckley	4/1/2025	4/8/2025	$	43.44	7	$ 304.08
2569	LOWES #00292*	C.C.C.	1/8/2025	1/31/2025	$	43.42	23	$ 998.66
2570	TRACTOR SUPPLY #783	Line truck water tank parts	1/14/2025	1/22/2025	$	43.42	8	$ 347.36
2571	NYX*877-494-3833 EVGO SER	EV Charge Expenses May	4/30/2025	6/12/2025	$	43.33	43	$ 1,863.19
2572	SHELL OIL10059065010	General Expenses	5/16/2025	6/12/2025	$	43.30	27	$ 1,169.10
2573	AMZN MKTP US*ZC1G38XG0	Lehigh CCC project	1/28/2025	4/11/2025	$	43.20	73	$ 3,153.60
2574	UNITED REFRIG BR #17	Electric Heater	3/17/2025	3/31/2025	$	42.97	14	$ 601.58
2575	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	1/6/2025	1/15/2025	$	42.92	9	$ 386.28
2576	HORWITH TRUCKS	Tom Piper 5/1/25	4/16/2025	5/2/2025	$	42.80	16	$ 684.80
2577	LOWES #00242*	12455643 - LTN Upgrade	1/21/2025	2/20/2025	$	42.66	30	$ 1,279.80
2578	RE MICHEL #032	6.9.25 Report	5/30/2025	6/9/2025	$	42.62	10	$ 426.20
2579	SUPPLYHOUSE.COM	Compressor for BETSC	2/25/2025	3/17/2025	$	42.61	20	$ 852.20
2580	SUPPLYHOUSE.COM	Compressor for BETSC	2/25/2025	3/17/2025	$	42.61	20	$ 852.20
2581	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	6/3/2025	6/30/2025	$	42.48	27	$ 1,146.96
2582	WWW.GOLIGHT.COM	Mark Elias 06-12-25	5/29/2025	6/15/2025	$	42.43	17	$ 721.31
2583	BATTERY WAREHOUSE	D batteries for dispensers	3/19/2025	3/24/2025	$	42.40	5	$ 212.00
2584	DIRLAM BROTHERS LUMBER C	Dirlam Bros Lumber Co.	5/14/2025	6/5/2025	$	42.39	22	$ 932.58
2585	AMAZON MKTPL*CD4PE74T3	report 3/24/25 Nyer	3/8/2025	3/24/2025	$	42.39	16	$ 678.24
2586	BEST BUY 00013953	LEHseccom	5/7/2025	5/20/2025	$	42.38	13	$ 550.94
2587	AMAZON MKTPL*IA20F4KB3	Office Supplies	4/10/2025	4/22/2025	$	42.38	12	$ 508.56
2588	CARQUEST 1259	C.C.C.	4/21/2025	5/8/2025	$	42.36	17	$ 720.12
2589	PAUL B HARDWARE-MECHANIC	shop	2/20/2025	3/14/2025	$	42.35	22	$ 931.70
2590	GRAINGER	grainger	09/13/2024	10/01/2024	$	42.14	18	$ 758.52
2591	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/22/2025	4/30/2025	$	42.08	8	$ 336.64
2592	FISHER AUTO PARTS 150	MIKE KLINGER 6/2/25	4/25/2025	6/2/2025	$	42.08	38	$ 1,599.04
2593	ALTEC INDUSTRIES, INC	Mark Elias 1-7-2025	12/3/2024	1/7/2025	$	42.05	35	$ 1,471.75
2594	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/23/2025	2/6/2025	$	41.88	14	$ 586.32
2595	COOPER ELECTRIC SCRANTON	2.7.25 Report	2/3/2025	2/14/2025	$	41.88	11	$ 460.68
2596	NAPA STORE 8011393	report 3/24/25 Bressi	3/11/2025	3/25/2025	$	41.87	14	$ 586.18
2597	AMAZON MKTPL*U61558LS3	Tom Piper 3/14/25	2/24/2025	3/24/2025	$	41.82	28	$ 1,170.96
2598	NAPA STORE 8010058	report 6/17/25 MVW	6/9/2025	6/17/2025	$	41.78	8	$ 334.24
2599	LOWES #00292*	C.C.C.	1/22/2025	3/7/2025	$	41.66	44	$ 1,833.04
2600	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/2/2025	4/15/2025	$	41.54	13	$ 540.02
2601	FORD MOTOR COMPANY	EV Charge	4/17/2025	5/5/2025	$	41.53	18	$ 747.54
2602	SQ *WES TECH SERVICES, LL	report 6/24/25 Eckley	6/12/2025	6/25/2025	$	41.50	13	$ 539.50
2603	KEN POLLOCK AUTO GROUP	report 5/20/25 Bressi	5/6/2025	5/21/2025	$	41.38	15	$ 620.70
2604	ULINE *SHIP SUPPLIES	report 3/12/25 Bressi	3/6/2025	3/14/2025	$	41.34	8	$ 330.72
2605	APR SUPPLY CO	13084900 supplies	3/25/2025	4/22/2025	$	41.33	28	$ 1,157.24
2606	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/31/2025	4/15/2025	$	41.31	15	$ 619.65
2607	HELLER'S HOME AND HARDW	MIKE KLINGER 3/10/25	2/26/2025	3/10/2025	$	41.30	12	$ 495.60
2608	AMAZON.COM*ZG2R238A0	report 2/3/25 Eckley	1/22/2025	2/6/2025	$	41.28	15	$ 619.20
2609	FORD MOTOR COMPANY	Company Truck EV charging	4/2/2025	5/22/2025	$	41.23	50	$ 2,061.50
2610	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/13/2024	1/3/2025	$	41.19	21	$ 864.99
2611	NYX*877-494-3833 EVGO SER	Company EV charging	1/17/2025	2/10/2025	$	41.19	24	$ 988.56
2612	HAJOCA HAZLETON 29	hajoca	6/4/2025	6/16/2025	$	41.09	12	$ 493.08
2613	DEWALD & LENGLE HARDWARE	c.c.c.	1/30/2025	3/26/2025	$	41.02	55	$ 2,256.10
2614	TESLA SUPERCHARGER US	EV-truck Charging	4/14/2025	5/5/2025	$	40.95	21	$ 859.95
2615	AMZN MKTP US*Z79X98QM2	report 2/11/25 Nyer	1/30/2025	2/11/2025	$	40.86	12	$ 490.32
2616	ADVANCE AUTO PARTS #8697	report 4/15/25 Bachman	4/10/2025	4/16/2025	$	40.80	6	$ 244.80
2617	ADVANCE AUTO PARTS #8154	Justin Ferguson 1/24/2025 COL	1/2/2025	1/27/2025	$	40.80	25	$ 1,020.00
2618	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-10-25	1/29/2025	2/11/2025	$	40.80	13	$ 530.40
2619	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	40.72	13	$ 529.36

2620	THE HOME DEPOT #4186	Home depot	12/18/2024	1/8/2025	$	40.70	21	$ 854.70
2621	HARBOR FREIGHT TOOLS3603	2.20.25 Report	2/2/2025	2/24/2025	$	40.62	22	$ 893.64
2622	FOX LEDGE INC	report 5/19/25 Eckley	5/2/2025	5/21/2025	$	40.60	19	$ 771.40
2623	FISHER AUTO PARTS 150	MIKE KLINGER 1/27/25	1/14/2025	1/27/2025	$	40.59	13	$ 527.67
2624	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/12/2025	6/2/2025	$	40.58	21	$ 852.18
2625	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	40.48	13	$ 526.24
2626	NYES LANDSCAPE MULCH SALE	13010296 materials	4/25/2025	5/5/2025	$	40.28	10	$ 402.80
2627	FORD MOTOR COMPANY	Company Truck EV charging	4/11/2025	5/22/2025	$	40.28	41	$ 1,651.48
2628	BROWN-DAUB DODGE	report 1/2/25 Bachman	12/12/2024	1/3/2025	$	40.27	22	$ 885.94
2629	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	3/14/2025	4/30/2025	$	40.27	47	$ 1,892.69
2630	AMAZON MKTPL*E69R29JH3	amazon	2/28/2025	3/7/2025	$	40.26	7	$ 281.82
2631	HARBOR FREIGHT TOOLS3423	harbor freight	5/29/2025	6/9/2025	$	40.26	11	$ 442.86
2632	ZORO TOOLS INC	2.14.25 Report	2/4/2025	2/18/2025	$	40.26	14	$ 563.64
2633	TURNER CHEVROLET	Mark Elias 05-28-25	5/9/2025	6/4/2025	$	40.24	26	$ 1,046.24
2634	SCRANTON HEAVY DUTY TRUCK	report 3/24/25 Crofchick	3/17/2025	3/25/2025	$	40.17	8	$ 321.36
2635	AMAZON.COM*N63JX3EX2	report 6/9/25 Eckley	5/30/2025	6/10/2025	$	40.17	11	$ 441.87
2636	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-02-20-25	2/12/2025	2/24/2025	$	40.17	12	$ 482.04
2637	BERGEYS WHOLESALE PARTS	Tom Piper 6/13/25	6/2/2025	6/15/2025	$	40.11	13	$ 521.43
2638	BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON	04J6705471056	10/08/2024	11/06/2024	$	40.00	29	$ 1,160.00
2639	SHERWOOD TRUCKS	report 3/12/25 MVW	2/28/2025	3/14/2025	$	39.93	14	$ 559.02
2640	THE HOME DEPOT #4131	materials	2/27/2025	3/14/2025	$	39.90	15	$ 598.50
2641	SUPPLYHOUSE.COM	RTU Open Board and Defrost Board	2/19/2025	2/27/2025	$	39.83	8	$ 318.64
2642	APR SUPPLY CO	APR supply	1/17/2025	1/30/2025	$	39.81	13	$ 517.53
2643	NYX*877-494-3833 EVGO SER	EV Charge	1/18/2025	2/24/2025	$	39.75	37	$ 1,470.75
2644	AMAZON MKTPL*A101R0TI3	Ltn vault	4/4/2025	4/10/2025	$	39.66	6	$ 237.96
2645	LOWES #02687*	disconnect, washers, wall anchor	5/21/2025	6/4/2025	$	39.54	14	$ 553.56
2646	HOMEDEPOT.COM	Walbert Washer and Dryer setup	3/3/2025	5/6/2025	$	39.20	64	$ 2,508.80
2647	ELECTRICAL DISTRBG CO	12455643 - LTN Upgrade	1/15/2025	2/20/2025	$	39.18	36	$ 1,410.48
2648	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	39.11	13	$ 508.43
2649	HORWITH TRUCKS	report 5/19/25 Eckley	4/29/2025	5/21/2025	$	39.10	22	$ 860.20
2650	UNITED REFRIG BR #10	united refrigeration	2/28/2025	4/4/2025	$	38.96	35	$ 1,363.60
2651	SUPPLYHOUSE.COM	POC Louver and Training	2/25/2025	3/17/2025	$	38.85	20	$ 777.00
2652	THE HOME DEPOT #4186	WALSANDBOX	2/12/2025	2/24/2025	$	38.68	12	$ 464.16
2653	AMAZON MKTPL*N69XE9420	amazone	6/2/2025	6/16/2025	$	38.67	14	$ 541.38
2654	FORD MOTOR COMPANY	Company EV charging	1/15/2025	2/10/2025	$	38.67	26	$ 1,005.42
2655	STEELE'S HARDWARE-STR 1	Stick Saw Repair	1/15/2025	1/30/2025	$	38.58	15	$ 578.70
2656	WAWA 8078	Black Sky Conference	5/23/2025	6/4/2025	$	38.56	12	$ 462.72
2657	FORD MOTOR COMPANY	Company Truck EV charging	4/15/2025	5/22/2025	$	38.54	37	$ 1,425.98
2658	SUNOCO 0912555001	Hogans Alley May 2025	5/31/2025	6/19/2025	$	38.53	19	$ 732.07
2659	AMAZON MKTPL*ZG1FK8QE2	DER Materials	1/17/2025	1/28/2025	$	38.52	11	$ 423.72
2660	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$	38.24	16	$ 611.84
2661	WM SUPERCENTER #2255	LEH/ NOR Safety Meeting	2/27/2025	4/1/2025	$	38.24	33	$ 1,261.92
2662	EBAY O*06-12740-94063	3.17.25 Report	2/20/2025	4/23/2025	$	38.20	62	$ 2,368.40
2663	AMAZON MKTPL*8X1IL2BA3	report 3/12/25 Bressi	3/5/2025	3/14/2025	$	38.15	9	$ 343.35
2664	DUNMORE LUMBER	report 2/13/25 Crofchick	2/7/2025	2/13/2025	$	38.15	6	$ 228.90
2665	AMAZON MKTPL*IV78O7L63	Tom Piper 3/14/25	2/20/2025	3/24/2025	$	38.15	32	$ 1,220.80
2666	HOMEDEPOT.COM	Walbert Training Center	1/7/2025	1/13/2025	$	38.14	6	$ 228.84
2667	CUMBERLAND TRUCK PARTS AL	report 1/2/25 Bachman	12/13/2024	1/3/2025	$	38.12	21	$ 800.52
2668	THE HOME DEPOT #4138	MIKE KLINGER 4/14/25	3/24/2025	4/16/2025	$	38.12	23	$ 876.76
2669	PAULB LITITZ	Cocalico vacuum breaker hose bib	2/24/2025	2/28/2025	$	38.12	4	$ 152.48
2670	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2671	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2672	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2673	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2674	AMAZON MKTPL*YG2ZD46B3	EOOS - COMM FAIL Materials	3/25/2025	3/31/2025	$	38.12	6	$ 228.72
2675	THE HOME DEPOT #4186	LEHsecurityoff	1/21/2025	1/31/2025	$	38.10	10	$ 381.00
2676	THE HOME DEPOT #4186	Cleaners	1/24/2025	1/31/2025	$	38.10	7	$ 266.70
2677	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/12/2025	3/5/2025	$	38.08	21	$ 799.68
2678	GRAYBAR ELECTRIC COMPANY	February receipts	2/19/2025	2/27/2025	$	38.04	8	$ 304.32
2679	WM SUPERCENTER #3634	rgeisinger031825	3/3/2025	3/24/2025	$	37.97	21	$ 797.37
2680	AMAZON MKTPL*Z91BC3P62	Transformer Fan Switch Replaced	12/18/2024	1/16/2025	$	37.94	29	$ 1,100.26
2681	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	3/27/2025	4/16/2025	$	37.87	20	$ 757.40
2682	MCMASTER-CARR	MIKE KLINGER 3/10/25	2/19/2025	3/10/2025	$	37.64	19	$ 715.16
2683	AMZN MKTP US*ZE59Q5G70	Ltn	12/26/2024	2/24/2025	$	37.63	60	$ 2,257.80
2684	AMAZON MKTPL*7C2FO7AA3	report 5/6/25 Nyer	4/29/2025	5/8/2025	$	37.50	9	$ 337.50
2685		9911	11/5/2024	1/3/2025	$	37.50	59	$ 2,212.50
2686		9833	1/7/2025	3/7/2025	$	37.50	59	$ 2,212.50
2687		10214	3/28/2025	5/23/2025	$	37.50	56	$ 2,100.00
2688	electrify America	Charge the Facilities EV truck	1/8/2025	2/11/2025	$	37.44	34	$ 1,272.96
2689	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/5/2025	3/31/2025	$	37.29	26	$ 969.54
2690	SHERWOOD TRUCKS	report 4/8/25 MVW	3/31/2025	4/10/2025	$	37.20	10	$ 372.00
2691	GIANT 6081	C.C.C.	6/5/2025	6/30/2025	$	37.17	25	$ 929.25
2692	STEELE'S HARDWARE-STR 1	A/C Greenfield Sub	6/9/2025	6/24/2025	$	37.14	15	$ 557.10
2693	FRANKS LOCK SERVICE INC	franks locks	2/25/2025	3/5/2025	$	37.10	8	$ 296.80
2694	SUNOCO 0429380900	Sunoco/Lazorchak-Phone Mount	2/24/2025	3/18/2025	$	37.09	22	$ 815.98
2695	THE HOME DEPOT #4171	report 3/24/25 Bressi	3/6/2025	3/25/2025	$	37.09	19	$ 704.71
2696	ADVANCE AUTO PARTS #7861	CRAIG STANLEY	3/12/2025	4/28/2025	$	37.09	47	$ 1,743.23
2697	TRACTOR SUPPLY CO #1939	Tools for NEWP BESS Unit	1/8/2025	1/24/2025	$	37.09	16	$ 593.44
2698	THE HOME DEPOT #4186	2.20.25 Report	1/27/2025	2/24/2025	$	37.08	28	$ 1,038.24
2699	THE HOME DEPOT #4186	walbert cleaners	2/12/2025	2/24/2025	$	37.04	12	$ 444.48
2700	SHELL OIL 57541474706	Gas 05-05-25	4/28/2025	5/5/2025	$	37.03	7	$ 259.21
2701	LANDEX.COM	NESC-FRAC FUTURE	2/28/2025	5/21/2025	$	37.00	82	$ 3,034.00
2702	ALTEC INDUSTRIES, INC	Mark Elias 1/7/2025	11/30/2024	1/7/2025	$	36.79	38	$ 1,398.02
2703	BERGEYS TRUCK CENTER EPHR	Mark Elias3-18-2024	3/12/2025	3/19/2025	$	36.51	7	$ 255.57
2704	THE HOME DEPOT #4118	4.28.25 Report	4/11/2025	4/29/2025	$	36.45	18	$ 656.10
2705	EMEDCO	Line paint wash bay signs	5/2/2025	5/12/2025	$	36.43	10	$ 364.30
2706	EMEDCO	Cocalico wash bay signs	5/21/2025	5/28/2025	$	36.43	7	$ 255.01
2707	ACTION RENTAL CENTER	May Receipts	5/14/2025	5/19/2025	$	36.30	5	$ 181.50
2708	MEDICO CONSTRUCTION POCO	report 3/24/25 Eckley	3/13/2025	4/3/2025	$	36.25	21	$ 761.25
2709	AMAZON MKTPL*KW8NS94G3	MIKE KLINGER 4/29/25	4/11/2025	4/30/2025	$	36.24	19	$ 688.56
2710	PAULB LITITZ	colsc camera	12/17/2024	1/10/2025	$	36.24	24	$ 869.76
2711	ADVANCE AUTO PARTS #7861	Jim Douts	5/13/2025	5/21/2025	$	36.17	8	$ 289.36
2712	AMAZON MKTPL*127VS8A03	Amazon	2/25/2025	3/12/2025	$	36.04	15	$ 540.60
2713	NOLTS FACTORY WAREHOUSE	Justin Ferguson 1/24/2025 COL	1/16/2025	1/27/2025	$	36.02	11	$ 396.22
2714	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$	35.99	16	$ 575.84
2715	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-17-25	3/10/2025	3/18/2025	$	35.99	8	$ 287.92
2716	SHEETZ 2413	EUFMC	6/4/2025	6/17/2025	$	35.93	13	$ 467.09
2717	STEELE'S HARDWARE-STR 1	Material/Safety Forum/Safety Mtg	3/6/2025	3/14/2025	$	35.58	8	$ 284.64
2718	A & A AUTO PARTS ST 28	report 3/11/25 Bachman	2/25/2025	3/14/2025	$	35.42	17	$ 602.14
2719	THE HOME DEPOT #4122	home depot	1/23/2025	2/3/2025	$	35.36	11	$ 388.96
2720	NAPA STORE 8010058	report 4/8/25 MVW	4/2/2025	4/10/2025	$	35.27	8	$ 282.16

2721	CHARGEPOINT INC	Electric Vehicle Charging	3/12/2025	4/16/2025	$	35.13	35	$ 1,229.55
2722	NYX*877-494-3833 EVGO SER	company EV charging	12/19/2024	1/10/2025	$	35.12	22	$ 772.64
2723	NAPA STORE 8011393	report 2/3/25 MVW	1/28/2025	2/4/2025	$	35.08	7	$ 245.56
2724	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$	35.08	22	$ 771.76
2725	PTC EZ PASS AUTO RE.	4.21.25 Report	4/11/2025	4/21/2025	$	35.00	10	$ 350.00
2726	PTC EZ PASS AUTO RE.	5.5.25 Report	4/24/2025	5/5/2025	$	35.00	11	$ 385.00
2727	PTC EZ PASS AUTO RE.	5.5.25 Report	4/25/2025	5/5/2025	$	35.00	10	$ 350.00
2728	QUALITY DOOR	3.24.25 Report	3/18/2025	4/4/2025	$	35.00	17	$ 595.00
2729	QUALITY DOOR	3.24.25 Report	3/18/2025	4/23/2025	$	35.00	36	$ 1,260.00
2730		815031939	10/10/2024	1/16/2025	$	35.00	98	$ 3,430.00
2731	FORD MOTOR COMPANY	EV Charging - Feb 2025	2/18/2025	3/7/2025	$	34.99	17	$ 594.83
2732	NAPA STORE 8011171	Berwick CB Repair	6/5/2025	6/11/2025	$	34.97	6	$ 209.82
2733	AMAZON MKTPL*Z71O96EB0	amazon	2/3/2025	3/5/2025	$	34.97	30	$ 1,049.10
2734	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/27/2025	4/4/2025	$	34.97	8	$ 279.76
2735	ELERY NAU HARDWARE	Repair Receipt	5/28/2025	6/26/2025	$	34.83	29	$ 1,010.07
2736	LOWES #01667*	4.28.25 Report	4/14/2025	6/2/2025	$	34.78	49	$ 1,704.22
2737	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$	34.67	8	$ 277.36
2738	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	34.61	8	$ 276.88
2739	TASCA FORD	report 2/3/25 Crofchick	1/27/2025	2/6/2025	$	34.60	10	$ 346.00
2740	FORD MOTOR COMPANY	Electric Vehicle Charging	2/24/2025	4/16/2025	$	34.56	51	$ 1,762.56
2741	ZORO TOOLS INC	5.2.25 Report	4/22/2025	5/5/2025	$	34.51	13	$ 448.63
2742	NAPA STORE 8011393	report 6/9/25 MVW	6/4/2025	6/9/2025	$	34.34	5	$ 171.70
2743	AMZN MKTP US*ZG0X61MM2	DER Materials	1/16/2025	1/28/2025	$	34.12	12	$ 409.44
2744	CHARGEPOINT 32	Charge Truck	1/3/2025	1/16/2025	$	34.06	13	$ 442.78
2745	MILL SUPPLY INC	Richard E Jones II	5/6/2025	6/10/2025	$	33.94	35	$ 1,187.90
2746	DICKS SPORTING GOODS	Materials	6/20/2025	6/26/2025	$	33.91	6	$ 203.46
2747	COOPER ELECTRIC SCRANTON	Suburban yard capital project	5/8/2025	5/13/2025	$	33.91	5	$ 169.55
2748	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-27-25	3/20/2025	3/27/2025	$	33.90	7	$ 237.30
2749	NAPA STORE 8011393	report 3/12/25 Bressi	2/20/2025	3/14/2025	$	33.69	22	$ 741.18
2750		71434386	2/3/2025	4/11/2025	$	33.60	67	$ 2,251.20
2751	INDEPENDENCE FORD	report 1/2/25 Bressi	12/26/2024	1/3/2025	$	33.52	8	$ 268.16
2752	ALTEC INDUSTRIES ORACLE	report 6/24/25 Eckley	6/5/2025	6/25/2025	$	33.51	20	$ 670.20
2753	ALTEC INDUSTRIES, INC	Tom Piper 3/25/25	3/15/2025	3/27/2025	$	33.48	12	$ 401.76
2754	ALTEC INDUSTRIES, INC	Tom Piper 4/15/25	4/2/2025	4/16/2025	$	33.48	14	$ 468.72
2755	ALTEC INDUSTRIES, INC	Tom Piper 5/19/25	5/1/2025	5/21/2025	$	33.48	20	$ 669.60
2756	THE HOME DEPOT #4122	Cragle Vlt 554	4/29/2025	6/6/2025	$	33.44	38	$ 1,270.72
2757	AMAZON MKTPL*CC3US47M3	amazon	2/26/2025	3/5/2025	$	33.44	7	$ 234.08
2758	SNAVELY & DOSCH 186	CRAIG STANLEY	2/6/2025	5/7/2025	$	33.44	90	$ 3,009.60
2759	FLEETPRIDE390	report 1/2/25 Crofchick	12/2/2024	1/9/2025	$	33.33	38	$ 1,266.54
2760	SHEETZ 2784	EAP Conference	4/7/2025	4/29/2025	$	33.29	22	$ 732.38
2761	SYD-01	13084900 materials	3/27/2025	4/28/2025	$	33.28	32	$ 1,064.96
2762	BEARING AND DRIVE SOLUTIO	BDS	4/28/2025	5/21/2025	$	33.24	23	$ 764.52
2763	GRAINGER	Girad Manor Sub	1/7/2025	1/17/2025	$	33.21	10	$ 332.10
2764	HORWITH TRUCKS	report 6/24/25 Eckley	6/6/2025	6/25/2025	$	32.80	19	$ 623.20
2765	TRI STATE TRAILER SALES,	CRAIG STANLEY	4/7/2025	4/28/2025	$	32.66	21	$ 685.86
2766	FORD MOTOR COMPANY	Company vehicle EV charging	2/7/2025	4/3/2025	$	32.58	55	$ 1,791.90
2767	FORD MOTOR COMPANY	Company Truck EV charging	4/30/2025	5/22/2025	$	32.41	22	$ 713.02
2768	PETRO-CANADA 77872	VARIOUS EXPENSES NATF VEG MEET	5/8/2025	5/13/2025	$	31.87	5	$ 159.35
2769	SP DECKED	report 5/6/25 Eckley	4/10/2025	5/6/2025	$	31.80	26	$ 826.80
2770	AMAZON MKTPL*K48FC7X03	amazon	3/12/2025	3/19/2025	$	31.79	7	$ 222.53
2771	OFFICEMAX/DEPOT 6517	Restock,AJdesk,wallcalendar,wboa	1/3/2025	2/4/2025	$	31.79	32	$ 1,017.28
2772	AMAZON MKTPL*LA9S16793	report 5/6/25 Nyer	4/15/2025	5/8/2025	$	31.79	23	$ 731.17
2773	LOWES #02687*	Tools	2/11/2025	2/20/2025	$	31.78	9	$ 286.02
2774	THE HOME DEPOT #4131	Sinky Gate Parts	12/18/2024	2/4/2025	$	31.77	48	$ 1,524.96
2775	LOWES #02763*	June Receipts	6/20/2025	6/26/2025	$	31.76	6	$ 190.56
2776	FAULKNER VOLVO CARS OF LA	Richard E Jones II	2/13/2025	3/17/2025	$	31.75	32	$ 1,016.00
2777	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-10-25	1/31/2025	2/11/2025	$	31.75	11	$ 349.25
2778	AMAZON MKTPL*G34ZR2W53	report 3/27/25 Nyer	2/27/2025	4/1/2025	$	31.75	33	$ 1,047.75
2779	PREFERRED WAREHOUSE	report 3/12/25 Bressi	3/4/2025	3/14/2025	$	31.74	10	$ 317.40
2780	LOWES #00242*	3.25.25 Report	1/28/2025	3/27/2025	$	31.63	58	$ 1,834.54
2781	TESLA SUPERCHARGER US	EV-truck Charging	4/6/2025	5/5/2025	$	31.61	29	$ 916.69
2782	BAM LIGHTING INC	Jan supplies/cart/dock bulb	4/23/2025	5/5/2025	$	31.59	12	$ 379.08
2783	NYX*877-494-3833 EVGO SER	Electric Vehicle Charging	3/13/2025	4/16/2025	$	31.56	34	$ 1,073.04
2784	THE HOME DEPOT #4113	batteries, hardware, fittings	2/14/2025	3/4/2025	$	31.48	18	$ 566.64
2785	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	31.45	21	$ 660.45
2786	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.35	12	$ 376.20
2787	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.35	12	$ 376.20
2788	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.35	12	$ 376.20
2789	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	31.34	12	$ 376.08
2790	ASSOCIATED TRUCK PARTS AT	report 1/2/25 Bachman	12/12/2024	1/3/2025	$	31.29	22	$ 688.38
2791	CVS/PHARMACY #01650	Material	6/11/2025	6/16/2025	$	31.14	5	$ 155.70
2792	SNAVELY & DOSCH 186	RAYMOND F MOLKENTHIN-03-27-25	3/19/2025	3/27/2025	$	31.07	8	$ 248.56
2793	SUPPLYHOUSE.COM	Compressor for BETSC	2/25/2025	3/17/2025	$	31.00	20	$ 620.00
2794	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/6/2025	6/2/2025	$	30.99	27	$ 836.73
2795	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/8/2025	5/29/2025	$	30.85	21	$ 647.85
2796	NAPA STORE 8011393	report 5/20/25 MVW	5/9/2025	5/21/2025	$	30.75	12	$ 369.00
2797	NAPA STORE 8011393	report 6/3/25 MVW	5/29/2025	6/3/2025	$	30.73	5	$ 153.65
2798	LOWES #02706*	C.C.C.	4/25/2025	5/8/2025	$	30.63	13	$ 398.19
2799	WM SUPERCENTER #3634	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$	30.53	16	$ 488.48
2800	EBAY O*25-12495-20463	Windsor DCC desk repairs	12/29/2024	2/11/2025	$	30.51	44	$ 1,342.44
2801	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/9/2025	1/29/2025	$	30.44	20	$ 608.80
2802	TOP STAR #109 PARK MANOR	Jugwu05202025	5/20/2025	5/22/2025	$	30.38	2	$ 60.76
2803	DOITBEST.COM	Fuses for NEWP BESS controller	1/9/2025	1/24/2025	$	30.36	15	$ 455.40
2804	CUMBERLAND TRUCK PARTS AL	report 6/16/25 Bachman	5/6/2025	5/27/2025	$	30.28	21	$ 635.88
2805	NAPA STORE 8011393	report 4/1/25 MVW	3/7/2025	4/1/2025	$	30.28	25	$ 757.00
2806	SP WELLNEST SHOP	Tick Remover	3/24/2025	3/31/2025	$	30.25	7	$ 211.75
2807	THE HOME DEPOT #4171	2.7.25 Report	1/24/2025	2/7/2025	$	30.18	14	$ 422.52
2808	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	30.11	9	$ 270.99
2809	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/6/25	12/17/2024	1/7/2025	$	30.09	21	$ 631.89
2810	AIRGAS LLC - NORTH N243	C.C.C.	4/21/2025	5/8/2025	$	30.04	17	$ 510.68
2811	TESLA SUPERCHARGER US	Travel for capital projects	6/18/2025	6/27/2025	$	29.85	9	$ 268.65
2812	AMAZON MKTPL*Z70R49UC1	Yatesville sub	2/9/2025	2/24/2025	$	29.66	15	$ 444.90
2813	RENCO ACE HARDWARE	3.7.25 Report	2/25/2025	3/7/2025	$	29.66	10	$ 296.60
2814	FORD MOTOR COMPANY	EV Charge	4/22/2025	5/5/2025	$	29.50	13	$ 383.50
2815	AMAZON MKTPL*SJ7EW8NH3	Office Supplies	4/10/2025	4/22/2025	$	29.34	12	$ 352.08
2816	NEW HOLLAND AUTO FORD DOD	Justin Ferguson 1/24/2025 COL	1/3/2025	1/27/2025	$	29.20	24	$ 700.80
2817		71533064	4/2/2025	5/30/2025	$	29.05	58	$ 1,684.90
2818	FISHER AUTO PARTS 150	MIKE KLINGER 4/14/25	3/27/2025	4/16/2025	$	29.00	20	$ 580.00
2819	ZORO TOOLS INC	Sign, buckets& glove clips	4/3/2025	4/14/2025	$	29.00	11	$ 319.00
2820	SHEETZ 2530	EAP Conference	4/9/2025	4/29/2025	$	28.85	20	$ 577.00
2821	RUTTER'S #92	iPhone Charger	4/24/2025	5/2/2025	$	28.61	8	$ 228.88

2822	AMAZON MKTPL*NZ9FO5M41	Phone accessories	5/23/2025	6/3/2025	$ 28.59	11	$ 314.49
2823	Amazon	Work Phone Protection	4/8/2025	4/11/2025	$ 28.59	3	$ 85.77
2824	CUMBERLAND TRUCK PARTS AL	report 6/3/25 Bachman	5/19/2025	6/10/2025	$ 28.56	22	$ 628.32
2825	NYX*877-494-3833 EVGO SER	EV Charge	4/15/2025	5/5/2025	$ 28.46	20	$ 569.20
2826	KRATZER HARDWARE 4988	MIKE KLINGER 4/29/25	4/11/2025	4/30/2025	$ 28.44	19	$ 540.36
2827	FISHER AUTO PARTS 150	MIKE KLINGER 4/29/25	4/22/2025	4/30/2025	$ 28.41	8	$ 227.28
2828	NAPA STORE 8011393	report 5/6/25 MVW	4/19/2025	5/6/2025	$ 28.35	17	$ 481.95
2829	AMAZON RETA* NB9Y682U2	Yatesville sub	4/30/2025	5/6/2025	$ 28.28	6	$ 169.68
2830	HELLER'S HOME AND HARDW	MIKE KLINGER 1/27/25	1/7/2025	1/27/2025	$ 28.25	20	$ 565.00
2831	AMAZON.COM*N606V41K0	MIKE KLINGER 6/19/25	6/4/2025	6/20/2025	$ 28.20	16	$ 451.20
2832	NYX*877-494-3833 EVGO SER	EV Charge	4/24/2025	5/5/2025	$ 28.14	11	$ 309.54
2833	HORWITH TRUCKS	report 2/3/25 Eckley	1/23/2025	2/6/2025	$ 28.03	14	$ 392.42
2834	AVENU USLR	Ringtown Switchyard	12/17/2024	1/24/2025	$ 28.00	38	$ 1,064.00
2835	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-04-11-25	4/3/2025	4/15/2025	$ 27.98	12	$ 335.76
2836	PZG**WYOMISSING SQUARE	EV Charge	1/23/2025	2/24/2025	$ 27.87	32	$ 891.84
2837	R F FAGER COMPANY HARRI	microwave, light bulbs, prv	4/14/2025	5/5/2025	$ 27.73	21	$ 582.33
2838	INTERSTATE BATTERIES	Interstate Batteries	6/3/2025	6/26/2025	$ 27.67	23	$ 636.41
2839	AMAZON MKTPL*ZE7GB8241	Lehigh supplies and urinal scree	1/1/2025	2/11/2025	$ 27.55	41	$ 1,129.55
2840	LOWES #02687*	Threshold for doorway	5/15/2025	5/20/2025	$ 27.54	5	$ 137.70
2841	AMAZON MKTPL*Z554L7WL1	amazon	1/23/2025	3/5/2025	$ 27.54	41	$ 1,129.14
2842	AMAZON RETA* NN3NZ5530	amazon	5/30/2025	6/11/2025	$ 27.54	12	$ 330.48
2843	TRACTOR SUPPLY COMPANY #1	CRAIG STANLEY	4/8/2025	4/28/2025	$ 27.52	20	$ 550.40
2844	TRACTOR SUPPLY COMPANY #1	CRAIG STANLEY	4/8/2025	4/28/2025	$ 27.52	20	$ 550.40
2845	NAPA STORE 8010058	report 6/9/25 MVW	6/4/2025	6/9/2025	$ 27.52	5	$ 137.60
2846	HARBOR FREIGHT TOOLS3423	report 5/6/25 Nyer	4/30/2025	5/8/2025	$ 27.51	8	$ 220.08
2847	LOWES #00907*	threshold for office space	5/20/2025	6/4/2025	$ 27.45	15	$ 411.75
2848	STAPLES INC	staples	5/16/2025	6/3/2025	$ 27.29	18	$ 491.22
2849	THE HOME DEPOT #4158	home depot	1/14/2025	1/31/2025	$ 27.20	17	$ 462.40
2850	PAUL B HARDWARE-MECHANIC	batteries	12/10/2024	1/10/2025	$ 27.14	31	$ 841.34
2851	FORD MOTOR COMPANY	Company Truck EV charging	4/21/2025	5/22/2025	$ 27.01	31	$ 837.31
2852	AMAZON MKTPL*NA0YO30N0	report 6/24/25 Nyer	6/15/2025	6/25/2025	$ 27.00	10	$ 270.00
2853	SUNOCO 0308862200	RIE Benchmarking	9/24/2024	1/21/2025	$ 27.00	119	$ 3,213.00
2854	LOWES #02763*	4.8.25 Report	3/30/2025	4/23/2025	$ 26.85	24	$ 644.40
2855	MOYER ELECTRONIC SUPPLY	report 3/24/25 Nyer	3/7/2025	3/24/2025	$ 26.82	17	$ 455.94
2856	ALTEC INDUSTRIES, INC	report 5/13/25 Crofchick	4/18/2025	5/14/2025	$ 26.80	26	$ 696.80
2857	FACTORY MOTOR PARTS	report 3/12/25 MVW	3/6/2025	3/14/2025	$ 26.80	8	$ 214.40
2858	DKC*DIGI KEY CORP	Relays	12/21/2024	1/10/2025	$ 26.77	20	$ 535.40
2859	HUNTER TRUCK - 201	RAYMOND F MOLKENTHIN-06-13-25	6/9/2025	6/15/2025	$ 26.76	6	$ 160.56
2860	FREIGHTLINER OF LANCASTER	Mark Elias 06-12-25	6/4/2025	6/15/2025	$ 26.71	11	$ 293.81
2861	SAMCO'S MOTOR PARTS NAPA	MIKE KLINGER 2/12/25	2/3/2025	2/18/2025	$ 26.71	15	$ 400.65
2862	AMAZON MKTPL*9I72Y87K3	report 2/27/25 Eckley	2/21/2025	2/28/2025	$ 26.50	7	$ 185.50
2863	BEARING AND DRIVE SOLUTIO	bearings and drive	4/29/2025	5/8/2025	$ 26.50	9	$ 238.50
2864	SHEARER LOCKSMITH INC	Spare Keys for Lineman Cage	2/4/2025	2/13/2025	$ 26.50	9	$ 238.50
2865	AMZN MKTP US*ZD6NN9O50	Lehigh supplies and urinal scree	1/6/2025	2/11/2025	$ 26.49	36	$ 953.64
2866	AMAZON MKTPL*ZG3QW8G22	Richard E Jones II	1/16/2025	2/7/2025	$ 26.49	22	$ 582.78
2867	LOWES #00522*	Material	5/9/2025	5/15/2025	$ 26.48	6	$ 158.88
2868	LYCOMING VALLEY BATTERIE	CC- Lycoming Valley Batteries	6/13/2025	6/20/2025	$ 26.45	7	$ 185.15
2869	LOWE'S HOME CENTERS, LLC	Tools/ Materials	4/19/2025	5/5/2025	$ 26.44	16	$ 423.04
2870	FOX LEDGE INC	report 5/6/25 Eckley	4/1/2025	5/6/2025	$ 26.40	35	$ 924.00
2871	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/9/2025	1/29/2025	$ 26.36	20	$ 527.20
2872	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$ 26.24	21	$ 551.04
2873	KRATZER HARDWARE 4988	parts plumbing	3/6/2025	3/24/2025	$ 26.13	18	$ 470.34
2874	WM SUPERCENTER #3634	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$ 25.96	16	$ 415.36
2875	GRAINGER	Walbert OH door repairs.	1/6/2025	2/13/2025	$ 25.64	38	$ 974.32
2876	AMAZON RETA* ZE46U7LY1	January Lehigh Maintenance	12/28/2024	2/4/2025	$ 25.52	38	$ 969.76
2877	BERGEYS DODGE RAM FIAT OF	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$ 25.48	6	$ 152.88
2878	HORWITH TRUCKS	report 6/3/25 Bachman	5/16/2025	6/10/2025	$ 25.43	25	$ 635.75
2879	AMAZON MKTPL*IQ9UT5A63	report 2/27/25 Eckley	2/22/2025	2/28/2025	$ 25.42	6	$ 152.52
2880	ALBRIGHTS HARDWARE & GARD	4.8.25 Report	3/17/2025	4/23/2025	$ 25.42	37	$ 940.54
2881	AMAZON MKTPL*NW4BJ80V0	5.22.25 Report	5/16/2025	5/22/2025	$ 25.41	6	$ 152.46
2882	LOWES #01867*	report 1/2/25 Bachman	12/19/2024	1/3/2025	$ 25.40	15	$ 381.00
2883	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-15-25	5/6/2025	5/16/2025	$ 25.36	10	$ 253.60
2884	THE HOME DEPOT #4113	tools	5/19/2025	6/9/2025	$ 25.32	21	$ 531.72
2885	UNITED REFRIG BR #10	LEHkit	5/20/2025	6/2/2025	$ 25.32	13	$ 329.16
2886	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-02-25	4/21/2025	5/5/2025	$ 25.27	14	$ 353.78
2887	SUNBURY MOTORS COMPANY	MIKE KLINGER 1/27/25	1/14/2025	1/27/2025	$ 25.10	13	$ 326.30
2888	AMAZON MKTPL*1K5VY3703	amazon	3/18/2025	4/15/2025	$ 25.05	28	$ 701.40
2889	STEELE'S HARDWARE-STR 1	Tool repair/Refreshments/Kentuck	1/9/2025	1/17/2025	$ 25.00	8	$ 200.00
2890	STEELE'S HARDWARE-STR 1	Tool repair/Refreshments/Kentuck	1/9/2025	1/17/2025	$ 25.00	8	$ 200.00
2891	STEELE'S HARDWARE-STR 1	Material	2/7/2025	2/28/2025	$ 25.00	21	$ 525.00
2892	TRACTOR-SUPPLY-CO #0691	tractor supply	12/16/2024	1/30/2025	$ 24.99	45	$ 1,124.55
2893	TRACTOR-SUPPLY-CO #0691	tractor supply	12/16/2024	3/3/2025	$ 24.99	77	$ 1,924.23
2894	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$ 24.94	15	$ 374.10
2895	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/26/2025	4/1/2025	$ 24.75	6	$ 148.50
2896	THE HOME DEPOT #4186	the home depot	2/3/2025	4/4/2025	$ 24.68	60	$ 1,480.80
2897	ALTEC INDUSTRIES ORACLE	MIKE KLINGER 6/19/25	6/11/2025	6/20/2025	$ 24.66	9	$ 221.94
2898	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-05-02-25	4/24/2025	5/5/2025	$ 24.61	11	$ 270.71
2899	SHAFFER'S DO IT BEST	Shaffers hardware-Dec 2024	12/13/2024	1/2/2025	$ 24.37	20	$ 487.40
2900	STEELE'S HARDWARE-STR 1	report 6/24/25 Eckley	6/18/2025	6/25/2025	$ 24.37	7	$ 170.59
2901	STAPLES 00110916	Cleaner 4 washers & Jim mouse	5/5/2025	5/20/2025	$ 24.37	15	$ 365.55
2902	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-20-25	2/13/2025	2/24/2025	$ 24.36	11	$ 267.96
2903	AMAZON MKTPL*TF74C5XR3	report 3/24/25 Nyer	3/8/2025	3/24/2025	$ 24.36	16	$ 389.76
2904	STAPLES 00112938	Tom Piper 4/3/25	3/26/2025	4/4/2025	$ 24.36	9	$ 219.24
2905	LOWES #02223*	One Call	2/6/2025	3/24/2025	$ 24.32	46	$ 1,118.72
2906	AMAZON MKTPL*ZA2SF9HS3	Ltn vault	4/4/2025	4/10/2025	$ 24.30	6	$ 145.80
2907	TROSE ENTERPRISES - MATC	Mark Elias 1-7-2025	12/11/2024	1/7/2025	$ 24.27	27	$ 655.29
2908	NELSON WIRE ROPE CORP	Tom Piper 02/20/25	2/3/2025	2/24/2025	$ 24.18	21	$ 507.78
2909	STEELE'S HARDWARE-STR 1	Bartonsville Sub AC	6/3/2025	6/10/2025	$ 24.14	7	$ 168.98
2910	LOWES #02706*	C.C.C.	4/25/2025	5/14/2025	$ 24.07	19	$ 457.33
2911	NEW HOLLAND AUTO FORD DOD	Justin Ferguson 1/24/2025 COL	1/7/2025	1/27/2025	$ 24.02	20	$ 480.40
2912	FORD MOTOR COMPANY	Electric Vehicle Charging	2/20/2025	4/16/2025	$ 24.01	55	$ 1,320.55
2913	SHEETZ 2747	EUFMC	6/1/2025	6/17/2025	$ 23.97	16	$ 383.52
2914	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-06-5-25	5/28/2025	6/5/2025	$ 23.95	8	$ 191.60
2915	GRAYBAR ELECTRIC COMPANY	January Receipts	1/23/2025	1/29/2025	$ 23.88	6	$ 143.28
2916	The Home Depot	Tools/materials	6/6/2025	6/10/2025	$ 23.84	4	$ 95.36
2917	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	4/8/2025	4/16/2025	$ 23.82	8	$ 190.56
2918	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-17-25	3/13/2025	3/18/2025	$ 23.80	5	$ 119.00
2919	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/22/2025	2/6/2025	$ 23.71	15	$ 355.65
2920	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/13/2025	3/5/2025	$ 23.71	20	$ 474.20
2921	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/24/2025	4/1/2025	$ 23.71	8	$ 189.68
2922	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-05-02-25	4/21/2025	5/5/2025	$ 23.68	14	$ 331.52

2923	WEIS MARKETS 039	weis	12/18/2024	1/21/2025	$	23.49	34	$ 798.66
2924	OFFICEMAX/DEPOT 6517	Restock,AJdesk,wallcalendar,wboa	1/8/2025	2/4/2025	$	23.31	27	$ 629.37
2925	TEAM SUPPLY	team supply	2/3/2025	2/11/2025	$	23.31	8	$ 186.48
2926	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-03-07-25	2/26/2025	3/10/2025	$	23.28	12	$ 279.36
2927	HARBOR FREIGHT TOOLS 151	harbor freight	3/31/2025	4/4/2025	$	23.26	4	$ 93.04
2928	THE HOME DEPOT #4186	4.28.25 Report	4/16/2025	6/2/2025	$	23.26	47	$ 1,093.22
2929	AUTO PARTS OF SCRANTON	report 2/27/25 Crofchick	2/10/2025	3/5/2025	$	23.24	23	$ 534.52
2930	AUTO PARTS OF SCRANTON	report 4/15/25 MVW	4/9/2025	4/15/2025	$	23.24	6	$ 139.44
2931	FORD MOTOR COMPANY	Electric Vehicle Charging	2/20/2025	4/16/2025	$	23.17	55	$ 1,274.35
2932	TESLA SUPERCHARGER US	Ryan Rompolski	5/16/2025	6/3/2025	$	23.17	18	$ 417.06
2933	APR SUPPLY CO	APR Supply	3/5/2025	3/18/2025	$	23.04	13	$ 299.52
2934	THE HOME DEPOT #4131	materials	2/27/2025	3/14/2025	$	23.00	15	$ 345.00
2935	AMZN MKTP US*ZD8VS4LD0	CC-AMAZON-25	1/6/2025	1/17/2025	$	22.99	11	$ 252.89
2936	R.J. WALKER CO INC	scranton ltn material needed	3/31/2025	4/8/2025	$	22.94	8	$ 183.52
2937	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/26/2024	1/15/2025	$	22.91	20	$ 458.20
2938	FORD MOTOR COMPANY	EV Charging - Mar 2025	3/18/2025	3/31/2025	$	22.84	13	$ 296.92
2939	SHEETZ 2698 00026989	ISA Conference Fuel	3/11/2025	3/24/2025	$	22.80	13	$ 296.40
2940	AUTO PARTS OF SCRANTON	report 4/22/25 Crofchick	4/9/2025	4/23/2025	$	22.79	14	$ 319.06
2941	AUTO PARTS OF SCRANTON	report 4/8/25 MVW	4/1/2025	4/10/2025	$	22.78	9	$ 205.02
2942	THE HOME DEPOT #4186	2.20.25 Report	2/11/2025	2/24/2025	$	22.66	13	$ 294.58
2943	ALTEC INDUSTRIES, INC	report 3/12/25 Bressi	2/26/2025	3/14/2025	$	22.51	16	$ 360.16
2944	SCHAEDLER YESCO - POCONO	Gilbert 78-4 CB	4/3/2025	4/15/2025	$	22.49	12	$ 269.88
2945	AMAZON MKTPL*ZG64K7SB2	CC-Amazon-25	1/18/2025	2/26/2025	$	22.47	39	$ 876.33
2946	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/5/2025	5/14/2025	$	22.43	9	$ 201.87
2947	DOMINO'S 9086	Material	6/5/2025	6/9/2025	$	22.23	4	$ 88.92
2948	PAUL B HARDWARE-MECHANIC	wrench/ door stops	4/1/2025	4/10/2025	$	22.23	9	$ 200.07
2949	NAPA AUTO PARTS	MIKE KLINGER 4/29/25	4/21/2025	4/30/2025	$	22.04	9	$ 198.36
2950	NYX*877-494-3833 EVGO SER	EV Charge Expenses May	5/6/2025	6/12/2025	$	21.97	37	$ 812.89
2951	FORD MOTOR COMPANY	EV Charging - Feb 2025	2/17/2025	3/7/2025	$	21.72	18	$ 390.96
2952	AMAZON.COM*NN8125181	report 6/9/25 Eckley	5/28/2025	6/10/2025	$	21.66	13	$ 281.58
2953	ALTEC INDUSTRIES ORACLE	report 6/3/25 Eckley	5/17/2025	6/3/2025	$	21.54	17	$ 366.18
2954	HORWITH TRUCKS	report 4/1/25 Bachman	3/11/2025	4/1/2025	$	21.33	21	$ 447.93
2955	NAPA STORE 8011393	report 6/9/25 MVW	6/4/2025	6/9/2025	$	21.25	5	$ 106.25
2956	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	2/4/2025	2/13/2025	$	21.24	9	$ 191.16
2957	TRACTOR-SUPPLY-CO #0683	report 2/3/25 Bressi	1/30/2025	2/4/2025	$	21.19	5	$ 105.95
2958	HARBOR FREIGHT TOOLS3546	tool	3/14/2025	3/24/2025	$	21.19	10	$ 211.90
2959	AMAZON MKTPL*1W50849X3	amazon	4/10/2025	5/1/2025	$	21.19	21	$ 444.99
2960	AMAZON MKTPL*ZG3Z41E51	Soap dispenser & misc restock	1/25/2025	2/4/2025	$	21.19	10	$ 211.90
2961	AMAZON MKTPL*N63F35ZL2	amazon	5/29/2025	6/11/2025	$	21.18	13	$ 275.34
2962	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-05-22-25	5/16/2025	5/22/2025	$	21.18	6	$ 127.08
2963	NAPA STORE 8011393	report 3/12/25 MVW	2/19/2025	3/14/2025	$	21.18	23	$ 487.14
2964	AMAZON MKTPL*C43NJ5ON3	amazon	3/19/2025	4/15/2025	$	21.16	27	$ 571.32
2965	LOWES #02763*	lowes	12/23/2024	1/31/2025	$	21.16	39	$ 825.24
2966	THE HOME DEPOT #4118	5.30.25 Report	5/2/2025	6/2/2025	$	21.10	31	$ 654.10
2967	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2968	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2969	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2970	BT *FIRE SUPPLY DEPOT	Fire extinguisher supplies	4/16/2025	4/21/2025	$	21.06	5	$ 105.31
2971	THE HOME DEPOT #4131	janitorialrestock&stormroom data	1/8/2025	1/20/2025	$	21.00	12	$ 252.00
2972	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/12/2025	5/29/2025	$	20.92	17	$ 355.64
2973	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/12/2025	5/29/2025	$	20.92	17	$ 355.64
2974	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	20.85	9	$ 187.65
2975	COOPER ELECTRIC SCRANTON	1.6.25 Report	1/2/2025	1/6/2025	$	20.78	4	$ 83.12
2976	SQ *COLE'S HARDWARE INC.	C.C.C.	2/5/2025	3/31/2025	$	20.64	54	$ 1,114.56
2977	SNAVELY & DOSCH 186	Mark Elias3-18-2024	2/13/2025	3/19/2025	$	20.60	34	$ 700.40
2978	ATKINSON MATERIALS	Lakeville 88-4 RIAB	6/13/2025	6/26/2025	$	20.55	13	$ 267.15
2979	SP EVAN DESIGNS	2.20.25 Report	2/5/2025	2/24/2025	$	20.50	19	$ 389.50
2980	LOWES #00242*	4.21.25 Report	4/15/2025	4/21/2025	$	20.46	6	$ 122.76
2981	Sheetz 463	Fuel 7144	5/8/2025	5/9/2025	$	20.25	1	$ 20.25
2982	DUNMORE LUMBER	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$	20.13	16	$ 322.08
2983	AMAZON MKTPL*Z73DH7O51	Tom Piper 02/20/25	2/4/2025	2/24/2025	$	20.12	20	$ 402.40
2984	WAL-MART #1794	3.7.25 Report	2/5/2025	3/7/2025	$	20.02	30	$ 600.60
2985	Sheetz	Company Truck Fuel	3/11/2025	3/12/2025	$	20.01	1	$ 20.01
2986	OVERNIGHT CARD DELIVERY	Credit Card Replacement	6/5/2025	6/26/2025	$	20.00	21	$ 420.00
2987	WEIS MARKETS 039	2.17.25 Report	1/26/2025	2/24/2025	$	19.99	29	$ 579.71
2988	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/1/2025	4/15/2025	$	19.96	14	$ 279.44
2989	SHERWOOD TRUCKS	report 6/3/25 Crofchick	5/20/2025	6/4/2025	$	19.91	15	$ 298.65
2990	BERGEYS WHOLESALE PARTS	Tom Piper 4/15/25	4/3/2025	4/16/2025	$	19.88	13	$ 258.44
2991	NAPA STORE 8011393	report 2/3/25 MVW	1/27/2025	2/4/2025	$	19.79	8	$ 158.32
2992	BERMAN TRUCK GROUP LEESPO	Mark Elias3-18-2024	3/5/2025	3/19/2025	$	19.77	14	$ 276.78
2993	ADVANCE AUTO PARTS #4379	Richard E Jones II	12/23/2024	1/9/2025	$	19.71	17	$ 335.07
2994	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/28/2025	2/18/2025	$	19.69	21	$ 413.49
2995	AUTO PARTS OF SCRANTON	report 1/28/25 mvw	1/13/2025	1/29/2025	$	19.69	16	$ 315.04
2996	ADVANCE AUTO PARTS #6049	May Receipts	5/5/2025	5/9/2025	$	19.60	4	$ 78.40
2997	LOWES #00356*	CC-Lowe's	5/13/2025	5/19/2025	$	19.30	6	$ 115.80
2998	R.J. WALKER CO INC	4.11.25 Report	3/19/2025	4/21/2025	$	19.26	33	$ 635.58
2999	LANDEX.COM	Ringtown Switchyard	12/17/2024	1/24/2025	$	19.25	38	$ 731.50
3000	A 1 LOCK SAFE LLC	5.2.25 Report	4/22/2025	5/5/2025	$	19.08	13	$ 248.04
3001	PAULB LITITZ	Sinky fdc gaskets/ surge protect	5/22/2025	5/28/2025	$	19.07	6	$ 114.42
3002	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	1/6/2025	1/15/2025	$	19.06	9	$ 171.54
3003	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	3/14/2025	4/30/2025	$	19.05	47	$ 895.35
3004	PAULS HDWE/GRDN CTR	04299-03-18-2025	3/18/2025	4/30/2025	$	19.03	43	$ 818.29
3005	TESLA SUPERCHARGER US	Ryan Rompolski	5/27/2025	6/3/2025	$	18.86	7	$ 132.02
3006	AMAZON MKTPL*F74DH1N43	Cabinet locks	3/1/2025	3/14/2025	$	18.84	13	$ 244.92
3007	*FINANCE CHARGE* CASH ADV	SGL 211 Xerces Seed Mix	1/21/2025	2/20/2025	$	18.84	30	$ 565.20
3008	HOMEDEPOT.COM	Siemens 20 Amp circuit breaker	2/15/2025	3/3/2025	$	18.81	16	$ 300.96
3009	SUPPLYHOUSE.COM	Compressor Isolators	6/2/2025	6/18/2025	$	18.77	16	$ 300.32
3010	ALTEC INDUSTRIES, INC	report 5/6/25 Eckley	4/5/2025	5/6/2025	$	18.61	31	$ 576.91
3011	FORD MOTOR COMPANY	Company Truck EV charging	5/1/2025	5/22/2025	$	18.60	21	$ 390.60
3012	NAPA STORE 8011393	report 2/3/25 Bressi	1/14/2025	2/4/2025	$	18.54	21	$ 389.34
3013	SMARTSIGN	Desk name plate Dan Knepper	5/29/2025	6/9/2025	$	18.44	11	$ 202.84
3014	HAJOCA LANCASTER 10	pro press fittings	4/21/2025	5/5/2025	$	18.34	14	$ 256.76
3015	GRAYBAR ELECTRIC COMPANY	January Receipts	1/8/2025	1/13/2025	$	18.34	5	$ 91.70
3016	AMAZON MKTPL*NI3L12LS0	Tom Piper 5/19/25	5/8/2025	5/21/2025	$	18.27	13	$ 237.51
3017	NAPA STORE 8011393	report 6/24/25 MVW	6/16/2025	6/25/2025	$	18.20	9	$ 163.80
3018	SHEETZ 2384	Kentucky CSS Training	4/3/2025	5/6/2025	$	18.05	33	$ 595.65
3019	Philly Airport Petroleum	2025 Q1 EE Workshop	2/13/2025	2/18/2025	$	18.04	5	$ 90.20
3020	AUTOZONE #4756	C.C.C.	4/25/2025	5/8/2025	$	18.01	13	$ 234.13
3021	SPARKLE CAR WASH	car wash	1/12/2025	2/11/2025	$	18.00	30	$ 540.00
3022	AMAZON RETA* 7Z51R4IM3	Safety Summit / Tool repair-repl	2/26/2025	3/14/2025	$	17.99	16	$ 287.84
3023	AUTO PARTS OF SCRANTON	report 5/28/25 Crofchick	5/16/2025	5/29/2025	$	17.91	13	$ 232.83

3024	WEIS MARKETS 166	Weis Supermarket	2/27/2025	3/17/2025	$	17.82	18	$ 320.76
3025	A & A AUTO PARTS ST 28	report 3/11/25 Bachman	2/25/2025	3/14/2025	$	17.71	17	$ 301.07
3026	SHERWOOD TRUCKS	report 5/28/25 Crofchick	5/14/2025	5/29/2025	$	17.59	15	$ 263.85
3027	HORWITH TRUCKS	report 6/3/25 Bachman	5/20/2025	6/10/2025	$	17.37	21	$ 364.77
3028	SHEETZ 2657	Sugarloaf	5/1/2025	5/9/2025	$	17.11	8	$ 136.88
3029	SUNOCO 0978311900	Storm Purchase - 02/17/2025	2/17/2025	2/25/2025	$	17.00	8	$ 136.00
3030	AMAZON RETA* N621B5030	amazon	6/4/2025	6/11/2025	$	16.96	7	$ 118.72
3031	AMAZON MKTPL*ZC5DZ4HP2	Yatesville sub	1/23/2025	2/24/2025	$	16.94	32	$ 542.08
3032	AMAZON MKTPL*4X1XE4WW3	Tom Piper 4/15/25	4/2/2025	4/16/2025	$	16.90	14	$ 236.60
3033	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$	16.85	19	$ 320.15
3034	NOLT'S AUTO PARTS #7	Richard E Jones II	1/21/2025	2/4/2025	$	16.85	14	$ 235.90
3035	ELERY NAU HARDWARE	Elery Nau True Value	3/21/2025	4/7/2025	$	16.51	17	$ 280.67
3036	FISHER AUTO PARTS 150	MIKE KLINGER 1/27/25	1/22/2025	1/27/2025	$	16.49	5	$ 82.45
3037	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$	16.38	9	$ 147.40
3038	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$	16.38	9	$ 147.40
3039	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$	16.38	9	$ 147.40
3040	PPSS CO	Professional Petro $65.51	5/12/2025	5/21/2025	$	16.38	9	$ 147.40
3041	THE HOME DEPOT #4120	plumbing	4/8/2025	4/21/2025	$	16.33	13	$ 212.29
3042	THE HOME DEPOT #4186	WNDDCCCAm	4/16/2025	4/23/2025	$	16.01	7	$ 112.07
3043	SNEE & SUNDAY CO	5.16.25 Report	5/9/2025	5/20/2025	$	16.00	11	$ 176.00
3044	THE HOME DEPOT #4171	Home Depot	5/13/2025	6/26/2025	$	15.97	44	$ 702.68
3045	BERGEYS WHOLESALE PARTS	Tom Piper 4/15/25	4/4/2025	4/16/2025	$	15.90	12	$ 190.80
3046	BERGEYS WHOLESALE PARTS	Tom Piper 5/1/25	4/23/2025	5/2/2025	$	15.90	9	$ 143.10
3047	BERGEYS WHOLESALE PARTS	Tom Piper 5/1/25	4/14/2025	5/2/2025	$	15.90	18	$ 286.20
3048	BERGEYS WHOLESALE PARTS	Tom Piper 5/19/25	5/2/2025	5/21/2025	$	15.90	19	$ 302.10
3049	BERGEYS WHOLESALE PARTS	Tom Piper 5/19/25	5/1/2025	5/21/2025	$	15.90	20	$ 318.00
3050	FACTORY MOTOR PARTS	report 2/11/25 MVW	2/4/2025	2/13/2025	$	15.86	9	$ 142.74
3051	ADVANCE AUTO PARTS #7204	Tom Piper 1/21/25	1/16/2025	1/23/2025	$	15.66	7	$ 109.62
3052	SQ *AUTO PARTS OF TANNERS	report 4/15/25 MVW	4/8/2025	4/15/2025	$	15.42	7	$ 107.94
3053	AUTO PARTS OF SCRANTON	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	15.42	14	$ 215.88
3054	GRAYBAR ELECTRIC COMPANY	January Receipts	1/15/2025	1/21/2025	$	15.40	6	$ 92.40
3055	Philly Airport Petroleum	2025 Q1 EU Leadership Meeting	4/3/2025	4/14/2025	$	15.06	11	$ 165.66
3056	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/5/2025	5/14/2025	$	14.95	9	$ 134.55
3057	AMZN MKTP US*Z994U5Y02	report 1/7/25 Eckley	12/21/2024	1/9/2025	$	14.94	19	$ 283.86
3058	AMAZON MKTPL*H63287UX3	amazon	2/14/2025	3/5/2025	$	14.82	19	$ 281.58
3059	SHERWOOD TRUCKS	report 5/20/25 MVW	5/9/2025	5/21/2025	$	14.72	12	$ 176.64
3060	FOX LEDGE INC	report 6/9/25 Eckley	6/2/2025	6/10/2025	$	14.70	8	$ 117.60
3061	AUTO PARTS OF SCRANTON	report 4/1/25 Crofchick	3/25/2025	4/1/2025	$	14.63	7	$ 102.41
3062	AMZN MKTP US*Z78XJ2TN1	report 2/11/25 Nyer	2/5/2025	2/11/2025	$	14.49	6	$ 86.94
3063	AMZN MKTP US*Z78XJ2TN1	report 3/27/25 Nyer	2/5/2025	4/1/2025	$	14.49	55	$ 796.95
3064	SHERWOOD TRUCKS	report 3/12/25 MVW	3/6/2025	3/14/2025	$	14.41	8	$ 115.28
3065	LOWES #01667*	Lowes	4/1/2025	5/20/2025	$	14.34	49	$ 702.66
3066	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-28-25	2/24/2025	3/4/2025	$	14.32	8	$ 114.56
3067	HORWITH TRUCKS	report 3/24/25 Eckley	2/25/2025	4/3/2025	$	14.30	37	$ 529.10
3068	Philly Airport Petroleum	Q1 2025 CS Meeting	3/27/2025	4/3/2025	$	14.29	7	$ 100.03
3069	HORWITH TRUCKS	report 4/8/25 Eckley	2/25/2025	4/8/2025	$	14.29	42	$ 600.18
3070	THE HOME DEPOT #4140	Home depot	1/28/2025	2/14/2025	$	14.21	17	$ 241.57
3071	FOX LEDGE INC	report 1/7/25 Eckley	1/3/2025	1/9/2025	$	14.20	6	$ 85.20
3072	FOX LEDGE INC	report 2/27/25 Eckley	2/3/2025	2/28/2025	$	14.20	25	$ 355.00
3073	FOX LEDGE INC	report 3/24/25 Eckley	3/4/2025	4/3/2025	$	14.20	30	$ 426.00
3074	ZORO TOOLS INC	Sign, buckets& glove clips	4/3/2025	4/14/2025	$	14.20	11	$ 156.20
3075	CEDAR ST SUPPLY	cedar street supply	3/25/2025	4/11/2025	$	14.04	17	$ 238.68
3076	962-TA EXPRESS HAZLETO	C.C.C.	4/7/2025	5/5/2025	$	14.00	28	$ 392.00
3077	962-TA EXPRESS HAZLETO	C.C.C.	4/7/2025	5/5/2025	$	14.00	28	$ 392.00
3078	TARGET 00015107	target	12/4/2024	1/21/2025	$	13.99	48	$ 671.52
3079	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$	13.94	8	$ 111.48
3080	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$	13.94	8	$ 111.48
3081	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$	13.94	8	$ 111.48
3082	STAPLES INC	Folders& air4extinguisher yearly	3/26/2025	4/3/2025	$	13.94	8	$ 111.48
3083	ALTEC INDUSTRIES ORACLE	report 6/9/25 Nyer	6/5/2025	6/9/2025	$	13.79	4	$ 55.16
3084	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$	13.78	6	$ 82.68
3085	STEELE'S HARDWARE-STR 1	report 4/8/25 Eckley	3/24/2025	4/8/2025	$	13.77	15	$ 206.55
3086	THE HOME DEPOT #4118	C.C.C.	2/28/2025	5/5/2025	$	13.75	66	$ 907.50
3087	AMAZON MKTPL*WT1M91HQ3	Ltn vault	3/26/2025	4/10/2025	$	13.74	15	$ 206.10
3088	FORD MOTOR COMPANY	Company Truck EV charging	4/8/2025	5/22/2025	$	13.72	44	$ 603.68
3089	ELERY NAU HARDWARE	Elery Nau	2/3/2025	2/13/2025	$	13.72	10	$ 137.20
3090	LOWES #02763*	material	1/13/2025	1/31/2025	$	13.64	18	$ 245.52
3091	THE HOME DEPOT #4131	dust control drywall patch	4/9/2025	4/28/2025	$	13.58	19	$ 258.02
3092	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/29/2025	2/6/2025	$	13.56	8	$ 108.48
3093	THE HOME DEPOT #4140	DER Materials	3/13/2025	3/31/2025	$	13.43	18	$ 241.74
3094	EMEDCO	Sinky sprinkler& FDC signs	4/17/2025	4/21/2025	$	13.41	4	$ 53.64
3095	THE UPS STORE 5956	1.13.25 Report	1/8/2025	1/13/2025	$	13.39	5	$ 66.95
3096	SCHAEDLER YESCO - POCONO	A/C Gilbert Sub	4/8/2025	4/22/2025	$	13.38	14	$ 187.32
3097	HARLEYSVILLE ACE	C.C.C.	4/22/2025	5/8/2025	$	13.32	16	$ 213.12
3098	FORD MOTOR COMPANY	Monthly Expenses - Jan	1/21/2025	2/20/2025	$	13.10	30	$ 393.00
3099	PY *THE TRAILER SHOPPE	Justin Ferguson 3/18/25 COL	2/4/2025	3/19/2025	$	13.03	43	$ 560.29
3100	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/14/25	4/3/2025	4/16/2025	$	12.95	13	$ 168.35
3101	THE HOME DEPOT #4131	Jan supplies/cart/dock bulb	4/21/2025	5/5/2025	$	12.86	14	$ 180.04
3102	THE HOME DEPOT #4186	walbert repairs	5/9/2025	5/20/2025	$	12.81	11	$ 140.91
3103	HUNTER TRUCK - 201	Mark Elias 4-14-2025	3/17/2025	4/16/2025	$	12.72	30	$ 381.60
3104	HUNTER TRUCK - 201	Mark Elias 4-14-2025	3/17/2025	4/16/2025	$	12.72	30	$ 381.60
3105	NAPA STORE 8011393	report 4/22/25	3/11/2025	5/1/2025	$	12.71	51	$ 648.21
3106	NAPA STORE 8011310	PANTHER VALLEY GENERATOR COOLA	3/21/2025	3/28/2025	$	12.71	7	$ 88.97
3107	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$	12.71	14	$ 177.94
3108	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$	12.71	14	$ 177.94
3109	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$	12.71	14	$ 177.94
3110	THE HOME DEPOT #4131	Cleaner 4 washers & Jim mouse	5/6/2025	5/20/2025	$	12.71	14	$ 177.94
3111	RENCO ACE HARDWARE	Renco Ace Hardware	2/5/2025	2/13/2025	$	12.71	8	$ 101.68
3112	AUTOZONE #1853	report 4/22/25 Bachman	4/16/2025	4/22/2025	$	12.70	6	$ 76.20
3113	NOLTS FACTORY WAREHOUSE	Justin Ferguson 4/29/25	4/9/2025	4/30/2025	$	12.70	21	$ 266.70
3114	HORNUNGS ACE HARDWARE	Gamelands Flagging	4/7/2025	4/15/2025	$	12.70	8	$ 101.60
3115	STEELE'S HARDWARE-STR 1	Corn Broom	3/26/2025	4/13/2025	$	12.70	18	$ 228.60
3116	TRACTOR SUPPLY CO #1939	Tools for NEWP BESS Unit	1/8/2025	1/24/2025	$	12.70	16	$ 203.20
3117	AUTO PARTS OF SCRANTON	report 2/13/25 Crofchick	2/6/2025	2/13/2025	$	12.60	7	$ 88.20
3118	TRI STATE TRAILER SALES,	RAYMOND F MOLKENTHIN-02-20-25	2/12/2025	2/24/2025	$	12.39	12	$ 148.68
3119	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-02-10-25	2/5/2025	2/11/2025	$	12.30	6	$ 73.80
3120	AMAZON MKTPL*7A7SL5YN3	DCCtraincam	4/9/2025	4/23/2025	$	12.29	14	$ 172.06
3121	ELERY NAU HARDWARE	CC-Elery W Nau Value Hardware	4/14/2025	4/21/2025	$	12.25	7	$ 85.75
3122	THE HOME DEPOT #4140	Home depot	1/28/2025	2/14/2025	$	12.17	17	$ 206.89
3123	SUNOCO 0640308300	EUFMC	6/1/2025	6/17/2025	$	12.03	16	$ 192.48
3124	Dunnstown Laser Wash	CAR WASH	6/11/2025	6/17/2025	$	12.00	6	$ 72.00

3125	CHEVRON 0389776	Recruiting trip-SE Lineman trg	2/7/2025	2/19/2025	$	12.00	12	$ 144.00
3126	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/4/2025	4/15/2025	$	11.98	11	$ 131.78
3127	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/7/2025	5/14/2025	$	11.98	7	$ 83.86
3128	AUTO PARTS OF SCRANTON	report 6/3/25 Crofchick	5/19/2025	6/4/2025	$	11.98	16	$ 191.68
3129	BERGEYS WHOLESALE PARTS	Tom Piper 4/3/25	3/26/2025	4/4/2025	$	11.93	9	$ 107.37
3130	R F FAGER COMPANY HARRI	batteries, hardware, fittings	2/14/2025	3/4/2025	$	11.80	18	$ 212.40
3131	NAPA STORE 8011393	report 4/8/25 MVW	3/29/2025	4/10/2025	$	11.69	12	$ 140.28
3132	COLONIAL ELECTRIC SUPPLY	4.8.25 Report	3/17/2025	4/23/2025	$	11.35	37	$ 419.95
3133	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$	11.32	12	$ 135.84
3134	GRAYBAR ELECTRIC COMPANY	Saucon Park Substation Material	1/11/2025	1/21/2025	$	11.26	10	$ 112.60
3135	FORD MOTOR COMPANY	company EV charging	12/30/2024	1/10/2025	$	11.14	11	$ 122.54
3136	THE HOME DEPOT #4108	Line Crew Material	2/26/2025	3/4/2025	$	11.10	6	$ 66.60
3137	SUNBURY MOTORS COMPANY	report 3/12/25 Bressi	3/6/2025	3/14/2025	$	11.05	8	$ 88.40
3138	UNITED REFRIG BR #17	Liebert Units at LANSC	1/31/2025	2/11/2025	$	11.02	11	$ 121.22
3139	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/26/2024	1/15/2025	$	11.01	20	$ 220.20
3140	ZORO TOOLS INC	Sign, buckets& glove clips	4/5/2025	4/14/2025	$	10.80	9	$ 97.20
3141	WAWA 8142	C.C.C.	2/19/2025	3/7/2025	$	10.59	16	$ 169.44
3142	AMAZON MKTPL*0C3LD9RW3	amazon	3/9/2025	3/19/2025	$	10.59	10	$ 105.90
3143	HARBOR FREIGHT TOOLS 684	windsor engraver	2/2/2025	4/4/2025	$	10.59	61	$ 645.99
3144	NAPA STORE 8011393	report 5/20/25 MVW	5/13/2025	5/21/2025	$	10.59	8	$ 84.72
3145	NAPA STORE 8011310	ORW GENERATOR COOLANT	1/21/2025	1/28/2025	$	10.58	7	$ 74.06
3146	NAPA STORE 8011310	ORW GENERATOR COOLANT	4/11/2025	4/21/2025	$	10.58	10	$ 105.80
3147	PAULB LITITZ	PPL Electric Utilities	3/26/2025	5/17/2025	$	10.49	52	$ 545.48
3148	AMAZON MKTPL*NI5TF67L1	LEHkittrap	5/13/2025	5/20/2025	$	10.48	7	$ 73.36
3149	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/6/2025	6/2/2025	$	10.42	27	$ 281.34
3150	R.J. WALKER CO	1.24.25 Report	1/6/2025	1/30/2025	$	10.40	24	$ 249.60
3151	AMAZON MARK* AX3ET3BX3	Office Materials	4/29/2025	5/19/2025	$	10.39	20	$ 207.80
3152	SID HARVEY #47	4.14.25 Report	4/8/2025	4/21/2025	$	10.11	13	$ 131.43
3153	NAPA STORE 8010058	report 4/8/25 MVW	3/28/2025	4/10/2025	$	10.05	13	$ 130.65
3154	PAULB LITITZ	materials	3/24/2025	4/3/2025	$	9.95	10	$ 99.50
3155	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-01-10-25	1/6/2025	1/12/2025	$	9.82	6	$ 58.92
3156	NOLT'S AUTO PARTS #7	Mark Elias 06-12-25	5/29/2025	6/15/2025	$	9.62	17	$ 163.54
3157	CUMBERLAND TRUCK PARTS AL	report 4/15/25 Bachman	3/28/2025	4/16/2025	$	9.60	19	$ 182.40
3158	WEIS MARKETS 017	Gloverestock/vinegar4cleaning	1/8/2025	1/20/2025	$	9.56	12	$ 114.72
3159	G.R. MITCHELL, INC.	quick connect	5/21/2025	6/4/2025	$	9.53	14	$ 133.42
3160	AMAZON MKTPL*NI6IL8AG0	amazon	5/9/2025	6/11/2025	$	9.53	33	$ 314.49
3161	AUTOZONE #6433	MIKE KLINGER 3/10/25	3/5/2025	3/10/2025	$	9.53	5	$ 47.65
3162	NAPA STORE 8061697	Tom Piper 5/19/25	5/7/2025	5/21/2025	$	9.53	14	$ 133.42
3163	THE HOME DEPOT #4122	Louver and Compressor	2/4/2025	2/18/2025	$	9.52	14	$ 133.28
3164	SPEEDWAY	PI Planning Event January 2025	1/23/2025	1/30/2025	$	9.42	7	$ 65.94
3165	SNAVELY & DOSCH 186	CRAIG STANLEY	4/23/2025	5/7/2025	$	9.30	14	$ 130.20
3166	COOPER ELEC WILLIAMSPORT	Friedman	4/29/2025	5/21/2025	$	9.24	22	$ 203.28
3167	Albrights Hardware	2/17/25 Storm Expense Report	2/17/2025	2/21/2025	$	9.11	4	$ 36.44
3168	AMAZON MKTPL*459C50K13	Office Supplies	4/10/2025	4/22/2025	$	9.00	12	$ 108.00
3169	AUTO PARTS OF SCRANTON	report 5/13/25 Crofchick	5/6/2025	5/14/2025	$	8.93	8	$ 71.44
3170	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/19/2025	6/2/2025	$	8.86	14	$ 124.04
3171	ADVANCE AUTO PARTS #8154	Justin Ferguson 4/29/25	4/2/2025	4/30/2025	$	8.85	28	$ 247.80
3172	ZORO TOOLS INC	4.11.25 Report	3/25/2025	4/21/2025	$	8.82	27	$ 238.14
3173	AMAZON MKTPL*NI8DG3I90	Tom Piper 5/19/25	5/13/2025	5/21/2025	$	8.51	8	$ 68.08
3174	HORNUNG'S TRUE VALUE # 3	C.C.C.	3/10/2025	3/31/2025	$	8.47	21	$ 177.87
3175	AMAZON MKTPL*8W1TD0KM3	amazon	3/19/2025	4/11/2025	$	8.47	23	$ 194.81
3176	AMAZON MKTPL*NI3UU4CS1	Tom Piper 5/19/25	5/8/2025	5/21/2025	$	8.47	13	$ 110.11
3177	AMAZON.COM*FN7UA4BW3	CC-AMAZON-25	4/3/2025	4/9/2025	$	8.40	6	$ 50.40
3178	SUNBURY MOTORS COMPANY	MIKE KLINGER 4/29/25	4/14/2025	4/30/2025	$	8.40	16	$ 134.40
3179	MARSHALL MACHINERY INC	report 3/24/25 Eckley	2/27/2025	4/3/2025	$	8.37	35	$ 292.95
3180	THE HOME DEPOT #4171	Home Depot	5/13/2025	6/26/2025	$	8.35	44	$ 367.40
3181	SQ *COLE'S HARDWARE INC.	Coles	3/4/2025	3/18/2025	$	8.26	14	$ 115.64
3182	SHERWOOD TRUCKS	report 5/20/25 Bressi	5/8/2025	5/21/2025	$	8.14	13	$ 105.82
3183	AUTO PARTS OF SCRANTON	report 4/22/25 Crofchick	4/8/2025	4/23/2025	$	8.05	15	$ 120.75
3184	AUTO PARTS OF SCRANTON	report 4/15/25 MVW	4/10/2025	4/15/2025	$	8.05	5	$ 40.25
3185	SQ *AUTO PARTS OF TANNERS	report 6/24/25 MVW	6/17/2025	6/25/2025	$	8.05	8	$ 64.40
3186	AUTO PARTS OF SCRANTON	report 1/28/25 Crofchick	1/13/2025	1/29/2025	$	7.99	16	$ 127.84
3187	DOLLAR GENERAL #19605	SCF 01_06_25	12/19/2024	1/21/2025	$	7.95	33	$ 262.35
3188	NAPA STORE 8010058	report 1/28/25 mvw	1/14/2025	1/29/2025	$	7.80	15	$ 117.00
3189	SUNBURY MOTORS COMPANY	MIKE KLINGER 2/12/25	1/24/2025	2/18/2025	$	7.57	25	$ 189.25
3190	FACTORY MOTOR PARTS	report 4/8/25 MVW	4/2/2025	4/10/2025	$	7.54	8	$ 60.32
3191	AMAZON MKTPL*NA80X6WF3	Bethlehem Power Strips	2/12/2025	5/5/2025	$	7.41	82	$ 607.62
3192	AMAZON MKTPL*0G46V23R3	amazon	3/13/2025	3/19/2025	$	7.41	6	$ 44.46
3193	STEELE'S HARDWARE-STR 1	A/C Bartonsville Sub	4/24/2025	5/9/2025	$	7.20	15	$ 108.00
3194	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/19/2025	6/10/2025	$	7.02	22	$ 154.44
3195	PAULS HDWE/GRDN CTR	clogged sink walo	4/17/2025	5/20/2025	$	6.99	33	$ 230.67
3196	STEELE'S HARDWARE-STR 1	6.13.25 Report	5/30/2025	6/13/2025	$	6.99	14	$ 97.86
3197	PAULB LITITZ	Justin Ferguson 02/06/2025	1/27/2025	2/7/2025	$	6.88	11	$ 75.68
3198	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$	6.88	4	$ 27.52
3199	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$	6.88	4	$ 27.52
3200	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$	6.88	4	$ 27.52
3201	LOWES #01127*	Toto batterieswashersmicleaning	1/13/2025	1/17/2025	$	6.88	4	$ 27.52
3202	EPSCO ALLENTOWN 471	Bethlehem pumps repair /replace	5/14/2025	6/6/2025	$	6.83	23	$ 157.09
3203	STEELE'S HARDWARE-STR 1	Mtg/Storm/Material	2/21/2025	2/28/2025	$	6.79	7	$ 47.53
3204	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-06-5-25	5/30/2025	6/5/2025	$	6.71	6	$ 40.26
3205	AMAZON MKTPL*Z59SX9H80	Richard E Jones II	1/16/2025	2/7/2025	$	6.35	22	$ 139.70
3206	SHEETZ 0662 00006627	Louver and Compressor	2/3/2025	2/18/2025	$	6.35	15	$ 95.25
3207	PAULS HDWE/GRDN CTR	clogged sink	4/17/2025	5/20/2025	$	6.35	33	$ 209.55
3208	AMAZON MKTPL*M00K61A63	amazon	2/8/2025	3/5/2025	$	6.31	25	$ 157.75
3209	WM SUPERCENTER #2340	Employee expenses	3/12/2025	3/31/2025	$	5.28	19	$ 100.32
3210	LOWES #02706*	Tom Piper 5/1/25	4/16/2025	5/2/2025	$	4.84	16	$ 77.44
3211	ALTEC INDUSTRIES, INC	Tom Piper 02/20/25	2/11/2025	2/24/2025	$	4.33	13	$ 56.29
3212	TRI STATE TRAILER SALES,	RAYMOND F MOLKENTHIN-05-02-25	4/23/2025	5/5/2025	$	4.28	12	$ 51.36
3213	SQ *MGS INC	Justin Ferguson 02/06/2025	1/30/2025	2/7/2025	$	4.20	8	$ 33.60
3214	THE HOME DEPOT #4131	wall plates for flex room	4/21/2025	5/5/2025	$	4.16	14	$ 58.24
3215	THE HOME DEPOT #4131	Jan supplies/cart/dock bulb	4/21/2025	5/5/2025	$	4.00	14	$ 56.00
3216	PAULB LITITZ	Sinky fdc gaskets/ surge protect	5/20/2025	5/28/2025	$	3.77	8	$ 30.16
3217	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-03-07-25	2/25/2025	3/10/2025	$	3.36	13	$ 43.68
3218	EXXON UNI-MART #103	Central Maintenance Expenses	1/7/2025	2/4/2025	$	2.89	28	$ 80.92
3219	NAPA STORE 8011393	report 4/15/25 MVW	4/10/2025	4/15/2025	$	2.82	5	$ 14.10
3220	THE HOME DEPOT #4186	plumbing	4/16/2025	4/23/2025	$	2.26	7	$ 15.82
3221	WEIS MARKETS 017	bait for groundhogs	5/8/2025	5/20/2025	$	1.99	12	$ 23.88
3222	HORWITH TRUCKS	Tom Piper 1/9/25	12/26/2024	1/10/2025	$	0.64	15	$ 9.60
3223	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	4/3/2025	4/15/2025	$	(4.47)	12	$ (53.64)
3224	AMAZON MKTPLACE PMTS	Richard E Jones II	1/24/2025	2/7/2025	$	(6.35)	14	$ (88.90)
3225	AMAZON MKTPLACE PMTS	Richard E Jones II	1/30/2025	2/7/2025	$	(6.99)	8	$ (55.92)

3226	HARBOR FREIGHT TOOLS 140	Mark Elias 4-14-2025	3/23/2025	4/16/2025	$	(10.60)	24	$ (254.40)
3227	ECK S GARAGE INC	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	(13.25)	25	$ (331.25)
3228	AMZN MKTP US*Z78XJ2TN1	report 2/27/25 Nyer	2/5/2025	2/28/2025	$	(14.49)	23	$ (333.27)
3229	PAULS HDWE/GRDN CTR	Pauls	11/20/2024	1/21/2025	$	(16.95)	62	$ (1,050.90)
3230	NAPA STORE 8010058	report 4/1/25 MVW	3/4/2025	4/1/2025	$	(18.00)	28	$ (504.00)
3231	NAPA STORE 8010058	report 4/22/25 MVW	4/15/2025	4/23/2025	$	(18.00)	8	$ (144.00)
3232	NAPA STORE 8010058	report 6/17/25 MVW	6/10/2025	6/17/2025	$	(18.00)	7	$ (126.00)
3233	PAULS HDWE/GRDN CTR	04299-04-01-2025	4/1/2025	4/30/2025	$	(19.03)	29	$ (551.87)
3234	AMAZON MKTPLACE PMTS	Richard E Jones II	1/24/2025	2/7/2025	$	(19.50)	14	$ (273.00)
3235	AMAZON MKTPLACE PMTS	PUC Storm Response	2/28/2025	3/18/2025	$	(19.87)	18	$ (357.66)
3236	AUTO PARTS OF SCRANTON	report 2/3/25 Crofchick	1/22/2025	2/6/2025	$	(22.00)	15	$ (330.00)
3237	AUTO PARTS OF SCRANTON	report 4/8/25 MVW	4/1/2025	4/10/2025	$	(22.78)	9	$ (205.02)
3238	NOLT'S AUTO PARTS #7	RAYMOND F MOLKENTHIN-02-28-25	2/18/2025	3/4/2025	$	(24.36)	14	$ (341.04)
3239	HORWITH TRUCKS	report 6/3/25 Bachman	5/19/2025	6/10/2025	$	(25.32)	22	$ (557.04)
3240	NAPA STORE 8010058	report 6/9/25 MVW	6/4/2025	6/9/2025	$	(27.52)	5	$ (137.60)
3241	LOWES #02687*	threshold for office space	5/21/2025	6/4/2025	$	(27.54)	14	$ (385.56)
3242	AMAZON MKTPLACE PMTS	amazon	6/5/2025	6/16/2025	$	(31.26)	11	$ (343.86)
3243	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-01-23-25	1/8/2025	1/28/2025	$	(37.10)	20	$ (742.00)
3244	NAPA STORE 8011393	report 5/6/25 MVW	4/15/2025	5/6/2025	$	(38.16)	21	$ (801.36)
3245	EBAY O*06-12740-94063	3.17.25 Report	2/20/2025	4/23/2025	$	(38.20)	62	$ (2,368.40)
3246	HARBOR FREIGHT TOOLS 684	report 3/24/25 Bressi	3/12/2025	3/25/2025	$	(41.32)	13	$ (537.16)
3247	FOUR WINDS CONCRETE	Suburban yard 2 17-1 getaway	5/9/2025	5/27/2025	$	(45.60)	18	$ (820.80)
3248	TRACTOR SUPPLY CO #1939	Tools for NEWP BESS Unit	1/8/2025	1/24/2025	$	(49.79)	16	$ (796.64)
3249	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	4/30/2025	6/2/2025	$	(50.88)	33	$ (1,679.04)
3250	AUTO PARTS OF SCRANTON	report 1/14/25 Crofchick	12/26/2024	1/15/2025	$	(52.27)	20	$ (1,045.40)
3251	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	4/28/2025	6/2/2025	$	(57.24)	35	$ (2,003.40)
3252	NAPA STORE 8011393	report 2/3/25 MVW	1/21/2025	2/4/2025	$	(57.24)	14	$ (801.36)
3253	COOPER ELEC WILLIAMSPORT	Susquehanna washer and dryer	1/30/2025	2/13/2025	$	(61.13)	14	$ (855.82)
3254	ADVANCE AUTO PARTS #7861	RAYMOND F MOLKENTHIN-01-10-25	1/3/2025	1/12/2025	$	(68.90)	9	$ (620.10)
3255	HORWITH TRUCKS	report 6/16/25 Bachman	4/21/2025	5/27/2025	$	(72.00)	36	$ (2,592.00)
3256	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-01-06-25	12/27/2024	1/7/2025	$	(72.00)	11	$ (792.00)
3257	SHERWOOD TRUCKS	report 6/3/25 Bressi	5/13/2025	6/3/2025	$	(76.32)	21	$ (1,602.72)
3258	FREIGHTLINER OF LANCASTER	RAYMOND F MOLKENTHIN-03-17-25	3/10/2025	3/18/2025	$	(76.32)	8	$ (610.56)
3259	LOWES #01759*	5.14.25 Report	4/24/2025	5/20/2025	$	(86.26)	26	$ (2,242.76)
3260	SHERWOOD TRUCKS	report 1/2/25 Bressi	12/9/2024	1/3/2025	$	(88.12)	25	$ (2,203.00)
3261	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-22-25	5/13/2025	5/22/2025	$	(99.35)	9	$ (894.15)
3262	NAPA STORE 8011393	report 2/11/25 MVW	1/28/2025	2/13/2025	$	(102.70)	16	$ (1,643.20)
3263	AMAZON MKTPLACE PMTS	amazon	4/2/2025	4/11/2025	$	(103.86)	9	$ (934.74)
3264	BERGEYS DODGE RAM FIAT OF	RAYMOND F MOLKENTHIN-01-14-25	1/6/2025	1/16/2025	$	(126.35)	10	$ (1,263.50)
3265	LANCASTER AUTO PARTS	Mark Elias3-18-2024	2/14/2025	3/19/2025	$	(152.64)	33	$ (5,037.12)
3266	AMAZON MKTPLACE PMTS	amazon	4/3/2025	4/11/2025	$	(160.36)	8	$ (1,282.88)
3267	SUNBURY MOTORS COMPANY	MIKE KLINGER 6/2/25	5/7/2025	6/2/2025	$	(161.12)	26	$ (4,189.12)
3268	NEW HOLLAND AUTO FORD DOD	RAYMOND F MOLKENTHIN-05-15-25	4/28/2025	5/16/2025	$	(163.67)	18	$ (2,946.06)
3269	BERGEYS COMMERCIAL TIRE H	Tom Piper 4/15/25	4/1/2025	4/16/2025	$	(164.30)	15	$ (2,464.50)
3270	AMERICAN FLOOR MATS	refund for ada pad	4/17/2025	5/5/2025	$	(173.00)	18	$ (3,114.00)
3271	AUTO PARTS OF SCRANTON	report 4/15/25 Crofchick	3/27/2025	4/15/2025	$	(196.00)	19	$ (3,724.00)
3272	UNITED REFRIG BR #10	united refrigeration	4/4/2025	4/21/2025	$	(200.00)	17	$ (3,400.00)
3273	UNITED REFRIG BR #17	Disposal of Old Refrigerant	5/13/2025	5/21/2025	$	(200.00)	8	$ (1,600.00)
3274	NAPA STORE 8011393	report 5/13/25 MVW	4/28/2025	5/14/2025	$	(228.26)	16	$ (3,652.16)
3275	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/15/2025	6/10/2025	$	(234.55)	26	$ (6,098.30)
3276	IKEA 470599163	report 2/27/25 Nyer	2/5/2025	2/28/2025	$	(245.82)	23	$ (5,653.86)
3277	NAPA STORE 8011393	report 2/11/25 MVW	2/4/2025	2/13/2025	$	(251.18)	9	$ (2,260.62)
3278	AMZN MKTP US*Z79LC3391	report 3/5/25 NYER	2/5/2025	3/7/2025	$	(255.31)	30	$ (7,659.30)
3279	ALTEC INDUSTRIES, INC	Mark Elias 05-28-25	4/14/2025	5/30/2025	$	(279.69)	46	$ (12,865.74)
3280	FREIGHTLINER OF LANCASTER	Richard E Jones II	5/22/2025	6/10/2025	$	(281.57)	19	$ (5,349.83)
3281	SHERWIN-WILLIAMS705851	Windsor Painting	3/22/2025	4/11/2025	$	(293.46)	20	$ (5,869.20)
3282	AMAZON RETA* T78NT9UG3	3.10.25 Report	3/1/2025	4/23/2025	$	(349.14)	53	$ (18,504.42)
3283	SHERWOOD TRUCKS	report 3/24/25 Crofchick	3/11/2025	3/25/2025	$	(352.45)	14	$ (4,934.30)
3284	F.W. WEBB - 81	Lehigh Water Pit capital job	1/13/2025	2/11/2025	$	(412.02)	29	$ (11,948.58)
3285	SUNBURY MOTORS COMPANY	MIKE KLINGER 3/10/25	2/12/2025	3/10/2025	$	(424.00)	26	$ (11,024.00)
3286	COOPER ELECTRIC SCRANTON	3.27.25 Report	3/20/2025	3/27/2025	$	(472.60)	7	$ (3,308.20)
3287	UNITED REFRIG BR #17	Windsor Chiller Repair	4/17/2025	4/23/2025	$	(500.00)	6	$ (3,000.00)
3288	GRAINGER	Grainger Return	2/4/2025	2/18/2025	$	(579.49)	14	$ (8,112.86)
3289	AMAZON MKTPLACE PMTS	report 2/3/25 Eckley	1/13/2025	2/6/2025	$	(613.74)	24	$ (14,729.76)
3290	DOTZEL TRUCKING	DOUBLE CHARGE	5/7/2025	5/15/2025	$	(629.72)	8	$ (5,037.76)
3291	LANCASTER STARTER & ALTE	Justin Ferguson 3/18/25 COL	3/12/2025	3/19/2025	$	(854.36)	7	$ (5,980.52)
3292	SHERWOOD TRUCKS	report 1/28/25 mvw	1/14/2025	1/29/2025	$	(881.13)	15	$ (13,216.95)
3293	BERMAN TRUCK GROUP LEESPO	Mark Elias 05-28-25	4/15/2025	5/30/2025	$	(1,215.39)	45	$ (54,692.55)
3294		72302	12/3/2024	5/22/2025	$	(6,561.00)	170	$ (1,115,370.00)
3295		204499	7/25/2022	2/20/2025	$	(6,660.00)	941	$ (6,267,060.00)

PPL Electric Utilities Corporation
Lag in Payment of Printing & Office Supplies
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Printing & Office Supplies	43.22 [1/]
2	OCA Weighted Average Lag for Printing & Office Supplies	36.21 [2/]

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 269,047.57**		**$9,742,164**
	12680	11/25/2024	1/23/2025	$ 94,700.00	59	$ 5,587,300.00
KNAUSS & SON	knauss & son	6/17/2024	7/26/2024	$ 5,403.35	39	$ 210,730.65
YETI 1-833-225-9384	Yetis for North/South Division	1/10/2025	3/13/2025	$ 4,590.72	62	$ 284,624.64
ULINE *SHIP SUPPLIES	uline	10/3/2024	11/18/2024	$ 3,254.02	46	$ 149,684.92
YETI 1-833-225-9384	Yetis for North/South Division	1/10/2025	3/13/2025	$ 3,067.80	62	$ 190,203.60
ULINE *SHIP SUPPLIES	uline	9/11/2024	10/1/2024	$ 2,824.28	20	$ 56,485.60
ULINE *SHIP SUPPLIES	uline	10/29/2024	12/17/2024	$ 2,678.13	49	$ 131,228.37
LEHIGH PRINT & DATA LLC	NUB Expenses	5/14/2025	5/20/2025	$ 2,266.28	6	$ 13,597.68
STAPLS7655776449000001	Office Supplies	4/23/2025	5/5/2025	$ 2,114.13	12	$ 25,369.56
AMERICHEM INTERNATIONAL	Americhem	3/13/2025	4/7/2025	$ 2,071.79	25	$ 51,794.75
AMERICHEM INTERNATIONAL	Americhem	4/3/2025	5/2/2025	$ 1,711.08	29	$ 49,621.32
CERTEX WILLIAMSPORT 303	Certex Williamsport	3/17/2025	4/1/2025	$ 1,593.78	15	$ 23,906.70
KNAUSS & SON	knauss & son	7/17/2024	7/26/2024	$ 1,564.56	9	$ 14,081.04
BIROS UTILITIES INC	biros septic and drain	1/16/2025	1/21/2025	$ 1,545.00	5	$ 7,725.00
ULINE *SHIP SUPPLIES	uline	8/20/2024	10/1/2024	$ 1,536.62	42	$ 64,538.04
STAPLES 00115006	AJK - 2/21/25	1/22/2025	2/26/2025	$ 1,355.19	35	$ 47,431.65
Staples	PPL Lehigh SC Office Supplies	2/13/2025	2/20/2025	$ 1,347.60	7	$ 9,433.20
AMERICHEM INTERNATIONAL	Americhem	1/30/2025	2/27/2025	$ 1,337.18	28	$ 37,441.04
AMERICHEM INTERNATIONAL	Americhem	1/9/2025	1/28/2025	$ 1,309.25	19	$ 24,875.75
STAPLES 00115006	AJK 5-30-25	5/22/2025	6/22/2025	$ 1,274.54	31	$ 39,510.74
AMAZON MKTPL*NW9ZM4T71	Fluke Megger	5/16/2025	5/22/2025	$ 1,268.25	6	$ 7,609.50
STAPLS7648970397000001	General Expenses	1/10/2025	2/13/2025	$ 1,244.50	34	$ 42,313.00
ULINE *SHIP SUPPLIES	uline	9/18/2024	10/1/2024	$ 1,169.43	13	$ 15,202.59
STAPLS7655362487000001	Office Supplies	4/11/2025	4/24/2025	$ 1,159.70	13	$ 15,076.10
AMAZON MKTPL*MO6RC0143	FRK T&D	4/30/2025	5/28/2025	$ 1,060.00	28	$ 29,680.00
YETI 1-833-225-9384	Yetis for North/South Division	1/10/2025	3/13/2025	$ 1,022.60	62	$ 63,401.20
TRACTOR SUPPLY #589	Tractor Supply	12/23/2024	1/2/2025	$ 1,018.78	10	$ 10,187.80
STAPLS7656687399000001	Staples	5/2/2025	5/19/2025	$ 974.99	17	$ 16,574.83
HELLER'S HOME AND HARDW	Materials	5/12/2025	5/20/2025	$ 969.80	8	$ 7,758.40
ULINE *SHIP SUPPLIES	uline	9/4/2024	10/1/2024	$ 928.03	27	$ 25,056.81
ULINE *SHIP SUPPLIES	uline	9/7/2024	10/1/2024	$ 927.08	24	$ 22,249.92
ULINE *SHIP SUPPLIES	uline	9/12/2024	10/1/2024	$ 926.79	19	$ 17,609.01
STAPLS7656295216000001	Office Supplies	4/30/2025	6/8/2025	$ 922.66	39	$ 35,983.74
AMAZON RETA* NB3PP7OJ2	Headsets	4/26/2025	6/11/2025	$ 917.90	46	$ 42,223.40
CUMMINS OSM	report 5/6/25 Eckley	4/16/2025	5/6/2025	$ 890.40	20	$ 17,808.00
CUMMINS OSM	report 5/6/25 Nyer	4/22/2025	5/8/2025	$ 890.40	16	$ 14,246.40
RTO INSIDER LLC	2024/25 RTO Insider Subscription	10/17/2024	11/6/2024	$ 880.00	20	$ 17,600.00
STAPLS7651887204000001	General Expenses	2/19/2025	3/7/2025	$ 879.54	16	$ 14,072.64
AIA CORPORATION	Team Jackets	3/27/2025	4/22/2025	$ 837.95	26	$ 21,786.70
AMAZON MKTPL*NZ1FK0NQ2	Amazon	5/15/2025	5/19/2025	$ 836.34	4	$ 3,345.36
STAPLES INC	Jim Christman-M&E	3/14/2025	4/2/2025	$ 801.36	19	$ 15,225.84
KONICA MINOLTA USA	Office Supplies	1/9/2025	1/23/2025	$ 784.40	14	$ 10,981.60
ULINE *SHIP SUPPLIES	uline	10/10/2024	11/18/2024	$ 773.97	39	$ 30,184.83
SOI*SNAP-ON INDUSTRIAL	report 4/22/25 Crofchick	4/2/2025	4/23/2025	$ 757.76	21	$ 15,912.96
SOI*SNAP-ON INDUSTRIAL	report 4/15/25 Nyer	4/3/2025	4/15/2025	$ 757.76	12	$ 9,093.12
STAPLS7653323459000001	Office Supplies - Logistics	3/9/2025	3/13/2025	$ 740.15	4	$ 2,960.60
AMAZON RETA* DC1AW1PX3	Headset replacements	4/24/2025	5/13/2025	$ 713.76	19	$ 13,561.44
AMAZON RETA* HY7G41A33	Headset replacements	4/24/2025	5/13/2025	$ 713.76	19	$ 13,561.44
TARGET 00021725	SCF 062725	6/24/2025	6/30/2025	$ 704.16	6	$ 4,224.96
MEGGER	Miguel Cabrera 6/15/25	6/5/2025	6/17/2025	$ 699.00	12	$ 8,388.00
STAPLS7654046567000001	General Expenses	3/20/2025	4/24/2025	$ 680.49	35	$ 23,817.15
AMAZON MKTPL*NI6D32EL0	Headsets	5/10/2025	6/11/2025	$ 673.00	32	$ 21,536.00
AMAZON MKTPL*NW6J883Y2	Headsets	5/9/2025	6/11/2025	$ 673.00	33	$ 22,209.00
STAPLES INC	Office Supplies	5/21/2025	5/27/2025	$ 654.33	6	$ 3,925.98
AMAZON RETA* Z97T38AR2	Ladders for Field Use Purchase	12/18/2024	1/2/2025	$ 644.36	15	$ 9,665.40
FRYS GAS & OIL	Frys Gas & Oil Company	4/11/2025	4/30/2025	$ 634.94	19	$ 12,063.86
AMAZON MKTPL*NB72U1DP0	Supplies - Mis	5/6/2025	5/22/2025	$ 631.76	16	$ 10,108.16
STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$ 625.78	64	$ 40,049.92
AMERICAN PAPER & SUPPL	American Paper	4/29/2025	5/19/2025	$ 605.10	20	$ 12,102.00
VENNGAGE.COM	TT Subscriptions & Memberships	3/19/2025	4/30/2025	$ 597.61	42	$ 25,099.62
AMERICHEM INTERNATIONAL	Americhem	1/9/2025	2/27/2025	$ 562.76	49	$ 27,575.24
ULINE *SHIP SUPPLIES	uline	1/31/2025	3/12/2025	$ 556.97	40	$ 22,278.80
AMAZON MKTPL*N20TH1201	May Receipts	4/30/2025	5/7/2025	$ 535.46	7	$ 3,748.22
SOI NEXIQ	report 5/6/25 Nyer	4/11/2025	5/8/2025	$ 530.00	27	$ 14,310.00
WATER COFFEE DELIVERY	Corp Credit card	2/1/2025	2/6/2025	$ 526.78	5	$ 2,633.90
EAS WATER COFFEE PAPER I	EAS WATER COFFEE PAPER	4/22/2025	4/29/2025	$ 524.75	7	$ 3,673.25
EAS WATER COFFEE PAPER I	EAS WATER COFFEE PAPER INC.	6/5/2025	6/11/2025	$ 524.75	6	$ 3,148.50
EAS WATER COFFEE PAPER I	EAS WATER COFFEE PAPER INC.	6/4/2025	6/11/2025	$ 524.75	7	$ 3,673.25
STAPLS7656609277000001	Office Supplies Purchase	5/1/2025	5/30/2025	$ 519.76	29	$ 15,073.04
STAPLS7655792179000001	Supplies	4/17/2025	5/28/2025	$ 519.28	41	$ 21,290.48
STAPLS7652046428000001	Staples	2/20/2025	2/24/2025	$ 517.60	4	$ 2,070.40
STAPLS7649705980000001	Office/Work Materials	1/16/2025	1/28/2025	$ 516.96	12	$ 6,203.52
EBAY O*09-12577-42135	Crew Office Supplies	1/13/2025	1/22/2025	$ 508.77	9	$ 4,578.93
STAPLS7650704505000001	Supplies	1/30/2025	2/4/2025	$ 501.88	5	$ 2,509.40
PAUL B HARDWARE-MECHANIC	HAR Tooling	1/10/2025	1/17/2025	$ 498.12	7	$ 3,486.84
AMAZON MARK* NO5JV0AD2	Connell 6-23-25	6/17/2025	6/26/2025	$ 489.30	9	$ 4,403.70
ULINE *SHIP SUPPLIES	uline	10/19/2024	11/18/2024	$ 484.28	30	$ 14,528.40
AMERICHEM INTERNATIONAL	Americhem	2/12/2025	2/27/2025	$ 477.16	15	$ 7,157.40
AMERICHEM INTERNATIONAL	Americhem	2/12/2025	2/27/2025	$ 477.16	15	$ 7,157.40
STAPLS7652781526000001	Staples	3/7/2025	3/17/2025	$ 471.72	10	$ 4,717.20
STAPLS7650681580000001	General Expenses	1/30/2025	2/13/2025	$ 470.96	14	$ 6,593.44
PAUL B HARDWARE-MECHANIC	Water heater repair/maintenance	1/27/2025	2/11/2025	$ 469.35	15	$ 7,040.25

95	STAPLS7649086737000002	staples supplies	1/11/2025	3/25/2025	$ 466.25	73	$	34,036.25
96	STAPLS7909975153000001	February/March 2025 Expenses	2/21/2025	4/16/2025	$ 458.04	54	$	24,734.16
97	STAPLS7650356075000001	Staples	1/24/2025	1/31/2025	$ 455.70	7	$	3,189.90
98	STAPLS7656960546000001	Office Supplies	5/4/2025	5/9/2025	$ 447.52	5	$	2,237.60
99	STAPLS7656828531000001	Office Supplies	5/3/2025	5/9/2025	$ 447.52	6	$	2,685.12
100	STAPLS7657728447000001	Staples	5/18/2025	5/22/2025	$ 443.50	4	$	1,774.00
101	STAPLS7656552464000001	Office supplies - May	5/1/2025	5/27/2025	$ 441.22	26	$	11,471.72
102	AMERICHEM INTERNATIONAL	Americhem	1/23/2025	2/13/2025	$ 439.93	21	$	9,238.53
103	BOSCH AUTOMOTIVE SERVICE	report 4/15/25 Nyer	4/2/2025	4/15/2025	$ 434.60	13	$	5,649.80
104	QUALITROL COMPANY LLC	ORVI Replacement T1 Pressure Swi	2/8/2025	2/25/2025	$ 423.17	17	$	7,193.89
105	VMO*VIMEO PRO UNLIMITE	June 2024 - Digital Marketing	5/30/2024	7/29/2024	$ 422.94	60	$	25,376.40
106	AMAZON MKTPL*NI3HT8FJ0	Tools and Tool Boxes	5/8/2025	5/20/2025	$ 421.88	12	$	5,062.56
107	STAPLS7649822279000001	Staples	1/17/2025	1/23/2025	$ 416.33	6	$	2,497.98
108	STAPLS7649570225000002	Office Supplies	1/12/2025	1/23/2025	$ 412.56	11	$	4,538.16
109	AMERICAN PAPER & SUPPL	American Paper	4/12/2025	4/25/2025	$ 411.01	13	$	5,343.13
110	SCHWEITZER ENGINEERING LA	SEL-4388 Mirrored Bit Tester	6/3/2025	6/12/2025	$ 403.80	9	$	3,634.20
111	Amazon	Workstation Peripheral	1/20/2025	1/24/2025	$ 403.77	4	$	1,615.08
112	STAPLES INC	staples	7/24/2024	8/28/2024	$ 402.79	35	$	14,097.65
113	Amazon.com Services, Inc	PPL Desk Supplies	3/31/2025	3/31/2025	$ 401.85	0	$	-
114	STAPLS7652223158000001	Staples	2/22/2025	3/13/2025	$ 395.85	19	$	7,521.15
115	NOR*NORTHERN TOOL	TREX Cabinet Heaters	1/31/2025	2/25/2025	$ 391.88	25	$	9,797.00
116	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$ 390.33	64	$	24,981.12
117	AMAZON MKTPL*ZI4T190A3	M&E New Class-CEN/SUS	3/1/2025	3/6/2025	$ 384.83	5	$	1,924.15
118	STAPLES 00112425	supplies/ cell phone accessories	1/17/2025	2/18/2025	$ 384.78	32	$	12,312.96
119	GEIGER	Form 5429 and 4184 order	4/1/2025	4/15/2025	$ 380.35	14	$	5,324.93
120	AMAZON RETA* LI7TE6VB3	Substation Electrician Printers	2/13/2025	2/23/2025	$ 379.48	10	$	3,794.80
121	AMAZON MKTPL*Z53GR1R90	Relay Test Supplies	1/18/2025	1/24/2025	$ 371.99	6	$	2,231.94
122	HAVERSTICK BROS, INC.	Miguel Cabrera 2/28/25	2/11/2025	3/6/2025	$ 360.07	23	$	8,281.61
123	AMAZON RETA* NW4X26N82	office supplies/cell accessories	5/9/2025	5/28/2025	$ 358.28	19	$	6,807.32
124	AMAZON RETA* NN78M42T1	Headsets	5/30/2025	6/11/2025	$ 355.10	12	$	4,261.20
125	STAPLS7656339407000001	May 2025 Staples supply order	5/2/2025	5/8/2025	$ 353.12	6	$	2,118.72
126	BRAND MANAGEMENT GROUP	BMG	5/15/2025	5/19/2025	$ 353.06	4	$	1,412.24
127	LANDEX.COM	John Shattah	5/15/2025	5/27/2025	$ 350.00	12	$	4,200.00
128	PAINT SUPPLY	Paint supply	6/26/2024	8/28/2024	$ 345.45	63	$	21,763.35
129	WM SUPERCENTER #2519	Office Supplies	3/1/2025	3/6/2025	$ 344.90	5	$	1,724.50
130	AMERICAN PAPER & SUPPL	American Paper	2/19/2025	2/25/2025	$ 342.93	6	$	2,057.58
131	GEIGER	geiger.com	12/18/2024	1/14/2025	$ 337.08	27	$	9,101.16
132	STAPLS7650224344000001	Staples	1/24/2025	1/31/2025	$ 335.95	7	$	2,351.65
133	STAPLES 00115006	December monthly expenses	12/18/2024	1/14/2025	$ 334.76	27	$	9,038.52
134	STAPLS7909429224000001	Staples	1/4/2025	1/15/2025	$ 333.79	11	$	3,671.69
135	BRAND MANAGEMENT GROUP	HAZSC	1/8/2025	1/14/2025	$ 332.80	6	$	1,996.80
136	MOULTRIE MOBILE	SUSQ-WESC Monitoring	6/2/2025	6/18/2025	$ 330.46	16	$	5,287.36
137	STAPLS7909925945000001	staples supplies	2/21/2025	3/25/2025	$ 329.29	32	$	10,537.28
138	STAPLS7652525617000001	staples supplies	2/27/2025	3/25/2025	$ 329.24	26	$	8,560.24
139	STAPLES INC	Office Supplies	2/6/2025	2/24/2025	$ 327.48	18	$	5,894.64
140	FORESTRY SUPPLIERS INC	Planning Supplies	4/4/2025	4/21/2025	$ 326.81	17	$	5,555.77
141	GRAINGER	Materials	12/18/2024	3/12/2025	$ 325.76	84	$	27,363.84
142	STAPLES 00101386	corporate card	1/9/2025	1/21/2025	$ 319.39	12	$	3,832.68
143	HANES SUPPLY BUFFALO	Tools for SUSQ RT	4/10/2025	4/16/2025	$ 318.58	6	$	1,911.48
144	AMAZON MKTPL*NO18H8411	2025 Phone holder order	6/19/2025	6/25/2025	$ 317.70	6	$	1,906.20
145	GETTYIMAGES	Getty Images Subscription	5/7/2025	6/16/2025	$ 312.91	40	$	12,516.48
146	AMAZON.COM*F36Z026E3	Headset replacements	4/4/2025	5/13/2025	$ 312.66	39	$	12,193.74
147	STAPLS7659757066000001	Office Supplies - LTN Dept	6/21/2025	6/26/2025	$ 312.06	5	$	1,560.30
148	STAPLS7648762231000001	Staples	1/4/2025	1/21/2025	$ 307.26	17	$	5,223.42
149	STAPLS7650809261000001	staples supplies	1/31/2025	3/25/2025	$ 305.71	53	$	16,202.63
150	RESOURCE RENTALS & SALES	Resource Rental	5/1/2025	5/9/2025	$ 304.11	8	$	2,432.88
151	STAPLS7656412684000001	Office Supplies Purchase	4/27/2025	5/30/2025	$ 302.44	33	$	9,980.52
152	WAL-MART #2519	Miscellaneous - Storm 13855076	4/30/2025	5/20/2025	$ 302.22	20	$	6,044.40
153	STAPLS7909832581000001	Office supplies	2/8/2025	2/25/2025	$ 302.04	17	$	5,134.68
154	AMAZON MKTPL*IK2MJ4ZL3	office supplies/cell accessories	4/3/2025	5/28/2025	$ 300.75	55	$	16,541.25
155	STAPLES 00106450	Paul Mcmynne	4/1/2025	4/10/2025	$ 296.78	9	$	2,671.02
156	AMAZON MARK* W56PW8483	Office Supplies	2/18/2025	2/27/2025	$ 296.42	9	$	2,667.78
157	CELLULAR ACCESSORIES FOR	Cellular for Less accessories	2/6/2025	2/10/2025	$ 296.06	4	$	1,184.22
158	CELLULAR ACCESSORIES FOR	Cellular for Less accessories	2/6/2025	2/10/2025	$ 296.06	4	$	1,184.22
159	CELLULAR ACCESSORIES FOR	Office supplies	1/23/2025	1/28/2025	$ 295.95	5	$	1,479.75
160	CELLULAR ACCESSORIES FOR	Office supplies	1/23/2025	2/5/2025	$ 295.95	13	$	3,847.35
161	Amazon.com Services, Inc	PPL Desk Supplies	3/31/2025	3/31/2025	$ 290.50	0	$	-
162	AMERICAN PAPER & SUPPL	American Paper	1/21/2025	1/31/2025	$ 289.00	10	$	2,890.00
163	STAPLS7657615349000001	Staples	5/16/2025	5/23/2025	$ 288.39	7	$	2,018.73
164	GEIGER	Blocking Sheet Pads	4/25/2025	5/1/2025	$ 287.15	6	$	1,722.90
165	DOLLAR GENERAL #24316	Storm Room Supplies	4/21/2025	5/29/2025	$ 286.74	38	$	10,896.12
166	GEIGER	Geiger	3/14/2025	3/20/2025	$ 286.47	6	$	1,718.82
167	WAL-MART #3252	SCF 062725	6/22/2025	6/30/2025	$ 286.18	8	$	2,289.44
168	STAPLS7649705980000002	Office/Work Materials	1/18/2025	1/28/2025	$ 285.95	10	$	2,859.50
169	STAPLES 00347138	Office Supplies - Walbert Train	11/6/2024	11/18/2024	$ 284.91	12	$	3,418.92
170	AMAZON MKTPL*4F3H089E3	WBA TD Supplies	4/13/2025	4/22/2025	$ 283.79	9	$	2,554.11
171	STAPLS7657989990000002	Office supplies - May	5/22/2025	5/27/2025	$ 280.69	5	$	1,403.45
172	STAPLS7650977508000001	Staples	2/2/2025	2/19/2025	$ 279.77	17	$	4,756.09
173	AMAZON MKTPL*BU9GI8AN3	Office supply	3/27/2025	5/5/2025	$ 279.31	39	$	10,893.09
174	ULINE *SHIP SUPPLIES	uline	10/22/2024	11/18/2024	$ 276.97	27	$	7,478.19
175	STAPLS7650084868000001	staples supplies	1/19/2025	3/25/2025	$ 272.16	65	$	17,690.40
176	LOWES #00907*	BESS Fans	1/17/2025	1/24/2025	$ 264.94	7	$	1,854.58
177	AMERICHEM INTERNATIONAL	Americhem	3/3/2025	3/18/2025	$ 260.00	15	$	3,900.00
178	SAMS CLUB #4994	Shop supplies - West Shore	4/28/2025	5/5/2025	$ 259.80	7	$	1,818.60
179	STAPLES 00347138	Staples	5/30/2025	6/9/2025	$ 258.93	10	$	2,589.30
180	STAPLS7652665098000001	Office Supplies	2/28/2025	3/24/2025	$ 257.97	24	$	6,191.28
181	AMAZON MKTPL*4N9GG7WF3	Amazon	2/24/2025	3/4/2025	$ 254.37	8	$	2,034.96
182	AMAZON RETA* NI2NY13J0	Tools and Tool Boxes	5/9/2025	5/20/2025	$ 254.34	11	$	2,797.74
183	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$ 249.19	42	$	10,465.98
184	STAPLS7652779431000001	Office Supplies	3/1/2025	3/7/2025	$ 249.13	6	$	1,494.78
185	THE HOME DEPOT #4118	Storm/Safety/Material/Town Hall	2/28/2025	3/20/2025	$ 248.14	20	$	4,962.80
186	GEIGER	Geiger	5/23/2025	5/30/2025	$ 244.70	7	$	1,712.90
187	AMAZON MKTPL*Z53HI4HR1	WHI Supplies	1/20/2025	1/29/2025	$ 244.60	9	$	2,201.40
188	STAPLS7649792776000001	Staples	1/17/2025	2/3/2025	$ 243.75	17	$	4,143.75
189	STAPLS7654887207000004	various expenses for SC's	4/5/2025	5/8/2025	$ 242.45	33	$	8,000.85
190	CCA-BUSINESS CARDS	Business Cards	4/8/2025	4/16/2025	$ 236.65	8	$	1,893.20
191	AMAZON MKTPL*ZC15M6UN0	LTN phone accessories	1/31/2025	2/17/2025	$ 235.60	17	$	4,005.20
192	GEIGER	QUA 311 & 311 A Forms	1/22/2025	2/7/2025	$ 230.02	16	$	3,680.32
193	GEIGER	311A Forms-FRK Jordan Fegley	2/11/2025	2/25/2025	$ 230.02	14	$	3,220.28
194	STAPLS7657942127000002	Office Supplies	5/21/2025	5/27/2025	$ 229.75	6	$	1,378.50
195	THE NEW YORK TIMES	Subscriptions	2/25/2025	3/5/2025	$ 227.89	8	$	1,823.12

196	STAPLES 00105411	Jan-Feb Office supplies	1/28/2025	2/4/2025	$	227.83	7	$ 1,594.81
197	STAPLS7655459263000001	Copy Paper WBA	4/17/2025	4/22/2025	$	225.95	5	$ 1,129.75
198	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$	223.88	64	$ 14,328.32
199	GEIGER	PPL forms 311 & 311A	3/14/2025	3/24/2025	$	223.66	10	$ 2,236.60
200	GEIGER	PPL forms 311 & 311A	3/14/2025	3/24/2025	$	223.66	10	$ 2,236.60
201	STAPLES 00115006	AJK - 2/21/25	1/22/2025	2/26/2025	$	222.27	35	$ 7,779.45
202	STAPLS7652549584000001	Staples	2/27/2025	3/13/2025	$	220.10	14	$ 3,081.40
203	AMAZON MKTPL*336XE2M33	FRK Supplies	2/4/2025	2/12/2025	$	218.88	8	$ 1,751.04
204	STAPLS7655445546000001	various expenses for SC's	4/12/2025	5/8/2025	$	217.83	26	$ 5,663.58
205	STAPLS7654273922000001	Office Supplies	3/28/2025	4/8/2025	$	213.90	11	$ 2,352.90
206	AMAZON MKTPL*Z32260PM2	Binoculars for Storm Work	11/28/2024	2/14/2025	$	211.95	78	$ 16,532.10
207	AMAZON RETA* L07QE8FQ3	Computer monitor	2/23/2025	3/4/2025	$	210.94	9	$ 1,898.46
208	AMAZON MKTPL*ZD8QB75M0	supplies/ cell phone accessories	1/9/2025	2/18/2025	$	209.74	40	$ 8,389.60
209	SHAFFER'S DO IT BEST	c.c.c.	1/8/2025	3/26/2025	$	205.61	77	$ 15,831.97
210	Walmart	Food for ECC Non-PUC Reportable	12/5/2024	1/8/2025	$	202.70	34	$ 6,891.80
211	STAPLS7654822493000001	Staples 2025-04	4/2/2025	4/16/2025	$	201.66	14	$ 2,823.24
212	HOMEDEPOT.COM	Home depo	7/31/2024	8/28/2024	$	201.40	28	$ 5,639.20
213	GEIGER	Quarryville tailboard forms	4/1/2025	4/8/2025	$	201.40	7	$ 1,409.80
214	GEIGER	Tailboard forms	3/14/2025	3/20/2025	$	201.40	6	$ 1,208.40
215	HARBOR FREIGHT TOOLS3330	C.C.C.	2/17/2025	4/11/2025	$	201.37	53	$ 10,672.61
216	STAPLS7909992478000001	Staples Order 7909992478	2/22/2025	2/28/2025	$	201.36	6	$ 1,208.16
217	AMERICAN PAPER & SUPPL	American Paper	5/17/2025	6/9/2025	$	200.87	23	$ 4,620.01
218	AMAZON MKTPL*VU5VN8SJ3	office supplies/cell accessories	4/1/2025	5/28/2025	$	199.09	57	$ 11,348.13
219	AMAZON RETA* ZD1CX9IR1	(Office)Supplies - January 2025	1/15/2025	2/21/2025	$	198.20	37	$ 7,333.40
220	AMAZON RETA* M66D33ST3	February/March 2025 Expenses	3/18/2025	4/16/2025	$	198.20	29	$ 5,747.80
221	STAPLS7654591738000001	various expenses for SC's	4/2/2025	5/8/2025	$	197.58	36	$ 7,112.88
222	STAPLES 00106344	report 6/3/25 Bressi	5/22/2025	6/3/2025	$	196.08	12	$ 2,352.96
223	STAPLS7649005849000001	Copy Paper - HAZ	1/10/2025	1/27/2025	$	195.00	17	$ 3,315.00
224	STAPLS7652234111000001	Office Supplies	2/22/2025	2/27/2025	$	191.80	5	$ 959.00
225	AMAZON MKTPL*ZD4BD5PM0	amazon	1/8/2025	1/13/2025	$	191.54	5	$ 957.70
226	J HARLEN CO INC	J.Harlen	4/30/2025	5/9/2025	$	188.86	9	$ 1,699.74
227	PAUL B HARDWARE-MECHANIC	tooling \ parts stock	2/26/2025	3/4/2025	$	188.11	6	$ 1,128.66
228	CELLULAR ACCESSORIES FOR	Headset Replacement	2/3/2025	2/7/2025	$	187.45	4	$ 749.80
229	STAPLS7650216234000001	staples supplies	1/24/2025	3/25/2025	$	186.85	60	$ 11,211.00
230	AMERICHEM INTERNATIONAL	Americhem	2/20/2025	2/27/2025	$	186.39	7	$ 1,304.73
231	STAPLS7649849641000001	Staples	1/17/2025	2/6/2025	$	185.29	20	$ 3,705.80
232	AMAZON MKTPL*733DU0FO3	Amazon	3/11/2025	3/17/2025	$	180.18	6	$ 1,081.08
233	STAPLS7647415324000001	Office Supplies	12/11/2024	1/22/2025	$	178.50	42	$ 7,497.00
234	STAPLS7655048005000001	Staples	4/4/2025	4/15/2025	$	176.64	11	$ 1,943.04
235	AMAZON MKTPL*NA0AS01S2	Quarryville Office Supplies	6/11/2025	6/23/2025	$	176.48	12	$ 2,117.76
236	GEIGER	Sinking Springs SC Forms	4/25/2025	5/20/2025	$	174.90	25	$ 4,372.50
237	SURPLUS CITY-CARLISLE	C.C.C.	1/3/2025	3/26/2025	$	173.68	82	$ 14,241.76
238	STAPLS7654453525000002	Staples	3/27/2025	4/8/2025	$	173.19	12	$ 2,078.28
239	AMAZON MKTPL*NI0U22LI0	FRK T&D	5/8/2025	5/28/2025	$	172.74	20	$ 3,454.80
240	CELLULAR ACCESSORIES FOR	REPLACEMENT HEADSET	12/2/2024	3/6/2025	$	172.50	94	$ 16,215.00
241	SHEETZ 0821 00008219	C.C.C.	2/17/2025	4/11/2025	$	171.66	53	$ 9,097.98
242	AMAZON MKTPL*ZG7AH61H2	M&E HAZ/FRK	1/15/2025	2/4/2025	$	171.57	20	$ 3,431.40
243	STAPLS7910333614000001	Staples	4/9/2025	4/15/2025	$	170.79	6	$ 1,024.74
244	STAPLS7910333614000001	Staples	4/9/2025	4/15/2025	$	170.79	6	$ 1,024.74
245	STAPLS7910333614000001	Staples	4/9/2025	4/15/2025	$	170.79	6	$ 1,024.74
246	ULINE *SHIP SUPPLIES	uline	10/19/2024	11/18/2024	$	169.65	30	$ 5,089.50
247	AMAZON MKTPL*6C4FB3823	Amazon	2/24/2025	3/6/2025	$	169.58	10	$ 1,695.80
248	AMAZON MKTPL*FH1ZJ5A93	Elijah Locke	2/18/2025	5/29/2025	$	169.56	100	$ 16,956.00
249	AMZN MKTP US*ZD6Z236E0	Amazon	1/10/2025	1/20/2025	$	169.10	10	$ 1,691.00
250	THE HOME DEPOT #4118	Storm/Safety/Material/Town Hall	2/28/2025	3/20/2025	$	168.54	20	$ 3,370.80
251	THE HOME DEPOT #4113	13905716	3/20/2025	3/31/2025	$	165.34	11	$ 1,818.74
252	STAPLS7650766593000001	staples supplies	1/31/2025	3/25/2025	$	163.25	53	$ 8,652.25
253	WEAVERS ACE HDWE	AJK - 3/18/25	3/1/2025	3/19/2025	$	163.22	18	$ 2,937.96
254	GEIGER	Form 5429 and 4184 order	4/1/2025	4/15/2025	$	163.01	14	$ 2,282.11
255	AMAZON MKTPL*ZD0IS6LZ1	Headset replacement	1/10/2025	2/6/2025	$	162.69	27	$ 4,392.63
256	AMAZON MKTPL*ZD9P67JR1	Headset replacement	1/11/2025	2/6/2025	$	162.69	26	$ 4,229.94
257	AMAZON MARK* NY16W9K43	Office Supplies	2/12/2025	2/16/2025	$	162.53	4	$ 650.12
258	STAPLES 00347138	report 6/24/25 MVW	6/13/2025	6/25/2025	$	162.30	12	$ 1,947.60
259	STAPLES 00115006	staples	12/26/2024	1/31/2025	$	161.08	36	$ 5,798.88
260	SYMPHYONY TALENT, LLC	Customer Service Testing Credits	2/13/2025	6/16/2025	$	159.00	123	$ 19,557.00
261	AMAZON MKTPL*ZU2BT9H73	Amazon	2/24/2025	3/6/2025	$	158.98	10	$ 1,589.80
262	THE HOME DEPOT #4177	Office Supplies	3/1/2025	3/6/2025	$	157.94	5	$ 789.70
263	GEIGER	Geiger	2/11/2025	2/17/2025	$	157.52	6	$ 945.12
264	AMAZON MKTPL*ZC5NV9JV1	EKRobbins - amazon requests	1/30/2025	3/10/2025	$	156.01	39	$ 6,084.39
265	AMERICHEM INTERNATIONAL	Americhem	4/17/2025	5/2/2025	$	155.96	15	$ 2,339.40
266	AMAZON MKTPL*Z148R91J0	Relay Test Cables for testing	12/16/2024	1/16/2025	$	155.60	31	$ 4,823.60
267	AMAZON MKTPL*NI6024ZE0	WBA T&D	5/9/2025	5/15/2025	$	155.49	6	$ 932.94
268	AMAZON MARK* FY9SA58H3	February/March 2025 Expenses	2/12/2025	4/16/2025	$	155.04	63	$ 9,767.52
269	WATER COFFEE DELIVERY	Corp Credit card	4/1/2025	4/7/2025	$	154.74	6	$ 928.44
270	AMAZON MARK* NI7AI04Y0	GSS_5-12-25	5/8/2025	5/13/2025	$	153.68	5	$ 768.40
271	STAPLS7650560047000001	office supplies - newport	1/29/2025	2/5/2025	$	153.41	7	$ 1,073.88
272	AMAZON MKTPL*Z54D31JG1	Feb Report	1/18/2025	2/6/2025	$	151.62	19	$ 2,880.78
273	STAPLES 00101386	Richard E Jones II	1/9/2025	2/4/2025	$	151.56	26	$ 3,940.56
274	STAPLS7651364225000001	supplies/ cell phone accessories	2/8/2025	2/18/2025	$	150.95	10	$ 1,509.50
275	STAPLS7657720220000001	Supplies	5/17/2025	5/28/2025	$	150.90	11	$ 1,659.90
276	AMAZON MKTPL*XX6B43JK3	April	4/23/2025	5/1/2025	$	150.03	8	$ 1,200.24
277	AUTOAUTH SERVICE	report 5/28/25 Crofchick	5/5/2025	5/29/2025	$	150.00	24	$ 3,600.00
278	STAPLES 00104372	Office Supplies	1/16/2025	1/31/2025	$	148.38	15	$ 2,225.70
279	THE HOME DEPOT #4113	Tools for LTN	3/28/2025	4/7/2025	$	148.25	10	$ 1,482.50
280	STAPLS7649096978000002	staples supplies	1/11/2025	3/25/2025	$	147.98	73	$ 10,802.54
281	STAPLS7651510157000001	Staples_7651510157	2/9/2025	2/13/2025	$	147.48	4	$ 589.92
282	AMAZON MKTPL*6H41S11C3	EKRobbins-Supply requests	3/12/2025	3/18/2025	$	146.25	6	$ 877.50
283	AMAZON MKTPL*NA1133K02	Office supplies	6/13/2025	6/23/2025	$	146.10	10	$ 1,461.00
284	TYNDALE COMPANY INC	Uniforms	2/24/2025	3/6/2025	$	144.55	10	$ 1,445.50
285	AMAZON MARK* Z93S65X02	(Office)Supplies - January 2025	12/19/2024	2/21/2025	$	144.29	64	$ 9,234.56
286	STAPLES 00105411	Jan-Feb Office supplies	1/9/2025	2/4/2025	$	144.13	26	$ 3,747.38
287	STAPLS7650276672000001	Office Supplies	1/24/2025	2/14/2025	$	143.88	21	$ 3,021.48
288	TARGET 00021725	SCF 062725	6/24/2025	6/30/2025	$	143.55	6	$ 861.30
289	CDW DIR #AE3EQ4Z	Office Supplies	5/23/2025	6/5/2025	$	143.05	13	$ 1,859.65
290	STAPLS7648687778000001	Staples	1/2/2025	1/9/2025	$	142.47	7	$ 997.29
291	STAPLES 00112938	January monthly expenses	1/16/2025	2/13/2025	$	141.97	28	$ 3,975.16
292	TCC14825	Iphone 16 Otter Box	5/6/2025	5/27/2025	$	139.90	21	$ 2,937.90
293	STAPLES 00102996	Staples	1/8/2025	1/28/2025	$	139.88	20	$ 2,797.60
294	STAPLS7649518961000001	Sinking Spring SC	1/12/2025	1/31/2025	$	139.73	19	$ 2,654.87
295	AMAZON MKTPL*H664Q0333	Office Supplies	3/21/2025	3/27/2025	$	139.26	6	$ 835.56
296	GIANT 6313	Office supplies - May	5/6/2025	5/27/2025	$	139.09	21	$ 2,920.89

297	CELLULAR ACCESSORIES FOR	Cell Phone Accessories	4/10/2025	6/25/2025	$ 138.81	76	$ 10,549.56
298	BEST BUY 00004481	AJK - 1/22/25	1/5/2025	1/24/2025	$ 137.79	19	$ 2,618.01
299	AMAZON RETA* D68Q31793	Ryan Krasnay-RTC	3/24/2025	4/3/2025	$ 135.85	10	$ 1,358.50
300	CELLULAR ACCESSORIES FOR	Phone accessories helpers 10/3	2/10/2025	2/17/2025	$ 135.19	7	$ 946.33
301	CELLULAR ACCESSORIES FOR	Dunlap-LTN Helper Accessories	5/14/2025	5/27/2025	$ 135.19	13	$ 1,757.47
302	AMAZON MKTPL*Z90IN5AR2	Supplies	12/18/2024	1/2/2025	$ 133.83	15	$ 2,007.45
303	STAPLS7656298387000001	Staples order - Juniata	4/26/2025	5/5/2025	$ 133.81	9	$ 1,204.29
304	LOWES #00242*	Lowe's	6/11/2025	6/17/2025	$ 133.44	6	$ 800.64
305	AIA CORPORATION	Q1 Q2 2025 Good Catch Awards	12/22/2024	1/14/2025	$ 132.95	23	$ 3,057.85
306	BUTTON OIL COMPANY	Button Oil	3/11/2025	4/10/2025	$ 132.54	30	$ 3,976.20
307	STAPLES 00115006	John Shattah	1/6/2025	1/13/2025	$ 132.47	7	$ 927.29
308	AMERICHEM INTERNATIONAL	Americhem	2/4/2025	2/27/2025	$ 132.11	23	$ 3,038.53
309	AMAZON MKTPL*ZD8NK2S22	WBA TD Supplies	1/5/2025	1/14/2025	$ 131.35	9	$ 1,182.15
310	AMAZON MKTPL*NO8BF0B32	2025 toner cartridge order	6/19/2025	6/25/2025	$ 130.92	6	$ 785.52
311	AMAZON MKTPL*NN7VX7MU0	copy paper order for RC 0445	5/30/2025	6/11/2025	$ 130.24	12	$ 1,562.88
312	LOWE'S	2.20.25 Report	2/1/2025	2/24/2025	$ 129.79	23	$ 2,985.17
313	STAPLES 00115006	John Shattah	4/14/2025	4/23/2025	$ 129.29	9	$ 1,163.61
314	STAPLES 00106450	3.25.25 Report	1/28/2025	3/27/2025	$ 129.29	58	$ 7,498.82
315	STAPLS7651365348000001	supplies/ cell phone accessories	2/8/2025	2/18/2025	$ 128.42	10	$ 1,284.20
316	AMAZON MKTPL*4B9DA1XB3	Headset replacement	4/4/2025	5/14/2025	$ 128.26	40	$ 5,130.40
317	CELLULAR ACCESSORIES FOR	Elijah Locke	3/25/2025	5/29/2025	$ 128.11	65	$ 8,327.15
318	Amazon.com	USB to Serial Adapters	1/14/2025	1/21/2025	$ 127.17	7	$ 890.19
319	STAPLS7649851927000001	Staples	1/17/2025	2/6/2025	$ 127.17	20	$ 2,543.40
320	AMAZON MKTPL*N63MR0FI2	Office Supplies	5/28/2025	6/25/2025	$ 127.16	28	$ 3,560.48
321	THE HOME DEPOT #4120	Hand Tools and Heat Shrink	6/2/2025	6/11/2025	$ 126.55	9	$ 1,138.95
322	STAPLS7654142965000001	various expenses for SC's	3/22/2025	5/8/2025	$ 126.07	47	$ 5,925.29
323	STAPLS7649876404000001	EP Office Supplies	1/17/2025	1/29/2025	$ 126.00	12	$ 1,512.00
324	AMAZON MKTPL*VY69J9LL3	Quarryville Supplies	3/18/2025	4/8/2025	$ 125.80	21	$ 2,641.80
325	STAPLS7651466777000001	Staples	2/9/2025	2/18/2025	$ 125.23	9	$ 1,127.04
326	STAPLS7651466777000001	Staples	2/9/2025	2/18/2025	$ 125.23	9	$ 1,127.04
327	STAPLS7651466777000001	Staples	2/9/2025	2/18/2025	$ 125.23	9	$ 1,127.04
328	STAPLS7648902260000001	Lancaster Office	1/5/2025	1/31/2025	$ 123.16	26	$ 3,202.16
329	THE HOME DEPOT #4131	Miguel Cabrera 6/16/25	6/11/2025	6/17/2025	$ 122.25	6	$ 733.50
330	WATER COFFEE DELIVERY	Corp Credit card	1/1/2025	1/7/2025	$ 121.44	6	$ 728.64
331	STAPLS7648036010000001	Supplies	12/19/2024	1/2/2025	$ 120.64	14	$ 1,688.96
332	AMAZON MARK* NA2RD2FW2	Phone Holders	6/10/2025	6/17/2025	$ 120.63	7	$ 844.41
333	COOPER ELEC WILLIAMSPORT	Cooper Electric	1/31/2025	2/13/2025	$ 120.00	13	$ 1,560.00
334	ENVIRONMENTAL EQUIPMENT	Miguel Cabrera 5-30-25	5/19/2025	6/3/2025	$ 119.78	15	$ 1,796.70
335	STAPLS7651525438000001	Office Supplies	2/12/2025	2/18/2025	$ 118.73	6	$ 712.38
336	CELLULAR ACCESSORIES FOR	REPLACEMENT HEADSET	11/25/2024	3/6/2025	$ 118.50	101	$ 11,968.50
337	AMAZON MKTPL*ZD6HB5XA0	HAZSC	1/9/2025	1/14/2025	$ 117.29	5	$ 586.45
338	AMAZON MKTPL*4310T8DJ3	Amazon	4/2/2025	4/10/2025	$ 116.96	8	$ 935.68
339	AMAZON RETA* ZL7GF9BB3	February 2025 CC	2/20/2025	3/5/2025	$ 116.59	13	$ 1,515.67
340	TARGET 00015107	JLS 5_13_2025	4/25/2025	5/22/2025	$ 116.58	27	$ 3,147.66
341	AMAZON MKTPL*NB3T011W2	IN OFFICE SUPPLIES	4/28/2025	6/19/2025	$ 115.50	52	$ 6,006.00
342	STAPLES 00115006	Staples	1/7/2025	1/31/2025	$ 114.44	24	$ 2,746.56
343	STAPLS7654988566000002	Staples	4/3/2025	4/15/2025	$ 114.42	12	$ 1,373.04
344	THE HOME DEPOT #4186	1.2.25 Report	12/31/2024	1/31/2025	$ 112.96	31	$ 3,501.76
345	STAPLS7656634980000002	Office Supplies Purchase	5/1/2025	5/30/2025	$ 112.84	29	$ 3,272.36
346	STAPLES 00100792	AJK - 2/21/25	2/7/2025	2/26/2025	$ 112.38	19	$ 2,135.22
347	LOWES #01717*	Lowes	4/30/2025	5/9/2025	$ 111.24	9	$ 1,001.16
348	STAPLES 00116442	Office supplies	1/11/2025	2/2/2025	$ 111.22	22	$ 2,446.84
349	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$ 111.21	44	$ 4,893.24
350	AMAZON MARK* DP3JI5VA3	USB cable, monitor, CPR masks	4/11/2025	4/23/2025	$ 110.77	12	$ 1,329.24
351	AMAZON MKTPL*NN3W11411	Amazon Business	5/26/2025	6/4/2025	$ 110.70	9	$ 996.30
352	STAPLES 00115006	AJK 5-30-25	5/28/2025	6/22/2025	$ 110.29	25	$ 2,757.25
353	TYNDALE COMPANY INC	Clothing	2/11/2025	2/16/2025	$ 110.00	5	$ 550.00
354	STAPLS7910273279000001	Staples	4/5/2025	4/15/2025	$ 107.83	10	$ 1,078.30
355	STAPLES 00106344	Office Supplies Purchase	1/2/2025	2/6/2025	$ 107.04	35	$ 3,746.40
356	STAPLES 00106344	Office Supplies Purchase	1/2/2025	2/6/2025	$ 107.04	35	$ 3,746.40
357	STAPLS7654887207000001	various expenses for SC's	4/3/2025	5/8/2025	$ 106.92	35	$ 3,742.20
358	SYMPHYONY TALENT, LLC	Testing credit	1/5/2025	3/26/2025	$ 106.00	80	$ 8,480.00
359	STAPLS7649518391000001	Sinking Spring SC	1/12/2025	1/31/2025	$ 105.99	19	$ 2,013.81
360	APPLE.COM/BILL	Ron Shepherd-Apple Subscription	1/22/2025	1/28/2025	$ 105.99	6	$ 635.94
361	STAPLS7657942127000003	Office Supplies	5/23/2025	6/3/2025	$ 105.99	11	$ 1,165.89
362	AMAZON MKTPL*NZ7MK8N22	Amazon	5/15/2025	5/19/2025	$ 105.90	4	$ 423.60
363	AMAZON MKTPL*A83ZW6153	Amazon	4/22/2025	4/28/2025	$ 105.05	6	$ 630.30
364	AIA CORPORATION	Connell 3-10-25-3	3/3/2025	3/10/2025	$ 104.95	7	$ 734.65
365	STAPLS7656412684000003	Office Supplies Purchase	5/2/2025	5/30/2025	$ 104.94	28	$ 2,938.32
366	WEAVERS ACE HDWE	AJK - 12/30/24	12/21/2024	1/6/2025	$ 104.94	16	$ 1,679.04
367	AMAZON.COM*PX33G66M3	Headset for Nicole Anthony	3/5/2025	3/18/2025	$ 104.18	13	$ 1,354.34
368	WALMART.COM 8009256278	Office Supplies	3/4/2025	3/13/2025	$ 103.88	9	$ 934.92
369	AMAZON MKTPL*NB2Q90K40	Amazon	5/7/2025	5/14/2025	$ 103.41	7	$ 723.87
370	STAPLS7649550377000001	Cocalico Desk Calendars 2025	1/12/2025	2/25/2025	$ 102.90	44	$ 4,527.60
371	BEST BUY 00005876	ECC Cable	2/16/2025	2/24/2025	$ 102.80	8	$ 822.40
372	AMAZON MKTPL*NW3XH5CA1	Amazon	5/14/2025	5/19/2025	$ 102.65	5	$ 513.25
373	AMAZON MKTPL*1V31S6RI3	office supplies/cell accessories	4/21/2025	5/28/2025	$ 100.60	37	$ 3,722.20
374	HELLER'S HOME AND HARDW	Materials	5/13/2025	5/20/2025	$ 100.50	7	$ 703.50
375	STAPLS7648009358000001	Supplies	12/19/2024	1/2/2025	$ 100.46	14	$ 1,406.44
376	PAULB LITITZ	PPL Electric Utilities	3/17/2025	3/31/2025	$ 100.17	14	$ 1,402.38
377	STAPLS7657995145000001	Office Supplies Purchase	5/22/2025	5/30/2025	$ 99.69	8	$ 797.52
378	AMAZON MKTPL*PT4WA5MD3	Mike Cibello-WBA TD	3/13/2025	4/2/2025	$ 99.62	20	$ 1,992.40
379	AMAZON MKTPL*KN0215ZP3	ORW TD	4/9/2025	4/22/2025	$ 99.54	13	$ 1,294.02
380	AMAZON MKTPL*WE3VJ9R83	WBA M&E	3/3/2025	3/19/2025	$ 99.43	16	$ 1,590.88
381	AVERY PRODUCTS CORPORATIO	Office Supplies	3/4/2025	3/31/2025	$ 99.21	27	$ 2,678.67
382	BRIDGETOWER MEDIA	April Misc	3/6/2025	3/24/2025	$ 99.00	18	$ 1,782.00
383	AMAZON MKTPL*6S1827BT3	Haz M&E	3/23/2025	4/2/2025	$ 98.63	10	$ 986.30
384	AMAZON MKTPL*NW9NN8F80	Cell phone accessories order	5/14/2025	5/22/2025	$ 98.40	8	$ 787.20
385	STAPLS7656062094000001	Staples Order - HBG	4/23/2025	5/1/2025	$ 97.50	8	$ 780.00
386	AMAZON MKTPL*NA1133K02	Office supplies	6/13/2025	6/23/2025	$ 97.40	10	$ 974.00
387	CCA-BUSINESS CARDS	February 2025	2/5/2025	2/10/2025	$ 97.35	5	$ 486.75
388	AMAZON RETA* NN28O9TZ2	May 2025	5/22/2025	5/27/2025	$ 96.46	5	$ 482.30
389	STAPLES 00115006	Distribution Planning exp	1/8/2025	1/22/2025	$ 95.39	14	$ 1,335.46
390	AMAZON MKTPL*6D6P05O33	E Robbins-W Sechrist Cell	4/27/2025	5/20/2025	$ 95.31	23	$ 2,192.13
391	STAPLS7654839298000001	Sinking Spring SC	4/2/2025	4/8/2025	$ 94.05	6	$ 564.30
392	STAPLS7648896585000001	Staples	1/5/2025	1/10/2025	$ 94.05	5	$ 470.25
393	ELERY NAU HARDWARE	General Public Affairs Support	5/8/2025	6/26/2025	$ 93.23	49	$ 4,568.27
394	AMAZON MKTPL*KY08A1BQ3	office supplies/cell accessories	4/10/2025	5/28/2025	$ 93.20	48	$ 4,473.60
395	AMAZON MKTPL*NB5768P42	AMAZON SUPPLIES SCRANTON	4/28/2025	6/19/2025	$ 92.02	52	$ 4,785.04
396	STAPLS7656804022000001	Office Supplies	5/3/2025	6/8/2025	$ 91.86	36	$ 3,306.96
397	Amazon	Storm Mileage & Supplies	2/21/2025	5/1/2025	$ 91.74	69	$ 6,330.06

398	STAPLS7657364248000001	Office Supplies Purchase	5/11/2025	5/30/2025	$	91.64	19	$ 1,741.16
399	AMAZON MKTPL*TS1S51WA3	April	4/2/2025	5/1/2025	$	91.59	29	$ 2,656.11
400	AMAZON RETA* LA5JR34E3	Refund for Amazon membership	4/22/2025	5/6/2025	$	91.26	14	$ 1,277.64
401	AMAZON MKTPL*ZG7RH69V1	Work Management	1/28/2025	2/4/2025	$	90.87	7	$ 636.09
402	AMAZON MKTPL*ZC0ZH6A51	AJK - 2/21/25	1/30/2025	2/26/2025	$	90.05	27	$ 2,431.35
403	KNAUSS & SON	knauss & son	6/17/2024	7/26/2024	$	89.31	39	$ 3,483.09
404	PRIMO BRANDS/WATERSERV	Corp Credit card	6/7/2025	6/12/2025	$	88.47	5	$ 442.35
405	AMAZON MKTPL*KP49T0443	RTC	3/11/2025	4/14/2025	$	86.95	34	$ 2,956.30
406	AMAZON MKTPL*FQ5EC5US3	Headset adapters	4/25/2025	5/13/2025	$	86.89	18	$ 1,564.02
407	STAPLES 00116442	Print storage for WIGR project	3/3/2025	3/14/2025	$	86.86	11	$ 955.46
408	STAPLS7647435695000001	Staples	12/12/2024	1/7/2025	$	86.48	26	$ 2,248.48
409	AVIS BUILDING SUPPLY	Avis Building Supply	2/27/2025	3/18/2025	$	86.01	19	$ 1,634.19
410	STAPLS7650805823000001	supplies/ cell phone accessories	1/31/2025	2/18/2025	$	85.59	18	$ 1,540.62
411	ULINE *SHIP SUPPLIES	Richard E Jones II	3/27/2025	4/22/2025	$	85.50	26	$ 2,223.00
412	ULINE *SHIP SUPPLIES	Richard E Jones II	3/22/2025	4/22/2025	$	85.50	31	$ 2,650.50
413	AMAZON MKTPL*0K2DP8J13	April	4/7/2025	5/1/2025	$	85.39	24	$ 2,049.36
414	AMAZON MKTPL*B95KQ0CV3	Amazon	2/24/2025	3/4/2025	$	84.79	8	$ 678.32
415	AMAZON.COM*Z53QA9D10	Amazon	1/16/2025	1/21/2025	$	84.78	5	$ 423.90
416	DICKS SPORTING GOODS	Dick's Sporting Goods	3/24/2025	4/28/2025	$	84.78	35	$ 2,967.30
417	WALMART.COM	Coffee Pots Scranton	3/11/2025	4/4/2025	$	84.74	24	$ 2,033.76
418	AMAZON MKTPL*5903U84L3	ORW TD	3/4/2025	3/19/2025	$	83.96	15	$ 1,259.40
419	AMAZON MKTPL*YL4H793H3	Work Management	3/23/2025	5/12/2025	$	83.80	50	$ 4,190.00
420	STK*SHUTTERSTOCK	Photo for EU Connect	11/7/2024	11/16/2024	$	83.74	9	$ 753.66
421	AMAZON MKTPL*NZ2YJ2ME1	Office Supplies	5/23/2025	6/5/2025	$	83.67	13	$ 1,087.71
422	AMAZON MKTPL*ZP34F8YT1	Richard E Jones II	1/9/2025	2/4/2025	$	83.42	26	$ 2,168.92
423	STAPLS7652274733000001	February/March 2025 Expenses	2/22/2025	4/16/2025	$	83.31	53	$ 4,415.43
424	STAPLES 00100792	Office Supplies	1/16/2025	3/26/2025	$	81.60	69	$ 5,630.40
425	AMAZON MKTPL*IF2KP1273	new hire supplies	2/7/2025	2/22/2025	$	81.58	15	$ 1,223.70
426	ELERY NAU HARDWARE	Elery Nau $81.50	3/27/2025	5/2/2025	$	81.50	36	$ 2,934.00
427	STAPLS7655280377000001	Staples Order	4/10/2025	4/22/2025	$	80.88	12	$ 970.56
428	SHEETZ 0463 00004630	c.c.c.	12/3/2024	3/26/2025	$	80.55	113	$ 9,102.15
429	BATTERY WAREHOUSE	Connell 1-27-25-2	1/13/2025	2/3/2025	$	79.24	21	$ 1,664.04
430	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	79.12	5	$ 395.62
431	STAPLS7650832414000001	Staples	2/1/2025	2/6/2025	$	78.54	5	$ 392.70
432	STAPLES 00101386	Connell 3-10-25-3	3/3/2025	3/10/2025	$	78.41	7	$ 548.87
433	SAMSCLUB #8175	Material	6/2/2025	6/10/2025	$	78.36	8	$ 626.88
434	SAMSCLUB #8175	Material PMT Hershey	6/18/2025	6/26/2025	$	78.36	8	$ 626.88
435	STAPLS7652540097000001	Office supplies	2/27/2025	3/3/2025	$	77.81	4	$ 311.22
436	STAPLS7652540097000001	Office supplies	2/27/2025	3/3/2025	$	77.81	4	$ 311.22
437	TARGET 00026088	February monthly expenses	2/14/2025	3/26/2025	$	77.31	40	$ 3,092.40
438	BELL ACE HARDWARE	AJK - 1/22/25	12/30/2024	1/24/2025	$	77.30	25	$ 1,932.50
439	CCA-BUSINESS CARDS	2025 Business card order	4/22/2025	5/2/2025	$	76.65	10	$ 766.50
440	KNAUSS & SON	knauss & son	6/19/2024	7/26/2024	$	76.32	37	$ 2,823.84
441	AMAZON MKTPL*EB0828ZM3	AMAZON SUPPLIES SCRANTON	4/29/2025	6/19/2025	$	76.32	51	$ 3,892.32
442	AMAZON MARK* QM89M1313	February/March 2025 Expenses	3/30/2025	4/16/2025	$	76.18	17	$ 1,295.06
443	AMAZON MKTPL*A86L93J23	WBA TD Supplies	4/11/2025	4/22/2025	$	75.96	11	$ 835.56
444	AMAZON MKTPL*NB76U47Q1	wireless mouse - Alex Bazhan	5/7/2025	5/14/2025	$	75.89	7	$ 531.23
445	SP GORVEX.COM	Gorvex-Hardhat suspension	4/4/2025	5/5/2025	$	75.59	31	$ 2,343.29
446	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$	75.21	64	$ 4,813.44
447	WM SUPERCENTER #3634	office supplies	1/15/2025	1/21/2025	$	75.06	6	$ 450.36
448	STAPLES 00106450	1.22.25 Report	1/3/2025	1/22/2025	$	74.72	19	$ 1,419.68
449	WATER COFFEE DELIVERY	Corp Credit card	3/1/2025	3/6/2025	$	74.47	5	$ 372.35
450	WATER COFFEE DELIVERY	Corp Credit card	5/1/2025	5/5/2025	$	74.47	4	$ 297.88
451	AMAZON.COM*CV1CT5133	AJK - 4-1-25	3/19/2025	4/25/2025	$	74.20	37	$ 2,745.40
452	AMAZON MKTPL*QN3AY8GO3	Amazon	3/5/2025	3/12/2025	$	74.19	7	$ 519.33
453	AMAZON MKTPL*MM06400I3	Amazon	3/4/2025	3/12/2025	$	74.19	8	$ 593.52
454	AMAZON MKTPL*SB9TK9813	Christman Expense 022825	2/21/2025	2/28/2025	$	74.19	7	$ 519.33
455	AMAZON MKTPL*ZC8EC06X0	EKRobbins - amazon requests	1/30/2025	3/10/2025	$	74.19	39	$ 2,893.41
456	STAPLS7650543857000001	Staples Supply order for RC 0449	1/29/2025	2/5/2025	$	73.89	7	$ 517.23
457	STAPLS7654392096000001	Office Supplies	3/26/2025	4/24/2025	$	73.34	29	$ 2,126.86
458	AMAZON MKTPL*NZ2WN5XF1	Tool Repairs	5/22/2025	5/28/2025	$	73.11	6	$ 438.66
459	AMAZON MKTPL*WF2YD8E63	Headset replacement	4/24/2025	5/14/2025	$	73.11	20	$ 1,462.20
460	USPS PO 4162960169	Postage	4/3/2025	4/14/2025	$	73.00	11	$ 803.00
461	STAPLS7655375547000001	Office Supplies	4/11/2025	4/24/2025	$	72.96	13	$ 948.48
462	LOWES #01717*	Learning Experience 13834313	1/27/2025	2/24/2025	$	72.81	28	$ 2,038.68
463	PAULB LITITZ	Paul B. Zimmerman	4/9/2025	4/29/2025	$	72.51	20	$ 1,450.20
464	AMAZON MKTPL*NZ5XF9HS1	printer cartridge	5/23/2025	5/30/2025	$	72.07	7	$ 504.49
465	TARGET 00024372	Target	5/8/2025	6/4/2025	$	72.06	27	$ 1,945.62
466	AMAZON MKTPL*Z512747F1	Amazon	1/22/2025	1/27/2025	$	72.04	5	$ 360.20
467	STAPLS7649092507000001	staples supplies	1/15/2025	3/25/2025	$	71.43	69	$ 4,928.67
468	STAPLS7646610015000001	RTC Staples order	11/28/2024	1/8/2025	$	71.24	41	$ 2,920.84
469	AMAZON RETA* NI75U2AB0	Headsets	5/9/2025	6/11/2025	$	71.02	33	$ 2,343.66
470	AMAZON RETA* NI12E0261	Headset	5/13/2025	6/11/2025	$	71.02	29	$ 2,059.58
471	WWW.PACER.GOV	PACER QUARTERLY SUBSCRIPTION	1/17/2025	2/21/2025	$	71.00	35	$ 2,485.00
472	STAPLES 00108274	office supplies	5/28/2025	6/4/2025	$	70.99	7	$ 496.93
473	CELLULAR ACCESSORIES FOR	EKRobbins -cell accessories	2/5/2025	2/18/2025	$	70.82	13	$ 920.66
474	WAL-MART #5200	Miguel Cabrera 6/17/25	6/6/2025	6/26/2025	$	70.78	20	$ 1,415.60
475	STAPLS7652946502000001	Supplies	3/5/2025	3/18/2025	$	70.12	13	$ 911.56
476	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$	70.05	64	$ 4,483.20
477	LOWES #01717*	Lowe's 9v batteries	2/24/2025	3/13/2025	$	69.92	17	$ 1,188.64
478	STAPLS7653941940000001	Staples	3/19/2025	3/24/2025	$	69.77	5	$ 348.85
479	STAPLS7652549900000001	General Expenses	2/27/2025	3/7/2025	$	69.59	8	$ 556.72
480	AIA CORPORATION	Torres - Winter Gear	3/13/2025	3/25/2025	$	68.95	12	$ 827.40
481	STAPLS7648279587000001	Office Supplies	12/22/2024	1/2/2025	$	68.43	11	$ 752.73
482	STAPLS7649086737000001	staples supplies	1/15/2025	3/25/2025	$	68.36	69	$ 4,716.84
483	AMAZON MKTPL*NW27X9NV0	Amazon	5/15/2025	5/19/2025	$	67.91	4	$ 271.64
484	STAPLES 00100792	Office Supplies	12/12/2024	1/14/2025	$	67.81	33	$ 2,237.73
485	STAPLS7655646793000001	FRK M&E	4/19/2025	5/12/2025	$	67.38	23	$ 1,549.74
486	STAPLES 00347138	Staples	5/31/2025	6/5/2025	$	67.29	5	$ 336.45
487	WAL-MART #1670	Walmart	5/1/2025	5/9/2025	$	66.95	8	$ 535.60
488	STAPLS7652246353000001	Staples	2/22/2025	2/27/2025	$	66.94	5	$ 334.70
489	AMAZON.COM*5H3PG2DD3	Lancaster Service Center	4/25/2025	5/19/2025	$	66.77	24	$ 1,602.48
490	AMAZON MKTPL*6H41S11C3	EKRobbins-Supply requests	3/12/2025	3/18/2025	$	66.74	6	$ 400.44
491	STAPLS7649954228000001	Office supplies	1/18/2025	1/24/2025	$	66.27	6	$ 397.62
492	AMAZON MKTPL*MP5DQ72U3	Amazon	4/6/2025	4/15/2025	$	66.19	9	$ 595.71
493	AMAZON MKTPL*R27P58KQ3	Amazon	4/4/2025	4/15/2025	$	66.19	11	$ 728.09
494	STAPLS7650337950000001	Staples	1/24/2025	2/3/2025	$	65.98	10	$ 659.80
495	AMAZON MKTPL*ZP82F2OP1	Jan Report	1/3/2025	1/28/2025	$	65.89	25	$ 1,647.25
496	ELERY NAU HARDWARE	Elery Nau	3/6/2025	3/13/2025	$	65.68	7	$ 459.76
497	AMAZON MKTPL*L20BE8EZ3	Amazon	4/3/2025	4/15/2025	$	65.51	12	$ 786.12
498	STAPLS7650809261000002	various expenses for SC's	2/5/2025	5/8/2025	$	65.49	92	$ 6,025.08

499	Amazon.com	Rodeo Education Book	4/23/2025	4/25/2025	$	65.46	2	$ 130.92
500	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	65.29	54	$ 3,525.66
501	AMAZON.COM*ZE4EL5O12	Headset	12/21/2024	1/2/2025	$	64.65	12	$ 775.80
502	STAPLES 00101386	Connell 1-27-25-2	1/13/2025	2/3/2025	$	64.64	21	$ 1,357.44
503	CELLULAR ACCESSORIES FOR	Replacement headset	1/29/2025	2/6/2025	$	64.50	8	$ 516.00
504	AMAZON MKTPL*B60FH4BN3	R.Andracchio-FRK	2/14/2025	2/20/2025	$	64.38	6	$ 386.28
505	AMAZON MKTPL*ZE7SC6AP1	HAZSC	12/29/2024	1/14/2025	$	64.28	16	$ 1,028.48
506	AMAZON MKTPL*TU6RD21G3	Amazon	3/13/2025	3/17/2025	$	63.59	4	$ 254.36
507	AMAZON.COM*B48S44JT3	iPad Pilot	4/3/2025	4/21/2025	$	63.59	18	$ 1,144.62
508	AMAZON MKTPL*OF44N71H3	Office Supplies	2/26/2025	3/3/2025	$	63.59	5	$ 317.95
509	AMAZON MKTPL*NI1OK8QK2	ergonomic keyboard - Alex Bazhan	5/6/2025	5/14/2025	$	63.55	8	$ 508.40
510	AMAZON MKTPL*ZC9234KL2	WHISC Vehicle Chargers	1/24/2025	2/4/2025	$	63.54	11	$ 698.94
511	LOWES #00356*	Lowes	4/25/2025	5/21/2025	$	63.52	26	$ 1,651.52
512	AMAZON MKTPL*714636LE3	New Mouse	2/13/2025	2/17/2025	$	63.49	4	$ 253.96
513	STAPLS7655468474000001	Staples order and return	4/12/2025	4/17/2025	$	62.74	5	$ 313.70
514	STAPLES INC	Phone case & computer mouse	2/5/2025	2/13/2025	$	62.72	8	$ 501.76
515	STAPLS7649758948000002	Staples	1/16/2025	1/21/2025	$	62.46	5	$ 312.30
516	SHOPRITE HATFIELDS1	April monthly expenses	4/25/2025	5/14/2025	$	62.39	19	$ 1,185.41
517	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
518	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
519	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
520	STAPLS7653217657000001	Office Supplies	3/7/2025	3/24/2025	$	62.33	17	$ 1,059.65
521	ADVANCE AUTO PARTS #7861	Richard E Jones II	2/26/2025	3/17/2025	$	61.48	19	$ 1,168.12
522	LOWES #02345*	KU Mutual Assistance Expenses	1/7/2025	2/25/2025	$	61.46	49	$ 3,011.54
523	AMAZON MKTPL*ZG73H0F10	WBA Supplies	1/19/2025	1/29/2025	$	60.94	10	$ 609.40
524	AMAZON RETA* AQ9FB7SF3	D.Williams-Material Supply	2/10/2025	2/25/2025	$	60.75	15	$ 911.25
525	AMAZON RETA* ZG9TV6LP1	HotHands supply order	1/24/2025	1/31/2025	$	60.70	7	$ 424.90
526	AMAZON MKTPL*NI8KE9O80	FRK M&E	5/8/2025	5/12/2025	$	60.36	4	$ 241.44
527	STAPLS7649293262000002	Staples	1/10/2025	1/16/2025	$	60.07	6	$ 360.42
528	LOWES #00242*	ltn field material needed	4/7/2025	4/11/2025	$	60.04	4	$ 240.16
529	AMAZON MKTPL*D63NJ9F53	FRK Supplies	2/3/2025	2/12/2025	$	60.03	9	$ 540.27
530	AIA CORPORATION	Feb-April 2025 misc.	2/24/2025	6/9/2025	$	59.95	105	$ 6,294.75
531	STAPLS7647435695000003	Staples	12/13/2024	1/7/2025	$	59.88	25	$ 1,497.00
532	CELLULAR ACCESSORIES FOR	Replacement headset	1/23/2025	1/31/2025	$	59.70	8	$ 477.60
533	CELLULAR ACCESSORIES FOR	Replacement headset	1/23/2025	1/31/2025	$	59.70	8	$ 477.60
534	AMAZON MARK* EX0F28ZS3	Printer ink order for RC 0449	3/27/2025	4/3/2025	$	59.34	7	$ 415.38
535	WM SUPERCENTER #1644	Storm Room Supplies	3/17/2025	4/2/2025	$	59.34	16	$ 949.44
536	STAPLS7649188114000001	General Expenses	1/10/2025	2/13/2025	$	59.30	34	$ 2,016.20
537	AMAZON MKTPL*NW2CU8JE0	Amazon	5/15/2025	5/19/2025	$	59.30	4	$ 237.20
538	AMAZON RETA* NW49U52B2	WHI TD	5/13/2025	5/22/2025	$	59.07	9	$ 531.63
539	STAPLS7650554506000001	Office Supplies	1/29/2025	2/4/2025	$	58.71	6	$ 352.26
540	AMAZON MKTPL*ZC9Q61DT0	new hire supplies	1/30/2025	2/22/2025	$	58.44	23	$ 1,344.12
541	SYMPHYONY TALENT, LLC	Skillcheck tokens	10/29/2024	12/18/2024	$	58.30	50	$ 2,915.00
542	STAPLES 00105411	report 1/2/25 Bachman	12/3/2024	1/3/2025	$	58.28	31	$ 1,806.68
543	AMAZON MKTPL*W07NY7D33	ORW Paper Organizer	2/22/2025	3/6/2025	$	58.23	12	$ 698.76
544	AMERICHEM INTERNATIONAL	Americhem	2/27/2025	3/11/2025	$	58.00	12	$ 696.00
545	CELLULAR ACCESSORIES FOR	Employee headset replacement	12/30/2024	1/3/2025	$	57.95	4	$ 231.80
546	STAPLS7654997504000001	Staples	4/3/2025	4/11/2025	$	57.85	8	$ 462.80
547	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	57.76	54	$ 3,119.04
548	STAPLS7649813306000001	Staples	1/17/2025	1/23/2025	$	57.74	6	$ 346.44
549	STAPLS7654692133000001	Office Supplies	4/2/2025	4/8/2025	$	57.60	6	$ 345.60
550	STAPLES 00108274	Office supplies	1/27/2025	2/3/2025	$	57.51	7	$ 402.57
551	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
552	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
553	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
554	STAPLS7650050149000001	Office Supplies	1/19/2025	1/26/2025	$	57.51	7	$ 402.57
555	STAPLS7910068763000002	Office supplies-Ergo Evaluation	3/8/2025	3/25/2025	$	57.32	17	$ 974.44
556	WAL-MART #2255	daveler	4/21/2025	4/28/2025	$	57.24	7	$ 400.68
557	STAPLES 00115006	04299-01-02-2025	1/2/2025	1/28/2025	$	57.23	26	$ 1,487.98
558	STAPLES 00101238	Staples	5/12/2025	5/25/2025	$	57.21	13	$ 743.73
559	AMAZON.COM*UV66P9YS3	Supplies	4/6/2025	4/15/2025	$	57.21	9	$ 514.89
560	STAPLS7650352660000001	Staples	1/25/2025	1/30/2025	$	56.46	5	$ 282.30
561	THE MORNING CALL	May Misc	5/26/2025	6/2/2025	$	55.68	7	$ 389.76
562	AMAZON MARK* ND9T22KV3	USB Headphone Adapter	3/12/2025	3/18/2025	$	55.13	6	$ 330.78
563	AMAZON MKTPL*QG8HN67U3	AJK - 4-1-25	3/27/2025	4/25/2025	$	55.10	29	$ 1,597.90
564	AMAZON RETA* ZP2RX47D2	HAZSC	12/31/2024	1/14/2025	$	55.08	14	$ 771.12
565	CCA-BUSINESS CARDS	January Expenses	1/2/2025	2/6/2025	$	55.00	35	$ 1,925.00
566	AIA CORPORATION	Customer Service Week Repl Shirt	12/12/2024	2/7/2025	$	54.95	57	$ 3,132.15
567	AMAZON MKTPL*TK2T70ZB3	Employee expenses	3/8/2025	3/31/2025	$	54.66	23	$ 1,257.18
568	AMAZON MKTPL*AK1SC7QW3	Documentation Record Book	4/14/2025	5/27/2025	$	54.27	43	$ 2,333.61
569	AMAZON MKTPL*NZ4WE5F32	Tool Repairs	5/14/2025	5/25/2025	$	54.03	11	$ 594.33
570	STAPLES 00106344	Rodeo 2025	4/8/2025	5/22/2025	$	54.03	44	$ 2,377.32
571	AMAZON MKTPL*N636M1DE2	6.6.25 Report	6/1/2025	6/6/2025	$	53.96	5	$ 269.80
572	STAPLS7656528691000001	Staples order - HARSC	4/30/2025	5/8/2025	$	53.45	8	$ 427.57
573	STAPLS7656528691000001	Staples order - HARSC	4/30/2025	5/8/2025	$	53.45	8	$ 427.57
574	STAPLS7656528691000001	Staples order - HARSC	4/30/2025	5/8/2025	$	53.45	8	$ 427.57
575	STAPLS7650246912000001	Supplies	1/24/2025	2/4/2025	$	53.30	11	$ 586.30
576	Amazon.com	HP AC Adapter	2/11/2025	2/21/2025	$	53.20	10	$ 532.00
577	SYMPHYONY TALENT, LLC	Steno Testing Tokens	8/8/2024	10/20/2024	$	53.00	73	$ 3,869.00
578	SYMPHYONY TALENT, LLC	Steno Testing Tokens	10/3/2024	10/20/2024	$	53.00	17	$ 901.00
579	SYMPHYONY TALENT, LLC	Skillcheck tokens	10/30/2024	12/18/2024	$	53.00	49	$ 2,597.00
580	AMAZON MKTPL*LF25588Z3	FRK T&D	4/19/2025	5/28/2025	$	52.99	39	$ 2,066.61
581	STAPLS7654142965000001	various expenses for SC's	3/22/2025	5/8/2025	$	52.99	47	$ 2,490.53
582	AMAZON MKTPL*NB9YO7KC2	Dunlap-Earbuds Office supply	4/30/2025	5/5/2025	$	52.98	5	$ 264.90
583	STAPLES 00106450	3.31.25 Report	3/26/2025	4/3/2025	$	52.98	8	$ 423.84
584	STAPLES 00108274	office supplies harrisburg	4/18/2025	4/25/2025	$	52.97	7	$ 370.79
585	THE HOME DEPOT #4131	Vehicle Supplies	1/6/2025	2/28/2025	$	52.96	53	$ 2,806.88
586	AMAZON MKTPL*NZ6SP88E1	Amazon	5/23/2025	5/30/2025	$	52.95	7	$ 370.65
587	STAPLS7653684568000001	Office Supplies	3/14/2025	3/20/2025	$	52.48	6	$ 314.88
588	STAPLS7653684568000001	Office Supplies	3/14/2025	3/20/2025	$	52.48	6	$ 314.88
589	STAPLS7653684568000001	Office Supplies	3/14/2025	3/20/2025	$	52.48	6	$ 314.88
590	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
591	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
592	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
593	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
594	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
595	STAPLS7651282839000001	Lancaster SC Printer Paper	2/6/2025	3/10/2025	$	52.24	32	$ 1,671.79
596	WAL-MART #1510	Kentucky Mutual Assistance	1/5/2025	1/21/2025	$	52.24	16	$ 835.84
597	AMAZON MARK* J18JO4T93	February/March 2025 Expenses	2/14/2025	4/16/2025	$	51.87	61	$ 3,164.07
598	PAUL B HARDWARE-MECHANIC	HAR BUILDING REPAIRS	1/10/2025	1/20/2025	$	51.70	10	$ 517.00
599	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	51.51	38	$ 1,957.38

600	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
601	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
602	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
603	STAPLS7909925815000001	staples supplies	2/21/2025	3/25/2025	$	51.13	32	$ 1,636.24
604	STAPLES 00101386	Connell 6-11-25-4	5/30/2025	6/17/2025	$	50.88	18	$ 915.84
605	HOBBY LOBBY #543	May Expense Report	5/21/2025	6/16/2025	$	50.86	26	$ 1,322.36
606	LOWES #00356*	Lowes	3/24/2025	4/7/2025	$	50.76	14	$ 710.64
607	AMAZON MKTPL*Z502C70J2	Amazon	1/9/2025	1/14/2025	$	50.70	5	$ 253.50
608	LOWES #00644*	1 13 2025	1/8/2025	1/13/2025	$	50.61	5	$ 253.05
609	CCA-BUSINESS CARDS	Dec Expenses	12/30/2024	1/6/2025	$	50.25	7	$ 351.75
610	STAPLS7650047615000002	Supplies	1/19/2025	1/27/2025	$	50.09	8	$ 400.72
611	STARLINK	Starlink Trial	5/5/2025	5/6/2025	$	50.00	1	$ 50.00
612	LANDEX.COM	Landex - Deed Search Website	4/9/2025	4/18/2025	$	50.00	9	$ 450.00
613	BIZNEWSPA	March Expenses	3/21/2025	4/3/2025	$	49.99	13	$ 649.87
614	CCA-BUSINESS CARDS	Business cards	3/18/2025	3/25/2025	$	49.96	7	$ 349.72
615	Color Card Administrator	Business Cards	6/20/2025	6/23/2025	$	49.96	3	$ 149.88
616	CCA-BUSINESS CARDS	Business Cards	5/23/2025	6/2/2025	$	49.96	10	$ 499.60
617	CCA-BUSINESS CARDS	Business Cards	3/11/2025	3/18/2025	$	49.96	7	$ 349.72
618	STAPLS7649293262000002	Staples	1/10/2025	1/16/2025	$	49.89	6	$ 299.34
619	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43
620	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43
621	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43
622	STAPLS7653423434000001	Office Supplies	3/12/2025	3/17/2025	$	49.89	5	$ 249.43
623	STAPLS7649354423000001	Staples	1/10/2025	1/16/2025	$	49.86	6	$ 299.16
624	STAPLES 00105411	Office/Cell Suppllies	4/2/2025	4/7/2025	$	49.79	5	$ 248.95
625	STAPLES 00108274	Mark Elias 2-7-2025	1/5/2025	2/7/2025	$	49.79	33	$ 1,643.07
626	AMAZON MARK* LH8AY4YO3	February/March 2025 Expenses	3/24/2025	4/16/2025	$	49.77	23	$ 1,144.71
627	STAPLES 00101386	Office Supplies	1/31/2025	2/24/2025	$	49.06	24	$ 1,177.44
628	AMAZON MKTPL*ZR5A64651	SUPPLIES	12/11/2024	3/6/2025	$	48.88	85	$ 4,154.80
629	Amazon	Steve Nosek	3/27/2025	3/31/2025	$	48.75	4	$ 195.00
630	AMAZON MARK* NB6IR3200	Office Supplies Clipboards	5/7/2025	5/13/2025	$	48.73	6	$ 292.38
631	THE HOME DEPOT #4120	13010297-60 MATERIAL	6/3/2025	6/13/2025	$	48.67	10	$ 486.70
632	AMZN MKTP US*Z70BH9ZX1	HAZ ME	2/5/2025	2/20/2025	$	48.39	15	$ 725.85
633	AMAZON RETA* GZ37K8003	Safety Forum April 2025	3/31/2025	4/14/2025	$	48.21	14	$ 674.94
634	LAT-LON	Subscription to website	2/14/2025	3/7/2025	$	47.70	21	$ 1,001.70
635	ADVANCE AUTO PARTS #7861	Richard E Jones II	3/31/2025	4/22/2025	$	47.69	22	$ 1,049.18
636	AMAZON RETA* 381A209W3	AMAZON SUPPLIES SCRANTON	4/29/2025	6/19/2025	$	47.69	51	$ 2,432.19
637	STAPLS7910068763000001	Mouse	3/28/2025	4/18/2025	$	47.69	21	$ 1,001.49
638	AMAZON MKTPL*Z75937BF2	AJK - 2/21/25	1/30/2025	2/26/2025	$	47.67	27	$ 1,287.09
639	AMAZON MKTPL*N28TI0IW1	Supplies	5/1/2025	5/28/2025	$	47.65	27	$ 1,286.55
640	AMAZON MKTPL*ZP77D58H1	supplies/ cell phone accessories	1/7/2025	2/18/2025	$	47.65	42	$ 2,001.30
641	AMAZON MKTPL*3X46A1G93	Amazon	4/6/2025	4/15/2025	$	47.57	9	$ 428.13
642	AMAZON MKTPL*K24071BW3	Work Backpack	3/12/2025	3/18/2025	$	47.48	6	$ 284.88
643	AMAZON MKTPL*BH8QK3JQ3	K.White Phone Accessories	2/21/2025	3/6/2025	$	47.28	13	$ 614.64
644	STAPLS7653039744000001	February/March 2025 Expenses	3/6/2025	4/16/2025	$	47.05	41	$ 1,929.05
645	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	46.86	54	$ 2,530.44
646	WWW.PACER.GOV	PACER QUARTERLY SUBSCRIPTION	4/17/2025	5/12/2025	$	46.80	25	$ 1,170.00
647	AMAZON MARK* B517L5IZ3	February/March 2025 Expenses	2/15/2025	4/16/2025	$	46.71	60	$ 2,802.60
648	AMAZON MKTPL*NA6BG2RY1	Supplies	6/18/2025	6/26/2025	$	46.62	8	$ 372.96
649	STAPLES 00106344	report 1/21/25 Bressi	12/31/2024	1/29/2025	$	46.61	29	$ 1,351.69
650	STAPLES 00112425	various expenses for SC's	1/16/2025	3/25/2025	$	46.56	68	$ 3,166.08
651	STAPLES 00106344	Office Supplies and stamper	3/12/2025	3/20/2025	$	46.07	8	$ 368.56
652	THE MORNING CALL	Subscriptions	4/17/2025	5/2/2025	$	46.06	15	$ 690.90
653	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	45.96	42	$ 1,930.32
654	STEEL & METAL SERVICE	Tree Marking Tape	1/23/2025	2/5/2025	$	45.66	13	$ 593.58
655	STAPLES 00115006	Go Beyond Mailing	4/15/2025	4/21/2025	$	45.57	6	$ 273.42
656	AMAZON MKTPL*N60X57VS1	phone holder	6/3/2025	6/10/2025	$	45.25	7	$ 316.75
657	AMAZON MKTPL*N60X57VS1	phone holder	6/3/2025	6/10/2025	$	45.25	7	$ 316.75
658	LAT-LON	Subscription to website	1/13/2025	2/21/2025	$	45.00	39	$ 1,755.00
659	LAT-LON	Subscription to website	1/13/2025	2/21/2025	$	45.00	39	$ 1,755.00
660	CELLULAR ACCESSORIES FOR	February	1/16/2025	2/18/2025	$	45.00	33	$ 1,485.00
661	STAPLS7649092507000002	staples supplies	1/11/2025	3/25/2025	$	44.99	73	$ 3,284.27
662	CCA-BUSINESS CARDS	Easy Card Designer	2/21/2025	2/27/2025	$	44.67	6	$ 268.02
663	CCA-BUSINESS CARDS	Business Cards	4/15/2025	4/21/2025	$	44.65	6	$ 267.90
664	CCA-BUSINESS CARDS	Business Cards	6/5/2025	6/9/2025	$	44.62	4	$ 178.48
665	CCA-BUSINESS CARDS	CCA Business Cards	3/24/2025	3/28/2025	$	44.62	4	$ 178.48
666	CCA-BUSINESS CARDS	Business Cards	3/24/2025	3/28/2025	$	44.62	4	$ 178.48
667	AMAZON MKTPL*ZC7VP0VG0	Amazon	1/28/2025	2/3/2025	$	44.50	6	$ 267.00
668	CCA-BUSINESS CARDS	various expenses for SC's	1/23/2025	3/25/2025	$	44.45	61	$ 2,711.45
669	STAPLS7654887207000001	various expenses for SC's	4/3/2025	5/8/2025	$	44.36	35	$ 1,552.60
670	TRI-COUNTY ACE HDWE	C.C.C.	11/11/2024	1/3/2025	$	44.06	53	$ 2,335.18
671	STAPLS7649334934000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	44.05	42	$ 1,850.10
672	STAPLS7909971297000001	Office Supplies	2/21/2025	2/27/2025	$	43.88	6	$ 263.28
673	STAPLS7650560047000001	office supplies - newport	1/29/2025	2/5/2025	$	43.83	7	$ 306.82
674	AMAZON MKTPL*BJ0RP6A73	Haz M&E	3/19/2025	4/2/2025	$	43.80	14	$ 613.20
675	AMAZON MKTPL*YW77D9FC3	Headset for CSR	4/15/2025	5/13/2025	$	43.77	28	$ 1,225.56
676	LUHRS TRUE VALUE-LAKEVIE	C.C.C.	11/24/2024	1/2/2025	$	43.45	39	$ 1,694.55
677	BEST BUY 00011973	iPhone Charging Cables	2/26/2025	3/3/2025	$	43.43	5	$ 217.15
678	AMAZON MKTPL*AD77F1K13	Amazon Supplies	4/10/2025	4/17/2025	$	43.41	7	$ 303.87
679	STAPLS7649433089000001	(Office)Supplies - January 2025	1/11/2025	2/21/2025	$	43.11	41	$ 1,767.51
680	CELLULAR ACCESSORIES FOR	Phone case	2/4/2025	2/13/2025	$	42.94	9	$ 386.46
681	EBAY O*13-12951-27352	Office Supplies	4/14/2025	4/29/2025	$	42.68	15	$ 640.20
682	STAPLES 00112425	Replacement USB sticks	1/10/2025	1/16/2025	$	42.39	6	$ 254.34
683	STAPLES 00115006	June Expense Report	5/6/2025	6/25/2025	$	42.39	50	$ 2,119.50
684	TARGET 00028670	January expenses to date	1/21/2025	2/13/2025	$	42.38	23	$ 974.74
685	Staples	JAT_043025	4/28/2025	5/6/2025	$	42.38	8	$ 339.04
686	KNOEBEL LUMBER	southern columbia high school	6/2/2025	6/9/2025	$	42.32	7	$ 296.24
687	WAL-MART #3252	SCF 062725	6/22/2025	6/30/2025	$	42.32	8	$ 338.56
688	AMAZON RETA* RT9A79S13	Transportation Expenses	3/30/2025	4/3/2025	$	41.34	4	$ 165.36
689	AMAZON.COM*NI6TX6630	Amazon	5/12/2025	5/16/2025	$	41.33	4	$ 165.32
690	D J*WSJ	Subscriptions	1/2/2025	1/28/2025	$	41.33	26	$ 1,074.58
691	D J*WSJ	Subscriptions	1/30/2025	2/6/2025	$	41.33	7	$ 289.31
692	D J*WSJ	Subscriptions	2/27/2025	3/5/2025	$	41.33	6	$ 247.98
693	D J*WSJ	Subscriptions	3/27/2025	4/8/2025	$	41.33	12	$ 495.96
694	D J*WSJ	Subscriptions	4/24/2025	5/2/2025	$	41.33	8	$ 330.64
695	D J*WSJ	May Misc	5/22/2025	6/2/2025	$	41.33	11	$ 454.63
696	D J*WSJ	Subscriptions	6/19/2025	6/30/2025	$	41.33	11	$ 454.63
697	ELERY NAU HARDWARE	Elery Nau	4/29/2025	5/21/2025	$	41.33	22	$ 909.26
698	AMAZON MKTPL*ZC03R8N41	new hire supplies	1/30/2025	2/22/2025	$	41.32	23	$ 950.36
699	AMAZON.COM*ZG21N3UZ1	Office Supplies	1/28/2025	2/14/2025	$	41.20	17	$ 700.40
700	AMAZON MARK* ZG52O0LB1	(Office)Supplies - January 2025	1/24/2025	2/21/2025	$	40.98	28	$ 1,147.44

701	AMAZON.COM*WQ8SH2BG3	April 2025	4/15/2025	5/16/2025	$	40.69	31	$ 1,261.39
702	AMAZON MKTPL*FP78W4XS3	JAM_05_08_25	4/21/2025	5/8/2025	$	40.27	17	$ 684.59
703	AMAZON MKTPL*CV0PN2LB3	office supplies/cell accessories	3/21/2025	5/28/2025	$	40.26	68	$ 2,737.68
704	AMAZON RETA* NH8AA2QV1	Power Inverter - Wylie	6/11/2025	6/18/2025	$	40.07	7	$ 280.49
705	THE MORNING CALL	Subscriptions	12/16/2024	1/2/2025	$	40.00	17	$ 680.00
706	THE MORNING CALL	Subscriptions	2/2/2025	2/6/2025	$	40.00	4	$ 160.00
707	THE MORNING CALL	Subscriptions	3/11/2025	4/8/2025	$	40.00	28	$ 1,120.00
708	AMAZON MARK* NI4PF5DA1	Office Materials	5/13/2025	6/13/2025	$	39.97	31	$ 1,239.07
709	STAPLS7649354423000002	Staples	1/11/2025	1/16/2025	$	39.84	5	$ 199.20
710	STAPLS7654165878000001	Office Supplies	3/22/2025	4/24/2025	$	39.73	33	$ 1,311.09
711	LOWES #00356*	SUSSC Repairs	6/4/2025	6/26/2025	$	39.69	22	$ 873.18
712	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	39.56	5	$ 197.81
713	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	39.56	5	$ 197.81
714	STAPLS7654068148000001	WS staples order 03/2025	3/20/2025	3/25/2025	$	39.56	5	$ 197.81
715	AMAZON MKTPL*YY6RG7OV3	EKRobbins-Supply requests	3/11/2025	3/18/2025	$	39.40	7	$ 275.80
716	STAPLS7654887207000003	various expenses for SC's	4/6/2025	5/8/2025	$	39.02	32	$ 1,248.64
717	STAPLS7653116744000001	Office Supplies	3/6/2025	3/31/2025	$	38.98	25	$ 974.50
718	STAPLS7654996834000002	Staples Order7654996834	4/3/2025	4/14/2025	$	38.57	11	$ 424.27
719	CCA-BUSINESS CARDS	CCA Business Cards for J. Somits	1/22/2025	1/27/2025	$	38.22	5	$ 191.10
720	CCA-BUSINESS CARDS	Business Cards	1/2/2025	1/6/2025	$	38.22	4	$ 152.88
721	AMAZON MARK* 7W00M6TB3	February/March 2025 Expenses	2/17/2025	4/16/2025	$	38.14	58	$ 2,212.12
722	STAPLS7654142965000001	various expenses for SC's	3/22/2025	5/8/2025	$	38.12	47	$ 1,791.64
723	AMAZON MKTPL*AX6MK42H3	Haz M&E	3/19/2025	4/2/2025	$	38.09	14	$ 533.26
724	AMAZON MKTPL*9G0242DW3	EkRobbins-CMiller items	3/1/2025	3/10/2025	$	37.71	9	$ 339.39
725	AMAZON MKTPL*D13JU8PY3	February/March 2025 Expenses	3/20/2025	4/16/2025	$	37.63	27	$ 1,016.01
726	AMZN MKTP US*ZG4XL1SE2	WHI Supplies	1/17/2025	1/29/2025	$	37.43	12	$ 449.16
727	AMZN MKTP US*ZG4YG5K21	FRK Supplies	1/27/2025	2/12/2025	$	37.43	16	$ 598.88
728	AMAZON MKTPL*NA7JH0CS0	2025 Job ticket holder order	6/13/2025	6/25/2025	$	37.09	12	$ 445.08
729	GIDEON KING HARDWARE LLC	C.C.C.	2/19/2025	3/31/2025	$	37.09	40	$ 1,483.60
730	AMAZON MKTPL*NH03M6RI0	dry erase pocket plastics	6/12/2025	6/17/2025	$	37.09	5	$ 185.45
731	AMAZON MKTPL*NA2NY9ST2	dry erase pocket plastics	6/13/2025	6/19/2025	$	37.09	6	$ 222.54
732	AMAZON MKTPL*NA73T3OP0	Quarryville Office Supplies	6/13/2025	6/23/2025	$	37.09	10	$ 370.90
733	AMAZON MKTPL*NA18Q0A90	Sinking Springs Office Supplie	6/15/2025	6/25/2025	$	37.09	10	$ 370.90
734	WWW.ONXMAPS.COM	Steve Nosek	5/5/2025	5/12/2025	$	37.09	7	$ 259.63
735	WWW.ONXMAPS.COM	ON X Maps	1/30/2025	2/10/2025	$	37.09	11	$ 407.99
736	AMAZON RETA* 139OU95U3	February	2/6/2025	2/18/2025	$	37.08	12	$ 444.96
737	AMAZON MKTPL*ZC2V34L22	various expenses for SC's	1/20/2025	3/25/2025	$	37.05	64	$ 2,371.20
738	STAPLES INC	WFH equipment	1/17/2025	1/31/2025	$	37.04	14	$ 518.56
739	WM SUPERCENTER #3501	12v inverter	6/16/2025	6/26/2025	$	37.02	10	$ 370.20
740	AMAZON.COM*7D4W74DQ3	Miguel Cabrera 4/25/25	4/19/2025	4/28/2025	$	36.92	9	$ 332.28
741	AMAZON MKTPL*IZ03I0TY3	iPad Pilot	4/1/2025	4/21/2025	$	36.43	20	$ 728.60
742	AMAZON MARK* NA4VI2H12	Office Supplies	6/12/2025	6/16/2025	$	36.03	4	$ 144.12
743	F & M TRUE VALUE HARDWAR	Storm Expenses - 2025AF	2/17/2025	3/7/2025	$	36.03	18	$ 648.54
744	CVS Pharmacy	Rangefinder batteries	6/2/2025	6/2/2025	$	36.03	0	$ -
745	CCA-BUSINESS CARDS	Color Card Administrator	1/3/2025	1/13/2025	$	35.71	10	$ 357.10
746	AMAZON MARK* 9553Z6ZR3	February/March 2025 Expenses	2/15/2025	4/16/2025	$	35.70	60	$ 2,142.00
747	STAPLS7655280377000002	Staples Order	4/11/2025	4/22/2025	$	35.59	11	$ 391.49
748	AMAZON MKTPL*T93UY4PX3	Amazon Supplies	4/9/2025	4/17/2025	$	35.47	8	$ 283.76
749	AMAZON RETA* ZD0NB6RT2	Jim Christman Supplies	1/7/2025	1/14/2025	$	35.23	7	$ 246.61
750	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	35.08	6	$ 210.48
751	Qualitydoor	quality door	3/18/2025	5/20/2025	$	35.00	63	$ 2,205.00
752	OnX Hunt	Onx Hunt Property Boundary	1/22/2025	2/6/2025	$	34.99	15	$ 524.85
753	Amazon	Laptop Screen Protector	3/9/2025	6/25/2025	$	34.97	108	$ 3,776.76
754	AMAZON MKTPL*ZP3ZJ5F81	Jan Report	1/3/2025	1/28/2025	$	34.96	25	$ 874.00
755	STAPLS7652246353000001	Staples	2/22/2025	2/27/2025	$	34.96	5	$ 174.80
756	STAPLS7649758948000001	Staples	1/18/2025	1/28/2025	$	34.87	10	$ 348.70
757	WAL-MART #1887	WalMart	2/25/2025	3/7/2025	$	34.86	10	$ 348.60
758	Office Depot	Roman High 2-11-2025	12/18/2024	2/13/2025	$	34.82	57	$ 1,984.74
759	AMAZON MKTPL*NW07U5TH1	Relay Test Pipe Fitting	5/16/2025	6/1/2025	$	34.76	16	$ 556.16
760	ICONFINDER	TT Subscriptions & Memberships	2/4/2025	4/30/2025	$	34.20	85	$ 2,907.00
761	AMAZON MARK* 358H60WL3	Office Supplies	2/18/2025	2/27/2025	$	33.91	9	$ 305.19
762	AUTOZONE 5630	C.C.C.	11/21/2024	1/7/2025	$	33.90	47	$ 1,593.30
763	BEST BUY 00014787	Cell Pone chargers	12/23/2024	2/24/2025	$	33.90	63	$ 2,135.70
764	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
765	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
766	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
767	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
768	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
769	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
770	STAPLS7648895572000001	Office Supplies	1/5/2025	1/9/2025	$	33.87	4	$ 135.48
771	AMAZON MKTPL*7B7L32X73	AJK - 4/22/25 - 2	4/5/2025	4/23/2025	$	33.85	18	$ 609.30
772	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
773	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
774	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
775	AMAZON MARK* CP40N03Y3	Lehigh Office Supplies	3/27/2025	4/3/2025	$	33.84	7	$ 236.90
776	AMAZON.COM*ZG29I0U80	Amazon	1/24/2025	3/12/2025	$	33.41	47	$ 1,570.27
777	AMAZON MKTPL*P295H4N43	RTC	3/15/2025	4/14/2025	$	33.39	30	$ 1,001.70
778	AMAZON MKTPL*3O9S36VH3	Office Supplies	3/2/2025	3/6/2025	$	32.99	4	$ 131.96
779	CCA-BUSINESS CARDS	Manager Business Cards	2/6/2025	2/21/2025	$	32.86	15	$ 492.90
780	PAULB LITITZ	PPL Electric Utilities	3/17/2025	3/31/2025	$	32.85	14	$ 459.90
781	STAPLS7654453525000001	Staples	3/28/2025	4/8/2025	$	32.65	11	$ 359.15
782	STAPLS7649096978000001	staples supplies	1/15/2025	3/25/2025	$	32.64	69	$ 2,252.16
783	AMAZON MKTPL*2S07W1JL3	March Expenses	3/3/2025	3/21/2025	$	32.63	18	$ 587.34
784	STAPLES 00115006	staples	12/16/2024	1/21/2025	$	32.31	36	$ 1,163.16
785	AMAZON MKTPL*7728B43I3	Miguel Cabrera 3/14/25	3/5/2025	3/17/2025	$	31.79	12	$ 381.48
786	STAPLES 00115006	Staples Order7654996834	4/9/2025	4/14/2025	$	31.79	5	$ 158.95
787	Amazon.com	iPhone case	6/5/2025	6/16/2025	$	31.79	11	$ 349.69
788	AMAZON MKTPL*7946R9Q53	E Robbins-Index card boxes	4/14/2025	5/20/2025	$	31.78	36	$ 1,144.08
789	AMAZON MKTPL*322OA46W3	Office supplies 0414	4/8/2025	4/14/2025	$	31.77	6	$ 190.62
790	WAL-MART #2185	Relay Test Supplies	2/27/2025	3/3/2025	$	31.55	4	$ 126.20
791	TARGET 00021725	SCF 062725	6/22/2025	6/30/2025	$	31.47	8	$ 251.76
792	STAPLS7654996834000001	Staples Order7654996834	4/4/2025	4/14/2025	$	31.36	10	$ 313.60
793	STAPLS7655781312000001	Sinking Spring SC	4/17/2025	5/19/2025	$	31.31	32	$ 1,001.92
794	STAPLES 00115006	staples	2/6/2025	2/14/2025	$	31.21	8	$ 249.68
795	AMAZON MKTPL*Z94IQ6KQ1	Amazon	12/26/2024	1/3/2025	$	31.02	8	$ 248.16
796	AT&T 10681 10681	4-15-25 PUC reportable storm	4/17/2025	5/5/2025	$	30.74	18	$ 553.32
797	AMAZON RETA* NZ8KL1QG1	REPLACEMENT KEYBOARD	5/24/2025	6/19/2025	$	30.73	26	$ 798.98
798	AMAZON MKTPL*ZD2YI27T1	Richard E Jones II	1/15/2025	2/4/2025	$	30.72	20	$ 614.40
799	AMAZON MKTPL*6H41S11C3	EKRobbins-Supply requests	3/12/2025	3/18/2025	$	30.72	6	$ 184.32
800	AMAZON RETA* 7I48U8RJ3	Mark Onuschak	4/4/2025	4/22/2025	$	30.40	18	$ 547.20
801	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	30.07	6	$ 180.41

802	STAPLS7653528457000001	Office Supplies	3/13/2025	3/18/2025	$	30.06	5	$ 150.30
803	WEIS MARKETS 169	End of Year Appreciation	12/17/2024	2/27/2025	$	30.02	72	$ 2,161.44
804	WEIS MARKETS 169	End of Year Appreciation	12/17/2024	2/27/2025	$	30.02	72	$ 2,161.44
805	GIANT 6050	Employee Expense -	12/24/2024	1/27/2025	$	29.92	34	$ 1,017.28
806	AMAZON MKTPL*ZC0VT90L2	ORW SUpplies	1/21/2025	1/29/2025	$	29.92	8	$ 239.36
807	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	29.89	7	$ 209.23
808	STAPLS7650047615000001	Supplies	1/24/2025	2/4/2025	$	29.89	11	$ 328.79
809	SPK*SPOKEO SEARCH	Spokeo People Finder	12/21/2024	1/2/2025	$	29.85	12	$ 358.20
810	SPK*SPOKEO SEARCH	Spokeo People Finder	3/21/2025	3/30/2025	$	29.85	9	$ 268.65
811	SPK*SPOKEO SEARCH	Spokeo People Finder	6/21/2025	6/30/2025	$	29.85	9	$ 268.65
812	STAPLS7652234111000003	Office Supplies	2/23/2025	2/27/2025	$	29.70	4	$ 118.80
813	BEST BUY 00014787	Wireless Mouse/Keyboard	2/12/2025	2/20/2025	$	29.67	8	$ 237.36
814	AMZN MKTP US*ZE8Z21RX1	Amazon	1/2/2025	1/14/2025	$	29.66	12	$ 355.92
815	AMAZON.COM*ZG0L80JL1	Amazon	1/24/2025	1/31/2025	$	29.38	7	$ 205.66
816	USPS PO 4150000162	Steve Nosek	2/4/2025	2/24/2025	$	29.20	20	$ 584.00
817	WEIS MARKETS 195	John Shattah	4/14/2025	4/23/2025	$	29.20	9	$ 262.80
818	ELERY NAU HARDWARE	Elery Nau	2/27/2025	3/7/2025	$	29.19	8	$ 233.52
819	Walmart	Tree marking paint	4/24/2025	4/25/2025	$	29.18	1	$ 29.18
820	AMZN MKTP US*ZD5JO70S2	Jim Christman Supplies	1/3/2025	1/14/2025	$	29.08	11	$ 319.88
821	TWP*PROMO75810237	June 2025 Expenses	5/27/2025	6/11/2025	$	29.00	15	$ 435.00
822	WM SUPERCENTER #2480	Safety/EHS/Storm	4/30/2025	5/19/2025	$	28.62	19	$ 543.78
823	APSTYLEBOOK.COM	AP Stylebook Sub	4/14/2025	5/2/2025	$	28.62	18	$ 515.16
824	AMAZON MKTPL*NA4VE9812	Kevin Diehl	6/12/2025	6/17/2025	$	28.61	5	$ 143.05
825	AMAZON MKTPL*AX4EB9OB3	Elijah Locke	2/18/2025	5/29/2025	$	28.61	100	$ 2,861.00
826	APSTYLEBOOK.COM	AP Stylebook Subscription	4/7/2025	5/2/2025	$	28.61	25	$ 715.25
827	STAPLES 00106344	report 2/27/25 Bressi	1/30/2025	3/12/2025	$	28.59	41	$ 1,172.19
828	STAPLS7653064343000001	Staples	3/6/2025	3/13/2025	$	27.86	7	$ 195.02
829	THE HOME DEPOT #4110	Secondary Bypass repairs	3/24/2025	4/28/2025	$	27.56	35	$ 964.60
830	Amazon	Shop Towels	12/20/2024	1/17/2025	$	27.55	28	$ 771.40
831	STAPLS7649291733000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	27.55	42	$ 1,156.89
832	STAPLS7649291733000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	27.55	42	$ 1,156.89
833	STAPLS7654988566000001	Staples	4/6/2025	4/15/2025	$	27.06	9	$ 243.54
834	USPS PO 4162960169	Open Houses 2025	5/5/2025	6/2/2025	$	27.00	28	$ 756.00
835	WEIS MARKETS 195	John Shattah	1/23/2025	1/28/2025	$	26.96	5	$ 134.80
836	LOWES #01717*	Secondary Bypass repairs	3/24/2025	4/28/2025	$	26.89	35	$ 941.15
837	WAL-MART #2543	TNC Supplies	1/31/2025	2/25/2025	$	26.76	25	$ 669.00
838	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
839	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
840	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
841	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
842	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
843	STAPLS7910797028000001	Staples order - Harrisburg	5/23/2025	6/3/2025	$	26.72	11	$ 293.96
844	AMAZON MKTPL*QX2SF91Z3	Amazon Supplies	4/10/2025	4/17/2025	$	26.69	7	$ 186.83
845	DOLLAR GENERAL #19889	dollar store	11/25/2024	1/31/2025	$	26.66	67	$ 1,786.22
846	AMAZON MKTPL*ZP92J0V20	EP Office Supplies	1/3/2025	1/29/2025	$	26.49	26	$ 688.74
847	BEST BUY 00004481	AJK - 1/22/25	1/5/2025	1/24/2025	$	26.49	19	$ 503.31
848	STAPLES 00106450	Paul Mcmynne	4/1/2025	4/10/2025	$	26.49	9	$ 238.41
849	WM SUPERCENTER #1886	supplies - west shore	1/27/2025	2/3/2025	$	26.46	7	$ 185.22
850	AMAZON MKTPL*ZR33K8UF1	Miguel Cabrera 12/16/2024	12/11/2024	1/2/2025	$	26.37	22	$ 580.14
851	AMAZON MARK* NH2YK7ID1	Amazon_June 2025	6/12/2025	6/17/2025	$	26.13	5	$ 130.65
852	AMAZON MKTPL*ZC4BS9PF1	Amazon	1/31/2025	2/6/2025	$	25.42	6	$ 152.52
853	PAULB LITITZ	Paul B. Zimmerman	2/13/2025	2/24/2025	$	25.14	11	$ 276.54
854	SHEETZ 0378 00003780	Good catch	1/31/2025	2/7/2025	$	25.00	7	$ 175.00
855	LANDEX.COM	Landex - Deed Search Website	4/10/2025	4/18/2025	$	25.00	8	$ 200.00
856	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	24.87	42	$ 1,044.54
857	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$	24.87	44	$ 1,094.28
858	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$	24.87	44	$ 1,094.28
859	STAPLS7650393172000001	EKRobbins -Staples orders	1/25/2025	3/10/2025	$	24.87	44	$ 1,094.28
860	ThriftBooks-Reno	travel to Hazelton SCF 6-5-25	5/31/2025	6/26/2025	$	24.37	26	$ 633.62
861	AMAZON MKTPL*ZR1DW48T1	SUPPLIES	12/10/2024	3/6/2025	$	24.36	86	$ 2,094.96
862	AMAZON MKTPL*Z12W069A0	Supplies	12/18/2024	1/2/2025	$	24.25	15	$ 363.75
863	AMAZON RETA* Z72QI61M1	HAZ ME	2/6/2025	2/20/2025	$	24.11	14	$ 337.54
864	STAPLS7647435695000002	Staples	12/11/2024	1/7/2025	$	23.88	27	$ 644.76
865	AMAZON MKTPL*NH8C63DB1	Amazon_June 2025	6/11/2025	6/17/2025	$	23.80	6	$ 142.80
866	STAPLES 00115006	AHU 21	3/11/2025	4/23/2025	$	23.31	43	$ 1,002.33
867	AMAZON MKTPL*Z71ZA5A81	WBA TD	2/5/2025	2/20/2025	$	23.30	15	$ 349.50
868	WEIS MARKETS 088	Connell 6-11-25-3	6/5/2025	6/17/2025	$	22.23	12	$ 266.76
869	STAPLS7650560047000001	office supplies - newport	1/29/2025	2/5/2025	$	21.92	7	$ 153.41
870	STAPLS7649813306000001	Staples	1/17/2025	1/23/2025	$	21.83	6	$ 130.98
871	AMAZON MKTPL*1X9XV1Y03	iPad Pilot	4/2/2025	4/21/2025	$	21.58	19	$ 410.02
872	WEIS MARKETS 195	John Shattah	4/14/2025	4/23/2025	$	21.25	9	$ 191.25
873	AMAZON MKTPL*C32722Q83	RTC	4/6/2025	4/14/2025	$	21.18	8	$ 169.44
874	ELERY NAU HARDWARE	Elery Nau	3/7/2025	3/13/2025	$	21.16	6	$ 126.96
875	WAL-MART #1644	Storm Room Supplies	3/17/2025	4/2/2025	$	21.16	16	$ 338.56
876	STAPLES 00347138	Staples supply order	5/31/2025	6/16/2025	$	21.08	16	$ 337.28
877	WM SUPERCENTER #2169	PPL Vehicle 7043-3 Expense	1/23/2025	1/28/2025	$	21.08	5	$ 105.40
878	AMAZON MKTPL*K53JA9NA3	Office Supplies	4/23/2025	4/28/2025	$	21.08	5	$ 105.40
879	AMAZON RETA* ZC3Q130M0	(Office)Supplies - January 2025	1/28/2025	2/21/2025	$	21.06	24	$ 505.44
880	STAPLS7909925815000002	staples supplies	2/23/2025	3/25/2025	$	20.77	30	$ 623.10
881	STAPLS7648017331000001	2025 Calendar Order BLMSC	12/19/2024	2/21/2025	$	20.59	64	$ 1,317.76
882	AMAZON MARK* VS79S0BP3	Office Supply	3/27/2025	4/4/2025	$	20.54	8	$ 164.32
883	STAPLS7654392096000002	Office Supplies	3/27/2025	4/24/2025	$	20.29	28	$ 568.12
884	AMAZON MKTPL*ZD69K4AC0	Miguel Cabrera 1/14/2025	1/7/2025	1/14/2025	$	20.12	7	$ 140.84
885	TARGET 00021725	SCF 062725	6/24/2025	6/30/2025	$	20.05	6	$ 120.30
886	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	20.05	6	$ 120.28
887	ALLENTOWN GROCERY	material	1/16/2025	1/31/2025	$	19.99	15	$ 299.85
888	AMAZON MKTPL*NB0744SD0	Office Supplies	5/6/2025	5/13/2025	$	19.91	7	$ 139.37
889	STAPLS7649291130000001	(Office)Supplies - January 2025	1/10/2025	2/21/2025	$	19.89	42	$ 835.38
890	AMAZON.COM*N27C217T0	Lancaster SC	5/1/2025	5/20/2025	$	19.52	19	$ 370.88
891	AMAZON MKTPL*NA6TZ2PX2	CHARGER	6/11/2025	6/19/2025	$	19.27	8	$ 154.16
892	AMAZON MKTPL*NN03V4B40	Wrist Rest	5/30/2025	6/5/2025	$	19.25	6	$ 115.50
893	STAPLS7655576074000001	Office Supplies	4/13/2025	4/24/2025	$	19.06	11	$ 209.66
894	AMAZON MKTPL*NN1S05K61	Office Supplies	5/30/2025	6/5/2025	$	19.06	6	$ 114.36
895	STAPLES 00112425	Office Supplies	12/5/2024	1/24/2025	$	19.06	50	$ 953.00
896	AMAZON MKTPL*N24WT8WJ1	Laptop HeadPhones	5/1/2025	5/20/2025	$	19.05	19	$ 361.95
897	AMAZON MKTPL*NN1506E50	Batteries	5/28/2025	6/10/2025	$	19.02	13	$ 247.26
898	WAL-MART #1887	Good Catch Lunch Supply	2/26/2025	3/24/2025	$	18.72	26	$ 486.72
899	AMAZON MKTPL*3H1VB8QR3	Supplies	4/28/2025	5/28/2025	$	18.27	30	$ 548.10
900	STAPLS7650608718000001	Staples	1/30/2025	2/3/2025	$	18.25	4	$ 73.01
901	STAPLS7650608718000001	Staples	1/30/2025	2/3/2025	$	18.25	4	$ 73.01
902	STAPLS7650608718000001	Staples	1/30/2025	2/3/2025	$	18.25	4	$ 73.01

903	STAPLS7909569804000001	EKRobbins -Staples orders	1/15/2025	3/10/2025	$	17.83	54	$ 962.82
904	STAPLES 00115006	All Hands Expenses	1/7/2025	2/13/2025	$	17.81	37	$ 658.97
905	STAPLES 00112003	Tools Purchase -Staples 02/2025	2/19/2025	3/27/2025	$	17.74	36	$ 638.64
906	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
907	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
908	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
909	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
910	STAPLS7909579241000001	Staples	1/15/2025	1/21/2025	$	17.48	6	$ 104.90
911	AMAZON MKTPL*1M8OM9CS3	Amazon	3/21/2025	3/24/2025	$	17.41	3	$ 52.23
912	WAL-MART #1887	Good Catch Lunch Awardees	5/21/2025	5/27/2025	$	17.26	6	$ 103.56
913	GIANT 6005	Office Cleaning Supplies	5/20/2025	6/3/2025	$	17.17	14	$ 240.38
914	AMAZON MKTPL*762NA0X73	Shelly Anderson Office Supply	4/11/2025	5/8/2025	$	17.15	27	$ 463.05
915	AMAZON MARK* NN74T4QK2	Office Materials	5/25/2025	6/13/2025	$	17.13	19	$ 325.47
916	AMAZON MKTPL*UY6VF0K23	Amazon	2/12/2025	2/17/2025	$	16.92	5	$ 84.60
917	STAPLS7649954228000002	Office Supplies	1/26/2025	1/30/2025	$	16.74	4	$ 66.96
918	AMAZON MKTPL*PB0KB6UX3	Employee expenses	3/14/2025	3/31/2025	$	16.72	17	$ 284.24
919	AMAZON MKTPL*NZ3WJ68X1	Dunlap-Otterbox design	5/23/2025	6/10/2025	$	16.56	18	$ 298.08
920	STAPLES 00112003	Wesco Gloves Shipped	12/23/2024	2/4/2025	$	16.37	43	$ 703.91
921	AMAZON MKTPL*ZG3SR4LR0	Amazon	1/19/2025	1/27/2025	$	16.37	8	$ 130.96
922	GOOGLE *AMAZON MOBILE	amazon	12/28/2024	1/14/2025	$	15.89	17	$ 270.13
923	GOOGLE *AMAZON MOBILE	amazon	1/28/2025	2/26/2025	$	15.89	29	$ 460.81
924	GOOGLE *AMAZON MOBILE	amazon	2/28/2025	3/7/2025	$	15.89	7	$ 111.23
925	GOOGLE *AMAZON MOBILE	amazon prime	3/28/2025	4/11/2025	$	15.89	14	$ 222.46
926	GOOGLE *AMAZON MOBILE	amazon	4/28/2025	5/8/2025	$	15.89	10	$ 158.90
927	GOOGLE *AMAZON MOBILE	amazon prime	5/28/2025	6/3/2025	$	15.89	6	$ 95.34
928	Amazon	Roman High 2-11-2025	1/30/2025	2/13/2025	$	15.89	14	$ 222.46
929	AMAZON MKTPL*CM0LW4ZF3	Amazon	2/14/2025	2/20/2025	$	15.89	6	$ 95.34
930	ELERY NAU HARDWARE	Elery Nau	4/29/2025	5/21/2025	$	15.89	22	$ 349.58
931	AMAZON PRIME*NW1AB4EU0	May Expense Report	5/16/2025	6/16/2025	$	15.89	31	$ 492.59
932	THE HOME DEPOT #4186	KY Promotional Video	3/27/2025	4/4/2025	$	15.87	8	$ 126.96
933	Walmart	Office Supplies	12/26/2024	1/2/2025	$	15.84	7	$ 110.88
934	AMAZON MKTPL*NB21E0VX1	Amazon	5/5/2025	5/9/2025	$	15.13	4	$ 60.52
935	STAPLS7649770683000001	Staples order - West Shore	1/17/2025	1/23/2025	$	15.03	6	$ 90.21
936	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
937	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
938	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
939	STAPLS7657338951000001	Office Supplies	5/11/2025	5/27/2025	$	15.01	16	$ 240.12
940	CVS/PHARMACY #02370	Tools for LTN	3/28/2025	4/7/2025	$	14.97	10	$ 149.70
941	AMAZON MARK* NH73A0H82	Office Supplies	6/6/2025	6/12/2025	$	14.83	6	$ 88.98
942	Giant	Range finder batteries	6/12/2025	6/23/2025	$	14.83	11	$ 163.13
943	AMAZON MKTPL*0749B51B3	New employee mouse	4/4/2025	5/1/2025	$	14.81	27	$ 399.87
944	AMAZON MKTPL*290LI7UM3	May Expense Report	4/26/2025	6/16/2025	$	14.68	51	$ 748.68
945	KINGSTON LOCKSMITHING	kingston locksmithing	12/17/2024	1/6/2025	$	14.66	20	$ 293.20
946	DUTCH COUNTRY HARDWARE	Connell 2-21-25	2/17/2025	2/28/2025	$	13.77	11	$ 151.47
947	Amazon	Roman High 2-11-2025	2/4/2025	2/13/2025	$	13.77	9	$ 123.93
948	STAPLES 00106450	Store products	1/16/2025	2/7/2025	$	13.77	22	$ 302.94
949	AMZN MKTP US*ZC7WA8JW0	FRK Supplies	1/27/2025	2/12/2025	$	13.77	16	$ 220.32
950	AMAZON MKTPL*N26VT5R90	Office Supplies	5/2/2025	6/25/2025	$	13.73	54	$ 741.42
951	WAL-MART #1887	WalMart	5/6/2025	5/12/2025	$	13.59	6	$ 81.54
952	KONICA MINOLTA USA	Office Supplies	1/9/2025	1/23/2025	$	13.54	14	$ 189.56
953	AMAZON MKTPL*ZO9XF15F3	E Robbins-R Hornberger CellCase	4/9/2025	5/22/2025	$	13.08	43	$ 562.44
954	AMAZON MKTPL*PK3XT8P93	Brad Hornbuckle	2/20/2025	3/10/2025	$	12.70	18	$ 228.60
955	Walmart	Site finder	3/12/2025	4/2/2025	$	12.58	21	$ 264.18
956	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	12.56	11	$ 138.11
957	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	12.56	11	$ 138.11
958	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	12.50	7	$ 87.50
959	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	12.50	7	$ 87.50
960	STAPLS7652191976000001	supplies - West Shore	2/21/2025	2/28/2025	$	12.50	7	$ 87.50
961	AMAZON MKTPL*Z72SF84K1	Miguel Cabrera 2/10/25	2/4/2025	2/13/2025	$	12.07	9	$ 108.63
962	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
963	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
964	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
965	AMAZON.COM*NW14M6Z82	office supplies - west shore	5/9/2025	5/16/2025	$	11.85	7	$ 82.97
966	AMAZON MKTPL*ZG2JC53D1	Amazon	1/24/2025	3/12/2025	$	11.66	47	$ 548.02
967	AMAZON MKTPL*KI9KG79F3	Amazon	4/29/2025	5/5/2025	$	11.64	6	$ 69.84
968	AMAZON MKTPL*9P9431JB3	Amazon	3/12/2025	3/17/2025	$	11.44	5	$ 57.20
969	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
970	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
971	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
972	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
973	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
974	STAPLS7651347845000001	Supplies Restock	2/7/2025	3/10/2025	$	11.38	31	$ 352.68
975	AMAZON MKTPL*NW5970UZ1	Office Supplies	5/19/2025	6/25/2025	$	11.22	37	$ 415.14
976	AMAZON MKTPL*NI3KP09X1	Supplies	5/13/2025	5/28/2025	$	11.11	15	$ 166.65
977	AMAZON MKTPL*Z196Q1900	Supplies	12/18/2024	1/2/2025	$	10.79	15	$ 161.85
978	SYMPHYONY TALENT, LLC	Steno Testing Tokens	6/12/2024	10/20/2024	$	10.60	130	$ 1,378.00
979	AMAZON MKTPL*ZE9MB4IF2	Miguel Cabrera 12/30/24	12/26/2024	1/3/2025	$	10.59	8	$ 84.72
980	AMAZON MKTPL*ZX2RB0GV2	SUPPLIES	12/10/2024	3/6/2025	$	10.59	86	$ 910.74
981	AMAZON MKTPL*ZX0OR28U2	SUPPLIES	12/10/2024	3/6/2025	$	10.59	86	$ 910.74
982	AMAZON MKTPL*Z776L9PG2	Supplies	1/28/2025	2/4/2025	$	10.59	7	$ 74.13
983	AMAZON MKTPL*KR4EE7QS3	Supplies	4/8/2025	4/15/2025	$	10.59	7	$ 74.13
984	AMAZON MKTPL*E76HD3653	EKRobbins-Supply requests	3/11/2025	3/18/2025	$	10.59	7	$ 74.13
985	AMAZON RETA* NW5BV1W72	phone mount replacement magnet	5/14/2025	5/20/2025	$	10.59	6	$ 63.54
986	LOWES #02223*	keys for FS tool closet	5/5/2025	5/9/2025	$	10.56	4	$ 42.24
987	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	10.31	38	$ 391.78
988	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	10.30	38	$ 391.40
989	AMAZON MKTPL*MO8FY7QI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	10.30	38	$ 391.40
990	Amazon	Roman High 2-11-2025	2/4/2025	2/13/2025	$	10.25	9	$ 92.25
991	AMAZON RETA* 0J0YU2B53	Lancaster SC	3/16/2025	4/8/2025	$	9.53	23	$ 219.19
992	Madle's Ace Hardware	Postage	4/16/2025	5/15/2025	$	9.53	29	$ 276.37
993	AMAZON.COM*4758Y4KI3	E Robbins- Supply requests	4/14/2025	5/22/2025	$	9.53	38	$ 362.14
994	AMAZON MARK* NA3EB3T02	Office Supplies	6/11/2025	6/16/2025	$	9.53	5	$ 47.65
995	WAL-MART #2255	Daveler	12/20/2024	1/7/2025	$	9.51	18	$ 171.18
996	WM SUPERCENTER #2145	HEV Storm 2.17.25 DA	2/17/2025	2/24/2025	$	9.51	7	$ 66.57
997	Walmart	batteries to test equipment	4/2/2025	4/23/2025	$	9.30	21	$ 195.30
998	AMAZON MKTPL*NW59G3IK1	May 2025	5/19/2025	5/27/2025	$	9.20	8	$ 73.60
999	AMAZON MKTPL*ZC0NV6RW1	FRK Supplies	2/3/2025	2/12/2025	$	9.00	9	$ 81.00
1000	GIANT 6243	4.28.25 Report	4/14/2025	6/2/2025	$	8.99	49	$ 440.51
1001	NORTHEAST PA CIRC	July expenses	7/25/2024	8/29/2024	$	8.95	35	$ 313.25
1002	NORTHEAST PA CIRC	January 2025 Expenses	1/23/2025	2/13/2025	$	8.95	21	$ 187.95
1003	NORTHEAST PA CIRC	January 2025 Expenses	12/24/2024	2/13/2025	$	8.95	51	$ 456.45

1004	NORTHEAST PA CIRC	Feb 2025 Expenses	2/24/2025	3/17/2025	$	8.95	21	$ 187.95
1005	NORTHEAST PA CIRC	April 2024	3/25/2025	4/14/2025	$	8.95	20	$ 179.00
1006	NORTHEAST PA CIRC	April 2024	4/24/2025	5/9/2025	$	8.95	15	$ 134.25
1007	NORTHEAST PA CIRC	June 2025 Expenses	5/27/2025	6/11/2025	$	8.95	15	$ 134.25
1008	Staples	Stationary 04 May 25	5/4/2025	5/19/2025	$	8.78	15	$ 131.70
1009	Staples	Stationary	5/4/2025	6/19/2025	$	8.78	46	$ 403.88
1010	AMAZON MKTPL*NI10F6ZT0	office supplies - West Shore	5/9/2025	5/16/2025	$	8.69	7	$ 60.83
1011	AMAZON MKTPL*NI10F6ZT0	office supplies - West Shore	5/9/2025	5/16/2025	$	8.69	7	$ 60.83
1012	STAPLS7653887366000001	Office Supplies	3/16/2025	3/20/2025	$	8.68	4	$ 34.73
1013	STAPLS7653887366000001	Office Supplies	3/16/2025	3/20/2025	$	8.68	4	$ 34.73
1014	STAPLS7653887366000001	Office Supplies	3/16/2025	3/20/2025	$	8.68	4	$ 34.73
1015	AMAZON MKTPL*Z74AE2ML0	SUPPLIES	2/5/2025	3/6/2025	$	8.47	29	$ 245.63
1016	AMAZON MKTPL*Z746O3500	SUPPLIES	2/5/2025	3/6/2025	$	8.47	29	$ 245.63
1017	THE HOME DEPOT #4186	Heater Cabinet Switch	3/6/2025	4/16/2025	$	8.46	41	$ 346.86
1018	SUNOCO 0501837900	Kentucky Trip	1/4/2025	2/25/2025	$	8.40	52	$ 436.80
1019	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	8.37	11	$ 92.07
1020	AMAZON MKTPL*VE2X06303	Employee expenses	3/14/2025	3/31/2025	$	8.36	17	$ 142.12
1021	AMAZON MKTPL*Z10W199S0	Supplies	12/18/2024	1/2/2025	$	8.10	15	$ 121.50
1022	STAPLES 00108274	Mark Elias 06-12-25	5/25/2025	6/15/2025	$	7.94	21	$ 166.74
1023	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.91	13	$ 102.83
1024	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.91	13	$ 102.83
1025	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.91	13	$ 102.83
1026	Sam's Club	EK Robbins- Label Maker	3/21/2025	4/3/2025	$	7.90	13	$ 102.70
1027	AMAZON MKTPL*NB7D87RH1	Amazon	5/8/2025	5/12/2025	$	7.19	4	$ 28.76
1028	STAPLS7650766593000002	staples supplies	2/5/2025	3/25/2025	$	6.35	48	$ 304.80
1029	AMAZON MKTPL*NZ2J69QI2	Supplies	5/18/2025	5/28/2025	$	6.31	10	$ 63.10
1030	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	6.28	11	$ 69.05
1031	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1032	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1033	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1034	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1035	STAPLS7653831930000001	Lancaster SC	3/16/2025	4/8/2025	$	5.93	23	$ 136.44
1036	STAPLES 00101386	Daryl Ebersole 5/19/25	5/2/2025	5/28/2025	$	5.29	26	$ 137.54
1037	Dollar Tree	United Way Day at Windsor	10/8/2024	11/21/2024	$	5.09	44	$ 223.74
1038	ADVANCE AUTO PARTS #7861	Richard E Jones II	4/22/2025	4/29/2025	$	5.07	7	$ 35.49
1039	DoubleTree Hotels	EAP Conference Hotel	4/7/2025	4/30/2025	$	5.00	23	$ 115.00
1040	ELERY NAU HARDWARE	Elery Nau	1/6/2025	1/31/2025	$	4.52	25	$ 113.00
1041	AMAZON MKTPL*N650S96J2	Dunlap-Screen protector-material	6/1/2025	6/10/2025	$	4.23	9	$ 38.07
1042	AVENU USLR	Deed Search	5/13/2025	5/23/2025	$	4.00	10	$ 40.00
1043	NORTHEAST PA CIRC	Standard Speaker Subscription	4/29/2025	5/29/2025	$	3.00	30	$ 90.00
1044	AMAZON.COM*NW2LE4NQ2	office supplies - west shore	5/9/2025	5/20/2025	$	2.09	11	$ 23.02
1045	1430 DAILY ITEM	Feb 2025 Expenses	2/12/2025	3/17/2025	$	0.99	33	$ 32.67
1046	APPLE.COM/BILL	Ron Shepherd	1/15/2025	1/21/2025	$	0.99	6	$ 5.94
1047	APPLE.COM/BILL	Ron Shepherd	1/30/2025	2/12/2025	$	0.99	13	$ 12.87
1048	APPLE.COM/BILL	Ron Shepherd	2/28/2025	3/8/2025	$	0.99	8	$ 7.92
1049	APPLE.COM/BILL	Ron Shepherd	3/30/2025	4/5/2025	$	0.99	6	$ 5.94
1050	APPLE.COM/BILL	Ron Shepherd	4/30/2025	5/5/2025	$	0.99	5	$ 4.95
1051	APPLE.COM/BILL	Ron Shepherd	5/30/2025	6/5/2025	$	0.99	6	$ 5.94
1052	AMAZON MKTPLACE PMTS	April	4/7/2025	5/1/2025	$	(11.47)	24	$ (275.28)
1053	APSTYLEBOOK.COM	AP Style Sub 2	4/14/2025	5/2/2025	$	(28.61)	18	$ (514.98)
1054	PAULB LITITZ	PPL Electric Utilities	3/17/2025	3/31/2025	$	(29.67)	14	$ (415.38)
1055	STAPLS7654996834002001	Staples order and return	4/11/2025	4/17/2025	$	(31.36)	6	$ (188.16)
1056	CELLULAR ACCESSORIES FOR	Replacement headset	1/24/2025	1/31/2025	$	(59.70)	7	$ (417.90)
1057	AIA CORPORATION	Team Jackets	4/10/2025	6/2/2025	$	(60.00)	53	$ (3,180.00)
1058	BRIDGETOWER MEDIA	refund	3/6/2025	3/27/2025	$	(99.00)	21	$ (2,079.00)
1059	STAPLES 00106344	Office Supplies Purchase	1/2/2025	2/6/2025	$	(107.04)	35	$ (3,746.40)
1060	AMERICHEM INTERNATIONAL I	Americhem	2/26/2025	3/7/2025	$	(126.95)	9	$ (1,142.55)
1061	CELLULAR ACCESSORIES FOR	Office supplies	1/24/2025	2/5/2025	$	(295.95)	12	$ (3,551.40)
1062	AMERICHEM INTERNATIONAL I	Americhem	2/13/2025	2/27/2025	$	(477.16)	14	$ (6,680.24)

PPL Electric Utilities Corporation
Lag in Payment of Services
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Services	29.59 [1/]
2	OCA Weighted Average Lag for Services	34.23 [2/]

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 31,117,353.79**		**$ 1,065,120,182.05**
	000118426	4/1/2025	4/30/2025	$ 2,278,750.00	29	$ 66,083,750.00
	114278	1/6/2025	2/4/2025	$ 1,898,467.75	29	$ 55,055,564.75
CLEAResult Consulting Inc.	103697	6/7/2024	7/5/2024	$ 1,205,744.16	28	$ 33,760,836.48
	115693	2/4/2025	3/5/2025	$ 1,040,127.94	29	$ 30,163,710.26
	119030	4/4/2025	5/2/2025	$ 990,870.88	28	$ 27,744,384.64
	112571	12/4/2024	1/3/2025	$ 921,384.04	30	$ 27,641,521.20
CLEAResult Consulting Inc.	106320	8/13/2024	9/11/2024	$ 818,204.29	29	$ 23,727,924.41
	3701022325	3/26/2025	4/24/2025	$ 814,911.59	29	$ 23,632,436.11
CMC Energy Services	3701092224	10/29/2024	11/27/2024	$ 812,052.32	29	$ 23,549,517.28
	3701012325	2/24/2025	3/25/2025	$ 757,782.20	29	$ 21,975,683.80
	120497	5/5/2025	6/3/2025	$ 739,216.00	29	$ 21,437,264.00
	3701042025	5/23/2025	6/20/2025	$ 723,321.60	28	$ 20,253,004.80
CLEAResult Consulting Inc.	109730	10/10/2024	11/8/2024	$ 680,906.35	29	$ 19,746,284.15
	3701121624	1/28/2025	2/26/2025	$ 662,734.24	29	$ 19,219,292.96
	3701112024	12/17/2024	1/15/2025	$ 619,248.03	29	$ 17,958,192.87
CMC Energy Services	3701072324	8/28/2024	9/26/2024	$ 618,950.10	29	$ 17,949,552.90
CMC Energy Services	3701082424	10/7/2024	11/5/2024	$ 602,974.29	29	$ 17,486,254.41
CMC Energy Services	3701070124	7/26/2024	8/23/2024	$ 601,579.48	28	$ 16,844,225.44
CLEAResult Consulting Inc.	110915	11/4/2024	12/3/2024	$ 558,680.15	29	$ 16,201,724.35
CLEAResult Consulting Inc.	000103505	6/12/2024	7/11/2024	$ 465,812.34	29	$ 13,508,557.86
CLEAResult Consulting Inc.	107943	9/4/2024	10/3/2024	$ 449,781.00	29	$ 13,043,649.00
	000120507	5/9/2025	6/6/2025	$ 409,755.98	28	$ 11,473,167.44
	117137	3/3/2025	4/1/2025	$ 371,138.35	29	$ 10,763,012.15
	32356334	1/7/2025	3/19/2025	$ 328,930.32	71	$ 23,354,052.72
CLEAResult Consulting Inc.	104835	7/3/2024	8/1/2024	$ 323,459.10	29	$ 9,380,313.90
CLEAResult Consulting Inc.	000108011A	9/12/2024	10/11/2024	$ 256,916.00	29	$ 7,450,564.00
CLEAResult Consulting Inc.	000103506	6/12/2024	7/11/2024	$ 254,421.68	29	$ 7,378,228.72
THE CADMUS GROUP LLC	INV-325146	9/13/2024	11/8/2024	$ 252,700.48	56	$ 14,151,226.88
	000112674	12/10/2024	1/8/2025	$ 247,523.92	29	$ 7,178,193.68
THE CADMUS GROUP LLC	INV-323681	8/15/2024	10/11/2024	$ 243,392.80	57	$ 13,873,389.60
THE CADMUS GROUP LLC	INV-323083	7/15/2024	9/12/2024	$ 241,699.92	59	$ 14,260,295.28
	INV-333412	3/14/2025	5/12/2025	$ 236,271.99	59	$ 13,940,047.41
	000117302	3/11/2025	4/9/2025	$ 227,850.74	29	$ 6,607,671.46
CLEAResult Consulting Inc.	000109377	10/11/2024	11/8/2024	$ 227,332.21	28	$ 6,365,301.88
	000115797	2/10/2025	3/11/2025	$ 224,709.86	29	$ 6,516,585.94
CLEAResult Consulting Inc.	000104837	7/12/2024	8/9/2024	$ 217,965.41	28	$ 6,103,031.48
	32243524	12/29/2024	4/11/2025	$ 217,316.98	103	$ 22,383,648.94
THE CADMUS GROUP LLC	INV-321589	6/14/2024	8/12/2024	$ 215,511.60	59	$ 12,715,184.40
	INV-334731	4/15/2025	6/13/2025	$ 214,018.92	59	$ 12,627,116.28
	763112AA	2/11/2025	3/12/2025	$ 209,150.00	29	$ 6,065,350.00
	000113093	1/1/2025	1/30/2025	$ 198,778.41	29	$ 5,764,573.89
CLEAResult Consulting Inc.	000106476	8/13/2024	9/11/2024	$ 198,461.91	29	$ 5,755,395.39
	INV-331751	2/14/2025	4/14/2025	$ 198,303.86	59	$ 11,699,927.74
	000120506	5/9/2025	6/6/2025	$ 197,864.77	28	$ 5,540,213.56
CLEAResult Consulting Inc.	000111193	11/11/2024	12/18/2024	$ 195,962.25	37	$ 7,250,603.25
	000118705	4/9/2025	5/8/2025	$ 190,094.37	29	$ 5,512,736.73
CLEAResult Consulting Inc.	000106474	8/13/2024	9/11/2024	$ 180,520.07	29	$ 5,235,082.03
CLEAResult Consulting Inc.	000103504	6/12/2024	7/11/2024	$ 180,056.43	29	$ 5,221,636.47
	000114204	1/10/2025	2/7/2025	$ 178,875.34	28	$ 5,008,509.52
CMC Energy Services	4701100124	11/6/2024	12/5/2024	$ 178,746.75	29	$ 5,183,655.75
CLEAResult Consulting Inc.	000109379	10/11/2024	11/8/2024	$ 167,474.46	28	$ 4,689,284.88
	000112673	12/10/2024	1/8/2025	$ 166,405.20	29	$ 4,825,750.80
THE CADMUS GROUP LLC	INV-326610	10/15/2024	12/13/2024	$ 165,097.40	59	$ 9,740,746.60
CLEAResult Consulting Inc.	000108013	9/12/2024	10/11/2024	$ 155,092.22	29	$ 4,497,674.38
CLEAResult Consulting Inc.	000111194	11/11/2024	12/10/2024	$ 151,720.95	29	$ 4,399,907.55
	000115799	2/10/2025	3/11/2025	$ 150,403.64	29	$ 4,361,705.56
	000120508	5/9/2025	6/6/2025	$ 143,668.48	28	$ 4,022,717.44
CLEAResult Consulting Inc.	000104838	7/12/2024	8/9/2024	$ 142,575.42	28	$ 3,992,111.76
THE CADMUS GROUP LLC	INV-320783	5/15/2024	7/12/2024	$ 138,452.20	58	$ 8,030,227.60
EEC PENNSYLVANIA EVALUATIONS	06212024-PPL	6/21/2024	8/15/2024	$ 132,000.00	55	$ 7,260,000.00
EEC PENNSYLVANIA EVALUATIONS	10282024-PPL	10/28/2024	12/26/2024	$ 132,000.00	59	$ 7,788,000.00
	02262025-PPL	2/26/2025	4/25/2025	$ 132,000.00	58	$ 7,656,000.00
	INV-328154	11/15/2024	1/13/2025	$ 125,800.66	59	$ 7,422,238.94
THE CADMUS GROUP LLC	INV-326710	10/15/2024	12/13/2024	$ 117,448.90	59	$ 6,929,485.10
	INV-330341	1/15/2025	3/14/2025	$ 117,324.10	58	$ 6,804,797.80
	000114205	1/10/2025	2/7/2025	$ 116,576.04	28	$ 3,264,129.12
	INV-329272	12/13/2024	2/10/2025	$ 116,189.34	59	$ 6,855,171.06
	000117301	3/11/2025	4/9/2025	$ 110,561.94	29	$ 3,206,296.26
	000118707	4/9/2025	5/8/2025	$ 108,554.48	29	$ 3,148,079.92
	INVUS243351	12/18/2024	1/16/2025	$ 94,320.76	29	$ 2,735,302.04
CLEAResult Consulting Inc.	000110433	11/1/2024	11/27/2024	$ 75,956.16	26	$ 1,974,860.16
THE CADMUS GROUP LLC	INV-325134	9/13/2024	11/8/2024	$ 73,636.63	56	$ 4,123,651.28
	2025-48	11/15/2024	2/6/2025	$ 70,000.00	83	$ 5,810,000.00
	2512012004	3/5/2025	4/3/2025	$ 67,954.48	29	$ 1,970,679.92
	000116121	3/1/2025	3/28/2025	$ 66,444.30	27	$ 1,793,996.10
	INV-328081	11/15/2024	1/13/2025	$ 60,395.00	59	$ 3,563,305.00
LANDIS+GYR TECHNOLOGY INC	90395570	6/25/2024	11/4/2024	$ 56,319.68	132	$ 7,434,197.76
	741363	2/4/2025	2/14/2025	$ 52,099.20	10	$ 520,992.00
UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740610	8/2/2024	8/8/2024	$ 51,386.20	6	$ 308,317.20
UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740774	9/4/2024	9/11/2024	$ 50,491.35	7	$ 353,439.45
	000113170	1/1/2025	1/30/2025	$ 50,000.00	29	$ 1,450,000.00
	709531709	2/11/2025	3/27/2025	$ 50,000.00	44	$ 2,200,000.00
	741896	6/3/2025	6/20/2025	$ 49,542.90	17	$ 842,229.30

96	CGI Technologies and Solutions Inc	US002154251	6/3/2024	8/1/2024	$ 49,041.00	59	$	2,893,419.00
97	CGI Technologies and Solutions Inc	US002161010	9/3/2024	11/1/2024	$ 49,041.00	59	$	2,893,419.00
98		US002167622	12/2/2024	1/30/2025	$ 49,041.00	59	$	2,893,419.00
99		US002175893	3/3/2025	5/1/2025	$ 49,041.00	59	$	2,893,419.00
100		741765	5/5/2025	5/13/2025	$ 48,408.40	8	$	387,267.20
101	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	741029	11/4/2024	11/7/2024	$ 47,596.60	3	$	142,789.80
102		741498	3/4/2025	3/19/2025	$ 47,063.95	15	$	705,959.25
103		741618	4/3/2025	4/10/2025	$ 47,041.55	7	$	329,290.85
104		2503-13	3/21/2025	5/19/2025	$ 46,205.00	59	$	2,726,095.00
105		2503-13A	4/1/2025	5/30/2025	$ 46,205.00	59	$	2,726,095.00
106	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740475	7/3/2024	7/25/2024	$ 45,718.15	22	$	1,005,799.30
107	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740895	10/7/2024	10/24/2024	$ 43,964.00	17	$	747,388.00
108	J.D. Power	INVUS240524R	11/18/2024	12/18/2024	$ 43,871.42	30	$	1,316,142.60
109		2503-10	3/21/2025	5/19/2025	$ 42,231.00	59	$	2,491,629.00
110		INV-329468	12/13/2024	2/10/2025	$ 41,917.50	59	$	2,473,132.50
111		000112631	12/6/2024	1/3/2025	$ 37,978.08	28	$	1,063,386.24
112		000115739	2/7/2025	3/7/2025	$ 37,978.08	28	$	1,063,386.24
113		000117266	3/5/2025	4/3/2025	$ 37,978.08	29	$	1,101,364.32
114		000120451	5/5/2025	6/3/2025	$ 37,978.08	29	$	1,101,364.32
115		741259	1/3/2025	1/30/2025	$ 37,620.10	27	$	1,015,742.70
116	THE NATIONAL THEATRE FOR CHILDREN (NTC)	2973	10/9/2024	10/11/2024	$ 36,720.00	2	$	73,440.00
117	THE NATIONAL THEATRE FOR CHILDREN (NTC)	2977	10/30/2024	11/6/2024	$ 36,720.00	7	$	257,040.00
118	UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	741118	12/4/2024	12/9/2024	$ 36,060.65	5	$	180,303.25
119	THE CADMUS GROUP LLC	INV-323084	7/15/2024	9/12/2024	$ 30,035.47	59	$	1,772,092.73
120	CGI Technologies and Solutions Inc	US002154512	6/5/2024	8/2/2024	$ 29,799.00	58	$	1,728,342.00
121		US002165849	11/6/2024	1/3/2025	$ 28,626.00	58	$	1,660,308.00
122	CGI Technologies and Solutions Inc	US002161213	9/4/2024	11/1/2024	$ 28,594.50	58	$	1,658,481.00
123		2501-15	2/1/2025	4/1/2025	$ 28,506.00	59	$	1,681,854.00
124		2502-13	2/20/2025	4/17/2025	$ 28,505.00	56	$	1,596,280.00
125		2504-14	4/21/2025	6/18/2025	$ 28,505.00	58	$	1,653,290.00
126	BELLOMY RESEARCH/SURVEY PTNRS	2405-23	5/29/2024	7/26/2024	$ 27,927.00	58	$	1,619,766.00
127	BELLOMY RESEARCH/SURVEY PTNRS	2406-32	6/27/2024	8/23/2024	$ 27,927.00	57	$	1,591,839.00
128	BELLOMY RESEARCH/SURVEY PTNRS	2407-11	7/22/2024	9/19/2024	$ 27,927.00	59	$	1,647,693.00
129	BELLOMY RESEARCH/SURVEY PTNRS	2409-21	9/25/2024	11/22/2024	$ 27,927.00	58	$	1,619,766.00
130	BELLOMY RESEARCH/SURVEY PTNRS	2410-27	10/25/2024	12/23/2024	$ 27,927.00	59	$	1,647,693.00
131		2412-30	12/11/2024	2/7/2025	$ 27,927.00	58	$	1,619,766.00
132	BELLOMY RESEARCH/SURVEY PTNRS	2408-15	8/23/2024	10/21/2024	$ 27,926.00	59	$	1,647,634.00
133		2411-16	11/21/2024	1/17/2025	$ 27,926.00	57	$	1,591,782.00
134	CGI Technologies and Solutions Inc	US002159117	8/7/2024	10/4/2024	$ 27,303.00	58	$	1,583,574.00
135	CGI Technologies and Solutions Inc	US002163740	10/9/2024	12/6/2024	$ 27,090.00	58	$	1,571,220.00
136		000115740	2/7/2025	3/7/2025	$ 26,967.78	28	$	755,097.84
137		US002167966	12/4/2024	1/31/2025	$ 26,524.50	58	$	1,538,421.00
138	THE CADMUS GROUP LLC	INV-323682	8/15/2024	10/11/2024	$ 26,438.60	57	$	1,507,000.20
139	CGI Technologies and Solutions Inc	US002156788	7/3/2024	8/30/2024	$ 26,322.00	58	$	1,526,676.00
140		18331644	2/12/2025	5/2/2025	$ 26,182.60	79	$	2,068,425.40
141		18320243A	1/9/2025	4/30/2025	$ 25,730.00	111	$	2,856,030.00
142		US002173009	2/5/2025	4/4/2025	$ 25,335.00	58	$	1,469,430.00
143		US002170386	1/8/2025	3/7/2025	$ 25,170.00	58	$	1,459,860.00
144		709515116	12/18/2024	1/31/2025	$ 25,000.00	44	$	1,100,000.00
145	PINNACLE TECHNICAL RESOURCES INC	229-20240829	9/16/2024	10/15/2024	$ 24,439.84	29	$	708,755.36
146	PINNACLE TECHNICAL RESOURCES INC	229-20241031	11/8/2024	12/6/2024	$ 24,439.84	28	$	684,315.52
147		INV-330255	1/15/2025	3/14/2025	$ 23,443.20	58	$	1,359,705.60
148	CGI Technologies and Solutions Inc	US002152466	5/8/2024	7/5/2024	$ 23,410.50	58	$	1,357,809.00
149		229-20241128	12/12/2024	1/10/2025	$ 23,217.85	29	$	673,317.65
150		229-20250227A	2/27/2025	5/12/2025	$ 23,217.85	74	$	1,718,120.90
151		US002176249	3/5/2025	5/2/2025	$ 22,923.00	58	$	1,329,534.00
152		82-20250501	5/15/2025	6/13/2025	$ 21,867.32	29	$	634,152.28
153		2503-11	3/21/2025	5/29/2025	$ 21,623.50	69	$	1,492,021.50
154		451-20250501	5/14/2025	6/12/2025	$ 21,579.68	29	$	625,810.72
155	Fiscal Technologies	INV - FTI7583	9/30/2024	11/27/2024	$ 19,553.72	58	$	1,134,115.76
156		US002179500	4/9/2025	6/6/2025	$ 19,386.00	58	$	1,124,388.00
157	CLEAResult Consulting Inc.	000103409	6/7/2024	7/5/2024	$ 19,000.00	28	$	532,000.00
158		000119623	4/8/2025	5/7/2025	$ 18,172.42	29	$	527,000.18
159		676	4/18/2025	4/28/2025	$ 17,895.00	10	$	178,950.00
160		82-20250403	4/14/2025	5/20/2025	$ 17,631.10	36	$	634,719.60
161		INV-FTI7611	3/1/2025	4/29/2025	$ 17,566.25	59	$	1,036,408.75
162	ALLIED RESOURCES STAFFING SOLUTIONS	84662	10/18/2024	12/16/2024	$ 17,467.87	59	$	1,030,604.33
163		451-20250403	4/11/2025	5/20/2025	$ 17,403.23	39	$	678,725.97
164		6895	1/14/2024	3/14/2025	$ 15,521.18	425	$	6,596,501.50
165	CLEAResult Consulting Inc.	000104839	7/12/2024	8/9/2024	$ 15,517.00	28	$	434,476.00
166	CLEAResult Consulting Inc.	000106475	8/13/2024	9/11/2024	$ 15,517.00	29	$	449,993.00
167	CLEAResult Consulting Inc.	000108012	9/12/2024	10/11/2024	$ 15,517.00	29	$	449,993.00
168	CLEAResult Consulting Inc.	000111192	11/11/2024	12/10/2024	$ 15,517.00	29	$	449,993.00
169		000112672	12/10/2024	1/8/2025	$ 15,517.00	29	$	449,993.00
170		000114206	1/10/2025	2/7/2025	$ 15,517.00	28	$	434,476.00
171		000115798	2/10/2025	3/11/2025	$ 15,517.00	29	$	449,993.00
172		000117300	3/11/2025	4/9/2025	$ 15,517.00	29	$	449,993.00
173		000118706	4/9/2025	5/8/2025	$ 15,517.00	29	$	449,993.00
174		6942	6/13/2025	6/18/2025	$ 13,701.85	5	$	68,509.25
175	CLEAResult Consulting Inc.	000103410	6/7/2024	7/5/2024	$ 13,329.66	28	$	373,230.48
176		486-20241128	12/12/2024	1/10/2025	$ 13,146.55	29	$	381,249.95
177		205-20250227	3/12/2025	4/14/2025	$ 12,693.15	33	$	418,873.95
178		229-20250403	4/11/2025	5/12/2025	$ 12,219.92	31	$	378,817.52
179		677	4/18/2025	4/28/2025	$ 12,040.00	10	$	120,400.00
180		3252957	1/27/2025	3/27/2025	$ 12,000.00	59	$	708,000.00
181	PINNACLE TECHNICAL RESOURCES INC	213-20240704A	7/4/2024	10/23/2024	$ 8,854.61	111	$	982,861.71
182		213-20241003	11/13/2024	1/3/2025	$ 8,854.46	51	$	451,577.46
183	DEBT NEXT	45461A	6/2/2024	7/31/2024	$ 8,500.00	59	$	501,500.00
184	DEBT NEXT	45548	7/1/2024	8/29/2024	$ 8,500.00	59	$	501,500.00
185	DEBT NEXT	45646	8/1/2024	9/27/2024	$ 8,500.00	57	$	484,500.00
186	DEBT NEXT	45734	9/2/2024	10/31/2024	$ 8,500.00	59	$	501,500.00
187	DEBT NEXT	45830	10/1/2024	11/27/2024	$ 8,500.00	57	$	484,500.00
188	DEBT NEXT	45935	11/1/2024	12/30/2024	$ 8,500.00	59	$	501,500.00
189		46131	1/1/2025	2/28/2025	$ 8,500.00	58	$	493,000.00
190		46032	12/1/2024	1/30/2025	$ 8,500.00	60	$	510,000.00
191		46229	2/1/2025	4/1/2025	$ 8,500.00	59	$	501,500.00
192		46330	3/3/2025	5/1/2025	$ 8,500.00	59	$	501,500.00
193		46513	5/1/2025	6/27/2025	$ 8,500.00	57	$	484,500.00
194		46424	4/1/2025	5/30/2025	$ 8,500.00	59	$	501,500.00
195	THE CADMUS GROUP LLC	INV-321594	6/14/2024	8/12/2024	$ 7,967.40	59	$	470,076.60
196	ENERWISE GLOBAL TECHNOLOGIES INC DBA CPOWER	PPLQI 24/25	10/18/2024	11/27/2024	$ 7,527.01	40	$	301,080.40

197	PINNACLE TECHNICAL RESOURCES INC	213-20240829	9/16/2024	10/23/2024	$ 7,083.69	37	$	262,096.53
198	PINNACLE TECHNICAL RESOURCES INC	213-20240801A	8/1/2024	10/23/2024	$ 7,083.69	83	$	587,946.27
199	EXPERIAN	758226	6/6/2024	8/2/2024	$ 6,620.90	57	$	377,391.30
200	EXPERIAN	758835	7/9/2024	9/6/2024	$ 6,620.90	59	$	390,633.10
201	EXPERIAN	759451	8/6/2024	10/4/2024	$ 6,620.90	59	$	390,633.10
202	EXPERIAN	760044	9/6/2024	11/4/2024	$ 6,620.90	59	$	390,633.10
203	EXPERIAN	760673	10/4/2024	12/2/2024	$ 6,620.90	59	$	390,633.10
204		761262	11/6/2024	1/30/2025	$ 6,620.90	85	$	562,776.50
205		763697	3/13/2025	5/9/2025	$ 6,603.27	57	$	376,386.39
206		764290	4/9/2025	6/6/2025	$ 6,603.27	58	$	382,989.66
207		0281576	4/8/2025	6/6/2025	$ 5,943.00	59	$	350,637.00
208		0281337	4/8/2025	6/6/2025	$ 4,900.00	59	$	289,100.00
209	ENERWISE GLOBAL TECHNOLOGIES INC DBA CPOWER	PPLQ423/24	6/17/2024	7/31/2024	$ 4,517.39	44	$	198,765.16
210	THE CADMUS GROUP LLC	INV-320784	5/15/2024	7/12/2024	$ 4,012.50	58	$	232,725.00
211		205-20241128	12/12/2024	5/7/2025	$ 3,846.41	146	$	561,575.86
212		INV-334738	4/15/2025	6/13/2025	$ 2,101.50	59	$	123,988.50
213		254-20250403	4/14/2025	5/13/2025	$ 2,077.04	29	$	60,234.16
214		000119968	4/25/2025	5/15/2025	$ 1,574.14	20	$	31,482.80
215		3993LISKASSOCIATES	9/4/2024	1/8/2025	$ 510.00	126	$	64,260.00
216		455053	12/1/2024	1/30/2025	$ 117.10	60	$	7,026.00
217	EXPERIAN	446481	10/27/2024	12/24/2024	$ 101.80	58	$	5,904.40
218		6000020699	2/2/2025	4/2/2025	$ 75.81	59	$	4,472.79
219		6000010011	12/29/2024	2/26/2025	$ 30.60	59	$	1,805.40
220		6000035204	3/2/2025	4/30/2025	$ 29.54	59	$	1,742.86
221	EXPERIAN	434983	9/1/2024	10/30/2024	$ 20.06	59	$	1,183.54
222	EXPERIAN	424557	6/2/2024	7/31/2024	$ 12.67	59	$	747.53
223		6000066012	4/27/2025	6/25/2025	$ 9.51	59	$	561.09
224	EXPERIAN	CD2501005956	4/26/2024	8/29/2024	$ 9.50	125	$	1,187.50
225	EXPERIAN	441631	9/29/2024	11/27/2024	$ 8.45	59	$	498.55
226	EXPERIAN	427573	6/30/2024	8/28/2024	$ 6.34	59	$	374.06
227		6000049033	3/30/2025	5/28/2025	$ 6.34	59	$	374.06
228	EXPERIAN	429288	7/28/2024	9/25/2024	$ 5.29	59	$	312.11
229	EXPERIAN	CD2411006303	2/23/2024	9/3/2024	$ 3.17	193	$	611.81

PPL Electric Utilities Corporation
Lag in Payment of Postage
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Postage	(4.72) 1/
2	OCA Weighted Average Lag for Postage	2.29 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 7,819,773.16**		**$ 17,940,516.55**
USPS PO 4135480428	Permit Fees GP055504124-002	7/2/2024	8/1/2024	30.45	30	$ 913.50
DST OUTPUT	RECUR-EUMAIL2324B	7/4/2024	7/3/2024	552,000.00	-1	$ (552,000.00)
USPS PO 4134320427	Permit Fee SLLA GP052203124-008	7/19/2024	8/13/2024	30.45	25	$ 761.25
DST OUTPUT	RECUR-EUMAIL2324B	8/4/2024	8/2/2024	552,000.00	-2	$ (1,104,000.00)
DST OUTPUT	SEPTEMBER2024POSTAGE	9/4/2024	9/11/2024	552,000.00	7	$ 3,864,000.00
DST OUTPUT	RECUR-EUMAIL24Q4	10/2/2024	10/3/2024	650,000.00	1	$ 650,000.00
DST OUTPUT	RECUR-EUMAIL24Q4	11/2/2024	11/1/2024	650,000.00	-1	$ (650,000.00)
DST OUTPUT	RECUR-EUMAIL24Q4	12/2/2024	12/2/2024	650,000.00	0	$ -
DST OUTPUT	Q42024ADDITIONALPOSTAG	12/17/2024	12/19/2024	600,000.00	2	$ 1,200,000.00
USPS PO 4135480428	SLLA Permit Fees & Postage	11/13/2024	12/18/2024	10.45	35	$ 365.75
USPS PO BOXES ONLINE	Annette Cevis 1/6/2025	1/2/2025	1/7/2025	77	5	$ 385.00
USPS PO 4150640345	Annette Cevis 3/13/2025	3/7/2025	3/14/2025	146	7	$ 1,022.00
USPS PO 4122720520	Annette Cevis 5/18/2025	5/13/2025	5/19/2025	146	6	$ 876.00
QUALITROL COMPANY LLC	C.C.C.	4/16/2025	5/27/2025	316.34	41	$ 12,969.94
THE UPS STORE 5937	C.C.C.	1/16/2025	1/31/2025	238.58	15	$ 3,578.70
THE UPS STORE 5937	C.C.C.	1/2/2025	1/31/2025	104.02	29	$ 3,016.58
THE UPS STORE 5937	C.C.C.	4/14/2025	5/5/2025	139.64	21	$ 2,932.44
THE UPS STORE 5937	C.C.C.	5/8/2025	6/17/2025	139.64	40	$ 5,585.60
THE UPS STORE 5167	SEL-487V Manufacturer Repair	5/16/2025	6/3/2025	423.68	18	$ 7,626.24
THE UPS STORE 5003	Bender Personal Items	2/27/2025	3/6/2025	178.19	7	$ 1,247.33
USPS PO 4111600407	Service Center Supplies	2/13/2025	3/6/2025	9.35	21	$ 196.35
USPS PO 4111600407	Fast Track Seal Delivery	4/11/2025	4/17/2025	6.1	6	$ 36.60
USPS PO 4111600407	Fast Track Seal Delivery	4/10/2025	4/17/2025	9.35	7	$ 65.45
USPS PO 4111600407	Fast Track Meter Seals-Central	4/29/2025	5/23/2025	10.71	24	$ 257.04
USPS PO 4111600407	Fast Track Meter Seals-Central	5/16/2025	5/23/2025	25.1	7	$ 175.70
THE UPS STORE 7496	Bartonsville ETM Repair Postage	2/12/2025	2/25/2025	14.14	13	$ 183.82
THE UPS STORE 3853	Battery monitor Return	2/20/2025	3/6/2025	40.83	14	$ 571.62
THE UPS STORE 3853	Engleside Switch	3/6/2025	3/10/2025	16.59	4	$ 66.36
USPS PO 4101290951	BRM Permit Fee	1/3/2025	3/20/2025	350	76	$ 26,600.00
USPS PO 4162960169	Postage	4/3/2025	4/14/2025	30.67	11	$ 337.37
THE UPS STORE 5937	Postage to ship emergent oil	1/17/2025	1/24/2025	63.74000001	7	$ 446.18
THE UPS STORE 5937	Postage to ship emergent oil	1/17/2025	1/24/2025	63.73999999	7	$ 446.18
THE UPS STORE 5937	Postage to ship emergent oil	1/17/2025	1/24/2025	63.73999999	7	$ 446.18
FEDEX880057188981	FEDEX to ship circuit board	4/5/2025	4/25/2025	17.54	20	$ 350.80
THE UPS STORE 5937	Postage to ship oil samples	4/21/2025	4/28/2025	158.09	7	$ 1,106.63
THE UPS STORE 5937	Postage to oil, Lawnton sub	5/7/2025	5/28/2025	140.24	21	$ 2,945.04
THE UPS STORE 5937	Postage to ship oil- Donnerville	5/8/2025	5/28/2025	202.9	20	$ 4,058.00
THE UPS STORE 4517	Postage to ship oil, Heidelburg	5/13/2025	5/28/2025	168.93	15	$ 2,533.95
THE UPS STORE 4803	Postage to ship oil,Saucon Park	5/20/2025	5/28/2025	178.52	8	$ 1,428.16
THE UPS STORE 5937	Postage to ship oil	5/21/2025	5/28/2025	44.88	7	$ 314.16
USPS PO 4110080962	Horowski_CCreport01212025	1/7/2025	2/3/2025	10.45	27	$ 282.15
FEDEX287070491742	CC Charges_MarApr_Horowski	4/2/2025	4/15/2025	206.09	13	$ 2,679.17
FEDEX940982068086	CC Charges_MarApr_Horowski	4/1/2025	4/15/2025	14.3	14	$ 200.20
USPS PO 4162560168	Horowski_CCreport_April25	4/23/2025	5/7/2025	10.1	14	$ 141.40
United States Postal Service	Postage	1/10/2025	1/14/2025	7.8	4	$ 31.20
United States Postal Service	Postage	2/3/2025	2/5/2025	14.95	2	$ 29.90
United States Postal Service	Postage	3/13/2025	3/21/2025	9.75	8	$ 78.00
United States Postal Service	Postage	3/24/2025	4/2/2025	76.25	9	$ 686.25
United States Postal Service	Postage	4/4/2025	4/7/2025	18.2	3	$ 54.60
United States Postal Service	Postage	5/5/2025	5/6/2025	17.55	1	$ 17.55
United States Postal Service	Postage	6/27/2025	6/30/2025	97.7	3	$ 293.10
USPS PO 4185280187	Go Beyond Mailing	4/15/2025	4/21/2025	73	6	$ 438.00
USPS.COM CLICKNSHIP	Postage	4/24/2025	4/28/2025	4.14	4	$ 16.56
USPS PO 4192670782	USPS	2/19/2025	2/24/2025	14.6	5	$ 73.00
US POSTAL SERVICE	Jeff Wheadon Certified Mail	2/21/2025	4/30/2025	8.46	68	$ 575.28
USPS	Postage	1/16/2025	1/17/2025	8.45	1	$ 8.45
USPS	Postage	1/8/2025	1/17/2025	11.7	9	$ 105.30
USPS	Postage	2/3/2025	2/10/2025	34.45	7	$ 241.15
USPS	Postage	2/3/2025	2/10/2025	73	7	$ 511.00
USPS	Postage	1/29/2025	2/10/2025	5.85	12	$ 70.20
USPS	Postage	1/27/2025	2/10/2025	9.75	14	$ 136.50
USPS	Postage	5/7/2025	5/15/2025	15.6	8	$ 124.80
Usps	Postage	5/2/2025	5/15/2025	15.6	13	$ 202.80
Usps	Postage	5/2/2025	5/15/2025	73	13	$ 949.00
Usps	Postage	4/11/2025	5/15/2025	14.3	34	$ 486.20
Usps	Postage	5/14/2025	5/15/2025	7.8	1	$ 7.80
FEDEX772004014250	Transportation Expenses	2/18/2025	2/25/2025	12.94	7	$ 90.58
FEDEX772003782224	Transportation Expenses	2/18/2025	2/25/2025	14.58	7	$ 102.06
FEDEX772358937493	Transportation Expenses	3/8/2025	4/3/2025	14.58	26	$ 379.08
FEDEX880048515217	Transportation Expenses	4/8/2025	4/30/2025	14.58	22	$ 320.76
FEDEX 00011007	Transportation Expenses	6/3/2025	6/24/2025	103.79	21	$ 2,179.59
USPS PO 4184640262	Various Tier II Invoices - #1	3/27/2025	4/7/2025	2.31	11	$ 25.41
United States Postal Service	Transmission Mailers	1/27/2025	2/18/2025	17.94	22	$ 394.68
United States Postal Service	Transmission Mailers	2/3/2025	2/18/2025	63.48	15	$ 952.20
United States Postal Service	Transmission Mailers	2/4/2025	2/18/2025	46.92	14	$ 656.88
United States Postal Service	Transmission Mailers	2/14/2025	2/18/2025	63.48	4	$ 253.92
United States Postal Service	Transmission Mailers	2/21/2025	2/27/2025	62.1	6	$ 372.60
United States Postal Service	Transmission Mailers	2/28/2025	3/14/2025	4.14	14	$ 57.96
United States Postal Service	Transmission Mailers	3/14/2025	3/24/2025	42.78	10	$ 427.80
United States Postal Service	Transmission Mailers	4/4/2025	4/14/2025	110.57	10	$ 1,105.70
United States Postal Service	Transmission Mailers	4/18/2025	4/28/2025	20.7	10	$ 207.00
United States Postal Service	Transmission Mailers	5/2/2025	5/27/2025	25.98	25	$ 649.50
United States Postal Service	Transmission Mailers	5/9/2025	5/27/2025	77.28	18	$ 1,391.04
United States Postal Service	Transmission Mailers	5/23/2025	5/30/2025	5.52	7	$ 38.64
USPS PO 4107320815	USPS	2/5/2025	2/11/2025	16.37	6	$ 98.22

98	USPS PO 4155600754	USPS	1/29/2025	2/7/2025	2.31	9	$	20.79
99	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	7.504	6	$	45.02
100	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	22.512	6	$	135.07
101	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	22.512	6	$	135.07
102	USPS PO 4155600754	USPS	3/25/2025	3/31/2025	22.512	6	$	135.07
103	USPS PO 4155600754	USPS	5/6/2025	5/12/2025	18.25	6	$	109.50
104	USPS PO 4155600754	USPS	5/6/2025	5/12/2025	54.75	6	$	328.50
105	USPS PO 4153720337	Safety Book Dispersion	1/24/2025	2/5/2025	48.24	12	$	578.88
106	THE UPS STORE 7216	UPS store	1/16/2025	1/24/2025	120.88	8	$	967.04
107	USPS PO 4153280057	Sweigart - January Expense	1/24/2025	2/3/2025	14.65	10	$	146.50
108	USPS PO 4110080962	Sweigart expense	3/27/2025	6/30/2025	20.2	95	$	1,919.00
109	United States Postal Service	mailing	1/7/2025	1/24/2025	111.6	17	$	1,897.20
110	United States Postal Service	mailing	2/4/2025	2/10/2025	52.74	6	$	316.44
111	United States Postal Service	mailing	1/28/2025	2/10/2025	93.76	13	$	1,218.88
112	United States Postal Service	mailing	3/6/2025	3/31/2025	28.74	25	$	718.50
113	United States Postal Service	mailing	3/21/2025	3/31/2025	15.18	10	$	151.80
114	United States Postal Service	Mailing	5/9/2025	5/22/2025	74.52	13	$	968.76
115	USPS PO 4114120411	Postage	1/14/2025	2/26/2025	9.9	43	$	425.70
116	USPS PO 4114120411	Postage	1/17/2025	2/26/2025	10.45	40	$	418.00
117	United States Postal Service	Certificate of Mailing	1/21/2025	5/15/2025	5.52	114	$	629.28
118	US Postal Service	Certificate of Mailing	1/28/2025	5/15/2025	4.14	107	$	442.98
119	US Postal Service	Certificate of Mailing	2/27/2025	5/15/2025	2.93	77	$	225.61
120	US Postal Service	Certificate of Mailing	3/13/2025	5/15/2025	2.93	63	$	184.59
121	US Postal Service	Certificate of Mailing	4/16/2025	5/15/2025	8.28	29	$	240.12
122	United States Postal Service	Certificate of Mailing	5/5/2025	5/19/2025	4.14	14	$	57.96
123	US Postal Service	Certificate of Mailing	5/14/2025	5/19/2025	4.14	5	$	20.70
124	USPS PO 4159200445	GP SLLA SUNB-LOCK SEG 1	1/15/2025	4/7/2025	22.49	82	$	1,844.18
125	PITNEY BOWES LEASING-S	Scranton Pitney Bowes Lease	3/10/2025	5/28/2025	282.25	79	$	22,297.75
126	USPS PO 4166900346	postage/lunch	3/7/2025	6/2/2025	16.65	87	$	1,448.55
127		RECUR-EUMAIL25	1/4/2025	1/30/2025	600000	26	$	15,600,000.00
128		RECUR-EUMAIL25	2/4/2025	2/4/2025	600000	0	$	-
129		RECUR-EUMAIL25	3/4/2025	3/4/2025	600000	0	$	-
130		RECUR-EUMAIL25	4/4/2025	4/4/2025	600000	0	$	-
131		RECUR-EUMAIL25	5/4/2025	5/2/2025	600000	-2	$	(1,200,000.00)
132		RECUR-EUMAIL25	6/4/2025	6/4/2025	600000	0	$	-
133		UNITED05302025	5/30/2025	5/29/2025	7500	-1	$	(7,500.00)

PPL Electric Utilities Corporation
Lag in Payment of Telephone & Leased Wires
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Telephone & Leased Wires	33.82 1/
2	OCA Weighted Average Lag for Telephone & Leased Wires	38.70 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**$ 41,467,248.51**		**$ 1,604,644,522.79**
AT&T Mobility-CC	QBH102024	11/4/2024	12/2/2024	$ 2,747,456.88	28	$ 76,928,792.64
AT&T Mobility-CC	QBH092024	10/4/2024	11/1/2024	$ 2,665,388.32	28	$ 74,630,872.96
	QBH012025	2/4/2025	2/28/2025	$ 2,279,997.84	24	$ 54,719,948.16
	QBH122024	1/4/2025	1/31/2025	$ 2,546,475.57	27	$ 68,754,840.39
	QBH112024	12/4/2024	1/2/2025	$ 2,697,683.82	29	$ 78,232,830.78
AT&T Mobility-CC	QBH082024	9/4/2024	10/15/2024	$ 3,794,697.60	41	$ 155,582,601.60
AT&T Mobility-CC	QBH072024	8/4/2024	10/15/2024	$ 6,475,158.00	72	$ 466,211,376.00
AT&T Mobility-CC	QBH062024	7/4/2024	8/2/2024	$ 2,574,758.04	29	$ 74,667,983.16
	QBH042025	5/4/2025	5/23/2025	$ 1,648,168.87	19	$ 31,315,208.53
AT&T Mobility-CC	QBH052024	6/4/2024	7/2/2024	$ 2,427,199.32	28	$ 67,961,580.96
	QBH032025	4/4/2025	5/9/2025	$ 2,987,888.05	35	$ 104,576,081.75
	QBH022025	3/4/2025	4/11/2025	$ 3,209,388.04	38	$ 121,956,745.52
	6106816552	2/23/2025	4/10/2025	$ 453,354.38	46	$ 20,854,301.48
	9979506054	11/23/2024	1/6/2025	$ 432,747.92	44	$ 19,040,908.48
	6104364492	1/23/2025	3/7/2025	$ 418,903.42	43	$ 18,012,847.06
VERIZON WIRELESS	9977075358	10/23/2024	12/6/2024	$ 426,302.80	44	$ 18,757,323.20
	6101926342	12/23/2024	2/5/2025	$ 425,802.08	44	$ 18,735,291.52
VERIZON WIRELESS	9974638830	9/23/2024	11/6/2024	$ 424,373.40	44	$ 18,672,429.60
	6111798300A	4/23/2025	6/6/2025	$ 423,250.08	44	$ 18,623,003.52
VERIZON WIRELESS	997229033	8/23/2024	10/4/2024	$ 402,664.92	42	$ 16,911,926.64
VERIZON WIRELESS	9969856250	7/23/2024	9/6/2024	$ 424,702.80	45	$ 19,111,626.00
VERIZON WIRELESS	9964949381	5/24/2024	7/5/2024	$ 386,652.00	42	$ 16,239,384.00
VERIZON WIRELESS	9967398417A	6/23/2024	8/6/2024	$ 404,975.12	44	$ 17,818,905.28
	6109304342	3/23/2025	5/9/2025	$ 425,402.64	47	$ 19,993,924.08
LOWER ALLEN TOWNSHIP	ACCT6000250-03RDQ2024	7/1/2024	7/16/2024	$ 37,905.00	15	$ 568,575.00
LOWER ALLEN TOWNSHIP	ACCT6000250-04THQ2024	10/1/2024	10/17/2024	$ 40,432.00	16	$ 646,912.00
	ACCT6000250-01STQ2025	1/1/2025	1/22/2025	$ 53,067.00	21	$ 1,114,407.00
	ACCT6000250-02NDQ2025	4/1/2025	4/15/2025	$ 35,378.00	14	$ 495,292.00
AT&T Mobility-CC	TCG2405/215023537A	6/9/2024	7/8/2024	$ 54,544.94	29	$ 1,581,803.26
Silver Spring Township	ACCT31709-0JULY2024	6/30/2024	7/11/2024	$ 9,424.80	11	$ 103,672.80
Silver Spring Township	ACCT31709-0AUG2024	7/31/2024	8/14/2024	$ 11,995.20	14	$ 167,932.80
Silver Spring Township	ACCT31709-0SEPT2024	9/1/2024	9/12/2024	$ 9,424.80	11	$ 103,672.80
Silver Spring Township	ACCT31709-0OCT2024	9/30/2024	10/15/2024	$ 12,852.00	15	$ 192,780.00
Silver Spring Township	ACCT31709-0NOV2024	11/1/2024	11/12/2024	$ 9,424.80	11	$ 103,672.80
Silver Spring Township	ACCT31709-0DEC2024	12/1/2024	12/17/2024	$ 13,708.80	16	$ 219,340.80
	ACCT31709-0JAN2025	1/1/2025	1/14/2025	$ 11,138.40	13	$ 144,799.20
	ACCT31709-0FEB2025	2/1/2025	2/14/2025	$ 11,138.40	13	$ 144,799.20
	ACCT31709-0MARCH2025	3/1/2025	3/19/2025	$ 15,422.40	18	$ 277,603.20
	ACCT31709-0APR2025	4/1/2025	4/15/2025	$ 11,995.20	14	$ 167,932.80
	ACCT31709-0MAY2025	5/1/2025	5/7/2025	$ 5,140.80	6	$ 30,844.80
	ACCT31709-0JUNE2025	6/1/2025	6/11/2025	$ 8,568.00	10	$ 85,680.00
LOWER ALLEN TOWNSHIP	ACCT6001330-03RDQ2024	7/1/2024	7/16/2024	$ 1,995.00	15	$ 29,925.00
LOWER ALLEN TOWNSHIP	ACCT6001330-04THQ2024	10/1/2024	10/17/2024	$ 2,128.00	16	$ 34,048.00
	ACCT6001330-01STQ2025	1/1/2025	1/22/2025	$ 2,793.00	21	$ 58,653.00
	ACCT6001330-02NDQ2025	4/1/2025	4/15/2025	$ 1,862.00	14	$ 26,068.00
AMAZON MKTPL*N65400NS0	Phone holder's	6/3/2025	6/9/2025	$ 571.80	6	$ 3,430.80
AMAZON MKTPL*N68SR5N20	Phone holder's	6/3/2025	6/9/2025	$ 571.80	6	$ 3,430.80
AMAZON MKTPL*N69H10NA0	Phone holder's	6/3/2025	6/9/2025	$ 571.80	6	$ 3,430.80
AMAZON MKTPL*N655P7AH1	Phone holder's	6/2/2025	6/9/2025	$ 548.66	7	$ 3,840.62
LOWER ALLEN TOWNSHIP	ACCT6000230-03RDQ2024	7/1/2024	7/16/2024	$ 285.00	15	$ 4,275.00
LOWER ALLEN TOWNSHIP	ACCT6000230-04THQ2024	10/1/2024	10/17/2024	$ 304.00	16	$ 4,864.00
	ACCT6000230-01STQ2025	1/1/2025	1/22/2025	$ 399.00	21	$ 8,379.00
	ACCT6000230-02NDQ2025	4/1/2025	4/15/2025	$ 266.00	14	$ 3,724.00

PPL Electric Utilities Corporation
Lag in Payment of Rents
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Rents	16.56 1/
2	OCA Weighted Average Lag for Rents	27.04 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**2,709,813.71**		**$ 73,280,062.39**
	RENT-MARCH2025	3/11/2025	3/14/2025	$ 226,758.00	3	$ 680,274.00
	RENT-APRIL2025	3/24/2025	3/25/2025	$ 226,758.00	1	$ 226,758.00
	RENT-MAY2025	4/21/2025	4/22/2025	$ 226,758.00	1	$ 226,758.00
	RENT-JUNE2025	5/20/2025	5/21/2025	$ 226,758.00	1	$ 226,758.00
	RENT-JULY2025	6/23/2025	6/24/2025	$ 226,758.00	1	$ 226,758.00
ALLENTOWN PARKING AUTHORITY	10079-AUGUSTRENT	7/15/2024	7/15/2024	$ 143,500.00	0	$ -
ALLENTOWN PARKING AUTHORITY	10174-SEPTRENT	8/6/2024	8/7/2024	$ 143,500.00	1	$ 143,500.00
ALLENTOWN PARKING AUTHORITY	10283-OCTOBERRENT	9/1/2024	9/5/2024	$ 143,500.00	4	$ 574,000.00
	1803144809	12/2/2024	2/7/2025	$ 98,735.10	67	$ 6,615,251.70
	RMC022425	2/24/2025	6/11/2025	$ 80,237.18	107	$ 8,585,378.26
RAILROAD MANAGEMENT COMPANY IV LLC	RMC062724	7/1/2024	8/6/2024	$ 58,563.16	36	$ 2,108,273.76
	012525	12/1/2024	1/14/2025	$ 46,968.33	44	$ 2,066,606.52
SEPTA	142996	6/9/2024	8/2/2024	$ 40,629.41	54	$ 2,193,988.14
	022521	1/1/2025	1/31/2025	$ 32,835.29	30	$ 985,058.70
READING & NORTHERN REAL ESTATE COMPANY	082413	7/1/2024	8/2/2024	$ 29,341.94	32	$ 938,942.08
PA DEPT OF ENVIRONMENTAL PROTECTION	1803080840	7/1/2024	8/5/2024	$ 12,000.00	35	$ 420,000.00
	A6811502	4/11/2025	5/9/2025	$ 11,146.00	28	$ 312,088.00
Commonwealth of Pennsylvania DCNR	1803120178	10/2/2024	12/4/2024	$ 10,500.00	63	$ 661,500.00
	243675925-001	2/4/2025	3/5/2025	$ 9,607.92	29	$ 278,629.68
PA DEPARTMENT OF TRANSPORTATION	780011802410O1BR	10/1/2024	10/21/2024	$ 8,201.93	20	$ 164,038.60
	DLS2251079.1	11/1/2024	2/10/2025	$ 8,200.00	101	$ 828,200.00
	1803156002	1/2/2025	2/11/2025	$ 7,500.00	40	$ 300,000.00
	1803112484	12/4/2024	2/27/2025	$ 7,500.00	85	$ 637,500.00
PENNSYLVANIA NORTHEAST REGIONAL RAILROAD AUTHORITY	9376	6/24/2024	12/4/2024	$ 6,789.21	163	$ 1,106,641.23
READING & NORTHERN REAL ESTATE COMPANY	102414	9/1/2024	10/2/2024	$ 6,712.61	31	$ 208,090.91
	8000048751	5/1/2025	5/19/2025	$ 6,250.13	18	$ 112,502.34
NRPC AMTRAK	8000050604	5/1/2024	12/4/2024	$ 6,052.28	217	$ 1,313,344.76
	1803156051	1/1/2025	2/11/2025	$ 6,000.00	41	$ 246,000.00
	9312320978	3/18/2025	4/16/2025	$ 5,905.91	29	$ 171,271.39
NRPC AMTRAK	8000050353	5/1/2024	12/4/2024	$ 4,947.56	217	$ 1,073,620.52
	A6526506	4/11/2025	5/9/2025	$ 4,944.00	28	$ 138,432.00
	A6526507	4/11/2025	5/9/2025	$ 4,944.00	28	$ 138,432.00
	A6526508	4/11/2025	5/9/2025	$ 4,944.00	28	$ 138,432.00
	A6526509	4/25/2025	5/23/2025	$ 4,944.00	28	$ 138,432.00
UNITED RENTALS-PPL - Lancaster, PA	176072849-065	11/13/2019	9/13/2024	$ 4,821.54	1766	$ 8,514,839.64
UNITED RENTALS-PPL - Lancaster, PA	176072849 066	9/28/2024	10/25/2024	$ 4,821.54	27	$ 130,181.58
	176072849-071	2/15/2025	3/14/2025	$ 4,821.54	27	$ 130,181.58
	176072849-072	3/15/2025	4/11/2025	$ 4,821.54	27	$ 130,181.58
	176072849-073	4/12/2025	5/9/2025	$ 4,821.54	27	$ 130,181.58
	176072849-074	5/10/2025	6/6/2025	$ 4,821.54	27	$ 130,181.58
PA DEPT OF ENVIRONMENTAL PROTECTION	1803080766	7/1/2024	8/5/2024	$ 4,500.00	35	$ 157,500.00
HERC RENTALS	Herc Rentals Nov/Dec 2024	2/18/2025	2/24/2025	$ 4,475.94	6	$ 26,855.64
UNITED RENTALS-PPL - Lancaster, PA	176072849-061	5/11/2024	9/6/2024	$ 4,292.16	118	$ 506,474.88
UNITED RENTALS-PPL - Lancaster, PA	176072849-062	6/8/2024	9/10/2024	$ 4,292.16	94	$ 403,463.04
UNITED RENTALS-PPL - Lancaster, PA	176072849-064	8/3/2024	9/10/2024	$ 4,292.16	38	$ 163,102.08
UNITED RENTALS-PPL - Lancaster, PA	176072849-063	7/6/2024	11/4/2024	$ 4,292.16	121	$ 519,351.36
	A7120001	4/14/2025	5/13/2025	$ 4,195.60	29	$ 121,672.40
	A7120201	2/3/2025	4/9/2025	$ 4,120.00	65	$ 267,800.00
	243883780-001	2/4/2025	3/5/2025	$ 4,045.44	29	$ 117,317.76
	245969653-001	3/25/2025	4/23/2025	$ 4,045.44	29	$ 117,317.76
	A7120002	4/11/2025	5/9/2025	$ 4,035.60	28	$ 112,996.80
	A7120003	4/11/2025	5/9/2025	$ 4,035.60	28	$ 112,996.80
	A7120004	5/5/2025	6/3/2025	$ 4,035.60	29	$ 117,032.40
	A7359002	5/19/2025	6/17/2025	$ 4,035.60	29	$ 117,032.40
	32523	2/1/2025	2/28/2025	$ 4,008.64	27	$ 108,233.28
	247890388-001	5/28/2025	6/26/2025	$ 4,005.50	29	$ 116,159.50
	A7120202	4/11/2025	5/9/2025	$ 3,960.00	28	$ 110,880.00
	A7120203	4/11/2025	5/9/2025	$ 3,960.00	28	$ 110,880.00
	A7120204	5/5/2025	6/3/2025	$ 3,960.00	29	$ 114,840.00
STRAWBERRY SQUARE ASSOCIATES	RECUR_HARRISBURNRENT25	11/22/2024	11/22/2024	$ 3,912.50	0	$ -
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT25	12/22/2024	12/20/2024	$ 3,912.50	-2	$ (7,825.00)
	RECUR-HARRISBURGRENT25	1/22/2025	1/22/2025	$ 3,912.50	0	$ -
	RECUR-HARRISBURGRENT25	2/22/2025	2/21/2025	$ 3,912.50	-1	$ (3,912.50)
	RECUR-HARRISBURGRENT25	3/22/2025	3/21/2025	$ 3,912.50	-1	$ (3,912.50)
	RECUR-HARRISBURGRENT25	4/22/2025	4/22/2025	$ 3,912.50	0	$ -
	RECUR-HARRISBURGRENT25	5/22/2025	5/22/2025	$ 3,912.50	0	$ -
	RECUR-HARRISBURGRENT25	6/22/2025	6/20/2025	$ 3,912.50	-2	$ (7,825.00)
Cleveland Brothers Equipment Co., Inc.	A6732901	10/29/2024	12/6/2024	$ 3,842.00	38	$ 145,996.00
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	7/18/2024	7/17/2024	$ 3,833.33	-1	$ (3,833.33)
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	8/18/2024	8/15/2024	$ 3,833.33	-3	$ (11,499.99)
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	9/18/2024	9/17/2024	$ 3,833.33	-1	$ (3,833.33)
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	10/18/2024	10/17/2024	$ 3,833.33	-1	$ (3,833.33)
HERC RENTALS	12954502-30 man lift rental	2/25/2025	3/25/2025	$ 3,807.17	28	$ 106,600.76
	A7133901	4/14/2025	5/13/2025	$ 3,616.00	29	$ 104,864.00
PENNSYLVANIA NORTHEAST REGIONAL RAILROAD AUTHORITY	9390	7/24/2024	8/5/2024	$ 3,611.23	12	$ 43,334.76
	DLS2251109.1	3/11/2025	4/30/2025	$ 3,600.00	50	$ 180,000.00
HERC RENTALS INC	34931924-001	9/16/2024	11/14/2024	$ 3,528.61	59	$ 208,187.99
	A7133902	4/11/2025	5/9/2025	$ 3,456.00	28	$ 96,768.00
	A7133903	4/11/2025	5/9/2025	$ 3,456.00	28	$ 96,768.00
Cleveland Brothers Equipment Company, INC.	A3630705	12/7/2022	7/9/2024	$ 3,448.00	580	$ 1,999,840.00
SWB - ADMAR	Rental	2/3/2025	3/12/2025	$ 3,393.70	37	$ 125,566.90
SWB - ADMAR	Rental	1/6/2025	3/12/2025	$ 3,393.70	65	$ 220,590.50
STEPHENSON EQUIPMENT - H	Boom Truck Rental	4/10/2025	4/22/2025	$ 3,392.00	12	$ 40,704.00
	A6643501	1/7/2025	1/22/2025	$ 3,368.00	15	$ 50,520.00
	35178986-001	1/17/2025	3/17/2025	$ 3,337.56	59	$ 196,916.04

98	Cleveland Brothers Equipment Company, INC.	A3630704	11/8/2022	7/9/2024	$ 3,300.00	609	$	2,009,700.00
99	Cleveland Brothers Equipment Company, INC.	A3630703A	10/10/2022	7/22/2024	$ 3,300.00	651	$	2,148,300.00
100	Cleveland Brothers Equipment Company, INC.	A3630702A	8/5/2024	10/3/2024	$ 3,300.00	59	$	194,700.00
101	Commonwealth of Pennsylvania DCNR	1803121754	10/8/2024	12/4/2024	$ 3,210.00	57	$	182,970.00
102		8000048531	5/1/2025	5/19/2025	$ 3,140.69	18	$	56,532.42
103	HERC RENTALS	Equipment Rentals	1/10/2025	1/22/2025	$ 3,107.24	12	$	37,286.88
104		9450	1/13/2025	4/10/2025	$ 3,033.00	87	$	263,871.00
105	HERC RENTALS	13853571 manlift rental	3/25/2025	4/3/2025	$ 2,971.73	9	$	26,745.57
106	EAST PENN RAILROAD LLC	EP2250526	1/1/2025	12/31/2024	$ 2,971.41	-1	$	(2,971.41)
107		A7121901	2/3/2025	4/9/2025	$ 2,880.00	65	$	187,200.00
108	SWB - ADMAR	Rentals	3/3/2025	5/5/2025	$ 2,863.80	63	$	180,419.40
109	HERC RENTALS INC	34971714-001	10/16/2024	12/13/2024	$ 2,795.52	58	$	162,140.16
110		35178986-002	1/29/2025	4/8/2025	$ 2,790.00	69	$	192,510.00
111	HERC RENTALS	Equipment Rentals	1/10/2025	1/22/2025	$ 2,787.44	12	$	33,449.28
112	UNITED RENTALS-PPL - Lancaster, PA	234802515-005	9/14/2024	10/11/2024	$ 2,734.26	27	$	73,825.02
113	UNITED RENTALS-PPL - Lancaster, PA	234802515-006	10/12/2024	11/8/2024	$ 2,734.26	27	$	73,825.02
114	UNITED RENTALS-PPL - Lancaster, PA	234802515-007	11/9/2024	12/6/2024	$ 2,734.26	27	$	73,825.02
115		234802515-008	12/7/2024	1/3/2025	$ 2,734.26	27	$	73,825.02
116		35293866-001	3/14/2025	5/12/2025	$ 2,720.26	59	$	160,495.34
117		A7121902	4/11/2025	5/9/2025	$ 2,720.00	28	$	76,160.00
118		A7121903	4/11/2025	5/9/2025	$ 2,720.00	28	$	76,160.00
119		A7121904	5/5/2025	6/3/2025	$ 2,720.00	29	$	78,880.00
120	UNITED RENTALS	Lift rental HARSC	2/20/2025	3/12/2025	$ 2,703.18	20	$	54,063.60
121	UNITED RENTALS-PPL - Lancaster, PA	240290119-001	11/9/2024	12/6/2024	$ 2,609.30	27	$	70,451.10
122	PENNSYLVANIA NORTHEAST REGIONAL RAILROAD AUTHORITY	9421	10/11/2024	12/4/2024	$ 2,601.12	54	$	140,460.48
123		A7424301	4/25/2025	5/23/2025	$ 2,592.00	28	$	72,576.00
124	HERC RENTALS	Equipment Rentals	12/12/2024	1/2/2025	$ 2,590.27	21	$	54,395.67
125		234802515-009	1/6/2025	2/4/2025	$ 2,547.28	29	$	73,871.12
126		35261717-001	2/12/2025	4/11/2025	$ 2,511.00	58	$	145,638.00
127	HERC RENTALS INC	34956197- 001	10/4/2024	12/2/2024	$ 2,509.83	59	$	148,079.97
128	UNITED RENTALS-PPL - Lancaster, PA	231924768-003	6/7/2024	7/5/2024	$ 2,489.82	28	$	69,714.96
129	UNITED RENTALS-PPL - Lancaster, PA	231924768-004	7/5/2024	8/2/2024	$ 2,489.82	28	$	69,714.96
130	UNITED RENTALS-PPL - Lancaster, PA	231924768-005	8/2/2024	8/30/2024	$ 2,489.82	28	$	69,714.96
131	UNITED RENTALS-PPL - Lancaster, PA	231924768-006	8/30/2024	9/27/2024	$ 2,489.82	28	$	69,714.96
132		A7134001	2/3/2025	4/9/2025	$ 2,480.00	65	$	161,200.00
133	HERC RENTALS INC	34757205-001	7/12/2024	9/9/2024	$ 2,468.02	59	$	145,613.18
134		A7358902	5/19/2025	6/17/2025	$ 2,432.00	29	$	70,528.00
135		35454929-001	4/30/2025	6/27/2025	$ 2,409.35	58	$	139,742.30
136		A6820201A	1/16/2025	4/14/2025	$ 2,377.00	88	$	209,176.00
137	Commonwealth of Pennsylvania DCNR	1803134265	11/2/2024	12/16/2024	$ 2,376.00	44	$	104,544.00
138		9458	1/22/2025	2/12/2025	$ 2,370.10	21	$	49,772.10
139		35155154-001	12/18/2024	2/14/2025	$ 2,333.86	58	$	135,363.88
140	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080736	7/1/2024	8/5/2024	$ 2,250.00	35	$	78,750.00
141	UNITED RENTALS-PPL - Lancaster, PA	241415548-001	11/15/2024	12/13/2024	$ 2,235.76	28	$	62,601.28
142		240290119-002	12/7/2024	1/3/2025	$ 2,208.30	27	$	59,624.10
143		240290119-003	1/4/2025	1/31/2025	$ 2,208.30	27	$	59,624.10
144		240290119-004	2/1/2025	2/28/2025	$ 2,208.30	27	$	59,624.10
145		240290119-005	3/1/2025	3/28/2025	$ 2,208.30	27	$	59,624.10
146		240290119-006	3/29/2025	4/25/2025	$ 2,208.30	27	$	59,624.10
147		240290119-007	4/26/2025	5/23/2025	$ 2,208.30	27	$	59,624.10
148		240290119-008	5/24/2025	6/20/2025	$ 2,208.30	27	$	59,624.10
149	UNITED RENTALS-PPL - Lancaster, PA	239484016-001	10/1/2024	12/6/2024	$ 2,191.90	66	$	144,665.40
150		245958763-001	4/17/2025	5/16/2025	$ 2,165.04	29	$	62,786.16
151		35267855-001	2/11/2025	4/11/2025	$ 2,162.54	59	$	127,589.86
152		A6487601A	9/3/2024	4/9/2025	$ 2,135.00	218	$	465,430.00
153		1803033427	3/2/2024	3/31/2025	$ 2,084.00	394	$	821,096.00
154		1803179848	3/2/2025	4/21/2025	$ 2,084.00	50	$	104,200.00
155		FTI-90001634	2/13/2025	2/27/2025	$ 2,070.83	14	$	28,991.62
156		35073881-001	11/12/2024	1/10/2025	$ 2,030.12	59	$	119,777.08
157	HERC RENTALS INC	35007651-001	10/28/2024	12/26/2024	$ 2,027.62	59	$	119,629.58
158		35054373-001	11/4/2024	1/2/2025	$ 2,012.62	59	$	118,744.58
159		A6548304	12/20/2024	1/17/2025	$ 1,941.00	28	$	54,348.00
160	HERC RENTALS INC	34931960-001	9/23/2024	11/21/2024	$ 1,937.42	59	$	114,307.78
161		241415548-002	12/29/2024	1/27/2025	$ 1,925.76	29	$	55,847.04
162		241415548-003	1/26/2025	2/24/2025	$ 1,925.76	29	$	55,847.04
163		241415548-004	2/23/2025	3/24/2025	$ 1,925.76	29	$	55,847.04
164	Cleveland Brothers Equipment Co., Inc.	A6591102	10/29/2024	11/27/2024	$ 1,920.00	29	$	55,680.00
165	Cleveland Brothers Equipment Co., Inc.	A6591103	11/25/2024	12/23/2024	$ 1,920.00	28	$	53,760.00
166		A7500801	4/25/2025	5/23/2025	$ 1,913.00	28	$	53,564.00
167		9312263945	2/26/2025	3/27/2025	$ 1,909.92	29	$	55,387.68
168	Cleveland Brothers Equipment Co., Inc.	A6548301	9/26/2024	10/25/2024	$ 1,908.00	29	$	55,332.00
169		A6995901	12/24/2024	2/21/2025	$ 1,908.00	59	$	112,572.00
170		A6648401A	10/4/2024	1/27/2025	$ 1,896.00	115	$	218,040.00
171	Cleveland Brothers Equipment Company, INC.	A6461601	9/13/2024	11/18/2024	$ 1,884.00	66	$	124,344.00
172		A7318302	4/11/2025	5/9/2025	$ 1,796.25	28	$	50,295.00
173	Cleveland Brothers Equipment Co., Inc.	A6548302	10/23/2024	11/21/2024	$ 1,748.00	29	$	50,692.00
174	Cleveland Brothers Equipment Co., Inc.	A6548303	11/25/2024	12/23/2024	$ 1,748.00	28	$	48,944.00
175		A6615604	1/7/2025	3/7/2025	$ 1,748.00	59	$	103,132.00
176	HERC RENTALS INC	34562830-001	5/14/2024	7/12/2024	$ 1,744.26	59	$	102,911.34
177		35453071-001	4/23/2025	6/20/2025	$ 1,674.02	58	$	97,093.16
178	HERC RENTALS INC	34589034-001	5/17/2024	7/15/2024	$ 1,662.62	59	$	98,094.58
179	UNITED RENTALS-PPL - Lancaster, PA	216446125-016A	5/6/2024	7/24/2024	$ 1,660.00	79	$	131,140.00
180	UNITED RENTALS-PPL - Lancaster, PA	216446125-017A	6/3/2024	7/24/2024	$ 1,660.00	51	$	84,660.00
181		8000034546	3/1/2025	3/21/2025	$ 1,641.39	20	$	32,827.80
182		35370592-001	3/24/2025	5/22/2025	$ 1,619.89	59	$	95,573.51
183	HERC RENTALS INC	34650559-001	6/10/2024	8/8/2024	$ 1,601.78	59	$	94,505.02
184	UNITED RENTALS-PPL - Lancaster, PA	239484016-002	11/8/2024	12/6/2024	$ 1,595.24	28	$	44,666.72
185		35275585-001	2/13/2025	4/11/2025	$ 1,592.06	57	$	90,747.42
186		35220634-001	1/17/2025	3/17/2025	$ 1,578.81	59	$	93,149.79
187		8000029225	2/1/2025	2/18/2025	$ 1,563.75	17	$	26,583.75
188		A6904701	12/10/2024	1/8/2025	$ 1,535.50	29	$	44,529.50
189	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080818	7/1/2024	8/2/2024	$ 1,500.00	32	$	48,000.00
190	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069081	6/1/2024	10/15/2024	$ 1,500.00	136	$	204,000.00
191		1803133875	2/4/2025	4/21/2025	$ 1,500.00	76	$	114,000.00
192		1803133876	2/4/2025	4/21/2025	$ 1,500.00	76	$	114,000.00
193		1803203771	5/1/2025	5/30/2025	$ 1,500.00	29	$	43,500.00
194		1803203863	5/1/2025	5/30/2025	$ 1,500.00	29	$	43,500.00
195		35377163-001	3/27/2025	5/23/2025	$ 1,492.38	57	$	85,065.66
196		35056543-001	11/6/2024	1/3/2025	$ 1,484.43	58	$	86,096.94
197	SUNBELT RENTALS INC	157328030-0001	8/2/2024	9/26/2024	$ 1,462.91	55	$	80,460.05
198		35388158-001	3/31/2025	5/29/2025	$ 1,454.25	59	$	85,800.75
199		245958763-002	5/15/2025	6/13/2025	$ 1,439.32	29	$	41,740.28
200		35430264-001	4/14/2025	6/12/2025	$ 1,417.42	59	$	83,627.78

201	HERC RENTALS INC	34857994-001	8/27/2024	10/25/2024	$ 1,414.93	59	$	83,480.87
202	UNITED RENTALS-PPL - Lancaster, PA	241438857-001	12/2/2024	12/31/2024	$ 1,390.18	29	$	40,315.22
203	HERC RENTALS	Lawnton Sub AB Overhaul	6/20/2025	6/30/2025	$ 1,382.51	10	$	13,825.10
204	UNITED RENTALS-PPL - Lancaster, PA	228905145-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
205	UNITED RENTALS-PPL - Lancaster, PA	228905161-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
206	UNITED RENTALS-PPL - Lancaster, PA	228905181-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
207	UNITED RENTALS-PPL - Lancaster, PA	228907521-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
208	UNITED RENTALS-PPL - Lancaster, PA	228925663-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
209	UNITED RENTALS-PPL - Lancaster, PA	228960161-005	5/11/2024	7/24/2024	$ 1,377.00	74	$	101,898.00
210	UNITED RENTALS-PPL - Lancaster, PA	228905161-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
211	UNITED RENTALS-PPL - Lancaster, PA	228905145-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
212	UNITED RENTALS-PPL - Lancaster, PA	228907521-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
213	UNITED RENTALS-PPL - Lancaster, PA	228960161-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
214	UNITED RENTALS-PPL - Lancaster, PA	228905181-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
215	UNITED RENTALS-PPL - Lancaster, PA	228925663-006	6/8/2024	7/24/2024	$ 1,377.00	46	$	63,342.00
216	UNITED RENTALS-PPL - Lancaster, PA	228905161-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
217	UNITED RENTALS-PPL - Lancaster, PA	228960161-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
218	UNITED RENTALS-PPL - Lancaster, PA	228925663-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
219	UNITED RENTALS-PPL - Lancaster, PA	228905145-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
220	UNITED RENTALS-PPL - Lancaster, PA	228905181-007	7/6/2024	8/2/2024	$ 1,377.00	27	$	37,179.00
221	UNITED RENTALS-PPL - Lancaster, PA	228905145-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
222	UNITED RENTALS-PPL - Lancaster, PA	228905161-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
223	UNITED RENTALS-PPL - Lancaster, PA	228905181-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
224	UNITED RENTALS-PPL - Lancaster, PA	228925663-008	8/3/2024	8/30/2024	$ 1,377.00	27	$	37,179.00
225	HERC RENTALS INC	34601374-001	5/20/2024	7/18/2024	$ 1,359.43	59	$	80,206.37
226		A7685901	5/19/2025	6/17/2025	$ 1,353.45	29	$	39,250.05
227		35474067-001	5/2/2025	6/30/2025	$ 1,353.19	59	$	79,838.21
228		35419428-001	4/10/2025	6/6/2025	$ 1,350.64	57	$	76,986.48
229		35408395-001	4/29/2025	6/27/2025	$ 1,348.11	59	$	79,538.49
230		35140254-001	12/3/2024	1/31/2025	$ 1,344.65	59	$	79,334.35
231	HERC RENTALS INC	34612614-001	5/28/2024	8/6/2024	$ 1,303.88	70	$	91,271.60
232	SUNBELT RENTALS INC	157335785-0001	8/1/2024	9/26/2024	$ 1,301.90	56	$	72,906.40
233	HERC RENTALS	13095133 manlift	3/25/2025	5/5/2025	$ 1,269.67	41	$	52,056.47
234		A7383901	4/3/2025	5/30/2025	$ 1,244.00	57	$	70,908.00
235		A7684401	5/19/2025	6/17/2025	$ 1,244.00	29	$	36,076.00
236	HERC RENTALS INC	34591593-001	5/16/2024	7/12/2024	$ 1,242.15	57	$	70,802.55
237	STAHLNECKERS PORTABLE TOILETS	00050	6/23/2024	8/21/2024	$ 1,219.00	59	$	71,921.00
238		DOROTH05232025	5/23/2025	5/22/2025	$ 1,212.00	-1	$	(1,212.00)
239	CHECK 001017	Sweigart - Feburary Expense	2/12/2025	3/24/2025	$ 1,200.00	40	$	48,000.00
240		A7117201	1/16/2025	2/14/2025	$ 1,177.00	29	$	34,133.00
241	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	9/26/2024	9/27/2024	$ 1,116.16	1	$	1,116.16
242	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	10/26/2024	10/25/2024	$ 1,116.16	-1	$	(1,116.16)
243	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	11/26/2024	11/26/2024	$ 1,116.16	0	$	-
244	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	12/26/2024	12/26/2024	$ 1,116.16	0	$	-
245		RECUR-LEISUREACRE2425	1/26/2025	1/24/2025	$ 1,116.16	-2	$	(2,232.32)
246		RECUR-LEISUREACRE2425	2/26/2025	2/26/2025	$ 1,116.16	0	$	-
247		RECUR-LEISUREACRE2425	3/26/2025	3/26/2025	$ 1,116.16	0	$	-
248		RECUR-LEISUREACRE2425	4/26/2025	4/25/2025	$ 1,116.16	-1	$	(1,116.16)
249		RECUR-LEISUREACRE2425	5/26/2025	5/23/2025	$ 1,116.16	-3	$	(3,348.48)
250		RECUR-LEISUREACRE2425	6/26/2025	6/26/2025	$ 1,116.16	0	$	-
251	Cleveland Brothers Equipment Company, INC.	A6492601	9/27/2024	11/25/2024	$ 1,102.00	59	$	65,018.00
252		A7245501	4/11/2025	5/9/2025	$ 1,102.00	28	$	30,856.00
253	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2023A	7/20/2024	7/19/2024	$ 1,083.65	-1	$	(1,083.65)
254	LEISURE ACRES FARM LP	RECUR-LEISUREACRE2023A	8/20/2024	8/15/2024	$ 1,083.65	-5	$	(5,418.25)
255		35359690-001	3/14/2025	5/12/2025	$ 1,059.83	59	$	62,529.97
256		9467	1/22/2025	4/10/2025	$ 1,029.00	78	$	80,262.00
257		PARKING-MARCH2025	2/10/2025	2/12/2025	$ 1,000.00	2	$	2,000.00
258		PARKING-APRIL2025	3/10/2025	3/12/2025	$ 1,000.00	2	$	2,000.00
259		9491	3/25/2025	4/10/2025	$ 1,000.00	16	$	16,000.00
260		PARKING-MAY2025	4/15/2025	4/16/2025	$ 1,000.00	1	$	1,000.00
261		PARKING-JUNE2025	5/8/2025	5/12/2025	$ 1,000.00	4	$	4,000.00
262		PARKING-JULY2025	6/9/2025	6/11/2025	$ 1,000.00	2	$	2,000.00
263		A6615605	1/13/2025	3/13/2025	$ 999.35	59	$	58,961.65
264	UNITED RENTALS-PPL - Lancaster, PA	241410451-001	11/21/2024	12/20/2024	$ 991.04	29	$	28,740.16
265		A7384101	4/3/2025	5/30/2025	$ 982.00	57	$	55,974.00
266	HBG REALTY INC	PARKING-AUGUST2024	7/15/2024	7/16/2024	$ 960.00	1	$	960.00
267	HBG REALTY INC	PARKING-SEPTEMBER2024	8/19/2024	8/22/2024	$ 960.00	3	$	2,880.00
268	HBG REALTY INC	PARKING-OCTOBER2024	9/9/2024	9/13/2024	$ 960.00	4	$	3,840.00
269	HBG REALTY INC	PARKING-NOVEMBER2024	10/21/2024	10/22/2024	$ 960.00	1	$	960.00
270	HBG REALTY INC	PARKING-DECEMBER2024	11/11/2024	11/12/2024	$ 960.00	1	$	960.00
271	HBG REALTY INC	PARKING-JANUARY2025	12/16/2024	12/17/2024	$ 960.00	1	$	960.00
272		PARKING-FEBRUARY2025	1/21/2025	1/22/2025	$ 960.00	1	$	960.00
273	Cleveland Brothers Equipment Co., Inc.	A6645701	9/23/2024	10/22/2024	$ 947.00	29	$	27,463.00
274		A6745602	11/20/2024	1/17/2025	$ 942.00	58	$	54,636.00
275		PARKING-BALANCEOWED	5/9/2025	5/13/2025	$ 932.00	4	$	3,728.00
276		241415548-005	3/12/2025	4/10/2025	$ 843.72	29	$	24,467.88
277	HERC RENTALS INC	34693497-001	6/25/2024	8/23/2024	$ 834.93	59	$	49,260.87
278	LAWSON PRODUCTS INC	9311738375	8/2/2024	8/30/2024	$ 827.64	28	$	23,173.92
279	STAHLNECKERS PORTABLE TOILETS	00049	5/14/2024	7/12/2024	$ 795.00	59	$	46,905.00
280	STAHLNECKERS PORTABLE TOILETS	00051	7/17/2024	10/17/2024	$ 795.00	92	$	73,140.00
281		35445706-001	4/17/2025	6/13/2025	$ 780.60	57	$	44,494.20
282	Cleveland Brothers Equipment Co., Inc.	A6424701A	8/7/2024	9/25/2024	$ 777.00	49	$	38,073.00
283	LAWSON PRODUCTS INC	9311699922	7/18/2024	8/15/2024	$ 771.50	28	$	21,602.00
284	Cleveland Brothers Equipment Co., Inc.	A6420501	8/7/2024	9/25/2024	$ 769.50	49	$	37,705.50
285		A7424302	5/22/2025	6/20/2025	$ 768.00	29	$	22,272.00
286	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080647	7/1/2024	8/2/2024	$ 750.00	32	$	24,000.00
287	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080698	7/2/2024	8/5/2024	$ 750.00	34	$	25,500.00
288	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092546	8/1/2024	9/6/2024	$ 750.00	36	$	27,000.00
289	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092541	8/1/2024	9/6/2024	$ 750.00	36	$	27,000.00
290	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092555	8/1/2024	9/6/2024	$ 750.00	36	$	27,000.00
291	PA DEPT OF ENVIRONMENTAL PROTECTION	1803108297	9/1/2024	10/2/2024	$ 750.00	31	$	23,250.00
292	PA Comptroller Operations Accounts Rec	1803045790A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
293	PA Comptroller Operations Accounts Rec	1803045814A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
294	PA Comptroller Operations Accounts Rec	1803045745A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
295	PA Comptroller Operations Accounts Rec	1803045744A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
296	PA Comptroller Operations Accounts Rec	1803045785A	4/1/2024	10/15/2024	$ 750.00	197	$	147,750.00
297	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069288	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
298	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069296	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
299	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069302	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
300	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069309	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
301	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069361	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
302	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069369	6/1/2024	10/15/2024	$ 750.00	136	$	102,000.00
303		1803133819	11/1/2024	1/27/2025	$ 750.00	87	$	65,250.00

304		1803133831	11/1/2024	1/27/2025	$ 750.00	87	$	65,250.00
305		1803133864	11/1/2024	1/27/2025	$ 750.00	87	$	65,250.00
306		1803155977	1/31/2025	2/28/2025	$ 750.00	28	$	21,000.00
307		1803156065	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
308		1803156049	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
309		1803156050	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
310		1803156057	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
311		1803156068	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
312		1803156069	1/1/2025	2/11/2025	$ 750.00	41	$	30,750.00
313		1803167694	2/1/2025	2/28/2025	$ 750.00	27	$	20,250.00
314		1803167695	2/1/2025	2/28/2025	$ 750.00	27	$	20,250.00
315		1803032996	3/1/2024	2/14/2025	$ 750.00	350	$	262,500.00
316		1803033000	3/1/2024	2/14/2025	$ 750.00	350	$	262,500.00
317		1803108321	12/4/2024	2/14/2025	$ 750.00	72	$	54,000.00
318		1803112485	12/4/2024	2/27/2025	$ 750.00	85	$	63,750.00
319		1803112486	12/4/2024	2/27/2025	$ 750.00	85	$	63,750.00
320		1803108347	12/4/2024	2/14/2025	$ 750.00	72	$	54,000.00
321		1803120212	12/4/2024	2/14/2025	$ 750.00	72	$	54,000.00
322		1803179372	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
323		1803179376	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
324		1803179414	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
325		1803179418	3/1/2025	3/28/2025	$ 750.00	27	$	20,250.00
326		1803192324	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
327		1803192325	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
328		1803192392	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
329		1803192363	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
330		1803192368	4/1/2025	4/30/2025	$ 750.00	29	$	21,750.00
331		1803144588	2/4/2025	4/21/2025	$ 750.00	76	$	57,000.00
332		1803203788	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
333		1803203803	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
334		1803203787	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
335		1803203790	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
336		1803203789	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
337		1803203887	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
338		1803203865	5/1/2025	5/30/2025	$ 750.00	29	$	21,750.00
339	HERC RENTALS	Duke Sub AB Overhaul	6/20/2025	6/30/2025	$ 736.04	10	$	7,360.40
340		9312057405	12/5/2024	1/15/2025	$ 709.25	41	$	29,079.25
341	Cleveland Brothers Equipment Company, INC.	A6410201	8/12/2024	10/10/2024	$ 709.00	59	$	41,831.00
342		9312284780A	5/3/2025	5/12/2025	$ 701.70	9	$	6,315.30
343	EAST PENN RAILROAD LLC	EP2240422	7/12/2024	10/2/2024	$ 700.00	82	$	57,400.00
344	DELAWARE LACKAWAXEN & STOURBRIDGE RAILROAD	DLS2241072	11/1/2024	10/31/2024	$ 700.00	-1	$	(700.00)
345		EP2250606	1/14/2025	2/28/2025	$ 700.00	45	$	31,500.00
346		EP2250035	5/1/2025	6/30/2025	$ 700.00	60	$	42,000.00
347	LAWSON PRODUCTS INC	9311927574	10/15/2024	11/13/2024	$ 674.76	29	$	19,568.04
348		35284405-001	2/11/2025	4/11/2025	$ 659.86	59	$	38,931.74
349	LAWSON PRODUCTS INC	9311618765	6/13/2024	7/12/2024	$ 646.85	29	$	18,758.65
350		00056	12/9/2024	2/6/2025	$ 641.30	59	$	37,836.70
351	Commonwealth of Pennsylvania DCNR	1803033424	3/2/2024	9/6/2024	$ 635.00	188	$	119,380.00
352		A6995902	1/7/2025	3/7/2025	$ 627.20	59	$	37,004.80
353		9312433307	4/28/2025	5/27/2025	$ 603.82	29	$	17,510.78
354	Commonwealth of Pennsylvania DCNR	1803069797	6/2/2024	7/1/2024	$ 600.00	29	$	17,400.00
355	Commonwealth of Pennsylvania DCNR	1803108946	9/1/2024	10/2/2024	$ 600.00	31	$	18,600.00
356	EAST PENN RAILROAD LLC	EP2240475	9/11/2024	10/31/2024	$ 600.00	50	$	30,000.00
357		9312479583	5/14/2025	5/23/2025	$ 588.23	9	$	5,294.07
358	STAHLNECKERS PORTABLE TOILETS	00052	8/20/2024	10/18/2024	$ 583.00	59	$	34,397.00
359	STAHLNECKERS PORTABLE TOILETS	00053	9/10/2024	11/8/2024	$ 583.00	59	$	34,397.00
360	STAHLNECKERS PORTABLE TOILETS	00054	10/9/2024	12/6/2024	$ 583.00	58	$	33,814.00
361		00055	11/7/2024	1/3/2025	$ 583.00	57	$	33,231.00
362		00057	1/14/2025	3/14/2025	$ 583.00	59	$	34,397.00
363		00058	2/7/2025	4/17/2025	$ 583.00	69	$	40,227.00
364		00059	3/7/2025	5/9/2025	$ 583.00	63	$	36,729.00
365		00060	4/8/2025	6/6/2025	$ 583.00	59	$	34,397.00
366	LAWSON PRODUCTS INC	9311790483	8/23/2024	9/20/2024	$ 559.98	28	$	15,679.44
367	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	334-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
368	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	332-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
369	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	331-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
370	LUZERNE COUNTY REDEVELOPMENT AUTHORITY	333-8.16.24	8/16/2024	9/6/2024	$ 555.00	21	$	11,655.00
371		331-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
372		332-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
373		334-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
374		333-52825	5/28/2025	6/4/2025	$ 555.00	7	$	3,885.00
375	LAWSON PRODUCTS INC	9312023894	11/20/2024	11/27/2024	$ 538.24	7	$	3,767.68
376	LAWSON PRODUCTS INC	9311658920	7/1/2024	7/30/2024	$ 538.18	29	$	15,607.22
377		9312340293 A	3/25/2025	4/23/2025	$ 517.98	29	$	15,021.42
378		9312263946	2/26/2025	3/27/2025	$ 517.48	29	$	15,006.92
379		06.21.2025	6/3/2025	6/9/2025	$ 508.30	6	$	3,049.80
380		BIGBOU03032025	3/3/2025	3/7/2025	$ 500.00	4	$	2,000.00
381	NRPC AMTRAK	8000072066	8/1/2024	9/6/2024	$ 498.07	36	$	17,930.52
382		9312087822	12/17/2024	1/15/2025	$ 497.11	29	$	14,416.19
383	LAWSON PRODUCTS INC	9311689989	7/15/2024	8/13/2024	$ 487.92	29	$	14,149.68
384	LAWSON PRODUCTS INC	9311709572	7/23/2024	8/21/2024	$ 484.30	29	$	14,044.70
385	LAWSON PRODUCTS INC	9311962086	10/28/2024	11/6/2024	$ 478.54	9	$	4,306.86
386	LAWSON PRODUCTS INC	9311658919	7/1/2024	7/30/2024	$ 477.68	29	$	13,852.72
387		8000016033	12/1/2024	1/27/2025	$ 474.20	57	$	27,029.40
388	LAWSON PRODUCTS INC	9311833880	9/10/2024	10/9/2024	$ 472.96	29	$	13,715.84
389		8000016362	12/1/2023	1/27/2025	$ 458.82	423	$	194,080.86
390		9312464394	5/8/2025	5/16/2025	$ 455.58	8	$	3,644.64
391		9312422775	4/23/2025	5/2/2025	$ 449.13	9	$	4,042.17
392		9312146197	1/15/2025	2/13/2025	$ 447.33	29	$	12,972.57
393	LAWSON PRODUCTS INC	9311878961	9/26/2024	10/25/2024	$ 434.86	29	$	12,610.94
394	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	7/28/2024	7/26/2024	$ 427.64	-2	$	(855.28)
395	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	8/28/2024	8/27/2024	$ 427.64	-1	$	(427.64)
396	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	9/28/2024	9/27/2024	$ 427.64	-1	$	(427.64)
397	FRANCOTYP-POSTALIA INC.	RECUR-FPFINANCE2324A	10/28/2024	10/25/2024	$ 427.64	-3	$	(1,282.92)
398		9477	2/11/2025	2/28/2025	$ 425.00	17	$	7,225.00
399	PA DEPARTMENT OF TRANSPORTATION	78780444241001BR	10/1/2024	10/21/2024	$ 410.00	20	$	8,200.00
400		9312533874	6/4/2025	6/13/2025	$ 407.65	9	$	3,668.85
401		1803156856	1/21/2025	3/21/2025	$ 400.00	59	$	23,600.00
402		168828064-0001	5/15/2025	6/13/2025	$ 400.00	29	$	11,600.00
403	LAWSON PRODUCTS INC	9311638538	6/21/2024	8/13/2024	$ 396.65	53	$	21,022.45
404		9312346044	3/26/2025	4/4/2025	$ 393.29	9	$	3,539.61
405	A-1 PORTABLE TOILETS	23155	6/4/2024	8/2/2024	$ 381.60	59	$	22,514.40
406	LAWSON PRODUCTS INC	9311675386	7/9/2024	8/7/2024	$ 379.13	29	$	10,994.77

407		9312506021	5/23/2025	6/20/2025	$ 374.70	28	$	10,491.60
408		8000029226	2/1/2025	2/18/2025	$ 370.02	17	$	6,290.34
409		8000029227	2/1/2025	2/18/2025	$ 370.02	17	$	6,290.34
410	LAWSON PRODUCTS INC	9311678973	7/10/2024	8/8/2024	$ 346.96	29	$	10,061.84
411		9312349929	3/27/2025	4/25/2025	$ 345.25	29	$	10,012.25
412		9312341163	3/25/2025	4/23/2025	$ 339.56	29	$	9,847.24
413		9312518696	5/29/2025	6/27/2025	$ 300.37	29	$	8,710.73
414		9312146199	1/15/2025	2/13/2025	$ 291.50	29	$	8,453.50
415		9312146198	1/15/2025	2/18/2025	$ 279.87	34	$	9,515.58
416		INV-4944241	12/5/2024	1/31/2025	$ 278.30	57	$	15,863.10
417		INV-4944176	12/5/2024	1/31/2025	$ 278.30	57	$	15,863.10
418		INV-4944102	12/5/2024	1/31/2025	$ 278.30	57	$	15,863.10
419	A-1 PORTABLE TOILETS	23326	8/21/2024	10/18/2024	$ 275.60	58	$	15,984.80
420	A-1 PORTABLE TOILETS	23406	9/20/2024	11/18/2024	$ 275.60	59	$	16,260.40
421	A-1 PORTABLE TOILETS	23477	10/22/2024	12/20/2024	$ 275.60	59	$	16,260.40
422	LAWSON PRODUCTS INC	9311709573	7/23/2024	8/21/2024	$ 271.28	29	$	7,867.12
423	LAWSON PRODUCTS INC	9311870691	9/24/2024	10/23/2024	$ 269.09	29	$	7,803.61
424		1803179883	3/2/2025	4/2/2025	$ 230.00	31	$	7,130.00
425	LAWSON PRODUCTS INC	9311710046	7/23/2024	8/21/2024	$ 229.39	29	$	6,652.31
426	LAWSON PRODUCTS INC	9311930968	10/16/2024	11/14/2024	$ 227.84	29	$	6,607.36
427	Commonwealth of Pennsylvania DCNR	1803069792	6/27/2024	7/26/2024	$ 220.00	29	$	6,380.00
428		11083	2/18/2025	4/17/2025	$ 212.00	58	$	12,296.00
429		9312340294A	3/25/2025	4/23/2025	$ 201.73	29	$	5,850.17
430	LAWSON PRODUCTS INC	9312027429	11/21/2024	11/27/2024	$ 200.86	6	$	1,205.16
431		1803156562	1/2/2025	1/31/2025	$ 200.00	29	$	5,800.00
432		1803156560	1/2/2025	1/31/2025	$ 200.00	29	$	5,800.00
433	NRPC AMTRAK	8000061809	6/1/2024	8/2/2024	$ 197.85	62	$	12,266.70
434		9312517571	5/29/2025	6/27/2025	$ 195.96	29	$	5,682.84
435	LAWSON PRODUCTS INC	9311618766	6/13/2024	7/12/2024	$ 195.50	29	$	5,669.50
436		9312493894	5/20/2025	6/18/2025	$ 181.35	29	$	5,259.15
437		9312349928	3/27/2025	4/25/2025	$ 174.90	29	$	5,072.10
438		INV-5112976	3/27/2025	5/23/2025	$ 172.36	57	$	9,824.52
439	Russell Reid Waste Hauling and Disposal Service Co. Inc. dba United Sit	INV-4292483	5/8/2024	7/5/2024	$ 172.26	58	$	9,991.08
440		9312433308	4/28/2025	5/27/2025	$ 171.76	29	$	4,981.04
441		A7500802	5/19/2025	6/17/2025	$ 165.00	29	$	4,785.00
442		1803144067	12/2/2024	1/27/2025	$ 160.50	56	$	8,988.00
443	NAPA STORE 8010068	Emergency Generator Supplies	5/13/2025	6/4/2025	$ 158.94	22	$	3,496.68
444	PA FISH & BOAT COMMISSION	1803110662	10/1/2024	11/19/2024	$ 150.00	49	$	7,350.00
445	REEVES RENT-A-JOHN, INC.	Cedar Ave Sub job Johnny	2/5/2025	2/10/2025	$ 139.92	5	$	699.60
446	A-1 PORTABLE TOILETS	23154	6/4/2024	8/2/2024	$ 137.80	59	$	8,130.20
447	A-1 PORTABLE TOILETS	23176	6/17/2024	8/15/2024	$ 137.80	59	$	8,130.20
448	A-1 PORTABLE TOILETS	23264	7/17/2024	9/13/2024	$ 137.80	58	$	7,992.40
449	A-1 PORTABLE TOILETS	23305	8/5/2024	10/3/2024	$ 137.80	59	$	8,130.20
450	A-1 PORTABLE TOILETS	23332	8/15/2024	10/11/2024	$ 137.80	57	$	7,854.60
451	A-1 PORTABLE TOILETS	23438	10/2/2024	11/27/2024	$ 137.80	56	$	7,716.80
452	A-1 PORTABLE TOILETS	23439	10/4/2024	12/2/2024	$ 137.80	59	$	8,130.20
453		23499	11/4/2024	1/2/2025	$ 137.80	59	$	8,130.20
454		23546	12/5/2024	1/31/2025	$ 137.80	57	$	7,854.60
455		23698	4/7/2025	6/5/2025	$ 137.80	59	$	8,130.20
456	A-1 PORTABLE TOILETS	23171	6/11/2024	8/9/2024	$ 132.50	59	$	7,817.50
457	A-1 PORTABLE TOILETS	23250	7/10/2024	9/6/2024	$ 132.50	58	$	7,685.00
458	A-1 PORTABLE TOILETS	23299	8/1/2024	9/27/2024	$ 132.50	57	$	7,552.50
459	A-1 PORTABLE TOILETS	23301	8/5/2024	10/3/2024	$ 132.50	59	$	7,817.50
460	A-1 PORTABLE TOILETS	23323	8/13/2024	10/11/2024	$ 132.50	59	$	7,817.50
461	A-1 PORTABLE TOILETS	23395	9/10/2024	11/8/2024	$ 132.50	59	$	7,817.50
462	A-1 PORTABLE TOILETS	23465	10/15/2024	12/13/2024	$ 132.50	59	$	7,817.50
463		23556	12/11/2024	2/7/2025	$ 132.50	58	$	7,685.00
464		23656	3/11/2025	5/9/2025	$ 132.50	59	$	7,817.50
465		23705	4/11/2025	6/9/2025	$ 132.50	59	$	7,817.50
466		INV-5052388	1/14/2025	3/14/2025	$ 132.14	59	$	7,796.26
467		INV-5053127	1/14/2025	3/14/2025	$ 132.14	59	$	7,796.26
468		INV-5112298	3/27/2025	5/23/2025	$ 132.14	57	$	7,531.98
469	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	5/13/2025	6/2/2025	$ 124.34	20	$	2,486.80
470	GOTTA GO POTTIES	Gotta Go Potties	12/9/2024	1/2/2025	$ 121.90	24	$	2,925.60
471	GOTTA GO POTTIES	Gotta Go Potties	1/6/2025	1/29/2025	$ 121.90	23	$	2,803.70
472	GOTTA GO POTTIES	Gotta Go Potties	2/3/2025	2/11/2025	$ 121.90	8	$	975.20
473	GOTTA GO POTTIES	Gotta Go Potties	3/3/2025	3/13/2025	$ 121.90	10	$	1,219.00
474	GOTTA GO POTTIES	Gotta Go Potties	3/31/2025	4/4/2025	$ 121.90	4	$	487.60
475	GOTTA GO POTTIES	Gotta Go Potties	4/28/2025	5/13/2025	$ 121.90	15	$	1,828.50
476	GOTTA GO POTTIES	Gotta Go Potties	5/26/2025	6/3/2025	$ 121.90	8	$	975.20
477	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	12/24/2024	1/8/2025	$ 118.93	15	$	1,783.95
478	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	1/27/2025	2/4/2025	$ 118.93	8	$	951.44
479	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	2/17/2025	2/25/2025	$ 118.93	8	$	951.44
480	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC 17 MAR 25	3/17/2025	4/7/2025	$ 118.93	21	$	2,497.53
481	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	4/14/2025	4/24/2025	$ 118.93	10	$	1,189.30
482	LAWSON PRODUCTS INC	9311750990	8/8/2024	9/6/2024	$ 116.44	29	$	3,376.76
483		1803145527	12/10/2024	1/27/2025	$ 110.00	48	$	5,280.00
484		INV-5008292	1/6/2025	3/6/2025	$ 108.54	59	$	6,403.86
485		INV-5006900	1/6/2025	3/6/2025	$ 108.54	59	$	6,403.86
486		INV-5006484	1/6/2025	3/6/2025	$ 108.54	59	$	6,403.86
487	A-1 PORTABLE TOILETS	23394	9/10/2024	11/8/2024	$ 106.00	59	$	6,254.00
488	A-1 PORTABLE TOILETS	23449	10/9/2024	12/6/2024	$ 106.00	58	$	6,148.00
489	Commonwealth of Pennsylvania DCNR	1803069795	6/22/2024	7/19/2024	$ 100.00	27	$	2,700.00
490	Commonwealth of Pennsylvania DCNR	1803082501	7/9/2024	8/7/2024	$ 100.00	29	$	2,900.00
491		1803156563	1/26/2025	2/24/2025	$ 100.00	29	$	2,900.00
492		1803156561	1/2/2025	1/21/2025	$ 100.00	19	$	1,900.00
493		1803156567	1/3/2025	1/31/2025	$ 100.00	28	$	2,800.00
494		1803156576	1/1/2025	1/30/2025	$ 100.00	29	$	2,900.00
495		1803156580	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
496		1803156564	1/11/2025	2/7/2025	$ 100.00	27	$	2,700.00
497		1803156565	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
498		1803156566	1/27/2025	2/25/2025	$ 100.00	29	$	2,900.00
499		1803156568	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
500		1803156579	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
501		1803156577	1/2/2025	1/31/2025	$ 100.00	29	$	2,900.00
502		1803156578	1/20/2025	6/11/2025	$ 100.00	142	$	14,200.00
503		1803156582	1/1/2025	1/30/2025	$ 100.00	29	$	2,900.00
504		1803179822	3/2/2025	4/2/2025	$ 100.00	31	$	3,100.00
505		1803144366	2/4/2025	4/21/2025	$ 100.00	76	$	7,600.00
506		1803144367	2/4/2025	4/21/2025	$ 100.00	76	$	7,600.00
507		1803144379	2/4/2025	4/21/2025	$ 100.00	76	$	7,600.00
508	NRPC AMTRAK	8000061797	6/1/2024	8/2/2024	$ 99.42	62	$	6,164.04
509	UNITED RENTALS-PPL - Lancaster, PA	228905181-009	8/15/2024	9/13/2024	$ 91.20	29	$	2,644.80

510	PA FISH & BOAT COMMISSION	1803083800	8/1/2024	11/4/2024	$	90.00	95	$ 8,550.00
511	LAWSON PRODUCTS INC	9311648910	6/26/2024	7/25/2024	$	85.25	29	$ 2,472.25
512	BIROS UTILITIES INC	195404	8/30/2024	10/28/2024	$	85.00	59	$ 5,015.00
513	BIROS UTILITIES INC	195938	9/12/2024	11/8/2024	$	85.00	57	$ 4,845.00
514	BIROS UTILITIES INC	196751	9/25/2024	11/22/2024	$	85.00	58	$ 4,930.00
515	BIROS UTILITIES INC	197272	10/8/2024	12/6/2024	$	85.00	59	$ 5,015.00
516	BIROS UTILITIES INC	198276	10/30/2024	12/27/2024	$	85.00	58	$ 4,930.00
517		199556	12/2/2024	1/30/2025	$	85.00	59	$ 5,015.00
518	NRPC AMTRAK	8000070500	8/1/2024	12/4/2024	$	76.00	125	$ 9,500.00
519		1803146776	1/2/2025	1/31/2025	$	75.00	29	$ 2,175.00
520	Commonwealth of Pennsylvania DCNR	1802974771	10/15/2023	8/8/2024	$	50.00	298	$ 14,900.00
521	Commonwealth of Pennsylvania DCNR	1803058851	5/7/2024	8/8/2024	$	50.00	93	$ 4,650.00
522	Commonwealth of Pennsylvania DCNR	1803058853	5/28/2024	9/6/2024	$	50.00	101	$ 5,050.00
523	Commonwealth of Pennsylvania DCNR	1803058850	5/7/2024	9/6/2024	$	50.00	122	$ 6,100.00
524	Commonwealth of Pennsylvania DCNR	1803058855	5/7/2024	9/6/2024	$	50.00	122	$ 6,100.00
525	Commonwealth of Pennsylvania DCNR	1803094310	8/21/2024	9/19/2024	$	50.00	29	$ 1,450.00
526	Commonwealth of Pennsylvania DCNR	1803094322	8/28/2024	9/26/2024	$	50.00	29	$ 1,450.00
527	Commonwealth of Pennsylvania DCNR	1803121745	10/3/2024	12/4/2024	$	50.00	62	$ 3,100.00
528	Commonwealth of Pennsylvania DCNR	1803121772	10/15/2024	12/4/2024	$	50.00	50	$ 2,500.00
529	Commonwealth of Pennsylvania DCNR	1803134289	11/8/2024	12/16/2024	$	50.00	38	$ 1,900.00
530		1803082496	7/2/2024	1/14/2025	$	50.00	196	$ 9,800.00
531		1803145526	12/8/2024	1/27/2025	$	50.00	50	$ 2,500.00
532		1803156881	1/4/2025	2/11/2025	$	50.00	38	$ 1,900.00
533		1803179882	3/2/2025	4/2/2025	$	50.00	31	$ 1,550.00
534		1803144358	2/4/2025	4/21/2025	$	50.00	76	$ 3,800.00
535		1803144370	2/4/2025	4/21/2025	$	50.00	76	$ 3,800.00
536		1803144360	2/4/2025	4/21/2025	$	50.00	76	$ 3,800.00
537		1803144368	2/4/2025	4/21/2025	$	50.00	76	$ 3,800.00
538		1803144369	2/4/2025	4/21/2025	$	50.00	76	$ 3,800.00
539		1803144414	2/4/2025	4/21/2025	$	50.00	76	$ 3,800.00
540		1803193968	4/1/2025	5/23/2025	$	50.00	52	$ 2,600.00
541		1803205481	5/7/2025	6/5/2025	$	50.00	29	$ 1,450.00
542		1803205486	5/7/2025	6/5/2025	$	50.00	29	$ 1,450.00
543		1803205484	5/28/2025	6/26/2025	$	50.00	29	$ 1,450.00
544		1803205482	5/7/2025	6/5/2025	$	50.00	29	$ 1,450.00
545		1803193972	4/1/2025	5/23/2025	$	50.00	52	$ 2,600.00
546		8000037839	3/1/2025	3/28/2025	$	44.12	27	$ 1,191.24
547		9312341162	3/25/2025	4/23/2025	$	41.02	29	$ 1,189.58
548	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092439	8/27/2024	9/25/2024	$	40.00	29	$ 1,160.00
549		1803146765	1/2/2025	1/31/2025	$	40.00	29	$ 1,160.00
550		8000045028	4/1/2025	4/29/2025	$	39.24	28	$ 1,098.72
551	UBER *TRIP	Planning Meeting 2025 RES Tampa	3/21/2025	3/28/2025	$	39.05	7	$ 273.35
552	Commonwealth of Pennsylvania DCNR	1803021733	2/13/2024	9/6/2024	$	35.00	206	$ 7,210.00
553		1803168030	2/13/2025	3/14/2025	$	35.00	29	$ 1,015.00
554	PA DEPT OF ENVIRONMENTAL PROTECTION	1803069063	6/1/2024	10/15/2024	$	34.00	136	$ 4,624.00
555	Russell Reid Waste Hauling and Disposal Service Co. Inc. dba United Sit	INV-4600616	7/1/2024	8/29/2024	$	33.16	59	$ 1,956.44
556	ADVANCED SEPTIC SERVICES	ADVANCED SEPTIC	5/15/2025	5/30/2025	$	31.09	15	$ 466.35
557		1803082522	7/16/2024	1/27/2025	$	25.00	195	$ 4,875.00
558		1803145572	12/12/2024	1/27/2025	$	25.00	46	$ 1,150.00
559		1803144344	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
560		1803144354	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
561		1803144355	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
562		1803144357	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
563		1803144356	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
564		1803144364	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
565		1803144365	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
566		1803144374	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
567		1803144359	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
568		1803144371	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
569		1803144363	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
570		1803144372	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
571		1803144373	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
572		1803144375	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
573		1803144418	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
574		1803144376	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
575		1803144411	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
576		1803144412	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
577		1803144377	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
578		1803144416	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
579		1803144413	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
580		1803144415	2/4/2025	4/21/2025	$	25.00	76	$ 1,900.00
581	NRPC AMTRAK	8000070493	8/1/2024	12/4/2024	$	24.32	125	$ 3,040.00
582	NRPC AMTRAK	8000070502	8/1/2024	12/4/2024	$	20.00	125	$ 2,500.00
583		1803058791	5/2/2024	1/14/2025	$	20.00	257	$ 5,140.00
584		1803205531	5/2/2025	5/30/2025	$	20.00	28	$ 560.00
585		9312426381	4/24/2025	5/2/2025	$	18.91	8	$ 151.28
586	PA DEPT OF ENVIRONMENTAL PROTECTION	1803080635	7/2/2024	8/2/2024	$	15.00	31	$ 465.00
587	PA Comptroller Operations Accounts Rec	1803045682A	4/1/2024	10/15/2024	$	15.00	197	$ 2,955.00
588		1803192262	4/1/2025	4/30/2025	$	15.00	29	$ 435.00
589		1803144068	12/2/2024	5/8/2025	$	15.00	157	$ 2,355.00
590		8000024153	1/1/2025	1/27/2025	$	13.70	26	$ 356.20
591		1803179881	3/2/2025	4/29/2025	$	13.00	58	$ 754.00
592		1803144074	2/4/2025	4/21/2025	$	12.00	76	$ 912.00
593		8000037840	3/1/2025	3/28/2025	$	10.44	27	$ 281.88
594		8000037841	3/1/2025	3/28/2025	$	10.44	27	$ 281.88
595	Commonwealth of Pennsylvania DCNR	1803069709	6/27/2024	8/23/2024	$	10.00	57	$ 570.00
596		1803179277	3/2/2025	3/31/2025	$	10.00	29	$ 290.00
597		8000055384	6/1/2025	6/17/2025	$	7.50	16	$ 120.00
598	PA DEPT OF ENVIRONMENTAL PROTECTION	1803092440	8/23/2024	9/20/2024	$	5.00	28	$ 140.00
599		1803133727	2/4/2025	4/21/2025	$	5.00	76	$ 380.00
600	NRPC AMTRAK	8000070474	8/1/2024	12/4/2024	$	3.00	125	$ 375.00
601	NRPC AMTRAK	8000050544	5/1/2024	12/4/2024	$	2.00	217	$ 434.00
602		8000048691	5/1/2025	5/19/2025	$	2.00	18	$ 36.00
603	UNITED RENTALS	Lift rental HARSC	2/25/2025	3/12/2025	$	(1,329.06)	15	$ (19,935.90)
604	HERC RENTALS INC	34182928-001CM	11/28/2023	8/6/2024	$	(1,360.79)	252	$ (342,919.08)

PPL Electric Utilities Corporation
Lag in Payment of Advertising
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Advertising	28.84 [1/]
2	OCA Weighted Average Lag for Advertising	28.96 [2/]

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**1,479,861.31**		**$ 42,855,927.64**
ICF RESOURCES LLC	2024-380512	10/8/2024	11/6/2024	$ 212,374.53	29	$ 6,158,861.37
ICF RESOURCES LLC	2024-464519	12/3/2024	12/31/2024	$ 193,420.73	28	$ 5,415,780.44
	2025-056481	3/12/2025	4/10/2025	$ 185,491.82	29	$ 5,379,262.78
	2025-006407	1/6/2025	2/4/2025	$ 156,298.63	29	$ 4,532,660.27
ICF RESOURCES LLC	2024-418527	11/13/2024	12/12/2024	$ 146,293.12	29	$ 4,242,500.48
ICF RESOURCES LLC	2024-341872	9/16/2024	10/15/2024	$ 144,835.09	29	$ 4,200,217.61
	2025-089507	4/16/2025	5/15/2025	$ 135,872.16	29	$ 3,940,292.64
ICF RESOURCES LLC	2024-306176	8/9/2024	9/6/2024	$ 83,809.62	28	$ 2,346,669.36
	2025-114613	5/6/2025	6/4/2025	$ 63,818.49	29	$ 1,850,736.21
	2025-030969	2/19/2025	3/20/2025	$ 57,076.98	29	$ 1,655,232.42
SALESFORCE.COM INC	31605491	10/28/2024	11/26/2024	$ 41,035.00	29	$ 1,190,015.00
CLEAResult Consulting Inc.	000109378	10/11/2024	11/8/2024	$ 15,517.00	28	$ 434,476.00
CHECK 001067	1FB04614FF5749C18084	10/10/2024	10/24/2024	$ 6,858.67	14	$ 96,021.38
BRIDGETOWER MEDIA ADS	June 2025 Expenses	5/19/2025	6/11/2025	$ 4,400.00	23	$ 101,200.00
Summer Friday	10865	11/22/2024	12/20/2024	$ 3,000.00	28	$ 84,000.00
PENNSYLVANIA ONE CALL	rgeisinger05122025	5/2/2025	5/12/2025	$ 3,000.00	10	$ 30,000.00
CHECK 001066	46B4E09385344F69A30E	10/10/2024	10/24/2024	$ 2,500.00	14	$ 35,000.00
FACEBK *DMQV5FQJ62	Meta Ads	12/13/2024	2/21/2025	$ 1,372.29	70	$ 96,060.30
IN *MARCO CALDERON PHOTOG	Safety-Tree trimming videos	5/30/2025	6/9/2025	$ 1,100.00	10	$ 11,000.00
FACEBK *TVMA944J62	1A837D7E4ED54C7ABC25	6/23/2024	7/29/2024	$ 900.00	36	$ 32,400.00
FACEBK *638ZNFUJ62	December digital ads pt 4	12/18/2024	3/17/2025	$ 900.00	89	$ 80,100.00
FACEBK *JKSEHF4K62	December digital ads pt 4	12/21/2024	3/17/2025	$ 900.00	86	$ 77,400.00
FACEBK *Z2MHQELJ62	December digital ads pt 4	12/23/2024	3/17/2025	$ 900.00	84	$ 75,600.00
FACEBK *MSNZ4FCJ62	December Digital Ads Pt 5	12/26/2024	3/24/2025	$ 900.00	88	$ 79,200.00
FACEBK *VTKJYELJ62	December Digital Ads Pt 5	12/29/2024	3/24/2025	$ 900.00	85	$ 76,500.00
FACEBK *4FYXXGGJ62	Q1 DIGITAL ADS	2/21/2025	3/17/2025	$ 900.00	24	$ 21,600.00
FACEBK *UMNYFK4K62	Q1 DIGITAL ADS	3/8/2025	3/17/2025	$ 900.00	9	$ 8,100.00
FACEBK *YMGF6K4K62	Q1 DIGITAL ADS	3/3/2025	3/17/2025	$ 900.00	14	$ 12,600.00
FACEBK *PMDRYJQJ62	Q1 DIGITAL ADS	2/26/2025	3/17/2025	$ 900.00	19	$ 17,100.00
FACEBK *9VCYTJ4J62	Digital Ads - Q1 2025	3/12/2025	3/27/2025	$ 900.00	15	$ 13,500.00
FACEBK *5PHG9LQJ62	Digital Ads - Q1 2025	3/20/2025	3/27/2025	$ 900.00	7	$ 6,300.00
FACEBK *ZLAC8F4K62	Meta Ads	12/16/2024	2/21/2025	$ 900.00	67	$ 60,300.00
FACEBK *F8FT3FGJ62	December Digital Ads Pt 5	1/16/2025	3/24/2025	$ 896.07	67	$ 60,036.69
IN *MARCO CALDERON PHOTOG	Safety Meeting recording	3/14/2025	4/7/2025	$ 750.00	24	$ 18,000.00
FACEBK *RRKXXN4K62	Digital ads Spring 2025	5/5/2025	6/19/2025	$ 568.67	45	$ 25,590.15
FACEBK *QLZLBPQJ62	Digital ads Spring 2025	5/8/2025	6/19/2025	$ 555.16	42	$ 23,316.72
FACEBK *UMDDZKQJ62	Digital Ads - Q1 2025	3/16/2025	3/27/2025	$ 541.17	11	$ 5,952.87
GOOGLE ADS7490679531	December digital ads pt 4	12/16/2024	3/17/2025	$ 500.00	91	$ 45,500.00
GOOGLE*ADS7490679531	December digital ads pt 4	12/23/2024	3/17/2025	$ 500.00	84	$ 42,000.00
GOOGLE*ADS7490679531	December Digital Ads Pt 5	12/30/2024	3/24/2025	$ 500.00	84	$ 42,000.00
GOOGLE ADS7490679531	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 500.00	52	$ 26,000.00
FACEBK *K84PVM4J62	Digital ads Spring 2025	5/2/2025	6/19/2025	$ 497.23	48	$ 23,867.04
FACEBK *Y338T38J62	1A837D7E4ED54C7ABC25	6/16/2024	7/29/2024	$ 439.17	43	$ 18,884.31
FACEBK *PUEDGN4K62	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 436.77	52	$ 22,712.04
FACEBK *W57C8HYJ62	Q1 DIGITAL ADS	2/16/2025	3/17/2025	$ 422.76	29	$ 12,260.04
FACEBK *PUEDGN4K62	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 322.77	52	$ 16,784.04
FACEBK *K84PVM4J62	Digital ads Spring 2025	5/2/2025	6/19/2025	$ 303.37	48	$ 14,561.76
IN *MARCO CALDERON PHOTOG	Tremont Reliability Photos	3/14/2025	3/27/2025	$ 300.00	13	$ 3,900.00
I2G IMAGES BY SHARON K	Lineworker Trainee Photos	12/18/2024	2/7/2025	$ 265.00	51	$ 13,515.00
FACEBK *QLZLBPQJ62	Digital ads Spring 2025	5/8/2025	6/19/2025	$ 260.78	42	$ 10,952.76
FACEBK *RRKXXN4K62	Digital ads Spring 2025	5/5/2025	6/19/2025	$ 251.84	45	$ 11,332.80
FACEBK *U4HX3K8J62	Digital Ads - Q1 2025	3/16/2025	3/27/2025	$ 198.51	11	$ 2,183.61
FACEBK *PDHH8HYJ62	Q1 DIGITAL ADS	2/16/2025	3/17/2025	$ 189.42	29	$ 5,493.18
FACEBK *PUEDGN4K62	Digital ads Spring 2025	4/28/2025	6/19/2025	$ 140.46	52	$ 7,303.92
FACEBK *9Q8FP3YJ62	1A837D7E4ED54C7ABC25	6/16/2024	7/29/2024	$ 125.04	43	$ 5,376.72
GOOGLE*ADS7490679531	Q1 DIGITAL ADS	1/1/2025	3/17/2025	$ 124.25	75	$ 9,318.75
FACEBK *2MV4LECJ62	December digital ads pt 4	12/16/2024	3/17/2025	$ 118.25	91	$ 10,760.75
GOOGLE ADS7490679531	Digital ads Spring 2025	5/1/2025	6/19/2025	$ 117.54	49	$ 5,759.46
FACEBK *K84PVM4J62	Digital ads Spring 2025	5/2/2025	6/19/2025	$ 99.40	48	$ 4,771.20
FACEBK *QLZLBPQJ62	Digital ads Spring 2025	5/8/2025	6/19/2025	$ 84.06	42	$ 3,530.52
FACEBK *RRKXXN4K62	Digital ads Spring 2025	5/5/2025	6/19/2025	$ 79.49	45	$ 3,577.05

PPL Electric Utilities Corporation
Lag in Payment of Micellaneous Expenses
12 Months Ended June 30, 2025

Line No.	Description	Days
1	Company Weighted Average Lag for Micellaneous Expenses	17.54 1/
2	OCA Weighted Average Lag for Miscellaneous Expenses	18.90 2/

Note:
1/ Company filing Volume I, Attachment II-B-4, page 3.
2/ Company response to OCA I-1, Attachment 229 Arnold SUPPLEMENTAL.

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Total				**34,011,940.17**		**$642,714,386**
	000114892	1/15/2025	1/29/2025	$ 1,397,742.75	14	$ 19,568,398.50
CLEAResult Consulting Inc.	000105705	7/22/2024	8/5/2024	$ 1,297,769.35	14	$ 18,168,770.90
	000113477	12/16/2024	1/3/2025	$ 1,232,862.04	18	$ 22,191,516.72
	000110144	10/16/2024	10/30/2024	$ 1,099,082.16	14	$ 15,387,150.24
	000112531	12/4/2024	1/3/2025	$ 1,098,672.66	30	$ 32,960,179.80
	000114268-1	1/7/2025	1/21/2025	$ 1,083,978.20	14	$ 15,175,694.80
	000114267-1	1/7/2025	1/21/2025	$ 1,031,154.66	14	$ 14,436,165.24
CMC Energy Services	3701060124	6/25/2024	7/24/2024	$ 984,499.49	29	$ 28,550,485.21
	3701032325	4/23/2025	5/22/2025	$ 945,546.14	29	$ 27,420,838.06
	000113478	12/16/2024	1/3/2025	$ 846,791.96	18	$ 15,242,255.28
CLEAResult Consulting Inc.	000108746	9/20/2024	10/4/2024	$ 837,697.84	14	$ 11,727,769.76
	000112532	12/4/2024	1/3/2025	$ 816,478.74	30	$ 24,494,362.20
CLEAResult Consulting Inc.	000105704	7/22/2024	8/5/2024	$ 775,757.55	14	$ 10,860,605.70
	000117819	3/12/2025	3/26/2025	$ 747,556.69	14	$ 10,465,793.66
CMC Energy Services	3701102324	11/25/2024	12/23/2024	$ 723,727.37	28	$ 20,264,366.36
	000115644	2/4/2025	2/18/2025	$ 690,674.95	14	$ 9,669,449.30
	000120414	5/5/2025	5/19/2025	$ 648,077.29	14	$ 9,073,082.06
CLEAResult Consulting Inc.	000108747	9/20/2024	10/4/2024	$ 614,577.01	14	$ 8,604,078.14
	000121213	5/15/2025	5/29/2025	$ 571,017.43	14	$ 7,994,244.02
CMC Energy Services	37010723241	8/28/2024	9/26/2024	$ 513,135.00	29	$ 14,880,915.00
CMC Energy Services	37010701241	7/26/2024	8/23/2024	$ 502,220.10	28	$ 14,062,162.80
CLEAResult Consulting Inc.	000107909	9/4/2024	9/17/2024	$ 489,565.17	13	$ 6,364,347.21
	000122056	6/3/2025	6/17/2025	$ 448,261.87	14	$ 6,275,666.18
	000112530	12/4/2024	1/3/2025	$ 444,064.86	30	$ 13,321,945.80
	000120412	5/5/2025	5/19/2025	$ 431,056.47	14	$ 6,034,790.58
	000114891	1/15/2025	1/29/2025	$ 373,712.27	14	$ 5,231,971.78
	000118984	4/4/2025	4/21/2025	$ 366,157.53	17	$ 6,224,678.01
CLEAResult Consulting Inc.	000108748	9/20/2024	10/4/2024	$ 315,994.54	14	$ 4,423,923.56
	000115645	2/4/2025	2/18/2025	$ 315,696.47	14	$ 4,419,750.58
	000122054	6/3/2025	6/17/2025	$ 315,061.37	14	$ 4,410,859.18
	000118985	4/4/2025	4/17/2025	$ 293,648.70	13	$ 3,817,433.10
CLEAResult Consulting Inc.	000104171	6/20/2024	7/3/2024	$ 259,687.75	13	$ 3,375,940.75
	000117820	3/12/2025	3/26/2025	$ 250,844.31	14	$ 3,511,820.34
	000116368	2/13/2025	2/27/2025	$ 245,634.83	14	$ 3,438,887.62
CLEAResult Consulting Inc.	000107911	9/4/2024	9/17/2024	$ 242,439.14	13	$ 3,151,708.82
Erie Insurance Exchange c/o Larry Walker	202300300	10/31/2024	12/4/2024	$ 241,500.00	34	$ 8,211,000.00
CLEAResult Consulting Inc.	000107518	9/1/2024	9/13/2024	$ 230,839.17	12	$ 2,770,070.04
CLEAResult Consulting Inc.	000112247	12/2/2024	12/16/2024	$ 225,211.76	14	$ 3,152,964.64
	000119602	4/15/2025	4/29/2025	$ 209,599.93	14	$ 2,934,399.02
	000119601	4/15/2025	4/29/2025	$ 206,349.21	14	$ 2,888,888.94
CLEAResult Consulting Inc.	000109032	9/26/2024	10/10/2024	$ 165,201.25	14	$ 2,312,817.50
CLEAResult Consulting Inc.	000110496	10/25/2024	11/13/2024	$ 164,756.68	19	$ 3,130,376.92
	000113476	12/16/2024	1/3/2025	$ 154,695.75	18	$ 2,784,523.50
	000121214	5/15/2025	5/29/2025	$ 152,361.82	14	$ 2,133,065.48
	ADAMS	3/6/2025	3/18/2025	$ 150,000.00	12	$ 1,800,000.00
	000114893	1/15/2025	1/29/2025	$ 146,507.51	14	$ 2,051,105.14
	000119600	4/15/2025	4/29/2025	$ 138,825.34	14	$ 1,943,554.76
CLEAResult Consulting Inc.	000110143	10/16/2024	10/30/2024	$ 123,507.01	14	$ 1,729,098.14
CLEAResult Consulting Inc.	000110035	10/11/2024	10/28/2024	$ 121,119.98	17	$ 2,059,039.66
	000118342	4/1/2025	4/17/2025	$ 119,745.75	16	$ 1,915,932.00
	000121649A	6/1/2025	6/25/2025	$ 117,687.25	24	$ 2,824,494.00
CLEAResult Consulting Inc.	000104778	7/3/2024	7/17/2024	$ 106,024.94	14	$ 1,484,349.16
CLEAResult Consulting Inc.	000109031	9/26/2024	10/10/2024	$ 103,304.75	14	$ 1,446,266.50
	000116787	2/24/2025	3/11/2025	$ 102,214.19	15	$ 1,533,212.85
CLEAResult Consulting Inc.	000104172	6/20/2024	7/3/2024	$ 101,402.14	13	$ 1,318,227.82
CLEAResult Consulting Inc.	000104363	6/26/2024	7/10/2024	$ 101,055.06	14	$ 1,414,770.84
CLEAResult Consulting Inc.	000104288	6/25/2024	7/10/2024	$ 100,230.00	15	$ 1,503,450.00
	000114084	1/7/2025	1/21/2025	$ 99,303.12	14	$ 1,390,243.68
CLEAResult Consulting Inc.	000107520	9/1/2024	9/13/2024	$ 98,686.00	12	$ 1,184,232.00
CLEAResult Consulting Inc.	000110146	10/16/2024	10/30/2024	$ 97,082.76	14	$ 1,359,158.64
CLEAResult Consulting Inc.	000105980	7/30/2024	8/13/2024	$ 96,773.50	14	$ 1,354,829.00
	000115279	1/27/2025	2/10/2025	$ 95,796.50	14	$ 1,341,151.00
CLEAResult Consulting Inc.	000112568	12/3/2024	12/19/2024	$ 93,222.44	16	$ 1,491,559.04
CLEAResult Consulting Inc.	000110145	10/16/2024	10/30/2024	$ 92,961.92	14	$ 1,301,466.88
CLEAResult Consulting Inc.	000104362	6/26/2024	7/10/2024	$ 91,019.89	14	$ 1,274,278.46
	000116784	2/24/2025	3/11/2025	$ 88,184.91	15	$ 1,322,773.65
CLEAResult Consulting Inc.	000112142	12/1/2024	12/13/2024	$ 86,485.00	12	$ 1,037,820.00
CLEAResult Consulting Inc.	000107517	9/1/2024	9/13/2024	$ 85,057.43	12	$ 1,020,689.16
CLEAResult Consulting Inc.	000105981	7/30/2024	8/13/2024	$ 84,840.33	14	$ 1,187,764.62
	000114088	1/2/2025	2/10/2025	$ 81,837.21	39	$ 3,191,651.19
	000116786	2/24/2025	3/11/2025	$ 81,208.75	15	$ 1,218,131.25
	000115378	2/1/2025	3/11/2025	$ 80,262.94	38	$ 3,049,991.72
CLEAResult Consulting Inc.	000108372	9/10/2024	10/10/2024	$ 79,934.20	30	$ 2,398,026.00
	000120117	4/28/2025	5/15/2025	$ 79,150.00	17	$ 1,345,550.00
CLEAResult Consulting Inc.	000112729	12/10/2024	12/23/2024	$ 78,020.80	13	$ 1,014,270.40
	000121215	5/15/2025	5/29/2025	$ 77,929.37	14	$ 1,091,011.18
CLEAResult Consulting Inc.	000104593	7/1/2024	8/13/2024	$ 76,827.43	43	$ 3,303,579.49
CLEAResult Consulting Inc.	000107516	9/1/2024	9/13/2024	$ 76,251.00	12	$ 915,012.00
CLEAResult Consulting Inc.	000104364	6/26/2024	7/10/2024	$ 74,831.99	14	$ 1,047,647.86
CLEAResult Consulting Inc.	000105706	7/22/2024	8/5/2024	$ 73,888.50	14	$ 1,034,439.00
	000122058	6/3/2025	6/17/2025	$ 73,282.81	14	$ 1,025,959.34
	000117139	3/3/2025	3/17/2025	$ 72,982.05	14	$ 1,021,748.70
	000114942A	2/1/2025	2/14/2025	$ 71,970.24	13	$ 935,613.12
	000114269-1	1/7/2025	1/21/2025	$ 70,454.02	14	$ 986,356.28
CLEAResult Consulting Inc.	000110542	10/25/2024	11/13/2024	$ 69,887.50	19	$ 1,327,862.50
CLEAResult Consulting Inc.	000113516	12/17/2024	12/31/2024	$ 69,526.15	14	$ 973,366.10
	000120415	5/5/2025	5/19/2025	$ 68,853.37	14	$ 963,947.18
CLEAResult Consulting Inc.	000110543	10/25/2024	11/13/2024	$ 68,728.25	19	$ 1,305,836.75
CLEAResult Consulting Inc.	000109033	9/26/2024	10/10/2024	$ 65,916.00	14	$ 922,824.00

102	CLEAResult Consulting Inc.	000105984	7/30/2024	8/13/2024	$ 65,446.00	14	$	916,244.00
103	CLEAResult Consulting Inc.	000111091	11/5/2024	11/26/2024	$ 65,394.44	21	$	1,373,283.24
104		000118018	4/1/2025	4/17/2025	$ 60,875.68	16	$	974,010.88
105		000118986	4/4/2025	4/21/2025	$ 60,769.05	17	$	1,033,073.85
106		000120188	5/1/2025	6/10/2025	$ 59,312.59	40	$	2,372,503.60
107	CLEAResult Consulting Inc.	000110546	10/25/2024	11/13/2024	$ 58,173.00	19	$	1,105,287.00
108	CLEAResult Consulting Inc.	000113518	12/17/2024	12/31/2024	$ 58,138.87	14	$	813,944.18
109	CLEAResult Consulting Inc.	000112144	12/1/2024	12/13/2024	$ 58,112.50	12	$	697,350.00
110		000115282	1/27/2025	2/10/2025	$ 55,708.00	14	$	779,912.00
111		000121008	5/12/2025	6/10/2025	$ 54,709.63	29	$	1,586,579.27
112	CLEAResult Consulting Inc.	000112146	12/1/2024	12/13/2024	$ 54,470.01	12	$	653,640.12
113		000118343	4/1/2025	4/17/2025	$ 51,380.73	16	$	822,091.68
114		000119788	4/21/2025	5/15/2025	$ 50,611.24	24	$	1,214,669.76
115		000115278	1/27/2025	2/10/2025	$ 50,418.74	14	$	705,862.36
116		000116788	2/24/2025	3/11/2025	$ 50,241.68	15	$	753,625.20
117		000117747	4/1/2025	4/17/2025	$ 49,293.87	16	$	788,701.92
118		000120113	4/28/2025	5/15/2025	$ 49,052.50	17	$	833,892.50
119		000120116	4/28/2025	5/15/2025	$ 48,918.77	17	$	831,619.09
120	CLEAResult Consulting Inc.	000110806	11/4/2024	11/18/2024	$ 48,402.72	14	$	677,638.08
121		000118344	4/1/2025	4/21/2025	$ 48,315.75	20	$	966,315.00
122	CLEAResult Consulting Inc.	000108009	9/5/2024	10/10/2024	$ 48,056.53	35	$	1,681,978.55
123		000120807	5/7/2025	6/10/2025	$ 47,959.96	34	$	1,630,638.64
124		000115280	1/27/2025	2/10/2025	$ 47,189.53	14	$	660,653.42
125	CLEAResult Consulting Inc.	000103999	7/1/2024	7/15/2024	$ 46,515.40	14	$	651,215.60
126		000116232	2/10/2025	3/11/2025	$ 45,954.64	29	$	1,332,684.56
127	CLEAResult Consulting Inc.	000105139	7/8/2024	8/13/2024	$ 45,071.68	36	$	1,622,580.48
128	CLEAResult Consulting Inc.	000112186	12/1/2024	12/18/2024	$ 44,760.48	17	$	760,928.16
129	CLEAResult Consulting Inc.	000107907	9/4/2024	9/17/2024	$ 44,533.76	13	$	578,938.88
130		000120120	4/28/2025	5/15/2025	$ 44,473.00	17	$	756,041.00
131		000121647	6/1/2025	6/13/2025	$ 44,445.50	12	$	533,346.00
132		000113164	1/1/2025	2/10/2025	$ 44,192.54	40	$	1,767,701.60
133	CLEAResult Consulting Inc.	000112143	12/1/2024	12/13/2024	$ 44,050.00	12	$	528,600.00
134	CLEAResult Consulting Inc.	000110541	10/25/2024	11/13/2024	$ 43,831.25	19	$	832,793.75
135	CLEAResult Consulting Inc.	000104174	7/1/2024	7/15/2024	$ 43,026.38	14	$	602,369.32
136		000121393	5/20/2025	6/10/2025	$ 42,316.10	21	$	888,638.10
137	CLEAResult Consulting Inc.	000110624	11/1/2024	11/26/2024	$ 40,849.06	25	$	1,021,226.50
138		000122667	6/11/2025	6/25/2025	$ 40,644.28	14	$	569,019.92
139	CLEAResult Consulting Inc.	000112145	12/1/2024	12/13/2024	$ 39,091.23	12	$	469,094.76
140		000118346	4/1/2025	4/17/2025	$ 37,925.00	16	$	606,800.00
141		000115283	1/27/2025	2/10/2025	$ 37,665.00	14	$	527,310.00
142		000120114	4/28/2025	5/15/2025	$ 37,625.00	17	$	639,625.00
143		000121648	6/1/2025	6/13/2025	$ 37,050.00	12	$	444,600.00
144	CLEAResult Consulting Inc.	000103360	7/1/2024	7/15/2024	$ 36,089.45	14	$	505,252.30
145	CLEAResult Consulting Inc.	000107433	9/1/2024	10/10/2024	$ 36,086.43	39	$	1,407,370.77
146	CLEAResult Consulting Inc.	000107695	10/1/2024	10/15/2024	$ 35,428.12	14	$	495,993.68
147	CLEAResult Consulting Inc.	000108870	10/1/2024	10/28/2024	$ 34,574.97	27	$	933,524.19
148		000117821	3/12/2025	3/26/2025	$ 34,213.60	14	$	478,990.40
149		000120589	5/9/2025	6/6/2025	$ 33,756.00	28	$	945,168.00
150	CLEAResult Consulting Inc.	000106511	9/1/2024	9/19/2024	$ 33,263.53	18	$	598,743.54
151	CLEAResult Consulting Inc.	000110605	11/1/2024	11/26/2024	$ 31,993.59	25	$	799,839.75
152		Horowski_CCreport_April25	4/29/2025	5/7/2025	$ 31,710.00	8	$	253,680.00
153		000120115	4/28/2025	5/15/2025	$ 30,601.72	17	$	520,229.24
154	CLEAResult Consulting Inc.	000105490	7/15/2024	8/13/2024	$ 28,682.10	29	$	831,780.90
155	CLEAResult Consulting Inc.	000113517	12/17/2024	12/31/2024	$ 28,481.25	14	$	398,737.50
156		000118652	4/1/2025	5/15/2025	$ 28,456.72	44	$	1,252,095.68
157	CLEAResult Consulting Inc.	000104629	7/1/2024	8/13/2024	$ 28,130.94	43	$	1,209,630.42
158		000113499	1/1/2025	2/10/2025	$ 27,316.98	40	$	1,092,679.20
159	CLEAResult Consulting Inc.	000105724	9/1/2024	9/19/2024	$ 26,764.57	18	$	481,762.26
160	CLEAResult Consulting Inc.	000111848	11/18/2024	12/2/2024	$ 26,118.12	14	$	365,653.68
161		000118345	4/1/2025	4/21/2025	$ 26,000.00	20	$	520,000.00
162	CLEAResult Consulting Inc.	000111403	12/1/2024	12/13/2024	$ 24,490.00	12	$	293,880.00
163		000116790	2/24/2025	3/11/2025	$ 23,464.00	15	$	351,960.00
164		000120938	5/8/2025	6/10/2025	$ 23,000.00	33	$	759,000.00
165	CLEAResult Consulting Inc.	000111608	11/12/2024	11/26/2024	$ 22,923.69	14	$	320,931.66
166		000117822	3/12/2025	3/26/2025	$ 22,446.64	14	$	314,252.96
167		000119554	4/14/2025	5/15/2025	$ 22,438.88	31	$	695,605.28
168		000121651	6/1/2025	6/13/2025	$ 22,131.00	12	$	265,572.00
169	CLEAResult Consulting Inc.	000110196	10/15/2024	11/13/2024	$ 21,240.00	29	$	615,960.00
170	CLEAResult Consulting Inc.	000103872	7/1/2024	7/15/2024	$ 21,094.01	14	$	295,316.14
171	CLEAResult Consulting Inc.	000105295	7/10/2024	8/13/2024	$ 21,090.00	34	$	717,060.00
172	Hourigan, Kluger & Quinn	07112024	7/11/2024	8/6/2024	$ 20,000.00	26	$	520,000.00
173		000121737	6/1/2025	6/30/2025	$ 20,000.00	29	$	580,000.00
174		000115084	1/21/2025	2/10/2025	$ 19,908.36	20	$	398,167.20
175		000119192	4/7/2025	5/15/2025	$ 19,841.76	38	$	753,986.88
176		000118237	4/1/2025	5/15/2025	$ 19,683.40	44	$	866,069.60
177	CLEAResult Consulting Inc.	000104255	7/1/2024	7/15/2024	$ 19,120.35	14	$	267,684.90
178		000115755	2/5/2025	3/11/2025	$ 18,780.18	34	$	638,526.12
179	CLEAResult Consulting Inc.	000113520	12/17/2024	12/31/2024	$ 18,669.00	14	$	261,366.00
180	CLEAResult Consulting Inc.	000107230	9/1/2024	9/19/2024	$ 18,524.66	18	$	333,443.88
181		000116367	2/13/2025	2/27/2025	$ 17,784.91	14	$	248,988.74
182	CLEAResult Consulting Inc.	000105998	9/1/2024	9/19/2024	$ 17,536.84	18	$	315,663.12
183		000115643	2/4/2025	2/18/2025	$ 17,488.00	14	$	244,832.00
184		000120118	4/28/2025	5/15/2025	$ 17,200.00	17	$	292,400.00
185		000115056	1/20/2025	2/10/2025	$ 17,115.00	21	$	359,415.00
186	CLEAResult Consulting Inc.	000112148	12/1/2024	12/13/2024	$ 16,216.00	12	$	194,592.00
187	CLEAResult Consulting Inc.	000108741	9/20/2024	10/10/2024	$ 16,190.00	20	$	323,800.00
188		000114126	1/2/2025	2/10/2025	$ 15,500.00	39	$	604,500.00
189	CLEAResult Consulting Inc.	000113226	12/11/2024	12/24/2024	$ 15,371.18	13	$	199,825.34
190	CLEAResult Consulting Inc.	000108912	10/1/2024	11/13/2024	$ 15,050.00	43	$	647,150.00
191	CLEAResult Consulting Inc.	000106664	9/1/2024	9/13/2024	$ 14,390.00	12	$	172,680.00
192		000121744	6/1/2025	6/13/2025	$ 13,976.94	12	$	167,723.28
193	CLEAResult Consulting Inc.	000105548	7/17/2024	8/13/2024	$ 13,830.00	27	$	373,410.00
194	CLEAResult Consulting Inc.	000107696	9/3/2024	10/10/2024	$ 13,500.00	37	$	499,500.00
195		000116789	2/24/2025	3/11/2025	$ 13,500.00	15	$	202,500.00
196	CLEAResult Consulting Inc.	000112533	12/4/2024	12/18/2024	$ 13,462.00	14	$	188,468.00
197		000119893	4/23/2025	5/15/2025	$ 13,125.00	22	$	288,750.00
198		000121134	5/14/2025	6/10/2025	$ 13,125.00	27	$	354,375.00
199	CLEAResult Consulting Inc.	000108917	10/1/2024	10/15/2024	$ 12,863.73	14	$	180,092.22
200		000117140	3/3/2025	3/17/2025	$ 12,605.15	14	$	176,472.10
201	CLEAResult Consulting Inc.	000106030	9/1/2024	9/13/2024	$ 12,570.00	12	$	150,840.00
202		Hats for Ed	4/9/2025	5/21/2025	$ 12,397.00	42	$	520,674.00
203	CLEAResult Consulting Inc.	000105860	7/25/2024	8/13/2024	$ 12,280.00	19	$	233,320.00
204		000117182	4/1/2025	4/17/2025	$ 11,975.62	16	$	191,609.92
205	CLEAResult Consulting Inc.	000104173	7/1/2024	7/15/2024	$ 11,830.00	14	$	165,620.00
206	CLEAResult Consulting Inc.	000106903	9/1/2024	9/13/2024	$ 11,620.00	12	$	139,440.00
207	CLEAResult Consulting Inc.	000109168	10/1/2024	10/28/2024	$ 11,592.04	27	$	312,985.08
208	CLEAResult Consulting Inc.	000104371	7/1/2024	8/13/2024	$ 11,570.00	43	$	497,510.00
209		000116816	4/1/2025	4/17/2025	$ 11,563.07	16	$	185,009.12
210	CLEAResult Consulting Inc.	000108413	9/12/2024	10/10/2024	$ 11,550.00	28	$	323,400.00
211		000116102	2/7/2025	3/11/2025	$ 11,110.00	32	$	355,520.00
212	CLEAResult Consulting Inc.	000104016	7/1/2024	7/15/2024	$ 11,010.00	14	$	154,140.00
213		000121425	5/21/2025	6/10/2025	$ 10,925.00	20	$	218,500.00
214	CLEAResult Consulting Inc.	000111453	12/1/2024	12/13/2024	$ 10,836.77	12	$	130,041.24

215	CLEAResult Consulting Inc.		000112068	12/1/2024	12/13/2024	$	10,729.47	12	$ 128,753.64
216	CLEAResult Consulting Inc.		000110142	11/1/2024	11/26/2024	$	10,718.95	25	$ 267,973.75
217			000122668	6/11/2025	6/25/2025	$	10,649.93	14	$ 149,099.02
218	CLEAResult Consulting Inc.		000110442	12/1/2024	12/13/2024	$	10,600.00	12	$ 127,200.00
219			000119642	4/17/2025	5/16/2025	$	10,325.00	29	$ 299,425.00
220	CLEAResult Consulting Inc.		000104779	7/3/2024	7/17/2024	$	10,224.00	14	$ 143,136.00
221			RBMN Behavior money WO 13881394	3/31/2025	4/9/2025	$	10,000.00	9	$ 90,000.00
222			RBMN Behavior money WO 12721646	3/18/2025	4/9/2025	$	10,000.00	22	$ 220,000.00
223	CLEAResult Consulting Inc.		000111956	12/1/2024	12/18/2024	$	9,850.00	17	$ 167,450.00
224	CLEAResult Consulting Inc.		000113271	12/12/2024	12/26/2024	$	9,680.00	14	$ 135,520.00
225			000113609	1/1/2025	2/10/2025	$	9,640.00	40	$ 385,600.00
226			000119306	4/9/2025	5/16/2025	$	9,620.00	37	$ 355,940.00
227			000118727	4/2/2025	5/15/2025	$	9,390.00	43	$ 403,770.00
228	CLEAResult Consulting Inc.		000110524	12/1/2024	12/13/2024	$	9,293.97	12	$ 111,527.64
229	CLEAResult Consulting Inc.		000108665	9/18/2024	10/10/2024	$	9,272.50	22	$ 203,995.00
230	CLEAResult Consulting Inc.		000107915	9/4/2024	10/10/2024	$	9,120.00	36	$ 328,320.00
231	CLEAResult Consulting Inc.		000106315	8/13/2024	8/27/2024	$	9,047.44	14	$ 126,664.16
232			000118180	4/1/2025	4/17/2025	$	9,030.00	16	$ 144,480.00
233			000116391	2/13/2025	3/11/2025	$	8,990.00	26	$ 233,740.00
234	CLEAResult Consulting Inc.		000111659	12/1/2024	12/13/2024	$	8,850.00	12	$ 106,200.00
235			000120963	5/9/2025	6/10/2025	$	8,850.00	32	$ 283,200.00
236	CLEAResult Consulting Inc.		000103634	7/1/2024	7/15/2024	$	8,650.00	14	$ 121,100.00
237			000114940	1/16/2025	2/10/2025	$	8,500.00	25	$ 212,500.00
238			000117812	4/1/2025	4/17/2025	$	8,470.00	16	$ 135,520.00
239			000116369	2/13/2025	2/27/2025	$	8,436.01	14	$ 118,104.14
240	CLEAResult Consulting Inc.		000103053	7/1/2024	7/15/2024	$	8,420.00	14	$ 117,880.00
241	CLEAResult Consulting Inc.		000109336	10/2/2024	11/13/2024	$	8,410.00	42	$ 353,220.00
242			000115215	1/24/2025	2/10/2025	$	8,270.00	17	$ 140,590.00
243	CLEAResult Consulting Inc.		000107218	9/1/2024	9/13/2024	$	8,210.00	12	$ 98,520.00
244	CLEAResult Consulting Inc.		000112294	12/1/2024	12/18/2024	$	7,730.00	17	$ 131,410.00
245			000118359	4/1/2025	5/15/2025	$	7,660.00	44	$ 337,040.00
246			000119595	4/15/2025	5/15/2025	$	7,584.52	30	$ 227,535.60
247	BLOOMSBURG FAIR		DE49BCE1CB214EB6B0F1	8/20/2024	8/26/2024	$	7,500.00	6	$ 45,000.00
248			000115281	1/27/2025	2/10/2025	$	7,400.00	14	$ 103,600.00
249	CLEAResult Consulting Inc.		000112687	12/4/2024	12/18/2024	$	7,350.00	14	$ 102,900.00
250	CHECK 001026		3B57E81D4CE6451BB69A	10/8/2024	11/18/2024	$	7,137.90	41	$ 292,653.90
251			000116889	4/1/2025	4/17/2025	$	7,110.00	16	$ 113,760.00
252			Horowski_CCreport_May25	5/6/2025	6/4/2025	$	7,000.00	29	$ 203,000.00
253	CLEAResult Consulting Inc.		000106314	8/13/2024	8/27/2024	$	6,871.87	14	$ 96,206.18
254			000115403	2/1/2025	3/11/2025	$	6,730.00	38	$ 255,740.00
255			000117544	4/1/2025	4/17/2025	$	6,650.00	16	$ 106,400.00
256			3 10 25A	2/10/2025	3/19/2025	$	6,500.00	37	$ 240,500.00
257			Railroad Payment Fees	2/12/2025	2/26/2025	$	6,400.00	14	$ 89,600.00
258			000116628	2/20/2025	3/11/2025	$	6,400.00	19	$ 121,600.00
259	CLEAResult Consulting Inc.		000107519	9/1/2024	9/13/2024	$	6,200.00	12	$ 74,400.00
260	CLEAResult Consulting Inc.		000109596	10/10/2024	10/28/2024	$	6,062.11	18	$ 109,117.98
261			RBMN fees for 12721646	3/18/2025	4/9/2025	$	6,000.00	22	$ 132,000.00
262			1162380	1/2/2025	1/31/2025	$	6,000.00	29	$ 174,000.00
263	CLEAResult Consulting Inc.		000105982	7/30/2024	8/13/2024	$	5,900.00	14	$ 82,600.00
264	CLEAResult Consulting Inc.		000104170	6/20/2024	7/3/2024	$	5,711.69	13	$ 74,251.97
265	CLEAResult Consulting Inc.		000110544	10/25/2024	11/13/2024	$	5,650.00	19	$ 107,350.00
266			000121095	5/13/2025	6/10/2025	$	5,575.00	28	$ 156,100.00
267	CLEAResult Consulting Inc.		000104777	7/3/2024	7/17/2024	$	5,470.00	14	$ 76,580.00
268			000116383	2/13/2025	3/11/2025	$	5,400.00	26	$ 140,400.00
269			000118025	4/1/2025	4/21/2025	$	5,324.51	20	$ 106,490.20
270	CLEAResult Consulting Inc.		000112147	12/1/2024	12/13/2024	$	5,200.00	12	$ 62,400.00
271			Railroad Fees	2/19/2025	3/17/2025	$	5,000.00	26	$ 130,000.00
272			Railroad Fees	3/13/2025	3/27/2025	$	5,000.00	14	$ 70,000.00
273			Railroad Fees	3/13/2025	3/27/2025	$	5,000.00	14	$ 70,000.00
274			Railroad Fees	6/10/2025	6/23/2025	$	5,000.00	13	$ 65,000.00
275			RBMN Fees for 13881394	3/31/2025	4/9/2025	$	5,000.00	9	$ 45,000.00
276			21350-13028	12/30/2024	3/24/2025	$	5,000.00	84	$ 420,000.00
277			19950-13049	12/20/2024	6/16/2025	$	5,000.00	178	$ 890,000.00
278			97551-07020	7/14/2024	3/31/2025	$	4,920.60	260	$ 1,279,356.00
279	Kevin Heebner		46215-51008A	8/15/2024	10/7/2024	$	4,864.00	53	$ 257,792.00
280			DOT tanker inspection, repair	5/12/2025	5/28/2025	$	4,858.54	16	$ 77,736.64
281	CLEAResult Consulting Inc.		000105983	7/30/2024	8/13/2024	$	4,850.00	14	$ 67,900.00
282	CLEAResult Consulting Inc.		000105985	7/30/2024	8/13/2024	$	4,800.00	14	$ 67,200.00
283	IRONTON AUTO BODY INC		Personal vehicle damage	2/27/2025	4/3/2025	$	4,765.53	35	$ 166,793.55
284			000116389	2/13/2025	3/11/2025	$	4,718.89	26	$ 122,691.14
285	George Skripko IV		BA42240-37025	10/18/2024	11/4/2024	$	4,628.03	17	$ 78,676.51
286			DCNR Hazard Trees	2/17/2025	4/21/2025	$	4,621.52	63	$ 291,155.76
287			Safety/Storm/Rental/Veh Dam	3/5/2025	3/14/2025	$	4,576.71	9	$ 41,190.39
288	Judy Kern		44450-02259	10/25/2022	7/16/2024	$	4,500.00	630	$ 2,835,000.00
289	Sherri L Bradley		BA20090-42051	8/27/2024	8/29/2024	$	4,500.00	2	$ 9,000.00
290			January 2025 Expenses	1/29/2025	2/7/2025	$	4,500.00	9	$ 40,500.00
291	Jason Rozenberg		68521-22015	8/1/2024	10/2/2024	$	4,484.68	62	$ 278,050.16
292			000121650	6/1/2025	6/13/2025	$	4,350.00	12	$ 52,200.00
293	Marshall Maurer		98070-07002	4/23/2024	9/3/2024	$	4,281.24	133	$ 569,404.92
294	CLEAResult Consulting Inc.		000110508	12/1/2024	12/13/2024	$	4,200.00	12	$ 50,400.00
295			000121385	5/20/2025	6/10/2025	$	4,200.00	21	$ 88,200.00
296			Flex MBA Spring 2025 Course	5/27/2025	5/30/2025	$	4,140.60	3	$ 12,421.80
297			Spring 2025	6/9/2025	6/16/2025	$	4,070.00	7	$ 28,490.00
298			12385798 RR Flagging	5/6/2025	5/23/2025	$	4,063.00	17	$ 69,071.00
299			Good Catch and Safety	2/6/2025	2/20/2025	$	4,061.95	14	$ 56,867.30
300			95080-94003	2/14/2025	3/10/2025	$	4,032.41	24	$ 96,777.84
301	Hisham Nor Eldin		20360-00032	4/15/2024	9/9/2024	$	4,029.31	147	$ 592,308.57
302			Tuition Reimbursement Fin Man	12/9/2024	1/6/2025	$	4,020.00	28	$ 112,560.00
303			Fall 2024 Class	1/7/2025	1/23/2025	$	4,020.00	16	$ 64,320.00
304			Dan Wilke	5/25/2025	5/31/2025	$	4,020.00	6	$ 24,120.00
305			June, 2025 Expense Report	4/8/2025	6/30/2025	$	4,000.00	83	$ 332,000.00
306			WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	4,000.00	17	$ 68,000.00
307	IN *BIDDLE CONSULTING GRO		C8CC19F1FAAC4847852D	12/3/2024	12/16/2024	$	3,995.00	13	$ 51,935.00
308	Thomas J. Finn Jr.		18520-18002	7/1/2024	10/21/2024	$	3,975.00	112	$ 445,200.00
309			82681-18009	1/29/2025	5/1/2025	$	3,937.77	92	$ 362,274.84
310			000121558	5/23/2025	6/10/2025	$	3,875.00	18	$ 69,750.00
311			41230-01010	7/29/2024	4/9/2025	$	3,854.15	254	$ 978,954.10
312			Spring 2025 Class 1	1/5/2025	3/31/2025	$	3,737.97	85	$ 317,727.45
313			Meghan Fonda	3/23/2025	6/11/2025	$	3,737.97	80	$ 299,037.60
314			Summer 2025 Class 2	3/23/2025	6/16/2025	$	3,737.97	85	$ 317,727.45
315	Penn State university		Fall 2024 Class 1	1/9/2025	1/14/2025	$	3,694.36	5	$ 18,471.80
316	Penn State university		Fall 2024 Class 3	1/9/2025	1/14/2025	$	3,694.00	5	$ 18,470.00
317			Fall 2024 Classes	7/23/2024	1/3/2025	$	3,648.00	164	$ 598,272.00
318	MUTUAL BENEFIT INSURANCE		MO544844-BA6044061016	7/26/2024	8/6/2024	$	3,640.00	11	$ 40,040.00
319			Fall 2024 Class 816	1/9/2025	1/27/2025	$	3,609.42	18	$ 64,969.56
320			000121521	5/22/2025	6/10/2025	$	3,550.00	19	$ 67,450.00
321			Horowski_CCreport_May25	5/6/2025	6/4/2025	$	3,500.00	29	$ 101,500.00
322			Duboistown Aerial Wireline Occ	1/7/2025	1/24/2025	$	3,500.00	17	$ 59,500.00
323			Permit to replace failed pole	2/13/2025	2/25/2025	$	3,500.00	12	$ 42,000.00
324			Norfolk railroad permit	4/29/2025	5/7/2025	$	3,500.00	8	$ 28,000.00
325			WIGR-MECH RR Permit	1/14/2025	2/3/2025	$	3,500.00	20	$ 70,000.00
326			5205-AdvFedTax	4/24/2025	5/19/2025	$	3,495.00	25	$ 87,375.00
327			5211-AdvDataAnalytics	4/24/2025	5/19/2025	$	3,495.00	25	$ 87,375.00

328			000121652	5/28/2025	6/11/2025	$	3,400.00	14	$ 47,600.00
329	CLEAResult Consulting Inc.		000110545	10/25/2024	11/13/2024	$	3,300.00	19	$ 62,700.00
330			Fall 2024 Class	10/15/2024	1/6/2025	$	3,292.66	83	$ 273,290.78
331			87000-39030	3/5/2025	5/12/2025	$	3,291.30	68	$ 223,808.40
332			38080-16009	8/28/2024	4/14/2025	$	3,291.14	229	$ 753,671.06
333	Penn State Harrisburg		Fall 2024 Comm System Design	8/26/2024	1/9/2025	$	3,281.72	136	$ 446,313.92
334			Fall 2024 HF Circuit Design	8/26/2024	1/9/2025	$	3,281.72	136	$ 446,313.92
335			Spring 2025 Power Systems II	1/13/2025	5/20/2025	$	3,281.72	127	$ 416,778.44
336			75430-27002	8/28/2024	1/22/2025	$	3,275.89	147	$ 481,555.83
337			000116470	2/17/2025	3/11/2025	$	3,242.33	22	$ 71,331.26
338			000114748	1/10/2025	2/10/2025	$	3,230.00	31	$ 100,130.00
339			Reigner Winter Quarter 2025	11/22/2024	4/23/2025	$	3,215.00	152	$ 488,680.00
340			BA71261-16002	6/19/2025	6/23/2025	$	3,182.00	4	$ 12,728.00
341			January 2025 Expenses	1/29/2025	2/7/2025	$	3,150.00	9	$ 28,350.00
342			Credit Card	3/12/2025	3/20/2025	$	3,145.76	8	$ 25,166.08
343			Tuition Reimbursement	5/12/2025	5/20/2025	$	3,117.34	8	$ 24,938.72
344	William Hirschman Jr.		96864-11235A	4/23/2024	9/30/2024	$	3,078.98	160	$ 492,636.80
345			000119970	4/25/2025	5/15/2025	$	3,069.55	20	$ 61,391.00
346	CLEAResult Consulting Inc.		000104211	7/1/2024	7/15/2024	$	3,040.00	14	$ 42,560.00
347			DCNR Hazard Trees	3/26/2025	4/4/2025	$	3,001.67	9	$ 27,015.03
348	Mark A. Todero		BA66150-34007A	9/26/2024	9/27/2024	$	3,000.00	1	$ 3,000.00
349	CLEAResult Consulting Inc.		000113519	12/17/2024	12/31/2024	$	3,000.00	14	$ 42,000.00
350			Spring 2025 Tuition Request	5/17/2025	5/19/2025	$	2,950.00	2	$ 5,900.00
351			tuition reimbursement	3/10/2025	4/17/2025	$	2,946.18	38	$ 111,954.84
352			Danielle Morrison	1/15/2025	1/20/2025	$	2,895.00	5	$ 14,475.00
353			Danielle Morrison	3/14/2025	3/18/2025	$	2,895.00	4	$ 11,580.00
354			Danielle Morrison	3/12/2025	5/13/2025	$	2,895.00	62	$ 179,490.00
355	Jessika Timinski		98901-16023	3/17/2024	8/29/2024	$	2,877.48	165	$ 474,784.20
356	CLEAResult Consulting Inc.		000105516	7/16/2024	8/13/2024	$	2,850.00	28	$ 79,800.00
357			000117138	3/3/2025	3/17/2025	$	2,804.00	14	$ 39,256.00
358			RBMN Lease prep and 1st yr fee	4/1/2025	5/12/2025	$	2,800.00	41	$ 114,800.00
359	CLEAResult Consulting Inc.		000110887	11/4/2024	11/18/2024	$	2,787.67	14	$ 39,027.38
360			EPA Oversight - Columbia MGP	1/3/2025	1/10/2025	$	2,759.16	7	$ 19,314.12
361	Susan Shatto		B/A34580-80033	9/30/2024	10/2/2024	$	2,744.51	2	$ 5,489.02
362			Mutual Assistance Hats	12/10/2024	1/3/2025	$	2,725.00	24	$ 65,400.00
363			DCNR Hazard Trees Distribution	3/26/2025	4/4/2025	$	2,706.44	9	$ 24,357.96
364			Annual DOT Tanker inspections	3/28/2025	4/14/2025	$	2,695.26	17	$ 45,819.42
365	Jeffrey Marshman		BA68270-60039	11/6/2024	11/13/2024	$	2,633.06	7	$ 18,431.42
366			Annual DEP COA Payment	5/6/2025	6/30/2025	$	2,601.39	55	$ 143,076.45
367	Newport American Legion		B/A:68190-96007	9/10/2024	9/16/2024	$	2,500.00	6	$ 15,000.00
368			Bethlehem Signage deposit	2/10/2025	2/24/2025	$	2,484.00	14	$ 34,776.00
369			Bethlehem signage	3/4/2025	3/12/2025	$	2,484.00	8	$ 19,872.00
370			Cotman Ave Group O&M Fund	4/22/2025	5/5/2025	$	2,450.00	13	$ 31,850.00
371	CLEAResult Consulting Inc.		000113127	12/9/2024	12/23/2024	$	2,400.00	14	$ 33,600.00
372			Hampen Twp Permits	2/28/2025	3/18/2025	$	2,400.00	18	$ 43,200.00
373			08240-87023	3/12/2025	3/13/2025	$	2,400.00	1	$ 2,400.00
374			000117776	4/1/2025	4/17/2025	$	2,400.00	16	$ 38,400.00
375			BA63681-15017	6/12/2025	6/23/2025	$	2,366.81	11	$ 26,034.91
376	Charissa Stork		24779-51038	7/17/2024	8/14/2024	$	2,302.56	28	$ 64,471.68
377	CLEAResult Consulting Inc.		000109037	9/26/2024	10/10/2024	$	2,300.00	14	$ 32,200.00
378			000118654	4/1/2025	5/15/2025	$	2,300.00	44	$ 101,200.00
379			000119278	4/8/2025	5/15/2025	$	2,300.00	37	$ 85,100.00
380			000121426	5/21/2025	6/10/2025	$	2,300.00	20	$ 46,000.00
381			BA24470-62028	5/13/2025	5/20/2025	$	2,286.80	7	$ 16,007.60
382	CHECK	001010	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$	2,250.00	14	$ 31,500.00
383			Pre Calculus tuition	4/8/2025	6/18/2025	$	2,250.00	71	$ 159,750.00
384			39820-14016	3/9/2025	6/6/2025	$	2,245.00	89	$ 199,805.00
385			Spring 2025 Class 2	1/5/2025	3/31/2025	$	2,225.94	85	$ 189,204.90
386			tuition reimbursement	3/10/2025	5/22/2025	$	2,216.83	73	$ 161,828.59
387	Penn State university		Fall 2024 Class 2	1/9/2025	1/14/2025	$	2,215.00	5	$ 11,075.00
388	Amazon		C9AEB6CC95ED4A0E9FE0	9/3/2024	9/23/2024	$	2,140.09	20	$ 42,801.80
389	John Kraybill-Greggo		18720-18026	6/29/2024	9/16/2024	$	2,125.00	79	$ 167,875.00
390			Spring 2025 Class MTH157	12/8/2024	5/23/2025	$	2,103.00	166	$ 349,098.00
391			26101-13018	12/12/2024	1/13/2025	$	2,100.00	32	$ 67,200.00
392	Steve Houser		B/A06540-77004A	11/7/2024	11/13/2024	$	2,092.32	6	$ 12,553.92
393			Water for LEHSC	3/3/2025	3/13/2025	$	2,068.55	10	$ 20,685.50
394			55934-69076	12/23/2024	1/8/2025	$	2,064.02	16	$ 33,024.32
395			Tuition Reimbursement	1/28/2025	2/3/2025	$	2,064.00	6	$ 12,384.00
396			Tuition Reimbursement	3/5/2025	3/7/2025	$	2,064.00	2	$ 4,128.00
397			Tuition Reimbursement	4/6/2025	4/11/2025	$	2,064.00	5	$ 10,320.00
398			BA85210-41009	2/6/2025	2/10/2025	$	2,028.37	4	$ 8,113.48
399			Water for LEHSC	5/15/2025	5/20/2025	$	2,024.15	5	$ 10,120.75
400			48401-74007	12/29/2024	3/31/2025	$	2,008.95	92	$ 184,823.40
401	CHECK	001065	20A1B4B5161B4F2A9297	10/8/2024	10/24/2024	$	2,000.00	16	$ 32,000.00
402	CHECK	001068	F3305CCF18184A1A89FE	12/9/2024	12/19/2024	$	2,000.00	10	$ 20,000.00
403			NS WO 13863892 2/16/2025	2/16/2025	2/21/2025	$	2,000.00	5	$ 10,000.00
404			Horowski_CCreport_06172025	6/10/2025	6/30/2025	$	2,000.00	20	$ 40,000.00
405			Horowski_CCreport_06172025	6/11/2025	6/30/2025	$	2,000.00	19	$ 38,000.00
406			Railroad Permit for Bingaman	3/12/2025	3/27/2025	$	2,000.00	15	$ 30,000.00
407			Steve Nosek	6/5/2025	6/18/2025	$	2,000.00	13	$ 26,000.00
408			Steve Nosek	6/11/2025	6/18/2025	$	2,000.00	7	$ 14,000.00
409			RailPros Permit Application	2/19/2025	2/27/2025	$	2,000.00	8	$ 16,000.00
410			RailPros fees WO 13834412	3/31/2025	4/7/2025	$	2,000.00	7	$ 14,000.00
411			RailPros Aerial Occupancy Fee	4/8/2025	4/22/2025	$	2,000.00	14	$ 28,000.00
412			FORPPLBA00386-12001	10/23/2024	2/10/2025	$	2,000.00	110	$ 220,000.00
413	Hugh Mertz		36791-02056A	10/7/2024	10/8/2024	$	1,995.00	1	$ 1,995.00
414			Horowski_CCreport01212025	1/14/2025	2/3/2025	$	1,995.00	20	$ 39,900.00
415			Fall 2024 Class 810	1/9/2025	1/27/2025	$	1,968.85	18	$ 35,439.30
416	CLEAResult Consulting Inc.		000107521	9/1/2024	9/13/2024	$	1,950.00	12	$ 23,400.00
417			BA16979-93008	1/22/2025	1/24/2025	$	1,929.00	2	$ 3,858.00
418			Good Catch Awards	2/21/2025	4/28/2025	$	1,905.95	66	$ 125,792.70
419			BUX-UPHA Permit Fees	1/31/2025	2/12/2025	$	1,900.00	12	$ 22,800.00
420			General Expenses	2/13/2025	2/24/2025	$	1,900.00	11	$ 20,900.00
421			B/A:14630-86036	4/15/2025	4/23/2025	$	1,880.00	8	$ 15,040.00
422			Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	1,862.27	127	$ 236,508.29
423			Hampden Twp Road Permits	4/3/2025	4/15/2025	$	1,860.00	12	$ 22,320.00
424	Kim Houck		B/A:23690-64015	9/20/2024	9/26/2024	$	1,845.00	6	$ 11,070.00
425			37250-22143	12/21/2022	5/7/2025	$	1,839.00	868	$ 1,596,252.00
426			000120065	5/1/2025	6/10/2025	$	1,825.00	40	$ 73,000.00
427	Douglas Stroman		76310-30055	12/5/2024	12/11/2024	$	1,823.20	6	$ 10,939.20
428	CLEAResult Consulting Inc.		000109693	10/4/2024	11/13/2024	$	1,810.00	40	$ 72,400.00
429			16581-21004	10/24/2024	3/7/2025	$	1,807.56	134	$ 242,213.04
430			BA35660-57004	2/5/2025	2/10/2025	$	1,804.57	5	$ 9,022.85
431	CLEAResult Consulting Inc.		000112149	12/1/2024	12/13/2024	$	1,800.00	12	$ 21,600.00
432			Jerrys Engine Repair	1/8/2025	1/21/2025	$	1,788.37	13	$ 23,248.81
433			February Expense #4	1/28/2025	2/11/2025	$	1,768.05	14	$ 24,752.70
434			5206-LawEthics&Reg	4/24/2025	5/19/2025	$	1,755.00	25	$ 43,875.00
435	D&B Construction		99416-67017	9/5/2024	9/9/2024	$	1,750.00	4	$ 7,000.00
436	Enterprise		Personal vehicle damage	2/14/2025	4/3/2025	$	1,748.97	48	$ 83,950.56
437			5206-LawEthics&Reg	4/24/2025	5/19/2025	$	1,740.00	25	$ 43,500.00
438			59780-09045	4/9/2025	4/14/2025	$	1,700.00	5	$ 8,500.00
439	Harry Sechler		B/A:67840-49007	9/16/2024	9/17/2024	$	1,695.47	1	$ 1,695.47
440			Water LEHSC	4/11/2025	4/22/2025	$	1,682.18	11	$ 18,503.98

441	CLEAResult Consulting Inc.	000109170	10/1/2024	11/13/2024	$	1,670.00	43	$ 71,810.00
442		Fall 2024 Class 810	12/13/2024	1/27/2025	$	1,640.58	45	$ 73,826.10
443		80001-75000	4/27/2025	5/20/2025	$	1,623.33	23	$ 37,336.59
444		DOT Annual Tanker Inspections	5/16/2025	5/28/2025	$	1,618.94	12	$ 19,427.22
445	CLEAResult Consulting Inc.	000104634	7/1/2024	8/13/2024	$	1,610.00	43	$ 69,230.00
446		Railroad Fees	3/13/2025	3/27/2025	$	1,600.00	14	$ 22,400.00
447		Railroad Fees	3/13/2025	3/27/2025	$	1,600.00	14	$ 22,400.00
448		DOT Tanker inspections	5/14/2025	6/4/2025	$	1,584.20	21	$ 33,268.25
449		Credit Card	3/25/2025	4/3/2025	$	1,540.29	9	$ 13,862.61
450		000119463	4/11/2025	5/16/2025	$	1,535.00	35	$ 53,725.00
451	CLEAResult Consulting Inc.	000107969	9/5/2024	10/10/2024	$	1,530.00	35	$ 53,550.00
452		79450-22012	11/1/2024	4/9/2025	$	1,528.65	159	$ 243,055.35
453		Winter 2025 Class	12/18/2024	4/3/2025	$	1,525.00	106	$ 161,650.00
454		Summer class 2024 COM 200	6/29/2024	4/9/2025	$	1,525.00	284	$ 433,100.00
455		Summer 2024 Class MAT 210	6/29/2024	4/9/2025	$	1,525.00	284	$ 433,100.00
456	Michael Piari	BA20300-32012	10/17/2024	10/21/2024	$	1,520.00	4	$ 6,080.00
457		Spring 2025 Class 2	1/5/2025	3/31/2025	$	1,512.03	85	$ 128,522.55
458		WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	1,500.00	17	$ 25,500.00
459		RBMN Fees for 13881394	3/31/2025	4/9/2025	$	1,500.00	9	$ 13,500.00
460		RBMN fees for 12721646	3/31/2025	4/9/2025	$	1,500.00	9	$ 13,500.00
461		Selinsgrove Tap RR Permits	1/14/2025	2/3/2025	$	1,500.00	20	$ 30,000.00
462		Selinsgrove Tap RR Permits	1/14/2025	2/3/2025	$	1,500.00	20	$ 30,000.00
463		Railpros Permit WO 13834412	1/10/2025	2/3/2025	$	1,500.00	24	$ 36,000.00
464		GP SLLA SUNB-LOCK SEG 1	2/4/2025	4/7/2025	$	1,500.00	62	$ 93,000.00
465	Melissa Kipe	REFB/A75980-78139	12/13/2024	12/23/2024	$	1,495.97	10	$ 14,959.70
466		B/A:10430-87039	1/21/2025	1/28/2025	$	1,495.14	7	$ 10,465.98
467	Joseph Murach	45119-11394	8/15/2023	7/22/2024	$	1,487.60	342	$ 508,759.20
468	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	1,485.38	47	$ 69,812.86
469		Annual DOT Tanker inspections	4/3/2025	4/14/2025	$	1,480.72	11	$ 16,287.89
470	Penn State university	Fall 2024 Class 2	1/9/2025	1/14/2025	$	1,479.00	5	$ 7,395.00
471		Brian McCormick 5/13/2025	5/19/2025	5/27/2025	$	1,456.00	8	$ 11,648.00
472	OPC*PORTNOFF LAW DELQ TAX	2442D789F04142E18185	8/9/2024	8/20/2024	$	1,443.24	11	$ 15,875.64
473		23440-24015	1/30/2025	5/1/2025	$	1,436.22	91	$ 130,696.02
474		Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	1,435.20	9	$ 12,916.80
475		Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	1,435.20	9	$ 12,916.80
476		Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	1,435.20	9	$ 12,916.80
477		54270-89099A	1/14/2025	1/28/2025	$	1,434.85	14	$ 20,087.90
478		Brian McCormick 4/30/2025	4/23/2025	4/30/2025	$	1,430.00	7	$ 10,010.00
479		Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	1,419.45	127	$ 180,270.15
480		Manor Equipment	1/21/2025	2/3/2025	$	1,401.42	13	$ 18,218.46
481		000120121	4/28/2025	5/15/2025	$	1,400.00	17	$ 23,800.00
482	Patricia Taylor	B/A:13280-48014	9/30/2024	10/2/2024	$	1,398.00	2	$ 2,796.00
483		86461-05024	4/8/2025	4/7/2025	$	1,395.00	(1)	$ (1,395.00)
484	CLEAResult Consulting Inc.	000105671	7/19/2024	8/13/2024	$	1,390.00	25	$ 34,750.00
485	Christine Wagner	89600-50013	5/2/2024	10/7/2024	$	1,388.99	158	$ 219,460.42
486	Enterprise	Personal Vehicle Damage	1/16/2025	2/13/2025	$	1,382.40	28	$ 38,707.20
487		Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	1,382.00	7	$ 9,674.00
488		Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	1,382.00	7	$ 9,674.00
489		000114249	1/6/2025	2/10/2025	$	1,370.00	35	$ 47,950.00
490		Brian McCormick 6/2/2025	5/23/2025	6/5/2025	$	1,367.00	13	$ 17,771.00
491		Brian McCormick 6/2/2025	5/23/2025	6/5/2025	$	1,367.00	13	$ 17,771.00
492		Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	1,367.00	7	$ 9,569.00
493	CLEAResult Consulting Inc.	000110377	12/1/2024	12/13/2024	$	1,360.00	12	$ 16,320.00
494		14810-91017	2/11/2025	2/14/2025	$	1,348.65	3	$ 4,045.95
495	CLEAResult Consulting Inc.	000110720	12/1/2024	12/13/2024	$	1,340.00	12	$ 16,080.00
496		Amr Elhakim	6/20/2025	6/30/2025	$	1,340.00	10	$ 13,400.00
497		Amr Elhakim	6/20/2025	6/30/2025	$	1,340.00	10	$ 13,400.00
498		Amr Elhakim	6/20/2025	6/30/2025	$	1,340.00	10	$ 13,400.00
499		000113383	1/1/2025	2/10/2025	$	1,340.00	40	$ 53,600.00
500	CLEAResult Consulting Inc.	000107375	9/1/2024	10/10/2024	$	1,320.00	39	$ 51,480.00
501		41280-58000	2/24/2025	2/25/2025	$	1,318.50	1	$ 1,318.50
502		Storm meals/snacks/FR Clothing	12/19/2024	1/13/2025	$	1,314.35	25	$ 32,858.75
503	James D. Zakrzewski Jr.	15510-23030	1/24/2024	9/30/2024	$	1,309.30	250	$ 327,325.00
504		000119757	4/18/2025	5/15/2025	$	1,300.00	27	$ 35,100.00
505		63540-29008	4/3/2025	4/9/2025	$	1,291.59	6	$ 7,749.54
506		36840-60029A	4/1/2025	4/7/2025	$	1,289.96	6	$ 7,739.76
507	CLEAResult Consulting Inc.	000108755	9/20/2024	10/10/2024	$	1,280.00	20	$ 25,600.00
508	Bernard E. Adamczyk	BA83362-57006	10/16/2024	10/17/2024	$	1,270.00	1	$ 1,270.00
509		May Expense #4	5/2/2025	5/15/2025	$	1,246.51	13	$ 16,204.63
510	Peter Everett	45960-13048	1/17/2024	9/19/2024	$	1,238.69	246	$ 304,717.74
511		70001-67016	11/22/2024	3/31/2025	$	1,234.54	129	$ 159,255.66
512	CLEAResult Consulting Inc.	000112527	12/3/2024	12/18/2024	$	1,230.00	15	$ 18,450.00
513		DCNR Hazard Trees Distribution	3/24/2025	4/4/2025	$	1,225.49	11	$ 13,480.39
514		ice melt	2/12/2025	2/17/2025	$	1,225.36	5	$ 6,126.80
515		Brian McCormick 5/13/2025	5/9/2025	5/27/2025	$	1,223.00	18	$ 22,014.00
516	CLEAResult Consulting Inc.	000108290	9/9/2024	9/23/2024	$	1,200.00	14	$ 16,800.00
517	CLEAResult Consulting Inc.	000111145	11/5/2024	11/26/2024	$	1,200.00	21	$ 25,200.00
518	CLEAResult Consulting Inc.	000111706	11/14/2024	11/27/2024	$	1,200.00	13	$ 15,600.00
519		BA96530-26048	12/23/2024	1/7/2025	$	1,200.00	15	$ 18,000.00
520		000114943A	2/1/2025	2/14/2025	$	1,200.00	13	$ 15,600.00
521		000116384	2/13/2025	3/11/2025	$	1,200.00	26	$ 31,200.00
522		000119597	4/15/2025	5/15/2025	$	1,200.00	30	$ 36,000.00
523		000120847	5/7/2025	6/10/2025	$	1,200.00	34	$ 40,800.00
524		MTH/216T	11/11/2024	1/6/2025	$	1,194.00	56	$ 66,864.00
525		AJK - 1/24/25 - 1	12/30/2024	1/24/2025	$	1,190.20	25	$ 29,755.00
526	Edward W. Hollabaugh	REFB/A:22770-98005	3/6/2024	8/7/2024	$	1,189.98	154	$ 183,256.92
527		February Expense #5	2/4/2025	2/11/2025	$	1,188.00	7	$ 8,316.00
528		April Expense #15	4/22/2025	4/29/2025	$	1,188.00	7	$ 8,316.00
529	B.A. MEIXEL ELECTRICAL INC.	31650-64007POSBA240013	3/4/2024	8/6/2024	$	1,165.00	155	$ 180,575.00
530		5287-Colloquium	4/24/2025	5/19/2025	$	1,165.00	25	$ 29,125.00
531		Eastern University MBA Spring II	2/14/2025	5/6/2025	$	1,162.00	81	$ 94,122.00
532	Judy Rogers	B/A:22770-98005	3/6/2024	8/7/2024	$	1,160.00	154	$ 178,640.00
533		Credit Card	3/25/2025	3/31/2025	$	1,155.43	6	$ 6,932.58
534		DCNR Hazard Trees	3/26/2025	4/21/2025	$	1,148.48	26	$ 29,860.48
535	CLEAResult Consulting Inc.	000107032	9/1/2024	10/10/2024	$	1,148.21	39	$ 44,780.19
536	PENN DOT ACCTS RECV	9962D8E5197E456A87BC	9/20/2024	12/4/2024	$	1,146.60	75	$ 85,995.00
537	CLEAResult Consulting Inc.	000106813	9/1/2024	9/13/2024	$	1,140.00	12	$ 13,680.00
538	STEELTON BOROUGH	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	1,125.12	8	$ 9,000.96
539	STEELTON BOROUGH	308C773CC6884706A375	11/11/2024	11/19/2024	$	1,125.12	8	$ 9,000.96
540		February Expense #14	2/13/2025	2/18/2025	$	1,125.12	5	$ 5,625.60
541		May Expense #9	5/13/2025	5/30/2025	$	1,125.12	17	$ 19,127.04
542		DOT Annual Tanker Inspections	5/15/2025	5/28/2025	$	1,113.62	13	$ 14,477.00
543		000115284	1/27/2025	2/10/2025	$	1,100.00	14	$ 15,400.00
544		000116149	2/7/2025	3/11/2025	$	1,100.00	32	$ 35,200.00
545	Stanley Little	B/A:57900-83087	7/19/2024	7/23/2024	$	1,098.00	4	$ 4,392.00
546		49375-59105	4/3/2025	4/9/2025	$	1,075.74	6	$ 6,454.44
547		WESLEY SECHRIST	1/7/2025	3/20/2025	$	1,074.23	72	$ 77,344.56
548		WESLEY SECHRIST	1/7/2025	5/27/2025	$	1,074.23	140	$ 150,392.20
549		March Expense #7	2/28/2025	3/11/2025	$	1,071.94	11	$ 11,791.34
550	CLEAResult Consulting Inc.	000105959	9/1/2024	9/13/2024	$	1,070.00	12	$ 12,840.00
551		Spring 2025 Tuition Request	5/17/2025	5/19/2025	$	1,070.00	2	$ 2,140.00
552		000115024	1/17/2025	2/10/2025	$	1,070.00	24	$ 25,680.00
553		Credit Card	3/5/2025	3/11/2025	$	1,059.43	6	$ 6,356.58

554	Royers Flowers		44781-01025	9/18/2024	9/23/2024	$	1,054.60	5	$ 5,273.00
555			Wesley Sechrist	8/25/2024	1/17/2025	$	1,050.75	145	$ 152,358.75
556	CLEAResult Consulting Inc.		000103248	7/1/2024	7/15/2024	$	1,050.00	14	$ 14,700.00
557			000115684	2/7/2025	3/11/2025	$	1,043.75	32	$ 33,400.00
558			REFB/A:77120-64024	1/10/2025	1/13/2025	$	1,035.19	3	$ 3,105.57
559			BA17730-37005	1/9/2025	1/10/2025	$	1,007.57	1	$ 1,007.57
560	CLEAResult Consulting Inc.		000104741	7/3/2024	8/1/2024	$	1,000.00	29	$ 29,000.00
561	CLEAResult Consulting Inc.		000109009	10/1/2024	10/30/2024	$	1,000.00	29	$ 29,000.00
562	LEHIGH COUNTY AUTHORITY		5282814B5AFE43D890B7	9/20/2024	9/26/2024	$	1,000.00	6	$ 6,000.00
563			ROW Payment	2/3/2025	2/26/2025	$	1,000.00	23	$ 23,000.00
564			74670-09004	8/9/2024	2/18/2025	$	1,000.00	193	$ 193,000.00
565			74861-23001	11/22/2024	3/24/2025	$	1,000.00	122	$ 122,000.00
566	CLEAResult Consulting Inc.		000104057	7/1/2024	7/15/2024	$	990.00	14	$ 13,860.00
567			Brian McCormick	3/2/2025	3/7/2025	$	990.00	5	$ 4,950.00
568			Brian McCormick	4/17/2025	4/30/2025	$	990.00	13	$ 12,870.00
569			Pestano11	3/6/2025	3/27/2025	$	990.00	21	$ 20,790.00
570			Pestano10	3/6/2025	3/27/2025	$	990.00	21	$ 20,790.00
571			Pestano13	3/23/2025	5/30/2025	$	990.00	68	$ 67,320.00
572			Pestano12	3/23/2025	5/30/2025	$	990.00	68	$ 67,320.00
573	Meadow Landscaping Inc		46760-22016	11/1/2024	11/25/2024	$	984.00	24	$ 23,616.00
574	AIA CORPORATION		254552DC64144F34BABF	9/4/2024	9/23/2024	$	983.95	19	$ 18,695.05
575	CLEAResult Consulting Inc.		000111578	12/1/2024	12/13/2024	$	980.00	12	$ 11,760.00
576			Good Catch Hats	6/2/2025	6/12/2025	$	979.09	10	$ 9,790.90
577			000116842	2/27/2025	3/13/2025	$	977.17	14	$ 13,680.38
578			April Expense #6	4/9/2025	4/16/2025	$	972.51	7	$ 6,807.57
579	CLEAResult Consulting Inc.		000110079	10/14/2024	11/13/2024	$	970.00	30	$ 29,100.00
580			000118356	4/1/2025	5/15/2025	$	969.47	44	$ 42,656.68
581			Brian McCormick 6/10/2025	6/3/2025	6/10/2025	$	969.00	7	$ 6,783.00
582			000119969	4/25/2025	5/15/2025	$	968.54	20	$ 19,370.80
583	CLEAResult Consulting Inc.		000104533	7/1/2024	8/13/2024	$	966.20	43	$ 41,546.60
584	CAPITAL REGION WATER		4808649CDA3D475989B8	7/15/2024	7/30/2024	$	961.28	15	$ 14,419.20
585	CAPITAL REGION WATER		ABA59C30C3E74B49BFC8	8/9/2024	8/16/2024	$	961.28	7	$ 6,728.96
586	CAPITAL REGION WATER		4342E4B9F183477DA76A	9/9/2024	9/27/2024	$	961.28	18	$ 17,303.04
587	CAPITAL REGION WATER		BA57EDC3003E4E34ACD5	10/11/2024	10/21/2024	$	961.28	10	$ 9,612.80
588	CAPITAL REGION WATER		308C773CC6884706A375	11/11/2024	11/19/2024	$	961.28	8	$ 7,690.24
589			January Expense #5	1/14/2025	1/21/2025	$	961.28	7	$ 6,728.96
590			March Expense #13	3/10/2025	3/24/2025	$	961.28	14	$ 13,457.92
591			May Expense #9	5/12/2025	5/30/2025	$	961.28	18	$ 17,303.04
592			June Expense #8	6/9/2025	6/25/2025	$	961.28	16	$ 15,380.48
593	CLEAResult Consulting Inc.		000107105	9/1/2024	9/13/2024	$	960.00	12	$ 11,520.00
594			83580-18012	6/9/2024	4/7/2025	$	945.08	302	$ 285,414.16
595			BA45654-89012	2/6/2025	2/10/2025	$	939.00	4	$ 3,756.00
596	Guy Giordano		92451-25007	9/26/2023	10/21/2024	$	935.16	391	$ 365,647.56
597	Keri L. Kromer		53250-05011	7/11/2024	9/23/2024	$	935.00	74	$ 69,190.00
598			February Expense #17	2/14/2025	2/25/2025	$	934.26	11	$ 10,276.86
599			Safety recognition Jackets	3/28/2025	3/31/2025	$	931.95	3	$ 2,795.85
600			Brian McCormick 6/24/2025	6/17/2025	6/26/2025	$	920.40	9	$ 8,283.60
601			Annual DOT Tanker inspections	3/25/2025	4/14/2025	$	916.58	20	$ 18,331.60
602			Annual DOT Tanker inspections	3/21/2025	4/14/2025	$	916.58	24	$ 21,997.92
603	Patricia Gerald		B/A:94880-76043A	10/18/2024	10/21/2024	$	914.50	3	$ 2,743.50
604	CLEAResult Consulting Inc.		000106213	9/1/2024	9/13/2024	$	910.00	12	$ 10,920.00
605	UPPERALLENTOWNSHIP UTL		6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	907.50	11	$ 9,982.50
606	UPPERALLENTOWNSHIP UTL		BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	907.50	7	$ 6,352.50
607			BA87350-31024	5/14/2025	5/20/2025	$	900.00	6	$ 5,400.00
608			PPL Electric Utilities	2/26/2025	3/31/2025	$	899.65	33	$ 29,688.45
609			Annual DOT Tanker inspections	3/28/2025	4/14/2025	$	898.42	17	$ 15,273.14
610			March Expense #4	2/25/2025	3/3/2025	$	889.22	6	$ 5,335.32
611			Brian McCormick 6/2/2025	5/23/2025	6/5/2025	$	872.00	13	$ 11,336.00
612	Joshua Good		BA99090-51037	6/28/2024	7/3/2024	$	866.49	5	$ 4,332.45
613			June Expense #4	5/29/2025	6/4/2025	$	864.35	6	$ 5,186.10
614	CLEAResult Consulting Inc.		000112138	12/1/2024	12/18/2024	$	860.00	17	$ 14,620.00
615	CLEAResult Consulting Inc.		000104535	7/1/2024	8/13/2024	$	856.48	43	$ 36,828.64
616			Allpaid Courthouse	2/13/2025	3/7/2025	$	846.76	22	$ 18,628.72
617	CAPITAL REGION WATER		9A0E6D1C647A4B06A715	12/16/2024	12/31/2024	$	845.28	15	$ 12,679.20
618			000118357	4/1/2025	5/15/2025	$	833.60	44	$ 36,678.40
619	CLEAResult Consulting Inc.		000109183	10/1/2024	10/15/2024	$	825.65	14	$ 11,559.10
620			000113864	1/1/2025	2/10/2025	$	810.00	40	$ 32,400.00
621			Railroad Payment Fees	2/12/2025	2/26/2025	$	800.00	14	$ 11,200.00
622			Railroad Fees	2/19/2025	3/17/2025	$	800.00	26	$ 20,800.00
623			Railroad Fees	4/2/2025	4/15/2025	$	800.00	13	$ 10,400.00
624			Railroad Fees	6/10/2025	6/23/2025	$	800.00	13	$ 10,400.00
625			Hampden Twp Permits	2/7/2025	2/20/2025	$	800.00	13	$ 10,400.00
626			RBMN Lease prep and 1st yr fee	4/8/2025	5/12/2025	$	800.00	34	$ 27,200.00
627			UPS	2/4/2025	3/11/2025	$	796.59	35	$ 27,880.65
628			000116841	2/27/2025	3/13/2025	$	794.48	14	$ 11,122.72
629	CLEAResult Consulting Inc.		000105677	7/22/2024	8/13/2024	$	793.89	22	$ 17,465.58
630	William McCoy		B/A:38090-68007	9/9/2024	9/19/2024	$	786.73	10	$ 7,867.30
631	CLEAResult Consulting Inc.		000104534	7/1/2024	8/13/2024	$	783.10	43	$ 33,673.30
632			000114085	1/7/2025	2/10/2025	$	780.06	34	$ 26,522.04
633			B/A:83653-05011	5/20/2025	5/20/2025	$	771.06	0	$ -
634			Tyndale Clothing	12/30/2024	2/24/2025	$	766.40	56	$ 42,918.40
635			000112251	1/1/2025	2/10/2025	$	762.90	40	$ 30,516.00
636			E Robbins-City permits 13883816	5/10/2025	5/20/2025	$	760.00	10	$ 7,600.00
637			V Galle-Lan City Permit	6/6/2025	6/23/2025	$	760.00	17	$ 12,920.00
638			County Teir II Fees	4/4/2025	4/22/2025	$	750.40	18	$ 13,507.20
639	CHECK	001005	E96DAB2115804C559E80	7/5/2024	8/1/2024	$	750.00	27	$ 20,250.00
640	CHECK	001007	EACA4580E9594464B14A	7/1/2024	8/13/2024	$	750.00	43	$ 32,250.00
641	CHECK	001008	3B582B9AC5624FC886B7	7/18/2024	8/30/2024	$	750.00	43	$ 32,250.00
642	CHECK	001009	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$	750.00	14	$ 10,500.00
643			WHEM-HUMM Permit Fee	3/13/2025	3/25/2025	$	750.00	12	$ 9,000.00
644			000116429	2/14/2025	3/11/2025	$	750.00	25	$ 18,750.00
645			corporate card	1/7/2025	1/21/2025	$	746.75	14	$ 10,454.50
646	CLEAResult Consulting Inc.		000105676	7/22/2024	8/13/2024	$	741.97	22	$ 16,323.34
647	CLEAResult Consulting Inc.		000110804	12/1/2024	12/13/2024	$	741.21	12	$ 8,894.52
648			000115253	1/24/2025	2/10/2025	$	740.00	17	$ 12,580.00
649			09330-98009	12/30/2024	1/7/2025	$	739.75	8	$ 5,918.00
650			Tyndale order	6/18/2025	6/30/2025	$	731.95	12	$ 8,783.40
651			tuition reimbursement	3/10/2025	5/22/2025	$	729.35	73	$ 53,242.55
652	CLEAResult Consulting Inc.		000110323	10/21/2024	11/13/2024	$	721.77	23	$ 16,600.71
653			000112248	1/1/2025	2/10/2025	$	720.43	40	$ 28,817.20
654			March Expense #17	3/11/2025	3/18/2025	$	718.54	7	$ 5,029.78
655	CLEAResult Consulting Inc.		000107602	10/1/2024	10/15/2024	$	715.66	14	$ 10,019.24
656	Elizabeth Dziuda		63970-19015	6/2/2024	10/8/2024	$	710.00	128	$ 90,880.00
657	Corey Borger		MOWER23475-51000	6/3/2024	8/2/2024	$	708.55	60	$ 42,513.00
658			February Expense #18	2/18/2025	3/3/2025	$	704.45	13	$ 9,157.85
659	CLEAResult Consulting Inc.		000113521	12/17/2024	12/31/2024	$	700.00	14	$ 9,800.00
660			Annette Cevis 5/22/2025	5/18/2025	5/23/2025	$	700.00	5	$ 3,500.00
661			SAKR-SMAN_PSC_FEE_12202024	12/13/2024	1/9/2025	$	700.00	27	$ 18,900.00
662			Horowski_CCreport01212025	1/14/2025	2/3/2025	$	700.00	20	$ 14,000.00
663			January 2025_PSC Fee	1/31/2025	2/16/2025	$	700.00	16	$ 11,200.00
664			CC Charges_MarApr_Horowski	3/26/2025	4/15/2025	$	700.00	20	$ 14,000.00
665			Horowski_CCreport_06172025	5/27/2025	6/30/2025	$	700.00	34	$ 23,800.00
666			Steve Nosek	5/6/2025	5/12/2025	$	700.00	6	$ 4,200.00

667		12945663 Railroad Flagging	2/5/2025	2/25/2025	$	700.00	20	$ 14,000.00
668		Permit Duboistown	2/19/2025	2/25/2025	$	700.00	6	$ 4,200.00
669		WIGR-MECH RR Protection Services	2/20/2025	3/4/2025	$	700.00	12	$ 8,400.00
670		Selinsgrove Tap RR	2/19/2025	3/4/2025	$	700.00	13	$ 9,100.00
671		Selinsgrove Tap RR	2/19/2025	3/4/2025	$	700.00	13	$ 9,100.00
672		RailPros Fees WO 13071067	3/28/2025	4/7/2025	$	700.00	10	$ 7,000.00
673		RailPros PSC Fees WO 13834412	3/31/2025	4/7/2025	$	700.00	7	$ 4,900.00
674		RailPros Protection Services fee	4/15/2025	4/22/2025	$	700.00	7	$ 4,900.00
675		BA18210-42014	1/24/2025	1/28/2025	$	700.00	4	$ 2,800.00
676		000119007	4/4/2025	5/16/2025	$	700.00	42	$ 29,400.00
677	CLEAResult Consulting Inc.	000110803	12/1/2024	12/13/2024	$	697.50	12	$ 8,370.00
678		FR Clothing	1/31/2025	2/13/2025	$	690.00	13	$ 8,970.00
679		02/17/25 Assessing-Damaged Tires	2/17/2025	4/30/2025	$	687.78	72	$ 49,520.16
680		PennDOT Fees	2/28/2025	5/6/2025	$	683.50	67	$ 45,794.50
681		March Expense #7	2/28/2025	3/11/2025	$	675.53	11	$ 7,430.83
682	Michael Lapinsky	36591-02014A	7/24/2024	8/22/2024	$	664.36	29	$ 19,266.44
683	Patsy Adams	BA68340-34012	6/28/2024	7/3/2024	$	654.34	5	$ 3,271.70
684		DJS 6_30_2025	6/17/2025	6/30/2025	$	651.00	13	$ 8,463.00
685		Various Tier II Invoices - #1	3/3/2025	4/7/2025	$	649.95	35	$ 22,748.25
686		County Teir II Fees	4/4/2025	4/22/2025	$	649.60	18	$ 11,692.80
687	PECO ENERGY COMPANY	90BE63E974A7467C8486	11/26/2024	12/11/2024	$	643.01	15	$ 9,645.15
688	John Bosian	B/A:96289-64017	7/19/2024	7/23/2024	$	642.60	4	$ 2,570.40
689		Marilyn DeLeon	8/20/2024	1/16/2025	$	641.25	149	$ 95,546.25
690	CLEAResult Consulting Inc.	000113167	12/10/2024	12/23/2024	$	640.00	13	$ 8,320.00
691		000115531	2/3/2025	3/11/2025	$	640.00	36	$ 23,040.00
692		000116824	2/27/2025	3/13/2025	$	638.51	14	$ 8,939.14
693	CLEAResult Consulting Inc.	000107033	9/1/2024	10/10/2024	$	634.26	39	$ 24,736.14
694		March Expense #5	2/26/2025	3/3/2025	$	630.84	5	$ 3,154.20
695	Eric Brubacker	BA83030-39276	12/10/2024	12/11/2024	$	628.44	1	$ 628.44
696		23686/94490-96029	4/7/2025	6/9/2025	$	626.73	63	$ 39,483.99
697	CLEAResult Consulting Inc.	000107034	9/1/2024	10/10/2024	$	626.45	39	$ 24,431.55
698		DOT Tanker Inspection LO1390	5/13/2025	5/28/2025	$	621.78	15	$ 9,326.70
699		000114086	1/7/2025	2/10/2025	$	610.70	34	$ 20,763.80
700		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
701		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
702		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
703		PADEP COA Oversight Payment	12/5/2024	1/2/2025	$	604.10	28	$ 16,914.80
704	Jeff Vagnetti	47241-14009	8/3/2024	10/28/2024	$	600.00	86	$ 51,600.00
705	CLEAResult Consulting Inc.	000110358	10/21/2024	11/4/2024	$	600.00	14	$ 8,400.00
706	CLEAResult Consulting Inc.	000112681	12/4/2024	12/18/2024	$	600.00	14	$ 8,400.00
707	WILLIAMSPORT MUNICIPAL W	EA079A1FA2974243BECC	9/1/2024	9/12/2024	$	600.00	11	$ 6,600.00
708	WILLIAMSPORT MUNICIPAL W	0A33C925B2604FCDA7CA	10/1/2024	10/16/2024	$	600.00	15	$ 9,000.00
709	WILLIAMSPORT MUNICIPAL W	6BC1E6BE67344B9B8463	10/30/2024	11/11/2024	$	600.00	12	$ 7,200.00
710	WILLIAMSPORT MUNICIPAL W	9A42EB30977346D68C98	12/2/2024	12/17/2024	$	600.00	15	$ 9,000.00
711		January Expense #2	12/30/2024	1/8/2025	$	600.00	9	$ 5,400.00
712		February Expense #8	2/4/2025	2/11/2025	$	600.00	7	$ 4,200.00
713		March Expense #13	3/6/2025	3/24/2025	$	600.00	18	$ 10,800.00
714		March Expense #28	3/24/2025	4/1/2025	$	600.00	8	$ 4,800.00
715		May Expense #1	4/24/2025	5/7/2025	$	600.00	13	$ 7,800.00
716		June Expense #1	5/23/2025	6/4/2025	$	600.00	12	$ 7,200.00
717		000114400	1/7/2025	2/10/2025	$	600.00	34	$ 20,400.00
718		94880-94014	3/10/2025	3/13/2025	$	600.00	3	$ 1,800.00
719		000119853	4/22/2025	5/15/2025	$	600.00	23	$ 13,800.00
720		000121059	5/12/2025	6/10/2025	$	600.00	29	$ 17,400.00
721	WILLIAMSPORT MUNICIPAL W	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$	597.10	8	$ 4,776.80
722		000112730	1/1/2025	2/10/2025	$	596.47	40	$ 23,858.80
723	Stephanie Harris	B/A57100-83207	7/19/2024	7/23/2024	$	592.00	4	$ 2,368.00
724	PENN DOT ACCTS RECV	6EE41846202142F18377	8/21/2024	12/2/2024	$	590.00	103	$ 60,770.00
725		EDM Cell Service	5/16/2025	6/4/2025	$	580.00	19	$ 11,020.00
726		000117012	4/1/2025	4/17/2025	$	580.00	16	$ 9,280.00
727	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
728	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
729	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
730	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
731	PARLAY	7C2A19910DD44232890E	9/5/2024	10/1/2024	$	578.73	26	$ 15,046.98
732	WILLIAMSPORT MUNICIPAL W	DB50055ECF944A8ABB62	7/30/2024	8/8/2024	$	573.90	9	$ 5,165.10
733		Credit Card	5/8/2025	5/12/2025	$	570.98	4	$ 2,283.92
734		000118218	4/1/2025	4/17/2025	$	570.00	16	$ 9,120.00
735	Stephen James Bartholomew	42570-23004	7/5/2023	12/11/2024	$	568.96	525	$ 298,704.00
736		57540-49043	1/13/2025	1/17/2025	$	563.48	4	$ 2,253.92
737		BA68901-20499	4/14/2025	4/23/2025	$	555.88	9	$ 5,002.92
738		92540-13001	12/24/2024	4/23/2025	$	551.15	120	$ 66,138.00
739		B/A:49410-82046	6/5/2025	6/11/2025	$	548.00	6	$ 3,288.00
740	Byron Chaundy	B/A57300-83196	7/19/2024	7/23/2024	$	542.00	4	$ 2,168.00
741		DOT Annual Tanker Inspections	5/16/2025	5/28/2025	$	539.65	12	$ 6,475.74
742		February Expense #15	2/11/2025	2/18/2025	$	528.88	7	$ 3,702.16
743		DOT Tanker inspections	5/14/2025	6/4/2025	$	528.07	21	$ 11,089.42
744		February Expense #15	2/11/2025	2/18/2025	$	525.96	7	$ 3,681.72
745		Hats for Ed	4/21/2025	5/21/2025	$	523.00	30	$ 15,690.00
746	Robin Freeh	45330-11008	5/6/2024	12/11/2024	$	522.92	219	$ 114,519.48
747	CLEAResult Consulting Inc.	000110557	12/1/2024	12/13/2024	$	520.00	12	$ 6,240.00
748		Cocalico sanitary review	2/13/2025	3/18/2025	$	511.00	33	$ 16,863.00
749	CLEAResult Consulting Inc.	000111923	12/1/2024	12/18/2024	$	510.00	17	$ 8,670.00
750		ProgramFees	1/13/2025	5/19/2025	$	508.00	126	$ 64,008.00
751	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	504.00	11	$ 5,544.00
752	Justyna Pazur	08828-72022	6/25/2024	10/21/2024	$	500.00	118	$ 59,000.00
753	CHAPTER 92A FEES	3F5DC48DA6094B4BA9D5	7/24/2024	8/1/2024	$	500.00	8	$ 4,000.00
754	CHAPTER 92A FEES	3F5DC48DA6094B4BA9D5	7/24/2024	8/1/2024	$	500.00	8	$ 4,000.00
755	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
756	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
757	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
758	CHAPTER 92A FEES	C92C3210E3EC4C08ADA8	8/19/2024	8/30/2024	$	500.00	11	$ 5,500.00
759	CHAPTER 92A FEES	41994018024443DC8AA6	9/25/2024	11/19/2024	$	500.00	55	$ 27,500.00
760	CHAPTER 92A FEES	41994018024443DC8AA6	9/20/2024	11/19/2024	$	500.00	60	$ 30,000.00
761	CHAPTER 92A FEES	41994018024443DC8AA6	9/20/2024	11/19/2024	$	500.00	60	$ 30,000.00
762	CHAPTER 92A FEES	41994018024443DC8AA6	10/25/2024	11/19/2024	$	500.00	25	$ 12,500.00
763	CHAPTER 92A FEES	41994018024443DC8AA6	10/25/2024	11/19/2024	$	500.00	25	$ 12,500.00
764	CHAPTER 92A FEES	D1288D68979A47B09000	11/15/2024	12/4/2024	$	500.00	19	$ 9,500.00
765	CHAPTER 92A FEES	D1288D68979A47B09000	11/15/2024	12/4/2024	$	500.00	19	$ 9,500.00
766	CHAPTER 92A FEES	6D3046DC58684F4793D6	12/3/2024	12/18/2024	$	500.00	15	$ 7,500.00
767	CHAPTER 92A FEES	6D3046DC58684F4793D6	12/3/2024	12/18/2024	$	500.00	15	$ 7,500.00
768	CHAPTER 92A FEES	6D3046DC58684F4793D6	12/5/2024	12/18/2024	$	500.00	13	$ 6,500.00
769	Penn State university	Fall 2024 Class 4	7/25/2024	1/14/2025	$	500.00	173	$ 86,500.00
770		SUN-LOHA Permit Fee	12/16/2024	1/3/2025	$	500.00	18	$ 9,000.00
771		Valuation Map Payment	1/14/2025	2/12/2025	$	500.00	29	$ 14,500.00
772		Fall 2024 Class 810	7/22/2024	1/27/2025	$	500.00	189	$ 94,500.00
773		North Shore Review for PUC App	2/28/2025	4/30/2025	$	500.00	61	$ 30,500.00
774		North Shore Review for PUC App	2/28/2025	4/30/2025	$	500.00	61	$ 30,500.00
775		SEDA-COG Eng Fee for License	1/15/2025	3/4/2025	$	500.00	48	$ 24,000.00
776		Annual NPDES fees	3/26/2025	4/14/2025	$	500.00	19	$ 9,500.00
777		Annual NPDES fees	3/26/2025	4/14/2025	$	500.00	19	$ 9,500.00
778		Annual NPDES fees	3/26/2025	4/14/2025	$	500.00	19	$ 9,500.00
779		Annual NPDES fees	2/19/2025	4/14/2025	$	500.00	54	$ 27,000.00

		Annual NPDES fees	2/19/2025	4/14/2025	$ 500.00	54	$	27,000.00
		Annual NPDES fees	2/19/2025	4/14/2025	$ 500.00	54	$	27,000.00
		Annual NPDES fees	1/29/2025	4/14/2025	$ 500.00	75	$	37,500.00
		Annual NPDES fees	1/29/2025	4/14/2025	$ 500.00	75	$	37,500.00
		DEP NPDES Annual Fee HARW-PALO	4/10/2025	5/5/2025	$ 500.00	25	$	12,500.00
		PA DEP Annual Fees June 2025	5/16/2025	6/2/2025	$ 500.00	17	$	8,500.00
		PA DEP Annual Fees June 2025	5/16/2025	6/2/2025	$ 500.00	17	$	8,500.00
		PA DEP Annual Fees June 2025	5/16/2025	6/2/2025	$ 500.00	17	$	8,500.00
		PA DEP Annual Fees June 2025	5/22/2025	6/2/2025	$ 500.00	11	$	5,500.00
		REF:B/A36350-76008	1/16/2025	1/22/2025	$ 500.00	6	$	3,000.00
		29380-55015	4/8/2025	4/7/2025	$ 500.00	(1)	$	(500.00)
		Annual DOT Tanker inspections	4/3/2025	4/14/2025	$ 493.57	11	$	5,429.30
		FR Clothing	2/11/2025	3/5/2025	$ 493.00	22	$	10,846.00
		Various Tier II Invoices - #1	2/21/2025	4/7/2025	$ 489.72	45	$	22,037.40
		Purchase FR PPE	1/8/2025	2/24/2025	$ 487.00	47	$	22,889.00
	CLEAResult Consulting Inc.	000110324	10/21/2024	11/13/2024	$ 484.73	23	$	11,148.79
	R L Snyder	REFB/A:68930-64050	8/12/2024	8/14/2024	$ 480.00	2	$	960.00
		February Expense #11	2/10/2025	2/18/2025	$ 480.00	8	$	3,840.00
		FR Clothing	5/2/2025	5/19/2025	$ 478.95	17	$	8,142.15
	Michael Pooram	98601-77045	10/13/2024	11/8/2024	$ 477.68	26	$	12,419.68
	CITY OF BETHLEHEM	BA84FB76F41F4BB1A32C	7/17/2024	7/30/2024	$ 473.94	13	$	6,161.22
	CITY OF BETHLEHEM	462F2AE949DF4B9688C2	8/13/2024	8/20/2024	$ 473.94	7	$	3,317.58
	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$ 473.94	9	$	4,265.46
	CITY OF BETHLEHEM	BFD5C8FAC94844C1A600	10/21/2024	10/29/2024	$ 473.94	8	$	3,791.52
	CITY OF BETHLEHEM	F75B5F97563D4D2F9563	11/18/2024	11/22/2024	$ 473.94	4	$	1,895.76
	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$ 473.94	14	$	6,635.16
		January Expense #5	1/15/2025	1/21/2025	$ 473.94	6	$	2,843.64
		February Expense #17	2/16/2025	2/25/2025	$ 473.94	9	$	4,265.46
		March Expense #20	3/17/2025	3/25/2025	$ 473.94	8	$	3,791.52
		April Expense #10	4/15/2025	4/22/2025	$ 473.94	7	$	3,317.58
		May Expense #9	5/13/2025	5/30/2025	$ 473.94	17	$	8,056.98
		June Expense #8	6/11/2025	6/25/2025	$ 473.94	14	$	6,635.16
		St 800 repair/return shipping	4/15/2025	4/28/2025	$ 471.66	13	$	6,131.58
		000117684	4/1/2025	4/17/2025	$ 470.00	16	$	7,520.00
		Tyndale	4/17/2025	4/29/2025	$ 467.00	12	$	5,604.00
		Ron Shepherd	4/5/2025	5/15/2025	$ 466.01	40	$	18,640.40
		EUFMC	1/7/2025	1/24/2025	$ 458.00	17	$	7,786.00
	Mackenzie Ouellette	BA41850-46042	12/18/2024	12/23/2024	$ 454.14	5	$	2,270.70
	Mike and Doris Baker	26480-27009	1/14/2024	9/16/2024	$ 453.40	246	$	111,536.40
		Parking Permits	3/7/2025	3/24/2025	$ 453.00	17	$	7,701.00
	James C. & Andrea R. Apgar	48910-14005	10/1/2023	9/26/2024	$ 450.00	361	$	162,450.00
	CLEAResult Consulting Inc.	000110547	10/25/2024	11/13/2024	$ 450.00	19	$	8,550.00
		80281-09013	2/7/2025	3/6/2025	$ 450.00	27	$	12,150.00
		BA94980-34002	2/5/2025	2/10/2025	$ 443.34	5	$	2,216.70
		000114087	1/7/2025	2/10/2025	$ 435.32	34	$	14,800.88
	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$ 432.00	11	$	4,752.00
		AJK - 12/30/24	12/13/2024	1/6/2025	$ 431.95	24	$	10,366.80
	Abington Manor OPCO LLC	76951-08016	9/9/2024	10/28/2024	$ 430.97	49	$	21,117.53
		000114762	1/10/2025	2/10/2025	$ 430.00	31	$	13,330.00
		Tier II fees #2	3/20/2025	4/16/2025	$ 425.00	27	$	11,475.00
		Allpaid Courthouse 238260	2/13/2025	3/7/2025	$ 423.38	22	$	9,314.36
		Tyndale Order	1/6/2025	1/28/2025	$ 420.50	22	$	9,251.00
	CLEAResult Consulting Inc.	000103858	7/1/2024	7/15/2024	$ 420.00	14	$	5,880.00
		February Expense #11	2/10/2025	2/18/2025	$ 420.00	8	$	3,360.00
	CLEAResult Consulting Inc.	000112249	12/2/2024	12/16/2024	$ 416.13	14	$	5,825.82
		March Expense #11	3/3/2025	3/11/2025	$ 412.11	8	$	3,296.88
		Rodeo 2025	4/8/2025	5/22/2025	$ 407.00	44	$	17,908.00
		54270-89099B	3/3/2025	3/6/2025	$ 407.00	3	$	1,221.00
		Stone replenishment Lancaster	1/27/2025	2/5/2025	$ 402.57	9	$	3,623.13
	Catherine Baughman	67080-84008	9/5/2024	9/9/2024	$ 400.00	4	$	1,600.00
	Donna Vojtek	BA00700-26014	10/7/2024	10/8/2024	$ 400.00	1	$	400.00
	Crystal E Swantek	BA56311-11142	10/18/2024	10/21/2024	$ 400.00	3	$	1,200.00
	Patricia Seiwell	BA19990-45001A	11/13/2024	11/14/2024	$ 400.00	1	$	400.00
		NCEES Experience Verification	2/4/2025	2/5/2025	$ 400.00	1	$	400.00
		000116791	2/24/2025	3/11/2025	$ 400.00	15	$	6,000.00
		79441-15009	8/6/2024	3/13/2025	$ 400.00	219	$	87,600.00
		000118347	4/1/2025	4/21/2025	$ 400.00	20	$	8,000.00
		Stone replenishment Lancaster	4/25/2025	5/17/2025	$ 399.50	22	$	8,789.00
		February Expense #13	2/13/2025	2/18/2025	$ 390.96	5	$	1,954.80
		08620-29007	3/4/2025	5/23/2025	$ 388.66	80	$	31,092.80
		Credit Card	2/13/2025	2/25/2025	$ 386.90	12	$	4,642.80
		95890-74018	3/7/2025	3/13/2025	$ 384.72	6	$	2,308.32
		R Hornberger -LAN City Permit	4/17/2025	5/14/2025	$ 380.00	27	$	10,260.00
	CHECK 001006	E966799738474792804A	6/4/2024	8/6/2024	$ 375.00	63	$	23,625.00
	Christine Kondrosky	88632-30002	2/29/2024	10/7/2024	$ 373.26	221	$	82,490.46
		DOT Annual Tanker Inspections	5/15/2025	5/28/2025	$ 371.21	13	$	4,825.67
	TYNDALE COMPANY INC	Clothing	4/29/2025	5/7/2025	$ 371.00	8	$	2,968.00
		Enterprise Rent A Car	2/18/2025	3/24/2025	$ 365.86	34	$	12,439.24
	Charles Cowden	67841-06007	11/6/2024	11/13/2024	$ 360.32	7	$	2,522.24
	LEHIGH COUNTY AUTHORITY	5282814B5AFE43D890B7	9/20/2024	9/26/2024	$ 358.62	6	$	2,151.72
	PENN DOT ACCTS RECV	9962D8E5197E456A87BC	11/12/2024	12/4/2024	$ 353.75	22	$	7,782.50
	Raphael Peters	REFB/A4253083139	8/14/2024	8/29/2024	$ 350.00	15	$	5,250.00
		Bux-UPHA Permit Fees	1/31/2025	2/12/2025	$ 350.00	12	$	4,200.00
		000116815	4/1/2025	4/17/2025	$ 350.00	16	$	5,600.00
		11541-07008	11/5/2024	1/8/2025	$ 345.00	64	$	22,080.00
		April Expense #1	3/31/2025	4/9/2025	$ 341.14	9	$	3,070.26
	CLEAResult Consulting Inc.	000109184	10/1/2024	11/13/2024	$ 341.08	43	$	14,666.44
		February Expense #15	2/11/2025	2/18/2025	$ 338.27	7	$	2,367.89
	Devin Harner	56591-15013	12/18/2024	12/23/2024	$ 337.50	5	$	1,687.50
		February Expense #15	2/11/2025	2/18/2025	$ 336.73	7	$	2,357.11
	CLEAResult Consulting Inc.	000108666	9/18/2024	10/10/2024	$ 330.00	22	$	7,260.00
		000117985	4/1/2025	4/17/2025	$ 330.00	16	$	5,280.00
		DJS 6_30_2025	5/20/2025	6/30/2025	$ 325.50	41	$	13,345.50
		25920-14010	10/30/2024	3/26/2025	$ 319.00	147	$	46,893.00
		DOT Tanker Inspection LO1390	5/13/2025	5/28/2025	$ 310.89	15	$	4,663.35
		DOT Tanker Inspection LO1390	5/13/2025	5/28/2025	$ 310.89	15	$	4,663.35
		June Expense #4	5/29/2025	6/4/2025	$ 310.80	6	$	1,864.80
	John Kanyuck	BA00900-26010	11/1/2024	11/4/2024	$ 310.54	3	$	931.62
		City of Harrisburg PMT SC-25-109	4/4/2025	4/24/2025	$ 310.00	20	$	6,200.00
		City of HBG Permit SC-25-135	3/27/2025	4/24/2025	$ 310.00	28	$	8,680.00
		March Expense #5	2/26/2025	3/3/2025	$ 302.44	5	$	1,512.20
	Richard Kresock	BA#77411-26006	4/3/2024	9/16/2024	$ 300.00	166	$	49,800.00
	CLEAResult Consulting Inc.	000109014	10/1/2024	11/13/2024	$ 300.00	43	$	12,900.00
	PA DEP AIR QUALITY CENTR	E6BA425F93DB471A848A	6/4/2024	7/10/2024	$ 300.00	36	$	10,800.00
	PA DEP AIR QUALITY CENTR	782D548DC97B4BEA92BF	7/31/2024	9/30/2024	$ 300.00	61	$	18,300.00
	PA DEP AIR QUALITY CENTR	782D548DC97B4BEA92BF	9/10/2024	9/30/2024	$ 300.00	20	$	6,000.00
	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	10/11/2024	10/24/2024	$ 300.00	13	$	3,900.00
	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	10/11/2024	10/24/2024	$ 300.00	13	$	3,900.00
	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	9/27/2024	10/24/2024	$ 300.00	27	$	8,100.00
	PA DEP AIR QUALITY CENTR	10DD47E0D5084D28B275	9/27/2024	10/24/2024	$ 300.00	27	$	8,100.00
	PA DEP AIR QUALITY CENTR	7A4C42EA49324F448A72	11/26/2024	12/9/2024	$ 300.00	13	$	3,900.00
	National Footwear	Safety Shoes	2/12/2025	2/19/2025	$ 300.00	7	$	2,100.00
	Goods Stores	Safety boots	12/31/2024	1/6/2025	$ 300.00	6	$	1,800.00

893		Safety shoes	1/29/2025	2/10/2025	$ 300.00	12	$	3,600.00
894		Boot reimbursement	3/31/2025	5/1/2025	$ 300.00	31	$	9,300.00
895		Safety Shoes	12/16/2024	1/2/2025	$ 300.00	17	$	5,100.00
896		Bowerman - Safety Boots	1/25/2025	1/28/2025	$ 300.00	3	$	900.00
897		C.C.C.	1/30/2025	3/31/2025	$ 300.00	60	$	18,000.00
898		Safety Shoe Purchase	2/13/2025	2/26/2025	$ 300.00	13	$	3,900.00
899		Safety Boots	12/14/2024	1/17/2025	$ 300.00	34	$	10,200.00
900		Safety shoes	1/4/2025	1/7/2025	$ 300.00	3	$	900.00
901		Safety Boots - Preston Edrington	3/30/2025	4/1/2025	$ 300.00	2	$	600.00
902		Safety Shoes	4/4/2025	4/7/2025	$ 300.00	3	$	900.00
903		Safety Shoes 2025	2/8/2025	2/21/2025	$ 300.00	13	$	3,900.00
904		Safety Boots 2025	5/15/2025	5/23/2025	$ 300.00	8	$	2,400.00
905		Safety Shoe Purchase 2025	2/21/2025	3/12/2025	$ 300.00	19	$	5,700.00
906		Safety Shoe Purchase	1/5/2025	1/6/2025	$ 300.00	1	$	300.00
907		Kiss-Safety boots	12/30/2024	2/3/2025	$ 300.00	35	$	10,500.00
908		Kuruts Steel Toe Boots - 2025	1/8/2025	1/20/2025	$ 300.00	12	$	3,600.00
909		Hoffman Boots	1/22/2025	1/23/2025	$ 300.00	1	$	300.00
910		Lobbying Expenses	12/26/2024	1/31/2025	$ 300.00	36	$	10,800.00
911		Safety boots - 2025	1/10/2025	1/27/2025	$ 300.00	17	$	5,100.00
912		Boot Allowance 2024	12/29/2024	1/8/2025	$ 300.00	10	$	3,000.00
913		Safety Shoes 2025	4/7/2025	4/9/2025	$ 300.00	2	$	600.00
914		Safety Boots	2/6/2025	2/27/2025	$ 300.00	21	$	6,300.00
915		Safety Boots	2/5/2025	2/27/2025	$ 300.00	22	$	6,600.00
916		Safety	3/6/2025	3/6/2025	$ 300.00	0	$	-
917		PA State Lobbying	12/18/2024	1/2/2025	$ 300.00	15	$	4,500.00
918		Safety Shoes	4/21/2025	5/1/2025	$ 300.00	10	$	3,000.00
919		Safety Shoes	3/22/2025	4/3/2025	$ 300.00	12	$	3,600.00
920		JLS_02_27_2025	2/20/2025	3/3/2025	$ 300.00	11	$	3,300.00
921		JLS 3_31_2025	3/10/2025	4/4/2025	$ 300.00	25	$	7,500.00
922		JLS 3_31_2025	3/10/2025	4/4/2025	$ 300.00	25	$	7,500.00
923		Safety Boots	12/28/2024	1/21/2025	$ 300.00	24	$	7,200.00
924		Safety Boots	1/27/2025	2/11/2025	$ 300.00	15	$	4,500.00
925		Hoffman Boots	1/2/2025	1/14/2025	$ 300.00	12	$	3,600.00
926		Safety Shoes 2025	3/29/2025	3/31/2025	$ 300.00	2	$	600.00
927		Safety Boots - Brett Thomas	3/24/2025	3/27/2025	$ 300.00	3	$	900.00
928		Safety Shoes	12/19/2024	1/2/2025	$ 300.00	14	$	4,200.00
929		Safety Shoes 2025	2/27/2025	3/5/2025	$ 300.00	6	$	1,800.00
930		Safety boots 23-24-25	1/5/2025	1/10/2025	$ 300.00	5	$	1,500.00
931		Safety boots 23-24-25	5/22/2025	6/21/2025	$ 299.95	30	$	8,998.50
932		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$ 299.75	40	$	11,990.00
933		FR Clothing	1/17/2025	2/25/2025	$ 299.60	39	$	11,684.40
934		Lukach FR clothing	6/11/2025	6/17/2025	$ 297.05	6	$	1,782.30
935		Safety boots - 2025	1/18/2025	1/29/2025	$ 296.06	11	$	3,256.66
936		Safety Shoe	12/28/2024	1/7/2025	$ 295.00	10	$	2,950.00
937		Safety Shoes	1/4/2025	1/16/2025	$ 294.90	12	$	3,538.80
938		March Expense #11	3/3/2025	3/11/2025	$ 293.18	8	$	2,345.44
939		Boots	2/1/2025	2/6/2025	$ 292.62	5	$	1,463.10
940		Cocalico - Boro cahrge	4/17/2025	5/22/2025	$ 290.50	35	$	10,167.50
941		Safety Shoes	1/30/2025	2/21/2025	$ 290.20	22	$	6,384.40
942		000118503	4/1/2025	5/15/2025	$ 290.00	44	$	12,760.00
943		2025 Safety Shoe Reimbursement	1/21/2025	2/4/2025	$ 289.99	14	$	4,059.86
944		Safety Shoes	3/18/2025	5/8/2025	$ 289.95	51	$	14,787.45
945		Safety shoes	5/30/2025	6/3/2025	$ 289.95	4	$	1,159.80
946		Safety boots 2023-24-25	5/13/2025	5/13/2025	$ 289.95	0	$	-
947		Stone replenishment Lancaster	1/27/2025	2/5/2025	$ 285.43	9	$	2,568.87
948		Transportation Expenses	1/6/2025	1/30/2025	$ 284.20	24	$	6,820.80
949		safety boots	1/18/2025	2/3/2025	$ 284.00	16	$	4,544.00
950		Safety Shoes	5/8/2025	5/12/2025	$ 284.00	4	$	1,136.00
951		February Expense #10	1/30/2025	2/18/2025	$ 281.62	19	$	5,350.78
952		JAM_05_08_25	4/24/2025	5/8/2025	$ 280.93	14	$	3,933.02
953		February 2025	2/4/2025	2/10/2025	$ 280.89	6	$	1,685.34
954		Spring 2025 Class MTH157	12/8/2024	5/23/2025	$ 276.16	166	$	45,842.56
955		various expenses for SC's	3/30/2025	5/8/2025	$ 272.46	39	$	10,625.94
956		BA04810-41034	1/31/2025	2/5/2025	$ 270.00	5	$	1,350.00
957		North Division Safety Forum 4.25	3/6/2025	3/19/2025	$ 267.22	13	$	3,473.86
958		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$ 264.80	68	$	18,006.40
959		February Expense #15	2/11/2025	2/18/2025	$ 264.31	7	$	1,850.17
960		Tyndale	1/29/2025	2/18/2025	$ 263.00	20	$	5,260.00
961		various expenses for SC's	2/20/2025	3/25/2025	$ 262.10	33	$	8,649.30
962	PENN DOT ACCTS RECV	8D6E7612C8F944978411	7/25/2024	8/6/2024	$ 262.03	12	$	3,144.36
963		March Expense #3	2/26/2025	3/3/2025	$ 261.33	5	$	1,306.65
964		stone for crews/ WO#13012791	3/3/2025	3/10/2025	$ 261.29	7	$	1,829.03
965		DeRosa Safety Boots 2/11/25	2/11/2025	2/12/2025	$ 260.99	1	$	260.99
966	Semere Kahassai	B/A:91292-25028	11/8/2024	11/13/2024	$ 260.03	5	$	1,300.15
967		Tuition Reimbursement Fin Man	12/9/2024	1/6/2025	$ 260.00	28	$	7,280.00
968		71900-12024	11/20/2024	6/23/2025	$ 260.00	215	$	55,900.00
969	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$ 258.85	13	$	3,365.05
970	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$ 258.85	9	$	2,329.65
971	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$ 258.85	14	$	3,623.90
972		March Expense #20	3/18/2025	3/25/2025	$ 258.85	7	$	1,811.95
973		February Expense #18	2/18/2025	3/3/2025	$ 257.89	13	$	3,352.57
974	Debbie Gresavage	BA21790-67015	7/3/2024	7/11/2024	$ 256.44	8	$	2,051.52
975	PENN DOT ACCTS RECV	6EE41846202142F18377	9/20/2024	12/2/2024	$ 255.00	73	$	18,615.00
976		2024 Safety Glasses reimburse	12/20/2024	1/2/2025	$ 255.00	13	$	3,315.00
977		WalMart	5/1/2025	6/16/2025	$ 255.00	46	$	11,730.00
978		Prescription Safety Glasses	2/6/2025	2/14/2025	$ 255.00	8	$	2,040.00
979		Safety Glasses	5/12/2025	5/19/2025	$ 255.00	7	$	1,785.00
980		Eye Center Optical	2/17/2025	2/19/2025	$ 255.00	2	$	510.00
981		Safety Glass	3/21/2025	3/21/2025	$ 255.00	0	$	-
982		Safety Glasses	2/10/2025	2/13/2025	$ 255.00	3	$	765.00
983		Lawrence- safety glasses 3 yr	4/3/2025	4/8/2025	$ 255.00	5	$	1,275.00
984		Safety Glasses (3 yr)	4/10/2025	4/30/2025	$ 255.00	20	$	5,100.00
985		Safety Glasses	5/1/2025	5/9/2025	$ 255.00	8	$	2,040.00
986		Yanek - safety glasses	3/10/2025	4/2/2025	$ 255.00	23	$	5,865.00
987		Bethlehem signage 2	4/24/2025	5/22/2025	$ 254.00	28	$	7,112.00
988		March Expense #2	2/26/2025	3/12/2025	$ 252.80	14	$	3,539.20
989	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$ 252.00	11	$	2,772.00
990		March Expense #17	3/11/2025	3/18/2025	$ 251.90	7	$	1,763.30
991		Various Tier II Invoices - #1	2/21/2025	4/7/2025	$ 250.25	45	$	11,261.25
992		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$ 250.25	40	$	10,010.00
993	Alissa Moore	B/A:84920-51115	8/13/2024	8/19/2024	$ 250.00	6	$	1,500.00
994		RBMN Behavior money WO 13881394	3/31/2025	4/9/2025	$ 250.00	9	$	2,250.00
995		RBMN Behavior money WO 12721646	3/26/2025	4/9/2025	$ 250.00	14	$	3,500.00
996		Safety Boots - R. Wagner	2/5/2025	2/20/2025	$ 249.99	15	$	3,749.85
997	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$ 248.20	13	$	3,226.60
998	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$ 248.20	11	$	2,730.20
999	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$ 248.20	7	$	1,737.40
1000		March Expense #20	3/17/2025	3/25/2025	$ 248.20	8	$	1,985.60
1001		June Expense #8	6/9/2025	6/25/2025	$ 248.20	16	$	3,971.20
1002		Joel Eshbach 3-25-2025	3/17/2025	5/1/2025	$ 247.95	45	$	11,157.75
1003		Josh Dilworth	1/16/2025	2/3/2025	$ 247.73	18	$	4,459.09
1004		Josh Dilworth	1/16/2025	2/3/2025	$ 247.73	18	$	4,459.09
1005		Josh Dilworth	1/16/2025	2/3/2025	$ 247.73	18	$	4,459.09

1006		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1007		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1008		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1009		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1010		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1011		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1012		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1013		Josh Dilworth	1/16/2025	2/3/2025	$	247.73	18	$ 4,459.09
1014		March Expense #5	2/26/2025	3/3/2025	$	247.49	5	$ 1,237.45
1015		FR Clothing	1/30/2025	2/25/2025	$	246.60	26	$ 6,411.60
1016	Steph Bohr	B/A:75279-94044	11/6/2024	11/7/2024	$	246.46	1	$ 246.46
1017		February Expense #15	2/11/2025	2/18/2025	$	246.30	7	$ 1,724.10
1018		BESS - Repl failed breaker	1/9/2025	1/14/2025	$	245.25	5	$ 1,226.25
1019		March Expenses	3/13/2025	4/3/2025	$	244.98	21	$ 5,144.58
1020	CLEAResult Consulting Inc.	000108677	10/1/2024	10/15/2024	$	244.92	14	$ 3,428.88
1021		2025 RX sunglasses	5/28/2025	6/24/2025	$	241.95	27	$ 6,532.65
1022		Safety Boots	4/19/2025	5/5/2025	$	240.00	16	$ 3,840.00
1023		Safety Shoes	5/4/2025	5/16/2025	$	239.95	12	$ 2,879.40
1024		June 2025 Expenses	5/30/2025	6/11/2025	$	239.75	12	$ 2,877.00
1025	WorkBoots	Safety Boots	10/21/2024	2/4/2025	$	239.24	106	$ 25,359.44
1026		Fr Clothing	1/24/2025	2/18/2025	$	237.10	25	$ 5,927.50
1027		Tyndale	1/17/2025	2/3/2025	$	236.50	17	$ 4,020.50
1028		Annette Cevis 6/30/2025	6/25/2025	6/30/2025	$	236.25	5	$ 1,181.25
1029	TYNDALE COMPANY INC	Clothing	4/22/2025	5/5/2025	$	234.15	13	$ 3,043.95
1030		report 6/24/25 elias sfty shoes	5/22/2025	6/27/2025	$	233.58	36	$ 8,408.88
1031	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/29/2024	8/14/2024	$	232.00	16	$ 3,712.00
1032	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	231.40	10	$ 2,314.00
1033	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	231.40	14	$ 3,239.60
1034		January Expense #9	1/21/2025	2/3/2025	$	231.40	13	$ 3,008.20
1035		April Expense #15	4/21/2025	4/29/2025	$	231.40	8	$ 1,851.20
1036	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	230.09	13	$ 2,991.17
1037	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	230.09	11	$ 2,530.99
1038	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$	230.09	7	$ 1,610.63
1039		March Expense #20	3/17/2025	3/25/2025	$	230.09	8	$ 1,840.72
1040		June Expense #8	6/9/2025	6/25/2025	$	230.09	16	$ 3,681.44
1041		ISA Recertification	5/7/2025	5/9/2025	$	230.00	2	$ 460.00
1042		March Expense #11	3/3/2025	3/11/2025	$	229.75	8	$ 1,838.00
1043		January Expense #7	1/22/2025	2/3/2025	$	226.70	12	$ 2,720.40
1044		February Expense #16	2/18/2025	2/25/2025	$	226.70	7	$ 1,586.90
1045		March Expense #19	3/21/2025	3/25/2025	$	226.70	4	$ 906.80
1046		April Expense #8	4/17/2025	4/22/2025	$	226.54	5	$ 1,132.70
1047		May Expense #11	5/21/2025	5/30/2025	$	226.54	9	$ 2,038.86
1048		Truck CLeaning	3/12/2025	3/13/2025	$	225.00	1	$ 225.00
1049		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	225.00	40	$ 9,000.00
1050		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	225.00	40	$ 9,000.00
1051		North Division Safety Forum 4.25	2/20/2025	3/19/2025	$	222.58	27	$ 6,009.66
1052		Safety Glasses - Bowerman	2/26/2025	2/28/2025	$	221.00	2	$ 442.00
1053		Safety boots 22-23-24	12/28/2024	1/8/2025	$	219.95	11	$ 2,419.45
1054		Safety boots - 2025	3/28/2025	5/1/2025	$	219.95	34	$ 7,478.30
1055		FR clothing purchase	1/24/2025	2/24/2025	$	219.00	31	$ 6,789.00
1056		Fall 2024 Classes	7/23/2024	1/3/2025	$	216.14	164	$ 35,446.96
1057		4.30.25 Report	4/26/2025	5/7/2025	$	215.00	11	$ 2,365.00
1058		Expenses for March/April	4/17/2025	5/9/2025	$	214.95	22	$ 4,728.90
1059	PENN DOT ACCTS RECV	1AD7C68A638A4D268347	9/20/2024	10/4/2024	$	214.86	14	$ 3,008.04
1060	PENN DOT ACCTS RECV	6EE41846202142F18377	10/25/2024	12/2/2024	$	214.86	38	$ 8,164.68
1061		office supplies/cell accessories	3/19/2025	5/28/2025	$	210.94	70	$ 14,765.80
1062		Landex	4/8/2025	4/30/2025	$	210.00	22	$ 4,620.00
1063		B/A:9674012008	2/7/2025	2/10/2025	$	210.00	3	$ 630.00
1064		Conex for Sub Construction	1/27/2025	2/3/2025	$	208.83	7	$ 1,461.81
1065		Conex for Construction	2/27/2025	3/5/2025	$	208.83	6	$ 1,252.98
1066		March Expense #26	3/26/2025	4/1/2025	$	208.72	6	$ 1,252.32
1067		Hydration tablets/Vehicles	2/13/2025	3/12/2025	$	205.80	27	$ 5,556.60
1068	PARLAY	7C2A19910DD44232890E	9/12/2024	10/1/2024	$	202.85	19	$ 3,854.15
1069		Tyndale	1/31/2025	2/18/2025	$	202.00	18	$ 3,636.00
1070	COMCAST THREE RIVERS	92891DF6EF364AC08B4F	7/20/2024	7/31/2024	$	201.20	11	$ 2,213.20
1071	COMCAST THREE RIVERS	243FC541430D4882A505	8/21/2024	8/28/2024	$	201.20	7	$ 1,408.40
1072	COMCAST THREE RIVERS	8F4AB5E26B7B46938961	9/24/2024	10/4/2024	$	201.20	10	$ 2,012.00
1073	COMCAST THREE RIVERS	4CD84715A48D4FBB8CC6	10/22/2024	10/29/2024	$	201.20	7	$ 1,408.40
1074	COMCAST THREE RIVERS	6E37775D04F84CDF94A3	11/19/2024	11/26/2024	$	201.20	7	$ 1,408.40
1075	COMCAST THREE RIVERS	28CE46ED15114F1193A6	12/21/2024	12/31/2024	$	201.20	10	$ 2,012.00
1076	COMCAST THREE RIVERS	5D4EC2C02D814DA0955E	6/18/2024	7/1/2024	$	201.19	13	$ 2,615.47
1077		Uniforms	3/14/2025	4/21/2025	$	200.95	38	$ 7,636.10
1078		AG PPE BOOTS	2/10/2025	3/5/2025	$	200.67	23	$ 4,615.41
1079	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	200.20	10	$ 2,002.00
1080	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	200.20	14	$ 2,802.80
1081		January Expense #9	1/21/2025	2/3/2025	$	200.20	13	$ 2,602.60
1082		April Expense #15	4/21/2025	4/29/2025	$	200.20	8	$ 1,601.60
1083		Safety Shoes	12/15/2024	1/21/2025	$	200.00	37	$ 7,400.00
1084		Safety Boots - 2025	4/28/2025	5/8/2025	$	200.00	10	$ 2,000.00
1085		Safety Shoe Reimbursement	1/9/2025	4/10/2025	$	200.00	91	$ 18,200.00
1086		Safety Boots	4/22/2025	5/1/2025	$	200.00	9	$ 1,800.00
1087		Safety Boots	1/7/2025	1/16/2025	$	200.00	9	$ 1,800.00
1088		Safety Shoes	11/16/2024	1/22/2025	$	200.00	67	$ 13,400.00
1089		Safety Shoes 2025	5/12/2025	6/4/2025	$	200.00	23	$ 4,600.00
1090		Safety Shoe	12/31/2024	1/24/2025	$	200.00	24	$ 4,800.00
1091		report 6/9/25 jones sfty shoes	5/28/2025	6/10/2025	$	200.00	13	$ 2,600.00
1092		Safety Shoes	6/15/2025	6/17/2025	$	200.00	2	$ 400.00
1093		2024 Safety Shoe Reimbursement	10/25/2024	2/7/2025	$	200.00	105	$ 21,000.00
1094		Safety shoes 2024-2025	2/8/2025	2/13/2025	$	200.00	5	$ 1,000.00
1095		Safety shoes	3/10/2025	3/12/2025	$	200.00	2	$ 400.00
1096		Safety Shoes	3/1/2025	3/20/2025	$	200.00	19	$ 3,800.00
1097		Safety Shoes	5/15/2025	5/29/2025	$	200.00	14	$ 2,800.00
1098		Shoe Money	1/7/2025	1/14/2025	$	200.00	7	$ 1,400.00
1099		Safety Shoes	12/30/2024	1/3/2025	$	200.00	4	$ 800.00
1100		Safety Shoes	5/8/2025	5/30/2025	$	200.00	22	$ 4,400.00
1101		Safety Shoes/Boots	1/22/2025	1/27/2025	$	200.00	5	$ 1,000.00
1102		EKRobbins-Permit 13841279 Col	4/8/2025	5/14/2025	$	200.00	36	$ 7,200.00
1103		2025 Safety shoe reimbursement	4/8/2025	5/9/2025	$	200.00	31	$ 6,200.00
1104		Safety boots-trainee 2025	4/5/2025	4/10/2025	$	200.00	5	$ 1,000.00
1105		Red Wing Shoes 2025	4/3/2025	4/10/2025	$	200.00	7	$ 1,400.00
1106		Safety Boots 2024	12/18/2024	1/2/2025	$	200.00	15	$ 3,000.00
1107		22440-88071	4/29/2025	5/1/2025	$	200.00	2	$ 400.00
1108		Safety Shoes	2/17/2025	3/27/2025	$	199.95	38	$ 7,598.10
1109		Safety Boots Lapp	1/30/2025	2/24/2025	$	199.95	25	$ 4,998.75
1110		February Expense	1/24/2025	2/7/2025	$	198.93	14	$ 2,785.02
1111	TYNDALE COMPANY INC	AR/FR Clothing PPE	3/5/2025	4/3/2025	$	197.15	29	$ 5,717.35
1112		FR Clothing	3/25/2025	4/16/2025	$	196.75	22	$ 4,328.50
1113		2025 Safety Shoe Reimbursement	1/30/2025	2/4/2025	$	194.99	5	$ 974.95
1114		PPE Reimbursement	12/21/2024	1/9/2025	$	194.95	19	$ 3,704.05
1115		5205-AdvFedTax	1/22/2025	5/19/2025	$	192.92	117	$ 22,571.64
1116		SAFETY SHOES	12/2/2024	1/17/2025	$	190.93	46	$ 8,782.78
1117		Boot allowance	3/4/2025	3/6/2025	$	189.99	2	$ 379.98
1118		New Safety Boots	2/8/2025	3/3/2025	$	189.99	23	$ 4,369.77

1119	Pamela Bankes	63423-24007	4/3/2024	7/3/2024	$	189.70	91	$ 17,262.70
1120		Safety Shoes	5/6/2025	5/16/2025	$	189.00	10	$ 1,890.00
1121		Safety Shoes	2/11/2025	2/27/2025	$	188.98	16	$ 3,023.68
1122		Tyndale	2/27/2025	4/4/2025	$	188.30	36	$ 6,778.80
1123		March Expense #22	3/20/2025	3/26/2025	$	187.43	6	$ 1,124.58
1124		New safety boots	1/24/2025	2/3/2025	$	185.99	10	$ 1,859.90
1125		Safety Glasses	3/31/2025	4/14/2025	$	185.00	14	$ 2,590.00
1126		Safety Shoes	4/5/2025	4/11/2025	$	184.97	6	$ 1,109.82
1127		B Martin-25 Saf Shoe Purchase	2/28/2025	3/27/2025	$	184.95	27	$ 4,993.65
1128		Chain Saw Repair	6/17/2025	6/26/2025	$	184.30	9	$ 1,658.70
1129	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	183.85	13	$ 2,390.05
1130	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	183.85	9	$ 1,654.65
1131	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	183.85	14	$ 2,573.90
1132		March Expense #20	3/18/2025	3/25/2025	$	183.85	7	$ 1,286.95
1133		FR clothing for work	1/6/2025	1/10/2025	$	181.10	4	$ 724.40
1134		FR clothing for work	12/17/2024	1/10/2025	$	181.10	24	$ 4,346.40
1135		Safety Shoes	12/31/2024	1/6/2025	$	180.00	6	$ 1,080.00
1136		EKRobbins-Permit Fees LANCity	3/4/2025	3/10/2025	$	180.00	6	$ 1,080.00
1137		EKRobbins-Permit Fees LANCity	3/4/2025	3/10/2025	$	180.00	6	$ 1,080.00
1138		Safety Boots	11/30/2024	2/4/2025	$	179.99	66	$ 11,879.34
1139		J Miller - 25 Saf Shoe Purchase	3/5/2025	3/10/2025	$	179.99	5	$ 899.95
1140		Safety Shoes Boot Allowance	1/30/2025	2/3/2025	$	178.95	4	$ 715.80
1141	*FINANCE CHARGE* CASH ADV	3B57E81D4CE6451BB69A	10/8/2024	11/18/2024	$	178.45	41	$ 7,316.45
1142		REEVES RENT-A-JOHN NC	6/13/2025	6/20/2025	$	178.08	7	$ 1,246.56
1143	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	177.96	47	$ 8,364.12
1144		Team Mtg-Safety-Accessories/Trks	2/12/2025	2/19/2025	$	177.84	7	$ 1,244.88
1145	MOOSES LZ	08C8D2CDCA944EFCA310	7/1/2024	7/8/2024	$	176.27	7	$ 1,233.89
1146		Treskow Permit Fee	2/10/2025	2/24/2025	$	175.00	14	$ 2,450.00
1147		Berks-SAKR Permit Fee	3/20/2025	4/23/2025	$	175.00	34	$ 5,950.00
1148		LYCO-LEWIS Permit Fee	5/30/2025	6/20/2025	$	175.00	21	$ 3,675.00
1149		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	175.00	40	$ 7,000.00
1150		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	175.00	40	$ 7,000.00
1151		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	175.00	34	$ 5,950.00
1152		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	175.00	40	$ 7,000.00
1153		23000-78006	10/30/2024	1/22/2025	$	175.00	84	$ 14,700.00
1154		95080-94003A	3/4/2025	3/10/2025	$	175.00	6	$ 1,050.00
1155		Safety Boots	2/10/2025	2/19/2025	$	174.99	9	$ 1,574.91
1156		Safety Shoes 2025	4/11/2025	4/24/2025	$	174.99	13	$ 2,274.87
1157		Safety Shoes	3/24/2025	5/14/2025	$	174.95	51	$ 8,922.45
1158		Safety Shoes	5/15/2025	5/22/2025	$	174.95	7	$ 1,224.65
1159		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	174.85	40	$ 6,994.00
1160		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	174.85	40	$ 6,994.00
1161		Tyndale FR Clothing	5/6/2025	6/10/2025	$	173.95	35	$ 6,088.25
1162	*FINANCE CHARGE* CASH ADV	1FB04614FF5749C18084	10/15/2024	10/24/2024	$	171.47	9	$ 1,543.23
1163	PENN DOT ACCTS RECV	6EE41846202142F18377	10/25/2024	12/2/2024	$	170.00	38	$ 6,460.00
1164		Safety Glasses	4/4/2025	4/10/2025	$	170.00	6	$ 1,020.00
1165		Work Boots	5/20/2025	6/6/2025	$	169.99	17	$ 2,889.83
1166		MIKE KLINGER 2/12/25	1/24/2025	2/18/2025	$	169.95	25	$ 4,248.75
1167		C.C.C.	2/1/2025	3/7/2025	$	169.59	34	$ 5,766.06
1168		Safety Glasses	2/24/2025	2/25/2025	$	166.95	1	$ 166.95
1169		New work boots - 2025	1/24/2025	3/21/2025	$	165.15	56	$ 9,248.40
1170		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	165.00	68	$ 11,220.00
1171		Safety Shoes	4/5/2025	4/21/2025	$	164.99	16	$ 2,639.84
1172		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	162.54	68	$ 11,052.72
1173		3 10 25A	2/25/2025	3/19/2025	$	162.50	22	$ 3,575.00
1174		Bethlehem Serv Center VMV Canvas	3/20/2025	3/25/2025	$	160.70	5	$ 803.50
1175		Railroad Payment Fees	2/19/2025	2/26/2025	$	160.00	7	$ 1,120.00
1176		Douts- Safety shoes 2 year	3/24/2025	4/28/2025	$	159.99	35	$ 5,599.65
1177		Safety Boots	6/9/2025	6/11/2025	$	159.99	2	$ 319.98
1178		Safety Shoes	2/4/2025	2/26/2025	$	159.99	22	$ 3,519.78
1179		Safety Shoes-PPE	3/24/2025	3/26/2025	$	158.99	2	$ 317.98
1180		Quarryville Supplies	2/5/2025	3/10/2025	$	158.91	33	$ 5,244.03
1181	WM SUPERCENTER #2543	8A74F1F3EACC4225A5BA	7/16/2024	8/20/2024	$	157.29	35	$ 5,505.15
1182		FR Clothing	9/26/2024	1/6/2025	$	156.65	102	$ 15,978.30
1183		March Expense #5	2/26/2025	3/3/2025	$	156.17	5	$ 780.85
1184		safety shoes	5/18/2025	5/19/2025	$	155.99	1	$ 155.99
1185		Tyndale	2/25/2025	4/4/2025	$	155.90	38	$ 5,924.20
1186	SILVER SPRING TOWNSHIP	4808649CDA3D475989B8	7/15/2024	7/30/2024	$	155.85	15	$ 2,337.75
1187	SILVER SPRING TOWNSHIP	ABA59C30C3E74B49BFC8	8/9/2024	8/16/2024	$	155.85	7	$ 1,090.95
1188	SILVER SPRING TOWNSHIP	4342E4B9F183477DA76A	9/11/2024	9/27/2024	$	155.85	16	$ 2,493.60
1189	SILVER SPRING TOWNSHIP	BA57EDC3003E4E34ACD5	10/11/2024	10/21/2024	$	155.85	10	$ 1,558.50
1190	SILVER SPRING TOWNSHIP	308C773CC6884706A375	11/11/2024	11/19/2024	$	155.85	8	$ 1,246.80
1191	SILVER SPRING TOWNSHIP	9A0E6D1C647A4B06A715	12/16/2024	12/31/2024	$	155.85	15	$ 2,337.75
1192		January Expense #5	1/14/2025	1/21/2025	$	155.85	7	$ 1,090.95
1193		February Expense #14	2/13/2025	2/18/2025	$	155.85	5	$ 779.25
1194		March Expense #20	3/17/2025	3/25/2025	$	155.85	8	$ 1,246.80
1195		April Expense #10	4/11/2025	4/22/2025	$	155.85	11	$ 1,714.35
1196		May Expense #6	5/6/2025	5/15/2025	$	155.85	9	$ 1,402.65
1197		June Expense #8	6/10/2025	6/25/2025	$	155.85	15	$ 2,337.75
1198		safety shoes	5/13/2025	5/19/2025	$	155.00	6	$ 930.00
1199		Work Boots	12/14/2024	1/2/2025	$	154.95	19	$ 2,944.05
1200		March Expense #11	3/3/2025	3/11/2025	$	154.10	8	$ 1,232.80
1201	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	153.85	13	$ 2,000.05
1202	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	153.85	9	$ 1,384.65
1203	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	153.85	14	$ 2,153.90
1204		March Expense #20	3/18/2025	3/25/2025	$	153.85	7	$ 1,076.95
1205		Drivers License	3/13/2025	4/10/2025	$	153.50	28	$ 4,298.00
1206		41681-06094	3/3/2025	3/6/2025	$	153.49	3	$ 460.47
1207		Safelite damage to personal veh	6/12/2025	6/18/2025	$	152.75	6	$ 916.50
1208		65268-48006	5/1/2025	5/7/2025	$	152.64	6	$ 915.84
1209	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	151.80	47	$ 7,134.60
1210		05-31-25 Storm2025AY RCC Food	5/31/2025	6/19/2025	$	151.27	19	$ 2,874.13
1211		Q1 DIGITAL ADS	1/15/2025	3/17/2025	$	150.95	61	$ 9,207.95
1212		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.15	40	$ 6,006.00
1213		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.15	40	$ 6,006.00
1214		Various Tier II Invoices - #1	3/3/2025	4/7/2025	$	150.06	35	$ 5,252.19
1215	Gillian Moore	54758-16020	7/24/2024	10/28/2024	$	150.00	96	$ 14,400.00
1216		RBMN fees for 12721646	3/26/2025	4/9/2025	$	150.00	14	$ 2,100.00
1217		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.00	40	$ 6,000.00
1218		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	150.00	40	$ 6,000.00
1219		88090-95009	2/13/2025	3/31/2025	$	150.00	46	$ 6,900.00
1220		95976-91023I	8/1/2024	6/30/2025	$	150.00	333	$ 49,950.00
1221		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$	149.99	40	$ 5,999.40
1222		Logan Safety Boots -2years	3/8/2025	4/8/2025	$	149.95	31	$ 4,648.45
1223		tuition reimbursement	3/19/2025	5/22/2025	$	149.33	64	$ 9,557.12
1224		Safety Boots 2025	1/9/2025	1/29/2025	$	149.00	20	$ 2,980.00
1225		CZ02_24_25	2/17/2025	2/26/2025	$	146.75	9	$ 1,320.75
1226		windshield repair PDC00216	6/5/2025	6/12/2025	$	146.26	7	$ 1,023.82
1227		Keefer Army Navy	5/21/2025	5/27/2025	$	145.00	6	$ 870.00
1228		Clothes for job	1/22/2025	2/10/2025	$	144.96	19	$ 2,754.24
1229	TYNDALE COMPANY INC	Uniforms/Clothing	2/7/2025	4/10/2025	$	144.55	62	$ 8,962.10
1230	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	144.00	11	$ 1,584.00
1231		Out of region storm	11/25/2024	1/14/2025	$	142.98	50	$ 7,149.00

1232		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	142.03	68	$ 9,658.04
1233		February Expense #17	2/18/2025	2/25/2025	$	140.50	7	$ 983.50
1234		March Expense #16	3/13/2025	3/18/2025	$	140.50	5	$ 702.50
1235		April Expense #6	4/9/2025	4/16/2025	$	140.50	7	$ 983.50
1236		May Expense #9	5/15/2025	5/30/2025	$	140.50	15	$ 2,107.50
1237		June Expense #8	6/10/2025	6/25/2025	$	140.50	15	$ 2,107.50
1238	PENN DOT ACCTS RECV	9962D8E5197E456A87BC	9/25/2024	12/4/2024	$	140.00	70	$ 9,800.00
1239	SP COEYEWEAR	Safety Glasses	3/31/2025	4/10/2025	$	139.99	10	$ 1,399.90
1240		FR Order	2/27/2025	3/11/2025	$	139.50	12	$ 1,674.00
1241		CDL PERMIT	5/15/2025	6/11/2025	$	138.50	27	$ 3,739.50
1242		January Expense #4	1/6/2025	1/21/2025	$	137.79	15	$ 2,066.85
1243		Kauffmans Store	1/24/2025	2/19/2025	$	133.87	26	$ 3,480.62
1244		PPL Work	1/3/2025	1/17/2025	$	132.95	14	$ 1,861.30
1245	CLEAResult Consulting Inc.	000109595	10/10/2024	10/28/2024	$	130.88	18	$ 2,355.84
1246		Safety Glasses	4/26/2025	4/28/2025	$	130.00	2	$ 260.00
1247		Wagner Safety glasses	2/5/2025	3/3/2025	$	130.00	26	$ 3,380.00
1248		Safety shoes 2024-2025	6/14/2025	6/24/2025	$	129.99	10	$ 1,299.90
1249		safety glasses	1/25/2025	2/3/2025	$	129.00	9	$ 1,161.00
1250		Wagner Safety glasses	2/5/2025	3/3/2025	$	128.50	26	$ 3,341.00
1251		Isaiah Finley	5/8/2025	5/9/2025	$	127.50	1	$ 127.50
1252		Flex MBA Spring 2025 Course	1/28/2025	5/30/2025	$	127.19	122	$ 15,517.18
1253	PRICE CHOPPER #173	CD190DD9089F4FD4ACFB	11/22/2024	12/17/2024	$	125.73	25	$ 3,143.25
1254	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	125.64	47	$ 5,905.08
1255	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	125.00	55	$ 6,875.00
1256		Railroad Fees	2/24/2025	3/17/2025	$	125.00	21	$ 2,625.00
1257		Railroad Fees	3/17/2025	3/27/2025	$	125.00	10	$ 1,250.00
1258		Railroad Fees	3/17/2025	3/27/2025	$	125.00	10	$ 1,250.00
1259		RBMN Fees for 13881394	3/31/2025	4/9/2025	$	125.00	9	$ 1,125.00
1260		Railroad, Engineering Fee	2/10/2025	5/2/2025	$	125.00	81	$ 10,125.00
1261		PPE Reimbursement	5/19/2025	6/2/2025	$	124.99	14	$ 1,749.86
1262	PRICE CHOPPER #173	B8F85E45F32247E1A5F8	8/9/2024	8/20/2024	$	124.13	11	$ 1,365.43
1263		Reeves Rent A John Inc	5/8/2025	5/21/2025	$	124.02	13	$ 1,612.26
1264	CITY OF BETHLEHEM	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	123.85	13	$ 1,610.05
1265	CITY OF BETHLEHEM	1A1BCDA6BBAA49C79AC4	9/25/2024	10/4/2024	$	123.85	9	$ 1,114.65
1266	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	123.85	14	$ 1,733.90
1267		March Expense #20	3/18/2025	3/25/2025	$	123.85	7	$ 866.95
1268		CDL Reimbursement	2/19/2025	4/22/2025	$	123.56	62	$ 7,660.72
1269		February 2025 Expenses	2/12/2025	3/3/2025	$	123.50	19	$ 2,346.50
1270		Safety Shoes	5/18/2025	6/3/2025	$	121.99	16	$ 1,951.84
1271		Safety Shoes	3/24/2025	5/14/2025	$	121.99	51	$ 6,221.49
1272		Allpaid CH 349210	2/13/2025	3/7/2025	$	121.49	22	$ 2,672.78
1273	Jeremy S. Rimmer	04820-13025	1/13/2024	8/14/2024	$	120.00	214	$ 25,680.00
1274		Work Boots	6/18/2025	6/23/2025	$	119.99	5	$ 599.95
1275		fr clothing	5/13/2025	5/22/2025	$	119.10	9	$ 1,071.90
1276		Ryan Rompolski	5/15/2025	6/3/2025	$	118.55	19	$ 2,252.45
1277		Safe Shoe/Boot Allowance	2/25/2025	4/17/2025	$	118.00	51	$ 6,018.00
1278	Penn Dot	Barrett-CDL PERMIT	5/15/2025	5/29/2025	$	117.50	14	$ 1,645.00
1279		Snyder County recording fees 3/6	3/6/2025	4/7/2025	$	117.50	32	$ 3,760.00
1280		QUA Grass Seed for Shop	6/6/2025	6/26/2025	$	115.54	20	$ 2,310.80
1281		DCNR Hazard Trees	2/17/2025	4/21/2025	$	115.54	63	$ 7,279.02
1282		June Expense #2	5/27/2025	6/4/2025	$	115.32	8	$ 922.56
1283	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	114.40	10	$ 1,144.00
1284	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	114.40	14	$ 1,601.60
1285		January Expense #9	1/21/2025	2/3/2025	$	114.40	13	$ 1,487.20
1286		April Expense #15	4/21/2025	4/29/2025	$	114.40	8	$ 915.20
1287		CDL Permit	5/10/2025	5/27/2025	$	111.50	17	$ 1,895.50
1288		SAFETY SHOES	3/21/2025	3/27/2025	$	109.99	6	$ 659.94
1289		Polanowski - Boots	4/11/2025	5/8/2025	$	109.99	27	$ 2,969.73
1290		Safety Equipment	5/21/2025	5/27/2025	$	109.99	6	$ 659.94
1291	Janice A. Hershey	88310-84003	8/7/2024	8/19/2024	$	109.76	12	$ 1,317.12
1292		Manor Equipment	5/1/2025	5/9/2025	$	108.38	8	$ 867.04
1293		CDL	4/8/2025	4/24/2025	$	108.00	16	$ 1,728.00
1294		April Expense #2	3/24/2025	4/9/2025	$	107.00	16	$ 1,712.00
1295		2025 Safety Shoe Reimbursement	1/27/2025	2/4/2025	$	105.01	8	$ 840.08
1296		QUA Refreshments	6/10/2025	6/26/2025	$	105.00	16	$ 1,680.00
1297		Grainger order - Westfall	4/11/2025	4/23/2025	$	104.70	12	$ 1,256.40
1298		Rodeo 2025	4/1/2025	5/22/2025	$	104.01	51	$ 5,304.51
1299		March Expense #10	3/6/2025	3/11/2025	$	103.28	5	$ 516.40
1300		March Expense #17	3/11/2025	3/18/2025	$	101.14	7	$ 707.98
1301		March Expense #17	3/11/2025	3/18/2025	$	101.14	7	$ 707.98
1302		March Expense #5	2/26/2025	3/3/2025	$	100.92	5	$ 504.60
1303		CZ05_05_25	4/30/2025	5/7/2025	$	100.56	7	$ 703.92
1304	HeatWave	Safety Glasses	2/6/2025	2/25/2025	$	100.17	19	$ 1,903.23
1305	Richard Pielacha	BA49180-43002	10/16/2024	10/17/2024	$	100.00	1	$ 100.00
1306	Regina Henry	B/A10020-53153	11/14/2024	11/20/2024	$	100.00	6	$ 600.00
1307	Cabela's	Safety Boots	3/2/2025	3/7/2025	$	100.00	5	$ 500.00
1308	Workboots.com	Safety Shoes	12/31/2024	1/9/2025	$	100.00	9	$ 900.00
1309		Keith Darlington Expenses	12/2/2024	1/9/2025	$	100.00	38	$ 3,800.00
1310		June, 2025 Expense Report	4/22/2025	6/30/2025	$	100.00	69	$ 6,900.00
1311		Marks Outfitters	3/15/2025	3/24/2025	$	100.00	9	$ 900.00
1312		C Eisenhour-25 Saf Shoes	5/7/2025	5/17/2025	$	100.00	10	$ 1,000.00
1313		2025 Boot Reimbursement	1/2/2025	1/22/2025	$	100.00	20	$ 2,000.00
1314		Safety Shoe Purchase 2025	3/21/2025	3/28/2025	$	100.00	7	$ 700.00
1315		Safety Shoes	4/2/2025	4/10/2025	$	100.00	8	$ 800.00
1316		Landex	6/19/2025	6/26/2025	$	100.00	7	$ 700.00
1317		WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	100.00	17	$ 1,700.00
1318		Safety Shoes 2025	5/9/2025	5/27/2025	$	100.00	18	$ 1,800.00
1319		General Expenses	12/12/2024	1/9/2025	$	100.00	28	$ 2,800.00
1320		2025 Safety Shoes	2/18/2025	2/18/2025	$	100.00	0	$ -
1321		Safety Shoes	6/17/2025	6/17/2025	$	100.00	0	$ -
1322		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1323		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1324		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1325		PADEP Annual Drinking Water Fee	11/14/2024	1/2/2025	$	100.00	49	$ 4,900.00
1326		Tier II fees #2	3/25/2025	4/16/2025	$	100.00	22	$ 2,200.00
1327		Mark's Outfitter	2/22/2025	2/28/2025	$	100.00	6	$ 600.00
1328		Safety Shoes 2025	1/6/2025	1/21/2025	$	100.00	15	$ 1,500.00
1329		Winter 2025 Class	12/18/2024	4/3/2025	$	100.00	106	$ 10,600.00
1330		Safety Shoes	1/7/2025	1/21/2025	$	100.00	14	$ 1,400.00
1331		John Wylezik Safety Boots	1/3/2025	1/6/2025	$	100.00	3	$ 300.00
1332	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	100.00	20	$ 2,000.00
1333	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	100.00	20	$ 2,000.00
1334	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	100.00	20	$ 2,000.00
1335	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	100.00	55	$ 5,500.00
1336		Shoe Reimbursement	5/4/2025	5/27/2025	$	99.99	23	$ 2,299.77
1337	LOWER SWATARA TOWNSHIP	462F2AE949DF4B9688C2	8/13/2024	8/20/2024	$	99.25	7	$ 694.75
1338	LOWER SWATARA TOWNSHIP	4342E4B9F183477DA76A	9/11/2024	9/27/2024	$	99.25	16	$ 1,588.00
1339	LOWER SWATARA TOWNSHIP	BA57EDC3003E4E34ACD5	10/12/2024	10/21/2024	$	99.25	9	$ 893.25
1340	LOWER SWATARA TOWNSHIP	308C773CC6884706A375	11/13/2024	11/19/2024	$	99.25	6	$ 595.50
1341	LOWER SWATARA TOWNSHIP	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$	99.25	14	$ 1,389.50
1342		January Expense #5	1/15/2025	1/21/2025	$	99.25	6	$ 595.50
1343	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	99.00	11	$ 1,089.00
1344	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	99.00	7	$ 693.00

		CDL Physical	12/10/2024	1/3/2025	$ 97.00	24	$	2,328.00
Louis Klucharich		50920-03001	10/25/2024	11/20/2024	$ 96.66	26	$	2,513.16
Pennsylvania Department of Transportation		CDL Permit	5/15/2025	5/20/2025	$ 96.50	5	$	482.50
		CDL Permit	5/15/2025	5/21/2025	$ 96.50	6	$	579.00
		CDL Permit	5/15/2025	6/4/2025	$ 96.50	20	$	1,930.00
		Commercial Driver's License - DH	3/15/2025	3/20/2025	$ 96.00	5	$	480.00
		Spring 2025 Tuition Request	1/21/2025	5/19/2025	$ 95.39	118	$	11,256.02
		April Expense #13	4/24/2025	4/29/2025	$ 95.30	5	$	476.50
		PennDOT Fees	2/28/2025	5/6/2025	$ 95.00	67	$	6,365.00
		CDL Reimbursement	2/15/2025	4/11/2025	$ 94.50	55	$	5,197.50
		Tyndale	4/28/2025	6/11/2025	$ 94.15	44	$	4,142.60
		CDL PERMIT	5/15/2025	6/11/2025	$ 94.00	27	$	2,538.00
		Photo Shoot - GA Crews	1/2/2025	2/7/2025	$ 92.25	36	$	3,321.00
		Cell accessories Todd Schleqel	5/14/2025	5/20/2025	$ 91.43	6	$	548.58
STEELTON TRASH PYMT		312256A6757B4ADFBB6C	6/26/2024	7/8/2024	$ 91.25	12	$	1,095.00
PENN DOT ACCTS RECV		6EE41846202142F18377	11/13/2024	12/2/2024	$ 90.90	19	$	1,727.10
		Tim Lloyd	4/27/2025	6/4/2025	$ 90.10	38	$	3,423.80
		CEN/SUS drill calibration	1/28/2025	2/3/2025	$ 89.58	6	$	537.48
		Brian McCormick	4/27/2025	4/30/2025	$ 88.59	3	$	265.77
HAMPDEN TOWNSHIP		E828811F56664E41A05F	11/21/2024	12/9/2024	$ 87.85	18	$	1,581.30
		CDL License	1/10/2025	1/14/2025	$ 86.50	4	$	346.00
		CDL License	1/16/2025	1/17/2025	$ 86.50	1	$	86.50
		General Expenses	2/13/2025	2/24/2025	$ 85.50	11	$	940.50
		Out of Area Expenses	4/30/2025	5/6/2025	$ 85.06	6	$	510.36
		report 1/2/25 Crofchick	12/10/2024	1/9/2025	$ 85.00	30	$	2,550.00
Pennsylvania Department of Transportation		M Barnett- CDL reimbursement	1/17/2025	2/3/2025	$ 84.00	17	$	1,428.00
		CDL license	6/27/2025	6/30/2025	$ 84.00	3	$	252.00
		report 5/6/25 Carrell CDL	3/10/2025	5/6/2025	$ 84.00	57	$	4,788.00
		Kevin Cassel CDL	2/21/2025	2/27/2025	$ 84.00	6	$	504.00
		CDL renewal	12/9/2024	1/21/2025	$ 84.00	43	$	3,612.00
		CDL License	11/12/2024	1/2/2025	$ 84.00	51	$	4,284.00
		CDL Reimbursement	5/1/2025	5/27/2025	$ 84.00	26	$	2,184.00
		C Eisenhour-25 CDL Renewal	3/20/2025	4/28/2025	$ 84.00	39	$	3,276.00
		CDL Reimbursement	6/6/2025	6/10/2025	$ 84.00	4	$	336.00
		CDL Reimbursement	3/27/2025	3/27/2025	$ 84.00	0	$	-
		CDL license	1/28/2025	2/18/2025	$ 84.00	21	$	1,764.00
		CDL reimbursement	1/22/2025	1/27/2025	$ 84.00	5	$	420.00
		CDL renewal	1/8/2025	2/4/2025	$ 84.00	27	$	2,268.00
		CDL License	4/29/2025	5/19/2025	$ 84.00	20	$	1,680.00
		CDL Renewal	6/18/2025	6/19/2025	$ 84.00	1	$	84.00
		Herr-CDL renewal	3/19/2025	4/8/2025	$ 84.00	20	$	1,680.00
		CDL license	1/30/2025	3/24/2025	$ 84.00	53	$	4,452.00
		CDL Reimbursement	12/19/2024	3/3/2025	$ 84.00	74	$	6,216.00
		2025 CDL Reimbursement	1/22/2025	2/3/2025	$ 84.00	12	$	1,008.00
		report 6/3/25 CDL R Jones	4/22/2025	6/4/2025	$ 84.00	43	$	3,612.00
		CDL License	2/4/2025	2/13/2025	$ 84.00	9	$	756.00
		Koons CDL	3/11/2025	3/20/2025	$ 84.00	9	$	756.00
		CDL Reimbursement	5/20/2025	6/18/2025	$ 84.00	29	$	2,436.00
		CDL License	3/11/2025	3/21/2025	$ 84.00	10	$	840.00
		Jason McAllister CDL Renewal	1/2/2025	1/24/2025	$ 84.00	22	$	1,848.00
		CDL Reimbursement	3/28/2025	3/5/2025	$ 84.00	(23)	$	(1,932.00)
		J Miller-CDL renewal	3/11/2025	3/21/2025	$ 84.00	10	$	840.00
		CDL license	1/11/2025	1/15/2025	$ 84.00	4	$	336.00
		CDL reimbursement	1/10/2025	1/17/2025	$ 84.00	7	$	588.00
		CDL License	5/6/2025	5/19/2025	$ 84.00	13	$	1,092.00
		CDL reimbursement	12/26/2024	2/28/2025	$ 84.00	64	$	5,376.00
		CDL License	12/28/2024	1/10/2025	$ 84.00	13	$	1,092.00
		CL License Reimbursement	2/25/2025	3/20/2025	$ 84.00	23	$	1,932.00
		DL Renewal	2/14/2025	4/30/2025	$ 84.00	75	$	6,300.00
		CDL License reimbursement	2/9/2025	2/11/2025	$ 84.00	2	$	168.00
		J Tice - 2025 CDL Renewal	2/28/2025	6/17/2025	$ 84.00	109	$	9,156.00
		CDL License	5/14/2025	6/5/2025	$ 84.00	22	$	1,848.00
		CDL license	11/13/2024	1/30/2025	$ 84.00	78	$	6,552.00
		CDL License	1/9/2025	1/14/2025	$ 84.00	5	$	420.00
		CDL Reimbursement	3/5/2025	3/12/2025	$ 84.00	7	$	588.00
		CDL License	5/8/2025	5/29/2025	$ 84.00	21	$	1,764.00
		CDL Renewal	1/31/2025	2/21/2025	$ 84.00	21	$	1,764.00
UPPERALLENTOWNSHIP UTL		6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$ 82.50	11	$	907.50
UPPERALLENTOWNSHIP UTL		6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$ 82.50	11	$	907.50
UPPERALLENTOWNSHIP UTL		BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$ 82.50	7	$	577.50
UPPERALLENTOWNSHIP UTL		BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$ 82.50	7	$	577.50
		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$ 81.27	68	$	5,526.36
LOWER PAXTON TOWNSHIP SEW		DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$ 80.60	10	$	806.00
LOWER PAXTON TOWNSHIP SEW		3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$ 80.60	14	$	1,128.40
		January Expense #9	1/21/2025	2/3/2025	$ 80.60	13	$	1,047.80
		April Expense #15	4/21/2025	4/29/2025	$ 80.60	8	$	644.80
		Safety boots 22-23-24	12/31/2024	1/8/2025	$ 80.05	8	$	640.40
		PennDOT Fees	2/28/2025	5/6/2025	$ 80.00	67	$	5,360.00
		Annette Cevis 1/23/2025	1/18/2025	1/23/2025	$ 80.00	5	$	400.00
		No parking signs for job	1/17/2025	2/10/2025	$ 80.00	24	$	1,920.00
		Plant - LCP - May 2025	5/6/2025	5/19/2025	$ 80.00	13	$	1,040.00
		3.6.25 Report	3/1/2025	3/10/2025	$ 80.00	9	$	720.00
		Safety Shoes	5/8/2025	5/30/2025	$ 79.99	22	$	1,759.78
		January Expense #5	1/14/2025	1/21/2025	$ 79.50	7	$	556.50
		April Expense #10	4/15/2025	4/22/2025	$ 79.50	7	$	556.50
		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$ 78.75	7	$	551.25
		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$ 78.75	7	$	551.25
		Annette Cevis 2/13/2025	2/13/2025	2/21/2025	$ 78.75	8	$	630.00
		Annette Cevis 3/2/2025	2/24/2025	3/3/2025	$ 78.75	7	$	551.25
		Annette Cevis 4/13/2025	4/8/2025	4/14/2025	$ 78.75	6	$	472.50
		Annette Cevis 5/25/2025	5/22/2025	5/27/2025	$ 78.75	5	$	393.75
		Annette Cevis 6/8/2025	6/2/2025	6/9/2025	$ 78.75	7	$	551.25
		Lezzer Commercial Door	5/21/2025	6/26/2025	$ 78.13	36	$	2,812.68
		Tyndale	5/1/2025	6/11/2025	$ 77.95	41	$	3,195.95
		FR Clothing	3/25/2025	4/16/2025	$ 76.70	22	$	1,687.40
AMAZON MKTPL*N62AF79G1		Phone Holder	6/6/2025	6/13/2025	$ 76.24	7	$	533.68
DD/BR #342770 Q35		B8F85E45F32247E1A5F8	8/10/2024	8/20/2024	$ 76.14	10	$	761.40
		DCNR Hazard Trees	3/26/2025	4/4/2025	$ 75.04	9	$	675.36
		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$ 75.02	40	$	3,000.60
PENN DOT ACCTS RECV		B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$ 75.00	55	$	4,125.00
		Various Tier II Invoices - #1	3/3/2025	4/7/2025	$ 75.00	35	$	2,625.00
		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$ 75.00	40	$	3,000.00
		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$ 75.00	40	$	3,000.00
		Various Tier II Invoices - #1	2/26/2025	4/7/2025	$ 75.00	40	$	3,000.00
		Tier II fees #2	3/25/2025	4/16/2025	$ 75.00	22	$	1,650.00
		County Teir II Fees	4/4/2025	4/22/2025	$ 75.00	18	$	1,350.00
		PennDOT Fees	3/26/2025	5/6/2025	$ 75.00	41	$	3,075.00
		Various Tier II Invoices - #1	3/3/2025	4/7/2025	$ 74.99	35	$	2,624.56
		March Expense #11	3/3/2025	3/11/2025	$ 74.73	8	$	597.84
		Infocon	4/11/2025	4/30/2025	$ 73.70	19	$	1,400.30
HAMPDEN TOWNSHIP		E828811F56664E41A05F	11/21/2024	12/9/2024	$ 73.21	18	$	1,317.78
WEST HEMPFIELD TOWNSHIP S		92CC983516C843039A5E	8/26/2024	9/6/2024	$ 72.00	11	$	792.00
		CDL Reimbursment	12/27/2024	1/10/2025	$ 72.00	14	$	1,008.00

1458	PENN DOT ACCTS RECV	6EE41846202142F18377	11/13/2024	12/2/2024	$ 71.64	19	$	1,361.16
1459		April	3/19/2025	5/1/2025	$ 70.64	43	$	3,037.52
1460		Bereavement - Jennifer Gholar	5/3/2025	5/16/2025	$ 70.34	13	$	914.42
1461		RBMN Lease prep and 1st yr fee	4/17/2025	5/12/2025	$ 70.00	25	$	1,750.00
1462		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$ 70.00	68	$	4,760.00
1463		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$ 70.00	68	$	4,760.00
1464	HeatWave	Safety Glasses	1/29/2025	2/25/2025	$ 69.83	27	$	1,885.41
1465		CDL Permit	1/28/2025	2/3/2025	$ 69.50	6	$	417.00
1466		CDL Permit	5/15/2025	5/23/2025	$ 69.50	8	$	556.00
1467		CDL permit reimbursement	5/15/2025	5/27/2025	$ 69.50	12	$	834.00
1468		Dan Wilke	1/20/2025	5/31/2025	$ 69.00	131	$	9,039.00
1469		DCNR Hazard Trees Distribution	3/26/2025	4/4/2025	$ 67.66	9	$	608.94
1470		various expenses for SC's	2/19/2025	5/8/2025	$ 66.34	78	$	5,174.52
1471		January Expense #5	1/14/2025	1/21/2025	$ 66.25	7	$	463.75
1472		April Expense #10	4/15/2025	4/22/2025	$ 66.25	7	$	463.75
1473	SILVER SPRING TOWNSHIP	4808649CDA3D475989B8	7/15/2024	7/30/2024	$ 65.85	15	$	987.75
1474	SILVER SPRING TOWNSHIP	ABA59C30C3E74B49BFC8	8/9/2024	8/16/2024	$ 65.85	7	$	460.95
1475	SILVER SPRING TOWNSHIP	4342E4B9F183477DA76A	9/11/2024	9/27/2024	$ 65.85	16	$	1,053.60
1476	SILVER SPRING TOWNSHIP	BA57EDC3003E4E34ACD5	10/11/2024	10/21/2024	$ 65.85	10	$	658.50
1477	SILVER SPRING TOWNSHIP	308C773CC6884706A375	11/11/2024	11/19/2024	$ 65.85	8	$	526.80
1478	SILVER SPRING TOWNSHIP	9A0E6D1C647A4B06A715	12/16/2024	12/31/2024	$ 65.85	15	$	987.75
1479		January Expense #5	1/14/2025	1/21/2025	$ 65.85	7	$	460.95
1480		February Expense #14	2/13/2025	2/18/2025	$ 65.85	5	$	329.25
1481		March Expense #20	3/17/2025	3/25/2025	$ 65.85	8	$	526.80
1482		April Expense #10	4/11/2025	4/22/2025	$ 65.85	11	$	724.35
1483		May Expense #6	5/6/2025	5/15/2025	$ 65.85	9	$	592.65
1484		June Expense #8	6/10/2025	6/25/2025	$ 65.85	15	$	987.75
1485		Isaiah Finley	4/29/2025	5/5/2025	$ 65.46	6	$	392.76
1486		Fall 2024 Class	8/20/2024	1/6/2025	$ 65.00	139	$	9,035.00
1487	CITY OF BETHLEHEM	0A33C925B2604FCDA7CA	9/27/2024	10/16/2024	$ 64.75	19	$	1,230.25
1488	CITY OF BETHLEHEM	9A0E6D1C647A4B06A715	12/17/2024	12/31/2024	$ 63.85	14	$	893.90
1489		March Expense #20	3/18/2025	3/25/2025	$ 63.85	7	$	446.95
1490		Gaff n Go Rodeo Event	5/16/2025	5/22/2025	$ 63.60	6	$	381.60
1491		5 5 2025A	4/30/2025	5/5/2025	$ 63.00	5	$	315.00
1492	*FINANCE CHARGE* CASH ADV	46B4E09385344F69A30E	10/10/2024	10/24/2024	$ 62.50	14	$	875.00
1493		Railroad Fees	6/16/2025	6/23/2025	$ 62.50	7	$	437.50
1494		Railroad, Engineering Fee	2/10/2025	5/2/2025	$ 62.00	81	$	5,022.00
1495		Cotman Ave Group O&M Fund	4/29/2025	5/5/2025	$ 61.25	6	$	367.50
1496		stone for crews	1/30/2025	3/19/2025	$ 60.72	48	$	2,914.56
1497		Tyndale Clothing	1/6/2025	2/24/2025	$ 60.60	49	$	2,969.40
1498		tuition reimbursement	2/5/2025	4/17/2025	$ 60.00	71	$	4,260.00
1499		February Expense #11	2/10/2025	2/18/2025	$ 60.00	8	$	480.00
1500		Fall 2024 Class	8/24/2024	1/23/2025	$ 60.00	152	$	9,120.00
1501		FR Clothing	12/18/2024	1/17/2025	$ 57.20	30	$	1,716.00
1502		April	3/21/2025	5/1/2025	$ 56.92	41	$	2,333.72
1503	*FINANCE CHARGE* CASH ADV	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$ 56.25	14	$	787.50
1504		North Division Safety Forum 4.25	2/20/2025	3/19/2025	$ 56.04	27	$	1,513.08
1505		Kaleb Eitner - Phone Case	3/26/2025	4/16/2025	$ 55.50	21	$	1,165.50
1506		February Expense #15	2/11/2025	2/18/2025	$ 55.30	7	$	387.10
1507		February Expense #15	2/11/2025	2/18/2025	$ 55.30	7	$	387.10
1508		February Expense #15	2/11/2025	2/18/2025	$ 55.30	7	$	387.10
1509		February Expense #15	2/11/2025	2/18/2025	$ 55.30	7	$	387.10
1510		February Expense #15	2/11/2025	2/18/2025	$ 55.30	7	$	387.10
1511		February Expense #15	2/11/2025	2/18/2025	$ 55.30	7	$	387.10
1512		February Expense #18	2/18/2025	3/3/2025	$ 55.30	13	$	718.90
1513		February Expense #18	2/18/2025	3/3/2025	$ 55.30	13	$	718.90
1514		February Expense #18	2/18/2025	3/3/2025	$ 55.30	13	$	718.90
1515		February Expense #18	2/18/2025	3/3/2025	$ 55.30	13	$	718.90
1516		February Expense #18	2/18/2025	3/3/2025	$ 55.30	13	$	718.90
1517		March Expense #5	2/26/2025	3/3/2025	$ 55.30	5	$	276.50
1518		March Expense #5	2/26/2025	3/3/2025	$ 55.30	5	$	276.50
1519		March Expense #7	2/28/2025	3/11/2025	$ 55.30	11	$	608.30
1520		March Expense #11	3/3/2025	3/11/2025	$ 55.30	8	$	442.40
1521		March Expense #11	3/3/2025	3/11/2025	$ 55.30	8	$	442.40
1522		March Expense #11	3/3/2025	3/11/2025	$ 55.30	8	$	442.40
1523		March Expense #11	3/3/2025	3/11/2025	$ 55.30	8	$	442.40
1524		March Expense #11	3/3/2025	3/11/2025	$ 55.30	8	$	442.40
1525		March Expense #11	3/3/2025	3/11/2025	$ 55.30	8	$	442.40
1526		March Expense #11	3/3/2025	3/11/2025	$ 55.30	8	$	442.40
1527		4-3-25 DVPQG Registration	3/3/2025	3/4/2025	$ 55.00	1	$	55.00
1528		DJS 1_7_2025	12/17/2024	1/7/2025	$ 54.99	21	$	1,154.79
1529		Supplies for Storm food	2/17/2025	3/7/2025	$ 54.72	18	$	984.96
1530		CDL Permit	5/15/2025	6/23/2025	$ 54.50	39	$	2,125.50
1531	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$ 54.00	11	$	594.00
1532	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$ 54.00	11	$	594.00
1533	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$ 54.00	11	$	594.00
1534	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$ 54.00	11	$	594.00
1535	FLYING J 4563	Colonial Park MAll Transformers	5/12/2025	5/19/2025	$ 53.68	7	$	375.76
1536	PENN DOT ACCTS RECV	8D6E7612C8F944978411	7/25/2024	8/6/2024	$ 53.32	12	$	639.84
1537		Flex MBA Spring 2025 Course	2/18/2025	5/30/2025	$ 53.00	101	$	5,353.00
1538		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$ 52.32	68	$	3,557.76
1539	PENN DOT ACCTS RECV	6EE41846202142F18377	11/13/2024	12/2/2024	$ 52.32	19	$	994.08
1540	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$ 52.32	47	$	2,459.04
1541	LOWER SWATARA TOWNSHIP	0FE722398F674288AECD	6/18/2024	7/1/2024	$ 52.00	13	$	676.00
1542	LOWER SWATARA TOWNSHIP	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$ 52.00	8	$	416.00
1543		Credit Card	3/25/2025	3/31/2025	$ 52.00	6	$	312.00
1544	STEELTON BOROUGH	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$ 51.00	8	$	408.00
1545	STEELTON BOROUGH	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$ 51.00	8	$	408.00
1546	STEELTON BOROUGH	308C773CC6884706A375	11/11/2024	11/19/2024	$ 51.00	8	$	408.00
1547	STEELTON BOROUGH	2C4A49BE58D14CE7AB31	11/19/2024	11/27/2024	$ 51.00	8	$	408.00
1548		February Expense #14	2/13/2025	2/18/2025	$ 51.00	5	$	255.00
1549		February Expense #14	2/13/2025	2/18/2025	$ 51.00	5	$	255.00
1550		May Expense #9	5/13/2025	5/30/2025	$ 51.00	17	$	867.00
1551		May Expense #9	5/13/2025	5/30/2025	$ 51.00	17	$	867.00
1552	LOWER SWATARA TOWNSHIP	0FE722398F674288AECD	6/18/2024	7/1/2024	$ 50.25	13	$	653.25
1553	LOWER SWATARA TOWNSHIP	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$ 50.25	8	$	402.00
1554		PennDOT Fees	3/26/2025	5/6/2025	$ 50.00	41	$	2,050.00
1555	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$ 50.00	20	$	1,000.00
1556	HARRISBURG PYMT	A3F3100DC36F4C04ACE3	6/26/2024	7/8/2024	$ 50.00	12	$	600.00
1557	*FINANCE CHARGE* CASH ADV	20A1B4B5161B4F2A9297	10/15/2024	10/24/2024	$ 50.00	9	$	450.00
1558	*FINANCE CHARGE* CASH ADV	F3305CCF18184A1A89FE	12/9/2024	12/19/2024	$ 50.00	10	$	500.00
1559		Annette Cevis 4/25/2025	4/22/2025	4/29/2025	$ 50.00	7	$	350.00
1560		June Expense #6	6/4/2025	6/11/2025	$ 50.00	7	$	350.00
1561		Tuition Reimbursement Fin Man	12/9/2024	1/6/2025	$ 50.00	28	$	1,400.00
1562		Spring 2025	5/5/2025	6/16/2025	$ 50.00	42	$	2,100.00
1563		No parking signs for job	2/7/2025	4/3/2025	$ 50.00	55	$	2,750.00
1564		No parking signs for job	2/20/2025	4/3/2025	$ 50.00	42	$	2,100.00
1565		City of Altwn PMT EEX-2025-00102	4/9/2025	4/24/2025	$ 50.00	15	$	750.00
1566		Avenu Insights	1/9/2025	1/28/2025	$ 50.00	19	$	950.00
1567		Avenu Insights	5/7/2025	5/17/2025	$ 50.00	10	$	500.00
1568		ProgramFees	1/25/2025	5/19/2025	$ 50.00	114	$	5,700.00
1569		Fall 2024 Class	7/25/2024	1/23/2025	$ 50.00	182	$	9,100.00
1570		Spring 2025 Tuition Request	12/30/2024	5/19/2025	$ 50.00	140	$	7,000.00

1571		EkRobbins-Permit 13870465	2/10/2025	3/10/2025	$	50.00	28	$ 1,400.00
1572		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1573		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1574		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1575		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	50.00	68	$ 3,400.00
1576		PennDOT Fees	3/26/2025	5/6/2025	$	50.00	41	$ 2,050.00
1577		PennDOT Fees	3/26/2025	5/6/2025	$	50.00	41	$ 2,050.00
1578		Dan Wilke	12/30/2024	5/31/2025	$	50.00	152	$ 7,600.00
1579		DJS 1_7_2025	12/17/2024	1/7/2025	$	49.49	21	$ 1,039.29
1580	OPC TAX*SERVICE FEE	2442D789F04142E18185	8/9/2024	8/20/2024	$	49.21	11	$ 541.31
1581		CDL Fee	1/28/2025	2/7/2025	$	48.50	10	$ 485.00
1582		Bilo Supply	4/24/2025	5/2/2025	$	47.80	8	$ 382.40
1583		Subscription to website	4/15/2025	4/28/2025	$	47.70	13	$ 620.10
1584		Subscription to website	4/22/2025	5/5/2025	$	47.70	13	$ 620.10
1585		Office equipment	1/17/2025	1/28/2025	$	47.68	11	$ 524.48
1586		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1587		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1588		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1589		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1590		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1591		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1592		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1593		February Expense #4	1/28/2025	2/11/2025	$	47.00	14	$ 658.00
1594		Finance Charge	3/31/2025	5/5/2025	$	43.65	35	$ 1,527.75
1595		April Expense #4	4/1/2025	4/9/2025	$	43.20	8	$ 345.60
1596		Community Roots winter storage	4/15/2025	4/22/2025	$	43.13	7	$ 301.91
1597	DD/BR #342770 Q35	CD190DD9089F4FD4ACFB	11/23/2024	12/17/2024	$	42.87	24	$ 1,028.88
1598		MA Kentucky	1/5/2025	1/17/2025	$	42.68	12	$ 512.16
1599		Alfaa	1/5/2025	1/22/2025	$	42.36	17	$ 720.12
1600		Spirit Trng / Storm	11/25/2024	3/14/2025	$	42.35	109	$ 4,616.15
1601		5 5 2025A	4/16/2025	5/5/2025	$	42.00	19	$ 798.00
1602	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	41.60	10	$ 416.00
1603	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	41.60	14	$ 582.40
1604		January Expense #9	1/21/2025	2/3/2025	$	41.60	13	$ 540.80
1605		April Expense #15	4/21/2025	4/29/2025	$	41.60	8	$ 332.80
1606		February Expense #4	1/28/2025	2/11/2025	$	41.55	14	$ 581.70
1607	Packback	Fall 2024 Class 1	8/22/2024	1/14/2025	$	41.34	145	$ 5,994.30
1608		Fall 2024 Class 810	8/15/2024	1/27/2025	$	41.34	165	$ 6,821.10
1609		Walmart	1/9/2025	1/30/2025	$	41.10	21	$ 863.10
1610		5 5 2025A	4/29/2025	5/5/2025	$	40.75	6	$ 244.50
1611		Phone holders	6/11/2025	6/16/2025	$	40.24	5	$ 201.20
1612		Railroad Fees	3/17/2025	3/27/2025	$	40.00	10	$ 400.00
1613		Railroad Fees	3/17/2025	3/27/2025	$	40.00	10	$ 400.00
1614		PNDI for 13885189	5/21/2025	6/3/2025	$	40.00	13	$ 520.00
1615	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	40.00	55	$ 2,200.00
1616	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	40.00	55	$ 2,200.00
1617		April	3/22/2025	5/1/2025	$	39.58	40	$ 1,583.20
1618		Feb Expenses	2/19/2025	3/18/2025	$	39.56	27	$ 1,068.12
1619	AMAZON MKTPL*NZ7EP6ZV2	Tool Repairs	5/15/2025	5/21/2025	$	37.96	6	$ 227.76
1620		WO #13881394 RBMN Fees	3/31/2025	4/17/2025	$	37.50	17	$ 637.50
1621		RBMN Fees for 13881394	3/31/2025	4/9/2025	$	37.50	9	$ 337.50
1622		RBMN fees for 12721646	3/26/2025	4/9/2025	$	37.50	14	$ 525.00
1623		GP SLLA SUNB-LOCK SEG 1	2/4/2025	4/7/2025	$	37.50	62	$ 2,325.00
1624	PRINT-O-STAT, LANCASTER	Print-O-Stat	4/29/2025	5/14/2025	$	37.47	15	$ 562.05
1625	PRINT-O-STAT, LANCASTER	Print-O-Stat	4/29/2025	5/14/2025	$	37.47	15	$ 562.05
1626	PRINT-O-STAT, LANCASTER	Print-O-Stat	4/29/2025	5/14/2025	$	37.47	15	$ 562.05
1627		Feb Storm	2/17/2025	2/28/2025	$	36.77	11	$ 404.47
1628	HARRISBURG PYMT	B6DFC5BDDD344C1B98F2	10/2/2024	10/16/2024	$	36.10	14	$ 505.40
1629	HARRISBURG PYMT	2C78B11B70F243358B23	7/11/2024	7/30/2024	$	35.57	19	$ 675.83
1630	HARRISBURG PYMT	2985B7428BF54F6CA938	8/8/2024	8/16/2024	$	35.57	8	$ 284.56
1631	HARRISBURG PYMT	C3EE59D793CA4A4882B6	9/23/2024	10/4/2024	$	35.57	11	$ 391.27
1632	HARRISBURG PYMT	D26F4BF38FF94310A372	11/4/2024	11/12/2024	$	35.57	8	$ 284.56
1633	HARRISBURG PYMT	96D24F943AE64136A3D1	12/18/2024	12/31/2024	$	35.57	13	$ 462.41
1634		January Expense #3	1/7/2025	1/21/2025	$	35.57	14	$ 497.98
1635		February Expense #9	2/5/2025	2/11/2025	$	35.57	6	$ 213.42
1636		March Expense #14	3/10/2025	3/18/2025	$	35.57	8	$ 284.56
1637		April Expense #7	4/4/2025	4/16/2025	$	35.57	12	$ 426.84
1638		May Expense #7	5/5/2025	5/15/2025	$	35.57	10	$ 355.70
1639		June Expense #5	6/2/2025	6/11/2025	$	35.57	9	$ 320.13
1640		June Expense #2	5/23/2025	6/4/2025	$	35.14	12	$ 421.68
1641		Tyndale	12/19/2024	1/2/2025	$	35.00	14	$ 490.00
1642		Tyndale	1/9/2025	1/22/2025	$	35.00	13	$ 455.00
1643	CP PENNDOT RID ALLENTOWN	E8A05DF70D4745E0B93B	7/25/2024	8/26/2024	$	34.00	32	$ 1,088.00
1644		Notary Application Fees	12/18/2024	1/1/2025	$	33.50	14	$ 469.00
1645		CDL Permit	5/15/2025	5/23/2025	$	33.50	8	$ 268.00
1646	SERVICE FEE	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	33.19	8	$ 265.52
1647	SERVICE FEE	308C773CC6884706A375	11/11/2024	11/19/2024	$	33.19	8	$ 265.52
1648		February Expense #14	2/13/2025	2/18/2025	$	33.19	5	$ 165.95
1649		May Expense #9	5/13/2025	5/30/2025	$	33.19	17	$ 564.23
1650		Printer case	1/21/2025	1/27/2025	$	32.85	6	$ 197.10
1651		Annual DEP COA Payment	6/18/2025	6/30/2025	$	32.52	12	$ 390.24
1652		Infocon	3/12/2025	3/17/2025	$	31.90	5	$ 159.50
1653		Railroad, Engineering Fee	1/14/2025	5/2/2025	$	31.00	108	$ 3,348.00
1654		Infocon	2/12/2025	2/25/2025	$	30.80	13	$ 400.40
1655		DCNR Hazard Trees Distribution	3/24/2025	4/4/2025	$	30.64	11	$ 337.04
1656		Various Tier II Invoices - #1	2/21/2025	4/7/2025	$	30.03	45	$ 1,351.35
1657	Penn State Harrisburg	Fall 2024 Comm System Design	8/26/2024	1/9/2025	$	30.00	136	$ 4,080.00
1658		Fall 2024 HF Circuit Design	8/26/2024	1/9/2025	$	30.00	136	$ 4,080.00
1659		Spring 2025 Power Systems II	1/13/2025	5/20/2025	$	30.00	127	$ 3,810.00
1660		Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	30.00	127	$ 3,810.00
1661		Annette Cevis 2/17/2025	2/17/2025	2/21/2025	$	30.00	4	$ 120.00
1662		No parking signs for job	1/27/2025	2/13/2025	$	30.00	17	$ 510.00
1663		Sweigart - Feburary Expense	2/12/2025	3/24/2025	$	30.00	40	$ 1,200.00
1664		MTH/216T	11/11/2024	1/6/2025	$	30.00	56	$ 1,680.00
1665		PennDOT Fees	3/26/2025	5/6/2025	$	30.00	41	$ 1,230.00
1666		Fall 2024 Class	9/4/2024	1/6/2025	$	29.99	124	$ 3,718.76
1667		PPL Electric Utilities	2/27/2025	3/31/2025	$	29.67	32	$ 949.44
1668		4-23-25 Cell Phone Case	4/25/2025	5/8/2025	$	29.44	13	$ 382.72
1669		Team Building Event	12/24/2024	2/6/2025	$	29.22	44	$ 1,285.68
1670		DCNR Hazard Trees	3/26/2025	4/21/2025	$	28.71	26	$ 746.46
1671		Inverter	6/23/2025	6/30/2025	$	28.57	7	$ 199.99
1672		Tablet chargers	5/29/2025	6/23/2025	$	27.54	25	$ 688.50
1673		tuition reimbursement	2/5/2025	4/17/2025	$	26.99	71	$ 1,916.29
1674		Tim Lloyd	4/29/2025	6/4/2025	$	26.78	36	$ 964.08
1675	PENN DOT ACCTS RECV	1AD7C68A638A4D268347	8/21/2024	10/4/2024	$	26.16	44	$ 1,151.04
1676		PennDOT Fees	3/26/2025	5/6/2025	$	26.16	41	$ 1,072.56
1677	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	26.16	47	$ 1,229.52
1678		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	26.16	68	$ 1,778.88
1679	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	26.00	10	$ 260.00
1680	LOWER PAXTON TOWNSHIP SEW	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	26.00	10	$ 260.00
1681	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	26.00	14	$ 364.00
1682	LOWER PAXTON TOWNSHIP SEW	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	26.00	14	$ 364.00
1683		January Expense #9	1/21/2025	2/3/2025	$	26.00	13	$ 338.00

1684		January Expense #9	1/21/2025	2/3/2025	$	26.00	13	$ 338.00
1685		April Expense #15	4/21/2025	4/29/2025	$	26.00	8	$ 208.00
1686		April Expense #15	4/21/2025	4/29/2025	$	26.00	8	$ 208.00
1687		March Expense #7	2/28/2025	3/11/2025	$	25.19	11	$ 277.09
1688	IDENTOGO - PA FINGE	E8A05DF70D4745E0B93B	8/6/2024	8/26/2024	$	25.10	20	$ 502.00
1689		PennDOT Fees	2/28/2025	5/6/2025	$	25.00	67	$ 1,675.00
1690	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	25.00	20	$ 500.00
1691	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	25.00	20	$ 500.00
1692	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	25.00	20	$ 500.00
1693	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	25.00	55	$ 1,375.00
1694	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	25.00	55	$ 1,375.00
1695		Annette Cevis 5/29/2025	5/27/2025	5/30/2025	$	25.00	3	$ 75.00
1696		Safety Quiz Winner	5/8/2025	6/4/2025	$	25.00	27	$ 675.00
1697		Right-Of-Way payment to T Clarke	3/14/2025	4/17/2025	$	25.00	34	$ 850.00
1698		ROW Payment	2/18/2025	2/26/2025	$	25.00	8	$ 200.00
1699		County Access	1/11/2025	1/24/2025	$	25.00	13	$ 325.00
1700		Deed Research	2/15/2025	3/4/2025	$	25.00	17	$ 425.00
1701		Deed Research	4/25/2025	5/8/2025	$	25.00	13	$ 325.00
1702		Deed Research	4/22/2025	5/8/2025	$	25.00	16	$ 400.00
1703		Deed Research	5/30/2025	6/25/2025	$	25.00	26	$ 650.00
1704		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	25.00	68	$ 1,700.00
1705		various expenses for SC's	2/3/2025	3/25/2025	$	25.00	50	$ 1,250.00
1706		PennDOT Fees	2/28/2025	5/6/2025	$	25.00	67	$ 1,675.00
1707		PennDOT Fees	3/26/2025	5/6/2025	$	25.00	41	$ 1,025.00
1708		PennDOT Fees	3/26/2025	5/6/2025	$	25.00	41	$ 1,025.00
1709		PennDOT Fees	3/26/2025	5/6/2025	$	25.00	41	$ 1,025.00
1710		6.2.25 Report	5/4/2025	6/2/2025	$	23.88	29	$ 692.52
1711		March Expense #17	3/11/2025	3/18/2025	$	23.64	7	$ 165.48
1712	Penn State Harrisburg	Fall 2024 Comm System Design	8/26/2024	1/9/2025	$	23.01	136	$ 3,129.36
1713		Spring 2025 Power Systems II	1/13/2025	5/20/2025	$	23.01	127	$ 2,922.27
1714		Fall 2024 HF Circuit Design	8/26/2024	1/9/2025	$	23.00	136	$ 3,128.00
1715		Spring 2024 Advanced Elec Design	1/13/2025	5/20/2025	$	23.00	127	$ 2,921.00
1716		Computer speakers Smith Driving	2/15/2025	2/20/2025	$	22.65	5	$ 113.25
1717		office supplies	4/25/2025	5/28/2025	$	22.53	33	$ 743.49
1718		Rodeo 2025	3/28/2025	5/22/2025	$	21.84	55	$ 1,201.20
1719		February Expense #11	2/10/2025	2/18/2025	$	21.52	8	$ 172.16
1720		March Expense #17	3/11/2025	3/18/2025	$	20.70	7	$ 144.90
1721		March Expense #17	3/11/2025	3/18/2025	$	20.70	7	$ 144.90
1722		March Expense #17	3/11/2025	3/18/2025	$	20.70	7	$ 144.90
1723		PennDOT Fees	3/26/2025	5/6/2025	$	20.00	41	$ 820.00
1724	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	20.00	55	$ 1,100.00
1725	WAYNE TOWNSHIP	2025BUSINESSLICENSE	11/6/2024	11/15/2024	$	20.00	9	$ 180.00
1726		Notary Seal	1/28/2025	2/7/2025	$	20.00	10	$ 200.00
1727		Railroad Payment Fees	2/19/2025	2/26/2025	$	20.00	7	$ 140.00
1728		Railroad Fees	2/24/2025	3/17/2025	$	20.00	21	$ 420.00
1729		Railroad Fees	4/8/2025	4/15/2025	$	20.00	7	$ 140.00
1730		Hampden Twp Permits	2/7/2025	2/20/2025	$	20.00	13	$ 260.00
1731		RBMN Lease prep and 1st yr fee	4/17/2025	5/12/2025	$	20.00	25	$ 500.00
1732		Transportation Expenses	2/5/2025	2/25/2025	$	20.00	20	$ 400.00
1733		PennDOT Fees	2/28/2025	5/6/2025	$	20.00	67	$ 1,340.00
1734		PennDOT Fees	2/28/2025	5/6/2025	$	20.00	67	$ 1,340.00
1735	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	7/25/2024	8/14/2024	$	20.00	20	$ 400.00
1736		Kentucky Storm Meals	1/7/2025	1/28/2025	$	19.43	21	$ 408.03
1737		Lezzer Commercial Door	5/21/2025	6/26/2025	$	19.39	36	$ 698.04
1738	PENN DOT ACCTS RECV	6EE41846202142F18377	11/13/2024	12/2/2024	$	19.26	19	$ 365.94
1739		UPS Shipping, ST800 Repair	3/19/2025	4/28/2025	$	19.01	40	$ 760.40
1740	Truity	Fall 2024 Class 1	9/28/2024	1/14/2025	$	19.00	108	$ 2,052.00
1741		Fall 2024 Class 810	8/24/2024	1/27/2025	$	19.00	156	$ 2,964.00
1742		February Expense #11	2/10/2025	2/18/2025	$	18.95	8	$ 151.60
1743	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1744	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1745	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1746	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1747	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1748	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1749	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1750	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1751	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1752	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1753	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1754	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1755	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1756	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1757	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1758	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1759	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1760	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1761	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1762	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1763	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1764	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1765	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1766	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1767	SHADY MAPLE FARM MA	Shady Maple	5/28/2025	6/2/2025	$	18.89	5	$ 94.44
1768		County Teir II Fees	4/14/2025	4/22/2025	$	18.76	8	$ 150.08
1769	*FINANCE CHARGE* CASH ADV	E96DAB2115804C559E80	7/5/2024	8/1/2024	$	18.75	27	$ 506.25
1770	*FINANCE CHARGE* CASH ADV	EACA4580E9594464B14A	7/1/2024	8/13/2024	$	18.75	43	$ 806.25
1771	*FINANCE CHARGE* CASH ADV	3B582B9AC5624FC886B7	8/21/2024	8/30/2024	$	18.75	9	$ 168.75
1772	*FINANCE CHARGE* CASH ADV	D18E86016B7A4D6CB251	12/4/2024	12/18/2024	$	18.75	14	$ 262.50
1773		February Mileage	2/4/2025	3/4/2025	$	18.00	28	$ 504.00
1774		March Expense #17	3/11/2025	3/18/2025	$	17.96	7	$ 125.72
1775	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	17.64	11	$ 194.04
1776		Storm meals/snacks/Safety/Supv m	11/24/2024	3/5/2025	$	17.31	101	$ 1,748.31
1777		Fall 2024 Class 810	8/22/2024	1/27/2025	$	17.23	158	$ 2,722.34
1778	Harvard business school online	Fall 2024 Class 1	8/22/2024	1/14/2025	$	17.20	145	$ 2,494.00
1779		Staff Meeting Purchase - Amazon	3/5/2025	3/10/2025	$	16.95	5	$ 84.75
1780		February Expense #18	2/18/2025	3/3/2025	$	16.55	13	$ 215.15
1781		Various Tier II Invoices - #1	3/14/2025	4/7/2025	$	16.25	24	$ 390.06
1782		County Teir II Fees	4/14/2025	4/22/2025	$	16.24	8	$ 129.92
1783		February Expense #17	2/14/2025	2/25/2025	$	16.19	11	$ 178.09
1784		Fall 2024 Class 816	10/25/2024	1/27/2025	$	16.00	94	$ 1,504.00
1785		truck wash	5/20/2025	5/27/2025	$	16.00	7	$ 112.00
1786		Amazon	5/12/2025	6/9/2025	$	15.89	28	$ 444.92
1787		Amazon	4/12/2025	6/9/2025	$	15.89	58	$ 921.62
1788		March Expense #7	2/28/2025	3/11/2025	$	15.87	11	$ 174.57
1789		Dan Wilke	2/21/2025	5/31/2025	$	15.75	99	$ 1,559.25
1790	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	15.12	11	$ 166.32
1791		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1792		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1793		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1794		PADEP COA Oversight Payment	12/26/2024	1/2/2025	$	15.10	7	$ 105.72
1795	MUNICIPAY(M3)*SERVICE FE	EA079A1FA2974243BECC	9/1/2024	9/12/2024	$	15.00	11	$ 165.00
1796	MUNICIPAY(M3)*SERVICE FE	0A33C925B2604FCDA7CA	10/1/2024	10/16/2024	$	15.00	15	$ 225.00

1797	MUNICIPAY(M3)*SERVICE FE	6BC1E6BE67344B9B8463	10/30/2024	11/11/2024	$	15.00	12	$ 180.00
1798	MUNICIPAY(M3)*SERVICE FE	9A42EB30977346D68C98	12/2/2024	12/17/2024	$	15.00	15	$ 225.00
1799		January Expense #2	12/30/2024	1/8/2025	$	15.00	9	$ 135.00
1800		February Expense #8	2/4/2025	2/11/2025	$	15.00	7	$ 105.00
1801		March Expense #13	3/6/2025	3/24/2025	$	15.00	18	$ 270.00
1802		March Expense #28	3/24/2025	4/1/2025	$	15.00	8	$ 120.00
1803		May Expense #1	4/24/2025	5/7/2025	$	15.00	13	$ 195.00
1804		June Expense #1	5/23/2025	6/4/2025	$	15.00	12	$ 180.00
1805		Florida storm	10/15/2024	2/4/2025	$	15.00	112	$ 1,680.00
1806		Florida storm	10/15/2024	2/4/2025	$	15.00	112	$ 1,680.00
1807		ROW Deed Research	3/14/2025	4/9/2025	$	15.00	26	$ 390.00
1808	MUNICIPAY*SERVICE FEE	FE03438B958348E3AB8A	7/9/2024	7/17/2024	$	14.93	8	$ 119.44
1809		March Expense #5	2/26/2025	3/3/2025	$	14.82	5	$ 74.10
1810		96276-13048	12/2/2024	3/26/2025	$	14.78	114	$ 1,684.92
1811		Florida storm	10/15/2024	2/4/2025	$	14.75	112	$ 1,652.00
1812		February Expense #15	2/11/2025	2/18/2025	$	14.40	7	$ 100.80
1813	MUNICIPAY*SERVICE FEE	DB50055ECF944A8ABB62	7/30/2024	8/8/2024	$	14.35	9	$ 129.15
1814	AMAZON MKTPL*Z79VP30M2	Amazon	1/28/2025	2/3/2025	$	14.09	6	$ 84.56
1815	AMAZON MKTPL*Z79VP30M2	Amazon	1/28/2025	2/3/2025	$	14.09	6	$ 84.56
1816	AMAZON MKTPL*Z79VP30M2	Amazon	1/28/2025	2/3/2025	$	14.09	6	$ 84.56
1817		PA LAND RECORS	4/7/2025	4/30/2025	$	14.00	23	$ 322.00
1818		Vehicle Weighing	4/11/2025	6/25/2025	$	14.00	75	$ 1,050.00
1819		Transportation Expenses	2/5/2025	2/25/2025	$	14.00	20	$ 280.00
1820		Transportation Expenses	3/24/2025	4/3/2025	$	14.00	10	$ 140.00
1821		Transportation Expenses	3/21/2025	4/3/2025	$	14.00	13	$ 182.00
1822		Recruiting trip-SE Lineman trg	1/3/2025	2/19/2025	$	13.73	47	$ 645.31
1823		PA LAND RECORS	2/7/2025	3/27/2025	$	13.00	48	$ 624.00
1824		FR clothing purchase	1/22/2025	2/24/2025	$	13.00	33	$ 429.00
1825		Deed research 02032025	2/3/2025	2/18/2025	$	13.00	15	$ 195.00
1826		DISTROW Research	2/18/2025	3/12/2025	$	13.00	22	$ 286.00
1827		Cocalico sanitary review	3/11/2025	3/18/2025	$	12.78	7	$ 89.46
1828		Notebook	3/7/2025	3/13/2025	$	12.71	6	$ 76.26
1829		North Shore Review for PUC App	3/21/2025	4/30/2025	$	12.50	40	$ 500.00
1830		North Shore Review for PUC App	3/21/2025	4/30/2025	$	12.50	40	$ 500.00
1831		SEDA-COG Enq Fee for License	2/27/2025	3/4/2025	$	12.50	5	$ 62.50
1832		Various Tier II Invoices - #1	3/20/2025	4/7/2025	$	12.24	18	$ 220.37
1833	AMAZON MKTPL*ZC8Y23411	Amazon	1/29/2025	2/3/2025	$	11.66	5	$ 58.32
1834	AMAZON MKTPL*ZC8Y23411	Amazon	1/29/2025	2/3/2025	$	11.66	5	$ 58.32
1835	AMAZON MKTPL*ZC8Y23411	Amazon	1/29/2025	2/3/2025	$	11.66	5	$ 58.32
1836		Finance Charge	3/7/2025	5/5/2025	$	11.60	59	$ 684.40
1837		Flex MBA Spring 2025 Course	2/18/2025	5/30/2025	$	11.56	101	$ 1,167.56
1838		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1839		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1840		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1841		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1842		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1843		February Expense #4	1/28/2025	2/11/2025	$	11.52	14	$ 161.28
1844		PA LAND RECORS	3/7/2025	3/27/2025	$	11.00	20	$ 220.00
1845		February Expense #17	2/14/2025	2/25/2025	$	10.83	11	$ 119.13
1846	USPS PO 4136370033	Cell phone return	4/15/2025	4/22/2025	$	10.65	7	$ 74.55
1847		Tier II fees #2	4/7/2025	4/16/2025	$	10.63	9	$ 95.67
1848		5 29 25	5/21/2025	5/29/2025	$	10.44	8	$ 83.52
1849		PennDOT Fees	3/26/2025	5/6/2025	$	10.00	41	$ 410.00
1850		Railroad Fees	6/16/2025	6/23/2025	$	10.00	7	$ 70.00
1851		Notary reimbursement	3/2/2025	3/4/2025	$	10.00	2	$ 20.00
1852		Skydio Drone Registrations	1/14/2025	1/23/2025	$	10.00	9	$ 90.00
1853		General Expenses	12/12/2024	1/9/2025	$	10.00	28	$ 280.00
1854		PennDOT RCS/HOP fees 11-12/2024	1/29/2025	4/7/2025	$	10.00	68	$ 680.00
1855	PENN DOT ACCTS RECV	B01C1FD2AF564F09A48F	6/20/2024	8/14/2024	$	10.00	55	$ 550.00
1856		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	10.00	34	$ 339.87
1857	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	9.98	47	$ 469.06
1858		Turkey Hill	2/17/2025	2/24/2025	$	9.95	7	$ 69.65
1859	*FINANCE CHARGE* CASH ADV	E966799738474792804A	6/7/2024	8/6/2024	$	9.38	60	$ 562.80
1860		Florida storm	10/15/2024	2/4/2025	$	9.25	112	$ 1,036.00
1861		DISTROW Research	5/5/2025	5/9/2025	$	9.00	4	$ 36.00
1862	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	8.82	11	$ 97.02
1863		Hotel	1/5/2025	1/24/2025	$	8.58	19	$ 163.02
1864	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	8.25	11	$ 90.75
1865	UPPERALLENTOWNSHIP UTL	6B5CAECA04684899A3A1	8/2/2024	8/13/2024	$	8.25	11	$ 90.75
1866	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	8.25	7	$ 57.75
1867	UPPERALLENTOWNSHIP UTL	BFD5C8FAC94844C1A600	10/22/2024	10/29/2024	$	8.25	7	$ 57.75
1868		Florida storm	10/15/2024	2/4/2025	$	8.00	112	$ 896.00
1869		PA LAND RECORS	1/16/2025	3/27/2025	$	8.00	70	$ 560.00
1870		Turkey Hill	2/17/2025	2/24/2025	$	7.87	7	$ 55.09
1871		City of Harrisburg PMT SC-25-109	3/31/2025	4/24/2025	$	7.75	24	$ 186.00
1872		City of HBG Permit SC-25-135	4/7/2025	4/24/2025	$	7.75	17	$ 131.75
1873		Railroad, Engineering Fee	1/21/2025	5/2/2025	$	7.75	101	$ 782.75
1874	THE SETTLERS INN	57AB5BD74A5D4371BAFD	6/23/2024	9/7/2024	$	7.50	76	$ 570.00
1875	THE SETTLERS INN	57AB5BD74A5D4371BAFD	6/23/2024	9/7/2024	$	7.50	76	$ 570.00
1876		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	7.50	34	$ 254.97
1877	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	7.32	13	$ 95.16
1878	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	7.32	11	$ 80.52
1879	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	7.32	7	$ 51.24
1880		March Expense #20	3/17/2025	3/25/2025	$	7.32	8	$ 58.56
1881		June Expense #8	6/9/2025	6/25/2025	$	7.32	16	$ 117.12
1882		Cocalico - Boro cahrge	5/5/2025	5/22/2025	$	7.26	17	$ 123.42
1883	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	6.83	10	$ 68.30
1884	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	6.83	14	$ 95.62
1885		January Expense #9	1/21/2025	2/3/2025	$	6.83	13	$ 88.79
1886		April Expense #15	4/21/2025	4/29/2025	$	6.83	8	$ 54.64
1887	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	6.79	13	$ 88.27
1888	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	6.79	11	$ 74.69
1889	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	6.79	7	$ 47.53
1890		March Expense #20	3/17/2025	3/25/2025	$	6.79	8	$ 54.32
1891		June Expense #8	6/9/2025	6/25/2025	$	6.79	16	$ 108.64
1892		Storm meals/snacks/Safety/Supv m	11/25/2024	3/5/2025	$	6.36	100	$ 636.00
1893		March Expense #17	3/11/2025	3/18/2025	$	6.30	7	$ 44.10
1894		Dandy Minimart	2/16/2025	2/24/2025	$	6.28	8	$ 50.24
1895		Various Tier II Invoices - #1	3/20/2025	4/7/2025	$	6.26	18	$ 112.61
1896		Cell Accessory	1/15/2025	1/31/2025	$	6.24	16	$ 99.84
1897		Storm meals/snacks/Safety/Supv m	11/25/2024	3/5/2025	$	6.04	100	$ 604.00
1898		PA LAND RECORS	2/28/2025	3/27/2025	$	6.00	27	$ 162.00
1899		PA LAND RECORS	3/27/2025	4/30/2025	$	6.00	34	$ 204.00
1900		PA LAND RECORS	3/27/2025	4/30/2025	$	6.00	34	$ 204.00
1901		EKRobbins-Permit 13841279 Col	4/8/2025	5/14/2025	$	5.98	36	$ 215.28
1902	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	5.91	10	$ 59.10
1903	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	5.91	14	$ 82.74
1904		January Expense #9	1/21/2025	2/3/2025	$	5.91	13	$ 76.83
1905		April Expense #15	4/21/2025	4/29/2025	$	5.91	8	$ 47.28
1906	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	5.04	11	$ 55.44
1907		Notary Application Fees	12/18/2024	1/1/2025	$	5.00	14	$ 70.00
1908		Annual Fire Ext Training	5/23/2025	6/19/2025	$	5.00	27	$ 135.00
1909		VEG DRONE FAA Registration	3/24/2025	4/4/2025	$	5.00	11	$ 55.00

1910		Kalahari	2/18/2025	2/24/2025	$	5.00	6	$ 30.00
1911		PA LAND RECORS	3/17/2025	3/27/2025	$	5.00	10	$ 50.00
1912		Hotel	1/5/2025	1/24/2025	$	5.00	19	$ 95.00
1913	PENN DOT ACCTS RECV	8D6E7612C8F944978411	6/20/2024	8/6/2024	$	4.99	47	$ 234.53
1914	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	4.80	13	$ 62.40
1915	SUSQUEHANNA TOWNSHIP - OL	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	4.80	13	$ 62.40
1916	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	4.80	11	$ 52.80
1917	SUSQUEHANNA TOWNSHIP - OL	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	4.80	11	$ 52.80
1918	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$	4.80	7	$ 33.60
1919	SUSQUEHANNA TOWNSHIP - OL	62E0F422EA3247238187	12/10/2024	12/17/2024	$	4.80	7	$ 33.60
1920		March Expense #20	3/17/2025	3/25/2025	$	4.80	8	$ 38.40
1921		March Expense #20	3/17/2025	3/25/2025	$	4.80	8	$ 38.40
1922		June Expense #8	6/9/2025	6/25/2025	$	4.80	16	$ 76.80
1923		June Expense #8	6/9/2025	6/25/2025	$	4.80	16	$ 76.80
1924		Various Tier II Invoices - #1	3/17/2025	4/7/2025	$	4.38	21	$ 91.98
1925		Various Tier II Invoices - #1	3/10/2025	4/7/2025	$	4.38	28	$ 122.64
1926		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	4.38	34	$ 148.92
1927		Various Tier II Invoices - #1	3/21/2025	4/7/2025	$	4.38	17	$ 74.46
1928		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	4.37	25	$ 109.35
1929		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	4.37	25	$ 109.35
1930		DJS 5_19_2025	4/29/2025	5/21/2025	$	4.36	22	$ 95.92
1931		Hotel	1/5/2025	1/24/2025	$	4.29	19	$ 81.51
1932	Holiday Inn	Holiday Inn	6/1/2025	6/6/2025	$	4.00	5	$ 20.00
1933		PA LAND RECORS	2/7/2025	3/27/2025	$	4.00	48	$ 192.00
1934		PA LAND RECORS	4/7/2025	4/30/2025	$	4.00	23	$ 92.00
1935		DISTROW Research	12/17/2024	1/1/2025	$	4.00	15	$ 60.00
1936		DISTROW Research	3/14/2025	4/9/2025	$	4.00	26	$ 104.00
1937		DISTROW Research	3/7/2025	4/9/2025	$	4.00	33	$ 132.00
1938		February Expense #15	2/11/2025	2/18/2025	$	3.95	7	$ 27.65
1939		February Expense #15	2/11/2025	2/18/2025	$	3.95	7	$ 27.65
1940		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	3.76	25	$ 93.90
1941		Various Tier II Invoices - #1	3/13/2025	4/7/2025	$	3.76	25	$ 93.90
1942		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	3.75	34	$ 127.63
1943		Various Tier II Invoices - #1	3/5/2025	4/7/2025	$	3.75	33	$ 123.85
1944		Various Tier II Invoices - #1	3/14/2025	4/7/2025	$	3.75	24	$ 90.06
1945		Various Tier II Invoices - #1	3/18/2025	4/7/2025	$	3.75	20	$ 75.00
1946		Various Tier II Invoices - #1	3/5/2025	4/7/2025	$	3.75	33	$ 123.75
1947		February Expense #11	2/10/2025	2/18/2025	$	3.54	8	$ 28.32
1948	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	3.37	10	$ 33.70
1949	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	3.37	14	$ 47.18
1950		January Expense #9	1/21/2025	2/3/2025	$	3.37	13	$ 43.81
1951		April Expense #15	4/21/2025	4/29/2025	$	3.37	8	$ 26.96
1952		Tool repair/Refreshments/Kentuck	1/8/2025	1/17/2025	$	3.18	9	$ 28.62
1953		Hilton Garden	1/8/2025	2/24/2025	$	3.18	47	$ 149.46
1954	Residence Inns	storm Hotel	3/5/2025	3/13/2025	$	3.00	8	$ 24.00
1955		PA LAND RECORS	3/27/2025	4/30/2025	$	3.00	34	$ 102.00
1956		DISTROW Research	12/17/2024	1/1/2025	$	3.00	15	$ 45.00
1957		DISTROW Research	12/17/2024	1/1/2025	$	3.00	15	$ 45.00
1958	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1959	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1960	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1961	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1962	WEST HEMPFIELD TOWNSHIP S	92CC983516C843039A5E	8/26/2024	9/6/2024	$	2.95	11	$ 32.45
1963		Annette Cevis 6/30/2025	6/26/2025	6/30/2025	$	2.95	4	$ 11.80
1964		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1965		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1966		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1967		February Expense #15	2/11/2025	2/18/2025	$	2.95	7	$ 20.65
1968		February Expense #18	2/18/2025	3/3/2025	$	2.95	13	$ 38.35
1969		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1970		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1971		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1972		March Expense #5	2/26/2025	3/3/2025	$	2.95	5	$ 14.75
1973		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1974		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1975		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1976		March Expense #11	3/3/2025	3/11/2025	$	2.95	8	$ 23.60
1977		Snyder County recording fees 3/6	3/6/2025	4/7/2025	$	2.94	32	$ 94.08
1978		Hotel	1/5/2025	1/24/2025	$	2.83	19	$ 53.77
1979		March Expense #17	3/11/2025	3/18/2025	$	2.53	7	$ 17.71
1980		March Expense #17	3/11/2025	3/18/2025	$	2.53	7	$ 17.71
1981		April Expense #2	3/24/2025	4/9/2025	$	2.51	16	$ 40.16
1982	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	2.50	13	$ 32.50
1983	BILL SERVICING	EDC9FF2E70A64FB5AC7A	6/25/2024	7/8/2024	$	2.50	13	$ 32.50
1984	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1985	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1986	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1987	BILL SERVICING - LOWER PA	DB50055ECF944A8ABB62	7/29/2024	8/8/2024	$	2.50	10	$ 25.00
1988	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	2.50	11	$ 27.50
1989	BILL SERVICING	1A1BCDA6BBAA49C79AC4	9/23/2024	10/4/2024	$	2.50	11	$ 27.50
1990	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1991	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1992	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1993	BILL SERVICING - LOWER PA	3EEA53D3CF174F6F81D1	10/15/2024	10/29/2024	$	2.50	14	$ 35.00
1994	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	2.50	7	$ 17.50
1995	BILL SERVICING	62E0F422EA3247238187	12/10/2024	12/17/2024	$	2.50	7	$ 17.50
1996		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
1997		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
1998		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
1999		January Expense #9	1/21/2025	2/3/2025	$	2.50	13	$ 32.50
2000		March Expense #20	3/17/2025	3/25/2025	$	2.50	8	$ 20.00
2001		March Expense #20	3/17/2025	3/25/2025	$	2.50	8	$ 20.00
2002		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2003		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2004		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2005		April Expense #15	4/21/2025	4/29/2025	$	2.50	8	$ 20.00
2006		June Expense #8	6/9/2025	6/25/2025	$	2.50	16	$ 40.00
2007		June Expense #8	6/9/2025	6/25/2025	$	2.50	16	$ 40.00
2008		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50
2009		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50
2010		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50
2011		PADEP Annual Drinking Water Fee	12/26/2024	1/2/2025	$	2.50	7	$ 17.50
2012		Tier II fees #2	4/7/2025	4/16/2025	$	2.50	9	$ 22.50
2013	VPS - HARRISBURG CONV FE	312256A6757B4ADFBB6C	6/26/2024	7/8/2024	$	2.14	12	$ 25.68
2014		Safety / Storm / Return	3/5/2025	6/10/2025	$	2.11	97	$ 204.67
2015		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$	2.00	7	$ 14.00
2016		Annette Cevis 1/13/2025	1/7/2025	1/14/2025	$	2.00	7	$ 14.00
2017		Annette Cevis 2/13/2025	2/14/2025	2/21/2025	$	2.00	7	$ 14.00
2018		Annette Cevis 3/2/2025	2/25/2025	3/3/2025	$	2.00	6	$ 12.00
2019		Annette Cevis 4/13/2025	4/8/2025	4/14/2025	$	2.00	6	$ 12.00
2020		Annette Cevis 5/25/2025	5/22/2025	5/27/2025	$	2.00	5	$ 10.00
2021		Annette Cevis 6/8/2025	6/2/2025	6/9/2025	$	2.00	7	$ 14.00
2022		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00

2023		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00
2024		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00
2025		March Expense #17	3/11/2025	3/18/2025	$	2.00	7	$ 14.00
2026		Notary Application Fees	12/19/2024	1/1/2025	$	2.00	13	$ 26.00
2027		Notary Application Fees	12/19/2024	1/1/2025	$	2.00	13	$ 26.00
2028		City of Altwn PMT EEX-2025-00102	4/16/2025	4/24/2025	$	2.00	8	$ 16.00
2029		Various Tier II Invoices - #1	3/11/2025	4/7/2025	$	2.00	27	$ 54.00
2030		Various Tier II Invoices - #1	3/10/2025	4/7/2025	$	2.00	28	$ 56.00
2031		Various Tier II Invoices - #1	3/6/2025	4/7/2025	$	2.00	32	$ 64.00
2032		Various Tier II Invoices - #1	3/21/2025	4/7/2025	$	2.00	17	$ 34.00
2033		Tier II fees #2	4/1/2025	4/16/2025	$	2.00	15	$ 30.00
2034		County Teir II Fees	4/15/2025	4/22/2025	$	2.00	7	$ 14.00
2035		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2036		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2037		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2038		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2039		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2040		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2041		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2042		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2043		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2044		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2045		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2046		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2047		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2048		February Expense #4	1/28/2025	2/11/2025	$	1.95	14	$ 27.30
2049		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2050		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2051		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2052		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2053		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2054		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2055		February Expense #15	2/11/2025	2/18/2025	$	1.95	7	$ 13.65
2056		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2057		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2058		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2059		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2060		February Expense #18	2/18/2025	3/3/2025	$	1.95	13	$ 25.35
2061		March Expense #5	2/26/2025	3/3/2025	$	1.95	5	$ 9.75
2062		March Expense #5	2/26/2025	3/3/2025	$	1.95	5	$ 9.75
2063		March Expense #7	2/28/2025	3/11/2025	$	1.95	11	$ 21.45
2064		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2065		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2066		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2067		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2068		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2069		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2070		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2071		March Expense #11	3/3/2025	3/11/2025	$	1.95	8	$ 15.60
2072		April Expense #4	4/1/2025	4/9/2025	$	1.95	8	$ 15.60
2073		Various Tier II Invoices - #1	3/5/2025	4/7/2025	$	1.88	33	$ 61.94
2074		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	1.88	34	$ 63.80
2075		Various Tier II Invoices - #1	3/14/2025	4/7/2025	$	1.88	24	$ 45.00
2076		Various Tier II Invoices - #1	3/4/2025	4/7/2025	$	1.87	34	$ 63.72
2077	SERVICE FEE	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	1.50	8	$ 12.00
2078	SERVICE FEE	462F2AE949DF4B9688C2	8/12/2024	8/20/2024	$	1.50	8	$ 12.00
2079	SERVICE FEE	308C773CC6884706A375	11/11/2024	11/19/2024	$	1.50	8	$ 12.00
2080	SERVICE FEE	2C4A49BE58D14CE7AB31	11/19/2024	11/27/2024	$	1.50	8	$ 12.00
2081		February Expense #14	2/13/2025	2/18/2025	$	1.50	5	$ 7.50
2082		February Expense #14	2/13/2025	2/18/2025	$	1.50	5	$ 7.50
2083		May Expense #9	5/13/2025	5/30/2025	$	1.50	17	$ 25.50
2084		May Expense #9	5/13/2025	5/30/2025	$	1.50	17	$ 25.50
2085	VPS - HARRISBURG CONV FE	A3F3100DC36F4C04ACE3	6/26/2024	7/8/2024	$	1.25	12	$ 15.00
2086		June Expense #6	6/4/2025	6/11/2025	$	1.25	7	$ 8.75
2087	THE SETTLERS INN	57AB5BD74A5D4371BAFD	7/23/2024	9/7/2024	$	1.23	46	$ 56.58
2088	THE SETTLERS INN	57AB5BD74A5D4371BAFD	7/23/2024	9/7/2024	$	1.23	46	$ 56.58
2089	THE SETTLERS INN	57AB5BD74A5D4371BAFD	6/23/2024	9/7/2024	$	1.00	76	$ 76.00
2090	VPS - HARRISBURG CONV FE	2C78B11B70F243358B23	7/11/2024	7/30/2024	$	1.00	19	$ 19.00
2091	VPS - HARRISBURG CONV FE	2985B7428BF54F6CA938	8/8/2024	8/16/2024	$	1.00	8	$ 8.00
2092	VPS - HARRISBURG CONV FE	C3EE59D793CA4A4882B6	9/23/2024	10/4/2024	$	1.00	11	$ 11.00
2093	VPS - HARRISBURG CONV FE	B6DFC5BDDD344C1B98F2	10/2/2024	10/16/2024	$	1.00	14	$ 14.00
2094	VPS - HARRISBURG CONV FE	D26F4BF38FF94310A372	11/4/2024	11/12/2024	$	1.00	8	$ 8.00
2095	VPS - HARRISBURG CONV FE	96D24F943AE64136A3D1	12/18/2024	12/31/2024	$	1.00	13	$ 13.00
2096		January Expense #3	1/7/2025	1/21/2025	$	1.00	14	$ 14.00
2097		February Expense #9	2/5/2025	2/11/2025	$	1.00	6	$ 6.00
2098		March Expense #14	3/10/2025	3/18/2025	$	1.00	8	$ 8.00
2099		April Expense #7	4/4/2025	4/16/2025	$	1.00	12	$ 12.00
2100		May Expense #7	5/5/2025	5/15/2025	$	1.00	10	$ 10.00
2101		June Expense #5	6/2/2025	6/11/2025	$	1.00	9	$ 9.00
2102		PA LAND RECORS	1/16/2025	3/27/2025	$	1.00	70	$ 70.00
2103		Various Tier II Invoices - #1	3/20/2025	4/7/2025	$	0.75	18	$ 13.51
2104		Hotel	1/5/2025	1/24/2025	$	0.17	19	$ 3.23
2105		PennDOT Fees	3/26/2025	5/6/2025	$	-	41	$ -
2106		Safety / Storm / Return	3/5/2025	6/10/2025	$	(2.11)	97	$ (204.67)
2107	Residence Inns	storm Hotel	3/6/2025	3/13/2025	$	(3.00)	7	$ (21.00)
2108		Recruiting trip-SE Lineman trg	1/3/2025	2/19/2025	$	(13.73)	47	$ (645.31)
2109		Safety recognition Jackets	4/11/2025	4/23/2025	$	(60.00)	12	$ (720.00)
2110		Refund- Rohrers quarry	2/12/2025	4/29/2025	$	(60.72)	76	$ (4,614.72)
2111	STAPLS7910333614001001	Staples	4/26/2025	5/14/2025	$	(170.79)	18	$ (3,074.22)
2112	STAPLS7910333614001001	Staples	4/26/2025	5/14/2025	$	(170.79)	18	$ (3,074.22)
2113	STAPLS7910333614001001	Staples	4/26/2025	5/14/2025	$	(170.79)	18	$ (3,074.22)
2114		FR clothing for work	12/23/2024	1/10/2025	$	(181.10)	18	$ (3,259.80)
2115		Supervisor Monthly Expenses Jan.	1/10/2025	2/10/2025	$	(338.00)	31	$ (10,478.00)
2116		Miscellaneous Transactions	10/31/2024	3/11/2025	$	(1,898.10)	131	$ (248,651.10)
2117		Fall 2024 Comm System Design	8/23/2024	1/9/2025	$	(2,167.24)	139	$ (301,246.36)
2118		Fall 2024 HF Circuit Design	8/23/2024	1/9/2025	$	(2,167.24)	139	$ (301,246.36)
2119		Spring 2025 Power Systems II	1/24/2025	5/20/2025	$	(2,167.57)	116	$ (251,438.12)
2120		Spring 2024 Advanced Elec Design	1/24/2025	5/20/2025	$	(2,167.57)	116	$ (251,438.12)

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Grace N. Koenig, hereby state that the facts above set forth in my Surrebuttal Testimony, OCA St. 2SR, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: February 9, 2026

Signature: /s/ Grace N. Koenig
Grace N. Koenig

Address: 10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

OCA St. 3

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, et al.	**:**	
v.	**:**	**Docket No. R-2025-3057164**
PPL Electric Utilities Corporation	**:**	

DIRECT TESTIMONY

OF

DAVID J. GARRETT

ON BEHALF OF

THE PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

December 22, 2025

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Exhibit DJG-1	Curriculum Vitae
Exhibit DJG-2	Proxy Group Summary
Exhibit DJG-3	DCF – Stock and Index Prices
Exhibit DJG-4	DCF – Dividend Yields
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Exhibit DJG-7	CAPM – Risk-Free Rate Estimate
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Exhibit DJG-12	Cost of Equity Summary
Exhibit DJG-13	Proxy Group Debt Ratios
Exhibit DJG-14	Competitive Industry Debt Ratios
Exhibit DJG-15	Hamda Model Results
Exhibit DJG-16	Final Rate of Return Recommendation

Part Two: Depreciation

Exhibit DJG-17	Summary Rate and Accrual Adjustment
Exhibit DJG-18	Detailed Rate Comparison – 2025 Study
Exhibit DJG-19	Depreciation Rate Development – 2025 Study
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Exhibit DJG-24	Account 356.00 – Overhead Conductors and Devices
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APPENDICES

Appendix A: Discounted Cash Flow Model Theory

Appendix B: Capital Asset Pricing Model Theory

Appendix C: The Depreciation System

Appendix D: Iowa Curves

Appendix E: Actuarial Analysis

I. INTRODUCTION

Q. State your name and occupation.

A. My name is David Garrett. I am a consultant specializing in public utility regulation. I am the managing member of Resolve Utility Consulting PLLC.

Q. Summarize your educational background and professional experience.

A. I received a B.B.A. with a major in Finance, an M.B.A., and a Juris Doctor from the University of Oklahoma. I worked in private legal practice for several years before accepting a position as assistant general counsel at the Oklahoma Corporation Commission in 2011. At the commission, I worked in the Office of General Counsel in regulatory proceedings. In 2012, I began working for the Public Utility Division as a regulatory analyst providing testimony in regulatory proceedings. After leaving the commission, I formed Resolve Utility Consulting PLLC, where I have represented various consumer groups and state agencies in utility regulatory proceedings, primarily in the areas of cost of capital and depreciation. I am a Certified Depreciation Professional with the Society of Depreciation Professionals. I am also a Certified Rate of Return Analyst with the Society of Utility and Regulatory Financial Analysts. A more complete description of my qualifications and regulatory experience is included in my curriculum vitae.[1]

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of the Pennsylvania Office of Consumer Advocate ("OCA").

[1] Exhibit DJG-1.

Q. Describe the purpose and scope of your testimony in this proceeding.

A. My testimony addresses PPL Electric Utilities Corporation ("PPL" or the "Company") proposed rate of return in response to the direct testimony of Company witness Jennifer Nelson. I also address PPL's depreciation study and proposed depreciation rates in response to the direct testimony of Company witness John Spanos.

Q. Please describe the organization of your testimony.

A. In the executive summary below, I provide an overview of the cost of capital issues, my recommendations, and my response to the Company's testimony on these issues. In the sections that follow, I discuss the legal standards governing the awarded return issue as well as the general concepts involved in estimating the cost of equity. I discuss the concepts of risk and return. I provide detailed analysis of the Discounted Cash Flow ("DCF") Model, the Capital Asset Pricing Model ("CAPM"), including my results for these models and my responses to Ms. Nelson's results. I also address capital structure, which is a key component to the cost of capital. I also address the testimony of Company witness Julissa Burgos regarding how credit ratings relate to PPL's authorized rate of return. Finally, I discuss my recommended adjustments to the Company's proposed depreciation rates.

II. EXECUTIVE SUMMARY

A. Rate of Return Summary

Q. Please summarize your rate of return recommendation to the Commission.

A. The key points of my testimony are as follows:

- The Commission should reject the Company's proposed return on equity ("ROE") of 11.30% because it is excessive and unsupported. An objective cost of equity

analysis shows that the Company's market-based cost of equity is notably lower than the Company's proposed ROE.

- Based on the results of my financial modeling using the DCF and CAPM models, I recommend that the Commission authorize an ROE of 8.4% for the Company.
- I propose the Commission impute a capital structure for ratemaking purposes that consists of 58% debt and 42% equity. Due to the discrepancy between PPL's capital structure and the proxy group's capital structure, this adjustment is necessary to account for the fact that PPL has less financial risk than the proxy group.

B. Depreciation Summary

Q. Please summarize the Company's proposed depreciation rates.

A. PPL's proposed depreciation rates are based on the depreciation study sponsored by Mr. Spanos, which is based on plant balances as of June 30, 2025 (the "2025 Study"), June 30, 2026 (the "2026 Study"), and June 30, 2027 (the "2027 Study"). In this case, Mr. Spanos used the average life group ("ALG") method for calculating depreciation rates. The ALG method is the method most commonly used in U.S. jurisdictions.

Q. Please summarize your adjustments to the Company's proposed depreciation rates.

A. While I agree with Mr. Spanos that the ALG method should be used in this case, the service lives proposed by Mr. Spanos for several of PPL's accounts are unreasonably short, based on a technical analysis of the Company's historical retirement data. The following tables

show a summary of the impact of my proposed service life adjustments to the Company's proposed annual depreciation accruals.[2]

Figure 1:
Summary Depreciation Accrual Adjustment – 2025 Study

Plant Function	PPL Accrual	OCA Accrual	OCA Accrual
Transmission	$ 175,592,348	$ 172,192,597	$ (3,399,751)
Distribution	157,968,661	153,917,543	(4,051,118)
General	66,114,685	66,316,289	201,604
TOTAL PLANT STUDIED	**$ 399,675,694**	**$ 392,426,428**	**$ (7,249,266)**

Figure 2:
Summary Depreciation Accrual Adjustment – 2026 Study

Plant Function	PPL Accrual	OCA Accrual	OCA Accrual
Transmission	$ 190,148,109	$ 186,162,399	$ (3,985,710)
Distribution	202,924,469	198,420,533	(4,503,936)
General	65,041,849	64,835,713	(206,136)
TOTAL PLANT STUDIED	**$ 458,114,427**	**$ 449,418,645**	**$ (8,695,782)**

[2] Exhibit DJG-17; *see also* Exhibits DJG-18 through DJG-23 for detailed depreciation rate calculations and comparisons for the 2024 Study, 2025 Study, and 2026 Study.

Figure 3:
Summary Depreciation Accrual Adjustment – 2027 Study

Plant Function	PPL Accrual	OCA Accrual	OCA Accrual
Transmission	$ 199,912,313	$ 195,831,862	$ (4,080,451)
Distribution	228,441,137	224,045,117	(4,396,020)
General	59,822,209	59,654,702	(167,507)
TOTAL PLANT STUDIED	**$ 488,175,659**	**$ 479,531,682**	**$ (8,643,977)**

The evidence supporting my recommendations are discussed in more detail in my testimony.

PART ONE: RATE OF RETURN

III. REGULATORY STANDARDS

Q. Discuss the legal standards governing the awarded rate of return on capital investments for regulated utilities.

A. In *Wilcox v. Consolidated Gas Co. of New York*, [3] the Supreme Court first addressed the meaning of a fair rate of return for public utilities. The Court found that "the amount of risk in the business is a most important factor" in determining the appropriate allowed rate of return.[4] Later, in two landmark cases, the Court set forth the standards by which utilities are allowed to earn a return on capital investments. In *Bluefield Water Works & Improvement Co. v. Public Service Commission of West Virginia*, [5] the Court held:

> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public . . . but it has no constitutional right to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures. The return should be reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties.[6]

In *Federal Power Commission v. Hope Natural Gas Company*,[7] the Court expanded on the guidelines set forth in *Bluefield* and stated:

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[3] *Wilcox v. Consolidated Gas Co. of New York*, 212 U.S. 19 (1909).

[4] *Id*. at 48.

[5] *Bluefield Water Works & Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679 (1923).

[6] *Id.* at 692-93.

[7] *Federal Power Commission v. Hope Natural Gas Co*., 320 U.S. 591 (1944).

> From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock. By that standard the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital.[8]

The cost of capital models I have employed in this case are in accordance with the foregoing legal standards.

Q. Should the awarded rate of return be based on the Company's actual cost of capital?

A. Yes. The *Hope* Court makes it clear that the allowed return should be based on the actual cost of capital. Moreover, the awarded return must also be fair, just, and reasonable under the circumstances of each case. Under the rate base rate of return model, a utility should be allowed to recover all its reasonable expenses, its capital investments through depreciation, and a return on its capital investments sufficient to satisfy the required return of its investors. The "required return" from the investors' perspective is synonymous with the "cost of capital" from the utility's perspective. Scholars agree that the allowed rate of return should be based on the actual cost of capital:

> Since by definition the cost of capital of a regulated firm represents precisely the expected return that investors could anticipate from other investments while bearing no more or less risk, and since investors will not provide capital unless the investment is expected to yield its opportunity cost of capital, the correspondence of the definition of the cost of capital with the court's definition of legally required earnings appears clear.[9]

---

[8] *Id.* at 603 (emphasis added).

[9] A. Lawrence Kolbe, James A. Read, Jr. & George R. Hall, *The Cost of Capital: Estimating the Rate of Return for Public Utilities*, p. 21 (The MIT Press 1984).

The models I have employed in this case closely estimate the Company's market-based cost of equity. If the Commission sets the awarded return based on my lower, and more reasonable, rate of return, it will comply with the U.S. Supreme Court's standards, allow the Company to maintain its financial integrity, and satisfy the claims of its investors. On the other hand, if the Commission sets the allowed rate of return *higher* than the true cost of capital, it arguably results in an inappropriate transfer of wealth from ratepayers to shareholders.

Q. What does this standard mean for determining the awarded return and the cost of capital?

A. It is important to understand that the *awarded* return and the *cost* of capital are different but related concepts. The two concepts are related in that the legal and technical standards encompassing this issue require that the awarded return reflects the true cost of capital. On the other hand, the two concepts are different in that the legal standards do not mandate that awarded returns exactly match the cost of capital. Awarded returns are set through the regulatory process and may be influenced by factors other than objective market drivers. The cost of capital, on the other hand, should be evaluated objectively and be closely tied to economic realities. In other words, the cost of capital is driven by stock prices, dividends, growth rates, and — most importantly — it is driven by risk. The cost of capital can be estimated by financial models used by firms, investors, and academics around the world for decades. The problem is, with respect to regulated utilities, there has been a trend in which awarded returns fail to closely track with actual market-based cost of capital as further discussed below. To the extent this occurs, the results are detrimental to ratepayers and the state's economy.

Q. Describe the economic impact that occurs when the awarded return strays too far from the U.S. Supreme Court's cost of equity standard.

A. When the awarded ROE is set far above the *cost* of equity, it runs the risk of violating the U.S. Supreme Court's standards that the awarded return should be *based on the cost of capital*.[10] If the Commission were to adopt the Company's position in this case, it would be permitting an excess transfer of wealth from customers to Company shareholders. Moreover, establishing an awarded return that far exceeds the true cost of capital effectively prevents the awarded returns from changing along with economic conditions. This is especially true given the fact that regulators tend to be influenced by the awarded returns in other jurisdictions, regardless of the various unknown factors influencing those awarded returns. This is yet another reason why it is crucial for regulators to focus on the target utility's actual *cost* of equity, rather than awarded returns from other jurisdictions. Awarded returns may be influenced by settlements and other political factors not based on true market conditions. In contrast, the market-based cost of equity as estimated through objective models is not influenced by these factors but is instead driven by market-based factors. If regulators rely too heavily on the awarded returns from other jurisdictions, it can create a cycle over time that bears little relation to the market-based cost of equity.

[10] *See Hope Natural Gas Co*., 320 U.S. at 603.

IV. GENERAL CONCEPTS AND METHODOLOGY

Q. Discuss your approach to estimating the cost of equity in this case.

A. While a competitive firm must estimate its own cost of capital to assess the profitability of competing capital projects, regulators determine a utility's cost of capital to establish a fair rate of return. The legal standards set forth above do not include specific guidelines regarding the models that must be used to estimate the cost of equity. Over the years, however, regulatory commissions have consistently relied on several models. The models I have employed in this case have been the two most widely used and accepted in regulatory proceedings for many years. These models are the DCF Model and the CAPM. The specific inputs and calculations for these models are described in more detail below.

Q. Please explain why multiple models are used to estimate the cost of equity.

A. The models used to estimate the cost of equity attempt to measure the return on equity required by investors by estimating several different inputs. It is preferable to use multiple models because the results of any one model may contain a degree of imprecision, especially depending on the reliability of the inputs used at the time of conducting the model. By using multiple models, the analyst can compare the results of the models and look for outlying results and inconsistencies. Likewise, if multiple models produce a similar result, it may indicate a narrower range for the cost of equity estimate.

Q. Please discuss the benefits of choosing a proxy group of companies in conducting cost of capital analyses.

A. The cost of equity models in this case can be used to estimate the cost of capital of any individual, publicly-traded company. There are advantages, however, to conducting cost of capital analyses on a "proxy group" of companies that are comparable to the target

company. First, it is better to assess the financial soundness of a utility by comparing it to a group of other financially sound utilities. Second, using a proxy group provides more reliability and confidence in the overall results because there is a larger sample size. Finally, the use of a proxy group is often a pure necessity when the target company is a subsidiary that is not publicly traded. This is because the financial models used to estimate the cost of equity require information from publicly-traded firms, such as stock prices and dividends.

Q. Describe the proxy group you selected in this case.

A. In this case, I chose to use the same utility proxy group that Ms. Nelson used for her analyses. Thus, the difference in our modeling results are due to the different inputs and assumptions used in our modeling, rather than the composition of the proxy group.

V. RISK AND RETURN CONCEPTS

Q. Please discuss the general relationship between risk and return.

A. As discussed above, risk is the most important factor for the Commission to consider when determining the allowed return. There is a direct relationship between risk and return: the more (or less) risk an investor assumes, the larger (or smaller) return the investor will demand. There are two primary types of risk: firm-specific risk and market risk. Firm-specific risk affects individual companies, while market risk affects all companies in the market to varying degrees.

Q. Discuss the differences between firm-specific risk and market risk.

A. Firm-specific risk affects individual companies, rather than the entire market. For example, a competitive firm might overestimate customer demand for a new product, resulting in

reduced sales revenue. This is an example of a firm-specific risk called "project risk."[11] There are several other types of firm-specific risks, including: (1) "financial risk" — the risk that equity investors of leveraged firms face as residual claimants on earnings; (2) "default risk" — the risk that a firm will default on its debt securities; and (3) "business risk" — which encompasses all other operating and managerial factors that may result in investors realizing less than their expected return in that particular company.

While firm-specific risk affects individual companies, market risk affects all companies in the market to varying degrees. Examples of market risk include interest rate risk, inflation risk, and the risk of major socio-economic events. When there are changes in these risk factors, they affect all firms in the market to some extent.[12]

Analysis of the U.S. market in 2001 provides a good example for contrasting firm-specific risk and market risk. During that year, Enron Corp.'s stock fell from $80 per share and the company filed for bankruptcy at the end of the year. If an investor's portfolio had held only Enron stock at the beginning of 2001, this irrational investor would have lost the entire investment by the end of the year due to assuming the full exposure of Enron's firm-specific risk (in that case, imprudent management). On the other hand, a rational, diversified investor who invested the same amount of capital in a portfolio holding every stock in the S&P 500 would have had a much different result that year. The rational investor would have been relatively unaffected by the fall of Enron because her portfolio included 499 other stocks. Each of those stocks, however, would have been affected by

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[11] Aswath Damodaran, *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*, pp. 62-63 (3rd ed., John Wiley & Sons, Inc. 2012).

[12] *See* Zvi Bodie, Alex Kane & Alan J. Marcus, *Essentials of Investments*, p. 149 (9th ed., McGraw-Hill/Irwin 2013).

various *market* risk factors that occurred that year, including the terrorist attacks on September 11th, which affected all stocks in the market. Thus, the rational investor would have incurred a relatively minor loss due to market risk factors, while the irrational investor would have lost everything due to firm-specific risk factors.

Q. Can investors minimize firm-specific risk through portfolio diversification?

A. Yes. A fundamental concept in finance is that firm-specific risk can be minimized through diversification.[13] If someone irrationally invested all their funds in one firm (such as Enron), they would be exposed to all the firm-specific risk *and* the market risk inherent in that single firm. Rational investors, however, are risk-averse and seek to eliminate risk they can control. Investors can essentially eliminate firm-specific risk by adding more stocks to their portfolio through a process called "diversification."

There are two reasons why diversification eliminates firm-specific risk. First, each stock in a diversified portfolio represents a much smaller percentage of the overall portfolio than it would in a portfolio of just one or a few stocks. Thus, any firm-specific action that changes the stock price of one stock in the diversified portfolio will have only a small impact on the entire portfolio.[14]

The second reason why diversification eliminates firm-specific risk is that the effects of firm-specific actions on stock prices can be either positive or negative for each stock. Thus, in large, diversified portfolios, the net effect of these positive and negative

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[13] *See* John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do*, pp. 179-80 (3rd ed., South Western Cengage Learning 2010).

[14] *See* Aswath Damodaran, *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*, p. 64 (3rd ed., John Wiley & Sons, Inc. 2012).

firm-specific risk factors will be essentially zero and will not affect the value of the overall portfolio.[15] Firm-specific risk is also called "diversifiable risk" because it can be easily eliminated through diversification.

Q. Do investors expect an additional return for assuming firm-specific risks?

A. No. Because investors eliminate firm-specific risk through diversification, they know they cannot expect a higher return for assuming the firm-specific risk in any one company. Thus, the risks associated with an individual firm's operations are not rewarded by the market. In fact, firm-specific risk is also called "unrewarded" risk for this reason. Market risk, on the other hand, cannot be eliminated through diversification. Because market risk cannot be eliminated through diversification, investors expect a return for assuming this type of risk. Market risk is also called "systematic risk." Scholars recognize the fact that market risk, or "systematic risk," is the only type of risk for which investors expect a return for bearing:

> If investors can cheaply eliminate some risks through diversification, then we should not expect a security to earn higher returns for risks that can be eliminated through diversification. Investors can expect compensation *only* for bearing systematic risk (i.e., risk that cannot be diversified away).[16]

These important concepts are illustrated in the figure below. Some form of this figure is found in many financial textbooks.

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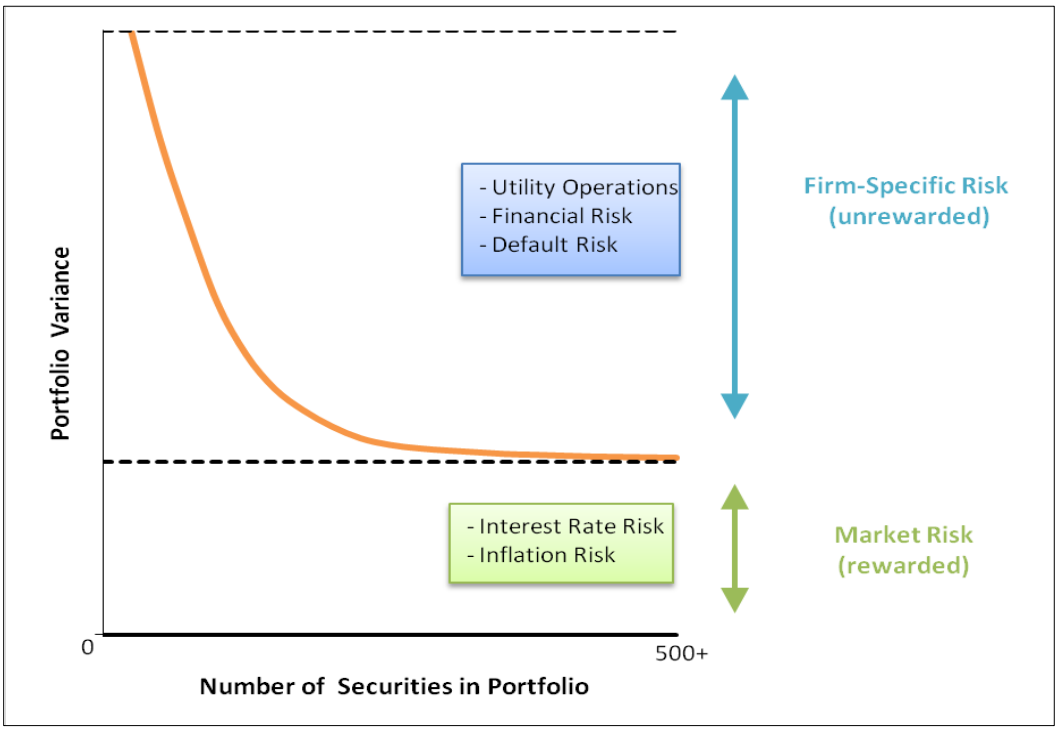
[15] *Id*.

[16] *See* John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do*, p. 180 (3rd ed., South Western Cengage Learning 2010).

Figure 4:
Effects of Portfolio Diversification



This figure shows that as stocks are added to a portfolio, the amount of firm-specific risk is reduced until it is essentially eliminated. No matter how many stocks are added, however, there remains a certain level of fixed market risk. The level of market risk will vary from firm to firm. Market risk is the only type of risk that is rewarded by the market and is thus the primary type of risk the Commission should consider when determining the allowed return for the utilities it regulates.

Q. Describe how market risk is measured.

A. Investors who want to eliminate firm-specific risk must hold a fully diversified portfolio. To determine the amount of risk that a single stock adds to the overall market portfolio, investors measure the covariance between a single stock and the market portfolio. The

result of this calculation is called "beta."[17] Beta represents the sensitivity of a given security to the market as a whole. The market portfolio of all stocks has a beta equal to one. Stocks with betas greater than one are relatively more sensitive to market risk than the average stock. For example, if the market increases (decreases) by 1.0%, a stock with a beta of 1.5 will, on average, increase (decrease) by 1.5%. In contrast, stocks with betas of less than one are less sensitive to market risk, such that if the market increases (decreases) by 1.0%, a stock with a beta of 0.5 will, on average, only increase (decrease) by 0.5%. Thus, stocks with low betas are relatively insulated from market conditions. The beta term is used in the CAPM to estimate the cost of equity, which is discussed in more detail later.[18]

Q. Are public utilities characterized as defensive firms that have low betas, low market risk, and are relatively insulated from overall market conditions?

A. Yes. Although market risk affects all firms in the market, it affects different firms to varying degrees. Firms with high betas are affected more than firms with low betas, which is why firms with high betas are riskier. Stocks with betas greater than one are generally known as "cyclical stocks." Firms in cyclical industries are sensitive to recurring patterns of recession and recovery known as the "business cycle."[19] Thus, cyclical firms are exposed to a greater level of market risk. Securities with betas less than one, on the other hand, are known as "defensive stocks." Companies in defensive industries, such as public utility companies, "will have low betas and performance that is comparatively unaffected

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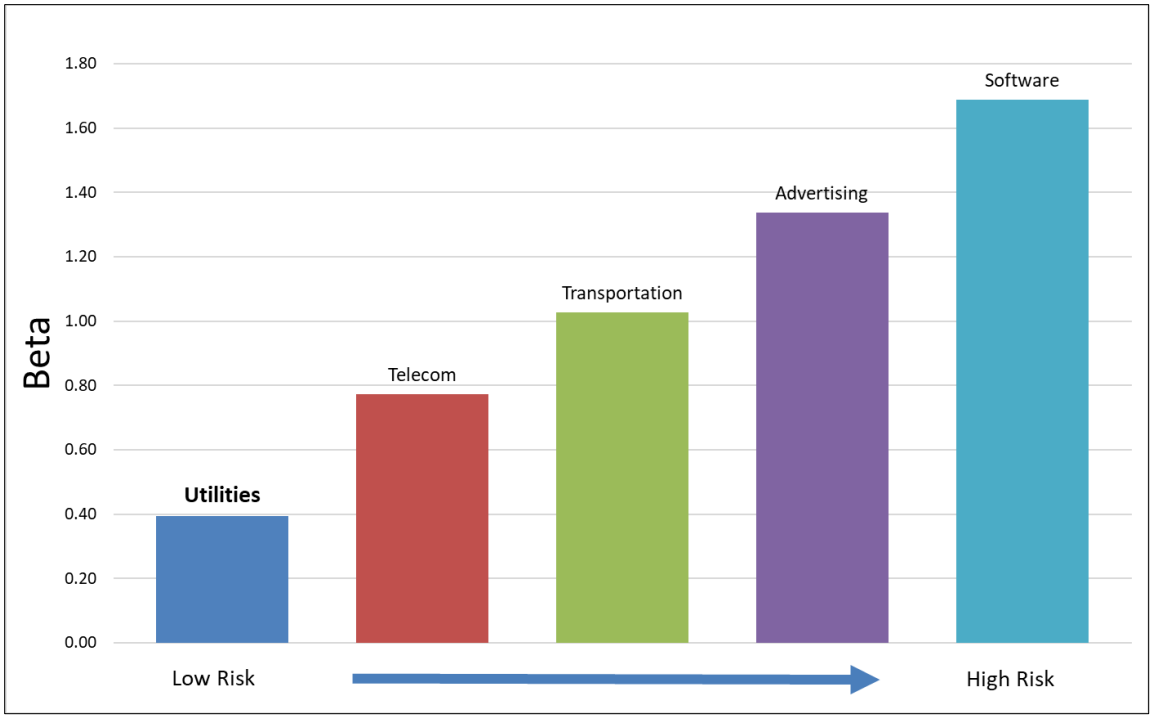
[17] *Id*. at 180-81.

[18] Though it will be discussed in more detail later, Exhibit DJG-9 shows that the average beta of the proxy group was less than 1.0. This confirms the well-known concept that utilities are relatively low-risk firms.

[19] *See* Zvi Bodie, Alex Kane & Alan J. Marcus, *Essentials of Investments*, p. 382 (9th ed., McGraw-Hill/Irwin 2013).

by overall market conditions."[20] In fact, financial textbooks often use utility companies as prime examples of low-risk, defensive firms. The figure below compares the betas of several industries and illustrates that the utility industry is one of the least risky industries in the U.S. market.[21]

Figure 5:
Beta by Industry



The fact that utilities are relatively insulated from market conditions should be accurately reflected in the Company's cost of equity estimate.

[20] *Id*. at 383.

[21] *See* Betas by Sector (US) available at http://pages.stern.nyu.edu/~adamodar/ (2018). (After clicking the link, click "Data" then "Current Data" then "Risk / Discount Rate" from the drop down menu, then "Total Beta by Industry Sector"). The exact beta calculations are not as important as illustrating the well-known fact that utilities are very low-risk companies. The fact that the utility industry is one of the lowest risk industries in the country should not change from year to year.

VI. DISCOUNTED CASH FLOW ANALYSIS

Q. Describe the DCF Model.

A. The DCF Model is based on a fundamental financial model called the "dividend discount model," which maintains that the value of a security is equal to the present value of the future cash flows it generates.[22] Cash flows from common stock are paid to investors in the form of dividends. There are several variations of the DCF Model. These versions, along with other formulas and theories related to the DCF Model, are discussed in more detail in Appendix A.

Q. Describe the inputs to the DCF Model.

A. There are three primary inputs in the DCF Model: (1) stock price; (2) dividend; and (3) the long-term growth rate. The stock prices and dividends are known inputs based on recorded data, while the growth rate projection must be estimated. I discuss each of these inputs separately below.

A. Stock Price

Q. How did you determine the stock price input of the DCF Model?

A. For the stock price (P_0), I used a 30-day average of stock prices for each company in the proxy group.[23] Analysts sometimes rely on average stock prices for longer periods (*e.g.*, 60, 90, or 180 days). According to the efficient market hypothesis, however, markets reflect all relevant information available at a particular time, and prices adjust

[22] Present value (PV) is the current value of a future sum of money or stream of cash flows given a specified rate of return. Present value takes the future value and applies a discount rate or the interest rate that could be earned if invested.

[23] Exhibit DJG-3.

instantaneously to the arrival of new information.[24] Past stock prices, in essence, reflect outdated information. The DCF Model used in utility rate cases is a derivation of the dividend discount model, which is used to determine the current value of an asset. Thus, according to the dividend discount model and the efficient market hypothesis, the value for the "P_0" term in the DCF Model should technically be the current stock price, rather than an average.

Q. Why did you use a 30-day average for the current stock price input?

A. Using a short-term average of stock prices for the current stock price input adheres to market efficiency principles while avoiding any irregularities that may arise from using a single current stock price. In the context of a utility rate proceeding, there is a significant length of time between when an application is filed and when testimony is due. Choosing a current stock price for one particular day could raise a separate issue concerning which day was chosen to be used in the analysis. In addition, a single stock price on a particular day may be unusually high or low. It is arguably ill-advised to use a single stock price in a model that is ultimately used to set rates for several years, especially if a stock is experiencing some volatility. Thus, it is preferable to use a short-term average of stock prices, which represents a good balance between adhering to well-established principles of market efficiency while avoiding any unnecessary contentions that may arise from using a

[24] *See* Eugene F. Fama, *Efficient Capital Markets: A Review of Theory and Empirical Work*, Vol. 25, No. 2 The Journal of Finance, p. 383 (1970); *see also* John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do*, p. 357 (3rd ed., South Western Cengage Learning 2010). The efficient market hypothesis was formally presented by Eugene Fama in 1970 and is a cornerstone of modern financial theory and practice.

single stock price on a given day. The stock prices I used in my DCF analysis are based on 30-day averages of adjusted closing stock prices for each company in the proxy group.[25]

B. Dividend

Q. Describe how you determined the dividend input of the DCF Model.

A. The dividend term in the DCF Model represents dividends per share (d_0). I used forward-looking annualized dividends published by Yahoo! Finance for the dividend input to my constant growth DCF Model.[26] Dividing these dividends by the stock prices for each proxy company results in the dividend yield for each company.[27]

Q. Are the stock price and dividend inputs for each proxy company a significant issue in this case?

A. No. Although my stock price and dividend inputs are more recent than those used by Ms. Nelson, there is not a statistically significant difference between them because utility stock prices and dividends are generally quite stable. This is another reason that cost of capital models such as the CAPM and the DCF Model are well-suited to be conducted on utilities. The differences between my DCF Model and Ms. Nelson's DCF Model are primarily driven by differences in our growth rate estimates, which are further discussed below.

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[25] Exhibit DJG-3. Adjusted closing prices, rather than actual closing prices, are ideal for analyzing historical stock prices. The adjusted price provides an accurate representation of the firm's equity value beyond the mere market price because it accounts for stock splits and dividends.

[26] Exhibit DJG-4.

[27] *Id*.

C. Growth Rate

Q. Please Summarize the growth rate input in the DCF Model.

A. The most critical input in the DCF Model is the growth rate. Unlike the stock price and dividend inputs, the growth rate input (g) must be estimated. As a result, the growth rate is often the most contentious issue related to DCF model inputs in utility rate cases. The DCF model used in this case is based on the sustainable growth valuation model. Under this model, a stock is valued by the present value of its future cash flows in the form of dividends. Before future cash flows are discounted by the cost of equity, however, they must be "grown" into the future by a sustainable growth rate. As stated above, one of the inherent assumptions of this model is that these cash flows in the form of dividends grow at a sustainable rate forever. For young, high-growth firms, estimating the growth rate to be used in the model can be especially difficult, and may require the use of multi-stage growth models. For mature, low-growth firms such as utilities, however, estimating the sustainable growth rate is more transparent. The growth term of the DCF Model is one of the most important, yet least understood, aspects of cost of equity estimations in utility regulatory proceedings. I provide a more detailed explanation on the various determinants of growth below.

Q. Describe the various determinants of growth that can be considered for the growth rate input in the DCF Model.

A. Although the DCF Model directly considers the growth of dividends, there are a variety of growth determinants that should be considered when estimating growth rates. It should be noted that these various growth determinants are used primarily to determine the short-term growth rates in multi-stage DCF models. For utility companies, it is necessary to

focus primarily on a long-term growth rate in dividends. This is also known as a "sustainable" growth rate, since this is the growth rate assumed for the company's dividends in perpetuity. That is not to say that these growth determinants cannot be considered when estimating sustainable growth; however, as discussed below, sustainable growth must be constrained much more than short-term growth, especially for young firms with high growth opportunities. Additionally, I briefly discuss these growth determinants here because it may reveal some of the sources of confusion in this area.

(1) Historical Growth

Looking at a firm's actual historical experience may theoretically provide a good starting point for estimating short-term growth. However, past growth is not always a good indicator of future growth. Some metrics that might be considered here are a historical growth in revenues, operating income, and net income. Since dividends are paid from earnings, estimating historical earnings growth may provide an indication of future earnings and dividend growth.

(2) Analyst Growth Rates

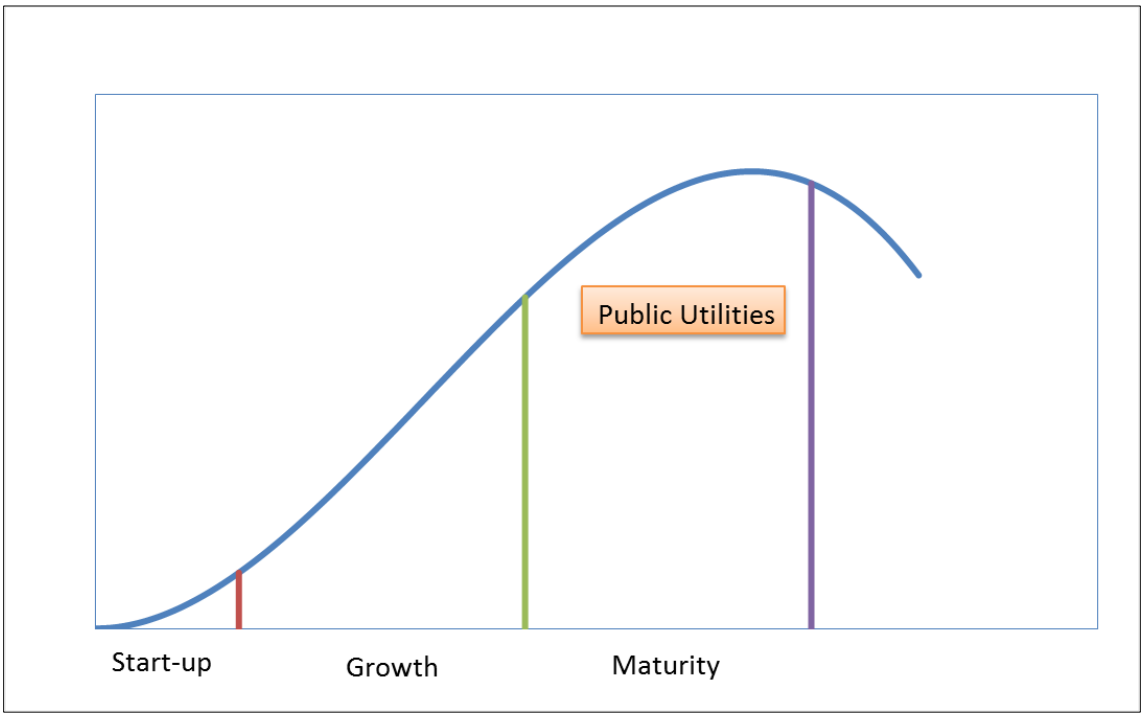
Analyst growth rates refer to short-term projections of earnings growth published by institutional research analysts such as Value Line and Bloomberg. Analyst growth rates, including the limitations with using them in the DCF Model to estimate utility cost of equity, are discussed in more detail below.

(3) Sustainable Growth Rates

In order to make the DCF Model a viable, practical model, an infinite stream of future cash flows must be estimated and then discounted back to the present. Otherwise, each annual cash flow would have to be estimated separately. Some analysts use "multi-

stage" DCF Models to estimate the value of high-growth firms through two or more stages of growth, with the final stage of growth being sustainable. However, it is not necessary to use multi-stage DCF Models to analyze the cost of equity of regulated utility companies. This is because regulated utilities are already in their "sustainable," low growth stage. Unlike most competitive firms, the growth of regulated utilities is constrained by physical service territories and limited primarily by ratepayer and load growth within those territories. The Figure below illustrates the well-known business/industry life-cycle pattern.

Figure 6:
Industry Life Cycle



In an industry's early stages, there are ample opportunities for growth and profitable reinvestment. In the maturity stage however, growth opportunities diminish, and firms choose to pay out a larger portion of their earnings in the form of dividends instead of

reinvesting them in operations to pursue further growth opportunities. Once a firm is in the maturity stage, it is not necessary to consider higher short-term growth metrics in multi-stage DCF Models; rather, it is sufficient to analyze the cost of equity using a stable growth DCF Model with one sustainable growth rate.

Q. Is the aggregate growth rate of the economy typically a limiting factor for the terminal growth rate in the DCF Model?

A. Yes. A fundamental concept in finance is that no firm can grow forever at a rate higher than the growth rate of the economy in which it operates.[28] Thus, the terminal growth rate used in the DCF Model should not exceed the aggregate economic growth rate. This is especially true when the DCF Model is conducted on public utilities because these firms have defined service territories. As stated by Dr. Damodaran: "[i]f a firm is a purely domestic company, either because of internal constraints . . . or external constraints (such as those imposed by a government), the growth rate in the domestic economy will be the limiting value."[29]

In fact, it is reasonable to assume that a regulated utility would grow at a rate that is less than the U.S. economic growth rate. Unlike competitive firms, which might increase their growth by launching a new product line, franchising, or expanding into new and developing markets, utility operating companies with defined service territories cannot do

[28] *See* Aswath Damodaran, *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset* 306 (3rd ed., John Wiley & Sons, Inc. 2012).

[29] Aswath Damodaran, *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset* 306 (3rd ed., John Wiley & Sons, Inc. 2012); Aswath Damodaran is a renowned Professor of Finance at NYU Stern School of Business known for his expertise in corporate finance and valuation, teaching MBA students and publishing influential books. He is recognized for transparent teaching, real-time analysis, and making complex finance accessible globally through various platforms.

any of these things to grow. Gross Domestic Product ("GDP") is one of the most widely used measures of economic production and is used to measure aggregate economic growth. According to the Congressional Budget Office's Budget Outlook, the long-term forecast for nominal U.S. GDP growth is 3.7%. [30] For mature companies in mature industries, such as utility companies, the terminal growth rate should not exceed nominal GDP growth.

Q. Did you also consider growth determinants specific to PPL when assessing the reasonableness of your DCF sustainable growth inputs?

A. Yes. I considered firm-specific qualitative growth determinants, namely load growth and customer growth, to assess the reasonableness of my long-term growth rate inputs. PPL's own forecasted annual growth rates for load and customers are -0.1% and 0.5%, respectively.[31] As with the sustainable growth determinants discussed above, these firm-specific growth determinants also avoid the circular reference problem inherent in considering earnings and dividend growth when conducting a DCF Model on a regulated utility for purposes of setting a fair awarded ROE. These firm-specific, low growth determinants provide additional support for why GDP may be properly considered as a *ceiling* for sustainable growth rate inputs in the DCF Model, particularly for a utility company.

Q. Please summarize the growth rate determinants you considered for your DCF Models.

A. The following figure compares the terminal growth rate determinants I considered in my sustainable growth DCF Model in this case.[32]

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[30] Congressional Budget Office Long-Term Budget Outlook, https://www.cbo.gov/publication/59014.

[31] Exhibit DJG-5.

[32] *See also* Exhibit DJG-5.

Figure 7:
Sustainable Growth Rate Determinants

DCF Growth Rate Indicators	Rate
Nominal GDP	3.7%
Real GDP	1.6%
PPL Annual Load Growth (2015-2024)	-0.1%
PPL Annual Customer Growth (2015-2024)	0.5%
Long-Term Growth Ceiling	**3.7%**

Each of these growth determinants avoids the circular reference problem inherent in other growth determinants such as dividends and earnings growth when conducting a DCF Model on a regulated utility for purposes of setting a fair awarded ROE (because the awarded ROE more directly impacts earnings and dividends).

Q. Did you also consider a variation of the DCF Model that incorporates analysts' growth rate projections?

A. Yes. In this case, I present the results of analyst growth variation of my DCF Model because it is commonly presented in rate proceedings and considered by regulators when assessing a utility's authorized ROE.

Q. Please describe the results of your DCF Models?

A. For my DCF Models, I considered two variations: one using analysts' growth rates and one using the maximum sustainable growth rate. The results of these models are 8.7% and 7.3%, respectively.[33]

[33] Exhibit DJG-6.

D. Response to Ms. Nelson's DCF Model

Q. Please summarize the results of Ms. Nelson's DCF analyses.

A. Ms. Nelson conducted several variations of the DCF Model, with average results ranging as high as 10.46%.[34]

Q. Does the result of Ms. Nelson's DCF Model indicate a reasonable cost of equity estimate for PPL?

A. No. Whether the sustainable GDP growth rate or projected dividend growth rates published by Value Line are considered, the highest DCF result I obtained was 8.7%. The primary reason Ms. Nelson's DCF results are overstated is her use of unsustainably high growth rates for some proxy companies, and average growth rates for the proxy group that are unsustainably high. For example, Ms. Nelson incorporated an annual long-term growth rate as high as 9.2% for Dominion Energy. This means Ms. Nelson is suggesting the company's earnings will grow by more than 9.0% each year, every year, in perpetuity. This growth rate estimate published by S&P Capital IQ is a short-term growth rate. It is Ms. Nelson, not the commercial analyst, who is suggesting that this annual earnings growth rate can be achieved each year in perpetuity. As a result, the cost of equity results indicated by Ms. Nelson's DCF Model are unreasonably high in my opinion.

[34] Direct Testimony of Jennifer E. Nelson, p. 24, Fig. 4.

VII. CAPITAL ASSET PRICING MODEL ANALYSIS

Q. Please describe the CAPM.

A. The CAPM is a market-based model founded on the principle that investors expect higher returns for incurring additional risk.[35] The CAPM estimates this expected return. The various assumptions, theories, and equations involved in the CAPM are discussed further in Appendix B. Using the CAPM to estimate the cost of equity of a regulated utility is consistent with the legal standards governing the fair rate of return. The U.S. Supreme Court has recognized that "the amount of *risk* in the business is a most important factor" in determining the allowed rate of return,[36] and that "the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding *risks*."[37] The CAPM is a useful model because it directly considers the amount of risk inherent in a business and directly measures the most important component of a fair rate of return analysis: Risk.

Q. Describe the inputs for the CAPM.

A. The basic CAPM equation requires only three inputs to estimate the cost of equity: (1) the risk-free rate; (2) the beta coefficient; and (3) the equity risk premium. Each input is discussed separately below.

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[35] William F. Sharpe, *A Simplified Model for Portfolio Analysis*, pp. 277-93 (Management Science IX 1963); *see also* John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do*, p. 208 (3rd ed., South-Western Cengage Learning 2010).

[36] *Wilcox*, 212 U.S. at 48 (emphasis added).

[37] *Hope Natural Gas Co*., 320 U.S. at 603 (emphasis added).

A. The Risk-Free Rate

Q. Please explain the risk-free rate.

A. The first term in the CAPM is the risk-free rate (R_F). The risk-free rate is simply the level of return investors can achieve without assuming any risk. The risk-free rate represents the bare minimum return that any investor would require on an investment. Even though no investment is technically devoid of risk, investors often use U.S. Treasury securities to represent the risk-free rate because they accept that those securities essentially contain no default risk. The Treasury issues securities with different maturities, including short-term Treasury Bills, intermediate-term Treasury Notes, and long-term Treasury Bonds.

Q. Is it preferable to use the yield on long-term Treasury bonds for the risk-free rate in the CAPM?

A. Yes. In valuing an asset, investors estimate cash flows over long periods of time. Common stock is viewed as a long-term investment, and the cash flows from dividends are assumed to last indefinitely. As a result, short-term Treasury bill yields are rarely used in the CAPM to represent the risk-free rate. Short-term rates are subject to greater volatility and thus can lead to unreliable estimates. Instead, long-term Treasury bonds are usually used to represent the risk-free rate in the CAPM. I considered a 30-day average of daily Treasury yield curve rates on 30-year Treasury bonds in my risk-free rate estimate, which resulted in a risk-free rate of 4.71%.[38]

[38] Exhibit DJG-7.

B. The Beta Coefficient

Q. How is the beta coefficient used in this model?

A. As discussed above, beta represents the sensitivity of a given security to movements in the overall market. The CAPM states that in efficient capital markets, the expected risk premium on each investment is proportional to its beta. Recall that a security with a beta greater than 1.0 is riskier than the market portfolio. Conversely, a security with a beta less than one is less risky than the market portfolio. An index such as the S&P 500 Index is used as a proxy for the market portfolio. The historical betas for publicly traded firms are published by various institutional analysts. Beta may also be calculated through a linear regression analysis, which provides additional statistical information about the relationship between a single stock and the market portfolio. The market portfolio of all stocks has a beta equal to one. Stocks with betas greater than one are relatively more sensitive to market risk than the average stock. In contrast, stocks with betas of less than one are less sensitive to market risk.

Q. Describe the source for the betas you used in your CAPM analysis.

A. I used betas recently published by Value Line Investment Survey. The beta for each proxy company is less than 1.0, and the average beta for the total proxy group is only 0.83.[39] Thus, we have an objective measure to prove the well-known concept that utility stocks are less risky than the average stock in the market. While there is evidence suggesting that betas published by sources such as Value Line may actually overestimate the risk of

[39] Exhibit DJG-8.

utilities (and thus overestimate the CAPM), I used the betas published by Value Line in the interest of reasonableness.[40]

C. The Equity Risk Premium

Q. Describe the equity risk premium.

A. The final term of the CAPM is the equity risk premium ("ERP"), which is the required return on the market portfolio less the risk-free rate ($R_M - R_F$). In other words, the ERP is the level of return investors expect above the risk-free rate in exchange for investing in risky securities. Many experts agree that "the single most important variable for making investment decisions is the equity risk premium."[41] Likewise, the ERP is arguably the single most important factor in estimating the cost of capital in this matter. There are three basic methods that can be used to estimate the ERP: (1) calculating a historical average; (2) taking a survey of experts; and (3) calculating the implied ERP. I will discuss each method in turn, noting advantages and disadvantages of these methods.

1. Historical Average

Q. Describe the historical equity risk premium.

A. The historical ERP may be calculated by simply taking the difference between returns on stocks and returns on government bonds over a certain period of time. Many practitioners rely on the historical ERP as an estimate for the forward-looking ERP because it is easy to obtain. However, there are disadvantages to relying on the historical ERP.

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[40] *See* Appendix B for a more detailed discussion of raw beta calculations and adjustments.

[41] Elroy Dimson, Paul Marsh & Mike Staunton, *Triumph of the Optimists: 101 Years of Global Investment Returns*, p. 4 (Princeton University Press 2002).

Q. What are the limitations of relying solely on a historical average to estimate the current or forward-looking ERP?

A. Some investors may rely on the historic ERP because it is convenient and easy to calculate. But what matters in the CAPM model is the current and forward-looking risk premium.[42] Some investors may think that a historic ERP provides some indication of what the prospective risk premium is; however, there is empirical evidence to suggest the prospective, forward-looking ERP is actually *lower* than the historical ERP. In a landmark publication on risk premiums around the world, *Triumph of the Optimists*, the authors suggest through extensive empirical research that the prospective ERP is lower than the historical ERP.[43] This is due in large part to what is known as "survivorship bias" or "success bias" — a tendency for failed companies to be excluded from historical indices.[44] From their extensive analysis, the authors make the following conclusion regarding the prospective ERP:

> The result is a forward-looking, geometric mean risk premium for the United States . . . of around 2½ to 4 percent and an arithmetic mean risk premium . . . that falls within a range from a little below 4 to a little above 5 percent.[45]

Indeed, these results are lower than many reported historical risk premiums. Other noted experts agree:

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[42] John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do*, p. 330 (3rd ed., South-Western Cengage Learning 2010).

[43] Elroy Dimson, Paul Marsh & Mike Staunton, Triumph of the Optimists: 101 Years of Global Investment Returns, p. 34 (Princeton University Press 2002).

[44] *Id*. at 194.

[45] *Id*.

> The historical risk premium obtained by looking at U.S. data is biased upwards because of survivor bias. . . The true premium, it is argued, is much lower. This view is backed up by a study of large equity markets over the twentieth century (*Triumph of the Optimists*), which concluded that the historical risk premium is closer to 4%.[46]

Regardless of the variations in historic ERP estimates, many leading scholars and practitioners agree that simply relying on a historic ERP to estimate the risk premium going forward is not ideal. Fortunately, "a naïve reliance on long-run historical averages is not the only approach for estimating the expected risk premium."[47]

Q. Did you rely on the historical ERP as part of your CAPM analysis in this case?

A. No. Due to the limitations of this approach, I primarily relied on the ERP reported in expert surveys and the implied ERP method discussed below.

2. Expert Surveys

Q. Describe the expert survey approach to estimating the ERP.

A. As its name implies, the expert survey approach to estimating the ERP involves conducting a survey of experts including professors, analysts, chief financial officers, and other executives around the country and asking them what they think the ERP is. The IESE Business School conducts such a survey each year. Its 2025 expert survey reported an average ERP of 5.5%.[48]

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[46] Aswath Damodaran, *Equity Risk Premiums: Determinants, Estimation and Implications – The 2015 Edition*, p. 17 (New York University 2015).

[47] John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do*, p. 330 (3rd ed., South Western Cengage Learning 2010).

[48] Pablo Fernandez, et al., *Survey: Market Risk Premium and Risk-Free Rate used for 54 countries in 2025* (IESE Business School 2024), copy available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5260463
IESE Business School is the graduate business school of the University of Navarra.

3. Implied Equity Risk Premium

Q. Describe the implied equity risk premium approach.

A. The third method of estimating the ERP is arguably the best. The implied ERP relies on the stable growth model proposed by Gordon, often called the "Gordon Growth Model," which is a basic stock valuation model that has been widely used in finance for many years.[49] This model is a mathematical derivation of the DCF Model. In fact, the underlying concept in both models is the same: The current value of an asset is equal to the present value of its future cash flows. Instead of using this model to determine the discount rate of one company, we can use it to determine the discount rate for the entire market by substituting the inputs of the model. Specifically, instead of using the current stock price (P_0), we will use the current value of the S&P 500 (V_{500}). Instead of using the dividends of a single firm, we will consider the dividends paid by the entire market. Additionally, we should consider potential dividends. In other words, stock buybacks should be considered in addition to paid dividends, as stock buybacks represent another way for the firm to transfer free cash flow to shareholders. Focusing on dividends alone, without considering stock buybacks, could understate the cash flow component of the model and ultimately understate the implied ERP. The market dividend yield plus the market buyback yield gives us the gross cash yield to use as our cash flow in the numerator of the discount model. This gross cash yield is increased each year over the next five years by the growth

[49] Myron J. Gordon and Eli Shapiro, *Capital Equipment Analysis: The Required Rate of Profit* 102-10 (Management Science Vol. 3, No. 1 Oct. 1956); Myron Gordon was an American economist and Professor Emeritus of Finance at the Rotman School of Management, University of Toronto. In 1956, Gordon along with Eli Shapiro, published a method for valuing a stock or business, now known as the Gordon growth model.

rate. These cash flows must be discounted to determine their present value. The discount rate in each denominator is the risk-free rate (R_F) plus the discount rate (K). Equation 1 below shows how the implied return is calculated. Since the current value of the S&P is known, we can solve for K, the implied market return.[50]

Equation 1:
Implied Market Return

$$V_{500} = \frac{CY_1(1+g)^1}{(1+R_F+K)^1} + \frac{CY_2(1+g)^2}{(1+R_F+K)^2} + \cdots + \frac{CY_5(1+g)^5 + TV}{(1+R_F+K)^5}$$

where:

V_{500}	=	*current value of index (S&P 500)*
CY_{1-5}	=	*average cash yield over last five years (includes dividends and buybacks)*
g	=	*compound growth rate in earnings over last five years*
R_F	=	*risk-free rate*
K	=	*implied market return (this is what we are solving for)*
TV	=	*terminal value = CY_5 (1+R_F) / K*

The discount rate is called the "implied" return because it is based on the current value of the index as well as the value of free cash flow to investors projected over the next five years. Thus, based on these inputs, the market is "implying" the expected return; or in other words, based on the current value of all stocks (the index price) and the projected value of future cash flows, the market is telling us the return expected by investors for investing in the market portfolio. After solving for the implied market return (K), we simply subtract the risk-free rate from it to arrive at the implied ERP as shown in the following equation.

[50] *See* Exhibit DJG-9 for detailed calculation.

Equation 2:
Implied Equity Risk Premium

$$Implied\ Expected\ Market\ Return - R_F = Implied\ ERP$$

Q. Discuss the results of your implied ERP calculation.

A. After collecting data for the index value, operating earnings, dividends, and buybacks for the S&P 500 over the past six years, I calculated the dividend yield, buyback yield, and gross cash yield for each year. I also calculated the compound annual growth rate (g) from operating earnings. I used these inputs, along with the risk-free rate and current value of the index to calculate a current required return on the U.S. equity market of 9.7%. I subtracted the risk-free rate to arrive at the implied equity risk premium of 5.0%.[51] Dr. Damodaran, one of the world's leading experts on the ERP, promotes the implied ERP method discussed above. He calculates monthly and annual implied ERPs with this method and publishes his results. Dr. Damodaran's average ERP estimate for December 2025 using several implied ERP variations was 4.2%.[52]

Q. Did you also consider the ERP estimate published by Kroll?

A. Yes. Kroll (formerly Duff & Phelps), is a multinational financial and risk advisory company. Kroll recently published an ERP estimate of 5.0%.[53]

Q. What are the results of your final ERP estimate?

A. For the final ERP estimate I used in my CAPM analysis, I considered the results of the ERP surveys, the estimated ERP reported by Kroll, the estimated ERP calculated by Dr.

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[51] *Id*.

[52] *See* monthly ERP estimates published by Dr. Damodaran at http://pages.stern.nyu.edu/~adamodar/

[53] Kroll, Cost of Capital Inputs Updated to Reflect a De-Escalation of Trae Tensions and Economic Support from Monetary and Fiscal Policies (September 3, 2025).

Damodaran, and the implied ERP based on my calculations.[54] The results are summarized in the following figure:

Figure 8:
Equity Risk Premium Results

IESE Business School Survey	5.5%
Kroll (Duff & Phelps) Report	5.0%
Damodaran (average)	4.2%
Garrett	5.0%
Average	**4.9%**

I used the average ERP of 4.9% from these sources in my CAPM.

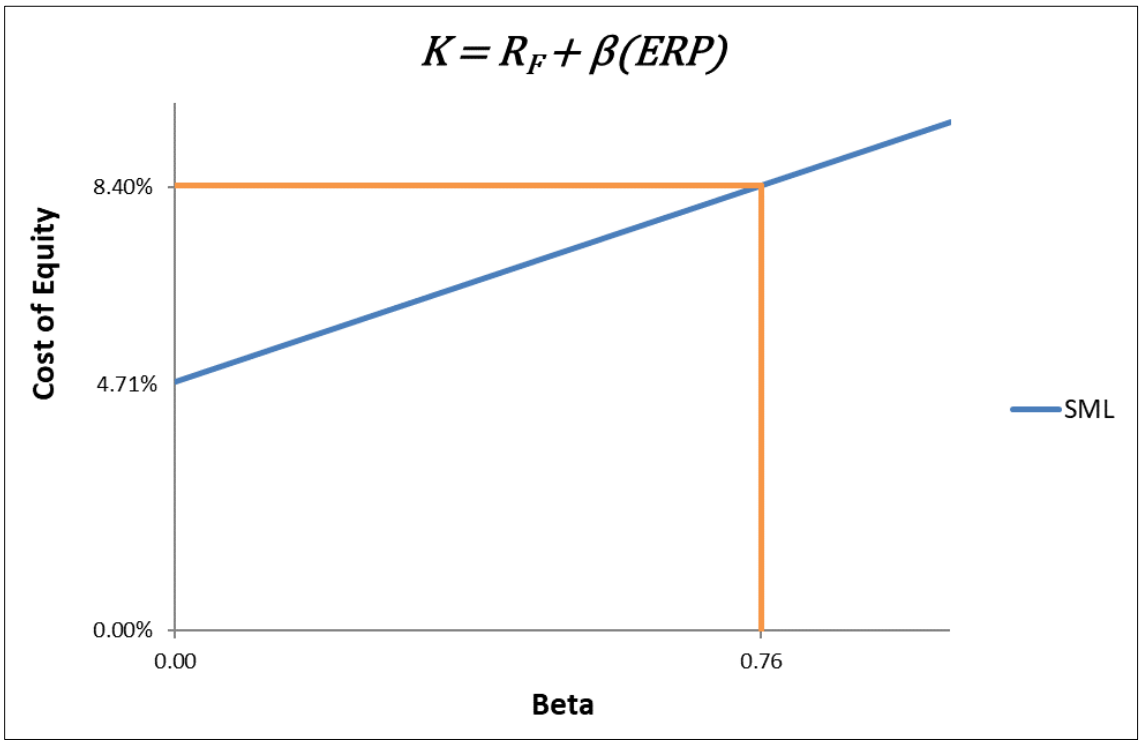
Q. Please explain the final results of your CAPM analysis.

A. Using the inputs for the risk-free rate, beta, and equity risk premium discussed above, I estimate that the Company's CAPM cost of equity is 8.4%, but only if the proxy group average debt ratio is assumed (otherwise, the Company's CAPM cost of equity estimate is only 7.6%, which is discussed later in my testimony regarding the Hamada Model).[55] The CAPM can be displayed graphically through what is known as the Security Market Line ("SML"). The figure below shows the expected return (cost of equity) on the y-axis, and the average beta for the proxy group on the x-axis. The SML intercepts the y-axis at the level of the risk-free rate. The slope of the SML is the equity risk premium.

[54] *See also* Exhibit DJG-10.

[55] Exhibits DJG-11 and DJG-12.

Figure 9:
CAPM Graph



The SML provides the rate of return that will compensate investors for the beta risk of that investment. Thus, at an average beta of 0.76 for the proxy group, and assuming the proxy group's average capital structure is used, the CAPM result is 8.4%.

D. Response to Ms. Nelson's CAPM Analysis and Other Issues

Q. Please summarize the results of Ms. Nelson's CAPM analysis

A. Ms. Nelson's traditional CAPM analysis produced a results ranging from 10.04% - 12.05%.[56] Ms. Nelson also conducted another variation of the CAPM called the "empirical

[56] Direct Testimony of Jennifer E. Nelson, Exhibit JEN-5.

CAPM" ("ECAPM"), which produced results ranging from 10.57% - 12.74%.[57] Ms. Nelson also conducted another type of risk premium analysis, which produced a result of 10.41%. Finally, Ms. Nelson also considered a size premium and flotation cost premium. I will discuss each of these issues below.

Q. Do the results of Ms. Nelson's CAPM and other risk premium analyses indicate a reasonable cost of equity estimate for PPL?

A. No. The primary factor which causes Ms. Nelson's CAPM results to be unreasonably high is her use of an unreasonably high ERP estimate. Also, the size premium Ms. Nelson applies to her CAPM results is unreasonable and unnecessary. I will discuss these issues below as well as the results of Ms. Nelson's other risk premium analysis.

1. <u>Equity Risk Premium</u>

Q. Did Ms. Nelson rely on a reasonable measure for the ERP?

A. No. The primary factor which causes Ms. Nelson's CAPM results to be unreasonably high is her use of an unreasonably high ERP estimate. Ms. Nelson considered an ERP as high as 9.89% in her analysis.[58] The ERP is one of three inputs in the CAPM equation, and it is one of the most important factors for estimating the cost of equity in this case. As discussed above, I used three widely accepted methods for estimating the ERP, including consulting expert surveys, calculating the implied ERP based on aggregate market data, and considering the ERPs published by reputable analysts. The average ERP calculated from my research is only 4.9%.

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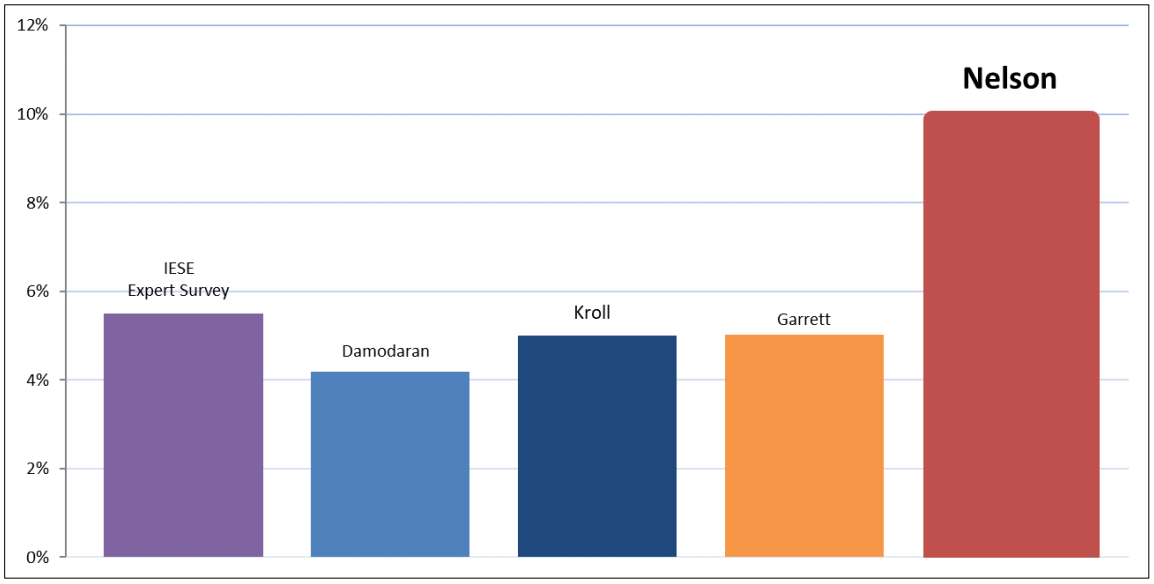
[57] *Id*.

[58] *Id*. at Exhibit JEN-5.

Q. Please discuss and illustrate how Ms. Nelson's ERP compares with other estimates for the ERP.

A. The 2025 IESE Business School expert survey reports an average ERP of 5.5%. Similarly, Kroll recently estimated an ERP of 5.0%. Dr. Damodaran, one of the leading experts on the ERP, recently estimated an ERP of only 4.2%.[59] The chart in the following figure illustrates that Ms. Nelson's ERP estimate higher than other reasonable, objective estimates for the ERP.[60]

Figure 10:
Equity Risk Premium Comparison



When compared with other independent sources for the ERP, as well as my estimate, Ms. Nelson's ERP estimate is clearly too high. This factor contributes to Ms. Nelson's CAPM results to overstate PPL's cost of equity.

[59] Aswath Damodaran, *Implied Equity Risk Premium Update*, DAMODARAN ONLINE, http://pages.stern.nyu.edu/~adamodar/. Dr. Damodaran estimates several ERPs using various assumptions.

[60] The ERP estimated by Dr. Damodaran is the highest of several ERP estimates under slightly differing assumptions.

2. Other Risk Premium Analysis

Q. Please describe Ms. Nelson's other risk premium analysis in addition to the CAPM.

A. In addition to the CAPM, which is a risk premium model, Ms. Nelson also conducted another type of risk premium model which she calls the "Bond Yield Plus Risk Premium" model. This model produced results ranging from 10.22% - 10.41%.[61]

Q. Does the result of Ms. Nelson's risk premium model indicate a reasonable cost of equity for PPL?

A. No. Unlike the CAPM and DCF Model, Ms. Nelson's risk premium model does not even estimate the cost of equity. Ms. Nelson's personal risk premium model adds no marginal value to estimating cost of equity beyond the CAPM – a risk premium mode that resulted in a Nobel Prize in economics and has been used by investors, managers, and analysts around the world for decades. Ms. Nelson's risk premium model considers, in part, authorized returns from other jurisdictions dating back to 1980. Unlike the inputs to the CAPM, authorized ROEs from other jurisdictions are not market-based. Furthermore, relying on data nearly 50 years old contradicts Ms. Nelson's own acknowledgement that the cost of capital is "forward-looking."[62] Thus, the Commission should simply reject the results of Ms. Nelson's risk premium model and focus on the results of the CAPM and DCF Model presented in this case

[61] *Id*. at p. 36, Fig. 12.

[62] Id. at p. 7, line 6.

3. Size Effect

Q. Describe Ms. Nelson's size premium.

A. Ms. Nelson considers the notion that PPL's size relative to the proxy group has an increasing effect on its cost of equity. In this case, Ms. Nelson did not make an explicit adjustment to her ROE recommendation for the Company's size; however, the Commission should reject the argument that PPL's size should have an increasing effect on either its cost of equity or authorized ROE.

Q. Do you agree with Ms. Nelson's opinion regarding PPL's size?

A. No. PPL should not receive any upward adjustment or consideration to its cost of equity estimate or authorized ROE due to its size. The "size effect" phenomenon arose from a 1981 study conducted by Banz, which found that "in the 1936 – 1975 period, the common stock of small firms had, on average, higher risk-adjusted returns than the common stock of large firms."[63] According to Ibbotson, Banz's size effect study was "[o]ne of the most remarkable discoveries of modern finance."[64] Perhaps there was some merit to this idea at the time, but the size effect phenomenon was short lived. Banz's 1981 publication generated much interest in the size effect and spurred the launch of significant new small cap investment funds. However, this "honeymoon period lasted for approximately two years. . ." [65] After 1983, U.S. small-cap stocks actually underperformed relative to large cap stocks. In other words, the size effect essentially reversed. In *Triumph of the Optimists*,

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[63] Rolf W. Banz, *The Relationship Between Return and Market Value of Common Stocks* 3-18 (Journal of Financial Economics 9 (1981)).

[64] 2015 Ibbotson Stocks, Bonds, Bills, and Inflation Classic Yearbook 99 (Morningstar 2015).

[65] Elroy Dimson, Paul Marsh & Mike Staunton, *Triumph of the Optimists: 101 Years of Global Investment Returns* 131 (Princeton University Press 2002).

the authors conducted an extensive empirical study of the size effect phenomenon around the world. They found that after the size effect phenomenon was discovered in 1981, it disappeared within a few years:

> It is clear . . . that there was a global reversal of the size effect in virtually every country, with the size premium not just disappearing but going into reverse. Researchers around the world universally fell victim to Murphy's Law, with the very effect they were documenting – and inventing explanations for – promptly reversing itself shortly after their studies were published.[66]

In other words, the authors assert that the very discovery of the size effect phenomenon likely caused its own demise. The authors ultimately concluded that it is "inappropriate to use the term 'size effect' to imply that we should automatically expect there to be a small-cap premium," yet, this is exactly what utility witnesses often do in attempting to artificially inflate the cost of equity with a size premium. Other prominent sources have agreed that the size premium is a dead phenomenon. According to Ibbotson:

> The unpredictability of small-cap returns has given rise to another argument against the existence of a size premium: that markets have changed so that the size premium no longer exists. As evidence, one might observe the last 20 years of market data to see that the performance of large-cap stocks was basically equal to that of small cap stocks. In fact, large-cap stocks have outperformed small-cap stocks in five of the last 10 years.[67]

In addition to the studies discussed above, other scholars have concluded similar results. According to Kalesnik and Beck:

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[66] *Id*. at 133.

[67] 2015 Ibbotson Stocks, Bonds, Bills, and Inflation Classic Yearbook 112 (Morningstar 2015); Roger Ibbotson is Professor in the Practice Emeritus of Finance at Yale School of Management. He is also chairman of Zebra Capital Management, LLC, an equity investment, index, and hedge fund manager. He is founder, advisor and former chairman of Ibbotson Associates, now a Morningstar Company.

> Today, more than 30 years after the initial publication of Banz's paper, the empirical evidence is extremely weak even before adjusting for possible biases. . . . The U.S. long-term size premium is driven by the extreme outliers, which occurred three-quarters of a century ago. . . . Finally, adjusting for biases . . . makes the size premium vanish. If the size premium were discovered today, rather than in the 1980s, it would be challenging to even publish a paper documenting that small stocks outperform large ones.[68]

For all of these reasons, the Commission should reject the arbitrary size premium proposed by the Company.

4. <u>Flotation Costs</u>

Q. Please summarize Ms. Nelson's position regarding flotation costs.

A. Ms. Nelson also considers the notion that the proxy companies' costs of issuing equity shares should have an increasing effect on PPL's authorized ROE. However, in this case Ms. Nelson does not make an explicit adjustment to her recommended ROE for PPL to account for flotation costs. Regardless, the Commission should reject any argument that suggests flotation costs should have an increasing effect on PPL's cost of equity or authorized ROE.

Q. Why should flotation costs not have an increasing effect on PPL's cost of equity or authorized ROE?

A. When companies issue equity securities, they typically hire at least one investment bank as an underwriter for the securities. "Flotation costs" generally refer to the underwriter's

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[68] Vitali Kalesnik and Noah Beck, *Busting the Myth About Size* (Research Affiliates 2014), available at https://www.researchaffiliates.com/Our%20Ideas/Insights/Fundamentals/Pages/284_Busting_the_Myth_About_Size.aspx (emphasis added); Vitali Kalesnik is responsible for quantitative research using advanced econometric tools in asset pricing and active asset allocation. This research is used to enhance Research Affiliates' products—in particular, RAFI® Fundamental Index strategies and global tactical asset allocation products. In addition, Vitali is an adjunct professor in business and economics at Chapman University, Orange, California. Noah Beck conducts quantitative equity research relating to dynamic factor investing and smart beta strategies. He supports existing portfolios and advances research for product development.

compensation for the services it provides in connection with the securities offering. However, Ms. Nelson's arguments regarding flotation costs should be rejected for several reasons, as discussed further below.

1. Flotation costs are not actual "out-of-pocket" costs.

The Company has not experienced any out-of-pocket costs for flotation. Underwriters are not compensated in this fashion. Instead, underwriters are compensated through an "underwriting spread." An underwriting spread is the difference between the price at which the underwriter purchases the shares from the firm, and the price at which the underwriter sells the shares to investors.[69] Accordingly, the Company has not experienced any out-of-pocket flotation costs, and if it has, those costs should be included in the Company's expense schedules.

2. The market already accounts for flotation costs.

When an underwriter markets a firm's securities to investors, the investors are aware of the underwriter's fees. The investors know that a portion of the price they are paying for the shares does not go directly to the company, but instead goes to compensate the underwriter for its services. In fact, federal law requires that the underwriter's compensation be disclosed on the front page of the prospectus.[70] Thus, investors have already considered and accounted for flotation costs when making their decision to purchase shares at the quoted price.

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[69] *See* John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do*, p. 509 (3rd ed., South Western Cengage Learning 2010).

[70] *See* 17 C.F.R. § 229.501(b)(3) (requiring that the underwriter's discounts and commissions be disclosed on the outside cover page of the prospectus). A prospectus is a legal document that provides details about an investment offering.

As a result, there is no need for shareholders to receive additional compensation to account for costs they have already considered and agreed to. Similar compensation structures are found in other kinds of business transactions. For example, a homeowner may hire a realtor and sell a home for $100,000. After the realtor takes a six percent commission, the seller nets $94,000. The buyer and seller agreed to the transaction notwithstanding the realtor's commission. Obviously, it would be unreasonable for the buyer or seller to demand additional funds from anyone after the deal is completed to reimburse them for the realtor's fees. Likewise, investors of competitive firms do not expect additional compensation for flotation costs. Thus, it would not be appropriate for a commission standing in the place of competition to reward a utility's investors with this additional compensation.

3. It is inappropriate to add any additional basis points to an awarded ROE proposal that is already far above the Company's cost of equity.

For the reasons discussed above, flotation costs should be disallowed from a technical standpoint; they should also be disallowed from a policy standpoint. The Company is asking this Commission to award it a cost of equity that is nearly 300 basis points above a reasonable estimate of its market-based cost of equity. Under these circumstances, it is especially inappropriate to suggest that flotation costs should be considered in any way to increase an already inflated ROE proposal.

VIII. CAPITAL STRUCTURE

Q. Describe in general the concept of a company's "capital structure."

A. "Capital structure" refers to the way a company finances its overall operations through external financing. The primary sources of long-term, external financing are debt capital

and equity capital. Debt capital usually comes in the form of contractual bond issues that require the firm to make payments, while equity capital represents an ownership interest in the form of stock. Because a firm cannot pay dividends on common stock until it satisfies its debt obligations to bondholders, stockholders are referred to as "residual claimants." The fact that stockholders have a lower priority to claims on company assets increases their risk and the required return relative to bondholders. Thus, equity capital has a higher cost than debt capital. Firms can reduce their Weighted Average Cost of Capital (WACC) by recapitalizing and increasing their debt financing. In addition, because interest expense is deductible, increasing debt also adds value to the firm by reducing the firm's tax obligation.

Q. Please explain the concept of the "weighted average cost of capital."

A. The term "cost of capital" refers to the weighted average cost of all the components of a company's capital structure, including debt and equity. Determining the cost of debt is relatively straightforward. Interest payments on bonds are contractual, "embedded costs" that are generally calculated by dividing total interest payments by the book value of outstanding debt. Determining the cost of equity, on the other hand, is more complex. Unlike the known, contractual cost of debt, there is no explicit "cost" of equity; the cost of equity must be estimated through various financial models. Thus, the overall weighted average cost of capital includes the cost of debt and the estimated cost of equity. It is a "weighted average" because it is based upon the Company's relative levels of debt and equity, or "capital structure." Companies in the competitive market often use their WACC as the discount rate to determine the value of capital projects, so it is important that this figure be closely estimated. The basic WACC equation used in regulatory proceedings is presented as follows:

Equation 3:
Weighted Average Cost of Capital

$$WACC = \left(\frac{D}{D+E}\right) C_D + \left(\frac{E}{D+E}\right) C_E$$

where: $WACC$ = *weighted average cost of capital*
D = *book value of debt*
C_D = *embedded cost of debt capital*
E = *book value of equity*
C_E = *market-based cost of equity capital*

Thus, the three components of the weighted average cost of capital include the following:

(1) Cost of Equity

(2) Cost of Debt

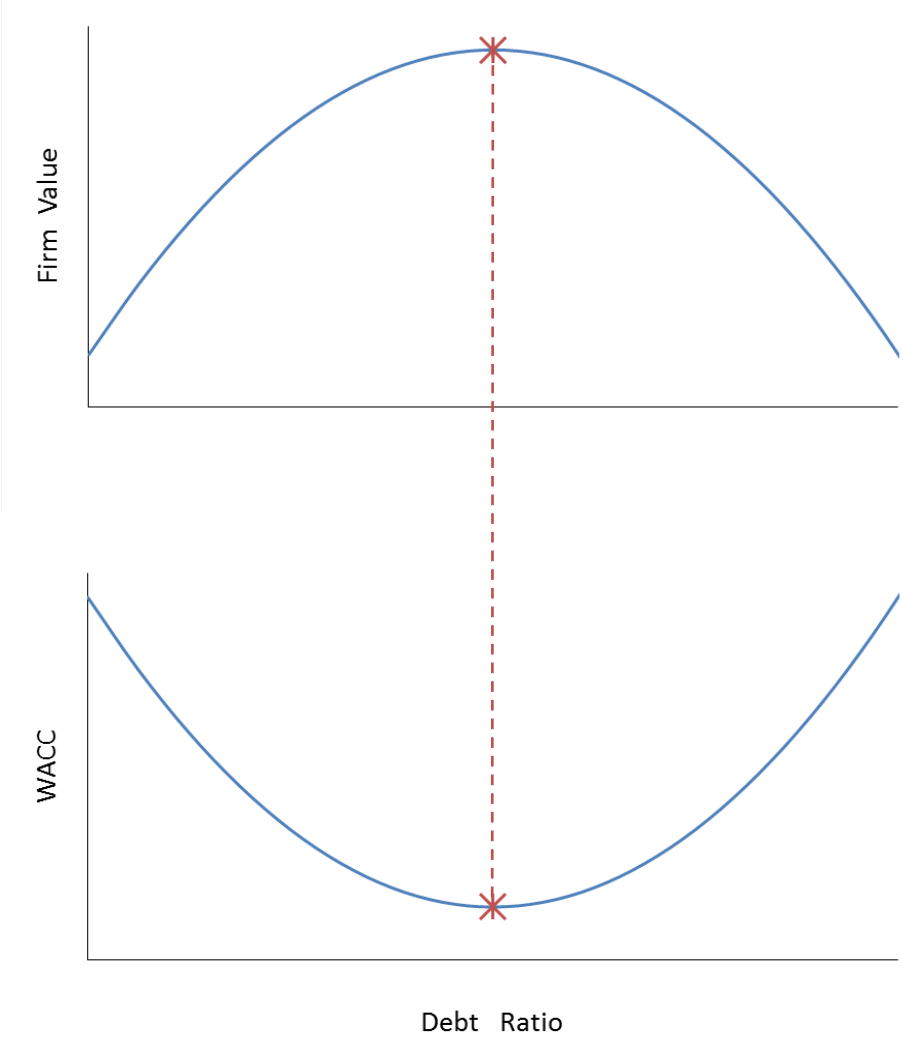
(3) Capital Structure

The term "cost of capital" is necessarily synonymous with the "weighted average cost of capital," and the terms are used interchangeably throughout this testimony.

Q. Is it true that, by increasing debt, competitive firms can add value and reduce their WACC?

A. Yes, it is. A competitive firm can add value by increasing debt. After a certain point, however, the marginal cost of additional debt outweighs its marginal benefit. This is because the more debt the firm uses, the higher interest expense it must pay, which causes the likelihood of loss to increase. This also increases the risk of non-recovery for both bondholders and shareholders, causing both groups of investors to demand a greater return on their investment. Thus, if debt financing is too high, the firm's WACC will increase instead of decrease. The following Figure illustrates these concepts.

Figure 11:
Optimal Debt Ratio



As shown in this figure, a competitive firm's value is maximized when the WACC is minimized. In both graphs, the debt ratio is shown on the x-axis. By increasing its debt ratio, a competitive firm can minimize its WACC and maximize its value. At a certain point, however, the benefits of increasing debt do not outweigh the costs.

Q. Does the rate base rate of return model effectively incentivize utilities to operate at the optimal capital structure?

A. No. While it is true that competitive firms maximize their value by minimizing their WACC, this is not the case for regulated utilities. Under the rate base rate of return model, a higher WACC results in higher rates, all else held constant. The basic revenue requirement equation is as follows:

Equation 4:
Revenue Requirement for Regulated Utilities

$$RR = O + d + T + \boldsymbol{r}(A - D)$$

where:

RR	=	*revenue requirement*
O	=	*operating expenses*
d	=	*depreciation expense*
T	=	*corporate tax*
r	=	***weighted average cost of capital (WACC)***
A	=	*plant investments*
D	=	*accumulated depreciation*

As shown in this equation, utilities can increase their revenue requirement by *increasing* their WACC, not by minimizing it. Thus, because there is no incentive for a regulated utility to minimize its WACC, a Commission standing in the place of competition must ensure that the regulated utility is operating at the lowest reasonable WACC. Left unrestrained, utilities will increase their equity and decrease their debt to unreasonably increase their profits that flow through to shareholders.

Q. Can utilities generally afford to have higher debt levels than other industries?

A. Yes. Because regulated utilities have large amounts of fixed assets, stable earnings, and low risk relative to other industries, they can afford to have relatively higher debt ratios (or "leverage"). As aptly stated by Dr. Damodaran:

> Since financial leverage multiplies the underlying business risk, it stands to reason that firms that have high business risk should be reluctant to take on financial leverage. It also stands to reason that firms that operate in stable businesses should be much more willing to take on financial leverage. *Utilities*, for instance, have historically had high debt ratios but have not had high betas, mostly because their underlying businesses have been stable and fairly predictable.[71]

Note that Dr. Damodaran explicitly contrasts utilities with firms that have high underlying business risk. Because utilities have low levels of risk and operate a stable business, they should generally operate with relatively high levels of debt to achieve their optimal capital structure.

A. Proxy and Industry Debt Ratios

Q. Please describe the debt ratios of the proxy group.

A. According to Value Line, the average capital structure mix for the proxy group consists of 58% debt and 42% equity.[72] This debt ratio is notably higher than PPL's proposed capital structure consisting of only 44% debt. More importantly, this means that PPL has a lower level of financial risk relative to the proxy group – a discrepancy that can be mathematically accounted for in terms of cost of equity estimation through the Hamada Model, which is discussed in more detail below.

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[71] *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*, p. 196 (emphasis added).

[72] Exhibit DJG-13.

Q. Please describe the debt ratios recently observed in competitive U.S. industries.

A. There are more than 2,000 firms in U.S. industries with higher debt ratios of at least 50%, and with an average debt ratio of about 63%.[73] The following figure shows a sample of these industries with debt ratios higher than 56%.

[73] *See* Exhibit DJG-14.

Figure 12:
Industry Debt Ratio Comparison

Industry	# Firms	Debt Ratio
Financial Svcs. (Non-bank & Insurance)	166	92%
Hotel/Gaming	65	86%
Brokerage & Investment Banking	30	80%
Retail (Automotive)	29	80%
Hospitals/Healthcare Facilities	33	76%
Air Transport	24	76%
Bank (Money Center)	15	71%
Rubber& Tires	3	67%
Recreation	50	66%
Food Wholesalers	14	66%
Transportation	21	66%
Computers/Peripherals	35	65%
Cable TV	9	65%
Advertising	54	64%
Retail (Grocery and Food)	17	64%
Retail (Special Lines)	98	64%
Telecom (Wireless)	11	63%
Power	48	62%
R.E.I.T.	192	62%
Oil/Gas Distribution	24	62%
Transportation (Railroads)	4	62%
Telecom. Services	32	62%
Chemical (Diversified)	4	61%
Auto & Truck	34	61%
Aerospace/Defense	67	60%
Broadcasting	22	60%
Packaging & Container	22	60%
Apparel	37	59%
Beverage (Soft)	29	59%
Utility (General)	14	59%
Retail (Distributors)	66	58%
Farming/Agriculture	35	57%
Green & Renewable Energy	18	57%
Information Services	16	57%
Total / Average	**1,338**	**66%**

Many of the industries shown here, like public utilities, are generally well-established industries with large amounts of capital assets. The shareholders of these industries generally prefer these higher debt ratios in order to maximize their profits. There are several notable industries that are relatively comparable to public utilities. For example, the Cable TV, Telecom, Power, and Telecom industries all have an average debt ratios of at least 60%.

Q. Are you basing your capital structure recommendation on any industry or company outside of the proxy group?

A. No. I am basing my capital structure recommendation primarily on the proxy group average capital structure. I present the capital structures observed in other competitive industries to show it is not uncommon for firms to operate with relatively higher amounts of leverage.

B. The Hamada Model: Capital Structure's Effect on ROE

Q. Have you considered the impact that your capital structure recommendation could have on the company's indicated cost of equity?

A. Yes. I assessed the impact of my capital structure proposal on the Company's cost of equity estimate by using the Hamada model.

Q. What is the premise of the Hamada model?

A. The Hamada formula can be used to analyze changes in a firm's cost of capital as it adds or reduces financial leverage, or debt, in its capital structure by starting with an "unlevered" beta and then "relevering" the beta at different debt ratios. As leverage increases, equity investors bear increasing amounts of risk, leading to higher betas. Before the effects of financial leverage can be accounted for, however, the effects of leverage must first be

removed, which is accomplished through the Hamada formula. The Hamada formula for unlevering beta is stated as follows:[74]

Equation 5:
Hamada Formula

$$\beta_U = \frac{\beta_L}{\left[1 + (1 - T_c)\left(\frac{D}{E}\right)\right]}$$

where: β_U = *unlevered beta (or "asset" beta)*
β_L = *average levered beta of proxy group*
T_C = *corporate tax rate*
D = *book value of debt*
E = *book value of equity*

Using this equation, the beta for the firm can be unlevered, and then "relevered" based on various debt ratios (by rearranging this equation to solve for β_L).

Q. Please summarize the results of the Hamada formula based on the average capital structure of the proxy group.

A. The average capital structure of the proxy group consists of 58% debt and 42% equity. Because PPL's debt ratio is notably lower than that of the proxy group, when PPL is "relevered" to match the proxy group, it results in a lower ROE than if PPL had been operating with a capital structure equal to that of the proxy group. This makes sense because PPL has less financial risk relative to the proxy group due to the lower amount of debt in its capital structure. The results of my Hamada model are presented in the following figure.

[74] Damodaran *supra* n. 22 at 197. This formula was originally developed by Hamada in 1972.

Figure 13:
Hamada Model ROE

Unlevering Beta	
Proxy Debt Ratio	58%
Proxy Equity Ratio	42%
Proxy Debt / Equity Ratio	1.4
Tax Rate	21%
Equity Risk Premium	4.9%
Risk-free Rate	4.7%
Proxy Group Beta	0.76
Unlevered Beta	0.36

Relevered Betas and Cost of Equity Estimates

Debt Ratio	D/E Ratio	Levered Beta	Cost of Equity
0%	0.0	0.36	6.5%
20%	0.3	0.43	6.8%
25%	0.3	0.46	7.0%
30%	0.4	0.48	7.1%
44%	0.8	0.58	7.6%
58%	1.4	0.76	8.4%
60%	1.5	0.79	8.6%

According to the results of the Hamada model, if the Commission were to adopt the Company's proposed capital structure consisting of only 44% debt, then its indicated cost of equity estimate (under the CAPM) would be only 7.6%.[75]

[75] *See* Exhibit DJG-15.

C. Capital Structure and Credit Ratings

Q. Please summarize the issues raised in the direct testimony of Ms. Burgos that you will address.

A. In her direct testimony, Ms. Burgos suggests that approval of the Company's proposed ROE and capital structure is necessary in order for PPL to maintain its credit rating, and to "access capital at lower costs."[76] Ms. Burgos ultimate concludes that the rate of return proposed by Ms. Nelson is reasonable.[77]

Q. Do you agree with the assertions made by Ms. Burgos regarding these issues?

A. No. Ms. Burgos's testimony regarding the Company's credit ratings and its relation to the authorized ROE and capital structure is misleading. Effectively, Ms. Burgos is suggesting that if the Commission does not approve PPL's requested ROE and capital structure, it could lead to lower credit ratings, which could increase the cost of debt. however, there are multiple problems with this narrative. First, it should be clear that any adjustment made to the Company's capital structure in this case is for ratemaking purposes, which means the capital structure that is used to calculate a fair rate of return to apply to the Company's rate base. The Company's actual capital structure is within discretion of Company management.

Second, Ms. Burgos's testimony regarding the Company's credit metrics effectively suggests that there is a direct link between the Commission's authorized return for the Company in this case and the PPL's credit metrics. In other words, she effectively

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[76] Direct Testimony of Julissa Burgos, p. 7, line 6.

[77] *Id*. at lines 15-18.

removes the responsibility of Company management to maintain a good credit rating. Every cash expense made by the Company, including those not necessary to provide service, effect the financial metrics used to determine credit ratings. It is ultimately the responsibility of PPL's management to operate the Company in an efficient, prudent, and economical manner such that good credit metrics can be maintained. If the Commission sets a fair ROE in this case that is reflective of the Company's market-based cost of equity, this will give the Company a fair opportunity to earn a fair return for investors and maintain a strong credit rating.

Third, for Ms. Burgos to suggest that the Company's proposed rate of return will allow the Company to "access capital at lower costs" is highly misleading. I am not aware of any U.S. utility that has ever been unable to "access capital." Moreover, the "lower cost" Ms. Burgos is referring to is the cost of debt, not the weighted average cost of capital, which is the primary cost that matters. In other words, even if the Commission authorized a lower ROE and/or higher ratemaking debt ratio for PPL, and it resulted in a one-notch credit rating downgrade (again this is largely a function of management), the marginal impact it would have on the embedded cost of debt would be minimal compared to the overall savings customers would receive from having a lower ROE and overall rate of return. In other words, customers would gladly pay a slightly higher cost of debt to achieve lower overall capital costs.

In conclusion, the Commission should authorize a fair ROE and ratemaking capital structure for PPL. Doing so will allow the Company to maintain strong credit ratings, and more importantly, it will result in lower overall capital costs. Unlike regulated utilities, non-regulated companies have a natural incentive to minimize capital costs. A regulatory

commission standing in the place of competition should set the ROE and capital structure such that it results in the lowest reasonable weighted average cost of capital.

IX. RATE OF RETURN CONCLUSION

Q. Please summarize your analyses and conclusions regarding PPL's cost of equity.

A. A utility's awarded ROE should be based on its cost of equity, which can be estimated using various financial models. In estimating PPL's cost of equity, I performed a cost of equity analysis on a proxy group of utility companies using the two most widely used and widely-accepted financial models for calculating cost of equity in utility rate proceedings: the CAPM and DCF Model. I conducted two variations of both the CAPM and DCF Model. The results are shown in the figure below.

Figure 14:
Cost of Equity Model Summary

Model	Cost of Equity
CAPM (at Proxy Debt Ratio)	8.4%
Hamada CAPM (at Company-Proposed Debt Ratio)	7.6%
DCF Model (Analyst Growth)	8.7%
DCF Model (Sustainable Growth)	7.3%
Model Average	**8.0%**
Recommended ROE	**8.4%**

Q. Please summarize your recommendation to the Commission regarding PPL's authorized rate of return.

A. I am recommending an authorized ROE of 8.4% for PPL. I also recommend the Commission impute a capital structure for PPL for ratemaking purposes consisting of 58% debt and 42% equity.

PART TWO: DEPRECIATION

X. DEPRECIATION STANDARDS AND SYSTEMS

Q. Please discuss the standard by which regulated utilities are allowed to recover depreciation expense.

A. In *Lindheimer v. Illinois Bell Telephone Co.*, the U.S. Supreme Court stated "depreciation is the loss, not restored by current maintenance, which is due to all the factors causing the ultimate retirement of the property. These factors embrace wear and tear, decay, inadequacy, and obsolescence."[78] The *Lindheimer* Court also recognized that the original cost of plant assets, rather than present value or some other measure, is the proper basis for calculating depreciation expense.[79] Moreover, the *Lindheimer* Court found:

> [T]he company has the burden of making a convincing showing that the amounts it has charged to operating expenses for depreciation have not been excessive. That burden is not sustained by proof that its general accounting system has been correct. The calculations are mathematical, but the predictions underlying them are essentially matters of opinion.[80]

Thus, the Commission must ultimately determine if PPL has met its burden of proof by making a convincing showing that its proposed depreciation rates are not excessive.

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[78] *Lindheimer v. Illinois Bell Tel. Co.*, 292 U.S. 151, 167 (1934).

[79] *Id*. (Referring to the straight-line method, the *Lindheimer* Court stated that "[a]ccording to the principle of this accounting practice, the loss is computed upon the actual cost of the property as entered upon the books, less the expected salvage, and the amount charged each year is one year's pro rata share of the total amount."). The original cost standard was reaffirmed by the Court in *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 606 (1944). The *Hope* Court stated: "Moreover, this Court recognized in [*Lindheimer*], supra, the propriety of basing annual depreciation on cost. By such a procedure the utility is made whole and the integrity of its investment maintained. No more is required."

[80] *Id*. at 169.

Q. Please discuss the definition and general purpose of a depreciation system, as well as the specific depreciation system you employed for this project.

A. The legal standards set forth above do not mandate a specific procedure for conducting depreciation analysis. These standards, however, direct that analysts use a system for estimating depreciation rates that will result in the "systematic and rational" allocation of capital recovery for the utility. Over the years, analysts have developed "depreciation systems" designed to analyze grouped property in accordance with this standard. A depreciation system may be defined by several primary parameters, including: 1) a method of allocation; 2) a procedure for applying the method of allocation; 3) a technique of applying the depreciation rate; and 4) a model for analyzing the characteristics of vintage property groups.[81] In this case, I used the straight-line method, the average life group procedure, the remaining life technique, and the broad group model.[82]

Q. Did both Mr. Spanos and you use the same depreciation system?

A. Yes. Pertinently, Mr. Spanos and I both used the average life group ("ALG") method. This method is the most commonly used around the country based on my experience. Mr. Spanos and I have both used this method in many other jurisdictions. The method itself promotes fair and reasonable depreciation rates. Since we both used the same depreciation system, the difference in our proposed deprecation rates is due to the difference in our service life estimates for several of the Company's accounts.

[81] *See* Wolf & W. Chester Fitch, Depreciation Systems 70, 140 (Iowa State University Press 1994).
[82] *See* Appendix C for further discussion.

XI. SERVICE LIFE ANALYSIS

Q. Describe the methodology used to estimate the service lives of grouped depreciable assets.

A. The process used to study industrial property retirement is rooted in the actuarial process used to study human mortality. Just as actuarial analysts study historical human mortality data to predict how long a group of people will live, depreciation analysts study historical plant data to estimate the average lives of property groups. The most common actuarial method used by depreciation analysts is called the "retirement rate method." In the retirement rate method, original property data, including additions, retirements, transfers, and other transactions, are organized by vintage and transaction year.[83] The retirement rate method is ultimately used to develop an "observed life table," ("OLT") which shows the percentage of property surviving at each age interval. This pattern of property retirement is described as a "survivor curve." The survivor curve derived from the observed life table, however, must be fitted and smoothed with a complete curve in order to determine the ultimate average life of the group.[84] The most widely used survivor curves for this curve fitting process were developed at Iowa State University in the early 1900s and are commonly known as the "Iowa curves."[85] A more detailed explanation of how the Iowa curves are used in the actuarial analysis of depreciable property is set forth in Appendix C.

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[83] The "vintage" year refers to the year that a group of property was placed in service (aka "placement" year). The "transaction" year refers to the accounting year in which a property transaction occurred, such as an addition, retirement, or transfer (aka "experience" year).

[84] *See* Appendix C for a more detailed discussion of the actuarial analysis used to determine the average lives of grouped industrial property.

[85] *See* Appendix D for a more detailed discussion of the Iowa curves.

Q. Describe how you analyzed PPL's historical retirement data in order to determine the most reasonable Iowa curve to apply to each account.

A. The Company's aged property data is used to create OLTs for each account. The data points on the OLT can be plotted to form a curve (the "OLT curve"). The OLT curve is not a theoretical curve; rather, it is actual observed data from the Company's records that indicate the rate of retirement for each property group. An OLT curve by itself, however, is rarely a smooth curve, and is often not a "complete" curve (i.e., it does not end at zero percent surviving). In order to calculate average life (the area under a curve), a complete survivor curve is required. The Iowa curves are empirically derived curves based on the extensive studies of the actual mortality patterns of many different types of industrial property. The curve-fitting process involves selecting the best Iowa curve to fit the OLT curve. This can be accomplished through a combination of visual and mathematical curve-fitting techniques, as well as professional judgment.

Q. Is mathematical fitting an important part of the curve-fitting process?

A. Yes. Mathematical curve-fitting promotes objective, unbiased results. While mathematical curve-fitting is important, it may not always yield the optimum result. Simply determining which Iowa curve best fits an OLT curve ignores professional judgment that may be needed for specific situations. For example, if there is insufficient historical data in a particular account and the OLT curve derived from that data is relatively short and flat, the mathematically "best" curve may be one with a very long average life. However, when there is sufficient data available, mathematical curve fitting can be used as part of an objective service life analysis.

Q. Should every portion of the OLT curve be given equal weight?

A. Not necessarily. Many analysts have observed that the points towards the end of OLT curves may often have less analytical value than other portions of the curve. Indeed, "[p]oints at the end of the curve are often based on fewer exposures and may be given less weight than points based on larger samples. The weight placed on those points will depend on the size of the exposures."[86] In accordance with this standard, an analyst may decide to truncate the tail end of the OLT curve at a certain percent of initial exposures, such as one percent. Using this approach puts greater emphasis on the most valuable portions of the curve. For my analysis in this case, I not only considered the entirety of the OLT curve, but also conducted further analyses that involved fitting Iowa curves to the most significant part of the OLT curve for certain accounts.

Q. Are you recommending service life adjustments in this case based on the following analyses?

A. Yes. I am recommending service life adjustments to five of PPL's accounts, as summarized in the following figure.

[86] Wolf & W. Chester Fitch, Depreciation Systems 46 (Iowa State University Press 1994).

Figure 15:
Service Life Comparison

Account No.	Description	PPL Curve	OCA Curve
	Transmission Plant		
356.00	OH CONDUCTORS AND DEVICES	R2.5 - 65	R2 - 73
	Distribution Plant		
364.40	POLES, TOWERS AND FIXTURES - POLES	R0.5 - 55	R0.5 - 59
366.00	UNDERGROUND CONDUIT	R3 - 70	R2.5 - 80
367.00	UG CONDUCTORS AND DEVICES	R2.5 - 56	R2 - 62
369.00	SERVICES	R2 - 60	R1.5 - 68

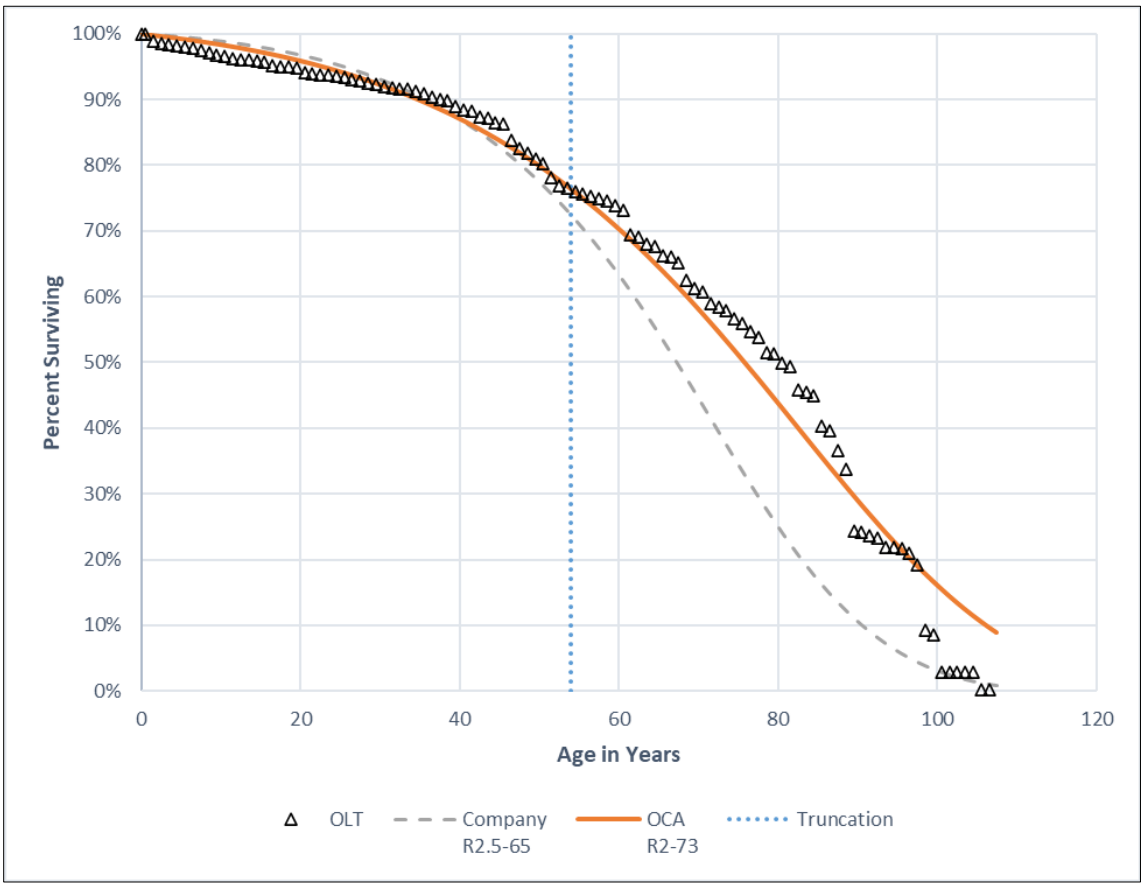
These accounts are discussed in more detail below.

A. Account 356.00 – Overhead Conductors and Devices

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. The OLT curve for this account is shown in the graph below. The graph also shows the Iowa curves that Mr. Spanos and I selected to estimate the average life for this account. The average life is determined by calculating the area under the Iowa curves. Thus, a longer curve will produce a longer average life, and it will also result in a lower depreciation rate. For this account, Mr. Spanos selected the R2.5-65 Iowa curve, and I selected the R2-73 Iowa curve. The average lives resulting from each curve are indicated by the numbers after the dashes (65 and 73 years, respectively). Both Iowa curves are shown with the OLT curve in the following graph.

Figure 16:
Account 356.00 – Overhead Conductors and Devices



In this graph, the black triangles represent the historical retirement rate for the assets in this account. As shown in this graph, both Iowa curves provide relatively close fits to the observed data through approximately 50 years. After that point, the Iowa curve selected by Mr. Spanos is notably shorter than the retirement pattern projected in the OLT curve. The vertical dotted line represents a potential truncation point discussed above, which is based on a benchmark that considers data points on the OLT curve associated with dollars exposed to retirement that are less than one percent of the total dollars exposed at age zero in the account. The benchmark considers these data points to be statistically less relevant. However, since the pattern and trajectory of the OLT curve for this account remains

consistent through the potential truncation line, it indicates that eliminating the remaining data at this point may not be as necessary as it is in some cases. Regardless, the R2-73 curve I selected results in a closer fit to the OLT curve, whether the truncated or entire OLT curve is measured. These results can be confirmed mathematically, as further discussed below.

Q. Does the Iowa curve you selected provide a better mathematical fit to the truncated OLT curve for this account?

A. Yes. Regardless of whether the entire or truncated OLT curve is measured, the Iowa curve I selected results in the closer fit. While visual curve fitting techniques help identify the most statistically relevant portions of the OLT curve for this account, mathematical curve fitting techniques can also aid in determining which of the two Iowa curves provides the better fit. Mathematical curve fitting essentially involves measuring the distance between the OLT curve and the selected Iowa curve. The best mathematically-fitted curve is the one that minimizes the distance between the OLT curve and the Iowa curve, thus providing the closest fit. The distance between the curves is calculated using the "sum-of-squared differences" ("SSD") technique. For this account, the SSD between the truncated OLT curve and the Company's curve is 0.0226, and the SSD between the truncated OLT curve and the R2-73 Iowa curve I selected is only 0.0095.[87] Thus, the R2-73 curve results in a closer mathematical fit. For this reason, along with the fact that the Company presented no convincing evidence beyond the statistical analysis to support its service life proposals, I believe the Commission should apply an even greater weight to the statistical analysis

[87] Exhibit DJG-24.

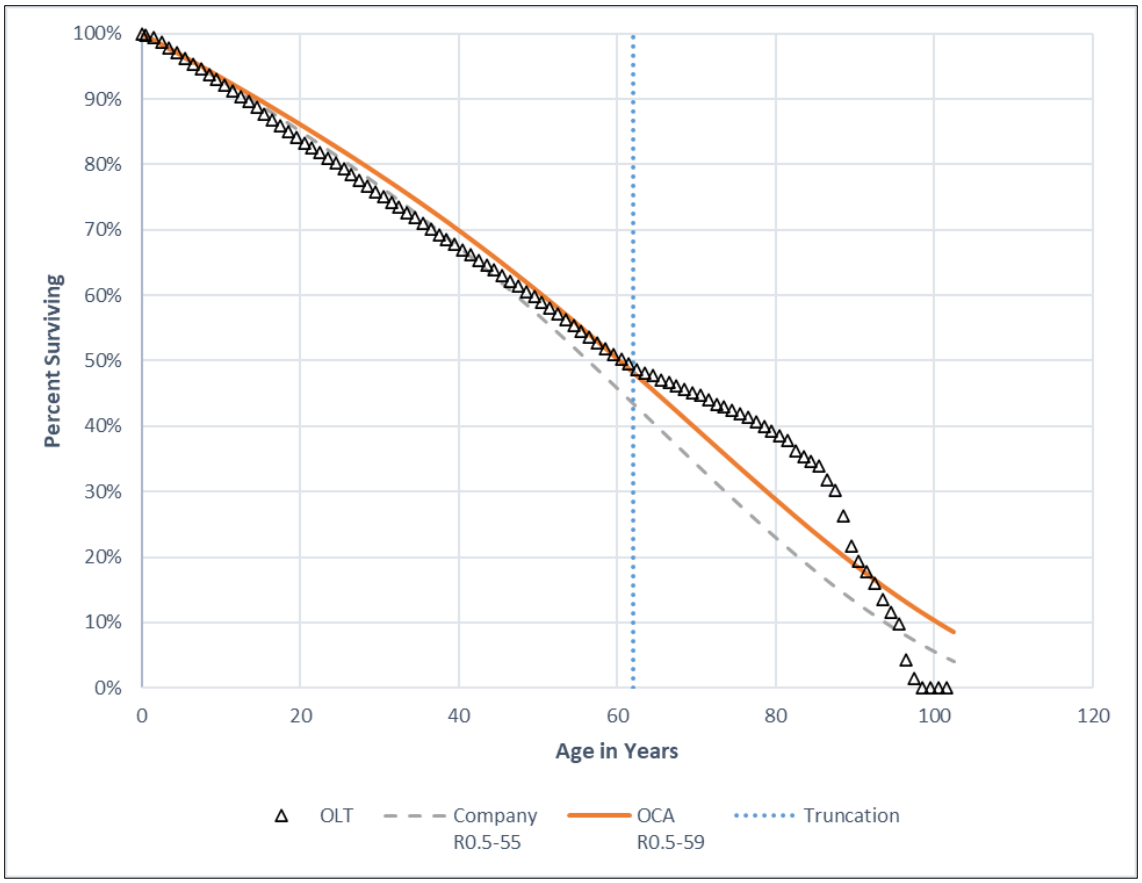
when determining the fairest and most reasonable service life proposals for this account. Based on the statistical analysis, the Iowa curve I propose for this account results in a more reasonable and accurate depreciation rate.

B. Account 364.40 – Poles, Towers, and Fixtures – Poles

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Mr. Spanos selected the R0.5-55 curve, and I selected the R0.5-59 curve. Both of these Iowa curves and the OLT curve are shown in the graph below.

Figure 17:
Account 364.40 – Poles, Towers, and Fixtures – Poles



As shown in this graph, the retirement rate in the OLT curve for this account is almost linear until age 60. The OLT curve for this account also shows why a truncation benchmark can be a useful tool in disregarding less relevant data. After the vertical truncation line, the data in the OLT curve clearly becomes more erratic. While both Iowa curves are relatively close, it is arguably better to select the one that results in the closer mathematical fit since the Company did not provide evidence beyond the statistical data to support its proposed service life for this account. The results can be confirmed mathematically.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. Regardless of whether the entire OLT curve or truncated OLT curve is measured, the R0.5-59 curve I selected results in the closer fit. Specifically, the SSD between the Company's curve and the truncated OLT curve is 0.0233, and the SSD between the R0.5-59 curve I selected and the truncated OLT curve is 0.0230, which means it results in a closer fit.[88]

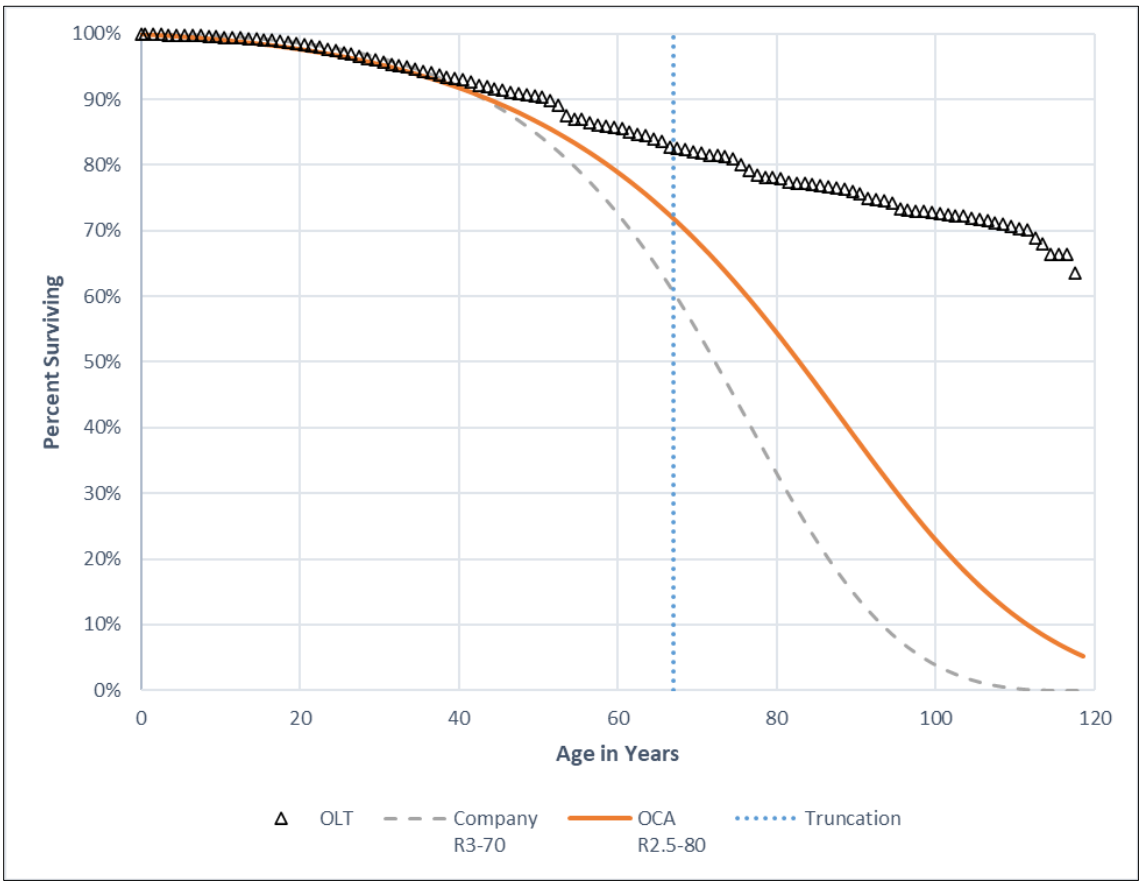
C. Account 366.00 – Underground Conduit

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Mr. Spanos selected the R3-70 curve, and I selected the R2.5-80 curve. Both of these Iowa curves and the OLT curve are shown in the graph below.

[88] Exhibit DJG-25.

Figure 18:
Account 366.00 – Underground Conduit



As shown in this graph, both Iowa curves effectively ignore the data that would be truncated based on the truncation line position in this graph. In that regard, attempting to fit this OLT curve with the closest fitting Iowa curve would run the risk of a service life estimate that is unreasonably long based on typically industry ranges for underground conduit. Nonetheless, the retirement data provided by the Company are more supportive of a longer service life than the one proposed by Mr. Spanos. The flatter trajectory and the longer average life of the R2.5-80 curve clearly results in a closer fit, yet it is also conservative selection given the life otherwise indicated by the retirement data.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. Regardless of whether the entire OLT curve or truncated OLT curve is measured, the R3-70 curve I selected results in the closer fit. The SSD between the Company's curve and the truncated OLT curve is 0.3045, and the SSD between the R2,5-80 curve I selected and the truncated OLT curve is 0.0874, which means it results in a closer fit.[89]

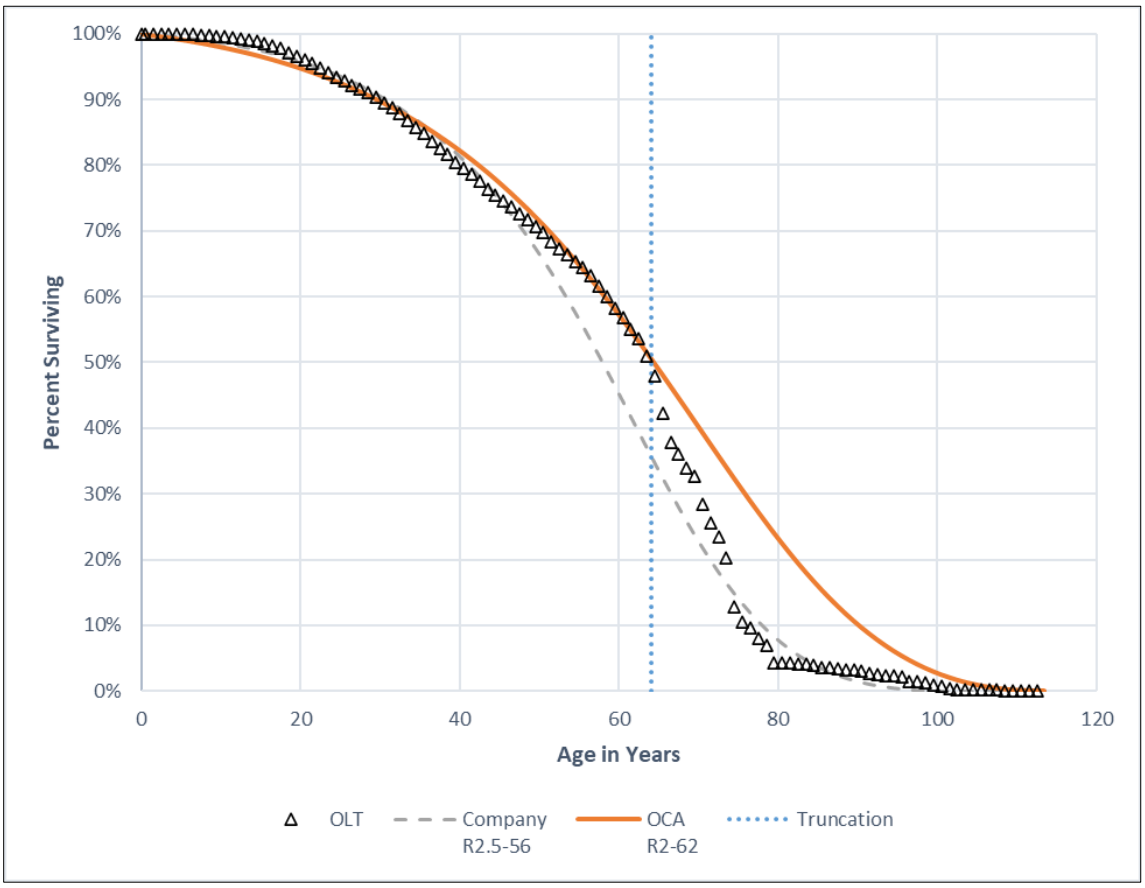
D. Account 367.00 – Underground Conductors and Devices

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Mr. Spanos selected the R2.5-56 curve, and I selected the R2-62 curve. Both of these Iowa curves and the OLT curve are shown in the graph below.

[89] Exhibit DJG-26.

Figure 19:
Account 367.00 – Underground Conductors and Devices



Both of the selected Iowa curves for this account are relatively similar, however, the R2.5-56 curve selected by Mr. Spanos arguably ignores a notable portion of relevant retirement data from ages 50 -60. As a result, the service life he proposes for this account is underestimated in my opinion. The results can be confirmed mathematically.

Q. Does the Iowa curve you selected provide a better mathematical fit to the truncated OLT curve for this account?

A. Yes, when the truncated OLT curve is measured. As seen in the graph, there are a few irrelevant data points towards the tail end of the OLT curve to which the Iowa curve selected by Mr. Spanos results in a close fit, which skews the mathematical results when

measuring the entire OLT curve. The SSD between the Company's curve and the truncated OLT curve is 0.1531, and the SSD between the R2-62 curve I selected and the truncated OLT curve is 0.0121, which means it results in a closer fit.[90]

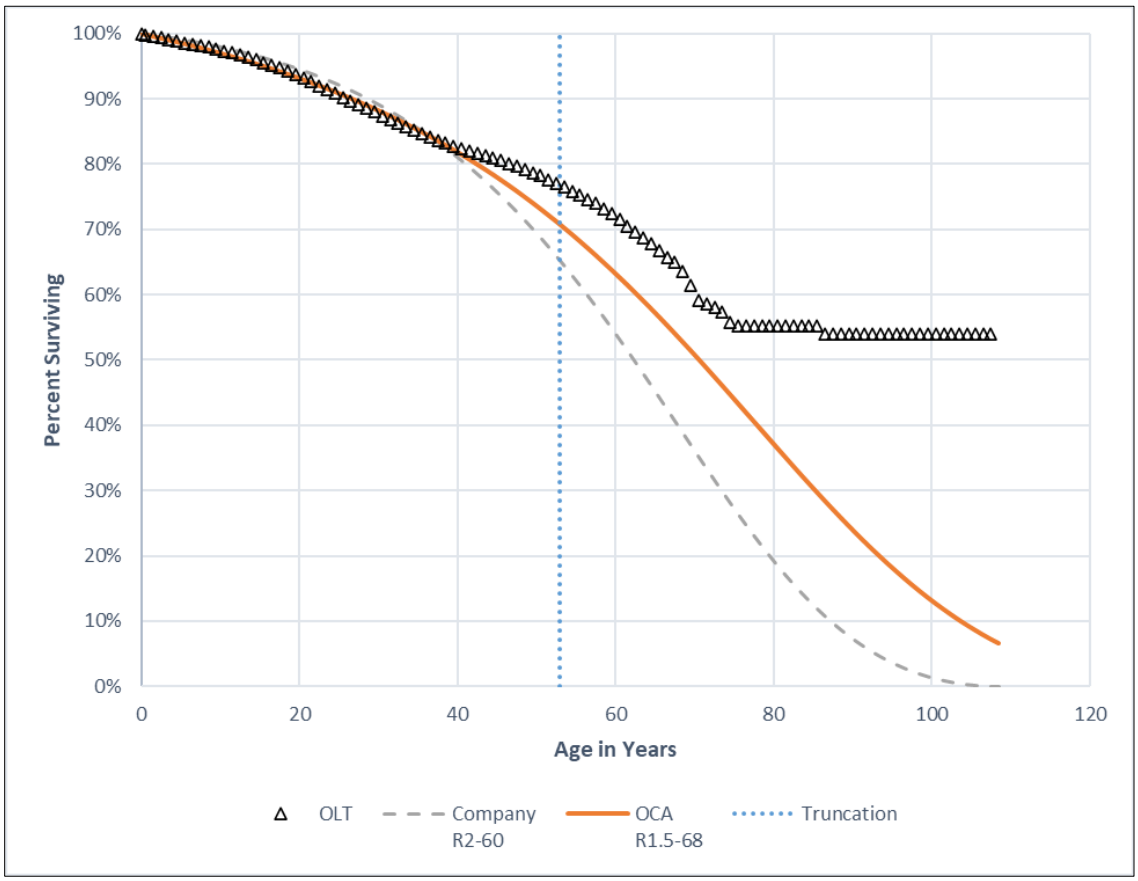
E. Account 369.00 – Services

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Mr. Spanos selected the R2-60 curve, and I selected the R1.5-68 curve. Both of these Iowa curves and the OLT curve are shown in the graph below.

[90] Exhibit DJG-27.

Figure 20:
Account 369.00 – Services



As with Account 369 discussed above, the Iowa curve selected by Mr. Spanos effectively ignores too much of the retirement data, even when the truncation benchmark is considered. As a result, the service life he proposes for this account is unreasonably short. The flatter trajectory and longer average life of the R1.5-68 curve clearly results in a more accurate fit to the OLT curve, while still being conservative and reasonable.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. Regardless of whether the entire OLT curve or truncated OLT curve is measured, the R1.5-68 curve I selected results in the closer fit. The SSD between the Company's curve

and the truncated OLT curve is 0.0664, and the SSD between the R1.5-68 curve I selected and the truncated OLT curve is 0.0184, which means it results in a closer fit.[91]

Q. What is your recommendation to the Commission regarding the Company's depreciation rates.

A. Both Mr. Spanos and I proposed the ALG method for calculating depreciation rates in this case. This method will promote fair and reasonable depreciation rates. However, for several of the Company's accounts, Mr. Spanos estimates service lives that are shorter than what the retirement data and evidence provided by the Company indicate. Accordingly, the Commission should authorize the service lives and depreciation rates I proposes for these accounts, which are more supported by the evidence, and will result in fairer and more reasonable depreciation rates. Thus, I recommend the Commission adopt my proposed depreciation rates for the accounts in dispute, which are summarized in Exhibit DJG-29.

Q. Does this conclude your testimony?

A. Yes.

[91] Exhibit DJG-28.

APPENDIX A:

DISCOUNTED CASH FLOW MODEL THEORY

The Discounted Cash Flow ("DCF") Model is based on a fundamental financial model called the "dividend discount model," which maintains that the value of a security is equal to the present value of the future cash flows it generates. Cash flows from common stock are paid to investors in the form of dividends. There are several variations of the DCF Model. In its most general form, the DCF Model is expressed as follows:[1]

Equation 1:
General Discounted Cash Flow Model

$$P_0 = \frac{D_1}{(1+k)} + \frac{D_2}{(1+k)^2} + \cdots + \frac{D_n}{(1+k)^n}$$

where: P_0 = *current stock price*
$D_1 \ldots D_n$ = *expected future dividends*
k = *discount rate / required return*

The General DCF Model would require an estimation of an infinite stream of dividends. Since this would be impractical, analysts use more feasible variations of the General DCF Model, which are discussed further below.

The DCF Models rely on the following four assumptions:

1. Investors evaluate common stocks in the classical valuation framework; that is, they trade securities rationally at prices reflecting their perceptions of value;
2. Investors discount the expected cash flows at the same rate (K) in every future period;

[1] *See* Zvi Bodie, Alex Kane & Alan J. Marcus, *Essentials of Investments* 410 (9th ed., McGraw-Hill/Irwin 2013).

3. The K obtained from the DCF equation corresponds to that specific stream of future cash flows alone; and

4. Dividends, rather than earnings, constitute the source of value.

The General DCF can be rearranged to make it more practical for estimating the cost of equity. Regulators typically rely on some variation of the Constant Growth DCF Model, which is expressed as follows:

Equation 2:
Constant Growth Discounted Cash Flow Model

$$K = \frac{D_1}{P_0} + g$$

where: K = *discount rate / required return on equity*
D_1 = *expected dividend per share one year from now*
P_0 = *current stock price*
g = *expected growth rate of future dividends*

Unlike the General DCF Model, the Constant Growth DCF Model solves directly for the required return (K). In addition, by assuming that dividends grow at a constant rate, the dividend stream from the General DCF Model may be essentially substituted with a term representing the expected constant growth rate of future dividends (g). The Constant Growth DCF Model may be considered in two parts. The first part is the dividend yield (D_1/P_0), and the second part is the growth rate (g). In other words, the required return in the DCF Model is equivalent to the dividend yield plus the growth rate.

In addition to the four assumptions listed above, the Constant Growth DCF Model relies on four additional assumptions as follows:[2]

[2] *Id.* at 254-56.

1. The discount rate (K) must exceed the growth rate (g);
2. The dividend growth rate (g) is constant in every year to infinity;
3. Investors require the same return (K) in every year; and
4. There is no external financing; that is, growth is provided only by the retention of earnings.

Because the growth rate in this model is assumed to be constant, it is important not to use growth rates that are unreasonably high. In fact, the constant growth rate estimate for a regulated utility with a defined service territory should not exceed the growth rate for the economy in which it operates.

APPENDIX B:

CAPITAL ASSET PRICING MODEL THEORY

The Capital Asset Pricing Model ("CAPM") is a market-based model founded on the principle that investors demand higher returns for incurring additional risk.[3] The CAPM estimates this required return. The CAPM relies on the following assumptions:

1. Investors are rational, risk-adverse, and strive to maximize profit and terminal wealth;
2. Investors make choices based on risk and return. Return is measured by the mean returns expected from a portfolio of assets; risk is measured by the variance of these portfolio returns;
3. Investors have homogenous expectations of risk and return;
4. Investors have identical time horizons;
5. Information is freely and simultaneously available to investors.
6. There is a risk-free asset, and investors can borrow and lend unlimited amounts at the risk-free rate;
7. There are no taxes, transaction costs, restrictions on selling short, or other market imperfections; and,
8. Total asset quality is fixed, and all assets are marketable and divisible.[4]

[3] William F. Sharpe, *A Simplified Model for Portfolio Analysis* 277-93 (Management Science IX 1963); *see also* John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do* 208 (3rd ed., South Western Cengage Learning 2010).

[4] *Id*.

While some of these assumptions may appear to be restrictive, they do not outweigh the inherent value of the model. The CAPM has been widely used by firms, analysts, and regulators for decades to estimate the cost of equity capital.

The basic CAPM equation is expressed as follows:

Equation 3:
Capital Asset Pricing Model

$$K = R_F + \beta_i(R_M - R_F)$$

where: K = *required return*
R_F = *risk-free rate*
β = *beta coefficient of asset i*
R_M = *required return on the overall market*

There are essentially three terms within the CAPM equation that are required to calculate the required return (K): (1) the risk-free rate (R_F); (2) the beta coefficient (β); and (3) the equity risk premium ($R_M - R_F$), which is the required return on the overall market less the risk-free rate.

Raw Beta Calculations and Adjustments

A stock's beta equals the covariance of the asset's returns with the returns on a market portfolio, divided by the portfolio's variance, as expressed in the following formula:[5]

Equation 4:
Beta

$$\beta_i = \frac{\sigma_{im}}{\sigma_m^2}$$

where: β_i = *beta of asset i*
σ_{im} = *covariance of asset i returns with market portfolio returns*
σ^2_m = *variance of market portfolio*

[5] John R. Graham, Scott B. Smart & William L. Megginson, *Corporate Finance: Linking Theory to What Companies Do* 180-81 (3rd ed., South Western Cengage Learning 2010).

Betas that are published by various research firms are typically calculated through a regression analysis that considers the movements in price of an individual stock and movements in the price of the overall market portfolio. The betas produced by this regression analysis are considered "raw" betas. There is empirical evidence that raw betas should be adjusted to account for beta's natural tendency to revert to an underlying mean.[6] Some analysts use an adjustment method proposed by Blume, which adjusts raw betas toward the market mean of one.[7] While the Blume adjustment method is popular due to its simplicity, it is arguably arbitrary, and some would say not useful at all. According to Dr. Damodaran: "While we agree with the notion that betas move toward 1.0 over time, the [Blume adjustment] strikes us as arbitrary and not particularly useful."[8] The Blume adjustment method is especially arbitrary when applied to industries with consistently low betas, such as the utility industry. For industries with consistently low betas, it is better to employ an adjustment method that adjusts raw betas toward an industry average, rather than the market average. Vasicek proposed such a method, which is preferable to the Blume adjustment method because it allows raw betas to be adjusted toward an industry average, and also accounts for the statistical accuracy of the raw beta calculation.[9] In other words, "[t]he Vasicek adjustment seeks to overcome one weakness of the Blume model by not applying the same adjustment to every security; rather, a security-specific adjustment is made depending on the

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[6] *See* Michael J. Gombola and Douglas R. Kahl, *Time-Series Processes of Utility Betas: Implications for Forecasting Systematic Risk* 84-92 (Financial Management Autumn 1990).

[7] See Marshall Blume, *On the Assessment of Risk*, Vol. 26, No. 1, The Journal of Finance 1 (1971).

[8] *See* Aswath Damodaran, *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset* 187 (3rd ed., John Wiley & Sons, Inc. 2012).

[9] Oldrich A. Vasicek, *A Note on Using Cross-Sectional Information in Bayesian Estimation of Security Betas* 1233-1239 (Journal of Finance, Vol. 28, No. 5, December 1973).

statistical quality of the regression."[10] The Vasicek beta adjustment equation is expressed as follows:

Equation 5:
Vasicek Beta Adjustment

$$\beta_{i1} = \frac{\sigma^2_{\beta i0}}{\sigma^2_{\beta 0} + \sigma^2_{\beta_{i0}}}\beta_0 + \frac{\sigma^2_{\beta 0}}{\sigma^2_{\beta 0} + \sigma^2_{\beta_{i0}}}\beta_{i0}$$

where: β_{i1} = *Vasicek adjusted beta for security i*
β_{i0} = *historical beta for security i*
β_0 = *beta of industry or proxy group*
$\sigma^2_{\beta 0}$ = *variance of betas in the industry or proxy group*
$\sigma^2_{\beta i0}$ = *square of standard error of the historical beta for security i*

The Vasicek beta adjustment is an improvement on the Blume model because the Vasicek model does not apply the same adjustment to every security. A higher standard error produced by the regression analysis indicates a lower statistical significance of the beta estimate. Thus, a beta with a high standard error should receive a greater adjustment than a beta with a low standard error. As stated in Ibbotson:

[10] 2012 Ibbotson Stocks, Bonds, Bills, and Inflation Valuation Yearbook 77-78 (Morningstar 2012).

> While the Vasicek formula looks intimidating, it is really quite simple. The adjusted beta for a company is a weighted average of the company's historical beta and the beta of the market, industry, or peer group. How much weight is given to the company and historical beta depends on the statistical significance of the company beta statistic. If a company beta has a low standard error, then it will have a higher weighting in the Vasicek formula. If a company beta has a high standard error, then it will have lower weighting in the Vasicek formula. An advantage of this adjustment methodology is that it does not force an adjustment to the market as a whole. Instead, the adjustment can be toward an industry or some other peer group. *This is most useful in looking at companies in industries that on average have high or low betas*.[11]

Thus, the Vasicek adjustment method is statistically more accurate, and is the preferred method to use when analyzing companies in an industry that has inherently low betas, such as the utility industry. The Vasicek method was also confirmed by Gombola, who conducted a study specifically related to utility companies. Gombola concluded that "[t]he strong evidence of auto-regressive tendencies in *utility* betas lends support to the application of adjustment procedures such as the . . . adjustment procedure presented by Vasicek."[12] Gombola also concluded that adjusting raw betas toward the market mean of 1.0 is *too high*, and that "[i]nstead, they should be adjusted toward a value that is less than one."[13] In conducting the Vasicek adjustment on betas in previous

[11] *Id*. at 78 (emphasis added).

[12] Michael J. Gombola and Douglas R. Kahl, *Time-Series Processes of Utility Betas: Implications for Forecasting Systematic Risk* 92 (Financial Management Autumn 1990) (emphasis added).

[13] *Id*. at 91-92.

cases, it reveals that utility betas are even lower than those published by Value Line.[14] Gombola's findings are particular important here, because his study was conducted specifically on utility companies. This evidence indicates that using Value Line's betas in a CAPM cost of equity estimate for a utility company may lead to overestimated results. Regardless, adjusting betas to a level that is *higher* than Value Line's betas is not reasonable, and it would produce CAPM cost of equity results that are too high.

[14] *See e.g.* Responsive Testimony of David J. Garrett, filed March 21, 2016 in Cause No. PUD 201500273 before the Corporation Commission of Oklahoma (the Company's 2015 rate case), at pp. 56 – 59.

APPENDIX C:

THE DEPRECIATION SYSTEM

A depreciation accounting system may be thought of as a dynamic system in which estimates of life and salvage are inputs to the system, and the accumulated depreciation account is a measure of the state of the system at any given time.[15] The primary objective of the depreciation system is the timely recovery of capital. The process for calculating the annual accruals is determined by the factors required to define the system. A depreciation system should be defined by four primary factors: 1) a *method* of allocation; 2) a *procedure* for applying the method of allocation to a group of property; 3) a *technique* for applying the depreciation rate; and 4) a *model* for analyzing the characteristics of vintage groups comprising a continuous property group.[16] The figure below illustrates the basic concept of a depreciation system and includes some of the available parameters.[17]

There are hundreds of potential combinations of methods, procedures, techniques, and models, but in practice, analysts use only a few combinations. Ultimately, the system selected must result in the systematic and rational allocation of capital recovery for the utility. Each of the four primary factors defining the parameters of a depreciation system is discussed further below.

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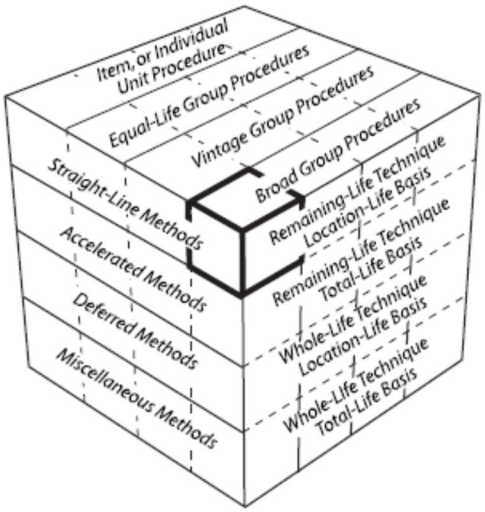
[15] *See* Frank K. Wolf & W. Chester Fitch, *Depreciation Systems* 69-70 (Iowa State University Press 1994).

[16] *Id.* at 70, 139-40.

[17] Edison Electric Institute, *Introduction to Depreciation* (inside cover) (EEI April 2013). Some definitions of the terms shown in this diagram are not consistent among depreciation practitioners and literature due to the fact that depreciation analysis is a relatively small and fragmented field. This diagram simply illustrates the some of the available parameters of a depreciation system.

Figure 1:
The Depreciation System Cube



1. Allocation Methods

The "method" refers to the pattern of depreciation in relation to the accounting periods. The method most commonly used in the regulatory context is the "straight-line method" — a type of age-life method in which the depreciable cost of plant is charged in equal amounts to each accounting period over the service life of plant.[18] Because group depreciation rates and plant balances often change, the amount of the annual accrual rarely remains the same, even when the straight-line method is employed.[19] The basic formula for the straight-line method is as follows:[20]

Equation 6:
Straight-Line Accrual

$$Annual\ Accrual = \frac{Gross\ Plant - Net\ Salavage}{Service\ Life}$$

[18] National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 56 (NARUC 1996).

[19] *Id*.

[20] *Id*.

Gross plant is a known amount from the utility's records, while both net salvage and service life must be estimated in order to calculate the annual accrual. The straight-line method differs from accelerated methods of recovery, such as the "sum-of-the-years-digits" method and the "declining balance" method. Accelerated methods are primarily used for tax purposes and are rarely used in the regulatory context for determining annual accruals.[21] In practice, the annual accrual is expressed as a rate which is applied to the original cost of plant in order to determine the annual accrual in dollars. The formula for determining the straight-line rate is as follows:[22]

Equation 7:
Straight-Line Rate

$$Depreciation\ Rate\ \% = \frac{100 - Net\ Salvage\ \%}{Service\ Life}$$

2. Grouping Procedures

The "procedure" refers to the way the allocation method is applied through subdividing the total property into groups.[23] While single units may be analyzed for depreciation, a group plan of depreciation is particularly adaptable to utility property. Employing a grouping procedure allows for a composite application of depreciation rates to groups of similar property, rather than excessively conducting calculations for each unit. Whereas an individual unit of property has a single life, a group of property displays a dispersion of lives and the life characteristics of the group must be described statistically.[24] When analyzing mass property categories, it is important that

[21] *Id*. at 57.

[22] *Id*. at 56.

[23] Wolf *supra* n. 15, at 74-75.

[24] *Id*. at 74.

each group contains homogenous units of plant that are used in the same general manner throughout the plant and operated under the same general conditions.[25]

The "average life" and "equal life" grouping procedures are the two most common. In the average life procedure, a constant annual accrual rate based on the average life of all property in the group is applied to the surviving property. While property having shorter lives than the group average will not be fully depreciated, and likewise, property having longer lives than the group average will be over-depreciated, the ultimate result is that the group will be fully depreciated by the time of the final retirement.[26] Thus, the average life procedure treats each unit as though its life is equal to the average life of the group. In contrast, the equal life procedure treats each unit in the group as though its life was known.[27] Under the equal life procedure the property is divided into subgroups that each has a common life.[28]

3. Application Techniques

The third factor of a depreciation system is the "technique" for applying the depreciation rate. There are two commonly used techniques: "whole life" and "remaining life." The whole life technique applies the depreciation rate on the estimated average service life of a group, while the remaining life technique seeks to recover undepreciated costs over the remaining life of the plant.[29]

In choosing the application technique, consideration should be given to the proper level of the accumulated depreciation account. Depreciation accrual rates are calculated using estimates of service life and salvage. Periodically these estimates must be revised due to changing

[25] NARUC *supra* n. 18, at 61-62.

[26] *See* Wolf *supr*a n. 15, at 74-75.

[27] *Id*. at 75.

[28] *Id*.

[29] NARUC *supra* n. 18, at 63-64.

conditions, which cause the accumulated depreciation account to be higher or lower than necessary. Unless some corrective action is taken, the annual accruals will not equal the original cost of the plant at the time of final retirement.[30] Analysts can calculate the level of imbalance in the accumulated depreciation account by determining the "calculated accumulated depreciation," (a.k.a. "theoretical reserve" and referred to in these appendices as "CAD"). The CAD is the calculated balance that would be in the accumulated depreciation account at a point in time using *current* depreciation parameters.[31] An imbalance exists when the actual accumulated depreciation account does not equal the CAD. The choice of application technique will affect how the imbalance is dealt with.

Use of the whole life technique requires that an adjustment be made to accumulated depreciation after calculation of the CAD. The adjustment can be made in a lump sum or over a period of time. With use of the remaining life technique, however, adjustments to accumulated depreciation are amortized over the remaining life of the property and are automatically included in the annual accrual.[32] This is one reason that the remaining life technique is popular among practitioners and regulators. The basic formula for the remaining life technique is as follows:[33]

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[30] Wolf *supra* n. 15, at 83.

[31] NARUC *supra* n. 18, at 325.

[32] NARUC *supra* n. 18, at 65 ("The desirability of using the remaining life technique is that any necessary adjustments of [accumulated depreciation] . . . are accrued automatically over the remaining life of the property. Once commenced, adjustments to the depreciation reserve, outside of those inherent in the remaining life rate would require regulatory approval.").

[33] *Id*. at 64.

Equation 8:
Remaining Life Accrual

$$Annual\ Accrual = \frac{Gross\ Plant - Accumulated\ Depreciation - Net\ Salvage}{Average\ Remaining\ Life}$$

The remaining life accrual formula is similar to the basic straight-line accrual formula above with two notable exceptions. First, the numerator has an additional factor in the remaining life formula: the accumulated depreciation. Second, the denominator is "average remaining life" instead of "average life." Essentially, the future accrual of plant (gross plant less accumulated depreciation) is allocated over the remaining life of plant. Thus, the adjustment to accumulated depreciation is "automatic" in the sense that it is built into the remaining life calculation.[34]

4. Analysis Model

The fourth parameter of a depreciation system, the "model," relates to the way of viewing the life and salvage characteristics of the vintage groups that have been combined to form a continuous property group for depreciation purposes.[35] A continuous property group is created when vintage groups are combined to form a common group. Over time, the characteristics of the property may change, but the continuous property group will continue. The two analysis models used among practitioners, the "broad group" and the "vintage group," are two ways of viewing the life and salvage characteristics of the vintage groups that have been combined to from a continuous property group.

The broad group model views the continuous property group as a collection of vintage groups that each has the same life and salvage characteristics. Thus, a single survivor curve and a

[34] Wolf *supra* n. 15, at 178.

[35] *See* Wolf *supra* n. 15, at 139 (I added the term "model" to distinguish this fourth depreciation system parameter from the other three parameters).

single salvage schedule are chosen to describe all the vintages in the continuous property group. In contrast, the vintage group model views the continuous property group as a collection of vintage groups that may have different life and salvage characteristics. Typically, there is not a significant difference between vintage group and broad group results unless vintages within the applicable property group experienced dramatically different retirement levels than anticipated in the overall estimated life for the group. For this reason, many analysts utilize the broad group procedure because it is more efficient.

APPENDIX D:

IOWA CURVES

Early work in the analysis of the service life of industrial property was based on models that described the life characteristics of human populations.[36] This explains why the word "mortality" is often used in the context of depreciation analysis. In fact, a group of property installed during the same accounting period is analogous to a group of humans born during the same calendar year. Each period the group will incur a certain fraction of deaths / retirements until there are no survivors. Describing this pattern of mortality is part of actuarial analysis and is regularly used by insurance companies to determine life insurance premiums. The pattern of mortality may be described by several mathematical functions, particularly the survivor curve and frequency curve. Each curve may be derived from the other so that if one curve is known, the other may be obtained. A survivor curve is a graph of the percent of units remaining in service expressed as a function of age.[37] A frequency curve is a graph of the frequency of retirements as a function of age. Several types of survivor and frequency curves are illustrated in the figures below.

1. Development

The survivor curves used by analysts today were developed over several decades from extensive analysis of utility and industrial property. In 1931 Edwin Kurtz and Robley Winfrey used extensive data from a range of 65 industrial property groups to create survivor curves representing the life characteristics of each group of property.[38] They generalized the 65 curves

[36] Wolf *supra* n. 15, at 276.

[37] *Id*. at 23.

[38] *Id*. at 34.

into 13 survivor curve types and published their results in *Bulletin 103: Life Characteristics of Physical Property*. The 13 type curves were designed to be used as valuable aids in forecasting probable future service lives of industrial property. Over the next few years, Winfrey continued gathering additional data, particularly from public utility property, and expanded the examined property groups from 65 to 176.[39] This resulted in 5 additional survivor curve types for a total of 18 curves. In 1935, Winfrey published *Bulletin 125: Statistical Analysis of Industrial Property Retirements*. According to Winfrey, "[t]he 18 type curves are expected to represent quite well all survivor curves commonly encountered in utility and industrial practices."[40] These curves are known as the "Iowa curves" and are used extensively in depreciation analysis in order to obtain the average service lives of property groups. (Use of Iowa curves in actuarial analysis is further discussed in Exhibit DJG-23, Appendix E.)

In 1942, Winfrey published *Bulletin 155: Depreciation of Group Properties*. In Bulletin 155, Winfrey made some slight revisions to a few of the 18 curve types, and published the equations, tables of the percent surviving, and probable life of each curve at five-percent intervals.[41] Rather than using the original formulas, analysts typically rely on the published tables containing the percentages surviving. This is because absent knowledge of the integration technique applied to each age interval, it is not possible to recreate the exact original published table values. In the 1970s, John Russo collected data from over 2,000 property accounts reflecting

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[39] *Id*.

[40] Robley Winfrey, *Bulletin 125: Statistical Analyses of Industrial Property Retirements* 85, Vol. XXXIV, No. 23 (Iowa State College of Agriculture and Mechanic Arts 1935).

[41] Robley Winfrey, Bulletin 155: Depreciation of Group Properties 121-28, Vol XLI, No. 1 (The Iowa State College Bulletin 1942); see also Wolf supra n. 15, at 305-38 (publishing the percent surviving for each Iowa curve, including "O" type curve, at one percent intervals).

observations during the period 1965 – 1975 as part of his Ph.D. dissertation at Iowa State. Russo essentially repeated Winfrey's data collection, testing, and analysis methods used to develop the original Iowa curves, except that Russo studied industrial property in service several decades after Winfrey published the original Iowa curves. Russo drew three major conclusions from his research:[42]

1. No evidence was found to conclude that the Iowa curve set, as it stands, is not a valid system of standard curves;

2. No evidence was found to conclude that new curve shapes could be produced at this time that would add to the validity of the Iowa curve set; and

3. No evidence was found to suggest that the number of curves within the Iowa curve set should be reduced.

Prior to Russo's study, some had criticized the Iowa curves as being potentially obsolete because their development was rooted in the study of industrial property in existence during the early 1900s. Russo's research, however, negated this criticism by confirming that the Iowa curves represent a sufficiently wide range of life patterns, and that though technology will change over time, the underlying patterns of retirements remain constant and can be adequately described by the Iowa curves.[43]

Over the years, several more curve types have been added to Winfrey's 18 Iowa curves. In 1967, Harold Cowles added four origin-modal curves. In addition, a square curve is sometimes used to depict retirements which are all planned to occur at a given age. Finally, analysts

[42] *See* Wolf *supra* n. 15, at 37.

[43] *Id*.

commonly rely on several "half curves" derived from the original Iowa curves. Thus, the term "Iowa curves" could be said to describe up to 31 standardized survivor curves.

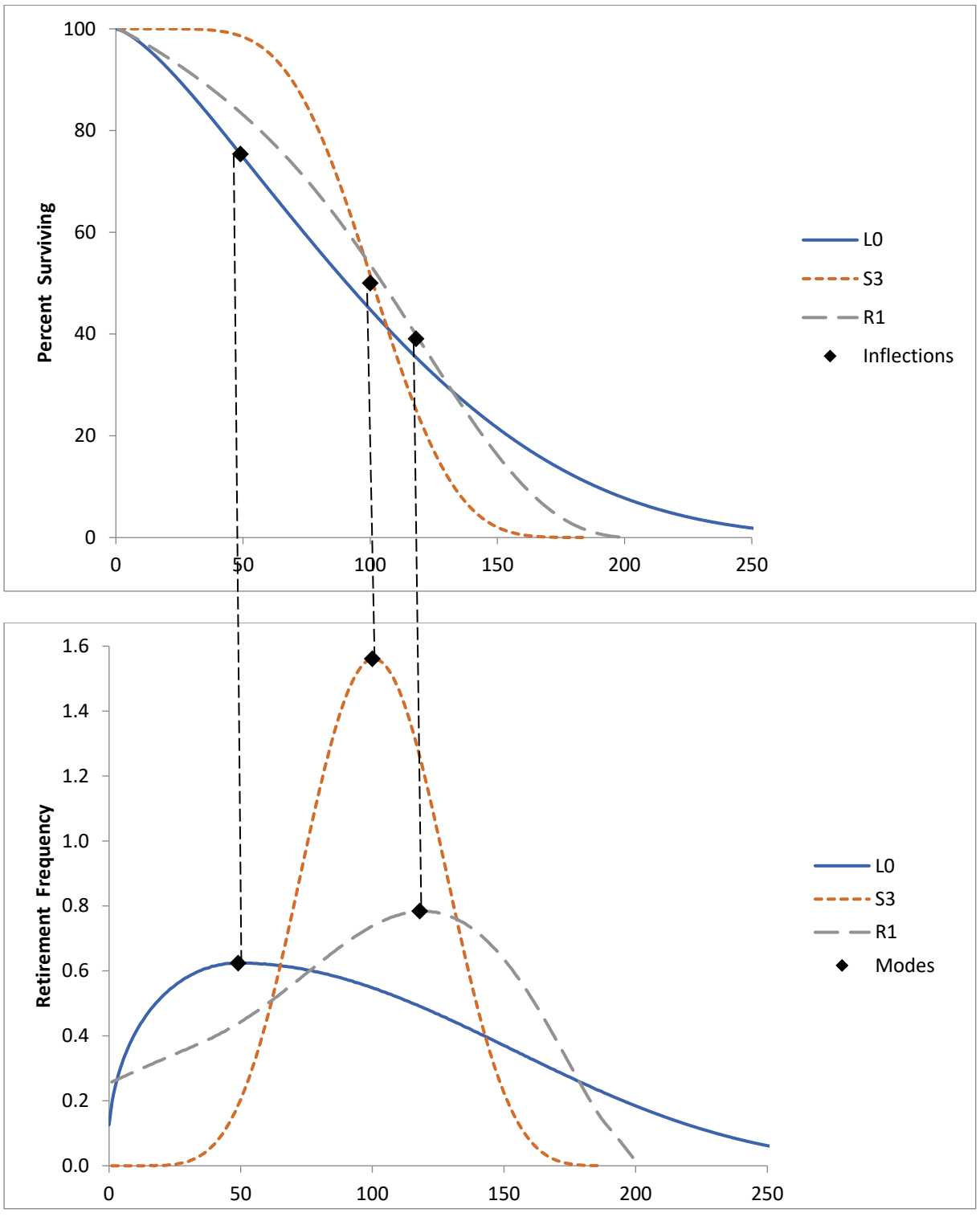
2. Classification

The Iowa curves are classified by three variables: modal location, average life, and variation of life. First, the mode is the percent life that results in the highest point of the frequency curve and the "inflection point" on the survivor curve. The modal age is the age at which the greatest rate of retirement occurs. As illustrated in the figure below, the modes appear at the steepest point of each survivor curve in the top graph, as well as the highest point of each corresponding frequency curve in the bottom graph.

The classification of the survivor curves was made according to whether the mode of the retirement frequency curves was to the left, to the right, or coincident with average service life. There are three modal "families" of curves: six left modal curves (L0, L1, L2, L3, L4, L5); five right modal curves (R1, R2, R3, R4, R5); and seven symmetrical curves (S0, S1, S2, S3, S4, S5, S6).[44] In the figure below, one curve from each family is shown: L0, S3 and R1, with average life at 100 on the x-axis. It is clear from the graphs that the modes for the L0 and R1 curves appear to the left and right of average life respectively, while the S3 mode is coincident with average life.

[44] In 1967, Harold A. Cowles added four origin-modal curves known as "O type" curves. There are also several "half" curves and a square curve, so the total amount of survivor curves commonly called "Iowa" curves is about 31 (see NARUC supra n. 119, at 68).

Figure 2:
Modal Age Illustration



The second Iowa curve classification variable is average life. The Iowa curves were designed using a single parameter of age expressed as a percent of average life instead of actual age. This was necessary in order for the curves to be of practical value. As Winfrey notes:

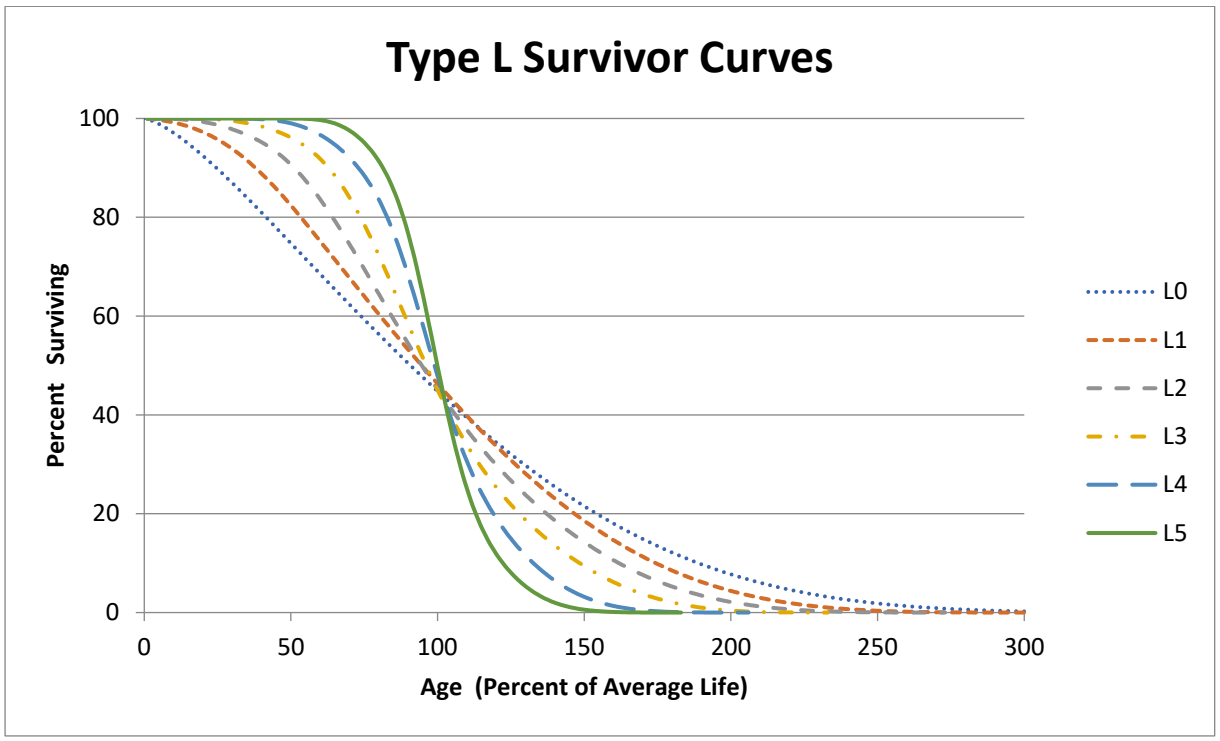
> Since the location of a particular survivor on a graph is affected by both its span in years and the shape of the curve, it is difficult to classify a group of curves unless one of these variables can be controlled. This is easily done by expressing the age in percent of average life."[45]

Because age is expressed in terms of percent of average life, any particular Iowa curve type can be modified to forecast property groups with various average lives.

The third variable, variation of life, is represented by the numbers next to each letter. A lower number (e.g., L1) indicates a relatively low mode, large variation, and large maximum life; a higher number (e.g., L5) indicates a relatively high mode, small variation, and small maximum life. All three classification variables – modal location, average life, and variation of life — are used to describe each Iowa curve. For example, a 13-L1 Iowa curve describes a group of property with a 13-year average life, with the greatest number of retirements occurring before (or to the left of) the average life, and a relatively low mode. The graphs below show these 18 survivor curves, organized by modal family.

[45] Winfrey *supra* n. 40, at 60.

Figure 3:
Type L Survivor and Frequency Curves



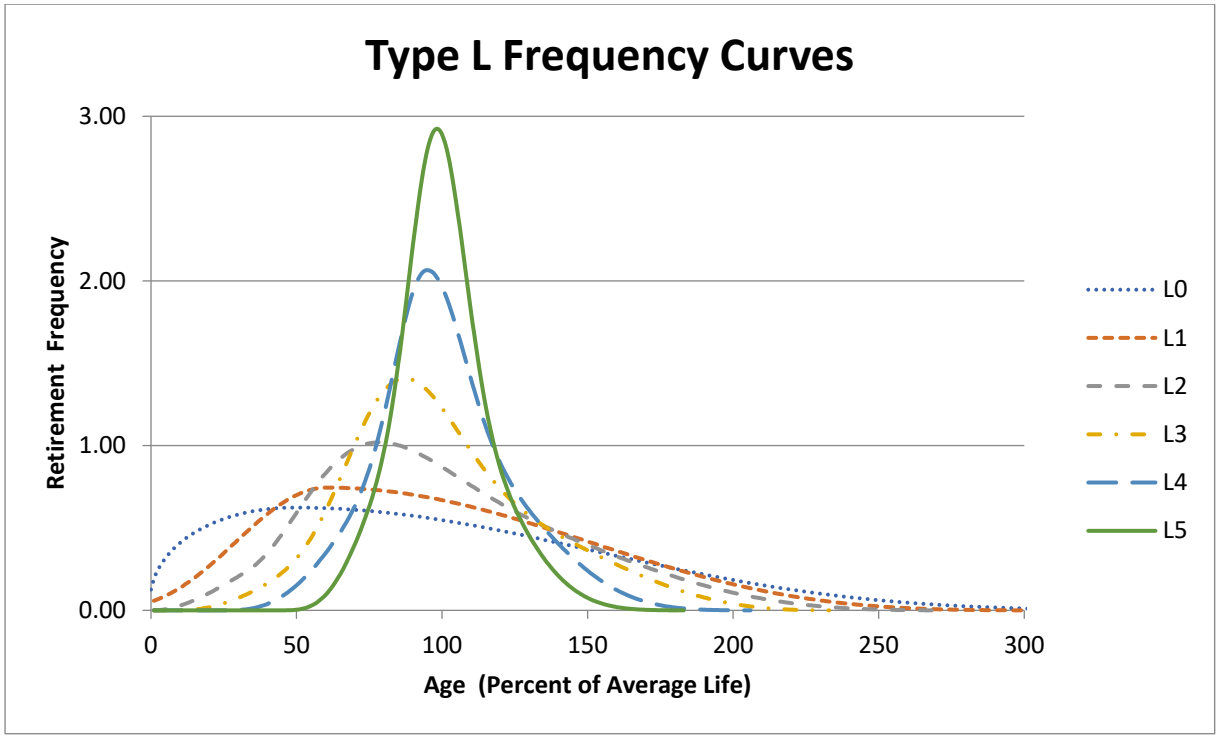
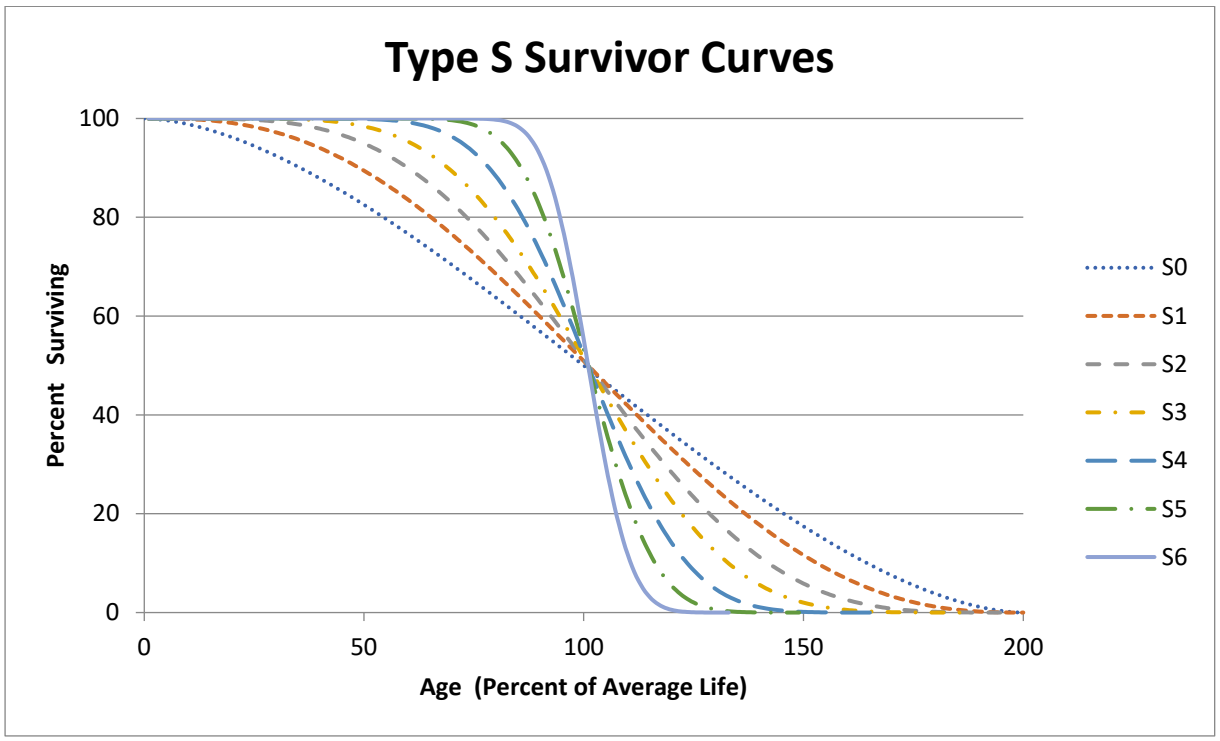


Figure 4:
Type S Survivor and Frequency Curves



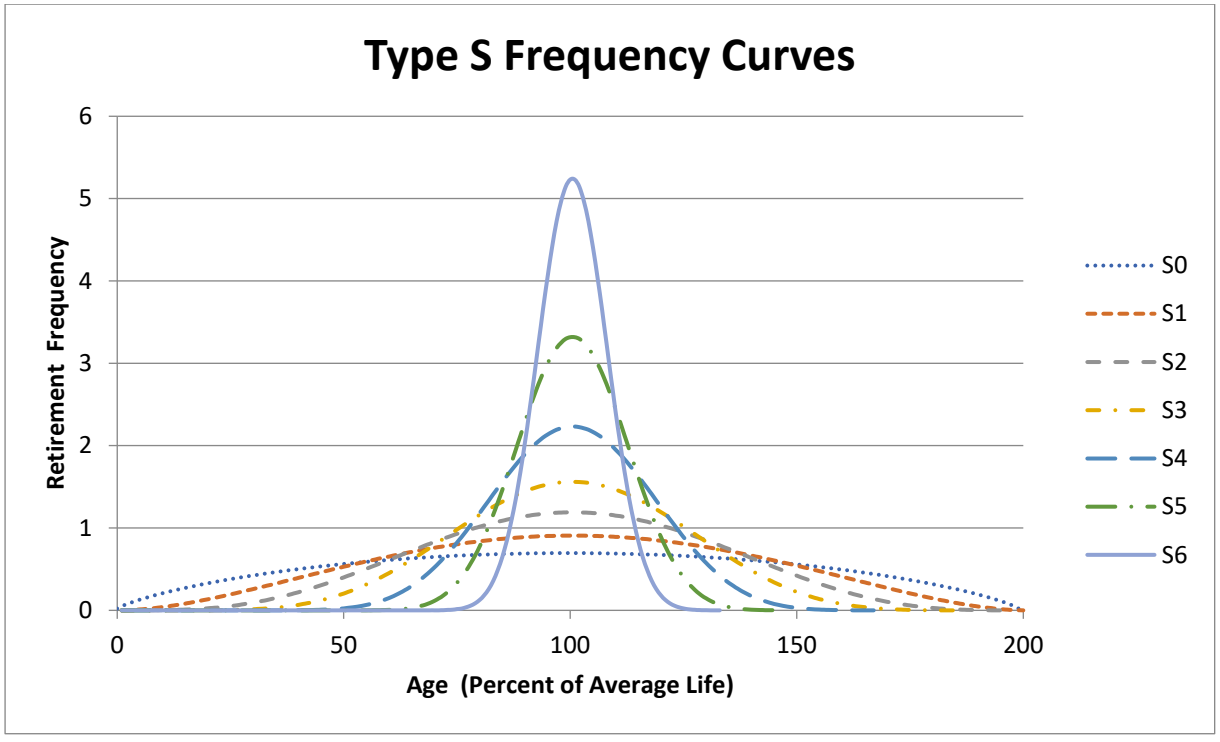
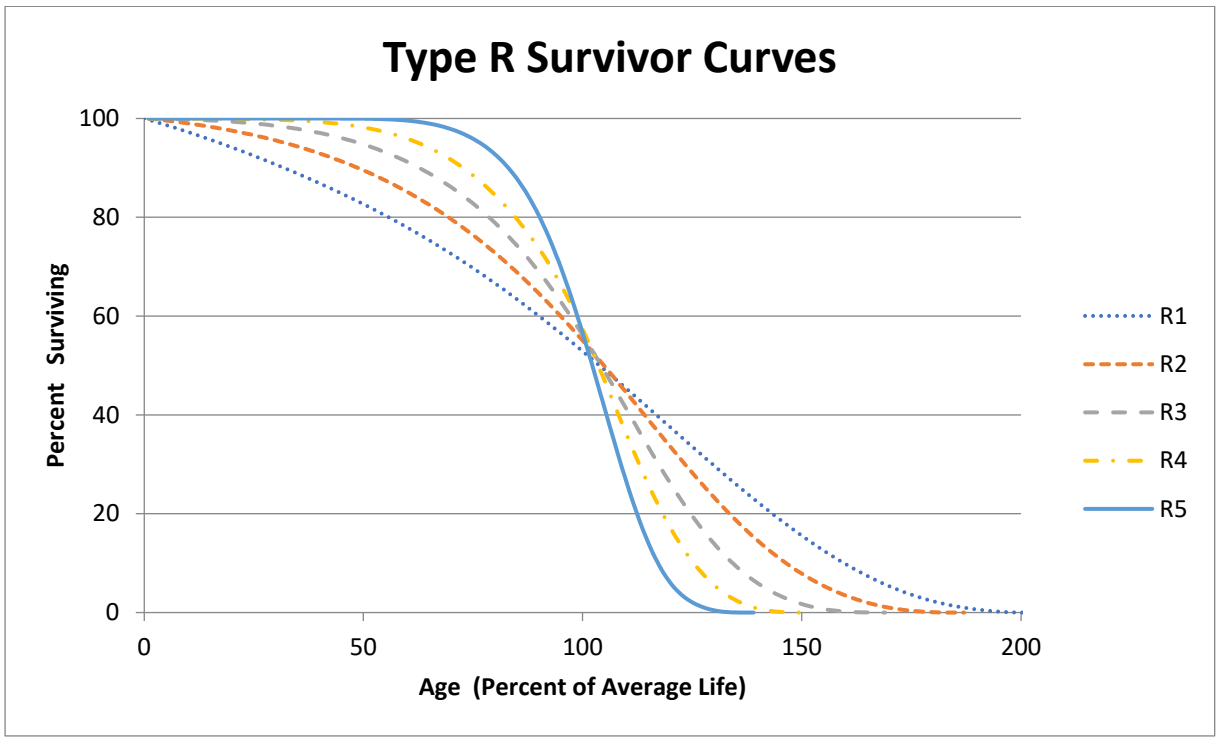
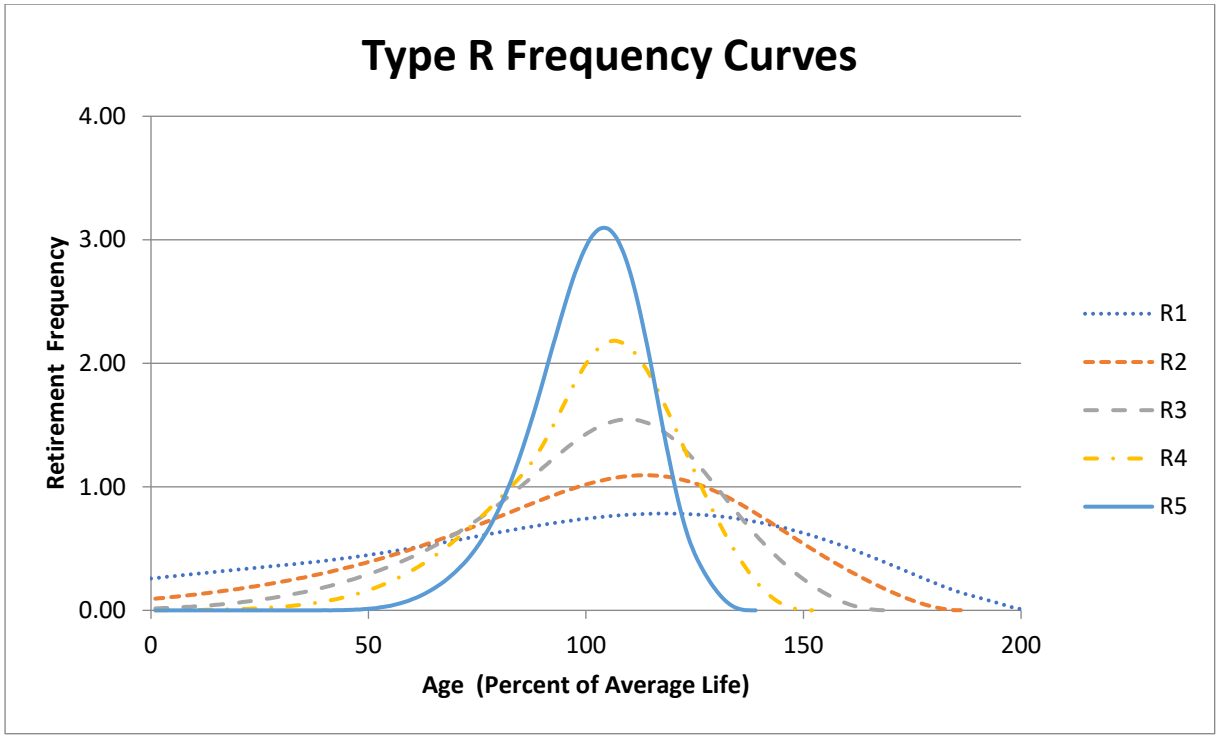


Figure 5:
Type R Survivor and Frequency Curves





As shown in the graphs above, the modes for the L family frequency curves occur to the left of average life (100% on the x-axis), while the S family modes occur at the average, and the R family modes occur after the average.

3. Types of Lives

Several other important statistical analyses and types of lives may be derived from an Iowa curve. These include: 1) average life; 2) realized life; 3) remaining life; and 4) probable life. The figure below illustrates these concepts. It shows the frequency curve, survivor curve, and probable life curve. Age M_x on the x-axis represents the modal age, while age AL_x represents the average age. Thus, this figure illustrates an "L type" Iowa curve since the mode occurs before the average.[46]

First, average life is the area under the survivor curve from age zero to maximum life. Because the survivor curve is measured in percent, the area under the curve must be divided by 100% to convert it from percent-years to years. The formula for average life is as follows:[47]

Equation 9:
Average Life

$$Average\ Life\ = \frac{Area\ Under\ Survivor\ Curve\ from\ Age\ 0\ to\ Max\ Life}{100\%}$$

Thus, average life may not be determined without a complete survivor curve. Many property groups being analyzed will not have experienced full retirement. This results in a "stub" survivor

[46] From age zero to age M_x on the survivor curve, it could be said that the percent surviving from this property group is decreasing at an increasing rate. Conversely, from point M_x to maximum on the survivor curve, the percent surviving is decreasing at a decreasing rate.

[47] *See* NARUC *supra* n. 18, at 71.

curve. Iowa curves are used to extend stub curves to maximum life in order for the average life calculation to be made (see Exhibit DJG-23, Appendix E).

Realized life is similar to average life, except that realized life is the average years of service experienced to date from the vintage's original installations.[48] As shown in the figure below, realized life is the area under the survivor curve from zero to age RL_X. Likewise, unrealized life is the area under the survivor curve from age RL_X to maximum life. Thus, it could be said that average life equals realized life plus unrealized life.

Average remaining life represents the future years of service expected from the surviving property.[49] Remaining life is sometimes referred to as "average remaining life" and "life expectancy." To calculate average remaining life at age x, the area under the estimated future potion of the survivor curve is divided by the percent surviving at age x (denoted S_X). Thus, the average remaining life formula is:

Equation 10:
Average Remaining Life

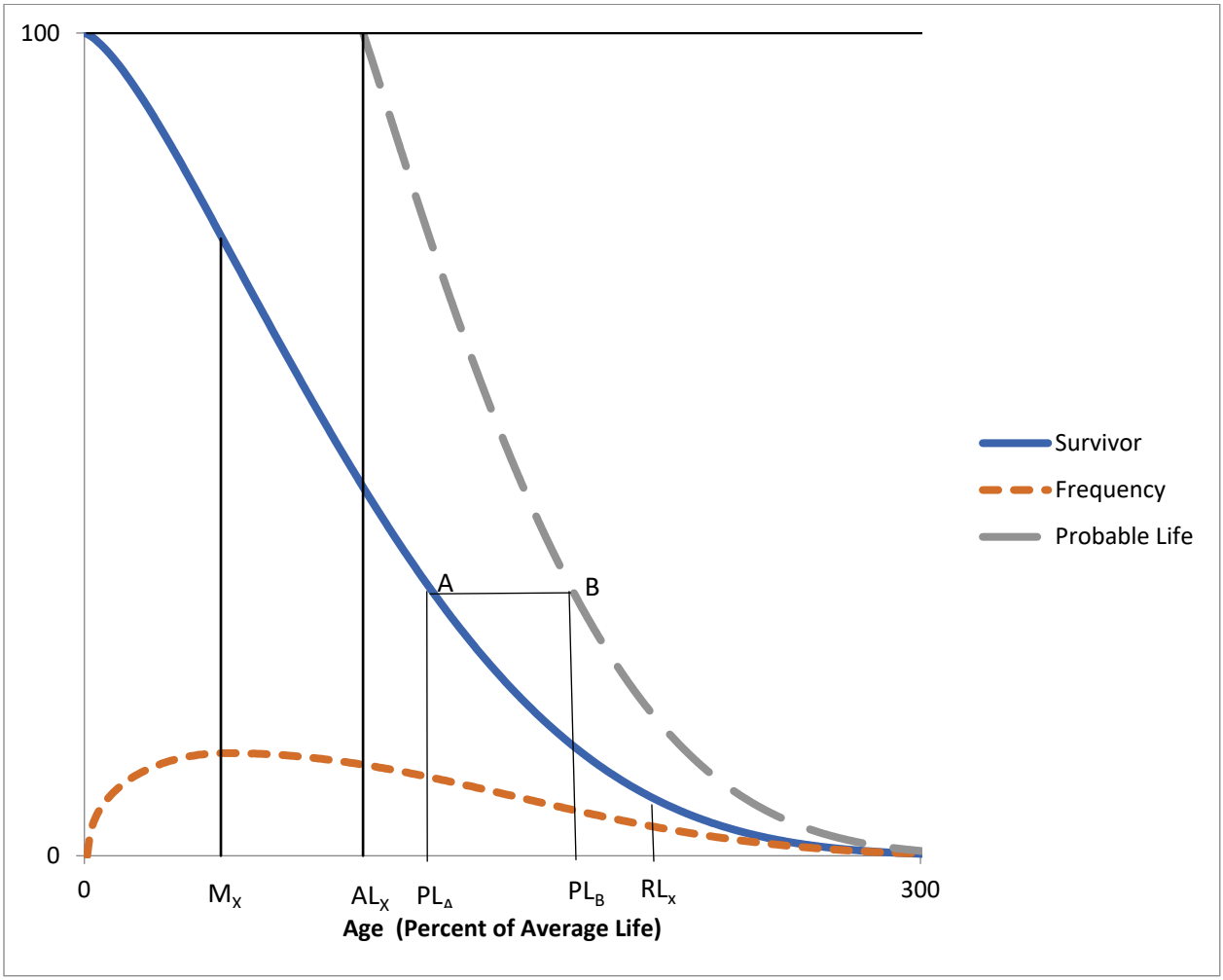
$$Average\ Remaining\ Life\ = \frac{Area\ Under\ Survivor\ Curve\ from\ Age\ x\ to\ Max\ Life}{S_X}$$

It is necessary to determine average remaining life in order to calculate the annual accrual under the remaining life technique.

[48] *Id*. at 73.

[49] *Id*. at 74.

Figure 6:
Iowa Curve Derivations



Finally, the probable life may also be determined from the Iowa curve. The probable life of a property group is the total life expectancy of the property surviving at any age and is equal to the remaining life plus the current age.[50] The probable life is also illustrated in this figure. The probable life at age PL_A is the age at point PL_B. Thus, to read the probable life at age PL_A, see the corresponding point on the survivor curve above at point "A," then horizontally to point "B" on

[50] Wolf *supra* n. 15, at 28.

the probable life curve, and back down to the age corresponding to point "B." It is no coincidence that the vertical line from AL_X connects at the top of the probable life curve. This is because at age zero, probable life equals average life.

APPENDIX E:

ACTUARIAL ANALYSIS

Actuarial science is a discipline that applies various statistical methods to assess risk probabilities and other related functions. Actuaries often study human mortality. The results from historical mortality data are used to predict how long similar groups of people who are alive will live today. Insurance companies rely of actuarial analysis in determining premiums for life insurance policies.

The study of human mortality is analogous to estimating service lives of industrial property groups. While some humans die solely from chance, most deaths are related to age; that is, death rates generally increase as age increases. Similarly, physical plant is also subject to forces of retirement. These forces include physical, functional, and contingent factors, as shown in the table below.[51]

Figure 7:
Forces of Retirement

Physical Factors	Functional Factors	Contingent Factors
Wear and tear Decay or deterioration Action of the elements	Inadequacy Obsolescence Changes in technology Regulations Managerial discretion	Casualties or disasters Extraordinary obsolescence

While actuaries study historical mortality data in order to predict how long a group of people will live, depreciation analysts must look at a utility's historical data in order to estimate the average lives of property groups. A utility's historical data is often contained in the Continuing Property Records ("CPR"). Generally, a CPR should contain 1) an inventory of property record

[51] NARUC *supra* n. 18, at 14-15.

units; 2) the association of costs with such units; and 3) the dates of installation and removal of plant. Since actuarial analysis includes the examination of historical data to forecast future retirements, the historical data used in the analysis should not contain events that are anomalous or unlikely to recur.[52] Historical data is used in the retirement rate actuarial method, which is discussed further below.

The Retirement Rate Method

There are several systematic actuarial methods that use historical data in order to calculate observed survivor curves for property groups. Of these methods, the retirement rate method is superior, and is widely employed by depreciation analysts.[53] The retirement rate method is ultimately used to develop an observed survivor curve, which can be fitted with an Iowa curve discussed in Exhibit DJG-23, Appendix D in order to forecast average life. The observed survivor curve is calculated by using an observed life table ("OLT"). The figures below illustrate how the OLT is developed. First, historical property data are organized in a matrix format, with placement years on the left forming rows, and experience years on the top forming columns. The placement year (a.k.a. "vintage year" or "installation year") is the year of placement of a group of property. The experience year (a.k.a. "activity year") refers to the accounting data for a particular calendar year. The two matrices below use aged data — that is, data for which the dates of placements, retirements, transfers, and other transactions are known. Without aged data, the retirement rate actuarial method may not be employed. The first matrix is the exposure matrix, which shows the

[52] *Id*. at 112-13.

[53] Anson Marston, Robley Winfrey & Jean C. Hempstead, *Engineering Valuation and Depreciation* 154 (2nd ed., McGraw-Hill Book Company, Inc. 1953).

exposures at the beginning of each year.[54] An exposure is simply the depreciable property subject to retirement during a period. The second matrix is the retirement matrix, which shows the annual retirements during each year. Each matrix covers placement years 2003–2015, and experience years 2008-2015. In the exposure matrix, the number in the 2009 experience column and the 2003 placement row is $192,000. This means at the beginning of 2012, there was $192,000 still exposed to retirement from the vintage group placed in 2003. Likewise, in the retirement matrix, $19,000 of the dollars invested in 2003 was retired during 2012.

Figure 8:
Exposure Matrix

	Experience Years									
	Exposures at January 1 of Each Year (Dollars in 000's)									
Placement Years	2008	2009	2010	2011	2012	2013	2014	2015	Total at Start of Age Interval	Age Interval
2003	261	245	228	211	**192**	173	152	131	131	11.5 - 12.5
2004	267	252	236	220	202	**184**	165	145	297	10.5 - 11.5
2005	304	291	277	263	248	232	**216**	198	536	9.5 - 10.5
2006	345	334	322	310	298	284	270	**255**	**847**	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	1,201	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,581	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,986	5.5 - 6.5
2010			381	369	358	347	336	327	2,404	4.5 - 5.5
2011				386	372	359	346	334	2,559	3.5 - 4.5
2012					395	380	366	352	2,722	2.5 - 3.5
2013						401	385	370	2,866	1.5 - 2.5
2014							410	393	2,998	0.5 - 1.5
2015								416	3,141	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	23,268	

[54] Technically, the last numbers in each column are "gross additions" rather than exposures. Gross additions do not include adjustments and transfers applicable to plant placed in a previous year. Once retirements, adjustments, and transfers are factored in, the balance at the beginning of the next account period is called an "exposure" rather than an addition.

Figure 9:
Retirement Matrix

Placement Years	Experience Years: Retirments During the Year (Dollars in 000's) 2008	2009	2010	2011	2012	2013	2014	2015	Total During Age Interval	Age Interval
2003	16	17	18	19	**19**	20	21	23	23	11.5 - 12.5
2004	15	16	17	17	18	**19**	20	21	43	10.5 - 11.5
2005	13	14	14	15	16	17	**17**	18	59	9.5 - 10.5
2006	11	12	12	13	13	14	15	**15**	**71**	8.5 - 9.5
2007	10	11	11	12	12	13	13	14	82	7.5 - 8.5
2008	9	9	10	10	11	11	12	13	91	6.5 - 7.5
2009		11	10	10	9	9	9	8	95	5.5 - 6.5
2010			12	11	11	10	10	9	100	4.5 - 5.5
2011				14	13	13	12	11	93	3.5 - 4.5
2012					15	14	14	13	91	2.5 - 3.5
2013						16	15	14	93	1.5 - 2.5
2014							17	16	100	0.5 - 1.5
2015								18	112	0.0 - 0.5
Total	74	89	104	121	139	157	175	194	1,052	

These matrices help visualize how exposure and retirement data are calculated for each age interval. An age interval is typically one year. A common convention is to assume that any unit installed during the year is installed in the middle of the calendar year (i.e., July 1st). This convention is called the "half-year convention" and effectively assumes that all units are installed uniformly during the year.[55] Adoption of the half-year convention leads to age intervals of 0-0.5 years, 0.5-1.5 years, etc., as shown in the matrices.

The purpose of the matrices is to calculate the totals for each age interval, which are shown in the second column from the right in each matrix. This column is calculated by adding each number from the corresponding age interval in the matrix. For example, in the exposure matrix, the total amount of exposures at the beginning of the 8.5-9.5 age interval is $847,000. This number was calculated by adding the numbers shown on the "stairs" to the left (192+184+216+255=847).

[55] Wolf *supra* n. 15, at 22.

The same calculation is applied to each number in the column. The amounts retired during the year in the retirements matrix affect the exposures at the beginning of each year in the exposures matrix. For example, the amount exposed to retirement in 2008 from the 2003 vintage is $261,000. The amount retired during 2008 from the 2003 vintage is $16,000. Thus, the amount exposed to retirement in 2009 from the 2003 vintage is $245,000 ($261,000 - $16,000). The company's property records may contain other transactions which affect the property, including sales, transfers, and adjusting entries. Although these transactions are not shown in the matrices above, they would nonetheless affect the amount exposed to retirement at the beginning of each year.

The totaled amounts for each age interval in both matrices are used to form the exposure and retirement columns in the OLT, as shown in the chart below. This chart also shows the retirement ratio and the survivor ratio for each age interval. The retirement ratio for an age interval is the ratio of retirements during the interval to the property exposed to retirement at the beginning of the interval. The retirement ratio represents the probability that the property surviving at the beginning of an age interval will be retired during the interval. The survivor ratio is simply the complement to the retirement ratio (1 – retirement ratio). The survivor ratio represents the probability that the property surviving at the beginning of an age interval will survive to the next age interval.

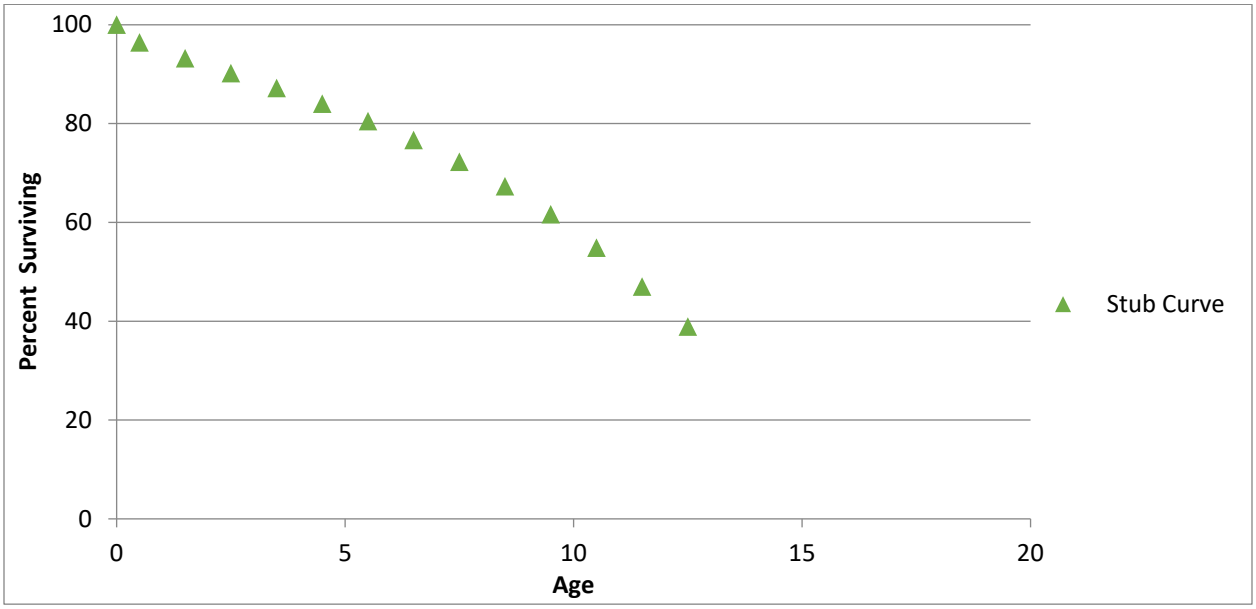
Figure 10:
Observed Life Table

Age at Start of Interval	Exposures at Start of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Start of Age Interval
A	B	C	D = C / B	E = 1 - D	F
0.0	3,141	112	0.036	0.964	**100.00**
0.5	2,998	100	0.033	0.967	**96.43**
1.5	2,866	93	0.032	0.968	**93.21**
2.5	2,722	91	0.033	0.967	**90.19**
3.5	2,559	93	0.037	0.963	**87.19**
4.5	2,404	100	0.042	0.958	**84.01**
5.5	1,986	95	0.048	0.952	**80.50**
6.5	1,581	91	0.058	0.942	**76.67**
7.5	1,201	82	0.068	0.932	**72.26**
8.5	847	71	0.084	0.916	**67.31**
9.5	536	59	0.110	0.890	**61.63**
10.5	297	43	0.143	0.857	**54.87**
11.5	131	23	0.172	0.828	**47.01**
					38.91
Total	23,268	1,052			

Column F on the right shows the percentages surviving at the beginning of each age interval. This column starts at 100% surviving. Each consecutive number below is calculated by multiplying the percent surviving from the previous age interval by the corresponding survivor ratio for that age interval. For example, the percent surviving at the start of age interval 1.5 is 93.21%, which was calculated by multiplying the percent surviving for age interval 0.5 (96.43%) by the survivor ratio for age interval 0.5 (0.967).

The percentages surviving in Column F are the numbers that are used to form the original survivor curve. This particular curve starts at 100% surviving and ends at 38.91% surviving. An observed survivor curve such as this that does not reach zero percent surviving is called a "stub" curve. The figure below illustrates the stub survivor curve derived from the OLT table above.

Figure 11:
Original "Stub" Survivor Curve



The matrices used to develop the basic OLT and stub survivor curve provide a basic illustration of the retirement rate method in that only a few placement and experience years were used. In reality, analysts may have several decades of aged property data to analyze. In that case, it may be useful to use a technique called "banding" in order to identify trends in the data.

Banding

The forces of retirement and characteristics of industrial property are constantly changing. A depreciation analyst may examine the magnitude of these changes. Analysts often use a technique called "banding" to assist with this process. Banding refers to the merging of several years of data into a single data set for further analysis, and it is a common technique associated with the retirement rate method.[56] There are three primary benefits of using bands in depreciation analysis:

[56] NARUC *supra* n. 18, at 113.

1. Increasing the sample size. In statistical analyses, the larger the sample size in relation to the body of total data, the greater the reliability of the result;
2. Smooth the observed data. Generally, the data obtained from a single activity or vintage year will not produce an observed life table that can be easily fit; and
3. Identify trends. By looking at successive bands, the analyst may identify broad trends in the data that may be useful in projecting the future life characteristics of the property.[57]

Two common types of banding methods are the "placement band" method and the "experience band" method." A placement band, as the name implies, isolates selected placement years for analysis. The figure below illustrates the same exposure matrix shown above, except that only the placement years 2005-2008 are considered in calculating the total exposures at the beginning of each age interval.

[57] *Id*.

Figure 12:
Placement Bands

Placement Years	Experience Years: Exposures at January 1 of Each Year (Dollars in 000's) 2008	2009	2010	2011	2012	2013	2014	2015	Total at Start of Age Interval	Age Interval
2003	261	245	228	211	192	173	152	131		11.5 - 12.5
2004	267	252	236	220	202	184	165	145		10.5 - 11.5
2005	304	291	277	263	248	232	216	198	198	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	471	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	788	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,133	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,186	5.5 - 6.5
2010			381	369	358	347	336	327	1,237	4.5 - 5.5
2011				386	372	359	346	334	1,285	3.5 - 4.5
2012					395	380	366	352	1,331	2.5 - 3.5
2013						401	385	370	1,059	1.5 - 2.5
2014							410	393	733	0.5 - 1.5
2015								416	375	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,796	

The shaded cells within the placement band equal the total exposures at the beginning of age interval 4.5–5.5 ($1,237). The same placement band would be used for the retirement matrix covering the same placement years of 2005 – 2008. This of course would result in a different OLT and original stub survivor curve than those that were calculated above without the restriction of a placement band.

Analysts often use placement bands for comparing the survivor characteristics of properties with different physical characteristics.[58] Placement bands allow analysts to isolate the effects of changes in technology and materials that occur in successive generations of plant. For example, if in 2005 an electric utility began placing transmission poles with a special chemical treatment that extended the service lives of the poles, an analyst could use placement bands to isolate and analyze the effect of that change in the property group's physical characteristics. While placement

[58] Wolf *supra* n. 15, at 182.

bands are very useful in depreciation analysis, they also possess an intrinsic dilemma. A fundamental characteristic of placement bands is that they yield fairly complete survivor curves for older vintages. However, with newer vintages, which are arguably more valuable for forecasting, placement bands yield shorter survivor curves. Longer "stub" curves are considered more valuable for forecasting average life. Thus, an analyst must select a band width broad enough to provide confidence in the reliability of the resulting curve fit yet narrow enough so that an emerging trend may be observed.[59]

Analysts also use "experience bands." Experience bands show the composite retirement history for all vintages during a select set of activity years. The figure below shows the same data presented in the previous exposure matrices, except that the experience band from 2011 – 2013 is isolated, resulting in different interval totals.

[59] NARUC *supra* n. 18, at 114.

Figure 13:
Experience Bands

	Experience Years									
	Exposures at January 1 of Each Year (Dollars in 000's)									
Placement Years	2008	2009	2010	2011	2012	2013	2014	2015	Total at Start of Age Interval	Age Interval
2003	261	245	228	211	192	173	152	131		11.5 - 12.5
2004	267	252	236	220	202	184	165	145		10.5 - 11.5
2005	304	291	277	263	248	232	216	198	173	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	376	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	645	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	752	6.5 - 7.5
2009		377	366	356	346	336	327	319	872	5.5 - 6.5
2010			381	369	358	347	336	327	959	4.5 - 5.5
2011				386	372	359	346	334	1,008	3.5 - 4.5
2012					395	380	366	352	1,039	2.5 - 3.5
2013						401	385	370	1,072	1.5 - 2.5
2014							410	393	1,121	0.5 - 1.5
2015								416	1,182	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,199	

The shaded cells within the experience band equal the total exposures at the beginning of age interval 4.5–5.5 ($1,237). The same experience band would be used for the retirement matrix covering the same experience years of 2011 – 2013. This of course would result in a different OLT and original stub survivor than if the band had not been used. Analysts often use experience bands to isolate and analyze the effects of an operating environment over time.[60] Likewise, the use of experience bands allows analysis of the effects of an unusual environmental event. For example, if an unusually severe ice storm occurred in 2013, destruction from that storm would affect an electric utility's line transformers of all ages. That is, each of the line transformers from each placement year would be affected, including those recently installed in 2012, as well as those installed in 2003. Using experience bands, an analyst could isolate or even eliminate the 2013 experience year from the analysis. In contrast, a placement band would not effectively isolate the

[60] *Id.*

ice storm's effect on life characteristics. Rather, the placement band would show an unusually large rate of retirement during 2013, making it more difficult to accurately fit the data with a smooth Iowa curve. Experience bands tend to yield the most complete stub curves for recent bands because they have the greatest number of vintages included. Longer stub curves are better for forecasting. The experience bands, however, may also result in more erratic retirement dispersion making the curve fitting process more difficult.

Depreciation analysts must use professional judgment in determining the types of bands to use and the band widths. In practice, analysts may use various combinations of placement and experience bands in order to increase the data sample size, identify trends and changes in life characteristics, and isolate unusual events. Regardless of which bands are used, observed survivor curves in depreciation analysis rarely reach zero percent. This is because, as seen in the OLT above, relatively newer vintage groups have not yet been fully retired at the time the property is studied. An analyst could confine the analysis to older, fully retired vintage groups in order to get complete survivor curves, but such analysis would ignore some the property currently in service and would arguably not provide an accurate description of life characteristics for current plant in service. Because a complete curve is necessary to calculate the average life of the property group, however, curve fitting techniques using Iowa curves or other standardized curves may be employed in order to complete the stub curve.

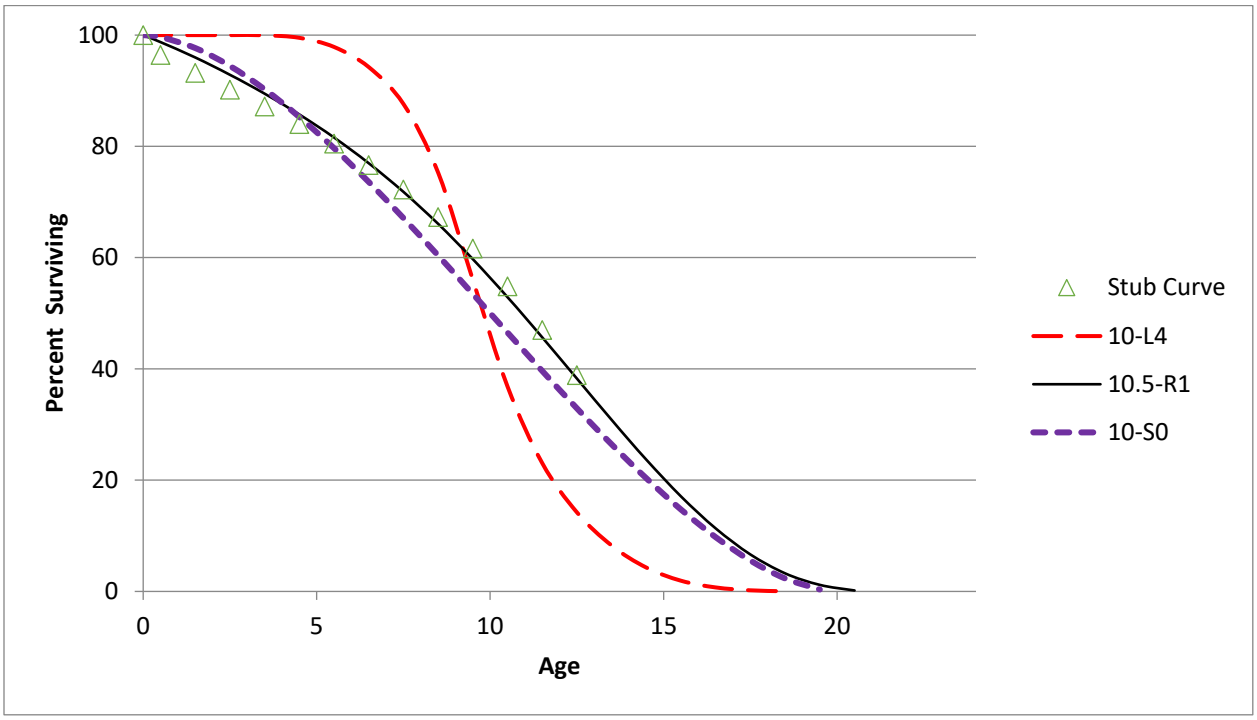
Curve Fitting

Depreciation analysts typically use the survivor curve rather than the frequency curve to fit the observed stub curves. The most commonly used generalized survivor curves used in the curve fitting process are the Iowa curves discussed above. As Wolf notes, if "the Iowa curves are

adopted as a model, an underlying assumption is that the process describing the retirement pattern is one of the 22 [or more] processes described by the Iowa curves."[61]

Curve fitting may be done through visual matching or mathematical matching. In visual curve fitting, the analyst visually examines the plotted data to make an initial judgment about the Iowa curves that may be a good fit. The figure below illustrates the stub survivor curve shown above. It also shows three different Iowa curves: the 10-L4, the 10.5-R1, and the 10-S0. Visually, it is clear that the 10.5-R1 curve is a better fit than the other two curves.

Figure 14:
Visual Curve Fitting



In mathematical fitting, the least squares method is used to calculate the best fit. This mathematical method would be excessively time consuming if done by hand. With the use of

[61] Wolf *supra* n. 15, at 46 (22 curves includes Winfrey's 18 original curves plus Cowles's four "O" type curves).

modern computer software however, mathematical fitting is an efficient and useful process. The typical logic for a computer program, as well as the software employed for the analysis in this testimony is as follows:

> First (an Iowa curve) curve is arbitrarily selected. . . . If the observed curve is a stub curve, . . . calculate the area under the curve and up to the age at final data point. Call this area the realized life. Then systematically vary the average life of the theoretical survivor curve and calculate its realized life at the age corresponding to the study date. This trial and error procedure ends when you find an average life such that the realized life of the theoretical curve equals the realized life of the observed curve. Call this the average life.
>
> Once the average life is found, calculate the difference between each percent surviving point on the observed survivor curve and the corresponding point on the Iowa curve. Square each difference and sum them. The sum of squares is used as a measure of goodness of fit for that particular Iowa type curve. This procedure is repeated for the remaining 21 Iowa type curves. The "best fit" is declared to be the type of curve that minimizes the sum of differences squared.[62]

Mathematical fitting requires less judgment from the analyst and is thus less subjective. Blind reliance on mathematical fitting, however, may lead to poor estimates. Thus, analysts should employ both mathematical and visual curve fitting in reaching their final estimates. This way, analysts may utilize the objective nature of mathematical fitting while still employing professional judgment. As Wolf notes: "The results of mathematical curve fitting serve as a guide for the analyst and speed the visual fitting process. But the results of the mathematical fitting should be checked visually and the final determination of the best fit be made by the analyst."[63]

In the graph above, visual fitting was sufficient to determine that the 10.5-R1 Iowa curve was a better fit than the 10-L4 and the 10-S0 curves. Using the sum of least squares method, mathematical fitting confirms the same result. In the chart below, the percentages surviving from

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[62] Wolf *supra* n. 15, at 47.

[63] *Id*. at 48.

the OLT that formed the original stub curve are shown in the left column, while the corresponding percentages surviving for each age interval are shown for the three Iowa curves. The right portion of the chart shows the differences between the points on each Iowa curve and the stub curve. These differences are summed at the bottom. Curve 10.5-R1 is the best fit because the sum of the squared differences for this curve is less than the same sum of the other two curves. Curve 10-L4 is the worst fit, which was also confirmed visually.

Figure 15:
Mathematical Fitting

Age	Stub	Iowa Curves			Squared Differences		
Interval	Curve	10-L4	10-S0	10.5-R1	10-L4	10-S0	10.5-R1
0.0	100.0	100.0	100.0	100.0	0.0	0.0	0.0
0.5	96.4	100.0	99.7	98.7	12.7	10.3	5.3
1.5	93.2	100.0	97.7	96.0	46.1	19.8	7.6
2.5	90.2	100.0	94.4	92.9	96.2	18.0	7.2
3.5	87.2	100.0	90.2	89.5	162.9	9.3	5.2
4.5	84.0	99.5	85.3	85.7	239.9	1.6	2.9
5.5	80.5	97.9	79.7	81.6	301.1	0.7	1.2
6.5	76.7	94.2	73.6	77.0	308.5	9.5	0.1
7.5	72.3	87.6	67.1	71.8	235.2	26.5	0.2
8.5	67.3	75.2	60.4	66.1	62.7	48.2	1.6
9.5	61.6	56.0	53.5	59.7	31.4	66.6	3.6
10.5	54.9	36.8	46.5	52.9	325.4	69.6	3.9
11.5	47.0	23.1	39.6	45.7	572.6	54.4	1.8
12.5	38.9	14.2	32.9	38.2	609.6	36.2	0.4
SUM					**3004.2**	**371.0**	**41.0**

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EDUCATION

University of Oklahoma — Norman, OK
Master of Business Administration — 2014
Areas of Concentration: Finance, Energy

University of Oklahoma College of Law — Norman, OK
Juris Doctor — 2007
Member, American Indian Law Review

University of Oklahoma — Norman, OK
Bachelor of Business Administration — 2003
Major: Finance

PROFESSIONAL DESIGNATIONS

Society of Depreciation Professionals
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Society of Utility and Regulatory Financial Analysts
Certified Rate of Return Analyst (CRRA)

WORK EXPERIENCE

Resolve Utility Consulting PLLC — Oklahoma City, OK
Managing Member — 2016 – Present
Provide expert analysis and testimony specializing in depreciation and cost of capital issues for clients in utility regulatory proceedings.

Oklahoma Corporation Commission — Oklahoma City, OK
Public Utility Regulatory Analyst — 2012 – 2016
Assistant General Counsel — 2011 – 2012
Represented commission staff in utility regulatory proceedings and provided legal opinions to commissioners. Provided expert analysis and testimony in depreciation, cost of capital, incentive compensation, payroll and other issues.

Perebus Counsel, PLLC — Oklahoma City, OK
Managing Member — 2009 – 2011
Represented clients in the areas of family law, estate planning, debt negotiations, business organization, and utility regulation.

Moricoli & Schovanec, P.C. — Oklahoma City, OK
Associate Attorney — 2007 – 2009
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TEACHING EXPERIENCE

University of Oklahoma — Norman, OK
Adjunct Instructor – "Conflict Resolution" — 2014 – 2021
Adjunct Instructor – "Ethics in Leadership"

Rose State College — Midwest City, OK
Adjunct Instructor – "Legal Research" — 2013 – 2015
Adjunct Instructor – "Oil & Gas Law"

PROFESSIONAL ASSOCIATIONS

Oklahoma Bar Association — 2007 – Present

Society of Depreciation Professionals — 2014 – Present
Board Member – President — 2017
Participate in management of operations, attend meetings, review performance, organize presentation agenda.

Society of Utility Regulatory Financial Analysts — 2014 – Present

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Pennsylvania Public Utility Commission	The York Water Company, et al	R-2025-3053442 R-2025-3053573	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Pennsylvania Public Utility Commission	UGI Utilities, Inc.	R-2024-3052716	Cost of capital, depreciation rates, net salvage	Pennsylvania Office of Consumer Advocate
Wyoming Public Service Commission	Rocky Mountain Power	20000-671-ER-24	Cost of capital and authorized rate of return	Wyoming Industrial Energy Consumers
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 2023-000086	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers
Public Service Commission of South Carolina	Piedmont Natural Gas Company	2022-89-G 2024-179-G	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Florida Public Service Commission	Peoples Gas System	20250029-GU	Cost of capital, awarded rate of return, capital structure	Florida Office of Public Counsel
Public Service Commission of the State of Montana	NorthWestern Energy	2024.05.053	Cost of capital, depreciation rates, net salvage	Montana Consumer Counsel and Montana Large Customer Group
New York State Public Service Commission	Niagara Mohawk Power Corporation	24-E-0322 24-G-0323	Depreciation rates, service lives, net salvage, depreciation reserve	Utility Intervention Unit of the New York State Department of State's Division of Consumer Protection
Public Utilities Commission of Ohio	Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	24-468-EL-AIR, *et seq* .	Depreciation rates, service lives, net salvage	Office of the Ohio Consumers' Counsel
Public Utility Commission of Texas	El Paso Electric Company	PUC 57568	Depreciation rates, service lives, net salvage	The City of El Paso
Public Service Commission of Utah	Enbridge Gas Utah	25-057-06	Cost of capital, depreciation rates, net salvage	Office of Consumer Services
Pennsylvania Public Utility Commission	Pennsylvania-American Water Company	A-2025-3052983	Fair market value review (Elizabeth Borough)	Pennsylvania Office of Consumer Advocate
Commonwealth of Virginia State Corporation Commission	Virginia Electric and Power Company	PUR-2025-00058	Cost of capital, awarded rate of return, capital structure	Data Center Coalition
Delaware Public Service Commission	Delmarva Power & Light Company	24-1044	Cost of capital, depreciation rates, net salvage	Division of the Public Advocate

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
New York State Public Service Commission	Consolidated Edison Company of New York, Inc.	25-E-0072 25-G-0073	Depreciation rates, service lives, net salvage, depreciation reserve	Utility Intervention Unit of the New York State Department of State's Division of Consumer Protection
Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania	R-2025-3053499	Cost of capital, depreciation rates, net salvage	Pennsylvania Office of Consumer Advocate
Public Utility Commission of Texas	CenterPoint Energy Houston Electric	PUC 58028	System restoration costs	Texas Coast Utilities Coalition
Mississippi Public Service Commission	Atmos Energy Corporation	2025-UN-59	Depreciation rates, service lives, net salvage	Mississippi Public Utilities Staff
Public Service Commission of West Virginia	Appalachian Power Company and Wheeling Power Company	24-0854-E-42T	Cost of capital, awarded rate of return, capital structure	Consumer Advocate Division of the Public Service Commission of West Virginia
Public Service Commission of West Virginia	Appalachian Power Company and Wheeling Power Company	24-0670-E-D	Depreciation rates, service lives, net salvage	Consumer Advocate Division of the Public Service Commission of West Virginia
New Jersey Board of Public Utilities	Atlantic City Electric Company	ER24110854	Cost of capital, awarded rate of return, capital structure	Staff of the New Jersey Board of Public Utilities
Pennsylvania Public Utility Commission	Aqua Pennsylvania, Inc.	A-2022-3033138	Fair market value review (Beaver Falls)	Pennsylvania Office of Consumer Advocate
Mississippi Public Service Commission	Mississippi Power Company	2024-UN-117	Depreciation rates, service lives, net salvage	Mississippi Public Utilities Staff
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	2024.05.061	Cost of capital, depreciation rates, net salvage	Montana Consumer Counsel
Maryland Public Service Commission	Columbia Gas of Maryland	9754	Cost of capital, depreciation rates, net salvage	Maryland Office of People's Counsel
Railroad Commission of Texas	Atmos Energy, Mid-Tex Division	OS-24-00019196	Depreciation rates, service lives, net salvage	Atmos Texas Municipalities
Wyoming Public Service Commission	Montana-Dakota Utilities Co.	30013-415-GR-24	Depreciation rates, service lives, net salvage	Wyoming Office of Consumer Advocate
Indiana Utility Regulatory Commission	Duke Energy Indiana	46038	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Railroad Commission of Texas	Atmos Energy, West Texas Division	OS-24-00018879	Depreciation rates, service lives, net salvage	The Cities of Amarillo, Lubbock, Dalhart, and Channing
Washington Utilities & Transportation Commission	Cascadia Water, LLC	UW-240151	Cost of capital, awarded rate of return, capital structure	Washington Office of Attorney General
Railroad Commission of Texas	West Texas Gas Utility	OS-24-00017816	Cost of capital, depreciation rates, net salvage	Alliance of WTG Municipalities
Maryland Public Service Commission	Washington Gas Light Company	9737	Cost of capital, awarded rate of return, capital structure	Maryland Office of People's Counsel
Railroad Commission of Texas	Texas Gas Services Company	OS-24-00017471	Depreciation rates, service lives, net salvage	The Steering Committee of Cities
Pennsylvania Public Utility Commission	Veolia Water Pennsylvania, Inc.	R-2024-3045192 R-2024-3045193	Cost of capital, depreciation rates, net salvage	Pennsylvania Office of Consumer Advocate
Pennsylvania Public Utility Commission	PECO Energy Company - Gas Division	R-2024-3046932	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Pennsylvania Public Utility Commission	PECO Energy Company - Electric Division	R-2024-3046931	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 2023-000087	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers
Maryland Public Service Commission	Maryland Water Service, Inc.	9729	Cost of capital, awarded rate of return, capital structure	Maryland Office of People's Counsel
Kansas Corporation Commission	Kansas Gas Service	24-KGSG-610-RTS	Depreciation rates, service lives, net salvage	The Citizens' Utility Ratepayer Board
Pennsylvania Public Utility Commission	FirstEnergy Pennsylvania Electric Company	R-2024-3047068	Depreciation rates, service lives, net salvage	Pennsylvania Office of Consumer Advocate
Maryland Public Service Commission	Chesapeake Utilities Corporation Sandpiper Energy, Inc. Elkton Gas Company	9721	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Pennsylvania Public Utility Commission	Duquesne Light Company	R-2024-3046523	Cost of capital, depreciation rates, net salvage	Pennsylvania Office of Consumer Advocate

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Utility Commission of Texas	CenterPoint Energy Houston Electric	PUC 56211	Depreciation rates, service lives, net salvage	Texas Coast Utilities Coalition
Washington Utilities & Transportation Commission	Avista Corporation	UE-240006 UG-240007	Cost of capital, awarded rate of return, capital structure	Washington Office of Attorney General
Public Utility Commission of Texas	AEP Texas Inc.	PUC 56165	Depreciation rates, service lives, net salvage	Cities Served by AEP Texas
Public Utilities Commission of Nevada	Southwest Gas Corporation	23-09012	Depreciation rates, service lives, net salvage	Bureau of Consumer Protection
Public Utilities Commission of the State of California	Southern California Edison	A.23-05-010	Depreciation rates, service lives, net salvage	The Utility Reform Network
Pennsylvania Public Utility Commission	Pennsylvania-American Water Company	R-2023-3043189 R-2023-3043190	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45967	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Massachusetts Department of Public Utilities	Massachusetts Electric Company and Nantucket Electric Company D/B/A National Grid	D.P.U. 23-150	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Iowa Utilities Board	Interstate Power and Light Company	RPU-2023-0002	Depreciation rates, service lives, net salvage	Office of Consumer Advocate
Public Service Commission of South Carolina	Duke Energy Carolinas	2023-388-E 2023-403-E	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Indiana Utility Regulatory Commission	Citizens Energy Group	45988	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Railroad Commission of Texas	CenterPoint Energy Resources Corp.	OS-23-00015513	Depreciation rates, service lives, net salvage	Alliance of CenterPoint Municipalities
Indiana Utility Regulatory Commission	CenterPoint Energy Indiana South	45990	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Delaware Public Service Commission	Artesian Water Company, Inc.	23-0601	Cost of capital, depreciation rates, net salvage	Division of the Public Advocate

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Maryland Public Service Commission	Washington Gas Light Company	9704	Cost of capital, awarded rate of return, capital structure	Maryland Office of People's Counsel
Delaware Public Service Commission	Veolia Water Delaware Inc.	23-0598	Cost of capital, awarded rate of return, capital structure	Division of the Public Advocate
Connecticut Public Utilities Regulatory Authority	United Illuminating Company	22-08-08	Depreciation rates, service lives, net salvage	PURA Staff
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 54634	Depreciation rates, service lives, net salvage	Alliance of Xcel Municipalities
Railroad Commission of Texas	SiEnergy, LP	OS-23-00013504	Depreciation rates, service lives, net salvage	Texas municipal intervenor group
Pennsylvania Public Utility Commission	Aqua Pennsylvania, Inc.	A-2022-3034143	Fair market value review	Pennsylvania Office of Consumer Advocate
Wyoming Public Service Commission	Rocky Mountain Power	20000-633-ER-23	Cost of capital and authorized rate of return	Wyoming Industrial Energy Consumers
Maryland Public Service Commission	Potomac Electric Power Company	9702	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Public Utilities Commission of Nevada	Nevada Power Company d/b/a NV Energy	23-06007 23-06008	Depreciation rates, service lives, net salvage	Bureau of Consumer Protection
Public Utilities Commission of Ohio	Northeast Ohio Natural Gas Corp.	23-0154-GA-AIR	Cost of capital, awarded rate of return, capital structure	Office of the Ohio Consumers' Counsel
New York State Public Service Commission	The Brooklyn Union Gas Company and Keyspan Gas East Corporation d/b/a Nation Grid	23-G-0225 23-G-0226	Depreciation rates, service lives, net salvage, depreciation reserve	The City of New York
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-23-11	Cost of capital, awarded rate of return, capital structure	Micron Technology, Inc.
Indiana Utility Regulatory Commission	Indiana Michigan Power Company	45933	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Massachusetts Department of Public Utilities	Fitchburg Gas and Electric Company d/b/a Unitil	D.P.U. 23-80; D.P.U. 23-81	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Kansas Corporation Commission	Evergy Kansas Central, Evergy Kansas South, and Evergy Metro	23-EKCE-775-RTS	Depreciation rates, service lives, net salvage	The Citizens' Utility Ratepayer Board
Delaware Public Service Commission	Delmarva Power & Light Company	22-0897	Cost of capital, awarded rate of return, capital structure	Division of the Public Advocate
Connecticut Public Utilities Regulatory Authority	Connecticut Water Company	23-08-32	Depreciation rates, service lives, net salvage	PURA Staff
Connecticut Public Utilities Regulatory Authority	Connecticut Natural Gas Corporation and The Southern Connecticut Gas Company	23-11-02	Depreciation rates, service lives, net salvage	PURA Staff
Railroad Commission of Texas	Atmos Pipeline – Texas	OS-23-00013758	Depreciation rates, service lives, net salvage	Atmos Texas Municipalities
Wyoming Public Service Commission	Black Hills Wyoming Gas	30026-78-GR-23	Depreciation rates, service lives, net salvage	Wyoming Office of Consumer Advocate
Indiana Utility Regulatory Commission	Indianapolis Power & Light Company d/b/a AES Indiana	45911	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
New Mexico Public Regulation Commission	Southwestern Public Service Company	22-00286-UT	Cost of capital, depreciation rates, net salvage	The New Mexico Large Customer Group; Occidental Permian
Public Utilities Commission of the State of California	Southern California Gas Company San Diego Gas & Electric Company	A.22-05-015 A.22-05-016	Depreciation rates, service lives, net salvage	The Utility Reform Network
Public Utilties Commission of the State of Colorado	Public Service Company of Colorado	22AL-0530E 22AL-0478E	Cost of capital, awarded rate of return, capital structure	Colorado Energy Consumers
New Mexico Public Regulatory Commission	Public Service Company of New Mexico	22-00270-UT	Cost of capital, depreciation rates, net salvage	The Albuquerque Bernalillo County Water Utility Authority
Florida Public Service Commission	Peoples Gas System	20230023-GU 20220219-GU 20220212-GU	Cost of capital, depreciation rates, net salvage	Florida Office of Public Counsel
Maryland Public Service Commission	Potomac Edison Company	9695	Cost of capital, depreciation rates, net salvage	Maryland Office of People's Counsel
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	2022.11.099	Depreciation rates, service lives, net salvage	Montana Consumer Counsel and Denbury Onshore

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Indiana Utility Regulatory Commission	Indiana-American Water Company	45870	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Service Commission of South Carolina	Dominion Energy South Carolina	2023-70-G	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Maryland Public Service Commission	Columbia Gas of Maryland	9701	Cost of capital, awarded rate of return, capital structure	Maryland Office of People's Counsel
Pennsylvania Public Utility Commission	Columbia Water Company	R-2023-3040258	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Maryland Public Service Commission	Baltimore Gas and Electric Company	9692	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Arizona Corporation Commission	Arizona Public Service Company	E-01345A-22-0144	Cost of capital, awarded rate of return, capital structure	Residential Utility Consumer Office
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 2022-000093	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers
Public Service Commission of the State of Montana	NorthWestern Energy	2022.07.078	Cost of capital, depreciation rates, net salvage	Montana Consumer Counsel and Montana Large Customer Group
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45772	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor
Public Service Commission of South Carolina	Duke Energy Progress	2022-254-E	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Wyoming Public Service Commission	Cheyenne Light, Fuel and Power Company D/B/A Black Hills Energy	20003-214-ER-22	Depreciation rates, service lives, net salvage	Wyoming Office of Consumer Advocate
Railroad Commission of Texas	Texas Gas Services Company	OS-22-00009896	Depreciation rates, service lives, net salvage	The City of El Paso
Public Utilities Commission of Nevada	Sierra Pacific Power Company	22-06014	Depreciation rates, service lives, net salvage	Bureau of Consumer Protection
Washington Utilities & Transportation Commission	Puget Sound Energy	UE-220066 UG-220067 UG-210918	Depreciation rates, service lives, net salvage	Washington Office of Attorney General

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Utility Commission of Texas	Oncor Electric Delivery Company LLC	PUC 53601	Depreciation rates, service lives, net salvage	Alliance of Oncor Cities
Florida Public Service Commission	Florida Public Utilities Company	20220067-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel
Public Utility Commission of Texas	Entergy Texas, Inc.	PUC 53719	Depreciation rates, decommissioning costs	Texas Municipal Group
Florida Public Service Commission	Florida City Gas	2020069-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel
Connecticut Public Utilities Regulatory Authority	Aquarion Water Company of Connecticut	22-07-01	Depreciation rates, service lives, net salvage	PURA Staff
Washington Utilities & Transportation Commission	Avista Corporation	UE-220053 UG-220054 UE-210854	Cost of capital, awarded rate of return, capital structure	Washington Office of Attorney General
Federal Energy Regulatory Commission	ANR Pipeline Company	RP22-501-000	Depreciation rates, service lives, net salvage	Ascent Resources - Utica, LLC
Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania, Inc.	R-2022-3031211	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Service Commission of South Carolina	Piedmont Natural Gas Company	2022-89-G	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Pennsylvania Public Utility Commission	UGI Utilities, Inc. - Gas Division	R-2021-3030218	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Utilities Commission of the State of California	Pacific Gas & Electric Company	A.21-06-021	Depreciation rates, service lives, net salvage	The Utility Reform Network
Pennsylvania Public Utility Commission	PECO Energy Company - Gas Division	R-2022-3031113	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 202100164	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers
Massachusetts Department of Public Utilities	NSTAR Electric Company D/B/A Eversource Energy	D.P.U. 22-22	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Michigan Public Service Company	DTE Electric Company	U-20836	Cost of capital, awarded rate of return, capital structure	Michigan Environmental Council and Citizens Utility Board of Michigan
New York State Public Service Commission	Consolidated Edison Company of New York, Inc.	22-E-0064 22-G-0065	Depreciation rates, service lives, net salvage, depreciation reserve	The City of New York
Pennsylvania Public Utility Commission	Aqua Pennsylvania Wastewater / East Whiteland Township	A-2021-3026132	Fair market value estimates for wastewater assets	Pennsylvania Office of Consumer Advocate
Public Service Commission of South Carolina	Kiawah Island Utility, Inc.	2021-324-WS	Cost of capital, awarded rate of return, capital structure	South Carolina Office of Regulatory Staff
Pennsylvania Public Utility Commission	Aqua Pennsylvania Wastewater / Willistown Township	A-2021-3027268	Fair market value estimates for wastewater assets	Pennsylvania Office of Consumer Advocate
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45621	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Arkansas Public Service Commission	Southwestern Electric Power Company	21-070-U	Cost of capital, depreciation rates, net salvage	Western Arkansas Large Energy Consumers
Federal Energy Regulatory Commission	Southern Star Central Gas Pipeline	RP21-778-002	Depreciation rates, service lives, net salvage	Consumer-Owned Shippers
Railroad Commission of Texas	Participating Texas gas utilities in consolidated proceeding	OS-21-00007061	Securitization of extraordinary gas costs arising from winter storms	The City of El Paso
Public Service Commission of South Carolina	Palmetto Wastewater Reclamation, Inc.	2021-153-S	Cost of capital, awarded rate of return, capital structure, ring-fencing	South Carolina Office of Regulatory Staff
Public Utilties Commission of the State of Colorado	Public Service Company of Colorado	21AL-0317E	Cost of capital, depreciation rates, net salvage	Colorado Energy Consumers
Pennsylvania Public Utility Commission	City of Lancaster - Water Department	R-2021-3026682	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 51802	Depreciation rates, service lives, net salvage	The Alliance of Xcel Municipalities
Pennsylvania Public Utility Commission	The Borough of Hanover - Hanover Municipal Waterworks	R-2021-3026116	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Maryland Public Service Commission	Delmarva Power & Light Company	9670	Cost of capital and authorized rate of return	Maryland Office of People's Counsel
Oklahoma Corporation Commission	Oklahoma Natural Gas Company	PUD 202100063	Cost of capital, awarded rate of return, capital structure	Oklahoma Industrial Energy Consumers
Indiana Utility Regulatory Commission	Indiana Michigan Power Company	45576	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	El Paso Electric Company	PUC 52195	Depreciation rates, service lives, net salvage	The City of El Paso
Pennsylvania Public Utility Commission	Aqua Pennsylvania	R-2021-3027385	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Service Commission of the State of Montana	NorthWestern Energy	D2021.02.022	Cost of capital, awarded rate of return, capital structure	Montana Consumer Counsel
Pennsylvania Public Utility Commission	PECO Energy Company	R-2021-3024601	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
New Mexico Public Regulation Commission	Southwestern Public Service Company	20-00238-UT	Cost of capital and authorized rate of return	The New Mexico Large Customer Group; Occidental Permian
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 202100055	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers
Pennsylvania Public Utility Commission	Duquesne Light Company	R-2021-3024750	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Maryland Public Service Commission	Columbia Gas of Maryland	9664	Cost of capital and authorized rate of return	Maryland Office of People's Counsel
Indiana Utility Regulatory Commission	Southern Indiana Gas Company, d/b/a Vectren Energy Delivery of Indiana, Inc.	45447	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	Southwestern Electric Power Company	PUC 51415	Depreciation rates, service lives, net salvage	Cities Advocating Reasonable Deregulation
New Mexico Public Regulatory Commission	Avangrid, Inc., Avangrid Networks, Inc., NM Green Holdings, Inc., PNM, and PNM Resources	20-00222-UT	Ring fencing and capital structure	The Albuquerque Bernalillo County Water Utility Authority

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Indiana Utility Regulatory Commission	Indiana Gas Company, d/b/a Vectren Energy Delivery of Indiana, Inc.	45468	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utilities Commission of Nevada	Nevada Power Company and Sierra Pacific Power Company, d/b/a NV Energy	20-07023	Construction work in progress	MGM Resorts International, Caesars Enterprise Services, LLC, and the Southern Nevada Water Authority
Massachusetts Department of Public Utilities	Boston Gas Company, d/b/a National Grid	D.P.U. 20-120	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Public Service Commission of the State of Montana	ABACO Energy Services, LLC	D2020.07.082	Cost of capital and authorized rate of return	Montana Consumer Counsel
Maryland Public Service Commission	Washington Gas Light Company	9651	Cost of capital and authorized rate of return	Maryland Office of People's Counsel
Florida Public Service Commission	Utilities, Inc. of Florida	20200139-WS	Cost of capital and authorized rate of return	Florida Office of Public Counsel
New Mexico Public Regulatory Commission	El Paso Electric Company	20-00104-UT	Cost of capital, depreciation rates, net salvage	City of Las Cruces and Doña Ana County
Public Utilities Commission of Nevada	Nevada Power Company	20-06003	Cost of capital, awarded rate of return, capital structure, earnings sharing	MGM Resorts International, Caesars Enterprise Services, LLC, Wynn Las Vegas, LLC, Smart Energy Alliance, and Circus Circus Las Vegas, LLC
Wyoming Public Service Commission	Rocky Mountain Power	20000-578-ER-20	Cost of capital and authorized rate of return	Wyoming Industrial Energy Consumers
Florida Public Service Commission	Peoples Gas System	20200051-GU 20200166-GU	Cost of capital, depreciation rates, net salvage	Florida Office of Public Counsel
Wyoming Public Service Commission	Rocky Mountain Power	20000-539-EA-18	Depreciation rates, service lives, net salvage	Wyoming Industrial Energy Consumers
Public Service Commission of South Carolina	Dominion Energy South Carolina	2020-125-E	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Pennsylvania Public Utility Commission	The City of Bethlehem	2020-3020256	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Railroad Commission of Texas	Texas Gas Services Company	GUD 10928	Depreciation rates, service lives, net salvage	Gulf Coast Service Area Steering Committee

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Utilities Commission of the State of California	Southern California Edison	A.19-08-013	Depreciation rates, service lives, net salvage	The Utility Reform Network
Massachusetts Department of Public Utilities	NSTAR Gas Company	D.P.U. 19-120	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Georgia Public Service Commission	Liberty Utilities (Peach State Natural Gas)	42959	Depreciation rates, service lives, net salvage	Public Interest Advocacy Staff
Florida Public Service Commission	Florida Public Utilities Company	20190155-El 20190156-El 20190174-El	Depreciation rates, service lives, net salvage	Florida Office of Public Counsel
Illinois Commerce Commission	Commonwealth Edison Company	20-0393	Depreciation rates, service lives, net salvage	The Office of the Illinois Attorney General
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 49831	Depreciation rates, service lives, net salvage	Alliance of Xcel Municipalities
Public Service Commission of South Carolina	Blue Granite Water Company	2019-290-WS	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Railroad Commission of Texas	CenterPoint Energy Resources	GUD 10920	Depreciation rates and grouping procedure	Alliance of CenterPoint Municipalities
Pennsylvania Public Utility Commission	Aqua Pennsylvania Wastewater / East Norriton Township	A-2019-3009052	Fair market value estimates for wastewater assets	Pennsylvania Office of Consumer Advocate
New Mexico Public Regulation Commission	Southwestern Public Service Company	19-00170-UT	Cost of capital and authorized rate of return	The New Mexico Large Customer Group; Occidental Permian
Indiana Utility Regulatory Commission	Duke Energy Indiana	45253	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor
Maryland Public Service Commission	Columbia Gas of Maryland	9609	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Washington Utilities & Transportation Commission	Avista Corporation	UE-190334	Cost of capital, awarded rate of return, capital structure	Washington Office of Attorney General
Indiana Utility Regulatory Commission	Indiana Michigan Power Company	45235	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Utilities Commission of the State of California	Pacific Gas & Electric Company	18-12-009	Depreciation rates, service lives, net salvage	The Utility Reform Network
Oklahoma Corporation Commission	The Empire District Electric Company	PUD 201800133	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Arkansas Public Service Commission	Southwestern Electric Power Company	19-008-U	Cost of capital, depreciation rates, net salvage	Western Arkansas Large Energy Consumers
Public Utility Commission of Texas	CenterPoint Energy Houston Electric	PUC 49421	Depreciation rates, service lives, net salvage	Texas Coast Utilities Coalition
Massachusetts Department of Public Utilities	Massachusetts Electric Company and Nantucket Electric Company	D.P.U. 18-150	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201800140	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2018.9.60	Depreciation rates, service lives, net salvage	Montana Consumer Counsel and Denbury Onshore
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45159	Depreciation rates, grouping procedure, demolition costs	Indiana Office of Utility Consumer Counselor
Public Service Commission of the State of Montana	NorthWestern Energy	D2018.2.12	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 201800097	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Wal-Mart
Nevada Public Utilities Commission	Southwest Gas Corporation	18-05031	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	Texas-New Mexico Power Company	PUC 48401	Depreciation rates, service lives, net salvage	Alliance of Texas-New Mexico Power Municipalities
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201700496	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Maryland Public Service Commission	Washington Gas Light Company	9481	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Indiana Utility Regulatory Commission	Citizens Energy Group	45039	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	Entergy Texas, Inc.	PUC 48371	Depreciation rates, decommissioning costs	Texas Municipal Group
Washington Utilities & Transportation Commission	Avista Corporation	UE-180167	Depreciation rates, service lives, net salvage	Washington Office of Attorney General
New Mexico Public Regulation Commission	Southwestern Public Service Company	17-00255-UT	Cost of capital and authorized rate of return	HollyFrontier Navajo Refining; Occidental Permian
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 47527	Depreciation rates, plant service lives	Alliance of Xcel Municipalities
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2017.9.79	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Florida Public Service Commission	Florida City Gas	20170179-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel
Washington Utilities & Transportation Commission	Avista Corporation	UE-170485	Cost of capital and authorized rate of return	Washington Office of Attorney General
Wyoming Public Service Commission	Powder River Energy Corporation	10014-182-CA-17	Credit analysis, cost of capital	Private customer
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201700151	Depreciation, terminal salvage, risk analysis	Oklahoma Industrial Energy Consumers
Public Utility Commission of Texas	Oncor Electric Delivery Company	PUC 46957	Depreciation rates, simulated analysis	Alliance of Oncor Cities
Nevada Public Utilities Commission	Nevada Power Company	17-06004	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	El Paso Electric Company	PUC 46831	Depreciation rates, interim retirements	City of El Paso
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-24	Accelerated depreciation of North Valmy plant	Micron Technology, Inc.

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-23	Depreciation rates, service lives, net salvage	Micron Technology, Inc.
Public Utility Commission of Texas	Southwestern Electric Power Company	PUC 46449	Depreciation rates, decommissioning costs	Cities Advocating Reasonable Deregulation
Massachusetts Department of Public Utilities	Eversource Energy	D.P.U. 17-05	Cost of capital, capital structure, and rate of return	Sunrun Inc.; Energy Freedom Coalition of America
Railroad Commission of Texas	Atmos Pipeline - Texas	GUD 10580	Depreciation rates, grouping procedure	City of Dallas
Public Utility Commission of Texas	Sharyland Utility Company	PUC 45414	Depreciation rates, simulated analysis	City of Mission
Oklahoma Corporation Commission	Empire District Electric Company	PUD 201600468	Cost of capital, depreciation rates	Oklahoma Industrial Energy Consumers
Railroad Commission of Texas	CenterPoint Energy Texas Gas	GUD 10567	Depreciation rates, simulated plant analysis	Texas Coast Utilities Coalition
Arkansas Public Service Commission	Oklahoma Gas & Electric Company	160-159-GU	Cost of capital, depreciation rates, terminal salvage	Arkansas River Valley Energy Consumers; Wal-Mart
Florida Public Service Commission	Peoples Gas	160-159-GU	Depreciation rates, service lives, net salvage	Florida Office of Public Counsel
Arizona Corporation Commission	Arizona Public Service Company	E-01345A-16-0036	Cost of capital, depreciation rates, terminal salvage	Energy Freedom Coalition of America
Nevada Public Utilities Commission	Sierra Pacific Power Company	16-06008	Depreciation rates, net salvage, theoretical reserve	Northern Nevada Utility Customers
Oklahoma Corporation Commission	Oklahoma Gas & Electric Co.	PUD 201500273	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201500208	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Oklahoma Natural Gas Company	PUD 201500213	Cost of capital, depreciation rates, net salvage	Public Utility Division

Proxy Group Summary

Company	Ticker	Market Cap. ($ millions)	Market Category	Value Line Safety Rank	Financial Strength
Alliant Energy Corporation	LNT	17,600	Large Cap	1	A
Ameren Corporation	AEE	28,300	Large Cap	1	A
American Electric Power Company, Inc.	AEP	65,300	Large Cap	1	A
Avista Corporation	AVA	3,000	Mid Cap	2	A
CenterPoint Energy, Inc.	CNP	25,900	Large Cap	2	B++
CMS Energy Corporation	CMS	22,600	Large Cap	2	B++
Consolidated Edison, Inc.	ED	36,100	Large Cap	1	A+
Dominion Energy, Inc.	D	51,900	Large Cap	2	A
DTE Energy Company	DTE	28,300	Large Cap	2	B++
Duke Energy Corporation	DUK	99,100	Large Cap	1	A
Entergy Corporation	ETR	42,600	Large Cap	1	A
Eversource Energy	ES	27,700	Large Cap	2	A
Exelon Corporation	EXC	48,600	Large Cap	2	B++
FirstEnergy Corporation	FE	26,800	Large Cap	2	B++
Evergy, Inc.	EVRG	17,700	Large Cap	2	B++
IDACORP, Inc.	IDA	7,200	Mid Cap	1	A
NextEra Energy, Inc.	NEE	177,000	Large Cap	2	A+
NorthWestern Energy Group, Inc.	NWE	3,600	Mid Cap	2	B++
OGE Energy Corporation	OGE	9,000	Mid Cap	2	B++
Pinnacle West Capital Corporation	PNW	10,800	Large Cap	2	B++
Portland General Electric Company	POR	4,800	Mid Cap	2	B++
Public Service Enterprise Group Inc.	PEG	41,600	Large Cap	1	A
Southern Company	SO	105,000	Large Cap	1	A
Xcel Energy Inc.	XEL	47,900	Large Cap	2	A

Value Line Investment Survey

DCF - Stock and Index Prices

Exhibit DJG-3

Ticker	^GSPC	LNT	AEE	AEP	AVA	CNP	CMS	ED	D	DTE	DUK	ETR	ES	EXC	FE	EVRG	IDA	NEE	NWE	OGE	PNW	POR	PEG	SO	XEL
30-day Average	6781	67.14	102.27	120.28	39.75	38.98	73.04	98.15	59.75	135.25	121.42	94.96	69.86	45.49	45.94	75.56	128.43	83.22	65.06	44.36	88.66	48.74	80.88	89.69	79.81
Standard Deviation	92.0	1.19	2.18	2.43	1.28	0.68	1.49	2.16	1.15	2.91	2.89	1.19	3.80	1.01	0.83	1.22	1.87	1.78	2.72	0.73	0.96	1.47	1.40	2.31	1.89
12/10/25	6887	64.81	97.77	114.16	38.58	37.48	70.01	95.41	58.06	129.99	114.00	93.33	67.63	43.28	44.40	73.51	125.76	81.27	67.00	42.89	86.55	47.83	78.69	84.08	74.62
12/09/25	6841	64.89	98.34	116.07	38.44	37.93	70.43	95.82	58.46	130.25	115.24	93.23	67.83	43.76	44.77	73.50	125.06	79.64	66.30	43.07	87.00	48.22	78.70	85.49	75.72
12/08/25	6847	64.78	98.61	115.73	38.25	38.11	70.52	95.45	58.44	130.00	115.22	92.90	66.70	43.33	44.75	73.34	124.73	80.55	65.70	42.88	87.32	48.18	78.12	85.56	75.73
12/05/25	6870	65.50	99.15	117.54	38.71	38.43	71.09	96.60	58.49	131.23	116.52	94.22	66.74	43.81	44.91	73.28	126.81	83.13	65.57	43.38	88.17	48.57	78.94	86.28	77.18
12/04/25	6857	65.71	100.13	118.04	38.61	38.54	71.70	96.22	59.17	132.16	117.97	94.46	67.06	43.91	45.14	73.81	126.47	83.39	65.67	43.49	88.08	48.73	80.13	87.33	77.77
12/03/25	6850	66.38	100.74	118.06	39.33	38.38	72.19	96.45	59.36	133.18	118.62	94.24	65.97	44.54	45.23	74.29	128.10	84.95	66.72	44.25	88.62	49.33	79.90	87.98	78.39
12/02/25	6829	66.53	100.78	119.23	39.44	38.35	72.64	96.87	59.68	131.55	119.69	92.97	66.31	45.00	45.66	74.53	128.35	84.58	67.11	44.42	88.54	49.50	80.04	89.04	79.04
12/01/25	6813	67.60	102.26	120.51	40.66	39.13	73.16	97.88	60.12	133.27	120.75	94.59	66.55	45.69	46.43	75.52	130.32	84.65	67.97	44.86	89.32	50.43	80.92	89.01	79.73
11/28/25	6849	69.47	105.59	123.77	41.38	39.98	75.44	100.36	62.07	137.03	123.94	97.52	67.18	47.12	47.72	77.65	131.78	86.29	69.09	45.78	90.86	50.82	82.86	91.12	82.11
11/26/25	6813	69.18	105.26	122.72	41.45	39.95	75.27	100.14	61.84	136.78	123.43	96.55	66.70	46.57	47.36	77.11	130.83	85.54	68.29	45.50	90.59	50.74	82.59	90.24	81.25
11/25/25	6766	68.48	104.17	121.58	41.26	39.41	74.81	98.85	60.85	136.07	121.93	95.27	65.94	45.78	46.92	76.57	129.53	84.83	67.51	44.85	89.50	50.32	81.51	89.29	80.39
11/24/25	6705	68.41	104.04	122.04	41.00	39.72	74.30	98.92	60.91	136.07	122.09	95.48	65.68	46.23	47.34	77.02	129.05	84.23	66.77	44.75	89.44	49.80	81.49	89.14	80.26
11/21/25	6603	68.27	103.78	120.84	40.72	39.56	74.04	100.16	60.78	135.77	122.80	93.70	64.55	45.75	46.89	75.85	127.94	83.48	65.69	44.30	89.15	49.57	80.62	89.27	79.67
11/20/25	6539	67.47	102.72	120.90	40.34	39.59	73.50	100.95	60.15	135.71	122.54	93.35	63.55	45.41	46.57	75.03	126.77	83.73	65.61	44.13	89.34	49.20	80.12	88.57	79.49
11/19/25	6642	67.22	102.25	121.71	40.19	39.39	72.95	100.38	59.52	135.05	122.23	94.03	65.26	45.56	46.24	74.93	126.23	83.70	65.34	44.08	88.72	48.68	80.47	89.05	79.67
11/18/25	6617	68.09	104.15	123.51	40.40	39.77	74.27	102.06	60.76	137.08	123.80	94.44	74.54	46.38	46.61	76.03	127.09	84.07	65.82	44.14	89.38	48.81	81.71	90.69	81.00
11/17/25	6672	68.10	104.62	123.72	40.44	39.96	74.46	102.99	60.81	137.60	125.18	95.54	74.03	46.60	46.56	76.41	127.83	85.17	65.22	44.59	89.16	49.14	81.82	90.58	81.31
11/14/25	6734	67.33	104.27	121.30	40.62	39.52	73.94	100.82	59.88	137.10	122.71	95.05	73.30	45.94	45.94	75.77	128.29	83.32	65.11	44.76	88.39	49.43	82.18	89.95	80.58
11/13/25	6737	67.42	104.02	121.48	40.85	39.36	73.93	100.12	60.19	137.72	122.52	94.42	73.69	45.45	45.71	75.64	129.17	83.43	65.21	44.97	88.82	50.44	81.74	90.43	80.14
11/12/25	6851	68.14	104.96	122.68	41.16	39.36	74.96	99.36	60.68	140.28	122.83	95.90	73.61	45.93	46.33	76.63	130.64	85.31	67.31	45.63	88.98	50.52	82.87	91.14	80.72
11/11/25	6847	68.02	104.44	122.73	41.36	39.47	74.84	98.77	60.52	139.78	122.60	96.23	73.33	45.44	46.28	76.28	128.72	85.18	67.12	45.38	88.77	50.29	83.08	90.40	81.16
11/10/25	6832	66.96	103.59	122.56	40.64	39.26	74.06	97.43	60.19	139.13	121.87	96.47	72.51	45.46	46.13	75.87	128.80	84.20	66.16	44.68	87.71	48.90	82.58	90.02	80.40
11/07/25	6729	67.34	103.90	120.48	40.35	39.19	73.23	97.71	60.89	136.75	122.59	96.55	73.04	45.81	45.90	74.90	129.44	83.37	65.02	44.32	87.97	47.85	82.65	90.69	80.91
11/06/25	6720	66.74	101.28	118.59	39.94	38.77	71.81	96.19	59.82	134.09	122.93	95.07	71.54	45.31	45.42	74.87	127.98	81.45	63.22	44.08	87.64	47.77	81.75	90.16	80.54
11/05/25	6796	66.85	100.56	118.82	39.27	38.64	72.03	95.32	59.02	134.00	122.70	95.64	72.91	45.75	45.25	76.07	128.46	81.59	61.01	44.05	88.46	47.57	79.23	90.66	81.19
11/04/25	6772	66.59	101.18	119.36	38.23	38.52	72.39	97.15	58.66	133.44	122.76	95.59	73.82	45.98	45.70	76.33	128.69	81.14	60.85	44.29	89.36	47.39	81.17	91.97	81.59
11/03/25	6852	66.47	100.81	118.98	37.69	38.21	71.95	95.84	57.84	133.87	122.60	96.23	74.36	45.80	45.59	76.56	128.74	81.23	60.05	44.13	89.45	46.96	80.71	92.39	81.26
10/31/25	6840	66.82	101.29	119.32	37.60	38.03	73.00	96.61	58.03	135.54	123.23	95.45	73.81	45.72	45.39	76.10	128.14	80.85	59.67	44.14	87.61	45.68	79.92	93.27	81.17
10/30/25	6822	67.42	102.00	120.94	37.81	38.69	72.66	97.38	58.86	138.06	124.13	95.41	73.80	46.66	45.77	77.04	130.23	81.09	60.00	44.46	88.63	45.80	80.11	94.29	81.59
10/29/25	6891	67.28	101.55	121.15	37.81	38.73	71.75	96.20	58.33	138.86	123.22	94.83	73.81	46.79	45.36	76.23	132.89	81.21	59.83	44.41	88.20	45.75	79.65	92.75	79.69

All prices are adjusted closing prices reported by Yahoo! Finance, http://finance.yahoo.com

DCF - Dividend Yields

Exhibit DJG-4

Company	Ticker	[1] Annualized Dividend	[2] Stock Price	[3] Dividend Yield
Alliant Energy Corporation	LNT	2.03	67.14	3.02%
Ameren Corporation	AEE	2.84	102.27	2.78%
American Electric Power Company, Inc.	AEP	3.80	120.28	3.16%
Avista Corporation	AVA	1.96	39.75	4.93%
CenterPoint Energy, Inc.	CNP	0.88	38.98	2.26%
CMS Energy Corporation	CMS	2.17	73.04	2.97%
Consolidated Edison, Inc.	ED	3.40	98.15	3.46%
Dominion Energy, Inc.	D	2.67	59.75	4.47%
DTE Energy Company	DTE	4.44	135.25	3.28%
Duke Energy Corporation	DUK	4.26	121.42	3.51%
Entergy Corporation	ETR	2.56	94.96	2.70%
Eversource Energy	ES	3.01	69.86	4.31%
Exelon Corporation	EXC	1.60	45.49	3.52%
FirstEnergy Corporation	FE	1.78	45.94	3.87%
Evergy, Inc.	EVRG	2.78	75.56	3.68%
IDACORP, Inc.	IDA	3.52	128.43	2.74%
NextEra Energy, Inc.	NEE	2.27	83.22	2.73%
NorthWestern Energy Group, Inc.	NWE	2.64	65.06	4.06%
OGE Energy Corporation	OGE	1.70	44.36	3.83%
Pinnacle West Capital Corporation	PNW	3.64	88.66	4.11%
Portland General Electric Company	POR	2.10	48.74	4.31%
Public Service Enterprise Group Inc.	PEG	2.52	80.88	3.12%
Southern Company	SO	2.96	89.69	3.30%
Xcel Energy Inc.	XEL	2.28	79.81	2.86%
Average		**$2.66**	**$79.03**	**3.46%**

[1] Yahoo Finance

[2] Average stock price from Exhibit DJG-3

[3] = [1] / [2]

DCF - Terminal Growth Rate Determinants

DCF Growth Rate Indicators	Rate	
Nominal GDP	3.7%	[1]
Real GDP	1.6%	[2]
PPL Annual Load Growth (2015-2024)	-0.1%	[3]
PPL Annual Customer Growth (2015-2024)	0.5%	[4]
Long-Term Growth Ceiling	**3.7%**	

[1], [2] CBO, The 2025 Long-Term Budget Outlook, p. 32

[3], [4] Response to OCA-II-10 Attach. 1 (CAGR)

DCF - Final Result

Company	Ticker	[1] Dividend Yield	[2] Analyst Growth		[3] Sustainable Growth	[4] DCF Result (Analyst Growth)	[5] DCF Result (Sustainable Growth)
Alliant Energy Corporation	LNT	3.0%	6.0%		3.7%	9.2%	6.8%
Ameren Corporation	AEE	2.8%	6.5%		3.7%	9.5%	6.6%
American Electric Power Company, Inc.	AEP	3.2%	5.5%		3.7%	8.8%	7.0%
Avista Corporation	AVA	4.9%	4.0%		3.7%	9.1%	8.8%
CenterPoint Energy, Inc.	CNP	2.3%	5.5%		3.7%	7.9%	6.0%
CMS Energy Corporation	CMS	3.0%	7.5%		3.7%	10.7%	6.8%
Consolidated Edison, Inc.	ED	3.5%	4.5%		3.7%	8.1%	7.3%
Dominion Energy, Inc.	D	4.5%	6.0%	*	3.7%	10.7%	8.3%
DTE Energy Company	DTE	3.3%	3.0%		3.7%	6.4%	7.1%
Duke Energy Corporation	DUK	3.5%	3.5%		3.7%	7.1%	7.3%
Entergy Corporation	ETR	2.7%	5.5%		3.7%	8.3%	6.5%
Eversource Energy	ES	4.3%	5.5%		3.7%	10.0%	8.2%
Exelon Corporation	EXC	3.5%	5.0%		3.7%	8.7%	7.3%
FirstEnergy Corporation	FE	3.9%	4.5%		3.7%	8.5%	7.7%
Evergy, Inc.	EVRG	3.7%	7.0%		3.7%	10.9%	7.5%
IDACORP, Inc.	IDA	2.7%	4.5%		3.7%	7.4%	6.5%
NextEra Energy, Inc.	NEE	2.7%	9.5%		3.7%	12.5%	6.5%
NorthWestern Energy Group, Inc.	NWE	4.1%	1.5%		3.7%	5.6%	7.9%
OGE Energy Corporation	OGE	3.8%	3.0%		3.7%	6.9%	7.7%
Pinnacle West Capital Corporation	PNW	4.1%	1.5%		3.7%	5.7%	8.0%
Portland General Electric Company	POR	4.3%	5.5%		3.7%	10.0%	8.2%
Public Service Enterprise Group Inc.	PEG	3.1%	6.0%		3.7%	9.3%	6.9%
Southern Company	SO	3.3%	3.5%		3.7%	6.9%	7.1%
Xcel Energy Inc.	XEL	2.9%	6.5%		3.7%	9.5%	6.7%
Average		**3.5%**	**5.0%**		**3.7%**	**8.7%**	**7.3%**

[1] Dividend Yield from Exhibit DJG-4

[2] Forecasted dividend growth rates - Value Line (*Projected earnings growth used when growth not reported or negative)

[3] Sustainable growth rate from Exhibit DJG-5

[4] Annual Compounding DCF = $D_0 (1 + g) / P_0 + g$ (using analyst growth rate)

[5] Annual Compounding DCF = $D_0 (1 + g) / P_0 + g$ (using sustainable growth rate)

CAPM - Risk-Free Rate Estimate

Date	Rate
12/10/25	4.78%
12/09/25	4.80%
12/08/25	4.81%
12/05/25	4.79%
12/04/25	4.76%
12/03/25	4.73%
12/02/25	4.74%
12/01/25	4.74%
11/28/25	4.67%
11/26/25	4.64%
11/25/25	4.67%
11/24/25	4.68%
11/21/25	4.71%
11/20/25	4.73%
11/19/25	4.75%
11/18/25	4.74%
11/17/25	4.73%
11/14/25	4.74%
11/13/25	4.70%
11/12/25	4.67%
11/10/25	4.71%
11/07/25	4.70%
11/06/25	4.69%
11/05/25	4.74%
11/04/25	4.67%
11/03/25	4.69%
10/31/25	4.67%
10/30/25	4.65%
10/29/25	4.61%
10/28/25	4.55%
Average	**4.71%**

*Daily Treasury Yield Curve Rates on 30-year T-bonds,
http://www.treasury.gov/resources-center/data-chart-center/interest-rates/

CAPM - Beta Coefficients

Company	Ticker	Beta
Alliant Energy Corporation	LNT	0.80
Ameren Corporation	AEE	0.80
American Electric Power Company, Inc.	AEP	0.70
Avista Corporation	AVA	0.75
CenterPoint Energy, Inc.	CNP	0.80
CMS Energy Corporation	CMS	0.70
Consolidated Edison, Inc.	ED	0.65
Dominion Energy, Inc.	D	0.80
DTE Energy Company	DTE	0.80
Duke Energy Corporation	DUK	0.65
Entergy Corporation	ETR	0.75
Eversource Energy	ES	0.85
Exelon Corporation	EXC	0.75
FirstEnergy Corporation	FE	0.75
Evergy, Inc.	EVRG	0.75
IDACORP, Inc.	IDA	0.65
NextEra Energy, Inc.	NEE	0.90
NorthWestern Energy Group, Inc.	NWE	0.75
OGE Energy Corporation	OGE	0.85
Pinnacle West Capital Corporation	PNW	0.75
Portland General Electric Company	POR	0.75
Public Service Enterprise Group Inc.	PEG	0.85
Southern Company	SO	0.65
Xcel Energy Inc.	XEL	0.70
Average		0.76

Value Line Investment Survey

CAPM - Implied Equity Risk Premium Estimate

Year	[1] Market Value	[2] Operating Earnings	[3] Dividends	[4] Buybacks	[5] Earnings Yield	[6] Dividend Yield	[7] Buyback Yield	[8] Gross Cash Yield
2014	18,245	1,004	350	553	5.50%	1.92%	3.03%	4.95%
2015	17,900	885	382	572	4.95%	2.14%	3.20%	5.33%
2016	19,268	920	397	536	4.77%	2.06%	2.78%	4.85%
2017	22,821	1,066	420	519	4.67%	1.84%	2.28%	4.12%
2018	21,027	1,282	456	806	6.10%	2.17%	3.84%	6.01%
2019	26,760	1,305	485	729	4.88%	1.81%	2.72%	4.54%
2020	31,659	1,019	480	520	3.22%	1.52%	1.64%	3.16%
2021	40,356	1,739	511	882	4.31%	1.27%	2.18%	3.45%
2022	32,133	1,656	565	923	5.15%	1.76%	2.87%	4.63%
2023	36,870	1,790	588	795	4.85%	1.60%	2.16%	3.75%
2024	49,805	1,968	630	943	3.95%	1.26%	1.89%	3.16%

Cash Yield	4.36%	[9]
Growth Rate	6.96%	[10]
Risk-free Rate	4.71%	[11]
Current Index Value	6,781	[12]

Year	[13] 1	[14] 2	[15] 3	[16] 4	[17] 5
Expected Dividends	316	338	362	387	414
Expected Terminal Value					8613
Present Value	288	281	274	267	5672
Intrinsic Index Value	6781	[18]			
Required Return on Market	9.7%	[19]			
Implied Equity Risk Premium	**5.0%**	[20]			

[1-4] S&P Quarterly Press Releases, data found at https://us.spindices.com/indices/equity/sp-500 (additional info tab) (all dollar figures are in $ billions)
[1] Market value of S&P 500
[5] = [2] / [1]
[6] = [3] / [1]
[7] = [4] / [1]
[8] = [6] + [7]
[9] = Average of [8]
[10] = Compund annual growth rate of [2] = (end value / beginning value)^ $^{1/10}$-1
[11] Risk-free rate from DJG risk-free rate exhibit
[12] 30-day average of closing index prices from DJG stock price exhibit
[13-16] Expected dividends = [9]*[12]*(1+[10])^{n} ; Present value = expected dividend / (1+[11]+[19])^{n}
[17] Expected terminal value = expected dividend * (1+[11]) / [19] ; Present value = (expected dividend + expected terminal value) / (1+[11]+[19])^{n}
[18] = Sum([13-17]) present values.
[19] = [20] + [11]
[20] Internal rate of return calculation setting [18] equal to [12] and solving for the discount rate

CAPM - Equity Risk Premium Results

IESE Business School Survey	5.5%	[1]
Kroll (Duff & Phelps) Report	5.0%	[2]
Damodaran (average)	4.2%	[3]
Garrett	5.0%	[4]
Average	**4.9%**	

CAPM - Final Results

Company	Ticker	[1] Beta	[2] CAPM Result
Alliant Energy Corporation	LNT	0.80	8.7%
Ameren Corporation	AEE	0.80	8.7%
American Electric Power Company, Inc.	AEP	0.70	8.2%
Avista Corporation	AVA	0.75	8.4%
CenterPoint Energy, Inc.	CNP	0.80	8.7%
CMS Energy Corporation	CMS	0.70	8.2%
Consolidated Edison, Inc.	ED	0.65	7.9%
Dominion Energy, Inc.	D	0.80	8.7%
DTE Energy Company	DTE	0.80	8.7%
Duke Energy Corporation	DUK	0.65	7.9%
Entergy Corporation	ETR	0.75	8.4%
Eversource Energy	ES	0.85	8.9%
Exelon Corporation	EXC	0.75	8.4%
FirstEnergy Corporation	FE	0.75	8.4%
Evergy, Inc.	EVRG	0.75	8.4%
IDACORP, Inc.	IDA	0.65	7.9%
NextEra Energy, Inc.	NEE	0.90	9.1%
NorthWestern Energy Group, Inc.	NWE	0.75	8.4%
OGE Energy Corporation	OGE	0.85	8.9%
Pinnacle West Capital Corporation	PNW	0.75	8.4%
Portland General Electric Company	POR	0.75	8.4%
Public Service Enterprise Group Inc.	PEG	0.85	8.9%
Southern Company	SO	0.65	7.9%
Xcel Energy Inc.	XEL	0.70	8.2%
Average			**8.4%**
Risk-free Rate	[3]	4.7%	
Equity Risk Premium	[4]	4.9%	

[1] From Exhibit DJG-8

[2] = [3] + [1] * [4]

[3] From Exhibit DJG-7

[4] From Exhibit DJG-10

Cost of Equity Summary

Model	Cost of Equity
CAPM (at Proxy Debt Ratio)	8.4%
Hamada CAPM (at Company-Proposed Debt Ratio)	7.6%
DCF Model (Analyst Growth)	8.7%
DCF Model (Sustainable Growth)	7.3%
Model Average	**8.0%**
Recommended ROE	**8.4%**

Proxy Company Debt Ratios

Company	Ticker	Debt Ratio
Alliant Energy Corporation	LNT	56%
Ameren Corporation	AEE	53%
American Electric Power Company, Inc.	AEP	58%
Avista Corporation	AVA	50%
CenterPoint Energy, Inc.	CNP	63%
CMS Energy Corporation	CMS	65%
Consolidated Edison, Inc.	ED	51%
Dominion Energy, Inc.	D	59%
DTE Energy Company	DTE	62%
Duke Energy Corporation	DUK	61%
Entergy Corporation	ETR	64%
Eversource Energy	ES	62%
Exelon Corporation	EXC	61%
FirstEnergy Corporation	FE	66%
Evergy, Inc.	EVRG	52%
IDACORP, Inc.	IDA	50%
NextEra Energy, Inc.	NEE	60%
NorthWestern Energy Group, Inc.	NWE	50%
OGE Energy Corporation	OGE	52%
Pinnacle West Capital Corporation	PNW	56%
Portland General Electric Company	POR	57%
Public Service Enterprise Group Inc.	PEG	55%
Southern Company	SO	64%
Xcel Energy Inc.	XEL	60%
Average		58%

Debt ratios from Value Line Investment Survey - 2025 projected

Competitive Industry Debt Ratios

Industry	# Firms	Debt Ratio
Financial Svcs. (Non-bank & Insurance)	166	92%
Hotel/Gaming	65	86%
Brokerage & Investment Banking	30	80%
Retail (Automotive)	29	80%
Hospitals/Healthcare Facilities	33	76%
Air Transport	24	76%
Bank (Money Center)	15	71%
Rubber& Tires	3	67%
Recreation	50	66%
Food Wholesalers	14	66%
Transportation	21	66%
Computers/Peripherals	35	65%
Cable TV	9	65%
Advertising	54	64%
Retail (Grocery and Food)	17	64%
Retail (Special Lines)	98	64%
Telecom (Wireless)	11	63%
Power	48	62%
R.E.I.T.	192	62%
Oil/Gas Distribution	24	62%
Transportation (Railroads)	4	62%
Telecom. Services	32	62%
Chemical (Diversified)	4	61%
Auto & Truck	34	61%
Aerospace/Defense	67	60%
Broadcasting	22	60%
Packaging & Container	22	60%
Apparel	37	59%
Beverage (Soft)	29	59%
Utility (General)	14	59%
Retail (Distributors)	66	58%
Farming/Agriculture	35	57%
Green & Renewable Energy	18	57%
Information Services	16	57%
Office Equipment & Services	14	56%
Environmental & Waste Services	50	56%
Utility (Water)	15	55%
Real Estate (Development)	15	55%
Computer Services	63	54%
Household Products	101	52%
Retail (REITs)	28	52%
Drugs (Biotechnology)	535	50%
Software (Internet)	29	50%
Furn/Home Furnishings	28	50%
Total / Average	**2,216**	**63%**

http://pages.stern.nyu.edu/~adamodar/New_Home_Page/datafile/dbtfund.htm

Hamada Model Results

Unlevering Beta

Proxy Debt Ratio	58%	[1]
Proxy Equity Ratio	42%	[2]
Proxy Debt / Equity Ratio	1.4	[3]
Tax Rate	21%	[4]
Equity Risk Premium	4.9%	[5]
Risk-free Rate	4.7%	[6]
Proxy Group Beta	0.76	[7]
Unlevered Beta	0.36	[8]

Relevered Betas and Cost of Equity Estimates

[9] Debt Ratio	[10] D/E Ratio	[11] Levered Beta	[12] Cost of Equity
0%	0.0	0.36	6.5%
20%	0.3	0.43	6.8%
25%	0.3	0.46	7.0%
30%	0.4	0.48	7.1%
44%	0.8	0.58	7.6%
58%	1.4	0.76	8.4%
60%	1.5	0.79	8.6%

[1] Proxy group average debt ratio

[2] Proxy group average equity ratio

[3] = [1] / [2]

[4] Company assumed tax rate

[5] Equity risk premium from Exhibit DJG-11

[6] Risk-free rate from Exhibit DJG-11

[7] Average proxy beta from Exhibit DJG-11

[8] = [7] / (1 + (1 - [4]) * [3])

[9] Various debt ratios (Garrett proposed highlighted)

[10] = [9] / (1 - [9])

[11] = [8] * (1 + (1 - [4]) * [10])

[12] = [6] + [11] * [5]

Final Rate of Return Recommendation

Capital Component	Proposed Ratio	Cost Rate	Weighted Cost
Long-Term Debt	58.0%	5.08%	2.95%
Common Equity	42.0%	8.40%	3.53%
Total	100.0%		6.47%

Summary Rate and Accrual Adjustment

2025 DEPRECIATION STUDY

Plant Function	Plant 6/30/2025	Company Position Rate	Company Position Annual Accrual	OCA Position Rate	OCA Position Annual Accrual	OCA Adjustment Rate	OCA Adjustment Annual Accrual
Transmission	$ 8,648,102,649	2.03%	$ 175,592,348	1.99%	$ 172,192,597	-0.04%	$ (3,399,751)
Distribution	7,515,798,492	2.10%	157,968,661	2.05%	153,917,543	-0.05%	(4,051,118)
General	995,017,107	6.64%	66,114,685	6.66%	66,316,289	0.02%	201,604
TOTAL PLANT STUDIED	**$ 17,158,918,248**	**2.33%**	**$ 399,675,694**	**2.29%**	**$ 392,426,428**	**-0.04%**	**$ (7,249,266)**

2026 DEPRECIATION STUDY

Plant Function	Plant 6/30/2026	Company Position Rate	Company Position Annual Accrual	OCA Position Rate	OCA Position Annual Accrual	OCA Adjustment Rate	OCA Adjustment Annual Accrual
Transmission	$ 9,379,802,476	2.03%	$ 190,148,109	1.98%	$ 186,162,399	-0.04%	$ (3,985,710)
Distribution	8,211,087,038	2.47%	202,924,469	2.42%	198,420,533	-0.05%	(4,503,936)
General	1,021,590,579	6.37%	65,041,849	6.35%	64,835,713	-0.02%	(206,136)
TOTAL PLANT STUDIED	**$ 18,612,480,092**	**2.46%**	**$ 458,114,427**	**2.41%**	**$ 449,418,645**	**-0.05%**	**$ (8,695,782)**

2027 DEPRECIATION STUDY

Plant Function	Plant 6/30/2027	Company Position Rate	Company Position Annual Accrual	OCA Position Rate	OCA Position Annual Accrual	OCA Adjustment Rate	OCA Adjustment Annual Accrual
Transmission	$ 10,104,270,139	1.98%	$ 199,912,313	1.94%	$ 195,831,862	-0.04%	$ (4,080,451)
Distribution	9,094,016,692	2.51%	228,441,137	2.46%	224,045,117	-0.05%	(4,396,020)
General	1,049,268,155	5.70%	59,822,209	5.69%	59,654,702	-0.02%	(167,507)
TOTAL PLANT STUDIED	**$ 20,247,554,986**	**2.41%**	**$ 488,175,659**	**2.37%**	**$ 479,531,682**	**-0.04%**	**$ (8,643,977)**

Detailed Rate Comparison - 2025

		[1]	[2]		[3]		[4]	
			Company Position		OCA Position		OCA Adjustment	
Account No.	Description	Plant 6/30/2025	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	Transmission Plant							
350.40	LAND RIGHTS	258,784,684	1.20%	3,108,479	1.20%	3,108,173	0.00%	-306
351.10	COMPUTER HARDWARE	14,254,948	26.04%	3,711,577	25.82%	3,681,087	-0.22%	-30,490
351.20	COMPUTER SOFTWARE							
	5-YEAR ASSETS	30,061,687	15.94%	4,791,849	15.81%	4,754,134	-0.13%	-37,715
	10-YEAR ASSETS	6,463,655	8.66%	559,633	8.66%	559,633	0.00%	0
	TOTAL ACCOUNT 351.20	36,525,341	14.65%	5,351,482	14.55%	5,313,767	-0.10%	-37,715
351.30	COMMUNICATION EQUIPMENT	1,054,060	0.08%	865	0.08%	865	0.00%	0
351.31	COMMUNICATION EQUIPMENT - OH	211,045,673	8.75%	18,457,457	8.73%	18,414,320	-0.02%	-43,137
351.32	COMMUNICATION EQUIPMENT - SE	25,546,820	5.39%	1,377,472	5.40%	1,380,645	0.01%	3,173
351.33	COMMUNICATION EQUIPMENT - UG	196,680	6.08%	11,953	6.06%	11,913	-0.02%	-40
352.00	STRUCTURES AND IMPROVEMENTS	286,776,454	1.54%	4,419,128	1.54%	4,420,421	0.00%	1,293
353.00	STATION EQUIPMENT	2,773,747,874	2.26%	62,683,601	2.26%	62,740,849	0.00%	57,248
354.00	TOWERS AND FIXTURES	2,826,677,811	1.36%	38,354,368	1.36%	38,334,822	0.00%	-19,546
354.20	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,070	0.74%	83,706	0.74%	83,643	0.00%	-63
355.00	POLES AND FIXTURES	371,682,174	2.57%	9,554,790	2.57%	9,548,205	0.00%	-6,585
355.20	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,212	1.03%	129,552	1.03%	129,520	0.00%	-32
356.00	OVERHEAD CONDUCTORS AND DEVICES	1,667,300,072	1.54%	25,658,832	1.34%	22,401,926	-0.20%	-3,256,906
357.00	UNDERGROUND CONDUIT	31,718,322	1.54%	486,976	1.53%	486,581	-0.01%	-395
358.00	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105	1.90%	2,135,796	1.90%	2,135,859	0.00%	63
359.00	ROADS AND TRAILS	6,572,347	1.01%	66,314	0.00%	0	-1.01%	-66,314
	Total Transmission Plant	8,648,102,649	2.03%	175,592,348	1.99%	172,192,597	-0.04%	-3,399,751
	Distribution Plant							
360.40	LAND RIGHTS	80,686,934	0.94%	756,693	0.94%	756,198	0.00%	-495
361.00	STRUCTURES AND IMPROVEMENTS	62,831,988	1.29%	810,599	1.29%	810,379	0.00%	-220
362.00	STATION EQUIPMENT	865,858,361	1.79%	15,527,768	1.79%	15,523,195	0.00%	-4,573
363.00	ENERGY STORAGE EQUIPMENT	6,302	7.12%	449	7.10%	448	-0.02%	-1
363.10	COMPUTER HARDWARE	21,342,747	17.85%	3,810,614	18.04%	3,849,729	0.19%	39,115
363.15	COMPUTER HARDWARE - SCADA	14,698,699	19.83%	2,915,380	19.69%	2,894,105	-0.14%	-21,275
363.20	COMPUTER SOFTWARE							
	5-YEAR ASSETS	18,249,268	18.70%	3,412,633	18.77%	3,426,266	0.07%	13,633
	15-YEAR ASSETS	12,861,285	6.68%	858,697	6.68%	858,697	0.00%	0
	CLOUD - 5-YEAR ASSETS	1,496,675	20.16%	301,685	20.35%	304,645	0.19%	2,960

Detailed Rate Comparison - 2025

Account No.	Description	[1] Plant 6/30/2025	[2] Company Position Rate	[2] Company Position Annual Accrual	[3] OCA Position Rate	[3] OCA Position Annual Accrual	[4] OCA Adjustment Rate	[4] OCA Adjustment Annual Accrual
	TOTAL ACCOUNT 363.20	32,607,229	14.02%	4,573,015	14.08%	4,589,609	0.05%	16,594
363.30	COMMUNICATION EQUIPMENT	7,994,290	5.83%	466,160	5.88%	470,210	0.05%	4,050
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126	6.34%	107,754	6.36%	108,117	0.02%	363
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420	6.66%	1,001,389	6.65%	999,882	-0.01%	-1,507
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873	7.19%	478,030	7.20%	479,089	0.01%	1,059
363.35	COMMUNICATION EQUIPMENT - OH	11,879,090	9.32%	1,107,077	9.37%	1,112,825	0.05%	5,748
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216	6.49%	109,787	6.51%	110,102	0.02%	315
364.20	POLES, TOWERS AND FIXTURES - TOWERS	23,109,881	1.23%	283,943	1.23%	284,172	0.00%	229
364.40	POLES, TOWERS AND FIXTURES - POLES	1,560,083,791	1.56%	24,264,728	1.49%	23,170,812	-0.07%	-1,093,916
364.60	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514	1.15%	1,768	1.15%	1,769	0.00%	1
364.80	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,636,416	1.01%	359,184	1.01%	359,270	0.00%	86
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,596,499,899	1.66%	26,555,539	1.66%	26,548,615	0.00%	-6,924
365.10	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,337	5.08%	728	5.09%	730	0.01%	2
366.00	UNDERGROUND CONDUIT	300,258,199	1.32%	3,960,281	1.13%	3,389,574	-0.19%	-570,707
367.00	UNDERGROUND CONDUCTORS AND DEVICES	832,019,766	1.55%	12,935,718	1.39%	11,557,805	-0.16%	-1,377,913
368.20	LINE TRANSFORMERS - OVERHEAD	395,675,222	3.13%	12,391,341	3.14%	12,418,240	0.01%	26,899
368.40	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	290,711,602	2.10%	6,117,653	2.11%	6,124,628	0.01%	6,975
368.60	LINE TRANSFORMERS - NON-NETWORK HOUSING	55,649	3.43%	1,911	3.42%	1,905	-0.01%	-6
369.00	SERVICES	813,296,146	1.11%	8,987,620	0.99%	8,061,909	-0.12%	-925,711
370.20	METERS - AMR	40,199,492	14.51%	5,834,832	14.46%	5,812,006	-0.05%	-22,826
370.40	METERS - SMART METERS	11,989,988	6.99%	837,779	6.98%	836,666	-0.01%	-1,113
370.50	METERS - RF MESH AMR	287,462,820	6.59%	18,947,295	6.55%	18,830,764	-0.04%	-116,531
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228	3.37%	10,762	3.37%	10,760	0.00%	-2
371.40	AREA LIGHTING FIXTURES	13,128,828	2.46%	322,401	2.45%	321,762	-0.01%	-639
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	192,199,439	2.34%	4,490,463	2.33%	4,482,269	-0.01%	-8,194
	Total Distribution Plant	7,515,798,492	2.10%	157,968,661	2.05%	153,917,543	-0.05%	-4,051,118
	General Plant							
387.30	ENERGY STORAGE EQUIPMENT	621,595	7.12%	44,260	7.10%	44,164	-0.02%	-96
389.40	LAND RIGHTS	1,994	5.82%	116	5.82%	116	0.00%	0
390.20	STRUCTURES AND IMPROVEMENTS							
	BUILDINGS - MAJOR	339,141,933	4.92%	16,674,409	4.91%	16,653,288	-0.01%	-21,121
	BUILDINGS - MINOR	6,230,889	3.55%	221,047	3.55%	221,382	0.00%	335
	TOTAL ACCOUNT 390.2	345,372,822	4.89%	16,895,456	4.89%	16,874,670	-0.01%	-20,786
390.40	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	36,672,194	5.51%	2,019,848	5.52%	2,024,636	0.01%	4,788

Detailed Rate Comparison - 2025

Account No.	Description	[1] Plant 6/30/2025	[2] Company Position Rate	[2] Company Position Annual Accrual	[3] OCA Position Rate	[3] OCA Position Annual Accrual	[4] OCA Adjustment Rate	[4] OCA Adjustment Annual Accrual
391.10	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	1,535,153	0.00%	0	0.00%	0	0.00%	0
391.20	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	23,539,900	6.94%	1,633,094	6.93%	1,630,186	-0.01%	-2,908
391.40	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,275,793	7.58%	324,263	7.57%	323,709	-0.01%	-554
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,431,689	3.81%	206,750	3.84%	208,783	0.03%	2,033
392.20	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	20,792,796	7.11%	1,479,024	7.18%	1,491,972	0.07%	12,948
392.30	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	127,506,955	4.85%	6,187,903	4.88%	6,219,985	0.03%	32,082
392.40	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998	3.35%	347,542	3.36%	348,446	0.01%	904
392.50	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,975,737	4.88%	145,097	4.89%	145,515	0.01%	418
392.60	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,897	1.12%	5,285	1.08%	5,096	-0.04%	-189
393.00	STORES EQUIPMENT	2,542,803	3.94%	100,088	3.95%	100,437	0.01%	349
394.00	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,471,499	7.78%	192,312	7.78%	192,311	0.00%	-1
394.20	TOOLS AND WORK EQUIPMENT - TOOLS	9,532,275	5.04%	480,789	5.04%	480,571	0.00%	-218
394.40	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675	7.31%	79,258	7.31%	79,257	0.00%	-1
394.60	TOOLS AND WORK EQUIPMENT - OTHER	30,646,886	4.74%	1,451,177	4.74%	1,452,077	0.00%	900
394.80	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,354,977	5.21%	122,597	5.21%	122,751	0.00%	154
395.00	LABORATORY EQUIPMENT	3,848,041	4.07%	156,739	4.06%	156,105	-0.01%	-634
396.00	POWER OPERATED EQUIPMENT	1,425,346	7.95%	113,321	7.90%	112,659	-0.05%	-662
397.10	COMPUTER EQUIPMENT	21,237,533	14.63%	3,107,918	14.83%	3,149,253	0.20%	41,335
397.20	SOFTWARE							
	5-YEAR ASSETS	58,655,889	13.18%	7,732,597	13.48%	7,906,384	0.30%	173,787
	10-YEAR ASSETS	11,350,612	8.63%	980,092	8.61%	977,558	-0.02%	-2,534
	15-YEAR ASSETS	46,786,139	6.44%	3,013,905	6.42%	3,004,367	-0.02%	-9,538
	TOTAL ACCOUNT 397.20	116,792,640	10.04%	11,726,594	10.18%	11,888,310	0.14%	161,716
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	42,407,837	14.51%	6,152,102	14.60%	6,192,186	0.09%	40,084
	10-YEAR ASSETS	59,364,148	9.08%	5,388,667	9.01%	5,349,154	-0.07%	-39,513
	15-YEAR ASSETS	108,573,621	6.39%	6,938,292	6.36%	6,909,883	-0.03%	-28,409
	TOTAL ACCOUNT 397.27	210,345,606	8.79%	18,479,061	8.77%	18,451,223	-0.01%	-27,838
397.30	COMMUNICATION EQUIPMENT	7,958,289	4.55%	361,791	4.54%	361,566	-0.01%	-225
398.00	MISCELLANEOUS EQUIPMENT	5,192,015	8.75%	454,402	8.72%	452,488	-0.03%	-1,914
	Total General Plant	995,017,107	6.64%	66,114,685	6.66%	66,316,289	0.02%	201,604
	TOTAL PLANT STUDIED	**17,158,918,248**	**2.33%**	**399,675,694**	**2.29%**	**392,426,428**	**-0.04%**	**-7,249,266**

Detailed Rate Comparison - 2025

		[1]	[2]		[3]		[4]	
			Company Position		OCA Position		OCA Adjustment	
Account No.	Description	Plant 6/30/2025	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual

[1], [2] From Company depreciation study

[3] From Exhibit DJG-19

[4] = [3] - [2]

Depreciation Rate Development - 2025

Account No.	Description	[1] Plant 6/30/2025	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
	Transmission Plant								
350.40	LAND RIGHTS	258,784,684	S4	80	69,186,156	189,598,528	61.00	3,108,173	**1.20%**
351.10	COMPUTER HARDWARE	14,254,948	SQ	5	5,052,231	9,202,717	2.50	3,681,087	**25.82%**
351.20	COMPUTER SOFTWARE								
	5-YEAR ASSETS	30,061,687	SQ	5	15,799,285	14,262,402	3.00	4,754,134	**15.81%**
	10-YEAR ASSETS	6,463,655	SQ	10	4,784,755	1,678,900	3.00	559,633	**8.66%**
	TOTAL ACCOUNT 351.20	36,525,341			20,584,040	15,941,301	3.00	5,313,767	**14.55%**
351.30	COMMUNICATION EQUIPMENT	1,054,060	SQ	15	1,041,955	12,106	14.00	865	**0.08%**
351.31	COMMUNICATION EQUIPMENT - OH	211,045,673	R2.5	20	30,585,333	180,460,339	9.80	18,414,320	**8.73%**
351.32	COMMUNICATION EQUIPMENT - SE	25,546,820	R2	25	5,665,527	19,881,293	14.40	1,380,645	**5.40%**
351.33	COMMUNICATION EQUIPMENT - UG	196,680	R2.5	20	26,323	170,357	14.30	11,913	**6.06%**
352.00	STRUCTURES AND IMPROVEMENTS	286,776,454	R2	65	37,906,742	248,869,712	56.30	4,420,421	**1.54%**
353.00	STATION EQUIPMENT	2,773,747,874	R1.5	44	464,884,613	2,308,863,261	36.80	62,740,849	**2.26%**
354.00	TOWERS AND FIXTURES	2,826,677,811	R3	75	361,748,778	2,464,929,032	64.30	38,334,822	**1.36%**
354.20	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,070	R4	80	7,799,415	3,504,655	41.90	83,643	**0.74%**
355.00	POLES AND FIXTURES	371,682,174	R0.5	45	5,985,911	365,696,263	38.30	9,548,205	**2.57%**
355.20	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,212	R4	80	5,383,858	7,188,354	55.50	129,520	**1.03%**
356.00	OVERHEAD CONDUCTORS AND DEVICES	1,667,300,072	R2	73	199,749,886	1,467,550,186	65.51	22,401,926	**1.34%**
357.00	UNDERGROUND CONDUIT	31,718,322	S4	60	7,097,346	24,620,976	50.60	486,581	**1.53%**
358.00	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105	S3	50	27,549,490	84,793,615	39.70	2,135,859	**1.90%**
359.00	ROADS AND TRAILS	6,572,347	R4	80	3,849,466	2,722,881	41.10		
	Total Transmission Plant	8,648,102,649			1,254,097,072	7,394,005,577	42.94	172,192,597	**1.99%**
	Distribution Plant								
360.40	LAND RIGHTS	80,686,934	R4	80	40,079,127	40,607,807	53.70	756,198	**0.94%**
361.00	STRUCTURES AND IMPROVEMENTS	62,831,988	R2.5	70	19,638,798	43,193,189	53.30	810,379	**1.29%**
362.00	STATION EQUIPMENT	865,858,361	R2	53	220,093,453	645,764,908	41.60	15,523,195	**1.79%**
363.00	ENERGY STORAGE EQUIPMENT	6,302	L3	15	2,183	4,119	9.20	448	**7.10%**
363.10	COMPUTER HARDWARE	21,342,747	SQ	5	12,103,398	9,239,349	2.40	3,849,729	**18.04%**
363.15	COMPUTER HARDWARE - SCADA	14,698,699	S3	15	3,411,688	11,287,011	3.90	2,894,105	**19.69%**
363.20	COMPUTER SOFTWARE								
	5-YEAR ASSETS	18,249,268	SQ	5	11,396,736	6,852,532	2.00	3,426,266	**18.77%**
	15-YEAR ASSETS	12,861,285	SQ	15	1,698,218	11,163,067	13.00	858,697	**6.68%**
	CLOUD - 5-YEAR ASSETS	1,496,675	SQ	5	582,739	913,936	3.00	304,645	**20.35%**
	TOTAL ACCOUNT 363.20	32,607,229			13,677,693	18,929,536	4.12	4,589,609	**14.08%**

Depreciation Rate Development - 2025

Account No.	Description	[1] Plant 6/30/2025	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
363.30	COMMUNICATION EQUIPMENT	7,994,290	SQ	15	5,314,095	2,680,195	5.70	470,210	**5.88%**
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126	S2	20	348,659	1,351,467	12.50	108,117	**6.36%**
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420	S2	20	1,834,980	13,198,440	13.20	999,882	**6.65%**
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873	R2	25	2,053,619	4,599,254	9.60	479,089	**7.20%**
363.35	COMMUNICATION EQUIPMENT - OH	11,879,090	R2.5	20	1,529,821	10,349,269	9.30	1,112,825	**9.37%**
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216	R2.5	20	106,742	1,585,475	14.40	110,102	**6.51%**
364.20	POLES, TOWERS AND FIXTURES - TOWERS	23,109,881	R3	70	9,696,971	13,412,910	47.20	284,172	**1.23%**
364.40	POLES, TOWERS AND FIXTURES - POLES	1,560,083,791	R0.5	59	462,945,830	1,097,137,961	47.35	23,170,812	**1.49%**
364.60	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514	S3	70	81,535	71,979	40.70	1,769	**1.15%**
364.80	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,636,416	R3	70	20,834,480	14,801,936	41.20	359,270	**1.01%**
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,596,499,899	R0.5	55	359,334,448	1,237,165,452	46.60	26,548,615	**1.66%**
365.10	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,337	S2	20	-36	14,373	19.70	730	**5.09%**
366.00	UNDERGROUND CONDUIT	300,258,199	R2.5	80	84,647,400	215,610,799	63.61	3,389,574	**1.13%**
367.00	UNDERGROUND CONDUCTORS AND DEVICES	832,019,766	R2	62	278,169,751	553,850,015	47.92	11,557,805	**1.39%**
368.20	LINE TRANSFORMERS - OVERHEAD	395,675,222	SQ	34	134,892,173	260,783,048	21.00	12,418,240	**3.14%**
368.40	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	290,711,602	SQ	48	110,035,078	180,676,524	29.50	6,124,628	**2.11%**
368.60	LINE TRANSFORMERS - NON-NETWORK HOUSING	55,649	SQ	35	34,117	21,531	11.30	1,905	**3.42%**
369.00	SERVICES	813,296,146	R1.5	68	413,102,995	400,193,150	49.64	8,061,909	**0.99%**
370.20	METERS - AMR	40,199,492	SQ	15	7,652,260	32,547,233	5.60	5,812,006	**14.46%**
370.40	METERS - SMART METERS	11,989,988	SQ	15	444,001	11,545,986	13.80	836,666	**6.98%**
370.50	METERS - RF MESH AMR	287,462,820	SQ	15	136,816,704	150,646,116	8.00	18,830,764	**6.55%**
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228	S3	40	213,778	105,450	9.80	10,760	**3.37%**
371.40	AREA LIGHTING FIXTURES	13,128,828	L0.5	25	7,433,640	5,695,188	17.70	321,762	**2.45%**
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	192,199,439	L1.5	35	72,971,089	119,228,350	26.60	4,482,269	**2.33%**
	Total Distribution Plant	7,515,798,492			2,419,500,471	5,096,298,021	33.11	153,917,543	**2.05%**
	General Plant								
387.30	ENERGY STORAGE EQUIPMENT	621,595	L3	15	215,287	406,308	9.20	44,164	**7.10%**
389.40	LAND RIGHTS	1,994	R4	75	172	1,822	15.70	116	**5.82%**
390.20	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	339,141,933	S0.5	50	89,342,610	249,799,322	15.00	16,653,288	**4.91%**
	BUILDINGS - MINOR	6,230,889	5-R3	45	1,404,765	4,826,124	21.80	221,382	**3.55%**
	TOTAL ACCOUNT 390.2	345,372,822			90,747,375	254,625,446	15.09	16,874,670	**4.89%**
390.40	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	36,672,194	S1	30	431,202	36,240,992	17.90	2,024,636	**5.52%**
391.10	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	1,535,153	SQ	5	1,534,921	232			
391.20	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	23,539,900	SQ	20	11,802,563	11,737,336	7.20	1,630,186	**6.93%**
391.40	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,275,793	SQ	15	1,880,346	2,395,447	7.40	323,709	**7.57%**
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,431,689	S3	10	4,387,772	1,043,917	5.00	208,783	**3.84%**

Depreciation Rate Development - 2025

Account No.	Description	[1] Plant 6/30/2025	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
392.20	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	20,792,796	R1.5	10	13,482,133	7,310,663	4.90	1,491,972	**7.18%**
392.30	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	127,506,955	R4	14	84,589,060	42,917,896	6.90	6,219,985	**4.88%**
392.40	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998	L2	25	5,227,998	5,157,000	14.80	348,446	**3.36%**
392.50	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,975,737	R3	15	1,942,579	1,033,158	7.10	145,515	**4.89%**
392.60	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,897	S3	14	466,762	7,135	1.40	5,096	**1.08%**
393.00	STORES EQUIPMENT	2,542,803	SQ	25	1,327,514	1,215,290	12.10	100,437	**3.95%**
394.00	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,471,499	SQ	20	2,279,188	192,311	1.00	192,311	**7.78%**
394.20	TOOLS AND WORK EQUIPMENT - TOOLS	9,532,275	SQ	20	593,645	8,938,630	18.60	480,571	**5.04%**
394.40	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675	SQ	20	925,161	158,515	2.00	79,257	**7.31%**
394.60	TOOLS AND WORK EQUIPMENT - OTHER	30,646,886	SQ	20	18,013,815	12,633,070	8.70	1,452,077	**4.74%**
394.80	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,354,977	SQ	20	1,397,521	957,456	7.80	122,751	**5.21%**
395.00	LABORATORY EQUIPMENT	3,848,041	SQ	20	3,129,956	718,085	4.60	156,105	**4.06%**
396.00	POWER OPERATED EQUIPMENT	1,425,346	S4	15	1,064,836	360,510	3.20	112,659	**7.90%**
397.10	COMPUTER EQUIPMENT	21,237,533	SQ	5	15,883,803	5,353,730	1.70	3,149,253	**14.83%**
397.20	SOFTWARE								
	5-YEAR ASSETS	58,655,889	SQ	5	42,052,482	16,603,407	2.10	7,906,384	**13.48%**
	10-YEAR ASSETS	11,350,612	SQ	10	6,951,599	4,399,013	4.50	977,558	**8.61%**
	15-YEAR ASSETS	46,786,139	SQ	15	12,235,920	34,550,219	11.50	3,004,367	**6.42%**
	TOTAL ACCOUNT 397.20	116,792,640			61,240,001	55,552,639	4.67	11,888,310	**10.18%**
397.27	SOFTWARE - CLOUD								
	5-YEAR ASSETS	42,407,837	SQ	5	25,069,716	17,338,121	2.80	6,192,186	**14.60%**
	10-YEAR ASSETS	59,364,148	SQ	10	24,594,645	34,769,503	6.50	5,349,154	**9.01%**
	15-YEAR ASSETS	108,573,621	SQ	15	25,655,025	82,918,596	12.00	6,909,883	**6.36%**
	TOTAL ACCOUNT 397.27	210,345,606			75,319,386	135,026,221	7.32	18,451,223	**8.77%**
397.30	COMMUNICATION EQUIPMENT	7,958,289	SQ	15	5,463,486	2,494,803	6.90	361,566	**4.54%**
398.00	MISCELLANEOUS EQUIPMENT	5,192,015	SQ	20	2,250,842	2,941,173	6.50	452,488	**8.72%**
	Total General Plant	995,017,107			405,597,323	589,419,784	8.89	66,316,289	**6.66%**
	TOTAL PLANT STUDIED	**17,158,918,248**			**4,079,194,866**	**13,079,723,382**	**33.33**	**392,426,428**	**2.29%**

[1], [3] From Company depreciation study

[2] Average life and Iowa curve shape developed through actuarial analysis and professional judgment

[4] = [1] - [3]

[5] Composite remaining life based on Iowa cuve in [2]; see remaining life exhibit for detailed calculations

[6] = [4] / [5]; (some unadjusted figures may be hard coded to match Company proposal)

[7] = [6] / [1]; (some unadjusted figures may hard coded to match Company proposal)

Detailed Rate Comparison - 2026

		[1]	[2]		[3]		[4]	
			Company Position		OCA Position		OCA Adjustment	
Account No.	Description	Plant 6/30/2026	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	Transmission Plant							
350.40	LAND RIGHTS	262,796,730	1.20%	3,158,575	1.20%	3,158,890	0.00%	315
351.10	COMPUTER HARDWARE	16,521,803	22.83%	3,771,299	22.58%	3,731,220	-0.25%	-40,079
351.20	COMPUTER SOFTWARE							
	5-YEAR ASSETS	31,576,462	16.47%	5,202,078	16.38%	5,173,627	-0.09%	-28,451
	10-YEAR ASSETS	23,426,305	12.01%	2,812,787	11.94%	2,797,954	-0.07%	-14,833
	TOTAL ACCOUNT 351.20	55,002,766	14.57%	8,014,865	14.49%	7,971,581	-0.08%	-43,284
351.30	COMMUNICATION EQUIPMENT	1,054,060	0.08%	866	0.08%	866	0.00%	0
351.31	COMMUNICATION EQUIPMENT - OH	212,969,252	8.14%	17,329,561	8.10%	17,245,053	-0.04%	-84,508
351.32	COMMUNICATION EQUIPMENT - SE	25,942,769	5.20%	1,350,003	5.20%	1,349,257	0.00%	-746
351.33	COMMUNICATION EQUIPMENT - UG	196,680	6.00%	11,801	6.01%	11,821	0.01%	20
352.00	STRUCTURES AND IMPROVEMENTS	298,845,398	1.54%	4,604,103	1.54%	4,605,886	0.00%	1,783
353.00	STATION EQUIPMENT	2,996,540,014	2.28%	68,178,132	2.28%	68,176,126	0.00%	-2,006
354.00	TOWERS AND FIXTURES	3,059,187,808	1.38%	42,142,126	1.38%	42,170,066	0.00%	27,940
354.20	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,070	0.74%	83,486	0.74%	83,439	0.00%	-47
355.00	POLES AND FIXTURES	371,682,174	2.45%	9,093,946	2.45%	9,091,451	0.00%	-2,495
355.20	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,212	1.03%	129,507	1.03%	129,520	0.00%	13
356.00	OVERHEAD CONDUCTORS AND DEVICES	1,904,552,966	1.55%	29,591,416	1.35%	25,748,530	-0.20%	-3,842,886
357.00	UNDERGROUND CONDUIT	31,718,322	1.54%	487,045	1.54%	487,115	0.00%	70
358.00	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105	1.90%	2,135,278	1.90%	2,135,496	0.00%	218
359.00	ROADS AND TRAILS	6,572,347	1.01%	66,100	1.01%	66,082	0.00%	-18
	Total Transmission Plant	9,379,802,476	2.03%	190,148,109	1.98%	186,162,399	-0.04%	-3,985,710
	Distribution Plant							
360.40	LAND RIGHTS	80,697,988	0.94%	756,534	0.94%	756,364	0.00%	-170
361.00	STRUCTURES AND IMPROVEMENTS	63,151,590	1.28%	810,688	1.28%	810,368	0.00%	-320
362.00	STATION EQUIPMENT	968,740,817	1.84%	17,782,548	1.84%	17,779,015	0.00%	-3,533
363.00	ENERGY STORAGE EQUIPMENT	6,302	7.01%	442	7.02%	442	0.01%	0
363.10	COMPUTER HARDWARE	41,647,801	23.32%	9,712,548	22.98%	9,568,999	-0.34%	-143,549
363.15	COMPUTER HARDWARE - SCADA	14,698,699	16.62%	2,442,341	16.75%	2,462,429	0.13%	20,088
363.20	COMPUTER SOFTWARE							
	5-YEAR ASSETS	78,866,582	21.18%	16,704,268	21.15%	16,682,718	-0.03%	-21,550
	10-YEAR ASSETS	48,464,918	10.00%	4,847,444	10.00%	4,846,492	0.00%	-952
	15-YEAR ASSETS	76,955,242	6.44%	4,953,196	6.43%	4,949,120	-0.01%	-4,076

Detailed Rate Comparison - 2026

Account No.	Description	[1] Plant 6/30/2026	[2] Company Position Rate	[2] Company Position Annual Accrual	[3] OCA Position Rate	[3] OCA Position Annual Accrual	[4] OCA Adjustment Rate	[4] OCA Adjustment Annual Accrual
	CLOUD - 5-YEAR ASSETS	41,456,111	21.62%	8,963,742	21.50%	8,913,105	-0.12%	-50,637
	CLOUD - 10-YEAR ASSETS	6,897,487	10.86%	748,870	10.80%	744,615	-0.06%	-4,255
	TOTAL ACCOUNT 363.20	252,640,341	14.34%	36,217,520	14.30%	36,136,050	-0.03%	-81,470
363.30	COMMUNICATION EQUIPMENT	7,994,290	5.82%	465,238	5.77%	461,277	-0.05%	-3,961
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126	6.25%	106,245	6.25%	106,297	0.00%	52
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420	6.58%	989,904	6.60%	991,643	0.02%	1,739
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873	6.34%	422,010	6.32%	420,501	-0.02%	-1,509
363.35	COMMUNICATION EQUIPMENT - OH	11,883,248	8.37%	995,036	8.37%	994,204	0.00%	-832
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216	6.37%	107,746	6.37%	107,712	0.00%	-34
364.20	POLES, TOWERS AND FIXTURES - TOWERS	23,508,493	1.23%	288,813	1.23%	288,930	0.00%	117
364.40	POLES, TOWERS AND FIXTURES - POLES	1,645,189,835	1.54%	25,414,062	1.48%	24,329,293	-0.06%	-1,084,769
364.60	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514	1.15%	1,766	1.15%	1,764	0.00%	-2
364.80	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,603,159	1.01%	360,561	1.01%	360,700	0.00%	139
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,733,504,082	1.67%	28,947,331	1.67%	28,934,873	0.00%	-12,458
365.10	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,337	4.97%	712	4.98%	714	0.01%	2
366.00	UNDERGROUND CONDUIT	320,901,807	1.33%	4,252,814	1.13%	3,639,709	-0.20%	-613,105
367.00	UNDERGROUND CONDUCTORS AND DEVICES	881,080,788	1.57%	13,823,854	1.40%	12,340,567	-0.17%	-1,483,287
368.20	LINE TRANSFORMERS - OVERHEAD	407,708,015	3.08%	12,566,538	3.08%	12,549,507	0.00%	-17,031
368.40	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	302,516,984	2.10%	6,348,403	2.10%	6,345,829	0.00%	-2,574
368.60	LINE TRANSFORMERS - NON-NETWORK HOUSING	53,164	3.06%	1,629	3.06%	1,625	0.00%	-4
369.00	SERVICES	830,193,955	1.11%	9,253,874	1.00%	8,288,691	-0.11%	-965,183
370.20	METERS - AMR	40,199,492	14.54%	5,844,134	14.45%	5,807,431	-0.09%	-36,703
370.40	METERS - SMART METERS	11,989,988	6.98%	836,586	6.98%	836,554	0.00%	-32
370.50	METERS - RF MESH AMR	288,152,851	6.55%	18,864,117	6.52%	18,787,552	-0.03%	-76,565
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228	3.16%	10,077	3.16%	10,074	0.00%	-3
371.40	AREA LIGHTING FIXTURES	13,889,919	2.40%	333,850	2.41%	334,198	0.01%	348
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	209,567,714	2.37%	4,966,548	2.37%	4,967,220	0.00%	672
	Total Distribution Plant	8,211,087,038	2.47%	202,924,469	2.42%	198,420,533	-0.05%	-4,503,936
	General Plant							
387.30	ENERGY STORAGE EQUIPMENT	621,595	7.01%	43,568	7.02%	43,620	0.01%	52
389.40	LAND RIGHTS	1,994	5.67%	113	5.67%	113	0.00%	0
390.20	STRUCTURES AND IMPROVEMENTS							
	BUILDINGS - MAJOR	345,860,640	4.95%	17,121,756	4.94%	17,070,846	-0.01%	-50,910
	BUILDINGS - MINOR	6,381,165	3.37%	215,225	3.37%	215,173	0.00%	-52
	TOTAL ACCOUNT 390.2	352,241,805	4.92%	17,336,981	4.91%	17,286,019	-0.01%	-50,962

Detailed Rate Comparison - 2026

Account No.	Description	[1] Plant 6/30/2026	[2] Company Position Rate	[2] Company Position Annual Accrual	[3] OCA Position Rate	[3] OCA Position Annual Accrual	[4] OCA Adjustment Rate	[4] OCA Adjustment Annual Accrual
390.40	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	37,843,629	5.40%	2,042,941	5.39%	2,038,564	-0.01%	-4,377
391.20	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	23,863,735	6.68%	1,594,202	6.72%	1,603,820	0.04%	9,618
391.40	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	6,183,417	8.07%	499,309	8.11%	501,644	0.04%	2,335
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,370,353	5.93%	318,212	5.88%	315,544	-0.05%	-2,668
392.20	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	21,435,840	9.14%	1,959,058	9.06%	1,942,334	-0.08%	-16,724
392.30	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	145,227,761	5.24%	7,610,883	5.22%	7,575,224	-0.02%	-35,659
392.40	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998	3.24%	336,590	3.24%	336,301	0.00%	-289
392.50	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,025,930	4.29%	129,913	4.30%	130,126	0.01%	213
392.60	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,897	0.34%	1,589	0.35%	1,661	0.01%	72
393.00	STORES EQUIPMENT	2,493,466	3.58%	89,361	3.58%	89,286	0.00%	-75
394.00	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,085,868	0.00%	0	0.00%	0	0.00%	0
394.20	TOOLS AND WORK EQUIPMENT - TOOLS	9,808,917	5.05%	494,908	5.06%	496,181	0.01%	1,273
394.40	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675	7.32%	79,297	7.32%	79,297	0.00%	0
394.60	TOOLS AND WORK EQUIPMENT - OTHER	30,563,273	4.66%	1,425,074	4.64%	1,417,482	-0.02%	-7,592
394.80	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,345,272	5.26%	123,400	5.24%	122,796	-0.02%	-604
395.00	LABORATORY EQUIPMENT	3,682,097	3.62%	133,145	3.65%	134,487	0.03%	1,342
396.00	POWER OPERATED EQUIPMENT	1,425,346	5.44%	77,572	5.42%	77,248	-0.02%	-324
397.10	COMPUTER EQUIPMENT	21,237,533	9.00%	1,910,810	8.79%	1,866,409	-0.21%	-44,401
397.20	SOFTWARE							
	5-YEAR ASSETS	58,655,889	10.24%	6,007,360	10.08%	5,915,041	-0.16%	-92,319
	10-YEAR ASSETS	11,350,612	8.63%	979,859	8.61%	976,987	-0.02%	-2,872
	15-YEAR ASSETS	46,786,139	6.44%	3,014,162	6.42%	3,003,542	-0.02%	-10,620
	TOTAL ACCOUNT 397.20	116,792,640	8.56%	10,001,381	8.47%	9,895,570	-0.09%	-105,811
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	42,407,837	13.72%	5,819,644	13.88%	5,886,707	0.16%	67,063
	10-YEAR ASSETS	59,364,148	9.08%	5,390,045	9.00%	5,341,680	-0.08%	-48,365
	15-YEAR ASSETS	108,573,621	6.39%	6,939,971	6.42%	6,970,710	0.03%	30,739
	TOTAL ACCOUNT 397.27	210,345,606	8.63%	18,149,660	8.65%	18,199,097	0.02%	49,437
397.30	COMMUNICATION EQUIPMENT	7,958,289	4.48%	356,865	4.47%	355,450	-0.01%	-1,415
398.00	MISCELLANEOUS EQUIPMENT	5,093,644	6.42%	327,017	6.43%	327,437	0.01%	420
	Total General Plant	1,021,590,579	6.37%	65,041,849	6.35%	64,835,713	-0.02%	-206,136
	TOTAL PLANT STUDIED	**18,612,480,092**	**2.46%**	**458,114,427**	**2.41%**	**449,418,645**	**-0.05%**	**-8,695,782**

Detailed Rate Comparison - 2026

Account No.	Description	[1] Plant 6/30/2026	[2] Company Position Rate	[2] Company Position Annual Accrual	[3] OCA Position Rate	[3] OCA Position Annual Accrual	[4] OCA Adjustment Rate	[4] OCA Adjustment Annual Accrual

[1], [2] From Company depreciation study
[3] From Exhibit DJG-21
[4] = [3] - [2]

Depreciation Rate Development - 2026

Account No.	Description	[1] Plant 6/30/2026	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
	Transmission Plant								
350.40	LAND RIGHTS	262,796,730	S4	80	72,315,644	190,481,086	60.30	3,158,890	**1.20%**
351.10	COMPUTER HARDWARE	16,521,803	SQ	5	9,059,364	7,462,439	2.00	3,731,220	**22.58%**
351.20	COMPUTER SOFTWARE								
	5-YEAR ASSETS	31,576,462	SQ	5	20,711,845	10,864,617	2.10	5,173,627	**16.38%**
	10-YEAR ASSETS	23,426,305	SQ	10	6,078,990	17,347,315	6.20	2,797,954	**11.94%**
	TOTAL ACCOUNT 351.20	55,002,766			26,790,835	28,211,931	3.54	7,971,581	**14.49%**
351.30	COMMUNICATION EQUIPMENT	1,054,060	SQ	15	1,042,798	11,262	13.00	866	**0.08%**
351.31	COMMUNICATION EQUIPMENT - OH	212,969,252	R2.5	20	49,141,245	163,828,007	9.50	17,245,053	**8.10%**
351.32	COMMUNICATION EQUIPMENT - SE	25,942,769	R2	25	7,053,171	18,889,598	14.00	1,349,257	**5.20%**
351.33	COMMUNICATION EQUIPMENT - UG	196,680	R2.5	20	38,281	158,399	13.40	11,821	**6.01%**
352.00	STRUCTURES AND IMPROVEMENTS	298,845,398	R2	65	41,836,976	257,008,422	55.80	4,605,886	**1.54%**
353.00	STATION EQUIPMENT	2,996,540,014	R1.5	44	501,293,803	2,495,246,211	36.60	68,176,126	**2.28%**
354.00	TOWERS AND FIXTURES	3,059,187,808	R3	75	364,520,606	2,694,667,202	63.90	42,170,066	**1.38%**
354.20	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,070	R4	80	7,883,065	3,421,005	41.00	83,439	**0.74%**
355.00	POLES AND FIXTURES	371,682,174	R0.5	45	21,661,327	350,020,847	38.50	9,091,451	**2.45%**
355.20	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,212	R4	80	5,513,352	7,058,860	54.50	129,520	**1.03%**
356.00	OVERHEAD CONDUCTORS AND DEVICES	1,904,552,966	R2	73	214,419,477	1,690,133,489	65.64	25,748,530	**1.35%**
357.00	UNDERGROUND CONDUIT	31,718,322	S4	60	7,606,111	24,112,211	49.50	487,115	**1.54%**
358.00	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105	S3	50	29,699,400	82,643,705	38.70	2,135,496	**1.90%**
359.00	ROADS AND TRAILS	6,572,347	R4	80	3,915,847	2,656,500	40.20	66,082	**1.01%**
	Total Transmission Plant	9,379,802,476			1,363,791,302	8,016,011,174	43.06	186,162,399	**1.98%**
	Distribution Plant								
360.40	LAND RIGHTS	80,697,988	R4	80	40,837,581	39,860,407	52.70	756,364	**0.94%**
361.00	STRUCTURES AND IMPROVEMENTS	63,151,590	R2.5	70	20,526,208	42,625,382	52.60	810,368	**1.28%**
362.00	STATION EQUIPMENT	968,740,817	R2	53	225,578,009	743,162,808	41.80	17,779,015	**1.84%**
363.00	ENERGY STORAGE EQUIPMENT	6,302	L3	15	2,632	3,670	8.30	442	**7.02%**
363.10	COMPUTER HARDWARE	41,647,801	SQ	5	17,725,304	23,922,497	2.50	9,568,999	**22.98%**
363.15	COMPUTER HARDWARE - SCADA	14,698,699	S3	15	6,326,440	8,372,259	3.40	2,462,429	**16.75%**
363.20	COMPUTER SOFTWARE								
	5-YEAR ASSETS	78,866,582	SQ	5	20,477,068	58,389,514	3.50	16,682,718	**21.15%**
	10-YEAR ASSETS	48,464,918	SQ	10	2,423,246	46,041,672	9.50	4,846,492	**10.00%**
	15-YEAR ASSETS	76,955,242	SQ	15	4,698,090	72,257,152	14.60	4,949,120	**6.43%**
	CLOUD - 5-YEAR ASSETS	41,456,111	SQ	5	4,912,380	36,543,731	4.10	8,913,105	**21.50%**
	CLOUD - 10-YEAR ASSETS	6,897,487	SQ	10	344,874	6,552,613	8.80	744,615	**10.80%**

Depreciation Rate Development - 2026

Account No.	Description	[1] Plant 6/30/2026	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
	TOTAL ACCOUNT 363.20	252,640,341			32,855,658	219,784,683	6.08	36,136,050	**14.30%**
363.30	COMMUNICATION EQUIPMENT	7,994,290	SQ	15	5,780,162	2,214,128	4.80	461,277	**5.77%**
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126	S2	20	456,447	1,243,679	11.70	106,297	**6.25%**
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420	S2	20	2,836,206	12,197,214	12.30	991,643	**6.60%**
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873	R2	25	2,531,961	4,120,912	9.80	420,501	**6.32%**
363.35	COMMUNICATION EQUIPMENT - OH	11,883,248	R2.5	20	2,637,146	9,246,102	9.30	994,204	**8.37%**
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216	R2.5	20	216,567	1,475,649	13.70	107,712	**6.37%**
364.20	POLES, TOWERS AND FIXTURES - TOWERS	23,508,493	R3	70	9,986,554	13,521,939	46.80	288,930	**1.23%**
364.40	POLES, TOWERS AND FIXTURES - POLES	1,645,189,835	R0.5	59	491,738,047	1,153,451,788	47.41	24,329,293	**1.48%**
364.60	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514	S3	70	83,300	70,214	39.80	1,764	**1.15%**
364.80	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,603,159	R3	70	20,994,798	14,608,361	40.50	360,700	**1.01%**
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,733,504,082	R0.5	55	379,352,047	1,354,152,035	46.80	28,934,873	**1.67%**
365.10	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,337	S2	20	992	13,345	18.70	714	**4.98%**
366.00	UNDERGROUND CONDUIT	320,901,807	R2.5	80	88,579,194	232,322,613	63.83	3,639,709	**1.13%**
367.00	UNDERGROUND CONDUCTORS AND DEVICES	881,080,788	R2	62	289,597,415	591,483,373	47.93	12,340,567	**1.40%**
368.20	LINE TRANSFORMERS - OVERHEAD	407,708,015	SQ	34	139,148,569	268,559,446	21.40	12,549,507	**3.08%**
368.40	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	302,516,984	SQ	48	114,680,457	187,836,527	29.60	6,345,829	**2.10%**
368.60	LINE TRANSFORMERS - NON-NETWORK HOUSING	53,164	SQ	35	33,499	19,665	12.10	1,625	**3.06%**
369.00	SERVICES	830,193,955	R1.5	68	421,561,494	408,632,461	49.30	8,288,691	**1.00%**
370.20	METERS - AMR	40,199,492	SQ	15	13,485,309	26,714,183	4.60	5,807,431	**14.45%**
370.40	METERS - SMART METERS	11,989,988	SQ	15	1,282,101	10,707,887	12.80	836,554	**6.98%**
370.50	METERS - RF MESH AMR	288,152,851	SQ	15	156,639,989	131,512,862	7.00	18,787,552	**6.52%**
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228	S3	40	224,536	94,692	9.40	10,074	**3.16%**
371.40	AREA LIGHTING FIXTURES	13,889,919	L0.5	25	7,874,347	6,015,572	18.00	334,198	**2.41%**
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	209,567,714	L1.5	35	76,942,949	132,624,765	26.70	4,967,220	**2.37%**
	Total Distribution Plant	8,211,087,038			2,570,515,918	5,640,571,120	28.43	198,420,533	**2.42%**
	General Plant								
387.30	ENERGY STORAGE EQUIPMENT	621,595	L3	15	259,545	362,050	8.30	43,620	**7.02%**
389.40	LAND RIGHTS	1,994	R4	75	288	1,706	15.10	113	**5.67%**
390.20	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	345,860,640	S0.5	50	103,454,633	242,406,007	14.20	17,070,846	**4.94%**
	BUILDINGS - MINOR	6,381,165	5-R3	45	1,625,835	4,755,330	22.10	215,173	**3.37%**
	TOTAL ACCOUNT 390.2	352,241,805			105,080,468	247,161,337	14.30	17,286,019	**4.91%**
390.40	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	37,843,629	S1	30	1,557,198	36,286,431	17.80	2,038,564	**5.39%**
391.20	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	23,863,735	SQ	20	12,636,992	11,226,743	7.00	1,603,820	**6.72%**
391.40	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	6,183,417	SQ	15	1,768,948	4,414,469	8.80	501,644	**8.11%**

Depreciation Rate Development - 2026

Account No.	Description	[1] Plant 6/30/2026	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,370,353	S3	10	3,918,848	1,451,505	4.60	315,544	**5.88%**
392.20	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	21,435,840	R1.5	10	11,335,703	10,100,137	5.20	1,942,334	**9.06%**
392.30	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	145,227,761	R4	14	89,928,623	55,299,138	7.30	7,575,224	**5.22%**
392.40	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998	L2	25	5,575,895	4,809,103	14.30	336,301	**3.24%**
392.50	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,025,930	R3	15	2,089,020	936,910	7.20	130,126	**4.30%**
392.60	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,897	S3	14	472,070	1,827	1.10	1,661	**0.35%**
393.00	STORES EQUIPMENT	2,493,466	SQ	25	1,377,390	1,116,076	12.50	89,286	**3.58%**
394.00	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,085,868	SQ	20	2,070,839	15,029			
394.20	TOOLS AND WORK EQUIPMENT - TOOLS	9,808,917	SQ	20	1,076,130	8,732,787	17.60	496,181	**5.06%**
394.40	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675	SQ	20	1,004,378	79,297	1.00	79,297	**7.32%**
394.60	TOOLS AND WORK EQUIPMENT - OTHER	30,563,273	SQ	20	19,365,165	11,198,108	7.90	1,417,482	**4.64%**
394.80	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,345,272	SQ	20	1,510,258	835,014	6.80	122,796	**5.24%**
395.00	LABORATORY EQUIPMENT	3,682,097	SQ	20	3,117,250	564,847	4.20	134,487	**3.65%**
396.00	POWER OPERATED EQUIPMENT	1,425,346	S4	15	1,178,151	247,195	3.20	77,248	**5.42%**
397.10	COMPUTER EQUIPMENT	21,237,533	SQ	5	18,997,842	2,239,691	1.20	1,866,409	**8.79%**
397.20	SOFTWARE								
	5-YEAR ASSETS	58,655,889	SQ	5	49,783,328	8,872,561	1.50	5,915,041	**10.08%**
	10-YEAR ASSETS	11,350,612	SQ	10	7,931,157	3,419,455	3.50	976,987	**8.61%**
	15-YEAR ASSETS	46,786,139	SQ	15	15,248,947	31,537,192	10.50	3,003,542	**6.42%**
	TOTAL ACCOUNT 397.20	116,792,640			72,963,432	43,829,208	4.43	9,895,570	**8.47%**
397.27	SOFTWARE - CLOUD								
	5-YEAR ASSETS	42,407,837	SQ	5	31,223,093	11,184,744	1.90	5,886,707	**13.88%**
	10-YEAR ASSETS	59,364,148	SQ	10	29,984,910	29,379,238	5.50	5,341,680	**9.00%**
	15-YEAR ASSETS	108,573,621	SQ	15	32,592,879	75,980,742	10.90	6,970,710	**6.42%**
	TOTAL ACCOUNT 397.27	210,345,606			93,800,882	116,544,724	6.40	18,199,097	**8.65%**
397.30	COMMUNICATION EQUIPMENT	7,958,289	SQ	15	5,825,588	2,132,701	6.00	355,450	**4.47%**
398.00	MISCELLANEOUS EQUIPMENT	5,093,644	SQ	20	2,605,124	2,488,520	7.60	327,437	**6.43%**
	Total General Plant	1,021,590,579			459,516,027	562,074,552	8.67	64,835,713	**6.35%**
	TOTAL PLANT STUDIED	**18,612,480,092**			**4,393,823,247**	**14,218,656,845**	**31.64**	**449,418,645**	**2.41%**

[1], [3] From Company depreciation study

[2] Average life and Iowa curve shape developed through actuarial analysis and professional judgment

[4] = [1] - [3]

[5] Composite remaining life based on Iowa cuve in [2]; see remaining life exhibit for detailed calculations

[6] = [4] / [5]; (some unadjusted figures may be hard coded to match Company proposal)

Depreciation Rate Development - 2026

Account No.	Description	[1] Plant 6/30/2026	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate

[7] = [6] / [1]; (some unadjusted figures may hard coded to match Company proposal)

Detailed Rate Comparison - 2027

		[1]	[2]		[3]		[4]	
			Company Position		OCA Position		OCA Adjustment	
Account No.	Description	Plant 6/30/2027	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
	Transmission Plant							
350.40	LAND RIGHTS	268,355,021	1.20%	3,227,915	1.20%	3,230,087	0.00%	2,172
351.10	COMPUTER HARDWARE	17,667,382	12.48%	2,205,756	12.63%	2,230,763	0.15%	25,007
351.20	COMPUTER SOFTWARE							
	5-YEAR ASSETS	35,804,662	12.34%	4,416,549	12.46%	4,461,850	0.12%	45,301
	10-YEAR ASSETS	23,426,305	12.07%	2,828,211	12.16%	2,849,768	0.09%	21,557
	TOTAL ACCOUNT 351.20	59,230,966	12.23%	7,244,760	12.34%	7,311,618	0.11%	66,858
351.30	COMMUNICATION EQUIPMENT	1,054,060	0.08%	868	0.08%	868	0.00%	0
351.31	COMMUNICATION EQUIPMENT - OH	214,445,772	7.54%	16,179,071	7.58%	16,251,685	0.04%	72,614
351.32	COMMUNICATION EQUIPMENT - SE	26,214,352	5.02%	1,316,838	5.03%	1,318,951	0.01%	2,113
351.33	COMMUNICATION EQUIPMENT - UG	196,680	5.91%	11,625	5.92%	11,635	0.01%	10
352.00	STRUCTURES AND IMPROVEMENTS	315,026,123	1.54%	4,857,683	1.54%	4,854,299	0.00%	-3,384
353.00	STATION EQUIPMENT	3,242,970,035	2.29%	74,191,384	2.29%	74,251,869	0.00%	60,485
354.00	TOWERS AND FIXTURES	3,295,604,694	1.39%	45,939,136	1.39%	45,970,049	0.00%	30,913
354.20	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,070	0.74%	83,232	0.74%	83,226	0.00%	-6
355.00	POLES AND FIXTURES	371,682,174	2.37%	8,796,275	2.37%	8,799,637	0.00%	3,362
355.20	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,212	1.03%	129,445	1.03%	129,521	0.00%	76
356.00	OVERHEAD CONDUCTORS AND DEVICES	2,117,312,823	1.56%	33,040,761	1.36%	28,699,703	-0.20%	-4,341,058
357.00	UNDERGROUND CONDUIT	31,718,322	1.54%	487,291	1.53%	486,860	-0.01%	-431
358.00	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105	1.90%	2,134,408	1.90%	2,135,185	0.00%	777
359.00	ROADS AND TRAILS	6,572,347	1.00%	65,865	1.00%	65,906	0.00%	41
	Total Transmission Plant	10,104,270,139	1.98%	199,912,313	1.94%	195,831,862	-0.04%	-4,080,451
	Distribution Plant							
360.40	LAND RIGHTS	80,709,435	0.94%	756,214	0.94%	756,542	0.00%	328
361.00	STRUCTURES AND IMPROVEMENTS	63,727,935	1.28%	814,600	1.28%	814,038	0.00%	-562
362.00	STATION EQUIPMENT	1,071,977,540	1.86%	19,951,434	1.86%	19,944,449	0.00%	-6,985
363.00	ENERGY STORAGE EQUIPMENT	6,302	6.84%	431	6.83%	430	-0.01%	-1
363.10	COMPUTER HARDWARE	43,762,626	14.56%	6,372,155	14.59%	6,383,935	0.03%	11,780
363.15	COMPUTER HARDWARE - SCADA	14,698,699	13.27%	1,950,475	13.45%	1,976,445	0.18%	25,970
363.20	COMPUTER SOFTWARE							
	5-YEAR ASSETS	127,443,902	18.50%	23,573,899	18.64%	23,749,309	0.14%	175,410
	10-YEAR ASSETS	102,282,875	10.01%	10,236,937	10.02%	10,250,869	0.01%	13,932
	15-YEAR ASSETS	76,955,242	6.46%	4,974,039	6.48%	4,985,277	0.02%	11,238

Detailed Rate Comparison - 2027

Account No.	Description	[1] Plant 6/30/2027	[2] Company Position Rate	[2] Company Position Annual Accrual	[3] OCA Position Rate	[3] OCA Position Annual Accrual	[4] OCA Adjustment Rate	[4] OCA Adjustment Annual Accrual
	CLOUD - 5-YEAR ASSETS	56,458,616	20.93%	11,817,365	21.12%	11,924,804	0.19%	107,439
	CLOUD - 10-YEAR ASSETS	6,897,487	10.86%	748,845	10.93%	753,707	0.07%	4,862
	TOTAL ACCOUNT 363.20	370,038,123	13.88%	51,351,085	13.96%	51,663,965	0.08%	312,880
363.30	COMMUNICATION EQUIPMENT	7,994,290	5.79%	462,734	5.76%	460,226	-0.03%	-2,508
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126	6.13%	104,243	6.14%	104,351	0.01%	108
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420	6.48%	974,565	6.48%	974,610	0.00%	45
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873	5.71%	379,675	5.73%	381,353	0.02%	1,678
363.35	COMMUNICATION EQUIPMENT - OH	11,886,379	7.56%	899,067	7.55%	897,225	-0.01%	-1,842
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216	6.24%	105,659	6.27%	106,035	0.03%	376
364.20	POLES, TOWERS AND FIXTURES - TOWERS	24,391,777	1.24%	301,286	1.24%	301,497	0.00%	211
364.40	POLES, TOWERS AND FIXTURES - POLES	1,821,625,958	1.56%	28,463,695	1.50%	27,251,099	-0.06%	-1,212,596
364.60	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514	1.15%	1,763	1.15%	1,764	0.00%	1
364.80	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,560,345	1.02%	362,757	1.02%	362,478	0.00%	-279
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,947,221,213	1.69%	32,910,841	1.69%	32,893,694	0.00%	-17,147
365.10	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,337	4.97%	712	4.98%	714	0.01%	2
366.00	UNDERGROUND CONDUIT	377,893,800	1.35%	5,087,997	1.16%	4,364,687	-0.19%	-723,310
367.00	UNDERGROUND CONDUCTORS AND DEVICES	994,823,277	1.61%	15,972,043	1.43%	14,259,922	-0.18%	-1,712,121
368.20	LINE TRANSFORMERS - OVERHEAD	452,029,451	3.02%	13,649,399	3.02%	13,649,637	0.00%	238
368.40	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	316,674,337	2.09%	6,623,040	2.09%	6,626,234	0.00%	3,194
368.60	LINE TRANSFORMERS - NON-NETWORK HOUSING	46,478	1.21%	562	1.21%	562	0.00%	0
369.00	SERVICES	846,971,069	1.12%	9,513,768	1.00%	8,510,138	-0.12%	-1,003,630
370.20	METERS - AMR	40,199,492	14.59%	5,864,887	14.42%	5,796,994	-0.17%	-67,893
370.40	METERS - SMART METERS	11,989,988	6.97%	836,113	6.98%	836,524	0.01%	411
370.50	METERS - RF MESH AMR	288,937,042	6.51%	18,824,236	6.51%	18,816,110	0.00%	-8,126
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228	2.94%	9,383	2.94%	9,400	0.00%	17
371.40	AREA LIGHTING FIXTURES	14,709,807	2.38%	349,925	2.38%	350,407	0.00%	482
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	230,575,615	2.41%	5,546,393	2.41%	5,549,650	0.00%	3,257
	Total Distribution Plant	9,094,016,692	2.51%	228,441,137	2.46%	224,045,117	-0.05%	-4,396,020
	General Plant							
387.30	ENERGY STORAGE EQUIPMENT	621,595	6.84%	42,520	6.83%	42,463	-0.01%	-57
389.40	LAND RIGHTS	1,994	5.47%	109	5.47%	109	0.00%	0
390.20	STRUCTURES AND IMPROVEMENTS							
	BUILDINGS - MAJOR	351,037,714	4.97%	17,447,586	4.97%	17,463,732	0.00%	16,146
	BUILDINGS - MINOR	6,498,847	3.22%	209,200	3.21%	208,924	-0.01%	-276
	TOTAL ACCOUNT 390.2	357,536,561	4.94%	17,656,786	4.94%	17,672,657	0.00%	15,871

Detailed Rate Comparison - 2027

Account No.	Description	[1] Plant 6/30/2027	[2] Company Position Rate	[2] Company Position Annual Accrual	[3] OCA Position Rate	[3] OCA Position Annual Accrual	[4] OCA Adjustment Rate	[4] OCA Adjustment Annual Accrual
390.40	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	39,285,629	5.30%	2,083,854	5.29%	2,079,296	-0.01%	-4,558
391.20	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	24,534,139	4.83%	1,184,809	4.84%	1,188,647	0.01%	3,838
391.40	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	8,942,214	7.36%	658,211	7.37%	658,943	0.01%	732
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,298,013	8.08%	428,326	8.16%	432,312	0.08%	3,986
392.20	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	21,848,433	9.74%	2,127,113	9.76%	2,131,669	0.02%	4,556
392.30	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	165,289,108	5.35%	8,844,745	5.37%	8,881,029	0.02%	36,284
392.40	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998	3.13%	324,912	3.12%	324,104	-0.01%	-808
392.50	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,513,763	4.27%	150,121	4.29%	150,795	0.02%	674
392.60	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	1,125,514	4.13%	46,520	4.13%	46,520	0.00%	0
393.00	STORES EQUIPMENT	2,226,021	4.00%	89,073	4.00%	88,965	0.00%	-108
394.20	TOOLS AND WORK EQUIPMENT - TOOLS	9,971,831	5.04%	502,986	5.04%	502,752	0.00%	-234
394.40	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675	0.00%	0	0.00%	0	0.00%	0
394.60	TOOLS AND WORK EQUIPMENT - OTHER	29,940,880	4.59%	1,373,734	4.61%	1,381,360	0.02%	7,626
394.80	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,344,349	4.71%	110,427	4.74%	111,200	0.03%	773
395.00	LABORATORY EQUIPMENT	2,909,879	4.10%	119,195	4.15%	120,729	0.05%	1,534
396.00	POWER OPERATED EQUIPMENT	1,425,346	3.74%	53,288	3.72%	53,018	-0.02%	-270
397.10	COMPUTER EQUIPMENT	21,237,533	1.37%	292,014	1.41%	298,492	0.04%	6,478
397.20	SOFTWARE							
	5-YEAR ASSETS	58,655,889	4.18%	2,452,326	4.07%	2,388,498	-0.11%	-63,828
	10-YEAR ASSETS	11,350,612	8.62%	978,516	8.60%	975,959	-0.02%	-2,557
	15-YEAR ASSETS	46,786,139	6.44%	3,014,386	6.42%	3,002,544	-0.02%	-11,842
	TOTAL ACCOUNT 397.20	116,792,640	5.52%	6,445,228	5.45%	6,367,001	-0.07%	-78,227
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	42,407,837	10.07%	4,270,279	9.73%	4,127,992	-0.34%	-142,287
	10-YEAR ASSETS	59,364,148	9.08%	5,387,941	8.98%	5,330,883	-0.10%	-57,058
	15-YEAR ASSETS	108,573,621	6.39%	6,941,125	6.42%	6,974,029	0.03%	32,904
	TOTAL ACCOUNT 397.27	210,345,606	7.89%	16,599,345	7.81%	16,432,904	-0.08%	-166,441
397.30	COMMUNICATION EQUIPMENT	7,958,289	4.44%	353,209	4.46%	355,234	0.02%	2,025
398.00	MISCELLANEOUS EQUIPMENT	4,650,145	7.22%	335,684	7.19%	334,504	-0.03%	-1,180
	Total General Plant	1,049,268,155	5.70%	59,822,209	5.69%	59,654,702	-0.02%	-167,507
	TOTAL PLANT STUDIED	**20,247,554,986**	**2.41%**	**488,175,659**	**2.37%**	**479,531,682**	**-0.04%**	**-8,643,977**

Detailed Rate Comparison - 2027

		[1]	[2]		[3]		[4]	
			Company Position		OCA Position		OCA Adjustment	
Account No.	Description	Plant 6/30/2027	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual

[1], [2] From Company depreciation study

[3] From Exhibit DJG-23

[4] = [3] - [2]

Depreciation Rate Development - 2027

Account No.	Description	[1] Plant 6/30/2027	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
	Transmission Plant								
350.40	LAND RIGHTS	268,355,021	S4	80	75,518,802	192,836,219	59.70	3,230,087	**1.20%**
351.10	COMPUTER HARDWARE	17,667,382	SQ	5	12,982,779	4,684,603	2.10	2,230,763	**12.63%**
351.20	COMPUTER SOFTWARE								
	5-YEAR ASSETS	35,804,662	SQ	5	26,434,777	9,369,885	2.10	4,461,850	**12.46%**
	10-YEAR ASSETS	23,426,305	SQ	10	8,892,489	14,533,816	5.10	2,849,768	**12.16%**
	TOTAL ACCOUNT 351.20	59,230,966			35,327,266	23,903,700	3.27	7,311,618	**12.34%**
351.30	COMMUNICATION EQUIPMENT	1,054,060	SQ	15	1,043,641	10,419	12.00	868	**0.08%**
351.31	COMMUNICATION EQUIPMENT - OH	214,445,772	R2.5	20	66,555,443	147,890,329	9.10	16,251,685	**7.58%**
351.32	COMMUNICATION EQUIPMENT - SE	26,214,352	R2	25	8,408,511	17,805,841	13.50	1,318,951	**5.03%**
351.33	COMMUNICATION EQUIPMENT - UG	196,680	R2.5	20	50,082	146,598	12.60	11,635	**5.92%**
352.00	STRUCTURES AND IMPROVEMENTS	315,026,123	R2	65	45,612,517	269,413,606	55.50	4,854,299	**1.54%**
353.00	STATION EQUIPMENT	3,242,970,035	R1.5	44	540,202,014	2,702,768,021	36.40	74,251,869	**2.29%**
354.00	TOWERS AND FIXTURES	3,295,604,694	R3	75	371,909,568	2,923,695,126	63.60	45,970,049	**1.39%**
354.20	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,070	R4	80	7,966,715	3,337,355	40.10	83,226	**0.74%**
355.00	POLES AND FIXTURES	371,682,174	R0.5	45	33,776,110	337,906,064	38.40	8,799,637	**2.37%**
355.20	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,212	R4	80	5,642,846	6,929,366	53.50	129,521	**1.03%**
356.00	OVERHEAD CONDUCTORS AND DEVICES	2,117,312,823	R2	73	235,473,313	1,881,839,510	65.57	28,699,703	**1.36%**
357.00	UNDERGROUND CONDUIT	31,718,322	S4	60	8,105,605	23,612,717	48.50	486,860	**1.53%**
358.00	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105	S3	50	31,846,633	80,496,472	37.70	2,135,185	**1.90%**
359.00	ROADS AND TRAILS	6,572,347	R4	80	3,982,228	2,590,119	39.30	65,906	**1.00%**
	Total Transmission Plant	10,104,270,139			1,484,404,073	8,619,866,066	44.02	195,831,862	**1.94%**
	Distribution Plant								
360.40	LAND RIGHTS	80,709,435	R4	80	41,596,195	39,113,240	51.70	756,542	**0.94%**
361.00	STRUCTURES AND IMPROVEMENTS	63,727,935	R2.5	70	21,397,940	42,329,995	52.00	814,038	**1.28%**
362.00	STATION EQUIPMENT	1,071,977,540	R2	53	234,310,665	837,666,875	42.00	19,944,449	**1.86%**
363.00	ENERGY STORAGE EQUIPMENT	6,302	L3	15	3,074	3,228	7.50	430	**6.83%**
363.10	COMPUTER HARDWARE	43,762,626	SQ	5	27,802,790	15,959,836	2.50	6,383,935	**14.59%**
363.15	COMPUTER HARDWARE - SCADA	14,698,699	S3	15	8,769,364	5,929,335	3.00	1,976,445	**13.45%**
363.20	COMPUTER SOFTWARE								
	5-YEAR ASSETS	127,443,902	SQ	5	44,321,322	83,122,580	3.50	23,749,309	**18.64%**
	10-YEAR ASSETS	102,282,875	SQ	10	10,025,057	92,257,818	9.00	10,250,869	**10.02%**
	15-YEAR ASSETS	76,955,242	SQ	15	9,654,008	67,301,234	13.50	4,985,277	**6.48%**
	CLOUD - 5-YEAR ASSETS	56,458,616	SQ	5	15,914,282	40,544,334	3.40	11,924,804	**21.12%**
	CLOUD - 10-YEAR ASSETS	6,897,487	SQ	10	1,093,941	5,803,546	7.70	753,707	**10.93%**

Depreciation Rate Development - 2027

Account No.	Description	[1] Plant 6/30/2027	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
	TOTAL ACCOUNT 363.20	370,038,123			81,008,610	289,029,513	5.59	51,663,965	**13.96%**
363.30	COMMUNICATION EQUIPMENT	7,994,290	SQ	15	6,245,430	1,748,860	3.80	460,226	**5.76%**
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126	S2	20	562,705	1,137,421	10.90	104,351	**6.14%**
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420	S2	20	3,825,405	11,208,015	11.50	974,610	**6.48%**
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873	R2	25	2,953,753	3,699,120	9.70	381,353	**5.73%**
363.35	COMMUNICATION EQUIPMENT - OH	11,886,379	R2.5	20	3,631,912	8,254,467	9.20	897,225	**7.55%**
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216	R2.5	20	324,361	1,367,855	12.90	106,035	**6.27%**
364.20	POLES, TOWERS AND FIXTURES - TOWERS	24,391,777	R3	70	10,251,570	14,140,207	46.90	301,497	**1.24%**
364.40	POLES, TOWERS AND FIXTURES - POLES	1,821,625,958	R0.5	59	513,300,694	1,308,325,264	48.01	27,251,099	**1.50%**
364.60	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514	S3	70	85,065	68,449	38.80	1,764	**1.15%**
364.80	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,560,345	R3	70	21,097,483	14,462,862	39.90	362,478	**1.02%**
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,947,221,213	R0.5	55	394,638,833	1,552,582,380	47.20	32,893,694	**1.69%**
365.10	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,337	S2	20	1,705	12,632	17.70	714	**4.98%**
366.00	UNDERGROUND CONDUIT	377,893,800	R2.5	80	92,225,034	285,668,766	65.45	4,364,687	**1.16%**
367.00	UNDERGROUND CONDUCTORS AND DEVICES	994,823,277	R2	62	298,939,106	695,884,171	48.80	14,259,922	**1.43%**
368.20	LINE TRANSFORMERS - OVERHEAD	452,029,451	SQ	34	144,912,624	307,116,827	22.50	13,649,637	**3.02%**
368.40	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	316,674,337	SQ	48	119,212,551	197,461,786	29.80	6,626,234	**2.09%**
368.60	LINE TRANSFORMERS - NON-NETWORK HOUSING	46,478	SQ	35	28,328	18,150	32.30	562	**1.21%**
369.00	SERVICES	846,971,069	R1.5	68	430,314,690	416,656,379	48.96	8,510,138	**1.00%**
370.20	METERS - AMR	40,199,492	SQ	15	19,330,315	20,869,177	3.60	5,796,994	**14.42%**
370.40	METERS - SMART METERS	11,989,988	SQ	15	2,119,002	9,870,986	11.80	836,524	**6.98%**
370.50	METERS - RF MESH AMR	288,937,042	SQ	15	176,040,379	112,896,663	6.00	18,816,110	**6.51%**
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228	S3	40	234,624	84,604	9.00	9,400	**2.94%**
371.40	AREA LIGHTING FIXTURES	14,709,807	L0.5	25	8,297,350	6,412,457	18.30	350,407	**2.38%**
373.20	STREET LIGHTING AND SIGNAL SYSTEMS	230,575,615	L1.5	35	81,290,032	149,285,583	26.90	5,549,650	**2.41%**
	Total Distribution Plant	9,094,016,692			2,744,751,589	6,349,265,103	28.34	224,045,117	**2.46%**
	General Plant								
387.30	ENERGY STORAGE EQUIPMENT	621,595	L3	15	303,119	318,476	7.50	42,463	**6.83%**
389.40	LAND RIGHTS	1,994	R4	75	401	1,593	14.60	109	**5.47%**
390.20	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	351,037,714	S0.5	50	118,770,073	232,267,641	13.30	17,463,732	**4.97%**
	BUILDINGS - MINOR	6,498,847	5-R3	45	1,839,832	4,659,015	22.30	208,924	**3.21%**
	TOTAL ACCOUNT 390.2	357,536,561			120,609,905	236,926,656	13.41	17,672,657	**4.94%**
390.40	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	39,285,629	S1	30	2,482,087	36,803,542	17.70	2,079,296	**5.29%**
391.20	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	24,534,139	SQ	20	13,241,990	11,292,149	9.50	1,188,647	**4.84%**
391.40	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	8,942,214	SQ	15	2,352,781	6,589,433	10.00	658,943	**7.37%**

Depreciation Rate Development - 2027

Account No.	Description	[1] Plant 6/30/2027	[2] Iowa Curve Type	[2] Iowa Curve AL	[3] Book Reserve	[4] Future Accruals	[5] Remaining Life	[6] Total Accrual	[7] Total Rate
392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,298,013	S3	10	3,439,071	1,858,942	4.30	432,312	**8.16%**
392.20	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	21,848,433	R1.5	10	10,976,923	10,871,510	5.10	2,131,669	**9.76%**
392.30	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	165,289,108	R4	14	96,905,187	68,383,921	7.70	8,881,029	**5.37%**
392.40	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998	L2	25	5,912,369	4,472,629	13.80	324,104	**3.12%**
392.50	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,513,763	R3	15	2,232,005	1,281,758	8.50	150,795	**4.29%**
392.60	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	1,125,514	S3	14	474,235	651,279	14.00	46,520	**4.13%**
393.00	STORES EQUIPMENT	2,226,021	SQ	25	1,194,026	1,031,995	11.60	88,965	**4.00%**
394.20	TOOLS AND WORK EQUIPMENT - TOOLS	9,971,831	SQ	20	1,575,868	8,395,963	16.70	502,752	**5.04%**
394.40	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675	SQ	20	1,083,675	0			
394.60	TOOLS AND WORK EQUIPMENT - OTHER	29,940,880	SQ	20	20,133,220	9,807,660	7.10	1,381,360	**4.61%**
394.80	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,344,349	SQ	20	1,632,669	711,680	6.40	111,200	**4.74%**
395.00	LABORATORY EQUIPMENT	2,909,879	SQ	20	2,463,182	446,697	3.70	120,729	**4.15%**
396.00	POWER OPERATED EQUIPMENT	1,425,346	S4	15	1,255,690	169,656	3.20	53,018	**3.72%**
397.10	COMPUTER EQUIPMENT	21,237,533	SQ	5	20,909,192	328,341	1.10	298,492	**1.41%**
397.20	SOFTWARE								
	5-YEAR ASSETS	58,655,889	SQ	5	55,789,691	2,866,198	1.20	2,388,498	**4.07%**
	10-YEAR ASSETS	11,350,612	SQ	10	8,910,715	2,439,897	2.50	975,959	**8.60%**
	15-YEAR ASSETS	46,786,139	SQ	15	18,261,974	28,524,165	9.50	3,002,544	**6.42%**
	TOTAL ACCOUNT 397.20	116,792,640			82,962,380	33,830,260	5.31	6,367,001	**5.45%**
397.27	SOFTWARE - CLOUD								
	5-YEAR ASSETS	42,407,837	SQ	5	37,041,448	5,366,389	1.30	4,127,992	**9.73%**
	10-YEAR ASSETS	59,364,148	SQ	10	35,375,175	23,988,973	4.50	5,330,883	**8.98%**
	15-YEAR ASSETS	108,573,621	SQ	15	39,530,733	69,042,888	9.90	6,974,029	**6.42%**
	TOTAL ACCOUNT 397.27	210,345,606			111,947,356	98,398,250	5.99	16,432,904	**7.81%**
397.30	COMMUNICATION EQUIPMENT	7,958,289	SQ	15	6,182,119	1,776,170	5.00	355,234	**4.46%**
398.00	MISCELLANEOUS EQUIPMENT	4,650,145	SQ	20	2,475,869	2,174,276	6.50	334,504	**7.19%**
	Total General Plant	1,049,268,155			512,745,319	536,522,836	8.99	59,654,702	**5.69%**
	TOTAL PLANT STUDIED	**20,247,554,986**			**4,741,900,981**	**15,505,654,005**	**32.33**	**479,531,682**	**2.37%**

[1], [3] From Company depreciation study

[2] Average life and Iowa curve shape developed through actuarial analysis and professional judgment

[4] = [1] - [3]

[5] Composite remaining life based on Iowa cuve in [2]; see remaining life exhibit for detailed calculations

[6] = [4] / [5]; (some unadjusted figures may be hard coded to match Company proposal)

[7] = [6] / [1]; (some unadjusted figures may hard coded to match Company proposal)

Account 356.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R2.5-65**	**OCA R2-73**	**Company SSD**	**OCA SSD**
0.0	1,271,849,722	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	1,164,954,875	99.92%	99.96%	99.94%	0.0000	0.0000
1.5	941,404,685	98.92%	99.87%	99.80%	0.0001	0.0001
2.5	795,715,210	98.61%	99.77%	99.66%	0.0001	0.0001
3.5	685,480,801	98.39%	99.67%	99.51%	0.0002	0.0001
4.5	570,768,776	98.11%	99.57%	99.36%	0.0002	0.0002
5.5	482,879,723	97.93%	99.45%	99.20%	0.0002	0.0002
6.5	291,170,417	97.78%	99.33%	99.03%	0.0002	0.0002
7.5	217,312,225	97.41%	99.20%	98.86%	0.0003	0.0002
8.5	174,592,445	97.18%	99.07%	98.67%	0.0004	0.0002
9.5	161,467,384	96.84%	98.92%	98.48%	0.0004	0.0003
10.5	160,008,753	96.60%	98.77%	98.28%	0.0005	0.0003
11.5	152,350,070	96.29%	98.60%	98.08%	0.0005	0.0003
12.5	154,351,423	96.13%	98.43%	97.86%	0.0005	0.0003
13.5	146,657,934	95.99%	98.24%	97.63%	0.0005	0.0003
14.5	143,658,263	95.91%	98.05%	97.40%	0.0005	0.0002
15.5	143,933,744	95.68%	97.84%	97.15%	0.0005	0.0002
16.5	145,442,194	95.14%	97.62%	96.90%	0.0006	0.0003
17.5	141,733,492	95.05%	97.38%	96.63%	0.0005	0.0002
18.5	140,996,673	94.90%	97.13%	96.35%	0.0005	0.0002
19.5	140,539,018	94.84%	96.87%	96.07%	0.0004	0.0002
20.5	138,105,676	94.08%	96.59%	95.77%	0.0006	0.0003
21.5	138,738,139	93.91%	96.30%	95.46%	0.0006	0.0002
22.5	138,476,513	93.82%	95.99%	95.13%	0.0005	0.0002
23.5	141,503,562	93.71%	95.66%	94.80%	0.0004	0.0001
24.5	139,160,407	93.65%	95.32%	94.45%	0.0003	0.0001
25.5	131,466,772	93.36%	94.95%	94.09%	0.0003	0.0001
26.5	126,828,244	93.11%	94.57%	93.71%	0.0002	0.0000
27.5	125,581,269	92.92%	94.16%	93.32%	0.0002	0.0000
28.5	122,977,444	92.49%	93.74%	92.92%	0.0002	0.0000
29.5	118,962,678	92.27%	93.29%	92.50%	0.0001	0.0000
30.5	118,395,273	91.99%	92.81%	92.07%	0.0001	0.0000
31.5	115,421,495	91.85%	92.32%	91.62%	0.0000	0.0000
32.5	115,035,350	91.63%	91.80%	91.16%	0.0000	0.0000
33.5	115,777,498	91.54%	91.25%	90.67%	0.0000	0.0001
34.5	115,655,234	91.29%	90.67%	90.18%	0.0000	0.0001
35.5	113,903,284	90.96%	90.07%	89.66%	0.0001	0.0002
36.5	112,759,850	90.38%	89.44%	89.13%	0.0001	0.0002
37.5	112,634,689	90.04%	88.77%	88.57%	0.0002	0.0002
38.5	112,030,941	89.75%	88.08%	88.00%	0.0003	0.0003
39.5	108,975,076	88.87%	87.35%	87.41%	0.0002	0.0002
40.5	91,931,924	88.43%	86.59%	86.80%	0.0003	0.0003
41.5	82,127,893	88.17%	85.80%	86.17%	0.0006	0.0004
42.5	77,777,704	87.38%	84.97%	85.52%	0.0006	0.0003
43.5	74,458,612	87.14%	84.10%	84.85%	0.0009	0.0005
44.5	71,582,335	86.50%	83.20%	84.16%	0.0011	0.0005
45.5	63,874,063	86.20%	82.25%	83.44%	0.0016	0.0008
46.5	57,037,763	83.73%	81.26%	82.71%	0.0006	0.0001
47.5	53,542,668	82.48%	80.23%	81.95%	0.0005	0.0000
48.5	45,321,737	81.78%	79.16%	81.16%	0.0007	0.0000
49.5	40,985,498	81.00%	78.04%	80.35%	0.0009	0.0000
50.5	35,666,018	80.19%	76.88%	79.52%	0.0011	0.0000
51.5	29,290,471	78.09%	75.67%	78.66%	0.0006	0.0000
52.5	24,140,674	76.85%	74.40%	77.78%	0.0006	0.0001
53.5	19,364,547	76.55%	73.09%	76.88%	0.0012	0.0000
54.5	11,066,822	76.02%	71.73%	75.94%	0.0018	0.0000
55.5	11,147,248	75.60%	70.32%	74.99%	0.0028	0.0000
56.5	10,642,670	75.36%	68.86%	74.00%	0.0042	0.0002
57.5	10,175,927	74.90%	67.34%	72.99%	0.0057	0.0004
58.5	10,024,875	74.53%	65.77%	71.95%	0.0077	0.0007
59.5	9,965,148	73.92%	64.15%	70.89%	0.0095	0.0009
60.5	9,817,962	73.12%	62.48%	69.80%	0.0113	0.0011
61.5	8,852,111	69.47%	60.76%	68.68%	0.0076	0.0001
62.5	8,649,847	69.03%	58.99%	67.53%	0.0101	0.0002
63.5	7,109,866	68.00%	57.18%	66.37%	0.0117	0.0003
64.5	6,926,015	67.63%	55.32%	65.17%	0.0151	0.0006

Account 356.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R2.5-65**	**OCA R2-73**	**Company SSD**	**OCA SSD**
65.5	6,477,933	66.27%	53.43%	63.95%	0.0165	0.0005
66.5	6,964,341	65.97%	51.50%	62.70%	0.0209	0.0011
67.5	6,403,042	65.16%	49.54%	61.43%	0.0244	0.0014
68.5	5,374,507	62.52%	47.56%	60.13%	0.0224	0.0006
69.5	4,666,149	61.27%	45.55%	58.81%	0.0247	0.0006
70.5	4,413,954	60.66%	43.53%	57.47%	0.0293	0.0010
71.5	3,909,729	58.93%	41.51%	56.11%	0.0304	0.0008
72.5	3,294,836	58.49%	39.48%	54.72%	0.0361	0.0014
73.5	3,145,998	57.93%	37.46%	53.32%	0.0419	0.0021
74.5	2,736,719	56.70%	35.46%	51.90%	0.0451	0.0023
75.5	2,619,780	55.92%	33.47%	50.46%	0.0504	0.0030
76.5	2,560,973	54.66%	31.51%	49.01%	0.0536	0.0032
77.5	2,545,733	53.74%	29.59%	47.55%	0.0583	0.0038
78.5	2,467,389	51.51%	27.71%	46.07%	0.0566	0.0030
79.5	2,451,514	51.38%	25.88%	44.59%	0.0650	0.0046
80.5	2,365,985	49.82%	24.10%	43.10%	0.0661	0.0045
81.5	2,337,461	49.42%	22.39%	41.60%	0.0731	0.0061
82.5	2,153,811	45.87%	20.73%	40.10%	0.0632	0.0033
83.5	2,133,398	45.51%	19.14%	38.60%	0.0695	0.0048
84.5	2,022,048	44.95%	17.62%	37.11%	0.0747	0.0062
85.5	1,273,765	40.32%	16.18%	35.62%	0.0583	0.0022
86.5	1,210,450	39.61%	14.80%	34.13%	0.0615	0.0030
87.5	1,108,003	36.51%	13.51%	32.66%	0.0529	0.0015
88.5	977,153	33.69%	12.28%	31.20%	0.0458	0.0006
89.5	701,699	24.41%	11.13%	29.75%	0.0176	0.0029
90.5	673,747	24.24%	10.05%	28.32%	0.0201	0.0017
91.5	639,230	23.59%	9.05%	26.92%	0.0212	0.0011
92.5	603,890	23.21%	8.11%	25.53%	0.0228	0.0005
93.5	456,424	21.88%	7.24%	24.17%	0.0214	0.0005
94.5	455,067	21.82%	6.44%	22.85%	0.0237	0.0001
95.5	81,652	21.75%	5.70%	21.54%	0.0258	0.0000
96.5	74,452	20.97%	5.02%	20.28%	0.0254	0.0000
97.5	47,630	19.12%	4.40%	19.04%	0.0217	0.0000
98.5	21,539	9.18%	3.84%	17.84%	0.0029	0.0075
99.5	8,651	8.49%	3.33%	16.68%	0.0027	0.0067
100.5	2,889	2.84%	2.87%	15.56%	0.0000	0.0162
101.5	2,889	2.84%	2.46%	14.48%	0.0000	0.0135
102.5	2,889	2.84%	2.10%	13.44%	0.0001	0.0112
103.5	2,889	2.84%	1.77%	12.44%	0.0001	0.0092
104.5	2,889	2.84%	1.49%	11.48%	0.0002	0.0075
105.5	241	0.24%	1.24%	10.57%	0.0001	0.0107
106.5	210	0.21%	1.02%	9.69%	0.0001	0.0090
107.5			0.84%	8.86%		
Sum of Squared Differences (SSD)				[8]	1.4568	0.1739
SSD - Truncated OLT Curve				[9]	0.0226	0.0095

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 364.40 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R0.5-55**	**OCA R0.5-59**	**Company SSD**	**OCA SSD**
0.0	1,721,459,940	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	1,679,039,246	99.85%	99.66%	99.68%	0.0000	0.0000
1.5	1,609,319,546	99.35%	98.96%	99.03%	0.0000	0.0000
2.5	1,526,696,864	98.67%	98.26%	98.38%	0.0000	0.0000
3.5	1,471,459,160	97.91%	97.56%	97.72%	0.0000	0.0000
4.5	1,410,733,914	97.12%	96.85%	97.06%	0.0000	0.0000
5.5	1,348,446,185	96.24%	96.13%	96.40%	0.0000	0.0000
6.5	1,289,082,304	95.42%	95.40%	95.72%	0.0000	0.0000
7.5	1,228,480,040	94.62%	94.67%	95.05%	0.0000	0.0000
8.5	1,162,305,580	93.82%	93.94%	94.36%	0.0000	0.0000
9.5	1,088,931,440	93.01%	93.20%	93.68%	0.0000	0.0000
10.5	1,023,551,094	92.17%	92.45%	92.98%	0.0000	0.0001
11.5	975,369,882	91.28%	91.70%	92.29%	0.0000	0.0001
12.5	930,873,732	90.43%	90.94%	91.58%	0.0000	0.0001
13.5	888,103,600	89.58%	90.17%	90.87%	0.0000	0.0002
14.5	844,997,178	88.71%	89.40%	90.16%	0.0000	0.0002
15.5	800,662,960	87.78%	88.63%	89.44%	0.0001	0.0003
16.5	765,250,440	86.79%	87.85%	88.72%	0.0001	0.0004
17.5	733,917,662	85.91%	87.06%	87.99%	0.0001	0.0004
18.5	702,576,027	85.01%	86.27%	87.26%	0.0002	0.0005
19.5	665,709,401	84.17%	85.47%	86.52%	0.0002	0.0006
20.5	635,481,707	83.35%	84.66%	85.78%	0.0002	0.0006
21.5	605,804,761	82.56%	83.85%	85.03%	0.0002	0.0006
22.5	577,051,557	81.77%	83.03%	84.28%	0.0002	0.0006
23.5	549,735,082	81.00%	82.21%	83.52%	0.0001	0.0006
24.5	525,424,460	80.18%	81.38%	82.75%	0.0001	0.0007
25.5	500,229,816	79.36%	80.54%	81.98%	0.0001	0.0007
26.5	472,274,944	78.48%	79.69%	81.21%	0.0001	0.0007
27.5	443,573,488	77.59%	78.83%	80.42%	0.0002	0.0008
28.5	416,350,176	76.70%	77.97%	79.63%	0.0002	0.0009
29.5	392,230,862	75.87%	77.10%	78.83%	0.0002	0.0009
30.5	366,812,648	75.05%	76.21%	78.03%	0.0001	0.0009
31.5	343,396,373	74.24%	75.32%	77.21%	0.0001	0.0009
32.5	321,815,353	73.46%	74.42%	76.39%	0.0001	0.0009
33.5	300,628,681	72.63%	73.51%	75.57%	0.0001	0.0009
34.5	278,831,034	71.84%	72.59%	74.73%	0.0001	0.0008
35.5	258,628,249	71.02%	71.66%	73.88%	0.0000	0.0008
36.5	240,949,190	70.18%	70.72%	73.03%	0.0000	0.0008
37.5	224,220,826	69.30%	69.77%	72.17%	0.0000	0.0008
38.5	210,920,534	68.53%	68.81%	71.30%	0.0000	0.0008
39.5	197,895,308	67.75%	67.84%	70.42%	0.0000	0.0007
40.5	184,786,633	66.96%	66.85%	69.53%	0.0000	0.0007
41.5	170,288,179	66.18%	65.86%	68.63%	0.0000	0.0006
42.5	155,813,436	65.40%	64.85%	67.72%	0.0000	0.0005
43.5	141,256,022	64.62%	63.84%	66.80%	0.0001	0.0005
44.5	127,392,826	63.84%	62.81%	65.88%	0.0001	0.0004
45.5	113,645,743	63.05%	61.78%	64.94%	0.0002	0.0004
46.5	101,509,360	62.24%	60.73%	63.99%	0.0002	0.0003
47.5	90,185,481	61.43%	59.67%	63.04%	0.0003	0.0003
48.5	75,752,921	60.62%	58.60%	62.08%	0.0004	0.0002
49.5	66,757,754	59.77%	57.53%	61.10%	0.0005	0.0002
50.5	60,059,156	58.88%	56.44%	60.12%	0.0006	0.0002
51.5	53,885,692	58.01%	55.35%	59.13%	0.0007	0.0001
52.5	47,294,919	57.11%	54.24%	58.13%	0.0008	0.0001
53.5	42,456,699	56.25%	53.13%	57.12%	0.0010	0.0001
54.5	37,947,546	55.37%	52.01%	56.11%	0.0011	0.0001
55.5	33,955,334	54.47%	50.88%	55.09%	0.0013	0.0000
56.5	30,461,985	53.61%	49.75%	54.06%	0.0015	0.0000
57.5	27,506,925	52.73%	48.61%	53.02%	0.0017	0.0000
58.5	24,725,915	51.89%	47.46%	51.97%	0.0020	0.0000
59.5	22,692,608	51.05%	46.31%	50.92%	0.0022	0.0000
60.5	20,638,469	50.27%	45.16%	49.86%	0.0026	0.0000
61.5	18,859,377	49.48%	44.00%	48.80%	0.0030	0.0000
62.5	17,052,678	48.73%	42.83%	47.73%	0.0035	0.0001

Account 364.40 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R0.5-55**	**OCA R0.5-59**	**Company SSD**	**OCA SSD**
63.5	15,863,204	48.20%	41.67%	46.66%	0.0043	0.0002
64.5	14,592,091	47.70%	40.50%	45.59%	0.0052	0.0004
65.5	13,219,948	47.13%	39.33%	44.51%	0.0061	0.0007
66.5	11,877,076	46.64%	38.17%	43.42%	0.0072	0.0010
67.5	11,106,259	46.13%	37.00%	42.34%	0.0083	0.0014
68.5	10,347,770	45.68%	35.84%	41.25%	0.0097	0.0020
69.5	9,464,088	45.18%	34.68%	40.17%	0.0110	0.0025
70.5	8,809,644	44.69%	33.52%	39.08%	0.0125	0.0032
71.5	8,328,753	44.09%	32.37%	37.99%	0.0137	0.0037
72.5	7,869,124	43.42%	31.22%	36.90%	0.0149	0.0042
73.5	7,329,289	42.90%	30.08%	35.82%	0.0164	0.0050
74.5	6,298,694	42.39%	28.95%	34.74%	0.0181	0.0059
75.5	5,435,739	41.86%	27.82%	33.66%	0.0197	0.0067
76.5	4,892,628	41.35%	26.71%	32.58%	0.0214	0.0077
77.5	4,003,117	40.70%	25.60%	31.51%	0.0228	0.0084
78.5	3,724,080	40.03%	24.51%	30.45%	0.0241	0.0092
79.5	3,502,085	39.19%	23.43%	29.39%	0.0248	0.0096
80.5	3,205,925	38.53%	22.37%	28.34%	0.0261	0.0104
81.5	2,993,342	37.91%	21.31%	27.29%	0.0275	0.0113
82.5	2,729,760	36.27%	20.28%	26.26%	0.0256	0.0100
83.5	2,549,586	35.41%	19.26%	25.23%	0.0261	0.0104
84.5	2,268,237	34.69%	18.26%	24.22%	0.0270	0.0110
85.5	367,117	34.00%	17.27%	23.21%	0.0280	0.0116
86.5	334,373	31.88%	16.31%	22.22%	0.0242	0.0093
87.5	307,667	30.20%	15.36%	21.24%	0.0220	0.0080
88.5	259,970	26.24%	14.44%	20.28%	0.0139	0.0036
89.5	210,781	21.70%	13.54%	19.33%	0.0067	0.0006
90.5	169,204	19.36%	12.66%	18.39%	0.0045	0.0001
91.5	132,120	17.85%	11.80%	17.47%	0.0037	0.0000
92.5	99,593	16.04%	10.97%	16.57%	0.0026	0.0000
93.5	48,853	13.53%	10.16%	15.68%	0.0011	0.0005
94.5	8,621	11.59%	9.37%	14.81%	0.0005	0.0010
95.5	247	9.73%	8.61%	13.96%	0.0001	0.0018
96.5	110	4.34%	7.87%	13.13%	0.0012	0.0077
97.5	36	1.43%	7.16%	12.32%	0.0033	0.0119
98.5	0	0.00%	6.47%	11.53%	0.0042	0.0133
99.5	0	0.00%	5.81%	10.76%	0.0034	0.0116
100.5	0	0.00%	5.17%	10.01%	0.0027	0.0100
101.5	0	0.00%	4.55%	9.28%	0.0021	0.0086
102.5			3.95%	8.57%		
Sum of Squared Differences (SSD)				[8]	0.5234	0.2477
SSD - Truncated OLT Curve				[9]	0.0233	0.0230

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 366.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R3-70**	**OCA R2.5-80**	**Company SSD**	**OCA SSD**
0.0	241,837,137	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	234,087,226	99.96%	99.99%	99.97%	0.0000	0.0000
1.5	223,952,161	99.93%	99.97%	99.89%	0.0000	0.0000
2.5	213,445,725	99.89%	99.94%	99.82%	0.0000	0.0000
3.5	207,065,354	99.86%	99.91%	99.74%	0.0000	0.0000
4.5	191,531,730	99.83%	99.87%	99.66%	0.0000	0.0000
5.5	183,801,307	99.79%	99.84%	99.57%	0.0000	0.0000
6.5	174,990,982	99.76%	99.79%	99.48%	0.0000	0.0000
7.5	170,273,440	99.72%	99.75%	99.38%	0.0000	0.0000
8.5	163,925,002	99.68%	99.70%	99.28%	0.0000	0.0000
9.5	156,455,890	99.55%	99.64%	99.17%	0.0000	0.0000
10.5	150,437,514	99.49%	99.57%	99.06%	0.0000	0.0000
11.5	145,607,600	99.39%	99.50%	98.94%	0.0000	0.0000
12.5	141,479,946	99.34%	99.43%	98.82%	0.0000	0.0000
13.5	136,449,475	99.27%	99.34%	98.69%	0.0000	0.0000
14.5	130,775,829	99.20%	99.25%	98.55%	0.0000	0.0000
15.5	124,357,733	99.09%	99.15%	98.41%	0.0000	0.0000
16.5	118,697,576	98.99%	99.04%	98.26%	0.0000	0.0001
17.5	111,890,307	98.87%	98.92%	98.10%	0.0000	0.0001
18.5	107,734,292	98.76%	98.79%	97.94%	0.0000	0.0001
19.5	103,170,753	98.60%	98.65%	97.76%	0.0000	0.0001
20.5	98,765,706	98.38%	98.50%	97.58%	0.0000	0.0001
21.5	94,275,095	98.22%	98.33%	97.39%	0.0000	0.0001
22.5	90,704,982	97.98%	98.15%	97.19%	0.0000	0.0001
23.5	87,255,636	97.71%	97.96%	96.98%	0.0000	0.0001
24.5	82,801,385	97.40%	97.75%	96.76%	0.0000	0.0000
25.5	79,121,874	97.14%	97.53%	96.53%	0.0000	0.0000
26.5	73,094,841	96.85%	97.29%	96.29%	0.0000	0.0000
27.5	65,577,733	96.57%	97.03%	96.04%	0.0000	0.0000
28.5	60,165,186	96.26%	96.75%	95.78%	0.0000	0.0000
29.5	54,512,332	95.98%	96.46%	95.50%	0.0000	0.0000
30.5	48,766,832	95.70%	96.15%	95.22%	0.0000	0.0000
31.5	44,673,473	95.40%	95.81%	94.92%	0.0000	0.0000
32.5	40,873,494	95.21%	95.46%	94.60%	0.0000	0.0000
33.5	37,850,845	94.95%	95.08%	94.28%	0.0000	0.0000
34.5	34,211,395	94.56%	94.68%	93.94%	0.0000	0.0000
35.5	31,748,861	94.30%	94.25%	93.58%	0.0000	0.0001
36.5	29,803,564	94.05%	93.80%	93.21%	0.0000	0.0001
37.5	28,516,355	93.74%	93.32%	92.83%	0.0000	0.0001
38.5	27,650,998	93.45%	92.81%	92.43%	0.0000	0.0001
39.5	26,514,948	93.24%	92.27%	92.01%	0.0001	0.0002
40.5	25,151,180	92.98%	91.71%	91.58%	0.0002	0.0002
41.5	23,312,554	92.59%	91.11%	91.12%	0.0002	0.0002
42.5	21,653,419	92.22%	90.48%	90.65%	0.0003	0.0002
43.5	19,600,335	91.92%	89.82%	90.17%	0.0004	0.0003
44.5	18,369,117	91.55%	89.11%	89.66%	0.0006	0.0004
45.5	15,827,907	91.37%	88.38%	89.13%	0.0009	0.0005
46.5	13,601,596	91.16%	87.60%	88.58%	0.0013	0.0007
47.5	12,139,421	90.86%	86.79%	88.01%	0.0017	0.0008
48.5	9,126,344	90.71%	85.93%	87.42%	0.0023	0.0011
49.5	7,530,719	90.55%	85.04%	86.81%	0.0030	0.0014
50.5	6,516,411	90.31%	84.09%	86.18%	0.0039	0.0017
51.5	5,953,920	89.88%	83.10%	85.52%	0.0046	0.0019
52.5	5,208,517	89.21%	82.07%	84.84%	0.0051	0.0019
53.5	4,583,338	87.45%	80.98%	84.13%	0.0042	0.0011
54.5	3,907,837	87.07%	79.84%	83.40%	0.0052	0.0013
55.5	3,697,166	86.95%	78.64%	82.64%	0.0069	0.0019
56.5	3,619,528	86.48%	77.39%	81.85%	0.0083	0.0021
57.5	3,422,448	86.07%	76.09%	81.04%	0.0100	0.0025
58.5	3,332,814	85.88%	74.72%	80.20%	0.0124	0.0032
59.5	3,290,307	85.81%	73.30%	79.33%	0.0156	0.0042
60.5	3,170,122	85.58%	71.82%	78.43%	0.0189	0.0051
61.5	3,038,309	85.11%	70.27%	77.50%	0.0220	0.0058
62.5	2,904,487	84.66%	68.67%	76.54%	0.0256	0.0066
63.5	2,826,286	84.43%	67.00%	75.55%	0.0304	0.0079
64.5	2,699,548	83.97%	65.27%	74.52%	0.0350	0.0089
65.5	2,607,382	83.59%	63.48%	73.47%	0.0404	0.0102
66.5	2,477,031	82.81%	61.64%	72.38%	0.0448	0.0109
67.5	2,339,202	82.62%	59.73%	71.25%	0.0524	0.0129
68.5	2,126,069	82.44%	57.77%	70.09%	0.0609	0.0152
69.5	1,770,269	82.07%	55.76%	68.90%	0.0692	0.0173
70.5	1,675,560	81.85%	53.71%	67.68%	0.0792	0.0201

Account 366.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R3-70**	**OCA R2.5-80**	**Company SSD**	**OCA SSD**
71.5	1,571,570	81.57%	51.61%	66.41%	0.0898	0.0230
72.5	1,361,868	81.55%	49.48%	65.12%	0.1029	0.0270
73.5	1,277,755	81.35%	47.32%	63.79%	0.1158	0.0308
74.5	1,246,868	80.90%	45.13%	62.43%	0.1279	0.0341
75.5	1,203,359	80.03%	42.93%	61.03%	0.1376	0.0361
76.5	1,182,444	79.12%	40.72%	59.60%	0.1474	0.0381
77.5	1,172,959	78.49%	38.52%	58.15%	0.1598	0.0414
78.5	1,169,203	78.13%	36.32%	56.66%	0.1748	0.0461
79.5	1,177,887	78.04%	34.14%	55.15%	0.1927	0.0524
80.5	1,147,492	77.93%	31.98%	53.61%	0.2111	0.0592
81.5	1,097,885	77.46%	29.87%	52.05%	0.2265	0.0646
82.5	1,061,355	77.32%	27.79%	50.46%	0.2453	0.0721
83.5	1,050,480	77.21%	25.77%	48.86%	0.2646	0.0804
84.5	1,033,188	77.00%	23.81%	47.24%	0.2829	0.0885
85.5	1,027,032	76.88%	21.92%	45.61%	0.3021	0.0978
86.5	987,713	76.73%	20.10%	43.98%	0.3207	0.1073
87.5	979,135	76.56%	18.35%	42.33%	0.3388	0.1172
88.5	927,942	76.43%	16.70%	40.68%	0.3568	0.1278
89.5	663,343	76.01%	15.12%	39.04%	0.3708	0.1367
90.5	573,572	75.71%	13.64%	37.40%	0.3853	0.1468
91.5	525,719	74.90%	12.24%	35.77%	0.3926	0.1531
92.5	495,317	74.75%	10.94%	34.15%	0.4072	0.1648
93.5	440,195	74.60%	9.73%	32.55%	0.4209	0.1768
94.5	394,177	74.16%	8.60%	30.97%	0.4298	0.1865
95.5	353,176	73.35%	7.57%	29.42%	0.4328	0.1930
96.5	328,520	73.16%	6.61%	27.89%	0.4429	0.2050
97.5	290,895	73.06%	5.74%	26.39%	0.4532	0.2178
98.5	276,059	72.98%	4.95%	24.93%	0.4628	0.2309
99.5	233,866	72.84%	4.23%	23.51%	0.4707	0.2434
100.5	231,807	72.63%	3.59%	22.12%	0.4767	0.2551
101.5	229,269	72.48%	3.01%	20.78%	0.4826	0.2673
102.5	224,429	72.29%	2.50%	19.48%	0.4871	0.2789
103.5	224,394	72.28%	2.04%	18.23%	0.4933	0.2921
104.5	215,890	71.92%	1.65%	17.03%	0.4938	0.3013
105.5	113,946	71.68%	1.31%	15.87%	0.4953	0.3115
106.5	96,049	71.48%	1.01%	14.76%	0.4966	0.3217
107.5	88,046	71.26%	0.77%	13.70%	0.4969	0.3313
108.5	88,192	71.01%	0.56%	12.69%	0.4963	0.3401
109.5	65,014	70.60%	0.40%	11.73%	0.4928	0.3465
110.5	63,432	70.29%	0.27%	10.82%	0.4902	0.3537
111.5	63,245	70.08%	0.18%	9.96%	0.4887	0.3615
112.5	51,979	68.88%	0.11%	9.14%	0.4730	0.3569
113.5	47,375	68.08%	0.06%	8.36%	0.4627	0.3566
114.5	29,610	66.34%	0.03%	7.64%	0.4397	0.3446
115.5	29,608	66.33%	0.01%	6.96%	0.4398	0.3525
116.5	29,607	66.33%	0.00%	6.32%	0.4399	0.3601
117.5	28,370	63.56%	0.00%	5.72%	0.4040	0.3346
118.5			0.00%	5.16%		
Sum of Squared Differences (SSD)				[8]	17.5823	9.2150
SSD - Truncated OLT Curve				[9]	0.3045	0.0847

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 367.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R2.5-56**	**OCA R2-62**	**Company SSD**	**OCA SSD**
0.0	748,110,918	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	706,230,033	100.00%	99.95%	99.92%	0.0000	0.0000
1.5	675,019,203	99.99%	99.85%	99.76%	0.0000	0.0000
2.5	651,077,757	99.98%	99.73%	99.60%	0.0000	0.0000
3.5	639,043,532	99.96%	99.61%	99.42%	0.0000	0.0000
4.5	622,449,327	99.94%	99.49%	99.23%	0.0000	0.0000
5.5	601,288,778	99.91%	99.35%	99.04%	0.0000	0.0001
6.5	564,927,295	99.87%	99.20%	98.83%	0.0000	0.0001
7.5	535,861,284	99.82%	99.04%	98.61%	0.0001	0.0001
8.5	507,412,977	99.77%	98.87%	98.38%	0.0001	0.0002
9.5	483,881,973	99.68%	98.68%	98.14%	0.0001	0.0002
10.5	452,346,276	99.57%	98.48%	97.89%	0.0001	0.0003
11.5	425,536,859	99.40%	98.27%	97.62%	0.0001	0.0003
12.5	404,734,359	99.22%	98.04%	97.34%	0.0001	0.0004
13.5	380,513,184	99.06%	97.80%	97.05%	0.0002	0.0004
14.5	352,482,420	98.85%	97.54%	96.75%	0.0002	0.0004
15.5	327,809,046	98.54%	97.26%	96.42%	0.0002	0.0004
16.5	306,586,399	98.20%	96.96%	96.09%	0.0002	0.0004
17.5	286,624,090	97.80%	96.65%	95.74%	0.0001	0.0004
18.5	271,026,747	97.14%	96.31%	95.37%	0.0001	0.0003
19.5	254,011,926	96.62%	95.95%	94.98%	0.0000	0.0003
20.5	238,138,522	96.02%	95.56%	94.58%	0.0000	0.0002
21.5	224,647,909	95.47%	95.15%	94.16%	0.0000	0.0002
22.5	211,185,989	94.84%	94.72%	93.72%	0.0000	0.0001
23.5	198,118,441	94.11%	94.26%	93.26%	0.0000	0.0001
24.5	183,163,269	93.39%	93.76%	92.78%	0.0000	0.0000
25.5	167,661,149	92.80%	93.24%	92.28%	0.0000	0.0000
26.5	152,136,201	92.17%	92.69%	91.76%	0.0000	0.0000
27.5	133,171,346	91.62%	92.10%	91.21%	0.0000	0.0000
28.5	117,596,982	91.05%	91.48%	90.65%	0.0000	0.0000
29.5	102,269,343	90.36%	90.82%	90.06%	0.0000	0.0000
30.5	85,840,776	89.48%	90.13%	89.44%	0.0000	0.0000
31.5	71,822,789	88.79%	89.40%	88.80%	0.0000	0.0000
32.5	63,756,256	87.85%	88.62%	88.14%	0.0001	0.0000
33.5	56,725,216	86.86%	87.81%	87.45%	0.0001	0.0000
34.5	49,246,511	85.82%	86.94%	86.73%	0.0001	0.0001
35.5	44,273,765	84.78%	86.04%	85.98%	0.0002	0.0001
36.5	39,288,698	83.63%	85.08%	85.21%	0.0002	0.0002
37.5	36,087,833	82.58%	84.08%	84.40%	0.0002	0.0003
38.5	33,368,401	81.60%	83.02%	83.57%	0.0002	0.0004
39.5	30,162,062	80.38%	81.91%	82.70%	0.0002	0.0005
40.5	27,127,671	79.57%	80.74%	81.80%	0.0001	0.0005
41.5	24,417,971	78.67%	79.52%	80.87%	0.0001	0.0005
42.5	21,698,397	77.54%	78.24%	79.91%	0.0000	0.0006
43.5	18,691,539	76.40%	76.89%	78.91%	0.0000	0.0006
44.5	16,213,692	75.42%	75.48%	77.88%	0.0000	0.0006
45.5	13,252,845	74.62%	74.00%	76.81%	0.0000	0.0005
46.5	10,867,076	73.73%	72.46%	75.71%	0.0002	0.0004
47.5	9,092,031	72.68%	70.84%	74.57%	0.0003	0.0004
48.5	6,327,804	71.66%	69.16%	73.39%	0.0006	0.0003
49.5	4,730,441	70.66%	67.41%	72.18%	0.0011	0.0002
50.5	3,912,067	69.85%	65.58%	70.93%	0.0018	0.0001
51.5	3,488,515	68.37%	63.69%	69.65%	0.0022	0.0002
52.5	3,053,557	67.28%	61.73%	68.32%	0.0031	0.0001
53.5	2,626,391	66.40%	59.71%	66.96%	0.0045	0.0000
54.5	2,291,740	65.39%	57.62%	65.57%	0.0060	0.0000
55.5	1,990,348	64.42%	55.48%	64.13%	0.0080	0.0000
56.5	1,752,221	63.21%	53.28%	62.67%	0.0099	0.0000
57.5	1,531,762	61.60%	51.03%	61.17%	0.0112	0.0000
58.5	1,377,709	60.01%	48.75%	59.63%	0.0127	0.0000
59.5	1,227,962	58.28%	46.43%	58.07%	0.0140	0.0000
60.5	1,147,770	56.82%	44.09%	56.47%	0.0162	0.0000
61.5	1,049,049	55.12%	41.74%	54.85%	0.0179	0.0000
62.5	615,394	53.72%	39.39%	53.20%	0.0205	0.0000
63.5	551,324	50.97%	37.05%	51.52%	0.0194	0.0000
64.5	463,509	48.04%	34.73%	49.82%	0.0177	0.0003
65.5	376,713	42.21%	32.43%	48.10%	0.0096	0.0035
66.5	251,309	37.78%	30.19%	46.37%	0.0058	0.0074
67.5	205,700	36.03%	28.00%	44.62%	0.0065	0.0074

Account 367.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R2.5-56**	**OCA R2-62**	**Company SSD**	**OCA SSD**
68.5	166,390	33.85%	25.87%	42.87%	0.0064	0.0081
69.5	127,135	32.61%	23.81%	41.11%	0.0077	0.0072
70.5	77,664	28.37%	21.83%	39.34%	0.0043	0.0120
71.5	69,940	25.55%	19.94%	37.58%	0.0031	0.0145
72.5	49,299	23.52%	18.15%	35.82%	0.0029	0.0151
73.5	41,272	20.34%	16.44%	34.07%	0.0015	0.0189
74.5	25,369	12.86%	14.84%	32.34%	0.0004	0.0379
75.5	20,780	10.58%	13.34%	30.62%	0.0008	0.0402
76.5	18,789	9.57%	11.94%	28.93%	0.0006	0.0375
77.5	15,606	7.95%	10.63%	27.27%	0.0007	0.0373
78.5	13,556	6.90%	9.42%	25.63%	0.0006	0.0351
79.5	8,525	4.34%	8.31%	24.03%	0.0016	0.0388
80.5	7,570	4.33%	7.29%	22.47%	0.0009	0.0329
81.5	5,694	4.22%	6.36%	20.96%	0.0005	0.0280
82.5	5,538	4.16%	5.52%	19.48%	0.0002	0.0235
83.5	5,465	4.10%	4.75%	18.06%	0.0000	0.0195
84.5	5,109	3.94%	4.07%	16.69%	0.0000	0.0163
85.5	4,616	3.57%	3.46%	15.37%	0.0000	0.0139
86.5	4,478	3.50%	2.91%	14.11%	0.0000	0.0113
87.5	4,303	3.39%	2.44%	12.91%	0.0001	0.0091
88.5	3,839	3.27%	2.02%	11.76%	0.0002	0.0072
89.5	3,318	3.17%	1.66%	10.67%	0.0002	0.0056
90.5	3,191	3.13%	1.35%	9.64%	0.0003	0.0042
91.5	2,528	2.73%	1.09%	8.68%	0.0003	0.0035
92.5	2,367	2.61%	0.86%	7.76%	0.0003	0.0027
93.5	1,340	2.37%	0.67%	6.91%	0.0003	0.0021
94.5	1,201	2.26%	0.51%	6.12%	0.0003	0.0015
95.5	1,076	2.10%	0.37%	5.38%	0.0003	0.0011
96.5	760	1.48%	0.26%	4.70%	0.0001	0.0010
97.5	674	1.37%	0.18%	4.07%	0.0001	0.0007
98.5	547	1.21%	0.11%	3.49%	0.0001	0.0005
99.5	422	0.99%	0.06%	2.96%	0.0001	0.0004
100.5	350	0.82%	0.03%	2.49%	0.0001	0.0003
101.5	178	0.42%	0.01%	2.06%	0.0000	0.0003
102.5	95	0.22%	0.00%	1.68%	0.0000	0.0002
103.5	94	0.22%	0.00%	1.34%	0.0000	0.0001
104.5	75	0.22%	0.00%	1.05%	0.0000	0.0001
105.5	75	0.22%	0.00%	0.80%	0.0000	0.0000
106.5	75	0.22%	0.00%	0.59%	0.0000	0.0000
107.5	74	0.22%	0.00%	0.42%	0.0000	0.0000
108.5	32	0.09%	0.00%	0.28%	0.0000	0.0000
109.5	1	0.00%	0.00%	0.18%	0.0000	0.0000
110.5	1	0.00%	0.00%	0.10%	0.0000	0.0000
111.5	1	0.00%	0.00%	0.05%	0.0000	0.0000
112.5	1	0.00%	0.00%	0.02%	0.0000	0.0000
113.5			0.00%	0.00%		
Sum of Squared Differences (SSD)				[8]	0.2276	0.5194
SSD - Truncated OLT Curve				[9]	0.1531	0.0121

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 369.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R2-60**	**OCA R1.5-68**	**Company SSD**	**OCA SSD**
0.0	868,044,293	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	848,858,314	99.86%	99.92%	99.87%	0.0000	0.0000
1.5	815,756,916	99.68%	99.76%	99.61%	0.0000	0.0000
2.5	784,478,119	99.35%	99.58%	99.33%	0.0000	0.0000
3.5	770,997,134	99.06%	99.40%	99.05%	0.0000	0.0000
4.5	750,778,667	98.82%	99.20%	98.77%	0.0000	0.0000
5.5	727,311,754	98.61%	99.00%	98.47%	0.0000	0.0000
6.5	705,610,315	98.40%	98.78%	98.17%	0.0000	0.0000
7.5	681,451,101	98.17%	98.56%	97.86%	0.0000	0.0000
8.5	661,303,057	97.92%	98.32%	97.53%	0.0000	0.0000
9.5	638,678,515	97.65%	98.06%	97.21%	0.0000	0.0000
10.5	618,121,017	97.36%	97.80%	96.87%	0.0000	0.0000
11.5	598,494,378	97.05%	97.52%	96.52%	0.0000	0.0000
12.5	583,275,669	96.73%	97.22%	96.16%	0.0000	0.0000
13.5	565,801,180	96.38%	96.92%	95.80%	0.0000	0.0000
14.5	546,964,819	96.00%	96.59%	95.42%	0.0000	0.0000
15.5	529,038,740	95.59%	96.25%	95.04%	0.0000	0.0000
16.5	506,591,523	95.17%	95.90%	94.65%	0.0001	0.0000
17.5	482,142,484	94.72%	95.52%	94.24%	0.0001	0.0000
18.5	459,121,237	94.23%	95.13%	93.83%	0.0001	0.0000
19.5	431,787,188	93.69%	94.72%	93.40%	0.0001	0.0000
20.5	411,504,696	93.15%	94.29%	92.97%	0.0001	0.0000
21.5	391,904,923	92.60%	93.84%	92.52%	0.0002	0.0000
22.5	373,654,038	92.02%	93.37%	92.06%	0.0002	0.0000
23.5	356,488,456	91.44%	92.88%	91.60%	0.0002	0.0000
24.5	337,009,872	90.85%	92.37%	91.12%	0.0002	0.0000
25.5	315,033,362	90.27%	91.84%	90.62%	0.0002	0.0000
26.5	292,256,209	89.70%	91.28%	90.12%	0.0002	0.0000
27.5	269,910,348	89.14%	90.69%	89.60%	0.0002	0.0000
28.5	248,833,588	88.56%	90.09%	89.07%	0.0002	0.0000
29.5	229,373,079	87.99%	89.45%	88.53%	0.0002	0.0000
30.5	209,844,360	87.44%	88.79%	87.97%	0.0002	0.0000
31.5	190,778,497	86.87%	88.10%	87.39%	0.0002	0.0000
32.5	171,142,063	86.30%	87.39%	86.81%	0.0001	0.0000
33.5	152,375,457	85.73%	86.64%	86.20%	0.0001	0.0000
34.5	135,515,154	85.18%	85.87%	85.58%	0.0000	0.0000
35.5	121,651,784	84.64%	85.06%	84.95%	0.0000	0.0000
36.5	109,439,214	84.15%	84.22%	84.30%	0.0000	0.0000
37.5	98,820,311	83.67%	83.35%	83.63%	0.0000	0.0000
38.5	91,381,419	83.23%	82.45%	82.94%	0.0001	0.0000
39.5	84,603,204	82.80%	81.51%	82.24%	0.0002	0.0000
40.5	77,608,002	82.39%	80.54%	81.51%	0.0003	0.0001
41.5	70,204,822	82.00%	79.53%	80.77%	0.0006	0.0002
42.5	62,578,695	81.64%	78.48%	80.01%	0.0010	0.0003
43.5	55,314,030	81.26%	77.40%	79.23%	0.0015	0.0004
44.5	49,574,384	80.89%	76.28%	78.43%	0.0021	0.0006
45.5	43,834,169	80.52%	75.12%	77.61%	0.0029	0.0008
46.5	38,938,648	80.14%	73.92%	76.76%	0.0039	0.0011
47.5	33,916,984	79.68%	72.69%	75.90%	0.0049	0.0014
48.5	27,686,846	79.25%	71.41%	75.02%	0.0061	0.0018
49.5	22,088,744	78.73%	70.10%	74.11%	0.0075	0.0021
50.5	17,513,862	78.22%	68.74%	73.18%	0.0090	0.0025
51.5	13,918,148	77.65%	67.35%	72.23%	0.0106	0.0029
52.5	10,452,278	77.11%	65.92%	71.26%	0.0125	0.0034
53.5	8,308,547	76.49%	64.45%	70.27%	0.0145	0.0039
54.5	6,680,854	75.89%	62.94%	69.25%	0.0168	0.0044
55.5	5,477,599	75.31%	61.39%	68.21%	0.0194	0.0050
56.5	4,720,325	74.65%	59.81%	67.15%	0.0220	0.0056
57.5	4,124,480	73.96%	58.20%	66.07%	0.0248	0.0062
58.5	3,586,707	73.15%	56.55%	64.97%	0.0276	0.0067
59.5	2,874,731	72.37%	54.87%	63.84%	0.0306	0.0073
60.5	2,292,206	71.47%	53.17%	62.69%	0.0335	0.0077
61.5	1,882,108	70.54%	51.43%	61.52%	0.0365	0.0081
62.5	1,550,015	69.67%	49.68%	60.34%	0.0400	0.0087
63.5	1,285,250	68.77%	47.90%	59.13%	0.0435	0.0093
64.5	1,045,898	67.90%	46.11%	57.90%	0.0475	0.0100
65.5	838,943	66.73%	44.30%	56.65%	0.0503	0.0102
66.5	667,078	65.75%	42.49%	55.39%	0.0541	0.0107

Account 369.00 OLT and Iowa Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Company R2-60**	**OCA R1.5-68**	**Company SSD**	**OCA SSD**
67.5	563,598	64.91%	40.66%	54.11%	0.0588	0.0117
68.5	461,690	63.65%	38.84%	52.81%	0.0615	0.0118
69.5	379,821	61.47%	37.02%	51.50%	0.0598	0.0099
70.5	307,843	59.22%	35.21%	50.17%	0.0577	0.0082
71.5	258,819	58.56%	33.41%	48.83%	0.0633	0.0095
72.5	226,103	58.08%	31.62%	47.49%	0.0700	0.0112
73.5	196,548	57.36%	29.86%	46.13%	0.0756	0.0126
74.5	171,430	55.73%	28.12%	44.76%	0.0762	0.0120
75.5	158,429	55.16%	26.42%	43.39%	0.0826	0.0138
76.5	156,209	55.16%	24.75%	42.02%	0.0925	0.0173
77.5	154,779	55.15%	23.12%	40.64%	0.1026	0.0211
78.5	152,020	55.15%	21.53%	39.26%	0.1130	0.0252
79.5	128,173	55.15%	20.00%	37.88%	0.1236	0.0298
80.5	122,278	55.15%	18.51%	36.51%	0.1343	0.0347
81.5	102,436	55.15%	17.07%	35.14%	0.1450	0.0400
82.5	96,065	55.15%	15.70%	33.78%	0.1556	0.0457
83.5	91,663	55.15%	14.38%	32.43%	0.1662	0.0516
84.5	88,410	55.15%	13.12%	31.09%	0.1766	0.0579
85.5	79,344	55.15%	11.93%	29.77%	0.1868	0.0644
86.5	74,022	53.96%	10.80%	28.46%	0.1863	0.0650
87.5	56,658	53.96%	9.73%	27.17%	0.1957	0.0718
88.5	47,960	53.96%	8.72%	25.90%	0.2046	0.0787
89.5	42,250	53.96%	7.78%	24.65%	0.2133	0.0859
90.5	40,503	53.96%	6.90%	23.43%	0.2215	0.0932
91.5	32,376	53.96%	6.08%	22.23%	0.2292	0.1007
92.5	32,101	53.96%	5.32%	21.05%	0.2366	0.1083
93.5	32,055	53.96%	4.62%	19.91%	0.2435	0.1160
94.5	31,986	53.96%	3.98%	18.79%	0.2498	0.1237
95.5	6,505	53.96%	3.39%	17.70%	0.2557	0.1314
96.5	5,857	53.96%	2.86%	16.65%	0.2612	0.1392
97.5	3,022	53.96%	2.38%	15.63%	0.2661	0.1469
98.5	3,022	53.96%	1.95%	14.64%	0.2705	0.1546
99.5	2,994	53.96%	1.57%	13.68%	0.2745	0.1622
100.5	2,879	53.96%	1.24%	12.76%	0.2780	0.1697
101.5	2,879	53.96%	0.95%	11.87%	0.2810	0.1771
102.5	2,875	53.96%	0.71%	11.02%	0.2836	0.1844
103.5	2,875	53.96%	0.51%	10.21%	0.2857	0.1914
104.5	2,863	53.96%	0.35%	9.42%	0.2874	0.1983
105.5	2,863	53.96%	0.22%	8.68%	0.2888	0.2051
106.5	2,863	53.96%	0.13%	7.96%	0.2897	0.2116
107.5	2,863	53.96%	0.07%	7.29%	0.2904	0.2178
108.5			0.03%	6.65%		
Sum of Squared Differences (SSD)				[8]	8.1223	3.7438
SSD - Truncated OLT Curve				[9]	0.0664	0.0184

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Depreciation Parameter Comparison

Account No.	Description	Company Position Iowa Curve	Company Position Depreciation Rate 2025	Company Position Depreciation Rate 2026	Company Position Depreciation Rate 2027	OCA Position Iowa Curve	OCA Position Depreciation Rate 2025	OCA Position Depreciation Rate 2026	OCA Position Depreciation Rate 2027
	Transmission Plant								
356.00	OH CONDUCTORS AND DEVICES	R2.5 - 65	1.54%	1.55%	1.56%	R2 - 73	1.34%	1.35%	1.36%
	Distribution Plant								
364.40	POLES, TOWERS AND FIXTURES - POLES	R0.5 - 55	1.56%	1.54%	1.56%	R0.5 - 59	1.49%	1.48%	1.50%
366.00	UNDERGROUND CONDUIT	R3 - 70	1.32%	1.33%	1.35%	R2.5 - 80	1.13%	1.13%	1.16%
367.00	UG CONDUCTORS AND DEVICES	R2.5 - 56	1.55%	1.57%	1.61%	R2 - 62	1.39%	1.40%	1.43%
369.00	SERVICES	R2 - 60	1.11%	1.11%	1.12%	R1.5 - 68	0.99%	1.00%	1.00%

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 *Survivor Curve:* R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1922	2,853.98	73.00	39.10	9.09	355.48
1923	223.62	73.00	3.06	9.39	28.78
1924	598.68	73.00	8.20	9.69	79.47
1925	1,911.67	73.00	26.19	9.99	261.73
1926	371,881.92	73.00	5,094.26	10.30	52,487.54
1927	20.91	73.00	0.29	10.61	3.04
1928	81,779.50	73.00	1,120.27	10.92	12,235.32
1929	22,775.01	73.00	311.99	11.24	3,506.95
1930	732.00	73.00	10.03	11.56	115.89
1931	22,862.93	73.00	313.19	11.88	3,721.83
1933	53,556.85	73.00	733.65	12.55	9,205.44
1934	1,091.01	73.00	14.95	12.89	192.63
1935	5,851.21	73.00	80.15	13.23	1,060.73
1936	316,154.88	73.00	4,330.88	13.59	58,842.73
1937	57,054.12	73.00	781.56	13.95	10,899.91
1938	3,758.39	73.00	51.48	14.31	736.75
1939	15,628.81	73.00	214.09	14.68	3,143.37
1940	9,224.37	73.00	126.36	15.06	1,903.07
1941	36,147.94	73.00	495.18	15.45	7,648.74
1942	24,415.14	73.00	334.45	15.84	5,297.63
1943	7,105.70	73.00	97.34	16.24	1,580.78
1946	138,604.92	73.00	1,898.69	17.49	33,202.97
1947	271,734.78	73.00	3,722.39	17.92	66,698.63
1948	99,245.63	73.00	1,359.53	18.36	24,958.09
1949	602,132.35	73.00	8,248.37	18.80	155,110.38
1950	300,453.27	73.00	4,115.79	19.26	79,268.63
1951	172,594.90	73.00	2,364.31	19.72	46,633.43

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1952	570,173.73	73.00	7,810.59	20.20	157,735.09
1953	745,927.68	73.00	10,218.17	20.67	211,248.32
1954	429,459.88	73.00	5,883.00	21.16	124,502.19
1955	94,458.27	73.00	1,293.95	21.66	28,024.84
1956	398,390.26	73.00	5,457.39	22.16	120,943.29
1957	106,000.53	73.00	1,452.06	22.68	32,926.43
1958	1,335,640.71	73.00	18,296.42	23.20	424,390.19
1959	114,460.26	73.00	1,567.95	23.73	37,199.77
1960	560,506.39	73.00	7,678.16	24.26	186,282.54
1961	82,689.05	73.00	1,132.72	24.80	28,097.15
1963	103,593.46	73.00	1,419.09	25.92	36,781.73
1964	365,097.21	73.00	5,001.32	26.49	132,467.13
1965	560,241.19	73.00	7,674.52	27.06	207,710.70
1966	376,913.59	73.00	5,163.19	27.65	142,752.49
1967	8,319,576.25	73.00	113,966.60	28.24	3,218,554.18
1968	4,796,435.43	73.00	65,704.48	28.84	1,894,927.79
1969	4,687,761.63	73.00	64,215.80	29.45	1,890,893.22
1970	5,519,022.05	73.00	75,602.91	30.06	2,272,776.08
1971	4,846,011.03	73.00	66,383.60	30.68	2,036,856.09
1972	3,889,701.45	73.00	53,283.49	31.31	1,668,348.81
1973	7,982,830.85	73.00	109,353.65	31.95	3,493,757.40
1974	2,636,983.66	73.00	36,123.00	32.59	1,177,309.65
1975	4,844,950.78	73.00	66,369.07	33.24	2,206,325.58
1976	7,224,337.28	73.00	98,963.35	33.90	3,354,889.47
1977	2,558,184.24	73.00	35,043.56	34.56	1,211,228.83
1978	3,172,130.22	73.00	43,453.76	35.24	1,531,139.83
1979	3,425,776.58	73.00	46,928.36	35.91	1,685,350.57

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	9,607,618.84	73.00	131,610.99	36.60	4,816,485.74
1981	14,960,861.03	73.00	204,942.94	37.29	7,642,134.68
1982	2,040,916.60	73.00	27,957.71	37.99	1,061,992.32
1983	535,785.01	73.00	7,339.51	38.69	283,950.41
1984	4,311.23	73.00	59.06	39.40	2,326.88
1985	626,791.87	73.00	8,586.17	40.12	344,436.60
1986	2,031,137.13	73.00	27,823.75	40.84	1,136,286.75
1987	1,594,735.41	73.00	21,845.65	41.57	908,048.93
1988	1,640,714.66	73.00	22,475.50	42.30	950,708.11
1989	1,943,103.94	73.00	26,617.82	43.04	1,145,667.15
1990	4,964,131.59	73.00	68,001.68	43.79	2,977,566.36
1991	3,414,197.45	73.00	46,769.75	44.54	2,082,987.48
1992	5,831,169.56	73.00	79,878.89	45.30	3,618,203.37
1993	4,564,352.39	73.00	62,525.27	46.06	2,879,799.92
1994	4,420,656.74	73.00	60,556.84	46.83	2,835,724.57
1995	3,817,683.45	73.00	52,296.94	47.60	2,489,381.80
1996	6,206,489.14	73.00	85,020.25	48.38	4,113,205.52
1997	2,922,716.99	73.00	40,037.15	49.16	1,968,416.13
1998	673,044.58	73.00	9,219.77	49.95	460,563.30
1999	24,702.00	73.00	338.38	50.75	17,172.13
2000	275,710.01	73.00	3,776.84	51.55	194,692.08
2001	1,398,057.38	73.00	19,151.44	52.35	1,002,637.58
2002	991,840.51	73.00	13,586.83	53.16	722,300.51
2003	509,970.22	73.00	6,985.88	53.98	377,084.70
2004	3,106,987.01	73.00	42,561.39	54.80	2,332,230.42
2005	238,412.59	73.00	3,265.92	55.62	181,657.15
2006	1,135,161.23	73.00	15,550.13	56.45	877,813.38

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2007	4,379,090.33	73.00	59,987.43	57.28	3,436,274.49
2008	8,337,570.44	73.00	114,213.09	58.12	6,638,345.59
2009	3,231,396.22	73.00	44,265.62	58.96	2,610,100.32
2010	9,018,947.77	73.00	123,547.01	59.81	7,389,413.91
2011	3,497,212.51	73.00	47,906.94	60.66	2,906,186.20
2012	11,651,446.53	73.00	159,608.58	61.52	9,818,826.19
2013	32,987,932.30	73.00	451,888.69	62.38	28,188,225.59
2014	62,113,630.73	73.00	850,870.16	63.24	53,811,036.52
2015	162,818,433.80	73.00	2,230,385.58	64.11	142,989,382.24
2016	69,334,658.57	73.00	949,788.17	64.98	61,719,764.25
2017	76,839,631.61	73.00	1,052,595.84	65.86	69,322,147.74
2018	87,304,081.94	73.00	1,195,944.23	66.74	79,814,200.56
2019	112,855,333.51	73.00	1,545,960.75	67.62	104,541,140.42
2020	144,930,572.50	73.00	1,985,346.82	68.51	136,014,292.93
2021	104,560,277.84	73.00	1,432,330.05	69.40	99,404,743.51
2022	101,069,939.20	73.00	1,384,517.28	70.30	97,324,957.72
2023	194,466,621.24	73.00	2,663,921.63	71.19	189,652,394.48
2024	213,979,323.45	73.00	2,931,218.46	72.10	211,327,135.46
2025	112,075,064.88	73.00	1,535,272.16	72.77	111,727,598.80
Total	1,667,300,072.08	73.00	22,839,686.86	65.51	1,496,152,240.20

Composite Average Remaining Life ... 65.51 Years

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	352.86	59.00	5.98	8.59	51.36
1927	17,017.18	59.00	288.42	8.99	2,593.32
1928	30,012.00	59.00	508.67	9.39	4,778.15
1929	17,270.22	59.00	292.71	9.80	2,867.17
1930	22,536.00	59.00	381.96	10.19	3,893.30
1931	18,118.76	59.00	307.09	10.59	3,252.12
1932	4,039.22	59.00	68.46	10.99	752.25
1933	7,099.71	59.00	120.33	11.38	1,369.76
1934	8,900.03	59.00	150.85	11.78	1,776.74
1935	9,518.31	59.00	161.33	12.18	1,964.27
1936	7,344,503.17	59.00	124,481.86	12.57	1,564,864.49
1937	219,881.83	59.00	3,726.77	12.97	48,326.21
1938	111,494.95	59.00	1,889.73	13.36	25,255.78
1939	130,944.36	59.00	2,219.37	13.76	30,547.86
1940	156,394.96	59.00	2,650.74	14.16	37,544.06
1941	231,341.27	59.00	3,921.00	14.56	57,108.86
1942	122,453.85	59.00	2,075.47	14.97	31,066.93
1943	206,280.27	59.00	3,496.24	15.37	53,748.03
1944	783,541.90	59.00	13,280.24	15.78	209,559.65
1945	440,915.37	59.00	7,473.07	16.19	120,984.97
1946	757,137.41	59.00	12,832.71	16.60	213,028.81
1947	920,130.47	59.00	15,595.28	17.01	265,339.37
1948	429,422.81	59.00	7,278.28	17.43	126,867.19
1949	316,921.99	59.00	5,371.51	17.85	95,879.74
1950	348,202.32	59.00	5,901.68	18.27	107,832.14
1951	538,316.35	59.00	9,123.92	18.70	170,582.66
1952	756,742.23	59.00	12,826.01	19.12	245,286.73

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1953	638,638.36	59.00	10,824.27	19.56	211,668.78
1954	630,681.09	59.00	10,689.40	19.99	213,671.92
1955	1,185,706.69	59.00	20,096.52	20.43	410,503.17
1956	1,173,549.37	59.00	19,890.47	20.87	415,061.38
1957	1,089,927.16	59.00	18,473.16	21.31	393,692.51
1958	990,433.06	59.00	16,786.83	21.76	365,268.24
1959	1,489,419.45	59.00	25,244.15	22.21	560,687.10
1960	1,396,815.80	59.00	23,674.61	22.67	536,598.72
1961	1,588,766.78	59.00	26,927.98	23.12	622,688.89
1962	1,585,412.34	59.00	26,871.13	23.59	633,793.10
1963	2,312,881.99	59.00	39,201.00	24.05	942,887.52
1964	2,427,089.96	59.00	41,136.71	24.52	1,008,780.57
1965	2,919,942.76	59.00	49,490.06	25.00	1,237,059.43
1966	3,053,027.05	59.00	51,745.71	25.47	1,318,167.85
1967	3,784,705.64	59.00	64,146.91	25.96	1,664,972.45
1968	3,854,724.63	59.00	65,333.66	26.44	1,727,463.76
1969	5,480,146.73	59.00	92,882.92	26.93	2,501,364.20
1970	4,973,814.08	59.00	84,301.09	27.42	2,311,855.20
1971	5,483,116.53	59.00	92,933.25	27.92	2,594,741.92
1972	7,484,505.39	59.00	126,854.76	28.42	3,605,471.02
1973	12,351,193.25	59.00	209,340.17	28.93	6,055,667.90
1974	9,695,950.64	59.00	164,336.51	29.44	4,837,501.83
1975	10,423,681.72	59.00	176,670.81	29.95	5,291,134.13
1976	11,622,248.07	59.00	196,985.29	30.47	6,001,400.37
1977	11,472,656.85	59.00	194,449.87	30.99	6,025,431.98
1978	12,406,806.28	59.00	210,282.76	31.51	6,626,228.72
1979	12,224,508.51	59.00	207,193.00	32.04	6,638,392.44

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	11,942,373.03	59.00	202,411.09	32.57	6,592,903.94
1981	10,396,741.47	59.00	176,214.20	33.11	5,833,905.68
1982	10,295,691.06	59.00	174,501.50	33.65	5,871,378.55
1983	10,246,581.66	59.00	173,669.15	34.19	5,937,687.71
1984	13,318,692.22	59.00	225,738.30	34.74	7,841,258.01
1985	13,836,628.81	59.00	234,516.80	35.29	8,275,015.60
1986	16,016,697.03	59.00	271,466.74	35.84	9,729,019.38
1987	17,181,245.07	59.00	291,204.64	36.40	10,598,426.23
1988	15,949,238.83	59.00	270,323.39	36.95	9,989,548.28
1989	15,924,953.57	59.00	269,911.78	37.52	10,126,240.38
1990	17,347,083.96	59.00	294,015.44	38.08	11,196,819.38
1991	18,429,147.34	59.00	312,355.32	38.65	12,072,573.26
1992	17,655,862.79	59.00	299,248.93	39.22	11,736,976.34
1993	20,047,286.10	59.00	339,781.13	39.80	13,521,664.51
1994	19,437,838.16	59.00	329,451.60	40.37	13,300,193.80
1995	20,277,422.11	59.00	343,681.70	40.95	14,073,602.62
1996	15,847,496.39	59.00	268,598.96	41.53	11,155,030.55
1997	17,066,601.39	59.00	289,261.55	42.11	12,181,769.03
1998	15,655,381.81	59.00	265,342.81	42.70	11,329,559.52
1999	20,990,966.21	59.00	355,775.54	43.28	15,399,656.59
2000	22,956,760.01	59.00	389,093.75	43.87	17,070,834.36
2001	20,729,564.28	59.00	351,345.05	44.46	15,621,875.08
2002	29,002,087.96	59.00	491,555.92	45.05	22,147,009.68
2003	22,709,497.37	59.00	384,902.90	45.65	17,570,080.18
2004	22,133,579.57	59.00	375,141.68	46.24	17,347,320.93
2005	22,434,486.21	59.00	380,241.74	46.84	17,809,719.39
2006	31,434,934.09	59.00	532,790.19	47.43	25,272,779.95

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *59* ***Survivor Curve:*** *R0.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2007	29,444,476.23	59.00	499,053.95	48.03	23,970,652.50
2008	29,181,607.06	59.00	494,598.58	48.63	24,052,989.90
2009	31,351,793.86	59.00	531,381.04	49.23	26,160,653.44
2010	37,333,019.73	59.00	632,756.74	49.83	31,531,868.65
2011	54,549,835.77	59.00	924,564.28	50.43	46,629,827.45
2012	61,776,511.72	59.00	1,047,049.09	51.04	53,439,143.62
2013	54,604,241.20	59.00	925,486.39	51.64	47,794,374.84
2014	48,727,591.25	59.00	825,883.15	52.25	43,150,593.08
2015	47,342,498.06	59.00	802,407.23	52.85	42,411,233.80
2016	47,728,912.93	59.00	808,956.57	53.46	43,249,573.15
2017	45,032,469.42	59.00	763,254.59	54.07	41,271,155.90
2018	39,064,688.67	59.00	662,106.77	54.68	36,206,512.65
2019	67,683,080.89	59.00	1,147,159.43	55.30	63,433,667.14
2020	51,841,704.09	59.00	878,664.20	55.91	49,126,200.72
2021	30,891,411.24	59.00	523,578.03	56.53	29,595,253.83
2022	77,692,572.28	59.00	1,316,810.14	57.14	75,244,929.50
2023	43,096,059.65	59.00	730,434.41	57.76	42,189,903.46
2024	74,550,762.50	59.00	1,263,559.66	58.38	73,765,686.26
2025	51,235,875.85	59.00	868,396.02	58.85	51,101,026.75
Total	1,560,083,790.88	59.00	26,441,834.74	47.35	1,252,107,372.64

Composite Average Remaining Life ... 47.35 Years

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1903	25,306.66	80.00	316.33	6.75	2,136.37
1907	15,269.40	80.00	190.87	7.61	1,451.97
1908	3,731.66	80.00	46.65	7.83	365.25
1909	9,571.46	80.00	119.64	8.06	963.94
1911	1,257.52	80.00	15.72	8.52	133.90
1912	21,842.47	80.00	273.03	8.73	2,384.25
1913	2,277.47	80.00	28.47	8.97	255.25
1914	7,482.08	80.00	93.53	9.20	860.72
1915	17,331.19	80.00	216.64	9.43	2,043.06
1916	98,657.20	80.00	1,233.21	9.67	11,924.38
1917	7,278.08	80.00	90.98	9.91	901.73
1919	4,174.70	80.00	52.18	10.41	543.11
1920	2,029.73	80.00	25.37	10.65	270.13
1921	1,461.40	80.00	18.27	10.90	199.15
1922	40,923.37	80.00	511.54	11.16	5,709.56
1923	14,316.49	80.00	178.96	11.42	2,043.34
1924	36,755.20	80.00	459.44	11.69	5,368.69
1925	24,148.83	80.00	301.86	11.96	3,609.80
1926	61,290.12	80.00	766.13	12.24	9,375.81
1927	41,640.01	80.00	520.50	12.52	6,518.65
1928	49,064.67	80.00	613.31	12.81	7,855.75
1929	29,035.36	80.00	362.94	13.11	4,757.22
1930	42,029.21	80.00	525.36	13.41	7,047.09
1931	86,589.35	80.00	1,082.37	13.72	14,855.22
1932	260,991.94	80.00	3,262.40	14.05	45,825.44
1933	50,914.67	80.00	636.43	14.38	9,150.15
1934	22,241.68	80.00	278.02	14.72	4,091.63

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1935	39,236.74	80.00	490.46	15.07	7,389.23
1936	12,256.80	80.00	153.21	15.42	2,362.99
1937	16,905.54	80.00	211.32	15.79	3,337.06
1938	12,691.63	80.00	158.65	16.17	2,565.27
1939	38,895.04	80.00	486.19	16.56	8,050.75
1940	59,711.54	80.00	746.39	16.96	12,657.50
1941	33,555.28	80.00	419.44	17.37	7,284.82
1942	13,620.28	80.00	170.25	17.79	3,028.49
1943	744.95	80.00	9.31	18.22	169.67
1944	978.07	80.00	12.23	18.66	228.17
1945	8,908.86	80.00	111.36	19.12	2,128.79
1946	31,506.04	80.00	393.83	19.58	7,710.99
1947	25,265.08	80.00	315.81	20.06	6,334.19
1948	81,209.58	80.00	1,015.12	20.54	20,853.33
1949	206,392.49	80.00	2,579.90	21.04	54,278.94
1950	99,622.68	80.00	1,245.28	21.55	26,830.60
1951	88,134.07	80.00	1,101.68	22.06	24,305.83
1952	345,201.22	80.00	4,315.01	22.59	97,497.48
1953	203,286.37	80.00	2,541.08	23.13	58,783.89
1954	131,622.61	80.00	1,645.28	23.68	38,963.04
1955	106,294.70	80.00	1,328.68	24.24	32,211.73
1956	80,185.77	80.00	1,002.32	24.81	24,870.04
1957	111,750.03	80.00	1,396.87	25.39	35,467.68
1958	79,356.21	80.00	991.95	25.98	25,769.04
1959	125,387.27	80.00	1,567.34	26.57	41,651.10
1960	118,016.71	80.00	1,475.21	27.19	40,103.75
1961	114,175.72	80.00	1,427.20	27.80	39,676.62

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1962	56,263.67	80.00	703.30	28.42	19,990.46
1963	94,681.00	80.00	1,183.51	29.06	34,392.22
1964	183,794.67	80.00	2,297.43	29.70	68,235.81
1965	133,049.91	80.00	1,663.12	30.35	50,475.95
1966	216,922.27	80.00	2,711.53	31.01	84,076.06
1967	661,938.32	80.00	8,274.22	31.67	262,054.40
1968	526,032.28	80.00	6,575.40	32.35	212,701.60
1969	731,189.25	80.00	9,139.86	33.03	301,875.11
1970	543,537.05	80.00	6,794.21	33.72	229,071.71
1971	1,010,765.33	80.00	12,634.56	34.41	434,796.51
1972	1,579,454.64	80.00	19,743.17	35.12	693,295.94
1973	2,993,141.87	80.00	37,414.25	35.82	1,340,356.55
1974	1,459,396.13	80.00	18,242.44	36.54	666,583.19
1975	2,206,647.70	80.00	27,583.08	37.26	1,027,803.73
1976	2,514,661.00	80.00	31,433.24	37.99	1,194,304.44
1977	1,181,223.61	80.00	14,765.28	38.73	571,869.23
1978	2,098,092.65	80.00	26,226.14	39.47	1,035,209.20
1979	1,580,141.74	80.00	19,751.76	40.22	794,477.25
1980	1,750,934.91	80.00	21,886.67	40.98	896,874.27
1981	1,309,175.46	80.00	16,364.68	41.74	683,043.04
1982	1,090,983.67	80.00	13,637.29	42.51	579,656.85
1983	831,530.63	80.00	10,394.13	43.28	449,830.39
1984	1,279,967.28	80.00	15,999.58	44.06	704,927.91
1985	1,900,417.97	80.00	23,755.21	44.84	1,065,267.38
1986	2,401,458.03	80.00	30,018.20	45.63	1,369,829.75
1987	3,525,390.30	80.00	44,067.35	46.43	2,046,091.01
1988	2,887,585.98	80.00	36,094.80	47.23	1,704,849.96

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1989	3,779,094.67	80.00	47,238.65	48.04	2,269,311.12
1990	3,664,384.57	80.00	45,804.78	48.85	2,237,613.64
1991	5,694,545.64	80.00	71,181.77	49.67	3,535,452.78
1992	5,112,305.31	80.00	63,903.77	50.49	3,226,715.10
1993	5,586,083.99	80.00	69,826.00	51.32	3,583,549.84
1994	7,709,002.58	80.00	96,362.46	52.15	5,025,659.78
1995	5,886,882.30	80.00	73,585.98	52.99	3,899,559.91
1996	3,630,552.15	80.00	45,381.87	53.84	2,443,189.11
1997	4,237,172.74	80.00	52,964.62	54.68	2,896,304.72
1998	3,010,634.18	80.00	37,632.90	55.54	2,089,971.97
1999	3,322,372.74	80.00	41,529.63	56.39	2,341,945.93
2000	4,308,307.17	80.00	53,853.80	57.26	3,083,448.07
2001	4,245,354.81	80.00	53,066.90	58.12	3,084,342.15
2002	4,499,171.45	80.00	56,239.60	58.99	3,317,673.94
2003	4,097,112.80	80.00	51,213.87	59.87	3,065,961.72
2004	5,099,562.92	80.00	63,744.49	60.75	3,872,260.75
2005	5,582,729.11	80.00	69,784.07	61.63	4,300,745.66
2006	6,268,056.55	80.00	78,350.65	62.52	4,898,158.27
2007	5,582,305.93	80.00	69,778.78	63.41	4,424,397.97
2008	4,969,949.99	80.00	62,124.33	64.30	3,994,740.23
2009	4,074,519.48	80.00	50,931.46	65.20	3,320,753.36
2010	4,291,050.41	80.00	53,638.09	66.10	3,545,582.73
2011	5,885,293.37	80.00	73,566.12	67.01	4,929,539.08
2012	7,375,047.59	80.00	92,188.03	67.92	6,261,140.17
2013	6,056,534.50	80.00	75,706.63	68.83	5,210,810.31
2014	4,951,808.01	80.00	61,897.56	69.74	4,316,981.19
2015	9,350,468.44	80.00	116,880.77	70.66	8,259,021.50

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *80* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2016	10,608,337.02	80.00	132,604.12	71.58	9,492,426.96
2017	15,416,284.66	80.00	192,703.42	72.51	13,972,723.13
2018	5,930,320.51	80.00	74,128.95	73.44	5,443,727.00
2019	10,212,097.61	80.00	127,651.13	74.37	9,492,986.89
2020	9,540,214.24	80.00	119,252.59	75.30	8,979,640.64
2021	8,231,589.11	80.00	102,894.79	76.23	7,844,129.78
2022	20,424,637.00	80.00	255,307.78	77.17	19,702,611.72
2023	16,499,425.79	80.00	206,242.68	78.11	16,109,997.47
2024	20,085,315.29	80.00	251,066.27	79.06	19,848,138.09
2025	5,128,774.10	80.00	64,109.63	79.76	5,113,629.70
Total	300,258,199.25	80.00	3,753,224.87	63.61	238,731,934.83

Composite Average Remaining Life ... 63.61 Years

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1917	8.22	62.00	0.13	1.87	0.25
1922	28.36	62.00	0.46	3.24	1.48
1923	45.15	62.00	0.73	3.53	2.57
1924	20.52	62.00	0.33	3.80	1.26
1926	25.92	62.00	0.42	4.38	1.83
1927	69.61	62.00	1.12	4.66	5.23
1928	517.36	62.00	8.34	4.94	41.26
1930	198.09	62.00	3.19	5.52	17.65
1931	33.09	62.00	0.53	5.82	3.11
1932	318.71	62.00	5.14	6.11	31.39
1933	312.70	62.00	5.04	6.40	32.26
1934	32.71	62.00	0.53	6.69	3.53
1935	37.36	62.00	0.60	6.98	4.21
1936	20.46	62.00	0.33	7.28	2.40
1937	123.22	62.00	1.99	7.57	15.05
1938	3.12	62.00	0.05	7.87	0.40
1939	71.57	62.00	1.15	8.17	9.43
1940	1,681.34	62.00	27.12	8.47	229.65
1941	920.74	62.00	14.85	8.77	130.29
1946	73.96	62.00	1.19	10.37	12.37
1947	692.31	62.00	11.17	10.71	119.54
1948	1,263.81	62.00	20.38	11.05	225.16
1949	12,665.89	62.00	204.29	11.40	2,328.14
1951	29,873.51	62.00	481.83	12.11	5,837.14
1952	29,734.04	62.00	479.58	12.49	5,988.31
1953	24,171.72	62.00	389.87	12.87	5,015.94
1954	30,246.43	62.00	487.84	13.25	6,465.97

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1955	76,685.02	62.00	1,236.85	13.65	16,883.70
1956	31,216.36	62.00	503.49	14.06	7,077.05
1957	50,842.49	62.00	820.04	14.47	11,866.15
1958	29,864.66	62.00	481.69	14.89	7,174.26
1959	392,158.14	62.00	6,325.12	15.33	96,945.33
1960	59,143.03	62.00	953.92	15.77	15,042.16
1961	46,047.91	62.00	742.71	16.22	12,047.38
1962	103,827.28	62.00	1,674.63	16.68	27,934.77
1963	124,341.74	62.00	2,005.51	17.15	34,399.86
1964	166,299.05	62.00	2,682.24	17.63	47,297.14
1965	191,499.47	62.00	3,088.69	18.12	55,975.18
1966	258,633.77	62.00	4,171.50	18.62	77,685.89
1967	286,042.99	62.00	4,613.59	19.13	88,261.41
1968	376,654.46	62.00	6,075.06	19.65	119,379.74
1969	368,491.31	62.00	5,943.39	20.18	119,936.62
1970	339,071.16	62.00	5,468.88	20.72	113,295.91
1971	730,942.93	62.00	11,789.37	21.26	250,699.82
1972	1,465,846.35	62.00	23,642.63	21.82	515,929.92
1973	2,567,507.16	62.00	41,411.30	22.39	927,083.33
1974	1,575,592.42	62.00	25,412.72	22.96	583,559.54
1975	2,177,861.27	62.00	35,126.71	23.55	827,099.54
1976	2,724,688.25	62.00	43,946.48	24.14	1,060,906.19
1977	2,188,472.61	62.00	35,297.86	24.74	873,402.06
1978	2,617,177.24	62.00	42,212.43	25.35	1,070,249.71
1979	2,301,632.41	62.00	37,123.01	25.97	964,261.85
1980	2,357,756.18	62.00	38,028.23	26.60	1,011,611.68
1981	2,730,483.32	62.00	44,039.95	27.24	1,199,647.87

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1982	2,677,238.35	62.00	43,181.16	27.89	1,204,150.75
1983	2,264,166.87	62.00	36,518.73	28.54	1,042,187.37
1984	2,686,745.68	62.00	43,334.50	29.20	1,265,421.96
1985	4,349,827.63	62.00	70,158.34	29.87	2,095,574.98
1986	4,363,649.03	62.00	70,381.26	30.55	2,150,032.87
1987	6,761,105.02	62.00	109,049.81	31.23	3,406,122.57
1988	6,096,062.64	62.00	98,323.35	31.93	3,139,103.24
1989	7,182,166.94	62.00	115,841.12	32.63	3,779,674.48
1990	12,631,318.07	62.00	203,730.44	33.34	6,791,678.71
1991	15,272,269.58	62.00	246,326.33	34.05	8,387,682.69
1992	13,719,413.67	62.00	221,280.33	34.77	7,694,905.54
1993	14,633,629.06	62.00	236,025.70	35.50	8,379,555.78
1994	18,013,040.72	62.00	290,532.21	36.24	10,529,037.22
1995	14,478,600.83	62.00	233,525.25	36.98	8,636,818.43
1996	14,394,689.33	62.00	232,171.84	37.73	8,760,731.30
1997	13,464,684.11	62.00	217,171.79	38.49	8,359,285.86
1998	10,705,648.95	62.00	172,671.34	39.25	6,777,975.66
1999	12,047,914.43	62.00	194,320.73	40.02	7,777,632.00
2000	12,176,103.99	62.00	196,388.29	40.80	8,012,947.75
2001	14,418,574.21	62.00	232,557.08	41.58	9,670,440.43
2002	15,608,543.10	62.00	251,750.08	42.37	10,667,317.08
2003	13,747,650.16	62.00	221,735.75	43.17	9,571,826.49
2004	17,049,450.24	62.00	274,990.46	43.97	12,090,732.38
2005	20,543,096.89	62.00	331,339.46	44.78	14,835,736.31
2006	23,650,598.96	62.00	381,460.34	45.59	17,389,400.99
2007	27,287,302.72	62.00	440,116.71	46.41	20,423,770.94
2008	23,695,757.45	62.00	382,188.70	47.23	18,050,542.36

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2009	20,207,771.64	62.00	325,931.01	48.06	15,663,565.19
2010	24,692,533.83	62.00	398,265.70	48.89	19,472,465.80
2011	30,257,229.90	62.00	488,018.65	49.73	24,270,168.38
2012	23,253,140.87	62.00	375,049.74	50.58	18,969,301.34
2013	26,915,494.85	62.00	434,119.83	51.43	22,326,262.75
2014	29,203,619.65	62.00	471,024.97	52.28	24,626,822.11
2015	31,794,404.28	62.00	512,811.72	53.14	27,253,081.12
2016	19,371,545.01	62.00	312,443.51	54.01	16,874,636.91
2017	19,092,826.89	62.00	307,948.07	54.88	16,900,007.46
2018	14,665,790.09	62.00	236,544.42	55.75	13,188,410.98
2019	27,330,467.12	62.00	440,812.91	56.63	24,964,555.57
2020	24,293,181.41	62.00	391,824.55	57.52	22,536,705.75
2021	32,054,667.51	62.00	517,009.50	58.41	30,196,306.87
2022	54,227,879.72	62.00	874,641.09	59.30	51,864,202.84
2023	24,278,752.95	62.00	391,591.83	60.19	23,571,775.83
2024	44,607,856.07	62.00	719,479.79	61.09	43,956,479.79
2025	15,381,387.12	62.00	248,086.28	61.77	15,325,238.26
Total	832,019,766.44	62.00	13,419,640.91	47.92	643,012,452.95

Composite Average Remaining Life ... 47.92 Years

PPL Electric Utilities Corporation
Electric Division
369.00 Services
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1924	2,729.48	68.00	40.14	9.94	399.00
1925	68.38	68.00	1.01	10.22	10.28
1926	212.21	68.00	3.12	10.51	32.81
1927	68.18	68.00	1.00	10.80	10.83
1928	46.52	68.00	0.68	11.10	7.59
1929	261.77	68.00	3.85	11.40	43.87
1930	7,257.40	68.00	106.73	11.70	1,248.76
1931	1,471.29	68.00	21.64	12.00	259.71
1932	856.68	68.00	12.60	12.31	155.14
1933	6,891.38	68.00	101.34	12.63	1,279.52
1934	1,369.68	68.00	20.14	12.94	260.73
1935	1,315.08	68.00	19.34	13.26	256.52
1936	1,257.86	68.00	18.50	13.59	251.41
1937	619.93	68.00	9.12	13.92	126.91
1938	952.74	68.00	14.01	14.26	199.76
1939	955.63	68.00	14.05	14.60	205.15
1940	1,599.03	68.00	23.51	14.95	351.44
1941	874.19	68.00	12.86	15.30	196.68
1942	237.77	68.00	3.50	15.66	54.74
1943	360.51	68.00	5.30	16.02	84.94
1944	493.73	68.00	7.26	16.39	119.01
1945	527.33	68.00	7.75	16.77	130.04
1946	6,030.09	68.00	88.68	17.15	1,521.13
1947	17,753.52	68.00	261.08	17.54	4,580.57
1948	26,096.33	68.00	383.77	17.94	6,885.90
1949	28,275.71	68.00	415.82	18.35	7,629.47
1950	41,872.45	68.00	615.77	18.76	11,552.40

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1951	55,972.32	68.00	823.11	19.18	15,788.02
1952	65,562.90	68.00	964.15	19.61	18,905.68
1953	90,139.63	68.00	1,325.57	20.04	26,568.86
1954	94,426.37	68.00	1,388.61	20.49	28,447.56
1955	158,554.88	68.00	2,331.67	20.94	48,816.47
1956	186,215.40	68.00	2,738.43	21.39	58,587.91
1957	221,427.26	68.00	3,256.25	21.86	71,181.68
1958	234,824.76	68.00	3,453.27	22.33	77,119.86
1959	299,643.52	68.00	4,406.48	22.81	100,532.50
1960	375,168.45	68.00	5,517.13	23.30	128,563.06
1961	541,488.85	68.00	7,962.99	23.80	189,521.64
1962	655,018.27	68.00	9,632.53	24.30	234,104.59
1963	478,329.86	68.00	7,034.19	24.82	174,565.19
1964	546,325.90	68.00	8,034.13	25.34	203,546.44
1965	682,451.42	68.00	10,035.95	25.86	259,564.90
1966	1,136,169.24	68.00	16,708.21	26.40	441,050.80
1967	1,549,805.18	68.00	22,791.03	26.94	614,000.72
1968	2,048,005.29	68.00	30,117.43	27.49	827,903.51
1969	3,348,180.63	68.00	49,237.47	28.05	1,380,965.09
1970	3,454,203.53	68.00	50,796.61	28.61	1,453,315.69
1971	4,410,488.63	68.00	64,859.49	29.18	1,892,774.88
1972	5,399,421.98	68.00	79,402.48	29.76	2,363,062.87
1973	6,023,844.44	68.00	88,585.08	30.35	2,688,274.65
1974	4,772,210.52	68.00	70,178.88	30.94	2,171,248.93
1975	4,664,248.11	68.00	68,591.21	31.54	2,163,139.79
1976	5,492,480.04	68.00	80,770.97	32.14	2,596,340.39
1977	5,463,750.15	68.00	80,348.48	32.76	2,631,889.39

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1978	6,928,734.82	68.00	101,892.16	33.38	3,400,834.95
1979	7,287,099.84	68.00	107,162.18	34.00	3,643,667.67
1980	7,003,279.32	68.00	102,988.39	34.63	3,567,001.65
1981	6,543,152.06	68.00	96,221.88	35.27	3,393,973.45
1982	6,277,963.36	68.00	92,322.08	35.92	3,316,041.23
1983	6,854,525.69	68.00	100,800.86	36.57	3,686,074.83
1984	9,949,935.96	68.00	146,321.15	37.23	5,446,881.40
1985	11,462,590.62	68.00	168,565.85	37.89	6,386,473.85
1986	12,971,292.61	68.00	190,752.43	38.56	7,354,673.56
1987	15,838,010.79	68.00	232,909.63	39.23	9,136,844.78
1988	17,583,792.24	68.00	258,582.63	39.91	10,319,788.43
1989	18,299,440.96	68.00	269,106.78	40.59	10,923,859.09
1990	17,663,690.73	68.00	259,757.60	41.28	10,723,675.33
1991	18,004,262.59	68.00	264,765.96	41.98	11,114,304.07
1992	17,804,430.29	68.00	261,827.28	42.68	11,173,875.67
1993	19,263,532.46	68.00	283,284.45	43.38	12,289,632.98
1994	20,352,545.25	68.00	299,299.19	44.09	13,196,432.28
1995	20,698,207.92	68.00	304,382.41	44.81	13,638,305.30
1996	19,666,118.24	68.00	289,204.77	45.52	13,165,822.72
1997	17,061,473.00	68.00	250,901.54	46.25	11,603,782.74
1998	14,725,726.26	68.00	216,552.67	46.97	10,172,541.01
1999	15,756,026.12	68.00	231,703.99	47.71	11,053,982.61
2000	17,126,091.81	68.00	251,851.81	48.44	12,200,269.01
2001	17,791,255.84	68.00	261,633.54	49.18	12,867,812.88
2002	24,645,342.35	68.00	362,427.94	49.93	18,094,364.65
2003	20,458,400.79	68.00	300,855.87	50.67	15,245,347.68
2004	22,002,368.64	68.00	323,561.06	51.42	16,638,692.91

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2025
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *68* ***Survivor Curve:*** *R1.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2005	20,059,607.05	68.00	294,991.32	52.18	15,392,265.15
2006	15,586,821.66	68.00	229,215.71	52.94	12,133,851.20
2007	16,605,513.88	68.00	244,196.33	53.70	13,112,961.87
2008	15,373,295.65	68.00	226,075.65	54.46	12,312,816.03
2009	13,219,393.71	68.00	194,400.93	55.23	10,736,959.43
2010	17,672,586.38	68.00	259,888.42	56.00	14,554,841.71
2011	18,641,526.48	68.00	274,137.40	56.78	15,565,255.44
2012	20,648,214.49	68.00	303,647.22	57.56	17,477,658.87
2013	18,316,763.98	68.00	269,361.52	58.34	15,714,813.81
2014	22,387,514.44	68.00	329,224.91	59.13	19,466,367.81
2015	20,128,351.67	68.00	296,002.26	59.92	17,735,495.86
2016	21,795,263.55	68.00	320,515.43	60.71	19,458,638.46
2017	18,180,838.77	68.00	267,362.64	61.51	16,444,488.26
2018	10,700,496.93	68.00	157,358.70	62.31	9,804,514.24
2019	28,250,673.75	68.00	415,446.99	63.11	26,218,673.10
2020	17,257,772.47	68.00	253,788.27	63.92	16,221,326.11
2021	3,532,895.98	68.00	51,953.84	64.73	3,362,785.51
2022	11,640,649.00	68.00	171,184.33	65.54	11,219,477.07
2023	14,814,931.77	68.00	217,864.50	66.36	14,456,792.12
2024	19,449,276.86	68.00	286,015.96	67.18	19,213,807.80
2025	6,415,654.11	68.00	94,346.93	67.79	6,396,224.85
Total	813,296,145.54	68.00	11,960,119.69	49.64	593,652,606.85

Composite Average Remaining Life ... 49.64 Years

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1922	2,841.42	73.00	38.92	8.79	342.32
1923	222.64	73.00	3.05	9.09	27.73
1924	596.05	73.00	8.17	9.39	76.70
1925	1,903.26	73.00	26.07	9.69	252.64
1926	370,245.28	73.00	5,071.84	9.99	50,691.11
1927	20.82	73.00	0.29	10.30	2.94
1928	81,419.59	73.00	1,115.33	10.61	11,831.10
1929	22,674.78	73.00	310.61	10.92	3,392.46
1930	728.78	73.00	9.98	11.24	112.22
1931	22,762.31	73.00	311.81	11.56	3,603.59
1933	53,321.15	73.00	730.43	12.21	8,919.59
1934	1,086.21	73.00	14.88	12.55	186.70
1935	5,825.46	73.00	79.80	12.89	1,028.57
1936	314,763.50	73.00	4,311.82	13.23	57,061.65
1937	56,803.03	73.00	778.12	13.59	10,572.18
1938	3,741.85	73.00	51.26	13.95	714.86
1939	15,560.03	73.00	213.15	14.31	3,050.19
1940	9,183.77	73.00	125.80	14.68	1,847.10
1941	35,988.85	73.00	493.00	15.06	7,424.81
1942	24,307.69	73.00	332.98	15.45	5,143.40
1943	7,074.43	73.00	96.91	15.84	1,535.02
1946	137,994.93	73.00	1,890.34	17.06	32,255.62
1947	270,538.89	73.00	3,706.01	17.49	64,807.90
1948	98,808.85	73.00	1,353.54	17.92	24,253.11
1949	599,482.39	73.00	8,212.07	18.36	150,756.59
1950	299,130.99	73.00	4,097.68	18.80	77,056.68
1951	171,835.32	73.00	2,353.90	19.26	45,335.34

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1952	567,664.42	73.00	7,776.21	19.72	153,377.30
1953	742,644.88	73.00	10,173.20	20.20	205,448.18
1954	427,569.84	73.00	5,857.11	20.67	121,088.69
1955	94,042.56	73.00	1,288.25	21.16	27,263.33
1956	396,636.96	73.00	5,433.37	21.66	117,678.29
1957	105,534.03	73.00	1,445.67	22.16	32,038.01
1958	1,329,762.61	73.00	18,215.89	22.68	413,057.68
1959	113,956.53	73.00	1,561.05	23.20	36,208.86
1960	558,039.62	73.00	7,644.36	23.73	181,363.77
1961	82,325.14	73.00	1,127.74	24.26	27,360.50
1963	103,137.55	73.00	1,412.84	25.36	35,828.76
1964	363,490.43	73.00	4,979.31	25.92	129,060.33
1965	557,775.59	73.00	7,640.75	26.49	202,376.06
1966	375,254.81	73.00	5,140.47	27.06	139,126.58
1967	8,282,962.14	73.00	113,465.04	27.65	3,137,094.22
1968	4,775,326.52	73.00	65,415.32	28.24	1,847,407.45
1969	4,667,130.99	73.00	63,933.19	28.84	1,843,843.48
1970	5,494,733.06	73.00	75,270.18	29.45	2,216,399.71
1971	4,824,683.94	73.00	66,091.44	30.06	1,986,842.26
1972	3,872,583.04	73.00	53,048.99	30.68	1,627,708.71
1973	7,947,698.74	73.00	108,872.39	31.31	3,408,882.12
1974	2,625,378.40	73.00	35,964.02	31.95	1,149,020.36
1975	4,823,628.35	73.00	66,076.98	32.59	2,153,560.64
1976	7,192,543.27	73.00	98,527.82	33.24	3,275,387.71
1977	2,546,925.78	73.00	34,889.33	33.90	1,182,759.63
1978	3,158,169.81	73.00	43,262.52	34.56	1,495,305.25
1979	3,410,699.88	73.00	46,721.83	35.24	1,646,293.84

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	9,565,336.11	73.00	131,031.77	35.91	4,705,778.17
1981	14,895,018.90	73.00	204,041.00	36.60	7,467,161.98
1982	2,031,934.61	73.00	27,834.67	37.29	1,037,929.43
1983	533,427.04	73.00	7,307.21	37.99	277,569.12
1984	4,292.26	73.00	58.80	38.69	2,274.77
1985	624,033.39	73.00	8,548.39	39.40	336,806.65
1986	2,022,198.18	73.00	27,701.30	40.12	1,111,244.57
1987	1,587,717.05	73.00	21,749.51	40.84	888,222.57
1988	1,633,493.94	73.00	22,376.59	41.57	930,118.20
1989	1,934,552.42	73.00	26,500.67	42.30	1,120,971.68
1990	4,942,284.65	73.00	67,702.41	43.04	2,914,004.27
1991	3,399,171.71	73.00	46,563.91	43.79	2,038,878.13
1992	5,805,506.82	73.00	79,527.35	44.54	3,541,915.25
1993	4,544,264.86	73.00	62,250.09	45.30	2,819,687.24
1994	4,401,201.61	73.00	60,290.33	46.06	2,776,862.73
1995	3,800,881.98	73.00	52,066.78	46.83	2,438,156.83
1996	6,179,174.64	73.00	84,646.08	47.60	4,029,230.05
1997	2,909,854.23	73.00	39,860.95	48.38	1,928,437.84
1998	670,082.54	73.00	9,179.20	49.16	451,292.85
1999	24,593.29	73.00	336.89	49.95	16,829.15
2000	274,496.62	73.00	3,760.22	50.75	190,822.25
2001	1,391,904.59	73.00	19,067.15	51.55	982,890.70
2002	987,475.46	73.00	13,527.04	52.35	708,182.67
2003	507,725.86	73.00	6,955.14	53.16	369,747.60
2004	3,093,313.29	73.00	42,374.08	53.98	2,287,273.01
2005	237,363.35	73.00	3,251.55	54.80	178,174.55
2006	1,130,165.43	73.00	15,481.69	55.62	861,123.27

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2007	4,359,818.14	73.00	59,723.43	56.45	3,371,421.24
2008	8,300,877.14	73.00	113,710.45	57.28	6,513,702.67
2009	3,217,174.98	73.00	44,070.81	58.12	2,561,503.92
2010	8,979,255.76	73.00	123,003.29	58.96	7,252,827.17
2011	3,481,821.42	73.00	47,696.10	59.81	2,852,729.64
2012	11,600,169.00	73.00	158,906.15	60.66	9,639,749.07
2013	32,842,753.78	73.00	449,899.95	61.52	27,677,017.62
2014	61,840,271.22	73.00	847,125.51	62.38	52,842,581.95
2015	162,101,876.64	73.00	2,220,569.75	63.24	140,434,070.62
2016	69,029,519.62	73.00	945,608.20	64.11	60,622,671.13
2017	76,501,463.58	73.00	1,047,963.41	64.98	68,099,452.63
2018	86,919,860.30	73.00	1,190,680.92	65.86	78,416,193.19
2019	112,358,661.88	73.00	1,539,157.05	66.74	102,719,329.67
2020	144,292,739.07	73.00	1,976,609.39	67.62	133,662,513.13
2021	104,100,112.40	73.00	1,426,026.43	68.51	97,695,765.21
2022	100,625,134.60	73.00	1,378,424.08	69.40	95,663,629.65
2023	193,610,781.72	73.00	2,652,197.83	70.30	186,436,850.50
2024	213,037,609.34	73.00	2,918,318.28	71.19	207,763,638.14
2025	259,008,182.75	73.00	3,548,051.06	72.10	255,797,880.09
2026	97,164,256.31	73.00	1,331,014.87	72.77	96,863,018.18
Total	1,904,552,965.64	73.00	26,089,720.78	65.64	1,712,652,194.81

Composite Average Remaining Life ... 65.64 Years

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	352.06	59.00	5.97	8.18	48.80
1927	16,978.50	59.00	287.77	8.59	2,471.23
1928	29,943.78	59.00	507.52	8.99	4,563.26
1929	17,230.96	59.00	292.05	9.39	2,743.31
1930	22,484.78	59.00	381.09	9.80	3,732.89
1931	18,077.58	59.00	306.40	10.19	3,123.07
1932	4,030.04	59.00	68.31	10.59	723.35
1933	7,083.57	59.00	120.06	10.99	1,319.22
1934	8,879.80	59.00	150.50	11.38	1,713.20
1935	9,496.67	59.00	160.96	11.78	1,895.85
1936	7,327,809.04	59.00	124,198.92	12.18	1,512,219.10
1937	219,382.04	59.00	3,718.30	12.57	46,742.87
1938	111,241.52	59.00	1,885.43	12.97	24,448.96
1939	130,646.72	59.00	2,214.33	13.36	29,594.03
1940	156,039.47	59.00	2,644.71	13.76	36,402.28
1941	230,815.43	59.00	3,912.09	14.16	55,409.38
1942	122,175.51	59.00	2,070.75	14.56	30,160.22
1943	205,811.39	59.00	3,488.29	14.97	52,215.00
1944	781,760.90	59.00	13,250.05	15.37	203,694.26
1945	439,913.17	59.00	7,456.08	15.78	117,655.55
1946	755,416.43	59.00	12,803.54	16.19	207,282.48
1947	918,039.00	59.00	15,559.83	16.60	258,300.21
1948	428,446.73	59.00	7,261.74	17.01	123,551.81
1949	316,201.62	59.00	5,359.30	17.43	93,417.52
1950	347,410.85	59.00	5,888.26	17.85	105,103.66
1951	537,092.75	59.00	9,103.18	18.27	166,328.19
1952	755,022.15	59.00	12,796.86	18.70	239,252.79

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1953	637,186.73	59.00	10,799.67	19.12	206,534.60
1954	629,247.55	59.00	10,665.11	19.56	208,556.31
1955	1,183,011.57	59.00	20,050.84	19.99	400,799.00
1956	1,170,881.88	59.00	19,845.26	20.43	405,370.68
1957	1,087,449.75	59.00	18,431.17	20.87	384,609.64
1958	988,181.80	59.00	16,748.68	21.31	356,941.07
1959	1,486,033.99	59.00	25,186.77	21.76	548,044.12
1960	1,393,640.82	59.00	23,620.80	22.21	524,631.55
1961	1,585,155.50	59.00	26,866.77	22.67	608,951.03
1962	1,581,808.68	59.00	26,810.05	23.12	619,961.79
1963	2,307,624.79	59.00	39,111.89	23.59	922,508.69
1964	2,421,573.16	59.00	41,043.20	24.05	987,197.41
1965	2,913,305.70	59.00	49,377.57	24.52	1,210,868.26
1966	3,046,087.49	59.00	51,628.09	25.00	1,290,501.75
1967	3,776,102.97	59.00	64,001.11	25.47	1,630,361.43
1968	3,845,962.80	59.00	65,185.16	25.96	1,691,920.78
1969	5,467,690.30	59.00	92,671.79	26.44	2,450,301.32
1970	4,962,508.55	59.00	84,109.48	26.93	2,265,092.86
1971	5,470,653.35	59.00	92,722.01	27.42	2,542,788.73
1972	7,467,493.04	59.00	126,566.42	27.92	3,533,796.36
1973	12,323,118.87	59.00	208,864.34	28.42	5,936,350.58
1974	9,673,911.65	59.00	163,962.97	28.93	4,743,023.21
1975	10,399,988.59	59.00	176,269.24	29.44	5,188,760.30
1976	11,595,830.59	59.00	196,537.54	29.95	5,886,125.14
1977	11,446,579.39	59.00	194,007.89	30.47	5,910,690.03
1978	12,378,605.49	59.00	209,804.78	30.99	6,501,235.62
1979	12,196,722.09	59.00	206,722.04	31.51	6,514,026.93

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	11,915,227.90	59.00	201,951.00	32.04	6,470,440.82
1981	10,373,109.58	59.00	175,813.67	32.57	5,726,576.69
1982	10,272,288.86	59.00	174,104.86	33.11	5,764,071.80
1983	10,223,291.08	59.00	173,274.39	33.65	5,830,090.63
1984	13,288,418.71	59.00	225,225.19	34.19	7,700,371.02
1985	13,805,178.02	59.00	233,983.74	34.74	8,127,672.07
1986	15,980,290.93	59.00	270,849.69	35.29	9,557,035.79
1987	17,142,191.94	59.00	290,542.73	35.84	10,412,678.55
1988	15,912,986.06	59.00	269,708.94	36.40	9,816,087.73
1989	15,888,756.00	59.00	269,298.27	36.95	9,951,665.83
1990	17,307,653.87	59.00	293,347.14	37.52	11,005,461.51
1991	18,387,257.71	59.00	311,645.33	38.08	11,868,208.17
1992	17,615,730.85	59.00	298,568.74	38.65	11,539,720.06
1993	20,001,718.43	59.00	339,008.80	39.22	13,296,415.97
1994	19,393,655.77	59.00	328,702.76	39.80	13,080,798.35
1995	20,231,331.34	59.00	342,900.51	40.37	13,843,135.51
1996	15,811,474.88	59.00	267,988.43	40.95	10,973,999.22
1997	17,027,808.84	59.00	288,604.05	41.53	11,985,850.83
1998	15,619,796.98	59.00	264,739.68	42.11	11,149,071.50
1999	20,943,253.55	59.00	354,966.86	42.70	15,156,311.13
2000	22,904,579.08	59.00	388,209.34	43.28	16,803,545.33
2001	20,682,445.78	59.00	350,546.44	43.87	15,379,635.72
2002	28,936,165.94	59.00	490,438.60	44.46	21,806,399.96
2003	22,657,878.47	59.00	384,028.01	45.05	17,302,349.22
2004	22,083,269.73	59.00	374,288.98	45.65	17,085,574.96
2005	22,383,492.41	59.00	379,377.45	46.24	17,543,191.56
2006	31,363,482.19	59.00	531,579.15	46.84	24,898,043.65

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *59* ***Survivor Curve:*** *R0.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2007	29,377,548.66	59.00	497,919.59	47.43	23,618,701.43
2008	29,115,276.99	59.00	493,474.36	48.03	23,702,652.47
2009	31,280,530.94	59.00	530,173.21	48.63	25,783,031.53
2010	37,248,161.42	59.00	631,318.48	49.23	31,080,717.31
2011	54,425,843.48	59.00	922,462.73	49.83	45,968,650.81
2012	61,636,093.13	59.00	1,044,669.14	50.43	52,687,241.80
2013	54,480,125.24	59.00	923,382.75	51.04	47,127,478.65
2014	48,616,832.98	59.00	824,005.91	51.64	42,553,675.10
2015	47,234,888.12	59.00	800,583.35	52.25	41,828,733.66
2016	47,620,424.66	59.00	807,117.80	52.85	42,660,211.15
2017	44,930,110.19	59.00	761,519.71	53.46	40,713,436.95
2018	38,975,894.26	59.00	660,601.80	54.07	35,720,453.02
2019	67,529,236.61	59.00	1,144,551.93	54.68	62,588,446.05
2020	51,723,867.41	59.00	876,666.99	55.30	48,476,436.73
2021	30,821,194.77	59.00	522,387.93	55.91	29,206,759.83
2022	77,515,976.33	59.00	1,313,817.02	56.53	74,263,521.91
2023	42,998,101.90	59.00	728,774.13	57.14	41,643,480.85
2024	74,381,307.91	59.00	1,260,687.58	57.76	72,817,334.70
2025	85,251,175.29	59.00	1,444,920.78	58.38	84,353,415.56
2026	54,520,370.47	59.00	924,064.87	58.85	54,376,876.82
Total	1,645,189,835.21	59.00	27,884,295.70	47.41	1,322,039,721.61

Composite Average Remaining Life ... 47.41 Years

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1903	25,289.09	80.00	316.11	6.53	2,063.78
1907	15,258.80	80.00	190.73	7.40	1,410.95
1908	3,729.07	80.00	46.61	7.61	354.60
1909	9,564.81	80.00	119.56	7.83	936.20
1911	1,256.65	80.00	15.71	8.29	130.16
1912	21,827.30	80.00	272.84	8.52	2,324.14
1913	2,275.89	80.00	28.45	8.73	248.43
1914	7,476.88	80.00	93.46	8.97	837.99
1915	17,319.15	80.00	216.49	9.20	1,992.35
1916	98,588.69	80.00	1,232.36	9.43	11,621.95
1917	7,273.03	80.00	90.91	9.67	879.07
1919	4,171.80	80.00	52.15	10.16	529.71
1920	2,028.32	80.00	25.35	10.41	263.88
1921	1,460.39	80.00	18.25	10.65	194.36
1922	40,894.95	80.00	511.19	10.90	5,572.85
1923	14,306.55	80.00	178.83	11.16	1,996.03
1924	36,729.67	80.00	459.12	11.42	5,242.30
1925	24,132.06	80.00	301.65	11.69	3,524.88
1926	61,247.56	80.00	765.59	11.96	9,155.36
1927	41,611.09	80.00	520.14	12.24	6,365.43
1928	49,030.60	80.00	612.88	12.52	7,675.63
1929	29,015.20	80.00	362.69	12.81	4,645.63
1930	42,000.02	80.00	525.00	13.11	6,881.37
1931	86,529.22	80.00	1,081.61	13.41	14,508.45
1932	260,810.69	80.00	3,260.13	13.72	44,744.52
1933	50,879.31	80.00	635.99	14.05	8,933.48
1934	22,226.23	80.00	277.83	14.38	3,994.40

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1935	39,209.49	80.00	490.12	14.72	7,213.06
1936	12,248.29	80.00	153.10	15.07	2,306.65
1937	16,893.80	80.00	211.17	15.42	3,256.96
1938	12,682.82	80.00	158.54	15.79	2,503.52
1939	38,868.03	80.00	485.85	16.17	7,856.13
1940	59,670.07	80.00	745.88	16.56	12,350.90
1941	33,531.98	80.00	419.15	16.96	7,108.02
1942	13,610.82	80.00	170.14	17.37	2,954.89
1943	744.43	80.00	9.31	17.79	165.52
1944	977.39	80.00	12.22	18.22	222.61
1945	8,902.67	80.00	111.28	18.66	2,076.90
1946	31,484.16	80.00	393.55	19.12	7,523.21
1947	25,247.53	80.00	315.59	19.58	6,179.24
1948	81,153.18	80.00	1,014.41	20.06	20,345.85
1949	206,249.16	80.00	2,578.11	20.54	52,961.51
1950	99,553.49	80.00	1,244.42	21.04	26,181.47
1951	88,072.86	80.00	1,100.91	21.55	23,719.97
1952	344,961.49	80.00	4,312.02	22.06	95,134.33
1953	203,145.19	80.00	2,539.31	22.59	57,375.65
1954	131,531.20	80.00	1,644.14	23.13	38,034.60
1955	106,220.88	80.00	1,327.76	23.68	31,443.60
1956	80,130.08	80.00	1,001.63	24.24	24,282.76
1957	111,672.42	80.00	1,395.90	24.81	34,635.79
1958	79,301.10	80.00	991.26	25.39	25,168.91
1959	125,300.19	80.00	1,566.25	25.98	40,688.26
1960	117,934.75	80.00	1,474.18	26.57	39,175.53
1961	114,096.43	80.00	1,426.20	27.19	38,771.59

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1962	56,224.60	80.00	702.81	27.80	19,538.32
1963	94,615.25	80.00	1,182.69	28.42	33,616.76
1964	183,667.03	80.00	2,295.84	29.06	66,715.78
1965	132,957.51	80.00	1,661.97	29.70	49,361.95
1966	216,771.62	80.00	2,709.64	30.35	82,237.96
1967	661,478.62	80.00	8,268.48	31.01	256,379.93
1968	525,666.96	80.00	6,570.83	31.67	208,106.01
1969	730,681.46	80.00	9,133.51	32.35	295,451.67
1970	543,159.58	80.00	6,789.49	33.03	224,246.13
1971	1,010,063.38	80.00	12,625.78	33.72	425,687.54
1972	1,578,357.75	80.00	19,729.46	34.41	678,955.26
1973	2,991,063.21	80.00	37,388.26	35.12	1,312,916.45
1974	1,458,382.62	80.00	18,229.77	35.82	653,077.20
1975	2,205,115.24	80.00	27,563.92	36.54	1,007,192.44
1976	2,512,914.64	80.00	31,411.41	37.26	1,170,455.55
1977	1,180,403.28	80.00	14,755.03	37.99	560,616.67
1978	2,096,635.58	80.00	26,207.93	38.73	1,015,050.30
1979	1,579,044.37	80.00	19,738.04	39.47	779,108.24
1980	1,749,718.93	80.00	21,871.47	40.22	879,738.73
1981	1,308,266.27	80.00	16,353.32	40.98	670,127.92
1982	1,090,226.01	80.00	13,627.82	41.74	568,809.39
1983	830,953.15	80.00	10,386.91	42.51	441,498.53
1984	1,279,078.38	80.00	15,988.47	43.28	691,938.82
1985	1,899,098.18	80.00	23,738.71	44.06	1,045,907.45
1986	2,399,790.28	80.00	29,997.36	44.84	1,345,187.39
1987	3,522,942.01	80.00	44,036.74	45.63	2,009,542.01
1988	2,885,580.63	80.00	36,069.73	46.43	1,674,753.74

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *80* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1989	3,776,470.19	80.00	47,205.84	47.23	2,229,653.11
1990	3,661,839.75	80.00	45,772.96	48.04	2,198,900.64
1991	5,690,590.93	80.00	71,132.34	48.85	3,474,892.88
1992	5,108,754.95	80.00	63,859.39	49.67	3,171,765.23
1993	5,582,204.60	80.00	69,777.51	50.49	3,523,299.72
1994	7,703,648.88	80.00	96,295.54	51.32	4,941,996.89
1995	5,882,794.02	80.00	73,534.87	52.15	3,835,116.28
1996	3,628,030.83	80.00	45,350.35	52.99	2,403,262.51
1997	4,234,230.14	80.00	52,927.84	53.84	2,849,435.71
1998	3,008,543.38	80.00	37,606.77	54.68	2,056,479.38
1999	3,320,065.44	80.00	41,500.79	55.54	2,304,778.10
2000	4,305,315.17	80.00	53,816.40	56.39	3,034,823.64
2001	4,242,406.52	80.00	53,030.04	57.26	3,036,283.09
2002	4,496,046.90	80.00	56,200.55	58.12	3,266,475.38
2003	4,094,267.46	80.00	51,178.31	58.99	3,019,099.10
2004	5,096,021.41	80.00	63,700.22	59.87	3,813,467.52
2005	5,578,852.05	80.00	69,735.60	60.75	4,236,200.27
2006	6,263,703.55	80.00	78,296.24	61.63	4,825,345.33
2007	5,578,429.17	80.00	69,730.32	62.52	4,359,250.55
2008	4,966,498.49	80.00	62,081.19	63.41	3,936,324.19
2009	4,071,689.84	80.00	50,896.09	64.30	3,272,737.80
2010	4,288,070.39	80.00	53,600.84	65.20	3,494,798.40
2011	5,881,206.19	80.00	73,515.03	66.10	4,859,486.86
2012	7,369,925.82	80.00	92,124.01	67.01	6,173,071.60
2013	6,052,328.40	80.00	75,654.05	67.92	5,138,200.94
2014	4,948,369.11	80.00	61,854.57	68.83	4,257,387.25
2015	9,343,974.79	80.00	116,799.60	69.74	8,146,067.72

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *80* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2016	10,600,969.81	80.00	132,512.03	70.66	9,363,556.29
2017	15,405,578.46	80.00	192,569.60	71.58	13,785,037.95
2018	5,926,202.06	80.00	74,077.47	72.51	5,371,279.94
2019	10,205,005.58	80.00	127,562.48	73.44	9,367,666.44
2020	9,533,588.82	80.00	119,169.78	74.37	8,862,257.02
2021	8,225,872.49	80.00	102,823.33	75.30	7,742,528.31
2022	20,410,452.64	80.00	255,130.48	76.23	19,449,736.52
2023	16,487,967.38	80.00	206,099.45	77.17	15,905,106.14
2024	20,071,366.58	80.00	250,891.91	78.11	19,597,631.39
2025	11,908,142.29	80.00	148,851.67	79.06	11,767,525.14
2026	14,069,199.17	80.00	175,864.87	79.76	14,027,655.20
Total	320,901,807.11	80.00	4,011,269.78	63.83	256,021,463.86

Composite Average Remaining Life ... *63.83 Years*

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *62* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1917	8.21	62.00	0.13	1.63	0.22
1922	28.31	62.00	0.46	2.97	1.35
1923	45.07	62.00	0.73	3.24	2.35
1924	20.48	62.00	0.33	3.53	1.17
1926	25.87	62.00	0.42	4.08	1.70
1927	69.48	62.00	1.12	4.38	4.90
1928	516.42	62.00	8.33	4.66	38.79
1930	197.73	62.00	3.19	5.24	16.71
1931	33.03	62.00	0.53	5.52	2.94
1932	318.13	62.00	5.13	5.82	29.87
1933	312.13	62.00	5.03	6.11	30.74
1934	32.65	62.00	0.53	6.40	3.37
1935	37.29	62.00	0.60	6.69	4.02
1936	20.42	62.00	0.33	6.98	2.30
1937	123.00	62.00	1.98	7.28	14.44
1938	3.11	62.00	0.05	7.57	0.38
1939	71.44	62.00	1.15	7.87	9.06
1940	1,678.27	62.00	27.07	8.17	221.12
1941	919.06	62.00	14.82	8.47	125.53
1946	73.83	62.00	1.19	10.04	11.96
1947	691.05	62.00	11.15	10.37	115.57
1948	1,261.51	62.00	20.35	10.71	217.82
1949	12,642.79	62.00	203.92	11.05	2,252.46
1951	29,819.03	62.00	480.95	11.75	5,651.76
1952	29,679.81	62.00	478.71	12.11	5,799.29
1953	24,127.64	62.00	389.15	12.49	4,859.21
1954	30,191.27	62.00	486.95	12.87	6,265.08

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1955	76,545.17	62.00	1,234.60	13.25	16,363.54
1956	31,159.43	62.00	502.57	13.65	6,860.36
1957	50,749.77	62.00	818.54	14.06	11,505.46
1958	29,810.20	62.00	480.81	14.47	6,957.41
1959	391,442.96	62.00	6,313.58	14.89	94,034.69
1960	59,035.17	62.00	952.18	15.33	14,594.07
1961	45,963.93	62.00	741.35	15.77	11,690.25
1962	103,637.93	62.00	1,671.58	16.22	27,114.48
1963	124,114.98	62.00	2,001.85	16.68	33,393.19
1964	165,995.77	62.00	2,677.34	17.15	45,923.69
1965	191,150.23	62.00	3,083.06	17.63	54,365.07
1966	258,162.10	62.00	4,163.89	18.12	75,460.62
1967	285,521.33	62.00	4,605.17	18.62	85,762.11
1968	375,967.56	62.00	6,063.98	19.13	116,008.53
1969	367,819.29	62.00	5,932.55	19.65	116,579.46
1970	338,452.80	62.00	5,458.90	20.18	110,159.68
1971	729,609.91	62.00	11,767.87	20.72	243,788.99
1972	1,463,173.09	62.00	23,599.51	21.26	501,841.15
1973	2,562,824.81	62.00	41,335.78	21.82	902,030.43
1974	1,572,719.02	62.00	25,366.37	22.39	567,882.19
1975	2,173,889.51	62.00	35,062.65	22.96	805,153.63
1976	2,719,719.25	62.00	43,866.33	23.55	1,032,884.22
1977	2,184,481.50	62.00	35,233.49	24.14	850,567.02
1978	2,612,404.30	62.00	42,135.45	24.74	1,042,589.84
1979	2,297,434.93	62.00	37,055.31	25.35	939,496.58
1980	2,353,456.35	62.00	37,958.88	25.97	985,973.33
1981	2,725,503.75	62.00	43,959.63	26.60	1,169,396.33

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1982	2,672,355.88	62.00	43,102.41	27.24	1,174,109.37
1983	2,260,037.72	62.00	36,452.13	27.89	1,016,504.98
1984	2,681,845.87	62.00	43,255.47	28.54	1,234,443.42
1985	4,341,894.87	62.00	70,030.39	29.20	2,044,975.50
1986	4,355,691.06	62.00	70,252.91	29.87	2,098,399.75
1987	6,748,774.82	62.00	108,850.94	30.55	3,325,218.79
1988	6,084,945.27	62.00	98,144.04	31.23	3,065,485.50
1989	7,169,068.85	62.00	115,629.86	31.93	3,691,636.49
1990	12,608,282.39	62.00	203,358.90	32.63	6,635,212.41
1991	15,244,417.60	62.00	245,877.10	33.34	8,196,704.88
1992	13,694,393.63	62.00	220,876.78	34.05	7,521,097.49
1993	14,606,941.77	62.00	235,595.26	34.77	8,192,699.77
1994	17,980,190.41	62.00	290,002.36	35.50	10,295,874.51
1995	14,452,196.26	62.00	233,099.37	36.24	8,447,641.61
1996	14,368,437.79	62.00	231,748.43	36.98	8,571,103.64
1997	13,440,128.62	62.00	216,775.74	37.73	8,179,777.47
1998	10,686,125.10	62.00	172,356.44	38.49	6,634,271.82
1999	12,025,942.70	62.00	193,966.34	39.25	7,613,881.91
2000	12,153,898.48	62.00	196,030.14	40.02	7,846,050.89
2001	14,392,279.11	62.00	232,132.97	40.80	9,471,385.97
2002	15,580,077.86	62.00	251,290.97	41.58	10,449,453.09
2003	13,722,578.62	62.00	221,331.37	42.37	9,378,395.95
2004	17,018,357.22	62.00	274,488.96	43.17	11,849,062.24
2005	20,505,632.53	62.00	330,735.20	43.97	14,541,707.31
2006	23,607,467.46	62.00	380,764.68	44.78	17,048,751.90
2007	27,237,538.97	62.00	439,314.07	45.59	20,026,743.84
2008	23,652,543.59	62.00	381,491.71	46.41	17,703,256.98

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2009	20,170,918.81	62.00	325,336.61	47.23	15,365,452.03
2010	24,647,502.15	62.00	397,539.39	48.06	19,104,914.86
2011	30,202,049.91	62.00	487,128.65	48.89	23,817,255.37
2012	23,210,734.21	62.00	374,365.77	49.73	18,617,977.56
2013	26,866,409.17	62.00	433,328.12	50.58	21,916,910.68
2014	29,150,361.12	62.00	470,165.97	51.43	24,180,072.67
2015	31,736,420.95	62.00	511,876.51	52.28	26,762,682.25
2016	19,336,217.20	62.00	311,873.71	53.14	16,574,347.21
2017	19,058,007.38	62.00	307,386.47	54.01	16,601,512.92
2018	14,639,044.15	62.00	236,113.04	54.88	12,957,743.60
2019	27,280,624.65	62.00	440,009.00	55.75	24,532,472.33
2020	24,248,878.03	62.00	391,109.98	56.63	22,149,729.84
2021	31,996,209.54	62.00	516,066.64	57.52	29,682,780.01
2022	54,128,984.55	62.00	873,046.01	58.41	50,990,871.37
2023	24,234,475.88	62.00	390,877.69	59.30	23,178,147.10
2024	44,526,504.90	62.00	718,167.68	60.19	43,229,930.06
2025	32,936,498.92	62.00	531,232.56	61.09	32,455,551.03
2026	32,995,209.55	62.00	532,179.50	61.77	32,874,762.45
Total	881,080,787.59	62.00	14,210,945.77	47.93	681,141,021.27

Composite Average Remaining Life ... 47.93 Years

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1924	2,727.73	68.00	40.11	9.65	387.22
1925	68.34	68.00	1.00	9.94	9.99
1926	212.07	68.00	3.12	10.22	31.88
1927	68.14	68.00	1.00	10.51	10.54
1928	46.49	68.00	0.68	10.80	7.39
1929	261.60	68.00	3.85	11.10	42.71
1930	7,252.74	68.00	106.66	11.40	1,215.49
1931	1,470.34	68.00	21.62	11.70	253.00
1932	856.13	68.00	12.59	12.00	151.12
1933	6,886.95	68.00	101.28	12.31	1,247.19
1934	1,368.80	68.00	20.13	12.63	254.14
1935	1,314.23	68.00	19.33	12.94	250.17
1936	1,257.05	68.00	18.49	13.26	245.20
1937	619.53	68.00	9.11	13.59	123.83
1938	952.13	68.00	14.00	13.92	194.92
1939	955.02	68.00	14.04	14.26	200.24
1940	1,598.00	68.00	23.50	14.60	343.06
1941	873.63	68.00	12.85	14.95	192.01
1942	237.62	68.00	3.49	15.30	53.46
1943	360.28	68.00	5.30	15.66	82.95
1944	493.41	68.00	7.26	16.02	116.25
1945	526.99	68.00	7.75	16.39	127.03
1946	6,026.22	68.00	88.62	16.77	1,486.12
1947	17,742.11	68.00	260.91	17.15	4,475.55
1948	26,079.56	68.00	383.52	17.54	6,728.77
1949	28,257.54	68.00	415.55	17.94	7,456.17
1950	41,845.54	68.00	615.37	18.35	11,290.94

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1951	55,936.35	68.00	822.59	18.76	15,432.57
1952	65,520.77	68.00	963.53	19.18	18,481.34
1953	90,081.71	68.00	1,324.72	19.61	25,975.91
1954	94,365.69	68.00	1,387.72	20.04	27,814.50
1955	158,452.99	68.00	2,330.17	20.49	47,736.67
1956	186,095.74	68.00	2,736.68	20.94	57,295.86
1957	221,284.97	68.00	3,254.16	21.39	69,621.65
1958	234,673.86	68.00	3,451.05	21.86	75,440.03
1959	299,450.97	68.00	4,403.65	22.33	98,344.04
1960	374,927.37	68.00	5,513.58	22.81	125,790.76
1961	541,140.90	68.00	7,957.88	23.30	185,438.64
1962	654,597.36	68.00	9,626.34	23.80	229,109.73
1963	478,022.49	68.00	7,029.67	24.30	170,846.01
1964	545,974.84	68.00	8,028.96	24.82	199,252.04
1965	682,012.89	68.00	10,029.50	25.34	254,099.78
1966	1,135,439.15	68.00	16,697.47	25.86	431,855.14
1967	1,548,809.30	68.00	22,776.38	26.40	601,234.01
1968	2,046,689.27	68.00	30,098.08	26.94	810,855.90
1969	3,346,029.14	68.00	49,205.83	27.49	1,352,627.98
1970	3,451,983.91	68.00	50,763.97	28.05	1,423,779.00
1971	4,407,654.51	68.00	64,817.81	28.61	1,854,469.02
1972	5,395,952.39	68.00	79,351.46	29.18	2,315,689.71
1973	6,019,973.60	68.00	88,528.15	29.76	2,634,647.95
1974	4,769,143.96	68.00	70,133.78	30.35	2,128,336.63
1975	4,661,250.93	68.00	68,547.13	30.94	2,120,764.81
1976	5,488,950.65	68.00	80,719.07	31.54	2,545,612.34
1977	5,460,239.22	68.00	80,296.85	32.14	2,581,099.89

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *68* ***Survivor Curve:*** *R1.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1978	6,924,282.51	68.00	101,826.68	32.76	3,335,428.08
1979	7,282,417.25	68.00	107,093.32	33.38	3,574,433.11
1980	6,998,779.11	68.00	102,922.21	34.00	3,499,502.64
1981	6,538,947.52	68.00	96,160.05	34.63	3,330,502.11
1982	6,273,929.23	68.00	92,262.76	35.27	3,254,325.90
1983	6,850,121.07	68.00	100,736.08	35.92	3,618,256.85
1984	9,943,542.27	68.00	146,227.12	36.57	5,347,217.67
1985	11,455,224.92	68.00	168,457.53	37.23	6,270,919.91
1986	12,962,957.44	68.00	190,629.85	37.89	7,222,415.20
1987	15,827,833.51	68.00	232,759.97	38.56	8,974,321.38
1988	17,572,493.14	68.00	258,416.47	39.23	10,137,456.29
1989	18,287,682.00	68.00	268,933.85	39.91	10,732,895.76
1990	17,652,340.29	68.00	259,590.68	40.59	10,537,572.07
1991	17,992,693.30	68.00	264,595.83	41.28	10,923,413.69
1992	17,792,989.41	68.00	261,659.03	41.98	10,983,881.94
1993	19,251,153.99	68.00	283,102.42	42.68	12,081,824.45
1994	20,339,466.99	68.00	299,106.86	43.38	12,976,051.25
1995	20,684,907.54	68.00	304,186.82	44.09	13,411,933.41
1996	19,653,481.07	68.00	289,018.94	44.81	12,949,921.85
1997	17,050,509.54	68.00	250,740.32	45.52	11,414,758.27
1998	14,716,263.72	68.00	216,413.51	46.25	10,008,768.11
1999	15,745,901.52	68.00	231,555.10	46.97	10,877,278.72
2000	17,115,086.82	68.00	251,689.98	47.71	12,007,461.19
2001	17,779,823.43	68.00	261,465.42	48.44	12,665,973.72
2002	24,629,505.60	68.00	362,195.05	49.18	17,813,687.36
2003	20,445,254.51	68.00	300,662.55	49.93	15,010,702.03
2004	21,988,230.23	68.00	323,353.14	50.67	16,385,357.69

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2026
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *68* ***Survivor Curve:*** *R1.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2005	20,046,717.03	68.00	294,801.76	51.42	15,159,784.57
2006	15,576,805.79	68.00	229,068.42	52.18	11,952,493.60
2007	16,594,843.41	68.00	244,039.41	52.94	12,918,564.48
2008	15,363,416.99	68.00	225,930.38	53.70	12,132,108.81
2009	13,210,899.11	68.00	194,276.02	54.46	10,580,904.32
2010	17,661,230.22	68.00	259,721.42	55.23	14,344,675.45
2011	18,629,547.70	68.00	273,961.24	56.00	15,342,978.79
2012	20,634,946.24	68.00	303,452.10	56.78	17,229,716.11
2013	18,304,993.89	68.00	269,188.44	57.56	15,494,242.32
2014	22,373,128.54	68.00	329,013.36	58.34	19,194,959.86
2015	20,115,417.47	68.00	295,812.05	59.13	17,490,736.46
2016	21,781,258.22	68.00	320,309.47	59.92	19,191,905.10
2017	18,169,156.02	68.00	267,190.84	60.71	16,221,278.42
2018	10,693,620.94	68.00	157,257.58	61.51	9,672,332.85
2019	28,232,520.26	68.00	415,180.03	62.31	25,868,531.98
2020	17,246,682.87	68.00	253,625.19	63.11	16,006,171.90
2021	3,530,625.79	68.00	51,920.46	63.92	3,318,587.75
2022	11,633,168.88	68.00	171,074.33	64.73	11,073,026.76
2023	14,805,411.90	68.00	217,724.50	65.54	14,269,735.25
2024	19,436,779.03	68.00	285,832.17	66.36	18,966,909.75
2025	13,767,103.83	68.00	202,455.42	67.18	13,600,427.87
2026	10,064,849.44	68.00	148,011.03	67.79	10,034,368.90
Total	830,193,954.62	68.00	12,208,614.44	49.30	601,849,331.22

Composite Average Remaining Life ... 49.30 Years

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 *Survivor Curve:* R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1922	2,831.60	73.00	38.79	8.50	329.84
1923	221.87	73.00	3.04	8.79	26.73
1924	593.99	73.00	8.14	9.09	73.98
1925	1,896.68	73.00	25.98	9.39	244.07
1926	368,966.09	73.00	5,054.32	9.69	48,976.52
1927	20.75	73.00	0.28	9.99	2.84
1928	81,138.29	73.00	1,111.48	10.30	11,451.88
1929	22,596.44	73.00	309.54	10.61	3,283.49
1930	726.26	73.00	9.95	10.92	108.66
1931	22,683.67	73.00	310.73	11.24	3,492.88
1933	53,136.93	73.00	727.90	11.88	8,650.10
1934	1,082.46	73.00	14.83	12.21	181.07
1935	5,805.33	73.00	79.52	12.55	997.83
1936	313,676.00	73.00	4,296.92	12.89	55,384.24
1937	56,606.78	73.00	775.43	13.23	10,261.91
1938	3,728.92	73.00	51.08	13.59	694.03
1939	15,506.27	73.00	212.41	13.95	2,962.40
1940	9,152.04	73.00	125.37	14.31	1,794.05
1941	35,864.51	73.00	491.29	14.68	7,213.31
1942	24,223.71	73.00	331.83	15.06	4,997.56
1943	7,049.99	73.00	96.58	15.45	1,491.75
1946	137,518.16	73.00	1,883.81	16.65	31,361.67
1947	269,604.18	73.00	3,693.20	17.06	63,018.61
1948	98,467.47	73.00	1,348.87	17.49	23,588.00
1949	597,411.19	73.00	8,183.70	17.92	146,637.49
1950	298,097.50	73.00	4,083.52	18.36	74,964.94
1951	171,241.63	73.00	2,345.77	18.80	44,112.15

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1952	565,703.15	73.00	7,749.34	19.26	149,249.55
1953	740,079.05	73.00	10,138.05	19.72	199,962.02
1954	426,092.59	73.00	5,836.87	20.20	117,875.92
1955	93,717.64	73.00	1,283.80	20.67	26,541.04
1956	395,266.59	73.00	5,414.60	21.16	114,589.41
1957	105,169.41	73.00	1,440.67	21.66	31,202.73
1958	1,325,168.30	73.00	18,152.96	22.16	402,294.51
1959	113,562.81	73.00	1,555.65	22.68	35,275.46
1960	556,111.60	73.00	7,617.95	23.20	176,700.45
1961	82,040.71	73.00	1,123.84	23.73	26,663.36
1963	102,781.21	73.00	1,407.96	24.80	34,924.32
1964	362,234.58	73.00	4,962.11	25.36	125,835.98
1965	555,848.48	73.00	7,614.35	25.92	197,358.67
1966	373,958.31	73.00	5,122.71	26.49	135,682.18
1967	8,254,344.63	73.00	113,073.02	27.06	3,060,317.17
1968	4,758,827.84	73.00	65,189.31	27.65	1,802,361.41
1969	4,651,006.12	73.00	63,712.30	28.24	1,799,312.21
1970	5,475,748.84	73.00	75,010.13	28.84	2,163,304.14
1971	4,808,014.73	73.00	65,863.10	29.45	1,939,399.48
1972	3,859,203.32	73.00	52,865.71	30.06	1,589,249.86
1973	7,920,239.56	73.00	108,496.24	30.68	3,329,003.61
1974	2,616,307.76	73.00	35,839.77	31.31	1,122,171.97
1975	4,806,962.79	73.00	65,848.69	31.95	2,103,810.31
1976	7,167,693.14	73.00	98,187.40	32.59	3,200,093.52
1977	2,538,126.19	73.00	34,768.79	33.24	1,155,828.61
1978	3,147,258.38	73.00	43,113.05	33.90	1,461,546.38
1979	3,398,915.96	73.00	46,560.41	34.56	1,609,291.84

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	9,532,288.02	73.00	130,579.06	35.24	4,601,092.92
1981	14,843,556.83	73.00	203,336.04	35.91	7,302,460.15
1982	2,024,914.31	73.00	27,738.50	36.60	1,015,128.83
1983	531,584.06	73.00	7,281.96	37.29	271,537.65
1984	4,277.43	73.00	58.59	37.99	2,225.76
1985	621,877.36	73.00	8,518.85	38.69	329,576.84
1986	2,015,211.52	73.00	27,605.59	39.40	1,087,660.79
1987	1,582,231.51	73.00	21,674.37	40.12	869,472.73
1988	1,627,850.24	73.00	22,299.28	40.84	910,674.44
1989	1,927,868.57	73.00	26,409.11	41.57	1,097,736.33
1990	4,925,209.13	73.00	67,468.50	42.30	2,853,900.42
1991	3,387,427.62	73.00	46,403.04	43.04	1,997,250.11
1992	5,785,448.88	73.00	79,252.59	43.79	3,470,205.74
1993	4,528,564.49	73.00	62,035.02	44.54	2,762,858.12
1994	4,385,995.52	73.00	60,082.02	45.30	2,721,482.13
1995	3,787,749.99	73.00	51,886.89	46.06	2,389,815.94
1996	6,157,825.68	73.00	84,353.63	46.83	3,950,068.65
1997	2,899,800.73	73.00	39,723.23	47.60	1,890,861.63
1998	667,767.41	73.00	9,147.48	48.38	442,547.23
1999	24,508.32	73.00	335.73	49.16	16,506.07
2000	273,548.24	73.00	3,747.23	49.95	187,188.61
2001	1,387,095.58	73.00	19,001.28	50.75	964,269.42
2002	984,063.75	73.00	13,480.30	51.55	694,894.69
2003	505,971.67	73.00	6,931.11	52.35	362,865.09
2004	3,082,625.94	73.00	42,227.68	53.16	2,244,899.54
2005	236,543.26	73.00	3,240.31	53.98	174,905.99
2006	1,126,260.73	73.00	15,428.20	54.80	845,416.97

PPL Electric Utilities Corporation
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2007	4,344,755.03	73.00	59,517.09	55.62	3,310,461.97
2008	8,272,197.73	73.00	113,317.58	56.45	6,396,840.93
2009	3,206,059.69	73.00	43,918.55	57.28	2,515,796.73
2010	8,948,232.57	73.00	122,578.31	58.12	7,124,552.73
2011	3,469,791.78	73.00	47,531.31	58.96	2,802,659.90
2012	11,560,090.59	73.00	158,357.13	59.81	9,471,425.75
2013	32,729,282.56	73.00	448,345.55	60.66	27,198,058.17
2014	61,626,614.02	73.00	844,198.71	61.52	51,933,552.64
2015	161,541,817.10	73.00	2,212,897.71	62.38	138,037,666.06
2016	68,791,023.67	73.00	942,341.13	63.24	59,595,876.84
2017	76,237,152.18	73.00	1,044,342.71	64.11	66,952,512.93
2018	86,619,553.49	73.00	1,186,567.14	64.98	77,106,291.88
2019	111,970,464.40	73.00	1,533,839.28	65.86	101,016,011.05
2020	143,794,209.83	73.00	1,969,780.23	66.74	131,457,998.85
2021	103,740,448.08	73.00	1,421,099.53	67.62	96,097,759.96
2022	100,277,476.28	73.00	1,373,661.64	68.51	94,108,301.64
2023	192,941,859.39	73.00	2,643,034.52	69.40	183,428,510.73
2024	212,301,567.61	73.00	2,908,235.54	70.30	204,435,079.85
2025	258,113,313.39	73.00	3,535,792.60	71.19	251,723,445.49
2026	243,103,923.45	73.00	3,330,184.88	72.10	240,090,747.72
2027	73,064,690.65	73.00	1,000,884.41	72.77	72,838,168.35
Total	2,117,312,822.68	73.00	29,004,234.24	65.57	1,901,755,371.06

Composite Average Remaining Life ... 65.57 Years

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	350.49	59.00	5.94	7.77	46.14
1927	16,902.63	59.00	286.48	8.18	2,343.01
1928	29,809.98	59.00	505.25	8.59	4,338.85
1929	17,153.96	59.00	290.74	8.99	2,614.17
1930	22,384.31	59.00	379.39	9.39	3,563.76
1931	17,996.80	59.00	305.03	9.80	2,987.80
1932	4,012.03	59.00	68.00	10.19	693.12
1933	7,051.92	59.00	119.52	10.59	1,265.74
1934	8,840.12	59.00	149.83	10.99	1,646.35
1935	9,454.23	59.00	160.24	11.38	1,824.03
1936	7,295,064.84	59.00	123,643.94	11.78	1,456,334.05
1937	218,401.73	59.00	3,701.69	12.18	45,070.94
1938	110,744.44	59.00	1,877.01	12.57	23,595.88
1939	130,062.93	59.00	2,204.43	12.97	28,585.58
1940	155,342.21	59.00	2,632.89	13.36	35,188.04
1941	229,784.03	59.00	3,894.61	13.76	53,606.06
1942	121,629.57	59.00	2,061.50	14.16	29,198.31
1943	204,891.73	59.00	3,472.71	14.56	50,579.53
1944	778,267.61	59.00	13,190.85	14.97	197,448.95
1945	437,947.42	59.00	7,422.76	15.37	114,110.82
1946	752,040.86	59.00	12,746.33	15.78	201,134.64
1947	913,936.76	59.00	15,490.30	16.19	250,779.66
1948	426,532.22	59.00	7,229.29	16.60	120,009.46
1949	314,788.68	59.00	5,335.35	17.01	90,776.07
1950	345,858.45	59.00	5,861.95	17.43	102,179.23
1951	534,692.76	59.00	9,062.50	17.85	161,762.84
1952	751,648.35	59.00	12,739.68	18.27	232,772.29

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1953	634,339.47	59.00	10,751.41	18.70	201,010.64
1954	626,435.77	59.00	10,617.45	19.12	203,049.83
1955	1,177,725.30	59.00	19,961.25	19.56	390,342.48
1956	1,165,649.81	59.00	19,756.58	19.99	394,916.92
1957	1,082,590.50	59.00	18,348.81	20.43	374,803.34
1958	983,766.13	59.00	16,673.84	20.87	347,938.77
1959	1,479,393.67	59.00	25,074.22	21.31	534,371.68
1960	1,387,413.36	59.00	23,515.25	21.76	511,673.18
1961	1,578,072.26	59.00	26,746.72	22.21	594,060.16
1962	1,574,740.39	59.00	26,690.25	22.67	604,949.98
1963	2,297,313.20	59.00	38,937.12	23.12	900,391.06
1964	2,410,752.40	59.00	40,859.80	23.59	963,735.55
1965	2,900,287.64	59.00	49,156.93	24.05	1,182,353.89
1966	3,032,476.10	59.00	51,397.39	24.52	1,260,399.50
1967	3,759,229.51	59.00	63,715.12	25.00	1,592,630.64
1968	3,828,777.18	59.00	64,893.88	25.47	1,653,103.92
1969	5,443,258.01	59.00	92,257.69	25.96	2,394,604.89
1970	4,940,333.66	59.00	83,733.63	26.44	2,213,970.69
1971	5,446,207.82	59.00	92,307.69	26.93	2,485,873.09
1972	7,434,124.66	59.00	126,000.86	27.42	3,455,420.63
1973	12,268,053.21	59.00	207,931.03	27.92	5,805,536.28
1974	9,630,683.93	59.00	163,230.30	28.42	4,639,338.20
1975	10,353,516.40	59.00	175,481.58	28.93	5,076,226.69
1976	11,544,014.80	59.00	195,659.32	29.44	5,759,537.64
1977	11,395,430.53	59.00	193,140.97	29.95	5,784,400.66
1978	12,323,291.88	59.00	208,867.27	30.47	6,363,399.58
1979	12,142,221.23	59.00	205,798.31	30.99	6,377,086.76

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	11,861,984.89	59.00	201,048.59	31.51	6,335,250.44
1981	10,326,757.50	59.00	175,028.04	32.04	5,607,838.46
1982	10,226,387.30	59.00	173,326.87	32.57	5,645,577.22
1983	10,177,608.46	59.00	172,500.12	33.11	5,710,943.95
1984	13,229,039.62	59.00	224,218.78	33.65	7,544,194.85
1985	13,743,489.80	59.00	232,938.18	34.19	7,964,075.55
1986	15,908,883.25	59.00	269,639.40	34.74	9,366,209.25
1987	17,065,592.32	59.00	289,244.45	35.29	10,206,101.84
1988	15,841,879.13	59.00	268,503.75	35.84	9,622,829.78
1989	15,817,757.34	59.00	268,094.91	36.40	9,757,344.92
1990	17,230,314.89	59.00	292,036.33	36.95	10,791,929.59
1991	18,305,094.54	59.00	310,252.75	37.52	11,639,706.62
1992	17,537,015.23	59.00	297,234.59	38.08	11,319,412.10
1993	19,912,341.06	59.00	337,493.94	38.65	13,044,184.40
1994	19,306,995.52	59.00	327,233.95	39.22	12,834,589.41
1995	20,140,927.95	59.00	341,368.26	39.80	13,584,824.87
1996	15,740,821.55	59.00	266,790.93	40.37	10,770,538.13
1997	16,951,720.34	59.00	287,314.43	40.95	11,765,389.83
1998	15,550,000.16	59.00	263,556.70	41.53	10,945,623.37
1999	20,849,668.95	59.00	353,380.70	42.11	14,882,040.41
2000	22,802,230.33	59.00	386,474.63	42.70	16,501,624.09
2001	20,590,026.59	59.00	348,980.03	43.28	15,105,514.23
2002	28,806,865.13	59.00	488,247.09	43.87	21,421,020.34
2003	22,556,632.09	59.00	382,311.99	44.46	16,998,760.04
2004	21,984,590.98	59.00	372,616.47	45.05	16,788,203.32
2005	22,283,472.12	59.00	377,682.21	45.65	17,240,469.28
2006	31,223,334.96	59.00	529,203.80	46.24	24,471,469.26

PPL Electric Utilities Corporation
Electric Division
364.40 Poles, Towers, and Fixtures - Poles
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 59 **Survivor Curve:** R0.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2007	29,246,275.54	59.00	495,694.65	46.84	23,217,289.48
2008	28,985,175.83	59.00	491,269.27	47.43	23,303,245.00
2009	31,140,754.38	59.00	527,804.14	48.03	25,351,587.03
2010	37,081,718.59	59.00	628,497.44	48.63	30,564,670.45
2011	54,182,642.45	59.00	918,340.72	49.23	45,211,235.38
2012	61,360,673.21	59.00	1,040,001.05	49.83	51,825,882.34
2013	54,236,681.65	59.00	919,256.63	50.43	46,362,139.71
2014	48,399,589.42	59.00	820,323.85	51.04	41,867,572.94
2015	47,023,819.76	59.00	797,005.95	51.64	41,159,331.56
2016	47,407,633.54	59.00	803,511.21	52.25	41,981,707.92
2017	44,729,340.69	59.00	758,116.87	52.85	40,070,266.74
2018	38,801,731.08	59.00	657,649.91	53.46	35,160,203.82
2019	67,227,483.27	59.00	1,139,437.52	54.07	61,612,342.79
2020	51,492,740.12	59.00	872,749.61	54.68	47,725,263.14
2021	30,683,470.74	59.00	520,053.65	55.30	28,757,040.08
2022	77,169,597.40	59.00	1,307,946.25	55.91	73,127,401.92
2023	42,805,965.55	59.00	725,517.61	56.53	41,009,891.26
2024	74,048,936.20	59.00	1,255,054.21	57.14	71,716,083.28
2025	84,870,231.74	59.00	1,438,464.17	57.76	83,085,713.92
2026	166,180,982.50	59.00	2,816,598.76	58.38	164,430,970.34
2027	71,883,392.33	59.00	1,218,350.44	58.85	71,694,200.47
Total	1,821,625,957.87	59.00	30,874,708.67	48.01	1,482,379,287.12

Composite Average Remaining Life ... 48.01 Years

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1903	25,243.72	80.00	315.55	6.30	1,989.08
1907	15,231.43	80.00	190.39	7.17	1,365.74
1908	3,722.38	80.00	46.53	7.40	344.20
1909	9,547.65	80.00	119.35	7.61	907.88
1911	1,254.40	80.00	15.68	8.06	126.33
1912	21,788.14	80.00	272.35	8.29	2,256.75
1913	2,271.81	80.00	28.40	8.52	241.90
1914	7,463.47	80.00	93.29	8.73	814.69
1915	17,288.08	80.00	216.10	8.97	1,937.60
1916	98,411.83	80.00	1,230.15	9.20	11,321.05
1917	7,259.98	80.00	90.75	9.43	855.83
1919	4,164.32	80.00	52.05	9.91	515.95
1920	2,024.68	80.00	25.31	10.16	257.08
1921	1,457.77	80.00	18.22	10.41	189.65
1922	40,821.59	80.00	510.27	10.65	5,432.77
1923	14,280.88	80.00	178.51	10.90	1,946.09
1924	36,663.78	80.00	458.30	11.16	5,115.27
1925	24,088.77	80.00	301.11	11.42	3,438.11
1926	61,137.69	80.00	764.22	11.69	8,930.15
1927	41,536.44	80.00	519.21	11.96	6,208.92
1928	48,942.64	80.00	611.78	12.24	7,486.97
1929	28,963.15	80.00	362.04	12.52	4,534.12
1930	41,924.67	80.00	524.06	12.81	6,712.56
1931	86,373.99	80.00	1,079.67	13.11	14,151.70
1932	260,342.81	80.00	3,254.28	13.41	43,651.97
1933	50,788.04	80.00	634.85	13.72	8,713.17
1934	22,186.36	80.00	277.33	14.05	3,895.52

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1935	39,139.15	80.00	489.24	14.38	7,033.91
1936	12,226.32	80.00	152.83	14.72	2,249.18
1937	16,863.49	80.00	210.79	15.07	3,175.80
1938	12,660.07	80.00	158.25	15.42	2,440.74
1939	38,798.30	80.00	484.98	15.79	7,658.57
1940	59,563.03	80.00	744.54	16.17	12,039.06
1941	33,471.83	80.00	418.40	16.56	6,928.22
1942	13,586.40	80.00	169.83	16.96	2,880.01
1943	743.09	80.00	9.29	17.37	161.32
1944	975.64	80.00	12.20	17.79	216.93
1945	8,886.70	80.00	111.08	18.22	2,024.04
1946	31,427.68	80.00	392.85	18.66	7,331.77
1947	25,202.24	80.00	315.03	19.12	6,022.13
1948	81,007.60	80.00	1,012.59	19.58	19,826.32
1949	205,879.16	80.00	2,573.49	20.06	51,615.79
1950	99,374.90	80.00	1,242.19	20.54	25,517.90
1951	87,914.86	80.00	1,098.93	21.04	23,120.64
1952	344,342.65	80.00	4,304.28	21.55	92,739.11
1953	202,780.76	80.00	2,534.76	22.06	55,923.38
1954	131,295.24	80.00	1,641.19	22.59	37,082.59
1955	106,030.33	80.00	1,325.38	23.13	30,660.57
1956	79,986.33	80.00	999.83	23.68	23,677.62
1957	111,472.09	80.00	1,393.40	24.24	33,780.69
1958	79,158.84	80.00	989.48	24.81	24,551.53
1959	125,075.41	80.00	1,563.44	25.39	39,696.94
1960	117,723.18	80.00	1,471.54	25.98	38,227.81
1961	113,891.75	80.00	1,423.65	26.57	37,832.52

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1962	56,123.74	80.00	701.55	27.19	19,071.64
1963	94,445.52	80.00	1,180.57	27.80	32,820.28
1964	183,337.54	80.00	2,291.72	28.42	65,139.76
1965	132,718.99	80.00	1,658.99	29.06	48,209.25
1966	216,382.75	80.00	2,704.78	29.70	80,334.49
1967	660,291.97	80.00	8,253.64	30.35	250,498.95
1968	524,723.95	80.00	6,559.04	31.01	203,375.72
1969	729,370.67	80.00	9,117.13	31.67	288,750.16
1970	542,185.19	80.00	6,777.31	32.35	219,233.05
1971	1,008,251.39	80.00	12,603.13	33.03	416,261.59
1972	1,575,526.28	80.00	19,694.06	33.72	663,999.82
1973	2,985,697.44	80.00	37,321.19	34.41	1,284,344.43
1974	1,455,766.38	80.00	18,197.07	35.12	639,003.42
1975	2,201,159.41	80.00	27,514.47	35.82	985,699.50
1976	2,508,406.64	80.00	31,355.06	36.54	1,145,721.61
1977	1,178,285.71	80.00	14,728.56	37.26	548,817.31
1978	2,092,874.35	80.00	26,160.91	37.99	993,982.54
1979	1,576,211.67	80.00	19,702.63	38.73	763,095.95
1980	1,746,580.05	80.00	21,832.24	39.47	861,771.16
1981	1,305,919.33	80.00	16,323.98	40.22	656,601.35
1982	1,088,270.22	80.00	13,603.37	40.98	557,440.23
1983	829,462.47	80.00	10,368.27	41.74	432,759.85
1984	1,276,783.80	80.00	15,959.79	42.51	678,375.39
1985	1,895,691.32	80.00	23,696.12	43.28	1,025,505.90
1986	2,395,485.21	80.00	29,943.54	44.06	1,319,287.15
1987	3,516,622.08	80.00	43,957.75	44.84	1,971,220.46
1988	2,880,404.09	80.00	36,005.03	45.63	1,643,028.18

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 80 **Survivor Curve:** R2.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1989	3,769,695.45	80.00	47,121.16	46.43	2,187,882.57
1990	3,655,270.65	80.00	45,690.85	47.23	2,158,096.10
1991	5,680,382.38	80.00	71,004.73	48.04	3,411,016.67
1992	5,099,590.18	80.00	63,744.83	48.85	3,114,005.18
1993	5,572,190.49	80.00	69,652.33	49.67	3,459,488.71
1994	7,689,829.04	80.00	96,122.80	50.49	4,853,561.35
1995	5,872,240.68	80.00	73,402.96	51.32	3,767,123.30
1996	3,621,522.38	80.00	45,269.00	52.15	2,360,946.07
1997	4,226,634.21	80.00	52,832.89	52.99	2,799,786.45
1998	3,003,146.25	80.00	37,539.30	53.84	2,020,974.75
1999	3,314,109.46	80.00	41,426.34	54.68	2,265,348.02
2000	4,297,591.72	80.00	53,719.86	55.54	2,983,373.50
2001	4,234,795.92	80.00	52,934.91	56.39	2,985,114.51
2002	4,487,981.29	80.00	56,099.73	57.26	3,212,040.53
2003	4,086,922.61	80.00	51,086.50	58.12	2,969,237.73
2004	5,086,879.48	80.00	63,585.95	58.99	3,751,047.87
2005	5,568,843.96	80.00	69,610.50	59.87	4,167,291.28
2006	6,252,466.88	80.00	78,155.78	60.75	4,747,697.49
2007	5,568,421.84	80.00	69,605.22	61.63	4,289,723.82
2008	4,957,588.92	80.00	61,969.82	62.52	3,874,096.38
2009	4,064,385.50	80.00	50,804.78	63.41	3,221,331.69
2010	4,280,377.87	80.00	53,504.69	64.30	3,440,476.81
2011	5,870,655.69	80.00	73,383.14	65.20	4,784,613.18
2012	7,356,704.66	80.00	91,958.74	66.10	6,078,652.65
2013	6,041,470.92	80.00	75,518.33	67.01	5,060,353.86
2014	4,939,492.06	80.00	61,743.61	67.92	4,193,444.42
2015	9,327,212.31	80.00	116,590.07	68.83	8,024,776.23

PPL Electric Utilities Corporation
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *80* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2016	10,581,952.37	80.00	132,274.31	69.74	9,225,335.32
2017	15,377,941.87	80.00	192,224.14	70.66	13,582,929.39
2018	5,915,570.84	80.00	73,944.58	71.58	5,293,301.30
2019	10,186,698.47	80.00	127,333.64	72.51	9,232,828.82
2020	9,516,486.19	80.00	118,955.99	73.44	8,735,641.31
2021	8,211,115.82	80.00	102,638.88	74.37	7,632,909.30
2022	20,373,837.63	80.00	254,672.79	75.30	19,176,690.97
2023	16,458,389.05	80.00	205,729.72	76.23	15,683,695.81
2024	20,035,359.87	80.00	250,441.82	77.17	19,327,095.81
2025	11,886,779.87	80.00	148,584.64	78.11	11,606,221.70
2026	49,084,030.23	80.00	613,549.95	79.06	48,504,422.05
2027	22,527,599.75	80.00	281,594.80	79.76	22,461,079.55
Total	377,893,800.43	80.00	4,723,669.20	65.45	309,175,757.70

Composite Average Remaining Life ... 65.45 Years

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1917	8.18	62.00	0.13	1.35	0.18
1922	28.20	62.00	0.45	2.68	1.22
1923	44.89	62.00	0.72	2.97	2.15
1924	20.40	62.00	0.33	3.24	1.06
1926	25.77	62.00	0.42	3.80	1.58
1927	69.20	62.00	1.12	4.08	4.56
1928	514.36	62.00	8.30	4.38	36.31
1930	196.94	62.00	3.18	4.94	15.71
1931	32.90	62.00	0.53	5.24	2.78
1932	316.86	62.00	5.11	5.52	28.23
1933	310.88	62.00	5.01	5.82	29.19
1934	32.52	62.00	0.52	6.11	3.20
1935	37.14	62.00	0.60	6.40	3.83
1936	20.34	62.00	0.33	6.69	2.20
1937	122.51	62.00	1.98	6.98	13.79
1938	3.10	62.00	0.05	7.28	0.36
1939	71.15	62.00	1.15	7.57	8.69
1940	1,671.57	62.00	26.96	7.87	212.07
1941	915.39	62.00	14.76	8.17	120.61
1946	73.54	62.00	1.19	9.72	11.53
1947	688.29	62.00	11.10	10.04	111.45
1948	1,256.47	62.00	20.27	10.37	210.12
1949	12,592.31	62.00	203.10	10.71	2,174.23
1951	29,699.97	62.00	479.03	11.40	5,459.20
1952	29,561.31	62.00	476.79	11.75	5,602.92
1953	24,031.31	62.00	387.60	12.11	4,695.60
1954	30,070.73	62.00	485.01	12.49	6,056.12

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1955	76,239.56	62.00	1,229.67	12.87	15,820.69
1956	31,035.02	62.00	500.56	13.25	6,634.55
1957	50,547.15	62.00	815.27	13.65	11,128.94
1958	29,691.18	62.00	478.89	14.06	6,731.28
1959	389,880.08	62.00	6,288.37	14.47	90,994.26
1960	58,799.47	62.00	948.38	14.89	14,125.15
1961	45,780.41	62.00	738.39	15.33	11,317.37
1962	103,224.14	62.00	1,664.90	15.77	26,253.54
1963	123,619.44	62.00	1,993.86	16.22	32,342.18
1964	165,333.01	62.00	2,666.65	16.68	44,482.91
1965	190,387.04	62.00	3,070.75	17.15	52,671.68
1966	257,131.36	62.00	4,147.27	17.63	73,130.77
1967	284,381.36	62.00	4,586.78	18.12	83,124.50
1968	374,466.47	62.00	6,039.77	18.62	112,478.59
1969	366,350.73	62.00	5,908.87	19.13	113,041.16
1970	337,101.49	62.00	5,437.11	19.65	106,843.52
1971	726,696.86	62.00	11,720.89	20.18	236,525.44
1972	1,457,331.22	62.00	23,505.28	20.72	486,946.93
1973	2,552,592.46	62.00	41,170.75	21.26	875,491.72
1974	1,566,439.77	62.00	25,265.10	21.82	551,335.51
1975	2,165,210.02	62.00	34,922.66	22.39	781,820.65
1976	2,708,860.48	62.00	43,691.19	22.96	1,003,293.34
1977	2,175,759.72	62.00	35,092.81	23.55	826,301.42
1978	2,601,974.00	62.00	41,967.22	24.14	1,013,125.20
1979	2,288,262.18	62.00	36,907.36	24.74	913,227.29
1980	2,344,059.92	62.00	37,807.33	25.35	958,563.07
1981	2,714,621.89	62.00	43,784.12	25.97	1,137,282.53

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 62 **Survivor Curve:** R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1982	2,661,686.21	62.00	42,930.32	26.60	1,142,014.97
1983	2,251,014.28	62.00	36,306.59	27.24	988,991.39
1984	2,671,138.31	62.00	43,082.77	27.89	1,201,407.12
1985	4,324,559.39	62.00	69,750.79	28.54	1,990,578.18
1986	4,338,300.50	62.00	69,972.42	29.20	2,043,282.60
1987	6,721,829.62	62.00	108,416.34	29.87	3,238,311.76
1988	6,060,650.48	62.00	97,752.19	30.55	2,986,169.99
1989	7,140,445.58	62.00	115,168.20	31.23	3,597,227.49
1990	12,557,942.48	62.00	202,546.97	31.93	6,466,580.20
1991	15,183,552.64	62.00	244,895.41	32.63	7,990,469.58
1992	13,639,717.30	62.00	219,994.90	33.34	7,333,880.53
1993	14,548,622.00	62.00	234,654.62	34.05	7,990,248.22
1994	17,908,402.58	62.00	288,844.50	34.77	10,044,413.67
1995	14,394,494.33	62.00	232,168.70	35.50	8,242,621.68
1996	14,311,070.27	62.00	230,823.15	36.24	8,365,150.22
1997	13,386,467.47	62.00	215,910.24	36.98	7,985,335.76
1998	10,643,459.61	62.00	171,668.28	37.73	6,477,700.74
1999	11,977,927.84	62.00	193,191.91	38.49	7,436,262.30
2000	12,105,372.75	62.00	195,247.47	39.25	7,664,170.78
2001	14,334,816.40	62.00	231,206.15	40.02	9,253,960.71
2002	15,517,872.74	62.00	250,287.66	40.80	10,212,125.62
2003	13,667,789.76	62.00	220,447.68	41.58	9,166,894.37
2004	16,950,409.62	62.00	273,393.04	42.37	11,584,386.38
2005	20,423,761.61	62.00	329,414.71	43.17	14,220,081.26
2006	23,513,212.13	62.00	379,244.43	43.97	16,674,552.63
2007	27,128,790.19	62.00	437,560.06	44.78	19,591,767.48
2008	23,558,108.29	62.00	379,968.56	45.59	17,321,396.06

PPL Electric Utilities Corporation
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *62* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2009	20,090,384.27	62.00	324,037.67	46.41	15,037,081.92
2010	24,549,094.37	62.00	395,952.17	47.23	18,700,582.53
2011	30,081,465.01	62.00	485,183.74	48.06	23,316,919.68
2012	23,118,062.88	62.00	372,871.07	48.89	18,230,842.24
2013	26,759,142.17	62.00	431,598.01	49.73	21,464,254.60
2014	29,033,975.20	62.00	468,288.78	50.58	23,685,154.09
2015	31,609,709.91	62.00	509,832.79	51.43	26,220,089.68
2016	19,259,015.29	62.00	310,628.52	52.28	16,240,738.28
2017	18,981,916.25	62.00	306,159.19	53.14	16,270,652.50
2018	14,580,596.21	62.00	235,170.33	54.01	12,701,220.62
2019	27,171,703.85	62.00	438,252.22	54.88	24,051,021.91
2020	24,152,061.80	62.00	389,548.43	55.75	21,719,069.69
2021	31,868,461.26	62.00	514,006.19	56.63	29,109,710.01
2022	53,912,868.81	62.00	869,560.28	57.52	50,014,793.87
2023	24,137,717.15	62.00	389,317.07	58.41	22,738,339.55
2024	44,348,728.08	62.00	715,300.32	59.30	42,415,662.22
2025	32,804,996.44	62.00	529,111.55	60.19	31,849,742.19
2026	103,777,443.00	62.00	1,673,825.64	61.09	102,262,056.00
2027	46,346,327.52	62.00	747,519.59	61.77	46,177,142.93
Total	994,823,276.51	62.00	16,045,497.56	48.80	783,024,899.23

Composite Average Remaining Life ... 48.80 Years

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1924	2,726.03	68.00	40.09	9.37	375.69
1925	68.30	68.00	1.00	9.65	9.70
1926	211.94	68.00	3.12	9.94	30.98
1927	68.10	68.00	1.00	10.22	10.24
1928	46.46	68.00	0.68	10.51	7.18
1929	261.44	68.00	3.84	10.80	41.53
1930	7,248.21	68.00	106.59	11.10	1,183.25
1931	1,469.42	68.00	21.61	11.40	246.26
1932	855.59	68.00	12.58	11.70	147.22
1933	6,882.65	68.00	101.21	12.00	1,214.93
1934	1,367.94	68.00	20.12	12.31	247.73
1935	1,313.41	68.00	19.31	12.63	243.86
1936	1,256.26	68.00	18.47	12.94	239.14
1937	619.14	68.00	9.10	13.26	120.77
1938	951.53	68.00	13.99	13.59	190.18
1939	954.42	68.00	14.04	13.92	195.39
1940	1,597.00	68.00	23.49	14.26	334.85
1941	873.08	68.00	12.84	14.60	187.43
1942	237.47	68.00	3.49	14.95	52.19
1943	360.05	68.00	5.29	15.30	81.01
1944	493.10	68.00	7.25	15.66	113.53
1945	526.66	68.00	7.74	16.02	124.09
1946	6,022.45	68.00	88.56	16.39	1,451.73
1947	17,731.02	68.00	260.75	16.77	4,372.64
1948	26,063.26	68.00	383.28	17.15	6,574.61
1949	28,239.88	68.00	415.29	17.54	7,286.15
1950	41,819.39	68.00	614.98	17.94	11,034.66

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1951	55,901.39	68.00	822.07	18.35	15,083.56
1952	65,479.82	68.00	962.93	18.76	18,065.56
1953	90,025.41	68.00	1,323.89	19.18	25,393.33
1954	94,306.71	68.00	1,386.85	19.61	27,194.23
1955	158,353.96	68.00	2,328.71	20.04	46,675.19
1956	185,979.43	68.00	2,734.96	20.49	56,029.48
1957	221,146.66	68.00	3,252.12	20.94	68,087.47
1958	234,527.19	68.00	3,448.90	21.39	73,787.98
1959	299,263.81	68.00	4,400.90	21.86	96,203.60
1960	374,693.04	68.00	5,510.14	22.33	123,054.63
1961	540,802.68	68.00	7,952.90	22.81	181,443.09
1962	654,188.23	68.00	9,620.32	23.30	224,177.80
1963	477,723.72	68.00	7,025.28	23.80	167,203.78
1964	545,633.60	68.00	8,023.94	24.30	195,010.33
1965	681,586.62	68.00	10,023.23	24.82	248,743.20
1966	1,134,729.49	68.00	16,687.03	25.34	422,769.90
1967	1,547,841.28	68.00	22,762.15	25.86	588,708.97
1968	2,045,410.07	68.00	30,079.26	26.40	794,010.01
1969	3,343,937.84	68.00	49,175.07	26.94	1,324,798.92
1970	3,449,826.38	68.00	50,732.24	27.49	1,394,587.88
1971	4,404,899.68	68.00	64,777.30	28.05	1,816,811.39
1972	5,392,579.86	68.00	79,301.86	28.61	2,268,864.83
1973	6,016,211.05	68.00	88,472.82	29.18	2,581,875.63
1974	4,766,163.20	68.00	70,089.95	29.76	2,085,916.48
1975	4,658,337.60	68.00	68,504.29	30.35	2,078,886.83
1976	5,485,520.00	68.00	80,668.62	30.94	2,495,788.78
1977	5,456,826.51	68.00	80,246.66	31.54	2,530,714.12

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1978	6,919,954.76	68.00	101,763.04	32.14	3,271,119.41
1979	7,277,865.66	68.00	107,026.38	32.76	3,505,749.14
1980	6,994,404.80	68.00	102,857.88	33.38	3,433,067.79
1981	6,534,860.61	68.00	96,099.95	34.00	3,267,535.90
1982	6,270,007.96	68.00	92,205.09	34.63	3,193,522.31
1983	6,845,839.67	68.00	100,673.12	35.27	3,550,979.39
1984	9,937,327.45	68.00	146,135.73	35.92	5,248,929.58
1985	11,448,065.29	68.00	168,352.24	36.57	6,156,286.69
1986	12,954,855.46	68.00	190,510.70	37.23	7,091,860.84
1987	15,817,940.95	68.00	232,614.49	37.89	8,813,092.05
1988	17,561,510.15	68.00	258,254.96	38.56	9,957,309.44
1989	18,276,252.01	68.00	268,765.77	39.23	10,543,450.18
1990	17,641,307.39	68.00	259,428.44	39.91	10,353,543.62
1991	17,981,447.68	68.00	264,430.45	40.59	10,734,032.86
1992	17,781,868.61	68.00	261,495.49	41.28	10,795,421.44
1993	19,239,121.82	68.00	282,925.48	41.98	11,876,601.38
1994	20,326,754.61	68.00	298,919.92	42.68	12,756,860.23
1995	20,671,979.26	68.00	303,996.70	43.38	13,188,185.43
1996	19,641,197.44	68.00	288,838.30	44.09	12,735,199.89
1997	17,039,852.79	68.00	250,583.60	44.81	11,227,769.84
1998	14,707,065.90	68.00	216,278.25	45.52	9,845,899.43
1999	15,736,060.17	68.00	231,410.37	46.25	10,702,348.11
2000	17,104,389.71	68.00	251,532.67	46.97	11,815,723.22
2001	17,768,710.86	68.00	261,302.00	47.71	12,466,025.34
2002	24,614,111.90	68.00	361,968.67	48.44	17,534,577.65
2003	20,432,476.01	68.00	300,474.63	49.18	14,778,117.98
2004	21,974,487.36	68.00	323,151.04	49.93	16,133,449.54

PPL Electric Utilities Corporation
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of June 30, 2027
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 **Survivor Curve:** R1.5

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2005	20,034,187.62	68.00	294,617.51	50.67	14,929,229.26
2006	15,567,070.13	68.00	228,925.25	51.42	11,772,173.43
2007	16,584,471.46	68.00	243,886.89	52.18	12,725,702.03
2008	15,353,814.70	68.00	225,789.17	52.94	11,952,462.60
2009	13,202,642.16	68.00	194,154.59	53.70	10,425,798.60
2010	17,650,191.77	68.00	259,559.09	54.46	14,136,433.01
2011	18,617,904.04	68.00	273,790.01	55.23	15,121,698.07
2012	20,622,049.18	68.00	303,262.44	56.00	16,983,969.13
2013	18,293,553.08	68.00	269,020.19	56.78	15,274,705.47
2014	22,359,145.10	68.00	328,807.72	57.56	18,925,874.24
2015	20,102,845.13	68.00	295,627.17	58.34	17,247,176.88
2016	21,767,644.71	68.00	320,109.27	59.13	18,927,379.34
2017	18,157,800.11	68.00	267,023.84	59.92	15,999,203.21
2018	10,686,937.32	68.00	157,159.30	60.71	9,541,212.89
2019	28,214,874.64	68.00	414,920.54	61.51	25,520,229.33
2020	17,235,903.51	68.00	253,466.67	62.31	15,792,692.86
2021	3,528,419.11	68.00	51,888.01	63.11	3,274,628.71
2022	11,625,898.03	68.00	170,967.41	63.92	10,927,683.95
2023	14,796,158.36	68.00	217,588.42	64.73	14,083,716.93
2024	19,424,630.84	68.00	285,653.52	65.54	18,721,825.59
2025	13,758,499.25	68.00	202,328.88	66.36	13,425,898.05
2026	18,208,839.57	68.00	267,774.42	67.18	17,988,388.27
2027	9,145,713.45	68.00	134,494.46	67.79	9,118,016.44
Total	846,971,068.98	68.00	12,455,334.28	48.96	609,778,760.87

Composite Average Remaining Life ... 48.96 Years

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, David J. Garrett, hereby state that the facts above set forth in my Direct Testimony, OCA Statement 3, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: December 22, 2025

Signature: /s/ David J. Garrett
David J. Garrett

Address: 101 Park Avenue, Suite 1125
Oklahoma City, OK 73102

OCA St. 3-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, et al.	**:**	
v.	**:**	**Docket No. R-2025-3057164**
PPL Electric Utilities Corporation	**:**	

SURREBUTTAL TESTIMONY

OF

DAVID J. GARRETT

ON BEHALF OF

THE PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

February 9, 2026

I. Introduction

Q. State your name and occupation.

A. My name is David J. Garrett. I am a consultant specializing in public utility regulation. I am the managing member of Resolve Utility Consulting PLLC.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed direct testimony in OCA Statement 3 on December 22, 2025 on behalf of the Pennsylvania Office of Consumer Advocate ("OCA"). A summary of my qualifications is included in my direct testimony.

Q. What is the purpose of your surrebuttal testimony?

A. My surrebuttal testimony responds to the rebuttal testimony of PPL Electric Utilities Corporation ("PPL" or the "Company") witness Jennifer Nelson regarding rate of return issues. I also address the rebuttal testimony of PPL witness John Spanos regarding depreciation issues.

Q. Did the Company's rebuttal testimony cause you to change any of your positions or recommendations discussed in your direct testimony?

A. No. Additionally, to the extent I do not specifically address a statement made in the Company's rebuttal testimony filed in this case, it should not constitute my agreement with such testimony.

Q. Are you sponsoring any exhibits to your surrebuttal testimony?

A. No.

II. Rate of Return

Q. Please summarize your surrebuttal testimony directed to the rebuttal testimony of Ms. Nelson.

A. In my surrebuttal testimony to Ms. Nelson, I will address the assertions made in her rebuttal testimony regarding my overall rate of return recommendation, my capital structure recommendation, the Discounted Cash Flow ("DCF") Model, and the Capital Asset Pricing Model ("CAPM").

A. Rate of Return Recommendation

Q. Please summarize Ms. Nelson's criticism of your ROE recommendation.

A. In her rebuttal testimony, Ms. Nelson states: "Mr. Garrett's and Mr. Rábago's ROE recommendations are unjustly low – below all authorized for other electric utilities in at least the past 46 years. No rational investor would invest in PPL Electric if they could earn a higher return investing in any other electric utility."

Q. Do you agree with Ms. Nelson's testimony regarding your ROE recommendation.

A. No. There are several problems with her statement. First, it is patently false. To suggest that no investor (or only irrational ones) would invest in PPL debt or equity if buying PPL meant that the investor received an 8.4% authorized ROE is absurd, and Ms. Nelson offers no evidence to support her claim. In reality, investors invest in all types of securities with different levels of risk and expected return. Regulated utilities in the U.S. are among the least risky companies in the country, which can be objectively measured through security betas. Thus, their cost of equity and required return estimates are lower than those of riskier companies. This fact should be accurate and fairly reflected in the Company's authorized ROE. Regarding Ms. Nelson's comparison of my cost of equity estimate to authorized

ROEs in the past highlights some important issues. It is true that an ROE of 8.4% would be lower than the level of ROE typically authorized by this Commission and other regulators. The fact is, authorized ROEs for U.S. utilities have consistently and significantly exceeded market-based cost of equity for decades. My approach in this case involved estimating an objective and intellectually honest cost of equity for the Company, then recommending a fair authorized ROE based on that analysis. I do not base my cost of equity estimates on an average of authorized ROEs from regulatory commissions, as doing so would clearly inflate the results.

Q. Does Ms. Nelson refer to an average of authorized ROEs throughout her testimony when rebutting your model results?

A. Yes. For example, Ms. Nelson states that my and Mr. Rábago's DCF-based ROE estimates do not satisfy the Hope and Bluefield comparable return standard because they are below other recently-authorized ROEs.

Q. What is your response to Ms. Nelson's rebuttal testimony on this issue.

A. Ms. Nelson again is simply appealing to the status quo, which perpetuates a mean reversion tendency of authorized ROEs nationally. In reality, a proper discounted cash flow analysis has nothing to do with the authorized ROE decisions from regulators. They are completely different things. One is market-based; the other is not. One can be used to make important investment decisions; the other cannot. One indicates the cost of equity; the other does not. Ms. Nelson's argument on this issue also suffers from a clear feedback loop problem. Under her apparent logic, a cost of equity model result complies with the Hope and Bluefield standards only if it does not deviate too far from an average of authorized ROEs. To the extent regulators set ROEs pursuant to this faulty premise, then authorized ROEs

will not meaningfully change, and the mean reversion phenomenon continues. In addition, the authorized ROEs from other jurisdictions occurred in different market environments, which means the risk-free rate, equity risk premium, and other key market indicators were necessarily different than they are now. Furthermore, the utilities being studied in those cases would have different capital structures and other company-specific risk indicators, which would also affect the analysis. Thus, there is no value in looking to outdated authorized ROEs from other jurisdictions set for other utility companies to determine an accurate, forward-looking cost of equity estimate for PPL.

Q. Did Ms. Nelson provide an updated cost of equity analysis in her testimony?

A. Yes. Based on my review of her updated analysis, it suffers from all of the upwardly biased assumptions in her original cost of equity analysis, and for those reasons it should be rejected.

Q. Do you have a response to Ms. Nelson's rebuttal testimony regarding your misunderstanding of the market?

A. Yes. On page six of her rebuttal testimony, Ms. Nelson suggests that PPL's ROE should be higher than in the 2012 and 2015 rate cases simply because utility bond yields are higher. In reality, a proper cost of equity estimate considers all relevant market factors and relies on objective inputs to financial modeling. An objective cost of equity analysis in this case, using all relevant and current market factors shows that PPL's cost of equity is likely no higher than 8.4%.

B. DCF Analysis

Q. Please summarize Ms. Nelson's criticisms of your DCF Model.

A. Ms. Nelson criticizes the analyst-growth variation of my DCF Model because I used dividend growth, rather than earnings growth, as my primary growth rate indicator in that model. In addition, Ms. Nelson criticizes the sustainable growth variation of my DCF Model.

Q. Do you agree with Ms. Nelson's criticisms regarding your applications of the DCF Models?

A. No. Ms. Nelson criticizes the fact that I considered dividend growth rather than earnings growth. It is important to reiterate that in the DCF Model, the "cash" that is being discounted is the dividends paid to investors. While it is true that dividends are paid from earnings, and earnings growth can be an indicator to consider when assessing the growth rate input in the DCF Model, the ultimate form of "cash flow" in the discounted cash flow model, is dividends. In that regard, it is perfectly appropriate and reasonable to consider dividend growth when conducting the DCF Model. Moreover, as discussed in my direct testimony, the short-term growth rate estimates published by analysts overstate the annual growth rate that can be achieved by the Company (or any utility company in general) over the long run. In other words, they are not sustainable. Interestingly, however, the results of the analyst growth variation of my DCF Model still produced a result of only 8.7%, which is slightly higher than my authorized ROE recommendation.

The result of the analyst growth variation of my DCF Model further confirms the reasonableness of my overall authorized ROE recommendation of 8.4% as reasonable. This is because the analyst growth variation likely overstates PPL's cost of equity. As

discussed in my direct testimony, I presented the analyst growth variation of the DCF Model in my testimony because it is often presented in regulatory proceedings and considered by regulators. However, this application of the DCF Model has numerous problems, including the use of unsustainably high growth rates.

Q. Please summarize Ms. Nelson's criticism of your sustainable growth DCF Model

A. Ms. Nelson states that "there is no reason to expect that an individual corporation competing for capital as a going concern will limit its future earnings or dividend growth rate to that of GDP. Limiting growth in the DCF model to long-term GDP is an unfounded constraint."[1] In addition, Ms. Nelson suggests that I contradict myself regarding the sustainability of utility growth rates.

Q. Do you agree with Ms. Nelson?

A. No. Limiting the perpetual growth rate input to level less than U.S. GDP growth is the only mathematically sound approach. To assume otherwise would suggest that the earnings of an individual company will eventually surpass U.S. GDP (albeit after many years), which is impossible. However, even if we disregard the concept of perpetuity (even the DCF Model does not), the "growth" Ms. Nelson is referring to for utilities is primarily driven by increasing rate base. PPL's own annual growth rates for customers and load have been less than 1% over the past 10 years. I observe similar, small growth rates for utilities throughout the country. Qualitatively speaking, U.S. utilities are effectively non-growth companies. They can achieve fairly consistent quantitative earnings growth by increasing rate base and successfully arguing for above-market authorized ROEs. In my

[1] Rebuttal testimony of Jennifer Nelson, p. 37, lines 11-14.

opinion, this does not represent fundamental growth. A competitive firm cannot simply pursue an aggressive capital spending program, increase its plant, and have that translate to sustained earnings growth.

Q. What is your response to Ms. Nelson's claim that you contradict yourself regarding the sustainability of utility growth rates?

A. On page 35 of her rebuttal testimony, Ms. Nelson says that I contradict myself regarding the sustainability of utility growth rates. I do not contradict myself at all. For high-growth firms (i.e., not utility companies), the use of a multi-stage DCF or more complex growth analysis might be warranted. However, for low-growth utility companies, using a sustainable, constant growth rate is reasonable.

C. CAPM Analysis

Q. Please summarize Ms. Nelson's criticisms of your CAPM analysis.

A. Ms. Nelson primarily disagrees with my equity risk premium ("ERP") estimate, which is a key input to the CAPM. [2]

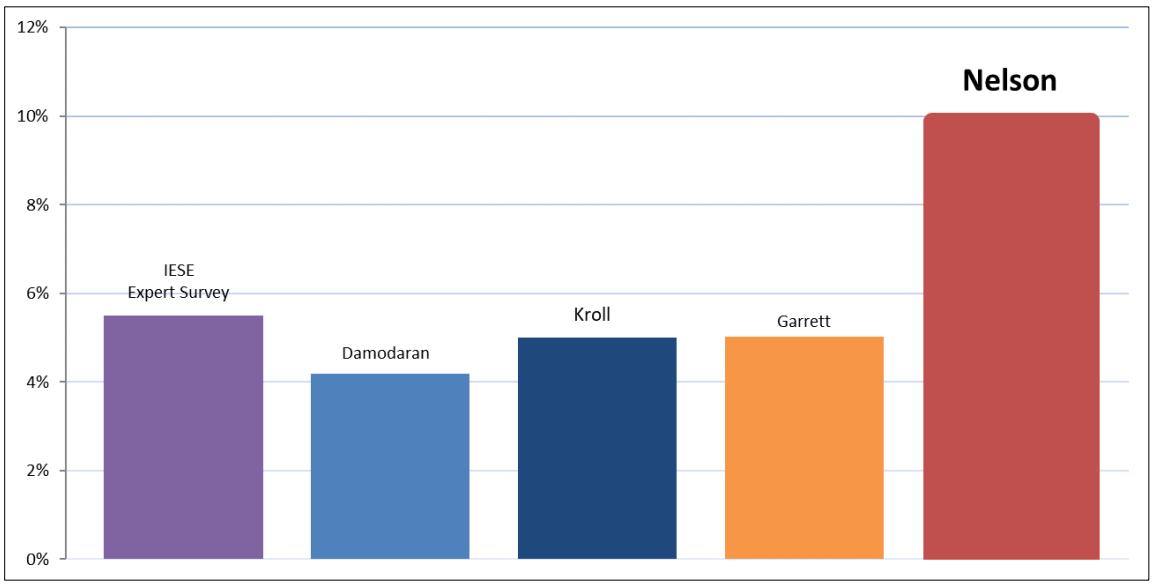
Q. Please briefly reiterate the sources you considered for the ERP estimate.

A. The ERP is an important figure for financial and market analysts in all industries, not just utility regulation. Thus, many analysts, managers, investors, and academics are constantly studying and are concerned with obtaining a reliable and accurate estimate of this important number, which can be used in a variety of financial analyses, including the CAPM. All else held constant, a higher ERP will result in a higher indicated cost of equity and apply upward pressure on the authorized ROE. I considered three reliable and objective sources

[2] See Rebuttal Testimony of Jennifer Nelson, pp. 49-52.

to include in my overall ERP estimate, including the result of the IESE Business School survey of experts, the estimate published by Kroll (formerly Duff & Phelps), and the estimate published by one of the world's leading experts on the issue, Dr. Aswath Damodaran. I also conducted and presented my own ERP estimate, the result of which is similar to those from the other sources. The figure below contrasts the ERP estimates from these sources with the ERP estimated by Ms. Nelson.[3]

Figure 1:
Equity Risk Premium Comparison



When compared with other independent sources for the ERP (as well as my estimate), which do not have a wide variance, Ms. Nelson's ERP estimate is clearly not within the range of reasonableness. Ms. Nelson offers various criticisms of these sources, and basically argues the Commission should accept her estimate over the opinions of hundreds

[3] *See also* Exhibit DJG-10.

of CEOs, CFOs, scholars, and an international corporate finance advising company. I would argue that investors are more likely to rely on these types of sources for the ERP than Ms. Nelson's personal ERP estimate. Effectively, Ms. Nelson is suggesting the Commission should adopt her ERP estimate over the opinions of thousands of unbiased experts, Kroll (a global financial advisory firm), and one of the world's leading experts on the ERP.

Q. Does Ms. Nelson agree that the beta and risk-free rate inputs of the CAPM are not material issues?

A. Yes. She acknowledges that these are areas of general agreement.[4]

Q. Does Ms. Nelson agree with your betas adjustment in the Hamada Model?

A. No. This is a separate issue than the standard CAPM application. For my Hamada Model adjustment, she argues that market value rather than book value should be used, and that PPL should actually receive an upward adjustment in the ROE for its relatively equity-rich capital structure, which is nonsensical. In ratemaking, book values of debt and equity are used to determine the rate of return and set rates. Book values of debt provide an apples-to-apples comparison of the level of financial risk of PPL compared with the proxy group. That analysis clearly shows PPL is less risky than the proxy group because it has less debt. Thus, a downward adjustment to the indicated cost of equity through the CAPM is warranted.

[4] Rebuttal Testimony of Jennifer Nelson, p. 43, lines 10-14.

Q. What does this mean regarding PPL's cost of equity estimate?

A. There are only three inputs to the CAPM: 1) risk-free rate; 2) beta, and 3) ERP. The formula is quite simple: Cost of equity = risk-free rate + beta x ERP. Thus, if the Commission is inclined to accept the ERP input of thousands of other non-biased experts over Ms. Nelson's individual ERP estimate, the CAPM result is 8.4%.

Q. Do you have any remarks on Ms. Nelson's updated cost of equity analysis?

A. Ms. Nelson conducted an updated analysis that produced an even higher ROE recommendation than her initial analysis. Her updated analysis suffers from the same upwardly biased and unreasonable assumptions. The Commission should reject her updated analysis for the same reasons it should reject her original analysis as well as her ROE recommendation based on that analysis.

D. Capital Structure

Q. Please summarize Ms. Nelson's criticisms of your capital structure recommendation.

A. Ms. Nelson claims my recommendation is not reasonable because it is based on the average capital structure of the proxy group rather than the capital structure of the subsidiaries of the proxy group.

Q. Do you agree with Ms. Nelson?

A. No. Ms. Nelson and I used the same proxy group in this case. We used this proxy group to obtain all the necessary inputs of our DCF and CAPM (stock prices, dividends, beta, etc.). For my capital structure analysis, I used the capital structures of this same proxy group. In other words, my approach is perfectly consistent. Ms. Nelson, however, uses the capital structures of the operating subsidiaries of the proxy group. In other words, her

approach is not consistent, and it amounts to cherry-picking a different set of companies which ultimately results in a higher indicated equity ratio and higher rate of return. It is a common scheme for U.S. utilities to set up parent-subsidiary structures and have higher amounts of equity at the subsidiary level. However, since the subsidiary's "equity" is funded by the parent, a significant portion of that "equity" capital is funded by debt from the parent company. Thus, it is common for utility companies to have higher levels of debt than the subsidiaries, so that shareholders can send low-cost debt down to the subsidiary level, call it "equity," and receive a high equity return on that capital. This makes Ms. Nelson's argument here especially disingenuous, because instead of being consistent by using the actual proxy group for a capital structure analysis, she is cherry-picking only this aspect of her analysis to look instead at the equity-rick capital structure of the subsidiaries who are employing the double leverage scheme in their various jurisdictions. It is a bad argument, and it adds insult to injury for customers to the extent the Commission gives it any consideration.

III. Depreciation

Q. Please summarize the issues raised in Mr. Spanos's rebuttal testimony you are addressing.

A. Mr. Spanos raises an issue regarding the Company's proposed net salvage costs. Mr. Spanos also criticizes my proposed service life adjustments.

E. Net Salvage

Q. Please summarize Ms. Spanos's testimony regarding the amortization of net salvage.

A. Mr. Spanos states that it is a standard practice in Pennsylvania to include a five-year amortization of net salvage as part of depreciation expense. Mr. Spanos also states that the amortization of net salvage was inadvertently left out of the depreciation expense that was included in the schedules for developing the Company's revenue requirement. Mr. Spanos notes the amortization of net salvage for the FPFTY should be an addition to annual depreciation expense of $34.6 million based on the net salvage amounts calculated and shown on PPL Electric Exhibit JJS-3, p. I-7.

Q. Did you review the net salvage calculations as part of your review of the Company's depreciation study?

A. Yes.

Q. Did you recommend any adjustments to the Company's proposed net salvage expense as presented in the depreciation study?

A. No. Based on my review of the Company's proposed net salvage costs, they appear to be calculated correctly according to the Commission's standard practice regarding this issue.

Q. Do you have any reason to believe the net salvage expense should not be included in the Company's revenue requirement?

A. No.

F. Service Lives

Q. Please summarize Ms. Spanos's testimony regarding the amortization of net salvage.

A. Mr. Spanos argues that my proposed service life adjustments are not reasonable. He also states that my approach to service life estimates "differs from the correct and proper approach to estimating service lives that is set forth in authoritative treatises on

depreciation."[5] Mr. Spanos argues that estimating service lives must include the exercise of the analyst's informed professional judgment.

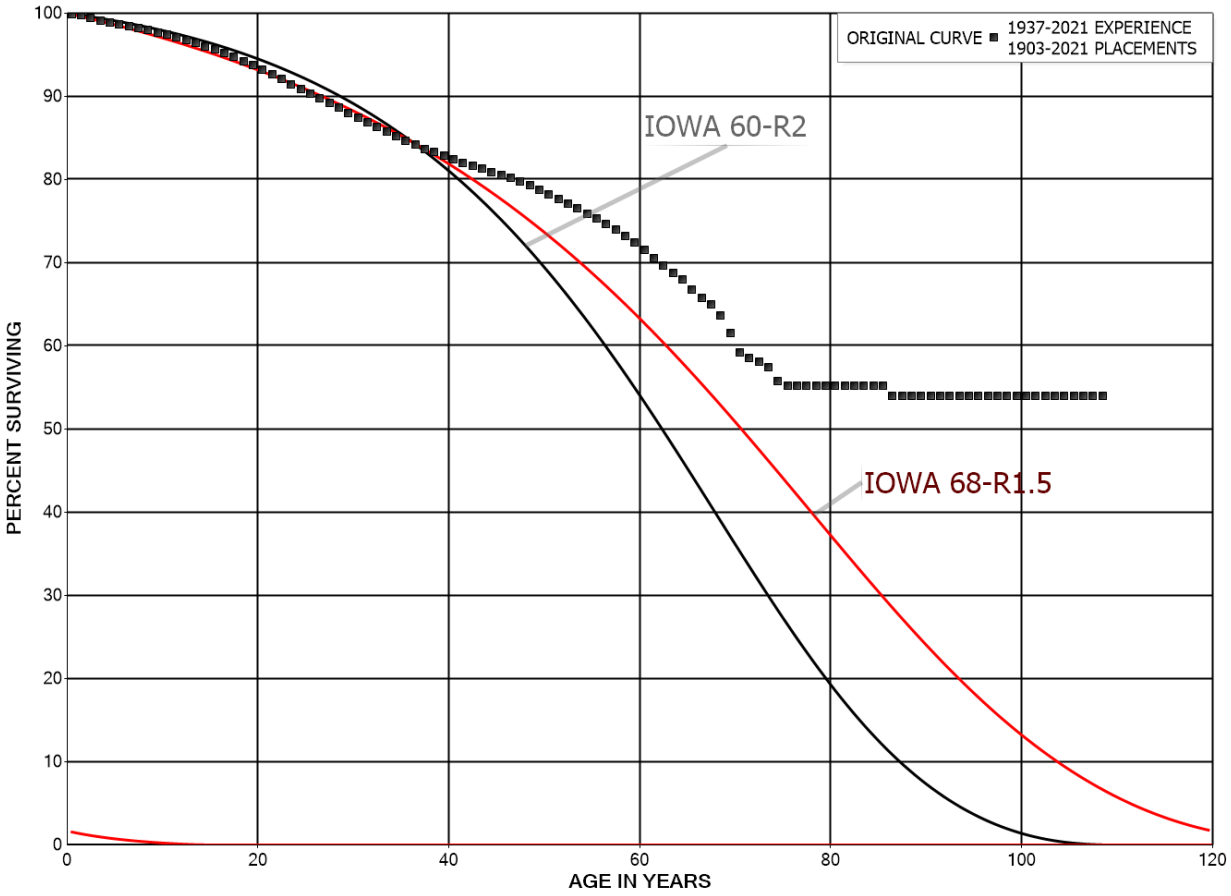
Q. What is your response to Mr. Spanos regarding these issues?

A. There are several problems with Mr. Spanos's characterization of my approach to estimating service lives in addition to the approach he espouses. First, I would generally agree with Mr. Spanos that service life estimation is not a purely mathematical exercise. The best evidence to support this is the fact that I did not select the mathematically best-fitting Iowa curve for each account. As shown in the graph below, when I deviate from the best mathematical Iowa curve fit, it is typically in favor of a *shorter* Iowa curve selection (which results in higher depreciation rates). This further highlights the reasonableness of my proposed service lives.

While I will not reiterate each account in my surrebuttal testimony, I would refer to the graphical presentation of Account 369 (Services) in Mr. Spanos's rebuttal testimony as an example of our contrasting approaches to service life estimates (a similar graph was presented in my direct testimony at Figure 20).

[5] Rebuttal Testimony of John Spanos, p. 8, lines 7-9.

Figure 2:
Account 369.00 – Services



As shown in this graph, the Iowa curve I selected for this account results in a closer fit to the Company's own historical retirement pattern for the assets in this account. Even Mr. Spanos does not dispute this fact, as it can be confirmed mathematically (and is obvious visually). Effectively, Mr. Spanos is suggesting that this evidence should be ignored in favor of his "judgment," which happens to result in a higher revenue requirement and cash flow for PPL. The problem with Mr. Spanos's overreliance on judgment is that "judgment" by itself does not amount to evidence, which is problematic in an evidentiary proceeding. The only real evidence provided by the Company to support its service life proposal for this account is the data which forms the original survivor curve (shown in black squares in

the above graph). This evidence strongly indicates that the average life for the assets included in Account 369 is notably longer than the 60-year life proposed by Mr. Spanos. In fact, the data indicate an even longer service life than the 68-year average life I proposed. The fact that Mr. Spanos may have physically observed a small sample of the Company's assets (though likely none in Account 369) and spoke with some members of the Company does not outweigh the substantial evidence presented in the observed survivor curve for this account. To accept Mr. Spanos's approach would run the risk of negating Iowa curve and statistical analysis altogether. In other words, if an original survivor curve strongly indicates an average life of 70 years, but the Company's witness can simply play the wild card of "judgment" and recommend a much shorter life (and higher depreciation expense), then there would be no point in doing all of the technical analysis in the first place.

In contrast to Mr. Spanos's approach, my approach places more weight on the actual evidence provided by the Company regarding its service life. Although actuarial depreciation analysis can be complex, one of its main advantages is that this complex technical analysis can be culminated in a visual representation of average life that anyone can understand at a high level, and that the Commission can ultimately use to make an informed decision. The fact is the empirical evidence presented in this case is much more supportive of my service life estimates than those of Mr. Spanos. The Commission should base its decision on the evidence, rather than subjective, unsupported, and potentially biased expressions of "judgment."

Q. Does this conclude your surrebuttal testimony?

A. Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, David J. Garrett, hereby state that the facts above set forth in my Surrebuttal Testimony, OCA St. 3SR, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: February 9, 2026

Signature: /s/ David J. Garrett
David J. Garrett

Address: 101 Park Avenue, Suite 1125
Oklahoma City, OK 73102

OCA STATEMENT 4

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket Nos. R-2025-3057164, et al.
PPL Electric Utilities Corporation	:	

DIRECT TESTIMONY
OF
CLARENCE L. JOHNSON

ON BEHALF OF
OFFICE OF CONSUMER ADVOCATE

December 22, 2025

DIRECT TESTIMONY OF CLARENCE JOHNSON

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Exhibit CJ-2 Version 1: OCA CCOSS

Exhibit CJ-3 Version 2: OCA CCOSS

Exhibit CJ-4 Basic Customer Charge Analysis

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Clarence L. Johnson. My business address is 3707 Robinson Ave, Austin, Texas 78722.

Q. ON WHOSE BEHALF ARE YOU PRESENTING TESTIMONY IN THIS PROCEEDING?

A. I am presenting testimony on behalf of the Pennsylvania Office of Consumer Advocate ("OCA").

Q. WHAT IS YOUR CURRENT EMPLOYMENT?

A. I am self-employed as a consultant providing technical analysis, advice, and testimony regarding energy and utility regulatory issues.

Q. DO YOU HAVE PREVIOUS EXPERIENCE AS AN EXPERT ON REGULATED UTILITY MATTERS?

A. Yes. I have 40 years of experience as a utility regulatory expert, including 25 years as director of regulatory analysis for the Texas Office of Public Utility Counsel ("OPC"). As a consultant, I have provided expert advice, assistance, and testimony on utility-related issues to a number of parties. My clients have included state consumer advocate offices, customer groups, and various coalitions of municipalities in Texas. Municipalities in Texas act as original jurisdiction regulators over electric utility rates within city boundaries. I have previously filed testimony in PECO, FirstEnergy, and Duquesne electric rate cases in Pennsylvania.

Q. HAVE YOU PROVIDED AN ATTACHMENT WHICH DETAILS YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?

A. Yes. Please see Attachment A.

Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I have a B.S. in Political Science and a M.A. in Urban Studies from the University of Houston. My graduate degree is in an interdisciplinary program offered by the University of Houston's College of Social Science, which incorporated substantial training in economics, including course work in the application of cost-benefit analysis to public policy. During my 25-year tenure at OPC, I gained experience in virtually all phases of economic review required for the ratemaking process. I was chairman of the Economics and Finance Committee of the National Association of State Utility Consumer Advocates ("NASUCA") and served as a presenter for NASUCA's workshops and panels on cost allocation and rate design, demand-side management incentives, market power and electric utility competition. Also, at various times, I have undergone training in specific subjects, such as electric wholesale market design, cogeneration engineering and Electric Reliability Council of Texas ("ERCOT") operations.

I have previously filed testimony in approximately 150 proceedings at the Public Utility Commission of Texas, Texas Railroad Commission, Pennsylvania Public Utility Commission, Maryland Public Service Commission and Connecticut Public Utility Regulatory Authority.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?

A. My testimony will address cost allocation and rate design issues pertaining to PPL's ("Company") base rate increase requested in this docket. For purposes of comparability, my analysis generally utilizes the revenue requirements and schedules filed by the Company. My use of PPL's filed costs and revenues should not be construed as agreement or acceptance of the Company's requested revenues. Other witnesses retained by OCA will address the Company's proposed revenue requirements.

Q. WHAT DOCUMENTS HAVE YOU REVIEWED IN PREPARING THIS TESTIMONY?

A. I reviewed relevant testimony and exhibits in PPL's rate case filing. I also propounded interrogatories to the Company and reviewed the responses and accompanying attachments.

II. SUMMARY

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.

A. My recommendations are as follows:

- My preferred position is to classify shared distribution delivery facilities as 100% demand related and meters and services as 100% customer related. This recognizes that demand is the principal causal factor for sizing the primary and secondary system. However, given PPL's history of using a minimum distribution system, in this case I propose a reduction in the customer classification through a revision of the minimum distribution system.
- A major flaw in the minimum distribution system is that selected minimum size components have material load carrying capability. As a result, the theoretical system double allocates demand costs. In order to correct this deficiency, I propose to limit

minimum size plant to its labor installation percentage. In addition, an alternative approach is to classify primary voltage plant as 100% demand related. As a result, I present two revised class cost of service studies (CCOSS).

- The class revenue distribution should recognize CCOSS results, but the ultimate revenue allocation should be constrained by rate mitigation. My recommendation is based on the same gradualism constraints as proposed by the Company: no class receives a revenue reduction and a 150% cap is placed on class revenue increases. As a practical matter, when mitigation is applied, the difference in revenue allocation between the two versions of the revised CCOSS is minimal. I applied the revenue allocation constraints to the CCOSS presented as Exhibit CJ-3.
- The Company proposes to apply a 10% - 21% increase to the residential customer charge, depending on whether riders are considered part of the current customer charge. The current $14.09 residential base customer charge is the highest electric residential customer charge in the state. This is an unreasonable increase which adversely affects low usage customers, reduces customers' control over their electric bill, and discourages customers from undertaking energy efficiency measures. My analysis indicates that a customer charge of $8.59 would recover costs which vary directly with the number of customers. My primary recommendation is to set the customer charge at $14.09, which is the base customer charge established in PPL's last general rate case. This level exceeds other electric customer charges in the state and substantially exceeds the $8.54 basic customer charge which excludes indirect costs. As an alternative, if some part of the current riders are attributed to the customer charge, my secondary recommendation is to set the customer charge at $15.58, which is the current customer charge with "per bill" riders included.

III. CLASS COST OF SERVICE STUDY

A. Overview

Q. WHAT IS A CLASS COST OF SERVICE STUDY (CCOSS)?

A. The CCOSS is a fully allocated cost study which distributes the Company's costs to customer classes. The intent of the study is to allocate costs based on cost causation, generally resulting in a portion of costs allocated on causal measures and the remainder of indirect costs following those costs. The CCOSS is at best a general benchmark for evaluating customer class cost responsibility. The CCOSS can provide guidance to the regulator, but considerations other than the CCOSS also are appropriate in determining the ultimate allocation of costs among customer classes. The CCOSS provides rates of return for each customer class at current and proposed class rates. Sometimes the class rates of return are divided by the total retail rate of return to arrive at a relative rate of return (RROR). The relative rate of return (or unitized return) at present rates may be used as a benchmark for guiding the direction of revenue changes at the class level. The CCOSS also provides class revenues based upon equalized rates of return (all classes' revenue produce the proposed overall retail rate of return). The class revenues at equalized rates of return can be used as a rough target for apportioning class revenue increases, but the results at equalized rates of return do not necessarily dictate the exact levels of class revenues. The class revenues may depart from equalized rates of return in order to recognize rate gradualism, relative risks associated with serving each class, or other non-cost considerations. However, the resulting revenues indicated by the CCOSS may provide useful information regarding the equitable distribution of a system revenue increase among customer classes.

Q. HOW IS THE COST CAUSATION CRITERION APPLIED IN THE CCOSS?

A. Some costs are incurred directly to serve only an individual customer or set of customers. For example, substations are sometimes dedicated to serving an individual customer and can be directly assigned.

However, the provision of electric utility service is predominated by common and joint costs, which either support the overall enterprise or produce shared benefits for all or most customers. These costs often are assigned based upon indirect, and often weak, measures of causation. For example, overhead costs, such as Board of Director fees, might be allocated based upon measures as diverse as revenues, labor costs, energy sales, plant or demand. No single objective economic basis supports the allocation of these costs; therefore, the allocation decisions are subjective or based on rate making conventions. Ideally, the analyst selects a method that best recognizes the manner in which customer classes' characteristics contributed to the incurrence of utility investments and expenses. The manner in which a utility plans and installs an investment often informs the analyst's evaluation of causal factors related to classification or allocation of the investment.

The three major steps of the embedded cost of service study are functionalization, classification, and allocation. Functionalization is the procedure for separating costs into functional segments, such as generation, transmission, and distribution. The next two accounting steps, classification and allocation, facilitate the recognition of causation. The classification procedure, which pools costs into general categories of causation (i.e., demand, customer, energy), is an intermediate step in determining the allocation factors that are used to divide costs among jurisdictions and customer classes. The allocation step

determines the appropriate percentage of a particular FERC account which is attributed to each customer class.

Q. CAN YOU PROVIDE MORE DETAIL REGARDING THE DEVELOPMENT OF THE ALLOCATION FACTORS FOR THE DISTRIBUTION COST OF SERVICE STUDIES?

A. Yes. The principal external allocation factors in the CCOSS are customer and demand. Customer allocators are based on class customer count as a percentage of total retail customer count. Sometimes weighting factors are applied to the customer count in order to reflect differences in cost per customer. For instance, customer allocators applied to service drops may be weighted to reflect the differences in the cost of average service drops for each customer class.

The predominant demand allocation factor for the distribution system is non-coincident peak demand (NCP). NCP is based on the maximum hour of demand for the class. Since classes incur peak demand in different time periods, the NCP method is said to reflect demand diversity on the system. Each class's demand allocator is the ratio of the class maximum kW demand relative to the sum of all classes' maximum demands. Energy allocation factors, based on kWh usage, are not used by PPL for distribution costs in the CCOSS.

Indirect costs in the CCOSS usually are allocated on the basis of internal allocation factors which "follow" the allocation of direct costs. An example is the labor allocator, which may be used to allocate administrative & general expenses; the labor allocator will be driven by the labor portion of accounts which are classified as customer, demand, or

both. A substantial portion of the customer and demand costs in the CCOSS will consist of indirect costs which are not inherently customer- or demand-related, but follow the customer/demand classification of other accounts. This explains in part why the results of a CCOSS frequently are sensitive to small changes in the customer/demand classification for certain accounts.

Q. PLEASE DESCRIBE YOUR REVIEW OF THE CCOSS PRESENTED BY THE COMPANY.

A. I evaluated the studies for consistency and accuracy in the allocation of costs among classes. Based on my review, the allocation or classification of several CCOSS elements, principally the secondary distribution system, were identified as insufficiently justified or warranting improvement. My testimony proposes modifications to the treatment of those costs in the CCOSS. These changes affect my recommendations with respect to class revenue distribution. My recommendations focus on a limited number of CCOSS issues; omission of other issues should not be construed as agreement with all other aspects of the Company's cost studies. The OCA does not agree with the proposed revenue requirements in the CCOSS, therefore, the revised versions of the CCOSS should be used only to examine class cost relationships rather than absolute revenue levels.

Q. DID YOU MODIFY THE COMPANY'S CCOSS TO REFLECT YOUR PROPOSED REVISIONS?

A. Yes. PPL provided OCA with a live version[1] of the CCOSS in Excel format after execution of a protective order. The Company considers the live version of the Excel model to be

[1] I&E-RE-I-14-D CONFIDENTIAL Attachment 2_SUPPLEMENTAL

"confidential." As I will discuss, I attempted to modify the Company's CCOSS in order to evaluate customer class relationships.

B. Distribution Plant Classification

Q. WHAT PORTION OF THE DISTRIBUTION PLANT ALLOCATION WILL YOU ADDRESS?

A. This section of my testimony will discuss potential changes to PPL's classification of poles, overhead conductors, transformers and underground conductors/conduit.

Q. HOW DOES PPL CLASSIFY LOCAL DISTRIBUTION INFRASTRUCTURE?

A. PPL splits the poles, towers, transformers, and overhead and underground facilities between the demand and customer allocation factors. The impact of a customer allocation is particularly detrimental for residential customers. The customer allocation factor for the two residential classes is 86% compared to the demand allocation factor of 64%. The classification of a significant portion of distribution delivery facilities on a customer basis is adverse to any class which contains relatively small demand per customer, due to the difference between demand and customer allocation factors. In particular, the residential and small general service classes pay proportionately more of the system's costs if basic infrastructure is assigned partially on a customer basis. This practice is not universal in the field of electric utility regulation, and many state jurisdictions assign joint facilities only on a demand basis and utilize customer classification only for facilities dedicated to the

customer premises. The Company's proposed classification is shown below.

Facility	Demand	Customer
Primary Poles	39.03%	60.97%
Secondary Poles	20.04%	79.96%
Primary Overhead	54.88%	45.12%
Secondary Overhead	78.89%	21.11%
Primary Underground	67.80%	32.20%
Secondary Underground	72.14%	27.86%
Line Transformers	62.86%	37.14%
Secondary Services	0.00%	100.00%

Q. WHAT IS THE PRIMARY COST CAUSATION DETRMINANT OF LOCAL DISTRIBUTION FACILITIES?

A. NCP demand is the principal cost causal driver of the delivery system. The sizing of distribution lines is based on projected local maximum demand which will be carried by the delivery system. PPL states that it collects reported or experienced demand data which determines "the appropriate size of the required service wire" for new secondary installations.[2] As stated in PPL Response to OCA Interrogatory IX-18b, replacements and upgrades of the primary delivery system are driven by increases in loads:

> PPL uses net loading values measures at distinct points on the system. The peak values are forecast over five years, and projects are developed to address conditions that exceed the planning rating for those facilities. Both primary and secondary system upgrades are designed such that future upgrades are not necessary in the next five year planning horizon unless additional loads are requested.

Peak demand is of paramount importance because the capacity to meet expected demand is significant to the utility's core task of maintaining reliable service. A failure to monitor and make corrections and upgrades when demand exceeds the rating of delivery

[2] PPL Response to OCA IX 18(b).

facilities can lead to outages and burned out or melted wires and devices. To the extent that the numbers of customers enter into cost incurrence, this is primarily due to the indirect relationship between adding new customers and demand. The actual driver is demand.

Q. WHAT BASIC APPROACH TO DISTRIBUTION CLASSIFICATION IS PREFERABLE?

A. The two alternative approaches are (1) the basic customer method, which assigns all jointly used delivery facilities as 100% demand and services and meters as 100% customer or (2) developing customer/demand splits using minimum system studies. In my opinion, the best approach is to limit the customer classification to service drops and meters, since these facilities are located on or close to the customer's premises. The remaining distribution plant should be classified as demand-related. There is little dispute that jointly-used distribution plant must be sized to accommodate maximum demand, and local demand is the most straightforward and readily measured method of allocating the plant. As provided above, PPL also uses demand to determine how to size secondary distribution plant. This approach is consistent with the following description of regulatory practice in a recently updated electric utility cost allocation manual:

> The most common method [for apportioning distribution facilities between demand and customer] used is the "basic customer method" which classifies all wires, transformers, and poles as demand-related, and meters, meter reading, and billing as customer-related. This general approach is used by more than 30 states."[3]

[3] "Lazar, J., Chernick, P., Marcus, W., and LeBel, M. (Ed.). (2020, January). Electric Cost Allocation for a New Era: A Manual. Montpelier, VT: Regulatory Assistance Project. At 145.

The manual continues, pointing out that many jurisdictions have accepted or mandated the basic customer classification, including Arkansas, California, Colorado, Illinois, Iowa, Massachusetts, Texas, and Washington.[4] The states' regulatory preference for the "basic customer method" is logical. Meters and service lines are located on or near the customer's premises. The remaining distribution facilities radiate outward from the customer's location and are part of an integrated electrical system which is designed and sized to support aggregations of load which may be nearly equivalent to the demand of the total system as the lines approach major substations. By classifying all of the facilities except those located on the customer's premises as demand-related, the regulatory authorities avoid the complications associated with relying upon minimum system studies.[5]

Q. IS YOUR RECOMMENDATION IN THIS CASE BASED ON 100% DEMAND CLASSIFICATION?

A. No. The Company has been utilizing a customer/demand split for the jointly used delivery facilities for approximately 20 years. Applying 100% demand classification would involve rather large changes in the share of costs allocated to non-residential classes. Therefore, as a second-best approach, my recommendation is to reduce the magnitude of customer classification. This provides a more gradual recommendation for reducing the customer ratio which addresses known weaknesses in applying minimum system studies. Moreover, when rate mitigation is applied to the class revenue allocation, the practical difference between the effect of decreasing the customer percentage vs. 100% demand classification is likely minimal in terms of actual class revenue allocation. However, the Commission

[4] Ibid.

[5] The Manual concludes: "The basic customer method for classification is by far the most equitable solution for the vast majority of utilities." Ibid.

should consider the benefits of the basic customer method of classification and direct the Company to move in the direction of that approach in future rate cases.

C. Minimum System Method

Q. HOW DOES PPL DEVELOP THE CUSTOMER AND DEMAND RATIOS FOR THE COMPONENTS OF THE DISTRIBUTION DELIVERY SYSTEM?

A. The Company conducts a minimum system study. The smallest component (wire or pole size and transformer size) is used to develop the percentage of the average component cost which is customer-related. The fictitious distribution system is comprised of components which are not intended to carry load.[6] Most such studies either identify minimum size plant components or perform a statistical regression analysis to determine the hypothetical cost of a system which has zero load carrying capability[7] The nature of a minimum system study—developing a theoretical cost structure for a distribution system which is uninfluenced by demand—can produce a wide range of results, depending on the assumptions made by the analyst.

Q. IS THE MINIMUM SYSTEM CONCEPT FLAWED FROM THE PERSPECTIVE OF COST CAUSATION?

A. Yes. The rationale for the method is that the number of customers is a proxy for the length of lines. But this rationale ignores the fact that customer density is not uniform across the service area. Even if non-demand related costs can be identified, the causation for those

[6] Carried to its logical conclusion, one could speculate whether this theoretical system would require insulated wires or be required to comply with code and safety regulation.

[7] In response to OCA IX-5, PPL states that the Company has not attempted to perform a zero intercept study.

costs is unlikely to be purely customer-related. Dr. James Bonbright's critique of the minimum distribution system concept is frequently cited by cost analysts:

> [T]he annual costs of this phantom, minimum sized distribution system are treated as customer costs and are deducted from the annual costs of the existing system, only the balance being included among those demand-related costs…. Their inclusion among the customer costs is defended on the ground that, since they vary directly with area of the distribution system (or else with the lengths of the distribution lines, depending on the type of distribution system), they therefore vary indirectly with the number of customers.
>
> What this last-named cost imputation overlooks, of course is the very weak correlation between the area (or the mileage) of a distribution system and the number of customers served by this system. For it makes no allowance for the density factor (customers per linear mile or per square mile). Indeed, if the company's entire service area stays fixed, an increase in number of customers does not necessarily betoken any increase whatever in the costs of a minimum-sized distribution system.[8]

The implication of Dr. Bonbright's conclusion is that this "residual" cost of the distribution system is not closely related to either demand or customer factors, but instead varies on the basis of less easily discerned geographic variables such as customer density or topography.[9] These factors are consistent with Dr. Bonbright's conclusion that the portion of distribution investment identified as "customer-related" should instead be regarded as inherently un-allocable.[10]

The PPL service area is composed of rural, suburban, and urban areas with varying customer density. PPL defines rural areas as 1 – 50 customers per mile, suburban as 50 –

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[8] *Principals of Public Utility Rates*, Columbia University Press, James Bonbright (1961) at 347-348.

[9] In addition to spatial density, other factors that are not related to customer count, such as economies of scale, efficiencies of stocking standard components, and life cycle cost optimization, may be intervening variables.

[10] Bonbright at 347-348.

149 customers per mile, and urban areas as 150 customers per mile.[11] Obviously the length of wire and number of poles per customer will vary significantly between each of these areas. PPL also has several low tension networks in major cities and these networks serve 4,365 customers per mile in small densely populated urban areas.[12] As a result of the varying customer densities, the number of customers is a poor proxy for the costs of delivery facilities. Moreover, PPL designs its underground facilities with spare conduit and circuits so that new customers can be added at minimal or no incremental cost.[13] This is consistent with Dr Bonbright's conclusion that customers frequently can be added to a fixed service area without any increase in the minimum distribution system.

Q. DO LINE TRANSFORMERS PROVIDE AN EXAMPLE OF THE DISTORTION CAUSED BY DENSITY ON THE MINIMUM SYSTEM COST?

A. Yes. The number of customers served by each transformer varies based on the types of customers and the area's customer density. The number of transformers per customer can vary significantly between classes and within a class. In a typical residential sub-division, 4 – 6 customers may be served by a single transformer. In more dense residential areas, one transformer may serve 10 or more residential customers. In rural residential areas, one transformer may serve 1 – 2 customers. A larger commercial and industrial customer may be served by a single dedicated transformer because of the size of the load and the distance between properties. For underground networks, multiple transformers may serve a single large building or a single large transformer may serve hundreds of smaller customers over many blocks. The Companies' allocation of a portion of transformer cost on the basis of

[11] Response to OCA IX-36.
[12] Ibidem.
[13] Response to OCA IX 40.

unweighted customer count is inaccurate because it assumes that all customer classes are served by the same number of transformers per customer. To the extent that the residential class is associated with more customers per transformer, the customer allocation will overstate the amount of minimum transformer cost attributed to the residential class. Similarly, customer density raises analogous customer allocation issues with respect to feet of conductor per customer and number of poles per customer.

1. PPL's Minimum System Overstates Minimum Costs

Q. WHY DO YOU PROPOSE TO REDUCE THE MINIMUM SYSTEM CUSTOMER PERCENTAGE?

A. Yes. I will address weaknesses in the Company's minimum system which justify an adjustment to the customer percentages. First, the Company has not utilized true minimum size components, thereby oversizing the load carrying capability of the minimum system. In my view, this undermines the theory behind a minimum distribution system construct. Second, the load carrying capability of the minimum size components creates inequitable double counting of demand related costs.

Q. DOES THE COMPANY'S METHODOLOGY OVERSTATE THE CUSTOMER RATIO FOR CONDUCTORS BECAUSE DEMAND-RELATED DEVICES ARE INCLUDED?

A. Yes. The Companies' minimum grid study develops customer percentages for FERC Accounts 365 (conductors) based on the relative price per 100 foot of overhead conductors. These percentages are applied to all of the costs in the FERC account. However, devices

which are clearly demand-related[14] are also recorded in these accounts. As a result, these demand-related devices are incorrectly classified as partially customer-related. $34 million capacitors are recorded in FERC Account 365 (2.1% of the account)[15]; these devices are used to maintain the proper power factor, reduce line losses, and increase the load carrying capacity of conductors. These devices enhance the reliability of the system and, therefore, are demand-related. Application of the minimum conductor percentages to the costs of these devices within those accounts will overstate customer costs. As a result, the primary conductor percentage is overstated by 2.1%.

Q. IS THE COMPANY'S STUDY BASED UPON ACTUAL MINIMUM SIZE COMPONENTS?

A. No. The Company's study relies upon facility component sizes which are larger than the minimum size installed on the system. To some extent, this reflects the subjectivity of the minimum size methodology. In preparing a minimum distribution system study, utilities choose minimum size components based upon a wide range of criteria such as: (a) currently in use on the system; (b) currently purchased by the utility; (c) currently used within the electric utility industry; (d) available from electrical component suppliers; (e) currently required by safety codes; or (f) representing the current standard component of the utility. The criteria chosen will determine the size of minimum facilities, which in turn can produce significant swings in the percentages attributable to the customer classification. The fact that the size is larger than the "smallest" size is inconsistent with the underlying rationale for the minimum system concept. If the components are supposed to reflect purely the cost

[14] Arguably a portion of these devices could be classified as energy-related, given the reduction in energy losses which are associated with capacitors. However, the important point is that the devices are not customer-related.

[15] PPL Response to IX-20.

of access for a customer with little or no demand, the larger components will include more than minimal load carrying capacity.

Some examples based on components used in the Company's study:

- The smallest conductor installed on the Companies' systems is 50% of the load carrying capability (measured in amps) and 30% of the cost/per foot, compared to the overhead minimum conductor used in the Companies' minimum grid study.[16]
- The Companies' Minimum Size Study uses a 10 kVA transformer as the minimum size transformer. The Company's system includes smaller transformer sizes of 1, 3, 5, and 7.5 kVA.[17] Other utilities have used minimum sizes of 3 – 5 kVA transformers in minimum system studies.
- The Company's Minimum System Study selects 35 foot poles as the minimum size for secondary poles and 40 feet for primary poles.[18] Although poles have no direct electrical load carrying ability, the size of poles is influenced by the size, weight and voltage of the conductors (which is related to demand capacity). The smallest pole on the system is 11 feet and approximately 9,000 poles of 25 feet or smaller are installed on the system.[19] A more reasonable 25 foot minimum size pole requires a cost 70% less than the 35 foot pole, which indicates that the minimum size cost for Account 364 could have been reduced significantly.[20]

This Company's minimum size selections result in higher customer classification percentages. In addition, this practice results in more demand-related costs embedded in the minimum size component, thereby increasing the magnitude of double counting demand costs.

[16] Attachment to OCA IX 15b.

[17] PPL Transformer Study OCA IX 15a.

[18] OCA 1-1, Attachment 164.

[19] OCA IX 13 Attachment 1 and OCA XXVI-8.

[20] Ibidem.

Q. DOES THE COMPANY'S INCLUSION OF PRIMARY FACILITIES WITHIN THE SCOPE OF THE MINIMUM SYSTEM POTENTIALLY OVERSTATE THE TOTAL MIMIMUM SYSTEM COST?

A. Yes. Some other electric utilities, such as PECO, treat primary wires and poles as 100% demand. Primary distribution facilities are upstream of secondary facilities and tend to serve aggregated loads of customers taking power at different voltages. The principal objective of primary facilities is to transmit power from distribution substations to localized transformers. Mr. Rimal states that the hypothetical minimum system is a system sized to "simply connect customers" and the customer classification is the cost to simply "attach a customer to the system."[21] The objective of the primary system is not to connect or attach secondary customers to the system. However, secondary customers are allocated primary facilities partially on a customer basis. If a minimum system analysis is utilized for distribution wires and poles, in my view it would not be unreasonable to exclude primary facilities from the scope of the minimum system.

2. Double-Counting Class Demands

Q. DOES PPL'S MINIMUM SYSTEM DOUBLE COUNT DEMAND?

A. Yes. Given the manner used by the Company to select minimum size components with substantial load-carrying capacity, PPL's overall minimum system can serve substantial electric demand. The inevitable impact is to overcharge low use customers (such as residential) who pay twice for the distribution facilities demand capability. A double-counting issue arises because customer class demands are reflected in the allocation of both

[21] PPL Statement No. 7, pages 15 and 17.

customer and demand-related investment. First, demands that can be served by the minimum size facilities are allocated to classes on a customer basis; second, all class demands, including the demand associated with minimum facilities, are used to allocate the demand portion of distribution facilities. Therefore, low use customers pay twice for the demand capability built into the minimum size component—once through the demand allocation and again through the customer allocation.

The NARUC Electric Utility Cost Allocation Manual acknowledges this issue and indicates that adjustments may be required for the demand allocation factors:[22]

> Cost analysts disagree on how much of the demand costs should be allocated to customers when the minimum-size distribution method is used to classify distribution plant. *When using this distribution method, the analyst must be aware that the minimum-size distribution equipment has a certain load-carrying capability, which can be viewed as a demand-related cost.*
>
> When allocating distribution costs determined by the minimum-size method, some cost analysts will argue that some customer classes can receive a disproportionate share of demand costs. Their rationale is that customers are allocated a share of distribution costs classified as demand related. Then those customers receive a second layer of demand costs that have been mislabeled customer costs because the minimum-size method was used to classify those costs.

The zero intercept methodology, which uses regression analysis to estimate the cost of facilities sized for zero demand, was developed in part to address this problem. PPL does not utilize a zero intercept method nor does it propose an adjustment to correct double charging demand costs.

[22] *NARUC Electric Utility Cost Allocation Manua (CAM)l* at 95 (emphasis added).

Q. IS THE DOUBLE-COUNTING ISSUE A SERIOUS DEFECT IN THE MINIMUM SYSTEM STUDY?

A. Yes. The demand carrying capability associated with minimum size components could, in theory, be deducted from the class demand allocation factors. A frequently cited article regarding the double-counting issue describes such an adjustment but concludes that a 100% demand classification is the more straightforward solution:[23]

> One way to solve the double allocation problem would be to determine, for each piece of minimum equipment, the demand level it would be capable of serving, and then adjusting the demand allocation factors used to allocate the costs of all equipment of that type in order to assure that minimum use customers and the residential class were not charged twice. In many cases this would mean calculating several allocation factors for each FERC distribution account, since more than one type of equipment is used in the account.
>
> * * *
>
> The direct way to assure that problems of overcollection are not built into the methodology used to determine class costs of service is to classify all distribution costs as demand costs. If this methodology is used in embedded cost studies, the studies produce more equitable estimates of the cost of serving low-use residential customers. (emphasis added)

The article noted that this double allocation "leads inescapably to the conclusion that minimum use residential customers will be overcharged by such cost allocation practices."[24]

[23] "The Customer Charge and Problems of Double Allocation of Costs," George Sterzinger, Public Utilities Fortnightly, page 31 (July 2, 1981).

[24] Ibidem.

Q. IS IT POSSIBLE TO CORRECT THE DOUBLE-COUNTING OF DEMANDS BY THE COMPANY MINIMUM SYSTEM?

A. Yes. A reasonable approach is to limit the cost of minimum size components to the labor installation cost. The labor portion of the facility cost is considered relatively fixed, and removing the material component eliminates the portion most relevant to demand carrying capability. The premise of this method is that the minimum plant's load carrying capability is principally confined to the material cost, since labor costs would be incurred regardless of the load size. The labor percentage can be applied as an adjustment to the minimum system customer ratios in order to reduce any capacity costs. The Company states that the following labor installation percentages are associated with the minimum components:[25]

Labor Percent For Minimum Components

POLES	71 %
OH CONDUCTORS	66 %
UG CONDUCTORS	45 %
TRANSFORMERS	56 %

Exhibit CJ-1 provides customer classification percentages adjusted to reflect only the labor component for minimum size plant. Limiting the minimum cost component only to labor installation was a method developed by utilities to estimate zero capacity cost without the complexity of a zero-intercept model.[26] The Pennsylvania Commission has previously adopted a minimum distribution system based only on the labor costs associated with minimum size components.[27]

[25] Response to OCA IX 12.

[26] RAP Electric Utility Cost Allocation Manual at 148.

[27] Duquesne Light Co., Docket No. R-8435583, 59 Pa PUC 57 (1985) at 74-75.

3. Company's Minimum Distribution System is Incomplete

Q. WHY DO YOU CONTEND THAT THE PPL MINIMUM SYSTEM STUDY IS INCOMPLETE?

A. The Company classifies 100% of services (Account 369) as customer-related. I agree with the classification *if* the minimum system study is *not* applied to distribution facilities. However, if a minimum system study is used, the method should be applied in a symmetric fashion to service conductors, which are ordinarily classified as customer-related. The minimum system concept attempts to divide facilities into percentages of cost that are demand and customer-related. Just like overhead conductors, different sizes of service lines have varying load carrying capability, and a complete application of the minimum system approach would recognize that part of the services cost is demand-related. The incorporation of a demand classification for services would reduce the overall customer classification amount within the Companies' cost of service study. The minimum size method, according to the NARUC Cost Allocation Manual (CAM), "involves determining the minimum size pole, conductor, cable, transformer *and service* that is currently installed by the utility."[28]

Q. HAVE YOU ADJUSTED THE CCOSS TO INCLUDE A CUSTOMER / DEMAND SPLIT FOR SERVICES?

A. No. The Company has not presented a study to identify the minimum size service lines. Therefore, I am reluctant to recommend a customer percentage in the absence of a

[28] NARUC Electric Utility Cost Allocation Manual (1992) at 90 and 92. (Emphasis added).

minimum system analysis.[29] But I recommend that PPL present a minimum system classification for service lines in its next rate case.

D. CCOSS Adjustment Recommendation

Q. WHAT IS YOUR RECOMMENDATION FOR CHANGING THE CUSTOMER CLASSIFICATION OF DISTRIBUTION DELIVERY FACILITES?

A. Adjusting the minimum system to reflect only labor installation costs for the minimum size components is a reasonable means of ensuring that capacity costs are not included in the minimum plant. This approach achieves the objective of zero capacity plant costs without some of the complexities and flaws of a zero-intercept study.[30] This adjustment addresses some of the problematic issues with the Company's minimum system study, such as oversizing of minimum component and double counting the demand allocation. The impact on the CCOSS results can be evaluated based on the classes' Relative Rate of Return (RROR) at Current Rates. A RROR above 1.0 indicates that the class is subsidizing other classes, and a RROR below 1.0 indicates that the class is being subsidized. The results for both the Residential class and the Small Commercial class (GS-1) move to a position substantially above one. Both the Large Commercial class (GS-2) and Large Power (LP-4) class produced significantly less favorable cost results. My adjustment to the minimum system study reveals that the CCOSS results are quite sensitive to the customer ratio applied to the distribution delivery plant. The RROR results below are

[29] Given that the Company quantifies a 66% labor ratio for services, a 34% demand ratio would be a preliminary estimate.

[30] Zero intercept studies can involve complex statistical controversies. The issues can involved inadequate sample sizes, appropriate statistical tests, the appropriate model (linear, log linear, curvilinear, etc.) and anomalous results such as extrapolation to a negative value at zero size.

useful in evaluating the direction of class revenue allocation. The CCOSS results are shown on Exhibit CJ-2.

Current Rates		
	Per Company	As Adjusted
Class	RROR	RROR
RS	0.98	1.14
RTS	0.51	0.32
GS-1	0.91	1.08
GS-3	1.20	0.74
LP-4	0.80	0.28
LP-5	5.42	5.96
GH-2	1.02	0.84
SL/AL	1.33	1.41

Q. HAVE YOU PREPARED A SUMMARY OF AN OCA CCOSS WHICH IS BASED ON AN ADDITIONAL ADJUSTMENT TO THE MINIMUM SYSTEM?

A. Yes. Exhibit CJ-3 provides a summary of the OCA CCOSS results which includes both the labor installation cost adjustment, above, and 100% demand classification for Primary. As stated previously, classifying Primary voltage as 100% demand is reasonable. PPL asserts that the customer classification represents only the "access" cost. But Primary lines connect the substation and transformer and do not provide a direct access function for

secondary customers. As expected, the Residential and GS-1 RROR is even higher under this classification approach. However, after mitigation, the practical effect of both CCOSS methods is similar. The RROR comparison at current rates for the version that includes 100% demand for Primary is shown below.

Current Rates		
	Per Company	As Adjusted
Class	RROR	RROR
RS	0.98	1.34
RTS	0.51	0.19
GS-1	0.91	1.33
GS-3	1.20	0.38
LP-4	0.80	-0.17
LP-5	5.42	5.96
GH-2	1.02	0.68
SL/AL	1.33	1.39

Q. HAVE YOU PREPARED A SUMMARY OF THE OCA CCOSS WHICH IS BASED ON THESE ADJUSTMENTS TO THE MINIMUM SYSTEM?

A. Yes. Exhibits CJ-2 and CJ-3 provide a summary of the OCA CCOSS results.

IV. CLASS REVENUE DISTRIBUTION

Q. IS THE CLASS COST OF SERVICE STUDY AN ABSOLUTE DETERMINANT OF THE DISTRIBUTION OF THE SYSTEM REVENUE INCREASE AMONG CLASSES?

A. No. The cost of service study results should be tempered by gradualism considerations. Gradualism constraints are a means of mitigating the CCOSS results in order to avoid rate shock and produce a balanced allocation of the system revenue increase. Moreover, because the CCOSS may be quite sensitive to changes in allocation or classification choices, "cost-based rates" are best viewed as representing a reasonable band around the CCOS results, rather than exact price points.

Q. HAS THE COMPANY PROPOSED MITIGATION OF THE RESULTS FROM ITS CCOSS?

A. Yes. Mr. Rimal proposes the following constraints on the CCOSS indicated class revenue increases: (a) No class receives a percentage increase more than 150% of the system percentage increase; and (b) No class receives a revenue reduction. [31] He opines that this will provide for class movement toward cost of service while also ensuring that the impact on any single class is moderate and gradual. The Company's ACCOS model produces mitigated revenue allocations based on these constraints.

[31] PPL Statement No. 7 at 21.

Q. DO YOU AGREE WITH MR. RIMAL'S MITIGATION CONSTRAINTS?

A. While a number of different mitigation methods are within the range of reasonableness, in my view the two constraints (150% cap and no revenue decrease) proposed by Mr. Rimal are reasonable and consistent with the most commonly used gradualism benchmarks. In this case, I will accept the Company's mitigation constraints and apply them to the OCA CCOS study shown in Exhibit CJ-3. When these mitigation constraints are applied, the class revenue allocations associated with the two OCA studies are similar with differences measured in tenths of a percentage point.

Q. COMPARE THE DIFFERENCES IN CCOSS CLASS REVENUE INCREASES IF NO MITIGATION IS ADPOTED.

A. Below, I compare the indicated increase according to the PPL study with the indicated increase for the two OCA CCOS studies (Exhibits CJ-2 and CJ-3). The modified minimum system study is labeled OCA 1; and OCA 2 has the same adjustment but also utilizes 100% demand for primary plant. Without mitigation the OCA CCOSS would produce an indicated Residential class increase which is $47 - $99 million less than PPL's CCOSS increase. These differences confirm that the customer classification issue is very important to any claim about cost-based rates.

Increase @ Cost			
	PPL Increase	OCA 1 incr.	OCA 2 incr.
RS	274,418,397	$226,643,511	$174,863,487
RTS	5,759,020	6,677,543	7,544,812
GS-1	31,728,753	25,509,070	18,844,635
GS-3	45,311,405	79,886,145	113,918,748
LP-4	25,817,036	44,005,532	67,252,381
LP-5	(615,994)	(615,994)	(615,994)
GH-2	516,134	629,974	737,307
SL/AL	6,385,352	6,584,322	6,774,729

Q. WHAT IS OCA'S REVENUE ALLOCATION RECOMMENDATION AFTER MITIGATION IS APPLIED?

A. The table below provides OCA's mitigated class revenue increase in the same table format at Mr. Rimal's testimony at page 22.

Rate Class	Rate Code	Revenue at Current Rates	Revenue Requirement based on ACOSS	Mitigated Revenue Requirement	ACOSS Increase (%)	Mitigated Increase (%)
Residential	RS	$722,478,068	$897,341,554	$972,585,022	24.2%	34.6%
Res.Thermal	RTS	$7,975,047	$15,519,859	$12,595,723	94.6%	57.9%
SGS-Sec	GS-1	$78,788,843	$97,633,478	$105,908,148	23.9%	34.4%
LGS - Sec.	GS-3	$129,227,939	$243,146,687	$204,302,663	88.2%	58.1%
LGS-LP4	LP-4	$38,995,732	$106,248,113	$61,589,535	172.5%	57.9%
LGS-LP5	LP-5	$1,980,696	$1,364,702	$1,980,696	-31.1%	0.0%
GS Heating	GH-2	$1,307,020	$2,044,327	$2,051,089	56.4%	56.9%
Lighting	SL/AL	$24,465,816	$31,240,545	$33,526,390	27.7%	37.0%
Total System		**$1,005,219,161**	**$1,394,539,265**	**$1,394,539,265**	**38.7%**	**38.7%**

Q. PLEASE COMPARE THE PPL MITIGATED CLASS INCREASES WITH THE OCA PROPOSAL.

A. The table below compares the PPL mitigated proposed increase (based on the supplemental ACCOS) with the OCA mitigated increase:

Mitigated			
	PPL Increase	**OCA Increase**	**Difference**
RS	277,550,521	250,106,954	(27,443,567)
RTS	4,534,966	4,620,676	85,710
GS-1	32,031,470	27,119,305	(4,912,165)
GS-3	45,952,974	75,074,725	29,121,751
LP-4	22,174,706	22,593,802	419,096
LP-5	-	-	-
GH-2	521,376	744,069	222,692
SL/AL	6,554,090	9,060,573	2,506,484

Q. DO YOU EXPECT THE OVERALL PROPOSED DISTRIBUTION REVENUE INCREASE TO BE LESS THAN THE COMPANY'S FILED REQUEST?

A. Yes. The OCA presents revenue requirement testimony which proposes downward adjustments to the system revenue requirement. I recommend that the class results should be proportionately scaled back by the adopted revenue requirement adjustments.

V. RATE DESIGN

A. Rate Class RS

Q. WHAT IS PPL'S PROPOSED RESIDENTIAL CUSTOMER CHARGE?

A. PPL proposes to increase the residential customer charge to $17.00. The current customer charge is $14.09. But the Company's testimony includes riders in order to characterize the current customer charge as $15.58.[32] The Company proposes to increase the residential customer charge by $1.42 - $2.91, depending on whether the current charge includes riders. The percentage increase is 9.7% - 20.6%, depending on whether the current charge is perceived as including riders.

Q. DO YOU HAVE AN OPINION AS TO WHICH PERCENTAGE INCREASE (10% OR 21%) IS MORE APPROPRIATE?

A. That depends on the context of the comparison. While the Company's claimed current customer charge of $15.58 has some validity, in my view, $14.09 is more appropriately labeled as the current customer charge. The $14.09 customer charge was determined to be the appropriate residential customer charge in PPL's 2015 base rate case. Therefore, I would describe the percentage increase as 20.6%. The riders which are assessed "per bill" are used to support the claimed $15.58 current residential customer charge. The choice of billing determinants for riders may involve factors other than cost-based rate design. In

[32] OCA 1-1, Attachment 227 (Revised).

the case of a "per bill" rider, ease of administration probably is a consideration. Moreover, unlike a rider, the fixed customer charge normally is not an adjustable or reconcilable rate.

Q. IS PPL'S RESIDENTIAL CUSTOMER CHARGE THE HIGHEST AMONG PENNSYLVANIA ELECTRIC UTILITIES?

A. Yes. According to data provided by PPL, the Company's $14.09 residential customer charge is the highest in the state.[33] The Pennsylvania average electric utility residential customer charge is $11.22. [34] The proposed $17.00 PPL customer charge would be 52% higher than the average and 29% higher than the second highest customer charge ($13.09).

Pennsylvania Residential Customer Charges

PPL	$14.09
Citizens	$13.10
Duquesne	13.09
Met Ed	$11.25
PECO	$11.30
Penelec	11.25
Penn Power	$11.00
Pike County	$9.55
UGI	$10.75
Wellsboro	$12.00
West Penn	$9.00

[33] Response to OCA XXI-15.
[34] Ibidem. (Average calculated without PPL).

Q. DO YOU AGREE WITH PPL'S RECOMMENDED INCREASE IN THE RESIDENTIAL CUSTOMER CHARGE?

A. No. As a matter of regulatory principles and policy, the absolute level of the fixed customer charge should be limited so that it provides the customer with more control over the size of the monthly bill. The customer charge is the least informative part of a utility's rate design, and an excessive customer charge is inconsistent with energy conservation objectives because it diminishes the price signal provided by usage rates.

Q. WHAT ARE THE POLICY REASONS FOR ENSURING THE RESIDENTIAL CUSTOMER CHARGE IS NOT EXCESSIVE?

A. An excessive customer charge can distort appropriate price signals for residential customers. The principal economic function of a customer charge is to ration access to the utility system. That objective conflicts with the policy basis for regulating monopolies and is counter to the concept of the essential service character of electricity. Public policy encourages universal service, rather than limiting public access to regulated monopoly service. Except for its role in rationing access to the system, the customer charge provides no meaningful price signal that is relevant to resource allocation. This contrasts with kWh charges which are controlled by the consumer's usage decisions. A tenet of rate design is that lowering the customer charge will increase the proportion of costs recovered through a usage-sensitive rate (i.e., price per kWh). That result is more consistent with energy conservation goals and provides pricing policies appropriate for consumption of finite natural resources. By allowing customers to control their utility bill with conservation, minimizing the customer charge is aligned with the Company's stated objective of

aggressively pursuing energy efficiency and reducing greenhouse emissions.[35] In addition, a policy that minimizes the customer charge is more equitable to low usage and low income residential customers.[36]

Q. MR. WISHART STATES THAT THE CURRENT CUSTOMER CHARGE MUST BE INCREASED TO REDUCE CROSS SUBSIDIES.[37] DO YOU AGREE WITH THIS APPROACH?

A. No. I disagree with his implicit definition of "cost" in the context of determining appropriate customer charges. Mr. Wishart's approach presumes that a cross-subsidy exists if the customer charge is not set equal to the allocation of costs to the customer classification in the CCOSS. However, the CCOSS is forced to allocate substantial indirect and overhead costs for which there is no economically objective allocation method and for which multiple methods of allocation may be equally justified. Economic theory would define a cross subsidy as a charge which falls below its direct incremental cost. So long as a customer charge recovers incremental costs which vary directly with the number of customers and provides a contribution to common and indirect costs, the charge is subsidy-free from an economic standpoint. My pricing approach is to set a customer charge at least equal to direct costs which vary with the number of customers.

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35 PPL 2024 Sustainability Report. "PPL has adopted a net zero by 2050 greenhouse gas emissions goal."

36 See also, OCA St 6,OCA witness Colton.

37 PPL Statement 8, Wishart at 10.

Q. MR. WISHART ASSERTS THAT THE PPL CCOSS JUSTIFIES A CUSTOMER CHARGE HIGHER THAN $42 AND HIS $17 PROPOSAL REPRESENTS GRADUALISM. IS THE $42 TARGET MEANINGFUL?

A. No. My understanding is that Pennsylvania PUC's customary practice does not allow the residential customer charge to include distribution infrastructure delivery costs typically quantified by the minimum system. [38] The investment associated with lines, poles, and underground facilities are not appropriate components for the customer charge. Almost one-half of the cost utilized to "build up" Mr. Rimal's $42 customer charge consists of facilities classified by the minimum system. The Pennsylvania electric utilities with an average $11.22 customer charge, as discussed previously, did not include the shared distribution delivery investment in the customer charge.

Q. WHAT IS AN APPROPRIATE BENCHMARK FOR SETTING THE CUSTOMER CHARGE?

A. In my view, basic customer costs constitute the appropriate benchmark. The cost standard I applied to PPL's residential customer charge is based on the following components: O&M expense for (1) meters, meter reading, and customer accounting; (2) return, income tax and depreciation on meter and service investment and (3) minus credits for customer deposits, late payment fees and reconnection revenues and related deferred federal income tax components. In my view, general overhead, such as administrative and general expense,

[38] As stated in the 2020 RAP "Electric Utility Cost Allocation for a New Era" (p. 241-242), some states allow the minimum system classification for allocation among rate classes but utilize the basic customer charge within the class.

and customer classified costs which are only weakly related to customer count, should be excluded from the customer charge computation, because these costs do not vary directly with number of customers.[39] The customer charge is compensatory so long as it recovers the expenses which are required to maintain the residential customer on the system. My understanding is that the Commission historically favored a "basic customer cost" composed of costs for meter/service drops, meter reading, and billing.[40] I recommend that the Commission continue the approach taken in those historical cases which relied on the basic customer cost to evaluate the customer charge.

Q. WHAT IS THE RATE JUSTIFIED BY THE BASIC CUSTOMER CHARGE METHOD?

A. The residential customer charge developed by this analysis is **$8.54**. Importantly, this result is based on the Company's return proposed in its filing, and is, therefore, conservative. With the OCA's recommended return, or any lower return authorized by the Commission, the direct cost of serving residential customers would be lower. Because the current customer charge, $14.09, exceeds this cost, the residential customer charge recovers direct customer costs and contributes a 64% margin to common costs.[41] Details regarding my analysis of the customer charge are shown on Exhibit CJ-4.

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[39] The calculation of direct customer costs includes limited employee benefit expense.

[40] *See e.g. Re: West Pennsylvania Power Co.*, 69 PUR4th 470 (1985); *Re: West Pennsylvania Power Co.*, 119 PUR4th 110 (1990); In addition, the direct cost method is also supported by *PPL Gas Utilities Corporation* (2007) Docket No. R-00061398 and *Columbia Gas of Pennsylvania* (2011) Docket No. R-2010-2201974.

[41] $24.09 / 8.54 = 1.64

Q. DID YOU INCLUDE UNCOLLECTIBLE EXPENSE IN THE BASIC CUSTOMER CHARGE ANALYSIS?

A. No. The PPL proposed customer charge includes uncollectible expense within customer accounting. My calculation excludes uncollectible expense from the residential customer charge because the amount of uncollectible expense is determined by the size of customer bills which are unpaid. The inclusion of uncollectible expense in the customer charge occurs because uncollectible expense is recorded in customer accounting; however, the act of recording the expense in a customer account does not mean that the cost varies directly with number of customers.[42] Moreover, residential uncollectibles are overwhelmingly associated with unpaid variable charges. The variable rate comprises 91% of the residential bill, and bills of uncollectible accounts probably include a higher percentage of variable charges.[43] Furthermore, the uncollectible expense in Account 904 includes retail transmission and energy functional components of unpaid bills. Therefore, uncollectible costs should be recovery through the base variable rate.

Q. DOES ENERGY CONSERVATION POLICY FAVOR THE USE OF THE BASIC CUSTOMER CHARGE CALCULATION?

A. Yes. In weighing the appropriateness of limited or broad calculations of the customer charge, the Commission should consider the effect on energy efficiency policies. A high customer charge tends to inhibit energy conservation. Minimizing the customer charge provides the ratepayer with a greater ability to control his/her bill on the basis of usage. For that reason, an excessive customer charge can promote wasteful energy consumption.

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[42] The NARUC Electric Utility CAM specifically excludes uncollectible expense from Customer.CAM 103.

[43] Response to OCA IX 31 and XXI 14.

Pennsylvania's policy favors energy efficiency, as evidenced by directives requiring utility-funded energy efficiency conservation programs.

Q. BY RESTRAINING THE FIXED CUSTOMER CHARGE PRICING COMPONENT, DOES THE COMMISSION PERFORM ITS FUNCTION AS A CHECK ON MONOPOLY POWER?

A. Yes. PPL is a natural monopoly, and monopolists may be tempted to implement high customer charges as a form of strategic pricing.[44] Professor Bonbright observed that the utility cost analyst preparing a fully distributed cost of service study is "under impelling pressure to 'fudge' his cost apportionments by using the category of customer costs as a dumping ground for costs that he cannot plausibly impute to any of his other categories."[45] Furthermore, public utilities have an incentive to propose higher fixed charges because the charges produce less financial risk; however, they do not propose to compensate customers for the lower risk through a reduction in the allowable return on equity. Without such explicit compensation to ratepayers, the utilities' frequent argument in favor of the "revenue stability" aspect of fixed charges is not a reasonable policy basis for adopting high customer charges that produce an increased stream of guaranteed revenue.

Q. WHAT IS YOUR RECOMMENDATION REGARDING THE RESIDENTIAL CUSTOMER CHARGE?

A. My primary recommendation is to maintain the residential customer charge at its current price, which is $14.09 - $15.58, depending on the inclusion of riders. The current

[44] Under perfect competition, suppliers charge volumetric prices equal to marginal cost because they are price takers and would be unable to increase revenues with a fixed charge. The potential for price arbitrage in competitive markets prevent the supplier from attempting to shift cost recovery to a fixed price.

[45] Bonbright, James, *Principles of Public Utility Rates*, at 349, Columbia University Press, 1961.

residential customer charge exceeds my estimate of basic customer costs. Therefore, my position is that the ultimate revenue increase for the residential class should be recovered through the variable energy charge. Given that PPL's current $14.09 residential customer charge, as determined in PPL's last general base rate case, is the highest in the state, my primary recommendation is to reset the residential customer charge at that level. Simply put, the Commission should avoid raising the currently highest customer charge even higher. My alternative recommendation is to maintain the fixed charge at a level that includes current riders, which implies a current charge between $14.09 and $15.58, depending on how much of the SRM-2 rider should be imputed to the customer charge. If this approach is adopted, I recommend a $15.58 residential customer charge, which is a $1.49 increase over the current base 14.09 charge.

B. Rate Class RTS

Q. PLEASE DISCUSS THE RESIDENTIAL THERMAL STORAGE CLASS?

A. This is a legacy promotional rate class which was closed to new customers and grandfathered for existing customers in 1995. The class was originally intended to promote thermal storage end-uses within the residential class. The average usage of customers within this class is significantly higher than for the RS class. The class has continued at below cost rates, but PPL proposes to terminate the rate class and roll the customers into the RS class. The existing rate structure consists of a higher base customer charge (relative to the RS class) of $18.06 and a lower flat energy charge.

Q. WHAT IS YOUR RECOMMENDATION FOR THE CUSTOMER CHARGE?

A. If the Commission approves the elimination of this class rate, then the customers will be charged under the RS class tariff, and they should pay the same customer charge ($14.06-

$15.58) my testimony recommends for the RS class. However, if the Commission rejects the elimination of this class, the RTS customer charge should be maintained at its current $18.06 level.

Q. WHAT IS YOUR OPINION OF THE COMPANY'S PROPOSAL TO ELIMINATE THIS GRANDFATHERED RATE CLASS?

A. Purely from the perspective of appropriate rate design, it is reasonable to phase out end - use based rate classes which are the legacy of PPL's function as a vertically integrated utility. The only policy issue is whether the impact of the elimination on RTS customers is so severe as to justify continuation of the class. Mr. Wishart's supplemental rate design schedule indicates that the average bill impacts on RTS customers is a 70.5% increase in base rate bills and a 13.2% increase in total bills (including energy). If OCA's revenue allocation for the residential class is adopted and the overall revenue requirement is decreased in this proceeding, the impact on RTS customers of converting to RS should be moderated. In addition, I would urge the Company to consider other moderation devices such as rate limiters which are applied to individual bills that exceeds the fixed base rate bill cap, in the event that individual billing cases arise that produce severe impacts.

C. LP-5 RATES

Q. DOES ANOTHER OCA WITNESS ADDRESS TARIFF AND COST ISSUES RELATED TO LARGE LOADS?

A. Yes. Matthew Hoyt [46]will address OCA's position on large loads. Large loads, such as data centers, are expected to take service under Rate LP-5, which is the distribution tariff applicable to 69 kV or higher transmission customers. Currently LP-5 has a distribution

[46] OCA Statement 5.

base rate tariff comprised of a customer charge without a base volumetric or billed demand charge. Currently these customers also pay a $1.057 per kVa demand charge for the ACR-4 Rider, which pertains to energy efficiency programs. The Company proposes to maintain this structure. For the average monthly LP-5 bill, the customer charge is $994 and the rider ACR-4 charge is $13,523. This rate structure may be reasonable for current customers, but with the potential for new large loads in the future, the Company should consider making future changes to the tariff which would recover part of the class' costs based on a usage charge such as billed demand. As new large loads enter the class, so long as customer' base rates are priced purely on a customer charge, customers with potentially very high monthly peaks could create inequitable cost recovery within the class. Mr. Hoyt will address whether the generic large load tariff should require a separate customer class and the nature of future charges to the customers.

Q. YOUR REVENUE ALLOCATION RECOMMENDS THAT LP-5 BASE REVENUES SHOULD NOT DECREASE, DESPITE THE CCOSS INDICATING THAT THE CLASS' REQUIRED REVENUES ARE BELOW COST. DO YOU CONTEND THAT THE ISSUES CONSIDERED BY MR. HOYT SUPPORT YOUR POSITION THAT LP-5 RATES SHOULD NOT BE REDUCED?

A. Yes. Like the Company, I concluded that reasonable mitigation constraints should preclude any class from receiving a reduction. However, additionally new large loads may entail both financial and economic risk for both PPL and its customers. Such risk is not incorporated into equalized rates of return, and for this reason the supposed need for a class

revenue reduction may be suspect. The appropriate response is to review those risk issues in a broader proactive manner, as discussed by Mr. Hoyt.

Q. DOES THIS CONCLUDE YOUR TESTIMONY AT THIS TIME?

A. Yes.

Appendix A

SUMMARY OF QUALIFICATIONS

CLARENCE JOHNSON

EDUCATION

Bachelor of Science, Political Science, University of Houston.

Master of Arts, College of Social Science (Interdisciplinary/Urban Studies), University of Houston.

EXPERIENCE

Mr. Johnson has more than 35 years' experience as an expert witness and analyst related to electric and telecommunications utility issues.

CURRENT EMPLOYMENT

Mr. Johnson currently provides professional consulting and analytical analyses regarding regulatory and public policies related to public utilities and the energy industry.

PREVIOUS EMPLOYMENT 1983-2008

From September 1983 to June 2008, Mr. Johnson was a Regulatory Analyst for the Office of Public Utility Counsel. He was the professional staff person with primary responsibility for advising the Public Counsel on economic and regulatory policy issues. His responsibilities included: presenting expert testimony on regulatory matters; research related to rate filings of regulated public utilities; acting as a non-testifying expert and advising attorneys in cross-examination of witnesses and development of trial exhibits for utility regulatory proceedings; analyzing policies and practices for regulating public utilities; and preparing comments on proposed Public Utility Commission rules; assisting financial and economic staff in the development and preparation of testimony; providing expert testimony on selected issues; preparation of reports to the Legislature regarding the utility regulatory process.

EMPLOYMENT BEFORE 1983

During the period 1977 to 1983, Mr. Johnson extensively engaged in analysis and supervision of public interest advocacy programs. He directed two non-profit corporations involved in public policy research from 1978 to 1980 and 1982 to 1983, respectively; responsibilities included overall management of the corporations, negotiation and management of grants and contracts, supervision of research activities, and presentations of research findings to legislative and administrative governmental entities. From 1980 to 1982, he also performed policy analysis and substantive research on the impact of governmental policies for two publicly-funded entities. His responsibilities for the statewide support center for legal services programs in Texas assessed the effect of federal and state regulatory changes upon indigent clients. As an analyst for the Texas State Senate's Natural Resources

Committee, Mr. Johnson was responsible for research related to low-level radioactive waste disposal and low-head hydropower, and the committee's staff's interim report on energy conservation.

AWARDS Mr. Johnson was the recipient of the first annual Texas Outstanding Public Service Award in 1988.

MEMBERSHIP American Economic Association.

TESTIMONY ON BEHALF OF TEXAS OFFICE OF PUBLIC UTILITY COUNSEL

Docket No. 6588, Re Southwestern Bell Telephone Company,
Subject: Declassification of Documents.

Docket Nos. 7195 and 6755, Re Gulf States Utilities Company,
Subject: Rate Design/Cost Allocation.

Docket No. 7510, Re West Texas Utilities Company,
Subject: Rate Design/Cost Allocation.

Docket No. 8095, Re Texas-New Mexico Power Company,
Subject: Rate Design/Cost Allocation.

Docket No. 8363, Re El Paso Electric Company,
Subject: Rate Design/Cost Allocation.

Docket No. 8425, Re Houston Lighting & Power Company,
Subject: Revenue Requirements.

Docket No. 8425, Re Houston Lighting & Power Company,
Subject: Rate Design/Cost Allocation.

Docket No. 8646, Re Central Power and Light Company,
Subject: Revenue Requirements.

Docket No. 8646, Re Central Power and Light Company,
Subject: Rate Design/Cost Allocation.

Docket No. 8646, Re Central Power and Light Company,
Subject: Interim Rate Relief.

Docket No. 8555, Proceedings Concerning Houston Lighting & Power Company on Remand From Cause No. C-5705 and Cause No. 352,044,
Subject: Determination of Remand Amount.

Docket No. 8928, Re Texas-New Mexico Power Company,
Subject: Rate Design/Cost Allocation.

Docket No. 8585, Re Southwestern Bell Telephone Company,
Subject: Revenue Requirements/Affiliates.

Docket No. 8585, Re Southwestern Bell Telephone Company,
Subject: Reply, Revenue Requirements/Affiliates.

Docket No. 8585, Subject:	Re Southwestern Bell Telephone Company, Reply, Rate Design.
Docket No. 8585, Subject:	Southwestern Bell Telephone Company, Proposed Non-Unanimous Stipulation.
Docket No. 9300, Subject:	Texas Utilities Electric Company, Revenue Requirement.
Docket No. 9300, Subject:	Texas Utilities Electric Company, Cost Allocation and Rate Design.
Docket No. 9300, Subject:	Texas Utilities Electric Company, Prudence of Plant Acquisition.
Docket No. 9561, Subject:	Central Power and Light Company, Revenue Requirement.
Docket No. 9561, Subject:	Central Power and Light Company, Cost Allocation and Rate Design.
Docket No. 9578, Subject:	Sugar Land Telephone Company, Inquiry into Sale.
Docket No. 9850, Subject:	Houston Lighting & Power Company, Revenue Requirement.
Docket No. 9850, Subject:	Houston Lighting & Power Company, Cost Allocation and Rate Design.
Docket No. 9850, Subject:	Houston Lighting & Power Company, Settlement Testimony: Revenue Requirement and Rate Design.
Docket No. 9981, Subject:	Central Telephone Company, Revenue Requirement/Affiliates.
Docket No. 10894, Subject:	Gulf States Utilities Company, Affiliate Transactions/Power Purchases.
Docket No. 11735, Subject:	Texas Utilities Electric Company, Revenue Requirement and Rate Design.

Docket No. 11892, General Counsel's Original Petition for Generic Proceeding Regarding Purchased Power,
Subject: Impact of Purchased Power on Cost of Capital.

Docket No. 12700, El Paso Electric Company,
Subject: Acquisition, Revenue Requirement and Rate Design.

Docket No. 12957, Houston Lighting & Power Company,
Subject: Contract Pricing Tariff.

Docket No. 13100, Texas Utilities Electric Company,
Subject: Competitive Pricing Tariffs.

Docket No. 13575, Texas Utilities Electric Company,
Subject: Demand Side Management and Purchase Power Recovery.

Docket No. 12065, Houston Lighting & Power Company,
Subject: Revenue Requirement/Plant Cancellation/Prudence.

Docket No. 12065, Houston Lighting & Power Company,
Subject: Cost Allocation and Rate Design.

Docket No. 13943, Gulf Coast Power Connect,
Subject: Transmission Line CCN.

Docket No. 13575, TUEC Application for Relief Regarding Recovery Solicitations,
Subject: DSM and Purchase Power Cost Recovery.

Docket No. 13369, West Texas Utilities Company,
Subject: Cost Allocation and Rate Design.

Docket No. 14435, Southwestern Electric Power Co.,
Subject: Rate Design.

Docket No. 14716, Texas Utilities Electric Company,
Subject: Wholesale Competitive Rate.

Docket No. 14965, Central Power and Light Company,
Subject: Cost Allocation, Rate Design and Competitive Issues.

Docket No. 14965, Central Power and Light Company,
Subject: Reply, Cost Allocation, Rate Design and Competitive Issues.

Docket No. 15560, Texas-New Mexico Power Company,
Subject: Competitive Issues.

Docket No. 16705, Entergy Gulf States, Inc.,
Subject: Cost Allocation, Rate Design and Competitive Issues.

Docket No. 16705, Entergy Gulf States, Inc.,
Subject: Reply, Cost Allocation, Rate Design and Competitive Issues.

Docket No. 16995, Central Southwest Corp.,
Subject: Integrated Resource Planning.

Docket No. 17751, Texas-New Mexico Power Company,
Subject: Rate Design and Competitive Issues.

Docket No. 18845, CPL, WTU, and SWEPCO,
Subject: Integrated Resource Planning.

Docket No. 21527, TXU Financing Order,
Subject: Cost Allocation.

Docket No. 21528, CPL Financing Order,
Subject: Cost Allocation.

Docket No. 21591, Sharyland Utilities Initial Rates & Tariffs,
Subject: Deferrals.

Docket No. 21956, Reliant Business Separation Plan,
Subject: Price to Beat and Capacity Auction.

Docket No. 22344, Generic Rate Design and Customer Classification for TDUs,
Subject: Rate Design.

Docket No. 22349, TNMP Unbundling,
Subject: Competitive Transition Charge and Revenue Requirements/Cost Allocation/Rate Design.

Docket No. 22350, TXU Unbundling,
Subject: Competitive Transition Charge.

Docket No. 22351, Southwestern Public Service Company Unbundling,
Subject: Cost Allocation/Rate Design.

Docket No. 22352, Central Power & Light Company,
Subject: Competitive Transition Charge.

Docket No. 22355, Reliant Unbundling,
Subject: Non-Bypassable Charges and Competitive Transition Charge/Cost Allocation/Rate Design.

Docket No.22356, Entergy Gulf States Utilities Unbundling,
Subject: Revenue Requirements/Cost Allocation/Competitive Transition Charge/Settlement Rate Design.

Docket No. 24194, Application of TNMP to Establish Price to Beat Fuel Factor,
Subject: Fuel and purchased power costs.

Docket No. 25230, Joint Application for Approval of Stipulation Regarding TXU Electric Company Transition to Competition Issues,
Subject: Retail Clawback Provisions of Non-Unanimous Agreement.

Docket No. 25314, Application of West Texas Utilities Company and Mutual Energy WTU to Establish a Fuel Reconciliation Methodology for Southwest Power Pool (SPP) Customers,
Subject: Fuel Cost Method.

Docket No. 24336, Application of Entergy Gulf States, Inc. for Approval of Price to Beat Factor,
Subject: Unaccounted for Energy.

Docket No. 23320, Petition of ERCOT for Approval of the ERCOT Administrative Fee,
Subject: ERCOT Fee Structure.

Docket No. 26194, El Paso Electric Company Fuel Reconciliation,
Subject: Purchased Power and Off-System Sales.

Docket No. 27576, Application of Texas-New Mexico Power Company for Reconciliation of Fuel Costs,
Subject: Fuel Reconciliation.

Docket No. 28813, Inquiry Into Rates of Cap Rock Energy,
Subject: Revenue Requirements/Cost Allocation/Rate Design.

Docket No. 28840, Application of AEP Texas Central Company for Change in Rates,
Subject: Cost Allocation/Rate Design/Affiliate Transactions.

Docket No. 30485, Application of CenterPoint Energy Houston Electric, LLC For A Financing Order,
Subject: Transition Charge Recovery.

Docket No. 30143, Petition of El Paso Electric Company to Reconcile Fuel Costs (Initial and Rebuttal Testimonies),
Subject: Fuel Reconciliation.

Docket No. 30706, Application of CenterPoint Energy Houston Electric, LLC for A Competition Transition Charge,
Subject: Competitive Transition Charge Structure.

Docket No. 31315, Application of Entergy Gulf States, Inc. for Approval of Incremental Purchased Capacity Recovery Rider,
Subject: Purchase Power Capacity Rates.

Docket No. 31544, Application of Entergy Gulf States, Inc. for Recovery of Transition to Competition Costs,
Subject: Allocation of Transition Costs.

Docket No. 31994, Application of Texas-New Mexico Power Company's to Establish a Competition Transition Charge Pursuant to P.U.C. Subst. R. 25.263(N),
Subject: Competition Transition Charge.

Docket No. 32475, Application of AEP Texas Central Company for a Financing Order,
Subject: Securitization of Stranded Costs.

Docket No. 32758, Application of AEP Texas Central Company for a Competition Transition Charge Pursuant to P.U.C. Subst. R. 25.263(n),
Subject: Competitive Transition Charge.

Docket No. 32795, Staff's Petition to Initiate Generic Proceeding to Re-Allocate Stranded Costs Pursuant to PURA § 39.253(f),
Subject: Stranded Costs Allocation.

Docket No. 32907, Application of Entergy Gulf States, Inc. for Determination of Hurricane Reconstruction Costs,
Subject: Cost Allocation.

Docket No. 32766, Application of Southwestern Public Service Company for: (1) Authority to Change Rates; (2) Reconciliation of its Fuel Costs for 2004 and 2005; (3) Authority to Revise the Semi-Annual Formulae Originally Approved in Docket No. 27751 Used to Adjust its Fuel Factors; and (4) Related Relief,
Subject: Cost Allocation/Rate Design.

Docket No. 33586, Application of Entergy Gulf States, Inc. for a Financing Order,
Subject: Financing Order Allocation.

Docket No. 32710, Application of Entergy Gulf States, Inc. for Authority to Reconcile Fuel and Purchased Power Costs,
Subject: Capacity Rider Allocation.

Docket No. 31461, Application of AEP Texas North Company for a Competition Transition Charge Under to Subst. R. §25.263(N),
Subject: Competition Transition Charge.

Docket No. 32795, Staff's Petition to Initiate a Generic Proceeding to Re-Allocate Stranded Costs Pursuant to PURA § 39.253(f),
Subject: Stranded Cost Allocation.

Docket No. 33309, Application of AEP Texas Central Company for Authority to Change Rates,
Subject: Rate Design and Energy Efficiency Costs.

Docket No. 33310,	Application of AEP Texas North Company for Authority to Change Rates,
Subject	Energy Efficiency Costs and Riders.
Docket No. 32902,	CenterPoint Energy Houston Electric, LLC Compliance Tariff,
Subject:	Allocation of Stranded Costs.
Docket No. 34077,	Joint Report and Application of Oncor and EFH Pursuant to § 14.101,
Subject:	Leveraged buyout of utility.
Docket No. 35105,	Compliance Tariff Filing of AEP Texas,
Subject:	Allocation of Stranded Costs.
Docket No. 35038,	Texas-New Mexico Power Company Tariff Filing in Compliance with the Final Order in Docket No. 33106,
Subject:	Allocation of Stranded Costs.
Docket No. 34800,	Application of Entergy Gulf States, Inc. for Authority to Change Rates and to Reconcile Fuel Costs,
Subject:	Cost Allocation & Rate Design.
*Docket No. 37482,	Application of Entergy Texas for a PCRF,
Subject:	Purchase Power.
*Docket No. 37744,	Application of Entergy Texas, Inc. for Authority to Change Rates,
Subject:	Cost allocation, rate design, proposed riders, & storm damage expense.
*Docket No. 38951,	Application of Entergy Texas, Inc. for Approval of CGS Tariff,
Subject:	Rate Design, Competitive Tariffs.
*Docket No. 46454,	Application of SPS for Revision of EECRF[1],
Subject:	Recovery of energy efficiency costs.

[1] Asterick (*) denotes testimony for Texas OPC as a consultant.

TESTIMONY ON BEHALF OF STEERING COMMITTEE OF ONCOR CITIES	Docket No. 35634, Subject:	Re Oncor Electric Delivery's Request for an Energy Efficiency Cost Recovery Factor, Energy Efficiency Cost Recovery.
	Docket No. 36958, Subject:	Application of Oncor Electric Delivery Company LLC for 2010 Energy Efficiency Cost Recovery Factor, Energy Efficiency Cost Recovery.
	Docket No. 39375, Subject:	Application of Oncor Electric Delivery Company LLC for 2012 EECRF, Energy Efficiency Cost Recovery.
TESTIMONY ON BEHALF OF ALLIANCE OF XCEL MUNICI-PALITIES	Docket No. 35664, Subject:	Application of SPS to Revise Interruptible Credit Option Tariff, Interruptible Rate Avoided Costs.
	Docket No. 35763, Subject:	Application of SPS to Change Rates and Reconcile Fuel and Purchased Power Costs, Energy Efficiency, Renewable Energy Credits, Power Cost Credits, and Interruptible Credits.
	Docket No. 37173, Subject:	Petition for Declaratory Order of Southwestern Public Service Company Regarding the Generation Demand Charge as a Cap on Compensation for Interruptible Resources Interruptible Curtailable Option ("ICO").
	Docket No. 43695, Subject:	Application of SPS to Change Base Rates, Cost Allocation / Rate Design/ Jurisdictional.
	Docket No. 47527, Subject:	Application of SPS to Change Base Rates, Cost Allocation / Rate Design/ Jurisdictional
TESTIMONY ON BEHALF OF CERTAIN TNMP CITIES	Docket No. 36025, Subject:	Application of TNMP for Authority to Change Rates, Cost Allocation and Rate Design.
	Docket No. 39362, Subject:	Application of TNMP for 2012 EECRF, Energy Efficiency Cost Recovery.

TESTIMONY ON BEHALF OF ST.LAWRENCE COTTON GROWERS	Docket No. 41474, Subject:	Application of Sharyland Utilities for Unbundled Delivery Rates, Cost Allocation, Rate Design, Unbundling.
TESTIMONY ON BEHALF OF LIVE OAK TENANTS	Docket No.41987, Subject:	Complaint Against Live Oak Resort, Sub Metering Complaint Case.
TESTIMONY ON BEHALF OF GULF COAST COALITION OF CITIES	Docket No. 38339, Subject:	Application of CenterPoint Energy Houston Electric, LLC for Authority to Change Rates, Cost Allocation, Rate Design, Riders.
TESTIMONY ON BEHALF OF PENNYSLVANIA OFFICE OF CONSUMER ADVOCATE	Docket No. R-2010-2161575, et. al., Subject:	PECO Energy Co.-Electric Division Base Rate Case, Cost Allocation and Rate Design.
	Docket No. R-2010-2179522, Subject:	Duquesne Light Company Base Rate Case, Cost Allocation and Rate Design.
	Docket No. R-2014-248745, Subject:	Met Edison General Base Rate Case, Cost Allocation and Rate Design.
	Docket No. R-2014-2478743, Subject:	Penelec Power General Base Rate Case, Cost Allocation and Rate Design.
	Docket No. R-2014-2478744, Subject:	Penn Power General Base Rate Case, Cost Allocation and Rate Design.
	Docket No. R-2014-248752,	West Penn Power General Base Rate Case,

Subject:	Cost Allocation and Rate Design.
Docket No. R-2016-2537349	Met Edison General Base Rate Case,
Subject:	Cost Allocation and Rate Design.
Docket No. R-2016-2537352	Penelec Power General Base Rate Case,
Subject:	Cost Allocation and Rate Design.
Docket No. R-2016-2537355,	Penn Power General Base Rates,
Subject:	Cost Allocation and Rate Design.
Docket No. R-2016-2537359	West Penn Power General Base Rate Case,
Subject:	Cost Allocation and Rate Design.
Docket No. R-2018-3000164	PECO General Rate Case
Subject:	Cost Allocation and Rate Design
Docket No. R-2021-3024601	PECO General Rate Case
Subject:	Cost Allocation and Rate Design
Docket No. R-2023-3044549	Peoples Gas Base Rate Case
Subject:	Cost Allocation and Rate Design
Docket No. R-2024-3046931	PECO Electric General Rate Case
Subject:	Cost Allocation and Rate Design
Docket No. R-2024-3046932	PECO Gas General Rate Case
Subject:	Cost Allocation and Rate Design

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TESTIMONY ON BEHALF OF SWEPCO CITIES	Docket No. 40443, Subject:	Application of SWEPCO for Rate Change, Cost Allocation, Rate Design, Fuel Rule, Revs.
TESTIMONY ON BEHALF OF SWEPCO CITIES (CARD)	Docket No. 46449, Subject:	Application of SWEPCO for Rate Change, Cost Allocation, Rate Design, Transmission.

*Gas Utility (*Railroad *Commission):*

TESTIMONY FOR CITY OF EL PASO	Docket No.10506 Subject:	Texas Gas Services Co.-West Texas Cost Allocation, Rate Design
TESTIMONY FOR CITY OF EL PASO	Case No OS22-9896 Subject:	Texas Gas Services Co.-Gas One Cost Allocation, Rate Design
TESTIMONY FOR CITIES SERVED BY TGS	Case No OS-25-00028202 Subject:	Texas Gas Services Co.- Cost Allocation, Rate Design

Additional Electric Cases

TESTIMONY FOR CONNECTICUT CONSUMER COUNSEL	Docket No.14-05-06, Subject:	CL&P Rate Increase Application, Cost Allocation, Rate Design, Decoupling.
TESTIMONY FOR TEXAS COAST UTILITIES COALITION	Docket No.44572, Subject: Docket No. 47320, Subject:	CenterPoint Application for DCRF, Distribution Cost Recovery Factor. CenterPoint Application for DCRF, Distribution Cost Recovery Factor.
TESTIMONY FOR CITY OF EL PASO	Docket No.44941, Subject: Docket No. 46831 Subject: Docket No. 48181 Subject: Docket No. 52195 Subject:	El Paso Electric Co. Rate Request, Cost Allocation, Rate Design. EPEC Rate Case Cost Allocation/Rate Design EPEC Community Solar Waiver Regulatory Policy EPEC Rate Case Cost Allocation/Rate Design

	Docket No. 57568	EPEC Rate Case
	Subject:	Cost Allocation/Rate Design
TESTIMONY FOR TEXAS OPUC (2014 or later)	Docket No.44620,	Sharyland Utilities Good Cause Request,
	Subject:	Transmission Cost Recovery.
	Docket No. 45414, (base rate)	Sharyland Utilities Rate Inquiry,
	Subject:	Rev Req/Allocation/Rate Design.
	Docket No. 46025, (fuel)	Southwestern Public Service Co.,
	Subject:	Fuel and Purchased Power.
	Docket No. 48371,	Entergy Texas Rate Application
		Class Allocation/Rate Design/Riders
	Docket No. 49616,	Southwestern Public Service Co.
	Subject:	Fuel Factor Methodology
	Docket No. 50058,	El Paso Electric Co. Fuel Reconciliation
	Subject:	Off System Sales Margin in Fuel
	Docket No. 51625,	Southwestern Public Service Co.
	Subject:	Fuel Factor Methodology; Gas Prices
TESTIMONY FOR CITIES SERVED BY AEP	Docket No.49494,	Application of AEP Texas to Adjust Rates
	Subject:	Cost Allocation/Rate Design
	Docket No.56165,	Application of AEP Texas to Adjust Rates
	Subject:	Cost Allocation/Rate Design
TESTIMONY FOR MD. OFFICE OF PEOPLE COUNSEL	Case No.9610,	Application of Baltimore Gas & Electric Co.
	Subject:	Gas/Electric Cost Allocation/Rate Design

Exhibit CJ-1

ADJUSTMENTS TO CUSTOMER PERCENTAGES

	Customer%	Labor %	Combined
Minimum Transformer	37%	58%	21.5%
Primary Conductorss	45%	66%	29.7%
Secondary Conductors	21%	66%	13.9%
Primary UG	28%	45%	12.6%
Secondary UG	32%	45%	14.4%
Primary Poles	70%	71%	49.7%
Secondary Poles	80%	71%	56.8%

Used in CJ-2 CCOSS)

Primary @ 100% Demand

	Customer%	Labor %	Combined
Minimum Transformer	37%	58%	21.5%
Primary Conductorss			0.0%
Secondary Conductors	21%	66%	13.9%
Primary UG			0.0%
Secondary UG	32%	45%	14.4%
Primary Poles			0.0%
Secondary Poles	80%	71%	56.8%

Used in CJ-3 CCOSS)

Exhibit CJ-2

OCA CCOS WITH ADJUSTED MINIMUM SYSTEM

Class		Current Base Rate Revenue	Proposed Revenue at Equal ROR	CCOS Proposed Increase	CCOS Rate Increase
System Total		$ 1,005,219,161	$ 1,394,539,265	$ 389,320,104	38.73%
Residential	RS	$ 722,478,068	$ 949,121,579	$ 226,643,511	31.37%
Residential-Thermal Storage	RTS	7,975,047	14,652,590	6,677,543	83.73%
Small General Service - Sec. Voltage	GS-1	78,788,843	104,297,913	25,509,070	32.38%
Large General Service - Sec. Voltage	GS-3	129,227,939	209,114,084	79,886,145	61.82%
Large General Service - 12 KV	LP-4	38,995,732	83,001,264	44,005,532	112.85%
Large General Service - 69 KV	LP-5	1,980,696	1,364,702	(615,994)	-31.10%
Meter General Space Heating	GH-2	1,307,020	1,936,994	629,974	48.20%
Street Lighting/Area Lighting	SL/AL	24,465,816	31,050,139	6,584,322	26.91%

Relative Rate of Return Comparison		
Class	At Current Rates	At Proposed Rates
RS	1.14	1.06
RTS	0.32	0.72
GS-1	1.08	1.06
GS-3	0.74	0.96
LP-4	0.28	0.56
LP-5	5.96	2.73
GH-2	0.84	1.02
SL/AL	1.41	1.06

Exhibit CJ-3

OCA CCOS WITH ADJUSTED MINIMUM SYSTEM AND PRIMARY 100% DEMAND

Class		Current Base Rate Revenue	Proposed Revenue at Equal ROR	CCOS Proposed Increase	CCOS Rate Increase
System Total		$ 1,005,219,161	$ 1,394,539,265	$ 389,320,104	38.73%
Residential	RS	$ 722,478,068	$ 897,341,554	$ 174,863,487	24.20%
Residential-Thermal Storage	RTS	7,975,047	15,519,859	7,544,812	94.61%
Small General Service - Sec. Voltage	GS-1	78,788,843	97,633,478	18,844,635	23.92%
Large General Service - Sec. Voltage	GS-3	129,227,939	243,146,687	113,918,748	88.15%
Large General Service - 12 KV	LP-4	38,995,732	106,248,113	67,252,381	172.46%
Large General Service - 69 KV	LP-5	1,980,696	1,364,702	(615,994)	-31.10%
Meter General Space Heating	GH-2	1,307,020	2,044,327	737,307	56.41%
Street Lighting/Area Lighting	SL/AL	24,465,816	31,240,545	6,774,729	27.69%

Relative Rate of Return Comparison		
Class	At Current Rates	At Proposed Rates
RS	1.34	1.19
RTS	0.19	0.63
GS-1	1.33	1.19
GS-3	0.38	0.71
LP-4	(0.17)	0.26
LP-5	5.96	2.73
GH-2	0.68	1.01
SL/AL	1.39	1.13

Exhibit CJ-4

PPL Customer Charge Analysis

	Rate Base	
1	Services	692,782,045
2	Meters	215,121,118
3	Sub-Total Rlant	907,903,163
4	Accum. Depreciation	476,517,847
5	ARCS/MARCS	(77,805,404)
6	Cust. Deposits	(1,979,388)
7	Sub Total Rate Base	351,600,523
8	Return and Income Taxes	41,004,094
	Expenses	
9	Meter & Service O&M	4,058,820
10	A 926 Expense	731,896
11	Customer Accounts	75,712,936
12	Late Payment Fee Revs	(11,428,698)
13	Reconnection Fee Revs	(636,663)
14	Depreciation & Amort.	23,878,527
	[Sum 9 thru 14]	
16	Total Expenses	92,316,818
	[8+15]	
17	**Basic Customer Charge Cost**	133,320,912
18	Billing Units	15,603,324
	[16/17]	
	Customer charge	$ 8.54

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Clarence L. Johnson, hereby state that the facts above set forth in my Direct Testimony, OCA Statement 4, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: December 22, 2025

Signature: /s/ Clarence L. Johnson
Clarence L. Johnson

Address: 3707 Robinson Avenue
Austin, TX 78722

OCA STATEMENT NO. 4-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	**:**	
	:	
v.	**:**	**Docket Nos. R-2025-3057164, et**
al.	**:**	
	:	
PPL Electric Utilities Corporation	**:**	

REBUTTAL TESTIMONY OF CLARENCE L. JOHNSON ON BEHALF OF THE PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

January 23, 2026

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Clarence L. Johnson. My business address is 3707 Robinson Ave, Austin, Texas 78722.

Q. ON WHOSE BEHALF ARE YOU PRESENTING TESTIMONY IN THIS PROCEEDING?

A. I am presenting testimony on behalf of the Pennsylvania Office of Consumer Advocate ("OCA").

Q. WHAT IS YOUR CURRENT EMPLOYMENT?

A. I am self-employed as a consultant providing technical analysis, advice, and testimony regarding energy and utility regulatory issues.

Q. ARE YOU THE SAME CLARENCE JOHNSON WHO PREVIOUSLY PROVIDED TESTIMONY IN THIS PROCEEDING?

A. Yes. I presented my direct testimony and exhibits in OCA Statement No. 4.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS CASE?

A. My rebuttal testimony will rebut testimony presented by other parties on cost allocation and rate design issues pertaining to PPL's ("PPL" or "Company") base rate increase requested in this docket.

Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.

A. My conclusions are as follows:

- PPLICA witness LaConte accepts the Company's CCOSS, which results in an excessive customer classification due to the load carrying capability of the minimum system facilities.
- PPLICA witness LaConte proposes a 1.3 times mitigation cap (130% of system percent increase) for the RTS and LP-4 classes, instead of 1.5 times mitigation cap proposed by the Company. If the Commission is inclined to accept a lower mitigation cap, my suggestion is to utilize a 1.4 times mitigation cap as an alternative. In addition, if my proposed CCOSS is adopted, I would not object to the 1.3 times mitigation cap.
- OSBA witness Ewan accepts the Company's revenue allocation generally but recommends an increase in the Residential allocation and a decrease in the GS-1 allocation. I oppose his recommendation for two reasons: (1) As stated above,

acceptance of the Company minimum system study results in an excessive customer classification; and (2) Mr. Ewan has not provided sufficient information about his proposal to permit an evaluation.

- SEF witness Costlow asserts that the Company's "cost-based" customer charge of $42 per month should be adopted. I recommend rejection of his proposal inasmuch as it is contrary to sound and reasonable rate design practice.
- RESA witness Lacey recommends that PPL should conduct an unbundling process to modify the allocation of costs between shopping and non-shopping customers. His proposal is vague and fails to identify specific costs which should be reallocated. In addition, the Commission previously rejected a similar proposal. My recommendation is to reject his proposed modification of unbundled costs.

II. ALLOCATION OF CLASS REVENUE INCREASE

Q. WHAT IS THE POSITION OF PPLICA WITNESS BILLIE LACONTE REGARDING CLASS REVENUE INCREASES?

A. Ms. LaConte generally supports the Company's proposed class revenue increase. She agrees that the 150% mitigation cap is often applied but concludes that the results for the Large Power 4 (LP-4) and Residential Thermal Storage (RTS) classes (56.9% increase) are high enough to produce rate shock. Therefore, her recommendation is to reduce the 150% mitigation cap to 130%.

Q. PLEASE COMPARE THE PPL, OCA, AND PPLICA REVENUE ALLOCATION RECOMMENNDATIONS.

A. The table below compares the PPL, PPLICA, and OCA recommended percentage increases after mitigation.

Mitigated Percentage Increase

Rate Code	PPL	PPLICA	OCA
RS	**38.42%**	**38.77%**	**34.6%**
RTS	**56.86%**	**49.26%**	**57.9%**
GS-1	**40.65%**	**40.91%**	**34.4%**
GS-3	**35.56%**	**36.03%**	**58.1%**
LP-4	**56.86%**	**49.26%**	**57.9%**
LP-5	**0.00%**	**0.00%**	**0.0%**
GH-2	**39.89%**	**40.18%**	**56.9%**
SL/AL	**26.79%**	**27.64%**	**37.0%**
System	**38.7%**	**38.7%**	**38.7%**

Q. WHAT ARE CAUSES OF THE DIFFERENCE?

A. The difference between Ms. LaConte's recommended class increases and PPL's recommended class percentages is due to the use of a 130% mitigation cap instead of the Company's 150% mitigation cap. The difference between the OCA's proposal and PPL's proposed class increase is due to my proposed modification of the CCOSS minimum system utilized by PPL. The cause of the difference between

OCA and PPLICA recommendations is due to both the 130% cap and OCA's recommended modifications to the CCOSS.

Q. DO YOU DISAGREE WITH MS. LACONTE'S ACCEPTANCE OF PPL'S CCOSS?

A. Yes. For the reasons explained in my direct testimony, PPL's minimum system study classifies an excessive proportion of lines, poles, transformers, and underground facilities as customer-related. The customer allocation allocates almost 90% of customer classified grid costs to residential customers. Because the Company's minimum system study is based on facilities and equipment with material demand-carrying capability, the methodology over-allocates costs to low usage customers (such as the residential class). My recommendation is to adjust the CCOSS customer ratios in order to minimize the demand carrying capacity of facilities and equipment used in the minimum system study.

Q. WOULD THE RESULTS OF MS. LACONTE'S MITIGATION RECOMMENDATION CHANGE IF THE OCA'S CCOSS WAS UTILIZED?

A. Yes. The table below shows the OCA's revenue allocation, which is based on OCA's CCOSS, if Ms. LaConte's proposed 130% cap is applied.

OCA With 130% CAP

Rate Code	Revenue Increase	Percent
RS	262,032,232	36.27%
RTS	4,037,155	50.62%
GS-1	28,454,466	36.11%
GS-3	65,064,761	50.35%
LP-4	19,740,550	50.62%
LP-5	-	0.00%
GH-2	658,070	50.35%
SL/AL	9,332,870	38.15%
System	389,320,104	38.7%

Q. PLEASE DISCUSS PPLICA'S PROPOSED 130% OF SYSTEM AVERAGE CAP.

A. Ms. LaConte asserts that the "common rule" of applying a 150% cap will result in rate shock for the LP-4 and RTS classes in this case. As an alternative mitigation measure, her testimony recommends a 130% cap. While I agree that varying mitigation cap levels can be tailored to the circumstances, 130% provides a lessor recognition of cost-based results. If the Commission is inclined to accept some easing of the mitigation cap, my recommendation is to adopt a 140% cap. This provides more mitigation than proposed by the Company but still recognizes the importance of CCOSS results. Moreover, if the Commission adopts the OCA's

CCOSS result, application of the 130% cap may be reasonable and appropriate, given the more significant impact on LP-4 customers. In order to compare these proposals, I have restated Ms. LaConte's revenue allocation with a 140% cap below:

PPLICA: 140% CAP

Rate Code	Revenue Increase	Percent
RS	262,032,232	38.60%
RTS	4,037,155	53.05%
GS-1	28,454,466	40.80%
GS-3	65,064,761	35.79%
LP-4	19,740,550	53.05%
LP-5	-	0.00%
GH-2	658,070	40.05%
SL/AL	9,332,870	27.16%
System	389,320,104	38.7%

Q. DOES PPLICA'S REDUCTION OF THE MITIGTION CAP PROVIDE DIRECT BENEFITS TO CUSTOMERS CURRENTLY TAKING RTS SERVICE?

A. Not necessarily. The impact depends on whether the Commission adopts PPL's proposal to roll RTS customers onto the RS tariff. If it is adopted, the magnitude of increase for current RTS customers is likely to be dictated by the difference between standard residential rates and current RTS rates.

Q. PLEASE RESPOND TO OSBA WITNESS EWAN'S TESTIMONY REGARDING REVENUE ALLOCATION.

A. Mr. Ewan expresses agreement with PPL's CCOSS and appears to accept the Company's revenue allocation because it is "directionally" consistent with the CCOSS. I disagree with this conclusion because the Company's CCOSS allocates excessive costs on a customer basis, as discussed previously and in my direct testimony. Mr. Ewan goes on to say that the Company could increase the RS percentage increase and reduce the GS-1 percentage increase based on the mitigated revenue-cost ratios. However, his testimony does not reveal or quantify a proposed change in the Company's revenue allocation. I disagree with his proposal to raise the residential class percentage increase for the sake of reducing the GS-1 percentage increase.[1] Moreover, he has not provided a revenue allocation proposal to evaluate.

[1] The revenue-cost ratios for RS and GS-1 are identical in the mitigated revenue increase calculated in the Company's Supplemental ACCOS (confidential) tab "Mitigation."

III. RESIDENTIAL CUSTOMER CHARGE

Q. DO YOU DISAGREE WITH SEF WITNESS COSTLOW'S TESTIMONY REGARDING THE RESIDENTIAL CUSTOMER CHARGE?

A. Yes. Mr. Costlow argues that the PPL proposed customer charge is too low and should be increased to full cost ($42 per month) based on the Company's CCOSS. I will address some of Mr. Costlow's assertions regarding costing and rate design. OCA witness Colton will address Mr. Costlow's claims regarding low-income customers.[2]

Q. DO YOU AGREE WITH MR. COSTLOW'S POSITION THAT THE CUSTOMER CHARGE REPRESENTS A SIGNIFICANT SUBSIDY WITHIN THE RESIDENTIAL CLASS?

A. No. As my direct testimony (OCA Statement 4) explains at page 34, such an approach incorrectly presumes the existence of a cross-subsidy if the customer charge does not equal the total of customer classified embedded costs in the CCOSS. The CCOSS is forced to allocate substantial indirect and overhead costs for which there is no economically objective allocation method and for which multiple methods of allocation may be equally justified. The classification of poles, lines, and transformers is particularly problematic, given the substantial division among

[2] OCA Statement 6R.

state regulators as to whether such costs are customer or demand related. Economic theory would define a cross subsidy as a charge which falls below its direct incremental cost. So long as a customer charge recovers incremental costs which vary directly with the number of customers and provides a contribution to common and indirect costs, the claims of a subsidy are not correct from an economic standpoint.

Q. IS MR. COSTLOW'S SUPPORT OF A $42 RESIDENTIAL CUSTOMER CHARGE REASONABLE?

A. No. A 170% increase in the customer charge is extreme and contrary to gradualism principles.[3] Approximately one-half of this customer charge calculation is comprised of distribution lines, poles, underground facilities, and transformers. In my experience, the Commission does not normally include these costs in the customer charge. While parties may disagree regarding the inclusion of particular indirect costs, the scope of the fixed charge is generally limited to the costs associated with customer billing and collection, metering, and services rather than delivery infrastructure. Mr. Costlow's argument appears to be based on the position that fixed costs should be recovered through a fixed charge rather than a volumetric rate.[4] This is a view that equates fixed costs with sunk costs and ignores the

[3] This is based on the current $15.53 customer charge (including riders) compared to a $42 customer charge.
[44] SEF Statement 1 at 24.

economic concept that all costs are variable in the long run.[5] Shifting the fixed costs of the delivery system to the customer charge, in my opinion, represents a departure from the Commission's normal practice. For instance, when Citizens Electric[6] proposed a similar shifting of fixed costs to the customer charge, the Commission concluded, "We do not believe that this type of rate structure represents sound regulatory policy or best serves the public interest."[7]

Q. IF FIXED COSTS ARE LOADED INTO THE CUSTOMER CHARGE, DOES THAT HINDER ENERGY EFFICIENCY?

A. Yes. The kWh charge is the primary means of sending price signals to residential customers. By minimizing the variable charge, the signal for energy conservation is diminished. In the Citizen Electric case referenced above, the Commission pointed out that the Company's fixed charge proposal would suppress the customer's ability to control their costs, stating: "if customers try to reduce their energy consumption as a means of reducing their energy expense, they will expect, reasonably so, to see that reflected on their bill. With the Company's proposed rate design, that will not happen to the full extent that it could."[8] For the reasons I have discussed, my recommendation is to reject Mr. Costlow's position that the residential customer charge should be significantly increased.

[5] PPL planning provides for a five year time horizon for upgrading primary and secondary conductors. OCA IX-18.
[6] *Pennsylvania PUC vs. Citizens Electric Co. of Lewisburg PA*, R-2019-3008212, April 14, 2020.
[7] Ibidem, Opinion at 148. "This seems almost punitive to customers who attempt to control their usage."
[8] Ibid.

IV. UNBUNDLING PROPOSAL

Q. DO YOU ADDRESS RESA WITNESS LACEY'S TESTIMONY?

A. Yes. While I take no position on the testimony regarding supplier tariff provisions, I disagree with his brief comments discussing potential efforts to modify PPL's unbundled costs. He recommends that PPL should be directed to "conduct an exercise to unbundle all of PPL's cost" and allocate those costs between default service and distribution only customers.[9] He also contends that PPL allocates customer service, billing, IT, HR, and rent expenses to all customers when "they should rightfully not be fully allocated to shopping customers."[10] To the extent that Mr. Lacey is requesting that certain indirect costs should be shifted onto default customers, I disagree with his recommendation.

Q. HAS THE COMMISSION ADDRESSED A SIMILAR ARGUMENT PREVIOUSLY?

A. Yes. In the 2018 PECO base rate case, NRG proposed to reallocate indirect administrative costs onto residential customers taking default service.[11] The Commission rejected the proposal, stating "the distinction that NRG wishes to draw

[9] RESA Statement 1 at 36.
[10] Ibidem at 18.
[11] Pennsylvania PUC v. PECO Electric Division, R-2018-3000164,

between shopping and non-shopping customers is not a definable classification."[12]

According to the Commission:

> A theory that underlies NRG's proposal is that the categories of cost incorporated in alternative energy suppliers' charges to their customers should be the same as the categories of costs incorporated in PECO's PTC. However, rate design is governed by the principle of cost causation. This principle requires that the cost of supplying public utility services is allocated to those who cause the costs to be incurred.[13]

Q. IS PROVIDING DEFAULT SERVICE DIFFERENT FROM COMPETITIVE SUPPLIERS?

A. Yes. By law, the default service provider (PPL) must meet a set of standards with the goal of providing "adequate, reliable, affordable, efficient and environmentally sustainable electric service at the least cost, taking into account any benefits of price stability over time and the impact on the economy."[14] In its role as default service provider, PPL must be prepared to meet the requirements of serving 100% of residential customers at any time. As such, PPL's default costs are not avoidable as PPL must stand ready to serve at all times. For that reason, the default service provider's obligations are not the same as EGS providers, and it is not reasonable to "force" the default service cost to be comparable to EGS costs.

[12] Ibidem. Order and Opinion at 38.
[13] Ibid.
[14] Act 129 of 2008, Preamble.

Q. PLEASE SUMMARIZE YOUR POSITION REGARDING MR. LACEY'S CONTENTION THAT PPL SHOULD BE DIRECTED TO UNDERTAKE AN UNBUNDLING PROCESS.

A. Mr. Lacey has not identified the specific costs which should be removed from distribution-only costs and assigned only to default service customers. Furthermore, he has not set out proposed reallocation methods and describes his recommended procedure only in vague terms. Therefore, I cannot evaluate the impact of his proposal. Moreover, he has not provided a reason to undertake an indeterminate unbundling procedure which potentially could significantly affect future distribution costs. This portion of his recommendation should be denied.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY AT THIS TIME?

A. Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Clarence L. Johnson, hereby state that the facts above set forth in my Rebuttal Testimony, OCA St. 4R, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: January 23, 2026

Signature: /s/ Clarence L. Johnson
Clarence L. Johnson

Address: 3707 Robinson Avenue
Austin, TX 78722

OCA STATEMENT 4SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket Nos. R-2025-3057164, et al.
	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY
OF
CLARENCE L. JOHNSON

ON BEHALF OF
OFFICE OF CONSUMER ADVOCATE

February 9, 2026

SURREBUTTAL TESTIMONY OF CLARENCE JOHNSON

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V. REVENUE ALLOCATION **18**

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Clarence L. Johnson. My business address is 3707 Robinson Ave, Austin, Texas 78722.

Q. ON WHOSE BEHALF ARE YOU PRESENTING SURREBUTTAL TESTIMONY IN THIS PROCEEDING?

A. I am presenting surrebuttal testimony on behalf of the Pennsylvania Office of Consumer Advocate ("OCA").

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?

A. My surrebuttal testimony will address the following rebuttal testimony of PPLICA's LaConte and PPL's Rimal and Wishart.

II. SUMMARY

Q. PLEASE SUMMARIZE THE ISSUES DISCUSSED IN YOUR SURREBUTTAL TESTIMONY.

A. My conclusions are as follows:

- Rebuttal witnesses LaConte and Rimal utilize an overly expansive notion of the cost of connecting and attaching customers, which results in incorrect views of customer classified costs. In particular, Mr. Rimal fails to recognize the consequences of double counting demand in his minimum system study, which could be alleviated by utilizing components with little or no load carrying capacity for his study.

- Contrary to the rebuttal testimony of PPL and PPLICA, the Company's study should reflect the removal of demand related capacity by applying the minimum system study adjustment recommended in my direct testimony (OCA Statement 4).
- Mr. Rimal's proposed $17 customer charge includes indirect costs which are only weakly related to cost causation. For purposes of developing rate design rate components, the Company is not required or compelled to establish rates based on ambiguous or weak relationships to cost causation. Rate design is based on developing appropriate pricing principles, Contrary to Mr. Wishart's rebuttal testimony, the impact upon energy conservation is an important principle which favors lower customer charges.
- To the extent feasible, the residential customer charge should be limited to recovery of costs which vary directly with the number of customers. Mr. Rimal's rebuttal testimony incorrectly claims that my "basic customer charge" calculation is flawed because it omits certain indirect costs. Given that the current customer charge exceeds the direct costs of adding customers to the system, a customer charge increase is not required. Mr. Rimal's rebuttal testimony erroneously characterizes my customer charge recommendation and should be rejected.
- The Company's rebuttal ACCOS study corrects an error. As a result, the mitigated revenue allocation results are somewhat more favorable to the residential class than the

Company's original proposal. I have reflected the Company's correction in the OCA revised revenue increase recommendation.

III. CLASSIFICATION OF THE MINIMUM DISTRIBUTION SYSTEM

A. PPLICA STATEMENT 1R

Q. PPLICA WITNESS LACONTE DISAGREES WITH YOUR POSITION THAT TOO MUCH OF THE LINES, POLES, TRANSFORMERS AND UNDERGROUND FACILITIES ARE CLASSIFIED AS CUSTOMER. PLEASE RESPOND TO HER ARGUMENT.

A. Ms. LaConte argues that the access function of distribution plant ("access to a delivery ready distribution grid") is the basis for customer classification. "In other words investments made *solely* to attach the customer to the system are clearly customer-related."[1] (*emphasis added*) But the actual investments required to attach the customer to the system—the service lines and meter—are not included in the minimum system and are classified fully to the customer classification. However, her argument expands the customer access function beyond connecting the customer to the system. Basically this argument boils down to "the existence of the customer" causes the distribution system to be built in order to provide "readiness to serve." Taken to its logical conclusion, this position would classify a portion of generation and transmission facilities as customer-related because they are required by the customer's existence to provide readiness to serve.

[1] PPLICA Statement No. 1R at 4.

Of course, regulatory commissions do not classify generation and transmission facilities as customer-related, but instead they are classified as demand and energy related, thereby exposing the inexplicable "readiness to serve" position. Almost any utility cost is premised on the utility serving customers. But that is not a sound or logical basis for classifying costs as access-related. Ms. LaConte's readiness to serve argument is similar to the economic concept of option demand[2]. But this principle is a contingent demand function and surely any pricing of the option to take service will be based on the customer's probable maximum demand for electricity. Just as the utility builds facilities to serve customers, the utility also requires customer demand for the electricity carried by the facilities. Without demand for electricity, no business reason exists to construct a distribution network. Ms. LaConte also contends that "voltage support" provided by the distribution system is "clearly…related to the existence of the customer."[3] However, these are costs required for reliability which are more properly classified as demand-related. For example, if a distribution line has a large customer at the end of the line whose demand would cause unacceptable voltage drop, the utility would take measures (such as installing capacitors / voltage regulation devices or re-configuring the line) in order to maintain voltage within required limits. These actions are taken in order to avoid outages--costs which are properly viewed as demand-related.

Q. MS. LACONTE JUSTIFIES THE CUSTOMER CLASSIFICATION BY STATING "THERE ARE COSTS OF THE DISTRIBUTION NETWORK THAT ARE

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22 Option Demand theory is the payment a customer would make in order to maintain the option of taking service at any time.

3 PPLICA Statement No. 1R at 4.

ENTIRELY UNRELATED TO CUSTOMER DEMAND." [4] DO YOU AGREE WITH THIS CONTENTION?

A. No, this is not a justification for assigning the cost to the customer category. Just because a cost factor is not directly caused by demand does not mean that the cost is attributable to the customer classification. My direct testimony acknowledges that many factors affect the incurrence of distribution costs which are not completely caused by either demand or number of customers. The lists of factors can be quite long: geographic circumstance, topology, soil conditions, location of roads and highways, economies of scale, customer density, load forecasting uncertainty, safety standards, minimization of energy losses, corporate standards, etc. But it is incorrect to take the cost impacts of these factors and dump them in the bin of customer costs solely because they are not directly linked to demand. The Company's argument treats customer allocation as the default method for any causal relationship that can't be clearly defined. That approach is consistent with Dr. Bonbright's concern that cost study analysts inappropriately use "the category of customer costs as a dumping ground for costs that he cannot plausibly impute to any of his other categories."[5] Moreover, many of those cost influences are more related to demand and customer usage than customer count.[6]

[4] PPLICA Statement 1R at 4.
[5] Bonbright, James, *Principles of Public Utility Rates*, at 349, Columbia University Press, 1961.
[6] Examples include economies of scale (based on facility size), forecasting uncertainty, and losses.

Q. PPLICA'S REBUTTAL TESTIMONY DISPLAYS A DIAGRAM TO DEMONSTRATE THAT DISTRIBUTION DELIVERY INFRASTRUCTURE IS CUSTOMER-RELATED.[7] DOES IT PROVE WHAT IT CLAIMS?

A. No. The diagram purports to show two classes with equal demand, Class A, a residential subdivision, and Class B, a single large factory or power user. Without providing any numerical comparison, Ms. LaConte concludes "a much more extensive distribution system is required to attach a multitude of small customers than a single large customer, even though demand for each class is the same."[8] Apparently this impression is based on the perceived length of wire serving both classes in the diagram However, this illustration omits two critical factors, cost per customer and customer density (as in customers per linear mile).. When the customer density of serving different customer classes varies, the customer allocation produces weak and potentially misleading results. As noted in my direct testimony, Dr. James Bonbright's foundational textbook described the incongruity of using the minimum system without recognizing differences in customer density:

> [T]he annual costs of this phantom, minimum sized distribution system are treated as customer costs and are deducted from the annual costs of the existing system, only the balance being included among those demand-related costs…. Their inclusion among the customer costs is defended on the ground that, since they vary directly with area of the distribution system (or else with the lengths of the distribution lines, depending on the type of distribution system), they therefore vary indirectly with the number of customers.
>
> What this last-named cost imputation overlooks, of course is the very weak correlation between the area (or the mileage) of a distribution system and the number of customers served by this

[7] PPLICA Statement 1R at 5.
[8] Ibidem.

> system. For it makes no allowance for the density factor (customers per linear mile or per square mile). Indeed, if the company's entire service area stays fixed, an increase in number of customers does not necessarily betoken any increase whatever in the costs of a minimum-sized distribution system.[9]

Q. CAN YOU ILLUSTRATE HOW CUSTOMER DENSITY MIGHT AFFECT THE CONCLUSION DRAWN FROM MS. LACONTE'S HYPOTHETICAL?

A. Yes. During discovery, PPL provided data on the recent extension of service to five large power or large general service customers.[10] For the five customers, the average cost of additional distribution facilities was $1.75 million per customer and the mileage of added distribution lines was 1.78 miles per customer. As a contrast, presumably the residential tract is a suburban development with much higher density. PPL states that suburbs have an average 51 – 149 customers per mile.[11] In other words, for the average length of line to serve the single large customer, above, the residential development's lines would serve 86 – 253 residential customers.[12] This would suggest that allocating the costs of Class A and Class B on customer count, simply assuming a fixed relationship between length of lines and customers, is unreasonable.

Q. DID MS. LACONTE RESPOND TO YOUR POSITION THAT PPL'S MINIMUM SYSTEM FACILITIES ENCOMPASS SIGNIFICANT LOAD CARRYING CAPABILITY?

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9 *Principals of Public Utility Rates*, Columbia University Press, James Bonbright (1961) at 347-348.

10 PPL Response to OCA IX-37.

11 PPL Response to OCA IX-36.

12 1.7 miles X 51 customers/mile and 1.7 times X 149 customers/mile.

A. Yes. Her testimony states that assuming this claim is true, it does not justify rejecting the minimum system study. The testimony goes on to point to another utility that adjusts its CCOSS factors to remove its estimate of the load carrying capability of the minimum system.[13] However, the criticism ignores the fact that my recommendation also adjusts the minimum facility to remove the cost of load carrying capability (by removing labor installation cost). In fact, my proposal also adjusts the CCOSS in order to avoid the double counting of demand. Presumably the adjustment discussed by Ms. LaConte and my adjustment in this case are both intended to remove the impact of minimum system load carrying capacity, but my proposal is simpler and more straightforward. However, PPL has not proposed a demand adjustment similar to the adjustment discussed in her testimony.

B. PPL STATEMENT 7R

Q. MR. RIMAL CONTENDS THAT THE INCLUSION OF LOAD CARRYING COSTS WITHIN THE MINIMUM SYSTEM'S CUSTOMER CLASSIFICATION IS REASONABLE. DO YOU AGREE?

A. No. In my view, Mr. Rimal's description of the customer classification in his direct testimony is inconsistent with his position. His direct testimony states that the minimum system is a "system designed to simply connect customers."[14] He states that customer costs are incurred "to simply attach a customer to the system and are the same regardless of the

[13] PPLICA Statement 1R at 7.
[14] PPL Statement 7 at 15.

amount of energy the customer might consume." [15] These aspirations are consistent with the concept of minimizing usage-related costs within the customer classification. Like the PPLICA witness, Mr. Rimal expands the notion of "simply connecting customers" to a broader definition of access which can include some indeterminant level of load carrying capacity. By expanding the notion of "connecting" and "attaching" customers to a broader scope of costs, he has muddled the purpose of the minimum system study. How is the customer classified primary system simply the cost of connecting or attaching a customer when the principal purpose of primary lines is to connect substations to localized transformers? What size of pole or tower is required if the lines do not have load carrying capacity? My rebuttal of Ms. LaConte regarding her expanded view of "access" is similarly applicable to Mr. Rimal's rebuttal testimony.

Q. HOW DOES MR. RIMAL RESPOND TO YOUR TESTIMONY THAT THE PPL MINIMUM SYSTEM IS COMPRISED OF COMPONENTS WHICH ARE NOT THE MINIMUM SIZE FACILITIES ON THE SYSTEM?

A. My direct testimony provided examples of distribution facilities in the Company's minimum system study which were larger than the minimum sizes on the system. In order to minimize the inclusion of load carrying capacity, I recommended limiting the costs in the study to the portion represented by labor installation (i.e., non-material cost) expenditure, because labor is the portion of cost least likely to be affected by material sizing. Mr. Rimal responded that he did not conduct a zero-intercept study and that the NARUC manual permits the inclusion of load carrying costs in the minimum system,

[15] PPL Statement 7 at 18.

which is the alternative to a zero-intercept study.[16] Mr. Rimal stated that, based on the guidance of the NARUC manual, the minimum size components are the minimum size currently being installed on the system, as determined by the information Company personnel provided to him.[17]

Q. MR. RIMAL CITES THE NARUC ELECTRIC UTILITY COST ALLOCATION MANUAL ("NARUC CAM") AS SUPPORT FOR THE COMPANIES' MINIMUM DISTRIBUTION SYSTEM. PLEASE RESPOND TO HIS RELIANCE ON THE MANUAL.

A. First, reliance upon the NARUC Manual should be placed in appropriate perspective. The NARUC Manual is useful as an informative guide, but it is not intended to be applied in an unquestioned manner. The preface to the NARUC Manual sets out its objectives, including:

> The writing style should be non-judgemental, not advocating any one particular method, but trying to include all currently used methods with pros and cons.

The NARUC Manual was prepared in 1991 and probably reflected prevailing distribution classification practices at that time. However, "currently used methods" may have changed since that time. Nine years later, NARUC commissioned a report on distribution pricing methods which concluded that the majority of state commissions used a distribution classification method consistent with my recommendation (100% demand for joint distribution facilities and 100% customer for meters and services):

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16 PPL Statement 7R at 12.
17 Ibidem.

> The most common method [for apportioning distribution facilities between demand and customer] used is the "basic customer method" which classifies all wires, transformers, and poles as demand-related, and meters, meter reading, and billing as customer-related." This general approach is used by more than 30 states.[18]

Furthermore, the cautionary statements in the NARUC Electric Utility Cost Allocation Manual (CAM) regarding the application of minimum distribution system methods, indicate that the manual contemplates that utilities will consider potential demand double counting issues when they select minimum size components:

> The analyst must determine the minimum size of each piece of equipment. "Should the minimum size be based on the minimum size equipment currently installed, historically installed, or the minimum size necessary to meet safety requirements?"…Cost analysts disagree on how much of the demand costs should be allocated to customers when the minimum-size distribution method is used to classify distribution plant. *When using this distribution method, the analyst must be aware that the minimum-size distribution equipment has a certain load-carrying capability, which can be viewed as a demand-related cost.*
>
> When allocating distribution costs determined by the minimum-size method, some cost analysts will argue that some customer classes can receive a disproportionate share of demand costs. Their rationale is that customers are allocated a share of distribution costs classified as demand related. Then those customers receive a second layer of demand costs that have been mislabeled customer costs because the minimum-size method was used to classify those costs.[19]

As discussed in my initial testimony, the minimum size components used in the Companies' minimum distribution system studies contain considerable load carrying capability and, therefore, result in the double recovery of demand costs under the label of

[18] "Charges for Distribution Service: Issues in Rate Design," Regulatory Assistance Project, Dec. 2000, page 30, Weston, Harrington, Cowart, Moskovitz, and Shirley.

[19] NARUC CAM at 95 (emphasis added).

customer costs. The NARUC CAM explicitly recognizes that the minimum distribution system method can result in double counting class demands, and suggests that the problem can be minimized through the careful selection of minimum size components or the use of the zero intercept methodology.[20] Mr. Rimal does not give adequate recognition of the NARUC manual's cautionary advice about the load carrying capacity of minimum size components.

Q. WHAT IS YOUR CONCLUSION REGARDING THE REBUTTAL OF YOUR MINIMUM SYSTEM RECOMMENDATION BY MS. LACONTE AND MR. RIMAL?

A. Their rebuttal testimony on this subject should be rejected. The Company's minimum system recommendation results in an excessive customer classification due to the inclusion of significant demand capacity as a customer cost, which results in a double counting of class demands. The impact of double counting adversely affects customer classes comprised of low usage customers, such as residential and small general service. My recommendation limiting the minimum size components to installed labor cost minimizes the load carrying portion of the equipment cost and represents a reasonable adjustment of the Company's minimum system study.

Q. DID ANY OTHER PARTY'S REBUTTAL WITNESS ADDRESS YOUR MINIMUM SYSTEM RECOMMENDATION?

[20] Ibidem.

A. Yes. OSBA witness Ewen states that OCA's modification of the Company's ACCOS appears reasonable.[21]

IV. RESIDENTIAL CUSTOMER CHARGE

Q. DOES MR. RIMAL ATTEMPT TO REBUT YOUR CUSTOMER CHARGE RECOMMENDATION?

A. Yes. Mr. Rimal recommends a $17 residential customer charge. My recommendation is to maintain the customer charge at $14.09 - $15.58 (depending on whether previous riders are included).

Q. MR. RIMAL CONTRASTS YOUR BASIC CUSTOMER CHARGE ANALYSIS WITH YOUR RECOMMENDATION TO UTILIZE THE HIGHER EXISTING CUSTOMER CHARGE LEVEL. HAS HE CONVEYED THE CONTEXT OF THIS POSITION?

A. Not fully. Mr. Rimal says that my objective of limiting the customer charge analysis to costs which vary with the number of customers is contrary to the ACCOSS framework which allocates embedded costs among customer classes. However, his testimony inappropriately conflates class cost allocation --which allocates total costs to customer classes--with rate design, which develops rates to recover costs within each customer class. Cost allocation is concerned with fairly apportioning total costs among customer classes. Rate design focuses on the component rates charged to end use consumers and should consider several pricing objectives, including public policy, economic efficiency, and the

[21] OSBA Statement 1R at 1.

manner in which the customers respond to prices. From an economic perspective, residential rates should convey usable pricing information to the end user so that they can respond by controlling their usage of utility service. In a two part tariff (fixed charge and usage charge), the monthly fixed customer charge conveys no useful pricing information to customers other than rationing access to the utility system. For this reason, my testimony quantified a basic customer cost composed of only those accounts which vary directly with the number of customers. So long as the customer charge recovers this basic cost, plus a reasonable contribution to common cost, the resulting fixed monthly charge is consistent with economic principles and is subsidy-free. Therefore, I concluded that the current PPL customer charge satisfies this criterion and should not be changed

Q. IS MR. RIMAL'S CRITICISM THAT YOUR ANALYSIS OMITS "CUSTOMER RELATED" A&G AND GENERAL PLANT COSTS VALID?

A. No, He claims that my analysis has utilized a "a very restrictive and flawed description" of what constitutes customer-related costs. The cardinal principle of assigning costs to classes is cost causation. However, the types of costs he is concerned with have a very weak or non-existent relationship to cost causation and are only classified in order to force the ACCOS study to equal full costs. The reason the costs are termed "indirect" is because they do not have a clear unambiguous causal connection to particular classifications. They do not directly vary with customer count or other classifiers. Although the classification can be a necessary but flawed means of achieving full allocation in the ACCOSS, analysts are not compelled to develop rate design pricing components based upon weak causality.

My understanding is that the Commission does not require PPL to include such costs nor does it prevent a deeper review of the appropriateness of costs in the customer charge. Contrary to Mr. Rimal's position and consistent with my analysis of a cost-based customer charge, the 2023 Columbia Water Company decision rejected a customer charge which is comprised of components which do not vary directly with the number of customers:

> We agree with the OCA that the Company's analysis includes numerous overhead costs that cannot reasonably be considered "direct costs" required to connect and maintain a customer's account. Rather, they are simply overhead costs that Columbia Water incurs in rendering service to its customers. The fact that some of these costs may be fixed, does not in and of itself make them direct costs that should be collected from a customer charge. Rather, the appropriate test is "whether the costs would increase with the addition of a customer and decrease with the subtraction of a customer." [22]

Q. MR. RIMAL CRITICIZES YOUR EXCLUSION OF UNCOLLECTIBLE EXPENSE FROM THE CUSTOMER CHARGE. DO YOU AGREE WITH HIS CRITICISM?

A. No. The Company assigns 100% of uncollectible expense to the customer charge. This pricing decision fails the test of cost causation. First, the customers who caused the uncollectible expense are no longer on the system. Existing customers cannot control the sunk cost of uncollectible accounts. Second, if uncollectibles were to be considered a customer charge component, the percentage would be much smaller than 100%. The size of customer bills have a strong causal influence on customer default. The customer charge

[22] Columbia Water Company Docket No. R-2023-3040258, Order at 155, Jan. 18, 2024.

comprises, on average, 9% of residential customer bills. It is not unreasonable to expect that distribution and energy usage rates have a much greater causal connection to uncollectibles. Mr. Rimal asserts that uncollectibles are included in customer accounts based on Uniform System of Accounts (USOA) practice. However, as noted in my direct testimony, the decision to record an expense to customer accounts does not dictate customer classification decisions which are based on cost causality.

Q. MR. WISHART REBUTS THE ARGUMENT THAT HIGHER CUSTOMER CHARGES DECREASE THE INCENTIVE FOR ENERGY CONSERVATION. DO YOU AGREE WITH HIS ARGUMENT?

A. No, Mr. Wishart essentially argues that the monthly impact of higher volumetric charges caused by a higher customer charge are too small to make a difference in customer behavior. However, his position is overly simplistic and does not reflect the impact on life cycle costs of appliances with long lives. And it ignores the differences in various customers' behavior and discount rates. For example, some customers may require both an appliance rebate and lower customer charges to make the life cycle costs and benefits of an appliance decision viable. The marginal impact on conservation decisions is important. Mr. Wishart illustrates the difference in volumetric rate for a $17 customer charge vs. a $10 customer charge, which is approximately $.008 per kWh.[23] I have performed analyses in the past of an Energy Star heat pump compared to standard heat pump in which a 1 penny differential in the volumetric rate was the difference between a

[23] PPL Statement 8R at 18,

positive or negative life cycle benefit for purchasing the higher efficiency heat pump.[24] Mr. Wishart dismisses out of hand the impact of an eight-tenth cent differential in the volumetric rate for PPL. In my opinion, that is an overly simplistic view of energy conservation and ignores the life cycle accumulation of bill impacts.

Q. MR. WISHART CRITICIZES YOUR TESTIMONY FOR STATING THAT THE PROPOSED CUSTOMER CHARGE INCERASE IS 20% RATHER THAN 9% WITH RIDERS INCLUDED. PLEASE RESPOND TO HIS CRITICISM.

A. First, my testimony included both percentage figures and stated that $14.09 and $15.58 are alternative ways of expressing the current customer charge, depending on whether riders are included or not. While I prefer the base customer charge to represent the current rate, my testimony states that the Company figure including riders is also valid. Second, the $15.58 PPL current customer charge favored by Mr. Wishart is 38.8% higher than the statewide average of electric utility customer charges.[25] PPL currently has the highest electric customer charge in Pennsylvania, and the increase to $17.00 would result in a 52% higher charge than the statewide average. Therefore, the PPL proposal expands the extent that its customer charge exceeds the monthly fixed charge of other Pennsylvania electric utilities.

Q. DO YOU HAVE A CORRECTION TO YOUR BASIC CUSTOMER CHARGE ANALYSIS?

[24] Docket No. R-2018-3000164, PUC v. PECO Electric, OCA Statement 3, Schedule CJ-4.
[25] The statewide average residential customer charge is $11.22. See OCA Statement 4 at 32.

A. Yes. OCA Statement 4 Exhibit CJ-4 provided my analysis of customer direct costs for the residential customer charge. During the course of responding to discovery, I found a minor error in the calculation of the basic customer costs. Exhibit SR-CJ-1 contains the corrected calculation. As a result of the correction, the basic customer charge is $8.85 instead of $8.54.

V. REVENUE ALLOCATION

Q. DID MR. RIMAL'S REBUTTAL TESTIMONY REVISE THE COMPANY'S REVENUE ALLOCATION?

A. Yes. The Company corrected several errors in both the revenue requirement and the class allocation. Of particular note, the Company's weighted class allocation of service lines contained an error which reduced the residential class allocation and changed allocations among general service classes.

Q. HAVE YOU COMPARED THE COMPANY'S REVISED REVENUE ALLOCATION WITH THE OCA REVENUE ALLOCATION AFTER CORRECTION OF THE ERROR.

A. Yes. In order to compare the OCA and PPL revenue allocation recommendation, it was necessary to reflect the same corrections from Mr. Rimal's rebuttal testimony in the OCA version of the ACCOS model and mitigated revenue results. The tables below show the mitigated revenue allocation with rebuttal correction for the PPL and OCA revised recommendations. Both are based on the 150% revenue increase cap and no decrease limitation.

PPL Mitigated Revenue Corrected			
Rate	Revenue Increase	Percent of Total	Percent
RS	$ 268,662,051	69.9%	37.13%
RTS	4,473,691	1.2%	56.05%
GS-1	35,024,543	9.1%	44.38%
GS-3	47,427,685	12.3%	36.66%
LP-4	21,883,322	5.7%	56.05%
LP-5	-	0.0%	0.00%
GH-2	549,707	0.1%	42.00%
SL/AL	6,500,203	1.7%	26.58%
System	$ 384,521,202	100.0%	38.20%

OCA Mitigated Allocation Corrected			
Rate	Revenue Increase	Percent of Total	Percent
RS	$ 244,452,903	63.6%	33.79%
RTS	4,561,762	1.2%	57.15%
GS-1	29,282,643	7.6%	37.11%
GS-3	74,137,747	19.3%	57.30%
LP-4	22,314,129	5.8%	57.15%
LP-5	-	0.0%	0.00%
GH-2	749,911	0.2%	57.30%
SL/AL	9,022,106	2.3%	36.89%
System	$ 384,521,202	100.0%	38.20%

Q. HAVE YOU ATTEMPTED TO REVIEW THE MID-POINT BETWEEN THE TWO ALLOCATION RECOMMENDATIONS?

A. Yes. While the OCA revenue allocation, above, continues to be my recommendation, sometimes reviewing the mid-point between the two proposals can be useful. The table below is based on averaging the class percent of total increase to arrive at a middle ground.

In my opinion, this middle ground result is not unreasonable and reflects elements of both the OCA and Company position.

Average of OCA and PPL Revenue Increases			
Rate	Revenue Increase	Percent of Total	Percent
RS	$ 256,557,477	66.7%	35.51%
RTS	$ 4,517,727	1.2%	56.65%
GS-1	$ 32,153,593	8.4%	40.81%
GS-3	$ 60,782,716	15.8%	47.04%
LP-4	$ 22,098,725	5.7%	56.67%
LP-5	$ -	0.0%	0.00%
GH-2	$ 649,809	0.2%	49.72%
SL/AL	$ 7,761,154	2.0%	31.72%
System	$ 384,521,201	100.0%	38.20%

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY AT THIS TIME?

A. Yes.

Exhibit SR-CJ-1

PPL Customer Charge Analysis

	Rate Base	
1	Services	692,782,045
2	Meters	215,121,118
3	Sub-Total Rlant	907,903,163
4	Accum. Depreciation	476,517,847
5	ARCS/MARCS	(77,805,404)
6	Cust. Deposits	(1,979,388)
7	Sub Total Rate Base	351,600,523
8	Return and Income Taxes	41,004,094
	Expenses	
9	Meter & Service O&M	3,982,908
10	A 926 Expense	731,896
11	Customer Accounts	80,588,753
12	Late Payment Fee Revs	(11,428,698)
13	Reconnection Fee Revs	(636,663)
14	Depreciation & Amort.	23,878,527
	[Sum 9 thru 14]	
16	Total Expenses	97,116,724
	[8+15]	
17	**Basic Customer Charge Cost**	138,120,817
18	Billing Units	15,603,324
	[16/17]	
	Customer charge	$ 8.85

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Clarence L. Johnson, hereby state that the facts above set forth in my Surrebuttal Testimony, OCA St. 4SR, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: February 9, 2026

Signature: /s/ Clarence L. Johnson
Clarence L. Johnson

Address: 3707 Robinson Avenue
Austin, TX 78722

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:		
	:	Docket Nos.	R-2025-3057164
v.	:		C-2025-3057844
	:		C-2025-3057889
PPL Electric Utilities Corporation	:		C-2025-3057946

DIRECT TESTIMONY

BARBARA R. ALEXANDER
BARBARA ALEXANDER CONSULTING LLC

ON BEHALF OF

OFFICE OF CONSUMER ADVOCATE

December 22, 2025

I. INTRODUCTION AND SUMMARY OF RECOMMENDATIONS

Q. PLEASE STATE YOUR NAME, ADDRESS AND OCCUPATION.

A. My name is Barbara R. Alexander. I am the sole member manager of Barbara Alexander Consulting LLC. My address is 44 Beech St., Hallowell, ME 04347. I appear in this case as a witness on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Q. WHAT IS YOUR BACKGROUND AND EXPERIENCE WITH RESPECT TO THE ISSUES ON WHICH YOU ARE PROVIDING TESTIMONY IN THIS PROCEEDING?

A. I opened my consulting practice in March 1996, after nearly ten years as the Director of the Consumer Assistance Division of the Maine Public Utilities Commission. While there, I testified as an expert witness on consumer protection, customer service and low-income issues in rate cases and other investigations before the Commission. My consulting practice is directed to consumer protection, customer service and low-income programs and policies relating to the regulation of the telephone, electric and gas industries. My practice has included policy issues relating to the adoption of retail energy markets and the regulation of public utility distribution service, particularly relating to reliability of service, rate programs, customer service performance, as well as default service programs and policies. I have appeared in over 30 U.S. and Canadian jurisdictions as an expert witness on behalf of state utility consumer advocates and national and state non-profit consumer organizations.

I am a graduate of the University of Michigan (B.A. 1968) and the University of Maine School of Law (J.D. 1976).

I have appeared before the Pennsylvania Public Utility Commission (PUC or Commission)

many times on behalf of the OCA. I filed testimony on consumer education, consumer protection, supplier licensing, customer enrollment, default service, and Code of Conduct issues for the OCA in the Commission's electric restructuring proceedings in 1997 and 1998, as well in all in the natural gas restructuring cases beginning in 1999. With respect to issues relating to retail market competition policies, I have filed testimony on behalf of the OCA on policies that should govern the planning and acquisition of Default Service for residential customers and on proposals to adopt Purchase of Receivables (POR) programs, Customer Referral Programs, and other "retail market enhancement" programs for electric and natural gas utilities, including PPL Electric. I have provided testimony submitted on behalf of the OCA on service quality and low-income program issues associated with recent electric and natural gas distribution company mergers and base rate cases for electric utilities, water and sewer utilities, and natural gas utilities as documented in my CV with the specific identification of relevant proceedings attached as Exhibit BA-1.

Q. DO YOU HAVE ADDITIONAL EXHIBITS ATTACHED TO THIS TESTIMONY?

A. Yes. I attach the following Exhibits:

- Exhibit BA-1: C.V. of Barbara R. Alexander
- Exhibit BA-2: Call Center Performance Data 2023-2025
- Exhibit BA-3: Summary of Root Cause Analysis (Barbara Alexander)
- Exhibit BA-4: PPL Field Technician Termination of Service Training, PPL Response to OCA-VII-7, attachment 1.
- Exhibit BA-5: Settlement and Commission Order, Docket No. P-2016-2524581.

Q. PLEASE SUMMARIZE PPL ELECTRIC'S PROPOSAL TO INCREASE RATES IN THIS PROCEEDING.

A. On September 30, 2025, PPL Electric Utilities Corporation (PPL Electric or the Company) filed a base rate case with the Commission. The Company proposes to increase rates to produce additional overall revenues of $356.3 million per year, a 33.4% increase in overall distribution revenue requirement. PPL provides electric distribution service to approximately 1.49 million residential, commercial, and industrial customers in portions of 29 counties across eastern and central Pennsylvania. Under the Company's proposal, the monthly bill for distribution charges for a residential customer using 1,000 kWh per month would increase by $14.80, from $65.16 to $79.96, or by approximately 22.7%. The Company has proposed increasing the fixed, monthly residential customer charge from $15.58 to $17.00, or by 9%.[1] The Company proposes a return on equity of 11.3% resulting in an overall rate of return of 8.56%, in conjunction with an equity-rich capital structure of 56% equity and 44% debt. Additionally, the filing requests approval of operational improvements regarding storm reliability, vegetation management, and infrastructure improvements. The filing also requests approval of customer service-related improvements as follows: cancelation of bill payment fees, EDI transaction fees will be recovered directly from the Electric Generation Suppliers instead of distribution customers, a large load interconnection tariff, electric vehicle rebate program, and tariff changes to classify customers based on use of the system.

Q. WHAT ISSUES WILL YOU ADDRESS IN YOUR TESTIMONY?

A. I will address the following issues in this proceeding:

[1] However, as included in OCA Witness Clarence Johnson's testimony, the actual current customer charge is $14.09 as set in PPL Electric's last base rate case. The reference to the larger customer charge amount above reflects PPL's intent to include various other charges in their description of the customer charge.

- Customer service, including the performance of the call center, billing, meter reading, complaint handling, and other metrics tracked by the Commission.
- Consumer protection policies and programs, particularly those relating to Chapter 56 of the Commission's regulations.
- PPL Electric's analysis of its customer complaints and payment arrangements;
- PPL Electric's proposal to eliminate fees for certain forms of customer payments for the PPL Electric bill and its inclusion of costs associated with this proposal in its revenue requirement;
- PPL Electric's presentation of, and customer communications concerning, Electric Generation Supplier Charges included on PPL Electric's residential customer bills; and
- PPL Electric's proposed customer communications and marketing for its Electric Vehicle charging pilot.

Q. IS YOUR TESTIMONY EXCLUSIVE ON THESE ISSUES?

A. No. While I am the primary witness on customer service and consumer protection policies and programs, my testimony supplements and contributes to the overall recommendations of the other OCA witnesses.

Q. WILL YOU PROPOSE CHANGES TO THE REVENUE REQUIREMENT OR RATES PROPOSED BY PPL ELECTRIC?

A. Not directly. My testimony concerning customer service and reliability of service performance is intended to provide context on the reasonableness of PPL Electric's proposed revenue requirement, as well as the adjustments made by other OCA witnesses. In particular, I recommend that the Commission take PPL Electric's actual customer

service performance and deficiencies that I have documented in my testimony into account in the determination of the Company's rate of return.

Q. WHAT IS THE CONNECTION BETWEEN YOUR DISCUSSION OF SERVICE QUALITY AND CUSTOMER SERVICE PERFORMANCE AND THE RATE INCREASE PROPOSED BY PPL ELECTRIC?

A. Any public utility must justify its rates in part based on its ability to perform its essential quality of service and customer service functions at a reasonable performance level. It is appropriate to compare the performance of the utility seeking a significant rate increase to other Pennsylvania utilities, particularly where, as here, PPL Electric has not filed a base rate case since 2015. My analysis and findings should inform the Commission on the reasonableness of PPL Electric's significant rate increase proposals. In other words, if PPL Electric seeks a rate increase, but there are deficiencies in its customer service performance, the Commission should order improvements in specific areas as a condition of any rate increase or consider reducing the rate increase until reforms have been adopted. This approach is mandated by the statutory guidelines governing public utility rate cases in which the Commission must evaluate the "efficiency, effectiveness, and adequacy of service."[2]

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS:

A. I recommend the following requirements that should be imposed if any rates are increased:

- PPL Electric's oversight of its numerous call center third party contractors and their varied locations in and outside of the United States is deficient. My first recommendation

[2] 66 Pa. C.S. Section 523.

is that PPL Electric should review and update its vendor provided training materials to ensure that they reflect the most current Pennsylvania policies and PPL's own commitments in recent proceedings that I have documented in my testimony. I also recommend that PPL Electric be required to conduct a regular audit and evaluation of compliance with Chapter 56 for its call centers wherever they are located. This more formal audit or evaluation should not rely on incidents of complaints or solely based on monitoring calls but should seek to find and document actions and customer transactions that raise concerns or that reflect indicia of a system wide problem with training content or onsite oversight. Contracts should reflect provisions that allow PPL Electric to impose penalties based on the findings of these audits and external criteria, such as Bureau of Consumer Service (BCS) infractions and verified complaints. Additionally, documentation associated with these audits and their findings should be available for discovery in a future base rate case or in the investigation of complaints. This recommendation is closely aligned with my recommendation for a more structured root cause analysis of customer complaints discussed in more detail below.

- PPL Electric's call center performance is below average and has significantly deteriorated since 2023. PPL Electric does not link meeting any call center performance standards to its request for a significant rate increase in this proceeding. While the Company has customer service performance goals, those goals reflect a below average performance and fail to include any objective for the abandonment rate. I recommend that as a condition of any rate increase adopted by the Commission, that PPL Electric be required to conform to the average performance of other Pennsylvania electric distribution companies (EDCs), namely answering 80% of the calls within 30 seconds and an

abandonment rate of less than 9%, a performance that PPL met in 2023. Finally, PPL's monthly performance varies widely and should be supervised and managed to achieve a more regular and higher level of performance to avoid dramatic swings in customer experience.

- PPL Electric does not conduct regular root cause analysis of its customer complaints and BCS findings. I recommend that PPL Electric investigate customer complaints and BCS findings of "infractions," Second, I recommend that PPL Electric formally track the recommendations, document system-wide steps taken in response to those recommendations and evaluate on an ongoing basis whether or how the steps and implementation taken in response to the root cause evaluation have achieved their intended purpose. Any ongoing root cause analysis should include this organic feedback mechanism to determine if the root cause has been properly identified and the steps or implementation taken to respond to those findings have accomplished the intended results. Third, I recommend that PPL Electric develop a methodology to track and evaluate the success and failure of a statistically valid number of payment plans negotiated by PPL Electric, with perhaps starting with an evaluation of the Payment Agreement Requests (PARs) resolved by BCS.

- PPL Electric's proposal to eliminate transaction fees for the payment of customer bills should be approved. However, the amount that PPL Electric proposes to include in its revenue requirement to pay a third party contractor to process customer payments should be evaluated to ensure that those costs are the lowest possible and that reasonable efforts have been undertaken to ensure competitive based costs. I recommend that PPL Electric provide documentation that the fees that it seeks to include in rates are the lowest cost and

that reflects a more recent analysis of handling these transactions in house (i.e., directly with the credit card companies) or by means of a more recent request for proposals. This information should be included in PPL Electric's Rebuttal testimony in order to determine the reasonable amount of additional costs to be included in rates.

- Based on the materials I have reviewed, PPL Electric has not complied with its 2016 settlement of a proceeding to establish specific training materials and obligations of the Company's field technicians prior to the use of its metering system to remotely terminate service. I recommend that PPL Electric immediately revise and submit updated training materials and evidence of compliance with the training and operations of its field representatives with all the terms of this almost decade-old Settlement. Second, I recommend that PPL Electric implement a monthly "personal contact report" that contains information about the attempt of personal contact, whether such contact occurred, and whether termination occurred or was halted at that time and for what reason. Third, I recommend that PPL Electric develop a method of categorizing the reasons for when a hold is ordered so that PPL Electric can evaluate the potential for additional communications or other actions that might prevent the more expensive attempt to terminate service. In effect, my recommendation is to consider this information in future root cause analysis of key performance data.

- PPL Electric should consider providing the same consumer protections against higher electric generation supplier (EGS) charges for "low income" customers as it has committed to provide to its CAP or OnTrack low income customers. In light of the ongoing adverse bill impacts due to EGS charges that exceed the Price to Compare, I recommend that the Company undertake additional targeted outreach and education to its residential

customers concerning high EGS charges and the impact of those charges on the customer's PPL Electric bill, payment plans, and collection actions.

- PPL Electric's proposed electric vehicle pilot is not fully designed and without sufficiently identified or supported marketing and evaluation criteria. These defects support the recommendations of OCA witness Matthew Hoyt concerning this proposed pilot.

II. CUSTOMER SERVICE PERFORMANCE METRICS, OVERSIGHT OF CALL CENTERS, AND CALL CENTER PERFORMANCE

Q. AS A PRELIMINARY MANNER, DID PPL ELECTRIC INCLUDE ANY TESTIMONY IN ITS BASE RATE FILING THAT SUMMARIZES OR ADDRESSES ITS CUSTOMER SERVICE PERFORMANCE?

A. No. PPL Electric's filing did not include any presentation of its customer service performance, its most recent Management Audit, or performance metrics reported by the Commission. This omission is particularly troubling because the Company experienced a significant episode of billing errors and metering errors when it changed its internal software in 2023. That episode resulted in a formal Commission investigation and the approval of a Settlement that required the Company to pay a penalty, incur $16.2 million in mitigation expenses that it committed not to seek recovery in any future rate case, as well as certain actions to remediate the affected customers and its invest in certain meter data management technologies.[3] I find the omission of an evidence based discussion of

[3] Pennsylvania Public Utility Commission, Bureau of Investigation and Enforcement v. PPL Electric Utilities Corporation, Docket No. M-2023-3038060 (Opinion and Order entered May 16, 2024).

the Company's customer service performance and description of how it has complied with this Settlement and documented how those costs are not included in proposed customer rates indicates a lack of priority associated with the statutory linkage between rates and quality of service. As a result, my evidence and findings reflect discovery conducted in this proceeding and should be taken into account when reviewing the reasonableness of the proposed rate increase and the rate of return.

Q. PLEASE SUMMARIZE THE CUSTOMER SERVICE PERFORMANCE METRICS MONITORED BY THE COMMISSION.

A. The Commission publishes an annual Customer Service Performance report for the call center, meter reading, billing timeliness, customer satisfaction survey responses, and response to customer disputes for electric and natural gas distribution companies.[4] The most recent published data reflects 2023 performance. I obtained similar or comparable data on these performance areas from PPL Electric in discovery for 2024 and 2025 to date. In addition, the Commission publishes a quarterly UCARE report (Utility Customer Activities Report and Evaluation) that presents data on complaints and payment arrangements handled by the Commission's Bureau of Consumer Services for electric, natural gas, and water and sewer utilities, including PPL Electric. The most recent UCARE report presents preliminary calendar year 2024 results.[5]

Q. PLEASE DISCUSS WHY PPL ELECTRIC'S CALL CENTER PERFORMANCE IS CRUCIAL TO ANY EVALUATION OF ITS CUSTOMER SERVICE.

[4] https://www.puc.pa.gov/filing-resources/reports/customer-service-performance-reports/
[5] https://www.puc.pa.gov/filing-resources/reports/consumer-activities-report-evaluation/

A. PPL Electric relies on a customer call center as the main method by which customers can communicate with PPL Electric's customer representatives. PPL Electric does not maintain any office in its service territory in which a customer can interact in person with a PPL Electric customer service representative to report an outage, ask questions about the calculation of their bill, file a complaint, ask for a payment plan, or respond to a termination notice.[6] PPL Electric tracks the standard performance metrics that are typical for a large call center, including the average speed of answering a call once it is transferred to a live customer service representative, the abandonment rate, the percentage of calls in which customers hang up or abandon their call due to a long wait time, and the busy-out rate, the percentage of calls that encounter a busy signal.[7]

Q. DESCRIBE THE STAFFING, LOCATION, AND MANAGEMENT OVERSIGHT OF PPL ELECTRIC'S CUSTOMER CALL CENTER.

A. PPL Electric relies on PPL customer service employees and a third party contractor to handle customer calls. The third party contractor maintains call center employees in the U.S. and in other countries outside of the U.S. The staffing levels for each type of call center and their locations are as follows:[8]

A. PPL Lehigh:
- 53 agents with 47 remote and 6 in person
- Location Manager:

B. PPL Scranton
- 49 agents with 47 remote and 2 in person
- Location Manager:

[6] PPL Response to OCA-VII-5.
[7] While the busy out rate has historical significance, modern call centers for large utilities and businesses rely on an automated interactive menu of options for all calls and normally do not, therefore, experience busy signals. Once entering the menu, a caller may experience long wait times to speak to a customer representative which is captured in the average speed of answer or the percentage of calls answered within a certain time period.
[8] PPL Response to OCA-VII-4, Attachment 1 (CONFIDENTIAL). My testimony eliminates the names of the managers/supervisors and reflects PPL's agreement to include the information above as public.

C. iQor US:
- 94 Virtual Agents with 52 agents that take On-Track calls
- Location Manager:

D. iQor Trinidad:
- 45 on-site agents
- Location Manager:

E. iQor Philippines:
- 39 on-site agents
- Location Manager:

F. iQor Colombia:
- 38 on-site agents
- Location Manager:

G. Overarching support:
- - iQor Director
- - iQor Senior Director
- – PPL Vendor Support

Q. AS A RESULT OF THIS USE OF CALL CENTER EMPLOYEES NOT LOCATED IN THE U.S. AND THE RELIANCE ON VIRTUAL OR REMOTE ACCESS, DO YOU HAVE CONCERNS THAT SHOULD BE TAKEN INTO ACCOUNT?

A. Yes. The supervision of call center representatives employed by a third party contractor, the use of virtual and remote agents, and their location outside of the U.S. at the very least complicates the obligation to ensure that the transactions reflect the Commonwealth's policies and Commission regulations. PPL Electric management must rely on oversight and ensure compliance without routine access to the call center locations, the ability to monitor call and call transactions in person and the reliance on the third party contractor to implement training, ensure discipline and enforcement of PPL Electric's requirements and training materials.

Q. HOW DOES PPL TRAIN ITS CUSTOMER SERVICE REPRESENTATIVES?

A. PPL Electric has produced over 2,000 pages of training documents that are used to conduct training for its customer service representatives in their call centers based in the U.S.,

Trinidad, Columbia, and Philippines.[9] I have not reviewed the content of these training documents in detail. However, they reflect a wide range of detailed instructions on current Pennsylvania regulations, PPL Electric Company policy, and how to interact with customers in the PPL Electric customer billing and software systems. These training sessions are conducted remotely. According to PPL, "All vendor training sessions are delivered by certified vendor trainers and follow the PPL Electric approved training curriculum."[10] I interpret this statement to mean that PPL Electric employees may or may not conduct the actual training modules but rely on "vendors."

Q. DO YOU HAVE REASON TO CONCLUDE THAT THESE TRAINING MATERIALS DO NOT REFLECT CURRENT PENNSYLVANIA POLICIES AND/OR RECENT PPL ELECTRIC COMMITMENTS?

A. Yes. Of particular concern is that the training documents do not reflect PPL Electric's agreements to settlements (DSP V and DSP VI) that eliminate OnTrack customers from participating in the retail electric supply market (both directly and via the Standard Offer Program). The training documents explicitly state that CAP or OnTrack customers can shop and can participate in the Standard Offer Program, and explains why such a policy is supported:

> OnTrack customers are allowed to shop for an alternate generation supplier and are eligible to participate in the Standard Offer Program (SOP).
> There are 3 primary reasons for allowing OnTrack customers to shop:
> 1.The Customer Choice Act passed by the state legislature in 1997 encourages and allows all customer to shop.
> 2.Reducing generation costs for OnTrack customers would lower overall costs for all residential customers who pay for the program.

[9] PPL Response to OCA-XV-1 provides a document listing the training sessions, location, and number of representatives attending these sessions (Attachment 1) and 35 documents (Attachments 2-36) representing the separate training modules.
[10] PPL Response to OCA-XV-1.

3. Lowering generation costs would allow OnTrack participants to use their CAP Credits allocation for a longer period.[11]

Q. HOW DOES PPL ELECTRIC ENSURE COMPLIANCE AND OVERSIGHT OF ITS THIRD PARTY CONTRACTOR CALL CENTER OPERATIONS?

A. In addition to relying on the implementation of these training documents, PPL Electric relies on the performance standards and predetermined penalties set forth in the contracts with their third party call center vendors. However, none of these performance standards reflect compliance with Chapter 56 or findings relating to customer complaints. Rather, these contractual standards for the most part reflect call handling efficiency metrics and the penalties are specifically limited to those metrics.[12] No such penalties have been imposed under these call handling metrics.[13]

PPL Electric does track customer complaints that reflect the contact with the specific representative and has compiled a list of complaints where the Company determined that the contractors were not in compliance since January 2023.[14] A total of 264 incidents of failure to comply by the third party agents is documented.[15] However, there is no specific action undertaken in response to this compilation in terms of disciplinary actions, contractual penalties, or how these incidents were explored to determine if there were similar occurrences. PPL also reviews a sampling of customer call recordings. A "quality score" is calculated based on the identification of "customer experience improvement opportunities and to ensure compliance with Pennsylvania regulations."[16] PPL Electric

[11] PPL Response to OCA-XV-1, Attachment 30, page 38.
[12] PPL Response to OCA-VII-42.
[13] PPL Response to OCA-VII-45.
[14] PPL Response to OCA-XIV-8.
[15] PPL Response to OCA-XIV-8, attachment 1.
[16] PPL Response to OCA-VII-30.

also states that the Company has "customer satisfaction mechanisms at the agent level and has understanding/satisfaction checks with robust education/referral content."[17] As I discuss below, I find these oversight activities insufficient.

Q. ARE THE COMPANY'S COMPLIANCE MECHANISMS SUFFICIENT?

A. No. There is no evidence that PPL Electric management has conducted an evaluation or audit to proactively document violations or actions that fail to comply with Commission regulations. Nor is there any evidence that the oversight that I have described above has actually resulted in any formal action in response to improper actions by any agent. Rather, any incidence that is uncovered as a result of a customer complaint or call recording is handled primarily with "coaching" and increased supervision by the third party contractor's managers since there is no contractual penalties for violations of the Commission's regulations.[18]

Q. WHAT DO YOU RECOMMEND?

A. I recommend that PPL Electric be required to conduct a thorough examination and update its training materials and training vendors to ensure that the materials are up to date and conform to PPL Electric's commitments in recent regulatory proceedings. This is particularly important in dealing with OnTrack customer policies. In addition, I recommend that PPL Electric be required to conduct a regular audit and evaluation of compliance with Chapter 56 for its call centers wherever they are located. This more formal audit or evaluation should not rely on incidents of complaints or solely based on monitoring calls but should seek to find and document actions and customer transactions

[17] PPL Response to OCA-VII-29.
[18] PPL Response to XIV-13.

that raise concerns or that reflect indicia of a system wide problem with training content or onsite oversight. Contracts should reflect provisions that allow PPL Electric to impose penalties based on the findings of these audits and external criteria, such as BCS infractions and verified complaints. And documentation associated with these audits and their findings should be available for discovery in a future base rate case or in the investigation of complaints. This recommendation is closely aligned with my recommendation for a more structured root cause analysis of customer complaints discussed in more detail below.

Q. PLEASE SUMMARIZE PPL ELECTRIC'S CALL CENTER PERFORMANCE.

A. PPL Electric's call center performance is below average. The Company answers significantly less than 80% of its customer calls within 30 seconds, deteriorating from 67% in 2023 to 35% in 2024. Furthermore, the abandonment rate has increased from 9% in 2023 to 17% in 2024 and even higher at 19% for 2025 to date. This deteriorating performance has occurred even though the volume of residential customer calls decreased 17% from 2023 to 2024. The Commission's Management Audit documented this poor performance in 2024 without any significant overall improvement until the last few months.[19] While the last several months of 2025 data has shown improvement, there is little basis for assuming that the Company's below average performance will remain a priority if increased rates and profits are approved in this base rate case. I attach Exhibit BA-2 showing the recent call center performance results with my calculations of annual

[19] PPL Response to OCA-VII-36 attached the Management Audit and subsequent reports from PPL on its response to the audit findings. The Audit found serious degradation of call center performance: "In addition, PPL Electric maintains numerous metrics to evaluate its customer service performance, which reflect significant degradation in some key metrics between 2019 and 2023. Specifically, the company's Service Level sharply declined during the audit period to levels well below the 80% goal, as illustrated in Exhibit X-2. In 2020, performance exceeded the 80% goal through the first four months of the year and peaked at 91% in April 2020 but then sharply declined. Beginning in January 2021, management reduced its target performance goal to 70%." Page 68, Attachment 1.

averages.[20] I assume that this data from PPL Electric does not include Interactive Voice Response (IVR) calls in these calculations.[21]

Q. ARE THERE OTHER WAYS IN WHICH CUSTOMERS CAN INTERACT WITH PPL ELECTRIC AND, IF SO, SHOULD THOSE OPTIONS BE TAKEN INTO ACCOUNT?

A. Similar to most large utilities and businesses, PPL Electric offers some transactions that can be done via the IVR menu that greets every caller[22] as well as via web-based forms and data entry.[23] However, PPL Electric does not have an Android or Apple approved application that allows the customer to interact via their smart phone or tablet, requiring the customer to use a web browser on their laptop or other internet-connected device to sign into their account. PPL Electric has plans to expand both options and offer a stand-alone application in the future.[24] However, these options do not substitute for a call center that is required to handle customer account specific negotiations and transactions in conformance with the Commonwealth's regulations and Commission policies, such as the negotiation of affordable payment plans, documenting and responding to questions and disputes, bill inquiries, application for service when there is a requirement for a deposit and proof of identity, considering of personal and household income, and complex metering and service related issues. Furthermore, customers should not be required to choose between an automated and internet based transaction and a personal interaction with a qualified customer representative to obtain reasonable service.

[20] PPL Response to OCA-VII-1(a), Attachment 1.
[21] See FN. 22 and 23.
[22] PPL Response to OCA-VII-67 describes enhancements to the current IVR that are being implemented in 2025 and through 2026.
[23] PPL Response to OCA-VII-66 describes enhancements to its web portal implemented in 2025 and planned for 2026.
[24] PPL Response to OCA-VII-68.

Q. WHAT DO YOU RECOMMEND?

A. PPL Electric does not link meeting any call center performance standards to its request for a significant rate increase in this proceeding.[25] While the Company has customer service performance goals, those goals reflect a below average performance and fail to include any objective for the abandonment rate.[26] I recommend that, as a condition of any rate increase adopted by the Commission, PPL Electric be required to conform to the average performance of other Pennsylvania EDCs, namely answering 80% of the calls within 30 seconds[27] and an abandonment rate of less than 9%, a performance level that PPL met in 2023.[28] There is a substantial risk that PPL Electric may deprioritize these functions in pursuit of cost savings in future years in which any approved rate increase is in effect. Moreover, because PPL Electric customers do not have competitive alternatives for its

[25] PPL Response to OCA-VII-56. When asked if its rate filing includes any specific reliability or customer service performance results that will be implemented as a condition of its rate increase, the Company responded, "No. PPL Electric's rate filing does not include any specific reliability and customer service results that will be implemented as a condition of the rate increase."

[26] PPL Response to OCA-VII-57. The internal goal is to provide a 70/30 service level for 2024 through 2026 that I interpret to mean to answer 70% of the calls within 30 seconds. This annual average would allow significantly poor performance in individual months.

[27] See the Commission's 2023 Customer Service Performance Report, page 8. I also highlight the Report's comment on the PPL apparently high call answering rate on this chart:

> PPL's notification that IVR calls were included in the reported data raises concerns that other EDCs and NGDCs may have also included IVR calls in data for the performance metrics. However, the regulations per § 54.153 (b)(1)(i)) and § 62.33(b)(1)(i), specifically define calls answered within 30 seconds to mean that an EDC or NGDC representative is ready to render assistance and to accept information to process the call. The data for this metric should reflect this interpretation. Data that is based on calls where an acknowledgement that the customer or applicant is waiting on the line does not constitute an answer and therefore should not be reported for this metric.

[28] See the Commission's 2023 Customer Service Performance Report, page 6. I also highlight the Report's comment on the PPL low abandonment rate on this chart:

> PPL reported a decrease in the 2023 call abandonment percentage, as compared to the 2022 level. While PPL's call abandonment rate in 2023 is consistent with pre-pandemic levels, PPL also reported that the company included calls handled by Interactive Voice Response (IVR) in the service level calculations. The inclusion of IVR calls may have artificially improved the performance level of this and the other PPL phone metrics. In 2023, for several months, PPL had significant billing system issues that prevented many customers from reaching PPL CSRs, leading them to file informal complaints with BCS. As regulations specifically indicate that IVR calls are not to be included in the call metrics, PPL has advised BCS that they will be excluded in these reporting metrics going forward.

distribution and customer service functions, it is imperative that any long-term rate structure include safeguards to ensure continued service quality. Failing to do so not only compromises accountability and transparency but also erodes public trust in the regulatory process. The fact that PPL Electric has internal performance standard goals is insufficient to justify any rate increase because there is no consequence for PPL Electric's failure to achieve these objectives.

III. COMPLAINT TRACKING AND ROOT CAUSE ANALYSIS

Q. TURNING TO THE BCS REPORTS CONCERNING COMPLAINTS AND PAYMENT ARRANGEMENT DISPUTES THAT REQUIRE FURTHER INVESTIGATION, WHAT IS PPL ELECTRIC'S RECENT PERFORMANCE?

A. Every Pennsylvania public utility is required to educate customers about how to register informal and formal complaints, the former resolved by the Commission's Bureau of Consumer Services because of a customer's dissatisfaction with the utility's response and the latter handled as a formal matter by the Commission because of a formal filing by the customer or group of customers. Utilities also receive "disputes" directly from customers and are obligated to investigate and respond to those issues or indications of dissatisfaction. Customer complaints typically form a hierarchy or pyramid from a large volume of disputes to a smaller group of informal complaints to the BCS and a relatively small number of formal complaints filed with the Commission. Tracking and evaluating disputes and informal or formal complaints are key to ensuring ongoing improvements in customer service because that evaluation is likely to spot the "red flag" that indicates a systemic issue or concern that requires management's attention and, in some cases, a change in policy or

procedure. In addition, of course, this type of evaluation may also identify violations of the Commission's regulations.

BCS reports on the frequency and trends associated with informal complaints filed by residential customers who are dissatisfied with their initial resolution by the public utility. In the 2023 and 2024 UCARE Reports, BCS reported the following results for PPL Electric:

- PPL's residential total complaints and complaint rate dramatically increased in 2023 due to serious billing issues associated with the installation of new software (13,832 complaints) and significantly decreased in 2024 (1,355 complaints). However, the volume of complaints in 2024 was the second highest of the other EDCs and only less than PECO's complaint data that included both electric and gas customers.
- Payment Arrangement Referrals (PAR) increased in 2023 compared to 2021 and 2022, although this trend was uniform among other EDCs as well. However, in 2024 the level of such Referrals was substantially higher than other EDCs: 6,410 compared to slightly over 4,000 for PECO or the FirstEnergy EDCs (Penelec, Met-Ed, and West Penn). The PAR Response Time also increased.
- BCS identifies "justified"[29] complaints and "verified infractions"[30] for PPL Electric in its public reports. The 2023 data was substantially impacted by the high volume of billing errors and delayed bills, showing a 35% rate for "justified" complaints, 5-6 times

[29] Defined by BCS as: A consumer complaint case where, prior to BCS intervention, the company did not comply with Commission Orders, policies, regulations, reports, Secretarial Letters, tariffs, or guidelines when the consumer brought the complaint to the company's attention.
[30] Defined by BCS as: A misapplication or infringement of a Commission regulation, particularly the standards and billing practices for residential utility service.

the rate for other EDCs. In 2024, a total of 142 "verified infractions" were preliminarily documented by BCS relating to Chapter 56 by PPL Electric.

Q. DID PPL ELECTRIC DISCUSS THIS INFORMATION IN ITS RATE CASE FILING?

A. No. PPL Electric's testimony did not refer, discuss, or evaluate its customer service performance at the call center, the recently completed PUC Management Audit, or the BCS Reports I have summarized above.

Q. WHAT DO YOU RECOMMEND?

A. In addition to my recommendation that the Commission require PPL Electric to meet specific annual performance standards for its call center as a condition of any rate increase, I also recommend that the Commission take PPL's performance as I have documented above into consideration when setting the reasonable rate of return.

Q. PLEASE DESCRIBE PPL ELECTRIC'S TRACKING AND ANALYSIS OF INFORMAL CUSTOMER COMPLAINTS SUBMITTED TO THE BCS, INCLUDING FINDINGS OF JUSTIFIED COMPLAINTS AND INFRACTIONS.

A. PPL Electric does not routinely conduct a root cause analysis of its customer complaints. While the Company tracks complaints by major topics, its only analysis to date has been to identify the common trends.[31] I acknowledge that PPL did undertake a Company-wide analysis of a meter exchange incident that had system wide implications.[32] However, the Company has not documented any regular analysis of the root cause of any complaint category and then undertaken any action to undertake reforms or substantive changes in practices and procedures to prevent future complaints. This concern is also a reflection of

[31] PPL Response to OCA-VII-24. The complaint tracking is done for informal complaints filed with the BCS and for which PPL must provide a written utility report.
[32] PPL Response to OCA-VII-28, Attachment 1.

my description of PPL Electric's oversight of its third party call center contractor. I attach a summary description of a proper root cause analysis as Exhibit BA-3.

Q. CLOSELY RELATED TO A ROOT CAUSE ANALYSIS OF CUSTOMER COMPLAINTS, DOES PPL ELECTRIC TRACK AND EVALUATE THE SUCCESS OR FAILURE OF ITS PAYMENT PLANS OFFERED TO RESIDENTIAL CUSTOMERS?

A. No.[33] I note the increase in Payment Arrangement Requests documented in the most recent BCS report quoted above as a "red flag" indicator that requires further analysis.[34]

Q. WHAT IS YOUR RECOMMENDATION WITH REGARD TO THE IMPLEMENTATION OF THE ROOT CAUSE ANALYSIS AS A CONDITION OF ANY RATE INCREASE IN THIS PROCEEDING?

A. First, I recommend that PPL Electric investigate customer complaints and BCS findings of "infractions," Second, I recommend that PPL Electric formally track the recommendations, document system-wide steps taken in response to those recommendations, and evaluate on an ongoing basis whether or how the steps and implementation taken in response to the root cause evaluation have achieved their intended purpose. Any ongoing root cause analysis should include this organic feedback mechanism to determine if the root cause has been properly identified and the steps or implementation taken to respond to those findings have accomplished the intended results. Third, I recommend that PPL Electric develop a methodology to track and evaluate the success and failure of a statistically valid number of

[33] PPL Response to OCA-VII-19, Attachment 1 provides a monthly list of payment arrangement "counts" but does not include any analysis of this data.

[34] Red flag factors in the Pennsylvania PUC's Bureau of Consumer Services (BCS) reports are indicators of potential utility performance issues. These include high complaint or termination rates, slow dispute resolution, billing errors, and noncompliance with customer assistance or regulatory requirements. Identifying these factors helps monitor utility practices and protect consumers.

payment plans negotiated by PPL Electric, with perhaps starting with an evaluation of the Payment Agreement Requests (PARs) resolved by BCS.

Q. DURING YOUR REVIEW OF PPL ELECTRIC'S PAYMENT ARRANGEMENT POLICIES, IS THERE ANOTHER ISSUE THAT REQUIRES REFORM?

A. Yes. PPL Electric offers to confirm negotiated payment terms in writing or electronically to the customer. However, this communication does not inform the customer of their right to dispute the terms of the payment plan and this automated letter should be reformed to do so.[35]

IV. PPL ELECTRIC'S PROPOSAL TO ELIMINATE PAYMENT FEES

Q. TURNING TO PPL ELECTRIC'S PROPOSAL TO ELIMINATE CREDIT CARD FEES TO RESIDENTIAL CUSTOMERS, DO YOU AGREE WITH THIS RECOMMENDATION?

A. Yes. Customers using a credit or debit card for payment of essential water, sewer, and stormwater charges should be provided with the same expectation as using their card to pay for food, medical services, and other consumer goods where extra fees to use a credit/debit card are not imposed. While this practice of charging customers who use electronic payments might have been justified years ago when most customers paid by check or in person, the proliferation of electronic payment options and the widespread use of digital payment options via smart phones suggest a different approach. Consumers are used to using electronic payment methods on their smart phones and with their bank-issued

[35] PPL Response to OCA-VII-14, Attachment 1 is the form letter issued to the customer to summarize the payment plan agreement but does not provide any information on how to dispute these terms.

credit and debit cards to purchase consumer goods and services and the use of these internet-based payment options is growing rapidly.[36] Additionally, many Pennsylvania public utilities have adopted this no fee policy for customer payments.[37] Credit/debit card fees should be treated in the same manner as allowing withdrawal from their banking account, and the processing of checks or cash payments at authorized vendors, the costs of which are currently reflected in the revenue requirement paid by all customers.

Q. WHAT BILL PAYMENT FEES ARE CURRENTLY CHARGED BY PPL ELECTRIC?

A. PPL Electric's current credit/debit card fees online or through apps such as Venmo and PayPal are $2.50 per transaction of up to $1,000 for residential customers and $7.50 per transaction of up to $1,500 for non-residential customers. The walk-in fee is $2.00 per transaction.[38]

Q. DOES PPL ELECTRIC USE A THIRD PARTY TO PROCESS PAYMENTS?

A. Yes. PPL Electric has used the same third party to process payments and proposes to continue that relationship and those payment fees, pending any future renegotiation of those contracts.[39]

Q. DO YOU AGREE WITH THE AMOUNT THAT PPL ELECTRIC SEEKS TO COLLECT IN RATES FOR PAYMENT TRANSACTION FEES?

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[36] Forbes Advisor. August 2023. "53% of Americans Use Digital Wallets More Than Traditional Payment Methods: Poll." (Accessed June 26, 2025); Federal Reserve. April 2024. "Federal Reserve Payments Insight Brief: Banking My Way – Gen Z and Millennials Are Driving Change in Payments." (Accessed June 26, 2025). [Key takeaway: More than half of Generation Z (ages 18-25) and millennials (26-41) now use digital wallets, and 80% say it is important to be able to make payments by mobile device.]

[37] In the last several years Pittsburgh Water, York Water, Pennsylvania American Water, UGI-Gas and UGI-Electric, and Columbia Gas have eliminated credit card and debit card payment fees.

[38] PPL Electric Statement No. 18, page 7, lines 16-19.

[39] PPL Response to OCA-VII-63.

A. Not necessarily. PPL has documented their current payment fees equal to approximately $3.8 million and seeks to include a higher amount in its rates with projections of growth in use of these payment methods.[40] I recommend that PPL Electric provide documentation that the fees that it seeks to include in rates are the lowest cost and that reflects a more recent analysis of handling these transactions in house (i.e., directly with the credit card companies) or by means of a more recent request for proposals. This information should be included in PPL Electric's Rebuttal testimony in order to determine the reasonable amount of additional costs to be included in rates.

V. PPL ELECTRIC'S FIELD TECHNICIAN TRAINING FOR PERSONAL CONTACT PRIOR TO TERMINATION OF SERVICE

Q. HAVE YOU REVIEWED PPL ELECTRIC'S IMPLEMENTATION OF THE OBLIGATION TO ATTEMPT PERSONAL CONTACT IMMEDIATELY PRIOR TO TERMINATION OF SERVICE?

A. Yes. I reviewed PPL Electric's training materials. I attach the Company's field technician training materials for termination of services as Exhibit BA-4.[41] In addition, I have reviewed PPL Electric's response to additional discovery that included attachments intended to document the Company's remote disconnection of service procedures.[42] These internal training materials are deficient. This document does not explicitly require the field technician to attempt personal contact at the customer's premises. Furthermore, the

[40] PPL Response to IE RE-II-19-D as referenced in its Response to OCA-VII-63.
[41] PPL Response to OCA-VII-7, Attachment 1.
[42] PPL Response to OCA-XIV-1, Attachments 1-4.

document does not contain the training on the customer rights and protections required to be included in the 2016 Settlement document that I include and quote from later in my testimony. One provision of this Attachment addresses observing a "medical condition" at the customer's home and instructs, "Do not cut someone that you can visually verify a serious condition is present that you have not seen or dealt with previously. Tell them to call the 800 number so they can get the information on to provide a medical certification." This instruction does not reflect the 2016 Settlement conditions on how PPL's field technicians should respond to any indication or statement of a medical emergency at the time of the premise visit. These documents do not include any mention of, or training on, Protection from Abuse orders or any training on how to handle a customer dispute or reference to the rights to file a complaint with the Commission. These materials do not require the field representative to document each door knock, customer interaction, and notice posting, including the date, time, contact information of the adult with whom personal contact was made, conversation details, and why the termination was stopped using approved menu options.

Q. DID PPL ELECTRIC COMMIT TO SPECIFIC TRAINING AND ACTIONS TO CONDUCT ATTEMPTS AT PERSONAL CONTACT AS A CONDITION OF THEIR USE OF THE REMOTE TERMINATION FUNCTIONALITY OF ITS AUTOMATED METERING INFRASTRUCTURE (AMI) SYSTEM?

A. Yes. I attach the Settlement that PPL Electric agreed to in 2016 and that the Commission ordered and approved as Exhibit BA-5.[43] This Settlement sets forth specific obligations to

[43] Petition of PPL Electric Utilities Corporation for Approval to Use the Remote Service Switch In Its Meters for Involuntary Service Terminations, Docket No. P-2016-2524581, Order (Jan. 19, 2017); Petition of PPL Electric

train the field representatives on the customer's rights and remedies that PPL Electric's current training materials do not reflect. Specifically, the Settlement requires:

> 12. PPL Electric shall comply with all provisions of Chapter 14 of the Pennsylvania Public Utility Code (66 Pa. C.S. Chp. 14) and Chapter 56 of the Commission's regulations (52 Pa. Code Chp. 56) with respect to the application of remote connect and disconnect for involuntary service terminations.
>
> 13. PPL Electric will send an appropriately trained field representative to the customer's premises on the day that termination is scheduled to occur. The field representative will use reasonable efforts to make personal contact with a responsible adult occupant of the premises prior to the termination.
>
> 14. Appropriate training of the field representative will include at least: medical certificate procedures; relevant complaint procedures; general familiarity with Protection from Abuse ("PFA") Orders; and how to refer customers to PPL Electric's universal service programs. In addition, the field representative will be trained to call PPL Electric staff for further guidance if presented with a PFA Order.
>
> 16. Service shall not be terminated if the field representative becomes aware of a personal safety condition that warrants delay in service termination, including if the field representative is informed that the occupant is seriously ill or affected with a medical condition which will be aggravated by cessation of service and that a medical certificate will be procured pursuant to 52 Pa. Code § 56.112. The field

Utilities Corporation for Approval to Use the Remote Service Switch In Its Meters for Involuntary Service Terminations, Docket No. P-2016-2524581, Recommended Decision (Dec. 7, 2016).

representative shall be fully trained to direct low income and vulnerable customers to the line to reach PPL Electric staff where the customer can receive information on all PPL Electric's Universal Service and Energy Conservation programs and related payment information.

17. Upon confirmation in PPL Electric's system that payment has been made, PPL Electric will reconnect the customer's service using the remote switch as quickly as possible.

18. PPL Electric's hours for disconnection and reconnection will be consistent with the Public Utility Code, the Commission's regulations and Commission directives. PPL Electric will reconnect service using the RF mesh remote switch from 7:00 a.m. to 10:00 p.m. seven days per week beginning when the Company uses the remote switch for involuntary service termination.

Q. IS THERE ANY INTERNAL COMPILATION OF THE DATA ASSOCIATED WITH ATTEMPTS AT PERSONAL CONTACT PRIOR TO THE ACTUAL TERMINATION OF SERVICE (EITHER MANUALLY OR VIA THE REMOTE FUNCTION FOR THE AMI METER)?

A. No.

Q. DO YOU HAVE ANY RECOMMENDATIONS WITH REGARD TO PPL ELECTRIC'S POLICIES AND REPORTING ON ATTEMPTING CONTACT AT THE TIME OF TERMINATION OF SERVICE?

A. First, I recommend that PPL Electric immediately revise and submit updated training materials and evidence of compliance with the training and operations of its field representatives with all the terms of this Settlement. Second, I recommend that PPL

Electric implement a monthly "personal contact report" that contains information about the attempt of personal contact, whether such contact occurred, and whether termination occurred or was halted at that time and for what reason. Third, I recommend that PPL Electric develop a method of categorizing the reasons for when a hold is ordered so that PPL Electric can evaluate the potential for additional communications or other actions that might prevent the more expensive attempt to terminate service. In effect, my recommendation is to consider this information in future root cause analysis of key performance data.

VI. PPL ELECTRIC'S PRESENTATION OF EGS CHARGES AND ANALYSIS OF BILL IMPACTS

Q. PPL ELECTRIC PURCHASES THE RECEIVABLES OF ELECTRIC GENERATION SUPPLIERS (EGS) AND BILLS AND COLLECTS THOSE CHARGES, CORRECT?

A. Yes.

Q. HAVE YOU REVIEWED THE PRESENTATION OF THE EGS CHARGES ON THE PPL ELECTRIC BILL AND COMPARED THOSE CHARGES TO WHAT THE CUSTOMER WOULD PAY FOR DEFAULT SERVICE OR THE PRICE TO COMPARE?

A. Yes. PPL Electric properly presents the cents per kWh charge billed on behalf of the EGS and presents the Price to Compare (PTC) on the bill to allow the customer to compare those charges.[44] In addition, PPL has tracked the comparison of EGS charges billed to its

[44] Based on my review of PPL's Response to CAUSE-PA-III-17, attachment 2.

residential customers with the applicable PTC.[45] For 2024, customers billed at a higher rate than the PTC were billed an additional ~$103.7 million dollars compared to the same usage had these customers utilized PPL's PTC. Customers billed at a lower rate than the PTC saved ~$47 million dollars during year. Overall residential customers were billed an additional ~$56 million dollars more than the same usage had every residential customer utilized PPL's default rate. On average ~267K customers were billed higher rates than the default rate each month compared to ~253K customers billed at lower rates than the PTC. On average Residential Customers billed at a higher rate were billed an additional $388 in 2024.

Q. DID PPL ELECTRIC ALSO EVALUATE THE IMPACT OF EGS PRICES FOR LOW INCOME CUSTOMERS?

A. Yes. For 2024 low-income customers billed at a higher rate than the PTC were billed an additional ~$15.4 million compared to the same usage had these customers utilized PPL's default rate (PTC). Customers billed at a lower rate than the PTC saved ~$3.6 million during year. Overall PPL low- income residential customers were billed an additional ~$11.8 million vs. the same usage had every residential customer utilized PPL's default rate. On average ~36.4K customers were billed higher rates than the default rate each month vs. ~21.5K customers billed at lower rates than the PTC. On average Residential low-income customers billed at a higher rate were billed an additional $422 in 2024.

Q. HAS PPL ELECTRIC PREVIOUSLY AGREED TO EXCLUDE ITS CAP CUSTOMERS (CALLED ONTRACK CUSTOMERS BY PPL) FROM THE STANDARD OFFER

[45] PPL Response to OCA-VII-12, Attachment 1 (2025) and Attachment 2 (2024).

PROGRAM AND THE RETAIL SHOPPING MARKET (SERVICE BY AN ELECTRIC GENERATION SUPPLIER)?

Q. Yes. These commitments and updated versions of these policies were summarized and enhanced in the Settlement of PPL Electric's most recent Default Service Proceeding (DSP VI).[46] As a result, PPL Electric has excluded its CAP customers from the offers to be served by an EGS in its Standard Offer Program since the DSP V Settlement in 2023. The reforms that will ensure that CAP customer enrollments with an EGS will be rejected without requiring the CAP customer to take further action that were adopted in this most recent DSP settlement are not effective until June 2025. Therefore, it is likely that some CAP customers are included in this "low income" bill impact analysis in 2024. It is also possible that PPL Electric included other indicia for identifying "low income" in this analysis but the documentation does not describe the methodology for identifying "low income."

Q. IN LIGHT OF THE SIGNIFICANT OVER CHARGING BY EGSs, WHAT DO YOU RECOMMEND?

A. First, PPL Electric should confirm that its practices and customer service representative training reflects these commitments set forth in the prior DSP V and VI settlements and update its policies and procedures in its Rebuttal filing in this proceeding. To the extent that its "low income" bill impact analysis includes customers with indicia of low income, I recommend that PPL Electric also seek to exclude those customers from the retail market.

[46] Petition of PPL Electric Utilities Corporation for Approval of a Default Service Program and Procurement Plan for the Period from June 1, 2025 through May 31, 2029 (DSP VI Program), Docket No. P-2024-3047290 (Order entered Nov. 7, 2024). PPL's own statement in support of the settlement provided an excellent summary of these policies from DSP V and the new enhancement added in DSP VI.

In addition, PPL Electric should conduct additional outreach and messaging to its residential customers to alert them about the potential for higher EGS charges and how to find and take action in response to this information. These communications should alert customers to where the cents per kWh charge is presented on the customer bill for the EGS and where on the bill the cents per kWh charge for the current PTC is located on the bill. If there is a web or text based option to return to default service, that option should be identified to the customer as well.

VII. PPL ELECTRIC'S PROPOSAL FOR AN ELECTRIC VEHICLE CHARGING PILOT

Q. TURNING TO PPL ELECTRIC'S PROPOSAL FOR AN ELECTRIC VEHICLE CHARGING PILOT, WHAT ASPECT OF THAT PROPOSAL HAVE YOU REVIEWED?

A. I have reviewed PPL Electric's proposal from the perspective of customer education and consumer protections. OCA Witness Matthew Hoyt will address the design of the pilot itself.

Q. HAS PPL ELECTRIC DEVELOPED ANY CUSTOMER COMMUNICATIONS, APPLICATION FORMS, OR MARKETING MATERIALS FOR THIS PILOT?

A. No. PPL has not developed an application form or customer communications that identifies the requirements and programs rules.[47] Nor has PPL Electric developed marketing materials or decided where its marketing will be targeted.[48] As a result, I cannot

[47] PPL Response to OCA-XIV-16.
[48] PPL Response to OCA-XIV-15.

evaluate or endorse any aspect of this proposed pilot. The Company's proposal is deficient and without sufficient details to recommend approval of those aspects of the proposal that I have sought to review.

Q. DOES THIS CONCLUDE YOUR TESTIMONY AT THIS TIME?

A. Yes. However, I reserve the right to supplement this testimony if additional relevant information is received.

Exhibit BA-1

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Arkansas Attorney General
The Public Utility Project of New York
Ohio Office of Consumer Counsel
District of Columbia Office of People's Counsel
Delaware Division of Public Advocate
Maryland Office of People's Counsel
TURN (The Utility Reform Network), California

Areas of Expertise:

- Default Service, Consumer Protection, Service Quality, and Universal Service policies and programs associated with the alternative rate plans and mergers;
- Consumer Protection and Service Quality policies and programs associated with the regulation of competitive energy and telecommunications providers;
- The regulatory policies associated with the regulation of Credit, Collection, Consumer Protection, Low Income, and Service Quality programs and policies for public utilities;
- Customer Education and Rate design and pricing policies applicable to residential customers; and
- Advanced Metering Infrastructure and Grid Modernization costs and benefits, time-based pricing proposals, and performance standards.

Prior Employment

DIRECTOR

1986-96

Consumer Assistance Division

Maine Public Utilities Commission *Augusta, Maine*

One of five division directors appointed by a three-member regulatory commission and part of commission management team. Direct supervision of 10 employees, oversight of public utility consumer complaint function, appearance as an expert witness on customer services, consumer protection, service quality and low income policy issues before the PUC. Chair, NARUC Staff Subcommittee on Consumer Affairs.

SUPERINTENDENT

1979-83

Bureau of Consumer Credit Protection
Department of Professional and Financial Regulation *Augusta, Maine*

Director of an independent regulatory agency charged with the implementation of Maine Consumer Credit Code and Truth in Lending Act. Investigations and audits of financial institutions and retail creditors, enforcement activities, testimony before Maine Legislature and U.S. Congress.

Education

JURIS DOCTOR

1973-76

University of Maine School of Law *Portland, Maine*

Admitted to the Bar of the State of Maine, September 1976. Currently registered as "inactive."

B.A. (WITH DISTINCTION) IN POLITICAL SCIENCE 1964-68
University of Michigan *Ann Arbor, Michigan*

Boards and Commissions

Councilor, Winthrop (ME) City Council 2020-2022

Member, Board of Trustees, University of Maine System May 2022 to present
(Nominated by Governor and Confirmed by Maine Legislature)

Publications and Testimony

"How to Construct a Service Quality Index in Performance-Based Ratemaking", The Electricity Journal, April, 1996

"The Consumer Protection Agenda in the Electric Restructuring Debate", William A. Spratley & Associates, May, 1996

Direct Testimony on behalf of the Telecommunications Workers Union, Telecom Public Notice 96-8, Price Cap Regulation and Related Issues, Canadian Radio-Television and Telecommunications Commission, September, 1996. [Analysis of and recommendations concerning the need to regulate service quality in move to price cap regulation]

Direct Testimony on behalf of Public Counsel Section, Office of Attorney General, Docket No. UE-960195, Application by Puget Sound Power and Light Co. And Washington Natural Gas Co. For Approval of Merger), Washington Utilities and Transportation Commission, September 1996 [Need for and design of a Service Quality Index for both electric and gas business

units as part of a multi-year rate plan]

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"The Transition to Local Telecommunications Competition: A New Challenge for Consumer Protection", Public Counsel Section, Washington Attorney General, October 1997. [Reprinted in part in NRRI Quarterly Bulletin, Vol. 19, N0.1, Spring, 1998]

Direct and Surrebuttal Testimony on behalf of the New Jersey Division of Ratepayer Advocate, Restructuring Proceedings before the New Jersey Board of Public Utilities: Public Service Electric and Gas, Jersey Central (GPU), Rockland Electric Co., Atlantic Electric Co., March-Apri1 1998. [Phase-in and customer enrollment, Code of Conduct, consumer protections associated with the provision of Provider of Last Resort service]

Oppenheim, Gerald (NCLC) and Alexander, Barbara, Model Electricity Consumer Protection Disclosures, A Report to the National Council on Competition and the Electric Industry, April 1998.

Direct and Reply Testimony on behalf of the Maryland Office of People's Counsel, Investigation into Certain Unauthorized Practices (Slamming and Cramming), Case. No. 8776, before the Maryland Public Service Commission, 1998 and 1999.

Direct Testimony on behalf of the Maryland Office of People's Counsel, Universal Service Issues, Case No. 8745, before the Maryland Public Service Commission, November 20, 1998.

"Cramming is the Last Straw: A Proposal to Prevent and Discourage the Use of the Local Telephone Bill to Commit Fraud," NRRI Quarterly Bulletin, Fall. 1998.

Alexander, Barbara, Retail Electric Competition: A Blueprint for Consumer Protection, U.S. Department of Energy, Office of Energy and Renewable Energy, Washington, D.C., October 1998.

Alexander, Barbara, "Consumer Protection Issues in Electric Restructuring for Colorado: A Report to the Colorado Electricity Advisory Panel," on behalf of the Colorado Office of Consumer Counsel, February 1999.

Testimony on Proposed Interim Rules (Consumer Protection, Customer Enrollment, Code of Conduct, Supplier Licensing) on behalf of the New Jersey Division of Ratepayer Advocate before the New Jersey BPU, May 1999.

Direct Testimony on behalf of AARP, West Virginia PUC Investigation into Retail Electric Competition (consumer protection, universal service, Code of Conduct), June 15, 1999.

Direct and Surrebuttal Testimony on behalf of the Pennsylvania OCA, Natural Gas Restructuring proceedings (8 natural gas utilities): consumer protection; consumer education; code of conduct, before the Pennsylvania PUC, October 1999-April 2000.

Comments on Draft Rules addressing Slamming and Cramming (Docket No. RMU-99-7) on behalf of the Iowa Office of Consumer Advocate, before the Iowa Utilities Board, October 1999.

Alexander, Barbara, "Door to Door Sales of Competitive Energy Services," LEAP Letter, January-February 2000 [Wm. A.

Spratley & Associates, Columbus, OH]

Direct Testimony on behalf of the Maine Office of Public Advocate, Central Maine Power Company Alternative Regulation Plan [Docket 99-666] on service quality issues, before the Maine PUC, May 2000.

Direct Testimony on behalf of AARP, Universal Service Programs and Funding of low-income programs for electric and natural gas service, before the New Jersey Board of Public Utilities, Docket No. EX000200091, July 2000.

Comments (on behalf of NASUCA and AARP) on Uniform Business Practices Reports, May and September 2000.

Direct Testimony on behalf of the Pennsylvania OCA, Verizon-Pennsylvania Structural Separation Plan on service quality, customer service and consumer protection issues [Docket No. M-00001353] before the Pennsylvania PUC, October 2000.

Direct and Rebuttal Testimony on behalf of the Maine Office of Public Advocate, Verizon-Maine Alternative Form of Regulation on service quality issues [Docket No. 99-851] before the Maine PUC, January and February 2001.

Direct and Rebuttal Testimony on behalf of the Citizens Utility Board, Nicor Gas Customer Select Pilot Program, on consumer protection and regulation of competitive natural gas suppliers [Docket Nos. 00-0620 and 00-0621] before the Illinois Commerce Commission, December 2000 and February 2001.

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate on consumer protection and service quality issues associated with the pending merger between GPU Energy and FirstEnergy, before the Pennsylvania PUC, Docket Nos. A-110300F0095 and A-110400F.0040 (February and March 2001)

Direct and Surrebuttal Testimony on behalf of the New Jersey Division of Ratepayer Advocate on consumer protection, service quality, and universal service issues associated with the pending merger between GPU Energy and FirstEnergy, before the New Jersey Board of Public Utilities, Docket No. EM00110870 (April 2001).

Alexander, Barbara, "Default Service: What Should be Done When the Experiment Goes Awry?" (April 2001)

Responsive Testimony on behalf of the New Jersey Division of Ratepayer Advocate on service quality issues associated with a Plan for Alternative Regulation by Verizon-New Jersey, before the New Jersey Board of Public Utilities, Docket No. To01020095 (May 2001).

Direct and Surrebuttal Testimony on behalf of the New Jersey Division of Ratepayer Advocate on service quality, consumer protection, and universal service issues associated with the pending merger between Conectiv and Pepco, before the New Jersey Board of Public Utilities, BPU Docket No. EM101050308 (September and November 2001).

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Direct and Surrebuttal Testimony on behalf of AARP Maine before the Maine Public Utilities Commission, Versant Power Request for Approval of Rate Change, Docket No. 2022-00255 (January and April 2023) [Rate impacts, AMI costs and benefits]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Application of Manwalamink Water and Sewer and NextEra Water Pennsylvania, Docket Nos. A-2022-3035298, et al. (January and March 2023) [consumer protection; service quality; acquisition of small water and sewer utility]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, National Fuel Gas Distribution Corp. Base Rate Case, Docket No. R-2022-3035730 (January and March 2023) [analysis of consumer protection and service quality performance in base rate case]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Philadelphia Gas Works Base Rate Case, Docket No. R-2023-3037933 (May and July 2023) [analysis of consumer protection and service quality performance in base rate case]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, FirstEnergy Pennsylvania Electric Distribution Companies Application for Merger, Docket No. A-2023-3038771 et.al (June and August 2023) [analysis of implication of proposed merger for customer service performance and low income programs]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pittsburgh Water and Sewer Authority Base Rate Case, Docket No. R-2023-3039920, et al., (August and September 2023) [customer service performance; compliance with statutory and regulatory rules; multi-year rate plan conditions]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Application of Pennsylvania-American Water Co. to Acquire Wastewater Assets of Borough of Brentwood, Docket No. A-2021-3024058 (October and November 2023) [analysis of public benefits of acquisition]

Direct, Supplemental Direct, and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. Pennsylvania American Water Co., Docket Nos. R-2023-3043189 and R-2023-3043190 (February and March 2024) [customer service performance, compliance with statutory and regulatory rules; billing for non-basic services; tariffs]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. Peoples Natural Gas Company LLC, Docket No. R-2023-3044549 (March and May 2024) [customer service performance, compliance with statutory and regulatory rules; billing for non-basic services; tariffs]

Direct, Rebuttal, and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Petition of PECO Energy for Default Service Program for June 1, 2025 through May 31, 2029, Docket No. P-2024-3046008 (April and May 2024) [Retail Market Enhancement Programs; Standard Offer Program; TOU Rate; Billing Disclosures]

Direct, Rebuttal and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Petition of PPL Electric for Default Service Program for June 1, 2025 through

May 31, 2029, Docket No. P-2024-3047290 (June and July 2024) [Retail Market Enhancement Programs; Standard Offer Program; TOU Rate; Billing Disclosures]

Direct, Rebuttal and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Petition of Duquesne Light Co. for Default Service Program for June 1, 2025 through May 31, 2029, Docket No. P-2024-3048592 (July and August 2024) [Retail Market Enhancement Programs; Standard Offer Program; TOU Rate; Billing Disclosures]

Direct, Rebuttal and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. FirstEnergy Pennsylvania, Docket No. R-2024-3047068 (June, July, and August 2024) [customer service performance, compliance with statutory and regulatory rules; billing for non-basic services; tariffs; EV rate pilots; management performance; payment processing fees; root cause analysis]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. Aqua Pennsylvania, Docket Nos. R-2024-3047822 (Water) and R-2024-3047824 (Wastewater) (August and September 2024) [customer service performance, compliance with statutory and regulatory rules; payment processing fees; tariffs; management performance; root cause analysis]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utility Commission, Pennsylvania PUC v. UGI Utilities, Inc.—Gas Division, Docket No. 2024-R-3052716 (April-May 2025) [customer service performance, compliance with statutory and regulatory rules, management performance, root cause analysis, billing for supplier charges]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. Philadelphia Gas Works, Docket No. 2025-R-3053112 (May-July 2025) [customer service performance, compliance with statutory and regulatory rules, management performance, root cause analysis, billing for supplier charges]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. Columbia Gas of Pennsylvania, Inc., Docket No. R-2025-3053499 (June-July 2025) [customer service performance, compliance with statutory and regulatory rules, management performance, root cause analysis, billing for supplier charges]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. The York Water Co., Docket Nos. R-2025-3053442, et al. (August-October 2025) [customer service performance, compliance with statutory and regulatory rules, management performance, root cause analysis, low income programs and policies]

Direct and Surrebuttal Testimony on behalf of the Pennsylvania Office of Consumer Advocate before the Pennsylvania Public Utilities Commission, Pennsylvania PUC v. Pittsburgh Water and Sewer Authority, Docket Nos. R-2023-3039920, et al. (September-October 2025) [customer service performance, compliance with statutory and regulatory rules, management performance, root cause analysis; payment fees]

Exhibit BA-2

Year/Month	Residential Received	Residential Answered	Commercial Received	Commercial Answered	Total Received	Total Answered	Answered in 30 Seconds	Average Speed of Answer	Busy Out	Abandon Rate
2023-01	188,076	106,178	7,022	2,662	195,098	108,840	12%	1377	0	44%
2023-02	148,643	110,322	4,919	2,430	153,562	112,752	42%	620	0	27%
2023-03	174,109	158,569	7,094	6,016	181,203	164,585	67%	206	0	9%
2023-04	132,284	125,300	5,030	4,439	137,314	129,739	70%	195	0	6%
2023-05	154,448	148,318	7,159	6,529	161,607	154,847	73%	160	0	4%
2023-06	137,938	134,798	5,158	4,766	143,096	139,564	83%	105	0	2%
2023-07	167,614	158,781	5,991	5,534	173,605	164,315	70%	155	0	5%
2023-08	202,439	194,312	6,743	6,285	209,182	200,597	73%	123	0	4%
2023-09	164,678	160,163	5,449	5,294	170,127	165,457	77%	102	0	3%
2023-10	163,197	159,930	6,048	5,869	169,245	165,799	80%	79	0	2%
2023-11	141,828	138,046	6,444	6,190	148,272	144,236	74%	87	0	3%
2023-12	118,046	116,578	5,884	5,759	123,930	122,337	85%	61	0	1%
2024-01	140,769	135,653	4,556	4,410	145,325	140,063	77%	65	0	4%
2024-02	126,768	121,551	5,557	5,306	132,325	126,857	69%	86	0	4%
2024-03	110,377	101,631	4,860	4,486	115,237	106,117	52%	162	0	8%
2024-04	185,775	146,072	7,154	5,831	192,929	151,903	22%	401	0	21%
2024-05	155,853	132,211	6,403	5,588	162,256	137,799	27%	321	0	15%
2024-06	153,665	121,326	5,213	4,351	158,878	125,677	26%	384	0	21%
2024-07	161,607	129,578	5,626	4,583	167,233	134,161	25%	362	0	20%
2024-08	164,882	125,023	6,258	4,976	171,140	129,999	22%	439	0	24%
2024-09	138,144	105,244	6,205	5,045	144,349	110,289	21%	441	0	24%
2024-10	146,537	113,104	6,578	5,762	153,115	118,866	24%	398	0	22%
2024-11	133,533	102,033	5,348	4,792	138,881	106,825	27%	422	0	23%
2024-12	117,199	94,441	5,376	5,163	122,575	99,604	31%	357	0	19%
2025-01	148,310	112,947	5,627	5,402	153,937	118,349	24%	536	0	23%
2025-02	134,013	91,552	5,141	4,969	139,154	96,521	19%	621	0	31%
2025-03	142,865	90,989	5,630	5,237	148,495	96,226	19%	640	0	35%
2025-04	146,163	87,381	5,108	4,801	151,271	92,182	20%	742	0	39%
2025-05	135,272	106,155	4,552	4,286	139,824	110,441	40%	493	0	21%
2025-06	127,595	114,577	4,258	4,106	131,853	118,683	63%	319	0	10%
2025-07	150,435	143,833	5,167	5,057	155,602	148,890	78%	97	0	4%
2025-08	148,621	142,525	4,966	4,902	153,587	147,427	79%	104	0	4%
2025-09	144,454	137,656	5,153	5,041	149,607	142,697	71%	105	0	5%
2023 average		142,608			163,853		67%	272	-	9%
2024 average		118,989			150,354		35%	320		17%
2025 average		114,179			147,037		46%	406		19%

Exhibit BA-3

A SUMMARY OF A PROPER ROOT CAUSE ANALYSIS

Barbara R. Alexander
Barbara Alexander Consulting LLC

A root cause analysis is a fact-based exercise in which the underlying cause or causes of an undesirable outcome(s) is identified and specific remedial steps are identified and determined to result in systematically correcting or improving the previously identified undesirable result. A list of customer complaints by category is not a root cause analysis.

While there may be differences in approach about what a root cause analysis entails, the following summary by the American Society for Quality (ASQ) provides a helpful overview:

> A root cause is defined as a factor that caused a nonconformance and should be permanently eliminated through process improvement. The root cause is the core issue—the highest-level cause—that sets in motion the entire cause-and-effect reaction that ultimately leads to the problem(s).

A "Root Cause Analysis" is defined as a collective term that describes a wide range of approaches, tools, and techniques used to uncover causes of problems. Some RCA approaches are geared more toward identifying true root causes than others, some are more general problem-solving techniques, and others simply offer support for the core activity of root cause analysis.

There are many methodologies, approaches, and techniques for conducting root cause analysis, including:

1. **Events and causal factor analysis:** Widely used for major, single-event problems, such as a refinery explosion, this process uses evidence gathered quickly and methodically to establish a timeline for the activities leading up to the accident. Once the timeline has been established, the causal and contributing factors can be identified.
2. **Change analysis:** This approach is applicable to situations where a system's performance has shifted significantly. It explores changes made in people, equipment, information, and more that may have contributed to the change in performance.
3. **Barrier analysis:** This technique focuses on what controls are in place in the process to either prevent or detect a problem, and which might have failed.
4. **Management oversight and risk tree analysis:** One aspect of this approach is the use of a tree diagram to look at what occurred and why it might have occurred.
5. **Kepner-Tregoe Problem Solving and Decision Making:** This model provides four distinct phases for resolving problems:
    a) Situation analysis
    b) Problem analysis
    c) Solution analysis

d) Potential problem analysis[43]

According to the publications developed by the American Society for Quality, and other comparable publications[44], a proper analysis of any "root cause" requires the identification of "symptoms," which are not actual causes but signs of existing problems, and first level causes," which are the causes that directly lead to a problem; and "higher level causes," which are links in the chain of cause-and-effect relationships that ultimately create the problem.[45]

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43 See American Society for Quality website for more general information: https://asq.org/quality-resources/root-cause-analysis

44 There is an extensive body of literature used in the medical community to conduct root cause analysis and develop plans to prevent adverse events. See, e.g., https://www.cms.gov/medicare/provider-enrollment-and-certification/qapi/downloads/guidanceforrca.pdf

45 See American Society for Quality website for more general information: https://asq.org/quality-resources/root-cause-analysis

Exhibit BA-4

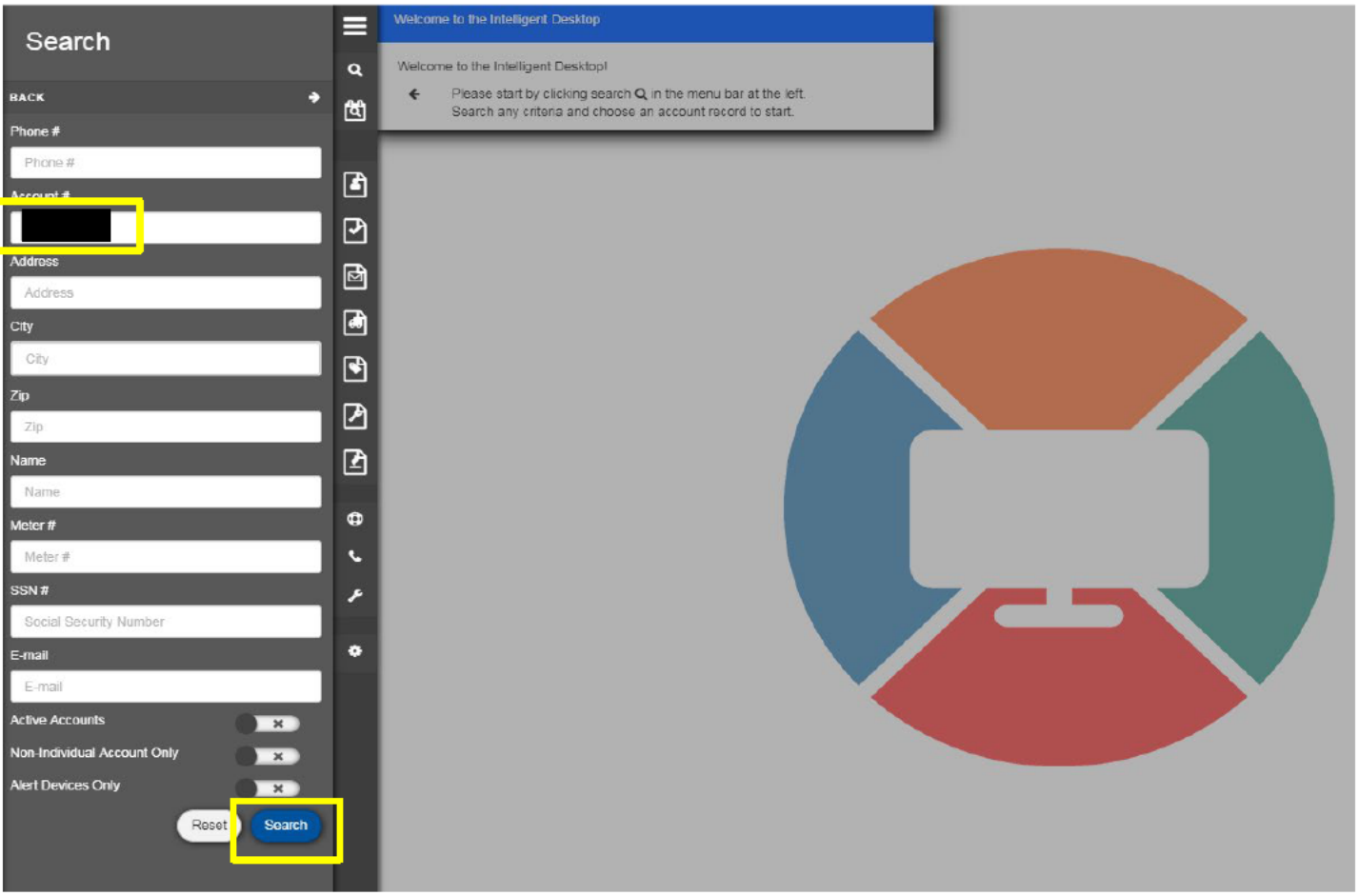
Technician's Field Guide 2022

ID in the field: Use, navigation, and walkthroughs

Access link for Intelligent Desktop (bookmark the link for easy access)
*****ALWAYS select "Back Office" whenever pulling up accounts in ID.**

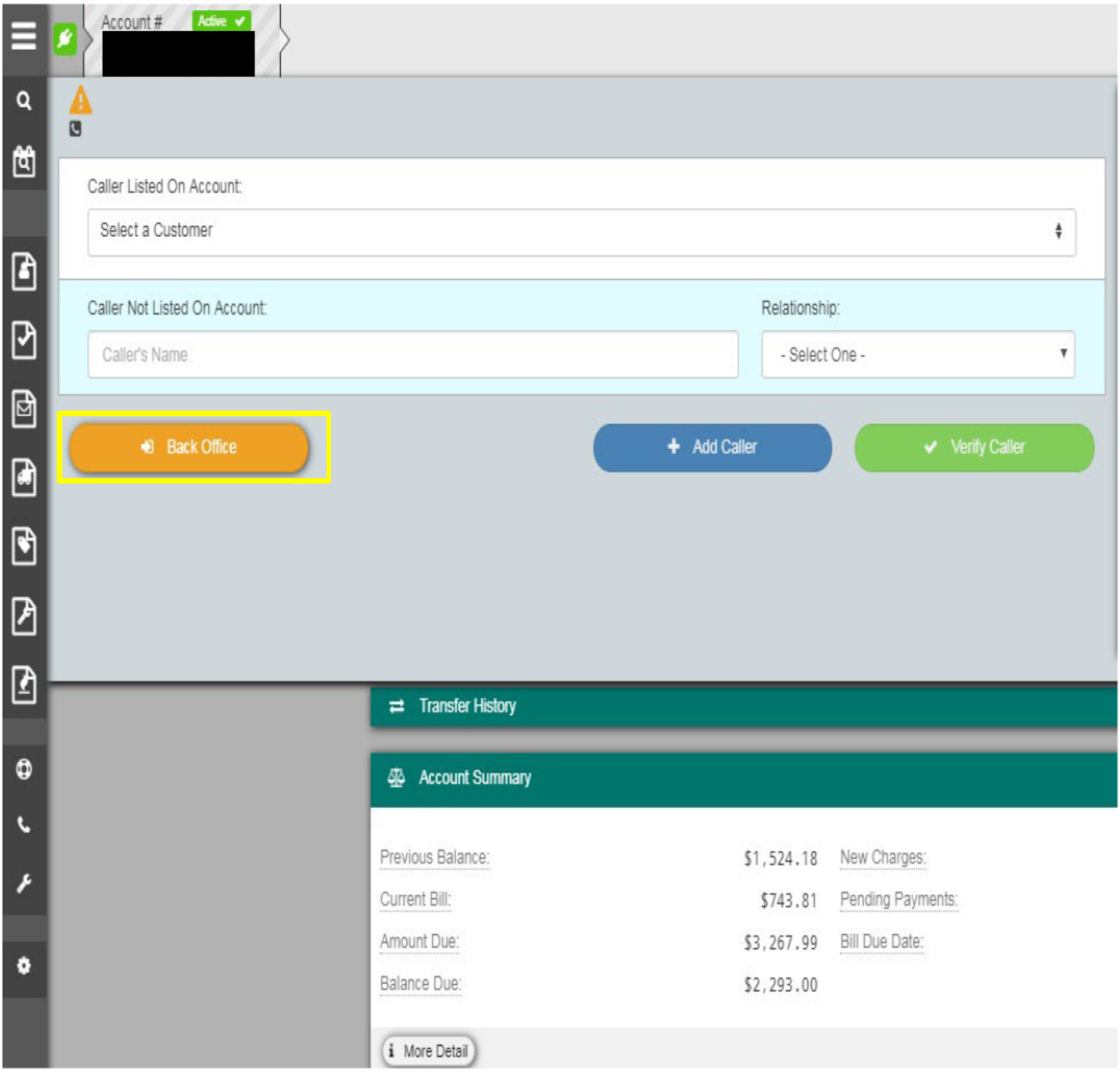
Identify a Valid Cut for Non-Pay Order in Intelligent Desktop

1. Search for the customer's account # and click Search.

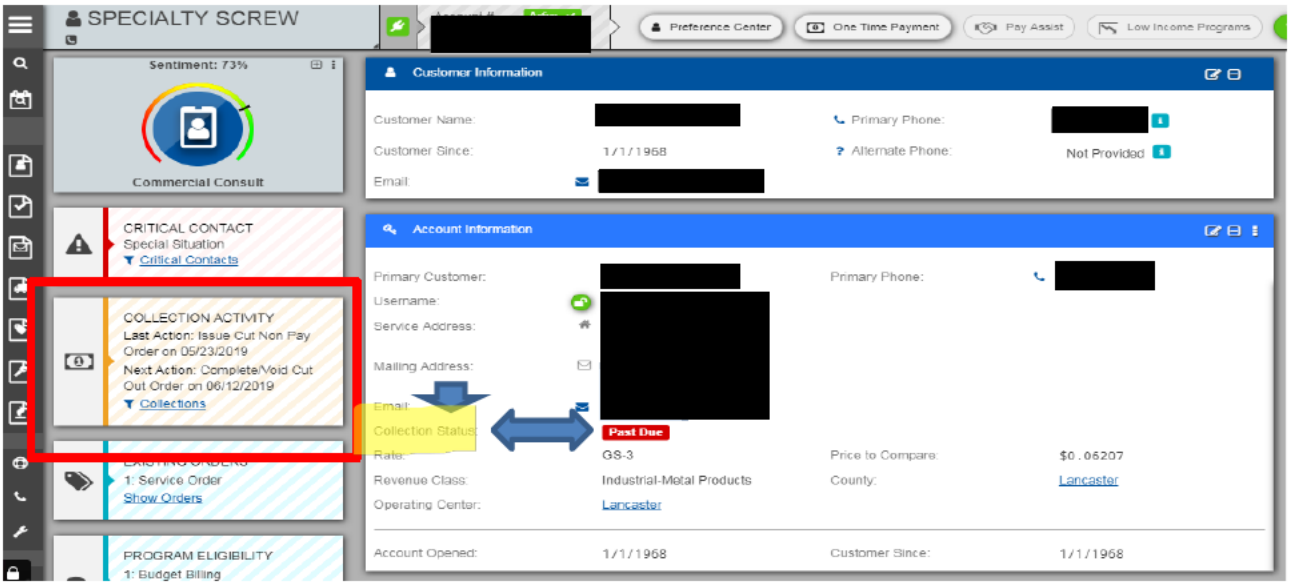


You can also enter the meter number, but use the account number if you have one, otherwise you will need to select the customer from the accounts listed under the meter number entered. The account number is the best and fastest way to get the specific customer's account profile your order was issued under.

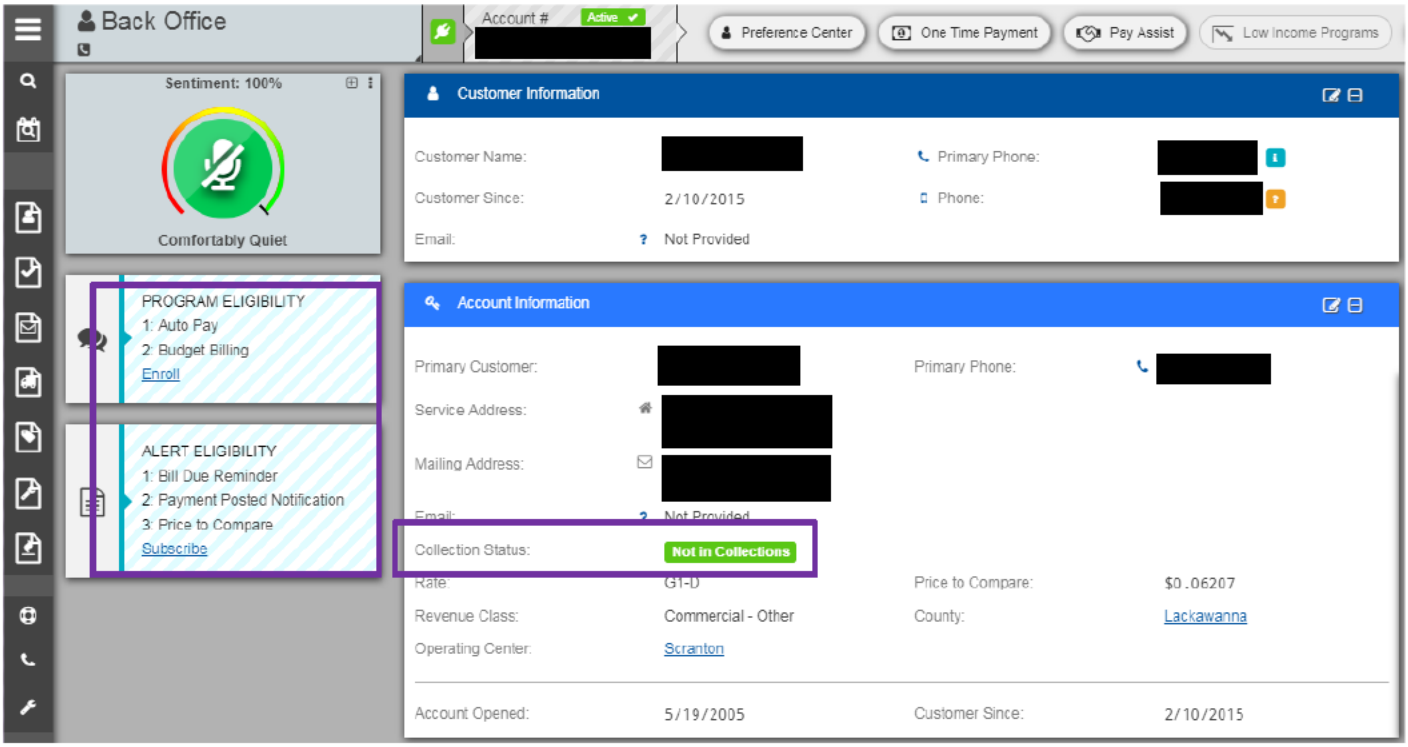
2. Click “Back Office”.

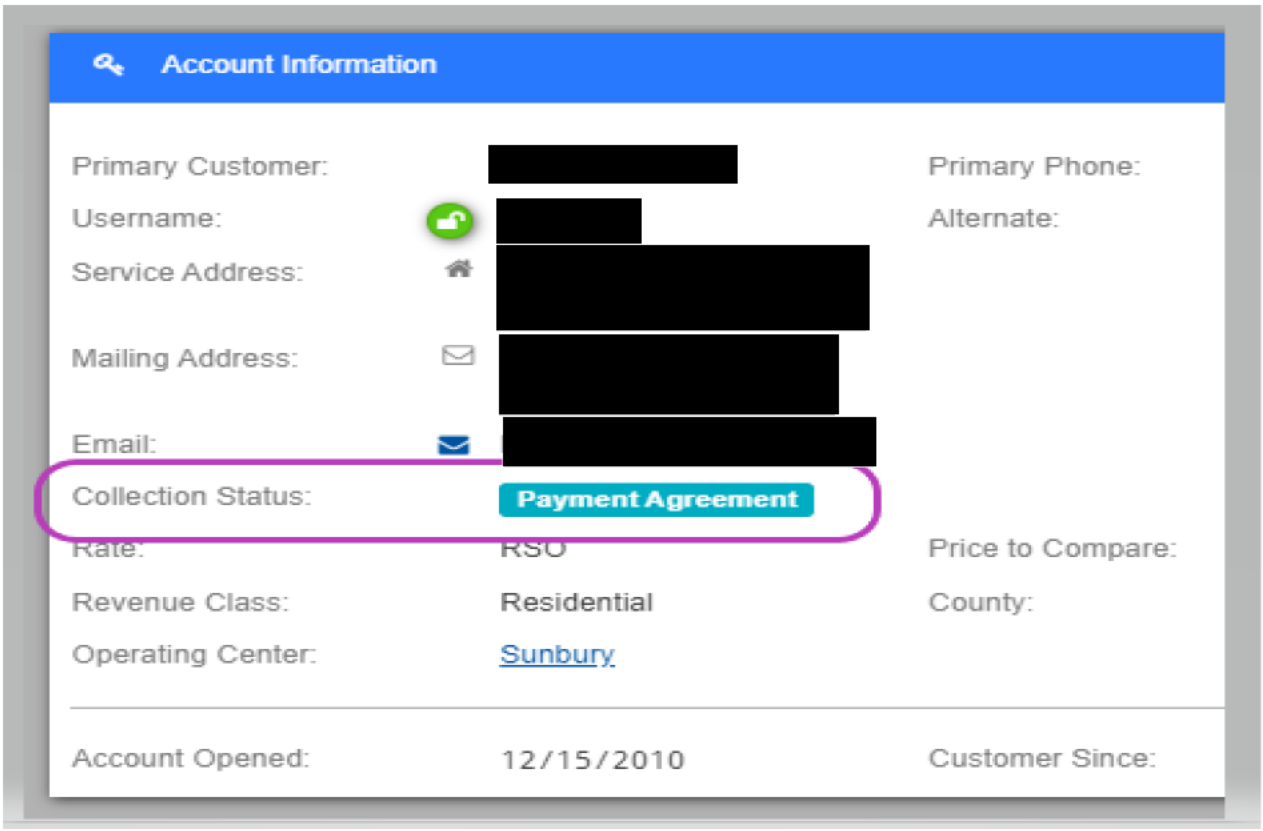


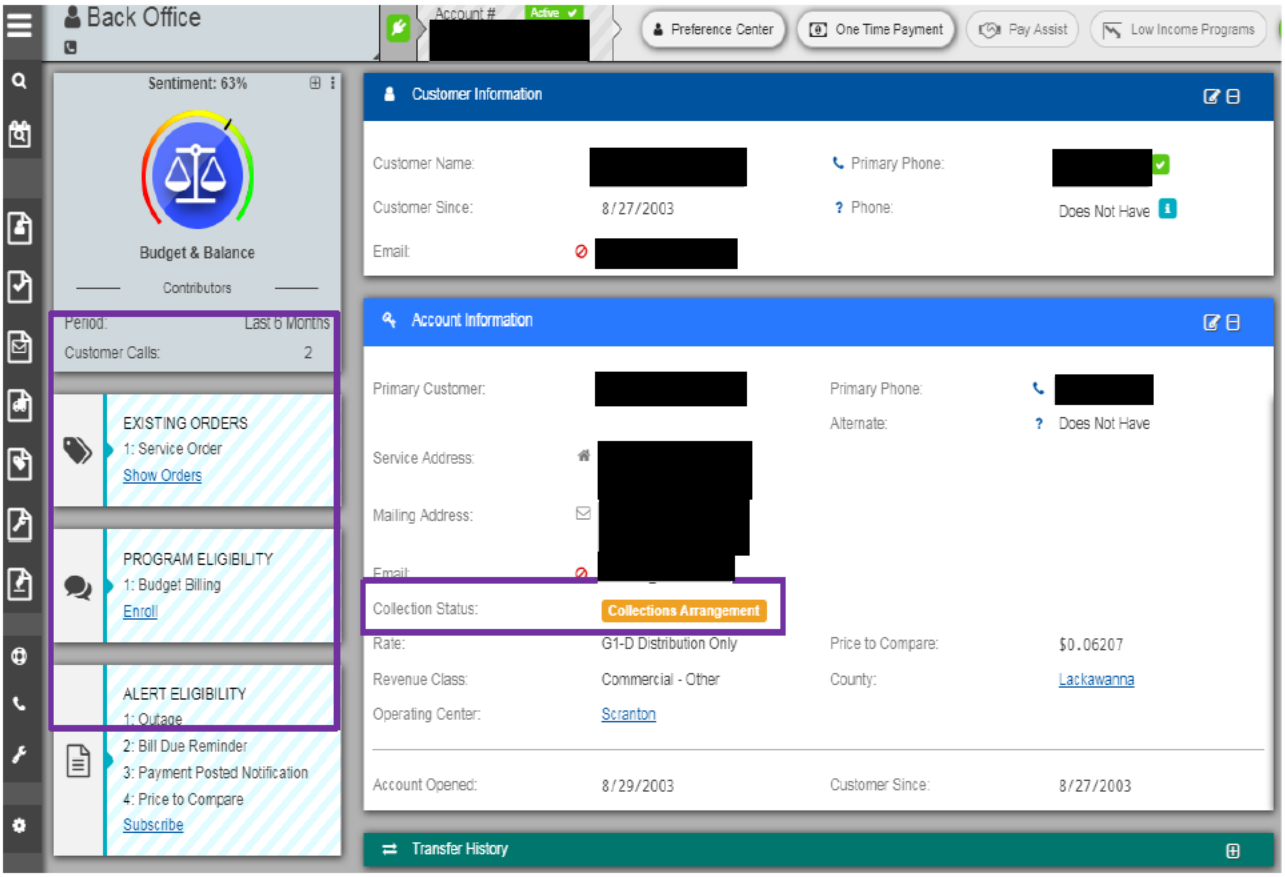
3. In the left panel, you’ll see a **Collection Activity highlight** if the customer is eligible for cut. This is a summary of recent and upcoming collection actions
   - Eligible cut will have *Next Action: Complete/Void Cut Out Order on….*
   - **If this date is not in the future – proceed with termination.**



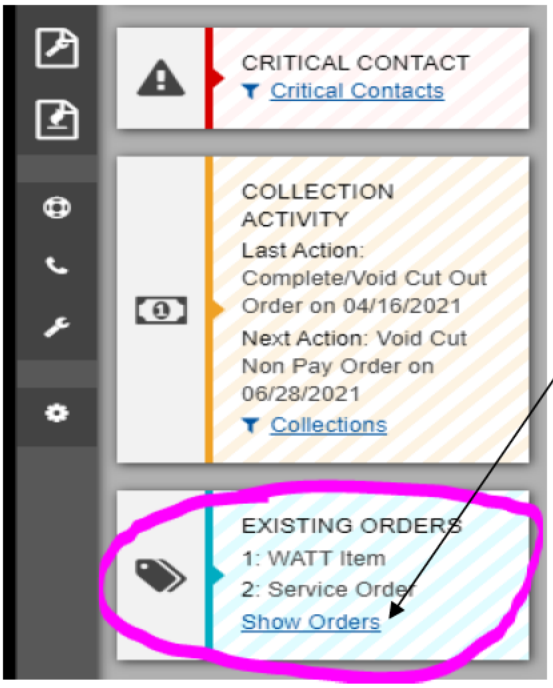
4. To double check, review the **Collection Status**. If the status displayed is **"Past Due"**, the account is **ELIGIBLE FOR CUT**.
    - If the Collection Status displayed is Not in Collections, Payment Agreement or Collections Arrangement **and there is NO Collection Activity highlight on the left** – the account is **NOT ELIGIBLE FOR CUT.**




Account Information
Primary Customer:
Primary Phone:
Username:
Alternate:
Service Address:
Mailing Address:
Email:
Collection Status:
Payment Agreement
Rate:
RSO
Price to Compare:
Revenue Class:
Residential
County:
Operating Center:
Sunbury
Account Opened:
12/15/2010
Customer Since:

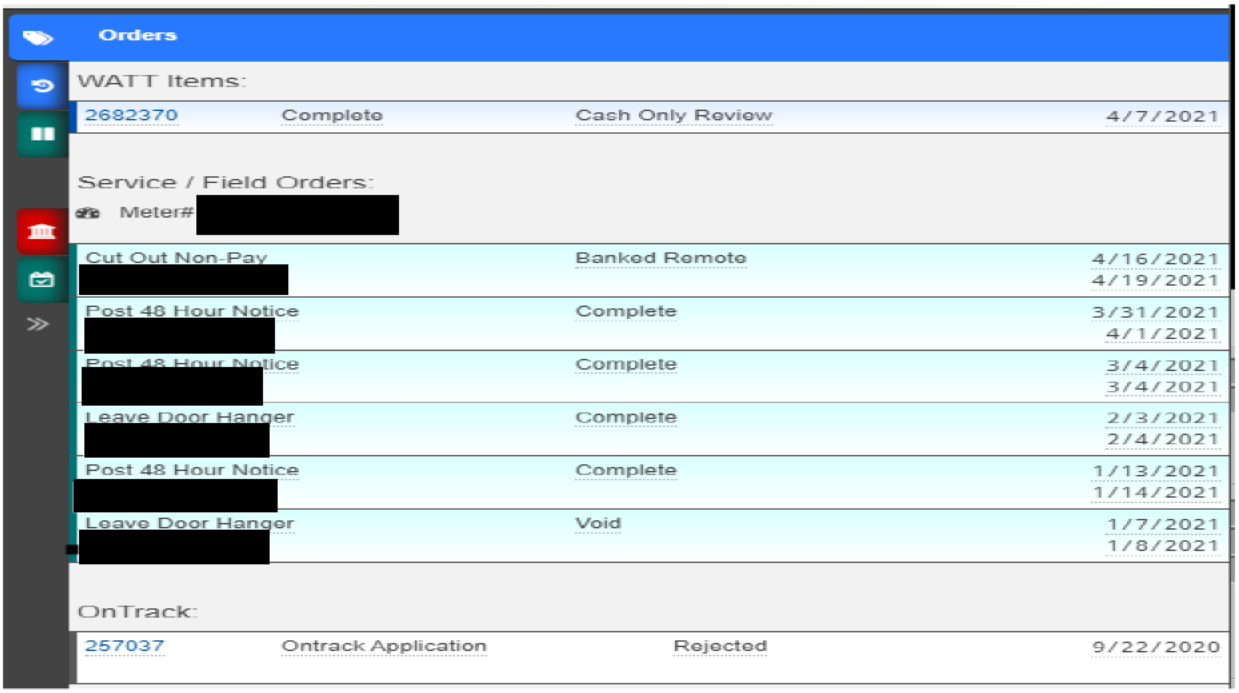

Back Office
Account #
Active
Preference Center
One Time Payment
Pay Assist
Low Income Programs
Sentiment: 63%
Budget & Balance
Contributors
Period:
Last 6 Months
Customer Calls:
2
EXISTING ORDERS
1: Service Order
Show Orders
PROGRAM ELIGIBILITY
1: Budget Billing
Enroll
ALERT ELIGIBILITY
1: Outage
2: Bill Due Reminder
3: Payment Posted Notification
4: Price to Compare
Subscribe
Customer Information
Customer Name:
Primary Phone:
Customer Since:
8/27/2003
Phone:
Does Not Have
Email:
Account Information
Primary Customer:
Primary Phone:
Alternate:
Does Not Have
Service Address:
Mailing Address:
Email:
Collection Status:
Collections Arrangement
Rate:
G1-D Distribution Only
Price to Compare:
$0.06207
Revenue Class:
Commercial - Other
County:
Lackawanna
Operating Center:
Scranton
Account Opened:
8/29/2003
Customer Since:
8/27/2003
Transfer History

5. You can also check the service orders for other clues to help you determine if you should cut the service or not. Take notice of the **"Existing Orders"** Highlight, on the left side panel. (Shown below).



Click "Show Orders" to open and reveal what service orders are on the account, and if they are pending or completed.

- "Show Orders" when clicked, will open all service orders for you on the right side of the Intelligent Desktop screen. Sample shown below.



****Attention** for Large Power and "Dispatched" orders: ID may show both a pending "Cut In" *and* a pending "Cut Out Non-Pay" Order, this could indicate the cut order is no longer needed and could be a sign that the customer has paid. This is not always the case, but for the orders that are sent to Large Power and/or Dispatched, it will happen when a customer makes a payment on the website, thru the IVR or if a CSR has taken actions to stop collections. "Dispatched" orders do not update the same way they do when they are "Assigned" to a Service Technician. When using ID, until you are comfortable, only use this information from the "Orders" to confirm your decision, not to make your decision.**

Is my cut valid? Summary:

ELIGIBLE FOR CUT

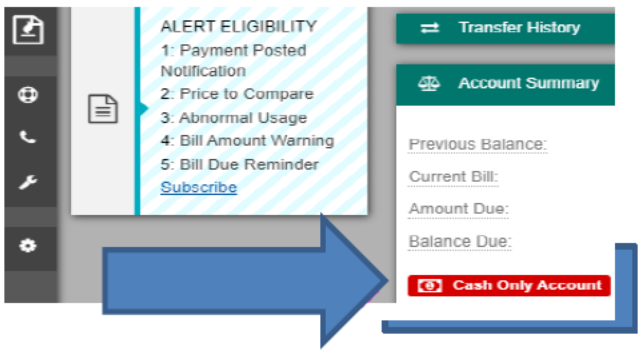
- Collection Activity Highlight in the left panel in ID
- Collection Status = **Past Due**

NOT ELIGIBLE FOR CUT

- NO Collection Activity Highlight in the left panel in ID
- Collection Status = **Not in Collections, Payment Agreement** or **Collections Arrangement**

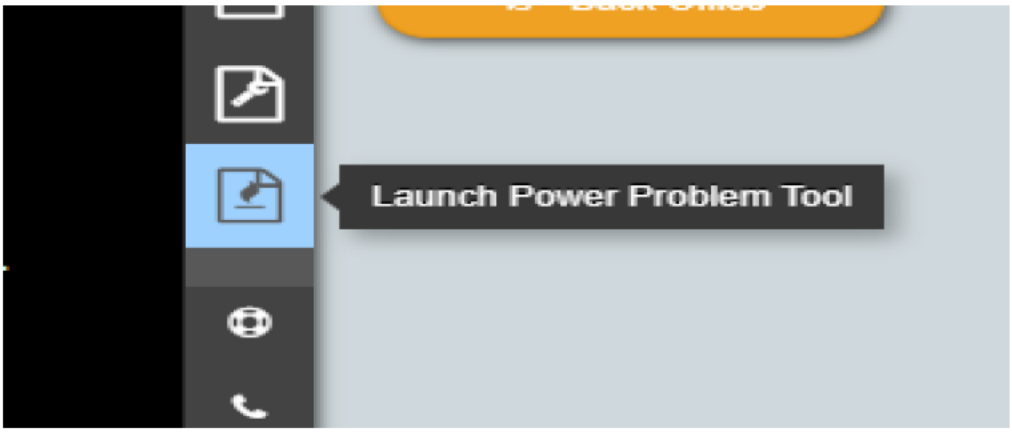
CASH ONLY. No Checks, No Credit Cards, No waiting for a customer that asked you to let them call and pay by phone before you cut the service.

Accounts that are restricted to only cash payments at an Authorized Bill Payment Center are marked "Cash Only Account" in **red** and appear in the "Account Summary" section. (See sample below). Identifying a Cash Only Account may help you in the field. Knowing before you arrive to a job that your customer is Cash Only will save time and unnecessary negotiating when you are approached by a customer asking for time to make a quick call to us. If the account is Cash Only, they cannot just make a simple call, they would need to leave the location to make a payment. If a customer asks you to allow them a moment to call and pay, you can politely tell the customer that you are sorry, but you must complete the order you came to do, but the good news is that once the required amount is paid, it will turn right back on for you (if a remote meter) or we will come back (if not a remote meter).

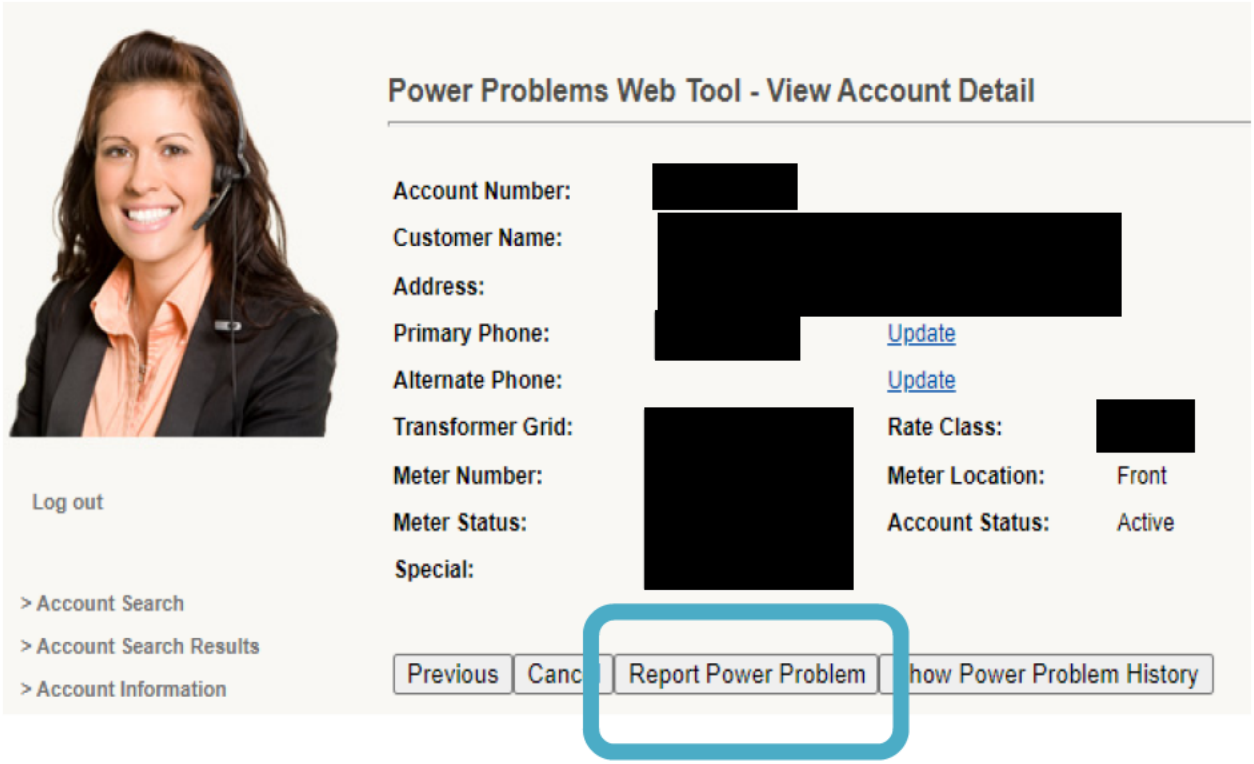


Referring an order to a line crew in Intelligent Desktop

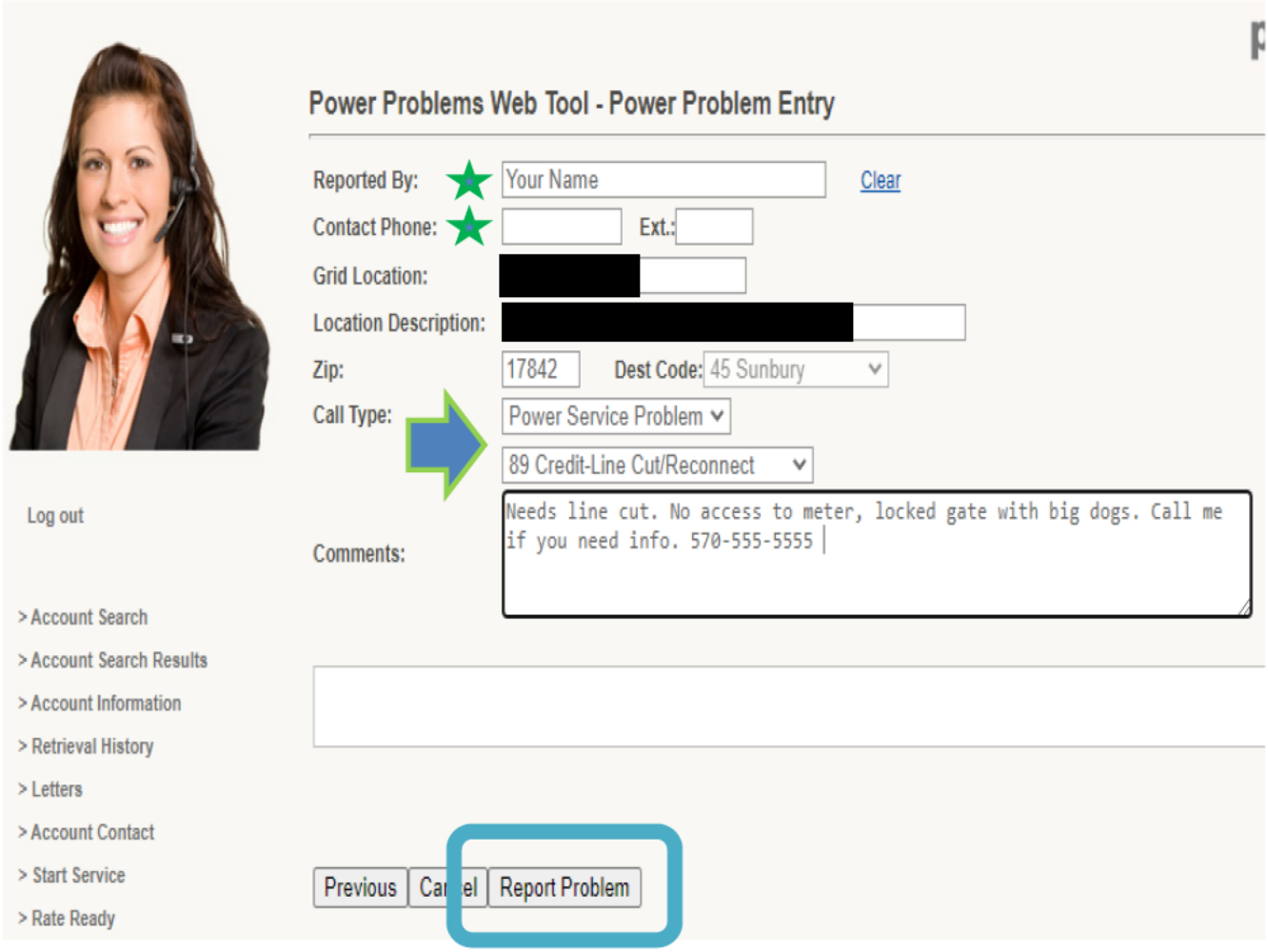
1. Search for the customer's account with account # and click Search.
2. Click "Back Office"
3. Make sure the customer is still eligible for service termination.
4. If the account is eligible to cut and needs to be cut by a line crew due to no access or other reasons preventing a remote cut, click the "Launch Power Problem Tool" icon on the far left side of the ID window. (Shown below).



5. The "Power Problems Web Tool – View Account Detail" screen will pop up for you with your specific customer's account information prefilled.
6. Click "Report Power Problem".



7. On the "Power Problems Web Tool – Power Problem Entry" screen: When referring an order to a line crew, Enter YOUR NAME and YOUR PHONE NUMBER in the "Reported By" and "Contact Phone" fields since you are entering a collections referral for a line crew and not reporting a power outage.
8. Click the arrow in "Call Type" and choose "Power Service Problem".
9. Click the arrow in the text box under "Power Service Problem" and choose the very last option on the list: "89 Credit-Line Cut/Reconnect".
10. Fill in the "Comments" section with a summary of the situation preventing a remote block or manual block at the meter. Include any information the line crew may need and to call you if they have questions.
11. Once you have filled in the necessary information, click "Report Problem" and close out your order as you normally would when you refer to a line crew to cut the service.



Need Help??

Contacts for Revenue Operations:

Email Address: RevenueOperationsCollection@pplweb.com

Hotline number: 484 634-3676

Donna Webster Cell: 484 456-3956 Office Number: 484 634-3079

****Please email any requests to void an order. Include account/meter number and a summary of why the order should be voided and your phone number to call if we need more information or have other handling suggestions that may be a workable option/alternative****

*****Did you see something at a premise that you think someone should look at? Jumpers on a meter, evidence of something illegal, a sticker on the door from the Department of Health condemning the property: Snap a photo (or 2) of the situation and either email the photos and the account/meter number to Rev Ops or text the photos to Donna Webster's cell phone (484 456-3956) with the account/meter number, then call to do a review and get guidance. If no one is immediately available and it is not an immediate safety concern, allow time for a response. Skip the job and head to the next one, do not sit at a premise and wait for an answer for non-urgent issues. For anything URGENT or IMMEDIATE SAFETY CONCERNS: Take the appropriate action, then call someone, (a supervisor, safety team lead or Rev Ops). If you are not sure what you should do and you were not able to reach someone for direction, take the safest action you can to protect yourself, the customer, the public and property (property could be a customer's home and/or your company vehicle). Document (if you can do it safely) with photographs and in words (email or text) and send the information to your supervisor or the appropriate party for that specific situation.**

What about these situations??

You have a **Daycare** in your workload and it's a cut order. Although we do not cut a Daycare when there are children inside, that doesn't mean you should not go to the premise at all. We can cut a Daycare if it is closed, or if there are no children on site. Make sure you go to the premise, knock on the door and if someone is there and you can confirm the daycare currently has children inside, leave a 48-hour notice and tell the person at the daycare they need to call the 800 number to take care of the account balance. Then close out the order with what you had done using the UTC option if you did not cut the service.

You have a **hospital or Health Care Facility** in your workload. Although we do not cut Hospitals or HCFs for the safety of the patients inside, that doesn't mean you should not go to the premise at all. The premise may have been sold or closed permanently. If you can confirm the facility currently has patients inside, leave a 48-hour notice and tell the person at the facility they need to call the 800 number to take care of the account balance. Then close out the order with comments on what you had done using the UTC option. Not sure if the place is considered an HCF? Ask someone. Only facilities on the State Certified Health Care Facility list are exempt from terminations. Some places can be cut, check with Rev Ops if you are unsure, or if observe a valid reason we should not cut the service.

You observe a **Medical Condition** at a customer's home that you are supposed to cut: Do not cut someone that you can visually verify a serious condition is present that you have not seen or dealt with previously. Tell them to call the 800 number so they can get the information on how to provide a medical certification. If they tell you they did or they can't or anything that indicates to you that the medical certification may not be available or added to the account, call for guidance and make the best decision you can if you cannot reach someone.

Your safety is critical to ppl. If you are threatened: report the incident IMMEDIATELY thru the Customer Threats Database. CALL THE POLICE if you see a gun or weapon or if you have been struck by anyone or anything that was intentional and for the purpose of intimidating or harming you to prevent you from cutting the service. Follow the guidance on any field abuse flagged accounts.

Exhibit BA-5

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File #: 158811

August 5, 2016

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: Petition of PPL Electric Utilities Corporation for Approval to Use the Remote Service Switch in its Meters for Involuntary Service Termination
Docket No. P-2016-2524581

Dear Secretary Chiavetta:

Enclosed for filing is the Joint Petition for Approval of Settlement in the above-referenced proceeding. Copies will be provided as indicated on the Certificate of Service.

Respectfully submitted,

Anthony D. Kanagy

ADK/jl
Enclosures

cc: Honorable Dennis J. Buckley
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL & FIRST CLASS MAIL

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Counsel for CAUSE-PA

Date: August 5, 2016

Anthony D. Kanagy

14599720v1

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Petition of PPL Electric Utilities Corporation for Approval To Use The Remote Service Switch In Its Meters For Involuntary Service Terminations	: : : : :	Docket No. P-2016-2524581

JOINT PETITION FOR
APPROVAL OF SETTLEMENT

TO ADMINISTRATIVE LAW JUDGE DENNIS J. BUCKLEY:

I. INTRODUCTION

PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), the Office of Consumer Advocate ("OCA"), and the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA"), parties to the above-captioned proceeding (hereinafter, collectively the "Joint Petitioners"), hereby file this Joint Petition for Approval of Settlement ("Settlement") and respectfully request that the Pennsylvania Public Utility Commission ("Commission") approve the proposals set forth in PPL Electric's Petition to Use the Remote Service Switch in Its Meters for Involuntary Service Termination subject to the terms and conditions of the Settlement. The Office of Small Business Advocate ("OSBA"), the other party in this proceeding, has indicated that it does not oppose this Settlement.

This Settlement resolves all of the issues raised by all of the parties to the instant proceeding. In support of the Settlement, the Joint Petitioners state the following:

II. BACKGROUND

1. On June 30, 2014, PPL Electric filed its Smart Meter Plan ("SMP") with the Commission at Docket No. M-2014-2430781 in compliance with Act 129 of 2008 ("Act 129")

and Commission orders. In the SMP, the Company proposed to deploy Radio Frequency ("RF") Mesh meters throughout its service territory by 2019.

2. In its Order entered September 3, 2015, the Commission approved PPL Electric's SMP. *See Petition of PPL Electric Utilities Corporation for Approval of Its Smart Meter Technology Procurement and Installation Plan*, Docket No. M-2014-2430781 (Order Entered Sept. 3, 2015) ("*2015 Smart Meter Order*"). Therein, the Commission also required the Company to seek stakeholder input and file for Commission approval before implementing remote involuntary service termination. *2015 Smart Meter Order*, p. 69.

3. PPL Electric held a stakeholder meeting on October 28, 2015 with interested parties to discuss its proposed involuntary service termination plan, along with its communications plan and privacy plan. Representatives from the Commission, the OCA, the OSBA, PP&L Industrial Customer Alliance ("PPLICA"), and CAUSE-PA participated in the stakeholder meeting.

4. Prior to the stakeholder meeting, PPL Electric distributed white papers describing its proposed Communications Plan, Privacy Plan and Use of the Remote Switch for Involuntary Service Terminations. Moreover, the Company provided a presentation regarding its proposals at the stakeholder meeting and answered questions from participants.

5. On January 15, 2016, PPL Electric filed the above-captioned Petition with the Commission. In its Petition, PPL Electric requested Commission approval of PPL Electric's proposal to use the remote service switch for involuntary service terminations.

6. On February 4, 2016, OCA filed an Answer, Notice of Intervention, and Public Statement.

7. On February 11, 2016, CAUSE-PA filed a Petition to Intervene.

8. On March 7, 2016, OSBA filed a Public Statement, Verification, and Notice of Intervention.

9. As a result of settlement negotiations, the Joint Petitioners have agreed to a settlement that provides a reasonable resolution of the issues among them. The Joint Petitioners are in full agreement that the Settlement is in the public interest, is a reasonable resolution of their respective interests, and should be approved. The Settlement agreed to by the Joint Petitioners is set forth in the following Section III.

III. SETTLEMENT

10. The Joint Petitioners agree that PPL Electric's Petition to Use the Remote Service Switch in Its Meters for Involuntary Service Termination is approved except as modified below.

11. As a preliminary matter, the Joint Petitioners stipulate to the intervention of CAUSE-PA in this proceeding.

12. PPL Electric shall comply with all provisions of Chapter 14 of the Pennsylvania Public Utility Code (66 Pa. C.S. Chp. 14) and Chapter 56 of the Commission's regulations (52 Pa. Code Chp. 56) with respect to the application of remote connect and disconnect for involuntary service terminations.

13. PPL Electric will send an appropriately trained field representative to the customer's premises on the day that termination is scheduled to occur. The field representative will use reasonable efforts to make personal contact with a responsible adult occupant of the premises prior to the termination.

14. Appropriate training of the field representative will include at least: medical certificate procedures; relevant complaint procedures; general familiarity with Protection from Abuse ("PFA") Orders; and how to refer customers to PPL Electric's universal service programs.

In addition, the field representative will be trained to call PPL Electric staff for further guidance if presented with a PFA Order.

15. Where the field representative is not able to make personal contact prior to termination, the field representative shall leave a notice at the residence informing the customer that utility service is being disconnected and how the customer can effect reconnection. The notice shall include a contact number to PPL Electric staff where low-income and vulnerable customers can receive information on PPL Electric's Universal Service and Energy Conservation programs and related payment information.

16. Service shall not be terminated if the field representative becomes aware of a personal safety condition that warrants delay in service termination, including if the field representative is informed that the occupant is seriously ill or affected with a medical condition which will be aggravated by cessation of service and that a medical certificate will be procured pursuant to 52 Pa. Code § 56.112. The field representative shall be fully trained to direct low-income and vulnerable customers to the line to reach PPL Electric staff where the customer can receive information on all PPL Electric's Universal Service and Energy Conservation programs and related payment information.

17. Upon confirmation in PPL Electric's system that payment has been made, PPL Electric will reconnect the customer's service using the remote switch as quickly as possible.

18. PPL Electric's hours for disconnection and reconnection will be consistent with the Public Utility Code, the Commission's regulations and Commission directives. PPL Electric will reconnect service using the RF mesh remote switch from 7:00 a.m. to 10:00 p.m. seven days per week beginning when the Company uses the remote switch for involuntary service termination.

19. PPL Electric proposes a reduced restoration fee of $14.00 for residential and small commercial & industrial customers with an RF meter with a remote switch to reflect the decreased costs of reconnecting service. The reduced reconnection fee will be approved as part of this Settlement and as part of the Company's tariff compliance filing in this proceeding. A pro forma tariff is provided as **Appendix A**, and support for the $14.00 reconnection fee is provided as **Appendix B**.

20. Within 12 months of implementing remote disconnect for involuntary service termination, PPL Electric will provide information annually at its smart meter stakeholder meetings regarding remote connect/disconnect metrics that includes:

a. The number of remote disconnects for all customers;

b. The number of remote reconnects for all customers; and

c. The average time it took to process a reconnection using the remote switch for all customers from the time that the customer met all requirements for reconnection (when the Company's IT system is able to automatically determine this metric, which is currently estimated to be in July 2017).

21. Total costs associated with customer service terminations and reconnections are allocated to each customer class using the Company's cost of service study reflected in its most recent base rate proceeding. Cost savings, net of cost savings reflected in the reduced reconnection fee set forth in paragraph 19, from the use of the remote service connection/disconnection functionality of the smart meters will be tracked and flowed through the Company's smart meter surcharge by customer class pursuant to the requirements of the Commission's September 3, 2015 Order at Docket No. M-2014-2430781.

IV. SETTLEMENT CONDITIONS

22. The Settlement is conditioned upon the Commission's approval of the terms and conditions contained in this Settlement without modification. If the Commission modifies the Settlement, any Joint Petitioner may elect to withdraw from the Settlement and may proceed with litigation and, in such event, the Settlement shall be void and of no effect. Such election to withdraw must be made in writing, filed with the Secretary of the Commission and served upon all Joint Petitioners within five business days after the entry of an Order modifying the Settlement.

23. This Settlement is proposed by the Joint Petitioners to settle all of the issues in the instant proceeding. If the Commission does not approve the Settlement and the proceedings continue, the Joint Petitioners reserve their respective procedural rights to evidentiary hearings, submission of testimony and exhibits, cross-examination of witnesses, briefing, and argument of their respective positions. The Settlement is made without any admission against, or prejudice to, any position that any Joint Petitioner may adopt in the event of any subsequent litigation of these proceedings, or in any other proceeding.

24. The Joint Petitioners acknowledge that the Settlement reflects a compromise of competing positions and does not necessarily reflect any Joint Petitioner's position with respect to any issues raised in this proceeding. The terms and conditions of the Settlement are limited to the facts of this specific case and are the product of compromise for the sole purpose of settling this case. This Settlement is presented without prejudice to any position which any of the Joint Petitioners may have advanced and without prejudice to the position any of the parties may advance on the merits of the issues in future proceedings. This Settlement does not preclude the Joint Petitioners from taking other positions in other proceedings.

25. If the Commission adopts the Settlement without modification, the Joint Petitioners agree that they: (1) will not initiate or join in any challenge to the Settlement; (2) will not assert any positions in derogation to the Settlement; and (3) waive their right to appeal or to seek reconsideration, rehearing, reargument, or clarification of the Commission's order approving the Settlement.

V. THE SETTLEMENT IS IN THE PUBLIC INTEREST

26. Commission policy promotes settlements. *See* 52 Pa. Code § 5.231. Settlements reduce the time and expense the parties must expend litigating a case and, at the same time, conserve administrative resources. The Commission has indicated that settlement results are often preferable to those achieved at the conclusion of a fully litigated proceeding. *See id.* § 69.401. In order to accept a settlement, the Commission must first determine that the proposed terms and conditions are in the public interest. *Pa. PUC v. York Water Co.*, Docket No. R-00049165 (Order Entered Oct. 4, 2004); *Pa. PUC v. C.S. Water and Sewer Assocs.*, 74 Pa. P.U.C. 767 (1991).

27. This Settlement was achieved by the Joint Petitioners after an investigation of PPL Electric's filing, including informal discovery.

28. Approval of the Settlement will reduce the time and expenses that the active parties and the Commission must expend on the proceedings.

29. The Joint Petitioners will further explain the reasons that the Settlement is in the public interest in their Statements in Support, which are being separately filed by the Joint Petitioners.[1] In their respective Statements in Support, each Joint Petitioner explains why, in its

[1] OSBA has advised that it is separately filing a letter of non-opposition to the Settlement.

view, the Settlement is fair, just, and reasonable and reflects a reasonable compromise of the disputed issues in this proceeding.

VI. CONCLUSION

WHEREFORE, PPL Electric Utilities Corporation, the Office of Consumer Advocate, and the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania respectfully request that the Pennsylvania Public Utility Commission approve this Joint Petition for Approval of Settlement and allow PPL Electric to file the tariff supplement attached hereto as **Appendix A** on not less than one-day's notice when PPL Electric is ready to implement the remote switch for involuntary service termination, which is estimated to be April 2017.

Respectfully submitted,

DR

8/5/16

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Date

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Counsel for CAUSE-PA

Date

APPENDIX "A"

PPL Electric Utilities Corporation

RULE 10 - DISCONNECTION AND RECONNECTION OF SERVICE (CONTINUED) (C)

B. TERMINATION (Continued)

(g) The Company's authorized representatives cannot gain admittance or are refused admittance to the premises for the purpose of reading meters, making repairs, making inspections, or removing Company property, or the customer interferes with Company representatives in the performance of their duties, or the meters or other equipment of the Company are not accessible during reasonable hours. (C)

(h) The customer neglects or refuses to reimburse Company for repairs to or loss of Company's property used to supply service when such repairs are necessitated, or loss occasioned, by negligence on the part of customer.

(i) Failure to post a deposit, provide a guarantee, or establish credit associated with service provided by the Company.

(j) Failure to comply with the material terms of a settlement or amortization agreement.

(k) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.

(l) Unauthorized use of the utility service delivered on or about the affected dwelling or other service location.

(3) The Company shall not terminate, or refuse to restore service to any premises when any occupant residing therein is certified by a physician, physician's assistant or nurse practitioner to be seriously ill or affected with a medical condition which will be aggravated by a cessation of service or failure to restore service.

(4) Except in emergencies, service to residential customers will not be terminated: on Saturday or Sunday; on a bank holiday or the day preceding a bank holiday; on a day, or a day preceding a day, when the Company's business offices are closed, excluding Saturdays; or on a holiday or the day preceding a holiday observed by the Pennsylvania Public Utility Commission.

(5) The customer may avoid termination under the above conditions by eliminating the cause for termination and fulfilling the appropriate conditions for reconnection under Rule 10C hereof prior to termination.

C. RECONNECTION

Whenever a service has been terminated under any of the above provisions, Company will require payment of a $~~30~~ 14 ~~($50 if done during other than the normal working hours of the physical forces reconnecting the service)~~ disconnection and reconnection charge and will, before reconnection, require customer to eliminate the cause of disconnection and fulfill any of the following conditions associated with service provided by the Company that are reasonably applicable:

(1) Establish credit, make a security deposit, or provide a written guarantee acceptable to Company.

(2) Correct any unsafe or nonstandard conditions in customer's service entrance facilities.

(3) Make full payment of, or arrange time payments for the charges for energy used but not metered and, all costs of Company's investigation and property damage associated therewith, plus the cost of measures considered necessary by the Company to prevent recurrence. These include but are not limited to: cost of tampering investigations, inspections, billing, and corrective action on unsafe equipment.

(4) Make payment of, or arrange for the payment of, all amounts currently due for services provided by the Company according to a settlement or amortization agreement.

APPENDIX “B

BUSINESS ACTIVITY	COST or MULTIPLIER	CALCULATION DETAILS	ASSUMPTIONS
Cost related to Customer Call Center (handling customer reconnect phone calls, etc.)	$ 8.88	Financial model	Data from PPL-EU Customer Service Data Analytics Group
Expected average # of phone calls to resolve customer reconnect concerns	1.5		By 2019 Call Center will be able to resolve customer issues in less than 2 calls per customer (on average)
Cost of handling phone calls (1.5 per occurrence)	$ 13.31	($8.88 * 1.5)	
Cost of truck roll at deployment completion - blended rate for remote switch customers only (blended rate = combined standard & after hours charges)	$ 19.66	Financial model	Calculations extracted from PPL-EU financial model
Expected # of remote meter service terminations	48,174	(50,000 * 0.035)	Based on assumed # of cuts to be 50K in 2019 with ~3.5% non-remote switch capable meters
Expected # of reconnects	33,722	(48,174 * 0.703)	Assume 70.3% of cuts to be reconnected (based on 2015 data)
Expected # of failures at 5% (network issues + meter/remote switch issues)	1,686	(33,722 * 0.05)	By 2019 new RF Mesh system will be operating at 95% efficiency
Expected # of truck rolls required - meter only (3.5%)	1,180	(1,686 * 0.70)	Assume 30% of failures are not meter related (network, etc.)
Cost of truck rolls (using rates from PPL-EU financial model)	$ 23,198.80	(1,180 * $19.66)	Expected # of truck rolls multiplied by the cost of truck roll
Cost of truck rolls averaged out for all reconnects	$ 0.69	($23,198.90 / 33,722)	Spread cost of truck rolls from remote switch failures over all reconnects for year
Cost of doing business for remote switch reconnects at time of deployment completion (2019+)	$ 14.00	($13.31 + $0.69)	Combination of call center cost plus truck roll cost for remote switch failures

PENNSYLVANIA
PUBLIC UTILTY COMMISSION
Harrisburg, PA 17105-3265

Public Meeting held January 19, 2017

Commissioners Present:

Gladys M. Brown, Chairman
Andrew G. Place, Vice Chairman, Statement
John F. Coleman, Jr.
Robert F. Powelson
David W. Sweet

Petition of PPL Electric Utilities	:	
Corporation for Approval To Use	:	P-2016-2524581
The Remote Service Switch In Its Meters	:	
For Involuntary Service Terminations	:	

ORDER

BY THE COMMISSION:

We adopt as our action the Recommended Decision of Administrative Law Judge Dennis J. Buckley, dated December 7, 2016;

THEREFORE,

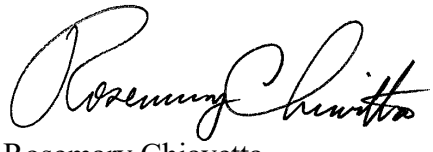
IT IS ORDERED:

1. That PPL Electric Utilities Corporation's Petition to Use the Remote Service Switch in Its Meters for Involuntary Service Termination subject to the terms and conditions of the proposed Settlement at Docket No. P-2016-2524581, be granted, without modification.

2. That PPL Electric Utilities Corporation be granted leave to file the tariff supplement attached to the Settlement as Appendix A effective upon at least one day's notice when PPL Electric Utilities Corporation is ready to implement the remote switch for involuntary service termination, which is estimated to be April 2017.

3. That upon the filing by PPL Electric Utilities Corporation and acceptance and approval by the Commission of the tariff supplement attached to the Settlement as Appendix A, this proceeding shall be marked closed.

BY THE COMMISSION



Rosemary Chiavetta
Secretary

(SEAL)

ORDER ADOPTED: January 19, 2017

ORDER ENTERED: January 19, 2017

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Barbara R. Alexander, hereby state that the facts above set forth in my Direct Testimony, OCA Statement 7, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: December 22, 2025

Signature: /s/ Barbara R. Alexander
Barbara R. Alexander

Address: 44 Beech St.,
Hallowell, ME 04347

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:		
	:	Docket Nos.	R-2025-3057164
v.	:		C-2025-3057844
	:		C-2025-3057889
PPL Electric Utilities Corporation	:		C-2025-3057946

REBUTTAL TESTIMONY

BARBARA R. ALEXANDER
BARBARA ALEXANDER CONSULTING LLC

ON BEHALF OF

THE PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

January 23, 2026

Q. PLEASE STATE YOUR NAME, ADDRESS AND OCCUPATION.

A. My name is Barbara R. Alexander. I am the sole member manager of Barbara Alexander Consulting LLC. My address is 44 Beech St., Hallowell, ME 04347. I appear in this case as a witness on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Q. HAVE YOU PREVIOUSLY TESTIFIED IN THIS PROCEEDING?

A. Yes. I submitted Direct Testimony on behalf of the OCA in this proceeding on December 22, 2025.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY AT THIS TIME?

A. I am submitting Rebuttal Testimony in response to the Direct Testimony of Frank Lacey on behalf of the Retail Energy Supply Association (RESA) (RESA Statement No. 1).

Q. PLEASE SUMMARIZE MR. LACEY'S TESTIMONY.

A. Mr. Lacey opposes PPL Electric's proposed revisions to its Supplier Tariff, particularly those that will impose additional charges to Electric Generation Suppliers (EGS) who submit enrollment and billing information to PPL Electric through Electronic Data Exchange (EDI) transactions, fees for testing compatibility and supplier credit and technical qualifications, and certain new requirements for billing EGS charges. At the same time, Mr. Lacey also proposes several reforms that PPL Electric should adopt instead of the Company's changes to its Supplier Tariff.

Q. WHAT ISSUES WILL YOU ADDRESS IN RESPONSE TO MR. LACEY'S DIRECT TESTIMONY?

A. I will address two issues. First, I will respond to Mr. Lacey's opposition to PPL Electric's proposed fees for EGS use of PPL's EDI and billing and collection systems that purchase

and collect EGS charges on the PPL bill. Second, I will respond to Mr. Lacey's proposed reforms that he would substitute for PPL Electric's changes to its Supplier Tariff.

Q. WITH REGARD TO THE FIRST ISSUE, HAVE YOU DONE AN ANALYSIS OF PPL ELECTRIC'S PROPOSED CHARGES TO DETERMINE IF THEY ARE APPROPRIATE?

A. No. I rely on PPL's documentation of the charges that the Company incurs for transactions on its EDI system.

Q. IF THE COMMISSION AGREES WITH THE REASONABLENESS OF THE COSTS THAT PPL ELECTRIC INCURS TO HANDLE THE EGS EDI TRANSACTIONS AND INVESTIGATIONS FOR SUPPLIER CREDIT WORTHINESS AND WHOLESALE MARKET COMPLIANCE, IS IT APPROPRIATE TO REQUIRE THE EGS TO PAY FOR THOSE COSTS?

A. Yes. I recognize that in the early years of the implementation of retail choice and customer shopping, that initial costs to establish the EDI systems to send information between the distribution companies and EGSs were included in rates paid by all residential and commercial customers. However, that should not require all ratepayers to pay higher rates to reflect the incremental costs for any or all EDI transactions for all time. This concern is particularly important in light of PPL Electric's documentation of the high volume of rejected EDI transactions submitted by EGSs, and the subsequent transaction costs that are currently imposed on all customers. Based on several years of tracking EDI rejected transactions that are submitted by EGSs, over 75% are due to EGS errors or a reflection of

EGS responsibility.[1] PPL Electric has justified the imposition of EDI transaction fees based on this documentation and correctly opines that the imposition of a fee that reflects the actual costs incurred by PPL Electric should incentivize EGSs to submit more accurate EDI transactions and will impose costs to those EGSs that are responsible for the excessive or redundant transactions.[2]

Q. IS THERE ANOTHER REASON TO SUPPORT PPL'S PROPOSALS TO CHARGE EGS FEES THAT REFLECT ACTUAL INCREMENTAL COSTS?

A. Yes. If the changes to the PPL Electric Supplier Tariff are not adopted, residential (and other customer classes) will see increased costs included in the proposed revenue requirement in this proceeding. PPL's proposed revenue requirement includes the imposition of these incremental costs in the Supplier Tariff on suppliers and not on the majority of residential customers who receive default service and do not shop with an EGS for generation supply service.

Q. DO YOU AGREE WITH MR. LACEY'S ASSERTION THAT THERE ARE BENEFITS TO ALL CUSTOMERS TO SUBSIDIZE RETAIL MARKET TRANSACTIONS, EVEN THOSE WHO DO NOT SHOP[3]?

A. No. There is no evidence to support this statement. I realize that retail choice is obligated to be offered in Pennsylvania. I do not suggest otherwise. But, there is no evidence that non-shopping customers benefit from retail choice since all customers paid for the initial

[1] PPL Electric Response to RESA-III-3, Attachment 1. The balance of these rejected EDI transactions are labeled as PPL Electric's responsibility and would not be billed to any EGS.
[2] PPL Electric Response to RESA-I-23.
[3] Mr. Lacey opines: "The availability of retail choice benefits all customers whether they elect to shop or not. In fact, the mere option of retail choice imposes a competitive market discipline on wholesale energy providers participating in PPL's default service that provides a direct and immediate benefit to non-shopping customers." RESA St. No. 1, page 25, lines 18-21.

implementation of retail choice, including the EDI system, all customers pay for the incremental costs of default service procurement, all customers pay for the collection costs associated with the billing and collection of EGS charges, and all customers pay for the education and outreach programs mandated by the Commission to support the option of retail choice. I am not aware of any evidence that the benefits associated with a minority of residential and small commercial customers who select an EGS, many of whom pay more than default service for the same generation supply product as I documented in my Direct Testimony, have resulted in benefits to non-shopping customers. On the contrary, if all the costs to implement and maintain retail choice for residential customers were eliminated from rates, all customers would see a benefit in the form of lower rates. There is no evidence that the existence of retail choice with all its associated costs has resulted in lower wholesale market prices or lower default service rates compared to a situation in which all residential customers are served by a competitively acquired generation supply service.

Q. PLEASE COMMENT ON MR. LACEY'S RESPONSE TO PPL ELECTRIC ON HIS CLAIM THAT AVAILABILITY OF RETAIL CHOICE BENEFITS ALL CUSTOMERS.

A. In response to PPL Electric's data request asking Mr. Lacey to document the basis for his claim, Mr. Lacey's response on behalf of RESA confirms my conclusion stated above. The one document or analysis he references in his response is a report published by Mr. John Hanger in 2025, *Pennsylvania's Continued Success: Competition Maintains Low Electric Prices For All Residents.* His response quotes the study's conclusion that PPL Electric's default service prices in 2024 were 20% lower than the utilities generation supply rate in 1996. That Report did allege that the restructuring of Pennsylvania's electric utility

industry and the use of competitive acquisition of default service in the wholesale market has resulted in lower prices for retail customers compared to regulated utility prices for generation supply service.[4] However, Mr. Hanger also compares the 1996 "utility monopoly supply charge" (inflation adjusted) to the lowest offer made by EGSs on the Commission's shopping web portal in 2024 and claims that this analysis documents customer savings as well. This aspect of Mr. Hanger's Report is seriously defective. It is not based on what customers actually pay for EGS service. EGSs sell their receivables to the electric distribution companies who bill and collect EGS charges. However, even Mr. Lacey does not quote Mr. Hanger's analysis in his response to PPL Electric because it conflicts with what customers are actually billed by EGSs as documented on numerous studies using actual customer pricing data compared to default service prices in default service and base rate proceedings in which I have participated on behalf of the OCA. Residential customers who enroll with EGSs have paid on average more than default serviced in all these studies. The benefits that Mr. Hanger and others allege to have resulted from competition for generation supply service in the wholesale market are separate from the operations of the retail market and could exist without any retail market for residential customers.

[4] "In the Duquesne, PECO, Penn Power and PPL utility service territories, customers who remained on the default utility price saw average monthly savings of $27.58 dollars or 34% percent when compared to the 1996 utility monopoly supply inflation-adjusted price. In the Met-Ed and Penelec service territories, the default utility supply costs are close to the inflation-adjusted 1996 prices. Only in the West Penn Power utility service territory, did customers see an increase of about $3 in utility costs compared to the 1996 inflation-adjusted costs." Hanger, page 5.

Q. MR. LACEY OBJECTS TO CONSIDERING PPL ELECTRIC'S PROPOSED CHANGES TO THE SUPPLIER TARIFF IN THIS PROCEEDING. PLEASE RESPOND.

A. PPL's proposals reflect costs associated with current EDI transactions and future IT related investments associated with retail choice that would otherwise be included in higher rates in this base rate case. It is reasonable and appropriate to consider these changes to the Supplier Tariff that impact base rates for all customers. Since this proceeding provides a lengthier process for discovery and litigation than the Default service proceedings that are limited to six months, Mr. Lacey and his clients benefit from the consideration of these changes in this proceeding.

Q. TURNING TO MR. LACEY'S REFORMS THAT HE RECOMMENDS BE CONSIDERED IN THIS PROCEEDING, WHAT IS YOUR RESPONSE?

A. I defer to PPL Electric to respond to several of Mr. Lacey's proposals that reflect changes to the current EDI system functionality.[5] The costs to implement those reforms would need to be documented and considered and, pursuant to my overall recommendation, charged to EGSs and not non-shopping customers. However, Mr. Lacey's proposal to "unbundle all of PPL's costs to serve customers and to allocate those costs appropriately to default service and distribution-only customers…"[6] should be rejected. This same proposal has been made by RESA and routinely rejected and/or not adopted in many default service proceedings.[7]

[5] E.g., Mr. Lacey's proposals to allow suppliers to access real time data and "self-serve" their access to customer information; establish a strict standard response time of 1 business day for supplier inquiries; add EDI functionality for supplier initiated rebill cancellations.
[6] RESA St. No. 1, pages 18-19.
[7] In addition to Mr. Lacey's inability to cite any Commission order or settlement of any default service proceeding

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY AT THIS TIME?

A. Yes. However, I reserve the right to supplement this rebuttal testimony if additional relevant information is received.

that would support this proposal, I note that Pennsylvania electric utilities are required to recover their actual costs incurred to procure and administer the default service supply portfolio in a fully reconcilable Section 1307(e) cost recovery mechanisms for each class. 66 Pa. C.S. §§ 1307(e), 2807(e)(3.9). There has been no change in the methodology to calculate this cost recovery mechanism that reflects Mr. Lacey's proposal after several decades of implementation of retail competition.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Barbara R. Alexander, hereby state that the facts above set forth in my Rebuttal Testimony, OCA St. 7R, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: January 23, 2026

Signature: /s/ Barbara R. Alexander
Barbara R. Alexander

Address: 44 Beech St.,
Hallowell, ME 04347

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:		
	:	Docket Nos.	R-2025-3057164
v.	:		C-2025-3057844
	:		C-2025-3057889
PPL Electric Utilities Corporation	:		C-2025-3057946

SURREBUTTAL TESTIMONY

BARBARA R. ALEXANDER
BARBARA ALEXANDER CONSULTING LLC

ON BEHALF OF

THE PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

February 9, 2026

Q. PLEASE STATE YOUR NAME, ADDRESS AND OCCUPATION.

A. My name is Barbara R. Alexander. I am the sole member manager of Barbara Alexander Consulting LLC. My address is 44 Beech St., Hallowell, ME 04347. I appear in this case as a witness on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Q. HAVE YOU PREVIOUSLY TESTIFIED IN THIS PROCEEDING?

A. Yes. I submitted Direct Testimony on behalf of the OCA in this proceeding on December 22, 2025, and Rebuttal Testimony on behalf of the OCA on January 23, 2026.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY AT THIS TIME?

A. I am submitting Surrebuttal Testimony in response to the Rebuttal Testimony of Lisa Norden on behalf of PPL Electric (PPL Statement No. 18-R) and Rebuttal Testimony of Frank Lacey on behalf of the Retail Energy Supply Association (RESA) (RESA Statement No. 1-R).

RESPONSE TO REBUTTAL TESTIMONY OF PPL ELECTRIC WITNESS LISA NORDEN

Q. DO YOU HAVE ANY CHANGES OR CORRECTIONS IN RESPONSE TO MS. NORDEN'S REBUTTAL TESTIMONY?

A. Yes. I have revised my discussion of the analysis of PPL Electric's payment arrangements with residential customers.

Q. DOES MS. NORDEN ON BEHALF OF PPL ELECTRIC ACCEPT ANY OF YOUR RECOMMENDATIONS WITH REGARD TO ENSURING REASONABLE SERVICE QUALITY AND CUSTOMER SERVICE PERFORMANCE AS A CONDITION OF ANY RATE INCREASE IN THIS PROCEEDING?

A. With one exception that I identify below, she rejects all my recommendations. As a result, I will provide the following response to her stated reasons for opposing my recommendations.

Q. WITH REGARD TO PPL ELECTRIC'S CALL CENTER PERFORMANCE, DOES MS. NORDEN ACKNOWLEDGE THAT "MORE NEEDS TO BE DONE" TO IMPROVE PERFORMANCE?

A. Yes. Ms. Norden does not dispute the actual performance data I presented in my Direct Testimony. Rather, she describes the intent to improve performance with additional internal and external resources, enhancing self-service options, providing additional training and "increased focus on call monitoring and quality review."[1] She acknowledges that "more work needs to be done with regard to the Company's call abandonment rate and its calls answered within 30 seconds" and that PPL Electric "has a plan and well positioned to improve its performance in those areas…"[2]

Q. WHAAT IS YOUR RESPONSE?

A. Ms. Norden's Rebuttal testimony supports my recommendation. While PPL is acknowledging that improved performance is needed, her refusal to endorse any performance level as a condition of this rate increase is not reasonable. I continue to urge the Commission to take PPL Electric's performance into account in setting rates and to require the vague commitment to improve performance to be made explicit. Ratepayers should not have to rely on vague promises in return for higher rates in such a crucial area

[1] PPL St. No. 18-R, page 5, lines 14-19.
[2] Ibid., page 7, lines 19-20.

of performance that affects all customers who need to speak to a customer service representative.

Q. PLEASE RESPOND TO MS. NORDEN'S CLAIM THAT THE 2024 CUSTOMER SERVICE PERFORMANCE WAS NOT DISCUSSED IN HER TESTIMONY IN SUPPORT OF PPL'S RATE INCREASE BECAUSE THE COMMISSION'S 2024 CUSTOMER SERVICE PERFORMANCE REPORT WAS NOT YET PUBLISHED.[3]

A. The suggestion that PPL did not know its own internal performance at its call centers or other indicia of its customer service performance at the time of the filing of this rate increase proposal in September 2025 lacks credibility. PPL Electric knew, or should have known, its own internal 2024 and 2025 to date performance in all the performance areas reported to the Commission at the time of the preparation of its proposed rate increase. Nor did her Direct testimony reference the Commission's 2024 Management Audit that explicitly raised concerns about PPL Electric's performance in several areas, including the call center performance. Her testimony raises the concern that PPL Electric does not routinely monitor its own performance on a monthly basis. While PPL Electric may not have known how its own 2024 performance compared to other EDCs, the lack of any internal tracking, analysis, and affirmative action with respect to its own performance compared with either internal objectives or external norms should be taken into account when evaluating the proposed rates and rate of return in this proceeding.

[3] Ibid., page 6, page 20-21.

Q. MS. NORDEN CLAIMS THAT PPL ELECTRIC HOLDS ITS THIRD PARTY CALL CENTERS TO THE SAME COMPLIANCE STANDARDS AS ITS IN HOUSE EMPLOYEES.[4] DO YOU AGREE?

A. No. There is no evidence that PPL Electric's contracts with their third party call centers reflect any criteria relating to compliance with Pennsylvania's consumer protection requirements. The penalty provisions of the contracts relate solely to "minimize transfers," "first call resolution," and "AHT or Average Handle Time." I attach PPL's Response to OCA-XXX-2 as Exhibit BA-6.

Q. HAS PPL ELECTRIC IDENTIFIED ANY CONTRACTUAL PROVISION APPLICABLE TO ITS CALL CENTER CONTRACTORS THAT INCLUDE CRITERIA THAT ENSURES COMPLIANCE WITH CHAPTER 56 AND RELATED OBLIGATIONS?

A. No. When asked to provide documentation that its current contracts with third party call centers that requires the commitment stated by Ms. Norden in her Rebuttal Testimony ("The Company holds its third party call center staff to the same compliance standards as its in house employees"), the response identified a specific page in their contract provided in response to OCA-VII-40 CONFIDENTIAL Attachment 1, page 6, of 17. **BEGIN CONFIDENTIAL** [redacted] **END CONFIDENTIAL.** I attach the data request OCA-XXX-1 and

[4] Ibid., page 10, lines 16-17.

response with associated response that identified the contractual language in OCA-VII-40, page 6 of 17 as Exhibit BA-7. I do not agree that this contractual language obligates or describes how the contractors must comply with the Commission's regulations, particularly since the penalty provisions do not reflect any finding of violation as documented in my Exhibit BA-6.

Q. DID PPL ELECTRIC DOCUMENT HOW THE COMPANY HAS RESPONDED TO COMPLIANCE RELATED CUSTOMER TRANSACTIONS AT ITS THIRD PARTY CALL CENTERS?

A. Yes. PPL's documentation consists of a spreadsheet that lists BCS "infractions" that resulted from a transaction with one of their third party customer service agents. The only discipline recorded is "coaching."[5]

Q. DOES SHE AGREE TO INCLUDING PENALTY PROVISIONS IN ITS CALL CENTER CONTRACTS THAT ADDRESS COMPLIANCE ISSUES?

A. Ms. Norden claims that no additional penalty provisions can be implemented until the current contracts are up for renewal or renegotiation, however, she states that any such contract reforms are not necessary.[6] As a result, my recommendations continue to be valid and should be adopted.

Q. MS. NORDEN CONTINUES TO REJECT ANY REQUIREMENT THAT PPL ELECTRIC CONDUCT REGULAR AUDITS OR INVESTIGATIONS OF ITS CALL CENTER CONTRACTORS FOR COMPLIANCE. DO YOU AGREE?

[5] PPL Response to OCA-XXX-1 (b) and (c). See Exhibit BA-7.
[6] Ibid., page 11, lines 11-21.

A. No. The Company has not conducted any audit or investigation of its call centers as I documented in my Direct. In her Rebuttal, Ms. Norden rejects any requirement that PPL be required to conduct any audits or investigations of its call centers in this proceeding.[7]

Q. DOES MS. NORDEN PROVIDE ANY EVIDENCE IN RESPONSE TO YOUR DOCUMENTATION THAT THE TRAINING MATERIALS FOR FIELD REPRESENTATIVES WHO ATTEMPT PERSONAL CONTACT ARE DEFECTIVE?

A. No. She does not provide any evidence that disputes my testimony that the written training materials provided to field representatives who are required to attempt personal contact with the customer or responsible adult immediately prior to termination of service are lacking in key requirements. She states that field representatives are trained "orally" to attempt contact and knock on the door and that these representatives are orally informed and trained on the contents of the door knocker that contains a summary of customer rights.[8] It is unreasonable to claim that training materials are sufficient when they lack the key requirements of the Commission's regulations. Nonetheless, she does agree to "revise" these written training materials. I appreciate this agreement to my recommendation.

Q. MS. NORDEN REJECTS YOUR RECOMMENDATION OF ADDITIONAL INTERNAL REPORTING OF THE RESULTS OF ITS ATTEMPTS AT PERSONAL CONTACT PRIOR TO TERMINATION OF SERVICE. PLEASE RESPOND.

A. Ms. Norden states that, "…the record that termination occurred is a record that personal contact was attempted."[9] I strongly disagree. There are two actions at issue—the attempt

[7] Ibid., page 12, lines 4-5.
[8] Ibid., page 17, lines 1-19.
[9] Ibid., page 17, lines 18-19.

at personal contact and the results of that attempt and the actual termination itself. The fact that termination has occurred does not confirm that any attempt at personal contact has occurred or the results of that contact if it occurs. I continue to recommend that PPL Electric create a method to gather data on the experience at the customer's residence immediately prior to termination of service based on the explicit requirements of the Commission's regulations that an attempt at personal contact occur and the results of that contact when it is achieved.

Q. DO YOU AGREE WITH MS. NORDEN'S ALLEGATION THAT THE LACK OF CUSTOMER COMPLAINTS[10] ALLEGING THE FAILURE TO ATTEMPT CONTACT IMMEDIATELY PRIOR TO TERMINATION OF SERVICE IS RESPONSIVE TO MY CONCERNS?

A. No. Customers are not knowledgeable of the voluminous and detailed content of the Commission's regulations governing termination of service. The fact that customers have not complained about the failure to attempt contact at the termination of service is not dispositive as to whether the Company has properly trained its field representatives or implemented the regulations. I documented specific requirements that PPL Electric agreed to implement as a condition of its ability to use remote termination of service that Ms. Norden does not discuss or recognize.

Q. DOES MS. NORDEN MISINTERPRET YOUR RECOMMENDATIONS BY REFERENCING PERFORMANCE BASED REGULATION?

[10] Ibid., page 17, lines 20-21.

A. Yes. According to Ms. Norden, my proposals to adopt conditions to the Company's rate increase should be viewed as a proposal for "performance based rates."[11] However, that is not a proper characterization of my testimony. A proposal for "performance based rates" is typically a substitute for traditional base rate regulation by relying on a variety of performance criteria to govern rate changes. My recommendations are embedded in the traditional review of Pennsylvania's regulated utility's customer service and quality of service performance as a condition of a proposal to increase rates and earn a rate of return on investments. As I explained in my Direct Testimony, my approach is a reflection of the statutory obligation for rate case reviews to ensure "adequate service quality" as required by 66 Pa.C.S. Sec.1501.[12] My recommendations seek to connect rate increases to the Company's internal and external obligations to meet that statutory requirement. I make no proposal for an "alternative rate plan."

Q. PLEASE DISCUSS MS. NORDEN'S RESPONSE TO YOUR TESTIMONY CONCERNING THE EVALUATION OF THE PERFORMANCE OF PPL ELECTRIC'S PAYMENT ARRANGEMENTS.

A. Ms. Norden correctly points out an error in my testimony. I did not properly provide a citation to the data request that sought documentation of how PPL Electric tracks and evaluates the success/failure of its payment arrangement plans, PPL Electric Response to OCA-VII-20, which is attached as Exhibit LN-16.

[11] Ibid., page 14, lines 12-14.

[12] "Every public utility shall furnish and maintain adequate, efficient, safe, and reasonable service and facilities, and shall make all such repairs, changes, alterations, substitutions, extensions, and improvements in or to such service and facilities as shall be necessary or proper for the accommodation, convenience, and safety of its patrons, employees, and the public."

Q. DOES THE REVIEW OF THE CORRECT DATA RESPONSE CHANGE YOUR TESTIMONY AND RECOMMENDATION?

A. Yes. I acknowledge that the document provided in response to OCA-VII-20, Attachment 1 reflects a good faith analysis of payment arrangement performance. What I do not see, however, is any action undertaken by the Company in response to this analysis. The "failure" level is significant in several categories. This information could be very valuable in determining whether reforms or alternative approaches should be undertaken to achieve any level of increased success in meeting payment arrangement terms. I amend my original recommendation to reflect this analysis.

Q. PLEASE SUMMARIZE MS. NORDEN'S REJECTION OF YOUR PROPOSAL FOR ROOT CAUSE ANALYSIS OF COMPLAINTS.

A. Ms. Norden claims that a root cause analysis of complaints is not appropriate in every situation and points to the root cause analysis of its "2023 estimated billing event." She also states that more "routine areas" can be handled with "individual remedial training." Finally, she relies on the "comprehensive" training materials to "proactively address issues before they arise." [13]

Q. WHAT IS YOUR RESPONSE?

A. Ms. Norden does not understand the purpose of a more regular root cause analysis of customer complaints, particularly those in which there is documentation of infractions and potential violations by BCS. A proper root cause analysis does not start with assumptions about the cause and frequency of findings when evaluating customer complaints. A proper

[13] Ibid., page 15. Lines 5-15.

root cause analysis seeks to dive into the complaint data to find common themes, trends, and document underlying causes. Complaints are valuable tools to find whether the training materials are in fact being implemented in a uniform and proper manner. Furthermore, complaints can find problems and potential defects in either training or Company policy that are not known at the time of the conduct of the analysis. Ms. Norden appears to interpret the purpose of a root cause analysis is to find the answer to an "issue" that is already known. However, she misses the point of trying to find "issues" that are not known beforehand. I continue to recommend a more rigorous and more frequent root cause analysis of complaints as I have outlined in my direct testimony. I provide a recent set of best practices in conducting a root cause analysis of customer complaints:

The 'Five Whys' methodology[14]

The 'Five Whys' is a simple yet effective methodology for conducting a root cause analysis (RCA). It involves asking "why" five times to drill down to the root cause of an issue. The process works as follows:

Identify the problem or complaint

Ask "why" the problem occurred

Analyze the response and ask "why" again

Continue asking "why" until the root cause is identified (usually within five iterations)

Develop and implement solutions to address the root cause.

The 'Five Whys' methodology is a useful tool for RCA because it encourages a systematic and thorough approach to problem-solving. By asking "why" multiple times, teams can drill down to the underlying causes of a problem, rather than just treating its symptoms.
Exploring what a 'Good Practice' RCA process looks like

Organizations looking to implement good practice within their RCA process should start

[14] Effective Complaint Management: https://www.civica.com/en-us/insights/complaints-management-fca-review-good-practices/

by considering the following steps:

Establish a robust complaints management process: Develop a clear and transparent process for handling customer/service user complaints, including procedures for logging, investigating, and resolving complaints.

Define the scope of RCA: Determine which complaints or issues will be subject to RCA. This may include complaints that are repetitive, serious, or have significant business implications.

Gather data: Collect relevant data and information pertaining to the complaint or issue, including customer feedback, internal records, and external data sources.

Assemble a cross-functional team: Bring together a team of stakeholders from various departments, including customer service, operations, and quality assurance, to conduct the RCA.

Fairness: The RCA process should be fair and unbiased, with decisions made in the best interests of the customer.

Apply the Five Whys methodology: Use the 'Five Whys' methodology to drill down to the root cause of the issue. Ask "why" multiple times, analyzing each response and asking additional questions until the root cause is identified.

Analyze and prioritize solutions: Develop and prioritize solutions to address the root cause of the issue. Consider the feasibility, cost, and potential impact of each solution.

Implement and monitor solutions: Implement the agreed-upon solutions and monitor their effectiveness. Continuously review and refine the RCA process to ensure that it is effective and efficient.

Some 'Good practice' tips

To ensure that the RCA process is effective and efficient, organizations should consider the following:

Involve customers: Engage with customers throughout the RCA process to ensure that their concerns and feedback are heard and addressed.

Use data analytics: Leverage data analytics tools to identify patterns and trends in complaints data, and to inform the RCA process.

Foster a culture of transparency: Encourage a culture of transparency and openness, where employees feel empowered to report issues and concerns without fear of reprisal.

Continuously review and refine: Regularly review and refine the RCA process to ensure that it is effective, efficient, and aligned with business objectives.

Q. DOES MS. NORDEN CONFIRM THAT IT HAS ELIMINATED CAP CUSTOMERS FROM RETAIL SHOPPING WITH AN EGS?

A. Yes. However, I continue to recommend that the Company update and revise its training materials as provided in discovery in this proceeding to reflect its current policies and instructions to its customer service agents.

Q. YOU RECOMMENDED THAT PPL ELECTRIC SHOULD EXCLUDE "LOW INCOME" CUSTOMERS FROM RETAIL SHOPPING AND MS. NORDEN RESPONDED THAT SUCH AN EXANSION OF ITS IMPLEMENTATION OF RETAIL CHOICE WOULD REQUIRE A LEGISLATIVE DIRECTIVE. PLEASE COMMENT.

A. OCA-VII-12 asked PPL Electric as follows: "Has PPL Electric evaluated the price differential and bill impact between customers on the PTC and those served by an EGS? If so, provide such evaluation and results. If not, why not?" PPL's response provided two attachments showing the results for "residential shopping," "low income residential shopping," and "SCI shopping" for 2024 and 2025. I attach PPL's response to OCA-VII-12 and these two attachments as Exhibit BA-8. These materials did not define the term "low income." I assumed it reflected criteria in PPL's billing records. I do not know if this identification is limited to CAP customers or includes other non-CAP customers based on other criteria and Ms. Norden did not explain the basis for this category in her Rebuttal. Whatever the definition, the harmful results in terms of higher prices paid to EGSs compared to the PTC suggest further action to protect these vulnerable customers is

required. If the current consumer protections that are limited to CAP customers are insufficient to protect these "low income" customers from higher prices and higher bills with associated adverse collection actions, I recommend that PPL Electric take action to raise this issue before the Commission and the Pennsylvania Legislature. At a minimum, additional and more targeted customer communications can and should be undertaken to these "low income" residential customers who, as a result of this data response, can be identified by PPL Electric for such communications. This information on the results of "low income" residential customers presented in this proceeding should require renewed action to communicate the adverse impact of higher prices and bills to these vulnerable customers.

Q. DID PPL ELECTRIC MAKE A GOOD FAITH EFFORT TO CONDUCT THE COLLABORATIVE ON CUSTOMER COMMUNICATIONS CONCERNING RETAIL CHOICE AS REQUIRED IN THE MOST RECENT DEFAULT SERVICE PROCEEDING?

A. Yes. PPL Electric provided detailed information on the implementation of its consultation with stakeholders on these communications that occurred as a result of the most recent DSP settlement.[15]

Q. PLEASE RESPOND TO MS. NORDEN'S REJECTION OF YOUR RECOMMENDATION TO ENSURE THAT ANY PAYMENT TRANSACTION FEES CHARGED IN RATES REFLECT THE LOWEST COST AND MORE COMPETITIVE CONTRACT PRACTICES.

[15] PPL Electric Response to OCA-XXX-5.

A. Ms. Norden does not provide a reasonable basis for her objection to my recommendations. She states that Paymentus' "administrative fees" are embedded in the transaction fee[16] but fails to identify what those administrative fees are. Nor does she explain why a competitive bid to provide this service could not be undertaken to ensure that these costs are prudently incurred. Such a bidding process should require a transparent disclosure of administrative fees and actual costs to process payments. She states that PPL could handle this transaction internally but claims that that it has "no expertise or infrastructure" and that if PPL Electric provided this service, it would "cost more for equal or lesser quality of the same service" [17] However, PPL Electric is owned by a larger parent corporation, the PPL Corporation, and she does not acknowledge or recognize that the "shared services" provided by its parent might be able to provide this service in an efficient manner. I continue to support my recommendation.

RESPONSE TO REBUTTAL TESTIMONY OF RESA WITNESS FRANK LACEY

Q. DO YOU HAVE AN OVERALL RESPONSE TO MR. LACEY'S REBUTTAL TESTIMONY?

A. I have no changes to my statements and recommendations in my Rebuttal Testimony on issues raised by Mr. Lacey in his opposition to certain changes in PPL Electric's Supplier Tariff.

- With regard to Mr. Lacey's attempt to defend the overall higher prices charged to "low income" residential customers by accusing me of not recognizing those months in

[16] PPL Electric St. No. 18-R, page 44, lines 4-5.
[17] Ibid., page 44, lines 7-8.

which some customers saved compared to the PTC[18] I attach the actual results as Exhibit BA-7. In that data, it is clear that the few months in which some customers pay less than the PTC, the dollar amount of such savings are overwhelmed by the much larger higher charges by EGSs over a reasonable period of time. If EGSs promised to charge prices no higher than the PTC and itemized an additional charges based on specific customer services or benefits, a more realistic discussion of Mr. Lacey's claims could be had.

- With regard to Mr. Lacey's claim that price is not the only factor that impacts a customer's decision to choose an EGS[19], I am not aware of any valid data that supports the conclusion that residential customers generally or low income customers specifically have agreed to be charged a higher price than the PTC in return for unnamed and unidentified "reasons." Mr. Lacey does not provide any verifiable examples of whether the customers paying more than the PTC are doing so in return for some other product or service that is not included on the customer bills issued by PPL Electric or otherwise. Furthermore, Mr. Lacey ignores the common EGS practice of offering a low promotional rate for several months followed by fine print contract provisions that allow much higher prices to be charged after the promotional period.

- Mr. Lacey's claim that my emphasis on "higher prices" reflects a "doom and gloom" scenario and fails to provide "accurate information about competitive energy markets" is not defensible. Mr. Lacey creates hypothetical data to calculate hypothetical savings.[20] The Commission should not rely on a baseless argument. Furthermore, Mr.

[18] RESA St. No. 1-R, pages 3-4.
[19] RESA St. No. 1-R, page 9, lines 6-8. He claims, "…EGS contract terms may include other incentives and or pricing structures that provide value over the long term."
[20] Ibid., page 5, lines 5-13: "If low-income customers were encouraged to enter into EGS contracts and were able to find a one-year contract at or near the 10.77 8 cent level after the 10.77 cent rate went into effect, they would have

Lacey's repeated reliance on the Hanger Report to support his allegation that customers have saved in the retail market (as opposed to the calculations that compare older utility prices with competitively acquired default service in the wholesale market) should be rejected as I explained in my Direct testimony. The actual studies of actual billing data from every Pennsylvania EDC, including the PPL Electric data in my Exhibit BA-7, should be recognized as the reliable source of data on whether residential and low income customers have experienced savings when being served by an EGS over a reasonable time period.

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS THAT THE COMMISSION SHOULD ORDER AS A CONDITION OF ANY RATE INCREASE TO PPL ELECTRIC.

A. The following summary reflects those included in my Direct testimony as amended in this Surrebuttal:

- PPL Electric's oversight of its numerous call center third party contractors and their varied locations in and outside of the United States is deficient. My first recommendation is that PPL Electric should review and update its vendor provided training materials to ensure that they reflect the most current Pennsylvania policies and PPL's own commitments in recent proceedings that I have documented in my testimony. I also recommend that PPL Electric be required to conduct a regular audit and evaluation of compliance with Chapter 56 for its call centers wherever they are located. This more formal audit or evaluation should not rely on incidents of complaints or solely based on monitoring calls but should seek to find and document actions and customer transactions that raise concerns or that reflect indicia of a system wide problem with training content or onsite oversight. Contracts should reflect provisions that allow PPL Electric to impose penalties based on the findings of these audits and external criteria, such as Bureau of Consumer Service (BCS) infractions and verified complaints. Additionally,

saved an average of $20 per month off of the higher default rate, or approximately $240 per year. PPL estimates that there are 347,822 low income customers in their service territory. If all of those customers were on cost-savings contracts, the total savings could be more than $83.4 million"

documentation associated with these audits and their findings should be available for discovery in a future base rate case or in the investigation of complaints. This recommendation is closely aligned with my recommendation for a more structured root cause analysis of customer complaints discussed in more detail below.

- PPL Electric's call center performance is below average and has significantly deteriorated since 2023. PPL Electric does not link meeting any call center performance standards to its request for a significant rate increase in this proceeding. While the Company has customer service performance goals, those goals reflect a below average performance and fail to include any objective for the abandonment rate. I recommend that as a condition of any rate increase adopted by the Commission, that PPL Electric be required to conform to the average performance of other Pennsylvania electric distribution companies (EDCs), namely answering 80% of the calls within 30 seconds and an abandonment rate of less than 9%, a performance that PPL met in 2023. Finally, PPL's monthly performance varies widely and should be supervised and managed to achieve a more regular and higher level of performance to avoid dramatic swings in customer experience.
- PPL Electric does not conduct regular root cause analysis of its customer complaints and BCS findings. I recommend that PPL Electric investigate customer complaints and BCS findings of "infractions," Second, I recommend that PPL Electric formally track the recommendations, document system-wide steps taken in response to those recommendations and evaluate on an ongoing basis whether or how the steps and implementation taken in response to the root cause evaluation have achieved their intended purpose. Any ongoing root cause analysis should include this organic feedback mechanism to determine if the root cause has been properly identified and the steps or implementation taken to respond to those findings have accomplished the intended results. Third, with regard to PPL's data showing the results of its payment arrangements that I acknowledge in this Surrebuttal Testimony, I recommend that PPL Electric evaluate the results of this analysis and take appropriate actions in response to the ongoing indicia of failure of various payment arrangement types.
- PPL Electric's proposal to eliminate transaction fees for the payment of customer bills should be approved. However, the amount that PPL Electric proposes to include in its revenue requirement to pay a third party contractor to process customer payments should be evaluated to ensure that those costs are the lowest possible and that reasonable efforts have been undertaken to ensure competitive based costs. I recommend that PPL Electric provide documentation that the fees that it seeks to include in rates are the lowest cost and that reflects a more recent analysis of handling these transactions in house (i.e., directly with the credit card companies) or by means of a more recent request for proposals. PPL Electric did not provide this justification of its costs in its Rebuttal Testimony. As a result, any such costs included in the revenue requirement in this

proceeding should be considered preliminary and subject to stricter review in PPL's next base rate case.

- Based on the materials I have reviewed, PPL Electric has not complied with its 2016 settlement of a proceeding to establish specific training materials and obligations of the Company's field technicians prior to the use of its metering system to remotely terminate service. I recommend that PPL Electric immediately revise and submit updated training materials and evidence of compliance with the training and operations of its field representatives with all the terms of this almost decade-old Settlement. Second, I recommend that PPL Electric implement a monthly "personal contact report" that contains information about the attempt of personal contact, whether such contact occurred, and whether termination occurred or was halted at that time and for what reason. Third, I recommend that PPL Electric develop a method of categorizing the reasons for when a hold is ordered so that PPL Electric can evaluate the potential for additional communications or other actions that might prevent the more expensive attempt to terminate service. In effect, my recommendation is to consider this information in future root cause analysis of key performance data.
- PPL Electric should consider providing the same consumer protections against higher electric generation supplier (EGS) charges for "low income" customers as identified in Exhibit BA-7 as it has committed to provide to its CAP or OnTrack low income customers. In light of the ongoing adverse bill impacts due to EGS charges that exceed the Price to Compare, I recommend that the Company undertake additional targeted outreach and education to its residential customers generally and particularly for its "low income" customers as identified in Exhibit BA-7 concerning high EGS charges and the impact of those charges on the customer's PPL Electric bill, payment plans, and collection actions.
- OCA Witness Matthew Hoyt will address PPL's response to the OCA's testimony concerning the PPL Electric's proposed electric vehicle pilot, including my recommendation for review of proposed customer education and marketing materials.

Q. DOES THIS COMPLETE YOUR REBUTTAL TESTIMONY AT THIS TIME?

A. Yes.

Exhibit BA-6

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set XXX Data Requests of the
Office of Consumer Advocate (OCA)
Dated January 26, 2026
Docket No. R-2025-3057164

OCA XXX-2

Identify the penalties provisions in the current third party call center contracts and any documentation that reflects the performance that has triggered these provisions and any penalties imposed. In your response, provide the communications with the third party contractors by PPL Electric's supervisors or managers that identified and responded to such performance.

PPL Electric Response

- PPL Electric has penalties in the contract that can be invoked; however, due to operational controls and improved contact center performance, as noted in previous testimony, there has not been a need to invoke penalties. Thus, there is no documentation or communications with third party contractors regarding performance that triggered the imposition of penalties.

- PPL Electric's current contract with its third-party call center service provider contains a formal Performance Credit/Penalty Framework. The contract authorizes PPL Electric to apply up to a 5% penalty on the "Applicable Portion" of the vendor's monthly invoice if specific service metrics are not met.

- Contract penalty specifics are below:

Service Measurement	Penalty (Percentage)	Explanation
Minimize Transfers	2% of the Applicable Portion	Metric (as measured in a below) 15% or less as documented in procedures.
First Call Resolution	2% of the Applicable Portion	First Call Resolution below 85% for an account match within 7 days for the same call reason (for avoidance of doubt, FCR is measured across Service Provider as a whole, broken down by line of business, and not across geography). Applicable once FCR reporting becomes available and such reporting is mutually agreed upon by the Parties. At that time, the Parties will also negotiate grace period in which Service Provider must meet the metric.
AHT	1% of the Applicable Portion	Average Handle Time – monthly actual AHT must remain within 110% of the monthly AHT goal per queue. AHT will be set by mutual agreement each month (or if a new AHT is not set by mutual agreement, the prior month's AHT will remain in place).

Exhibit BA-7 - Confidential

Exhibit LN-16

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 27, 2025
Docket No. R-2025-3057164

OCA VII-20	Provide any analysis of the success or failure associated with each or any of the payment plans offered to residential customers.
PPL Electric Response	See OCA VII-20 Attachment 1 related to December 2024 Payment Agreement (PAG) offerings.

Exhibit BA-8

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 27, 2025
Docket No. R-2025-3057164

OCA VII-12	Has PPL Electric evaluated the price differential and bill impact between customers on the PTC and those served by an EGS? If so, provide such evaluation and results. If not, why not?
PPL Electric Response	See OCA VII-12 Attachments 1 and 2.

PPL Electric Utilities

2025 Shopping Summary YTD

October 2025

PPL Electric Utilities

Residential Shopping Summary- 2025 YTD

	Residential					
	Customers paying a higher rate than the Default Rate	Higher Rate Customer Count	Customers paying a lower rate than the Default Rate	Lower Rate Customer Count	Total Payment Dollars Over/Under Default rate	Default Rate
January	($11,913,878.34)	257,840	$7,006,106.63	260,341	($4,907,771.71)	$ 0.1076
February	($12,271,274.93)	259,974	$7,031,103.54	255,962	($5,240,171.39)	$ 0.1077
March	($9,548,395.39)	262,617	$4,929,437.54	250,767	($4,618,957.84)	$ 0.1077
April	($8,003,023.63)	264,077	$3,305,122.90	239,022	($4,697,900.73)	$ 0.1077
May	($7,466,435.47)	272,981	$2,462,502.70	229,226	($5,003,932.77)	$ 0.1077
June	($7,371,950.70)	247,750	$3,640,317.61	257,017	($3,731,633.09)	$ 0.1154
July	($8,789,601.65)	210,777	$6,926,990.44	287,277	($1,862,611.21)	$ 0.1249
August	($9,079,065.83)	214,430	$6,207,601.37	275,353	($2,871,464.47)	$ 0.1249
September	($7,419,819.66)	216,683	$4,541,768.38	271,653	($2,878,051.28)	$ 0.1249
October						
November						
December						
Total	($81,863,445.59)	245,237	$46,050,951.10	258,513	($35,812,494.49)	$ 0.1143

* Customer Counts and default rates in the total row represent the average across all months in 2025 YTD

- 2025 Residential Shopping Customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$82 million dollars vs. the same usage had these customers utilized PPL's default rate(PTC).
- Residential Shopping Customers billed at a lower rate then the default rate(PTC) saved ~$46 million dollars YTD.
- Overall Residential Shopping Customers were billed an additional ~$36 million dollars more vs. the same usage had every residential customers utilized PPL's default rate.
- On average ~245K Residential Shopping Customers were billed higher rates than the default rate each month vs. ~258K customers billed at lower rates.

Residential- Low Income Shopping Summary- 2025 YTD

Residential - Low Income						
	Customers paying a higher rate than the Default Rate	Higher Rate Customer Count	Customers paying a lower rate than the Default Rate	Lower Rate Customer Count	Total Payment Dollars Over/Under Default rate	Default Rate
January	($2,059,656.50)	35,402	$677,700.21	23,109	($1,381,956.30)	$ 0.1076
February	($2,227,938.69)	36,773	$697,479.81	23,280	($1,530,458.89)	$ 0.1077
March	($1,775,513.73)	37,874	$486,832.50	23,004	($1,288,681.22)	$ 0.1077
April	($1,460,647.68)	38,164	$319,399.21	21,757	($1,141,248.47)	$ 0.1077
May	($1,280,644.42)	38,793	$222,782.47	20,196	($1,057,861.95)	$ 0.1077
June	($1,221,738.61)	35,972	$313,364.91	22,018	($908,373.70)	$ 0.1154
July	($1,452,261.50)	32,134	$598,305.21	25,554	($853,956.29)	$ 0.1249
August	($1,510,820.45)	32,812	$528,053.91	23,932	($982,766.54)	$ 0.1249
September	($1,244,354.36)	33,081	$374,906.96	23,190	($869,447.40)	$ 0.1249
October						
November						
December						
Total	($14,233,575.94)	35,667	$4,218,825.19	22,893	($10,014,750.75)	$ 0.1143

* Customer Counts and default rates in the total row represent the average across all months in 2025 YTD

- 2025 Residential Low-Income Shopping Customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$14 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- Residential Low-Income Shopping Customers billed at a lower rate than the default rate(PTC) saved ~$4.2 million YTD.
- Overall PPL Low- Income Residential Shopping Customers were billed an additional ~$10 million vs. the same usage had every Residential Low-Income customer utilized PPL's default rate.
- On average ~36K Low-Income Residential Shopping Customers were billed higher rates than the default rate each month vs. ~23K customers billed at lower rates.

SCI Shopping Summary- 2025

SCI						
Customers paying a higher rate than the Default Rate	Higher Rate Customer Count	Customers paying a lower rate than the Default Rate	Lower Rate Customer Count	Total Payment Dollars Over/Under Default rate	Default Rate	
January	($3,056,208.97)	36,492	$3,383,939.03	43,107	$327,730.06	$ 0.1043
February	($3,513,975.87)	37,485	$3,037,572.70	40,123	($476,403.17)	$ 0.1045
March	($3,022,579.49)	37,881	$2,605,629.25	39,703	($416,950.25)	$ 0.1045
April	($2,585,177.22)	38,150	$2,344,316.94	39,129	($240,860.28)	$ 0.1045
May	($2,544,638.64)	38,396	$2,254,871.07	38,221	($289,767.57)	$ 0.1044
June	($2,430,237.83)	33,435	$2,894,953.27	43,289	$464,715.44	$ 0.1116
July	($2,789,752.23)	27,649	$4,238,685.43	48,895	$1,448,933.20	$ 0.1211
August	($2,860,285.07)	28,192	$4,122,936.16	47,499	$1,262,651.09	$ 0.1211
September	($2,508,438.27)	29,062	$4,176,713.91	46,964	$1,668,275.64	$ 0.1211
October						
November						
December						
Total	($25,311,293.59)	34,082	$29,059,617.76	42,992	$3,748,324.17	$ 0.1108

* Customer Counts and default rates in the total row represent the average across all months in 2025 YTD

- 2025 SCI Shopping Customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$25 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- SCI Shopping Customers billed at a lower rate then the default rate(PTC) saved ~$29 million YTD.
- Overall SCI Shopping Customers saved an additional ~$3.7M vs. the same usage had every SCI Shopping Customer utilized PPL's default rate.
- On average ~34K SCI Shopping Customers were billed higher rates than the default rate each month vs. ~43K customers billed at lower rates.

PPL Electric Utilities

2024 Shopping Summary

February 3, 2025

PPL Electric Utilities

Residential Shopping Summary- 2024

	Residential					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January	$10,702,659.46	258,377	-$6,920,410.60	269,035	$3,782,248.86	0.110342
February	$9,176,288.37	246,988	-$6,288,397.24	274,172	$2,887,891.13	0.110287
March	$8,101,151.66	241,880	-$5,785,426.15	281,861	$2,315,725.51	0.110286
April	$7,178,221.82	238,913	-$5,116,357.62	284,390	$2,061,864.21	0.110284
May	$6,034,205.16	236,736	-$3,940,175.06	281,636	$2,094,030.10	0.110285
June	$7,573,696.56	262,761	-$3,437,776.13	251,888	$4,135,920.43	0.105991
July	$11,115,398.41	296,744	-$2,931,595.88	220,254	$8,183,802.53	0.100422
August	$10,541,166.27	288,907	-$2,833,642.47	223,850	$7,707,523.81	0.100403
September	$8,692,209.67	285,381	-$2,376,446.61	227,032	$6,315,763.05	0.100402
October	$7,246,585.33	291,847	-$1,941,922.93	236,238	$5,304,662.41	0.100401
November	$7,342,909.95	282,905	-$1,969,144.18	227,531	$5,373,765.77	0.100401
December	$9,987,756.79	271,933	-$4,151,816.11	256,040	$5,835,940.68	0.103387
Total	$103,692,249.44	266,948	-$47,693,110.97	252,827	$55,999,138.47	0.105241

* Negative amounts in dollars represent customer savings vs the same usage at the default rate
* Customer Counts and default rates in the total row represent the average across all months in 2024

- For 2024 customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$103.7 million dollars vs. the same usage had these customers utilized PPL's default rate(PTC).
- Customer billed at a lower rate then the default rate(PTC) saved ~$47 million dollars during year.
- Overall residential customers were billed and additional ~$56 million dollars more than the same usage had every residential customers utilized PPL's default rate.
- On average ~267K customers were billed higher rates than the default rate each month vs. ~253K customers billed at lower rates than the default rate (PTC).
  - On average Residential Customers billed at a higher rate were billed an additional $388 in 2024.

Residential- Low Income Shopping Summary- 2024

	Residential Low Income					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January						0.110342
February	$1,717,695.45	35,978	($614,786.38)	23,951	$1,162,838.07	0.110287
March	$1,510,854.29	35,026	($550,613.05)	24,677	$995,267.24	0.110286
April	$1,323,779.83	34,660	($474,800.98)	25,187	$883,638.85	0.110284
May	$1,044,964.66	33,861	($335,082.36)	24,737	$743,743.30	0.110285
June	$1,195,924.30	35,841	($275,047.29)	21,185	$956,718.01	0.105991
July	$1,665,765.11	39,308	($241,626.88)	18,352	$1,463,446.23	0.100422
August	$1,600,955.26	38,140	($233,474.02)	18,875	$1,405,621.24	0.100403
September	$1,343,153.50	37,619	($187,305.81)	18,956	$1,193,466.69	0.100402
October	$1,142,213.12	37,981	($153,438.14)	19,584	$1,046,339.98	0.100401
November	$1,184,486.65	36,704	($164,490.79)	18,841	$1,056,699.86	0.100401
December	$1,663,592.75	36,118	($390,564.94)	22,124	$1,309,145.81	0.103387
Total	$15,393,384.93	36,476	($3,621,230.64)	21,497	$11,772,154.29	0.105241

*Negative amounts in dollars represent customer savings vs the same usage at the default rate ,Customer Counts and default rates in the total row represent the average across all months in 2024.
*No Data for January 2024. Tracking for residential low-income customers started in February 2024. Totals for low-Income customers are for 11 months in 2024.

- For 2024 low-income customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$15.4 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- Customer billed at a lower rate then the default rate(PTC) saved ~$3.6 million during year.
- Overall PPL low- income residential customers were billed and additional ~$11.8 million vs. the same usage had every residential customers utilized PPL's default rate.

- On average ~36.4K customers were billed higher rates than the default rate each month vs. ~21.5K customers billed at lower rates than the default rate (PTC).
  - On average Residential low-income Customers billed at a higher rate were billed an additional $422 in 2024.

SCI Shopping Summary- 2024

	SCI					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January	$1,982,888.23	27,417	($6,680,355.97)	53,492	($4,670,050.74)	0.113902
February	$1,796,443.77	26,548	($5,899,975.93)	52,929	($4,076,984.16)	0.113878
March	$1,636,591.67	26,180	($5,649,434.01)	52,575	($3,986,662.33)	0.113871
April	$1,491,261.38	26,256	($5,312,647.19)	52,818	($3,795,129.81)	0.113866
May	$1,645,048.79	27,392	($4,724,987.25)	52,486	($3,052,546.46)	0.113860
June	$2,292,926.75	35,968	($3,453,182.48)	43,161	($1,124,287.73)	0.104850
July	$4,593,872.31	52,172	($1,694,633.66)	27,562	$2,951,410.65	0.092508
August	$4,447,625.91	51,194	($1,618,569.20)	27,524	$2,880,250.71	0.092415
September	$3,841,396.59	50,760	($1,583,778.83)	27,631	$2,308,377.76	0.092379
October	$3,500,055.86	50,679	($1,437,327.72)	27,004	$2,113,407.14	0.092381
November	$3,326,828.86	50,292	($1,382,958.23)	27,202	$1,994,162.63	0.092375
December	$3,369,037.18	45,117	($2,385,058.09)	34,364	$1,029,096.09	0.097013
Total	$33,923,977.28	39,165	($41,822,908.55)	39,896	($7,898,931.26)	0.102775

*Negative amounts in dollars represent customer savings vs the same usage at the default rate ,Customer Counts and default rates in the total row represent the average across all months in 2024.

- For 2024 SCI customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$34 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- Customer billed at a lower rate then the default rate(PTC) saved ~$42 million during year.
- Overall residential customers saved ~$7.9 million vs. the same usage had every residential customers utilized PPL's default rate.
- On average ~39K customers were billed higher rates than the default rate each month vs. ~40K customers billed at lower rates than the default rate (PTC).
  - On average SCI billed at a higher rate were billed an additional $866 in 2024.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Barbara R. Alexander, hereby state that the facts above set forth in my Surrebuttal Testimony, OCA St. 7SR, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: February 9, 2026

Signature: /s/ Barbara R. Alexander
Barbara R. Alexander

Address: 83 Wedgewood Drive
Winthrop, ME 04364

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

Direct Testimony of Roger Colton

on behalf of

Pennsylvania Office of Consumer Advocate

OCA Statement 8

Date Served: December 22, 2025

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Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Roger Colton. My address is 34 Warwick Road, Belmont, Massachusetts.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?

A. I own the firm Fisher Sheehan & Colton, Public Finance and General Economics of Belmont, Massachusetts. In that capacity, I provide technical assistance to a variety of federal and state agencies, consumer organizations, and public utilities on rate and customer service issues involving water/sewer, natural gas and electric utilities.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying on behalf of the Office of Consumer Advocate.

Q. PLEASE DESCRIBE YOUR PROFESSIONAL BACKGROUND.

A. I work primarily on low-income utility issues. This involves regulatory work on rate and customer service issues, as well as research into low-income usage, payment patterns, and affordability programs. At present, I am working on various projects in the states of Massachusetts, New Jersey, Maryland, Pennsylvania, Kentucky, Ohio, Michigan, Illinois, Wisconsin, and Minnesota. My clients include state agencies (*e.g.*, Pennsylvania Office of Consumer Advocate, Maryland Office of People's Counsel, Connecticut Office of Consumers Counsel), federal agencies (*e.g.*, the U.S. Department of Health and Human Services), community-based organizations (*e.g.*, Cleveland Legal Aid Society, Legal Action of Chicago, Sierra Club), and public and private utilities (*e.g.*, Toledo Water, Xcel Energy, BC Hydro). Examples of my work include assisting the Connecticut Office of Consumers Counsel (OCC) in the annual generic review of the low-income affordability initiatives of that state's utilities by the Public Utilities Regulatory Authority. I am also

assisting the Massachusetts Attorney General's Office (AGO) in the generic investigation by the Department of Public Utilities (DPU) into the design of low-income affordability programs. In addition to state-specific and utility-specific work, I engage in national work throughout the United States. For example, I have recently completed a project with the Natural Resources Defense Council to develop a tool by which to assess the financial impact of differing types of low-income bill assistance. A brief description of my professional background is provided in OCA Exhibit RDC-1.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.

A. After receiving my undergraduate degree in 1975 (Iowa State University), I obtained further training in both law and economics. I received my law degree in 1981 (University of Florida). I received my Master's Degree (Regulatory Economics) from the MacGregor School in 1993.

Q. HAVE YOU EVER PUBLISHED ON PUBLIC UTILITY REGULATORY ISSUES?

A. Yes. I have published three books and more than 80 articles in scholarly and trade journals, primarily on low-income utility and housing issues. I have published an equal number of technical reports for various clients on energy, water, telecommunications and other associated low-income utility issues. A summary of my publications is included in OCA Exhibit RDC-1.

Q. HAVE YOU EVER TESTIFIED BEFORE THIS OR OTHER UTILITY COMMISSIONS?

A. Yes. I have testified before the Pennsylvania Public Utility Commission ("PUC" or "Commission") on numerous occasions regarding utility issues affecting low-income customers and customer service. My testimony has specifically included testimony in various proceedings involving low-income program design and operation, along with various rate design issues as they affect low-income customers. I have also testified in regulatory proceedings in 43 states (other than Pennsylvania) and various Canadian provinces on a wide range of utility issues. A list of the jurisdictions in which I have testified is listed in OCA Exhibit RDC-1.

Q. PLEASE EXPLAIN THE PURPOSE OF YOUR DIRECT TESTIMONY.

A. The purpose of my Direct Testimony is to review the impact of PPL Electric Utilities' (PPL or Company) rates on low-income customers. More specifically, I will examine the following topics:

- The overall affordability of PPL's rates for current service;
- The importance of considering the affordability of PPL bills to low- and moderate-income households;
- How to enhance the identification of low-income customers and the enrollment of those customers into the Company's Customer Assistance Program (CAP);
- The need to enforce the regulatory exemption of low-income customers from paying cash security deposits;
- The reasonableness of expanding PPL's time-of-day rate availability to CAP participants;
- The reasonableness of PPL's proposals to modify CAP cost recovery;

- The reasonableness of using performance-based ratemaking to improve service to low-income customers; and

- The need to modify CAP cost responsibility for large load customers.

Q. PLEASE SUMMARIZE THE RECOMMENDATIONS YOU MAKE THROUGHOUT YOUR TESTIMONY WHICH FOLLOWS.

A. Based on the data and analysis I present throughout my testimony below, I recommend:

- Given the benefits of identifying its low-income customers, and the detriments of failing to identify those customers, PPL should be directed to accept the same documentation to establish "confirmed low-income" status (*i.e.*, "information that would reasonably place the customer in a low-income designation") as is required to be accepted to establish income-eligibility for deposit exemptions ("other information attesting to his or her eligibility for state benefits based on household income eligibility requirements that are consistent with those of the public utility's customer assistance programs").

- A "confirmed low-income customer" should include any customer who, within the current or immediately preceding two LIHEAP program years has received a LIHEAP grant.

- PPL should modify its identification of CLI customers to allow a customer to retain their CLI status for twelve months after being removed from CAP due to a failure to recertify.

- Prior to the disconnection of a Confirmed Low-Income customer, PPL should adopt a procedure, developed in collaboration with its Universal Service Advisory Group (USAG), under which the Company will offer the Confirmed Low-Income customer the opportunity to apply for the Company's CAP and arrearage forgiveness program. If the customer expresses a desire to make such application, PPL should postpone the disconnection for a reasonable period of time to allow the application process to be completed.

- Before PPL enters into a deferred payment arrangement (DPA) with a customer which the Company either: (1) knows to be a Confirmed Low-Income customer; or (2) has generated information through the DPA process documenting that the customer is in the Tier 1 income range (at or below 150% federal poverty level (FPL)), it should be required to provide the customer a stand-alone Plain Language notice to that customer of the

customer's right to enter into CAP and an explanation of the advantages of CAP's arrearage forgiveness benefits. PPL should develop this Plain Language notice in collaboration with its USAG. PPL should enter into a payment arrangement with a CLI customer only with the informed consent that the customer desires to enter into a payment arrangement rather than applying for CAP along with its arrearage forgiveness provisions. As the Commission has explained about obtaining the informed consent of a customer with respect to the return of low-income deposits, as part of obtaining this informed consent, PPL should explain to the customer how enrolling in CAP, and participating in arrearage forgiveness, would impact the customer's monthly bill relative to entering into a payment arrangement.

- PPL should amend its tariff, and modify its implementing practices and procedures, to comply with the PUC regulation regarding low-income exemptions from deposits (see, 52 Pa. Code § 56.32(e)). It should strike the words ""who is confirmed to be eligible for a customer assistance program" from its tariff. In the alternative, the tariff should read: "The Company shall not require an applicant or customer to provide a cash deposit when the customer provides income documents or other information that he or she is eligible for state benefits based upon household income eligibility requirements that are consistent with those of the Company's customer assistance program." The Company should modify all policies and practices to be consistent with this new tariff language. When seeking a deposit from an applicant or new customer, PPL should affirmatively solicit whether the applicant or new customer can provide such information.

- PPL should refund any cash security deposit to a customer who is currently categorized as "Confirmed Low-Income." By definition, under the PUC's regulations, a Confirmed Low-Income customer is a customer who the Company has received information sufficient to give rise to a reasonable belief that the customer is low-income.

- Finally, the Company, within three months after a final order in this proceeding, should undertake a review of all customers from whom the Company currently holds deposits to determine whether they qualify for the exemption, and to make necessary refunds. The Company should report the results of this review to the Commission's Bureau of Consumer Services (BCS) as well as to its Universal Service Advisory Group.

- Just as the Commission has required other utilities to change their deposit refund practices and procedures, PPL should be directed to do the same. A

recognition that the Company's discretion on how to refund a cash security deposit is limited should be inserted into the PPL tariff. The return of customer deposits in the form of a bill credit or arrearage credit should only be made with the informed consent of the customer.

- PPL's proposal to move internal administrative wages and salaries out of base rates to instead be collected through the USR should be denied.

- PPL's proposal to establish a universal service offset of $0 is unreasonable. That proposal should be denied.

- The Commission should adopt a series of outcome metrics to measure the Company's performance with respect to its credit and collection outcomes in particular. Through these metrics, rather than focusing on what PPL is ***doing*** (*i.e.*, its activities), these metrics focus on an assessment of what the Company is ***accomplishing*** (*i.e.*, its outcomes, or results). The metrics to be used are those detailed in my testimony.

- Failure to achieve the proposed collection outcomes shall result in sanctions determined as follows: (1) a dollar amount equivalent to a 15 basis point ROE reduction for noncompliance with a single improvement goal; and (2) a dollar amount equivalent to a 25 basis point ROE reduction, or proportionately, for noncompliance with multiple improvement goals. The sanction does not result in a change to PPL's authorized ROE but is calculated to produce a revenue reduction that is equivalent to the specified ROE reduction. Any ROE penalty, as specified herein, would be calculated for the calendar year following a noncompliance event, whereby the specified ROE penalty will be applied to the equity rate base as approved in PPL's most recent base rate case and grossed-up for income taxes (revenue requirement). Any resulting penalty amount will be deferred as a regulatory liability to be refunded to customers in PPL's next base rate case.

- PPL's proposed large load tariff should include a substantial commitment of funds to offset the increased universal service costs that will be caused by the introduction of large load customers. I recommend that, within six months after a final order in this proceeding, PPL submit for consideration by stakeholder group consisting of parties to this proceeding a proposal for a non-bypassable system benefits charge consisting of a flat upfront fee and an ongoing volumetric charge.

Part 1. The Affordability of PPL Bills for Current Service.

Q. PLEASE EXPLAIN THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony, I examine the affordability of PPL bills for current service. I consider bill affordability from three different perspectives. First, I examine the history of rate increases for PPL since 2019 and compare those increases to the changes in the income of low-income households during that same time period. Second, I examine bill affordability to low-income customers. Third, I examine bill affordability to more moderate-income customers.

A. PPL Rates Over Time.

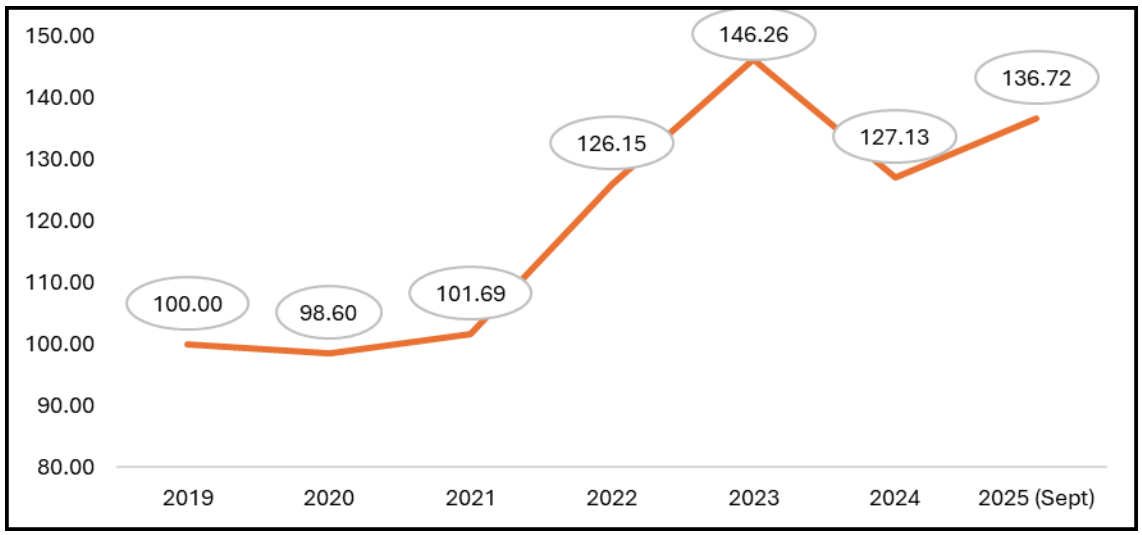
Q. PLEASE DESCRIBE THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony, I examine the impact of the changes in PPL's electric rates from 2019 through 2025.[1] I determined the average residential revenue per kWh by dividing the total residential revenue reported by PPL to the Energy Information Administration (Form 861) by the total residential sales.[2] I assign 2019 a base case value of 100. The changes from that base case value represent the rate by which the values increased or decreased. Creating an index such as this is a common way to measure changes in prices. It is, for example, the way that the U.S. Bureau of Labor Statistics presents the rate of inflation.

[1] By starting in 2019, I begin before COVID.

[2] I understand that PPL's distribution rates have not increased since 2016 since the Company has not had a distribution rate case since then.

Figure 1. Changes in PPL Electric Rates (2019 – 2025)



The data in the Figure above shows that increases in PPL electric rates have been substantial since 2020. While rates were relatively constant in the years 2019 and 2020, since 2020, there has been a sharp spike in PPL prices. PPL electric rates increased more than 40% from 2020 through 2023. While they dipped somewhat in 2024, they began to increase again in 2025. The price hikes proposed in this proceeding will increase prices even further.

Q. HAVE YOU CONSIDERED, HOWEVER, THE FACT THAT PPL HAS NOT HAD A RATE CASE IN TEN YEARS?

A. Yes. My discussion above considers the extent to which the utility bill payment responsibility to PPL customers has increased over time. PPL customers do not receive separate bills for distribution, transmission, and generation service. Instead, the bills which they receive are for a unified service, nonpayment of any portion which would place their entire service in jeopardy. Even aside from this, however, I recognize that the Price to Compare (PTC) gets adjusted every six months based on generation charges,

which PPL has no control over. However, and it is a big however, the PTC also includes transmission charges. PPL is one of the few electric distribution companies in Pennsylvania that still own their transmission. PPL has been on an ambitious rebuilding project of almost all of their 230 kV lines in Pennsylvania at an estimated cost of $1 billion dollars. Because those projects are "local," PPL ratepayers are paying the bulk of those costs. Over about the last 10 years or so, PPL's transmission costs have increased substantially. The current high PTC price is directly related to decisions that PPL made about transmission spending.[3]

Q. HAVE YOU EXAMINED HOW THE INCREASE IN PPL PRICES COMPARES TO INCREASES IN THE INCOMES OF LOW-INCOME HOUSEHOLDS OVER TIME?

A. Yes. I compare the increase in PPL bills from 2019 through 2024 as reported by the Company in its Form 861 filed with the U.S. Energy Information Administration (EIA) to the changes in the average First Quintile Income[4] for selected counties served in whole or part by PPL.[5] As can be seen in Figure 2 below, in all but two of the twelve counties served by PPL for which data is reported, the growth in electric rates from 2019 through

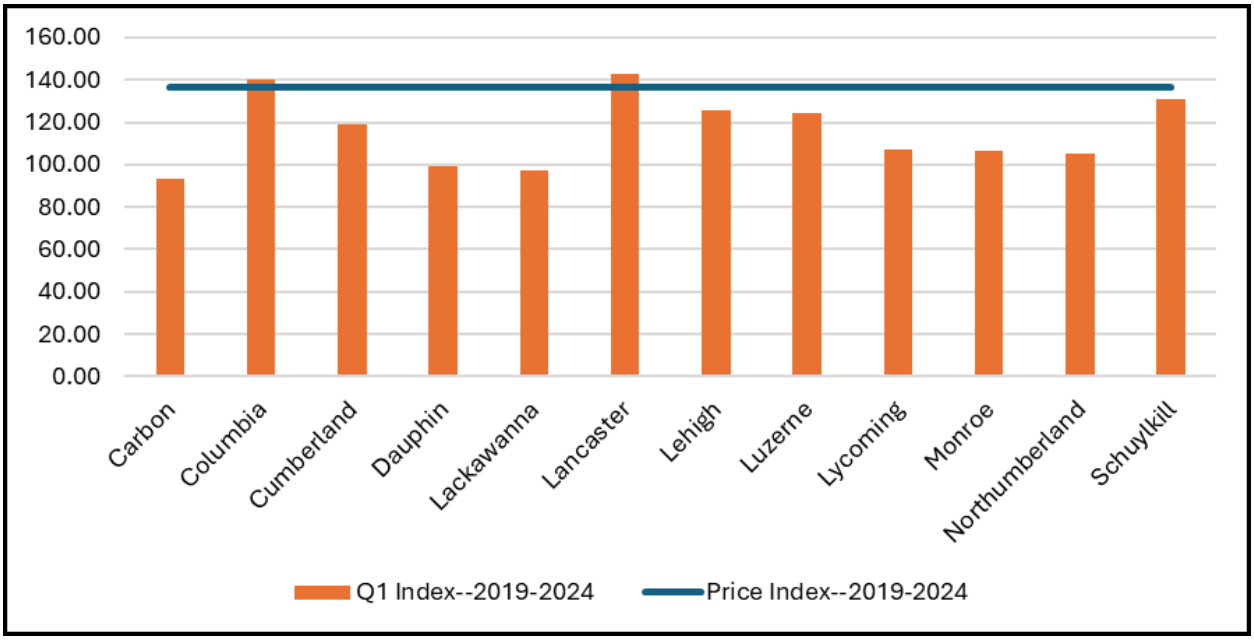
[3] According to the PUC's annual rate comparison report, for a residential customer using 500 kWh of electricity, PPL's transmission costs have increased from $6.07 of a total bill of $79.11 (7.7%) in 2015 to $17.73 of a total bill of $93.67 (18.9%) in 2025. Pennsylvania PUC Rate Comparison Report (2015, 2025), available at https://www.puc.pa.gov/filing-resources/reports/rate-comparison-reports/.

[4] The Census Bureau rank orders all households by income from lowest to highest. It then divides that ranking into five equal part, each part of which is called a "quintile." The one-fifth of households with the lowest income is the "First Quintile" (Q1), sometimes known as the "lowest quintile." The one-fifth of households with the highest income is the "Fifth Quintile" (Q5).

[5] I use all PPL counties for which one-year data is reported for 2024 and before by the U.S. Census Bureau. American Community Survey, 1-year data, 2024 and 2019, Table B19081.

2024 has exceeded the growth in income for the lowest quintile of income. While electric rates increased by roughly 37% over that time frame, the *highest* growth in Q1 incomes was only 43% (Lancaster County). Of the 12 PPL counties, three had Q1 growth rates of less than 100% (with an index of less than 100 meaning that incomes had declined over the time period 2019 through 2024), while three more had a Q1 Index of more than 100 but less than 105 (meaning that Q1 incomes had increased, but had increased by less than 5%).

Figure 2. 2024 PPL Price Index Compared to Q1 Income Index for PPL Counties (2019 base = 100)



A comparison of the two Figures above reveals the extent to which short-term spikes in electric prices can have substantial affordability impacts. Figure 1 shows, for example, that PPL prices spiked beginning in 2022 (resulting in a Price Index of 146.26 in 2023), but declined back to an Index of 127.13 in 2024 before beginning to climb again in 2025. Figure 2 shows that even taking the 2024 price decline into account, increases in PPL's

electric prices outstrip increases in Q1 incomes for nearly every county. While the one-year decrease in 2024 PPL electricity prices reduces the PPL Price Index, the Q1 Income Index remains lower than the Price Index in 10 of the 12 counties for which data is available in that year.

B. The Unaffordability of PPL Bills to Low-Income Customers.

Q. HAVE YOU BEEN ABLE TO ASSESS THE DECLINE IN AFFORDABILITY IN DOLLAR TERMS FOR THE LOWEST INCOME PPL CUSTOMERS?

A. Yes. For each annual bill, by year, I determined what income would be required for that bill to represent an affordable burden (4%).[6] I compare the income required for bills to be affordable to the actual Q1 income to determine to what extent, if any, there is a deficit (*i.e.*, Q1 incomes are insufficiently high for bills to be affordable).[7] I use the income for four different counties (Lycoming, Lancaster, Northampton, Northumberland) to represent the PPL service territory. These four counties are reasonably representative of the counties which comprise the PPL service territory.

The Table shows that, for PPL electric bills, the income deficit (*i.e.*, the shortfall between the actual Q1 income and the income needed for a bill to be affordable at 4% of income) substantially increased from 2019 through 2025 in every PPL county studied. In Lancaster, the increase in the income deficit from 2019 to 2025 was somewhat less (from $19,611 to $22,983 (an increase of $3,372) while in both Northampton and

[6] I understand that for households with income of 50% of the Federal Poverty Level or less, the affordable burden is 2%. I use the higher 4% for purposes of this discussion.

[7] Because of data collection limitations associated with the Coronavirus health pandemic, the Census Bureau did not report 1-year data in 2020. Census data for 2024 has not yet been publicly released. For 2020 only, therefore, I use the 5-year average data. In all other years, I use the Census Bureau's 1-year data.

Northumberland the increase from 2019 to 2024 was nearly twice that amount (Northampton: $6,496; Northumberland: $6,598). The increase in the Q1 income deficit in Lycoming County was even greater from 2019 to 2024 ($6,903). In each county, given the income needed for a PPL bill to be affordable at a 4% burden in 2025 ($43,275), actual incomes would have needed to be between something more than two to substantially more than three times higher than they actually were in order for these customers to be able to afford their PPL bills (*e.g.*, actual 2024 income is $13,984 in Lycoming County compared to the $43,275 income needed for an affordable bill; actual 2024 income of $20,152 in Northampton County compared to $43,275 income needed for an affordable bill at 4% electric non-heating burden).

Table 1. Income Deficit Relative to Income Needed to Achieve Affordable PPL Bill

	2019	2020	2021	2022	2023	2024
Annual Q1: Lycoming	$13,337	$13,854	$14,239	$12,963	$14,121	$13,984
Annual Q1: Lancaster	$16,114	$16,219	$15,980	$17,893	$17,865	$20,292
Annual Q1: Northampton	$19,098	$18,773	$20,631	$17,233	$21,181	$20,152
Annual Q1: Northumberland	$13,012	$12,747	$15,380	$15,953	$14,064	$13,964
EIA PPL Bill	$1,429	$1,424	$1,481	$1,878	$1,910	$1,731
Income at which Bill Affordable	$35,725	$35,600	$37,025	$46,950	$47,750	$43,275
Income Deficit: Lycoming	$22,388	$21,746	$22,786	$33,987	$33,629	$29,291
Income Deficit: Lancaster	$19,611	$19,381	$21,045	$29,057	$29,885	$22,983
Income Deficit: Northampton	$16,627	$16,827	$16,394	$29,717	$26,569	$23,123
Income Deficit: Northumberland	$22,713	$22,853	$21,645	$30,997	$33,686	$29,311

Another way to examine this data is to consider the extent to which actual PPL bills exceed an affordable PPL bill (given a 4% burden and Q1 income each year). Actual PPL bills are calculated using total residential revenues by year reported on the EIA Form 861

divided by the average number of residential customers for each year from the Form 861. These actual billed amounts are compared to the Q1 income for each county multiplied by 4%. The difference is defined to be the "excess" PPL bill over an affordable bill.[8] The Table below shows that the PPL bills actually delivered in 2024 ranged from more than $900 ($919, $925) to nearly $1,200 ($1,172) in the four counties studies.

Table 2. Dollars by which PPL Bills Exceed Affordable Bills (Q1 Incomes) (2019 – 2024)

	2019	2020	2021	2022	2023	2024
EIA PPL Bill	$1,429	$1,424	$1,481	$1,878	$1,910	$1,731
Affordable Bill: Lycoming	$533	$554	$570	$519	$565	$559
Affordable Bill: Lancaster	$645	$649	$639	$716	$715	$812
Affordable Bill: Northampton	$764	$751	$825	$689	$847	$806
Affordable Bill: Northumberland	$520	$510	$615	$638	$563	$559
Excess over Affordable: Lycoming	$896	$870	$911	$1,359	$1,345	$1,172
Excess over Affordable: Lancaster	$784	$775	$842	$1,162	$1,195	$919
Excess over Affordable: Northampton	$665	$673	$656	$1,189	$1,063	$925
Excess over Affordable: Northumberland	$909	$914	$866	$1,240	$1,347	$1,172

Given that 2025 is not yet complete as of the time I write this testimony, 2025 annual bills are not yet available. Nonetheless, the 2025 PPL bill through September 2025 of $1,427 would have required an ***annual*** income of $35,670 to be affordable. Paying an

[8] While in theory, the "excess" could be a negative number (*i.e.*, actual bills are less than an affordable bill), in practice, this result was not found for PPL bills from 2019 to 2024.

annual bill would thus require a much higher income. Remember, also, that PPL Electric bills will again increase even more as a result of the rates proposed in this proceeding.

Q. HAVE YOU UNDERTAKEN ANY FURTHER EVALUATION OF THE AFFORDABILITY OF PPL'S BILLS TO LOW-INCOME CUSTOMERS OF THE COMPANY?

A. Yes. I have calculated bill burdens for PPL customers both at the rates which currently exist and at those rates which have been proposed in this proceeding. I disaggregate incomes into various ranges of income up to $60,000. I use $60,000 since that is the highest income level at which PPL bills, on average, appear to fall above the affordable level at proposed rates (using the Commission's 4% non-heating electric burdens for households with income over 50% FPL as my definition of "affordability"). The income ranges I use are those which are reported by the Census Bureau in its American Community Survey.[9] The data is set forth in Table 3 below. As that Table shows, PPL electric bills at the rates proposed in this proceeding are unaffordable for customers with income between $50,000 and $60,000 (burden of 4.5% at the $55,000 mid-point of that income range). Even PPL bills at existing rates, however, substantially exceed the limit of affordability (4.9%) at incomes between $45,000 and $50,000. The bill increase at the rates proposed in this proceeding push electric burdens further and further above the 4% demarcation of affordability.

[9] ACS, Table B19001. The next highest income range reported by the Census is $60,000 to $74,999.

Table 3. PPL Bill Burdens by Income at Existing and Proposed Rates (shading simply to improve readability)	Income Mid-Point	Annual Bill at Existing Rates	Annual Bill at Proposed Rates
Bills at existing and proposed rates	---	$2,316[10]	$2,478[11]
Income Range			
Less than $10,000	$5,000	46.3%	49.6%
$10,000 - $14,999	$12,500	18.5%	19.8%
$15,000 - $19,999	$17,500	13.2%	14.2%
$20,000- $24,999	$22,500	10.3%	11.0%
$25,000 - $29,999	$27,500	8.4%	9.0%
$30,000 - $34,999	$32,500	7.1%	7.6%
$35,000 - $39,999	$37,500	6.2%	6.6%
$40,000 - $44,999	$42,500	5.4%	5.8%
$45,000 - $49,999	$47,500	4.9%	5.2%
$50,000 - $59,999	$55,000	4.2%	4.5%

It is not simply the income below which bills become unaffordable that is significant, however. When I examine the lower income levels, the depth of unaffordability (*i.e.*, the extent to which bills exceed an affordable burden) becomes particularly substantial. PPL bills, for example, impose twice the affordable burden (7.1% at existing rates; 7.6% at proposed rates) even at an annual income of $30,000 to $35,000, while bills range from

[10] OCA-IV-44(a) (median monthly bill of $193.03).

[11] OCA-IV-45(a) (median monthly bill of $206.51).

more than 3.5 times (14.2% at income of $15,000 to $20,000 at proposed rates) to more than twelve times (49.6%) the affordable burden when income falls to less than $10,000.

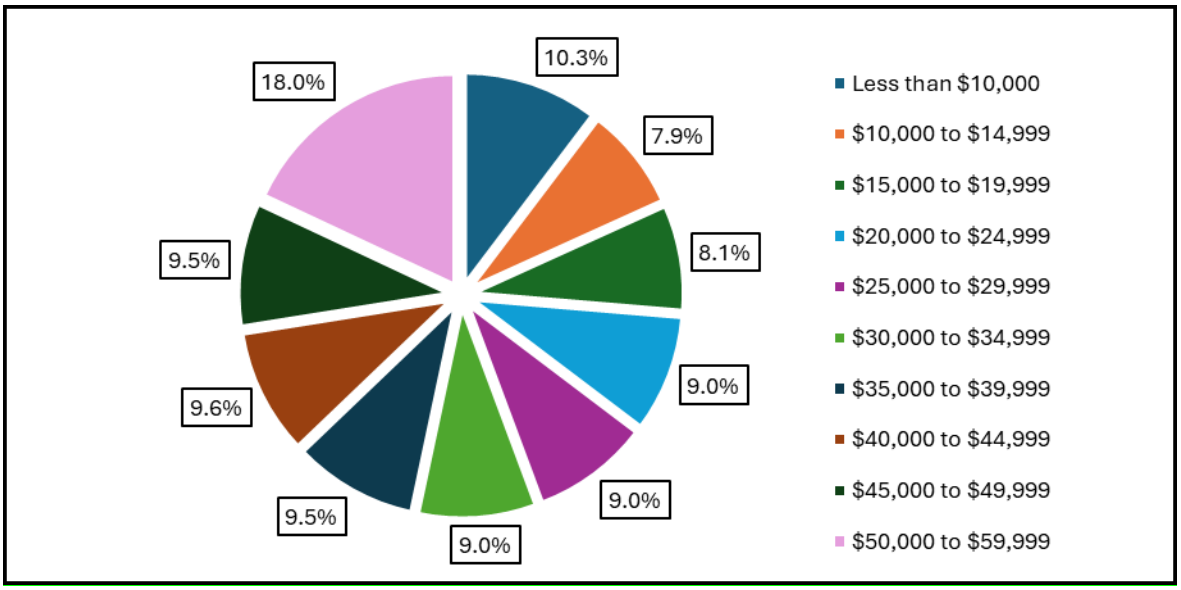
Q. WHY ARE THESE BURDENS AT DIFFERENT INCOME RANGES IMPORTANT FOR PURPOSES OF ASSESSING AFFORDABILITY?

A. Frequently, when utilities assess affordability, they purport to assess affordability at or below a prescribed income level. Their actual analysis, however, only considers the income *at* the identified income level, while seeming to forget those households who fall within the "or below" part of the income. In contrast, my discussion considers households at *or below* $60,000. In the zip codes identified by PPL as comprising its service territory, 38.3% of all households have income at or below $60,000.

Figure 3 below, however, documents the extent to which households with income at or below $60,000 fall *below* that maximum income level. The Figure shows, for example, that nearly one-of-five (10.3% + 7.9% = 18.2%) of all households with income at or below $60,000 in fact have income below $15,000. More than one-quarter (10.3% + 7.9% + 8.1% = 26.3%) of households with income less than $60,000 in PPL zip codes in

fact have income below $20,000. The energy burdens imposed by PPL bills at these income levels are significantly above an affordable burden.

Figure 3. Percent of Households with Annual Income <$60,000 by Income (PPL Counties)



Q. WHAT DO YOU CONCLUDE?

A. I find that PPL has significant bill affordability problems facing its low-income customers. Not only should this unaffordability be considered in assessing issues such as an appropriate return on equity and rate design, the specific remedies which I recommend below should be adopted to address the issue both from the perspective of delivering reasonably adequate service to the low-income customers and from the perspective of delivering least-cost service to all customers of the utility.

I further find and conclude that electricity prices have been increasing at rates faster than the incomes of low-income customers in the PPL service territory. To the extent that there is an affordability problem facing PPL, which I find to be true, that problem has been growing more and more substantial over time. PPL bills for the Company's low-

income customers are routinely, and substantially, unaffordable, and will become even more so given the rates proposed in this proceeding.

C. The Unaffordability of PPL Bills to More Moderate Income Customers.

Q. PLEASE EXPLAIN THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony, I examine the ability-to-pay of more moderate income households using the ALICE Threshold. "ALICE" is the acronym used to describe Asset-Limited, Income-Constrained, Employed ("ALICE") households with income above the Federal Poverty Level but below the cost of basics included in the ALICE Household Survival Budget described below.

Q. PLEASE DESCRIBE THE TERMINOLOGY YOU USE IN USING THE ALICE DATA.

A. There are three basic terms that are used in presenting and assessing ALICE data for a particular geographic area:

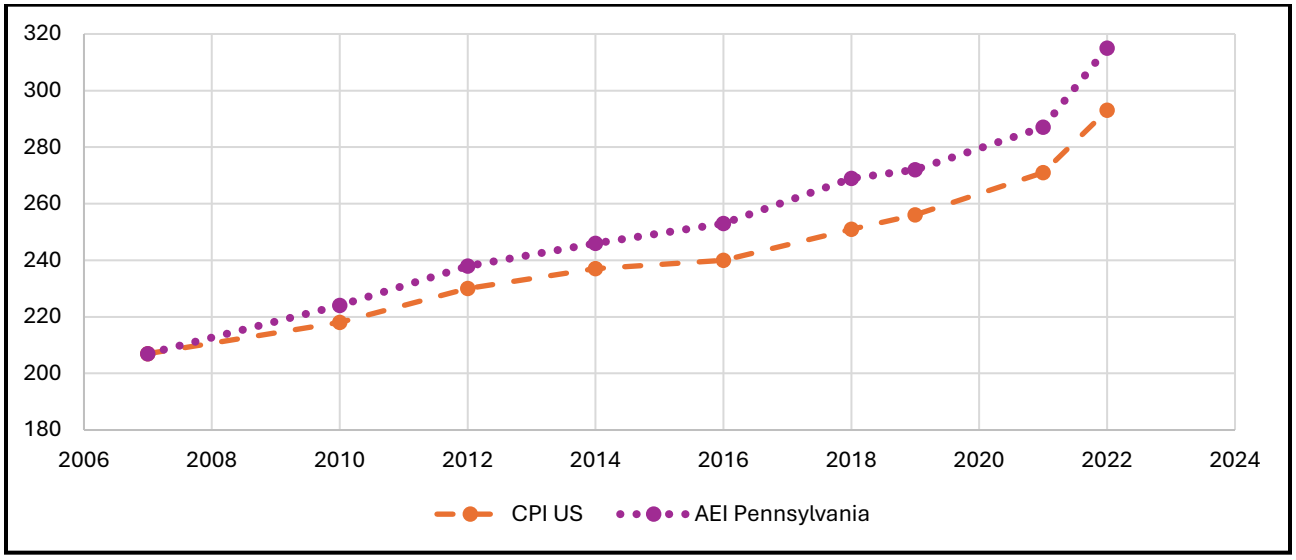
- **The ALICE Survival Budget**. The ALICE Budget tracks the cost of household necessities that matter most to ALICE households: housing, child care, food, transportation, health care, and basic technology. According to United for ALICE, the United Way research arm which addresses the economic issues facing ALICE households, the ALICE Budget differs from the budget used by the U.S. Bureau of Labor Statistics (BLS) to calculate the Consumer Price Index (the traditional measure of inflation). The budget which BLS uses tracks over 200 goods and services. These include items that financially insecure households cannot afford on a regular basis (*e.g.*, full-service meals at restaurants, wine, major appliances, flights, and jewelry). In contrast, the ALICE Budget is limited to household essentials.[12]

- **The ALICE Essentials Index:** The ALICE Essentials Index is the rate of price increase for the limited market basket of household essentials: housing,

[12] ALICE Essentials Index, available at https://www.unitedforalice.org/essentials-index

child care, food, transportation, health care, and a smartphone plan. According to the 2025 ALICE report for Pennsylvania, the ALICE Essentials Index has consistently outpaced the broader CPI nationwide.[13] Nationally, the ALICE Essentials Index has outpaced the broader CPI nationwide since 2007. Between 2021 and 2023, the ALICE Essentials Index increased at an annual rate of 7.3% compared to 6.1% for CPI. The ALICE report for Pennsylvania reported that "in Pennsylvania, the ALICE Essentials Index also tended to increase faster than CPI. . ."

Figure 4. Growth in Pennsylvania ALICE Essentials Index vs. Growth in U.S. Consumer Price Index



The Pennsylvania ALICE Report found that "[w]hile wages have risen substantially in recent years, so have costs. And even in occupations where wages are growing faster than costs, wages started from such a low level that many workers are still not able to cover household essentials."[14]

- **<u>The ALICE Wage</u>:** The ALICE Wage is expressed on a monthly, annual and hourly basis. The Alice Wage represents the dollar amount needed to be earned that would exactly equal the household's ALICE Survival Budget. A wage lower than the ALICE Wage means the wage-earner can *<u>not</u>* meet the ALICE Survival Budget. A wage higher than the ALICE Wage means the wage-earner is meeting the ALICE Survival Budget with some additional

[13] The State of ALICE in Pennsylvania: Costs Over Time: The ALICE Essential Index, https://www.unitedforalice.org/costs-over-time/pennsylvania

[14] Id.

earning capacity left over. The ALICE Wage differs by household size and composition, as well as by the number of wage earners in the household.

Q. HAVE YOU EXAMINED THE WAGES NEEDED TO MEET THE ALICE SURVIVAL BUDGET IN THE COUNTIES SERVED BY PPL?

A. I have reviewed the ALICE Wage for a selection of PPL counties representing a diversity in geographic locations and urban/rural status. As I described above, the dollars needed for a household to meet the ALICE Survival Budget is known as the ALICE Wage. The ALICE Wage (*i.e.*, the income needed by household composition needed to meet the ALICE Survival Budget) for the PPL counties I examine is set forth in the Table below.

Table 4 demonstrates how the cost-of-living varies across Pennsylvania. For example:

- Both Lehigh and Northampton counties have noticeably higher ALICE wages than do the other PPL counties, followed closely by Carbon and Lancaster.
- In contrast, Clinton, Northumberland, Schuylkill, and Union counties have noticeably lower ALICE wages than do other counties.
- Two counties have ALICE wages (for a one-adult, one child family) of less than $40,000, while six counties have ALICE wages of more than $45,000.

It is evident from the data presented in the Table that the cost-of-living for these moderate income households, and thus the ability of these PPL customers to absorb the rate increase sought in this proceeding, varies widely across the PPL service territory.

Table 4. Annual Wage Needed to Meet ALICE Budget
(Selected PPL Counties)

	Single Adult	One Adult One Child	One Adult One Childcare	Two Adults	Two Adults Two Children	Two Adults Two Childcare
Carbon	$33,552	$47,688	$53,844	$48,120	$76,044	$88,980
Clinton	$26,940	$39,384	$44,364	$40,572	$65,556	$76,116
Columbia	$28,752	$43,236	$49,812	$43,524	$69,804	$83,628
Dauphin	$31,872	$46,704	$53,520	$46,752	$75,420	$91,176
Lackawanna	$29,412	$43,656	$49,704	$44,232	$70,752	$83,520
Lancaster	$33,060	$47,844	$53,964	$48,336	$76,848	$90,324
Lehigh	$34,668	$49,884	$56,820	$49,836	$79,944	$96,996
Luzerne	$29,412	$43,848	$50,400	$44,124	$71,148	$84,924
Lycoming	$29,652	$42,228	$47,160	$43,440	$68,172	$78,624
Montour	$28,452	$44,808	$54,072	$43,452	$71,700	$90,108
Northampton	$34,776	$50,340	$57,204	$50,352	$80,940	$97,824
Northumberland	$26,520	$38,532	$43,368	$39,792	$63,912	$73,932
Perry	$32,124	$47,100	$53,892	$47,196	$76,176	$91,824
Schuylkill	$27,996	$40,188	$46,728	$40,500	$67,128	$80,844
Snyder	$29,448	$40,584	$45,408	$41,844	$65,100	$75,036
Union	$28,512	$42,300	$47,040	$43,620	$67,284	$77,052
Wayne	$29,220	$43,512	$49,560	$44,076	$70,068	$82,836

Q. HOW DO THESE ALICE WAGES COMPARE TO WAGES THAT ARE COMMONLY AVAILABLE TO PPL CUSTOMERS?

A. ALICE research reports that "a key contributor to the number of ALICE households in Pennsylvania is the fundamental mismatch between the cost of living and what jobs pay."[15] Common occupations throughout Pennsylvania provide insufficient wages to

[15] The State of ALICE in Pennsylvania, ALICE in the Labor Force, https://www.unitedforalice.org/ALICE-in-the-labor-force/pennsylvania

allow a household to cover the ALICE Survival Budget. Included among those "common occupations" are, for example, retail salespersons, cashiers, customer service representatives, janitors and cleaners, waiters and waitresses, fast food and counter workers, and cooks (restaurants), amongst others.

Data on common occupations throughout Pennsylvania is set forth in the Table below. The median hourly wage for these occupations do not come close to covering the hourly wage needed to meet the ALICE Survival Budget. Indeed, of the 15 occupations listed, representing a total employment of more than 1.75 million workers, six had a median hourly wage (shaded in light grey) of less than $16.

Table 5. Selected Occupations, Employment, Wages, and Percentage Below ALICE Threshold (Pennsylvania, 2023)

Occupation	Total Employment	Median Hourly Wage	% Below ALICE Threshold
Fast Food And Counter Workers	139,950	$13.36	40%
Personal Care Aides	213,020	$13.94	44%
Waiters And Waitresses	81,500	$14.28	36%
Cashiers	126,400	$14.40	42%
Retail Salespersons	134,160	$14.51	29%
Cooks	87,580	$15.35	42%
Janitors And Building Cleaners	112,580	$16.93	43%
Stockers And Order Fillers	104,930	$17.16	34%
Nursing Assistants	65,220	$18.53	44%
Laborers And Freight, Stock, and Material Movers	150,470	$18.84	33%
Office Clerks, General	122,170	$19.62	23%
Orderlies And Psychiatric Aides	69,910	$19.65	36%
Customer Service Representatives	112,850	$20.00	24%
Secretaries And Administrative Assistants, Except Legal, Medical, And Executive	81,320	$20.20	20%
Driver/Sales Workers And Truck Drivers	148,580	$20.93	27%

Q. HAVE YOU EXAMINED ANY SUBSET OF ALICE HOUSEHOLDS IN PARTICULAR?

A. Yes. Table 6 below documents what hourly wage would be required to meet the ALICE Survival Budget for *senior* households based on data up to 2023. As with the households discussed above, Lehigh and Northampton counties also have the highest ALICE Wages for both a household with a single senior person, and a household with two seniors. Carbon, Dauphin, Lancaster and Perry counties are also more expensive for seniors.

Table 6. Hourly Wage Needed to Meet ALICE Budget (seniors)
For Selected FPL Counties (2023)

	Single Senior	Two Seniors
Carbon	$38,340	$58,824
Clinton	$31,524	$50,772
Columbia	$33,240	$53,508
Dauphin	$36,756	$57,564
Lackawanna	$33,564	$53,520
Lancaster	$36,996	$57,276
Lehigh	$39,276	$60,168
Luzerne	$33,732	$53,772
Lycoming	$33,792	$52,740
Montour	$33,012	$53,556
Northampton	$39,312	$60,564
Northumberland	$31,284	$50,304
Perry	$36,408	$56,844
Schuylkill	$32,580	$50,616
Snyder	$33,492	$50,904
Union	$32,580	$52,740
Wayne	$33,468	$53,568

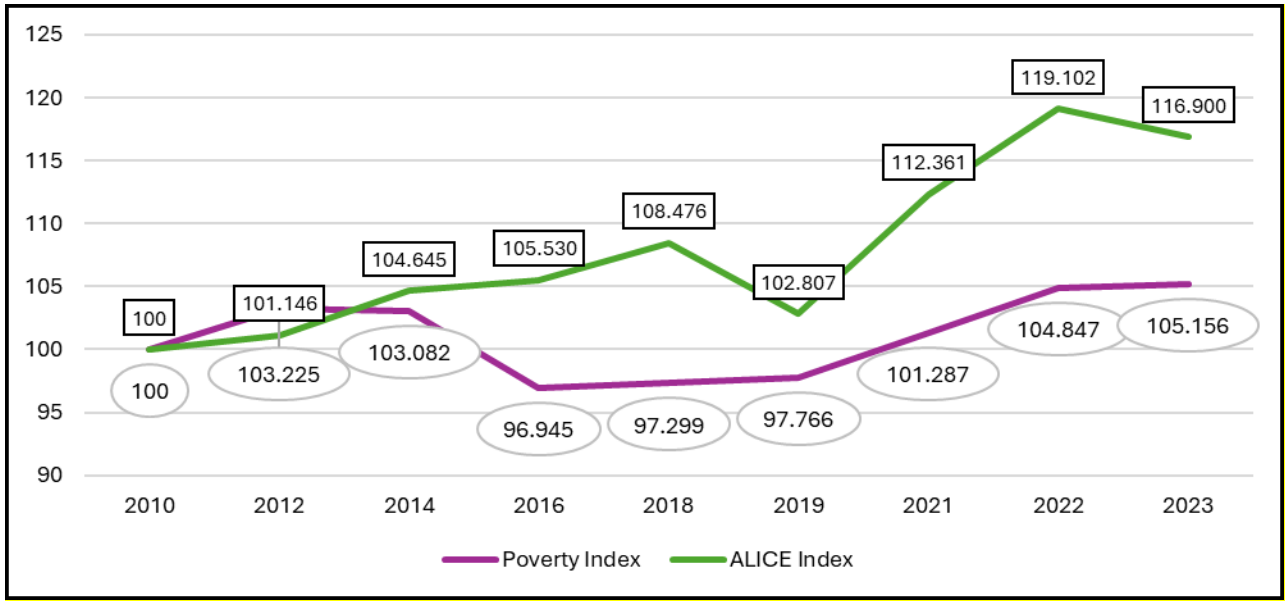
As can be seen in this data, in Pennsylvania counties served by PPL, the ALICE Wage for single seniors is higher than it is for single adult households overall (comparing Table 4 to Table 6). Otherwise, the ALICE Wage for a two-person senior household is roughly comparable to a two-person household (one adult/one child), but higher than for a household with two adults (and no children). This cost-of-living leaves many, if not most, seniors in the PPL service territory with inadequate income to meet their basic living expenses.

Q. DO YOU HAVE ANY FINAL OBSERVATIONS ABOUT THE ALICE DATA YOU HAVE REVIEWED?

A. While the number of persons in Pennsylvania with income falling below the FPL has remained relatively steady from 2010 through 2024, the number of persons with income falling below the ALICE Threshold has seen a steady increase. As Figure 5 below documents, the number of Pennsylvania residents with income below the ALICE Threshold has grown more than three times faster than the number of households with income below Poverty.[16]

[16] The State of ALICE in Pennsylvania: Trends in Financial Hardship, https://www.unitedforalice.org/trends-in-hardship/pennsylvania

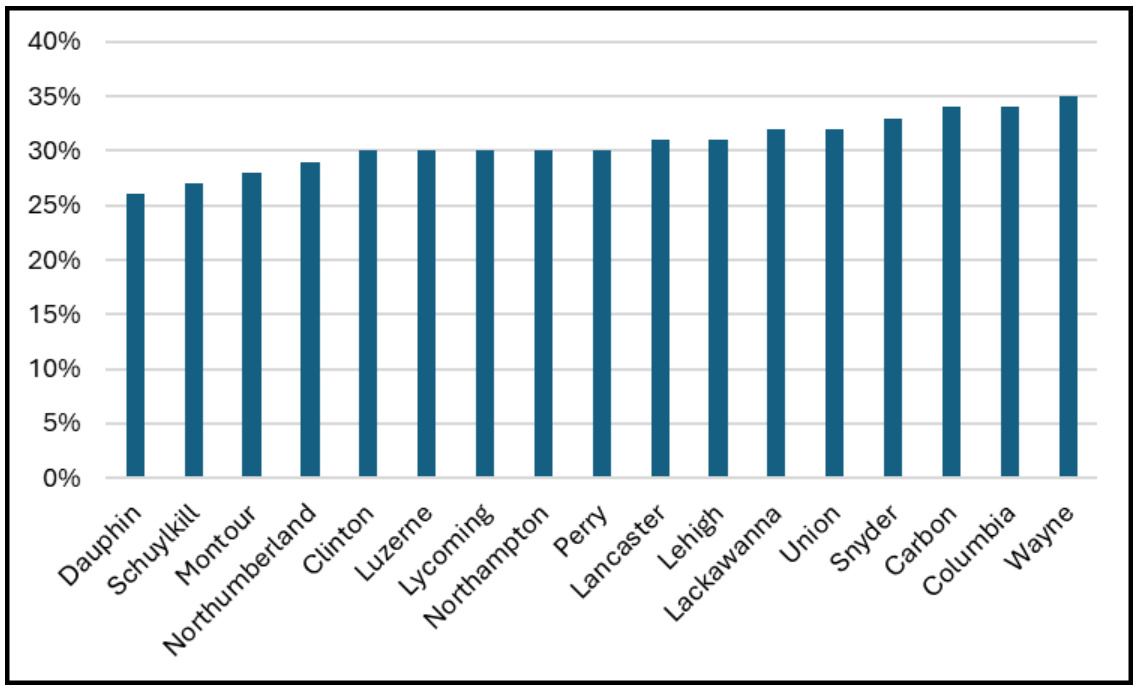
Figure 5. Index of No. of Persons Falling Below the FPL and Below ALICE Threshold (2010 = 100)



My final observation is simply that while the magnitude of the problem may differ from one part of the PPL service territory to another, there is no county served by PPL that escapes these identified hardships. Figure 6 below shows, for the counties I have been reviewing, the percentage of households with incomes falling below the ALICE Threshold (but above the Poverty Level) in 2023. In

only four counties does the percentage fall below 30%. In contrast, in three more counties, the percentage falls at either 34% or 35%.

Figure 6. Pct Households Falling Below ALICE Threshold / Above FPL by County (2023)



The ALICE data presented above provides two important insights into the affordability of PPL bills. First, the data demonstrates that there is a significant population living with incomes greater than the Federal Poverty Level, but less than that which is needed to meet basic living expenses. Second, the data demonstrates that the affordability of PPL bills could well depend in substantial part on the cost-of-living in different parts of the PPL service territory.

Part 2. The Importance of Considering the Affordability of PPL Bills to Low- and Moderate-Income Customers.

Q. PLEASE EXPLAIN THE IMPORTANCE OF TAKING SUCH A DETAILED LOOK AT THE UNAFFORDABILITY OF PPL BILLS TO PPL LOW- AND MODERATE INCOME CUSTOMERS.

A. It is important to undertake a detailed examination of the affordability of PPL electric service to low- and moderate-income households in the PPL service territory for several reasons. On the one hand, consideration of affordability is a critical task to undertake within the structure of a utility rate case. As bills become increasingly unaffordable, the payment difficulties of those customers who face unaffordability become increasingly substantial as well. I will demonstrate below how and where this conclusion has been documented time and again. One impact of the unaffordability is its impact on the operating costs (*e.g.*, collection costs, working capital, uncollectibles) that are then passed through to other ratepayers.

In addition, much of utility ratemaking involves a balancing of investor interests and customer interests. For example, establishing a Return on Equity (ROE) is fundamentally predicated on balancing customer and investor interests. It is necessary for the Commission to understand the customer interests in order to appropriately balance them against the competing investor interests. In deciding on the appropriate ROE and the reasonable mix of debt and equity securities, the obligation of the Commission is to balance consumer and investor interests. (*FPC v. Natural Gas Pipeline Co.*, 315 U.S. 575, 606 - 608; *see also Commonwealth ex rel. Stephens v. S. Cent. Bell Tel. Co.*, 545 S.W.2d 927, 930-931 (Ky. 1976)). Indeed, of the consumer issues that are important

drivers of the just and reasonable ROE determination, one of the most significant is the concern about affordability. If a sizable portion of customers cannot afford to pay the rates charged by PPL, the PUC can hardly be said to have approved just and reasonable rates. Such concerns should bear directly on the determination of the fair ROE. In addition, as a utility such as PPL adds more and more expensive plant, this increases rates, which may in turn put downward pressure on the just and reasonable ROE not for financial reasons, but because of affordability concerns.

The most fundamental response to unaffordability in the PPL service territory is to minimize the rate increases, if any, approved in this proceeding. Through such a minimization strategy, the Commission will address affordability for all customers, not merely for those who apply for (and are found eligible to receive) such energy assistance. Carefully balancing competing customer and investor interests in setting a return on equity, as noted above, while carefully reviewing the Company's proposed capital expenditures, and denying rate recovery for expenditures that are either unnecessary, not used and useful, or that are otherwise inappropriately proposed to be charged to ratepayers, is the first step (but only the first step) in addressing unaffordable bills.

Q. IS THERE A SECOND REASON TO UNDERTAKE A DETAILED EXAMINATION OF AFFORDABILITY IN THE PPL SERVICE TERRITORY?

A. Yes. There is often a tendency to downplay the impacts of utility rate increases in circumstances where the utility offers a bill affordability program (often coupled, as is the case with PPL, with arrearage forgiveness). One problem with that tendency arises when the bill affordability program reaches a small proportion of a utility's low-income population. Consider, for example, the Commission's discussion in its Columbia Gas

decision rendered on December 9, 2025. In that decision, the Commission stated: "As of December 2024, only 20,988 Columbia customers were enrolled in CAP, accounting for only 23% of the Company's estimated low income customers and 30% of its [Confirmed Low-Income] customers. Such statistics highlight that additional CAP screening is appropriate. Therefore, we emphasize the need for Columbia to improve CAP participation, especially when considering Columbia's proposed revenue increase in this proceeding."[17]

The Columbia Gas proceeding was not the first time the Commission had expressed such concerns. In addition, in deciding PGW's 2023 rate case, the Commission expressed concern about the failure of PGW to adequately enroll low-income customers into that Company's CAP. For purposes of reviewing the rate increases which PPL proposes in this proceeding, I note that the Commission said in its PGW Final Order:

> Additionally, we note how PGW lags other utilities in their identification, enrollment, and maintenance of low-income customers in programs that are designed to help low-income customers. Therefore, *we agree with the ALJs' recommendation that data and technology are key to low-income customer service* and we find the ALJs' recommended approach reasonable in the circumstances.[18]

These concerns recognize the needs of those low-income customers who have been left behind. Those who are left behind include customers who are income-eligible but who, for whatever reason, are not participating in PPL's Customer Assistance Program (CAP).

[17] Pennsylvania PUC vs. Columbia Gas Company, Docket No. R-2025-3053499, et al., at page 350 (December 4, 2025).

[18] Final Oder, Docket No. R-2023-3037933, at page 226, November 9, 2023 (emphasis added).

Given this history of Commission concern, it is important to assess the extent to which PPL has both: (1) identified its low-income population; and (2) enrolled its low-income customers into CAP where possible and appropriate.

Q. WHAT DO YOU FIND AS TO THE IDENTIFICATION OF LOW-INCOME PPL CUSTOMERS AND THE ENROLLMENT OF THOSE CUSTOMERS INTO CAP?

A. PPL has identified a relatively small proportion of the estimated number of low-income customers which it serves, and has enrolled an even smaller proportion of its low-income customers in its CAP. What this means is that, notwithstanding the Company's CAP, there is not merely a majority, but a large majority, of PPL's low-income customer base that is not participating in, and thus not protected by, the Company's bill affordability program. The data is set forth in the Table below.

Table 7. PPL Estimated Low-Income, Confirmed Low-Income Customers, and Monthly Average CAP Participation (2021 – 2023) [19]

	2021	2022	2023
Estimated low-income (LI)	337,091	398,427	315,028
Confirmed low-income (CLI)	198,684	199,360	205,451
Monthly average CAP participation	61,698	67,491	71,302
Pct Estimated LI that are CLI	58.9%	50.0%	65.2%
Pct Estimated LI in CAP	18.3%	16.9%	22.6%
Pct CLI in CAP	31.1%	33.9%	34.7%

[19] Pennsylvania PUC, Bureau of Consumer Services, 2023 annual report on Universal Service Programs and Collections Performance, available at , available at https://www.puc.pa.gov/media/3433/2023_universal_service_report-final_rev041525.pdf (hereafter 2023 BCS Report).

As the Commission found with both Columbia Gas and PGW, PPL enrolls a small fraction of the Company's low-income customer base into its CAP. In both 2021 and 2022, PPL enrolled fewer than one-in-five of its estimated low-income customer population into CAP, while in 2023, it enrolled fewer than one-in-four low-income customers. Indeed, the BCS data documents that, even once having identified its low-income customer population, PPL still enrolled only a fraction of those "Confirmed Low-Income" (CLI) customers into CAP. Only roughly one-in-three of PPL's CLI customers have the affordability of their service protected through participation in CAP.

Q. WHY IS THIS PPL FAILURE TO IDENTIFY THE COMPANY'S LOW-INCOME CUSTOMERS AND TO ENROLL THEM INTO CAP OF CONCERN?

A. The failure of PPL to identify its low-income customers and to enroll those customers into CAP presents both a statutory concern and a financial concern. The first concern is based on Pennsylvania statute. Pursuant to the Electricity Generation Customer Choice and Competition Act,[20] the General Assembly stated its intention to ensure that electric service remain universally available to all customers in the state. The Act contains provisions that require utilities to establish programs to maintain affordable electric service for low income customers.[21] The Act also requires the PUC to ensure that utilities appropriately fund their assistance programs.[22] To the extent that PPL fails to identify its low-income customer base and to enroll those low-income customers in CAP, the

[20] 2023 BCS Report, citing 66 Pa.C.S. §§ 2801-2815

[21] Id., citing, 66 Pa.C.S. § 2802(10)

[22] Id., citing 66 Pa.C.S. §2804(9)

Company is failing to meet the statutory objective of establishing programs to maintain affordable electric service. That failure was documented in detail in my discussion above. PPL's failure, however, is not simply a failure to maintain affordable electric service, it is a failure to maintain electric service at all to a substantial portion of the Company's low-income customer base.

The Company's failure to maintain service to low-income customers can be seen both in the absolute number of nonpayment disconnections to Confirmed Low-Income (CLI) customers and in the rate of nonpayment disconnections for CLI customers relative to the rate of nonpayment disconnections for residential customers as a whole. Table 8 presents the data. In 2021 and 2022, PPL disconnected service to more than 20,000 CLI customers. The three-year data shows that even though there was a dip in the rate of CLI nonpayment disconnections in 2023, there was a corresponding decline in overall residential disconnections. Nonetheless, in relative terms, in all three years, PPL disconnected its CLI customers at a rate three to four times higher than it disconnected residential customers as a whole. At the same time, the rate at which PPL was reconnecting its low-income customers declined noticeably from 2021 through 2023. By 2023, nearly one-in-three (29%) of CLI customers who had had their service disconnected for nonpayment did not subsequently have their service reconnected.

Table 8. Number and Rate of PPL Nonpayment Disconnections for Confirmed Low-Income (CLI) Customers, Rate of Residential Nonpayment Disconnections (2021 – 2023) [23]

	2021	2022	2023
No. of Confirmed Low-Income (CLI) Nonpayment Disconnections	20,182	21,583	10,357
Rate of CLI Nonpayment Disconnections[24]	10.3%	10.8%	5.0%
Rate of Residential Disconnections	2.5%	2.8%	1.4%
Rate of CLI Reconnection after Nonpayment Disconnection	77.0%	75.0%	71.0%

PPL cannot say that it was offering its low-income customers an opportunity to redress payment difficulties and to maintain service through deferred payment arrangements, let alone through successful payment arrangements. In 2023, fewer than one-in-five CLI customers in debt (18.1%) entered into payment arrangements. Both the number of CLI payment arrangements, and the percent of CLI customers in debt entering into a payment arrangement for PPL had declined sharply in 2023 relative to 2021.

Table 9. Percent of Confirmed Low-Income (CLI) Customers in Debt On Deferred Payment Arrangements and Not on Payment Arrangements, Percent of CLI Revenue in Debt on Payment Arrangement CLI Customers 2021 – 2023) [25]

	2021	2022	2023
Percent of CLI Customers in Debt on Payment Arrangement	35.2%	28.0%	18.1%
Percent of CLI Customers in Debt Not on Payment Arrangement	64.8%	72.0%	81.9%
Number of CLI Payment Arrangements	91,665	71,429	78,291

Moreover, a review of PPL data shows that the Company had an average of 39,287 payment agreements with CLI customers per month in 2024, while experiencing an average of 22,755 CLI payment agreement defaults in that time period. Similarly, PPL

[23] 2023 BCS Report

[24] According to the 2023 BCS Report, "the Termination Rate is calculated by dividing the number of service terminations by the number of residential customers. . ." 2023 BCS Report, at 14.

[25] 2023 BCS Report

had an average of 39,611 payment agreements with CLI customers per month in the first nine months of 2025, while having an average of 22,917 payment agreement defaults in that same time period of 2025.[26]

It cannot reasonably be asserted that PPL is effectively using its universal service programs, including enrollment in CAP, to help low-income customers "maintain electric service" as required by statute.

Q. IS THERE A FINANCIAL IMPACT TO PPL FROM ITS FAILURE TO ADEQUATELY IDENTIFY ITS LOW-INCOME CUSTOMERS AND ENROLL THEM INTO CAP?

A. Yes. PPL's failure to adequately identify the Company's low-income customers and enroll those customers into CAP results in adverse financial impacts to the Company and to its remaining ratepayers. I discussed above the increased rate of disconnections experienced by low-income customers not enrolled in CAP, along with the low rate at which PPL reconnects low-income customers after a nonpayment disconnection. When a customer has service disconnected, *not* followed by a reconnection, the dollars of arrears on the customer account at the time of disconnection will generally not be collected by the Company.[27] Table 10 shows the average arrears for CLI customers at the time of

[26] OCA-IV-17(CONFIDENTIAL). While the zip code specific data was deemed confidential by PPL, by agreement with OCA, aggregated data was not considered to fall within that claim of confidentiality.

[27] According to PPL's Chapter 14 collection data reported to the Commission, in 2023, the Company had a gross write-off of $60,458,291, with a recovery of $14,627,034, yielding a net write-off of $45,831,257. Collections Data for the Major Electric, Gas, and Water Companies, 2023 (updated April 17, 2025). Available at https://www.puc.pa.gov/media/3522/2023-master-residential-collections-data.pdf

disconnection. At a minimum, to the extent that these disconnected CLI customers are not being reconnected, PPL is losing this revenue to nonpayment.

Table 10. Average Arrears at Time of Disconnection: Confirmed Low-Income[28]

CREATED_YEAR_MO	CLI_ARREARS	CREATED_YEAR_MO	CLI_ARREARS
2022-09	$1,336.56	2024-04	$1,728.35
2022-10	$1,179.65	2024-05	$1,495.10
2022-11	$1,189.15	2024-06	$1,435.84
2022-12	$1,045.29	2024-07	$1,269.02
2023-01	$734.34	2024-08	$1,097.68
2023-02	Not applicable	2024-09	$1,065.74
2023-03	Not applicable	2024-10	$968.39
2023-04	Not applicable	2024-11	$984.31
2023-05	$376.00	2024-12	$604.10
2023-06	Not applicable	2025-01	$763.37
2023-07	$2,603.57	2025-02	$893.87
2023-08	$2,262.84	2025-03	$910.77
2023-09	$2,176.96	2025-04	$1,482.30
2023-10	$1,862.33	2025-05	$1,383.28
2023-11	$1,737.55	2025-06	$1,251.43
2023-12	$977.51	2025-07	$1,170.16
2024-01	$1,087.26	2025-08	$1,052.02
2024-02	$987.70	2025-09	$1,032.59
2024-03	$1,200.38		

Even beyond the disconnection of service for nonpayment, followed by a lack of reconnections, the failure to identify low-income customers and to enroll them in CAP is

[28] OCA-IV-23.

unnecessarily costing PPL (and its ratepayers) money through the arrears that low-income customers carry. Not only are proportionately more low-income customers in arrears, but, in addition, those that are in arrears are deeper in arrears. As a result, PPL is unnecessarily incurring working capital expenses. Given that working capital is a capital expense, it has an equity return associated with it. In turn, that equity return will have an additional tax impact associated with it.

There can be no question that PPL's low-income customers are not only disproportionately in arrears, but that they are also deeper in arrears. The data published in the most recent (2023, published in September 2024) BCS report on universal service programs and collections performance documents this observation. The data shows that the percentage of CLI accounts in arrears was more than twice the percentage of residential accounts in arrears. Moreover, the data shows that the average dollar level of CLI arrears has been from nearly 40% to nearly 60% higher than the average dollar level of arrears for residential customers as a whole. It should be noted, of course, that since low-income customers are a subset of residential customers as a whole, the higher amounts for low-income customers will pull the residential averages up. Accordingly, the difference between low-income customers and non-low-income customers would be even greater than the difference between low-income customers are residential customers as a whole.

Table 11. Percentage of Residential and Confirmed Low-Income (CLI) Residential in Arrears and Average Dollars of Arrears (2021 – 2023)			
	2021	2022	2023
% residential accounts in arrears	14.5%	15.4%	17.8%
% CLI accounts in arrears	32.6%	35.0%	40.5%
Average residential arrears	$696.17	$599.46	$798.17
Average CLI arrears	$1,105.75	$854.54	$1,085.68

Given the improved low-income payment patterns generated by enrollment of low-income customers in CAP, identifying low-income customers and enrolling those customers in CAP can reasonably be expected to have a positive financial impact on the utility.

Q. WHAT CHANGE, IF ANY, IN PAYMENT BEHAVIOR IS EXPERIENCED WHEN LOW-INCOME PPL CUSTOMERS ENROLL IN CAP?

A. BCS data documents the improved payment patterns that result from PPL identifying its low-income customers and enrolling those customers in CAP. The Table below documents that by enrolling low-income customers in CAP, the Company is taking a population which, in the absence of CAP, has from 33% to 40% of its accounts in arrears and turns them into a population which pays 90% or more of its billed revenue. By enrolling customers in CAP, PPL is taking a population 10% or more of which experienced a disconnection of service for nonpayment and turns them into a population which pays 90% or more of its billed revenue. By enrolling customers in CAP, PPL is taking a population which carried an *average* arrears of more than $1,000 in two of the past three years and turned them into a population which pays 90% or more of its billed revenue.

Table 12. Total CAP Dollars Billed and Total CAP Dollars Paid: PPL (2021 – 2023)

	2021		2022		2023	
	CAP Dollars Billed	CAP Dollars Paid	CAP Dollars Billed	CAP Dollars Paid	CAP Dollars Billed	CAP Dollars Paid
Billed and Paid	$68,171,727	$62,430,637	$72,634,952	$67,645,147	$85,743,139	$73,360,781
Pct CAP dollars paid by customers	91.6%		93.1%		85.6%[29]	

It should be noted that the "percent of CAP dollars paid by customers" does *not* include LIHEAP dollars.[30] To the extent that PPL CAP participants also receive LIHEAP, the percentage of CAP dollars billed that is paid becomes even higher.

This recent data reported to BCS by PPL is consistent with PPL's prior independent evaluation of its CAP program. PPL's own program evaluation found a substantial improvement in payment patterns occurring when low-income customers enroll in CAP. According to PPL's 2020 independent evaluation of its universal service programs, participation in PPL's CAP resulted in an improvement of the "payment coverage ratio" of 21% for PPL's non-heating customers and by 26% for PPL's heating customers. The "payment coverage ratio" is the percentage of bills for current service paid by (or on behalf of) customers. For example, a 98% "payment coverage ratio" means that CAP non-heating customers paid 98% of the dollars of bills which they received.

[29] The decline in 2023 is not due to the fact that less of the total bill was paid. Instead, it is due to the fact that in 2023, Congress made a historically high appropriation for LIHEAP, thus leaving less of low-income bills to be paid by the low-income customers themselves.

[30] 2023 BCS annual report, at 64 ("The total CAP billed amount in dollars is the annual total of all expected monthly CAP payments due to the utility. . .The total CAP dollars paid reflects the total cash payments made to the CAP customer's account but ***should not*** (emphasis in original) include any energy assistance grants (*e.g.*, LIHEAP, Hardship Fund, etc.)."

Table 13. Total Bill Payment Coverage Ratios Low-Income Customer Assistance Program (CAP) Participants: PPL[31]				
	Test Year Enrollees			Net Change Relative to Comparison Group[32]
	Pre-CAP	In CAP	Change	
PPL (non-htg) (2020)	84%	98%	15%	21%
PPL (heating) (2020)	83%	104%	21%	26%

Q. WHAT DO YOU CONCLUDE?

A. My testimony above should be read together in order to reach reasonable conclusions. The conclusions flow as follows: (1) bills to PPL low-income customers are substantially unaffordable. PPL bills consistently and significantly exceed an affordable percentage of income burden; (2) PPL has identified a relatively small proportion of its low-income customers and, of those low-income customers it has identified, PPL has enrolled an even smaller proportion into its CAP; (3) PPL's low-income non-CAP customers disproportionately lose their service to nonpayment disconnections and, even those who do not experience a disconnection, are in arrears more frequently and to a deeper extent than non-low-income customers; (4) few low-income PPL customers have entered into deferred payment arrangements through which to retire their arrears and, of those who have, a substantial percentage of those payment arrangements default; and (5) enrolling

[31] APPRISE, Inc. (January 2020). PPL Electric Utilities Universal Service Programs, Final Report, at 100, available at https://www.puc.pa.gov/pcdocs/1656535.pdf (accessed Apr. 27, 2023).

[32] The "net change" is calculated by subtracting the change in the CAP non-participants from the change in the CAP participants. For example, if the CAP participant payment coverage ratio increased by 20% but the CAP non-participant payment coverage ratio increased by 6% in the same time period, the "net change" of CAP participants would be 14% (20% - 6% = 14%). In contrast, if the CAP participant payment coverage ratio increased by 20% but the CAP non-participant payment coverage ratio *decreased* by 6% in the same time period, the "net change" of CAP participants would be 26% (20% - (-6%) = 26%).

customers in CAP results in substantial improvements in low-income payment patterns, transforming customers who were deeply in arrears and experiencing nonpayment disconnections into customers who are paying 90% or more of their billed revenue (even before taking the receipt of LIHEAP into account).

Based on this discussion, I conclude that identifying PPL's low-income customers and enrolling those customers into CAP will not only benefit the customers by helping those customers maintain their electric service, it will benefit PPL as a whole as well by enhancing revenues and reducing expenses.

Part 3. Enhancing PPL's Identification of its Low-Income Customers and Expanding Enrollment into CAP.

Q. PLEASE EXPLAIN THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony, I explain how PPL should enhance its identification of low-income customers and its enrollment of those customers into CAP. In my prior sections, I detail the reasons *why* PPL should improve its performance. In this section of my testimony, I explain *how* PPL should improve its performance.

A. Identifying Low-Income Customers.

Q. DOES PPL APPROPRIATELY IDENTIFY ITS CUSTOMERS AS "LOW-INCOME" CUSTOMERS AS DEFINED BY PUC REGULATION?

A. No. The PUC defines "confirmed low-income customers" as being "Accounts where the [Electric Distribution Company] has obtained information that would reasonably place

the customer in a low-income designation."[33] Other PUC regulations provide helpful guidance in how this definition should be read. The Commission's definition, for example, should be read *in pari materia* with the Commission's regulation regarding when a customer is exempt from being required to pay a cash security deposit. In implementing the waiver of cash security deposits for low-income households, for example, PUC regulations provide that "An applicant is confirmed to be eligible for a customer assistance program by the public utility if the applicant provides income documents *or other information attesting to his or her eligibility for state benefits based on household income eligibility requirements that are consistent with those of the public utility's customer assistance programs*."[34] (emphasis added).

The regulation clearly states that information which the "applicant provides" may include not merely self-certification of the level of income, but, pursuant to the PUC regulation, certification of the *source* of income. For example, customers who receive SNAP (Supplemental Nutrition Assistance Program, formerly known as Food Stamps) assistance, Medicaid, Temporary Aid to Needy Families (TANF), free School Lunch, and other similar benefits will, by the very receipt of those benefits, be "reasonably place[d]. . .in a low-income designation."

In contrast, when asked how it identifies a customer as a "confirmed low-income" customer, the Company responded that "The Company accepts a verbal financial statement, receipt of LIHEAP, enrollment to OnTrack and/or a verified income financial

[33] *52 Pa. Code* § 54.72.

[34] *52 Pa. Code* § 56.32(e).

statement to confirm the customer's income eligibility."[35] What the Company accepts as establishing "confirmed low-income" status, in other words, is much narrower than what is required by regulation to establish that a customer is income-eligible to be exempt from a cash security deposit.

Consider the impact on the identification of low-income customers, for example, if PPL used only a documentation of the receipt of benefits through SNAP as "information that would reasonably place the customer in a low-income designation" and thus likely eligible for CAP enrollment. I have compared by zip code for each zip in PPL's service territory the number of Confirmed Low-Income customers identified to the number of SNAP recipients in that zip code.[36] I find that 104 PPL zip codes, had a SNAP participation rate greater than the number of Confirmed Low-Income customers for that zip code, with the aggregate excess reaching 33,290 households. Indeed, in 59 PPL zip codes, the number of CLI customers was exceeded by the number of SNAP recipients *with income less than 100% of FPL*, with the excess reaching 10,437 households. In multiple zip codes, the number of SNAP recipients substantially exceeded the number of CLI customers. In 41 PPL zip codes where the number of SNAP recipients exceeded the number of CLI customers by 200 or more, the aggregate number of SNAP recipients exceeded the aggregate number of CLI customers by 29,529 households. In the 17 PPL

[35] OCA-IV-18. See, also, CAUSE-PA-I-6 ("PPL Electric reports confirmed low-income customers using the following criteria (customer only needs to meet 1 criteria). 1. Customer received a LIHEAP grant within the rolling 12 months from the report month. 2. Active OnTrack participant in the month reported. 3. Customer self-reported level 1 (150% of poverty or below) income to the Company.")

[36] The Company asserted confidentiality for the individual zip code data, but agreed that data that was aggregated such that individual customers could not be possibly identified was appropriate.

zip codes where the number of SNAP recipients exceeded the number of CLI customers by 500 or more, the aggregate number of SNAP recipients exceeded the aggregate number of CLI customers by 21,312.[37] This difference is not surprising. Pennsylvania has one of the highest SNAP participation rates in the nation (ranking seventh amongst the states). According to the U.S. Department of Agriculture (USDA), an estimated 93% of those households eligible for SNAP in Pennsylvania received SNAP benefits.[38] PPL should use that high SNAP enrollment rate to help identify its low-income customer population.

Given the benefits of identifying its low-income customers, and the detriments of failing to identify those customers, PPL should be directed to accept the same documentation to establish "confirmed low-income" status (*i.e.*, "information that would reasonably place the customer in a low-income designation") as is required to be accepted to establish income-eligibility for deposit exemptions ("other information attesting to his or her eligibility for state benefits based on household income eligibility requirements that are consistent with those of the public utility's customer assistance programs").

Q. DO YOU HAVE A SECOND RECOMMENDATION REGARDING PPL'S IDENTIFICATION OF CUSTOMERS AS "CONFIRMED LOW-INCOME" CUSTOMERS?

[37] The number of SNAP recipients, disaggregated by whether the household had income above or below FPL, is presented in the American Community Survey Table B22003.

[38] Reaching Those in Need: Estimates of State Supplemental Nutrition Assistance Program Participation Rates in 2022, available at https://fns-prod.azureedge.us/sites/default/files/resource-files/ear-snap-Reaching-Those-in-Need-2022.pdf

A. Yes. PPL requires customers to have received a LIHEAP grant "within the rolling 12 months of the report month" in order to be deemed a "Confirmed Low-Income customer."[39] Again, particularly when the definition of "Confirmed Low-Income" is read *in pari materia* with other PUC regulations, this requirement is much too narrow. Consider, for example, the PUC's CAP Policy Statement. When the PUC amended its CAP Policy Statement in 2019, it decided that "All other CAP households should recertify at least once every two (2) years."[40] It makes little sense that the receipt of LIHEAP in a given year would income-qualify that household for CAP for a minimum of two-years, but that the receipt of the same LIHEAP benefit would identify a customer as having provided information that "would reasonably place the customer in a low-income designation" for only twelve months. I conclude that a "confirmed low-income customer" should include any customer who, within the current or immediately preceding two LIHEAP program years, has received a LIHEAP grant.

Q. DO YOU HAVE A THIRD RECOMMENDATION REGARDING PPL'S IDENTIFICATION OF CONFIRMED LOW-INCOME CUSTOMERS?

A. Yes. One way that PPL establishes the "Confirmed Low-Income" status of a customer is if the customer is an active OnTrack (*i.e.*, CAP) participant.[41] PPL provides no grace period for a time subsequent to when they may default from OnTrack to when that customer loses their Confirmed Low-Income status. The problem with that approach is

[39] CAUSE-PA-I-6.

[40] 2019 Amendments to Policy Statement on Customer Assistance Program, 52 Pa. Code § 69.261–69.267, Docket M-2019-3012599, Final Policy Statement and Order, at 6, 65.

[41] OCA-IV-18.

the extent to which PPL's customers are removed from the Company's CAP due to a failure to recertify. The only reason for leaving CAP which PPL separately tracks is the failure to recertify.[42] And the number of low-income customers which are removed due to a failure to recertify is substantial. According to the Company, in the twelve months ending December 2024, PPL removed 23,573 CAP customers due to a failure to recertify.[43] During that same twelve-month period, PPL had an average CAP participation rate of only 74,564 customers.[44] PPL, in other words, is removing more than 30% of its CAP participants each year due to a failure to recertify. In removing these CAP participants, the Company is thus automatically excluding the customers not merely from receiving CAP benefits, but from being considered "Confirmed Low-Income" customers as well. I recommend that PPL modify its identification of CLI customers to allow a customer to retain their CLI status for twelve months after being removed from CAP due to a failure to recertify.[45] This is consistent with PPL's current Universal Service and Energy Conservation Plan (USECP) which allows a customer's income status to continue for up to twelve months after the customer leaves CAP. It is not reasonable for a customer's income-eligibility status to be allowed to continue after their removal from CAP, but to terminate their status as a CLI customer once they are no longer an "active" OnTrack participant.

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[42] CAUSE-PA-I-16.

[43] Id.

[44] CAUSE-PA-I-29.

[45] PPL's performance in this respect is addressed by the outcome objective I recommend below concerning increases in month CAP participation. See, notes 103 - 104, *infra*, and accompanying text.

Q. HAS THE COMMISSION RECENTLY STATED THAT A NARROW READING OF ITS DEFINITION OF "CONFIRMED LOW-INCOME" IS INAPPROPRIATE?

A. Yes. In its Decision and Order in the 2023 PGW rate proceeding, OCA and CAUSE-PA challenged PGW's narrow definition of "confirmed low-income." The PUC upheld that challenge, holding that:

> . . .PGW's process for identifying low-income customers is flawed. PGW's reading of the confirmed low-income designation appears to limit the pool of Confirmed Low-Income Customers by only counting customers enrolled in CRP, receiving LIHEAP, and on low-income payment agreements. Section 62.2 of our Regulations defines the "Confirmed Low-Income Customers" designation in broader terms, as it provides examples of information that PGW may rely upon when making such designation, and not an exhaustive list. In other words, the enumeration of these examples of information in the regulation does not imply the exclusion of others if the information is obtained by the Company and would reasonably place the customer in a low-income designation.[46]

Appropriately and accurately identifying the Company's "confirmed low-income" customers is not only important from the perspective of CAP outreach, but also qualifies such customers for various fee waivers.

B. Expanding Enrollment of CLI Customers into CAP.

Q. DO YOU HAVE AN INITIAL RECOMMENDATION ON HOW PPL SHOULD EXPAND ITS ENROLLMENT IN CAP WITHIN ITS CONFIRMED LOW-INCOME CUSTOMER POPULATION?

[46] Pennsylvania PUC v. Philadelphia Gas Works, Docket R-2023-3037933, Opinion and Order, at 222 (November 9, 2023).

A. Yes. Remember that I established above the dramatic difference between the number of customers which PPL has enrolled in CAP and the number of customers which it has identified as being "Confirmed Low-Income" from 2021 through 2023. Most recently, PPL reports that it has a total of 248,659 Confirmed Low-Income customers, and a CAP enrollment of 72,324,[47] a CAP enrollment of less than 30%. At the same time PPL is enrolling fewer than one-of-three customers for whom it has information that would reasonably identify them as low-income, PPL has executed 57,253 nonpayment disconnections for Confirmed Low-Income customers (not including CAP) in 2024, while executing 37,131 nonpayment disconnections to CLI customers (not including CAP) in the first nine months of 2025.[48]

Q. WHY DO YOU ADDRESS THE DISCONNECTION OF SERVICE IN PARTICULAR?

A. There are several reasons why the disconnection of service should be considered in particular. First, in all the ways I have discussed in detail above, the disconnection of service has rate implications to all customers. Minimizing disconnections would minimize these adverse rate impacts. Second, as BCS notes in its most recent annual report on universal service programs and collection performance that "Termination of public utility service is the most serious consequence of customer nonpayment and is viewed as a last resort when customers fail to meet their payment obligations."[49] It is thus

[47] OCA-IV-4.

[48] OCA-IV-16 (CONFIDENTIAL). While the zip code specific data was deemed confidential by PPL, by agreement with OCA, aggregated data was not considered to fall within that claim of confidentiality.

[49] 2022 BCS Report, at 15.

appropriate to assess whether service terminations are, in fact, being used by PPL as a "last resort." Third, as BCS states: "Universal Service is a collective name applied to the policies, protections and services that *help low-income customers maintain electric and natural gas service*. . ." (emphasis added).[50] Given that "universal service" is intended to "help low-income customers maintain electric. . .service," it is appropriate to assess whether PPL is achieving that objective by avoiding nonpayment disconnects.

Q. WHAT DO YOU FIND?

A. The data above demonstrates that the current procedures which PPL uses to enroll Confirmed Low-Income customers –*i.e.*, those customers that the Company *knows* to be low-income—are not effectively working to help these customers enroll in CAP to retain utility service (*i.e.*, in the words of the Electricity Competition statute, to "help low-income customers maintain electric. . .service"). Notwithstanding the statutory goal for PPL's universal service program, tens of thousands of Confirmed Low-Income customers are having their service disconnected for nonpayment, and, as I discuss in detail above, 30% of those disconnected customers do not have their service reconnected.

Q. WHAT DO YOU RECOMMEND?

A. I recommend that, prior to the disconnection of a Confirmed Low-Income customer, PPL adopt a procedure, developed in collaboration with its Universal Service Advisory Group (USAG), under which it will offer the Confirmed Low-Income customer the opportunity

[50] Id., at 3, citing Electricity Generation Customer Choice and Competition Act, 66 Pa. C.S. § 2803 and Natural Gas Choice Competition Act, 66 Pa. C.S. § 2202.

to apply for the Company's CAP and arrearage forgiveness program.[51] If the customer expresses a desire to make such application, PPL should postpone the disconnection for a reasonable period of time to allow the application process to be completed.

Q. WHAT IS THE SECOND ASPECT OF EXPANDED CAP ENROLLMENT YOU WISH TO ADDRESS?

A. A review of PPL data shows that the Company had an average of 39,287 payment agreements with CLI customers per month in 2024, while experiencing an average of 22,755 CLI payment agreement defaults in that time period. Similarly, PPL had an average of 39,611 payment agreements with CLI customers per month in the first nine months of 2025, while having an average of 22,917 payment agreement defaults in that same time period of 2025.[52]

Q. PLEASE THUS EXPLAIN YOUR NEXT RECOMMENDATION.

A. My next recommendation is that Confirmed Low-Income customers who are negotiating a deferred payment agreement (DPA) with the Company, as well as customers from whom the Company receives information placing them in an income tier of 0% to 150% FPL, should be provided a stand-alone written Plain Language notice informing those

[51] This recommendation easily supplements the settlement reached in Docket P-2016-2524581, Petition of PPL Electric Utilities Corporation for Approval to Use the Remote Service Switch in its Meters for Involuntary Service Termination, requiring PPL to "send an appropriately trained field representative to the customer's premises on the day that termination is scheduled to occur. The field representative will use reasonable efforts to make personal contact with a responsible adult occupant of the premises prior to the termination." See, Joint Petition for Approval of Settlement, para. 13, page 3 (August 5, 2016). In addition, this recommendation is not in derogation of the Direct Testimony of Barbara Alexander in this proceeding regarding PPL's non-compliance with that Settlement provision.

[52] OCA-IV-17(CONFIDENTIAL). While the zip code specific data was deemed confidential by PPL, by agreement with OCA, aggregated data was not considered to fall within that claim of confidentiality.

customers of their right, in the alternative, to enroll in the Company's CAP (along with an explanation of the advantages of CAP's arrearage forgiveness provisions). Through that opportunity, rather than needing to agree to retire their arrears over an extended period of time, the Confirmed Low-Income customer would be allowed to enroll in CAP (if income-qualified) and, upon making appropriate payments, receive a forgiveness of their underlying arrearages. This written communication would be provided to Confirmed Low-Income customers, those customers from whom PPL had previously received sufficient information to reasonably establish their low-income status.

Q. IS THERE A STATUTORY BASIS FOR IMPOSING THIS REQUIREMENT?

A. Yes. Pennsylvania statutes provide that:

> No public utility shall, directly or indirectly, by any device whatsoever, or in anywise, demand or receive from any person, corporation, or municipal corporation a greater or less rate for any service rendered or to be rendered by such public utility than that specified in the tariffs of such public utility applicable thereto. The rates specified in such tariffs shall be the lawful rates of such public utility until changed, as provided in this part. *Any public utility, having more than one rate applicable to service rendered to a patron, shall, after notice of service conditions, compute bills under the rate most advantageous to the patron*.[53]

(emphasis added). PPL should not, in other words, require a customer, known to be a Confirmed Low-Income customer, to pay off arrears through a payment arrangement which arrears would be subject to forgiveness under the Company's CAP. The Recommended Decision in the 2025 Columbia Gas rate proceeding agreed, stating that "Both CAUSE-PA and OCA propose that the Commission should require Columbia to

[53] 66 Pa. Stat. and Cons. Stat. Ann. § 1303 (West).

implement routine screening of its applicants and customers to determine eligibility for CAP and other universal service programs. . .We agree with both CAUSE-PA and OCA on this issue. Improved screening and referrals could help ensure households are receiving the most advantageous available rate and is a statutory requirement."[54]

Q. HAS THIS OR ANY SIMILAR ISSUE BEEN RECENTLY ADDRESSED BY THE COMMISSION?

A. Yes. In the April 4, 2024 decision regarding the Universal Service and Energy Conservation Plan (USECP) of Columbia Gas, the PUC considered whether Columbia could apply an existing deposit against a low-income customer's outstanding arrears before refunding the difference pursuant to statute and regulation. The PUC held that the Company could *not* do so, stating:

> Commission regulations also state that a public utility must "refund a deposit, along with any applicable interest, within 60 days upon determining that the customer or applicant from whom a deposit was collected is not subject to a deposit…." *See* 52 Pa. Code § 56.53(f). The regulations do not permit the public utility to apply a deposit to a delinquent account balance if it is determined the customer was not responsible for paying the deposit prior to accruing the balance.
>
> Accordingly, we direct Columbia to refund security deposits, with applicable interest, collected from customers who are income–eligible for CAP. Columbia may apply the security deposit to the account balance only with the customer's informed consent. As part of obtaining this informed consent, Columbia must explain to the customer how applying the security deposit to the account balance would impact the customer's monthly bill.[55]

[54] Pennsylvania PUC v. Columbia Gas of Pennsylvania, Docket R-2025-3053499, Recommended Decision, at page 549 (October 3, 2025).

[55] Columbia Gas of Pennsylvania, Inc. Universal Service and Energy Conservation Plan for 2024 - 2028 Submitted in Compliance with 52 Pa. Code § 62.4, Docket M-2023-3039487, Order, at 31 (April, 2024). (hereafter 2024 Columbia USECP Order).

While that decision related to Columbia, the application of the legal principles would be the same. In a similar fashion, PPL should be allowed to require a Confirmed Low-Income customer to pay off arrears through a payment arrangement "only with the customer's informed consent." Moreover, as the PUC stated with respect to applying deposits against arrearage balances, "as part of obtaining this informed consent," the Company must explain to the customer how enrolling in CAP and making the customer's arrearage subject to arrearage forgiveness "would impact the customer's monthly bill."

Q. WHAT DO YOU FIND?

A. Offering a low-income customer a deferred payment arrangement, even a long-term deferred payment arrangement, is not a recipe for success if the reason the customer is in arrears in the first instance is that bills for current service are unaffordable. In those situations, all a deferred payment arrangement does is to begin with the unaffordable bill and ***add*** an additional installment payment through which to retire the arrears. In those instances, it should not be surprising that substantially more than half of Confirmed Low-Income payment arrangements default in any given year. The remedy for unpaid bills by low-income customers is not to place those customers on a deferred payment arrangement, but rather to enroll those customers in CAP (with its arrearage forgiveness provisions). Through that remedy, PPL would not merely address the unpaid bill, but would also address the underlying cause of the unpaid bill. Doing so would not only benefit the low-income customer, but would also benefit the Company and its remaining customers as well.

Q. WHAT DO YOU RECOMMEND?

A. I recommend that before PPL enters into a DPA with a customer which the Company either: (1) knows to be a Confirmed Low-Income customer; or (2) has generated information through the DPA process documenting that the customer is in the Tier 1 income range (at or below 150% FPL), it should be required to provide the customer a stand-alone Plain Language notice to that customer of the customer's right to enter into CAP and an explanation of the advantages of CAP's arrearage forgiveness benefits. PPL should develop this Plain Language notice in collaboration with its USAG. PPL should enter into a payment arrangement with a CLI customer only with the informed consent that the customer desires to enter into a payment arrangement rather than applying for CAP along with its arrearage forgiveness provisions. As the Commission has explained about obtaining the informed consent of a customer with respect to the return of low-income deposits, as part of obtaining this informed consent, PPL should explain to the customer how enrolling in CAP, and participating in arrearage forgiveness, would impact the customer's monthly bill relative to entering into a payment arrangement.

Q. PLEASE EXPLAIN WHY YOUR RECOMMENDATIONS ARE DUPLICATIVE OF EACH OTHER?

A. My recommendations above are duplicative of each other because experience in multiple programs documents that more effective program outreach is associated with making multiple "touches" with the potential participant population. Through adoption of the recommendations I advance above, PPL increases the number of touches with its Confirmed Low-Income customers, and does so in different, yet interdependent, circumstances. The recommendations involve PPL telling its Confirmed Low-Income customers: (1) enrollment in CAP is an alternative to having your service disconnected

for nonpayment; (2) enrollment in CAP is an alternative to entering into an unaffordable deferred payment arrangement; and (3) enrollment in CAP is an alternative to continuing to carry arrears (with the costs and stresses that those arrears impose). The multiple touches through adoption of these recommendations can reasonably be expected to increase CAP enrollment without need to adopt modifications to PPL underlying universal service program. As I have discussed throughout my testimony, this improved enrollment not only benefits the low-income customers who choose to enroll in CAP, but will also benefit the Company and all remaining ratepayers by reducing costs and enhancing revenues.

Part 4. Low-Income Exemptions from Cash Security Deposits.

Q. PLEASE EXPLAIN THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony, I explain how and why PPL should modify its tariff, along with its internal procedures, to ensure that income-eligible customers are exempted from the demand for cash security deposits pursuant to statute and regulations. I also recommend that PPL be directed to comply with recent PUC decisions on how existing cash security deposits should be returned to low-income customers when such return is merited.

Q. DOES PPL APPEAR TO FULLY COMPLY WITH PUC REGULATIONS REGARDING THE EXEMPTION OF LOW-INCOME CUSTOMERS FROM CASH DEPOSIT REQUIREMENTS?

A. No. PPL addresses security deposits in its residential tariff, by stating that “The Company may require deposits or guarantees satisfactory to the Company as security for the

payment of bills for service to be provided by the Company before it commences or continues to supply service. The need for a deposit or guarantee is based on the credit and other risks of the applicant or customer."[56] The tariff goes on to state: "Deposits, plus accrued interest, may be held until a timely payment history is established, and will be refunded to a residential customer under the following conditions:. . .(d) When a customer is *confirmed to be eligible for a customer assistance program*."[57]

In addition, when PPL was asked for its policies and practices regarding deposit exemptions, it stated that "Customers can request a waiver for the security deposit by submitting household income documentation from the past 30 days or full past 12 months to a partner agency. Documentation requirements are the same for a new applicant or existing customer when requesting a security deposit waiver."[58]

Q. IS THE PPL TARIFF AND DEPOSIT RETURN PROCEDURE CONSISTENT WITH THE REGULATORY DEPOSIT EXEMPTION FOR LOW-INCOME CUSTOMERS?

A. No. While the PPL deposit tariff uses language from the PUC regulations in defining when it will return a customer cash security deposit,[59] it uses only *part* of the language

[56] PPL Electric Exhibit GEO-1, Page 19 of 662, Rule 2.D ("Security Deposits"). The tariff has additional language unrelated to the topic I discuss here.

[57] Id. (emphasis added).

[58] OCA-IV-20.

[59] PUC regulations require that: "Notwithstanding subsection (a), a public utility may not require a cash deposit from an applicant who is, based upon household income, confirmed to be eligible for a customer assistance program. An applicant is confirmed to be eligible for a customer assistance program by the public utility if the applicant provides income documents or other information attesting to his or her eligibility for state benefits based on household income

from the regulation. The portion of the regulation quoted creates a much stricter test for the exemption from a cash security deposit than the regulation as a whole creates. While the PUC regulation uses the phrase "confirmed to be eligible for a customer assistance program," the regulation goes on further to ***define*** what that phrase means, a definition which PPL chooses to leave out of its tariff. More specifically, the regulation states that "An applicant is confirmed to be eligible for a customer assistance program by the public utility if the applicant provides income documents or other information attesting to his or her eligibility for state benefits based on household income eligibility requirement that are consistent with those of the public utility's Customer Assistance Program." In addition, aside from being applicable to "applicants," the Commission has further extended this prohibition to existing customers as well.[60]

As written, the PPL tariff and practices are inconsistent with the regulatory exemption of low-income customers from deposits in at least the following ways:

- A customer need not be a participant in PPL's CAP in order to be exempt from a cash security deposit. The customer need only provide income documents or other information attesting to his or her eligibility for state benefits based on household income eligibility requirement that are consistent with those of the public utility's Customer Assistance Program. As discussed in detail above, for example, a customer might provide documentation of the

eligibility requirement that are consistent with those of the public utility's Customer Assistance Program." 52 Pa. Code § 56.32(e).

[60] 52 Pa. Code § 56.41(B)(4).

receipt of SNAP benefits to fulfill this requirement, without ever enrolling in PPL's CAP.

- A customer need not *apply* for CAP to be qualified for the deposit exemption. The receipt of LIHEAP, for example, would demonstrate eligibility for state benefits based on income eligibility requirements that are consistent with those of PPL's CAP.
- A customer should not need to *request* the exemption from, or return of, a cash security deposit, whether through the utility or through a third party "partner agency." PPL, for example, would know which customers have received LIHEAP benefits without need for the customer requesting a deposit exemption. Moreover, not all LIHEAP recipients are also CAP participants.
- A customer need not provide "income documents" pursuant to the regulation, let alone attested income documentation. Instead, the regulation is quite explicit in stating that a customer may provide "income documents *or other information*" (*e.g.*, documentation of SNAP eligibility).
- A program providing state benefits to a customer need not have income qualifications *identical* to CAP income eligibility. Again, the regulation is quite specific in saying that the information qualifying a customer for a deposit exemption need only demonstrate income eligibility "based on household income eligibility requirement that are *consistent with* those of the public utility's Customer Assistance Program." Unemployment compensation, for example, may not have income requirements that are identical to CAP, but that are certainly "consistent with" CAP. If a customer

provides "other information" demonstrating that they are participants in, or eligible for, public assistance programs (such as SNAP, Medicaid, reduced school lunch programs), they are entitled to have their cash security deposit waived (or refunded if already posted).

Q. WHAT DO YOU RECOMMEND?

A. I recommend that PPL should amend its tariff, and modify its implementing practices and procedures, to comply with the PUC regulation. It should strike the words "who is confirmed to be eligible for a customer assistance program" from its tariff. In the alternative, the tariff should read: "The Company shall not require an applicant or customer to provide a cash deposit when the customer provides income documents or other information that he or she is eligible for state benefits based upon household income eligibility requirements that are consistent with those of the Company's customer assistance program." The Company should modify all policies and practices to be consistent with this new tariff language. When seeking a deposit from an applicant or new customer, PPL should affirmatively solicit whether the applicant or new customer can provide such information.

In addition, I recommend that PPL refund any cash security deposit to a customer who is currently categorized as "Confirmed Low-Income." By definition, under the PUC's regulations, a Confirmed Low-Income customer is a customer who the Company has received information sufficient to give rise to a reasonable belief that the customer is low-income.

Finally, the Company, within three months after a final order in this proceeding, should undertake a review of all customers from whom the Company currently holds deposits to determine whether they qualify for the exemption, and to make necessary refunds. The Company should report the results of this review to BCS as well as to its Universal Service Advisory Group.

Q. DO YOU HAVE A SECOND CONCERN REGARDING THE EXEMPTION OF LOW-INCOME CUSTOMERS FROM PPL DEPOSIT DEMANDS?

A. PPL has provided a description of the process for how funds are returned to customers. According to the Company, when returning a security deposit, "The deposit is first applied as a credit on the account when the deposit is returned."[61] Moreover, if a customer is entitled to a deposit waiver, including for low-income customers, PPL states that if the current bill is past due, "apply the excess credit (security deposit refund) to the current bill." Only if there is a "remaining excess credit" will the customer be asked if they want the credit to remain to pay future bills or whether they want it returned to them.[62]

The problem arises because the Commission has explicitly held this procedure to be unlawful. In the April 4, 2024 decision regarding the Universal Service and Energy Conservation Plan (USECP) of Columbia Gas, the PUC considered whether Columbia Gas could apply an existing deposit against a low-income customer's outstanding arrears

[61] CAUSE-PA-III-12, Attachment 9.

[62] CAUSE-PA-X-15, Attachment 1.

before refunding the difference pursuant to statute and regulation. The PUC held that the Company could *not* do so, stating:

> Commission regulations also state that a public utility must "refund a deposit, along with any applicable interest, within 60 days upon determining that the customer or applicant from whom a deposit was collected is not subject to a deposit…." *See* 52 Pa. Code § 56.53(f). The regulations do not permit the public utility to apply a deposit to a delinquent account balance if it is determined the customer was not responsible for paying the deposit prior to accruing the balance.
>
> Accordingly, we direct Columbia to refund security deposits, with applicable interest, collected from customers who are income–eligible for CAP. Columbia may apply the security deposit to the account balance only with the customer's informed consent. As part of obtaining this informed consent, Columbia must explain to the customer how applying the security deposit to the account balance would impact the customer's monthly bill.[63]

While that decision related to Columbia Gas, the application of the legal principles to PPL would be the same.

Q. WHAT DO YOU RECOMMEND?

A. Just as the Commission has required other utilities to change their deposit refund practices and procedures, PPL should be directed to do the same.[64] A recognition that the

[63] Columbia Gas of Pennsylvania, Inc. Universal Service and Energy Conservation Plan for 2024 - 2028 Submitted in Compliance with 52 Pa. Code § 62.4, Docket M-2023-3039487, Order, at 31 (April, 2024). (hereafter 2024 Columbia USECP Order). See also, Philadelphia Gas Works Universal Service and Energy Conservation Plan for 2023-2027 Submitted in Compliance with 52 Pa. Code § 62.4, Docket M-2021-3029323, Order on Reconsideration, at 17 – 18 (also appropriate to refund deposits directly to customer without seeking customer consent on whether to refund or to credit deposit toward bill).

[64] Columbia Gas of Pennsylvania, Inc. Universal Service and Energy Conservation Plan for 2024 - 2028 Submitted in Compliance with 52 Pa. Code § 62.4, Docket M-2023-3039487, Order, at 31 (April, 2024). See also, Philadelphia Gas Works Universal Service and Energy Conservation Plan for 2023-2027 Submitted in Compliance with 52 Pa. Code § 62.4, Docket M-2021-3029323, Order on Reconsideration, at 17 – 18 (also appropriate to refund deposits directly to customer without seeking customer consent on whether to refund or to credit deposit toward bill).

Company's discretion on how to refund a cash security deposit is limited should be inserted into the PPL tariff.

Part 5. CAP Cost Recovery.

Q. PLEASE EXPLAIN THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony I address two proposals advanced by PPL with respect to universal service cost recovery. First, PPL proposes to switch the recovery of internal wages and salaries for universal service employees from base rates to the Universal Service Rider (USR).[65] PPL has 14 employees that perform universal service tasks.[66] PPL proposes to switch $1.4 million from base rates to the USR.[67] Second, PPL proposes to eliminate the $100 credit offset to CAP credits and arrearage forgiveness credits. Both of these proposals should be denied.

Q. PLEASE EXPLAIN WHY PPL'S PROPOSAL TO SWITCH THE RECOVERY OF UNIVERSAL SERVICE EMPLOYEE WAGES AND SALARIES FROM BASE RATES TO THE USR SHOULD BE DENIED.

A. Recovering internal administrative expenses for universal service programs through a universal service rider continues to be inappropriate for Pennsylvania utilities. The purpose of recovering costs through the USR is to ensure that PPL will receive full recovery of costs which are subject to substantial variation. In the light of such cost

[65] PPL Statement 18, Direct Testimony of Lisa Norden, at page 10.

[66] Id., at 11.

[67] Id., at 13.

variability, cost recovery through the USR allows PPL to reconcile its actual costs against its cost recovery. PPL's internal universal service salaries and wages are not subject to the variability which justifies their collection through the USR in order to provide such a reconciliation. When asked for the wages and salaries that would have been collected through the USR had such a policy been in effect for the current fiscal year and the past three fiscal years, PPL reported that the costs recovered through the Rider would have been very subject to very little variability: (1) $1,254,248 in 2022 – 2023; (2) $1,266,316 in 2023 - 2024; and (3) $1,346,555 in 2024 -2025.[68]

Q. DOES PPL PROPOSE TO INCREASE ITS SPENDING ON UNIVERSAL SERVICE WAGES AND SALARIES IN THE FUTURE?

A. Yes. PPL proposes to increase its wages and salaries to be recovered from ratepayers by 9% for the period ending June 2028 (to a total of $1.463 million) and by an additional 4% for the period ending June 2029 (to a total of $1.520 million).[69] This proposed increase, however, is not a reason to change a decades-long policy of requiring internal universal service administrative expenses to be recovered through base rates. Just because an expense is labelled a "universal service" expense does not mean that it should be allowed cost recovery without review, as would be the case if those administrative expenses are collected, subject only to a reconciliation, through the USR. As recently as the December 4, 2025 Commission decision in the Columbia Gas rate case, the Commission decided that expenditures by Columbia Gas on its "Energy Assistance Team" should be collected

[68] OCA-XI-1.

[69] OCA-XI-2.

through base rates rather than through the Company's universal service rider.[70] As I&E noted in that case, shifting the recovery of Columbia's proposed [Energy Assistance Team] costs from the Company's base rates to its Rider USP provides Columbia with a guaranteed recovery of EAT labor costs and eliminates the Commission's authority to review the reasonableness and prudency of these costs.[71]

The Company's proposal also gives PPL carte blanche authority to define what wages and salaries are devoted to "universal service" tasks. The breadth of the scope of tasks which PPL wishes to include as a "universal service" task is evidenced in the Direct Testimony of PPL witness Norden. She asserts that tasks that would be covered by the wages and salaries which PPL seeks to recover through the USR include conducting customer outreach, responding to customer inquiries, and "working with Information Technology ("IT") personnel to update the Company's IT systems to incorporate regulatory requirements."[72] The tasks covered by these internal wages and salaries, Witness Norden explains, also include "support[ing] daily/weekly account level work associated with LIHEAP."[73]

Tasks involving responding to customer inquiries, updating the Company's IT system, and supporting daily/weekly account level work associated with LIHEAP may all be

[70] Pennsylvania PUC vs. Columbia Gas of Pennsylvania, Docket R-2025-3053499, Opinion and Order, at 167 (December 4, 2025).

[71] Id., at 166.

[72] PPL Statement 18, at 10.

[73] Id., at 11.

important tasks undertaken by Company personnel. They are not, however, universal service costs that should be recovered through the USR. The USR is not a mechanism for PPL to use to recover costs imposed by federal and state agencies. Nor is the USR intended to be the catch-all through which the Company is to recover any cost which it chooses to define as a "universal service" administrative cost, including, for example, daily/weekly account level work regarding LIHEAP.

Finally, moving recovery of internal administrative costs from base rates to the USR eliminates any matching of offsetting cost reductions associated with those administrative costs. An increase in internal universal service program staffing, for example, could reasonably be associated with increased participation in the Company's CAP and/or Low-Income Usage Reduction Program (LIURP). In turn, that increased enrollment can be expected to result in enhanced revenues, as well as reduced credit and collection expenses, reduced bad debt, and reduced working capital expense. When the internal administrative expenses are recovered through base rates in a rate proceeding, the impact on ratepayers is the net impact of matching the increased internal administrative expenses against the decreased expenses in other areas of Company operations and enhanced revenues through improved collections.

What PPL's proposal would do, however, is to impose the increased burden on ratepayers of increased Company spending on internal universal administrative costs while denying ratepayers the benefits accruing from those increased expenditures. PPL seeks to keep both sides of the equation for itself: (1) collecting any increased spending from ratepayers; while at the same time (2) retaining any increased savings for itself. Instead of allowing PPL to recover its internal administrative costs as a single-item cost recovery

through the USR, the Commission should, as it did just this month in the Columbia Gas rate case, instead continue to require the Company to balance the impacts of any single expenditure item on *total* revenues and expenses such that ratepayers won't be over-charged.

Based on the discussion above, I conclude that PPL's proposal to move internal administrative wages and salaries out of base rates to instead be collected through the USR should be denied.

Q. HAVE YOU REVIEWED PPL'S PROPOSAL TO ELIMINATE THE EXISTING $100 OFFSET TO CAP CREDITS AND ARREARAGE FORGIVENESS CREDITS?

A. Yes. PPL witness Norden proposes to eliminate the existing $100 credit provided in the Company's tariffs to prevent the double-collection of costs such as working capital and bad debt. Without this credit, PPL will recover these costs twice: once in base rates and again through the USR. The Company's proposal to eliminate this credit should be denied.

Q. HAS THE COMPANY CARRIED ITS BURDEN OF PROOF TO DEMONSTRATE THAT THE OFFSET IS NOT NECESSARY TO PREVENT THE DOUBLE COLLECTION OF COSTS?

A. No. Remember that in proposing to eliminate the existing $100 offset, what PPL witness is effectively doing is proposing a *new* offset equal to $0. PPL has not carried its burden

of proof to demonstrate that an offset of $0 is appropriate. It is important to remember that PPL bears the burden of proof to justify its new offset proposal.[74]

There are inherent contradictions in the Company's stated justification for its proposed elimination of the $100 credit. According to Company witness Norden, "PPL Electric's proposal to eliminate this CAP recovery offset should be approved because it more appropriately reflects how the Company recovers its bad debt expense."[75] Her sole substantive basis for eliminating the credit is based on a brief discussion of bad debt.[76] I will thus focus my discussion on a review of bad debt.

Even the Company concedes, however, that the offset which it proposes to eliminate is not related exclusively to bad debt. When asked to identify what portion of the offset is attributable to bad debt, to working capital, to credit and collection costs, or to other cost

[74] Customer Assistance Programs: Funding Levels and Cost Recovery Mechanisms, Final Investigatory Order, at 38 - 39 (October 19,2006). ("Regarding arrearage forgiveness costs, it is not possible to make a definitive ruling as to the entire amount of these costs. There is some merit in reasoning that arrearage forgiveness amounts should not be recovered separately because these are amounts that, but for the existence of the CAP program, would be included within the utility's claim for uncollectible expenses. *The law requires "full recovery" of CAP costs, but not "double recovery."* At the same time, utilities should have the opportunity to demonstrate when they seek to establish a surcharge that arrearage forgiveness costs are not completely covered by uncollectible expenses. *The utilities should bear the burden of proving that allowing recovery of their claim for arrearage forgiveness costs will not give them double-recovery of these costs*.") (emphasis added).

[75] PPL Statement 18, at 14.

[76] Id., at 14 – 15. ("Specifically, when non-CAP customers fail to pay their bills, that bad debt expense is included in the Company's normalized claim for bad debt expense in a base rate case. When CAP customers have balances in arrears written off due to their participation in the program, PPL Electric recovers the written-off balances with other USECP costs through the USR. The Company does not include projections of bad debt expense from CAP customers in its base rates.")

attributes, PPL conceded that "the $100 universal service cost offset is not allocated to bad debt, working capital, credit and collection costs, or any other specific category."[77] Moreover, while the reasoning advanced by Ms. Norden in support of her proposal to eliminate the offset relates only to bad debt, in response to discovery, she admits that "the $100 credit is not used for bad debt expenses."[78]

When asked to identify the allocation of the offset between CAP credits and CAP arrearage forgiveness, she again acknowledged that there was no such allocation.[79] In fact, the offset which Ms. Norden proposes to eliminate has nothing to do with whether bad debt decreases as a result of CAP enrollment (*i.e.*, whether there is a "savings"). The offset is instead designed to prevent a double-recovery of costs.

Q. HAS THE COMMISSION RECOGNIZED THE POTENTIAL, IF NOT THE LIKELIHOOD, OF THE DOUBLE RECOVERY OF COSTS WITHOUT INCLUDING A UNIVERSAL COST OFFSET?

A. Yes.[80] Note that the Commission made the same distinction I now make, but which PPL witness Norden ignores. The distinction is between preventing the "double-recovery" of bad debt on the one hand, and accounting for reductions in bad debt (*i.e.*, "savings") on

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[77] OCA-XI-5.

[78] OCA-XI-13.

[79] OCA-XI-6.

[80] Customer Assistance Programs: Funding Levels and Cost Recovery Mechanisms, Final Investigatory Order, at 25 (October 19,2006). ("we believe that the issue of savings resulting from CAPs should be addressed on a case-by-case basis when utilities establish their surcharges. The Commission will make a decision regarding CAP savings based upon the evidence in each case. We will not adopt a formula for cost savings.")

the other hand. The $100 credit which PPL now proposes to eliminate is not related to a projected reduction in bad debt expense and is thus not related to any estimate of "savings." The $100 offset is instead intended to "offset" the potential for the double recovery of costs.

Q. IS A UNIVERSAL SERVICE COST OFFSET COMMON IN PENNSYLVANIA UTILITY TARIFFS RELATING TO THE RECOVERY OF UNIVERSAL SERVICE COSTS THROUGH A RECONCILABLE SURCHARGE?

A. Yes. While the amount and structure of the offsets vary between Pennsylvania utilities, the tariffs setting forth universal service riders for virtually every utility operating a universal service program incorporates such an offset. Different energy (gas and electric) utilities have different cost recovery for similar discount programs. Of the PUC-regulated energy utilities, eleven of the twelve gas and electric utilities in Pennsylvania have offsets to one degree or another.

Universal Service Cost Offsets: Pennsylvania Gas and Electric Utilities (2025)

Natural gas utility	Offset amount	Electric utility	Offset amount
Columbia Gas	7.5%	Duquesne	10.43%
NFG	$35/participant	Met Ed	15%
PECO (gas)	27%	PECO (electric)	27%
UGI (gas)	9.2%	Penelec	14.7%
Peoples Gas	4.7%	PennPower	14.3%
		West Penn Power	13.5%

Witness Norden conceded that she was "not aware of the tariff and offset for other [electric distribution companies] or [natural gas companies]."[81]

Even though not regulated by the state PUC, the Philadelphia Water Department, a municipal water utility also adopted this principle applied to its arrearage forgiveness. The Philadelphia Water Department is rate regulated by the Philadelphia Water, Sewer, and Storm Water Rate Board ("Rate Board"). PWD offers an Arrearage Forgiveness Program. In litigating the cost recovery for that AFP, PWD (through its witness Black and Veatch) stated that: "The proposed AF-Factor is intended to allow the Water Department the ability to recover a ***portion*** of the costs (in dollars) of providing arrearage forgiveness to eligible TAP Customers." (emphasis added). Black and Veatch continued:

> At the time of the annual TAP-R reconciliation, [arrearage forgiveness] will be determined based upon the actual amount of arrears forgiven in accordance with Section 206.7 of the Water Department's regulations. The total amount of arrearage forgiveness included in determining the TAP-R surcharge rates will be adjusted by applying a proposed TAP Lost Revenue Adjustment Factor of 9%." The "lost revenue adjustment factor of 9%" is an acknowledgement of the fact that PWD would fail to collect 91% of the billed revenues included in the pre-program arrears even in the absence of the TAP arrearage forgiveness.

Ultimately, the Rate Board decided to exclude even the 9% recovery. The Hearing Officer decision, subsequently adopted by the Rate Board, found:

> I find that the Public Advocate has established that PWD's proposal to recover the TAP arrearage forgiveness costs through the TAP-R rider may overcharge customers. PWD is correct when it states (Main Brief at 56) that collection factors are "used to project future revenues from billings so as to provide sufficient revenues to support the utility. Collection factors are not intended to collect on prior unpaid bills or outstanding arrears." It is not

[81] OCA-XI-10.

> correct, however, when it asserts that without the TAP-R Rider, it would have no way to recover past due amounts associated with TAP customers. *The revenue requirement associated with these customers are already reflected in the cost of service, and thus base rates.*
>
> In concept, the PWD proposal to recover a portion of each dollar of arrearage forgiveness provided by the Department to eligible TAP customers through the TAP-R rider is appropriate. It failed, however, to rebut the Public Advocate's showing that the collection factors used in this proceeding to project anticipated revenue already 'take into account payments (and lack of payments) associated with accounts of both TAP and non-TAP customers.'[82]

Q. WHAT ABOUT THE PGW DECISION WHICH PPL WITNESS NORDEN RELIES UPON IN HER TESTIMONY?

A. As I note above, eleven of the twelve gas and electric utilities in Pennsylvania have universal service offsets to one degree or another. As noted by PPL witness Norden, PGW is the exception. The treatment of PGW, however, is not a good analogy for how PPL should be treated. As PGW stated time and again in its rate case, as a municipal utility, it operates on a cash flow basis. It has no investors and generates no "profit" (*i.e.*, return on equity) for those investors. PPL clearly is in a different situation as an investor-owned utility.

Q. GIVEN YOUR DISCUSSION ABOVE, PLEASE EXPLAIN THE BASIS FOR YOUR FINDING THAT PPL WILL DOUBLE-RECOVER COSTS IN THE ABSENCE OF A UNIVERSAL SERVICE COST OFFSET?

A. I first begin with the recognition that, without the existing offset, PPL collects 100% of its CAP credits and 100% of its CAP arrearage forgiveness credits through its USR. The

[82] Hearing Officer Report, at page 52 (May 18, 2021).

purpose of the reconcilable nature of the USR is to ensure that PPL collects all of its CAP credits and CAP arrearage forgiveness credits through the Rider.

The next question, therefore, is that given that 100% of the CAP credits and 100% of the CAP arrearage forgiveness credits are collected through the Rider, has some portion of those CAP credits and CAP arrearage forgiveness credits *previously* been included in the revenue requirement underlying base rates at a point in time before the customer enrolled in CAP. If the answer to that question is "yes," without providing an offset, PPL will collect that portion of CAP credits and CAP arrearage forgiveness credits twice: once through the revenue requirement underlying base rates and again through the universal service Rider.

What is *not* the question is whether CAP causes a reduction in write-offs, *i.e.*, whether there is a savings. That is simply not the issue. The *only* question is whether some portion of CAP credits and CAP arrearage forgiveness credits has been included in the revenue requirement underlying base rates.

The answer to that question is "yes." Accordingly, without adopting an offset (which has been adopted by 11 of Pennsylvania's 12 utilities) (with the sole exception being the utility which is a cash flow utility), there will be a double recovery of those costs.

Q. PLEASE PROVIDE THE DATA WHICH IDENTIFIES THE AMOUNT OF ARREARS WHICH LOW-INCOME CUSTOMERS BRING INTO CAP WHEN THEY FIRST ENROLL IN CAP.

A. OCA Exhibit RDC-2 presents the pre-program arrears that new enrollees bring into CAP at the time they enroll in CAP.[83] The Company's data demonstrates that between January 2023 and August 2025, PPL newly enrolled 70,562 CAP participants. Of these new enrollees, 48,630 (69%) brought preprogram arrears into CAP.

According to PPL's universal service filings with BCS,[84] in 2022, PPL provided $25,033,037 in arrearage forgiveness credits;[85] in 2023, PPL provided $18,644,050 in arrearage forgiveness credits;[86] and in 2024, PPL provided $27,511,596 in arrearage forgiveness credits.[87] Remember, that those credits are flowing to the vast majority of CAP participants. As I note above, from January 2021 through August 2025, seven-of-ten customers newly enrolling in CAP brough a pre-existing arrears with them into the program. According to BCS, the average annual arrearage forgiveness granted by PPL was $344 in 2021, $371 in 2022, and $261 in 2023. BCS has not yet published 2024 average annual arrearage forgiveness numbers.

Given PPL witness Norden's proposal to adopt an offset of $0, the question with respect to arrearage forgiveness, therefore, is, whether it is reasonable to find that ***none*** of those pre-existing arrears being brought into CAP were included in the Company's revenue requirement prior to the customer enrolling in CAP.

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[83] OCA-XI-7. PPL defines a "new enrollee" as a customer who has not previously been enrolled in CAP. Id.

[84] PPL acknowledges that the PPL data published by BCS in the annual BCS report is accurate. OCA-XI-22.

[85] CAUSE-PA-I-29, Attachment 1.

[86] Id., Attachment 2.

[87] Id., Attachment 3.

Before addressing that question, I will first consider the data underlying CAP credits since the same analysis will appertain to both CAP credits and arrearage forgiveness credits.

Q. PLEASE EXPLAIN THE DATA YOU HAVE REVIEWED REGARDING CAP CREDITS.

A. I again begin with PPL's universal service filings with BCS. According to the PPL data filed with BCS, PPL provided $93,156,915 in CAP credits in 2024;[88] $105,772,638 in CAP credits in 2023;[89] and $83,472,178 in CAP credits in 2022.[90] On a per participant basis, according to the BCS annual report, PPL provided an average annual CAP credit of $905 in 2021; $1,237 in 2022; and $1,483 in 2023. BCS has not published average CAP credit numbers yet for 2024.

The question with respect to CAP credits is the same as with arrearage forgiveness. Given PPL witness Norden's proposal to adopt a universal service offset of $0, is it reasonable to find that *none* of the bills for current service were included in revenue requirement prior to the customer enrolling in CAP? In considering that question, remember that from January 2021 through August 2025, 70% of the customers who enrolled in CAP enrolled in CAP with a pre-existing arrears on their account at the time of enrollment.

[88] Id., Attachment 3.

[89] Id., Attachment 2.

[90] Id., Attachment 1.

Q. WHAT DO YOU KNOW ABOUT THE AGING OF ARREARS FOR LOW-INCOME CUSTOMERS NOT PARTICIPATING IN CAP?

A. Not only are substantial numbers of low-income customers in arrears, but there are substantial numbers of low-income customers with very old arrears. Exhibit RDC-3 presents monthly data on the aging of arrears for Confirmed Low-Income customers for the months of January 2023 through September 2025. Part 1 of Exhibit RDC-3 presents the aging of arrears by number of accounts in arrears, while part 2 of Exhibit RDC-3 presents the aging of arrears in terms of dollars of arrears. Note, for example, that in January, between 19,913 (January 2023) and 26,315 (January 2024) PPL low-income customers had a 180-day balance on their PPL bills. Similarly, in April, between 7,424 low-income accounts (April 2025) and 9,436 low-income accounts (April 2024) carried a 36-day balance. In July, between 28,368 (July 2025) and 46,249 (July 2023) low-income accounts were in arrears for 120-days.[91]

A similar result –that of substantial and ongoing very old low-income arrears—can be seen in the data on the aging of arrears by dollars. In April 2023, $35.984 million of low-income arrears were 120 days old or older, while in April 2024, $44.692 million were that old. In January 2023, $27.300 million in arrears were 120 days or older, while in January 2024, $46.081 million of low-income arrears were that old.

Q. HOW IS THIS DATA RELEVANT TO THE UNIVERSAL SERVICE OFFSET WHICH PPL PROPOSES TO SET AT $0?

[91] The numbers of accounts by aging bucket are not additive. An account owing both a 30 day arrears and a 60 day arrears would be counted in both groups.

A. Setting the cost offset at $0, as proposed by PPL witness Norden (when she proposes to eliminate any offset) would necessarily assume that even though 70% of new CAP enrollees since 2023 enrolled in CAP with a pre-existing arrears, *none* of those arrears resulted in a contribution to PPL's revenue requirement in the form of bad debt prior to the time customers enrolled in CAP. That is a clearly erroneous assumption.

OCA asked the Company to provide a complete copy of any and all internal Company policies regarding the percentage of bill, or dollar amount, that will be reserved for write-offs or uncollectibles based on either (1) the size of arrears in dollars; or (2) the age of arrears in months.[92] According to the Company's response, its write-off percentage increases as the age of the arrears increases. Moreover, the PPL response stated:

> On a monthly basis, Revenue Accounting retrieves the *past three years* of A/R balances and write-offs to calculate the percentages to be used in the A/R reserve calculation. The percentages used in the A/R reserve calculation are updated monthly. *Three years of data is utilized* to capture the most recent economic trends and volatility.[93]

The example that PPL provided shows the calculation of residential write-offs as shown in Table 10. The example shows both that the write-off increases as the age of the arrears increases and that the write-off percentages based on "three years of data" are substantial.

[92] OCA-XI-8.

[93] Id., Attachment 1 (emphasis added).

Table 14. Example of Calculation of Residential Write-off Percentages by Age of Arrears[94]

	Current	30 – 59	60 - 89	90 - 119	120 - 359	360+
W/O percentages	3.88%	9.73%	12.165%	14.246%	15.346%	/1/

/a/ "As part of the monthly process, the Revenue Accounting calculates the percentage of residential A/R over 360 days that was not paid or credited through OnTrack over a one-year look back period to determine the write-off percentage for over 360 day residential outstanding receivables."

As I noted above, the issue presented by the CAP offset is *not* whether CAP results in a reduction in the dollar amount or age of low-income arrears. Whether such a reduction occurs is not relevant to whether there should be an offset or what the level of that offset should be. The *only* issue presented by the offset is whether, prior to enrolling in CAP, some portion of the bills of low-income customers who will later enroll in CAP were included in revenue requirement. The data above clearly indicates that is the case.

Q. WHAT DO YOU KNOW ABOUT THE DISCONNECTIONS OF LOW-INCOME CUSTOMERS AND THE ARREARS AT THE TIME OF DISCONNECTION?

A. From January 2023 through September 2025, PPL disconnected a substantial number of low-income accounts. Exhibit RDC-4 documents that in that time period, PPL reports having disconnected 113,048 low-income accounts. Those accounts carried an aggregate of $155,591,002 in arrears at the time of disconnection, an average arrears of $1,376 at the time of disconnection. As I establish above, by 2023, nearly one-in-three (29%) of CLI customers who had service disconnected for nonpayment did not subsequently have their service reconnected.[95]

[94] Id.

[95] See, Table 8, supra.

The rate of disconnections for low-income customers, followed by the low rate of reconnections, relates to the issue of whether the Company's proposal to establish an offset of $0 is reasonable. The Company's proposal to set an offset of $0 assumes that the Company would have disconnected more than 113,000 accounts, owing nearly $156 million at the time of disconnection, while having that action results in no impact on the extent to which uncollectibles would have been included in PPL rates attributable to low-income customers. Remember that the Company's estimate of future uncollectibles is based on three years of historical data.

The relationship between the disconnection of service for nonpayment and uncollectibles is generally accepted, including being accepted by PPL. The PUC's BCS states that "write-offs are the last action on final-billed overdue accounts."[96] When asked, the Company specifically stated that it agreed with that BCS statement.[97] Indeed, while PPL states that it does not "include specific amounts" attributable to shutoffs and final bills in its projection of future write-offs,[98] the percentage of write-offs "is calculated based on actual write-offs which do include a number of final billed overdue accounts and arrears. . ."[99] Unless the statement that "actual write-offs. . .do include a number of final billed overdue accounts and arrears" excludes the 113,000 of low-income accounts that were disconnected for nonpayment, while owing $156 million in arrears, with 30% of those

[96] 2023 BCS annual report, at page 41.

[97] OCA-XI-18.

[98] OCA-XI-15. See also, EJA-II-5.

[99] OCA-XI-20.

accounts never being reconnected, a substantial dollar amount of low-income arrears for customers who will in the future become CAP participants will have already been included in PPL rates. To the extent that those dollars become future CAP credits and/or arrearage forgiveness credits, they will be double-collected if 100% of those credits are recovered through the USR with the application of a $0 offset.

Q. WHAT DO YOU CONCLUDE?

A. PPL's proposal to establish a universal service offset of $0 is unreasonable. That proposal should be denied.

Part 6. The Reasonableness of Using Performance-Based Ratemaking to Improve Service to Low-Income Customers

Q. PLEASE EXPLAIN THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony, I build on my discussion above demonstrating how PPL has failed to adequately address the impacts which increasing rates have on low- and moderate-income customers. As the Company's costs increase, PPL will need to seek higher rates to recover those costs. Accordingly, failing to address its affordability issues will have the impact of increasing rates which the Company will seek to impose on all customers. I propose that the Commission adopt a Performance-Based Ratemaking system to use to address this problem. Using performance metrics to incentivize particular desired behavior has long been accepted by PPL as a reasonable management technique.[100]

[100] EJA-III-17.

Q. PLEASE EXPLAIN THE NATURE AND ROLE OF CREATING "OUTCOME" METRICS BY WHICH TO MEASURE PPL PERFORMANCE ON AFFORDABILITY OUTCOMES.

A. I recommend that the Commission adopt a series of outcome metrics to measure the Company's performance with respect to its credit and collection outcomes in particular. Through these metrics, rather than focusing on what PPL is *doing* (*i.e.*, its activities), these metrics focus on an assessment of what the Company is *accomplishing* (*i.e.*, its outcomes, or results). Measuring "outcomes" is to be distinguished from measuring "activities." An "activity" is defined as the work performed that directly produces products or services. The "outcome" of a program is the accomplishment of program objectives attributable to program activities.

Performance measurement has been growing now for more than 30 years in both public and private programs. Perhaps the best-known application is the federal Government Performance and Results Act of 1993 (GRPA). GPRA was designed to address the same conceptual issues that PPL must address for its credit and collection activities: to grapple with how to best improve effectiveness and service quality while limiting costs. It shifts the focus from program activities to program results.

According to GPRA, "[t]he key concepts of this performance-based management are the need to define clear agency missions, set results-oriented goals, measure progress toward achievement of those goals, and use performance information to help make decisions and

strengthen accountability."[101] Utilities face the same sort of problems in measuring efficiency as do federal agencies. As James Hinchman, Acting Comptroller General observed when GPRA was first enacted, "[m]any agencies have a difficult time moving from measuring program activities to establishing results-oriented goals and performance measures."[102] Within this construct, I will focus *not* on measuring what PPL is or is not *doing*. I will instead focus on what PPL is or is not *accomplishing*.

Q. WHAT IS THE FIRST SPECIFIC METRIC THAT YOU RECOMMEND FOR PPL?

A. I recommend that the first outcome metric to be used should be an increase in the average monthly enrollment of PPL low-income customers in OnTrack. The Bureau of Consumer Services uses two different metrics to measure CAP participation. The first metric is "CAP Participation Rate." According to BCS, the CAP Participation Rate is a snap shot of CAP participation. It divides the CAP participation as of December 31 of each year by the number of Confirmed Low-Income customers of the utility.[103] The second metric is the Monthly Average CAP Participation. According to BCS, "the average number of CAP customers can provide a more accurate count of customers who participated in CAP during a calendar year."[104] In addition to providing a "more accurate count" (as BCS

[101] Hinchman (June 1997). Managing for Results: The Statutory Framework for Improving Federal Management and Effectiveness, at 1, GAO /T-GGD/AIMD-97-144, available at https://www.govinfo.gov/content/pkg/GAOREPORTS-T-GGD-AIMD-97-144/pdf/GAOREPORTS-T-GGD-AIMD-97-144.pdf

[102] Id., at 1.

[103] See, BCS 2023 Annual Report, at page 56.

[104] Id.

notes), using the Monthly Average CAP Participation allows and encourages PPL to increase its CAP participation by retaining CAP participants on the program once enrolled. The intended outcome is not to experience a short-term year-end increase in CAP enrollment, but is rather to increase CAP enrollment and to maintain that increase by allowing customers to successfully participate in the program.

By adopting this metric, the Company is required to take ownership in identifying the steps that are required to provide outreach to identify its low-income customers and to help those customers negotiate the processes required to enroll in the available assistance programs. It would be unreasonable to expect a 100% enrollment rate for identified low-income customers. There will always exist some sub-population of low-income customers who choose not to enroll in such programs. Establishing an outcome performance metric requires PPL to determine what barriers exist to enrollment. Rather than seeking to micro-manage the reasonableness of each action which PPL decides to adopt to address the lack of enrollment, use of an outcome performance metric reviews the *results* of the PPL activities. If those activities are not working, it remains within the province of the Company to determine what modifications need to be made in order to achieve the results (or outcomes).

More specifically, I recommend that the outcome measures to be adopted document a continuing improvement in the enrollment of low-income customers in CAP. The metric I recommend is for PPL to increase enrollment in OnTrack by five percent (5%) in program year one (1) compared to the prior program year of October 1, 2024-September 30, 2025 ("Base Year"); three percent (3%) in year two (2) compared to the prior program year of October 1, 2025-September 30, 2026; and two percent (2%) in year three

(3) compared to the prior program year of October 1, 2026-September 30, 2027. This recommendation would increase enrollment by ten percent (10%) over a three (3)-year period. These improvement metrics mirror the metrics recently adopted by the New Jersey Board of Public Utilities for that state's natural gas and electric utilities.

Q. WHAT IS THE SECOND OUTCOME METRIC YOU PROPOSE?

A. The second outcome metric I recommend involves a suite of four interrelated outcomes. One primary purpose of offering low-income assistance, identifying the customers who would qualify for that assistance, and then enrolling those identified low-income customers in the assistance programs for which they are eligible, is to improve the payment patterns of those low-income customers as bills are made affordable. While improved payment patterns are not the *exclusive* purpose of low-income bill payment assistance, they are *one* of the primary purposes of low-income assistance and protections. Given this purpose, the following outcome metrics are recommended by which to measure PPL collections performance:

- A reduction by 10% each year for three years in the absolute number of defaulted residential deferred payment arrangements. For purposes of this outcome, a "defaulted payment arrangement" is a payment arrangement from which the customer has been removed for nonpayment prior to completion of all of the payments required under the payment arrangement to retire the arrears made subject to the arrangement;

- A reduction by 10% each year for three years in the absolute number of residential nonpayment disconnections;

- A reduction by 10% each year for three years in the number of residential customers who have, since April 1 of a given year, had their service disconnected for nonpayment and who, as of December 1 of that year, remain in their home with service not yet reconnected.

- A reduction by 10% each year for three years in the money at-risk to the Company. The total money owed and at-risk is the sum of money owed by customers in arrears and the money owed by customers on deferred payment agreements.

Q. WHY IS IT IMPORTANT TO CONSIDER EACH OF THESE METRICS IN COMBINATION WITH EACH OTHER?

A. It is important to consider the metrics I identify above in combination with each other in order to avoid incentivizing unwanted behavior. For example, if one only considered the rate of involuntary disconnections for nonpayment, PPL could minimize the disconnections while simply allowing arrears to accrue to ever increasing levels. In contrast, PPL could minimize the level of arrears by disconnecting a high number of accounts when past-due balances were low. Similarly, the extent to which disconnections are avoided by having PPL enter into deferred payment agreements is only meaningful if those payment arrangements do not frequently result in a default. If payment arrangements default, they result merely in postponing collection activity, not avoiding such activity. Accordingly, in choosing which metrics to measure, it is important to consider how each metric interacts with, and affects, each other metric.

Q. PLEASE EXPLAIN THE RATIONALE BEHIND MEASURING THESE "PAYMENT PERFORMANCE" METRICS FROM A LOW-INCOME PERSPECTIVE.

A. Offering low-income bill payment assistance is intended to improve the affordability of PPL bills to low-income customers. Unless one adopts, which I do not, the belief that low-income customers systematically fail to make timely and complete payments because they choose not to do so, even if capable of doing so, improving the affordability of PPL

bills to low-income customers should improve the bill payment patterns of the low-income customers that have been assisted. The low-income assistance addresses the payment difficulties of low-income customers who do not pay because they cannot afford to pay. As I note above, the metrics I propose in this section do not involve a micro-management of the activities which PPL chooses to pursue. To maximize the effectiveness of its low-income assistance in improving payment patterns, for example, PPL could choose to target its outreach and enrollment to those low-income customers with the greatest payment difficulties with which to begin. PPL may choose to target its outreach and enrollment to those customers with the lowest incomes (and thus the greatest unaffordability problems). It may choose to couple payment assistance with energy efficiency investments. It may choose to couple outreach on utility-funded assistance with outreach on LIHEAP assistance. In any case, the management decisions regarding what PPL will *do* should be left to the Company, with regulatory oversight limited to what those decisions are *accomplishing*. If PPL decisions on activities are not generating the desired outcomes, it is left to the Company to decide what needs to be modified.

Q. PLEASE RESPOND TO THE OBSERVATION THAT THESE METRICS ARE NOT METRICS OVER WHICH PPL EXERCISES DIRECT CONTROL.

A. I agree that these metrics are not metrics over which PPL exercises direct control. That does not, however, mean that they are metrics over which PPL has no influence. Outcome measurements are not metrics by which to measure factors over which an entity has *direct* control. They are instead intended to establish quantifiable objectives which the Company strives to achieve. As I note above, the purpose of using outcome metrics is

to define clear agency missions, set results-oriented goals, measure progress toward achievement of those goals, and use performance information to help make decisions and strengthen accountability.

Q. WHAT SPECIFIC FINANCIAL IMPACT DO YOU PROPOSE BE IMPOSED SHOULD THE ABOVE PERFORMANCE METRICS NOT BE ACHIEVED?

A. Failure to achieve the proposed collection outcomes shall result in sanctions determined as follows: (1) a dollar amount equivalent to a 15 basis point ROE reduction for noncompliance with a single improvement goal; (2) a dollar amount equivalent to a 25 basis point ROE reduction, or proportionately, for noncompliance with multiple improvement goals. The sanction does not result in a change to PPL's authorized ROE but is calculated to produce a revenue reduction that is equivalent to the specified ROE reduction. Any ROE penalty, as specified herein, would be calculated for the calendar year following a noncompliance event, whereby the specified ROE penalty will be applied to the equity rate base as approved in PPL's most recent base rate case and grossed-up for income taxes (revenue requirement). Any resulting penalty amount will be deferred as a regulatory liability to be refunded to customers in PPL's next base rate case.

Q. WHY DO YOU PROVIDE NO POSITIVE INCENTIVE SHOULD PPL DO AN EXEMPLARY JOB OF ACHIEVING THE OBJECTIVES YOU IDENTIFY?

A. PPL already has a mechanism to use to seek a positive financial acknowledgement in the event the Company does an exemplary job of achieving the outcomes I have identified. It is not unusual for Pennsylvania utilities to seek an upward adjustment to their return on equity upon a showing of exemplary management. Such an approach provides investors with a financial benefit for exemplary management performance. In addition, the

Company provides incentive compensation for individual employees for achieving corporate goals. Accordingly, I propose no additional financial remuneration for meeting the outcome objectives I recommend. The impact of the recommendation I make is not to impose a one-way adjustment. Instead, the recommendation I made is needed to balance the potential for additional financial gain that already exist.

Q. PLEASE EXPLAIN WHY THE PROPOSED PERFORMANCE-BASED OUTCOMES METRICS SHOULD BE ADOPTED IN THIS RATE PROCEEDING.

A. Achieving the outcome metrics I have identified above has a variety of impacts on the utility. First, achieving the outcome metrics has an impact on PPL's cost-of-service. For example, to the extent that the needs of low-income customers are met (as measured by the recommended metrics):

- The number of business risks facing the Company is reduced. The risk of a spike in low-income nonpayment attributable to an increase in fuel prices is reduced. Similarly the risk of a spike in low-income nonpayment attributable to extreme weather, whether those extremes involve cold weather or hot weather, is also reduced. Reducing these risks helps enhance revenue as well as helps minimize costs.

- The rate of disconnections are reduced. Reducing the rate of disconnections not only reduces the costs associated with collection activities, but helps to preserve future revenue streams from customers who are not removed from the system.

- Both the dollar level of arrears and the age of arrears are reduced. This reduction will, by definition, reduce costs to the Company. Whether fewer dollars are in arrears, or whether dollars remain unpaid for fewer days, the Company will experience a reduced working capital requirement.

Second, by adequately meeting the needs of low-income customers, the Company improves the efficiency of its customer service operations. For example, by reducing the

collection resources that are directed toward trying to collect outstanding balances from customers who are *not* able to pay, reducing the rate of low-income nonpayment disconnections allows PPL to redirect those collection resources toward customers that *are* able to pay (because they can afford to pay). Moreover, the degree to which deferred payment arrangements are successfully completed is enhanced (thus enhancing revenue and decreasing expenses).

Third, the combined impacts of reduced costs, enhanced revenues, reduced risks, and more efficient operations, can all be viewed as an opportunity cost to the Company. To the extent that the Company reduces its costs and enhances its revenues, it earns a return that would have been foregone in the absence of an adequate treatment of low-income customers.

Part 7. The Need to Modify CAP Cost Responsibility for Large Load Customers.

Q. PLEASE EXPLAIN THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY.

A. In this section of my testimony, I explain why PPL's proposed large load tariff should include a substantial commitment of funds to offset the increased universal service costs that will be caused by the introduction of large load customers. My recommendation for the implementation of a two-step non-bypassable system benefits charge to be imposed on large load customers is not in contravention of, or in lieu of, any additional recommendation made in this proceeding by OCA witness Matthew Hoyt with respect to the implications of large load customers or the treatment of those customers by PPL tariffs and/or practices.

The distribution of the revenue generated by the non-bypassable system benefits charge will not necessarily be exclusively to PPL customers. My discussion below relates to why there should be such a system benefits charge included in PPL tariffs. I have been informed by counsel that the mechanism for aggregating those system benefits charge revenues amongst electric utilities, and equitably distributing those aggregated revenues to achieve the objective of mitigating the impacts of large load customers on universal service costs as I describe below, is subject to consideration by the Commission in a separate proceeding. That consideration, however, does not detract from the need for PPL to include the system benefits charge in its tariff in this proceeding.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. The recommendation I make is in response to the direct adverse impacts which large load customers will have not only on the affordability of electricity to PPL's low-income customer base, but also the direct adverse impacts which those large load customers will have on the cost to residential customers generally associated with the provision of universal service programs such as CAP (and the associated arrearage forgiveness provisions of CAP). There is, in other words, a direct causal relationship, determined on a but-for basis, between the introduction of large load customers and the need for the additional funding through the proposed two-step non-bypassable system benefit charge.[105] A December 2024 study for the Sierra Club by Synapse Energy found that, for

[105] The "but-for" causal relationship indicates that but-for the introduction of large load customers, the increased costs I identify below will not occur.

the PJM system as a whole, a cost adder of $0.05 per kWh would be needed in the short-term to offset the projected impacts on residential rates from data centers.[106]

Q. PLEASE EXPLAIN THE IMPACTS THAT WILL ARISE.

A. There is a generally recognized concern about the impacts which data centers are having on capacity costs in the PJM states. The most recent (3d Quarter, 2025) market monitoring assessment for PJM provides:

> Data center load growth is the primary reason for recent and expected capacity market conditions, including total forecast load growth, the tight supply and demand balance, and high prices. But for data center growth, both actual and forecast, the capacity market would not have seen the same tight supply demand conditions, the same high prices observed in the 2025/2026 [Base Residual Auction] and the 2026/2027 BRA, and the currently expected tight supply conditions and high prices for subsequent capacity auctions.
>
> Holding aside all the other issues associated with the 2026/2027 BRA, existing and forecast data center load by itself resulted in a significant increase in the 2026/2027 BRA revenues. Based on actual auction clearing prices and quantities and uplift MW, inclusion of existing and forecast data center load in the peak load forecast for 2026 resulted in a $7,271,197,971 or an 82.1 percent increase in capacity market revenues for the 2026/2027 RPM Base Residual Auction. Inclusion of existing and forecast data center load growth resulted in a combined total increase in capacity market revenues for the 2025/2026 BRA and the 2026/2027 BRA of $16,603,301,829. This total will continue to grow until the issues associated with the additions of large data center loads are addressed. The impact will increase significantly in the 2028/2029 BRA currently scheduled for June 2026, when the maximum and minimum prices defined by the Agreement are no longer effective.[107]

[106] Chavin, Sabine, et al. (December 2024). Risks of Rapid Data Center Growth in PJM, prepared for Sierra Club, Synapse Energy.

[107] Monitoring Analytics, LLC (2025). 2025 Quarterly State of the Market Report for PJM: January through September.

The Quarterly Monitoring Report for PJM concluded that: "Large data center load additions have already had a significant impact and will have additional significant impacts on other customers as a result of higher transmission costs, higher energy market prices and higher capacity market prices."[108] The Third Quarter Monitoring report found:

> The basic conclusion of Part A of the [Market Monitoring Unit's (MMU)] analysis of the 2026/2027 BRA is that data center load growth is the primary reason for recent and expected capacity market conditions, including total forecast load growth, the tight supply and demand balance, and high prices. But for data center growth, both actual and forecast, the PJM Capacity Market would not have seen the same tight supply demand conditions, the same high prices observed in the 2025/2026 BRA and 2026/2027 BRA or the currently expected tight supply conditions and high prices for subsequent capacity auctions.
>
> * * *
>
> It is misleading to assert that the capacity market results are simply just a reflection of supply and demand. The current conditions are not the result of organic load growth. The current conditions in the capacity market are almost entirely the result of large load additions from data centers, both actual historical and forecast.[109]

The impact on prices identified in the Third Quarter report came as no surprise. The Second Quarter Monitoring Report reported that:

> Large data center load additions have already had a significant impact and will have additional significant impacts on other customers as a result of required transmission upgrades and higher capacity market prices, regardless of the details of interconnection. Even if the capacity market design issues identified by the MMU were resolved, the market would still be tight. The

[108] Id., at 1 – 2.

[109] Id., at 328.

> current supply of capacity in PJM is not adequate to meet the demand from large data center loads and will not be adequate in the foreseeable future.[110]

The Monitoring Report stated: "The MMU concludes that the failure to recognize and address the role of large data center loads is a direct cause of higher prices and will continue to result in even higher prices unless the related issues are addressed."[111] It reported that: "But for data center growth, both actual and forecast, the PJM Capacity Market would not have seen the tight supply demand conditions, the high prices observed in the 2025/2026 BRA or the high prices expected for the 2026/2027 and subsequent capacity auctions. Holding aside all the other issues raised by the Market Monitor in parts A through F of this report, data center load by itself resulted in an increase in the 2025/2026 BRA revenues of. . .174.3 percent."[112]

Q. IS IT SIMPLY THE IMPACTS OF DATA CENTERS ON CAPACITY MARKETS THAT WILL RESULT IN INCREASED RATES TO RESIDENTIAL CUSTOMERS?

A. No. An additional impact on residential rates will occur as a result of the necessary investment in transmission infrastructure. As the Environmental and Energy Law Program at Harvard Law School explains that:

> ratepayers can pay more for power due to data center demand by focusing on FERC-regulated transmission costs. Federal law provides FERC with exclusive authority to set utilities' transmission revenue requirements and allocate a utility's transmission revenue requirement to multiple utilities.

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[110] Monitoring Analytics, LLC (2025). 2025 Quarterly State of the Market Report for PJM: January through July, at 2.

[111] Id., at 302.

[112] Id., at 314.

> Under FERC's rules, costs of a new transmission line can be paid entirely by a single utility or shared among utilities if there is agreement that the new line benefits multiple utilities. When costs are shared, a region-specific formula approved by FERC divides costs roughly in proportion to the power system benefits each utility receives, such as lower market prices and improved reliability.
>
> Under either the single-utility or multi-utility approach, PUCs apply their own formula for dividing FERC-allocated transmission costs among ratepayer classes. These separate cost allocation schemes can allow data center energy costs to creep into other consumers' bills when new data centers trigger a need for transmission upgrades.[113]

The Harvard Law researchers then explained:

> Each state's PUC then allocates the costs assigned by PJM to ratepayer classes of each utility it regulates. In Maryland, across the state's three IOUs, an average of 66 percent of transmission costs are assigned to residential ratepayers. The larger of Virginia's two IOUs includes more than half of its transmission costs in residential rates. Thus, in both states, residential ratepayers are paying the majority of regional transmission costs that are tied to data center growth. From the public's perspective, this result appears to violate the cost causation principle. After all, residential ratepayers are not causing PJM to plan new transmission.[114]

Consider the impact on residential ratepayers. For example, in a recent proceeding in Virginia regarding the Amazon Plaza 500 application, the utility told the State Corporation Commission that the $23 million project would be paid for via the FERC-approved transmission tariff. In turn, however, the utility's existing state-approved tariff allows half of all costs assigned through the FERC-regulated tariff to be billed to

[113] Martin and Peskoe (March 2025). Extracting Profits from the Public: How Utility Ratepayers are Paying for Big Tech's Power, at 14, Environmental and Energy Law Program, Harvard Law School (internal citations omitted). Available at https://eelp.law.harvard.edu/wp-content/uploads/2025/03/Harvard-ELI-Extracting-Profits-from-the-Public.pdf

[114] Id., at 16 (internal notes omitted).

residential ratepayers, with the remaining half billed to other existing ratepayers. As the Virginia Sierra Club noted, "the result is that existing tariffs force the public to foot the bill for transmission investment just for data centers."[115]

Q. PLEASE EXPLAIN THE SIGNIFICANCE OF THIS DATA FOR PURPOSES OF YOUR TESTIMONY TODAY.

A. As I note above, the purpose of my testimony today is not to explore or to discuss how, if at all, the PUC should develop consumer protections to address the rate issues I identify above. Those broader issues are addressed by OCA witness Matthew Hoyt. My purpose is narrower. I note that in the PPL service territory, when residential ratepayers bills increase as a result of the addition of large load customers, the impact on those residential ratepayers is greater than the specific impacts I identify above. Since PPL's CAP operates as a percentage of income program, and since, rightly or wrongly (wrongly in my opinion), 100% of the costs of the PPL CAP is allocated to residential ratepayers, when the rates to CAP customers increase because of the data center impacts identified above, the difference between the percentage of income bills and the bills which are inflated due to data center costs (the difference is known as "CAP Credits") will increase as well.

The impacts of large load customers on residential rates will increase universal service program costs in two additional ways as well. First, there will be customers whose bills (without the increase attributable to large load customers) would be affordable without being provided a CAP Credit. To the extent that the increase in residential rates

[115] Ann Bennett, Unconstrained Demand: Virginia's Data Center Extension and its Impacts, at page 50, Virginia Sierra Club. Available at https://img.vasierra.club/UnconstrainedDemand_SinglePage.pdf

attributable to large load customers pushes the bills of these customers above an affordable percentage of income burden, they *will* participate in CAP, and will receive CAP credits in the future which they have not received in the past. Those new CAP Credits will be passed on to other residential ratepayers as CAP costs recovered through the Universal Service Rider. Second, there will be customers whose bills may be sufficiently high to exceed their affordable burden but who choose, for whatever reason, not to participate in CAP at existing rates. The additional bills they will receive as a result of large load customers may well incent these customers to move from being CAP non-participants to being CAP participants. These customers, too, will thus receive CAP Credits in the future which they have not received in the past.

These increased CAP Credits I have identified will all be passed on to residential ratepayers. Residential ratepayers, in other words, will be hit twice due to increased bills caused by large load customers. First, they will be required to pay the direct costs associated with the large load customers. In addition, they will be required to pay the increased universal service costs caused by the increased residential bills associated with large load customers. To mitigate, if not eliminate, this impact, is the reason I recommend adoption of the two-step non-bypassable system benefit charge to be imposed on large load customers.

Q. HAS THE PENNSYLVANIA COMMISSION RECOGNIZED IN PRINCIPLE THE LEGITIMACY OF ADOPTING A SYSTEM BENEFIT CHARGE FOR LARGE LOAD CUSTOMERS?

A. Yes. The Commission's Tentative Order regarding a model tariff for large load customers stated that:

> We agree with CAUSE-PA and TURN that the addition of Large Load Customers has an impact on the rates all customers pay for electricity, especially in relation to capacity and transmission rates. As such, we have proposed a requirement that Large Load Customers contribute to the utility's hardship fund annually, with the minimum amount to be contributed based on the Large Load Customer's peak demand.[116]

The Commission stated that it sought further comments "on whether there should be a required contribution to a utility's low-income program and whether the utility's hardship fund is the appropriate program and whether the amounts proposed are appropriate."[117]

Consistent with the PUC's Tentative Order, my recommendation above is even more in line with the Statement of Commissioner Vice-Chairperson Barrow. She stated: "while I believe that enhancing hardship funding is beneficial, I also believe that directing money to offset the universal service charge currently paid by the residential class on a per-kwh basis is likely a more beneficial solution. The Commission should both increase funding for low-income Pennsylvanians while reducing the burdens on other residential ratepayers to support existing low-income programs."[118] I differ from Vice-Chairperson Barrow only in that the impact of large load customers will not be limited to ***existing*** "burdens on other residential ratepayers to support existing low-income programs."[119] For all the reasons I explain above, the introduction of large load customers will result in ***increased*** burdens on residential ratepayers to support those "existing low-income

[116] Interconnection Tariffs for Large Load Customers, Docket M-2025-3054271 (November 22, 2025).

[117] Id.

[118] Id., Statement of Vice-Chairperson Barrow.

[119] Id.

programs." Similarly, my recommendation is consistent with the request of Commissioner Zerfuss when she asked whether this proposal (*i.e.*, a hardship fund contribution) "is sufficient."[120] Commissioner Zerfuss asked for information on whether "the Commission should be considering a more comprehensive solution to assist Pennsylvania families, including having large load customers contribute to or share in the allocation of costs related to all utility universal service programs."[121] Based on my discussion above, the answer to that query is clearly that a hardship fund contribution is not "sufficient" and that large load customers should, indeed, share in the allocation of universal service costs in the way I recommend.

Q. DOES IMPOSING AN INITIAL FLAT FEE TO SUPPORT HARDSHIP GRANTS ADEQUATELY ADDRESS THE PROBLEMS YOU HAVE IDENTIFIED?

A. No. A proposal to impose a flat fee to support additional hardship grants is a recommendation that should be adopted. Such a flat fee should be an annual fee that is adjusted annually based on the percentage increase in electricity rates. Without this annual adjustment, the flat fee loses its purchasing power over time. The initial level of the annual flat fee should be established through the process I recommend above.

A flat fee to support hardship funds, however, is neither appropriate in principle nor adequate in practice to address the problems I document above. The problem I identify is not the increased susceptibility of low-income customers to the disconnection of service for nonpayment. The problems are neither limited to nonpayment disconnections nor

[120] Id., Statement of Commissioner Zerfuss.

[121] Id.

limited to low-income customers. Instead, the problems I identify are associated with the increased universal service costs that will be charged to all residential ratepayers as a result of large load customers. Those increased costs will be charged to low-income customers not participating in CAP; to moderate-income customers who have insufficient funds to pay their existing bills but who do not qualify for CAP; and to all other ratepayers as well. The availability of hardship grants does not address those impacts of large load customers.

Limiting the requirement of large load customers only to pay a contribution to hardship funds also effectively requires utilities to operate inefficiently. Hardship fund grants are provided to customers who have incurred arrears of a sufficiently large size and sufficient age that the customer is now facing a potential disconnection of service for nonpayment. It requires the customer to incur further costs (in the form of late payment charges) and requires the utility to incur credit and collection costs, along with the working capital costs associated with carrying those arrears over time prior to a potential nonpayment disconnection. The process can be analogized to health care: it is akin to requiring the patient to become sick, and then helping offset the costs of curing the patient, rather than seeking to keep the patient well from the beginning. In addition to being less effective, this process is more expensive as well.

In addition, requiring a flat fee to support larger, or additional, hardship grants fails in operation. While PPL's hardship grants serve an important function, that function is quite limited. The data which PPL reports to BCS each year indicates that in 2022, PPL distributed $1,459,918 in hardship grants to 2,691 customers (an average of $542); in 2023, PPL distributed $1,065,285 in hardship grants to 2,223 customers (an average of

$479); and in 2024, PPL distributed $1,131,518 in hardship grants to 3,101 customers (an average of $365).[122] In contrast, PPL's data reports that in 2024, alone, the Company disconnected service to 42,062 Confirmed Low-Income customers. The hardship fund, in other words, while important to those receiving grants, serves a very small proportion of the low-income population.

Finally, while the availability of hardship fund grants is an important resource, those grants also have substantial limitations. As noted above, in the past three years, PPL's average hardship fund grants have ranged from a low of $365 (2024) to a high of $542 (2022). At the same time, in the three years (2023 through 2025), the average arrears of a Confirmed Low-Income customer at the time of disconnection ranged up to more than $2,600 (July 2023). In April 2025, the average arrears at the time of disconnection was nearly $1,500 while the average arrears at the time of disconnection in May 2025 was nearly $1,400. In order for a hardship grant to be efficacious, in other words, a Confirmed Low-Income customer must necessarily find substantial supplementary financial resources to package with the hardship fund grant. Even if the hardship fund contribution required of large load customers allows PPL to increase its average grant level, rather than simply providing the same grant level to more customers, unless the sources of supplementary funds required of customers seeking a hardship grant also increase, the contributions required of large load customers will not have the impact which the Commission seeks.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

[122] CAUSE-PA-1-29, Attachments 1, 2, 3.

A. Yes, it does.

Exhibit RDC-1: Summary Vitae

Roger Colton
Fisher, Sheehan & Colton
Public Finance and General Economics
Belmont, MA

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Education:

J.D. (Phi Kappa Phi, Order of the Coif) University of Florida (1981)

M.A. (Regulatory Economics), McGregor School, Antioch University (1993)

B.A. Iowa State University (1975) (journalism, political science, speech)

Professional Experience:

Licensed to practice law in Iowa (1981 to present)

Fisher, Sheehan and Colton, Public Finance and General Economics: 1985 – present.

As a co-founder of this economics consulting partnership, Colton provides services in a variety of areas, including regulatory economics, poverty law and economics, public benefits, fair housing, community development, energy efficiency, utility law and economics (energy, telecommunications, water/sewer), government budgeting, and planning and zoning.

Colton has testified in state and federal courts in the United States and Canada, as well as before regulatory and legislative bodies in more than forty (40) states. He is particularly noted for creative program design and implementation within tight budget constraints.

Professional Affiliations:

Past Chair:	Belmont Zoning By-law Review Working Committee (climate change)
Member:	Board of Directors, Massachusetts Rivers Alliance
Columnist:	Belmont Citizen-Herald
Producer:	Belmont Media Center: BMC Podcast Network
Host:	Belmont Media Center: Belmont Journal
Member:	Belmont Town Meeting
Vice-chair:	Belmont Light General Manager Screening Committee
Past Chair:	Belmont Goes Solar

Coordinator: BelmontBudget.org (Belmont's Community Budget Forum)
Coordinator: Belmont Affordable Shelter Fund (BASF)
Past Chair: Belmont Solar Initiative Oversight Committee
Past Member: City of Detroit Blue Ribbon Panel on Water Affordability
Past Chair: Belmont Energy Committee
Member: Massachusetts Municipal Energy Group (Mass Municipal Association)
Past Chair: Housing Work Group, Belmont (MA) Comprehensive Planning Process
Past Chair: Board of Directors, Belmont Housing Trust, Inc.
Past Chair: Waverley Square Fire Station Re-use Study Committee (Belmont MA)
Past Member: Belmont (MA) Energy and Facilities Work Group
Past Member: Belmont (MA) Uplands Advisory Committee
Past Member: Advisory Board: Fair Housing Center of Greater Boston.
Past Chair: Fair Housing Committee, Town of Belmont (MA)
Past Member: Aggregation Advisory Committee, New York State Energy Research and Development Authority.
Past Member: Board of Directors, Vermont Energy Investment Corporation.
Past Member: Board of Directors, National Fuel Funds Network
Past Member: Board of Directors, Affordable Comfort, Inc.
Past Member: National Advisory Committee, U.S. Department of Health and Human Services, Administration for Children and Families, Performance Goals for Low-Income Home Energy Assistance.
Past Member: Editorial Advisory Board, International Library, *Public Utility Law Anthology*.
Past Member: ASHRAE Guidelines Committee, GPC-8, *Energy Cost Allocation of Comfort HVAC Systems for Multiple Occupancy Buildings*
Past Member: National Advisory Committee, U.S. Department of Housing and Urban Development, Calculation of Utility Allowances for Public Housing.
Past Member: National Advisory Board: Energy Financing Alternatives for Subsidized Housing, New York State Energy Research and Development Authority.

Professional Associations:

National Association of Housing and Redevelopment Officials (NAHRO)
National Society of Newspaper Columnists (NSNC)
Association for Enterprise Opportunity (AEO)
Iowa State Bar Association
Energy Bar Association
Association for Institutional Thought (AFIT)
Association for Evolutionary Economics (AEE)
Society for the Study of Social Problems (SSSO)

Association for Social Economics

Books

Colton, *et al.,* ***Access to Utility Service***, National Consumer Law Center: Boston (4th edition 2008).

Colton, *et al.*, ***Tenants' Rights to Utility Service***, National Consumer Law Center: Boston (1994).

Colton, ***The Regulation of Rural Electric Cooperatives***, National Consumer Law Center: Boston (1992).

Book Chapters

Colton (2018). The equities of efficiency: distributing energy usage reduction dollars, Chapter in Energy Justice: US and International Perspectives (Edited by Raya Salter, Carmen Gonzalez and Elizabeth Ann Kronk Warner), Edward Elgar Publishing (London, England).

Journal Publications

65 publications in industry and academic journals, primarily involving utility regulation and affordable housing. (list available upon request)

Technical Reports

200 technical reports for public-sector and private-sector clients (list available upon request)

Jurisdictions in which Expert Witness Provided

1. Maine	17. Tennessee	33. Montana
2. New Hampshire	18. Kentucky	34. Colorado
3. Vermont	19. Ohio	35. New Mexico
4. Massachusetts	20. Indiana	36. Arizona
5. Rhode Island	21. Michigan	37. Utah
6. Connecticut	22. Wisconsin	38. Idaho
7. New Jersey	23. Illinois	39. Nevada
8. Maryland	24. Minnesota	40. Washington
9. Pennsylvania	25. Iowa	41. Oregon
10. Washington D.C.	26. Missouri	42. California
11. Virginia	27. Kansas	43. Hawaii
12. North Carolina	28. Louisiana	**Canadian Provinces**
13. South Carolina	29. Arkansas	1. Nova Scotia
14. Florida	30. Texas (Federal Court)	2. Ontario
15. Alabama	31. South Dakota	3. Manitoba
16. Mississippi	32. North Dakota	4. British Columbia

Exhibit RDC-2 (New PPL CAP Enrollees: January 2021 – August 2025)
(OCA-XI-7)

Year Month	B) New Enrollees**	C) New Enrollees w Arrearage
2023-01	1,835	1,316
2023-02	2,197	1,574
2023-03	2,321	1,573
2023-04	1,977	1,290
2023-05	2,045	1,083
2023-06	1,808	304
2023-07	1,756	3
2023-08	2,495	1,835
2023-09	2,786	2,080
2023-10	3,192	2,365
2023-11	2,559	1,836
2023-12	2,334	1,706
2024-01	2,096	1,570
2024-02	2,228	1,672
2024-03	2,274	1,749
2024-04	2,653	2,056
2024-05	2,583	1,941
2024-06	2,173	1,660
2024-07	2,271	1,640
2024-08	2,279	1,710
2024-09	1,726	1,217
2024-10	2,139	1,511
2024-11	1,522	1,059
2024-12	1,502	1,061
2025-01	1,737	1,265
2025-02	1,851	1,409
2025-03	2,155	1,664
2025-04	2,691	2,098
2025-05	2,375	1,802
2025-06	2,276	1,628
2025-07	2,227	1,543
2025-08	2,499	1,410
Total	70,562	48,630

** “New enrollee” is defined by PPL as an account that has never been on a previous OnTrack agreement

Exhibit RDC-3 (Aging of Arrears: Confirmed Low-Income—No CAP)
(January 2023 –September 2025) (OCA-IV-31 (accounts), OCA-IV-33 (dollars))
(part 1 of 3) (accounts by age) (shading used to improve readability)

Numbers are NOT additive. An account owing 30 day dollars and 60 day dollars will be counted in both groups

Year-Mo	Accounts w 30 Day Balance	Accounts w 60 Day Balance	Accounts w 90 Day Balance	Accounts w 120 Day Balance	Accounts w 150 Day Balance	Accounts w 180 Day Balance	Accounts w 360 Day Balance
2023-01	72,241	60,856	47,704	36,686	27,082	19,913	6,621
2023-02	81,603	54,608	47,575	37,406	29,366	22,857	7,234
2023-03	81,645	64,269	43,797	38,238	30,886	25,362	7,960
2023-04	83,739	64,958	51,724	35,491	31,769	26,314	8,490
2023-05	86,072	68,939	54,074	43,413	30,746	28,150	9,306
2023-06	85,606	70,339	57,293	45,153	36,611	29,267	10,134
2023-07	85,192	70,055	57,417	46,249	36,196	30,318	10,501
2023-08	85,196	67,229	54,283	43,729	34,797	27,965	9,779
2023-09	83,259	65,146	50,511	40,261	32,297	26,271	8,827
2023-10	82,265	64,168	49,342	37,951	30,371	24,867	8,019
2023-11	79,426	62,009	48,230	36,746	28,499	23,405	7,381
2023-12	80,220	63,345	50,178	39,102	30,143	23,930	7,506
2024-01	83,879	65,138	52,314	41,858	33,009	26,315	8,594
2024-02	83,456	65,061	51,334	41,595	33,641	27,718	9,538
2024-03	82,160	63,585	49,249	38,882	31,529	26,659	10,159
2024-04	83,905	64,048	48,369	36,584	28,344	23,679	9,436
2024-05	81,265	61,867	46,795	34,713	25,909	20,828	8,105
2024-06	79,736	60,723	45,806	34,117	24,936	19,363	7,109
2024-07	78,714	59,085	44,692	33,294	24,709	18,589	6,395
2024-08	79,473	56,404	41,717	31,308	22,889	17,389	5,632
2024-09	81,891	58,101	40,929	30,165	22,546	17,089	5,728
2024-10	81,281	59,931	41,737	28,951	21,264	16,798	5,693
2024-11	81,314	60,051	43,059	29,628	20,714	16,287	5,686
2024-12	85,723	64,238	48,340	35,295	24,910	18,681	6,551

2025-01	88,248	65,137	50,049	38,706	28,943	22,026	7,343
2025-02	90,576	66,029	49,683	39,312	31,061	24,745	8,092
2025-03	90,306	64,751	47,339	36,146	28,915	24,216	8,179
2025-04	88,491	62,640	43,578	31,206	23,633	19,731	7,424
2025-05	85,442	60,784	42,665	29,772	21,246	16,862	6,710
2025-06	84,977	59,570	41,807	29,401	20,126	14,943	5,724
2025-07	81,725	56,826	40,278	28,368	19,954	14,114	4,265
2025-08	82,729	54,166	37,336	26,867	19,068	13,906	3,702
2025-09	84,923	54,949	35,235	24,693	18,036	13,299	3,218

Exhibit RDC-3 (Aging of Arrears: Confirmed Low-Income—No CAP)
(January 2023 – September 2025) (OCA-IV-31 (accounts), OCA-IV-33 (dollars))
(part 2 of 3) (dollars by age) (shading used to improve readability)

Amounts ARE additive for Overdue balances. Columns B through H add up to Column I

	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Year-Mo	Dollars 30 Days	Dollars 60 Days	Dollars 90 Days	Dollars 120 Days	Dollars 150 Days	Dollars 180 Days	Dollars 360 Days	Total Overdue
2023-01	$15,140,776.51	$11,188,683.69	$ 8,057,034.41	$ 6,514,071.05	$ 4,820,487.38	$11,021,088.14	$ 4,944,221.40	$ 61,686,362.58
2023-02	$24,007,719.45	$11,034,581.15	$ 8,679,558.49	$ 6,575,390.84	$ 5,245,808.78	$12,825,043.50	$ 5,546,907.58	$ 73,915,009.79
2023-03	$20,845,937.72	$18,428,533.00	$ 8,979,400.98	$ 7,114,508.29	$ 5,450,274.88	$14,954,733.27	$ 6,205,923.91	$ 81,979,312.05
2023-04	$21,675,733.60	$15,844,947.46	$14,713,668.49	$ 7,173,114.92	$ 5,879,306.62	$16,327,707.74	$ 6,603,635.74	$ 88,218,114.57
2023-05	$20,310,571.44	$17,736,722.01	$13,341,288.06	$12,438,336.92	$ 6,351,068.28	$18,774,268.89	$ 7,313,297.03	$ 96,265,552.63
2023-06	$18,445,744.25	$16,346,859.71	$14,869,416.30	$11,475,852.98	$10,737,056.12	$21,160,911.97	$ 7,961,939.12	$100,997,780.45
2023-07	$18,137,262.19	$14,527,480.17	$13,452,779.97	$12,290,501.13	$ 9,250,183.59	$24,278,588.04	$ 8,447,588.15	$100,384,383.24
2023-08	$19,226,691.35	$13,571,010.14	$11,180,946.68	$ 9,976,514.73	$ 9,215,576.85	$23,181,139.10	$ 8,127,810.88	$ 94,479,689.73
2023-09	$17,771,628.54	$14,044,192.65	$ 9,897,834.70	$ 8,139,567.65	$ 7,449,080.42	$22,151,160.13	$ 7,462,746.48	$ 86,916,210.57
2023-10	$16,885,040.22	$13,472,497.78	$10,479,317.07	$ 7,414,794.77	$ 6,202,066.05	$21,301,613.27	$ 7,096,327.80	$ 82,851,656.96
2023-11	$15,266,910.88	$12,613,700.38	$ 9,900,808.99	$ 7,836,825.80	$ 5,646,981.98	$19,804,792.00	$ 6,780,764.75	$ 77,850,784.78
2023-12	$16,325,381.48	$12,267,357.94	$ 9,947,832.32	$ 8,123,933.08	$ 6,549,022.67	$20,220,117.21	$ 7,197,304.69	$ 80,630,949.39
2024-01	$20,222,473.96	$13,298,375.53	$10,027,071.93	$ 8,542,135.49	$ 6,916,638.64	$21,974,691.41	$ 8,647,148.19	$ 89,628,535.15
2024-02	$21,252,116.46	$15,482,569.11	$10,549,238.97	$ 8,243,325.14	$ 6,856,009.92	$23,263,089.25	$ 9,970,080.50	$ 95,616,429.35
2024-03	$19,409,304.84	$15,914,670.84	$11,599,901.27	$ 8,174,838.69	$ 6,226,436.60	$22,178,221.30	$11,264,814.32	$ 94,768,187.86
2024-04	$18,544,058.49	$15,021,973.06	$11,921,928.58	$ 8,705,649.35	$ 5,887,495.79	$19,178,831.59	$10,919,912.77	$ 90,179,849.63
2024-05	$16,181,514.19	$13,080,273.74	$10,958,516.41	$ 8,483,581.57	$ 6,103,778.53	$16,284,211.08	$ 9,163,152.34	$ 80,255,027.86
2024-06	$14,330,549.90	$12,058,655.76	$ 9,772,819.46	$ 7,977,109.96	$ 6,081,285.16	$15,084,806.06	$ 8,089,010.77	$ 73,394,237.07
2024-07	$14,143,540.06	$10,459,174.59	$ 8,894,223.24	$ 7,097,979.86	$ 5,986,871.87	$14,557,636.57	$ 7,244,025.97	$ 68,383,452.16
2024-08	$15,566,688.31	$ 9,876,970.88	$ 7,338,402.99	$ 6,479,797.01	$ 4,931,877.29	$13,551,248.34	$ 5,992,587.94	$ 63,737,572.76
2024-09	$15,447,660.74	$10,682,885.93	$ 7,059,405.15	$ 5,590,480.63	$ 4,655,676.86	$13,267,073.97	$ 6,161,479.18	$ 62,864,662.46
2024-10	$14,061,394.02	$10,448,365.33	$ 7,672,343.27	$ 5,141,830.26	$ 3,849,334.31	$12,866,656.21	$ 6,042,728.52	$ 60,082,651.92
2024-11	$13,359,780.15	$10,068,554.92	$ 7,775,934.58	$ 5,351,930.07	$ 3,644,659.29	$12,104,309.84	$ 5,856,868.46	$ 58,162,037.31
2024-12	$14,918,852.13	$10,364,957.87	$ 8,094,525.26	$ 6,526,354.12	$ 4,573,819.62	$13,231,284.43	$ 6,790,256.59	$ 64,500,050.02
2025-01	$19,489,680.32	$11,351,055.72	$ 8,294,468.53	$ 6,636,284.72	$ 5,544,689.52	$14,743,331.03	$ 7,800,548.72	$ 73,860,058.56

2025-02	$23,140,218.21	$14,302,372.56	$ 8,932,901.35	$ 6,742,820.27	$ 5,636,696.26	$16,427,254.24	$ 8,974,720.65	$ 84,156,983.54
2025-03	$23,123,644.79	$16,050,952.63	$10,406,540.31	$ 6,764,537.93	$ 5,150,755.63	$16,451,649.57	$ 9,257,277.81	$ 87,205,358.67
2025-04	$19,212,542.66	$15,271,469.52	$10,642,997.40	$ 6,906,247.23	$ 4,620,055.04	$13,757,917.93	$ 8,286,386.45	$ 78,697,616.23
2025-05	$16,784,290.65	$12,913,569.81	$10,379,260.09	$ 7,257,843.43	$ 4,706,178.18	$11,612,479.29	$ 7,484,866.47	$ 71,138,487.92
2025-06	$15,424,722.44	$11,577,864.96	$ 9,033,555.62	$ 7,191,314.25	$ 4,948,183.91	$10,403,156.59	$ 6,485,586.68	$ 65,064,384.45
2025-07	$15,354,513.25	$ 9,762,473.36	$ 8,225,228.88	$ 6,202,674.80	$ 4,969,260.44	$10,165,648.38	$ 5,730,807.33	$ 60,410,606.44
2025-08	$17,507,211.03	$ 9,853,248.44	$ 6,508,092.83	$ 5,676,302.33	$ 4,354,689.97	$10,204,862.96	$ 5,229,820.74	$ 59,334,228.30
2025-09	$17,230,795.50	$11,028,075.92	$ 6,371,166.08	$ 4,398,330.06	$ 4,000,176.95	$ 9,919,043.13	$ 4,706,814.41	$ 57,654,402.05

Exhibit RDC-3 (Aging of Arrears: Confirmed Low-Income—No CAP)
(January 2023 – September 2025) (OCA-IV-33 (dollars))
(part 3 of 3) (percentage of dollars by age) (shading used to improve readability)

Year_Mo	Dollars 30 Days	Dollars 60 Days	Dollars 90 Days	Dollars 120 Days	Dollars 150 Days	Dollars 180 Days	Dollars 360 Days	Total Overdue	Pct 120+ Days	Pct 180+ Days
2023-01	24.5%	18.1%	13.1%	10.6%	7.8%	17.9%	8.0%	$61,686,363	44.3%	25.9%
2023-02	32.5%	14.9%	11.7%	8.9%	7.1%	17.4%	7.5%	$73,915,010	40.8%	24.9%
2023-03	25.4%	22.5%	11.0%	8.7%	6.6%	18.2%	7.6%	$81,979,312	41.1%	25.8%
2023-04	24.6%	18.0%	16.7%	8.1%	6.7%	18.5%	7.5%	$88,218,115	40.8%	26.0%
2023-05	21.1%	18.4%	13.9%	12.9%	6.6%	19.5%	7.6%	$96,265,553	46.6%	27.1%
2023-06	18.3%	16.2%	14.7%	11.4%	10.6%	21.0%	7.9%	$100,997,780	50.8%	28.8%
2023-07	18.1%	14.5%	13.4%	12.2%	9.2%	24.2%	8.4%	$100,384,383	54.1%	32.6%
2023-08	20.4%	14.4%	11.8%	10.6%	9.8%	24.5%	8.6%	$94,479,690	53.5%	33.1%
2023-09	20.4%	16.2%	11.4%	9.4%	8.6%	25.5%	8.6%	$86,916,211	52.0%	34.1%
2023-10	20.4%	16.3%	12.6%	8.9%	7.5%	25.7%	8.6%	$82,851,657	50.7%	34.3%
2023-11	19.6%	16.2%	12.7%	10.1%	7.3%	25.4%	8.7%	$77,850,785	51.5%	34.1%
2023-12	20.2%	15.2%	12.3%	10.1%	8.1%	25.1%	8.9%	$80,630,949	52.2%	34.0%
2024-01	22.6%	14.8%	11.2%	9.5%	7.7%	24.5%	9.6%	$89,628,535	51.4%	34.2%
2024-02	22.2%	16.2%	11.0%	8.6%	7.2%	24.3%	10.4%	$95,616,429	50.5%	34.8%
2024-03	20.5%	16.8%	12.2%	8.6%	6.6%	23.4%	11.9%	$94,768,188	50.5%	35.3%
2024-04	20.6%	16.7%	13.2%	9.7%	6.5%	21.3%	12.1%	$90,179,850	49.6%	33.4%
2024-05	20.2%	16.3%	13.7%	10.6%	7.6%	20.3%	11.4%	$80,255,028	49.9%	31.7%
2024-06	19.5%	16.4%	13.3%	10.9%	8.3%	20.6%	11.0%	$73,394,237	50.7%	31.6%
2024-07	20.7%	15.3%	13.0%	10.4%	8.8%	21.3%	10.6%	$68,383,452	51.0%	31.9%
2024-08	24.4%	15.5%	11.5%	10.2%	7.7%	21.3%	9.4%	$63,737,573	48.6%	30.7%
2024-09	24.6%	17.0%	11.2%	8.9%	7.4%	21.1%	9.8%	$62,864,662	47.2%	30.9%
2024-10	23.4%	17.4%	12.8%	8.6%	6.4%	21.4%	10.1%	$60,082,652	46.4%	31.5%
2024-11	23.0%	17.3%	13.4%	9.2%	6.3%	20.8%	10.1%	$58,162,037	46.3%	30.9%
2024-12	23.1%	16.1%	12.5%	10.1%	7.1%	20.5%	10.5%	$64,500,050	48.3%	31.0%

2025-01	26.4%	15.4%	11.2%	9.0%	7.5%	20.0%	10.6%	$73,860,059	47.0%	30.5%
2025-02	27.5%	17.0%	10.6%	8.0%	6.7%	19.5%	10.7%	$84,156,984	44.9%	30.2%
2025-03	26.5%	18.4%	11.9%	7.8%	5.9%	18.9%	10.6%	$87,205,359	43.1%	29.5%
2025-04	24.4%	19.4%	13.5%	8.8%	5.9%	17.5%	10.5%	$78,697,616	42.7%	28.0%
2025-05	23.6%	18.2%	14.6%	10.2%	6.6%	16.3%	10.5%	$71,138,488	43.7%	26.8%
2025-06	23.7%	17.8%	13.9%	11.1%	7.6%	16.0%	10.0%	$65,064,384	44.6%	26.0%
2025-07	25.4%	16.2%	13.6%	10.3%	8.2%	16.8%	9.5%	$60,410,606	44.8%	26.3%
2025-08	29.5%	16.6%	11.0%	9.6%	7.3%	17.2%	8.8%	$59,334,228	42.9%	26.0%
2025-09	29.9%	19.1%	11.1%	7.6%	6.9%	17.2%	8.2%	$57,654,402	39.9%	25.4%

Exhibit RDC-4 (Noa. Of Nonpayment Disconnections and Avg Arrears at Time of Nonpayment Disconnection:
(Confirmed Low-Income—No CAP) (January 2021 –September 2025)
(OCA-IV-16: DNP #s and OCA-IV-23: DNP arrears)[123]

A	B	C	D	E
	OCA-IV-16		OCA-IV-23	(Col. B x Col D)
Year/Month	Sum of B) Confirmed Low Income Non-CAP Cut Non-Pays	Year/Month	Avg CLI Arrs at DNP	Aggregate Arrs at DNP
2023-01	107	2023-01	$734.34	$78,573.89
2023-02	0	2023-02	NA	NA
2023-04	0	2023-04	NA	NA
2023-05	2	2023-05	$376.00	$752.00
2023-06	0	2023-06	NA	NA
2023-07	1,856	2023-07	NA	NA
2023-08	3,701	2023-08	$2,262.84	$8,374,763.64
2023-09	4,536	2023-09	$2,176.96	$9,874,690.72
2023-10	4,440	2023-10	$1,862.33	$8,268,751.21
2023-11	3,940	2023-11	$1,737.55	$6,845,930.26
2023-12	82	2023-12	$977.51	$80,156.01
2024-01	188	2024-01	$1,087.26	$204,404.14
2024-02	178	2024-02	$987.70	$175,810.53
2024-03	195	2024-03	$1,200.38	$234,073.39
2024-04	10,726	2024-04	$1,728.35	$18,538,294.46
2024-05	8,237	2024-05	$1,495.10	$12,315,135.26
2024-06	7,610	2024-06	$1,435.84	$10,926,769.75

[123] OCA-IV-16 provided zip code specific data which PPL asserted a claim of confidentiality. By agreement with the OCA and PPL, however, the use of aggregated data not using specifically-identified zip codes was not subject to that claim of confidentiality.

2024-07	6,303	2024-07	$1,269.02	$7,998,622.67
2024-08	7,113	2024-08	$1,097.68	$7,807,827.70
2024-09	6,588	2024-09	$1,065.74	$7,021,093.47
2024-10	6,713	2024-10	$968.39	$6,500,816.23
2024-11	3,283	2024-11	$984.31	$3,231,480.57
2024-12	119	2024-12	$604.10	$71,887.58
2025-01	85	2025-01	$763.37	$64,886.73
2025-02	179	2025-02	$893.87	$160,003.39
2025-03	123	2025-03	$910.77	$112,024.55
2025-04	9,596	2025-04	$1,482.30	$14,224,120.60
2025-05	6,198	2025-05	$1,383.28	$8,573,555.50
2025-06	6,579	2025-06	$1,251.43	$8,233,132.14
2025-07	5,409	2025-07	$1,170.16	$6,329,384.49
2025-08	4,632	2025-08	$1,052.02	$4,872,965.82
2025-09	4,330	2025-09	$1,032.59	$4,471,095.78
Totals	113,048			$155,591,002
Monthly Average				$1,376.33

Exhibit RDC-5: PPL Response to OCA-XI-23

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set XI Data Requests of the
Office of Consumer Advocate (OCA)
Dated November 20, 2025
Docket No. R-2025-3057164

OCA XI-23	Please provide a detailed explanation of why OnTrack customers are excluded from the Company's time-of-use program.
PPL Electric Response	OnTrack customers are excluded from the Company's Time-of-Use ("TOU") program because of the way the OnTrack program is designed to provide affordability and bill stability for income-qualified customers. The TOU rate offers lower prices during off-peak periods (daytime, nighttime, weekends, and holidays) but higher prices during on-peak hours in the afternoon and early evening. Customers who do not successfully shift their usage away from these on-peak hours will pay more than the standard Price to Compare during those periods. For OnTrack participants, this presents a significant risk. Their monthly bills are based on a fixed payment amount and include shortfall credits to cover the difference between actual usage and the fixed payment. If an OnTrack customer were enrolled in TOU and did not shift usage, the higher on-peak charges could cause their actual billed amounts to exceed expectations, resulting in faster depletion of shortfall credits. To protect customers from this risk and maintain the affordability and predictability that OnTrack is intended to provide, the Company prohibits OnTrack customers from enrolling in the TOU rate.

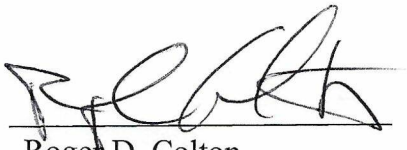
BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Roger D. Colton, hereby state that the facts above set forth in my Direct Testimony, OCA Statement 8, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: December 22, 2025

Signature: 

Roger D. Colton

Address: 34 Warwick Road,
Belmont, MA 02478-2841

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	Docket No. R-2025-3057164, et
v.	:	al.
	:	
PPL Electric Utilities Corporation	:	

Rebuttal Testimony of Roger Colton

on behalf of

Pennsylvania Office of Consumer Advocate

OCA Statement 8-R

Date Served: January 23, 2026

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Roger Colton. My address is 34 Warwick Road, Belmont, Massachusetts.

Q. ARE YOU THE SAME ROGER COLTON WHO PREVIOUSLY PREPARED WRITTEN DIRECT TESTIMONY ON BEHALF OF THE OFFICE OF CONSUMER ADVOCATE IN THIS PROCEEDING?

A. Yes, I am.

Q. PLEASE EXPLAIN THE PURPOSE OF YOUR REBUTTAL TESTIMONY.

A. The purpose of my Rebuttal Testimony is to respond to the Direct Testimony of John Costlow on behalf of the Sustainable Energy Fund (SEF). More specifically, I will respond to Mr. Costlow's testimony that low-income customers consistently have usage that is higher than non-low-income customers. To the extent that Mr. Costlow errs in, or substantially overstates, his conclusions, he also errs in concluding that a higher fixed monthly customer charge will benefit low-income customers.

Q. DOES MR. COSTLOW BEGIN HIS DIRECT TESTIMONY WITH A MISCHARACTERIZATION OF THE STATED RELATIONSHIP BETWEEN LOW-INCOME AND LOW-USE CUSTOMERS?

A. Yes. Mr. Costlow begins his discussion of the relationship between income and consumption by arguing that his past recommendations supporting smaller customer charges "assumes that low-use customers were synonymous with low-income ratepayers and that higher-use customers have higher incomes. . ."[1] He again defines the issue this

[1] Costlow Direct, at page 11.

way when he subsequently responds "no" to the question "Are low-use customers synonymous with low-income customers?"[2] In my 40+ years of experience in utility rate proceedings, I have never previously heard the argument that low-income customers are "synonymous" with low use customers. The question is never presented as to whether *all* low-income customers are low-use customers. The question is more nuanced than that. I would say that while there may be a number of high use low-income customers, generally, electric heating customers as acknowledged by Mr. Costlow, low-income customers are generally, and disproportionately, low-use customers.

Q. HOW DO YOU RESPOND TO MR. COSTLOW'S USE OF PPL DATA REGARDING THE USAGE OF THE COMPANY'S "CONFIRMED LOW-INCOME" CUSTOMERS?

A. Mr. Costlow cites PPL data regarding the mean (i.e., average) electric consumption of "confirmed low-income" customers in two months (January, February 2025). The use of that number simply does not demonstrate what Mr. Costlow claims it demonstrates. Mr. Costlow does not compare "low-income" customers to "non-low-income" customers. He instead compares "confirmed low-income" customers to "everyone else." The "everyone else," of course, includes all low-income customers that are not "confirmed low-income."

That distinction is of real significance. PPL uses enrollment in Low Income Home Energy Assistance Program (LIHEAP) as one of its primary mechanisms by which to identify its "Confirmed Low-Income" customers. Historically, however, LIHEAP recipients have been found to have substantially greater electricity consumption than low-

[2] Id., at page 16.

income customers generally. The 2014 LIHEAP Home Energy Notebook reports, for example, that LIHEAP recipients have electricity consumption that is 10% higher than the consumption of low-income households generally. More than 24,000 of the Company's Confirmed Low-Income customers were LIHEAP recipients.

PPL also uses income data it obtains in responding to nonpayment to establish Confirmed Low-Income status. That is significant because a 2023 analysis by the U.S. Department of Energy's Energy Information Administration (DOE/EIA) reported that:

> On average, households in the United States were billed $1.04 per square foot for energy usage across all energy sources in 2020. Those households identifying as energy insecure were billed $0.20 more per square foot than the national average and $0.26 more on average than households that did not experience energy insecurity. Household energy insecurity is the inability to adequately meet basic household energy needs and describes households who face challenges in purchasing the energy they need because of cost.[3]

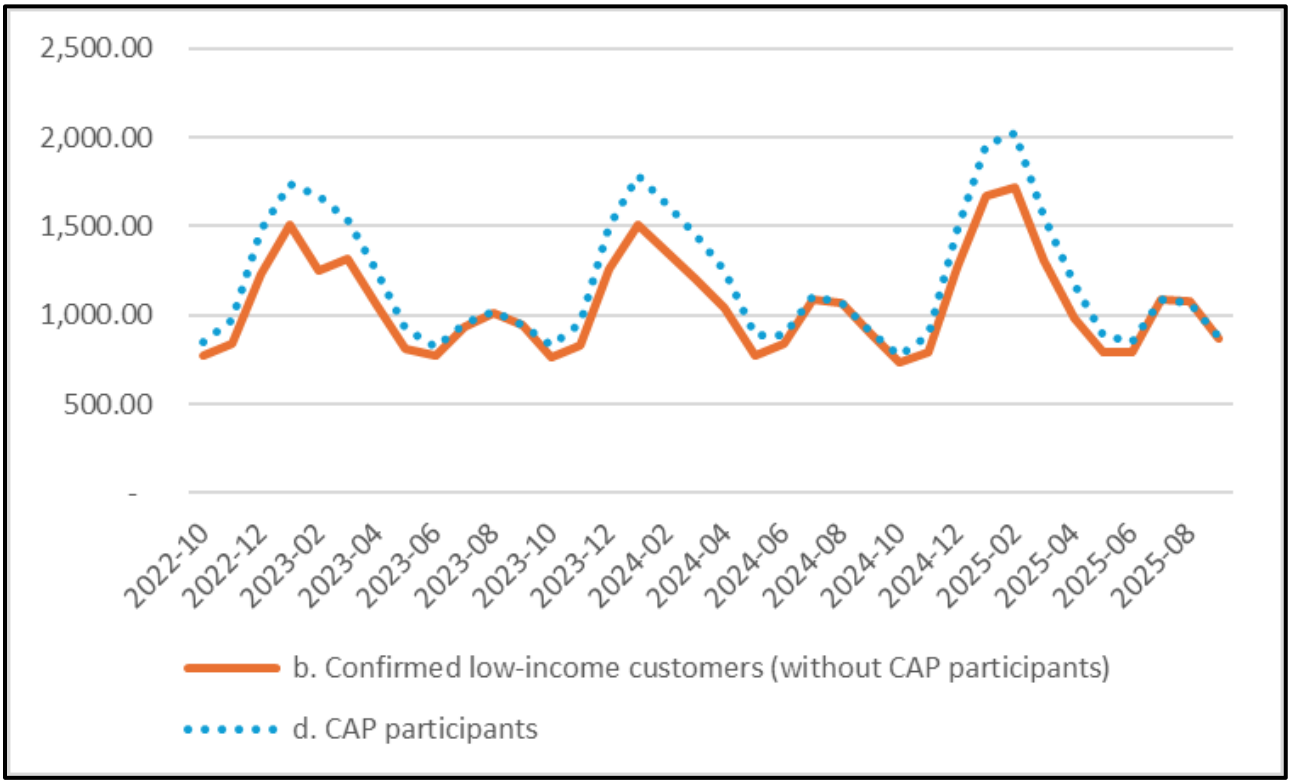
While Mr. Costlow discusses the impact of factors such as urban/rural status on relative electricity consumption, he failed to consider the impact of energy insecurity. He did not talk about how the population of low-income customers he relies upon has, by the very reason they have been identified as "Confirmed Low-Income," energy consumption that is 27% higher than the remainder of the population. I discussed in detail in my Direct Testimony how low-income households overwhelmingly are disproportionately "energy insecure."

Finally, of the Company's Confirmed Low-Income customers, nearly 75,000 are identified as Confirmed Low-Income because they are customer assistance program

[3] https://www.eia.gov/todayinenergy/detail.php?id=56640#

(CAP) participants. The Company's CAP participants are primarily participating because their usage pushes their home electricity burdens to a point which exceeds an affordable level. If they did *not* have higher consumption (and thus higher burdens), they would not be participating in CAP. The PPL data confirms this observation. As can be seen, even accounting for the higher usage of energy insecure households (which tend to be low-income), CAP consumption is higher. Notice further that the degree to which CAP usage is higher than low-income customers who are not on CAP is highest in the winter months, two of which months Mr. Costlow chose to highlight.

Figure 1 Median Monthly Usage:
Confirmed Low-Income (without CAP) vs. CAP



Q. WHAT DO YOU CONCLUDE?

A. I find and conclude that Mr. Costlow's testimony focuses on generic factors which are associated with higher electricity consumption for residential customers overall, but

which ignores those factors which are used to identify the low-income population he chooses to discuss. The very factors which are used to identify Confirmed Low-Income customers makes that population non-representative of the low-income population as a whole when considering electricity consumption.

Q. HOW DO YOU RESPOND TO THE PPL DATA REGARDING THE USAGE OF THE COMPANY'S "CONFIRMED LOW-INCOME" CUSTOMERS?

A. Mr. Costlow cites PPL data regarding the mean (i.e., average) electric consumption of "confirmed low-income" customers in two months (January, February 2025). The use of that number simply does not demonstrate what Mr. Costlow claims it demonstrates. PPL data documents that, even if it cannot be said that ***all*** low-income customers are low use, which no-one asserts, and that all higher use customers are higher income, which no-one asserts, there are significant numbers of low-income low-use customers. Exhibit RDC-1R sets forth monthly bills for Confirmed Low-Income (CLI) customers for January and February 2025, the two months discussed by Mr. Costlow.[4] The Exhibit shows the number of Confirmed Low-Income customers by the level of bills in $100 increments. The Exhibit further shows the percentage of total Confirmed Low-Income customers who fall into each bill range (one column includes those reporting a $0 bill and another column excludes those reporting a $0 bill). The data clearly shows the prevalence of low bill (and thus presumably low use) low-income customers. More specifically, the data in Exhibit RDC-1R shows:

- 49,606 Confirmed Low-Income customers (27.3%) had January 2025 bills between $1 and $100;

[4] The data in Exhibit RDC-1R was obtained from PPL's response to OCA-IV-13.

- 83,376 Confirmed Low-Income customers (45.8%) had January 2025 bills between $1 and $200;

Similar results are evident for February 2025. Of the Confirmed Low-Income customers, 26.1% had bills of $1 to $100; 43.3% had bills of $1 to $200.

If one excludes the low-income customers reporting a $0 bill, the percentages are even higher. For January 2025, the data shows that 33.2% of Confirmed Low-Income customers had bills of $1 to $100; 55.8% had bills of $1 to $200. In February 2025, excluding customers for whom a $0 bill was reported, 32.1% had bills of $1 to $100; 53.3% had bills of $1 to $200.

When one examines the distribution of bills for Confirmed Low-Income customers, even setting aside the fact that the usage of Confirmed Low-Income customers will be higher than the usage for low-income customers generally, if one does not accept Mr. Costlow's characterization of the issue as being whether "low-income" and "low use" are, in his words, "synonymous," one-third of Confirmed Low-Income customers had mid-winter bills of less than $100 and more than one-half of Confirmed Low-Income customers had mid-winter bills of less than $200.

Q. HAVE YOU EXAMINED MR. COSTLOW'S DISCUSSION OF THE IMPACT OF THE RURAL STATUS OF PPL'S SERVICE TERRITORY?

A. Yes. Mr. Costlow argues that PPL has a "largely rural territory" where a "significant amount of customers utilize electric heat" and "low income users typically use more electricity than non-low income users."[5] He asserts that "electric heat customers are also

[5] Costlow Direct, at 10.

high use customers and there is a very high proportion of electric heat customers in PPL's territory because it is rural and customers lack access to natural gas as a heating source."[6]

Mr. Costlow relies on data provided by the Company on the geographic area served by PPL.[7] I do not question that PPL has some "largely rural territory" in its service territory. That does not mean, however, that most of the *people* in PPL's service territory live in rural areas. The United States Census Bureau reports population by "urban" and "rural" status of the geographic areas. I examined the Census data for the zip codes which PPL reports comprise its service territory.[8] Of the 505 PPL zip codes for which Census data is reported, the Census reports (2020) that 440 have a population living in a "rural" area while only 298 have a population living in an "urban" area.[9] However, while the largest number of geographic areas may be "rural," by far, the largest percentage of population in the PPL service territory is "urban." The Census reports that more than 70% of the population in the PPL zip codes live in urban areas.[10] Indeed, the Census reports that

[6] Id., at 11.

[7] OCA-IX-36 (defining rural, suburban, and urban areas by number of customers per mile). The response appears to reference the number of circuits, not the number of customers.

[8] PPL reported the number of residential customers, as well as the number of Confirmed Low-Income customers, by zip code. OCA-IV-04.

[9] Table P2, 2020 Decennial Census.

[10] The Census defines two types of "urban" areas. On the one hand, there are "urbanized areas", which contain 50,000 or more people. On the other hand, there are "urban clusters", which have at least 2,500 people but fewer than 50,000 residents. See, U.S. Census Bureau (October 2020). Understanding and Using American Community Survey Data, What Users of Data for Rural Areas Need to Know, at page 2. According to the Census Bureau, "The Census Bureau does not actually define "rural." Rather, rural areas include all geographic areas that are not classified as urban." (Id.)

only 12% of the population in PPL's zip codes live in areas that have no urban areas.[11] This distribution of population is reflected in the distribution of PPL customers. Only 14.1% of PPL's residential customers reside in zip codes that have no urban areas. There are even fewer Confirmed Low-Income customers in these zip codes (13.6% of Confirmed Low-Income customers reside in zip codes with no urban areas).[12]

Mr. Costlow does not define what he considers to be "a significant number" of customers who use electricity for space heating. According to the Census Bureau's most recent data (2023), however, far fewer customers use electricity for space heating than use non-electric fuels. In the PPL zip codes as a whole, only 31.8% of households use electricity for space heating.[13] That is fewer households who use electricity for space heating than who use natural gas for space heating (33.7%). Indeed, even if one accepts Mr. Costlow's comments about the lack of natural gas infrastructure in rural areas, that does not necessarily translate into the use of electricity for space heating. In PPL's zip codes, there are proportionately nearly as many customers who use propane, kerosene, or fuel oil for space heating (28.3%) as who use electricity (31.8%).

In fact, when I compared the percentage of households using electricity for space heating in the PPL zip codes with no urban areas to the four largest cities in Pennsylvania, I find that there is little difference. The lack of natural gas availability for space heating is more often replaced by bulk fuels than it is replaced by electricity in the PPL zip codes with no

[11] Table P2, 2020 Decennial Census.

[12] OCA-IV-04.

[13] American Community Survey, 5-year data, 2023, Table B25040.

urban areas. Table 1 below shows that, in the PPL zip codes with no urban areas, there is unquestionably fewer households that use "utility gas." However, the percentage of households using electricity in the PPL "no urban area" zip codes does not substantively differ from Philadelphia, Pittsburgh and Reading, and is actually less than Allentown. The real difference in space heating fuels lies in the sharp increase in the use of bulk fuels in the PPL "no urban area" zip codes. Even accepting Mr. Costlow's premise that natural gas does not serve rural areas, his conclusion that the result is higher electric use because of the predominant use of electricity is simply not supported by the data.

Table 1. Percentage of Households by Fuel Used for Space Heating (ACS B25040)

	Allentown	Philadelphia	Pittsburgh	Reading	PPL (no urban)
Utility Gas	44.4%	69.5%	75.4%	53.3%	4.7%
Electricity	39.4%	24.4%	26.3%	28.3%	31.1%
Bulk Fuels[14]	15.3%	4.6%	2.8%	17.1%	47.1%

Q. DO YOU HAVE ANY FINAL OBSERVATIONS ABOUT MR. COSTLOW'S TESTIMONY REGARDING RURAL AREAS?

A. Mr. Costlow justifies his assertion that low-income customers are high use customers by asserting the rural customers "tend to reside in single-family homes more often than those in urban areas."[15] He does not relate this residency in single-family homes to low-income customers in particular. What Mr. Costlow does *not* consider are the various factors

[14] I define "bulk fuels" to include LP gas, kerosene, and fuel oil.

[15] Costlow Direct, at page 16.

documenting why low-income customers will have lower consumption than non-low-income customers. There are multiple such factors.

While the Census Bureau does not directly report data on these factors by income, it is possible to use some reasonable surrogates for income. The surrogate I use is renter status. I do this because low-income households are overwhelmingly more likely to be renters than high income households are. The Table below compares the percentage of households who are renters at low-income ranges to the percentage of households who are renters at high-income ranges. The data documents that low-income households are from three to eight times more likely to be tenants than are high income households. As a result, I will consider factors affecting electricity use primarily by homeowner/renter status.

Table 2. Percentage of Households Who are Renters by Selected Income Ranges
(PPL "No-Urban" area zip codes)

Income Range	Pct who are Renters	Income Range	Pct who are Renters
Less than $5,000	34.7%	$75,000 - $99,999	12.7%
$5,000 - $9,999	35.4%	$100,000 - $149,999	9.4%
$10,000 - $14,999	40.0%	$150,000 or more	5.3%
$15,000 - $19,999	34.7%		
$20,000 - $24,999	32.8%		

Q. WHAT ARE THE FACTORS YOU CONSIDER THAT MR. COSTLOW DID NOT?

A. I have examined two particular factors that are found to affect electricity usage. The first factor I consider in assessing the electricity use of low-income customers compared to high income customers is household size. As household size increases, electricity

consumption increases as well.[16] In PPL's "no urban" zip codes, the average household size for renter households was 2.34 persons per household, compared to the average household size for homeowner households of 2.62 persons.[17] The smaller renter household size in the PPL no-urban zip codes would support a finding that low-income households have lower use rather than higher use.

The second factor I consider is the size of the housing unit. The Residential Energy Consumption Survey (RECS) documents that there is a significant reduction in electricity usage as the size of a housing unit declines.[18] While the Census Bureau does not report housing size in square feet, it is possible to review housing size by looking at the number of rooms. The Census data demonstrates that in PPL's "no urban" zip codes, the size of housing units occupied by renters is substantially smaller than the size of housing units occupied by homeowners. This result is seen on both ends of the continuum of size (as measured by the number of rooms). While fewer than 2% of homeowner units have three rooms or fewer, nearly 20% of renter homes do. While fewer than 10% of homeowner units have four rooms or fewer, nearly 40% of renter-occupied units do.

Table 3. Percent of Housing Units by Homeowner/Renter Status by Number of Rooms

Number of Rooms	Homeowner	Renter
1	0.2%	4.6%
2	0.2%	3.4%

[16] See generally, U.S. Department of Energy, Energy Information Administration (2020). Residential Energy Consumption Survey (RECS), Table CE5.3a.

[17] American Community Survey, 5-year data, 2023, Table B25010.

[18] See generally, U.S. Department of Energy, Energy Information Administration (2020). Residential Energy Consumption Survey (RECS), Table CE5.3a.

3	1.4%	10.0%
4	7.4%	19.9%
5	17.3%	21.4%
6	22.7%	15.2%
7 or more	50.9%	25.5%

These factors are in addition to my examination above about the prevalence of electric space heating in PPL's "no urban" zip codes. That discussion demonstrated that Mr. Costlow erred in concluding that because "no urban" zip codes do not have access to natural gas infrastructure, the residents of those geographic areas would use electricity for space heating.

Q. WHAT DO YOU CONCLUDE?

A. Based on the data and discussion above, I find and conclude that Mr. Costlow has not demonstrated that PPL's low-income households will be high use customers. He begins by using a population of customers whose high use of electricity is one of the essential components of being identified as "low-income" in the first instance. He then compares that high use population *not* to a non-low-income population, but rather to a population that includes the remaining low use low-income customers. His conclusions drawn from his use of the non-representative population leads him to erroneous conclusions. He continues by defining the prevalence of "rural" areas in terms of geographic space. While PPL may well have a substantial amount of rural areas when measured in terms of geographic space, it does not have a corresponding disproportionate number of customers who live in those rural areas. He next asserts that because rural areas do not have access to natural gas infrastructure, the households who live in those areas will use electricity for

space heating. In fact, looking at the "no urban" zip codes in the PPL service territory finds that households tend to replace natural gas heating with heating by bulk fuels (e.g., LPG, propane, fuel oil), not with electricity. The percentage of households who heat with electricity in PPL's "no urban" zip codes does not substantially differ from the percentage who heat with electricity in Pennsylvania's major urban centers. Finally, while Mr. Costlow correctly notes that there are more single family homes in rural areas than in non-rural areas, and concludes based on this one observation that electricity use will thus be higher, he fails to consider the other factors which affect electricity consumption that would lead to a contrary conclusion.

I find that Mr. Costlow's reasoning and data are flawed. His conclusions based upon this flawed analysis should be rejected.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes, it does.

Exhibit RDC-1R. Number and Percentage of Confirmed Low-Income (CLI) Customers by Size of Monthly Bill (January/February 2025)
(OCA-IV-13)

Monthly Bill	No. of CLI--Jan 2025	Pct of Total CLI--Jan 2025	Pct of Total CLI >$0--Jan 2025	No. of CLI--Feb 2025	Pct of Total CLI--Feb 2025	Pct of Total CLI >$0--Feb 2025
$0	32,344	17.8%		34,420	18.7%	
$100	49,606	27.3%	33.2%	48,108	26.1%	32.1%
$200	33,770	18.6%	22.6%	31,717	17.2%	21.2%
$300	22,845	12.6%	15.3%	22,378	12.1%	14.9%
$400	15,732	8.7%	10.5%	15,785	8.6%	10.5%
$500	10,334	5.7%	6.9%	11,134	6.0%	7.4%
$600	6,583	3.6%	4.4%	7,560	4.1%	5.0%
$700	4,199	2.3%	2.8%	4,913	2.7%	3.3%
$800	2,488	1.4%	1.7%	3,086	1.7%	2.1%
$900	1,448	0.8%	1.0%	1,945	1.1%	1.3%
$1,000	913	0.5%	0.6%	1,185	0.6%	0.8%
$1,100	582	0.3%	0.4%	700	0.4%	0.5%
$1,200	331	0.2%	0.2%	470	0.3%	0.3%
$1,300	228	0.1%	0.2%	272	0.1%	0.2%
$1,400	156	0.1%	0.1%	202	0.1%	0.1%
$1,500	96	0.1%	0.1%	134	0.1%	0.1%
$1,600	63	0.0%	0.0%	88	0.0%	0.1%
$1,700	45	0.0%	0.0%	43	0.0%	0.0%
$1,800	26	0.0%	0.0%	30	0.0%	0.0%
$1,900	16	0.0%	0.0%	17	0.0%	0.0%
$2,000	20	0.0%	0.0%	19	0.0%	0.0%
$2,100	14	0.0%	0.0%	13	0.0%	0.0%
$2,200	12	0.0%	0.0%	14	0.0%	0.0%
$2,300	4	0.0%	0.0%	6	0.0%	0.0%
$2,400	3	0.0%	0.0%	7	0.0%	0.0%
$2,500	4	0.0%	0.0%	4	0.0%	0.0%
$2,600	2	0.0%	0.0%	4	0.0%	0.0%

$2,700	2	0.0%	0.0%	2	0.0%	0.0%
$2,800	1	0.0%	0.0%	3	0.0%	0.0%
$2,900	1	0.0%	0.0%	1	0.0%	0.0%
$3,000		0.0%	0.0%	3	0.0%	0.0%
$3,100		0.0%	0.0%		0.0%	0.0%
$3,200		0.0%	0.0%	3	0.0%	0.0%
$3,300	1	0.0%	0.0%		0.0%	0.0%
$3,400	1	0.0%	0.0%	1	0.0%	0.0%
$3,500	1	0.0%	0.0%		0.0%	0.0%
$3,600		0.0%	0.0%		0.0%	0.0%
$3,700		0.0%	0.0%		0.0%	0.0%
$3,800		0.0%	0.0%		0.0%	0.0%
$3,900		0.0%	0.0%		0.0%	0.0%
$4,000		0.0%	0.0%		0.0%	0.0%
$4,100		0.0%	0.0%		0.0%	0.0%
$4,200		0.0%	0.0%		0.0%	0.0%
$4,300		0.0%	0.0%		0.0%	0.0%
$4,400		0.0%	0.0%		0.0%	0.0%
$4,500		0.0%	0.0%		0.0%	0.0%
$4,600		0.0%	0.0%		0.0%	0.0%
$4,700		0.0%	0.0%		0.0%	0.0%
$4,900		0.0%	0.0%		0.0%	0.0%
$5,100		0.0%	0.0%		0.0%	0.0%
$5,300		0.0%	0.0%		0.0%	0.0%
$5,400		0.0%	0.0%		0.0%	0.0%
$5,600		0.0%	0.0%		0.0%	0.0%
$5,700		0.0%	0.0%		0.0%	0.0%
$5,800		0.0%	0.0%		0.0%	0.0%
$5,900		0.0%	0.0%		0.0%	0.0%
$6,100		0.0%	0.0%		0.0%	0.0%
$6,200		0.0%	0.0%		0.0%	0.0%

$6,900		0.0%	0.0%		0.0%	0.0%
$7,200		0.0%	0.0%		0.0%	0.0%
$9,100		0.0%	0.0%		0.0%	0.0%
$14,100		0.0%	0.0%		0.0%	0.0%
Grand Total	181871	100.0%		184267	100.0%	

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Roger D. Colton, hereby state that the facts above set forth in my Rebuttal Testimony, OCA St. 8R are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: January 23, 2026

Signature: */s/ Roger D. Colton*
Roger D. Colton

Address: 34 Warwick Road,
Belmont, MA 02478-2841

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	Docket No. R-2025-3057164, et
v.	:	al.
	:	
PPL Electric Utilities Corporation	:	

Rebuttal Testimony of Roger Colton

on behalf of

Pennsylvania Office of Consumer Advocate

OCA Statement 8-R

Date Served: January 23, 2026

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Roger Colton. My address is 34 Warwick Road, Belmont, Massachusetts.

Q. ARE YOU THE SAME ROGER COLTON WHO PREVIOUSLY PREPARED WRITTEN DIRECT TESTIMONY ON BEHALF OF THE OFFICE OF CONSUMER ADVOCATE IN THIS PROCEEDING?

A. Yes, I am.

Q. PLEASE EXPLAIN THE PURPOSE OF YOUR REBUTTAL TESTIMONY.

A. The purpose of my Rebuttal Testimony is to respond to the Direct Testimony of John Costlow on behalf of the Sustainable Energy Fund (SEF). More specifically, I will respond to Mr. Costlow's testimony that low-income customers consistently have usage that is higher than non-low-income customers. To the extent that Mr. Costlow errs in, or substantially overstates, his conclusions, he also errs in concluding that a higher fixed monthly customer charge will benefit low-income customers.

Q. DOES MR. COSTLOW BEGIN HIS DIRECT TESTIMONY WITH A MISCHARACTERIZATION OF THE STATED RELATIONSHIP BETWEEN LOW-INCOME AND LOW-USE CUSTOMERS?

A. Yes. Mr. Costlow begins his discussion of the relationship between income and consumption by arguing that his past recommendations supporting smaller customer charges "assumes that low-use customers were synonymous with low-income ratepayers and that higher-use customers have higher incomes. . ."[1] He again defines the issue this

[1] Costlow Direct, at page 11.

way when he subsequently responds "no" to the question "Are low-use customers synonymous with low-income customers?"[2] In my 40+ years of experience in utility rate proceedings, I have never previously heard the argument that low-income customers are "synonymous" with low use customers. The question is never presented as to whether *all* low-income customers are low-use customers. The question is more nuanced than that. I would say that while there may be a number of high use low-income customers, generally, electric heating customers as acknowledged by Mr. Costlow, low-income customers are generally, and disproportionately, low-use customers.

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> On average, households in the United States were billed $1.04 per square foot for energy usage across all energy sources in 2020. Those households identifying as energy insecure were billed $0.20 more per square foot than the national average and $0.26 more on average than households that did not experience energy insecurity. Household energy insecurity is the inability to adequately meet basic household energy needs and describes households who face challenges in purchasing the energy they need because of cost.[3]

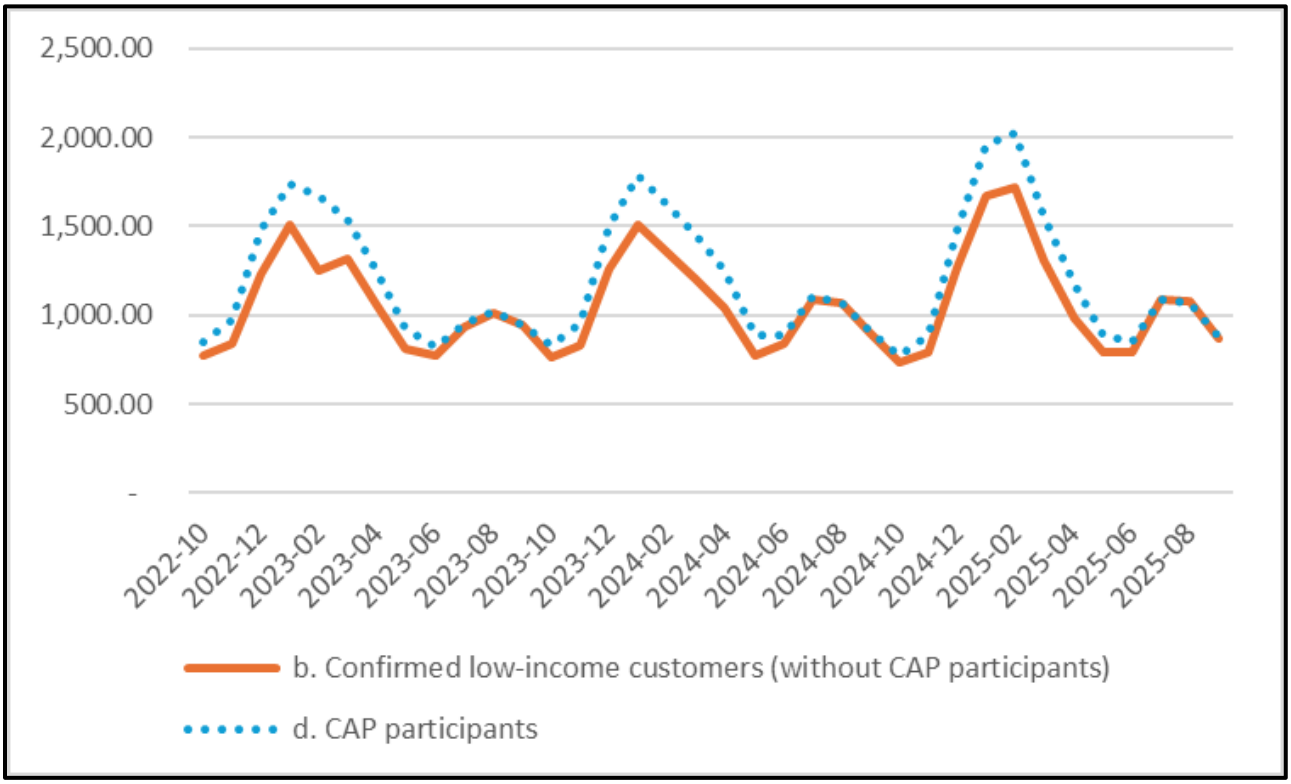
While Mr. Costlow discusses the impact of factors such as urban/rural status on relative electricity consumption, he failed to consider the impact of energy insecurity. He did not talk about how the population of low-income customers he relies upon has, by the very reason they have been identified as "Confirmed Low-Income," energy consumption that is 27% higher than the remainder of the population. I discussed in detail in my Direct Testimony how low-income households overwhelmingly are disproportionately "energy insecure."

Finally, of the Company's Confirmed Low-Income customers, nearly 75,000 are identified as Confirmed Low-Income because they are customer assistance program

[3] https://www.eia.gov/todayinenergy/detail.php?id=56640#

(CAP) participants. The Company's CAP participants are primarily participating because their usage pushes their home electricity burdens to a point which exceeds an affordable level. If they did *not* have higher consumption (and thus higher burdens), they would not be participating in CAP. The PPL data confirms this observation. As can be seen, even accounting for the higher usage of energy insecure households (which tend to be low-income), CAP consumption is higher. Notice further that the degree to which CAP usage is higher than low-income customers who are not on CAP is highest in the winter months, two of which months Mr. Costlow chose to highlight.

Figure 1 Median Monthly Usage:
Confirmed Low-Income (without CAP) vs. CAP



Q. WHAT DO YOU CONCLUDE?

A. I find and conclude that Mr. Costlow's testimony focuses on generic factors which are associated with higher electricity consumption for residential customers overall, but

which ignores those factors which are used to identify the low-income population he chooses to discuss. The very factors which are used to identify Confirmed Low-Income customers makes that population non-representative of the low-income population as a whole when considering electricity consumption.

Q. HOW DO YOU RESPOND TO THE PPL DATA REGARDING THE USAGE OF THE COMPANY'S "CONFIRMED LOW-INCOME" CUSTOMERS?

A. Mr. Costlow cites PPL data regarding the mean (i.e., average) electric consumption of "confirmed low-income" customers in two months (January, February 2025). The use of that number simply does not demonstrate what Mr. Costlow claims it demonstrates. PPL data documents that, even if it cannot be said that ***all*** low-income customers are low use, which no-one asserts, and that all higher use customers are higher income, which no-one asserts, there are significant numbers of low-income low-use customers. Exhibit RDC-1R sets forth monthly bills for Confirmed Low-Income (CLI) customers for January and February 2025, the two months discussed by Mr. Costlow.[4] The Exhibit shows the number of Confirmed Low-Income customers by the level of bills in $100 increments. The Exhibit further shows the percentage of total Confirmed Low-Income customers who fall into each bill range (one column includes those reporting a $0 bill and another column excludes those reporting a $0 bill). The data clearly shows the prevalence of low bill (and thus presumably low use) low-income customers. More specifically, the data in Exhibit RDC-1R shows:

- 49,606 Confirmed Low-Income customers (27.3%) had January 2025 bills between $1 and $100;

[4] The data in Exhibit RDC-1R was obtained from PPL's response to OCA-IV-13.

- 83,376 Confirmed Low-Income customers (45.8%) had January 2025 bills between $1 and $200;

Similar results are evident for February 2025. Of the Confirmed Low-Income customers, 26.1% had bills of $1 to $100; 43.3% had bills of $1 to $200.

If one excludes the low-income customers reporting a $0 bill, the percentages are even higher. For January 2025, the data shows that 33.2% of Confirmed Low-Income customers had bills of $1 to $100; 55.8% had bills of $1 to $200. In February 2025, excluding customers for whom a $0 bill was reported, 32.1% had bills of $1 to $100; 53.3% had bills of $1 to $200.

When one examines the distribution of bills for Confirmed Low-Income customers, even setting aside the fact that the usage of Confirmed Low-Income customers will be higher than the usage for low-income customers generally, if one does not accept Mr. Costlow's characterization of the issue as being whether "low-income" and "low use" are, in his words, "synonymous," one-third of Confirmed Low-Income customers had mid-winter bills of less than $100 and more than one-half of Confirmed Low-Income customers had mid-winter bills of less than $200.

Q. HAVE YOU EXAMINED MR. COSTLOW'S DISCUSSION OF THE IMPACT OF THE RURAL STATUS OF PPL'S SERVICE TERRITORY?

A. Yes. Mr. Costlow argues that PPL has a "largely rural territory" where a "significant amount of customers utilize electric heat" and "low income users typically use more electricity than non-low income users."[5] He asserts that "electric heat customers are also

[5] Costlow Direct, at 10.

high use customers and there is a very high proportion of electric heat customers in PPL's territory because it is rural and customers lack access to natural gas as a heating source."[6]

Mr. Costlow relies on data provided by the Company on the geographic area served by PPL.[7] I do not question that PPL has some "largely rural territory" in its service territory. That does not mean, however, that most of the *people* in PPL's service territory live in rural areas. The United States Census Bureau reports population by "urban" and "rural" status of the geographic areas. I examined the Census data for the zip codes which PPL reports comprise its service territory.[8] Of the 505 PPL zip codes for which Census data is reported, the Census reports (2020) that 440 have a population living in a "rural" area while only 298 have a population living in an "urban" area.[9] However, while the largest number of geographic areas may be "rural," by far, the largest percentage of population in the PPL service territory is "urban." The Census reports that more than 70% of the population in the PPL zip codes live in urban areas.[10] Indeed, the Census reports that

[6] Id., at 11.

[7] OCA-IX-36 (defining rural, suburban, and urban areas by number of customers per mile). The response appears to reference the number of circuits, not the number of customers.

[8] PPL reported the number of residential customers, as well as the number of Confirmed Low-Income customers, by zip code. OCA-IV-04.

[9] Table P2, 2020 Decennial Census.

[10] The Census defines two types of "urban" areas. On the one hand, there are "urbanized areas", which contain 50,000 or more people. On the other hand, there are "urban clusters", which have at least 2,500 people but fewer than 50,000 residents. See, U.S. Census Bureau (October 2020). Understanding and Using American Community Survey Data, What Users of Data for Rural Areas Need to Know, at page 2. According to the Census Bureau, "The Census Bureau does not actually define "rural." Rather, rural areas include all geographic areas that are not classified as urban." (Id.)

only 12% of the population in PPL's zip codes live in areas that have no urban areas.[11] This distribution of population is reflected in the distribution of PPL customers. Only 14.1% of PPL's residential customers reside in zip codes that have no urban areas. There are even fewer Confirmed Low-Income customers in these zip codes (13.6% of Confirmed Low-Income customers reside in zip codes with no urban areas).[12]

Mr. Costlow does not define what he considers to be "a significant number" of customers who use electricity for space heating. According to the Census Bureau's most recent data (2023), however, far fewer customers use electricity for space heating than use non-electric fuels. In the PPL zip codes as a whole, only 31.8% of households use electricity for space heating.[13] That is fewer households who use electricity for space heating than who use natural gas for space heating (33.7%). Indeed, even if one accepts Mr. Costlow's comments about the lack of natural gas infrastructure in rural areas, that does not necessarily translate into the use of electricity for space heating. In PPL's zip codes, there are proportionately nearly as many customers who use propane, kerosene, or fuel oil for space heating (28.3%) as who use electricity (31.8%).

In fact, when I compared the percentage of households using electricity for space heating in the PPL zip codes with no urban areas to the four largest cities in Pennsylvania, I find that there is little difference. The lack of natural gas availability for space heating is more often replaced by bulk fuels than it is replaced by electricity in the PPL zip codes with no

[11] Table P2, 2020 Decennial Census.

[12] OCA-IV-04.

[13] American Community Survey, 5-year data, 2023, Table B25040.

urban areas. Table 1 below shows that, in the PPL zip codes with no urban areas, there is unquestionably fewer households that use "utility gas." However, the percentage of households using electricity in the PPL "no urban area" zip codes does not substantively differ from Philadelphia, Pittsburgh and Reading, and is actually less than Allentown. The real difference in space heating fuels lies in the sharp increase in the use of bulk fuels in the PPL "no urban area" zip codes. Even accepting Mr. Costlow's premise that natural gas does not serve rural areas, his conclusion that the result is higher electric use because of the predominant use of electricity is simply not supported by the data.

Table 1. Percentage of Households by Fuel Used for Space Heating (ACS B25040)

	Allentown	Philadelphia	Pittsburgh	Reading	PPL (no urban)
Utility Gas	44.4%	69.5%	75.4%	53.3%	4.7%
Electricity	39.4%	24.4%	26.3%	28.3%	31.1%
Bulk Fuels[14]	15.3%	4.6%	2.8%	17.1%	47.1%

Q. DO YOU HAVE ANY FINAL OBSERVATIONS ABOUT MR. COSTLOW'S TESTIMONY REGARDING RURAL AREAS?

A. Mr. Costlow justifies his assertion that low-income customers are high use customers by asserting the rural customers "tend to reside in single-family homes more often than those in urban areas."[15] He does not relate this residency in single-family homes to low-income customers in particular. What Mr. Costlow does *not* consider are the various factors

[14] I define "bulk fuels" to include LP gas, kerosene, and fuel oil.

[15] Costlow Direct, at page 16.

documenting why low-income customers will have lower consumption than non-low-income customers. There are multiple such factors.

While the Census Bureau does not directly report data on these factors by income, it is possible to use some reasonable surrogates for income. The surrogate I use is renter status. I do this because low-income households are overwhelmingly more likely to be renters than high income households are. The Table below compares the percentage of households who are renters at low-income ranges to the percentage of households who are renters at high-income ranges. The data documents that low-income households are from three to eight times more likely to be tenants than are high income households. As a result, I will consider factors affecting electricity use primarily by homeowner/renter status.

Table 2. Percentage of Households Who are Renters by Selected Income Ranges
(PPL "No-Urban" area zip codes)

Income Range	Pct who are Renters	Income Range	Pct who are Renters
Less than $5,000	34.7%	$75,000 - $99,999	12.7%
$5,000 - $9,999	35.4%	$100,000 - $149,999	9.4%
$10,000 - $14,999	40.0%	$150,000 or more	5.3%
$15,000 - $19,999	34.7%		
$20,000 - $24,999	32.8%		

Q. WHAT ARE THE FACTORS YOU CONSIDER THAT MR. COSTLOW DID NOT?

A. I have examined two particular factors that are found to affect electricity usage. The first factor I consider in assessing the electricity use of low-income customers compared to high income customers is household size. As household size increases, electricity

consumption increases as well.[16] In PPL's "no urban" zip codes, the average household size for renter households was 2.34 persons per household, compared to the average household size for homeowner households of 2.62 persons.[17] The smaller renter household size in the PPL no-urban zip codes would support a finding that low-income households have lower use rather than higher use.

The second factor I consider is the size of the housing unit. The Residential Energy Consumption Survey (RECS) documents that there is a significant reduction in electricity usage as the size of a housing unit declines.[18] While the Census Bureau does not report housing size in square feet, it is possible to review housing size by looking at the number of rooms. The Census data demonstrates that in PPL's "no urban" zip codes, the size of housing units occupied by renters is substantially smaller than the size of housing units occupied by homeowners. This result is seen on both ends of the continuum of size (as measured by the number of rooms). While fewer than 2% of homeowner units have three rooms or fewer, nearly 20% of renter homes do. While fewer than 10% of homeowner units have four rooms or fewer, nearly 40% of renter-occupied units do.

Table 3. Percent of Housing Units by Homeowner/Renter Status by Number of Rooms

Number of Rooms	Homeowner	Renter
1	0.2%	4.6%
2	0.2%	3.4%

[16] See generally, U.S. Department of Energy, Energy Information Administration (2020). Residential Energy Consumption Survey (RECS), Table CE5.3a.

[17] American Community Survey, 5-year data, 2023, Table B25010.

[18] See generally, U.S. Department of Energy, Energy Information Administration (2020). Residential Energy Consumption Survey (RECS), Table CE5.3a.

3	1.4%	10.0%
4	7.4%	19.9%
5	17.3%	21.4%
6	22.7%	15.2%
7 or more	50.9%	25.5%

These factors are in addition to my examination above about the prevalence of electric space heating in PPL's "no urban" zip codes. That discussion demonstrated that Mr. Costlow erred in concluding that because "no urban" zip codes do not have access to natural gas infrastructure, the residents of those geographic areas would use electricity for space heating.

Q. WHAT DO YOU CONCLUDE?

A. Based on the data and discussion above, I find and conclude that Mr. Costlow has not demonstrated that PPL's low-income households will be high use customers. He begins by using a population of customers whose high use of electricity is one of the essential components of being identified as "low-income" in the first instance. He then compares that high use population *not* to a non-low-income population, but rather to a population that includes the remaining low use low-income customers. His conclusions drawn from his use of the non-representative population leads him to erroneous conclusions. He continues by defining the prevalence of "rural" areas in terms of geographic space. While PPL may well have a substantial amount of rural areas when measured in terms of geographic space, it does not have a corresponding disproportionate number of customers who live in those rural areas. He next asserts that because rural areas do not have access to natural gas infrastructure, the households who live in those areas will use electricity for

space heating. In fact, looking at the "no urban" zip codes in the PPL service territory finds that households tend to replace natural gas heating with heating by bulk fuels (e.g., LPG, propane, fuel oil), not with electricity. The percentage of households who heat with electricity in PPL's "no urban" zip codes does not substantially differ from the percentage who heat with electricity in Pennsylvania's major urban centers. Finally, while Mr. Costlow correctly notes that there are more single family homes in rural areas than in non-rural areas, and concludes based on this one observation that electricity use will thus be higher, he fails to consider the other factors which affect electricity consumption that would lead to a contrary conclusion.

I find that Mr. Costlow's reasoning and data are flawed. His conclusions based upon this flawed analysis should be rejected.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes, it does.

Exhibit RDC-1R. Number and Percentage of Confirmed Low-Income (CLI) Customers by Size of Monthly Bill (January/February 2025)
(OCA-IV-13)

Monthly Bill	No. of CLI--Jan 2025	Pct of Total CLI--Jan 2025	Pct of Total CLI >$0--Jan 2025	No. of CLI--Feb 2025	Pct of Total CLI--Feb 2025	Pct of Total CLI >$0--Feb 2025
$0	32,344	17.8%		34,420	18.7%	
$100	49,606	27.3%	33.2%	48,108	26.1%	32.1%
$200	33,770	18.6%	22.6%	31,717	17.2%	21.2%
$300	22,845	12.6%	15.3%	22,378	12.1%	14.9%
$400	15,732	8.7%	10.5%	15,785	8.6%	10.5%
$500	10,334	5.7%	6.9%	11,134	6.0%	7.4%
$600	6,583	3.6%	4.4%	7,560	4.1%	5.0%
$700	4,199	2.3%	2.8%	4,913	2.7%	3.3%
$800	2,488	1.4%	1.7%	3,086	1.7%	2.1%
$900	1,448	0.8%	1.0%	1,945	1.1%	1.3%
$1,000	913	0.5%	0.6%	1,185	0.6%	0.8%
$1,100	582	0.3%	0.4%	700	0.4%	0.5%
$1,200	331	0.2%	0.2%	470	0.3%	0.3%
$1,300	228	0.1%	0.2%	272	0.1%	0.2%
$1,400	156	0.1%	0.1%	202	0.1%	0.1%
$1,500	96	0.1%	0.1%	134	0.1%	0.1%
$1,600	63	0.0%	0.0%	88	0.0%	0.1%
$1,700	45	0.0%	0.0%	43	0.0%	0.0%
$1,800	26	0.0%	0.0%	30	0.0%	0.0%
$1,900	16	0.0%	0.0%	17	0.0%	0.0%
$2,000	20	0.0%	0.0%	19	0.0%	0.0%
$2,100	14	0.0%	0.0%	13	0.0%	0.0%
$2,200	12	0.0%	0.0%	14	0.0%	0.0%
$2,300	4	0.0%	0.0%	6	0.0%	0.0%
$2,400	3	0.0%	0.0%	7	0.0%	0.0%
$2,500	4	0.0%	0.0%	4	0.0%	0.0%
$2,600	2	0.0%	0.0%	4	0.0%	0.0%

$2,700	2	0.0%	0.0%	2	0.0%	0.0%
$2,800	1	0.0%	0.0%	3	0.0%	0.0%
$2,900	1	0.0%	0.0%	1	0.0%	0.0%
$3,000		0.0%	0.0%	3	0.0%	0.0%
$3,100		0.0%	0.0%		0.0%	0.0%
$3,200		0.0%	0.0%	3	0.0%	0.0%
$3,300	1	0.0%	0.0%		0.0%	0.0%
$3,400	1	0.0%	0.0%	1	0.0%	0.0%
$3,500	1	0.0%	0.0%		0.0%	0.0%
$3,600		0.0%	0.0%		0.0%	0.0%
$3,700		0.0%	0.0%		0.0%	0.0%
$3,800		0.0%	0.0%		0.0%	0.0%
$3,900		0.0%	0.0%		0.0%	0.0%
$4,000		0.0%	0.0%		0.0%	0.0%
$4,100		0.0%	0.0%		0.0%	0.0%
$4,200		0.0%	0.0%		0.0%	0.0%
$4,300		0.0%	0.0%		0.0%	0.0%
$4,400		0.0%	0.0%		0.0%	0.0%
$4,500		0.0%	0.0%		0.0%	0.0%
$4,600		0.0%	0.0%		0.0%	0.0%
$4,700		0.0%	0.0%		0.0%	0.0%
$4,900		0.0%	0.0%		0.0%	0.0%
$5,100		0.0%	0.0%		0.0%	0.0%
$5,300		0.0%	0.0%		0.0%	0.0%
$5,400		0.0%	0.0%		0.0%	0.0%
$5,600		0.0%	0.0%		0.0%	0.0%
$5,700		0.0%	0.0%		0.0%	0.0%
$5,800		0.0%	0.0%		0.0%	0.0%
$5,900		0.0%	0.0%		0.0%	0.0%
$6,100		0.0%	0.0%		0.0%	0.0%
$6,200		0.0%	0.0%		0.0%	0.0%

$6,900		0.0%	0.0%		0.0%	0.0%
$7,200		0.0%	0.0%		0.0%	0.0%
$9,100		0.0%	0.0%		0.0%	0.0%
$14,100		0.0%	0.0%		0.0%	0.0%
Grand Total	181871	100.0%		184267	100.0%	

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Roger D. Colton, hereby state that the facts above set forth in my Rebuttal Testimony, OCA St. 8R are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: January 23, 2026

Signature: */s/ Roger D. Colton*
Roger D. Colton

Address: 34 Warwick Road,
Belmont, MA 02478-2841

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	Docket No.: R-2025-30557165
v.	:	
	:	
PPL Electric Utilities Corporation	:	

DIRECT TESTIMONY

OF

LeeAnn Wise

On behalf of the

PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

Date Served: 12/29/2025

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1. Introduction

Q. What is the purpose of your direct testimony?

A. The purpose of my direct testimony is to summarize the public input hearing testimony of PPL customers regarding the proposed rate increase and tariff changes, and to contribute relevant customer-focused information for the Commission's consideration.

Q. Were Public-Input Hearings held in this proceeding?

A. The Pennsylvania Public Utility Commission (PUC or Commission) conducted six Public Input Hearings to gather testimony from ratepayers to learn how the proposed increase would impact them. On Monday, December 8, 2025, a Public Input Hearings was held in-person at Scranton University Brennan Hall at 6:00 PM. On Tuesday, December 9, 2025, an in-person Public Input Hearing was held at the Catasauqua Municipal Building at 6:00 PM. On December 10, 2025, an in-person Public Input Hearing was held in Harrisburg, at the Keystone Building at 6:00 PM. On December 11, 2025, an in-person Public Input Hearing was held at the Manheim Township Public Library at 6:00 PM. Two additional telephonic calls were held on December 15th at 1:00 PM and 6:00 PM.

At the four in-person hearings and two telephonic hearings, over 100 unique consumers testified regarding the above issues. This summary focuses on testimony pertinent to the OCA's overall recommendations set forth in the OCA's direct testimony.

2. Affordability of Rates

Q. What concerns were raised about the affordability of the rate increase?

A. Approximately 48 consumers testified that PPL's proposed rate increase would materially harm affordability and place essential electric service out of reach for many households. Tr. 94-96, 101, 105, 107, 110-116, 148, 173-174, 176-177, 193, 211, 229, 235, 242, 243, 246, 251, 280, 282, 285, 335-336, 394-395, 422, 433-434, 468-469, 482, 496, 512, 513-514, 598, 600, 640, 668.

PPL customers testified that they are struggling with higher costs for necessities, and that an additional rate increase will place a substantial burden on household budgets.

Eddie Day Pashinski, the State Representative for Pennsylvania's 121st District (Wilkes-Barre) testified "I'm looking for fairness, balance, and something that is accessible so that people can afford. There is no way on God's green earth that a 25% rate increase is a reasonable increase. Customers are not receiving an increase in their salary of income at 10, 12, 15, or 20 percent. We use a couple of words affordability, accessibility and quality. If it is not affordable, it is not accessible. Therefore, quality does not matter." Tr. 94-96.

Jim Haddock, the State Representative for Pennsylvania's 18th District (Luzerne and Lackawanna counties) testified, "The 6.98 percent rate increase translates to 22 percent cost of the distribution costs for the average customer to their bill...Yeah, we're in tough times…The state of Pennsylvania had 336,000 disconnects in the first nine months of 2025. That's a 16 percent increase over the 2024 figures… So, disconnects, people cannot pay for it...and this rate increase is pounding the residential people of Pennsylvania…Of the

$356 million per year, $254 million would be born on the backs of residential customers… this is top-heavy for the largest customer number, which is the residential rate." Tr. 101.

Kyle Donaghue state Representative for the 113th district (Lackawanna County), testified, "there are people in my district who are already choosing between heat and food. People are sitting in the cold because they're terrified of what the next bill will look like. Utilities love to talk about resiliency. But what - what about the resilience of the people paying the bills? This rate hike is not reasonable; it's not justified and it's certainly not fair. It is a direct result of PPL's poor planning, cushion, corporate treatment, and willingness to push cost and zone forecasting failures onto everyday people of Pennsylvania." Tr. 107.

The Mayor of Scranton, Ms. Paige Cognetti, testified "Families cannot absorb anymore Utility rate increases. The cost of electricity, gas, water and sewer are climbing faster than the wages of the people who rely on these services." Tr.110. The Mayor of Scranton further testified, "Billions of households in our city spend 6 to 10 percent of their income on energy alone. That means there is less food to cover the bill. It means skipping medication. It means choosing between safety and affordability in the coldest months of the year." Tr.111.

Ms. Doyle testified "I don't want to have to choose between keeping the lights on and making sure I can't afford food. No one should have to make that decision. Right now,

I am concerned about the rising cost of electricity and what else homeowners will have to sacrifice." Tr. 115-116.

Mr. Jeff Smith testified that "the rate increase will have a domino economic effect on municipalities, school districts and cities." Tr. 148.

Representative Ms. Jeanne McNeill of the 133rd district (Leigh and Northampton counties), testified "there is an affordability crisis right now and a rate increase will only add to it." Tr. 173. Mr. Lamont McClure, a Northampton County executive, testified, "with rising prices in all phases of our life, the trip to a grocery store now brings anxiety." Tr. 176-177.

Witness Mr. Matt Haskell testified that his family is looking to move out of state because utility costs are becoming unaffordable. Tr. 224. Mr. Benjamin Roelloto echoed by Mr. Haskell stating, "I don't want to live here things are more expensive." Tr. 243.

Representative Madison serves the 104th Legislative District, (South Harrisburg, Steelton, Highspire, Swatara), one of the most impoverished districts in Pennsylvania. Mr. Madison testified that "many of his constituents are living in or at the poverty level and that increase in electricity rates could drive customers into homeless shelters." Tr. 280. He was also concerned about the impact on small businesses within his district since the prices of goods and services have already caused businesses to close, adding "an increase in electricity rates will further force the number of businesses into closure." Tr. 282.

Ms. Sarah DeSantis testified on behalf of Representative Justin Fleming of the 105th Legislative District, who serves Susquehanna Township, Pembroke Borough, Lower Paxton, and Dauphin County. In the testimony Ms. DeSantis provided on behalf of

Representative Fleming, it discussed how the representative grew up in poverty, making him very aware of the cost of living issued residents are facing. Tr. 285.

Ms. Nyla Jackson testified, "A rate hike of this percentage would create serious hardship for all forcing people to make unacceptable choices between paying for essential utilities and covering other important necessary necessities. Essential services like electricity are not optional." Tr. 335-336.

Senator Ms. Judy Schwank of the 11th district (Berks County) testified that "it is not merely a financial matter; it is about access to a necessity of life." She also testified "many customers are fearful in these difficult economic times…Electricity is not a luxury. It lights our homes, warms our meals and sustains our lives. The rate increase of this magnitude threatens to limit access to this vital utility. Based on the proposed increase, customers would receive what amounts to another monthly electricity bill…No rate increase can be considered reasonable." Tr. 468-469.

Ms. Mary Lee Dentz testified that the "working public does not get a 7 percent increase in their paychecks…However, PP&L wants to increase the residential rate by 7 percent, the industrial rate by 2.6 and the commercial rate by 3.3 percent. I don't feel that our increase is fair." Tr. 482.

Mrs. Venessa Lynch testified that "when electricity becomes unaffordable, health suffers…Families in older, inefficient homes, especially renters, may reduce air conditioning or heating during extreme temperatures, putting children, seniors, pregnant people and those with asthma or heart conditions at serious risk. High utility bills force

impossible choices. No parents should have to choose between keeping the lights on and buying groceries, filling a prescription or paying rent." Tr. 496.

Ms. Jennifer Engle testified as to her concerns regarding the rate impact on small businesses. She testified that "many small businesses are still recovering from recent economic challenges and higher energy costs could hinder their ability to stay open or expand." Ms. Engle also testified "it will definitely pass along higher costs to consumers, reduced employees and possibly even layoffs." Tr. 394-395.

Mr. Jere Swarr testified that "I'm also concerned about costs going up for the individual in our house, but they also go up for business. Churches, schools, libraries will all be hit with the whammies of the electric bill." Tr. 434.

Mr. Colby Wesner is a physician who works with Think Big Pediatric Cancer Fund, an organization that helps families manage medical costs. Mr. Wesner testified that "the most common need we see is assistance with electricity bills…The proposed PPL rate increase would further increase these families' financial strain and add to their anxiety and hardship during an already devastating time." Tr. 508.

Mr. David Young, Chief Executive Officer of Schuylkill Community Action testified that the proposed electric rate increase does not exist in a vacuum. Regarding residential customers, Mr. Young testified that "PPL's requested rate increase directly threatens ability to keep their homes heated in the winter, to cook and store healthy food and to maintain table housing without the constant food fear of shutoff notices and disconnection." He also testified that "lowering rates for data centers only incentivize more growth while shifting - shifting risk and expense onto households least able to absorb it. The PUC has both authority and responsibility to prevent this outcome. The Commission

has a clear opportunity to set a precedent that residential customers should not be forced to subsidize infrastructure and system costs created by data centers and the multinational corporations they serve. Those entities have the financial capacity to pay their fair share, and they should." Tr. 513-514.

Ms. Laura Heroux testified that "PPL should prioritize efficiency, responsible spending and equitable cost distribution rather than shifting financial pressure onto everyday customers. Residential customers are already facing significant financial strain due to inflation, higher housing costs, healthcare expenses and food prices…Electricity is not a luxury. It is a basic necessity required for heating, cooling, cooking and medical equipment. A rate increase would disproportionately harm low and fixed-income households, seniors and families with children, many of whom have little flexibility to absorb higher utility bills. For these customers, even modest increases can force difficult choices between paying for electricity and meeting other essential needs. Affordable and reliable electricity is essential for community stability, public health and economic resilience. Protecting residential customers from higher costs help - helps ensure that energy remains accessible to all, not just those who can afford rising bills." Tr. 598-600.

The Mayor of Wilkes-Barre, Mr. George Brown, testified that "the median household income for Wilkes-Barre residents, according to U.S. Census 1 Bureau, is $47,970." "Many of our elderly residents are on a fixed income. Wilkes-Barre City also has residents from low-income households who receive financial assistance from various social service agencies. I fear that this rate increase will push our financially insecure residents to face the choice between paying their electric bill or paying for their food or medicine cost. In addition to the impact that the rate increase will have on personal

finances, I fear that the rate increase on businesses will have a domino effect on the local economy." Tr. 640.

Mr. Anthony Cook, a small business owner who makes custom bicycle frames, testified that "I need electricity to run my business and I cannot pass on the increase in electricity rates onto my customers as they will not pay more for bicycle frames." "I'm losing sales every year because they cost more money, and I sell less. And I'm seeing my business fade away from me right in front of my own eyes. It's crushing my dreams." Tr.668.

3. Impact of Data Centers on Rates

Q. What concerns were expressed about the impact of data centers?

A. A significant portion of the public input testimony focused on the constructions of data centers and the significant demand they place on the electric grid. A total of 37 customers testified that data centers should be required to pay their fair share of the proposed rate increase. Tr 99-105, 119-121, 128, 131-133, 143, 193, 203, 208, 218, 240, 330, 335-336, 375-376, 381, 397, 413, 426, 428, 486, 490, 495-496, 521-522, 525, 551, 654.

Customers testified that the demand created by data centers is a primary driver of increased infrastructure costs. Accordingly, they asserted that such costs should be allocated to the data-center operators and not shifted onto residential ratepayers. Witnesses repeatedly stated that large corporate entities should bear their fair and proportionate share of the financial burden associated with the increased demand they create.

Mr. Jim Haddock, State Representative for the 18th District (Luzerne and Lackawanna counties) testified that, "given the tremendous amount of growth in Pennsylvania and around the country in data centers, we need a firm commitment from PPL that those data centers pay their fair price, and they take the burden of their responsibility of the costs onto the data centers. We also need PUC to require that the data centers pay their fare cost, not the people. This must be done through regulation with the PUC. The LP-5 must be scrutinized very heavily in this rate request." Tr. 100.

State Representative Haddock, testified, "This rate increase is totally out of line with the economic picture of Pennsylvania at the current time. It is unjustified because it predominantly rests on the backs of those 1.3 million residential payers. This is not fair that residential payers and small businesses are getting the second largest increase next to residential payers. And corporate payers are receiving the smallest increase. And data center class is receiving a reduction." Tr. 102.

Representative Mr. Kyle Donahue of the 113th district (Lackawanna County) testified that "Families are rationing, skipping, cutting, paying the next bill won't break them. And now PPL arrives at our door again, demanding more. Meanwhile, giant corporate users get a free ride. Let's be capable - let's be clear. PPL proposes no increase for its LP-5 rate class, the class that includes data centers. So, households, seniors, small businesses and working families must foot the bill while massive energy consuming corporate users are shielded. This is not equity. This is not fair. This is a deliberate - deliberate choice to place the burden on those least able to absorb it." Tr. 105.

Mr. Jordan Moran testified, "we need to act now before these data centers become the new Coal Baron's. We can't be the ones to foot the bill. The purpose of Utility Company is to provide a service not to seek investment enrichment with customer funds." Tr. 128.

Ms. Geralyn Esposito testified, that "PPL should go to the data centers and ask them to give you the money you need to supply them with the energy they need…If you have corporations that want to come in and will make profits on the back of every resident in my town, how can you not ask them to pay for their fair share?" Tr.119-120.

Mr. George Jendrey also testified that "large load customers should not only have to cover the incremental cost of interconnecting their facilities, but they should also cover the total impacts of the grid. Don't let the PP&L residential customers be roadkill in the race for AI. A flat job rate, higher utility rates is not what PA residents want or deserve." Tr.133.

Mr. Lawrence Zale also testified to the impact of data centers. He testified "who benefits from data centers? Apple, IBM, Amazon, and Microsoft. These companies are taking the stock market to record levels; they are flush with money. And PPL is asking residential customers to pay for data centers. Where is the logic in this?" Tr. 143.

Ms. Jones testified by asking the question: "if these corporations have so much money to build these data centers, why can they not finance them by yourself? Why do our electricity bills have to go up?" Tr. 251.

Ms. Sarah DeSantis, speaking on behalf of Representative Fleming of the 105th Legislative District, testified that "data centers should be held financially responsible for the rate increases directly attributable to their energy consumption and related infrastructure impacts." Ms. DeSantis emphasized that constituents within Representative

Fleming's district are concerned about subsidizing private corporations whose energy needs far exceed those of ordinary consumers and testified "We should not be allowing the wealthy owners of data centers a discount when our residents can't afford to keep their homes." Tr. 286-287.

Ms. Theresa Diffendal testified that "data centers won't bear the brunt of the cost of spiking electricity consumption as PPL proposes to lower rates from the customer class that most AI data centers fall under…Indeed, their proposal only benefits these data centers and incorporates none of the Public Utility Commission's provisions from the draft model tariff, which are meant to protect residents like me." Tr. 316.

Ms. Jennifer McDuffy testified that "PPL appears to be using outages allegedly caused by data centers as a need to increase rates. She further testified that while data centers are receiving tax breaks and lower rates, residential customers are being penalized." Tr. 325-326.

Reverend Kevin Long testified that "it's absurd that this proposal calls for the people who don't want these data centers to foot the bill to meet AI's unquenchable thirst for electricity. Too many Pennsylvanians are struggling to get by, and it requires a heart two sizes too small to suggest they should struggle more. At the very least, out-of-state corporations should have to pay their own way." Tr. 330.

Mr. Ron Bataoaro testified that "data centers, subsidized by billionaires, are taking money away from hard working families. Propping up these companies don't create value for anyone but themselves." Tr. 332-333.

Mr. Vatalaro testified that "supporting these corporate ventures does not create meaningful economic value for the broader community but instead shifts financial burdens onto those least able to absorb them." Tr. 332.

State Representative Ms. Nikki Rivera representing the 96th district, (Lancaster City, Manheim Township, East Petersburg Borough), also shares this concern, testifying "I'm a little concerned that residents pay more than our businesses, but I'm also especially concerned at what residents will pay per kilowatt hour when the data centers do come online." Tr. 367

Senator Mr. James Malone representing the 36th district, (Lancaster County), testified that "multi-billionaire tech companies need to cover the cost of using our infrastructure. It is unacceptable that families in Pennsylvania should pay even a dollar more a month to subsidize big tech. The PUC should prioritize families here, reject these rate increase proposals until we have some basic consumer protection in place. The model tariff for data centers and other large loop customers should be in place before PP&L can increase rates for everyone and spread-out costs being driven by a few large companies. This will help make sure families in my district are not stuck footing the bill for upgrades and infrastructure that big tech companies need as they pull energy from our grid." Tr. 372-373.

Ms. Bernadette Margel testified that "electricity cost represents more than 64% of her utility costs." Tr. 375. She also agreed with Senator Malone and Representative Rivera testifying, "if there's an additional benefit to those of us who are residential consumers, OK we'll pay our fair share. But don't throw everything into one big bucket and ask us all to

pay equitably when the data centers are the ones that seem to be driving a lot of this infrastructure increased need." Ms. Gail Hoffer echoed Ms. Margel's testimony. Tr. 376.

Senator Katie Muth of the 44th District (Berks County) testified: "I'm very concerned that this proposal is not about reliability or safety for households, but rather it is about protecting shareholder returns, and executive compensation and corporate expansion while shifting the financial burden onto regular people and small businesses who have no choice but to pay. In just four years, the price to compare has jumped from roughly 7.5 cents per kilowatt hour to nearly 13 cents, an increase of more than 70 percent even before accounting for the distribution rate hike now before this Commission. This proposal continues a dangerous and increasing - increasingly familiar pattern. Profits are privatized while costs are socialized." Tr. 473-476.

Ms. Tamela Trussell testified that "the tech companies receive state tax breaks and additional incentives for data center development. Residential customers do not receive such breaks." Tr. 521-522. Witness Ms. Theresa McCollum agreed with Ms. Trussell's statement regarding tax incentives. Tr.525. Ms. Jennifer McDuffie also testified that data centers won't pay sales tax for 15 years. Tr. 326.

Witness McCollum and Mr. Chirstopher Budusky both expressed concerns about the amount of electricity data centers will draw from the grid, possibly leading to future brown and black outs. Tr. 413, Tr. 525. Ms. Lynn Goldfarb also testified that she is worried about outages that could occur, like the Texas freeze, due to the demand data centers will bring. Tr. 381.

Ms. Engle testified that "data centers should be expected to make equitable financial contributions to the universal service programs which help disadvantaged

customers because data centers are already significantly increasing electric bills…They are increasing the cost of these programs while paying nothing towards them. Pay for all costs related to transmission and distribution upgrades necessary for their interconnection unless you can prove to the PUC that the upgrades benefit other customers in significant ways. If these data centers can spend $52,000,000,000 to buy sites, they can afford to pay the cost." Tr.397.

Mr. Favoroso testified that "I do not believe that the data centers that would benefit from this rate increases to residential customers add value to my life in any form and I do not want my money to subsidize these facilities. Subsidizing these operations of the data centers does not improve the quality, safety, or affordability of my electricity. This rate increase would not materially improve the quality of my life." Tr. 426.

Mr. Parrish also testified that, "make the data centers pay the full cost of their expansion." Tr 428.

Mr. Kenneth Kodama, who is a residential solar customer, testified as follows: "Residential customers shouldn't be subsidizing the increased demand caused by these data centers. The data centers should pay all costs related to transmission and distribution upgrades necessary for their interconnection and not be given a lower distribution rate than residential customers." Tr. 486.

Ms. Madison Mullen testified "the Commission needs to uphold their duty to regulate the predatory practices of companies such as PPL by rejecting this rate increase request, rejecting others like it, and continuing to support implementation of the large load tariffs or other policies that will ensure data centers pay their share of the chaos they are causing everywhere they pop up." Tr. 490.

Mr. Pedro Torress testified that "it's reasonable that since PP&L is doing well and tech giants are flush with investors, it's they who stand to profit the most from infrastructure upgrades would also bear the lion's share of its cost." Tr. 557.

Mr. Christian Krupsha testified that "we're being asked to subsidize the infrastructure for some of the most profitable companies in the world while those companies get a rate reduction. Last year, data centers caused about $460 million in transmission upgrades in PP&L territory. And if residential customers pay roughly a third of that cost across a million customers, that's like about $150 per customer that we've absorbed." Tr. 654.

4. **<u>Environmental Concerns caused by Data Centers</u>**

Q. What testimony was raised regarding environmental concerns caused by data centers?

A. Over the course of the six public input hearing, 5 witnesses testified to their concerns data centers will have on the environment. Tr. 193-194, 208, 243-244, 326, 396, 403, 474, 495, 496, 503, 520, 595, 660, 661.

Mr. Barry McMickle testified that "the demand for water to cool data centers is exasperating the water prices. Data center developers are increasingly tapping into freshwater resources. Eastern Pennsylvania had a very dry year last year and we should be very cautious before adding another stressor to that water supply." Tr.193-194.

Witness Ms. Connie Yaqub testified that, "I'm also someone who cares a lot about the environment, and I am concerned about the environmental impacts." Tr. 208.

Witness Mr. Benjamin Robilotto testified to concerns about the impact runoff from data centers will have on farmers, particularly the Amish community. Tr.243-244.

Ms. Jennifer McDuffy testified to her concern over the environmental impact that data centers will cause Middlesex Township. She testified, "I am concerned about converting permeable land into concrete and asphalt...Large data centers also require large amounts of water for cooling which will impact the local water resources." Ms. McDuffy stated that "she had attended a presentation in Virginia where residents reported turning on their faucets and not having water due to the large amount of water data centers consume." Tr. 326.

Ms. Jennifer Engle testified that "PPL states if all these centers come online, there will be a major energy shortfall in PPL territory in the next five to six years. PPL's parent company wants to build gas fired power plants specifically to supply data centers, an environmental and consumer cost nightmare." Tr. 396.

Ms. Tamara Shephard testified to her concerns regarding health issues data centers cause. She testified that "we have reliable data that shows that we people that must live near these data centers for any length of time, they have water supply issues to their home. They're showing increased spikes in miscarriages and dramatic increased rates of incredibly rare types of cancers." Tr. 403

Mr. Jay Parrish testified that "he is concerned about the pressure to produce more electricity quickly, which will lead to increased use of coal and gas both of which are thermal waste and methane producers that cause environmental issues." Tr. 427.

Senator Muth also expressed concerns about data centers, testifying that they "cause equipment damage, power disruptions, and safety hazards to the environment." Tr. 474.

Ms. Venessa Lynch who is a consultant for Mom's Clean Air Force, testified that "in June, PPL families saw generation cost increases of around 20 percent. Now, PPL is proposing a 20 percent distribution increase as well. Even worse, the data centers responsible for both hikes are being given cuts to their costs in the current proposal, which is directly opposite to the PUC's own judgment that data centers are absolutely impacting electricity distribution costs. Utility companies continue to seek higher profits and prioritize data centers at the expense of families. Proposed rate hikes would pull millions of dollars from working families' budgets even as costs for groceries, rent, childcare and healthcare keep climbing." Tr. 495-496.

Dr. Barbara Brandom testified, "costs of data center development to residents in Pennsylvania extend much further than electricity rate hikes to further include deterioration of air quality, and climate and exposure to constant noise, light and radiofrequency electromagnetic fields." Tr. 503.

Ms. Tamel Trussell testified that "the additions of these data centers and many others proposed in the Conodoguinet Creek watershed will exacerbate poor air quality, water quality and quantity. With increased 2.5 particulates, numerous hazardous chemicals including heavy metals, salts and PFAS, the residents will bear the brunt of the increase in water, wastewater and electric utility bills." Tr. 520.

Ms. Stacey Kimmel-Smith stated, "it feels fundamentally unfair to ask households already dealing with rising costs to finance infrastructure expansions that primarily serve

private corporations and AI ventures that may ultimately displace jobs rather than strengthen our regional economy." Tr. 595.

Mr. Nathan Eachus expressed his concerns over data centers testifying that "the public bears the cost through higher utility bills, degraded air quality, and reduced access to essential drinking water. The Commission must protect ratepayers, safeguard public health because these data centers are powered by methane and diesel running 24/7/365, poisoning our air, and demand full transparency from utilities, developers, and water suppliers before these speculative projects impose irreversible burdens on Pennsylvania communities." Tr. 660-661.

5. Quality of Customer Service provided by PPL

Q. What issues were raised regarding customer service provided by PPL?

A. Eight customers testified regarding their dissatisfaction with PPL's customer service, describing repeated delays in equipment replacement, insufficient vegetation management, unreliable electrical service, and persistent billing issues that have negatively impacted them. Tr. 182-185, 231, 303-304, 312, 338-339,541,586.

Ms. Kris Burek, a witness at the Catasauqua public input hearing testified that "on December 29, 2024, a drunk driving accident damaged a streetlight and residential property on Main Street. Tr.182. It took approximately ten months to repair the damage. This was only after the Borough Manager and Borough Secretary attempted to contact PPL eight to ten times. The issue was finally resolved after a formal complaint was filed with the Public

Utilities Commission. Currently there are four streetlights out on the main street in Catasauqua, presenting a real danger to residents." Tr.183. Ms. Burek also testified that "residents have had to add their own lights outside their homes for safety reasons due to the lack of operating street lighting." Tr.184. Ms. Burek further testified that "if PPL was an employee and you gave them a task to do and they didn't do it for 10 months until they were pushed to do it, would you give them a raise? I would not…Ratepayers are paying PPL more to power these additional outdoor lights, effectively paying a maintenance fee for inoperative street lighting." Tr. 185.

Witness Mr. Kyle Gardner testified to his frustration with PPL's lack of tree trimming, stating "all three years of living in Herbert and during the winter storms, anywhere I drive through, where it's PPL, trees just hanging on the wires. They just cut enough for the cars to get through, and they leave it there months at a time." Tr. 231.

Mr. Michael Brubaker also testified that "it was extremely expensive $150 thousand dollars, and a lengthy process in connecting to the grid." Tr. 300. Brett Reinford echoed Mr. Brubaker, noting that "connecting to the grid was expensive and very time-consuming." Tr. 312.

Ms. Cherice Burrus testified, asking PPL if the plan to install or already have a smart micro grid which uses renewable energy or solar, and wind as examples, and smart tech in place to locate potential grid failures. "My point on that is preventing outages is possible and not a reasonable reason to increase rates if those systems were in place." Tr. 303-304.

Ms. Terece Cyrus testified to her frustration with PPL customer service. Her bill continued to increase prompting her to reach out to PPL to determine the cause. Ms. Cyrus

testified that she feels her bills are being estimated, as usage continues to rise. "After numerous phone calls and extremely long wait times, a PPL customer service representative suggested she have her meter replaced." Tr. 340-341. Ms. Cyrus testified, "Ultimately, I was forced to enter the budget billing program for three years that expires on an annual basis. These budget billings do not explain the usage." Tr. 338-339.

Mr. Adrian Sanchez wanted to know if vegetation management was part of the increase. He testified, "in the cities there are trees hanging on the power lines." Tr. 400.

Mr. Francis Lawrence also testified "I was out of service for 75 hours in 2011. And if the trees were trimmed the way they were supposed to be under the vegetation management specs that PPL has, there would not have been an outage for that long of a time in my area." Tr. 541.

Mr. James Roberts testified that "PPL cannot be trusted to do something even when ordered by the Commission. He further referenced Docket Number M-2023-3038060 regarding the numerous billing issues customers experienced in 2023." Tr. 531.

Witness Mr. John Theisen also testified to concerns over tree trimming. He testified, "they should improve the efficiency of their work crews, such as the tree trimmers that we had in our area about a year and a half ago, who took an inordinate amount of time to finish the job." Tr. 586.

6. PPL Financial Health

Q. What comments were made regarding PPL's financial earnings?

A. Approximately 10 customers testified that PPL's claimed need for a rate increase was inconsistent with PPL's financial strength. Tr. 101-102, 142, 237, 316, 408-409, 479, 517, 585.

Representative Haddock testified, "PPL as a company is having a pretty good year financially. In 2025, they raised their dividend, and they continued all four quarters, including the quarter that's been announced. And it's been a modest 2 - 2 percent - 2 cent increase, taking it from 25 cents per dividend for stockholders to 27 cents. PPL is on decent times financially themselves." Tr. 101-102.

Senator Muth also testified, "I'm very concerned that this proposal is not about reliability or safety for households, but rather it is about protecting shareholder returns, and executive compensation and corporate expansion while shifting the financial burden onto regular people and small businesses who have no choice but to pay." Tr. 473.

Witness Mr. Lawrence Zale also testified that, "PPL's gross income of 1.2 billion in income and having had profits." He further testified, "they are not in debt." Tr. 142.

Mr. Scott Ettinger testified that "the CEO received a salary and bonus totaling $11.4 million dollars a year, which he characterized as an excessive level of compensation for the chief executive of a public utility company that provides an essential service used by the public. The CFO receives a total compensation package of $1.3 million dollars a year. That is a tremendous amount of money for just two people at the top of the organization." Tr. 237.

Ms. Theresa Diffendal testified, "this rate increase comes on the heels of an $880 million in reported earnings for PPL in 2024 with an 11 percent profit margin. An increase from 2023's reported earnings of $740 million." Tr. 316.

Ms. Stephanie Schultheisz testified that "PPL Corporation reported $711,000,000 in their third quarter earnings last year. This year they're reporting $994,000,000 for their third quarter. PPL's annual revenue has been increasing from the reports I've been reading, including a 36.64 percent increase in 2021, 5.192 percent increase in 2022, 1.8 percent increase in 2023, and 8.42 percent increase last year. If its customers have had to be creative enough to keep surviving in the economic realities of 2025 with less, I would hope PPL can use their actual growth and earnings to manage their business needs and growth effectively. Surely, if I can survive without meaningful adjustments to my pay for a decade, PPL can find a way to use their revenue without disrupting my survival by sucking my finances further dry." Tr. 408-409.

Senator Muth testified, "when residents see monopoly utilities posting strong financial performance while their bills skyrocket, they lose this - they lose faith that the system is fair or that regulators are acting independently of corporate influence. Approving this increase without correcting the underlying cost allocation problem will send a clear message to Pennsylvanians that corporate profits matter more than household affordability, livelihoods and people health." Tr. 479.

Ms. Margel testified that "the PPL proposal would increase their return to investors from about 3.9% to nearly 11%. That's a triple percentage. This needs to be reviewed and considered. Tr. 376. Witness Maggie Waggoner all agreed with Mrs. Margel's comments." Tr. 517.

Witness Mr. John Theisen testified that "PPL's total business has increased from $5.8 billion in 2021 to about $9 billion in 2025. Their net profits have risen from $739 million in 2023 to about 1.2 billion in 2025. The average annual return on PPL stock for

the last three years was 14.7 percent. And from 11/30/21 to 12/1/22 alone, PPL increased their price to compare by 82 percent. And as we all know, just last year, PPL got a 50 percent increase of 15 in their DSIC, generating an extra 37-and-a-half million dollars. All this seems to indicate that PPL is doing very well indeed and does not need an increase." Tr.585.

7. Conclusion and Recommendations

Q. Please summarize your conclusion and recommendations.

A. Customer testimony at the public input hearings strongly supports and reinforces the opposition to PPL's proposed rate increase. Witnesses highlighted that the service territory includes a large population of customers who are already highly or severely energy burdened, as well as many customers living on fixed incomes, making rates unaffordability. Testimony indicated that failure to adequately account for affordability risks worsening public health outcomes by increasing energy burdens and forcing customers to choose between essential needs such as food, heating, and medical care. Therefore, witnesses requested that the Commission consider the effects of increasing already unaffordable rates when rendering its decision in this proceeding.

PPL's customers urged the Commission to establish a fair and equitable rate classification for data centers, ensuring that the large corporations who are building them are paying for the increased need for infrastructure development. The public testimony consistently called for a rate that places the financial responsibility for increased grid demands on the entities causing those demands—in this case, data-center operators—rather

than on residential customers. The overarching concern expressed was the need for fairness, transparency, and a rate-making process that protects ordinary consumers from subsidizing large corporate energy users.

I recommend and urge the Commission to thoroughly review the public input hearing testimony regarding PPL's proposed rate increase. I also recommend the PPL address the concerns raised by customers in their rebuttal testimony. Customers' voices must be heard and taken into consideration when determining the final rate increase.

Q. Does this complete your Direct Testimony?

A. Yes

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2025-3057164
PPL Electric Utilities Corporation	:	

VERIFICATION

I, LeeAnn M. Wise, hereby state that the facts above set forth in my Direct Testimony, OCA Statement 9, are true and correct to the best of my knowledge, information, belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

DATED: December 29, 2025

Signature: /s/ LeeAnn M. Wise
LeeAnn M. Wise

Address: 555 Walnut St.,
Harrisburg, PA 17101

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 16

Direct Testimony of Joseph Lookup

Topics: **Reliability Performance**
Storm Restoration and Planning
Large Load Interconnections

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph Lookup, and my business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") as Vice President – Transmission and Distribution Planning and Asset Management and provide services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What are your responsibilities as Vice President – Transmission and Distribution Planning and Asset Management?

A. I oversee the Transmission Planning, Asset Strategy, Portfolio Management, Project Development, Real Estate, Project Management and Construction Management Groups. This includes responsibility for Transmission system reliability, investment strategy and project execution.

Q. Please describe your professional experience.

A. Prior to working at PPL Electric, I worked as a consultant providing engineering, project management, construction management services for utility, industrial, commercial, and educational clients. At PPL Electric, I have worked in Engineering, Project and Construction Management, and Asset Management in various engineering and project leadership, and management roles.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is as follows:

- To explain the Company's reliability performance and describe proposals aimed at improving reliability performance;
- To discuss trends that the Company is seeing with respect to storms and describe Company's plan for addressing storm restoration for more frequent and intense storms; and
- To describe how the Company is meeting the challenges associated with interconnecting new large load customers.

Q. Are you sponsoring any exhibits in this proceeding?

A. No.

II. RELIABILITY PERFORMANCE

Q. Please describe your assessment of the Company's electric system reliability.

A. The Company's system reliability is generally better than most national utility peers, based on comparisons using the Institute of Electrical and Electronics Engineers ("IEEE") Annual Reliability Benchmarking Survey as well as the Edison Electric Institute ("EEI") Reliability Survey. The 2024 IEEE survey reported on reliability for over 70 million customers represented by 73 operating companies. PPL Electric has been a top quartile IEEE System Average Interruption Frequency Index ("SAIFI") performer since 2014. PPL Electric's 2024 IEEE SAIFI value was 0.661, versus an

IEEE panel median of 1.45. Similarly, PPL Electric ranked 11th out of 80 utilities for IEEE SAIFI on the 2024 EEI survey.

The Customer Average Interruption Duration Index ("CAIDI"), or average duration of a customer interruption, is slightly underperforming the median of 124 minutes with a value of 136.6. However, the Company's customers experience fewer annual minutes without electric service than do peer utilities. The Company's System Average Interruption Duration Index ("SAIDI"), or total minutes an average customer is without service in a year, is better than most peers (90 annual minutes per customer in 2024 and 92 minutes in 2023, versus panel medians of 137 minutes in 2024 and 119 minutes in 2023.). For Customers Experiencing Multiple Interruptions ("CEMI"), on the 2024 EEI survey PPL Electric ranked 14th out of 55 companies reporting values for percentage of customers seeing 3 or more interruptions ("CEMI3+") in 2024.

Although PPL Electric has generally performed well compared to its peers, the Company recognizes that improvement is still needed in this area to improve the overall customer experience. This was highlighted in the Pennsylvania Public Utility Commission's ("PUC" or "Commission") Management and Operations Audit issued in June 2024, and actions are in place to improve the Company's CEMI, CAIDI and SAIDI metrics, in addition to ongoing plans around SAIFI and Momentary Average Interruption Frequency Index ("MAIFI"). In particular, the Company will continue to evaluate opportunities for new storm hardening programs or acceleration of existing mitigation programs and/or projects for reliability to minimize outages associated with increased storm activity (as explained further below).

Q. Does the Company consider other factors as it reviews the reliability of its electric distribution system in addition to SAIFI, CAIDI, and SAIFI?

A. Beyond SAIFI, SAIDI, and CAIDI, PPL Electric routinely considers other reliability measures such as CEMI, Worst Performing Circuits, Worst Performing Segments, Customers Experiencing Recent Interruptions ("CERI") at the 7-day, 30-day, and 90-day measures. Customers Experiencing Long Interruption Duration ("CELID") and MAIFI are also considered. PPL Electric also monitors the reliability and health of assets through asset monitoring, routine maintenance activities, voltage monitoring, and tracking and trending of equipment failures.

Q. Please describe your overall assessment of the effectiveness of management as a result of your reliability analysis.

A. PPL Electric's analysis of reliability performance supports the Company's view that it is being effective and well-managed with respect to reliability. Benchmarking through vehicles like IEEE and EEI shows that performance in a variety of reliability measures is better than most peers, which management believes reflects the efforts and investments that have been made over the years to build a smarter, more resilient electrical infrastructure. The Company is a leader in the use of new technology in the industry, primarily due to the established culture that empowers management and personnel to innovate and never settle for status quo. Management uses a broad suite of dashboards and key performance indicators ("KPIs") to understand the leading and lagging indicators of reliability performance. These metrics allow management to make investment and operational decisions that are designed to improve the overall customer

experience and help ensure the Company meets its first quartile operational goals. In addition, the Company prides itself on being a learning organization, always finding ways to improve processes or procedures and learning from the past.

PPL Electric's culture of innovation is evidenced by the industry innovation awards it has won, including the 2025 Smart Electric Power Alliance ("SEPA") Resilience Power Player Award for predictive failure technology that proactively identifies failing electrical components before they cause outages; the 2024 Thomas F. Farrell II Safety Leadership and Innovation Award presented to Bill Farber for outstanding safety leadership; and the 2023 Charles Steinmetz Top Innovator Award from Public Utilities Fortnightly, recognizing Sal Salet and his team for advancements in smart grid automation, downed power line detection, and renewable energy integration. These honors reflect the Company's commitment to pioneering solutions that enhance grid reliability, safety, and sustainability.

Q. What programs, policies, or actions has the Company specifically implemented to achieve a level of reliability that is indicative of the Company being well-managed?

A. The Company began its increased investment in aging infrastructure following the development of its 2009 Maintenance Optimization Strategy ("MOS") Report to stem the increase of failures and reliability issues due to an aging fleet. Much of the investment was made into the transmission system since then, primarily focused on rebuilding aging 69kV transmission lines, replacing wood poles with more resilient steel structures, and replacing aging substation assets. As a result of these investments, the

Company's transmission system has seen a 90% improvement to transmission SAIFI over the years 2012-2024.

The Company also invested in replacing aging infrastructure on the distribution system over that period, but only enough to maintain existing reliability levels. Many of the improvements to distribution SAIFI came because of the Company's Smart Grid program in 2015. That program enables the Company to automatically identify and isolate faults on the distribution system and then sectionalize and restore customers without human intervention, restoring customers often in seconds or minutes.

The Company has recently experienced its worst storm performance and worst SAIFI performance in recent history due to a record number of storms in 2024. The Company is confident that an increased investment in the distribution system is needed now to strengthen and harden its system to be more resilient to the increase in storm and weather-related events and to improve the overall customer experience.

Q. How does PPL Electric determine what are the right investments to make?

A. PPL Electric has a comprehensive governance process in place to guide its capital investment decisions. This process ensures that investments are aligned with both system and customer needs, regulatory requirements, and corporate objectives. There are three main components of this governance process as I will describe below.

Asset Management Process: The Transmission and Distribution Asset Management department is responsible for identifying work and developing associated costs for infrastructure investments. These investments, once approved by management, are included in the business plan and ultimately approved at the PPL

Corporation board level. The department also reviews projects periodically, considering factors such as need, prioritization, cost, schedule, and scope of work. Project reviews and authorizations are conducted monthly through the Transmission Accountability Meeting ("TAM") and Distribution Accountability Meeting ("DAM") processes.

Business Planning Process: PPL Electric prepares a five-year business plan annually, which is aligned with PPL Corporation's overall business plan. The business plan includes capital investments that have been approved through the Asset Management Process. This iterative process involves submitting the plan to PPL Corporation until it is approved by the Board of Directors. The business planning process is informed by system needs, customer interconnections, regulatory requirements, and customer service needs.

Governance and Approval: Projects included in the approved five-year business plan move on to the Governance and Approval process. The Governance and Approval process includes several stages, from planning and development, engineering, construction, in-service, and close-out. This structured approach ensures that all projects are thoroughly evaluated and approved at various levels, including Director and Vice President levels, in accordance with Delegation of Authority policies and procedures.

This governance framework ensures that PPL Electric's capital investments are strategically planned, thoroughly evaluated, and aligned with both internal and external requirements. Additional discussion of PPL Electric's governance process can be found in the direct testimony of PPL Electric witness Dennis Urban (PPL Electric St. No. 2).

Q. Are there other factors that affect the Company's reliability performance?

A. Yes. While the Company has robust reliability measures and programs in place, as discussed above, that does not mean it is immune to external factors which can have an impact upon system reliability. As mentioned above, the Company has seen a record number of storms in 2024 and one of the worst years in recent history for reliability. The increase in storms has caused an extensive amount of outages and damage primarily due to trees and vegetation falling into lines. Because of this trend, there is a strong need to harden the Company's system to withstand these events. The Company has developed design and construction standards that will allow us to harden its facilities, including stronger poles, insulated conductor, and underground facilities. Implementing these solutions now is necessary to improve the system's reliability and the overall customer experience. The Company also has a program to manage vegetation, as explained in the direct testimony of PPL Electric witness Nicole Howell (PPL Electric St. No. 17). Vegetation management factors heavily into the Company's system reliability, especially considering dealings with invasive species, such as the emerald ash borer and spongy moth.

Q. Please explain further the problems caused by invasive bug species.

A. The invasive emerald ash borer and spongy moth are causing the mortality of Ash and Oak trees to rise across the Company's service territory. When these trees defoliate and die, they can fall on to Company infrastructure and cause outages. Approximately 30% of the trees that the Company removes are Ash Trees.

Q. Please describe the Company's proposal with regard to invasive bug species.

A. As discussed in the direct testimony of PPL Electric witness Nicole Howell (PPL Electric St. No. 17), the Company intends on increasing its vegetation management budget to proactively address invasive bug species. PPL Electric is also proposing a program to expand right-of-way ("ROW") rights to address off-ROW trees.

III. STORM RESTORATION AND PLANNING

Q. One of the three reasons for which the Company filed its last rate case in 2015 was because of the accelerated capital investments it was making to maintain and improve system reliability in the face of major storms. Briefly describe the Company's outlook on the frequency and severity of storms in 2015.

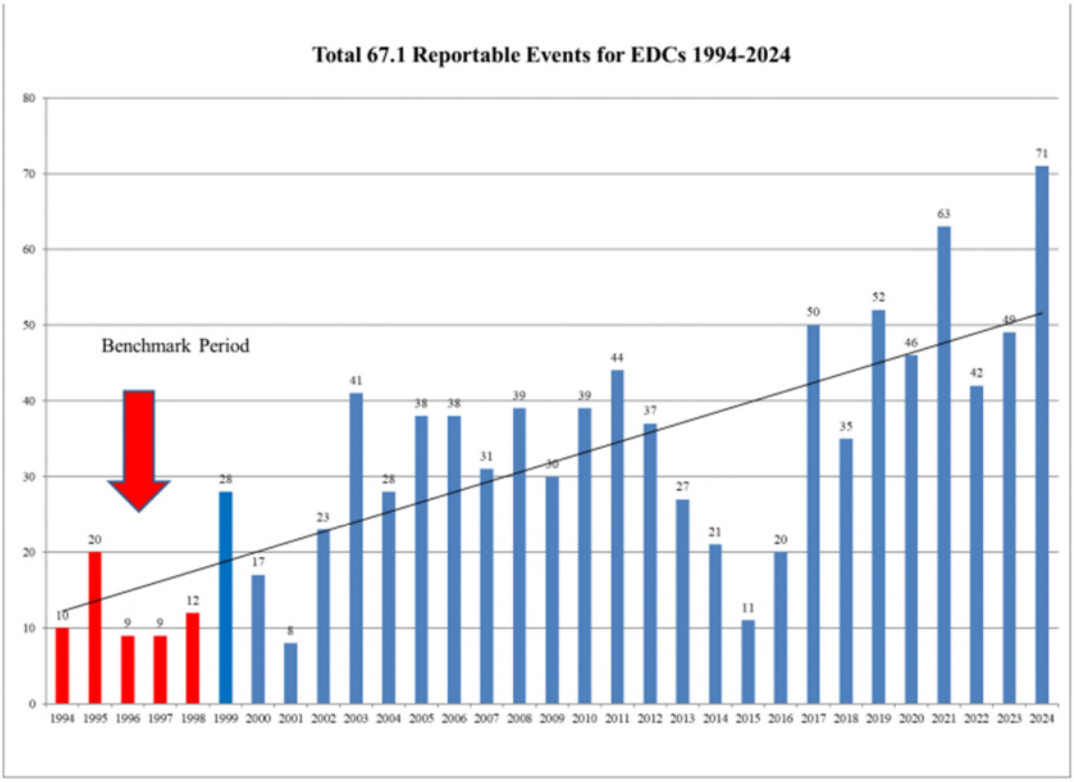
A. Concerns over storm hardening in the 2015 rate case stemmed from several recent major storms that the Company had experienced, namely Hurricane Irene in August 2011, the Halloween Snowstorm in October 2011, and Hurricane Sandy in October 2012. These storms prompted the Company to conduct a review of its system to determine how to reduce the impacts of major storms. From the Company's 2012 base rate proceeding to the Company's 2015 base rate proceeding, the Company had made efforts and undertaken initiatives to improve storm response and outage management. Part of this effort included the implementation of a Storm Damage Expense Rider ("SDER"). In the 2015 rate case, the Company proposed changes to the SDER which would, in part, address concerns regarding the unpredictable nature of storms.

Q. How has the Company's experience with the frequency and severity of storms changed since the 2015 rate case?

A. I would note that the frequency and severity of storms, as well as outages related to these more frequent and severe storms has increased for the Company and for Pennsylvania electric distribution companies ("EDCs") as a whole. In the Commission's most recent 2024 Pennsylvania Electric Reliability Report,[1] 2024 had the most reportable events for all EDCs in Pennsylvania since 1993. A copy of Table 4 from the 2024 Pennsylvania Electric Reliability report is reproduced below:

[1] https://www.puc.pa.gov/media/3565/24_electric-reliability-report_final.pdf,

Table 4 – Total 67.1 Reportable Events for EDCs 1994 through 2024



As seen above, EDCs across the Commonwealth experienced 71 reportable outage events in 2024, as compared to 49 events in 2023. Specific to PPL Electric, the Company experienced a significant number of storms, which resulted in 17 reported outage events in 2024. While it did not record a Major Event in 2024, it experienced 11 storms of 600 cases or higher, including six storms of over 1,000 cases.

However, reportable storms data does not tell the whole story. PPL Electric has experienced and expects to continue to experience increases in the number, severity and frequency of non-reportable storm events as well. In 2024, the Company experienced 20 non-reportable storm events, as compared to 31 in 2023 and its historic prior 10-year average of 17. In 2025, PPL Electric is on pace to be a record storm count year with 39

total storms (30 non-reportable) through September 14th, the most ever by this time of year. With respect to severity, PPL Electric notes that the trend in the average number of damage locations (cases) per PUC Reportable storm has been increasing by approximately 3% per year from 2016 to 2025. And, with respect to frequency, PPL Electric notes that it experienced an average of 40 total (reportable and non) storms per year from 2021-2024, versus and average of 23.6 for the 10 years prior to that period. Importantly, from an operational perspective, the costs incurred from non-reportable storms are of a similar nature as costs incurred from reportable storms and should be granted similar opportunities for cost recovery, as discussed further in the direct testimony of PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13).

Essentially, 2024 presented one of the most challenging years for electric utilities, including PPL Electric, in history. The Company anticipates that these weather trends will continue, and that the number and frequency of severe storms will increase going forward, noting that 2025 is currently on pace to record the highest storm count in any single year.

Q. How has the Company's focus on storm response and proactive storm hardening evolved since the last rate case was filed?

A. Related to storm hardening, pursuant to its inspection and maintenance ("I&M") practices, PPL Electric recognizes that while it cannot control the frequency and severity of weather events it can implement proactive measures that prevent outages from occurring. In particular, PPL Electric has a specific focus on equipment performance,

and has four programs implemented under its I&M plan that are designed to improve equipment performance:

(1) Asset Health Management, which focuses on the use of data-driven failure probability models to optimize addressing aging infrastructure, the capturing of asset health and critically scores to refine its programs to deliver the most effective reliability impact per dollar invested, and the Company's Long-Term Infrastructure Improvement Plan ("LTIIP") that includes proactive installation of measures aimed at improving reliability and customer experience;

(2) Chronic Reliability Remediation, which most recently focuses upon the Company's 2024 initiative to "harden" its circuits including those most impacted by weather events given the increased number of storms that have been experience, and proactive circuit analysis that reviews every circuit on a four-year cycle to address operational and reliability characteristics for each circuit;

(3) Engineering Design Standards, which include the Company's Reliability Principles and Practices that ensure the Company plans, protects, and operates its electric distribution system under a consistent sent of principles to ensure system safety and reliability; and

(4) Smart Grid, which includes efforts by the Company since its last base rate case to enable it to react rapidly to changes occurring on the distribution system due to weather (or other) events.

PPL Electric also has robust vegetation management practices related to tree pruning, removal, re-clearing, and herbicide application inside of the ROW. PPL Electric also removes hazard trees outside of the ROW when possible. Additional information

regarding the Company's current and proposed enhanced vegetation management practices is provided by PPL Electric witness Nicole Howell (PPL Electric St. No. 17).

In summary, based upon the increased frequency and severity of weather events, the Company has enhanced its focus and its multi-faceted approach to both: (1) improve response and repair time to help ensure fewer customers are affected by storms outages for a shorter period; and (2) harden the distribution system to prevent weather-related outages from occurring in the first place.

Q. How is this additional focus on storm response and storm hardening measures driving the need for rate relief in this matter?

A. The Company's enhanced focus on storm response and storm hardening measures is one of the primary drivers of rate relief in this proceeding. Although the Company continues to ensure that it is allocating resources in an efficient manner (i.e., by ensuring that its portfolio of activities produces the best reliability result for a given expenditure), this involves additional expenditures in the form of both capital investments designed to improve system resilience and reliability, and O&M expenses designed to respond to storm events and improve how the system is maintained and decrease the risk of storms impacting existing facilities.

IV. LARGE LOAD INTERCONNECTIONS

Q. Please explain why the subject of data centers and other large load interconnections in the Company's service territory has emerged as an important issue.

A. Data centers and other large load customers are increasing in Pennsylvania. While these customers will provide the opportunity for significant economic development within the Company's service territory, they also represent a large load influx onto PPL Electric's system presenting new challenges. Pennsylvania is fast becoming an epicenter for data center innovation, and PPL Electric is seeing a significant portion of this growth in its service territory. Large load customers are attracted to the Company's modern and robust electric grid, and PPL Electric has an increasing number of data center projects in advanced development. The pipeline of projects exceeds the Company's current peak load of 7.8 GW. In practical terms, that means the Company is preparing to more than double its system demand in just 5–6 years—growth that took over a century to reach. This large-scale growth directly enhances the lives of PPL Electric's 1.5 million customers in eastern and central Pennsylvania. It drives down costs, improves grid reliability, and helps ensure that households and communities reap the rewards of robust infrastructure while supporting economic revitalization and job creation across the region. PPL Electric provides a robust transmission system that data centers need to operate efficiently, offering both high reliability and high capacity.

Q. What impact does the Company anticipate from the development of data centers and the resulting demand?

A. Data centers are driving substantial load growth at an unprecedented level. PPL Electric will need to make significant investments in the transmission system to interconnect these new customers. This will include investments that are paid for by the customer and investments that are paid for by the Company. With respect to investments that are put into rate base, the Company is mindful not to create stranded asset risk for other customers. Additionally, PPL Electric must account for the resource adequacy challenges created by this significant load growth. By carefully planning and executing these investments, PPL Electric aims to support the growth of new customers without compromising the service quality for existing customers.

Q. Does the Company have a planned response to the expected impact of data centers and other large load interconnections?

A. Yes, the Company is already implementing this plan through its existing electric service agreement ("ESA") process. Notably the current ESA includes minimum load guarantees (80% of contracted load until service commitment is satisfied), load ramp schedules, and security instruments to ensure that the customer pays enough in revenue to cover the cost of rate-based investments. Additionally, the agreement outlines early termination terms and conditions to protect both the Company and other customers from stranded cost risk. By adhering to these provisions, the Company aims to maintain a balanced and sustainable approach to managing the increased demand while mitigating stranded cost risk to other customers.

Q. Is PPL Electric proposing to adjust its tariff to address these issues as a part of this proceeding?

A Yes. The Company is proposing to revise its Rate Schedule LP-5 to mirror what it is currently requiring in its ESA with large customers. Under the proposed tariff language, any large load customer that requires upgrades that will be socialized through rates must provide adequate security that it will meet a revenue guarantee equal to the amount of costs placed into rates. As explained earlier, this involves minimum load guarantees for the term of the service commitment and security instruments covering the obligation in the event that the customer defaults.

Q. How has the Company handled such large load interconnection requests up to this point?

A. Under the Company's current retail tariff, service at or above 69 kV is provided under Rate Schedule LP-5, which generally requires the customer to pay for all interconnection costs. Historically, this approach has worked well, as the system upgrade facilities needed to interconnect the LP-5 customer only benefited the interconnecting customer, justifying the customer covering the cost. New large load customers have created the situation that they are necessitating upgrades that provide benefits to the entire grid. These include reliability benefits arising out of upgrading the networked bulk electric system. The Company has been extending service under its LP-5 rate schedule and including load commitment guarantee terms in the customer's ESA. The load commitment language in the ESA is similar to the Company's line extension

guarantee terms in Rule 3 of the tariff for lower voltage line extensions. In addition to the customer's contribution in aid of construction ("CIAC") obligation, the customer guarantees to take service in an amount that the customer will pay electric service rates equal to the upgrade costs that are socialized through transmission rates. This is designed to ensure that the investments to interconnect these customers are justified and that other customers will not be left paying for stranded assets.

Q. Has the Company's existing treatment of new large load interconnections in this manner been successful?

A. Yes. Although it is still early in the large load development trend, and there are not any current large load customers in service that are subject to the new ESA terms, the Company has not experienced any significant pushback to the ESA terms and has successfully executed ESAs with these terms for load additions in the pipeline.

Q. If the Company's use of its existing ESA process for new large load interconnections has been successful, why is the Company proposing to revise its Rate Schedule LP-5?

A. PPL Electric utilized its existing ESA process to try to meet the needs of the new large load customers. However, in the long term the Company wants to memorialize its large load interconnection terms in its tariff for transparency and consistency.

Q. How does the Company protect, or plan to protect, other customers from the risk that a planned large load may not materialize?

A. The proposed revisions to the LP-5 rate schedule require a customer to provide security in an amount that equals the costs being put into rates. In the event that the customer stops taking service prior to PPL Electric receiving revenue equal to the rate-based costs, the Company will draw down the security and apply those funds to reduce its plant in service amount. This has the effect of backing these costs out of rates, so that other customers do not pay for upgrades needed for load that did not materialize.

Q. Are there any benefits to other customers from interconnecting new large load customers?

A. Yes. First the upgrades to the bulk electric system will improve the reliability and resiliency of the transmission grid. In certain instances, these upgrades may create new transmission paths which will allow for additional generation to be brought online. Second, customers should see significant reductions in their transmission costs. PPL Electric recovers its costs for its transmission system through its Federal Energy Regulatory Commission ("FERC") formula rate. These costs are allocated to customers by the amount they contribute to the system peak. When these large loads are interconnected, they will represent a significant percentage of PPL Electric's system peak, and as a result lower the portion other customers are responsible for paying.

Q. Does this conclude your direct testimony?

A. Yes, it does.

PPL Electric Statement No. 16-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REBUTTAL TESTIMONY OF
JOSEPH LOOKUP
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Large Load Interconnection**
Reliability and Performance
Storm Restoration and Planning

Dated: January 23, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph Lookup, and my business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") as Vice President – Transmission and Distribution Planning and Asset Management and provide services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you previously filed testimony in this matter?

A. Yes.

Q. What is the purpose of your rebuttal testimony?

A. In my rebuttal testimony, I respond to portions of the direct testimony submitted by the Pennsylvania Public Utility Commission's ("Commission" or "PUC") Bureau of Investigation and Enforcement ("I&E") Witnesses Walker and Tarr, Office of Consumer Advocate ("OCA") Witnesses Hoyt, Colton, and Wise, Office of Small Business Advocate ("OSBA") Witness Ewen, Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") Witness Havumaki, Energy Justice Advocates ("EJA") Witness Rábago, Environmental Intervenors ("EI") Witness Nelson, and PP&L Industrial Customer Alliance ("PPLICA") Witness LaConte. In particular, my rebuttal testimony

addresses issues pertaining to large load interconnections, the Company's electric service reliability and performance, and PPL Electric's storm restoration and planning.

Q. Are you sponsoring any exhibits or schedules as part of your rebuttal testimony?

A. Yes. Attached to my rebuttal testimony is PPL Electric Exhibit JL-1R [Answer to CAUSE-PA VIII-9 and CAUSE-PA VIII-9 Attachment 1].

II. LARGE LOAD INTERCONNECTION

Q. Do any of the parties provide comments or propose adjustments or recommendations related to the Company's reliability and performance?

A. Yes. OCA Witness Hoyt provides analysis, findings, and recommendations regarding large load interconnections. OCA Witness Colton also sets forth findings and recommendations regarding large load interconnections and affordability. OCA Witness Wise similarly offers testimony on the impacts of large load interconnections discussed during public input hearing held in this proceeding. Further, OSBA Witness Ewen provides testimony on the inclusion of new large load customers in the LP-5 rate class and on allocation of universal service charges to new large load customers. Meanwhile, CAUSE-PA Witness Havumaki offers recommendations regarding the Company's proposed treatment of new large load interconnections and its proposal to socialize transmission system costs associated with new large load customers. Additionally, EJA Witness Rábago provides recommendations on the Company's proposed LP-5 rate schedule revisions regarding cost allocation, and cost increases. Also, EI Witness Nelson makes recommendations regarding the Company's

proposed LP-5 rate schedule revisions. Lastly, PPLICA Witness LaConte likewise provides recommendations regarding the Company's proposed LP-5 rate schedule revisions.

Q. Do you have any initial thoughts on the other parties' positions regarding PPL Electric's large load tariff proposal?

A. Yes, I believe that the other parties are underestimating the potential for new large load customers to create a win-win situation for existing customers. These new customers will fund substantial investment in the Company's transmission system, which will make it more reliable and resilient for all customers. At the same time these new large load customers will shoulder a larger share of transmission costs meaning that existing customers will benefit from an improved grid at lower cost. In real numbers, the Company is anticipating that a residential customer with average monthly usage of 1,000 kWh will see their transmission costs go down by approximately $40/year with the first addition of 1 GW of load. If the Company interconnects the projected 20 GW of load it is anticipating, existing residential customers stand to see transmission costs be reduced by approximately $255/year. (*See* PPL Electric Exhibit JL-1R [Answer to CAUSE-PA VIII-9 and CAUSE-PA VIII-9 Attachment 1.) The other parties have raised legitimate concerns regarding affordability impacts in the generation and capacity markets. Although this proceeding is focused on distribution, the Company has carefully considered these recommendations and revised its proposal to address these issues.

Q. In preparing PPL Electric's large load tariff provisions did you consider the model tariff for large load interconnections proposed by the Commission?

A. I have reviewed and considered it and assisted in preparing the Company's comments submitted at Docket No. M-2025-3054271. However, the Company submitted its base rate case on September 30, 2025, prior to the PUC issuing its order on the model tariff on November 6, 2025. My responses to the other parties' witnesses will address many of the topics raised in the model tariff now that the Company has the benefit of having reviewed it.

Q. Do any of the other parties recommend creating a new rate class for large load customers?

A. Yes, OSBA Witness Ewen, CAUSE-PA Witness Havumaki, and PPLICA Witness LaConte all recommend creating a separate rate for new large load customers. (OSBA St. No. 1, pp. 4, 16; CAUSE-PA St. No. 2, p. 21; PPLICA St. No. 1, pp. 4, 13-15.) The reasoning provided is that new large load customers are fundamentally different than existing LP-5 customers, a new rate class will allow the Company to assign costs to the new large load customers and assign Universal Service costs to new large load customers.

Q. Why did the Company not propose a new rate schedule for large load customers?

A. The Company's rate schedules are for distribution rates. LP-5 customers take service at or above 69 kV. PPL Electric's tariff defines its distribution system as facilities operating at voltages below 69 kV. The LP-5 rate class only has a customer charge to cover certain fixed costs associated with providing retail service to these customers. The costs of the distribution

system facilities are not allocated to LP-5 customers because LP-5 customers do not use or benefit from the distribution system. Regardless of the size of the customer, all LP-5 customers are similarly situated for the purposes of *distribution* ratemaking.

Q. Would the Company consider creating a new large load rate class?

A. Yes, but it would not resolve all of the concerns that the other parties have. PPL Electric is not opposed to creating a rate class for customers with peak demands in excess of 100 MW. This would allow the Company to assign a portion of Universal Service costs to this rate class, which I will discuss in additional detail later. However, the fact remains that no costs from new large load customers will be allocated to other customers in their distribution rates with or without this new rate class. Additionally, it will not allow for the direct assignment of transmission costs to this new rate class. Transmission costs are allocated in accordance with the Company's Federal Energy Regulatory Commission ("FERC") Formula Rate, which is not affected by a customer's distribution rate classification.

Q. How do you respond to the other parties' concerns about the impact to affordability created by new large load customers?

A. PPL Electric is also mindful of keeping rates affordable for customers. However, the Company disagrees with the criticisms from the other parties. The new large load customers do not have any impact on distribution rates, as the interconnection system upgrade costs are recovered through transmission rates. Adding data centers and other large load customers to the PPL Electric system will reduce transmission rates for existing customers. This leaves the

impact to affordability being caused by generation and capacity costs which PPL Electric has no control over.

Q. Does everyone agree that new large load customers do not impact distribution rates?

A. No, specifically testimony at the Public Input Hearings, various customers and public officials alleged that data center development is the principal driver behind the Company filing this distribution base rate case. This is not true, and I will explain in greater detail below, none of the costs to serve new large load customers are included in distribution rates.

Q. Do they have similar concerns about transmission rates?

A. The other parties' concerns with the Company's projections of transmission rate reductions mostly involve challenging Company assumptions in its analysis. Specifically, they question the Company's assumptions about the amount of additional load and the cost to interconnect the new customers. I do not think these are fair criticisms as it is extremely likely that adding new large load customers will have a downward pressure on transmission rates. PPL Electric's transmission costs are allocated to customers based on their contribution to the Company's system peak. The current system peak is approximately 7.5 GW. It is safe to assume that adding a 1 GW large load customer will increase the system peak to 8.5 GW because the new large load customers are expected to have stable continuous operations. This will result in this one new customer being allocated approximately 12% of the Company's transmission revenue requirement. The percentage being allocated to large load customers will only increase as new customers are interconnected. It is true that the revenue requirement will

increase as upgrade costs are included in rate base. However, those increased costs will be far outpaced by large load customers being allocated a substantial portion of transmission rates which will have the effect of reducing transmission rates for other customers as I explained earlier.

Q. Can you explain the other parties' concerns about the impact of new large load customers on the generation and capacity markets?

A. Yes, the other parties explain that the generation markets are unable to add capacity to match the new large load additions. This has created a supply and demand challenge, where supply cannot meet demand, resulting in higher prices. PPL Electric agrees that new large load additions are contributing to increases in generation and capacity costs. In fact, the Company has advocated for legislative change to address the affordability challenges being created by the generation markets. However, PPL Electric is a transmission and distribution company and has no control over generation and capacity market costs as it operates in a restructured state. *See* 66 Pa. C.S. §§ 2801, *et al.* Using transmission and distribution rates to address concerns with generation markets runs afoul of cost of service principles and is bad public policy. The other parties have legitimate concerns about the design of the generation and capacity markets, but they should raise those concerns directly with the entities that are responsible for those markets, just as PPL Electric has been raising its concerns.

Q. Could the Company address generation and capacity costs issues with its default service plan?

A. Several of the parties point to the Company's increasing Price to Compare ("PTC") as evidence of the impact of new large load customers are having on affordability. PPL Electric has a Commission-approved Default Service Plan where it acquires generation supply for customers that do not shop. The costs of acquiring that default service are passed through directly to the customers using that service, and PPL Electric earns no mark-up or profit for providing Default Service. The increases in the PTC are a result of the same supply and demand dynamics I discussed above. The Company designed its Default Service Plan with affordability and rate stability in mind. There is nothing PPL Electric can do in its Default Service Plan to meaningfully address affordability until the underlying fundamentals of the generation and capacity markets are addressed.

Q. Did the other parties express any concerns about other customers being responsible for the costs to interconnect new large load customers?

A. Yes, and this was a theme of many of the parties' statements that addressed the proposed large load provisions. Specifically, OCA Witness Hoyt, OCA Witness Colton, OCA Witness Wise, CAUSE-PA Witness Havumaki, EJA Witness Rábago, EI Witness Nelson, PPLICA Witness LaConte, and OSBA Witness Ewen all addressed their concerns about costs to interconnect new large load customers being allocated to existing customers. (OCA St. 5, p. 42; OCA St. 8, pp. 88-93; OCA St. 9, pp. 8-15; CAUSE-PA St. No. 2, pp. 6-7; EJA St. No. 1 pp. 71-77; EI St. No. 1, pp. 10-21; PPLICA St. No. 1, pp. 11-12; OSBA St. No. 1, pp. 15-16.)

Q. Can you explain PPL Electric's policy on allocating costs associated with interconnecting new large load customers?

A. As an initial matter it is important to understand what costs are involved in interconnecting a new large load customer. The new large load customers that are being discussed by the other parties are LP-5 customers, or in other words, customers that are taking service at transmission voltage levels. Any costs associated with interconnecting these new large load customers that are socialized through rates will be recovered through the Company's FERC Formula Rate and consistent with cost allocation principles described below. Interconnecting new large load customers has almost no impact on distribution rates, which are the subject of this case.

When a new large load customer applies for service, the Company evaluates whether the required upgrades only benefit the new customer, or if the upgrades would provide broader grid benefits. Upgrades that only benefit the customer are directly charged to the customer through a Contribution in Aid of Construction ("CIAC") payment. Upgrades that provide broader grid benefits are recovered through the Company's FERC Formula Rate because all customers benefit from the additional reliability benefits the upgrade provides. The Company's policy is explained in greater detail in the Company's response to OCA VIII-9 and OCA VIII-9 Attachment 1. (*See* PPL Electric Exhibit JL-1R.)

Q. Do the other parties have any concerns with Company's current policy on cost allocation of interconnection costs for new large load customers?

A. Yes, their concerns are generally that new large load customers should pay for the entirety of upgrades through CIAC, and that PPL Electric has too much discretion in determining which costs are socialized under its current policy.

Q. Do you agree with their concerns?

A. No. PPL Electric is following FERC precedent in socializing network upgrades that benefit other customers. The other parties' recommendations are asking the PUC to exceed its jurisdictional authority and dictate the terms of transmission ratemaking. Likewise, I disagree that there is not appropriate oversight of PPL Electric's decision to socialize certain interconnection upgrade costs. The Company is subject to prudency and proper cost allocation challenges at FERC with respect to its transmission investments. None of the parties have provided any testimony as to why FERC's oversight of PPL Electric's transmission rates is inadequate. Regardless, the other parties cannot confer jurisdiction over transmission rates to the PUC simply because that would be their preference.

Q. How do you respond to the other parties' criticism that new large load customers are not paying their fair share?

A. I disagree with the criticism because it ignores how transmission costs are allocated. While a portion of upgrades costs that provide benefit to all customers will be recovered through transmission rates, the new large load customers will pay a significant portion of those

socialized upgrade costs. The Company's FERC Formula Rate is allocated to customers based on their contribution to the PPL Electric system peak. Because the new large load customers will have a high peak demand, they will also be allocated a significant portion of the Company's revenue requirement for its transmission rate. There has been much criticism that the LP-5 distribution customer charge is being reduced from $994.00 to $973.44. However, what is being ignored in that criticism is that the hypothetical 1 GW large load customer would be paying over $100 million a year in transmission rates under current rates. This will in turn lessen the amount of transmission costs to be recovered from other customers.

Q. Do you have a response to EJA Witness Rábago's contention that large load customers will put more costs on residential customers through the TSC (EJA St. No. 1, pp. 74-75)?

A. Yes, and it shows Mr. Rábago's lack of understanding of how PPL Electric's transmission rates work. The Company's TSC is to recover transmission costs from customers who take default service. However, the amount of costs recovered through the TSC is still based upon the customer class contribution to the PPL Electric system peak. With the addition of new large loads, the residential customer class will be responsible for a smaller percentage of the Company's transmission revenue requirement which will lower transmission costs for all existing customers, including the TSC for residential default service customers.

Q. How do you respond to the concern that the new large loads are speculative, and the load may not materialize?

A. The Company proposed a minimum load guarantee that will cover the cost of socialized upgrades to address any risk that load does not materialize as expected. The Electric Service Agreement ("ESA") makes sure that at a minimum the new large load customer will pay transmission rates equal to the cost of the socialized upgrade.

Q. Do the other parties have other concerns about the Company's minimum load guarantee proposal?

A. Yes, there is general concern that the new large loads will be able to peak shave to avoid paying transmission costs, that the minimum load guarantee security will not be used to insulate other customers from risk, and that the minimum load guarantee will not cover the entire cost of the socialized upgrades.

Q. Do you agree with the peak shaving concern?

A. No. The Company has designed its minimum load guarantee and standby charges to ensure that new large load customers are paying their fair share for the transmission system. During the guarantee period, the new large load customer will be paying 80% of their load ramp schedule regardless of actual usage. In practice, this will mean that the customer's peak demand value will be at least 80% of the agreed upon load ramp schedule. The Company will receive transmission revenue from the new large load customer until the guarantee obligation is satisfied even if the customer has no actual usage.

PPL Electric has also proposed new standby charges in Rule 6 of the tariff to ensure that customers with onsite generation are paying their fair share for reserve capacity. New large load customers will be paying for 30% of the nameplate capacity of their onsite generation to reserve capacity on the transmission system. I would note that, in my experience, new large load customers are not interested in peak shaving, and given the size of the loads, it would be impractical to reduce the entire amount of their load through peak shaving. However, assuming that the hypothetical 1 GW customer has onsite generation to serve its entire load, this customer would still be allocated transmission charges for 300 MW of peak demand. For reference, a 300 MW customer would be approximately six times larger than the Company's largest customer today. Again, this is a benefit with respect to all other customers' transmission rates.

Q. How will the Company utilize minimum load guarantee payments in the event of a customer default?

A. PPL Electric will credit the minimum load guarantee payments to transmission rate base, which will lower the amount of rate base and in turn reduce the amount that the Company is earning a rate of return on. OCA Witness Hoyt questions whether the Company would actually reduce the amount of rate base when it receives a minimum load guarantee payment. (OCA St. 5, pp. 42-43.) That has always been the Company's intent, and it is not opposed to further clarifying this in the Retail Tariff as part of the Company's compliance filing.

Q. How do you respond to the concern that the minimum load guarantee does not cover all of the costs of the upgrades?

A. Several of the witnesses allege that the minimum load guarantee only covers the cost of the initial upgrade, but not the entire revenue requirement over the life of the asset. This may be technically true, but the Company's proposal is still appropriate. The other parties assume that the new large load customer's transmission revenue will only cover the cost of the new upgrades. What is more likely is that once a new large load customer begins taking service it will continue to take service for decades. Given how the FERC Formula Rate is allocated, it is far more likely that the new large load customers will pay for the socialized upgrades several times over. In the event that the new large load customer terminates early, the minimum load guarantee will be used to lower rate base which will essentially have the effect of CIAC on rates. The other parties are overstating the likelihood of new large load customers ceasing to take service given the billions of dollars of investment these entities are making in their facilities. The new large load customers are a win-win for other existing customers because they will benefit from a more reliable transmission system and have lower transmission rates.

Q. Mr. Hoyt cites PECO's TSA as having provisions that are more protective to other customers. (OCA St. No. 5, pp. 43-44.) Do you agree with this conclusion?

A. No, and the protections that Mr. Hoyt describes are almost identical to PPL Electric's current ESA terms. PPL Electric has an 80% minimum load guarantee, termination payments, and a periodic review of whether the customer is meeting load commitments. I would note that the PECO agreement also contemplates socializing a portion of the interconnection upgrade,

which is why the agreement has termination payments.[1] Mr. Hoyt favorably references the PECO agreement in comparison to PPL Electric's agreement despite the two agreements being almost identical with respect to the terms and conditions to protect other customers from the large load customer load not materializing.

Q. How do you respond to the recommendation that new large load customers pay for the entire cost of the required upgrades through CIAC (CAUSE-PA St. No. 2, p. 12)?

A. I disagree with the recommendation. As a starting point, network upgrades, by their very nature, benefit all customers. They add to system reliability, increase transmission capacity and lower congestion, increase resiliency and operational flexibility, and expand capacity for new generation flow and interconnection, among other things. In recognition of these system-wide benefits, FERC has also long-favored charging network customers for costs of network facilities without an individualized benefit calculation, stating that "due to the integrated nature of the transmission network, network facilities benefit all network users," even if "the facilities were installed to meet a particular customer's request for service" and that "there is no need to identify further actual benefits in order to include the costs of network transmission facilities in transmission rates."[2]

[1] *See Transmission Security Agreement Between PECO Energy Company and Amazon Data Services, Inc.*, FERC Docket No. ER25-03492-000, pp. 3-4, 10-12 (Filed Sep. 23, 2025).

[2] *City of Anaheim, Cal.*, 113 FERC ¶ 61,091, at P 58 (2005), reh'g denied, 114 FERC ¶ 61,311 (2006)

Q. Have you considered the Commission's Model Tariff provision that would require a new large load customer to pay for upgrades through CIAC if they receive more than 50% of the benefit?

A. Yes, and I do not think it is a workable solution. The Commission's proposed "more than half the benefit of this line" provision, lacks the clarity and flexibility of PPL Electric's approach. It is unclear how electric distribution companies ("EDCs") are even to calculate and measure benefits of network upgrades to effectuate this provision. In transmission ratemaking, this is a highly contentious and litigated topic. Although complex tools have been developed to measure use of a transmission facility, they can only be implemented once the line is built and flows can be measured. Even then, they change in real time—to say nothing about changes over the decades of expected useful life of a transmission network facility. Finally, PPL Electric has serious concerns about the Commission's jurisdiction over this subject. Recovery of investment in transmission network upgrades is a ratemaking question. For transmission facilities, ratemaking is regulated by FERC, not by the Commission.

Q. Does EI Witness Nelson's recommendation resolve your concerns about the large load customers paying for the entire upgrade costs through CIAC?

A. No, if anything, Mr. Nelson's recommendation confuses the issue even more. Generally, Witness Nelson recommends that the customer pay for the upgrades through CIAC that will then be reimbursed to the customer as they take service. (EI St. No. 1, pp. 18-19.) This fundamentally misunderstands how CIAC works. CIAC is paid for upfront to cover the cost of the capital investment. Because the cost is paid for by the customer, there is no increase to

rate base. Under Mr. Nelson's recommendation, rate base would need to be increased as the CIAC was reimbursed to the customer. This defeats the entire purpose of having a customer pay CIAC. For this reason, and the other reasons provided in my rebuttal testimony, I reject Mr. Nelson's proposed redlines to the LP-5 rate schedule.

Q. Several of the witnesses raise concerns about the lack of transparency in the process to interconnect new large load customers, can you summarize their concerns?

A. Yes, OCA Witness Hoyt, EJA Witness Rábago, EI Witness Nelson, and PPLICA Witness LaConte all raise concerns about the transparency in the interconnection process. (OCA St, 5, pp. 5, 52; EJA St. No. 1, pp. 69-70, 73-74; EI St. No. 1, pp. 12-13; PPLICA St. No. 1, p. 10., 12-13.) They want the ESAs submitted for PUC review, a review of the allocation of interconnection costs, and a prohibition on charging new large load customers special rates. (OCA St. 5, pp. 8, 19; EJA St. No. 1, pp. 77-78; EI St. No. 1, pp. 5-6, 38-39; PPLICA St. No. 1, p. 13.)

Q. What is the Company's position with respect to submitting ESAs for review, including a review of the allocation of interconnection costs?

A. The Company is not opposed to submitting ESAs for information. However, the review should not include the ability for the Commission to review and reject the Company's allocation of interconnection costs between the customer and rates. As I discussed earlier, the determination of whether costs are properly included in transmission rates is a FERC

jurisdictional question. Any challenge of the Company's decision to include certain costs in transmission rates should be raised at FERC.

Q. Does the Company negotiate special rates with customers?

A. No, and all the ESAs with new large load customers state that the customer will be paying applicable tariff rates. The special terms are all for other customers' protection involving the minimum load guarantee and security provisions. PPL Electric cannot give any customer a preferential rate without receiving regulatory approval.

Q. Can you describe the other parties' concerns with the length of the term of the ESA?

A. Yes, there is general concern that the length of the ESA is not long enough, and that the minimum term should be between 10 and 20 years. The reasoning is that this will limit stranded asset risk on other customers. Additionally, they would like higher exit fees consistent with the Model Tariff proposal.

Q. Do you agree with these recommendations?

A. Not entirely. The Company's current proposal requires a minimum load guarantee until PPL Electric receives enough revenue to cover the cost of the initial cost of upgrades included in transmission rates. This accounts for the fact that utilities have an obligation to serve new load, and load growth is a legitimate need to address when upgrading its system. Covering the cost of the initial investment with a minimum load guarantee ensures that the investments in

serving new load are prudently made. This is consistent with how PPL Electric treats line extensions at lower voltages.

That being said, the Company is not opposed to having a minimum 10-year term for its large load ESAs. The minimum load guarantee would be 80% for the first five years, and 50% for the second five years. The customer would still provide security for the initial amount of socialized investment, however there would be an additional exit fee equal to the amount of the remaining minimum load guarantee. Proceeds from the exit fee would be used to reduce the Company's transmission revenue requirement. This proposal will result in new large load customers agreeing to take service in an amount that far exceeds the initial cost of upgrades placed into transmission rates.

Q. Do any of the parties raise concerns about the reliability impacts of interconnecting new large load customers?

A. Yes, OCA Witness Hoyt and CAUSE-PA Witness Havumaki raise concerns about reliability impacts from new large load interconnections. (OCA St. No. 5, pp. 44-50; CAUSE-PA St. No. 2, pp. 9-10.) There is passing mention of the impacts to the reliability of the transmission system, but the majority of their concern is about whether there will be enough generation capacity to serve the new load.

Q. Do you agree with their concerns?

A. With respect to the transmission system, the answer is no. The Company studies each interconnection application to ensure that the new customer can safely and reliably

interconnect to PPL Electric's grid. I do understand their concerns regarding generation resource adequacy associated with interconnecting these new loads. However, I disagree that PPL Electric distribution base rate case is the appropriate forum to address generation and capacity resource adequacy concerns. I am advised by counsel that PPL Electric has an obligation to serve all customers in a non-discriminatory manner. Additionally, the Competition Act requires EDCs to allow customers to have open access to competitive generation markets. Regardless of the merits of Mr. Hoyt and Mr. Havumaki's recommendation, the Company is without authority to turn customers away because of a lack of generation capacity. The appropriate venues to address these concerns are at FERC, and with the Pennsylvania General Assembly should the parties want to advocate for changes to the Competition Act.

Q. Would reliability concerns be resolved through Mr. Rábago's recommendation that the Company be required to use grid enhancing technologies (EJA St. No. 1, p. 79)?

A. Not entirely, and to be clear, PPL Electric is an industry leader in utilizing grid enhancing technologies. It was one of the first utilities to utilize dynamic line ratings ("DLR") on its transmission lines and has deployed this technology on 8 lines in Pennsylvania as of January 21, 2026. However, grid enhancing technologies seek to maximize existing assets. They cannot eliminate the need for new generation to meet current and projected load growth in PJM.. Additionally, grid enhancing technologies cannot eliminate having to build transmission facilities to interconnect and serve the new customers.

Q. Do you have any response to Mr. Rábago's recommendation that new large load customers be required to bring their own generation ("BYOG") and that a portion of it be renewables? (EJA St. No. 1, p. 79.)

A. I have the same concerns that I have with conditioning the interconnection of a new customer on PUC approval that there is adequate generation capacity to serve the customer. This recommendation is inconsistent with PPL Electric's obligation to provide non-discriminatory delivery service to all of its customers. It is not the EDC's role to assess the adequacy of generation resources available within PJM or to specify how any single customer sources its generation needs. Again, I would remind Mr. Rábago and other parties that the Competition Act of 1996 deregulated generation in Pennsylvania and set forth the obligations of EDCs to serve retail customers.

Q. Mr. Hoyt and Mr. Rábago recommend that new large load customers take service under a mandatory requirement that their load be interruptible. (OCA St. 5, p. 49; EJA St. No. 1, p. 79.) Do you agree?

A. No, and I come back to the Company's obligation to provide non-discriminatory service. I disagree that the Company has the authority to single out a type of customer based on their end use of the service and treat them differently. However, PPL Electric is willing to provide a voluntary interruptible option in its tariff that would allow the Company to curtail certain customers during times of system stress. To incent customers to choose this option, the Company would reduce the minimum load guarantee percentage to 60% for the first five years, and to 30% for the second five years under the ESA. A customer with interruptible

service would be less likely to create the ancillary costs that the other parties are concerned about which justifies the lower minimum load guarantee percentage.

Q. Did the other parties have any concerns about PPL Electric's load forecasting process?

A. Yes, Mr. Hoyt and Mr. Nelson criticized the Company's current load forecasting procedures. Generally, their concerns are that the Company is inflating its load projections by including projects at the Letter Of Authorization ("LOA") stage, not being transparent with its forecasts, and not performing enough diligence on whether the projects are duplicative. (OCA St. 5, pp. 50-51; EI St. No. 1, pp. 39-45.)

Q. Do you agree with this criticism?

A. No. The Company endeavors to be transparent with its load forecast so that those responsible for ensuring resource adequacy have information in time to take appropriate action. The other parties point out the risk of inflating a load forecast, but they fail to consider the risks of underestimating load growth. If the load does materialize and adequate market signals have not been sent for new generation to be built, the price shock for capacity will likely be similar to an overestimate. The Company's goal has always been to provide accurate load forecast information so that the market has enough time to respond to have generation ready to serve this new load.

Q. Does PJM reducing the Company's load forecast demonstrate that the process is flawed?

A. No, the Company is providing information to PJM, and it is PJM's discretion on how they want to use the information. Although PPL Electric is ultimately not responsible for ensuring resource adequacy, the Company is providing PJM with information to make informed decisions. I do not know why PJM reduced PPL Electric's load forecast or if it was advisable to do so, but it cannot be said that the Company was avoiding being transparent.

Q. Will Non-Disclosure Agreements ("NDAs") prevent the Company from sharing accurate load forecasts?

A. No. The Company is willing to share ESAs and load growth forecasts with its regulators with proper confidentiality protections in place. In fact, it has shared several ESAs during discovery in this case. These ESAs have also included customer load ramping schedules. The need for the NDAs is to protect the proprietary confidential information of our customers on the size and timing of the development of their projects. PPL Electric has nothing to hide.

Q. Does the Company oppose sharing load forecasts with the PUC?

A. No, and recent legislation has required EDCs to share load forecast information with the PUC. PPL Electric has no issue with sharing load forecast information with regulators and stakeholders broken down by new load under an ESA, under an LOA, and load that has made inquiries. In this way regulators and stakeholders will have adequate information to make decisions.

Q. Will this information include the more detailed information on the status of the new large load development such as site control and permitting?

A. PPL Electric is not opposed to sharing site control and permitting information to the extent that it has it from customers. This information would need to be shared confidentially as it contains proprietary information from customers.

Q. How do you respond to the allegation that the Company is inflating load growth projections because it financially benefits from it (EI St. No. 1, p. 40)?

A. I strongly disagree with this suggestion. It is generally true that load growth provides system upgrade opportunities for the Company. That does not mean that it is gaming the system by inflating its load forecasts. As I stated earlier, the Company is willing to provide a range of information on load forecasts so that regulators and stakeholders can make informed decisions. This voluntary transparency undercuts any argument that PPL Electric is manipulating load forecasts for financial benefit.

Q. Do other parties recommend that the Commission require new large load customers to contribute to PPL Electric's universal service costs?

A. Yes, OCA Witness Colton, OSBA Witness Ewen, and CAUSE-PA Witness Havumaki all recommend that new large load customers contribute to the Company's Universal Service Rider ("USR"). (OCA St. 8, p. 96; OSBA St. No. 1, pp. 17-19; CAUSE-PA St. No. 2, pp. 20, 25.) The reasoning provided is that, in their opinion, new large load customers will cause

affordability issues, which will increase the number of customers enrolling in universal service programs. Mr. Colton takes it one step further and recommends a non-bypassable systems benefit charge to assist customers who are not eligible for universal service programs. (OCA St. 8, pp. 6, 87-88.)

Q. Do you agree with the recommendations?

A. Not completely. The Company did not propose large load customers contributing to the USR because historically only residential customers paid for the USR. Under cost of service principles, residential customers were allocated the entire cost of the universal service programs because only residential customers can take advantage of those programs. However, the Commission has since indicated in the Model Tariff proceeding that allocating a portion of USR costs to large load customers is appropriate. The Company is not opposed to allocating $10 million of USR costs to the newly created LP-6 rate class. The Company agrees to establish an LP-6 rate class and allocate $10 million of the total projected USR costs to that rate class effective January 1, 2027. The Company will establish a customer charge to recover these costs from the LP-6 rate class. Further, the Company proposes to change the USR rate filing from once per year in January to three times per year in January, May, and September. This will provide an opportunity to update the LP-6 rate and spread the costs to newly connected LP-6 customers. The Company will provide a revised Universal Service Rider Tariff schedule in its compliance filing.

Q. Do you have a response to OSBA Witness Ewen's recommendation that large load customers make a one time "CIAC" payment towards universal service costs (OSBA St. No. 1, p. 18)?

A. Yes, and initially I disagree that the payment would be in the form of CIAC. CIAC payments are customer payments towards capital construction projects. This would be a one-time payment towards a customer assistance program. That being said, the Company's proposal of allocating $10 million to the new LP-6 class is a superior proposal, as it will provide continuous, stable funding to universal service program costs, rather than variable one-time payments that could cause USR rate volatility.

Q. Do you have any additional thoughts on Mr. Colton's non-bypassable charge recommendation?

A. Yes, I believe it is completely inappropriate. What Mr. Colton is alleging, without directly saying it, is that current cost allocation policies are inadequate to assign costs to new large load customers. I disagree with this suggestion that costs are allocated improperly, and new large load customers will not pay for their fair share of their use of the grid. However, if Mr. Colton wants to challenge cost allocation policies, then it is more appropriate to address these policies directly in the design of the rates impacted rather than creating a mechanism to sit on top of previously approved rates.

Q. Were there any recommendations regarding the Company's proposal to have the option to own, operate, and maintain LP-5 customer substations?

A. Yes, and they are opposed to the Company's proposal on the grounds that it creates the potential to allocate these costs to the other customers, and that there is the potential for abuse.

Q. How do you respond to these concerns?

A. These concerns are unfounded. PPL Electric's proposal involves directly assigning these costs to the customer taking service from the substation. There will be no recovery from other customers. This is the same type of direct assignment these witnesses have advocated for in the recovery of system upgrade costs for interconnections. The Company's proposal should be approved because there has not been any showing that it will involve any cross-subsidization with other customers.

Q. Did any of the parties raise concerns regarding PPL Corporation's joint venture with Blackstone?

A. Yes, OCA Witness Hoyt and EI Witness Nelson recommended additional protections regarding PPL Electric's dealings with the joint venture. They raised concerns about conflicts of interest, and the incentive to socialize costs to the benefit of the affiliate joint venture. (OCA St. 5, pp. 54-55; EI St. No. 1, pp. 47-49.)

Q. Are these concerns valid?

A. No. The Company has robust internal affiliate transaction protections as described in Bethany Johnson's rebuttal testimony (PPL Electric St. No. 5-R). Additionally, any affiliate agreement between PPL Electric and the joint venture would require PUC approval. That would be the time to evaluate the transaction rather than speculating on what a future transaction may look like and placing restrictions on it today. Finally, PPL Electric would be required to serve the joint venture under its Commission-approved tariff, which adds another layer of protection.

Q. Did any of the parties raise concerns about the environmental impacts of new large load customers?

A. Yes, several witnesses at the public input hearings and other parties expressed concerns about the environmental impacts of data centers. These concerns ranged from the impact on water resources, land use policy, and air and noise pollution concerns.

Q. Do you have a response regarding these environmental concerns?

A. Yes, in that there are more appropriate venues to address these concerns outside of an EDC's distribution base rate case. There are federal, state and local government agencies with jurisdiction over the environmental issues raised by the other parties. There is also a full regulatory and permitting regime designed to deal with the environmental impacts of industrial development. It is through those processes that these environmental concerns should be addressed, not in PPL Electric's base rate proceeding.

Q. Can you summarize the changes PPL Electric is willing to make to its large load provisions in its tariff in response to the other parties' testimony?

A. Yes, PPL Electric is willing to make the following changes:

- Create a new LP-6 rate class for customers with peak demands of 75 MW and above;
- 10 year minimum term for ESAs;
- Revise minimum load guarantee to 80% for first five years, 50% for second five years of initial term;
- Exit fee equal to the remaining minimum load guarantee obligation during the ESA term;
- PPL Electric will submit ESAs, CSAs, and a breakdown of the allocation of system upgrade costs to the PUC for transparency and information (not approval);
- Offer a voluntary interruptible option, which if chosen would reduce the minimum load guarantee to 60% for the first five years, and 30% for the second five years;
- PPL Electric will submit annual load forecasts to the PUC including a breakdown of requests of customers with ESAs, LOAs, and inquiries; and
- LP-6 rate class will be allocated $10 million of USR costs annually with the $10 million to be allocated amongst the class.

III. RELIABILITY AND PERFORMANCE

Q. Do any of the parties provide comments or propose adjustments or recommendations related to the Company's reliability and performance?

A. Yes. Mr. Tarr provides comments regarding wildfire preparedness. Also, Mr. Hoyt sets forth analysis, findings, and recommendations regarding the Company's reliability performance. Ms. Wise also offers testimony on the Company's reliability performance as discussed during the public input hearings held in this proceeding.

Q. Does Mr. Tarr make any claims with respect to the Company's wildfire preparedness?

A. Yes. Mr. Tarr claims that the Company "has not conduced community outreach to educate agencies, customers, and property owners about wildfires mitigation to reduce wildfire risk." (I&E St. No. 5, p. 6.) He recommends that the Company initiate outreach to inform communities about the risk of and preparing for wildfires so that local communities and first responders will be better informed at identifying wildfire hazards and mitigation priorities, and at taking action to reduce those risks. (I&E St. No. 5, p. 7.)

Q. Do you agree with this recommendation?

A. I agree that wildfire prevention is important. This is why PPL Electric has a wildfire prevention program that focuses on reducing ignition risk and ensuring public safety through proactive vegetation management and operational readiness. The Company maintains transmission and distribution rights-of-way using tree pruning, hazard tree removal, brush control, and herbicide application on a five-to-eight-year cycle, prioritizing high-risk areas. It

conducts wildfire mitigation drills that include modules on how to interact with first responders. Internal teams validate emergency protocols, including activation for Red Flag Warnings, and emphasize coordination across departments. These measures aim to minimize wildfire hazards without relying on Public Safety Power Shutoff programs during storm or fire events.

The Company is always looking for ways to improve, and it can take into consideration whether proactive communication with community partners will improve its wildfire response. PPL Electric has existing strong relationships with first responders in its service territory and routinely coordinates with them in responding to emergencies that involve the Company's facilities. During the Blue Mountain (2024) and Jim Thorpe (2025) wildfire events, PPL Electric proactively provided safety information to the surrounding communities and directly notified customers who were at risk of, or would be impacted by, temporary service interruptions. In addition, the Company has incorporated wildfire safety messaging into its rotating public-safety communications during high-risk seasons.

Q. Does Mr. Hoyt provide any testimony regarding the reliability of the Company's service?

A. Yes. Mr. Hoyt states that the Company "is not currently meeting most of the Commission-ordered targets for reliability, and its reliability scores for major metrics have [worsened] in recent years." (OCA St. 5, p. 62.) After excluding 2024 metrics that he acknowledges are attributable to major storms, he argues that the Company's reliability has worsened from

2015-present and that PPL Electric is not performing at the level of its peers. (*See* OCA St. 5, pp. 62-74.)

Q. Do you agree with Mr. Hoyt's testimony regarding the reliability of the Company's service?

A. No, I do not.

Q. Why not?

A. As an initial matter, I have three general points I want to raise regarding Mr. Hoyt's testimony, which provide important context regarding its reliability performance. First, Mr. Hoyt ignores the fact that PPL Electric generally performs well relative to its peers with respect to Institute of Electrical and Electronics Engineers ("IEEE") Annual Reliability Benchmarking Survey as well as the Edison Electric Institute ("EEI") Reliability Survey, each of which I discuss in detail in my direct testimony. (PPL Electric St. No. 16, pp. 2-5.) While he attempts to focus on year-to-year variances and patterns in the Company's System Average Interruption Frequency Index ("SAIFI"), System Average Interruption Duration Index ("SAIDI"), and Customer Average Interruption Duration Index ("CAIDI") scores relative to its peers, he does not actually offer any evidence that suggests PPL Electric does not perform better than its peers. (OCA St. 5, pp. 71-74.) This is because the evidence demonstrates that while PPL Electric's metrics may experience year-to-year variances that are comparable to its peers, each year it generally outperforms each peer with respect to each of IEEE and PUC SAIFI, SAIDI, and CAIDI.

Second, Mr. Hoyt concedes that storm frequency and severity is an external factor affecting the Company's reliability performance metrics, which the Company cannot control. He acknowledges but does not dispute the Company's evidence that "both reportable and non-reportable storm events have increased materially, with the Company experiencing an average of approximately 40 storm events per year in recent years, compared to a historical average of 23.6 events per year in the prior decade," (OCA St. 5, p. 75) and "agree[s] that severe weather and vegetation conditions can materially affect reliability outcomes, and that major storm activity can increase both the frequency and duration of outages." (OCA St. 5, p. 76.) In addition, Mr. Hoyt attempts to justify his review of the Company's reliability performance by, in part, excluding 2024 data in recognition of the fact that a record number of storms occurred during this period. The Company has seen, and continues to see, an increase in the frequency and severity of storms impacting its territory. Mr. Hoyt concedes this point by excluding 2024 data, which is only half of the picture. (*See* OCA St. 5, p. 70 (arguing trends in reliability performance are only "partially attributable" to 2024 storms).) The increased frequency and severity of storms experienced by the Company justify the need for rate relief and for the Company to increase its investments to strengthen and harden the system and to increase vegetation management efforts. Without such investments, the Company's reliability performance could continue to degrade.

Third, Mr. Hoyt ignores the fact that each of the Pennsylvania peers he compares PPL Electric to in his analysis, has sought and obtained at least one base rate increase since 2015, if not more. PPL Electric has not. While every utility's service territory and facilities differ, and each utility is best positioned to determine how to maintain and enhance the reliability of

its system, the fact that PPL Electric has maintained reasonable reliability performance metrics that generally outperform its peers since 2015 despite having not sought a base rate increase since that time, further demonstrates that the Company manages the reliability of its system well.

Q. Please respond to Mr. Hoyt's claim that the Company is not currently meeting most of its Commission-ordered reliability targets. (OCA St. No. 5, p. 74.)

A. PPL Electric has met the Commission's SAIFI goal 10 out of 11 times between 2015 and 2025. The Commission's SAIDI goal has been met 6 of 11 times, and the Commission's CAIDI goal 3 of 11 times. Table 1 below illustrates this concept.

Table 1. PPL Electric's Reliability Performance as Compared to the Commission's Reliability Performance Targets

YEAR	PUC NON STORM SAIFI	PUC STORM SAIFI	PUC TOTAL SAIFI	PUC NON STORM SAIDI	PUC STORM SAIDI	PUC TOTAL SAIDI	PUC NON STORM CAIDI	PUC STORM CAIDI	PUC TOTAL CAIDI	PUC SAIFI GOAL	IEE SAIDI GOAL	PUC CAIDI GOAL	PUC Major Events	PUC Storms	Total Storms
2015	0.599	0.119	0.718	63.5	20.2	83.7	106.0	169.2	116.6	0.98	143	145	0	1	20
2016	0.589	0.188	0.776	55.3	38.7	94.0	94.0	206.0	121.1	0.98	143	145	0	4	24
2017	0.530	0.182	0.712	53.4	50.3	103.7	100.9	275.8	145.6	0.98	143	145	0	10	26
2018	0.631	0.215	0.845	63.7	77.8	141.5	101.0	362.2	167.4	0.98	143	145	1	5	23
2019	0.564	0.287	0.850	57.5	92.2	149.7	102.1	321.6	176.1	0.98	143	145	0	10	26
2020	0.522	0.320	0.843	47.0	68.7	115.7	90.0	214.4	137.3	0.98	143	145	0	8	27
2021	0.480	0.426	0.906	47.1	122.7	169.8	98.0	288.2	187.4	0.98	143	145	0	15	42
2022	0.511	0.355	0.866	54.0	88.1	142.2	105.7	248.5	164.2	0.98	143	145	0	9	36
2023	0.419	0.361	0.780	46.6	100.7	147.3	111.2	278.5	188.7	0.98	143	145	0	14	45
2024	0.473	0.746	1.219	55.8	395.8	451.6	117.8	530.8	370.4	0.98	143	145	0	17	37
2025	0.445	0.474	0.918	53.0	137.8	190.8	119.2	291.0	207.8	0.98	143	145	0	14	53

With recent high storm severity, along with automated systems preventing and converting outages to momentary interruptions, higher CAIDI values are not unexpected. During the benchmark period of 1994 to 1998, PPL Electric averaged 4.2 reportable events per year. From 2021 to 2025, under the same reporting standards, PPL Electric has averaged 13.8 reportable events per year, over triple the benchmark rate despite over one million customer interruptions avoided by automation during that time. Further, *prior* to the implementation of

automated restoration, every storm event of 1,000 or more cases was excludable as a PUC Major Event with one exception (a flooding event). *Since* automated restoration, only 1 of 13 storms of over 1,000 cases have been excludable, and that storm reached 2,796 cases.

The combination of triple the reportable storm volume and near impossibility of excluding storms as major events under the benchmarks established in the 1990s have made the Company's ability to achieve its PUC targets increasingly challenging.

Q. Please address OCA Witness Hoyt's claim that the Company has performed worse than Pennsylvania peers in recent years. (OCA St. No. 5, p. 74.)

A. Mr. Hoyt specifically only provides a detailed comparison of the Company's comparison to other Pennsylvania utilities using one metric: CAIDI including Major Event Days ("MED"). (OCA St. No. 5, p. 73.) However, if additional reliability performance metrics are evaluated in a manner similar to Witness Hoyt's evaluation of CAIDI, then the results provide a more complete image of the Company's consistent above-average reliability performance. Table 2 below shows PPL Electric's reliability performance using six different metrics:

- SAIDI with MEDs
- SAIFI with MEDs
- CAIDI with MEDs
- SAIDI without MEDs
- SAIFI without MEDs
- CAIDI without MEDs

In addition, Table 2 was developed using EIA form 861 data, i.e., the same data relied upon by Mr. Hoyt, pulled from the following peer companies of PPL Electric:

- Metropolitan Edison Co
- PECO Energy Co

- Pennsylvania Electric Co
- Pennsylvania Power Co
- UGI Utilities, Inc
- West Penn Power Company[3]

Using the six reliability metrics, as well as data from the years 2015 through 2024 enabled the Company to provide 60 points of comparison in Table 2. And, as shown below, PPL Electric ranks above average in 50 of the 60 comparisons (83.3%).

Table 2. Comparison of PPL Electric's Reliability Performance to Peer Utility Reliability Performance from 2015-2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
SAIDI WITH MEDS	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Below Avg
SAIFI WITH MEDS	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg
CAIDI WITH MEDS	Above Avg	Below Avg	Below Avg	Below Avg	Above Avg	Above Avg	Below Avg	Above Avg	Above Avg	Below Avg
SAIDI WITHOUT MEDS	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg
SAIFI WITHOUT MEDS	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg
CAIDI WITHOUT MEDS	Below Avg	Above Avg	Above Avg	Above Avg	Above Avg	Above Avg	Below Avg	Above Avg	Below Avg	Below Avg

	COUNT	PCT
Above Avg	50	83.3%
Below Avg	10	16.7%

Moreover, Table 3 below provides a comparison of each peer utility's average performance across the ten-year period from 2015 to 2024. In each metric, the Company is ranked #1 or #2 in 5 out of 6 metrics and is above average in all 6 of the metrics.

Table 3. Comparison of PPL Electric's Average Reliability Performance to Peer Utility Average Reliability Performance from 2015-2024

	Average of SAIDI WITH MEDS	Average of SAIFI WITH MEDS	Average of CAIDI WITH MEDS	Average of SAIDI WITHOUT MEDS	Average of SAIFI WITHOUT MEDS	Average of CAIDI WITHOUT MEDS
Metropolitan Edison Co	396	1.58	236	173	1.28	135
PECO Energy Co	254	1.07	215	78	0.80	98
Pennsylvania Electric Co	340	1.93	174	213	1.63	131
Pennsylvania Power Co	290	1.36	206	129	1.08	120
PPL Electric Utilities Corp	191	0.90	201	80	0.67	119
UGI Utilities, Inc	138	0.85	152	104	0.76	131
West Penn Power Company	320	1.43	220	170	1.16	146
PPL Electric Rank	2	2	3	2	1	2

[3] Note that complete EIA form 861 data was not available for Duquesne Light Company or for Pike County Light & Power Company and, as such, data from those peer companies was not used to develop the comparison in Table 1.

See Table 4 below for additional information regarding Internal IEEE goals ("benchmarks") from 2015-2025:

YEAR	IEEE NON STORM SAIFI	IEEE STORM SAIFI	IEEE TOTAL SAIFI	IEEE NON STORM SAIDI	IEEE STORM SAIDI	IEEE TOTAL SAIDI	IEEE NON STORM CAIDI	IEEE STORM CAIDI	IEEE TOTAL CAIDI	IEEE SAIFI GOAL	IEE SAIDI GOAL	IEEE CAIDI GOAL	PUC Major Events	PUC Storms	Total Storms
2015	0.597	0.075	0.672	62.6	12.5	75.2	104.9	167.7	111.8	0.79	87.0	110.1	0	1	20
2016	0.593	0.105	0.698	55.0	16.1	71.1	92.8	153.8	102.0	0.70	75.5	107.9	0	4	24
2017	0.515	0.089	0.604	50.6	19.4	70.0	98.3	218.9	116.1	0.68	69.4	102.1	0	10	26
2018	0.644	0.093	0.736	64.9	17.6	82.5	100.8	190.4	112.1	0.62	65.7	106.0	1	5	23
2019	0.571	0.089	0.661	56.8	17.5	74.3	99.4	196.0	112.5	0.65	68.3	105.1	0	10	26
2020	0.545	0.144	0.689	49.0	19.6	68.6	89.9	136.3	99.6	0.65	70.2	108.0	0	8	27
2021	0.494	0.189	0.683	48.6	35.8	84.4	98.4	189.8	123.6	0.65	68.9	106.0	0	15	42
2022	0.532	0.207	0.738	55.9	33.5	89.3	105.1	161.9	121.0	0.65	71.0	109.2	0	9	36
2023	0.434	0.208	0.643	47.6	43.9	91.5	109.5	211.0	142.4	0.65	71.0	109.2	0	14	45
2024	0.487	0.175	0.662	53.1	37.3	90.3	109.0	213.0	136.5	0.65	75.0	115.4	0	17	37
2025	0.490	0.275	0.765	59.1	56.9	116.0	120.7	206.9	151.7	0.68	75.0	115.4	0	14	53

Q. What is your response to Mr. Hoyt's claim that while some reliability targets were met, the Company "did not provide sufficient information for Mr. Hoyt to evaluate performance consistency over time" (OCA St. 5, p. 74)?

A. I disagree that Mr. Hoyt did not have enough information to evaluate PPL Electric's reliability performance over time. The data that I have relied on in my rebuttal testimony was available to Mr. Hoyt in utilities' quarterly reliability reports as well as the PUC's Annual Reliability Report.

Q. How do you respond to Mr. Hoyt's argument that PPL Electric's reliability outcomes have worsened over the past 10 years (OCA St. 5, p. 74)?

A. The Company acknowledges that there is room to improve its reliability performance, and to strengthen and harden the system against severe weather events. This is one of the primary drivers for rate relief in this case.

Q. Do you agree with Mr. Hoyt's further reporting and "accountability" requirements that he believes the Commission should impose as a condition of recovery of the Company's proposed reliability investments and its base rate increase (OCA St. 5, pp. 62-63, 76-77)?

A. Generally, I do not agree for several reasons.

First, it appears that Mr. Hoyt is advocating for the implementation of a form of performance-based rates, by recommending that the Company's investments be subject to a "heightened prudence review" and "potential disallowance" in its next rate case or an interim proceeding. (OCA St. 5, p. 77.) I am advised by counsel there are legal issues with his proposal that PPL Electric will fully address this issue in any briefs submitted in this proceeding.

Second, OCA Witness Hoyt appears to be attempting to establish a new standard for assessing the prudency of the Company's investments based upon the application of hindsight and review of specific investments' subsequent impacts on system reliability. Mr. Hoyt is trying to compare very specific, localized capital projects with system-wide reliability metrics, but those metrics operate on completely different scales. Because of that mismatch, his analysis does not show what he claims it does. From the Company's perspective, application of this analysis as a means of assessing prudency has little value and creates a host of other problematic issues. I am advised by counsel that PPL Electric will fully address this issue in any briefs submitted in this proceeding.

Third, the additional reliability reporting proposed by Mr. Hoyt exceeds that which the Commission already requires and PPL Electric already provides, and specifically seeks a level of granularity of information that would require significant amount of additional labor

cost and/or significant costs related to IT improvements or modifications/significant changes in the platforms PPL Electric uses to collect data. Mr. Hoyt provides no evidence of additional benefits that would outweigh or justify the incurrence of these additional costs to implement his recommendation.

Q. Does Mr. Hoyt make any other findings based on his evaluation of the Company's reliability?

A. Yes. Mr. Hoyt analyzed outage events and reliability metrics from 2015 onward, comparing them to the Company's capital investments in various work categories. Mr. Hoyt concluded that these investments show "mixed and uneven results," with the impact on reliability varying significantly depending on the type and timing of the investment. (OCA St. 5, pp. 62, 90-91.)

Q. Do you agree with Mr. Hoyt's review of the Company's capital investments and reliability performance and/or the conclusions he draws from his review?

A. No, I do not.

Q. Why not?

A. While I note that in some circumstances OCA Witness Hoyt does purport to draw favorable (and even strongly favorable) correlations between certain types of expenditures and reliability, there are several general reasons why I do not believe this analysis can be relied upon to draw conclusions regarding the relationship between annual levels of investment and reliability metrics.

First, I question whether this methodology is theoretically sound. Mr. Hoyt is attempting to correlate (a) annualized levels of investment related to specific types of projects that are implemented on specific parts of the PPL Electric system throughout the year, with (b) annual system-wide outage data and performance metrics. This is not an apples-to-apples comparison as PPL Electric's annual capital investments do not touch upon its entire system every year, whereas the metrics Mr. Hoyt reviews (i.e., SAIFI, SAIDI, CAIDI, MAIFI, and CEMI) are based upon the entire system's performance in a given year. A more appropriate comparison would be to conduct an analysis of the impacts of specific projects in each category to improve the reliability of service for the customers most directly impacted by those projects.

Second, Mr. Hoyt ignores variables that can impact the attempt to draw the correlations he advances. For example, the following variables can impact this correlation:

1. **Variation of Realized Project Reliability Impact:** As stated in the Company's response to Witness Hoyt's question regarding projects with delayed and non-delayed reliability benefits, a project's impact on annualized reliability is not consistent upon their completion.
2. **Safe Construction Methods:** Certain projects require scheduled outages to safely construct, thus reducing reliability in that timeframe.
3. **Unexpected Variations Investment Plan:** The Company must fluidly balance both proactive and reactive reliability projects to effectively maintain a safe and reliable transmission and distribution grid.

Third, Mr. Hoyt's analysis is inconsistent in its analysis of reliability performance. Depending upon the type of capital investment and O&M expenditure, Mr. Hoyt utilizes different reliability metrics and tries to draw broad conclusions about the category of investment. For example, with respect to vegetation management expenditures, Mr. Hoyt references "a very weak, negative association with most tree-related outage metrics" and focuses specifically on the number of customers interrupted in Figure 10, whereas with respect to the Company's infrastructure replacement program, he references a "strongly positively associated with reliability metric performance" and focuses specifically on duration of outages in minutes. (OCA St. 5, pp. 83-84.) These inconsistencies fail to capture the entirety of PPL Electric's reliability performance and do not take into account factors outside of the Company's control, like worsening storms and off-ROW trees.

Fourth, Mr. Hoyt is similarly inconsistent regarding the periods he uses to attempt to draw his conclusions, shifting between a focus on purported immediate versus one-year and two-year lag. For example, with respect to storm-hardening and reliability initiatives under the I&M Plan, Mr. Hoyt initially focuses on same-year correlations generally and specifically for Smart Grid investments but then shifts to two-year lagged on a general basis.

Q. Are there any other reasons why you do not believe that OCA Witness Hoyt's analysis should be relied upon as justification for his conclusions and recommendations related to the Company's reliability performance?

A. Yes. Mr. Hoyt himself admits that his analysis shows "mixed results" as it tries to draw relationships between categories of investment and reliability outcomes for different time

periods. The Company does not dispute that different types of investments will have different impacts upon reliability performance over different time periods. Consider, for example, a project that would have immediate benefit would be the Company's conversion of an existing single-phase line to a multi-phase line. This type of project would both make the existing conductor more resilient to outages as well as increasing the amount of vegetation clearance around the conductor itself, resulting in immediate removal of outage exposure for customers served through that segment. An example of a project that would have potentially delayed benefit would be a newly constructed three-phase tie line. In this example, customers would only see a benefit when either side of the tie sources experience an outage. It is due in part to these differences that the Company takes a comprehensive approach to maintaining and enhancing system reliability and seeks to diversify the work it performs on its system. For this reason, it seems that Mr. Hoyt is "chasing the data" rather than engaging in an analysis that could be used to meaningful evaluate or inform the Company's decision-making with respect to its reliability-based investments.

Q. Does OCA Witness Wise raise customer service-related concerns that stemmed from the Company's reliability performance?

A. Yes. Ms. Wise focused on customer service-related concerns and purported customer dissatisfaction with the reliability of the Company's service that were raised during testimony at the public input hearings. (OCA St. 9, pp. 18-19.)

Q. Could you please respond to Ms. Wise's summary regarding customer testimony at public input hearings regarding service reliability?

A. As a general matter, I understand that service outages, and in particular prolonged outages, can present frustration and challenges for PPL Electric's customers. The Company endeavors to be responsive to the concerns of its customers and prioritizes its reliability investments in a manner that balances the needs of specific customers with the needs of the system as a whole. With respect to the testimony regarding whether the Company has a smart grid or smart technology in place, I note that the Company regularly analyzes and implements such technology as a part of its Smart Grid program. Contrary to these concerns, the Company's Smart Grid investments allow it to react rapidly to changes occurring on the distribution system due to weather (or other) events, ultimately mitigating the impacts of outages.

IV. STORM RESTORATION AND PLANNING

Q. Do any of the parties provide comments or propose adjustments or recommendations related to storm restoration and planning?

A. Yes. I&E Witness Walker makes recommendations regarding the Company's Storm Damage Expense Rider ("SDER"), including the level of expenses that the Company be permitted to recover through the rider. (I&E St. No. 1, pp. 12-13.) He also argues that the Company's proactive investments in storm hardening undercut the need for the SDER. (I&E St. No. 1, p. 16.) OCA Witness Hoyt provides analysis related to storm hardening, damage, and response, as well as specific recommendations related to this category of work performed by the Company. (OCA St. 5, pp. 85-88, 94.)

Q. Do you agree with I&E Witness Walker's recommendations related to the Company's SDER?

A. No.

Q. Why not?

A. Initially, I note that other Company witnesses will address certain of Mr. Walker's points, i.e., Company witness Ms. Arnold (PPL Electric St. No. 13-R). With respect to Mr. Walker's claim that the Company's proposed level of expenses to be recovered through the SDER is unreasonable in light of its storm hardening investments,[4] Mr. Walker is incorrect because the SDER addresses reactive expenditures made in response to storms that damage PPL Electric facilities whereas the Company's storm hardening work are proactive expenditures made to mitigate the impacts of storms on the Company's facilities and service. These categories of expenditures serve different purposes, and while storm hardening work does mitigate the impacts of storms, it does not demonstrate that the Company's SDER is unreasonable or unnecessary. As mentioned previously, the Company has experienced increased frequency and severity of storms, a fact which Mr. Walker does not dispute. This experience justifies both the SDER and the Company's proposed level of storm hardening expenditures, especially because the SDER mechanism only includes for recovery actual, incremental (to base rates) storm costs.

[4] I&E St. No. 1, p. 16.

V. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

PPL Electric Statement No. 16-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF
JOSEPH LOOKUP
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Large Load Interconnection**

Dated: February 9, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph Lookup, and my business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") as Vice President – Transmission and Distribution Planning and Asset Management and provide services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you previously filed testimony in this matter?

A. Yes. I previously submitted direct testimony (PPL Electric St. No. 16) and rebuttal testimony (PPL Electric St. No. 16-R) on behalf of the Company.

Q. What is the purpose of your surrebuttal testimony?

A. In my surrebuttal testimony, I respond to portions of the rebuttal testimony submitted by the Office of Small Business Advocate ("OSBA") Witness Ewen and PP&L Industrial Customer Alliance ("PPLICA") Witness LaConte. In particular, my surrebuttal testimony addresses issues pertaining to large load interconnections.

Q. Are you sponsoring any exhibits or schedules as part of your surrebuttal testimony?

A. No.

II. LARGE LOAD INTERCONNECTION

Q. OSBA Witness Ewen disagrees with several other parties' position that all customers, including Small C&I customers, should contribute to PPL Electric's Universal Service Rider ("USR"), as he distinguishes between small business and large load customers with respect to this issue. (OSBA St. No. 1-R, pp. 6-8.) Do you have a response?

A. Yes, and generally the Company agrees with Mr. Ewen's position that USR costs are appropriately assigned to residential customers because those are the customers that can benefit from the programs. This is why the Company's original proposal continued this practice of only assigning USR costs to residential customers (and a small number of Small C&I customers taking service at residential rates).

However, in my rebuttal testimony I provided revisions to the Company's large load tariff provisions. Specifically, the Company is proposing to assign $10 million of USR costs to the newly created LP-6 rate class that includes customers with a peak demand over 100 MW. I recognize that Mr. Ewen did not have the benefit of seeing my rebuttal testimony when he submitted his rebuttal testimony, but I believe the revised proposal addresses his concerns of not allocating USR costs to Small C&I customers.

Q. Does PPLICA Witness LaConte have similar concerns to Mr. Ewen?

A. Yes, Ms. LaConte is more focused on existing LP-5 and LP-4 customers not contributing to the USR. (PPLICA St. No. 1R, pp. 11-15.) The revised proposal in my rebuttal testimony should address Ms. LaConte's concerns. The Company specifically designed the LP-6 rate

schedule to include customers with a peak demand of 100 MW and above, so that any existing customers of the Company would be excluded. The new LP-6 rate schedule will only consist of new large load customers.

Q. Ms. LaConte recommends that the Company create a new rate schedule for very large load customers. (PPLICA St. No 1R, p. 17.) Do you have a response?

A. Yes, and the revised proposal detailed in my rebuttal testimony addresses Ms. LaConte's concerns. It creates a new rate schedule that will not include any existing LP-5 customer and that contains provisions that are specific to new large load customers.

Q. Ms. LaConte further recommends that the Pennsylvania Public Utility Commission ("Commission" or "PUC") defer ruling on the Company's large load tariff proposal until there is a determination in the Commission's Interconnection and Tariffs for Large Load Customers proceeding at Docket No. M-2025-3054271. (PPLICA St. No 1R, p. 17.) Do you agree?

A. No, and I think it is appropriate for the Commission to rule on the Company's proposal in the current proceeding. As I discussed previously, the Company is proposing a new rate schedule that will not include any existing LP-5 customers. This appears to resolve the majority of Ms. LaConte's concerns. Additionally, the revised proposal in my rebuttal testimony takes into account many aspects of the PUC's proposed model tariff and the recommendations of the parties in this proceeding. This includes creating a separate rate class, requiring a 10-year agreement with minimum load guarantees, exit fees for early termination, and USR

contributions, and providing the Commission with customer agreements for transparency and informational purposes (but not for approval). Further, it is my understanding that the Commission's model tariff at Docket No. M-2025-3054271 will be a guideline and not mandatory. If the Company's proposal is adopted in this rate case, the approved tariff provisions will have the force of law rather than being just guidelines. There is no reason that the Company's large load tariff proposal cannot be approved in this proceeding given that the Company has addressed most of the concerns raised by the other parties and has moved closer to the model tariff.

III. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes, it does.

PPL ELECTRIC STATEMENT NO. 16-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
JOSEPH LOOKUP
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Rejoinder Regarding Large Load Interconnections**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph Lookup, and my business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") as Vice President – Transmission and Distribution Planning and Asset Management and provide services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you previously filed testimony in this matter?

A. Yes. I previously submitted direct testimony (PPL Electric St. No. 16), rebuttal testimony (PPL Electric St. No. 16-R) and surrebuttal testimony (PPL Electric St. No. 16-SR) on behalf of the Company.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my Rejoinder Testimony is to respond to the surrebuttal testimony of Office of Consumer Advocate ("OCA") Witness Hoyt (OCA Statement No. 5SR), the Coalition for Affordable Utility Service and Energy Efficiency in Pennsylvania ("CAUSE-PA") Witness Havumaki (CAUSE-PA Statement No. 2-SR), the Environmental Justice Advocates ("EJA") Witness Rábago (EJA Statement No. 1-SR), and the Environmental Intervenors ("EI")

Witness Nelson (EI Statement No. 1-SR), regarding the interconnection of large load customers to the Company's system.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. Yes. I have prepared PPL Electric Exhibit JL-1RJ and HIGHLY CONFIDENTIAL PPL Electric Exhibit 2-RJ

II. Rejoinder Regarding Large Load Interconnection Issues

A. Scope of the Case

Q. Witnesses for OCA, CAUSE-PA, EJA, and EI continue to claim that the Commission can, and should, assert jurisdiction over various transmission functions and aspects of the transmission service provided by PPL Electric to large load interconnection that take service under LP-5 (or would take service under LP-6 if the Company's proposal is adopted). (*See, e.g.*, OCA St. 5SR, at pp. 7-8, CAUSE-PA St. 2-SR, at p. 6, EJA St. No. 1-SR, at pp. 32-33, and EI St. 1-SR, at pp. 3-7.) How does the Company respond?

A. These witnesses appear to believe that there is confusion or a regulatory gap that exists regarding how the Company is regulated by the Commission and the FERC with respect to the services provided to these customers. There is not, as explained in the rebuttal testimony of PPL Electric Witness Ms. Bethany Johnson. (PPL Electric St. No. 5-R, at pp. 3-14.) It is my understanding from counsel that PPL Electric will fully address the legal issues at play on this point in its briefs. However, I want to emphasize that PPL Electric is not suggesting that

any aspect of how it interconnects, and ultimately provides service to large load customers under LP-5 (or would do so under LP-6), is not subject to regulatory review and oversight. Rather, PPL Electric's position is that certain aspects of this service are appropriately regulated by the Commission, while others are appropriately regulated by the FERC. The Company recognizes that this issue is complex, and it is not suggesting that this complexity should serve to shield it from regulatory scrutiny. Rather, the Company's position is that asking the Commission or the FERC to intrude upon the spaces and issues that are currently, and appropriately, regulated by the other agency will do nothing but add to this complexity and create jurisdictional overlaps that are neither appropriate or necessary.

B. Large Load Customers' Impacts on Transmission Rates and Allocation of Transmission Costs Under Transmission Service Charge

Q. Do other parties' witnesses continue to misunderstand how large load interconnections impact transmission costs and rates, and how transmission costs are allocated and ultimately passed-through to PPL Electric's customers by way of its Transmission Service Charge ("TSC")? (OCA St. 5SR, at pp. 6, 10-15, CAUSE-PA St. 2-SR, at pp. 3-4, 6-7, EJA St. No. 1-SR, at pp. 34-37, and EI St. No. 1-SR, at pp. 3-23.)

A. While I believe that these issues were adequately explained in my rebuttal testimony (PPL Electric St. No. 16-R, at pp. 5-10) and the rebuttal testimony of PPL Electric Witness Ms. Bethany Johnson (PPL Electric St. No. 5-R, at pp. 3-14), it still appears that these parties either misunderstand these issues and, perhaps more importantly, how PPL Electric has currently structured its ESAs to ensure that (a) large load customers are held responsible for

the costs they cause the Company to incur to interconnect them, (b) large load customers are allocated their fair share of transmission network costs, and (c) how these protections provided in the ESAs both protect and benefit PPL Electric's existing distribution customers by favorably impacting the rates they pay for transmission service. I am providing the following, simplified explanation as to how PPL Electric has structured the ESAs to protect and benefit its existing customers, in order to remove any doubts or perceived lack of clarity on this point.

First, the Company has ensured that these customers bear direct, up-front responsibility for the costs they require PPL Electric to incur by requiring a CIAC payment in advance of construction for all upgrades that only benefit the new large load customer. By providing for such a requirement in the ESA, PPL Electric is ensuring that only costs related to facilities and equipment that benefit the transmission system as a whole (i.e., all customers including existing customers served by the transmission system) are ultimately included in its FERC Transmission Formula Rate. Critically, despite having been provided the detail to show the types of facilities and equipment that a large load customer bears direct responsibility for vs. the types of facilities and equipment that benefit the entire transmission system in discovery (see PPL Electric Response to OCA-VIII-9 and OCA-VIII-9 Attachment 1, as PPL Electric's OCA VIII-10 HIGHLY CONFIDENTIAL Attachment 1), none of OCA, CAUSE-PA, EJA or EI point to a single instance where, in their view, this determination was incorrectly made. Thus, it is clear that the ESAs, and PPL Electric's application of such ESAs to specific customers, appropriate establishes their cost

responsibility. Copies of these discovery responses are provided in PPL Electric Exhibit JL-1RJ. (PPL Electric Response to OCA-VIII-9 and OCA-VIII-9 Attachment 1) and HIGHLY CONFIDENTIAL PPL Electric Exhibit JL-2RJ (PPL Electric's OCA VIII-10 HIGHLY CONFIDENTIAL Attachment 1).

Second, the ESA also contains a minimum load guarantee, which functions as a further protection in addition to the direct assignment of costs incurred to interconnect the large load customer that benefit only that customer. This guarantee results in the customer paying a minimum amount of revenue, regardless of their actual use, sufficient to ensure that Company receives transmission revenues equal to amount of upgrade costs socialized in rates. PPL Electric revised its proposal to include a minimum load guarantee for a 10 year term which will result in large load customers guaranteeing transmission revenues well in excess of the upgrade costs that are placed into rates.

Third, the ESA also contains a minimum peak load contribution provision, which states that these customers' peak load contribution for purposes of the allocation of transmission costs under the 5 CP method is based upon the greater of (a) the minimum peak load contribution comprised of 80% in the first five years and 50% in the second five years of the anticipated maximum peak load contribution by this customer or (b) their actual maximum peak load contribution during the 5 Coincident Peaks (CP). In this regard, while the interconnection of these customers may "increase the size of the pie" (i.e., the Company's transmission revenue requirement set by its FERC formula rate), they do so in a way that requires them to be allocated such a substantially larger portion of that pie that it shrinks the

relative "slice of the pie" applicable to residential and small commercial and industrial customers (i.e., the percentage and dollar amount of the transmission revenue requirement allocated to these customer classes under pursuant to the TSC).

In sum, the Company has proposed protections that will allow for large load customer growth while ensuring that other customers are not paying to interconnect these new facilities. In fact, it is likely that customers will see transmission rates decrease because of the interconnection of new large load customers. It is for these reasons that the Company has stated that the interconnection of, and service to these customers, is a "win-win" for the Company, and its existing customers, with respect to the impacts of large load customer interconnections upon transmission rates. This is why the Company's project impacts upon transmission rates set forth in PPL Electric Exhibit JL-1R (CAUSE-VIII-9 Attachment 1) are reasonable, and anticipated to occur.

Q. On what basis does the Company project that these benefits are more likely to occur than any harms alleged by other parties? (*See* OCA St. 5SR, at pp. 11-14, CAUSE-PA St. 2-SR, at pp. 5-6, EJA St. No. 1-SR, at p. 31, and EI St. No. 1-SR, at pp. 9-15.)

A. These parties are essentially suggesting that the Company has no experience with interconnecting and maintaining service to customers with large loads over the long term. That is not the case; PPL Electric provides such service to a number of customers and, in many cases, has done so for decades. The Company acknowledges that the maximum load for each of these new large load interconnections being discussed in this proceeding is larger

than those other existing customers. However, in each case these customers are investing substantial sums of money in order to (a) bring their operations online, and (b) interconnect those operations with PPL Electric's system in order to obtain service. It is PPL Electric's experience that these customers are not interested in simply cancelling or abandoning these operations in a near- or mid-term window after they have made these investments. Rather, it is the Company's experience that they are long-term customers and partners, whose presence in its service territory provides substantial benefits.

C. Load Forecasts

Q. Do you have any response to OCA Witness Mr. Hoyt's reliance upon how Dominion prepares its load forecasts? (OCA St. 5SR, at pp. 24-25.)

A. I do not dispute that there may be different ways to prepare load forecasts, but this does not demonstrate the Company's methodology is unreasonable. In addition, I believe that only including customers in load forecasts after an ESA has been signed can create problems for grid planning from a timing perspective. Specifically, by delaying until an ESA is signed, the transmission owner delays the ability of the RTO to plan for and execute necessary transmission planning steps, and determine if adequate resources are available for such load. PPL Electric's approach, on the other hand, strikes a balance from a timing and planning perspective by providing this information to the RTO while discounting the load forecast based upon the progress of that load coming to fruition based upon whether the customer has executed a CSA and/or an ESA.

D. LP-6 Rate Class

Q. Do other parties oppose the implementation of a new LP-6 rate class in their surrebuttal testimony?

A. Yes. OCA Witness Hoyt (OCA St. 5SR, at pp. 22-26), (CAUSE-PA St. 2-SR, at pp. 6-7), EJA Witness Rabago (EJA St. No. 1-SR, at pp. 31-32), and EI Witness Nelson (EI St. No. 1-SR, at pp. 20-21) all oppose the implementation of a new LP-6 rate class in their surrebuttal testimony, or claim that a different MW thresh-old should be implemented.

Q. How do you respond?

A. I have two points that should be recognized. First, while certain of these parties claim that there is not enough time to analyze this issue when it is introduced in rebuttal, it was introduced in response to the specific concerns and recommendations raised by various parties with respect to the Company's updates to rate LP-5. PPL Electric has attempted to be responsive to the recommendations of other parties and, in part, based its LP-6 proposal upon the testimony they presented. A full record has been established on the Company's proposal and there is no reason that the Commission cannot render a decision in this proceeding.

Second, while these parties focus on the model tariff 50 MW threshold, none of them actually demonstrate that the 100 MW threshold is unreasonable. Critically, this threshold strikes an appropriate balance between capturing new large loads with a maximum load at a level that necessitates the additional protections and restrictions imposed upon this class. In

addition, while certain of these parties claim that this threshold allows for "gaming" between LP-5 and LP-6, none of them can point to how this gaming would occur in light of the minimum requirements contained in the applicable ESAs. The ESA process includes PPL Electric working with prospective to customers to understand their load needs. A 1,000 MW customer will not be able to hide 900 MW of load to qualify for LP-5. It is unreasonable to suggest that these large load customers will be able to "game" the system at the other parties suggest. Furthermore, I note these parties' concerns about gaming would apply regardless of the MW threshold utilized, absent appropriate protections already being in place. PPL Electric has those protections in place under the ESAs.

Q. OCA, EJA, and EI all assert that the Company's voluntary interruptible service option under the new LP-6 class is insufficient and/or that PPL Electric should instead require this load to be interruptible. (OCA St. 5SR, at pp. 20-22, EJA St. No. 1-SR, at pp. 39, and EI St. No. 1-SR, at pp. 26-28.) Why is their recommendation flawed?

A. This recommendation is flawed for two reasons, in addition to the reasons described in my rebuttal testimony. (PPL Electric St. 16-R, at pp. 21-22.)

First, these witnesses all appear to assume that PPL Electric does not already have protections in place to require curtailment of load when necessary to protect the grid. That is incorrect. PPL Electric has such protections in place in its distribution tariff (*see* Rule 4.G. and H.). Moreover, PJM also has controls in place, which the Company is obligated to follow, for emergency load reductions when necessary on the transmission system. These protections

are sufficient to address the need to curtail load if the grid requires, and are fundamentally different from requiring a customer to take interruptible service, which would allow the Company to interrupt service to a customer for economic reasons (in addition to these reliability reasons) that would justify a different rate for such customers based upon those economics.

Second, OCA Witness Mr. Hoyt's specific comparison to interruptible gas service is highly flawed. It ignores that such customers voluntarily choose to obtain such service. And it also omits the fact that these customers are required to have other specific requirements in place before they would even qualify to obtain such interruptible service in the first place (e.g., alternative fuel requirements, and the ability to transfer between fuel sources, sometimes manually).

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Regs. § 53.52
Exhibit Regs. § 53.53

Part I - Summary of Filing
Part II - Primary Statements of Rate Base and Operating Income

Docket No. R-2025-3057164

This book contains responses to each of the pertinent items contained in § 53.52, (Information in Response to the Commission's Regulations), § 53.53, Part I (Summary of Filing), and § 53.53, Part II (Primary Statements of Rate Base and Operating Income) of the Commission's Regulations.

Pa. PUC v. PPL Electric Utilities Corp.

Docket No. R-2025-3057164

Index for Parts I and II of Filing Requirements

No.	Witness
I-A-1	Various
I-A-2	Various
I-A-3	K. Arnold
I-A-4	B.L. Johnson
I-B-1	B.L. Johnson
I-B-2	B.L. Johnson
I-B-3	B.L. Johnson
II-A-1	B.L. Johnson
II-A-2	B.L. Johnson
II-A-3	B.L. Johnson
II-B-1	B.L. Johnson
II-B-2	B.L. Johnson
II-B-3	S. Leskowsky D. Urban
II-B-4	K. Arnold
II-B-5	J. Burgos
II-B-6	Various
II-C-1	Various
II-C-2	Various
II-D-1	S. Leskowsky D. Urban

No.	Witness
II-D-2	Various
II-D-3	S. Leskowsky
II-D-4	S. Leskowsky
II-D-5	S. Leskowsky
II-D-6	B.L. Johnson
II-D-7	S. Leskowsky D. Urban
II-D-8	C. Garrett
II-D-9	S. Leskowsky D. Urban
II-D-10	S. Leskowsky D. Urban
II-D-11	S. Leskowsky
II-D-12	S. Leskowsky
II-D-13	S. Leskowsky
II-D-14	A. Elmore
II-D-15	A. Elmore
II-D-16	A. Elmore
II-D-17	A. Elmore
II-D-18	A. Elmore
II-D-19	A. Elmore
II-D-20	A. Elmore
II-D-21	A. Elmore
II-D-22	A. Elmore
II-D-23	A. Elmore

No.	Witness
II-D-24	A. Elmore
II-D-25	A. Elmore
II-D-26	Various
II-D-27	B. Rimal
II-E-1	D. Urban
II-E-2	D. Urban

Q.1. Provide a summary discussion of the rate change request, including specific reasons for each increase or decrease. Also provide a breakdown which identifies the revenue requirement value of the major items generating the requested rate change.

A.1. See Section A of Exhibit Fully Projected Future 1.

Q.2. Identify the proposed witnesses for all statements and schedules of revenues, expenses, taxes, property, valuation and the like.

A.2. See Testimony Book I and Testimony Book II.

Q.3. Provide a single page summary table showing, at present and at proposed rates, together with references to the filing information, the following as claimed for the fully adjusted test year:

Revenues
Operating Expenses
Operating Income
Rate Base
Rate of Return (produced)

A.3. Attachment I-A-3 provides the requested information.

PPL ELECTRIC UTILITIES CORPORATION

PUC Jurisdictional
Year Ended June 30, 2027
(Thousands of Dollars)

	AT PRESENT RATES		AT PROPOSED RATES	
	Amount	**Exhibit Fully Projected Future 1 Reference**	**Amount**	**Exhibit Fully Projected Future 1 Reference**
Revenue	$ 1,065,901	Sch. D-1, Col. (6), line 1	$ 1,422,173	Sch. D-1, Col. (8), line 1
Operating Expenses	808,453	Sch. D-1, Col. (6), line 12	924,162	Sch. D-1, Col. (8), line 12
Operating Income	$ 257,448	Sch. D-1, Col. (6), line 13	$ 498,011	Sch. D-1, Col. (8), line 13
Rate Base	$5,817,887	Sch. C-1, Col. (2), line 12	$5,817,887	Sch. C-1, Col. (2), line 12
Rate of Return	4.43%	Sch. C-1, Col. (2), line 14	8.56%	Sch. C-1, Col. (2), line 16

Q.4. Whenever a major generating plant is placed in operating service or removed from operating service the utility shall separately indicate the effect of the plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as it affects the test year.

A.4. This filing requirement is not applicable to PPL Electric's current rate filing.

Q. 1. Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate all counties, cities and other governmental subdivisions to which service is provided, including service areas outside this Commonwealth, and the total number of customers or billed units in the areas served.

A. 1. PPL Electric Utilities Corporation ("PPL Electric") was founded in 1920 through consolidation of eight electric companies.[1] It presently serves a 10,000 square mile territory in 29 counties of central-eastern Pennsylvania. This territory contains extensive agricultural and industrial sections, as well as over 800 major communities, including the cities of Allentown, Bethlehem, Harrisburg, Lancaster, Scranton, Wilkes-Barre and Williamsport. PPL Electric serves approximately 1.5 million customers.

The requested corporate history, together with a map of PPL Electric's service territory and a list of all governmental subdivisions in which service is rendered, is provided in Attachment I-B-1.

[1] These Companies are listed at Page 1 of Attachment I-B-1.

HIGHLIGHTS OF CORPORATE HISTORY

1920 Pennsylvania Power & Light Company (PP&L) founded through consolidation of eight electric companies,[1] as a direct subsidiary of Lehigh Power Securities Corporation and an indirect subsidiary of Electric Bond and Share Company.

1923 Wilkes-Barre Electric Company merges with PP&L.

1925 PP&L acquires ownership of United Electric Company.

1929 PP&L acquires ownership of Harrisburg Light & Power Company.

1930 PP&L acquires 28 electric and gas companies which serve substantially all of Lancaster County.

1938 Conestoga Transmission Company and Lehighton Electric Light & Power Company merge with PP&L.

1939 Lehigh Power Securities Corporation is dissolved. PP&L becomes a subsidiary of National Power & Light Company, and remains an indirect subsidiary of Electric Bond and Share Company.

1945-1947 PP&L becomes independent as a result of a multi-step process (carried out under the Public Utility Holding Company Act of 1935) during which National Power & Light Company and Electric Bond and Share Company divest themselves of PP&L ownership, and PP&L stock is sold to the public.

1948 PP&L acquires Palmerton Lighting Company.

1951 PP&L divests itself of all gas properties, in accordance with decision to confine operations to the electric business.[2]

1955 Pennsylvania Water & Power Company merges with PP&L.
PP&L purchases one-third ownership of Safe Harbor Water Power Corporation.

1956 Scranton Electric Company merges with PP&L.

1980 Hershey Electric Company merges with PP&L.

1985 PP&L divests itself of all steam service provided to the City of Harrisburg.

1994 PP&L Resources, Inc. is incorporated as an energy and utility holding company.

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[1] These companies were: Columbia and Montour Electric Company, The Harwood Electric Company, The Lehigh Valley Light & Power Company, Northern Central Gas Company, Northumberland County Gas & Electric Company, Pennsylvania Lighting Company, Pennsylvania Power & Light Company and the Schuylkill Gas & Electric Company.

[2] Except some listed steam service provided to the City of Harrisburg.

1995 PP&L Resources, Inc. becomes the parent company of PP&L.

1997 Name of the operating electric utility changed from Pennsylvania Power & Light Company to PP&L, Inc.

1998 PP&L Resources, Inc. acquired Penn Fuel Gas, Inc., which owned two gas utilities, PFG Gas, Inc. and North Penn Gas Company.

2000 Name of the operating electric utility changed from PP&L, Inc. to PPL Electric Utilities Corporation ("PPL Electric"), name of utility holding company changed from PP&L Resources, Inc. to PPL Corporation and name of the utility holding company for the two gas utilities changed from Penn Fuel Gas, Inc. to PPL Gas Utilities Corporation.

2000 On July 1, PPL Corporation and PPL Electric completed a corporate realignment in order to effectively separate PPL Electric's regulated transmission and distribution operations from its deregulated generation operations.

2001 PPL Corporation completed a strategic initiative to confirm the structural separation of PPL Electric from PPL Corporation's and PPL Electric's other affiliated companies. On August 16, PPL Electric filed its Articles of Division, including its Plan of Division, as filed with the Department of State of the Commonwealth of Pennsylvania and divided itself into two corporations, with PPL Electric surviving as one of the resulting corporations and Ninth Street and Hamilton Corporation being formed as a new Pennsylvania corporation.

2004 Effective December 31, the two gas utilities, PFG Gas, Inc. and North Penn Gas Company, merged up and into PPL Gas Utilities Corporation.

2004 PPL Electric formed a subsidiary special purpose entity, PPL Receivables Corporation ("PPL Receivables"), to which PPL Electric sold up to $150 million of accounts receivable.

2008 On October 1, PPL Corporation sold its natural gas distribution and propane subsidiaries, PPL Gas Utilities Corporation and Penn Fuel Propane, LLC, to UGI Utilities, Inc. After the sale, PPL Gas Utilities Corporation changed its name to UGI Central Penn Gas, Inc.

2016 Effective February 29, PPL Receivables merged up and into PPL Electric.

2022 Effective January 1, PPL Corporation contributed all of the outstanding shares of common stock of PPL Electric down two levels to its indirect wholly owned subsidiary PPL Energy Holdings, LLC ("PPL Energy Holdings"). This contribution resulted in PPL Electric becoming a direct wholly owned subsidiary of PPL Energy Holdings, which is a direct wholly owned subsidiary of PPL Subsidiary Holdings, LLC, which is a direct wholly owned subsidiary of PPL Corporation.

PPL Electric Utilities

PPL ELECTRIC UTILITIES SERVICE TERRITORY

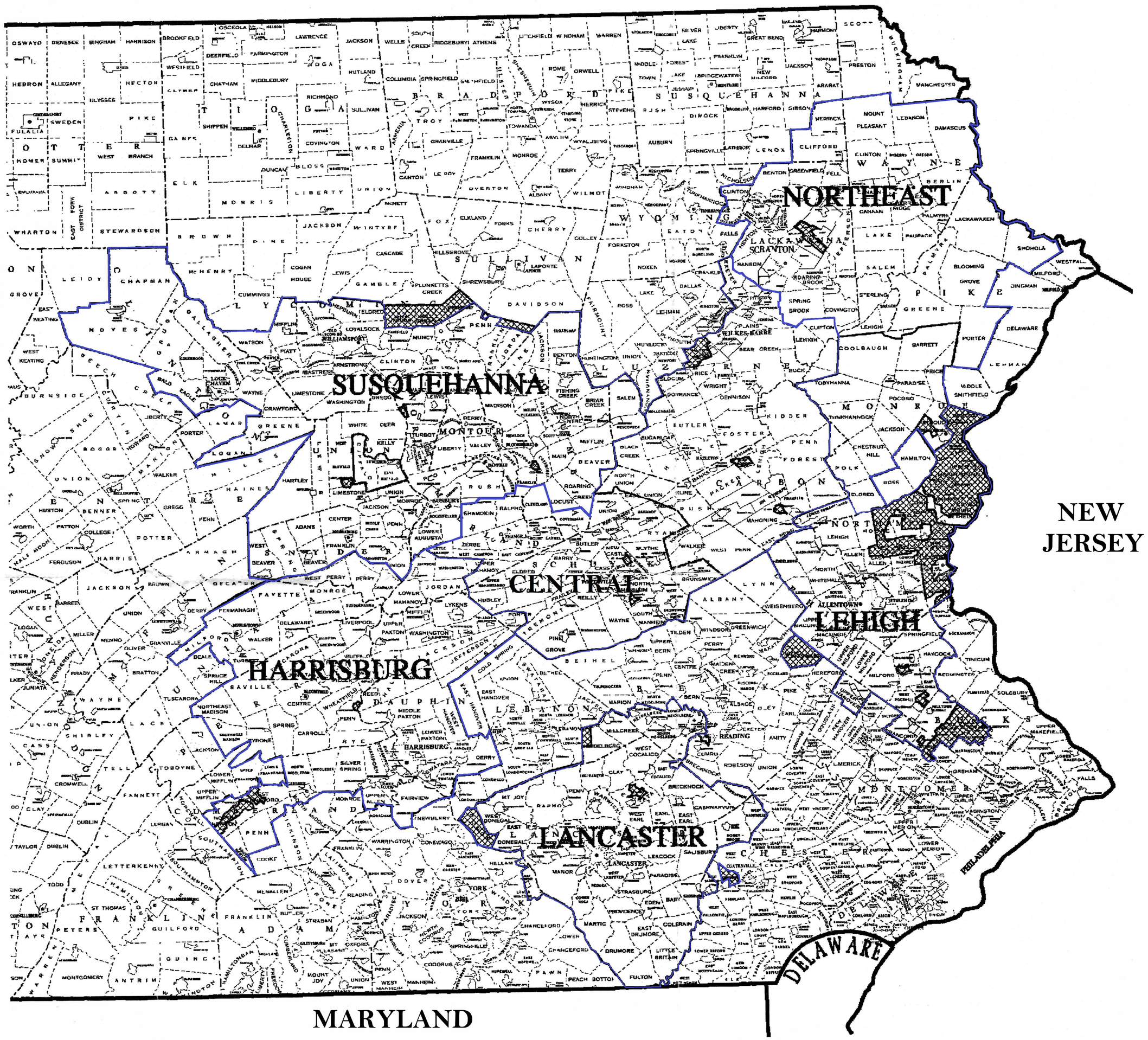
SCALE IN MILES

0 12 24 36

AREAS ALSO SERVED BY OTHER COMPANIES

DATED SEPTEMBER 1, 2025

BASE MAP SOURCE
COMMONWEALTH OF PENNSYLVANIA



PPL Electric Utilities Corporation

Supplement No. 59
Electric Pa. P.U.C. No. 201
Fourth Revised Page No. 4
Canceling Second & Third Revised Page No. 4

TERRITORY COVERED BY THIS TARIFF

BERKS COUNTY **(C)**
- Boroughs of Morgantown, New Morgan, Robesonia, Shillington, Sinking Spring, Wernersville, West Lawn, Womelsdorf, Wyomissing, and Wyomissing Hills.
- Townships of Caernarvon, Cumru, Heidelberg, Lower Heidelberg, South Heidelberg, and Spring.

BUCKS COUNTY
- Boroughs of Richlandtown, Sellersville, Silverdale, Telford, and Turmbauersville.
- Townships of East Rockhill, Haycock, Hilltown, Milford, Richland, Springfield, and West Rockhill.

CARBON COUNTY
- Boroughs of Beaver Meadows, Bowmanstown, East Side, Jim Thorpe, Lansford, Nesquehoning, Palmerton, Parryville, Summit Hill, and Weissport.
- Townships of Banks, East Penn, Franklin, Kidder, Lausanne, Lehigh, Lower Towamensing, Mahoning, Packer, Penn Forest, and Towamensing.

CHESTER COUNTY
- Boroughs of Atglen, Elverson, and Honey Brook.
- Townships of Honey Brook, West Nantmeal, and West Sadsbury.

CLINTON COUNTY
- City of Lock Haven.
- Boroughs of Avis, Flemington, Loganton, Mill Hall, Renovo, and South Renovo.
- Townships of Allison, Bald Eagle, Castanea, Chapman, Colebrook, Crawford, Dunnstable, Gallagher, Greene, Grugan, Logan, Noyes, Pine Creek, Wayne, and Woodward.

COLUMBIA COUNTY
- Town of Bloomsburg.
- Boroughs of Ashland, Benton, Berwick, Briar Creek, Centralia, Millville, Orangeville, and Stillwater.
- Townships of Beaver, Benton, Briar Creek, Catawissa, Cleveland, Conyngham, Fishing Creek, Franklin, Greenwood, Hemlock, Jackson, Locust, Madison, Main, Mifflin, Montour, Mount Pleasant, North Centre, Orange, Pine, Roaring Creek, Scott, South Centre, and Sugarloaf.

CUMBERLAND COUNTY
- Boroughs of Camp Hill, Carlisle, Lemoyne, Mechanicsburg, New Cumberland, Newville, Shiremanstown, West Fairview, and Wormleysburg.
- Townships of Dickinson, East Pennsboro, Hampden, Lower Allen, Middlesex, Monroe, North Middleton, North Newton, Penn, Silver Spring, South Middleton, South Newton, Upper Allen, and West Pennsboro.

DAUPHIN COUNTY
- City of Harrisburg.
- Boroughs of Berrysburg, Dauphin, Elizabethville, Gratz, Halifax, Highspire, Hummelstown, Lykens, Millersburg, Paxtang, Penbrook, Pillow, Steelton, and Williamstown.
- Townships of Derry, East Hanover, Halifax, Jackson,Jefferson, Lower Paxton, Lower Swatara, Lykens, Middle Paxton, Mifflin, Reed, Rush, South Hanover, Susquehanna, Swatara, Upper Paxton, Washington, Wayne, West Hanover, Wiconisco, and Williams.

JUNIATA COUNTY
- Boroughs of Mifflin, Mifflintown, Port Royal, and Thompsontown
- Townships of Delaware, Fayette, Fermanagh, Greenwood, Milford, Monroe, Susquehanna, Turbett, and Walker.

LACKAWANNA COUNTY
- Cities of Carbondale and Scranton.
- Boroughs of Archbald, Blakely (part), Clarks Green, Clarks Summit, Dalton, Dickson City, Dunmore, Jermyn, Jessup, Mayfield, Moosic, Moscow, Old Forge, Olyphant (part), Taylor, Throop, and Vandling.
- Townships of Abington, Benton, Carbondale, Clifton, Covington, Elmhurst, Fell, Glenburn, Greenfield, Jefferson, La Plume, Lehigh, Madison, Newton, North Abington, Ransom, Roaring Brook, Scott, South Abington, Spring Brook, and West Abington.

LANCASTER COUNTY
- City of Lancaster.
- Boroughs of Adamstown, (part), Akron, Christiana, Columbia, Denver, East Petersburg, Elizabethtown, Ephrata (part), Lititz, Manheim, Marietta, Millersville, Mount Joy, Mountville, New Holland, Quarryville, Strasburg, and Terre Hill.
- Townships of Bart, Brecknock, Caernarvon, Clay, Colerain, Conestoga, Conoy, Drumore, Earl, East Cocalico, East Donegal, East Drumore, East Earl, East Hempfield, East Lampeter, Eden, Elizabeth, Ephrata, Fulton, Lancaster, Leacock, Little Britain, Manheim, Manor, Martick, Mount Joy, Paradise, Penn, Pequea, Providence, Rapho, Sadsbury, Salisbury, Strasburg, Upper Leacock, Warwick, West Cocalico, West Donegal, West Earl, West Hempfield, and West Lampeter.

LEBANON COUNTY
- Borough of Richland.
- Townships of Heidelberg and Millcreek.

LEHIGH COUNTY
- Cities of Allentown and Bethlehem.
- Boroughs of Alburtis, Catasauqua, Coopersburg, Coplay, Emmaus, Fountain Hill, Macungie, and Slatington.
- Townships of Hanover, Heidelberg, Lower Macungie, Lower Milford, Lowhill, North Whitehall, Salisbury, South Whitehall, Upper Macungie, Upper Milford, Upper Saucon, Washington, and Whitehall.

LUZERNE COUNTY
- Cities of Hazleton, Pittston, and Wilkes-Barre.
- Boroughs of Ashley, Avoca, Bear Creek Village, Conyngham, Dupont, Duryea, Exeter, Freeland, Hughestown, Jeddo, Laflin, Laurel Run, Nescopeck, Nuangola, Penn Lake Park, West Hazleton, West Pittston, White Haven, and Yatesville.
- Townships of Bear Creek, Black Creek, Buck, Butler, Dennison, Dorrance, Exeter, Fairview, Foster, Hanover, Hazle, Hollenbach, Jenkins, Nescopeck, Pittston, Plains, Rice, Salem, Slocum, Sugarloaf, Wilkes-Barre, and Wright.

PPL Electric Utilities Corporation

Supplement No. 278
Electric Pa. P.U.C. No. 201
Fifth Revised Page No. 4A
Canceling Fourth Revised Page No. 4A

TERRITORY COVERED BY THIS TARIFF (CONTINUED)

LYCOMING COUNTY
City of Williamsport.
Boroughs of Duboistown, Hughesville, Jersey Shore, Montgomery, Montoursville, Muncy, Picture Rocks, Salladasburg, and South Williamsport.
Townships of Anthony, Armstrong, Bastress, Brady, Clinton, Eldred, Fairfield, Franklin, Hepburn, Jordan, Limestone, Loyalsock, Lycoming, Mifflin, Mill Creek, Moreland, Muncy, Muncy Creek, Nippenose, Old Lycoming, Penn, Piatt, Porter, Shrewbury, Susquehanna, Upper Fairfield, Washington, Watson, Wolf, and Woodward.

MONROE COUNTY
Boroughs of East Stroudsburg (part), Mount Pocono, and Stroudsburg (part).
Townships of Barrett, Chestnuthill, Coolbaugh, Eldred, Jackson, Paradise, Pocono, Polk, Price, Smithfield, Stroud, Tobyhanna, and Tunkhannock.

MONTGOMERY COUNTY
Boroughs of East Greenville, Pennsburg, Red Hill, Souderton, and Telford.
Townships of Franconia, Hatfield, and Upper Hanover.

MONTOUR COUNTY
Boroughs of Danville and Washingtonville.
Townships of Anthony, Cooper, Derry, Liberty, Limestone, Mahoning, Mayberry, Valley and West Hemlock.

NORTHAMPTON COUNTY
City of Bethlehem.
Boroughs of Freemansburg, Hellertown, Nazareth (part), North Catasauqua, Northampton, Pen Argyl (part), Stockerton, Tatamy, and Walnutport.
Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Hanover, Lehigh, Lower Mount Bethel, Lower Nazareth, Lower Saucon, Moore, Palmer, Plainfield, Upper Nazareth, Washington, and Williams.

NORTHUMBERLAND COUNTY
Cities of Shamokin and Sunbury.
Boroughs of Herndon, Kulpmont, Marion Heights, McEwensvillle, Milton, Mount Carmel, Northumberland, Riverside, Snydertown, and Turbotville.
Townships of Coal, Delaware, East Cameron, East Chillisquaque, Jackson, Jordon, Lewis, Little Mahanoy, Lower Augusta, Lower Mahanoy, Mount Carmel, Point, Ralpho, Rockefeller, Rush, Shamokin, Turbot, Upper Augusta, Upper Mahanoy, Washington, West Cameron, West Chillisquaque, and Zerbe.

PERRY COUNTY
Boroughs of New Bloomfield, Landisburg, Liverpool, Marysville, Millerstown, New Buffalo, and Newport.
Townships of Buffalo, Carroll, Centre, Greenwood, Howe, Juniata, Liverpool, Miller, Northeast Madison, Oliver, Penn, Rye, Saville, Southwest Madison, Spring, Tuscarora, Tyrone, Watts, and Wheatfield.

PIKE COUNTY
Townships of Blooming Grove, Greene, Lackawaxen, Palmyra, Porter, and Shohola.

SCHUYLKILL COUNTY
City of Pottsville.
Boroughs of Ashland, Auburn, Coaldale, Cressona, Deer Lake, Frackville, Gilberton, Girardville, Gordon, Landingville, Mahanoy City, McAdoo, Mechanicsville, Middleport, Minersville, Mount Carbon, New Philadelphia, New Ringgold, Orwigsburg, Palo Alto, Pine Grove, Port Carbon, Port Clinton, Ringtown, Shenandoah, Tamaqua, Tower City, and Tremont.
Townships of Barry, Blythe, Branch, Butler, Cass, Delano, East Brunswick, East Norwegian, East Union, Eldred, Foster, Frailey, Hegins, Hubley, Kline, Mahanoy, New Castle, North Manheim, North Union, Norwegian, Pine Grove, Porter, Reilly, Rush, Ryan, Schuylkill, South Manheim, Tremont, Union, Upper Mahantongo, Walker, Washington, Wayne, West Brunswick, West Mahanoy, and West Penn.

SNYDER COUNTY
Boroughs of Beavertown, Freeburg, McClure, Middleburg, Selinsgrove, and Shamokin Dam.
Townships of Adams, Beaver, Centre, Chapman, Franklin, Jackson, Middlecreek, Monroe, Penn, Perry, Spring, Union, Washington, West Beaver, and West Perry.

PPL Electric Utilities Corporation

Supplement No. 102
Electric Pa. P.U.C. No. 201
Fourth Revised Page No. 4B
Canceling Third Revised Page No. 4B

TERRITORY COVERED BY THIS TARIFF (CONTINUED)

SUSQUEHANNA COUNTY
Boroughs of Forest City and Union Dale.
Townships of Clifford and Herrick.

UNION COUNTY
Boroughs of Hartleton and New Berlin.
Townships of Gregg, Hartley, Kelly, Lewis, Limestone, Union, West Buffalo and White Deer.

WAYNE COUNTY
Boroughs of Bethany, Hawley, Honesdale, Prompton, and Waymart.
Townships of Berlin, Canaan, Cherry Ridge, Clinton, Damascus, Dreher, Dyberry, Lake, Lebanon, Lehigh, Mount Pleasant, Oregon, Palmyra, Paupack, Salem, South Canaan, Sterling, and Texas.

WYOMING COUNTY
Borough of Factoryville.
Townships of Clinton, Nicholson, Overfield, and Tunkhannock.

YORK COUNTY
Boroughs of East Prospect and Wrightsville.
Townships of Fairview, Hellam and Lower Windsor.

Q.2. Provide a description of the property of the utility and an explanation of the system's operation, and supply the following, using available projections if actual data is unavailable:

a) Schedule of generating capability showing for the test year, and for the two consecutive 12-month periods prior to the test year, net dependable capacity in KW by unit, plant capacity factor by unit, and total fuel consumption by type and cost for each unit, if available, or for each station, and operation and maintenance expenses by station.

b) A schedule showing for the test year and for the 12-month period immediately prior to the test year the scheduled and unscheduled outages - in excess of 48 hours - for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage, if available, and amounts reimbursable from suppliers or insurance companies.

c) A schedule for each unit retired during the test year or subsequent to the end of the test year, which shows the unit's KW capacity, hours of operation during the test year, net output generated, cents/KWH of maintenance and fuel expenses, and date of retirement.

d) A schedule showing latest projections of capacity additions and retirements - costs and KW - and reserve capacity at the time of peak for at least 10 years beyond the test year, including the in-service dates - actual or expected - and AFDC cutoff dates - if different from in-service dates - for all new generating units coming on line during or subsequent to the test year, if claimed.

A.2. This filing requirement is not applicable to PPL Electric's current rate filing.

Q.3. Provide an overall system map, including and labeling all generating plants, transmission substations - indicate voltage, transmission system lines - indicate voltage, and all interconnection points with other electric utilities, power pools, and other like systems.

A.3. PPL Electric's overall system map includes Critical Energy Infrastructure Information and is not included.

Q.1. Provide a schedule showing the test year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.

A.1. Schedule C-1 of Exhibits Future 1 and Fully Projected Future 1 provide the requested information.

Q.2. If the schedule provided in response to item 1, is based upon a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.

A.2. Schedule C-1 of Exhibit Historic 1 provides the requested information.

Q.3. When a utility files a tariff stating a new rate based in whole or in part on the cost of construction, as defined in 66 Pa.C.S. § 1308(f) (relating to voluntary changes in rates), of an electric generating unit, the utility shall identify:

a) The total cost of the generating unit.

b) The following specific costs:

(1) The cost and quantity of each category of major equipment, such as switchgear, pumps or diesel generators and the like.

(2) The cost and quantity of each category of bulk materials, such as concrete, cable and structural steel and the like.

(3) Manual labor.

(4) Direct and indirect costs of architect/engineering services.

(5) Direct and indirect costs of subcontracts or other contracts involving major components or systems such as turbines, generators, nuclear steam supply systems, major structures and the like.

(6) Distributed costs.

c) A cost increase of $5 million or more, including AFUDC, over the original utility estimates provided under 66 Pa.C.S. § 515(a) (relating to construction cost of electric generating units) and its causes.

d) Compliance with subsections (a) and (b) will be identical in format and substance as that provided under 52 Pa. Code § 57.103 (relating to estimate of construction costs) for original cost estimates submitted under 66 Pa.C.S. § 515(a).

A.3. This filing requirement is not applicable to PPL Electric's current rate filing.

Q.1. If a claim is made for plant held for future use, supply the following:

a) A description of the plant or land site and its cost and any accumulated depreciation.
b) The expected date of use for each item claimed.
c) An explanation as to why it is necessary to acquire each item in advance of its date of use.
d) The data when each item was acquired.
e) The date when each item was placed in plant held for future use.

A.1. PPL Electric is not making a claim for plant held for future use in this filing.

Q.2. If a claim is made for construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and nonrevenue producing amounts, and include, for each category a summary of all work orders, amounts expended at the end of the test year and anticipated in-service dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.

A.2. PPL Electric is not making a claim for construction work in progress in this filing.

Q.3. If a claim is made for materials and supplies or fuel inventory provide a supporting schedule for each claim showing the latest actual 13 monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.

A.3. The requested information for materials and supplies is provided in Schedule C-5 of Exhibits Historic 1, Future 1 and Fully Projected Future 1. There is no claim being made for fuel inventory.

Q.4. If a claim is made for cash working capital provide a supporting schedule setting forth the method and all detailed data utilized to determine the cash working capital requirement. If not provided in the support data provide a lead-lag study of working capital, completed no more than 6 months prior to the rate increase filing.

A.4. Attachment II-B-4 provides a copy of the working capital lead-lag study. Schedule C-4 of Exhibits Historic 1, Future 1 and Fully Projected Future 1 sets forth the method and detailed data utilized to determine the Company's claimed cash working capital requirements.

PPL Electric Utilities Corporation
Lag in Days in Payment of Operating Expenses
12 Months Ended June 30, 2025

	Lag in Days
Payroll Lag between the midpoint of the 14 day payroll period and pay day (payroll period ends on a Sunday and employees are paid on the following Friday).	12
Benefits Lag between the midpoint of the calendar month when services are provided through PPL Services Corp. and the payment on the 20th of the following month.	35
Affiliate Support Costs Lag between the midpoint of the calendar month when services are provided and the payment on the 20th of the following month.	35
Other Operating Expenses Lag between the receipt of services and materials and payment of invoices based on a review of selected invoices.	67

PPL Electric Utilities Corporation
Lag in Payment of Payroll & Benefits
12 Months Ended June 30, 2025

Payroll

	Number of Days
Midpoint of 14 day payroll period	7
Lag between the end of the payroll period and the pay day (payroll period ends on a Sunday and employees are paid on the following Friday)	5
	12

Benefits

	Number of Days
Lag between the midpoint of the calendar month when services are provided through PPL Services Corp. and the payment on the 20th of the following month	35

Affiliate Support Costs

	Number of Days
Lag between the midpoint of the calendar month when services are provided and the payment on the 20th of the following month	35

PPL Electric Utilities Corporation
Lag in Payment of Other Expenses
12 Months Ended June 30, 2025

Category		Amount	Days Lag	Weighted Amount
Employee Expenses*	$	2,942,554	12.00	35,310,654
Materials & Supplies	$	1,740,733	36.90	64,228,472
Printing & Office Supplies	$	278,372	43.22	12,030,910
Tree Trimming	$	46,874,461	158.70	7,438,854,468
Work by Outsiders	$	62,280,330	60.44	3,763,944,496
Services	$	31,117,354	29.59	920,681,719
Postage	$	7,819,773	-4.72	(36,923,621)
Telephone & Leased Wires	$	1,516,414	33.82	51,279,629
Rents	$	2,709,814	16.56	44,884,633
Advertising	$	1,479,861	28.84	42,679,550
Miscellaneous	$	34,088,985	17.54	597,861,982
Total		$192,848,650		$12,934,832,891

Weighted Average Lag = Total Weighted Amount / Total Amount = 67.07

* The majority of employee expenses are processed on a pay period basis, accordingly, the 12-day payroll lag is deemed to be representative

PPL Electric Utilities
Lag in Payment of Materials - BI 25
12 Months Ended June 30, 2025

Vendor Name	Voucher Number	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
WESCO-ANIXTER		6101721-00	7/1/2024	8/7/2024	$41,366.72	37	$ 1,530,569
WESCO-ANIXTER		6189157-00	10/1/2024	10/30/2024	$29,322.00	29	$ 850,338
SKYDIO		INV-107096	12/31/2024	5/19/2025	$16,669.98	139	$ 2,317,127
Give Me Five. A GEIGER Company		SCF 01_06_25	12/26/2024	1/21/2025	$16,287.03	26	$ 423,463
POWERCOMM SOLUTIONS, LLC.		3946	11/5/2024	12/4/2024	$15,650.00	29	$ 453,850
PEIRCE PHELPS-101		10077931-005	5/19/2025	6/6/2025	$14,113.90	18	$ 254,050
BLUETRITON BRAND D/B/A READY REFRESH BY BLUE TRITON		04K6708666190	11/6/2024	12/13/2024	$6,460.19	37	$ 239,027
H&H BEVERAGE		470957	4/21/2025	5/20/2025	$5,547.54	29	$ 160,879
H&H BEVERAGE		488111	8/22/2024	9/20/2024	$5,008.54	29	$ 145,248
SOILBOUND, INC.		INV-2026	1/21/2025	2/20/2025	$5,000.00	30	$ 150,000
UNITED REFRIGERATION INC.		12696176-00	5/22/2025	6/3/2025	$4,263.83	12	$ 51,166
ALTEC INDUSTRIES, INC		5577-4	12/30/2024	1/9/2025	$3,810.36	10	$ 38,104
SUPPLYHOUSE.COM		21837438	2/7/2025	2/24/2025	$3,459.23	17	$ 58,807
AMERICAN STEEL CARPORTS		125766	4/28/2025	6/3/2025	$3,214.45	36	$ 115,720
QUALITROL COMPANY LLC		50545020	2/1/2025	2/6/2025	$3,081.53	5	$ 15,408
JERRYS ENGINE REPAIR STI		502117668500	1/21/2025	1/27/2025	$2,905.01	6	$ 17,430
GIH*GLOBALINDUSTRIALEQ		O25868164-1	2/5/2025	2/18/2025	$2,809.00	13	$ 36,517
LED LIGHTING SUPPLY		38707	2/24/2025	3/12/2025	$2,655.10	16	$ 42,482
JOHNSTONE SUPPLY- LANCAST		P619762	4/28/2025	5/12/2025	$2,573.73	14	$ 36,032
WAREHOUSE BATTERY OUTLET		CS37139	2/28/2025	4/11/2025	$2,489.24	42	$ 104,548
CINTAS CORP		9304778789	2/20/2025	3/12/2025	$2,369.34	20	$ 47,387
CINTAS CORP		24717055073270739743556-2	3/14/2025	5/5/2025	$2,232.36	52	$ 116,083
GRAYBAR ELECTRIC COMPANY		387423899	1/11/2025	1/21/2025	$2,145.36	10	$ 21,454
CENTRE CONCRETE COMPANY		3179286	5/28/2025	6/19/2025	$2,097.34	22	$ 46,141
SHERWOOD TRUCKS		xa103004115	2/26/2025	3/7/2025	$2,051.09	9	$ 18,460
					$197,583		$7,290,288
		Weighted Average Lag (A x B) / A				36.90 days	

PPL Electric Utilities
Lag in Payment of Printing and Office Supplies - Bl 26
12 Months Ended June 30, 2025

Vendor Name	Invoice or Reference Number / Sheet ID	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
NJUNS, Inc.	15170	01/02/25	02/27/25	$9,324.00	56	$522,144
KNAUSS & SON	464169654207887	06/17/24	07/26/24	$5,403.35	39	$210,731
YETI 1-833-225-9384	884140-000	01/10/25	03/13/25	$4,590.72	62	$284,625
ULINE *SHIP SUPPLIES	27137804	10/03/24	11/18/24	$3,254.02	46	$149,685
YETI 1-833-225-9384	884140-000	01/10/25	03/13/25	$3,067.80	62	$190,204
ULINE *SHIP SUPPLIES	19729398	08/20/24	10/01/24	$1,536.62	42	$64,538
AMAZON MARKETPLACE*MO6RC0143	VISA ENDING 5719	04/30/25	05/28/25	$1,060.00	28	$29,680
CUMMINS OSM	24943005106188342375818-1	04/16/25	05/06/25	$890.40	20	$17,808
SOI*SNAP-ON INDUSTRIAL	ARV//64307268	04/03/25	04/15/25	$757.76	12	$9,093
AMAZON MARKETPLACE* Z97T38AR2	112-3113192-5658648	12/18/24	01/02/25	$644.36	15	$9,665
CRYSTAL BOTTLE WATER	14918009 020125	02/01/25	02/06/25	$526.78	5	$2,634
PAUL B HARDWARE-MECHANIC	70017965-002	01/10/25	01/17/25	$498.12	7	$3,487
STAPLES7650356075000001	7650356075	01/24/25	01/31/25	$455.70	7	$3,190
STAPLES7649822279000001	7659822279	01/17/25	01/23/25	$416.33	6	$2,498
AMAZON MARKETPLACE*ZI4T190A3	C830A3954A6B40AABAD3	03/01/25	03/06/25	$384.83	5	$1,924
LANDEX.COM	121031984014	05/15/25	05/27/25	$350.00	12	$4,200
STAPLES 7909925945000001	7909925945	02/21/25	03/25/25	$329.29	32	$10,537
STAPLES 7659757066000001	7659757006-000001	06/21/25	06/26/25	$312.06	5	$1,560
CELLULAR ACCESSORIES FOR	0420-884158-000	02/06/25	02/10/25	$296.06	4	$1,184
WAL-MART #3252	SCF 062725	06/22/25	06/30/25	$286.18	8	$2,289
AMERICHEM INTERNATIONAL	EC10DBAB885342CEB649	03/03/25	03/18/25	$260.00	15	$3,900
AMAZON MARKETPLACE*Z53HI4HR1	2BC21F3254C841218AB1	01/20/25	01/29/25	$244.60	9	$2,201
STAPLES 7655459263000001	7665459263	04/17/25	04/22/25	$225.95	5	$1,130
AMAZON MARKETPLACE* L07QE8FQ3	2A296650a4c04fc5b226	02/23/25	03/04/25	$210.94	9	$1,898
AMERICAN PAPER & SUPPLY	10101301	05/17/25	06/09/25	$200.87	23	$4,620
				$35,527		$1,535,426

Weighted Average Lag (A x B) / A 43.22 days

PPL Electric Utilities
Lag in Payment of Tree Trimming - Bl 31
12 Months Ended June 30, 2025

Vendor Name	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
ASPLUNDH TREE EXPERT LLC	HBDT12-24U	06/19/24	02/13/25	$1,213,392.26	239	$289,394,054
TREESMITHS, LLC	5867U	12/12/24	02/28/25	$703,367.54	78	$54,862,668
ASPLUNDH TREE EXPERT LLC	LHDT07-24UB	04/10/24	10/09/24	$521,316.58	182	$94,618,959
PENN LINE TREE SERVICE INC	1-0085804A	12/28/24	03/04/25	$397,002.29	66	$26,202,151
ASPLUNDH TREE EXPERT LLC	LCDT10-24U	05/19/24	01/13/25	$333,071.29	239	$79,604,038
ASPLUNDH TREE EXPERT LLC	CLTR08-24U	04/28/24	11/04/24	$258,660.47	190	$49,145,489
ASPLUNDH TREE EXPERT LLC	LHDT07-24U	03/31/24	09/17/24	$208,374.47	170	$35,423,660
ASPLUNDH TREE EXPERT LLC	LHDT04-25U	02/13/25	06/06/25	$171,692.47	113	$19,315,403
ASPLUNDH TREE EXPERT LLC	CLDT05-24U	03/10/24	08/05/24	$160,686.20	148	$23,781,558
TREESMITHS, LLC	5401	09/24/24	11/27/24	$138,077.30	64	$8,767,909
PENN LINE TREE SERVICE INC	SUSQMILEAGEMAR25R	12/17/24	06/06/25	$127,848.22	171	$21,798,122
ASPLUNDH TREE EXPERT LLC	LHPL2624R	04/16/24	09/27/24	$102,742.20	164	$16,849,721
ASPLUNDH TREE EXPERT LLC	CLPL1125	03/19/25	05/16/25	$95,742.64	58	$5,553,073
ASPLUNDH TREE EXPERT LLC	CEPL2624R	08/01/24	09/27/24	$86,514.03	57	$4,931,300
ASPLUNDH TREE EXPERT LLC	LHTR2401-25U	07/01/24	04/04/25	$78,154.86	277	$21,609,819
ASPLUNDH TREE EXPERT LLC	LCDT07-24U	03/31/24	09/17/24	$69,632.75	170	$11,837,568
TREESMITHS, LLC	5581H	10/29/24	01/16/25	$63,723.41	79	$5,002,288
ASPLUNDH TREE EXPERT LLC	LCTR05-24U	03/10/24	08/02/24	$60,171.29	145	$8,724,837
ASPLUNDH TREE EXPERT LLC	13LCPS25	03/15/25	06/23/25	$53,292.92	100	$5,329,292
ASPLUNDH TREE EXPERT LLC	52LHCA24	12/19/24	03/31/25	$49,540.54	102	$5,053,135
ASPLUNDH TREE EXPERT LLC	LHPL5224	01/14/25	03/14/25	$44,985.60	59	$2,654,150
PENN LINE TREE SERVICE INC	GDSUSQT20241130	07/01/24	04/01/25	$42,113.39	274	$11,518,012
PATRIOT TREE SURGEONS, LLC	25-109	12/01/24	03/13/25	$38,925.00	102	$3,970,350
ASPLUNDH TREE EXPERT LLC	CLTR2401-25U	07/01/24	03/17/25	$34,867.44	259	$9,013,233
ASPLUNDH TREE EXPERT LLC	48LCCA24	11/16/24	02/28/25	$31,175.96	104	$3,242,300
ASPLUNDH TREE EXPERT LLC	HBDT05-24T	03/10/24	08/05/24	$28,933.45	148	$4,282,151
TREESMITHS, LLC	5240H	09/03/24	10/15/24	$24,984.99	42	$1,036,877
ASPLUNDH TREE EXPERT LLC	HBDT08-24T	04/28/24	11/08/24	$22,474.47	194	$4,360,047
GeoDigital International Corp.	3261	05/08/24	10/24/24	$20,000.00	169	$3,380,000
ASPLUNDH TREE EXPERT LLC	CLDT03-25USPL	07/31/24	05/16/25	$18,611.84	289	$5,369,516
ASPLUNDH TREE EXPERT LLC	HBPL5224R	01/22/25	03/21/25	$17,486.10	58	$1,014,194
Arbormetrics Solutions LLC	91230	06/12/24	09/06/24	$15,383.04	86	$1,322,941
PENN LINE TREE SERVICE INC	2022SUSQ41002212267	02/17/24	07/02/24	$14,494.65	136	$1,971,272
Davey Resource Group, Inc.	9000077132	10/23/24	12/20/24	$13,422.45	58	$778,502
Davey Resource Group, Inc.	9000046093	05/06/24	07/03/24	$12,749.68	58	$739,481
Arbormetrics Solutions LLC	97191	03/12/25	05/30/25	$12,468.48	79	$985,010
TREESMITHS, LLC	5228U	08/06/24	10/18/24	$12,000.00	73	$870,000
Arbormetrics Solutions LLC	91722A	07/13/24	10/04/24	$11,537.28	83	$951,826
Arbormetrics Solutions LLC	95594	12/11/24	03/14/25	$10,993.03	93	$1,022,352
Arbormetrics Solutions LLC	93223	09/11/24	11/27/24	$10,751.12	77	$827,836
ACRT Inc.	058652	12/01/24	01/29/25	$10,450.80	59	$616,597
		Weighted Average Lag (A x B) / A		$5,341,813		$847,731,691
					158.70 days	

PPL Electric Utilities
Lag in Payment of Work By Outsiders - BI 32
12 Months Ended June 30, 2025

Vendor Name	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
MICHELS POWER	11245861	07/26/24	09/23/24	$128,447.43	59	$7,578,398
HAUGLAND ENERGY GROUP LLC	21341-001	08/05/24	10/21/24	$122,189.72	77	$9,408,608
BROADRIDGE CUSTOMER COMMUNICATIONS EAST, LLC	00503452	12/01/24	01/14/25	$112,972.89	44	$4,970,807
TRC ENGINEERS, INC.	1711.	10/18/24	12/16/24	$103,539.35	59	$6,108,822
BROADRIDGE CUSTOMER COMMUNICATIONS EAST, LLC	00511076A	02/11/25	03/31/25	$92,917.79	48	$4,460,054
HAUGLAND ENERGY GROUP LLC	21557-001	05/06/25	05/27/25	$86,920.45	21	$1,825,329
HANSEN SOLUTIONS LLC	PIUS04000657	11/14/24	12/27/24	$84,346.50	43	$3,626,900
HANSEN SOLUTIONS LLC	PIUS04000587	08/15/24	09/27/24	$81,525.60	43	$3,505,601
HANSEN SOLUTIONS LLC	PIUS04000542	06/17/24	07/31/24	$78,280.80	44	$3,444,355
INFRASOURCE INC.	INV5002254847PT9	01/13/25	03/13/25	$75,203.16	59	$4,436,986
GREENCASTLE ASSOCIATES CONSULTING, LLC	A003AC2407	08/06/24	09/19/24	$73,735.00	44	$3,244,340
HAUGLAND ENERGY GROUP LLC	21507-003	03/14/25	04/24/25	$70,387.76	40	$2,833,107
USIC LOCATING SERVICES LLC	668042	06/21/24	09/06/24	$67,466.22	77	$5,194,899
DIEFENDERFER ELECTRICAL	50553	06/17/24	01/21/25	$62,998.20	218	$13,733,608
SOLARWINDS	64849	12/18/24	02/14/25	$60,783.36	58	$3,525,435
TRC ENGINEERS, INC.	1743	10/31/24	12/27/24	$57,541.99	57	$3,279,893
TRC ENGINEERS, INC.	1603	09/09/24	11/07/24	$55,284.10	59	$3,261,762
USIC LOCATING SERVICES LLC	680558	08/18/24	11/01/24	$53,410.67	75	$4,005,800
LEWIS ENVIRONMENTAL INC	63796	09/12/24	11/08/24	$51,995.00	57	$2,963,715
USIC LOCATING SERVICES LLC	701743	01/25/25	04/10/25	$49,672.69	75	$3,725,452
USIC LOCATING SERVICES LLC	710744	01/25/25	04/10/25	$48,637.90	75	$3,647,843
REED'S SUNOCO	25686	02/21/25	04/21/25	$47,538.00	59	$2,804,742
INFRASOURCE INC.	PPL STORM 12.3.24R	02/10/25	02/27/25	$44,601.39	17	$758,224
HVA Inc.	250001PPL-17	04/29/25	06/27/25	$43,000.00	59	$2,537,000
AMERICAN ELECTRICAL TESTING CO LLC A WHOLLY OWNED SUBSIDIARY OF ASPLUNDH TREE EXPERT LLC	86319	10/01/24	11/27/24	$41,175.56	57	$2,347,007
USIC LOCATING SERVICES LLC	674289	07/19/24	10/04/24	$40,246.83	77	$3,078,882
USIC LOCATING SERVICES LLC	680559	08/18/24	11/01/24	$38,900.67	75	$2,917,550
CELEBRITY FACILITY SOLUTIONS, LLC	52104	09/01/24	10/30/24	$37,708.61	59	$2,224,808
CELEBRITY FACILITY SOLUTIONS, LLC	52016	07/01/24	10/09/24	$37,021.46	100	$3,702,146
AMERICAN ELECTRICAL TESTING CO LLC A WHOLLY OWNED SUBSIDIARY OF ASPLUNDH TREE EXPERT LLC	85402	06/05/24	08/02/24	$36,474.36	58	$2,115,513
ASPLUNDH TREE EXPERT LLC	LCSBDS24	08/27/24	11/26/24	$35,957.24	91	$3,272,109
WORK RIGHT NW	4380	07/31/24	08/29/24	$35,602.38	29	$1,032,469
EVERHART & HOOVER POWER LINE	DEC1124-03	10/13/24	02/07/25	$34,717.59	117	$4,061,958
HVA,INC.	240002PPL-018	05/21/24	07/19/24	$33,540.00	59	$1,978,860
COMMISSION ON ECONOMIC OPPORTUNITY	#2024-08	09/03/24	10/02/24	$32,737.92	29	$949,400
HVA,INC.	240002PPL-031	08/05/24	10/03/24	$31,820.00	59	$1,877,380
SUMMER FRIDAY	10839	10/18/24	11/15/24	$31,500.00	28	$882,000
JOHNSON CONTROLS FORMERLY KNOWN AS TYCO INTEGRATED SECURITY	102510011710	10/06/24	12/04/24	$30,646.67	59	$1,808,154
USIC LOCATING SERVICES LLC	699139	11/16/24	01/30/25	$29,272.63	75	$2,180,811
STV CONSTRUCTION, INC.	90032316	11/01/24	11/27/24	$28,805.64	26	$748,947
HVA,INC.	250001PPL-07	02/17/25	04/17/25	$27,520.00	59	$1,623,680
SCHUYLKILL COMMUNITY ACTION	11-2024 OT	12/02/24	12/31/24	$26,772.96	29	$776,416
ASPLUNDH TREE EXPERT LLC	CESBDS24	08/27/24	10/25/24	$26,185.00	59	$1,544,915
EVERHART & HOOVER POWER LINE	NOV2724-04	09/20/24	01/24/25	$25,595.56	126	$3,212,243
USIC LOCATING SERVICES LLC	704921	12/27/24	03/21/25	$24,993.44	84	$2,086,952
DAVEY RESOURCE GROUP, INC.	9000048802A	11/19/24	01/17/25	$24,592.44	59	$1,450,954
WASTE MANAGEMENT NATIONAL SERVICES, INC.	0018889-4930-0	12/04/24	01/17/25	$23,940.75	44	$1,053,393
SODEXO, INC. & AFFILIATES	1002717578	03/07/25	04/17/25	$23,103.38	41	$947,239
DUGGAN & MARCON, INC.	INV. 21716196	12/06/24	02/03/25	$22,278.50	59	$1,314,432
PENNSYLVANIA ONE CALL SYSTEM, INC.	099513	03/31/25	05/06/25	$21,820.63	36	$785,543
HVA,INC.	250001PPL-15	04/16/25	06/13/25	$21,500.00	58	$1,247,000
ELECTRIC POWER ENGINEERS, INC.	29447	10/22/24	12/10/24	$20,928.31	49	$1,025,487
SUPPRESSION SYSTEMS INC	514582	10/31/24	12/27/24	$20,617.00	57	$1,175,169
				$2,619,372		$158,303,095
		Weighted Average Lag (A x B) / A			60.44 days	

PPL Electric Utilities
Lag in Payment of Services - BI 33
12 Months Ended June 30, 2025

Vendor Name	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Energy Analyzer	000118426	04/01/25	04/30/25	$2,278,750.00	29	$66,083,750
CLEAResult Consulting Inc.	114278	01/06/25	02/04/25	$1,898,467.75	29	$55,055,565
CLEAResult Consulting Inc.	103697	06/07/24	07/05/24	$1,205,744.16	28	$33,760,836
CLEAResult Consulting Inc.	115693	02/04/25	03/05/25	$1,040,127.94	29	$30,163,710
CLEAResult Consulting Inc.	119030	04/04/25	05/02/25	$990,870.88	28	$27,744,385
CMC Energy Services, Inc.	3701112024	12/17/24	01/15/25	$619,248.03	29	$17,958,193
CLEAResult Consulting Inc.	104835	07/03/24	08/01/24	$323,459.10	29	$9,380,314
CLEAResult Consulting Inc.	000115797	02/10/25	03/11/25	$224,709.86	29	$6,516,586
CLEAResult Consulting Inc.	000111193	11/11/24	12/18/24	$195,962.25	37	$7,250,603
CLEAResult Consulting Inc.	000111194	11/11/24	12/10/24	$151,720.95	29	$4,399,908
The Cadmus Group	INV-330341	01/15/25	03/14/25	$117,324.10	58	$6,804,798
CLEAResult Consulting Inc.	000116121	03/01/25	03/28/25	$66,444.30	27	$1,793,996
CGI Technologies and Solutions Inc	US002161010	09/03/24	11/01/24	$49,041.00	59	$2,893,419
UNIVERSE TECHNICAL TRANSLATION INC-PPL - HOUSTON TX	740895	10/07/24	10/24/24	$43,964.00	17	$747,388
THE NATIONAL THEATRE FOR CHILDREN (NTC)	2977	10/30/24	11/06/24	$36,720.00	7	$257,040
BELLOMY RESEARCH/SURVEY PTNRS	2406-32	06/27/24	08/23/24	$27,927.00	57	$1,591,839
CGI Technologies and Solutions Inc	US002167966	12/04/24	01/31/25	$26,524.50	58	$1,538,421
The Cadmus Group	INV-330255	01/15/25	03/14/25	$23,443.20	58	$1,359,706
CLEAResult Consulting Inc.	000103409	06/07/24	07/05/24	$19,000.00	28	$532,000
CLEAResult Consulting Inc.	000108012	09/12/24	10/11/24	$15,517.00	29	$449,993
Pinnacle Group	205-20250227	03/12/25	04/14/25	$12,693.15	33	$418,874
DEBT NEXT	45830	10/01/24	11/27/24	$8,500.00	57	$484,500
PINNACLE TECHNICAL RESOURCES INC	213-20240829	09/16/24	10/23/24	$7,083.69	37	$262,097
SSM Group	0281576	04/08/25	06/06/25	$5,943.00	59	$350,637
EXPERIAN	446481	10/27/24	12/24/24	$101.80	58	$5,904
EXPERIAN	6000049033	03/30/25	05/28/25	$6.34	59	$374
				$9,389,294		$277,804,835

Weighted Average Lag (A x B) / A 29.59 days

PPL Electric Utilities
Lag in Payment of Postage - BI 34
12 Months Ended June 30, 2025

Vendor Name	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Broadridge Customer Communications	RECUR-EUMAIL24Q4	10/9/2024	10/3/2024	$650,000.00	(6)	($3,900,000)
Broadridge Customer Communications	RECUR-EUMAIL24Q4	11/9/2024	11/1/2024	$650,000.00	(8)	($5,200,000)
Broadridge Customer Communications	RECUR-EUMAIL24Q4	12/9/2024	12/2/2024	$650,000.00	(7)	($4,550,000)
DST OUTPUT	Q42024ADDITIONALPOSTAG	12/24/2024	12/19/2024	$600,000.00	(5)	($3,000,000)
Broadridge Customer Communications	RECUR-EUMAIL2324B	7/11/2024	7/3/2024	$552,000.00	(8)	($4,416,000)
Broadridge Customer Communications	RECUR-EUMAIL2324B	8/11/2024	8/2/2024	$552,000.00	(9)	($4,968,000)
DST OUTPUT	SEPTEMBER2024POSTAGE	9/11/2024	9/11/2024	$552,000.00	0	$0
Broadridge Customer Communications	RECUR-EUMAIL25	1/11/2025	1/30/2025	$600,000.00	19	$11,400,000
Broadridge Customer Communications	RECUR-EUMAIL25	2/11/2025	2/4/2025	$600,000.00	(7)	($4,200,000)
Broadridge Customer Communications	RECUR-EUMAIL25	3/11/2025	3/4/2025	$600,000.00	(7)	($4,200,000)
Broadridge Customer Communications	RECUR-EUMAIL25	4/11/2025	4/4/2025	$600,000.00	(7)	($4,200,000)
Broadridge Customer Communications	RECUR-EUMAIL25	5/11/2025	5/2/2025	$600,000.00	(9)	($5,400,000)
Broadridge Customer Communications	RECUR-EUMAIL25	6/11/2025	6/4/2025	$600,000.00	(7)	($4,200,000)
US Postal Service	UNITED05302025	6/6/2025	5/29/2025	$7,500.00	(8)	($60,000)
				$ 7,813,500		$ (36,894,000)
		Weighted Average Lag (A x B) / A			-4.72 days	

PPL Electric Utilities
Lag in Payment of Phones & Wires - BI 35
12 Months Ended June 30, 2025

Vendor Name	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
AT&T Mobility-CC	QBH102024	11/4/2024	12/2/2024	$98,123.46	28	$2,747,457
AT&T Mobility-CC	QBH082024	9/4/2024	10/15/2024	$92,553.60	41	$3,794,698
AT&T Mobility-CC	QBH032025	4/4/2025	5/9/2025	$85,368.23	35	$2,987,888
VERIZON WIRELESS	9977075358	10/23/2024	12/6/2024	$9,688.70	44	$426,303
VERIZON WIRELESS	9969856250	7/23/2024	9/6/2024	$9,437.84	45	$424,703
CAPITAL REGION WATER	13050005-0_022525	2/25/2025	3/13/2025	$4,814.49	16	$77,032
CAN DO INC	HIP-12,13_103124	10/31/2024	1/14/2025	$3,854.15	75	$289,061
CAN DO INC	HIP-12,13_022825	2/25/2025	3/17/2025	$3,589.91	20	$71,798
CAPITAL REGION WATER	13050005-0_082524	8/25/2024	9/10/2024	$3,553.34	16	$56,853
CAPITAL REGION WATER	13050005-0_012525	1/25/2025	2/18/2025	$3,494.67	24	$83,872
CAN DO INC	HIP-12,13_083124	8/31/2024	1/10/2025	$3,303.65	132	$436,082
LOWER ALLEN TOWNSHIP	ACCT6000250-04THQ2024	10/1/2024	10/17/2024	$2,527.00	16	$40,432
WYOMING VALLEY SANITARY AUTHORITY	2402277790-0_123124	12/31/2024	1/7/2025	$2,067.36	7	$14,472
LEHIGH COUNTY AUTHORITY	38709_121524	12/15/2024	12/31/2024	$1,784.80	16	$28,557
CAPITAL REGION WATER	13054004-0_072524	7/25/2024	8/12/2024	$1,242.97	18	$22,373
CAPITAL REGION WATER	13054004-0_122724	12/27/2025	1/23/2025	$1,242.97	(338)	($420,124)
CAPITAL REGION WATER	13054004-0_042525	4/25/2025	5/21/2025	$1,242.97	26	$32,317
PENNSYLVANIA AMERICAN WATER	1024-210035249417_101524	10/15/2024	10/24/2024	$1,036.24	9	$9,326
				$328,926.35		$11,123,100.04
			Weighted Average Lag (A x B) / A		33.82	days

PPL Electric Utilities
Lag in Payment of Rents - Bl 36
12 Months Ended June 30, 2025

Vendor Name	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
DDCAP Allentown, LLC	RENT-MARCH2025	3/11/2025	3/14/2025	$226,758.00	3	$680,274
RAILROAD MANAGEMENT COMPANY IV LLC	RMC062724	7/1/2024	8/6/2024	$58,563.16	36	$2,108,274
Delaware Lachawaxen & Stourbridge Railroad	DLS2251079.1	11/1/2024	2/10/2025	$8,200.00	101	$828,200
Cleveland Brothers Equipment Co., Inc.	A6526506	4/11/2025	5/9/2025	$4,944.00	28	$138,432
PA DEPT OF ENVIRONMENTAL PROTECTION	1803080766	7/1/2024	8/5/2024	$4,500.00	35	$157,500
Cleveland Brothers Equipment Co., Inc.	A7120002	4/11/2025	5/9/2025	$4,035.60	28	$112,997
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT25	12/22/2024	12/20/2024	$3,912.50	(2)	($7,825)
STRAWBERRY SQUARE ASSOCIATES	RECUR-HARRISBURGRENT23	9/18/2024	9/17/2024	$3,833.33	(1)	($3,833)
SWB - ADMAR	Rental	2/3/2025	3/12/2025	$3,393.70	37	$125,567
HERC RENTALS	Equipment Rentals	1/10/2025	1/22/2025	$3,107.24	12	$37,287
UNITED RENTALS-PPL - Lancaster, PA	234802515-006	10/12/2024	11/8/2024	$2,734.26	27	$73,825
Cleveland Brothers Equipment Co., Inc.	A7424301	4/25/2025	5/23/2025	$2,592.00	28	$72,576
HERC RENTALS INC	34757205-001	7/12/2024	9/9/2024	$2,468.02	59	$145,613
UNITED RENTALS-PPL - Lancaster, PA	240290119-003	1/4/2025	1/31/2025	$2,208.30	27	$59,624
Commonwealth of Pennsylvania DCNR	1803033427	3/2/2024	3/31/2025	$2,084.00	394	$821,096
UNITED RENTALS-PPL - Lancaster, PA	241415548-004	2/23/2025	3/24/2025	$1,925.76	29	$55,847
Cleveland Brothers Equipment Co., Inc.	A6548302	10/23/2024	11/21/2024	$1,748.00	29	$50,692
HERC RENTALS INC	34650559-001	6/10/2024	8/8/2024	$1,601.78	59	$94,505
PA DEPT OF ENVIRONMENTAL PROTECTION	1803203771	5/1/2025	5/30/2025	$1,500.00	29	$43,500
HERC RENTALS	Lawnton Sub AB Overhaul	6/20/2025	6/30/2025	$1,382.51	10	$13,825
UNITED RENTALS-PPL - Lancaster, PA	228960161-006	6/8/2024	7/24/2024	$1,377.00	46	$63,342
UNITED RENTALS-PPL - Lancaster, PA	228905181-008	8/3/2024	8/30/2024	$1,377.00	27	$37,179
HERC RENTALS	13095133 manlift	3/25/2025	5/5/2025	$1,269.67	41	$52,056
LEISURE ACRES FARM LP	RECUR-LEISUREACRE2425	11/26/2024	11/26/2024	$1,116.16	0	$0
LEISURE ACRES FARM LP	RECUR-LEISUREACRE2023A	7/20/2024	7/19/2024	$1,083.65	(1)	($1,084)
				$ 347,716		$ 5,759,469

Weighted Average Lag (A x B) / A 16.56 days

PPL Electric Utilities
Lag in Payment of Advertising Expenses - BI 37
12 Months Ended June 30, 2025

Vendor Name	Invoice Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
ICF RESOURCES LLC	2024-380512	10/08/24	11/06/24	$212,374.53	29	$6,158,861
ICF RESOURCES LLC	2024-464519	12/03/24	12/31/24	$193,420.73	28	$5,415,780
ICF RESOURCES LLC	2025-056481	03/12/25	04/10/25	$185,491.82	29	$5,379,263
ICF RESOURCES LLC	2025-006407	01/06/25	02/04/25	$156,298.63	29	$4,532,660
ICF RESOURCES LLC	2024-418527	11/13/24	12/12/24	$146,293.12	29	$4,242,500
Meta Platforms, Inc.	December Digital Ads Pt 5	12/29/24	03/24/25	$900.00	85	$76,500
Meta Platforms, Inc.	Q1 DIGITAL ADS	02/16/25	03/17/25	$422.76	29	$12,260
				$ 895,202		$ 25,817,825

Weighted Average Lag (A x B) / A 28.84 days

PPL Electric Utilities
Lag in Payment of Miscellaneous Expenses - BI 49
12 Months Ended June 30, 2025

Vendor Name	Invoice / Reference Number	Mid-point of Service Date	Payment Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
CLEAResult Consulting Inc.	000114892	01/15/25	01/29/25	$1,397,742.75	14	$19,568,399
CLEAResult Consulting Inc.	000105705	07/22/24	08/05/24	$1,297,769.35	14	$18,168,771
CLEAResult Consulting Inc.	000113477	12/16/24	01/03/25	$1,232,862.04	18	$22,191,517
CLEAResult Consulting Inc.	000110144	10/16/24	10/30/24	$1,099,082.16	14	$15,387,150
CLEAResult Consulting Inc.	000112531	12/04/24	01/03/25	$1,098,672.66	30	$32,960,180
CLEAResult Consulting Inc.	000120412	05/05/25	05/19/25	$431,056.47	14	$6,034,791
Slusser Law Firm, Rebecca and Arthur Adams	ADAMS	03/06/25	03/18/25	$150,000.00	12	$1,800,000
CLEAResult Consulting Inc.	000104362	06/26/24	07/10/24	$91,019.89	14	$1,274,278
CLEAResult Consulting Inc.	000110542	10/25/24	11/13/24	$69,887.50	19	$1,327,863
CLEAResult Consulting Inc.	000117747	04/01/25	04/17/25	$49,293.87	16	$788,702
CLEAResult Consulting Inc.	000110624	11/01/24	11/26/24	$40,849.06	25	$1,021,227
CLEAResult Consulting Inc.	000104629	07/01/24	08/13/24	$28,130.94	43	$1,209,630
CLEAResult Consulting Inc.	000104255	07/01/24	07/15/24	$19,120.35	14	$267,685
CLEAResult Consulting Inc.	000119893	04/23/25	05/15/25	$13,125.00	22	$288,750
CLEAResult Consulting Inc.	000122668	06/11/25	06/25/25	$10,649.93	14	$149,099
CLEAResult Consulting Inc.	000114940	01/16/25	02/10/25	$8,500.00	25	$212,500
Reading Blue Mountain & Northern Railroad Co	Railroad Payment Fees	02/12/25	02/26/25	$6,400.00	14	$89,600
David Ng	19950-13049	12/20/24	06/16/25	$5,000.00	178	$890,000
				$7,049,162		$123,630,140
		Weighted Average Lag (A x B) / A			17.54	days

Q.5. If a claim is made for compensating bank balances, provide the following information:

a) Name and address of each bank.
b) Types of accounts with each bank—checking, savings, escrow, other services, and the like.
c) Average daily balance in each account.
d) Amount and percentage requirements for compensating bank balance at each bank.
e) Average daily compensating bank balance at each bank.
f) Documents from each bank explaining compensating bank balance requirements.
g) Interest earned on each type of account.
h) A calculation showing the average daily float for each bank.

A.5. PPL Electric has no requirements for compensating bank balances with its banks and has not made a claim for this item.

Q.6. Explain in detail by statement or exhibit the appropriateness of additional claims or the use of a method not previously mentioned, in the claimed rate base.

A.6. An explanation of PPL Electric's claim for any additional rate base items is set forth in Section C of Exhibits Future 1 and Fully Projected Future 1.

Q.1. Prepare a Statement of Income including:

a) The book, or budgeted, statement for the test year.
b) Adjustments to annualize and normalize under present rates, including an elimination of the effects on income of the energy cost rate and state tax adjustment surcharge.
c) The income statement under present rates after adjustment.
d) The adjustment for the revenue requested.
e) The income statement under requested rates after adjustment.

Each adjustment, including those relating to adjustment clauses, shall contain an explanation in sufficient clarifying detail to allow a reasonably informed person to understand the method and rationale of the adjustment.

A.1. The information requested in items a. through e. is set forth in Section D of Exhibits Future 1 and Fully Projected Future 1.

Q.2. If the schedule provided in item 1 is based upon budgeted data for a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.

A.2. The information requested is set forth in Section D of Exhibit Historic 1.

D. Urban
S. Leskowsky

Q.1. Provide a schedule showing all revenues and expenses for the test year and for the 12-month period immediately prior to the test year, together with an explanation for major variances between test year revenues and expenses and those for the previous 12-month period. Revenues and expenses shall be summarized by the major account categories listed below. If budgeted data for a future test year is not readily available by these categories, an analysis of the data for the 12-month period immediately prior to the future test year or for the most recent available calendar year may serve as the basis for ratably allocating the budgeted data into the account categories.

A.1. Attachment II-D-1a provides the requested schedule of revenues and expenses by account categories. Attachment II-D-1b provides explanations for major variances.

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the Twelve Months Ended June 30,
(Thousands of Dollars)

		2026	2025	Difference
OPERATING REVENUES				
400				
	Electric Revenue:			
	Residential	$ 1,871,862	$ 1,735,092	$ 136,770
	Commercial	439,052	445,074	(6,022)
	Industrial	88,720	54,793	33,927
	Public Authorities	26,786	21,148	5,638
	Railroads	0	0	0
	Sales for Resale	1,547	1,686	(139)
	Total Sales Revenue	2,427,967	2,257,793	170,174
	Other Electric Revenue:			
	Forfeited Discounts	14,860	14,976	(116)
	Miscellaneous Service Revenue	970	1,056	(86)
	Rent from Electric Property	46,738	59,480	(12,742)
	Unbilled Revenues - Net	509	17,567	(17,058)
	Other Electric Revenue	911,546	883,062	28,484
	Total Other Electric Revenue	974,623	976,141	(1,518)
	Total Operating Revenue	3,402,590	3,233,934	168,656
OPERATING EXPENSE				
401 - 402				
	Operation and Maintenance Expense			
	Power Production Expenses:			
	Power Purchases	840,322	736,917	103,404
	Ancillary Expenses	1,674	1,465	209
	Other	306	232	74
	Transmission Expenses	335,699	302,964	32,735
	Energy Storage		290	(290)
	Regional Market Expenses	0	245	(245)
	Distribution Expenses	151,393	235,201	(83,808)
	Customer Accounts Expenses	79,926	91,161	(11,235)
	Customer Service & Informational Expenses	144,668	109,407	35,261
	Sales Expenses	0	1,852	(1,852)
	Administrative and General Expenses	139,713	184,107	(44,394)
	Total Operation & Maint. Expense	1,693,699	1,663,841	29,858
403 - 405	Depreciation Expense and Amortization of Electric Plant Acquisition Adjustments	426,017	415,992	10,025
407	Regulatory Debits (Credits), net	7,565	2,094	5,471
408.1	Taxes Other Than Income Taxes	161,814	148,875	12,939
411.6/411.7	(Gains)/Losses From Disposition of Utility Plant	0	0	0
	Total Operating Expenses Prior to Federal & State Income Taxes	2,289,095	2,230,802	58,293
	Operating Income Prior to Federal & State Income Taxes	$ 1,113,495	1,003,132	110,363

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the Twelve Months Ended June 30,
(Thousands of Dollars)

		2026	2025	Difference
FEDERAL AND STATE INCOME TAXES				
409.1	Federal Income Taxes	$ 61,394	$ 45,828	$ 15,566
	State Income Taxes	16,727	11,718	5,009
410.1 & 411.1				
	Deferred Federal Income Taxes - Net	91,170	88,795	2,375
	Deferred State Income Taxes - Net	33,341	36,569	(3,228)
	Investment Tax Credit Adjustments			
	Deferrals	-	-	-
411.4	Amortization - Credit	(31)	60	(91)
	Total Federal & State Income Taxes	202,601	182,970	19,631
	Operating Income After Federal & State Income Taxes	910,894	820,162	90,732
OTHER INCOME AND DEDUCTIONS				
Other Income				
415	Merchandising Income	-	-	-
416,417	Merchandising Expense	-	-	-
418.0	Non-Utility Operating Income (Loss)	-	(24)	24
418.1	Equity in Earnings of Subsidiary Companies	-	12,467	(12,467)
419.0	Interest & Dividend Income	11,293	8,114	3,179
419.1	Allowance for Other Funds Used During Construction	28,890	27,747	1,143
421.1	Gain on Disposition of Property	-	-	-
421	Other Misc. Non-Operating Income	12,316	-	12,316
	Total Other Income	52,499	48,304	4,195
Other Income Deductions				
421.2	Loss on Disposition of Property	-	1,960	(1,960)
426	Miscellaneous	2,648	5,667	(3,019)
	Total Other Income Deductions	2,648	7,627	(4,979)
Taxes Applicable to Other Income Deductions				
408.2	Taxes Other Than Income Taxes	-	201	(201)
409.2	Federal Income Tax	4,570	2,203	2,367
	State Income Tax	1,847	(1,976)	3,823
410.2 & 411.2				-
	Deferred Federal Income Taxes - Net	-	(1,005)	1,005
	Deferred State Income Taxes - Net	-	(340)	340
	Total Taxes Applicable to Other Income Deduction	6,417	(917)	7,334
	Income Before Interest Charges	$ 954,328	861,756	92,572

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the Twelve Months Ended June 30,
(Thousands of Dollars)

		2026	2025	Difference
INTEREST CHARGES				
427	Interest on Long-term Debt	$ 277,721	$ 245,969	$ 31,752
428	Amortization of Debt Discount & Expense	3,811	3,481	330
428.1	Amortization of Loss on Reacquired Debt	539	539	-
429	Amortization of Premium on Debt-Credit		-	-
430	Interest on Debt to Associated Companies		-	-
431	Other Interest Expense	2,772	4,224	(1,452)
432	Allowance for Borrowed Funds Used During Construction	(13,270)	(11,302)	(13,270) 11,302
	Net Interest Charges	271,573	242,911	28,662
	Net Income	$ 682,755	$ 618,845	$ 63,910

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the Twelve Months Ended June 30,
(Thousands of Dollars)

		2027	2026	Difference
OPERATING REVENUES				
400				
	Electric Revenue:			
	Residential	$ 1,875,996	$ 1,871,862	$ 4,134
	Commercial	436,445	439,052	(2,607)
	Industrial	83,718	88,720	(5,002)
	Public Authorities	27,020	26,786	234
	Railroads	0	0	0
	Sales for Resale	1,543	1,547	(4)
	Total Sales Revenue	2,424,723	2,427,967	(3,245)
	Other Electric Revenue:			
	Forfeited Discounts	15,306	14,860	446
	Miscellaneous Service Revenue	970	970	0
	Rent from Electric Property	43,745	46,738	(2,992)
	Unbilled Revenues - Net	631	509	122
	Other Electric Revenue	978,511	911,546	66,964
	Total Other Electric Revenue	1,039,163	974,623	64,540
	Total Operating Revenue	3,463,885	3,402,590	61,295
OPERATING EXPENSE				
401 - 402				
	Operation and Maintenance Expense			
	Power Production Expenses:			
	Power Purchases	844,328	840,322	4,006
	Ancillary Expenses	1,682	1,674	8
	Other	323	306	17
	Transmission Expenses	335,381	335,699	(318)
	Energy Storage			0
	Regional Market Expenses	0	0	0
	Distribution Expenses	207,592	151,393	56,199
	Customer Accounts Expenses	86,338	79,926	6,413
	Customer Service & Informational Expenses	132,910	144,668	(11,758)
	Sales Expenses	0	0	0
	Administrative and General Expenses	169,750	139,713	30,037
	Total Operation & Maint. Expense	1,778,304	1,693,699	84,604
403 - 405				
	Depreciation Expense and Amortization of Electric Plant Acquisition Adjustments	468,275	426,017	42,258
407	Regulatory Debits (Credits), net	11,007	7,565	3,442
408.1	Taxes Other Than Income Taxes	162,324	161,814	510
411.6/411.7	(Gains)/Losses From Disposition of Utility Plant	0	0	0
	Total Operating Expenses Prior to Federal & State Income Taxes	2,419,910	2,289,095	130,814
	Operating Income Prior to Federal & State Income Taxes	$ 1,043,975	$ 1,113,495	(69,519)

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the Twelve Months Ended June 30,
(Thousands of Dollars)

		2027	2026	Difference
FEDERAL AND STATE INCOME TAXES				
409.1	Federal Income Taxes	$ 23,698	$ 61,394	$ (37,696)
	State Income Taxes	223	16,727	(16,504)
410.1 & 411.1				
	Deferred Federal Income Taxes - Net	109,938	91,170	18,768
	Deferred State Income Taxes - Net	36,227	33,341	2,886
	Investment Tax Credit Adjustments			
	Deferrals		-	-
411.4	Amortization - Credit	(31)	(31)	-
	Total Federal & State Income Taxes	170,055	202,601	(32,546)
	Operating Income After Federal & State Income Taxes	873,920	910,894	(36,973)
OTHER INCOME AND DEDUCTIONS				
Other Income				
415	Merchandising Income	-	-	-
416,417	Merchandising Expense	-	-	-
				-
418.0	Non-Utility Operating Income (Loss)	-	-	-
418.1	Equity in Earnings of Subsidiary Companies	-	-	-
419.0	Interest & Dividend Income	15,411	11,293	4,118
419.1	Allowance for Other Funds Used During Construction	33,548	28,890	4,658
421.1	Gain on Disposition of Property	-	-	-
421	Other Misc. Non-Operating Income	5,420	12,316	(6,896)
	Total Other Income	54,379	52,499	1,880
Other Income Deductions				
421.2	Loss on Disposition of Property	-	-	-
426	Miscellaneous	2,625	2,648	(23)
	Total Other Income Deductions	2,625	2,648	(23)
Taxes Applicable to Other Income Deductions				
408.2	Taxes Other Than Income Taxes	-	-	-
409.2	Federal Income Tax	4,053	4,570	(517)
	State Income Tax	1,529	1,847	(318)
410.2 & 411.2				-
	Deferred Federal Income Taxes - Net	-	-	-
	Deferred State Income Taxes - Net	-	-	-
	Total Taxes Applicable to Other Income Deduction	5,582	6,417	(835)
	Income Before Interest Charges	$ 920,092	$ 954,328	(34,236)

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the Twelve Months Ended June 30,
(Thousands of Dollars)

		2027	2026	Difference
INTEREST CHARGES				
427	Interest on Long-term Debt	$ 312,043	$ 277,721	$ 34,322
428	Amortization of Debt Discount & Expense	4,185	3,811	374
428.1	Amortization of Loss on Reacquired Debt	465	539	(74)
429	Amortization of Premium on Debt-Credit			-
430	Interest on Debt to Associated Companies			-
431	Other Interest Expense	-	2,772	(2,772)
432	Allowance for Borrowed Funds Used During Construction	(13,444)	(13,270)	(174)
				-
	Net Interest Charges	303,249	271,573	31,676
	Net Income	$ 616,843	$ 682,755	$ (65,912)

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the 12 Months Ended June 30, 2025 and 2026

Significant increases or decreases (in thousands of dollars) are attributed to the following:

Account 400 - Operating Revenues - $168,656

Electric Revenue - $170,174 - Increase is primarily due to increased GSC rates. Additionally, DSIC and ACR rates increased, which were partially offset by lower TSC rates.

Other Electric Revenue - ($1,518) - Decrease primarily due to lower unbilled revenue, lower rent for electric property, and lower over/under adjustments related to cost recovery clauses and riders, offset by higher Transmission Owner revenue.

Accounts 401 & 402 - Operating and Maintenance Expenses - $29,858

Power Purchases - $103,405 - Increase is primarily due to higher energy and capcacity costs from acquisition contracts for POLR customers not using alternate suppliers.

Transmission Expenses - $32,735 - Increase is primarily due to higher NITS charges for POLR customers.

Distribution Expenses - ($83,808) - Decrease is primarily due to higher storm and vegetation management costs in HTY. In HTY, a one-time reclass of DER management program increased expense. FTY assumes expense efficiencies forecasted.

Customer Accounts Expenses - ($11,235) - Decrease is primarily due to lower expenses related to cut season costs and uncollectibles.

Customer Service & Informational Expenses - $35,261 - Increase is primarily due to higher USR expenses forecasted.

Administrative and General Expenses - ($44,394) - Decrease is primarily due to IT efficiencies assumed in FTY and expenses moved to regulatory asset during year end 2025 and reductions from from pension costs included in HTY not included in FTY or FPFTY and O&M efficiencies. These were offset by increases associated with hardware and software IT upgrades.

Account 407 - Regulatory Debits (Credits), net - $5,471 - Increase primarily due to amortization of storms.

Account 408.1 - Taxes Other Than Income Taxes - $12,939 - Increase is primarily due to higher gross receipts tax primarily resulting from a higher revenue base.

Account 409.1 - Federal Income Taxes - $15,566 - Increase is due primarily to the following items:

Higher Pre-Tax Book Income	82,329
Lower Book/Tax Timing Differences	(65,021)
Higher PA State Income Tax Expense Deduction	(2,052)
State Income Tax Adjustment for Prior Year	(1,188)
Higher Federal Taxable Income	14,068
Higher Federal Tax Expense @ 21%	2,955
Lower Federal Tax Credits	5,693
Annualized Effective Tax Rate Adjustment (APB28)	(303)
Lower Accrual for Potential Deficiency	(311)
Prior Period Tax Return Adjustments in historic period	7,532
Total Federal Income Tax Expense / (Benefit)	15,566

Account 409.1 - State Income Taxes - $5,009 - Increase is due primarily to the following items:

Higher Pre-Tax Book Income	82,329
Lower Book/Tax Timing Differences	(65,021)
Lower State Bonus Depreciation Deduction	16,348
Higher PA Taxable Income	33,656
Higher PA State Income Tax Expense	2,052
Prior Period Tax Return Adjustments in historic period	2,957
Total PA State Income Tax Expense / (Benefit)	5,009

Account 410.1 & 411.1 - Deferred Income Taxes - Federal - Net - $2,375 - Increase is due primarily to the following items:

Change in book/tax timing differences	$ 8,582
Estimated PA State Income Tax Rate Change Adjustments	(278)
Deficient Federal NOL Deferred Taxes	6
Prior Year Adjustments	(5,935)
	$ 2,375

Account 410.1 & 411.1 - Deferred Income Taxes - State - Net - ($3,228) - Decrease is due primarily to the following items:

Change in book/tax timing differences	$ (1,310)
Estimated PA State Income Tax Rate Change Adjustments	1,325
Prior Year Adjustments	(3,243)
	$ (3,228)

Account 419.0 Interest and Dividend Income - $3,179 -
Increase primarily due to interest income from affiliate.

Account 419.1 Allowance for Borrowed Funds used During Construction - $1,143 -
Increase primarily due to large transmission projects being constructed and being placed in service in outer years.

Account 427 - Interest on Long-term Debt - $31,752 - Increase is primarily due to proposed debt issuances.

PPL ELECTRIC UTILITIES CORPORATION
Operating Statements
For the 12 Months Ended June 30, 2026 and 2027

Significant increases or decreases (in thousands of dollars) are attributed to the following:

Account 400 - Operating Revenues - $61,295

Electric Revenue - ($3,245) - Decrease is primarily due to lower forecasted prices of certain rider mechanisms.

Other Electric Revenue - $64,540 - Increase primarily due to the Transmission Owner Revenue increases based on the FERC formula rates.

Accounts 401 & 402 - Operating and Maintenance Expenses - $84,604

Power Purchases - $4,006 - Increase is primarily due to an increase in projected load resulting in higher energy costs for POLR customers not using alternate suppliers.

Distribution Expenses - $56,199 - Increase is primarily due to higher vegetation spend and increase in inspection costs.

Customer Accounts Expenses - $6,413 - Increase is primarily due to the addition of resources and a slightly higher uncollectible forecast.

Customer Service & Informational Expenses - ($11,758) - Decrease is primarily due to lower USR expenses forecasted.

Administrative and General Expenses - $30,037 - Increase is primarily due to increases associated with IT upgrades.

Account 407 - Regulatory Debits (Credits), net - $3,442 - Increase primarily due to amortization of storms.

Account 409.1 - Federal Income Taxes - ($37,696) - Decrease is due primarily to the following items:

Lower Pre-Tax Book Income	(105,010)
Lower Book/Tax Timing Differences	(90,998)
Higher PA State Income Tax Expense Deduction	16,504
Lower Federal Taxable Income	(179,504)
Lower Federal Tax Expense @ 21%	(37,696)
Total Federal Income Tax Expense / (Benefit)	(37,696)

Account 409.1 - State Income Taxes - ($16,504) - Decrease is due primarily to the following items:

Lower Pre-Tax Book Income	(105,010)
Lower Book/Tax Timing Differences	(90,998)
Lower State Bonus Depreciation Deduction	(17,426)
Lower PA Taxable Income	(213,434)
Lower PA State Income Tax Expense	(16,504)
Total PA State Income Tax Expense / (Benefit)	(16,504)

Account 410.1 & 411.1 - Deferred Income Taxes - Federal - Net - $18,768 - Increase is due primarily to the following items:

Change in book/tax timing differences	$ 18,774
Deficient Federal NOL Deferred Taxes	(6)
	$ 18,768

Account 410.1 & 411.1 - Deferred Income Taxes - State - Net - $2,886 - Increase is due primarily to the following items:

Change in book/tax timing differences	$ 2,886
	$ 2,886

Account 419.0 Interest and Dividend Income - $4,118 -
Increase primarily due to interest income from affiliate.

Account 419.1 Allowance for Borrowed Funds used During Construction - $4,658 -
Increase primarily due to large Transmission projects being constructed and being placed in service in outer years.

Account 427 - Interest on Long-term Debt - $34,322 - Increase is primarily due to a proposed debt issuances.

Q.2. Provide a summary of test year adjustments which sets forth the effect of the adjustment upon the following: operating revenues, operating expenses, taxes other than income taxes, operating income before income taxes, State income tax, Federal income tax and income available for return. In addition, test year adjustments shall be presented on the basis of the major account categories set out at II-D-1.

A.2. Schedule D-2 of Exhibits Future 1 and Fully Projected Future 1 provides a summary, by major account categories, of test year adjustments claimed by PPL Electric.

Q.3. List and explain all nonrecurring or extraordinary expenses incurred in the test year and all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years, for example, nonyearly maintenance programs, and the like.

A.3 Test year expenses that are non-recurring, extraordinary or do not occur yearly, but over an extended period of years, are explained and adjusted in Section D of Exhibits Future 1 and Fully Projected Future 1.

The following items have been identified as one-time or non-recurring items that occurred during the Historic Test Year:

- DER projects impairment – Dr. $21 million to various FERC account 58X accounts.
- Office relocation and related costs – Dr. $2 million to FERC account 421.
- Strategic corporate initiatives – Dr. $1 million to FERC account 426 and an additional $1 million to other various O&M accounts.
- AFUDC Catch up – Cr. $1.756 million to FERC account 419; Cr. $73 thousand to FERC Account 432.
- Stores adjustment – Cr. $645 thousand to FERC account 923.

These items are reflected in the amounts on Exhibit Historic D-1 column 1. They are not expected to recur.

Q.4. As a separate item, list extraordinary property losses related to property previously included in cost of service when the gain or loss on this property has occurred or is likely to occur in the future test year. The proposed ratemaking treatment of extraordinary gains and losses must also be disclosed. Sufficient supporting data must be provided.

A.4. PPL Electric does not expect to incur any extraordinary gains or losses in the Future Test Year or Fully Projected Future Test Year which are related to property previously included in its allowed cost of providing service.

Q.5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written off in each of the last 3 calendar years.

A.5. The provision for uncollectible accounts for any year is determined by reviewing the projected annual revenue, current reserve balance, current receivable status, receivable trends, write-off trends and the projected impact of future collection initiatives on the quality of receivables.

Attachment II-D-5 presents the accumulated provision for uncollectible accounts and the amounts written off for the years ended June 30, 2023, 2024 and 2025.

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Provision for Uncollectible Accounts

(Thousands of dollars)

	Customers		Other	Property Damage	Total
Balance June 30, 2022	$ 31,154		$ 1,754	$ 2,919	$ 35,827
Provision	36,122		2,116	3,411	41,649
Amounts Written Off	(25,295)	(a)	(2,229)	(3,325)	(30,849)
Balance June 30, 2023	41,981		1,641	3,005	46,627
Provision	45,576		(438)	3,312	48,450
Amounts Written Off	(46,794)	(a)	(88)	(3,468)	(50,350)
Balance June 30, 2024	40,763		1,115	2,849	44,727
Provision	42,207		299	4,359	46,865
Amounts Written Off	(43,533)	(a)	(31)	(4,605)	(48,169)
Balance June 30, 2025	$ 39,437		$ 1,383	$ 2,603	$ 43,423

(a) Amounts written off are net of POR discounts. For fiscal years ending June 2023, 2024 and 2025 the POR discounts were $16,788, $17,765 and $17,749, respectively.

Q.6. Supply detailed calculations to support the total claim for rate case expense, including supporting data for outside service rendered. Provide the items comprising the estimated rate case expense claim for the current rate case.

A.6. Schedule D-6 of Exhibits Historic 1, Future 1, and Fully Projected Future 1 set forth PPL Electric's claim for rate case expense. This includes expenses related to printing and office supplies, advertising, outside legal counsel, and external witness support.

Q.7. Submit schedules for the test year and for the 12-month period immediately prior to the test year showing by major components, if included in claimed test year expenses, the expenses incurred in each of the following expense categories.

a) Miscellaneous general expenses, including account 930.
b) Outside service expenses.
c) Regulatory commission expenses.
d) Advertising expenses, including advertising engaged in by trade associations whenever the utility has claimed a contribution to the trade association as a ratemaking claim - provide explanation of types and purposes of such advertising.
e) Research and development expenses - provide a listing of major projects.
f) Charitable and civic contributions, by recipient and amount.

Explain major variances between the test year expenses and those expenses for the prior 12-month period.

A.7. See the following attachments for the requested data and an explanation of the major variances:

a) Attachment II-D-7a - Miscellaneous general expenses, including Account 930
b) Attachment II-D-7b - Outside service expenses
c) Attachment II-D-7c - Regulatory commission expenses
d) Attachment II-D-7d - Advertising expenses
e) Attachment II-D-7e - Research and development expenses
f) Attachment II-D-7f - Charitable and civic contributions

PPL ELECTRIC UTILITIES CORPORATION

Miscellaneous General Expenses - Account 930.2
Years ended June 30,
(Thousands of Dollars)

Line No.	Expense	2026	2025	Increase (Decrease)
1	Environmental remediation expense	$ 400	$ -	$ 400
2	Commitment and Credit Facility Fees	-	1,305	(1,305)
3	Board of Directors	1,156	1,017	139
4	Communications	30	78	(48)
5	Membership Dues	1,468	969	499
6	Investor Relations	62	68	(7)
7	Research and Development	579	326	253
8	Miscellaneous and O&M Efficiencies	(16,692)	97	(16,789)
9	**TOTAL**	**$ (12,997)**	**$ 3,860**	**$ (16,857)**

There were no environmental remediation during HTY 2025. Credit Facility Fees are currently not forecasted as part of the budgeting process. Increase in Membership dues are associated with Energy Association of PA and Edison Electric dues budgeted to 930.2. Increase in Research and Development consistent with IT upgrade spend. Decrease in Miscellaneous is associated with O&M efficiencies assumed in forecast.

Line No.	Expense	2027	2026	Increase (Decrease)
1	Environmental remediation expense	$ 400	$ 400	$ -
2	Commitment and Credit Facility Fees	-	-	-
3	Board of Directors	1,053	1,156	(103)
4	Communications	20	30	(10)
5	Membership Dues	2,878	1,468	1,409
6	Investor Relations	44	62	(18)
7	Research and Development	405	579	(174)
8	Miscellaneous and O&M Efficiencies	(16,622)	(16,692)	70
9	**TOTAL**	**$ (11,822)**	**$ (12,997)**	**$ 1,175**

Increase in Membership dues are associated with Energy Association of PA and Edison Electric fees budgeted to 930.2. Increase in Research and Development consistent with IT upgrade spend.

PPL ELECTRIC UTILITIES CORPORATION

Outside Service Expenses
Years Ended June 30,
(Thousands of Dollars)

Line No.	Service	2026	2025	Increase (Decrease)
1	Accounting and Audit Fees	$ 265	$ 275	$ (11)
2	Chairman Services	65	91	(26)
3	Consulting Fees	2,291	11,210	(8,920)
4	Contracted Labor and Materials	34	45	(11)
5	Corporate Facilities	961	211	750
6	Corporate Operations	1,785	1,972	(187)
7	Enterprise Security	-	133	(133)
8	Financial Services	5,590	8,042	(2,452)
9	General Counsel Services	1,456	1,143	314
10	Information Technology Services	23,254	20,649	2,604
11	Public Affairs	384	420	(36)
12	Utility Communications Support	-	520	(520)
13	Miscellaneous	255	213	41
14	**TOTAL**	**$ 36,339**	**$ 44,924**	**$ (8,585)**

Decreases in Consulting Fees and Financial services are a result of efficiency assumptions to reduce expenses. Enterprise Security and Utility Communication Support were consolidated as part of reorganization. Increases in Corporate Facilites related to moving to new facilities and increases in General Counsel Services related to the rate case. Increases in Information Technology service related to IT upgrades.

Line No.	Service	2027	2026	Increase (Decrease)
15	Accounting and Audit Fees	$ 281	$ 265	$ 16
16	Chairman Services	50	65	(15)
17	Consulting Fees	2,199	2,291	(91)
18	Contracted Labor and Materials	13	34	(21)
19	Corporate Facilities	844	961	(117)
20	Corporate Operations	1,370	1,785	(415)
21	Enterprise Security	-	-	-
22	Financial Services	5,490	5,590	(100)
23	General Counsel Services	1,376	1,456	(80)
24	Information Technology Services	44,439	23,254	21,185
25	Public Affairs	354	384	(30)
26	Utility Communications Support	-	-	-
27	Miscellaneous	160	255	(95)
28	**TOTAL**	**$ 56,576**	**$ 36,339**	**$ 20,237**

Small decreases related to efficiency assumption to reduce expenses. Increases in Information Technology service related to IT upgrades.

PPL ELECTRIC UTILITIES CORPORATION

Regulatory Commission Expenses - Account 928
Years Ended June 30,
(Thousands of Dollars)

Line No.	Expense	2026	2025	Increase (Decrease)
1	PUC Annual Assessment	$ 6,200	$ 7,062	$ (862)
2	Docket Expenses	$ 1,814	$ 2,380	$ (566)
3	**TOTAL**	**$ 8,014**	**$ 9,442**	**$ (1,428)**

Decrease a result of budgeting at 2024 PUC Assessment amount and budgeting only known Docketed Cases.

Line No.	Expense	2027	2026	Increase (Decrease)
4	PUC Annual Assessment	$ 6,100	$ 6,200	$ (100)
5	Docket Expenses	$ 718	$ 1,814	$ (1,096)
6	**TOTAL**	**$ 6,818**	**$ 8,014**	**$ (1,196)**

Decrease a result of budgeting only known Docketed Cases.

PPL ELECTRIC UTILITIES CORPORATION

Advertising Expenses
Years Ended June 30,
(Thousands of Dollars)

Line No.	Description/Purpose	2026	2025	Increase (Decrease)
1	Goodwill or institutional advertising	$ 130	$ -	$ 130
2	Customer assistance programs	100	128	(28)
3	Customer Education	500	110	390
4	Employment vacancy search	-	-	-
5	Miscellaneous	534	262	272
6	**TOTAL**	**$ 1,264**	**$ 500**	**$ 764**
	Types of Advertising			
7	Television	$ 126	$ -	$ 126
8	Radio	126	317	(191)
9	Internet/Electronic	383	-	383
10	Outdoor	32	183	(151)
12	Printed Media	63	-	63
13	To be Determined	534	-	534
14	**TOTAL**	**$ 1,264**	**$ 500**	**$ 764**

Increase related to delaying the implementation of paid advertising campaigns in 2025.

PPL ELECTRIC UTILITIES CORPORATION

Advertising Expenses
Years Ended June 30,
(Thousands of Dollars)

Line No.	Description/Purpose	2027	2026	Increase (Decrease)
1	Goodwill or institutional advertising	$ 130	$ 130	$ -
2	Customer assistance programs	100	100	-
3	Customer Education	500	500	-
4	Employment vacancy search	-	-	-
5	Miscellaneous	193	534	(342)
6	**TOTAL**	**$ 923**	**$ 1,264**	**$ (342)**
	Types of Advertising			
7	Television	$ 126	$ 126	$ -
8	Radio	126	126	-
9	Internet/Electronic	383	383	-
10	Outdoor	32	32	-
12	Printed Media	63	63	-
13	To be Determined	193	534	(342)
14	**TOTAL**	**$ 923**	**$ 1,264**	**$ (342)**

Decrease in advertising expenses to get on track with normal spend after 2026 catch up.

PPL ELECTRIC UTILITIES CORPORATION

Research and Development Expenses
Years Ended June 30,
(Thousands of Dollars)

Line No.	Project	2026	2025	Increase (Decrease)
1	Research support	$ 812	$ 487	$ 325
2	Internal R&D activities	153	130	23
3	**TOTAL**	**$ 966**	**$ 617**	**$ 348**

Increase in research support related to higher forecasted cost for EPRI, an independent, nonprofit, R&D service organization and National Electric Energy, Testing, Research and Applications Center (NEETRAC), a non-profit member supported electric energy research, development and testing center. Increase in internal R&D activities due to more coordination and participation with the Transmission and Distribution businesses.

Line No.	Project	2027	2026	Increase (Decrease)
4	Research support	$ 838	$ 812	$ 26
5	Internal R&D activities	275	153	121
6	**TOTAL**	**$ 1,113**	**$ 966**	**$ 147**

Increase in internal R&D activities due to more coordination and participation with the Transmission and Distribution businesses.

PPL ELECTRIC UTILITIES CORPORATION

Charitable and Civic Contributions - Account 426.1
Years Ended June 30,
(Thousands of Dollars)

Line No.	Recipient	2026	2025	Increase (Decrease)
1	Operation Help	$ 800	$ 644	$ 156
3	Other Charitables	1,223	2,061	(838)
4	**TOTAL**	**$ 2,023**	**$ 2,705**	**$ (682)**

Increase in Operation Help related to timing of monthly spend. Decrease in Other results from differences in reporting process for actuals and budgeting process.

Line No.	Recipient	2027	2026	Increase (Decrease)
1	Operation Help	$ 690	$ 800	$ (110)
3	Other Charitables	1,200	1,223	(23)
4	**TOTAL**	**$ 1,890**	**$ 2,023**	**$ (133)**

Decrease in Operation Help related to timing of monthly spend.

Note: Charitable and civic contributions are charged to 'Other income and (deductions),' Account 426.1, and not to operating expense. Therefore, contributions of this type are not reflected in customer rates.

A majority of the charitable contributions represent an allocation of the PPL charitable program.

Q.8. Provide an analysis by function of charges by affiliates, for the test year and the 12-month period immediately prior to the test year, for services rendered included in the operating expenses of the filing company. Explain the nature of the service and the basis on which charges or allocations are made, including a copy of applicable contract. Also, explain major variances between the charges for the test year and the corresponding charges for the prior 12-month period.

A.8. PPL Services Corporation ("PPL Services"), formed on July 1, 2000, as the result of PPL Corporation realignment, provides various administrative and general services for PPL Electric and the other affiliates of PPL Corporation. Charging for these services is governed by the Comprehensive Utility Goods and Services Agreement dated April 22, 2024. Attachment II-D-8a provides a copy of the currently effective Cost Allocation Manual, Attachment II-D-8b provides a copy of the Comprehensive Utility Goods and Services Agreement, and Attachment II-D-8c an updated list of Subsidiaries and Affiliates of PPL Corporation.

Services are provided in two basic forms - Direct Support and Indirect and Other Support. Direct Support is defined as a distinct product or service that can be readily identified as being incurred for a specific affiliate, or group of affiliates, accounted for, and monitored as direct support. Any allocation of Direct Support to a specific affiliate is based on product/service unit pricing, or specific and identifiable cost accumulation and transfer. Indirect Support represents general and administrative support and depreciation/amortization charges that generally benefit all PPL Corporation subsidiaries and, therefore, cannot be readily identified as being incurred for a specific affiliate. Allocation of indirect support is based on a multi-factor allocation guideline recommended by the PUC and described in Attachment II-D-8d. Other Support includes mostly minor charges from other affiliates.

Listed below are departments/affiliates that provide services to PPL Electric.

PPL Services:

- Auditing & Corporate Compliance – Provides assessments, consultative services, and investigations, in addition to oversight of various compliance services for all affiliated entities. Direct support costs are allocated based on the number of operating segments, number of controls or number of employees.
- Business & Economic Development – Plans for future growth by identifying new opportunities and forming partnerships. Direct support costs are allocated based on the number of customers.

- Chairman – Provides executive oversight of PPL Corporation and its affiliates. Direct support costs are allocated based on the number of operating segments.

- Chief Operating Officer – Provides oversight of PPL Corporation's regulated utility operations, including corporate emergency management and chief customer officer. Direct support costs are allocated based on the number of operating segments and number of employees.

- Corporate Safety, Training and Operational Excellence - Provides training and technical services such as e-learning development and maintenance, in addition to safety support and operational excellence. Direct support costs are allocated based on the number of employees or operating segments.

- Customer Service – Provides support for automated meters and corporate customer billing. Direct support costs are allocated based on the number of meters and number of customers.

- Customer Service Innovation & Delivery – Provides support to Information Technology Department for customer service Information Services consolidation and customer transformation to develop common customer platforms. Direct support costs are allocated based on the number of customers.

- Engineering & Construction – Provides oversight of enterprise-wide engineering and construction services for generation, electricity and gas transmission and distribution, energy supply analysis and environmental compliance. Direct support costs are allocated based on total utility plant assets and number of operating segments.

- Facilities Management - Maintains all PPL Corporation physical facilities, including buildings, office equipment and general property. Direct support costs are allocated based on number of operating segments or number of employees.

- Financial Department – Provides corporate accounting, tax, financing, financial planning, receipts and disbursements, pension plan services, risk management oversight and credit and insurance services and investor relations services. Direct support costs are allocated based on number of employees, number of operating segments, revenue, total utility plant assets, number of network users, insurance policies or book enterprise value.

- Human Resource – Provides strategic corporate human resource functions, including succession planning, talent development, recruiting, executive compensation, performance management, strategic workforce planning, employee and labor relations, compensation and benefit

administration, diversity initiatives, and HR systems. Direct support costs are allocated based on number of employees or number of plan participants.

- Information Technology – Provides information technology services, including operations and systems support, data/analytics, design, engineering, platform architecture, project management, cybersecurity risk management, corporate security, R&D, governance and training Direct support costs are allocated based on number of network users, number of customers, number of meters, number of employees, number of operating segments or total utility plant assets.

- Office of General Counsel – Provides legal services. Direct support costs are allocated based on number of operating segments.

- Public Affairs – Provides government relations and lobbying services and directs community and economic development activities and provides internal and external communications services. Direct support costs are allocated based on rate base, number of customers, number of items processed or number of employees.

- Regulatory Affairs - Supports the organization performing regulatory functions in support of rate design and management and maintaining regulatory relationships and load analysis to help support revenue and metering activities. Direct support costs are allocated based on number of customers.

- Supply Chain - Provides maintenance and analysis of the supplier base and performs supplier selection and material management services – acquisition and handling. Direct support costs are allocated based on total spend ratio.

- Transmission Services – Provides transmission and substation asset management, project development, interconnections, transmission system operations, vegetation management and NERC & FERC compliance. Direct support costs are allocated based on total utility plant assets.

- Utility Communications Support – Provide communications support that is utility customer and employee specific, as well as market research and ACT 129 communications. Direct support costs are allocated based on number of customers. This department transitioned to PPL Electric Utilities effective January 2025.

See Attachment II-D-8e for a summary of charges to operating expenses and explanations of major variances.

PPL Corporation

Cost Allocation Manual

Effective January 1, 2024

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
NECO	The Narragansett Electric Company, d/b/a Rhode Island Energy
PPL	PPL Corporation
PPLEU	PPL Electric Utilities Corporation
PPL Services	PPL Services Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

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PPL Corporation
Cost Allocation Manual

Executive Summary

PPL is comprised of various companies that utilize shared resources from both an operational and financial perspective. This relationship leads to a more efficient and productive final product for all stakeholders, but also requires costs to be reasonably allocated between companies in accordance with various accounting boards and regulators. Also, in order to adequately control costs and determine profitability of the companies, it is necessary to allocate to them costs incurred for their benefit as if they were stand-alone companies outside of the PPL family of companies.

The goal and purpose of this manual is to accumulate and document cost allocation and transfer pricing policies, including both those for proper accounting and cost management purposes. This manual will also be used as a cost allocation manual for the allocation of costs among PPL companies as well as documentation to support policies and procedures to any internal or external parties that review our allocation methodologies.

PPL Corporation
Cost Allocation Manual

Chapter 1 – Introduction and Goal of Manual

In 1995, PP&L Resources was formed as an exempt holding company as defined under the Holding Company Act and was comprised of Pennsylvania Power & Light Co. and affiliates Power Markets Development Company and Spectrum. In July 2000, PP&L Resources was reorganized under the name PPL Corporation. In November 2010, PPL acquired E.ON U.S., LLC, a company with utility operations in Kentucky, Tennessee, and Virginia operating as LG&E and KU. As a result of the acquisition, PPL became a multi-state electric utility holding company subject to the FERC requirements contained in PUHCA 2005. In 2021, PPL formed PPL Rhode Island Holdings, which acquired NECO in May 2022.

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts, and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates.

PPL affiliate companies provide certain goods and services to each other. PPL Services generally provides shared services on behalf of its affiliates. LKS employees provide both operational and shared service functions for LKE affiliates, principally LG&E and KU. These represent functions provided on behalf of both LG&E and KU as opposed to functions that serve only one utility. For example, all employees of LG&E and KU's transmission function are employees of LKS, whereas generation plant employees are generally employed by the utility which owns the plant. Goods and services provided by PPL Services are not duplicative of goods and services provided by LKS.

The purpose of this CAM is to document the methods, policies, and procedures that PPL affiliates will follow in providing certain goods and performing certain services for affiliate companies and in receiving charges for goods and services from affiliated companies and then allocating those charges to affiliates. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that affiliate costs are fully segregated, and fairly and rationally allocated among the affiliate companies.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

GOAL OF THE MANUAL

To accumulate cost allocation and transfer pricing policies, including those for cost management purposes, which will provide PPL's regulated and non-regulated businesses with a common and consistent framework and method to follow and document cost allocation methodologies.

GUIDING PRINCIPLES OF THE MANUAL

- When reasonably possible, costs will be allocated on a direct basis.
- Allocations will not result in the subsidization of non-regulated affiliates by the regulated business.
- Goods and services will be charged at fully distributed cost (also referred to as fully allocated cost) which shall include, as appropriate, compensation for use of capital thereof, fairly and equitably allocated, and, to the extent applicable, in accordance with the asymmetric pricing requirements in 18 CFR § 35.44.
- This CAM's allocation of costs is guided by the NARUC *Guidelines for Cost Allocations and Affiliate Transactions* (attached as Appendix A).
- As long as all regulatory guidelines are met, allocations will be fair and equitable to the shareholders and customers.
- Allocation documentation will be made available to business lines, affiliates, internal and external auditors, and jurisdictional regulatory commissions as needed.

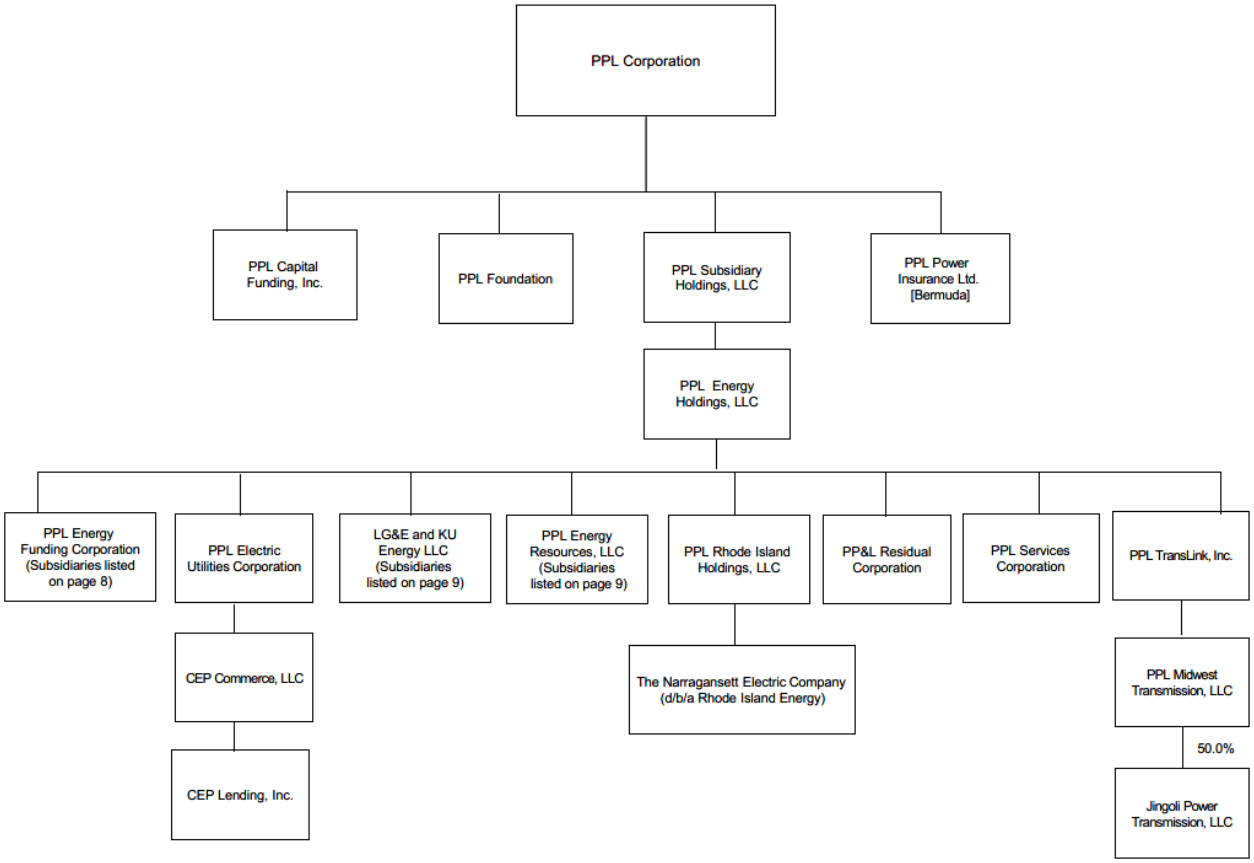
OTHER RELATED INFORMATION

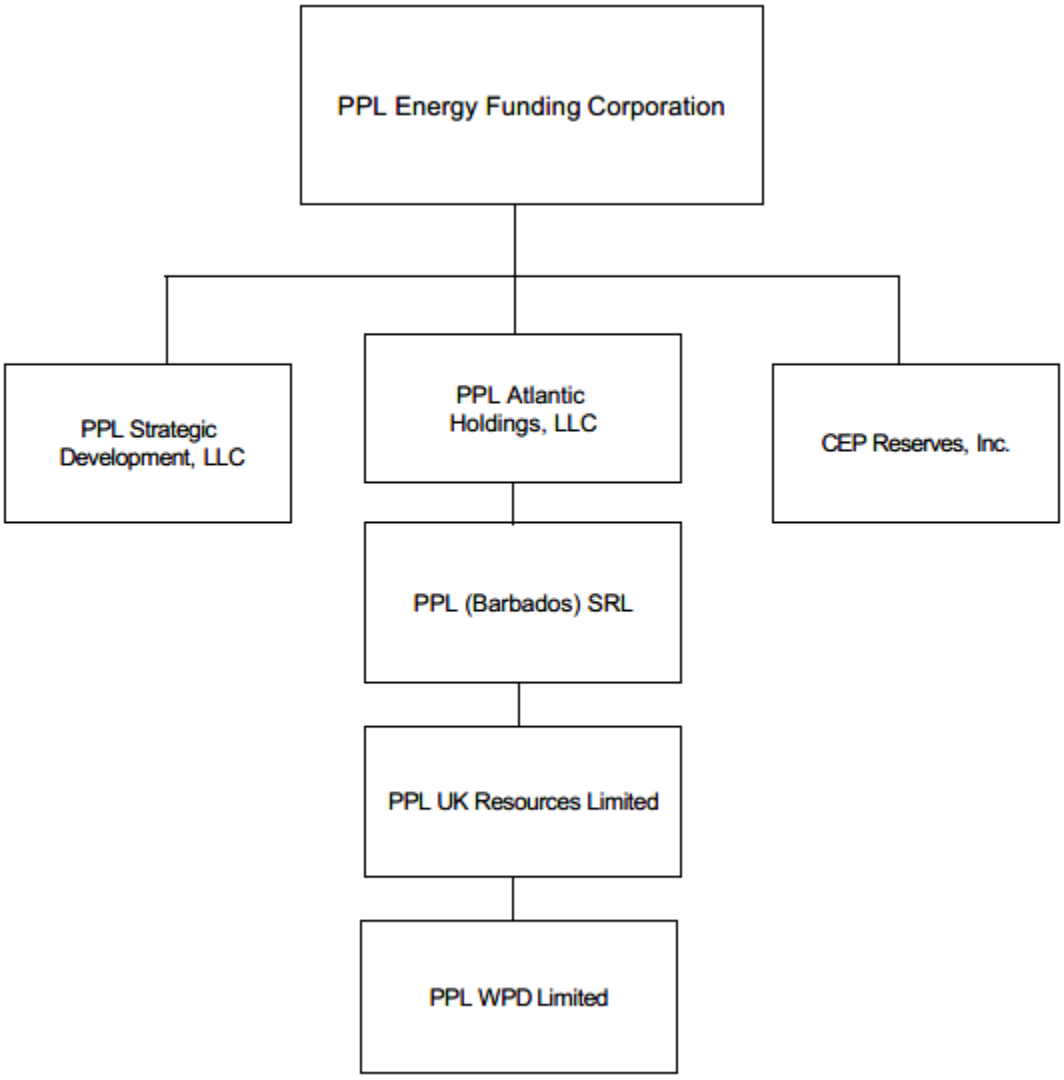
As stated above, this manual is intended to document the cost allocation and transfer pricing practices and procedures for all PPL companies. This manual should be used in conjunction with any existing corporate policies and procedures.

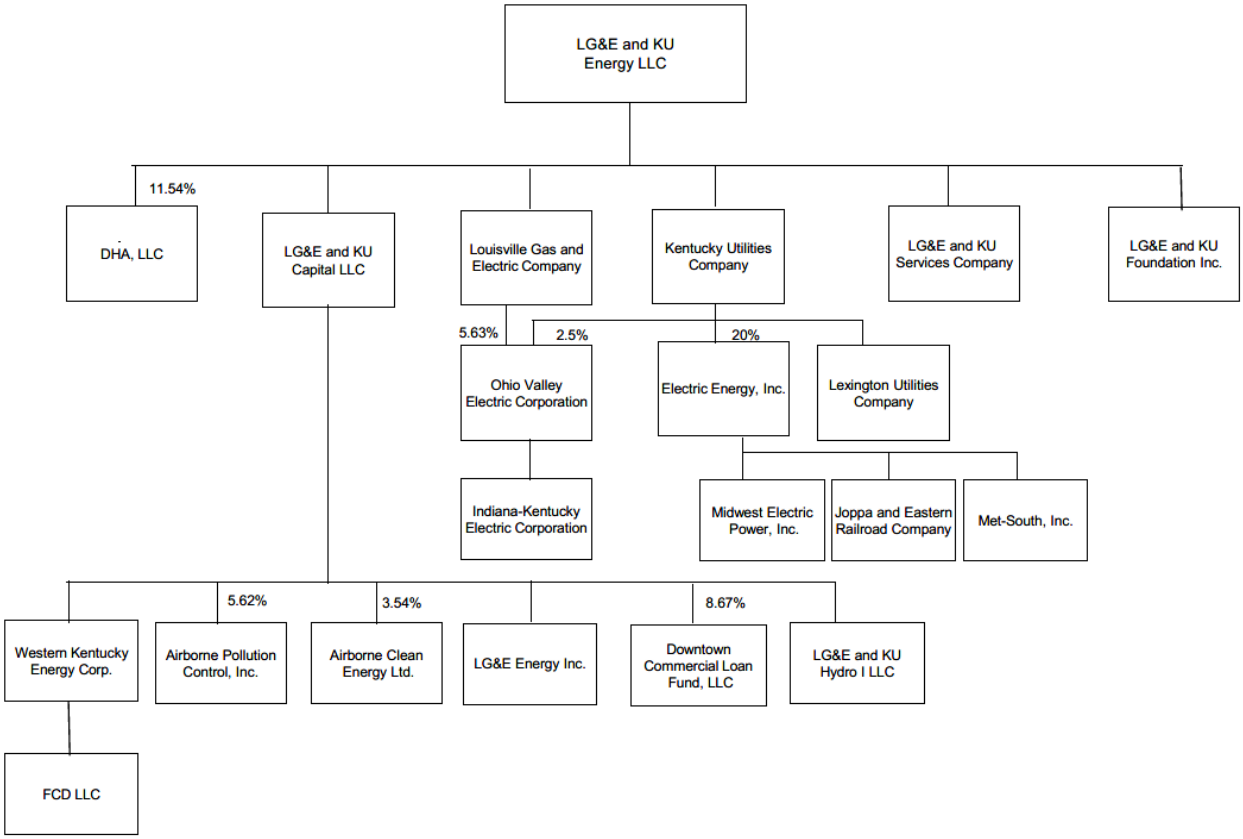
PPL Corporation
Cost Allocation Manual

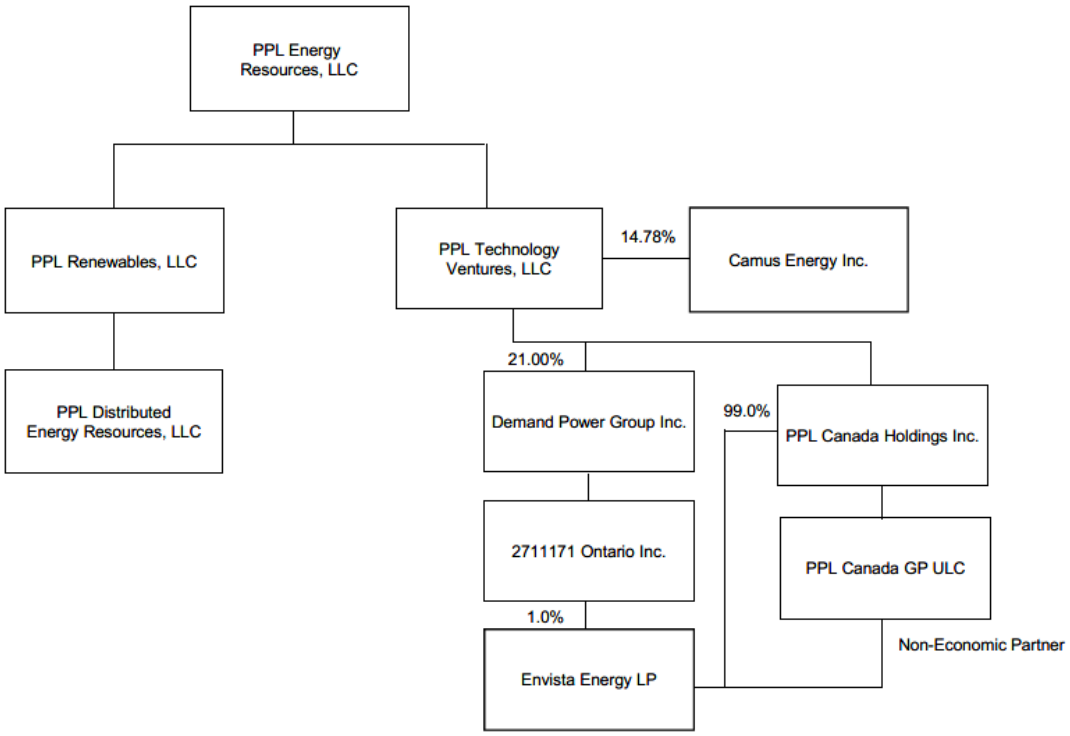
Chapter 2 – Corporate Organization
(December 1, 2023)

PPL's current organization chart is set forth in this section of the CAM.




PPL Energy Funding Corporation
PPL Strategic Development, LLC
PPL Atlantic Holdings, LLC
CEP Reserves, Inc.
PPL (Barbados) SRL
PPL UK Resources Limited
PPL WPD Limited


LG&E and KU Energy LLC
11.54%
DHA, LLC
LG&E and KU Capital LLC
Louisville Gas and Electric Company
Kentucky Utilities Company
LG&E and KU Services Company
LG&E and KU Foundation Inc.
5.63%
2.5%
20%
Ohio Valley Electric Corporation
Electric Energy, Inc.
Lexington Utilities Company
Indiana-Kentucky Electric Corporation
Midwest Electric Power, Inc.
Joppa and Eastern Railroad Company
Met-South, Inc.
5.62%
3.54%
8.67%
Western Kentucky Energy Corp.
Airborne Pollution Control, Inc.
Airborne Clean Energy Ltd.
LG&E Energy Inc.
Downtown Commercial Loan Fund, LLC
LG&E and KU Hydro I LLC
FCD LLC


PPL Energy Resources, LLC
PPL Renewables, LLC
PPL Technology Ventures, LLC
14.78%
Camus Energy Inc.
PPL Distributed Energy Resources, LLC
21.00%
Demand Power Group Inc.
99.0%
PPL Canada Holdings Inc.
2711171 Ontario Inc.
PPL Canada GP ULC
1.0%
Envista Energy LP
Non-Economic Partner

PPL Corporation
Cost Allocation Manual

Chapter 3 – Transactions with Affiliates

LKS and PPL Services were formed as service companies to provide services for affiliated companies. PPL affiliates may enter into the Comprehensive Goods and Services Agreement, which establishes the general terms and conditions for providing those goods and services. The goods and services provided under the Comprehensive Goods and Services Agreement are described in this chapter.

LKS and PPL Services employees may provide services to regulated and non-regulated entities. The provisions included in the Comprehensive Goods and Services Agreement govern transactions among PPL affiliates and their regulated and non-regulated affiliates.

Description of Goods and Services

Goods provided by LKS and PPL Services to Affiliates, purchased by LKS and PPL Services from Affiliates, or purchased for Affiliates from third parties include goods for the construction, ownership, operation, or maintenance of Affiliates' facilities and their respective energy systems, or for other services that may be necessary for safe, reliable, and cost-effective operation.

Centralized services provided by affiliates include, but are not limited to: Corporate Audit Services, Corporate Operations & Integration, Corporate Security, Enterprise Security, Financial, Human Resources, Information Technology, Office of General Counsel, Public Affairs, Supply Chain, and Corporate. These centralized services are described further in the chart below.

Employees from each department are provided cost collecting numbers allowing them to affirmatively report and record time for specific projects as well as specific business lines and operating companies they are supporting where appropriate. Remaining department costs are then allocated based on one of the prescribed methods listed below.

The "Assignment Method" in the chart reflects the means for allocating the cost of a particular service within the "Department/Activity" listed when the service is being performed concurrently for more than one affiliate and there is no practical means to directly assign the costs of that service to the affiliates benefiting from that service. Each Department/Activity does, however, directly assign costs for goods and services provided to affiliates where work is being performed for a single affiliate or where it is otherwise practical. For example, the Audit Services department will directly assign costs incurred to perform an internal audit to the affiliate being audited. However, if a given audit applies to more than one affiliate, it is allocated using the Number of Operating Segments Ratio to the entities within the scope of that audit. By way of example, a gas compliance audit would be allocated to the operating segments with gas operations. See Chapter 4 for a detailed description of these cost assignment methods and ratios.

Department/Activity	Description	Assignment Method
Accounting Services	Provide accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), including closing the books, consolidations, financial system support, accounting research, interpretation and promulgation of accounting and internal control procedures.	Directly Attributable - Number of Employees Ratio, Number of Operating Segments Ratio, Revenue Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Administrative Support	Administrative support provided across multiple functions and areas where a single allocation ratio or blend of allocation ratios is not feasible.	Indirectly Attributable
Annual Meeting/Proxy	Legal services and Corporate Communications costs to manage the annual meeting and printing of the Proxy and Annual Report.	Directly Attributable – Number of Operating Segments Ratio
Audit/PCAOB Fees	Corporate audit or PCAOB fees incurred.	Directly Attributable – Book Enterprise Value Ratio
Auditing	Provide internal audit services for the company.	Directly Attributable – Number of Operating Segments Ratio, Number of Controls Ratio
Billing	Billing for miscellaneous transactions.	Directly Attributable – Number of Items Processed Ratio
Board Services	Board member fees and expenses.	Directly Attributable – Number of Operating Segments Ratio
Budgeting	Provide services related to managing, coordinating and reporting for the budgeting process.	Directly Attributable - Generation Ratio, Number of Customers Ratio, Number of Network Users Ratio, Transmission Ratio; Indirectly Attributable

Department/Activity	Description	Assignment Method
Business Services	Provide environmental, logistics, and transportation services.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Total Utility Plant Assets Ratio, Vehicle Cost Allocation Ratio; Indirectly Attributable
Cash Management	Manage the daily financing and short-term liquidity needs for the company.	Directly Attributable – Number of Operating Segments Ratio
Communications	Provide all administrative and management support for external and internal communication services.	Directly Attributable – Number of Customers Ratio, Number of Employees Ratio
Community Relations	Provide community relations functions, including sponsorships.	Directly Attributable - Number of Customers Ratio, Number of Items Processed Ratio
Corporate Compliance Office	Provide various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection ("CIP") Compliance.	Directly Attributable – Number of Employees Ratio
Corporate Performance	Provides benchmarking and other corporate performance analytics.	Indirectly Attributable
Corporate Security	Provide corporate security services.	Directly Attributable – Number of Employees Ratio; Indirectly Attributable
Customer Services	Provide call center, billing, business analysis, economic development, energy efficiency, field services, metering, remittance processing, and marketing services, and training for customer service employees.	Directly Attributable – Number of Customers Ratio, Number of Items Processed Ratio, Number of Meters Ratio

Department/Activity	Description	Assignment Method
Cyber Security Risk Management	Services associated with setting cybersecurity strategy, providing security risk management governance and oversight of security controls in the first line of defense, and support and facilitation of risk management activities across the enterprise. This function includes services associated with risk quantification and executive metrics, global cybersecurity policies, cyber hunting/active defense, assessing security posture/maturity, and real time visibility and monitoring of subsidiary cyber hygiene.	Directly Attributable – Number of Network Users Ratio
Cybersecurity	Provide IT Services related to Cyber Risk and Compliance, Identity and Access Management, Security Architecture, Security Operations, Risk Mitigation and Management, Prevention and Detection Systems. This service includes developing and administering security policies and procedures, awareness & training, vulnerability management, and incident response, as well as production support and maintenance of existing systems and implementation and management of IT processes to ensure stability and existing systems and infrastructure. This function includes development, implementation and on-going activities for the NERC Critical Infrastructure Protection ("CIP") Program.	Directly Attributable – Number of Network Users Ratio

Department/Activity	Description	Assignment Method
Depreciation	Depreciation recorded over the estimated useful life of property owned by PPL Services.	Indirectly Attributable
Distribution	Provide operation, maintenance, and construction of distribution lines and substations. Provide distribution asset management, engineering, electric reliability analysis, vegetation management, network trouble/dispatch, and restoration coordination.	Directly Attributable - Number of Customers Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Emergency Management/Business Continuity	Provide services related to administration and coordination of disaster recovery/business continuity plans.	Directly Attributable – Number of Employees Ratio
Energy Supply and Analysis	Provide energy marketing, generation planning, load forecasting and market forecasting.	Directly Attributable - Generation Ratio
Executive Services	Provide services related to the compensation, travel and security of company executives.	Directly Attributable – Number of Employees Ratio
Facilities	Support operations and maintenance activities for company facilities. Provide facilities leadership support expenses not specifically identified to a building or project. Provide production mail services for customer bills and large mailings. Provide document services and mail delivery. Provide real estate and right-of-way services. Charge for use of facility space.	Directly Attributable – Facilities Ratio, Generation Ratio, Number of Employees Ratio, Number of Customers Ratio, Number of Operating Segments Ratio, Square Footage Ratio, Transmission Ratio; Indirectly Attributable
Financial Planning	Provide services related to managing, coordinating and reporting for the forecasting process.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable

Department/Activity	Description	Assignment Method
Fuel Procurement	Procure coal, natural gas, oil, and other bulk materials for generation facilities, and ensure compliance with price and quality provisions of fuel contracts.	Directly Attributable - Contract Ratio
Generation	Provide centralized, fleet-wide technical expertise, generation asset management, project engineering for major generation construction, and system laboratory services.	Directly Attributable - Generation Ratio, Total Utility Plant Assets Ratio
Human Capital Management	Provide human resources, compensation and benefit services.	Directly Attributable – Number of Employees Ratio
Insurance Services	Support the procurement of insurance policies for the company.	Directly Attributable – Generation Ratio, Insurance Policies Ratio, Number of Employees Ratio, Number of Operating Segments Ratio, Plan Assets Ratio, Revenue Ratio, Statement of Values Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable
Investor Relations	Provide support for handling the company's shareholders and investors meetings and questions.	Directly Attributable – Book Enterprise Value Ratio
IT Services	Provide IT services including operations and systems support, data/analytics, design, engineering, platform architecture, project management, governance, and training.	Directly Attributable – Number of Customers Ratio, Number of Meters Ratio, Network Users Ratio, Total Utility Plant Assets Ratio
Legal Services	Provide legal services.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable

Department/Activity	Description	Assignment Method
Office of the Chief Financial Officer	Executive responsibility for financial services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Human Resources Officer	Provide executive oversight of human resources functions.	Directly Attributable – Number of Employees Ratio
Office of the Chief Legal Officer	Executive responsibility for legal services and compliance services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Operating Officer	Provide executive oversight of the operations of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Office of the President	Provide executive oversight of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Payroll	Provide services relating to payroll, time reporting and employee expenses.	Directly Attributable – Number of Employees Ratio
Pension and Other Benefit Plans	Provide services for company pension and other benefit plans.	Directly Attributable – Plan Assets Ratio, Number of Plan Participants Ratio
PPL Services Corporate	Non-support group specific PPL Services' costs, including allocated costs, stock and ICA compensation, as well as high-level benefits adjustments.	Directly Attributable - Number of Operating Segments Ratio
Public Affairs	Provide government relations and lobbying services.	Directly Attributable - Rate Base Ratio; Indirectly Attributable
Regulatory Affairs	Provides services for compliance with regulatory requirements of state commissions, FERC and other regulatory agencies. As part of this function, the group is responsible for the preparation, review, technical oversight and guidance of the development, content, and structure of cost of service and revenue requirement studies.	Directly Attributable - Number of Customers Ratio; Indirectly Attributable

Department/Activity	Description	Assignment Method
Risk Strategy	Manage and assess risk within the organizations including liability risks, claims, security, environmental and safety.	Indirectly Attributable
Safety and Technical Training	Provide safety governance and technical training to company operations areas.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Number of Operating Segments Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable
Stock Based Compensation	Provide services relating to the establishment and oversight of stock-based compensation to employees.	Directly Attributable – Number of Employees Ratio
Supply Chain	Provide maintenance and analysis of the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Provide order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day variance and reconciliation reporting services and performing supplier certification services. Identify qualified minority and women owned businesses that are able to participate in competitive bidding opportunities.	Directly Attributable – Total Spend Ratio
Sustainability	Provide oversight of corporate sustainability initiatives for all operating companies.	Directly Attributable – Book Enterprise Value
Tax Services	Prepare consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross	Indirectly Attributable

Department/Activity	Description	Assignment Method
	receipts tax; sales/use tax; project development. Provide corporate income tax compliance, budgeting and forecasting, including tax legislation.	
Transmission	Provide operation, maintenance, and construction of transmission lines and substations. Provide transmission control center services and balancing services. Ensure compliance with all applicable regulatory standards. Provide transmission system reliability planning. Manage transmission tariffs and agreements with outside parties for use of the transmission system.	Directly Attributable - Total Utility Plant Assets Ratio, Transmission Ratio
Treasury Services	Provide support for the company's investing and financing activities, cash management, and credit services.	Directly Attributable – Book Enterprise Value Ratio, Number of Operating Segments Ratio; Indirectly Attributable
Utility Research & Development	Develop and manage an enterprise-wise R&D strategy focused on generation, electric and gas delivery.	Directly Attributable – Number of Operating Segments Ratio
Vendor Servicing	Process payments to vendors for the company.	Directly Attributable – Number of Items Processed Ratio

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Chapter 4 – Cost Assignment Methods

The cost of goods and services provided by PPL affiliates will be directly assigned, distributed, or allocated by activity, project/sub-project, FERC account, customer segment, program, work order, or another appropriate basis. The primary basis for charges to affiliates is the direct charge method.

> ***Directly Assignable*** – Expenses incurred for activities and services exclusively for the benefit of one affiliate.

The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

> ***Directly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.
>
> ***Indirectly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.
>
> ***Unattributable*** – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment.

Assignment Methods

PPL affiliates will allocate the costs of goods and services among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the goods or service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business. Rates are generally determined annually, semi-annually or monthly (based upon actual usage).

The assignment methods used by PPL affiliates are as follows:

Book Enterprise Value Ratio – This ratio is calculated based on book enterprise value. The ratio is calculated on an annual basis.

Contract Ratio – This ratio is based on the sum of the physical amount (i.e., tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Departmental Charge Ratio – A specific department ratio based upon various factors. The departmental charge ratio typically applies to directly attributable costs such as departmental administrative, support, or material and supply costs, or a combination thereof, that benefit more

than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service performed and are documented and monitored by the Budget Analysts for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. The Departmental Charge Ratio may only be used with appropriate prior approval and where other applicable ratios would not result in the fair assignment of costs. These ratios are calculated on an annual basis.

Facilities Ratio – This ratio is based on a two-tiered approach with one tier based on the number of employees by department or line of business and the other tier based on the applicable department or line of business ratio. The numerator for the number of employees is the number of employees by department or line of business at the facility and the denominator is the total employees at the facility. This ratio is calculated on an annual basis.

Generation Ratio – This ratio is based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Insurance Policies Ratio – This ratio is based upon a composite percentage of individual insurance policies. This ratio is calculated on an annual basis.

Number of Controls Ratio – This ratio is based on the number of SOX controls for each operating segment, then by the number of SEC registrants within the operating segment. The ratio is calculated on an annual basis.

Number of Customers Ratio – This ratio is based on the number of retail electric and/or gas customers at year-end for the preceding year. This ratio is updated on an annual basis.

Number of Employees Ratio – This ratio is based on the number of employees benefiting from the performance of a service. This ratio is calculated on an annual basis.

Number of Items Processed Ratio – This ratio is based on the number of items processed. This ratio is updated on a monthly basis, based upon actual usage.

Number of Meters Ratio – This ratio is based on number of meters for each affiliate. This ratio is calculated on an annual basis.

Number of Network Users Ratio – This ratio is calculated using two steps. The first step is based upon the number of operational network users at each company at year-end for the preceding year. The second step allocates operational support group network users by number of customers. The result of each step is then added together. This ratio is updated on an annual basis.

Number of Operating Segments Ratio – This ratio is based on the number of applicable operating segments covered by PPL. For services provided by LKS, the operating segments are limited to LG&E and KU. This ratio is calculated on an annual basis.

Number of Plan Participants Ratio – This ratio is based upon the number of participants in the pension plan. This ratio is updated semi-annually.

Ownership Percentages – This ratio is based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital project and is based on the benefit to the respective company. The numerator is the specific company's forecasted usage. The denominator is the total forecasted usage of all respective companies.

Plan Assets Ratio – This ratio is based upon the split of plan assets in the pension. This ratio is updated semi-annually.

Rate Base Ratio – This ratio is based upon applicable rate base per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Revenue Ratio – This ratio is based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Square Footage Ratio - This ratio is based on the square footage in a facility occupied by an operating segment. This ratio is updated on a monthly basis.

Statement of Values Ratio – This ratio is based on the insured value of property for each affiliate. This ratio is updated on an annual basis.

Total Assets Ratio – This ratio is based upon the total assets at year-end for the preceding year. This ratio is updated on an annual basis.

Total Spend Ratio – This ratio is based upon total O&M and capital spend per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Total Utility Plant Assets Ratio – This ratio is based on the total utility plant assets at year-end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis.

Transmission Ratio –The Transmission Coordination Agreement ("TCA") provides "the contractual basis for the coordinated planning, operation, and maintenance of the combined" LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU "operate their transmission systems as a single control area." The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for KU and LG&E, page 400, line 17(b).

Vehicle Cost Allocation Ratio – Based on the costs associated with providing and operating

transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

Indirect Cost Allocation Methodology and Procedures

PPL and its affiliates use a three-factor methodology to allocate indirect costs. In order to ensure consistency of cost allocation across affiliates and avoid subsidization of any affiliate, it is important that all affiliates use the same three-factor methodology to allocate indirect costs. The three-factor methodology provides the most relevant proxy of cost causation because, unlike directly attributable costs, a single primary cost driver could not be identified for such indirect costs.

The three-factor allocation methodology results in a reasonable allocation of indirect costs to all subsidiaries of PPL. Because these subsidiaries are involved in several businesses, they may have disproportionate amounts of invested capital, operation and maintenance expenses and employees, when compared to other PPL subsidiaries, causing disproportionate allocations by relying only on one factor. Through the three-factor allocation methodology, all subsidiaries that comprise a material proportion of PPL, as measured by either invested capital, operation and maintenance expenses, or employees, will receive an equitable proportion of the indirect cost allocation.

CALCULATION OF THE MULTI – FACTOR INDIRECT COST ALLOCATION

1. The first factor calculates each subsidiary’s proportion of invested capital relative to its affiliates. For this calculation, invested capital includes all of the following components of invested capital for subsidiaries (Short Term Debt, Long Term Debt Due in One Year, Long Term Debt, Minority Interest, Company Obligated Preferred Stock, Preferred Stock, and Common Equity) that are added together and allocated by each subsidiary's relative Invested Capital as compared to its affiliates.

2. The second and third factors calculate each subsidiary’s proportion of operation and maintenance expenses and number of employees relative to its affiliates. For these factors, the methodology generally is the same as for Invested Capital. Each subsidiary's data is summed and allocated by each subsidiary’s relative operation and maintenance and employee data as compared to its affiliates.

3. Each of the three factors is assigned equal weight to avoid any preference for one factor and, therefore, the sum of the three was divided by three to obtain the average multi-factor allocation % for each subsidiary. For simplicity, and to reduce immaterial allocations, subsidiaries with a multi-factor average allocation rate of less than 1% are identified and do not receive an allocation from PPL Services.

EXCLUDING THE ALLOCATION OF CERTAIN INDIRECT COSTS TO AFFILIATES THAT DO NOT BENEFIT FROM THOSE COSTS

Each year, Support Groups analyze their indirect costs to determine which PPL subsidiaries do not receive a significant portion of their services. If these services and related costs are significant, the Support Groups isolate them from other indirect costs to ensure that the PPL subsidiaries that do not receive a benefit from the costs are not allocated costs applicable to those services. Support Groups identify either specific costs to be excluded or an appropriate percentage of services that should be excluded based on the operation and the expenses incurred.

Cost Assignment Procedures

Actual charges benefiting one affiliate are recorded directly on the books of that affiliate. Actual charges benefiting multiple affiliates are allocated via direct attribution or indirect attribution, as discussed further in the preceding portion of this chapter.

Allocation methods are developed and assigned by Finance and Accounting personnel based on the primary measure of cost causation for each area. Directly attributable allocation methods are based on closely correlated measures of cost causation, whereas indirectly attributable allocation methods are based on general measures of cost causation. If an existing direct method is not appropriate, a new method may be requested and approved.

Allocation rates for each method are calculated and reviewed at least annually, or more frequently for material changes to the organizational structure or business environment. Allocation methods and rates are set up and maintained in the financial system. Both the initial set up and subsequent changes are reviewed. Charge codes are set up in the financial system and associated with the allocation methods and rates. The charge codes are communicated to the employees in each area for charging time and expenses. Review of employee time entry and employee expenses includes review of the charge codes being utilized. The charges are accumulated in the charge code set up on the source (provider) affiliate and are distributed to the target (receiver) affiliates via system allocation.

Service company costs are budgeted by each support group. In order to add costs to one's budget in a service company, it is necessary to identify which affiliate(s) benefit(s) from the service provided. The support group will work to determine the appropriate allocation method. Budgeted costs are assigned to a cost code and allocation rates are added to the system for each cost code. Rates are reviewed across support groups to ensure the same rates are utilized for similar costs. The allocation is included in the budget system and all service company costs are allocated from the providing/supplying support group to the receiving/consuming affiliate.

Affiliates make available monthly billing information to their affiliates that reflects information necessary to identify the costs charged and services rendered for that period. Affiliates review the allocations monthly for accuracy and reasonableness and discuss any issues with the affiliate on a timely basis. In addition, as an overriding control, affiliates perform monthly analyses of expense variances. These processes serve as incremental controls over the reasonableness of charges to affiliates using the methodologies described above.

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Chapter 5 – A Description of Assets, Services, and Products Provided by the Regulated Entity to Non-Affiliates

In addition to delivering electric service to customers, the regulated entities also may provide products and services to some other non-affiliates (individuals, companies, or organizations outside the PPL family of companies). A significant portion of these functions and services pertain to repairing "pole hits," extending power lines, and relocating customers' services that generally correspond to the regulated business. Another example of services provided by the regulated entities includes interconnection services provided for independent power producers. These functions and services are billed to non-affiliates at the fully loaded cost.

Rent Charges

Certain regulated entities may charge rent to occupants of its buildings. Rent charges include the costs to maintain and service the buildings as well as utility services associated with the buildings, such as electricity, water and sewer. These general costs are allocated and billed to the occupants of the building space. Specific tenant services provided are billed to the recipient of the service. Finally, a rent adder is applied to all rent bills. The rent adder is based on a market study of building rent rates within the regulated entity's service area and is used to adjust the rent charges from cost to market rates.

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Chapter 6 – Time Distribution and Asset Transfer Policies

PPL affiliates utilize project/task combinations which are set up to equate to goods and services. Departments may set up multiple projects/sub-projects that map to goods and services, or there may be a one-to-one relationship. On a monthly basis, each support group will review its costs and allocate the costs directly or indirectly, as appropriate. Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes. This ensures that:

1. Separation of costs among PPL affiliates will be maintained;
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates and regulated affiliates do not subsidize other regulated affiliates; and
3. Adequate audit trails exist on the books and records.

BILLING POLICIES

Billings for transactions among PPL affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the date of the loan, may apply. LKS or PPL Services may act as payment and billing agent on behalf of PPL affiliates.

TIME DISTRIBUTION

PPL and its affiliates have two methods of distribution to record employee salaries and wages while providing goods and services for the affiliated entities: positive time reporting and exception time reporting. Each department's job activities will dictate the time reporting method used.

Positive Time Reporting

Positive time reporting requires an employee to track all chargeable hours every day. Each department or project manager is responsible for ensuring employees charge the appropriate time codes for the services performed. This form of time reporting is documented in the timekeeping systems, which upon completion, is approved by the employee's immediate supervisor.

Exception Time Reporting

Exception time reporting requires an employee to be assigned a task profile with default accounting. An employee who is an exception time reporter is only required to report overtime, variations to regular time (i.e., vacation, sick) and variations to default projects. These allocation percentages shall be reviewed on an annual basis, or when an employee's tasks and

responsibilities change, to update to actual allocation percentages when needed.

ASSET TRANSFERS

Asset transfers follow the asymmetric pricing requirements in 18 CFR § 35.44. Settlement of liabilities will be treated in the same manner.

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Chapter 7 – State CAM Requirements

Kentucky

LKE is providing information set out in the five sub-paragraphs of KRS 278.2205(2). Much of the information is provided in this CAM or in LG&E's and KU's annual filing reports to the KPSC or the VSCC.

(A) A list of regulated and nonregulated divisions within the utility.
   i. This requirement is not applicable to LG&E and KU. LG&E and KU do not contain nonregulated divisions.

(B) A list of all regulated and nonregulated affiliates of the utility to which the utility provides services or products and where the affiliates provide nonregulated activities as defined in KRS 278.010(21).
   i. Chapter 2 of this CAM provides a list of the affiliates within the LKE holding company structure.

(C) A list of services and products provided by the utility, an identification of each as regulated or nonregulated, and the cost allocation method generally applicable to each category.
   i. LG&E

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Electric Power	Regulated	Power System Supply Agreement[1]
Electric Transmission	Regulated	Transmission Coordination Agreement[2]
Electric Distribution	Regulated	Direct Assignment
Gas Transmission	Regulated	Direct Assignment
Gas Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Gas and Electric Line Extensions	Regulated	Direct Assignment
Gas and Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment

[1] Filed with the KPSC in Case Number 2020-00350, Filing Requirement Tab 51 16(7)(u)(1).
[2] Filed with the KPSC in Case Number 2020-00350.

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment
Rubber goods testing for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment
Industrial coal services	Nonregulated	Direct Assignment
Trimble County 1 working capital charges	Nonregulated	Direct Assignment
Trimble County 1 service fee	Nonregulated	Direct Assignment

ii. KU

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Electric Power	Regulated	Power System Supply Agreement[3]
Electric Transmission	Regulated	Transmission Coordination Agreement[4]
Electric Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Electric Line Extensions	Regulated	Direct Assignment
Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment
Maintenance of transmission substations for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment

(D) A list of incidental, nonregulated activities that are subject to the provisions of KRS 278.2203(4).

[3] Filed with the KPSC in Case Number 2020-00349, Filing Requirement Tab 51 16(7)(u)(1).
[4] Filed with the KPSC in Case Number 2020-00349.

i. LG&E and KU report their incidental and nonregulated activities as part of annual filings to the KPSC.

(E) A description of the nature of transactions between the utility and the affiliate.

i. This CAM provides a description of the nature of transactions between the utilities and its affiliates.

(F) For each USofA account and subaccount, a report that identifies whether the account contains costs attributable to regulated operations and nonregulated operations. The report shall also identify whether the costs are joint costs that cannot be directly identified. A description of the methodology used to apportion each of these costs shall be included and the allocation methodology shall be consistent with the provisions of KRS 278.2203.

i. LG&E and KU maintain their books and records in accordance with the FERC Uniform System of Accounts. The FERC USofA designates specific accounts where nonregulated transactions are to be recorded. Costs related to LG&E's and KU's nonregulated activities are charged to various 415, 416, and 417 accounts, in accordance with the FERC USofA requirements. The remaining transactions on LG&E's and KU's books are related to regulated utility operations. The methodology of apportioning costs is described in Chapter 3 of this CAM.

Virginia

Prior approval of affiliate transactions is required by Chapter 4 of Title 56 of the Code of Virginia. KU will seek prior approval from the Virginia State Corporation Commission for changes to services agreement(s) and this CAM.

Pennsylvania

Prior approval of affiliated interest agreements is required by Section 2102 of the Public Utility Code, 66 Pa.C.S. § 2102. PPLEU will seek appropriate prior approval of affiliated interest agreements from the Pennsylvania Public Utility Commission.

Rhode Island

The following statutes and rules apply to relationships between utilities and affiliates: Rhode Island General Laws § 39-3-27, Rhode Island General Laws § 39-3-28, Rhode Island General Laws § 39-3-29, Rhode Island General Laws § 39-3-30, Rhode Island General Laws § 39-3-32, 810 RICR-00-00-5.8.A.5 and 810 RICR-00-00-5.8.A.18.

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Appendix A – National Association of Regulated Utility Commissioners Guidelines for Cost Allocations and Affiliate Transactions

Available at the following link: https://pubs.naruc.org/pub.cfm?id=539BF2CD-2354-D714-51C4-0D70A5A95C65

COMPREHENSIVE UTILITY GOODS AND SERVICES AGREEMENT

This Comprehensive Utility Goods and Services Agreement (this "Agreement") is entered into as of the 22nd day of April 2024, by and among PPL Corporation ("PPL"), a Pennsylvania corporation, Kentucky Utilities Company ("KU-ODP"), a public utility organized under Virginia and Kentucky law and doing business in Virginia as "Old Dominion Power Company;" Louisville Gas and Electric Company ("LG&E"), a public utility organized under Kentucky law; PPL Electric Utilities Corporation ("PPL Electric"), a public utility organized under Pennsylvania law; The Narragansett Electric Company d/b/a Rhode Island Energy ("NECO"), a public utility organized under Rhode Island law; LG&E and KU Energy LLC ("LKE"), a Kentucky limited liability company; LG&E and KU Services Company ("LK Services"), a Kentucky corporation; PPL Services Corporation ("PPL Services"), a Delaware corporation; and all other affiliated interests of PPL (together with PPL, KU-ODP, LG&E, PPL Electric, NECO, LKE, LK Services and PPL Services, the "Affiliates" and each separately, an "Affiliate").

WHEREAS, PPL is a United States regulated parent holding company that owns directly or indirectly KU-ODP, LG&E, PPL Electric, NECO, LKE, LK Services, PPL Services and other Affiliates;

WHEREAS, KU-ODP, LG&E, PPL Electric, and NECO (collectively, the "Utilities") are public service companies providing electric or gas service, or both, to customers;

WHEREAS, LK Services and PPL Services (collectively, the "Services Companies") desire to provide goods and services to Affiliates or purchase goods and services from or for Affiliates for the construction, ownership, operation, or maintenance of their facilities and their respective energy systems, or for other services that may be necessary for safe, reliable, and cost-effective operation;

WHEREAS, PPL and Affiliates believe that it is in their interest to provide for an arrangement whereby they may, from time to time and at their option, agree to purchase goods and administrative, management, supervisory, construction, engineering, accounting, legal, financial, or similar services, including third-party goods and services, from Affiliates;

WHEREAS, the procurement of such goods and services, at the sole election of each Utility, may result in purchasing and operational efficiencies, or is otherwise administratively necessary, and is in the public interest and the interest of such Utility;

WHEREAS, certain Affiliates desire an arrangement whereby other Affiliates may act as payment and billing agent for them; and

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. GOODS AND SERVICES. Affiliates will supply requested goods and administrative, management, supervisory, construction, engineering, accounting, legal, financial, operating, or similar services to Affiliates. Such services and goods are and will be provided to the receiving Affiliate only at its request.

2. THIRD PARTY GOODS AND SERVICES. Affiliates may procure certain goods and services needed by the receiving Affiliate from third-party vendors. Such third-party goods and services will be provided to the receiving Affiliate only at the request of the receiving Affiliate. The providing Affiliate will invoice the receiving Affiliate or its payment and billing agent, at cost, for its portion of the costs of purchases of such third-party goods and services.

3. PERSONNEL. Affiliates may provide Affiliates services by utilizing the services of their, or their affiliates', executives, accountants, financial advisers, technical advisers, attorneys, and other professional persons with the necessary qualifications.

If necessary, the providing Affiliate, after consultation with and consent by the receiving Affiliate, may also arrange for the services of nonaffiliated experts, consultants, and attorneys in connection with the performance of any of the services supplied under this Agreement.

4. COMPENSATION AND ALLOCATION. As and to the extent required by law, Affiliates provide and will provide such goods and services in accordance with the methods, allocations and requirements of the Cost Allocation Manual approved by or on file with, as required by, the applicable state regulatory commission.

5. TERMINATION AND MODIFICATION. Any party to this Agreement may terminate this Agreement, with respect to itself, by providing 60 days written notice of such termination to the remaining parties.

This Agreement is subject to termination or modification at any time to the extent its performance may conflict with the provisions of the Federal Power Act or the Public Utility Holding Company Act of 2005, as amended, or with any rule, regulation, or order of the Federal Energy Regulatory Commission or state regulatory commission adopted before or after the making of this Agreement.

This Agreement shall be subject to the approval of any state commission or other state regulatory body whose approval, by the laws of said state, is required.

6. NEW AFFILIATES. If at any time after this agreement becomes effective a person, firm, corporation or association, or their lessees, trustees, or receivers becomes an affiliate of PPL, the parties hereto agree that such new affiliate may become a party to this Agreement by executing a duplicate copy of this Agreement.

7. BILLING AND PAYMENT. Unless otherwise agreed, payment for services provided by any of the parties to this Agreement shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of the appropriate parties. Billing will be made on a monthly basis, with the bill to be rendered by the 25th of the month for services rendered in the prior month, and remittance or accounting entries completed within 30 days of billing. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the date of the bill at annual rate of A1/P1 30-day Commercial Paper. At the request of an Affiliate, LK Services or PPL Services may act as the Affiliate's payment and billing agent. Payment and billing services, include, but are not limited to, sending or receiving invoices, receiving or disbursing payment, and making appropriate accounting entries.

8. NOTICE. Where written notice is required by this Agreement, all notices, consents, certificates, or other communications hereunder shall be in writing and shall be deemed given when mailed by United States registered or certified mail, postage prepaid, return receipt requested, addressed as follows:

To KU-ODP:
One Quality Street
Lexington, Kentucky 40507
Attn: Corporate Secretary

To LG&E:
220 West Main Street
Louisville, Kentucky 40202
Attn: Corporate Secretary

To LKE:
220 West Main Street
Louisville, Kentucky 40202
Attn: Corporate Secretary

To LK Services:
220 West Main Street
Louisville, Kentucky 40202
Attn: Corporate Secretary

To NECO:
280 Melrose Street
Providence, RI 02907
Attn: President

To PPL:
2 North Ninth Street
Allentown, Pennsylvania 18101
Attn: Corporate Secretary

To PPL Electric:
2 North Ninth Street
Allentown, Pennsylvania 18101
Attn: Corporate Secretary

To PPL Services:
2 North Ninth Street
Allentown, Pennsylvania 18101
Attn: Corporate Secretary

9. MODIFICATION. No amendment, change, or modification of this Agreement shall be valid unless made in writing and signed by all parties hereto.

10. ENTIRE AGREEMENT. This Agreement, together with the Cost Allocation Manual referenced in Paragraph 4 constitutes the entire understanding and agreement of the parties with respect to its subject matter, and upon effectiveness of this Agreement pursuant to Paragraph 15, any and all prior agreements, understandings, or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect.

11. WAIVER. No waiver by any party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

12. ASSIGNMENT. This Agreement shall inure to the benefit and shall be binding upon the parties and their respective successors and assigns. No assignment of this Agreement or any party's rights, interests, or obligations hereunder may be made without the other party's consent, which shall not be unreasonably withheld, delayed, or conditioned.

13. SEVERABILITY. If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

14. COUNTERPARTS. This Agreement may be executed in one or more counterparts, all of which taken together shall be deemed one and the same instrument and may be executed for purposes of requesting regulatory approval of the Agreement or complying with any regulatory approval of the Agreement.

15. EFFECTIVE DATE. This Agreement shall become effective upon all necessary regulatory approvals.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of this 25th day of April 2024.

LG&E and KU Energy LLC

By: Christopher M. Garrett
Christopher M. Garrett (Apr 25, 2024 15:23 EDT)

Name: Christopher M. Garrett
Title: VP-Finance and Accounting

LG&E and KU Services Company

By: Christopher M. Garrett
Christopher M. Garrett (Apr 25, 2024 15:23 EDT)

Name: Christopher M. Garrett
Title: VP-Finance and Accounting

Kentucky Utilities Company

By: Christopher M. Garrett
Christopher M. Garrett (Apr 25, 2024 15:23 EDT)

Name: Christopher M. Garrett
Title: VP-Finance and Accounting

Louisville Gas and Electric Company

By: Christopher M. Garrett
Christopher M. Garrett (Apr 25, 2024 15:23 EDT)

Name: Christopher M. Garrett
Title: VP-Finance and Accounting

[LKE Signature Page to Comprehensive Utility Goods and Services Agreement]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of this 25th day of April 2024.

PPL Corporation, for itself, and by and for the affiliated interests of PPL Corporation not signatories to the Agreement

By:_____
Name: Tadd Henninger
Title: Senior Vice President-Finance & Treasurer

PPL Electric Utilities Corporation

By:_____
Name: Tadd Henninger
Title: Senior Vice President & Treasurer

PPL Services Corporation

By:_____
Name: Tadd Henninger
Title: Senior Vice President-Finance & Treasurer

[PPL Signature Page to Comprehensive Utility Goods and Services Agreement]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of this 25th day of April 2024.

The Narragansett Electric Company d/b/a Rhode Island Energy

By:_____
Name: Tadd Henninger
Title: Senior Vice President & Treasurer

[NECO Signature Page to Comprehensive Utility Goods and Services Agreement]

PPL CORPORATION SUBSIDIARIES AND AFFILIATED INTERESTS

2711171 Ontario Inc.
Airborne Pollution Control, Inc.
Camus Energy Inc.
CEP Commerce, LLC
CEP Lending, Inc.
CEP Reserves, Inc.
Demand Power Group Inc.
DHA, LLC
Downtown Commercial Loan Fund, LLC
Electric Energy, Inc.
FCD LLC
Invitium Energy, LLC
Indiana-Kentucky Electric Corporation
Jingoli Power Transmission, LLC
Joppa and Eastern Railroad Company
Kentucky Utilities Company
Lexington Utilities Company
LG&E and KU Capital LLC
LG&E and KU Energy LLC
LG&E and KU Foundation Inc.
LG&E and KU Hydro I LLC
LG&E and KU Services Company
LG&E Energy Inc.
Louisville Gas and Electric Company
Met-South, Inc.
Midwest Electric Power, Inc.
Ohio Valley Electric Corporation
Phoenix Generation, LLC
Phoenix PA Landing Holdings, LLC
Phoenix PA Ventures, LLC
PP&L Residual Corporation
PPL (Barbados) SRL
PPL Atlantic Holdings, LLC
PPL Canada Holdings Inc.
PPL Capital Funding, Inc.
PPL Electric Utilities Corporation
PPL Energy Holdings, LLC
PPL Energy Funding Corporation
PPL Foundation
PPL Midwest Transmission, LLC
PPL Power Insurance Ltd.
PPL Rhode Island Holdings, LLC
PPL Services Corporation
PPL Strategic Development, LLC
PPL Subsidiary Holdings, LLC
PPL Technology Ventures, LLC
PPL TransLink, Inc.
TL Northeast, LLC
The Narragansett Electric Company (d/b/a Rhode Island Energy)
Western Kentucky Energy Corp.

INDIRECT COST ALLOCATION METHODOLOGY AND PROCEDURES

In May 2002, the PUC issued its Focused Management and Operations Audit Report on PPL Electric and PPL Gas Utilities Corporation's utility subsidiaries. As part of that report, the PUC recommended a change to the PPL Corporation (PPL) method of allocating indirect costs from PPL Service Company (Service Co.) and PPL. The allocation method used through December 31, 2002 was a single factor allocation method using Invested Capital to determine the portion of indirect costs to be allocated to subsidiaries of PPL. Additionally, this method also determined if any of the indirect costs should not be allocated to a particular subsidiary or subsidiaries if the subsidiary or subsidiaries did not receive a benefit from the processes incurring those costs. The PUC, however, indicated that a single factor indirect cost allocation method was not appropriate, although the PUC did agree that excluding certain subsidiaries from certain indirect cost allocations was appropriate.

In its audit, the PUC recommended that support costs be allocated using a three-factor methodology. The PUC recommended that the three-factor methodology should contain an employee or payroll factor, an asset or investment factor, and an operation and maintenance expense factor. Effective January 2003, PPL accepted the PUC's recommended three-factor method.

The three-factor allocation methodology results in a reasonable allocation of indirect costs to all subsidiaries of PPL. Because these subsidiaries are involved in several businesses, they may have disproportionate amounts of invested capital, operation and maintenance expenses and employees, when compared to other PPL subsidiaries. Through the three-factor allocation methodology, all subsidiaries that comprise a material proportion of PPL, as measured by either invested capital, operation and maintenance expenses, or employees, will receive an equitable proportion of the indirect cost allocation.

CALCULATION OF THE MULTI – FACTOR INDIRECT COST ALLOCATION

1. The first factor calculates each subsidiary's proportion of invested capital relative to its affiliates. For this calculation, invested capital includes all of the following components of invested capital for subsidiaries (Short Term Debt, Long Term Debt Due in One Year, Long Term Debt, Minority Interest, Company Obligated Preferred Stock, Preferred Stock, and Common Equity) that are added together and allocated by each subsidiary's relative Invested Capital as compared to its affiliates.

2. The second and third factors calculate each subsidiary's proportion of operation and maintenance expenses and number of employees relative to its affiliates. For these factors, the methodology generally is the same as for Invested Capital. Each

subsidiary's data is summed and allocated by each subsidiary's relative operation and maintenance and employee data as compared to its affiliates.

3. PPL determined that each of the three factors was equal in importance and, therefore, the sum of the three was divided by three to obtain the average multi-factor allocation % for each subsidiary. For simplicity, and to reduce immaterial allocations, subsidiaries with a multi-factor average allocation rate of less than 1% are identified and do not receive an allocation.

PPL ELECTRIC UTILITIES CORPORATION
Affiliate Support to PPL Electric[1]
(Thousands of Dollars)

	July 2025 - June 2026	July 2024 - June 2025	Difference
Business Line: PPL Services Corporation			
Direct Support			
Business & Economic Development	$ 792	$ 712	$ 80
Chairman	1,100	965	135
Chief Operating Officer	571	724	(153)
Corporate Audit & Compliance	2,288	1,916	372
Corporate Facilities	3,371	2,760	612
Corporate Training	3,008	3,157	(149)
Customer Service Innovation and Delivery	430	91	339
Customer Services Corp	1,599	1,672	(73)
Engineering and Construction	21,421	13,847	7,574
Financial	14,498	13,660	838
Human Resources	4,847	4,494	353
Information Services	96,393	93,445	2,948
Office of General Counsel	9,830	9,935	(105)
Public Affairs	1,772	1,837	(65)
Regulatory Affairs	2,573	2,505	69
Supply Chain	8,391	8,999	(608)
Transmission Services Corp	14,215	16,586	(2,371)
Utility Communications Support	-	676	(676)
Total Direct Support	187,099	177,979	9,120
Total Indirect and Other Support(2)	33,606	43,499	(9,893)
Total Support	220,705	221,478	(773)

(1) This includes charges allocated by PPL Services to PPL Electric as operating expense. Charges may have been reclassified by PPL Electric.

(2) Other support includes Operations Aggregator, PPL Services and Depreciation

Explanations of major changes are:

Chief Operating Officer - Decrease is due to reduction in outside services costs.

Corporate Facilities- Increase in costs related to support of Pennsylvania buildings and non-capitalized projects.

Corporate Audit & Compliance - Increase due to higher employee expenses, new compliance software and services for compliance initiatives.

CS Innovation Delivery - Increase due to being a new support group as of April 2025.

Engineering and Construction- Newly created support group as of August 2024 that had unfilled newly created positions. Employees also transferred from Transmission Services Corp or from the utilities. Increase in Engineering & Construction direct support primarily due to open headcount resulted in lower labor costs during the Historic Test Year. The Future Test Year is fully staffed.

Information Services- IT increase is due to implementing the OnePPL Strategy and strategic initiatives.

Transmission Services Corp - Decrease primarily due to the move of employees to Engineering and Construction.

Utilities Communications Support - The employees in this support group moved to the utility in January 2025.

PPL ELECTRIC UTILITIES CORPORATION
Affiliate Support to PPL Electric[(1)]
(Thousands of Dollars)

	July 2026 - June 2027	July 2025 - June 2026	Difference
Business Line: PPL Services Corporation			
Direct Support			
Business & Economic Development	$ 792	$ 792	$ 1
Chairman	1,088	1,100	(12)
Chief Operating Officer	604	571	32
Corporate Audit & Compliance	2,416	2,288	128
Corporate Facilities	3,144	3,371	(228)
Corporate Training	2,976	3,008	(32)
Customer Service Innovation and Delivery	446	430	16
Customer Services Corp	1,690	1,599	91
Engineering and Construction	22,666	21,421	1,245
Financial	14,793	14,498	295
Human Resources	4,683	4,847	(164)
Information Services	118,070	96,393	21,677
Office of General Counsel	9,626	9,830	(204)
Public Affairs	1,811	1,772	39
Regulatory Affairs	2,683	2,573	110
Supply Chain	8,823	8,391	431
Transmission Services Corp	15,065	14,215	850
Utility Communications Support	-	-	-
Total Direct Support	211,376	187,099	24,277
Total Indirect and Other Support(1)	31,132	33,606	(2,474)
Total Support	242,508	220,705	21,803

(1) This includes charges allocated by PPL Services to PPL Electric as operating expense. Charges may have been reclassified by PPL Electric.

(2) Other support includes Operations Aggregator, PPL Services and Depreciation

Explanations of major changes are:

Engineering and Construction- Increase in Engineering & Construction direct support primarily due to new positions created and annual labor increases.

Information Services- Increase related to higher outside managed services cost and higher O&M support and subscriptions for cloud fees and software costs.

Q.9. Prepare a detailed schedule for test year showing types of social and service organization memberships paid for, the cost thereof, the accounting treatment and whether included in claimed test year expenses.

A.9. PPL Electric does not include membership dues for social and service organizations in test year expenses. These types of expenses are recorded in Account 426.

Q.10. Provide the following payroll and employee benefit data—regular and overtime—separately for the test year and for the 12-month period immediately prior to the test year:

a) The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with union personnel.
b) The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with nonunion personnel.
c) The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with management employees, if different than b.
d) A summary of the wage rate, salary and employee benefit changes granted or to be granted during the year.
e) The claimed test year payroll expense and employee benefit expense.
f) The percentage of payroll expense and employee benefit expense applicable to operation and maintenance expenses and the basis thereof.

A.10. The requested data is provided in Attachment II-D-10.

PPL ELECTRIC UTILITIES CORPORATION

Payroll and Employee Benefit Data

(Years ended June 30)

		Years Ended June 30, 2027 ($000)	2026 ($000)	2025 ($000)
a.	Union Personnel			
	Average Number of Employees	989	980	921
	Year-end Number of Employees	983	973	935
	Payroll Costs			
	Normal	$ 101,693	$ 102,726	$ 114,553
	Overtime	$ 31,693	$ 28,269	$ 29,136
	Benefit Costs	$ 34,450	$ 19,465	$ 15,842
b.	Non-Union Personnel			
	Average Number of Employees	494	492	475
	Year-end Number of Employees	494	492	472
	Payroll Costs			
	Normal	$ 97,388	$ 96,858	$ 64,237
	Overtime	$ 1,758	$ 1,654	$ 17,301
	Benefit Costs	$ 17,209	$ 9,770	$ 8,523

Note: Benefit costs allocated based on Average Number of Employees because costs are generally the same for both Union and Non-Union personnel.

c. N/A

		Years Ended June 30, 2027 ($000)	2026 ($000)	2025 ($000)
d.	Wage Rate			
	Union			
	Rate	3.0%	3.0%	3.00%
	Annual Effect	$ 3,885	$ 3,815	4,185
	Non-Union			
	Rate	3.0%	3.0%	3.00%
	Annual Effect	$ 2,888	$ 2,869	2,375

Benefit Changes - Benefits basically remain unchanged, other than the cost of providing them to employees.

e.	Claimed for Test Year			
	Payroll Expense	$ 71,214	$ 77,802	74,309
	Benefit Expense	$ 18,172	$ 13,038	7,934
f.	Percent Applicable to O&M			
	Payroll Expense	29.7%	32.7%	33.0%
	Benefit Expense	35.2%	44.6%	32.6%

The charge to expense is based on activities performed or expected to be performed during the applicable years.

Q.11. Describe costs relative to leasing equipment, including computer rentals, and office space, including terms and conditions of the leases. State method for calculating monthly or annual payments.

A.11. PPL Electric had numerous short-term leases for rental of miscellaneous equipment from several vendors. During the period of July 2024 to June 2025, these payments amounted to $1,414,704. During that same period, PPL Electric also paid an additional approximately $907,032 for office space leases.

The calculation of monthly or annual payments varies according to the specific vendor agreement.

Q.12. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent 2 year period.

A.12. Attachment II-D-12a provides a list of major accounting changes since PPL Electric's most recent base rate case from 2015.

In 2016, PPL Electric changed its methodology used in calculating the estimated accounts receivable uncollectible reserve balance. The new methodology incorporates information from a current year look-back analysis.

In 2019, PPL Electric adopted the use of the current expected credit loss (CECL) model for the measurement of credit losses on financial instruments, including accounts receivable. The CECL model requires an entity to measure credit losses using historical information, current information and reasonable and supportable forecasts of future events, rather than the incurred loss impairment model required under previous accounting guidance.

In 2025, PPL Electric implemented the requirements of FERC Order No. 898, requiring changes in the financial presentation of certain operation and maintenance expenses and property, plant, and equipment within the FERC Uniform System of Accounts.

Attachment II-D-12b provides a list of Internal Audits performed for PPL Electric for the period of July 1, 2023 through June 30, 2025.

Attachment II-D-12c provides a list of Third-Party Audits performed for PPL Electric for the period of July 1, 2023 through June 30, 2025.

ASU / Topic	Title	Effective Date	Summary	Accounting Impact
2014-08	Reporting of Discontinued Operations	1/1/2015	Changed the criteria for determining what should be classified as a discontinued operation and also changed the related presentation and disclosure requirements.	No impact for EU (Disc Ops not reported at EU since 2015)
2014-09	Accounting for Revenue from Contracts with Customers	1/1/2018	Established a comprehensive new model for the recognition of revenue from contracts with customers based on the core principle that revenue should be recognized to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.	No change to accounting revenue recognition. Increased disclosure requirements regarding revenue contracts with customers.
2014-15	Reporting Uncertainties of an Entity's Ability to Continue as a Going Concern	12/31/2016	Requires management to assess, for each interim and annual period, whether there are conditions or events that raise substantial doubt about an entity's ability to continue as a going concern.	No significant impact
2014-16	Determining Whether the Host Contract in a Hybrid Financial Instrument Issued in the Form of a Share Is More Akin to Debt or to Equity	1/1/2016	Clarified how current accounting guidance should be interpreted when evaluating the economic characteristics and risks of a host contract of a hybrid financial instrument issued in the form of a share. This guidance did not change the current criteria for determining whether separation of an embedded derivative feature from a hybrid financial instrument is required.	No significant impact
2015-01	Income Statement Presentation of Extraordinary and Unusual Items	1/1/2016	Eliminated the concept of extraordinary items, which required an entity to separately classify, present in the income statement and disclose material events and transactions that were both unusual and occured infrequently.	No significant impact
2016-02	Accounting for Leases	1/1/2019	Requires lessees to recognize a right-of-use asset and a lease liability for virtually all of their leases (other than leases that meet the definition of a short-term lease). For income statement purposes, the FASB retained a dual model for lessees, requiring leases to be classified as either operating or finance. Operating leases will result in straight-line expense (similar to current operating leases) while finance leases will result in a front-loaded expense pattern (similar to current capital leases). Classification will be based on criteria that are largely similar to those applied in current lease accounting, but without explicit bright lines.	No significant impact as EU does not have material leases. Guidance resulted in no changes in presentation of financial statements on a regulatory basis.
2016-13	Accounting for Financial Instrument Credit Losses	1/1/2020	Requires the use of a current expected credit loss (CECL) model for the measurement of credit losses on financial instruments within the scope of this guidance, which includes accounts receivable. The CECL model requires an entity to measure credit losses using historical information, current information and reasonable and supportable forecasts of future events, rather than the incurred loss impairment model required under current GAAP.	Cumulative effect adjustment of approximately $2 million. No significant impact to on going accounting.
2017-04	Simplifying the Test for Goodwill Impairment	1/1/2020	Simplified the test for goodwill impairment by eliminating the second step of the quantitative test. The second step of the quantitative test required a calculation of the implied fair value of goodwill, which is determined in the same manner as the amount of goodwill in a business combination. Under this new guidance, an entity compares the estimated fair value of a reporting unit with its carrying value and recognize an impairment charge for the amount the carrying amount exceeds the fair value of the reporting unit.	No significant impact as the EU registrant does not have goodwill.

ASU / Topic	Title	Effective Date	Summary	Accounting Impact
2017-07	Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost	1/1/2018	Changed the income statement presentation of net periodic benefit cost. This new guidance requires the service cost component to be disaggregated from other components of net benefit cost and presented in the same income statement line items as other employee compensation costs arising from services rendered during the period. The other components of net periodic benefits are presented separately from the line items that include the service cost and outside of any subtotal of operating income. Prospectively, the guidance limits the capitalization to the service cost component of net periodic benefit costs.	Presentation of non-service costs within Other Income (Expense) which were historically presented in "Other operation and maintenance." EU non-service costs or credits that would have been capitalized under previous guidance are now recognized as a regulatory asset or regulatory liability, as applicable, in accordance with regulatory approvals under US GAAP. Guidance resulted in no changes in presentation of financial statements on a regulatory basis.
2017-12	Improvements to Accounting for Hedging Activities	1/1/2019	Reduced complexity when applying hedge accounting as well as improved transparency about an entity's risk management activities.	No signifcant impact.
2018-15	Accounting for Implementation Costs in a Cloud Computing Service Arrangement	1/1/2020	Requires a customer in a cloud computing hosting arrangement that is a service contract to capitalize implementation costs consistent with internal-use software guidance for non-service arrangements.	Changed classification of SAAS agreements from PPE to Prepaids under US GAAP. (Prospective only). Guidance resulted in no changes in presentation of financial statements on a regulatory basis.
2023-07	Improvements to Reportable Segment Disclosures	12/31/2024	Improved reportable segment disclosure requirements, primarily through enhanced disclosures about segment expenses. The standard also requires public entities to disclose the title and position of the Chief Operating Decision Maker (CODM) and explain how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources.	Increased annual and interim disclosures.

FERC Order/ Guidance	Title	Effective Date	Summary	Accounting Impact
Order No. 898	Accounting and Reporting Treatment of Certain Renewable Energy Assets	1/1/2025	Created new functional accounts for certain renewable and software plant and expenses.	Required changes in the financial presentation of certain operation and maintenance expenses and property, plant, and equipment within the FERC Uniform System of Accounts.
AI20-3-000	Accounting for Pipeline Testing Costs Incurred to Comply with New Federal Safety Standards	1/1/2020	Permits the capitalization of required testing related to PHMSA regulations.	PPL Electric has no gas operations and this guidance is not applicable.
AI20-2-000	Accounting for Cumulative-Effect Adjustments to Retained Earnings Related to the Implementation of FASB's Accounting Standard on Credit Losses	1/1/2020	Provides instruction for the implemtation of ASU 2016-13 described above.	Cumulative effect adjustment of approximately $2 million. No significant impact to on going accounting.
AI20-1-000	Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement that is a Service Contract.	1/1/2020	Provides instruction for the implemtation of ASU 2018-15 described above.	Guidance resulted in no changes in presentation of financial statements on a regulatory basis.
AI19-1-000	Accounting and Financial Reporting for Leases	1/1/2019	Provides instruction for the implemtation of ASU 2016-02 described above.	Guidance resulted in no changes in presentation of financial statements on a regulatory basis.
AI18-1-000	Accounting and Financial Reporting for Pensions and Post-retirement Benefits other than Pensions	1/1/2018	Provides instruction for the impelmentation of ASU 2017-07 described above.	Guidance resulted in no changes in presentation of financial statements on a regulatory basis.

Whitepaper Ref	Title	Fiscal Year	Summary	Accounting Impact
PA 16-01	Accounts Receivable Uncollectible Reserve Adjustment	2016	PPL Electric changed its methodology used in calculating the estimated accounts receivable uncollectible reserve balance. The new methodoly incoporates information from a current year look-back analysis.	At the time of implementation (11/2016) the uncollectible reserve increased $8 million.

Listing of Internal Audits Performed for PPL Electric Utilities Corporation (July 1, 2023 through June 30, 2025)

Request for Internal Audit Reports in Support of PPL Electric's 2025 Rate Case Filing

Below is a listing of internal audit reports for PPL Electric Utilities between July 1, 2023 and June 30, 2025. This listing does not include investigations / independent fact gathering reviews and FERC/NERC-related audits.

2023

The following is a list of completed PPL Electric internal audit reports from July 1, 2023, through December 31, 2023 (list also includes audits in part relating to assessing support services provided to PPL Electric):

- Application Security (70029148-23)
- PPL Corporate Cost Allocations (70030466-23)
- Firewall Rule Sets (70029146-23)
- Safety Trend Analysis of CDL Management (70030349-23)
- Required Trainings (70031226-23)
- Fraud Risk Assessment (70030967-23)
- Threat Hunting Program (70030348-23)
- Enterprise Cloud Security Standard Review (70028051-23)
- Third-Party Risk Management (70030906-23)
- Officer and Employee Expense 2023 Review (746043-23)
- Cloud Access Security Broker (70036150-23)
- On Track Continuous Auditing Review (70031246-23)
- Data Classification (70036766-23)

2024

The following is a list of completed PPL Electric internal audit reports audits for 2024 (list also includes audits in part relating to assessing support services provided to PPL Electric):

- Related Party Data Gathering Process Assessment (70038538-24)
- Financial Statement Special Item Review (70037666-24)
- Review of Security Incident and Event Management (Corp Environment) (70037227-24)
- OSHA Required Training (70038288-24)
- Regulatory Rate Riders (70038147-24)
- Proxy - Executive Compensation Tables (70038148-24)
- Supply Chain Vendor Cyber Controls (70038677-24)
- Data Management & Governance (70038507-24)
- Privileged Accounts Classification and Controls (70038410-24)
- IT Governance Program (70039146-24)
- Exempt Employee Overtime Analysis (70038894-24)
- Contractor Access (70039555-24)
- Revocation of Access Process (70039166-24)
- Company Vehicle Usage (70039574-24)
- Dev Ops Process (70039128-24)

- Assistance with NIST CSF Readiness Assessment (70039227-24)
- SEC Cybersecurity Risk Management, Strategy, Governance, and Incident Disclosure (70040550-24)
- Inventory Analysis (70039286-24)
- Harmonization of DOA and ALM Processes (70040746-24)
- Security Operations Center Review (70040868-24)
- Generative AI Governance (70040747-24)
- Early Fault Detection Project Assessment (746039-002-24)
- Review of EU Billing Statistics (70038306-24)
- Time Ticket Approval Review (70039767-24)
- Network Outage Change Management (746039-003-24)
- Physical Security Policies and Procedures (70040914-24)
- DER Program Review (746039-004-24)
- Officer and Employee Expense 2024 Review (746043-24)
- Energy Efficiency Programs (70041733-24)
- Supply Chain Procurement Monitoring (70042586-24)
- Data at Rest Controls (70041749-24)
- PPL EU Distribution Pole Inspection Process (70042449-24)
- Elevated Rights Assessment for Non-Compliance Applications and Databases (70041451-24)
- Fraud Risk Assessment (70043001-24)

2025

The following is a list of completed PPL Electric internal audit reports audits for January 1, 2025 through June 30, 2025 (list also includes audits in part relating to assessing support services provided to PPL Electric):

- Service Now - Release 1 (70040726-25)
- Proxy - Executive Compensation Tables (70045486-25)
- Asset Management Inventory Process (70044889-25)
- PPL Electric Utilities - Meters on Record (70046066-25)
- Logging and Monitoring (70045468-25)
- Patch Management (70045546-25)
- Business Continuity (70046926-25)
- Access to Network Devices (70046670-25)
- Regulatory Rate Rider - EU DSIC (70047297-25)
- Controls for IT and Cyber Tools (70046677-25)
- Azure Policy Review (70046930-25)
- Fleet Fuel Cards (70047688-25)
- Risk Registry Process / Exception Process (70049411-25)
- Absence Management (70048026-25)
- Cloud Secret and Key Management (70046667-25)
- Disaster Recovery Plan Governance and Testing (70047866-25)
- Data in Motion (70047070-25)
- Vendor Remit to Address Change Analytic (70047271-25)

Listing of Completed Third-Party Audits Performed for PPL Electric Utilities Corporation (July 1, 2023 through June 30, 2025)

PPL Corporate Audit Services

The information provided is intended solely for the information and use of the PUC and is not intended to be, and must not be, used by anyone other than the specified party.

Request for Third-Party Audit Reports in Support of PPL Electric's 2025 Rate Case Filing

Below is a listing of completed third-party audit reports for PPL Electric Utilities between July 1, 2023 and June 30, 2025. This listing includes financial, regulatory compliance, and audits performed by / for outside parties. This listing excludes employee benefit plan audits, FERC / NERC related audits, and IRS audits on the PPL Corporation consolidated tax return. The listing also excludes routine project inspections, permit compliance inspections, complaint inspections or spill audits performed by Conservation Districts, PA Department of Agriculture or PA Department of Environmental Protection.

Audit Reports Issued From July 1, 2023 to June 30, 2024

- PA Public Utility Commission – audits of PPL Electric Utilities Act 129 Compliance Rider
- WIPFLI – LIHEAP Compliance Audit 2022/2023
- PA Department of Revenue – Sales/Use Tax Audit on PPL Electric Utilities
- Deloitte Audit of the Financial Statements of PPL Electric Utilities Corporation for the year ended December 31, 2023
- Deloitte Audit of the Financial Statements included in PPL Electric Utilities Corporation FERC Form 1 filing for the year ended December 31, 2023
- Deloitte Audit of the Financial Statements of Operation Help for the year ended December 31, 2023

Audit Reports Issued From July 1, 2024 to June 30, 2025

- Fiscal Technologies – PPL Accounts Payable Recovery Audit
- PA Public Utility Commission – Management & Operations Audit
- PA Public Utility Commission – audits of PPL Electric Utilities Smart Meter Rider
- PA Public Utility Commission – audits of PPL Electric Utilities Universal Service Rider
- Deloitte Audit of the Financial Statements of PPL Electric Utilities Corporation for the year ended December 31, 2024
- Deloitte Audit of the Financial Statements included in PPL Electric Utilities Corporation FERC Form 1 filing for the year ended December 31, 2024
- Deloitte Audit of the Financial Statements of Operation Help for the year ended December 31, 2024

Q.13. Regardless of whether a claim for negative or positive net salvage is made, attach an exhibit showing gross salvage, cost of removal, third party reimbursements, if any, and net salvage for the test year and 4 previous years.

A.13. Attachment II-D-13 provides PPL Electric's claimed provision for negative net salvage. This claim follows principles previously proposed and accepted by the Commission at Docket No. R-842651 for the accounting of the Company's net salvage.

PPL ELECTRIC UTILITIES CORPORATION

Negative Net Salvage
(Thousands of Dollars)

12 Months Ending	Cost of Removal	Gross Salvage	Negative Net Salvage
June 30, 2022	64,914	(1,821)	63,093
June 30, 2023	47,343	(2,792)	44,551
June 30, 2024	44,660	(4,469)	40,191
June 30, 2025	72,870	(4,816)	68,054
June 30, 2026	90,665	(4,419)	86,246
Total for 5-year period ended June 30, 2026	$ 320,452	$ (18,317)	$ 302,135
Five-year average and Negative Net Salvage claim			$ 60,427

Q.14. State the amount of debt interest utilized for test year income tax calculations, including the amount so utilized which has been allocated from the debt interest of an affiliate, and provide details of debt interest and allocation computations.

A.14. PPL Electric does not utilize any debt interest, which has been allocated from the debt interest of an affiliate, in the computation of taxable income. The debt interest utilized for test year income tax calculations is provided in Schedule D-17 of Exhibit Future 1 and Fully Projected Future 1.

Q.15. Provide a schedule for the test year of Federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following tax categories:

a) Social security.
b) Unemployment.
c) Capital stock.
d) Public utility.
e) P.U.C. assessment.
f) Other property taxes.
g) Any other appropriate categories.

A.15. Attachment II-D-15 provides a schedule of taxes other than income per books for the Exhibit Historic 1 and per the budget for the Exhibit Future 1 and Exhibit Fully Projected Future 1.

PPL ELECTRIC UTILITIES CORPORATION
Schedule of Taxes Other Than Income

Twelve Months Ended June 30, 2025
(Thousands of Dollars)

	Description	Total Amount Per Books	T&D Operations Per Books	T&D Pro forma at Present Rates	D Only Pro forma at Present Rates	D Only Pro forma at Proposed Rates
a.	Social Security	$ 10,736	$ 10,736	$ 12,202	$ 11,514	$ 11,514
b.	Unemployment	254	254	288	272	272
c.	Public Utility Realty	3,696	3,696	3,110	1,656	1,656
d.	Other Property Taxes	3,856	3,856	3,856	2,692	2,692
e.	Gross Receipts	130,143	55,457	55,294	55,294	52,021
f.	Other	190	190	190	190	190
	Total	$ 148,875	$ 74,189	$ 74,940	$ 71,618	$ 68,345

Twelve Months Ended June 30, 2026
(Thousands of Dollars)

	Description	Total Amount Per Budget	T&D Operations Per Budget	T&D Pro forma at Present Rates	D Only Pro forma at Present Rates	D Only Pro forma at Proposed Rates
a.	Social Security	$ 7,696	$ 7,696	$ 7,660	$ 7,173	$ 7,173
b.	Unemployment	183	183	182	171	171
c.	Public Utility Realty	3,082	3,082	3,110	1,370	1,370
d.	Other Property Taxes	4,153	4,153	4,153	4,058	4,058
e.	Gross Receipts	146,700	55,839	55,304	55,304	54,453
	Total	$ 161,814	$ 70,953	$ 70,409	$ 68,076	$ 67,225

Twelve Months Ended June 30, 2027
(Thousands of Dollars)

	Description	Total Amount Per Budget	T&D Operations Per Budget	T&D Pro forma at Present Rates	D Only Pro forma at Present Rates	D Only Pro forma at Proposed Rates
a.	Social Security	$ 7,738	$ 7,738	$ 7,704	$ 7,213	$ 7,213
b.	Unemployment	183	183	182	171	171
c.	Public Utility Realty	3,175	3,175	3,110	1,410	1,410
d.	Other Property Taxes	4,278	4,278	4,278	4,180	4,180
e.	Gross Receipts	146,950	56,426	55,873	55,873	76,893
	Total	$ 162,324	$ 71,800	$ 71,147	$ 68,847	$ 89,867

Q.16. Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates and pro forma under proposed rates, together with an explanation of all normalizing adjustments. Submit detailed calculations supporting taxable income before State and Federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

A.16. Detailed calculations supporting PPL Electric's taxable income are shown in Schedule D-17 of Exhibit Future 1 and Exhibit Fully Projected Future 1.

Q.17. Submit a schedule showing for the last 5 years the income tax refunds, plus interest - net of taxes, received from the Federal government due to prior years' claims.

A.17. A schedule of US income tax refunds received for the last 5 years from the federal government follows:

Year Received	Tax Year	Principal	Interest	Total
2020	2019	$1,194	$0	$1,194
2020	2019	$7,584,133	$ 502,542	$8,086,675
2020	2020	$7,584,133	$0	$ 7,584,133
2023	2022	$55,500,000	$0	$ 55,500,000
2024	2021	$200,245,670	$0	$200,245,670
2025	2021	$579,543	$1,267,524	$1,847,067

Q.18. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.

A.18. Attachments II-D-18a and II-D-18b provide a breakdown of the major items comprising prepaid and deferred income tax charges and other deferred income tax credits as reflected in Schedule B-1 in Exhibit Future 1 and Exhibit Fully Projected Future 1.

PPL ELECTRIC UTILITIES CORPORATION

Prepaid and Deferred Taxes
Ending Balance June 30, 2026
(Thousands of Dollars)

Account 190	**Amount**
ASC 740 Adjustment	$ 52,751
Bad Debt Provision	11,019
Contributions in Aid of Construction (Recoverable)	171,588
Contributions in Aid of Construction (Non-Recoverable)	5,082
Customer Advances	(16)
Deficient Deferred Taxes from Income Tax Rate Changes	53,423
Environmental Clean Up	2,261
Future Estimated Income Tax Rate Changes	23,216
Obsolete Inventory	2,617
Pension and Post-Retirement Benefits	27,831
Post Employment Benefits	267
Rate Rider Recovery Mechanisms	16,905
Service Company Costs	387
Vacation Pay	2,346
Miscellaneous	941
Total Account 190	370,618

Account 282	
Accelerated Cost Recovery System	(908,635)
ASC 740 Adjustment	463,842
Basis Differences	(452,839)
Future Estimated Income Tax Rate Changes	173,492
Net/Book Tax Plant (Excluding CIAC) - Transmission	(1,422,406)
Miscellaneous	44
Total Account 282	(2,146,502)

Account 283	
Clearing Account	(1,169)
Future Estimated Income Tax Rate Changes	11,769
Loss on Reacquired Debt	(641)
Post-Retirement VEBA	(753)
Prepaids	(1,656)
Rate Rider Recovery Mechanisms	(27,339)
Regulatory Asset - Pension and Post-Retirement Benefits	(128,140)
Regulatory Asset - Rate Case Expenses	(50)
Regulatory Asset - Storm Deferrals	(9,485)
Miscellaneous	(1,248)
Total Account 283	(158,712)

PPL ELECTRIC UTILITIES CORPORATION

Prepaid and Deferred Taxes
Ending Balance June 30, 2027
(Thousands of Dollars)

Account 190	**Amount**
ASC 740 Adjustment	$ 50,954
Bad Debt Provision	10,935
Contributions in Aid of Construction (Recoverable)	178,415
Contributions in Aid of Construction (Non-Recoverable)	5,082
Customer Advances	(16)
Deficient Deferred Taxes from Income Tax Rate Changes	52,733
Environmental Clean Up	2,305
Future Estimated Income Tax Rate Changes	23,216
Obsolete Inventory	2,617
Pension and Post-Retirement Benefits	24,788
Post Employment Benefits	179
Rate Rider Recovery Mechanisms	16,905
Service Company Costs	769
Vacation Pay	2,423
Miscellaneous	1,033
Total Account 190	372,338

Account 282	
Accelerated Cost Recovery System	(937,823)
ASC 740 Adjustment	463,957
Basis Differences	(480,773)
Future Estimated Income Tax Rate Changes	173,492
Net/Book Tax Plant (Excluding CIAC) - Transmission	(1,517,450)
Miscellaneous	44
Total Account 282	(2,298,553)

Account 283	
Clearing Account	(1,169)
Future Estimated Income Tax Rate Changes	11,769
Loss on Reacquired Debt	(521)
Post-Retirement VEBA	(1,123)
Prepaids	(1,892)
Rate Rider Recovery Mechanisms	(27,339)
Regulatory Asset - Pension and Post-Retirement Benefits	(128,140)
Regulatory Asset - Rate Case Expenses	(38)
Regulatory Asset - Storm Deferrals	(6,540)
Miscellaneous	(1,248)
Total Account 283	(156,241)

Q.19. Explain how the Federal corporate graduated tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system, explain how the tax savings are allocated to each member of the system.

A.19. The Federal corporate graduated tax rates do not apply to the consolidated group because taxable income exceeds the graduated income limitations.

Tax savings are computed and allocated between the parent corporation and affiliates. PPL Corporation, the parent of the affiliated group, allocates federal income tax based upon the taxable income of each member included in the consolidated return. PPL Corporation allocates tax credits to the member(s) that generated the credits in proportion to the amount of credits such member(s) generated on a separate return basis. Similarly, members that generate net operating losses are allocated a credit equivalent to the tax benefit associated with such loss.

PPL Electric reflected the utilization of Research and Development Tax Credits on Schedule D-17 of the Historic 1, Future 1, and Fully Projected Future 1 Exhibits. PPL Electric did not incur or reflect the utilization or generation of Federal and Pennsylvania net operating losses in the income tax provision calculation shown on Schedule D-1 of the Historic 1, Future 1, and Fully Projected Future 1 Exhibits.

Q.20. Explain the treatment given to costs of removal in the income tax calculation and the basis for such treatment.

A.20. Section 1.167(a)-11(d)(3) of the IRS regulations related to ADR provides: "The cost of dismantling, demolishing, or removing an asset in the process of a retirement from the vintage account shall be treated as an expense deductible in the year paid or incurred, and such costs shall not be subtracted from the depreciation reserve for the account." This applies to ADR property acquired after December 31, 1970.

In 1972, PPL Electric requested, and was granted, permission from the IRS national office in Washington, D.C. to deduct as expense all removal costs applicable to property retired after December 31, 1971. This accounting change applied to all property retired after December 31, 1971, regardless of when it was acquired or the method of depreciation used to recover the expenditure. The Company consistently has followed this method of accounting on all income tax returns filed since 1972.

PPL Electric provided deferred income taxes on these expense deductions through December 31, 1980. In accordance with the Commission's order dated January 31, 1981, at Docket No. R-80031114, the Company terminated provisions for deferred income taxes. The Company fully amortized the December 31, 1980 balance of deferred income taxes through December 31, 2006.

Q.21. Show income tax loss/gain carryovers from previous years. Show loss/gain carryovers by years of origin and amounts remaining by years at the beginning of the test year.

A.21. PPL Electric does not have any Federal or Pennsylvania Net Operating Losses or Gains at the beginning of the test year.

Q.22. State whether the company eliminates tax savings by the payment of actual interest on construction work in progress not in rate base claim.
If response is affirmative:

a) Set forth amount of construction claimed in this tax savings reduction, and explain the basis for this amount.
b) Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
c) State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
d) Provide details of calculation to determine tax savings reduction, and state whether State taxes are increased to reflect the construction interest elimination.

A.22. The adjustment necessary to reflect the pro forma interest charges on measures of value for the test years is provided in Schedule D-17 of Exhibits Future 1 and Fully Projected Future 1.

Q.23. Under section 1552 of the Internal Revenue Code (26 U.S.C.A. § 1552) and 26 CFR 1.1552-1 (1983), if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government (if this interrogatory is not applicable, so state):

a) State what option has been chosen by the group.
b) Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent 3 years for which data is available.
c) Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
d) Provide the most recent annual income tax return for the group.
e) Provide details of the amount of the net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.
f) Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.

A.23. a) PPL Electric Utilities Corporation is an affiliate of PPL Corporation (PPL). Internal Revenue Code Section 1552 provides for an allocation of consolidated income tax for "earnings and profits" purposes only. PPL elected option (a) (1), i.e., ratio of taxable income of each company having income to total consolidated taxable income as modified by Commissioner of Internal Revenue for consolidated income tax return purposes only. A copy of the IRS authorization is included as Attachment II-D-23a. PPL has chosen, for book purposes and all other purposes, to allocate consolidated Federal income tax among all companies based on net taxable income or loss and credits on a separate return basis. PPL Corporation became the common

parent of the affiliated group in 1995 and elected to continue this allocation methodology in its 1995 and subsequent Federal income tax returns.

b) Attachment II-D-23b details the annual tax liability allocated to each of the participating members per the 2022 and 2023 final consolidated federal income tax returns, per the 2024 consolidated federal income tax extension payment allocation, and per the 2025 second quarter estimated federal income tax payment allocation.

c) PPL Corporation is the parent company of the PPL consolidated group that includes PPL Electric and makes all necessary income tax payments to the Internal Revenue Service for the net tax liability that is due for the consolidated group. PPL Corporation bills companies with positive federal tax allocations and pays those companies with negative allocations. The amounts PPL Corporation receives from, or pays to, each member company are the same amounts as detailed in Attachment II-D-23b.

d) The most recent Federal income tax return filed by the consolidated group is tax year 2023; the complete tax return is voluminous. Attachment II-D-23c includes pages 1 through 6 of the Federal Form 1120 and a summary of taxable income by member company. Additional schedules will be furnished upon request.

e) Attachment II-D-23b includes details of the actual payments made to members of the consolidated group with net operating losses.

f) Attachment II-D-23b includes details of the actual payments made to members of the consolidated group with a net negative income tax allocation after credits.

U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.
REFER TO
T:R:C
TFG

OCT 13 1955

Pennsylvania Power & Light Co.
Ninth and Hamilton Streets
Allentown, Pennsylvania

Attention: F. H. Markley, Treasurer

Gentlemen:

This is in further reply to your letter dated September 6, 1955, in which you requested approval of a proposed method of allocating the tax liability of the group of which your company is the common parent.

You have proposed to allocate the consolidated tax of your affiliated group under the provisions of section 1552(a)(1) of the 1954 Code, but with the limitations provided under Securities and Exchange Commission Rule U-45(b)(6) as follows:

(1) That the tax allocated to each subsidiary company shall not exceed the amount of tax of such company based upon a separate return computed as if such company had always filed its tax returns on a separate return basis; and

(2) That any excess of liability over a separate return tax which would be allocated to a subsidiary company but for clause (1) above shall be apportioned among the other members of the group, including the holding company (or other parent company), in direct proportion to the reduction in tax liability to such members as measured by the difference between their tax liabilities computed on a separate return basis and their allocated portion of the consolidated tax liability.

Your proposed method was approved by telegram on September 13, 1955, subject to the condition that the limitation with respect to the tax allocated to your subsidiaries shall be based upon the tax of such members for the taxable year computed as if separate returns had been filed by each for such taxable year without regard to net operating losses sustained by such members in prior or subsequent taxable years.

2 - Pennsylvania Power & Light Co.

This letter and our telegram of September 13, 1955, are evidences of your authority for the adoption of such method.

Very truly yours,

O. Gordon Delk

Acting Commissioner.

Enclosure:
Copy of this letter

PPL CORPORATION AND SUBSIDIARY COMPANIES
ALLOCATION OF FEDERAL INCOME TAX PER 2022 TAX RETURN

	Taxable Income / (Loss) Before Prior Year Loss Utilization	Taxable Income / (Loss) after NOL Utilization	Tax 21%	Total Tax Credits Available	Current Year Tax Credit Utilization	Carryforward Tax Credits	Tax
CEP Commerce, LLC	$ (270)	$ (270)	$ (57)	$ -	$ -	$ -	$ (57)
CEP Lending, Inc.	4,941,150	4,941,150	1,037,641	-	-	-	1,037,641
CEP Reserves, Inc.	33,808,216	33,808,216	7,099,725	-	-	-	7,099,725
FCD LLC	-	-	-	-	-	-	-
Kentucky Utilities Company	305,136,902	305,136,902	64,078,749	(767,479)	(153,268)	(614,211)	63,925,481
LG&E and KU Capital LLC	(71,046,495)	(71,046,495)	(14,919,764)	-	-		(14,919,764)
LG&E and KU Energy LLC	(20,219,514)	(20,219,514)	(4,246,098)	-	-		(4,246,098)
LG&E and KU Services Company	-	-	-	(120,667)	-	(120,667)	-
Louisville Gas and Electric Company	305,758,131	305,758,131	64,209,208	(1,039,289)	(121,328)	(917,961)	64,087,880
PMDC International Holdings, LLC	(898,875)	(898,875)	(188,764)	(862,624)	(862,624)	-	(1,051,388)
PP&L Residual Corporation	37,132	37,132	7,798	-	-	-	7,798
PPL (Barbados) SRL	(62,143)	(62,143)	(13,050)	-	-	-	(13,050)
PPL Atlantic Holdings, LLC	5,657,016	5,657,016	1,187,973	-	-	-	1,187,973
PPL Capital Funding, Inc.	(2,007,737)	(2,007,737)	(421,625)	-	-	-	(421,625)
PPL Corporation	(22,921,275)	(22,921,275)	(4,813,468)	-	3,421,968	(3,421,968)	(1,391,500)
PPL Distributed Energy Resources, LLC	(7,373,270)	(7,373,270)	(1,548,387)	-	-	-	(1,548,387)
PPL Electric Utilities Corporation	328,502,122	328,502,122	68,985,446	(3,693,287)	(56,102)	(3,637,185)	68,929,344
PPL Energy Funding Corporation	(20,179,165)	(20,179,165)	(4,237,625)	-	-	-	(4,237,625)
PPL Energy Holdings, LLC	(2,935,533)	(2,935,533)	(616,462)	-	-	-	(616,462)
PPL Energy Resources, LLC	(18,095)	(18,095)	(3,800)	-	-	-	(3,800)
PPL Global, LLC	(310,437)	(310,437)	(65,192)	-	-	-	(65,192)
PPL Midwest Transmission, LLC	(93,268)	(93,268)	(19,586)	-	-	-	(19,586)
PPL Power Insurance Ltd.	6,864,854	6,864,854	1,441,619	-	-	-	1,441,619
PPL Renewables, LLC	(1,844,332)	(1,844,332)	(387,310)	-	-	-	(387,310)
PPL Rhode Island Holdings, LLC	(164,262,244)	(164,262,244)	(34,495,071)	-	-	-	(34,495,071)
PPL Safari Holdings, LLC	(2,257,619)	(2,257,619)	(474,100)	-	-	-	(474,100)
PPL Services Corporation	1,992,409	1,992,409	418,406	-	-	-	418,406
PPL Strategic Development, LLC	(12,481,421)	(12,481,421)	(2,621,099)	-	-	-	(2,621,099)
PPL Subsidiary Holdings, LLC	(23,787)	(23,787)	(4,995)	-	-	-	(4,995)
PPL Technology Ventures, LLC	(1,398,687)	(1,398,687)	(293,724)	-	-	-	(293,724)
PPL TransLink, Inc.	(764,156)	(764,156)	(160,473)	-	-	-	(160,473)
PPL UK Holdings, LLC	(855,499)	(855,499)	(179,655)	(104,079,282)	(104,079,282)	-	(104,258,937)
PPL UK Resources Limited	(37,575)	(37,575)	(7,891)	-	-	-	(7,891)
Safari Energy, LLC	(39,472,824)	(39,472,824)	(8,289,293)	(16,452,644)	(16,452,644)	-	(24,741,937)
The Narragansett Electric Company	(37,674,563)	(37,674,563)	(7,911,658)	-	-	-	(7,911,658)
Western Kentucky Energy Corp.	954,613	954,613	200,469	-	-	-	200,469
Total Consolidated	$ 584,513,761	$ 584,513,761	$ 122,747,890	$ (127,015,272)	$ (118,303,280)	$ (8,711,992)	$ 4,444,610

PPL CORPORATION AND SUBSIDIARY COMPANIES
ALLOCATION OF FEDERAL INCOME TAX PER 2023 TAX RETURN

	Taxable Income / (Loss) Before Prior Year Loss Utilization	Taxable Income / (Loss) after NOL Utilization	Tax 21%	Total Tax Credits Available	Current Year Tax Credit Utilization	Carryforward Tax Credits	Tax
CEP Commerce, LLC	$ (273)	$ (273)	$ (57)	$ -	$ -	$ -	$ (57)
CEP Lending, Inc.	150,291	150,291	31,561	-	-	-	31,561
CEP Reserves, Inc.	(8,398,359)	(8,398,359)	(1,763,655)	-	-	-	(1,763,655)
FCD LLC	-	-	-	-	-	-	-
Kentucky Utilities Company	343,206,956	343,206,956	72,073,461	(1,356,781)	(614,302)	(742,479)	71,459,159
LG&E and KU Capital LLC	(96,930,673)	(96,930,673)	(20,355,441)	-	-	-	(20,355,441)
LG&E and KU Energy LLC	(63,306,914)	(63,306,914)	(13,294,452)	-	-	-	(13,294,452)
LG&E and KU Services Company	-	-	-	(219,876)	(120,667)	(99,209)	(120,667)
Louisville Gas and Electric Company	325,808,700	325,808,700	68,419,827	(1,877,053)	(918,409)	(958,644)	67,501,418
PP&L Residual Corporation	(1,442,134)	(1,442,134)	(302,848)	-	-	-	(302,848)
PPL (Barbados) SRL	(156,889)	(156,889)	(32,947)	-	-	-	(32,947)
PPL Atlantic Holdings, LLC	17,008,163	17,008,163	3,571,714	-	-	-	3,571,714
PPL Capital Funding, Inc.	(576,131)	(576,131)	(120,988)	-	-	-	(120,988)
PPL Corporation	1,592,177	1,592,177	334,357	(107,056,643)	(60,017,674)	(47,038,969)	(59,683,318)
PPL Distributed Energy Resources, LLC	72,341,522	72,341,522	15,191,720	-	-	-	15,191,720
PPL Electric Utilities Corporation	381,426,547	381,426,547	80,099,575	(7,089,485)	(3,637,185)	(3,452,300)	76,462,390
PPL Energy Funding Corporation	(120,055,963)	(120,055,963)	(25,211,752)	-	-	-	(25,211,752)
PPL Energy Holdings, LLC	(1,345,142)	(1,345,142)	(282,480)	-	-	-	(282,480)
PPL Energy Resources, LLC	(171,364)	(171,364)	(35,986)	-	-	-	(35,986)
PPL Midwest Transmission, LLC	(675,372)	(675,372)	(141,828)	-	-	-	(141,828)
PPL Power Insurance Ltd.	1,363,950	1,363,950	286,430	-	-	-	286,430
PPL Renewables, LLC	39,140,231	39,140,231	8,219,447	-	-	-	8,219,447
PPL Rhode Island Holdings, LLC	(180,353,118)	(180,353,118)	(37,874,155)	-	-	-	(37,874,155)
PPL Services Corporation	1,398,057	1,398,057	293,592	-	-	-	293,592
PPL Strategic Development, LLC	(24,880,399)	(24,880,399)	(5,224,885)	-	-	-	(5,224,885)
PPL Subsidiary Holdings, LLC	(29,472)	(29,472)	(6,189)	-	-	-	(6,189)
PPL Technology Ventures, LLC	(1,653,746)	(1,653,746)	(347,287)	-	-	-	(347,287)
PPL TransLink, Inc.	(2,170,110)	(2,170,110)	(455,723)	-	-	-	(455,723)
PPL UK Resources Ltd	(30,940)	(30,940)	(6,497)	-	-	-	(6,497)
PPL WPD Ltd	(21,053)	(21,053)	(4,421)	-	-	-	(4,421)
The Narragansett Electric Company	(268,467,100)	(268,467,100)	(56,378,091)	(61,832)	-	(61,832)	(56,378,091)
Western Kentucky Energy Corp.	1,840,931	1,840,931	386,596	-	-	-	386,596
Total Consolidated	$ 414,612,372	$ 414,612,372	$ 87,068,598	$ (117,661,670)	$ (65,308,237)	$ (52,353,433)	$ 21,760,361

PPL CORPORATION AND SUBSIDIARY COMPANIES
ALLOCATION OF FEDERAL INCOME TAX PER 2024 EXTENSION TAX PAYMENT

	Est. Taxable Income / (Loss) Before Prior Year Loss Utilization	Estimated Taxable Income / (Loss) after NOL Utilization	Estimated Tax 21%	Total Tax Credits Available	Current Year Est. Tax Credit Utilization	Estimated Carryforward Tax Credits	Estimated Tax
CEP Commerce, LLC	$ (275)	$ (275)	$ (58)	$ -	$ -	$ -	$ (58)
CEP Lending, Inc.	33,340,706	33,340,706	7,001,548	-	-	-	7,001,548
CEP Reserves, Inc.	181,457,698	181,457,698	38,106,117	-	-	-	38,106,117
FCD LLC	-	-	-	-	-	-	-
Kentucky Utilities Company	422,755,254	422,755,254	88,778,603	-	-	-	88,778,603
LG&E and KU Capital LLC	-	-	-	-	-	-	-
LG&E and KU Energy LLC	(253,631,702)	(253,631,702)	(53,262,657)	(3,277,431)	(2,702,392)	(575,039)	(55,965,049)
LG&E and KU Services Company	894,985	894,985	187,947	-	-	-	187,947
Louisville Gas and Electric Company	296,192,084	296,192,084	62,200,338	-	-	-	62,200,338
PP&L Residual Corporation	(2,137,060)	(2,137,060)	(448,783)	-	-	-	(448,783)
PPL Atlantic Holdings, LLC	17,629,730	17,629,730	3,702,243	-	-	-	3,702,243
PPL Capital Funding, Inc.	2,490,927	2,490,927	523,095	-	-	-	523,095
PPL Corporation	(3,043,007)	(3,043,007)	(639,031)	(64,900,427)	(52,710,027)	(12,190,400)	(53,349,058)
PPL Electric Utilities Corporation	234,640,016	234,640,016	49,274,403	(6,593,300)	(6,593,300)	-	42,681,103
PPL Energy Funding Corporation	(4,808,594)	(4,808,594)	(1,009,805)	-	-	-	(1,009,805)
PPL Energy Holdings, LLC	(25,909,514)	(25,909,514)	(5,440,998)	-	-	-	(5,440,998)
PPL Midwest Transmission, LLC	(912,438)	(912,438)	(191,612)	-	-	-	(191,612)
PPL Power Insurance Ltd.	580,780	580,780	121,964	-	-	-	121,964
PPL Rhode Island Holdings, LLC	(301,602,122)	(301,602,122)	(63,336,446)	-	-	-	(63,336,446)
PPL Services Corporation	1,558,071	1,558,071	327,195	-	-	-	327,195
PPL Strategic Development, LLC	(30,073,183)	(30,073,183)	(6,315,368)	-	-	-	(6,315,368)
PPL Subsidiary Holdings, LLC	(41,846)	(41,846)	(8,788)	-	-	-	(8,788)
PPL Technology Ventures, LLC	(620,099)	(620,099)	(130,221)	-	-	-	(130,221)
PPL TransLink, Inc.	(416,697)	(416,697)	(87,506)	-	-	-	(87,506)
The Narragansett Electric Company	(174,701,024)	(174,701,024)	(36,687,216)	(119,832)	(119,832)	-	(36,807,048)
Western Kentucky Energy Corp.	765,572	765,572	160,770	-	-	-	160,770
Total Consolidated	$ 394,408,262	$ 394,408,262	$ 82,825,734	$ (74,890,990)	$ (62,125,551)	$ (12,765,439)	$ 20,700,183

PPL CORPORATION AND SUBSIDIARY COMPANIES
ALLOCATION OF FEDERAL INCOME TAX PER 2ND QUARTER 2025 ESTIMATED TAX PAYMENT

	Estimated Annual Taxable Income / (Loss) Before Prior Year Loss Utilization	Estimated Annual Taxable Income / (Loss) after NOL Utilization	Estimated Tax 21%	Actual Total Tax Credits Available	Current Year Est. Tax Credit Utilization	Estimated Carryforward Tax Credits	Estimated Annual Tax
CEP Commerce, LLC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEP Lending, Inc.	6,100,000	6,100,000	1,281,000	-	-	-	1,281,000
CEP Reserves, Inc.	213,800,000	213,800,000	44,898,000	-	-	-	44,898,000
FCD LLC	(1,200,000)	(1,200,000)	(252,000)	-	-	-	(252,000)
Kentucky Utilities Company	410,500,000	410,500,000	86,205,000	-	-	-	86,205,000
LG&E and KU Capital LLC	(99,900,000)	(99,900,000)	(20,979,000)	-	-	-	(20,979,000)
LG&E and KU Energy LLC	(173,900,000)	(173,900,000)	(36,519,000)	(1,689,495)	(1,689,495)	-	(38,208,495)
LG&E and KU Services Company	(900,000)	(900,000)	(189,000)	-	-	-	(189,000)
Louisville Gas and Electric Company	354,400,000	354,400,000	74,424,000	-	-	-	74,424,000
PP&L Residual Corporation	(400,000)	(400,000)	(84,000)	-	-	-	(84,000)
PPL Atlantic Holdings, LLC	(800,000)	(800,000)	(168,000)	-	-	-	(168,000)
PPL Capital Funding, Inc.	(2,400,000)	(2,400,000)	(504,000)	-	-	-	(504,000)
PPL Corporation	(49,200,000)	(49,200,000)	(10,332,000)	(16,711,501)	(16,711,501)	-	(27,043,501)
PPL Electric Utilities Corporation	382,300,000	382,300,000	80,283,000	(1,000,000)	(1,000,000)	-	79,283,000
PPL Energy Funding Corporation	(2,500,000)	(2,500,000)	(525,000)	-	-	-	(525,000)
PPL Energy Holdings, LLC	(17,000,000)	(17,000,000)	(3,570,000)	-	-	-	(3,570,000)
PPL Midwest Transmission, LLC	(1,000,000)	(1,000,000)	(210,000)	-	-	-	(210,000)
PPL Power Insurance Ltd.	3,600,000	3,600,000	756,000	-	-	-	756,000
PPL Rhode Island Holdings, LLC	(289,000,000)	(289,000,000)	(60,690,000)	-	-	-	(60,690,000)
PPL Services Corporation	(500,000)	(500,000)	(105,000)	-	-	-	(105,000)
PPL Strategic Development, LLC	(67,000,000)	(67,000,000)	(14,070,000)	-	-	-	(14,070,000)
PPL Subsidiary Holdings, LLC	(100,000)	(100,000)	(21,000)	-	-	-	(21,000)
PPL Technology Ventures, LLC	(300,000)	(300,000)	(63,000)	-	-	-	(63,000)
PPL TransLink, Inc.	(1,800,000)	(1,800,000)	(378,000)	-	-	-	(378,000)
The Narragansett Electric Company	249,300,000	249,300,000	52,353,000	-	-	-	52,353,000
Western Kentucky Energy Corp.	(200,000)	(200,000)	(42,000)	-	-	-	(42,000)
Total Consolidated	$ 911,900,000	$ 911,900,000	$ 191,499,000	$ (19,400,996)	$ (19,400,996)	$ -	$ 172,098,004

Form **1120** Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2023 or tax year beginning _____, ending _____

Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2023

A Check if:
1a Consolidated return (attach Form 851) . X
b Life/nonlife consolidated return . . .
2 Personal holding co. (attach Sch. PH) . .
3 Personal service corp. (see instructions) . .
4 Schedule M-3 attached X

TYPE OR PRINT

Name: PPL Corporation and Subsidiaries

B Employer identification number: 23-2758192

Number, street, and room or suite no. If a P.O. box, see instructions.: 645 Hamilton Street, Suite 900

C Date incorporated: 03/15/1994

City or town, state or province, country, and ZIP or foreign postal code: Allentown, PA 18101

D Total assets (see instructions): $ 39,377,266,080.

E Check if: (1) Initial return (2) Final return (3) Name change (4) X Address change

Income	1a	Gross receipts or sales	1a 8,478,340,222.	
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a		1c 8,478,340,222.
	2	Cost of goods sold (attach Form 1125-A)		2
	3	Gross profit. Subtract line 2 from line 1c		3 8,478,340,222.
	4	Dividends and inclusions (Schedule C, line 23)		4
	5	Interest		5 29,861,203.
	6	Gross rents		6 58,545,525.
	7	Gross royalties		7
	8	Capital gain net income (attach Schedule D (Form 1120))		8 172,841.
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9 -169,032,351.
	10	Other income (see instructions - attach statement) See. Statement. 6.		10 320,578,534.
	11	**Total income.** Add lines 3 through 10		11 8,718,465,974.
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions - attach Form 1125-E)		12 29,901,000.
	13	Salaries and wages (less employment credits)		13 298,953,372.
	14	Repairs and maintenance		14 601,818,500.
	15	Bad debts		15 157,403,406.
	16	Rents		16 68,696,013.
	17	Taxes and licenses		17 431,354,028.
	18	Interest (see instructions)		18 610,916,882.
	19	Charitable contributions See. Statement. 11.		19 3,868,932.
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 1,532,610,005.
	21	Depletion		21
	22	Advertising		22 9,763,111.
	23	Pension, profit-sharing, etc., plans		23 48,449,664.
	24	Employee benefit programs		24 54,182,193.
	25	Energy efficient commercial buildings deduction (attach Form 7205)		25
	26	Other deductions (attach statement) See. Statement. 18.		26 4,455,936,496.
	27	**Total deductions.** Add lines 12 through 26		27 8,303,853,602.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 414,612,372.
	29a	Net operating loss deduction (see instructions)	29a	
	b	Special deductions (Schedule C, line 24)	29b	
	c	Add lines 29a and 29b		29c
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28. See instructions		30 414,612,372.
	31	Total tax (Schedule J, Part I, line 11)		31 21,760,900.
	32	Reserved for future use		32
	33	Total payments and credits (Schedule J, Part II, line 23)		33 21,000,539.
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached . . . X		34
	35	**Amount owed.** If line 33 is smaller than the total of lines 31 and 34, enter amount owed		35 760,361.
	36	**Overpayment.** If line 33 is larger than the total of lines 31 and 34, enter amount overpaid		36
	37	Enter amount from line 36 you want: **Credited to 2024 estimated tax** **Refunded**		37

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Andrew W. Elmore | 10/02/2024 Date | Vice President - Tax Title

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN

Firm's name | Firm's EIN

Firm's address | Phone no.

PPL Corporation and Subsidiaries 23-2758192

Schedule C **Dividends, Inclusions, and Special Deductions** (see instructions)

		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Subtotal.** Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	**Total dividends and inclusions.** Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	**Total special deductions.** Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

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PPL Corporation and Subsidiaries 23-2758192

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Income tax. See instructions			1	87,068,598.
2	Base erosion minimum tax amount (attach Form 8991)			2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)			3	
4	Add lines 1, 2, and 3			4	87,068,598.
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (see instructions - attach Form 3800)	5c	65,307,698.		
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
6	**Total credits.** Add lines 5a through 5e			6	65,307,698.
7	Subtract line 6 from line 4			7	21,760,900.
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697)	9c			
d	Interest due under the look-back method - income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Interest/tax due under section 453A(c)	9f			
g	Interest/tax due under section 453(l)	9g			
z	Other (see instructions - attach statement)	9z			
10	**Total.** Add lines 9a through 9z			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	21,760,900.

Part II - Payments and Refundable Credits

12	Reserved for future use			12	
13	Preceding year's overpayment credited to the current year			13	
14	Current year's estimated tax payments			14	21,000,000.
15	Current year's refund applied for on Form 4466			15	( )
16	Combine lines 13, 14, and 15			16	21,000,000.
17	Tax deposited with Form 7004			17	
18	Withholding (see instructions)			18	
19	**Total payments.** Add lines 16, 17, and 18			19	21,000,000.
20	Refundable credits from:				
a	Form 2439	20a			
b	Form 4136	20b	539.		
c	Reserved for future use	20c			
z	Other (attach statement - see instructions)	20z			
21	**Total credits.** Add lines 20a through 20z			21	539.
22	Elective payment election amount from Form 3800			22	
23	**Total payments and credits.** Add lines 19, 21, and 22. Enter here and on page 1, line 33			23	21,000,539.

PPL Corporation and Subsidiaries 23-2758192

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☒ Accrual **c** ☐ Other (specify)		
2	See the instructions and enter the:		
a	Business activity code no. 551112		
b	Business activity Holding Company		
c	Product or service		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X
	If "Yes," enter name and EIN of the parent corporation		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. See Statement 23	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below. See Statement 24	X		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316		X
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?		X
	For rules of attribution, see section 318. If "Yes," enter: **(a)** Percentage owned _____ and **(b)** Owner's country _____ **(c)** The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during this tax year $ _____		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) $		

PPL Corporation and Subsidiaries 23-2758192

Schedule K **Other Information** *(continued from page 4)*

		Yes	No
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000?		X
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year $		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions	X	
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?	X	
16	During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		X
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	X	
20	Is the corporation operating on a cooperative basis?		X
21	During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
	If "Yes," enter the total amount of the disallowed deductions $		
22	Does this corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).)	X	
	If "Yes," complete and attach Form 8991.		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions		X
24	Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions	X	
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $29 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense.		
25	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter amount from Form 8996, line 15 $		
26	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		X
	Percentage: By Vote By Value		
27	At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		X
28	Is the corporation a member of a controlled group?		X
	If "Yes," attach Schedule O (Form 1120). See instructions.		
29	Corporate Alternative Minimum Tax:		
a	Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		X
	If "Yes," go to question 29b. If "No," skip to question 29c.		
b	Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		
	If "Yes," complete and attach Form 4626. If "No," continue to question 29c.		
c	Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions		X
	If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
30	Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
a	Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?	X	
b	Under the applicable foreign corporation rules?		X
c	Under the covered surrogate foreign corporation rules?		X
	If "Yes" to either (a), (b), or (c), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
31	Is this a consolidated return with gross receipts or sales of $1 billion or more and a subchapter K basis adjustment, as described in the instructions, of $10 million or more?		X
	If "Yes," attach a statement. See instructions.		

PPL Corporation and Subsidiaries 23-2758192

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		357,226,953.		331,609,229.
2a Trade notes and accounts receivable	1,130,721,055.		1,273,126,017.	
b Less allowance for bad debts	(113,036,977.)	1,017,684,078.	(133,872,465.)	1,139,253,552.
3 Inventories		440,945,703.		504,970,556.
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)	Stmt 35	1,072,366,087.		1,092,633,153.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)	Stmt 43	48,158,720.		43,386,093.
10a Buildings and other depreciable assets	37,061,042,970.		38,700,066,178.	
b Less accumulated depreciation	(8,405,391,864.)	28,655,651,106.	(9,187,088,148.)	29,512,978,030.
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)	2,651,331,276.		2,654,852,507.	
b Less accumulated amortization	(178,610,931.)	2,472,720,345.	(185,264,495.)	2,469,588,012.
14 Other assets (attach statement)	Stmt 51	3,846,882,557.		4,282,847,455.
15 Total assets		37,911,635,549.		39,377,266,080.
Liabilities and Shareholders' Equity				
16 Accounts payable		1,106,970,196.		1,152,799,137.
17 Mortgages, notes, bonds payable in less than 1 year		1,321,169,044.		993,127,460.
18 Other current liabilities (attach statement)	Stmt 59	2,373,797,498.		2,247,076,014.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		12,901,532,118.		14,610,742,818.
21 Other liabilities (attach statement)	Stmt 76	6,290,463,534.		6,440,114,985.
22 Capital stock: a Preferred stock	2,454,450.			
b Common stock	7,700,134.	10,154,584.	7,700,134.	7,700,134.
23 Additional paid-in capital		12,432,662,281.		12,435,872,545.
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		2,680,618,740.		2,710,957,907.
26 Adjustments to shareholders' equity (attach statement)	Stmt 84	-239,121,706.		-273,027,640.
27 Less cost of treasury stock		(966,610,740.)		(948,097,280.)
28 Total liabilities and shareholders' equity		37,911,635,549.		39,377,266,080.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation $	
a Depreciation $		b Charitable contributions $	
b Charitable contributions $			
c Travel and entertainment $			
		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1 Balance at beginning of year	2,680,618,740.	5 Distributions: a Cash	707,616,265.
2 Net income (loss) per books	739,654,047.	b Stock	2,888,631.
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	NONE
	1,190,016.	7 Add lines 5 and 6	710,504,896.
4 Add lines 1, 2, and 3	3,421,462,803.	8 Balance at end of year (line 4 less line 7)	2,710,957,907.

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		Combined	PPL Corporation and Subsidiaries Eliminations	Adjustments	PPL Corporation and Subsidiaries
1a	Gross receipts or sales	8,524,879,022.	-46,538,800.		8,478,340,222.
1b	Returns and allowances				
1c	Balance	8,524,879,022.	-46,538,800.		8,478,340,222.
2	Cost of goods sold				
3	Gross profit	8,524,879,022.	-46,538,800.		8,478,340,222.
4	Dividends	979,661,908.	-979,661,908.		
5	Interest	524,266,534.	-494,405,331.		29,861,203.
6	Gross rents	59,397,441.	-851,916.		58,545,525.
7	Gross royalties				
8	Capital gain net income	172,841.			172,841.
9	Net gain or (loss) from Form 4797	-169,032,351.			-169,032,351.
10	Other income	321,076,292.	-497,758.		320,578,534.
11	Total income	10,240,421,687.	-1,521,955,713.		8,718,465,974.
12	Compensation of officers	29,901,000.			29,901,000.
13	Salaries and wages	298,953,372.			298,953,372.
14	Repairs and maintenance	601,818,500.			601,818,500.
15	Bad debts	157,403,406.			157,403,406.
16	Rents	69,482,478.	-786,465.		68,696,013.
17	Taxes and licenses	431,354,028.			431,354,028.
18	Interest	1,105,322,215.	-494,405,333.		610,916,882.
19	Charitable contributions	3,868,932.			3,868,932.
20	Depreciation	1,532,610,005.			1,532,610,005.
21	Depletion				
22	Advertising	9,763,111.			9,763,111.
23	Pension, profit-sharing etc., plans	48,449,664.			48,449,664.
24	Employee benefit programs	54,182,193.			54,182,193.
25	Energy efficient commercial buildings deduction				
26	Other deductions	4,503,038,503.	-47,102,007.		4,455,936,496.
27	Total deductions	8,846,147,407.	-542,293,805.		8,303,853,602.
28	Taxable income before NOL & Spec. Deductions	1,394,274,280.	-979,661,908.		414,612,372.
29	NOL,Spec. deductions	979,661,908.	-979,661,908.		
30	Taxable income	414,612,372.			414,612,372.

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PPL Corporation and Subsidiaries 23-2758192

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		PPL Corporation	PPL Electric Utilities Corporation	CEP Lending, Inc.	PP&L Residual Corporation	PPL Capital Funding, Inc.	PPL Energy Funding Corporation	PPL Power Insurance Ltd.	PPL Services Corporation
		23-2758192	23-0959590	20-1467156	23-3091207	23-2926644	23-1677278	98-0389197	23-3041441
1a	Gross receipts or sales		3,079,353,909.					2,620,000.	
1b	Returns and allowances								
1c	Balance		3,079,353,909.					2,620,000.	
2	Cost of goods sold								
3	Gross profit		3,079,353,909.					2,620,000.	
4	Dividends								
5	Interest	4,121,928.	5,193,599.	192,804.	114,214.	136,879,298.		1,333,755.	1,738,388.
6	Gross rents	109.	43,151,957.						
7	Gross royalties								
8	Capital gain net income								
9	Net gain or (loss) from Form 4797		-69,308,862.						-9,744.
10	Other income	-3,320,540.	154,235,000.						1,105.
11	Total income	801,497.	3,212,625,603.	192,804.	114,214.	136,879,298.		3,953,755.	1,729,749.
12	Compensation of officers		1,717,290.						18,717,820.
13	Salaries and wages	81,733.	9,615,625.	900.			2,690,916.		155,798,164.
14	Repairs and maintenance		197,238,237.						1,006,623.
15	Bad debts		34,959,408.						
16	Rents		9,611,508.	9,400.					12,875,615.
17	Taxes and licenses	4,971.	173,806,282.	89.		225.	301.		14,407.
18	Interest	1,074,005.	216,670,347.			132,423,066.	1,755,585.		228,316.
19	Charitable contributions		2,831,328.						286,447.
20	Depreciation	176,268.	586,322,268.						7,395,056.
21	Depletion								
22	Advertising		317,406.				470,700.		
23	Pension, profit-sharing etc., plans	166,310.	582,142.						8,150,313.
24	Employee benefit programs		7,621,021.				750.		10,438,105.
25	Energy efficient commercial buildings deduction								
26	Other deductions	-2,293,967.	1,589,906,467.	32,124.	1,556,348.	5,032,138.	140,018,110.	2,589,805.	-214,579,174.
27	Total deductions	-790,680.	2,831,199,329.	42,513.	1,556,348.	137,455,429.	144,936,362.	2,589,805.	331,692.
28	Taxable income before NOL & Spec. Deductions	1,592,177.	381,426,274.	150,291.	-1,442,134.	-576,131.	-144,936,362.	1,363,950.	1,398,057.
29	NOL,Spec. deductions								
30	Taxable income	1,592,177.	381,426,274.	150,291.	-1,442,134.	-576,131.	-144,936,362.	1,363,950.	1,398,057.

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Attachment II-D-23c
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		Kentucky Utilities Company	LG&E and KU Services Company	Louisville Gas & Electric Company	Western Kentucky Energy Corp.	CEP Reserves, Inc.	LG&E Energy, Inc.	Lexington Utilities Company	LG&E and KU Hydro I, LLC
		61-0247570	61-1373438	61-0264150	31-1512073	88-0415158	20-4478153	90-0043525	20-4454689
1a	Gross receipts or sales	1,874,444,418.		1,640,709,902.					
1b	Returns and allowances								
1c	Balance	1,874,444,418.		1,640,709,902.					
2	Cost of goods sold								
3	Gross profit	1,874,444,418.		1,640,709,902.					
4	Dividends								
5	Interest	614,268.		1,758,318.	13,430.	267,483,011.			
6	Gross rents	5,063,215.		3,639,458.					
7	Gross royalties								
8	Capital gain net income	49.		38.					
9	Net gain or (loss) from Form 4797	-18,201,980.		-7,815,940.					
10	Other income	22,962,859.		26,272,977.	3.				
11	Total income	1,884,882,829.		1,664,564,753.	13,433.	267,483,011.			
12	Compensation of officers		7,214,446.						
13	Salaries and wages	24,522,497.	-5,060,320.	22,960,144.		900.			
14	Repairs and maintenance	160,022,333.		125,587,902.					
15	Bad debts	4,054,209.		3,384,138.	-1,411,473.	116,129,665.			
16	Rents	3,835,312.	-1,100,618.	3,639,821.		9,400.			
17	Taxes and licenses	59,771,079.	-4,056,372.	62,340,496.	-1,297,229.	89.			
18	Interest	113,535,949.		83,777,401.	749,503.	159,680,711.			
19	Charitable contributions	506,513.		198,589.					
20	Depreciation	340,572,448.	341,273.	268,346,620.	5,675.				
21	Depletion								
22	Advertising	4,236,897.		4,638,108.					
23	Pension, profit-sharing etc., plans	9,358,228.	-1,573,003.	13,126,765.	77.				
24	Employee benefit programs	7,630,748.	9,016,650.	6,272,043.	160.				
25	Energy efficient commercial buildings deduction								
26	Other deductions	813,629,660.	-4,782,056.	744,484,026.	125,789.	60,605.			
27	Total deductions	1,541,675,873.		1,338,756,053.	-1,827,498.	275,881,370.			
28	Taxable income before NOL & Spec. Deductions	343,206,956.	NONE	325,808,700.	1,840,931.	-8,398,359.	NONE	NONE	NONE
29	NOL,Spec. deductions								
30	Taxable income	343,206,956.	NONE	325,808,700.	1,840,931.	-8,398,359.	NONE	NONE	NONE

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		LG&E and KU Energy LLC	PPL TransLink, Inc	PPL Subsidiary Holdings, LLC	PPL Energy Holdings, LLC	PPL Atlantic Holdings, LLC	PPL Distributed Energy Resources, LLC	PPL Technology Ventures, LLC	PPL Energy Resources, LLC
		20-0523163	81-0739319	82-3502491	82-3517448	83-2831138	32-0568174	83-1967840	84-2672049
1a	Gross receipts or sales								
1b	Returns and allowances								
1c	Balance								
2	Cost of goods sold								
3	Gross profit								
4	Dividends				925,661,908.				
5	Interest	1,772,957.	26,155.		69,951,651.	17,206,072.	2,354,002.	795,601.	
6	Gross rents	655.							
7	Gross royalties								
8	Capital gain net income							172,754.	
9	Net gain or (loss) from Form 4797	-56.							-218,795.
10	Other income	12,412.				734.	81,815,613.	37,623.	71,100.
11	Total income	1,785,968.	26,155.		995,613,559.	17,206,806.	84,169,615.	1,005,978.	-147,695.
12	Compensation of officers								
13	Salaries and wages	-173,039.	683,096.				897,463.		
14	Repairs and maintenance								
15	Bad debts								
16	Rents	1,961,322.							
17	Taxes and licenses	-15,063,078.				1,187.	708.		
18	Interest	147,572,332.	337,943.	7,340.	71,263,777.	132,739.	4,305,018.	1,409,567.	4,100.
19	Charitable contributions								
20	Depreciation	-1,530,675.							
21	Depletion								
22	Advertising								
23	Pension, profit-sharing etc., plans	4,387,609.							
24	Employee benefit programs	-6,433,089.							
25	Energy efficient commercial buildings deduction								
26	Other deductions	31,302,173.	1,175,226.	22,132.	33,016.	273,599.	6,624,904.	1,250,157.	19,569.
27	Total deductions	162,023,555.	2,196,265.	29,472.	71,296,793.	407,525.	11,828,093.	2,659,724.	23,669.
28	Taxable income before NOL & Spec. Deductions	-160,237,587.	-2,170,110.	-29,472.	924,316,766.	16,799,281.	72,341,522.	-1,653,746.	-171,364.
29	NOL,Spec. deductions				925,661,908.				
30	Taxable income	-160,237,587.	-2,170,110.	-29,472.	-1,345,142.	16,799,281.	72,341,522.	-1,653,746.	-171,364.

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Consolidated Schedules 1120 Page 1		PPL Renewables, LLC	PPL Midwest Transmission, LLC	PPL Rhode Island Holdings, LLC	The Narragansett Electric Company
		84-2682124	87-1866943	86-3544732	05-0187805
1a	Gross receipts or sales				1,927,750,793.
1b	Returns and allowances				
1c	Balance				1,927,750,793.
2	Cost of goods sold				
3	Gross profit				1,927,750,793.
4	Dividends			54,000,000.	
5	Interest		205,442.		12,511,641.
6	Gross rents				7,542,047.
7	Gross royalties				
8	Capital gain net income				
9	Net gain or (loss) from Form 4797	767,239.			-74,244,213.
10	Other income	40,740,547.	-692,930.		-1,060,211.
11	Total income	41,507,786.	-487,488.	54,000,000.	1,872,500,057.
12	Compensation of officers				2,251,444.
13	Salaries and wages			39,602,386.	47,332,907.
14	Repairs and maintenance			577,600.	117,385,805.
15	Bad debts				287,459.
16	Rents				38,640,718.
17	Taxes and licenses	89,589.	300.	300.	155,740,684.
18	Interest	2,323,547.	172,436.	85,399,845.	82,498,688.
19	Charitable contributions				46,055.
20	Depreciation			2,804,504.	328,176,568.
21	Depletion				
22	Advertising				100,000.
23	Pension, profit-sharing etc., plans				14,251,223.
24	Employee benefit programs			967.	19,634,838.
25	Energy efficient commercial buildings deduction				
26	Other deductions	-45,580.	15,148.	51,967,516.	1,334,620,768.
27	Total deductions	2,367,556.	187,884.	180,353,118.	2,140,967,157.
28	Taxable income before NOL & Spec. Deductions	39,140,230.	-675,372.	-126,353,118.	-268,467,100.
29	NOL,Spec. deductions			54,000,000.	
30	Taxable income	39,140,230.	-675,372.	-180,353,118.	-268,467,100.

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Q.24. Provide detailed computations by vintage year showing State and Federal deferred income taxes resulting from the use of accelerated tax depreciation associated with post-1969 public utility property, ADR rates, and accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS).

a) Reconcile and explain any differences in the base used to calculate State and Federal deferred income taxes.
b) State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
c) Reconcile differences between the deferred tax balance, as shown as a reduction to rate base, and the deferred tax balance as shown on the balance sheet.

A.24. PPL Electric does not provide for deferred income taxes related to accelerated depreciation of assets acquired prior to January 1, 1981. However, through December 31, 1980, the Company did provide for deferred taxes related to the difference in tax depreciation resulting from using class lives under the ADR system of depreciation versus tax depreciation from the use of guideline lives in effect prior to the ADR system of depreciation. In accordance with the Commission's order adopted January 31, 1981, at Docket No. R-80031114, the Company terminated provisions for deferred taxes. The Company fully amortized the December 31, 1980 balance of deferred income taxes through December 31, 2005. The Company is deferring federal income taxes associated with the use of accelerated tax depreciation under the Accelerated Cost Recovery System (ACRS) of the Economic Recovery Tax Act of 1981 in compliance with the Commission's order adopted December 18, 1981, at Docket No. R-811636. See Attachments II-D-24a and II-D-24b for detailed computations by vintage year for twelve-month periods ending June 30, 2026 and June 30, 2027, respectively.

a) PPL Electric does not provide for any state deferred income taxes associated with the use of accelerated tax depreciation on distribution property and distribution related general property. PPL Electric does provide state and federal deferred income taxes associated with all basis differences on distribution property and distribution related general property.
b) Tax depreciation is not based on all rate base items claimed as of the end of the test year. Certain assets that are included in rate base are fully depreciated for tax purposes. Additionally, there are basis differences between book cost and tax cost for which tax depreciation is not calculated. Tax depreciation is an annual calculation based on

a calendar year. Since the twelve-month periods in Exhibit Future 1 and Exhibit Fully Projected Future 1 span two calendar years, tax depreciation is prorated within each calendar year that is represented in Exhibit Future 1 and Exhibit Fully Projected Future 1.

c) See Attachments II-D-24c and II-D-24d for the reconciliation of the deferred tax balance per the balance sheet as shown on Schedule B-1 of Exhibit Future 1 and Exhibit Fully Projected Future 1 to the balance as shown as a reduction to rate base in Schedule C-1 of Exhibit Future 1 and Exhibit Fully Projected Future 1.

PPL Electric Utilities
Deferred Income Tax Calculation Due to Excess of Tax
Depreciation Over Depreciation Using Tax Basis and Book Rates
for Twelve Months Ended June 30, 2026
($000's)

Line No.		ACRS & MACRS Tax Depreciation (a)	Book Depreciation Allocation to ACRS/MACRS Tax Basis (b)	Tax versus Book Depreciation (c) = (a) - (b)	ARAM Rate (d) = (e) / (c)	Federal Deferred Income Taxes (e)	Book Depreciation Allocation to Basis Differences (f)	ARAM Rate (g) = - (h) / (f)	Federal and State Deferred Income Taxes (h)	Book Depreciation Allocation to AFUDC Equity (i)
1	Distribution	-	6	(6)	0.00%	-	-	0.00%	-	-
2	General	366	369	(3)	0.00%	-	-	0.00%	-	-
3	Subtotal - 1950-1959 Vintages	366	375	(9)		-	-		-	-
4	Distribution	-	83	(83)	0.00%	-	-	0.00%	-	-
5	General	134	128	6	0.00%	-	-	0.00%	-	-
6	Subtotal - 1960-1969 Vintages	134	211	(77)		-	-		-	-
7	Distribution	-	229	(229)	0.00%	-	-	0.00%	-	-
8	General	394	781	(387)	0.00%	-	-	0.00%	-	-
9	Subtotal - 1970-1979 Vintages	394	1,010	(616)		-	-		-	-
10	Distribution	-	19	(19)	0.00%	-	-	0.00%	-	-
11	General	10	7	3	0.00%	-	-	0.00%	-	-
12	Subtotal - 1980 Vintage	10	26	(16)		-	-		-	-
13	Distribution	-	331	(331)	39.88%	(132)	-	0.00%	-	-
14	General	6	12	(6)	50.00%	(3)	-	0.00%	-	-
15	Subtotal - 1981 Vintage	6	343	(337)		(135)	-		-	-
16	Distribution	-	773	(773)	39.33%	(304)	-	0.00%	-	-
17	General	-	17	(17)	47.06%	(8)	-	0.00%	-	-
18	Subtotal - 1982 Vintage	-	790	(790)		(312)	-		-	-
19	Distribution	-	745	(745)	38.39%	(286)	-	0.00%	-	-
20	General	-	72	(72)	45.83%	(33)	15	40.00%	(6)	1
21	Subtotal - 1983 Vintage	-	817	(817)		(319)	15		(6)	1
22	Distribution	-	965	(965)	37.41%	(361)	11	0.00%	-	6
23	General	-	2	(2)	50.00%	(1)	1	0.00%	-	-
24	Subtotal - 1984 Vintage	-	967	(967)		(362)	12		-	6
25	Distribution	-	1,212	(1,212)	36.39%	(441)	51	0.00%	-	14
26	General	-	73	(73)	45.21%	(33)	7	42.86%	(3)	2
27	Subtotal - 1985 Vintage	-	1,285	(1,285)		(474)	58		(3)	16
28	Distribution	-	1,373	(1,373)	35.40%	(486)	177	0.00%	-	-
29	General	-	(1)	1	0.00%	-	-	0.00%	-	-
30	Subtotal - 1986 Vintage	-	1,372	(1,372)		(486)	177		-	-
31	Distribution	-	1,727	(1,727)	34.51%	(596)	27	40.74%	(11)	-
32	General	-	34	(34)	41.18%	(14)	2	50.00%	(1)	-
33	Subtotal - 1987 Vintage	-	1,761	(1,761)		(610)	29		(12)	-
34	Distribution	-	2,009	(2,009)	32.95%	(662)	(25)	44.00%	11	-
35	General	-	10	(10)	30.00%	(3)	-	0.00%	-	-
36	Subtotal - 1988 Vintage	-	2,019	(2,019)		(665)	(25)		11	-
37	Distribution	-	2,193	(2,193)	33.01%	(724)	(16)	43.75%	7	-
38	General	-	13	(13)	30.77%	(4)	-	0.00%	-	-
39	Subtotal - 1989 Vintage	-	2,206	(2,206)		(728)	(16)		7	-
40	Distribution	-	2,650	(2,650)	33.06%	(876)	(5)	40.00%	2	-
41	General	44	234	(190)	35.26%	(67)	-	0.00%	-	-
42	Subtotal - 1990 Vintage	44	2,884	(2,840)		(943)	(5)		2	-
43	Distribution	-	2,795	(2,795)	33.09%	(925)	(12)	41.67%	5	-
44	General	-	43	(43)	34.88%	(15)	-	0.00%	-	-
45	Subtotal - 1991 Vintage	-	2,838	(2,838)		(940)	(12)		5	-
46	Distribution	31	2,895	(2,864)	33.24%	(952)	617	41.49%	(256)	-
47	General	176	360	(184)	34.78%	(64)	1	0.00%	-	-
48	Subtotal - 1992 Vintage	207	3,255	(3,048)		(1,016)	618		(256)	-
49	Distribution	180	2,627	(2,447)	33.96%	(831)	654	41.59%	(272)	-
50	General	63	100	(37)	35.14%	(13)	(1)	0.00%	-	-
51	Subtotal - 1993 Vintage	243	2,727	(2,484)		(844)	653		(272)	-
52	Distribution	243	2,870	(2,627)	34.18%	(898)	729	41.56%	(303)	-
53	General	61	20	41	19.51%	8	-	0.00%	-	-
54	Subtotal - 1994 Vintage	304	2,890	(2,586)		(890)	729		(303)	-
55	Distribution	204	2,681	(2,477)	33.87%	(839)	328	41.46%	(136)	-
56	General	597	196	401	20.70%	83	(9)	44.44%	4	-
57	Subtotal - 1995 Vintage	801	2,877	(2,076)		(756)	319		(132)	-
58	Distribution	111	2,541	(2,430)	33.62%	(817)	343	41.40%	(142)	-
59	General	(149)	8	(157)	35.03%	(55)	1	0.00%	-	-
60	Subtotal - 1996 Vintage	(38)	2,549	(2,587)		(872)	344		(142)	-
61	Distribution	79	2,550	(2,471)	33.51%	(828)	181	41.44%	(75)	-
62	General	366	325	41	21.95%	9	1	0.00%	-	-
63	Subtotal - 1997 Vintage	445	2,875	(2,430)		(819)	182		(75)	-
64	Distribution	51	2,123	(2,072)	33.40%	(692)	98	40.82%	(40)	-
65	General	163	87	76	21.05%	16	(5)	40.00%	2	-
66	Subtotal - 1998 Vintage	214	2,210	(1,996)		(676)	93		(38)	-
67	Distribution	44	1,871	(1,827)	32.73%	(598)	179	41.34%	(74)	-
68	General	87	22	65	20.00%	13	(1)	0.00%	-	-
69	Subtotal - 1999 Vintage	131	1,893	(1,762)		(585)	178		(74)	-
70	Distribution	60	2,062	(2,002)	32.32%	(647)	119	42.02%	(50)	14
71	General	378	66	312	20.83%	65	(5)	40.00%	2	-
72	Subtotal - 2000 Vintage	438	2,128	(1,690)		(582)	114		(48)	14
73	Distribution	48	1,997	(1,949)	31.86%	(621)	(371)	39.62%	147	16

PPL Electric Utilities
Deferred Income Tax Calculation Due to Excess of Tax
Depreciation Over Depreciation Using Tax Basis and Book Rates
for Twelve Months Ended June 30, 2026
($000's)

Line No.		ACRS & MACRS Tax Depreciation (a)	Book Depreciation Allocation to ACRS/MACRS Tax Basis (b)	Tax versus Book Depreciation (c) = (a) - (b)	ARAM Rate (d) = (e) / (c)	Federal Deferred Income Taxes (e)	Book Depreciation Allocation to Basis Differences (f)	ARAM Rate (g) = - (h) / (f)	Federal and State Deferred Income Taxes (h)	Book Depreciation Allocation to AFUDC Equity (i)
74	General	676	21	655	20.76%	136	(7)	42.86%	3	-
75	Subtotal - 2001 Vintage	724	2,018	(1,294)		(485)	(378)		150	16
76	Distribution	(4,464)	(3,037)	(1,427)	32.03%	(457)	75	41.33%	(31)	2
77	General	803	1,103	(300)	35.00%	(105)	(1)	0.00%	-	2
78	Subtotal - 2002 Vintage	(3,661)	(1,934)	(1,727)		(562)	74		(31)	4
79	Distribution	(39)	3,847	(3,886)	32.01%	(1,244)	258	41.47%	(107)	-
80	General	4,234	2,427	1,807	20.97%	379	(48)	41.67%	20	13
81	Subtotal - 2003 Vintage	4,195	6,274	(2,079)		(865)	210		(87)	13
82	Distribution	80	1,242	(1,162)	32.01%	(372)	(21)	319.05%	67	5
83	General	330	105	225	20.89%	47	11	36.36%	(4)	2
84	Subtotal - 2004 Vintage	410	1,347	(937)		(325)	(10)		63	7
85	Distribution	(107)	(96)	(11)	36.36%	(4)	170	41.76%	(71)	5
86	General	327	153	174	21.26%	37	(4)	50.00%	2	2
87	Subtotal - 2005 Vintage	220	57	163		33	166		(69)	7
88	Distribution	3,556	2,517	1,039	20.89%	217	312	41.67%	(130)	11
89	General	657	816	(159)	35.22%	(56)	4	25.00%	(1)	3
90	Subtotal - 2006 Vintage	4,213	3,333	880		161	316		(131)	14
91	Distribution	5,044	2,696	2,348	20.32%	477	118	41.53%	(49)	15
92	General	3,509	2,373	1,136	20.60%	234	(26)	42.31%	11	5
93	Subtotal - 2007 Vintage	8,553	5,069	3,484		711	92		(38)	20
94	Distribution	3,461	3,035	426	21.36%	91	112	39.29%	(44)	22
95	General	2,093	714	1,379	20.52%	283	(1)	0.00%	-	(2)
96	Subtotal - 2008 Vintage	5,554	3,749	1,805		374	111		(44)	20
97	Distribution	3,154	3,170	(16)	31.25%	(5)	(48)	41.67%	20	26
98	General	507	274	233	21.03%	49	(5)	40.00%	2	(4)
99	Subtotal - 2009 Vintage	3,661	3,444	217		44	(53)		22	22
100	Distribution	2,497	3,642	(1,145)	31.62%	(362)	385	11.69%	(45)	20
101	General	2,545	229	2,316	20.55%	476	(12)	41.67%	5	14
102	Subtotal - 2010 Vintage	5,042	3,871	1,171		114	373		(40)	34
103	Distribution	(1,670)	3,814	(5,484)	31.82%	(1,745)	1,210	40.17%	(486)	36
104	General	988	99	889	19.69%	175	(11)	45.45%	5	18
105	Subtotal - 2011 Vintage	(682)	3,913	(4,595)		(1,570)	1,199		(481)	54
106	Distribution	1,519	3,158	(1,639)	31.91%	(523)	1,184	38.01%	(450)	38
107	General	3,911	595	3,316	20.51%	680	(42)	40.48%	17	79
108	Subtotal - 2012 Vintage	5,430	3,753	1,677		157	1,142		(433)	117
109	Distribution	5,315	5,361	(46)	32.61%	(15)	713	41.51%	(296)	52
110	General	2,132	654	1,478	20.77%	307	(12)	41.67%	5	22
111	Subtotal - 2013 Vintage	7,447	6,015	1,432		292	701		(291)	74
112	Distribution	4,445	4,684	(239)	34.73%	(83)	1,050	41.52%	(436)	36
113	General	2,762	378	2,384	20.39%	486	(45)	42.22%	19	103
114	Subtotal - 2014 Vintage	7,207	5,062	2,145		403	1,005		(417)	139
115	Distribution	4,627	4,604	23	21.74%	5	1,546	41.46%	(641)	45
116	General	580	556	24	20.83%	5	58	41.38%	(24)	4
117	Subtotal - 2015 Vintage	5,207	5,160	47		10	1,604		(665)	49
118	Distribution	5,070	5,315	(245)	34.29%	(84)	2,159	41.50%	(896)	58
119	General	4,930	1,198	3,732	18.78%	701	(37)	43.24%	16	60
120	Subtotal - 2016 Vintage	10,000	6,513	3,487		617	2,122		(880)	118
121	Distribution	7,808	7,825	(17)	35.29%	(6)	2,176	41.50%	(903)	55
122	General	1,235	1,046	189	20.63%	39	(26)	38.46%	10	13
123	Subtotal - 2017 Vintage	9,043	8,871	172		33	2,150		(893)	68
124	Distribution	15,008	5,819	9,189	21.00%	1,930	3,388	28.75%	(974)	48
125	General	1,061	1,267	(206)	20.87%	(43)	(39)	28.21%	11	15
126	Subtotal - 2018 Vintage	16,069	7,086	8,983		1,887	3,349		(963)	63
127	Distribution	10,423	4,119	6,304	21.00%	1,324	2,843	28.88%	(821)	43
128	General	6,395	3,162	3,233	20.85%	674	(86)	29.07%	25	13
129	Subtotal - 2019 Vintage	16,818	7,281	9,537		1,998	2,757		(796)	56
130	Distribution	10,538	4,461	6,077	21.00%	1,276	1,480	28.85%	(427)	65
131	General	2,686	5,457	(2,771)	21.29%	(590)	(345)	28.99%	100	106
132	Subtotal - 2020 Vintage	13,224	9,918	3,306		686	1,135		(327)	171
133	Distribution	13,757	5,388	8,369	21.01%	1,758	708	28.95%	(205)	61
134	General	4,470	8,631	(4,161)	21.12%	(879)	(131)	29.01%	38	342
135	Subtotal - 2021 Vintage	18,227	14,019	4,208		879	577		(167)	403
136	Distribution	12,249	4,403	7,846	21.00%	1,648	1,698	28.92%	(491)	49
137	General	22,280	14,484	7,796	20.95%	1,633	(1,051)	29.02%	305	876
138	Subtotal - 2022 Vintage	34,529	18,887	15,642		3,281	647		(186)	925
139	Distribution	12,638	4,745	7,893	21.01%	1,658	1,110	28.11%	(312)	39
140	General	24,613	8,096	16,517	20.95%	3,460	(1,218)	28.24%	344	250
141	Subtotal - 2023 Vintage	37,251	12,841	24,410		5,118	(108)		32	289
142	Distribution	28,452	8,709	19,743	21.00%	4,146	849	27.68%	(235)	106
143	General	16,291	4,984	11,307	20.94%	2,368	(4,421)	27.73%	1,226	25
144	Subtotal - 2024 Vintage	44,743	13,693	31,050		6,514	(3,572)		991	131
145	Distribution	25,981	7,923	18,058	21.00%	3,792	201	26.87%	(54)	14
146	General	32,944	6,837	26,107	20.94%	5,468	(6)	33.33%	2	12

PPL Electric Utilities
Deferred Income Tax Calculation Due to Excess of Tax
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($000's)

Line No.		ACRS & MACRS Tax Depreciation (a)	Book Depreciation Allocation to ACRS/MACRS Tax Basis (b)	Tax versus Book Depreciation (c) = (a) - (b)	ARAM Rate (d) = (e) / (c)	Federal Deferred Income Taxes (e)	Book Depreciation Allocation to Basis Differences (f)	ARAM Rate (g) = - (h) / (f)	Federal and State Deferred Income Taxes (h)	Book Depreciation Allocation to AFUDC Equity (i)
147	Subtotal - 2025 Vintage	58,925	14,760	44,165		9,260	195		(52)	26
148	Distribution	14,433	5,267	9,166	21.00%	1,925	-	0.00%	-	-
149	General	20,975	1,589	19,386	20.97%	4,066	-	0.00%	-	-
150	Subtotal - 2026 Vintage	35,408	6,856	28,552		5,991	-		-	-
151	Distribution	-	247	(247)	21.05%	(52)	-	0.00%	-	-
152	General	-	(337)	337	21.07%	71	-	0.00%	-	-
153	Subtotal - 2027 Vintage	-	(90)	90		19	-		-	-
154	Summary:						-		-	-
155	Distribution	$ 184,826	$ 144,185	$ 40,641		$ 1,779	$ 26,761		$ (9,204)	$ 901
156	General	166,630	69,889	96,741		19,982	(7,494)		2,135	1,976
157	Grand Sub-Total	$ 351,456	$ 214,074	$ 137,382		$ 21,761	$ 19,267		$ (7,069)	$ 2,877
158	Distribution Net Negative Salvage Amortization						31,078			
159	General Net Negative Salvage Amortization						239			
160	Total Reversal of Plant Basis Differences		214,074				50,584			2,877
	Distribution Plant Basis Differences Incurred									
161	Net Negative Salvage						(34,005)			
162	Contributions In Aid of Construction						40,198		(10,900)	
163	Tax Repairs & Other Basis Items						(127,481)		34,515	(440)
164	Capitalized R&D						22,177		(6,013)	
165	Total Plant Basis Differences Incurred						(99,111)		17,602	(440)
	General Plant Basis Differences Incurred									
166	Tax Repairs & Other Basis Items						94		(26)	(160)
167	Total Plant Basis Differences Incurred						94		(26)	(160)
168	Net Operating Loss Deficient Deferred Taxes								486	
169	**Total**	**351,456**	**214,074**	**137,382**		**21,761**	**(48,433)**		**10,993**	**2,277**
	Book Depreciation by Tax Basis Type									
170	ACRS/MACRS (Col (b), Line 160)		214,074							
171	Basis Differences (Col (f), Lines 160)		50,584							
172	AFUDC Equity (Col (i), Line 160)		2,877							
173	Total Book Depreciation		267,535							
	Plant Related Deferred Taxes									
174	Distribution (Line 155(e) + Line 155(h) + Line 165(h) + Line 168(h))					10,663				
175	General (Line 156(e) + Line 156(h) + Line 167(h))					22,091				
176	Total Plant Related Deferred Taxes					32,754				

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1	Distribution	-	5	(5)	0.00%	-	-	0.00%	-	-
2	General	-	-	-	0.00%	-	-	0.00%	-	-
3	Subtotal - 1950-1959 Vintages	-	5	(5)		-	-		-	-
4	Distribution	-	85	(85)	0.00%	-	-	0.00%	-	-
5	General	-	(6)	6	0.00%	-	-	0.00%	-	-
6	Subtotal - 1960-1969 Vintages	-	79	(79)		-	-		-	-
7	Distribution	-	233	(233)	0.00%	-	-	0.00%	-	-
8	General	-	220	(220)	0.00%	-	-	0.00%	-	-
9	Subtotal - 1970-1979 Vintages	-	453	(453)		-	-		-	-
10	Distribution	-	21	(21)	0.00%	-	-	0.00%	-	-
11	General	-	3	(3)	0.00%	-	-	0.00%	-	-
12	Subtotal - 1980 Vintage	-	24	(24)		-	-		-	-
13	Distribution	-	149	(149)	35.57%	(53)	-	0.00%	-	-
14	General	-	12	(12)	50.00%	(6)	-	0.00%	-	-
15	Subtotal - 1981 Vintage	-	161	(161)		(59)	-		-	-
16	Distribution	-	549	(549)	36.98%	(203)	-	0.00%	-	-
17	General	-	41	(41)	56.10%	(23)	-	0.00%	-	-
18	Subtotal - 1982 Vintage	-	590	(590)		(226)	-		-	-
19	Distribution	-	760	(760)	36.84%	(280)	-	0.00%	-	-
20	General	-	103	(103)	53.40%	(55)	18	11.11%	(2)	-
21	Subtotal - 1983 Vintage	-	863	(863)		(335)	18		(2)	-
22	Distribution	-	1,046	(1,046)	36.23%	(379)	-	0.00%	-	-
23	General	-	9	(9)	55.56%	(5)	1	0.00%	-	-
24	Subtotal - 1984 Vintage	-	1,055	(1,055)		(384)	1		-	-
25	Distribution	-	1,314	(1,314)	35.24%	(463)	19	0.00%	-	5
26	General	-	84	(84)	52.38%	(44)	8	0.00%	-	2
27	Subtotal - 1985 Vintage	-	1,398	(1,398)		(507)	27		-	7
28	Distribution	-	1,488	(1,488)	34.34%	(511)	157	0.00%	-	-
29	General	-	15	(15)	53.33%	(8)	1	0.00%	-	-
30	Subtotal - 1986 Vintage	-	1,503	(1,503)		(519)	158		-	-
31	Distribution	-	1,872	(1,872)	33.49%	(627)	27	40.74%	(11)	-
32	General	-	88	(88)	47.73%	(42)	3	33.33%	(1)	-
33	Subtotal - 1987 Vintage	-	1,960	(1,960)		(669)	30		(12)	-
34	Distribution	-	2,179	(2,179)	32.03%	(698)	(26)	42.31%	11	-
35	General	-	42	(42)	45.24%	(19)	-	0.00%	-	-
36	Subtotal - 1988 Vintage	-	2,221	(2,221)		(717)	(26)		11	-
37	Distribution	-	2,378	(2,378)	32.09%	(763)	(17)	47.06%	8	-
38	General	-	35	(35)	45.71%	(16)	-	0.00%	-	-
39	Subtotal - 1989 Vintage	-	2,413	(2,413)		(779)	(17)		8	-
40	Distribution	-	2,874	(2,874)	32.12%	(923)	(6)	33.33%	2	-
41	General	-	52	(52)	46.15%	(24)	-	0.00%	-	-
42	Subtotal - 1990 Vintage	-	2,926	(2,926)		(947)	(6)		2	-
43	Distribution	-	3,021	(3,021)	32.21%	(973)	(14)	42.86%	6	-
44	General	-	15	(15)	46.67%	(7)	-	0.00%	-	-
45	Subtotal - 1991 Vintage	-	3,036	(3,036)		(980)	(14)		6	-
46	Distribution	-	3,133	(3,133)	32.24%	(1,010)	603	41.46%	(250)	-
47	General	-	534	(534)	46.25%	(247)	2	50.00%	(1)	-
48	Subtotal - 1992 Vintage	-	3,667	(3,667)		(1,257)	605		(251)	-
49	Distribution	60	2,843	(2,783)	32.41%	(902)	638	41.54%	(265)	-
50	General	4	294	(290)	45.86%	(133)	(2)	50.00%	1	-
51	Subtotal - 1993 Vintage	64	3,137	(3,073)		(1,035)	636		(264)	-
52	Distribution	183	3,106	(2,923)	32.84%	(960)	712	41.57%	(296)	-
53	General	51	54	(3)	33.33%	(1)	-	0.00%	-	-
54	Subtotal - 1994 Vintage	234	3,160	(2,926)		(961)	712		(296)	-
55	Distribution	204	2,902	(2,698)	32.80%	(885)	318	41.51%	(132)	-
56	General	498	547	(49)	34.69%	(17)	(17)	41.18%	7	-
57	Subtotal - 1995 Vintage	702	3,449	(2,747)		(902)	301		(125)	-
58	Distribution	111	2,753	(2,642)	32.63%	(862)	336	41.37%	(139)	-
59	General	(150)	19	(169)	35.50%	(60)	3	33.33%	(1)	-
60	Subtotal - 1996 Vintage	(39)	2,772	(2,811)		(922)	339		(140)	-
61	Distribution	79	2,759	(2,680)	32.54%	(872)	170	41.18%	(70)	-
62	General	216	55	161	31.06%	50	3	33.33%	(1)	-
63	Subtotal - 1997 Vintage	295	2,814	(2,519)		(822)	173		(71)	-
64	Distribution	51	2,297	(2,246)	32.46%	(729)	86	41.86%	(36)	-
65	General	49	50	(1)	0.00%	-	(4)	50.00%	2	-
66	Subtotal - 1998 Vintage	100	2,347	(2,247)		(729)	82		(34)	-
67	Distribution	44	2,024	(1,980)	31.82%	(630)	161	41.61%	(67)	-
68	General	46	32	14	14.29%	2	(1)	0.00%	-	-
69	Subtotal - 1999 Vintage	90	2,056	(1,966)		(628)	160		(67)	-
70	Distribution	60	2,231	(2,171)	31.46%	(683)	95	41.05%	(39)	13
71	General	179	188	(9)	33.33%	(3)	(5)	40.00%	2	-
72	Subtotal - 2000 Vintage	239	2,419	(2,180)		(686)	90		(37)	13
73	Distribution	48	2,162	(2,114)	31.03%	(656)	(380)	41.84%	159	16

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74	General	67	73	(6)	33.33%	(2)	-	0.00%	-	-
75	Subtotal - 2001 Vintage	115	2,235	(2,120)		(658)	(380)		159	16
76	Distribution	(4,494)	(3,315)	(1,179)	17.39%	(205)	71	40.85%	(29)	2
77	General	118	129	(11)	36.36%	(4)	-	0.00%	-	1
78	Subtotal - 2002 Vintage	(4,376)	(3,186)	(1,190)		(209)	71		(29)	3
79	Distribution	(39)	4,169	(4,208)	31.65%	(1,332)	261	41.38%	(108)	-
80	General	241	264	(23)	34.78%	(8)	(7)	42.86%	3	2
81	Subtotal - 2003 Vintage	202	4,433	(4,231)		(1,340)	254		(105)	2
82	Distribution	80	1,339	(1,259)	34.31%	(432)	(29)	41.38%	12	4
83	General	39	42	(3)	33.33%	(1)	2	50.00%	(1)	-
84	Subtotal - 2004 Vintage	119	1,381	(1,262)		(433)	(27)		11	4
85	Distribution	(43)	(110)	67	14.93%	10	137	41.61%	(57)	5
86	General	67	72	(5)	40.00%	(2)	(7)	42.86%	3	1
87	Subtotal - 2005 Vintage	24	(38)	62		8	130		(54)	6
88	Distribution	1,273	2,730	(1,457)	28.89%	(421)	275	41.45%	(114)	11
89	General	85	94	(9)	33.33%	(3)	19	42.11%	(8)	1
90	Subtotal - 2006 Vintage	1,358	2,824	(1,466)		(424)	294		(122)	12
91	Distribution	3,773	2,923	850	19.06%	162	91	41.76%	(38)	15
92	General	224	247	(23)	34.78%	(8)	(2)	50.00%	1	3
93	Subtotal - 2007 Vintage	3,997	3,170	827		154	89		(37)	18
94	Distribution	3,431	3,290	141	10.64%	15	107	41.12%	(44)	22
95	General	512	566	(54)	35.19%	(19)	(3)	33.33%	1	1
96	Subtotal - 2008 Vintage	3,943	3,856	87		(4)	104		(43)	23
97	Distribution	3,125	3,438	(313)	26.20%	(82)	(64)	42.19%	27	26
98	General	362	399	(37)	35.14%	(13)	17	41.18%	(7)	(9)
99	Subtotal - 2009 Vintage	3,487	3,837	(350)		(95)	(47)		20	17
100	Distribution	2,389	3,947	(1,558)	32.80%	(511)	341	35.48%	(121)	19
101	General	422	442	(20)	20.00%	(4)	(4)	50.00%	2	5
102	Subtotal - 2010 Vintage	2,811	4,389	(1,578)		(515)	337		(119)	24
103	Distribution	(1,679)	4,133	(5,812)	30.21%	(1,756)	1,194	40.20%	(480)	34
104	General	312	300	12	25.00%	3	(9)	44.44%	4	14
105	Subtotal - 2011 Vintage	(1,367)	4,433	(5,800)		(1,753)	1,185		(476)	48
106	Distribution	1,429	3,417	(1,988)	23.89%	(475)	1,244	40.03%	(498)	37
107	General	2,038	1,627	411	20.68%	85	(40)	42.50%	17	82
108	Subtotal - 2012 Vintage	3,467	5,044	(1,577)		(390)	1,204		(481)	119
109	Distribution	5,230	5,812	(582)	24.57%	(143)	713	40.11%	(286)	51
110	General	563	387	176	21.02%	37	(3)	33.33%	1	3
111	Subtotal - 2013 Vintage	5,793	6,199	(406)		(106)	710		(285)	54
112	Distribution	4,369	5,078	(709)	22.43%	(159)	1,020	40.00%	(408)	35
113	General	160	246	(86)	36.05%	(31)	(2)	50.00%	1	7
114	Subtotal - 2014 Vintage	4,529	5,324	(795)		(190)	1,018		(407)	42
115	Distribution	4,467	4,989	(522)	22.61%	(118)	1,393	39.70%	(553)	41
116	General	159	478	(319)	36.99%	(118)	123	41.46%	(51)	5
117	Subtotal - 2015 Vintage	4,626	5,467	(841)		(236)	1,516		(604)	46
118	Distribution	4,938	5,763	(825)	22.79%	(188)	2,006	39.53%	(793)	54
119	General	231	688	(457)	37.64%	(172)	6	33.33%	(2)	6
120	Subtotal - 2016 Vintage	5,169	6,451	(1,282)		(360)	2,012		(795)	60
121	Distribution	6,420	8,426	(2,006)	32.15%	(645)	2,066	39.59%	(818)	52
122	General	160	555	(395)	36.20%	(143)	(11)	36.36%	4	16
123	Subtotal - 2017 Vintage	6,580	8,981	(2,401)		(788)	2,055		(814)	68
124	Distribution	14,523	6,313	8,210	21.00%	1,724	3,309	28.74%	(951)	46
125	General	115	733	(618)	21.04%	(130)	(25)	28.00%	7	2
126	Subtotal - 2018 Vintage	14,638	7,046	7,592		1,594	3,284		(944)	48
127	Distribution	9,797	4,477	5,320	21.00%	1,117	2,762	28.89%	(798)	42
128	General	734	1,124	(390)	21.28%	(83)	(85)	29.41%	25	5
129	Subtotal - 2019 Vintage	10,531	5,601	4,930		1,034	2,677		(773)	47
130	Distribution	9,684	4,841	4,843	21.00%	1,017	1,497	28.86%	(432)	64
131	General	1,595	3,320	(1,725)	21.04%	(363)	(227)	29.07%	66	85
132	Subtotal - 2020 Vintage	11,279	8,161	3,118		654	1,270		(366)	149
133	Distribution	12,735	5,845	6,890	21.00%	1,447	703	28.88%	(203)	61
134	General	1,346	6,410	(5,064)	21.03%	(1,065)	(97)	28.87%	28	318
135	Subtotal - 2021 Vintage	14,081	12,255	1,826		382	606		(175)	379
136	Distribution	11,015	4,778	6,237	21.00%	1,310	1,600	28.88%	(462)	47
137	General	7,203	12,594	(5,391)	21.02%	(1,133)	(1,136)	28.87%	328	854
138	Subtotal - 2022 Vintage	18,218	17,372	846		177	464		(134)	901
139	Distribution	11,446	5,312	6,134	21.00%	1,288	1,081	28.12%	(304)	38
140	General	15,982	6,967	9,015	20.99%	1,892	(1,782)	28.11%	501	265
141	Subtotal - 2023 Vintage	27,428	12,279	15,149		3,180	(701)		197	303
142	Distribution	25,319	9,553	15,766	21.00%	3,311	824	27.67%	(228)	103
143	General	14,239	4,584	9,655	20.99%	2,027	(5,026)	27.68%	1,391	32
144	Subtotal - 2024 Vintage	39,558	14,137	25,421		5,338	(4,202)		1,163	135
145	Distribution	32,368	11,028	21,340	21.00%	4,481	250	27.20%	(68)	19
146	General	40,465	8,854	31,611	20.99%	6,634	(11)	27.27%	3	21

PPL Electric Utilities
Deferred Income Tax Calculation Due to Excess of Tax
Depreciation Over Depreciation Using Tax Basis and Book Rates
for Twelve Months Ended June 30, 2027
($000's)

Line No.		ACRS & MACRS Tax Depreciation (a)	Book Depreciation Allocation to ACRS/MACRS Tax Basis (b)	Tax versus Book Depreciation (c) = (a) - (b)	ARAM Rate (d) = (e) / (c)	Federal Deferred Income Taxes (e)	Book Depreciation Allocation to Basis Differences (f)	ARAM Rate (g) = (h) / (f)	Federal and State Deferred Income Taxes (h)	Book Depreciation Allocation to AFUDC Equity (i)
147	Subtotal - 2025 Vintage	72,833	19,882	52,951		11,115	239		(65)	40
148	Distribution	41,979	13,619	28,360	21.00%	5,956	-	0.00%	-	-
149	General	61,757	11,485	50,272	20.99%	10,552	-	0.00%	-	-
150	Subtotal - 2026 Vintage	103,736	25,104	78,632		16,508	-		-	-
151	Distribution	7,050	2,149	4,901	21.00%	1,029	-	0.00%	-	-
152	General	4,053	742	3,311	20.99%	695	-	0.00%	-	-
153	Subtotal - 2027 Vintage	11,103	2,891	8,212		1,724	-		-	-
154	Summary:						-		-	-
155	Distribution	$ 211,425	$ 168,128	$ 43,297		$ 2,338	$ 25,731		$ (8,873)	$ 862
156	General	154,142	65,908	88,234		17,965	(8,300)		2,323	1,722
157	Grand Sub-Total	$ 365,567	$ 234,036	$ 131,531		$ 20,303	$ 17,431		$ (6,550)	$ 2,584
158	Distribution Net Negative Salvage Amortization						33,719			
159	General Net Negative Salvage Amortization						-			
160	Total Reversal of Plant Basis Differences		234,036				51,150			2,584
	Distribution Plant Basis Differences Incurred									
161	Net Negative Salvage						(39,760)			
162	Contributions In Aid of Construction						40,198		(10,741)	
163	Tax Repairs & Other Basis Items						(160,353)		42,832	-
164	Capitalized R&D						22,177		(5,926)	
165	Centralized IT Costs Expensed for Tax						(49,920)		13,338	
166	Total Plant Basis Differences Incured						(187,658)		39,503	-
	General Plant Basis Differences Incurred									
167	Tax Repairs & Other Basis Items						-		-	-
168	Total Plant Basis Differences Incurred						-		-	-
169	Net Operating Loss Deficient Deferred Taxes								476	
170	**Total**	**365,567**	**234,036**	**131,531**		**20,303**	**(136,508)**		**33,429**	**2,584**

	Book Depreciation by Tax Basis Type	
171	Allocation to ACRS/MACRS (Col (b), Line 160)	234,036
172	Allocation to Basis Differences (Col (f), Line 160)	51,150
173	Allocation to AFUDC Equity (Col (i), Line 160)	2,584
174	Total Book Depreciation	287,770

	Plant Related Deferred Taxes	
175	Distribution (Line 155(e) + Line 155(h) + Line 166(h) + Line 169(h))	33,444
176	General (Line 156(e) + Line 156(h) + Line 168(h))	20,288
177	Total Plant Related Deferred Taxes	53,732

PPL Electric Utilities
Reconciliation of Deferred Tax Balances
on Balance Sheet to amount taken as a Reduction to Rate Base
Period Ending June 30, 2026
($000's)

		Amounts
	Deferred Tax Balances per Schedule B-1	
1	Account 190 - Accumulated deferred income taxes (noncurrent)	$ (370,618)
2	Account 282 - Accumulated deferred income taxes - other property	2,146,502
3	Account 283 - Accumulated deferred income taxes - other (noncurrent)	158,712
4	Net Liability Deferred Tax Balance	1,934,596
	Less: Deferred Tax Balances not included in rate base	
5	Contributions in Aid of Construction not recoverable	(5,082)
6	Non-Plant Deferred Taxes	70,938
7	ASC740 Adjustments included in regulatory assets and liablities	(516,593)
8	Future Estimated Income Tax Rate Changes related to plant	(173,492)
9	Non-Utility Plant	(44)
10	Total deferred tax balances not included in rate base	(624,273)
11	Total plant related deferred tax balances included in rate base (Line 4 - Line 10) See Lines 12 thru 16 for details	2,558,869
	Plant Deferred Tax Balances per Filing Requirement II-D-18	
12	Account 190 - Contributions in Aid of Construction	(171,588)
13	Account 190 - Deficient Federal Net Operating Loss Deferred Taxes	(53,423)
14	Account 282 - Accelerated Cost Recovery System	908,635
15	Account 282 - Other Plant Basis Adjustments	452,839
16	Account 282 - Net Book/Net Tax Plant (Excluding CIAC) - Transmission	1,422,406
17	Total Plant Deferred Tax Balances	2,558,869
18	Proforma Adjustments resulting from Depreciation Study July 2025 - June 2026 (Schedule D-18, Lines 21 thru 24, Column g)	563
19	Total Accumulated Deferred Taxes per Schedule C-6	$ 2,559,432

PPL Electric Utilities
Reconciliation of Deferred Tax Balances
on Balance Sheet to amount taken as a Reduction to Rate Base
Period Ending June 30, 2027
($000's)

		Amounts
	Deferred Tax Balances per Schedule B-1	
1	Account 190 - Accumulated deferred income taxes (noncurrent)	$ (372,338)
2	Account 282 - Accumulated deferred income taxes - other property	2,298,553
3	Account 283 - Accumulated deferred income taxes - other (noncurrent)	156,241
4	Net Liability Deferred Tax Balance	2,082,456
	Less: Deferred Tax Balances not included in rate base	
5	Contributions in Aid of Construction not recoverable	(5,082)
6	Non-Plant Deferred Taxes	71,087
7	ASC740 Adjustments included in regulatory assets and liablities	(514,911)
8	Future Estimated Income Tax Rate Changes related to plant	(173,492)
9	Non-Utility Plant	(44)
10	Total deferred tax balances not included in rate base	(622,442)
11	Total plant related deferred tax balances included in rate base (Line 4 - Line 10) See Lines 12 thru 16 for details	2,704,898
	Plant Deferred Tax Balances per Filing Requirement II-D-18	
12	Account 190 - Contributions in Aid of Construction	(178,415)
13	Account 190 - Deficient Federal Net Operating Loss Deferred Taxes	(52,733)
14	Account 282 - Accelerated Cost Recovery System	937,823
15	Account 282 - Other Plant Basis Adjustments	480,773
16	Account 282 - Net Book/Net Tax Plant (Excluding CIAC) - Transmission	1,517,450
17	Total Plant Deferred Tax Balances	2,704,898
	Proforma Adjustments resulting from Depreciation Study	
18	July 2025 - June 2026 (Schedule D-15, Lines 21 thru 24, Column g)	563
19	July 2026 - June 2027 (Schedule D-15, Lines 21 thru 24, Column g)	4,405
20	Proration Adjustment (Schedule C-6, Page 2, Line 19)	(81,777)
21	Total Accumulated Deferred Taxes per Schedule C-6	$ 2,628,089

Q.25. Submit a schedule showing a breakdown of accumulated and unamortized investment tax credits, by vintage year and percentage rate, together with calculations supporting the amortized amount claimed as a reduction to pro forma income taxes. Provide details of methods used to write-off the unamortized balances.

A.25. Attachments II-D-25a and II-D-25b provide the requested detail. PPL Electric is amortizing investment tax credits over the historic weighted average book service life.

PPL ELECTRIC UTILITIES CORPORATION
Adjustment to Amortization of
Deferred Investment Tax Credit
July 2025 - June 2026
(In Dollars)

Line No.	Description	10% Investment Tax Credit	30% Investment Tax Credit	40% Investment Tax Credit	Total
	Transmission Property:				
1	1982	3,407	0	0	3,407
2	1983	190	0	0	190
3	1984	3,541	0	0	3,541
4	1985	3,272	0	0	3,272
5	1986	2,844	0	0	2,844
6	1987	2,442	0	0	2,442
7	1988	487	0	0	487
	Total Transmission Property	16,183	0	0	16,183
	General Property:				
8	2019	0	3,720	0	3,720
9	2022	0	4,536	0	4,536
10	2023	0	1,836	4,368	6,204
	Total General Property	0	10,092	4,368	14,460
11	Total Amount of Amortization				30,643

PPL ELECTRIC UTILITIES CORPORATION
Adjustment to Amortization of
Deferred Investment Tax Credit
July 2026 - June 2027
(In Dollars)

Line No.	Description	10% Investment Tax Credit	30% Investment Tax Credit	40% Investment Tax Credit	Total
	Transmission Property:				
1	1982	3,407	0	0	3,407
2	1983	190	0	0	190
3	1984	3,541	0	0	3,541
4	1985	3,272	0	0	3,272
5	1986	2,844	0	0	2,844
6	1987	2,442	0	0	2,442
7	1988	487	0	0	487
	Total Transmission Property	16,183	0	0	16,183
	General Property:				
8	2019	0	3,720	0	3,720
9	2022	0	4,536	0	4,536
10	2023	0	1,836	4,368	6,204
	Total General Property	0	10,092	4,368	14,460
11	Total Amount of Amortization				30,643

Q.26. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not otherwise specifically explained and supported in the statement of operating income.

A.26. An explanation of PPL Electric's claim for any additional operating income items is set forth in Section D of Exhibits Future 1 and Fully Projected Future 1.

Q.27. If the utility's operations include non-jurisdictional activities, provide a schedule which demonstrates the manner in which rate base and operating income date have been adjusted to develop the jurisdictional test year claim.

A.27. The Commission's Order, at Docket No. R-8003114, provided that future retail rate filings by PPL Electric should be on a PUC jurisdictional basis only. This filing has been prepared in compliance with that order. Total system rate base and components of operating income have been assigned and/or allocated between the FERC and PUC jurisdictions and the proposed revenue increase has been determined on a PUC jurisdictional basis only. See Exhibits BR-1 and BR-2.

Q.1. Supply a copy of any budget utilized as a basis for any test year claim and explain the utility’s budgeting process.

A.1. Attachment II-E-1a is a summary of the operating budget utilized as the basis for PPL Electric's future test year claim. Attachment II-E-1b is a summary of the operating budget utilized as the basis for PPL Electric's fully projected future test year claim. An explanation of the Company’s budgeting process is contained in PPL Electric Statement No. 2, the Direct Testimony of Dennis A. Urban.

PPL ELECTRIC UTILITIES CORPORATION
Budget 2026
(Thousands of Dollars)

	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Year 2026
Operating Revenues													
Electric Revenue	$290,612	$283,677	$250,444	$248,882	$271,388	$311,325	$342,900	$305,563	$299,864	$260,418	$264,442	$256,113	$3,385,629
Gas Operations													
Wholesale Energy Marketing													
Intercompany Sales													
Total Operating Revenues	**290,612**	**283,677**	**250,444**	**248,882**	**271,388**	**311,325**	**342,900**	**305,563**	**299,864**	**260,418**	**264,442**	**256,113**	**3,385,629**
Operating Expenses													
Electric Fuel													
Cost of Natural Gas & Propane													
Energy Purchases - External	100,885	94,937	77,517	74,877	90,286	117,027	128,285	111,869	102,259	79,160	76,982	86,672	1,140,757
Energy Purchases - Internal													
Total Fuel & Energy Purchases	**100,885**	**94,937**	**77,517**	**74,877**	**90,286**	**117,027**	**128,285**	**111,869**	**102,259**	**79,160**	**76,982**	**86,672**	**1,140,757**
Other Operating Expenses - Direct	30,687	35,667	43,994	29,734	27,473	41,485	30,958	30,839	43,675	30,960	32,771	33,684	411,927
Other Operating Expenses - Intercompany	14,383	13,884	11,673	14,287	13,318	14,458	14,744	19,299	14,327	16,527	16,471	15,924	179,296
Total O&M Expense	**45,071**	**49,551**	**55,667**	**44,022**	**40,791**	**55,944**	**45,701**	**50,137**	**58,002**	**47,487**	**49,243**	**49,608**	**591,223**
Amort. of Transition Costs/Def Credits													
Depreciation	34,214	34,608	34,928	35,081	35,298	35,629	35,340	35,504	35,793	36,435	36,470	36,718	426,017
Taxes Other Than Income	12,855	12,298	10,588	10,375	11,834	14,289	15,181	13,422	12,745	10,590	10,479	11,369	146,024
Total Operating Expenses	**193,024**	**191,394**	**178,700**	**164,355**	**178,209**	**222,888**	**224,508**	**210,932**	**208,798**	**173,673**	**173,174**	**184,367**	**2,304,022**
Income from Operations	**97,588**	**92,283**	**71,743**	**84,527**	**93,179**	**88,437**	**118,393**	**94,631**	**91,066**	**86,745**	**91,268**	**71,746**	**1,081,607**
Other Income and (Deductions)	2,497	2,521	6,417	4,852	4,851	6,810	2,932	3,469	5,029	2,359	2,385	5,729	**49,852**
Interest Expense													
Long Term Debt	20,730	23,043	23,043	23,043	23,043	23,043	22,810	22,810	22,810	22,810	25,268	25,268	277,721
Preferred Securities	348	348	353	365	357	371	372	339	375	364	376	382	4,350
Short Term Debt & Other	1,567	783							96	211	115		2,772
Intercompany Interest													
AFUDC & Capitalized Interest	(1,220)	(1,234)	(1,255)	(1,296)	(1,279)	(966)	(900)	(960)	(993)	(1,007)	(1,042)	(1,117)	(13,270)
Total Interest Expense	**21,426**	**22,940**	**22,141**	**22,112**	**22,121**	**22,448**	**22,282**	**22,190**	**22,288**	**22,378**	**24,718**	**24,533**	**271,574**
Income Before Income Taxes	**78,660**	**71,865**	**56,020**	**67,268**	**75,910**	**72,799**	**99,043**	**75,910**	**73,807**	**66,726**	**68,936**	**52,942**	**859,885**
Income Taxes													
Federal Income Tax	5,886	4,690	3,001	3,883	5,728	6,705	10,057	5,744	7,624	3,988	4,540	2,683	64,530
State Income Tax	1,679	1,184	746	851	1,614	2,278	3,225	1,562	2,287	884	1,098	381	17,789
Deferred Income Taxes	12,631	12,601	9,759	12,309	12,213	9,263	10,718	10,576	7,387	10,371	10,322	8,551	126,701
Total Income Taxes	**20,196**	**18,475**	**13,506**	**17,043**	**19,555**	**18,247**	**23,999**	**17,882**	**17,298**	**15,243**	**15,960**	**11,615**	**209,020**
Income Before Extraordinary Item	**58,464**	**53,390**	**42,514**	**50,225**	**56,354**	**54,552**	**75,044**	**58,029**	**56,509**	**51,483**	**52,975**	**41,327**	**650,864**
Extraordinary Item, net of income taxes													
Net Income	**58,464**	**53,390**	**42,514**	**50,225**	**56,354**	**54,552**	**75,044**	**58,029**	**56,509**	**51,483**	**52,975**	**41,327**	**650,864**
Noncontrolling Interest													
Minority Interest													
Preferred Stock Dividend Requirements													
Net Income Attributable to Noncontrolling Interest													
Earnings Available for Common Stockholders	**$58,464**	**$53,390**	**$42,514**	**$50,225**	**$56,354**	**$54,552**	**$75,044**	**$58,029**	**$56,509**	**$51,483**	**$52,975**	**$41,327**	**$650,864**

PPL ELECTRIC UTILITIES CORPORATION
Budget 2027
(Thousands of Dollars)

	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Year 2027
Operating Revenues													
Electric Revenue	$297,661	$288,806	$249,720	$256,295	$278,062	$315,918	$346,871	$311,357	$305,291	$265,282	$265,051	$268,627	$3,448,943
Gas Operations													
Wholesale Energy Marketing													
Intercompany Sales													
Total Operating Revenues	**297,661**	**288,806**	**249,720**	**256,295**	**278,062**	**315,918**	**346,871**	**311,357**	**305,291**	**265,282**	**265,051**	**268,627**	**3,448,943**
Operating Expenses													
Electric Fuel													
Cost of Natural Gas & Propane													
Energy Purchases - External	101,182	95,290	77,864	75,203	90,656	117,506	128,814	112,390	102,786	79,691	77,540	87,300	1,146,222
Energy Purchases - Internal													
Total Fuel & Energy Purchases	**101,182**	**95,290**	**77,864**	**75,203**	**90,656**	**117,506**	**128,814**	**112,390**	**102,786**	**79,691**	**77,540**	**87,300**	**1,146,222**
Other Operating Expenses - Direct	33,679	40,196	50,700	35,088	35,919	44,655	34,423	36,815	44,798	34,577	32,612	37,770	461,232
Other Operating Expenses - Intercompany	17,648	16,937	15,239	16,803	17,149	18,114	15,885	20,245	15,686	16,318	15,976	15,582	201,581
Total O&M Expense	**51,327**	**57,132**	**65,939**	**51,892**	**53,068**	**62,769**	**50,309**	**57,059**	**60,484**	**50,895**	**48,587**	**53,352**	**662,813**
Amort. of Transition Costs/Def Credits													
Depreciation	36,896	37,244	37,478	37,780	38,313	38,970	40,075	40,161	40,198	40,232	40,356	40,572	468,275
Taxes Other Than Income	14,050	13,507	11,822	11,615	13,055	15,484	16,416	14,669	14,000	11,864	11,748	12,654	160,884
Total Operating Expenses	**203,456**	**203,173**	**193,103**	**176,490**	**195,092**	**234,729**	**235,614**	**224,281**	**217,468**	**182,681**	**178,231**	**193,878**	**2,438,194**
Income from Operations	**94,206**	**85,633**	**56,617**	**79,806**	**82,970**	**81,189**	**111,258**	**87,077**	**87,823**	**82,600**	**86,821**	**74,749**	**1,010,750**
Other Income and (Deductions)	4,999	4,908	6,703	4,312	4,436	4,295	2,383	2,953	4,620	3,907	3,751	4,486	**51,753**
Interest Expense													
Long Term Debt	25,268	25,268	25,268	25,268	25,268	25,268	25,268	25,039	27,531	27,531	27,531	27,531	312,043
Preferred Securities	394	394	383	395	386	402	403	355	377	382	394	384	4,650
Short Term Debt & Other													
Intercompany Interest													
AFUDC & Capitalized Interest	(1,048)	(1,079)	(1,144)	(1,090)	(1,123)	(977)	(1,233)	(1,242)	(1,215)	(1,168)	(1,163)	(961)	(13,444)
Total Interest Expense	**24,614**	**24,583**	**24,507**	**24,574**	**24,532**	**24,693**	**24,438**	**24,152**	**26,694**	**26,746**	**26,763**	**26,954**	**303,249**
Income Before Income Taxes	**74,591**	**65,958**	**38,814**	**59,544**	**62,874**	**60,790**	**89,203**	**65,878**	**65,750**	**59,762**	**63,809**	**52,281**	**759,253**
Income Taxes													
Federal Income Tax	8,021	6,413	2,814	5,344	6,188	7,520	10,514	6,143	7,724	4,823	5,738	5,070	76,312
State Income Tax	2,439	1,819	432	1,407	1,733	2,246	2,883	1,319	1,885	846	1,174	935	19,120
Deferred Income Taxes	12,790	12,818	10,463	12,426	12,276	9,949	12,986	12,869	10,703	12,940	12,912	10,869	144,001
Total Income Taxes	**23,250**	**21,050**	**13,709**	**19,177**	**20,197**	**19,715**	**26,383**	**20,331**	**20,312**	**18,609**	**19,825**	**16,874**	**239,433**
Income Before Extraordinary Item	**51,341**	**44,907**	**25,104**	**40,367**	**42,677**	**41,075**	**62,820**	**45,547**	**45,438**	**41,152**	**43,985**	**35,407**	**519,820**
Extraordinary Item, net of income taxes													
Net Income	**51,341**	**44,907**	**25,104**	**40,367**	**42,677**	**41,075**	**62,820**	**45,547**	**45,438**	**41,152**	**43,985**	**35,407**	**519,820**
Noncontrolling Interest													
Minority Interest													
Preferred Stock Dividend Requirements													
Net Income Attributable to Noncontrolling Interest													
Earnings Available for Common Stockholders	**$51,341**	**$44,907**	**$25,104**	**$40,367**	**$42,677**	**$41,075**	**$62,820**	**$45,547**	**$45,438**	**$41,152**	**$43,985**	**$35,407**	**$519,820**

Q.2. Supply summaries of the utility's projected operating and capital budgets for the 2 calendar years following the end of the test year.

A.2. Attachment II-E-2a provides the Company's projected operating budget for the period ending June 2028 and June 2029. Attachment II-E-2b provides the Company's capital budget for the period ending June 2028 and June 2029.

PPL ELECTRIC UTILITIES CORPORATION

Projected Operating Budget [1]
For the Years Ended June 30,
(Thousands of Dollars)

	2028	2029
Operating Revenues		
Electric Operations	$ 3,523,351	$ 3,568,096
Wholesale & Energy Trading	0	0
Intercompany Sales	0	0
Total Electric Operating Revenue	3,523,351	3,568,096
Operating Expenses		
Energy Purchases - External	1,158,762	1,159,211
Energy Purchases - Internal	0	0
O&M Expense	649,103	642,551
Regulatory Debits/Credits	0	0
Depreciation	519,127	564,708
Taxes Other Than Income	160,378	171,491
Income Taxes-Federal	69,548	111,987
Income Taxes-State	11,879	21,167
Deferred Income Taxes	149,066	143,361
Total Operating Expenses	2,717,863	2,814,476
Operating Income	**$ 805,488**	**$ 753,620**

1) Does not include any effect of this rate filing.

PPL ELECTRIC UTILITIES CORPORATION

Projected Capital Budget
For the Years Ended June 30,
(Thousands of Dollars)

Budget Category	2028	2029
Asset Optimization Strategy	$ 580,556	$ 826,154
Facilities Management	13,918	13,420
Improve System Reliability	390,513	408,382
Information Technologies	87,816	47,779
Maintain System Reliability	74,044	69,787
Other	29,036	29,156
Provide Electric Service	183,449	142,454
Respond to Customer	79,566	79,789
Substation Connectivity	7,020	3,056
Upgrade System Facilities	189,910	11,364
Total	$ 1,635,828	$ 1,631,342

(1) Includes tools & equipment, Independent Power Producers and other miscellaneous items

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Regs. § 53.53

Part III – Rate of Return

Docket No. R-2025-3057164

This book contains responses to each of the pertinent items contained in § 53.53, Part III (Rate of Return Statement) of the Commission's Regulations.

Pa. PUC v. PPL Electric Utilities Corp.

Docket No. R-2025-3057164

Index for Part III of Filing Requirements

No.	Witness
III-A-1	J. Nelson J. Burgos
III-A-2	S. Leskowsky J. Burgos
III-B-1	J. Nelson J. Burgos
III-B-2	J. Nelson J. Burgos
III-B-3	J. Nelson J. Burgos
III-B-4	J. Nelson J. Burgos
III-B-5	J. Nelson J. Burgos
III-C-1	J. Nelson J. Burgos
III-D-1	J. Nelson J. Burgos
III-D-2	J. Nelson J. Burgos
III-D-3	J. Nelson J. Burgos
III-D-4	J. Nelson J. Burgos
III-E-1	J. Nelson J. Burgos
III-E-2	J. Nelson J. Burgos
III-E-3	J. Burgos
III-E-4	J. Burgos
III-F-1	S. Leskowsky J. Burgos
III-F-2	J. Nelson J. Burgos
III-F-3	J. Nelson J. Burgos
III-F-4	J. Burgos S. Leskowsky

Q.1. Provide a schedule showing the major components of claimed capitalization, and the derivation of the weighted costs of capital for the rate case claim. This schedule shall include a descriptive statement concerning the major elements of changes in claimed capitalization, cost rates and overall return from comparable historical data.

A.1. See Schedules B-6, B-7 and B-8 of Exhibits Future 1 and Fully Projected Future 1 for the major components of claimed capitalization and the derivation of the weighted cost of capital.

Q.2. Provide a schedule in the same format as Schedule 1, except for the omission of the descriptive statement, for the most immediate comparable annual historical period prior to the test year and the two calendar years most immediately preceding the rate of return claim period. Irrespective of whether the capitalization claimed on Schedule 1 includes short-term debt, Schedule 2 should reflect capital ratios with and without short-term debt.

A.2. Attachment III-A-2 provides the capitalization data for the years ending June 30, 2024, June 30, 2025, June 30, 2026, and June 30, 2027.

PPL ELECTRIC UTILITIES CORPORATION

Capitalization & Capitalization Ratios
(Thousands of Dollars)

ACTUAL

Line No.		Jun-25			Jun-24		
		Amount	Excluding Short-Term Debt	Including Short-Term Debt	Amount	Excluding Short-Term Debt	Including Short-Term Debt
1	Long-Term Debt (a)	$ 5,296,002	44%	42%	$ 5,295,463	44%	44%
2	Preferred & Preference Stock	0	0%	0%	0	0%	0%
3	Common Equity	6,805,925	56%	55%	6,737,589	56%	56%
4	Total Permanent Capital	12,101,927	100%	97%	12,033,052	100%	100%
5	Short-Term Debt	384,350		3%	0		0%
6	Total Capitalization	$ 12,486,277		100%	$ 12,033,052		100%

PROJECTED

Line No.		Jun-27			Jun-26		
		Amount	Excluding Short-Term Debt	Including Short-Term Debt	Amount	Excluding Short-Term Debt	Including Short-Term Debt
1	Long-Term Debt (a)	$ 6,688,755	44%	44%	$ 6,296,541	44%	44%
2	Preferred & Preference Stock	0	0%	0%	0	0%	0%
3	Common Equity	8,531,969	56%	56%	8,029,570	56%	56%
4	Total Permanent Capital	15,220,724	100%	100%	14,326,111	100%	100%
5	Short-Term Debt	12,452		0%	0		0%
6	Total Capitalization	$ 15,233,176		100%	$ 14,326,111		100%

(a) Long-term debt includes amount due within one year and the unamortized loss on reacquired debt.

J. Nelson
J. Burgos

Q.1. Provide a schedule showing the calculation of embedded cost of long-term debt by issue, supporting the related rate case claim. The schedule shall contain the following information:

a) Date of issue.
b) Date of maturity.
c) Amount issued.
d) Amount outstanding.
e) Amount retired.
f) Amount reacquired.
g) Gain or loss on reacquisition.
h) Coupon rate.
i) Discount or premium at issuance.
j) Issuance expense.
k) Net proceeds.
l) Sinking fund requirements.
m) Effective cost rate.
n) Total average weighted effective cost rate.

Projected new issues, retirements and other major changes from the comparable historic data should be clearly noted.

A.1. Schedule B-6 of Exhibits Future 1 and Fully Projected Future 1 provides the requested information.

Q.2. In the event that a claim made for a true or economic cost of debt exceeds that shown in the preceding nominal cost schedule because of convertible features, sale with warrants or for any other reason, a full statement of the basis for such a claim should be provided.

A.2. No claim is being made for a true economic cost of debt that exceeds that shown in the preceding nominal cost schedule.

Q.3. Provide the following information concerning bank notes payable for test year and for latest comparable annual historical period prior to the test year:

a) Line of credit at each bank.
b) Average daily balances of notes to each bank, by name of bank.
c) Interest rate charged on each bank note (Prime rate, formula rate, or other).
d) Purpose of each bank note (for example, construction, fuel storage, working capital, debt retirement).
e) Prospective future need for this type of financing.

A.3. a) & b) The requested information is provided in Attachments III-B-3a, III-B-3b and III-B-3c.

c) The applicable interest rate charged on borrowings is either a Term Secured Overnight Financing Rate (SOFR) rate or base rate. The borrowing formulas, based on one rating lower than the then highest credit rating in effect for PPL Electric, are as follows:

SOFR borrowings: Term SOFR +1.125%
Base Rate borrowings: the higher of: (i) the Prime Rate, (ii) the Federal Funds Rate +0.50%, or 1 month Adjusted Term SOFR + 1.00%

d) PPL Electric has established its credit facility primarily to provide liquidity support for its unsecured commercial paper program, which is used to fund ongoing working capital needs and capital expenditures.

e) PPL Electric expects to continue to utilize the credit facility to support its unsecured commercial paper program, which is used to fund ongoing working capital needs and capital expenditures.

PPL ELECTRIC UTILITIES CORPORATION

Line of Credit and Average Daily Note Balances by Bank
At June 30, 2025

	Total Commitment by Bank	Average Daily Balance
Wells Fargo Bank, N.A.	$ 47,904,837	$ 0
JPMorgan Chase Bank, N.A.	47,904,837	0
Bank of America, N.A.	47,904,837	0
Barclays Bank plc	47,904,837	0
Mizuho Bank, Ltd.	47,904,837	0
Bank of Montreal, Chicago Branch	37,943,871	0
CIBC Inc.	37,943,871	0
Goldman Sachs Bank USA	37,943,871	0
Morgan Stanley Bank, N.A.	37,943,871	0
MUFG Bank, Ltd.	37,943,871	0
PNC Bank, N.A.	37,943,871	0
Royal Bank of Canada	37,943,871	0
Truist Bank	37,943,871	0
The Bank of Nova Scotia	37,943,871	0
U.S. Bank, N.A.	37,943,871	0
Bank of New York Mellon	22,353,849	0
First National Bank of Pennsylvania	22,353,849	0
The Huntington National Bank	22,353,849	0
SMBC	22,353,849	0
Regions Bank	22,353,849	0
TD Bank, N.A.	19,267,857	0
	$ 750,000,000	$ 0

PPL ELECTRIC UTILITIES CORPORATION

Line of Credit and Average Daily Note Balances by Bank
At June 30, 2026

	Total Commitment by Bank	Average Daily Balance
Wells Fargo Bank, N.A.	$ 47,904,837	$ 0
JPMorgan Chase Bank, N.A.	47,904,837	0
Bank of America, N.A.	47,904,837	0
Barclays Bank plc	47,904,837	0
Mizuho Bank, Ltd.	47,904,837	0
Bank of Montreal, Chicago Branch	37,943,871	0
CIBC Inc.	37,943,871	0
Goldman Sachs Bank USA	37,943,871	0
Morgan Stanley Bank, N.A.	37,943,871	0
MUFG Bank, Ltd.	37,943,871	0
PNC Bank, N.A.	37,943,871	0
Royal Bank of Canada	37,943,871	0
Truist Bank	37,943,871	0
The Bank of Nova Scotia	37,943,871	0
U.S. Bank, N.A.	37,943,871	0
Bank of New York Mellon	22,353,849	0
First National Bank of Pennsylvania	22,353,849	0
The Huntington National Bank	22,353,849	0
SMBC	22,353,849	0
Regions Bank	22,353,849	0
TD Bank, N.A.	19,267,857	0
	$ 750,000,000	$ 0

PPL ELECTRIC UTILITIES CORPORATION

Line of Credit and Average Daily Note Balances by Bank
At June 30, 2027

	Total Commitment by Bank	Average Daily Balance
Wells Fargo Bank, N.A.	$ 47,904,837	$ 0
JPMorgan Chase Bank, N.A.	47,904,837	0
Bank of America, N.A.	47,904,837	0
Barclays Bank plc	47,904,837	0
Mizuho Bank, Ltd.	47,904,837	0
Bank of Montreal, Chicago Branch	37,943,871	0
CIBC Inc.	37,943,871	0
Goldman Sachs Bank USA	37,943,871	0
Morgan Stanley Bank, N.A.	37,943,871	0
MUFG Bank, Ltd.	37,943,871	0
PNC Bank, N.A.	37,943,871	0
Royal Bank of Canada	37,943,871	0
Truist Bank	37,943,871	0
The Bank of Nova Scotia	37,943,871	0
U.S. Bank, N.A.	37,943,871	0
Bank of New York Mellon	22,353,849	0
First National Bank of Pennsylvania	22,353,849	0
The Huntington National Bank	22,353,849	0
SMBC	22,353,849	0
Regions Bank	22,353,849	0
TD Bank, N.A.	19,267,857	0
	$ 750,000,000	$ 0

Q.4. Provide detailed information concerning all other short-term debt outstanding.

A.4. PPL Electric's primary source of short-term financing is commercial paper and credit facility bank loans. Schedules showing the month-end balances of commercial paper and weighted average interest rate for historic, future and fully projected future test years are shown on Attachments III-B-4a, III-B-4b and III-B-4c, respectively. The Company had no other short-term debt outstanding during the historic test year other than that identified in Question III-B-3 of Exhibit Regs. 53.53, Part III – Rate of Return.

PPL ELECTRIC UTILITIES CORPORATION

Monthly Short Term Debt Outstanding
Year Ended June 30, 2025

	Month-end Outstanding	Weighted Average Rate
July	$0	0.00%
August	$0	0.00%
September	$0	0.00%
October	$0	0.00%
November	$0	0.00%
December	$0	0.00%
January	$0	0.00%
February	$0	0.00%
March	$55,000,000	4.68%
April	$115,000,000	4.59%
May	$113,000,000	4.57%
June	$385,000,000	4.63%

PPL ELECTRIC UTILITIES CORPORATION

Monthly Short Term Debt Outstanding
Year Ended June 30, 2026

	Month-end Outstanding	Weighted Average Rate
July	$380,000,000	4.93%
August	$0	0.00%
September	$0	0.00%
October	$0	0.00%
November	$0	0.00%
December	$0	0.00%
January	$0	0.00%
February	$0	0.00%
March	$55,000,000	4.30%
April	$70,000,000	4.23%
May	$0	0.00%
June	$0	0.00%

PPL ELECTRIC UTILITIES CORPORATION

Monthly Short Term Debt Outstanding
Year Ended June 30, 2027

	Month-end Outstanding	Weighted Average Rate
July	$0	0.00%
August	$0	0.00%
September	$0	0.00%
October	$0	0.00%
November	$0	0.00%
December	$0	0.00%
January	$0	0.00%
February	$0	0.00%
March	$0	0.00%
April	$0	0.00%
May	$0	0.00%
June	$0	0.00%

Q.5. Describe long-term debt reacquisition by issue by Company and Parent as follows:

a) Reacquisition by issue by year.
b) Total gain or loss on reacquisitions by issue by year.
c) Accounting for gain or loss for income tax and book purposes.
d) Proposed treatment of gain or loss on such reacquisition for ratemaking purposes.

A.5. Attachment III-B-5 provides the requested information.

PPL ELECTRIC UTILITIES CORPORATION
Long-term Debt Reacquisition by Issue

Line No.	Description	Amount	Total Loss on Reacquired Debt (2)	Unamortized Loss as of June 30,2025	Unamortized Loss as of June 30, 2026	Unamortized Loss as of June 30, 2027
	1994					
1	5-5/8% PC Series A due 1984-2003 (1), (3)	**15,500,000**	**94,917**	1,557	577	0
2	10-5/8% PC Series E due 2014 (3)	**37,750,000**	**1,930,733**	31,575	11,705	0
3	10-5/8% PC Series F due 2014 (3)	**115,500,000**	**1,119,731**	174,911	132,937	90,963
	1995					
4	9-3/8% PC Series G due 2015 (3)	**55,000,000**	**2,511,825**	102,445	77,350	52,254
	2005					
5	6.4% PC Series J due 2029	**115,500,000**	**4,061,324**	691,984	526,145	360,305
6	5.5% PC Series I due 2027	**53,250,000**	**1,527,182**	114,660	44,204	0
7	6.15% PC Series K due 2029	**55,000,000**	**2,286,021**	172,615	66,547	0
	2009					
8	Variable Rate PC Facilities Note due 2027	**9,475,000**	**66,360**	7,069	3,383	0
	2023					
9	$250M Floating rate FMB and $650M Floating rate FMB	**250,000,000**	**750,628**	583,416	509,348	435,279
10	$250M Floating rate FMB and $650M Floating rate FMB	**650,000,000**	**938,285**	868,025	836,902	805,779
		$ 1,356,975,000	**$ 15,287,005**	$ 2,748,259	$ 2,209,096	$ 1,744,580

(1) These bonds were reacquired in the open market and were used to satisfy sinking fund requirements of this issue.

(2) The unamortized debt expense and discount/premium associated with bonds that are reacquired at a loss were added to the premium paid to reacquire the bonds. In accordance with General Instruction 17 of the Uniform System of Accounts, the loss is amortized over the remaining life of the bonds, or, if the bonds were refinanced, the life of the new issuance.

(3) In June 1998, the generation portion of PPL Electric became deregulated. As a result, losses on reacquired debt attributable to the generation portion of PPL Electric's business are being expensed as incurred in accordance with SFAS 4 "Reporting Gains and Losses from Extinguishment of Debt."

Accounting for losses for income tax purposes:
Loss on reacquired debt set forth above was deducted as incurred for income tax purposes.

Proposed treatment of losses for ratemaking purposes:
The Company proposes that the current practice of adhering to General Instruction 17 of the Uniform System of Accounts be continued.

Q.1. Provide a schedule showing the calculation of the embedded cost of preferred stock equity by issue, supporting the related rate case claim. The schedule shall contain the following information:

a) Date of issue.
b) Date of maturity.
c) Amount issued.
d) Amount outstanding.
e) Amount retired.
f) Amount reacquired.
g) Gain or loss on reacquisitions.
h) Dividend rate.
i) Discount or premium at issuance.
j) Issuance expenses.
k) Net proceeds.
l) Sinking fund requirements.
m) Effective cost rate.
n) Total average weighted effective cost rate.
o) Projected new issues, retirement and other major changes from the comparable historical data should be clearly noted.

A.1. The Company has no preferred stock equity.

Q.1. Provide complete support for claimed common equity rate of return.

A.1. See PPL Electric Statement No. 10, the Direct Testimony of Jennifer Nelson.

Q.2. Provide a summary statement of all stock dividends, splits or par value changes during the 2 calendar year period preceding the rate case filing.

A.2. The Company had no stock dividends, splits, or par value changes during the 2 calendar year periods preceding the rate case filing.

The Company pays dividends to its Parent, PPL Corporation. Dividends paid to Parent in 2023 were $323 million and dividends paid to Parent in 2024 were $375 million.

Q.3. Provide a schedule of all issuances of common stock, whether or not underwriters are used, for the most immediately available annual historical period and the 2 calendar years most immediately proceeding the test year.

A.3. The Company has not issued common stock in the most immediate annual historical period and in the two calendar years most immediately proceeding the test year.

Q.4. Submit details on the utility and parent company stock offerings - past 5 years to present - as follows:

a) Date of prospectus.
b) Date of offering.
c) Record date.
d) Offering period - dates and numbers of days.
e) Amount and number of shares offered.
f) Offering ratio, if rights offering.
g) Percent subscribed.
h) Offering price.
i) Gross proceeds per share.
j) Expenses per share.
k) Net proceeds per share (i - j).
l) Market price per share.
    (1) At record date.
    (2) At offering date.
    (3) One month after close of offering.
m) Average market price during offering.
    (1) Price per share.
    (2) Rights per share - average value of rights.
n) Latest reported earnings per share at time of offering.
o) Latest reported dividends at time of offering.

A.4. **PPL Electric Utilities Corporation**

There were no common stock offerings by PPL Electric Utilities Corporation during the last five years.

PPL Corporation

PPL Corporation has issued common stock periodically during the last five years and may continue to issue under its Dividend Reinvestment Program, and under other stock-based compensations plans. The amount of equity issued under these plans is immaterial.

In February 2025, PPL entered into an equity distribution agreement, pursuant to which PPL may sell, from time to time, up to an aggregate of $2 billion of its common stock through an ATM Program, including an optional forward sales component. Each forward contract under the agreement must be settled within 24 months. The compensation paid to the selling agents by PPL may be up to 2% of the gross offering proceeds of the shares.

Since February 2025 through August 2025, PPL has entered into forward contracts under its ATM program for approximately $1.4 billion of shares of its common stock settling through August 2027, PPL may elect, at its discretion, to physically settle, net share settle or net cash settle the forward contracts. The forward contracts under the ATM program are classified as equity transactions.

Q.1. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system - consolidated - the reasons for this claim must be fully stated and supported.

A.1. PPL Electric's capital structure and capital costs claim in this filing are based on the Company’s operations only.

Q.2. Regardless of the claim made, provide the capitalization data requested at Item III.A.2. for the parent company and for the system - consolidated.

A.2. Attachment III-E-2 provides the capitalization data for the years 2023 and 2024 for PPL Corporation.

PPL CORPORATION

Capitalization & Capitalization Ratios - Year End
(Thousands of Dollars)

Line No.		2023			2024		
		Amount	Excluding Short-Term Debt	Including Short-Term Debt	Amount	Excluding Short-Term Debt	Including Short-Term Debt
1	Long-Term Debt (a)	$ 14,751,605	51.4%	49.8%	$ 16,653,169	54.2%	53.6%
2	Preferred & Preference Stock	0	0.0%	0.0%	0	0.0%	0.0%
3	Common Equity	13,933,263	48.6%	46.9%	14,076,835	45.8%	45.4%
4	Total Permanent Capital	28,684,868	100.0%	96.7%	30,730,004	100.0%	99.0%
5	Short-Term Debt	992,377		3.3%	302,514		1.0%
6	Total Capitalization	$ 29,677,245		100.0%	$ 31,032,518		100.0%

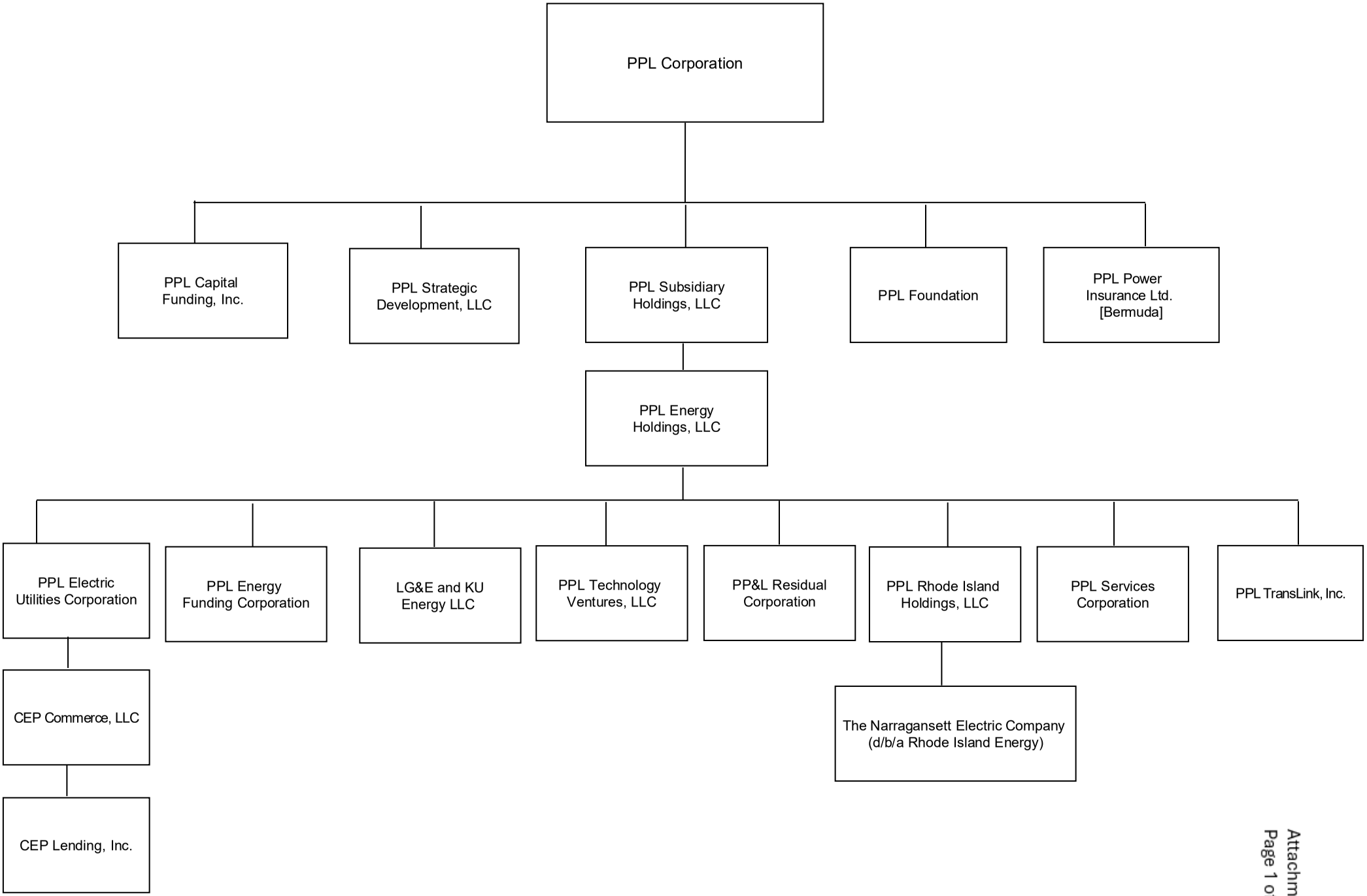
(a) Long-term debt includes amount due within one year.

Q.3. Provide the latest available balance sheet and income statement for the parent company and system - consolidated.

A.3. See the response to Question III-F-1 of Exhibit Regs. §53.53, Part III - Rate of Return, for the requested data.

Q.4. Provide an organizational chart explaining the filing utility's corporate relationship to its affiliates - system structure.

A.4. See Attachment III-E-4 for a first-tier organizational chart.


PPL Corporation
PPL Capital Funding, Inc.
PPL Strategic Development, LLC
PPL Subsidiary Holdings, LLC
PPL Foundation
PPL Power Insurance Ltd. [Bermuda]
PPL Energy Holdings, LLC
PPL Electric Utilities Corporation
PPL Energy Funding Corporation
LG&E and KU Energy LLC
PPL Technology Ventures, LLC
PP&L Residual Corporation
PPL Rhode Island Holdings, LLC
PPL Services Corporation
PPL TransLink, Inc.
CEP Commerce, LLC
The Narragansett Electric Company (d/b/a Rhode Island Energy)
CEP Lending, Inc.

Q.1. The latest available quarterly operating and financial report, annual report to the stockholders and prospectus shall be supplied for the utility and for the utility's parent, if the relationship exists.

A.1. Attachment III-F-1a provides the Annual Reports to the SEC for the year ended December 31, 2024 (Form 10-K) for PPL Corporation and its subsidiaries that are SEC registrants. Attachment III-F-1b provides the Quarterly Reports to the Securities and Exchange Commission (SEC) for the Quarter Ended June 30, 2025 (Form 10-Q) for PPL Corporation and its subsidiaries that are SEC registrants. Attachment III-F-1c provides the latest Prospectus for PPL Electric.

Because the attachments are voluminous, hyperlinks to the specific reports are being provided.

Attachment III-F-1a:
Annual Reports to the SEC for the year ended December 31, 2024 (Form 10-K) for PPL Corporation and its subsidiaries that are SEC registrants.

https://www.sec.gov/ix?doc=/Archives/edgar/data/0000922224/000092222425000009/ppl-20241231.htm

Attachment III-F-1b
Quarterly Reports to the Securities and Exchange Commission (SEC) for the Quarter Ended June 30, 2025 (Form 10-Q) for PPL Corporation and its subsidiaries that are SEC registrants.

https://www.sec.gov/ix?doc=/Archives/edgar/data/55387/000092222425000034/ppl-20250630.htm

Attachment III-F-1c
Latest Prospectus for PPL Electric.

https://www.sec.gov/Archives/edgar/data/317187/000119312525175576/d859037d424b2.htm

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 for the fiscal year ended December 31, 2024

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 for the transition period from _____ to _____

Commission File Number	Registrant; State of Incorporation; Address and Telephone Number	IRS Employer Identification No.
1-11459	**PPL Corporation** (Exact name of Registrant as specified in its charter) Pennsylvania 645 Hamilton Street Allentown, PA 18101 (610) 774-5151	23-2758192
1-905	**PPL Electric Utilities Corporation** (Exact name of Registrant as specified in its charter) Pennsylvania 827 Hausman Road Allentown, PA 18104-9392 (610) 774-5151	23-0959590
1-2893	**Louisville Gas and Electric Company** (Exact name of Registrant as specified in its charter) Kentucky 220 West Main Street Louisville, KY 40202-1377 (502) 627-2000	61-0264150
1-3464	**Kentucky Utilities Company** (Exact name of Registrant as specified in its charter) Kentucky and Virginia One Quality Street Lexington, KY 40507-1462 (502) 627-2000	61-0247570

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s):	Name of each exchange on which registered
Common Stock of PPL Corporation	PPL	New York Stock Exchange
Junior Subordinated Notes of PPL Capital Funding, Inc. 2007 Series A due 2067	PPL/67	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act:

Common Stock of PPL Electric Utilities Corporation

Indicate by check mark if the registrants are a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

PPL Corporation	Yes	☒	No	☐
PPL Electric Utilities Corporation	Yes	☒	No	☐
Louisville Gas and Electric Company	Yes	☐	No	☒
Kentucky Utilities Company	Yes	☐	No	☒

Indicate by check mark if the registrants are not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

PPL Corporation	Yes	☐	No	☒
PPL Electric Utilities Corporation	Yes	☐	No	☒
Louisville Gas and Electric Company	Yes	☐	No	☒
Kentucky Utilities Company	Yes	☐	No	☒

Indicate by check mark whether the registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days.

PPL Corporation	Yes	☒	No	☐
PPL Electric Utilities Corporation	Yes	☒	No	☐
Louisville Gas and Electric Company	Yes	☒	No	☐
Kentucky Utilities Company	Yes	☒	No	☐

Indicate by check mark whether the registrants have submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrants were required to submit such files).

PPL Corporation	Yes	☒	No	☐
PPL Electric Utilities Corporation	Yes	☒	No	☐
Louisville Gas and Electric Company	Yes	☒	No	☐
Kentucky Utilities Company	Yes	☒	No	☐

Indicate by check mark whether the registrants are large accelerated filers, accelerated filers, non-accelerated filers, smaller reporting companies or emerging growth companies. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

	Large accelerated filer	Accelerated filer	Non-accelerated filer	Smaller reporting company	Emerging growth company
PPL Corporation	☒	☐	☐	☐	☐
PPL Electric Utilities Corporation	☐	☐	☒	☐	☐
Louisville Gas and Electric Company	☐	☐	☒	☐	☐
Kentucky Utilities Company	☐	☐	☒	☐	☐

If emerging growth companies, indicate by check mark if the registrants have elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

PPL Corporation	☐
PPL Electric Utilities Corporation	☐
Louisville Gas and Electric Company	☐
Kentucky Utilities Company	☐

Indicate by check mark whether each registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

PPL Corporation	☒
PPL Electric Utilities Corporation	☐
Louisville Gas and Electric Company	☐
Kentucky Utilities Company	☐

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrants included in the filing reflect the correction of an error to previously issued financial statements.

PPL Corporation	☐
PPL Electric Utilities Corporation	☐
Louisville Gas and Electric Company	☐
Kentucky Utilities Company	☐

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrants' executive officers during the relevant recovery period pursuant to §240.10D-1(b).

PPL Corporation	☐
PPL Electric Utilities Corporation	☐
Louisville Gas and Electric Company	☐
Kentucky Utilities Company	☐

Indicate by check mark whether the registrants are shell companies (as defined in Rule 12b-2 of the Exchange Act).

PPL Corporation	Yes	☐	No	☒
PPL Electric Utilities Corporation	Yes	☐	No	☒
Louisville Gas and Electric Company	Yes	☐	No	☒
Kentucky Utilities Company	Yes	☐	No	☒

As of June 28, 2024, PPL Corporation had 737,762,262 shares of its $0.01 par value Common Stock outstanding. The aggregate market value of these common shares (based upon the closing price of these shares on the New York Stock Exchange on that date) held by non-affiliates was $20,399,126,544. As of January 31, 2025, PPL Corporation had 738,294,081 shares of its $0.01 par value Common Stock outstanding.

As of January 31, 2025, PPL Corporation held all 66,368,056 outstanding common shares, no par value, of PPL Electric Utilities Corporation.

As of January 31, 2025, LG&E and KU Energy LLC held all 21,294,223 outstanding common shares, no par value, of Louisville Gas and Electric Company.

As of January 31, 2025, LG&E and KU Energy LLC held all 37,817,878 outstanding common shares, no par value, of Kentucky Utilities Company.

PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company meet the conditions set forth in General Instructions (I)(1)(a) and (b) of Form 10-K and are therefore filing this form with the reduced disclosure format.

Documents incorporated by reference:

PPL Corporation has incorporated herein by reference certain sections of PPL Corporation's 2025 Notice of Annual Meeting and Proxy Statement, which will be filed with the Securities and Exchange Commission not later than 120 days after December 31, 2024 and which will provide the information required by Part III of this Report.

PPL CORPORATION
PPL ELECTRIC UTILITIES CORPORATION
LOUISVILLE GAS AND ELECTRIC COMPANY
KENTUCKY UTILITIES COMPANY

FORM 10-K ANNUAL REPORT TO
THE SECURITIES AND EXCHANGE COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2024

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This combined Form 10-K is separately filed by the following Registrants in their individual capacity: PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company. Information contained herein relating to any individual Registrant is filed by such Registrant solely on its own behalf and no Registrant makes any representation as to information relating to any other Registrant, except that information under "Forward-Looking Information" relating to subsidiaries of PPL Corporation is also attributed to PPL Corporation.

Unless otherwise specified, references in this Report, individually, to PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company are references to such entities directly or to one or more of their subsidiaries, as the case may be, the financial results of which subsidiaries are consolidated into such Registrants' financial statements in accordance with GAAP. This presentation has been applied where identification of particular subsidiaries is not material to the matter being disclosed, and to conform narrative disclosures to the presentation of financial information on a consolidated basis.

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GLOSSARY OF TERMS AND ABBREVIATIONS

PPL Corporation and its subsidiaries

CEP Reserves - CEP Reserves, Inc., a cash management subsidiary of PPL that maintains cash reserves for the balance sheet management of PPL and certain subsidiaries.

KU - Kentucky Utilities Company, a public utility subsidiary of LKE engaged in the regulated generation, transmission, distribution and sale of electricity, primarily in Kentucky.

LG&E - Louisville Gas and Electric Company, a public utility subsidiary of LKE engaged in the regulated generation, transmission, distribution and sale of electricity and the distribution and sale of natural gas in Kentucky.

LKE - LG&E and KU Energy LLC, a subsidiary of PPL and the parent of LG&E, KU and other subsidiaries.

LKS - LG&E and KU Services Company, a subsidiary of LKE that provides administrative, management and support services primarily to LG&E and KU, as well as to LKE and its other subsidiaries.

Narragansett Electric - The Narragansett Electric Company, an entity that serves electric and natural gas customers in Rhode Island. On May 25, 2022, PPL and its subsidiary, PPL Rhode Island Holdings announced the completion of the acquisition of Narragansett Electric, which continues to provide services under the name Rhode Island Energy. Narragansett Electric is sometimes referred to as Rhode Island Energy or RIE.

PPL - PPL Corporation, the ultimate parent holding company of PPL Electric, PPL Energy Funding, PPL Capital Funding, LKE, RIE and other subsidiaries.

PPL Capital Funding - PPL Capital Funding, Inc., a financing subsidiary of PPL that provides financing for the operations of PPL and certain subsidiaries. Debt issued by PPL Capital Funding is fully and unconditionally guaranteed as to payment by PPL.

PPL Electric - PPL Electric Utilities Corporation, a public utility subsidiary of PPL engaged in the regulated transmission and distribution of electricity in its Pennsylvania service area and that provides electricity supply to its retail customers in this area as a PLR.

PPL Energy Funding - PPL Energy Funding Corporation, a subsidiary of PPL and the parent holding company of PPL Global and other subsidiaries.

PPL Energy Holdings - PPL Energy Holdings, LLC, a subsidiary of PPL and the parent holding company of PPL Energy Funding, LKE, PPL Electric, PPL Rhode Island Holdings, PPL Services and other subsidiaries.

PPL Global - PPL Global, LLC, a subsidiary of PPL Energy Funding that, prior to the sale of the U.K. utility business on June 14, 2021, primarily through its subsidiaries, owned and operated WPD, PPL's regulated electricity distribution businesses in the U.K. PPL Global was not included in the sale of the U.K. utility business on June 14, 2021.

PPL Rhode Island Holdings - PPL Rhode Island Holdings, LLC, a subsidiary of PPL Energy Holdings formed for the purpose of acquiring Narragansett Electric to which certain interests of PPL Energy Holdings in the Narragansett SPA were assigned.

PPL Services - PPL Services Corporation, a subsidiary of PPL that provides administrative, management and support services to PPL and its subsidiaries.

PPL WPD Limited - PPL WPD Limited, a U.K. subsidiary of PPL Global. Prior to the sale of the U.K. utility business on June 14, 2021, PPL WPD Limited was an indirect parent to WPD. PPL WPD Limited was not included in the sale of the U.K. utility business on June 14, 2021.

RIE - Rhode Island Energy, the name under which Narragansett Electric provides gas and electric services to customers in Rhode Island.

Other terms and abbreviations

£ - British pound sterling.

401(h) account(s) - a sub-account established within a qualified pension trust to provide for the payment of retiree medical costs.

2023 Form 10-K - Annual Report filed with the SEC on Form 10-K for the year ended December 31, 2023.

Act 11 - Act 11 of 2012 that became effective on April 16, 2012. The Pennsylvania legislation authorized the PAPUC to approve two specific ratemaking mechanisms: the use of a fully projected future test year in base rate proceedings and, subject to certain conditions, a DSIC.

Act 129 - Act 129 of 2008 that became effective in October 2008. The law amended the Pennsylvania Public Utility Code and created an energy efficiency and conservation program and smart metering technology requirements, adopted new PLR electricity supply procurement rules, provided remedies for market misconduct and changed the Alternative Energy Portfolio Standard (AEPS).

AFUDC - allowance for funds used during construction. The cost of equity and debt funds used to finance construction projects of regulated businesses, which is capitalized as part of construction costs.

AOCI - accumulated other comprehensive income or loss.

ARO - asset retirement obligation.

Bcf - billion cubic feet. A unit of measure commonly used in quoting volumes of natural gas.

Cane Run Unit 7 - a NGCC generating unit in Kentucky, jointly owned by LG&E and KU.

CCR(s) - coal combustion residual(s). CCRs include fly ash, bottom ash and sulfur dioxide scrubber wastes.

Clean Air Act - federal legislation enacted to address certain environmental issues related to air emissions, including acid rain, ozone and toxic air emissions.

Clean Water Act - federal legislation enacted to address certain environmental issues relating to water quality including effluent discharges, cooling water intake, and dredge and fill activities.

COVID-19 - the disease caused by the coronavirus identified in 2019 that caused a global pandemic.

CPCN - Certificate of Public Convenience and Necessity. Authority granted by the KPSC pursuant to Kentucky Revised Statute 278.020 to provide utility service to or for the public or the construction of certain plant, equipment, property or facilities for furnishing of utility service to the public. A CPCN is required for any capital addition, subject to KPSC jurisdiction, in excess of $100 million.

Customer Choice Act - the Pennsylvania Electricity Generation Customer Choice and Competition Act, legislation enacted to restructure the state's electric utility industry to create retail access to a competitive market for generation of electricity.

DDCP - Directors Deferred Compensation Plan.

DER - Distributed Energy Resources.

DSIC - Distribution System Improvement Charge. Authorized under Act 11, which is an alternative ratemaking mechanism providing more-timely cost recovery of qualifying distribution system capital expenditures.

DSM - Demand Side Management. Pursuant to Kentucky Revised Statute 278.285, the KPSC may determine the reasonableness of DSM programs proposed by any utility under its jurisdiction. DSM programs consist of energy efficiency programs intended to reduce peak demand and delay the investment in additional power plant construction, provide customers with tools and information regarding their energy usage and support energy efficiency.

Earnings from Ongoing Operations - a non-GAAP financial measure of earnings adjusted for the impact of special items and used in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" (MD&A).

EBPB - Employee Benefit Plan Board. The administrator of PPL's U.S. qualified retirement plans, which is charged with the fiduciary responsibility to oversee and manage those plans and the investments associated with those plans.

ECR - Environmental Cost Recovery. Pursuant to Kentucky Revised Statute 278.183, Kentucky electric utilities are entitled to the current recovery of costs of complying with the Clean Air Act, as amended, and those federal, state or local environmental requirements that apply to coal combustion wastes and byproducts from the production of energy from coal.

ELG(s) - Effluent Limitation Guidelines, regulations promulgated by the EPA.

Environmental Response Fund - Established in RIPUC Docket No. 2930. Created to satisfy remedial and clean-up obligations of RIE arising from the past ownership and/or operation of manufactured gas plants and sites associated with the operation and disposal activities of such gas plants.

EPA - Environmental Protection Agency, a U.S. government agency.

EPS - earnings per share.

FERC - Federal Energy Regulatory Commission, the U.S. federal agency that regulates, among other things, interstate transmission and wholesale sales of electricity, hydroelectric power projects and related matters.

GAAP - Generally Accepted Accounting Principles in the U.S.

GHG(s) - greenhouse gas(es).

GLT - gas line tracker. The KPSC approved mechanism for LG&E's recovery of certain costs associated with gas transmission lines, gas service lines, gas risers, leak mitigation, and gas main replacements.

GWh - gigawatt-hour, one million kilowatt hours.

IBEW - International Brotherhood of Electrical Workers.

ICPKE - The PPL Incentive Compensation Plan for Key Employees. The ICPKE provides for incentive compensation to certain employees below the level of senior executive.

If-Converted Method - A method applied to calculate diluted EPS for a company with outstanding convertible debt. This method generally adds back the interest charges of the debt to net income and the convertible debt is assumed to have been converted to equity at the beginning of the period, and the resulting common shares are treated as outstanding shares for diluted EPS calculations.

IRA - Inflation Reduction Act, a U.S. federal law, which aims to curb inflation by possibly reducing the federal government budget deficit, lowering prescription drug prices, and investing in domestic energy production while promoting clean energy.

IRS - Internal Revenue Service, a U.S. government agency.

ISO - Independent System Operator.

ISR - Infrastructure, safety and reliability.

KPSC - Kentucky Public Service Commission, the state agency that has jurisdiction over the regulation of rates and service of utilities in Kentucky.

KU 2010 Mortgage Indenture - KU's Indenture, dated as of October 1, 2010, to The Bank of New York Mellon, as supplemented.

kVA - kilovolt ampere.

kWh - kilowatt hour, basic unit of electrical energy.

LCIDA - Lehigh County Industrial Development Authority.

LG&E 2010 Mortgage Indenture - LG&E's Indenture, dated as of October 1, 2010, to The Bank of New York Mellon, as supplemented.

Mcf - one thousand cubic feet, a unit of measure for natural gas.

MMBtu - one million British Thermal Units.

Mill Creek Unit 5 - a combined cycle natural gas unit under construction in Kentucky, jointly owned by LG&E and KU, which is expected to provide additional generating capacity of 198 MW to LG&E and 442 MW to KU beginning in 2027.

Moody's - Moody's Investors Service, Inc., a credit rating agency.

MW - megawatt, one thousand kilowatts.

MWac - megawatt, alternating current. The measure of the power output from a solar installation.

NAAQS - National Ambient Air Quality Standards periodically adopted pursuant to the Clean Air Act.

National Grid USA - National Grid USA is a wholly-owned subsidiary of National Grid plc, a British multinational electricity and gas utility company headquartered in London, England.

NEP - New England Power Company, a National Grid U.S. affiliate.

NERC - North American Electric Reliability Corporation.

NGCC - Natural gas combined cycle.

NPNS - the normal purchases and normal sales exception as permitted by derivative accounting rules. Derivatives that qualify for this exception may receive accrual accounting treatment.

OCI - other comprehensive income or loss.

OVEC - Ohio Valley Electric Corporation, located in Piketon, Ohio, an entity in which LG&E owns a 5.63% interest and KU owns a 2.50% interest, which are recorded at cost. OVEC owns and operates two coal-fired power plants, the Kyger Creek plant in Ohio and the Clifty Creek plant in Indiana, with combined capacities of 2,120 MW.

PAPUC - Pennsylvania Public Utility Commission, the state agency that regulates certain ratemaking, services, accounting and operations of Pennsylvania utilities.

PEDFA - Pennsylvania Economic Development Financing Authority.

Performance unit - stock-based compensation award that represents a variable number of shares of PPL common stock that a recipient may receive based on PPL's attainment of (i) relative total shareowner return (TSR) as compared to companies in the PHLX Utility Sector Index; (ii) corporate return on equity (ROE); (iii) corporate earnings growth (EG); and (iv) corporate environmental, social and governance (ESG) metrics.

PHMSA - Pipeline and Hazardous Materials Safety Administration.

PJM - PJM Interconnection, L.L.C., operator of the electricity transmission network and electricity energy market in all or parts of Delaware, Illinois, Indiana, Kentucky, Maryland, Michigan, New Jersey, North Carolina, Ohio, Pennsylvania, Tennessee, Virginia, West Virginia and the District of Columbia.

PLR - Provider of Last Resort, the role of PPL Electric in providing default electricity supply within its delivery area to retail customers who have not chosen to select an alternative electricity supplier under the Customer Choice Act.

PP&E - property, plant and equipment.

PPA(s) - power purchase agreement(s).

PPL EU Services - PPL EU Services Corporation, a former subsidiary of PPL that, prior to being merged into PPL Services on December 31, 2021, provided administrative, management and support services primarily to PPL Electric.

PPL WPD Investments Limited - PPL WPD Investments Limited, which was, prior to the sale of the U.K. utility business on June 14, 2021, a subsidiary of PPL WPD Limited and parent to WPD plc. PPL WPD Investments Limited was included in the sale of the U.K. utility business on June 14, 2021.

RAR – Retired Asset Recovery rider, established by KPSC orders in 2021 to provide for recovery of and return on the remaining investment in certain electric generating units upon their retirement over a ten-year period following retirement.

RCRA - Resource Conservation and Recovery Act of 1976.

Registrant(s) - refers to the Registrants named on the cover of this Report (each a "Registrant" and collectively, the "Registrants").

RIPUC - Rhode Island Public Utilities Commission, a three-member quasi-judicial tribunal with jurisdiction, powers, and duties to implement and enforce the standards of conduct under R.I. Gen. Laws § 39-1-27.6 and to hold investigations and hearings involving the rates, tariffs, tolls, and charges, and the sufficiency and reasonableness of facilities and accommodations of public utilities.

Rhode Island Division of Public Utilities and Carriers - the Rhode Island Division of Public Utilities and Carriers, which is headed by an Administrator who is not a Commissioner of the RIPUC, exercises the jurisdiction, supervision, power, and duties not specifically assigned to the RIPUC.

RTO - Regional Transmission Operator, an electric power transmission system operator that coordinates, controls and monitors a multi-state electric grid.

Safari Energy - Safari Energy, LLC, which was, prior to the sale of Safari Holdings on November 1, 2022, a subsidiary of Safari Holdings that provided solar energy solutions for commercial customers in the U.S.

Safari Holdings - Safari Holdings, LLC, which was, prior to its sale on November 1, 2022, a subsidiary of PPL and parent holding company of Safari Energy.

Sarbanes-Oxley - Sarbanes-Oxley Act of 2002, which sets requirements for management's assessment of internal controls for financial reporting. It also requires an independent auditor to make its own assessment.

Scrubber - an air pollution control device that can remove particulates and/or gases (primarily sulfur dioxide) from exhaust gases.

SEC - the U.S. Securities and Exchange Commission, a U.S. government agency primarily responsible to protect investors and maintain the integrity of the securities markets.

SIP - PPL Corporation's Amended and Restated 2012 Stock Incentive Plan.

Smart metering technology - technology that can measure, among other things, time of electricity consumption to permit offering rate incentives for usage during lower cost or demand intervals. The use of this technology also has the potential to strengthen network reliability.

SOFR - Secured Overnight Financing Rate, a broad measure of the cost of borrowing cash overnight collateralized by Treasury securities.

S&P - S&P Global Ratings, a credit rating agency.

Superfund - federal environmental statute that addresses remediation of contaminated sites; states also have similar statutes.

TCJA - Tax Cuts and Jobs Act. Comprehensive U.S. federal tax legislation enacted on December 22, 2017.

Total shareowner return - the change in market value of a share of the company's common stock plus the value of all dividends paid on a share of the common stock during the applicable performance period, divided by the price of the common stock as of the beginning of the performance period. The price used for purposes of this calculation is the average share price for the 20 trading days at the beginning and end of the applicable period.

Treasury Stock Method - a method applied to calculate diluted EPS that assumes any proceeds that could be obtained upon exercise of options and warrants (and their equivalents) would be used to purchase common stock at the average market price during the relevant period.

U.K. utility business - PPL WPD Investments Limited and its subsidiaries, including, notably, WPD plc and the four distribution network operators, which substantially represented PPL's U.K. Regulated segment. The U.K. utility business was sold on June 14, 2021.

UWUA - Utility Workers Union of America.

VEBA - Voluntary Employee Beneficiary Association. A tax-exempt trust under the Internal Revenue Code Section 501 (c)(9) used by employers to fund and pay eligible medical, life and similar benefits.

VSCC - Virginia State Corporation Commission, the state agency that has jurisdiction over the regulation of Virginia corporations, including utilities.

WPD - Prior to the sale of the U.K. utility business on June 14, 2021, refers to PPL WPD Investments Limited and its subsidiaries. WPD was included in the sale of the U.K. utility business on June 14, 2021.

WPD plc - Western Power Distribution plc, prior to the sale of the U.K utility business, a U.K. indirect subsidiary of PPL WPD Limited. Its principal indirectly owned subsidiaries are WPD (East Midlands), WPD (South Wales), WPD (South West) and WPD (West Midlands). WPD plc was included in the sale of the U.K. utility business on June 14, 2021.

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Forward-looking Information

Statements contained in this Annual Report concerning expectations, beliefs, plans, objectives, goals, strategies, future events or performance and underlying assumptions and other statements that are other than statements of historical fact are "forward-looking statements" within the meaning of the federal securities laws. Although the Registrants believe that the expectations and assumptions reflected in these statements are reasonable, there can be no assurance that these expectations will prove to be correct. Forward-looking statements are subject to many risks and uncertainties, and actual results may differ materially from the results discussed in forward-looking statements. In addition to the specific factors discussed in "Item 1A. Risk Factors" and in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" in this Annual Report, the following are among the important factors that could cause actual results to differ materially and adversely from the forward-looking statements:

- weather and other conditions affecting generation, transmission and distribution operations, operating costs and customer energy use;
- strategic acquisitions, dispositions, or similar transactions and our ability to consummate these business transactions, integrate the acquired entities or realize expected benefits from them;
- pandemic health events or other catastrophic events such as wildfires, earthquakes, explosions, floods, droughts, tornadoes, hurricanes and other extreme weather-related events (including events potentially caused or exacerbated by climate change) and their impact on economic conditions, financial markets and supply chains;
- capital market conditions, including the availability of capital, credit or insurance, changes in interest rates and certain economic indices, and decisions regarding capital structure;
- volatility in or the impact of other changes in financial markets, commodity prices and economic conditions, including inflation;
- the outcome of rate cases or other cost recovery, revenue or regulatory proceedings;
- the direct or indirect effects on PPL or its subsidiaries or business systems of cyber-based intrusion or the threat of cyberattacks;
- development, adoption and use of artificial intelligence by us, our customers and our third-party vendors;
- significant changes in the demand for electricity;
- expansion of alternative and distributed sources of electricity generation and storage;
- the effectiveness of our risk management programs, including commodity and interest rate hedging;
- defaults by counterparties or suppliers for energy, capacity, coal, natural gas or key commodities, goods or services;
- a material decline in the market value of PPL's equity;
- significant decreases in the fair value of debt and equity securities and their impact on the value of assets in defined benefit plans, and the related cash funding requirements if the fair value of those assets decline;
- interest rates and their effect on pension and retiree medical liabilities, ARO liabilities, interest payable on certain debt securities, and the general economy;
- the potential impact of any unrecorded commitments and liabilities of the Registrants and their subsidiaries;
- new accounting requirements or new interpretations or applications of existing requirements;
- adverse changes in the corporate credit ratings or securities analyst rankings of the Registrants and their securities;
- any requirement to record impairment charges pursuant to GAAP with respect to any of our significant investments;
- laws or regulations to reduce emissions of GHGs or the physical effects of climate change;
- the availability of electricity and natural gas, and any consequences of a perceived or actual inability to serve demand reliably;
- continuing ability to access fuel supply for LG&E and KU, as well as the ability to recover fuel costs and environmental expenditures in a timely manner at LG&E and KU and natural gas supply costs at LG&E and RIE;
- war, armed conflicts, terrorist attacks, or similar disruptive events, including the ongoing conflicts in Ukraine and the Middle East;
- changes in political, regulatory or economic conditions in states or regions where the Registrants or their subsidiaries conduct business;
- the ability to obtain necessary governmental permits and approvals;
- changes in state or federal tax laws or regulations;
- establishment of new tariffs on imported goods;
- changes in state, federal or foreign legislation or regulatory developments;
- the impact of any state, federal or foreign investigations applicable to the Registrants, their subsidiaries or the energy industry;
- our ability to attract and retain qualified employees;
- the effect of changing expectations and demands of our customers, regulators, investors and stakeholders, including differing views on environmental, social and governance concerns;
- the effect of any business or industry restructuring;

- development of new projects, markets and technologies;
- the ability to control costs and avoid cost and schedule overruns during the development, construction and operation of generation facilities or other projects;
- performance of new ventures;
- collective labor bargaining negotiations and labor costs;
- risks related to wildfires, including costs of potential regulatory penalties and other liabilities, and the cost and availability of insurance and damages in excess of insurance liability coverage; and
- the outcome of litigation involving the Registrants and their subsidiaries.

Any forward-looking statements should be considered in light of these important factors and in conjunction with other documents of the Registrants on file with the SEC.

New factors that could cause actual results to differ materially from those described in forward-looking statements emerge from time to time, and it is not possible for the Registrants to predict all such factors, or the extent to which any such factor or combination of factors may cause actual results to differ from those contained in any forward-looking statement. Any forward-looking statement speaks only as of the date on which such statement is made, and the Registrants undertake no obligation to update the information contained in the statement to reflect subsequent developments or information.

Investors should note that PPL announces material financial information in SEC filings, press releases and public conference calls. In accordance with SEC guidelines, PPL also uses the Investors section of its website, www.pplweb.com, to communicate with investors. It is possible that the financial and other information posted there could be deemed to be material information. The information on PPL's website is not part of this document.

PART I

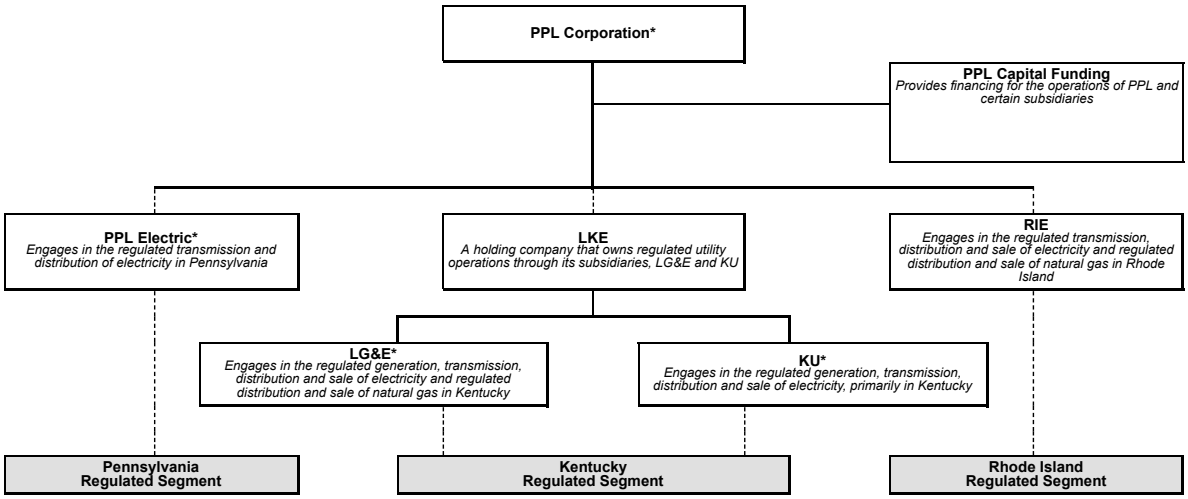
ITEM 1. BUSINESS

General

(All Registrants)

PPL, headquartered in Allentown, Pennsylvania, is a utility holding company, incorporated in 1994. PPL, through its regulated utility subsidiaries, delivers electricity to customers in Pennsylvania, Kentucky, Virginia, and Rhode Island; delivers natural gas to customers in Kentucky and Rhode Island; and generates electricity from power plants in Kentucky.

PPL's principal subsidiaries at December 31, 2024 are shown below (* denotes a Registrant).



In addition to PPL, the other Registrants included in this filing are as follows.

PPL Electric, headquartered in Allentown, Pennsylvania, is a wholly-owned subsidiary of PPL and a regulated public utility that is an electricity transmission and distribution service provider in eastern and central Pennsylvania. PPL Electric is subject to regulation as a public utility by the PAPUC, and certain of its transmission activities are subject to the jurisdiction of the FERC under the Federal Power Act. PPL Electric delivers electricity in its Pennsylvania service area and provides electricity supply to retail customers in that area as a PLR under the Customer Choice Act. PPL Electric was organized in 1920 as Pennsylvania Power & Light Company.

LG&E, headquartered in Louisville, Kentucky, is a wholly-owned subsidiary of LKE and a regulated utility engaged in the generation, transmission, distribution and sale of electricity and distribution and sale of natural gas in Kentucky. LG&E is subject to regulation as a public utility by the KPSC, and certain of its transmission activities are subject to the jurisdiction of the FERC under the Federal Power Act. LG&E was incorporated in 1913.

KU, headquartered in Lexington, Kentucky, is a wholly-owned subsidiary of LKE and a regulated utility engaged in the generation, transmission, distribution and sale of electricity in Kentucky and Virginia. KU is subject to regulation as a public utility by the KPSC and the VSCC, and certain of its transmission and wholesale power activities are subject to the jurisdiction

of the FERC under the Federal Power Act. KU serves its Kentucky customers under the KU name and its Virginia customers under the Old Dominion Power name. KU was incorporated in Kentucky in 1912 and in Virginia in 1991.

Segment Information

(PPL)

PPL is organized into three reportable segments as depicted in the chart above: Kentucky Regulated, which primarily represents the results of LG&E and KU, Pennsylvania Regulated, which primarily represents the results of PPL Electric, and Rhode Island Regulated, which primarily represents the results of RIE. "Corporate and Other" primarily includes corporate level financing costs, certain unallocated corporate costs, and certain non-recoverable costs incurred in conjunction with the acquisition of Rhode Island Energy and the financial results of Safari Energy, prior to its sale on November 1, 2022.

A comparison of PPL's Regulated segments is shown below.

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated
For the year ended December 31, 2024:			
Operating Revenues (in billions)	$ 3.6	$ 2.9	$ 2.0
Net Income (in millions)	$ 620	$ 574	$ 109
Electricity delivered (GWh)	30,109	36,611	7,371
Natural gas delivered (Bcf)	42	—	37
At December 31, 2024:			
Regulatory Asset Base (in billions) (a)	$ 12.4	$ 10.2	$ 3.8
Service area (in square miles)	8,000	10,000	1,200
Customers (in millions)	1.4	1.5	0.8

(a) Represents capitalization for Kentucky Regulated and rate base for Pennsylvania Regulated and Rhode Island Regulated. The amount for Rhode Island Regulated excludes acquisition-related adjustments for non-earning assets.

See Note 2 to the Financial Statements for additional financial information by segment. See Note 3 to the Financial Statements for additional revenue information.

(PPL Electric, LG&E and KU)

PPL Electric has two operating segments, distribution and transmission, which are aggregated into a single reportable segment. Each of LG&E and KU operates as a single operating and reportable segment.

Kentucky Regulated Segment *(PPL)*

The Kentucky Regulated segment consists primarily of the regulated electricity generation, transmission and distribution operations conducted by LG&E and KU, as well as LG&E's regulated distribution and sale of natural gas.

(PPL, LG&E and KU)

LG&E and KU are engaged in the regulated generation, transmission, distribution and sale of electricity in Kentucky and, in KU's case, also Virginia. LG&E also engages in the distribution and sale of natural gas in Kentucky. LG&E provides electric service to approximately 440,000 customers in Louisville and adjacent areas in Kentucky, covering approximately 700 square miles in nine counties and provides natural gas service to approximately 336,000 customers in its electric service area and eight additional counties in Kentucky. KU provides electric service to approximately 549,000 customers in 77 counties in central, southeastern and western Kentucky and approximately 28,000 customers in five counties in southwestern Virginia, covering approximately 4,800 non-contiguous square miles. KU also sells wholesale electricity to two municipalities in Kentucky under load following contracts.

Franchises and Licenses

LG&E and KU provide electricity delivery service, and LG&E provides natural gas distribution service, in their respective service territories pursuant to certain franchises, licenses, statutory service areas, easements and other rights or permissions granted by state legislatures, cities or municipalities or other entities.

Competition

There are currently no other electric public utilities operating within the electric service areas of LG&E and KU. From time to time, bills are introduced into the Kentucky General Assembly which seek to authorize, promote or mandate increased distributed generation, customer choice or other developments. Neither the Kentucky General Assembly nor the KPSC has adopted or approved a plan or timetable for retail electric industry competition in Kentucky. The nature or timing of legislative or regulatory actions, if any, regarding industry restructuring and their impact on LG&E and KU, which may be significant, cannot currently be predicted. Virginia, formerly a deregulated jurisdiction, has enacted legislation that implemented a hybrid model of cost-based regulation. KU's operations in Virginia have been and remain regulated.

Alternative energy sources such as electricity, oil, propane and other fuels indirectly impact LG&E's natural gas revenues. Marketers may also compete to sell natural gas to certain large end-users. LG&E's natural gas tariffs include gas price pass-through mechanisms relating to its sale of natural gas as a commodity. Therefore, customer natural gas purchases from alternative suppliers do not generally impact LG&E's profitability. Some large industrial and commercial customers, however, may physically bypass LG&E's facilities and seek delivery service directly from interstate pipelines or other natural gas distribution systems.

Power Supply

At December 31, 2024, LG&E owned generating capacity of 2,466 MW and KU owned generating capacity of 4,798 MW. See "Item 2. Properties - Kentucky Regulated Segment" for a complete list of generating facilities.

The system capacity of LG&E's and KU's owned generation is based upon several factors, including the operating experience and physical condition of the units, and may be revised periodically to reflect changes in circumstances.

During 2024, LG&E's and KU's power plants generated the following amounts of electricity:

	GWh	
Fuel Source	**LG&E**	**KU**
Coal	10,046	14,276
Gas	1,586	4,483
Hydro	235	54
Solar	8	12
Total (a)	11,875	18,825

(a) This generation represents a decrease for LG&E of 1% and an increase for KU of 8% from 2023 output.

The majority of LG&E's and KU's generated electricity was used to supply their retail customer bases.

LG&E and KU jointly dispatch their generation units with the lowest cost generation used to serve their customers. When LG&E has excess generation capacity after serving its own customers and its generation cost is lower than that of KU, KU purchases electricity from LG&E and vice versa.

Due to environmental requirements and energy efficiency measures, as of December 31, 2024, LG&E and KU have retired approximately 1,500 MW of coal-fired generation plants since 2010, including the retirement of a 300 MW coal-fired unit in December 2024 at the Mill Creek plant.

LG&E and KU received approval from the KPSC to develop a 4 MW Solar Share facility to service a Solar Share program. The Solar Share program is a voluntary program that allows customers to subscribe capacity in the Solar Share facility. Construction commences, in 500-kilowatt phases, when subscription is complete. Construction of five 500-kilowatt phases was completed as of December 31, 2022. LG&E and KU continue to market the program and are accepting subscriptions for the sixth 500-kilowatt phase.

On November 6, 2023, the KPSC issued an order approving LG&E’s and KU’s December 15, 2022 CPCN requests (i) to construct a 640 MW net summer rating NGCC combustion turbine at LG&E's Mill Creek Generating Station in Jefferson County, Kentucky, (ii) to construct a 120 MWac solar photovoltaic electric generating facility in Mercer County, Kentucky, (iii) to acquire a 120 MWac solar facility to be built by a third-party solar developer in Marion County, Kentucky and (iv) to construct a 125 MW, 4-hour battery energy storage system facility at KU's E.W. Brown Generating Station. The order also authorized LG&E's and KU's entry into four potential solar PPAs, subject to certain conditions, but deferred for future proceedings specific decisions on cost recovery treatment or mechanisms. Agreements related to two of the four potential solar

PPAs have been terminated. One PPA agreement was terminated by the developer due to land control issues. The second agreement terminated contractually due to a PPA price increase that was not acceptable to LG&E and KU. Further, the order approved the new, adjusted or expanded energy efficiency programs contained in the requested 2024-2030 DSM plan.

The KPSC order included approval of the requested retirements of two existing coal-fired generation units at LG&E's Mill Creek Unit 1 (300 MW) in 2024, which occurred on December 31, 2024, and Mill Creek Unit 2 (297 MW) in 2027, subject to certain conditions, and three small gas-fired units. The order denied approval of the retirement of KU's E.W. Brown 3 Unit (412 MW) and Ghent Unit 2 (486 MW) in 2028 at this time, citing the need for additional clarity regarding environmental compliance regulations.

The new NGCC facility will be jointly owned by LG&E (31%) and KU (69%) and the solar units will be jointly owned by LG&E (37%) and KU (63%), the battery storage unit will be owned by LG&E, and the proposed PPA transactions and DSM programs will be entered into or conducted jointly by LG&E and KU, consistent with LG&E and KU's shared dispatch, cost allocation, tariff or other frameworks.

In February 2024, LG&E and KU entered into agreements to begin construction of Mill Creek Unit 5. Total project costs are estimated at approximately $1.0 billion, including AFUDC. Commercial operation of the facility is anticipated to begin in mid-2027.

Fuel Supply

Coal and natural gas are expected to be the predominant fuels used by LG&E and KU for generation for the foreseeable future. Natural gas used for generation is purchased using contractual arrangements separate from LG&E's natural gas distribution operations. Natural gas and oil are also used for intermediate and peaking capacity and flame stabilization in coal-fired boilers.

Fuel inventory is maintained at levels estimated to be necessary to avoid operational disruptions at coal-fired generating units. Reliability of coal deliveries can be affected from time to time by several factors including fluctuations in demand, coal mine production issues, high or low river level events, lock outages and other supplier or transporter operating or financial difficulties.

LG&E and KU have entered into coal supply agreements with various suppliers for coal deliveries through 2030 and augment their coal supply agreements with spot market purchases, as needed.

For their existing units, LG&E and KU expect, for the foreseeable future, to purchase most of their coal from western Kentucky, southern Indiana, southern Illinois, northern West Virginia and western Pennsylvania. LG&E and KU continue to purchase certain quantities of ultra-low sulfur content coal from Wyoming for blending at Trimble County Unit 2. Coal is delivered to the generating plants primarily by barge and rail.

To enhance the reliability of natural gas supply, LG&E and KU have secured firm long-term pipeline transport capacity services with contracts of various durations through 2056 on the interstate pipeline serving Cane Run Unit 7, six simple cycle combustion turbines at the Trimble County site, and the future Mill Creek Unit 5. This pipeline also serves the two simple cycle units at the Paddy's Run site. For the seven simple cycle combustion turbines at the E.W. Brown facility, no firm long-term pipeline transport capacity has been purchased due to the facility's connection to two interstate pipelines and some of the units having dual fuel capability.

LG&E and KU have firm contracts for a portion of the natural gas fuel for Cane Run Unit 7 through 2026. The bulk of the natural gas fuel is expected to be purchased on the spot market.

(PPL and LG&E)

Natural Gas Distribution Supply

Four underground natural gas storage fields in service, with a current working natural gas capacity of approximately 11 Bcf, are used to provide natural gas service to LG&E's firm sales customers. Natural gas is stored during the summer season for withdrawal during the following winter heating season. Without this storage capacity, LG&E would need to purchase additional natural gas and pipeline transportation services during winter months when customer demand increases, and the cost of natural gas supply and pipeline transportation services are expected to be higher. At December 31, 2024, LG&E had 9 Bcf of natural

gas stored underground with a carrying value of $29 million. In 2024, LG&E completed the multi-year project to retire a fifth underground natural gas storage field, which was no longer in service.

LG&E has a portfolio of supply arrangements of varying terms that provide competitively priced natural gas designed to meet its firm sales obligations. These natural gas supply arrangements include pricing provisions that are market-responsive. In tandem with pipeline transportation services, these natural gas supplies provide the reliability and flexibility necessary to serve LG&E's natural gas customers.

LG&E purchases natural gas supply transportation services from two pipelines. LG&E has a set of contracts with one pipeline that are subject to termination by LG&E between 2026 and 2030. Total winter season capacity under these contracts is 184,900 MMBtu/day and summer season capacity is 60,000 MMBtu/day. LG&E has two additional contracts with this same pipeline. One contract is for pipeline capacity through 2026 for 60,000 MMBtu/day during both the winter and summer seasons. The other contract is for pipeline capacity through 2028 for 30,000 MMBtu/day during the winter season. LG&E has a single contract with a second pipeline with a total capacity of 20,000 MMBtu/day during both the winter and summer seasons that expires in 2030.

LG&E expects to purchase natural gas supplies for its gas distribution operations from onshore producing regions in South Texas, East Texas, North Louisiana and Arkansas, as well as gas originating in the Marcellus and Utica production areas.

(PPL, LG&E and KU)

Transmission

LG&E and KU contract with the Tennessee Valley Authority to act as their transmission reliability coordinator and contract with TranServ International, Inc. to act as their independent transmission organization.

Rates

LG&E is subject to the jurisdiction of the KPSC and the FERC, and KU is subject to the jurisdiction of the KPSC, the VSCC and the FERC. LG&E and KU operate under a FERC-approved open access transmission tariff.

LG&E's and KU's Kentucky base rates are calculated based on a return on capitalization (common equity, long-term debt and short-term debt) including adjustments for certain net investments and costs recovered separately through other means. As such, LG&E and KU generally earn a return on regulatory assets in Kentucky.

KU's Virginia base rates are calculated based on a return on rate base (net utility plant plus certain regulatory assets and working capital less accumulated deferred income taxes, certain regulatory liabilities and miscellaneous deductions) and include recovery of applicable operations and maintenance expenses.

KU's rates to two municipal customers for wholesale power requirements are calculated based on annual updates to a formula rate that utilizes a return on rate base (net utility plant plus certain regulatory assets and working capital less accumulated deferred income taxes, certain regulatory liabilities and miscellaneous deductions) and include recovery of applicable operations and maintenance expenses.

See "Financial and Operational Developments" in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" and Note 7 to the Financial Statements for additional information on current rate proceedings and rate mechanisms.

Pennsylvania Regulated Segment *(PPL)*

The Pennsylvania Regulated segment consists of PPL Electric, a regulated public utility engaged in the distribution and transmission of electricity.

(PPL and PPL Electric)

PPL Electric delivers electricity to approximately 1.5 million customers in a 10,000-square mile territory in 29 counties within eastern and central Pennsylvania. PPL Electric also provides electricity to retail customers in this territory as a PLR under the Customer Choice Act.

Franchises and Licenses

PPL Electric provides electricity delivery service in its service territory pursuant to certain franchises, licenses, statutory service areas, easements and other rights or permissions granted by the Pennsylvania state legislature, cities or municipalities or other entities.

Competition

Pursuant to authorizations from the Commonwealth of Pennsylvania and the PAPUC, PPL Electric operates a regulated distribution monopoly in its service area. Accordingly, PPL Electric does not face competition in its electricity distribution business. Pursuant to the Customer Choice Act, generation of electricity is a competitive business in Pennsylvania, and PPL Electric does not own or operate any generation facilities.

The PPL Electric transmission business, operating under a FERC-approved PJM Open Access Transmission Tariff, is subject to competition pursuant to FERC Order 1000 from entities that are not incumbent PJM transmission owners with respect to the construction and ownership of transmission facilities within PJM.

Rates and Regulation

Transmission

PPL Electric's transmission facilities are within PJM, which operates the electricity transmission network and electric energy market in the Mid-Atlantic and Midwest regions of the U.S.

PJM serves as a FERC-approved Regional Transmission Operator (RTO) to promote greater participation and competition in the region it serves. In addition to operating the electricity transmission network, PJM also administers regional markets for energy, capacity and ancillary services. A primary objective of any RTO is to separate the operation of, and access to, the transmission grid from market participants that buy or sell electricity in the same markets. Electric utilities continue to own the transmission assets and to receive their share of transmission revenues, but the RTO directs the control and operation of the transmission facilities. Certain types of transmission investments are subject to competitive processes outlined in the PJM tariff.

PPL Electric's transmission revenues are billed in accordance with a FERC-approved Open Access Transmission Tariff that utilizes a formula-based rate recovery mechanism. Under this formula, beginning in 2023, rates are put into effect on January 1st of each year based upon actual expenditures from the most recently filed FERC Form 1, forecasted capital additions, and other data based on PPL Electric’s books and records. 2023 was considered a transitional period as the calendar year rate approved by FERC became effective April 1, 2023. Rates are compared during the year to the estimated annual expenses and capital additions that will be filed in PPL Electric’s annual FERC Form 1, filed under the FERC's Uniform System of Accounts. Under the mechanism, any difference between the revenue requirement in effect and actual expenditures incurred for that year is recorded as a regulatory asset or regulatory liability, and the regulatory asset or regulatory liability is to be recovered from or returned to customers starting one year after the conclusion of the rate year.

As a PLR, PPL Electric also purchases transmission services from PJM. See "PLR" below.

See Note 7 to the Financial Statements for additional information on rate mechanisms and regulatory matters.

Distribution

PPL Electric's distribution base rates are calculated based on a return on rate base (net utility plant plus a cash working capital allowance less plant-related deferred taxes and other miscellaneous additions and deductions). All regulatory assets and liabilities, except accumulated deferred income taxes, are excluded from the return on rate base. Therefore, no return is earned on the related assets unless specifically provided for by the PAPUC. Currently, PPL Electric's Smart Meter rider and the DSIC are the only riders authorized to earn a return. Certain operating expenses are also included in PPL Electric's distribution base rates including wages and benefits, other operation and maintenance expenses, depreciation and taxes.

Pennsylvania's Alternative Energy Portfolio Standard (AEPS) requires electric distribution companies and electricity generation suppliers to obtain from alternative energy resources a portion of the electricity sold to retail customers in Pennsylvania. Under the default service procurement plans approved by the PAPUC, PPL Electric purchases all of the alternative energy generation supply it needs to comply with the AEPS.

Act 129 created an energy efficiency and conservation program, a demand side management program, smart metering technology requirements, new PLR generation supply procurement rules, remedies for market misconduct and changes to the existing AEPS.

Act 11 authorizes the PAPUC to approve two specific ratemaking mechanisms: the use of a fully projected future test year in base rate proceedings and, subject to certain conditions, the use of a DSIC. Such alternative ratemaking procedures and mechanisms provide opportunity for accelerated cost-recovery and, therefore, are important to PPL Electric as it is in a period of significant capital investment to maintain and enhance the reliability of its delivery system, including the replacement of aging assets. PPL Electric utilized the fully projected future test year mechanism in its 2015 base rate proceeding. PPL has had the ability to utilize the DSIC recovery mechanism since July 2013.

See Note 7 to the Financial Statements for additional information on rate mechanisms and legislative and regulatory matters.

PLR

The Customer Choice Act requires electric distribution companies, including PPL Electric, or an alternative supplier approved by the PAPUC, to act as a PLR of electricity supply for customers who do not choose to shop for supply with a competitive supplier and provides that electricity supply costs will be recovered by the PLR pursuant to PAPUC regulations. In 2024, the following average percentages of PPL Electric's customer load were provided by competitive suppliers: 43% of residential, 82% of small commercial and industrial and 98% of large commercial and industrial customers.

PPL Electric’s electricity generation costs are established based upon the results of a competitive solicitation process. In December 2020, the PAPUC approved PPL Electric’s default service plan for the period June 1, 2021 through May 31, 2025, which included a total of eight solicitations for electricity supply held semiannually in April and October. Through December 31, 2024, all auctions of the plan were completed. This plan also included eight solicitations for alternative energy credits held semiannually in January and July. Through January 2025, all alternative energy credit solicitations have been completed.

On November 7, 2024, the PAPUC approved PPL Electric's default service plan for the period of June 1, 2025 through May 31, 2029, which includes a total of eight solicitations for electricity supply held semiannually in February and July. The new plan also includes solicitations for alternative energy credits held annually in July with the first solicitation in July 2025 and the final solicitation in July 2029.

Pursuant to the plans, PPL Electric contracts for all electricity supply for residential, commercial and industrial customers who elect to take default service from PPL Electric. These solicitations contain a mix of products including 10-year block energy contracts for residential customers, 12- and 24-month fixed-price load-following contracts for residential and small commercial and industrial customers, 12-month real-time pricing contracts for large commercial and industrial customers, and alternative energy credit contracts for residential, commercial and industrial customers. These contracts fulfill PPL Electric's obligation to provide customer electricity supply as a PLR.

Numerous alternative suppliers have offered to provide generation supply in PPL Electric's service area. As the cost of generation supply is a pass-through cost for PPL Electric, its financial results are not impacted if its customers purchase electricity supply from these alternative suppliers.

Rhode Island Regulated Segment *(PPL)*

The Rhode Island Regulated segment consists primarily of the regulated electricity transmission and distribution operations and regulated distribution and sale of natural gas conducted by RIE.

RIE is engaged in the regulated transmission, distribution and sale of electricity and regulated distribution and sale of natural gas in Rhode Island. RIE provides electric service to approximately 515,000 customers and natural gas service to approximately 280,000 customers. RIE's service area covers substantially all of Rhode Island.

Franchises and Licenses

RIE provides electricity delivery service and natural gas distribution service in its service territory pursuant to certain franchises, licenses, statutory service areas, easements and other rights or permissions granted by the Rhode Island state legislature, cities or municipalities or other entities.

Competition

There are currently no other electric or gas public utilities operating within the service area of RIE.

Alternative energy sources such as electricity, oil, propane and other fuels indirectly impact RIE's natural gas revenues. Marketers may also compete to sell natural gas to certain large end-users. RIE's natural gas tariffs include gas price pass-through mechanisms relating to its sale of natural gas as a commodity. Therefore, customer natural gas purchases from alternative suppliers do not generally impact RIE's profitability. Some large industrial and commercial customers, however, may physically bypass RIE's facilities and seek delivery service directly from interstate pipelines or other natural gas distribution systems.

Rates and Regulation

In general, RIE operates subject to the jurisdiction of the FERC, the RIPUC and the Rhode Island Division of Public Utilities and Carriers.

Distribution

RIE owns and maintains electric and natural gas distribution networks in Rhode Island. Distribution revenues are primarily from the sale of electricity, natural gas, and related services to retail customers. Distribution sales are regulated by the RIPUC, which is responsible for approving the rates and other terms of services as part of the rate making process. Natural gas and electric distribution revenues are derived from the regulated sale and distribution of electricity and natural gas to residential, commercial, and industrial customers within RIE's service territory under the tariff rates. The tariff rates approved by the RIPUC are designed to recover the costs incurred by RIE for products and services provided, along with a return on investment.

RIE's distribution base rates are calculated based on a return on rate base (net utility plant plus a cash working capital allowance less plant-related deferred taxes and other miscellaneous additions and deductions). All regulatory assets and liabilities, except accumulated deferred income taxes, are excluded from the return on rate base. Therefore, no return is earned on the related assets unless specifically provided for by the RIPUC. Currently, RIE's ISR and Renewable Energy Growth Program adjustment mechanisms are the only mechanisms authorized to earn a return. Certain operating expenses are also included in RIE's distribution base rates including wages and benefits, other operation and maintenance expenses, depreciation, and taxes.

Transmission

RIE owns an electric transmission system in Rhode Island. RIE's transmission services are regulated by the FERC and coordinated with ISO – New England.

Deferral Mechanisms

RIE records revenues in accordance with accounting principles for rate-regulated operations for arrangements between RIE and the applicable regulator. These include various deferral mechanisms such as capital trackers, energy efficiency programs, and other programs that qualify as Alternative Revenue Programs (ARPs). ARPs enable RIE to adjust rates in the future, in response to past activities or completed events. RIE's electric and gas distribution rates both have a revenue decoupling mechanism, which allows for annual adjustments to the RIE's delivery rates, as a result of the reconciliation between allowed revenue and billed revenue. RIE also has other ARPs related to the achievement of certain objectives, demand side management initiatives, and certain other rate making mechanisms. RIE recognizes ARPs with a corresponding offset to a regulatory asset or liability account when the regulatory specified events or conditions have been met, when the amounts are determinable, and are probable of recovery (or payment) through future rate adjustments.

Last Resort Service (LRS)

RIE is required by the RIPUC and by statute to provide LRS to all customers who have not elected to receive their electric supply from a non-regulated power producer or any customer who, for any reason, has stopped receiving generation service from a non-regulated power producer.

The charge for LRS is the sum of the applicable LRS charges in addition to all appropriate Retail Delivery charges as stated in the applicable tariff. The monthly charge for LRS also includes the costs incurred by RIE to comply with the Renewable Energy Standard, established in Rhode Island General Laws Section 39-26-1 and the costs to comply with the RIPUC's Rules Governing Energy Source Disclosure. The charge for LRS includes the administrative costs associated with the procurement of LRS, including an adjustment for uncollectible accounts as approved by the RIPUC.

Numerous alternative suppliers have offered to provide generation supply in RIE's service area. As the cost of generation supply is a pass-through cost for RIE, its financial results are not impacted if its customers purchase electricity supply from these alternative suppliers.

See Note 7 to the Financial Statements for additional information on rate mechanisms and regulatory matters.

Natural Gas Distribution Supply

To meet the projected annual gas supply requirements of approximately 37 Bcf, RIE has a portfolio of gas supply arrangements of varying contractual terms and durations to provide service to its customers. These natural gas supply arrangements include contracts with natural gas producers and marketers that reflect market price signals. RIE also has firm pipeline and underground storage capacity contracts to support the delivery of natural gas supplies to its customers. To manage the winter peak requirements for RIE customers, RIE contracts for liquified natural gas (LNG) service and owns and operates certain LNG storage facilities.

The RIE gas supply portfolio includes contracts for firm transportation service with eleven interstate pipeline companies and natural gas storage operators. These contracts have various termination dates with certain contracts being subject to evergreen renewal provisions providing RIE with flexibility in managing its upstream resource portfolio.

RIE has purchased and expects to continue to purchase natural gas supplies for its gas distribution operations from onshore producing regions accessed by its pipeline capacity portfolio in South Texas, East Texas, and Louisiana, as well as gas originating in the Marcellus and Utica production areas. RIE expects to purchase certain natural gas supplies that originate in Canada and from regional LNG import terminals.

Corporate and Other *(PPL)*

PPL Services provides PPL subsidiaries with administrative, management and support services. The costs of these services are charged directly to the respective recipients for the services provided or indirectly charged to applicable recipients based on an average of the recipients' relative invested capital, operation and maintenance expenses and number of employees or a ratio of overall direct and indirect costs.

PPL Capital Funding provides financing for the operations of PPL and certain subsidiaries. PPL's growth in rate-regulated businesses provides the organization with an enhanced corporate level financing alternative, through PPL Capital Funding, that enables PPL to cost effectively support targeted credit profiles across all of PPL's rated companies. As a result, PPL utilizes PPL Capital Funding as a source of capital in financings, in addition to continued direct financing by certain operating subsidiaries. Unlike those of PPL Services, PPL Capital Funding's costs are not generally charged to PPL subsidiaries. Costs are charged directly to PPL.

ENVIRONMENTAL MATTERS

(All Registrants)

The Registrants are subject to certain existing and developing federal, regional, state and local laws and regulations with respect to air and water quality, land use and other environmental matters, and may be subject to different and more stringent laws and regulations enacted in the future. The EPA and other federal agencies with jurisdiction over environmental matters have issued numerous environmental regulations relating to air, water and waste that directly affect the electric power industry. Due to these environmental issues, it may be necessary for the Registrants to modify or cease certain operations or operation of certain facilities to comply with statutes, regulations and other requirements of regulatory bodies or courts. In addition, legal challenges to environmental permits or rules add uncertainty to estimating future costs of complying with such permits and rules. The Registrants are monitoring executive orders and other ongoing actions by the new Presidential administration, but are unable to predict changes in regulations, regulatory guidance, legal interpretations, policy positions, and implementation actions that may result.

See “Legal Matters” in Note 12 to the Financial Statements for a discussion of environmental commitments and contingencies. See "Financial Condition - Liquidity and Capital Resources - Forecasted Uses of Cash - Capital Expenditures" in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" for information on projected environmental capital expenditures for 2025 through 2027. See Note 18 to the Financial Statements for information related to the impacts of CCRs on AROs.

LG&E and KU are entitled to recover, through the ECR mechanism, certain costs of complying with the Clean Air Act, as amended, and other federal, state and local environmental requirements applicable to coal combustion wastes and by-products from coal-fired generating facilities upon KPSC review. Costs not covered by the ECR mechanism for LG&E and KU and all such costs for PPL Electric and RIE are subject to rate recovery at the discretion of the companies' respective state regulatory authorities, or the FERC, if applicable. Because PPL Electric and RIE do not own any generating plants, they have less exposure to related environmental compliance costs. The Registrants can provide no assurances as to the ultimate outcome of future proceedings before regulatory authorities.

Air

(PPL, LG&E and KU)

NAAQS

Applicable regulations require each state to identify areas within its boundaries that fail to meet the NAAQS, (known as nonattainment areas), and develop a state implementation plan to achieve and maintain compliance. States that are found to contribute significantly to another state's nonattainment with ozone standards are required to establish "good neighbor" state implementation plans. In addition, for attainment of ozone and fine particulates standards, certain states, including Kentucky, are subject to a regional EPA program known as the Cross-State Air Pollution Rule (CSAPR).

The Clean Air Act has a significant impact on the operation of fossil fuel generation plants. The Clean Air Act requires the EPA periodically to establish and review NAAQS for six pollutants including ozone (contributed to by nitrogen oxide emissions) and particulate matter, which are particularly relevant for fossil fuel generation plants. On February 2, 2024, the D.C. Circuit Court granted the EPA’s motion for voluntary remand, without vacatur, of the ozone rule, which was under legal challenge. The EPA will complete a new review to incorporate new studies and updated analyses to determine the adequacy of the existing ozone standard. On March 6, 2024, the EPA finalized revisions to the particulate matter standard that lowers the primary standard for fine particulates. Several states and trade groups challenged the EPA’s finalized revisions to the particulate matter standard in the D.C. Circuit Court. Nonattainment designations for counties in which LG&E and KU generation is located, including Jefferson County, Kentucky, could potentially require additional particulate matter and nitrogen oxide reductions from sources including LG&E’s Mill Creek Station, and more stringent requirements for new generation. PPL, LG&E, and KU are unable to predict future implementation actions or the outcome of future evaluations by the EPA and the states with respect to the NAAQS standards.

In March 2021, the EPA released final revisions to the Cross-State Air Pollution Rule (CSAPR), aimed at ensuring compliance with the 2008 ozone NAAQS and providing for reductions in ozone season nitrogen oxide emissions for 2021 and subsequent years. In March 2023, the EPA released a final Federal Implementation Plan under the Good Neighbor provisions of the Clean Air Act providing for significant additional nitrogen oxide emission reductions for compliance with the revised 2015 ozone NAAQS. The reductions in Kentucky state-wide nitrogen oxide budgets were scheduled to commence in 2023, with the largest reductions planned for 2026. The rules provide for reduced availability of nitrogen oxide allowances that have historically permitted operational flexibility for fossil units and could potentially result in constraints that may require implementation of additional emission controls or accelerate implementation of lower emission generation technologies. In June 2024, the U.S. Supreme Court issued a stay of the Good Neighbor Plan while the D.C. Circuit Court considers legal challenges to the rule. On December 10, 2024, EPA published in the Federal Register a supplement to the record. On December 6, 2024, the U.S. Court of Appeals for the Sixth Circuit vacated and remanded the EPA’s disapproval of Kentucky’s state implementation plan for the ozone NAAQS. PPL, LG&E, and KU are monitoring ongoing legal and regulatory developments.

PPL, LG&E, and KU are unable to predict the ultimate outcome of pending litigation or future emission reductions that may be required by future federal rules or state implementation actions. Compliance with the NAAQS, CSAPR, Good Neighbor Plan, and related requirements may require installation of additional pollution controls or other compliance actions, inclusive of retirements, the costs of which PPL, LG&E and KU believe would be subject to rate recovery.

Modification of Mercury and Air Toxics Standards

In 2012, the EPA issued the Mercury and Air Toxics Standards (MATS) rule requiring reductions in mercury and other hazardous air pollutants from fossil fuel-fired power plants. LG&E and KU installed significant controls to achieve compliance with MATS and other rules. On May 7, 2024, the EPA issued a final rule increasing the stringency of MATS and further reducing emissions of certain hazardous air pollutants to reflect perceived developments in control technologies. Legal challenges to the rule have been filed in the D.C. Circuit Court. PPL, LG&E, and KU have reviewed the final rule and do not expect significant operational changes or additional controls to be required.

Greenhouse Gas Standards

On May 9, 2024, the EPA issued a final rule under Section 111 of the Clean Air Act which establishes performance standards and emissions limits aimed at reducing GHG emissions from certain new, existing, and modified fossil fuel-fired electric generating units (EGUs). In the final rule, the EPA announced it would set performance standards for existing natural gas-fired turbines in a future rule. The standards require phased implementation of carbon mitigation technologies including state-of-the-art efficiency requirements, carbon capture and sequestration, and natural gas co-firing. New natural gas EGUs would be immediately subject to the stricter efficiency standard. Legal challenges to the rule have been filed in the D.C. Circuit Court. PPL, LG&E, and KU are unable to predict the impact of new GHG reduction requirements until completion of a comprehensive review and resolution of related legal and regulatory proceedings. While the impact of new GHG reduction requirements on operations and financial results of operations could potentially be substantial, the cost of complying with such requirements is expected to be subject to rate recovery.

Climate Change (All Registrants)

In recent years the federal government has undertaken various efforts aimed at addressing climate change, which could have far-reaching impacts on PPL's business operations, products, and services. In 2022, the U.S. Supreme Court ruled that provisions of the EPA's Clean Power Plan, premised on generation shifting from coal-fired plants to lower emitting natural gas-fired plants and renewables, exceeded the authority granted to the EPA under the Clean Air Act. While the EPA contends that the new GHG emissions rule discussed above is consistent with the provisions of the Clean Air Act, it is uncertain how a ruling from the D.C. Circuit Court or, if appealed, the U.S. Supreme Court may affect the new GHG emissions rule and any future EPA rulemaking on GHG emissions. The new Presidential administration has issued various executive orders regarding climate change initiatives and is expected to consider changes in regulations, regulatory guidance, legal interpretations, policy positions and implementation actions, but the Registrants are unable to predict any changes that may ultimately be adopted. All of these developments are preliminary or ongoing in nature and the Registrants cannot predict the final outcome or ultimate impact on operations.

PPL has adopted a goal of net-zero carbon emissions by 2050, which PPL expects will include continuing to retire coal-fired generation and investing in research and innovation that will help to achieve this goal, while maintaining reliable and affordable energy in our service territories. The net-zero goal relates to direct and indirect carbon emissions consistent with Greenhouse Gas Protocol guidance and referenced by the EPA Center for Corporate Climate Leadership. Through 2023, PPL reduced carbon emissions nearly 60% from 2010 levels and is targeting a 70% reduction from 2010 levels by 2035 and an 80% reduction by 2040.

PPL is also aware of the various risks associated with climate change, including increased frequency and severity of severe weather. To address these risks, PPL continues to work to advance grid modernization and improve the company's equipment to help mitigate the impacts of extreme weather events and improve reliability.

Water/Waste *(PPL, LG&E and KU)*

Clean Water Act

Regulations under the federal Clean Water Act dictate permitting and mitigation requirements for facilities and construction projects that impact "Waters of the United States". Many other requirements relate to power plant operations, including the treatment of pollutants in effluents prior to discharge, the temperature of effluent discharges and the location, design and construction of cooling water intake structures at generating facilities, and standards intended to protect aquatic organisms that become trapped at or pulled through cooling water intake structures at generating facilities. These requirements could impose significant costs for LG&E and KU, which are expected to be subject to rate recovery.

Clean Water Act Jurisdiction

Environmental groups and others have claimed that discharges to groundwater from leaking CCR impoundments at power plants are subject to Clean Water Act permitting. On April 12, 2019, the EPA released regulatory clarification finding that Clean Water Act jurisdiction does not cover such discharges to groundwater. On January 23, 2020, the EPA announced a final rule modifying the jurisdictional scope of the Clean Water Act. The announced rule revises the definition of the "Waters of the United States," including a revision to exclude groundwater from the definition. In April 2020, the U.S. Supreme Court issued a ruling that Clean Water Act jurisdiction may apply to certain discharges to groundwater that result in the functional equivalent of a direct discharge to navigable waters. PPL, LG&E, and KU are unaware of any unpermitted releases from their facilities that are subject to Clean Water Act jurisdiction, but future regulatory developments and judicial rulings could potentially subject certain releases from CCR impoundments and landfills to additional permitting and remediation requirements, which could impose substantial costs. Any associated costs are expected to be subject to rate recovery. PPL, LG&E and KU are unable to predict the outcome or financial impact of future regulatory proceedings and litigation.

Waters of the U.S.

PPL, LG&E, and KU are subject to permitting and mitigation requirements for certain construction activities that impact "Waters of the United States." On April 21, 2020, the EPA and U.S. Army Corps of Engineers published a final rule revising the definition of "Waters of the United States" to exclude jurisdiction over certain surface waters. On August 30, 2021, a U.S. District Court in Arizona vacated and remanded the rule. On December 7, 2021, the EPA and U.S. Army Corps of Engineers proposed to repeal the rule and restore the definition of "Waters of the United States" that was in place prior to 2015. On January 18, 2023, the EPA and U.S. Army Corps of Engineers published a final revision to the rule broadening the definition of Waters of the United States and reverting to the pre-2015 regulatory framework. Although the broader definition incorporates additional water bodies, any resulting permitting, construction, and operational expenses are expected to be immaterial and subject to rate recovery.

On May 25, 2023, the U.S. Supreme Court issued an opinion in Sackett v. EPA holding that the government’s jurisdiction to regulate wetlands under the Clean Water Act extends to wetlands with a continuous surface connection to bodies that are "Waters of the United States." On September 8, 2023, the EPA issued a conforming rule that incorporated the holding of *Sackett* into federal definitions of waters of the United States; some states and industry groups have challenged the conforming rule as well. By limiting water bodies that fall within the jurisdiction of the Clean Water Act, the U.S. Supreme Court's decision could reduce the number of projects or the scope of project activities subject to federal permitting for wetlands. PPL, LG&E and KU are unable to predict the outcome of current or future litigation or regulatory proceedings, but do not expect a material impact on operations.

Superfund and Other Remediation *(All Registrants)*

From time to time, PPL's subsidiaries undertake testing, monitoring or remedial action in response to spills or other releases at various on-site and off-site locations, negotiate with the EPA and state and local agencies regarding actions necessary to comply with applicable requirements, negotiate with property owners and other third parties alleging impacts from PPL's operations and undertake similar actions necessary to resolve environmental matters that arise in the course of normal operations. Based on analyses to date, resolution of these environmental matters is not expected to have a significant adverse impact on the operations of PPL, PPL Electric, LG&E, KU and RIE.

Future cleanup or remediation work at sites not yet identified may result in significant additional costs for the Registrants. Insurance policies maintained by LKE may be available to cover certain of the costs or other obligations related to these matters for LG&E or KU, but the amount of insurance coverage or reimbursement cannot be estimated or assured.

See “Legal Matters” in Note 12 to the Financial Statements for additional information.

(All Registrants)

SEASONALITY

The demand for and market prices of electricity and natural gas are affected by weather. As a result, the Registrants' operating results in the future may fluctuate substantially on a seasonal basis, especially when unpredictable weather conditions make such fluctuations more pronounced. The pattern of this fluctuation may change depending on the type and location of the facilities owned.

FINANCIAL CONDITION

See "Financial Condition" in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" for this information.

CAPITAL EXPENDITURE REQUIREMENTS

See "Financial Condition - Liquidity and Capital Resources - Forecasted Uses of Cash - Capital Expenditures" in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" for information concerning projected capital expenditure requirements for 2025 through 2027. See "Item 1. Business - Environmental Matters" for additional information concerning the potential impact on capital expenditures from environmental matters.

HUMAN CAPITAL

PPL, together with its subsidiaries, is committed to fostering an exceptional workplace for employees. PPL pledges to enable the success of its current and future workforce by cultivating a supportive, empowering and collaborative culture, fostering professional development, encouraging employee engagement, and ensuring a safe and healthy work environment. Matters related to these priorities and corporate culture are overseen by PPL's senior management, which provides updates to the PPL Board of Directors (the Board). Pursuant to its charter, the People and Compensation Committee of the Board of Directors also periodically reviews and assesses the company's strategy for human capital management. PPL's investment in the success of its workforce is embodied in the following areas with dedicated leadership and Board oversight:

- Corporate culture - Foster a supportive, empowering and collaborative workplace culture in which employees with various backgrounds can thrive. Senior management reviews workforce metrics, culture related objectives and associated programs semi-annually. The Board also receives periodic updates from senior management on PPL's strategy and initiatives that drive corporate culture.
- Employee engagement - Create a workplace that fosters an engaged, high-quality workforce. PPL's operating companies regularly conduct assessments related to employee engagement, safety and culture. Senior management reviews employee engagement efforts with the Board at least annually.
- Professional development - Invest in the current and future workforce through training and development, succession planning and creation of a pipeline for internal advancement. Senior management reviews succession planning with the People and Compensation Committee of the Board on an annual basis.
- Comprehensive benefits - In addition to challenging careers and competitive salaries, PPL offers competitive benefits programs to attract and retain talent and support employees' well-being. PPL offers competitive vacation time, expanded leave for new parents, retirement programs, and internal and external development opportunities, including tuition reimbursement offerings for undergraduate and certain graduate degrees. Senior management conducts annual benchmarking of employee compensation and benefits.
- Safety and Compliance - PPL is committed to maintaining an ethical and safe workplace culture. Additional steps to ensure Board oversight in these areas include:

    - Safety – PPL implements programs focused on health and safety, including emergency preparedness, vehicle safety and accident prevention. Employees receive safety training and are encouraged to share, implement, and follow best practices. Senior management receives monthly safety data updates to determine whether additional safety measures should be implemented. The Board reviews the company's safety programs and results at least annually. The Board is also immediately engaged in the event of a fatality.
    - Compliance – The Corporate Compliance Committee, including senior executives, meets quarterly to discuss metrics and other matters related to the compliance and ethics culture. Among the items discussed are statistics regarding Ethics Helpline reports and employee concerns. This information is also reviewed with the Audit Committee of the Board quarterly and with the Board annually.

PPL will continue to engage with employees and to assess these priorities as we work to best position individuals and the company for future success. PPL had a turnover rate of 8.25% for the year ended December 31, 2024. Looking forward, PPL will maintain our strong focus on workforce planning to address future talent needs.

At December 31, 2024, the Registrants had the following full-time employees and employees represented by labor unions:

	Total Full-Time Employees	Number of Union Employees	Percentage of Total Workforce
PPL	6,653	2,431	37 %
PPL Electric	1,393	916	66 %
LG&E	906	581	64 %
KU	723	109	15 %

(PPL and KU)

In July 2024, KU and the IBEW local reached, and local members ratified, a new three-year labor agreement through July 2027. The agreement covers approximately 60 employees. The terms of the new labor agreement are not expected to have a significant impact on the financial results of KU or PPL.

(PPL)

In May 2024, PPL and the Rhode Island UWUA locals ratified a five-year labor agreement through May 2029. The agreement covers over 530 employees. The terms of the new labor agreement are not expected to have a significant impact on the financial results of PPL.

Contract negotiations with RIE USW Local 12431 are expected to commence in April 2025. The current contract covers over 300 employees and is scheduled to expire June 1, 2025.

AVAILABLE INFORMATION

PPL's Internet website is www.pplweb.com. Under the Investors heading of that website, PPL provides access to SEC filings of the Registrants (including annual reports on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K, and amendments to these reports filed or furnished pursuant to Section 13(d) or 15(d)) free of charge, as soon as reasonably practicable after filing with the SEC. The information contained on, or available through, PPL's Internet website is not, and shall not be deemed to be, incorporated by reference into this report. Additionally, the Registrants' filings are available at the SEC's website (www.sec.gov).

ITEM 1A. RISK FACTORS

The Registrants face various risks associated with their businesses. Our businesses, financial condition, cash flows or results of operations could be materially adversely affected by any of these risks. In addition, this report also contains forward-looking and other statements about our businesses that are subject to numerous risks and uncertainties. See "Forward-Looking Information," "Item 1. Business," "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" and Note 12 to the Financial Statements for additional information concerning the risks described below and for other risks, uncertainties and factors that could affect our businesses and financial results.

As used in this Item 1A., the terms "we," "our" and "us" generally refer to PPL and its consolidated subsidiaries taken as a whole, or PPL Electric and its consolidated subsidiaries taken as a whole within the Pennsylvania Regulated segment discussion, LG&E, KU and their consolidated subsidiaries taken as a whole within the Kentucky Regulated segment discussion, and RIE within the Rhode Island Regulated segment discussion.

Order of Subsection Presentation

- **A. Risks Related to Registrant Holding Company**
- **B. Risks Related to Regulated Utility Operations**
- **C. Risks Specific to Kentucky Regulated Segment**
- **D. Risks Specific to Pennsylvania Regulated Segment**
- **E. Risks Specific to Rhode Island Regulated Segment**
- **F. Risks Related to All Segments**

(PPL)

A. Risk Related to Registrant Holding Company

PPL is a holding company and its cash flows and ability to meet its obligations with respect to indebtedness and under guarantees, and its ability to pay dividends, largely depends on the financial performance of its respective subsidiaries and, as a result, is effectively subordinated to all existing and future liabilities of those subsidiaries.

PPL is a holding company and conducts its operations primarily through subsidiaries. Substantially all of the consolidated assets of PPL are held by its subsidiaries. Accordingly, PPL's cash flows and ability to meet debt and guaranty obligations, as well as PPL's ability to pay dividends, are largely dependent upon the earnings of those subsidiaries and the distribution or other payment of such earnings in the form of dividends, distributions, loans, advances or repayment of loans and advances. The subsidiaries are separate legal entities and have no obligation to pay dividends or distributions to their parents or to make funds available for such a payment. The ability of PPL's subsidiaries to pay dividends or distributions in the future will depend on the subsidiaries' future earnings and cash flows and the needs of their businesses, and may be restricted by their obligations to holders of their outstanding debt and other creditors, as well as any contractual or legal restrictions in effect at such time, including the requirements of state corporate law applicable to payment of dividends and distributions, and regulatory requirements, including restrictions on the ability of PPL Electric, LG&E, KU, and RIE to pay dividends under Section 305(a) of the Federal Power Act.

Because PPL is a holding company, its debt and guaranty obligations are structurally subordinated to all existing and future liabilities of its subsidiaries. Although certain agreements to which certain subsidiaries are parties limit their ability to incur additional indebtedness, PPL and its subsidiaries retain the ability to incur substantial additional indebtedness and other liabilities. Therefore, PPL's rights and the rights of its creditors, including rights of debt holders, to participate in the assets of any of its subsidiaries, in the event that such a subsidiary is liquidated or reorganized, will be subject to the prior claims of such subsidiary's creditors.

PPL may not realize the anticipated benefits of the RIE acquisition, which could materially adversely affect PPL's business, financial condition and results of operations.

PPL may not realize the anticipated financial and operational benefits from the RIE acquisition. PPL has incurred significant costs in connection with the integration, and additional unanticipated costs may arise. No assurance can be given that the anticipated long-term benefits from the acquisition will be achieved or, if achieved, the timing of their achievement. These risks and their consequences could result in increased costs or decreases in the amount of expected revenues associated with the

Rhode Island Regulated segment and could have a material adverse effect on PPL's business, financial condition and results of operations.

(*All Registrants*)

B. Risks Related to Regulated Utility Operations

Our regulated utility businesses face many of the same risks, in addition to those risks that are unique to each of the Kentucky Regulated, Pennsylvania Regulated and Rhode Island Regulated segments. Set forth below are risk factors common to the regulated segments, followed by sections identifying separately the risks specific to each of these segments.

Our profitability is highly dependent on our ability to recover the costs of providing energy and utility services to our customers and earn an adequate return on our capital investments. Regulators may not approve the rates we request and existing rates may be challenged.

The rates we charge our utility customers must be approved by one or more federal or state regulatory commissions, including the FERC, KPSC, VSCC, PAPUC and RIPUC. Although rate regulation is generally premised on the recovery of prudently incurred costs and a reasonable rate of return on invested capital, there can be no assurance that regulatory authorities will consider all of our costs to have been prudently incurred or that the regulatory process by which rates are determined will always result in rates that achieve full or timely recovery of our costs or an adequate return on our capital investments. Federal or state agencies, intervenors and other permitted parties may challenge our current or future rate requests, structures or mechanisms, and ultimately reduce, alter or limit the rates we receive. The requests for rate increases and the frequency of rate cases could face resistance from customers and other stakeholders, especially in a rising cost environment. Although our rates are generally regulated based on an analysis of our costs incurred in a base year or on future projected costs, the rates we are allowed to charge may or may not match our costs at any given time. Our regulated utility businesses are subject to substantial capital expenditure requirements over the next several years, which may require rate increase requests to the regulators in the future. If our costs are not adequately recovered through rates, it could have an adverse effect on our business, results of operations, cash flows and financial condition.

Our utility businesses are subject to significant and complex governmental regulation.

In addition to regulating the rates we charge, various federal and state regulatory authorities regulate many aspects of our utility operations, including:

- the terms and conditions of our service and operations;
- financial and capital structure matters, and issuance of securities;
- siting, construction and operation of facilities;
- mandatory reliability and safety standards under the Energy Policy Act of 2005 and other standards of conduct;
- accounting, depreciation and cost allocation methodologies;
- tax matters;
- affiliate transactions;
- acquisition, retirement and disposal of utility assets; and
- various other matters, including energy efficiency.

Such regulations or changes thereto may subject us to higher operating costs or increased capital expenditures and failure to comply could result in sanctions or possible penalties which may not be recoverable from customers.

Our regulated businesses undertake significant capital projects and these activities are subject to unforeseen costs, delays or failures, as well as risk of inadequate recovery of resulting costs.

The regulated utility businesses are capital intensive and require significant investments in energy generation (in the case of LG&E and KU) and transmission, distribution and other infrastructure projects, such as projects for environmental compliance and system reliability. The completion of these projects without delays or cost overruns is subject to risks in many areas, including:

- approval, licensing and permitting;
- land acquisition and the availability of suitable land;
- skilled labor or equipment shortages;
- construction problems or delays, including disputes with third-party intervenors;

- increases in commodity prices or labor rates;
- potential supply chain disruptions or delays; and
- contractor performance.

Failure to complete our capital projects on schedule or on budget, or at all, could adversely affect our financial performance, operations and future growth if such expenditures are not granted rate recovery by our regulators.

We are or may be subject to costs of remediation of environmental contamination at facilities that are currently owned by us or that are owned or operated by our former subsidiaries.

We may be subject to liability for the costs of environmental remediation of property now or formerly owned by us with respect to substances that we may have generated regardless of whether the liabilities arose before, during or after the time we owned or operated the facilities. We also have current or previous ownership interests in sites associated with the production of manufactured gas for which we may be liable for additional costs related to investigation, remediation and monitoring of these sites. Remediation activities associated with our former manufactured gas plant operations are one source of such costs. Citizen groups or others may bring litigation regarding environmental issues including claims of various types, such as property damage, personal injury and citizen challenges to compliance decisions on the enforcement of environmental requirements, which could subject us to penalties, injunctive relief and the cost of litigation. We cannot predict the amount and timing of future expenditures (including the potential or magnitude of fines or penalties) related to such environmental matters, although they could be material.

C. Risks Specific to Kentucky Regulated Segment

(*PPL, LG&E and KU*)

We are subject to financial, operational, regulatory and other risks related to requirements, developments and uncertainties in environmental regulation, including those affecting coal-fired generation facilities.

Extensive federal, state and local environmental laws and regulations are applicable to LG&E's and KU's generation supply, including its air emissions, water discharges (ELGs) and the management of hazardous and solid wastes (CCRs), among other business-related activities, and the costs of compliance or alleged non-compliance cannot be predicted and could be material. In addition, our costs may increase significantly if the requirements or scope of environmental laws, regulations or similar rules are expanded or changed as the environmental standards governing LG&E's and KU's businesses, particularly as applicable to coal-fired generation and related activities, continue to be subject to uncertainties due to rulemaking and other regulatory developments, legislative activities and litigation, administrative and permit challenges. In recent years, the federal government has undertaken various efforts aimed at addressing climate change, some of which remain subject to legal challenge, that may affect these costs. The Registrants are unable to predict changes in regulations, regulatory guidance, legal interpretations, policy positions, and implementation actions that may result from the change in Presidential administrations. Depending on the extent, frequency and timing of such changes, LG&E and KU may face higher risks of unsuccessful implementation of environmental-related business plans, noncompliance with applicable environmental rules, delayed or incomplete rate recovery or increased costs of implementation. Costs may take the form of increased capital expenditures or operating and maintenance expenses, monetary fines, penalties or forfeitures, operational changes, permit limitations or other restrictions. At some of our older generating facilities it may be uneconomic for us to install necessary pollution control equipment, which could cause us to retire those units. Our ability to retire plants we believe are uneconomic is expected to be subject to receipt of regulatory approvals. Market prices for energy and capacity also affect this cost-effectiveness analysis. Many of these environmental law considerations are also applicable to the operations of our key suppliers or customers, such as coal producers, power producers and industrial power users, and may impact the costs of their products and demand for our services.

(*PPL and LG&E*)

We are subject to regulatory and other risks regarding natural gas supply infrastructure.

The PHMSA enforces regulations that govern the design, construction, operation and maintenance of pipeline facilities. Failure to comply with these regulations could result in the assessment of fines or penalties against LG&E. These regulations require, among other things, that pipeline operators take certain measures with respect to pipeline integrity. Depending on the results of integrity tests and other integrity program activities, we could incur significant and unexpected costs to perform remedial activities on our natural gas infrastructure to ensure our continued safe and reliable operation. Recent pipeline incidents in the U.S. have also led to the introduction of proposed rules and possible federal legislative actions which could impose restrictions on LG&E's operations or require more stringent testing to ensure pipeline integrity. Implementation of these regulations could increase our costs to comply with pipeline integrity and safety regulations.

D. Risks Specific to Pennsylvania Regulated Segment

(*PPL and PPL Electric*)

We face competition for transmission projects, which could adversely affect our rate base growth.

FERC Order 1000, issued in July 2011, establishes certain procedural and substantive requirements relating to participation, cost allocation and non-incumbent developer aspects of regional and inter-regional electricity transmission planning activities. The PPL Electric transmission business, operating under a FERC-approved PJM Open Access Transmission Tariff, is subject to competition pursuant to FERC Order 1000 from entities that are not incumbent PJM transmission owners with respect to the construction and ownership of transmission facilities within PJM. Increased competition can result in lower rate base growth.

We could be subject to higher costs and/or penalties related to Pennsylvania Conservation and Energy Efficiency Programs.

PPL Electric is subject to Act 129, which contains requirements for energy efficiency and conservation programs and for the use of smart metering technology, imposes PLR electricity supply procurement rules, provides remedies for market misconduct, and made changes to the existing Alternative Energy Portfolio Standard. The law also requires electric utilities to meet specified goals for reduction in customer electricity usage and peak demand. Utilities not meeting these Act 129 requirements are subject to significant penalties that cannot be recovered in rates. Numerous factors outside of our control could prevent compliance with these requirements and result in penalties to us.

E. Risks Specific to the Rhode Island Regulated Segment

(*PPL*)

We are subject to regulatory and other risks regarding natural gas supply infrastructure in Rhode Island.

The PHMSA enforces regulations that govern the design, construction, operation and maintenance of pipeline facilities. Failure to comply with these regulations could result in the assessment of fines or penalties against RIE. These regulations require, among other things, that pipeline operators take certain measures with respect to pipeline integrity. Depending on the results of integrity tests and other integrity program activities, we could incur significant and unexpected costs to perform remedial activities on our natural gas infrastructure to ensure our continued safe and reliable operation.

F. Risks Related to All Segments

(*All Registrants*)

Pandemic health events and their impact on business and economic conditions could negatively affect our business.

A pandemic health event and related remediation efforts could present challenges to businesses, communities, workforces, markets and supply chains. At this time, the Registrants cannot predict the ways in which and the extent to which these or other pandemic-related factors may affect their business, earnings or other financial results.

Our business operations are continually subject to cyber-based security and data integrity risks from vulnerabilities related to our IT systems, operational technology infrastructure and supply chain relationships.

Numerous functions affecting the efficient operation of our businesses are dependent on the secure and reliable storage, processing and communication of electronic data and the use of sophisticated computer hardware and software systems and network infrastructure. The operation of our transmission and distribution systems, including gas distribution systems, as well as our generation plants, are all reliant on cyber-based, complex and integrated technologies. Systemic issues could arise as a result of upgrades to particular software or human error. In addition, these complex systems are subject to the risk that they could be the target of disruptive actions by terrorists, nation state actors or criminals or otherwise be compromised. Attacks may come through ransomware, software updates or patches, use of opensource software, firmware that hackers can manipulate to include malicious codes for exploitation at a later date, or the compromising of hardware by bad actors, creating serious risks to our security, the security of our customers' information, and potentially to our ability to provide power. Attacks could also target our personnel or contractors through attempts to gain access or credentials that could be used to breach our systems. As a result, operations could be interrupted, property could be damaged and sensitive customer information lost or stolen, causing us to incur significant losses of revenues, other substantial liabilities and damages, costs to replace or repair damaged equipment

and damage to our reputation. Threats to our systems and operations continue to emerge as new ways to compromise components of our systems or networks are developed. Additionally, cybersecurity risks also threaten our supply chains, including aspects that are not under our control, such as the incorporation of opensource software in systems or software that we use, that despite our efforts do not meet our current security standards.

In addition, under the Energy Policy Act of 2005, users, owners and operators of the bulk power transmission system, including PPL Electric, LG&E, KU and RIE, are subject to mandatory reliability standards promulgated by NERC and enforced by the FERC. As an operator of natural gas distribution systems, LG&E is also subject to mandatory reliability standards of the U.S. Department of Transportation and is also subject to certain security directives related to cybersecurity issued by the Department of Homeland Security (DHS) Transportation Security Administration (TSA) in 2021. The TSA has determined that LG&E is critical, while RIE has not been notified of this distinction and is therefore not currently subject to the security directives. Failure to comply with these standards could result in the imposition of fines or civil penalties, and potential exposure to third party claims for alleged violations of the standards.

Artificial intelligence (AI) is an emerging area of technology that has the potential to impact various aspects of our business operations and customer interactions.

AI technologies are still in their early stages of development and deployment. Ineffective or inadequate AI development or deployment practices by PPL, its subsidiaries or third-party vendors could result in unintended consequences. While we seek contractual protections with our third-party vendors regarding the use of AI technology, we may not have full awareness of, or control or visibility over, the quality, performance, security or compliance of the products and services that incorporate AI-related technology used by such vendors. AI algorithms that we or our third-party vendors use may be flawed or may be based on datasets that are biased or insufficient. These limitations or failures, or inaccurate results generated as a result of our employees', contractors' or vendors' use or misuse of AI technologies could lead to operational interruptions or otherwise adversely affect our business, reputation or financial results. Developing, testing, and deploying resource-intensive AI systems may require additional investment and increase our costs. In addition, the rapidly evolving nature of AI technologies may cause new laws and regulations to be enacted which could dramatically affect business practices, including the costs to comply with such new laws and regulations. We cannot predict the future development of AI technologies and the nature of any related new laws and regulations, and their costs and consequences.

Natural disasters or operational accidents may adversely affect the Registrants' operating results.

Natural disasters or operational accidents (such as wildfires, earthquakes, hurricanes or natural gas transmission pipeline explosions) could have direct or indirect impacts on the Registrants or key contractors or suppliers. Further, the generation of electricity and the transportation and storage of natural gas involve inherent operating risks that may result in accidents involving serious injury or loss of life, environmental damage or property damage. Such events could affect the Registrants through civil or criminal legal proceedings or changes to policies, laws and regulations the compliance costs of which may have a significant impact on the Registrants' results of operations, financial position and cash flows. Existing insurance policies may not cover all of the potential exposures in connection with such incidents. Any losses not covered by insurance, or any increases in the cost of applicable insurance as a result of such incidents, could have a material adverse effect on the results of operations, financial position and cash flows of the Registrants.

We are subject to risks associated with federal and state tax laws and regulations.

Changes in tax law as well as the inherent difficulty in quantifying potential tax effects of business decisions could negatively impact our results of operations and cash flows. We are required to make judgments in order to estimate our obligations to taxing authorities. These tax obligations include income, property, gross receipts, franchise, sales and use, employment-related and other taxes. We also estimate our ability to utilize deferred tax assets and tax credits. Dependent upon the revenue needs of the jurisdictions in which our businesses operate, various tax and fee increases may be proposed or considered. We cannot predict changes in tax law or regulation or the effect of any such changes on our businesses. Any such changes could increase tax expense and could have a significant negative impact on our results of operations and cash flows. We continue to evaluate the application of relevant laws, including the TCJA and the IRA in calculating income tax expense.

Increases in electricity prices and/or a weak economy can lead to changes in legislative and regulatory policy, including the promotion of energy efficiency, conservation and distributed generation or self-generation, which may adversely impact our business.

Energy consumption is significantly impacted by overall levels of economic activity and costs of energy supplies. Economic downturns or periods of high energy supply costs can lead to changes in or the development of legislative and regulatory policy designed to promote reductions in energy consumption and increased energy efficiency, alternative and renewable energy

sources, and distributed or self-generation by customers. This focus on conservation, energy efficiency and self-generation may result in a decline in electricity demand, which could adversely affect our business.

We could be negatively affected by rising interest rates, downgrades to our credit ratings, adverse credit market conditions or other negative developments in our ability to access capital markets.

Our businesses are capital-intensive and, in the ordinary course of business, we are reliant upon adequate long-term and short-term financing to fund our significant capital expenditures, debt service and operating needs. As a result, we are sensitive to developments in interest rates, credit rating considerations, insurance, security or collateral requirements, market liquidity and credit availability and refinancing opportunities necessary or advisable to respond to credit market changes. Changes in these conditions could result in increased costs and decreased availability of credit. In addition, certain sources of debt and equity capital have expressed reservations about investing in companies that rely on fossil fuels. If sources of our capital are reduced, capital costs could increase materially.

A downgrade in our credit ratings could negatively affect our ability to access capital and increase the cost of maintaining our credit facilities and any new debt.

Credit ratings assigned by Moody's and S&P to our businesses and their financial obligations have a significant impact on the cost of capital incurred by our businesses. A ratings downgrade could increase our short-term borrowing costs and negatively affect our ability to fund liquidity needs and access new long-term debt at acceptable interest rates. See "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations - Financial Condition - Liquidity and Capital Resources - Ratings Triggers" for additional information on the financial impact of a downgrade in our credit ratings.

Our operating revenues could fluctuate on a seasonal basis, especially as a result of extreme weather conditions, including storms, or from changes in average temperatures for extended periods, which may be caused or exacerbated by climate change.

Our businesses are subject to seasonal demand cycles. For example, in some markets demand for, and market prices of, electricity peak during hot summer months, while in other markets such peaks occur in cold winter months. As a result, our overall operating results may fluctuate substantially on a seasonal basis if weather conditions diverge adversely from seasonal norms. Extreme weather and other significant disruptive events could significantly affect our profitability or operations by causing outages, damaging infrastructure and requiring significant repair costs. Storm outages and damage often directly decrease revenues and increase expenses, due to reduced usage and restoration costs. The effects of climate change may cause, contribute to or magnify fluctuations in our operating results.

Our businesses are subject to physical, market and economic risks relating to potential effects of climate change.

Climate change may produce changes in weather or other environmental conditions, including temperature or precipitation levels, and thus may impact consumer demand for electricity. In addition, the potential physical effects of climate change, such as increased frequency and severity of storms, floods, and other climatic events, could disrupt our operations and cause us to incur significant costs to prepare for or respond to these effects. Climate change may also contribute to heightened risk or severity of wildfires, which could disrupt our operations and cause us to incur significant costs, though the annual FEMA National Risk Index for wildfires in the jurisdictions in which we provide service is very low to relatively moderate. These or other meteorological changes could lead to increased operating costs, capital expenses or power purchase costs. Greenhouse gas regulation such as the EPA's May 2024 rule governing emissions from certain fossil fuel-fired electric generating units could increase the cost of electricity, and such increases could have a depressive effect on regional economies. Reduced economic and consumer activity in our service areas -- both generally and specific to certain industries and consumers accustomed to previously lower cost power -- could reduce demand for the power we generate, market and deliver. Also, demand for our energy-related services could be similarly lowered by consumers' preferences or market factors favoring energy efficiency, low-carbon power sources or reduced electricity usage. The Registrants' responses to such climate-related risks include compliance with evolving governmental policy and developing and implementing strategies designed to meet net zero carbon emissions goals, which may affect our financial condition, results of operations or cash flows.

We cannot predict the outcome of legal proceedings or investigations related to our businesses in which we are periodically involved. An unfavorable outcome or determination in any of these matters could have a material adverse effect on our financial condition, results of operations or cash flows.

We are involved in legal proceedings, claims and litigation and periodically are subject to state and federal investigations arising out of our business operations, the most significant of which are summarized in Item 1. Business and "Regulatory Matters" in Note 7 to the Financial Statements and in "Legal Matters" and "Regulatory Issues" in Note 12 to the Financial

Statements. We cannot predict the ultimate outcome of these matters, nor can we reasonably estimate the costs or liabilities that could potentially result from a negative outcome in each case.

Significant increases in our operation and maintenance expenses, including health care and pension costs, could adversely affect our future earnings and liquidity.

We continually focus on limiting and reducing our operation and maintenance expenses. However, we expect to continue to face increased cost pressures in our operations. Increased costs of materials and labor may result from general inflation, increased regulatory requirements (especially in respect of environmental regulations), the need for higher-cost expertise in the workforce or other factors. In addition, pursuant to collective bargaining agreements, we are contractually committed to provide specified levels of health care and pension benefits to certain current employees and retirees. These benefits give rise to significant expenses. Due to general inflation with respect to such costs, the aging demographics of our workforce and other factors, we have experienced significant health care cost inflation in recent years, and we expect our health care costs, including prescription drug coverage, to continue to increase despite measures that we have taken and expect to take to require employees and retirees to bear a higher portion of the costs of their health care benefits. In addition, we expect to continue to incur significant costs with respect to the defined benefit pension plans for our employees and retirees. The measurement of our expected future health care and pension obligations, costs and liabilities is highly dependent on a variety of assumptions, most of which relate to factors beyond our control. These assumptions include investment returns, interest rates, health care cost trends, inflation rates, benefit improvements, salary increases and the demographics of plan participants. If our assumptions prove to be inaccurate, our future costs and cash contribution requirements to fund these benefits could increase significantly.

We may incur liabilities in connection with divestitures.

In connection with various divestitures, and certain other transactions, we have indemnified or guaranteed parties against certain liabilities. These indemnities and guarantees relate, among other things, to liabilities which may arise with respect to the period during which we or our subsidiaries operated a divested business, and to certain ongoing contractual relationships and entitlements with respect to which we or our subsidiaries made commitments in connection with a divestiture. See "Guarantees and Other Assurances" in Note 12 to the Financial Statements.

We are subject to liability risks relating to our generation, transmission and distribution operations.

The conduct of our physical and commercial operations subjects us to many risks, including risks of potential physical injury, property damage or other financial liability, caused to or by employees, customers, contractors, vendors, contractual or financial counterparties and other third parties.

Our facilities may not operate as planned, which may increase our expenses and decrease our revenues and have an adverse effect on our financial performance.

Operation of power plants, transmission and distribution facilities, information technology systems and other assets and activities subjects us to a variety of risks, including the breakdown or failure of equipment, accidents, security breaches, viruses or outages affecting information technology systems, labor disputes, obsolescence, delivery/transportation problems and disruptions of fuel supply and performance below expected levels. These events may impact our ability to conduct our businesses efficiently and lead to increased costs, expenses or losses. Operation of our delivery systems below our expectations may result in lost revenue and increased expense, including higher maintenance costs, which may not be recoverable from customers. Planned and unplanned outages at our power plants may require us to purchase power at then-current market prices to satisfy our commitments or, in the alternative, pay penalties and damages for failure to satisfy them.

Although we maintain insurance coverage for certain of these risks, we do not carry insurance for all of these risks and no assurance can be given that such insurance coverage will be sufficient to compensate us in the event losses occur.

We are required to obtain, and to comply with, government permits and approvals.

We are required to obtain, and to comply with, numerous permits, approvals, licenses and certificates from governmental agencies. The process of obtaining and renewing necessary permits can be lengthy and complex and sometimes result in the establishment of permit conditions that make the project or activity for which a permit was sought unprofitable or otherwise unattractive. In addition, such permits or approvals may be subject to denial, revocation or modification under certain circumstances. Failure to obtain or comply with the conditions of permits or approvals, or failure to comply with any applicable laws or regulations, may result in delay or temporary suspension of our operations and electricity sales or the curtailment of our power delivery and may subject us to penalties and other sanctions. Although various regulators routinely renew existing licenses, renewal could be denied or jeopardized by various factors, including failure to provide adequate financial assurance for closure; failure to comply with environmental, health and safety laws and regulations or permit conditions; local community, political or other opposition; and executive, legislative or regulatory action.

Our cost or inability to obtain and comply with the permits and approvals required for our operations could have a material adverse effect on our operations and cash flows. In addition, new environmental legislation or regulations, if enacted, or changed interpretations of existing laws may elicit claims that historical routine modification activities at our facilities violated applicable laws and regulations. In addition to the possible imposition of fines in such cases, we may be required to undertake significant capital investments in pollution control technology and obtain additional operating permits or approvals, which could have an adverse impact on our business, results of operations, cash flows and financial condition.

War, other armed conflicts or terrorist attacks could have a material adverse effect on our business.

War, terrorist attacks and unrest have caused and may continue to cause instability in the world's financial and commercial markets. In addition, unrest could lead to acts of terrorism in the United States or elsewhere, and acts of terrorism could be directed against companies such as ours. Armed conflicts and terrorism and their effects on us or our markets may significantly affect our business and results of operations in the future. In addition, we may incur increased costs for security, including additional physical plant security and security personnel or increased capability following a terrorist incident.

We are subject to counterparty performance, credit or other risk in the provision of goods or services to us, which could adversely affect our ability to operate our facilities or conduct business activities.

We purchase from a variety of suppliers energy, capacity, fuel, natural gas, transmission service and certain commodities used in the physical operation of our businesses, as well as goods or services, including information technology rights and services, used in the administration of our businesses. Delivery of these goods and services is dependent on the continuing operational performance and financial viability of our contractual counterparties and also the markets, infrastructure or third parties they use to provide such goods and services to us. As a result, we are subject to risks of disruptions, curtailments or increased costs in the operation of our businesses if such goods or services are unavailable or become subject to price spikes or if a counterparty fails to perform. Such disruptions could adversely affect our ability to operate our facilities or deliver services and collect revenues, which could result in lower sales and/or higher costs and thereby adversely affect our results of operations. The performance of coal markets and producers may be the subject of increased counterparty risk to LG&E and KU currently due to weaknesses in such markets and suppliers. The coal industry is subject to increasing competitive pressures from natural gas markets, political pressures and new or more stringent environmental regulation, including regulation of combustion byproducts and water inputs or discharges.

We are subject to the risk that our workforce and its knowledge base may become depleted in coming years.

Our businesses depend upon our ability to employ and retain key officers and other skilled professional and technical employees. We experience attrition due primarily to retiring employees, with the risk that critical knowledge will be lost and that it may be difficult to replace departed personnel, and to attract and retain new personnel, with appropriate skills and experience.

ITEM 1B. UNRESOLVED STAFF COMMENTS

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

None.

ITEM 1C. CYBERSECURITY *(All Registrants)*

Processes for Identifying, Assessing and Managing Material Risks from Cybersecurity Threats

PPL's Chief Security Officer (CSO) is responsible for establishing, implementing and executing PPL's cyber-risk management strategy for PPL and the other Registrants and reports to PPL's Executive Vice President and Chief Technology and Innovation Officer. The CSO has over 25 years of experience leading technology and security organizations, has a degree in computer science, and holds professional certifications in information security, IT auditing, and privacy. He is also a member of nationally and internationally recognized industry and security organizations, including the Information Systems Audit and Control Association, International Association of Privacy Professionals, and the Domestic Security Alliance Council. The teams managed by the CSO are comprised of seasoned experts in cyber and IT security and possess appropriate experience to safeguard the company's data, networks and systems, mitigate cyber risks and help prevent and combat cyber threats.

The Registrants manage cybersecurity risks through monitoring, defense and response tools, including independent third-party assessments, internal audit assessments of the program's effectiveness, intelligence reports, cybersecurity threat trends, implementation of governance models, industry collaboration and employee training and awareness. The Registrants are actively engaged in cybersecurity related industry forums, public-private partnerships with law enforcement, cross-industry peer groups, and other efforts to help improve the protection of the U.S. electric grid.

The Registrants utilize monitoring tools, including but not limited to, cybersecurity incident and event management, penetration testing, intrusion detection and prevention, vulnerability assessments and anti-virus systems to detect anomalous or suspicious system or network activity. The Registrants may also become aware of a potential cybersecurity event or incident through employee reports, notification by a third-party service provider or business partner with potential impact to the Registrants or their systems, customers or notification by a government agency. The Registrants' subject matter specialists from across the enterprise provide input and expertise into risk governance processes, including cybersecurity, information technology, legal, compliance, operations, and enterprise risk management.

In developing their cybersecurity programs, the Registrants are guided by various frameworks including the NIST Cybersecurity Framework, a voluntary framework that consists of standards, guidelines and best practices for managing cybersecurity risk, that is widely used by critical infrastructure industries to help determine and address the highest priority cybersecurity risks. The Registrants conduct regular internal cybersecurity audits and vulnerability assessments and regularly engage with third-party cybersecurity experts for external assessments of their cybersecurity controls, including technical, physical and social aspects, to better comprehend the scope and magnitude of active threats to the industry and nation and their potential impact on our systems.

The CSO chairs the Corporate Security Council, which holds regular meetings consisting of senior executive management and reviews and oversees cybersecurity risks. PPL and the other Registrants also maintain a process to review the cyber risks that arise from the use of third-party service providers as well as programs and procedures to mitigate such risks internally and to assess the extent to which such providers effectively manage their own cyber risks.

PPL has established an Executive Crisis Team comprised of PPL's executive leadership, including the Chief Executive Officer, Chief Technology and Innovation Officer, Chief Financial Officer, Chief Human Resources Officer, Chief Legal Officer, Chief Operating Officer, VP – Public Affairs and Sustainability, VP – Corporate Communications, Chief Security Officer and additional officers as circumstances may warrant, to allow the company to respond quickly to a crisis, including a cyber event. This team governs and manages corporate crisis preparedness across the business lines, operations, and functions. Material or potentially material risks are escalated to the Executive Crisis Team and other appropriate leadership for review and action.

Also, the Registrants' workforce undertakes mandatory role-based annual training on identifying, reporting, and escalating cyber and physical security concerns to further assist in the identification of risks as well as the acceptable use of corporate electronic resources. Additionally, all employees and contractors are required to participate in the Registrants' ethical cyber phishing campaign program.

In addition to these enterprise-wide initiatives, PPL's Kentucky, Pennsylvania and Rhode Island operations are subject to extensive and rigorous mandatory cybersecurity requirements that are developed and enforced by NERC and approved by the FERC to protect grid security and reliability. LG&E is also subject to certain security directives related to cybersecurity issued by the Department of Homeland Security's Transportation Security Administration in 2021. See Note 12 to the Financial Statements for additional information on these directives.

The Registrants have been subject to attempted cybersecurity threats and will likely continue to be subject to such attempts in the future. While PPL has not determined any cybersecurity incidents have materially affected the Registrants, including their business strategy, results of operations or financial condition, there can be no guarantee that the Registrants will not be the subject of future attacks, threats or incidents, the consequences of which may be material.

See “Risks Related to All Segments – Our business operations are continually subject to cyber-based security and data integrity risks from vulnerabilities related to our IT systems, operational technology infrastructure and supply chain relationships” in “Item 1A. Risk Factors” for a discussion of cybersecurity risks affecting the Registrants.

Oversight of Cybersecurity Risks by the Board of Directors and Management

PPL’s Board of Directors oversees the Registrants’ management of cybersecurity risk through various processes identified below.

The Board has direct oversight of the Registrants’ cybersecurity programs through periodic reports from the CSO, at least twice a year, regarding cybersecurity matters and risks as well as the adequacy and effectiveness of our cybersecurity risk management program. Through these reports, the Board monitors the Registrants’ programs, processes and procedures related to cybersecurity. The Board has directed the CEO and CSO to promptly inform the Board in the event of a material or potentially material cybersecurity event. Each member of the Board has access to management, including the CEO and CSO, to ask questions and engage on the company’s approach to prevent, detect, assess, and mitigate cybersecurity risk. PPL’s Board has several Board members with experience in cybersecurity, including one with a certificate in Cyber-Risk Oversight from the National Association of Corporate Directors.

A primary function of the Audit Committee is to assist the Board in the oversight of the identification, assessment and management of risk. Cybersecurity risks are included in PPL’s enterprise risk management process and are reported to the Audit Committee of the Board on a quarterly basis or more frequently, as needed.

ITEM 2. PROPERTIES

Kentucky Regulated Segment *(PPL, LG&E and KU)*

LG&E's and KU's properties consist primarily of regulated generation facilities, electricity transmission and distribution assets and natural gas transmission and distribution assets in Kentucky. The capacity of generation units is based on a number of factors, including the operating experience and physical condition of the units, and may be revised periodically to reflect changed circumstances. The electricity generating capacity at December 31, 2024 was:

		LG&E		KU	
Primary Fuel/Plant	Total MW Capacity Summer	% Ownership or Other Interest	Ownership or Other Interest in MW	% Ownership or Other Interest	Ownership or Other Interest in MW
Coal					
Ghent - Units 1- 4	1,919			100.00	1,919
Mill Creek - Units 2- 4	1,165	100.00	1,165		
E.W. Brown - Unit 3	412			100.00	412
Trimble County - Unit 1 (a)	493	75.00	370		
Trimble County - Unit 2 (a)	732	14.25	104	60.75	445
	4,721		1,639		2,776
Natural Gas/Oil					
E.W. Brown Unit 5 (b)	130	53.00	69	47.00	61
E.W. Brown Units 6 - 7	292	38.00	111	62.00	181
E.W. Brown Units 8 - 11 (b)	484			100.00	484
Trimble County Units 5 - 6	318	29.00	92	71.00	226
Trimble County Units 7 - 10	636	37.00	235	63.00	401
Paddy's Run Unit 12	23	100.00	23		
Paddy's Run Unit 13	147	53.00	78	47.00	69
Haefling - Units 1 - 2	24			100.00	24
Cane Run Unit 7	691	22.00	152	78.00	539
	2,745		760		1,985
Hydro					
Ohio Falls - Units 1-8	64	100.00	64		
Dix Dam - Units 1-3	32			100.00	32
	96		64		32

Primary Fuel/Plant	Total MW Capacity Summer	LG&E % Ownership or Other Interest	LG&E Ownership or Other Interest in MW	KU % Ownership or Other Interest	KU Ownership or Other Interest in MW
Solar					
E.W. Brown Solar (c)	8	39.00	3	61.00	5
Total	7,570		2,466		4,798

(a) Trimble County Unit 1 and Trimble County Unit 2 are jointly owned with Illinois Municipal Electric Agency and Indiana Municipal Power Agency. Each owner is entitled to its proportionate share of the units' total output and funds its proportionate share of capital, fuel and other operating costs. See Note 11 to the Financial Statements for additional information.
(b) There is an inlet air cooling system attributable to these units. This inlet air cooling system is not jointly owned; however, it is used to increase production on the units to which it relates, resulting in an additional 12 MW of capacity for LG&E and an additional 86 MW of capacity for KU.
(c) This unit is a 10 MW facility and achieves such production. The 8 MW solar facility summer capacity rating is reflective of an average expected output across the peak hours during the summer period based on average weather conditions at the solar facility.

For a description of LG&E's and KU's service areas, see "Item 1. Business - General - Segment Information - Kentucky Regulated Segment." At December 31, 2024, LG&E's and KU's electricity transmission and distribution systems and LG&E's natural gas transmission and distribution systems were:

	LG&E		KU	
	Distribution	Transmission	Distribution	Transmission
Electricity System				
Substations (a)	97	79	461	215
Capacity (in millions of kVA)	6	8	8	16
Overhead lines (circuit miles)	3,887	663	14,093	4,064
Underground lines (circuit miles)	2,876	6	2,840	4
Natural Gas System				
Distribution mains (miles)	4,463	—	—	—
Transmission pipeline (miles)	—	229	—	—
Transmission storage lines (miles)	—	83	—	—
Combustion turbine lines (miles)	—	19	—	11
Storage fields	—	4	—	—
Storage field capacity (Bcf)	—	11	—	—

(a) 195 substations (62 at LG&E and 133 at KU) are shared between the distribution and transmission systems.

Substantially all of LG&E's and KU's respective real and tangible personal property located in Kentucky and used or to be used in connection with the generation, transmission and distribution of electricity and, in the case of LG&E, the storage and distribution of natural gas, is subject to the lien of either the LG&E 2010 Mortgage Indenture or the KU 2010 Mortgage Indenture. See Note 8 to the Financial Statements for additional information.

LG&E and KU continuously reexamine development projects based on market conditions and other factors to determine whether to proceed with the projects, sell, cancel or expand them or pursue other options. See Item 1. Business for a discussion related to LG&E's and KU's Solar Share program and 2022 CPCN filing.

Pennsylvania Regulated Segment *(PPL and PPL Electric)*

For a description of PPL Electric's service area, see "Item 1. Business - General - Segment Information - Pennsylvania Regulated Segment." PPL Electric has electric transmission and distribution lines in public streets and highways pursuant to franchises and rights-of-way secured from property owners. At December 31, 2024, PPL Electric's transmission system includes 52 substations with a total capacity of 32 million kVA and 5,286 circuit miles in service. PPL Electric's distribution system includes 355 substations with a total capacity of 15 million kVA, 36,628 circuit miles of overhead lines and 9,006 underground circuit miles. All of PPL Electric's facilities are located in Pennsylvania. Substantially all of PPL Electric's distribution properties and certain transmission properties are subject to the lien of the PPL Electric 2001 Mortgage Indenture. See Note 8 to the Financial Statements for additional information.

Rhode Island Regulated Segment *(PPL)*

For a description of RIE's service area, see "Item 1. Business - General - Segment Information - Rhode Island Regulated Segment." At December 31, 2024, RIE's electric transmission system includes 44 substations with capacity of 33 kVA or higher, 361 circuit miles of overhead lines and 49 underground circuit miles. RIE's electric distribution system includes 59 substations, 6,500 circuit miles of overhead lines and 1,229 underground circuit miles. RIE also has distribution mains for its natural gas system with mileage of 3,223 miles. All of RIE's facilities are located in Rhode Island.

ITEM 3. LEGAL PROCEEDINGS

See Notes 6, 7, 9 and 12 to the Financial Statements for information regarding legal, tax and regulatory matters and proceedings.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

PART II

ITEM 5. MARKET FOR THE REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES

See "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations - Financial Condition - Liquidity and Capital Resources - Forecasted Uses of Cash" for information regarding certain restrictions on the ability to pay dividends for all Registrants.

PPL Corporation

Additional information for this item is set forth in the sections entitled "Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters" and "Shareowner and Investor Information" of this report. At January 31, 2025 there were 42,122 common stock shareowners of record.

There were no purchases by PPL of its common stock during the fourth quarter of 2024.

PPL Electric Utilities Corporation

There is no established public trading market for PPL Electric's common stock, as PPL owns 100% of the outstanding common shares. Dividends paid to PPL on those common shares are determined by PPL Electric's Board of Directors. PPL Electric paid common stock dividends to PPL of $375 million in 2024 and $323 million in 2023.

Louisville Gas and Electric Company

There is no established public trading market for LG&E's common stock, as LKE owns 100% of the outstanding common shares. Dividends paid to LKE on those common shares are determined by LG&E's Board of Directors. LG&E paid common stock dividends to LKE of $187 million in 2024 and $166 million in 2023.

Kentucky Utilities Company

There is no established public trading market for KU's common stock, as LKE owns 100% of the outstanding common shares. Dividends paid to LKE on those common shares are determined by KU's Board of Directors. KU paid common stock dividends to LKE of $232 million in 2024 and $190 million in 2023.

ITEM 6. SELECTED FINANCIAL AND OPERATING DATA

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

[Reserved]

Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations

(All Registrants)

This "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" is separately filed by PPL, PPL Electric, LG&E and KU. Information contained herein relating to any individual Registrant is filed by such Registrant solely on its own behalf, and no Registrant makes any representation as to information relating to any other Registrant. The specific Registrant to which disclosures are applicable is identified in parenthetical headings in italics above the applicable disclosure or within the applicable disclosure for each Registrant's related activities and disclosures. Within combined disclosures, amounts are disclosed for individual Registrants when significant.

The following should be read in conjunction with the Registrants' Consolidated Financial Statements and the accompanying Notes. Capitalized terms and abbreviations are defined in the glossary. Dollars are in millions, except per share data, unless otherwise noted.

"Management's Discussion and Analysis of Financial Condition and Results of Operations" includes the following information:

- "Overview" provides a description of each Registrant's business strategy and a discussion of important financial and operational developments.
- "Results of Operations" for all Registrants includes a "Statement of Income Analysis," which discusses significant changes in principal line items on the Statements of Income, comparing 2024 with 2023. For PPL, "Results of Operations" also includes "Segment Earnings," which provides a detailed analysis of earnings by reportable segment. These discussions include the non-GAAP financial measure "Earnings from Ongoing Operations" and provide an explanation of the non-GAAP financial measure and a reconciliation of the measure to the most comparable GAAP measure.
- "Financial Condition - Liquidity and Capital Resources" provides an analysis of the Registrants' liquidity positions and credit profiles. This section also includes a discussion of forecasted sources and uses of cash and rating agency actions.
- "Financial Condition - Risk Management" provides an explanation of the Registrants' risk management programs relating to market and credit risk.
- "Application of Critical Accounting Policies" provides an overview of the accounting policies that are particularly important to the results of operations and financial condition of the Registrants and that require their management to make significant estimates, assumptions and other judgments of inherently uncertain matters.

For comparison of the Registrants' results of operations and cash flows for the years ended December 31, 2023 to December 31, 2022, refer to "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" in the 2023 Form 10-K, filed with the SEC on February 16, 2024.

Overview

For a description of the Registrants and their businesses, see "Item 1. Business."

Business Strategy *(All Registrants)*

PPL operates four regulated utilities located in Pennsylvania, Kentucky and Rhode Island. Each of these jurisdictions has distinct regulatory structures and each of the utilities has distinct customer classes.

PPL's strategy, which is supported by the other Registrants and subsidiaries, is focused on creating the utilities of the future to drive greater value for our customers and shareowners. Key objectives in support of this strategy include:

- Strengthening the reliability and resilience of our electric and gas networks to improve service and protect against current and future weather and storms.
- Advancing a cleaner energy future affordably and reliably. This includes expanding and modernizing our generation with natural gas, renewables and battery storage, while supporting research and development of low-carbon solutions.
- Driving operational efficiencies to improve customer service and help keep energy affordable.

- Utilizing artificial intelligence and other advanced technologies to inform decision making, optimize asset planning and maintenance and better manage supply and demand on the grid.
- Empowering customers through expanded digital options and improved service.
- Engaging with key stakeholders to strengthen resource adequacy, power economic development, and support the growth and success of the regions we serve.

This strategy supports our mission to provide safe, affordable, reliable and sustainable energy to our customers and competitive, long-term returns to shareowners.

Financial and Operational Developments

(PPL)

RIE Transition Services Agreement Completion

In connection with the acquisition of RIE in 2022, National Grid USA Service Company, Inc., National Grid U.S. and Narragansett Electric entered into a transition services agreement (TSA), pursuant to which the National Grid entities agreed to provide certain transition services to Narragansett Electric to facilitate the transition of the operation of Narragansett Electric to PPL following the acquisition. The TSA was for an initial two-year term and was completed in the third quarter of 2024. TSA costs of $137 million, $228 million, and $123 million were incurred for the years ended December 31, 2024, 2023, and 2022.

Transfer of Certain Credits under the Inflation Reduction Act

The IRS released the final Internal Revenue Code Section 6418 regulations related to the transfer of certain credits under the Inflation Reduction Act. The regulations became effective on July 1, 2024 and did not and are not expected to have a material impact on the financial statements regarding prior or future credit transfers.

Regulatory Requirements

(All Registrants)

The Registrants cannot predict the impact that future regulatory requirements may have on their financial condition or results of operations.

(PPL, LG&E and KU)

Environmental Considerations for Coal-Fired Generation

The businesses of LG&E and KU are subject to extensive federal, state and local environmental laws, rules and regulations, including those pertaining to CCRs, GHG, and ELGs. See Notes 7, 12 and 18 to the Financial Statements for a discussion of these significant environmental matters. These and other environmental requirements led PPL, LG&E and KU to retire approximately 1,500 MW of coal-fired generating plants in Kentucky since 2010. As part of the long-term generation planning process, LG&E and KU evaluate a range of factors including the impact of potential stricter environmental regulations, fuel price scenarios, the cost of replacement generation, continued operations and major maintenance costs and the risk of major equipment failures in determining when to retire generation assets.

As a result of environmental requirements and aging infrastructure, LG&E has sought and obtained approval to retire two older coal-fired units at the Mill Creek Plant. Mill Creek Unit 1, with 300 MW of capacity, was retired in 2024. Mill Creek Unit 2, with 297 MW of capacity, is expected to be retired in 2027, subject to certain conditions.

On October 4, 2024, LG&E submitted an application related to the retirement of Mill Creek Unit 1, which occurred on December 31, 2024, requesting recovery of associated costs under the RAR rider. On October 28, 2024, the KPSC issued an order to establish a procedural schedule regarding its investigation of the reasonableness of the proposed tariff. The KPSC intends to rule on the matter by February 28, 2025. See Note 7 to the Financial Statements for additional information on the Mill Creek Unit 1 RAR rider application.

FERC Transmission Rate Filing

In 2018, LG&E and KU applied to the FERC requesting elimination of certain on-going waivers and credits to a sub-set of transmission customers relating to the 1998 merger of LG&E's and KU's parent entities and the 2006 withdrawal of LG&E and KU from the Midcontinent Independent System Operator, Inc. (MISO), a regional transmission operator and energy market. The application sought termination of LG&E's and KU's commitment to provide certain Kentucky municipalities mitigation for certain horizontal market power concerns arising out of the 1998 LG&E and KU merger and 2006 MISO withdrawal. The amounts at issue are generally waivers or credits granted to a limited number of Kentucky municipalities for either certain LG&E and KU or MISO transmission charges incurred for transmission service received. In 2019, the FERC granted LG&E's and KU's request to remove the ongoing credits, conditioned upon the implementation by LG&E and KU of a transition mechanism for certain existing power supply arrangements, which was subsequently filed, modified, and approved by the FERC in 2020 and 2021. In 2020, LG&E and KU and other parties filed appeals with the U.S. Court of Appeals - D.C. Circuit (D.C. Circuit Court of Appeals) regarding the FERC's orders on the elimination of the mitigation and required transition mechanism. In August 2022, the D.C. Circuit Court of Appeals issued an order remanding the proceedings back to the FERC. On May 18, 2023, the FERC issued an order on remand reversing its 2019 decision and requiring LG&E and KU to refund credits previously withheld, including under such transition mechanism. LG&E and KU filed a petition for review of the FERC's May 18, 2023 order with the D.C. Circuit Court of Appeals and provided refunds in accordance with the FERC order on December 1, 2023. The FERC issued an order on LG&E's and KU's compliance filing on November 16, 2023, and LG&E and KU filed a petition for review of this November 16, 2023 order on February 14, 2024. The FERC issued the substantive order on rehearing on March 21, 2024, reaffirming its prior decision. Oral argument before the D.C. Circuit Court of Appeals occurred on January 21, 2025. LG&E and KU cannot predict the ultimate outcome of the proceedings or any other post decision process but do not expect the annual impact to have a material effect on their operations or financial condition. LG&E and KU currently receive recovery of certain waivers and credits primarily through base rates increases, provided, however, that increases associated with the FERC's May 18, 2023 order are expected to be subject to future rate proceedings.

(PPL)

FY 2026 Gas ISR Plan

On December 31, 2024, RIE filed its FY 2026 Gas ISR Plan with the RIPUC with a budget that includes $187 million of capital investment spend and up to $15 million of additional contingency plan spend in connection with the PHMSA's potential enactment of regulations during FY 2026 that, if enacted, would significantly alter RIE's leak detection and repair obligations under federal regulations. The Plan also includes proposed spending on curb-to-curb paving of $22 million. A decision from the RIPUC on the Plan is expected by March 31, 2025. RIE cannot predict the outcome of this matter.

FY 2026 Electric ISR Plan

On December 23, 2024, RIE filed its FY 2026 Electric ISR Plan with the RIPUC with a budget that includes $160 million of capital investment spend, $14 million of vegetation operation and maintenance (O&M) expense spend and $1 million of Other O&M spend. In addition, the FY 2026 Electric ISR Plan includes $88 million of capital investment spend for Advanced Metering Functionality (AMF) which, together with the $160 million of capital investment spend, results in total capital investment spend of $248 million. A decision from the RIPUC is expected by March 31, 2025. RIE cannot predict the outcome of this matter.

Advanced Metering Functionality (AMF)

In 2021, RIE filed its Updated AMF Business Case and Grid Modernization Plan (GMP) with the RIPUC in accordance with the Amended Settlement Agreement (ASA) approved by the RIPUC in August 2018, and which among other things, sought approval to deploy smart meters throughout the service territory. After PPL completed the acquisition of RIE, RIE filed a new AMF Business Case with the RIPUC in 2022, consisting of a detailed proposal for full-scale deployment of AMF across its electric service territory.

On September 27, 2023, the RIPUC unanimously approved RIE to deploy an AMF-based metering system for the electric distribution business. RIE is authorized to seek recovery of the approved capital investment through the ISR process with an overall multi-year cap on recovery at approximately $153 million, subject to certain terms, conditions and limitations with respect to the potential offsets and recoverability of certain costs. RIE is required to continue spending even if above the recovery cap, until it achieves the functionalities outlined in the AMF Business Case. RIE filed with the RIPUC for approval of (i) an updated electric Service Quality Plan on December 27, 2023, (ii) additional compliance tariff provisions regarding recovery and updated cost schedules to reflect the RIPUC's decision on December 22, 2023, and (iii) electric and gas tariff advice filings for RIPUC Automatic Meter Reading/AMF meter opt-out tariff provision on September 19, 2024. The RIPUC

approved RIE's revised service quality metrics with certain modifications on August 1, 2024 and October 30, 2024. In addition, the RIPUC approved RIE's AMR/AMF opt-out tariff provisions for electric and natural gas with modifications on December 19, 2024 for effect January 1, 2025, and approved the proposed updated fees to be assessed at the start of the AMF roll-out. On January 7, 2025, RIE filed compliance tariffs to reflect the RIPUC's ruling, which they approved at their January 23, 2025 Open Meeting.

Rate Case Proceedings (KU)

On April 30, 2024, KU filed a request with the VSCC for an annual increase in Virginia base electricity rates of approximately $9 million. KU's request is based on an authorized 10.5% return on equity. Subject to regulatory review and approval, new rates would become effective February 1, 2025. On November 6, 2024, KU and VSCC Staff filed a stipulation to resolve the proceeding, with a proposed annual rate increase amount of $8 million and annual authorized returns on equity in a range from 9.5% to 10.5% for various tariff purposes, with no objection from the Office of the Attorney General. A public hearing on the matter was held on November 13, 2024. On December 10, 2024, the Hearing Examiner issued an alternative recommendation to approve the stipulation with a nonmaterial adjustment to the revenue requirement. All parties filed letters in support of the Hearing Examiner's alternative recommendation. On January 28, 2025, the VSCC issued an order approving the stipulation, including the adjustment recommended by the Hearing Examiner, and the resulting new rates went into effect on February 1, 2025.

DSIC Petition (PPL and PPL Electric)

On April 26, 2024, PPL Electric filed a Petition with the PAPUC requesting that the PAPUC waive PPL Electric's DSIC cap of 5% of billed revenues and increase the maximum allowable DSIC to 9% for bills rendered on or after January 1, 2025. On November 21, 2024, the Administrative Law Judge in the proceeding issued a Recommended Decision recommending the denial of PPL Electric's DSIC Cap Waiver Petition. PPL Electric filed exceptions to the Recommended Decision on December 11, 2024. Several of the other parties filed Reply Exceptions on December 23, 2024. The Administrative Law Judge's Recommended Decision and the Exceptions and Reply Exceptions are currently before the PAPUC for a final order. PPL Electric cannot predict the timing or outcome of that decision.

Long-Term Infrastructure Improvement Plan Petition (LTIIP) (PPL and PPL Electric)

On January 17, 2024, PPL Electric filed a petition with the PAPUC seeking to modify its LTIIP, which covers the period from 2023 through 2027, to increase the total projected capital spending for existing LTIIP programs and to add a new LTIIP program related to predictive failure technology. On July 11, 2024, the PAPUC approved the petition in part, allowing for an increase of $203 million for existing LTIIP programs. The proposed new LTIIP program was determined not to be eligible for recovery under the DSIC. However, investments in such programs are potentially recoverable through a base rate proceeding.

Artificial Intelligence (AI) Governance (All Registrants)

To leverage potential benefits of AI, PPL management has established an AI Governance committee, with oversight from the Chief Technology and Innovation Officer and the Chief Legal Officer, which assesses benefits and risks associated with AI. The governance committee is a cross-functional team with leadership representation from Technology, Security, Audit, Legal, Operations, Human Resources and Data and AI. The governance committee reviews potential AI solutions using an intake process which involves risk and benefit assessment, data security and privacy considerations, and ensures that all solutions are compliant with PPL technology and security standards.

Results of Operations

(PPL)

The "Statement of Income Analysis" discussion below describes significant changes in principal line items on the Statements of Income, comparing 2024 with 2023. The "Segment Earnings" discussions provide a review of results by reportable segment. These discussions include the non-GAAP financial measure "Earnings from Ongoing Operations" and provide an explanation of the non-GAAP financial measure and a reconciliation of the measure to the most comparable GAAP measure.

(PPL Electric, LG&E and KU)

A "Statement of Income Analysis" is presented separately for PPL Electric, LG&E and KU. The "Statement of Income Analysis" discussion below describes significant changes in principal line items on the Statements of Income, comparing 2024

with 2023. The results of operations section for PPL Electric, LG&E and KU is presented in a reduced disclosure format in accordance with General Instructions (I)(2)(a) of Form 10-K.

PPL: Statement of Income Analysis and Segment Earnings

Statement of Income Analysis

Net income for the years ended December 31 includes the following results:

	2024	2023	Change 2024 vs. 2023
Operating Revenues	$ 8,462	$ 8,312	$ 150
Operating Expenses			
Operation			
Fuel	783	733	50
Energy purchases	1,679	1,841	(162)
Other operation and maintenance	2,607	2,462	145
Depreciation	1,279	1,254	25
Taxes, other than income	374	392	(18)
Total Operating Expenses	6,722	6,682	40
Operating Income	1,740	1,630	110
Other Income (Expense) - net	114	(40)	154
Interest Expense	738	666	72
Income Before Income Taxes	1,116	924	192
Income Taxes	228	184	44
Net Income (Loss)	$ 888	$ 740	$ 148

Operating Revenues

The increase (decrease) in operating revenues was due to:

	2024 vs. 2023
PPL Electric distribution price (a)	$ 69
PPL Electric distribution volume (b)	39
PPL Electric PLR (c)	(291)
PPL Electric transmission formula rate (d)	48
LG&E volumes (b)	35
LG&E ECR mechanism (e)	(18)
KU volumes (b)	39
KU fuel and other energy purchases (f)	20
RIE energy purchases and other recoveries (g)	(24)
RIE net metering presentation (h)	175
RIE capital investment	29
Other	29
Total	$ 150

(a) The increase was primarily due to reconcilable cost recovery mechanisms approved by the PAPUC.
(b) The increases were primarily due to weather, along with other higher usage in 2024 at PPL Electric.
(c) The decrease was primarily the result of lower energy prices and fewer PLR customers, partially offset by higher customer volumes due to weather and other higher usage.
(d) The increase was primarily due to returns on additional transmission capital investments, returns of depreciation and operation and maintenance expenses and delayed implementation of moving to a calendar year rate in 2023, partially offset by the prior year point to point border rate settlement variance.
(e) The decrease was primarily due to lower ECR expenses.
(f) The increase was primarily due to higher recoveries of fuel expenses.
(g) The decrease was primarily due to lower recoveries of commodity costs and pension expenses, partially offset by higher recoveries of gas related maintenance expenses.
(h) In conjunction with the completion of the transition services agreement associated with the RIE acquisition, PPL conformed the presentation of RIE's net metering charges with the presentation of the other operating companies, resulting in an increase in Operating Revenues and a corresponding increase in Energy purchases. See Note 3 to the Financial Statements for additional information.

Fuel

Fuel expense increased $50 million in 2024 compared with 2023, primarily due to an increase of $22 million at LG&E primarily due to an increase in commodity costs and an increase in volumes due to weather of $37 million at KU, partially offset by a decrease in commodity costs of $8 million at KU.

Energy Purchases

The increase (decrease) in energy purchases was due to:

	2024 vs. 2023
PPL Electric PLR volumes	$ (13)
PPL Electric PLR prices	(259)
LG&E commodity costs	(17)
RIE commodity costs	(51)
RIE net metering presentation (a)	175
Other	3
Total	$ (162)

(a) In conjunction with the completion of the transition services agreement associated with the RIE acquisition, PPL conformed the presentation of RIE's net metering charges with the presentation of the other operating companies, resulting in an increase in Operating Revenues and a corresponding increase in Energy purchases. See Note 3 to the Financial Statements for additional information.

Other Operation and Maintenance

The increase (decrease) in other operation and maintenance was due to:

	2024 vs. 2023
PPL Electric storm expenses	$ 52
PPL Electric vegetation management expenses	20
PPL Electric Act 129	19
PPL Electric DER projects impairment (a)	21
LG&E ECR expenses	(17)
RIE gas maintenance expenses	46
RIE pension expenses	(24)
RIE bad debt expenses	18
Transition costs associated with RIE	45
Other	(35)
Total	$ 145

(a) Impairment of DER project costs associated with a pilot solar program for which PPL will not seek regulatory recovery.

Other Income (Expense) - net

The increase (decrease) in other income (expense) - net was due to:

	2024 vs. 2023
AFUDC - equity component	$ 17
Talen litigation (a)	122
Other	15
Total	$ 154

(a) PPL incurred legal expenses in 2023 related to litigation associated with its former affiliate, Talen Montana, LLC, and certain affiliated entities (collectively, Talen), which was settled in December 2023.

Interest Expense

The increase (decrease) in interest expense was due to:

	2024 vs. 2023
Long-term debt (a)	$ 78
Other	(6)
Total	$ 72

(a) The increase was primarily due to increased borrowings. See Note 8 to the Financial Statements for additional information.

Income Taxes

The increase (decrease) in income taxes was due to:

	2024 vs. 2023
Change in pre-tax income	$ 48
Valuation allowance adjustments	(10)
Income tax credits (a)	14
Utility rate-making tax adjustments (b)	(11)
Other	3
Total	$ 44

(a) In addition to credits internally generated, in 2023, PPL purchased approximately $300 million of renewable tax credits, as allowed by the IRA. PPL recorded a current tax benefit and a deferred tax expense for the utilization of approximately $250 million of the credits in 2023 and prior years, per the three-year carry-back rule.
(b) Primarily consists of tax impacts of AFUDC equity and related depreciation across PPL utilities and flow through tax impacts. Flow through occurs when the regulator excludes deferred tax expense or benefit from recoverable costs when determining income tax expense.

See Note 6 to the Financial Statements for additional information on income taxes.

Segment Earnings

PPL's Net Income (Loss) by reportable segments was as follows:

	2024	2023	Change 2024 vs. 2023
Kentucky Regulated	$ 620	$ 552	$ 68
Pennsylvania Regulated	574	519	55
Rhode Island Regulated	109	96	13
Corporate and Other (a)	(415)	(427)	12
Net Income (Loss)	$ 888	$ 740	$ 148

(a) Primarily represents financing and certain other costs incurred at the corporate level that have not been allocated or assigned to the segments, which are presented to reconcile segment information to PPL's consolidated results.

Earnings from Ongoing Operations

Management utilizes "Earnings from Ongoing Operations" as a non-GAAP financial measure that should not be considered as an alternative to net income, an indicator of operating performance determined in accordance with GAAP. PPL believes that Earnings from Ongoing Operations is useful and meaningful to investors because it provides management's view of PPL's earnings performance as another criterion in making investment decisions. In addition, PPL's management uses Earnings from Ongoing Operations in measuring achievement of certain corporate performance goals, including targets for certain executive incentive compensation. Other companies may use different measures to present financial performance.

Earnings from Ongoing Operations is adjusted for the impact of special items. Special items are presented in the financial tables on an after-tax basis with the related income taxes on special items separately disclosed. Income taxes on special items, when applicable, are calculated based on the statutory tax rate of the entity where the activity is recorded. Special items may include items such as:

- Gains and losses on sales of assets not in the ordinary course of business.

- Impairment charges.
- Significant workforce reduction and other restructuring effects.
- Acquisition and divestiture-related adjustments.
- Significant losses on early extinguishment of debt.
- Other charges or credits that are, in management's view, non-recurring or otherwise not reflective of the company's ongoing operations.

PPL's Earnings from Ongoing Operations by reportable segment were as follows:

	2024	2023	Change 2024 vs. 2023
Kentucky Regulated	$ 624	$ 564	$ 60
Pennsylvania Regulated	607	548	59
Rhode Island Regulated	155	152	3
Corporate and Other	(136)	(81)	(55)
Earnings from Ongoing Operations	$ 1,250	$ 1,183	$ 67

See "Reconciliation of Earnings from Ongoing Operations" below for a reconciliation of this non-GAAP financial measure to Net Income.

Kentucky Regulated Segment

The Kentucky Regulated segment consists primarily of LG&E's and KU's regulated electricity generation, transmission and distribution operations, as well as LG&E's regulated distribution and sale of natural gas.

Net Income and Earnings from Ongoing Operations include the following results:

	2024	2023	Change 2024 vs. 2023
Operating Revenues	$ 3,562	$ 3,452	$ 110
Fuel	783	733	50
Energy purchases	176	192	(16)
Other operation and maintenance	803	826	(23)
Depreciation	710	696	14
Taxes, other than income	99	93	6
Total Operating Expenses	2,571	2,540	31
Other Income (Expense) - net	29	12	17
Interest Expense	240	235	5
Income Taxes	160	137	23
Net Income	620	552	68
Less: Special Items	(4)	(12)	8
Earnings from Ongoing Operations	$ 624	$ 564	$ 60

The following after-tax gains (losses), which management considers special items, impacted the Kentucky Regulated segment's results and are excluded from Earnings from Ongoing Operations:

	Income Statement Line Item	2024	2023
Strategic corporate initiatives, net of tax of $0, $0 (a)	Other operation and maintenance	$ (1)	$ (1)
FERC transmission credit refund, net of tax of $2 (b)	Other operation and maintenance	—	(6)
FERC transmission credit refund, net of tax of $0 (b)	Operating Revenues	1	—
Unbilled revenue estimate adjustment, net of tax of $2 (c)	Operating Revenues	—	(5)
ECR beneficial reuse transition adjustment, net of tax of $2 (d)	Operating Revenues	(4)	—
Total		$ (4)	$ (12)

(a) Costs incurred related to PPL's corporate centralization efforts.
(b) Prior period impact related to a FERC refund order.
(c) Prior period impact of a methodology change in determining unbilled revenues.
(d) Prior period impact for an ECR mechanism revenue adjustment related to a KPSC order.

The changes in the components of the Kentucky Regulated segment's results between these periods were due to the factors set forth below, which exclude the items that management considers special.

	2024 vs. 2023
Operating Revenues	$ 107
Fuel	(50)
Energy purchases	16
Other operation and maintenance	16
Depreciation	(14)
Taxes, other than income	(6)
Other Income (Expense) - net	17
Interest Expense	(5)
Income Taxes	(21)
Earnings from Ongoing Operations	60
Special Items, after-tax	8
Net Income	$ 68

- Higher operating revenues in 2024 compared to 2023, primarily due to a $74 million increase in sales volumes due to weather and a $29 million increase in recoveries of fuel and energy purchases.

- Higher fuel expense in 2024 compared to 2023, primarily due to a $34 million increase in volumes primarily due to weather and a $16 million increase in commodity costs.

Pennsylvania Regulated Segment

The Pennsylvania Regulated segment includes the regulated electricity transmission and distribution operations of PPL Electric.

Net Income and Earnings from Ongoing Operations include the following results:

	2024	2023	Change 2024 vs. 2023
Operating Revenues	$ 2,876	$ 3,008	$ (132)
Energy purchases	721	992	(271)
Other operation and maintenance	705	605	100
Depreciation	401	397	4
Taxes, other than income	131	143	(12)
Total Operating Expenses	1,958	2,137	(179)
Other Income (Expense) - net	45	39	6
Interest Income from Affiliate	33	—	33
Interest Expense	246	223	23
Income Taxes	176	168	8
Net Income	574	519	55
Less: Special Items	(33)	(29)	(4)
Earnings from Ongoing Operations	$ 607	$ 548	$ 59

The following after-tax gains (losses), which management considers special items, impacted the Pennsylvania Regulated segment's results and are excluded from Earnings from Ongoing Operations:

	Income Statement Line Item	2024	2023
PPL Electric billing issue, net of tax of $5, $10 (a)	Other operation and maintenance	$ (13)	$ (23)
PPL Electric billing issue, net of tax of $0 (a)	Other Income (Expense) - net	—	(1)
Strategic corporate initiatives, net of tax of $2, $1 (b)	Other operation and maintenance	(5)	(2)
Other non-recurring charges, net of tax of $1 (c)	Other operation and maintenance	—	(3)
DER projects impairment, net of tax of $6 (d)	Other operation and maintenance	(15)	—
Total		$ (33)	$ (29)

(a) Certain expenses related to billing issues. See Note 7 to the Financial Statements for additional information.

(b) Costs incurred related to PPL's corporate centralization efforts.
(c) Certain expenses associated with a litigation settlement.
(d) Impairment of DER project costs associated with a pilot solar program for which PPL will not seek regulatory recovery.

The changes in the components of the Pennsylvania Regulated segment's results between these periods are due to the factors set forth below, which exclude the items that management considers special.

	2024 vs. 2023
Operating Revenues	$ (132)
Energy purchases	271
Other operation and maintenance	(96)
Depreciation	(4)
Taxes, other than income	12
Other Income (Expense) - net	5
Interest Income from Affiliate	33
Interest Expense	(23)
Income Taxes	(7)
Earnings from Ongoing Operations	59
Special Items, after-tax	(4)
Net Income	$ 55

- Lower operating revenues in 2024 compared to 2023, primarily due to $291 million of lower PLR, partially offset by a $69 million increase in distribution prices, a $48 million increase in transmission formula rate returns and a $39 million increase in distribution volumes primarily due to weather and higher usage.
- Lower energy purchases in 2024 compared to 2023, primarily due to $259 million of lower PLR prices and $13 million of lower PLR volumes.
- Higher operation and maintenance expense in 2024 compared to 2023, primarily due to a $52 million increase in storm expenses, a $20 million increase in vegetation management expenses and a $19 million increase in Act 129 related expenses.
- Higher interest income from affiliate in 2024 compared to 2023, primarily due to interest income on a short-term note receivable with an affiliated company.
- Higher interest expense in 2024 compared to 2023, primarily due to $43 million related to increased long-term debt borrowings, partially offset by $11 million related to the redemption of floating rate first mortgage bonds in March 2023.

Rhode Island Regulated Segment

The Rhode Island Regulated segment consists primarily of the regulated electricity transmission and distribution operations and regulated distribution and sale of natural gas conducted by RIE.

Net Income and Earnings from Ongoing Operations include the following results:

	2024	2023	Change 2024 vs. 2023
Operating Revenues	$ 2,024	$ 1,851	$ 173
Energy purchases	782	658	124
Other operation and maintenance	731	705	26
Depreciation	165	156	9
Taxes, other than income	144	156	(12)
Total Operating Expenses	1,822	1,675	147
Other Income (Expense) - net	24	19	5
Interest Expense	95	83	12
Income Taxes	22	16	6
Net Income	109	96	13
Less: Special Items	(46)	(56)	10
Earnings from Ongoing Operations	$ 155	$ 152	$ 3

The following after-tax gains (losses), which management considers special items, impacted the Rhode Island Regulated segment's results and are excluded from Earnings from Ongoing Operations:

	Income Statement Line Item	2024	2023
Acquisition integration, net of tax of $13, $17 (a)	Other operation and maintenance	$ (45)	$ (65)
Acquisition integration, net of tax of $0	Other Income (Expense) - net	(1)	—
Acquisition integration, net of tax of ($2) (b)	Operating Revenues	—	8
Acquisition integration, net of tax of ($1)	Depreciation	—	2
Acquisition integration, net of tax of $0	Interest Expense	—	(1)
Total		$ (46)	$ (56)

(a) Primarily includes certain transition services agreement costs for IT systems that will not be part of PPL's ongoing operations.
(b) Prior period impact of a methodology change for Infrastructure, Safety, and Reliability revenues.

The changes in the components of the Rhode Island Regulated segment's results between these periods are due to the factors set forth below, which exclude the items that management considers special.

	2024 vs. 2023
Operating Revenues	$ 183
Energy purchases	(124)
Other operation and maintenance	(50)
Depreciation	(7)
Taxes, other than income	12
Other Income (Expense) - net	6
Interest Expense	(13)
Income Taxes	(4)
Earnings from Ongoing Operations	3
Special Items, after-tax	10
Net Income	$ 13

- Higher operating revenues in 2024 compared to 2023, primarily due to a $175 million increase due to the effects of conforming the presentation of RIE's net metering charges to that of PPL's other operating utilities beginning in 2024, a $46 million increase in recovery of gas maintenance related expenses, a $29 million increase related to capital investments, a $12 million increase related to recovery of transmission expenses and a $15 million increase of other items that were not individually significant, partially offset by a $51 million decrease in recovery of commodity costs, a $24 million decrease in recovery of pension expenses, a $14 million decrease in recovery of gross earnings taxes and a $10 million decrease related to ISR adjustments.

- Higher energy purchases in 2024 compared to 2023, primarily due to a $175 million increase related to the effects of conforming the presentation of RIE's net metering charges to that of PPL's other operating utilities beginning in 2024, partially offset by a $51 million decrease in commodity costs.

- Higher operation and maintenance expense in 2024 compared to 2023, primarily due to a $46 million increase in gas maintenance related expenses, an $18 million increase in bad debt expenses and a $12 million increase in transmission expenses, partially offset by a $24 million decrease in pension expenses.

- Lower taxes, other than income in 2024 compared to 2023, primarily due to a decrease in gross earnings taxes.

- Higher interest expense in 2024 compared to 2023, primarily due to increased borrowings.

Reconciliation of Earnings from Ongoing Operations

The following tables contain after-tax gains (losses), in total, which management considers special items, that are excluded from Earnings from Ongoing Operations, and a reconciliation to PPL's "Net Income" for the years ended December 31.

	2024				
	KY Regulated	PA Regulated	RI Regulated	Corporate and Other	Total
Net Income (Loss)	$ 620	$ 574	$ 109	$ (415)	$ 888
Less: Special Items (expense) benefit:					
Talen litigation costs, net of tax of $1 (a)	—	—	—	(2)	(2)
Strategic corporate initiatives, net of tax of $0, $2, $2 (b)	(1)	(5)	—	(5)	(11)
Acquisition integration, net of tax of $13, $66 (c)	—	—	(46)	(250)	(296)
PPL Electric billing issue, net of tax of $5 (d)	—	(13)	—	—	(13)
FERC transmission credit refund, net of tax of $0 (e)	1	—	—	—	1
ECR beneficial reuse transition adjustment, net of tax of $2 (f)	(4)	—	—	—	(4)
DER projects impairment, net of tax of $6 (g)	—	(15)	—	—	(15)
IT transformation, net of tax of $5 (h)	—	—	—	(22)	(22)
Total Special Items	(4)	(33)	(46)	(279)	(362)
Earnings from Ongoing Operations	$ 624	$ 607	$ 155	$ (136)	$ 1,250

(a) PPL incurred legal expenses related to litigation associated with its former affiliate, Talen Montana, LLC and certain affiliated entities.
(b) Represents costs primarily related to PPL's centralization and other strategic efforts.
(c) Rhode Island Regulated primarily includes certain transition services agreement costs for IT systems that will not be part of PPL's ongoing operations. Corporate and Other primarily includes integration and related costs associated with the acquisition of RIE.
(d) Certain expenses related to billing issues. See Note 7 to the Financial Statements for additional information.
(e) Prior period impact related to a FERC refund order.
(f) Prior period impact for an ECR mechanism revenue adjustment related to a KPSC order.
(g) Impairment of DER project costs associated with a pilot solar program for which PPL will not seek regulatory recovery.
(h) Costs associated with PPL's restructuring and rebuilding of its IT infrastructure, organization and systems.

	2023				
	KY Regulated	PA Regulated	RI Regulated	Corporate and Other	Total
Net Income (Loss)	$ 552	$ 519	$ 96	$ (427)	$ 740
Less: Special Items (expense) benefit:					
Talen litigation costs, net of tax of $26 (a)	—	—	—	(99)	(99)
Strategic corporate initiatives, net of tax of $0, $1, $3 (b)	(1)	(2)	—	(10)	(13)
Acquisition integration, net of tax of $14, $58 (c)	—	—	(56)	(218)	(274)
Sale of Safari Holdings, net of tax of $0 (d)	—	—	—	(4)	(4)
PPL Electric billing issue, net of tax of $10 (e)	—	(24)	—	—	(24)
FERC transmission credit refund, net of tax of $2 (f)	(6)	—	—	—	(6)
Unbilled revenue estimate adjustment, net of tax of $2 (g)	(5)	—	—	—	(5)
Other non-recurring charges, net of tax of $1, $0 (h)	—	(3)	—	(15)	(18)
Total Special Items	(12)	(29)	(56)	(346)	(443)
Earnings from Ongoing Operations	$ 564	$ 548	$ 152	$ (81)	$ 1,183

(a) PPL incurred legal expenses related to litigation and settlement with its former affiliate, Talen Montana, LLC and certain affiliated entities.
(b) Costs incurred primarily in connection with corporate centralization efforts.
(c) Rhode Island Regulated includes costs incurred primarily related to certain transition services agreement costs for IT systems that will not be part of PPL's ongoing operations. Corporate and Other primarily includes integration and related costs associated with the acquisition of RIE.
(d) Primarily final closing and other related adjustments for the sale of Safari Holdings.
(e) Certain expenses related to billing issues. See Note 7 to the Financial Statements for additional information.
(f) Prior period impact related to a FERC refund order.
(g) Prior period impact of a methodology change in determining unbilled revenues.
(h) PA Regulated includes certain expenses related to a litigation settlement. Corporate and Other primarily includes certain expenses related to distributed energy investments.

PPL Electric: Statement of Income Analysis

Net income for the years ended December 31 includes the following results:

	2024	2023	Change 2024 vs. 2023
Operating Revenues	$ 2,876	$ 3,008	$ (132)
Operating Expenses			
Operation			
Energy purchases	721	992	(271)
Other operation and maintenance	705	605	100
Depreciation	401	397	4
Taxes, other than income	131	143	(12)
Total Operating Expenses	1,958	2,137	(179)
Operating Income	918	871	47
Other Income (Expense) - net	45	39	6
Interest Income from Affiliate	33	—	33
Interest Expense	246	223	23
Income Before Income Taxes	750	687	63
Income Taxes	176	168	8
Net Income	$ 574	$ 519	$ 55

Operating Revenues

The increase (decrease) in operating revenues was due to:

	2024 vs. 2023
Distribution price (a)	$ 69
Distribution volume (b)	39
PLR (c)	(291)
Transmission formula rate (d)	48
Other	3
Total	$ (132)

(a) The increase was primarily due to reconcilable cost recovery mechanisms approved by the PAPUC.
(b) The increase was primarily due to weather, along with other higher usage in 2024.
(c) The decrease was primarily the result of lower energy prices and fewer PLR customers, partially offset by higher customer volumes due to weather and other higher usage.
(d) The increase was primarily due to returns on additional transmission capital investments, returns of depreciation and operation and maintenance expenses and delayed implementation of moving to a calendar year rate in 2023, partially offset by the prior year point to point border rate settlement variance.

Energy Purchases

Energy purchases decreased $271 million in 2024 compared with 2023, primarily due to lower PLR prices of $259 million and lower PLR volumes of $13 million.

Other Operation and Maintenance

The increase (decrease) in other operation and maintenance was due to:

	2024 vs. 2023
Vegetation management expenses	$ 20
Storm expenses	52
Act 129	19
DER projects impairment (a)	21
Other	(12)
Total	$ 100

(a) Impairment of DER project costs associated with a pilot solar program for which PPL will not seek regulatory recovery.

Interest Income from Affiliate

Interest income from affiliate increased $33 million in 2024 compared with 2023, primarily due to interest income on a short-term note receivable with an affiliated company.

Interest Expense

Interest expense increased $23 million in 2024 compared with 2023, primarily due to $43 million related to increased long-term debt borrowings, partially offset by $11 million related to the redemption of floating rate first mortgage bonds in March 2023.

LG&E: Statement of Income Analysis

Net income for the years ended December 31 includes the following results:

	2024	2023	Change 2024 vs. 2023
Operating Revenues			
Retail and wholesale	$ 1,617	$ 1,580	$ 37
Electric revenue from affiliate	31	33	(2)
Total Operating Revenues	1,648	1,613	35
Operating Expenses			
Operation			
Fuel	308	286	22
Energy purchases	151	168	(17)
Energy purchases from affiliates	20	12	8
Other operation and maintenance	349	364	(15)
Depreciation	305	302	3
Taxes, other than income	49	48	1
Total Operating Expenses	1,182	1,180	2
Operating Income	466	433	33
Other Income (Expense) - net	12	3	9
Interest Income from Affiliates	1	1	—
Interest Expense	105	102	3
Income Before Income Taxes	374	335	39
Income Taxes	77	69	8
Net Income	$ 297	$ 266	$ 31

Operating Revenues

The increase (decrease) in operating revenues was due to:

	2024 vs. 2023
Fuel and other energy purchases (a)	$ 7
Volumes (b)	35
ECR (c)	(18)
Other	11
Total	$ 35

(a) The increase was primarily due to higher recoveries of fuel expenses, partially offset by lower recoveries of energy purchases.
(b) The increase was primarily due to weather.
(c) The decrease was primarily due to lower ECR expenses.

Fuel

Fuel expense increased $22 million in 2024 compared with 2023, primarily due to an increase in commodity costs.

Energy Purchases

Energy purchases decreased $17 million in 2024 compared with 2023, primarily due to a decrease in commodity costs.

Other Operation and Maintenance

The increase (decrease) in other operation and maintenance was due to:

	2024 vs. 2023
ECR expenses	$ (17)
Other	2
Total	$ (15)

KU: Statement of Income Analysis

Net income for the years ended December 31 includes the following results:

	2024	2023	Change 2024 vs. 2023
Operating Revenues			
Retail and wholesale	$ 1,944	$ 1,872	$ 72
Electric revenue from affiliate	20	12	8
Total Operating Revenues	1,964	1,884	80
Operating Expenses			
Operation			
Fuel	476	447	29
Energy purchases	25	24	1
Energy purchases from affiliates	31	33	(2)
Other operation and maintenance	413	427	(14)
Depreciation	403	392	11
Taxes, other than income	49	45	4
Total Operating Expenses	1,397	1,368	29
Operating Income	567	516	51
Other Income (Expense) - net	15	8	7
Interest Expense	137	134	3
Interest Expense from Affiliate	—	1	(1)
Income Before Income Taxes	445	389	56
Income Taxes	89	77	12
Net Income	$ 356	$ 312	$ 44

Operating Revenues

The increase (decrease) in operating revenues was due to:

	2024 vs. 2023
Fuel and other energy purchases (a)	$ 28
Volumes (b)	39
ECR	(8)
Demand	8
Other	13
Total	$ 80

(a) The increase was primarily due to higher recoveries of fuel expenses.
(b) The increase was primarily due to weather.

Fuel

Fuel expense increased $29 million in 2024 compared with 2023, primarily due to a $37 million increase in volumes due to weather, partially offset by an $8 million decrease in commodity costs.

Financial Condition

The remainder of this Item 7 in this Form 10-K is presented on a combined basis, providing information, as applicable, for all Registrants.

Liquidity and Capital Resources

(All Registrants)

The Registrants' cash flows from operations and access to cost-effective bank and capital markets are subject to risks and uncertainties. See "Item 1A. Risk Factors" for a discussion of risks and uncertainties that could affect the Registrants' cash flows.

The Registrants had the following at:

	PPL	PPL Electric	LG&E	KU
December 31, 2024				
Cash and cash equivalents	$ 306	$ 24	$ 8	$ 13
Short-term debt	303	—	25	140
Long-term debt due within one year	551	—	300	250
Notes payable with affiliates		—	43	73
December 31, 2023				
Cash and cash equivalents	$ 331	$ 51	$ 18	$ 14
Short-term debt	992	509	—	93
Long-term debt due within one year	1	—	—	—
Notes payable with affiliates		—	—	—

(PPL)

The Statements of Cash Flows separately report the cash flows of discontinued operations. The "Operating Activities," "Investing Activities" and "Financing Activities" sections below include only the cash flows of continuing operations.

(All Registrants)

Net cash provided by (used in) operating, investing and financing activities for the years ended December 31 and the changes between periods were as follows:

	PPL	PPL Electric	LG&E	KU
2024				
Operating activities	$ 2,340	$ 1,042	$ 554	$ 723
Investing activities	(2,818)	(1,455)	(444)	(643)
Financing activities	435	386	(130)	(89)
2023				
Operating activities	$ 1,758	$ 912	$ 609	$ 647
Investing activities	(2,383)	(958)	(378)	(566)
Financing activities	650	72	(280)	(64)
2024 vs. 2023 Change				
Operating activities	$ 582	$ 130	$ (55)	$ 76
Investing activities	(435)	(497)	(66)	(77)
Financing activities	(215)	314	150	(25)

Operating Activities

The components of the change in cash provided by (used in) operating activities were as follows:

	PPL	PPL Electric	LG&E	KU
2024 vs. 2023				
Change - Cash Provided (Used):				
Net income	$ 148	$ 55	$ 31	$ 44
Non-cash components	(78)	119	26	5
Working capital	132	(22)	(103)	20
Defined benefit plan funding	3	5	(1)	—
Other operating activities	377	(27)	(8)	7
Total	$ 582	$ 130	$ (55)	$ 76

(PPL)

PPL cash provided by operating activities in 2024 increased $582 million compared with 2023.

- Net income increased $148 million and included a decrease in net non-cash charges of $78 million. The decrease in non-cash components was primarily due to an increase in deferred income taxes and investment tax credits (primarily due to book versus tax plant timing differences).

- The $132 million increase in cash from changes in working capital was primarily due to a decrease in accounts receivable (primarily due to timing of payments), partially offset by an increase in unbilled revenues (primarily due to weather) and an increase in other current liabilities.

- The $377 million increase in cash provided by other operating activities was driven by an increase in non-current liabilities (primarily related to the purchase of renewable tax credits in the prior year).

(PPL Electric)

PPL Electric's cash provided by operating activities in 2024 increased $130 million compared with 2023.

- Net income increased $55 million and included an increase in non-cash components of $119 million. The increase in non-cash components was primarily due to an increase in deferred income taxes and investment tax credits (primarily due to book versus tax plant timing differences).

- The $22 million decrease in cash from changes in working capital was primarily due to an increase in unbilled revenues (primarily due to weather), an increase in prepayments (primarily due to timing of payments), an increase in net regulatory assets (primarily due to the timing of rate recovery mechanisms) and a decrease in taxes payable (primarily due to timing of payments), partially offset by a decrease in accounts receivable (primarily due to timing of payments) and an increase in accounts payable (primarily due to timing of payments).

- The $27 million decrease in cash provided by other operating activities was driven primarily by an increase in noncurrent regulatory assets (primarily related to deferred storm costs recorded as noncurrent regulatory assets).

(LG&E)

LG&E's cash provided by operating activities in 2024 decreased $55 million compared with 2023.

- Net income increased $31 million and included an increase in non-cash components of $26 million. The increase in non-cash components was primarily due to a decrease in deferred income taxes and investment tax credits (primarily due to book versus tax plant timing differences).

- The $103 million decrease in cash from changes in working capital was primarily due to increases in accounts receivable and unbilled revenues (primarily due to weather), an increase in fuel, materials and supplies (primarily due to lower commodity costs in the prior year), an increase in accounts receivable from affiliates (primarily due to timing of payments) and an increase in net regulatory assets (primarily due to the timing of rate recovery mechanisms), partially offset by increases in accounts payable and accounts payable to affiliates (primarily due to timing of payments).

(KU)

KU's cash provided by operating activities in 2024 increased $76 million compared with 2023.

- Net income increased $44 million and included an increase in non-cash components of $5 million. The increase in non-cash components was primarily due to an increase in depreciation expense (primarily due to additional assets placed into service, net of retirements), partially offset by a decrease in deferred income taxes and investment tax credits (primarily due to book versus tax plant timing differences).

- The $20 million increase in cash from changes in working capital was primarily due to an increase in accounts payable to affiliates (primarily due to timing of payments) and a decrease in fuel, materials and supplies (primarily due to weather), partially offset by increases in accounts receivable and unbilled revenues (primarily due to weather).

Investing Activities

(All Registrants)

The components of the change in cash provided by (used in) investing activities were as follows:

	PPL	PPL Electric	LG&E	KU
2024 vs. 2023 Change - Cash Provided (Used):				
Expenditures for PP&E	$ (415)	$ (273)	$ (66)	$ (71)
Notes receivable from affiliate	—	(222)	—	—
Other investing activities	(20)	(2)	—	(6)
Total	$ (435)	$ (497)	$ (66)	$ (77)

For PPL, the increase in expenditures for PP&E was primarily due to an increase in project expenditures at PPL Electric, LG&E and KU. The increase in expenditures at PPL Electric was primarily due to increases in transmission and distribution projects. The increase in expenditures at LG&E and KU was primarily due to Mill Creek Unit 5 and increases in the Advanced Metering Infrastructure initiative.

See "Forecasted Uses of Cash" for detail regarding projected capital expenditures for the years 2025 through 2027.

For PPL Electric, the changes in "Notes receivable from affiliate" activity resulted from payments received on the short-term note between affiliates in 2022, issued to support general corporate purposes. See Note 13 to the Financial Statements for further discussion of intercompany borrowings.

Financing Activities

(All Registrants)

The components of the change in cash provided by (used in) financing activities were as follows:

	PPL	PPL Electric	LG&E	KU
2024 vs. 2023				
Change - Cash Provided (Used):				
Long-term debt issuance/retirement, net	$ 496	$ 560	$ (164)	$ (146)
Dividends	(43)	(52)	(21)	(42)
Capital contributions/distributions, net	—	672	83	31
Changes in net short-term debt	(696)	(873)	204	55
Note payable with affiliate	—	—	43	73
Other financing activities	28	7	5	4
Total	$ (215)	$ 314	$ 150	$ (25)

(All Registrants)

See Note 8 to the Financial Statements in this Form 10-K for information on 2024 activity.

See "Long-term Debt and Equity Securities" below for additional information on current year activity. See "Forecasted Sources of Cash" for a discussion of the Registrants' plans to issue debt and equity securities, as well as a discussion of credit facility capacity available to the Registrants. Also see "Forecasted Uses of Cash" for a discussion of PPL's plans to pay dividends on common securities in the future, as well as the Registrants' maturities of long-term debt.

Long-term Debt and Equity Securities

Long-term debt and equity securities activity for 2024 included:

	Debt		Stock	
	Issuances (a)	Retirements	Issuances (b)	Repurchases
Cash Flow Impact:				
PPL	$ 1,894	$ —	$ 9	$ —
PPL Electric	649	—	—	—
LG&E	—	—	—	—
KU	—	—	—	—

(a) Issuances are net of pricing discounts, where applicable, and exclude the impact of debt issuance costs. Includes debt issuances with affiliates.
(b) Includes issuances of common stock and treasury stock, which are included in "Other financing activities" on the Statements of Cash Flows.

See Note 8 to the Financial Statements for additional long-term debt information.

Forecasted Sources of Cash

(All Registrants)

The Registrants expect to continue to have adequate liquidity available from operating cash flows, cash and cash equivalents, credit facilities, commercial paper issuances and debt, hybrid, and equity issuances to meet their requirements with respect to their contractual obligations and anticipated capital expenditures. Equity capital for PPL can be provided from any combination of issuances from at the market stock plans, private placements, or public offerings. Additionally, subject to market conditions, the Registrants and their subsidiaries may access the capital markets, and PPL Electric, LG&E and KU anticipate receiving equity contributions from their parent or member in 2025, which are expected to be used to fund capital expenditures and for other general corporate purposes.

PPL Electric, LG&E and KU plan to obtain the funds to meet their future capital needs from sources similar to those they used in the past, which were primarily from operating cash flows, external securities issuances, borrowings from financial institutions, and equity contributions from PPL. Operating cash flows provide a substantial portion of these subsidiary Registrants' cash needs.

The amount, type, and timing of any financings in 2025, as well as in subsequent years, will be contingent on investment opportunities and the Registrants' capital requirements and will depend upon prevailing market conditions, regulatory approvals as applicable for the subsidiary Registrants, and other factors.

Credit Facilities

The Registrants maintain credit facilities to enhance liquidity, provide credit support and provide a backstop to commercial paper programs. Amounts borrowed under these credit facilities are reflected in "Short-term debt" on the Balance Sheets. At December 31, 2024, the total committed borrowing capacity under credit facilities and the borrowings under these facilities were:

External

	Committed Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (f)	Unused Capacity
PPL Capital Funding Credit Facilities (a)	$ 1,350	$ —	$ 138	$ 1,212
PPL Electric Credit Facilities (b)	650	—	1	649
LG&E Credit Facilities (c)	500	—	25	475
KU Credit Facilities (c)	400	—	140	260
Total Credit Facilities (d) (e)	$ 2,900	$ —	$ 304	$ 2,596

(a) Includes a $1.25 billion syndicated credit facility with a $250 million borrowing sublimit for RIE and a $1 billion sublimit for PPL Capital Funding at December 31, 2024. RIE's borrowing sublimit is adjustable, at the borrowers' option, from $0 to $600 million, with the remaining balance of the $1.25 billion available under the facility allocated to PPL Capital Funding. At December 31, 2024, PPL Capital Funding had $138 million of commercial paper outstanding and RIE had no commercial paper outstanding. On January 2, 2025, the capacity of the PPL Capital Funding syndicated credit facility was increased to $1.5 billion, with the RIE sublimit remaining $250 million and the PPL Capital Funding sublimit increasing to $1.25 billion. See Note 8 to the Financial Statements for additional information.
(b) On January 2, 2025, the capacity of the PPL Electric credit facility increased to $750 million. See Note 8 to the Financial Statements for additional information.
(c) On January 2, 2025, the capacity of the LG&E and KU credit facilities were each increased to $600 million. See Note 8 to the Financial Statements for additional information.
(d) The syndicated credit facilities and PPL Capital Funding's bilateral facility, each contain a financial covenant requiring debt to total capitalization not to exceed 70% for PPL Capital Funding, RIE, PPL Electric, LG&E and KU, as calculated in accordance with the facility, and other customary covenants.
The commitments under the credit facilities are provided by a diverse bank group, with no one bank and its affiliates providing an aggregate commitment of more than the following percentages of the total committed capacity: PPL - 9%, PPL Electric - 7%, LG&E - 7% and KU - 7%.
(e) Each company pays customary fees under its respective syndicated credit facility. Borrowings generally bear interest at applicable SOFR, plus an applicable margin.
(f) Commercial paper issued reflects the undiscounted face value of the issuance.

In addition to the financial covenants noted in the table above, the credit agreements governing the above credit facilities contain various other covenants. Failure to comply with the covenants after applicable grace periods could result in acceleration of repayment of borrowings and/or termination of the agreements. The Registrants monitor compliance with the covenants on a regular basis. At December 31, 2024, the Registrants were in compliance with these covenants. As of December 31, 2024, the Registrants believe that these covenants and other borrowing conditions will not limit access to these funding sources.

See Note 8 to the Financial Statements for further discussion of the Registrants' credit facilities.

Intercompany (LG&E and KU)

	Committed Capacity	Borrowed	Commercial Paper Issued	Unused Capacity
LG&E Money Pool (a)	$ 750	$ 43	$ 25	$ 682
KU Money Pool (a)	650	73	140	437

(a) LG&E and KU participate in an intercompany money pool agreement whereby LKE and/or KU make available to LG&E, and LKE and/or LG&E make available to KU funds up to the difference between LG&E's and KU's FERC borrowing limit and LG&E's and KU's commercial paper capacity limit, at an interest rate based on the lower of a market index of commercial paper issues and two additional rate options based on the lower of a market index of commercial paper issues and two additional rate options based on SOFR.

See Note 13 to the Financial Statements for further discussion of intercompany credit facilities.

Commercial Paper (All Registrants)

The Registrants, PPL Capital Funding and RIE maintain commercial paper programs to provide an additional financing source to fund short-term liquidity needs, as necessary. Commercial paper issuances, included in "Short-term debt" on the Balance Sheets, are supported by the respective Registrant's credit facilities. The following commercial paper programs were in place at:

	December 31, 2024		
	Capacity	Commercial Paper Issuances (b)	Unused Capacity
PPL Capital Funding (a)	$ 1,350	$ 138	$ 1,212
Rhode Island Energy (a)	250	—	250
PPL Electric	650	—	650
LG&E	500	25	475
KU	400	140	260
Total PPL	$ 3,150	$ 303	$ 2,847

(a) Issuances under the PPL Capital Funding and RIE commercial paper programs are supported by the PPL Capital Funding syndicated credit facility, which at December 31, 2024, had a total capacity of $1.25 billion, with a $250 million borrowing sublimit for RIE and a $1 billion sublimit for PPL Capital Funding at December 31, 2024. RIE's borrowing sublimit is adjustable, at the borrowers' option, from $0 to $600 million, with the remaining balance of the $1.25 billion available under the facility allocated to PPL Capital Funding. On January 2, 2025, the capacity of the PPL Capital Funding syndicated credit facility was increased to $1.5 billion, with the RIE sublimit remaining $250 million and the PPL Capital Funding sublimit increasing to $1.25 billion.

(b) Commercial paper issued reflects the undiscounted face value of the issuance.

Forecasted Uses of Cash

(All Registrants)

In addition to expenditures required for normal operating activities, such as purchased power, payroll, fuel and taxes, the Registrants currently expect to incur future cash outflows for capital expenditures, various contractual obligations, payment of dividends on its common stock, and possibly the purchase or redemption of a portion of debt securities.

Capital Expenditures

The table below shows the Registrants' current capital expenditure projections for the years 2025 through 2027. Expenditures for the regulated utilities are expected to be recovered through rates, pending regulatory approval.

		Projected		
	Total	2025 (a)	2026	2027
PPL				
Generating facilities	$ 3,875	$ 975	$ 1,200	$ 1,700
Electric distribution facilities	4,925	1,400	1,825	1,700
Gas distribution facilities	1,125	400	350	375
Transmission facilities	4,475	1,300	1,600	1,575
Other	600	250	225	125
Total Capital Expenditures	$ 15,000	$ 4,325	$ 5,200	$ 5,475
PPL Electric				
Electric distribution facilities	$ 2,525	$ 650	$ 975	$ 900
Transmission facilities	2,550	850	875	825
Total Capital Expenditures	$ 5,075	$ 1,500	$ 1,850	$ 1,725

	Total	Projected 2025 (a)	2026	2027
LG&E				
Generating facilities	$ 2,275	$ 475	$ 625	$ 1,175
Electric distribution facilities	600	175	200	225
Gas distribution facilities	400	175	100	125
Transmission facilities	275	75	75	125
Other	300	125	125	50
Total Capital Expenditures	$ 3,850	$ 1,025	$ 1,125	$ 1,700
KU				
Generating facilities	$ 1,600	$ 500	$ 575	$ 525
Electric distribution facilities	750	225	275	250
Transmission facilities	875	175	350	350
Other	300	125	100	75
Total Capital Expenditures	$ 3,525	$ 1,025	$ 1,300	$ 1,200

(a) The 2025 total excludes amounts included in accounts payable as of December 31, 2024.

Capital expenditure plans are revised periodically to reflect changes in operational, market and regulatory conditions.

Contractual Obligations

The Registrants have assumed various financial obligations and commitments in the ordinary course of conducting business. At December 31, 2024, estimated contractual cash obligations were as follows:

	Total	2025	2026-2027	2028-2029	After 2029
PPL					
Long-term Debt (a)	$ 16,674	$ 551	$ 1,332	$ 1,466	$ 13,325
Interest on Long-term Debt (b)	11,001	729	1,375	1,288	7,609
Operating Leases	102	24	30	17	31
Purchase Obligations (c)	4,872	1,479	1,958	702	733
Total Contractual Cash Obligations	$ 32,649	$ 2,783	$ 4,695	$ 3,473	$ 21,698
PPL Electric					
Long-term Debt (a)	$ 5,299	$ —	$ 108	$ 116	$ 5,075
Interest on Long-term Debt (b)	4,378	246	491	486	3,155
Unconditional Power Purchase Obligations	49	29	20	—	—
Total Contractual Cash Obligations	$ 9,726	$ 275	$ 619	$ 602	$ 8,230
LG&E					
Long-term Debt (a)	$ 2,489	$ 300	$ 350	$ —	$ 1,839
Interest on Long-term Debt (b)	1,380	100	178	167	935
Operating Leases	17	6	7	3	1
Coal and Natural Gas Purchase Obligations (d)	1,098	327	463	242	66
Unconditional Power Purchase Obligations (e)	306	25	54	50	177
Construction Obligations (f)	251	108	140	2	1
Other Obligations	95	30	58	4	3
Total Contractual Cash Obligations	$ 5,636	$ 896	$ 1,250	$ 468	$ 3,022

	Total	2025	2026-2027	2028-2029	After 2029
KU					
Long-term Debt (a)	$ 3,089	$ 250	$ 224	$ —	$ 2,615
Interest on Long-term Debt (b)	1,999	130	239	233	1,397
Operating Leases	27	10	11	5	1
Coal and Natural Gas Purchase Obligations (d)	1,076	352	471	211	42
Unconditional Power Purchase Obligations (e)	136	11	24	22	79
Construction Obligations (f)	532	221	307	2	2
Other Obligations	117	46	59	8	4
Total Contractual Cash Obligations	$ 6,976	$ 1,020	$ 1,335	$ 481	$ 4,140

(a) Reflects principal maturities based on stated maturity, sinking fund payments, or earlier put dates. See Note 8 to the Financial Statements for a discussion of variable-rate remarketable bonds issued on behalf of LG&E and KU. The Registrants do not have any significant finance lease obligations.
(b) Assumes interest payments through stated maturity or earlier put dates. The payments herein are subject to change, as payments for debt that is or becomes variable-rate debt have been estimated.
(c) The amounts include agreements to purchase goods or services that are enforceable and legally binding and specify all significant terms, including: fixed or minimum quantities to be purchased; fixed, minimum or variable price provisions; and the approximate timing of the transaction. Primarily includes, as applicable, the purchase obligations of electricity, coal, natural gas and limestone, as well as certain construction expenditures, which are also included in the Capital Expenditures discussion above.
(d) Represents contracts to purchase coal, natural gas and natural gas transportation. See Note 12 to the Financial Statements for additional information.
(e) Represents future minimum payments under OVEC power purchase agreements through June 2040. See Note 12 to the Financial Statements for additional information.
(f) Represents construction commitments, which are also reflected in the Capital Expenditures table presented above.

Dividends/Distributions

(PPL)

PPL views dividends as an integral component of shareowner return and expects to continue to pay dividends in amounts intended to maintain a capitalization structure that supports investment grade credit ratings. In November 2024, PPL declared its quarterly common stock dividend, payable January 2, 2024, at 25.75 cents per share (equivalent to $1.03 per annum). On February 13, 2025, PPL announced a quarterly common stock dividend of 27.25 cents per share, payable April 1, 2025, to shareowners of record as of March 10, 2025. Future dividends will be declared at the discretion of the Board of Directors and will depend upon future earnings, cash flows, financial and legal requirements and other factors.

Subject to certain exceptions, PPL may not declare or pay any cash dividend or distribution on its capital stock during any period in which PPL Capital Funding defers interest payments on its 2007 Series A Junior Subordinated Notes due 2067. At December 31, 2024, no interest payments were deferred.

(PPL Electric, LG&E and KU)

From time to time, as determined by their respective Board of Directors, the Registrants pay dividends, distributions or return capital, as applicable, to their respective shareholders or members. Certain of the credit facilities of PPL Electric, LG&E and KU include minimum debt covenant ratios that could effectively restrict the payment of dividends or distributions.

(All Registrants)

See Note 8 to the Financial Statements for these and other restrictions related to distributions on capital interests for the Registrants and their subsidiaries.

Purchase or Redemption of Debt Securities

The Registrants will continue to evaluate outstanding debt securities and may decide to purchase or redeem these securities in open market or privately negotiated transactions, in exchange transactions or otherwise, depending upon prevailing market conditions, available cash and other factors, and may be commenced or suspended at any time. The amounts involved may be material.

Rating Agency Actions

Moody's and S&P periodically review the credit ratings of the debt of the Registrants and their subsidiaries. Based on their respective independent reviews, the rating agencies may make certain ratings revisions or ratings affirmations.

A credit rating reflects an assessment by the rating agency of the creditworthiness associated with an issuer and particular securities that it issues. The credit ratings of the Registrants and their subsidiaries are based on information provided by the Registrants and other sources. The ratings of Moody's and S&P are not a recommendation to buy, sell or hold any securities of the Registrants or their subsidiaries. Such ratings may be subject to revisions or withdrawal by the agencies at any time and should be evaluated independently of each other and any other rating that may be assigned to the securities.

The credit ratings of the Registrants and their subsidiaries affect their liquidity, access to capital markets and cost of borrowing under their credit facilities. A downgrade in the Registrants' or their subsidiaries' credit ratings could result in higher borrowing costs and reduced access to capital markets. The Registrants and their subsidiaries have no credit rating triggers that would result in the reduction of access to capital markets or the acceleration of maturity dates of outstanding debt.

The following table sets forth the Registrants' and their subsidiaries' credit ratings for outstanding debt securities or commercial paper programs as of December 31, 2024.

	Senior Unsecured		Senior Secured		Commercial Paper	
Issuer	Moody's	S&P	Moody's	S&P	Moody's	S&P
PPL						
PPL Capital Funding	Baa1	BBB+			P-2	A-2
Rhode Island Energy	A3	A-			P-2	A-2
PPL and PPL Electric						
PPL Electric			A1	A+	P-2	A-1
PPL, LG&E and KU						
LG&E			A1	A	P-2	A-2
KU			A1	A	P-2	A-2

Since June 2023, the rating agencies have not taken rating actions related to the Registrants and their subsidiaries.

Ratings Triggers *(PPL, LG&E and KU)*

Various derivative and non-derivative contracts, including contracts for the sale and purchase of electricity and fuel, commodity transportation and storage, and interest rate instruments, contain provisions that require the posting of additional collateral or permit the counterparty to terminate the contract, if PPL's, LG&E's or KU's or their subsidiaries' credit rating, as applicable, were to fall below investment grade. See Note 16 to the Financial Statements for a discussion of "Credit Risk-Related Contingent Features," including a discussion of the potential additional collateral requirements for derivative contracts in a net liability position at December 31, 2024.

Guarantees for Subsidiaries *(PPL)*

PPL guarantees certain consolidated affiliate financing arrangements. Some of the guarantees contain financial and other covenants that, if not met, would limit or restrict the consolidated affiliates' access to funds under these financing arrangements, accelerate maturity of such arrangements or limit the consolidated affiliates' ability to enter into certain transactions. At this time, PPL believes that these covenants will not limit access to relevant funding sources. See Note 12 to the Financial Statements for additional information about guarantees.

Other Contingent Obligations *(All Registrants)*

The Registrants have entered into certain agreements that may contingently require payment to a guaranteed or indemnified party. See Note 12 to the Financial Statements for a discussion of these agreements.

Risk Management

Market Risk

(All Registrants)

See Notes 1, 15 and 16 to the Financial Statements for information about the Registrants' risk management objectives, valuation techniques and accounting designations.

The forward-looking information presented below provides estimates of what may occur in the future, assuming certain adverse market conditions and model assumptions. Actual future results may differ materially from those presented. These are not precise indicators of expected future losses, but are rather only indicators of possible losses under normal market conditions at a given confidence level.

Interest Rate Risk

PPL and its subsidiaries issue debt to finance their operations, which exposes them to interest rate risk. A variety of financial derivative instruments are utilized to adjust the mix of fixed and floating interest rates in their debt portfolios, adjust the duration of the debt portfolios and lock in benchmark interest rates in anticipation of future financing, when appropriate. Risk limits under PPL's risk management program are designed to balance risk exposure to volatility in interest expense and changes in the fair value of the debt portfolio due to changes in benchmark interest rates. In addition, the interest rate risk of certain subsidiaries is potentially mitigated as a result of the existing regulatory framework or the timing of rate cases.

The following interest rate hedges were outstanding at December 31:

	2024				2023		
	Exposure Hedged	Fair Value, Net - Asset (Liability) (a)	Effect of a 10% Adverse Movement in Rates (b)	Maturities Ranging Through	Exposure Hedged	Fair Value, Net - Asset (Liability) (a)	Effect of a 10% Adverse Movement in Rates (b)
PPL and LG&E							
Economic hedges							
Interest rate swaps (c)	$ 64	$ (3)	$ (1)	2033	$ 64	$ (7)	$ (1)

(a) Includes accrued interest, if applicable.
(b) Effects of adverse movements decrease assets or increase liabilities, as applicable, which could result in an asset becoming a liability. Sensitivities represent a 10% adverse movement in interest rates.
(c) Realized changes in the fair value of such economic hedges are recoverable through regulated rates and any subsequent changes in the fair value of these derivatives are included in regulatory assets or regulatory liabilities.

The Registrants are exposed to a potential increase in interest expense and to changes in the fair value of their debt portfolios. The estimated impact of a 10% adverse movement in interest rates on interest expense at December 31, 2024 and 2023 was insignificant for PPL, PPL Electric, LG&E, and KU. The estimated impact of a 10% adverse movement in interest rates on the fair value of debt at December 31 is shown below.

	10% Adverse Movement in Rates on Fair Value of Debt	
	2024	2023
PPL	$ 622	$ 593
PPL Electric	262	250
LG&E	89	95
KU	131	137

Commodity Price Risk

PPL is exposed to commodity price risk through its subsidiaries as described below.

- PPL Electric is required to purchase electricity to fulfill its obligation as a PLR. Potential commodity price risk is mitigated through its PAPUC-approved cost recovery mechanism and full-requirement supply agreements to serve its PLR customers which transfer the risk to energy suppliers.

- LG&E's and KU's rates include certain mechanisms for fuel, fuel-related expenses and energy purchases. In addition, LG&E's rates include a mechanism for natural gas supply costs. These mechanisms generally provide for timely recovery of market price fluctuations associated with these costs.
- RIE utilizes derivative instruments pursuant to its RIPUC-approved plan to manage commodity price risk associated with its natural gas purchases. RIE's commodity price risk management strategy is to reduce fluctuations in firm gas sales prices to its customers. RIE's costs associated with derivatives instruments are recoverable through its RIPUC- approved cost recovery mechanisms. RIE is also required to purchase electricity to fulfill its obligation to provide Last Resort Service (LRS). Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms and full requirements service agreements to serve LRS customers, which transfer the risk to energy suppliers. Additionally, RIE is required to contract through long-term agreements for clean energy supply under the Rhode Island Renewable Energy Growth program and Long-term Clean Energy Standard. Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms, which true-up cost differences between contract prices and market prices.

Volumetric Risk

Volumetric risk is the risk related to the changes in volume of retail sales due to weather, economic conditions or other factors. PPL is exposed to volumetric risk through its subsidiaries as described below.

- PPL Electric, LG&E and KU are exposed to volumetric risk on retail sales, mainly due to weather and other economic conditions for which there is limited mitigation between rate cases.
- RIE is exposed to volumetric risk, which is significantly mitigated by regulatory mechanisms. RIE's electric and gas distribution rates both have a revenue decoupling mechanism, which allows for annual adjustments to RIE's delivery rates.

Inflation and Supply Chain Related Risk

PPL and its subsidiaries continue to monitor the impact of inflation and supply chain disruptions. PPL and its subsidiaries monitor the cost of fuel, construction, regulatory and environmental compliance costs and other costs, including as a result of tariffs. Mechanisms are in place to mitigate the risk of inflationary effects and supply chain disruptions, to the extent possible, but increased costs and supply chain disruptions may directly or indirectly affect our ongoing operations. These mechanisms include pricing strategies, productivity improvements and cost reductions in order to ensure that the Registrants are able to procure the necessary materials and other resources needed to maintain services in a safe and reliable manner, and to grow infrastructure consistent with the capital expenditure plan. For additional information see "Forward-looking Information" at the beginning of this report and "Item 1A. Risk Factors" of the Registrant.

Defined Benefit Plans - Equity Securities Price Risk

See "Application of Critical Accounting Policies - Defined Benefits" for additional information regarding the effect of equity securities price risk on plan assets.

Credit Risk

(All Registrants)

Credit risk is the potential loss that may be incurred due to a counterparty's non-performance.

PPL is exposed to credit risk from "in-the-money" transactions with counterparties, as well as additional credit risk through certain of its subsidiaries, as discussed below.

In the event a supplier of PPL, PPL Electric, LG&E or KU defaults on its contractual obligation, those Registrants would be required to seek replacement power or replacement fuel in the market. In general, subject to regulatory review or other processes, appropriate incremental costs incurred by these entities would be recoverable from customers through applicable rate mechanisms, thereby mitigating the financial risk for these entities.

PPL and its subsidiaries have credit policies in place to manage credit risk, including the use of an established credit approval process, daily monitoring of counterparty positions and the use of master netting agreements or provisions. These agreements generally include credit mitigation provisions, such as margin, prepayment or collateral requirements. PPL and its subsidiaries may request additional credit assurance, in certain circumstances, in the event that the counterparties' credit ratings fall below

investment grade, their tangible net worth falls below specified percentages or their exposures exceed an established credit limit.

(All Registrants)

Related Party Transactions

The Registrants are not aware of any material ownership interests or operating responsibility by senior management in outside partnerships, including leasing transactions with variable interest entities, or other entities doing business with the Registrants. See Note 13 to the Financial Statements for additional information on related party transactions for PPL Electric, LG&E and KU.

Acquisitions, Development and Divestitures

The Registrants from time to time evaluate opportunities for potential acquisitions, divestitures, and development projects. See Note 9 to the Financial Statements for additional information on acquisition and divestiture activity. Development projects are reexamined based on market conditions and other factors to determine whether to proceed with, modify or terminate the projects. Any resulting transactions may impact future financial results.

Environmental Matters

Extensive federal, state and local environmental laws and regulations are applicable to the Registrants' air emissions, water discharges and the management of hazardous and solid waste, as well as other aspects of the Registrants' businesses. The costs of compliance or alleged non-compliance cannot be predicted with certainty but could be significant. In addition, costs may increase significantly if the requirements or scope of environmental laws or regulations, or similar rules, are expanded or changed. Costs may take the form of increased capital expenditures or operating and maintenance expenses, monetary fines, penalties or other restrictions. Many of these environmental law considerations are also applicable to the operations of key suppliers, or customers, such as coal producers and industrial power users, and may impact the costs for their products or their demand for the Registrants' services. Increased capital and operating costs are expected to be subject to rate recovery. The Registrants can provide no assurances as to the ultimate outcome of future environmental or rate proceedings before regulatory authorities.

See "Legal Matters" in Note 12 to the Financial Statements for a discussion of the more significant environmental claims. See "Financial Condition - Liquidity and Capital Resources - Forecasted Uses of Cash - Capital Expenditures" in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" for information on projected environmental capital expenditures for 2025 through 2027. See Note 18 to the Financial Statements for information related to the impacts of CCRs on AROs. See "Item 1. Business - Environmental Matters" for additional information.

Sustainability

Increasing attention has been focused on a broad range of corporate activities under the heading of “sustainability”, which has resulted in a significant increase in the number of requests from interested parties for information on sustainability topics. These parties range from investor groups focused on environmental, social, governance and other matters to non-investors concerned with a variety of public policy matters. Often the scope of the information sought is very broad and not necessarily relevant to an issuer’s business or industry. As a result, a number of private groups have proposed to standardize the subject matter constituting sustainability, either generally or by industry. Those efforts remain ongoing. In addition, certain of these private groups have advocated that the SEC promulgate regulations requiring specific sustainability reporting under the Securities Exchange Act of 1934, as amended (the ’34 Act), or that issuers voluntarily include certain sustainability disclosure in their ’34 Act reports. In March 2024, the SEC finalized climate disclosure rules for public companies. The rules require public companies to disclose, among other things, direct and indirect GHG emissions and information related to climate-related targets or goals that are material to the company’s business, results of operations or financial condition. As of April 2024, the SEC issued a “stay” on its climate-related disclosure rules, temporarily pausing implementation pending judicial review. PPL cannot predict the final legal requirements or when the requirements will be effective.

As has been PPL’s practice, to the extent sustainability issues have or may have a material impact on the Registrants’ financial condition or results of operation, PPL discloses such matters in accordance with applicable securities law and SEC regulations. With respect to other sustainability topics that PPL deems relevant to investors but that are not required to be reported under applicable securities law and SEC regulation, PPL will continue each spring to publish its annual sustainability report including tracking reductions related to the company's goal to reduce carbon emissions and post that report on its corporate website at

www.pplweb.com and on www.pplsustainability.com. Neither the information in such annual sustainability report nor the information at such websites is incorporated in this Form 10-K by reference, and it should not be considered a part of this Form 10-K. In preparing its sustainability report, PPL is guided by the framework established by the Global Reporting Initiative, which identifies environmental, social, governance and other subject matter categories. PPL also participates in efforts by the Edison Electric Institute and American Gas Association to provide the appropriate subset of sustainability information that can be applied consistently across the electric and gas utility industries. Additionally, PPL consults widely used reporting frameworks for discrete sustainability topics, including corporate political contributions and climate-related issues. PPL also responds to the climate survey of CDP, a not-for-profit organization based in the United Kingdom formerly known as the Carbon Disclosure Project, that runs the global disclosure system that enables investors, companies, cities, states and regions to measure and manage their environmental impacts.

Cybersecurity

See “Item 1A. Risk Factors” and “Item 1C. Cybersecurity” for a discussion of cybersecurity risks affecting the Registrants and the related strategies for managing these risks.

Competition

See "Competition" under each of PPL's reportable segments in "Item 1. Business - General - Segment Information" and "Item 1A. Risk Factors" for a discussion of competitive factors affecting the Registrants.

New Accounting Guidance

See Note 1 and Note 20 for a discussion of significant new accounting guidance adopted and pending adoption as of December 31, 2024.

Application of Critical Accounting Policies

Financial condition and results of operations are impacted by the methods, assumptions and estimates used in the application of critical accounting policies. The following accounting policies are particularly important to an understanding of the reported financial condition or results of operations and require management to make estimates or other judgments of matters that are inherently uncertain. Changes in the estimates or other judgments included within these accounting policies could result in a significant change to the information presented in the Financial Statements (these accounting policies are also discussed in Note 1 to the Financial Statements). Senior management has reviewed with PPL's Audit Committee these critical accounting policies, the following disclosures regarding their application, and the estimates and assumptions regarding them.

Defined Benefits *(All Registrants)*

Certain of the Registrants and/or their subsidiaries sponsor or participate in certain qualified funded and non-qualified unfunded defined benefit pension plans and both funded and unfunded other postretirement benefit plans. See Notes 1, 7 and 10 to the Financial Statements for additional information about the plans and the accounting for defined benefits.

A summary of plan sponsors by Registrant and whether a Registrant or its subsidiaries sponsor (S) or participate in and receives allocations (P) from those plans is shown in the table below.

Plan Sponsor	PPL	PPL Electric	LG&E	KU
PPL Services	S	P		
LKE			P	P

Management makes certain assumptions regarding the valuation of benefit obligations and the performance of plan assets. As such, annual net periodic defined benefit costs are recorded in current earnings or regulatory assets and liabilities based on estimated results. Any differences between actual and estimated results are recorded in AOCI or, in the case of PPL Electric, LG&E and KU, regulatory assets and liabilities for amounts that are expected to be recovered through regulated customer rates. These amounts in AOCI or regulatory assets and liabilities are amortized to income over future periods. The significant assumptions are:

- Discount Rate - In selecting the discount rates for defined benefit plans, the plan sponsors start with a cash flow analysis of the expected benefit payment stream for their plans. The plan-specific cash flows are matched against the coupons and

expected maturity values of Aa-rated non-callable (or callable with make-whole provisions) bonds that could be purchased for a hypothetical settlement portfolio. The plan sponsors then use the single discount rate derived from matching the discounted benefit payment stream to the market value of the selected bond portfolio.

- Expected Return on Plan Assets - The expected long-term rates of return for pension and other postretirement benefits are based on management's projections using a best-estimate of expected returns, volatilities and correlations for each asset class. Each plan's specific current and expected asset allocations are also considered in developing a reasonable return assumption.

- Rate of Compensation Increase - Management projects employees' annual pay increases, which are used to project employees' pension benefits at retirement. In selecting a rate of compensation increase, plan sponsors consider past experience, the potential impact of movements in inflation rates and expectations of ongoing compensation practices.

See Note 10 to the Financial Statements for details of the assumptions selected for pension and other postretirement benefits. A variance in the assumptions could significantly impact accrued defined benefit liabilities or assets, reported annual net periodic defined benefit costs and AOCI or regulatory assets and liabilities.

The following tables reflect changes in certain assumptions based on the Registrants' primary qualified defined benefit pension and other postretirement benefit plans. The inverse of this change would have the opposite impact on accrued defined benefit liabilities or assets, reported annual net periodic defined benefit costs and AOCI or regulatory assets and liabilities. The sensitivities below reflect an evaluation of the change based solely on a change in that assumption.

Actuarial assumption	Increase (Decrease)
Discount Rate	(0.25 %)
Expected Return on Plan Assets	(0.25 %)
Rate of Compensation Increase	0.25 %

Actuarial assumption	Increase (Decrease) Defined Benefit Asset	(Increase) Decrease Defined Benefit Liabilities	(Increase) Decrease AOCI (pre-tax)	Increase (Decrease) Net Regulatory Assets	Increase (Decrease) Defined Benefit Costs
PPL					
Discount rates	$ (19)	$ (73)	$ 26	$ 66	$ 7
Expected return on plan assets	n/a	n/a	n/a	n/a	10
Rate of compensation increase	(2)	(6)	2	6	1
PPL Electric					
Discount rates	—	(31)	—	31	2
Expected return on plan assets	n/a	n/a	—	n/a	4
Rate of compensation increase	—	(2)	—	2	1
LG&E					
Discount rates	(8)	1	n/a	9	1
Expected return on plan assets	n/a	n/a	n/a	n/a	1
Rate of compensation increase	(1)	—	n/a	1	—
KU					
Discount rates	(6)	1	n/a	7	1
Expected return on plan assets	n/a	n/a	n/a	n/a	1
Rate of compensation increase	(1)	—	n/a	1	—

Income Taxes *(All Registrants)*

Significant management judgment is required in developing the Registrants' provision for income taxes, primarily due to valuation allowances on deferred tax assets.

The need for valuation allowances to reduce deferred tax assets requires significant management judgment. Valuation allowances are initially recorded and reevaluated each reporting period by assessing the likelihood of the ultimate realization of a deferred tax asset. Management considers numerous factors in assessing the expected realization of a deferred tax asset, including the reversal of temporary differences, future taxable income and ongoing prudent and feasible tax planning strategies. Any tax planning strategy considered in this assessment must meet the recognition and measurement criteria for the valuation of a deferred tax asset. When evaluating the need for valuation allowances, the uncertainty posed by potential or expected legislative change on such factors is also considered by management. The amount of deferred tax assets ultimately realized may differ materially from the estimates utilized in the computation of valuation allowances and may materially impact the financial statements in the future.

See Note 6 to the Financial Statements for income tax disclosures.

Regulatory Assets and Liabilities *(All Registrants)*

PPL Electric, LG&E, KU and RIE are subject to cost-based rate regulation. As a result, the effects of regulatory actions are required to be reflected in the financial statements. Assets and liabilities are recorded that result from the regulated ratemaking process that may not be recorded under GAAP for non-regulated entities. Regulatory assets generally represent incurred costs that have been deferred because such costs are probable of future recovery in regulated customer rates. Regulatory liabilities are recognized for amounts expected to be returned through future regulated customer rates. In certain cases, regulatory liabilities are recorded based on an understanding or agreement with the regulator that rates have been set to recover costs that are expected to be incurred in the future, and the regulated entity is accountable for any amounts charged pursuant to such rates and not yet expended for the intended purpose.

Management continually assesses whether the regulatory assets are probable of future recovery by considering factors such as changes in the applicable regulatory and political environments, the ability to recover costs through regulated rates, recent rate orders to the Registrants and other regulated entities, and the status of any pending or potential deregulation legislation. Based on this continual assessment, management believes the existing regulatory assets are probable of recovery. This assessment reflects the current political and regulatory climate at the state and federal levels and is subject to change in the future. If future recovery of costs ceases to be probable, the regulatory asset would be written-off. Additionally, the regulatory agencies can provide flexibility in the manner and timing of recovery of regulatory assets.

See Note 7 to the Financial Statements for regulatory assets and regulatory liabilities recorded at December 31, 2024 and 2023, as well as additional information on those regulatory assets and liabilities. All regulatory assets are either currently being recovered under specific rate orders, represent amounts that are expected to be recovered in future rates or benefit future periods based upon established regulatory practices.

Price Risk Management *(PPL)*

See "Financial Condition - Risk Management" above.

Goodwill Impairment *(PPL, LG&E and KU)*

Goodwill is tested for impairment at the reporting unit level. The reporting units of PPL include the Kentucky Regulated reporting unit, the Pennsylvania Regulated reporting unit, and the Rhode Island Regulated reporting unit. LG&E and KU are each single reporting units. A goodwill impairment test is performed annually or more frequently if events or changes in circumstances indicate that the carrying amount of the reporting unit may be greater than the reporting unit's fair value.

The fair value of a reporting unit is compared with the carrying value and an impairment charge is recognized if the carrying amount exceeds the fair value of the reporting unit.

PPL, for its reporting units, and individually, LG&E and KU, may elect either to initially make a qualitative evaluation about the likelihood of an impairment of goodwill or to bypass the qualitative evaluation and test goodwill for impairment using a quantitative test.

As of October 1, 2024, PPL, for its reporting units, and individually, LG&E and KU, elected to perform the qualitative step zero evaluation of goodwill. These evaluations considered the excess of fair value over the carrying value of each reporting unit that was calculated during step one of the quantitative impairment tests performed in the fourth quarter of 2022, and the relevant events and circumstances that occurred since those tests were performed including:

- current year financial performance versus the prior year,
- changes in planned capital expenditures,
- the consistency of forecasted free cash flows,
- earnings quality and sustainability,
- changes in market participant discount rates,
- changes in long-term growth rates,
- changes in PPL's market capitalization, and
- the overall economic and regulatory environments in which these regulated entities operate.

Based on these evaluations, management concluded it was not more likely than not that the fair value of these reporting units was less than their carrying value. As such, the step one quantitative impairment test was not performed and no impairment was recognized.

See "Long-Lived and Intangible Assets - Asset Impairment (Excluding Investments)" in Note 1 to the Financial Statements for further discussion of goodwill impairment tests. See Note 17 to the Financial Statements for information on goodwill balances by reportable segment at December 31, 2024.

Asset Retirement Obligations *(LG&E and KU)*

ARO liabilities are required to be recognized for legal obligations associated with the retirement of long-lived assets. Initial obligations are measured at estimated fair value. An ARO must be recognized when incurred if the fair value of the ARO can be reasonably estimated. An equivalent amount is recorded as an increase in the value of the capitalized asset and amortized to expense, regulatory assets or regulatory liabilities over the asset's useful life.

In determining AROs, management must make significant judgments and estimates to calculate fair value. Fair value is developed using an expected present value technique based on assumptions of market participants that consider estimated retirement costs in current period dollars, inflated to the anticipated retirement date and discounted back to the date the ARO was incurred. Changes in assumptions and estimates included within the calculations of the fair value of AROs could result in significantly different results than those identified and recorded in the financial statements. Estimated ARO costs and settlement dates, which affect the carrying value of the ARO and the related capitalized asset, are reviewed periodically to ensure that any material changes are incorporated into the ARO estimate. Any change to the capitalized asset is generally amortized over the remaining life of the associated long-lived asset.

See "Long-Lived and Intangible Assets - Asset Retirement Obligations" in Note 1, Note 7 and Note 18 to the Financial Statements for additional information on AROs.

At December 31, 2024, the total recorded balances and information on the most significant recorded AROs were as follows.

		Most Significant AROs		
	Total ARO Recorded	Amount Recorded	% of Total	Description
LG&E	$ 84	$ 63	75	Ponds, landfills and natural gas mains
KU	64	35	55	Ponds and landfills

The most significant assumptions surrounding AROs are the forecasted retirement costs (including settlement dates and the timing of cash flows), discount and inflation rates. At December 31, 2024, a 10% increase to retirement cost would increase these ARO liabilities by $8 million at LG&E and $8 million at KU. A 0.25% decrease in the discount rate would increase these ARO liabilities by $5 million at LG&E and $1 million at KU and a 0.25% increase in the inflation rate would increase these ARO liabilities by $4 million at LG&E. There would be no significant change to the annual depreciation expense of the ARO asset or the annual accretion expense of the ARO liability as a result of these changes in assumptions.

Revenue Recognition - Unbilled Revenues *(PPL, LG&E and KU)*

For RIE, LG&E and KU, revenues related to the sale of energy are recorded when service is rendered or when energy is delivered to customers. Because customers are billed on cycles which vary based on the timing of actual meter reads taken throughout the month, estimates are recorded for unbilled revenues at the end of each reporting period. Such unbilled revenue amounts reflect estimates of deliveries to customers since the date of the last reading of their meters. The unbilled revenue

estimates reflect consideration of factors including daily load models, estimated usage for each customer class, the effect of current and different rate schedules, the meter read schedule, the billing schedule, actual weather data, and, where applicable, the impact of weather normalization or other regulatory provisions of rate structures.

Other Information *(All Registrants)*

PPL's Audit Committee has approved the independent auditor to provide audit and audit-related services, tax services and other services permitted by Sarbanes-Oxley and SEC rules. The audit and audit-related services include services in connection with statutory and regulatory filings, reviews of offering documents and registration statements, and internal control reviews.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Reference is made to "Risk Management" for the Registrants in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations."

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareowners and the Board of Directors of PPL Corporation

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of PPL Corporation and subsidiaries (the "Company") as of December 31, 2024 and 2023, the related consolidated statements of income, comprehensive income, equity, and cash flows, for each of the three years in the period ended December 31, 2024, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024, in conformity with accounting principles generally accepted in the United States of America.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of December 31, 2024, based on criteria established in *Internal Control — Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 13, 2025, expressed an unqualified opinion on the Company's internal control over financial reporting.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Regulatory Assets and Liabilities– Impact of Rate-Regulation on Regulatory Assets and Liabilities and Related Disclosures – Refer to Notes 1 and 7 to the financial statements

Critical Audit Matter Description

As discussed in Note 1 to the financial statements, the Company owns and operates four cost-based rate-regulated utilities for which rates are set by regulatory commissions to enable the regulated utility to recover the costs of providing electric or gas service, as applicable, and to provide a reasonable return to shareholders. As a result, the financial statements are subject to the accounting for certain types of regulation as prescribed by generally accepted accounting principles and reflect the effects of regulatory actions.

Regulatory assets are recognized for the effect of transactions or events where future recovery of underlying costs is probable in regulated customer rates. The effect of such accounting is to defer certain or qualifying costs that would otherwise currently be charged to expense. Regulatory liabilities are recognized for amounts expected to be returned through future regulated customer rates. The accounting for regulatory assets and regulatory liabilities is based on specific rate orders or, in certain

cases, regulatory commission precedent for transactions or events. While the Company has indicated that it expects to recover costs from customers through regulated rates, there is a risk that the regulatory commissions will not approve full recovery of and return on such costs or approve recovery on a timely basis in future regulatory decisions.

We identified the impact of rate regulation as a critical audit matter due to the significant judgments made by management in continually assessing whether the regulatory assets and liabilities are probable of future recovery or refund by considering factors such as changes in the applicable regulatory environments, the ability to recover costs through regulated rates, and recent rate orders. Auditing these judgments required specialized knowledge of accounting for rate regulation due to its inherent complexities.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the uncertainty of future decisions by regulatory commissions included the following, among others:

- We tested the effectiveness of management's internal controls over evaluating the likelihood of recovery or refund in future rates of costs deferred as regulatory assets and liabilities. We tested the effectiveness of management's internal controls over the recognition of amounts as regulatory assets or liabilities and the monitoring and evaluation of regulatory developments that may affect the likelihood of recovering costs in future rates or of a future reduction in rates.

- We obtained and read relevant regulatory orders issued by the regulatory commissions for the Company and other publicly available information to assess the likelihood of recovery in future rates or of a future reduction in rates based on precedents of the treatment of similar costs under similar circumstances.

- We evaluated the Company's disclosures related to the impacts of rate-regulation, including the balances recorded and regulatory developments.

/s/ Deloitte & Touche LLP

Morristown, New Jersey
February 13, 2025

We have served as the Company's auditor since 2015.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareowner and the Board of Directors of PPL Electric Utilities Corporation

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of PPL Electric Utilities Corporation and subsidiaries (the "Company") as of December 31, 2024 and 2023, the related consolidated statements of income, equity, and cash flows, for each of the three years in the period ended December 31, 2024, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Regulatory Assets and Liabilities– Impact of Rate-Regulation on Regulatory Assets and Liabilities and Related Disclosures – Refer to Notes 1 and 7 to the financial statements

Critical Audit Matter Description

As discussed in Note 1 to the financial statements, PPL Electric Utilities Company (PPL Electric) is a cost-based rate-regulated utility for which rates are set by regulatory commissions to enable the regulated utility to recover the costs of providing electric service and to provide a reasonable return to shareholders. As a result, the financial statements are subject to the accounting for certain types of regulation as prescribed by generally accepted accounting principles and reflect the effects of regulatory actions.

Regulatory assets are recognized for the effect of transactions or events where future recovery of underlying costs is probable in regulated customer rates. The effect of such accounting is to defer certain or qualifying costs that would otherwise currently be charged to expense. Regulatory liabilities are recognized for amounts expected to be returned through future regulated customer rates. The accounting for regulatory assets and regulatory liabilities is based on specific rate orders or, in certain

cases, regulatory commission precedent for transactions or events. While PPL Electric has indicated that it expects to recover costs from customers through regulated rates, there is a risk that the regulatory commissions will not approve full recovery of and return on such costs or approve recovery on a timely basis in future regulatory decisions.

We identified the impact of rate regulation as a critical audit matter due to the significant judgments made by management in continually assessing whether the regulatory assets and liabilities are probable of future recovery or refund by considering factors such as changes in the applicable regulatory environments, the ability to recover costs through regulated rates, and recent rate orders. Auditing these judgments required specialized knowledge of accounting for rate regulation due to its inherent complexities.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the uncertainty of future decisions by regulatory commissions included the following, among others:

- We tested the effectiveness of management's internal controls over evaluating the likelihood of recovery or refund in future rates of costs deferred as regulatory assets and liabilities. We tested the effectiveness of management's internal controls over the recognition of amounts as regulatory assets or liabilities and the monitoring and evaluation of regulatory developments that may affect the likelihood of recovering costs in future rates or of a future reduction in rates.

- We obtained and read relevant regulatory orders issued by the regulatory commissions for PPL Electric and other publicly available information to assess the likelihood of recovery in future rates or of a future reduction in rates based on precedents of the treatment of similar costs under similar circumstances.

- We evaluated PPL Electric's disclosures related to the impacts of rate-regulation, including the balances recorded and regulatory developments.

/s/ Deloitte & Touche LLP

Morristown, New Jersey
February 13, 2025

We have served as the Company's auditor since 2015.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholder and the Board of Directors of Louisville Gas and Electric Company

Opinion on the Financial Statements

We have audited the accompanying balance sheets of Louisville Gas and Electric Company (the "Company") as of December 31, 2024 and 2023, the related statements of income, equity, and cash flows, for each of the three years in the period ended December 31, 2024, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Regulatory Assets and Liabilities– Impact of Rate-Regulation on Regulatory Assets and Liabilities and Related Disclosures – Refer to Notes 1 and 7 to the financial statements

Critical Audit Matter Description

As discussed in Note 1 to the financial statements, Louisville Gas & Electric Company (LG&E) is a cost-based rate-regulated utility for which rates are set by regulatory commissions to enable the regulated utility to recover the costs of providing electric or gas services, as applicable, and to provide a reasonable return to shareholders. As a result, the financial statements are subject to the accounting for certain types of regulation as prescribed by generally accepted accounting principles and reflect the effects of regulatory actions.

Regulatory assets are recognized for the effect of transactions or events where future recovery of underlying costs is probable in regulated customer rates. The effect of such accounting is to defer certain or qualifying costs that would otherwise currently be charged to expense. Regulatory liabilities are recognized for amounts expected to be returned through future regulated customer rates. The accounting for regulatory assets and regulatory liabilities is based on specific rate orders or, in certain

cases, regulatory commission precedent for transactions or events. While LG&E has indicated that it expects to recover costs from customers through regulated rates, there is a risk that the regulatory commissions will not approve full recovery of and return on such costs or approve recovery on a timely basis in future regulatory decisions.

We identified the impact of rate regulation as a critical audit matter due to the significant judgments made by management in continually assessing whether the regulatory assets and liabilities are probable of future recovery or refund by considering factors such as changes in the applicable regulatory environments, the ability to recover costs through regulated rates, and recent rate orders. Auditing these judgments required specialized knowledge of accounting for rate regulation due to its inherent complexities.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the uncertainty of future decisions by regulatory commissions included the following, among others:

- We tested the effectiveness of management's internal controls over evaluating the likelihood of recovery or refund in future rates of costs deferred as regulatory assets and liabilities. We tested the effectiveness of management's internal controls over the recognition of amounts as regulatory assets or liabilities and the monitoring and evaluation of regulatory developments that may affect the likelihood of recovering costs in future rates or of a future reduction in rates.

- We obtained and read relevant regulatory orders issued by the regulatory commissions for LG&E and other publicly available information to assess the likelihood of recovery in future rates or of a future reduction in rates based on precedents of the treatment of similar costs under similar circumstances.

- We evaluated LG&E's disclosures related to the impacts of rate-regulation, including the balances recorded and regulatory developments.

/s/ Deloitte & Touche LLP

Louisville, Kentucky
February 13, 2025

We have served as the Company's auditor since 2015.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholder and the Board of Directors of Kentucky Utilities Company

Opinion on the Financial Statements

We have audited the accompanying balance sheets of Kentucky Utilities Company (the "Company") as of December 31, 2024 and 2023, the related statements of income, equity, and cash flows, for each of the three years in the period ended December 31, 2024, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2024, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Regulatory Assets and Liabilities– Impact of Rate-Regulation on Regulatory Assets and Liabilities and Related Disclosures – Refer to Notes 1 and 7 to the financial statements

Critical Audit Matter Description

As discussed in Note 1 to the financial statements, Kentucky Utilities Company (KU) is a cost-based rate-regulated utility for which rates are set by regulatory commissions to enable the regulated utility to recover the costs of providing electric service and to provide a reasonable return to shareholders. As a result, the financial statements are subject to the accounting for certain types of regulation as prescribed by generally accepted accounting principles and reflect the effects of regulatory actions.

Regulatory assets are recognized for the effect of transactions or events where future recovery of underlying costs is probable in regulated customer rates. The effect of such accounting is to defer certain or qualifying costs that would otherwise currently be charged to expense. Regulatory liabilities are recognized for amounts expected to be returned through future regulated customer rates. The accounting for regulatory assets and regulatory liabilities is based on specific rate orders or, in certain cases, regulatory commission precedent for transactions or events. While KU has indicated that it expects to recover costs from customers through regulated rates, there is a risk that the regulatory commissions will not approve full recovery of and return on such costs or approve recovery on a timely basis in future regulatory decisions.

We identified the impact of rate regulation as a critical audit matter due to the significant judgments made by management in continually assessing whether the regulatory assets and liabilities are probable of future recovery or refund by considering factors such as changes in the applicable regulatory environments, the ability to recover costs through regulated rates, and recent rate orders. Auditing these judgments required specialized knowledge of accounting for rate regulation due to its inherent complexities.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the uncertainty of future decisions by regulatory commissions included the following, among others:

- We tested the effectiveness of management's internal controls over evaluating the likelihood of recovery or refund in future rates of costs deferred as regulatory assets and liabilities. We tested the effectiveness of management's internal controls over the recognition of amounts as regulatory assets or liabilities and the monitoring and evaluation of regulatory developments that may affect the likelihood of recovering costs in future rates or of a future reduction in rates.

- We obtained and read relevant regulatory orders issued by the regulatory commissions for KU and other publicly available information to assess the likelihood of recovery in future rates or of a future reduction in rates based on precedents of the treatment of similar costs under similar circumstances.

- We evaluated KU's disclosures related to the impacts of rate-regulation, including the balances recorded and regulatory developments.

/s/ Deloitte & Touche LLP

Louisville, Kentucky
February 13, 2025

We have served as the Company's auditor since 2015.

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ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

CONSOLIDATED STATEMENTS OF INCOME
FOR THE YEARS ENDED DECEMBER 31,
PPL Corporation and Subsidiaries

(Millions of Dollars, except share data)

	2024	2023	2022
Operating Revenues	**$ 8,462**	$ 8,312	$ 7,902
Operating Expenses			
Operation			
Fuel	**783**	733	931
Energy purchases	**1,679**	1,841	1,686
Other operation and maintenance	**2,607**	2,462	2,398
Depreciation	**1,279**	1,254	1,181
Taxes, other than income	**374**	392	332
Total Operating Expenses	**6,722**	6,682	6,528
Operating Income	**1,740**	1,630	1,374
Other Income (Expense) - net (Note 14)	**114**	(40)	54
Interest Expense	**738**	666	513
Income from Continuing Operations Before Income Taxes	**1,116**	924	915
Income Taxes	**228**	184	201
Income from Continuing Operations After Income Taxes	**888**	740	714
Income from Discontinued Operations (net of income taxes) (Note 9)	**—**	—	42
Net Income	**$ 888**	$ 740	$ 756
Earnings Per Share of Common Stock:			
Basic			
Income from Continuing Operations After Income Taxes	**$ 1.20**	$ 1.00	$ 0.97
Income from Discontinued Operations (net of income taxes)	**—**	—	0.06
Net Income Available to PPL Common Shareowners	**$ 1.20**	$ 1.00	$ 1.03
Diluted			
Income from Continuing Operations After Income Taxes	**$ 1.20**	$ 1.00	$ 0.96
Income from Discontinued Operations (net of income taxes)	**—**	—	0.06
Net Income Available to PPL Common Shareowners	**$ 1.20**	$ 1.00	$ 1.02
Weighted-Average Shares of Common Stock Outstanding (in thousands)			
Basic	**737,756**	737,036	736,027
Diluted	**739,853**	738,166	736,902

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)
FOR THE YEARS ENDED DECEMBER 31,
PPL Corporation and Subsidiaries

(Millions of Dollars)

	2024	2023	2022
Net income	**$ 888**	$ 740	$ 756
Other comprehensive income (loss):			
Amounts arising during the period - gains (losses), net of tax (expense) benefit:			
Equity investees' other comprehensive income (loss), net tax of $0, $0, $0	**1**	1	2
Defined benefit plans:			
Prior service costs, net of tax of $0, $0, $0	**—**	—	(1)
Net actuarial gain (loss), net of tax of $8, $15, ($2)	**(22)**	(41)	11
Reclassifications from AOCI - (gains) losses, net of tax expense (benefit):			
Qualifying derivatives, net of tax of $0, $0, ($1)	**3**	3	2
Defined benefit plans:			
Prior service costs, net of tax of $0, ($1), ($1)	**1**	1	2
Net actuarial (gain) loss, net of tax of $0, $0, ($7)	**(4)**	(3)	17
Total other comprehensive income (loss)	**(21)**	(39)	33
Comprehensive income	**$ 867**	$ 701	$ 789

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31,
PPL Corporation and Subsidiaries
(Millions of Dollars)

	2024	2023	2022
Cash Flows from Operating Activities			
Net income	**$ 888**	$ 740	$ 756
Income from discontinued operations (net of income taxes)	**—**	—	(42)
Income from continuing operations (net of income taxes)	**888**	740	714
Adjustments to reconcile net income to net cash provided by operating activities			
Depreciation	**1,279**	1,254	1,181
Amortization	**78**	81	52
Defined benefit plans - expense (income)	**(72)**	(73)	(16)
Deferred income taxes and investment tax credits	**196**	322	179
Stock compensation expense	**46**	33	37
Loss on sale of Safari Holdings	**—**	—	60
Other	**(17)**	(29)	14
Change in current assets and current liabilities			
Accounts receivable	**254**	(170)	(176)
Accounts payable	**(41)**	(72)	358
Unbilled revenues	**(57)**	128	(197)
Fuel, materials and supplies	**(2)**	(60)	(90)
Prepayments	**(34)**	1	(13)
Taxes payable	**(27)**	6	(80)
Regulatory assets and liabilities, net	**(68)**	(37)	(119)
Accrued interest	**33**	27	1
Other	**(65)**	38	(76)
Other operating activities			
Defined benefit plans - funding	**(10)**	(13)	(12)
Proceeds from transfer of excess benefit plan funds	**13**	—	—
Other assets	**(96)**	(69)	(126)
Other liabilities	**42**	(349)	39
Net cash provided by operating activities	**2,340**	1,758	1,730
Cash Flows from Investing Activities			
Expenditures for property, plant and equipment	**(2,805)**	(2,390)	(2,155)
Proceeds from sale of Safari Holdings, net of cash divested	**—**	—	146
Acquisition of Narragansett Electric, net of cash acquired	**—**	—	(3,660)
Other investing activities	**(13)**	7	15
Net cash used in investing activities	**(2,818)**	(2,383)	(5,654)
Cash Flows from Financing Activities			
Issuance of long-term debt	**1,894**	3,252	850
Retirement of long-term debt	**—**	(1,854)	(264)
Payment of common stock dividends	**(747)**	(704)	(787)
Net increase (decrease) in short-term debt	**(689)**	7	916
Other financing activities	**(23)**	(51)	(6)
Net cash provided by financing activities	**435**	650	709
Net Increase (Decrease) in Cash, Cash Equivalents and Restricted Cash	**(43)**	25	(3,215)
Cash, Cash Equivalents and Restricted Cash at Beginning of Period	**382**	357	3,572
Cash, Cash Equivalents and Restricted Cash at End of Period	**$ 339**	$ 382	$ 357
Supplemental Disclosures of Cash Flow Information			
Cash paid (received) during the period for:			
Interest - net of amount capitalized	**$ 670**	$ 604	$ 462
Income taxes - net	**$ (123)**	$ 281	$ 163
Significant non-cash transactions:			
Accrued expenditures for property, plant and equipment at December 31,	**$ 358**	$ 220	$ 269

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED BALANCE SHEETS AT DECEMBER 31,
PPL Corporation and Subsidiaries

(Millions of Dollars, shares in thousands)

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	**$ 306**	$ 331
Accounts receivable (less reserve: 2024, $147; 2023, $123)		
Customer	**961**	950
Other	**76**	271
Unbilled revenues (less reserve: 2024, $6; 2023, $4)	**485**	428
Fuel, materials and supplies	**511**	505
Prepayments	**136**	103
Regulatory assets	**320**	293
Other current assets	**85**	51
Total Current Assets	**2,880**	2,932
Property, Plant and Equipment		
Regulated utility plant	**40,391**	38,608
Less: accumulated depreciation - regulated utility plant	**9,682**	9,156
Regulated utility plant, net	**30,709**	29,452
Non-regulated property, plant and equipment	**79**	72
Less: accumulated depreciation - non-regulated property, plant and equipment	**29**	23
Non-regulated property, plant and equipment, net	**50**	49
Construction work in progress	**2,390**	1,917
Property, Plant and Equipment, net	**33,149**	31,418
Other Noncurrent Assets		
Regulatory assets	**2,060**	1,874
Goodwill	**2,247**	2,247
Other intangibles	**314**	306
Other noncurrent assets (less reserve for accounts receivable: 2024, $1; 2023, $2)	**419**	459
Total Other Noncurrent Assets	**5,040**	4,886
Total Assets	**$ 41,069**	$ 39,236

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED BALANCE SHEETS AT DECEMBER 31,
PPL Corporation and Subsidiaries

(Millions of Dollars, shares in thousands)

	2024	2023
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ 303**	$ 992
Long-term debt due within one year	**551**	1
Accounts payable	**1,196**	1,104
Taxes	**103**	130
Interest	**157**	124
Dividends	**186**	173
Regulatory liabilities	**223**	225
Other current liabilities	**614**	591
Total Current Liabilities	**3,333**	3,340
Long-term Debt	**15,952**	14,611
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**3,356**	3,105
Investment tax credits	**111**	114
Accrued pension obligations	**317**	275
Asset retirement obligations	**136**	133
Regulatory liabilities	**3,335**	3,340
Other deferred credits and noncurrent liabilities	**452**	385
Total Deferred Credits and Other Noncurrent Liabilities	**7,707**	7,352
Commitments and Contingent Liabilities (Notes 7 and 12)		
Equity		
Common stock - $0.01 par value (a)	**8**	8
Additional paid-in capital	**12,346**	12,326
Treasury stock	**(928)**	(948)
Earnings reinvested	**2,835**	2,710
Accumulated other comprehensive loss	**(184)**	(163)
Total Equity	**14,077**	13,933
Total Liabilities and Equity	**$ 41,069**	$ 39,236

(a) 1,560,000 shares authorized; 770,215 shares issued and 738,033 shares outstanding at December 31, 2024. 1,560,000 shares authorized; 770,013 shares issued and 737,130 shares outstanding at December 31, 2023.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED STATEMENTS OF EQUITY
PPL Corporation and Subsidiaries
(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Treasury Stock	Earnings reinvested	Accumulated other comprehensive loss	Noncontrolling interest	Total
December 31, 2021	735,112	$ 8	$ 12,303	$ (1,003)	$ 2,572	$ (157)	$ —	$ 13,723
Common stock issued	123		5					5
Treasury stock issued	1,252			36				36
Stock-based compensation			9					9
Net income					756			756
Dividends and dividend equivalents (b)					(647)			(647)
Preferred stock							3	3
Other comprehensive income (loss)						33		33
December 31, 2022	736,487	$ 8	$ 12,317	$ (967)	$ 2,681	$ (124)	$ 3	$ 13,918
Treasury stock issued	643		4	19				23
Stock-based compensation			5					5
Net income					740			740
Dividends and dividend equivalents (b)					(711)			(711)
Preferred stock							(3)	(3)
Other comprehensive income (loss)						(39)		(39)
December 31, 2023	737,130	$ 8	$ 12,326	$ (948)	$ 2,710	$ (163)	$ —	$ 13,933
Common stock issued	202							—
Treasury stock issued	701		7	20				27
Stock-based compensation			13					13
Net income					888			888
Dividends and dividend equivalents (b)					(763)			(763)
Other comprehensive income (loss)						(21)		(21)
December 31, 2024	738,033	$ 8	$ 12,346	$ (928)	$ 2,835	$ (184)	$ —	$ 14,077

(a) Shares in thousands. Each share entitles the holder to one vote on any question presented at any shareowners' meeting.
(b) Dividends declared per share of common stock at December 31, 2024, 2023 and 2022 were: $1.03, $0.960 and $0.875.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

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CONSOLIDATED STATEMENTS OF INCOME FOR THE YEARS ENDED DECEMBER 31,
PPL Electric Utilities Corporation and Subsidiaries

(Millions of Dollars)

	2024	2023	2022
Operating Revenues	**$ 2,876**	$ 3,008	$ 3,030
Operating Expenses			
Operation			
Energy purchases	**721**	992	1,048
Other operation and maintenance	**705**	605	605
Depreciation	**401**	397	393
Taxes, other than income	**131**	143	149
Total Operating Expenses	**1,958**	2,137	2,195
Operating Income	**918**	871	835
Other Income (Expense) - net (Note 14)	**45**	39	30
Interest Income from Affiliate	**33**	—	5
Interest Expense	**246**	223	171
Income Before Income Taxes	**750**	687	699
Income Taxes	**176**	168	174
Net Income (a)	**$ 574**	$ 519	$ 525

(a) Net income equals comprehensive income.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31,
PPL Electric Utilities Corporation and Subsidiaries
(Millions of Dollars)

	2024	2023	2022
Cash Flows from Operating Activities			
Net income	**$ 574**	$ 519	$ 525
Adjustments to reconcile net income to net cash provided by (used in) operating activities			
Depreciation	**401**	397	393
Amortization	**45**	41	22
Defined benefit plans expense (income)	**(39)**	(42)	(23)
Deferred income taxes and investment tax credits	**129**	46	91
Other	**1**	(24)	(11)
Change in current assets and current liabilities			
Accounts receivable	**89**	(78)	(47)
Accounts payable	**64**	13	46
Unbilled revenues	**(10)**	75	(95)
Materials and supplies	**6**	(30)	(11)
Prepayments	**(32)**	2	(2)
Regulatory assets and liabilities, net	**(101)**	(38)	(59)
Taxes payable	**(49)**	15	5
Accrued interest	**12**	8	—
Other	**(25)**	9	(19)
Other operating activities			
Defined benefit plans - funding	**—**	(5)	—
Other assets	**(32)**	3	(47)
Other liabilities	**9**	1	(11)
Net cash provided by operating activities	**1,042**	912	757
Cash Flows from Investing Activities			
Expenditures for property, plant and equipment	**(1,229)**	(956)	(886)
Expenditures for intangible assets	**(9)**	(6)	(2)
Net (increase) decrease in notes receivable from affiliate	**(222)**	—	499
Other investing activities	**5**	4	2
Net cash used in investing activities	**(1,455)**	(958)	(387)
Cash Flows from Financing Activities			
Issuance of long-term debt	**649**	1,329	250
Retirement of long-term debt	**—**	(1,240)	(250)
Contributions from parent	**688**	206	—
Payment of common stock dividends to parent	**(375)**	(323)	(340)
Return of capital to parent	**(60)**	(250)	(170)
Net increase (decrease) in short-term debt	**(509)**	364	145
Debt issuance costs	**(7)**	(14)	—
Other financing activities	**—**	—	(1)
Net cash provided by (used in) financing activities	**386**	72	(366)
Net Increase (Decrease) in Cash, Cash Equivalents and Restricted Cash	**(27)**	26	4
Cash, Cash Equivalents and Restricted Cash at Beginning of Period	**51**	25	21
Cash, Cash Equivalents and Restricted Cash at End of Period	**$ 24**	$ 51	$ 25
Supplemental Disclosures of Cash Flow Information			
Cash paid during the period for:			
Interest - net of amount capitalized	**$ 224**	$ 205	$ 164
Income taxes - net	**$ 83**	$ 92	$ 111
Significant non-cash transactions:			
Accrued expenditures for property, plant and equipment at December 31,	**$ 173**	$ 122	$ 133

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED BALANCE SHEETS AT DECEMBER 31,
PPL Electric Utilities Corporation and Subsidiaries

(Millions of Dollars, shares in thousands)

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	**$ 24**	$ 51
Accounts receivable (less reserve: 2024, $37; 2023, $46)		
Customer	**353**	434
Other	**8**	8
Accounts receivable from affiliates	**10**	10
Notes receivable from affiliate	**222**	—
Unbilled revenues (less reserve: 2024, $3; 2023, $2)	**159**	149
Materials and supplies	**104**	99
Prepayments	**74**	44
Regulatory assets	**133**	57
Other current assets	**30**	17
Total Current Assets	**1,117**	869
Property, Plant and Equipment		
Regulated utility plant	**16,469**	15,575
Less: accumulated depreciation - regulated utility plant	**4,052**	3,822
Regulated utility plant, net	**12,417**	11,753
Construction work in progress	**898**	680
Property, Plant and Equipment, net	**13,315**	12,433
Other Noncurrent Assets		
Regulatory assets	**673**	598
Intangibles	**274**	269
Other noncurrent assets (less reserve for accounts receivable: 2024, $1; 2023, $2)	**96**	125
Total Other Noncurrent Assets	**1,043**	992
Total Assets	**$ 15,475**	$ 14,294

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED BALANCE SHEETS AT DECEMBER 31,
PPL Electric Utilities Corporation and Subsidiaries

(Millions of Dollars, shares in thousands)

	2024	2023
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ —**	$ 509
Accounts payable	**565**	454
Accounts payable to affiliates	**44**	44
Taxes	**2**	51
Interest	**55**	43
Regulatory liabilities	**57**	91
Other current liabilities	**83**	100
Total Current Liabilities	**806**	1,292
Long-term Debt	**5,214**	4,567
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**1,726**	1,573
Regulatory liabilities	**839**	836
Other deferred credits and noncurrent liabilities	**160**	123
Total Deferred Credits and Other Noncurrent Liabilities	**2,725**	2,532
Commitments and Contingent Liabilities (Notes 7 and 12)		
Equity		
Common stock - no par value (a)	**364**	364
Additional paid-in capital	**4,668**	4,040
Earnings reinvested	**1,698**	1,499
Total Equity	**6,730**	5,903
Total Liabilities and Equity	**$ 15,475**	$ 14,294

(a) 170,000 shares authorized; 66,368 shares issued and outstanding at December 31, 2024 and December 31, 2023.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

CONSOLIDATED STATEMENTS OF EQUITY
PPL Electric Utilities Corporation and Subsidiaries
(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Earnings reinvested	Total
December 31, 2021	66,368	$ 364	$ 4,254	$ 1,118	$ 5,736
Net income				525	525
Return of capital to parent			(170)		(170)
Dividends declared on common stock				(340)	(340)
December 31, 2022	66,368	$ 364	$ 4,084	$ 1,303	$ 5,751
Net income				519	519
Capital contributions from parent			206		206
Return of capital to parent			(250)		(250)
Dividends declared on common stock				(323)	(323)
December 31, 2023	66,368	$ 364	$ 4,040	$ 1,499	$ 5,903
Net income				574	574
Capital contributions from parent			688		688
Return of capital to parent			(60)		(60)
Dividends declared on common stock				(375)	(375)
December 31, 2024	66,368	$ 364	$ 4,668	$ 1,698	$ 6,730

(a) Shares in thousands. All common shares of PPL Electric stock are owned by PPL.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

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STATEMENTS OF INCOME FOR THE YEARS ENDED DECEMBER 31,
Louisville Gas and Electric Company
(Millions of Dollars)

	2024	2023	2022
Operating Revenues			
Retail and wholesale	**$ 1,617**	$ 1,580	$ 1,762
Electric revenue from affiliate	**31**	33	36
Total Operating Revenues	**1,648**	1,613	1,798
Operating Expenses			
Operation			
Fuel	**308**	286	346
Energy purchases	**151**	168	245
Energy purchases from affiliate	**20**	12	25
Other operation and maintenance	**349**	364	416
Depreciation	**305**	302	298
Taxes, other than income	**49**	48	48
Total Operating Expenses	**1,182**	1,180	1,378
Operating Income	**466**	433	420
Other Income (Expense) - net (Note 14)	**12**	3	4
Interest Income from Affiliates	**1**	1	—
Interest Expense	**105**	102	89
Income Before Income Taxes	**374**	335	335
Income Taxes	**77**	69	63
Net Income (a)	**$ 297**	$ 266	$ 272

(a) Net income equals comprehensive income.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31,
Louisville Gas and Electric Company

(Millions of Dollars)

	2024	2023	2022
Cash Flows from Operating Activities			
Net income	**$ 297**	$ 266	$ 272
Adjustments to reconcile net income to net cash provided by (used in) operating activities			
Depreciation	**305**	302	298
Amortization	**16**	14	5
Deferred income taxes and investment tax credits	**6**	(14)	(6)
Other	**(6)**	(7)	4
Change in current assets and current liabilities			
Accounts receivable	**(25)**	40	(19)
Accounts receivable from affiliates	**(11)**	7	(5)
Accounts payable	**12**	(40)	22
Accounts payable to affiliates	**15**	(8)	30
Unbilled revenues	**1**	24	(32)
Fuel, materials and supplies	**(13)**	24	(28)
Regulatory assets and liabilities, net	**(3)**	25	17
Taxes payable	**(1)**	—	7
Accrued interest	**—**	5	—
Other	**—**	1	5
Other operating activities			
Defined benefit plans - funding	**—**	1	(2)
Expenditures for asset retirement obligations	**(11)**	(11)	(13)
Other assets	**(27)**	(21)	(8)
Other liabilities	**(1)**	1	(4)
Net cash provided by operating activities	**554**	609	543
Cash Flows from Investing Activities			
Expenditures for property, plant and equipment	**(444)**	(378)	(371)
Other investing activities	**—**	—	11
Net cash used in investing activities	**(444)**	(378)	(360)
Cash Flows from Financing Activities			
Net increase (decrease) in notes payable with affiliates	**43**	—	(324)
Issuance of long-term debt	**—**	464	300
Retirement of long-term debt	**—**	(300)	—
Payment of common stock dividends to parent	**(187)**	(166)	(275)
Contributions from parent	**65**	67	90
Return of capital to parent	**(76)**	(161)	—
Net increase (decrease) in short-term debt	**25**	(179)	110
Other financing activities	**—**	(5)	—
Net cash used in financing activities	**(130)**	(280)	(99)
Net Increase (Decrease) in Cash, Cash Equivalents and Restricted Cash	**(20)**	(49)	84
Cash, Cash Equivalents and Restricted Cash at Beginning of Period	**44**	93	9
Cash, Cash Equivalents and Restricted Cash at End of Period	**$ 24**	$ 44	$ 93
Supplemental Disclosures of Cash Flow Information			
Cash paid during the period for:			
Interest - net of amount capitalized	**$ 101**	$ 93	$ 83
Income taxes - net	**$ 73**	$ 84	$ 57
Significant non-cash transactions:			
Accrued expenditures for property, plant and equipment at December 31,	**$ 64**	$ 30	$ 43

The accompanying Notes to Financial Statements are an integral part of the financial statements.

BALANCE SHEETS AT DECEMBER 31,
Louisville Gas and Electric Company

(Millions of Dollars, shares in thousands)

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	**$ 8**	$ 18
Accounts receivable (less reserve: 2024, $3; 2023, $6)		
Customer	**134**	116
Other	**23**	17
Unbilled revenues (less reserve: 2024, $0; 2023, $0)	**87**	88
Accounts receivable from affiliates	**40**	29
Fuel, materials and supplies	**157**	143
Prepayments	**9**	11
Regulatory assets	**8**	7
Other current assets	**2**	—
Total Current Assets	**468**	429
Property, Plant and Equipment		
Regulated utility plant	**7,748**	7,669
Less: accumulated depreciation - regulated utility plant	**1,643**	1,549
Regulated utility plant, net	**6,105**	6,120
Construction work in progress	**443**	312
Property, Plant and Equipment, net	**6,548**	6,432
Other Noncurrent Assets		
Regulatory assets	**491**	395
Goodwill	**389**	389
Other intangibles	**12**	18
Other noncurrent assets	**84**	90
Total Other Noncurrent Assets	**976**	892
Total Assets	**$ 7,992**	$ 7,753

The accompanying Notes to Financial Statements are an integral part of the financial statements.

BALANCE SHEETS AT DECEMBER 31,
Louisville Gas and Electric Company
(Millions of Dollars, shares in thousands)

	2024	2023
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ 25**	$ —
Notes payable with affiliates	**43**	—
Long-term debt due within one year	**300**	—
Accounts payable	**158**	115
Accounts payable to affiliates	**64**	49
Customer deposits	**36**	34
Taxes	**40**	41
Regulatory liabilities	**14**	16
Interest	**21**	21
Asset retirement obligations	**11**	13
Other current liabilities	**50**	48
Total Current Liabilities	**762**	337
Long-term Debt	**2,171**	2,469
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**803**	776
Investment tax credits	**30**	31
Price risk management liabilities	**3**	6
Asset retirement obligations	**73**	72
Regulatory liabilities	**815**	827
Other deferred credits and noncurrent liabilities	**64**	63
Total Deferred Credits and Other Noncurrent Liabilities	**1,788**	1,775
Commitments and Contingent Liabilities (Notes 7 and 12)		
Equity		
Common stock - no par value (a)	**424**	424
Additional paid-in capital	**1,982**	1,993
Earnings reinvested	**865**	755
Total Equity	**3,271**	3,172
Total Liabilities and Equity	**$ 7,992**	$ 7,753

(a) 75,000 shares authorized; 21,294 shares issued and outstanding at December 31, 2024 and December 31, 2023.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

STATEMENTS OF EQUITY
Louisville Gas and Electric Company
(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Earnings reinvested	Total
December 31, 2021	21,294	$ 424	$ 1,997	$ 658	$ 3,079
Net income				272	272
Capital contributions from parent			90		90
Cash dividends declared on common stock				(275)	(275)
December 31, 2022	21,294	$ 424	$ 2,087	$ 655	$ 3,166
Net income				266	266
Capital contributions from parent			67		67
Return of capital to parent			(161)		(161)
Cash dividends declared on common stock				(166)	(166)
December 31, 2023	21,294	$ 424	$ 1,993	$ 755	$ 3,172
Net income				297	297
Capital contributions from parent			65		65
Return of capital to parent			(76)		(76)
Cash dividends declared on common stock				(187)	(187)
December 31, 2024	21,294	$ 424	$ 1,982	$ 865	$ 3,271

(a) Shares in thousands. All common shares of LG&E stock are owned by LKE.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

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STATEMENTS OF INCOME FOR THE YEARS ENDED DECEMBER 31,
Kentucky Utilities Company
(Millions of Dollars)

	2024	2023	2022
Operating Revenues			
Retail and wholesale	**$ 1,944**	$ 1,872	$ 2,049
Electric revenue from affiliate	**20**	12	25
Total Operating Revenues	**1,964**	1,884	2,074
Operating Expenses			
Operation			
Fuel	**476**	447	585
Energy purchases	**25**	24	28
Energy purchases from affiliate	**31**	33	36
Other operation and maintenance	**413**	427	487
Depreciation	**403**	392	386
Taxes, other than income	**49**	45	45
Total Operating Expenses	**1,397**	1,368	1,567
Operating Income	**567**	516	507
Other Income (Expense) - net (Note 14)	**15**	8	8
Interest Expense	**137**	134	117
Interest Expense from Affiliate	**—**	1	—
Income Before Income Taxes	**445**	389	398
Income Taxes	**89**	77	76
Net Income (a)	**$ 356**	$ 312	$ 322

(a) Net income equals comprehensive income.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31,
Kentucky Utilities Company

(Millions of Dollars)

	2024	2023	2022
Cash Flows from Operating Activities			
Net income	**$ 356**	$ 312	$ 322
Adjustments to reconcile net income to net cash provided by (used in) operating activities			
Depreciation	**403**	392	386
Amortization	**21**	20	18
Defined benefit plans - expense (income)	**(5)**	(5)	(4)
Deferred income taxes and investment tax credits	**(15)**	(10)	2
Other	**(4)**	(2)	3
Change in current assets and current liabilities			
Accounts receivable	**(21)**	16	(16)
Accounts payable	**(23)**	(26)	26
Accounts payable to affiliates	**29**	(24)	37
Unbilled revenues	**(5)**	17	(23)
Fuel, materials and supplies	**14**	(17)	(41)
Regulatory assets and liabilities, net	**23**	25	(19)
Taxes payable	**5**	5	7
Accrued interest	**—**	5	1
Other	**(5)**	(4)	(3)
Other operating activities			
Defined benefit plans - funding	**—**	—	(1)
Expenditures for asset retirement obligations	**(10)**	(28)	(29)
Other assets	**(41)**	(25)	(1)
Other liabilities	**1**	(4)	(4)
Net cash provided by operating activities	**723**	647	661
Cash Flows from Investing Activities			
Expenditures for property, plant and equipment	**(643)**	(572)	(547)
Other investing activities	**—**	6	—
Net cash used in investing activities	**(643)**	(566)	(547)
Cash Flows from Financing Activities			
Net increase (decrease) in notes payable with affiliates	**73**	—	(294)
Issuance of long-term debt	**—**	459	300
Retirement of long-term debt	**—**	(313)	—
Payment of common stock dividends to parent	**(232)**	(190)	(296)
Contributions from parent	**126**	76	84
Return of capital to parent	**(103)**	(84)	—
Net increase (decrease) in short-term debt	**47**	(8)	101
Other financing activities	**—**	(4)	(1)
Net cash used in financing activities	**(89)**	(64)	(106)
Net Increase (Decrease) in Cash, Cash Equivalents and Restricted Cash	**(9)**	17	8
Cash, Cash Equivalents and Restricted Cash at Beginning of Period	**38**	21	13
Cash, Cash Equivalents and Restricted Cash at End of Period	**$ 29**	$ 38	$ 21
Supplemental Disclosures of Cash Flow Information			
Cash paid during the period for:			
Interest - net of amount capitalized	**$ 135**	$ 125	$ 112
Income taxes - net	**$ 102**	$ 78	$ 78
Significant non-cash transactions:			
Accrued expenditures for property, plant and equipment at December 31,	**$ 74**	$ 38	$ 56

The accompanying Notes to Financial Statements are an integral part of the financial statements.

BALANCE SHEETS AT DECEMBER 31,
Kentucky Utilities Company

(Millions of Dollars, shares in thousands)

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	**$ 13**	$ 14
Accounts receivable (less reserve: 2024, $2; 2023, $2)		
Customer	**160**	143
Other	**22**	12
Unbilled revenues (less reserve: 2024, $0; 2023, $0)	**102**	97
Fuel, materials and supplies	**173**	185
Prepayments	**11**	13
Regulatory assets	**1**	3
Other current assets	**9**	1
Total Current Assets	**491**	468
Property, Plant and Equipment		
Regulated utility plant	**10,419**	9,896
Less: accumulated depreciation - regulated utility plant	**2,652**	2,476
Regulated utility plant, net	**7,767**	7,420
Construction work in progress	**567**	604
Property, Plant and Equipment, net	**8,334**	8,024
Other Noncurrent Assets		
Regulatory assets	**458**	439
Goodwill	**607**	607
Other intangibles	**28**	19
Other noncurrent assets	**155**	157
Total Other Noncurrent Assets	**1,248**	1,222
Total Assets	**$ 10,073**	$ 9,714

The accompanying Notes to Financial Statements are an integral part of the financial statements.

BALANCE SHEETS AT DECEMBER 31,
Kentucky Utilities Company
(Millions of Dollars, shares in thousands)

	2024	2023
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ 140**	$ 93
Notes payable with affiliates	**73**	—
Long-term debt due within one year	**250**	—
Accounts payable	**96**	80
Accounts payable to affiliates	**100**	72
Customer deposits	**39**	35
Taxes	**37**	32
Regulatory liabilities	**22**	1
Interest	**24**	24
Asset retirement obligations	**10**	13
Other current liabilities	**58**	52
Total Current Liabilities	**849**	402
Long-term Debt	**2,816**	3,064
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**924**	912
Investment tax credits	**81**	83
Asset retirement obligations	**54**	53
Regulatory liabilities	**1,009**	1,018
Other deferred credits and noncurrent liabilities	**41**	30
Total Deferred Credits and Other Noncurrent Liabilities	**2,109**	2,096
Commitments and Contingent Liabilities (Notes 7 and 12)		
Equity		
Common stock - no par value (a)	**308**	308
Additional paid-in capital	**3,056**	3,033
Earnings reinvested	**935**	811
Total Equity	**4,299**	4,152
Total Liabilities and Equity	**$ 10,073**	$ 9,714

(a) 80,000 shares authorized; 37,818 shares issued and outstanding at December 31, 2024 and December 31, 2023.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

STATEMENTS OF EQUITY
Kentucky Utilities Company
(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Earnings reinvested	Total
December 31, 2021	37,818	$ 308	$ 2,957	$ 663	$ 3,928
Net income				322	322
Capital contributions from parent			84		84
Cash dividends declared on common stock				(296)	(296)
December 31, 2022	37,818	$ 308	$ 3,041	$ 689	$ 4,038
Net income				312	312
Capital contributions from parent			76		76
Return of capital to parent			(84)		(84)
Cash dividends declared on common stock				(190)	(190)
December 31, 2023	37,818	$ 308	$ 3,033	$ 811	$ 4,152
Net income				356	356
Capital contributions from parent			126		126
Return of capital to parent			(103)		(103)
Cash dividends declared on common stock				(232)	(232)
December 31, 2024	37,818	$ 308	$ 3,056	$ 935	$ 4,299

(a) Shares in thousands. All common shares of KU stock are owned by LKE.

The accompanying Notes to Financial Statements are an integral part of the financial statements.

COMBINED NOTES TO FINANCIAL STATEMENTS

Index to Combined Notes to Consolidated Financial Statements

The notes to the consolidated financial statements that follow are a combined presentation. The following list indicates the Registrants to which the footnotes apply:

	Registrant			
	PPL	PPL Electric	LG&E	KU
1. Summary of Significant Accounting Policies	x	x	x	x
2. Segment and Related Information	x	x	x	x
3. Revenue from Contracts with Customers	x	x	x	x
4. Preferred Securities	x	x	x	x
5. Earnings Per Share	x			
6. Income and Other Taxes	x	x	x	x
7. Utility Rate Regulation	x	x	x	x
8. Financing Activities	x	x	x	x
9. Acquisitions, Development and Divestitures	x		x	x
10. Retirement and Postemployment Benefits	x	x	x	x
11. Jointly Owned Facilities	x		x	x
12. Commitments and Contingencies	x	x	x	x
13. Related Party Transactions		x	x	x
14. Other Income (Expense) - net	x	x	x	x
15. Fair Value Measurements	x	x	x	x
16. Derivative Instruments and Hedging Activities	x	x	x	x
17. Goodwill and Other Intangible Assets	x	x	x	x
18. Asset Retirement Obligations	x	x	x	x
19. Accumulated Other Comprehensive Income (Loss)	x			
20. New Accounting Guidance Pending Adoption	x	x	x	x

1. Summary of Significant Accounting Policies

(All Registrants)

General

Capitalized terms and abbreviations appearing in the combined notes to financial statements are defined in the glossary. Dollars are in millions, except per share data, unless otherwise noted. The specific Registrant to which disclosures are applicable is identified in parenthetical headings in italics above the applicable disclosure or within the applicable disclosure for each Registrants' related activities and disclosures. Within combined disclosures, amounts are disclosed for any Registrant when significant.

Business and Consolidation

(PPL)

PPL is a utility holding company that, through its regulated subsidiaries, is primarily engaged in: 1) the generation, transmission, distribution and sale of electricity and the distribution and sale of natural gas, primarily in Kentucky; 2) the transmission, distribution and sale of electricity in Pennsylvania; and 3) the transmission, distribution and sale of electricity and the distribution and sale of natural gas in Rhode Island. Headquartered in Allentown, PA, PPL's principal subsidiaries are LG&E, KU, RIE and PPL Electric. PPL's corporate level financing subsidiary is PPL Capital Funding.

On March 17, 2021, PPL WPD Limited entered into a share purchase agreement to sell PPL's U.K. utility business, which prior to its sale substantially represented PPL's U.K. Regulated segment, to a subsidiary of National Grid plc. The sale was completed on June 14, 2021. The results of operations of the U.K. utility business are classified as Discontinued Operations on PPL's Statements of Income for 2022. PPL has elected to separately report the cash flows of continuing and discontinued operations on the Statements of Cash Flows for 2022. Unless otherwise noted, the notes to these financial statements exclude amounts related to discontinued operations. See Note 9 for additional information.

On May 25, 2022, PPL Rhode Island Holdings, a wholly-owned subsidiary of PPL, acquired 100% of the outstanding shares of common stock of Narragansett Electric from National Grid U.S., a subsidiary of National Grid plc. Narragansett Electric, whose service area covers substantially all of Rhode Island, is primarily engaged in the transmission, distribution and sale of electricity and the distribution and sale of natural gas. The results of Narragansett Electric are included in the consolidated results of PPL from the date of the acquisition. Following the closing of the acquisition, Narragansett Electric provides services doing business under the name Rhode Island Energy (RIE). See Note 9 for additional information.

(PPL and PPL Electric)

PPL Electric's principal business is the transmission and distribution of electricity to serve retail customers in its franchised territory in eastern and central Pennsylvania and the regulated supply of electricity to retail customers in that territory as a PLR.

(PPL, LG&E and KU)

LG&E and KU are engaged in the generation, transmission, distribution and sale of electricity. LG&E also engages in the distribution and sale of natural gas. LG&E and KU maintain their separate identities and serve customers in Kentucky under their respective names. KU also serves customers in Virginia under the Old Dominion Power name.

(All Registrants)

The financial statements of the Registrants include each company's own accounts as well as the accounts of all entities in which the company has a controlling financial interest. Entities for which a controlling financial interest is not demonstrated through voting interests are evaluated based on accounting guidance for Variable Interest Entities (VIEs). The Registrants consolidate a VIE when they are determined to have a controlling interest in the VIE and, as a result, are the primary beneficiary of the entity. Amounts consolidated under the VIE guidance are not material to the Registrants.

All significant intercompany transactions have been eliminated.

The financial statements of PPL, LG&E and KU include their share of any undivided interests in jointly owned facilities, as well as their share of the related operating costs of those facilities. See Note 11 for additional information.

Regulation

(All Registrants)

PPL Electric, RIE, LG&E and KU are cost-based rate-regulated utilities for which rates are set by regulators to enable PPL Electric, RIE, LG&E and KU to recover the costs of providing electric or gas service, as applicable, and to provide a reasonable return to shareholders. Base rates are generally established based on a future test period. As a result, the financial statements are subject to the accounting for certain types of regulation as prescribed by GAAP and reflect the effects of regulatory actions. Regulatory assets are recognized for the effect of transactions or events where future recovery of underlying costs is probable in regulated customer rates. The effect of such accounting is to defer certain or qualifying costs that would otherwise currently be charged to expense. Regulatory liabilities are recognized for amounts expected to be returned through future regulated customer rates. In certain cases, regulatory liabilities are recorded based on an understanding or agreement with the regulator that rates have been set to recover expected future costs, and the regulated entity is accountable for any amounts charged pursuant to such rates and not yet expended for the intended purpose. The accounting for regulatory assets and regulatory liabilities is based on specific ratemaking decisions or precedent for each transaction or event as prescribed by the FERC or the applicable state regulatory commissions. See Note 7 for additional details regarding regulatory matters.

Accounting Records

The system of accounts for regulated entities is maintained in accordance with the Uniform System of Accounts prescribed by the FERC and adopted by the applicable state regulatory commissions.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Loss Accruals

Potential losses are accrued when (1) information is available that indicates it is "probable" that a loss has been incurred, given the likelihood of uncertain future events and (2) the amount of loss can be reasonably estimated. Accounting guidance defines "probable" as cases in which "the future event or events are likely to occur." The Registrants continuously assess potential loss contingencies for environmental remediation, litigation claims, regulatory penalties and other events. Loss accruals for environmental remediation are discounted when appropriate.

The accrual of contingencies that might result in gains is not recorded, unless realization is assured.

Earnings Per Share *(PPL)*

EPS is computed using the two-class method, which is an earnings allocation method for computing EPS that treats a participating security as having rights to earnings that would otherwise have been available to common shareowners. Share-based payment awards that provide recipients a non-forfeitable right to dividends or dividend equivalents are considered participating securities.

Price Risk Management

(All Registrants)

Interest rate contracts are used to hedge exposure to changes in the fair value of debt instruments and to hedge exposure to variability in expected cash flows associated with existing floating-rate debt instruments or forecasted fixed-rate issuances of debt. Derivative instruments pursuant to regulator approved plans to manage commodity price risk associated with natural gas purchases to reduce fluctuations in natural gas prices and costs associated with these derivatives instruments are generally recoverable through approved cost recovery mechanism. Similar derivatives may receive different accounting treatment, depending on management's intended use and documentation.

Certain contracts may not meet the definition of a derivative because they lack a notional amount or a net settlement provision. In cases where there is no net settlement provision, markets are periodically assessed to determine whether market mechanisms have evolved to facilitate net settlement. Certain derivative contracts may be excluded from the requirements of derivative accounting treatment because NPNS has been elected. These contracts are accounted for using accrual accounting. Contracts that have been classified as derivative contracts are reflected on the balance sheets at fair value.

Cash inflows and outflows related to derivative instruments are included as a component of operating, investing or financing activities on the Statements of Cash Flows, depending on the classification of the hedged items.

PPL and its subsidiaries have elected not to offset net derivative positions against the right to reclaim cash collateral (a receivable) or the obligation to return cash collateral (a payable) under master netting arrangements.

Derivative transactions may be marked to fair value through regulatory assets/liabilities at PPL Electric, RIE, LG&E and KU, if approved by the appropriate regulatory body. These transactions generally include the effect of interest rate swaps or commodity gas contracts that are included in customer rates.

See Notes 15 and 16 for additional information on derivatives.

(PPL and PPL Electric)

To meet their obligations as last resort providers of electricity supply to their customers, PPL Electric and RIE have entered into certain contracts that meet the definition of a derivative. However, NPNS has been elected for these contracts.

Revenue *(All Registrants)*

Operating revenues are primarily recorded based on energy deliveries through the end of each calendar month. Unbilled retail revenues result because customers' bills are rendered throughout the month, rather than at the end of the month. For RIE, LG&E and KU, unbilled revenues for a month are calculated by multiplying an estimate of unbilled kWh or Mcf by the estimated average price per kWh or Mcf. Any difference between estimated and actual revenues is adjusted the following month when the previous unbilled estimate is reversed and actual billings occur. For PPL Electric, unbilled revenues for a month are calculated by multiplying the actual unbilled volumes by the applicable tariff price.

PPL Electric's, RIE's, LG&E's and KU's base rates are determined based on cost of service. Some regulators have also authorized the use of additional alternative revenue programs, which enable PPL Electric, RIE, LG&E and KU to adjust future rates based on past activities or completed events. Revenues from alternative revenue programs are recognized when the specific events permitting future billings have occurred. Revenues from alternative revenue programs are required to be presented separately from revenues from contracts with customers. These amounts are, however, presented as revenues from contracts with customers, with an offsetting adjustment to alternative revenue program revenue, when they are billed to customers in future periods. See Note 3 for additional information.

Financing and Other Receivables

(All Registrants)

Accounts receivable are reported on the Balance Sheets at the gross outstanding amount adjusted for an allowance for doubtful accounts. Financing receivables include accounts receivable, with the exception of those items within accounts receivable that are not subject to the current expected credit loss model.

Financing receivable collectability is evaluated using a current expected credit loss model, consisting of a combination of factors, including past due status based on contractual terms, trends in write-offs and the age of the receivable. Specific events, such as bankruptcies, are also considered when applicable. The Registrants also evaluate the impact of observable external factors on the collectability of the financing receivables to determine if adjustments to the allowance for doubtful accounts should be made based on current conditions or reasonable and supportable forecasts. Adjustments to the allowance for doubtful accounts are made based on the results of these analyses. Accounts receivable are written off in the period in which the receivable is deemed uncollectible.

PPL Electric, RIE, LG&E and KU have identified one class of financing receivables, “accounts receivable - customer”, which includes financing receivables for all billed and unbilled sales with customers. All other financing receivables are classified as other.

The changes in the allowance for doubtful accounts are included in the following table. Amounts relate to financing receivables, except as noted.

	Balance at Beginning of Period	Additions Charged to Income	Deductions (a)	Balance at End of Period	
PPL					
2024	$ 130	$ 109	$ 85	$ 154	(c)
2023	95	87	52	130	(c)
2022	69	78	52	95	(c)
PPL Electric					
2024	$ 50	$ 56	$ 65	$ 41	(b)
2023	33	52	35	50	(b)
2022	35	27	29	33	(b)
LG&E					
2024	$ 6	$ 4	$ 7	$ 3	
2023	4	4	2	6	
2022	3	6	5	4	

	Balance at Beginning of Period	Additions Charged to Income	Deductions (a)	Balance at End of Period
KU				
2024	$ 2	$ 4	$ 4	$ 2
2023	3	3	4	2
2022	3	6	6	3

(a) Primarily related to uncollectible accounts written off.
(b) Includes $2 million, $3 million and $3 million related to other accounts receivable at December 31, 2024, 2023 and 2022.
(c) Includes $39 million, $41 million and $36 million related to other accounts receivable at December 31, 2024, 2023 and 2022.

Cash

(All Registrants)

Cash Equivalents

All highly liquid investments with original maturities of three months or less are considered to be cash equivalents.

(PPL, LG&E and KU)

Restricted Cash and Cash Equivalents

Bank deposits and other cash equivalents that are restricted by agreement or that have been clearly designated for a specific purpose are classified as restricted cash and cash equivalents. On the Balance Sheets, the current portion of restricted cash and cash equivalents is included in "Other current assets," while the noncurrent portion is included in "Other noncurrent assets." See Note 15 for a reconciliation of Cash, Cash Equivalents and Restricted Cash reported within the Balance Sheets to the amounts shown on the Statements of Cash Flows.

(All Registrants)

Fair Value Measurements

The Registrants value certain financial and nonfinancial assets and liabilities at fair value. Generally, the most significant fair value measurements relate to price risk management assets and liabilities, investments in securities in defined benefit plans, and cash and cash equivalents. PPL and its subsidiaries use, as appropriate, a market approach (generally, data from market transactions), an income approach (generally, present value techniques and option-pricing models) and/or a cost approach (generally, replacement cost) to measure the fair value of an asset or liability. These valuation approaches incorporate inputs such as observable, independent market data and/or unobservable data that management believes are predicated on the assumptions market participants would use to price an asset or liability. These inputs may incorporate, as applicable, certain risks such as nonperformance risk, which includes credit risk.

The Registrants classify fair value measurements within one of three levels in the fair value hierarchy. The level assigned to a fair value measurement is based on the lowest level input that is significant to the fair value measurement in its entirety. The three levels of the fair value hierarchy are as follows:

- **Level 1** - quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date. Active markets are those in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
- **Level 2** - inputs other than quoted prices included within Level 1 that are either directly or indirectly observable for substantially the full term of the asset or liability.
- **Level 3** - unobservable inputs that management believes are predicated on the assumptions market participants would use to measure the asset or liability at fair value.

Assessing the significance of a particular input requires judgment that considers factors specific to the asset or liability. As such, the Registrants' assessment of the significance of a particular input may affect how the assets and liabilities are classified within the fair value hierarchy.

Investments

Generally, the original maturity date of an investment and management's intent and ability to sell an investment prior to its original maturity determine the classification of investments as either short-term or long-term. Investments that would otherwise be classified as short-term, but are restricted as to withdrawal or use for other than current operations or are clearly designated for expenditure in the acquisition or construction of noncurrent assets or for the liquidation of long-term debts, are classified as long-term.

Investments in entities in which a company has the ability to exercise significant influence but does not have a controlling financial interest are accounted for under the equity method. All other investments are carried at cost or fair value. These investments are included in "Other noncurrent assets" on the Balance Sheets. Earnings from these investments are recorded in "Other Income (Expense) - net" on the Statements of Income.

Short-term investments generally include certain deposits as well as securities that are considered highly liquid or provide for periodic reset of interest rates. Investments with original maturities greater than three months and less than a year, as well as investments with original maturities of greater than a year that management has the ability and intent to sell within a year, are included in "Other current assets" on the Balance Sheets.

Long-Lived and Intangible Assets

Property, Plant and Equipment

PP&E is recorded at original cost, unless impaired. If impaired, the asset is written down to fair value at that time, which becomes the new cost basis of the asset. PP&E acquired in business combinations is recorded at fair value at the time of acquisition. Original cost for constructed assets includes material, labor, contractor costs, certain overheads and financing costs, where applicable. Included in PP&E are capitalized costs of software projects that were developed or obtained for internal use. The cost of repairs and minor replacements are charged to expense as incurred. The Registrants record costs associated with planned major maintenance projects in the period in which work is performed and costs are incurred.

AFUDC is capitalized at PPL Electric and RIE as part of the construction costs for cost-based rate-regulated projects for which a return on such costs is recovered after the project is placed in service. AFUDC is capitalized at LG&E and KU for certain projects as part of the construction cost of approved projects. LG&E and KU are generally provided a return on construction work in progress for other projects. The debt component of AFUDC is credited to "Interest Expense" and the equity component is credited to "Other Income (Expense) - net" on the Statements of Income.

The Registrants capitalize interest costs as part of construction costs. Capitalized interest, including the debt component of AFUDC, for the years ended December 31 is as follows:

	2024	2023	2022
PPL	$ 20	$ 12	$ 7
PPL Electric	9	7	5
LG&E	3	1	—
KU	4	1	—

Depreciation

Depreciation is recorded over the estimated useful lives of property using various methods including the straight-line, composite and group methods. When a component of PP&E that was depreciated under the composite or group method is retired, the original cost is charged to accumulated depreciation. When all or a significant portion of an operating unit that was depreciated under the composite or group method is retired or sold, the property and the related accumulated depreciation account is reduced and any gain or loss is included in income, unless otherwise required by regulators. RIE, LG&E and KU accrue costs of removal net of estimated salvage value through depreciation, which is included in the calculation of customer rates over the assets' depreciable lives in accordance with regulatory practices. Cost of removal amounts accrued through depreciation rates are accumulated as a regulatory liability until the removal costs are incurred. For LG&E and KU, all ARO depreciation expenses are reclassified to a regulatory asset or regulatory liability. See "Asset Retirement Obligations" below

and Note 7 for additional information. PPL Electric records net costs of removal when incurred as a regulatory asset. The regulatory asset is subsequently amortized through depreciation over a five-year period, which is recoverable in customer rates in accordance with regulatory practices.

Following are the weighted-average annual rates of depreciation, for regulated utility plant, for the years ended December 31:

	2024	2023	2022
PPL	3.20 %	3.26 %	3.21 %
PPL Electric	2.52 %	2.62 %	2.75 %
LG&E	4.02 %	4.00 %	4.16 %
KU	3.86 %	3.95 %	4.01 %

Goodwill and Other Intangible Assets

Goodwill represents the excess of the purchase price paid over the fair value of the identifiable net assets acquired in a business combination.

Other acquired intangible assets are initially measured based on their fair value. Intangibles that have finite useful lives are amortized over their useful lives based upon the pattern in which the economic benefits of the intangible assets are consumed or otherwise used. Costs incurred to obtain, renew or extend terms of an intangible asset are capitalized.

When determining the useful life of an intangible asset, including intangible assets that are renewed or extended, PPL and its subsidiaries consider:

- the expected use of the asset;
- the expected useful life of other assets to which the useful life of the intangible asset may relate;
- legal, regulatory, or contractual provisions that may limit the useful life;
- the company's historical experience as evidence of its ability to support renewal or extension;
- the effects of obsolescence, demand, competition, and other economic factors; and,
- the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Asset Impairment (Excluding Investments)

The Registrants review long-lived assets that are subject to depreciation or amortization, including finite-lived intangibles, for impairment when events or circumstances indicate carrying amounts may not be recoverable.

A long-lived asset classified as held and used is impaired when the carrying amount of the asset exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset. If impaired, the asset's carrying value is written down to its fair value.

A long-lived asset classified as held for sale is impaired when the carrying amount of the asset (disposal group) exceeds its fair value less cost to sell. If impaired, the asset's (disposal group's) carrying value is written down to its fair value less cost to sell.

PPL, LG&E and KU review goodwill for impairment at the reporting unit level annually or more frequently when events or circumstances indicate that the carrying amount of a reporting unit may be greater than the unit's fair value. Additionally, goodwill must be tested for impairment in circumstances when a portion of goodwill has been allocated to a business to be disposed. PPL's, LG&E's and KU's reporting units are primarily at the operating segment level.

Goodwill recognized upon the acquisition of Narragansett Electric was assigned for impairment testing by PPL to its reporting units expected to benefit from the acquisition, which were the Rhode Island Regulated reporting unit, the Pennsylvania Regulated reporting unit and the Kentucky Regulated reporting unit. See Note 9 for additional information regarding the acquisition.

PPL, for its reporting units, and individually, LG&E and KU, may elect either to initially make a qualitative evaluation about the likelihood of an impairment of goodwill or to bypass the qualitative evaluation and test goodwill for impairment using a quantitative test. If the qualitative evaluation (referred to as step zero) is elected and the assessment results in a determination that it is not more likely than not that the fair value of a reporting unit is less than the carrying amount, the quantitative impairment test is not necessary. However, the quantitative impairment test is required if management concludes it is more likely than not that the fair value of a reporting unit is less than the carrying amount based on the step zero assessment. If the

carrying amount of the reporting unit, including goodwill, exceeds its fair value, an impairment loss is recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit.

As of October 1, 2024, PPL, for its reporting units, and individually, LG&E and KU, elected to perform the qualitative step zero evaluation of goodwill. These evaluations considered the excess of fair value over the carrying value of each reporting unit that was calculated during step one of the quantitative impairment tests performed in the fourth quarter of 2022, and the relevant events and circumstances that occurred since those tests were performed including:

- current year financial performance versus the prior year,
- changes in planned capital expenditures,
- the consistency of forecasted free cash flows,
- earnings quality and sustainability,
- changes in market participant discount rates,
- changes in long-term growth rates,
- changes in PPL's market capitalization, and
- the overall economic and regulatory environments in which these regulated entities operate.

Based on these evaluations, management concluded it was not more likely than not that the fair value of these reporting units was less than their carrying value. As such, the step one quantitative impairment test was not performed and no impairment was recognized.

(*PPL, LG&E and KU*)

Asset Retirement Obligations

PPL and its subsidiaries record liabilities to reflect various legal obligations associated with the retirement of long-lived assets. Initially, this obligation is measured at fair value and offset with an increase in the value of the capitalized asset, which is depreciated over the asset's useful life. Until the obligation is settled, the liability is increased through the recognition of accretion expense classified within "Other operation and maintenance" on the Statements of Income to reflect changes in the obligation due to the passage of time. For LG&E and KU, all ARO accretion and depreciation expenses are reclassified as a regulatory asset or regulatory liability. ARO regulatory assets associated with certain CCR projects are amortized to expense in accordance with regulatory approvals. For other AROs, deferred accretion and depreciation expense is recovered through cost of removal.

Estimated ARO costs and settlement dates, which affect the carrying value of the ARO and the related capitalized asset, are reviewed periodically to ensure that any material changes are incorporated into the latest estimate of the ARO. Any change to the capitalized asset, positive or negative, is generally amortized over the remaining life of the associated long-lived asset. See Note 7 and Note 18 for additional information on AROs.

Compensation and Benefits

Defined Benefits *(All Registrants)*

Certain PPL subsidiaries sponsor various defined benefit pension and other postretirement plans. An asset or liability is recorded to recognize the funded status of all defined benefit plans with an offsetting entry to AOCI or, for LG&E, KU, RIE and PPL Electric, to regulatory assets or liabilities. Consequently, the funded status of all defined benefit plans is fully recognized on the Balance Sheets.

The expected return on plan assets is determined based on a market-related value of plan assets, which is calculated by rolling forward the prior year market-related value with contributions, disbursements and long-term expected return on investments. One-fifth of the difference between the actual value and the expected value is added (or subtracted if negative) to the expected value to determine the new market-related value.

PPL and its subsidiaries, excluding RIE, use an accelerated amortization method for the recognition of gains and losses for its defined benefit pension plans. Under the accelerated method, actuarial gains and losses in excess of 30% of the plan's projected benefit obligation are amortized on a straight-line basis over one-half of the required amortization period. Actuarial gains and losses in excess of 10% of the greater of the plan's projected benefit obligation or the market-related value of plan assets and less than 30% of the plan's projected benefit obligation are amortized on a straight-line basis over the full required amortization

period. RIE uses the standard amortization method under GAAP for recognition of gains and losses for its defined benefit pension plan.

See Note 7 for a discussion of the regulatory treatment of defined benefit costs and Note 10 for a discussion of defined benefits.

Stock-Based Compensation *(PPL)*

PPL has several stock-based compensation plans for purposes of granting stock options, restricted stock, restricted stock units and performance units to certain employees as well as stock units and restricted stock units to directors. PPL grants most stock-based compensation awards in the first quarter of each year. PPL recognizes compensation expense for stock-based compensation awards based on the fair value method. Forfeitures of awards are recognized when they occur. All awards are recorded as equity or a liability on the Balance Sheets. Stock-based compensation expense is primarily included in "Other operation and maintenance" on the Statements of Income.

Taxes

Income Taxes

(All Registrants)

PPL and its domestic subsidiaries file a consolidated U.S. federal income tax return.

Significant management judgment is required in developing the Registrants' provision for income taxes, primarily due to the uncertainty related to tax positions taken or expected to be taken on tax returns and valuation allowances on deferred tax assets.

The Registrants use a two-step process to evaluate uncertain tax positions. The first step requires an entity to determine whether, based on the technical merits supporting a particular tax position, it is more likely than not (greater than a 50% chance) that the tax position will be sustained. This determination assumes that the relevant taxing authority will examine the tax position and is aware of all the relevant facts surrounding the tax position. The second step requires an entity to recognize in its financial statements the amount of the benefit of a tax position that meets the more-likely-than-not recognition criterion. The benefit recognized is measured at the largest amount of benefit that has a likelihood of realization upon settlement that exceeds 50%. Unrecognized tax benefits are classified as current to the extent management expects to settle the uncertain tax position by payment or receipt of cash within one year of the reporting date. The amounts ultimately paid upon resolution of issues raised by taxing authorities may differ materially from the amounts accrued and may materially impact the financial statements of the Registrants in future periods. At December 31, 2024, no significant changes in unrecognized tax benefits were projected over the next 12 months.

Deferred income taxes reflect the net future tax effects of temporary differences between the carrying amounts of assets and liabilities for accounting purposes and their basis for income tax purposes, as well as the tax effects of net operating losses and tax credit carryforwards.

The Registrants record valuation allowances to reduce deferred income tax assets to the amounts that are more-likely-than-not to be realized. The need for valuation allowances requires significant management judgment. If the Registrants determine that they are able to realize deferred tax assets in the future in excess of recorded net deferred tax assets, adjustments to the valuation allowances increase income by reducing tax expense in the period that such determination is made. Likewise, if the Registrants determine that they are not able to realize all or part of net deferred tax assets in the future, adjustments to the valuation allowances would decrease income by increasing tax expense in the period that such determination is made. The amount of deferred tax assets ultimately realized may differ materially from the estimates utilized in the computation of valuation allowances and may materially impact the financial statements in the future.

The Registrants defer investment tax credits when the credits are generated and amortize the deferred amounts over the average lives of the related assets. With respect to acquired renewable tax credits, pursuant to the IRA, any benefit is recognized in the period the credits can be utilized.

The Registrants recognize tax-related interest and penalties in "Income Taxes" on their Statements of Income.

The Registrants use the portfolio approach method of accounting for deferred taxes related to pre-tax OCI transactions. The portfolio approach involves a strict period-by-period cumulative incremental allocation of income taxes to the change in income and losses reflected in OCI. Under this approach, the net cumulative tax effect is ignored. The net change in unrealized gains

and losses recorded in AOCI under this approach would be eliminated only on the date the investment portfolio is classified as held for sale or is liquidated.

See Note 6 to the Financial Statements for income tax disclosures.

The provision for the Registrants' deferred income taxes related to regulatory assets and liabilities is based upon the ratemaking principles reflected in rates established by relevant regulators. The difference in the provision for deferred income taxes for regulatory assets and liabilities and the amount that otherwise would be recorded under GAAP is deferred and included on the Balance Sheets in noncurrent "Regulatory assets" or "Regulatory liabilities."

(PPL Electric, LG&E and KU)

The income tax provision for PPL Electric, LG&E and KU is calculated in accordance with an intercompany tax sharing agreement, which provides that taxable income be calculated as if PPL Electric, LG&E, KU and any domestic subsidiaries each filed a separate return. Tax benefits are not shared between companies. The entity that generates a tax benefit is the entity that is entitled to the tax benefit. The effect of PPL filing a consolidated tax return is taken into account in the settlement of current taxes and the recognition of deferred taxes.

At December 31, the following intercompany tax receivables (payables) were recorded:

	2024	2023
PPL Electric	$ (2)	$ (21)
LG&E	(2)	(5)
KU	(5)	(3)

Taxes, Other Than Income *(All Registrants)*

The Registrants present sales taxes in "Other current liabilities" on the Balance Sheets. These taxes are not reflected on the Statements of Income. See Note 6 for details of taxes included in "Taxes, other than income" on the Statements of Income.

Other

(All Registrants)

Fuel, Materials and Supplies

Fuel, natural gas stored underground and materials and supplies are valued using the average cost method. Fuel costs for electricity generation are charged to expense as used. For RIE, natural gas supply costs are charged to expense when delivered to customers. For LG&E, natural gas supply costs are charged to expense as delivered to the distribution system. See Note 7 for further discussion of the fuel adjustment clauses and gas supply clause.

"Fuel, materials and supplies" on the Balance Sheets consisted of the following at December 31:

	2024			
	PPL	PPL Electric	LG&E	KU
Fuel	$ 153	$ —	$ 64	$ 89
Natural gas stored underground	49	—	29	—
Materials and supplies	309	104	64	84
Total	$ 511	$ 104	$ 157	$ 173

	2023			
	PPL	PPL Electric	LG&E	KU
Fuel	$ 144	$ —	$ 50	$ 94
Natural gas stored underground	58	—	34	—
Materials and supplies	303	99	59	91
Total	$ 505	$ 99	$ 143	$ 185

(PPL and PPL Electric)

Renewable Energy Standard Obligation

Purchased Renewable Energy Certificates (RECs) are stated at cost and are used to measure compliance with state renewable energy standards. RECs support new renewable generation standards and are held primarily to be utilized in fulfillment of RIE's and PPL Electric's compliance obligations.

(All Registrants)

Guarantees

Generally, the initial measurement of a guarantee liability is the fair value of the guarantee at its inception. However, there are certain guarantees excluded from the scope of accounting guidance and other guarantees that are not subject to the initial recognition and measurement provisions of accounting guidance that only require disclosure. See Note 12 for further discussion of guarantees.

New Accounting Guidance Adopted *(All Registrants)*

Improvements to Reportable Segment Disclosures

Effective December 31, 2024, the Registrants retrospectively adopted accounting guidance to improve segment disclosures. The guidance requires enhanced disclosures about significant segment expenses. The standard also requires public entities to disclose the title and position of the Chief Operating Decision Maker (CODM) and explain how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. Certain segment-related disclosures that previously were required only on an annual basis will be required to be disclosed in interim periods. In addition, public entities that have a single reportable segment are now required to provide segment disclosures.

The adoption of this guidance resulted in the Registrants including the required additional disclosures within the notes to the financial statements. See Note 2 for additional information.

2. Segment and Related Information

(PPL)

PPL is organized into three segments, broken down by geographic location: Kentucky Regulated, Pennsylvania Regulated, and Rhode Island Regulated.

The Kentucky Regulated segment consists primarily of the regulated electricity generation, transmission and distribution operations conducted by LG&E and KU, as well as LG&E's regulated transmission, distribution and sale of natural gas.

The Pennsylvania Regulated segment includes the regulated electricity transmission and distribution operations of PPL Electric.

The Rhode Island Regulated segment includes the regulated electricity transmission and distribution and natural gas distribution operations of RIE, which was acquired in May of 2022.

"Corporate and Other" primarily includes corporate level financing costs, certain unallocated corporate costs, and certain non-recoverable costs incurred in conjunction with the acquisition of Rhode Island Energy and the financial results of Safari Energy, prior to its sale on November 1, 2022. "Corporate and Other" is presented to reconcile segment information to PPL's consolidated results and is not a reportable segment.

PPL's CODM is the Corporate Leadership Council (CLC), which is a management committee that is comprised of the Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Chief Technology Officer, Chief Human Resources Officer and Chief Legal Officer.

The CLC uses financial metrics including segment net income, earnings from ongoing operations, earnings per share and return on equity, as well as various operational metrics to assess segment performance and make investment and resource decisions. Segment net income is the measure of segment profit or loss that most closely aligns with GAAP and is being presented for disclosure purposes.

The tables below provide information about PPL's segments and include the reconciliation to consolidated net income for the year ended December 31, 2024:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Operating Revenues from external customers (a)	$ 3,562	$ 2,876	$ 2,024	$ 8,462
Reconciliation of revenue				
Corporate and other revenues				—
Total consolidated revenues				$ 8,462
Less:				
Fuel	783	—	—	783
Energy Purchases	176	721	782	1,679
Operation and maintenance	803	705	731	2,239
Depreciation	710	401	165	1,276
Taxes, other than income	99	131	144	374
Other (income) expense - net	(29)	(78)	(24)	(131)
Interest expense	240	246	95	581
Income taxes	160	176	22	358
Segment net income	$ 620	$ 574	$ 109	$ 1,303
Reconciliation of segment profit or loss to consolidated net income				
Corporate and other net loss				(415)
Net Income				$ 888

(a) See Note 1 and Note 3 for additional information on Operating Revenues.

Other information for the segments and reconciliation to PPL's Consolidated results for the year ended December 31, 2024 are as follows:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total Segments	Corporate and Other	Consolidated Total
Other Segment Disclosures						
Amortization (a)	$ 24	$ 45	$ 1	$ 70	$ 8	$ 78
Deferred income taxes and investment tax credits (b)	2	129	38	169	27	196
Expenditures for long lived assets	1,088	1,229	495	2,812	(7)	2,805

(a) Represents non-cash expense items that include amortization of operating lease right-of-use assets, regulatory assets and liabilities, debt discounts and premiums and debt issuance costs.
(b) Represents a non-cash expense item that is also included in "Income Taxes."

The tables below provide information about PPL's segments and include the reconciliation to consolidated net income for the year ended December 31, 2023:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Operating Revenues from external customers (a)	$ 3,452	$ 3,008	$ 1,851	$ 8,311
Reconciliation of revenue				
Corporate and other revenues				1
Total consolidated revenues				$ 8,312

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Less:				
Fuel	733	—	—	733
Energy Purchases	192	992	658	1,842
Operation and maintenance	826	605	705	2,136
Depreciation	696	397	156	1,249
Taxes, other than income	93	143	156	392
Other (income) expense - net	(12)	(39)	(19)	(70)
Interest expense	235	223	83	541
Income taxes	137	168	16	321
Segment net income	$ 552	$ 519	$ 96	$ 1,167
Reconciliation of segment profit or loss to consolidated net income				
Corporate and other net loss				(427)
Net Income				$ 740

(a) See Note 1 and Note 3 for additional information on Operating Revenues.

Other information for the segments and reconciliation to PPL's Consolidated results for the year ended December 31, 2023 are as follows:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total Segments	Corporate and Other	Consolidated Total
Other Segment Disclosures						
Amortization (a)	$ 33	$ 41	$ 1	$ 75	$ 6	$ 81
Deferred income taxes and investment tax credits (b)	(17)	46	48	77	245	322
Expenditures for long lived assets	950	956	454	2,360	30	2,390

(a) Represents non-cash expense items that include amortization of operating lease right-of-use assets, regulatory assets and liabilities, debt discounts and premiums and debt issuance costs.
(b) Represents a non-cash expense item that is also included in "Income Taxes."

The tables below provide information about PPL's segments and include the reconciliation to consolidated net income for the year ended December 31, 2022:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Operating Revenues from external customers (a)	$ 3,811	$ 3,030	$ 1,038	$ 7,879
Reconciliation of revenue				
Corporate and other revenues				23
Total consolidated revenues				$ 7,902
Less:				
Fuel	931	—	—	931
Energy Purchases	273	1,048	365	1,686
Operation and maintenance	959	605	531	2,095
Depreciation	685	393	92	1,170
Taxes, other than income	92	149	92	333
Other (income) expense - net	(12)	(35)	(23)	(70)
Interest expense	205	171	39	415
Income taxes	129	174	(14)	289
Segment net income	$ 549	$ 525	$ (44)	$ 1,030
Reconciliation of segment profit or loss to consolidated net income				
Corporate and other net loss				(316)
Income from discontinued operations (Note 9)				42
Net Income				$ 756

(a) See Note 1 and Note 3 for additional information on Operating Revenues.

Other information for the segments and reconciliation to PPL's Consolidated results for the year ended December 31, 2022 are as follows:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total Segments	Corporate and Other	Consolidated Total
Other Segment Disclosures						
Amortization (a)	$ 23	$ 22	$ 2	$ 47	$ 5	$ 52
Deferred income taxes and investment tax credits (b)	6	91	39	136	43	179
Expenditures for long lived assets	917	889	268	2,074	84	2,158

(a) Represents non-cash expense items that include amortization of operating lease right-of-use assets, regulatory assets and liabilities, debt discounts and premiums and debt issuance costs.
(b) Represents a non-cash expense item that is also included in "Income Taxes."

The following provides Balance Sheet data for the segments and reconciliation to PPL's consolidated results as of:

	As of December 31,	
	2024	2023
Total Assets		
Kentucky Regulated	$ 17,626	$ 17,029
Pennsylvania Regulated	15,475	14,294
Rhode Island Regulated	7,055	6,515
Corporate and Other (a)	913	1,398
Total	$ 41,069	$ 39,236

(a) Primarily consists of unallocated items, including cash, PP&E, goodwill, and the elimination of inter-segment transactions.

(PPL Electric)

PPL Electric has two operating segments, distribution and transmission, which are aggregated into a single reportable segment. PPL Electric's CODM is the President of PPL Electric.

The President uses financial metrics including segment net income, earnings from ongoing operations, earnings per share and return on equity, as well as various operational metrics to assess segment performance and make investment and resource decisions.

The significant segment expenses of and measure of profit and loss for PPL Electric regularly provided to the President are included on the face of PPL Electric's Statements of Income.

The measure of segment assets is reported on PPL Electric's Balance Sheets as total consolidated assets. The measures of significant non-cash segment expenses as well as expenditures for long lived assets are reported on PPL Electric's Statements of Cash Flows.

(LG&E and KU)

Each of LG&E and KU operates as a single operating and reportable segment, and the CODM for each of LG&E and KU is its President.

The President manages LG&E and KU as a single consolidated entity. Financial metrics including net income, earnings from ongoing operations, earnings per share and return on equity, as well as various operational metrics are used to assess segment performance and make investment and resource decisions.

The significant segment expenses of and measure of profit and loss for each of LG&E and KU regularly provided to its President are included on the face of the Statements of Income of LG&E and KU.

The measures of segment assets are reported on the Balance Sheets of LG&E and KU as total assets. The measures of significant non-cash segment expenses as well as expenditures for long lived assets are reported on the Statements of Cash Flows of LG&E and KU.

3. Revenue from Contracts with Customers

(All Registrants)

The following is a description of the principal activities from which the Registrants and PPL's segments generate their revenues.

(PPL and PPL Electric)

Pennsylvania Regulated Segment Revenue

The Pennsylvania Regulated segment generates substantially all of its revenues from contracts with customers from PPL Electric's tariff-based distribution and transmission of electricity.

Distribution Revenue

PPL Electric provides distribution services to residential, commercial, industrial, municipal and governmental end users of energy. PPL Electric satisfies its performance obligation to its distribution customers and revenue is recognized over time as electricity is delivered and simultaneously consumed by the customer. The amount of revenue recognized is the volume of electricity delivered during the period multiplied by the price per tariff, plus a monthly fixed charge. This method of recognition fairly presents PPL Electric's transfer of electric service to the customer as the calculation is based on volumes delivered, and the price per tariff and the monthly fixed charge are set by the PAPUC. Customers are typically billed monthly and outstanding amounts are normally due within 21 days of the date of the bill.

Distribution customers are "at will" customers of PPL Electric with no term contract and no minimum purchase commitment. Performance obligations are limited to the service requested and received to date. Accordingly, there is no unsatisfied performance obligation associated with PPL Electric's retail account contracts.

Certain customers have the option to obtain electricity from other suppliers where PPL Electric facilitates the delivery. In those circumstances, revenue is only recognized for providing delivery of the commodity to the customer.

Transmission Revenue

PPL Electric generates transmission revenues from a FERC-approved PJM Open Access Transmission Tariff. An annual revenue requirement for PPL Electric to provide transmission services is calculated using a formula-based rate. This revenue requirement is converted into a daily rate (dollars per day). PPL Electric satisfies its performance obligation to provide transmission services and revenue is recognized over time as transmission services are provided and consumed. This method of recognition fairly presents PPL Electric's transfer of transmission services as the daily rate is set by a FERC approved formula-based rate. PJM remits payment on a weekly basis.

PPL Electric's agreement to provide transmission services contains no minimum purchase commitment. The performance obligation is limited to the service requested and received to date. Accordingly, PPL Electric has no unsatisfied performance obligations.

(PPL)

Rhode Island Regulated Segment Revenues

The Rhode Island Regulated segment generates substantially all of its revenues from contracts with customers from RIE's regulated tariff-based transmission and distribution of electricity and regulated tariff-based distribution of natural gas.

Distribution Revenue

Distribution revenues are primarily from the sale of electricity, natural gas, and related services to retail customers. Distribution sales are regulated by the RIPUC, which is responsible for approving the rates and other terms of services as part of the rate making process. Natural gas and electric distribution revenues are derived from the regulated sale and distribution of electricity and natural gas to residential, commercial, and industrial customers within RIE's service territory under the tariff rates. The performance obligation related to distribution sales is to provide electricity and natural gas to customers on demand. The

performance obligation is satisfied over time because the customer simultaneously receives and consumes the electricity or natural gas as services are provided. RIE records revenues related to the distribution sales based upon the approved tariff rate and the volume delivered to the customers, which corresponds with the amount RIE has the right to invoice. Customers are typically billed monthly and outstanding amounts are normally due within 21 days of date of the bill.

Distribution revenue also includes estimated unbilled amounts, which represent the estimated amounts due from retail customers as a result of customer's bills rendered throughout the month, rather than bills being rendered at the end of the month. Unbilled revenues are determined based on estimated unbilled sales volumes and then applying tariff rates to those volumes. Any difference between estimated and actual revenues is adjusted the following month when the previous unbilled estimate is reversed and actual billings occur. This method of recognition fairly presents RIE's transfer of electricity and natural gas to the customer as the amount recognized is based on actual and estimated volumes delivered and the tariff rate per unit of energy and any applicable fixed charges or regulatory mechanisms as approved by the respective regulatory body.

Distribution customers are "at will" customers of RIE with no term contract and no minimum purchase commitment. Performance obligations are limited to the service requested and received to date. Accordingly, there is no unsatisfied performance obligation associated with RIE's retail account contracts.

Certain customers have the option to obtain electricity or natural gas from other suppliers where RIE facilitates the delivery. In those circumstances, revenue is only recognized for providing delivery of the commodity to the customer.

Transmission Revenue

RIE’s transmission services are regulated by the FERC and coordinated with ISO – New England (ISO-NE). As of January 1, 2023, RIE is a transmission operator. These revenues arise under tariff/rate agreements and are collected primarily from RIE’s distribution customers. The revenue is recognized over time as transmission services are provided and consumed. This method of recognition fairly presents RIE’s transfer of transmission services as the daily rate is set by a FERC-approved formula-based rate.

RIE's agreement to provide transmission services contains no minimum purchase commitment. The performance obligation is limited to the service requested and received to date. Accordingly, RIE has no unsatisfied performance obligations.

(PPL, LG&E and KU)

Kentucky Regulated Segment Revenue

The Kentucky Regulated Segment generates substantially all of its revenues from contracts with customers from LG&E's and KU's regulated tariff-based sales of electricity and LG&E's regulated tariff-based sales of natural gas.

LG&E and KU are engaged in the generation, transmission, distribution and sale of electricity in Kentucky and, in KU's case, Virginia. LG&E also engages in the distribution and sale of natural gas in Kentucky. Revenue from these activities is generated from tariffs approved by applicable regulatory authorities including the FERC, KPSC and VSCC. LG&E and KU satisfy their performance obligations upon LG&E's and KU's delivery of electricity and LG&E's delivery of natural gas to customers. This revenue is recognized over time as the customer simultaneously receives and consumes the benefits provided by LG&E and KU. The amount of revenue recognized is the billed volume of electricity or natural gas delivered multiplied by a tariff rate per-unit of energy, plus any applicable fixed charges or additional regulatory mechanisms. Customers are billed monthly and outstanding amounts are typically due within 22 days of the date of the bill. Additionally, unbilled revenues are recognized as a result of customers' bills rendered throughout the month, rather than bills being rendered at the end of the month. Unbilled revenues for a month are calculated by multiplying an estimate of unbilled kWh or Mcf delivered but not yet billed by the estimated average cents per kWh or Mcf. Any difference between estimated and actual revenues is adjusted the following month when the previous unbilled estimate is reversed and actual billings occur. This method of recognition fairly presents LG&E's and KU's transfer of electricity and LG&E's transfer of natural gas to the customer as the amount recognized is based on actual and estimated volumes delivered and the tariff rate per-unit of energy and any applicable fixed charges or regulatory mechanisms as set by the respective regulatory body.

LG&E's and KU's customers generally have no minimum purchase commitment. Performance obligations are limited to the service requested and received to date. Accordingly, there is no unsatisfied performance obligation associated with these customers.

(All Registrants)

The following table reconciles "Operating Revenues" included in each Registrant's Statement of Income with revenues generated from contracts with customers for the years ended December 31:

	2024			
	PPL	PPL Electric	LG&E	KU
Operating Revenues (a)(b)	$ 8,462	$ 2,876	$ 1,648	$ 1,964
Revenues derived from:				
Alternative revenue programs (c)	5	(19)	13	16
Other (d)	(23)	(15)	(4)	(4)
Revenues from Contracts with Customers	$ 8,444	$ 2,842	$ 1,657	$ 1,976

	2023			
	PPL	PPL Electric	LG&E	KU
Operating Revenues (a)(b)	$ 8,312	$ 3,008	$ 1,613	$ 1,884
Revenues derived from:				
Alternative revenue programs (c)	1	5	(1)	(5)
Other (d)	(23)	(15)	(4)	(4)
Revenues from Contracts with Customers	$ 8,290	$ 2,998	$ 1,608	$ 1,875

	2022			
	PPL	PPL Electric	LG&E	KU
Operating Revenues (a)(b)	$ 7,902	$ 3,030	$ 1,798	$ 2,074
Revenues derived from:				
Alternative revenue programs (c)	(92)	(56)	9	5
Other (d)	(24)	(14)	(6)	(4)
Revenues from Contracts with Customers	$ 7,786	$ 2,960	$ 1,801	$ 2,075

(a) PPL includes $2,024 million, $1,851 million and $1,038 million for the twelve months ended December 31, 2024, 2023, and 2022 of revenues from external customers reported by the Rhode Island Regulated segment. PPL Electric represents revenues from external customers reported by the Pennsylvania Regulated segment and LG&E and KU, net of intercompany power sales and transmission revenues, represent revenues from external customers reported by the Kentucky Regulated segment. See Note 2 for additional information.

(b) PPL's transition services agreement associated with the RIE acquisition ended in the third quarter of 2024. In conjunction with the completion of the agreement, PPL conformed the presentation of RIE's and the Rhode Island Regulated segment's net metering charges with the presentation of the other segments, resulting in an increase in Operating Revenues and a corresponding increase in Energy purchases beginning on January 1, 2024. For the year ended December 31, 2024, net metering of $175 million was included in Energy purchases on PPL's Statement of Income. For the years ended December 31, 2023 and 2022, $146 million and $79 million of net metering was presented as a reduction of Operating Revenues on PPL's Statement of Income.

(c) This line item shows the over/under collection of rate mechanisms deemed alternative revenue programs with over-collections of revenue shown as positive amounts in the table above and under collections as negative amounts.

(d) Represents additional revenues outside the scope of revenues from contracts with customers such as leases and other miscellaneous revenues.

The following table shows revenues from contracts with customers disaggregated by customer class for the years ended December 31:

	Residential	Commercial	Industrial	Other (a)	Wholesale - municipality	Wholesale - other (b)	Transmission	Revenues from Contracts with Customers
PPL								
2024								
PA Regulated	$ 1,502	$ 418	$ 47	$ 57	$ —	$ —	$ 818	$ 2,842
RI Regulated (c)	1,150	593	91	10	—	—	176	2,020
KY Regulated	1,510	1,028	635	323	23	63	—	3,582
Total PPL	$ 4,162	$ 2,039	$ 773	$ 390	$ 23	$ 63	$ 994	$ 8,444

	Residential	Commercial	Industrial	Other (a)	Wholesale - municipality	Wholesale - other (b)	Transmission	Revenues from Contracts with Customers
2023								
PA Regulated	$ 1,649	$ 444	$ 55	$ 54	$ —	$ —	$ 796	$ 2,998
RI Regulated	640	228	20	793	—	—	170	1,851
KY Regulated	1,458	1,001	637	272	22	50	—	3,440
Corp and Other	—	—	—	1	—	—	—	1
Total PPL	$ 3,747	$ 1,673	$ 712	$ 1,120	$ 22	$ 50	$ 966	$ 8,290
2022								
PA Regulated	$ 1,647	$ 491	$ 85	$ 54	$ —	$ —	$ 683	$ 2,960
RI Regulated	299	101	9	478	—	—	101	988
KY Regulated	1,637	1,068	662	323	28	97	—	3,815
Corp and Other	—	—	—	23	—	—	—	23
Total PPL	$ 3,583	$ 1,660	$ 756	$ 878	$ 28	$ 97	$ 784	$ 7,786
PPL Electric								
2024	$ 1,502	$ 418	$ 47	$ 57	$ —	$ —	$ 818	$ 2,842
2023	$ 1,649	$ 444	$ 55	$ 54	$ —	$ —	$ 796	$ 2,998
2022	$ 1,647	$ 491	$ 85	$ 54	$ —	$ —	$ 683	$ 2,960
LG&E								
2024	$ 754	$ 518	$ 188	$ 147	$ —	$ 50	$ —	$ 1,657
2023	$ 751	$ 517	$ 189	$ 104	$ —	$ 47	$ —	$ 1,608
2022	$ 835	$ 551	$ 199	$ 141	$ —	$ 75	$ —	$ 1,801
KU								
2024	$ 756	$ 510	$ 447	$ 176	$ 23	$ 64	$ —	$ 1,976
2023	$ 707	$ 484	$ 448	$ 168	$ 22	$ 46	$ —	$ 1,875
2022	$ 802	$ 517	$ 463	$ 182	$ 28	$ 83	$ —	$ 2,075

(a) Primarily includes revenues from pole attachments, street lighting, other public authorities and other non-core businesses. For the years ended December 31, 2023 and 2022, the Rhode Island Regulated segment primarily includes open access tariff revenues, which are calculated on combined customer classes.

(b) Includes wholesale power and transmission revenues. LG&E and KU amounts include intercompany power sales and transmission revenues, which are eliminated upon consolidation at PPL.

(c) PPL's transition services agreement associated with the RIE acquisition ended in the third quarter of 2024. In conjunction with the completion of the agreement, PPL disaggregated the 2024 revenues of the Rhode Island Regulated segment in a manner consistent with that of its other segments. This resulted in certain customer revenues for the Rhode Island Regulated segment, which were previously presented in the "Other" category, being presented in the "Residential", "Commercial" or "Industrial" customer classes beginning on January 1, 2024. Applying the previous methodology to 2024 revenues would result in $469 million of Residential, $372 million of Commercial and $88 million of Industrial for the Rhode Island Regulated segment being presented as "Other" for the year ended December 31, 2024.

As discussed in Note 2, PPL segments its business by geographic location. Revenues from external customers for each segment/geographic location are reconciled to revenues from contracts with customers in the footnotes to the tables above. PPL Electric's revenues from contracts with customers are further disaggregated by distribution and transmission as indicated in the above tables.

Contract receivables from customers are primarily included in "Accounts receivable - Customer" and "Unbilled revenues" on the Balance Sheets.

The following table shows the accounts receivable and unbilled revenues balances that were impaired for the year ended December 31:

	2024	2023	2022
PPL(a)	$ 103	$ 79	$ 70
PPL Electric	52	47	21
LG&E	4	4	6
KU	4	2	6

(a) Includes $23 million for the twelve months ended December 31, 2022 related to the commitment to forgive customer arrearages for low-income and protected residential customers at RIE. See Note 9 for additional information.

The following table shows the balances and certain activity of contract liabilities resulting from contracts with customers:

	PPL	PPL Electric	LG&E	KU
Contract liabilities as of December 31, 2024	$ 39	$ 28	$ 5	$ 6
Contract liabilities as of December 31, 2023	43	29	6	7
Revenue recognized during the year ended December 31, 2024 that was included in the contract liability balance at December 31, 2023	26	12	6	7
Contract liabilities as of December 31, 2023	$ 43	$ 29	$ 6	$ 7
Contract liabilities as of December 31, 2022	34	23	5	6
Revenue recognized during the year ended December 31, 2023 that was included in the contract liability balance at December 31, 2022	21	10	5	6
Contract liabilities as of December 31, 2022	$ 34	$ 23	$ 5	$ 6
Contract liabilities as of December 31, 2021	42	25	6	6
Revenue recognized during the year ended December 31, 2022 that was included in the contract liability balance at December 31, 2021	25	12	6	6

Contract liabilities result from recording contractual billings in advance for customer attachments to the Registrants' infrastructure and payments received in excess of revenues earned to date. Advanced billings for customer attachments are recognized as revenue ratably over the billing period. Payments received in excess of revenues earned to date are recognized as revenue as services are delivered in subsequent periods.

4. Preferred Securities

(PPL)

PPL is authorized to issue up to 10 million shares of preferred stock. No PPL preferred stock was issued or outstanding in 2024, 2023 or 2022.

(PPL Electric)

PPL Electric is authorized to issue up to 20,629,936 shares of preferred stock. No PPL Electric preferred stock was issued or outstanding in 2024, 2023 or 2022.

(LG&E)

LG&E is authorized to issue up to 1,720,000 shares of preferred stock at a $25 par value and 6,750,000 shares of preferred stock without par value. LG&E had no preferred stock issued or outstanding in 2024, 2023 or 2022.

(KU)

KU is authorized to issue up to 5,300,000 shares of preferred stock and 2,000,000 shares of preference stock without par value. KU had no preferred or preference stock issued or outstanding in 2024, 2023 or 2022.

5. Earnings Per Share

(PPL)

Basic EPS is computed by dividing income available to PPL common shareowners by the weighted-average number of common shares outstanding during the applicable period. Diluted EPS is computed by dividing income available to PPL common shareowners by the weighted-average number of common shares outstanding, increased by the number of incremental shares that would be outstanding if potentially dilutive share-based payment awards were converted to common shares as calculated using the Two-Class Method or Treasury Stock Method. Incremental non-participating securities that have a dilutive impact are detailed in the table below.

Reconciliations of the amounts of income and shares of PPL common stock (in thousands) for the periods ended December 31, used in the EPS calculation are:

	2024	2023	2022
Income (Numerator)			
Income from continuing operations after income taxes	$ 888	$ 740	$ 714
Less amounts allocated to participating securities	2	1	1
Income from continuing operations after income taxes available to PPL common shareowners - Basic and Diluted	$ 886	$ 739	$ 713
Income from discontinued operations (net of income taxes) available to PPL common shareowners - Basic and Diluted	$ —	$ —	$ 42
Net income attributable to PPL	$ 888	$ 740	756
Less amounts allocated to participating securities	2	1	1
Net income available to PPL common shareowners - Basic and Diluted	$ 886	$ 739	$ 755
Shares of Common Stock (Denominator)			
Weighted-average shares - Basic EPS	737,756	737,036	736,027
Add: Dilutive share-based payment awards (a)	2,097	1,130	875
Weighted-average shares - Diluted EPS	739,853	738,166	736,902
Basic EPS			
Available to PPL common shareowners:			
Income from continuing operations after income taxes	$ 1.20	$ 1.00	$ 0.97
Income from discontinued operations (net of income taxes)	—	—	0.06
Net Income available to PPL common shareowners	$ 1.20	$ 1.00	$ 1.03
Diluted EPS			
Available to PPL common shareowners:			
Income from continuing operations after income taxes	$ 1.20	$ 1.00	$ 0.96
Income from discontinued operations (net of income taxes)	—	—	0.06
Net Income available to PPL common shareowners	$ 1.20	$ 1.00	$ 1.02

(a) The Treasury Stock Method was applied to non-participating share-based payment awards.

For the years ended December 31, PPL issued common stock related to stock-based compensation plans as follows (in thousands):

	2024	2023
DRIP	202	—

For the years ended December 31, the following shares (in thousands) were excluded from the computations of diluted EPS because the effect would have been antidilutive:

	2024	2023	2022
Stock-based compensation awards	—	243	93

6. Income and Other Taxes

(PPL)

"Income from Continuing Operations Before Income Taxes" is from domestic operations.

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for accounting purposes and their basis for income tax purposes and the tax effects of net operating loss and tax credit carryforwards. The provision for PPL's deferred income taxes for regulated assets and liabilities is based upon the ratemaking principles of the applicable jurisdiction. See Notes 1 and 7 for additional information.

Net deferred tax assets have been recognized based on management's estimates of future taxable income.

Significant components of PPL's deferred income tax assets and liabilities were as follows:

	2024	2023
Deferred Tax Assets		
Deferred investment tax credits	28	28
Regulatory liabilities	133	123
Income taxes due to customers	418	436
Accrued pension and postretirement costs	112	101
State loss carryforwards	224	253
Federal and state tax credit carryforwards	24	67
Internal Revenue Code Section 197 intangibles	72	78
Contributions in aid of construction	163	149
Bad debt	37	28
Other	114	111
Valuation allowances	(224)	(245)
Total deferred tax assets	1,101	1,129
Deferred Tax Liabilities		
Plant - net	3,898	3,749
Regulatory assets	432	376
Prepayments	39	47
Goodwill	38	22
Other	38	30
Total deferred tax liabilities	4,445	4,224
Net deferred tax liability	$ 3,344	$ 3,095

State deferred taxes are determined by entity and by jurisdiction. As a result, $12 million and $9 million of net deferred tax assets are shown as "Other noncurrent assets" on the Balance Sheets for 2024 and 2023.

At December 31, 2024, PPL had the following loss and tax credit carryforwards, related deferred tax assets and valuation allowances recorded against the deferred tax assets:

	Gross	Deferred Tax Asset	Valuation Allowance	Expiration
Loss and other carryforwards				
State net operating losses	$ 5,011	$ 224	$ (221)	2025-2044
State charitable contributions	10	1	(1)	2025-2029
Foreign capital loss	8	2	(2)	Indefinite

	Gross	Deferred Tax Asset	Valuation Allowance	Expiration
Credit carryforwards				
Federal - other		14	—	2044
State recycling credit		8	—	2028
State - other		2	—	Indefinite

Valuation allowances have been established for the amount that, more likely than not, will not be realized. The changes in deferred tax valuation allowances were as follows:

	Balance at Beginning of Period	Additions: Charged to Income	Additions: Charged to Other Accounts	Deductions	Balance at End of Period
2024	$ 245	$ 3	$ 1	$ 25 (a)	$ 224
2023	213	54 (b)	—	22 (c)	245
2022	462	10	—	259 (d)	213

(a) In 2024, PPL recorded a $23 million decrease in a valuation allowance on a 2004 state net operating loss carryforward that expired in 2024.
(b) PPL has a Pennsylvania net operating loss fully offset by a valuation allowance. In 2023, PPL adjusted the net operating loss and related valuation allowance to be recorded at the current estimate of the applicable rate at which each portion of the net operating loss that will expire and be written off as the rate is reduced annually by one half a percentage point until the rate reaches to 4.99% in 2031.
(c) In 2023, PPL recorded a $22 million decrease in a valuation allowance on a 2003 state net operating loss carryforward that expired in 2023.
(d) In 2022, PPL recorded a $36 million decrease in a valuation allowance on a 2002 state net operating loss carryforward that expired in 2022 and a $213 million decrease in the valuation allowance due to the Pennsylvania rate change. See reconciliation of income tax table below.

Details of the components of income tax expense, a reconciliation of federal income taxes derived from statutory tax rates applied to "Income Before Income Taxes" to income taxes for reporting purposes, and details of "Taxes, other than income" were as follows:

	2024	2023	2022
Income Tax Expense (Benefit)			
Current - Federal (a)	$ 23	$ (175)	$ (2)
Current - State	9	37	24
Total Current Expense (Benefit)	32	(138)	22
Deferred - Federal (a)	137	286	122
Deferred - State	64	48	68
Total Deferred Expense (Benefit), excluding operating loss carryforwards	201	334	190
Amortization of investment tax credit	(3)	(3)	(3)
Tax expense (benefit) of operating loss carryforwards			
Deferred - Federal	1	3	2
Deferred - State	(3)	(12)	(10)
Total Tax Expense (Benefit) of Operating Loss Carryforwards	(2)	(9)	(8)
Total income tax expense (benefit)	$ 228	$ 184	$ 201
Total income tax expense (benefit) - Federal	$ 158	$ 111	$ 119
Total income tax expense (benefit) - State	70	73	82
Total income tax expense (benefit)	$ 228	$ 184	$ 201

(a) In 2023, PPL purchased approximately $300 million of renewable tax credits and recorded a current tax benefit and a deferred tax expense for utilization of approximately $250 million of the credits in 2023 and prior years, per the three-year carry-back rule.

In the table above, the following income tax expense (benefit) are excluded from income taxes:

	2024	2023	2022
Discontinued operations	$ —	$ —	$ (42)
Other comprehensive income	(8)	(14)	11
Valuation allowance recorded to other comprehensive income	—	(1)	—
Total	$ (8)	$ (15)	$ (31)

	2024	2023	2022
Reconciliation of Income Tax Expense (Benefit)			
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 234	$ 194	$ 192
State income taxes, net of federal income tax benefit	65	58	68
Valuation allowance adjustments (a)	2	12	9
Income tax credits (b)	(8)	(22)	(3)
Utility rate-making tax adjustments (c)	(21)	(10)	(8)
Amortization of excess deferred federal and state income taxes	(45)	(48)	(54)
Other	1	—	(3)
Total increase (decrease)	(6)	(10)	9
Total income tax expense (benefit)	$ 228	$ 184	$ 201
Effective income tax rate	20.4%	19.9%	22.0%

(a) In 2024, 2023, and 2022, PPL recorded deferred income tax expense of $3 million, $11 million and $5 million for valuation allowances primarily related to increased Pennsylvania net operating loss carryforwards expected to be unutilized.
(b) In 2023, PPL purchased approximately $300 million of renewable tax credits and recorded a current tax benefit and a deferred tax expense for utilization of approximately $250 million of the credits in 2023 and prior years, per the three-year carry-back rule.
(c) Primarily consists of tax impacts of AFUDC equity and related depreciation across PPL utilities and flow through tax impacts. Flow through occurs when the regulator excludes deferred tax expense or benefit from recoverable costs when determining income tax expense.

	2024	2023	2022
Taxes, other than income			
State gross earnings and state gross receipts	$ 167	$ 195	$ 175
Property and other	207	197	157
Total	$ 374	$ 392	$ 332

(PPL Electric)

The provision for PPL Electric's deferred income taxes for regulated assets and liabilities is based upon the ratemaking principles reflected in rates established by the PAPUC and the FERC. The difference in the provision for deferred income taxes for regulated assets and liabilities and the amount that otherwise would be recorded under GAAP is deferred and included in "Regulatory assets" or "Regulatory liabilities" on the Balance Sheets.

Significant components of PPL Electric's deferred income tax assets and liabilities were as follows:

	2024	2023
Deferred Tax Assets		
Accrued pension and postretirement costs	$ 36	$ 30
Contributions in aid of construction	120	105
Regulatory liabilities	40	43
Income taxes due to customers	184	191
Other	22	27
Total deferred tax assets	402	396
Deferred Tax Liabilities		
Electric utility plant - net	1,934	1,810
Regulatory assets	160	119
Prepayments	30	36
Other	4	4
Total deferred tax liabilities	2,128	1,969
Net deferred tax liability	$ 1,726	$ 1,573

PPL Electric expects to have adequate levels of taxable income to realize its recorded deferred income tax assets.

Details of the components of income tax expense, a reconciliation of federal income taxes derived from statutory tax rates applied to "Income Before Income Taxes" to income taxes for reporting purposes, and details of "Taxes, other than income" were as follows:

	2024	2023	2022
Income Tax Expense (Benefit)			
Current - Federal	$ 44	$ 91	$ 63
Current - State	4	31	20
Total Current Expense (Benefit)	48	122	83
Deferred - Federal	86	28	60
Deferred - State	42	18	31
Total Deferred Expense (Benefit), excluding operating loss carryforwards	128	46	91
Total income tax expense (benefit)	$ 176	$ 168	$ 174
Total income tax expense (benefit) - Federal	$ 130	$ 119	$ 123
Total income tax expense (benefit) - State	46	49	51
Total income tax expense (benefit)	$ 176	$ 168	$ 174

	2024	2023	2022
Reconciliation of Income Tax Expense (Benefit)			
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 158	$ 144	$ 147
Increase (decrease) due to:			
State income taxes, net of federal income tax benefit	47	49	54
Utility rate-making tax adjustments (a)	(16)	(9)	(7)
Amortization of excess deferred federal income taxes (b)	(10)	(11)	(12)
State income tax rate change (c)	—	—	(9)
Other	(3)	(5)	1
Total increase (decrease)	18	24	27
Total income tax expense (benefit)	$ 176	$ 168	$ 174
Effective income tax rate	23.5%	24.5%	24.9%

(a) Primarily consists of tax impacts of AFUDC equity and related depreciation across PPL utilities and flow through tax impacts. Flow through occurs when the regulator excludes deferred tax expense or benefit from recoverable costs when determining income tax expense.

(b) In 2024, 2023, and 2022, PPL Electric recorded lower income tax expense for the amortization of excess deferred taxes that primarily resulted from the U.S. federal corporate income tax rate reduction from 35% to 21% enacted by the TCJA. This amortization represents each year's refund amount, prior to a tax gross-up, to be paid to customers for previously collected deferred taxes at higher income tax rates.

(c) 2022 includes a deferred tax benefit of $9 million due to the corporate net income tax rate reduction.

	2024	2023	2022
Taxes, other than income			
State gross receipts	$ 122	$ 136	$ 142
Property and other	9	7	7
Total	$ 131	$ 143	$ 149

(LG&E)

The provision for LG&E's deferred income taxes for regulated assets and liabilities is based upon the ratemaking principles reflected in rates established by the KPSC and the FERC. The difference in the provision for deferred income taxes for regulated assets and liabilities and the amount that otherwise would be recorded under GAAP is deferred and included in "Regulatory assets" or "Regulatory liabilities" on the Balance Sheets.

Significant components of LG&E's deferred income tax assets and liabilities were as follows:

	2024	2023
Deferred Tax Assets		
Contributions in aid of construction	$ 18	$ 18
Regulatory liabilities	18	19
Accrued pension and postretirement costs	4	3
Deferred investment tax credits	7	8
Income taxes due to customers	110	115
State tax credit carryforwards	6	8
Lease liabilities	4	4
Valuation allowances	(6)	(8)
Other	6	8
Total deferred tax assets	167	175
Deferred Tax Liabilities		
Plant - net	875	877
Regulatory assets	88	67
Lease right-of-use assets	4	3
Other	3	4
Total deferred tax liabilities	970	951
Net deferred tax liability	$ 803	$ 776

At December 31, 2024, LG&E had $6 million of state credit carryforwards that expire in 2028 and a $6 million valuation allowance related to state credit carryforwards due to insufficient projected Kentucky taxable income.

Details of the components of income tax expense, a reconciliation of federal income taxes derived from statutory tax rates applied to "Income Before Income Taxes" to income taxes for reporting purposes, and details of "Taxes, other than income" were:

	2024	2023	2022
Income Tax Expense (Benefit)			
Current - Federal	$ 60	$ 70	$ 60
Current - State	11	13	9
Total Current Expense (Benefit)	71	83	69
Deferred - Federal	1	(15)	(10)
Deferred - State	6	2	5
Total Deferred Expense (Benefit)	7	(13)	(5)
Amortization of investment tax credit - Federal	(1)	(1)	(1)
Total income tax expense (benefit)	$ 77	$ 69	$ 63
Total income tax expense (benefit) - Federal	$ 60	$ 54	$ 49
Total income tax expense (benefit) - State	17	15	14
Total income tax expense (benefit)	$ 77	$ 69	$ 63

	2024	2023	2022
Reconciliation of Income Tax Expense (Benefit)			
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 79	$ 70	$ 70
Increase (decrease) due to:			
State income taxes, net of federal income tax benefit	14	13	13
Amortization of excess deferred federal and state income taxes	(13)	(13)	(18)
Other	(3)	(1)	(2)
Total increase (decrease)	(2)	(1)	(7)
Total income tax expense (benefit)	$ 77	$ 69	$ 63
Effective income tax rate	20.6%	20.6%	18.8%

	2024	2023	2022
Taxes, other than income			
Property and other	$ 49	$ 48	$ 48
Total	$ 49	$ 48	$ 48

(KU)

The provision for KU's deferred income taxes for regulated assets and liabilities is based upon the ratemaking principles reflected in rates established by the KPSC, the VSCC and the FERC. The difference in the provision for deferred income taxes for regulated assets and liabilities and the amount that otherwise would be recorded under GAAP is deferred and included in "Regulatory assets" or "Regulatory liabilities" on the Balance Sheets.

Significant components of KU's deferred income tax assets and liabilities were as follows:

	2024	2023
Deferred Tax Assets		
Contributions in aid of construction	$ 12	$ 10
Regulatory liabilities	29	23
Deferred investment tax credits	20	21
Income taxes due to customers	124	131
State tax credit carryforwards	4	4
Lease liabilities	6	5
Valuation allowances	(2)	(2)
Other	4	5
Total deferred tax assets	197	197
Deferred Tax Liabilities		
Plant - net	1,053	1,045
Regulatory assets	55	50
Pension and postretirement costs	6	7
Lease right-of-use assets	6	5
Other	1	2
Total deferred tax liabilities	1,121	1,109
Net deferred tax liability	$ 924	$ 912

At December 31, 2024, KU had $4 million of state credit carryforwards of which $2 million will expire in 2028 and $2 million that has an indefinite carryforward period. At December 31, 2024, KU had a $2 million valuation allowance related to state credit carryforwards due to insufficient projected Kentucky taxable income.

Details of the components of income tax expense, a reconciliation of federal income taxes derived from statutory tax rates applied to "Income Before Income Taxes" to income taxes for reporting purposes, and details of "Taxes, other than income" were:

	2024	2023	2022
Income Tax Expense (Benefit)			
Current - Federal	$ 87	$ 73	$ 63
Current - State	17	13	11
Total Current Expense (Benefit)	104	86	74
Deferred - Federal	(15)	(11)	(3)
Deferred - State	2	4	7
Total Deferred Expense (Benefit)	(13)	(7)	4
Amortization of investment tax credit - Federal	(2)	(2)	(2)
Total income tax expense (benefit)	$ 89	$ 77	$ 76
Total income tax expense (benefit) - Federal	$ 70	$ 60	$ 58
Total income tax expense (benefit) - State	19	17	18
Total income tax expense (benefit)	$ 89	$ 77	$ 76

	2024	2023	2022
Reconciliation of Income Tax Expense (Benefit)			
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 93	$ 82	$ 84
Increase (decrease) due to:			
State income taxes, net of federal income tax benefit	16	15	16
Amortization of investment tax credit	(2)	(2)	(2)
Amortization of excess deferred federal and state income taxes	(17)	(17)	(21)
Other	(1)	(1)	(1)
Total decrease	(4)	(5)	(8)
Total income tax expense (benefit)	$ 89	$ 77	$ 76
Effective income tax rate	20.0%	19.8%	19.1%

	2024	2023	2022
Taxes, other than income			
Property and other	$ 49	$ 45	$ 45
Total	$ 49	$ 45	$ 45

(All Registrants)

Unrecognized Tax Benefits

PPL or its subsidiaries file tax returns in four major tax jurisdictions. The income tax provisions for PPL Electric, LG&E and KU are calculated in accordance with an intercompany tax sharing agreement, which provides that taxable income be calculated as if each domestic subsidiary filed a separate consolidated return. PPL Electric or its subsidiaries indirectly or directly file tax returns in three major tax jurisdictions, and LG&E and KU indirectly or directly file tax returns in two major tax jurisdictions. With few exceptions, at December 31, 2024, these jurisdictions, as well as the tax years that are no longer subject to examination, were as follows.

	PPL	PPL Electric	LG&E	KU
U.S. (federal)	2020 and prior	2020 and prior	2020 and prior	2020 and prior
Pennsylvania (state)	2020 and prior	2020 and prior		
Kentucky (state)	2019 and prior	2019 and prior	2019 and prior	2019 and prior

Other

Transfer of Certain Credits under the Inflation Reduction Act (PPL)

The IRS released the final Internal Revenue Code Section 6418 regulations related to the transfer of certain credits under the Inflation Reduction Act. The regulations became effective on July 1, 2024 and did not and are not expected to have a material impact on the financial statements regarding prior or future credit transfers.

IRS Revenue Procedure 2023-15 (PPL and LG&E)

On April 14, 2023, the IRS issued Revenue Procedure 2023-15, which provides a safe harbor method of accounting that taxpayers may use to determine whether expenses to repair, maintain, replace, or improve natural gas transmission and distribution property must be capitalized for tax purposes. PPL and LG&E are currently reviewing the revenue procedure to determine what impact the guidance may have on their financial statements.

7. Utility Rate Regulation

Regulatory Assets and Liabilities

(All Registrants)

PPL, PPL Electric, LG&E and KU reflect the effects of regulatory actions in the financial statements for their rate-regulated utility operations. Regulatory assets and liabilities are classified as current if, upon initial recognition, the entire amount related to an item will be recovered or refunded within a year of the balance sheet date.

(PPL)

RIE is subject to the jurisdiction of the RIPUC, the Rhode Island Division of Public Utilities and Carriers, and the FERC. RIE operates under a FERC-approved open access transmission tariff. RIE's base distribution rates are calculated based on recovery of costs as well as a return on rate base. Certain other recovery mechanisms exist to recover expenses and capital investments with a return on rate base separate from the base distribution rate case process.

(PPL, LG&E and KU)

LG&E is subject to the jurisdiction of the KPSC and the FERC, and KU is subject to the jurisdiction of the KPSC, the VSCC and the FERC.

LG&E's and KU's Kentucky base rates are calculated based on recovery of costs as well as a return on capitalization (common equity, long-term debt and short-term debt) including adjustments for certain net investments and costs recovered separately through other means. As such, LG&E and KU generally earn a return on regulatory assets.

(PPL and KU)

KU's Virginia base rates are calculated based on recovery of costs as well as a return on rate base (net utility plant plus working capital less accumulated deferred income taxes and miscellaneous deductions). As all regulatory assets and liabilities, except for regulatory assets and liabilities related to the levelized fuel factor, accumulated deferred income taxes, pension and postretirement benefits, and AROs related to certain CCR impoundments, are excluded from the return on rate base utilized in the calculation of Virginia base rates, no return is earned on the related assets.

KU's rates to municipal customers for wholesale power requirements are calculated based on annual updates to a formula rate that utilizes a return on rate base (net utility plant plus working capital less accumulated deferred income taxes and miscellaneous deductions). As all regulatory assets and liabilities, except accumulated deferred income taxes, are excluded from the return on rate base utilized in the development of municipal rates, no return is earned on the related assets.

(PPL and PPL Electric)

PPL Electric is subject to the jurisdiction of the PAPUC and the FERC. PPL Electric's distribution base rates are calculated based on recovery of costs as well as a return on distribution rate base (net utility plant plus a working capital allowance less plant-related deferred taxes and other miscellaneous additions and deductions). PPL Electric's transmission revenues are billed in accordance with a FERC tariff that allows for recovery of transmission costs incurred, a return on transmission-related rate base (net utility plant plus a working capital allowance less plant-related deferred taxes and other miscellaneous additions and deductions) and an automatic annual update. See "Transmission Formula Rate" below for additional information on this tariff. All regulatory assets and liabilities are excluded from distribution and transmission return on investment calculations; therefore, generally no return is earned on PPL Electric's regulatory assets.

(All Registrants)

The following table provides information about the regulatory assets and liabilities of cost-based rate-regulated utility operations at December 31:

	PPL		PPL Electric		LG&E		KU	
	2024	2023	2024	2023	2024	2023	2024	2023
Current Regulatory Assets:								
Rate adjustment mechanism	$ 95	$ 118	$ —	$ —	$ —	$ —	$ —	$ —
Renewable energy certificates	14	14	—	—	—	—	—	—
Derivative instruments	3	51	—	—	—	—	—	—
Smart meter rider	7	6	7	6	—	—	—	—
Storm damage expense rider	68	12	68	12	—	—	—	—
Transmission service charge	44	43	27	31	—	—	—	—
Transmission formula rate	14	5	2	—	—	—	—	—
ISR deferral	22	11	—	—	—	—	—	—
Gas line tracker	4	—	—	—	4	—	—	—
TCJA customer refund and recovery	21	—	21	—	—	—	—	—
DSIC	8	7	8	7	—	—	—	—
Other	20	26	—	1	4	7	1	3
Total current regulatory assets	$ 320	$ 293	$ 133	$ 57	$ 8	$ 7	$ 1	$ 3
Noncurrent Regulatory Assets:								
Defined benefit plans	$ 967	$ 887	$ 473	$ 417	$ 226	$ 217	$ 149	$ 136
Plant outage cost	30	38	—	—	7	10	23	28
Net metering	147	112	—	—	—	—	—	—
Environmental cost recovery	96	99	—	—	—	—	—	—
Storm costs	113	97	22	—	20	15	29	14
Unamortized loss on debt	20	22	3	3	9	10	6	7
Interest rate swaps	4	7	—	—	4	7	—	—
Terminated interest rate swaps	53	58	—	—	31	34	22	24
Accumulated cost of removal of utility plant	173	178	173	178	—	—	—	—
AROs	280	289	—	—	75	76	205	213
Retired asset recovery	83	—	—	—	83	—	—	—
Derivative instruments	1	8	—	—	—	—	—	—
Gas line inspections	24	21	—	—	22	19	2	2
Advanced metering infrastructure	28	15	—	—	14	7	14	8
Other	41	43	2	—	—	—	8	7
Total noncurrent regulatory assets	$ 2,060	$ 1,874	$ 673	$ 598	$ 491	$ 395	$ 458	$ 439

	PPL		PPL Electric		LG&E		KU	
	2024	2023	2024	2023	2024	2023	2024	2023
Current Regulatory Liabilities:								
Generation supply charge	$ 52	$ 51	$ 52	$ 51	$ —	$ —	$ —	$ —
TCJA customer refund and recovery	—	5	—	5	—	—	—	—
Act 129 compliance rider	2	15	2	15	—	—	—	—
Transmission formula rate	1	21	—	18	—	—	—	—
Rate adjustment mechanism	71	72	—	—	—	—	—	—
Energy efficiency	25	23	—	—	—	—	—	—
Gas supply clause	—	15	—	—	—	15	—	—
DSM	17	1	—	—	7	—	10	1
Environmental cost recovery	12	—	—	—	6	—	6	—
Other	43	22	3	2	1	1	6	—
Total current regulatory liabilities	$ 223	$ 225	$ 57	$ 91	$ 14	$ 16	$ 22	$ 1

	PPL		PPL Electric		LG&E		KU	
	2024	2023	2024	2023	2024	2023	2024	2023
Noncurrent Regulatory Liabilities:								
Accumulated cost of removal of utility plant	$ 1,022	$ 996	$ —	$ —	$ 314	$ 306	$ 408	$ 399
Power purchase agreement - OVEC	10	19	—	—	7	13	3	6
Net deferred taxes	1,899	1,977	739	763	439	459	498	523
Defined benefit plans	294	252	100	73	24	20	65	59
Terminated interest rate swaps	54	57	—	—	27	29	27	28
Energy efficiency	16	5	—	—	—	—	—	—
Other	40	34	—	—	4	—	8	3
Total noncurrent regulatory liabilities	$ 3,335	$ 3,340	$ 839	$ 836	$ 815	$ 827	$ 1,009	$ 1,018

Following is an overview of selected regulatory assets and liabilities detailed in the preceding tables. Specific developments with respect to certain of these regulatory assets and liabilities are discussed in "Regulatory Matters."

Defined Benefit Plans

(All Registrants)

Defined benefit plan regulatory assets and liabilities represent prior service cost and net actuarial gains and losses that will be recovered in defined benefit plans expense through future base rates based upon established regulatory practices and, generally, are amortized over the average remaining service lives of plan participants. These regulatory assets and liabilities are adjusted at least annually or whenever the funded status of defined benefit plans is remeasured.

(PPL, LG&E and KU)

As a result of previous rate case settlements and orders, the difference between pension cost calculated in accordance with LG&E's and KU's pension accounting policy and pension cost calculated using a 15-year amortization period for actuarial gains and losses and settlements are recorded as a regulatory asset. As of December 31, 2024, the balances were $79 million for PPL, $44 million for LG&E and $35 million for KU. As of December 31, 2023, the balances were $86 million for PPL, $46 million for LG&E and $40 million for KU.

(PPL)

RIE is subject to a pension rate adjustment mechanism whereby the difference in amounts allowed to be recovered in rates versus actual costs of RIE’s pension and other postretirement benefit plans that are to be recovered from or passed back to customers in future periods, are also recorded as regulatory assets and liabilities.

(All Registrants)

Storm Costs

PPL Electric, LG&E and KU have the ability to request from the PAPUC, the KPSC and the VSCC, as applicable, the authority to treat expenses related to specific extraordinary storms as a regulatory asset and defer such costs for regulatory accounting and reporting purposes. Once such authority is granted, LG&E and KU can request recovery of those expenses in a base rate case and begin amortizing the costs when recovery starts. PPL Electric can recover qualifying expenses caused by major storm events, as defined in its retail tariff, over three years through the Storm Damage Expense Rider commencing in the application year after the storm occurred. LG&E's and KU's regulatory assets for storm costs approved for base rate recovery are being amortized through various dates ending in 2031.

As provided in the Amended Settlement Agreement (ASA), RIE has the authority from the RIPUC to treat certain incremental O&M expenses related to specific extraordinary storms as a regulatory asset and defer such costs for regulatory accounting and reporting purposes. Once all expenses for the extraordinary storm have been finalized, RIE files a final accounting of those storm expenses with the RIPUC that is subject to review by the RIPUC and the Rhode Island Division of Public Utilities and Carriers.

Unamortized Loss on Debt

Unamortized loss on reacquired debt represents losses on long-term debt refinanced, reacquired or redeemed that have been deferred and will be amortized and recovered over either the original life of the extinguished debt or the life of the replacement debt (in the case of refinancing). Such costs are being amortized through 2053 for PPL Electric, through 2042 for KU, and through 2044 for LG&E.

Accumulated Cost of Removal of Utility Plant

RIE, LG&E and KU charge costs of removal through depreciation expense with an offsetting credit to a regulatory liability. The regulatory liability is relieved as costs are incurred.

PPL Electric does not accrue for costs of removal. When costs of removal are incurred, PPL Electric records the costs as a regulatory asset. Such deferral is included in rates and amortized over the subsequent five-year period.

Net Deferred Taxes

Regulatory liabilities associated with net deferred taxes represent the future revenue impact from the adjustment of deferred income taxes required primarily for excess deferred taxes and unamortized investment tax credits, largely a result of the TCJA.

(PPL and PPL Electric)

Distribution System Improvement Charge (DSIC)

The DSIC is authorized under Act 11 and is considered an alternative ratemaking mechanism providing more timely cost recovery of qualifying distribution system capital improvements. DSIC is charged to all customers taking distribution service as a percentage of total distribution revenue (excluding State Tax Adjustment Surcharge). DSIC is capped at 5% of the total amount billed to all customers for distribution service (including reconcilable riders) which provides a safeguard for customers. PPL Electric is permitted to utilize the DSIC mechanism so long as the rolling 12-month ROE for the applicable period does not exceed the PAPUC ROE in the company's PAPUC quarterly financial report filing. The DSIC contains a reconciliation mechanism whereby any over- or under-recovery from customers is either refunded to, or recovered from, customers through the adjustment factor determined for the subsequent year.

Generation Supply Charge (GSC)

The GSC is a cost recovery mechanism that permits PPL Electric to recover costs incurred to provide generation supply to PLR customers who receive basic generation supply service. The recovery includes charges for generation supply, as well as administration of the acquisition process. In addition, the GSC contains a reconciliation mechanism whereby any over- or under-recovery from prior periods is refunded to, or recovered from, customers through the adjustment factor determined for the subsequent rate filing period.

Transmission Service Charge (TSC)

PPL Electric is charged by PJM for transmission service-related costs applicable to its PLR customers. PPL Electric passes these costs on to customers, who receive basic generation supply service through the PAPUC-approved TSC cost recovery mechanism. The TSC contains a reconciliation mechanism whereby any over- or under-recovery from customers is either refunded to, or recovered from, customers through the adjustment factor determined for the subsequent year.

RIE arranges transmission service on behalf of its customers and bills the costs of those services to customers, pursuant to its Transmission Service Cost Adjustment Provision. The TSC contains a reconciliation mechanism whereby any over- or under-recovery from customers is either refunded to, or recovered from, customers through the adjustment factor determined for the subsequent year.

Transmission Formula Rate

PPL Electric's transmission revenues are billed in accordance with a FERC-approved Open Access Transmission Tariff that utilizes a formula-based rate recovery mechanism. Under this formula, beginning in 2023, rates are put into effect on January 1st of each year based upon actual expenditures from the most recently filed FERC Form 1, forecasted capital additions, and other data based on PPL Electric's books and records. 2023 was considered a transitional period as the calendar year rate

approved by FERC became effective April 1, 2023. Rates are compared during the year to the estimated annual expenses and capital additions that will be filed in PPL Electric's annual FERC Form 1, filed under the FERC's Uniform System of Accounts. Under the mechanism, any difference between the revenue requirement in effect and actual expenditures incurred for that year is recorded as a regulatory asset or regulatory liability, and the regulatory asset or regulatory liability is to be recovered from or returned to customers starting one year after the conclusion of the rate year.

Storm Damage Expense Rider (SDER)

The SDER is a reconcilable automatic adjustment clause under which PPL Electric annually will compare actual storm costs to storm costs allowed in base rates and refund or recover any differences from customers. In the 2015 rate case settlement approved by the PAPUC in November 2015, it was determined that reportable storm damage expenses to be recovered annually through base rates will be set at $20 million. The SDER will recover from or refund to customers the applicable expenses from reportable storms as compared to the $20 million recovered annually through base rates.

Act 129 Compliance Rider

In compliance with Pennsylvania's Act 129 of 2008 and implementing regulations, PPL Electric is currently in Phase IV of the energy efficiency and conservation plan which was approved in March 2021. Phase IV allows PPL Electric to recover the maximum $313 million over the five-year period, June 1, 2021 through May 31, 2026. The plan includes programs intended to reduce electricity consumption. The recoverable costs include direct and indirect charges, including design and development costs, general and administrative costs and applicable state evaluator costs. The rates are applied to customers who receive distribution service through the Act 129 Compliance Rider. The actual Phase IV program costs are reconcilable after each 12-month period, and any over- or under-recovery from customers will be refunded or recovered over the next rate filing period.

Smart Meter Rider (SMR)

Act 129 requires each electric distribution company (EDC) with more than 100,000 customers to have a PAPUC approved Smart Meter Technology Procurement and Installation Plan (SMP). As of December 31, 2019, PPL Electric replaced substantially all of its old meters with meters that meet the Act 129 requirements under its SMP. In accordance with Act 129, EDCs are able to recover the costs and earn a return on capital of providing smart metering technology. PPL Electric uses the SMR to recover the costs to implement its SMP. The SMR is a reconciliation mechanism whereby any over- or under-recovery from prior years is refunded to, or recovered from, customers through the adjustment factor determined for the subsequent quarters.

Universal Service Rider (USR)

The USR provides for recovery of costs associated with universal service programs, OnTrack and Winter Relief Assistance Program (WRAP), provided by PPL Electric to residential customers. OnTrack is a special payment program for low-income households and WRAP provides low-income customers a means to reduce electric bills through energy saving methods. The USR rate is applied to residential customers who receive distribution service. The actual program costs are reconcilable, and any over- or under-recovery from customers will be refunded or recovered annually in the subsequent year.

TCJA Customer Refund and Recovery

As a result of the reduced U.S federal corporate income tax rate as enacted by the TCJA, the PAPUC ruled that these tax benefits should be refunded to customers. Timing differences between the recognition of these tax benefits and the refund of the benefit to the customer creates a regulatory liability. PPL Electric's liability is being credited back to distribution customers through a temporary negative surcharge and remains in place until PPL Electric files and the PAPUC approves new base rates. The TCJA is reconcilable, and any over- or under-recovery from customers will be refunded or recovered annually in the subsequent year.

(PPL, LG&E and KU)

Fuel Adjustment Clauses

LG&E's and KU's retail electric rates contain a fuel adjustment clause, whereby variances in power purchases and the cost of fuel to generate electricity, including transportation costs, from the costs embedded in base rates are adjusted in LG&E's and KU's rates. The KPSC requires formal reviews at six-month intervals to examine past fuel adjustments and at two-year intervals to review past operations of the fuel adjustment clause and, to the extent appropriate, may conduct public hearings and

reestablish the fuel charge included in base rates. The regulatory assets or liabilities represent the amounts that have been under- or over-recovered due to timing or adjustments to the mechanism and are typically recovered within 12 months.

KU also employs a levelized fuel factor mechanism for Virginia customers using an average fuel cost factor based primarily on projected fuel costs and load for the fuel year (12 months ending March 31). The Virginia levelized fuel factor allows fuel recovery based on projected fuel costs for the fuel year plus an adjustment for any under- or over-recovery of fuel expenses from the prior fuel year. The regulatory assets or liabilities represent the amounts that have been under- or over-recovered due to timing or adjustments to the mechanism and are typically recovered or refunded within 12 months.

AROs

As discussed in Note 1, for LG&E and KU, all ARO accretion and depreciation expenses are reclassified as a regulatory asset or regulatory liability. ARO regulatory assets associated with certain CCR projects are amortized to expense in accordance with regulatory approvals. For other AROs, deferred accretion and depreciation expense is recovered through cost of removal.

Power Purchase Agreement - OVEC

As a result of purchase accounting associated with PPL's acquisition of LG&E and KU, the fair values of the OVEC power purchase agreement were recorded on the balance sheets of LG&E and KU with offsets to regulatory liabilities. The regulatory liabilities are being amortized using the units-of-production method until March 2026, the expiration date of the agreement at the date of the acquisition. LG&E's and KU's customer rates continue to reflect the original contracts. See Notes 12 and 17 for additional discussion of the power purchase agreement.

Interest Rate Swaps

LG&E's unrealized gains and losses are recorded as regulatory assets or regulatory liabilities until they are realized as interest expense. Interest expense from existing swaps is realized and recovered over the terms of the associated debt, which matures in 2033.

Terminated Interest Rate Swaps

Net realized gains and losses on all interest rate swaps are recovered through regulated rates. As such, any gains and losses on these derivatives are included in regulatory assets or liabilities and are primarily recognized in "Interest Expense" on the Statements of Income over the life of the associated debt.

Plant Outage Costs

From July 1, 2017 through June 30, 2021, plant outage costs were normalized for ratemaking purposes based on an average level of expenses. Plant outage expenses that were greater or less than the average will be collected from or returned to customers, through future base rates. Effective July 1, 2021, under-recovered plant outage costs are being amortized through 2029 for LG&E and KU.

Advanced Metering Infrastructure

In 2021 orders from the KPSC, LG&E and KU received approval to record regulatory assets comprised of the operating expenses associated with implementation of the AMI project and the incremental difference between AFUDC accrued at LG&E’s and KU’s weighted average cost of capital and that calculated using the methodology approved by the FERC. Recovery of these costs will be determined in the base rate case proceeding following the completion of the AMI implementation project.

(PPL)

Derivative Instruments

Derivative instruments that qualify for recovery from, or refund to, customers through future rates are recorded at fair value, with changes in fair value recorded as regulatory assets or regulatory liabilities in the period in which the change occurs. The balance is reconcilable, and any over- or under-recovery from customers will be refunded or recovered annually in the subsequent year.

Energy Efficiency

The energy efficiency mechanism is designed to collect the estimated costs of RIE's energy efficiency plan for the upcoming calendar year. Any differences between revenue billed to customers through RIE's energy efficiency charge and the costs of RIE's energy efficiency programs, as approved by the RIPUC, are recorded as regulatory assets or regulatory liabilities. The final annual over or under collection is reconciled in the next year's energy efficiency plan filing, as part of the reconciliation factor calculation. RIE may file to change the energy efficiency plan charge at any time should significant over-or under-recoveries occur.

Net Metering

The net metering mechanism provides for recovery of costs associated with customer-installed on-site generation facilities, including the costs of renewable generation credits. Net metering is reconcilable annually, and any over- or under-recovery from customers will be refunded to, or recovered from, customers through the adjustment factor determined for the subsequent year.

Rate Adjustment Mechanisms

In addition to commodity costs, RIE is subject to a number of additional rate adjustment mechanisms whereby a regulatory asset or regulatory liability is recognized resulting from differences between actual revenues and the underlying cost being recovered or differences between actual revenues and targeted amounts as approved by the RIPUC. The rate adjustment mechanisms are reconcilable, and any over- or under-recovery from customers are to be refunded or recovered annually in the subsequent year.

Renewable Energy Certificates

The Renewable Energy Certificates regulatory asset represents deferred costs associated with RIE's compliance obligation with the Rhode Island Renewable Portfolio Standard (RPS). The RPS is legislation established to foster the development of new renewable energy sources. The regulatory asset will be recovered over the next year.

Taxes Recoverable through Future Rates

Taxes recoverable through future rates represent the portion of future income taxes that are anticipated to be recovered through future rates based upon established regulatory practices. Accordingly, this regulatory asset is recognized when the offsetting deferred tax liability is recognized. For general-purpose financial reporting, this regulatory asset and the deferred tax liability are not offset; rather, each is displayed separately. This regulatory asset is expected to be recovered over the period that the underlying book-tax timing differences reverse and the actual cash taxes are incurred.

(PPL, LG&E and KU)

Environmental Cost Recovery

Kentucky law permits LG&E and KU to recover the costs, including a return of operating expenses and a return of and on capital invested, of complying with the Clean Air Act and those federal, state or local environmental requirements, which apply to coal combustion wastes and by-products from coal-fired electricity generating facilities. The KPSC requires reviews of the past operations of the environmental surcharge for six-month and two-year billing periods to evaluate the related charges, credits and rates of return, as well as to provide for the roll-in of ECR amounts to base rates each two-year period. The KPSC has authorized return on equity of 9.35% for existing approved ECR projects. The ECR regulatory asset or liability represents the amount that has been under- or over-recovered due to timing or adjustments to the mechanism and is typically recovered or refunded within 12 months.

RIE's rate plans provide for specific rate allowances for RIE's share of the estimated costs to investigate and perform certain remediation activities at sites with which it may be associated, with variances deferred for future recovery from, or return to, customers. RIE believes future costs, beyond the expiration of current rate plans, will continue to be recovered through rates. The regulatory asset represents the excess of amounts incurred for RIE's actual site investigation and remediation costs versus amounts received in rates.

(PPL and LG&E)

Gas Supply Clause

LG&E's natural gas rates contain a gas supply clause, whereby the expected cost of natural gas supply and variances between actual and expected costs and customer usage from prior periods are adjusted quarterly in LG&E's rates, subject to approval by the KPSC. The gas supply clause previously included a separate natural gas procurement incentive mechanism, which allowed LG&E's rates to be adjusted annually to share savings between the actual cost of gas purchases and market indices, with the shareholders and the customers during each performance-based rate year (12 months ending October 31). The operation of this incentive mechanism expired on October 31, 2024, but savings achieved through October 31, 2024 will be included in LG&E's rates through October 31, 2026. The regulatory assets or liabilities represent the total amounts that have been under- or over-recovered due to timing or adjustments to the mechanisms and are typically recovered or refunded within 18 months.

Retired Asset Recovery (RAR) Rider

The RAR rider was established by KPSC orders in 2021 to provide recovery of and return on the remaining investment in certain electric generating units, including the remaining net book value of each unit, materials and supplies that cannot be used at other plants and any associated removal costs, upon their retirement over a ten-year period following retirement. Costs included as of December 31, 2024 represent the remaining net book value and materials and supplies that cannot be used as a result of the retirement of Mill Creek Unit 1. The associated removal costs will be added to the RAR rider regulatory asset or regulatory liability as costs are incurred.

Regulatory Matters

Rhode Island Activities *(PPL)*

Advanced Metering Functionality (AMF)

In 2021, RIE filed its Updated AMF Business Case and Grid Modernization Plan (GMP) with the RIPUC in accordance with the Amended Settlement Agreement (ASA) approved by the RIPUC in August 2018, and which among other things, sought approval to deploy smart meters throughout the service territory. After PPL completed the acquisition of RIE, RIE filed a new AMF Business Case with the RIPUC in 2022, consisting of a detailed proposal for full-scale deployment of AMF across its electric service territory.

On September 27, 2023, the RIPUC unanimously approved RIE to deploy an AMF-based metering system for the electric distribution business. RIE is authorized to seek recovery of the approved capital investment through the ISR process with an overall multi-year cap on recovery at approximately $153 million, subject to certain terms, conditions and limitations with respect to the potential offsets and recoverability of certain costs. RIE is required to continue spending even if above the recovery cap, until it achieves the functionalities outlined in the AMF Business Case. RIE filed with the RIPUC for approval of (i) an updated electric Service Quality Plan on December 27, 2023, (ii) additional compliance tariff provisions regarding recovery and updated cost schedules to reflect the RIPUC's decision on December 22, 2023, and (iii) electric and gas tariff advice filings for RIPUC Automatic Meter Reading/AMF meter opt-out tariff provision on September 19, 2024. The RIPUC approved RIE's revised service quality metrics with certain modifications on August 1, 2024 and October 30, 2024. In addition, the RIPUC approved RIE's AMR/AMF opt-out tariff provisions for electric and natural gas with modifications on December 19, 2024 for effect January 1, 2025, and approved the proposed updated fees to be assessed at the start of the AMF roll-out. On January 7, 2025, RIE filed compliance tariffs to reflect the RIPUC's ruling, which they approved at their January 23, 2025 Open Meeting.

Grid Modernization Plan (GMP)

RIE filed a new GMP with the RIPUC on December 30, 2022. The new GMP filing consists of a holistic suite of grid modernization investments that will provide RIE with the tools and capability to manage the electric distribution system more granularly considering a range of distributed energy resources adoption levels, accelerated by Rhode Island's climate mandates, while at the same time maintaining a safe and reliable electric distribution system. The GMP is an informational guidance document that supports the grid modernization investments to be proposed in future electric ISR plans. Consequently, RIE did not request approval from the RIPUC for any specific investments or seek cost recovery as part of the GMP; rather, RIE requested the RIPUC issues an order affirming RIE's compliance with its obligation to file a GMP that meets the requirements of the ASA. At an Open Meeting on November 21, 2024, the RIPUC unanimously ruled that RIE satisfied the requirement to file a GMP. This decision does not represent a ruling on the GMP and the docket will remain open, though RIE does not expect further action on this docket.

FY 2025 Gas ISR Plan

On December 22, 2023, RIE filed its FY 2025 Gas ISR Plan with the RIPUC with a budget that includes $185 million of capital investment spend plus up to an additional $11 million of contingency plan spending in connection with the PHMSA's potential enactment of regulations during FY 2025 that, if enacted would significantly alter RIE's leak detection and repair obligations under federal regulations. RIE also filed its proposed gas ISR plan budgetary and reconciliation framework, addressing issues raised in connection with its FY submission, with its FY 2025 ISR Plan. The RIPUC held hearings in March 2024, and on March 26, 2024, approved, the plan, including the proposed budgetary and reconciliation framework, with a total approved FY 2025 Gas ISR Plan of $180 million of which $168 million is for capital investment spend and $12 million spend for paving costs as operations and maintenance (O&M), plus the potential additional $11 million available if the above-mentioned regulations are implemented by the PHMSA. On March 28, 2024, the RIPUC approved RIE's compliance filing for rates effective April 1, 2024.

FY 2026 Gas ISR Plan

On December 31, 2024, RIE filed its FY 2026 Gas ISR Plan with the RIPUC with a budget that includes $187 million of capital investment spend and up to $15 million of additional contingency plan spend in connection with the PHMSA's potential enactment of regulations during FY 2026 that, if enacted, would significantly alter RIE's leak detection and repair obligations under federal regulations. The Plan also includes proposed spending on curb-to-curb paving of $22 million. A decision from the RIPUC on the Plan is expected by March 31, 2025. RIE cannot predict the outcome of this matter.

FY 2025 Electric ISR Plan

On December 21, 2023, RIE filed its FY 2025 Electric ISR Plan with the RIPUC with a budget that includes $141 million of capital investment spend, $13 million of vegetation management O&M spend and $1 million of Other O&M spend. RIE also filed its proposed electric ISR plan budgetary and reconciliation framework addressing issues raised in connection with its FY 2024 submission, with its FY 2025 ISR Plan. The RIPUC held hearings in March 2024, and on March 26, 2024, approved the plan, including the proposed budgetary and reconciliation framework, with modifications to the proposed capital investment spend, resulting in a total approved FY 2025 Electric ISR Plan of $132 million for capital investment spend, $13 million for vegetation management O&M spend, and $1 million for Other O&M spend. On March 28, 2024, the RIPUC approved RIE's compliance filing for rates effective April 1, 2024.

FY 2026 Electric ISR Plan

On December 23, 2024, RIE filed its FY 2026 Electric ISR Plan with the RIPUC with a budget that includes $160 million of capital investment spend, $14 million of vegetation O&M spend and $1 million of Other O&M spend. In addition, the FY 2026 Electric ISR Plan includes $88 million of capital investment spend for Advanced Metering Functionality (AMF) which, together with the $160 million of capital investment spend, results in total capital investment spend of $248 million. A decision from the RIPUC is expected by March 31, 2025. RIE cannot predict the outcome of this matter.

Kentucky Activities *(PPL, LG&E and KU)*

Kentucky January 2025 Storm

In January 2025, LG&E and KU experienced snow, ice, sleet and freezing rain in their service territories, resulting in substantial damage to certain of LG&E's and KU's assets. On January 31, 2025, LG&E and KU submitted a filing with the KPSC requesting regulatory asset treatment of the extraordinary operations and maintenance expenses portion of the costs incurred related to the storm. These are estimated to be $2 million for LG&E and $8 million for KU. LG&E and KU cannot predict the outcome of this matter.

Kentucky September 2024 Storm

In September 2024, LG&E and KU experienced significant winds and rain activity in their service territories, resulting in substantial damage to certain of LG&E's and KU's assets. On October 15, 2024, LG&E and KU submitted a filing with the KPSC requesting regulatory asset treatment of the extraordinary operations and maintenance expenses portion of the costs incurred related to the storm. On December 4, 2024, the KPSC issued an order approving LG&E's and KU's request for regulatory asset accounting treatment, with recovery amounts and amortization thereof to be determined in subsequent base rate

proceedings. LG&E and KU cannot predict the outcome of this matter. As of December 31, 2024, LG&E and KU recorded regulatory assets related to the storm of $2 million and $11 million.

Kentucky May 2024 Storm

In May 2024, LG&E and KU experienced significant windstorm activity in their service territories, resulting in substantial damage to certain of LG&E's and KU's assets. On June 13, 2024, LG&E and KU submitted a filing with the KPSC requesting regulatory asset treatment of the extraordinary operations and maintenance expenses portion of the costs incurred related to the storm. On July 2, 2024, the KPSC issued an order provisionally approving the request for accounting purposes, noting that the decision on approval of recovery would be determined in the future. On November 21, 2024, the KPSC issued an order confirming the approval of LG&E's and KU's request for regulatory asset accounting treatment, with recovery amounts and amortization thereof to be determined in subsequent base rate proceedings. LG&E and KU cannot predict the outcome of this matter. As of December 31, 2024, LG&E and KU recorded regulatory assets related to the storm of $4 million and $5 million.

KPSC Investigation Related to Winter Storm Elliott

On December 22, 2023, the KPSC initiated an investigation into the practices of LG&E and KU regarding the provision of electric service from December 23, 2022 through December 25, 2022, during a period of extreme temperatures during Winter Storm Elliott. The investigation was the result of LG&E's and KU's need to implement brief service interruptions to approximately 55,000 customers during this period. The purpose of the investigation was to supplement discovery and examination already completed through LG&E's and KU's CPCN proceedings, a legislative hearing completed in February 2023 and reports completed by the NERC and the FERC related to the issue. Additionally, the investigation was to evaluate LG&E's and KU's actions taken, or planned to be taken, since Winter Storm Elliott that affect their ability to provide service during periods of variable weather and power system stress. LG&E and KU believe actions taken during the period under question were necessary and appropriate. A hearing on the matter occurred on May 23, 2024. On January 7, 2025, the KPSC issued an Order finding that LG&E and KU did not willfully violate a regulation, statute or KPSC Order associated with the Winter Storm Elliot event. The case is now closed and removed from the KPSC's docket.

Mill Creek Unit 1 and Unit 2 Retired Asset Recovery (RAR) (PPL and LG&E)

In November 2023, the KPSC issued an order approving, among other items, the requested retirement of Mill Creek Units 1 and 2.

On October 4, 2024, LG&E submitted an application related to the retirement of Mill Creek Unit 1, which occurred on December 31, 2024, requesting recovery of associated costs under the RAR rider. LG&E expects these costs to be approximately $125 million and proposes to begin application of the RAR rider with bills issued in May 2025. On October 28, 2024, the KPSC issued an order to establish a procedural schedule regarding its investigation of the reasonableness of the proposed tariff. The KPSC intends to rule on the matter by February 28, 2025. LG&E cannot predict the outcome of this proceeding.

Mill Creek Unit 2 is expected to be retired in 2027. LG&E anticipates the recovery of associated costs, including the remaining net book value, for Mill Creek Unit 2 through the RAR rider. The remaining net book value of Mill Creek Unit 2 was approximately $221 million at December 31, 2024 and LG&E is continuing to depreciate using the current approved rates through its retirement date in 2027. LG&E expects to reclassify the net book value remaining at retirement, which is expected to total approximately $161 million, to a regulatory asset to be amortized over a period of ten years in accordance with the RAR.

Pennsylvania Activities *(PPL and PPL Electric)*

PAPUC investigation into billing issues

On January 31, 2023, the PAPUC initiated an investigation focused on billing issues related to estimated, irregular bills and customer service concerns following customer complaints, which for many customers were driven by increased prices for electricity supply. Certain bills issued during the time period of December 20, 2022 through January 9, 2023 were estimated due to a technical issue that prevented PPL Electric from providing actual collected meter data to customer facing and other internal systems. Customers also reported difficulties accessing PPL Electric's website and contacting the customer service call center. The PAPUC's Bureau of Investigation & Enforcement (I&E) has directed PPL Electric to respond to certain inquiries and document requests. PPL Electric submitted its responses to the information request and cooperated fully with the investigation. PPL Electric reached a Settlement Agreement with I&E on November 21, 2023. In the settlement, PPL Electric agreed to pay a civil penalty of $1 million, make certain remedial improvements to its billing systems and processes, and agreed to not seek recovery for extraordinary costs incurred in responding to or resulting from the billing event. On November 21, 2023, PPL Electric and I&E submitted a Joint Petition for Approval of Settlement to the PAPUC. On January 18, 2024, the PAPUC issued an Order requesting public comment prior to the PAPUC entering a Final Order on the petition. Comments were due on February 28, 2024, and comments were filed by the Office of Consumer Advocate, CAUSE-PA (low-income advocate), and individual customers. On March 19, 2024, PPL Electric filed reply comments. On April 25, 2024, the PAPUC announced at its public meeting that it would be issuing an order approving the Settlement Agreement with modifications. The modifications included converting the $1 million civil penalty to a $1 million donation to PPL Electric's hardship fund, Operation HELP, and requiring PPL Electric to make various progress reports on efforts to remediate the billing issue. PPL Electric and I&E had 20 business days from the issuance of the PAPUC order to accept or reject the proposed modifications to the Settlement Agreement. The time period to withdraw from the Settlement Agreement expired on June 14, 2024, without PPL Electric or I&E withdrawing from the Settlement Agreement, and the terms of the Settlement Agreement, as modified by the PAPUC's order, are now final. PPL Electric is in the process of complying with the terms of the Settlement Agreement, and made the required contribution to Operation HELP on June 24, 2024.

PPL Electric incurred expenses, primarily related to billing write-offs, of $18 million and $34 million for the years ended December 31, 2024 and 2023 related to the billing issue. PPL Electric will not seek regulatory recovery of these costs.

DSIC Petition

On April 26, 2024, PPL Electric filed a Petition with the PAPUC requesting that the PAPUC waive PPL Electric's DSIC cap of 5% of billed revenues and increase the maximum allowable DSIC to 9% for bills rendered on or after January 1, 2025. On November 21, 2024, the Administrative Law Judge in the proceeding issued a Recommended Decision recommending the denial of PPL Electric's DSIC Cap Waiver Petition. PPL Electric filed exceptions to the Recommended Decision on December 11, 2024. Several of the other parties filed Reply Exceptions on December 23, 2024. The Administrative Law Judge's Recommended Decision and the Exceptions and Reply Exceptions are currently before the PAPUC for a final order. PPL Electric cannot predict the timing or outcome of that decision.

Act 129

The Pennsylvania Public Utility Code requires EDCs to meet, by specified dates, specified goals for reduction in customer electricity usage and peak demand. EDCs not meeting the requirements of Act 129 are subject to significant penalties. PPL Electric filed with the PAPUC its Act 129 Phase IV Energy Efficiency and Conservation Plan on November 30, 2020, for the five-year period starting June 1, 2021 and ending on May 31, 2026. PPL Electric's Phase IV Act 129 Plan was approved by the PAPUC at its March 25, 2021, public meeting.

The Pennsylvania Public Utility Code also requires EDCs to act as a default service provider (DSP), which provides electricity generation supply service to customers pursuant to a PAPUC-approved default service procurement plan. A DSP is able to recover the costs associated with its default service procurement plan.

In March 2024, PPL Electric filed a Petition for Approval of a new default service program and procurement plan with the PAPUC for the period June 1, 2025 through May 31, 2029. In August 2024, PPL Electric submitted a Joint Petition for Settlement in the proceeding. In September 2024, the Administrative Law Judge issued an Interim Order approving the proposed settlement without modification. The PAPUC adopted the Interim Order on November 7, 2024, without modification which finalized the settlement.

Federal Matters

FERC Transmission Rate Filing (PPL, LG&E and KU)

In 2018, LG&E and KU applied to the FERC requesting elimination of certain on-going waivers and credits to a sub-set of transmission customers relating to the 1998 merger of LG&E's and KU's parent entities and the 2006 withdrawal of LG&E and KU from the Midcontinent Independent System Operator, Inc. (MISO), a regional transmission operator and energy market. The application sought termination of LG&E's and KU's commitment to provide certain Kentucky municipalities mitigation for certain horizontal market power concerns arising out of the 1998 LG&E and KU merger and 2006 MISO withdrawal. The amounts at issue are generally waivers or credits granted to a limited number of Kentucky municipalities for either certain LG&E and KU or MISO transmission charges incurred for transmission service received. In 2019, the FERC granted LG&E's and KU's request to remove the ongoing credits, conditioned upon the implementation by LG&E and KU of a transition mechanism for certain existing power supply arrangements, which was subsequently filed, modified, and approved by the FERC in 2020 and 2021. In 2020, LG&E and KU and other parties filed appeals with the U.S. Court of Appeals - D.C. Circuit (D.C. Circuit Court of Appeals) regarding the FERC's orders on the elimination of the mitigation and required transition mechanism. In August 2022, the D.C. Circuit Court of Appeals issued an order remanding the proceedings back to the FERC. On May 18, 2023, the FERC issued an order on remand reversing its 2019 decision and requiring LG&E and KU to refund credits previously withheld, including under such transition mechanism. LG&E and KU filed a petition for review of the FERC's May 18, 2023 order with the D.C. Circuit Court of Appeals and provided refunds in accordance with the FERC order on December 1, 2023. The FERC issued an order on LG&E's and KU's compliance filing on November 16, 2023, and LG&E and KU filed a petition for review of this November 16, 2023 order on February 14, 2024. The FERC issued the substantive order on rehearing on March 21, 2024, reaffirming its prior decision. Oral argument before the D.C. Circuit Court of Appeals occurred on January 21, 2025. LG&E and KU cannot predict the ultimate outcome of the proceedings or any other post decision process but do not expect the annual impact to have a material effect on their operations or financial condition. LG&E and KU currently receive recovery of certain waivers and credits primarily through base rates increases, provided, however, that increases associated with the FERC's May 18, 2023 order are expected to be subject to future rate proceedings.

Recovery of Transmission Costs (PPL)

Until December 2022, RIE's transmission facilities were operated in combination with the transmission facilities of National Grid's New England affiliates, Massachusetts Electric Company (MECO) and New England Power (NEP), as a single integrated system with NEP designated as the combined operator. As of January 1, 2023, RIE operates its own transmission facilities. ISO-NE allocates RIE's costs among transmission customers in New England, in accordance with the ISO Open Access Transmission Tariff (ISO-NE OATT). According to the FERC orders, RIE is compensated for its actual monthly transmission costs, with its authorized maximum Return on Equity (ROE) of 11.74% on its transmission assets.

The ROE for transmission rates under the ISO-NE OATT is the subject of four complaints that are pending before the FERC. On October 16, 2014, the FERC issued an order on the first complaint, Opinion No. 531-A, resetting the base ROE applicable to transmission assets under the ISO-NE OATT from 11.14% to 10.57% effective as of October 16, 2014 and establishing a maximum ROE of 11.74%. On April 14, 2017, this order was vacated and remanded by the D. C. Circuit Court of Appeals (Court of Appeals). After the remand, the FERC issued an order on October 16, 2018 applicable to all four pending cases where it proposed a new base ROE methodology that, with subsequent input and support from the New England Transmission Owners (NETO), yielded a base ROE of 10.41%. Subsequent to the FERC's October 2018 order in the New England Transmission Owners cases, the FERC further refined its ROE methodology in another proceeding and has applied that refined methodology to transmission owners' ROEs in other jurisdictions, and the NETOs filed further information in the New England matters to distinguish their case. Those determinations in other jurisdictions have recently been vacated and remanded back to the FERC for further proceedings by the D.C. Circuit Court of Appeals. The proceeding and the final base rate ROE determination in the New England matters remain open, pending a final order from the FERC. PPL cannot predict the outcome of this matter, and an estimate of the impact cannot be determined.

Other

Purchase of Receivables Program

(PPL and PPL Electric)

In accordance with a PAPUC-approved purchase of accounts receivable program, PPL Electric purchases certain accounts receivable from alternative electricity suppliers at a discount, which reflects a provision for uncollectible accounts. The alternative electricity suppliers have no continuing involvement or interest in the purchased accounts receivable. Accounts receivable that are acquired are initially recorded at fair value on the date of acquisition. During 2024, 2023 and 2022, PPL Electric purchased $1.5 billion, $1.5 billion and $1.3 billion of accounts receivable from alternative suppliers.

(PPL)

In 2021 and 2022, the RIPUC approved various components of a Purchase of Receivables Program (POR) in Rhode Island for effect on April 1, 2022. Municipal aggregators and non-regulated power producers (collectively, Competitive Suppliers) are eligible to participate in accordance with RIE's approved electric tariffs for municipal aggregation and non-regulated power producers. Under the POR program, RIE will purchase the Competitive Suppliers' accounts receivables, including existing receivables, at discounted rates, regardless of whether RIE has collected the owed monies from customers. The program is intended to make RIE whole through the implementation of a discount rate or Standard Complete Bill Percentage (SCBP) paid by Competitive Suppliers. RIE calculates the SCBP for each customer class and files the calculations with the RIPUC for review and approval by February 15 of each year. At an Open Meeting on March 26, 2024, the RIPUC approved the SCBP for effect beginning on April 1, 2024, for a one-year period.

8. Financing Activities

Credit Arrangements and Short-term Debt

(All Registrants)

The Registrants maintain credit facilities to enhance liquidity, provide credit support and provide a backstop to commercial paper programs. For reporting purposes, on a consolidated basis, the credit facilities and commercial paper programs of PPL Electric, LG&E and KU also apply to PPL. The amounts listed in the borrowed column below are recorded as "Short-term debt" on the Balance Sheets. The following credit facilities were in place at:

		December 31, 2024				December 31, 2023	
	Expiration Date	Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (d)	Unused Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (d)
PPL							
PPL Capital Funding							
Syndicated Credit Facility (a) (b) (c)	Dec 2028	$ 1,250	$ —	$ 138	$ 1,112	$ —	$ 390
Bilateral Credit Facility (a) (b)	Feb 2025	100	—	—	100	—	—
Bilateral Credit Facility (a) (b)	Feb 2025	100	—	15	85	—	13
Total PPL Capital Funding Credit Facilities		$ 1,450	$ —	$ 153	$ 1,297	$ —	$ 403
PPL Electric							
Syndicated Credit Facility (a) (b)	Dec 2028	650	—	1	649	—	511
Total PPL Electric Credit Facilities		$ 650	$ —	$ 1	$ 649	$ —	$ 511

		December 31, 2024				December 31, 2023	
	Expiration Date	Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (d)	Unused Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (d)
LG&E							
Syndicated Credit Facility (a) (b)	Dec 2028	500	—	25	475	—	—
Total LG&E Credit Facilities		$ 500	$ —	$ 25	$ 475	$ —	$ —
KU							
Syndicated Credit Facility (a) (b)	Dec 2028	400	—	140	260	—	93
Total KU Credit Facilities		$ 400	$ —	$ 140	$ 260	$ —	$ 93

(a) Each company pays customary fees under its respective facility and borrowings generally bear interest at applicable secured overnight financing rates or base rates, plus an applicable margin.
(b) The facilities contain a financial covenant requiring debt to total capitalization not to exceed 70% for PPL Capital Funding, RIE, PPL Electric, LG&E and KU, as calculated in accordance with the facilities and other customary covenants. Additionally, subject to certain conditions, PPL Capital Funding may request that the capacity of one of its bilateral credit facilities expiring in February 2025 be increased by up to $30 million and that the capacity of its syndicated credit facility be increased by up to $400 million. PPL Electric, LG&E and KU may each request up to a $250 million increase in its syndicated credit facility's capacity, subject to regulatory approval of the increased capacity. Participation in any such increase is at the sole discretion of each lender.
(c) Includes a $250 million borrowing sublimit for RIE and a $1 billion sublimit for PPL Capital Funding at December 31, 2024 and 2023. At December 31, 2024, PPL Capital Funding had $138 million of commercial paper outstanding and RIE had no commercial paper outstanding. At December 31, 2023, PPL Capital Funding had $365 million of commercial paper outstanding and RIE had $25 million of commercial paper outstanding. RIE's obligations under the facility are not guaranteed by PPL.
(d) Commercial paper issued reflects the undiscounted face value of the issuance.

(PPL)

In January 2025, PPL Capital Funding amended and restated its existing $1.25 billion syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $1.5 billion.

(PPL and PPL Electric)

In January 2025, PPL Electric amended and restated its existing $650 million syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $750 million.

(PPL and LG&E)

In January 2025, LG&E amended and restated its existing $500 million syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $600 million.

(PPL and KU)

In January 2025, KU amended and restated its existing $400 million syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $600 million.

(All Registrants)

The Registrants maintain commercial paper programs to provide an additional financing source to fund short-term liquidity needs. Commercial paper issuances, included in "Short-term debt" on the Balance Sheets, are supported by the respective Registrant's credit facilities. The following commercial paper programs were in place at:

	December 31, 2024				December 31, 2023	
	Weighted - Average Interest Rate	Capacity	Commercial Paper Issuances (c)	Unused Capacity	Weighted - Average Interest Rate	Commercial Paper Issuances (c)
PPL Capital Funding (a)	4.76%	$ 1,350	$ 138	$ 1,212	5.66%	$ 365
RIE (b)		250	—	250	5.72%	25
PPL Electric		650	—	650	5.67%	510
LG&E	4.72%	500	25	475		—
KU	4.71%	400	140	260	5.64%	93
Total		$ 3,150	$ 303	$ 2,847		$ 993

(a) PPL Capital Funding's obligations are fully and unconditionally guaranteed by PPL.
(b) Issuances under the PPL Capital Funding and RIE commercial paper programs are supported by the PPL Capital Funding syndicated credit facility, which, at December 31, 2024, had a total capacity of $1.25 billion and under which they are both borrowers. PPL Capital Funding's Commercial paper program is also backed by a separate bilateral credit facility for $100 million. The PPL Capital Funding syndicated credit facility includes a borrowing sublimit for RIE, which at December 31, 2024 was set at $250 million with the remaining $1 billion allocated to PPL Capital Funding. RIE's obligations under the facility are not guaranteed by PPL. The sublimits of each borrower may be decreased or increased at the borrowers' option up to a prescribed amount such that all borrowings under the syndicated credit facility cannot exceed the size of the credit facility of $1.25 billion.
(c) Commercial paper issued reflects the undiscounted face value of the issuance.

(PPL Electric, LG&E and KU)

See Note 13 for a discussion of intercompany borrowings.

Long-term Debt *(All Registrants)*

			December 31,	
	Weighted-Average Rate (d)	Maturities (d)	2024	2023
PPL				
Senior Unsecured Notes	4.34 %	2026 - 2047	$ 4,316	$ 3,066
Senior Secured Notes/First Mortgage Bonds (a) (b) (c)	4.38 %	2025 - 2053	10,878	10,229
Exchangeable Senior Unsecured Notes	2.88 %	2028	1,000	1,000
Junior Subordinated Notes	7.25 %	2067	480	480
Total Long-term Debt before adjustments			16,674	14,775
Unamortized premium and (discount), net			(57)	(55)
Unamortized debt issuance costs			(114)	(108)
Total Long-term Debt			16,503	14,612
Less current portion of Long-term Debt			551	1
Total Long-term Debt, noncurrent			$ 15,952	$ 14,611
PPL Electric				
Senior Secured Notes/First Mortgage Bonds (a) (b)	4.64 %	2027 - 2053	$ 5,299	$ 4,649
Total Long-term Debt Before Adjustments			5,299	4,649
Unamortized discount			(42)	(42)
Unamortized debt issuance costs			(43)	(40)
Total Long-term Debt			5,214	4,567
Less current portion of Long-term Debt			—	—
Total Long-term Debt, noncurrent			$ 5,214	$ 4,567

	Weighted-Average Rate (d)	Maturities (d)	December 31, 2024	December 31, 2023
LG&E				
Senior Secured Notes/First Mortgage Bonds (a) (c)	4.01 %	2025 - 2049	$ 2,489	$ 2,489
Total Long-term Debt Before Adjustments			2,489	2,489
Unamortized discount			(4)	(4)
Unamortized debt issuance costs			(14)	(16)
Total Long-term Debt			2,471	2,469
Less current portion of Long-term Debt			300	—
Total Long-term Debt, noncurrent			$ 2,171	$ 2,469
KU				
Senior Secured Notes/First Mortgage Bonds (a) (c)	4.22 %	2025 - 2050	$ 3,089	$ 3,089
Total Long-term Debt Before Adjustments			3,089	3,089
Unamortized premium			4	5
Unamortized discount			(8)	(9)
Unamortized debt issuance costs			(19)	(21)
Total Long-term Debt			3,066	3,064
Less current portion of Long-term Debt			250	—
Total Long-term Debt, noncurrent			$ 2,816	$ 3,064

(a) Includes PPL Electric's senior secured and first mortgage bonds that are secured by the lien of PPL Electric's 2001 Mortgage Indenture, which covers substantially all of PPL Electric's tangible distribution properties and certain of its tangible transmission properties located in Pennsylvania, subject to certain exceptions and exclusions. The carrying value of PPL Electric's property, plant and equipment was approximately $13.3 billion and $12.4 billion at December 31, 2024 and 2023.

Includes LG&E's first mortgage bonds that are secured by the lien of the LG&E 2010 Mortgage Indenture which creates a lien, subject to certain exceptions and exclusions, on substantially all of LG&E's real and tangible personal property located in Kentucky and used or to be used in connection with the generation, transmission and distribution of electricity and the storage and distribution of natural gas. The aggregate carrying value of the property subject to the lien was $6.0 billion and $5.9 billion at December 31, 2024 and 2023.

Includes KU's first mortgage bonds that are secured by the lien of the KU 2010 Mortgage Indenture which creates a lien, subject to certain exceptions and exclusions, on substantially all of KU's real and tangible personal property located in Kentucky and used or to be used in connection with the generation, transmission and distribution of electricity. The aggregate carrying value of the property subject to the lien was $7.5 billion and $7.3 billion at December 31, 2024 and 2023.

(b) Includes PPL Electric's series of senior secured bonds that secure its obligations to make payments with respect to each series of Pollution Control Bonds that were issued by the LCIDA on behalf of PPL Electric. These senior secured bonds were issued in the same principal amount, contain payment and redemption provisions that correspond to and bear the same interest rate as such Pollution Control Bonds. These senior secured bonds were issued under PPL Electric's 2001 Mortgage Indenture and are secured as noted in (a) above. The tax-exempt revenue bonds are subject to mandatory redemption upon determination that the interest rate on the bonds would be included in the holders' gross income for federal tax purposes.

(c) Includes LG&E's and KU's series of first mortgage bonds that were issued to the respective trustees of tax-exempt revenue bonds to secure its respective obligations to make payments with respect to each series of bonds. The first mortgage bonds were issued in the same principal amounts, contain payment and redemption provisions that correspond to and bear the same interest rate as such tax-exempt revenue bonds. These first mortgage bonds were issued under the LG&E 2010 Mortgage Indenture and the KU 2010 Mortgage Indenture and are secured as noted in (a) above. The related tax-exempt revenue bonds were issued by various governmental entities, principally counties in Kentucky, on behalf of LG&E and KU. The related revenue bond documents allow LG&E and KU to convert the interest rate mode on the bonds from time to time to a commercial paper rate, daily rate, weekly rate, term rate of at least one year or, in some cases, an auction rate or a SOFR index rate. At December 31, 2024, the aggregate tax-exempt revenue bonds issued on behalf of LG&E and KU that were in a term rate mode totaled $894 million for PPL, comprised of $538 million and $356 million for LG&E and KU. At December 31, 2024, the aggregate tax-exempt revenue bonds issued on behalf of LG&E and KU that were in a variable rate mode totaled $66 million and $33 million for LG&E and KU. These variable rate tax-exempt revenue bonds are subject to tender for purchase by LG&E and KU at the option of the holder and to mandatory tender for purchase by LG&E and KU upon the occurrence of certain events.

(d) The table reflects principal maturities only, based on stated maturities, sinking fund requirements, or earlier put dates, and the weighted-average rates as of December 31, 2024.

The aggregate maturities of long-term debt, based on sinking fund requirements, stated maturities or earlier put dates, for the periods 2025 through 2029 and thereafter are as follows:

	PPL	PPL Electric	LG&E	KU
2025	$ 551	$ —	$ 300	$ 250
2026	904	—	90	164
2027	428	108	260	60
2028	1,350	—	—	—
2029	116	116	—	—
Thereafter	13,325	5,075	1,839	2,615
Total	$ 16,674	$ 5,299	$ 2,489	$ 3,089

(PPL)

In March 2024, RIE issued $500 million of 5.35% Senior Notes due 2034. RIE received proceeds of $496 million, net of discounts and underwriting fees, to be used to repay short-term debt and for other general corporate purposes.

In August 2024, PPL Capital Funding issued $750 million of 5.25% Senior Notes due 2034. PPL Capital Funding received proceeds of $741 million, net of discounts and underwriting fees, to be used to repay short-term debt and for other general corporate purposes.

(PPL and PPL Electric)

In January 2024, PPL Electric issued $650 million of 4.85% First Mortgage Bonds due 2034. PPL Electric received proceeds of $644 million, net of discounts and underwriting fees, to be used to repay short-term debt and for other general corporate purposes.

(PPL Electric, LG&E and KU)

See Note 13 for additional information related to intercompany borrowings.

Legal Separateness *(All Registrants)*

The subsidiaries of PPL are separate legal entities. PPL's subsidiaries are not liable for the debts of PPL. Accordingly, creditors of PPL may not satisfy their debts from the assets of PPL's subsidiaries absent a specific contractual undertaking by a subsidiary to pay PPL's creditors or as required by applicable law or regulation. Similarly, other than PPL's guarantee of PPL Capital Funding's obligations, PPL is not liable for the debts of its subsidiaries, nor are its subsidiaries liable for the debts of one another. Accordingly, creditors of PPL's subsidiaries may not satisfy their debts from the assets of PPL or its other subsidiaries absent a specific contractual undertaking by PPL or its other subsidiaries to pay the creditors or as required by applicable law or regulation.

Similarly, the subsidiaries of PPL Electric are each separate legal entities. These subsidiaries are not liable for the debts of PPL Electric. Accordingly, creditors of PPL Electric may not satisfy its debts from the assets of its subsidiaries absent a specific contractual undertaking by a subsidiary to pay the creditors or as required by applicable law or regulation. Similarly, PPL Electric is not liable for the debts of its subsidiaries, nor are its subsidiaries liable for the debts of one another. Accordingly, creditors of these subsidiaries may not satisfy their debts from the assets of PPL Electric (or its other subsidiaries) absent a specific contractual undertaking by PPL Electric or any such other subsidiary to pay such creditors or as required by applicable law or regulation.

(PPL)

Distributions and Related Restrictions

In November 2024, PPL declared its quarterly common stock dividend, payable January 2, 2025, at 25.75 cents per share (equivalent to $1.03 per annum). On February 13, 2025, PPL announced a quarterly common stock dividend of 27.25 cents per share, payable April 1, 2025, to shareowners of record as of March 10, 2025. Future dividends will be declared at the discretion of the Board of Directors and will depend upon future earnings, cash flows, financial and legal requirements and other factors.

Neither PPL Capital Funding nor PPL may declare or pay any cash dividend or distribution on its capital stock during any period in which PPL Capital Funding defers interest payments on its 2007 Series A Junior Subordinated Notes due 2067. At December 31, 2024, no interest payments were deferred.

(All Registrants)

PPL relies on dividends or loans from its subsidiaries to fund PPL's dividends to its common shareholders. The net assets of certain PPL subsidiaries are subject to legal restrictions. LG&E, KU, PPL Electric and RIE are subject to Section 305(a) of the Federal Power Act, which makes it unlawful for a public utility to make or pay a dividend from any funds "properly included in capital account." The meaning of this limitation has never been clarified under the Federal Power Act. LG&E, KU, PPL Electric and RIE believe, however, that this statutory restriction, as applied to their circumstances, would not be construed or applied by the FERC to prohibit the payment from retained earnings of dividends that are not excessive and are for lawful and legitimate business purposes. In February 2012, LG&E and KU petitioned the FERC requesting authorization to pay dividends in the future based on retained earnings balances calculated without giving effect to the impact of purchase accounting adjustments for PPL's 2010 acquisition of LG&E and KU. In May 2012, the FERC approved the petitions with the further condition that each utility may not pay dividends if such payment would cause its adjusted equity ratio to fall below 30% of total capitalization. Accordingly, at December 31, 2024, net assets of $1.5 billion for LG&E and $2.0 billion for KU were restricted for purposes of paying dividends to LKE, and net assets of $1.8 billion for LG&E and $2.3 billion for KU were available for payment of dividends to LKE. LG&E and KU believe they will not be required to change their current dividend practices as a result of the foregoing requirement. In addition, under Virginia law, KU is prohibited from making loans to affiliates without the prior approval of the VSCC. There are no comparable statutes under Kentucky law applicable to LG&E and KU, or under Pennsylvania law applicable to PPL Electric. However, orders from the KPSC require LG&E and KU to obtain prior consent or approval before lending amounts to PPL.

9. Acquisitions, Development and Divestitures

(PPL)

Acquisitions

Acquisition of Narragansett Electric

On May 25, 2022, PPL Rhode Island Holdings acquired 100% of the outstanding shares of common stock of Narragansett Electric from National Grid U.S., a subsidiary of National Grid plc (the Acquisition). Narragansett Electric, whose service area covers substantially all of Rhode Island, is primarily engaged in the transmission and distribution of electricity and distribution of natural gas. The Acquisition expands PPL's portfolio of regulated natural gas and electricity transmission and distribution assets, has improved PPL's credit metrics and is expected to enhance long term earnings growth. Following the closing of the Acquisition, Narragansett Electric provides services doing business under the name Rhode Island Energy (RIE).

The consideration for the Acquisition consisted of approximately $3.8 billion in cash and approximately $1.5 billion of long-term debt assumed through the transaction. The fair value of the consideration paid for Narragansett Electric was as follows (in billions):

Aggregate enterprise consideration	$	5.3
Less: fair value of assumed long-term debt outstanding		1.5
Total cash consideration	$	3.8

The $3.8 billion total cash consideration paid was funded with proceeds from PPL's 2021 sale of its U.K. utility business.

In connection with the Acquisition, National Grid USA Service Company, Inc., National Grid U.S. and Narragansett Electric entered into a transition services agreement (TSA), pursuant to which the National Grid entities agreed to provide certain transition services to Narragansett Electric to facilitate the transition of the operation of Narragansett Electric to PPL following the Acquisition, as agreed upon in the Narragansett share purchase agreement. The TSA was for an initial two-year term and was completed in the third quarter of 2024. TSA costs of $137 million, $228 million, and $123 million were incurred for the years ended December 31, 2024, 2023, and 2022.

Commitments to the Rhode Island Division of Public Utilities and Carriers and the Attorney General of the State of Rhode Island

As a condition to the Acquisition, PPL made certain commitments to the Rhode Island Division of Public Utilities and Carriers and the Attorney General of the State of Rhode Island. As a result:

- RIE provided a credit to all its electric and natural gas distribution customers in the total amount of $50 million ($40 million net of tax benefit). Based on the relative number of electric distribution customers and natural gas distribution customers as of November 1, 2022, RIE refunded, in the form of a bill credit, $33 million to electric customers and $17 million to natural gas customers of amounts collected from customers since the Acquisition date. Each electric customer received the same credit, and each natural gas customer received the same credit. A reduction of revenue and a regulatory liability of $50 million for the amounts refunded were recorded during the quarter ended September 30, 2022. These credits were issued during the fourth quarter of 2022. The amounts refunded did not impact RIE's earnings sharing regulatory mechanism.
- RIE forgave approximately $44 million ($21 million net of allowance for doubtful accounts) in arrearages for low-income and protected residential customers, which represents 100% of the arrearages over 90 days for those customers as of March 31, 2022. PPL deemed these accounts uncollectible and fully reserved for them as of September 30, 2022, resulting in an increase to "Other operations and maintenance expense" on the Statement of Income of $23 million for the year ended December 31, 2022.
- RIE will not file a base rate case seeking an increase in base distribution rates for natural gas and/or electric service sooner than three years from the Acquisition date, and RIE will not submit a request for a change in base rates unless and until there is at least twelve months of operating experience under PPL's exclusive leadership and after the TSA with National Grid terminates.
- RIE will forgo potential recovery of any and all transition costs, which includes (1) the installation of certain information technology systems; (2) modification and enhancements to physical facilities in Rhode Island; and (3) incurring costs related to severance payments, communications and branding changes, and other transition related costs. These costs, which are being expensed as incurred, were $307 million, $262 million, and $181 million for the years ended December 31, 2024, 2023, and 2022.
- RIE will not seek to recover any transaction costs related to the Acquisition, which were $28 million through December 31, 2024, including an immaterial amount for the years ended December 31, 2024 and 2023, and $18 million for the year ended December 31, 2022. These amounts were recorded in "Other operations and maintenance" on the Statement of Income.
- RIE will not seek to recover in rates any markup charged by National Grid U.S. and/or its affiliates under the TSA which were $10 million, $7 million, and $3 million for the years ended December 31, 2024, 2023, and 2022.
- In June 2022, RIE expensed $20 million of regulatory assets as of the Acquisition date for the Gas Business Enablement (GBE) project and for certain Cybersecurity/IT investments related to GBE. The expense was recorded to "Other operations and maintenance" on the Statements of Income for the year ended December 31, 2022. RIE will not seek to recover these regulatory assets from customers in any future proceedings.
- RIE will exclude all goodwill from the ratemaking capital structure.
- RIE will hold harmless Rhode Island customers from any changes to Accumulated Deferred Income Taxes (ADIT) as a result of the Acquisition. RIE reserves the right to seek rate adjustments based on future changes to ADIT that are not related to the Acquisition.
- RIE will not increase its revenue requirement to a level higher than what would exist in the absence of the Acquisition as a result of any restatement of pension and other post-retirement benefits plan assets and liabilities to fair value after the close of the Acquisition.
- Rhode Island Holdings contributed $2.5 million to the Rhode Island Commerce Corporation's Renewable Energy Fund and will not use any of the $2.5 million to meet its pre-existing renewable energy credit goals in Rhode Island or any other state. This contribution was made during the year ended December 31, 2022 and was recorded in "Other Income (Expense)" on the Statement of Income.
- RIE will make available up to $2.5 million for the Rhode Island Attorney General to utilize as needed in evaluating PPL's report on RIE's specific decarbonization goals to support Rhode Island's 2021 Act on Climate or to assess the future of the gas distribution business in Rhode Island. This amount was accrued during the year ended December 31, 2022 and was recorded in "Other Income (Expense) - net" on the Statement of Income.
- Various other operational and reporting commitments have been established.

Purchase Price Allocation

The operations of Narragansett Electric are subject to the accounting for certain types of regulation as prescribed by GAAP. The carrying value of Narragansett Electric’s assets and liabilities subject to rate-setting and cost recovery provisions provide revenues derived from costs, including a return on investment of net assets and liabilities included in rate base. Therefore, the fair values of these assets and liabilities equal their carrying values. Accordingly, neither the assets acquired nor liabilities assumed reflect any adjustments related to these amounts.

Total goodwill resulting from the acquisition was $1,585 million. PPL has elected to not reflect the effects of purchase accounting in the separate financial statements of RIE or PPL's Rhode Island Regulated segment. Accordingly, the Rhode

Island Regulated segment includes $725 million of acquired legacy goodwill. The remaining excess purchase price of $860 million is included in PPL's Corporate and Other category for segment reporting purposes. The goodwill reflects the value paid for the expected continued growth of a rate-regulated business located in a defined service area with a constructive regulatory environment, the ability of PPL to leverage its assembled workforce to take advantage of those growth opportunities and the attractiveness of stable, growing cash flows. The tax goodwill is deductible for income tax purposes over a 15 year period, and as such, deferred taxes will be recorded as the tax deductions are taken.

The table below shows the allocation of the purchase price to the assets acquired and liabilities assumed that were recorded in PPL's Consolidated Balance Sheet as of the Acquisition date. The allocation was subject to change during the one-year measurement period as additional information was obtained about the facts and circumstances that existed at closing. Adjustments to certain assets acquired and liabilities assumed during the year ended December 31, 2023 resulted in a decrease in goodwill of $1 million since the purchase price allocation as of December 31, 2022.

	Final Purchase Price Allocation
Assets	
Current Assets	
Cash and Cash Equivalents	$ 154
Accounts Receivable (a)	195
Unbilled Revenues	54
Price Risk Management Assets	99
Regulatory Assets	75
Other Current Assets	65
Total Current Assets	**642**
Noncurrent Assets	
Property, Plant and Equipment, net	3,992
Regulatory Assets	393
Goodwill	1,585
Other Noncurrent Assets	164
Total Noncurrent Assets	**6,134**
Total Assets	**$ 6,776**
Liabilities	
Current Liabilities	
Long-Term Debt Due Within One Year	$ 14
Accounts Payable	180
Taxes Accrued	44
Regulatory Liabilities	239
Other Current Liabilities	198
Total Current Liabilities	**675**
Noncurrent Liabilities	
Long-Term Debt	1,496
Regulatory Liabilities	643
Other Deferred Credits and Noncurrent Liabilities	142
Noncurrent Liabilities	**2,281**
Total Purchase Price (Balance Sheet Net Assets)	**$ 3,820**

(a) Amounts represent fair value as of May 25, 2022. The gross contractual amount is $255 million. Cash flows not expected to be collected as of May 25, 2022 were $60 million.

Pro Forma Financial Information

The actual RIE Operating Revenues and Net income attributable to PPL included in PPL's Statement of Income for the period ended December 31, 2022, and PPL's unaudited pro forma 2022 Operating Revenues and Net Income (Loss) attributable to PPL, including RIE, as if the Acquisition had occurred prior to January 1, 2022 are as follows.

	Operating Revenues	Net Income (Loss)
Actual RIE results included from May 25, 2022 - December 31, 2022 (a)	$ 1,038	$ (44)
PPL Pro Forma for the year ended 2022	8,667	790

(a) Net Income (Loss) includes expenses of $98 million (pre-tax) related to commitments made as a condition of the Acquisition.

The pro forma financial information presented above has been derived from the historical consolidated financial statements of PPL and Narragansett Electric. Non-recurring items included in the 2022 pro forma financial information include: (a) $18 million (pre-tax) of transaction costs related to the Acquisition, primarily for advisory, accounting and legal fees incurred, (b) $223 million (pre-tax) of Acquisition integration costs, (c) a $50 million reduction of revenue (pre-tax), write-offs of $43 million (pre-tax) of certain accounts receivable and regulatory assets of RIE and $5 million (pre-tax) of expenses accrued in support of Rhode Island's decarbonization goals, all of which were conditions of the Acquisition, and (d) the income tax effect of these items, which was tax effected at the statutory federal income tax rate of 21%.

Developments *(PPL, LG&E and KU)*

Mill Creek Unit 5 Construction

In December 2022, LG&E and KU filed a CPCN with the KPSC requesting approval to construct a 640 MW net summer rating Natural Gas Combined Cycle (NGCC) combustion turbine at LG&E's Mill Creek Generating Station. In November 2023, the KPSC issued an order approving the request as well as the requested AFUDC accounting treatment for associated financing costs relating to the NGCC. The new NGCC facility will be jointly owned by LG&E (31%) and KU (69%). In February 2024, LG&E and KU entered into agreements to begin construction of Mill Creek Unit 5. Total project costs are estimated at approximately $1.0 billion, including AFUDC. Commercial operation of the facility is anticipated to begin in mid-2027.

See Note 7 for additional information on the CPCN filing.

Divestitures *(PPL)*

Sale of Safari Holdings

On September 29, 2022, PPL signed a definitive agreement to sell all of Safari Holdings membership interests to Aspen Power Services, LLC (Aspen Power). On November 1, 2022, PPL completed the sale (the Transaction).

Final closing adjustments were completed during the year ended December 31, 2023, resulting in an increase to the loss on sale of $6 million ($5 million net of tax), which was recorded in "Other operation and maintenance" on the Statements of Income for the year ended December 31, 2023. A loss on sale of $60 million ($46 million net of tax benefit) was recorded in "Other operation and maintenance" on the Statements of Income for the year ended December 31, 2022.

In connection with the closing of the Transaction, PPL provided certain guarantees and other assurances. Certain of these guarantees and other assurances have been terminated as of January 8, 2024. See Note 12 to the Financial Statements for additional information.

Discontinued Operations

Summarized Results of Discontinued Operations

On June 14, 2021, PPL WPD Limited completed the sale of PPL's U.K. utility business to National Grid Holdings One plc (National Grid U.K.), a subsidiary of National Grid plc. For the year ended December 31, 2022, the operations of the U.K. utility business are included in "Income from Discontinued Operations (net of income taxes)" on the Statements of Income, with the only component being an income tax benefit of $42 million. There were no discontinued operations activities for the years ended December 31, 2024 or 2023.

10. Retirement and Postemployment Benefits

(All Registrants)

Defined Benefits

Certain employees of PPL's subsidiaries are eligible for pension benefits under non-contributory defined benefit pension plans with benefits based on length of service and final average pay, as defined by the plans.

Effective January 1, 2012, PPL's primary defined benefit pension plan was closed to all newly hired salaried employees. Effective July 1, 2014, PPL's primary defined benefit pension plan was closed to all newly hired bargaining unit employees. Newly hired employees are eligible to participate in the PPL Retirement Savings Plan, a 401(k) savings plan with enhanced employer contributions.

The defined benefit pension plans of LKE and its subsidiaries were closed to new salaried and bargaining unit employees hired after December 31, 2005. Employees hired after December 31, 2005 receive additional company contributions above the standard matching contributions to their savings plans. The pension plans sponsored by LKE and LG&E were merged effective January 1, 2020 into the LG&E and KU Pension Plan. The merged plan is sponsored by LKE. LG&E and KU participate in this plan.

The RIE defined benefit plans provide most union employees, as well as non-union employees hired before January 1, 2011, with a retirement benefit. Supplemental non-qualified, non-contributory executive retirement programs provide additional defined pension benefits for certain executives.

PPL and certain of its subsidiaries also provide supplemental retirement benefits to executives and other key management employees through unfunded nonqualified retirement plans.

Certain employees of PPL's subsidiaries are eligible for certain health care and life insurance benefits upon retirement through contributory plans. Effective January 1, 2014, the PPL Postretirement Medical Plan was closed to all newly hired salaried employees. Effective July 1, 2014, the PPL Postretirement Medical Plan was closed to all newly hired bargaining unit employees. Effective January 1, 2024, newly hired salaried employees and certain bargaining unit employees of LKE will no longer be eligible for postretirement medical benefits under the LKE Postretirement Plan. Postretirement health benefits may be paid from 401(h) accounts established as part of the PPL Retirement Plan and the LG&E and KU Pension Plan within the PPL Services Corporation Master Trust, funded VEBA trusts and company funds.

The Rhode Island postretirement benefit plans provide health care and life insurance coverage to eligible retired employees. Eligibility is based on age and length of service requirements and, in most cases, retirees must contribute to the cost of their coverage.

(PPL)

The following table provides the components of net periodic defined benefit costs (credits) for PPL's pension and other postretirement benefit plans for the years ended December 31.

	Pension Benefits			Other Postretirement Benefits		
	2024	2023	2022	2024	2023	2022
Net periodic defined benefit costs (credits):						
Service cost	$ 35	$ 34	$ 51	$ 6	$ 6	$ 7
Interest cost	183	188	144	29	30	20
Expected return on plan assets	(299)	(309)	(276)	(30)	(30)	(28)
Amortization of:						
Prior service cost (credit)	3	6	8	1	1	1
Actuarial (gain) loss	10	2	51	(5)	(5)	(5)
Net periodic defined benefit costs (credits) prior to settlements and termination benefits	(68)	(79)	(22)	1	2	(5)
Settlements (a)	—	—	23	—	—	—
Net periodic defined benefit costs (credits)	$ (68)	$ (79)	$ 1	$ 1	$ 2	$ (5)
Other Changes in Plan Assets and Benefit Obligations Recognized in OCI and Regulatory Assets/Liabilities - Gross:						
Net (loss)/gain allocated at acquisition	$ —	$ —	$ 33	$ —	$ —	$ (49)
Settlement	—	—	(23)	—	—	—
Net (gain) loss	134	193	242	1	(6)	—
Prior service cost (credit)	(13)	2	—	—	—	—
Amortization of:						
Prior service (cost) credit	(3)	(6)	(8)	(1)	(1)	(1)
Actuarial gain (loss)	(10)	(2)	(51)	5	5	5
Total recognized in OCI and regulatory assets/liabilities	108	187	193	5	(2)	(45)
Total recognized in net periodic defined benefit costs, OCI and regulatory assets/liabilities	$ 40	$ 108	$ 194	$ 6	$ —	$ (50)

(a) Settlement charges incurred as a result of the amount of lump sum payment distributions, primarily from the LKE qualified pension plan. In accordance with existing regulatory accounting treatment, LG&E and KU have primarily maintained the settlement charge in regulatory assets to be amortized in accordance with existing regulatory practice. The portion of the settlement attributed to LKE's operations outside of the jurisdiction of the KPSC has been charged to expense.

For PPL's pension and postretirement benefits, the amounts recognized in OCI and regulatory assets/liabilities for the years ended December 31 were as follows:

	Pension Benefits			Other Postretirement Benefits		
	2024	2023	2022	2024	2023	2022
OCI	$ 25	$ 52	$ 142	$ 2	$ —	$ 13
Regulatory assets/liabilities	83	135	51	3	(2)	(58)
Total recognized in OCI and regulatory assets/liabilities	$ 108	$ 187	$ 193	$ 5	$ (2)	$ (45)

(PPL)

PPL uses base mortality tables issued by the Society of Actuaries for all defined benefit pension and other postretirement benefit plans. The Pri-2012 base table and the MP-2020 projection scale with varying adjustment factors based on the underlying demographic and geographic differences and experience of the plan participants was used for all periods.

The following weighted-average assumptions were used in the valuation of the benefit obligations at December 31.

	Pension Benefits		Other Postretirement Benefits	
	2024	2023	2024	2023
PPL				
Discount rate	5.93 %	5.52 %	5.91 %	5.54 %
Rate of compensation increase	3.43 %	3.43 %	3.44 %	3.43 %

The following weighted-average assumptions were used to determine the net periodic defined benefit costs for the years ended December 31.

	Pension Benefits			Other Postretirement Benefits		
	2024	2023	2022	2024	2023	2022
PPL						
Discount rate	5.52 %	5.52 %	3.35 %	5.54 %	5.54 %	3.54 %
Rate of compensation increase	3.43 %	3.43 %	3.74 %	3.43 %	3.43 %	2.84 %
Expected return on plan assets	8.25 %	8.25 %	7.25 %	7.28 %	7.38 %	6.52 %

(a) The expected long-term rates of return for pension and other postretirement benefits are based on management's projections using a best-estimate of expected returns, volatilities and correlations for each asset class. Each plan's specific current and expected asset allocations are also considered in developing a reasonable return assumption.

The following table provides the assumed health care cost trend rates for the years ended December 31:

	2024	2023	2022
PPL			
Health care cost trend rate assumed for next year			
– obligations	7.00 %	6.25 %	6.50 %
– cost	6.25 %	6.50 %	6.25 %
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)			
– obligations	5.00 %	5.00 %	5.00 %
– cost	5.00 %	5.00 %	5.00 %
Year that the rate reaches the ultimate trend rate			
– obligations	2033	2029	2029
– cost	2029	2029	2027

The funded status of PPL's plans at December 31 was as follows:

	Pension Benefits		Other Postretirement Benefits	
	2024	2023	2024	2023
Change in Benefit Obligation				
Benefit Obligation, beginning of period	$ 3,454	$ 3,333	$ 538	$ 534
Service cost	35	34	6	6
Interest cost	183	188	29	30
Participant contributions	—	—	8	9
Plan amendments	(13)	3	—	—
Actuarial (gain) loss	(131)	179	(4)	18
Settlements	—	(3)	—	—
Gross benefits paid	(284)	(280)	(56)	(59)
Federal subsidy	—	—	2	—
Benefit Obligation, end of period	3,244	3,454	523	538
Change in Plan Assets				
Plan assets at fair value, beginning of period	3,176	3,149	438	417
Actual return on plan assets	34	297	25	54
Employer contributions	10	13	14	16
Participant contributions	—	—	7	7
Transfer out (a)	—	—	(13)	—
Settlements	—	(3)	—	—
Gross benefits paid	(284)	(280)	(54)	(56)
Plan assets at fair value, end of period	2,936	3,176	417	438
Funded Status, end of period	$ (308)	$ (278)	$ (106)	$ (100)
Amounts recognized in the Balance Sheets consist of:				
Noncurrent asset	$ 19	$ 7	$ 8	$ 10
Current liability	(10)	(10)	(13)	(14)
Noncurrent liability	(317)	(275)	(101)	(96)
Net amount recognized, end of period	$ (308)	$ (278)	$ (106)	$ (100)
Amounts recognized in AOCI and regulatory assets/liabilities (pre-tax) consist of:				
Prior service cost (credit)	$ (6)	$ 11	$ 9	$ 10
Net actuarial (gain) loss	1,164	1,017	(90)	(96)
Total	$ 1,158	$ 1,028	$ (81)	$ (86)
Total accumulated benefit obligation for defined benefit pension plans	$ 3,116	$ 3,312		

(a) Transfer of excess funds from the PPL Bargaining Unit Retiree Health Plan VEBA to be used to pay medical claims of active bargaining unit employees.

For PPL's pension and other postretirement benefit plans, the amounts recognized in AOCI and regulatory assets/liabilities at December 31 were as follows:

	Pension Benefits		Other Postretirement Benefits	
	2024	2023	2024	2023
AOCI	$ 283	$ 235	$ 16	$ 14
Regulatory assets/liabilities	875	793	(97)	(100)
Total	$ 1,158	$ 1,028	$ (81)	$ (86)

The actuarial gain for pension plans in 2024 was primarily related to a change in the discount rate used to measure the benefit obligations of those plans. The actuarial loss for pension plans in 2023 was related to a change in the discount rate used to measure the benefit obligations of those plans.

The following tables provide information on pension plans where the projected benefit obligation (PBO) or accumulated benefit obligation (ABO) exceed the fair value of plan assets:

	PBO in excess of plan assets	
	2024	2023
Projected benefit obligation	$ 2,719	$ 2,891
Fair value of plan assets	2,392	2,606

	ABO in excess of plan assets	
	2024	2023
Accumulated benefit obligation	$ 2,618	$ 1,773
Fair value of plan assets	2,392	1,594

(PPL Electric)

Although PPL Electric does not directly sponsor any defined benefit plans, it is allocated a portion of the funded status and costs of plans sponsored by PPL Services based on its participation in those plans, which management believes are reasonable. The actuarially determined obligations of current active employees and retirees are used as a basis to allocate total plan activity, including active and retiree costs and obligations. Allocations to PPL Electric resulted in assets/(liabilities) at December 31 as follows:

	2024	2023
Pension	$ (83)	$ (65)
Other postretirement benefits	(60)	(55)

(LG&E)

Although LG&E does not directly sponsor any defined benefit plans, it is allocated a portion of the funded status and costs of plans sponsored by LKE. LG&E is also allocated costs of defined benefits plans from LKS for defined benefit plans sponsored by LKE. See Note 13 for additional information on costs allocated to LG&E from LKS. These allocations are based on LG&E's participation in those plans, which management believes are reasonable. The actuarially determined obligations of current active employees and retired employees of LG&E are used as a basis to allocate total plan activity, including active and retiree costs and obligations. Allocations to LG&E resulted in assets/(liabilities) at December 31 as follows:

	2024	2023
Pension	$ 29	$ 34
Other postretirement benefits	(44)	(44)

(KU)

Although KU does not directly sponsor any defined benefit plans, it is allocated a portion of the funded status and costs of plans sponsored by LKE. KU is also allocated costs of defined benefit plans from LKS for defined benefit plans sponsored by LKE. See Note 13 for additional information on costs allocated to KU from LKS. These allocations are based on KU's participation in those plans, which management believes are reasonable. The actuarially determined obligations of current active employees and retired employees of KU are used as a basis to allocate total plan activity, including active and retiree costs and obligations. Allocations to KU resulted in assets/(liabilities) at December 31 as follows.

	2024	2023
Pension	$ 46	$ 51
Other postretirement benefits	(8)	(9)

Plan Assets - Pension Plans

(PPL)

All of PPL's qualified pension plans are invested in the PPL Services Corporation Master Trust (the Master Trust) that also includes 401(h) accounts that are restricted for certain other postretirement benefit obligations of PPL, RIE and LKE. The investment strategy for the Master Trust is to achieve a risk-adjusted return on a mix of assets that, in combination with PPL's funding policy, will ensure that sufficient assets are available to provide long-term growth and liquidity for benefit payments,

while also managing the duration of the assets to complement the duration of the liabilities. The Master Trust benefits from a wide diversification of asset types, investment fund strategies and external investment fund managers, and therefore has no significant concentration of risk.

The investment policy of the Master Trust outlines investment objectives and defines the responsibilities of the EBPB, external investment managers, investment advisor and trustee and custodian. The investment policy is reviewed annually by PPL's Board of Directors.

The EBPB created a risk management framework around the trust assets and pension liabilities. This framework considers the trust assets as being composed of three sub-portfolios: growth, immunizing and liquidity portfolios. The growth portfolio is comprised of investments that generate a return at a reasonable risk, including equity securities, certain debt securities and alternative investments. The immunizing portfolio consists of debt securities, generally with long durations, and derivative positions. The immunizing portfolio is designed to offset a portion of the change in the pension liabilities due to changes in interest rates. The liquidity portfolio consists primarily of cash and cash equivalents.

Target allocation ranges have been developed for each portfolio based on input from external consultants with a goal of limiting funded status volatility. The EBPB monitors the investments in each portfolio and seeks to obtain a target portfolio that emphasizes reduction of risk of loss from market volatility. In pursuing that goal, the EBPB establishes revised guidelines from time to time. EBPB investment guidelines as of the end of 2024 are presented below.

The asset allocation for the trust and the target allocation by portfolio at December 31 are as follows:

	Percentage of trust assets		2024
	2024	2023	Target Asset Allocation
Growth Portfolio	**55 %**	**54 %**	**55 %**
Equity securities	30 %	31 %	
Debt securities (a)	13 %	12 %	
Alternative investments	12 %	11 %	
Immunizing Portfolio	**43 %**	**43 %**	**43 %**
Debt securities (a)	35 %	36 %	
Derivatives (b)	8 %	7 %	
Liquidity Portfolio	**2 %**	**3 %**	**2 %**
Total	100 %	100 %	100 %

(a) Includes commingled debt funds, which PPL treats as debt securities for asset allocation purposes.
(b) Includes posted collateral to support derivative instruments subject to counterparty risk.

(PPL)

The fair value of net assets in the Master Trust by asset class and level within the fair value hierarchy was:

	December 31, 2024				December 31, 2023			
	Fair Value Measurements Using				Fair Value Measurements Using			
	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
PPL Services Corporation Master Trust								
Cash and cash equivalents	$ 212	$ 212	$ —	$ —	$ 226	$ 226	$ —	$ —
Equity securities:								
U.S. Equity	63	63	—	—	36	36	—	—
U.S. Equity fund measured at NAV (a)	461	—	—	—	542	—	—	—
International equity fund at NAV (a)	376	—	—	—	431	—	—	—
Commingled debt measured at NAV (a)	461	—	—	—	528	—	—	—
Debt securities:								
U.S. Treasury and U.S. government sponsored agency	150	149	1	—	159	159	—	—
Corporate	867	—	848	19	915	—	906	9
Other	13	—	13	—	14	—	13	1
Alternative investments:								
Real estate measured at NAV (a)	72	—	—	—	61	—	—	—
Private equity measured at NAV (a)	114	—	—	—	105	—	—	—
Private credit partnerships measured at NAV (a)	16	—	—	—	13	—	—	—
Hedge funds measured at NAV (a)	181	—	—	—	192	—	—	—
Derivatives	(38)	—	(38)	—	93	—	93	—
PPL Services Corporation Master Trust assets, at fair value	2,948	$ 424	$ 824	$ 19	3,315	$ 421	$ 1,012	$ 10
Receivables and payables, net (b)	102				(16)			
401(h) accounts restricted for other postretirement benefit obligations	(114)				(124)			
Total PPL Services Corporation Master Trust pension assets	$ 2,936				$ 3,175			

(a) In accordance with accounting guidance, certain investments that are measured at fair value using the net asset value per share (NAV), or its equivalent, have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position.

(b) Receivables and payables, net represents amounts for investments sold/purchased but not yet settled along with interest and dividends earned but not yet received.

A reconciliation of the Master Trust assets classified as Level 3 at December 31, 2024 is as follows:

	Corporate debt
Balance at beginning of period	$ 10
Actual return on plan assets:	
Relating to assets still held at the reporting date	(2)
Relating to assets sold during the period	7
Purchases, sales and settlements	4
Balance at end of period	$ 19

A reconciliation of the Master Trust assets classified as Level 3 at December 31, 2023 is as follows:

	Corporate debt
Balance at beginning of period	$ 16
Actual return on plan assets:	
Relating to assets still held at the reporting date	(2)
Relating to assets sold during the period	4
Purchases, sales and settlements	(8)
Balance at end of period	$ 10

Cash and cash equivalents include deposits in banks, collateral accounts with brokers, and short-term investment funds, for which the carrying amounts disclosed approximate fair value based on their short-term nature.

The market approach is used to measure fair value of equity securities. The fair value measurements of equity securities (excluding commingled funds), which are generally classified as Level 1, are based on quoted prices in active markets. These securities represent actively and passively managed investments that are managed against various equity indices.

Investments in commingled equity and debt funds are categorized as equity securities. Investments in commingled equity funds include funds that invest in U.S. and international equity securities. Investments in commingled debt funds include funds that invest in a diversified portfolio of emerging market debt obligations, as well as funds that invest in investment grade long-duration fixed-income securities.

The fair value measurements of debt securities are generally based on evaluations that reflect observable market information, such as actual trade information for identical securities or for similar securities, adjusted for observable differences. The fair value of debt securities is generally measured using a market approach, including the use of pricing models, which incorporate observable inputs. Common inputs include benchmark yields, relevant trade data, broker/dealer bid/ask prices, benchmark securities and credit valuation adjustments. When necessary, the fair value of debt securities is measured using the income approach, which incorporates similar observable inputs as well as payment data, future predicted cash flows, collateral performance and new issue data. For the Master Trust, these securities represent investments in securities issued by U.S. Treasury and U.S. government sponsored agencies; investments securitized by residential mortgages, auto loans, credit cards and other pooled loans; investments in investment grade and non-investment grade bonds issued by U.S. companies across several industries; investments in debt securities issued by foreign governments and corporations.

Investments in real estate represent an investment in a partnership whose purpose is to manage investments in U.S. real estate properties diversified geographically and across major property types (e.g., office, industrial, retail, etc.). The partnership has limitations on the amounts that may be redeemed based on available cash to fund redemptions. Additionally, the general partner may decline to accept redemptions when necessary to avoid adverse consequences for the partnership, including legal and tax implications, among others. The fair value of the investment is based upon a partnership unit value.

Investments in private equity represent interests in partnerships in multiple early-stage venture capital funds and private equity fund of funds that use a number of diverse investment strategies. The partnerships have limited lives of at least 10 years, after which liquidating distributions will be received. Prior to the end of each partnership's life, the investment cannot be redeemed with the partnership; however, the interest may be sold to other parties, subject to the general partner's approval. Fair value is based on an ownership interest in partners' capital to which a proportionate share of net assets is attributed.

Investments in private credit represent pools of actively managed loans that span capital structure and borrower type. Strategies carry different types and levels of risk. Returns from those strategies will vary in terms of yield, fees generated, loan loss rates and the pace of principal repayment. Investments have limited lives of approximately 2-8 years. The investment cannot be redeemed with the general partner; however, the interest may be sold to other parties, subject to the general partner’s approval. Fair value is based on an ownership interest in partners’ capital to which a proportionate share of net assets is attributed.

At December 31, 2024, the Master Trust had unfunded commitments of $59 million that may be required during the lives of the real estate, private equity and private credit partnerships.
Investments in hedge funds represent investments in a fund of hedge funds. Hedge funds seek a return utilizing a number of diverse investment strategies. The strategies, when combined, aim to reduce volatility and risk while attempting to deliver positive returns under most market conditions. Major investment strategies for the fund of hedge funds include long/short equity, tactical trading, event driven, and relative value. Shares may be redeemed with 45 days prior written notice. The fund is subject to short term lockups and other restrictions. The fair value for the fund has been estimated using the net asset value per share.

The fair value measurements of derivative instruments utilize various inputs that include quoted prices for similar contracts or market-corroborated inputs. In certain instances, these instruments may be valued using models, including standard option valuation models and standard industry models. These securities primarily represent investments in treasury futures, total return swaps, interest rate swaps and swaptions (the option to enter into an interest rate swap), which are valued based on quoted prices, changes in the value of the underlying exposure or on the swap details, such as swap curves, notional amount, index and term of index, reset frequency, volatility and payer/receiver credit ratings.

Plan Assets - Other Postretirement Benefit Plans

The investment strategy with respect to other postretirement benefit obligations is to fund VEBA trusts and/or 401(h) accounts with voluntary contributions and to invest in a tax efficient manner. Excluding the 401(h) accounts included in the Master Trust, other postretirement benefit plans are invested in a mix of assets for long-term growth with an objective of earning returns that provide liquidity as required for benefit payments. These plans benefit from diversification of asset types, investment fund strategies and investment fund managers and, therefore, have no significant concentration of risk. Equity securities include investments in a large-cap commingled fund and a global equity exchange-traded fund. Ownership interests in commingled funds that invest entirely in debt securities are classified as equity securities, but treated as debt securities for asset allocation and target allocation purposes. Ownership interests in money market funds are treated as cash and cash equivalents for asset allocation and target allocation purposes. The asset allocation for the PPL VEBA trusts and the target allocation, by asset class, at December 31 are detailed below.

	Percentage of plan assets		Target Asset Allocation
	2024	2023	2024
Asset Class			
Equity securities	45 %	46 %	45 %
Debt securities (a)	49 %	48 %	49 %
Cash and cash equivalents (b)	6 %	6 %	6 %
Total	100 %	100 %	100 %

(a) Includes commingled debt funds and debt securities.
(b) Includes money market funds.

The fair value of assets in the other postretirement benefit plans by asset class and level within the fair value hierarchy was:

	December 31, 2024				December 31, 2023			
	Fair Value Measurement Using				Fair Value Measurement Using			
	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
Money market funds	$ 19	$ 19	$ —	$ —	$ 20	$ 20	$ —	$ —
Equity securities:								
Large-cap equity fund measure at NAV (a)	71	—	—	—	76	—	—	—
Commingled debt fund measured at NAV (a)	78	—	—	—	84	—	—	—
Global equity exchange-traded fund	70	70	—	—	72	72	—	—
Long-term bond exchange-traded fund	74	74	—	—	74	74	—	—
Total VEBA trust assets, at fair value	312	$ 163	$ —	$ —	326	$ 166	$ —	$ —
Receivables and payables, net (b)	(9)				(12)			
401(h) account assets	114				124			
Total other postretirement benefit plan assets	$ 417				$ 438			

(a) In accordance with accounting guidance certain investments that are measured at fair value using the net asset value per share (NAV), or its equivalent, have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position.
(b) Receivables and payables represent amounts for investments sold/purchased but not yet settled along with interest and dividends earned but not yet received.

Investments in money market funds represent investments in funds that invest primarily in a diversified portfolio of investment grade money market instruments, including, but not limited to, commercial paper, notes, repurchase agreements and other evidences of indebtedness with a maturity not exceeding 13 months from the date of purchase. The primary objective of the fund is a level of current income consistent with stability of principal and liquidity. Redemptions can be made daily on this fund.

Investments in large-cap equity securities represent investments in a passively managed equity index fund that invests in securities and a combination of other collective funds. Fair value measurements are not obtained from a quoted price in an active market but are based on firm quotes of net asset values per share as provided by the trustee of the fund. Redemptions can be made daily on this fund.

Investments in commingled debt securities represent investments in a fund that invests in a diversified portfolio of investment grade long-duration fixed income securities. Redemptions can be made daily on these funds.

Investments in global equity exchange-traded fund represents a passively-managed pooled investment vehicle that invests in developed market equities and is designed to track the performance of the MSCI World Index. Fair value measurements can be obtained from a quoted price on the exchange. Redemptions can be made daily on this fund.

Investments in long-term bond exchange-traded fund represents a passively-managed pooled investment vehicle that is designed to track the performance of the Bloomberg U.S. Long Government/Credit Float Adjusted Index, which includes all medium and larger issues of U.S. Government, investment-grade corporate and investment-grade international dollar-denominated bonds that have maturities of greater than 10 years. Fair value measurements can be obtained from a quoted price on the exchange. Redemptions can be made daily on this fund.

Expected Cash Flows - Defined Benefit Plans *(PPL)*

PPL does not plan to contribute to its pension plans in 2025, as PPL's defined benefit pension plans have the option to utilize available prior year credit balances to meet current and future contribution requirements.

PPL sponsors various non-qualified supplemental pension plans for which no assets are segregated from corporate assets. PPL expects to make approximately $10 million of benefit payments under these plans in 2025.

PPL is not required to make contributions to its other postretirement benefit plans that are funded through VEBA trusts and 401(h) accounts. However, postretirement benefits for certain non-union employees are not funded in such trusts. PPL pays for these benefits from its general assets and expects to make $13 million of postretirement benefit plan payments for these employees in 2025.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid by the plans and the following federal subsidy payments are expected to be received by PPL.

		Other Postretirement	
	Pension	Benefit Payment	Expected Federal Subsidy
2025	$ 304	$ 50	$ —
2026	297	49	—
2027	288	49	—
2028	282	48	—
2029	276	47	—
2030-2034	1,298	218	—

Savings Plans *(All Registrants)*

Substantially, all employees of PPL's subsidiaries are eligible to participate in deferred savings plans (401(k)s). Employer contributions to the plans were:

	2024	2023	2022
PPL	$ 53	$ 48	$ 36
PPL Electric	9	8	6
LG&E	8	8	7
KU	6	6	5

11. Jointly Owned Facilities

(PPL, LG&E and KU)

At December 31, 2024 and 2023, the Balance Sheets reflect the owned interests in the generating plants listed below.

	Ownership Interest	Electric Plant	Accumulated Depreciation	Construction Work in Progress
PPL				
December 31, 2024				
Trimble County Unit 1	75.00 %	$ 462	$ 124	$ 1
Trimble County Unit 2	75.00 %	1,549	323	10
December 31, 2023				
Trimble County Unit 1	75.00 %	$ 464	$ 110	$ —
Trimble County Unit 2	75.00 %	1,490	300	49
LG&E				
December 31, 2024				
E.W. Brown Units 6-7	38.00 %	$ 53	$ 29	$ —
Paddy's Run Unit 13 & E.W. Brown Unit 5	53.00 %	52	30	—
Trimble County Unit 1	75.00 %	462	124	1
Trimble County Unit 2	14.25 %	472	79	5
Trimble County Units 5-6	29.00 %	37	19	—
Trimble County Units 7-10	37.00 %	82	41	1
Cane Run Unit 7	22.00 %	137	27	—
E.W. Brown Solar Unit	39.00 %	10	4	—
Solar Share	44.00 %	3	—	—
Mercer Solar	37.00 %	10	—	1
Mill Creek 5	31.00 %	—	—	74
Brown Wind	36.00 %	—	—	—
December 31, 2023				
E.W. Brown Units 6-7	38.00 %	$ 53	$ 27	$ —
Paddy's Run Unit 13 & E.W. Brown Unit 5	53.00 %	52	29	—
Trimble County Unit 1	75.00 %	464	110	—
Trimble County Unit 2	14.25 %	447	74	25
Trimble County Units 5-6	29.00 %	37	17	—
Trimble County Units 7-10	37.00 %	82	39	—
Cane Run Unit 7	22.00 %	127	25	3
E.W. Brown Solar Unit	39.00 %	10	3	—
Solar Share	44.00 %	3	—	—
Mercer Solar	37.00 %	7	—	—
Mill Creek 5	31.00 %	—	—	2
Brown Wind	36.00 %	—	—	—

	Ownership Interest	Electric Plant	Accumulated Depreciation	Construction Work in Progress
KU				
December 31, 2024				
E.W. Brown Units 6-7	62.00 %	$ 87	$ 48	$ —
Paddy's Run Unit 13 & E.W. Brown Unit 5	47.00 %	46	26	—
Trimble County Unit 2	60.75 %	1,077	224	5
Trimble County Units 5-6	71.00 %	87	44	—
Trimble County Units 7-10	63.00 %	136	69	1
Cane Run Unit 7	78.00 %	485	95	1
E.W. Brown Solar Unit	61.00 %	16	6	—
Solar Share	56.00 %	4	1	—
Mercer Solar	63.00 %	16	—	2
Mill Creek 5	69.00 %	—	—	164
Brown Wind	64.00 %	1	—	—
December 31, 2023				
E.W. Brown Units 6-7	62.00 %	$ 87	$ 45	$ —
Paddy's Run Unit 13 & E.W. Brown Unit 5	47.00 %	46	25	—
Trimble County Unit 2	60.75 %	1,043	227	24
Trimble County Units 5-6	71.00 %	86	41	—
Trimble County Units 7-10	63.00 %	135	65	—
Cane Run Unit 7	78.00 %	449	90	10
E.W. Brown Solar Unit	61.00 %	16	5	—
Solar Share	56.00 %	4	—	—
Mercer Solar	63.00 %	12	—	1
Mill Creek 5	69.00 %	—	—	3
Brown Wind	64.00 %	1	—	—

Each subsidiary owning these interests provides its own funding for its share of the facility. Each receives a portion of the total output of the generating plants equal to its percentage ownership. The share of fuel and other operating costs associated with the plants is included in the corresponding operating expenses on the Statements of Income.

12. Commitments and Contingencies

Energy Purchase Commitments

(PPL, LG&E and KU)

LG&E and KU enter into purchase contracts to supply the coal and natural gas requirements for generation facilities and LG&E's retail natural gas supply operations. These contracts include the following commitments:

Contract Type	Maximum Maturity Date
Natural Gas Fuel	2026
Natural Gas Retail Supply	2025
Coal	2030
Coal Transportation and Fleeting Services	2033
Natural Gas Transportation	2055

LG&E and KU have a PPA with OVEC expiring in June 2040. See footnote (d) to the table in "Guarantees and Other Assurances" below for information on the OVEC power purchase contract. Future obligations for power purchases from OVEC are demand payments, comprised of debt-service payments and contractually-required reimbursements of plant operating, maintenance and other expenses, and are projected as follows:

	LG&E	KU	Total
2025	$ 25	$ 11	$ 36
2026	27	12	39
2027	27	12	39
2028	25	11	36
2029	25	11	36
Thereafter	177	79	256
Total	$ 306	$ 136	$ 442

LG&E and KU had total energy purchases under the OVEC PPA for the years ended December 31 as follows:

	2024	2023	2022
LG&E	$ 21	$ 20	$ 21
KU	9	9	9
Total	$ 30	$ 29	$ 30

(PPL)

RIE enters into purchase contracts to supply electricity for electricity distribution operations and for the delivery, storage and supply of natural gas for RIE's retail natural gas operations.

These contracts include the following commitments:

Contract Type	Maximum Maturity Date
Electric power	2027
Gas-related	Beyond 2030

RIE's commitments under these long-term contracts subsequent to December 31, 2024 are summarized in the table below.

	Total	2025	2026-2027	2028-2029	Thereafter
Energy Purchase Obligations	$ 936	$ 274	$ 240	$ 122	$ 300

Long-term Contracts for Renewable Energy *(PPL)*

Several of the obligations included in the table above relate to certain long-term contracts for renewable energy, including:

- the Deepwater Wind PPA, involving a proposal for a small-scale renewable energy generation project of up to eight offshore wind turbines with an aggregate nameplate capacity of up to 30 MW to benefit the Town of New Shoreham and an underwater cable to Block Island, which entered into service in October 2016;
- the Three-State Procurement, involving six clean energy long-term contracts pursuant to the Rhode Island Long-Term Contracting Standard (LTCS) of which 36.427 MW is currently operational and with respect to which RIE collects 2.75% remunerations in the annual payments pursuant to the LTCS; and
- the Offshore Wind Energy Procurement, pursuant to a 20-year PPA with Deep Water Wind Rev I, LLC (Revolution Wind), with an expected nameplate capacity of 408 MW expected to be operational in 2026; this contract was approved without remuneration but allows RIE to seek costs incurred under the agreement.

In addition, RIE is obligated under the LTCS (as amended in 2014) to annually solicit for renewable projects until 90 MW of renewable contracting capacity has been secured. The RIPUC-approved solicitations currently in service include: (i) a 15-year PPA with Orbit Energy Rhode Island, LLC for a 3.2 MW nameplate anaerobic digester biogas project located in Johnston, Rhode Island, placed in service in 2017, (ii) a 15-year PPA with Black Bear Development Holdings, LLC for a 3.9 MW nameplate run-of-river hydroelectric plant located in Orono, Maine, placed in service in 2013, (iii) a 15-year PPA with Copenhagen Wind Farm, LLC for an 80 MW nameplate land-based wind project located in Denmark, New York, placed in

service in 2018, and (iv) a 15-year PPA with Rhode Island LFG Genco, LLC for a 32.1 MW nameplate combined cycle combustion turbine generating facility fueled by a landfill gas project located in Johnston, Rhode Island, placed in service in 2013. On October 7, 2024, RIE issued an RFP soliciting 20 MW through 150 MW of nameplate capacity of renewable contracting capacity; this solicitation is driven by a terminated PPA and is required in order to fulfill the 90 MW under LTCS.

In addition to the LTCS, RIE has conditionally awarded 200 MW under the 2023 Rhode Island Offshore Wind RFP for newly developed offshore wind energy projects, under the Affordable Clean Energy Security Act (ACES), as amended in 2022. RIE is currently in the contract negotiation period. RIE must negotiate in good faith to achieve a commercially reasonable contract and may file such contract with the RIPUC for approval once negotiations are complete, which is tentatively scheduled for March 2025.

As approved by the RIPUC, RIE is allowed to pass through commodity-related/purchased power costs to customers and collect remuneration equal to 2.75% for long-term contracts approved prior to January 1, 2022, pursuant to LTCS as amended in 2022, and that have achieved commercial operation. For long-term contracts approved pursuant to LTCS or ACES, both as amended, on or after January 1, 2022, RIE is entitled to financial remuneration equal to 1.0% through December 31, 2026, for those projects that are commercially operating. For long-term contracts approved pursuant to LTCS or ACES on or after January 1, 2027, RIE is not entitled to any financial remuneration, unless otherwise granted by the RIPUC. Also, the 2022 amendments to LTCS and ACES added a provision, which provides that for any calendar year in which RIE's actual return on equity exceeds the return on equity allowed by the RIPUC in the last general rate case, the RIPUC may adjust any or all remuneration to assure that such remuneration does not result in or contribute toward RIE earning above its allowed return for such calendar year.

Legal Matters

(All Registrants)

PPL and its subsidiaries are involved in legal proceedings, claims and litigation in the ordinary course of business. PPL and its subsidiaries cannot predict the outcome of such matters, or whether such matters may result in material liabilities, unless otherwise noted.

Narragansett Electric Litigation *(PPL)*

Energy Efficiency Programs Investigation

Narragansett Electric, while under the ownership of National Grid, performed an internal investigation into conduct associated with its energy efficiency programs. On June 27, 2022, the RIPUC opened a new docket (RIPUC Docket No. 22-05-EE) to investigate RIE's actions and the actions of employees of National Grid USA and affiliates during the time RIE was a National Grid USA affiliate being provided services by National Grid USA Service Company, Inc. relating to the manipulation of the reporting of invoices affecting the calculation of past energy efficiency shareholder incentives and the resulting impact on customers. The Rhode Island Attorney General and National Grid USA intervened in the docket and the Rhode Island Division of Public Utilities and Carriers (the Division) is an automatic party in the docket.

On January 19, 2023, the Division filed a motion to dismiss RIPUC Docket No. 22-05-EE without prejudice. As grounds for its motion, the Division stated that sufficient evidence exists in the docket to warrant an independent summary investigation by the Division. If the Division finds sufficient grounds, the Division may proceed to a formal hearing regarding the matters under investigation. Upon the conclusion of its investigation, the Division will provide the RIPUC with a report outlining the Division's findings and final decision. On January 30, 2023, the Rhode Island Attorney General filed an objection to the Division's motion to dismiss; RIE and National Grid USA each filed responses with the RIPUC requesting that any additional action taken by the RIPUC or the Division be considered after National Grid USA completes its internal investigation report, which National Grid USA filed with the RIPUC on March 10, 2023. On February 24, 2023, the Division initiated the independent summary investigation that it had referenced in its motion to dismiss. The RIPUC held a hearing on March 28, 2023 to hear oral arguments regarding the Division's motion to dismiss and subsequently denied the motion. On November 27, 2023, the Division filed testimony recommending the RIPUC disallow a portion of the performance incentive awarded from 2012 through 2021. On January 19, 2024, the Division and the Rhode Island Attorney General filed their respective briefs recommending that the RIPUC assess financial penalties on the company. The Division also recommended that the RIPUC consider further regulatory investigations and analysis within each of the energy efficiency dockets from 2012 through 2020, to confirm the accuracy of claimed savings and to document all conduct and actions that would trigger penalties. On April 2, 2024, the RIPUC issued an amended order that expressly expands the scope of the proceeding to address issues of accountability and the question of whether statutory penalties should be assessed against RIE relating to the manipulation of the

reporting of invoices affecting the recovery of past shareholder incentives and the resulting impact on RIE's customers. This RIPUC proceeding remains open and, in parallel, the Division's summary investigation remains ongoing. In the RIPUC proceeding, RIE and National Grid USA filed testimony on June 14, 2024, supporting their position that the appropriate amount to be refunded to the energy efficiency program is less than $1 million. The Division's current position is that $11 million is the appropriate amount to be refunded to the energy efficiency program. This testimony does not address potential statutory penalties and the Division's testimony on potential statutory penalties is due February 28, 2025. The Division's testimony on accountability and potential statutory penalties is currently due February 21, 2025, and RIE's and National Grid's reply testimony will occur at the evidentiary hearings scheduled for March 2025. At this time, it is not possible to predict the final outcome, or determine the total amount of any additional liabilities that may be incurred by RIE in connection with this matter or the Division's summary investigation. RIE does not expect this matter will have a material adverse effect on its results of operations, financial position or cash flows.

E.W. Brown Environmental Assessment *(PPL and KU)*

KU is undertaking extensive remedial measures at the E.W. Brown plant including closure of the former ash pond, implementation of a groundwater remedial action plan and performance of a corrective action plan including aquatic study of adjacent surface waters and risk assessment. The aquatic study and risk assessment are being undertaken pursuant to a 2017 agreed Order with the Kentucky Energy and Environment Cabinet (KEEC). KU conducted sampling of Herrington Lake in 2017 and 2018. In June 2019, KU submitted to the KEEC the required aquatic study and risk assessment, conducted by an independent third-party consultant, finding that discharges from the E.W. Brown plant have not had any significant impact on Herrington Lake and that the water in the lake is safe for recreational use and meets safe drinking water standards. On May 31, 2021, the KEEC approved the report and released a response to public comments. On August 6, 2021, KU submitted a *Supplemental Remedial Alternatives Analysis* report to the KEEC that outlines proposed additional fish, water, and sediment testing. On February 18, 2022, the KEEC provided approval to KU to proceed with the proposed sampling, which commenced in the spring of 2022. On November 17, 2022, KU submitted a *Supplemental Performance Monitoring Report* to the KEEC finding that there are no significant unaddressed risks to human health or the environment at the plant. KU revised the *Supplemental Performance Monitoring Report* on June 8, 2023, in response to KEEC comments from April 24, 2023. On September 1, 2023, the KEEC requested KU to propose additional monitoring or remedial measures. KU submitted a revised *Supplemental Performance Monitoring and Corrective Action Completion* on December 28, 2023. In August 2024, KU submitted a proposed environmental covenant to the KEEC specifying certain site restrictions. Discussions between KU and the KEEC are ongoing.

Water/Waste *(PPL, LG&E and KU)*

ELGs

In 2015, the EPA finalized ELGs for wastewater discharge permits for new and existing steam electricity generating facilities. These guidelines require deployment of additional control technologies providing physical, chemical and biological treatment and mandate operational changes including "zero discharge" requirements for certain wastewaters. The implementation date for individual generating stations was to be determined by the states on a case-by-case basis according to criteria provided by the EPA. In September 2017, the EPA issued a rule to postpone the compliance date for certain requirements. In October 2020, the EPA issued revisions to its best available technology standards for certain wastewaters and potential extensions to compliance dates (the Reconsideration Rule). On May 9, 2024, the EPA issued a final rule modifying the 2020 ELG revisions. The rule increases the stringency of previous control technology and zero discharge requirements, revises certain exemptions for generating units planned for retirement, and requires case-by-case limitations for legacy wastewaters based on the best professional judgment of the state regulators. Legal challenges to the final rule have been consolidated before the U.S. Court of Appeals for the Eighth Circuit. The final rule is currently under evaluation by PPL, LG&E, and KU, but could potentially result in significant operational changes and additional controls for LG&E and KU plants. The ELGs are expected to be implemented by the states or applicable permitting authorities in the course of their normal permitting activities. Certain costs are included in the Registrants' capital plans and expected to be recovered from customers through rate recovery mechanisms, but additional costs and recovery will depend on further regulatory developments at the state level.

CCRs

In 2015, the EPA issued a final rule governing management of CCRs which include fly ash, bottom ash and sulfur dioxide scrubber wastes (2015 CCR Rule). The 2015 CCR Rule imposed extensive new requirements for certain CCR impoundments and landfills, including public notifications, location restrictions, design and operating standards, groundwater monitoring and corrective action requirements, and closure and post-closure care requirements, and specifies restrictions relating to the beneficial use of CCRs. In January 2022, the EPA issued several proposed regulatory determinations, facility notifications, and public announcements which indicate increased scrutiny by the EPA to determine the adequacy of measures taken by facility

owners and operators to achieve closure of CCR surface impoundments and landfills. In particular, the agency indicated that it will focus on certain practices which it views as posing a threat of continuing groundwater contamination. On May 8, 2024, the EPA issued a final rule (2024 CCR Rule) establishing regulatory requirements for inactive surface impoundments at inactive electricity generation facilities (legacy impoundments). The 2024 CCR Rule also establishes identification, groundwater monitoring, corrective action, closure, and post-closure care requirements for all CCR management units, as defined in the rule, at regulated CCR facilities regardless of how or when the CCR was placed. The rule also requires LG&E and KU to complete applicability determinations, implement site security measures, initiate weekly inspections and monthly monitoring of the impoundment, create a website, and complete hazard assessments and reports for its legacy impoundments. Additionally, the rule could potentially subject CCR management units that have previously completed remedial action and closure and certain beneficial use projects to additional federal regulatory requirements. Legal challenges to the rule have been filed in the D.C. Circuit Court, and oral argument is expected in the second half of 2025.

In connection with the 2015 CCR Rule, LG&E and KU recorded adjustments to existing AROs beginning in 2015. In connection with the 2024 CCR Rule, in the second quarter of 2024, LG&E and KU recognized ARO obligations related to preliminary risk assessments, facility evaluations, feasibility studies and sampling. See Note 18 for additional information. The results of those evaluations, as well as future guidance, regulatory determinations, rulemakings, implementation determinations and other developments could potentially require revisions to current LG&E and KU compliance plans including additional monitoring and remediation at surface impoundments and landfills, the cost of which could be material. PPL, LG&E and KU are unable to predict the outcome of the ongoing litigation, rulemaking, and regulatory determinations or potential impacts on current LG&E and KU compliance plans. PPL, LG&E and KU are currently finalizing or revising closure plans and schedules in accordance with applicable regulations and further material changes to AROs, current capital plans or operating costs may be required as estimates are refined based on closure developments, groundwater monitoring results, and regulatory or legal proceedings. Costs relating to this rule are expected to be subject to rate recovery.

LG&E and KU received KPSC approval for a compliance plan associated with the 2015 CCR Rule providing for the closure of impoundments at the Mill Creek, Trimble County, E.W. Brown, and Ghent stations, and construction of process water management facilities at those plants. In addition to the foregoing measures required for compliance with the federal CCR Rule, KU also received KPSC approval for its plans to close impoundments at the retired Green River, Pineville and Tyrone plants to comply with applicable state law. LG&E and KU have completed planned closure measures at most of the subject impoundments and have commenced post closure groundwater monitoring as required at those facilities. LG&E and KU generally expect to complete all impoundment closures within five years of commencement, although a longer period may be required to complete closure of some facilities. Associated costs are expected to be subject to rate recovery.

Superfund and Other Remediation

(All Registrants)

The Registrants are potentially responsible for investigating and remediating contamination under the federal Superfund program and similar state programs. Actions are under way at certain sites including former manufactured gas plants in Pennsylvania, Rhode Island and Kentucky previously owned or operated by, or currently owned by predecessors or affiliates of, PPL subsidiaries.

Depending on the outcome of investigations at identified sites where investigations have not begun or been completed, or developments at sites for which information is incomplete, additional costs of remediation could be incurred. PPL, PPL Electric, LG&E and KU lack sufficient information about such additional sites to estimate any potential liability or range of reasonably possible losses, if any, related to these sites. Such costs, however, are not currently expected to be significant.

The EPA is evaluating the risks associated with polycyclic aromatic hydrocarbons and naphthalene, chemical by-products of manufactured gas plant operations. As a result, individual states may establish stricter standards for water quality and soil cleanup, that could require several PPL subsidiaries to take more extensive assessment and remedial actions at former manufactured gas plants. The Registrants cannot reasonably estimate a range of possible losses, if any, related to these matters.

(PPL and PPL Electric)

PPL Electric is a potentially responsible party for a share of clean-up costs at certain sites. Cleanup actions have been or are being undertaken at these sites as requested by governmental agencies, the costs of which have not been and are not expected to be significant to PPL Electric.

At December 31, 2024 and December 31, 2023, PPL Electric had a recorded liability of $8 million and $8 million, representing its best estimate of the probable loss incurred to remediate these sites.

(PPL)

RIE is a potentially responsible party for a share of clean-up costs at certain sites including former manufactured gas plant facilities formerly owned by the Blackstone Valley Gas and Electric Company and the Rhode Island gas distribution assets of the New England Gas division of Southern Union Company and electric operations at certain RIE facilities. RIE is currently investigating and remediating, as necessary, those sites and certain other properties under agreements with governmental agencies, the costs of which have not been and are not expected to be significant to PPL.

At December 31, 2024 and December 31, 2023, RIE had a recorded liability of $98 million and $99 million, representing its best estimate of the remaining costs of environmental remediation activities. These undiscounted costs are expected to be incurred over approximately 30 years and to be subject to rate recovery. However, remediation costs for each site may be materially higher than estimated, depending on changing technologies and regulatory standards, selected end uses for each site, and actual environmental conditions encountered. RIE has recovered amounts from certain insurers and potentially responsible parties, and, where appropriate, may seek additional recovery from other insurers and potentially responsible parties, but it is uncertain whether, and to what extent, such efforts will be successful.

The RIPUC has approved two settlement agreements that provide for rate recovery of qualified remediation costs of certain contaminated sites located in Rhode Island and Massachusetts. Rate-recoverable contributions for electric operations of approximately $3 million are added annually to RIE's Environmental Response Fund, established with RIPUC approval in March 2000 to address such costs, along with interest and any recoveries from insurance carriers and other third-parties. In addition, RIE recovers approximately $1 million annually for gas operations under a distribution adjustment charge in which the qualified remediation costs are amortized over 10 years. See Note 7 for additional information on RIE's recorded environmental regulatory assets and liabilities.

Regulatory Issues

See Note 7 for information on regulatory matters related to utility rate regulation.

Electricity - Reliability Standards

The NERC is responsible for establishing and enforcing mandatory reliability standards (Reliability Standards) regarding the bulk electric system in North America. The FERC oversees this process and independently enforces the Reliability Standards.

The Reliability Standards have the force and effect of law and apply to certain users of the bulk electric system, including electric utility companies, generators and marketers. Under the Federal Power Act, the FERC may assess civil penalties for certain violations.

PPL Electric, LG&E, KU and RIE monitor their compliance with the Reliability Standards and self-report or self-log potential violations of applicable reliability requirements whenever identified, and submit accompanying mitigation plans, as required. The resolution of a small number of potential violations is pending. Penalties incurred to date have not been significant. Any Regional Reliability Entity determination concerning the resolution of violations of the Reliability Standards remains subject to the approval of the NERC and the FERC.

In the course of implementing their programs to ensure compliance with the Reliability Standards by those PPL affiliates subject to the standards, certain other instances of potential non-compliance may be identified from time to time. The Registrants cannot predict the outcome of these matters, and an estimate or range of possible losses cannot be determined.

Gas - Security Directives *(PPL and LG&E)*

In May and July of 2021, the Department of Homeland Security’s (DHS) Transportation Security Administration released two security directives applicable to certain notified owners and operators of natural gas pipeline facilities (including local distribution companies) that the Transportation Security Administration has determined to be critical. The Transportation Security Administration has determined that LG&E is within the scope of the directive, while RIE has not been notified of this distinction. The first security directive required notified owners/operators to implement cybersecurity incident reporting to the DHS, designate a cybersecurity coordinator, and perform a gap assessment of current entity cybersecurity practices against

certain voluntary Transportation Security Administration security guidelines and report relevant results and proposed mitigation to applicable DHS agencies. The second security directive, revised in July of 2024, requires refinement of the cybersecurity implementation plan and the cybersecurity assessment plan. LG&E does not believe the security directives have had or will have a significant impact on LG&E's operations or financial condition.

Other

Guarantees and Other Assurances

(All Registrants)

In the normal course of business, the Registrants enter into agreements that provide financial performance assurance to third parties on behalf of certain subsidiaries. Examples of such agreements include guarantees, stand-by letters of credit issued by financial institutions and surety bonds issued by insurance companies. These agreements are entered into primarily to support or enhance the creditworthiness attributed to a subsidiary on a stand-alone basis or to facilitate the commercial activities in which these subsidiaries engage.

(PPL)

PPL fully and unconditionally guarantees all of the debt obligations of PPL Capital Funding.

(All Registrants)

The table below details guarantees provided as of December 31, 2024. "Exposure" represents the estimated maximum potential amount of future payments that could be required to be made under the guarantee. The Registrants believe the probability of expected payment/performance under each of these guarantees is remote, except for the guarantees and indemnifications related to the sale of Safari Holdings, which PPL believes are reasonably possible but not probable of occurring. For reporting purposes, on a consolidated basis, the guarantees of PPL include the guarantees of its subsidiary Registrants.

	Exposure at December 31, 2024		Expiration Date
PPL			
Indemnifications related to certain tax liabilities related to the sale of the U.K. utility business	£ 50	(a)	2028
PPL guarantee of Safari payment obligations under certain sale/leaseback financing transactions related to the sale of Safari Holdings	$ 100	(b)	2028
Indemnifications for losses suffered related to items not covered by Aspen Power's representation and warranty insurance associated with the sale of Safari Holdings	140	(c)	Various
LG&E and KU			
LG&E and KU obligation of shortfall related to OVEC		(d)	

(a) PPL WPD Limited entered into a Tax Deed dated June 9, 2021 in which it agreed to a tax indemnity regarding certain potential tax liabilities of the entities sold with respect to periods prior to the completion of the sale, subject to customary exclusions and limitations. Because National Grid Holdings One plc, the buyer, agreed to purchase indemnity insurance, the amount of the cap on the indemnity for these liabilities is £1, except with respect to certain surrenders of tax losses, for which the amount of the cap on the indemnity is £50 million.

(b) PPL guaranteed the payment obligations of Safari under certain sale/leaseback financing transactions executed by Safari. These guarantees will remain in place until Safari exercises its option to buy-out the projects under the sale/leaseback financings by the year 2028. Safari will indemnify PPL for any payments made by PPL or claims against PPL under the sale/leaseback transaction guarantees up to $25 million.

(c) Aspen Power has obtained representation and warranty insurance, therefore, PPL generally has no liability for its representations and warranties under the agreement except for losses suffered related to items not covered. Expiration of these indemnifications range from 18 months to 6 years from the date of the closing of the transaction, and PPL's aggregate liability for these claims will not exceed $140 million subject to certain adjustments plus the support obligations provided by PPL under sale-leaseback financings and PPAs that will be replaced by Aspen Power. PPL's support obligations related to the PPAs were replaced by Aspen Power and terminated on January 8, 2024.

(d) Pursuant to the OVEC power purchase contract, LG&E and KU are obligated to pay for their share of OVEC's excess debt service, post-retirement and decommissioning costs, as well as any shortfall from amounts included within a demand charge designed and expected to cover these costs over the term of the contract. PPL's proportionate share of OVEC's outstanding debt was $81 million at December 31, 2024, consisting of LG&E's share of $56 million and KU's share of $25 million. The maximum exposure and the expiration date of these potential obligations are not presently determinable. See "Energy Purchase Commitments" above for additional information on the OVEC power purchase contract.

The Registrants provide other miscellaneous guarantees through contracts entered into in the normal course of business. These guarantees are primarily in the form of indemnification or warranties related to services or equipment and vary in duration. The amounts of these guarantees often are not explicitly stated, and the overall maximum amount of the obligation under such guarantees cannot be reasonably estimated. Historically, no significant payments have been made with respect to these types of guarantees and the probability of payment/performance under these guarantees is remote.

PPL, on behalf of itself and certain of its subsidiaries, maintains insurance that covers liability assumed under contract for bodily injury and property damage. The coverage provides maximum aggregate coverage of $231 million. This insurance may be applicable to obligations under certain of these contractual arrangements.

13. Related Party Transactions

Wholesale Sales and Purchases *(LG&E and KU)*

LG&E and KU jointly dispatch their generation units with the lowest cost generation used to serve their retail customers. When LG&E has excess generation capacity after serving its own retail customers and its generation cost is lower than that of KU, KU purchases electricity from LG&E and vice versa. These transactions are reflected in the Statements of Income as "Electric revenue from affiliate" and "Energy purchases from affiliate" and are recorded at a price equal to the seller's fuel cost plus any split savings. Savings realized from such intercompany transactions are shared equally between both companies. The volume of energy each company has to sell to the other is dependent on its retail customers' needs and its available generation.

Support Costs *(PPL Electric, LG&E and KU)*

PPL Services and LKS provide the Registrants, their respective subsidiaries and each other with administrative, management and support services. For all services companies, the costs of directly assignable and attributable services are charged to the respective recipients as direct support costs. General costs that cannot be directly attributed to a specific entity are allocated and charged to the respective recipients as indirect support costs. PPL Services and LKS use a three-factor methodology that includes the applicable recipients' invested capital, operation and maintenance expenses and number of employees to allocate indirect costs. PPL Services may also use a ratio of overall direct and indirect costs or a weighted average cost ratio. PPL Services and LKS charged the following amounts for the years ended December 31, including amounts applied to accounts that are further distributed between capital and expense on the books of the recipients, based on methods that are believed to be reasonable.

	2024	2023	2022
PPL Electric from PPL Services	$ 227	$ 222	$ 241
LG&E from LKS	105	115	153
LG&E from PPL Services	66	42	13
KU from LKS	130	150	171
KU from PPL Services	65	48	14

In addition to the charges for services noted above, LKS makes payments on behalf of LG&E and KU for fuel purchases and other costs for products or services provided by third parties. LG&E and KU also provide services to each other and to LKS. Billings between LG&E and KU relate to labor and overheads associated with union and hourly employees performing work for the other company, charges related to jointly-owned generating units and other miscellaneous charges. Tax settlements between PPL and LG&E and KU are reimbursed through LKS.

Intercompany Borrowings

(PPL Electric)

CEP Reserves maintains a $800 million revolving line of credit with a PPL Electric subsidiary. At December 31, 2024, CEP Reserves had $222 million of borrowings outstanding. At December 31, 2023, CEP Reserves had no borrowings outstanding. The interest rates on borrowings are equal to one-month SOFR plus a spread. Interest income is reflected in "Interest Income from Affiliate" on the Income Statements.

(LG&E and KU)

LG&E participates in an intercompany money pool agreement whereby LKE and/or KU make available to LG&E funds up to the difference between LG&E's FERC borrowing limit and LG&E's commercial paper limit at an interest rate based on the lower of a market index of commercial paper issues and two additional rate options based on SOFR. At December 31, 2024, LG&E's money pool unused capacity was $682 million. At December 31, 2024 LG&E had borrowings outstanding of $43 million from KU and/or LKE. At December 31, 2023, LG&E's borrowings outstanding from KU and/or LKE were not significant.

KU participates in an intercompany money pool agreement whereby LKE and/or LG&E make available to KU funds up to the difference between KU's FERC borrowing limit and KU's commercial paper limit at an interest rate based on the lower of a market index of commercial paper issues and two additional rate options based on SOFR. At December 31, 2024, KU's money pool unused capacity was $437 million. At December 31, 2024 KU had borrowings outstanding of $73 million from LG&E and/or LKE. At December 31, 2023, KU's borrowings outstanding from LG&E and/or LKE were not significant.

VEBA Funds Receivable

(PPL Electric)

In 2018, PPL received a favorable private letter ruling from the IRS permitting a transfer of excess funds from the PPL Bargaining Unit Retiree Health Plan VEBA to a new subaccount within the VEBA, to be used to pay medical claims of active bargaining unit employees. In October 2024, additional excess funds were removed from the PPL Bargaining Unit Retiree Health Plan VEBA and deposited into the existing subaccount within the VEBA to be used to pay medical claims of active bargaining unit employees. Based on PPL Electric's participation in PPL's Other Postretirement Benefit plan, PPL Electric was allocated a portion of the excess funds from PPL Services. These funds have been recorded as an intercompany receivable on PPL Electric's balance sheets. The receivable balance decreases as PPL Electric pays incurred medical claims and is reimbursed by PPL Services. The intercompany receivable balance associated with these funds was $7 million at December 31, 2024, of which $4 million was reflected in "Accounts receivable from affiliates" and $3 million was reflected in "Other noncurrent assets" on PPL Electric's balance sheets. There was no intercompany receivable balance associated with these funds at December 31, 2023, as the initial allocation from the 2018 private letter ruling was depleted.

Other *(PPL Electric, LG&E and KU)*

See Note 1 for discussions regarding the intercompany tax sharing agreement (for PPL Electric, LG&E and KU) and intercompany allocations of stock-based compensation expense (for PPL Electric). For PPL Electric, LG&E and KU, see Note 10 for discussions regarding intercompany allocations associated with defined benefits.

14. Other Income (Expense) - net

(PPL)

The components of "Other Income (Expense) - net" for the years ended December 31, were:

	2024	2023	2022
Defined benefit plans - non-service credits (Note 10)	$ 42	$ 40	$ 47
Interest income	33	32	4
AFUDC - equity component	47	30	22
Charitable contributions	(5)	(5)	(14)
Talen litigation (a)	(2)	(124)	1
Miscellaneous	(1)	(13)	(6)
Other Income (Expense) - net	$ 114	$ (40)	$ 54

(a) PPL incurred legal expenses related to litigation associated with its former affiliate, Talen Montana, LLC, and certain affiliated entities (collectively, Talen), which was settled in December 2023.

(PPL Electric)

The components of "Other Income (Expense) - net" for the years ended December 31, were:

	2024	2023	2022
Defined benefit plans - non-service credits (Note 10)	$ 17	$ 20	$ 15
Interest income	8	8	3
AFUDC - equity component	23	16	16
Charitable contributions	(4)	(3)	(3)
Miscellaneous	1	(2)	(1)
Other Income (Expense) - net	$ 45	$ 39	$ 30

(LG&E)

The components of "Other Income (Expense) - net" for the years ended December 31, were:

	2024	2023	2022
Defined benefit plans - non-service credits (Note 10)	$ 3	$ —	$ 3
AFUDC - equity component	8	3	1
Charitable contributions	(1)	(1)	(1)
Miscellaneous	2	1	1
Other Income (Expense) - net	$ 12	$ 3	$ 4

(KU)

The components of "Other Income (Expense) - net" for the years ended December 31, were:

	2024	2023	2022
Defined benefit plans - non-service credits (Note 10)	$ 8	$ 6	$ 9
AFUDC - equity component	9	3	1
Charitable contributions	(1)	(1)	—
Miscellaneous	(1)	—	(2)
Other Income (Expense) - net	$ 15	$ 8	$ 8

15. Fair Value Measurements

(All Registrants)

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). A market approach (generally, data from market transactions), an income approach (generally, present value techniques and option-pricing models), and/or a cost approach (generally, replacement cost) are used to measure the fair value of an asset or liability, as appropriate. These valuation approaches incorporate inputs such as observable, independent market data and/or unobservable data that management believes are predicated on the assumptions market participants would use to price an asset or liability. These inputs may incorporate, as applicable, certain risks such as nonperformance risk, which includes credit risk. The fair value of a group of financial assets and liabilities is measured on a net basis. See Note 1 for information on the levels in the fair value hierarchy.

Recurring Fair Value Measurements

The assets and liabilities measured at fair value were:

	December 31, 2024				December 31, 2023			
	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
PPL								
Assets								
Cash and cash equivalents	$ 306	$ 306	$ —	$ —	$ 331	$ 331	$ —	$ —
Restricted cash and cash equivalents (a)	33	33	—	—	51	51	—	—
Total Cash, Cash Equivalents and Restricted Cash (b)	339	339	—	—	382	382	—	—
Special use funds (a):								
Money market fund	1	1	—	—	1	1	—	—
Commingled debt fund measured at NAV (c)	10	—	—	—	9	—	—	—
Commingled equity fund measured at NAV (c)	8	—	—	—	8	—	—	—
Total special use funds	19	1	—	—	18	1	—	—

	December 31, 2024				December 31, 2023			
	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
Price risk management assets (d):								
Gas contracts	9	—	4	5	1	—	1	—
Total assets	$ 367	$ 340	$ 4	$ 5	$ 401	$ 383	$ 1	$ —
Liabilities								
Price risk management liabilities (d):								
Interest rate swaps	$ 3	$ —	$ 3	$ —	$ 7	$ —	$ 7	$ —
Gas contracts	13	—	10	3	60	—	41	19
Total price risk management liabilities	$ 16	$ —	$ 13	$ 3	$ 67	$ —	$ 48	$ 19
PPL Electric								
Assets								
Cash and cash equivalents	$ 24	$ 24	$ —	$ —	$ 51	$ 51	$ —	$ —
Total assets	$ 24	$ 24	$ —	$ —	$ 51	$ 51	$ —	$ —
LG&E								
Assets								
Cash and cash equivalents	$ 8	$ 8	$ —	$ —	$ 18	$ 18	$ —	$ —
Restricted cash and cash equivalents (a)	16	16	—	—	26	26	—	—
Total Cash, Cash Equivalents and Restricted Cash (b)	24	24	—	—	44	44	—	—
Total assets	$ 24	$ 24	$ —	$ —	$ 44	$ 44	$ —	$ —
Liabilities								
Price risk management liabilities:								
Interest rate swaps	$ 3	$ —	$ 3	$ —	$ 7	$ —	$ 7	$ —
Total price risk management liabilities	$ 3	$ —	$ 3	$ —	$ 7	$ —	$ 7	$ —
KU								
Assets								
Cash and cash equivalents	$ 13	$ 13	$ —	$ —	$ 14	$ 14	$ —	$ —
Restricted cash and cash equivalents (a)	16	16	—	—	24	24	—	—
Total Cash, Cash Equivalents and Restricted Cash (b)	29	29	—	—	38	38	—	—
Total assets	$ 29	$ 29	$ —	$ —	$ 38	$ 38	$ —	$ —

(a) Current portion is included in "Other current assets" and noncurrent portion is included in "Other noncurrent assets" on the Balance Sheets.
(b) Total Cash, Cash Equivalents and Restricted Cash provides a reconciliation of these items reported within the Balance Sheets to the sum shown on the Statements of Cash Flows.
(c) In accordance with accounting guidance, certain investments that are measured at fair value using net asset value per share (NAV), or its equivalent, have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position.
(d) Current portion is included in "Other current assets" and "Other current liabilities" and noncurrent portion is included in "Other noncurrent assets" "Other deferred credits and noncurrent liabilities" on the Balance Sheets.

A reconciliation of net assets classified as Level 3 for the year ended December 31 is as follows:

	Gas Contracts
2024	
Balance at beginning of period	$ (19)
Total unrealized gains (losses) recognized as Regulatory Assets/Regulatory Liabilities	2
Settlements	19
Balance at end of period	$ 2

Special Use Funds *(PPL)*

The special use funds are investments restricted for paying active union employee medical costs. In 2018, PPL received a favorable private letter ruling from the IRS permitting a transfer of excess funds from the PPL Bargaining Unit Retiree Health Plan VEBA to a new subaccount within the VEBA to be used to pay medical claims of active bargaining unit employees. In 2024, additional excess funds were removed from the PPL Bargaining Unit Retiree Health Plan VEBA and deposited in the

existing subaccount within the VEBA to be used to pay medical claims of active bargaining unit employees. The funds are invested primarily in commingled debt and equity funds measured at NAV and are classified as investments in equity securities. Changes in the fair value of the funds are recorded to the Statements of Income.

Price Risk Management Assets/Liabilities

Interest Rate Swaps (PPL, LG&E and KU)

To manage interest rate risk, PPL, LG&E and KU use interest rate contracts such as forward-starting swaps, floating-to-fixed swaps and fixed-to-floating swaps. An income approach is used to measure the fair value of these contracts, utilizing readily observable inputs, such as forward interest rates (e.g., SOFR and government security rates), as well as inputs that may not be observable, such as credit valuation adjustments. In certain cases, market information cannot practicably be obtained to value credit risk and therefore internal models are relied upon. These models use projected probabilities of default and estimated recovery rates based on historical observances. When the credit valuation adjustment is significant to the overall valuation, the contracts are classified as Level 3.

Gas Contracts (PPL)

To manage gas commodity price risk associated with natural gas purchases, RIE utilizes over-the-counter (OTC) gas swaps contracts with pricing inputs obtained from the New York Mercantile Exchange (NYMEX) and the Intercontinental Exchange (ICE), except in cases where the ICE publishes seasonal averages or where there were no transactions within the last seven days. RIE may utilize discounting based on quoted interest rate curves, including consideration of non-performance risk, and may include a liquidity reserve calculated based on bid/ask spread. Substantially all of these price curves are observable in the marketplace throughout at least 95% of the remaining contractual quantity, or they could be constructed from market observable curves with correlation coefficients of 95% or higher. These contracts are classified as Level 2.

RIE also utilizes gas option and purchase and capacity transactions, which are valued based on internally developed models. Industry-standard valuation techniques, such as the Black-Scholes pricing model, are used for valuing such instruments. For valuations that include both observable and unobservable inputs, if the unobservable input is determined to be significant to the overall inputs, the entire valuation is classified as Level 3. This includes derivative instruments valued using indicative price quotations whose contract tenure extends into unobservable periods. In instances where observable data is unavailable, consideration is given to the assumptions that market participants would use in valuing the asset or liability. This includes assumptions about market risks such as liquidity, volatility, and contract duration. Such instruments are classified as in Level 3 as the model inputs generally are not observable. RIE considers non-performance risk and liquidity risk in the valuation of derivative instruments classified as Level 2 and Level 3.

The significant unobservable inputs used in the fair value measurement of the gas derivative instruments are implied volatility and gas forward curves. A relative change in commodity price at various locations underlying the open positions can result in significantly different fair value estimates.

Financial Instruments Not Recorded at Fair Value *(All Registrants)*

The carrying amounts of long-term debt on the Balance Sheets and their estimated fair values are set forth below. Long-term debt is classified as Level 2. The effect of third-party credit enhancements is not included in the fair value measurement.

	December 31, 2024		December 31, 2023	
	Carrying Amount (a)	Fair Value	Carrying Amount (a)	Fair Value
PPL	$ 16,503	$ 15,562	$ 14,612	$ 14,031
PPL Electric	5,214	4,862	4,567	4,475
LG&E	2,471	2,295	2,469	2,369
KU	3,066	2,750	3,064	2,861

(a) Amounts are net of debt issuance costs.

The carrying amounts of other current financial instruments (except for long-term debt due within one year) approximate their fair values because of their short-term nature.

16. Derivative Instruments and Hedging Activities

Risk Management Objectives

(All Registrants)

PPL has a risk management policy approved by the Board of Directors to manage market risk associated with commodities, interest rates on debt issuances (including price, liquidity and volumetric risk) and credit risk (including non-performance risk and payment default risk). The Risk Management Committee, comprised of senior management and chaired by the Vice President-Financial Strategy and Chief Risk Officer, oversees the risk management function. Key risk control activities designed to ensure compliance with the risk policy and detailed programs include, but are not limited to, credit review and approval, validation of transactions, verification of risk and transaction limits, value-at-risk analyses (VaR, a statistical model that attempts to estimate the value of potential loss over a given holding period under normal market conditions at a given confidence level) and the coordination and reporting of the Enterprise Risk Management program.

Market Risk

Market risk includes the potential loss that may be incurred as a result of price changes associated with a particular financial or commodity instrument as well as market liquidity and volumetric risks. Forward contracts, futures contracts, options, swaps and structured transactions are utilized as part of risk management strategies to minimize unanticipated fluctuations in earnings caused by changes in commodity prices and interest rates. Many of these contracts meet the definition of a derivative. All derivatives are recognized on the Balance Sheets at their fair value, unless NPNS is elected.

The following summarizes the market risks that affect PPL and its subsidiaries.

Interest Rate Risk

- PPL and its subsidiaries are exposed to interest rate risk associated with forecasted fixed-rate and existing floating-rate debt issuances. PPL and LG&E utilize over-the-counter interest rate swaps to limit exposure to market fluctuations on floating-rate debt. PPL, LG&E and KU utilize forward starting interest rate swaps to hedge changes in benchmark interest rates, when appropriate, in connection with future debt issuance.
- PPL and its subsidiaries are exposed to interest rate risk associated with debt securities and derivatives held by defined benefit plans. This risk is significantly mitigated to the extent that the plans are sponsored at, or sponsored on behalf of, the regulated utilities due to the recovery methods in place.

Commodity Price Risk

PPL is exposed to commodity price risk through its subsidiaries as described below.

- PPL Electric is required to purchase electricity to fulfill its obligation as a PLR. Potential commodity price risk is mitigated through its PAPUC-approved cost recovery mechanism and full-requirement supply agreements to serve its PLR customers which transfer the risk to energy suppliers.
- LG&E's and KU's rates include certain mechanisms for fuel, fuel-related expenses and energy purchases. In addition, LG&E's rates include a mechanism for natural gas supply costs. These mechanisms generally provide for timely recovery of market price fluctuations associated with these costs.
- RIE utilizes derivative instruments pursuant to its RIPUC-approved plan to manage commodity price risk associated with its natural gas purchases. RIE's commodity price risk management strategy is to reduce fluctuations in firm gas sales prices to its customers. RIE's costs associated with derivatives instruments are recoverable through its RIPUC- approved cost recovery mechanisms. RIE is also required to purchase electricity to fulfill its obligation to provide Last Resort Service (LRS). Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms and full requirements service agreements to serve LRS customers, which transfer the risk to energy suppliers. Additionally, RIE is required to contract through long-term agreements for clean energy supply under the Rhode Island Renewable Energy Growth program and Long-term Clean Energy Standard. Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms, which true-up cost differences between contract prices and market prices.

Volumetric Risk

Volumetric risk is the risk related to the changes in volume of retail sales due to weather, economic conditions or other factors. PPL is exposed to volumetric risk through its subsidiaries as described below:

- PPL Electric, LG&E and KU are exposed to volumetric risk on retail sales, mainly due to weather and other economic conditions for which there is limited mitigation between rate cases.
- RIE is exposed to volumetric risk, which is significantly mitigated by regulatory mechanisms. RIE's electric and gas distribution rates both have a revenue decoupling mechanism, which allows for annual adjustments to RIE's delivery rates.

Equity Securities Price Risk

- PPL and its subsidiaries are exposed to equity securities price risk associated with the fair value of the defined benefit plans' assets. This risk is significantly mitigated due to the recovery methods in place.
- PPL is exposed to equity securities price risk from future stock sales and/or purchases.

Credit Risk

Credit risk is the potential loss that may be incurred due to a counterparty's non-performance.

PPL is exposed to credit risk from "in-the-money" transactions with counterparties, as well as additional credit risk through certain of its subsidiaries, as discussed below.

In the event a supplier of PPL, PPL Electric, LG&E or KU defaults on its contractual obligation, those Registrants would be required to seek replacement power or replacement fuel in the market. In general, subject to regulatory review or other processes, appropriate incremental costs incurred by these entities would be recoverable from customers through applicable rate mechanisms, thereby mitigating the financial risk for these entities.

PPL and its subsidiaries have credit policies in place to manage credit risk, including the use of an established credit approval process, daily monitoring of counterparty positions and the use of master netting agreements or provisions. These agreements generally include credit mitigation provisions, such as margin, prepayment or collateral requirements. PPL and its subsidiaries may request additional credit assurance, in certain circumstances, in the event that the counterparties' credit ratings fall below investment grade, their tangible net worth falls below specified percentages or their exposures exceed an established credit limit.

Master Netting Arrangements *(PPL, LG&E and KU)*

Net derivative positions on the balance sheets are not offset against the right to reclaim cash collateral (a receivable) or the obligation to return cash collateral (a payable) under master netting arrangements.

PPL, LG&E and KU had no cash collateral posted or obligation to return cash collateral under master netting arrangements at December 31, 2024 and 2023.

See "Offsetting Derivative Instruments" below for a summary of derivative positions presented in the balance sheets where a right of setoff exists under these arrangements.

Interest Rate Risk

(All Registrants)

PPL and its subsidiaries issue debt to finance their operations, which exposes them to interest rate risk. A variety of financial derivative instruments are utilized to adjust the mix of fixed and floating interest rates in their debt portfolios, adjust the duration of the debt portfolios and lock in benchmark interest rates in anticipation of future financing, when appropriate. Risk limits under PPL's risk management program are designed to balance risk exposure to volatility in interest expense and changes in the fair value of the debt portfolio due to changes in benchmark interest rates. In addition, the interest rate risk of certain subsidiaries is potentially mitigated as a result of the existing regulatory framework or the timing of rate cases.

Cash Flow Hedges *(PPL)*

Interest rate risks include exposure to adverse interest rate movements for outstanding variable rate debt and for future anticipated financings. Financial interest rate swap contracts that qualify as cash flow hedges may be entered into to hedge floating interest rate risk associated with both existing and anticipated debt issuances. PPL had no such contracts at December 31, 2024.

Cash flow hedges are discontinued if it is no longer probable that the original forecasted transaction will occur by the end of the originally specified time period and any amounts previously recorded in AOCI are reclassified into earnings once it is determined that the hedged transaction is not probable of occurring.

For 2024, 2023 and 2022, PPL had no cash flow hedges reclassified into earnings associated with discontinued cash flow hedges.

At December 31, 2024, the amount of accumulated net unrecognized after-tax gains (losses) on qualifying derivatives expected to be reclassified into earnings during the next 12 months is insignificant. Amounts are reclassified as the hedged interest expense is recorded.

Economic Activity *(PPL and LG&E)*

LG&E enters into interest rate swap contracts that economically hedge interest payments. Because realized gains and losses from the swaps, including terminated swap contracts, are recoverable through regulated rates, any subsequent changes in fair value of these derivatives are included in regulatory assets or liabilities until they are realized as interest expense. Realized gains and losses are recognized in "Interest Expense" on the Statements of Income at the time the underlying hedged interest expense is recorded. At December 31, 2024, LG&E held contracts with a notional amount of $64 million that mature in 2033.

Commodity Price Risk *(PPL)*

Economic Activity

RIE enters into derivative contracts that economically hedge natural gas purchases. Realized gains and losses from the derivatives are recoverable through regulated rates, therefore subsequent changes in fair value are included in regulatory assets or liabilities until they are realized as purchased gas. Realized gains and losses are recognized in "Energy Purchases" on the Statements of Income upon settlement of the contracts. See Note 7 for amounts recorded in regulatory assets and regulatory liabilities at December 31, 2024. At December 31, 2024, RIE held contracts with notional volumes of 49 Bcf that range in maturity from 2025 through 2029.

Accounting and Reporting

(All Registrants)

All derivative instruments are recorded at fair value on the Balance Sheet as an asset or liability unless the NPNS is elected. NPNS contracts include certain full-requirement purchase contracts and other physical purchase contracts. Changes in the fair value of derivatives not designated as NPNS are recognized in earnings unless specific hedge accounting criteria are met and designated as such, except for the changes in fair values of LG&E's interest rate swaps that are recognized as regulatory assets or regulatory liabilities. See Note 7 for amounts recorded in regulatory assets and regulatory liabilities at December 31, 2024 and 2023.

See Note 1 for additional information on accounting policies related to derivative instruments.

(PPL)

The following table presents the fair value and location of derivative instruments recorded on the Balance Sheets:

	December 31, 2024				December 31, 2023			
	Derivatives designated as hedging instruments		Derivatives not designated as hedging instruments		Derivatives designated as hedging instruments		Derivatives not designated as hedging instruments	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Current:								
Price Risk Management Assets/Liabilities (a):								
Interest rate swaps (b)	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ 1
Gas contracts	—	—	7	10	—	—	1	51
Total current	—	—	7	10	—	—	1	52
Noncurrent:								
Price Risk Management Assets/Liabilities (a):								
Interest rate swaps (b)	—	—	—	3	—	—	—	6
Gas contracts	—	—	2	3	—	—	—	9
Total noncurrent	—	—	2	6	—	—	—	15
Total derivatives	$ —	$ —	$ 9	$ 16	$ —	$ —	$ 1	$ 67

(a) Current portion is included in "Other current assets" and "Other current liabilities" and noncurrent portion is included in "Other noncurrent assets" and "Other deferred credits and noncurrent liabilities" on the Balance Sheets.
(b) Excludes accrued interest, if applicable.

The following tables present the pre-tax effect of derivative instruments recognized in income, OCI or regulatory assets and regulatory liabilities:

Derivative Relationships	Derivative Gain (Loss) Recognized in OCI	Location of Gain (Loss) Recognized in Income on Derivative	Gain (Loss) Reclassified from AOCI into Income
2024			
Cash Flow Hedges:			
Interest rate swaps	$ —	Interest Expense	$ (3)
Total	$ —		$ (3)
2023			
Cash Flow Hedges:			
Interest rate swaps	$ —	Interest Expense	$ (3)
Total	$ —		$ (3)
2022			
Cash Flow Hedges:			
Interest rate swaps	$ —	Interest Expense	$ (3)
Total	$ —		$ (3)

Derivatives Not Designated as Hedging Instruments	Location of Gain (Loss) Recognized in Income on Derivative	2024	2023	2022
Interest rate swaps	Interest Expense	—	—	(2)
Gas contracts	Energy Purchases	(40)	(19)	41
	Other income (expense) - net	—	$ (1)	$ —
	Total	$ (40)	$ (20)	$ 39

Derivatives Not Designated as Hedging Instruments	Location of Gain (Loss) Recognized as Regulatory Liabilities/Assets	2024	2023	2022
Gas contracts	Regulatory assets - current	$ 48	$ 9	$ 39
	Regulatory assets - noncurrent	7	(8)	—
Interest rate swaps	Regulatory assets - noncurrent	4	—	11
	Total	$ 59	$ 1	$ 50

The following table presents the effect of cash flow hedge activity on the Statement of Income for the year ended December 31, 2024:

	Location and Amount of Gain (Loss) Recognized in Income on Hedging Relationships
	Interest Expense
Total income and expense line items presented in the income statement in which the effect of cash flow hedges are recorded	$ 738
The effects of cash flow hedges:	
Gain (Loss) on cash flow hedging relationships:	
Interest rate swaps:	
Amount of gain (loss) reclassified from AOCI to income	(3)

The following table presents the effect of cash flow hedge activity on the Statement of Income for the year ended December 31, 2023:

	Location and Amount of Gain (Loss) Recognized in Income on Hedging Relationships
	Interest Expense
Total income and expense line items presented in the income statement in which the effect of cash flow hedges are recorded	$ 666
The effects of cash flow hedges:	
Gain (Loss) on cash flow hedging relationships:	
Interest rate swaps:	
Amount of gain (loss) reclassified from AOCI to income	(3)

The following table presents the effect of cash flow hedge activity on the Statement of Income for the year ended December 31, 2022:

	Location and Amount of Gain (Loss) Recognized in Income on Hedging Relationships
	Interest Expense
Total income and expense line items presented in the income statement in which the effect of cash flow hedges are recorded	$ 513
The effects of cash flow hedges:	
Gain (Loss) on cash flow hedging relationships:	
Interest rate swaps:	
Amount of gain (loss) reclassified from AOCI to income	(3)

(LG&E)

The following table presents the fair value and the location on the Balance Sheets of derivatives not designated as hedging instruments:

	December 31, 2024		December 31, 2023	
	Assets	Liabilities	Assets	Liabilities
Current:				
Price Risk Management				
Assets/Liabilities:				
Interest rate swaps	$ —	$ —	$ —	$ 1
Total current	—	—	—	1
Noncurrent:				
Price Risk Management				
Assets/Liabilities:				
Interest rate swaps	—	3	—	6
Total noncurrent	—	3	—	6
Total derivatives	$ —	$ 3	$ —	$ 7

The following tables present the pre-tax effect of derivatives not designated as cash flow hedges that are recognized in income or regulatory assets:

Derivative Instruments	Location of Gain (Loss)	2024	2023	2022
Interest rate swaps	Interest Expense	$ —	$ —	$ (2)

Derivative Instruments	Location of Gain (Loss)	2024	2023	2022
Interest rate swaps	Regulatory assets - noncurrent	$ 4	$ —	$ 11

(PPL, LG&E and KU)

Offsetting Derivative Instruments

PPL, LG&E and KU or certain of their subsidiaries have master netting arrangements in place and also enter into agreements pursuant to which they purchase or sell certain energy and other products. Under the agreements, upon termination of the agreement as a result of a default or other termination event, the non-defaulting party typically would have a right to set off amounts owed under the agreement against any other obligations arising between the two parties (whether under the agreement or not), whether matured or contingent and irrespective of the currency, place of payment or place of booking of the obligation.

PPL, LG&E and KU have elected not to offset derivative assets and liabilities and not to offset net derivative positions against the right to reclaim cash collateral pledged (an asset) or the obligation to return cash collateral received (a liability) under derivatives agreements. The table below summarizes the derivative positions presented in the balance sheets where a right of setoff exists under these arrangements and related cash collateral received or pledged.

	Assets				Liabilities			
		Eligible for Offset				Eligible for Offset		
	Gross	Derivative Instruments	Cash Collateral Received	Net	Gross	Derivative Instruments	Cash Collateral Pledged	Net
December 31, 2024								
Derivatives								
PPL	$ 9	$ 5	$ —	$ 4	$ 16	$ 5	$ —	$ 11
LG&E	—	—	—	—	3	—	—	3
December 31, 2023								
Derivatives								
PPL	$ 1	$ —	$ —	$ 1	$ 67	$ —	$ —	$ 67
LG&E	—	—	—	—	7	—	—	7

Credit Risk-Related Contingent Features

Certain derivative contracts contain credit risk-related contingent features which, when in a net liability position, would permit the counterparties to require the transfer of additional collateral upon a decrease in the credit ratings of PPL, LG&E and KU or certain of their subsidiaries. Most of these features would require the transfer of additional collateral or permit the counterparty to terminate the contract if the applicable credit rating were to fall below investment grade. Some of these features also would allow the counterparty to require additional collateral upon each downgrade in credit rating at levels that remain above investment grade. In either case, if the applicable credit rating were to fall below investment grade, and assuming no assignment to an investment grade affiliate were allowed, most of these credit contingent features require either immediate payment of the net liability as a termination payment or immediate and ongoing full collateralization on derivative instruments in net liability positions.

Additionally, certain derivative contracts contain credit risk-related contingent features that require adequate assurance of performance be provided if the other party has reasonable concerns regarding the performance of PPL's, LG&E's and KU's obligations under the contracts. A counterparty demanding adequate assurance could require a transfer of additional collateral or other security, including letters of credit, cash and guarantees from a creditworthy entity. This would typically involve negotiations among the parties. However, amounts disclosed below would represent assumed immediate payment or immediate and ongoing full collateralization for derivative instruments in net liability positions with "adequate assurance" features.

(PPL)

At December 31, 2024, derivative contracts in a net liability position that contain credit risk-related contingent features was $3 million. The aggregate fair value of additional collateral requirements in the event of a credit downgrade below investment grade was $4 million.

17. Goodwill and Other Intangible Assets

Goodwill

(PPL)

The changes in the carrying amount of goodwill by segment were:

	Kentucky Regulated		Rhode Island Regulated		Corporate and Other		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Balance at beginning of period (a)	$ 662	$ 662	$ 725	$ 725	$ 860	$ 861	$ 2,247	$ 2,248
Goodwill recognized during the period (b)	—	—	—	—	—	(1)	—	(1)
Total	$ 662	$ 662	$ 725	$ 725	$ 860	$ 860	$ 2,247	$ 2,247

(a) There were no accumulated impairment losses related to goodwill.
(b) Recognized as a result of purchase price allocation adjustments related to the acquisition of RIE. See Note 9 for additional information.

Other Intangible Assets

(PPL)

The gross carrying amount and the accumulated amortization of other intangible assets were:

	December 31, 2024		December 31, 2023	
	Gross Carrying Amount	Accumulated Amortization	Gross Carrying Amount	Accumulated Amortization
Subject to amortization:				
Contracts (a)	$ 125	$ 116	$ 125	$ 107
Renewable Energy Credits	20	—	15	—
Land rights and easements	432	147	411	143
Licenses and other	2	—	2	—
Total subject to amortization	579	263	553	250
Not subject to amortization due to indefinite life:				
Land rights and easements	18	—	18	—
Total not subject to amortization due to indefinite life	18	—	18	—
Total	$ 597	$ 263	$ 571	$ 250

(a) Gross carrying amount in 2024 and 2023 includes the fair value at the acquisition date of the OVEC power purchase contract with terms favorable to market recognized as a result of the 2010 acquisition of LKE by PPL.

Current intangible assets are included in "Other current assets" and long-term intangible assets are included in "Other intangibles" on the Balance Sheets.

Amortization expense was as follows:

	2024	2023	2022
Intangible assets with no regulatory offset	$ 5	$ 5	$ 5
Intangible assets with regulatory offset	8	9	9
Total	$ 13	$ 14	$ 14

Amortization expense for each of the next five years is estimated to be:

	2025	2026	2027	2028	2029
Intangible assets with no regulatory offset	$ 4	$ 4	$ 4	$ 4	$ 4
Intangible assets with regulatory offset	8	2	—	—	—
Total	$ 12	$ 6	$ 4	$ 4	$ 4

(PPL Electric)

The gross carrying amount and the accumulated amortization of other intangible assets were:

	December 31, 2024		December 31, 2023	
	Gross Carrying Amount	Accumulated Amortization	Gross Carrying Amount	Accumulated Amortization
Subject to amortization:				
Land rights and easements	$ 396	$ 141	$ 389	$ 138
Licenses and other	2	1	2	1
Total subject to amortization	398	142	391	139
Not subject to amortization due to indefinite life:				
Land rights and easements	18	—	17	—
Total	$ 416	$ 142	$ 408	$ 139

Intangible assets are shown as "Intangibles" on the Balance Sheets.

Amortization expense was as follows:

	2024	2023	2022
Intangible assets with no regulatory offset	$ 4	$ 4	$ 4

Amortization expense for each of the next five years is estimated to be:

	2025	2026	2027	2028	2029
Intangible assets with no regulatory offset	$ 4	$ 4	$ 4	$ 4	$ 4

(LG&E)

The gross carrying amount and the accumulated amortization of other intangible assets were:

	December 31, 2024		December 31, 2023	
	Gross Carrying Amount	Accumulated Amortization	Gross Carrying Amount	Accumulated Amortization
Subject to amortization:				
Land rights and easements	$ 7	$ 2	$ 7	$ 2
OVEC power purchase agreement (a)	86	79	86	73
Total subject to amortization	$ 93	$ 81	$ 93	$ 75

(a) Gross carrying amount represents the fair value at the acquisition date of the OVEC power purchase contract recognized as a result of the 2010 acquisition by PPL. An offsetting regulatory liability was recorded related to this contract, which is being amortized over the same period as the intangible asset, eliminating any income statement impact. See Note 7 for additional information.

Long-term intangible assets are presented as "Other intangibles" on the Balance Sheets.

Amortization expense was as follows:

	2024	2023	2022
Intangible assets with regulatory offset	$ 6	$ 6	$ 6

Amortization expense for each of the next five years is estimated to be:

	2025	2026	2027	2028	2029
Intangible assets with regulatory offset	$ 6	$ 1	$ —	$ —	$ —

(KU)

The gross carrying amount and the accumulated amortization of other intangible assets were:

	December 31, 2024		December 31, 2023	
	Gross Carrying Amount	Accumulated Amortization	Gross Carrying Amount	Accumulated Amortization
Subject to amortization:				
Land rights and easements	$ 29	$ 4	$ 17	$ 4
OVEC power purchase agreement (a)	39	36	39	33
Total subject to amortization	$ 68	$ 40	$ 56	$ 37

(a) Gross carrying amount represents the fair value at the acquisition date of the OVEC power purchase contract recognized as a result of the 2010 acquisition by PPL. An offsetting regulatory liability was recorded related to this contract, which is being amortized over the same period as the intangible asset, eliminating any income statement impact. See Note 7 for additional information.

Long-term intangible assets are presented as "Other intangibles" on the Balance Sheets.

Amortization expense was as follows:

	2024	2023	2022
Intangible assets with regulatory offset	2	3	3

Amortization expense for each of the next five years is estimated to be:

	2025	2026	2027	2028	2029
Intangible assets with regulatory offset	$ 2	$ 1	$ —	$ —	$ —

18. Asset Retirement Obligations

(PPL and PPL Electric)

PPL Electric has identified legal retirement obligations for the retirement of certain transmission assets that could not be reasonably estimated due to indeterminable settlement dates. These assets are located on rights-of-way that allow the grantor to require PPL Electric to relocate or remove the assets. Since this option is at the discretion of the grantor of the right-of-way, PPL Electric is unable to determine when these events may occur.

(PPL, LG&E and KU)

PPL's, LG&E's and KU's ARO liabilities are primarily related to CCR closure costs. See Note 12 for information on the CCR rule. LG&E and RIE also have AROs related to natural gas mains and wells. LG&E's and KU's transmission and distribution lines largely operate under perpetual property easement agreements, which do not generally require restoration upon removal of the property. Therefore, no material AROs are recorded for transmission and distribution assets. For LG&E, KU, and RIE , all ARO accretion and depreciation expenses are reclassified as a regulatory asset or regulatory liability. ARO regulatory assets associated with certain CCR projects are amortized to expense in accordance with regulatory approvals. For other AROs, deferred accretion and depreciation expense is recovered through cost of removal.

The changes in the carrying amounts of AROs were as follows:

	PPL		LG&E		KU	
	2024	2023	2024	2023	2024	2023
ARO at beginning of period	$ 158	$ 177	$ 85	$ 86	$ 66	$ 82
Accretion	8	9	4	4	4	5
Obligations incurred	9	2	3	1	6	1
Changes in estimated timing or cost	4	15	3	11	1	6
Obligations settled	(24)	(39)	(11)	(11)	(13)	(28)
Other	2	(6)	—	(6)		—
ARO at end of period	$ 157	$ 158	$ 84	$ 85	$ 64	$ 66

19. Accumulated Other Comprehensive Income (Loss)

(PPL)

The after-tax changes in AOCI by component for the years ended December 31 were as follows:

	Foreign currency translation adjustments	Unrealized gains (losses) on qualifying derivatives	Equity investees' AOCI	Defined benefit plans		Total
				Prior service costs	Actuarial gain (loss)	
PPL						
December 31, 2021	$ —	$ 1	$ —	$ (6)	$ (152)	$ (157)
Amounts arising during the year	—	—	2	(1)	11	12
Reclassifications from AOCI	—	2	—	2	17	21
Net OCI during the year	—	2	2	1	28	33
December 31, 2022	$ —	$ 3	$ 2	$ (5)	$ (124)	$ (124)
Amounts arising during the year	—	—	1	—	(41)	(40)
Reclassifications from AOCI	—	3	—	1	(3)	1
Net OCI during the year	—	3	1	1	(44)	(39)
December 31, 2023	$ —	$ 6	$ 3	$ (4)	$ (168)	$ (163)
Amounts arising during the year	—	—	1	—	(22)	(21)
Reclassifications from AOCI	—	3	—	1	(4)	—
Net OCI during the year	—	3	1	1	(26)	(21)
December 31, 2024	$ —	$ 9	$ 4	$ (3)	$ (194)	$ (184)

The following table presents PPL's gains (losses) and related income taxes for reclassifications from AOCI for the years ended December 31, 2024, 2023 and 2022. The defined benefit plan components of AOCI are not reflected in their entirety in the statement of income; rather, they are included in the computation of net periodic defined benefit costs (credits) and subject to capitalization. See Note 10 for additional information.

Details about AOCI	PPL 2024	PPL 2023	PPL 2022	Affected Line Item on the Statements of Income
Qualifying derivatives				
Interest rate swaps	$ (3)	$ (3)	$ (3)	Interest Expense
Total Pre-tax	(3)	(3)	(3)	
Income Taxes	—	—	1	
Total After-tax	(3)	(3)	(2)	
Defined benefit plans				
Prior service costs	(1)	(2)	(3)	
Net actuarial loss	4	3	(24)	
Total Pre-tax	3	1	(27)	
Income Taxes	—	1	8	
Total After-tax	3	2	(19)	
Total reclassifications during the year	$ —	$ (1)	$ (21)	

20. New Accounting Guidance Pending Adoption

(All Registrants)

Improvements to Income Tax Disclosures

In December 2023, the FASB issued guidance which requires public business entities to provide additional income tax disclosures including a disaggregated rate reconciliation as well as information on income taxes paid.

For public business entities, this guidance will be applied on a prospective basis. Retrospective application is permitted. This guidance will be effective for annual periods beginning after December 15, 2024. Early adoption is permitted for annual financial statements that have not yet been issued or made available for issuance.

The Registrants are currently assessing the impact of adopting this guidance.

Disaggregation of Income Statement Expenses

In November 2024, the FASB issued guidance which requires public business entities to provide in the notes to financial statements specified information about certain costs and expenses. This includes the disclosure of amounts of (a) purchases of inventory, (b) employee compensation, (c) depreciation, (d) intangible asset amortization, and (e) depreciation, depletion, and amortization recognized as part of oil and gas-producing activities (DD&A) included in each relevant income statement expense caption. A relevant expense caption is an expense caption included on the face of the income statement within continuing operations that contains any of the specified expense categories (a)-(e). A qualitative description of the amounts remaining in relevant expense captions that are not separately disaggregated must also be disclosed. Additionally, public business entities must disclose the total amount of selling expenses and, in annual reporting periods, the entity's definition of selling expenses.

For public business entities, this guidance will be applied on a prospective basis. Retrospective application is permitted. This guidance will be effective for annual periods beginning after December 15, 2026, and interim periods reporting periods beginning after December 15, 2027. Early adoption is permitted.

The Registrants are currently assessing the impact of adopting this guidance.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

None.

ITEM 9A. CONTROLS AND PROCEDURES

(a) Evaluation of disclosure controls and procedures.

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

The Registrants' principal executive officers and principal financial officers, based on their evaluation of the Registrants' disclosure controls and procedures (as defined in Rules 13a-15(e) or 15d-15(e) of the Securities Exchange Act of 1934) have concluded that, as of December 31, 2024, the Registrants' disclosure controls and procedures are effective to ensure that material information relating to the Registrants and their consolidated subsidiaries is recorded, processed, summarized and reported within the time periods specified by the SEC's rules and forms, particularly during the period for which this annual report has been prepared. The aforementioned principal officers have concluded that the disclosure controls and procedures are also effective to ensure that information required to be disclosed in reports filed under the Exchange Act is accumulated and communicated to management, including the principal executive officers and principal financial officers, to allow for timely decisions regarding required disclosure.

(b) Changes in internal control over financial reporting.

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company, and Kentucky Utilities Company

The Registrants' principal executive officers and principal financial officers have concluded that there were no changes in the Registrants' internal control over financial reporting during the Registrants' fourth fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Registrants' internal control over financial reporting.

Management's Report on Internal Control over Financial Reporting

PPL Corporation

PPL's management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f) or 15d-15(f). PPL's internal control over financial reporting is a process designed to provide reasonable assurance to PPL's management and Board of Directors regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements.

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in "Internal Control - Integrated Framework" (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on our evaluation under the framework in "Internal Control - Integrated Framework" (2013), our management concluded that our internal control over financial reporting was effective as of December 31, 2024. The effectiveness of our internal control over financial reporting has been audited by Deloitte & Touche LLP, an independent registered public accounting firm.

PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Management of PPL's non-accelerated filer companies, PPL Electric, LG&E and KU, are responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f) or 15d-15(f). Each of the aforementioned companies' internal control over financial reporting is a process designed to provide reasonable assurance to management and Board of Directors of these companies regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements.

Under the supervision and with the participation of our management, including the principal executive officers and principal financial officers of the companies listed above, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in "Internal Control - Integrated Framework" (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on our evaluation under the framework in "Internal Control - Integrated Framework" (2013), management of these companies concluded that our internal control over financial reporting was effective as of December 31, 2024. This annual report does not include an attestation report of Deloitte & Touche LLP, the companies' independent registered public accounting firm regarding internal control over financial reporting for these non-accelerated filer companies. The effectiveness of internal control over financial reporting for the aforementioned companies was not subject to attestation by the companies' registered public accounting firm pursuant to rules of the Securities and Exchange Commission that permit these companies to provide only management's report in this annual report.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareowners and the Board of Directors of PPL Corporation

Opinion on Internal Control over Financial Reporting

We have audited the internal control over financial reporting of PPL Corporation and subsidiaries (the "Company") as of December 31, 2024, based on criteria established in *Internal Control — Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2024, based on criteria established in *Internal Control — Integrated Framework (2013)* issued by COSO.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the consolidated financial statements as of and for the year ended December 31, 2024, of the Company and our report dated February 13, 2025, expressed an unqualified opinion on those financial statements.

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ Deloitte & Touche LLP

Morristown, New Jersey
February 13, 2025

ITEM 9B. OTHER INFORMATION

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

(a) None.

(b) *Securities Trading Plans of Directors and Executive Officers*

On November 26, 2024, Ms. Christine M. Martin, President of PPL Electric, adopted a trading arrangement for the sale of shares of PPL's common stock (a Rule 10b5-1 Trading Plan) that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) under the Securities Exchange Act of 1934. Ms. Martin's Rule 10b5-1 Trading Plan, which terminates on the earlier of (i) June 30, 2025 and (ii) the date all trades specified under the plan have been executed or all orders under the plan have expired, provides for the sale of up to 2,160 shares of common stock of PPL, plus dividends on such shares prior to sale, pursuant to the terms of the plan.

ITEM 9C. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Not applicable.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

PPL Corporation

Additional information required by this Item is incorporated by reference to, and will be contained in, our definitive proxy statement in the sections entitled: "Proposal 1: Election of Directors," "Governance of the Company – Board of Directors," "Governance of the Company – Board Committees," "Delinquent Section 16(a) Reports," and "Governance Policies Underpinning Our Compensation Framework - Insider Trading Policy." The proxy statement will be filed within 120 days after December 31, 2024; accordingly, we have omitted the information from this Item pursuant to General Instruction G(3) of Form 10-K.

PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Item 10 is omitted as PPL Electric, LG&E and KU meet the conditions set forth in General Instruction (I)(1)(a) and (b) of Form 10-K.

EXECUTIVE OFFICERS OF THE REGISTRANTS

Officers of the Registrants are elected annually by their Boards of Directors to serve at the pleasure of the respective Boards. There are no family relationships among any of the executive officers, nor is there any arrangement or understanding between any executive officer and any other person pursuant to which the officer was selected.

There have been no events under any bankruptcy act, no criminal proceedings and no judgments or injunctions material to the evaluation of the ability and integrity of any executive officer during the past five years.

Listed below are the executive officers at December 31, 2024.

PPL Corporation

Name	Age	Positions Held During the Past Five Years	Dates
Vincent Sorgi	53	President and Chief Executive Officer	June 2020 - present
		President and Chief Operating Officer	July 2019 - May 2020
Joseph P. Bergstein, Jr.	54	Executive Vice President and Chief Financial Officer	April 2021 - present
		Senior Vice President and Chief Financial Officer	July 2019 - April 2021
Dean A. Del Vecchio	58	Executive Vice President and Chief Technology & Innovation Officer	February 2024 - present
		Executive Vice President, Chief Information and Operations Officer (with responsibility for implementing a strategic technology vision, leading enterprise customer service and operations, shared services organization in India, real estate and facilities, physical security, office services, source-to-pay process for procurement efficiency, and enterprise imaging) at The Guardian Life Insurance Company of America	August 2013 - February 2024
Angela K. Gosman	56	Executive Vice President and Chief Human Resources Officer	January 2023 - present
		Senior Vice President and Chief Human Resources Officer	January 2022 - December 2022
		Vice President and Chief Human Resources Officer-PPL Services	August 2021 - December 2021
		Vice President - Human Resources-PPL EU Services	May 2020 - July 2021
		Director - Human Resources-LKE	September 2016 - May 2020
Wendy E. Stark	52	Executive Vice President-Utilities and Chief Legal Officer	November 2024 - present
		Executive Vice President-Utilities, Chief Legal Officer and Corporate Secretary	March 2024 - November 2024
		Executive Vice President, Chief Legal Officer and Corporate Secretary	January 2023 - March 2024
		Senior Vice President, General Counsel, Corporate Secretary and Chief Legal Officer	January 2022 - December 2022
		Senior Vice President, General Counsel and Corporate Secretary	April 2021 - December 2021
		Senior Vice President, Legal and Regulatory Strategy and General Counsel (led the legal and regulatory affairs departments, overseeing all legal matters and regulatory strategy for several electric and gas utilities in multiple jurisdictions) at Pepco Holdings, LLC (a subsidiary of Exelon)	December 2018 - April 2021

Name	Age	Positions Held During the Past Five Years	Dates
Francis X. Sullivan	68	Executive Vice President and Chief Operating Officer	January 2023 - present
		Vice President-Operations Performance-PPL Services	October 2021 - December 2022
J. Gregory Cornett (a)	54	President-RIE	March 2024 - present
		Vice President and Deputy General Counsel-Litigation-PPL Services	December 2021 - March 2024
		Associate General Counsel and Director of Legal Services-PPL Services	May 2018 - December 2021
John R. Crockett III (a)	60	President-LKE	October 2021 - present
		General Counsel, Chief Compliance Officer and Corporate Secretary - LKE	January 2018 - September 2021
Christine M. Martin (a)	52	President-PPL Electric	September 2023 - present
		Senior Vice President-Public Affairs and Chief Sustainability Officer-PPL Services	January 2023 - August 2023
		Vice President-Public Affairs and Chief Sustainability Officer-PPL Services	April 2022 - January 2023
		Vice President-Public Affairs and Sustainability-PPL Services	August 2018 - April 2022
David J. Bonenberger (a)	63	Senior Vice President and Chief Operating Officer-Utilities-PPL Services	March 2024 - present
		President-RIE	May 2022 - March 2024
		Vice President-Operations Integration-PPL Services	April 2021 - present
		Vice President-Transmission and Substations-PPL Electric	January 2018 - April 2021
		Vice President-Distribution Operations-PPL Electric	December 2017 - July 2021
Tadd J. Henninger	49	Senior Vice President-Finance and Treasurer	January 2023 - present
		Vice President-Finance and Treasurer	July 2019 - January 2023
Marlene C. Beers	53	Vice President and Controller	March 2019 - present

(a) Designated an executive officer of PPL by virtue of their respective positions at a PPL subsidiary.

ITEM 11. EXECUTIVE COMPENSATION

PPL Corporation

The information required by this Item is incorporated by reference to, and will be contained in, our definitive proxy statement in the sections entitled: "Governance of the Company – Compensation of Directors," "Executive Compensation – People and Compensation Committee Report," "Executive Compensation – Compensation Discussion and Analysis," "Executive Compensation - Executive Compensation Tables," and "Executive Compensation – CEO Pay Ratio." The proxy statement will be filed within 120 days after December 31, 2024; accordingly, we have omitted the information from this Item pursuant to General Instruction G(3) of Form 10-K.

PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Item 11 is omitted as PPL Electric, LG&E and KU meet the conditions set forth in General Instructions (I)(1)(a) and (b) of Form 10-K.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

PPL Corporation

Additional information required by this Item is incorporated by reference to, and will be contained in, our definitive proxy statement in the section entitled: "Stock Ownership." The proxy statement will be filed within 120 days after December 31, 2024; accordingly, we have omitted the information from this Item pursuant to General Instruction G(3) of Form 10-K. In addition, provided below in tabular format is information as of December 31, 2024, with respect to compensation plans (including individual compensation arrangements) under which equity securities of PPL are authorized for issuance.

Equity Compensation Plan Information

	Number of securities to be issued upon exercise of outstanding options, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans **(3) (4)**
Equity compensation plans approved by security holders **(1)**			1,092,065 – DDCP 6,806,285 – SIP 425,338 – ICPKE 8,323,688 – Total
Equity compensation plans not approved by security holders **(2)**			

(1) Includes (a) the ICPKE, under which restricted stock, restricted stock units, performance units, dividend equivalents and other stock-based compensation awards may be awarded to non-executive key employees of PPL and its subsidiaries; (b) the SIP approved by shareowners in 2017 under which restricted stock, restricted stock units, performance units, dividend equivalents and other stock-based compensation awards may be awarded to executive officers of PPL and its subsidiaries; and (c) the DDCP, under which stock units may be awarded to directors of PPL.

(2) All of PPL's current compensation plans under which equity securities of PPL are authorized for issuance have been approved by PPL's shareowners.

(3) As of December 31, 2024, there were 4,197,595 stock awards outstanding under the plans. The following stock awards are outstanding under the SIP, ICPKE and DDCP: 1,183,738 restricted stock units, 844,985 TSR performance awards, 446,503 EG performance awards and 446,503 ESG performance awards under the SIP; 335,998 restricted stock units 87,024 TSR performance awards, 3,581 ROE performance awards, 50,386 EG performance awards and 50,386 ESG performance awards under the ICPKE; and 748,491 stock units under the DDCP.

(4) Based upon the following aggregate award limitations under the SIP, ICPKE and DDCP: (a) under the SIP, 15,000,000 awards; (b) under the ICPKE, 16,573,608 awards (i.e., 5% of the total PPL common stock outstanding as of January 1, 2003) granted after April 25, 2003, reduced by outstanding awards for which common stock was not yet issued as of such date of 2,373,812 resulting in a limit of 14,199,796; and (c) under the DDCP, the number of stock units available for issuance was reduced to 2,000,000 stock units in March 2012. In addition, the ICPKE includes an annual award limitation of 2% of total PPL common stock outstanding as of January 1 of each year.

PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Item 12 is omitted as PPL Electric, LG&E and KU meet the conditions set forth in General Instructions (I)(1)(a) and (b) of Form 10-K.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE

PPL Corporation

The information required by this Item is incorporated by reference to, and will be contained in, our definitive proxy statement in the sections entitled: “Governance of the Company – Board of Directors” and “Transactions with Related Persons.” The proxy statement will be filed within 120 days after December 31, 2024; accordingly, we have omitted the information from this Item pursuant to General Instruction G(3) of Form 10-K.

PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Item 13 is omitted as PPL Electric, LG&E and KU meet the conditions set forth in General Instructions (I)(1)(a) and (b) of Form 10-K.

ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES

PPL Corporation

The information required by this Item is incorporated by reference to, and will be contained in, our definitive proxy statement in the section entitled: "Proposal 3: Ratification of the Appointment of Independent Registered Public Accounting Firm -- Fees to Independent Auditor for 2024 and 2023." The proxy statement will be filed within 120 days after December 31, 2024; accordingly, we have omitted the information from this Item pursuant to General Instruction G(3) of Form 10-K.

PPL Electric Utilities Corporation

For the fiscal years ended 2024 and 2023, Deloitte & Touche LLP (Deloitte) served as PPL Electric's independent auditor. The following table presents an allocation of fees billed, including expenses, by the independent auditor to PPL Electric, for professional services rendered for the audits of PPL Electric's annual financial statements and for fees billed for other services rendered by Deloitte.

	2024	2023
	(in thousands)	
Audit fees (a)	$ 1,302	$ 1,390
Audit-related fees (b)	21	17

(a) Includes estimated fees for audit of annual financial statements and review of financial statements included in PPL Electric's Quarterly Reports on Form 10-Q and for services in connection with statutory and regulatory filings or engagements, including comfort letters and consents for financings and filings made with the SEC.
(b) Fees for agreed-upon procedures related to annual EPA filings.

Louisville Gas and Electric Company

For the fiscal years ended 2024 and 2023, Deloitte served as LG&E's independent auditor. The following table presents an allocation of fees billed, including expenses, by the independent auditor to LG&E, for professional services rendered for the audits of LG&E's annual financial statements and for fees billed for other services rendered by Deloitte.

	2024	2023
	(in thousands)	
Audit fees (a)	$ 903	$ 1,189

(a) Includes estimated fees for audit of annual financial statements and review of financial statements included in LG&E's Quarterly Reports on Form 10-Q and for services in connection with statutory and regulatory filings or engagements, including comfort letters and consents for financings and filings made with the SEC.

Kentucky Utilities Company

For the fiscal years ended 2024 and 2023, Deloitte served as KU's independent auditor. The following table presents an allocation of fees billed, including expenses, by the independent auditor to KU, for professional services rendered for the audits of KU's annual financial statements and for fees billed for other services rendered by Deloitte.

	2024	2023
	(in thousands)	
Audit fees (a)	$ 1,053	$ 1,175

(a) Includes estimated fees for audit of annual financial statements and review of financial statements included in KU's Quarterly Reports on Form 10-Q and for services in connection with statutory and regulatory filings or engagements, including comfort letters and consents for financings and filings made with the SEC.

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

Approval of Fees. The Audit Committee of PPL has procedures for pre-approving audit and non-audit services to be provided by the independent auditor. These procedures are designed to ensure the continued independence of the independent auditor. More specifically, the use of the independent auditor to perform either audit or non-audit services is prohibited unless specifically approved in advance by the Audit Committee of PPL. As a result of this approval process, the Audit Committee of PPL has pre-approved specific categories of services and authorization levels. All services outside of the specified categories and all amounts exceeding the authorization levels are approved by the Chair of the Audit Committee of PPL, who serves as the Committee designee to review and approve audit and non-audit related services during the year. A listing of the approved audit and non-audit services is reviewed with the full Audit Committee of PPL no later than its next meeting.

The Audit Committee of PPL approved 100% of the 2024 and 2023 services provided by Deloitte.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

(a) The following documents are filed as part of this report:

1. Financial Statements - Refer to the "Table of Contents" for an index of the financial statements included in this report.

2. Supplementary Data and Supplemental Financial Statement Schedule - included in response to Item 8.

   All other schedules are omitted because of the absence of the conditions under which they are required or because the required information is included in the financial statements or notes thereto.

3. Exhibits

   See Exhibit Index immediately following "Shareowner and Investor Information."

SHAREOWNER AND INVESTOR INFORMATION

Annual Meeting: The 2025 annual meeting of shareowners of PPL will be held on Friday, May 16, 2025 in a virtual meeting format.

Proxy Statement Material: A proxy statement and notice of PPL's annual meeting will be provided to all shareowners who are holders of record as of March 4, 2025. The latest proxy statement can be accessed at www.pplweb.com/PPLCorpProxy.

PPL Annual Report: The report will be published in the beginning of April and will be provided to all shareowners who are holders of record as of March 4, 2025. The latest annual report can be accessed at www.pplweb.com/PPLCorpProxy.

Dividends: Subject to the declaration of dividends on PPL common stock by the PPL Board of Directors or its Executive Committee, dividends are paid on the first business day of April, July, October and January. The 2025 record dates for dividends are expected to be March 10, June 10, September 10 and December 10.

PPL's Website (www.pplweb.com): Shareowners can access PPL publications such as annual and quarterly reports to the Securities and Exchange Commission (SEC Forms 10-K and 10-Q), other PPL filings, corporate governance materials, news releases, stock quotes and historical performance. Visitors to our website can subscribe to receive automated email alerts for SEC filings, earnings releases, daily stock prices or other financial news.

Financial reports which are available at www.pplweb.com will be mailed without charge upon request.

By mail:
PPL Treasury Dept.
645 Hamilton Street
Allentown, PA 18101

By email: invserv@pplweb.com

By telephone:
610-774-5151 or Toll-free at 1-800-345-3085

Online Account Access: Registered shareowners can activate their account for online access by visiting shareowneronline.com.

Direct Stock Purchase and Dividend Reinvestment Plans (Plan): PPL offers investors the opportunity to acquire shares of PPL common stock through its Plan. Through the Plan, participants are eligible to invest up to $25,000 per calendar month in PPL common stock. Shareowners may choose to have dividends on their PPL common stock fully or partially reinvested in PPL common stock or can receive full payment of cash dividends by check or electronic funds transfer. Participants in the Plan may choose to have their common stock certificates deposited into their Plan account.

Direct Registration System: PPL participates in the Direct Registration System (DRS). Shareowners may choose to have their common stock certificates converted to book entry form within the DRS by submitting their certificates to PPL's transfer agent.

Listed Securities:

New York Stock Exchange

PPL Corporation:
Common Stock (Code: PPL)

PPL Capital Funding, Inc.:
2007 Series A Junior Subordinated Notes due 2067 (Code: PPL/67)

Fiscal Agents:

Transfer Agent and Registrar; Dividend Disbursing Agent; Plan Administrator
Equiniti Trust Company
Shareowner Services
1110 Centre Pointe Curve, Suite 101
Mendota Heights, MN 55120

Toll Free: 1-800-345-3085
Outside U.S.: 651-450-4064
Website: shareowneronline.com

Indenture Trustee
The Bank of New York Mellon
Corporate Trust Administration
500 Ross Street
Pittsburgh, PA 15262

EXHIBIT INDEX

The following Exhibits indicated by an asterisk preceding the Exhibit number are filed herewith. The balance of the Exhibits has heretofore been filed with the Commission and pursuant to Rule 12(b)-32 are incorporated herein by reference. Exhibits indicated by a [_] are filed or listed pursuant to Item 601(b)(10)(iii) of Regulation S-K.

1(a)	-	Securities Purchase and Registration Rights Agreement, dated March 5, 2014, among PPL Capital Funding, Inc., PPL Corporation, and the several purchasers named in Schedule B thereto (Exhibit 1.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 10, 2014)
1(b)	-	Distribution Agreement, dated February 23, 2018, by and among PPL Corporation and J.P. Morgan Securities, LLC, Barclays Capital Inc., Citigroup Global Markets Inc., JPMorgan Chase Bank, National Association, London Branch, Barclays Bank PLC and Citibank N.A. (Exhibit 1.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated February 23, 2018)
2(a)	-	Separation Agreement among PPL Corporation, Talen Energy Holdings, Inc., Talen Energy Corporation, PPL Energy Supply, LLC, Raven Power Holdings LLC, C/R Energy Jade, LLC and Sapphire Power Holdings LLC., dated as of June 9, 2014 (Exhibit 2.1 to PPL Energy Supply, LLC Form 8-K Report (File No. 1-32944) dated June 12, 2014)
2(b)	-	Transaction Agreement among PPL Corporation, Talen Energy Holdings, Inc., Talen Energy Corporation, PPL Energy Supply, LLC, Talen Energy Merger Sub, Inc., C/R Energy Jade, LLC, Sapphire Power Holdings LLC. and Raven Power Holdings LLC, dated as of June 9, 2014 (Exhibit 2.2 to PPL Energy Supply, LLC Form 8-K Report (File No. 1-32944) dated June 12, 2014)
2(c)	-	Share Purchase Agreement, dated as of March 17, 2021, by and among PPL WPD Limited, National Grid Holdings One plc and National Grid plc. (Exhibit 2.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 18, 2021)
2(d)-1	-	Share Purchase Agreement, dated as of March 17, 2021, by and among PPL Energy Holdings, LLC, PPL Corporation (solely as guarantor), and National Grid USA (Exhibit 2.2 to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 18, 2021)
2(d)-2	-	Assignment and Assumption Agreement, dated as of May 3, 2021, by and among PPL Energy Holdings, LLC, PPL Corporation, National Grid USA and PPL Rhode Island Holdings, LLC (Exhibit 2(b)-2 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended March 31, 2021)
2(e)	-	Tax Deed, dated as of June 9, 2021, by and among PPL WPD Limited, National Grid Holdings One plc (Exhibit 2.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated June 14, 2021)
3(a)	-	Amended and Restated Articles of Incorporation of PPL Corporation, effective as of May 25, 2016 (Exhibit 3(i) to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 26, 2016)
3(a)-1	-	Certificate of Change: an amendment, effective as of July 31, 2024, to the Amended and Restated Articles of Incorporation of PPL Corporation, effective as of May 25, 2016 (Exhibit 3(a).1 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2024)
3(b)	-	Bylaws of PPL Corporation, effective as of December 16, 2022 (Exhibit 3(ii) to PPL Corporation Form 8-K Report (File No. 1-11459) dated December 19, 2022)
3(c)	-	Amended and Restated Articles of Incorporation of PPL Electric Utilities Corporation, effective as of October 31, 2013 (Exhibit 3(a) to PPL Electric Utilities Corporation Form 10-Q Report (File No. 1-905) for the quarter ended September 30, 2013)
3(c)-1	-	Certificate of Change: an amendment, effective as of July 31, 2024, to the Amended and Restated Articles of Incorporation of PPL Electric Utilities Corporation, effective as of October 31, 2013 (Exhibit 3(b).1 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2024)

3(d)	-	Bylaws of PPL Electric Utilities Corporation, effective as of October 27, 2015 (Exhibit 3(a) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2015)
3(g)-1	-	Amended and Restated Articles of Incorporation of Louisville Gas and Electric Company, effective as of November 6, 1996 (Exhibit 3(a) to Registration Statement filed on Form S-4 (File No. 333-173676))
3(g)-2	-	Articles of Amendment to Articles of Incorporation of Louisville Gas and Electric Company, effective as of April 6, 2004 (Exhibit 3(b) to Registration Statement filed on Form S-4 (File No. 333-173676))
3(h)	-	Bylaws of Louisville Gas and Electric Company, effective as of December 16, 2003 (Exhibit 3(c) to Registration Statement filed on Form S-4 (File No. 333-173676))
3(i)-1	-	Amended and Restated Articles of Incorporation of Kentucky Utilities Company, effective as of December 14, 1993 (Exhibit 3(a) to Registration Statement filed on Form S-4 (File No. 333-173675))
3(i)-2	-	Articles of Amendment to Articles of Incorporation of Kentucky Utilities Company, effective as of April 8, 2004 (Exhibit 3(b) to Registration Statement filed on Form S-4 (File No. 333-173675))
3(j)	-	Bylaws of Kentucky Utilities Company, effective as of December 16, 2003 (Exhibit 3(c) to Registration Statement filed on Form S-4 (File No. 333-173675))
4(a)-1	-	Amended and Restated Employee Stock Ownership Plan, dated December 1, 2016 (Exhibit 4(a) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2016)
4(a)-2	-	Amendment No. 1 to PPL Employee Stock Ownership Plan, dated October 2, 2017 (Exhibit 4(c) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2017)
4(a)-3	-	Amendment No. 2 to PPL Employee Stock Ownership Plan, dated December 1, 2018 (Exhibit 4(a)-3 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2018)
4(a)-4	-	Amendment No. 3 to PPL Employee Stock Ownership Plan, dated January 1, 2019 (Exhibit 4(a)-4 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2018)
4(b)-1	-	Indenture, dated as of November 1, 1997, among PPL Corporation, PPL Capital Funding, Inc. and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee (Exhibit 4.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated November 12, 1997)
4(b)-2	-	Supplemental Indenture No. 8, dated as of June 14, 2012, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated June 14, 2012)
4(b)-3	-	Supplemental Indenture No. 9, dated as of October 15, 2012, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated October 15, 2012)
4(b)-4	-	Supplemental Indenture No. 10, dated as of May 24, 2013, to said Indenture (Exhibit 4.2 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 24, 2013)
4(b)-5	-	Supplemental Indenture No. 11, dated as of May 24, 2013, to said Indenture (Exhibit 4.3 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 24, 2013)
4(b)-6	-	Supplemental Indenture No. 12, dated as of May 24, 2013, to said Indenture (Exhibit 4.4 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 24, 2013)
4(b)-7	-	Supplemental Indenture No. 13, dated as of March 10, 2014, to said Indenture (Exhibit 4.2 to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 10, 2014)

4(b)-8	-	Supplemental Indenture No. 14, dated as of March 10, 2014, to said Indenture (Exhibit 4.3 to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 10, 2014)
4(b)-9	-	Supplemental Indenture No. 15, dated as of May 17, 2016, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 17, 2016)
4(b)-10	-	Supplemental Indenture No. 16, dated as of September 8, 2017, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated September 6, 2017)
4(b)-11	-	Supplemental Indenture No. 17, dated as of April 1, 2020, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated April 3, 2020)
4(b)-12	-	Supplemental Indenture No. 18, dated as of August 9, 2024, to said Indenture (Exhibit 4(b) to PPL Corporation 8-K Report (File No. 1-11459) dated August 9, 2024)
4(c)-1	-	Indenture, dated as of August 1, 2001, by PPL Electric Utilities Corporation and JPMorgan Chase Bank (formerly The Chase Manhattan Bank), as Trustee (Exhibit 4.1 to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated August 21, 2001)
4(c)-2	-	Supplemental Indenture No. 6, dated as of December 1, 2005, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated December 22, 2005)
4(c)-3	-	Supplemental Indenture No. 7, dated as of August 1, 2007, to said Indenture (Exhibit 4(b) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated August 14, 2007)
4(c)-4	-	Supplemental Indenture No. 9, dated as of October 1, 2008, to said Indenture (Exhibit 4(c) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated October 31, 2008)
4(c)-5	-	Supplemental Indenture No. 10, dated as of May 1, 2009, to said Indenture (Exhibit 4(b) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated May 22, 2009)
4(c)-6	-	Supplemental Indenture No. 11, dated as of July 1, 2011, to said Indenture (Exhibit 4.1 to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated July 13, 2011)
4(c)-7	-	Supplemental Indenture No. 12, dated as of July 1, 2011, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated July 18, 2011)
4(c)-8	-	Supplemental Indenture No. 13, dated as of August 1, 2011, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated August 23, 2011)
4(c)-9	-	Supplemental Indenture No. 14, dated as of August 1, 2012, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated August 24, 2012)
4(c)-10	-	Supplemental Indenture No. 15, dated as of July 1, 2013, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated July 11, 2013)
4(c)-11	-	Supplemental Indenture No. 16, dated as of June 1, 2014, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated June 5, 2014)
4(c)-12	-	Supplemental Indenture No. 17, dated as of October 1, 2015, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated October 1, 2015)
4(c)-13	-	Supplemental Indenture No. 18, dated as of March 1, 2016, to said Indenture (Exhibit 4(c) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated March 10, 2016)

4(c)-14	-	Supplemental Indenture No. 19, dated as of May 1, 2017, to said Indenture (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated May 11, 2017)
4(c)-15	-	Supplemental Indenture No. 20, dated as of June 1, 2018, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated June 14, 2018)
4(c)-16	-	Supplemental Indenture No. 21, dated as of September 1, 2019, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated September 6, 2019)
4(c)-17	-	Supplemental Indenture No. 22, dated as of September 15, 2020, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated October 1, 2020)
4(c)-18	-	Supplemental Indenture No. 23, dated as of June 15, 2020, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated June 24, 2021)
4(c)-19	-	Supplemental Indenture No. 24, dated as of March 1, 2023, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 2, 2023)
4(c)-20	-	Supplemental Indenture No. 25, dated as of January 1, 2024, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated January 5, 2024)
4(d)-1	-	Pollution Control Facilities Loan Agreement, dated as of October 1, 2008, between Pennsylvania Economic Development Financing Authority and PPL Electric Utilities Corporation (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated October 31, 2008)
4(d)-2	-	Pollution Control Facilities Loan Agreement, dated as of March 1, 2016, between PPL Electric Utilities Corporation and the Lehigh County Industrial Development Authority (Exhibit 4(a) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated March 10, 2016)
4(d)-3	-	Pollution Control Facilities Loan Agreement, dated as of March 1, 2016, between PPL Electric Utilities Corporation and the Lehigh County Industrial Development Authority (Exhibit 4(b) to PPL Electric Utilities Corporation Form 8-K Report (File No. 1-905) dated March 10, 2016)
4(e)-1	-	Subordinated Indenture, dated as of March 1, 2007, between PPL Capital Funding, Inc., PPL Corporation and The Bank of New York, as Trustee (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 20, 2007)
4(e)-2	-	Supplemental Indenture No. 1, dated as of March 1, 2007, to said Subordinated Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 20, 2007)
4(e)-3	-	Supplemental Indenture No. 4, dated as of March 15, 2013, to said Subordinated Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 15, 2013)
4(f)-1	-	Indenture, dated as of October 1, 2010, between Kentucky Utilities Company and The Bank of New York Mellon, as Trustee (Exhibit 4(q)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(f)-2	-	Supplemental Indenture No. 1, dated as of October 15, 2010, to said Indenture (Exhibit 4(q)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(f)-3	-	Supplemental Indenture No. 2, dated as of November 1, 2010, to said Indenture (Exhibit 4(q)-3 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(f)-4	-	Supplemental Indenture No. 3, dated as of November 1, 2013, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated November 13, 2013)

4(f)-5	-	Supplemental Indenture No. 4, dated as of September 1, 2015, to said Indenture (Exhibit 4(b) to Kentucky Utilities Company Form 8-K Report (File No. 1-3464) dated September 28, 2015)
4(f)-6	-	Supplemental Indenture No. 5, dated as of August 1, 2016, to said Indenture (Exhibit 4(b) to Kentucky Utilities Company Form 8-K Report (File No. 1-3464) dated August 26, 2016)
4(f)-7	-	Supplemental Indenture No. 6, dated as of August 1, 2018, to said Indenture (Exhibit 4(a) to PPL Corporation 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2018)
4(f)-8	-	Supplemental Indenture No. 7, dated as of March 1, 2019, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated April 1, 2019)
4(f)-9	-	Supplemental Indenture No. 8, dated as of May 15, 2020, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated June 3, 2020)
4(f)-10	-	Supplemental Indenture No. 9, dated as of March 1, 2023, to said Indenture (Exhibit 4(c) to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 20, 2023)
4(f)-11	-	Supplemental Indenture No. 10, dated as of November 1, 2023, to said Indenture (Exhibit 4(e) to PPL Corporation Form 8-K Report (File No. 1-11459) dated December 6, 2023)
4(g)-1	-	Indenture, dated as of October 1, 2010, between Louisville Gas and Electric Company and The Bank of New York Mellon, as Trustee (Exhibit 4(r)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(g)-2	-	Supplemental Indenture No. 1, dated as of October 15, 2010, to said Indenture (Exhibit 4(r)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(g)-3	-	Supplemental Indenture No. 2, dated as of November 1, 2010, to said Indenture (Exhibit 4(r)-3 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(g)-4	-	Supplemental Indenture No. 3, dated as of November 1, 2013, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated November 13, 2013)
4(g)-5	-	Supplemental Indenture No. 4, dated as of September 1, 2015, to said Indenture (Exhibit 4(a) to Louisville Gas and Electric Company Form 8-K Report (File No. 1-2893) dated September 28, 2015)
4(g)-6	-	Supplemental Indenture No. 5, dated as of September 1, 2016, to said Indenture (Exhibit 4(b) to Louisville Gas and Electric Company Form 8-K (File No. 1-2893) dated September 15, 2016)
4(g)-7	-	Supplemental Indenture No. 6, dated as of May 15, 2017, to said Indenture (Exhibit 4(b) to Louisville Gas and Electric Company Form 8-K Report (File No. 1-2893) dated June 1, 2017)
4(g)-8	-	Supplemental Indenture No. 7, dated as of March 1, 2019, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated April 1, 2019)
4(g)-9	-	Supplemental Indenture No. 8, dated as of March 1, 2023, to said Indenture (Exhibit 4(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 20, 2023)
4(g)-10	-	Supplemental Indenture No. 9, dated as of November 1, 2023, to said Indenture (Exhibit 4(b) to PPL Corporation Form 8-K Report (File No. 1-11459) dated December 6, 2023)
4(h)-1	-	2002 Series A Carroll County Loan Agreement, dated February 1, 2002, by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(w)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)

4(h)-2	-	Amendment No. 1 dated as of September 1, 2010 to said Loan Agreement by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(w)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(i)-1	-	2002 Series B Carroll County Loan Agreement, dated February 1, 2002, by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(x)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(i)-2	-	Amendment No. 1 dated as of September 1, 2010, to said Loan Agreement by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(x)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(j)-1	-	2004 Series A Carroll County Loan Agreement, dated October 1, 2004 and amended and restated as of September 1, 2008, by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(z)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(j)-2	-	Amendment No. 1 dated as of September 1, 2010, to said Loan Agreement by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(z)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(k)-1	-	2006 Series B Carroll County Loan Agreement, dated October 1, 2006 and amended and restated September 1, 2008, by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(aa)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(k)-2	-	Amendment No. 1 dated as of September 1, 2010, to said Loan Agreement by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(aa)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(l)-1	-	2008 Series A Carroll County Loan Agreement, dated August 1, 2008 by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(cc)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(l)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Kentucky Utilities Company, and County of Carroll, Kentucky (Exhibit 4(cc)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(m)	-	2016 Series A Carroll County Loan Agreement dated as of August 1, 2016 between Kentucky Utilities Company and the County of Carroll, Kentucky (Exhibit 4(a) to Kentucky Utilities Company Form 8-K Report (File No. 1-3464) dated August 26, 2016)
4(n)-1	-	2002 Series A Mercer County Loan Agreement, dated February 1, 2002, by and between Kentucky Utilities Company, and County of Mercer, Kentucky (Exhibit 4(ee)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(n)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Kentucky Utilities Company, and County of Mercer, Kentucky (Exhibit 4(ee)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(o)-1	-	2002 Series A Muhlenberg County Loan Agreement, dated February 1, 2002, by and between Kentucky Utilities Company, and County of Muhlenberg, Kentucky (Exhibit 4(ff)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(o)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Kentucky Utilities Company, and County of Muhlenberg, Kentucky (Exhibit 4(ff)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)

4(p)	-	2018 Series A Carroll County Loan Agreement, dated as of August 1, 2018, by and between Kentucky Utilities Company and County of Carroll, Kentucky (Exhibit 4(b) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2018)
4(q)	-	2023 Series A Trimble County Loan Agreement, dated November 1, 2023 by and between Kentucky Utilities Company and County of Trimble, Kentucky (Exhibit 4(d) to PPL Corporation Form 8-K Report (File No. 1-11459) dated December 6, 2023)
4(r)-1	-	2001 Series A Jefferson County Loan Agreement, dated November 1, 2001, by and between Louisville Gas and Electric Company, and Jefferson County, Kentucky (Exhibit 4(jj)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(r)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Louisville Gas and Electric Company, and Jefferson County, Kentucky (Exhibit 4(jj)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(s)-1	-	2001 Series B Jefferson County Loan Agreement, dated November 1, 2001, by and between Louisville Gas and Electric Company, and Jefferson County, Kentucky (Exhibit 4(kk)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(s)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Louisville Gas and Electric Company, and Jefferson County, Kentucky (Exhibit 4(kk)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(t)-1	-	2003 Series A Louisville/Jefferson County Metro Government Loan Agreement, dated October 1, 2003, by and between Louisville Gas and Electric Company and Louisville/Jefferson County Metro Government, Kentucky (Exhibit 4(ll)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(t)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Louisville Gas and Electric Company, and Louisville/Jefferson County Metro Government, Kentucky (Exhibit 4(ll)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(u)-1	-	2005 Series A Louisville/Jefferson County Metro Government Loan Agreement, dated February 1, 2005 and amended and restated as of September 1, 2008, by and between Louisville Gas and Electric Company, and Louisville/Jefferson County Metro Government, Kentucky (Exhibit 4(mm)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(u)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Louisville Gas and Electric Company, and Louisville/Jefferson County Metro Government, Kentucky (Exhibit 4(mm)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(v)-1	-	2007 Series A Louisville/Jefferson County Metro Government Loan Agreement, dated as of March 1, 2007 and amended and restated as of September 1, 2008, by and between Louisville Gas and Electric Company, and Louisville/Jefferson County Metro Government, Kentucky (Exhibit 4(nn)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(v)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Louisville Gas and Electric Company, and Louisville/Jefferson County Metro Government, Kentucky (Exhibit 4(nn)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(w)	-	2007 Series B Louisville/Jefferson County Metro Government Amended and Restated Loan Agreement, dated November 1, 2010, by and between Louisville Gas and Electric Company and Louisville/Jefferson County Metro Government, Kentucky (Exhibit 4(oo) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)

4(x)-1	-	2001 Series A Trimble County Loan Agreement, dated November 1, 2001, by and between Louisville Gas and Electric Company, and County of Trimble, Kentucky (Exhibit 4(qq)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(x)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Louisville Gas and Electric Company, and County of Trimble, Kentucky (Exhibit 4(qq)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(y)	-	2017 Series A Trimble County Loan Agreement, dated as of June 1, 2017, by and between Louisville Gas and Electric Company and County of Trimble, Kentucky (Exhibit 4(a) to Louisville Gas and Electric Company Form 8-K Report (File No. 1-2893) dated June 1, 2017)
4(z)-1	-	2001 Series B Trimble County Loan Agreement, dated November 1, 2001, by and between Louisville Gas and Electric Company, and County of Trimble, Kentucky (Exhibit 4(rr)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(z)-2	-	Amendment No. 1 dated September 1, 2010, to said Loan Agreement by and between Louisville Gas and Electric Company, and County of Trimble, Kentucky (Exhibit 4(rr)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2010)
4(aa)	-	2016 Series A Trimble County Loan Agreement dated as of September 1, 2016 by and between Louisville Gas and Electric Company and County of Trimble, Kentucky (Exhibit 4(a) to Louisville Gas and Electric Company Form 8-K (File No. 1-2893) dated September 15, 2016)
4(bb)	-	2023 Series A Trimble County Loan Agreement dated as of November 1, 2023 by and between Louisville Gas and Electric Company and County of Trimble, Kentucky (Exhibit 4(a) to PPL Corporation Form 8-K (File No. 1-11459) dated December 6, 2023)
4(cc)	-	Description of PPL Corporation's common stock, par value $0.01 per share, as revised in February 2023 (Exhibit 4(bb) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2022)
4(dd)	-	Description of PPL Capital Funding, Inc.'s Junior Subordinated Notes 2007 Series A due 2067, as guaranteed by PPL Corporation (Exhibit 4(rr) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2019)
4(ee)	-	Description of PPL Electric Utilities Corporation's common stock, no par value per share (Exhibit 4(tt) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2019)
4(ff)-1	-	Indenture, dated as of March 22, 2010, by The Narragansett Electric Company and The Bank of New York Mellon as Trustee (Exhibit 4(a)-1 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)
4(ff)-2	-	First Supplemental Indenture, dated as of March 22, 2010, to said Indenture (Exhibit 4(a)-2 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)
4(ff)-3	-	Second Supplemental Indenture, dated as of March 22, 2010, to said Indenture (Exhibit 4(a)-3 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)
4(ff)-4	-	Third Supplemental Indenture, dated as of December 10, 2012, to said Indenture (Exhibit 4(a)-4 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)
4(ff)-5	-	Fourth Supplemental Indenture, dated as of July 27, 2018, to said Indenture (Exhibit 4(a)-5 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)
4(ff)-6	-	Fifth Supplemental Indenture, dated as of April 9, 2020, to said Indenture (Exhibit 4(a)-6 to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)

4(ff)-7	-	Sixth Supplemental Indenture, dated as of March 25, 2024, to said Indenture (Exhibit 4.2 to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 25, 2024)
4(gg)	-	Indenture, dated as of February 24, 2023, by PPL Capital Funding, Inc., as Issuer, PPL Corporation, as Guarantor, and The Bank of New York Mellon, as Trustee (Exhibit 4.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated March 24, 2023)
10(a)	-	Employee Matters Agreement, among PPL Corporation, Talen Energy Corporation, C/R Energy Jade, LLC, Sapphire Power Holdings LLC. and Raven Power Holdings LLC, dated as of June 9, 2014 (Exhibit 10.1 to PPL Energy Supply, LLC Form 8-K Report (File No. 1-32944) dated June 12, 2014)
10(b)	-	Confirmation of Forward Sale Transaction, dated May 8, 2018, between the Company and JPMorgan Chase Bank, National Association, London Branch (Exhibit 10.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 11, 2018)
10(c)	-	Confirmation of Forward Sale Transaction, dated May 8, 2018, between the Company and Barclays Bank PLC (Exhibit 10.2 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 11, 2018)
10(d)	-	Additional Confirmation of Forward Sale Transaction, dated May 10, 2018, between the Company and JPMorgan Chase Bank, National Association, London Branch (Exhibit 10.3 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 11, 2018)
10(e)	-	Additional Confirmation of Forward Sale Transaction, dated May 8, 2018, between the Company and Barclays Bank PLC (Exhibit 10.4 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 11, 2018)
10(f)	-	Amendment No. 3 to Amended and Restated Revolving Credit Agreement, dated as of January 2, 2025, amending the Amended and Restated Revolving Credit Agreement, dated as of December 6, 2021, among PPL Capital Funding, Inc., as Borrower, The Narragansett Electric Company, as Designated Borrower, PPL Corporation, as Guarantor, the Lenders party thereto and Wells Fargo Bank, National Association, as Administrative Agent, Issuing Lender and Swingline Lender (Exhibit 10.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated January 6, 2025)
10(g)	-	Amendment No. 3 to Amended and Restated Revolving Credit Agreement, dated as of January 2, 2025, amending the Amended and Restated Revolving Credit Agreement, dated as of December 6, 2021, among PPL Electric Utilities Corporation, as Borrower, the Lenders party thereto and Wells Fargo Bank, National Association, as Administrative Agent, Issuing Lender and Swingline Lender (Exhibit 10.2 to PPL Corporation Form 8-K Report (File No. 1-11459) dated January 6, 2025)
10(h)	-	Amendment No. 3 to Amended and Restated Revolving Credit Agreement, dated as of January 2, 2025, amending the Amended and Restated Revolving Credit Agreement, dated as of December 6, 2021, among Louisville Gas and Electric Company, as Borrower, the Lenders party thereto and Wells Fargo Bank, National Association, as Administrative Agent, Issuing Lender and Swingline Lender (Exhibit 10.3 to PPL Corporation Form 8-K Report (File No. 1-11459) dated January 6, 2025)
10(i)	-	Amendment No. 3 to Amended and Restated Revolving Credit Agreement, dated as of January 2, 2025, amending the Amended and Restated Revolving Credit Agreement, dated as of December 6, 2021, among Kentucky Utilities Company, as Borrower, the Lenders party thereto and Wells Fargo Bank, National Association, as Administrative Agent, Issuing Lender and Swingline Lender (Exhibit 10.4 to PPL Corporation Form 8-K Report (File No. 1-11459) dated January 6, 2025)
10(j)	-	Transition Services Agreement, dated as of May 25, 2022, by and among National Grid USA Service Company, Inc., National Grid USA (solely with respect to Section 4.6) and The Narragansett Electric Company (Exhibit 10.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated May 25, 2022)

10(k)	-	$250,000,000 Term Loan Credit Agreement dated as of September 16, 2022 among PPL Electric Utilities Corporation, as Borrower, the Lenders party thereto and U.S. Bank National Association, as Administrative Agent (Exhibit 10.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated September 19, 2022)
[_]10(l)-1	-	Amended and Restated Directors Deferred Compensation Plan, dated June 12, 2000 (Exhibit 10(h) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2000)
[_]10(l)-2	-	Amendment No. 1 to said Directors Deferred Compensation Plan, dated December 18, 2002 (Exhibit 10(m)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2002)
[_]10(l)-3	-	Amendment No. 2 to said Directors Deferred Compensation Plan, dated December 4, 2003 (Exhibit 10(q)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2003)
[_]10(l)-4	-	Amendment No. 3 to said Directors Deferred Compensation Plan, dated as of January 1, 2005 (Exhibit 10(cc)-4 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2005)
[_]10(l)-5	-	Amendment No. 4 to said Directors Deferred Compensation Plan, dated as of May 1, 2008 (Exhibit 10(x)-5 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2008)
[_]10(l)-6	-	Amendment No. 5 to said Directors Deferred Compensation Plan, dated May 28, 2010 (Exhibit 10(a) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2010)
[_]10(l)-7	-	Amendment No. 6 to said Directors Deferred Compensation Plan, dated as of April 15, 2015 (Exhibit 10(b) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended March 31, 2015)
[_]10(m)-1	-	PPL Corporation Directors Deferred Compensation Plan Trust Agreement, dated as of April 1, 2001, between PPL Corporation and Wachovia Bank, N.A. (as successor to First Union National Bank), as Trustee (Exhibit 10(hh)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2012)
[_]10(m)-2	-	PPL Officers Deferred Compensation Plan, PPL Supplemental Executive Retirement Plan and PPL Supplemental Compensation Pension Plan Trust Agreement, dated as of April 1, 2001, between PPL Corporation and Wachovia Bank, N.A. (as successor to First Union National Bank), as Trustee (Exhibit 10(hh)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2012)
[_]10(m)-3	-	PPL Revocable Employee Nonqualified Plans Trust Agreement, dated as of March 20, 2007, between PPL Corporation and Wachovia Bank, N.A., as Trustee (Exhibit 10(c) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended March 31, 2007)
[_]10(m)-4	-	PPL Employee Change in Control Agreements Trust Agreement, dated as of March 20, 2007, between PPL Corporation and Wachovia Bank, N.A., as Trustee (Exhibit 10(d) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended March 31, 2007)
[_]10(m)-5	-	PPL Revocable Director Nonqualified Plans Trust Agreement, dated as of March 20, 2007, between PPL Corporation and Wachovia Bank, N.A., as Trustee (Exhibit 10(e) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended March 31, 2007)
[_]10(n)-1	-	Amended and Restated Officers Deferred Compensation Plan, dated December 8, 2003 (Exhibit 10(r) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2003)
[_]10(n)-2	-	Amendment No. 1 to said Officers Deferred Compensation Plan, dated as of January 1, 2005 (Exhibit 10(ee)-1 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2005)

[_]10(n)-3	-	Amendment No. 2 to said Officers Deferred Compensation Plan, dated as of January 22, 2007 (Exhibit 10(bb)-3 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2006)
[_]10(n)-4	-	Amendment No. 3 to said Officers Deferred Compensation Plan, dated as of June 1, 2008 (Exhibit 10(z)-4 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2008)
[_]10(n)-5	-	Amendment No. 4 to said Officers Deferred Compensation Plan, dated as of February 15, 2012 (Exhibit 10(ff)-5 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2011)
[_]10(n)-6	-	Amendment No. 5 to said Executive Deferred Compensation Plan, dated as of May 8, 2014 (Exhibit 10(a) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2014)
[_]10(n)-7	-	Amendment No. 6 to said Executive Deferred Compensation Plan, dated as of December 16, 2015 (Exhibit [_]10(q)-7 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2015)
[_]10(n)-8	-	Amendment No. 7 to said Executive Deferred Compensation Plan, dated as of January 1, 2019 (Exhibit [_]10(x)-8 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2018)
[_]10(n)-9	-	Amendment No. 8 to said Executive Deferred Compensation Plan, dated as of December 20, 2021 (Exhibit [_]10(n)-9 to PPL Corporation Form 10-K Report (File No. 11459) for the year ended December 31, 2021)
[_]10(n)-10	-	Amendment No. 9 to said Executive Deferred Compensation Plan, dated as of December 28, 2022 (Exhibit [_]10(p)-10 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2022)
[_]10(o)-1	-	Amended and Restated Supplemental Executive Retirement Plan, dated December 8, 2003 (Exhibit 10(s) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2003)
[_]10(o)-2	-	Amendment No. 1 to said Supplemental Executive Retirement Plan, dated December 16, 2004 (Exhibit 99.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated December 17, 2004)
[_]10(o)-3	-	Amendment No. 2 to said Supplemental Executive Retirement Plan, dated as of January 1, 2005 (Exhibit 10(ff)-3 to PPL Corporation Form 10-K Report (File 1-11459) for the year ended December 31, 2005)
[_]10(o)-4	-	Amendment No. 3 to said Supplemental Executive Retirement Plan, dated as of January 22, 2007 (Exhibit 10(cc)-4 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2006)
[_]10(o)-5	-	Amendment No. 4 to said Supplemental Executive Retirement Plan, dated as of December 9, 2008 (Exhibit 10(aa)-5 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2008)
[_]10(o)-6	-	Amendment No. 5 to said Supplemental Executive Retirement Plan, dated as of February 15, 2012 (Exhibit 10(gg)-6 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2011)
[_]10(o)-7	-	Amendment No. 6 to the Amended and Restated Supplemental Executive Retirement Plan, dated March 23, 2018 (Exhibit 10(g) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended March 31, 2018)

[_]10(p)-1	-	Amended and Restated Incentive Compensation Plan, effective January 1, 2003 (Exhibit 10(p) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2002)
[_]10(p)-2	-	Amendment No. 1 to said Incentive Compensation Plan, dated as of January 1, 2005 (Exhibit 10(gg)-2 to PPL Corporation Form 10-K Report (File 1-11459) for the year ended December 31, 2005)
[_]10(p)-3	-	Amendment No. 2 to said Incentive Compensation Plan, dated as of January 26, 2007 (Exhibit 10(dd)-3 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2006)
[_]10(p)-4	-	Amendment No. 3 to said Incentive Compensation Plan, dated as of March 21, 2007 (Exhibit 10(f) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended March 31, 2007)
[_]10(p)-5	-	Amendment No. 4 to said Incentive Compensation Plan, effective December 1, 2007 (Exhibit 10(a) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2008)
[_]10(p)-6	-	Amendment No. 5 to said Incentive Compensation Plan, dated as of December 16, 2008 (Exhibit 10(bb)-6 to PPL Corporation Form 10-K Report (File 1-11459) for the year ended December 31, 2008)
[_]10(p)-7	-	Form of Stock Option Agreement for stock option awards under the Incentive Compensation Plan (Exhibit 10(a) to PPL Corporation Form 8-K Report (File No. 1-11459) dated February 1, 2006)
[_]10(p)-8	-	Form of Performance Unit Agreement for performance unit awards under the Incentive Compensation Plan (Exhibit 10(ss) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2007)
[_]10(q)	-	Amended and Restated Incentive Compensation Plan for Key Employees, effective October 25, 2018 (Exhibit 10(a) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2018)
[_]10(r)	-	Short-term Incentive Plan (Annex B to Proxy Statement of PPL Corporation, dated April 12, 2016)
[_]10(s)	-	Form of Change in Control Severance Protection Agreement entered into between PPL Corporation and Joseph P. Bergstein, Jr., David J. Bonenberger, John Gregory Cornett, John R. Crockett III, Dean A. Del Vecchio, Angela K. Gosman, Christine M. Martin, Stephanie R. Raymond, Vincent Sorgi, Francis X. Sullivan, and Wendy E. Stark
[_]10(t)-1	-	PPL Corporation Amended and Restated 2012 Stock Incentive Plan, effective October 25, 2018 (Exhibit 10(b) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2018)
[_]10(t)-2	-	Form of Performance Unit Agreement for performance unit awards under the Stock Incentive Plan (Exhibit 10(tt)-2 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2012)
[_]10(t)-3	-	Form of Performance Contingent Restricted Stock Unit Agreement for restricted stock unit awards under the Stock Incentive Plan (Exhibit 10(tt)-3 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2012)
[_]10(t)-4	-	Form of Nonqualified Stock Option Agreement for stock option awards under the Stock Incentive Plan (Exhibit 10(tt)-4 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2012)
[_]10(t)-5	-	Form of Return on Equity Performance Unit Agreement for performance units under the Amended and Restated 2012 Stock Incentive Plan (Exhibit 10(dd)-6 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2017)

[_]10(t)-6	-	Form of Restricted Stock Unit Agreement under the Amended and Restated 2012 Stock Incentive Plan, as approved on January 20, 2023 (Exhibit [_]10(v)-6 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2022)
[_]10(t)-7	-	Form of Total Shareholder Return Performance Unit Agreement for performance units under the Amended and Restated 2012 Stock Incentive Plan, as approved on January 20, 2023 (Exhibit [_]10(v)-7 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2022)
[_]10(t)-8	-	Form of Earnings Growth Performance Unit Agreement for performance units under the Amended and Restated 2012 Stock Incentive Plan, as approved on January 20, 2023 (Exhibit [_]10(v)-8 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2022)
[_]10(t)-9	-	Form of Environmental, Social and Governance Performance Unit Agreement for performance units under the Amended and Restated 2012 Stock Incentive Plan, as approved on January 20, 2023 (Exhibit [_]10(v)-9 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2022)
[_]10(u)	-	PPL Corporation Executive Severance Plan, effective as of July 26, 2012 (Exhibit 10(d) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2012)
[_]10(v)	-	Form of Grant Letter dated May 29, 2015 (Exhibit 10.1 to PPL Corporation Form 8-K Report (File No. 1-11459) dated June 1, 2015)
[_]10(w)	-	Transition and Retirement Agreement dated August 12, 2021, by and among Paul W. Thompson, LG&E and KU Services Company, and PPL Corporation (Exhibit [_]10(a) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended September 30, 2021)
[_]10(x)	-	Offer Letter dated March 6, 2021, between PPL Corporation and Wendy E. Stark (Exhibit [_]10(gg) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2021)
[_]10(y)	-	Rhode Island Energy Retirement Plan, effective January 14, 2022 (Exhibit [_]10(b) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)
[_]10(z)	-	Rhode Island Energy Executive Supplemental Retirement Plan, effective February 24, 2022 (Exhibit [_]10(c) to PPL Corporation Form 10-Q Report (File No. 1-11459) for the quarter ended June 30, 2022)
[_]10(aa)	-	Separation Agreement between Stephanie R. Raymond, PPL Electric Utilities Corporation, and PPL Corporation dated October 9, 2023 (Exhibit [_]10(aa) to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2023)
*19	-	PPL Insider Trading Policy
*21	-	Subsidiaries of PPL Corporation
*23(a)	-	Consent of Deloitte & Touche LLP - PPL Corporation
*23(b)	-	Consent of Deloitte & Touche LLP - PPL Electric Utilities Corporation
*23(c)	-	Consent of Deloitte & Touche LLP - Louisville Gas and Electric Company
*23(d)	-	Consent of Deloitte & Touche LLP - Kentucky Utilities Company

*24	-	Power of Attorney
*31(a)	-	Certificate of PPL's principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*31(b)	-	Certificate of PPL's principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*31(c)	-	Certificate of PPL Electric's principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*31(d)	-	Certificate of PPL Electric's principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*31(e)	-	Certificate of LG&E's principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*31(f)	-	Certificate of LG&E's principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*31(g)	-	Certificate of KU's principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*31(h)	-	Certificate of KU's principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
*32(a)	-	Certificate of PPL's principal executive officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
*32(b)	-	Certificate of PPL Electric's principal executive officer and principal financial officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
*32(c)	-	Certificate of LG&E's principal executive officer and principal financial officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
*32(d)	-	Certificate of KU's principal executive officer and principal financial officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
97	-	PPL Corporation Compensation Recoupment Policy, effective October 2, 2023 (Exhibit 97 to PPL Corporation Form 10-K Report (File No. 1-11459) for the year ended December 31, 2023)
*99(a)	-	PPL Corporation and Subsidiaries Long-term Debt Schedule
101.INS	-	XBRL Instance Document for PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company - the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document.
101.SCH	-	XBRL Taxonomy Extension Schema for PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company
101.CAL	-	XBRL Taxonomy Extension Calculation Linkbase for PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company
101.DEF	-	XBRL Taxonomy Extension Definition Linkbase for PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company

101.LAB	-	XBRL Taxonomy Extension Label Linkbase for PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company
101.PRE	-	XBRL Taxonomy Extension Presentation Linkbase for PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company
104		The Cover Page Interactive Data File is formatted as Inline XBRL and contained in Exhibits 101.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PPL Corporation
(Registrant)

By /s/ Vincent Sorgi
Vincent Sorgi -
President and Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the date indicated.

/s/ Vincent Sorgi
Vincent Sorgi -
President and Chief Executive Officer
and Director
(Principal Executive Officer)

/s/ Joseph P. Bergstein, Jr.
Joseph P. Bergstein, Jr. -
Executive Vice President and
Chief Financial Officer
(Principal Financial Officer)

/s/ Marlene C. Beers
Marlene C. Beers -
Vice President and Controller
(Principal Accounting Officer)

Directors:

Arthur P. Beattie
Venkata Rajamannar Madabhushi
Heather B. Redman
Craig A. Rogerson
Linda G. Sullivan
Natica von Althann
Keith H. Williamson
Phoebe A. Wood
Armando Zagalo de Lima

/s/ Vincent Sorgi
Vincent Sorgi, Attorney-in-fact

February 13, 2025

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PPL Electric Utilities Corporation
(Registrant)

By /s/ Christine M. Martin
Christine M. Martin -
President

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the date indicated.

By /s/ Christine M. Martin
Christine M. Martin -
President
(Principal Executive Officer)

/s/ Marlene C. Beers
Marlene C. Beers -
Vice President and Controller
(Principal Financial Officer and Principal Accounting Officer)

Directors:

/s/ Joseph P. Bergstein, Jr.
Joseph P. Bergstein, Jr.

/s/ Vincent Sorgi
Vincent Sorgi

/s/ Dean A. Del Vecchio
Dean A. Del Vecchio

/s/ Wendy E. Stark
Wendy E. Stark

/s/ Angela K. Gosman
Angela K. Gosman

/s/ Francis X. Sullivan
Francis X. Sullivan

/s/ Christine M. Martin
Christine M. Martin

Date: February 13, 2025

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Louisville Gas and Electric Company
(Registrant)

By /s/ John R. Crockett III
John R. Crockett III -
President

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the date indicated.

/s/ John R. Crockett III
John R. Crockett III -
President
(Principal Executive Officer)

/s/ Christopher M. Garrett
Christopher M. Garrett -
Vice President-Finance and Accounting
(Principal Financial Officer and
Principal Accounting Officer)

Directors:

/s/ Joseph P. Bergstein, Jr.
Joseph P. Bergstein, Jr.

/s/ John R. Crockett III
John R. Crockett III

/s/ Dean A. Del Vecchio
Dean A. Del Vecchio

/s/ Angela K. Gosman
Angela K. Gosman

/s/ Vincent Sorgi
Vincent Sorgi

/s/ Wendy E. Stark
Wendy E. Stark

/s/ Francis X. Sullivan
Francis X. Sullivan

Date: February 13, 2025

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Kentucky Utilities Company
(Registrant)

By /s/ John R. Crockett III
John R. Crockett III -
President

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the date indicated.

/s/ John R. Crockett III
John R. Crockett III -
President
(Principal Executive Officer)

/s/ Christopher M. Garrett
Christopher M. Garrett -
Vice President-Finance and Accounting
(Principal Financial Officer and
Principal Accounting Officer)

Directors:

/s/ Joseph P. Bergstein, Jr.
Joseph P. Bergstein, Jr.

/s/ John R. Crockett III
John R. Crockett III

/s/ Dean A. Del Vecchio
Dean A. Del Vecchio

/s/ Angela K. Gosman
Angela K. Gosman

/s/ Vincent Sorgi
Vincent Sorgi

/s/ Wendy E. Stark
Wendy E. Stark

/s/ Francis X. Sullivan
Francis X. Sullivan

Date: February 13, 2025

Exhibit 19

Insider Trading Policy (CP 121)

Issued: 2/3/2025 **Updated:** **Reviewed:**
Responsibility: Associate General Counsel
Applicability: This policy applies to PPL Corporation and its domestic and international subsidiaries.

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Purpose and Background

This Policy is instituted to help employees of PPL Corporation and its affiliates (collectively, the "Company") comply with applicable securities laws regarding trading of the Company's or other companies' securities based on Material Nonpublic Information (as discussed below) and prevent sharing of Material Nonpublic Information to others who may trade in such securities. In other words, it is to help prevent insider trading. In addition to setting forth general restrictions applicable to all directors, officers and employees, this Policy also sets forth additional procedures for certain personnel and board members who routinely have access to Material Nonpublic Information, to help these individuals trade securities of the Company appropriately and in compliance with applicable law.

All directors, officers and employees of the Company (as well as their family members and any other entity over which they make or influence investment decisions, as described below) are expected to fully comply with this Insider Trading Policy.

What is Insider Trading

The Company and its "**insiders**," including any director, officer or employee of the Company or any Company subsidiary (including, for example, PPL Electric Utilities Corporation, Louisville Gas and Electric Company, Kentucky Utilities Company, Rhode Island Energy and PPL Services Corporation), are each subject to the securities laws of the United States and all applicable jurisdictions. Those laws prohibit insiders from buying or selling, or otherwise

acquiring or disposing of, Securities of the Company based on Material Nonpublic Information about the Company. Such conduct is often described as "insider trading". Insider trading also includes insiders passing Material Nonpublic Information to someone else, including family members, who may buy or sell the Company's Securities. Such conduct is known as "tipping". Finally, insider trading also includes buying or selling, or otherwise acquiring or disposing of the securities of, or tipping information concerning, any other company at a time that you have any Material Nonpublic Information about that company as a result of your employment with the Company.

For purposes of this Policy, **"Securities"** include common and preferred stock, stock options, warrants, bonds, notes, debentures, convertible instruments, put or call options (i.e., exchange-traded options) or other similar financial instruments. "**Material Nonpublic Information"** is information that is both material and nonpublic. **Material information** is generally information that might affect a person's decision to buy or sell a security or, stated another way, information that if public, could reasonably be expected to affect the publicly traded price of that company's stock. Material information might include:

- dividend increases or decreases,
- earnings results and estimates (including changes of previously announced estimates),
- planned repurchases or issuances of equity or debt,
- a change or curtailment of operations of significant facilities,
- a significant increase or decline in business or revenue,
- a significant merger or acquisition proposal or agreement,
- actions by regulatory bodies,
- significant management changes,
- the initiation of or a significant development in major litigation,
- purchases or sales of substantial assets, or
- a major cybersecurity breach.

The foregoing list is not exhaustive; the determination of materiality is highly fact-sensitive and must be viewed in the context of the relevant circumstances. **Nonpublic information** is information that is not available to the general public. Information is considered nonpublic until the information has been (a) widely disseminated, (b) through an official announcement (the announcement generally has come from the Company), and (c) a reasonable amount of time, usually at least 24 hours, a portion of which the New York Stock Exchange is open, has passed to allow the market to react to the information. You should assume information is nonpublic unless it has been distributed on a national news service or expressly included in a Company filing with the U.S. Securities and Exchange Commission ("SEC").

Who is at risk

The securities laws provide that liability regarding insider trading, including potentially civil and criminal penalties, can apply to the individual insider and to the Company and its directors and officers, and can even extend to managerial and supervisory personnel. It is the intent of this Policy to avoid both individual insider liability and broader enterprise liability for insider trading.

General Policy Applicable to all Insiders

As an insider, you may not do any of the following:

- Trade, including purchase, sell or otherwise acquire or dispose of Company Securities, including via gifts, at any time when you have Material Nonpublic Information concerning the Company. If you have any questions about whether you are in possession of Material Nonpublic Information, please contact the Office of General Counsel.

- Trade Securities of any other company (including Securities issued by any of our customers or suppliers) at any time when you have Material Nonpublic Information about that company that you obtained as a result of your employment with or relationship to the Company.

- "Tip" anyone (including family members), even inadvertently (take care not to have such information overheard). "Tipping" is disclosing any Material Nonpublic Information to anyone that does not have a business need to know such information. If you disclose Material Nonpublic Information to a third party or become aware that such information has been disclosed to a third party by an insider in violation of this Policy, immediately contact the Office of General Counsel.

- Make buy or sell recommendations about the Company's securities.

When you leave the Company, whether voluntarily or involuntarily, as a precaution you should generally not trade in the Securities of the Company until the opening of the first open trading window (as described below) following the termination of your employment, or as otherwise indicated at the time of your departure. Section 16 Persons and Permanent Restricted Persons, as defined below, should plan to wait six months after leaving the company before trading any Company Securities.

Limited Exceptions to Trading Prohibitions Under the General Policy

The restrictions above generally do not apply in the following circumstances:

- You transfer shares to an inter vivos trust or similar entity that does not change the beneficial ownership of the shares;
- You transfer shares as a bona fide gift, including in connection with charitable giving, though you should contact OGC to discuss the circumstances and timing prior to making such transfers;
- You exercise an option to acquire stock granted under the Company's incentive compensation plans without any sale, (however, sales of the underlying stock after exercise, or in connection with any cashless exercise, would be covered by this Policy);
- You elect to have the Company withhold shares to satisfy tax withholding requirements (such as net share settlement of stock options) without effecting any sale;
- You execute transactions pursuant to a trading plan that complies with SEC Rule 10b5-1 under the Securities and Exchange Act of 1934 (commonly known as "10b5-1 Plans") and which has been approved by the Company; or
- You purchase stock through regular payroll deductions under the Company's Dividend Reinvestment and Direct Stock Purchase Plan; provided, however, the sale of any such stock, and any change in instructions regarding the level of contributions used to purchase stock, is subject to this policy.

These exceptions are fact specific. You should contact the Office of General Counsel to discuss your particular circumstances whenever you are in doubt about any trade of Securities or before attempting to rely on any of the above exceptions.

Special Procedures – Section 16 Persons, Permanent and Other Restricted Persons

Enhanced trading restrictions and procedures apply to (i) **Section 16 Persons**, which include members of the PPL Corporation Board of Directors and certain officers of the Company as defined by SEC Rule 16a-1(f) (together with any such persons' immediate family members, and any trusts, corporations or other entities controlled by any such persons), (ii) **Permanent Restricted Persons**, which includes Tier 1 and Tier 2 executives who are not Section 16 Persons and certain others as determined by the Office of General Counsel, and (iii) **Other Restricted Persons**, which includes those who have been notified by the Office of General Counsel that they must follow the requirements this Policy because they have access to Nonpublic Information in the normal course of their duties. Prior to buying or selling, or otherwise acquiring or disposing of any shares of PPL stock, Section 16 Persons, Permanent Restricted Persons and Other Restricted Persons must contact the Office of General Counsel. Additional restrictions, set for the below, are generally based on "trading windows."

Trading Windows

"Open trading windows" generally occur four times a year, typically running from the day after quarterly/annual earnings announcements to the fifteenth day of the third month in each fiscal quarter (March, June, September, and December). A "closed trading window" occurs when the Company is aware that many insiders who are subject to enhanced trading restrictions are likely aware of Material Nonpublic Information, generally in connection with the preparation of quarterly financial reports. Closed trading windows typically run from the fifteenth of the month in the third month of a fiscal quarter until the day following the announcement of earnings for that quarter, when the next open trading window begins. In certain circumstances, trading windows may not open as normal, or may close earlier than expected, based on Material Nonpublic Information that is generally known inside the Company. Even during an open trading window, certain insiders may be prohibited from trading PPL stock, because they may be aware of specific Material Nonpublic Information. For example, when a significant transaction is being contemplated, some but not all insiders may be aware of the details of the proposed transaction, and therefore restricted from trading, even in an open trading window.

The Office of General Counsel will announce via email the opening and closing of trading windows to all insiders who are subject to enhanced trading restrictions, and in certain circumstances, may notify specific insiders that they should not trade, even if the trading window is open for others. Insiders should not share with anyone whether they are restricted from trading. Trading windows are designed to add an additional layer of protection with respect to insider trading, both for the Company and the individual insider, but all insiders remain subject to the general policy discussed above. **Even if the trading window is open, you may not trade, or establish, modify or terminate a 10b5-1 Plan, as discussed below, without prior approval from the Office of General Counsel or if you are aware of Material Nonpublic Information.**

Actions permitted and restricted during open and closed trading windows, and other applicable restrictions on certain insiders, are discussed further below.

General Restrictions – Section 16 Persons, Permanent and Other Restricted Persons

All Section 16 Persons and Permanent Restricted Persons must hold all of the Company's Securities that they own in a brokerage account at Fidelity Investments (or any successor as the stock plan administrator). Such accounts are subject to restriction by the Office of General Counsel. Section 16 Persons and Permanently Restricted Persons must conduct all trading in Company Securities using 10b5-1 Plans that permit Insiders to schedule future trades of Company Securities, as described below. 10b5-1 Plans must be reviewed and approved by the Office of General Counsel before execution.

Section 16 Persons, Permanently Restricted Persons and Other Restricted Persons may not (i) trade in options, warrants, puts and calls or similar instruments related to the Company's Securities or sell such Securities "short" (i.e., sell stock they do not own and borrow the shares to make delivery), because this may put their personal gain in conflict with the best interests of the Company or otherwise appear improper, or (ii) pledge the Company's Securities as collateral for any other securities you wish to purchase or for a loan.

Other Restricted Persons who wish to trade during an open trading window may contact the Office of General Counsel, and they will be asked to confirm that they are not in possession of any Material Nonpublic Information. If they are not in possession of Material Nonpublic Information, the Office of General Counsel generally will permit the trade and, if the shares are held in a Fidelity account, the trade restriction on the account will be lifted for 24-48 hours, or longer as needed, to allow the Section 16 Persons, Permanently Restricted Persons or Other Restricted Persons to complete the trade. Other Restricted Persons are permitted but not required to use 10b5-1 Plans.

Exceptions for Approved 10b5-1 Plans

10b5-1 Plans may be entered into only during open trading windows when the insider is not in possession of Material Nonpublic Information. A 10b5-1 Plan is a binding, written contract between you and your broker (i.e., Fidelity Investments, or any successor as the Company's stock plan administrator) that specifies the price, amount and date of trades to be executed in your account in the future, or provides a formula or mechanism that your broker will follow to execute a desired transaction. While a 10b5-1 Plan can only be established, modified or terminated during an open trading window when you do not possess Material Nonpublic Information, trades made pursuant to a properly established 10b5-1 Plan may be executed at any time, even during a closed trading window.

As part of the 10b5-1 Plan document, you must provide a written representation that, at the time of entering into (or modifying) the 10b5-1 Plan, you are not then in possession of any material nonpublic information and that you are acting in good faith and not as part of a plan to evade the prohibitions of SEC Rule 10b5-1. Once the 10b5-1 Plan is adopted, you must not exercise any influence over execution of transactions under the plan, such as the number or value of securities to be traded, the price at which they are to be traded or the date of the trade. Any such modification would be considered entering into a new plan and would be subject to the restrictions of entering into a new plan.

10b5-1 Plans may cover a period up to two years and trades under a 10b5-1 Plan may commence no sooner than 30 days after execution for Permanent Restricted Persons and any other person electing to use a 10b5-1 Plan, except Section 16 Persons. For Section 16 Persons, trades pursuant to a 10b5-1 Plan may commence after the longer of (i) 90 days after the adoption or modification of a plan, or (ii) two business days following the filing of 10-Q or 10-K for the fiscal period in which the plan was adopted or modified, up to a maximum of 120 days.

10b5-1 Plans, and any modifications, are drafted with the assistance of Fidelity Investments, and are reviewed by the Office of General Counsel prior to execution. 10b5-1 Plans must comply with all other applicable legal requirements and SEC Rule 10b5-1, including without limitation, the SEC Rule 10b5-1 limitations on multiple overlapping plans and single-trade plans. If you have any questions regarding 10b5-1 Plans, please contact the Office of General Counsel. Notwithstanding any pre-clearance of a 10b5-1 Plan, the Company assumes no liability for the consequences of any transaction made pursuant to a purported 10b5-1 Plan.

The requirement to trade via a 10b5-1 Plan does not apply to (i) the receipt and disposition of credits received by members of the PPL Corporation Board of Directors pursuant to the Directors Deferred Compensation Plan, which credits are reportable under Section 16 of the Securities Exchange Act of 1934 and for which separate procedures are administered by the Office of General Counsel and (ii) the purchase of PPL stock by employees through regular payroll deductions under the Company's Dividend Reinvestment and Direct Stock Purchase Plan; provided, however, the sale of any such stock, and any change in instructions regarding the level of contributions used to purchase stock, must be made in an open trading window when the insider is not in possession of Material Nonpublic Information.

Confidentiality

You must not disclose any Material Nonpublic Information to anyone outside of the Company (including to family members), except when such disclosure is needed to carry out the Company's business and then only when you have no reason to believe that the recipient will misuse the information. When such information is disclosed, the recipient must be told that such information may be used only for the business purpose related to its disclosure and that the information must be held in confidence. You should disclose Material Nonpublic Information to others in the Company only in the ordinary course of business, for legitimate business purposes.

You may not respond to questions or comment publicly to anyone outside the Company on stock price movements or rumors about other material corporate developments (including discussions in Internet "chat rooms" or through "social media") unless it is part of your job (such as Investor Relations) or you have been specifically authorized to do so by the Chief Executive Officer or Chief Financial Officer in each instance (see Standards of Integrity, CP100 and Social Media Policy, CP411 for additional information). If you receive requests for information from the financial community, such as securities analysts, brokers or institutional investors, they should be directed to the Vice President-Investor Relations. Requests for information from the SEC or other regulators should be directed to the Office of General Counsel. Requests for information from individual shareowners should be directed to the Company's transfer agent, Equiniti Trust Company, at 1-800-345-3085 or via email to invserv@pplweb.com. If you inadvertently comment on stock price movements or rumors of other material corporate developments, you must immediately contact the Office of General Counsel.

Compliance Procedures

For purposes of ensuring that this Policy is disseminated to and followed by all covered persons:

- The current version of this Policy will at all times be posted on the Company's intranet as CP 121 under the "Company's Policies" heading. You may also request a copy of the current version of this Policy from the Office of the General Counsel.
- The Company provides training on this Policy and the insider trading rules to all Company personnel in connection with of PPL's Standards of Integrity, and provides additional information to personnel upon becoming a Section 16 Person, Permanent Restricted Person or Other Restricted Person under the Policy. The Company also provides periodic training refreshers to groups of Company personnel, including Section 16 Persons and Permanently Restricted Persons, from time to time.
- All Company personnel are required to annually certify that they have read, understand and agree to comply with the PPL Standards of Integrity, which requires a commitment to comply fully with the letter and spirit of all applicable laws, rules and regulations, and to abide by all applicable policies, procedures and guidelines, including this policy.

Violations, Exceptions and Questions

All persons subject to this Policy have an ethical and legal obligation to maintain the confidentiality of information and to refrain from engaging in transactions in Company Securities, or the securities of any other company, while in possession of Material Nonpublic Information. Each individual is responsible for making sure that they (and their family members or other entities over which they make or influence investment decisions) comply with this Policy. This means that each individual is responsible for the transactions of their family members and should make their family members aware of the need to confer with them before they trade in Company Securities, and each individual should treat all such transactions for the purposes of this Policy and applicable securities laws as if the transactions were for their own account.

In all cases, you are responsible for determining whether you are in possession of Material Nonpublic Information, and any action on the part of the Company, the Office of the General Counsel or any other employee or director pursuant to this Policy (or otherwise) does not in any way constitute legal advice or insulate you from liability under applicable securities laws.

Violations of this Insider Trading Policy may result in violations of federal securities laws and could subject both you and the Company (and potentially its directors and officers) to civil and criminal penalties. Failure to follow this Policy may result in disciplinary action, up to and including termination of employment, regardless of whether the employee's failure to comply results in a violation of law. A violation of this Policy also constitutes a violation of PPL's Standards of Integrity (CP100) and will be handled in accordance with the Responsible Behavior Program (GP702) or your employer's equivalent discipline policy. Any violation or perceived violation should be reported immediately to the Office of General Counsel. The

Company will cooperate with any investigation into trading that is conducted by a stock exchange or regulatory body.

The prohibitions and procedures set forth in this Policy are not intended to replace your responsibility to understand and comply with the legal prohibition against insider trading. Appropriate judgment should be exercised in connection with all securities trading, and insiders should exercise judgment so as to avoid even the appearance of impropriety.

Any exceptions to the above requirements need written approval from the Office of General Counsel. Anyone with questions concerning this Policy should contact the Office of General Counsel.

PPL Corporation
Subsidiaries of the Registrant
At December 31, 2024

Exhibit 21

The following listing of subsidiaries omits subsidiaries which, considered in the aggregate as a single subsidiary, would not constitute a significant subsidiary as of December 31, 2024.

Company Name **Business Conducted under Same Name**	**State or Jurisdiction of Incorporation/Formation**
CEP Reserves, Inc.	Delaware
Kentucky Utilities Company	Kentucky and Virginia
LG&E and KU Capital LLC	Kentucky
LG&E and KU Energy LLC	Kentucky
Louisville Gas and Electric Company	Kentucky
PPL Capital Funding, Inc.	Delaware
PPL Electric Utilities Corporation	Pennsylvania
PPL Energy Funding Corporation	Pennsylvania
PPL Energy Holdings, LLC	Delaware
PPL Rhode Island Holdings, LLC	Delaware
PPL Services Corporation	Delaware
PPL Subsidiary Holdings, LLC	Delaware
The Narragansett Electric Company	Rhode Island

Exhibit 23(a)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement Nos. 333-277140 and 333-277141 on Form S-3 and Registration Statement Nos. 333-277139, 333-215193, 333-209618, 333-181752, and 333-197629 on Form S-8 of our reports dated February 13, 2025, relating to the financial statements of PPL Corporation and the effectiveness of PPL Corporation's internal control over financial reporting appearing in this Annual Report on Form 10-K for the year ended December 31, 2024.

/s/ Deloitte & Touche LLP

Morristown, New Jersey
February 13, 2025

Exhibit 23(b)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement No. 333-277140-03 on Form S-3 of our report dated February 13, 2025, relating to the financial statements of PPL Electric Utilities Corporation appearing in this Annual Report on Form 10-K for the year ended December 31, 2024.

/s/ Deloitte & Touche LLP

Morristown, New Jersey
February 13, 2025

Exhibit 23(c)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement No. 333-277140-02 on Form S-3 of our report dated February 13, 2025, relating to the financial statements of Louisville Gas and Electric Company appearing in this Annual Report on Form 10-K for the year ended December 31, 2024.

/s/ Deloitte & Touche LLP

Louisville, Kentucky
February 13, 2025

Exhibit 23(d)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement No. 333-277140-01 on Form S-3 of our report dated February 13, 2025, relating to the financial statements of Kentucky Utilities Company appearing in this Annual Report on Form 10-K for the year ended December 31, 2024.

/s/ Deloitte & Touche LLP

Louisville, Kentucky
February 13, 2025

Exhibit 24

PPL CORPORATION

2024 ANNUAL REPORT
TO THE SECURITIES AND EXCHANGE COMMISSION
ON FORM 10-K

POWER OF ATTORNEY

The undersigned directors of PPL Corporation, a Pennsylvania corporation, that is to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, its Annual Report on Form 10-K for the year ended December 31, 2024 ("Form 10-K Report"), do hereby appoint each of Vincent Sorgi, Wendy E. Stark, Jeffrey R. Jankowski and W. Eric Marr, and each of them, their true and lawful attorney, with power to act without the other and with full power of substitution and resubstitution, to execute for them and in their names the Form 10-K Report and any and all amendments thereto, whether said amendments add to, delete from or otherwise alter the Form 10-K Report, or add or withdraw any exhibits or schedules to be filed therewith and any and all instruments in connection therewith. The undersigned hereby grant to each said attorney full power and authority to do and perform in the name of and on behalf of the undersigned, and in any and all capacities, any act and thing whatsoever required or necessary to be done in and about the premises, as fully and to all intents and purposes as the undersigned might do, hereby ratifying and approving the acts of each of the said attorneys

IN WITNESS WHEREOF, the undersigned have hereunto set their hands this 13th day of February, 2025.

/s/ Arthur P. Beattie	/s/ Linda G. Sullivan
Arthur P. Beattie	Linda G. Sullivan
/s/ Venkata Rajamannar Madabhushi	/s/ Natica von Althann
Venkata Rajamannar Madabhushi	Natica von Althann
/s/ Heather B. Redman	/s/ Keith H. Williamson
Heather B. Redman	Keith H. Williamson
/s/ Craig A. Rogerson	/s/ Phoebe A. Wood
Craig A. Rogerson	Phoebe A. Wood
/s/ Vincent Sorgi	/s/ Armando Zagalo de Lima
Vincent Sorgi	Armando Zagalo de Lima

Exhibit 31(a)

CERTIFICATION

I, VINCENT SORGI, certify that:

1. I have reviewed this annual report on Form 10-K of PPL Corporation (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ Vincent Sorgi

Vincent Sorgi
President and Chief Executive Officer
(Principal Executive Officer)
PPL Corporation

Exhibit 31(b)

CERTIFICATION

I, JOSEPH P. BERGSTEIN, JR., certify that:

1. I have reviewed this annual report on Form 10-K of PPL Corporation (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ Joseph P. Bergstein, Jr.

Joseph P. Bergstein, Jr.
Executive Vice President and Chief Financial Officer
(Principal Financial Officer)
PPL Corporation

Exhibit 31(c)

CERTIFICATION

I, CHRISTINE M. MARTIN, certify that:

1. I have reviewed this annual report on Form 10-K of PPL Electric Utilities Corporation (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ Christine M. Martin
Christine M. Martin
President
(Principal Executive Officer)
PPL Electric Utilities Corporation

Exhibit 31(d)

CERTIFICATION

I, MARLENE C. BEERS, certify that:

1. I have reviewed this annual report on Form 10-K of PPL Electric Utilities Corporation (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ Marlene C. Beers
Marlene C. Beers
Vice President and Controller
(Principal Financial Officer)
PPL Electric Utilities Corporation

Exhibit 31(e)

CERTIFICATION

I, JOHN R. CROCKETT III, certify that:

1. I have reviewed this annual report on Form 10-K of Louisville Gas and Electric Company (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ John R. Crockett III
John R. Crockett III
President
(Principal Executive Officer)
Louisville Gas and Electric Company

Exhibit 31(f)

CERTIFICATION

I, CHRISTOPHER M. GARRETT, certify that:

1. I have reviewed this annual report on Form 10-K of Louisville Gas and Electric Company (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ Christopher M. Garrett
Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Louisville Gas and Electric Company

Exhibit 31(g)

CERTIFICATION

I, JOHN R. CROCKETT III, certify that:

1. I have reviewed this annual report on Form 10-K of Kentucky Utilities Company (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ John R. Crockett III
John R. Crockett III
President
(Principal Executive Officer)
Kentucky Utilities Company

Exhibit 31(h)

CERTIFICATION

I, CHRISTOPHER M. GARRETT, certify that:

1. I have reviewed this annual report on Form 10-K of Kentucky Utilities Company (the "registrant") for the year ended December 31, 2024;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 13, 2025

/s/ Christopher M. Garrett
Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Kentucky Utilities Company

Exhibit 32(a)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR PPL CORPORATION'S FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2024

In connection with the annual report on Form 10-K of PPL Corporation (the "Company") for the year ended December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, Vincent Sorgi, the Principal Executive Officer of the Company, and Joseph P. Bergstein, Jr., the Principal Financial Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: February 13, 2025

/s/ Vincent Sorgi

Vincent Sorgi
President and Chief Executive Officer
(Principal Executive Officer)
PPL Corporation

/s/ Joseph P. Bergstein, Jr.

Joseph P. Bergstein, Jr.
Executive Vice President and Chief Financial Officer
(Principal Financial Officer)
PPL Corporation

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32(b)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR PPL ELECTRIC UTILITIES CORPORATION'S FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2024

In connection with the annual report on Form 10-K of PPL Electric Utilities Corporation (the "Company") for the year ended December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, Christine M. Martin, the Principal Executive Officer of the Company, and Marlene C. Beers, the Principal Financial Officer and Principal Accounting Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: February 13, 2025

/s/ Christine M. Martin

Christine M. Martin
President
(Principal Executive Officer)
PPL Electric Utilities Corporation

/s/ Marlene C. Beers

Marlene C. Beers
Vice President and Controller
(Principal Financial Officer)
PPL Electric Utilities Corporation

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32(c)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR LOUISVILLE GAS AND ELECTRIC COMPANY'S FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2024

In connection with the annual report on Form 10-K of Louisville Gas and Electric Company (the "Company") for the year ended December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, John R. Crockett III, the Principal Executive Officer of the Company, and Christopher M. Garrett, the Principal Financial Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: February 13, 2025

/s/ John R. Crockett III

John R. Crockett III
President
(Principal Executive Officer)
Louisville Gas and Electric Company

/s/ Christopher M. Garrett

Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Louisville Gas and Electric Company

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32(d)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR KENTUCKY UTILITIES COMPANY'S FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2024

In connection with the annual report on Form 10-K of Kentucky Utilities Company (the "Company") for the year ended December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, John R. Crockett III, the Principal Executive Officer of the Company, and Christopher M. Garrett, the Principal Financial Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: February 13, 2025

/s/ John R. Crockett III

John R. Crockett III
President
(Principal Executive Officer)
Kentucky Utilities Company

/s/ Christopher M. Garrett

Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Kentucky Utilities Company

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 99(a)

PPL CORPORATION AND SUBSIDIARIES
LONG-TERM DEBT SCHEDULE
(Unaudited)
(Millions of Dollars)

	Interest Rate	Maturity Date	December 31, 2024
PPL			
PPL Capital Funding			
Senior Unsecured Notes			
69352PAL7	3.100 %	05/15/2026	$ 650
69352PAQ6	4.125 %	04/15/2030	431
69352PAH6	4.700 %	06/01/2043	71
69352PAJ2	5.000 %	03/15/2044	177
69352PAM5	4.000 %	09/15/2047	237
69352PAT0	5.250 %	09/01/2034	750
Total Senior Unsecured Notes			2,316
Exchangeable Notes			
69352PAR4	2.875 %	03/15/2028	$ 1,000
Total Senior Unsecured Notes			
Junior Subordinated Notes			
69352PAC7 [1]	7.251 %	03/30/2067	480
Total Junior Subordinated Notes			480
Total PPL Capital Funding Long-term Debt			3,796
PPL Electric			
Senior Secured Notes/First Mortgage Bonds			5,299
Senior Unsecured Notes			—
Total PPL Electric Long-term Debt			5,299
LG&E			
Senior Secured Notes/First Mortgage Bonds			2,489
Senior Unsecured Notes			—
Total LG&E Long-term Debt [2]			2,489
KU			
Senior Secured Notes/First Mortgage Bonds			3,089
Senior Unsecured Notes			—
Total KU Long-term Debt [2]			3,089
RI			
Senior Secured Notes/First Mortgage Bonds			1
Senior Unsecured Notes			2,000
Total RI Long-term Debt			2,001
Total Long-term Debt Before Adjustments			16,674
Unamortized premium and (discount), net			(57)
Unamortized debt issuance costs			(114)
Total Long-term Debt			16,503
Less current portion of Long-term Debt			551

	Interest Rate	Maturity Date	December 31, 2024
Total Long-term Debt, noncurrent			$ 15,952
PPL Electric			
Senior Secured Notes/First Mortgage Bonds			
524808BZ4	2.625 %	02/15/2027	$ 108
524808BY7	3.000 %	09/01/2029	116
69351UAH6	6.450 %	08/15/2037	250
69351UAM5	6.250 %	05/15/2039	300
69351UAN3	5.200 %	07/15/2041	250
69351UAR4	4.750 %	07/15/2043	350
69351UAS2	4.125 %	06/15/2044	300
69351UAV5	4.150 %	06/15/2048	400
69351UAT0	4.150 %	10/01/2045	350
69351UAU7	3.950 %	06/01/2047	475
69351UAW3	3.000 %	10/01/2049	400
69351UBA0	5.000 %	05/15/2033	600
69351UBB8	5.250 %	05/15/2053	750
69351UBC6	4.850 %	02/15/2034	650
Total Senior Secured Notes/First Mortgage Bonds			5,299
Senior Unsecured Notes			
Total Senior Unsecured Notes			—
Total Long-term Debt Before Adjustments			5,299
Unamortized discount			(42)
Unamortized debt issuance costs			(43)
Total Long-term Debt			5,214
Less current portion of Long-term Debt			—
Total Long-term Debt, noncurrent			$ 5,214

	Interest Rate	Maturity Date	December 31, 2024
LG&E			
Senior Secured Notes/First Mortgage Bonds			
546676AW7	3.300 %	10/01/2025	$ 300
546676AU1	5.125 %	11/15/2040	285
546676AV9	4.650 %	11/15/2043	250
546676AX5	4.375 %	10/01/2045	250
546676AY3	4.250 %	04/01/2049	400
546676AZ0	5.450 %	04/15/2033	400
896224BC5	0.625 %	09/01/2026	27
896224BB7	1.350 %	11/01/2027	35
546749AU6	1.350 %	11/01/2027	35
546749AT9 [2]	2.000 %	10/01/2033	128
546751AN8 [3]	3.900 %	06/01/2033	31
546751AM0 [3]	3.150 %	06/01/2033	35
546749AS1	0.900 %	09/01/2026	23
896224BA9 [2]	1.300 %	09/01/2044	125
896221AD0 [2]	3.750 %	06/01/2033	60
546749AR3 [2]	1.750 %	02/01/2035	40
896221AF5 [2]	4.700 %	06/01/2054	65
Total Senior Secured Notes/First Mortgage Bonds			2,489
Senior Unsecured Notes			
Total Senior Unsecured Notes			—
Total Long-term Debt Before Adjustments			2,489
Unamortized discount			(4)
Unamortized debt issuance costs			(14)
Total Long-term Debt			2,471
Less current portion of Long-term Debt			300
Total Long-term Debt, noncurrent			2,171

	Interest Rate	Maturity Date	December 31, 2024
KU			
Senior Secured Notes/First Mortgage Bonds			
491674BK2	3.300 %	10/01/2025	250
491674BM8	3.300 %	06/01/2050	500
491674BG1/BF3	5.125 %	11/01/2040	750
491674BJ5	4.650 %	11/15/2043	250
491674BL0	4.375 %	10/01/2045	550
491674BN6	5.450 %	04/15/2033	400
144838AE9 [2]	1.550 %	09/01/2042	96
14483RAQ0 [2]	3.375 %	02/01/2026	18
14483RAV9 [2]	2.000 %	02/01/2032	78
144838AA7 [3]	3.650 %	02/01/2032	$ 21
144838AB5 [3]	3.350 %	02/01/2032	3
587824AA1 [3]	3.350 %	02/01/2032	7
62479PAA4 [3]	3.350 %	02/01/2032	2
14483RAU1 [2]	2.125 %	10/01/2034	54
14483RAR8 [2]	1.750 %	10/01/2034	50
896221AE8 [2]	4.700 %	06/01/2054	60
Total Senior Secured Notes/First Mortgage Bonds			3,089
Senior Unsecured Notes			
Total Senior Unsecured Notes			—
Total Long-term Debt Before Adjustments			3,089
Unamortized premium			4
Unamortized discount			(8)
Unamortized debt issuance costs			(19)
Total Long-term Debt			3,066
Less current portion of Long-term Debt			250
Total Long-term Debt, noncurrent			$ 2,816
RI			
Senior Secured Notes/First Mortgage Bonds			
743753D@1	7.500 %	12/15/2025	1
Total Senior Secured Notes/First Mortgage Bonds			1
Senior Unsecured Notes			
631005BJ3	3.395 %	04/09/2030	600
631005BH7	3.919 %	08/01/2028	350
631005BF1	4.170 %	12/10/2042	250
631005BC8	5.638 %	03/15/2040	300
631005BK0	5.350 %	05/01/2034	500
Total Senior Unsecured Notes			2,000
Total Long-term Debt Before Adjustments			2,001

	Interest Rate	Maturity Date	December 31, 2024
Unamortized discount			—
Unamortized debt issuance costs			(9)
Total Long-term Debt			1,992
Less current portion of Long-term Debt			1
Total Long-term Debt, noncurrent			1,991

1) Securities are in a floating rate mode through maturity.
2) Securities are currently in a term rate mode. Securities may be put back to the company, or called by the company, on a date prior to the stated maturity date.
3) Securities have a floating rate of interest that periodically resets. Securities may be put back to the company on a date prior to the stated maturity date.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 for the quarterly period ended June 30, 2025

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 for the transition period from _____ to _____

Commission File Number	Registrant; State of Incorporation; Address and Telephone Number	IRS Employer Identification No.
1-11459	**PPL Corporation** (Exact name of Registrant as specified in its charter) Pennsylvania 645 Hamilton Street Allentown, PA 18101 (610) 774-5151	23-2758192
1-905	**PPL Electric Utilities Corporation** (Exact name of Registrant as specified in its charter) Pennsylvania 827 Hausman Road Allentown, PA 18104-9392 (610) 774-5151	23-0959590
1-2893	**Louisville Gas and Electric Company** (Exact name of Registrant as specified in its charter) Kentucky 820 West Broadway Louisville, KY 40202 (502) 627-2000	61-0264150
1-3464	**Kentucky Utilities Company** (Exact name of Registrant as specified in its charter) Kentucky and Virginia One Quality Street Lexington, KY 40507-1462 (502) 627-2000	61-0247570

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s):	Name of each exchange on which registered
Common Stock of PPL Corporation	PPL	New York Stock Exchange
Junior Subordinated Notes of PPL Capital Funding, Inc. 2007 Series A due 2067	PPL/67	New York Stock Exchange

Indicate by check mark whether the registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days.

PPL Corporation	Yes	☒	No	☐
PPL Electric Utilities Corporation	Yes	☒	No	☐
Louisville Gas and Electric Company	Yes	☒	No	☐
Kentucky Utilities Company	Yes	☒	No	☐

Indicate by check mark whether the registrants have submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrants were required to submit such files).

PPL Corporation	Yes	☒	No	☐
PPL Electric Utilities Corporation	Yes	☒	No	☐
Louisville Gas and Electric Company	Yes	☒	No	☐
Kentucky Utilities Company	Yes	☒	No	☐

Indicate by check mark whether the registrants are large accelerated filers, accelerated filers, non-accelerated filers, smaller reporting companies or emerging growth companies. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

	Large accelerated filer	Accelerated filer	Non-accelerated filer	Smaller reporting company	Emerging growth company
PPL Corporation	☒	☐	☐	☐	☐
PPL Electric Utilities Corporation	☐	☐	☒	☐	☐
Louisville Gas and Electric Company	☐	☐	☒	☐	☐
Kentucky Utilities Company	☐	☐	☒	☐	☐

If emerging growth companies, indicate by check mark if the registrants have elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

PPL Corporation	☐
PPL Electric Utilities Corporation	☐
Louisville Gas and Electric Company	☐
Kentucky Utilities Company	☐

Indicate by check mark whether the registrants are shell companies (as defined in Rule 12b-2 of the Exchange Act).

PPL Corporation	Yes	☐	No	☒
PPL Electric Utilities Corporation	Yes	☐	No	☒
Louisville Gas and Electric Company	Yes	☐	No	☒
Kentucky Utilities Company	Yes	☐	No	☒

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

PPL Corporation	Common stock, $0.01 par value, 739,515,243 shares outstanding at July 25, 2025.
PPL Electric Utilities Corporation	Common stock, no par value, 66,368,056 shares outstanding and all held by PPL Energy Holdings LLC, a wholly-owned, indirect subsidiary of PPL Corporation, at July 25, 2025.
Louisville Gas and Electric Company	Common stock, no par value, 21,294,223 shares outstanding and all held by LG&E and KU Energy LLC, a wholly-owned, indirect subsidiary of PPL Corporation, at July 25, 2025.
Kentucky Utilities Company	Common stock, no par value, 37,817,878 shares outstanding and all held by LG&E and KU Energy LLC, a wholly-owned, indirect subsidiary of PPL Corporation, at July 25, 2025.

This document is available free of charge at the Investors section of PPL Corporation's website at www.pplweb.com. However, other information on this website does not constitute a part of this Form 10-Q.

PPL CORPORATION
PPL ELECTRIC UTILITIES CORPORATION
LOUISVILLE GAS AND ELECTRIC COMPANY
KENTUCKY UTILITIES COMPANY

FORM 10-Q
FOR THE QUARTER ENDED JUNE 30, 2025

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This combined Form 10-Q is separately filed by the following Registrants in their individual capacity: PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company. Information contained herein relating to any individual Registrant is filed by such Registrant solely on its own behalf, and no Registrant makes any representation as to information relating to any other Registrant, except that information under "Forward-Looking Information" relating to subsidiaries of PPL Corporation is also attributed to PPL Corporation.

Unless otherwise specified, references in this Form 10-Q, individually, to PPL Corporation, PPL Electric Utilities Corporation, Louisville Gas and Electric Company and Kentucky Utilities Company are references to such entities directly or to one or more of their subsidiaries, as the case may be, the financial results of which subsidiaries are consolidated into such Registrants' financial statements in accordance with GAAP. This presentation has been applied where identification of particular subsidiaries is not material to the matter being disclosed, and to conform narrative disclosures to the presentation of financial information on a consolidated basis.

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GLOSSARY OF TERMS AND ABBREVIATIONS

PPL Corporation and its subsidiaries

CEP Reserves - CEP Reserves Inc., a cash management subsidiary of PPL that maintains cash reserves for the balance sheet management of PPL and certain subsidiaries.

KU - Kentucky Utilities Company, a public utility subsidiary of LKE engaged in the regulated generation, transmission, distribution and sale of electricity, primarily in Kentucky.

LG&E - Louisville Gas and Electric Company, a public utility subsidiary of LKE engaged in the regulated generation, transmission, distribution and sale of electricity and the distribution and sale of natural gas in Kentucky.

LKE - LG&E and KU Energy LLC, a subsidiary of PPL and the parent of LG&E, KU and other subsidiaries.

LKS - LG&E and KU Services Company, a subsidiary of LKE that provides administrative, management and support services primarily to LG&E and KU, as well as to LKE and its other subsidiaries.

Narragansett Electric - The Narragansett Electric Company, an entity that serves electric and natural gas customers in Rhode Island. On May 25, 2022, PPL and its subsidiary, PPL Rhode Island Holdings announced the completion of the acquisition of Narragansett Electric, which continues to provide services under the name Rhode Island Energy. Narragansett Electric is sometimes referred to as Rhode Island Energy or RIE.

PPL - PPL Corporation, the ultimate parent holding company of PPL Electric, PPL Energy Funding, PPL Capital Funding, LKE, RIE and other subsidiaries.

PPL Capital Funding - PPL Capital Funding, Inc., a financing subsidiary of PPL that provides financing for the operations of PPL and certain subsidiaries. Debt issued by PPL Capital Funding is fully and unconditionally guaranteed as to payment by PPL.

PPL Electric - PPL Electric Utilities Corporation, a public utility subsidiary of PPL engaged in the regulated transmission and distribution of electricity in its Pennsylvania service area and that provides electricity supply to its retail customers in this area as a PLR.

PPL Energy Funding - PPL Energy Funding Corporation, a subsidiary of PPL and the parent holding company of PPL Global and other subsidiaries.

PPL Energy Holdings - PPL Energy Holdings, LLC, a subsidiary of PPL and the parent holding company of PPL Energy Funding, LKE, PPL Electric, PPL Rhode Island Holdings, PPL Services and other subsidiaries.

PPL Global - PPL Global, LLC, a subsidiary of PPL Energy Funding that, prior to the sale of the U.K. utility business on June 14, 2021, primarily through its subsidiaries, owned and operated WPD, PPL's regulated electricity distribution businesses in the U.K. PPL Global was not included in the sale of the U.K. utility business on June 14, 2021.

PPL Rhode Island Holdings - PPL Rhode Island Holdings, LLC, a subsidiary of PPL Energy Holdings formed for the purpose of acquiring Narragansett Electric to which certain interests of PPL Energy Holdings in the Narragansett Stock Purchase Agreement were assigned.

PPL Services - PPL Services Corporation, a subsidiary of PPL that provides administrative, management and support services to PPL and its subsidiaries.

PPL WPD Limited - PPL WPD Limited, a U.K. subsidiary of PPL Global. Prior to the sale of the U.K. utility business on June 14, 2021, PPL WPD Limited was an indirect parent to WPD. PPL WPD Limited was not included in the sale of the U.K. utility business on June 14, 2021.

RIE - Rhode Island Energy, the name under which Narragansett Electric provides gas and electric services to customers in Rhode Island.

Other terms and abbreviations

£ - British pound sterling.

2024 Form 10-K - Annual Report to the SEC on Form 10-K for the year ended December 31, 2024.

Act 11 - Act 11 of 2012 that became effective on April 16, 2012. The Pennsylvania legislation authorized the PAPUC to approve two specific ratemaking mechanisms: the use of a fully projected future test year in base rate proceedings and, subject to certain conditions, a DSIC.

AFUDC - allowance for funds used during construction. The cost of equity and debt funds used to finance construction projects of regulated businesses, which is capitalized as part of construction costs.

AOCI - accumulated other comprehensive income or loss.

ARO - asset retirement obligation.

ATM Program - at-the-market stock offering program.

Bcf - billion cubic feet. A unit of measure commonly used in quoting volumes of natural gas.

CCR(s) - coal combustion residual(s). CCRs include fly ash, bottom ash and sulfur dioxide scrubber wastes.

Clean Air Act - federal legislation enacted to address certain environmental issues related to air emissions, including acid rain, ozone and toxic air emissions.

CPCN - Certificate of Public Convenience and Necessity. Authority granted by the KPSC pursuant to Kentucky Revised Statute 278.020 to provide utility service to or for the public or the construction of certain plant, equipment, property or facilities for furnishing of utility service to the public. A CPCN is required for any capital addition, subject to KPSC jurisdiction, in excess of $100 million.

Customer Choice Act - the Pennsylvania Electricity Generation Customer Choice and Competition Act, legislation enacted to restructure the state's electric utility industry to create retail access to a competitive market for generation of electricity.

DSIC - Distribution System Improvement Charge. Authorized under Act 11, which is an alternative ratemaking mechanism providing more-timely cost recovery of qualifying distribution system capital expenditures.

DSM - Demand Side Management. Pursuant to Kentucky Revised Statute 278.285, the KPSC may determine the reasonableness of DSM programs proposed by any utility under its jurisdiction. DSM programs consist of energy efficiency programs intended to reduce peak demand and delay the investment in additional power plant construction, provide customers with tools and information regarding their energy usage and support energy efficiency.

Earnings from Ongoing Operations - a non-GAAP financial measure of earnings adjusted for the impact of special items and used in "Item 2. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" (MD&A).

ECR - Environmental Cost Recovery. Pursuant to Kentucky Revised Statute 278.183, Kentucky electric utilities are entitled to the current recovery of costs of complying with the Clean Air Act, as amended, and those federal, state or local environmental requirements that apply to coal combustion wastes and byproducts from the production of energy from coal.

ELG(s) - Effluent Limitation Guidelines, regulations promulgated by the EPA.

Environmental Response Fund - Established in RIPUC Docket No. 2930. Created to satisfy remedial and clean-up obligations of RIE arising from the past ownership and/or operation of manufactured gas plants and sites associated with the operation and disposal activities of such gas plants.

EPA - Environmental Protection Agency, a U.S. government agency.

EPS - earnings per share.

FERC - Federal Energy Regulatory Commission, the U.S. federal agency that regulates, among other things, interstate transmission and wholesale sales of electricity, hydroelectric power projects and related matters.

FY - fiscal year.

GAAP - Generally Accepted Accounting Principles in the U.S.

GHG(s) - greenhouse gas(es).

If-Converted Method - A method applied to calculate diluted EPS for a company with outstanding convertible debt. This method generally adds back the interest charges, net of tax, of the debt to net income and the convertible debt is assumed to have been converted to equity at the beginning of the period, and the resulting common shares are treated as outstanding shares for diluted EPS calculations.

IRA - Inflation Reduction Act, a U.S. federal law, which aims to curb inflation by possibly reducing the federal government budget deficit, lowering prescription drug prices, and investing in domestic energy production while promoting clean energy.

IRS - Internal Revenue Service, a U.S. government agency.

ISO - Independent System Operator.

ISR - Infrastructure, safety and reliability.

KPSC - Kentucky Public Service Commission, the state agency that has jurisdiction over the regulation of rates and service of utilities in Kentucky.

Mill Creek Unit 5 - a combined cycle natural gas unit under construction in Kentucky, jointly owned by LG&E and KU, which is expected to provide additional generating capacity of 200 MW and 445 MW to LG&E and KU beginning in 2027.

Moody's - Moody's Investors Service, Inc., a credit rating agency.

MW - megawatt, one thousand kilowatts.

NAAQS - National Ambient Air Quality Standards periodically adopted pursuant to the Clean Air Act.

National Grid USA - National Grid USA is a wholly-owned subsidiary of National Grid plc, a British multinational electricity and gas utility company headquartered in London, England.

NERC - North American Electric Reliability Corporation.

NGCC - Natural gas combined cycle.

NPNS - the normal purchases and normal sales exception as permitted by derivative accounting rules. Derivatives that qualify for this exception may receive accrual accounting treatment.

OCI - other comprehensive income or loss.

OVEC - Ohio Valley Electric Corporation, located in Piketon, Ohio, an entity in which LG&E owns a 5.63% interest and KU owns a 2.50% interest, which are recorded at cost. OVEC owns and operates two coal-fired power plants, the Kyger Creek plant in Ohio and the Clifty Creek plant in Indiana, with combined capacities of 2,120 MW.

PAPUC - Pennsylvania Public Utility Commission, the state agency that regulates certain ratemaking, services, accounting and operations of Pennsylvania utilities.

PHMSA - Pipeline and Hazardous Materials Safety Administration.

PLR - Provider of Last Resort, the role of PPL Electric in providing default electricity supply within its delivery area to retail customers who have not chosen to select an alternative electricity supplier under the Customer Choice Act.

PP&E - property, plant and equipment.

RAR - Retired Asset Recovery rider, established by KPSC orders in 2021 to provide for recovery of and return on the remaining investment in certain electric generating units upon their retirement over a ten-year period following retirement.

Registrant(s) - refers to the Registrants named on the cover of this Form 10-Q (each a "Registrant" and collectively, the "Registrants").

Regulation S-X - SEC regulation governing the form and content of and requirements for financial statements required to be filed pursuant to the federal securities laws.

RIPUC - Rhode Island Public Utilities Commission, a three-member quasi-judicial tribunal with jurisdiction, powers, and duties to implement and enforce the standards of conduct under R.I. Gen. Laws § 39-1-27.6 and to hold investigations and hearings involving the rates, tariffs, tolls, and charges, and the sufficiency and reasonableness of facilities and accommodations of public utilities.

Rhode Island Division of Public Utilities and Carriers - the Rhode Island Division of Public Utilities and Carriers, which is headed by an Administrator who is not a Commissioner of the RIPUC, exercises the jurisdiction, supervision, power, and duties not specifically assigned to the RIPUC.

Safari Energy - Safari Energy, LLC, which was, prior to the sale of Safari Holdings on November 1, 2022, a subsidiary of Safari Holdings that provided solar energy solutions for commercial customers in the U.S.

Safari Holdings - Safari Holdings, LLC, which was, prior to its sale on November 1, 2022, a subsidiary of PPL and parent holding company of Safari Energy.

Sarbanes-Oxley - Sarbanes-Oxley Act of 2002, which sets requirements for management's assessment of internal controls for financial reporting. It also requires an independent auditor to make its own assessment.

Scrubber - an air pollution control device that can remove particulates and/or gases (primarily sulfur dioxide) from exhaust gases.

SEC - the U.S. Securities and Exchange Commission, a U.S. government agency primarily responsible to protect investors and maintain the integrity of the securities markets.

SOFR - Secured Overnight Financing Rate, a broad measure of the cost of borrowing cash overnight collateralized by Treasury securities.

S&P - S&P Global Ratings, a credit rating agency.

Superfund - federal environmental statute that addresses remediation of contaminated sites; states also have similar statutes.

TCJA - Tax Cuts and Jobs Act. Comprehensive U.S. federal tax legislation enacted on December 22, 2017.

Treasury Stock Method - a method applied to calculate diluted EPS that assumes any proceeds that could be obtained upon exercise of options and warrants (and their equivalents) would be used to purchase common stock at the average market price during the relevant period.

U.K. utility business - PPL WPD Investments Limited and its subsidiaries, including, notably, WPD plc and the four distribution network operators, which substantially represented PPL's U.K. Regulated segment. The U.K. utility business was sold on June 14, 2021.

VEBA - Voluntary Employee Beneficiary Association, a tax-exempt trust under the Internal Revenue Code Section 501(c)(9) used by employers to fund and pay eligible medical, life and similar benefits.

VSCC - Virginia State Corporation Commission, the state agency that has jurisdiction over the regulation of Virginia corporations, including utilities.

WPD - Prior to the sale of the U.K. utility business on June 14, 2021, refers to PPL WPD Investments Limited and its subsidiaries. WPD was included in the sale of the U.K. utility business on June 14, 2021.

WPD plc - Western Power Distribution plc, prior to the sale of the U.K utility business, a U.K. indirect subsidiary of PPL WPD Limited. Its principal indirectly owned subsidiaries are WPD (East Midlands), WPD (South Wales), WPD (South West) and WPD (West Midlands). WPD plc was included in the sale of the U.K. utility business on June 14, 2021.

Forward-looking Information

Statements contained in this Form 10-Q concerning expectations, beliefs, plans, objectives, goals, strategies, future events or performance and underlying assumptions and other statements that are other than statements of historical fact are "forward-looking statements" within the meaning of the federal securities laws. Although the Registrants believe that the expectations and assumptions reflected in these statements are reasonable, there can be no assurance that these expectations will prove to be correct. Forward-looking statements are subject to many risks and uncertainties, and actual results may differ materially from the results discussed in forward-looking statements. In addition to the specific factors discussed in each Registrant's 2024 Form 10-K and in "Item 2. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" in this Form 10-Q, the following are among the important factors that could cause actual results to differ materially and adversely from the forward-looking statements:

- weather and other conditions affecting generation, transmission and distribution operations, operating costs and customer energy use;
- strategic acquisitions, dispositions, joint-ventures or similar transactions and our ability to consummate these business transactions, integrate the acquired entities or realize expected benefits from them;
- pandemic health events or other catastrophic events such as wildfires, earthquakes, explosions, floods, droughts, tornadoes, hurricanes and other extreme weather-related events (including events potentially caused or exacerbated by climate change) and their impact on economic conditions, financial markets and supply chains;
- capital market conditions, including the availability of capital, credit or insurance, changes in interest rates and certain economic indices, and decisions regarding capital structure;
- volatility in or the impact of other changes in financial markets, commodity prices and economic conditions, including inflation;
- the outcome of rate cases or other cost recovery, revenue or regulatory proceedings;
- the direct or indirect effects on PPL or its subsidiaries or business systems of cyber-based intrusion or the threat of cyberattacks;
- development, adoption and use of artificial intelligence by us, our customers and our third-party vendors;
- the effect of recently established tariffs, the establishment of additional tariffs, or subsequent changes to tariffs once announced or implemented, on the cost or availability of imported goods;
- significant changes in the demand for electricity;
- expansion of alternative and distributed sources of electricity generation and storage;
- the effectiveness of our risk management programs, including commodity and interest rate hedging;
- defaults by counterparties or suppliers for energy, capacity, coal, natural gas or key commodities, goods or services;
- a material decline in the market value of PPL's equity;
- significant decreases in the fair value of debt and equity securities and their impact on the value of assets in defined benefit plans, and the related cash funding requirements if the fair value of those assets decline;
- interest rates and their effect on pension and retiree medical liabilities, ARO liabilities, interest payable on certain debt securities, and the general economy;
- the potential impact of any unrecorded commitments and liabilities of the Registrants and their subsidiaries;
- new accounting requirements or new interpretations or applications of existing requirements;
- adverse changes in the corporate credit ratings or securities analyst rankings of the Registrants and their securities;
- any requirement to record impairment charges pursuant to GAAP with respect to any of our significant investments;
- laws or regulations to reduce emissions of GHGs or the physical effects of climate change;
- the availability of electricity and natural gas, and any consequences of a perceived or actual inability to serve demand reliably;
- continuing ability to access fuel supply for LG&E and KU, as well as the ability to recover fuel costs and environmental expenditures in a timely manner at LG&E and KU and natural gas supply costs at LG&E and RIE;
- war, armed conflicts, terrorist attacks, or similar disruptive events, including the ongoing conflicts in Ukraine and the Middle East;
- changes in political, regulatory or economic conditions in states or regions where the Registrants or their subsidiaries conduct business;
- the ability to obtain necessary governmental permits and approvals;
- changes in state or federal tax laws or regulations;
- changes in state, federal or foreign legislation or regulatory developments;
- the impact of any state, federal or foreign investigations applicable to the Registrants, their subsidiaries or the energy industry;
- our ability to attract and retain qualified employees;

- the effect of changing expectations and demands of our customers, regulators, investors and stakeholders, including differing views on environmental, social and governance concerns;
- the effect of any business or industry restructuring;
- the ability to control costs and avoid cost and schedule overruns during the development, construction and operation of generation facilities or other projects;
- development of new projects, markets and technologies;
- performance of new ventures;
- collective labor bargaining negotiations and labor costs;
- risks related to wildfires, including costs of potential regulatory penalties and other liabilities, and the cost and availability of insurance and damages in excess of insurance liability coverage; and
- the outcome of litigation involving the Registrants and their subsidiaries.

Any forward-looking statements should be considered in light of these important factors and in conjunction with other documents of the Registrants on file with the SEC.

New factors that could cause actual results to differ materially from those described in forward-looking statements emerge from time to time, and it is not possible for the Registrants to predict all such factors, or the extent to which any such factor or combination of factors may cause actual results to differ from those contained in any forward-looking statement. Any forward-looking statement speaks only as of the date on which such statement is made, and the Registrants undertake no obligation to update the information contained in the statement to reflect subsequent developments or information.

Investors should note that PPL announces material financial information in SEC filings, press releases and public conference calls. In accordance with SEC guidelines, PPL also uses the Investors section of its website, www.pplweb.com, to communicate with investors. It is possible that the financial and other information posted there could be deemed to be material information. The information on PPL's website is not part of this document.

PART I. FINANCIAL INFORMATION
ITEM 1. Financial Statements
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
PPL Corporation and Subsidiaries

(Unaudited)
(Millions of Dollars, except share data)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2025	**2024**	**2025**	**2024**
Operating Revenues	**$ 2,025**	$ 1,881	**$ 4,529**	$ 4,185
Operating Expenses				
Operation				
Fuel	**192**	181	**426**	390
Energy purchases	**388**	275	**947**	795
Other operation and maintenance	**614**	623	**1,212**	1,249
Depreciation	**324**	319	**646**	635
Taxes, other than income	**101**	93	**214**	181
Total Operating Expenses	**1,619**	1,491	**3,445**	3,250
Operating Income	**406**	390	**1,084**	935
Other Income (Expense) - net (Note 12)	**23**	32	**51**	54
Interest Expense	**199**	182	**389**	361
Income Before Income Taxes	**230**	240	**746**	628
Income Taxes	**47**	50	**149**	131
Net Income	**$ 183**	$ 190	**$ 597**	$ 497
Earnings Per Share of Common Stock:				
Net Income Available to PPL Common Shareowners:				
Basic	**$ 0.25**	$ 0.26	**$ 0.81**	$ 0.67
Diluted	**$ 0.25**	$ 0.26	**$ 0.80**	$ 0.67
Weighted-Average Shares of Common Stock Outstanding (in thousands)				
Basic	**739,276**	737,748	**738,986**	737,630
Diluted	**742,541**	739,563	**741,972**	739,191

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
PPL Corporation and Subsidiaries

(Unaudited)
(Millions of Dollars)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2025	2024	2025	2024
Net income	**$ 183**	$ 190	**$ 597**	$ 497
Other comprehensive income (loss):				
Amounts arising during the period - gains (losses), net of tax (expense) benefit:				
Qualifying derivatives, net of tax of $0, $0, $0, $0	**1**	—	**1**	—
Equity investees' other comprehensive income (loss), net of tax of $0, $0, $0, $0	**—**	—	**—**	1
Defined benefit plans:				
Net actuarial gain (loss), net of tax of $3, ($1), $3, ($1)	**(8)**	2	**(8)**	2
Reclassifications from AOCI - (gains) losses, net of tax expense (benefit):				
Qualifying derivatives, net of tax of ($1), ($1), ($1), ($1)	**—**	—	**1**	1
Defined benefit plans:				
Net actuarial (gain) loss, net of tax of $0, $1, $0, $1	**1**	(1)	**—**	(1)
Total other comprehensive income (loss)	**(6)**	1	**(6)**	3
Comprehensive income	**$ 177**	$ 191	**$ 591**	$ 500

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
PPL Corporation and Subsidiaries
(Unaudited)
(Millions of Dollars)

	Six Months Ended June 30,	
	2025	**2024**
Cash Flows from Operating Activities		
Net income	**$ 597**	$ 497
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	**646**	635
Amortization	**49**	47
Defined benefit plans - income	**(30)**	(35)
Deferred income taxes and investment tax credits	**104**	114
Other	**3**	10
Change in current assets and current liabilities		
Accounts receivable	**(91)**	162
Accounts payable	**(167)**	(167)
Unbilled revenues	**63**	74
Fuel, materials and supplies	**13**	4
Prepayments	**(56)**	(107)
Taxes payable	**40**	(21)
Regulatory assets and liabilities, net	**64**	(74)
Accrued interest	**(5)**	21
Other	**(52)**	(57)
Other operating activities		
Defined benefit plans - funding	**(7)**	(7)
Other assets	**(77)**	(60)
Other liabilities	**21**	12
Net cash provided by operating activities	**1,115**	1,048
Cash Flows from Investing Activities		
Expenditures for property, plant and equipment	**(1,723)**	(1,266)
Other investing activities	**10**	5
Net cash used in investing activities	**(1,713)**	(1,261)
Cash Flows from Financing Activities		
Issuance of long-term debt	**—**	1,148
Payment of common stock dividends	**(392)**	(367)
Net increase (decrease) in short-term debt	**983**	(603)
Other financing activities	**(14)**	(23)
Net cash provided by financing activities	**577**	155
Net Decrease in Cash, Cash Equivalents and Restricted Cash	**(21)**	(58)
Cash, Cash Equivalents and Restricted Cash at Beginning of Period	**339**	382
Cash, Cash Equivalents and Restricted Cash at End of Period	**$ 318**	$ 324
Supplemental Disclosures of Cash Flow Information		
Significant non-cash transactions:		
Accrued expenditures for property, plant and equipment at June 30,	**$ 450**	$ 288

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED BALANCE SHEETS
PPL Corporation and Subsidiaries

(Unaudited)
(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Assets		
Current Assets		
Cash and cash equivalents	**$ 294**	$ 306
Accounts receivable (less reserve: 2025, $171; 2024, $147)		
Customer	**998**	961
Other	**122**	76
Unbilled revenues (less reserve: 2025, $4; 2024, $6)	**418**	485
Fuel, materials and supplies	**504**	511
Prepayments	**192**	136
Regulatory assets	**303**	320
Other current assets	**92**	85
Total Current Assets	**2,923**	**2,880**
Property, Plant and Equipment		
Regulated utility plant	**41,171**	40,391
Less: accumulated depreciation - regulated utility plant	**9,950**	9,682
Regulated utility plant, net	**31,221**	30,709
Non-regulated property, plant and equipment	**80**	79
Less: accumulated depreciation - non-regulated property, plant and equipment	**33**	29
Non-regulated property, plant and equipment, net	**47**	50
Construction work in progress	**3,088**	2,390
Property, Plant and Equipment, net	**34,356**	33,149
Other Noncurrent Assets		
Regulatory assets	**2,055**	2,060
Goodwill	**2,247**	2,247
Other intangibles	**312**	314
Other noncurrent assets (less reserve for accounts receivable: 2025, $2; 2024, $1)	**470**	419
Total Other Noncurrent Assets	**5,084**	5,040
Total Assets	**$ 42,363**	$ 41,069

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED BALANCE SHEETS
PPL Corporation and Subsidiaries
(Unaudited)
(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ 1,286**	$ 303
Long-term debt due within one year	**1,219**	551
Accounts payable	**1,135**	1,196
Taxes	**143**	103
Interest	**152**	157
Dividends	**197**	186
Regulatory liabilities	**273**	223
Other current liabilities	**573**	614
Total Current Liabilities	**4,978**	3,333
Long-term Debt	**15,292**	15,952
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**3,501**	3,356
Investment tax credits	**110**	111
Accrued pension obligations	**294**	317
Asset retirement obligations	**141**	136
Regulatory liabilities	**3,335**	3,335
Other deferred credits and noncurrent liabilities	**426**	452
Total Deferred Credits and Other Noncurrent Liabilities	**7,807**	7,707
Commitments and Contingent Liabilities (Notes 6 and 10)		
Equity		
Common stock - $0.01 par value (a)	**8**	8
Additional paid-in capital	**12,343**	12,346
Treasury stock	**(902)**	(928)
Earnings reinvested	**3,027**	2,835
Accumulated other comprehensive loss	**(190)**	(184)
Total Equity	**14,286**	14,077
Total Liabilities and Equity	**$ 42,363**	$ 41,069

(a) 1,560,000 shares authorized, 770,601 shares issued and 739,306 shares outstanding at June 30, 2025. 1,560,000 shares authorized, 770,215 shares issued and 738,033 shares outstanding at December 31, 2024.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENTS OF EQUITY
PPL Corporation and Subsidiaries

(Unaudited)

(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Treasury stock	Earnings reinvested	Accumulated other comprehensive loss	Total
March 31, 2025	739,066	$ 8	$ 12,330	$ (904)	$ 3,047	$ (184)	$ 14,297
Common stock issued	186						—
Treasury stock issued	54		7	2			9
Stock-based compensation			6				6
Net income					183		183
Dividends and dividend equivalents (b)					(203)		(203)
Other comprehensive income (loss)						(6)	(6)
June 30, 2025	739,306	$ 8	$ 12,343	$ (902)	$ 3,027	$ (190)	$ 14,286
December 31, 2024	738,033	$ 8	$ 12,346	$ (928)	$ 2,835	$ (184)	$ 14,077
Common stock issued	386						—
Treasury stock issued	887		7	26			33
Stock-based compensation			(10)				(10)
Net income					597		597
Dividends and dividend equivalents (b)					(405)		(405)
Other comprehensive income (loss)						(6)	(6)
June 30, 2025	739,306	$ 8	$ 12,343	$ (902)	$ 3,027	$ (190)	$ 14,286
March 31, 2024	737,736	$ 8	$ 12,314	$ (931)	$ 2,828	$ (161)	$ 14,058
Treasury stock issued	26			1			1
Stock-based compensation			7				7
Net income					190		190
Dividends and dividend equivalents (b)					(192)		(192)
Other comprehensive income (loss)						1	1
June 30, 2024	737,762	$ 8	$ 12,321	$ (930)	$ 2,826	$ (160)	$ 14,065
December 31, 2023	737,130	$ 8	$ 12,326	$ (948)	$ 2,710	$ (163)	$ 13,933
Treasury stock issued	632			18			18
Stock-based compensation			(5)				(5)
Net income					497		497
Dividends and dividend equivalents (b)					(381)		(381)
Other comprehensive income (loss)						3	3
June 30, 2024	737,762	$ 8	$ 12,321	$ (930)	$ 2,826	$ (160)	$ 14,065

(a) Shares in thousands. Each share entitles the holder to one vote on any question presented at any shareowners' meeting.

(b) Dividends declared per share of common stock were $0.2725 and $0.5450 for the three and six months ended June 30, 2025 and $0.2575 and $0.5150 for the three and six months ended June 30, 2024.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

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CONDENSED CONSOLIDATED STATEMENTS OF INCOME
PPL Electric Utilities Corporation and Subsidiaries

(Unaudited)
(Millions of Dollars)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2025	**2024**	**2025**	**2024**
Operating Revenues	**$ 693**	$ 673	**$ 1,512**	$ 1,443
Operating Expenses				
Operation				
Energy purchases	**169**	153	**398**	367
Other operation and maintenance	**159**	154	**321**	335
Depreciation	**100**	100	**202**	199
Taxes, other than income	**32**	30	**73**	66
Total Operating Expenses	**460**	437	**994**	967
Operating Income	**233**	236	**518**	476
Other Income (Expense) - net (Note 12)	**11**	11	**22**	20
Interest Income from Affiliate	**—**	10	**2**	20
Interest Expense	**62**	61	**122**	123
Income Before Income Taxes	**182**	196	**420**	393
Income Taxes	**43**	46	**97**	94
Net Income (a)	**$ 139**	$ 150	**$ 323**	$ 299

(a) Net income equals comprehensive income.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
PPL Electric Utilities Corporation and Subsidiaries

(Unaudited)
(Millions of Dollars)

	Six Months Ended June 30,	
	2025	**2024**
Cash Flows from Operating Activities		
Net income	**$ 323**	$ 299
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	**202**	199
Amortization	**21**	25
Defined benefit plans - income	**(15)**	(19)
Deferred income taxes and investment tax credits	**48**	60
Other	**(13)**	(9)
Change in current assets and current liabilities		
Accounts receivable	**(83)**	12
Accounts payable	**(83)**	(33)
Unbilled revenues	**17**	40
Materials and supplies	**(10)**	(11)
Prepayments	**(38)**	(88)
Regulatory assets and liabilities, net	**46**	(52)
Taxes payable	**(1)**	(41)
Accrued interest	**—**	15
Other	**—**	(20)
Other operating activities		
Defined benefit plans - funding	**—**	(1)
Other assets	**(26)**	(19)
Other liabilities	**(6)**	(4)
Net cash provided by operating activities	**382**	353
Cash Flows from Investing Activities		
Expenditures for property, plant and equipment	**(697)**	(519)
Expenditures for intangible assets	**(4)**	(2)
Notes receivable from affiliates	**222**	(502)
Other investing activities	**12**	3
Net cash used in investing activities	**(467)**	(1,020)
Cash Flows from Financing Activities		
Issuance of long-term debt	**—**	649
Contributions from parent	**—**	680
Return of capital to parent	**(100)**	—
Payment of common stock dividends to parent	**(207)**	(184)
Net increase (decrease) in short-term debt	**384**	(509)
Debt issuance costs	**(1)**	(7)
Net cash provided by (used in) financing activities	**76**	629
Net Decrease in Cash, Cash Equivalents and Restricted Cash	**(9)**	(38)
Cash, Cash Equivalents and Restricted Cash at Beginning of Period	**24**	51
Cash, Cash Equivalents and Restricted Cash at End of Period	**$ 15**	$ 13
Supplemental Disclosure of Cash Flow Information		
Significant non-cash transactions:		
Accrued expenditures for property, plant and equipment at June 30,	**$ 201**	$ 161

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED BALANCE SHEETS
PPL Electric Utilities Corporation and Subsidiaries

(Unaudited)

(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Assets		
Current Assets		
Cash and cash equivalents	**$ 15**	$ 24
Accounts receivable (less reserve: 2025, $38; 2024, $37)		
Customer	**403**	353
Other	**28**	8
Accounts receivable from affiliates	**10**	10
Notes receivable from affiliate	**—**	222
Unbilled revenues (less reserve: 2025, $2; 2024, $3)	**138**	159
Materials and supplies	**116**	104
Prepayments	**112**	74
Regulatory assets	**92**	133
Other current assets	**33**	30
Total Current Assets	**947**	1,117
Property, Plant and Equipment		
Regulated utility plant	**16,767**	16,469
Less: accumulated depreciation - regulated utility plant	**4,033**	4,052
Regulated utility plant, net	**12,734**	12,417
Construction work in progress	**1,140**	898
Property, Plant and Equipment, net	**13,874**	13,315
Other Noncurrent Assets		
Regulatory assets	**692**	673
Intangibles	**276**	274
Other noncurrent assets (less reserve for accounts receivable: 2025, $2; 2024, $1)	**103**	96
Total Other Noncurrent Assets	**1,071**	1,043
Total Assets	**$ 15,892**	$ 15,475

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED BALANCE SHEETS
PPL Electric Utilities Corporation and Subsidiaries

(Unaudited)

(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ 384**	$ —
Accounts payable	**498**	565
Accounts payable to affiliates	**68**	44
Interest	**55**	55
Regulatory liabilities	**62**	57
Other current liabilities	**117**	85
Total Current Liabilities	**1,184**	806
Long-term Debt	**5,215**	5,214
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**1,792**	1,726
Regulatory liabilities	**831**	839
Other deferred credits and noncurrent liabilities	**124**	160
Total Deferred Credits and Other Noncurrent Liabilities	**2,747**	2,725
Commitments and Contingent Liabilities (Notes 6 and 10)		
Equity		
Common stock - no par value (a)	**364**	364
Additional paid-in capital	**4,568**	4,668
Earnings reinvested	**1,814**	1,698
Total Equity	**6,746**	6,730
Total Liabilities and Equity	**$ 15,892**	$ 15,475

(a) 170,000 shares authorized; 66,368 shares issued and outstanding at June 30, 2025 and December 31, 2024.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENTS OF EQUITY
PPL Electric Utilities Corporation and Subsidiaries

(Unaudited)
(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Earnings reinvested	Total
March 31, 2025	66,368	$ 364	$ 4,668	$ 1,794	$ 6,826
Net income				139	139
Return of capital to parent			(100)		(100)
Dividends declared				(119)	(119)
June 30, 2025	66,368	$ 364	$ 4,568	$ 1,814	$ 6,746
December 31, 2024	66,368	$ 364	$ 4,668	$ 1,698	$ 6,730
Net income				323	323
Return of capital to parent			(100)		(100)
Dividends declared				(207)	(207)
June 30, 2025	66,368	$ 364	$ 4,568	$ 1,814	$ 6,746
March 31, 2024	66,368	$ 364	$ 4,715	$ 1,560	$ 6,639
Net income				150	150
Capital contributions from parent			5		5
Dividends declared				(96)	(96)
June 30, 2024	66,368	$ 364	$ 4,720	$ 1,614	$ 6,698
December 31, 2023	66,368	$ 364	$ 4,040	$ 1,499	$ 5,903
Net income				299	299
Capital contributions from parent			680		680
Dividends declared				(184)	(184)
June 30, 2024	66,368	$ 364	$ 4,720	$ 1,614	$ 6,698

(a) Shares in thousands. All common shares of PPL Electric stock are owned by PPL Energy Holdings.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

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CONDENSED STATEMENTS OF INCOME
Louisville Gas and Electric Company

(Unaudited)
(Millions of Dollars)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2025	2024	2025	2024
Operating Revenues				
Retail and wholesale	**$ 373**	$ 363	**$ 873**	$ 823
Electric revenue from affiliate	**5**	3	**10**	19
Total Operating Revenues	**378**	366	**883**	842
Operating Expenses				
Operation				
Fuel	**75**	67	**157**	153
Energy purchases	**23**	15	**111**	86
Energy purchases from affiliate	**7**	7	**12**	8
Other operation and maintenance	**91**	87	**180**	175
Depreciation	**77**	77	**151**	153
Taxes, other than income	**13**	12	**26**	25
Total Operating Expenses	**286**	265	**637**	600
Operating Income	**92**	101	**246**	242
Other Income (Expense) - net (Note 12)	**5**	4	**8**	6
Interest Expense	**27**	26	**53**	52
Income Before Income Taxes	**70**	79	**201**	196
Income Taxes	**14**	17	**40**	41
Net Income (a)	**$ 56**	$ 62	**$ 161**	$ 155

(a) Net income equals comprehensive income.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED STATEMENTS OF CASH FLOWS
Louisville Gas and Electric Company
(Unaudited)
(Millions of Dollars)

	Six Months Ended June 30,	
	2025	**2024**
Cash Flows from Operating Activities		
Net income	**$ 161**	$ 155
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	**151**	153
Amortization	**11**	8
Deferred income taxes and investment tax credits	**1**	2
Other	**(3)**	(2)
Change in current assets and current liabilities		
Accounts receivable	**19**	(10)
Accounts receivable from affiliates	**12**	(10)
Accounts payable	**(8)**	11
Accounts payable to affiliates	**7**	9
Unbilled revenues	**3**	6
Fuel, materials and supplies	**15**	2
Regulatory assets and liabilities, net	**(17)**	(10)
Taxes payable	**(12)**	(14)
Accrued interest	**(1)**	(1)
Other	**(12)**	(11)
Other operating activities		
Expenditures for asset retirement obligations	**(4)**	(6)
Other assets	**(43)**	(7)
Other liabilities	**(1)**	(2)
Net cash provided by operating activities	**279**	273
Cash Flows from Investing Activities		
Expenditures for property, plant and equipment	**(296)**	(207)
Net increase in notes receivable with affiliates	**(10)**	—
Net cash used in investing activities	**(306)**	(207)
Cash Flows from Financing Activities		
Net increase (decrease) in notes payable to affiliates	**(43)**	19
Net increase in short-term debt	**133**	10
Payment of common stock dividends to parent	**(111)**	(97)
Contributions from parent	**101**	37
Return of capital to parent	**(55)**	(51)
Debt issuance costs	**(1)**	—
Net cash provided by (used in) financing activities	**24**	(82)
Net Decrease in Cash, Cash Equivalents, and Restricted Cash	**(3)**	(16)
Cash, Cash Equivalents, and Restricted Cash at Beginning of Period	**24**	44
Cash, Cash Equivalents, and Restricted Cash at End of Period	**$ 21**	$ 28
Supplemental Disclosure of Cash Flow Information		
Significant non-cash transactions:		
Accrued expenditures for property, plant and equipment at June 30,	**$ 74**	$ 55

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED BALANCE SHEETS
Louisville Gas and Electric Company
(Unaudited)
(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Assets		
Current Assets		
Cash and cash equivalents	**$ 10**	$ 8
Accounts receivable (less reserve: 2025, $5; 2024, $3)		
Customer	**119**	134
Other	**25**	23
Unbilled revenues (less reserve: 2025, $0; 2024, $0)	**84**	87
Accounts receivable from affiliates	**28**	40
Notes receivable from affiliates	**10**	—
Fuel, materials and supplies	**142**	157
Prepayments	**13**	9
Regulatory assets	**26**	8
Other current assets	**10**	2
Total Current Assets	**467**	468
Property, Plant and Equipment		
Regulated utility plant	**7,904**	7,748
Less: accumulated depreciation - regulated utility plant	**1,753**	1,643
Regulated utility plant, net	**6,151**	6,105
Construction work in progress	**571**	443
Property, Plant and Equipment, net	**6,722**	6,548
Other Noncurrent Assets		
Regulatory assets	**488**	491
Goodwill	**389**	389
Other intangibles	**9**	12
Other noncurrent assets	**121**	84
Total Other Noncurrent Assets	**1,007**	976
Total Assets	**$ 8,196**	$ 7,992

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED BALANCE SHEETS
Louisville Gas and Electric Company
(Unaudited)
(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ 158**	$ 25
Long-term debt due within one year	**300**	300
Notes payable to affiliates	**—**	43
Accounts payable	**164**	158
Accounts payable to affiliates	**71**	64
Customer deposits	**37**	36
Taxes	**28**	40
Regulatory liabilities	**15**	14
Interest	**20**	21
Asset retirement obligations	**6**	11
Other current liabilities	**53**	50
Total Current Liabilities	**852**	762
Long-term Debt	**2,172**	2,171
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**815**	803
Investment tax credits	**29**	30
Price risk management liabilities	**5**	3
Asset retirement obligations	**76**	73
Regulatory liabilities	**813**	815
Other deferred credits and noncurrent liabilities	**67**	64
Total Deferred Credits and Other Noncurrent Liabilities	**1,805**	1,788
Commitments and Contingent Liabilities (Notes 6 and 10)		
Stockholder's Equity		
Common stock - no par value (a)	**424**	424
Additional paid-in capital	**2,028**	1,982
Earnings reinvested	**915**	865
Total Equity	**3,367**	3,271
Total Liabilities and Equity	**$ 8,196**	$ 7,992

(a) 75,000 shares authorized; 21,294 shares issued and outstanding at June 30, 2025 and December 31, 2024.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED STATEMENTS OF EQUITY
Louisville Gas and Electric Company
(Unaudited)
(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Earnings reinvested	Total
March 31, 2025	21,294	$ 424	$ 1,927	$ 927	$ 3,278
Net income				56	56
Capital contributions from parent			101		101
Dividends declared				(68)	(68)
June 30, 2025	21,294	$ 424	$ 2,028	$ 915	$ 3,367
December 31, 2024	21,294	$ 424	$ 1,982	$ 865	$ 3,271
Net income				161	161
Capital contributions from parent			101		101
Return of capital to parent			(55)		(55)
Dividends declared				(111)	(111)
June 30, 2025	21,294	$ 424	$ 2,028	$ 915	$ 3,367
March 31, 2024	21,294	$ 424	$ 1,942	$ 811	$ 3,177
Net income				62	62
Capital contributions from parent			37		37
Dividends declared				(60)	(60)
June 30, 2024	21,294	$ 424	$ 1,979	$ 813	$ 3,216
December 31, 2023	21,294	$ 424	$ 1,993	$ 755	$ 3,172
Net income				155	155
Capital contributions from parent			37		37
Return of capital to parent			(51)		(51)
Dividends declared				(97)	(97)
June 30, 2024	21,294	$ 424	$ 1,979	$ 813	$ 3,216

(a) Shares in thousands. All common shares of LG&E stock are owned by LKE.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

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CONDENSED STATEMENTS OF INCOME
Kentucky Utilities Company
(Unaudited)
(Millions of Dollars)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2025	**2024**	**2025**	**2024**
Operating Revenues				
Retail and wholesale	**$ 465**	$ 457	**$ 1,024**	$ 981
Electric revenue from affiliate	**7**	7	**12**	8
Total Operating Revenues	**472**	464	**1,036**	989
Operating Expenses				
Operation				
Fuel	**117**	115	**269**	238
Energy purchases	**7**	6	**14**	12
Energy purchases from affiliate	**5**	3	**10**	19
Other operation and maintenance	**102**	101	**202**	203
Depreciation	**101**	101	**203**	200
Taxes, other than income	**13**	12	**25**	24
Total Operating Expenses	**345**	338	**723**	696
Operating Income	**127**	126	**313**	293
Other Income (Expense) - net (Note 12)	**5**	4	**10**	6
Interest Expense	**35**	33	**70**	67
Interest Expense with Affiliate	**—**	1	**—**	1
Income Before Income Taxes	**97**	96	**253**	231
Income Taxes	**19**	19	**50**	46
Net Income (a)	**$ 78**	$ 77	**$ 203**	$ 185

(a) Net income equals comprehensive income.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED STATEMENTS OF CASH FLOWS
Kentucky Utilities Company
(Unaudited)
(Millions of Dollars)

	Six Months Ended June 30,	
	2025	**2024**
Cash Flows from Operating Activities		
Net income	**$ 203**	$ 185
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	**203**	200
Amortization	**8**	9
Deferred income taxes and investment tax credits	**4**	(7)
Other	**(5)**	(5)
Change in current assets and current liabilities		
Accounts receivable	**3**	(19)
Accounts payable	**(5)**	(24)
Accounts payable to affiliates	**6**	23
Unbilled revenues	**(4)**	(10)
Fuel, materials and supplies	**(7)**	15
Regulatory assets and liabilities, net	**2**	13
Taxes payable	**(9)**	(6)
Accrued interest	**(1)**	(1)
Other	**(23)**	(7)
Other operating activities		
Expenditures for asset retirement obligations	**(4)**	(4)
Other assets	**(18)**	1
Other liabilities	**(2)**	(11)
Net cash provided by operating activities	**351**	352
Cash Flows from Investing Activities		
Expenditures for property, plant and equipment	**(391)**	(296)
Net cash used in investing activities	**(391)**	(296)
Cash Flows from Financing Activities		
Net increase (decrease) in notes payable to affiliates	**(27)**	13
Net increase in short-term debt	**135**	7
Payment of common stock dividends to parent	**(128)**	(117)
Contributions from parent	**91**	84
Return of capital to parent	**(37)**	(50)
Debt issuance costs	**(1)**	—
Net cash provided by (used in) financing activities	**33**	(63)
Net Decrease in Cash, Cash Equivalents, and Restricted Cash	**(7)**	(7)
Cash, Cash Equivalents, and Restricted Cash at Beginning of Period	**29**	38
Cash, Cash Equivalents, and Restricted Cash at End of Period	**$ 22**	$ 31
Supplemental Disclosure of Cash Flow Information		
Significant non-cash transactions:		
Accrued expenditures for property, plant and equipment at June 30,	**$ 100**	$ 62

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED BALANCE SHEETS
Kentucky Utilities Company
(Unaudited)
(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Assets		
Current Assets		
Cash and cash equivalents	**$ 11**	$ 13
Accounts receivable (less reserve: 2025, $2; 2024, $2)		
Customer	**153**	160
Other	**27**	22
Unbilled revenues (less reserve: 2025, $0; 2024, $0)	**106**	102
Fuel, materials and supplies	**181**	173
Prepayments	**16**	11
Other current assets	**20**	10
Total Current Assets	**514**	491
Property, Plant and Equipment		
Regulated utility plant	**10,513**	10,419
Less: accumulated depreciation - regulated utility plant	**2,798**	2,652
Regulated utility plant, net	**7,715**	7,767
Construction work in progress	**850**	567
Property, Plant and Equipment, net	**8,565**	8,334
Other Noncurrent Assets		
Regulatory assets	**462**	458
Goodwill	**607**	607
Other intangibles	**27**	28
Other noncurrent assets	**156**	155
Total Other Noncurrent Assets	**1,252**	1,248
Total Assets	**$ 10,331**	$ 10,073

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED BALANCE SHEETS
Kentucky Utilities Company
(Unaudited)
(Millions of Dollars, shares in thousands)

	June 30, 2025	December 31, 2024
Liabilities and Equity		
Current Liabilities		
Short-term debt	**$ 275**	$ 140
Long-term debt due within one year	**268**	250
Notes payable to affiliates	**46**	73
Accounts payable	**117**	96
Accounts payable to affiliates	**105**	100
Customer deposits	**39**	39
Taxes	**28**	37
Regulatory liabilities	**23**	22
Interest	**23**	24
Asset retirement obligations	**7**	10
Other current liabilities	**57**	58
Total Current Liabilities	**988**	849
Long-term Debt	**2,799**	2,816
Deferred Credits and Other Noncurrent Liabilities		
Deferred income taxes	**943**	924
Investment tax credits	**80**	81
Asset retirement obligations	**55**	54
Regulatory liabilities	**1,003**	1,009
Other deferred credits and noncurrent liabilities	**35**	41
Total Deferred Credits and Other Noncurrent Liabilities	**2,116**	2,109
Commitments and Contingent Liabilities (Notes 6 and 10)		
Stockholder's Equity		
Common stock - no par value (a)	**308**	308
Additional paid-in capital	**3,110**	3,056
Earnings reinvested	**1,010**	935
Total Equity	**4,428**	4,299
Total Liabilities and Equity	**$ 10,331**	$ 10,073

(a) 80,000 shares authorized; 37,818 shares issued and outstanding at June 30, 2025 and December 31, 2024.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

CONDENSED STATEMENTS OF EQUITY
Kentucky Utilities Company
(Unaudited)
(Millions of Dollars)

	Common stock shares outstanding (a)	Common stock	Additional paid-in capital	Earnings reinvested	Total
March 31, 2025	37,818	$ 308	$ 3,019	$ 1,014	$ 4,341
Net income				78	78
Capital contributions from parent			91		91
Dividends declared				(82)	(82)
June 30, 2025	37,818	$ 308	$ 3,110	$ 1,010	$ 4,428
December 31, 2024	37,818	$ 308	$ 3,056	$ 935	$ 4,299
Net income				203	203
Capital contributions from parent			91		91
Return of capital to parent			(37)		(37)
Dividends declared				(128)	(128)
June 30, 2025	37,818	$ 308	$ 3,110	$ 1,010	$ 4,428
March 31, 2024	37,818	$ 308	$ 2,983	$ 872	$ 4,163
Net income				77	77
Capital contributions from parent			84		84
Dividends declared				(70)	(70)
June 30, 2024	37,818	$ 308	$ 3,067	$ 879	$ 4,254
December 31, 2023	37,818	$ 308	$ 3,033	$ 811	$ 4,152
Net income				185	185
Capital contributions from parent			84		84
Return of capital to parent			(50)		(50)
Dividends declared				(117)	(117)
June 30, 2024	37,818	$ 308	$ 3,067	$ 879	$ 4,254

(a) Shares in thousands. All common shares of KU stock are owned by LKE.

The accompanying Notes to Condensed Financial Statements are an integral part of the financial statements.

Combined Notes to Condensed Financial Statements (Unaudited)

Index to Combined Notes to Condensed Financial Statements

The notes to the condensed financial statements that follow are a combined presentation. The following list indicates the Registrants to which the notes apply:

	Registrant			
	PPL	PPL Electric	LG&E	KU
1. Interim Financial Statements	x	x	x	x
2. Segment and Related Information	x	x	x	x
3. Revenue from Contracts with Customers	x	x	x	x
4. Earnings Per Share	x			
5. Income Taxes	x	x	x	x
6. Utility Rate Regulation	x	x	x	x
7. Financing Activities	x	x	x	x
8. Acquisitions, Development and Divestitures	x			
9. Defined Benefits	x	x	x	x
10. Commitments and Contingencies	x	x	x	x
11. Related Party Transactions		x	x	x
12. Other Income (Expense) - net	x	x	x	x
13. Fair Value Measurements	x	x	x	x
14. Derivative Instruments and Hedging Activities	x	x	x	x
15. Asset Retirement Obligations	x		x	x
16. Accumulated Other Comprehensive Income (Loss)	x			
17. New Accounting Guidance Pending Adoption	x	x	x	x

1. Interim Financial Statements

(All Registrants)

Capitalized terms and abbreviations appearing in the unaudited combined notes to condensed financial statements are defined in the glossary. Dollars are in millions, except per share data, unless otherwise noted. The specific Registrant to which disclosures are applicable is identified in parenthetical headings in italics above the applicable disclosure or within the applicable disclosure for each Registrant's related activities and disclosures. Within combined disclosures, amounts are disclosed for any Registrant when significant.

The accompanying unaudited condensed financial statements have been prepared in accordance with GAAP for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X and, therefore, do not include all of the information and footnote disclosures required by GAAP for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation in accordance with GAAP are reflected in the condensed financial statements. All adjustments are of a normal recurring nature, except as otherwise disclosed. Each Registrant's Balance Sheet at December 31, 2024 is derived from that Registrant's 2024 audited Balance Sheet. The financial statements and notes thereto should be read in conjunction with the financial statements and notes contained in each Registrant's 2024 Form 10-K. The results of operations for the three and six months ended June 30, 2025 are not necessarily indicative of the results to be expected for the full year ending December 31, 2025 or other future periods, because results for interim periods can be disproportionately influenced by various factors, developments and seasonal variations.

2. Segment and Related Information

(PPL)

PPL is organized into three segments, broken down by geographic location: Kentucky Regulated, Pennsylvania Regulated and Rhode Island Regulated.

The Kentucky Regulated segment primarily consists of the regulated electricity generation, transmission and distribution operations conducted by LG&E and KU, as well as LG&E's regulated transmission, distribution and sale of natural gas.

The Pennsylvania Regulated segment consists of the regulated electricity transmission and distribution operations of PPL Electric.

The Rhode Island Regulated segment consists of the regulated electricity transmission and distribution and natural gas distribution operations of RIE.

"Corporate and Other" primarily consists of corporate level financing costs, certain unallocated costs and certain non-recoverable costs incurred in conjunction with the acquisition of RIE. "Corporate and Other" is presented to reconcile segment information to PPL's consolidated results and is not a reportable segment.

The table below provides information about PPL's segments and includes the reconciliation to consolidated net income for the three months ended June 30, 2025:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Operating Revenues from external customers (a)	$ 837	$ 693	$ 494	$ 2,024
Reconciliation of revenue				
Corporate and Other revenues				1
Total consolidated revenues				$ 2,025
Less:				
Fuel	192	—	—	192
Energy Purchases	30	169	190	389
Other operation and maintenance	200	159	214	573
Depreciation	179	100	44	323
Taxes, other than income	26	32	42	100
Other (income) expense - net	(10)	(11)	4	(17)
Interest (income) from affiliate	—	—	(1)	(1)
Interest expense	62	62	27	151
Income taxes	32	43	(9)	66
Segment net income	$ 126	$ 139	$ (17)	$ 248
Reconciliation of segment profit or loss to consolidated net income				
Corporate and Other net loss				(65)
Net Income				$ 183

(a) See Note 3 for additional information on Operating Revenues.

The table below provides information about PPL's segments and includes the reconciliation to consolidated net income for the six months ended June 30, 2025:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Operating Revenues from external customers (a)	$ 1,896	$ 1,512	$ 1,120	$ 4,528
Reconciliation of revenue				
Corporate and Other revenues				1
Total consolidated revenues				$ 4,529
Less:				
Fuel	426	—	—	426
Energy Purchases	126	398	425	949
Other operation and maintenance	400	321	414	1,135
Depreciation	355	202	86	643
Taxes, other than income	51	73	89	213
Other (income) expense - net	(18)	(22)	(3)	(43)
Interest (income) from affiliate	—	(2)	(3)	(5)
Interest expense	122	122	50	294
Income taxes	85	97	9	191
Segment net income	$ 349	$ 323	$ 53	$ 725
Reconciliation of segment profit or loss to consolidated net income				
Corporate and Other net loss				(128)
Net Income				$ 597

(a) See Note 3 for additional information on Operating Revenues.

Other information for the segments and reconciliation to PPL's Consolidated results for the six months ended June 30, 2025 are as follows:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total Segments	Corporate and Other	Consolidated Total
Other Segment Disclosures						
Amortization (a)	$ 22	$ 21	$ —	$ 43	$ 6	$ 49
Deferred income taxes and investment tax credits (b)	11	48	18	77	27	104
Expenditures for long lived assets	689	697	336	1,722	1	1,723

(a) Represents non-cash expense items that include amortization of operating lease right-of-use assets, regulatory assets and liabilities, debt discounts and premiums and debt issuance costs.
(b) Represents a non-cash expense item that is also included in "Income Taxes."

The table below provides information about PPL's segments and includes the reconciliation to consolidated net income for the three months ended June 30, 2024:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Operating Revenues from external customers (a)	$ 819	$ 673	$ 389	$ 1,881
Reconciliation of revenue				
Corporate and Other revenues				—
Total consolidated revenues				$ 1,881
Less:				
Fuel	181	—	—	181
Energy Purchases	22	153	100	275
Other operation and maintenance	195	154	180	529
Depreciation	177	100	40	317
Taxes, other than income	24	30	39	93
Other (income) expense - net	(9)	(11)	(6)	(26)
Interest (income) from affiliate	—	(10)	—	(10)
Interest expense	61	61	23	145
Income taxes	34	46	1	81
Segment net income	$ 134	$ 150	$ 12	$ 296
Reconciliation of segment profit or loss to consolidated net income				
Corporate and Other net loss				(106)
Net Income				$ 190

(a) See Note 3 for additional information on Operating Revenues.

The table below provides information about PPL's segments and includes the reconciliation to consolidated net income for the six months ended June 30, 2024:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total
Operating Revenues from external customers (a)	$ 1,803	$ 1,443	$ 938	$ 4,184
Reconciliation of revenue				
Corporate and Other revenues				1
Total consolidated revenues				$ 4,185
Less:				
Fuel	390	—	—	390
Energy Purchases	99	367	329	795
Other operation and maintenance	397	335	336	1,068
Depreciation	353	199	81	633
Taxes, other than income	49	66	66	181
Other (income) expense - net	(12)	(20)	(13)	(45)
Interest (income) from affiliate	—	(20)	—	(20)
Interest expense	121	123	47	291
Income taxes	82	94	16	192
Segment net income	$ 324	$ 299	$ 76	$ 699
Reconciliation of segment profit or loss to consolidated net income				
Corporate and Other net loss				(202)
Net Income				$ 497

(a) See Note 3 for additional information on Operating Revenues.

Other information for the segments and reconciliation to PPL's Consolidated results for the six months ended June 30, 2024 are as follows:

	Kentucky Regulated	Pennsylvania Regulated	Rhode Island Regulated	Total Segments	Corporate and Other	Consolidated Total
Other Segment Disclosures						
Amortization (a)	$ 18	$ 25	$ —	$ 43	$ 4	$ 47
Deferred income taxes and investment tax credits (b)	1	60	36	97	17	114
Expenditures for long lived assets	506	519	241	1,266	—	1,266

(a) Represents non-cash expense items that include amortization of operating lease right-of-use assets, regulatory assets and liabilities, debt discounts and premiums and debt issuance costs.
(b) Represents a non-cash expense item that is also included in "Income Taxes."

The following provides Balance Sheet data for the segments and reconciliation to PPL's consolidated Balance Sheets as of:

	June 30, 2025	December 31, 2024
Total Assets		
Kentucky Regulated	$ 18,076	$ 17,626
Pennsylvania Regulated	15,892	15,475
Rhode Island Regulated	7,125	7,055
Corporate and Other (a)	1,270	913
Total	$ 42,363	$ 41,069

(a) Primarily consists of unallocated items, including cash, PP&E, goodwill and the elimination of inter-segment transactions.

(PPL Electric)

PPL Electric has two operating segments, distribution and transmission, which are aggregated into a single reportable segment.

The measure of segment assets is reported on PPL Electric's Balance Sheets as total consolidated assets. The measures of significant segment expenses are reported on PPL Electric's Statements of Income. The measures of significant non-cash segment expenses as well as expenditures for long lived assets are reported on PPL Electric's Statements of Cash Flows.

(LG&E and KU)

Each of LG&E and KU operates as a single operating and reportable segment.

The measures of segment assets are reported on the Balance Sheets of LG&E and KU as total assets. The measures of significant segment expenses are reported on the Statements of Income of LG&E and KU. The measures of significant non-cash segment expenses as well as expenditures for long lived assets are reported on the Statements of Cash Flows of LG&E and KU.

3. Revenue from Contracts with Customers

(All Registrants)

See Note 3 in the Registrants' 2024 Form 10-K for a discussion of the principal activities from which PPL Electric, LG&E and KU and PPL's Pennsylvania Regulated, Rhode Island Regulated, and Kentucky Regulated segments generate their revenues. The following tables reconcile "Operating Revenues" included in each Registrant's Statement of Income with revenues generated from contracts with customers for the periods ended June 30.

	2025 Three Months			
	PPL	PPL Electric	LG&E	KU
Operating Revenues (a)(b)	$ 2,025	$ 693	$ 378	$ 472
Revenues derived from:				
Alternative revenue programs (c)	20	11	(1)	(3)
Other (d)	(5)	(4)	(1)	—
Revenues from Contracts with Customers	$ 2,040	$ 700	$ 376	$ 469

	2024 Three Months			
	PPL	PPL Electric	LG&E	KU
Operating Revenues (a)(b)	$ 1,881	$ 673	$ 366	$ 464
Revenues derived from:				
Alternative revenue programs (c)	(3)	(8)	2	1
Other (d)	(4)	(3)	(1)	(1)
Revenues from Contracts with Customers	$ 1,874	$ 662	$ 367	$ 464

	2025 Six Months			
	PPL	PPL Electric	LG&E	KU
Operating Revenues (a)(b)	$ 4,529	$ 1,512	$ 883	$ 1,036
Revenues derived from:				
Alternative revenue programs (c)	70	9	1	1
Other (d)	(13)	(9)	(2)	(2)
Revenues from Contracts with Customers	$ 4,586	$ 1,512	$ 882	$ 1,035

	2024 Six Months			
	PPL	PPL Electric	LG&E	KU
Operating Revenues (a)(b)	$ 4,185	$ 1,443	$ 842	$ 989
Revenues derived from:				
Alternative revenue programs (c)	5	(11)	4	6
Other (d)	(12)	(8)	(2)	(2)
Revenues from Contracts with Customers	$ 4,178	$ 1,424	$ 844	$ 993

(a) PPL includes $494 million and $1,120 million for the three and six months ended June 30, 2025 and $389 million and $938 million for the three and six months ended June 30, 2024 of revenues from external customers reported by the Rhode Island Regulated segment. PPL Electric represents revenues from external customers reported by the Pennsylvania Regulated segment and LG&E and KU, net of intercompany power sales and transmission revenues, represent revenues from external customers reported by the Kentucky Regulated segment. See Note 2 for additional information.

(b) PPL's transition services agreement associated with the RIE acquisition ended in the third quarter of 2024. In conjunction with the completion of the agreement, PPL conformed the presentation of RIE's and the Rhode Island Regulated segment's net metering charges with the presentation of the other segments, resulting in an increase in Operating Revenues and a corresponding increase in Energy purchases beginning in the fourth quarter of 2024. For the three and six months ended June 30, 2025, net metering of $55 million and $96 million was included in Energy purchases on PPL's Statement of Income. For the three and six months ended June 30, 2024, $53 million and $85 million of net metering was presented as a reduction of Operating Revenues on PPL's Statement of Income.

(c) This line item shows the over/under collection of rate mechanisms deemed alternative revenue programs with over-collections of revenue shown as positive amounts in the table above and under-collections shown as negative amounts.

(d) Represents additional revenues outside the scope of revenues from contracts with customers, such as lease and other miscellaneous revenues.

The following tables show revenues from contracts with customers disaggregated by customer class for the periods ended June 30.

	Three Months							
	Residential	Commercial	Industrial	Other (a)	Wholesale - municipality	Wholesale - other (b)	Transmission	Revenues from Contracts with Customers
PPL								
2025								
PA Regulated	$ 345	$ 106	$ 13	$ 13	$ —	$ —	$ 223	$ 700
KY Regulated	328	247	158	71	5	24	—	833
RI Regulated (c)	214	160	20	62	—	—	51	507
Total PPL	$ 887	$ 513	$ 191	$ 146	$ 5	$ 24	$ 274	$ 2,040
2024								
PA Regulated	$ 332	$ 101	$ 10	$ 15	$ —	$ —	$ 204	$ 662
KY Regulated	326	245	157	75	5	13	—	821
RI Regulated (c)	139	42	3	162	—	—	45	391
Total PPL	$ 797	$ 388	$ 170	$ 252	$ 5	$ 13	$ 249	$ 1,874
PPL Electric								
2025	$ 345	$ 106	$ 13	$ 13	$ —	$ —	$ 223	$ 700
2024	$ 332	$ 101	$ 10	$ 15	$ —	$ —	$ 204	$ 662
LG&E								
2025	$ 167	$ 122	$ 48	$ 28	$ —	$ 11	$ —	$ 376
2024	$ 163	$ 121	$ 46	$ 31	$ —	$ 6	$ —	$ 367
KU								
2025	$ 161	$ 125	$ 110	$ 43	$ 5	$ 25	$ —	$ 469
2024	$ 163	$ 124	$ 111	$ 43	$ 5	$ 18	$ —	$ 464

	Six Months							
	Residential	Commercial	Industrial	Other (a)	Wholesale - municipality	Wholesale - other (b)	Transmission	Revenues from Contracts with Customers
PPL								
2025								
PA Regulated	$ 802	$ 212	$ 26	$ 26	$ —	$ —	$ 446	$ 1,512
KY Regulated	815	527	312	167	12	62	—	1,895
RI Regulated (c)	655	357	38	28	—	—	101	1,179
Total PPL	$ 2,272	$ 1,096	$ 376	$ 221	$ 12	$ 62	$ 547	$ 4,586
2024								
PA Regulated	$ 758	$ 207	$ 22	$ 28	$ —	$ —	$ 409	$ 1,424
KY Regulated	769	512	318	172	11	28	—	1,810
RI Regulated (c)	400	120	8	324	—	—	92	944
Total PPL	$ 1,927	$ 839	$ 348	$ 524	$ 11	$ 28	$ 501	$ 4,178
PPL Electric								
2025	$ 802	$ 212	$ 26	$ 26	$ —	$ —	$ 446	$ 1,512
2024	$ 758	$ 207	$ 22	$ 28	$ —	$ —	$ 409	$ 1,424
LG&E								
2025	$ 406	$ 269	$ 94	$ 82	$ —	$ 31	$ —	$ 882
2024	$ 381	$ 259	$ 93	$ 83	$ —	$ 28	$ —	$ 844
KU								
2025	$ 409	$ 258	$ 218	$ 85	$ 12	$ 53	$ —	$ 1,035
2024	$ 388	$ 253	$ 225	$ 89	$ 11	$ 27	$ —	$ 993

(a) Primarily includes revenues from pole attachments, street lighting, other public authorities and other non-core businesses, and for the Rhode Island Regulated Segment certain regulatory deferral mechanisms which could result in a reduction in revenues from over collections. For the periods ended June 30, 2024, the Rhode Island Regulated segment primarily includes open access tariff revenues, which are calculated on combined customer classes.

(b) Includes wholesale power and transmission revenues. LG&E and KU amounts include intercompany power sales and transmission revenues, which are eliminated upon consolidation at the Kentucky Regulated segment.

(c) PPL's transition services agreement associated with the RIE acquisition ended in the third quarter of 2024. In conjunction with the completion of the agreement, PPL disaggregated the 2024 revenues of the Rhode Island Regulated segment in a manner consistent with that of its other segments. This resulted in certain customer revenues for the Rhode Island Regulated segment, which were previously presented in the "Other" category, being presented in the "Residential", "Commercial" or "Industrial" customer classes beginning in the fourth quarter of 2024. Applying the previous methodology to 2025 revenues would result in $113 million of Residential, $104 million of Commercial and $20 million of Industrial for the three months ended June 30, 2025 and $268 million of Residential, $193 million of Commercial and $38 million of Industrial for the six months ended June 30, 2025 for the Rhode Island Regulated segment being presented as "Other".

As discussed in Note 2, PPL segments its business by geographic location. Revenues from external customers for each segment are reconciled to revenues from contracts with customers in the footnotes to the tables above.

Contract receivables from customers are primarily included in "Accounts receivable - Customer", "Unbilled revenues", and "Other noncurrent assets" on the Balance Sheets.

The following table shows the accounts receivable and unbilled revenues balances that were impaired for the periods ended June 30.

	Three Months		Six Months	
	2025	2024	2025	2024
PPL (a)	$ 14	$ 2	$ 42	$ 43
PPL Electric (a)	2	(4)	9	24
LG&E	—	—	2	1
KU	1	—	2	1

(a) 2024 includes amounts impaired related to PPL Electric's billing issues. See Note 6 in PPL's 2024 Form 10-K for additional information.

Contract liabilities result from recording contractual billings in advance for customer attachments to the Registrants' infrastructure and payments received in excess of revenues earned to date. Advanced billings for customer attachments are generally recognized as revenue ratably over the quarterly billing period. Payments received in excess of revenues earned to date are recognized as revenue as services are delivered in subsequent periods. The Registrants' contract liabilities are not material at June 30, 2025 and 2024.

4. Earnings Per Share

(PPL)

Basic EPS is computed by dividing income available to PPL common shareowners by the weighted-average number of common shares outstanding during the applicable period. Diluted EPS is computed by dividing income available to PPL common shareowners by the weighted-average number of common shares outstanding, increased by the number of incremental shares that would be outstanding if potentially dilutive share-based payment awards were converted to common shares as calculated using the Two-Class Method or Treasury Stock Method. The If-Converted Method is applied to the Exchangeable Senior Notes due 2028 (Exchangeable Notes) issued in February 2023.

Incremental non-participating securities that have a dilutive impact are detailed in the table below. In 2025, these securities include forward sales of PPL common stock issued through an ATM Program and the number of shares needed to settle the conversion premium on the Exchangeable Notes. The forward sale agreements are dilutive under the Treasury Stock Method to the extent the average stock price of PPL's common shares exceeds the forward sale price prescribed in the agreements. See Note 7 for additional information on the ATM Program and Note 8 in PPL's 2023 Form 10-K for additional information on the Exchangeable Notes.

Reconciliations of the amounts of income and shares of PPL common stock (in thousands) for the periods ended June 30 used in the EPS calculation are:

	Three Months		Six Months	
	2025	2024	2025	2024
Income (Numerator)				
Net income attributable to PPL	$ 183	$ 190	$ 597	$ 497
Less amounts allocated to participating securities	—	1	1	1
Net income available to PPL common shareowners - Basic and Diluted	$ 183	$ 189	$ 596	$ 496
Shares of Common Stock (Denominator)				
Weighted-average shares - Basic EPS	739,276	737,748	738,986	737,630
Add: Dilutive share-based payment awards (a)	2,504	1,815	2,606	1,561
Add: Forward sale agreements	23	—	11	—
Add: Exchangeable Notes	738	—	369	—
Weighted-average shares - Diluted EPS	742,541	739,563	741,972	739,191
Basic EPS				
Net Income available to PPL common shareowners	$ 0.25	$ 0.26	$ 0.81	$ 0.67
Diluted EPS				
Net Income available to PPL common shareowners	$ 0.25	$ 0.26	$ 0.80	$ 0.67

(a) The Treasury Stock Method was applied to non-participating share-based payment awards.

For the periods ended June 30, PPL issued common stock related to stock-based compensation plans as follows (in thousands):

	Three Months		Six Months	
	2025	2024	2025	2024
DRIP	186	—	386	—

For the periods ended June 30, the following shares (in thousands) were excluded from the computations of diluted EPS because the effect would have been antidilutive.

	Three Months		Six Months	
	2025	2024	2025	2024
Stock-based compensation awards	196	—	186	—
Forward sale agreements	5,648	—	3,841	—

5. Income Taxes

Reconciliations of income tax expense (benefit) for the periods ended June 30 are as follows.

(PPL)

	Three Months		Six Months	
	2025	2024	2025	2024
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 48	$ 50	$ 157	$ 132
Increase (decrease) due to:				
State income taxes, net of federal income tax benefit	8	11	28	28
Valuation allowance adjustments	2	2	6	5
Amortization of investment tax credit including deferred taxes on basis adjustment	(1)	—	(4)	(2)
Utility rate-making tax adjustments (a)	(5)	(5)	(14)	(10)
Amortization of excess deferred federal and state income taxes	(6)	(7)	(21)	(20)
Other	1	(1)	(3)	(2)
Total increase (decrease)	(1)	—	(8)	(1)
Total income tax expense (benefit)	$ 47	$ 50	$ 149	$ 131

(a) Primarily consists of tax impacts of AFUDC equity and related depreciation across PPL's regulated utility subsidiaries and flow through tax impacts of Pennsylvania utility ratemaking. Flow through occurs when the regulator excludes deferred tax expense or benefit from recoverable costs when determining income tax expense.

(PPL Electric)

	Three Months		Six Months	
	2025	2024	2025	2024
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 38	$ 41	$ 88	$ 83
Increase (decrease) due to:				
State income taxes, net of federal income tax benefit	11	13	27	26
Utility rate-making tax adjustments (a)	(6)	(6)	(12)	(10)
Amortization of excess deferred federal and state income taxes	(2)	(3)	(5)	(5)
Other	2	1	(1)	—
Total increase (decrease)	5	5	9	11
Total income tax expense (benefit)	$ 43	$ 46	$ 97	$ 94

(a) Primarily consists of tax impacts of AFUDC equity and related depreciation and flow through tax impacts of Pennsylvania utility ratemaking. Flow through occurs when the regulator excludes deferred tax expense or benefit from recoverable costs when determining income tax expense.

(LG&E)

	Three Months		Six Months	
	2025	2024	2025	2024
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 15	$ 17	$ 42	$ 41
Increase (decrease) due to:				
State income taxes, net of federal income tax benefit	3	3	8	7
Amortization of excess deferred federal and state income taxes	(3)	(3)	(7)	(6)
Other	(1)	—	(3)	(1)
Total increase (decrease)	(1)	—	(2)	—
Total income tax expense (benefit)	$ 14	$ 17	$ 40	$ 41

(KU)

	Three Months		Six Months	
	2025	2024	2025	2024
Federal income tax on Income Before Income Taxes at statutory tax rate - 21%	$ 20	$ 20	$ 53	$ 48
Increase (decrease) due to:				
State income taxes, net of federal income tax benefit	4	4	10	9
Amortization of excess deferred federal and state income taxes	(4)	(4)	(9)	(9)
Other	(1)	(1)	(4)	(2)
Total increase (decrease)	(1)	(1)	(3)	(2)
Total income tax expense (benefit)	$ 19	$ 19	$ 50	$ 46

Other

IRS Revenue Procedure 2023-15 *(PPL and LG&E)*

On April 14, 2023, the IRS issued Revenue Procedure 2023-15, which provides a safe harbor method of accounting that taxpayers may use to determine whether expenses to repair, maintain, replace, or improve natural gas transmission and distribution property must be capitalized for tax purposes. PPL and LG&E reviewed the revenue procedure and determined that there are no material impacts to their financial statements.

One Big Beautiful Bill Act *(All Registrants)*

On July 4, 2025, President Trump signed into law the One Big Beautiful Bill Act. The Registrants are currently reviewing the law to assess any material impacts to the financial statements.

Additionally, on July 7, 2025, President Trump issued an Executive Order directing the Treasury to take action to strictly enforce the termination of clean electricity tax credits under IRC Sections 45Y and 48E for wind and solar. This may include stricter regulations or other measures concerning what qualifies as having "commenced construction". The date that a wind or solar project commences construction is critical in the determination of whether such project will be eligible for the currently available tax credits. PPL is actively monitoring Treasury guidance and expects to take all commercially reasonable measures to preserve the eligibility of the Kentucky projects for the existing tax credits provided for under the IRA.

6. Utility Rate Regulation

(All Registrants)

The following table provides information about the regulatory assets and liabilities of cost-based rate-regulated utility operations.

	PPL		PPL Electric		LG&E		KU	
	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024
Current Regulatory Assets:								
Rate adjustment mechanisms	$ 99	$ 95	$ —	$ —	$ —	$ —	$ —	$ —
Renewable energy certificates	21	14	—	—	—	—	—	—
Storm damage expense rider	45	68	45	68	—	—	—	—
Gas supply clause	20	3	—	—	20	3	—	—
Transmission service charge	52	44	—	27	—	—	—	—
DSIC	9	8	9	8	—	—	—	—
TCJA customer refund and recovery	30	21	30	21	—	—	—	—
ISR deferral	6	22	—	—	—	—	—	—
Other	21	45	8	9	6	5	—	1
Total current regulatory assets	$ 303	$ 320	$ 92	$ 133	$ 26	$ 8	$ —	$ 1
Noncurrent Regulatory Assets:								
Defined benefit plans	$ 959	$ 967	$ 471	$ 473	$ 219	$ 226	$ 150	$ 149
Plant outage costs	27	30	—	—	6	7	21	23
Net metering	159	147	—	—	—	—	—	—
Environmental cost recovery	96	96	—	—	—	—	—	—
Storm costs	114	113	42	22	24	20	37	29
Unamortized loss on debt	19	20	3	3	9	9	6	6
Terminated interest rate swaps	49	53	—	—	29	31	20	22
Accumulated cost of removal of utility plant	168	173	168	173	—	—	—	—
AROs	275	280	—	—	76	75	199	205
RAR	80	83	—	—	80	83	—	—
Gas line inspections	24	24	—	—	22	22	2	2
Advanced metering infrastructure	35	28	—	—	18	14	17	14
Other	50	46	8	2	5	4	10	8
Total noncurrent regulatory assets	$ 2,055	$ 2,060	$ 692	$ 673	$ 488	$ 491	$ 462	$ 458

	PPL		PPL Electric		LG&E		KU	
	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024	June 30, 2025	December 31, 2024
Current Regulatory Liabilities:								
Generation supply charge	$ 44	$ 52	$ 44	$ 52	$ —	$ —	$ —	$ —
ECR	6	12	—	—	4	6	2	6
Transmission formula rate	19	1	10	—	—	—	—	—
Rate adjustment mechanisms	64	71	—	—	—	—	—	—
Energy efficiency	27	25	—	—	—	—	—	—
DSM	24	17	—	—	10	7	14	10
Revenue decoupling mechanism	42	10	—	—	—	—	—	—
Gas cost recovery	21	—	—	—	—	—	—	—
Other	26	35	8	5	1	1	7	6
Total current regulatory liabilities	$ 273	$ 223	$ 62	$ 57	$ 15	$ 14	$ 23	$ 22
Noncurrent Regulatory Liabilities:								
Accumulated cost of removal of utility plant	$ 1,038	$ 1,022	$ —	$ —	$ 324	$ 314	$ 410	$ 408
Net deferred taxes	1,851	1,899	721	739	428	439	484	498
Defined benefit plans	307	294	110	100	24	24	66	65
Terminated interest rate swaps	52	54	—	—	26	27	26	27
Energy efficiency	30	16	—	—	—	—	—	—
Other	57	50	—	—	11	11	17	11
Total noncurrent regulatory liabilities	$ 3,335	$ 3,335	$ 831	$ 839	$ 813	$ 815	$ 1,003	$ 1,009

Regulatory Matters

Rhode Island Activities *(PPL)*

FY 2026 Gas ISR Plan

On December 31, 2024, RIE filed its FY 2026 Gas ISR Plan with the RIPUC with a budget that included $187 million of capital investment spend and up to $15 million of additional contingency plan spend in connection with the PHMSA's potential enactment of regulations during FY 2026 that, if enacted, would significantly alter RIE's leak detection and repair obligations under federal regulations. The plan also included proposed spending on curb-to-curb paving of $22 million. On March 28, 2025, the RIPUC approved a FY 2026 Gas ISR Plan of $165 million of which $147 million is for capital investment spend and $18 million is spend for paving costs as operations and maintenance (O&M), plus a potential additional $15 million is available if the above-mentioned regulations are implemented by the PHMSA. On March 31, 2025, the RIPUC approved RIE's compliance filing for rates effective April 1, 2025.

FY 2026 Electric ISR Plan

On December 23, 2024, RIE filed its FY 2026 Electric ISR Plan with the RIPUC with a budget that included $248 million of capital investment spend (including $88 million for Advanced Metering Functionality (AMF)), $14 million of vegetation operation and maintenance (O&M) spend and $1 million of Other O&M spend. On March 28, 2025, the RIPUC approved a FY 2026 Electric ISR Plan of $219 million for capital investment spend (including $88 million for AMF), $14 million for vegetation management O&M spend, and $1 million for Other O&M spend. On March 31, 2025, the RIPUC approved RIE's compliance filing for rates effective April 1, 2025.

Hold Harmless Implementation Agreement

As a condition to the Acquisition (as defined in Note 8) of RIE in May 2022, PPL made a commitment to the Rhode Island Division of Public Utilities and Carriers to hold harmless Rhode Island customers from the impact of future rate increases resulting from changes in Accumulated Deferred Income Taxes as a result of the Acquisition (the Hold Harmless Commitment). On June 13, 2025, an agreement was entered into by and among RIE, PPL, PPL Rhode Island Holdings and the Rhode Island Division of Public Utilities and Carriers Advocacy Section to satisfy RIE's obligations under the Hold Harmless Commitment, approximately $155 million, and proposes to resolve that amount through bill credits issued to customers, with approximately $74 million to be issued throughout the first quarter of 2026 and approximately $81 million to be issued throughout the first quarter of 2027. The bill credits would be recorded as a reduction to revenue in the periods in which the credits are applied to customers' bills. An evidentiary hearing was held on July 18, 2025. The Hearing Officer granted the Attorney General of Rhode Island's request for a continuance of the hearing until August 8, 2025 to allow for review and consideration of the calculations of the net present value of the obligation and bill credits. PPL cannot predict the outcome of these proceedings.

Kentucky Activities

(PPL, LG&E and KU)

Rate Case Proceedings

On May 30, 2025, LG&E and KU filed requests with the KPSC for an increase in annual electricity and gas revenues of approximately $391 million ($105 million and $226 million in electricity revenues at LG&E and KU and $60 million in gas revenues at LG&E) and approval of certain regulatory and accounting treatments. The revenue increases would be an increase of 8.3% and 11.5% in electricity revenues at LG&E and KU, and an increase of 14.0% in gas revenues at LG&E.

The applications are based on a forecasted test year of January 1, 2026 through December 31, 2026 and request an authorized return on equity of 10.95%. Subject to KPSC approval, the requested rates are expected to become effective on January 1, 2026. Certain counterparties have intervened in the proceedings. Data discovery and the filing of written testimony will continue through the third quarter of 2025 and a hearing in the matter has been scheduled for November 3, 2025. A ruling from the KPSC is expected during the fourth quarter of 2025. PPL, LG&E and KU cannot predict the outcome of these proceedings.

2025 CPCN

On February 28, 2025, LG&E and KU filed an application with the KPSC regarding certain future plans for new generation and generation-related construction matters. The proposals included in the application are intended to serve anticipated load growth, including from potential data center demand in LG&E's or KU’s service territory. The proposals do not include retirements of coal or other fossil-fueled plants, which would require additional KPSC approval procedures under Kentucky legislation enacted in 2023 and 2024.

LG&E and KU submitted a joint application to the KPSC for approval of certain certificates of public convenience and necessity, site compatibility certificates, and accounting treatment, where applicable, relating to a number of generation-related plans or projects that generally are expected to become operational or established within the next six years. The aggregate projected capital expenditures associated with these proposals are currently expected to be $3.7 billion over the 2025 to 2031 period. The application includes proposals:

- to build a 645 MW natural gas combined cycle (NGCC) generation unit at KU's E.W. Brown station,
- to build a 645 MW NGCC generation unit at LG&E's Mill Creek station,
- to build a four-hour 400 MW (1,600 MWh total) battery energy storage system (BESS) at LG&E's Cane Run station, and
- to build a selective catalytic reduction (SCR) environmental facility at KU’s Ghent station Unit 2.

The new NGCC units are anticipated to be wholly owned by LG&E and the BESS unit jointly owned by LG&E (32%) and KU (68%), with actual project costs allocated consistent with LG&E's and KU's ultimate ownership shares and existing shared dispatch, cost allocation, tariff or other frameworks. The proposed Mill Creek NGCC unit is in addition to a new NGCC unit currently under construction at that location.

The filing also notes projected in service dates for the projects, including the E.W. Brown NGCC unit in 2030, the Mill Creek NGCC unit in 2031, the Cane Run BESS in 2028 and the Ghent SCR facility in 2028.

On July 29, 2025, LG&E and KU filed with the KPSC a stipulation and recommendation regarding a proposed resolution of issues with several of the intervenors in the CPCN proceeding. The stipulation recommends to the KPSC the approval of the large majority of LG&E's and KU's requested generation-related projects and associated accounting matters, subject to certain changes. Under the stipulation, the parties agree the KPSC should issue an order granting a CPCN for: (a) a 645 MW NGCC generation unit at KU's E.W. Brown station; (b) a 645 MW NGCC at LG&E's Mill Creek station; and (c) a SCR environmental facility at KU's Ghent station Unit 2. In addition, the proposal to build the $775 million Cane Run BESS would be withdrawn without prejudice, the relevant costs regarding the proposed $1.4 billion Mill Creek NGCC would be recovered through a new rate tracker mechanism, and the retirement date for the existing Mill Creek Unit 2 would be extended from 2027 to the operational date of the proposed Mill Creek NGCC or afterwards, subject to relevant future economic analysis, regulatory or environmental authorizations. The stipulation also contains provisions relating to regulatory asset accounting, proposed data center tariffs, future renewable power requests-for-proposals and other matters. LG&E and KU would retain the right to seek approval of the potentially withdrawn Cane Run BESS or similar substitute project in future regulatory proceedings.

A hearing in the matter has been scheduled to begin on August 4, 2025. LG&E and KU anticipate a ruling from the KPSC during the fourth quarter of 2025. PPL, LG&E and KU cannot predict the outcome of the proceedings.

Kentucky January 2025 Storm

In January 2025, LG&E and KU experienced snow, ice, sleet and freezing rain in their service territories, resulting in substantial damage to certain of LG&E's and KU's assets. On January 31, 2025, LG&E and KU submitted a filing with the KPSC requesting regulatory asset treatment of the extraordinary operations and maintenance (O&M) expenses portion of the costs incurred related to the storm. On March 19, 2025, the KPSC issued an order authorizing LG&E and KU to establish, for accounting purposes only, regulatory assets based on the jurisdictional incremental costs of extraordinary O&M expense incurred by LG&E and KU as a result of the 2025 winter storm, with recovery amounts and amortization thereof to be determined in subsequent base rate proceedings. LG&E and KU cannot predict the outcome of these matters. As of June 30, 2025, LG&E and KU recorded regulatory assets related to the storm of $2 million and $7 million.

Mill Creek Unit 1 and Unit 2 RAR Application (PPL and LG&E)

In 2023, the KPSC issued an order approving, among other items, the requested retirement of Mill Creek Units 1 and 2.

On October 4, 2024, LG&E submitted an application related to the retirement of Mill Creek Unit 1, which occurred on December 31, 2024, requesting recovery of associated costs under the RAR. LG&E expects these costs to be approximately $125 million and proposed to begin application of the RAR with bills issued in May 2025. On February 24, 2025, the KPSC issued an order approving LG&E's cost recovery for Mill Creek Unit 1 under the RAR and related amounts were included in bills beginning in May 2025.

Mill Creek Unit 2 is currently expected to be retired in 2027. LG&E anticipates the recovery of associated costs, including the remaining net book value, for Mill Creek Unit 2 through the RAR. The remaining net book value of Mill Creek Unit 2 was approximately $208 million at June 30, 2025 and LG&E is continuing to depreciate using the current approved rates through its anticipated retirement date in 2027. LG&E expects to reclassify the net book value remaining at retirement, which is expected to total approximately $161 million, to a regulatory asset to be amortized over a period of ten years in accordance with the RAR. There can be no assurance that these costs will be recovered in the amounts or over the time periods that LG&E expects. See the "2025 CPCN" discussion above for information regarding potential changes in the retirement date of Mill Creek Unit 2.

Pennsylvania Activities *(PPL and PPL Electric)*

DSIC Petition

On April 26, 2024, PPL Electric filed a Petition with the PAPUC requesting that the PAPUC waive PPL Electric's DSIC cap of 5% of billed revenues and increase the maximum allowable DSIC to 9% for bills rendered on or after January 1, 2025. On February 28, 2025, the PAPUC issued its written order permitting PPL Electric to increase its DSIC cap from 5% to 7.5% for bills rendered on or after March 13, 2025 until the effective date of rates established in PPL Electric's next base rate case or the end of the PPL Electric's 2023-2027 Long-term Infrastructure Improvement Plan, whichever occurs first, at which time it will return to 5%.

Federal Matters

FERC Transmission Rate Filing (PPL, LG&E and KU)

In 2018, LG&E and KU applied to the FERC requesting elimination of certain on-going waivers and credits to a sub-set of transmission customers relating to the 1998 merger of LG&E's and KU's parent entities and the 2006 withdrawal of LG&E and KU from the Midcontinent Independent System Operator, Inc. (MISO), a regional transmission operator and energy market. The application sought termination of LG&E's and KU's commitment to provide certain Kentucky municipalities mitigation for certain horizontal market power concerns arising out of the 1998 LG&E and KU merger and 2006 MISO withdrawal. The amounts at issue are generally waivers or credits granted to a limited number of Kentucky municipalities for either certain LG&E and KU or MISO transmission charges incurred for transmission service received. In 2019, the FERC granted LG&E's and KU's request to remove the ongoing credits, conditioned upon the implementation by LG&E and KU of a transition mechanism for certain existing power supply arrangements, which was subsequently filed, modified, and approved by the FERC in 2020 and 2021. In 2020, LG&E and KU and other parties filed appeals with the U.S. Court of Appeals - D.C. Circuit (D.C. Circuit Court of Appeals) regarding the FERC's orders on the elimination of the mitigation and required transition mechanism. In August 2022, the D.C. Circuit Court of Appeals issued an order remanding the proceedings back to the FERC. On May 18, 2023, the FERC issued an order on remand reversing its 2019 decision and requiring LG&E and KU to refund credits previously withheld, including under such transition mechanism. LG&E and KU filed a petition for review of the FERC's May 18, 2023 order with the D.C. Circuit Court of Appeals and provided refunds in accordance with the FERC order on December 1, 2023. The FERC issued an order on LG&E's and KU's compliance filing on November 16, 2023, and LG&E and KU filed a petition for review of this November 16, 2023 order on February 14, 2024. The FERC issued the substantive order on rehearing on March 21, 2024, reaffirming its prior decision. Oral argument before the D.C. Circuit Court of Appeals occurred on January 21, 2025. LG&E and KU cannot predict the ultimate outcome of the proceedings or any other post decision process but do not expect the annual impact to have a material effect on their operations or financial condition. LG&E and KU currently receive recovery of certain waivers and credits primarily through base rates increases, provided, however, that increases associated with the FERC's May 18, 2023 order are expected to be subject to future rate proceedings.

Recovery of Transmission Costs (PPL)

Until December 2022, RIE's transmission facilities were operated in combination with the transmission facilities of National Grid USA's New England affiliates, Massachusetts Electric Company (MECO) and New England Power (NEP), a National Grid USA affiliate, as a single integrated system with NEP designated as the combined operator. As of January 1, 2023, RIE operates its own transmission facilities. NE-ISO allocates RIE's costs among transmission customers in New England, in accordance with the ISO Open Access Transmission Tariff (ISO-NE OATT). According to the FERC orders, RIE is compensated for its actual monthly transmission costs, with its authorized maximum return on equity (ROE) of 11.74% on its transmission assets.

The ROE for transmission rates under the ISO-NE OATT is the subject of four complaints that are pending before the FERC. On October 16, 2014, the FERC issued an order on the first complaint, Opinion No. 531-A, resetting the base ROE applicable to transmission assets under the ISO-NE OATT from 11.14% to 10.57% effective as of October 16, 2014 and establishing a maximum ROE of 11.74%. On April 14, 2017, this order was vacated and remanded by the D. C. Circuit Court of Appeals (Court of Appeals). After the remand, the FERC issued an order on October 16, 2018 applicable to all four pending cases where it proposed a new base ROE methodology that, with subsequent input and support from the New England Transmission Owners (NETO), yielded a base ROE of 10.41%. Subsequent to the FERC's October 2018 order in the New England Transmission Owners cases, the FERC further refined its ROE methodology in another proceeding and has applied that refined methodology to transmission owners' ROEs in other jurisdictions, and the NETOs filed further information in the New England matters to distinguish their case. Those determinations in other jurisdictions have been vacated and remanded back to the FERC for further proceedings by the D.C. Circuit Court of Appeals. The proceeding and the final base rate ROE determination in the New England matters remain open, pending a final order from the FERC. PPL cannot predict the outcome of this matter, and an estimate of the impact cannot be determined.

Other

Purchase of Receivables Program

(PPL and PPL Electric)

In accordance with RIPUC-approved and PAPUC-approved purchase of accounts receivable programs, RIE and PPL Electric purchase certain accounts receivable from alternative electricity suppliers at a discount, which reflects a provision for uncollectible accounts. The alternative electricity suppliers have no continuing involvement or interest in the purchased accounts receivable. Accounts receivable that are acquired are initially recorded at fair value on the date of acquisition.

During the three and six months ended June 30, 2025, RIE purchased $68 million and $155 million of accounts receivable from alternative suppliers. During the three and six months ended June 30, 2024, RIE purchased $44 million and $95 million of accounts receivable from alternative suppliers.

During the three and six months ended June 30, 2025, PPL Electric purchased $345 million and $811 million of accounts receivable from alternative suppliers. During the three and six months ended June 30, 2024, PPL Electric purchased $348 million and $767 million of accounts receivable from alternative suppliers.

7. Financing Activities

Credit Arrangements and Short-term Debt

(All Registrants)

The Registrants maintain credit facilities to enhance liquidity, provide credit support and provide a backstop to commercial paper programs. For reporting purposes, on a consolidated basis, the credit facilities and commercial paper programs of PPL Electric, LG&E and KU are attributable to PPL. The amounts listed in the borrowed column below are recorded as "Short-term debt" on the Balance Sheets. The following credit facilities were in place at:

		June 30, 2025				December 31, 2024	
	Expiration Date	Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (c)	Unused Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (c)
PPL							
PPL Capital Funding (a)							
Syndicated Credit Facility (b)	Dec. 2029	$ 1,500	$ —	$ 470	$ 1,030	$ —	$ 138
Bilateral Credit Facility	Feb. 2026	100	—	—	100	—	—
Bilateral Credit Facility	Feb. 2026	100	—	20	80	—	15
Total PPL Capital Funding Credit Facilities		$ 1,700	$ —	$ 490	$ 1,210	$ —	$ 153
PPL Electric							
Syndicated Credit Facility	Dec. 2029	$ 750	$ —	$ 386	$ 364	$ —	$ 1
Total PPL Electric Credit Facilities		$ 750	$ —	$ 386	$ 364	$ —	$ 1
LG&E							
Syndicated Credit Facility	Dec. 2029	$ 600	$ —	$ 158	$ 442	$ —	$ 25
Total LG&E Credit Facilities		$ 600	$ —	$ 158	$ 442	$ —	$ 25
KU							
Syndicated Credit Facility	Dec. 2029	$ 600	$ —	$ 275	$ 325	$ —	$ 140
Total KU Credit Facilities		$ 600	$ —	$ 275	$ 325	$ —	$ 140

(a) PPL Capital Funding's obligations are fully and unconditionally guaranteed by PPL.

(b) In January 2025, PPL Capital Funding increased the borrowing capacity of this facility from $1.25 billion to $1.50 billion. At June 30, 2025, the facility included a $250 million borrowing sublimit for RIE and a $1.25 billion sublimit for PPL Capital Funding. At December 31, 2024, the facility included a $250 million borrowing sublimit for RIE and a $1 billion borrowing sublimit for PPL Capital Funding. RIE's borrowing sublimit is adjustable, at the borrowers' option, from $0 to $600 million, with the remaining balance available under the facility allocated to PPL Capital Funding. At June 30, 2025, PPL Capital Funding had $470 million of commercial paper outstanding and RIE had no commercial paper outstanding. At December 31, 2024, PPL Capital Funding had $138 million of commercial paper outstanding and RIE had no commercial paper outstanding. RIE's obligations under the facility are not guaranteed by PPL.
(c) Commercial paper issued reflects the undiscounted face value of the issuance.

(PPL)

In January 2025, PPL Capital Funding amended its existing $1.25 billion syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $1.50 billion.

(PPL and PPL Electric)

In January 2025, PPL Electric amended its existing $650 million syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $750 million.

(PPL and LG&E)

In January 2025, LG&E amended its existing $500 million syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $600 million.

(PPL and KU)

In January 2025, KU amended its existing $400 million syndicated credit facility to extend the termination date from December 6, 2028 to December 6, 2029 and to increase the borrowing capacity under the facility to $600 million.

(All Registrants)

The Registrants maintain commercial paper programs to provide an additional financing source to fund short-term liquidity needs. Commercial paper issuances, included in "Short-term debt" on the Balance Sheets, are supported by the respective Registrant's credit facilities. The following commercial paper programs were in place at:

	June 30, 2025				December 31, 2024	
	Weighted - Average Interest Rate	Capacity (c)	Commercial Paper Issuances (d)	Unused Capacity	Weighted - Average Interest Rate	Commercial Paper Issuances (d)
PPL Capital Funding (a)(b)	4.66%	$ 1,350	$ 470	$ 880	4.76%	$ 138
RIE (b)		250	—	250		—
PPL Electric	4.63%	650	385	265		—
LG&E	4.66%	500	158	342	4.72%	25
KU	4.66%	400	275	125	4.71%	140
Total		$ 3,150	$ 1,288	$ 1,862		$ 303

(a) PPL Capital Funding's obligations are fully and unconditionally guaranteed by PPL.
(b) Issuances under the PPL Capital Funding and RIE commercial paper programs are supported by the PPL Capital Funding syndicated credit facility. At June 30, 2025, the borrowing sublimits were $250 million for RIE and $1.25 billion for PPL Capital Funding. At December 31, 2024, the borrowing sublimits were $250 million for RIE and $1 billion for PPL Capital Funding. PPL Capital Funding's commercial paper program is also backed by a separate bilateral credit facility for $100 million.
(c) On July 14, 2025, the capacity of the commercial paper programs were increased to $1,600 million for PPL Capital Funding, $750 million for PPL Electric, $600 million for LG&E and $600 million for KU, bringing the capacity of each program into alignment with the increased capacity of the supporting syndicated credit facilities for each entity, as amended in January 2025.
(d) Commercial paper issued reflects the undiscounted face value of the issuance.

(PPL Electric, LG&E, and KU)

See Note 11 for discussion of intercompany borrowings.

(PPL)

Equity Securities

ATM Program

In February 2025, PPL entered into an equity distribution agreement, pursuant to which PPL may sell, from time to time, up to an aggregate of $2 billion of its common stock through an ATM Program, which may utilize an optional forward sales component. Each forward contract under the agreement must be settled within 24 months. The compensation paid to the selling agents by PPL may be up to 2% of the gross offering proceeds of the shares. During the six months ended June 30, 2025, PPL entered into forwards contracts to sell approximately 9.9 million shares of its common stock at a blended initial forward price of approximately $34.77 per share. The forward sale price may be adjusted based on changes in daily interest rates, for certain stock loan fees as determined by a third-party agent, and will be subject to predetermined reductions based on expected dividends. Each outstanding forward contract must be settled on or before December 30, 2025. PPL may elect, at its discretion, to physically settle, net share settle or net cash settle the forward contracts. At June 30, 2025, PPL could have settled the forward sale contracts with physical delivery of approximately 9.9 million shares of common stock for proceeds of approximately $344 million. The forward contracts under the ATM program are classified as equity transactions.

Dividends

In May 2025, PPL declared a quarterly cash dividend on its common stock, payable July 1, 2025, of 27.25 cents per share (equivalent to $1.09 per annum).

8. Acquisitions, Developments and Divestitures

Acquisitions *(PPL)*

Acquisition of Narragansett Electric

On May 25, 2022, PPL Rhode Island Holdings acquired 100% of the outstanding shares of common stock of Narragansett Electric from National Grid USA, a subsidiary of National Grid plc (the Acquisition). Following the closing of the Acquisition, Narragansett Electric provides services doing business under the name Rhode Island Energy (RIE). Please see Note 9 in PPL's 2024 Form 10-K for additional information concerning the Acquisition.

In connection with the Acquisition, National Grid USA Service Company, Inc., National Grid USA and Narragansett Electric entered into a transition services agreement (TSA), pursuant to which the National Grid entities agreed to provide certain transition services to Narragansett Electric to facilitate the transition of the operation of Narragansett Electric to PPL following the Acquisition, as agreed upon in the Narragansett share purchase agreement. The TSA was for an initial two-year term and was completed in the third quarter of 2024. TSA costs were $49 million and $97 million during the three and six months ended June 30, 2024.

As a condition to the Acquisition, PPL made certain commitments to the Rhode Island Division of Public Utilities and Carriers and the Attorney General of the State of Rhode Island. See Note 9 in PPL's 2024 Form 10-K for a complete listing of those commitments. The following represents an update to the remaining commitments:

- RIE will hold harmless Rhode Island customers from any changes to Accumulated Deferred Income Taxes (ADIT) as a result of the Acquisition. RIE reserves the right to seek rate adjustments based on future changes to ADIT that are not related to the Acquisition. See Note 6 for additional details on RIE's obligation to hold harmless Rhode Island customers.
- RIE will forgo potential recovery of any and all transition costs, which includes (1) the installation of certain information technology systems; (2) modification and enhancements to physical facilities in Rhode Island; and (3) costs related to severance payments, communications and branding changes, and other transition related costs. These costs, which are being expensed as incurred, were $17 million and $34 million for the three and six months ended June 30, 2025 and $83 million and $165 million for the three and six months ended June 30, 2024.

9. Defined Benefits

(PPL)

Certain net periodic defined benefit costs are applied to accounts that are further distributed among capital, expense, regulatory assets and regulatory liabilities, including certain costs allocated to applicable subsidiaries for plans sponsored by PPL Services and LKE. Following are the net periodic defined benefit costs (credits) of the plans sponsored by PPL and its subsidiaries for the periods ended June 30:

	Pension Benefits			
	Three Months		Six Months	
	2025	2024	2025	2024
PPL				
Service cost	$ 8	$ 8	$ 15	$ 17
Interest cost	47	46	92	92
Expected return on plan assets	(72)	(75)	(143)	(150)
Amortization of:				
Prior service cost	—	—	—	1
Actuarial loss	4	3	9	5
Net periodic defined benefit costs (credits)	$ (13)	$ (18)	$ (27)	$ (35)

	Other Postretirement Benefits			
	Three Months		Six Months	
	2025	2024	2025	2024
PPL				
Service cost	$ 2	$ 2	$ 3	$ 3
Interest cost	8	7	15	14
Expected return on plan assets	(8)	(8)	(15)	(15)
Amortization of:				
Prior service cost	—	1	—	1
Actuarial loss	(1)	(2)	(2)	(3)
Net periodic defined benefit costs (credits)	$ 1	$ —	$ 1	$ —

(All Registrants)

The non-service cost components of net periodic defined benefit costs (credits) (interest cost, expected return on plan assets, amortization of prior service cost and amortization of actuarial gain and loss) are presented in "Other Income (Expense) - net" on the Statements of Income. See Note 12 for additional information.

10. Commitments and Contingencies

Legal Matters

(All Registrants)

PPL and its subsidiaries are involved in legal proceedings, claims and litigation in the ordinary course of business. PPL and its subsidiaries cannot predict the outcome of such matters, or whether such matters may result in material liabilities, unless otherwise noted.

Narragansett Electric Litigation *(PPL)*

Energy Efficiency Programs Investigation

Narragansett Electric, while under the ownership of National Grid, performed an internal investigation into conduct associated with its energy efficiency programs. On June 27, 2022, the RIPUC opened a new docket (RIPUC Docket No. 22-05-EE) to investigate RIE's actions and the actions of employees of National Grid USA and affiliates during the time RIE was a National Grid USA affiliate being provided services by National Grid USA Service Company, Inc. relating to the manipulation of the reporting of invoices affecting the calculation of past energy efficiency shareholder incentives and the resulting impact on customers. The Rhode Island Attorney General and National Grid USA intervened in the docket and the Rhode Island Division of Public Utilities and Carriers (the Division) is an automatic party in the docket.

On February 21, 2025, the Division filed testimony confirming its initial testimony that $12 million is the appropriate amount to be refunded to the energy efficiency program. On March 4, 2025, a Settlement Agreement between RIE, the Division, and the Rhode Island Attorney General was filed with the RIPUC requiring refunds of $10 million. Of this amount, $2 million has already been refunded through the energy efficiency mechanism with the remaining $8 million to reduce the storm cost regulatory asset recorded on PPL's balance sheet. The settlement also included reimbursement of minor consulting fees and various other compliance actions. On March 5, 2025, the RIPUC approved the Settlement Agreement.

E.W. Brown Environmental Assessment *(PPL and KU)*

KU is undertaking extensive remedial measures at the E.W. Brown plant including closure of the former ash pond, implementation of a groundwater remedial action plan and performance of a corrective action plan including aquatic study of adjacent surface waters and risk assessment. The aquatic study and risk assessment are being undertaken pursuant to a 2017 Agreed Order with the Kentucky Energy and Environment Cabinet (KEEC). KU conducted sampling of Herrington Lake in 2017 and 2018. In June 2019, KU submitted to the KEEC the required aquatic study and risk assessment, conducted by an independent third-party consultant, finding that discharges from the E.W. Brown plant have not had any significant impact on Herrington Lake and that the water in the lake is safe for recreational use and meets safe drinking water standards. On May 31, 2021, the KEEC approved the report and released a response to public comments. On August 6, 2021, KU submitted a *Supplemental Remedial Alternatives Analysis* report to the KEEC that outlines proposed additional fish, water, and sediment testing. On February 18, 2022, the KEEC provided approval to KU to proceed with the proposed sampling, which commenced in the spring of 2022. On November 17, 2022, KU submitted a *Supplemental Performance Monitoring Report* to the KEEC finding that there are no significant unaddressed risks to human health or the environment at the plant. KU revised the *Supplemental Performance Monitoring Report* on June 8, 2023, in response to KEEC comments from April 24, 2023. On September 1, 2023, the KEEC requested KU to propose additional monitoring or remedial measures. KU submitted a revised *Supplemental Performance Monitoring and Corrective Action Completion* on December 28, 2023. In August 2024, KU submitted a proposed environmental covenant to the KEEC specifying certain site restrictions. Discussions between KU and the KEEC are ongoing, but KU cannot predict the outcome of this matter.

(PPL, LG&E and KU)

EPA Deregulatory Initiative

On March 12, 2025, the EPA announced a plan to reconsider 31 environmental rules including the Section 111 performance standards and emissions limits for greenhouse gases, the endangerment finding for greenhouse gases, the Good Neighbor Plan, the Mercury and Air Toxics Standards, revisions to the fine particulate matter standard, the ELGs, and the CCRs Rule. Supplementing previous Executive Orders directing various regulatory changes, on April 9, 2025, President Trump issued an Executive Order and Presidential Memorandum directing review of existing rules, repeal of unlawful rules, and initiation of a zero-based budgeting process by which certain rules would automatically expire unless extended. While the administration may seek to implement some regulatory changes outside of the rulemaking process, changes to existing rules are generally expected to require formal rulemaking proceedings. Any final EPA actions repealing or revising current rules will likely result in legal challenges. PPL, LG&E, and KU are unable to predict future regulatory changes, if any, that may result from the EPA's deregulatory plan or the outcome of any associated legal challenges. PPL, LG&E, and KU will closely monitor the ongoing EPA initiative and any related litigation for the impact to our business including planned capital expenditures to comply with the EPA rules.

Water/Waste

ELGs

In 2015, the EPA finalized ELGs for wastewater discharge permits for new and existing steam electricity generating facilities. These guidelines require deployment of additional control technologies providing physical, chemical and biological treatment and mandate operational changes including "zero discharge" requirements for certain wastewaters. The implementation date for individual generating stations was to be determined by the states on a case-by-case basis according to criteria provided by the EPA. In September 2017, the EPA issued a rule to postpone the compliance date for certain requirements. In October 2020, the EPA issued revisions to its best available technology standards for certain wastewaters and potential extensions to compliance dates (the Reconsideration Rule). On May 9, 2024, the EPA issued a final rule modifying the 2020 ELG revisions. The rule increases the stringency of previous control technology and zero discharge requirements, revises certain exemptions for generating units planned for retirement, and requires case-by-case limitations for legacy wastewaters based on the best professional judgment of the state regulators. Legal challenges to the final rule have been consolidated before the U.S. Court of Appeals for the Eighth Circuit. The final rule could potentially result in significant operational changes and additional controls for LG&E and KU plants, but in March 2025 the EPA announced its plan to reconsider the rule. The ELGs are expected to be implemented by the states or applicable permitting authorities in the course of their normal permitting activities. Certain costs are included in the Registrants' capital plans and expected to be recovered from customers through rate recovery mechanisms, but additional costs and recovery will depend on further regulatory developments at the state level. On June 30, 2025, the EPA announced that it intends to extend certain regulatory compliance and submittal deadlines.

CCRs

In 2015, the EPA issued a final rule governing management of CCRs, which include fly ash, bottom ash and sulfur dioxide scrubber wastes (2015 CCR Rule). The 2015 CCR Rule imposed extensive new requirements for certain CCR impoundments and landfills, including public notifications, location restrictions, design and operating standards, groundwater monitoring and corrective action requirements, and closure and post-closure care requirements, and specifies restrictions relating to the beneficial use of CCRs. In January 2022, the EPA issued several proposed regulatory determinations, facility notifications, and public announcements which indicate increased scrutiny by the EPA to determine the adequacy of measures taken by facility owners and operators to achieve closure of CCR surface impoundments and landfills. In particular, the agency indicated that it will focus on certain practices which it views as posing a threat of continuing groundwater contamination. On May 8, 2024, the EPA issued a final rule (2024 CCR Rule) establishing regulatory requirements for inactive surface impoundments at inactive electricity generation facilities (legacy impoundments). The 2024 CCR Rule also establishes identification, groundwater monitoring, corrective action, closure, and post-closure care requirements for all CCR management units, as defined in the rule, at regulated CCR facilities regardless of how or when the CCR was placed. The rule also requires LG&E and KU to complete applicability determinations, implement site security measures, initiate weekly inspections and monthly monitoring of the impoundment, create a website, and complete hazard assessments and reports for its legacy impoundments. Additionally, the rule could potentially subject CCR management units that have previously completed remedial action and closure and certain beneficial use projects to additional federal regulatory requirements. Legal challenges to the rule have been filed in the D.C. Circuit Court. In March 2025, the EPA announced its plan to update the rule.

In connection with the 2015 CCR Rule, LG&E and KU recorded adjustments to existing AROs beginning in 2015. In connection with the 2024 CCR Rule, in the second quarter of 2024, LG&E and KU recognized ARO obligations related to preliminary risk assessments, facility evaluations, feasibility studies and sampling. See Note 15 for additional information. The results of those evaluations, as well as future guidance, regulatory determinations, rulemakings, implementation determinations and other developments could potentially require revisions to current LG&E and KU compliance plans including additional monitoring and remediation at surface impoundments and landfills, the cost of which could be material. PPL, LG&E and KU are unable to predict the outcome of the ongoing litigation, rulemaking, and regulatory determinations or potential impacts on current LG&E and KU compliance plans. PPL, LG&E and KU are currently finalizing or revising closure plans and schedules in accordance with applicable regulations and further material changes to AROs, current capital plans or operating costs may be required as estimates are refined based on closure developments, groundwater monitoring results, and regulatory or legal proceedings. Costs relating to this rule are expected to be subject to rate recovery.

LG&E and KU received KPSC approval for a compliance plan associated with the 2015 CCR Rule providing for the closure of impoundments at the Mill Creek, Trimble County, E.W. Brown, and Ghent stations, and construction of process water management facilities at those plants. In addition to the foregoing measures required for compliance with the federal CCR Rule, KU also received KPSC approval for its plans to close impoundments at the retired Green River, Pineville and Tyrone plants to comply with applicable state law. LG&E and KU have completed planned closure measures at most of the subject impoundments and have commenced post closure groundwater monitoring as required at those facilities. LG&E and KU generally expect to complete all impoundment closures within five years of commencement, although a longer period may be required to complete closure of some facilities. Associated costs are expected to be subject to rate recovery.

Superfund and Other Remediation

(All Registrants)

The Registrants are potentially responsible for investigating and remediating contamination under the federal Superfund program and similar state programs. Actions are under way at certain sites including former manufactured gas plants in Pennsylvania, Rhode Island and Kentucky previously owned or operated by, or currently owned by predecessors or affiliates of, PPL subsidiaries.

Depending on the outcome of investigations at identified sites where investigations have not begun or been completed, or developments at sites for which information is incomplete, additional costs of remediation could be incurred. PPL, PPL Electric, LG&E and KU lack sufficient information about such additional sites to estimate any potential liability or range of reasonably possible losses, if any, related to these sites. Such costs, however, are not currently expected to be significant.

The EPA is evaluating the risks associated with polycyclic aromatic hydrocarbons and naphthalene, chemical by-products of manufactured gas plant operations. As a result, individual states may establish stricter standards for water quality and soil cleanup, that could require several PPL subsidiaries to take more extensive assessment and remedial actions at former manufactured gas plants. The Registrants cannot reasonably estimate a range of possible losses, if any, related to these matters.

(PPL and PPL Electric)

PPL Electric is a potentially responsible party for a share of clean-up costs at certain sites. Cleanup actions have been or are being undertaken at these sites as requested by governmental agencies, the costs of which have not been and are not expected to be significant to PPL Electric. As of June 30, 2025 and December 31, 2024, PPL Electric had a recorded liability of $8 million, representing its best estimate of the probable loss incurred to remediate these sites.

(PPL)

RIE is a potentially responsible party for a share of clean-up costs at certain sites including former manufactured gas plant facilities formerly owned by the Blackstone Valley Gas and Electric Company and the Rhode Island gas distribution assets of the New England Gas division of Southern Union Company and electric operations at certain RIE facilities. RIE is currently investigating and remediating, as necessary, those sites and certain other properties under agreements with governmental agencies, the costs of which have not been and are not expected to be significant to PPL.

As of June 30, 2025 and December 31, 2024, RIE had a recorded liability of $98 million, representing its best estimate of the remaining costs of RIE's environmental remediation activities. These undiscounted costs are expected to be incurred over approximately 30 years and generally to be subject to rate recovery. However, remediation costs for each site may be materially higher than estimated, depending on changing technologies and regulatory standards, selected end uses for each site, and actual environmental conditions encountered. RIE has recovered amounts from certain insurers and potentially responsible parties, and, where appropriate, may seek additional recovery from other insurers and potentially responsible parties, but it is uncertain whether, and to what extent, such efforts will be successful.

The RIPUC has approved two settlement agreements that provide for rate recovery of qualified remediation costs of certain contaminated sites located in Rhode Island and Massachusetts. Rate-recoverable contributions for electric operations of approximately $3 million are added annually to RIE's Environmental Response Fund, established with RIPUC approval in March 2000 to address such costs, along with interest and any recoveries from insurance carriers and other third parties. In addition, RIE recovers approximately $1 million annually for gas operations under a distribution adjustment charge in which the qualified remediation costs are amortized over 10 years. See Note 6 for additional information on RIE's recorded environmental regulatory assets and liabilities.

Regulatory Issues

(*All Registrants)*

See Note 6 for information on regulatory matters related to utility rate regulation.

Electricity - Reliability Standards

The NERC is responsible for establishing and enforcing mandatory reliability standards (Reliability Standards) regarding the bulk electric system in North America. The FERC oversees this process and independently enforces the Reliability Standards.

The Reliability Standards have the force and effect of law and apply to certain users of the bulk electric system, including electric utility companies, generators and marketers. Under the Federal Power Act, the FERC may assess civil penalties for certain violations.

PPL Electric, LG&E, KU and RIE monitor their compliance with the Reliability Standards and self-report or self-log potential violations of applicable reliability requirements whenever identified, and submit accompanying mitigation plans, as required. The resolution of a small number of potential violations is pending. Penalties incurred to date have not been significant. Any Regional Reliability Entity determination concerning the resolution of violations of the Reliability Standards remains subject to the approval of the NERC and the FERC.

In the course of implementing their programs to ensure compliance with the Reliability Standards by those PPL affiliates subject to the standards, certain other instances of potential non-compliance may be identified from time to time. The Registrants cannot predict the outcome of these matters, and an estimate or range of possible losses cannot be determined.

Gas - Security Directives *(PPL and LG&E)*

In May and July of 2021, the Department of Homeland Security's (DHS) Transportation Security Administration released two security directives applicable to certain notified owners and operators of natural gas pipeline facilities (including local distribution companies) that the Transportation Security Administration has determined to be critical. The Transportation Security Administration has determined that LG&E is within the scope of the directive, while RIE has not been notified of this distinction. The first security directive required notified owners/operators to implement cybersecurity incident reporting to the DHS, designate a cybersecurity coordinator, and perform a gap assessment of current entity cybersecurity practices against certain voluntary Transportation Security Administration security guidelines and report relevant results and proposed mitigation to applicable DHS agencies. The second security directive, revised in July of 2024, requires refinement of the cybersecurity implementation plan and the cybersecurity assessment plan. LG&E does not believe the security directives have had or will have a significant impact on LG&E's operations or financial condition.

Other

Guarantees and Other Assurances

(All Registrants)

In the normal course of business, the Registrants enter into agreements that provide financial performance assurance to third parties on behalf of certain subsidiaries. Examples of such agreements include: guarantees, stand-by letters of credit issued by financial institutions and surety bonds issued by insurance companies. These agreements are entered into primarily to support or enhance the creditworthiness attributed to a subsidiary on a stand-alone basis or to facilitate the commercial activities in which these subsidiaries engage.

(PPL)

PPL fully and unconditionally guarantees all of the debt securities and loan obligations of PPL Capital Funding.

(All Registrants)

The table below details guarantees provided as of June 30, 2025. "Exposure" represents the estimated maximum potential amount of future payments that could be required to be made under the guarantee. The Registrants believe the probability of expected payment/performance under each of these guarantees is remote, except for the guarantees and indemnifications related to the sale of Safari Holdings, which PPL believes are reasonably possible but not probable of occurring. For reporting purposes, on a consolidated basis, the guarantees of PPL include the guarantees of its subsidiary Registrants.

	Exposure at June 30, 2025		Expiration Date
PPL			
Indemnifications related to certain tax liabilities related to the sale of the U.K. utility business	£ 50	(a)	2028
PPL guarantee of Safari payment obligations under certain sale/leaseback financing transactions related to the sale of Safari Holdings	$ 88	(b)	2028
Indemnifications for losses suffered related to items not covered by Aspen Power's representation and warranty insurance associated with the sale of Safari Holdings	140	(c)	2028
LG&E and KU			
LG&E and KU obligation of shortfall related to OVEC		(d)	

(a) PPL WPD Limited entered into a Tax Deed dated June 9, 2021, in which it agreed to a tax indemnity regarding certain potential tax liabilities of the entities sold with respect to periods prior to the completion of the sale, subject to customary exclusions and limitations. Because National Grid Holdings One plc, the buyer, agreed to purchase indemnity insurance, the amount of the cap on the indemnity for these liabilities is £1, except with respect to certain surrenders of tax losses, for which the amount of the cap on the indemnity is £50 million. In June 2025, the indemnifications were novated to PPL Energy Holdings.

(b) PPL guaranteed the payment obligations of Safari under certain sale/leaseback financing transactions executed by Safari. These guarantees will remain in place until Safari exercises its option to buy-out the projects under the sale/leaseback financings by the year 2028. Safari will indemnify PPL for any payments made by PPL or claims against PPL under the sale/leaseback transaction guarantees up to $25 million.

(c) Aspen Power has obtained representation and warranty insurance, therefore, PPL generally has no liability for its representations and warranties under the agreement except for losses suffered related to items not covered. Expiration of these indemnifications range from 18 months to 6 years from the date of the closing of the transaction, and PPL's aggregate liability for these claims will not exceed $140 million, subject to certain adjustments.

(d) Pursuant to the OVEC power purchase contract, LG&E and KU are obligated to pay for their share of OVEC's excess debt service, post-retirement, and decommissioning costs, as well as any shortfall from amounts included within a demand charge designed and expected to cover these costs over the term of the contract. PPL's proportionate share of OVEC's outstanding debt was $73 million at June 30, 2025, consisting of LG&E's share of $51 million and KU's share of $22 million. The maximum exposure and the expiration date of these potential obligations are not presently determinable. See "Energy Purchase Commitments" in Note 12 in PPL's, LG&E's and KU's 2024 Form 10-K for additional information on the OVEC power purchase contract.

The Registrants provide other miscellaneous guarantees through contracts entered into in the normal course of business. These guarantees are primarily in the form of indemnification or warranties related to services or equipment and vary in duration. The amounts of these guarantees often are not explicitly stated, and the overall maximum amount of the obligation under such guarantees cannot be reasonably estimated. Historically, no significant payments have been made with respect to these types of guarantees and the probability of payment/performance under these guarantees is generally remote.

PPL, on behalf of itself and certain of its subsidiaries, maintains insurance that covers liability assumed under contract for bodily injury and property damage. The insurance provides maximum aggregate coverage of $231 million for non-wildfire liability losses and maximum aggregate coverage of $181 million for wildfire liability losses. This insurance may be applicable to obligations under certain of these contractual arrangements.

11. Related Party Transactions

Support Costs *(PPL Electric, LG&E and KU)*

PPL Services and LKS provide the Registrants, their respective subsidiaries and each other with administrative, management and support services. For all services companies, the costs of directly assignable and attributable services are charged to the respective recipients as direct support costs. General costs that cannot be directly attributed to a specific entity are allocated and charged to the respective recipients as indirect support costs. PPL Services and LKS use a three-factor methodology that includes the applicable recipients' invested capital, operation and maintenance expenses and number of employees to allocate indirect costs. PPL Services and LKS charged the following amounts for the periods ended June 30, including amounts applied to accounts that are further distributed between capital and expense on the books of the recipients, based on methods that are believed to be reasonable.

	Three Months		Six Months	
	2025	2024	2025	2024
PPL Electric from PPL Services	$ 67	$ 53	$ 131	$ 109
LG&E from LKS	18	28	48	57
LG&E from PPL Services	42	20	62	31
KU from LKS	22	30	60	68
KU from PPL Services	42	19	61	30

In addition to the charges for services noted above, LKS makes payments on behalf of LG&E and KU for fuel purchases and other costs for products or services provided by third parties. LG&E and KU also provide services to each other and to LKS. Billings between LG&E and KU relate to labor and overheads associated with union and hourly employees performing work for the other company, charges related to jointly-owned generating units and other miscellaneous charges. Tax settlements between PPL and LG&E and KU are reimbursed through LKS.

Intercompany Borrowings

(PPL Electric)

CEP Reserves maintains a $800 million revolving line of credit with a PPL Electric subsidiary. At June 30, 2025, CEP Reserves had no borrowings outstanding. At December 31, 2024, CEP Reserves had borrowings outstanding of $222 million. The interest rates on borrowings are equal to an adjusted one-month SOFR plus a spread. Interest income is reflected in "Interest Income from Affiliate" on the PPL Electric Income Statements.

(LG&E and KU)

LG&E participates in an intercompany money pool agreement whereby LKE and/or KU make available to LG&E funds up to the difference between LG&E's FERC borrowing limit and LG&E's commercial paper issued at an interest rate based on the lower of a market index of commercial paper issues and two additional rate options based on SOFR. At June 30, 2025, LG&E's money pool unused capacity was $592 million. At June 30, 2025, LG&E had no borrowings outstanding from KU and/or LKE. At December 31, 2024, LG&E had borrowings outstanding of $43 million from KU and/or LKE. These balances are reflected in "Notes payable to affiliates" on the LG&E Balance Sheets.

KU participates in an intercompany money pool agreement whereby LKE and/or LG&E make available to KU funds up to the difference between KU's FERC borrowing limit and KU's commercial paper issued at an interest rate based on the lower of a market index of commercial paper issues and two additional rate options based on SOFR. At June 30, 2025, KU's money pool unused capacity was $329 million. At June 30, 2025, KU had borrowings outstanding from LG&E and/or LKE of $46 million. At December 31, 2024, KU had borrowings outstanding of $73 million from LG&E and/or LKE. These balances are reflected in "Notes payable to affiliates" on the KU Balance Sheets.

VEBA Funds Receivable *(PPL Electric)*

In 2018, PPL received a favorable private letter ruling from the IRS permitting a transfer of excess funds from the PPL Bargaining Unit Retiree Health Plan VEBA to a new subaccount within the VEBA, to be used to pay medical claims of active bargaining unit employees. In 2024, additional excess funds were removed from the PPL Bargaining Unit Retiree Health Plan VEBA and deposited into the existing subaccount within the VEBA to be used to pay medical claims of active bargaining unit employees. Based on PPL Electric's participation in PPL's Other Postretirement Benefit plan, PPL Electric was allocated a portion of the excess funds from PPL Services. These funds have been recorded as an intercompany receivable on PPL Electric's Balance Sheets. The receivable balance decreases as PPL Electric pays incurred medical claims and is reimbursed by PPL Services. The intercompany receivable balance associated with these funds was $1 million at June 30, 2025, which was reflected in "Accounts receivable from affiliates" on PPL Electric's Balance Sheets. The intercompany receivable balance associated with these funds was $7 million at December 31, 2024, of which $4 million was reflected in "Accounts receivable from affiliates" and $3 million was reflected in "Other noncurrent assets" on PPL Electric's Balance Sheets.

12. Other Income (Expense) - net

(PPL)

The details of "Other Income (Expense) - net" for the periods ended June 30, were:

	Three Months		Six Months	
	2025	2024	2025	2024
Defined benefit plans - non-service credits (Note 9)	$ 7	$ 15	$ 15	$ 23
Interest income	2	6	8	15
AFUDC - equity component	20	12	35	21
Miscellaneous	(6)	(1)	(7)	(5)
Other Income (Expense) - net	$ 23	$ 32	$ 51	$ 54

(PPL Electric)

The details of "Other Income (Expense) - net" for the periods ended June 30, were:

	Three Months		Six Months	
	2025	2024	2025	2024
Defined benefit plans - non-service credits (Note 9)	$ 4	$ 4	$ 7	$ 9
AFUDC - equity component	8	7	15	11
Miscellaneous	(1)	—	—	—
Other Income (Expense) - net	$ 11	$ 11	$ 22	$ 20

(LG&E)

The details of "Other Income (Expense) - net" for the periods ended June 30, were:

	Three Months		Six Months	
	2025	2024	2025	2024
Defined benefit plans - non-service credits (Note 9)	$ 1	$ 2	$ 1	$ 2
AFUDC - equity component	4	2	7	3
Miscellaneous	—	—	—	1
Other Income (Expense) - net	$ 5	$ 4	$ 8	$ 6

(KU)

The details of "Other Income (Expense) - net" for the periods ended June 30, were:

	Three Months		Six Months	
	2025	2024	2025	2024
Defined benefit plans - non-service credits (Note 9)	$ 2	$ 3	$ 3	$ 4
AFUDC - equity component	5	2	8	3
Miscellaneous	(2)	(1)	(1)	(1)
Other Income (Expense) - net	$ 5	$ 4	$ 10	$ 6

13. Fair Value Measurements

(All Registrants)

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). A market approach (generally, data from market transactions), an income approach (generally, present value techniques and option pricing models) and/or a cost approach (generally, replacement cost) are used to measure the fair value of an asset or liability, as appropriate. These valuation approaches incorporate inputs such as observable, independent market data and/or unobservable data that management believes are predicated on the assumptions market participants would use to price an asset or liability. These inputs may incorporate, as applicable, certain risks such as nonperformance risk, which includes credit risk. The fair value of a group of financial assets and liabilities is measured on a net basis. See Note 1 in each Registrant's 2024 Form 10-K for information on the levels in the fair value hierarchy.

Recurring Fair Value Measurements

The assets and liabilities measured at fair value were:

	June 30, 2025				December 31, 2024			
	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
PPL								
Assets								
Cash and cash equivalents	$ 294	$ 294	$ —	$ —	$ 306	$ 306	$ —	$ —
Restricted cash and cash equivalents (a)	24	24	—	—	33	33	—	—
Total Cash, Cash Equivalents and Restricted Cash (b)	318	318	—	—	339	339	—	—
Special use funds (a):								
Money market fund	1	1	—	—	1	1	—	—
Commingled debt fund measured at NAV (c)	7	—	—	—	10	—	—	—
Commingled equity fund measured at NAV (c)	6	—	—	—	8	—	—	—
Total special use funds	14	1	—	—	19	1	—	—
Price risk management assets (d):								
Interest rate derivatives	2	—	2	—	—	—	—	—
Gas contracts	10	—	10	—	9	—	4	5
Total assets	$ 344	$ 319	$ 12	$ —	$ 367	$ 340	$ 4	$ 5
Liabilities								
Price risk management liabilities (d):								
Interest rate derivatives	$ 5	$ —	$ 5	$ —	$ 3	$ —	$ 3	$ —
Gas contracts	8	—	3	5	13	—	10	3
Total price risk management liabilities	$ 13	$ —	$ 8	$ 5	$ 16	$ —	$ 13	$ 3
PPL Electric								
Assets								
Cash and cash equivalents	$ 15	$ 15	$ —	$ —	$ 24	$ 24	$ —	$ —
Total assets	$ 15	$ 15	$ —	$ —	$ 24	$ 24	$ —	$ —
LG&E								
Assets								
Cash and cash equivalents	$ 10	$ 10	$ —	$ —	$ 8	$ 8	$ —	$ —
Restricted cash and cash equivalents (a)	11	11	—	—	16	16	—	—
Total Cash, Cash Equivalents and Restricted Cash (b)	21	21	—	—	24	24	—	—
Total assets	$ 21	$ 21	$ —	$ —	$ 24	$ 24	$ —	$ —
Liabilities								
Price risk management liabilities:								
Interest rate derivatives	$ 5	$ —	$ 5	$ —	$ 3	$ —	$ 3	$ —
Total price risk management liabilities	$ 5	$ —	$ 5	$ —	$ 3	$ —	$ 3	$ —
KU								
Assets								
Cash and cash equivalents	$ 11	$ 11	$ —	$ —	$ 13	$ 13	$ —	$ —
Restricted cash and cash equivalents (a)	11	11	—	—	16	16	—	—
Total Cash, Cash Equivalents and Restricted Cash (b)	22	22	—	—	29	29	—	—
Total assets	$ 22	$ 22	$ —	$ —	$ 29	$ 29	$ —	$ —

(a) Current portion is included in "Other current assets" and noncurrent portion is included in "Other noncurrent assets" on the Balance Sheets.
(b) Total Cash, Cash Equivalents and Restricted Cash provides a reconciliation of these items reported within the Balance Sheets to the sum shown on the Statements of Cash Flows.

(c) In accordance with accounting guidance, certain investments that are measured at fair value using net asset value per share (NAV), or its equivalent, have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Balance Sheets.
(d) Current portion is included in "Other current assets" and "Other current liabilities" and noncurrent portion is included in "Other noncurrent assets" and "Other deferred credits and noncurrent liabilities" on the Balance Sheets.

A reconciliation of net assets (liabilities) classified as Level 3 for the six months ended June 30 is as follows:

	Gas Contracts
2025	
Balance at beginning of period	$ 2
Total unrealized gains (losses) recognized as Regulatory Assets/Regulatory Liabilities:	(7)
Balance at end of period	$ (5)

Special Use Funds *(PPL)*

The special use funds are investments restricted for paying active union employee medical costs. In 2018, PPL received a favorable private letter ruling from the IRS permitting a transfer of excess funds from the PPL Bargaining Unit Retiree Health Plan VEBA to a new subaccount within the VEBA to be used to pay medical claims of active bargaining unit employees. In 2024, additional excess funds were removed from the PPL Bargaining Unit Retiree Health Plan VEBA and deposited in the existing subaccount within the VEBA to be used to pay medical claims of active bargaining unit employees. The funds are invested primarily in commingled debt and equity funds measured at NAV and are classified as investments in equity securities. Changes in the fair value of the funds are recorded to the Statements of Income.

Price Risk Management Assets/Liabilities

Interest Rate Derivatives (PPL, LG&E and KU)

To manage interest rate risk, PPL, LG&E and KU use interest rate derivatives such as treasury locks, forward-starting swaps, floating-to-fixed swaps and fixed-to-floating swaps. An income approach is used to measure the fair value of these derivatives, utilizing readily observable inputs, such as forward interest rates (e.g., SOFR and government security rates), as well as inputs that may not be observable, such as credit valuation adjustments. In certain cases, market information cannot practicably be obtained to value credit risk and therefore internal models are relied upon. These models use projected probabilities of default and estimated recovery rates based on historical observances. When the credit valuation adjustment is significant to the overall valuation, the contracts are classified as Level 3.

Gas Contracts (PPL)

To manage gas commodity price risk associated with natural gas purchases, RIE utilizes over-the-counter (OTC) gas swaps contracts with pricing inputs obtained from the New York Mercantile Exchange (NYMEX) and the Intercontinental Exchange (ICE), except in cases where the ICE publishes seasonal averages or where there were no transactions within the last seven days. RIE may utilize discounting based on quoted interest rate curves, including consideration of non-performance risk, and may include a liquidity reserve calculated based on bid/ask spread. Substantially all of these price curves are observable in the marketplace throughout at least 95% of the remaining contractual quantity, or they could be constructed from market observable curves with correlation coefficients of 95% or higher. These contracts are classified as Level 2.

RIE also utilizes gas option and purchase and capacity transactions, which are valued based on internally developed models. Industry-standard valuation techniques, such as the Black-Scholes pricing model, are used for valuing such instruments. For valuations that include both observable and unobservable inputs, if the unobservable input is determined to be significant to the overall inputs, the entire valuation is classified as Level 3. This includes derivative instruments valued using indicative price quotations whose contract tenure extends into unobservable periods. In instances where observable data is unavailable, consideration is given to the assumptions that market participants would use in valuing the asset or liability. This includes assumptions about market risks such as liquidity, volatility, and contract duration. Such instruments are classified as Level 3 as the model inputs generally are not observable. RIE considers non-performance risk and liquidity risk in the valuation of derivative instruments classified as Level 2 and Level 3.

The significant unobservable inputs used in the fair value measurement of the gas derivative instruments are implied volatility and gas forward curves. A relative change in commodity price at various locations underlying the open positions can result in significantly different fair value estimates.

Financial Instruments Not Recorded at Fair Value *(All Registrants)*

Long-term debt is classified as Level 2. The effect of third-party credit enhancements is not included in the fair value measurement. The carrying amounts of long-term debt on the Balance Sheets and their estimated fair values are set forth below.

	June 30, 2025		December 31, 2024	
	Carrying Amount (a)	Fair Value	Carrying Amount (a)	Fair Value
PPL	$ 16,511	$ 15,750	$ 16,503	$ 15,562
PPL Electric	5,215	4,901	5,214	4,862
LG&E	2,472	2,316	2,471	2,295
KU	3,067	2,771	3,066	2,750

(a) Amounts are net of debt issuance costs.

The carrying amounts of other current financial instruments (except for long-term debt due within one year) approximate their fair values because of their short-term nature.

14. Derivative Instruments and Hedging Activities

(All Registrants)

Risk Management Objectives

PPL has a risk management policy approved by the Board of Directors to manage market risk associated with commodities, interest rates on debt issuances (including price, liquidity and volumetric risk) and credit risk (including non-performance risk and payment default risk). The Risk Management Committee, comprised of senior management and chaired by the Vice President-Financial Strategy and Chief Risk Officer, oversees the risk management function. Key risk control activities designed to ensure compliance with the risk policy and detailed programs include, but are not limited to, credit review and approval, validation of transactions, verification of risk and transaction limits, value-at-risk analyses (VaR, a statistical model that attempts to estimate the value of potential loss over a given holding period under normal market conditions at a given confidence level) and the coordination and reporting of the Enterprise Risk Management program.

Market Risk

Market risk includes the potential loss that may be incurred as a result of price changes associated with a particular financial or commodity instrument as well as market liquidity and volumetric risks. Forward contracts, futures contracts, options, swaps and structured transactions are utilized as part of risk management strategies to minimize unanticipated fluctuations in earnings caused by changes in commodity prices and interest rates. Many of these contracts meet the definition of a derivative. All derivatives are recognized on the Balance Sheets at their fair value, unless NPNS is elected.

The following summarizes the market risks that affect PPL and its subsidiaries.

Interest Rate Risk

- PPL and its subsidiaries are exposed to interest rate risk associated with forecasted fixed-rate and existing floating-rate debt issuances. PPL and LG&E utilize over-the-counter interest rate swaps to limit exposure to market fluctuations on floating-rate debt. PPL, LG&E and KU utilize hedging instruments to limit exposure to fluctuations in benchmark interest rates, when appropriate, in connection with future debt issuance.
- PPL and its subsidiaries are exposed to interest rate risk associated with debt securities and derivatives held by defined benefit plans. This risk is significantly mitigated to the extent that the plans are sponsored at, or sponsored on behalf of, the regulated utilities due to the recovery methods in place.

Commodity Price Risk

PPL is exposed to commodity price risk through its subsidiaries as described below.

- PPL Electric is required to purchase electricity to fulfill its obligation as a PLR. Potential commodity price risk is mitigated through its PAPUC-approved cost recovery mechanism and full-requirement supply agreements to serve its PLR customers which transfer the risk to energy suppliers.
- LG&E's and KU's rates include certain mechanisms for fuel, fuel-related expenses and energy purchases. In addition, LG&E's rates include a mechanism for natural gas supply costs. These mechanisms generally provide for timely recovery of market price fluctuations associated with these costs.
- RIE utilizes derivative instruments pursuant to its RIPUC-approved plan to manage commodity price risk associated with its natural gas purchases. RIE's commodity price risk management strategy is to reduce fluctuations in firm gas sales prices to its customers. RIE's costs associated with derivatives instruments are recoverable through its RIPUC-approved cost recovery mechanisms. RIE is also required to purchase electricity to fulfill its obligation to provide Last Resort Service (LRS). Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms and full requirements service agreements to serve LRS customers, which transfer the risk to energy suppliers. Additionally, RIE is required to contract through long-term agreements for clean energy supply under the Rhode Island Renewable Energy Growth program and Long-term Clean Energy Standard. Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms, which true-up cost differences between contract prices and market prices.

Volumetric Risk

Volumetric risk is the risk related to the changes in volume of retail sales due to weather, economic conditions or other factors. PPL is exposed to volumetric risk through its subsidiaries as described below:

- PPL Electric, LG&E and KU are exposed to volumetric risk on retail sales, mainly due to weather and other economic conditions for which there is limited mitigation between rate cases.
- RIE is exposed to volumetric risk, which is significantly mitigated by regulatory mechanisms. RIE's electric and gas distribution rates both have a revenue decoupling mechanism, which allows for annual adjustments to RIE's delivery rates.

Equity Securities Price Risk

- PPL and its subsidiaries are exposed to equity securities price risk associated with the fair value of the defined benefit plans' assets. This risk is significantly mitigated due to the recovery methods in place.
- PPL is exposed to equity securities price risk from future stock sales and/or purchases.

Credit Risk

Credit risk is the potential loss that may be incurred due to a counterparty's non-performance.

PPL is exposed to credit risk from "in-the-money" transactions with counterparties as well as additional credit risk through certain of its subsidiaries, as discussed below.

In the event a supplier of PPL, PPL Electric, LG&E or KU defaults on its contractual obligation, those Registrants would be required to seek replacement power or replacement fuel in the market. In general, subject to regulatory review or other processes, appropriate incremental costs incurred by these entities would be recoverable from customers through applicable rate mechanisms, thereby mitigating the financial risk for these entities.

PPL and its subsidiaries have credit policies in place to manage credit risk, including the use of an established credit approval process, daily monitoring of counterparty positions and the use of master netting agreements or provisions. These agreements generally include credit mitigation provisions, such as margin, prepayment or collateral requirements. PPL and its subsidiaries may request additional credit assurance, in certain circumstances, if the counterparties' credit ratings fall below investment grade, their tangible net worth falls below specified percentages or their exposures exceed an established credit limit.

Master Netting Arrangements *(PPL, LG&E and KU)*

Net derivative positions on the balance sheets are not offset against the right to reclaim cash collateral (a receivable) or the obligation to return cash collateral (a payable) under master netting arrangements.

PPL, LG&E and KU had no obligation to return or post cash collateral under master netting arrangements at June 30, 2025 and December 31, 2024.

See "Offsetting Derivative Instruments" below for a summary of derivative positions presented in the balance sheets where a right of setoff exists under these arrangements.

Interest Rate Risk

(All Registrants)

PPL and its subsidiaries issue debt to finance their operations, which exposes them to interest rate risk. A variety of financial derivative instruments are utilized to adjust the mix of fixed and floating interest rates in their debt portfolios, adjust the duration of the debt portfolios and lock in benchmark interest rates in anticipation of future financing, when appropriate. Risk limits under PPL's risk management program are designed to balance risk exposure to volatility in interest expense and changes in the fair value of the debt portfolio due to changes in benchmark interest rates. In addition, the interest rate risk of certain subsidiaries is potentially mitigated as a result of the existing regulatory framework or the timing of rate cases.

Cash Flow Hedges *(PPL)*

Interest rate risks include exposure to adverse interest rate movements for outstanding variable rate debt and for future anticipated financings. Financial interest rate derivatives that qualify as cash flow hedges may be entered into to hedge floating interest rate risk associated with both existing and anticipated debt issuances. At June 30, 2025, PPL held an aggregate notional value in interest rate derivatives of $85 million that mature on January 2, 2026.

Cash flow hedges are discontinued if it is no longer probable that the original forecasted transaction will occur by the end of the originally specified time period and any amounts previously recorded in AOCI are reclassified into earnings once it is determined that the hedged transaction is not probable of occurring.

For the three and six months ended June 30, 2025 and 2024, PPL had no cash flow hedges reclassified into earnings associated with discontinued cash flow hedges.

At June 30, 2025, the amount of accumulated net unrecognized after-tax gains (losses) on qualifying derivatives expected to be reclassified into earnings during the next 12 months is insignificant. Amounts are reclassified as the hedged interest expense is recorded.

Economic Activity *(PPL and LG&E)*

LG&E enters into interest rate swap contracts that economically hedge interest payments. Because realized gains and losses from the swaps, including terminated swap contracts, are recoverable through regulated rates, any subsequent changes in fair value of these derivatives are included in regulatory assets or liabilities until they are realized as interest expense. Realized gains and losses are recognized in "Interest Expense" on the Statements of Income at the time the underlying hedged interest expense is recorded. At June 30, 2025, LG&E held contracts with a notional amount of $64 million that mature in 2033.

Commodity Price Risk *(PPL)*

Economic Activity

RIE enters into derivative contracts that economically hedge natural gas purchases. Realized gains and losses from the derivatives are recoverable through regulated rates, therefore subsequent changes in fair value are included in regulatory assets or liabilities until they are realized as purchased gas. Realized gains and losses are recognized in "Energy Purchases" on the Statements of Income upon settlement of the contracts. At June 30, 2025, RIE held contracts with notional volumes of 45 Bcf that range in maturity from 2025 through 2029.

Accounting and Reporting

(All Registrants)

All derivative instruments are recorded at fair value on the Balance Sheet as an asset or liability unless the NPNS is elected. NPNS contracts include certain full requirement purchase contracts and other physical purchase contracts. Changes in the fair value of derivatives not designated as NPNS are recognized in earnings unless specific hedge accounting criteria are met and designated as such, except for the changes in fair values of LG&E's interest rate swaps that are recognized as regulatory assets or

regulatory liabilities. See Note 6 for amounts recorded in regulatory assets and regulatory liabilities at June 30, 2025 and December 31, 2024.

See Note 1 in each Registrant's 2024 Form 10-K for additional information on accounting policies related to derivative instruments.

(PPL)

The following table presents the fair value and the location of derivative instruments on the Balance Sheets:

	June 30, 2025				December 31, 2024			
	Derivatives designated as hedging instruments		Derivatives not designated as hedging instruments		Derivatives designated as hedging instruments		Derivatives not designated as hedging instruments	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Current:								
Price Risk Management Assets/Liabilities (a):								
Interest rate derivatives (b)	$ 2	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Gas contracts	—	—	6	3	—	—	7	10
Total current	2	—	6	3	—	—	7	10
Noncurrent:								
Price Risk Management Assets/Liabilities (a):								
Interest rate derivatives (b)	—	—	—	5	—	—	—	3
Gas contracts	—	—	4	5	—	—	2	3
Total noncurrent	—	—	4	10	—	—	2	6
Total derivatives	$ 2	$ —	$ 10	$ 13	$ —	$ —	$ 9	$ 16

(a) Current portion is included in "Other current assets" and "Other current liabilities" and noncurrent portion is included in "Other noncurrent assets" and "Other deferred credits and noncurrent liabilities" on the Balance Sheets. Excludes accrued interest, if applicable.
(b) Excludes accrued interest, if applicable.

The following tables present the pre-tax effect of derivative instruments recognized in income, OCI or regulatory assets and regulatory liabilities for the period ended June 30, 2025.

Derivative Relationships	Three Months Derivative Gain (Loss) Recognized in OCI	Six Months Derivative Gain (Loss) Recognized in OCI	Location of Gain (Loss) Recognized in Income on Derivative	Three Months Gain (Loss) Reclassified from AOCI into Income	Six Months Gain (Loss) Reclassified from AOCI into Income
Cash Flow Hedges:					
Interest rate derivatives	$ 2	$ 2	Interest expense	$ (1)	$ (2)

Derivatives Not Designated as Hedging Instruments	Location of Gain (Loss) Recognized in Income on Derivative	Three Months	Six Months
Gas contracts	Energy purchases	$ —	$ (5)
	Total	$ —	$ (5)

Derivatives Not Designated as Hedging Instruments	Location of Gain (Loss) Recognized as Regulatory Liabilities/Assets	Three Months	Six Months
Interest rate derivatives	Regulatory assets - noncurrent	$ (1)	$ (2)
Gas contracts	Regulatory liabilities - current	(12)	6
	Regulatory assets - noncurrent	(1)	—
	Total	$ (14)	$ 4

The following tables present the pre-tax effect of derivative instruments recognized in income, OCI or regulatory assets and regulatory liabilities for the period ended June 30, 2024.

Derivative Relationships	Three Months Derivative Gain (Loss) Recognized in OCI	Six Months Derivative Gain (Loss) Recognized in OCI	Location of Gain (Loss) Recognized in Income on Derivative	Three Months Gain (Loss) Reclassified from AOCI into Income	Six Months Gain (Loss) Reclassified from AOCI into Income
Cash Flow Hedges:					
Interest rate derivatives	$ —	$ —	Interest expense	$ (1)	$ (2)

Derivatives Not Designated as Hedging Instruments	Location of Gain (Loss) Recognized in Income on Derivative	Three Months	Six Months
Gas contracts	Energy purchases	$ (9)	$ (25)
	Total	$ (9)	$ (25)

Derivatives Not Designated as Hedging Instruments	Location of Gain (Loss) Recognized as Regulatory Liabilities/Assets	Three Months	Six Months
Interest rate derivatives	Regulatory assets - noncurrent	$ 1	$ 2
Gas contracts	Regulatory assets - current	11	33
	Regulatory assets - noncurrent	2	6
	Total	$ 14	$ 41

The following table presents the effect of cash flow hedge activity on the Statement of Income for the period ended June 30, 2025.

	Location and Amount of Gain (Loss) Recognized in Income on Hedging Relationships	
	Three Months	Six Months
	Interest Expense	Interest Expense
Total income and expense line items presented in the income statement in which the effect of cash flow hedges are recorded	$ 199	$ 389
The effects of cash flow hedges:		
Gain (Loss) on cash flow hedging relationships:		
Interest rate derivatives:		
Amount of gain (loss) reclassified from AOCI to income	(1)	(2)

The following table presents the effect of cash flow hedge activity on the Statement of Income for the period ended June 30, 2024.

	Location and Amount of Gain (Loss) Recognized in Income on Hedging Relationships	
	Three Months	Six Months
	Interest Expense	Interest Expense
Total income and expense line items presented in the income statement in which the effect of cash flow hedges are recorded	$ 182	$ 361
The effects of cash flow hedges:		
Gain (Loss) on cash flow hedging relationships:		
Interest rate derivatives:		
Amount of gain (loss) reclassified from AOCI to income	(1)	(2)

(LG&E)

The following table presents the fair value and the location on the Balance Sheets of derivatives not designated as hedging instruments.

	June 30, 2025		December 31, 2024	
	Assets	Liabilities	Assets	Liabilities
Noncurrent:				
Price Risk Management Assets/Liabilities:				
Interest rate derivatives	$ —	$ 5	$ —	$ 3
Total noncurrent	—	5	—	3
Total derivatives	$ —	$ 5	$ —	$ 3

The following tables present the pre-tax effect of derivatives not designated as cash flow hedges that are recognized in income or regulatory assets for the period ended June 30, 2025.

Derivative Instruments	Location of Gain (Loss) Recognized in Income on Derivatives	Three Months	Six Months
Interest rate derivatives	Interest expense	$ —	$ —

Derivative Instruments	Location of Gain (Loss) Recognized in Regulatory Assets	Three Months	Six Months
Interest rate derivatives	Regulatory assets - noncurrent	$ (1)	$ (2)

The following tables present the pre-tax effect of derivatives not designated as cash flow hedges that are recognized in income or regulatory assets for the period ended June 30, 2024.

Derivative Instruments	Location of Gain (Loss) Recognized in Income on Derivatives	Three Months	Six Months
Interest rate derivatives	Interest expense	$ —	$ —

Derivative Instruments	Location of Gain (Loss) Recognized in Regulatory Assets	Three Months	Six Months
Interest rate derivatives	Regulatory assets - noncurrent	$ 1	$ 2

(PPL, LG&E and KU)

Offsetting Derivative Instruments

PPL, LG&E and KU or certain of their subsidiaries have master netting arrangements in place and also enter into agreements pursuant to which they purchase or sell certain energy and other products. Under the agreements, upon termination of the agreement as a result of a default or other termination event, the non-defaulting party typically would have a right to set off amounts owed under the agreement against any other obligations arising between the two parties (whether under the agreement or not), whether matured or contingent and irrespective of the currency, place of payment or place of booking of the obligation.

PPL, LG&E and KU have elected not to offset derivative assets and liabilities and not to offset net derivative positions against the right to reclaim cash collateral pledged (an asset) or the obligation to return cash collateral received (a liability) under derivatives agreements. The table below summarizes the derivative positions presented in the balance sheets where a right of setoff exists under these arrangements and related cash collateral received or pledged.

	Assets				Liabilities			
		Eligible for Offset				Eligible for Offset		
	Gross	Derivative Instruments	Cash Collateral Received	Net	Gross	Derivative Instruments	Cash Collateral Pledged	Net
June 30, 2025								
Derivatives								
PPL	$ 12	$ 3	$ —	$ 9	$ 13	$ 3	$ —	$ 10
LG&E	—	—	—	—	5	—	—	5

	Assets				Liabilities			
		Eligible for Offset				Eligible for Offset		
	Gross	Derivative Instruments	Cash Collateral Received	Net	Gross	Derivative Instruments	Cash Collateral Pledged	Net
December 31, 2024								
Derivatives								
PPL	$ 9	$ 5	$ —	$ 4	$ 16	$ 5	$ —	$ 11
LG&E	—	—	—	—	3	—	—	3

Credit Risk-Related Contingent Features

Certain derivative contracts contain credit risk-related contingent features which, when in a net liability position, would permit the counterparties to require the transfer of additional collateral upon a decrease in the credit ratings of PPL, LG&E and KU or certain of their subsidiaries. Most of these features would require the transfer of additional collateral or permit the counterparty to terminate the contract if the applicable credit rating were to fall below investment grade. Some of these features also would allow the counterparty to require additional collateral upon each downgrade in credit rating at levels that remain above investment grade. In either case, if the applicable credit rating were to fall below investment grade, and assuming no assignment to an investment grade affiliate were allowed, most of these credit contingent features require either immediate payment of the net liability as a termination payment or immediate and ongoing full collateralization on derivative instruments in net liability positions.

Additionally, certain derivative contracts contain credit risk-related contingent features that require adequate assurance of performance be provided if the other party has reasonable concerns regarding the performance of PPL's, LG&E's and KU's obligations under the contracts. A counterparty demanding adequate assurance could require a transfer of additional collateral or other security, including letters of credit, cash and guarantees from a creditworthy entity. This would typically involve negotiations among the parties. However, amounts disclosed below represent assumed immediate payment or immediate and ongoing full collateralization for derivative instruments in net liability positions with "adequate assurance" features.

(PPL)

At June 30, 2025, there were no derivative contracts in a net liability position that contain credit risk-related contingent features. At June 30, 2025, there were no additional collateral requirements in the event of a credit downgrade below investment grade.

15. Asset Retirement Obligations

(PPL, LG&E and KU)

PPL's, LG&E's and KU's ARO liabilities are primarily related to CCR closure costs. See Note 10 for information on the CCR rule. LG&E and RIE also have AROs related to natural gas mains and wells. LG&E's and KU's transmission and distribution lines largely operate under perpetual property easement agreements, which do not generally require restoration upon removal of the property. Therefore, no material AROs are recorded for transmission and distribution assets. For LG&E, KU and RIE, all ARO accretion and depreciation expenses are reclassified as a regulatory asset or regulatory liability. ARO regulatory assets associated with certain CCR projects are amortized to expense in accordance with regulatory approvals. For other AROs, deferred accretion and depreciation expense is recovered through cost of removal.

The changes in the carrying amounts of AROs were as follows.

	PPL	LG&E	KU
Balance at December 31, 2024	$ 157	$ 84	$ 64
Accretion	4	2	2
Obligations settled	(8)	(4)	(4)
Balance at June 30, 2025	$ 153	$ 82	$ 62

16. Accumulated Other Comprehensive Income (Loss)

(PPL)

The after-tax changes in AOCI by component for the periods ended June 30 were as follows.

	Unrealized gains (losses) on qualifying derivatives	Equity investees' AOCI	Defined benefit plans		Total
			Prior service costs	Actuarial gain (loss)	
PPL					
March 31, 2025	$ 10	$ 4	$ (3)	$ (195)	$ (184)
Amounts arising during the period	1	—	—	(8)	(7)
Reclassifications from AOCI	—	—	—	1	1
Net OCI during the period	1	—	—	(7)	(6)

	Unrealized gains (losses) on qualifying derivatives	Equity investees' AOCI	Defined benefit plans: Prior service costs	Defined benefit plans: Actuarial gain (loss)	Total
June 30, 2025	$ 11	$ 4	$ (3)	$ (202)	$ (190)
December 31, 2024	$ 9	$ 4	$ (3)	$ (194)	$ (184)
Amounts arising during the period	1	—	—	(8)	(7)
Reclassifications from AOCI	1	—	—	—	1
Net OCI during the period	2	—	—	(8)	(6)
June 30, 2025	$ 11	$ 4	$ (3)	$ (202)	$ (190)
March 31, 2024	$ 7	$ 4	$ (4)	$ (168)	$ (161)
Amounts arising during the period	—	—	—	2	2
Reclassifications from AOCI	—	—	—	(1)	(1)
Net OCI during the period	—	—	—	1	1
June 30, 2024	$ 7	$ 4	$ (4)	$ (167)	$ (160)
December 31, 2023	$ 6	$ 3	$ (4)	$ (168)	$ (163)
Amounts arising during the period	—	1	—	2	3
Reclassifications from AOCI	1	—	—	(1)	—
Net OCI during the period	1	1	—	1	3
June 30, 2024	$ 7	$ 4	$ (4)	$ (167)	$ (160)

The following table presents PPL's gains (losses) and related income taxes for reclassifications from AOCI for the periods ended June 30.

Details about AOCI	Three Months 2025	Three Months 2024	Six Months 2025	Six Months 2024	Affected Line Item on the Statements of Income
Qualifying derivatives					
Interest rate derivatives	$ (1)	$ (1)	$ (2)	$ (2)	Interest Expense
Total Pre-tax	(1)	(1)	(2)	(2)	
Income Taxes	1	1	1	1	
Total After-tax	—	—	(1)	(1)	
Defined benefit plans					
Net actuarial loss (a)	(1)	2	—	2	
Total Pre-tax	(1)	2	—	2	
Income Taxes	—	(1)	—	(1)	
Total After-tax	(1)	1	—	1	
Total reclassifications during the period	$ (1)	$ 1	$ (1)	$ —	

(a) These AOCI components are included in the computation of net periodic defined benefit cost. See Note 9 for additional information.

17. New Accounting Guidance Pending Adoption

(All Registrants)

Improvements to Income Tax Disclosures

In December 2023, the FASB issued guidance which requires public business entities to provide additional income tax disclosures, including a disaggregated rate reconciliation as well as information on income taxes paid.

For public business entities, this guidance will be applied on a prospective basis. Retrospective application is permitted. This guidance will be effective for annual periods beginning after December 15, 2024. Early adoption is permitted for annual financial statements that have not yet been issued or made available for issuance.

Adoption of this guidance will result in including additional required disclosures. The Registrants plan to adopt the standard retrospectively effective for the year ending December 31, 2025.

Disaggregation of Income Statement Expenses

In November 2024, the FASB issued guidance which requires public business entities to provide in the notes to financial statements specified information about certain costs and expenses. This includes the disclosure of amounts of (a) purchases of inventory, (b) employee compensation, (c) depreciation, (d) intangible asset amortization, and (e) depreciation, depletion, and amortization recognized as part of oil and gas-producing activities included in each relevant income statement expense caption. A relevant expense caption is an expense caption included on the face of the income statement within continuing operations that contains any of the specified expense categories (a)-(e). A qualitative description of the amounts remaining in relevant expense captions that are not separately disaggregated must also be disclosed. Additionally, public business entities must disclose the total amount of selling expenses and, in annual reporting periods, the entity’s definition of selling expenses.

For public business entities, this guidance will be applied on a prospective basis. Retrospective application is permitted. This guidance will be effective for annual periods beginning after December 15, 2026, and interim periods beginning after December 15, 2027. Early adoption is permitted.

The Registrants are currently assessing the impact of adopting this guidance.

Item 2. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations

(All Registrants)

This "Item 2. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" is separately filed by PPL, PPL Electric, LG&E and KU. Information contained herein relating to any individual Registrant is filed by such Registrant solely on its own behalf, and no Registrant makes any representation as to information relating to any other Registrant. The specific Registrant to which disclosures are applicable is identified in parenthetical headings in italics above the applicable disclosure or within the applicable disclosure for each Registrant's related activities and disclosures. Within combined disclosures, amounts are disclosed for individual Registrants when significant.

The following should be read in conjunction with the Registrants' Condensed Consolidated Financial Statements and the accompanying Notes and with the Registrants' 2024 Form 10-K. Capitalized terms and abbreviations are defined in the glossary. Dollars are in millions, except per share data, unless otherwise noted.

"Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" includes the following information:

- "Overview" provides a description of each Registrant's business strategy and a discussion of important financial and operational developments.
- "Results of Operations" for all Registrants includes a "Statement of Income Analysis," which discusses significant changes in principal line items on the Statements of Income, comparing the three and six months ended June 30, 2025 with the same periods in 2024. The PPL "Results of Operations" also includes "Segment Earnings," which provides a detailed analysis of earnings by reportable segment. These discussions include the non-GAAP financial measure "Earnings from Ongoing Operations" and provide an explanation of the non-GAAP financial measure and a reconciliation of the measure to the most comparable GAAP measure.
- "Financial Condition - Liquidity and Capital Resources" provides an analysis of the Registrants' liquidity positions and credit profiles. This section also includes a discussion of rating agency actions.
- "Financial Condition - Risk Management" provides an explanation of the Registrants' risk management programs relating to market and credit risk.

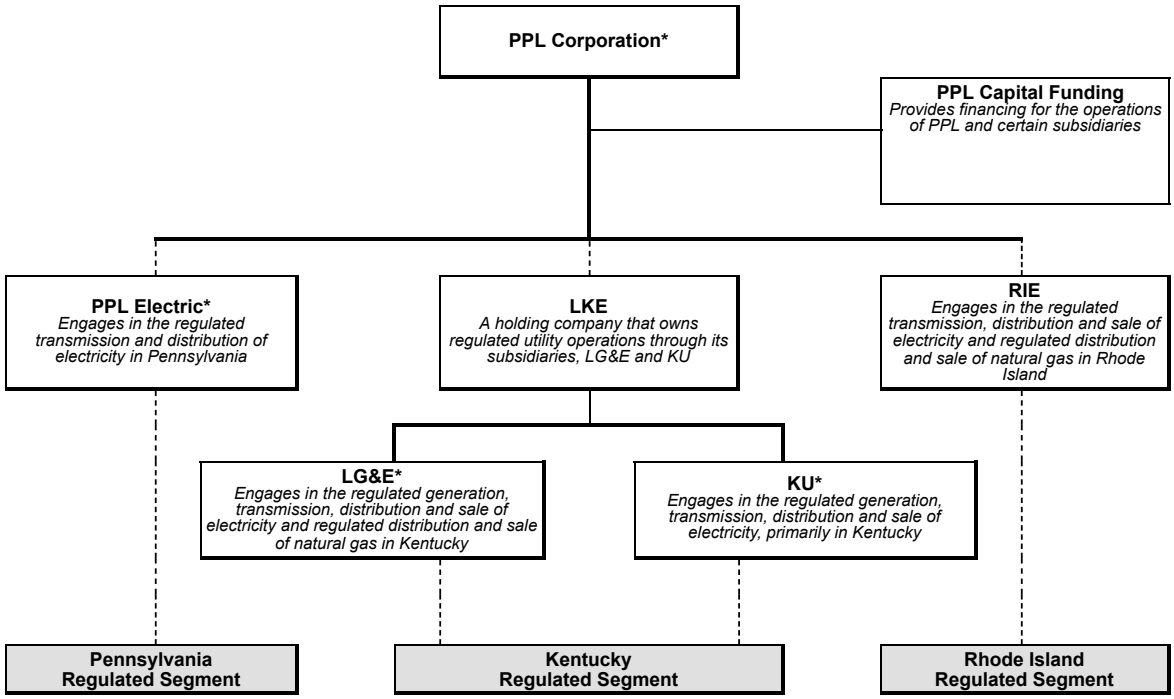
Overview

Introduction

(PPL)

PPL, headquartered in Allentown, Pennsylvania, is a utility holding company. PPL, through its regulated utility subsidiaries, delivers electricity to customers in Pennsylvania, Kentucky, Virginia, and Rhode Island; delivers natural gas to customers in Kentucky and Rhode Island; and generates electricity from power plants in Kentucky.

PPL's principal subsidiaries are shown below (* denotes a Registrant).



In addition to PPL, the other Registrants included in this filing are as follows.

(PPL Electric)

PPL Electric, headquartered in Allentown, Pennsylvania, is a wholly-owned subsidiary of PPL and a regulated public utility that is an electricity transmission and distribution service provider in eastern and central Pennsylvania. PPL Electric is subject to regulation as a public utility by the PAPUC, and certain of its transmission activities are subject to the jurisdiction of the FERC under the Federal Power Act. PPL Electric delivers electricity in its Pennsylvania service area and provides electricity supply to retail customers in that area as a PLR under the Customer Choice Act. PPL Electric was organized in 1920 as Pennsylvania Power & Light Company.

(LG&E)

LG&E, headquartered in Louisville, Kentucky, is a wholly-owned subsidiary of LKE and a regulated utility engaged in the generation, transmission, distribution and sale of electricity and distribution and sale of natural gas in Kentucky. LG&E is subject to regulation as a public utility by the KPSC, and certain of its transmission activities are subject to the jurisdiction of the FERC under the Federal Power Act.

(KU)

KU, headquartered in Lexington, Kentucky, is a wholly-owned subsidiary of LKE and a regulated utility engaged in the generation, transmission, distribution and sale of electricity in Kentucky and Virginia. KU is subject to regulation as a public utility by the KPSC and the VSCC, and certain of its transmission and wholesale power activities are subject to the jurisdiction of the FERC under the Federal Power Act. KU serves its Kentucky customers under the KU name and its Virginia customers under the Old Dominion Power name.

Segment Information *(PPL)*

PPL is organized into three reportable segments as depicted in the chart above: Kentucky Regulated, which primarily represents the results of LG&E and KU, Pennsylvania Regulated, which primarily represents the results of PPL Electric, and Rhode Island Regulated, which primarily represents the results of RIE. "Corporate and Other" primarily consists of corporate level financing costs, certain unallocated costs and certain non-recoverable costs incurred in conjunction with the acquisition of RIE.

Business Strategy

(All Registrants)

PPL operates four regulated utilities located in Pennsylvania, Kentucky and Rhode Island. Each of these jurisdictions has distinct regulatory structures and each of the utilities has distinct customer classes.

PPL's strategy, which is supported by the other Registrants and subsidiaries, is focused on creating the utilities of the future to drive greater value for our customers and shareowners. Key objectives in support of this strategy include:

- Strengthening the reliability and resilience of our electric and gas networks to improve service and protect against current and future weather and storms.
- Advancing a cleaner energy future affordably and reliably. This includes expanding and modernizing our generation with natural gas, renewables and battery storage, while supporting research and development of low-carbon solutions.
- Driving operational efficiencies to improve customer service and help keep energy affordable.
- Utilizing artificial intelligence and other advanced technologies to inform decision making, optimize asset planning and maintenance and better manage supply and demand on the grid.
- Empowering customers through expanded digital options and improved service.
- Engaging with key stakeholders to strengthen resource adequacy, power economic development, and support the growth and success of the regions we serve.

This strategy supports our mission to provide safe, affordable, reliable and sustainable energy to our customers and competitive, long-term returns to shareowners.

Financial and Operational Developments

Joint Venture Agreement with Blackstone Infrastructure (PPL)

On July 15, 2025, at the Pennsylvania Energy and Innovation Summit, PPL and Blackstone Infrastructure announced the creation of a joint venture to build, own and operate new electricity generation stations to power data centers in Pennsylvania under long-term energy services agreements (ESAs) to address underlying resource adequacy concerns in the PJM Interconnection. Construction of new generation stations will require the successful execution of ESAs with hyperscalers. PPL will own 51% of the joint venture interest and Blackstone Infrastructure will own 49%. The joint venture is actively engaged with hyperscalers, landowners, natural gas pipeline companies and turbine manufacturers, and has secured multiple land parcels to enable this new generation buildout; however, no ESAs with hyperscalers have been signed as of July 31, 2025.

Regulatory Requirements

(All Registrants)

The Registrants cannot predict the impact that future regulatory requirements may have on their financial condition or results of operations.

(PPL, LG&E and KU)

Environmental Considerations for Coal-Fired Generation

The businesses of LG&E and KU are subject to extensive federal, state and local environmental laws, rules and regulations, including those pertaining to CCRs, GHG, and ELGs. See Notes 6, 10 and 15 to the Financial Statements for a discussion of these significant environmental matters. These and other environmental requirements led PPL, LG&E and KU to retire approximately 1,500 MW of coal-fired generating plants in Kentucky since 2010. As part of the long-term generation planning process, LG&E and KU evaluate a range of factors including the impact of potential stricter environmental regulations, fuel price scenarios, the cost of replacement generation, continued operations and major maintenance costs and the risk of major equipment failures in determining when to retire generation assets.

As a result of environmental requirements and aging infrastructure, LG&E has sought and obtained approval to retire two older coal-fired units at the Mill Creek Plant. Mill Creek Unit 1, with 300 MW of capacity, was retired in 2024. Mill Creek Unit 2, with 297 MW of capacity, is expected to be retired in 2027, subject to certain conditions.

On October 4, 2024, LG&E submitted an application related to the retirement of Mill Creek Unit 1, which occurred on December 31, 2024, requesting recovery of associated costs under the RAR. On February 24, 2025, the KPSC issued an order approving LG&E's cost recovery for Mill Creek Unit 1 under the RAR and related amounts were included in bills beginning in May 2025. See Note 6 to the Financial Statements for additional information on the Mill Creek Unit 1 RAR.

2025 CPCN

On February 28, 2025, LG&E and KU filed an application with the KPSC regarding certain future plans for new generation and generation-related construction matters. The proposals included in the application are intended to serve anticipated load growth, including from potential data center demand in LG&E's or KU's service territory. The proposals do not include retirements of coal or other fossil-fueled plants, which would require additional KPSC approval procedures under Kentucky legislation enacted in 2023 and 2024.

LG&E and KU submitted a joint application to the KPSC for approval of certain certificates of public convenience and necessity, site compatibility certificates, and accounting treatment, where applicable, relating to a number of generation-related plans or projects that generally are expected to become operational or established within the next six years. The aggregate projected capital expenditures associated with these proposals are currently expected to be $3.7 billion over the 2025 to 2031 period. Projected capital expenditures related to these proposals for the years 2025 through 2027 were included in PPL's, LG&E's and KU's projections in "Management Discussion and Analysis – Financial Condition - Liquidity and Capital Resources - Forecasted Uses of Cash – Capital Expenditures" in the 2024 Form 10-K. The application includes proposals:

- to build a 645 MW natural gas combined cycle (NGCC) generation unit at KU's E.W. Brown station,
- to build a 645 MW NGCC generation unit at LG&E's Mill Creek station,
- to build a four-hour 400 MW (1,600 MWh total) battery energy storage system (BESS) at LG&E's Cane Run station, and
- to build a selective catalytic reduction (SCR) environmental facility at KU's Ghent station Unit 2.

The new NGCC units are anticipated to be wholly owned by LG&E and the BESS unit jointly owned by LG&E (32%) and KU (68%), with actual project costs allocated consistent with LG&E's and KU's ultimate ownership shares and existing shared dispatch, cost allocation, tariff or other frameworks. The proposed Mill Creek NGCC unit is in addition to a new NGCC unit currently under construction at that location.

The filing also notes projected in service dates for the projects, including the E.W. Brown NGCC unit in 2030, the Mill Creek NGCC unit in 2031, the Cane Run BESS in 2028 and the Ghent SCR facility in 2028.

On July 29, 2025, LG&E and KU filed with the KPSC a stipulation and recommendation regarding a proposed resolution of issues with several of the intervenors in the CPCN proceeding. The stipulation recommends to the KPSC the approval of the large majority of LG&E's and KU's requested generation-related projects and associated accounting matters, subject to certain changes. Under the stipulation, the parties agree the KPSC should issue an order granting a CPCN for: (a) a 645 MW NGCC generation unit at KU's E.W. Brown station; (b) a 645 MW NGCC at LG&E's Mill Creek station; and (c) a SCR environmental facility at KU's Ghent station Unit 2. In addition, the proposal to build the $775 million Cane Run BESS would be withdrawn without prejudice, the relevant costs regarding the proposed $1.4 billion Mill Creek NGCC would be recovered through a new rate tracker mechanism, and the retirement date for the existing Mill Creek Unit 2 would be extended from 2027 to the operational date of the proposed Mill Creek NGCC or afterwards, subject to relevant future economic analysis, regulatory or environmental authorizations. The stipulation also contains provisions relating to regulatory asset accounting, proposed data center tariffs, future renewable power requests-for-proposals and other matters. LG&E and KU would retain the right to seek approval of the potentially withdrawn Cane Run BESS or similar substitute project in future regulatory proceedings.

A hearing in the matter has been scheduled to begin on August 4, 2025. LG&E and KU anticipate a ruling from the KPSC during the fourth quarter of 2025. PPL, LG&E and KU cannot predict the outcome of the proceedings.

2025 Kentucky Rate Case Proceedings

On May 30, 2025, LG&E and KU filed requests with the KPSC for an increase in annual electricity and gas revenues of approximately $391 million ($105 million and $226 million in electricity revenues at LG&E and KU and $60 million in gas revenues at LG&E) and approval of certain regulatory and accounting treatments. The revenue increases would be an increase of 8.3% and 11.5% in electricity revenues at LG&E and KU, and an increase of 14.0% in gas revenues at LG&E.

The applications are based on a forecasted test year of January 1, 2026 through December 31, 2026 and request an authorized return on equity of 10.95%. Subject to KPSC approval, the requested rates are expected to become effective on January 1, 2026. Certain counterparties have intervened in the proceedings. Data discovery and the filing of written testimony will continue through the third quarter of 2025 and a hearing in the matter has been scheduled for November 3, 2025. A ruling from the KPSC is expected during the fourth quarter of 2025. PPL, LG&E and KU cannot predict the outcome of these proceedings.

In addition, pursuant to prior orders of the KPSC, LG&E and KU included an assessment of a potential legal merger of LG&E and KU and concluded a legal merger may be appropriate. LG&E and KU have requested the KPSC to determine whether LG&E and KU have requested a reasonable plan for merger. If the KPSC determines that a legal merger is appropriate, approval for a merger would be required from the KPSC, VSCC and FERC. There is no assurance that LG&E and KU would receive regulatory approval for a potential merger.

FERC Transmission Rate Filing

In 2018, LG&E and KU applied to the FERC requesting elimination of certain on-going waivers and credits to a sub-set of transmission customers relating to the 1998 merger of LG&E's and KU's parent entities and the 2006 withdrawal of LG&E and KU from the Midcontinent Independent System Operator, Inc. (MISO), a regional transmission operator and energy market. The application sought termination of LG&E's and KU's commitment to provide certain Kentucky municipalities mitigation for certain horizontal market power concerns arising out of the 1998 LG&E and KU merger and 2006 MISO withdrawal. The amounts at issue are generally waivers or credits granted to a limited number of Kentucky municipalities for either certain LG&E and KU or MISO transmission charges incurred for transmission service received. In 2019, the FERC granted LG&E's and KU's request to remove the ongoing credits, conditioned upon the implementation by LG&E and KU of a transition mechanism for certain existing power supply arrangements, which was subsequently filed, modified, and approved by the FERC in 2020 and 2021. In 2020, LG&E and KU and other parties filed appeals with the U.S. Court of Appeals - D.C. Circuit (D.C. Circuit Court of Appeals) regarding the FERC's orders on the elimination of the mitigation and required transition mechanism. In August 2022, the D.C. Circuit Court of Appeals issued an order remanding the proceedings back to the FERC. On May 18, 2023, the FERC issued an order on remand reversing its 2019 decision and requiring LG&E and KU to refund credits previously withheld, including under such transition mechanism. LG&E and KU filed a petition for review of the FERC's May 18, 2023 order with the D.C. Circuit Court of Appeals and provided refunds in accordance with the FERC order on December 1, 2023. The FERC issued an order on LG&E's and KU's compliance filing on November 16, 2023, and LG&E and KU filed a petition for review of this November 16, 2023 order on February 14, 2024. The FERC issued the substantive order on rehearing on March 21, 2024, reaffirming its prior decision. Oral argument before the D.C. Circuit Court of Appeals occurred on January 21, 2025. LG&E and KU cannot predict the ultimate outcome of the proceedings or any other post decision process but do not expect the annual impact to have a material effect on their operations or financial condition. LG&E and KU currently receive recovery of certain waivers and credits primarily through base rates increases, provided, however, that increases associated with the FERC's May 18, 2023 order are expected to be subject to future rate proceedings.

(PPL)

FY 2026 Gas ISR Plan

On December 31, 2024, RIE filed its FY 2026 Gas ISR Plan with the RIPUC with a budget that included $187 million of capital investment spend and up to $15 million of additional contingency plan spend in connection with the PHMSA's potential enactment of regulations during FY 2026 that, if enacted, would significantly alter RIE's leak detection and repair obligations under federal regulations. The plan also included proposed spending on curb-to-curb paving of $22 million. On March 28, 2025, the RIPUC approved a FY 2026 Gas ISR Plan of $165 million of which $147 million is for capital investment spend and $18 million is spend for paving costs as operations and maintenance (O&M), plus a potential additional $15 million is available if the above-mentioned regulations are implemented by the PHMSA. On March 31, 2025, the RIPUC approved RIE's compliance filing for rates effective April 1, 2025.

FY 2026 Electric ISR Plan

On December 23, 2024, RIE filed its FY 2026 Electric ISR Plan with the RIPUC with a budget that included $248 million of capital investment spend (including $88 million for Advanced Metering Functionality (AMF)), $14 million of vegetation operation and maintenance (O&M) spend and $1 million of Other O&M spend. On March 28, 2025, the RIPUC approved a FY 2026 Electric ISR Plan of $219 million for capital investment spend (including $88 million for AMF), $14 million for vegetation management O&M spend, and $1 million for Other O&M spend. On March 31, 2025, the RIPUC approved RIE's compliance filing for rates effective April 1, 2025.

DSIC Petition (PPL and PPL Electric)

On April 26, 2024, PPL Electric filed a Petition with the PAPUC requesting that the PAPUC waive PPL Electric's DSIC cap of 5% of billed revenues and increase the maximum allowable DSIC to 9% for bills rendered on or after January 1, 2025. On February 28, 2025, the PAPUC issued its written order permitting PPL Electric to increase its DSIC cap from 5% to 7.5% for bills rendered on or after March 13, 2025 until the effective date of rates established in PPL Electric's next base rate case or the end of the PPL Electric's 2023-2027 Long-term Infrastructure Improvement Plan, whichever occurs first, at which time it will return to 5%.

Results of Operations

(PPL)

The "Statement of Income Analysis" discussion below describes significant changes in principal line items on the Statements of Income, comparing the three and six months ended June 30, 2025 with the same periods in 2024. The "Segment Earnings" discussion provides a review of results by reportable segment. These discussions include the non-GAAP financial measure "Earnings from Ongoing Operations" and provide an explanation of the non-GAAP financial measure and a reconciliation of the measure to the most comparable GAAP measure.

(PPL Electric, LG&E and KU)

A "Statement of Income Analysis" is presented separately for PPL Electric, LG&E and KU. The "Statement of Income Analysis" discussion below describes significant changes in principal line items on the Statements of Income, comparing the three and six months ended June 30, 2025 with the same periods in 2024.

(All Registrants)

The results for interim periods can be disproportionately influenced by numerous factors and developments and by seasonal variations. As such, the results of operations for interim periods do not necessarily indicate results or trends for the year or future periods.

PPL: Statement of Income Analysis and Segment Earnings

Statement of Income Analysis

Net income for the periods ended June 30 includes the following results:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Operating Revenues	$ 2,025	$ 1,881	$ 144	$ 4,529	$ 4,185	$ 344
Operating Expenses						
Operation						
Fuel	192	181	11	426	390	36
Energy purchases	388	275	113	947	795	152
Other operation and maintenance	614	623	(9)	1,212	1,249	(37)
Depreciation	324	319	5	646	635	11
Taxes, other than income	101	93	8	214	181	33
Total Operating Expenses	1,619	1,491	128	3,445	3,250	195
Operating Income	406	390	16	1,084	935	149
Other Income (Expense) - net	23	32	(9)	51	54	(3)
Interest Expense	199	182	17	389	361	28
Income Before Income Taxes	230	240	(10)	746	628	118
Income Taxes	47	50	(3)	149	131	18
Net Income	$ 183	$ 190	$ (7)	$ 597	$ 497	$ 100

Operating Revenues

The increase (decrease) in operating revenues was due to:

	Three Months	Six Months
PPL Electric distribution volumes (a)	$ (4)	$ 18
PPL Electric PLR (b)	18	36
PPL Electric transmission formula rate (c)	2	17
LG&E volumes (a)	(3)	7
LG&E fuel and other energy purchases (d)	12	24
LG&E off-system sales (e)	3	11
KU volumes (a)	(1)	17
KU fuel and other energy purchases (f)	1	13
KU off-system sales (e)	5	14
RIE energy purchases and other recoveries (g)	59	93
RIE net metering presentation (h)	53	85
RIE net metering	1	11
RIE capital investments	6	15
Other	(8)	(17)
Total	$ 144	$ 344

(a) The increases for the six months ended June 30, 2025 were primarily due to weather, along with other higher usage at PPL Electric.
(b) The increase for the three months ended June 30, 2025 was primarily the result of more PLR customers and higher prices, partially offset by lower customer volumes, due to unfavorable weather and other lower usage. The increase for the six months ended June 30, 2025 was primarily due to higher customer volumes, due to favorable weather and other higher usage, and more PLR customers, partially offset by lower prices.
(c) The increase for the six months ended June 30, 2025 was primarily due to returns on additional transmission capital investments.
(d) The increase for the three months ended June 30, 2025 was primarily due to higher recoveries of energy purchases. The increase for the six months ended June 30, 2025 was primarily due to higher recoveries of energy purchases, partially offset by lower revenues from affiliates due to timing of plant outages and retirements.
(e) The increases were primarily due to higher volumes.
(f) The increase for the six months ended June 30, 2025 was primarily due to higher recoveries of fuel expenses.
(g) The increases were primarily due to higher recoveries of energy purchases, transmission costs, gas maintenance expenses and gross earnings taxes.
(h) In conjunction with the completion of the transition services agreement associated with the RIE acquisition, PPL conformed the presentation of RIE's net metering charges beginning in the fourth quarter of 2024 with the presentation of the other operating companies, resulting in an increase in Operating Revenues and a corresponding increase in Energy purchases. See Note 3 to the Financial Statements for additional information.

Fuel

Fuel increased $11 million for the three months ended June 30, 2025 compared with 2024, primarily due to an increase in commodity costs.

Fuel increased $36 million for the six months ended June 30, 2025 compared with 2024, primarily due to a $27 million increase in volumes due to weather and an $18 million increase in commodity costs, partially offset by a $9 million decrease in generation volumes related to the retirement of Mill Creek Unit 1.

Energy Purchases

The increase (decrease) in energy purchases was due to:

	Three Months	Six Months
PPL Electric PLR volumes	$ 2	$ 27
PPL Electric PLR prices	6	(9)
PPL Electric alternative energy credit volumes	2	10
LG&E volumes	—	15
LG&E commodity costs	8	10
RIE commodity costs	29	(6)
RIE net metering presentation (a)	53	85
RIE net metering	1	11
RIE borderline sales	7	7
Other	5	2
Total	$ 113	$ 152

(a) In conjunction with the completion of the transition services agreement associated with the RIE acquisition, PPL conformed the presentation of RIE's net metering charges beginning in the fourth quarter of 2024 with the presentation of the other operating companies, resulting in an increase in Operating Revenues and a corresponding increase in Energy purchases. See Note 3 to the Financial Statements for additional information.

Other Operation and Maintenance

The increase (decrease) in other operation and maintenance was due to:

	Three Months	Six Months
RIE gas maintenance expenses	$ 6	$ 21
RIE transmission expenses	18	42
IT costs (a)	30	52
Transition costs associated with RIE (b)	(66)	(131)
Other	3	(21)
Total	$ (9)	$ (37)

(a) Primarily costs associated with PPL's restructuring and rebuilding of its IT infrastructure, organization and systems.
(b) See Note 8 to the Financial Statements for additional information.

Taxes, Other Than Income

The increase (decrease) in taxes, other than income was due to:

	Three Months	Six Months
State gross earnings and gross receipts tax (a)	$ 8	$ 34
Property tax expense	—	(1)
Total	$ 8	$ 33

(a) The increase for the six months ended June 30, 2025 was primarily due to the RIE Gross Earnings Tax Holiday Credit that took place in 2024.

Other Income (Expense) - net

The increase (decrease) in other income (expense) was due to:

	Three Months	Six Months
Defined benefit plans - non-service credits (Note 9)	$ (8)	$ (8)
Interest income	(4)	(7)
AFUDC - equity component	8	14
Other	(5)	(2)
Total	$ (9)	$ (3)

Interest Expense

The increase (decrease) in interest expense was due to:

	Three Months	Six Months
Long-term debt (a)	$ 8	$ 24
Short-term debt	4	1
Other	5	3
Total	$ 17	$ 28

(a) The increases were primarily due to increased borrowings.

Income Taxes

The increase (decrease) in income taxes was due to:

	Three Months	Six Months
Change in pre-tax income	$ (5)	$ 25
Utility rate-making tax adjustments (a)	—	(4)
Other	2	(3)
Total	$ (3)	$ 18

(a) Primarily consists of tax impacts of AFUDC equity and related depreciation across PPL's regulated utility subsidiaries and flow through tax impacts of Pennsylvania utility ratemaking. Flow through occurs when the regulator excludes deferred tax expense or benefit from recoverable costs when determining income tax expense.

See Note 5 to the Financial Statements for additional information on income taxes.

Segment Earnings

PPL's Net Income (Loss) by reportable segment for the periods ended June 30 were as follows:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Kentucky Regulated	$ 126	$ 134	$ (8)	$ 349	$ 324	$ 25
Pennsylvania Regulated	139	150	(11)	323	299	24
Rhode Island Regulated	(17)	12	(29)	53	76	(23)
Corporate and Other (a)	(65)	(106)	41	(128)	(202)	74
Net Income (Loss)	$ 183	$ 190	$ (7)	$ 597	$ 497	$ 100

(a) Primarily represents financing and certain other costs incurred at the corporate level that have not been allocated or assigned to the segments, which are presented to reconcile segment information to PPL's consolidated results.

Earnings from Ongoing Operations

Management utilizes "Earnings from Ongoing Operations" as a non-GAAP financial measure that should not be considered as an alternative to net income, an indicator of operating performance determined in accordance with GAAP. PPL believes that Earnings from Ongoing Operations is useful and meaningful to investors because it provides management's view of PPL's earnings performance as another criterion in making investment decisions. In addition, PPL's management uses Earnings from Ongoing Operations in measuring achievement of certain corporate performance goals, including targets for certain executive incentive compensation. Other companies may use different measures to present financial performance.

Earnings from Ongoing Operations is adjusted for the impact of special items. Special items are presented in the financial tables on an after-tax basis with the related income taxes on special items separately disclosed. Income taxes on special items, when applicable, are calculated based on the statutory tax rate of the entity where the activity is recorded. Special items may include items such as:

• Gains and losses on sales of assets not in the ordinary course of business.
• Impairment charges.
• Significant workforce reduction and other restructuring effects.
• Acquisition and divestiture-related adjustments.
• Significant losses on early extinguishment of debt.
• Other charges or credits that are, in management's view, non-recurring or otherwise not reflective of the company's ongoing operations.

PPL's Earnings from Ongoing Operations by reportable segment for the periods ended June 30 were as follows:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Kentucky Regulated	$ 132	$ 134	$ (2)	$ 357	$ 325	$ 32
Pennsylvania Regulated	140	155	(15)	325	316	9
Rhode Island Regulated	8	28	(20)	80	106	(26)
Corporate and Other	(40)	(35)	(5)	(78)	(63)	(15)
Earnings from Ongoing Operations	$ 240	$ 282	$ (42)	$ 684	$ 684	$ —

See "Reconciliation of Earnings from Ongoing Operations" below for a reconciliation of this non-GAAP financial measure to Net Income.

Kentucky Regulated Segment

The Kentucky Regulated segment primarily consists of the regulated electricity generation, transmission and distribution operations conducted by LG&E and KU, as well as LG&E's regulated transmission, distribution and sale of natural gas.

Net Income and Earnings from Ongoing Operations for the periods ended June 30 include the following results:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Operating Revenues	$ 837	$ 819	$ 18	$ 1,896	$ 1,803	$ 93
Fuel	192	181	11	426	390	36
Energy purchases	30	22	8	126	99	27
Other operation and maintenance	200	195	5	400	397	3
Depreciation	179	177	2	355	353	2
Taxes, other than income	26	24	2	51	49	2
Total Operating Expenses	627	599	28	1,358	1,288	70
Other Income (Expense) - net	10	9	1	18	12	6
Interest Expense	62	61	1	122	121	1
Income Taxes	32	34	(2)	85	82	3
Net Income	126	134	(8)	349	324	25
Less: Special Items	(6)	—	(6)	(8)	(1)	(7)
Earnings from Ongoing Operations	$ 132	$ 134	$ (2)	$ 357	$ 325	$ 32

The following after-tax gains (losses), which management considers special items, impacted the Kentucky Regulated segment's results and are excluded from Earnings from Ongoing Operations during the periods ended June 30.

		Three Months		Six Months	
	Income Statement Line Item	2025	2024	2025	2024
Strategic corporate initiatives, net of tax of $0 (a)	Other operation and maintenance	$ —	$ —	$ —	$ (1)
IT transformation, net of tax of $2, $2 (b)	Other operation and maintenance	(5)	—	(6)	—
Office relocation and related costs, net of tax of $0, $0 (c)	Other operation and maintenance	(1)	—	(2)	—
Total Special Items		$ (6)	$ —	$ (8)	$ (1)

(a) Costs incurred related to PPL's corporate centralization efforts.
(b) Costs associated with PPL's restructuring and rebuilding of its IT infrastructure, organization and systems.
(c) Certain costs related to the relocation of corporate offices.

The changes in the components of the Kentucky Regulated segment's results between these periods are due to the factors set forth below, which exclude the items that management considers special.

	Three Months	Six Months
Operating Revenues	$ 18	$ 93
Fuel	(11)	(36)
Energy purchases	(8)	(27)
Other operation and maintenance	2	6
Depreciation	(2)	(2)
Taxes, other than income	(2)	(2)
Other Income (Expense) - net	1	6
Interest Expense	(1)	(1)
Income Taxes	1	(5)
Earnings from Ongoing Operations	(2)	32
Special Items, after-tax	(6)	(7)
Net Income	$ (8)	$ 25

- Higher operating revenues for the three month period primarily due to an increase in recoveries of fuel and energy purchases.
- Higher operating revenues for the six month period primarily due to a $47 million increase in recoveries of fuel and energy purchases, a $24 million increase in sales volumes due to weather, and a $20 million increase in off-system sales.
- Higher fuel expense for the three month period primarily due to an increase in commodity costs.
- Higher fuel expense for the six month period primarily due to a $27 million increase in volumes due to weather and higher off-system sales and an $18 million increase in commodity costs, partially offset by a $9 million decrease in generation volumes related to the retirement of Mill Creek Unit 1.
- Higher energy purchases for the three month period primarily due to an increase in commodity costs.

- Higher energy purchases for the six month period primarily due to a $15 million increase in volumes primarily due to weather and a $12 million increase in commodity costs.

Pennsylvania Regulated Segment

The Pennsylvania Regulated segment consists of the regulated electricity transmission and distribution operations of PPL Electric.

Net Income and Earnings from Ongoing Operations for the periods ended June 30 include the following results:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Operating Revenues	$ 693	$ 673	$ 20	$ 1,512	$ 1,443	$ 69
Energy purchases	169	153	16	398	367	31
Other operation and maintenance	159	154	5	321	335	(14)
Depreciation	100	100	—	202	199	3
Taxes, other than income	32	30	2	73	66	7
Total Operating Expenses	460	437	23	994	967	27
Other Income (Expense) - net	11	11	—	22	20	2
Interest Income from Affiliate	—	10	(10)	2	20	(18)
Interest Expense	62	61	1	122	123	(1)
Income Taxes	43	46	(3)	97	94	3
Net Income	139	150	(11)	323	299	24
Less: Special Items	(1)	(5)	4	(2)	(17)	15
Earnings from Ongoing Operations	$ 140	$ 155	$ (15)	$ 325	$ 316	$ 9

The following after-tax gains (losses), which management considers special items, impacted the Pennsylvania Regulated segment's results and are excluded from Earnings from Ongoing Operations during the periods ended June 30.

		Three Months		Six Months	
	Income Statement Line Item	2025	2024	2025	2024
PPL Electric billing issue, net of tax of $1, $5 (a)	Other operation and maintenance	$ —	$ (2)	$ —	$ (13)
Strategic corporate initiatives, net of tax of $1, $1 (b)	Other operation and maintenance	—	(3)	—	(4)
Office relocation and related costs, net of tax of $0, $0 (c)	Other operation and maintenance	(1)	—	(2)	—
Total Special Items		$ (1)	$ (5)	$ (2)	$ (17)

(a) Certain expenses related to billing issues.
(b) Costs incurred related to PPL's corporate centralization and other strategic efforts.
(c) Certain costs related to the relocation of corporate offices.

The changes in the components of the Pennsylvania Regulated segment's results between these periods are due to the factors set forth below, which exclude the items that management considers special.

	Three Months	Six Months
Operating Revenues	$ 20	$ 69
Energy purchases	(16)	(31)
Other operation and maintenance	(11)	(7)
Depreciation	—	(3)
Taxes, other than income	(3)	(8)
Other Income (Expense) - net	—	2
Interest Income from Affiliate	(10)	(18)
Interest Expense	—	2
Income Taxes	5	3
Earnings from Ongoing Operations	(15)	9
Special Items, after-tax	4	15
Net Income	$ (11)	$ 24

- Higher operating revenues for the three month period primarily due to an increase in PLR.

- Higher operating revenues for the six month period primarily due to an $18 million increase in distribution volumes primarily due to weather, a $36 million increase in PLR and a $17 million increase in transmission formula rate returns.

- Higher energy purchases for the three month period primarily due to higher PLR prices of $6 million, higher PLR volumes of $2 million and higher alternative energy credit volumes of $2 million.

- Higher energy purchases for the six month period primarily due to higher PLR volumes of $27 million and higher alternative energy credit volumes of $10 million, partially offset by lower PLR prices of $9 million.

- Higher other operation and maintenance for the three month period primarily due to an increase in bad debt expenses.

- Lower interest income from affiliate for the three and six month periods primarily due to repayment on a short-term note receivable with an affiliated company.

Rhode Island Regulated Segment

The Rhode Island Regulated segment consists of the regulated electricity transmission and distribution and natural gas distribution operations of RIE.

Net Income and Earnings from Ongoing Operations for the periods ended June 30 include the following results:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Operating Revenues	$ 494	$ 389	$ 105	$ 1,120	$ 938	$ 182
Energy purchases	190	100	90	425	329	96
Other operation and maintenance	214	180	34	414	336	78
Depreciation	44	40	4	86	81	5
Taxes, other than income	42	39	3	89	66	23
Total Operating Expenses	490	359	131	1,014	812	202
Other Income (Expense) - net	(4)	6	(10)	3	13	(10)
Interest Income from Affiliate	1	—	1	3	—	3
Interest Expense	27	23	4	50	47	3
Income Taxes	(9)	1	(10)	9	16	(7)
Net Income	(17)	12	(29)	53	76	(23)
Less: Special Items	(25)	(16)	(9)	(27)	(30)	3
Earnings from Ongoing Operations	$ 8	$ 28	$ (20)	$ 80	$ 106	$ (26)

The following after-tax gains (losses), which management considers special items, impacted the Rhode Island Regulated segment's results and are excluded from Earnings from Ongoing Operations during the periods ended June 30.

		Three Months		Six Months	
	Income Statement Line Item	2025	2024	2025	2024
Acquisition integration, net of tax of $0, $4, ($2), $8 (a)	Other operation and maintenance	$ —	$ (16)	$ 7	$ (30)
IT transformation, net of tax of $1, $1 (b)	Other operation and maintenance	(3)	—	(4)	—
Energy efficiency programs settlement, net of tax of $2 (c)	Other Income (Expense) - net	—	—	(6)	—
Energy efficiency programs settlement (c)	Income Taxes	2	—	—	—
Post TSA adjustments, net of tax of $4, $4 (d)	Operating Revenues	(16)	—	(16)	—
Post TSA adjustments, net of tax of $1, $1 (d)	Other operation and maintenance	(3)	—	(3)	—
Post TSA adjustments, net of tax of $2, $2 (d)	Other Income (Expense) - net	(5)	—	(5)	—
Total Special Items		$ (25)	$ (16)	$ (27)	$ (30)

(a) 2025 costs are related to distributed generation projects that PPL will not seek regulatory recovery of. 2024 primarily includes certain transition services agreement costs for IT systems that will not be part of PPL's ongoing operations.
(b) Costs associated with PPL's restructuring and rebuilding of its IT infrastructure, organization and systems.
(c) See Note 10 to the Financial Statements for additional information.
(d) Adjustments related to account reconciliations and process alignment subsequent to the end of the transition services agreement associated with the acquisition of RIE.

The changes in the components of the Rhode Island Regulated segment's results between these periods are due to the factors set forth below, which exclude the items that management considers special.

	Three Months	Six Months
Operating Revenues	$ 125	$ 202
Energy purchases	(90)	(96)
Other operation and maintenance	(48)	(109)
Depreciation	(4)	(5)
Taxes, other than income	(3)	(23)
Other Income (Expense) - net	(3)	(4)
Interest Income from Affiliate	1	3
Interest Expense	(4)	(3)
Income Taxes	6	9
Earnings from Ongoing Operations	(20)	(26)
Special Items, after-tax	(9)	3
Net Income	$ (29)	$ (23)

- Higher operating revenues for the three month period primarily due to a $53 million increase related to the effects of conforming the presentation of RIE's net metering charges to that of PPL's other operating utilities beginning in the fourth quarter of 2024, a $59 million increase in recovery of energy purchases, transmission expenses, gross earnings taxes and gas maintenance expenses, and a $6 million increase related to capital investments.

- Higher operating revenues for the six month period primarily due to an $85 million increase related to the effects of conforming the presentation of RIE's net metering charges to that of PPL's other operating utilities beginning in the fourth quarter of 2024, a $93 million increase in recovery of energy purchases, transmission expenses, gross earnings taxes and gas maintenance expenses, a $15 million increase related to capital investments and an $11 million increase in net metering.

- Higher energy purchases for the three month period primarily due to a $53 million increase due to the effects of conforming the presentation of RIE's net metering charges to that of PPL's other operating utilities beginning in the fourth quarter of 2024, a $29 million increase in commodity costs and a $7 million increase related to borderline sales.

- Higher energy purchases for the six month period primarily due to an $85 million increase due to the effects of conforming the presentation of RIE's net metering charges to that of PPL's other operating utilities beginning in the fourth quarter of 2024, an $11 million increase in net metering and a $7 million increase related to borderline sales, partially offset by a $6 million decrease in commodity costs.

- Higher operation and maintenance expense for the three month period primarily due to an $18 million increase in transmission expenses, an $8 million increase in IT costs, a $6 million increase in gas maintenance expenses, a $6 million increase in bad debt expenses and a $10 million increase of other items that were not individually significant.

- Higher operation and maintenance expense for the six month period primarily due to a $42 million increase in transmission expenses, a $21 million increase in gas maintenance expenses, a $12 million increase in bad debt expenses, a $16 million increase in IT costs and an $18 million increase of other items that were not individually significant.

- Higher depreciation for the three and six month periods primarily due to an increase in PP&E additions, net of retirements.

- Higher taxes, other than income for the three and six month periods primarily due to an increase in gross earnings taxes.

- Lower other income (expense) - net for the three month period primarily due to lower interest income.

- Higher interest expense for the three month period primarily due to increased borrowings.

- Lower income taxes for the three and six month periods primarily due to lower pre-tax income.

Reconciliation of Earnings from Ongoing Operations

The following tables contain after-tax gains (losses), in total, which management considers special items, that are excluded from Earnings from Ongoing Operations and a reconciliation to PPL's "Net Income" for the periods ended June 30.

	2025 Three Months				
	KY Regulated	PA Regulated	RI Regulated	Corporate and Other	Total
Net Income (Loss)	$ 126	$ 139	$ (17)	$ (65)	$ 183
Less: Special Items (expense) benefit:					
Talen litigation costs, net of tax of ($1) (a)	—	—	—	4	4
Acquisition integration, net of tax of $4 (b)	—	—	—	(13)	(13)
IT transformation, net of tax of $2, $1, $4 (c)	(5)	—	(3)	(16)	(24)
Energy efficiency programs settlement (d)	—	—	2	—	2
Office relocation and related costs, net of tax of $0, $0 (e)	(1)	(1)	—	—	(2)
Post TSA adjustments, net of tax of $7 (f)	—	—	(24)	—	(24)
Total Special Items	(6)	(1)	(25)	(25)	(57)
Earnings from Ongoing Operations	$ 132	$ 140	$ 8	$ (40)	$ 240

(a) PPL incurred legal expenses and received insurance reimbursement related to litigation associated with its former affiliate, Talen Montana, LLC and certain affiliated entities.
(b) Primarily includes integration and related costs associated with the acquisition of RIE.
(c) Costs associated with PPL's restructuring and rebuilding of its IT infrastructure, organization and systems.
(d) See Note 10 to the Financial Statements for additional information.
(e) Certain costs related to the relocation of corporate offices.
(f) Adjustments related to account reconciliations and process alignment subsequent to the end of the transition services agreement associated with the acquisition of RIE.

	2024 Three Months				
	KY Regulated	PA Regulated	RI Regulated	Corporate and Other	Total
Net Income (Loss)	$ 134	$ 150	$ 12	$ (106)	$ 190
Less: Special Items (expense) benefit:					
Strategic corporate initiatives, net of tax of $1, $1 (a)	—	(3)	—	(2)	(5)
Acquisition integration, net of tax of $4, $19 (b)	—	—	(16)	(69)	(85)
PPL Electric billing issue, net of tax of $1 (c)	—	(2)	—	—	(2)
Total Special Items	—	(5)	(16)	(71)	(92)
Earnings from Ongoing Operations	$ 134	$ 155	$ 28	$ (35)	$ 282

(a) Represents costs primarily related to PPL's centralization efforts and other strategic efforts.
(b) Rhode Island Regulated primarily includes certain transition services agreement costs for IT systems that will not be part of PPL's ongoing operations. Corporate and Other primarily includes integration and related costs associated with the acquisition of RIE. See Note 8 to the Financial Statements for additional information.
(c) Certain expenses related to billing issues.

	2025 Six Months				
	KY Regulated	PA Regulated	RI Regulated	Corporate and Other	Total
Net Income (Loss)	$ 349	$ 323	$ 53	$ (128)	$ 597
Less: Special Items (expense) benefit:					
Talen litigation costs, net of tax of $1 (a)	—	—	—	3	3
Acquisition integration, net of tax of ($2), $7 (b)	—	—	7	(27)	(20)
IT transformation, net of tax of $2, $1, $7 (c)	(6)	—	(4)	(26)	(36)
Energy efficiency programs settlement, net of tax of $2 (d)	—	—	(6)	—	(6)
Office relocation and related costs, net of tax of $0, $0 (e)	(2)	(2)	—	—	(4)
Post TSA adjustments, net of tax of $7 (f)	—	—	(24)	—	(24)
Total Special Items	(8)	(2)	(27)	(50)	(87)
Earnings from Ongoing Operations	$ 357	$ 325	$ 80	$ (78)	$ 684

(a) PPL incurred legal expenses and received insurance reimbursement related to litigation associated with its former affiliate, Talen Montana, LLC and certain affiliated entities.
(b) Rhode Island Regulated primarily includes a final transition services agreement settlement. Corporate and Other primarily includes integration and related costs associated with the acquisition of RIE.
(c) Costs associated with PPL's restructuring and rebuilding of its IT infrastructure, organization and systems.
(d) See Note 10 to the Financial Statements for additional information.
(e) Certain costs related to the relocation of corporate offices.
(f) Adjustments related to account reconciliations and process alignment subsequent to the end of the transition services agreement associated with the acquisition of RIE.

	2024 Six Months				
	KY Regulated	PA Regulated	RI Regulated	Corporate and Other	Total
Net Income (Loss)	$ 324	$ 299	$ 76	$ (202)	$ 497
Less: Special Items (expense) benefit:					
Strategic corporate initiatives, net of tax of $0, $1, $1 (a)	(1)	(4)	—	(4)	(9)
Acquisition integration, net of tax of $8, $36 (b)	—	—	(30)	(135)	(165)
PPL Electric billing issue, net of tax of $5 (c)	—	(13)	—	—	(13)
Total Special Items	(1)	(17)	(30)	(139)	(187)
Earnings from Ongoing Operations	$ 325	$ 316	$ 106	$ (63)	$ 684

(a) Represents costs primarily related to PPL's centralization efforts and other strategic efforts.
(b) Rhode Island Regulated primarily includes certain transition services agreement costs for IT systems that will not be part of PPL's ongoing operations. Corporate and Other primarily includes integration and related costs associated with the acquisition of RIE. See Note 8 to the Financial Statements for additional information.
(c) Certain expenses related to billing issues.

PPL Electric: Statement of Income Analysis

Net income for the periods ended June 30 includes the following results:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Operating Revenues	$ 693	$ 673	$ 20	$ 1,512	$ 1,443	$ 69
Operating Expenses						
Operation						
Energy purchases	169	153	16	398	367	31
Other operation and maintenance	159	154	5	321	335	(14)
Depreciation	100	100	—	202	199	3
Taxes, other than income	32	30	2	73	66	7
Total Operating Expenses	460	437	23	994	967	27
Operating Income	233	236	(3)	518	476	42
Other Income (Expense) - net	11	11	—	22	20	2
Interest Income from Affiliate	—	10	(10)	2	20	(18)
Interest Expense	62	61	1	122	123	(1)
Income Before Income Taxes	182	196	(14)	420	393	27
Income Taxes	43	46	(3)	97	94	3
Net Income	$ 139	$ 150	$ (11)	$ 323	$ 299	$ 24

Operating Revenues

The increase (decrease) in operating revenues was due to:

	Three Months	Six Months
Distribution price	$ 4	$ (2)
Distribution volume (a)	(4)	18
PLR (b)	18	36
Transmission formula rate (c)	2	17
Total	$ 20	$ 69

(a) The increase for the six months ended June 30, 2025 was primarily due to weather, along with other higher usage.
(b) The increase for the three months ended June 30, 2025 was primarily the result of more PLR customers and higher prices, partially offset by lower customer volumes, due to unfavorable weather and other lower usage. The increase for the six months ended June 30, 2025 was primarily due to higher customer volumes, due to favorable weather and other higher usage, and more PLR customers, partially offset by lower prices.
(c) The increase for the six months ended June 30, 2025 was primarily due to returns on additional transmission capital investments.

Energy Purchases

Energy purchases increased $16 million for the three months ended June 30, 2025 compared with 2024, primarily due to higher PLR prices of $6 million, higher PLR volumes of $2 million and higher alternative energy credit volumes of $2 million.

Energy purchases increased $31 million for the six months ended June 30, 2025 compared with 2024, primarily due to higher PLR volumes of $27 million and higher alternative energy credit volumes of $10 million, partially offset by lower PLR prices of $9 million.

Interest Income from Affiliate

Interest Income from Affiliate decreased $10 million and $18 million for the three and six months ended June 30, 2025 compared with 2024, primarily due to repayment on a short-term note receivable with an affiliated company.

LG&E: Statement of Income Analysis

Net income for the periods ended June 30 includes the following results:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Operating Revenues						
Retail and wholesale	$ 373	$ 363	$ 10	$ 873	$ 823	$ 50
Electric revenue from affiliate	5	3	2	10	19	(9)
Total Operating Revenues	378	366	12	883	842	41
Operating Expenses						
Operation						
Fuel	75	67	8	157	153	4
Energy purchases	23	15	8	111	86	25
Energy purchases from affiliate	7	7	—	12	8	4
Other operation and maintenance	91	87	4	180	175	5
Depreciation	77	77	—	151	153	(2)
Taxes, other than income	13	12	1	26	25	1
Total Operating Expenses	286	265	21	637	600	37
Operating Income	92	101	(9)	246	242	4
Other Income (Expense) - net	5	4	1	8	6	2
Interest Expense	27	26	1	53	52	1
Income Before Income Taxes	70	79	(9)	201	196	5
Income Taxes	14	17	(3)	40	41	(1)
Net Income	$ 56	$ 62	$ (6)	$ 161	$ 155	$ 6

Operating Revenues

The increase (decrease) in operating revenues was due to:

	Three Months	Six Months
Fuel and other energy purchases (a)	$ 12	$ 24
Volumes (b)	(3)	7
Off-system sales (c)	3	11
Other	—	(1)
Total	$ 12	$ 41

(a) The increase for the three months ended June 30, 2025 was primarily due to higher recoveries of energy purchases. The increase for the six months ended June 30, 2025 was primarily due to higher recoveries of energy purchases, partially offset by lower revenues from affiliates due to timing of plant outages and retirements.
(b) The increase for the six months ended June 30, 2025 was primarily due to weather.
(c) The increases were primarily due to higher volumes.

Fuel

Fuel expense increased $8 million for the three months ended June 30, 2025 compared with 2024, primarily due to an increase in commodity costs.

Fuel expense increased $4 million for the six months ended June 30, 2025 compared with 2024, primarily due to a $13 million increase in commodity costs, partially offset by a $9 million decrease in generation volumes related to the retirement of Mill Creek Unit 1.

Energy Purchases

Energy purchases increased $8 million for the three months ended June 30, 2025 compared with 2024, primarily due to an increase in commodity costs.

Energy purchases increased $25 million for the six months ended June 30, 2025 compared with 2024, primarily due to a $15 million increase in volumes due to weather and a $10 million increase in commodity costs.

Other Operation and Maintenance

Other operation and maintenance increased $4 million for the three months ended June 30, 2025 compared with 2024, primarily due to higher IT costs.

Income Taxes

Income taxes decreased $3 million for the three months ended June 30, 2025 compared with 2024, primarily due to a decrease in pre-tax income.

KU: Statement of Income Analysis

Net income for the periods ended June 30 includes the following results:

	Three Months			Six Months		
	2025	2024	$ Change	2025	2024	$ Change
Operating Revenues						
Retail and wholesale	$ 465	$ 457	$ 8	$ 1,024	$ 981	$ 43
Electric revenue from affiliate	7	7	—	12	8	4
Total Operating Revenues	472	464	8	1,036	989	47
Operating Expenses						
Operation						
Fuel	117	115	2	269	238	31
Energy purchases	7	6	1	14	12	2
Energy purchases from affiliate	5	3	2	10	19	(9)
Other operation and maintenance	102	101	1	202	203	(1)
Depreciation	101	101	—	203	200	3
Taxes, other than income	13	12	1	25	24	1
Total Operating Expenses	345	338	7	723	696	27
Operating Income	127	126	1	313	293	20
Other Income (Expense) - net	5	4	1	10	6	4
Interest Expense	35	33	2	70	67	3
Interest Expense with Affiliate	—	1	(1)	—	1	(1)
Income Before Income Taxes	97	96	1	253	231	22
Income Taxes	19	19	—	50	46	4
Net Income	$ 78	$ 77	$ 1	$ 203	$ 185	$ 18

Operating Revenues

The increase (decrease) in operating revenues was due to:

	Three Months	Six Months
Fuel and other energy purchases (a)	$ 1	$ 13
Volumes (b)	(1)	17
Off-system sales (c)	5	14
Other	3	3
Total	$ 8	$ 47

(a) The increase for the six months ended June 30, 2025 was primarily due to higher recoveries of fuel expenses.
(b) The increase for the six months ended June 30, 2025 was primarily due to weather.
(c) The increases were primarily due to higher volumes.

Fuel

Fuel expense increased $2 million for the three months ended June 30, 2025 compared with 2024, primarily due to a $4 million increase in commodity costs.

Fuel expense increased $31 million for the six months ended June 30, 2025 compared with 2024, primarily due to an increase in volumes due to weather and higher off-system sales.

Financial Condition

The remainder of this Item 2 in this Form 10-Q is presented on a combined basis, providing information for each of the Registrants as applicable.

Liquidity and Capital Resources

(All Registrants)

The Registrants had the following at:

	PPL	PPL Electric	LG&E	KU
June 30, 2025				
Cash and cash equivalents	$ 294	$ 15	$ 10	$ 11
Short-term debt	1,286	384	158	275
Long-term debt due within one year	1,219	—	300	268
Notes payable to affiliates		—	—	46
December 31, 2024				
Cash and cash equivalents	$ 306	$ 24	$ 8	$ 13
Short-term debt	303	—	25	140
Long-term debt due within one year	551	—	300	250
Notes payable to affiliates		—	43	73

(All Registrants)

Net cash provided by (used in) operating, investing and financing activities for the six month periods ended June 30, and the changes between periods, were as follows.

	PPL	PPL Electric	LG&E	KU
2025				
Operating activities	$ 1,115	$ 382	$ 279	$ 351
Investing activities	(1,713)	(467)	(306)	(391)
Financing activities	577	76	24	33
2024				
Operating activities	$ 1,048	$ 353	$ 273	$ 352
Investing activities	(1,261)	(1,020)	(207)	(296)
Financing activities	155	629	(82)	(63)
Change - Cash Provided (Used)				
Operating activities	$ 67	$ 29	$ 6	$ (1)
Investing activities	(452)	553	(99)	(95)
Financing activities	422	(553)	106	96

Operating Activities

The components of the change in cash provided by (used in) operating activities for the six months ended June 30, 2025 compared with 2024 were as follows.

	PPL	PPL Electric	LG&E	KU
Change - Cash Provided (Used)				
Net income	$ 100	$ 24	$ 6	$ 18
Non-cash components	1	(13)	(1)	13
Working capital	(26)	26	34	(22)
Other operating activities	(8)	(8)	(33)	(10)
Total	$ 67	$ 29	$ 6	$ (1)

(PPL)

PPL's cash provided by operating activities in 2025 increased $67 million compared with 2024.

- Net income increased $100 million between the periods and included an increase in non-cash components of $1 million.

- The $26 million decrease in cash from changes in working capital was primarily due to an increase in accounts receivable (primarily due to timing of payments) and a decrease in accrued interest (primarily due to timing of payments), partially offset by increases in taxes payable (primarily due to timing of payments), a decrease in net regulatory assets (primarily due to the timing of rate recovery mechanisms) and a decrease in prepayments (primarily due to the timing of payments).

- The $8 million decrease in cash provided by other operating activities was driven primarily by an increase in other assets (primarily related to preliminary survey costs for new generation projects).

(PPL Electric)

PPL Electric's cash provided by operating activities in 2025 increased $29 million compared with 2024.

- Net income increased $24 million between the periods and included a decrease in non-cash components of $13 million. The decrease in non-cash components was primarily due to a decrease in deferred income taxes and investment tax credits.

- The $26 million increase in cash from changes in working capital was primarily due to increases in taxes payable (primarily due to timing of payments), a decrease in net regulatory assets (primarily due to the timing of rate recovery mechanisms) and a decrease in prepayments (primarily due to the timing of payments), partially offset by an increase in accounts receivable and a decrease in accounts payable (primarily due to the timing of payments).

- The $8 million decrease in cash provided by other operating activities was driven primarily by an increase in noncurrent regulatory assets (primarily related to an increase in storm costs).

(LG&E)

LG&E's cash provided by operating activities in 2025 increased $6 million compared with 2024.

- Net income increased $6 million between the periods and included a decrease in non-cash components of $1 million.
- The $34 million increase in cash from changes in working capital was primarily due to a decrease in accounts receivable (primarily due to weather) and a decrease in accounts receivable from affiliates (primarily due to timing of payments), partially offset by a decrease in accounts payable (primarily due to timing of payments).
- The $33 million decrease in cash provided by other operating activities was driven by an increase in noncurrent assets (primarily related to preliminary survey costs for new generation projects).

(KU)

KU's cash provided by operating activities in 2025 decreased $1 million compared with 2024.

- Net income increased $18 million between the periods and included an increase in non-cash components of $13 million, primarily due to an increase in deferred income taxes and investment tax credits (primarily due to book versus plant timing differences).
- The $22 million decrease in cash from changes in working capital was primarily due to a decrease in accounts payable to affiliates (primarily due to timing of payments), an increase in fuel, materials and supplies (primarily due to an increase in coal volume) and a decrease in current regulatory liabilities (primarily due to changes in fuel costs), partially offset by a decrease in accounts receivable (primarily due to weather) and an increase in accounts payable (primarily due to timing of payments).
- The $10 million decrease in cash provided by other operating activities was driven by an increase in noncurrent assets (primarily related to higher deferred storm costs recorded as noncurrent regulatory assets).

Investing Activities

(All Registrants)

The components of the change in cash provided by (used in) investing activities for the six months ended June 30, 2025 compared with 2024 were as follows.

	PPL	PPL Electric	LG&E	KU
Change - Cash Provided (Used)				
Expenditures for PP&E	$ (457)	$ (178)	$ (89)	$ (95)
Notes receivable from affiliate	—	724	(10)	—
Other investing activities	5	7	—	—
Total	$ (452)	$ 553	$ (99)	$ (95)

For PPL, the increase in expenditures for PP&E was due to an increase in project expenditures at PPL Electric, RIE, LG&E and KU. The increase in expenditures at PPL Electric was primarily due to increases in transmission and distribution projects. The increase in expenditures at LG&E and KU was primarily due to Mill Creek Unit 5 and the E.W. Brown battery storage project.

For PPL Electric, the change in "Notes receivable from affiliate" activity resulted from payments received of $724 million from an affiliate. See Note 11 to the Financial Statements for further discussion of intercompany borrowings.

Financing Activities

(All Registrants)

The components of the change in cash provided by (used in) financing activities for the six months ended June 30, 2025 compared with 2024 were as follows.

	PPL	PPL Electric	LG&E	KU
Change - Cash Provided (Used)				
Debt issuance/retirement, net	$ (1,148)	$ (649)	$ —	$ —
Dividends	(25)	(23)	(14)	(11)
Capital contributions/distributions, net	—	(780)	60	20
Change in short-term debt, net	1,586	893	123	128
Net increase (decrease) in notes payable with affiliate	—	—	(62)	(40)
Other financing activities	9	6	(1)	(1)
Total	$ 422	$ (553)	$ 106	$ 96

See Note 7 to the Financial Statements in this Form 10-Q for information on 2025 short-term and long-term debt activity, equity transactions and PPL dividends. See Note 8 to the Financial Statements in the Registrants' 2024 Form 10-K for information on 2024 activity.

Credit Facilities

The Registrants maintain credit facilities to enhance liquidity, provide credit support and provide a backstop to commercial paper programs. Amounts borrowed under these credit facilities are reflected in "Short-term debt" on the Balance Sheets. At June 30, 2025, the total committed borrowing capacity under credit facilities and the borrowings under these facilities were:

External

	Committed Capacity	Borrowed	Letters of Credit and Commercial Paper Issued (c)	Unused Capacity
PPL Capital Funding Credit Facilities (a)	$ 1,600	$ —	$ 470	$ 1,130
PPL Electric Credit Facility	750	—	386	364
LG&E Credit Facility	600	—	158	442
KU Credit Facility	600	—	275	325
Total Credit Facilities (b)	$ 3,550	$ —	$ 1,289	$ 2,261

(a) Includes a $1.5 billion syndicated credit facility with a $250 million borrowing sublimit for RIE and a $1.25 billion sublimit for PPL Capital Funding. RIE's borrowing sublimit is adjustable, at the borrowers' option, from $0 to $600 million, with the remaining balance of the $1.5 billion available under the facility allocated to PPL Capital Funding. At June 30, 2025, PPL Capital Funding had $470 million of commercial paper outstanding and RIE had no commercial paper outstanding. RIE's obligations under the facility are not guaranteed by PPL.
(b) The commitments under the credit facilities are provided by a diverse bank group, with no one bank and its affiliates providing an aggregate commitment of more than the following percentages of the total committed capacity: PPL - 8%, PPL Electric - 7%, LG&E - 7% and KU - 7%.
(c) Commercial paper issued reflects the undiscounted face value of the issuance.

See Note 7 to the Financial Statements for further discussion of the Registrants' credit facilities.

Intercompany (LG&E and KU)

	Committed Capacity	Borrowed	Commercial Paper Issued	Unused Capacity
LG&E Money Pool (a)	$ 750	$ —	$ 158	$ 592
KU Money Pool (a)	650	46	275	329

(a) LG&E and KU participate in an intercompany money pool agreement whereby LKE and/or KU make available to LG&E, and LKE and/or LG&E make available to KU funds up to the difference between LG&E's and KU's FERC borrowing limit and LG&E's and KU's commercial paper issued, at an interest rate based on the lower of a market index of commercial paper issues and two additional rate options based on SOFR.

See Note 11 to the Financial Statements for further discussion of intercompany credit facilities.

Commercial Paper *(All Registrants)*

The Registrants, and PPL Capital Funding and RIE, maintain commercial paper programs to provide an additional financing source to fund short-term liquidity needs, as necessary. Commercial paper issuances, included in "Short-term debt" on the

Balance Sheets, are supported by the respective Registrant's credit facility, with PPL Capital Funding and RIE's issuances supported by PPL Capital Funding's syndicated credit facility. The following commercial paper programs were in place at June 30, 2025:

	Capacity (b)	Commercial Paper Issuances (c)	Unused Capacity
PPL Capital Funding (a)	$ 1,350	$ 470	$ 880
RIE (a)	250	—	250
PPL Electric	650	385	265
LG&E	500	158	342
KU	400	275	125
Total PPL	$ 3,150	$ 1,288	$ 1,862

(a) Issuances under the PPL Capital Funding and RIE commercial paper programs are supported by the PPL Capital Funding syndicated credit facility, which has a total capacity of $1.5 billion, currently with a $250 million borrowing sublimit for RIE and a $1.25 billion sublimit for PPL Capital Funding. PPL Capital Funding's Commercial paper program is also backed by a separate bilateral credit facility for $100 million.

(b) On July 14, 2025, the capacity of the commercial paper programs were increased to $1,600 million for PPL Capital Funding, $750 million for PPL Electric, $600 million for LG&E and $600 million for KU, bringing the capacity of each program into alignment with the increased capacity of the supporting syndicated credit facilities for each entity, as amended January 2025.

(c) Commercial paper issued reflects the undiscounted face value of the issuance.

Long-term Debt *(All Registrants)*

See Note 7 to the Financial Statements for information regarding the Registrants' long-term debt activities.

(PPL)

Equity Security Activities

ATM Program

In February 2025, PPL entered into an equity distribution agreement, pursuant to which PPL may sell, from time to time, up to an aggregate of $2 billion of its common stock through an ATM Program, which may utilize an optional forward sales component. Each forward contract under the agreement must be settled within 24 months. The compensation paid to the selling agents by PPL may be up to 2% of the gross offering proceeds of the shares. During the six months ended June 30, 2025, PPL entered into forwards contracts to sell approximately 9.9 million shares of its common stock at a blended initial forward price of approximately $34.77 per share. The forward sale price may be adjusted based on changes in daily interest rates, for certain stock loan fees as determined by a third-party agent, and will be subject to predetermined reductions based on expected dividends. Each outstanding forward contract must be settled on or before December 30, 2025. PPL may elect, at its discretion, to physically settle, net share settle or net cash settle the forward contracts. At June 30, 2025, PPL could have settled the forward sale contracts with physical delivery of approximately 9.9 million shares of common stock for proceeds of approximately $344 million. The forward contracts under the ATM program are classified as equity transactions.

Common Stock Dividends

In May 2025, PPL declared a quarterly common stock dividend, payable July 1, 2025, of 27.25 cents per share. Future dividends, declared at the discretion of the Board of Directors, will depend upon future earnings, cash flows, financial and legal requirements and other factors.

Rating Agency Actions

(All Registrants)

Moody's and S&P periodically review the credit ratings of the debt of the Registrants and their subsidiaries. Based on their respective independent reviews, the rating agencies may make certain ratings revisions or ratings affirmations.

A credit rating reflects an assessment by the rating agency of the creditworthiness associated with an issuer and particular securities that it issues. The credit ratings of the Registrants and their subsidiaries are based on information provided by the Registrants and other sources. The ratings of Moody's and S&P are not a recommendation to buy, sell or hold any securities of the

Registrants or their subsidiaries. Such ratings may be subject to revisions or withdrawal by the agencies at any time and should be evaluated independently of each other and any other rating that may be assigned to the securities.

The credit ratings of the Registrants and their subsidiaries affect their liquidity, access to capital markets and cost of borrowing under their credit facilities. A downgrade in the Registrants' or their subsidiaries' credit ratings could result in higher borrowing costs and reduced access to capital markets. The Registrants and their subsidiaries have no credit rating triggers that would result in the reduction of access to capital markets or the acceleration of maturity dates of outstanding debt.

Since June 2023, the rating agencies have taken no ratings actions related to the Registrants and their subsidiaries.

Ratings Triggers

(PPL, LG&E and KU)

Various derivative and non-derivative contracts, including contracts for the sale and purchase of electricity and fuel, commodity transportation and storage, and interest rate instruments, contain provisions that require the posting of additional collateral or permit the counterparty to terminate the contract, if PPL's, LG&E's or KU's or their subsidiaries' credit rating, as applicable, were to fall below investment grade. See Note 14 to the Financial Statements for a discussion of "Credit Risk-Related Contingent Features," including a discussion of the potential additional collateral requirements for PPL for derivative contracts in a net liability position at June 30, 2025.

(All Registrants)

For additional information on the Registrants' liquidity and capital resources, see "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations," in the Registrants' 2024 Form 10-K.

Risk Management *(All Registrants)*

Market Risk

See Notes 13 and 14 to the Financial Statements for information about the Registrants' risk management objectives, valuation techniques and accounting designations.

The forward-looking information presented below provides estimates of what may occur in the future, assuming certain adverse market conditions and model assumptions. Actual future results may differ materially from those presented. These are not precise indicators of expected future losses, but are rather only indicators of possible losses under normal market conditions at a given confidence level.

Interest Rate Risk

PPL and its subsidiaries issue debt to finance their operations, which exposes them to interest rate risk. A variety of financial derivative instruments are utilized to adjust the mix of fixed and floating interest rates in their debt portfolios, adjust the duration of the debt portfolios and lock in benchmark interest rates in anticipation of future financing, when appropriate. Risk limits under PPL's risk management program are designed to balance risk exposure to volatility in interest expense and changes in the fair value of the debt portfolio due to changes in benchmark interest rates. In addition, the interest rate risk of certain subsidiaries is potentially mitigated as a result of the existing regulatory framework or the timing of rate cases.

The following interest rate hedges were outstanding at June 30, 2025.

	Exposure Hedged	Fair Value, Net - Asset (Liability) (a)	Effect of a 10% Adverse Movement in Rates (b)	Maturities Ranging Through
PPL and LG&E				
Cash flow hedges				
Interest rate derivatives	$ 85	$ 2	$ (3)	2026
Economic hedges				
Interest rate derivatives (c)	$ 64	$ (5)	$ (1)	2033

(a) Includes accrued interest, if applicable.
(b) Effects of adverse movements decrease assets or increase liabilities, as applicable, which could result in an asset becoming a liability. Sensitivities represent a 10% adverse movement in interest rates.
(c) Realized changes in the fair value of such economic hedges are recoverable through regulated rates and any subsequent changes in the fair value of these derivatives are included in regulatory assets or regulatory liabilities.

The Registrants are exposed to a potential increase in interest expense and to changes in the fair value of their debt portfolios. The estimated impact of a 10% adverse movement in interest rates on the fair value of debt at June 30, 2025 is shown below.

	10% Adverse Movement in Rates on Fair Value of Debt
PPL	$ 587
PPL Electric	253
LG&E	85
KU	126

Commodity Price Risk

PPL is exposed to commodity price risk through its subsidiaries as described below.

- PPL Electric is required to purchase electricity to fulfill its obligation as a PLR. Potential commodity price risk is mitigated through its PAPUC-approved cost recovery mechanism and full-requirement supply agreements to serve its PLR customers which transfer the risk to energy suppliers.
- LG&E's and KU's rates include certain mechanisms for fuel, fuel-related expenses and energy purchases. In addition, LG&E's rates include a mechanism for natural gas supply costs. These mechanisms generally provide for timely recovery of market price fluctuations associated with these costs.
- RIE utilizes derivative instruments pursuant to its RIPUC-approved plan to manage commodity price risk associated with its natural gas purchases. RIE's commodity price risk management strategy is to reduce fluctuations in firm gas sales prices to its customers. RIE's costs associated with derivatives instruments are recoverable through its RIPUC-approved cost recovery mechanisms. RIE is also required to purchase electricity to fulfill its obligation to provide Last Resort Service (LRS). Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms and full requirements service agreements to serve LRS customers, which transfer the risk to energy suppliers. Additionally, RIE is required to contract through long-term agreements for clean energy supply under the Rhode Island Renewable Energy Growth program and Long-term Clean Energy Standard. Potential commodity price risk is mitigated through its RIPUC-approved cost recovery mechanisms, which true-up cost differences between contract prices and market prices.

Volumetric Risk

Volumetric risk is the risk related to the changes in volume of retail sales due to weather, economic conditions or other factors. PPL is exposed to volumetric risk through its subsidiaries as described below:

- PPL Electric, LG&E and KU are exposed to volumetric risk on retail sales, mainly due to weather and other economic conditions for which there is limited mitigation between rate cases.
- RIE is exposed to volumetric risk, which is significantly mitigated by regulatory mechanisms. RIE's electric and gas distribution rates both have a revenue decoupling mechanism, which allows for annual adjustments to RIE's delivery rates.

Inflation and Supply Chain Related Risk

PPL and its subsidiaries continue to monitor the impact of inflation and supply chain disruptions. PPL and its subsidiaries monitor the cost of fuel, construction, regulatory and environmental compliance costs and other costs, including as a result of tariffs. Mechanisms are in place to mitigate the risk of inflationary effects and supply chain disruptions, to the extent possible, but increased costs and supply chain disruptions may directly or indirectly affect our ongoing operations. These mechanisms include pricing strategies, productivity improvements and cost reductions in order to ensure that the Registrants are able to procure the necessary materials and other resources needed to maintain services in a safe and reliable manner, and to invest in infrastructure consistent with the capital expenditure plan. For additional information see "Forward-looking Information" at the beginning of this report and “Item 1A. Risk Factors" of the Registrants' 2024 Form 10-K.

Credit Risk

See Notes 13 and 14 to the Financial Statements in this Form 10-Q and "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations - Financial Condition - Risk Management - Credit Risk" in the Registrants' 2024 Form 10-K for additional information.

Related Party Transactions *(All Registrants)*

The Registrants are not aware of any material ownership interests or operating responsibility by senior management in outside partnerships, including leasing transactions with variable interest entities, or other entities doing business with the Registrants. See Note 11 to the Financial Statements for additional information on related party transactions for PPL Electric, LG&E and KU.

Acquisitions, Development and Divestitures *(All Registrants)*

The Registrants from time to time evaluate opportunities for potential acquisitions, divestitures and development projects. Development projects are reexamined based on market conditions and other factors to determine whether to proceed with, modify or terminate the projects. Any resulting transactions may impact future financial results. See Note 8 to the Financial Statements for additional information on acquisition, development, and divestiture activity.

Environmental Matters *(All Registrants)*

Extensive federal, state and local environmental laws and regulations are applicable to the Registrants' air emissions, water discharges and the management of hazardous and solid waste, as well as other aspects of the Registrants' businesses. The costs of compliance or alleged non-compliance cannot be predicted with certainty but could be significant. In addition, costs may increase significantly if the requirements or scope of environmental laws or regulations, or similar rules, are expanded or changed. Costs may take the form of increased capital expenditures or operating and maintenance expenses, monetary fines, penalties or other restrictions. Many of these environmental law considerations are also applicable to the operations of key suppliers, or customers, such as coal producers and industrial power users, and may impact the costs for their products or their demand for the Registrants' services. Increased capital and operating costs are expected to be subject to rate recovery. The Registrants can provide no assurances as to the ultimate outcome of future environmental or rate proceedings before regulatory authorities.

See "Environmental Matters" in Item 1. "Business" in the Registrants' 2024 Form 10-K for information about environmental laws and regulations affecting the Registrants' business. See "Financial Condition - Liquidity and Capital Resources - Forecasted Uses of Cash - Capital Expenditures" in "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Registrants' 2024 Form 10-K for information on projected environmental capital expenditures for 2025 through 2027. See "Legal Matters" in Note 10 to the Financial Statements for a discussion of the more significant environmental claims. See Note 15 to the Financial Statements for information related to the impacts of CCRs on AROs.

The information below represents an update to “Item 1. Business – Environmental Matters” in the Registrants' 2024 Form 10-K.

(PPL, LG&E and KU)

EPA Deregulatory Initiative

On March 12, 2025, the EPA announced a plan to reconsider 31 environmental rules including the Section 111 performance standards and emissions limits for greenhouse gases, the endangerment finding for greenhouse gases, the Good Neighbor Plan, the Mercury and Air Toxics Standards, revisions to the fine particulate matter standard, the ELGs, and the CCRs Rule. Supplementing previous Executive Orders directing various regulatory changes, on April 9, 2025, President Trump issued an Executive Order and Presidential Memorandum directing review of existing rules, repeal of unlawful rules, and initiation of a zero-based budgeting process by which certain rules would automatically expire unless extended. While the administration may seek to implement some regulatory changes outside of the rulemaking process, changes to existing rules are generally expected to require formal rulemaking proceedings. Any final EPA actions repealing or revising current rules will likely result in legal challenges. PPL, LG&E, and KU are unable to predict future regulatory changes, if any, that may result from the EPA’s deregulatory plan or the outcome of any associated legal challenges. PPL, LG&E, and KU will closely monitor the ongoing EPA initiative and any related litigation for the impact to our business including planned capital expenditures to comply with the EPA rules.

Air

NAAQS

The Clean Air Act has a significant impact on the operation of fossil fuel generation plants. The Clean Air Act requires the EPA periodically to establish and review NAAQS for six pollutants including ozone (contributed to by nitrogen oxide emissions) and particulate matter, which are particularly relevant for fossil fuel generation plants. On February 2, 2024, the D.C. Circuit Court granted the EPA's motion for voluntary remand, without vacatur, of the ozone rule, which was under legal challenge. The EPA will complete a new review to incorporate new studies and updated analyses to determine the adequacy of the existing ozone standard. On March 6, 2024, the EPA finalized revisions to the particulate matter standard that lowers the primary standard for fine particulates. Several states and trade groups challenged the EPA's finalized revisions to the particulate matter standard in the D.C. Circuit Court. In March 2025, the EPA announced that it would reconsider the revised fine particulate standard. Nonattainment designations for counties in which LG&E and KU generation is located, including Jefferson County, Kentucky, could potentially require additional particulate matter and nitrogen oxide reductions from sources including LG&E's Mill Creek Station, and more stringent requirements for new generation. PPL, LG&E, and KU are unable to predict future implementation actions or the outcome of future evaluations by the EPA and the states with respect to the NAAQS standards.

In March 2021, the EPA released final revisions to the Cross-State Air Pollution Rule (CSAPR), aimed at ensuring compliance with the 2008 ozone NAAQS and providing for reductions in ozone season nitrogen oxide emissions for 2021 and subsequent years. In March 2023, the EPA released a final Federal Implementation Plan under the Good Neighbor provisions of the Clean Air Act providing for significant additional nitrogen oxide emission reductions for compliance with the revised 2015 ozone NAAQS. The reductions in Kentucky state-wide nitrogen oxide budgets were scheduled to commence in 2023, with the largest reductions planned for 2026. The rules provide for reduced availability of nitrogen oxide allowances that have historically permitted operational flexibility for fossil units and could potentially result in constraints that may require implementation of additional emission controls or accelerate implementation of lower emission generation technologies. In June 2024, the U.S. Supreme Court issued a stay of the Good Neighbor Plan while the D.C. Circuit Court considers legal challenges to the rule. On December 10, 2024, EPA published in the Federal Register a supplement to the record. On December 6, 2024, the U.S. Court of Appeals for the Sixth Circuit vacated and remanded the EPA's disapproval of Kentucky's state implementation plan for the ozone NAAQS. In March 2025, the EPA announced that it would reconsider the Good Neighbor Plan. PPL, LG&E, and KU are monitoring ongoing legal and regulatory developments.

PPL, LG&E, and KU are unable to predict the ultimate outcome of pending litigation or future emission reductions that may be required by future federal rules or state implementation actions. Compliance with the NAAQS, CSAPR, Good Neighbor Plan, and related requirements may require installation of additional pollution controls or other compliance actions, inclusive of retirements, the costs of which PPL, LG&E and KU believe would be subject to rate recovery.

Modification of Mercury and Air Toxics Standards

In 2012, the EPA issued the Mercury and Air Toxics Standards (MATS) rule requiring reductions in mercury and other hazardous air pollutants from fossil fuel-fired power plants. LG&E and KU installed significant controls to achieve compliance with MATS and other rules. On May 7, 2024, the EPA issued a final rule increasing the stringency of MATS and further reducing emissions of certain hazardous air pollutants to reflect perceived developments in control technologies. Legal challenges to the rule have been filed in the D.C. Circuit Court. PPL, LG&E, and KU have reviewed the final rule and do not expect significant operational changes or additional controls to be required. On June 17, 2025, the EPA proposed in the Federal Register to repeal the 2024 MATS revisions except for the Particulate Matter Continuous Emission Monitoring System testing criteria. The EPA intends to finalize the rule revisions by the end of the 2025 calendar year.

Greenhouse Gas Standards

On May 9, 2024, the EPA issued a final rule under Section 111 of the Clean Air Act, which establishes performance standards and emissions limits aimed at reducing GHG emissions from certain new, existing, and modified fossil fuel-fired electric generating units (EGUs). In the final rule, the EPA announced it would set performance standards for existing natural gas-fired turbines in a future rule. The standards require phased implementation of carbon mitigation technologies including state-of-the-art efficiency requirements, carbon capture and sequestration, and natural gas co-firing. New natural gas EGUs would be immediately subject to the stricter efficiency standard. Legal challenges to the rule have been filed in the D.C. Circuit Court. PPL, LG&E, and KU are unable to predict the impact of new GHG reduction requirements until completion of a comprehensive review and resolution of related legal and regulatory proceedings. While the impact of new GHG reduction requirements on operations and financial results of operations could potentially be substantial, the cost of complying with such requirements is expected to be subject to rate recovery. On June 17, 2025, the EPA proposed in the Federal Register two options for repeal of the 2024 standard. In the first proposal, the EPA would determine that EGU emissions of greenhouse gases do not pose an endangerment to the health and welfare of the public and repeal the 2024 and 2015 standards for EGUs. Under an alternate proposal, the EPA would repeal the 2024 standards for existing coal, natural-gas and oil-fired steam generating units along with most standards for new combustion turbines. On July 29, 2025, the EPA proposed revocation of the 2009 endangerment finding which provides the basis for regulating GHG emissions. This proposal would leave in place efficiency standards for new combustion turbines. The EPA intends to finalize the rule changes by the end of the 2025 calendar year.

New Accounting Guidance *(All Registrants)*

There has been no new accounting guidance adopted in 2025. See Note 17 to the Financial Statements for discussion of significant accounting guidance pending adoption as of June 30, 2025.

Application of Critical Accounting Policies *(All Registrants)*

Financial condition and results of operations are impacted by the methods, assumptions and estimates used in the application of critical accounting policies. The following table summarizes the accounting policies by Registrant that are particularly important to an understanding of the reported financial condition or results of operations and require management to make estimates or other judgments of matters that are inherently uncertain. See "Item 7. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Registrants' 2024 Form 10-K for a discussion of each critical accounting policy.

	PPL	PPL Electric	LG&E	KU
Defined Benefits	X	X	X	X
Income Taxes	X	X	X	X
Regulatory Assets and Liabilities	X	X	X	X
Price Risk Management	X			
Goodwill Impairment	X		X	X
AROs			X	X
Revenue Recognition - Unbilled Revenue	X		X	X

PPL Corporation
PPL Electric Utilities Corporation
Louisville Gas and Electric Company
Kentucky Utilities Company

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Reference is made to "Risk Management" in "Item 2. Combined Management's Discussion and Analysis of Financial Condition and Results of Operations."

Item 4. Controls and Procedures

(a) Evaluation of disclosure controls and procedures.

The Registrants' principal executive officers and principal financial officers, based on their evaluation of the Registrants' disclosure controls and procedures (as defined in Rules 13a-15(e) or 15d-15(e) of the Securities Exchange Act of 1934, as amended (the Exchange Act)) have concluded that, as of June 30, 2025, the Registrants' disclosure controls and procedures are effective to ensure that material information relating to the Registrants and their consolidated subsidiaries is recorded, processed, summarized and reported within the time periods specified by the SEC's rules and forms, particularly during the period for which this quarterly report has been prepared. The principal officers have concluded that the disclosure controls and procedures are also effective to ensure that information required to be disclosed in reports filed under the Exchange Act is accumulated and communicated to management, including the principal executive and principal financial officers, to allow for timely decisions regarding required disclosure.

(b) Change in internal controls over financial reporting.

The Registrants' principal executive officers and principal financial officers have concluded that there were no changes in the Registrants' internal controls over financial reporting during the Registrants' second fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Registrants' internal control over financial reporting.

PART II. OTHER INFORMATION

Item 1. Legal Proceedings

For information regarding legal, tax, regulatory, environmental or other administrative proceedings that became reportable events or were pending in the second quarter of 2025 see:

- "Item 3. Legal Proceedings" in each Registrant's 2024 Form 10-K; and
- Notes 5, 6, 8 and 10 to the Financial Statements.

Item 1A. Risk Factors

There have been no material changes in the Registrants' risk factors from those disclosed in "Item 1A. Risk Factors" of the Registrants' 2024 Form 10-K.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

Securities Trading Plans of Directors and Executive Officers

On May 29, 2025, Mr. John R. Crockett III, President of LG&E and KU Energy LLC, adopted a trading arrangement for the sale of shares of PPL's common stock (a Rule 10b5-1 Trading Plan) that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) under the Securities Exchange Act of 1934. Mr. Crockett's Rule 10b5-1 Trading Plan, which terminates on the earlier of (i) December 31, 2025 and (ii) the date all trades specified under the plan have been executed or all orders under the plan have expired, provides for the sale of up to 15,791 shares of common stock of PPL, plus dividends on such shares prior to sale, pursuant to the terms of the plan.

Item 6. Exhibits

The following Exhibits indicated by an asterisk preceding the Exhibit number are filed herewith. The balance of the Exhibits has heretofore been filed with the SEC and pursuant to Rule 12(b)-23 are incorporated herein by reference. Exhibits indicated by a [_] are filed or listed pursuant to Item 601(b)(10)(iii) of Regulation S-K.

Certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, for the quarterly period ended June 30, 2025, filed by the following officers for the following companies:

*31(a)	- PPL Corporation's principal executive officer
*31(b)	- PPL Corporation's principal financial officer
*31(c)	- PPL Electric Utilities Corporation's principal executive officer
*31(d)	- PPL Electric Utilities Corporation's principal financial officer
*31(e)	- Louisville Gas and Electric Company's principal executive officer
*31(f)	- Louisville Gas and Electric Company's principal financial officer
*31(g)	- Kentucky Utilities Company's principal executive officer
*31(h)	- Kentucky Utilities Company's principal financial officer

Certifications pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, for the quarterly period ended June 30, 2025, furnished by the following officers for the following companies:

*32(a)	- PPL Corporation's principal executive officer and principal financial officer
*32(b)	- PPL Electric Utilities Corporation's principal executive officer and principal financial officer
*32(c)	- Louisville Gas and Electric Company's principal executive officer and principal financial officer
*32(d)	- Kentucky Utilities Company's principal executive officer and principal financial officer
101.INS	- XBRL Instance Document - the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document.
101.SCH	- XBRL Taxonomy Extension Schema
101.CAL	- XBRL Taxonomy Extension Calculation Linkbase
101.DEF	- XBRL Taxonomy Extension Definition Linkbase
101.LAB	- XBRL Taxonomy Extension Label Linkbase
101.PRE	- XBRL Taxonomy Extension Presentation Linkbase
104	- The Cover Page Interactive Data File is formatted as Inline XBRL and contained in Exhibits 101.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrants have duly caused this report to be signed on their behalf by the undersigned thereunto duly authorized. The signature for each undersigned company shall be deemed to relate only to matters having reference to such company or its subsidiaries.

PPL Corporation

(Registrant)

Date: July 31, 2025

/s/ Marlene C. Beers

Marlene C. Beers
Vice President and Controller

(Principal Accounting Officer)

PPL Electric Utilities Corporation

(Registrant)

Date: July 31, 2025

/s/ Marlene C. Beers

Marlene C. Beers
Vice President and Controller

(Principal Accounting and Financial Officer)

Louisville Gas and Electric Company

(Registrant)

Kentucky Utilities Company

(Registrant)

Date: July 31, 2025

/s/ Christopher M. Garrett

Christopher M. Garrett
Vice President-Finance and Accounting

(Principal Accounting and Financial Officer)

Exhibit 31(a)

CERTIFICATION

I, VINCENT SORGI, certify that:

1. I have reviewed this quarterly report on Form 10-Q of PPL Corporation (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ Vincent Sorgi

Vincent Sorgi
President and Chief Executive Officer
(Principal Executive Officer)
PPL Corporation

Exhibit 31(b)

CERTIFICATION

I, JOSEPH P. BERGSTEIN, JR., certify that:

1. I have reviewed this quarterly report on Form 10-Q of PPL Corporation (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ Joseph P. Bergstein, Jr.
Joseph P. Bergstein, Jr.
Executive Vice President and Chief Financial Officer
(Principal Financial Officer)
PPL Corporation

Exhibit 31(c)

CERTIFICATION

I, CHRISTINE M. MARTIN, certify that:

1. I have reviewed this quarterly report on Form 10-Q of PPL Electric Utilities Corporation (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ Christine M. Martin

Christine M. Martin
President
(Principal Executive Officer)
PPL Electric Utilities Corporation

Exhibit 31(d)

CERTIFICATION

I, MARLENE C. BEERS, certify that:

1. I have reviewed this quarterly report on Form 10-Q of PPL Electric Utilities Corporation (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ Marlene C. Beers

Marlene C. Beers
Vice President and Controller
(Principal Financial Officer)
PPL Electric Utilities Corporation

Exhibit 31(e)

CERTIFICATION

I, JOHN R. CROCKETT III, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Louisville Gas and Electric Company (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ John R. Crockett III

John R. Crockett III
President
(Principal Executive Officer)
Louisville Gas and Electric Company

Exhibit 31(f)

CERTIFICATION

I, CHRISTOPHER M. GARRETT, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Louisville Gas and Electric Company (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ Christopher M. Garrett
Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Louisville Gas and Electric Company

Exhibit 31(g)

CERTIFICATION

I, JOHN R. CROCKETT III, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Kentucky Utilities Company (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ John R. Crockett III

John R. Crockett III
President
(Principal Executive Officer)
Kentucky Utilities Company

Exhibit 31(h)

CERTIFICATION

I, CHRISTOPHER M. GARRETT, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Kentucky Utilities Company (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: July 31, 2025

/s/ Christopher M. Garrett
Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Kentucky Utilities Company

Exhibit 32(a)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR PPL CORPORATION'S FORM 10-Q FOR THE QUARTER ENDED JUNE 30, 2025

In connection with the quarterly report on Form 10-Q of PPL Corporation (the "Company") for the quarter ended June 30, 2025, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, Vincent Sorgi, the Principal Executive Officer of the Company, and Joseph P. Bergstein, Jr., the Principal Financial Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and
- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: July 31, 2025

/s/ Vincent Sorgi
Vincent Sorgi
President and Chief Executive Officer
(Principal Executive Officer)
PPL Corporation

/s/ Joseph P. Bergstein, Jr.
Joseph P. Bergstein, Jr.
Executive Vice President and Chief Financial Officer
(Principal Financial Officer)
PPL Corporation

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32(b)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR PPL ELECTRIC UTILITIES CORPORATION'S FORM 10-Q FOR THE QUARTER ENDED JUNE 30, 2025

In connection with the quarterly report on Form 10-Q of PPL Electric Utilities Corporation (the "Company") for the quarter ended June 30, 2025, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, Christine M. Martin, the Principal Executive Officer of the Company, and Marlene C. Beers, the Principal Financial Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and
- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: July 31, 2025

/s/ Christine M. Martin
Christine M. Martin
President
(Principal Executive Officer)
PPL Electric Utilities Corporation

/s/ Marlene C. Beers
Marlene C. Beers
Vice President and Controller
(Principal Financial Officer)
PPL Electric Utilities Corporation

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32(c)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR LOUISVILLE GAS AND ELECTRIC COMPANY'S FORM 10-Q FOR THE QUARTER ENDED JUNE 30, 2025

In connection with the quarterly report on Form 10-Q of Louisville Gas and Electric Company (the "Company") for the quarter ended June 30, 2025, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, John R. Crockett III, the Principal Executive Officer of the Company, and Christopher M. Garrett, the Principal Financial Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and
- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: July 31, 2025

/s/ John R. Crockett III
John R. Crockett III
President
(Principal Executive Officer)
Louisville Gas and Electric Company

/s/ Christopher M. Garrett
Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Louisville Gas and Electric Company

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32(d)

CERTIFICATE PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
FOR KENTUCKY UTILITIES COMPANY'S FORM 10-Q FOR THE QUARTER ENDED JUNE 30, 2025

In connection with the quarterly report on Form 10-Q of Kentucky Utilities Company (the "Company") for the quarter ended June 30, 2025, as filed with the Securities and Exchange Commission on the date hereof (the "Covered Report"), we, John R. Crockett III, the Principal Executive Officer of the Company, and Christopher M. Garrett, the Principal Financial Officer of the Company, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that:

- The Covered Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and
- The information contained in the Covered Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: July 31, 2025

/s/ John R. Crockett III
John R. Crockett III
President
(Principal Executive Officer)
Kentucky Utilities Company

/s/ Christopher M. Garrett
Christopher M. Garrett
Vice President-Finance and Accounting
(Principal Financial Officer)
Kentucky Utilities Company

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

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Filed Pursuant to Rule 424(b)(2)
Registration No. 333-277140-03

PROSPECTUS SUPPLEMENT
(To Prospectus dated February 16, 2024)

$500,000,000

PPL Electric Utilities

PPL Electric Utilities Corporation

5.55% First Mortgage Bonds due 2055

PPL Electric Utilities Corporation is offering $500,000,000 in aggregate principal amount of its First Mortgage Bonds, 5.55% Series due 2055 (the "Bonds"). Interest on the Bonds will be payable on February 15 and August 15 of each year, commencing February 15, 2026, and at maturity, as further described in this prospectus supplement. The Bonds will mature on August 15, 2055, unless redeemed on an earlier date. We may, at our option, redeem the Bonds, in whole at any time or in part from time to time, at the applicable redemption price described herein. See "Description of the Bonds—Redemption."

The Bonds will be secured by a lien on substantially all of our electricity distribution properties and certain of our electricity transmission properties, subject to certain exceptions and exclusions, as described in this prospectus supplement and in the accompanying prospectus. See "Description of the Bonds—Security; Lien of the Mortgage."

Investing in the Bonds involves certain risks. See "Risk Factors" on page S-5 of this prospectus supplement, on page 2 of the accompanying prospectus and beginning on page 17 of our Annual Report on Form 10-K for the year ended December 31, 2024.

These securities have not been approved or disapproved by the Securities and Exchange Commission or any state securities commission, nor has the Securities and Exchange Commission or any state securities commission determined that this prospectus supplement or the accompanying prospectus is accurate or complete. Any representation to the contrary is a criminal offense.

	Price to Public(1)	Underwriting Discount	Proceeds, Before Expenses, to Us(1)
Per Bond	99.133%	0.875%	98.258%
Total	$495,665,000	$ 4,375,000	$ 491,290,000

(1) Plus accrued interest, if any, from August 11, 2025.

The underwriters expect to deliver the Bonds to the purchasers in book-entry form through the facilities of The Depository Trust Company and for the accounts of its participants, including Clearstream Banking S.A., and Euroclear SA/NV, as operator of the Euroclear System, on or about August 11, 2025.

Joint Book-Running Managers

Barclays **Mizuho** **PNC Capital Markets LLC** **RBC Capital Markets**

Co-Managers

Huntington Capital Markets **Regions Securities LLC** **SMBC Nikko** **WauBank Securities LLC**

AmeriVet Securities	**Mischler Financial Group, Inc.**	**Roberts & Ryan**	**Siebert Williams Shank**

The date of this prospectus supplement is August 6, 2025.

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This prospectus supplement, the accompanying prospectus and any free writing prospectus that we prepare or authorize contain and incorporate by reference information that you should consider when making your investment decision. Neither we nor the underwriters have authorized anyone to provide you with different information. Neither we nor the underwriters are making an offer of these securities in any jurisdiction where the offer is not permitted. You should assume that the information contained or incorporated by reference in this prospectus supplement and the accompanying prospectus is accurate only as of its respective dates. Our business, financial condition, results of operations and prospects may have changed since those dates.

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As used in this prospectus supplement and the accompanying prospectus, the terms “we,” “our” and “us” may, depending on the context, refer to PPL Electric Utilities Corporation (“PPL Electric” or “the Company”), or to PPL Electric together with its consolidated subsidiaries, taken as a whole.

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ABOUT THIS PROSPECTUS SUPPLEMENT

This prospectus supplement is part of a registration statement that PPL Electric has filed with the Securities and Exchange Commission, or SEC, utilizing the "shelf" registration process. Under the shelf process, we are offering to sell the Bonds by means of this prospectus supplement and the accompanying prospectus. This prospectus supplement describes the specific terms of this offering. The accompanying prospectus and the information incorporated by reference therein describe our business and give more general information, some of which may not apply to this offering. Generally, when we refer only to the "prospectus," we are referring to both parts combined. You should read this prospectus supplement together with the accompanying prospectus before making a decision to invest in the Bonds. If the information in this prospectus supplement or the information incorporated by reference in this prospectus supplement is inconsistent with the accompanying prospectus, the information in this prospectus supplement or the information incorporated by reference in this prospectus supplement will apply and supersede the information in the accompanying prospectus.

Certain affiliates of PPL Electric, including PPL Corporation and certain of its other subsidiaries, have also registered their securities on the "shelf" registration statement referred to above. However, the Bonds are solely obligations of PPL Electric, and not of PPL Corporation or any of PPL Corporation's other subsidiaries. None of PPL Corporation, or its other subsidiaries, or any of PPL Electric's subsidiaries or other affiliates will guarantee or provide any credit support for the Bonds.

WHERE YOU CAN FIND MORE INFORMATION

Available Information

PPL Electric files reports and other information with the SEC. You may obtain copies of this information at the SEC's Web site (www.sec.gov).

PPL Electric's Internet Web site is at www.pplelectric.com. Our parent, PPL Corporation, maintains an Internet Web site at www.pplweb.com. On the Investors page of that Web site, PPL Corporation provides access to SEC filings of PPL Electric free of charge, as soon as reasonably practicable after filing with the SEC. Neither the information at PPL Electric's Web site nor the information at PPL Corporation's Web site is incorporated in this prospectus supplement by reference, and you should not consider it a part of this prospectus supplement.

PPL Electric's corporate offices are at 827 Hausman Road, Allentown, Pennsylvania 18104-9392. Reports and other information concerning PPL Electric also can be inspected at the offices of PPL Services Corporation at 645 Hamilton Street, Allentown, Pennsylvania 18101.

Incorporation by Reference

PPL Electric will "incorporate by reference" information into this prospectus supplement by disclosing important information to you by referring you to other documents that it files separately with the SEC. The information incorporated by reference is deemed to be part of this prospectus supplement, and later information that we file with the SEC will automatically update and supersede that information. This prospectus supplement incorporates by reference the document set forth below that have been previously filed with the SEC. These documents contain important information about PPL Electric.

SEC Filings	Period/Date
Annual Report on Form 10-K	Year ended December 31, 2024
Quarterly Reports on Form 10-Q	Quarters ended March 31, 2025 and June 30, 2025
Current Report on Form 8-K	January 2, 2025

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Additional documents that PPL Electric files with the SEC pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), between the date of this prospectus supplement and the termination of the offering of the Bonds are also incorporated herein by reference.

PPL Electric will provide without charge to each person, including any beneficial owner, to whom a copy of this prospectus supplement has been delivered, a copy of any and all of its filings with the SEC. You may request a copy of these filings by writing or telephoning PPL Electric at: PPL Electric Utilities Corporation, c/o PPL Services Corporation, 645 Hamilton Street, Allentown, Pennsylvania 18101, Attention: Treasury Department, Telephone: (610) 774-5151.

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SUMMARY

The following summary contains information about the offering by PPL Electric of its Bonds. It does not contain all of the information that may be important to you in making a decision to purchase the Bonds. For a more complete understanding of PPL Electric and the offering of the Bonds, we urge you to read carefully this entire prospectus supplement, the accompanying prospectus and the documents incorporated by reference herein, including the "Risk Factors" sections and our financial statements and the notes to those statements.

PPL Electric Utilities Corporation

PPL Electric, headquartered in Allentown, Pennsylvania, is a wholly-owned subsidiary of PPL Corporation and a regulated public utility that is an electricity transmission and distribution service provider in eastern and central Pennsylvania. PPL Electric is subject to regulation as a public utility by the Pennsylvania Public Utility Commission, and certain of its transmission activities are subject to the jurisdiction of the Federal Energy Regulatory Commission under the Federal Power Act. PPL Electric delivers electricity in its Pennsylvania service area and provides electricity supply to retail customers in that area as a provider of last resort under the Pennsylvania Electricity Generation Customer Choice and Competition Act.

The Offering

Issuer	PPL Electric Utilities Corporation
Securities Offered	$500,000,000 aggregate principal amount of PPL Electric's First Mortgage Bonds, 5.55% Series due 2055 ("Bonds")
Stated Maturity Date	August 15, 2055
Interest Payment Dates	Interest on the Bonds will be payable semi-annually in arrears on February 15 and August 15 of each year, commencing on February 15, 2026
Interest Rate	5.55% per annum
Redemption	The Bonds may be redeemed at our option, in whole at any time or in part from time to time, at the applicable redemption prices set forth in this prospectus supplement. The Bonds will not be entitled to the benefit of any sinking fund or other mandatory redemption and will not be repayable at the option of the Holder of a Bond prior to the Stated Maturity Date. See "Description of the Bonds—Redemption."
Ranking; Security	The Bonds will be secured by a lien on substantially all of our electricity distribution properties and certain of our electricity transmission properties, subject to certain exceptions and exclusions, as described in this prospectus supplement. See "Description of the Bonds—General" and "Description of the Bonds—Security; Lien of the Mortgage."
Listing	We do not intend to apply to list the Bonds on any securities exchange.

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Form and Denomination	The Bonds will initially be issued in the form of one or more global securities, without coupons, in minimum denominations of $2,000 and integral multiples of $1,000 in excess thereof, and deposited with the Trustee (as hereinafter defined) on behalf of The Depository Trust Company ("DTC"), as depository, and registered in the name of DTC or its nominee. See "Description of the Bonds—General" and "Description of the Bonds—Book-Entry Only Issuance—The Depository Trust Company."
Use of Proceeds	We intend to use the net proceeds of this offering to repay debt and for general corporate purposes. See "Use of Proceeds."
Conflicts of Interest	Certain of the underwriters or their affiliates may hold a portion of the debt that we intend to repay using the net proceeds of this offering. In such event, it is possible that one or more of the underwriters or their affiliates could receive more than 5% of the net proceeds of the offering, and in that case such underwriter could be deemed to have a conflict of interest under FINRA Rule 5121. In the event of any such conflict of interest, such underwriter would be required to conduct the distribution of Bonds in accordance with FINRA Rule 5121. If the distribution is conducted in accordance with FINRA Rule 5121, such underwriter would not be permitted to confirm a sale to an account over which it exercises discretionary authority without first receiving specific written approval from the account holder. See "Underwriting (Conflicts of Interest)—Conflicts of Interest" herein.
Reopening of the Series	We may, without the consent of the Holders of the Bonds, increase the principal amount of the series of Bonds and issue additional bonds of such series having the same ranking, interest rate, maturity and other terms as the Bonds, other than the date of initial issuance, the price to public, and, in some circumstances, the initial interest accrual date and the initial interest payment date. Any such additional bonds may, together with the Bonds, constitute a single series of securities under the Mortgage (as hereinafter defined). See "Description of the Bonds—General."
Governing Law	The Bonds and the Mortgage are governed by the laws of the State of New York, except to the extent the Trust Indenture Act of 1939, as amended (the "Trust Indenture Act"), is applicable and except where otherwise required by law. The effectiveness of the lien of the Mortgage, and the perfection and priority thereof, will be governed by Pennsylvania law.

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RISK FACTORS

Before making a decision to invest in the Bonds, you should carefully consider the risk factors described below, the risk factors described on page 2 of the accompanying prospectus, and the risk factors set forth in our Annual Report on Form 10-K for the year ended December 31, 2024, beginning on page 17, as well as the other information included in this prospectus supplement, the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus.

Risks Relating to the Bonds

Our credit ratings and ratings on the Bonds may not reflect all risks of your investment in the Bonds.

Our credit ratings are an assessment by rating agencies of our ability to pay our debts when due. Consequently, real or anticipated changes in our credit ratings will generally affect the market value of the Bonds. These credit ratings may not reflect the potential impact of risks relating to the terms or market for the Bonds. Agency ratings are not a recommendation to buy, sell or hold any security, and may be revised or withdrawn at any time by the issuing organization. Each agency's rating should be evaluated independently of any other agency's rating.

An active trading market for the Bonds may not develop.

The Bonds are a new issue of securities with no established trading market and we do not intend to apply for listing of the Bonds on any securities exchange. We cannot assure that an active trading market for the Bonds will develop. There can be no assurances as to the liquidity of any market that may develop for the Bonds, the ability of Holders to sell their Bonds or the price at which the Holders will be able to sell their Bonds. Future trading prices of the Bonds will depend on many factors including, among other things, prevailing interest rates, our operating results and the market for similar securities.

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USE OF PROCEEDS

We intend to use the net proceeds of this offering to repay short-term debt, which was incurred primarily for capital expenditures, and for general corporate purposes. At June 30, 2025, we had $385 million of outstanding short-term debt, including commercial paper borrowings, bearing interest at a weighted average interest rate of 4.63%.

CAPITALIZATION

The following table sets forth our consolidated capitalization as of June 30, 2025 on an actual basis, and on an as adjusted basis to give effect to the issuance of the Bonds in this offering. This table should be read in conjunction with our consolidated financial statements, the notes related thereto and the financial and operating data incorporated by reference into this prospectus supplement and the accompanying prospectus.

	As of June 30, 2025	
	Actual	As Adjusted
	(In millions)	
Long-term debt (including current portion)	$ 5,215	$ 5,215
Bonds offered hereby	—	500
Total long-term debt (including current portion)	5,215	5,715
Total equity	6,746	6,746
Total capitalization	$11,961	$ 12,461

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DESCRIPTION OF THE BONDS

The following summary description sets forth certain terms and provisions of the Bonds that we are offering by this prospectus supplement. Because this description is a summary, it does not describe every aspect of the Bonds or the Mortgage under which the Bonds will be issued, as described below. The Mortgage is filed as an exhibit to the registration statement of which the accompanying prospectus is a part. The Mortgage and its associated documents contain the full legal text of the matters described in this section. This summary is subject to and qualified in its entirety by reference to all of the provisions of the Bonds and the Mortgage, including definitions of certain terms used in the Mortgage. We also include references in parentheses to certain sections of the Mortgage. Whenever we refer to particular sections or defined terms of the Mortgage in this prospectus supplement, such sections or defined terms are incorporated by reference herein. The Mortgage has been qualified under the Trust Indenture Act, and you should refer to the Trust Indenture Act for provisions that apply to the Bonds.

General

We will issue the Bonds as a series of debt securities under our Indenture, dated as of August 1, 2001 (as such indenture has been and may be amended and supplemented from time to time, the "Mortgage"), with The Bank of New York Mellon, as successor trustee (the "Trustee"). The Mortgage does not limit the aggregate principal amount of bonds or other debt securities that may be issued thereunder, subject to meeting certain conditions to issuance, including those described below under "—Issuance of Additional Mortgage Securities." The Bonds and all other debt securities issued previously or hereafter under the Mortgage are collectively referred to herein as "Mortgage Securities." The Mortgage constitutes a first mortgage lien, subject to Permitted Liens and exceptions and exclusions as described below and in the accompanying prospectus, on substantially all of our tangible electricity distribution properties and certain of our electricity transmission properties located in Pennsylvania. (See "—Security; Lien of the Mortgage —Class A Bonds" below.) As of the date of this prospectus supplement, approximately $5.3 billion of bonds are issued and outstanding under the Mortgage.

The Bonds will be issued in fully registered form only, without coupons. The Bonds initially will be represented by one or more fully registered global securities (the "Global Securities") deposited with the Trustee, as custodian for DTC, as depository, and registered in the name of DTC or DTC's nominee. A beneficial interest in a Global Security will be shown on, and transfers or exchanges thereof will be effected only through, records maintained by DTC and its participants, as described below under "—Book-Entry Only Issuance—The Depository Trust Company." The authorized denominations of the Bonds will be $2,000 and any larger amount that is an integral multiple of $1,000. Except in limited circumstances described below, the Bonds will not be exchangeable for Bonds in definitive certificated form.

The Bonds are initially being offered in one series in the principal amount of $500,000,000. We may, without the consent of the Holders of the Bonds, increase the principal amount of the series of Bonds and issue additional bonds of such series having the same ranking, interest rate, maturity and other terms (other than the date of initial issuance, the price to public and, in some circumstances, the initial interest accrual date and initial interest payment date) as the Bonds, but we will not reopen a series unless the additional bonds are fungible with previously issued bonds for U.S. federal income tax purposes or such additional bonds are issued with a separate CUSIP number. Any such additional bonds may, together with the Bonds, constitute a single series of securities under the Mortgage and may be treated as a single class for all purposes under the Mortgage, including, without limitation, voting waivers and amendments.

Maturity; Interest

The Bonds will mature on August 15, 2055 (the "Stated Maturity Date") and will bear interest from August 11, 2025 at a rate of 5.55% per annum. Interest on the Bonds will be payable semi-annually in arrears on February 15 and August 15 of each year (each, an "Interest Payment Date"), commencing on February 15, 2026, and at maturity (whether at the Stated Maturity Date, upon redemption, or otherwise, "Maturity").

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Subject to certain exceptions, the Mortgage provides for the payment of interest on an Interest Payment Date only to persons in whose names the Bonds are registered at the close of business on the Regular Record Date, which will be (a) the February 1 or August 1 (whether or not a Business Day), as the case may be, immediately preceding the applicable Interest Payment Date, or (b) so long as the Bonds are global bonds in book-entry form as described below, on the Business Day immediately preceding such Interest Payment Date; except that interest payable at Maturity will be paid to the person to whom principal is paid.

Interest on the Bonds will be calculated on the basis of a 360-day year consisting of twelve 30-day months, and with respect to any period less than a full calendar month, on the basis of the actual number of days elapsed during the period.

Payment

So long as the Bonds are registered in the name of DTC, as depository for the Bonds as described herein under "—Book-Entry Only Issuance—The Depository Trust Company" or DTC's nominee, payments on the Bonds will be made as described therein.

If we default in paying interest on a Bond, we will pay such defaulted interest either:

- to Holders as of a special record date between 10 and 15 days before the proposed payment; or
- in any other lawful manner of payment that is consistent with the requirements of any securities exchange on which the Bonds may be listed for trading. (See Section 307.)

We will pay principal of and interest and premium, if any, on the Bonds at Maturity upon presentation of the Bonds at the corporate trust office of The Bank of New York Mellon in New York, New York, as our Paying Agent. In our discretion, we may change the place of payment on the Bonds, and we may remove any Paying Agent and may appoint one or more additional Paying Agents (including us or any of our affiliates). (See Section 702.)

If any Interest Payment Date, Redemption Date (as defined below) or Maturity of a Bond falls on a day that is not a Business Day, the required payment of principal, premium, if any, and/or interest will be made on the next succeeding Business Day as if made on the date such payment was due, and no interest will accrue on such payment for the period from and after such Interest Payment Date, Redemption Date or Maturity, as the case may be, to the date of such payment on the next succeeding Business Day.

"Business Day" means any day, other than a Saturday or Sunday, that is not a day on which banking institutions or trust companies in The City of New York, New York, or other city in which a paying agent for such Bond is located, are generally authorized or required by law, regulation or executive order to remain closed. (See Section 116.)

"Redemption Date", when used with respect to a Bond to be redeemed, means the date fixed for such redemption by or pursuant to the Mortgage. (See Section 101.)

Form; Transfers; Exchanges

You may have your Bonds divided into Bonds of smaller denominations (of at least $2,000 and any larger amount that is an integral multiple of $1,000) or combined into Bonds of larger denominations, as long as the total principal amount is not changed. This is called an "exchange." (See Section 305.)

So long as the Bonds are registered in the name of DTC, as depository for the Bonds as described herein under "—Book-Entry Only Issuance—The Depository Trust Company," or DTC's nominee, transfers and exchanges of beneficial interest in the Bonds will be made as described therein. In the event that the book-entry

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only system is discontinued and the Bonds are issued in certificated form, you may exchange or transfer Bonds at the corporate trust office of the Trustee. The Trustee acts as our agent for registering Bonds in the names of Holders and transferring debt securities. We may appoint another agent (including one of our affiliates) or act as our own agent for this purpose. The entity performing the role of maintaining the list of registered Holders is called the "Security Registrar." It will also perform transfers. In our discretion, we may change the place for registration of transfer of the Bonds and may designate a different entity as the Security Registrar, including us or one of our affiliates. (See Sections 305 and 702.)

There will be no service charge for any transfer or exchange of the Bonds, but you may be required to pay a sum sufficient to cover any tax or other governmental charge payable in connection therewith. We may block the transfer or exchange of (1) Bonds during a period of 15 days prior to giving any notice of redemption or (2) any Bond selected for redemption in whole or in part, except the unredeemed portion of any Bond being redeemed in part. (See Section 305.)

Redemption

We may, at our option, redeem the Bonds, in whole at any time or in part from time to time. If we redeem the Bonds before the Par Call Date (as defined below), the Bonds will be redeemed by us at a redemption price (expressed as a percentage of principal amount and rounded to three decimal places) equal to the greater of:

- (a) the sum of the present values of the remaining scheduled payments of principal and interest thereon discounted to the Redemption Date (assuming the Bonds matured on the Par Call Date) on a semi-annual basis (assuming a 360-day year consisting of twelve 30-day months) at the Treasury Rate plus 12.5 basis points less (b) interest accrued to the date of redemption, and
- 100% of the principal amount of the Bonds to be redeemed,

plus, in either case, accrued and unpaid interest on the principal amount of Bonds to be so redeemed to the Redemption Date.

If we redeem the Bonds on or after the Par Call Date, the Bonds will be redeemed by us at a redemption price equal to 100% of the principal amount of the Bonds to be so redeemed, plus accrued and unpaid interest on the principal amount of the Bonds to be so redeemed to the Redemption Date.

"*Par Call Date*" means February 15, 2055 (the date that is six months prior to the Stated Maturity Date).

"Treasury Rate" means, with respect to any Redemption Date, the yield determined by the Company in accordance with the following two paragraphs.

The Treasury Rate will be determined by the Company after 4:15 p.m., New York City time (or after such time as yields on U.S. government securities are posted daily by the Board of Governors of the Federal Reserve System), on the third business day preceding the Redemption Date based upon the yield or yields for the most recent day that appear after such time on such day in the most recent statistical release published by the Board of Governors of the Federal Reserve System designated as "Selected Interest Rates (Daily) — H.15" (or any successor designation or publication) ("H.15") under the caption "U.S. government securities–Treasury constant maturities–Nominal" (or any successor caption or heading) ("H.15 TCM"). In determining the Treasury Rate, the Company shall select, as applicable:

(1) the yield for the Treasury constant maturity on H.15 exactly equal to the period from the Redemption Date to the Par Call Date (the "Remaining Life"); or

(2) if there is no such Treasury constant maturity on H.15 exactly equal to the Remaining Life, the two yields — one yield corresponding to the Treasury constant maturity on H.15 immediately shorter than and one yield corresponding to the Treasury constant maturity on H.15 immediately longer than the

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Remaining Life — and shall interpolate to the Par Call Date on a straight-line basis (using the actual number of days) using such yields and rounding the result to three decimal places; or

(3) if there is no such Treasury constant maturity on H.15 shorter than or longer than the Remaining Life, the yield for the single Treasury constant maturity on H.15 closest to the Remaining Life.

For purposes of this paragraph, the applicable Treasury constant maturity or maturities on H.15 shall be deemed to have a maturity date equal to the relevant number of months or years, as applicable, of such Treasury constant maturity from the Redemption Date.

If on the third business day preceding the Redemption Date H.15 TCM is no longer published, the Company shall calculate the Treasury Rate based on the rate per annum equal to the semi-annual equivalent yield to maturity at 11:00 a.m., New York City time, on the second business day preceding such Redemption Date of the United States Treasury security maturing on, or with a maturity that is closest to, the Par Call Date, as applicable. If there is no United States Treasury security maturing on the Par Call Date but there are two or more United States Treasury securities with a maturity date equally distant from the Par Call Date, one with a maturity date preceding the Par Call Date and one with a maturity date following the Par Call Date, the Company shall select the United States Treasury security with a maturity date preceding the Par Call Date. If there are two or more United States Treasury securities maturing on the Par Call Date or two or more United States Treasury securities meeting the criteria of the preceding sentence, the Company shall select from among these two or more United States Treasury securities the United States Treasury security that is trading closest to par based upon the average of the bid and asked prices for such United States Treasury securities at 11:00 a.m., New York City time. In determining the Treasury Rate in accordance with the terms of this paragraph, the semi-annual yield to maturity of the applicable United States Treasury security shall be based upon the average of the bid and asked prices (expressed as a percentage of principal amount) at 11:00 a.m., New York City time, of such United States Treasury security, and rounded to three decimal places.

The Company's actions and determinations in determining the redemption price shall be conclusive and binding for all purposes, absent manifest error. The Trustee shall not be responsible to determine, calculate or verify the redemption price or any component thereof.

The Bonds will not be subject to a sinking fund or other mandatory redemption provisions and will not be repayable at the option of the Holder prior to the Stated Maturity Date.

The Bonds will be redeemable upon notice by mail between 10 days and 60 days prior to the Redemption Date.

If less than all of the Bonds are to be redeemed, in the case of certificated Bonds, the Trustee will select the Bonds, or portions thereof, to be redeemed, and in the case of global Bonds, DTC will select the Bonds or portions thereof to be redeemed in accordance with its customary policies and procedures. In the absence of any provision for selection, the Trustee will choose a method of random selection that it deems fair and appropriate. (See Sections 503 and 504.)

Bonds called for redemption will cease to bear interest on the Redemption Date. We will pay the redemption price and any accrued interest once you surrender the Bond for redemption. (See Section 505.) If only part of a Bond is redeemed, the Trustee will deliver to you a new Bond of the same series for the remaining portion without charge. (See Section 506.)

We may make any redemption at our option conditional upon the receipt by the Paying Agent, on or prior to the date fixed for redemption, of money sufficient to pay the redemption price. If the Paying Agent has not received such money by the date fixed for redemption, we will not be required to redeem such Bonds. (See Section 504.)

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Security; Lien of the Mortgage

Except as described below under this heading and under "—Issuance of Additional Mortgage Securities," and subject to the exceptions described under "—Satisfaction and Discharge," all Mortgage Securities, including the Bonds, will be secured, equally and ratably, by:

- the lien of the Mortgage, which constitutes, subject to Permitted Liens and certain exceptions and exclusions, a first mortgage lien on substantially all of our tangible electricity distribution properties and certain of our electricity transmission properties located in Pennsylvania. We sometimes refer to our property that is subject to the lien of the Mortgage as "Mortgaged Property;" and
- any Class A Bonds, as described below, delivered to the Trustee.

The Mortgage creates a lien on substantially all tangible properties of PPL Electric in Pennsylvania used in the distribution and transmission of electricity, other than property duly released from the lien thereof in accordance with the provisions of the Mortgage and certain other excepted property, and subject to certain Permitted Liens and excepted encumbrances, as described below. We sometimes refer to PPL Electric's distribution and transmission properties of the type subject to the lien of the Mortgage, exclusive of the Excepted Property described below, as "Electric Utility Property."

We may obtain the release of property from the lien of the Mortgage from time to time, upon the bases provided for such release in the Mortgage. See "—Release of Property."

Federal regulatory initiatives have from time to time encouraged separate ownership of transmission assets and provided economic incentives for divestiture of transmission assets. As a result, we have from time to time released certain portions of our transmission properties from the lien of the Mortgage upon the permitted bases as provided in the Mortgage. Since 2003, we have obtained the release from the lien of the Mortgage of transmission property having an aggregate fair value (at or near the time of release) of approximately $500 million.

Permitted Liens. The lien of the Mortgage is subject to Permitted Liens described in the Mortgage. Such Permitted Liens include liens existing at the execution date of the Mortgage; liens on property at the time we acquire such property; tax liens and other governmental charges which are not delinquent or which are being contested in good faith; mechanics', construction and materialmen's liens; certain judgment liens; easements, reservations and rights of others (including governmental entities) in our property and defects, irregularities, exceptions and limitations of title in our property; certain leases and leasehold interests; liens to secure public obligations; rights of others to take minerals, timber, electric energy or capacity, gas, water, steam or other products produced or otherwise acquired by us or by others on our property; rights and interests of Persons other than us arising out of agreements relating to the common ownership or joint use of property, and liens on the interests of such Persons in such property; liens which have been bonded or for which other security arrangements have been made; liens created in connection with the issuance of tax-exempt debt securities, Purchase Money Liens and liens related to the construction or acquisition of property, or the development or expansion of property; liens which secure specified Mortgage Securities equally and ratably with other obligations, and additional liens on any of our property (other than Excepted Property, as described below) to secure debt for borrowed money in an aggregate principal amount not exceeding 10% of the total assets of PPL Electric and its consolidated subsidiaries, as shown on the latest audited balance sheet of PPL Electric and such subsidiaries. (See Granting Clauses and Sections 101 and 707.)

The Mortgage also provides that the Trustee will have a lien, prior to the lien on behalf of the Holders of the Mortgage Securities, upon the Mortgaged Property as security for our payment of its reasonable compensation and expenses and for indemnity against certain liabilities. (See Section 1007.) Any such lien would be a Permitted Lien under the Mortgage.

Excepted Property. The lien of the Mortgage does not cover, among other things, the following types of property: property located outside of Pennsylvania; property not used by us in our electricity transmission and

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distribution business; cash and securities not paid, deposited or held under the Mortgage; contracts, leases and other agreements of all kinds; contract rights, bills, notes and other instruments, revenues, accounts receivable, claims, demands and judgments; governmental and other licenses, permits, franchises, consents and allowances; intellectual property rights and other general intangibles; vehicles, movable equipment, aircraft and vessels; all goods, stock in trade, wares, merchandise and inventory held for the purpose of sale or lease in the ordinary course of business; materials, supplies, inventory and other personal property consumable in the operation of the Mortgaged Property; fuel; hand and other portable tools and equipment; furniture and furnishings; computers and data processing, telecommunications and other facilities used primarily for administrative or clerical purposes or otherwise not necessary in connection with the operation or maintenance of electricity transmission and distribution facilities; coal, ore, gas, oil and other minerals and timber rights; electric energy and capacity, gas, steam, water and other products generated, produced, manufactured, purchased or otherwise acquired by us; real property and facilities used primarily for the production or gathering of natural gas; property which has been released from the lien of the Mortgage; and leasehold interests. We sometimes refer to property of PPL Electric not covered by the lien of the Mortgage as "Excepted Property." (See Granting Clauses.) Properties held by any of our subsidiaries, as well as properties leased from others, are not subject to the lien of the Mortgage.

We may enter into supplemental indentures with the Trustee, without the consent of the Holders, in order to subject additional property (including property that would otherwise be excepted from such lien) to the lien of the Mortgage. (See Section 1301.) This property would constitute Property Additions and would be available as a basis for the issuance of Mortgage Securities. See "—Issuance of Additional Mortgage Securities."

The Mortgage provides that after-acquired Electric Utility Property (other than Excepted Property) will be subject to the lien of the Mortgage. (See Granting Clause Second.) However, in the case of consolidation or merger (whether or not we are the surviving company) or transfer of the Mortgaged Property as or substantially as an entirety, the Mortgage will not be required to be a lien upon any of the properties either owned or subsequently acquired by the successor company except properties acquired from us in or as a result of such transfer, as well as improvements, extensions and additions (as defined in the Mortgage) to such properties and renewals, replacements and substitutions of or for any part or parts thereof. See Section 1203 and "—Consolidation, Merger and Conveyance of Assets as an Entirety."

Class A Bonds

As discussed below under "—Consolidation, Merger and Conveyance of Assets as an Entirety," we will be permitted to merge or consolidate with another company upon meeting specified requirements. Following merger or consolidation of another company into us, we could deliver to the Trustee bonds issued under an existing mortgage on the properties of such other company as the basis for issuing new Mortgage Securities. The term "Class A Mortgage" means a mortgage or deed of trust or similar indenture (i) entered into by another corporation with which we are so merged or consolidated or (ii) which constitutes a lien on property conveyed or otherwise transferred to us and the obligations have been assumed by us and, in the case of either (i) or (ii) above, is designated a "Class A Mortgage" in accordance with the Mortgage. The term "Class A Bonds" means bonds or other obligations now or hereafter issued and outstanding under any Class A Mortgage. In such event, the Mortgage Securities would be secured, additionally, by such Class A Bonds and by the lien of the Mortgage on the properties of such other company, which would be junior to the liens of such existing Class A Mortgages. (See Section 1706.)

Class A Bonds to be made the basis for the authentication and delivery of Mortgage Securities (a) will be delivered to, and registered in the name of, the Trustee or its nominee and will be owned and held by such trustee, subject to the provisions of the Mortgage, for the benefit of the Holders of all Mortgage Securities outstanding from time to time; (b) will mature or be subject to mandatory redemption on the same dates and in the same principal amounts, as such Mortgage Securities; and (c)(i) may, but need not, bear interest and (ii) may, but need not, contain provisions for redemption at our option, any such redemption to be made at a redemption price or prices not less than the principal amount of such Class A Bonds. (See Sections 1602 and 1701.) To the

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extent that Class A Bonds do not bear interest, Holders of Mortgage Securities will not have the benefit of the lien of a Class A Mortgage in respect of an amount equal to accrued interest, if any, on the Mortgage Securities; however, such Holders will nevertheless have the benefit of the lien of the Mortgage in respect of the amount of accrued interest.

Any payment by us of principal of or premium or interest on the Class A Bonds delivered to and held by the Trustee will be applied by the Trustee to the payment of any principal, premium or interest, as the case may be, in respect of the Mortgage Securities which is then due, and our obligation under the Mortgage to make such payment in respect of the Mortgage Securities will be deemed satisfied and discharged to the extent of such payment. If, at the time of any such payment of principal of Class A Bonds, there is no principal then due in respect of the Mortgage Securities, the proceeds of the payment will constitute Funded Cash and will be held by the Trustee as part of the Mortgaged Property, to be withdrawn, used or applied as provided in the Mortgage. If, at the time of any such payment of premium or interest on Class A Bonds, there is no premium or interest then due on the Mortgage Securities, the payment will be remitted to us at our request; provided, however, that if any Event of Default, as described below, has occurred and is continuing, the payment will be held as part of the Mortgaged Property until the Event of Default has been cured or waived. See Section 1702 and "—Withdrawal of Cash" below.

Any payment by us of principal of or interest or premium, if any, on Mortgage Securities authenticated and delivered on the basis of the delivery to the Trustee of Class A Bonds (other than by application of the proceeds of a payment in respect of such Class A Bonds) will, to the extent thereof, be deemed to satisfy and discharge our obligations, if any, to make a corresponding payment, in respect of such Class A Bonds which is then due. (See Section 1702.)

The Trustee may not sell, assign or otherwise transfer any Class A Bonds except to a successor trustee under the Mortgage. (See Section 1704.) At the time any Mortgage Securities which have been authenticated and delivered upon the basis of Class A Bonds cease to be outstanding (other than as a result of the application of the proceeds of the payment or redemption of such Class A Bonds), the Trustee will surrender to us, or upon our order, an equal principal amount of such Class A Bonds. (See Section 1703.)

When no Class A Bonds are outstanding under a Class A Mortgage except for Class A Bonds delivered to and held by the Trustee, then, at our request and subject to satisfaction of certain conditions, the Trustee will surrender such Class A Bonds for cancellation, the related Class A Mortgage will be satisfied and discharged, the lien of such Class A Mortgage on our property subject thereto will cease to exist and the priority of the lien of the Mortgage, as to such property, will be increased accordingly. (See Sections 1703 and 1707.) If no Class A Mortgages are in effect, the Mortgage will constitute a direct, first mortgage lien on the Company's Electric Utility Property, subject to certain Permitted Liens and certain other exclusions and exceptions as described above.

At the date of this prospectus supplement, there is no Class A Mortgage on any of our property and no Class A Bonds are held by the Trustee to secure Mortgage Securities.

Issuance of Additional Mortgage Securities

Subject to the issuance restrictions described below, the maximum principal amount of Mortgage Securities that may be authenticated and delivered under the Mortgage is unlimited. (See Section 301.) Mortgage Securities of any series may be issued from time to time on the basis of, and in an aggregate principal amount not exceeding:

- the aggregate principal amount of Class A Bonds delivered to the Trustee;
- $66^{2}/_{3}$% of the Cost or Fair Value to PPL Electric (whichever is less) of Property Additions (as described below) which do not constitute Funded Property (generally, Property Additions which have

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been made the basis of the authentication and delivery of Mortgage Securities, the release of Funded Property or the withdrawal of cash, which have been substituted for retired Funded Property or which have been used for other specified purposes) after certain deductions and additions, primarily including adjustments to offset property retirements;

- the aggregate principal amount of Retired Securities (as described below), but if Class A Bonds had been made the basis for the authentication and delivery of such Retired Securities, only after the discharge of the related Class A Mortgage; or
- an amount of cash deposited with the Trustee. (See Article Sixteen.)

Property Additions generally include any property which is owned by PPL Electric and is subject to the lien of the Mortgage. (See Section 104.)

Retired Securities means, generally, Mortgage Securities which are no longer outstanding under the Mortgage, have not been retired by the application of Funded Cash and have not been used as the basis for the authentication and delivery of Mortgage Securities, the release of property or the withdrawal of cash. (See Section 101.)

Bonds Issuable. We intend to issue the Bonds on the basis of Property Additions. At June 30, 2025, approximately $3.0 billion of Property Additions were available to be used as the basis for the authentication and delivery of Mortgage Securities; and, at that date, approximately $637 million of Retired Securities were available to be so used. (See Article Sixteen.)

Release of Property

Unless an Event of Default has occurred and is continuing, we may obtain the release from the lien of the Mortgage of any Mortgaged Property, except for Funded Cash held by the Trustee, upon delivery to the Trustee of an amount in cash equal to the amount, if any, by which $66^2/_3\%$ of the Cost of the property to be released (or, if less, the Fair Value to us of such property at the time it became Funded Property) exceeds the aggregate of:

- an amount equal to $66^2/_3\%$ of the aggregate principal amount of obligations secured by Purchase Money Liens upon the property to be released and delivered to the Trustee;
- an amount equal to $66^2/_3\%$ of the Cost or Fair Value to us (whichever is less) of certified Property Additions not constituting Funded Property after certain deductions and additions, primarily including adjustments to offset property retirements (except that such adjustments need not be made if such Property Additions were acquired or made within the 90-day period preceding the release);
- the aggregate principal amount of Mortgage Securities we would be entitled to issue on the basis of Retired Securities (with such entitlement being waived by operation of such release);
- the aggregate principal amount of Mortgage Securities delivered to the Trustee (with such Mortgage Securities to be canceled by the Trustee);
- any amount of cash and/or an amount equal to $66^2/_3\%$ of the aggregate principal amount of obligations secured by Purchase Money Liens upon the property released that is delivered to the trustee or other holder of a lien prior to the lien of the Mortgage, subject to certain limitations described in the Mortgage; and
- any taxes and expenses incidental to any sale, exchange, dedication or other disposition of the property to be released.

(See Section 1803.)

Property which is not Funded Property may generally be released from the lien of the Mortgage without depositing any cash or property with the Trustee as long as (a) the aggregate amount of Cost or Fair Value to us

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(whichever is less) of all Property Additions which do not constitute Funded Property (excluding the property to be released) after certain deductions and additions, primarily including adjustments to offset property retirements, is not less than zero or (b) the Cost or Fair Value (whichever is less) of property to be released does not exceed the aggregate amount of the Cost or Fair Value to us (whichever is less) of Property Additions acquired or made within the 90-day period preceding the release. (See Section 1804.)

The Mortgage provides simplified procedures for the release of property which has been released from the lien of a Class A Mortgage, minor properties and property taken by eminent domain, and provides for dispositions of certain obsolete property and grants or surrender of certain rights without any release or consent by the Trustee. (See Sections 1802, 1805, 1807 and 1808.)

If we retain any interest in any property released from the lien of the Mortgage, the Mortgage will not become a lien on such property or such interest therein or any improvements, extensions or additions to such property or renewals, replacements or substitutions of or for such property or any part or parts thereof. (See Section 1810.)

Withdrawal of Cash

Unless an Event of Default has occurred and is continuing, and subject to certain limitations, cash held by the Trustee may, generally, (1) be withdrawn by us (a) to the extent of $66^{2}/_{3}$% of the Cost or Fair Value to us (whichever is less) of Property Additions not constituting Funded Property, after certain deductions and additions, primarily including adjustments to offset retirements (except that such adjustments need not be made if such Property Additions were acquired or made within the 90-day period preceding the withdrawal) or (b) in an amount equal to the aggregate principal amount of Mortgage Securities that we would be entitled to issue on the basis of Retired Securities (with the entitlement to such issuance being waived by operation of such withdrawal) or (c) in an amount equal to the aggregate principal amount of any outstanding Mortgage Securities delivered to the Trustee; or (2) upon our request, be applied to (a) the purchase of Mortgage Securities in a manner and at a price approved by us or (b) the payment (or provision for payment) at stated maturity of any Mortgage Securities or the redemption (or provision for payment) of any Mortgage Securities which are redeemable (see Section 1806); provided, however, that cash deposited with the Trustee as the basis for the authentication and delivery of Mortgage Securities, as well as cash representing a payment of principal of Class A Bonds, may, in addition, be withdrawn in an amount not exceeding the aggregate principal amount of cash or Class A Bonds delivered to the Trustee, as the case may be, for such purpose. (See Sections 1605 and 1702.)

Events of Default

An “Event of Default” occurs under the Mortgage if:

- we do not pay any interest on a Mortgage Security within 30 days of the due date;
- we do not pay principal or premium, if any, on a Mortgage Security on its due date;
- we remain in breach of any other covenant under the Mortgage (excluding covenants specifically dealt with elsewhere in this section) for 90 days after we receive a written notice of such default from the Trustee or Holders of at least 25% in aggregate principal amount of outstanding Mortgage Securities stating we are in breach and requiring remedy of the breach; provided that the Trustee or such Holders can agree to extend the 90-day period and such an agreement to extend will be deemed to occur if we are diligently pursuing action to correct the default;
- we file for bankruptcy or certain other events in bankruptcy, insolvency, receivership or reorganization occur; or
- for so long as the Trustee holds any outstanding Class A Bonds that were delivered as the basis for the authentication and delivery of outstanding Mortgage Securities, the occurrence of a matured event of

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default under the related Class A Mortgage (other than any such matured event of default which (i) is not a failure to make payments on Class A Bonds and is not of similar kind or character to the Event of Default described in the immediately preceding bullet point above and (ii) has not resulted in the acceleration of the outstanding Class A Bonds outstanding under such Class A Mortgage); provided, however, that the waiver or cure of such event of default under the Class A Mortgage will constitute a waiver and cure of the corresponding Event of Default under the Mortgage, and the rescission and annulment of the consequences thereof will also constitute a rescission and annulment of the corresponding consequences under the Mortgage.

(See Section 901.)

Remedies

Acceleration

If an Event of Default occurs and is continuing, then either the Trustee or the Holders of not less than 25% in principal amount of the outstanding Mortgage Securities may declare the principal amount of all of the Mortgage Securities to be immediately due and payable. (See Section 902.)

Rescission of Acceleration

After the declaration of acceleration has been made but before any sale of any of the Mortgaged Property has been made and before the Trustee has obtained a judgment or decree for payment of the money due, such declaration and its consequences will be rescinded and annulled, if:

- we pay or deposit with the Trustee a sum sufficient to pay:
  - all overdue interest;
  - the principal of and premium, if any, which have become due otherwise than by such declaration of acceleration and interest thereon;
  - interest on overdue interest to the extent lawful; and
  - all amounts due to the Trustee under the Mortgage; and
- all Events of Default, other than the nonpayment of the principal which has become due solely by such declaration of acceleration, have been cured or waived as provided in the Mortgage.

(See Section 902.)

For more information as to waiver of defaults, see "—Waiver of Default and of Compliance" below.

Appointment of Receiver and Other Remedies

Subject to the Mortgage, under certain circumstances and to the extent permitted by law, if an Event of Default occurs and is continuing, the Trustee has the power to appoint a receiver of the Mortgaged Property, and is entitled to all other remedies available to mortgagees and secured parties under the Uniform Commercial Code or any other applicable law. (See Section 917.)

In addition to every other right and remedy provided in the Mortgage, the Trustee may exercise any right or remedy available to the Trustee in its capacity as owner and holder of Class A Bonds which arises as a result of a default or matured event of default under any Class A Mortgage, whether or not an Event of Default under the Mortgage has occurred and is continuing. (See Section 916.)

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Control by Holders; Limitations

Subject to the Mortgage, if an Event of Default occurs and is continuing, the Holders of a majority in principal amount of the outstanding Mortgage Securities will have the right to:

- direct the time, method and place of conducting any proceeding for any remedy available to the Trustee, or
- exercise any trust or power conferred on the Trustee with respect to the Mortgage Securities.

The rights of Holders to make direction are subject to the following limitations:

- the Holders' directions may not conflict with any law or the Mortgage; and
- the Holders' directions may not involve the Trustee in personal liability where the Trustee believes indemnity is not adequate.

The Trustee may also take any other action it deems proper which is not inconsistent with the Holders' direction. (See Sections 912 and 1003.)

In addition, the Mortgage provides that no Holder of any Mortgage Security will have any right to institute any proceeding, judicial or otherwise, with respect to the Mortgage, or for the appointment of a receiver or for any other remedy thereunder unless:

- that Holder has previously given the Trustee written notice of a continuing Event of Default;
- the Holders of 25% in aggregate principal amount of the outstanding Mortgage Securities have made written request to the Trustee to institute proceedings in respect of that Event of Default and have offered the Trustee reasonable indemnity against costs, expenses and liabilities incurred in complying with such request; and
- for 60 days after receipt of such notice, request and offer of indemnity, the Trustee has failed to institute any such proceeding and no direction inconsistent with such request has been given to the Trustee during such 60-day period by the Holders of a majority in aggregate principal amount of outstanding Mortgage Securities.

Furthermore, no Holder will be entitled to institute any such action if and to the extent that such action would disturb or prejudice the rights of other Holders. (See Sections 907 and 1003.)

However, each Holder has an absolute and unconditional right to receive payment when due and to bring a suit to enforce that right. (See Section 908.)

Notice of Default

The Trustee is required to give the Holders of the Mortgage Securities notice of any default under the Mortgage to the extent required by the Trust Indenture Act, unless such default has been cured or waived; except that in the case of an Event of Default of the character specified in the third bullet point under "—Events of Default" (regarding a breach of certain covenants continuing for 90 days after the receipt of a written notice of default), no such notice shall be given to such Holders until at least 60 days after the occurrence thereof. (See Section 1002.) The Trust Indenture Act currently permits the Trustee to withhold notices of default (except for certain payment defaults) if the Trustee in good faith determines the withholding of such notice is in the interests of the Holders.

We will furnish the Trustee with an annual statement as to our compliance with the conditions and covenants in the Mortgage. (See Section 705.)

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Waiver of Default and of Compliance

The Holders of a majority in aggregate principal amount of the outstanding Mortgage Securities may waive, on behalf of the Holders of all outstanding Mortgage Securities, any past default under the Mortgage, except a default in the payment of principal, premium, if any, or interest, or with respect to compliance with certain provisions of the Mortgage that cannot be amended without the consent of the Holder of each outstanding Mortgage Security affected. (See Section 913.)

Compliance with certain covenants in the Mortgage or otherwise provided with respect to Mortgage Securities may be waived by the Holders of a majority in aggregate principal amount of the affected Mortgage Securities, considered as one class. (See Section 706.)

Consolidation, Merger and Conveyance of Assets as an Entirety

Subject to the provisions described below, we have agreed to preserve our corporate existence. (See Section 704.)

We have agreed not to consolidate with or merge with or into any other entity or convey, transfer or lease our Electric Utility Property as or substantially as an entirety to any entity unless:

- the entity formed by such consolidation or into which we merge, or the entity which acquires or leases our Electric Utility Property substantially as an entirety, is an entity organized and existing under the laws of the United States of America or any State thereof or the District of Columbia, and
  - expressly assumes, by supplemental indenture, the due and punctual payment of the principal of, and premium, if any, and interest on, all the outstanding Mortgage Securities and the performance of all of our covenants under the Mortgage, and
  - confirms the lien of the Mortgage on the Mortgaged Property;
- in the case of a lease, such lease is made expressly subject to termination by (i) us or by the Trustee, and (ii) the purchaser of the property so leased at any sale thereof, at any time during the continuance of an Event of Default; and
- immediately after giving effect to such transaction, no Event of Default, and no event which after notice or lapse of time or both would become an Event of Default, will have occurred and be continuing.

(See Section 1201.)

In the case of the conveyance or other transfer of the Electric Utility Property as or substantially as an entirety to any other person, upon the satisfaction of all the conditions described above we would be released and discharged from all obligations under the Mortgage and on the Mortgage Securities then outstanding unless we elect to waive such release and discharge. (See Section 1204.)

The Mortgage does not prevent or restrict:

- any consolidation or merger after the consummation of which we would be the surviving or resulting entity;
- any conveyance or other transfer, or lease, of any part of our Electric Utility Property which does not constitute the entirety or substantially the entirety thereof; or
- any conveyance or transfer where we retain Electric Utility Property with a fair value in excess of the aggregate principal amount of all outstanding Mortgage Securities. This fair value will be determined within 90 days of the conveyance or transfer by an independent expert that we select and that is approved by the Trustee.

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(See Sections 1205 and 1206.)

Modification of Mortgage

Without Holder Consent. Without the consent of any Holders of Mortgage Securities, we and the Trustee may enter into one or more supplemental indentures for any of the following purposes:

- to evidence the succession of another entity to us;
- to add one or more covenants or other provisions for the benefit of the Holders of all or any series or tranche of Mortgage Securities, or to surrender any right or power conferred upon us;
- to add any additional Events of Default with respect to all or any series of Mortgage Securities;
- to change or eliminate any provision of the Mortgage or to add any new provision to the Mortgage that does not adversely affect the interests of the Holders in any material respect;
- to provide additional security for any Mortgage Securities;
- to establish the form or terms of any series or tranche of Mortgage Securities;
- to provide for the issuance of bearer securities;
- to evidence and provide for the acceptance of appointment of a separate or successor Trustee;
- to provide for the procedures required to permit the utilization of a noncertificated system of registration for any series or tranche of Mortgage Securities;
- to change any place or places where:
  - we may pay principal, premium, if any, and interest on Mortgage Securities of any or all series,
  - Mortgage Securities may be surrendered for transfer or exchange, and
  - notices and demands to or upon us may be served;
- to amend and restate the Mortgage as originally executed, and as amended from time to time, with such additions, deletions and other changes that do not adversely affect the interest of the Holders in any material respect; or
- to cure any ambiguity, defect or inconsistency or to make any other changes that do not materially adversely affect the interests of the Holders in any material respect.

In addition, if the Trust Indenture Act is amended after the date of the Mortgage so as to require changes to the Mortgage or so as to permit changes to, or the elimination of, provisions which, at the date of the Mortgage or at any time thereafter, were required by the Trust Indenture Act to be contained in the Mortgage, the Mortgage will be deemed to have been amended so as to conform to such amendment or to effect such changes or elimination, and we and the Trustee may, without the consent of any Holders, enter into one or more supplemental indentures to effect or evidence such amendment.

(See Section 1301.)

With Holder Consent. Except as provided above, the consent of the Holders of at least a majority in aggregate principal amount of the Mortgage Securities of all outstanding series, considered as one class, is generally required to add to, change or eliminate any of the provisions of, the Mortgage pursuant to a supplemental indenture.

However, if less than all of the series of outstanding Mortgage Securities are directly affected by a proposed supplemental indenture, then such proposal only requires the consent of the Holders of a majority in aggregate principal amount of the outstanding Mortgage Securities of all directly affected series, considered as one class.

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Moreover, if the Mortgage Securities of any series have been issued in more than one tranche and if the proposed supplemental indenture directly affects the rights of the Holders of Mortgage Securities of one or more, but less than all, of such tranches, then such proposal requires the consent of only the Holders of a majority in aggregate principal amount of the outstanding Mortgage Securities of all directly affected tranches, considered as one class.

However, no amendment or modification may, without the consent of the Holder of each outstanding Mortgage Security directly affected thereby,

- change the stated maturity of the principal or interest on any Mortgage Security (other than pursuant to the terms thereof), or reduce the principal amount, interest or premium payable or change the currency in which any Mortgage Security is payable, or impair the right to bring suit to enforce any payment;
- create any lien ranking prior to the lien of the Mortgage with respect to all or substantially all of the Mortgaged Property, or terminate the lien of the Mortgage on all or substantially all of the Mortgaged Property (other than in accordance with the terms of the Mortgage), or deprive any Holder of the benefits of the security of the lien of the Mortgage; or
- reduce the percentages of Holders whose consent is required for any supplemental indenture or waiver of compliance with any provision of the Mortgage or of any default thereunder and its consequences, or reduce the requirements for quorum and voting under the Mortgage.

A supplemental indenture which changes, modifies or eliminates any provision of the Mortgage expressly included solely for the benefit of Holders of Mortgage Securities of one or more particular series or tranches will be deemed not to affect the rights under the Mortgage of the Holders of Mortgage Securities of any other series or tranche.

(See Section 1302.)

Miscellaneous Provisions

The Mortgage provides that certain Mortgage Securities, including those for which payment or redemption money has been deposited or set aside in trust as described under "—Satisfaction and Discharge" below, will not be deemed to be "outstanding" in determining whether the Holders of the requisite principal amount of the outstanding Mortgage Securities have given or taken any demand, direction, consent or other action under the Mortgage as of any date, or are present at a meeting of Holders for quorum purposes. (See Section 101.)

We will be entitled to set any day as a record date for the purpose of determining the Holders of outstanding Mortgage Securities of any series entitled to give or take any demand, direction, consent or other action under the Mortgage, in the manner and subject to the limitations provided in the Mortgage. In certain circumstances, the Trustee also will be entitled to set a record date for action by Holders. If such a record date is set for any action to be taken by Holders of particular Mortgage Securities, such action may be taken only by persons who are Holders of such Mortgage Securities on the record date. (See Section 107.)

Satisfaction and Discharge

Any Mortgage Securities or any portion of the principal amount thereof will be deemed to have been paid and no longer outstanding for purposes of the Mortgage and, at our election, our entire indebtedness with respect to those securities will be satisfied and discharged, if there shall have been irrevocably deposited with the Trustee or any Paying Agent (other than PPL Electric), in trust:

- money sufficient, or
- in the case of a deposit made prior to the maturity of such Mortgage Securities, non-redeemable Eligible Obligations (as defined in the Mortgage) sufficient, or

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- a combination of the items listed in the preceding two bullet points, which in total are sufficient,

to pay when due the principal of, and any premium, and interest due and to become due on such Mortgage Securities or portions of such Mortgage Securities on and prior to their maturity.

(See Section 801.)

The Mortgage will be deemed satisfied and discharged when no Mortgage Securities remain outstanding and when we have paid all other sums payable by us under the Mortgage. (See Section 802.)

All moneys we pay to the Trustee or any Paying Agent on Bonds that remain unclaimed at the end of two years after payments have become due may be paid to us upon our request. Thereafter, the Holder of any such Bond may look only to us for payment. (See Section 703.)

Voting of Class A Bonds

The Mortgage provides that the Trustee will, as holder of Class A Bonds delivered as the basis for the issuance of Mortgage Securities, attend such meetings of bondholders under the related Class A Mortgages, or deliver its proxy in connection therewith, as related to matters with respect to which it, as such holder, is entitled to vote or consent. The Mortgage provides that, so long as no Event of Default has occurred and is continuing at the time of such meeting or required consent, the Trustee will, as holder of such Class A Bonds,

- vote or consent (without any consent or other action by the holders of the Mortgage Securities, except as described in the proviso of the last bullet below) in favor of amendments or modifications to the Class A Mortgage of substantially the same tenor and effect as follows:
  - to delete any provisions in any Class A Mortgage limiting the payment of dividends or distributions on our common stock or purchases of common stock;
  - to delete any provisions in any Class A Mortgage that require a sale, exchange or other disposition, or an agreement to sell, exchange or dispose, of property to be released from the lien of a Class A Mortgage;
  - to modify any provisions in any Class A Mortgage that require insurance proceeds or other payments to be paid to the trustee under such Class A Mortgage in case of any loss so that such proceeds or payments need not be paid to such trustee with respect to any loss less than the greater of (A) $10,000,000 and (B) 3% of the sum of (1) the principal amount of Mortgage Securities outstanding on the date of such particular loss and (2) the principal amount of the Class A Bonds outstanding on the date of such particular loss, other than Class A Bonds delivered to and held by the Trustee under the Mortgage;
  - to modify certain net earnings test requirements of any Class A Mortgage to facilitate issuances of variable rate debt by providing for calculations of annual interest requirements to be based on average annual rates or the initial interest rate;
  - to delete any requirement in any Class A Mortgage of a net earnings test or net earnings certificate as a condition precedent to the issuance or authentication of Class A Bonds under such Class A Mortgage;
    - to modify any Class A Mortgage to provide that the term “corporation” as used in such Class A Mortgage shall mean “corporation, limited liability company, partnership, or trust or other legal entity” and to provide that any provision requiring us to maintain our “corporate existence” shall not be interpreted to prevent us from changing from a corporation, limited liability company, partnership, trust or other legal entity to a corporation, limited liability company, partnership, trust or other legal entity; and

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- to conform any provision of a Class A Mortgage in all material respects to the correlative provision of the Mortgage, to add to a Class A Mortgage any provision not otherwise contained therein which conforms in all material respects to a provision contained in the Mortgage, to delete from a Class A Mortgage any provision to which the Mortgage contains no correlative provision, and any combination of the foregoing; and

- with respect to any amendments or modifications to any Class A Mortgage other than those amendments or modifications referred to in each of the bullet points above, vote all such Class A Bonds delivered under such Class A Mortgage, or consent with respect thereto, proportionately with the vote or consent of the holders of all other Class A Bonds outstanding under such Class A Mortgage the holders of which are eligible to vote or consent, as evidenced by a certificate delivered by the trustee under such Class A Mortgage; provided, however, that the Trustee will not vote in favor of, or consent to, any amendment or modification of a Class A Mortgage which, if it were an amendment to or modification of the Mortgage, would require the consent of Holders of Mortgage Securities as described under "Modification of Mortgage—With Holder Consent" above, without the prior consent of Holders of Mortgage Securities which would be required for such an amendment or modification of the Mortgage. (See Section 1705.)

Resignation and Removal of the Trustee; Deemed Resignation

The Trustee may resign at any time by giving written notice to us.

The Trustee may also be removed by act of the Holders of a majority in principal amount of the then outstanding Mortgage Securities of any series.

No resignation or removal of the Trustee and no appointment of a successor trustee will become effective until the acceptance of appointment by a successor trustee in accordance with the requirements of the Mortgage.

Under certain circumstances, we may appoint a successor trustee and if the successor accepts, the Trustee will be deemed to have resigned.

(See Section 1010.)

Regarding the Trustee

In addition to acting as Trustee under the Mortgage, The Bank of New York Mellon and certain of its affiliates maintain banking and trust relationships with us and some of our affiliates. The Trust Indenture Act contains limitations on the rights of trustees under indentures and could require the Trustee, if it acquires any conflicting interests within the meaning of that Act, either to eliminate such conflicts upon the occurrence of an Event of Default under the Mortgage or resign.

Governing Law

The Mortgage and the Mortgage Securities provide that they are to be governed by and construed in accordance with the laws of the State of New York except where the Trust Indenture Act is applicable or where otherwise required by law. (See Section 115.) The effectiveness of the lien of the Mortgage, and the perfection and priority thereof, will be governed by Pennsylvania law.

Book-Entry Only Issuance—The Depository Trust Company

DTC will act as the initial securities depository for the Bonds. The Bonds will be issued as fully registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. The global bonds will be deposited with the Trustee as custodian for DTC.

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DTC is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Exchange Act. DTC holds securities for its participants ("Direct Participants") and also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts, thereby eliminating the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations and certain other organizations. DTC is a wholly owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). The rules that apply to DTC and those using its system are on file with the SEC. More information about DTC can be found at www.dtcc.com and www.dtc.org.

Purchases of the Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchases, but Beneficial Owners should receive written confirmations providing details of the transactions, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which they purchased Bonds. Transfers of ownership interests on the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of the Bonds with DTC and their registration in the name of Cede & Co. or such other nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts the Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners, will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Notices will be sent to DTC.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's procedures. Under its usual procedures, DTC mails an omnibus proxy to us as soon as possible after the record date. The omnibus proxy assigns the voting or consenting rights of Cede & Co. to those Direct Participants to whose accounts the Bonds are credited on the record date. We believe that these arrangements will enable the beneficial owners to exercise rights equivalent in substance to the rights that can be directly exercised by a registered Holder of the Bonds.

Payments of principal and interest on the Bonds will be made to Cede & Co. (or such other nominee of DTC). DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from us or the Trustee, on the payable date in accordance with their respective holdings shown on DTC's records. Payments by participants to Beneficial Owners will be governed by standing instructions and customary practices and will be the responsibility of such participant and not of DTC, the Trustee or us, subject

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to any statutory or regulatory requirements as may be in effect from time to time. Payment of the Purchase Price, principal and interest to Cede & Co. (or such other nominee of DTC) is the responsibility of us or the Trustee.

Disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners is the responsibility of Direct and Indirect Participants.

Secondary market trading between Clearstream Banking, S.A. ("Clearstream") participants and/or Euroclear Bank SA/NV, as operator of the Euroclear System ("Euroclear") participants will occur in the ordinary way in accordance with the applicable rules and operating procedures of Clearstream and Euroclear, as applicable.

Cross-market transfers between participants in DTC, on the one hand, and participants in Euroclear or Clearstream, on the other hand, will be effected through DTC in accordance with the DTC's rules on behalf of Euroclear or Clearstream, as the case may be, by their respective U.S. depositaries; however, such cross-market transactions will require delivery of instructions to Euroclear or Clearstream, as the case may be, by the counterparty in such system in accordance with the rules and procedures and within the established deadlines (European time) of such system. Euroclear or Clearstream, as the case may be, will, if the transaction meets its settlement requirements, deliver instructions to its U.S. depository to take action to effect final settlement on its behalf by delivering or receiving interests in the global securities through DTC, and making or receiving payment in accordance with normal procedures for same-day fund settlement. Participants in Euroclear or Clearstream may not deliver instructions directly to their respective U.S. depositaries.

Due to time zone differences, the securities accounts of a participant in Euroclear or Clearstream purchasing an interest in a global security from a direct participant in DTC will be credited, and any such crediting will be reported to the relevant participant in Euroclear or Clearstream, during the securities settlement processing day (which must be a business day for Euroclear or Clearstream) immediately following the settlement date of DTC. Cash received in Euroclear or Clearstream as a result of sales of interests in a global security by or through a participant in Euroclear or Clearstream to a direct participant in DTC will be received with value on the settlement date of DTC but will be available in the relevant Euroclear or Clearstream cash account only as of the business day for Euroclear or Clearstream following DTC's settlement date.

A beneficial owner will not be entitled to receive physical delivery of the Bonds. Accordingly, each beneficial owner must rely on the procedures of DTC to exercise any rights under the Bonds.

DTC may discontinue providing its services as securities depository with respect to the Bonds at any time by giving us or the Trustee reasonable notice. In the event no successor securities depository is obtained, certificates for the Bonds will be printed and delivered.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that we believe to be reliable, but neither we nor the underwriters take any responsibility for the accuracy of this information.

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MATERIAL U.S. FEDERAL INCOME TAX CONSEQUENCES

The following discussion is a general summary of the material U.S. federal income tax consequences of the purchase, ownership and disposition of Bonds sold pursuant to this offering. This summary is based on the Internal Revenue Code of 1986, as amended (the "Code"), Treasury regulations promulgated thereunder, administrative positions of the Internal Revenue Service ("IRS") and judicial decisions now in effect, all of which are subject to change (possibly with retroactive effect) or to different interpretations. Additionally, this summary only addresses beneficial owners of Bonds that purchase the Bonds on original issuance in this offering at their "issue price" (i.e., the first price at which a substantial portion of the Bonds is sold for cash to persons other than bond houses, brokers or similar persons or organizations acting in the capacity of underwriters, placement agents or wholesalers), and that holds the Bonds as a "capital asset" within the meaning of Section 1221 of the Code (generally property held for investment).

This summary does not describe all of the U.S. federal income considerations that may be relevant to holders based on their particular circumstances (such as the potential application of the Medicare contribution tax on "net investment income" or the alternative minimum tax). This summary also does not address the U.S. federal income tax consequences to investors subject to special treatment under the U.S. federal income tax laws, including, for example, brokers and dealers in securities or foreign currency, traders who elect to mark the Bonds to market, partnerships (including entities or arrangements treated as partnerships for U.S. federal income tax purposes) or other pass-through entities, tax-exempt entities, banks and other financial institutions, insurance companies, regulated investment companies, real estate investment trusts, "controlled foreign corporations," "passive foreign investment companies," persons holding a Bond as part of a "straddle," "hedge," "conversion transaction" or other risk reduction transaction, persons subject to special rules applicable to former citizens and residents of the United States, persons subject to special tax accounting rules as a result of any item of gross income with respect to the Bonds being taken into account in an applicable financial statement or U.S. Holders (as defined below) that have a functional currency that is not the U.S. dollar or who hold Bonds through a non-U.S. broker or other non-U.S. intermediary. Finally, this summary does not address the application of state, local or foreign tax laws, or any aspect of U.S. federal tax law other than those pertaining to income taxation.

For purposes of this discussion, a "U.S. Holder" is a beneficial owner of a Bond that, for U.S. federal income tax purposes, is (i) a citizen or resident (as defined in Section 7701(b) of the Code) of the United States, (ii) a corporation (or an entity treated as a corporation) created or organized in the United States, any state therein or the District of Columbia, (iii) an estate the income of which is subject to U.S. federal income taxation regardless of source or (iv) a trust if a U.S. court is able to exercise primary supervision over the administration of the trust and one or more "United States persons" (within the meaning of Section 7701(a)(30) of the Code) have the authority to control all substantial decisions of the trust, or certain trusts which have a valid election in effect under applicable Treasury regulations to be treated as a United States person. Furthermore, a "Non-U.S. Holder" is a beneficial owner (other than a partnership or other entity or arrangement treated as a partnership for U.S. federal income tax purposes) of a Bond other than a U.S. Holder. If a partnership (or other entity or arrangement treated as a partnership for U.S. federal income tax purposes) holds our Bonds, the tax treatment of a partner in the partnership will generally depend upon the status of the partner and the activities of the partnership. Partnerships holding our Bonds and partners in such partnerships should consult their tax advisors.

We have not sought a ruling from the IRS with respect to the U.S. federal income tax consequences of the purchase, ownership or disposition of Bonds. There can be no assurance that the IRS will not challenge one or more of the conclusions described in this prospectus supplement. Prospective purchasers of the Bonds are advised to consult their tax advisors regarding the U.S. federal, state, local and foreign income and other tax consequences of the purchase, ownership and disposition of the Bonds.

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Effect of Certain Contingencies

In the circumstances described under "Description of the Bonds—Redemption" we may make payments on the Bonds in excess of stated interest and principal. This contingency implicates the provisions of the Treasury regulations relating to contingent payment debt instruments. Because the contingency is within our control, we intend to take the position that the possibility that any such payments will be made is remote and therefore the Bonds should not be treated as contingent payment debt instruments because of the possibility that these additional payments may be made. Our determination that these contingencies are remote is binding on a holder, unless the holder explicitly discloses a contrary treatment in the manner that is required by applicable Treasury regulations. Our determination is not, however, binding on the IRS. It is possible that the IRS might take and sustain a different position from that described above, in which case the timing, character and amount of taxable income in respect of the Bonds may be different from that described herein. Prospective holders are urged to consult their own tax advisors regarding the potential application to the Bonds of the contingent payment debt instrument rules and the consequences thereof. The remainder of this discussion assumes that the Bonds are not treated as contingent payment debt instruments.

U.S. Federal Income Tax Consequences for U.S. Holders

Interest

Generally, payments of stated interest on a Bond will be includible in a U.S. Holder's gross income and taxable as ordinary income for U.S. federal income tax purposes at the time such interest is received or accrued in accordance with the U.S. Holder's regular method of tax accounting. It is expected, and therefore this discussion assumes, that the Bonds will be issued with no more than a *de minimis* amount of original issue discount for U.S. federal income tax purposes.

Sale, Exchange, Retirement or Other Taxable Disposition of the Bonds

Upon a sale, exchange, retirement or other taxable disposition of a Bond, a U.S. Holder generally will recognize gain or loss equal to the difference between (i) the amount realized from such sale, exchange, retirement or other taxable disposition (less an amount equal to any accrued but unpaid interest, which will be taxable as interest income to the extent not previously included in gross income), and (ii) the U.S. Holder's tax basis in the Bond. A U.S. Holder's tax basis in a Bond generally will be the amount paid for such Bond. Any such gain or loss recognized by a U.S. Holder generally will be capital gain or loss and will be long term capital gain or loss if the Bond is held for more than one year. Long term capital gains of certain non-corporate U.S. Holders may be eligible for preferential tax rates. The deductibility of capital losses is subject to limitations under the Code. U.S. Holders are advised to consult their tax advisors regarding deductibility of capital losses in their particular situations.

Information Reporting and Backup Withholding

In general, information reporting requirements may apply to payments on a Bond and to the proceeds of the sale or other disposition of the Bond, unless the U.S. Holder is an exempt recipient and, if requested, establishes its status as an exempt recipient. Additionally, backup withholding, currently at a rate of 24%, may apply to such payments if a U.S. Holder (i) fails to provide a taxpayer identification number ("TIN") certified under penalties of perjury, (ii) furnishes an incorrect TIN, (iii) fails to properly report the receipt of interest or dividends or (iv) fails to certify that it is not subject to backup withholding. A U.S. Holder that does not provide us with its correct TIN also may be subject to penalties imposed by the IRS.

Backup withholding is not an additional tax. Any amounts withheld under the backup withholding rules will be allowed as a refund or a credit against a U.S. Holder's U.S. federal income tax liability provided the required information is timely furnished to the IRS.

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U.S. Federal Income Tax Consequences for Non-U.S. Holders

Interest

Subject to the discussions below under "—Information Reporting and Backup Withholding" and "—FATCA," payments of interest on the Bonds to a Non-U.S. Holder generally will not be subject to U.S. federal income or withholding tax under the "portfolio interest exemption," provided that:

- such interest is not effectively connected with such Non-U.S. Holder's conduct of a trade or business within the United States;
- the Non-U.S. Holder does not actually or constructively own 10% or more of the total combined voting power of all classes of our stock entitled to vote;
- the Non-U.S. Holder is not a "controlled foreign corporation" with respect to which we are a "related person" within the meaning of the Code;
- the Non-U.S. Holder is not a bank for U.S. federal income tax purposes whose receipt of interest is described in Section 881(c)(3)(A) of the Code; and
- the beneficial owner of the Bonds provides a properly completed and executed IRS Form W-8BEN or IRS Form W-8BEN-E, as applicable, (or successor form) certifying, under penalties of perjury, that it is not a United States person (within the meaning of Section 7701(a)(30) of the Code) and providing its name and address; or the Non-U.S. Holder holds the Bonds through certain foreign intermediaries and satisfies the certification requirements of applicable Treasury regulations.

For purposes of the discussion below, interest and gain on the sale, exchange, retirement or other disposition of the Bonds will be considered to be "U.S. trade or business income" if such income or gain is effectively connected with the conduct of a U.S. trade or business (and, if required by an applicable income tax treaty, attributable to a permanent establishment or fixed base within the United States). A Non-U.S. Holder that receives interest that is U.S. trade or business income generally will be taxed on a net income basis at regular graduated rates, in substantially the same manner as a U.S. Holder, but will be exempt from U.S. federal withholding tax as long as the Non-U.S. Holder provides us or another relevant withholding agent with the appropriate documentation (typically, a properly executed IRS Form W-8ECI (or applicable successor form)). In the case of a Non-U.S. Holder that is classified as a corporation, such U.S. trade or business income also may be subject to a branch profits tax of 30% (subject to reduction or elimination under an applicable income tax treaty).

The gross amount of payments of interest that do not qualify for the portfolio interest exemption, and that are not U.S. trade or business income, generally will be subject to U.S. federal withholding tax at a rate of 30% unless a tax treaty applies to reduce or eliminate withholding. To claim the benefits of a tax treaty, a Non-U.S. Holder must provide a properly executed IRS Form W-8BEN or IRS Form W-8BEN-E (or applicable successor form). A Non-U.S. Holder claiming the benefits of a tax treaty may be required to obtain a U.S. TIN and to provide certain documentary evidence issued by foreign governmental authorities to prove residence in the foreign country. Also, under Treasury regulations, special procedures are provided for payments through qualified intermediaries.

Sale, Exchange, Retirement or Other Taxable Disposition of the Bonds

Subject to the discussions below under "—Information Reporting and Backup Withholding" and "—FATCA," a Non-U.S. Holder generally will not be subject to U.S. federal income or withholding tax in respect of gain recognized on a sale, exchange, retirement or other taxable disposition of the Bonds (other than amounts attributable to accrued but unpaid interest, which will be treated in the manner described above under "—Non-U.S. Holders —Interest") unless:

- the gain is U.S. trade or business income (as defined above), in which case the Non-U.S. Holder generally will be subject to U.S. federal income tax on such gain on a net income basis at regular graduated rates, in substantially the same manner as a U.S. Holder (and a branch profits tax also may apply to a corporate Non-U.S. Holder); or

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- the Non-U.S. Holder is an individual who is present in the United States for 183 days or more in the taxable year of the disposition and meets certain other requirements (unless an applicable income tax treaty provides otherwise), in which case the gain generally will be taxable at a flat 30% rate (or a lower tax treaty rate, if available), subject to offset by certain U.S.-source capital losses.

Information Reporting and Backup Withholding

Information returns will be filed annually with the IRS in connection with payments that we make on the Bonds. Copies of these information returns also may be made available under the provisions of a specific tax treaty or other agreement to the tax authorities of the country in which the Non-U.S. Holder resides. Unless the Non-U.S. Holder complies with certification procedures to establish that it is not a United States person (as defined in the Code), information returns may be filed with the IRS in connection with the proceeds from a sale or other taxable disposition of a Bond, and the Non-U.S. Holder may be subject to backup withholding tax (currently at a rate of 24%) on payments on the Bonds or on the proceeds from a sale or other taxable disposition of the Bonds. The certification procedures required to claim the exemption from withholding tax on interest described above generally will satisfy the certification requirements necessary to avoid the backup withholding tax as well.

Backup withholding is not an additional tax. Any amounts withheld under the backup withholding rules will be refunded or credited against the Non-U.S. Holder's U.S. federal income tax liability, if any, provided the required information is timely furnished to the IRS.

FATCA

The Foreign Account Tax Compliance Act ("FATCA") generally imposes a U.S. federal withholding tax at a rate of 30% on interest payments on obligations that produce U.S. source income to certain foreign entities, including interest payments on the Bonds. Under current provisions of the Code, gross proceeds from a sale or other disposition of obligations that can produce U.S.-source interest, such as the Bonds, also can be subject to the FATCA withholding tax. Treasury regulations have been proposed, however, that would eliminate FATCA withholding tax on such gross proceeds. According to the preamble to such proposed Treasury regulations, taxpayers generally may rely on the proposed Treasury regulations until final Treasury regulations are issued (which regulations could be subject to change).

In the case of payments made to a foreign financial institution ("FFI"), whether as a beneficial owner or intermediary, FATCA withholding tax generally will be imposed, subject to certain exceptions, unless such institution enters into and complies with an agreement with the IRS to, among other things, collect and provide to the U.S. tax authorities certain information regarding U.S. account holders of such institution (which would include certain equity and debt holders of such institution, as well as certain account holders that are foreign entities with U.S. owners), or qualifies for an exemption from the FATCA rules. In the case of payments made to a foreign entity that is not a FFI, FATCA withholding tax generally will be imposed, subject to certain exceptions, unless such foreign entity provides the withholding agent with a certification that it does not have any substantial U.S. owner (generally, any specified United States person that directly or indirectly owns more than 10% of such entity) or that identifies its substantial U.S. owners or qualifies for an exemption from these rules and provides documentation (such as an IRS Form W-8BEN-E). We will not pay additional amounts to holders with respect to any amounts required to be withheld under FATCA. Prospective investors are encouraged to consult their own tax advisors regarding the implications of FATCA to their acquisition, ownership and disposition of the Bonds.

THE U.S. FEDERAL INCOME TAX DISCUSSION SET FORTH ABOVE DOES NOT PURPORT TO COVER ALL OF THE U.S. FEDERAL INCOME TAX CONSIDERATIONS THAT MAY BE RELEVANT TO HOLDERS BASED ON THEIR PARTICULAR CIRCUMSTANCES. PROSPECTIVE HOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISORS WITH RESPECT TO THE TAX CONSEQUENCES TO THEM OF THE PURCHASE, OWNERSHIP AND DISPOSITION OF THE BONDS, INCLUDING THE TAX CONSEQUENCES UNDER STATE, LOCAL, FOREIGN AND OTHER TAX LAWS AND THE POSSIBLE EFFECTS OF CHANGES IN U.S. FEDERAL OR OTHER TAX LAWS.

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UNDERWRITING (CONFLICTS OF INTEREST)

The Company and the underwriters for the offering named below, for whom Barclays Capital Inc., Mizuho Securities USA LLC, PNC Capital Markets LLC and RBC Capital Markets, LLC are acting as Representatives, have entered into an underwriting agreement with respect to the Bonds. Subject to certain conditions, each underwriter has severally, but not jointly, agreed to purchase the principal amount of Bonds indicated in the following table:

Underwriters	Principal Amount of Bonds
Barclays Capital Inc.	$ 100,000,000
Mizuho Securities USA LLC	$ 100,000,000
PNC Capital Markets LLC	$ 100,000,000
RBC Capital Markets, LLC	$ 100,000,000
Huntington Securities, Inc.	$ 20,000,000
Regions Securities LLC	$ 20,000,000
SMBC Nikko Securities America, Inc.	$ 20,000,000
WauBank Securities LLC	$ 20,000,000
AmeriVet Securities, Inc.	$ 5,000,000
Mischler Financial Group, Inc.	$ 5,000,000
Roberts & Ryan, Inc.	$ 5,000,000
Siebert Williams Shank & Co., LLC	$ 5,000,000
Total	$ 500,000,000

The underwriters are committed to take and pay for all of the Bonds being offered, if any are taken. The offering of the Bonds by the underwriters is subject to receipt and acceptance and subject to the underwriters' right to reject any order in whole or in part.

Bonds sold by the underwriters to the public will initially be offered at the initial price to the public set forth on the cover of this prospectus supplement. Any Bonds sold by the underwriters to securities dealers may be sold at a discount from the initial price to the public of up to 0.525% of the principal amount of the Bonds. Any such securities dealers may resell any Bonds purchased from the underwriters to certain other brokers or dealers at a discount from the initial price to the public of up to 0.350% of the principal amount of the Bonds. If all the Bonds are not sold at the initial price to the public, the underwriters may change the offering price and the other selling terms.

The Bonds are a new issue of securities with no established trading market. We do not intend to apply for the Bonds to be listed on any securities exchange or to arrange for the Bonds to be quoted in any quotation system. The Company has been advised by the underwriters that the underwriters intend to make a market in the Bonds as permitted by applicable laws and regulations. The underwriters are not obligated, however, to do so and any such market making may be discontinued at any time without notice at the sole discretion of the underwriters. Accordingly, no assurance can be given as to the liquidity of, or trading markets for, the Bonds.

In connection with the offering, the underwriters may purchase and sell Bonds in the open market. These transactions may include short sales, stabilizing transactions and purchases to cover positions created by short sales. Short sales involve the sale by the underwriters of a greater number of Bonds than they are required to purchase in the offering. Stabilizing transactions consist of certain bids or purchases made for the purpose of preventing or retarding a decline in the market price of the Bonds while the offering is in progress.

The underwriters also may impose a penalty bid. This occurs when a particular underwriter repays to the underwriters a portion of the underwriting discount received by it because the representatives have repurchased Bonds sold by or for the account of such underwriter in stabilizing or short covering transactions.

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These activities by the underwriters, as well as other purchases by the underwriters for their own accounts, may stabilize, maintain or otherwise affect the market price of the Bonds. As a result, the price of the Bonds may be higher than the price that otherwise might exist in the open market. If these activities are commenced, they may be discontinued by the underwriters at any time without notice. These transactions may be effected in the over-the-counter market or otherwise.

The Company estimates that its share of the total expenses of the offering, excluding the underwriting discount, will be approximately $1 million.

The Company has agreed to indemnify the several underwriters against certain liabilities, including liabilities under the Securities Act of 1933, as amended.

The underwriters and their respective affiliates are full service financial institutions engaged in various activities, which may include sales and trading, commercial and investment banking, advisory, investment management, investment research, principal investment, hedging, market making, brokerage and other financial and non-financial activities and services. Certain of the underwriters and their respective affiliates have provided, and may in the future provide, a variety of these services to the Company and to persons and entities with relationships with the Company, for which they received or will receive customary fees and expenses. In particular, certain of the underwriters or their affiliates are agents or lenders under the credit or other borrowing facilities of the Company and its affiliates.

In the ordinary course of their various business activities, the underwriters and their respective affiliates, officers, directors and employees may purchase, sell or hold a broad array of investments and actively trade securities, derivatives, loans, commodities, currencies, credit default swaps and other financial instruments for their own account and for the accounts of their customers, and such investment and trading activities may involve or relate to assets, securities and/or instruments of the Company (directly, as collateral securing other obligations or otherwise) and/or persons and entities with relationships with the Company. Certain of the underwriters and their affiliates that have a lending relationship with us routinely hedge their credit exposure to us consistent with their customary risk management policies. Typically, such underwriters and their affiliates would hedge such exposure by entering into transactions which consist of either the purchase of credit default swaps or the creation of short positions in our securities, including potentially the Bonds offered hereby. Any such short positions could adversely affect future trading prices of the Bonds offered hereby. The underwriters and their respective affiliates may also communicate independent investment recommendations, market color or trading ideas and/or publish or express independent research views in respect of such assets, securities or instruments and may at any time hold, or recommend to clients that they should acquire, long and/or short positions in such assets, securities and instruments.

It is expected that delivery of the Bonds will be made on or about the date specified on the cover page of this prospectus supplement, which will be the third business day (T+3) following the date of this prospectus supplement. Under Rule 15c6-1 under the Exchange Act, trades in the secondary market generally are required to settle within one business day (T+1), unless the parties to any such trade expressly agree otherwise. Accordingly, the purchasers who wish to trade the Bonds on the date of this prospectus supplement or the next succeeding business day will be required to specify an alternate settlement cycle at the time of any such trade to prevent a failed settlement. Purchasers of the Bonds who wish to trade the Bonds on the date of this prospectus supplement or the next succeeding business day should consult their own advisors.

Conflicts of Interest

Certain of the underwriters or their affiliates may hold a portion of the debt that we intend to repay using the proceeds of this offering. In such event, it is possible that one or more of the underwriters or their affiliates could receive more than 5% of the net proceeds of the offering, and in that case such underwriter could be deemed to have a conflict of interest under FINRA Rule 5121. In the event of any such conflict of interest, such underwriter would be required to conduct the distribution of Bonds in accordance with FINRA Rule 5121. If the distribution

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is conducted in accordance with FINRA Rule 5121, such underwriter would not be permitted to confirm a sale to an account over which it exercises discretionary authority without first receiving specific written approval from the account holder.

Notices to Prospective Investors

This prospectus supplement does not constitute an offer to sell to, or a solicitation of an offer to buy from, anyone in any country or jurisdiction (i) in which such an offer or solicitation is not authorized, (ii) in which any person making such offer or solicitation is not qualified to do so or (iii) in which any such offer or solicitation would otherwise be unlawful. No action has been taken that would, or is intended to, permit a public offer of the Bonds or possession or distribution of this prospectus or any other offering or publicity material relating to the Bonds in any country or jurisdiction (other than the United States) where any such action for that purpose is required.

Canada

The Bonds may be sold in Canada only to purchasers purchasing, or deemed to be purchasing, as principal that are accredited investors, as defined in National Instrument 45-106 *Prospectus Exemptions* or subsection 73.3(1) of the *Securities Act* (Ontario), and are permitted clients, as defined in National Instrument 31-103 *Registration Requirements, Exemptions and Ongoing Registrant Obligations*. Any resale of the Bonds must be made in accordance with an exemption from, or in a transaction not subject to, the prospectus requirements of applicable securities laws.

Securities legislation in certain provinces or territories of Canada may provide a purchaser with remedies for rescission or damages if this prospectus supplement or the accompanying prospectus (including any amendment hereto or thereto) contains a misrepresentation, provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for particulars of these rights or consult with a legal advisor.

Pursuant to section 3A.3 of National Instrument 33-105 *Underwriting Conflicts* (NI 33-105), the underwriters are not required to comply with the disclosure requirements of NI 33-105 regarding underwriter conflicts of interest in connection with this offering.

European Economic Area

The Bonds are not intended to be offered, sold or otherwise made available to and should not be offered, sold or otherwise made available to any retail investor in the European Economic Area ("EEA"). For these purposes, a retail investor means a person who is one (or more) of: (i) a retail client as defined in point (11) of Article 4(1) of Directive 2014/65/EU (as amended, "MiFID II"); or (ii) a customer within the meaning of Directive (EU) 2016/97 (as amended), where that customer would not qualify as a professional client as defined in point (10) of Article 4(1) of MiFID II; or (iii) not a qualified investor as defined in Regulation (EU) 2017/1129 (as amended, the "Prospectus Regulation"). Consequently, no key information document required by Regulation (EU) 1286/2014 (as amended, the "PRIIPs Regulation") for offering or selling the Bonds or otherwise making them available to retail investors in the EEA has been prepared and therefore offering or selling the Bonds or otherwise making them available to any retail investor in the EEA may be unlawful under the PRIIPs Regulation.

This prospectus supplement and the accompanying prospectus have been prepared on the basis that any offer of the Bonds in any member state of the EEA will be made pursuant to an exemption under the Prospectus Regulation from the requirement to publish a prospectus for offers of the Bonds. This prospectus supplement and the accompanying prospectus are not a prospectus for the purposes of the Prospectus Regulation.

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Hong Kong

This prospectus supplement and the accompanying prospectus do not constitute nor are they intended to be an offer or invitation to the public in Hong Kong to acquire the Bonds. The Bonds have not been, and may not and will not be offered or sold in Hong Kong, by means of any document, other than (i) to "professional investors" as defined in the Securities and Futures Ordinance (Cap. 571, Laws of Hong Kong) and any rules made thereunder, or (ii) in other circumstances which do not result in the document being a "prospectus" as defined in the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32, Laws of Hong Kong) and which do not constitute an offer to the public within the meaning of that Ordinance. No advertisement, invitation or document relating to the Bonds has been, may be or will be issued, or has been, may be, or will be in the possession of any person for the purpose of issue (in each case whether in Hong Kong or elsewhere), which is directed at, or the contents of which are likely to be accessed or read by, the public of Hong Kong (except if permitted to do so under the securities laws of Hong Kong) other than with respect to the Bonds which are or are intended to be disposed of only to persons outside Hong Kong or only to "professional investors" as defined in the Securities and Futures Ordinance (Cap. 571, Laws of Hong Kong) and any rules made thereunder.

The contents of this prospectus supplement and the accompanying prospectus have not been reviewed, endorsed or approved by any Hong Kong regulatory authorities, including the Securities and Futures Commission and the Companies Registry of Hong Kong and neither have they been nor will they be registered with the Registrar of Companies in Hong Kong. The Bonds may not be offered for subscription to members of the public in Hong Kong. You are advised to exercise caution in relation to the offer. If you are in doubt about any contents of this prospectus supplement and the accompanying prospectus, you should obtain independent professional advice. Each person acquiring the Bonds will be required, and is deemed by the acquisition of the Bonds, to confirm that such person is aware of the restriction on offers of the Bonds described in this prospectus supplement, the accompanying prospectus and the relevant offering documents and that such person is not acquiring, and has not been offered any Bonds in circumstances that contravene any such restrictions and that such person has complied with all relevant laws, rules and regulations applicable to it/him/her and the jurisdiction(s) where such person or its/his/her assets are located.

Japan

This offering of the Bonds has not been and will not be registered pursuant to Article 4, Paragraph 1 of the Financial Instruments and Exchange Act of Japan (Act No. 25 of April 13, 1948, as amended; the "FIEA"). Accordingly, the Bonds may not be offered or sold, directly or indirectly, in Japan or to, or for the account or benefit of, any "resident" of Japan (which term as used herein means any person resident in Japan, including any corporation or other entity organized under the laws of Japan), or to, or for the account or benefit of, others for re-offering or resale, directly or indirectly, in Japan or to, or for the account or benefit of, any resident of Japan, except pursuant to an exemption from the registration requirements of, and otherwise in compliance with, the FIEA and any other applicable laws, regulations and ministerial guidelines of Japan in effect at the relevant time.

Switzerland

This prospectus supplement and the accompanying prospectus are not intended to constitute an offer or solicitation to purchase or invest in the Bonds. The Bonds may not be publicly offered, directly or indirectly, in Switzerland within the meaning of the Swiss Financial Services Act ("FinSA") and no application has or will be made to admit the Bonds to trading on any trading venue (exchange or multilateral trading facility) in Switzerland. Neither this prospectus supplement and the accompanying prospectus nor any other offering or marketing material relating to the Bonds constitutes a prospectus pursuant to the FinSA, and neither this prospectus supplement and the accompanying prospectus nor any other offering or marketing material relating to the Bonds may be publicly distributed or otherwise made publicly available in Switzerland.

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United Kingdom

The Bonds are not intended to be offered, sold or otherwise made available to and should not be offered, sold or otherwise made available to any retail investor in the United Kingdom ("UK"). For these purposes, a retail investor means a person who is one (or more) of: (i) a retail client, as defined in point (8) of Article 2 of Regulation (EU) No 2017/565 as it forms part of domestic law by virtue of the European Union (Withdrawal) Act 2018 (as amended, "EUWA"); (ii) a customer within the meaning of the provisions of the Financial Services and Markets Act 2000 (as amended, the "FSMA") and any rules or regulations made under the FSMA to implement Directive (EU) 2016/97, where that customer would not qualify as a professional client, as defined in point (8) of Article 2(1) of Regulation (EU) No 600/2014 as it forms part of domestic law by virtue of the EUWA; or (iii) not a qualified investor as defined in Article 2 of Regulation 2017/1129/EU as it forms part of domestic law by virtue of the EUWA (the "UK Prospectus Regulation"). Consequently, no key information document required by Regulation (EU) 1286/2014 as it forms part of domestic law by virtue of the EUWA (the "UK PRIIPs Regulation") for offering or selling the Bonds or otherwise making them available to retail investors in the UK has been prepared and therefore offering or selling the Bonds or otherwise making them available to any retail investor in the UK may be unlawful under the UK PRIIPs Regulation. This prospectus supplement and the accompanying prospectus have been prepared on the basis that any offer of Bonds in the UK will be made pursuant to an exemption under the UK Prospectus Regulation from the requirement to publish a prospectus. This prospectus supplement and the accompanying prospectus are not prospectuses for the purposes of the UK Prospectus Regulation.

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EXPERTS

The consolidated financial statements of PPL Electric Utilities Corporation as of December 31, 2024 and 2023, and for each of the three years in the period ended December 31, 2024, incorporated by reference in this prospectus supplement by reference to PPL Electric Utilities Corporation's Annual Report on Form 10-K for the year ended December 31, 2024, have been audited by Deloitte & Touche LLP, an independent registered public accounting firm, as stated in their report. Such financial statements are incorporated by reference in reliance upon the report of such firm given their authority as experts in accounting and auditing.

VALIDITY OF THE BONDS

Troutman Pepper Locke LLP, Atlanta, Georgia, and W. Eric Marr, Esq., Associate General Counsel of PPL Services Corporation, will pass upon the validity of the Bonds for PPL Electric. Hunton Andrews Kurth LLP, New York, New York, will pass upon the validity of the Bonds for the underwriters. However, all matters pertaining to the organization of PPL Electric and PPL Electric's title to its property and the liens of the Mortgage upon PPL Electric's properties will be passed upon only by Mr. Marr. As to matters involving the law of the Commonwealth of Pennsylvania, Troutman Pepper Locke LLP and Hunton Andrews Kurth LLP will rely on the opinion of Mr. Marr. As to all matters involving the law of the State of New York, Mr. Marr will rely on the opinion of Troutman Pepper Locke LLP. Hunton Andrews Kurth LLP acts, and in the past has acted, as counsel to certain affiliates of PPL Electric in various matters.

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PROSPECTUS

PPL Corporation
PPL Capital Funding, Inc.
PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, Pennsylvania 18101-1179
(610) 774-5151

Louisville Gas and Electric Company
220 West Main Street
Louisville, Kentucky 40202
(502) 627-2000

Kentucky Utilities Company
One Quality Street
Lexington, Kentucky 40507
(502) 627-2000

PPL Corporation

Common Stock, Preferred Stock,
Stock Purchase Contracts, Stock Purchase Units and Depositary Shares

PPL Capital Funding, Inc.

Debt Securities and Subordinated Debt Securities
Guaranteed by PPL Corporation as described in a supplement to this prospectus

PPL Electric Utilities Corporation

Debt Securities

Louisville Gas and Electric Company

Debt Securities

Kentucky Utilities Company

Debt Securities

We will provide the specific terms of these securities in supplements to this prospectus. You should read this prospectus and the supplements carefully before you invest.

We may offer the securities directly or through underwriters or agents. The applicable prospectus supplement will describe the terms of any particular plan of distribution.

Investing in the securities involves certain risks. See "Risk Factors" on page 2.

PPL Corporation's common stock is listed on the New York Stock Exchange and trades under the symbol "PPL."

These securities have not been approved or disapproved by the Securities and Exchange Commission or any state securities commission, nor has the Securities and Exchange Commission or any state securities commission determined that this prospectus is accurate or complete. Any representation to the contrary is a criminal offense.

The date of this prospectus is February 16, 2024.

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ABOUT THIS PROSPECTUS

This prospectus is part of a registration statement that PPL Corporation, PPL Capital Funding, Inc. ("PPL Capital Funding"), PPL Electric Utilities Corporation ("PPL Electric"), Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") have each filed with the Securities and Exchange Commission, or SEC, using the "shelf" registration process. Under this shelf process, we may, from time to time, sell combinations of the securities described in this prospectus in one or more offerings. Each time we sell securities, we will provide a prospectus supplement that will contain a description of the securities we will offer and specific information about the terms of that offering. The prospectus supplement may also add, update or change information contained in this prospectus. You should read both this prospectus and any prospectus supplement together with additional information described under "Where You Can Find More Information."

We may use this prospectus to offer from time to time:

- shares of PPL Corporation Common Stock, par value $.01 per share ("PPL Common Stock");
- shares of PPL Corporation Preferred Stock, par value $.01 per share ("PPL Preferred Stock");
- contracts or other rights to purchase shares of PPL Common Stock or PPL Preferred Stock ("PPL Stock Purchase Contracts");
- stock purchase units, each representing (1) a PPL Stock Purchase Contract and (2) PPL Preferred Stock or debt securities or preferred trust securities of third parties (such as debt securities or subordinated debt securities of PPL Capital Funding, preferred trust securities of a subsidiary trust or United States Treasury securities) that are pledged to secure the stock purchase unit holders' obligations to purchase PPL Common Stock or PPL Preferred Stock under the PPL Stock Purchase Contracts;
- PPL Corporation's Depositary Shares, issued under a deposit agreement and representing a fractional interest in PPL Preferred Stock;
- PPL Capital Funding's unsecured and unsubordinated debt securities ("PPL Capital Funding Debt Securities");
- PPL Capital Funding's unsecured and subordinated debt securities ("PPL Capital Funding Subordinated Debt Securities");
- PPL Electric's First Mortgage Bonds issued under PPL Electric's 2001 indenture, as amended and supplemented, which will be secured by the lien of the 2001 indenture on PPL Electric's electricity distribution and certain transmission properties, subject to certain exceptions to be described in a prospectus supplement;
- LG&E's First Mortgage Bonds issued under LG&E's 2010 indenture, as amended and supplemented, which will be secured by the lien of the 2010 indenture on LG&E's Kentucky electricity generation, transmission and distribution properties and natural gas distribution properties, subject to certain exceptions to be described in a prospectus supplement; and
- KU's First Mortgage Bonds issued under KU's 2010 indenture, as amended and supplemented, which will be secured by the lien of the 2010 indenture on KU's Kentucky electricity generation, transmission and distribution properties, subject to certain exceptions to be described in a prospectus supplement.

We sometimes refer to the securities listed above collectively as the "Securities."

PPL Corporation will fully and unconditionally guarantee the payment of principal, premium and interest on the PPL Capital Funding Debt Securities and PPL Capital Funding Subordinated Debt Securities as will be described in supplements to this prospectus. We sometimes refer to PPL Corporation's guarantees of PPL Capital Funding Debt Securities as "PPL Guarantees" and PPL Corporation's guarantees of PPL Capital Funding Subordinated Debt Securities as the "PPL Subordinated Guarantees."

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Information contained herein relating to each registrant is filed separately by such registrant on its own behalf. No registrant makes any representation as to information relating to any other registrant or Securities or guarantees issued by any other registrant, except that information relating to PPL Capital Funding's Securities is also attributed to PPL Corporation.

As used in this prospectus, the terms "we," "our" and "us" generally refer to:

- PPL Corporation with respect to Securities, PPL Guarantees or PPL Subordinated Guarantees issued by PPL Corporation or PPL Capital Funding;
- PPL Electric, with respect to Securities issued by PPL Electric;
- LG&E, with respect to Securities issued by LG&E; and
- KU, with respect to Securities issued by KU.

For more detailed information about the Securities, the PPL Guarantees and the PPL Subordinated Guarantees, you can read the exhibits to the registration statement. Those exhibits have been either filed with the registration statement or incorporated by reference to earlier SEC filings listed in the registration statement.

RISK FACTORS

Investing in the Securities involves certain risks. You are urged to read and consider the risk factors relating to an investment in the Securities described in the Annual Reports on Form 10-K of PPL Corporation, PPL Electric, LG&E and KU, as applicable, for the year ended December 31, 2023, and incorporated by reference in this prospectus. Before making an investment decision, you should carefully consider these risks as well as other information we include or incorporate by reference in this prospectus. The risks and uncertainties we have described are not the only ones affecting PPL Corporation, PPL Electric, LG&E and KU. The prospectus supplement applicable to each type or series of Securities we offer and our other filings incorporated by reference herein and therein may contain a discussion of additional risks applicable to an investment in us and the particular type of Securities we are offering under that prospectus supplement.

FORWARD-LOOKING INFORMATION

Certain statements included or incorporated by reference in this prospectus, including statements concerning expectations, beliefs, plans, objectives, goals, strategies, future events or performance and underlying assumptions and other statements that are other than statements of historical fact are "forward-looking statements" within the meaning of the federal securities laws. Although we believe that the expectations and assumptions reflected in these statements are reasonable, there can be no assurance that these expectations will prove to be correct. Forward-looking statements are subject to many risks and uncertainties, and actual results may differ materially from the results discussed in forward-looking statements. In addition to the specific factors discussed in the "Risk Factors" section in this prospectus and our reports that are incorporated by reference, the following are among the important factors that could cause actual results to differ materially and adversely from the forward-looking statements:

- strategic acquisitions, dispositions, or similar transactions, and our ability to consummate these business transactions or realize expected benefits from them;
- pandemic health events or other catastrophic events such as fires, earthquakes, explosions, floods, droughts, tornadoes, hurricanes and other extreme weather-related events (including events potentially caused or exacerbated by climate change) and their impact on economic conditions, financial markets and supply chains;

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- capital market conditions, including the availability of capital, credit or insurance, changes in interest rates and certain economic indices, and decisions regarding capital structure;
- volatility in or the impact of other changes in financial markets, commodity prices and economic conditions, including inflation;
- weather and other conditions affecting generation, transmission and distribution operations, operating costs and customer energy use;
- the outcome of rate cases or other cost recovery, revenue or regulatory proceedings;
- the direct or indirect effects on PPL or its subsidiaries or business systems of cyber-based intrusion or the threat of cyberattacks;
- significant changes in the demand for electricity;
- expansion of alternative and distributed sources of electricity generation and storage;
- the effectiveness of our risk management programs, including commodity and interest rate hedging;
- defaults by counterparties or suppliers for energy, capacity, coal, natural gas or key commodities, goods or services;
- a material decline in the market value of PPL's equity;
- significant decreases in the fair value of debt and equity securities and their impact on the value of assets in defined benefit plans, and the related cash funding requirements if the fair value of those assets decline;
- interest rates and their effect on pension and retiree medical liabilities, asset retirement obligation liabilities, interest payable on certain debt securities, and the general economy;
- the potential impact of any unrecorded commitments and liabilities of PPL and its subsidiaries;
- new accounting requirements or new interpretations or applications of existing requirements;
- adverse changes in the corporate credit ratings or securities analyst rankings of PPL and its securities;
- any requirement to record impairment charges pursuant to Generally Accepted Accounting Principles with respect to any of our significant investments;
- laws or regulations to reduce emissions of greenhouse gases or the physical effects of climate change;
- continuing ability to access fuel supply for LG&E and KU, as well as the ability to recover fuel costs and environmental expenditures in a timely manner at LG&E and KU and natural gas supply costs at LG&E and Rhode Island Energy ("RIE");
- war, armed conflicts, terrorist attacks, or similar disruptive events, including the ongoing conflicts in Ukraine, the Red Sea and Gaza;
- changes in political, regulatory or economic conditions in states or regions where PPL or its subsidiaries conduct business;
- the ability to obtain necessary governmental permits and approvals;
- changes in state or federal tax laws or regulations;
- changes in state, federal or foreign legislation or regulatory developments;
- the impact of any state, federal or foreign investigations applicable to PPL and its subsidiaries and the energy industry;
- our ability to attract and retain qualified employees;
- the effect of changing expectations and demands of our customers, regulators, investors and stakeholders, including views on environmental, social and governance concerns;

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- the effect of any business or industry restructuring;
- development of new projects, markets and technologies;
- performance of new ventures;
- collective labor bargaining negotiations and labor costs; and
- the outcome of litigation involving PPL and its subsidiaries.

Any forward-looking statements should be considered in light of these important factors and in conjunction with other documents we file with the SEC.

New factors that could cause actual results to differ materially from those described in forward-looking statements emerge from time to time, and it is not possible for us to predict all such factors, or the extent to which any such factor or combination of factors may cause actual results to differ from those contained in any forward-looking statement. Any forward-looking statement speaks only as of the date on which such statement is made and, we undertake no obligation to update the information contained in the statement to reflect subsequent developments or information.

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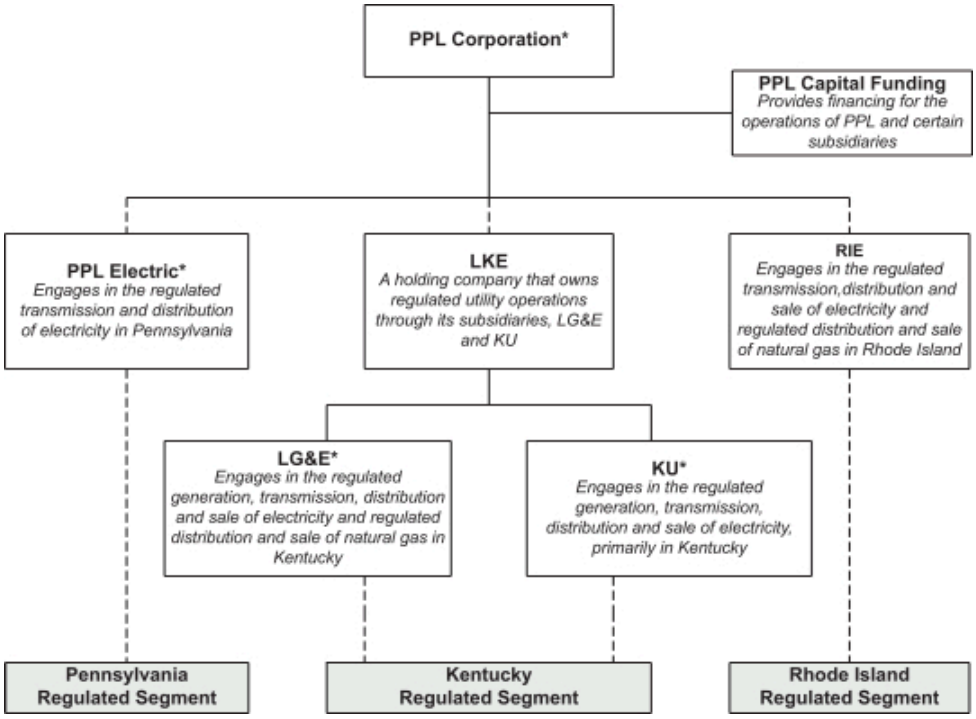
PPL CORPORATION

PPL Corporation, headquartered in Allentown, Pennsylvania, is a utility holding company, incorporated in 1994. PPL Corporation, through its regulated utility subsidiaries, delivers electricity to customers in Pennsylvania, Kentucky, Virginia, and Rhode Island; delivers natural gas to customers in Kentucky and Rhode Island; and generates electricity from power plants in Kentucky.

PPL Corporation's principal subsidiaries are shown below (* denotes a registrant hereunder):



PPL Corporation conducts its operations through the following segments:

Kentucky Regulated

The Kentucky Regulated segment consists primarily of the regulated electricity generation, transmission and distribution operations conducted by LG&E and KU, as well as LG&E's regulated distribution and sale of natural gas. As of December 31, 2023, LG&E provided electric service to approximately 436,000 customers and provided natural gas service to approximately 335,000 customers in Kentucky, and KU delivered electricity to approximately 573,000 customers in Kentucky and Virginia. See "Louisville Gas and Electric Company" and "Kentucky Utilities Company," respectively, for more information.

Pennsylvania Regulated

The Pennsylvania Regulated segment includes the regulated electricity transmission and distribution operations of PPL Electric. As of December 31, 2023, PPL Electric delivered electricity to approximately 1.5 million customers in eastern and central Pennsylvania. See "PPL Electric Utilities Corporation" below for more information.

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Rhode Island Regulated

The Rhode Island Regulated segment consists primarily of the regulated electricity transmission and distribution operations and regulated distribution and sale of natural gas conducted by RIE. As of December 31, 2023, RIE delivered electric service to approximately 500,000 customers and natural gas service to approximately 270,000 customers in Rhode Island.

PPL Corporation's subsidiaries, including PPL Electric, LG&E, KU and RIE, are separate legal entities and are not liable for the debts of PPL Corporation, and PPL Corporation is not liable for the debts of its subsidiaries (other than under the PPL Guarantees of PPL Capital Funding Debt Securities and PPL Subordinated Guarantees of PPL Capital Funding Subordinated Debt Securities). None of PPL Electric, LG&E, KU or RIE will guarantee or provide other credit or funding support for the Securities to be offered by PPL Corporation pursuant to this prospectus.

PPL CAPITAL FUNDING, INC.

PPL Capital Funding is a Delaware corporation and wholly owned subsidiary of PPL Corporation. PPL Capital Funding's primary business is to provide PPL Corporation with financing for its operations. PPL Corporation will fully and unconditionally guarantee the payment of principal, premium and interest on the PPL Capital Funding Debt Securities pursuant to the PPL Guarantees and the PPL Capital Funding Subordinated Debt Securities pursuant to the PPL Subordinated Guarantees, as will be described in supplements to this prospectus.

PPL ELECTRIC UTILITIES CORPORATION

PPL Electric, headquartered in Allentown, Pennsylvania, is a wholly owned subsidiary of PPL Corporation, incorporated in Pennsylvania in 1920 and a regulated public utility that is an electricity transmission and distribution service provider in eastern and central Pennsylvania. As of December 31, 2023, PPL Electric delivered electricity to approximately 1.5 million customers in a 10,000 square mile territory in 29 counties of eastern and central Pennsylvania. PPL Electric also provides electricity to retail customers in this area as a provider of last resort under the Pennsylvania Electricity Generation Customer Choice and Competition Act.

PPL Electric is subject to regulation as a public utility by the Pennsylvania Public Utility Commission, and certain of its transmission activities are subject to the jurisdiction of the Federal Energy Regulatory Commission ("FERC") under the Federal Power Act.

Neither PPL Corporation nor any of its subsidiaries or affiliates will guarantee or provide other credit or funding support for the Securities to be offered by PPL Electric pursuant to this prospectus.

LOUISVILLE GAS AND ELECTRIC COMPANY

LG&E, headquartered in Louisville, Kentucky, is a wholly owned subsidiary of LG&E and KU Energy LLC ("LKE") and a regulated utility engaged in the generation, transmission, distribution and sale of electricity and distribution and sale of natural gas in Kentucky.

As of December 31, 2023, LG&E provided electric service to approximately 436,000 customers in Louisville and adjacent areas in Kentucky, covering approximately 700 square miles in nine counties and provided natural gas service to approximately 335,000 customers in its electric service area and eight additional counties in Kentucky.

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LG&E is subject to regulation as a public utility by the Kentucky Public Service Commission ("KPSC"), and certain of its transmission activities are subject to the jurisdiction of the FERC under the Federal Power Act. LG&E was incorporated in 1913.

Neither PPL Corporation nor any of its subsidiaries or affiliates will guarantee or provide other credit or funding support for the Securities to be offered by LG&E pursuant to this prospectus.

KENTUCKY UTILITIES COMPANY

KU, headquartered in Lexington, Kentucky, is a wholly owned subsidiary of LKE and a regulated utility engaged in the generation, transmission, distribution and sale of electricity in Kentucky and Virginia.

As of December 31, 2023, KU provided electric service to approximately 545,000 customers in 77 counties in central, southeastern and western Kentucky, approximately 28,000 customers in five counties in southwestern Virginia, covering approximately 4,800 non-contiguous square miles. As of December 31, 2023, KU also sold wholesale electricity to two municipalities in Kentucky under load following contracts. In Virginia, KU operates under the Old Dominion Power name.

KU is subject to regulation as a public utility by the KPSC and the Virginia State Corporation Commission, and certain of its transmission and wholesale power activities are subject to the jurisdiction of the FERC under the Federal Power Act. KU was incorporated in Kentucky in 1912 and in Virginia in 1991.

Neither PPL Corporation nor any of its subsidiaries or affiliates will guarantee or provide other credit or funding support for the Securities to be offered by KU pursuant to this prospectus.

The offices of PPL Corporation, PPL Capital Funding and PPL Electric are located at Two North Ninth Street, Allentown, Pennsylvania 18101-1179 (Telephone number (610) 774-5151).

The offices of LG&E are located at 220 West Main Street, Louisville, Kentucky 40202 (Telephone number (502) 627-2000).

The offices of KU are located at One Quality Street, Lexington, Kentucky 40507 (Telephone number (502) 627-2000).

The information above concerning PPL Corporation, PPL Capital Funding, PPL Electric, LG&E and KU and, if applicable, their respective subsidiaries is only a summary and does not purport to be comprehensive. For additional information about these companies, including certain assumptions, risks and uncertainties involved in the forward-looking statements contained or incorporated by reference in this prospectus, you should refer to the information described in "Where You Can Find More Information."

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USE OF PROCEEDS

Except as otherwise described in a prospectus supplement, the net proceeds from the sale of the PPL Capital Funding Debt Securities and the PPL Capital Funding Subordinated Debt Securities will be loaned to PPL Corporation and/or its subsidiaries, and PPL Corporation and/or its subsidiaries are expected to use the proceeds of such loans, and the proceeds of the other Securities issued by PPL Corporation, for general corporate purposes, including repayment of debt. Except as otherwise described in a prospectus supplement, each of PPL Electric, LG&E and KU is expected to use the proceeds of the Securities it issues for general corporate purposes, including repayment of debt and for capital expenditures.

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WHERE YOU CAN FIND MORE INFORMATION

Available Information

PPL Corporation, PPL Electric, LG&E and KU each file reports and other information with the SEC. The SEC maintains an Internet site that contains information PPL Corporation, PPL Electric, LG&E and KU have filed electronically with the SEC, which you can access over the Internet at http://www.sec.gov.

PPL Corporation's Internet Web site is www.pplweb.com. Under the "Investors" heading of that website, PPL Corporation provides access to all SEC filings of PPL Corporation, PPL Electric, LG&E and KU free of charge, as soon as reasonably practicable after filing with the SEC. The information at PPL Corporation's Internet Web site is not incorporated in this prospectus by reference, and you should not consider it a part of this prospectus.

In addition, reports, proxy statements and other information concerning PPL Corporation, PPL Electric, LG&E and KU, as applicable, can be inspected at Two North Ninth Street, Allentown, Pennsylvania 18101-1179.

Incorporation by Reference

Each of PPL Corporation, PPL Electric, LG&E and KU will "incorporate by reference" information into this prospectus by disclosing important information to you by referring you to another document that it files separately with the SEC. The information incorporated by reference is deemed to be part of this prospectus, and later information that we file with the SEC will automatically update and supersede that information. This prospectus incorporates by reference the documents set forth below that have been previously filed with the SEC. These documents contain important information about the registrants.

PPL Corporation

SEC Filings (File No. 1-11459)	Period/Date
Annual Report on Form 10-K	Year ended December 31, 2023
PPL Corporation's 2023 Notice of Annual Meeting and Proxy Statement (portions thereof incorporated by reference into PPL Corporation's Annual Report on Form 10-K for the year ended December 31, 2022)	Filed on April 4, 2023
Current Reports on Form 8-K	Filed on January 5, 2024

PPL Electric

SEC Filings (File No. 1-905)	Period/Date
Annual Report on Form 10-K	Year ended December 31, 2023
Current Reports on Form 8-K	Filed on January 5, 2024

LG&E

SEC Filings (File No. 1-2893)	Period/Date
Annual Report on Form 10-K	Year ended December 31, 2023

KU

SEC Filings (File No. 1-3464)	Period/Date
Annual Report on Form 10-K	Year ended December 31, 2023

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Additional documents that PPL Corporation, PPL Electric, LG&E and KU file with the SEC pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, between the date of this prospectus and the termination of the offering of the Securities are also incorporated herein by reference. In addition, any additional documents that PPL Corporation, PPL Electric, LG&E or KU file with the SEC pursuant to these sections of the Exchange Act after the date of the filing of the registration statement containing this prospectus, and prior to the effectiveness of the registration statement, are also incorporated herein by reference. Unless specifically stated to the contrary, none of the information that PPL Corporation, PPL Electric, LG&E or KU files or discloses under Items 2.02 or 7.01 of any Current Report on Form 8-K that have been furnished or may from time to time be furnished with the SEC is or will be incorporated by reference into, or otherwise included in, this prospectus.

Each of PPL Corporation, PPL Electric, LG&E and KU will provide without charge to each person, including any beneficial owner, to whom a copy of this prospectus has been delivered, a copy of any and all of its filings with the SEC. You may request a copy of these filings by writing or telephoning the appropriate registrant at:

Two North Ninth Street
Allentown, Pennsylvania 18101-1179
Attention: Treasurer
Telephone: 1-800-345-3085

No separate financial statements of PPL Capital Funding are included herein or incorporated herein by reference. PPL Corporation and PPL Capital Funding do not consider those financial statements to be material to holders of the PPL Capital Funding Debt Securities or PPL Capital Funding Subordinated Debt Securities because (1) PPL Capital Funding is a wholly owned subsidiary that was formed for the primary purpose of providing financing for PPL Corporation and its subsidiaries, (2) PPL Capital Funding does not currently engage in any independent operations and (3) PPL Capital Funding is a finance subsidiary and does not currently plan to engage, in the future, in more than minimal independent operations. See “PPL Capital Funding.” Accordingly, PPL Corporation and PPL Capital Funding do not expect PPL Capital Funding to file such reports.

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EXPERTS

The consolidated financial statements of PPL Corporation and PPL Electric Utilities Corporation and the financial statements of Louisville Gas and Electric Company and Kentucky Utilities Company incorporated by reference in this Prospectus by reference to their Annual Reports on Form 10-K for the year ended December 31, 2023, and the effectiveness of PPL Corporation's internal control over financial reporting have been audited by Deloitte & Touche LLP, an independent registered public accounting firm, as stated in their reports. Such financial statements are incorporated by reference in reliance upon the reports of such firm, given their authority as experts in accounting and auditing.

VALIDITY OF THE SECURITIES AND THE PPL GUARANTEES

Davis Polk & Wardwell LLP, New York, New York, and W. Eric Marr, Esq., Senior Counsel of PPL Services Corporation will pass upon the validity of the Securities, the PPL Guarantees and the PPL Subordinated Guarantees for PPL Corporation and PPL Capital Funding. Bracewell LLP, New York, New York and Mr. Marr will pass upon the validity of any PPL Electric Securities for PPL Electric. Bracewell LLP and John P. Fendig, Esq., Senior Counsel of PPL Services Corporation will pass upon the validity of any LG&E and KU Securities for those issuers. Hunton Andrews Kurth LLP, New York, New York will pass upon the validity of the Securities, the PPL Guarantees and the PPL Subordinated Guarantees for any underwriters or agents. Bracewell LLP, Davis Polk & Wardwell LLP and Hunton Andrews Kurth LLP will rely on the opinion of Mr. Marr as to matters involving the law of the Commonwealth of Pennsylvania and on the opinion of Mr. Fendig as to matters involving the laws of the Commonwealths of Kentucky and Virginia.

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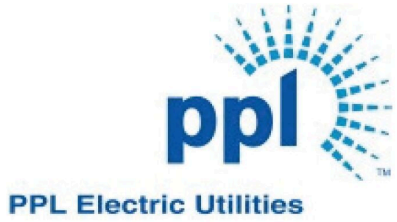
$500,000,000



PPL Electric Utilities Corporation

$500,000,000 5.55% First Mortgage Bonds due 2055

PROSPECTUS SUPPLEMENT

August 6, 2025

Joint Book-Running Managers

Barclays **Mizuho** **PNC Capital Markets LLC** **RBC Capital Markets**

Co-Managers

Huntington Capital Markets	**Regions Securities LLC**	**SMBC Nikko**	**WauBank Securities LLC**
AmeriVet Securities	**Mischler Financial Group, Inc.**	**Roberts & Ryan**	**Siebert Williams Shank**

Q.2. Supply projected capital requirements and sources of the filing utility, its parent and system - consolidated - for the test year and each of 3 comparable future years.

A.2. Attachment III-F-2 provides the requested information through the FPFTY period ending June 30, 2027 for PPL Corporation (Parent) and PPL Electric Utilities Corporation (Filing Utility). A forecast beyond the FPFTY is unavailable.

PPL CORPORATION
REQUIREMENTS AND SOURCES OF FUNDS

	HTY-1	HTY	FTY	FPFTY
PPL Consolidated				
Sources & Uses ($000's)				
Cash from Operations	$ 1,967,675	$ 2,393,466	$ 2,833,567	$ 3,258,969
Total Capital Expenditures	(2,553,000)	(3,269,000)	(5,040,667)	(5,536,372)
Other Investing Activities	14,000	16,000	-	-
Free Cash Flow before Dividends	**$ (571,325)**	**$ (859,534)**	**$ (2,207,099)**	**$ (2,277,404)**
Total Dividends (Paid)/Received	(723,000)	(772,000)	(826,330)	(892,967)
Free Cash Flow after Dividends	**$ (1,294,325)**	**$ (1,631,534)**	**$ (3,033,429)**	**$ (3,170,370)**
Less: Security Maturities				
Total Maturities - Long Term Debt	(103,000)	-	(1,218,625)	(158,250)
Total Maturities - Preferred Stock	-	-	-	
Repurchase of Common Stock	-	-	-	
Purchase of Investment Securities	-	-	-	
Sale of Investment Securities	9,000	(13,000)	-	-
Proceeds on Sale of Marketable Securities	-	-	-	
Proceeds on Sale of NDT Funds	-	-	-	
Proceeds from EAs		-	-	
Proceeds from RECs	-	-	-	
Change in restricted cash	-	-	-	
Cost of Issuing/Retiring Debt	(24,000)	(21,000)	(57,410)	(28,865)
Capital from Minority Interest	-	-	-	
Dividend to Minority Shareholder	-	-	-	
Purchase of Treasury Stock	-	-	-	
Other Financing Activities	-	-	-	
Currency Effects		-	-	
Other	(15,000)	(34,000)	(57,410)	(28,865)
Total Financing Requirements	**$ 1,412,325**	**$ 1,665,534**	**$ 4,309,464**	**$ 3,357,485**
Financing Activity				
Debt Issuances	1,273,000	746,000	4,500,000	2,300,000
Issue of Preferred Stock	-	-	-	
Issue of Common Stock	-	7,000	438,171	539,277
Intercompany Equity Transfers	-	-	-	-
Change in Intercompany Debt	-	-	-	(0)
Use of/(Increase in) Cash on Hand	(6,675)	15,534	276,295	(5,298)
Change in Short-term Debt	146,000	897,000	(905,001)	523,507
Total Financing Sources	**$ 1,412,325**	**$ 1,665,534**	**$ 4,309,464**	**$ 3,357,485**
Unrestricted Cash & Equivalents - Beginning	**$ 325,566**	**$ 282,308**	**$ 293,932**	**$ 28,627**
Short-term debt - Beginning	**$ 242,675**	**$ 389,167**	**$ 1,285,966**	**$ 380,965**
Unrestricted Cash & Equivalents - Ending	**$ 282,308**	**$ 293,932**	**$ 28,627**	**$ 33,925**
Short-term debt - Ending	**$ 389,167**	**$ 1,285,966**	**$ 380,965**	**$ 904,472**

PPL ELECTRIC UTILITIES CORPORATION
REQUIREMENTS AND SOURCES OF FUNDS

	HTY-1	HTY	FTY	FPFTY
PPL Electric Consolidated				
Sources & Uses ($000's)				
Cash from Operations	$ 1,027,338	$ 1,066,157	$ 1,210,937	$ 1,327,592
	-	-	-	-
Total Capital Expenditures	(1,085,000)	(1,413,000)	(1,803,197)	(1,998,999)
Sale of Assets	-	-	-	-
Other Investing Activities	(495,000)	516,000	-	-
Free Cash Flow before Dividends	**$ (552,662)**	**$ 169,157**	**$ (592,260)**	**$ (671,407)**
Total Dividends (Paid)/Received	(344,000)	(398,000)	(418,800)	(482,800)
Free Cash Flow after Dividends	**$ (896,662)**	**$ (228,843)**	**$ (1,011,060)**	**$ (1,154,207)**
Less: Security Maturities				
Total Maturities - Long Term Debt	(90,000)	-	-	(108,250)
Total Maturities - Preferred Stock	-	-	-	-
Repurchase of Common Stock	-	-	-	-
Purchase of Investment Securities	-	-	-	
Sale of Investment Securities	-	-	-	
Proceeds on Sale of Marketable Securities	-	-	-	
Proceeds on Sale of NDT Funds	-	-	-	
Proceeds from EAs	-	-	-	
Proceeds from RECs	-	-	-	
Change in restricted cash	-	-	-	
Cost of Issuing/Retiring Debt	(7,000)	(1,000)	(11,250)	(5,625)
Capital from Minority Interest	-	-	-	
Dividend to Minority Shareholder	-	-	-	
Purchase of Treasury Stock	-	-	-	
Other Financing Activities	-	-	-	
Currency Effects	-	-	-	
Other	(7,000)	(1,000)	(11,250)	(5,625)
Total Financing Requirements	**$ 993,662**	**$ 229,843**	**$ 1,022,310**	**$ 1,268,082**
Financing Activity				
Debt Issuances	649,000	-	1,000,000	500,000
Issue of Preferred Stock	-	-	-	-
Issue of Common Stock	-	-	-	-
Intercompany Equity Transfers	461,000	(152,000)	1,050,000	200,000
Change in Intercompany Debt	-	-	(629,448)	573,380
Use of/(Increase in) Cash on Hand	13,662	(2,157)	(13,892)	(5,298)
Change in Short-term Debt	(130,000)	384,000	(384,350)	-
Total Financing Sources	**$ 993,662**	**$ 229,843**	**$ 1,022,310**	**$ 1,268,082**
Unrestricted Cash & Equivalents - Beginning	**$ 26,236**	**$ 12,575**	**$ 14,732**	**$ 28,624**
Short-term debt - Beginning	**$ 129,827**	**$ -**	**$ 384,350**	**$ -**
Unrestricted Cash & Equivalents - Ending	**$ 12,575**	**$ 14,732**	**$ 28,624**	**$ 33,922**
Short-term debt - Ending	**$ -**	**$ 384,350**	**$ -**	**$ -**

Note: A forecast beyond the FPFTY is unavailable.

Q.3. State what coverage requirements or capital structure ratios are required in the most restrictive of applicable indentures/charter tests and how these measures have been computed.

A.3. PPL Electric Utilities Corporation is the borrower under a credit agreement that contains a financial covenant requiring that the debt to total capitalization not exceed 70%. The manner in which the interest coverage ratio is computed is provided in Attachment III-F-3.

PPL ELECTRIC UTILITIES CORPORATION

Debt to Total Capitalization Credit Facility Covenant

PPL Electric Utilities Corporation is the borrower under a credit agreement, dated December 6, 2021, pursuant to which it has the ability to make cash borrowings and to request the lenders to issue letters of credit. This credit facility contains a financial covenant requiring that the debt to total capitalization not exceed 70%. The covenant and pertinent definitions from the credit agreement are as follows:

Section 6.09 Consolidated Debt to Consolidated Capitalization Ratio. The ratio of Consolidated Debt of the Applicable Reporting Entity to Consolidated Capitalization of the Applicable Reporting Entity shall not exceed 70%, measured as of the end of each fiscal quarter

"Consolidated Capitalization" means, with respect to each Borrower, the sum of, without duplication, (A) the Consolidated Debt (without giving effect to clause (b) of the definition of "Consolidated Debt") and (B) the consolidated shareowners' equity (determined in accordance with GAAP) of the common, preference and preferred shareowners of the Applicable Reporting Entity and minority interests recorded on the Applicable Reporting Entity's consolidated financial statements (excluding from shareowners' equity (i) the effect of all unrealized gains and losses reported under Financial Accounting Standards Board Accounting Standards Codification Topic 815 in connection with (x) forward contracts, futures contracts, options contracts or other derivatives or hedging agreements for the future delivery of electricity, capacity, fuel or other commodities and (y) Interest Rate Protection Agreements, foreign currency exchange agreements or other interest or exchange rate hedging arrangements and (ii) the balance of accumulated other comprehensive income/loss of the Applicable Reporting Entity on any date of determination solely with respect to the effect of any pension and other post-retirement benefit liability adjustment recorded in accordance with GAAP), except that for purposes of calculating Consolidated Capitalization of the Applicable Reporting Entity, Consolidated Debt of the Applicable Reporting Entity shall exclude Non-Recourse Debt and Consolidated Capitalization of the Applicable Reporting Entity shall exclude that portion of shareowners' equity attributable to assets securing Non-Recourse Debt. "Consolidated Debt" means, with respect to each Borrower, the consolidated Debt of the Applicable Reporting Entity and its Consolidated Subsidiaries (determined in accordance with GAAP), except that for purposes of this definition (a) Consolidated Debt shall exclude Non-Recourse Debt of the Applicable Reporting Entity and its Consolidated Subsidiaries, and (b) Consolidated Debt shall exclude (i) Hybrid Securities of the Applicable Reporting Entity and its Consolidated Subsidiaries in an aggregate amount as shall not exceed 15% of Consolidated Capitalization and (ii) Equity-

Linked Securities in an aggregate amount as shall not exceed 15% of Consolidated Capitalization.

"Debt" of any Person means, without duplication, (i) all obligations of such Person for borrowed money, (ii) all obligations of such Person evidenced by bonds, debentures, notes or similar instruments, (iii) all Guarantees by such Person of Debt of others, (iv) all Capital Lease Obligations and Synthetic Leases of such Person, (v) all obligations of such Person in respect of Interest Rate Protection Agreements, foreign currency exchange agreements or other interest or exchange rate hedging arrangements (the amount of any such obligation to be the net amount that would be payable upon the acceleration, termination or liquidation thereof), but only to the extent that such net obligations exceed (1) in the case of the Company or the Guarantor, $150,000,000 and (2) in the case of the Designated Borrower, $75,000,000, in each case, in the aggregate and (vi) all obligations of such Person as an account party in respect of letters of credit and bankers' acceptances; provided, however, that "Debt" of such Person does not include (a) obligations of such Person under any installment sale, conditional sale or title retention agreement or any other agreement relating to obligations for the deferred purchase price of property or services, (b) obligations under agreements relating to the purchase and sale of any commodity, including any power sale or purchase agreements, any commodity hedge or derivative (regardless of whether any such transaction is a "financial" or physical transaction), (c) any trade obligations or other obligations of such Person incurred in the ordinary course of business or (d) obligations of such Person under any lease agreement (including any lease intended as security) that is not a Capital Lease or a Synthetic Lease.

"Non-Recourse Debt" means, with respect to a Borrower, Debt that is nonrecourse to any Applicable Loan Party, or any asset of any Applicable Loan Party.

"Applicable Reporting Entity" means, (a) with respect to the Company, the Guarantor, and (b) with respect to the Designated Borrower, the Designated Borrower.

"Loan Parties" means the Guarantor and each Borrower or, as the context requires, the Applicable Loan Parties

Q.4. A schedule of comparative financial data shall be supplied for the test year, the most immediately available annual historical period, prior to the test year, and the 2 calendar years most immediately preceding the test year. Changes in Moody's/S&P ratings, noted on this schedule, shall be accompanied by the Moody's/S&P write-up of such change, if available. The following financial data and ratios shall be supplied for the utility's parent, where applicable, if not available for the utility.

a) Times interest earned ratio - pre-tax and post-tax basis.
b) Preferred stock dividend coverage ratio - post-tax basis.
c) Times fixed charges earned ratio - pre-tax basis.
d) Earnings per share.
e) Dividend per share.
f) Average dividend yield (52-week high/low common stock price).
g) Average book value per share.
h) Average market price per share.
i) Market price-book value ratio.
j) Earnings-book value ratio (per share basis, average book value).
k) Dividend payout ratio.
l) AFUDC as a % of earnings available for common equity.
m) Construction work in progress as a % of net utility plant.
n) Effective income tax rate.
o) Internal cash generations as a % of total capital requirements.

A.4. Attachment III-F-4a provides the requested comparative financial data.

Attachment III-F-4b provides the requested write-up from S&P.

Attachment III-F-4c provides the requested write-up from Moody's.

PPL ELECTRIC UTILITIES CORPORATION

Comparative Financial Data

III-F-4	Description	HTY 7/1/2023 6/30/2025	HTY 7/1/2024 6/30/2025	FTY 7/1/2025 6/30/2026	FPFTY 7/1/2026 6/30/2027
a.	Times interest earned ratio—pre-tax and post-tax basis.	4.20	4.17	(b)	(b)
b.	Preferred stock dividend coverage ratio—post-tax basis.	N/A	N/A	(b)	(b)
c.	Times fixed charges earned ratio—pre-tax basis.	4.20	4.17	(b)	(b)
d.	Earnings per share. (a)	$1.68	$2.04	(b)	(b)
e.	Dividend per share. (a)	$1.00	$1.06	(b)	(b)
f.	Average dividend yield (52-week high/low common stock price). (a)	3.0%	3.2%	(b)	(b)
g.	Average book value per share. (a)	$19.01	$19.19	(b)	(b)
h.	Average market price per share. (a)	$26.47	$33.03	(b)	(b)
i.	Market price-book value ratio. (a)	1.74	1.72	(b)	(b)
j.	Earnings-book value ratio (per share basis, average book value). (a)	8.8%	10.6%	(b)	(b)
k.	Dividend payout ratio. (a)	59.4%	52.1%	(b)	(b)
l.	AFUDC as a % of earnings available for common equity.	4.9%	6.5%	(b)	(b)
m.	Construction work in progress as a % of net utility plant.	6.3%	8.2%	(b)	(b)
n.	Effective income tax rate.	24.0%	23.0%	(b)	(b)
o.	Internal cash generations as a % of total capital requirements.	95.1%	76.0%	(b)	(b)

(a) Information presented for PPL Corporation, as it is not applicable to PPL Electric.

(b) Requested data for the Future Test Year and Fully Projected Test Year is confidential since it deals with a release of projected financial information. This information will be provided to the PA PUC upon the issuance of an appropriate protective order concerning the confidentiality of such information and will be provided to any party to the rate proceeding upon the execution of an agreement with PPL Electric to hold such information in strict confidence and not to disclose it to any person, whether or not a party to the proceeding, who has not executed a similar confidentiality agreement with PPL Electric.

S&P Global
Ratings

RatingsDirect®

Research Update:

PPL Corp. And Subsidiary Ratings Affirmed On NECO Purchase, Outlook Stable; PPL Electric Utilities Upgraded To 'A/A-1'

May 27, 2022

Rating Action Overview

- PPL Corp. announced that it has completed its purchase of Narragansett Electric Co. (NECO) from National Grid North America Inc. for $3.8 billion and assumed NECO's debt of roughly $1.5 billion. We view NECO as core to PPL's group under our group rating methodology.
- We affirmed our 'A-' long-term issuer credit rating on PPL and its U.S.-based subsidiaries PPL Capital Funding Inc. (PPL Capital), Louisville Gas & Electric Co. (LG&E), and Kentucky Utilities Co. (KU).
- PPL Electric Utilities Corp.'s (PPLEU) stand-alone financial measures have consistently remained at or above our upgrade threshold. Therefore, we raised our long-term issuer credit rating on PPLEU to 'A' from 'A-' and our issue-level rating on its senior secured bonds to 'A+' from 'A'. Additionally, we raised our short-term and commercial paper ratings on PPLEU to 'A-1' from 'A-2'.
- The stable outlooks on PPL, PPL Capital, LG&E, and KU incorporate our view that following the purchase of NECO, PPL's business will almost entirely comprise U.S. regulated utility operations. In addition, we expect its funds from operations (FFO) to debt to be in the 17%-19% range in 2023 and 2024, which supports our 'A-' long-term issuer credit rating.
- The stable outlook on PPLEU reflects our stable outlook on its parent PPL and our belief that the utility's financial measures will consistently be in the higher end of our range for its financial risk profile category. Specifically, we expect PPLEU's stand-alone FFO to debt to be in the 19%-21% range though 2024.

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Rating Action Rationale

We affirmed our ratings on PPL, PPL Capital, LG&E, and KU after PPL completed its purchase of NECO. PPL completed its purchase of NECO for $3.8 billion in cash and the assumption of $1.5 billion of the company's debt. Following the acquisition, we expect PPL's consolidated FFO to debt

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to be in the 17%-19% range in 2023 and 2024, which is consistent with the middle of the range for its financial risk profile category.

We consider NECO to be core to PPL's group. Under our group rating methodology, we consider NECO to be core to the company's group. This reflects our view that NECO is highly unlikely to be sold, is integral to the group's overall strategy, and possesses a strong long-term commitment from senior management.

We raised our ratings on PPLEU. Our upgrade reflects that PPLEU's stand-alone financial measures have consistently remained at or above our upgrade threshold. It also reflects our assessment that the cumulative value of its insulating measures are sufficient to support a rating on the subsidiary one-notch higher than our group credit profile. This assessment incorporates our view of PPLEU's financial performance, funding arrangements, and operational independence. We view the utility as operationally separated from the group because it holds itself out as a separate entity, its financial performance is highly independent from the group, it has no significant operational dependence on other group entities, and it maintains its own records and funding arrangements and does not commingle funds, assets, or cash flows. There is also a strong economic basis for the group to preserve PPLEU's credit strength and we do not expect a default at PPL or its other entities to directly lead to a default at PPLEU. PPLEU functions independently, both financially and operationally, by filing its own rate cases, issuing its own debt, and is regulated independently. The utility also accounts for about 40% of its parent's EBITDA and acts as a material source of cash to fund its dividends, which provides an economic incentive for PPL to preserve PPLEU's credit strength.

On a forward-looking basis, we expect that PPLEU's stand-alone financial measures will consistently be in the higher end of our range for its financial risk profile category. As such, we revised our comparable ratings analysis modifier to positive from neutral to reflect the strength of its financial measures.

The stable outlook on electric utility PPLEU reflects our stable outlook on its parent. The stable outlook reflects our stable outlook on its parent PPL and our view that the utility's stand-alone financial measures will consistently be in the higher end of the range for its financial risk profile category, including FFO to debt in the 19%-21% range through 2024.

Outlook: PPL, PPL Capital, LG&E, And KU

The stable outlook on PPL reflects our expectation that its business risk profile will not weaken and its consolidated financial measures will remain stable. Specifically, we expect FFO to debt in the 17%-19% range through 2024.

Downside scenario

We could lower our ratings on PPL over the next 24 months if:

- Its business risk remains unchanged; and
- Its core credit ratio weakens such that its FFO to debt falls consistently below 16%.

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Upside scenario

Given our assessment of its business risk and our base-case assumptions, we do not anticipate raising our rating on PPL during the next 24 months. However, we could raise our ratings if:

- The company's S&P Global Ratings-adjusted FFO to debt exceeds 21% on a consistent basis; and
- It maintains or improves its business risk.

Outlook: PPLEU

The stable outlook on PPLEU reflects our stable outlook on its parent PPL and our expectation that the utility's stand-alone financial measures will consistently be in the higher end of the range for its financial risk profile category. Under our base-case scenario, we assume stand-alone FFO to debt in the 19%-21% range through 2024.

Downside scenario

We could lower our ratings on PPLEU if:

- We lower our ratings on PPL; or
- Its stand-alone financial measures decline such that its FFO to debt remains consistently below 18%.

Upside scenario

We could raise our ratings on PPLEU if:

- We raise our ratings on PPL;
- PPLEU's business risk does not increase; and
- Its stand-alone financial measures consistently improve, including FFO to debt of more than 23%.

Liquidity

We assess PPL's liquidity as adequate because we believe its sources of cash will likely be more than 1.1x its uses over the next 12 months and meet its cash outflows even if its EBITDA declines by 10%. Our assessment also reflects the company's generally prudent risk management, sound relationships with banks, and satisfactory standing in the credit markets. We also believe PPL could absorb high-impact, low-probability events with limited need for refinancing.

Principal liquidity sources:

- Estimated cash FFO from existing operations of about $2.4 billion; and
- Credit facility availability of about $3 billion.

Principal liquidity uses:

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- Debt maturities, including outstanding commercial paper, of about $915 million;
- Capital spending of about $2.3 billion; and
- Dividends of about $750 million.

Issue Ratings – Subordination Risk Analysis

Capital structure

- PPL's capital structure comprises about $13 billion of debt, of which about $11 billion is priority debt. Following the completion of the NECO purchase, PPL's total debt and priority debt have increased by about $1.5 billion.

Analytical conclusions

- We rate PPL's unsecured debt one notch below our long-term issuer credit rating because its priority debt exceeds 50% of its consolidated debt, which is consistent with our criteria.
- We base our 'A-2' short-term rating on PPL and our 'A-1' short-term rating on PPLEU on our long-term issuer credit ratings on the respective companies.
- We rate PPL Capital Funding's junior subordinated debt obligation, which is effectively an obligation of PPL because it unconditionally guarantees the subsidiary's obligations, two notches below our long-term issuer credit rating. This reflects the security's greater credit risk, including its permanence, subordination in liquidation to all senior debt obligations, and deferability features.

Issue Ratings - Recovery Analysis

Key analytical factors

- PPLEU's first-mortgage bonds benefit from a first-priority lien on substantially all of the utility's real property owned or subsequently acquired. Collateral coverage of over 1.5x supports a recovery rating of '1+' and an issue-level rating one notch above the long-term issuer credit rating.

Ratings Score Snapshot

PPL Corp.

Issuer credit rating: A-/Stable/A-2

Business risk: Excellent

- Country risk: Very low

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- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

- Cash flow/Leverage: Significant

Anchor: a-

Modifiers

- Diversification/Portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)

Stand-alone credit profile: a-

- Group credit profile: a-

PPLEU

Issuer credit rating: A/Stable/A-1

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

- Cash flow/Leverage: Significant

Anchor: a-

Modifiers

- Diversification/Portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Positive (+1 notch)

Stand-alone credit profile: a

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ESG credit indicators: E-3; S-2; G-2

Related Criteria

- General Criteria: Hybrid Capital: Methodology And Assumptions, March 2, 2022
- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- Criteria | Corporates | Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Ratings List

Ratings Affirmed		
PPL Corp.		
PPL Capital Funding Inc.		
Louisville Gas & Electric Co.		
Kentucky Utilities Co.		
Issuer Credit Rating	A-/Stable/A-2	
Upgraded; Outlook Action		
	To	**From**
PPL Electric Utilities Corp.		
Issuer Credit Rating	A/Stable/A-1	A-/Positive/A-2

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Issue-Level Ratings Raised; Recovery Ratings Unchanged		
PPL Electric Utilities Corp.		
Senior Secured	**A+**	**A**
Recovery Rating	1+	1+
Commercial Paper	A-1	A-2
Issue-Level Ratings Affirmed; Recovery Ratings Unchanged		
Kentucky Utilities Co.		
Senior Secured	**A**	
Recovery Rating	1+	
Louisville Gas & Electric Co.		
Senior Secured	**A**	
Recovery Rating	1+	
Issue-Level Ratings Affirmed		
Kentucky Utilities Co.		
Commercial Paper	A-2	
Louisville Gas & Electric Co.		
Commercial Paper	A-2	
PPL Capital Funding Inc.		
Senior Unsecured	BBB+	
Junior Subordinated	BBB	
Commercial Paper	A-2	

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MOODY'S RATINGS

CREDIT OPINION
30 June 2025

Update

Send Your Feedback

RATINGS

PPL Electric Utilities Corporation

Domicile	Pennsylvania, United States
Long Term Rating	A3
Type	LT Issuer Rating
Outlook	Stable

Please see the ratings section at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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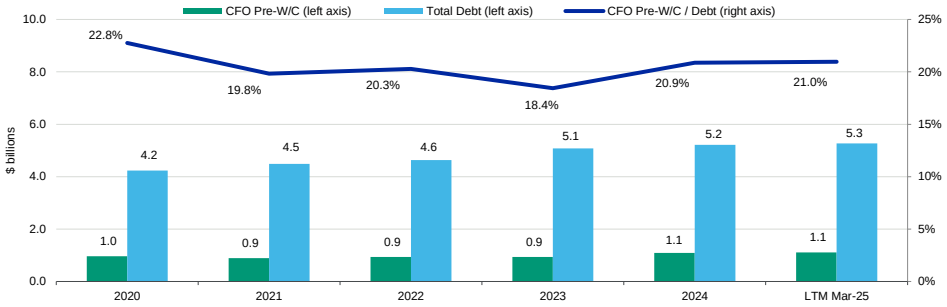
PPL Electric Utilities Corporation

Update to credit analysis

Summary

PPL Electric Utilities Corporation's (PPLEU, A3 stable) credit profile reflects the generally stable and predictable nature of its regulated electric transmission and distribution (T&D) utility cash flow, and the credit supportive regulatory environments under the purview of the Pennsylvania Public Utilities Commission (PAPUC) and the Federal Energy Regulatory Commission (FERC). PPLEU contributed approximately 46% of its parent company's (i.e., PPL Corporation, Baa1 stable) cash flow over the last three years and accounted for about 39% of PPL's rate base in 2024. We expect PPLEU to generate a cash flow from operations before changes in working capital (CFO pre-WC) to debt ratio to range 20% - 22% over the next 12-18 months.

Exhibit 1
Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt



All data based on adjusted financial data, which follow our Financial Statement Adjustments in the Analysis of Nonfinancial Corporations methodology. LTM = Last 12 months.
Source: Moody's Financial Metrics™

Credit strengths

» Low business risk profile

» Supportive regulatory frameworks under the PAPUC and FERC

» Transparent and predictable cash flow

Credit challenges

» Large capital investment program

» Increasing leverage to support robust capital expenditure plan

Rating outlook

The stable outlook for PPLEU reflects the company's low business risk as an electric T&D utility in Pennsylvania, where we view the regulatory environment to be credit-supportive. The stable outlook also incorporates our view that the utility will continue to produce consistent cash flow and execute a balanced equity and debt funding plan for its capital investments.

Factors that could lead to upgrade

PPLEU's ratings could be upgraded if the regulatory environment improves materially, and if its financial metrics increase such that its CFO pre-WC to debt ratio rises above 20% on a sustained basis.

Factors that could lead to downgrade

A rating downgrade could be considered if there is significant deterioration in the credit supportiveness of the regulatory environment, or if its financial metrics continue to weaken such that CFO pre-WC to debt falls below 17% for an extended period.

Key indicators

Exhibit 2

PPL Electric Utilities Corporation

	2020	2021	2022	2023	2024	LTM Mar-25
(CFO Pre-W/C + Interest) / Interest Expense	6.6x	6.5x	6.5x	5.2x	5.4x	5.5x
(CFO Pre-W/C) / Debt	22.8%	19.8%	20.3%	18.4%	20.9%	21.0%
(CFO Pre-W/C - Dividends) / Debt	13.3%	12.4%	12.9%	12.1%	13.7%	13.9%
Debt / Book Capitalization	38.8%	37.7%	38.9%	40.4%	38.1%	38.0%

All data based on adjusted financial data, which follow our Financial Statement Adjustments in the Analysis of Nonfinancial Corporations methodology. LTM = Last 12 months.
Source: Moody's Financial Metrics™

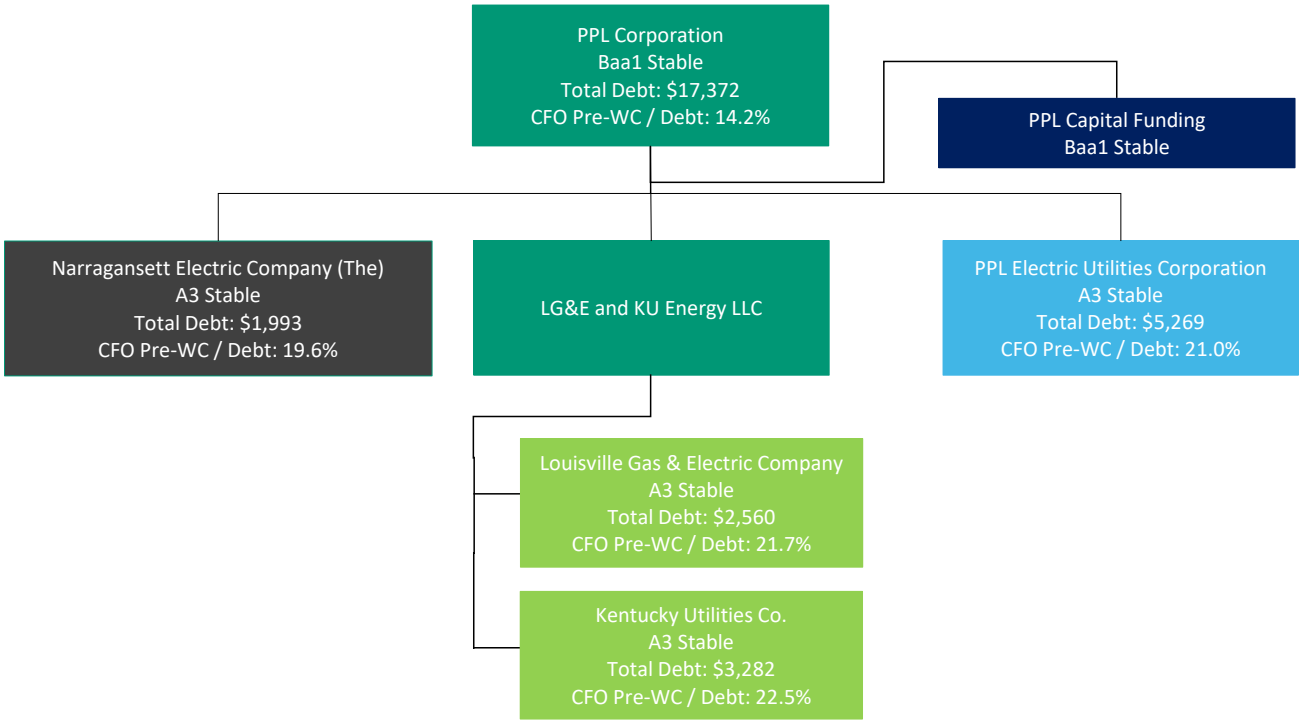
Profile

PPLEU is a wholly-owned regulated utility subsidiary of PPL that transmits and distributes electricity to approximately 1.5 million customers in eastern and central Pennsylvania. Like other Pennsylvania T&D utilities, PPLEU provides electric supply in its service territory as a provider of last resort (POLR).

PPL is a utility holding company with operations in Kentucky, Pennsylvania, Rhode Island and Virginia. Its Kentucky regulated utilities include Louisville Gas & Electric Company (LG&E, A3 stable) and Kentucky Utilities Co. (KU, A3 stable), which operate under a traditional vertically integrated utility model. Also, KU serves approximately 28,000 million customers in five counties of Virginia. Narragansett Electric Company (NECO, A3 stable), is the largest electric T&D and gas distribution company in Rhode Island, serving approximately 515,000 electric and 280,000 gas customers. NECO was acquired by PPL in May 2022.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on https://ratings.moodys.com for the most updated credit rating action information and rating history.

Exhibit 3
PPL Corporation's organizational structure
($ millions)



All data based on adjusted financial data, which follow our Financial Statement Adjustments in the Analysis of Nonfinancial Corporations methodology.
Financials for all entities are as per LTM Mar-25 except for Narragansett Electric Company (The). Financials for Narragansett Electric Company (The) are as per FY Dec-24.
Credit metrics for PPL include the cost associated with transition service agreement (TSA), which we consider to be one-time and not an ongoing cost.
Sources: Moody's Financial Metrics™ and Moody's Ratings

Detailed credit considerations

Low risk T&D utility operating in credit supportive regulatory environments

PPLEU is a low risk electric T&D utility in Pennsylvania regulated by the PAPUC and FERC, both with regulatory frameworks that we view as above average compared to other states. In Pennsylvania, the PAPUC allows utilities to use a fully projected future test year in rate proceedings, a credit positive, as it provides companies with the ability to forecast costs and earn a return on investments in a timely manner. PPLEU also utilizes a distribution system improvements charge (DSIC), a smart meter rider and other recovery mechanisms to recover discrete investments. These mechanisms provide the opportunity for accelerated cost recovery that will help support PPLEU's credit metrics during a period of elevated capital investments.

PPLEU's last general distribution rate case concluded in November 2015 when a settlement was reached and approved. However, PAPUC reviews the utility's Distribution System Infrastructure Charge (DSIC) filing on a quarterly basis. The current authorized return on equity (ROE) for the DSIC is 10% credit supportive since it is higher than average utility ROE. In April 2024, PPLEU filed a request to increase the 5% revenue cap to 9%. On 28 February 2025, the PAPUC issued its written order permitting a revenue cap increase to 7.5% for bills rendered on or after 13 March 2025, until the effective date of rates established in PPLEU's next rate case or the end of their 2023-2027 Long-term Infrastructure Improvement Plan, whichever occurs first, at which time it will return to 5%. This allows the utility's investments to increase, while costs are recovered on a contemporaneous basis, a credit positive. PPLEU's DSIC eligible investments increased to over $700 million from $500 million in the prior investment plan. Under the various mechanisms, PPLEU continues to recovery approximately 75% of its costs near real-time, including its transmission investments.

Compared to other electric utilities, a high percentage of PPLEU's rate base consists of FERC regulated transmission assets. As of year-end 2024, PPLEU's transmission rate base was approximately 56% of its $10.3 billion rate base. We consider FERC regulation to be predictable and more credit supportive due to the formulaic nature of its rate case mechanisms. PPLEU's current allowed ROE for its

transmission rate base is 10%, which became effective 1 June 2023. PPLEU also continues to include a 50 basis point adder for its RTO membership in addition to the allowed ROE.

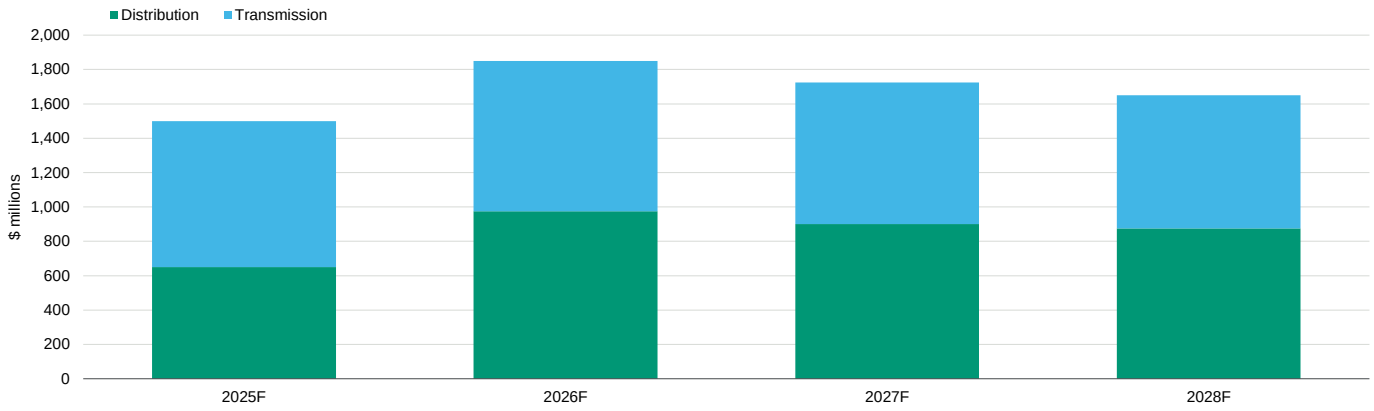
The risk associated with commodity exposure is minimal given the transparent purchased power cost pass-through mechanisms in place in the state. PPLEU also enters into full requirements supply agreements to serve its POLR customers. The latest PJM market capacity auction resulted in a significantly higher capacity price, clearing at around $270 per MW-Day for the 2025-2026 planning year. The prior planning year result was around $50 per MW-Day. The auction results led in a material rate increase for customers across PJM. However, the rate increase resulting from the PJM capacity auction result for PPLEU's customers has been more manageable given the various durations of the electric supply contracts as well as pricing schemes to serve customers choosing default service from PPLEU. On 7 November 2024, the PAPUC approved PPLEU's default service plan for the period of 1 June 2025 through 31 May 2029.

Large capital investments with timely cost recovery mechanisms

PPLEU will continue its robust capital investment program through 2028, estimating a total spend of about $6.7 billion. Key areas of the plan will include the continued hardening and reliability improvements for its distribution system, advance smart grid technology and digital capabilities. For its transmission system, PPLEU will also focus on supporting the addition of new clean energy technologies and automation as well as potential additional demand growth associated with data centers. As of May 2025, approximately 11 GW of additional load from potential data center customers is in advanced stages, which would increase PPLEU's transmission investment by $700 - $850 million. Currently, $400 million is included in PPL's 2025-2028 capital investment plan.

We view the company's distribution investments as having low construction and execution risk, in general. Moreover, regulatory provisions such as a smart meter rider and the aforementioned DSIC mechanism significantly improves the timeliness of cost recovery by allowing PPLEU to earn a return on qualifying investments in less than six months.

Exhibit 4
Projected Capital Investment Plan 2025-2028



Source: Company filings

The majority of PPLEU's investments will be for its transmission system. While large transmission projects are more difficult from an execution standpoint, we view that FERC has an effective regulatory framework for mitigating cost recovery risk. Additionally, PPLEU's transmission projects will be small to moderate in scale and scope for the next four years, excluding any potential new investments related to data center support, and the utility has a demonstrated track record of effectively managing costs and completing transmission projects on time.

Stable credit metrics albeit at lower than historical levels

PPLEU had historically exhibited stronger financial metrics than currently with a CFO pre-WC to debt ratio between 22% and 25% from 2018 through 2020. However, metrics weakened in 2021 with the utility exhibiting a CFO pre-WC to debt ratio of 19.8%, reflecting the 2020 and 2021 impact due the change in the FERC allowed ROE. PPLEU's base transmission formula ROE was adjusted to 9.95% from 11.18% per a settlement it reached with the PP&L Industrial Customer Alliance (PPLICA) and other parties in November

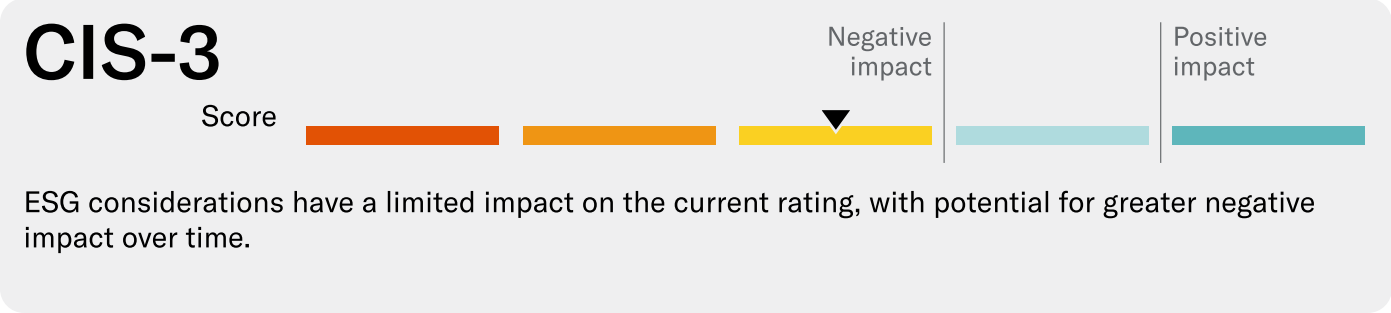
2021. Beginning on 1 June 2023, PPLEU's ROE increased to 10% based on the terms of the settlement and the company will continue to include a 50 basis point adder for its RTO membership. As of the latest twelve months (LTM) period ending 31 March 2025, CFO pre-WC to debt was 21%.

We expect the utility to produce stable and strong credit metrics, albeit slightly lower than historical averages, including CFO pre-WC to debt of around 21%, despite increasing capital expenditure over the over the next 2-3 years.

ESG considerations

PPL Electric Utilities Corporation's ESG credit impact score is CIS-3

Exhibit 5
ESG credit impact score



Source: Moody's Ratings

PPLEU's **CIS-3** indicates that its ESG considerations have a limited impact on the current rating, with potential for greater negative impact over time. It incorporates the company's environmental risk which includes physical climate risks that could potentially damage its assets as a result of extreme weather patterns and events; the inherent social risk for regulated utilities that are tied to demographic and societal trends; and governance considerations that do not pose a particular risk.

Exhibit 6
ESG issuer profile scores

Source: Moody's Ratings

Environmental

PPLEU's **E-3** issuer profile score reflects the company's physical climate risk that could increase the potential for damage to assets as a result of extreme weather patterns over time. It also incorporates limited carbon transition risk as it is an electric T&D utility as well as neutral to low water management, and waste and pollution risks.

Social

PPLEU's **S-3** issuer profile score is primarily related to the company's customer and regulatory relations as well as demographic and societal trends. The company's regulatory environment, as well as its ability to manage customer affordability, are important in considering the company's social risk.

Governance

PPLEU's **G-2** issuer profile score reflects our view that governance considerations do not pose a particular risk for the company. As a subsidiary of PPL Corp. and as a regulated utility, governance considerations include the financial policy and risk management of PPLEU's parent company as well as what is dictated by regulatory outcomes.

ESG Issuer Profile Scores and Credit Impact Scores for the rated entity/transaction are available on Moodys.com. In order to view the latest scores, please click here to go to the landing page for the entity/transaction on MDC and view the ESG Scores section.

Liquidity analysis

We expect PPLEU to maintain an adequate liquidity profile over the next 12-18 months. We anticipate that its liquidity will be supported by relatively stable and predictable cash flow and good access to the capital markets.

PPLEU's liquidity is supported by a $750 million syndicated credit facility that expires in December 2029. This credit facility is used primarily as a backstop for PPLEU's $650 million commercial paper program and to issue letters of credit. As of 31 March 2025, the credit facility had $694 million of available capacity. PPLEU's credit facility contains one financial covenant, a limitation on the ratio of debt to capitalization of 70%, which the company was in compliance with as of 31 March 2025. The facility does not contain a material adverse change clause for new borrowings.

Over the LTM period ending 31 March 2025, PPLEU generated cash flow from operations of approximately $1.15 billion, spent about $1.34 billion in capital investments and paid $435 million in dividends, resulting in negative free cash flow of approximately $625 million. Based on the company's planned capital investments, we expect PPLEU to remain in a negative free cash flow position over the next 12-18 months.

PPLEU's next long-term debt maturity is in February 2027, when $108 million of pollution control revenue bonds become due.

Parent company PPL is an important source of liquidity for PPLEU. As of 31 March 2025, PPL had consolidated bilateral and syndicated credit facilities totaling $3.65 billion (approximately $2.8 billion of it unused) and $312 million of cash on hand on a consolidated basis.

Rating methodology and scorecard factors

Moody's evaluates the financial performance of PPLEU under the Regulated Electric and Gas Utilities Methodology.

Exhibit 7

Rating factors

PPL Electric Utilities Corporation

Regulated Electric and Gas Utilities Industry Scorecard	Current LTM Mar-25		Moody's 12-18 month forward view	
Factor 1 : Regulatory Framework (25%)	**Measure**	**Score**	**Measure**	**Score**
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	A	A	Aa	Aa
Factor 3 : Diversification (10%)				
a) Market Position	Baa	Baa	Baa	Baa
b) Generation and Fuel Diversity	na	na	na	na
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	5.5x	A	5x - 6x	A
b) CFO pre-WC / Debt (3 Year Avg)	19.7%	A	20% - 22%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	9.6%	Baa	13% - 15%	Baa
d) Debt / Capitalization (3 Year Avg)	38.3%	Aa	37% - 39%	Aa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A3		A2
HoldCo Structural Subordination Notching		0		0
a) Scorecard-Indicated Outcome		A3		A2
b) Actual Rating Assigned				A3

All data based on adjusted financial data, which follow our Financial Statement Adjustments in the Analysis of Nonfinancial Corporations methodology. LTM = Last 12 months.
Moody's forecasts are Moody's opinion and do not represent the views of the issuer.
Sources: Moody's Financial Metrics™ and Moody's Ratings forecasts

Appendix

Exhibit 8

Peer comparison

PPL Electric Utilities Corporation

	PPL Electric Utilities Corporation A3 Stable			Commonwealth Edison Company A3 Stable			Consolidated Edison Company of New York, Inc. A3 Stable			Public Service Electric and Gas Company A3 Stable			FirstEnergy Pennsylvania Electric Company A3 Stable	
	FY	FY	LTM	FY	FY	LTM	FY	FY	LTM	FY	FY	LTM	FY	LTM
(in $ millions)	Dec-23	Dec-24	Mar-25	Dec-23	Dec-24	Mar-25	Dec-23	Dec-24	Mar-25	Dec-23	Dec-24	Mar-25	Dec-24	Mar-25
Revenue	3,008	2,876	2,925	7,844	8,219	8,189	13,476	14,129	14,599	7,807	8,449	8,780	3,875	3,966
CFO Pre-W/C	936	1,088	1,105	2,367	3,521	3,334	2,967	3,879	3,989	2,559	2,798	2,899	750	811
Total Debt	5,076	5,214	5,269	12,190	12,169	12,481	23,822	26,466	24,974	14,596	15,852	16,298	3,818	4,206
(CFO Pre-W/C + Interest) / Interest Expense	5.2x	5.4x	5.5x	5.6x	7.7x	7.3x	4.0x	4.4x	4.4x	5.9x	5.6x	5.7x	4.2x	4.7x
(CFO Pre-W/C) / Debt	18.4%	20.9%	21.0%	19.4%	28.9%	26.7%	12.5%	14.7%	16.0%	17.5%	17.7%	17.8%	19.6%	19.3%
(CFO Pre-W/C - Dividends) / Debt	12.1%	13.7%	13.9%	13.2%	22.5%	20.4%	8.0%	10.6%	11.6%	16.5%	16.7%	16.9%	12.2%	14.1%
Debt / Book Capitalization	40.4%	38.1%	38.0%	38.2%	37.2%	37.5%	46.8%	47.9%	44.9%	39.0%	38.9%	38.9%	40.1%	42.0%

All data based on adjusted financial data, which follow our Financial Statement Adjustments in the Analysis of Nonfinancial Corporations methodology. LTM = Last 12 months.
Source: Moody's Financial Metrics™

Exhibit 9

Moody's–adjusted cash flow reconciliation

PPL Electric Utilities Corporation

(in $ millions)	2020	2021	2022	2023	2024	LTM Mar-25
FFO	**1,003**	**938**	**997**	**937**	**1,111**	**1,142**
+/- Other	(39)	(49)	(58)	(1)	(23)	(37)
CFO Pre-WC	**964**	**889**	**939**	**936**	**1,088**	**1,105**
+/- ΔWC	(80)	80	(182)	(24)	(46)	43
CFO	**884**	**969**	**757**	**912**	**1,042**	**1,148**
- Div	400	334	340	323	375	375
- Capex	1,154	904	888	962	1,238	1,337
FCF	**(670)**	**(269)**	**(471)**	**(373)**	**(571)**	**(564)**
(CFO Pre-W/C) / Debt	22.8%	19.8%	20.3%	18.4%	20.9%	21.0%
(CFO Pre-W/C - Dividends) / Debt	13.3%	12.4%	12.9%	12.1%	13.7%	13.9%
FFO / Debt	23.7%	20.9%	21.5%	18.5%	21.3%	21.7%
RCF / Debt	14.2%	13.5%	14.2%	12.1%	14.1%	14.6%
Revenue	2,331	2,402	3,030	3,008	2,876	2,925
Interest Expense	173	162	171	223	246	244
Net Income	497	445	525	519	574	609
Total Assets	12,324	13,302	13,565	14,294	15,475	15,654
Total Liabilities	7,200	7,566	7,814	8,391	8,745	8,828
Total Equity	5,124	5,736	5,751	5,903	6,730	6,826

All data based on adjusted financial data, which follow our Financial Statement Adjustments in the Analysis of Nonfinancial Corporations methodology. LTM = Last 12 months.
Source: Moody's Financial Metrics™

Ratings

Exhibit 10

Category	Moody's Rating
PPL ELECTRIC UTILITIES CORPORATION	
Outlook	Stable
Issuer Rating	A3
First Mortgage Bonds	A1
Senior Secured	A1

Sr Unsec Bank Credit Facility	A3
Commercial Paper	P-2
Underlying Senior Secured	A1
PARENT: PPL CORPORATION	
Outlook	Stable
Issuer Rating	Baa1

Source: Moody's Ratings

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REPORT NUMBER 1444390

CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Regs. § 53.53

Part IV – Rate Structure and Cost Allocation

Docket No. R-2025-3057164

This book contains responses to each of the pertinent items contained in § 53.53, Part IV (Rate Structure and Cost Allocation) of the Commission's Regulations.

Pa. PUC v. PPL Electric Utilities Corp.

Docket No. R-2025-3057164

Index for Part IV of Filing Requirements

No.	Witness
IV-A	Various
IV-B	K. Arnold G. Olsen
IV-C	S. Wishart C. Schram
IV-D	S. Wishart B. Rimal
IV-E-1	B. Rimal
IV-E-2	S. Wishart

Q.1. Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

1. Rate schedule designation.

2. For existing rates:
   a) Customers served as of the end period.
   b) Annual KWH sales
   c) Base rate revenues adjusted for any changes in base rate application that may have occurred during the test period.
   d) Tax Surcharge revenues.
   e) Energy Cost Adjustment clause revenues.
   f) Revenues received from other clauses or riders separately accounted for.
   g) Total of all revenues.

3. For proposed rates:
   a) Estimated number of customers whose charges for electric service will be increased or decreased as a result of this filing.
   b) Base rate revenues:
      i) Annual dollar amount of increase or decrease.
      ii) Percent change.
   c) Estimate Tax Surcharge revenues based on the assumption that the base rate changes proposed were in place.
   d) Estimate Energy Cost Adjustment clause revenues.
   e) Revenues received from other clauses or riders separately accounted for.
   f) Total of all revenues:
      i) Amount of total annual dollar changes.
      ii) Percent change.

4. Supplement the revenue summary to obtain a complete revenue statement of the electric business, that is, show delayed payments, other electric revenues, FERC jurisdictional sales and revenues, and all other appropriate revenue items and adjustments.

5. Develop the grand total showing total sales and revenues as adjusted and the various increases and decreases and percent effect as described above.

A.1. Schedule D-3 of Exhibit Fully Projected Future 1 provides the requested information.

Q. Provide a description of changes proposed for the new tariff:

1. For each rate schedule proposed to be modified.
2. For each rate schedule proposed to be deleted.
3. For each new rate schedule proposed to be added.

A. Please see PPL Electric St. Nos. 13, 14, 18 as well as PPL Electric Exhibits GEO-1 and LN-1.

Q. The annual revenue effect of any proposed change to any rate must be supported by a billing analysis. This may consist of the use of bill frequency distributions or individual customer billing records for the most recent annual periods available. All billing determinants should be displayed. The blocking and corresponding prices of the existing rate and the proposed rate should be applied to the determinants to derive the base rate revenues under both present and proposed rates. The derived base rate revenues should form the basis for measuring the annual base rate effect of the rates in question for the test periods.

A. Attachment IV-C provides a comparison of total base rate revenue under present rates and proposed rates.

The bill frequency distributions were prepared from customer records for the 12-month period July 1, 2024, through June 30, 2025. The attachment also includes total revenue calculations for the periods July 1, 2025, through June 30, 2026 (FTY) and July 1, 2026, through June 30, 2027 (FPFTY).

Current and proposed rates are applied to the appropriate billing volumes to calculate total revenues. Note that the lumen values provided for the SLE rate schedule are reflective of current lumen values.

PPL Electric Utilities Corporation
Rate Schedule: RS Residential Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	15,596,355	15,672,111	15,742,091
Annual Energy	14,611,786,546	14,367,424,180	14,446,867,822
Annual Demand			

Rate Design	Current Rates	Current Rates Without Riders	Proposed Rates Without Riders	Proposed Rates With Riders (ACR 4 & USR)
Customer Charge	$15.58/Bill	$14.09/Bill	$17.00/Bill	$17.00/Bill
Energy Charge	$0.05049/kWh	$0.03534/kWh	$0.04965/kWh	$0.06296/kWh
Demand Charge				
TCJA	-8.0%	-8.0%		
SMR 2		$1.50/Bill		
CER		-$0.01/Bill		
SDER		$0.00184/kWh		
DSIC	7.5%	7.5%		
STAS-D	-0.28%	-0.28%		

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge	$219,752,642	$220,820,047	$221,806,061
Energy Charge	$516,380,537	$507,744,771	$510,552,309
Demand Charge			
TCJA	($58,890,654)	($58,285,185)	($58,588,670)
SMR 2	$23,394,533	$23,508,167	$23,613,136
CER	($155,964)	($156,721)	($157,421)
SDER	$26,885,687	$26,436,060	$26,582,237
DSIC	$69,138,724	$68,347,317	$68,707,160
STAS-D	($2,774,767)	($2,774,767)	($2,774,767)
Total	$793,730,737	$785,671,449	$789,757,365

Proposed Rates	HTY	FTY	FPFTY
Customer Charge	$265,138,035	$266,425,891	$267,615,546
Energy Charge	$725,475,202	$713,342,611	$717,286,987
Demand Charge			
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$990,613,237	$979,768,501	$984,902,533

Change			
	$196,882,500	$194,097,052	$195,145,168
	24.8%	24.7%	24.7%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	1,790,774	1,785,713	1,786,307
Annual Energy	1,935,912,897	1,885,056,690	1,878,065,382
Annual Demand	9,608,372	9,380,888	9,370,565

Rate Design	Current Rates	Proposed Rates
Customer Charge	$22.00/Bill	$30.00/Bill
Energy Charge		
Demand Charge	$4.361/kW	$5.846/kW
TCJA	-8.0%	
SMR 2	$3.03/Bill	
CER	-$0.01/Bill	
SDER	$0.00092/kWh	
DSIC	7.5%	
STAS-D	-0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge	$39,397,028	$39,285,686	$39,298,763
Energy Charge			
Demand Charge	$41,902,110	$40,910,053	$40,865,035
TCJA	($6,503,931)	($6,415,659)	($6,413,104)
SMR 2	$5,426,045	$5,410,710	$5,412,511
CER	($17,908)	($17,857)	($17,863)
SDER	$1,781,040	$1,734,252	$1,727,820
DSIC	$6,389,850	$6,302,729	$6,299,306
STAS-D	($256,446)	($252,950)	($252,812)
Total	$88,117,789	$86,956,965	$86,919,657

Proposed Rates	HTY	FTY	FPFTY
Customer Charge	$53,723,220	$53,571,390	$53,589,222
Energy Charge			
Demand Charge	$56,170,543	$54,840,672	$54,780,325
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$109,893,763	$108,412,063	$108,369,547

Change			
	$21,775,974	$21,455,098	$21,449,890
	24.7%	24.7%	24.7%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Volunteer / Non-Profit
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	7,471	7,451	7,455
Annual Energy	19,476,412	18,948,588	18,883,515
Annual Demand			

Rate Design	Current Rates	Current Rates Without Riders	Proposed Rates Without Riders	Proposed Rates With Riders (ACR 4 & USR)
Customer Charge	$15.58/Bill	$14.09/Bill	$17.00/Bill	$17.00/Bill
Energy Charge	$0.05049/kWh	$0.03534/kWh	$0.04965/kWh	$0.06296/kWh
Demand Charge				
TCJA	-8.0%	-8.0%		
SMR 2		$1.50/Bill		
CER		-$0.01/Bill		
SDER		$0.00184/kWh		
DSIC	7.5%	7.5%		
STAS-D	-0.28%	-0.28%		

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge	$105,272	$104,986	$105,034
Energy Charge	$688,296	$669,643	$667,343
Demand Charge			
TCJA	($63,485)	($61,970)	($61,790)
SMR 2	$11,207	$11,177	$11,182
CER	($75)	($75)	($75)
SDER	$35,837	$34,865	$34,746
DSIC	$77,721	$75,812	$75,583
STAS-D	($3,119)	($3,043)	($3,033)
Total	$851,654	$831,397	$828,990

Proposed Rates	HTY	FTY	FPFTY
Customer Charge	$127,014	$126,669	$126,727
Energy Charge	$967,004	$940,797	$937,567
Demand Charge			
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$1,094,017	$1,067,467	$1,064,293

Change			
	$242,364	$236,070	$235,303
	28.5%	28.4%	28.4%

PPL Electric Utilities Corporation
Rate Schedule: BL Borderline Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	483	502	501
Annual Energy	7,302,079	7,295,573	7,274,464
Annual Demand			

Rate Design	Current Rates	Proposed Rates
Customer Charge	$0.00/Bill	$0.00/Bill
Energy Charge	$0.04795/kWh	$0.06690/kWh
Demand Charge		
TCJA	-8.0%	
SMR 2	$3.03/Bill	
CER	-$0.01/Bill	
SDER	$0.00092/kWh	
DSIC	7.5%	
STAS-D	-0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge			
Energy Charge	$350,135	$349,823	$348,811
Demand Charge			
TCJA	($28,011)	($27,986)	($27,905)
SMR 2	$1,463	$1,521	$1,519
CER	($5)	($5)	($5)
SDER	$6,718	$6,712	$6,693
DSIC	$25,682	$25,663	$25,589
STAS-D	($1,031)	($1,030)	($1,027)
Total	$354,951	$354,698	$353,674

Proposed Rates	HTY	FTY	FPFTY
Customer Charge			
Energy Charge	$488,503	$488,068	$486,656
Demand Charge			
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$488,503	$488,068	$486,656

Change			
	$133,552	$133,369	$132,981
	37.6%	37.6%	37.6%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Three Phase General Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	471,088	474,830	478,071
Annual Energy	8,236,078,739	8,213,517,029	8,237,505,853
Annual Demand	25,323,203	25,093,254	25,219,929

Rate Design	Current Rates	Proposed Rates
Customer Charge	$60.00/Bill	$78.00/Bill
Energy Charge		
Demand Charge	$3.985/kW	$5.272/kW
TCJA	-8.0%	
SMR 2	$3.03/Bill	
CER	-$0.01/Bill	
SDER	$0.00092/kWh	
DSIC	7.5%	
STAS-D	0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge	$28,265,280	$28,489,804	$28,684,272
Energy Charge			
Demand Charge	$100,912,964	$99,996,617	$100,501,417
TCJA	($10,334,260)	($10,278,914)	($10,334,855)
SMR 2	$1,427,397	$1,438,735	$1,448,556
CER	($4,711)	($4,748)	($4,781)
SDER	$7,577,192	$7,556,436	$7,578,505
DSIC	$10,613,682	$10,562,428	$10,616,053
STAS-D	($425,962)	($423,905)	($426,058)
Total	$138,031,582	$137,336,452	$138,063,109

Proposed Rates	HTY	FTY	FPFTY
Customer Charge	$36,744,864	$37,036,745	$37,289,553
Energy Charge			
Demand Charge	$133,503,926	$132,291,635	$132,959,466
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$170,248,790	$169,328,380	$170,249,019

Change			
	$32,217,208	$31,991,928	$32,185,909
	23.3%	23.3%	23.3%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Volunteer / Non-Profit
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	411	414	417
Annual Energy	2,446,171	2,439,470	2,446,708
Annual Demand			

Rate Design	Current Rates	Current Rates Without Riders	Proposed Rates Without Riders	Proposed Rates With Riders (ACR 4 & USR)
Customer Charge	$15.58/Bill	$14.09/Bill	$17.00/Bill	$17.00/Bill
Energy Charge	$0.05049/kWh	$0.03534/kWh	$0.04965/kWh	$0.06296/kWh
Demand Charge				
TCJA	-8.0%	-8.0%		
SMR 2		$1.50/Bill		
CER		-$0.01/Bill		
SDER		$0.00184/kWh		
DSIC		7.5%		
STAS-D	-0.28%	-0.28%		

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge	$5,790	$5,836	$5,876
Energy Charge	$86,448	$86,211	$86,467
Demand Charge			
TCJA	($7,379)	($7,364)	($7,387)
SMR 2	$616	$621	$626
CER	($4)	($4)	($4)
SDER	$4,501	$4,489	$4,502
DSIC	$9,190	$9,169	$9,198
STAS-D	($369)	($368)	($369)
Total	$98,793	$98,591	$98,908

Proposed Rates	HTY	FTY	FPFTY
Customer Charge	$6,986	$7,042	$7,090
Energy Charge	$121,452	$121,120	$121,479
Demand Charge			
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$128,439	$128,161	$128,569

Change			
	$29,645	$29,571	$29,661
	30.0%	30.0%	30.0%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	14,621	14,771	14,840
Annual Energy	6,082,854,450	6,039,278,455	6,032,075,326
Annual Demand	14,284,876	14,305,089	14,316,117

Rate Design	Current Rates	Proposed Rates
Customer Charge	$169.80/Bill	$235.00/Bill
Energy Charge		
Demand Charge	$2.547/kW	$3.881/kW
TCJA	-8.0%	
SMR 2	$63.12/Bill	
CER	-$0.01/Bill	
SDER	$123.10/Bill	
DSIC	7.5%	
STAS-D	-0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge	$2,482,646	$2,508,168	$2,519,763
Energy Charge			
Demand Charge	$36,383,579	$36,435,060	$36,463,150
TCJA	($3,109,298)	($3,115,458)	($3,118,633)
SMR 2	$922,878	$932,365	$936,675
CER	($146)	($148)	($148)
SDER			
DSIC	$4,018,396	$4,027,411	$4,031,977
STAS-D			
Total	$42,336,628	$42,444,112	$42,497,721

Proposed Rates	HTY	FTY	FPFTY
Customer Charge	$3,435,935	$3,471,257	$3,487,304
Energy Charge			
Demand Charge	$55,439,604	$55,518,048	$55,560,851
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$58,875,539	$58,989,305	$59,048,155

Change			
	$16,538,911	$16,545,193	$16,550,434
	39.1%	39.0%	38.9%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	1,947	1,913	1,993
Annual Energy	6,068,124,552	6,447,545,100	12,100,437,658
Annual Demand	12,788,461	13,588,082	25,501,449

Rate Design	Current Rates	Proposed Rates
Customer Charge	$994.00/Bill	$973.44/Bill
Energy Charge		
Demand Charge		
TCJA	-8.0%	
SMR 2	$63.12/Bill	
CER	-$0.01/Bill	
SDER	$101.50/Bill	
DSIC		
STAS-D	-0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Customer Charge	$1,935,318	$1,901,136	$1,981,334
Energy Charge			
Demand Charge			
TCJA	($154,825)	($152,091)	($158,507)
SMR 2	$122,895	$120,724	$125,817
CER	($19)	($19)	($20)
SDER	$197,621	$194,130	$202,319
DSIC			
STAS-D	($43,731)	($45,994)	($81,497)
Total	$2,057,257	$2,017,886	$2,069,447
SDER			

Proposed Rates	HTY	FTY	FPFTY
Customer Charge	$1,895,288	$1,861,812	$1,940,352
Energy Charge			
Demand Charge			
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$1,895,288	$1,861,812	$1,940,352

Change			
	($161,969)	($156,073)	($129,095)
	-7.9%	-7.7%	-6.2%

PPL Electric Utilities Corporation
Rate Schedule: SA Private Area Lighting Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
HPS	32,397	32,335	32,172
LED	256,587	256,091	254,801

Rate Design	Current Rates	Proposed Rates
HPS	$13.400/Lamp	$15.872/Lamp
LED	$13.400/Fixture	$15.872/Fixture
TCJA	-8.0%	
SMR 2	$0.00/Bill	
CER	-$0.01/Bill	
SDER	$0.60/Lamp (HSP) & $014/Fixture (LED)	
DSIC	7.5%	
STAS-D	-0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Charge per Light - HPS	$434,123	$433,283	$431,101
Charge per Light - LED	$3,438,263	$3,431,617	$3,414,333
TCJA	($309,791)	($309,192)	($307,635)
SMR 2			
CER	($2,890)	($2,884)	($2,870)
SDER	$5,536	$5,525	$5,498
DSIC	$268,158	$267,640	$266,292
STAS-D	($10,762)	($10,741)	($10,687)
Total	$3,822,637	$3,815,248	$3,796,032

Proposed Rates	HTY	FTY	FPFTY
Charge per Light - HPS	$514,208	$513,214	$510,629
Charge per Light - LED	$4,072,546	$4,064,674	$4,044,201
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$4,586,754	$4,577,888	$4,554,830

Change			
	$764,117	$762,640	$758,799
	20.0%	20.0%	20.0%

PPL Electric Utilities Corporation
Rate Schedule: SM(R) Mercury Vapor Street Lighting Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
MV, OH, Wood- 3,350	6,492	5,794	5,353
MV, OH, Wood- 6,650	3,624	3,235	2,988
MV, OH, Wood- 10,500	96	86	79
MV, OH, Wood- 20,000	456	407	376
MV, OH, Wood- 34,000	36	32	30
MV, OH, Wood - 51,000	36	32	30
MV, OH, Metal- 3,350			
MV, OH, Metal- 6,650	36	32	30
MV, OH, Metal- 10,500	60	54	49
MV, OH, Metal- 20,000	60	54	49
MV, OH, Metal- 34,000	-	-	-
MV, OH, Metal - 51,000	-	-	-
MV, UG, Wood- 3,350	156	139	129
MV, UG, Wood- 6,650	1,512	1,350	1,247
MV, UG, Wood- 10,500			
MV, UG, Wood- 20,000			
MV, UG, Wood- 34,000			
MV, UG, Wood - 51,000			
MV, UG, Low- 3,350	2,496	2,228	2,058
MV, UG, Low- 6,650	1,980	1,767	1,633
MV, UG, Low- 10,500			
MV, UG, Low- 20,000			
MV, UG, Low- 34,000			
MV, UG, Low - 51,000			
MV, UG, High- 3,350			
MV, UG, High- 6,650	$144	$129	$119
MV, UG, High- 10,500	-	-	-
MV, UG, High- 20,000	120	107	99
MV, UG, High- 34,000	72	64	59
MV, UG, High - 51,000	48	43	40
MV, Multiple- 3,350			
MV, Multiple- 6,650	60	54	49
MV, Multiple- 10,500	-	-	-
MV, Multiple- 20,000	36	32	30
MV, Multiple- 34,000	-	-	-
MV, Multiple - 51,000	-	-	-
Cust Owned - 3,350	1,140	1,018	940
Cust Owned - 6,650	276	246	228
Cust Owned - 10,500	-	-	-
Cust Owned - 20,000	48	43	40

PPL Electric Utilities Corporation
Rate Schedule: SM(R) Mercury Vapor Street Lighting Service
Impact of Proposed Rates On Total Revenues

Rate Design	Current Rates	Proposed Rates
MV, OH, Wood- 3,350	$12.225/Lamp	$14.479/Lamp
MV, OH, Wood- 6,650	$14.641/Lamp	$17.343/Lamp
MV, OH, Wood- 10,500	$18.244/Lamp	$21.615/Lamp
MV, OH, Wood- 20,000	$22.788/Lamp	$27.001/Lamp
MV, OH, Wood- 34,000	$36.032/Lamp	$42.702/Lamp
MV, OH, Wood - 51,000	$45.252/Lamp	$53.632/Lamp
MV, OH, Metal- 3,350		
MV, OH, Metal- 6,650	$21.702/Lamp	$25.714/Lamp
MV, OH, Metal- 10,500	$25.127/Lamp	$29.774/Lamp
MV, OH, Metal- 20,000	$29.793/Lamp	$35.306/Lamp
MV, OH, Metal- 34,000	$43.255/Lamp	$51.264/Lamp
MV, OH, Metal - 51,000	$52.828/Lamp	$62.613/Lamp
MV, UG, Wood- 3,350	$18.503/Lamp	$21.922/Lamp
MV, UG, Wood- 6,650	$21.289/Lamp	$25.224/Lamp
MV, UG, Wood- 10,500		
MV, UG, Wood- 20,000		
MV, UG, Wood- 34,000		
MV, UG, Wood - 51,000		
MV, UG, Low- 3,350	$20.075/Lamp	$23.785/Lamp
MV, UG, Low- 6,650	$22.810/Lamp	$27.028/Lamp
MV, UG, Low- 10,500		
MV, UG, Low- 20,000		
MV, UG, Low- 34,000		
MV, UG, Low - 51,000		
MV, UG, High- 3,350		
MV, UG, High- 6,650	$25.232/Lamp	$29.899/Lamp
MV, UG, High- 10,500	$28.445/Lamp	$33.708/Lamp
MV, UG, High- 20,000	$33.357/Lamp	$39.531/Lamp
MV, UG, High- 34,000	$47.877/Lamp	$56.743/Lamp
MV, UG, High - 51,000	$57.425/Lamp	$68.062/Lamp
MV, Multiple- 3,350		
MV, Multiple- 6,650	$12.586/Lamp	$14.907/Lamp
MV, Multiple- 10,500	$16.818/Lamp	$19.924/Lamp
MV, Multiple- 20,000	$20.517/Lamp	$24.309/Lamp
MV, Multiple- 34,000	$33.951/Lamp	$40.235/Lamp
MV, Multiple - 51,000	$43.177/Lamp	$51.172/Lamp
Cust Owned - 3,350	$7.953/Lamp	$9.415/Lamp
Cust Owned - 6,650	$10.482/Lamp	$12.413/Lamp
Cust Owned - 10,500	$13.365/Lamp	$15.831/Lamp
Cust Owned - 20,000	$18.278/Lamp	$21.655/Lamp
TCJA	-8.0%	
SMR 2		
CER	-$0.01/Bill	
SDER	Varies	
DSIC	7.5%	
STAS-D	-0.28%	

PPL Electric Utilities Corporation
Rate Schedule: SM(R) Mercury Vapor Street Lighting Service
Impact of Proposed Rates On Total Revenues

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
MV, OH, Wood- 3,350	$79,365	$70,837	$65,438
MV, OH, Wood- 6,650	$53,059	$47,358	$43,749
MV, OH, Wood- 10,500	$1,751	$1,563	$1,444
MV, OH, Wood- 20,000	$10,391	$9,275	$8,568
MV, OH, Wood- 34,000	$1,297	$1,158	$1,070
MV, OH, Wood - 51,000	$1,629	$1,454	$1,343
MV, OH, Metal- 3,350	$0	$0	$0
MV, OH, Metal- 6,650	$781	$697	$644
MV, OH, Metal- 10,500	$1,508	$1,346	$1,243
MV, OH, Metal- 20,000	$1,788	$1,595	$1,474
MV, OH, Metal- 34,000	$0	$0	$0
MV, OH, Metal - 51,000	$0	$0	$0
MV, UG, Wood- 3,350	$2,886	$2,576	$2,380
MV, UG, Wood- 6,650	$32,189	$28,730	$26,541
MV, UG, Wood- 10,500	$0	$0	$0
MV, UG, Wood- 20,000	$0	$0	$0
MV, UG, Wood- 34,000	$0	$0	$0
MV, UG, Wood - 51,000	$0	$0	$0
MV, UG, Low- 3,350	$50,107	$44,723	$41,315
MV, UG, Low- 6,650	$45,164	$40,311	$37,239
MV, UG, Low- 10,500	$0	$0	$0
MV, UG, Low- 20,000	$0	$0	$0
MV, UG, Low- 34,000	$0	$0	$0
MV, UG, Low - 51,000	$0	$0	$0
MV, UG, High- 3,350	$0	$0	$0
MV, UG, High- 6,650	$3,633	$3,243	$2,996
MV, UG, High- 10,500	$0	$0	$0
MV, UG, High- 20,000	$4,003	$3,573	$3,300
MV, UG, High- 34,000	$3,447	$3,077	$2,842
MV, UG, High - 51,000	$2,756	$2,460	$2,273
MV, Multiple- 3,350	$0	$0	$0
MV, Multiple- 6,650	$755	$674	$623
MV, Multiple- 10,500	$0	$0	$0
MV, Multiple- 20,000	$739	$659	$609
MV, Multiple- 34,000	$0	$0	$0
MV, Multiple - 51,000	$0	$0	$0
Cust Owned - 3,350	$9,066	$8,092	$7,476
Cust Owned - 6,650	$2,893	$2,582	$2,385
Cust Owned - 10,500	$0	$0	$0
Cust Owned - 20,000	$877	$783	$723
TCJA	($24,807)	($22,141)	($20,454)
SMR 2			
CER	($190)	($169)	($157)
SDER	$1,192	$1,064	$983
DSIC	$21,632	$19,308	$17,837
STAS-D	($868)	($775)	($716)
Total	$307,046	$274,052	$253,167

PPL Electric Utilities Corporation
Rate Schedule: SM(R) Mercury Vapor Street Lighting Service
Impact of Proposed Rates On Total Revenues

Proposed Rates	HTY	FTY	FPFTY
MV, OH, Wood- 3,350	$93,998	$83,897	$77,504
MV, OH, Wood- 6,650	$62,851	$56,097	$51,822
MV, OH, Wood- 10,500	$2,075	$1,852	$1,711
MV, OH, Wood- 20,000	$12,312	$10,989	$10,152
MV, OH, Wood- 34,000	$1,537	$1,372	$1,268
MV, OH, Wood - 51,000	$1,931	$1,723	$1,592
MV, OH, Metal- 3,350	$0	$0	$0
MV, OH, Metal- 6,650	$926	$826	$763
MV, OH, Metal- 10,500	$1,786	$1,594	$1,473
MV, OH, Metal- 20,000	$2,118	$1,891	$1,747
MV, OH, Metal- 34,000	$0	$0	$0
MV, OH, Metal - 51,000	$0	$0	$0
MV, UG, Wood- 3,350	$3,420	$3,052	$2,820
MV, UG, Wood- 6,650	$38,139	$34,041	$31,446
MV, UG, Wood- 10,500	$0	$0	$0
MV, UG, Wood- 20,000	$0	$0	$0
MV, UG, Wood- 34,000	$0	$0	$0
MV, UG, Wood - 51,000	$0	$0	$0
MV, UG, Low- 3,350	$59,367	$52,988	$48,950
MV, UG, Low- 6,650	$53,515	$47,765	$44,125
MV, UG, Low- 10,500	$0	$0	$0
MV, UG, Low- 20,000	$0	$0	$0
MV, UG, Low- 34,000	$0	$0	$0
MV, UG, Low - 51,000	$0	$0	$0
MV, UG, High- 3,350	$0	$0	$0
MV, UG, High- 6,650	$4,305	$3,843	$3,550
MV, UG, High- 10,500	$0	$0	$0
MV, UG, High- 20,000	$4,744	$4,234	$3,911
MV, UG, High- 34,000	$4,085	$3,646	$3,369
MV, UG, High - 51,000	$3,267	$2,916	$2,694
MV, Multiple- 3,350	$0	$0	$0
MV, Multiple- 6,650	$894	$798	$737
MV, Multiple- 10,500	$0	$0	$0
MV, Multiple- 20,000	$875	$781	$722
MV, Multiple- 34,000	$0	$0	$0
MV, Multiple - 51,000	$0	$0	$0
Cust Owned - 3,350	$10,733	$9,580	$8,850
Cust Owned - 6,650	$3,426	$3,058	$2,825
Cust Owned - 10,500	$0	$0	$0
Cust Owned - 20,000	$1,039	$928	$857
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$367,346	$327,873	$302,887
Change	$60,300	$53,821	$49,719
	19.6%	19.6%	19.6%

PPL Electric Utilities Corporation
Rate Schedule: SHS High Pressure Sodium Street Lighting Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
HPS, OH, Wood- 5,800	127,680	121,107	118,414
HPS, OH, Wood- 9,500	107,628	102,087	99,818
HPS, OH, Wood- 16,000	28,404	26,942	26,343
HPS, OH, Wood- 25,500	18,600	17,642	17,250
HPS, OH, Wood- 50,000	4,536	4,302	4,207
HPS, OH, Metal- 5,800	1,644	1,559	1,525
HPS, OH, Metal- 9,500	360	341	334
HPS, OH, Metal- 16,000	912	865	846
HPS, OH, Metal- 25,500	828	785	768
HPS, OH, Metal- 50,000	36	34	33
HPS, UG, Wood- 5,800	12,888	12,224	11,953
HPS, UG, Wood- 9,500	33,492	31,768	31,062
HPS, UG, Wood- 16,000			
HPS, UG, Wood- 25,500			
HPS, UG, Wood- 50,000			
Growth Rates	70,260	66,643	65,161
HPS, UG, Low- 9,500	170,088	161,331	157,745
HPS, UG, Low- 16,000			
HPS, UG, Low- 25,500			
HPS, UG, Low- 50,000			
HPS, UG, High- 5,800			
HPS, UG, High- 9,500	8,952	8,491	8,302
HPS, UG, High- 16,000	$7,884	$7,478	$7,312
HPS, UG, High- 25,500	8,940	8,480	8,291
HPS, UG, High- 50,000	2,448	2,322	2,270
HPS, Multiple- 5,800	$312	$296	$289
HPS, Multiple- 9,500	2,220	2,106	2,059
HPS, Multiple- 16,000	816	774	757
HPS, Multiple- 25,500	912	865	846
HPS, Multiple- 50,000	576	546	534

PPL Electric Utilities Corporation
Rate Schedule: SHS High Pressure Sodium Street Lighting Service
Impact of Proposed Rates On Total Revenues

Rate Design	Current Rates	Proposed Rates
HPS, OH, Wood- 5,800	$12.452/Lamp	$14.748/Lamp
HPS, OH, Wood- 9,500	$13.674/Lamp	$16.197/Lamp
HPS, OH, Wood- 16,000	$15.083/Lamp	$17.867/Lamp
HPS, OH, Wood- 25,500	$20.185/Lamp	$23.916/Lamp
HPS, OH, Wood- 50,000	$25.784/Lamp	$30.553/Lamp
HPS, OH, Metal- 5,800	$16.540/Lamp	$19.595/Lamp
HPS, OH, Metal- 9,500	$17.474/Lamp	$20.702/Lamp
HPS, OH, Metal- 16,000	$18.706/Lamp	$22.162/Lamp
HPS, OH, Metal- 25,500	$23.342/Lamp	$27.658/Lamp
HPS, OH, Metal- 50,000	$28.516/Lamp	$33.792/Lamp
HPS, UG, Wood- 5,800	$18.847/Lamp	$22.330/Lamp
HPS, UG, Wood- 9,500	$20.256/Lamp	$24.000/Lamp
HPS, UG, Wood- 16,000		
HPS, UG, Wood- 25,500		
HPS, UG, Wood- 50,000		
HPS, UG, Low- 5,800	$18.999/Lamp	$22.510/Lamp
HPS, UG, Low- 9,500	$20.360/Lamp	$24.123/Lamp
HPS, UG, Low- 16,000		
HPS, UG, Low- 25,500		
HPS, UG, Low- 50,000		
HPS, UG, High- 5,800		
HPS, UG, High- 9,500	$24.117/Lamp	$28.577/Lamp
HPS, UG, High- 16,000	$25.329/Lamp	$30.014/Lamp
HPS, UG, High- 25,500	$34.179/Lamp	$40.505/Lamp
HPS, UG, High- 50,000	$39.518/Lamp	$46.834/Lamp
HPS, Multiple- 5,800	$11.406/Lamp	$13.508/Lamp
HPS, Multiple- 9,500	$12.579/Lamp	$14.899/Lamp
HPS, Multiple- 16,000	$13.077/Lamp	$15.489/Lamp
HPS, Multiple- 25,500	$17.081/Lamp	$20.236/Lamp
HPS, Multiple- 50,000	$20.422/Lamp	$24.197/Lamp
TCJA	-8.0%	
SMR 2		
CER	-$0.01/Bill	
SDER	Varies	
DSIC	7.5%	
STAS-D	-0.28%	

PPL Electric Utilities Corporation
Rate Schedule: SHS High Pressure Sodium Street Lighting Service
Impact of Proposed Rates On Total Revenues

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
HPS, OH, Wood- 5,800	$1,589,871	$1,508,021	$1,474,497
HPS, OH, Wood- 9,500	$1,471,705	$1,395,938	$1,364,906
HPS, OH, Wood- 16,000	$428,418	$406,361	$397,328
HPS, OH, Wood- 25,500	$375,441	$356,112	$348,196
HPS, OH, Wood- 50,000	$116,956	$110,935	$108,469
HPS, OH, Metal- 5,800	$27,192	$25,792	$25,219
HPS, OH, Metal- 9,500	$6,291	$5,967	$5,834
HPS, OH, Metal- 16,000	$17,060	$16,182	$15,822
HPS, OH, Metal- 25,500	$19,327	$18,332	$17,925
HPS, OH, Metal- 50,000	$1,027	$974	$952
HPS, UG, Wood- 5,800	$242,900	$230,395	$225,273
HPS, UG, Wood- 9,500	$678,414	$643,487	$629,183
HPS, UG, Wood- 16,000			
HPS, UG, Wood- 25,500			
HPS, UG, Wood- 50,000			
HPS, UG, Low- 5,800	$1,334,870	$1,266,147	$1,238,001
HPS, UG, Low- 9,500	$3,462,992	$3,284,708	$3,211,689
HPS, UG, Low- 16,000			
HPS, UG, Low- 25,500			
HPS, UG, Low- 50,000			
HPS, UG, High- 5,800			
HPS, UG, High- 9,500	$215,895	$204,781	$200,228
HPS, UG, High- 16,000	$199,694	$189,413	$185,202
HPS, UG, High- 25,500	$305,560	$289,829	$283,386
HPS, UG, High- 50,000	$96,740	$91,760	$89,720
HPS, Multiple- 5,800	$3,559	$3,375	$3,300
HPS, Multiple- 9,500	$27,925	$26,488	$25,899
HPS, Multiple- 16,000	$10,671	$10,121	$9,896
HPS, Multiple- 25,500	$15,578	$14,776	$14,447
HPS, Multiple- 50,000	$11,763	$11,157	$10,909
TCJA	-$852,788	-$808,884	-$790,903
SMR 2			
CER	-$6,104	-$5,790	-$5,661
SDER	$24,828	$23,550	$23,026
DSIC	$740,312	$702,199	$686,589
STAS-D	-$29,711	-$28,182	-$27,555
Total	$10,536,385	$9,993,944	$9,771,778

PPL Electric Utilities Corporation
Rate Schedule: SHS High Pressure Sodium Street Lighting Service
Impact of Proposed Rates On Total Revenues

Proposed Rates	HTY	FTY	FPFTY
HPS, OH, Wood- 5,800	$1,883,087	$1,786,141	$1,746,435
HPS, OH, Wood- 9,500	$1,743,264	$1,653,516	$1,616,758
HPS, OH, Wood- 16,000	$507,507	$481,379	$470,678
HPS, OH, Wood- 25,500	$444,831	$421,930	$412,551
HPS, OH, Wood- 50,000	$138,589	$131,454	$128,532
HPS, OH, Metal- 5,800	$32,214	$30,555	$29,876
HPS, OH, Metal- 9,500	$7,453	$7,069	$6,912
HPS, OH, Metal- 16,000	$20,212	$19,172	$18,745
HPS, OH, Metal- 25,500	$22,901	$21,722	$21,239
HPS, OH, Metal- 50,000	$1,217	$1,154	$1,128
HPS, UG, Wood- 5,800	$287,783	$272,967	$266,899
HPS, UG, Wood- 9,500	$803,802	$762,421	$745,472
HPS, UG, Wood- 16,000			
HPS, UG, Wood- 25,500			
HPS, UG, Wood- 50,000			
HPS, UG, Low- 5,800	$1,581,532	$1,500,111	$1,466,763
HPS, UG, Low- 9,500	$4,103,054	$3,891,818	$3,805,303
HPS, UG, Low- 16,000			
HPS, UG, Low- 25,500			
HPS, UG, Low- 50,000			
HPS, UG, High- 5,800			
HPS, UG, High- 9,500	$255,820	$242,650	$237,256
HPS, UG, High- 16,000	$236,628	$224,446	$219,456
HPS, UG, High- 25,500	$362,115	$343,472	$335,837
HPS, UG, High- 50,000	$114,650	$108,748	$106,330
HPS, Multiple- 5,800	$4,215	$3,998	$3,909
HPS, Multiple- 9,500	$33,076	$31,373	$30,676
HPS, Multiple- 16,000	$12,639	$11,989	$11,722
HPS, Multiple- 25,500	$18,455	$17,505	$17,116
HPS, Multiple- 50,000	$13,937	$13,220	$12,926
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$12,628,981	$11,978,807	$11,712,519
Change	$2,092,596	$1,984,864	$1,940,740
	19.9%	19.9%	19.9%

PPL Electric Utilities Corporation
Rate Schedule: SLE Light Emitting Diode (LED) Street Lighting Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
LED, OH, Wood- 2,600			
LED, OH, Wood- 3,300	193,764	197,825	204,563
LED, OH, Wood- 3,800			
LED, OH, Wood- 4,900	254,076	259,402	268,236
LED, OH, Wood- 7,500	156	159	165
LED, OH, Wood - 15,000	44,928	45,870	47,432
LED, OH, Wood - 20,000	13,044	13,317	13,771
LED, OH, Metal- 2,600			
LED, OH, Metal- 3,300	24	25	25
LED, OH, Metal- 3,800			
LED, OH, Metal- 4,900	4,200	4,288	4,434
LED, OH, Metal- 7,500	696	711	735
LED, OH, Metal - 15,000	468	478	494
LED, OH, Metal - 20,000	48	49	51
LED, UG, Wood- 2,600	612	625	646
LED, UG, Wood- 3,300			
LED, UG, Wood- 3,800	3,216	3,283	3,395
LED, UG, Wood- 4,900			
LED, UG, Wood- 7,500			
LED, UG, Wood - 15,000			
LED, UG, Wood - 20,000			
LED, UG, Low- 2,600	11,040	11,271	11,655
LED, UG, Low- 3,300			
LED, UG, Low- 3,800	29,004	29,612	30,620
LED, UG, Low- 4,900			
LED, UG, Low- 7,500			
LED, UG, Low - 15,000			
LED, UG, Low - 20,000			
LED, UG, High- 2,600			
LED, UG, High- 3,300			
LED, UG, High- 3,800			
LED, UG, High- 4,900	8,208	8,380	8,665
LED, UG, High- 7,500	4,452	4,545	4,700
LED, UG, High - 15,000	5,484	5,599	5,790
LED, UG, High - 20,000	1,500	1,531	1,584
LED, Multiple- 2,600			
LED, Multiple- 3,300	132	135	139
LED, Multiple- 3,800			
LED, Multiple- 4,900	828	845	874
LED, Multiple- 7,500	420	429	443
LED, Multiple - 15,000	468	478	494
LED, Multiple - 20,000	168	172	177

PPL Electric Utilities Corporation
Rate Schedule: SLE Light Emitting Diode (LED) Street Lighting Service
Impact of Proposed Rates On Total Revenues

Rate Design	Current Rates	Proposed Rates
LED, OH, Wood- 2,600		
LED, OH, Wood- 3,300	$13.026/Lamp	$15.416/Lamp
LED, OH, Wood- 3,800		
LED, OH, Wood- 4,900	$14.240/Lamp	$16.854/Lamp
LED, OH, Wood- 7,500	$16.056/Lamp	$19.005/Lamp
LED, OH, Wood - 15,000	$22.587/Lamp	$26.741/Lamp
LED, OH, Wood - 20,000	$28.936/Lamp	$34.261/Lamp
LED, OH, Metal- 2,600		
LED, OH, Metal- 3,300	$16.164/Lamp	$19.133/Lamp
LED, OH, Metal- 3,800		
LED, OH, Metal- 4,900	$17.149/Lamp	$20.300/Lamp
LED, OH, Metal- 7,500	$19.020/Lamp	$22.516/Lamp
LED, OH, Metal - 15,000	$25.414/Lamp	$30.089/Lamp
LED, OH, Metal - 20,000	$30.947/Lamp	$36.643/Lamp
LED, UG, Wood- 2,600	$24.695/Lamp	$29.238/Lamp
LED, UG, Wood- 3,300		
LED, UG, Wood- 3,800	$25.725/Lamp	$30.458/Lamp
LED, UG, Wood- 4,900		
LED, UG, Wood- 7,500		
LED, UG, Wood - 15,000		
LED, UG, Wood - 20,000		
LED, UG, Low- 2,600	$24.834/Lamp	$29.402/Lamp
LED, UG, Low- 3,300		
LED, UG, Low- 3,800	$25.801/Lamp	$30.548/Lamp
LED, UG, Low- 4,900		
LED, UG, Low- 7,500		
LED, UG, Low - 15,000		
LED, UG, Low - 20,000		
LED, UG, High- 2,600		
LED, UG, High- 3,300		
LED, UG, High- 3,800		
LED, UG, High- 4,900	$22.248/Lamp	$26.339/Lamp
LED, UG, High- 7,500	$23.943/Lamp	$28.347/Lamp
LED, UG, High - 15,000	$33.305/Lamp	$39.436/Lamp
LED, UG, High - 20,000	$39.842/Lamp	$47.179/Lamp
LED, Multiple- 2,600		
LED, Multiple- 3,300	$4.495/Lamp	$5.311/Lamp
LED, Multiple- 3,800		
LED, Multiple- 4,900	$4.730/Lamp	$5.590/Lamp
LED, Multiple- 7,500	$5.502/Lamp	$6.504/Lamp
LED, Multiple - 15,000	$8.053/Lamp	$9.526/Lamp
LED, Multiple - 20,000	$10.051/Lamp	$11.892/Lamp
TCJA	-8.0%	
SMR 2		
CER	-$0.01/Bill	
SDER	Varies	
DSIC	7.5%	
STAS-D	-0.28%	

PPL Electric Utilities Corporation
Rate Schedule: SLE Light Emitting Diode (LED) Street Lighting Service
Impact of Proposed Rates On Total Revenues

Revenue Impacts **Current Rates**	HTY	FTY	FPFTY
LED, OH, Wood- 2,600			
LED, OH, Wood- 3,300	$2,523,969.86	$2,576,873.19	$2,664,634.87
LED, OH, Wood- 3,800			
LED, OH, Wood- 4,900	$3,618,042.24	$3,693,877.71	$3,819,681.71
LED, OH, Wood- 7,500	$2,504.74	$2,557.24	$2,644.33
LED, OH, Wood - 15,000	$1,014,788.74	$1,036,059.08	$1,071,344.59
LED, OH, Wood - 20,000	$377,441.18	$385,352.49	$398,476.60
LED, OH, Metal- 2,600			
LED, OH, Metal- 3,300	$387.94	$396.07	$409.56
LED, OH, Metal- 3,800			
LED, OH, Metal- 4,900	$72,025.80	$73,535.49	$76,039.92
LED, OH, Metal- 7,500	$13,237.92	$13,515.39	$13,975.69
LED, OH, Metal - 15,000	$11,893.75	$12,143.05	$12,556.61
LED, OH, Metal - 20,000	$1,485.46	$1,516.59	$1,568.24
LED, UG, Wood- 2,600	$15,113.34	$15,430.12	$15,955.63
LED, UG, Wood- 3,300			
LED, UG, Wood- 3,800	$82,731.60	$84,465.68	$87,342.37
LED, UG, Wood- 4,900			
LED, UG, Wood- 7,500			
LED, UG, Wood - 15,000			
LED, UG, Wood - 20,000			
LED, UG, Low- 2,600	$274,167.36	$279,914.01	$289,447.16
LED, UG, Low- 3,300			
LED, UG, Low- 3,800	$748,332.20	$764,017.52	$790,037.99
LED, UG, Low- 4,900			
LED, UG, Low- 7,500			
LED, UG, Low - 15,000			
LED, UG, Low - 20,000			
LED, UG, High- 2,600			
LED, UG, High- 3,300			
LED, UG, High- 3,800			
LED, UG, High- 4,900	$182,611.58	$186,439.19	$192,788.83
LED, UG, High- 7,500	$106,594.24	$108,828.49	$112,534.91
LED, UG, High - 15,000	$182,644.62	$186,472.92	$192,823.71
LED, UG, High - 20,000	$59,763.00	$61,015.65	$63,093.69
LED, Multiple- 2,600			
LED, Multiple- 3,300	$593.34	$605.78	$626.41
LED, Multiple- 3,800			
LED, Multiple- 4,900	$3,916.44	$3,998.53	$4,134.71
LED, Multiple- 7,500	$2,310.84	$2,359.28	$2,439.63
LED, Multiple - 15,000	$3,768.80	$3,847.80	$3,978.85
LED, Multiple - 20,000	$1,688.57	$1,723.96	$1,782.67
TCJA	($744,001)	($759,596)	($785,465)
SMR 2			
CER	($5,769)	($5,890)	($6,091)
SDER	$14,797	$15,107	$15,622
DSIC	$644,383	$657,889	$680,295
STAS-D	($25,861)	($26,403)	($27,303)
Total	$9,183,562	$9,376,053	$9,695,377

PPL Electric Utilities Corporation
Rate Schedule: SLE Light Emitting Diode (LED) Street Lighting Service
Impact of Proposed Rates On Total Revenues

Proposed Rates	HTY	FTY	FPFTY
LED, OH, Wood- 2,600			
LED, OH, Wood- 3,300	$2,987,065.82	$3,049,675.80	$3,153,539.93
LED, OH, Wood- 3,800			
LED, OH, Wood- 4,900	$4,282,196.90	$4,371,953.30	$4,520,850.81
LED, OH, Wood- 7,500	$2,964.78	$3,026.92	$3,130.01
LED, OH, Wood - 15,000	$1,201,419.65	$1,226,601.84	$1,268,376.75
LED, OH, Wood - 20,000	$446,900.48	$456,267.68	$471,806.99
LED, OH, Metal- 2,600			
LED, OH, Metal- 3,300	$459.19	$468.82	$484.78
LED, OH, Metal- 3,800			
LED, OH, Metal- 4,900	$85,260.00	$87,047.08	$90,011.68
LED, OH, Metal- 7,500	$15,671.14	$15,999.61	$16,544.51
LED, OH, Metal - 15,000	$14,081.65	$14,376.81	$14,866.45
LED, OH, Metal - 20,000	$1,758.86	$1,795.73	$1,856.89
LED, UG, Wood- 2,600	$17,893.66	$18,268.71	$18,890.90
LED, UG, Wood- 3,300			
LED, UG, Wood- 3,800	$97,952.93	$100,006.06	$103,412.01
LED, UG, Wood- 4,900			
LED, UG, Wood- 7,500			
LED, UG, Wood - 15,000			
LED, UG, Wood - 20,000			
LED, UG, Low- 2,600	$324,598.08	$331,401.77	$342,688.47
LED, UG, Low- 3,300			
LED, UG, Low- 3,800	$886,014.19	$904,585.37	$935,393.23
LED, UG, Low- 4,900			
LED, UG, Low- 7,500			
LED, UG, Low - 15,000			
LED, UG, Low - 20,000			
LED, UG, High- 2,600			
LED, UG, High- 3,300			
LED, UG, High- 3,800			
LED, UG, High- 4,900	$216,190.51	$220,721.94	$228,239.17
LED, UG, High- 7,500	$126,200.84	$128,846.06	$133,234.23
LED, UG, High - 15,000	$216,267.02	$220,800.06	$228,319.94
LED, UG, High - 20,000	$70,768.50	$72,251.83	$74,712.55
LED, Multiple- 2,600			
LED, Multiple- 3,300	$701.05	$715.75	$740.12
LED, Multiple- 3,800			
LED, Multiple- 4,900	$4,628.52	$4,725.54	$4,886.48
LED, Multiple- 7,500	$2,731.68	$2,788.94	$2,883.92
LED, Multiple - 15,000	$4,458.17	$4,551.61	$4,706.63
LED, Multiple - 20,000	$1,997.86	$2,039.73	$2,109.20
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$11,008,181	$11,238,917	$11,621,686
Change	$1,824,620	$1,862,864	$1,926,309
	19.9%	19.9%	19.9%

PPL Electric Utilities Corporation
Rate Schedule: SE Energy Only Street Lighting Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Bills - Utility Poles	550	540	531
Bills - Customer Poles	814	801	787
Energy - Utility Pole	10,367,195	10,648,696	10,558,673
Energy - Customer Pole	15,359,232	15,776,281	15,642,910

Rate Design	Current Rates	Proposed Rates
Energy - Company Pole	$0.10437/kWh	$0.12483/kWh
Energy - Customer Pole	$0.06026/kWh	$0.07254/kWh
TCJA	-8.0%	
SMR 2		
CER	-$0.01/Bill	
SDER	$0.00092/kWh	
DSIC	7.5%	
STAS-D	-0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Energy - Company Pole	$1,082,024	$1,111,404	$1,102,009
Energy - Customer Pole	$925,547	$950,679	$942,642
TCJA	($160,606)	($164,967)	($163,572)
SMR 2			
CER	($5)	($5)	($5)
SDER	$23,668	$24,311	$24,105
DSIC	$143,500	$147,397	$146,150
STAS-D	($5,759)	($5,916)	($5,866)
Total	$2,008,370	$2,062,903	$2,045,464

Proposed Rates	HTY	FTY	FPFTY
Energy - Company Pole	$1,294,137	$1,329,277	$1,318,039
Energy - Customer Pole	$1,114,159	$1,144,411	$1,134,737
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-D			
Total	$2,408,296	$2,473,688	$2,452,776

Change			
	$399,926	$410,785	$407,312
	19.9%	19.9%	19.9%

PPL Electric Utilities Corporation
Rate Schedule: TS (R) Municipal Traffic Signal Lighting Service
Impact of Proposed Rates On Total Revenues

Billing Volumes	HTY	FTY	FPFTY
Customer Months	1,020	1,008	1,008
Connected Watt - Months	410,628	410,628	410,628

Rate Design	Current Rates	Proposed Rates
Per Watt Charge	$0.07496/watt	$0.08967/watt
TCJA	-8.0%	
SMR 2		
CER	-$0.01/Bill	
SDER	$0.00067/watt	
DSIC	7.5%	
STAS-D	-0.28%	

Revenue Impacts

Current Rates	HTY	FTY	FPFTY
Per Watt Charge	$30,781	$30,781	$30,781
TCJA	($2,462)	($2,462)	($2,462)
SMR 2	$0	$0	$0
CER	($10)	($10)	($10)
SDER	$275	$275	$275
DSIC	$2,181	$2,181	$2,181
STAS-D	($88)	($88)	($88)
Total	$31,261	$31,261	$31,261

Proposed Rates	HTY	FTY	FPFTY
Per Watt Charge	$36,821	$36,821	$36,821
TCJA			
SMR 2			
CER			
SDER			
DSIC			
STAS-T			
Total	$36,821	$36,821	$36,821

Change			
	$5,560	$5,560	$5,560
	17.8%	17.8%	17.8%

	Current Revenue	Proposed Revenue
RS Residential Service	$789,757,365	$984,902,533
GS-1 Single Phase General Service	$86,919,657	$108,369,547
GS-1 Volunteer / Non-Profit	$828,990	$1,064,293
GS-3 Three Phase General Service	$138,063,109	$170,249,019
GS-3 Volunteer / Non-Profit	$98,908	$128,569
LP-4 Large General Service at 12,470 Volts	$42,497,721	$59,048,155
LP-5 Large General Service at 69,000 Volts or Higher	$2,069,447	$1,940,352
SA Private Area Lighting Service	$3,796,032	$4,554,830
SM(R) Mercury Vapor Street Lighting Service	$253,167	$302,887
SHS High Pressure Sodium Street Lighting Service	$9,771,778	$11,712,519
SLE Light Emitting Diode (LED) Street Lighting Service	$9,695,377	$11,621,686
SE Energy Only Street Lighting Service	$2,045,464	$2,452,776
TS (R) Municipal Traffic Signal Lighting Service	$31,261	$36,821
Incremental Revenue BL Borderline Service		$132,981
Total	$1,085,828,276	$1,356,516,966
ACOSS Allocated Revenue Requirement		$1,356,442,484
Error Due to Rate Rounding		$74,482

Q. The effects of the proposed rates on monthly billing conditions should be provided as follows:

1. Residential Bill Comparisons

For each rate applicable to residential service, provide a chart or tabulation which shows the dollar and percentage effect of the proposed rate base rate on monthly bills ranging from the use of zero KWH to 5,000 KWH at appropriate intervals.

2. General Bill Comparisons

For each rate that requires both a billing demand (KW) and KWHs as the billing determinants, provide a tabulation or graphical comparison showing the percentage effect of the proposed rate base on monthly bills using several representative demand (KW) levels, the monthly KWH for each demand selected to be in load factor increments of 10% starting at 0% and ending at 100%730H), or by hours use increment that covers approximately 95% of the bills.

A. 1. Attachment IV-D provides a tabular comparison of monthly residential bills under PPL Electric's current rates and proposed rates for usage levels ranging from 0 to 5,000 kWh. The table provides the total dollar impact as well as the percentage change.

2. Attachment IV-D also provides a tabular comparison of average monthly bills with total dollar and percentage impacts for PPL Electric's General Service rate schedules. The tables include several representative demand levels and load factors ranging from 0% to 100% in 10% increments.

PPL Electric Utilities Corporation
Rate Schedule: RS Residential Service
Current Rates vs Proposed Rates

Monthly Usage

kWh		0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Current Rates																		
Customer Charge	$15.58/Bill	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58
Energy Charge	$0.05049/kWh	$0.00	$2.52	$5.05	$12.62	$25.25	$37.87	$45.44	$50.49	$75.74	$100.98	$126.23	$151.47	$176.72	$201.96	$227.21	$252.45	$302.94
Riders																		
TCJA	-8.0%	-$1.25	-$1.45	-$1.65	-$2.26	-$3.27	-$4.28	-$4.88	-$5.29	-$7.31	-$9.32	-$11.34	-$13.36	-$15.38	-$17.40	-$19.42	-$21.44	-$25.48
DSIC	7.5%	$1.08	$1.25	$1.42	$1.95	$2.82	$3.69	$4.21	$4.56	$6.30	$8.04	$9.78	$11.53	$13.27	$15.01	$16.75	$18.49	$21.98
STATS-D	-0.28%	-$0.04	-$0.05	-$0.06	-$0.08	-$0.11	-$0.15	-$0.17	-$0.18	-$0.25	-$0.32	-$0.39	-$0.46	-$0.53	-$0.60	-$0.67	-$0.74	-$0.88
Current Rates		$15.37	$17.86	$20.34	$27.81	$40.26	$52.71	$60.18	$65.16	$90.06	$114.96	$139.85	$164.75	$189.65	$214.54	$239.44	$264.34	$314.13
Proposed Rate Design																		
Customer Charge	$17.00/Bill	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00
Energy Charge	$0.06296/kWh	$0.00	$3.15	$6.30	$15.74	$31.48	$47.22	$56.66	$62.96	$94.44	$125.92	$157.40	$188.88	$220.36	$251.84	$283.32	$314.80	$377.76
Riders																		
TCJA	0.0%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DSIC	0.0%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
STATS-D	0.0%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Proposed Rate Design		$17.00	$20.15	$23.30	$32.74	$48.48	$64.22	$73.66	$79.96	$111.44	$142.92	$174.40	$205.88	$237.36	$268.84	$300.32	$331.80	$394.76
Difference		$1.63	$2.29	$2.95	$4.93	$8.22	$11.51	$13.48	$14.80	$21.38	$27.96	$34.55	$41.13	$47.71	$54.30	$60.88	$67.46	$80.63
		10.6%	12.8%	14.5%	17.7%	20.4%	21.8%	22.4%	22.7%	23.7%	24.3%	24.7%	25.0%	25.2%	25.3%	25.4%	25.5%	25.7%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
Current Rates vs Proposed Rates

		Monthly Usage											
kW		0	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	183	365	548	730	913	1,095	1,278	1,460	1,643	1,825
Current Rates													
Customer Charge	$22.00/Bill	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00
Demand Charge	$4.361/kW	$0.00	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90
Riders													
TCJA	-8.0%	-$1.76	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$0.00	$0.30	$0.61	$0.91	$1.21	$1.51	$1.82	$2.12	$2.42	$2.73	$3.03
SDER	$0.00092/kWh	$0.00	$0.00	$0.17	$0.34	$0.50	$0.67	$0.84	$1.01	$1.18	$1.34	$1.51	$1.68
DSIC	7.5%	$1.74	$2.50	$2.53	$2.57	$2.60	$2.64	$2.67	$2.71	$2.74	$2.78	$2.81	$2.85
STAS-D	-0.28%	-$0.07	-$0.10	-$0.10	-$0.10	-$0.10	-$0.11	-$0.11	-$0.11	-$0.11	-$0.11	-$0.11	-$0.11
Current Rates		$24.93	$35.69	$36.19	$36.70	$37.20	$37.71	$38.21	$38.72	$39.22	$39.72	$40.23	$40.73
Proposed Rate Design													
Customer Charge	$30.00/Bill	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
Demand Charge	$5.846/kW	$0.00	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62
Riders													
ACR 4	$0.00166/kWh	$0.00	$0.00	$0.30	$0.61	$0.91	$1.21	$1.51	$1.82	$2.12	$2.42	$2.73	$3.03
Proposed Rate Design		$30.00	$44.62	$44.92	$45.22	$45.52	$45.83	$46.13	$46.43	$46.74	$47.04	$47.34	$47.64
Difference		$5.07	$8.93	$8.73	$8.52	$8.32	$8.12	$7.92	$7.72	$7.52	$7.31	$7.11	$6.91
		20.3%	25.0%	24.1%	23.2%	22.4%	21.5%	20.7%	19.9%	19.2%	18.4%	17.7%	17.0%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
Current Rates vs Proposed Rates

		Monthly Usage										
kW		5	5	5	5	5	5	5	5	5	5	5
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	365	730	1,095	1,460	1,825	2,190	2,555	2,920	3,285	3,650
Current Rates												
Customer Charge	$22.00/Bill	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00
Demand Charge	$4.361/kW	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81
Riders												
TCJA	-8.0%	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$0.61	$1.21	$1.82	$2.42	$3.03	$3.64	$4.24	$4.85	$5.45	$6.06
SDER	$0.00092/kWh	$0.00	$0.34	$0.67	$1.01	$1.34	$1.68	$2.01	$2.35	$2.69	$3.02	$3.36
DSIC	7.5%	$3.25	$3.32	$3.39	$3.46	$3.53	$3.60	$3.67	$3.74	$3.81	$3.88	$3.96
STAS-D	-0.28%	-$0.13	-$0.13	-$0.14	-$0.14	-$0.14	-$0.14	-$0.15	-$0.15	-$0.15	-$0.16	-$0.16
Current Rates		$46.44	$47.45	$48.46	$49.47	$50.48	$51.49	$52.50	$53.51	$54.52	$55.52	$56.53
Proposed Rate Design												
Customer Charge	$30.00/Bill	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
Demand Charge	$5.846/kW	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23
Riders												
ACR 4	$0.00166/kWh	$0.00	$0.61	$1.21	$1.82	$2.42	$3.03	$3.64	$4.24	$4.85	$5.45	$6.06
Proposed Rate Design		$59.23	$59.84	$60.44	$61.05	$61.65	$62.26	$62.87	$63.47	$64.08	$64.68	$65.29
Difference		$12.79	$12.39	$11.98	$11.58	$11.18	$10.77	$10.37	$9.97	$9.56	$9.16	$8.75
		27.5%	26.1%	24.7%	23.4%	22.1%	20.9%	19.8%	18.6%	17.5%	16.5%	15.5%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
Current Rates vs Proposed Rates

		Monthly Usage										
kW		10	10	10	10	10	10	10	10	10	10	10
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	730	1,460	2,190	2,920	3,650	4,380	5,110	5,840	6,570	7,300
Current Rates												
Customer Charge	$22.00/Bill	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00
Demand Charge	$4.361/kW	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61
Riders												
TCJA	-8.0%	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$1.21	$2.42	$3.64	$4.85	$6.06	$7.27	$8.48	$9.69	$10.91	$12.12
SDER	$0.00092/kWh	$0.00	$0.67	$1.34	$2.01	$2.69	$3.36	$4.03	$4.70	$5.37	$6.04	$6.72
DSIC	7.5%	$4.75	$4.89	$5.04	$5.18	$5.32	$5.46	$5.60	$5.74	$5.88	$6.02	$6.17
STAS-D	-0.28%	-$0.19	-$0.20	-$0.20	-$0.21	-$0.21	-$0.22	-$0.22	-$0.23	-$0.24	-$0.24	-$0.25
Current Rates		$67.94	$69.96	$71.98	$74.00	$76.02	$78.04	$80.06	$82.08	$84.10	$86.11	$88.13
Proposed Rate Design												
Customer Charge	$30.00/Bill	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
Demand Charge	$5.846/kW	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46
Riders												
ACR 4	$0.00166/kWh	$0.00	$1.21	$2.42	$3.64	$4.85	$6.06	$7.27	$8.48	$9.69	$10.91	$12.12
Proposed Rate Design		$88.46	$89.67	$90.88	$92.10	$93.31	$94.52	$95.73	$96.94	$98.15	$99.37	$100.58
Difference		$20.52	$19.71	$18.90	$18.09	$17.29	$16.48	$15.67	$14.87	$14.06	$13.25	$12.44
		30.2%	28.2%	26.3%	24.5%	22.7%	21.1%	19.6%	18.1%	16.7%	15.4%	14.1%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Three Phase General Service
Current Rates vs Proposed Rates

		Monthly Usage											
kW		0	25	25	25	25	25	25	25	25	25	25	25
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	1,825	3,650	5,475	7,300	9,125	10,950	12,775	14,600	16,425	18,250
Current Rates													
Customer Charge	$60.00/Bill	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00
Demand Charge	$3.985/kW	$0.00	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63
Riders													
TCJA	-8.0%	-$4.80	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$0.00	$3.03	$6.06	$9.09	$12.12	$15.15	$18.18	$21.21	$24.24	$27.27	$30.30
SDER	$0.00092/kWh	$0.00	$0.00	$1.68	$3.36	$5.04	$6.72	$8.40	$10.07	$11.75	$13.43	$15.11	$16.79
DSIC	7.5%	$4.37	$11.24	$11.59	$11.95	$12.30	$12.65	$13.01	$13.36	$13.71	$14.07	$14.42	$14.77
STAS-D	-0.28%	-$0.18	-$0.45	-$0.47	-$0.48	-$0.49	-$0.51	-$0.52	-$0.54	-$0.55	-$0.56	-$0.58	-$0.59
Current Rates		$62.41	$160.66	$165.71	$170.76	$175.81	$180.85	$185.90	$190.95	$196.00	$201.04	$206.09	$211.14
Proposed Rate Design													
Customer Charge	$78.00/Bill	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00
Demand Charge	$5.272/kW	$0.00	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80
Riders													
ACR 4	$0.00166/kWh	$0.00	$0.00	$3.03	$6.06	$9.09	$12.12	$15.15	$18.18	$21.21	$24.24	$27.27	$30.30
Proposed Rate Design		$78.00	$209.80	$212.83	$215.86	$218.89	$221.92	$224.95	$227.98	$231.01	$234.04	$237.07	$240.10
Difference		$15.59	$49.14	$47.12	$45.10	$43.08	$41.06	$39.05	$37.03	$35.01	$32.99	$30.97	$28.96
		25.0%	30.6%	28.4%	26.4%	24.5%	22.7%	21.0%	19.4%	17.9%	16.4%	15.0%	13.7%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Three Phase General Service
Current Rates vs Proposed Rates

		Monthly Usage										
kW		50	50	50	50	50	50	50	50	50	50	50
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	3,650	7,300	10,950	14,600	18,250	21,900	25,550	29,200	32,850	36,500
Current Rates												
Customer Charge	$60.00/Bill	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00
Demand Charge	$3.985/kW	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25
Riders												
TCJA	-8.0%	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$6.06	$12.12	$18.18	$24.24	$30.30	$36.35	$42.41	$48.47	$54.53	$60.59
SDER	$0.00092/kWh	$0.00	$3.36	$6.72	$10.07	$13.43	$16.79	$20.15	$23.51	$26.86	$30.22	$33.58
DSIC	7.5%	$18.11	$18.82	$19.53	$20.23	$20.94	$21.65	$22.35	$23.06	$23.76	$24.47	$25.18
STAS-D	-0.28%	-$0.73	-$0.76	-$0.78	-$0.81	-$0.84	-$0.87	-$0.90	-$0.93	-$0.95	-$0.98	-$1.01
Current Rates		$258.92	$269.01	$279.11	$289.20	$299.30	$309.39	$319.49	$329.58	$339.68	$349.77	$359.87
Proposed Rate Design												
Customer Charge	$78.00/Bill	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00
Demand Charge	$5.272/kW	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60
Riders												
ACR 4	$0.00166/kWh	$0.00	$6.06	$12.12	$18.18	$24.24	$30.30	$36.35	$42.41	$48.47	$54.53	$60.59
Proposed Rate Design		$341.60	$347.66	$353.72	$359.78	$365.84	$371.90	$377.95	$384.01	$390.07	$396.13	$402.19
Difference		$82.68	$78.65	$74.61	$70.57	$66.54	$62.50	$58.47	$54.43	$50.39	$46.36	$42.32
		31.9%	29.2%	26.7%	24.4%	22.2%	20.2%	18.3%	16.5%	14.8%	13.3%	11.8%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Three Phase General Service
Current Rates vs Proposed Rates

					Monthly Usage							
kW		100	100	100	100	100	100	100	100	100	100	100
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	7,300	14,600	21,900	29,200	36,500	43,800	51,100	58,400	65,700	73,000
Current Rates												
Customer Charge	$60.00/Bill	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00
Demand Charge	$3.985/kW	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50
Riders												
TCJA	-8.0%	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$12.12	$24.24	$36.35	$48.47	$60.59	$72.71	$84.83	$96.94	$109.06	$121.18
SDER	$0.00092/kWh	$0.00	$6.72	$13.43	$20.15	$26.86	$33.58	$40.30	$47.01	$53.73	$60.44	$67.16
DSIC	7.5%	$31.86	$33.28	$34.69	$36.10	$37.51	$38.93	$40.34	$41.75	$43.16	$44.58	$45.99
STAS-D	-0.28%	-$1.28	-$1.34	-$1.39	-$1.45	-$1.51	-$1.56	-$1.62	-$1.68	-$1.73	-$1.79	-$1.85
Current Rates		$455.42	$475.61	$495.80	$515.99	$536.18	$556.37	$576.56	$596.75	$616.94	$637.13	$657.32
Proposed Rate Design												
Customer Charge	$78.00/Bill	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00
Demand Charge	$5.272/kW	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20
Riders												
ACR 4	$0.00166/kWh	$0.00	$12.12	$24.24	$36.35	$48.47	$60.59	$72.71	$84.83	$96.94	$109.06	$121.18
Proposed Rate Design		$605.20	$617.32	$629.44	$641.55	$653.67	$665.79	$677.91	$690.03	$702.14	$714.26	$726.38
Difference		$149.78	$141.70	$133.63	$125.56	$117.49	$109.42	$101.34	$93.27	$85.20	$77.13	$69.06
		32.9%	29.8%	27.0%	24.3%	21.9%	19.7%	17.6%	15.6%	13.8%	12.1%	10.5%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
Current Rates vs Proposed Rates

						Monthly Usage							
kW		0	500	500	500	500	500	500	500	500	500	500	500
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	36,500	73,000	109,500	146,000	182,500	219,000	255,500	292,000	328,500	365,000
Current Rates													
Customer Charge	$169.80/Bill	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80
Demand Charge	$2.547/kW	$0.00	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50
Riders													
TCJA	-8.0%	-$13.58	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46
SMR 2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50
SDER	$123.10/Bill	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10
DSIC	7.5%	$25.68	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19
STAS-D	-0.28%	-$1.03	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15
Current Rates		$367.08	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59
Proposed Rate Design													
Customer Charge	$235.00/Bill	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00
Demand Charge	$3.881/kW	$0.00	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50
Riders													
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50
Proposed Rate Design		$235.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00
Difference		-$132.08	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41
		-36.0%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
Current Rates vs Proposed Rates

		Monthly Usage										
kW		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	73,000	146,000	219,000	292,000	365,000	438,000	511,000	584,000	657,000	730,000
Current Rates												
Customer Charge	$169.80/Bill	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80
Demand Charge	$2.547/kW	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00
Riders												
TCJA	-8.0%	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34
SMR 2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00
SDER	$123.10/Bill	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10
DSIC	7.5%	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70
STAS-D	-0.28%	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27
Current Rates		$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10
Proposed Rate Design												
Customer Charge	$235.00/Bill	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00
Demand Charge	$3.881/kW	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00
Riders												
ACR 4	$1.057/kW	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00
Proposed Rate Design		$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00
Difference		$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90
		28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
Current Rates vs Proposed Rates

						Monthly Usage						
kW		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	146,000	292,000	438,000	584,000	730,000	876,000	1,022,000	1,168,000	1,314,000	1,460,000
Current Rates												
Customer Charge	$169.80/Bill	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80
Demand Charge	$2.547/kW	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00
Riders												
TCJA	-8.0%	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10
SMR 2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
SDER	$123.10/Bill	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10
DSIC	7.5%	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72
STAS-D	-0.28%	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50
Current Rates		$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12
Proposed Rate Design												
Customer Charge	$235.00/Bill	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00
Demand Charge	$3.881/kW	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00
Riders												
ACR 4	$1.057/kW	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Proposed Rate Design		$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00
Difference		$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88
		32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
Current Rates vs Proposed Rates

					Monthly Usage								
kW		-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	365,000	730,000	1,095,000	1,460,000	1,825,000	2,190,000	2,555,000	2,920,000	3,285,000	3,650,000
Current Rates													
Customer Charge	$994.00/Bill	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00
Riders													
TCJA	-8.0%	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52
SMR-2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$0.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00
SDER	$101.50/Bill	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50
STAT-D	-0.28%	-$3.02	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82
Current Rates		$1,076.07	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27
Proposed Rate Design													
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders													
ACR 4	$1.057/kW	$0.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00
Proposed Rate Design		$973.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44
Difference		-$102.63	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83
		-9.5%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
Current Rates vs Proposed Rates

		Monthly Usage										
kW		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	730,000	1,460,000	2,190,000	2,920,000	3,650,000	4,380,000	5,110,000	5,840,000	6,570,000	7,300,000
Current Rates												
Customer Charge	$994.00/Bill	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00
Riders												
TCJA	-8.0%	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52
SMR-2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00
SDER	$101.50/Bill	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50
STAT-D	-0.28%	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62
Current Rates		$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47
Proposed Rate Design												
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders												
ACR 4	$1.057/kW	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00
Proposed Rate Design		$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44
Difference		-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03
		-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
Current Rates vs Proposed Rates

		Monthly Usage										
kW		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	1,460,000	2,920,000	4,380,000	5,840,000	7,300,000	8,760,000	10,220,000	11,680,000	13,140,000	14,600,000
Current Rates												
Customer Charge	$994.00/Bill	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00
Riders												
TCJA	-8.0%	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52
SMR-2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00
SDER	$101.50/Bill	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50
STAT-D	-0.28%	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21
Current Rates		$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88
Proposed Rate Design												
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders												
ACR 4	$1.057/kW	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00
Proposed Rate Design		$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44
Difference		-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44
		-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%

Q.1. Provide a costs study which allocates the total cost of service to each proposed tariff rate schedule. Tariff rate schedules may be combined for this purpose provided they are of a similar supply or end use nature. A statement describing which rates were combined and the reasons therefore should be submitted.

The rates of return for each tariff schedule as defined above should be determined at both the present and proposed rate levels. Base rate revenues should be used for there purpose unless there are good and sufficient reasons to include revenues derived from other sources. Should the latter be the case, an explanation of other revenue sources included and reasons therefore should accompany the cost allocation study.

The method selected for use in allocating costs to rate classes should include costs analyses based on:

a. Peak responsibility.

b. Average and excess, on a non-coincident demand basis.

c. Company preferred method if different from the above-referenced methods, with rationale behind the selection.

This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study.

The cost data used in the allocation study may be based on the test year.

A.1. Exhibits BR-1 and BR-2 provide the requested information.

Q.2. Provide comparisons in either graphical or tabular form showing cost, as defined in the cost of service study, and proposed base rate revenues and usage for all residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.

A.2. Attachment IV-E-2 provides cost comparison tables for all residential and demand/energy rate schedules.

PPL Electric Utilities Corporation
Rate Schedule: RS Residential Service
ACOSS Base Rate vs Proposed Rates

		Monthly Usage																
kWh		0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Cost of Service Based Rates																		
Customer Charge	$42.92/Bill	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92	$42.92
Energy Charge	$0.02140/kWh	$0.00	$1.07	$2.14	$5.35	$10.70	$16.05	$19.26	$21.40	$32.10	$42.80	$53.50	$64.20	$74.90	$85.60	$96.30	$107.00	$128.40
Riders																		
ACR 4	$0.00220/kWh	$0.00	$0.11	$0.22	$0.55	$1.10	$1.65	$1.98	$2.20	$3.30	$4.40	$5.50	$6.60	$7.70	$8.80	$9.90	$11.00	$13.20
USR	$0.01111/kWh	$0.00	$0.56	$1.11	$2.78	$5.56	$8.33	$10.00	$11.11	$16.67	$22.22	$27.78	$33.33	$38.89	$44.44	$50.00	$55.55	$66.66
Cost of Service Based Rates		$42.92	$44.66	$46.39	$51.60	$60.28	$68.96	$74.16	$77.63	$94.99	$112.34	$129.70	$147.05	$164.41	$181.76	$199.12	$216.47	$251.18
Proposed Rate Design																		
Customer Charge	$17.00/Bill	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00
Energy Charge	$0.04965/kWh	$0.00	$2.48	$4.97	$12.41	$24.83	$37.24	$44.69	$49.65	$74.48	$99.30	$124.13	$148.95	$173.78	$198.60	$223.43	$248.25	$297.90
Riders																		
ACR 4	$0.00220/kWh	$0.00	$0.11	$0.22	$0.55	$1.10	$1.65	$1.98	$2.20	$3.30	$4.40	$5.50	$6.60	$7.70	$8.80	$9.90	$11.00	$13.20
USR	$0.01111/kWh	$0.00	$0.56	$1.11	$2.78	$5.56	$8.33	$10.00	$11.11	$16.67	$22.22	$27.78	$33.33	$38.89	$44.44	$50.00	$55.55	$66.66
Proposed Rate Design		$17.00	$20.15	$23.30	$32.74	$48.48	$64.22	$73.66	$79.96	$111.44	$142.92	$174.40	$205.88	$237.36	$268.84	$300.32	$331.80	$394.76
Difference		-$25.92	-$24.51	-$23.10	-$18.86	-$11.80	-$4.74	-$0.50	$2.33	$16.45	$30.58	$44.70	$58.83	$72.95	$87.08	$101.20	$115.33	$143.58
		-60.4%	-54.9%	-49.8%	-36.6%	-19.6%	-6.9%	-0.7%	3.0%	17.3%	27.2%	34.5%	40.0%	44.4%	47.9%	50.8%	53.3%	57.2%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
ACOSS Base Rate vs Proposed Rates

Monthly Usage

kW		0	2.5	2.5	2.5	2.5	2.5	5	5	5	5	5	10	10	10	10	10
LF%		100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%
kWh		-	365	730	1,095	1,460	1,825	730	1,460	2,190	2,920	3,650	1,460	2,920	4,380	5,840	7,300
Cost of Service Based Rates																	
Customer Charge	$43.18/Bill	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18	$43.18
Demand Charge	$3.333/kW	$0.00	$8.33	$8.33	$8.33	$8.33	$8.33	$16.67	$16.67	$16.67	$16.67	$16.67	$33.33	$33.33	$33.33	$33.33	$33.33
Riders																	
ACR 4	$0.00166/kWh	$0.00	$0.61	$1.21	$1.82	$2.42	$3.03	$1.21	$2.42	$3.64	$4.85	$6.06	$2.42	$4.85	$7.27	$9.69	$12.12
Cost of Service Based Rates		$43.18	$52.12	$52.73	$53.33	$53.94	$54.54	$61.06	$62.27	$63.48	$64.69	$65.91	$78.94	$81.36	$83.78	$86.21	$88.63
Proposed Rate Design																	
Customer Charge	$30.00/Bill	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
Demand Charge	$5.846/kW	$0.00	$14.62	$14.62	$14.62	$14.62	$14.62	$29.23	$29.23	$29.23	$29.23	$29.23	$58.46	$58.46	$58.46	$58.46	$58.46
Riders																	
ACR 4	$0.00166/kWh	$0.00	$0.61	$1.21	$1.82	$2.42	$3.03	$1.21	$2.42	$3.64	$4.85	$6.06	$2.42	$4.85	$7.27	$9.69	$12.12
Proposed Rate Design		$30.00	$45.22	$45.83	$46.43	$47.04	$47.64	$60.44	$61.65	$62.87	$64.08	$65.29	$90.88	$93.31	$95.73	$98.15	$100.58
Difference		-$13.18	-$6.90	-$6.90	-$6.90	-$6.90	-$6.90	-$0.62	-$0.62	-$0.62	-$0.62	-$0.62	$11.95	$11.95	$11.95	$11.95	$11.95
		-30.5%	-13.2%	-13.1%	-12.9%	-12.8%	-12.6%	-1.0%	-1.0%	-1.0%	-1.0%	-0.9%	15.1%	14.7%	14.3%	13.9%	13.5%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Three Phase General Service
ACOSS Base Rate vs Proposed Rates

Monthly Usage

kW		0	25	25	25	25	25	50	50	50	50	100	100	100	100	100
LF%		100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%
kWh		-	3,650	7,300	10,950	14,600	18,250	7,300	14,600	21,900	29,200	36,500	14,600	29,200	43,800	58,400	73,000
Cost of Service Based Rates																	
Customer Charge	$72.96/Bill	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96	$72.96
Demand Charge	$5.369/kW	$0.00	$134.22	$134.22	$134.22	$134.22	$134.22	$268.44	$268.44	$268.44	$268.44	$268.44	$536.89	$536.89	$536.89	$536.89	$536.89
Riders																	
ACR 4	$0.00166/kWh	$0.00	$6.06	$12.12	$18.18	$24.24	$30.30	$12.12	$24.24	$36.35	$48.47	$60.59	$24.24	$48.47	$72.71	$96.94	$121.18
Cost of Service Based Rates		$72.96	$213.24	$219.30	$225.36	$231.42	$237.48	$353.52	$365.64	$377.76	$389.88	$401.99	$634.08	$658.32	$682.56	$706.79	$731.03
Proposed Rate Design																	
Customer Charge	$78.00/Bill	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00
Demand Charge	$5.272/kW	$0.00	$131.80	$131.80	$131.80	$131.80	$131.80	$263.60	$263.60	$263.60	$263.60	$263.60	$527.20	$527.20	$527.20	$527.20	$527.20
Riders																	
ACR 4	$0.00166/kWh	$0.00	$6.06	$12.12	$18.18	$24.24	$30.30	$12.12	$24.24	$36.35	$48.47	$60.59	$24.24	$48.47	$72.71	$96.94	$121.18
Proposed Rate Design		$78.00	$215.86	$221.92	$227.98	$234.04	$240.10	$353.72	$365.84	$377.95	$390.07	$402.19	$629.44	$653.67	$677.91	$702.14	$726.38
Difference		$5.04	$2.62	$2.62	$2.62	$2.62	$2.62	$0.20	$0.20	$0.20	$0.20	$0.20	-$4.65	-$4.65	-$4.65	-$4.65	-$4.65
		6.9%	1.2%	1.2%	1.2%	1.1%	1.1%	0.1%	0.1%	0.1%	0.1%	0.0%	-0.7%	-0.7%	-0.7%	-0.7%	-0.6%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
ACOSS Base Rate vs Proposed Rates

		Monthly Usage															
kW		0	500	500	500	500	500	1000	1000	1000	1000	1000	2,000	2,000	2,000	2,000	2,000
LF%		100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%
kWh		-	73,000	146,000	219,000	292,000	365,000	146,000	292,000	438,000	584,000	730,000	292,000	584,000	876,000	1,168,000	1,460,000
Cost of Service Based Rates																	
Customer Charge	$209.70/Bill	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70	$209.70
Demand Charge	$3.907/kW	$0.00	$1,953.52	$1,953.52	$1,953.52	$1,953.52	$1,953.52	$3,907.04	$3,907.04	$3,907.04	$3,907.04	$3,907.04	$7,814.09	$7,814.09	$7,814.09	$7,814.09	$7,814.09
Riders																	
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Cost of Service Based Rates		$209.70	$2,691.72	$2,691.72	$2,691.72	$2,691.72	$2,691.72	$5,173.74	$5,173.74	$5,173.74	$5,173.74	$5,173.74	$10,137.79	$10,137.79	$10,137.79	$10,137.79	$10,137.79
Proposed Rate Design																	
Customer Charge	$235.00/Bill	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00
Demand Charge	$3.881/kW	$0.00	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00
Riders																	
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Proposed Rate Design		$235.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00
Difference		$25.30	$12.28	$12.28	$12.28	$12.28	$12.28	-$0.74	-$0.74	-$0.74	-$0.74	-$0.74	-$26.79	-$26.79	-$26.79	-$26.79	-$26.79
		12.1%	0.5%	0.5%	0.5%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
ACOSS Base Rate vs Proposed Rates

		Monthly Usage															
kW		0	500	500	500	500	500	1000	1000	1000	1000	1000	2,000	2,000	2,000	2,000	2,000
LF%		100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%	20%	40%	60%	80%	100%
kWh		-	73,000	146,000	219,000	292,000	365,000	146,000	292,000	438,000	584,000	730,000	292,000	584,000	876,000	1,168,000	1,460,000
Cost of Service Based Rates																	
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders																	
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Cost of Service Based Rates		$973.44	$1,501.94	$1,501.94	$1,501.94	$1,501.94	$1,501.94	$2,030.44	$2,030.44	$2,030.44	$2,030.44	$2,030.44	$3,087.44	$3,087.44	$3,087.44	$3,087.44	$3,087.44
Proposed Rate Design																	
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders																	
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Proposed Rate Design		$973.44	$1,501.94	$1,501.94	$1,501.94	$1,501.94	$1,501.94	$2,030.44	$2,030.44	$2,030.44	$2,030.44	$2,030.44	$3,087.44	$3,087.44	$3,087.44	$3,087.44	$3,087.44
Difference		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Regs. § 53.53

Part V- Plant and Depreciation Supporting Data
Part VI - Unadjusted Comparative Balance Sheets and Operating Income Statements

Docket No. R-2025-3057164

This book contains responses to each of the pertinent items contained in § 53.53, Part V (Plant and Depreciation Supporting Data, Including Related Depreciation Study Report) and § 53.53, Part VI Unadjusted Comparative Balance Sheets and Operating Income Statements) of the Commission's Regulations.

Pa. PUC v. PPL Electric Utilities Corp.

Docket No. R-2025-3057164

Index for Parts V and VI of Filing Requirements

No.	Witness
V-A-1	D. Urban
V-A-2	J.J. Spanos
V-A-3	J.J. Spanos S. Leskowsky
V-A-4	S. Leskowsky
V-B-1	J.J. Spanos
V-B-2	J.J. Spanos
V-C-1	J.J. Spanos
V-D-1	J.J. Spanos
V-D-2	J.J. Spanos
V-E-1	J.J. Spanos
VI-A	S. Leskowsky D. Urban
VI-B	S. Leskowsky D. Urban
VI-C	S. Leskowsky
VI-D	S. Leskowsky

Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.

A.1. Attachment V-A-1a provides PPL Electric's plant in service by account for the future test year ending June 30, 2026. Attachment V-A-1b provides PPL Electric's plant in service by account for the fully projected future test year ending June 30, 2027.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2026
(Thousands of Dollars)

		Amount
Intangible		
301.0	Organization	$ 476
302.0	Franchises and Consents	147
303.2	Misc Intangible Plant - Computer Software	-
303.3	Misc Intangible	47
303.4	Misc Intangible Plant - Other	-
303.5	Smart Meter - Computer Software	-
	Subtotal - Intangible	670
Transmission		
350.2	Land	54,337
350.4	Land Rights	262,797
351.1	Computer Hardware	16,522
351.205	Computer Software (5 Year)	31,576
351.210	Computer Software (10 Year)	23,426
351.3	Communication Equipment	1,054
351.31	Communication Equipment OH	212,969
351.32	Communication Equipment SE	25,943
351.33	Communication Equipment UG	197
352.0	Structures and Improvements	298,845
353.0	Station Equipment	2,996,540
354.0	Towers and Fixtures	3,059,188
354.2	Clearing Land and R/W - Towers	11,304
355.0	Poles and Fixtures	371,682
355.2	Clearing Land and R/W - Poles	12,572
356.0	Overhead Conductors and Devices	1,904,553
357.0	Underground Conduit	31,718
358.0	Underground Conductor and Devices	112,343
359.0	Roads and Trails	6,572
	Subtotal - Transmission	9,434,139

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2026
(Thousands of Dollars)

		Amount
Distribution		
360.2	Land	27,761
360.4	Land Rights	80,698
361.0	Structures and Improvements	63,152
362.0	Station Equipment	968,741
363.0	Energy Storage Equipment	6
363.1	Computer Hardware	41,648
363.15	Computer Hardware SCADA	14,699
363.205	Computer Software (5 Yr)	78,867
363.210	Computer Software (10 Yr)	48,465
363.215	Computer Software (15 Yr)	76,955
363.225	Computer SW Cloud (5 Yr)	41,456
363.230	Computer SW Cloud (10 Yr)	6,897
363.3	363.3 - Communication Equipment	7,994
363.31	363.31 - Communication Equipment RF	1,700
363.32	Communication Equip Sub RF	15,033
363.33	363.33 - Communication Equipment SE	6,653
363.35	363.35 - Communication Equipment OH	11,883
363.36	363.36 - Communication Equipment UG	1,692
364.2	Towers and Fixtures	23,508
364.4	Poles and Fixtures	1,645,190
364.6	Clearing Land and R/W - Towers	154
364.8	Clearing Land and R/W - Poles	35,603
365.0	Overhead Conductors and Devices	1,733,504
365.1	Overhead Conductors-RF Mesh	14
366.0	Underground Conduit	320,902
367.0	Underground Conductor and Devices	881,081
368.2	Transformers - Overhead Type	407,708
368.4	Transformers - Submersible or Pad Mounted	302,517
368.6	Transformers - Non-Network Housing	53
369.0	Services	830,194
370.2	Meters- AMR	40,199
370.4	Smart Metering	11,990
370.5	RF Mesh AMRs	288,153
371.2	Installations on Customers Premises	319
371.4	Area Lighting Fixtures	13,890
373.2	Street Lighting and Signal Systems	209,568
	Subtotal - Distribution	8,238,848

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2026
(Thousands of Dollars)

		Amount
General Plant		
387.3	Energy storage equipment	622
389.2	Land	7,243
389.4	Land Rights	2
390.2	Structures and Improvements - Buildings	352,242
390.4	Structures and Improvements - Air Cond. Equip	37,844
391.1	RF Mesh AMR Comp Equip	-
391.2	Office Furniture and Equipment - Furniture	23,864
391.4	Office Furniture and Equipment - Mech Equip	6,183
391.6	Computer Equipment - General	-
392.1	Transportation Equipment - 5 years	5,370
392.2	Transportation Equipment - 8 years	21,436
392.3	Transportation Equipment - 10 years	145,228
392.4	Transportation Equipment - Trailers	10,385
392.5	Transportation Equipment - 15 years	3,026
392.6	Transportation Equipment - 20 years	474
393.0	Stores Equipment	2,493
394.0	Tools & Work Equipment - L&S Line Crews	2,086
394.2	Tools/EU	9,809
394.4	Tools & Work Equipment - Const Dept	1,084
394.6	Tools & Work Equipment - Other	30,563
394.8	Transportation Equipment - Garage Equipment	2,345
395.0	Laboratory Equipment	3,682
396.0	Power Operated Equipment	1,425
397.0	Communication Equipment	-
397.1	Computer Equipment	21,238
397.2	Software (5 Yr)	58,656
397.2	Software (10Yr)	11,351
397.2	Software (15 Yr)	46,786
397.3	Software Cloud (5Year)	42,408
397.3	Software Cloud(10Year)	59,364
397.3	Software Cloud(15Year)	108,574
397.3	Communication Equip	7,958
398.0	Miscellaneous Equipment	5,094
	Subtotal - General Plant	1,028,834
	Total - Electric Plant in Service	$ 18,702,492

RECAP - Electric Plant in Service

Intangible	$	670
Transmission		9,434,139
Distribution		8,238,848
General Plant		1,028,834
Total - Electric Plant in Service	$	18,702,492

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2027
(Thousands of Dollars)

		Amount
Intangible		
301.0	Organization	$ 476
302.0	Franchises and Consents	147
303.2	Misc Intangible Plant - Computer Software	-
303.3	Misc Intangible	47
303.4	Misc Intangible Plant - Other	-
303.5	Smart Meter - Computer Software	-
	Subtotal - Intangible	670
Transmission		
350.2	Land	58,655
350.4	Land Rights	268,355
351.1	Computer Hardware	17,667
351.205	Computer Software (5 Year)	35,805
351.210	Computer Software (10 Year)	23,426
351.3	Communication Equipment	1,054
351.31	Communication Equipment OH	214,446
351.32	Communication Equipment SE	26,214
351.33	Communication Equipment UG	197
352.0	Structures and Improvements	315,026
353.0	Station Equipment	3,242,970
354.0	Towers and Fixtures	3,295,605
354.2	Clearing Land and R/W - Towers	11,304
355.0	Poles and Fixtures	371,682
355.2	Clearing Land and R/W - Poles	12,572
356.0	Overhead Conductors and Devices	2,117,313
357.0	Underground Conduit	31,718
358.0	Underground Conductor and Devices	112,343
359.0	Roads and Trails	6,572
	Subtotal - Transmission	10,162,925

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2027
(Thousands of Dollars)

		Amount
Distribution		
360.2	Land	32,784
360.4	Land Rights	80,709
361.0	Structures and Improvements	63,728
362.0	Station Equipment	1,071,978
363.0	Energy Storage Equipment	6
363.1	Computer Hardware	43,763
363.15	Computer Hardware SCADA	14,699
363.205	Computer Software (5 Yr)	127,444
363.210	Computer Software (10 Yr)	102,283
363.215	Computer Software (15 Yr)	76,955
363.225	Computer SW Cloud (5 Yr)	56,459
363.230	Computer SW Cloud (10 Yr)	6,897
363.3	363.3 - Communication Equipment	7,994
363.31	363.31 - Communication Equipment RF	1,700
363.32	Communication Equip Sub RF	15,033
363.33	363.33 - Communication Equipment SE	6,653
363.35	363.35 - Communication Equipment OH	11,886
363.36	363.36 - Communication Equipment UG	1,692
364.2	Towers and Fixtures	24,392
364.4	Poles and Fixtures	1,821,626
364.6	Clearing Land and R/W - Towers	154
364.8	Clearing Land and R/W - Poles	35,560
365.0	Overhead Conductors and Devices	1,947,221
365.1	Overhead Conductors-RF Mesh	14
366.0	Underground Conduit	377,894
367.0	Underground Conductor and Devices	994,823
368.2	Transformers - Overhead Type	452,029
368.4	Transformers - Submersible or Pad Mounted	316,674
368.6	Transformers - Non-Network Housing	46
369.0	Services	846,971
370.2	Meters- AMR	40,199
370.4	Smart Metering	11,990
370.5	RF Mesh AMRs	288,937
371.2	Installations on Customers Premises	319
371.4	Area Lighting Fixtures	14,710
373.2	Street Lighting and Signal Systems	230,576
	Subtotal - Distribution	9,126,800

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2027
(Thousands of Dollars)

		Amount
General Plant		
387.3	Energy storage equipment	622
389.2	Land	7,243
389.4	Land Rights	2
390.2	Structures and Improvements - Buildings	357,537
390.4	Structures and Improvements - Air Cond. Equip	39,286
391.1	RF Mesh AMR Comp Equip	-
391.2	Office Furniture and Equipment - Furniture	24,534
391.4	Office Furniture and Equipment - Mech Equip	8,942
391.6	Computer Equipment - General	-
392.1	Transportation Equipment - 5 years	5,298
392.2	Transportation Equipment - 8 years	21,848
392.3	Transportation Equipment - 10 years	165,289
392.4	Transportation Equipment - Trailers	10,385
392.5	Transportation Equipment - 15 years	3,514
392.6	Transportation Equipment - 20 years	1,126
393.0	Stores Equipment	2,226
394.0	Tools & Work Equipment - L&S Line Crews	-
394.2	Tools/EU	9,972
394.4	Tools & Work Equipment - Const Dept	1,084
394.6	Tools & Work Equipment - Other	29,941
394.8	Transportation Equipment - Garage Equipment	2,344
395.0	Laboratory Equipment	2,910
396.0	Power Operated Equipment	1,425
397.0	Communication Equipment	-
397.1	Computer Equipment	21,238
397.2	Software (5 Yr)	58,656
397.2	Software (10Yr)	11,351
397.2	Software (15 Yr)	46,786
397.3	Software Cloud (5Year)	42,408
397.3	Software Cloud(10Year)	59,364
397.3	Software Cloud(15Year)	108,574
397.3	Communication Equip	7,958
398.0	Miscellaneous Equipment	4,650
	Subtotal - General Plant	1,056,512
	Total - Electric Plant in Service	$ 20,346,907

RECAP - Electric Plant in Service

Intangible	$ 670
Transmission	10,162,925
Distribution	9,126,800
General Plant	1,056,512
Total - Electric Plant in Service	$ 20,346,907

Q. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.

A. Attachments V-A-2a and V-A-2b provide PPL Electric's calculated depreciation reserve versus book reserve by account for the future test year ending June 30, 2026 and the fully projected future test year ending June 30, 2027, respectively.

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
	TRANSMISSION PLANT		
350.4	LAND RIGHTS	67,841	72,316
351.1	COMPUTER HARDWARE	10,194	9,059
351.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	20,488	20,712
	10-YEAR ASSETS	7,291	6,079
	TOTAL ACCOUNT 351.2	27,779	26,791
351.3	COMMUNICATION EQUIPMENT	827	1,043
351.31	COMMUNICATION EQUIPMENT - OH	91,583	49,141
351.32	COMMUNICATION EQUIPMENT - SE	10,529	7,053
351.33	COMMUNICATION EQUIPMENT - UG	63	38
352	STRUCTURES AND IMPROVEMENTS	42,108	41,837
353	STATION EQUIPMENT	503,297	501,294
354	TOWERS AND FIXTURES	426,218	364,521
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	6,171	7,883
355	POLES AND FIXTURES	42,244	21,661
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	4,450	5,513
356	OVERHEAD CONDUCTORS AND DEVICES	224,957	214,419
357	UNDERGROUND CONDUIT	6,482	7,606
358	UNDERGROUND CONDUCTORS AND DEVICES	26,654	29,699
359	ROADS AND TRAILS	3,373	3,916
	TOTAL TRANSMISSION PLANT	**1,494,771**	**1,363,791**
	DISTRIBUTION PLANT		
360.4	LAND RIGHTS	31,763	40,838
361	STRUCTURES AND IMPROVEMENTS	17,512	20,526
362	STATION EQUIPMENT	213,064	225,578
363	ENERGY STORAGE EQUIPMENT	3	3
363.1	COMPUTER HARDWARE	21,250	17,725
363.15	COMPUTER HARDWARE - SCADA	11,175	6,326
363.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	24,157	20,477
	10-YEAR ASSETS	2,432	2,423
	15-YEAR ASSETS	2,572	4,698
	CLOUD - 5-YEAR ASSETS	7,095	4,912
	CLOUD - 10-YEAR ASSETS	862	345
	TOTAL ACCOUNT 363.2	37,118	32,856
363.3	COMMUNICATION EQUIPMENT	5,503	5,780
363.31	COMMUNICATION EQUIPMENT - RF	702	456
363.32	COMMUNICATION EQUIPMENT - SUB RF	5,712	2,836
363.33	COMMUNICATION EQUIPMENT - SE	3,523	2,532
363.35	COMMUNICATION EQUIPMENT - OH	4,616	2,637
363.36	COMMUNICATION EQUIPMENT - UG	487	217
364.2	POLES, TOWERS AND FIXTURES - TOWERS	8,193	9,987
364.4	POLES, TOWERS AND FIXTURES - POLES	345,098	491,738
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	66	83
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	16,458	20,995
365	OVERHEAD CONDUCTORS AND DEVICES	290,930	379,352
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1	1
366	UNDERGROUND CONDUIT	76,821	88,579
367	UNDERGROUND CONDUCTORS AND DEVICES	231,232	289,597
368.2	LINE TRANSFORMERS - OVERHEAD	144,014	139,149
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	115,570	114,680
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	34	34
369	SERVICES	276,834	421,561
370.2	METERS - AMR	27,702	13,485
370.4	METERS - SMART METERS	1,739	1,282

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
370.5	METERS - RF MESH AMR	154,370	156,640
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	242	225
371.4	AREA LIGHTING FIXTURES	5,074	7,874
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	57,725	76,943
	TOTAL DISTRIBUTION PLANT	**2,104,529**	**2,570,516**
	GENERAL PLANT		
387.3	ENERGY STORAGE EQUIPMENT	277	260
389.4	LAND RIGHTS	1	0
390.2	STRUCTURES AND IMPROVEMENTS		
	BUILDINGS - MAJOR	156,114	103,455
	BUILDINGS - MINOR	2,411	1,626
	TOTAL ACCOUNT 390.2	158,525	105,080
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	12,953	1,557
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	13,659	12,637
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,085	1,769
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	3,649	3,919
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10,856	11,336
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	86,101	89,929
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	4,587	5,576
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,921	2,089
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	435	472
393.0	STORES EQUIPMENT	1,379	1,377
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,086	2,071
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	1,153	1,076
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,029	1,004
394.6	TOOLS AND WORK EQUIPMENT - OTHER	19,101	19,365
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,529	1,510
395.0	LABORATORY EQUIPMENT	3,087	3,117
396.0	POWER OPERATED EQUIPMENT	1,151	1,178
397.1	COMPUTER EQUIPMENT	18,985	18,998
397.2	SOFTWARE		
	5-YEAR ASSETS	48,517	49,783
	10-YEAR ASSETS	7,409	7,931
	15-YEAR ASSETS	14,162	15,249
	TOTAL ACCOUNT 397.2	70,088	72,963
397.27	SOFTWARE - CLOUD		
	5-YEAR ASSETS	29,653	31,223
	10-YEAR ASSETS	27,200	29,985
	15-YEAR ASSETS	29,419	32,593
	TOTAL ACCOUNT 397.27	86,271	93,801
397.3	COMMUNICATION EQUIPMENT	5,440	5,826
398.0	MISCELLANEOUS EQUIPMENT	3,157	2,605
	TOTAL GENERAL PLANT	**509,507**	**459,516**
TOTAL DEPRECIABLE PLANT		**4,108,808**	**4,393,823**

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
	TRANSMISSION PLANT		
350.4	LAND RIGHTS	71,090	75,519
351.1	COMPUTER HARDWARE	13,271	12,983
351.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	26,694	26,435
	10-YEAR ASSETS	9,634	8,892
	TOTAL ACCOUNT 351.2	36,328	35,327
351.3	COMMUNICATION EQUIPMENT	885	1,044
351.31	COMMUNICATION EQUIPMENT - OH	99,667	66,555
351.32	COMMUNICATION EQUIPMENT - SE	11,279	8,409
351.33	COMMUNICATION EQUIPMENT - UG	72	50
352	STRUCTURES AND IMPROVEMENTS	46,079	45,613
353	STATION EQUIPMENT	552,931	540,202
354	TOWERS AND FIXTURES	463,311	371,910
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	6,290	7,967
355	POLES AND FIXTURES	47,190	33,776
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	4,596	5,643
356	OVERHEAD CONDUCTORS AND DEVICES	252,713	235,473
357	UNDERGROUND CONDUIT	6,997	8,106
358	UNDERGROUND CONDUCTORS AND DEVICES	28,816	31,847
359	ROADS AND TRAILS	3,445	3,982
	TOTAL TRANSMISSION PLANT	**1,644,959**	**1,484,404**
	DISTRIBUTION PLANT		
360.4	LAND RIGHTS	32,687	41,596
361	STRUCTURES AND IMPROVEMENTS	18,266	21,398
362	STATION EQUIPMENT	227,557	234,311
363	ENERGY STORAGE EQUIPMENT	3	3
363.1	COMPUTER HARDWARE	29,037	27,803
363.15	COMPUTER HARDWARE - SCADA	11,603	8,769
363.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	47,376	44,321
	10-YEAR ASSETS	10,098	10,025
	15-YEAR ASSETS	7,703	9,654
	CLOUD - 5-YEAR ASSETS	17,652	15,914
	CLOUD - 10-YEAR ASSETS	1,552	1,094
	TOTAL ACCOUNT 363.2	84,381	81,009
363.3	COMMUNICATION EQUIPMENT	6,036	6,245
363.31	COMMUNICATION EQUIPMENT - RF	770	563
363.32	COMMUNICATION EQUIPMENT - SUB RF	6,340	3,825
363.33	COMMUNICATION EQUIPMENT - SE	3,685	2,954
363.35	COMMUNICATION EQUIPMENT - OH	5,050	3,632
363.36	COMMUNICATION EQUIPMENT - UG	558	324
364.2	POLES, TOWERS AND FIXTURES - TOWERS	8,484	10,252
364.4	POLES, TOWERS AND FIXTURES - POLES	362,221	513,301
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	68	85
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	16,748	21,097
365	OVERHEAD CONDUCTORS AND DEVICES	309,123	394,639
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	2	2
366	UNDERGROUND CONDUIT	81,321	92,225
367	UNDERGROUND CONDUCTORS AND DEVICES	244,820	298,939
368.2	LINE TRANSFORMERS - OVERHEAD	148,947	144,913
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	120,027	119,213
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	28	28
369	SERVICES	287,337	430,315
370.2	METERS - AMR	30,382	19,330
370.4	METERS - SMART METERS	2,538	2,119

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
370.5	METERS - RF MESH AMR	173,606	176,040
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	246	235
371.4	AREA LIGHTING FIXTURES	5,307	8,297
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	61,737	81,290
	TOTAL DISTRIBUTION PLANT	**2,278,915**	**2,744,752**
	GENERAL PLANT		
387.3	ENERGY STORAGE EQUIPMENT	311	303
389.4	LAND RIGHTS	1	0
390.2	STRUCTURES AND IMPROVEMENTS		
	BUILDINGS - MAJOR	166,533	118,770
	BUILDINGS - MINOR	2,523	1,840
	TOTAL ACCOUNT 390.2	169,056	120,610
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	13,479	2,482
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	13,812	13,242
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,585	2,353
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	3,368	3,439
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10,868	10,977
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	93,655	96,905
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	4,807	5,912
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,058	2,232
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	441	474
393.0	STORES EQUIPMENT	1,201	1,194
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	1,648	1,576
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,084	1,084
394.6	TOOLS AND WORK EQUIPMENT - OTHER	19,976	20,133
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,646	1,633
395.0	LABORATORY EQUIPMENT	2,460	2,463
396.0	POWER OPERATED EQUIPMENT	1,194	1,256
397.1	COMPUTER EQUIPMENT	20,908	20,909
397.2	SOFTWARE		
	5-YEAR ASSETS	55,596	55,790
	10-YEAR ASSETS	8,544	8,911
	15-YEAR ASSETS	17,281	18,262
	TOTAL ACCOUNT 397.2	81,421	82,962
397.27	SOFTWARE - CLOUD		
	5-YEAR ASSETS	36,555	37,041
	10-YEAR ASSETS	33,136	35,375
	15-YEAR ASSETS	36,656	39,531
	TOTAL ACCOUNT 397.27	106,347	111,947
397.3	COMMUNICATION EQUIPMENT	5,901	6,182
398.0	MISCELLANEOUS EQUIPMENT	2,946	2,476
	TOTAL GENERAL PLANT	**561,173**	**512,745**
TOTAL DEPRECIABLE PLANT		**4,485,047**	**4,741,901**

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3a provides PPL Electric's plant in service as of June 30, 2026 based on actual plant balances as of June 30, 2025, as adjusted for 12 months of projected additions, retirements, and adjustments.

Reserves as of June 30, 2026 are based on actual reserves as of June 30, 2025, as adjusted for 12 months of projected depreciation provisions, retirements, and adjustments.

Attachment V-A-3b provides PPL Electric's plant in service as of June 30, 2027 based on projected plant balances as of June 30, 2026, as adjusted for 12 months of projected additions, retirements, and adjustments.

Reserves as of June 30, 2027 are based on projected reserves as of June 30, 2026, as adjusted for 12 months of projected depreciation provisions, retirements, and adjustments.

Projected additions are based on PPL Electric’s capital budget forecast for 2026 and 2027. Capital additions are identified by FERC plant account based on projects expected to be placed in service during the future and fully projected future test periods and retirements are estimated based on historical experience.

Projected depreciation provisions are based on projected plant balances and projected capital additions during the future and fully projected future test periods.

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2026
(Thousands of Dollars)

		Original Cost 6/30/25	Projected through 6/30/2026 Additions	Retirements	Transfers	Original Cost 6/30/26
Intangible						
301.0	Organization	$ 476	$ -	$ -	$ -	$ 476
302.0	Franchises and Consents	147	-	-	-	147
303.2	Misc Intangible Plant - Computer Software	-	-	-	-	-
303.3	Misc Intangible Plant - Computer Software	47	-	-		47
303.4	Misc Intangible Plant - Other	-	-	-	-	-
303.5	Smart Meter - Computer Software	-	-	-	-	-
	Subtotal - Intangible	670	-	-	-	670
Transmission						
350.2	Land	$ 49,941	$ 4,395	$ -	$ -	$ 54,337
350.4	Land Rights	258,785	4,012	-	-	262,797
351.1	Computer Hardware	14,255	2,267	-		16,522
351.205	Computer Software (5 Year)	30,062	1,515	-		31,576
351.210	Computer Software (10 Year)	6,464	16,963	-		23,426
351.3	Communication Equipment	1,054	-	-		1,054
351.31	Communication Equipment OH	211,046	1,924	-		212,969
351.32	Communication Equipment SE	25,547	396	-		25,943
351.33	Communication Equipment UG	197	-	-		197
352.0	Structures and Improvements	286,776	12,704	(635)	-	298,845
353.0	Station Equipment	2,773,748	247,547	(24,755)	-	2,996,540
354.0	Towers and Fixtures	2,826,678	258,344	(25,834)	-	3,059,188
354.2	Clearing Land and R/W - Towers	11,304	-	-	-	11,304
355.0	Poles and Fixtures	371,682	-	-	-	371,682
355.2	Clearing Land and R/W - Poles	12,572	-	-	-	12,572
356.0	Overhead Conductors and Devices	1,667,300	244,591	(7,338)	-	1,904,553
357.0	Underground Conduit	31,718	-	-	-	31,718
358.0	Underground Conductor and Devices	112,343	-	-	-	112,343
359.0	Roads and Trails	6,572	-	-	-	6,572
	Subtotal - Transmission	8,698,044	794,657	(58,562)	-	9,434,139
Distribution						
360.2	Land	$ 22,311	$ 5,450	$ -	$ -	$ 27,761
360.4	Land Rights	80,687	11	-	-	80,698
361.0	Structures and Improvements	62,832	326	(7)	-	63,152
362.0	Station Equipment	865,858	108,297	(5,415)	-	968,741
362.1	Station Equipment-RF Mesh	-	-	-		-
363.0	Energy Storage Equipment	6	-	-		6
363.1	Computer Hardware	21,343	20,305	-		41,648
363.15	Computer Hardware SCADA	14,699	-	-		14,699
363.205	Computer Software (5 Yr)	18,249	60,617	-		78,867
363.210	Computer Software (10 Yr)	-	48,465	-		48,465
363.215	Computer Software (15 Yr)	12,861	64,094	-		76,955
363.225	Computer SW Cloud (5 Yr)	1,497	39,959	-		41,456
363.230	Computer SW Cloud (10 Yr)	-	6,897	-		6,897
363.3	Communication Equipment	7,994	-	-		7,994
363.31	Communication Equipment RF	1,700	-	-		1,700
363.32	Communication Equip Sub RF	15,033	-	-		15,033
363.33	Communication Equipment SE	6,653	-	-		6,653
363.35	Communication Equipment OH	11,879	4	-		11,883
363.36	Communication Equipment UG	1,692	-	-		1,692
364.2	Towers and Fixtures	23,110	407	(8)	-	23,508
364.4	Poles and Fixtures	1,560,084	88,652	(3,546)	-	1,645,190
364.6	Clearing Land and R/W - Towers	154	-	-	-	154
364.8	Clearing Land and R/W - Poles	35,636	166	(200)	-	35,603
365.0	Overhead Conductors and Devices	1,596,500	144,215	(7,211)	-	1,733,504
365.1	Overhead Conductors-RF Mesh	14	-	-		14
366.0	Underground Conduit	300,258	20,852	(209)	-	320,902
367.0	Underground Conductor and Devices	832,020	50,578	(1,517)	-	881,081
368.2	Transformers - Overhead Type	395,675	20,405	(8,372)	-	407,708
368.4	Transformers - Submersible or Pad Mounted	290,712	13,461	(1,656)	-	302,517
368.6	Transformers - Non-Network Housing	56	-	(2)	-	53

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2026
(Thousands of Dollars)

		Original Cost 6/30/25	Projected through 6/30/2026 Additions	Retirements	Transfers	Original Cost 6/30/26
Distribution						
369.0	Services	$ 813,296	$ 17,420	$ (523)	$ -	$ 830,194
370.0	Meters	-	-	-	-	-
370.2	Meters - AMR	40,199	-	-	-	40,199
370.4	Smart Metering	11,990	-	-	-	11,990
370.5	RF Mesh AMRs	287,463	690	-		288,153
371.2	Installations on Customers Premises	319	-	-	-	319
371.4	Area Lighting Fixtures	13,129	777	(16)	-	13,890
373.2	Street Lighting and Signal Systems	192,199	18,092	(724)	-	209,568
	Subtotal - Distribution	7,538,110	730,143	(29,404)	-	8,238,848
General Plant						
387.3	Energy storage equipment	$ 622	$ -	$ -		$ 622
389.2	Land	7,243	-	-	-	7,243
389.4	Land Rights	2	-	-		2
390.2	Structures and Improvements - Buildings	345,373	10,016	(3,147)	-	352,242
390.4	Structures and Improvements - Air Cond. Equip	36,672	2,092	(920)	-	37,844
391.1	RF Mesh AMR Comp Equip	1,535	-	(1,535)		-
391.2	Office Furniture and Equipment - Furniture	23,540	1,171	(848)	-	23,864
391.4	Office Furniture and Equipment - Mech Equip	4,276	2,416	(508)	-	6,183
391.6	Computer Equipment - General	-	-	-	-	-
391.7	Computer Equipment - Smart Meter Comp Eq	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-
392.1	Transportation Equipment - 5 yr.	5,432	613	(675)	-	5,370
392.2	Transportation Equipment - 8 yr.	20,793	4,287	(3,644)	-	21,436
392.3	Transportation Equipment - 10 yr.	127,507	18,082	(362)	-	145,228
392.4	Transportation Equipment - Trailers	10,385	-	-	-	10,385
392.5	Transportation Equipment - 15 yr.	2,976	50	-	-	3,026
392.6	Transportation Equipment - 20 yr.	474	-	-	-	474
393.0	Stores Equipment	2,543	-	(49)	-	2,493
394.0	Tools & Work Equipment - L&S Line Crews	2,471	-	(386)	-	2,086
394.2	Tools & Work Equipment - Tools	9,532	283	(6)	-	9,809
394.4	Tools & Work Equipment - Const Dept	1,084	-	-	-	1,084
394.6	Tools & Work Equipment - Other	30,647	13	(96)	-	30,563
394.8	Transportation Equipment - Garage Equipment	2,355	-	(10)	-	2,345
395.0	Laboratory Equipment	3,848	-	(166)	-	3,682
396.0	Power Operated Equipment	1,425	-	-	-	1,425
397.0	Communication Equipment	-	-	-	-	-
397.1	Computer Equipment	21,238	-	-		21,238
397.205	Software (5 Yr)	58,656	-	-		58,656
397.210	Software (10Yr)	11,351	-	-		11,351
397.215	Software (15 Yr)	46,786	-	-		46,786
397.2705	Software Cloud (5Year)	42,408	-	-		42,408
397.2710	Software Cloud(10Year)	59,364	-	-		59,364
397.2715	Software Cloud(15Year)	108,574	-	-		108,574
397.3	Communication Equip	7,958	-	-		7,958
398.0	Miscellaneous Equipment	5,192	-	(98)	-	5,094
	Subtotal - General Plant	1,002,261	39,024	(12,451)	-	1,028,834
	Total - Electric Plant in Service	$ 17,239,085	$ 1,563,824	$ (100,417)	$ -	$ 18,702,492

	Original Cost 6/30/25	Projected through 06/30/2026 Additions	Retirements	Transfers	Original Cost 06/30/2026
RECAP					
Intangible	$ 670	$ -	$ -	$ -	$ 670
Transmission	8,698,044	794,657	(58,562)	-	9,434,139
Distribution	7,538,110	730,143	(29,404)	-	8,238,848
General Plant	1,002,261	39,024	(12,451)	-	1,028,834
Total - Electric Plant in Service	$ 17,239,085	$ 1,563,824	$ (100,417)	$ -	$ 18,702,492

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2026
(Thousands of Dollars)

		Book Reserve 6/30/25	Projected through 6/30/2026 Provisions	Retirements	Transfers	COR/Salvage	Book Reserve 6/30/26
Intangible							
301.0	Organization	Non-Depreciable	$ -	$ -	$ -	$ -	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	-	-	-	-	Non-Depreciable
303.2	Misc Intangible Plant Computer Software	-	-	-	-	-	-
303.4	Misc Intangible Plant - Other	-	-	-	-	-	-
303.5	Misc Intangible Plant Smart Meter Software	-	-	-	-	-	-
	Subtotal - Intangible	-	-	-	-	-	-
Transmission							
350.2	Land	Non-Depreciable		$ -		-	Non-Depreciable
350.4	Land Rights	69,186	$ 3,129	-	-	-	72,316
351.1	Computer Hardware	5,052	4,007	-		-	9,059
351.205	Computer Software (5 Year)	15,799	4,913	-		-	20,712
351.210	Computer Software (10 Year)	4,785	1,294	-		-	6,079
351.3	Communication Equipment	1,042	1	-		-	1,043
351.31	Communication Equipment OH	30,585	18,556	-		-	49,141
351.32	Communication Equipment SE	5,666	1,388	-		-	7,053
351.33	Communication Equipment UG	26	12	-		-	38
352.0	Structures and Improvements	37,907	4,822	635	-	(257)	41,837
353.0	Station Equipment	464,885	73,151	24,755	-	(11,987)	501,294
354.0	Towers and Fixtures	361,749	44,073	25,834	-	(15,467)	364,521
354.2	Clearing Land and R/W - Towers	7,799	84	-	-	-	7,883
355.0	Poles and Fixtures	5,986	15,675	-	-	-	21,661
355.2	Clearing Land and R/W - Poles	5,384	129	-	-	-	5,513
356.0	Overhead Conductors and Devices	199,750	35,151	7,338	-	(13,144)	214,419
357.0	Underground Conduit	7,097	509	-	-	-	7,606
358.0	Underground Conductor and Devices	27,549	2,150	-	-	-	29,699
359.0	Roads and Trails	3,849	66	-	-	-	3,916
	Subtotal - Transmission	1,254,097	209,111	58,562	-	(40,854)	1,363,791
Distribution							
360.2	Land	Non-Depreciable		-	$ -	$ -	Non-Depreciable
360.4	Land Rights	40,079	$ 758	-	-	-	40,838
361.0	Structures and Improvements	19,639	900	7	-	(6)	20,526
362.0	Station Equipment	220,093	19,182	5,415	-	(8,283)	225,578
363.0	Energy Storage Equipment	2	-	-		-	2
363.1	Computer Hardware	12,103	5,622	-		-	17,725
363.15	Computer Hardware SCADA	3,412	2,915	-		-	6,326
363.205	Computer Software (5 Yr)	11,397	9,080	-		-	20,477
363.210	Computer Software (10 Yr)	-	2,423	-		-	2,423
363.215	Computer Software (15 Yr)	1,698	3,000	-		-	4,698
363.225	Computer SW Cloud (5 Yr)	583	4,330	-		-	4,912
363.230	Computer SW Cloud (10 Yr)	-	345	-		-	345
363.3	Communication Equipment	5,314	466	-		-	5,780
363.31	Communication Equipment RF	349	108	-		-	456
363.32	Communication Equip Sub RF	1,835	1,001	-		-	2,836
363.33	Communication Equipment SE	2,054	478	-		-	2,532
363.35	Communication Equipment OH	1,530	1,107	-		-	2,637
363.36	Communication Equipment UG	107	110	-		-	217
364.2	Towers and Fixtures	9,697	310	8	-	(12)	9,987
364.4	Poles and Fixtures	462,946	37,625	3,546	-	(5,287)	491,738
364.5	Poles - Insurance Proceeds	-	-	-	-	-	-
364.6	Clearing Land and R/W - Towers	82	2	-	-	-	83
364.8	Clearing Land and R/W - Poles	20,834	360	200	-	-	20,995
365.0	Overhead Conductors and Devices	359,334	37,982	7,211	-	(10,754)	379,352
365.1	Overhead Conductors-RF Mesh	-	1	-	-	-	1
366.0	Underground Conduit	84,647	4,453	209	-	(313)	88,579
367.0	Underground Conductor and Devices	278,170	14,260	1,517	-	(1,315)	289,597
368.2	Transformers - Overhead Type	134,892	14,894	8,372	-	(2,266)	139,149
368.4	Transformers - Submersible or Pad Mounted	110,035	6,631	1,656	-	(330)	114,680
368.6	Transformers - Non-Network Housing	34	2	2	-	-	33
369.0	Services	413,103	9,371	523	-	(389)	421,561

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2026
(Thousands of Dollars)

		Book Reserve 6/30/25	Projected through 6/30/2026 Provisions	Retirements	Transfers	COR/Salvage	Book Reserve 6/30/26
Distribution							
370.0	Meters	-	-	-	-	-	-
370.2	Meters - AMR	7,652	5,833	-	-	-	13,485
370.4	Smart Meter Assets	444	838	-	-	-	1,282
370.5	RF Mesh AMRs	136,817	19,823	-		-	156,640
371.2	Installations on Customers Premises	214	11	-	-	-	225
371.4	Area Lighting Fixtures	7,434	475	16	-	(19)	7,874
373.2	Street Lighting and Signal Systems	72,971	4,709	724	-	(13)	76,943
	Subtotal - Distribution	2,419,501	209,406	29,404	-	(28,987)	2,570,516
General Plant							
387.3	Energy storage equipment	$ 215 -	44	-	$ -	- #	260
389.4	Land and Land Rights	-	-	-	-	-	-
390.2	Structures and Improvements - Buildings	90,747	17,947	3,147	-	(466)	105,080
390.4	Structures and Improvements - Air Cond. Equip	431	2,093	920	-	(47)	1,557
391.1	RF Mesh AMR Comp Equip	1,535	0	1,535		-	(0)
391.2	Office Furniture and Equipment - Furniture	11,803	1,682	848	-	-	12,637
391.4	Office Furniture and Equipment - Mech Equip	1,880	397	508	-	-	1,769
391.6	Computer Equipment - General	-	-	-	-	-	-
391.7	Computer Equipment - Smart Meters	-	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-	-
392.1	Vehicles- 5 years	4,388	206	675	-	-	3,919
392.2	Vehicles- 8 years	13,482	1,497	3,644	-	-	11,336
392.3	Vehicles- 10 years	84,589	5,593	362	-	108	89,929
392.4	Transportation Equipment - Trailers	5,228	348	-	-	-	5,576
392.5	Vehicles- 15 years	1,943	146	-	-	-	2,089
392.6	Vehicles- 20 years	467	5	-	-	-	472
393.0	Stores Equipment	1,328	99	49	-	-	1,377
394.0	Tools & Work Equipment - L&S Line Crews	2,279	177	386	-	-	2,071
394.2	Tools/Support	594	489	6	-	-	1,076
394.4	Tools & Work Equipment - Const Dept	925	79	-	-	-	1,004
394.6	Tools & Work Equipment - Other	18,014	1,448	96	-	-	19,365
394.8	Transportation Equipment - Garage Equipment	1,398	122	10	-	-	1,510
395.0	Laboratory Equipment	3,130	153	166	-	-	3,117
396.0	Power Operated Equip	1,065	113	-	-	-	1,178
397.0	Communication Equipment	-	-	-	-	-	-
397.1	Computer Equipment	15,884	3,114	-		-	18,998
397.205	Software (5 Yr)	42,052	7,731	-		-	49,783
397.210	Software (10Yr)	6,952	980	-		-	7,931
397.215	Software (15 Yr)	12,236	3,013	-		-	15,249
397.2705	Software Cloud (5Year)	25,070	6,153	-		-	31,223
397.2710	Software Cloud(10Year)	24,595	5,390	-		-	29,985
397.2715	Software Cloud(15Year)	25,655	6,938	-		-	32,593
397.3	Communication Equip	5,463	362	-		-	5,826
398.0	Miscellaneous Equipment	2,251	453	98	-	-	2,605
	Subtotal - General Plant	405,597	66,774	12,451	-	(404)	459,516
Total - Accumulated Depreciation - Electric Plant in Service		$ 4,079,195	$ 485,290	$ 100,417	$ -	$ (70,246)	$ 4,393,823

	Book Reserve 6/30/25	Projected through 06/30/2026 Provisions	Retirements	Transfers	COR/Salvage	Book Reserve 6/30/26
RECAP - Accumulated Depreciation and Amortization						
Intangible	$ -	$ -	$ -	$ -	$ -	$ -
Transmission	1,254,097	209,111	58,562	-	(40,854)	1,363,791
Distribution	2,419,501	209,406	29,404	-	(28,987)	2,570,516
General Plant	405,597	66,774	12,451	-	(404)	459,516
Total - Accumulated Depreciation and Amortization	$ 4,079,195	$ 485,290	$ 100,417	$ -	$ (70,246)	$ 4,393,823

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2027
(Thousands of Dollars)

		Original Cost 6/30/26	Projected through 6/30/2027 Additions	Retirements	Transfers	Original Cost 6/30/27
Intangible						
301.0	Organization	$ 476	$ -	-	$ -	$ 476
302.0	Franchises and Consents	147	-	-	-	147
303.2	Misc Intangible Plant - Computer Software	-	-	-	-	-
303.3	Misc Intangible Plant - Computer Software	47	-	-		47
303.4	Misc Intangible Plant - Other	-	-	-	-	-
303.5	Smart Meter - Computer Software	-	-	-	-	-
	Subtotal - Intangible	670	-	-	-	670
Transmission						
350.2	Land	$ 54,337	$ 4,318	$ -	$ -	$ 58,655
350.4	Land Rights	262,797	5,558	-	-	268,355
351.1	Computer Hardware	16,522	1,146	-		17,667
351.205	Computer Software (5 Year)	31,576	4,228	-		35,805
351.210	Computer Software (10 Year)	23,426	-	-		23,426
351.3	Communication Equipment	1,054	-	-		1,054
351.31	Communication Equipment OH	212,969	1,477	-		214,446
351.32	Communication Equipment SE	25,943	272	-		26,214
351.33	Communication Equipment UG	197	-	-		197
352.0	Structures and Improvements	298,845	17,032	(852)	-	315,026
353.0	Station Equipment	2,996,540	273,811	(27,381)	-	3,242,970
354.0	Towers and Fixtures	3,059,188	262,685	(26,269)	-	3,295,605
354.2	Clearing Land and R/W - Towers	11,304	-	-	-	11,304
355.0	Poles and Fixtures	371,682	-	-	-	371,682
355.2	Clearing Land and R/W - Poles	12,572	-	-	-	12,572
356.0	Overhead Conductors and Devices	1,904,553	219,340	(6,580)	-	2,117,313
357.0	Underground Conduit	31,718	-	-	-	31,718
358.0	Underground Conductor and Devices	112,343	-	-	-	112,343
359.0	Roads and Trails	6,572	-	-	-	6,572
	Subtotal - Transmission	9,434,139	789,867	(61,081)	-	10,162,925
Distribution						
360.2	Land	$ 27,761	$ 5,022	$ -	$ -	$ 32,784
360.4	Land Rights	80,698	11	-	-	80,709
361.0	Structures and Improvements	63,152	588	(12)	-	63,728
362.0	Station Equipment	968,741	108,670	(5,434)	-	1,071,978
362.1	Station Equipment-RF Mesh	-	-	-		-
363.0	Energy Storage Equipment	6	-	-		6
363.1	Computer Hardware	41,648	2,115	-		43,763
363.15	Computer Hardware SCADA	14,699	-	-		14,699
363.205	Computer Software (5 Yr)	78,867	48,577	-		127,444
363.210	Computer Software (10 Yr)	48,465	53,818	-		102,283
363.215	Computer Software (15 Yr)	76,955	-	-		76,955
363.225	Computer SW Cloud (5 Yr)	41,456	15,003	-		56,459
363.230	Computer SW Cloud (10 Yr)	6,897	-	-		6,897
363.3	Communication Equipment	7,994	-	-		7,994
363.31	Communication Equipment RF	1,700	-	-		1,700
363.32	Communication Equip Sub RF	15,033	-	-		15,033
363.33	Communication Equipment SE	6,653	-	-		6,653
363.35	Communication Equipment OH	11,883	3	-		11,886
363.36	Communication Equipment UG	1,692	-	-		1,692
364.2	Towers and Fixtures	23,508	901	(18)	-	24,392
364.4	Poles and Fixtures	1,645,190	183,788	(7,352)	-	1,821,626
364.6	Clearing Land and R/W - Towers	154	-	-	-	154
364.8	Clearing Land and R/W - Poles	35,603	214	(257)	-	35,560
365.0	Overhead Conductors and Devices	1,733,504	224,965	(11,248)	-	1,947,221
365.1	Overhead Conductors-RF Mesh	14	-	-		14
366.0	Underground Conduit	320,902	57,568	(576)	-	377,894
367.0	Underground Conductor and Devices	881,081	117,260	(3,518)	-	994,823
368.2	Transformers - Overhead Type	407,708	52,118	(7,797)	-	452,029
368.4	Transformers - Submersible or Pad Mounted	302,517	16,141	(1,984)	-	316,674
368.6	Transformers - Non-Network Housing	53	-	(7)	-	46

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2027
(Thousands of Dollars)

		Original Cost 6/30/26	Projected through 6/30/2027 Additions	Retirements	Transfers	Original Cost 6/30/27
Distribution						
369.0	Services	$ 830,194	$ 17,296	$ (519)	$ -	$ 846,971
370.0	Meters	-	-	-	-	-
370.2	Meters - AMR	40,199	-	-	-	40,199
370.4	Smart Metering	11,990	-	-	-	11,990
370.5	RF Mesh AMRs	288,153	784	-		288,937
371.2	Installations on Customers Premises	319	-	-	-	319
371.4	Area Lighting Fixtures	13,890	837	(17)	-	14,710
373.2	Street Lighting and Signal Systems	209,568	21,883	(875)	-	230,576
	Subtotal - Distribution	8,238,848	927,564	(39,612)	-	9,126,800
General Plant						
387.3	Energy storage equipment	$ 622	$ -	$ -		$ 622
389.2	Land	7,243	-	-	-	7,243
389.4	Land Rights	2	-	-		2
390.2	Structures and Improvements - Buildings	352,242	7,695	(2,400)	-	357,537
390.4	Structures and Improvements - Air Cond. Equip	37,844	2,575	(1,133)	-	39,286
391.1	RF Mesh AMR Comp Equip	-	-	-		-
391.2	Office Furniture and Equipment - Furniture	23,864	1,719	(1,048)	-	24,534
391.4	Office Furniture and Equipment - Mech Equip	6,183	2,763	(4)	-	8,942
391.6	Computer Equipment - General	-	-	-	-	-
391.7	Computer Equipment - Smart Meter Comp Eq	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-
392.1	Transportation Equipment - 5 yr.	5,370	723	(796)	-	5,298
392.2	Transportation Equipment - 8 yr.	21,436	2,751	(2,338)	-	21,848
392.3	Transportation Equipment - 10 yr.	145,228	20,471	(409)	-	165,289
392.4	Transportation Equipment - Trailers	10,385	-	-	-	10,385
392.5	Transportation Equipment - 15 yr.	3,026	488	-	-	3,514
392.6	Transportation Equipment - 20 yr.	474	652	-	-	1,126
393.0	Stores Equipment	2,493	-	(267)	-	2,226
394.0	Tools & Work Equipment - L&S Line Crews	2,086	-	(2,086)	-	-
394.2	Tools & Work Equipment - Tools	9,809	163	-	-	9,972
394.4	Tools & Work Equipment - Const Dept	1,084	-	-	-	1,084
394.6	Tools & Work Equipment - Other	30,563	-	(622)	-	29,941
394.8	Transportation Equipment - Garage Equipment	2,345	-	(1)	-	2,344
395.0	Laboratory Equipment	3,682	-	(772)	-	2,910
396.0	Power Operated Equipment	1,425	-	-	-	1,425
397.0	Communication Equipment	-	-	-	-	-
397.1	Computer Equipment	21,238	-	-		21,238
397.205	Software (5 Yr)	58,656	-	-		58,656
397.210	Software (10Yr)	11,351	-	-		11,351
397.215	Software (15 Yr)	46,786	-	-		46,786
397.2705	Software Cloud (5Year)	42,408	-	-		42,408
397.2710	Software Cloud(10Year)	59,364	-	-		59,364
397.2715	Software Cloud(15Year)	108,574	-	-		108,574
397.3	Communication Equip	7,958	-	-		7,958
398.0	Miscellaneous Equipment	5,094	-	(443)	-	4,650
	Subtotal - General Plant	1,028,834	39,999	(12,321)	-	1,056,512
	Total - Electric Plant in Service	$ 18,702,492	$ 1,757,430	$ (113,015)	$ -	$ 20,346,907

	Original Cost 6/30/26	Projected through 06/30/2027 Additions	Retirements	Transfers	Original Cost 06/30/2027
RECAP					
Intangible	$ 670	$ -	$ -	$ -	$ 670
Transmission	9,434,139	789,867	(61,081)	-	10,162,925
Distribution	8,238,848	927,564	(39,612)	-	9,126,800
General Plant	1,028,834	39,999	(12,321)	-	1,056,512
Total - Electric Plant in Service	$ 18,702,492	$ 1,757,430	$ (113,015)	$ -	$ 20,346,907

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2027
(Thousands of Dollars)

		Book Reserve 6/30/26	Projected through 6/30/2027 Provisions	Retirements	Transfers	COR/Salvage	Book Reserve 6/30/27
Intangible							
301.0	Organization	Non-Depreciable	$ -	$ -	$ -	$ -	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	-	-	-	-	Non-Depreciable
303.2	Misc Intangible Plant Computer Software	-	-	-	-	-	-
303.4	Misc Intangible Plant - Other	-	-	-	-	-	-
303.5	Misc Intangible Plant Smart Meter Software	-	-	-	-	-	-
	Subtotal - Intangible	-	-	-	-	-	-
Transmission							
350.2	Land	Non-Depreciable	$ -	$ -	$ -	$ -	Non-Depreciable
350.4	Land Rights	72,316	3,203	-	-	-	75,519
351.1	Computer Hardware	9,059	3,923	-		-	12,983
351.205	Computer Software (5 Year)	20,712	5,723	-		-	26,435
351.210	Computer Software (10 Year)	6,079	2,813	-		-	8,892
351.3	Communication Equipment	1,043	1	-		-	1,044
351.31	Communication Equipment OH	49,141	17,414	-		-	66,555
351.32	Communication Equipment SE	7,053	1,355	-		-	8,409
351.33	Communication Equipment UG	38	12	-		-	50
352.0	Structures and Improvements	41,837	4,971	852	-	(344)	45,613
353.0	Station Equipment	501,294	79,548	27,381	-	(13,259)	540,202
354.0	Towers and Fixtures	364,521	49,384	26,269	-	(15,727)	371,910
354.2	Clearing Land and R/W - Towers	7,883	84	-	-	-	7,967
355.0	Poles and Fixtures	21,661	12,115	-	-	-	33,776
355.2	Clearing Land and R/W - Poles	5,513	129	-	-	-	5,643
356.0	Overhead Conductors and Devices	214,419	39,421	6,580	-	(11,787)	235,473
357.0	Underground Conduit	7,606	499	-	-	-	8,106
358.0	Underground Conductor and Devices	29,699	2,147	-	-	-	31,847
359.0	Roads and Trails	3,916	66	-	-	-	3,982
	Subtotal - Transmission	1,363,791	222,811	61,081	-	(41,117)	1,484,404
Distribution							
360.2	Land	Non-Depreciable	-	-	$ -	-	Non-Depreciable
360.4	Land Rights	40,838	759	-	-	-	41,596
361.0	Structures and Improvements	20,526	894	12	-	(11)	21,398
362.0	Station Equipment	225,578	22,477	5,434	-	(8,311)	234,311
363.0	Energy Storage Equipment	2	-	-		-	2
363.1	Computer Hardware	17,725	10,077	-		-	27,803
363.15	Computer Hardware SCADA	6,326	2,443	-		-	8,769
363.205	Computer Software (5 Yr)	20,477	23,844	-		-	44,321
363.210	Computer Software (10 Yr)	2,423	7,602	-		-	10,025
363.215	Computer Software (15 Yr)	4,698	4,956	-		-	9,654
363.225	Computer SW Cloud (5 Yr)	4,912	11,002	-		-	15,914
363.230	Computer SW Cloud (10 Yr)	345	749	-		-	1,094
363.3	Communication Equipment	5,780	465	-		-	6,245
363.31	Communication Equipment RF	456	106	-		-	563
363.32	Communication Equip Sub RF	2,836	989	-		-	3,825
363.33	Communication Equipment SE	2,532	422	-		-	2,954
363.35	Communication Equipment OH	2,637	995	-		-	3,632
363.36	Communication Equipment UG	217	108	-		-	324
364.2	Towers and Fixtures	9,987	310	18	-	(27)	10,252
364.4	Poles and Fixtures	491,738	39,874	7,352	-	(10,960)	513,301
364.5	Poles - Insurance Proceeds	-	-	-	-	-	-
364.6	Clearing Land and R/W - Towers	83	2	-	-	-	85
364.8	Clearing Land and R/W - Poles	20,995	360	257	-	-	21,097
365.0	Overhead Conductors and Devices	379,352	43,311	11,248	-	(16,776)	394,639
365.1	Overhead Conductors-RF Mesh	1	1	-	-	-	2
366.0	Underground Conduit	88,579	5,085	576	-	(864)	92,225
367.0	Underground Conductor and Devices	289,597	15,909	3,518	-	(3,049)	298,939
368.2	Transformers - Overhead Type	139,149	15,671	7,797	-	(2,110)	144,913
368.4	Transformers - Submersible or Pad Mounted	114,680	6,912	1,984	-	(396)	119,213
368.6	Transformers - Non-Network Housing	33	2	7	-	-	28
369.0	Services	421,561	9,659	519	-	(387)	430,315

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2027
(Thousands of Dollars)

		Book Reserve 6/30/26	Projected through 6/30/2027 Provisions	Retirements	Transfers	COR/Salvage	Book Reserve 6/30/27
Distribution							
370.0	Meters	-	-	-	-	-	-
370.2	Meters - AMR	13,485	5,845	-	-	-	19,330
370.4	Smart Meter Assets	1,282	837	-	-	-	2,119
370.5	RF Mesh AMRs	156,640	19,400	-		-	176,040
371.2	Installations on Customers Premises	225	10	-	-	-	235
371.4	Area Lighting Fixtures	7,874	460	17	-	(20)	8,297
373.2	Street Lighting and Signal Systems	76,943	5,239	875	-	(16)	81,290
	Subtotal - Distribution	2,570,515	256,774	39,612	-	(42,927)	2,744,751
General Plant							
387.3	Energy storage equipment	$ 260	44	$ -	$ -	$ -	303
389.4	Land and Land Rights	-	-	-	-		-
390.2	Structures and Improvements - Buildings	105,080	18,285	2,400	-	(356)	120,610
390.4	Structures and Improvements - Air Cond. Equip	1,557	2,115	1,133	-	(57)	2,482
391.1	RF Mesh AMR Comp Equip	(0)	-	-		-	(0)
391.2	Office Furniture and Equipment - Furniture	12,637	1,653	1,048	-	-	13,242
391.4	Office Furniture and Equipment - Mech Equip	1,769	588	4	-	-	2,353
391.6	Computer Equipment - General	-	-	-	-	-	-
391.7	Computer Equipment - Smart Meters	-	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-	-
392.1	Vehicles- 5 years	3,919	316	796	-	-	3,439
392.2	Vehicles- 8 years	11,336	1,979	2,338	-	-	10,977
392.3	Vehicles- 10 years	89,929	7,263	409	-	123	96,905
392.4	Transportation Equipment - Trailers	5,576	336	-	-	-	5,912
392.5	Vehicles- 15 years	2,089	143	-	-	-	2,232
392.6	Vehicles- 20 years	472	2	-	-	-	474
393.0	Stores Equipment	1,377	84	267	-	-	1,194
394.0	Tools & Work Equipment - L&S Line Crews	2,071	-	2,086	-	-	(15)
394.2	Tools/Support	1,076	500	-	-	-	1,576
394.4	Tools & Work Equipment - Const Dept	1,004	79	-	-	-	1,084
394.6	Tools & Work Equipment - Other	19,365	1,405	622	-	-	20,148
394.8	Transportation Equipment - Garage Equipment	1,510	123	1	-	-	1,633
395.0	Laboratory Equipment	3,117	118	772	-	-	2,463
396.0	Power Operated Equip	1,178	78	-	-	-	1,256
397.0	Communication Equipment	-	-	-	-	-	-
397.1	Computer Equipment	18,998	1,911	-		-	20,909
397.205	Software (5 Yr)	49,783	6,006	-		-	55,790
397.210	Software (10Yr)	7,931	980	-		-	8,911
397.215	Software (15 Yr)	15,249	3,013	-		-	18,262
397.2705	Software Cloud (5Year)	31,223	5,818	-		-	37,041
397.2710	Software Cloud(10Year)	29,985	5,390	-		-	35,375
397.2715	Software Cloud(15Year)	32,593	6,938	-		-	39,531
397.3	Communication Equip	5,826	357	-		-	6,182
398.0	Miscellaneous Equipment	2,605	314	443	-	-	2,476
	Subtotal - General Plant	459,516	65,840	12,321	-	(290)	512,745
Total - Accumulated Depreciation - Electric Plant in Service		$ 4,393,823	$ 545,425	$ 113,015	$ -	$ (84,333)	$ 4,741,900

	Book Reserve 6/30/26	Projected through 6/30/2027 Provisions	Retirements	Transfers	COR/Salvage	Book Reserve 6/30/27
RECAP - Accumulated Depreciation and Amortization						
Intangible	$ -	$ -	$ -	$ -	$ -	$ -
Transmission	1,363,791	222,811	61,081	-	(41,117)	1,484,404
Distribution	2,570,515	256,774	39,612	-	(42,927)	2,744,751
General Plant	459,516	65,840	12,321	-	(290)	512,745
Total - Accumulated Depreciation and Amortization	$ 4,393,823	$ 545,425	$ 113,015	$ -	$ (84,333)	$ 4,741,900

Q.4. Provide a schedule showing details of rate case adjustments.

A.4. The following adjustments have been made in the Fully Projected Future Test Year:

Original Cost Electric Plant in Service (in $000):

	Original Cost as of June 30. 2027
Distribution	
363.205 Computer Software (5 Yr)	$3,085
363.210 Computer Software (10 Yr)	$3,782
363.215 Computer Software (15 Yr)	$5,596
	$12,463
General	
397.210 Computer Software (10 Yr)	$327
397.215 Computer Software (15 Yr)	$13,090
	$13,417
Total	$25,880

Accumulated Book Depreciation and Depreciation Expense (in $000):

	Book Depreciation Reserve	Calculated Annual Accrual Amount
Distribution		
363.205 Computer Software (5 Yr)	$806	$806
363.210 Computer Software (10 Yr)	$303	$303
363.215 Computer Software (15 Yr)	$306	$306
	$1,415	$1,415
General		
397.210 Computer Software (10 Yr)	$3	$3
397.215 Computer Software (15 Yr)	$408	$408
	$411	$411
Total	$1,826	$1,826

Q. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.

A. Attachments V-B-1a and V-B-1b provide PPL Electric's calculated and book accruals by function and by account for the future test year ending June 30, 2026 and the fully projected future test year ending June 30, 2027, respectively.

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED AND BOOK DEPRECIATION ACCRUALS AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
	(1)	(2)	(3)
DEPRECIABLE PLANT			
	TRANSMISSION PLANT		
350.4	LAND RIGHTS	3,285	3,159
351.1	COMPUTER HARDWARE	2,927	3,771
351.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	5,360	5,202
	10-YEAR ASSETS	2,343	2,813
	TOTAL ACCOUNT 351.2	7,703	8,015
351.3	COMMUNICATION EQUIPMENT	58	1
351.31	COMMUNICATION EQUIPMENT - OH	10,632	17,330
351.32	COMMUNICATION EQUIPMENT - SE	1,033	1,350
351.33	COMMUNICATION EQUIPMENT - UG	10	12
352	STRUCTURES AND IMPROVEMENTS	4,602	4,604
353	STATION EQUIPMENT	68,019	68,178
354	TOWERS AND FIXTURES	40,687	42,142
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	141	83
355	POLES AND FIXTURES	8,251	9,094
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	157	130
356	OVERHEAD CONDUCTORS AND DEVICES	29,330	29,591
357	UNDERGROUND CONDUIT	530	487
358	UNDERGROUND CONDUCTORS AND DEVICES	2,247	2,135
359	ROADS AND TRAILS	82	66
	TOTAL TRANSMISSION PLANT	**179,695**	**190,148**
	DISTRIBUTION PLANT		
360.4	LAND RIGHTS	1,009	757
361	STRUCTURES AND IMPROVEMENTS	903	811
362	STATION EQUIPMENT	18,302	17,783
363	ENERGY STORAGE EQUIPMENT	0	0
363.1	COMPUTER HARDWARE	7,372	9,713
363.15	COMPUTER HARDWARE - SCADA	980	2,442
363.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	14,592	16,704
	10-YEAR ASSETS	4,846	4,847
	15-YEAR ASSETS	5,133	4,953
	CLOUD - 5-YEAR ASSETS	8,284	8,964
	CLOUD - 10-YEAR ASSETS	690	749
	TOTAL ACCOUNT 363.2	33,546	36,218
363.3	COMMUNICATION EQUIPMENT	533	465
363.31	COMMUNICATION EQUIPMENT - RF	85	106
363.32	COMMUNICATION EQUIPMENT - SUB RF	752	990
363.33	COMMUNICATION EQUIPMENT - SE	255	422
363.35	COMMUNICATION EQUIPMENT - OH	594	995
363.36	COMMUNICATION EQUIPMENT - UG	85	108
364.2	POLES, TOWERS AND FIXTURES - TOWERS	336	289
364.4	POLES, TOWERS AND FIXTURES - POLES	29,942	25,414
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	2	2
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	509	361
365	OVERHEAD CONDUCTORS AND DEVICES	31,547	28,947
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1	1
366	UNDERGROUND CONDUIT	4,588	4,253
367	UNDERGROUND CONDUCTORS AND DEVICES	15,771	13,824
368.2	LINE TRANSFORMERS - OVERHEAD	11,757	12,567
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	6,251	6,348
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	1	2
369	SERVICES	13,864	9,254
370.2	METERS - AMR	2,681	5,844
370.4	METERS - SMART METERS	800	837

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED AND BOOK DEPRECIATION ACCRUALS AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
	(1)	(2)	(3)
370.5	METERS - RF MESH AMR	19,220	18,864
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	8	10
371.4	AREA LIGHTING FIXTURES	556	334
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	5,994	4,967
	TOTAL DISTRIBUTION PLANT	**208,246**	**202,924**
	GENERAL PLANT		
387.3	ENERGY STORAGE EQUIPMENT	41	44
389.4	LAND RIGHTS	0	0
390.2	STRUCTURES AND IMPROVEMENTS		
	BUILDINGS - MAJOR	12,595	17,122
	BUILDINGS - MINOR	141	215
	TOTAL ACCOUNT 390.2	12,736	17,337
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	1,260	2,043
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,141	1,594
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	412	499
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	537	318
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	2,144	1,959
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	10,369	7,611
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	415	337
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	202	130
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	34	2
393.0	STORES EQUIPMENT	89	89
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	-	-
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	490	495
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	54	79
394.6	TOOLS AND WORK EQUIPMENT - OTHER	1,497	1,425
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	117	123
395.0	LABORATORY EQUIPMENT	145	133
396.0	POWER OPERATED EQUIPMENT	95	78
397.1	COMPUTER EQUIPMENT	1,923	1,911
397.2	SOFTWARE		
	5-YEAR ASSETS	7,079	6,007
	10-YEAR ASSETS	1,135	980
	15-YEAR ASSETS	3,121	3,014
	TOTAL ACCOUNT 397.2	11,335	10,001
397.27	SOFTWARE - CLOUD		
	5-YEAR ASSETS	6,902	5,820
	10-YEAR ASSETS	5,936	5,390
	15-YEAR ASSETS	7,242	6,940
	TOTAL ACCOUNT 397.27	20,080	18,150
397.3	COMMUNICATION EQUIPMENT	461	357
398.0	MISCELLANEOUS EQUIPMENT	233	327
	TOTAL GENERAL PLANT	**65,811**	**65,042**
TOTAL DEPRECIABLE PLANT		**453,752**	**458,114**

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED AND BOOK DEPRECIATION ACCRUALS AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
	(1)	(2)	(3)
DEPRECIABLE PLANT			
	TRANSMISSION PLANT		
350.4	LAND RIGHTS	3,354	3,228
351.1	COMPUTER HARDWARE	1,997	2,206
351.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	4,237	4,417
	10-YEAR ASSETS	2,343	2,828
	TOTAL ACCOUNT 351.2	6,580	7,245
351.3	COMMUNICATION EQUIPMENT	58	1
351.31	COMMUNICATION EQUIPMENT - OH	10,705	16,179
351.32	COMMUNICATION EQUIPMENT - SE	1,044	1,317
351.33	COMMUNICATION EQUIPMENT - UG	10	12
352	STRUCTURES AND IMPROVEMENTS	4,851	4,858
353	STATION EQUIPMENT	73,613	74,191
354	TOWERS AND FIXTURES	43,832	45,939
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	141	83
355	POLES AND FIXTURES	8,251	8,796
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	157	129
356	OVERHEAD CONDUCTORS AND DEVICES	32,607	33,041
357	UNDERGROUND CONDUIT	530	487
358	UNDERGROUND CONDUCTORS AND DEVICES	2,247	2,134
359	ROADS AND TRAILS	82	66
	TOTAL TRANSMISSION PLANT	**190,060**	**199,912**
	DISTRIBUTION PLANT		
360.4	LAND RIGHTS	1,009	756
361	STRUCTURES AND IMPROVEMENTS	911	815
362	STATION EQUIPMENT	20,252	19,951
363	ENERGY STORAGE EQUIPMENT	0	0
363.1	COMPUTER HARDWARE	5,754	6,372
363.15	COMPUTER HARDWARE - SCADA	980	1,950
363.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	22,501	23,574
	10-YEAR ASSETS	10,228	10,237
	15-YEAR ASSETS	5,133	4,974
	CLOUD - 5-YEAR ASSETS	11,211	11,817
	CLOUD - 10-YEAR ASSETS	690	749
	TOTAL ACCOUNT 363.2	49,763	51,351
363.3	COMMUNICATION EQUIPMENT	533	463
363.31	COMMUNICATION EQUIPMENT - RF	85	104
363.32	COMMUNICATION EQUIPMENT - SUB RF	752	975
363.33	COMMUNICATION EQUIPMENT - SE	254	380
363.35	COMMUNICATION EQUIPMENT - OH	594	899
363.36	COMMUNICATION EQUIPMENT - UG	85	106
364.2	POLES, TOWERS AND FIXTURES - TOWERS	349	301
364.4	POLES, TOWERS AND FIXTURES - POLES	33,154	28,464
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	2	2
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	509	363
365	OVERHEAD CONDUCTORS AND DEVICES	35,437	32,911
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1	1
366	UNDERGROUND CONDUIT	5,403	5,088
367	UNDERGROUND CONDUCTORS AND DEVICES	17,807	15,972
368.2	LINE TRANSFORMERS - OVERHEAD	13,039	13,649
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	6,536	6,623
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	1	1
369	SERVICES	14,144	9,514
370.2	METERS - AMR	2,681	5,865
370.4	METERS - SMART METERS	800	836

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED AND BOOK DEPRECIATION ACCRUALS AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
	(1)	(2)	(3)
370.5	METERS - RF MESH AMR	19,272	18,824
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	8	9
371.4	AREA LIGHTING FIXTURES	588	350
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	6,594	5,546
	TOTAL DISTRIBUTION PLANT	**237,299**	**228,441**
	GENERAL PLANT		
387.3	ENERGY STORAGE EQUIPMENT	41	43
389.4	LAND RIGHTS	0	0
390.2	STRUCTURES AND IMPROVEMENTS		
	BUILDINGS - MAJOR	13,023	17,448
	BUILDINGS - MINOR	143	209
	TOTAL ACCOUNT 390.2	13,166	17,657
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	1,308	2,084
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,023	1,185
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	585	658
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	530	428
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	2,170	2,127
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11,802	8,845
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	415	325
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	234	150
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	80	47
393.0	STORES EQUIPMENT	88	89
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	499	503
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	-	-
394.6	TOOLS AND WORK EQUIPMENT - OTHER	1,423	1,374
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	106	110
395.0	LABORATORY EQUIPMENT	120	119
396.0	POWER OPERATED EQUIPMENT	95	53
397.1	COMPUTER EQUIPMENT	293	292
397.2	SOFTWARE		
	5-YEAR ASSETS	2,634	2,452
	10-YEAR ASSETS	1,135	979
	15-YEAR ASSETS	3,121	3,014
	TOTAL ACCOUNT 397.2	6,889	6,445
397.27	SOFTWARE - CLOUD		
	5-YEAR ASSETS	4,727	4,270
	10-YEAR ASSETS	5,936	5,388
	15-YEAR ASSETS	7,242	6,941
	TOTAL ACCOUNT 397.27	17,905	16,599
397.3	COMMUNICATION EQUIPMENT	437	353
398.0	MISCELLANEOUS EQUIPMENT	232	336
	TOTAL GENERAL PLANT	**59,442**	**59,822**
TOTAL DEPRECIABLE PLANT		**486,801**	**488,176**

Q. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:

a) For the purpose of this filing.

b) For the purpose of the most recent rate filing prior to the current proceeding.

c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.

d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.

A. a) Attachment V-B-2a, columns 4 and 5, provides PPL Electric's survivor curve and annual estimated accrual rate for the future test year. Attachment V-B-2b, columns 4 and 5, provides PPL Electric's survivor curve and annual estimated accrual rate for the fully projected future test year.

b) Attachments V-B-2a and V-B-2b, columns 2 and 3, provide PPL Electric's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.

c) Attachments V-B-2a and V-B-2b, column 6, provide an explanation for any change in annual accrual rate by account. Changes reflect plant and reserve activity, life characteristics and amortization of certain accounts.

d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS-2 in the section titled, "Estimation of Survivor Curves," beginning on page II-2.

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	MOST RECENT FILING SURVIVOR CURVE	MOST RECENT FILING ACCRUAL RATE	CURRENT FILING SURVIVOR CURVE	CURRENT FILING ACCRUAL RATE	REASON FOR ACCRUAL CHANGE
	(1)	(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT						
	TRANSMISSION PLANT					
350.4	LAND RIGHTS	75-S4	1.23	80-S4	1.20	a
351.1	COMPUTER HARDWARE	-	-	5-SQ	22.83	b
351.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	16.47	b
	10-YEAR ASSETS	-	-	10-SQ	12.01	b
351.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	0.08	b
351.31	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	8.14	a
351.32	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	5.20	a
351.33	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	6.00	a
352	STRUCTURES AND IMPROVEMENTS	60-R4	1.55	65-R2	1.54	a
353	STATION EQUIPMENT	48-R1	1.97	44-R1.5	2.28	a
354	TOWERS AND FIXTURES	70-R3	1.33	75-R3	1.38	a
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	0.96	80-R4	0.74	a
355	POLES AND FIXTURES	55-R0.5	1.80	45-R0.5	2.45	a
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	1.10	80-R4	1.03	a
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	1.68	65-R2.5	1.55	a
357	UNDERGROUND CONDUIT	55-S4	1.81	60-S4	1.54	a
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	2.88	50-S3	1.90	a
359	ROADS AND TRAILS	75-R4	1.23	80-R4	1.01	a
	DISTRIBUTION PLANT					
360.4	LAND RIGHTS	70-R4	1.12	80-R4	0.94	a
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	1.19	70-R2.5	1.28	a
362	STATION EQUIPMENT	54-S0.5	1.68	53-R2	1.84	a
363	ENERGY STORAGE EQUIPMENT	-	-	15-L3	7.01	a
363.1	COMPUTER HARDWARE	-	-	5-SQ	23.32	b
363.15	COMPUTER HARDWARE - SCADA	-	-	15-S3	16.62	a
363.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	21.18	b
	10-YEAR ASSETS	-	-	10-SQ	10.00	b
	15-YEAR ASSETS	-	-	15-SQ	6.44	b
	CLOUD - 5-YEAR ASSETS	-	-	5-SQ	21.62	b
	CLOUD - 10-YEAR ASSETS	-	-	10-SQ	10.86	b
363.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	5.82	b
363.31	COMMUNICATION EQUIPMENT - RF	-	-	20-S2	6.25	a
363.32	COMMUNICATION EQUIPMENT - SUB RF	-	-	20-S2	6.58	a
363.33	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	6.34	a
363.35	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	8.37	a
363.36	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	6.37	a
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	1.51	70-R3	1.23	a
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1.68	55-R0.5	1.54	a
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	1.47	70-S3	1.15	a
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	1.07	70-R3	1.01	a
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	1.73	55-R0.5	1.67	a
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	-	-	20-S2	4.97	a
366	UNDERGROUND CONDUIT	60-R3	1.59	70-R3	1.33	a
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	1.82	56-R2.5	1.57	a
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	3.54	34-SQ	3.08	b, c
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	1.99	48-SQ	2.10	b, c
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	3.29	35-SQ	3.06	b, c
369	SERVICES	45-R1.5	1.51	60-R2	1.11	a
370.2	METERS - AMR	15-SQ	7.81	15-SQ	14.54	b, c
370.4	METERS - SMART METERS	15-SQ	6.64	15-SQ	6.98	b, c
370.5	METERS - RF MESH AMR	-	-	15-SQ	6.55	b
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	7.61	40-S3	3.16	a
371.4	AREA LIGHTING FIXTURES	21-L0.5	2.44	25-L0.5	2.40	a
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	2.10	35-L1.5	2.37	a
	GENERAL PLANT					
387.3	ENERGY STORAGE EQUIPMENT	-	-	15-L3	7.01	a
389.4	LAND RIGHTS	70-R4	2.18	75-R4	5.67	a
390.2	STRUCTURES AND IMPROVEMENTS					
	BUILDINGS - MAJOR	55-S0	4.83	50-S0.5	4.95	a
	BUILDINGS - MINOR	45-R3	3.05	45-R3	3.37	a
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	3.26	30-S1	5.40	a
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	5.31	20-SQ	6.68	b, c
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	7.21	15-SQ	8.07	b, c
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5-L4	12.03	10-S3	5.93	a
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1	6.11	10-R1.5	9.14	a
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4	7.27	14-R4	5.24	a
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	24-L1.5	3.44	25-L2	3.24	a
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4	5.64	15-R3	4.29	a

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2026

		MOST RECENT FILING		CURRENT FILING		REASON FOR
	DEPRECIABLE GROUP	SURVIVOR CURVE	ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL RATE	ACCRUAL CHANGE
	(1)	(2)	(3)	(4)	(5)	(6)
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3	11.29	14-S3	0.34	a
393.0	STORES EQUIPMENT	25-SQ	5.28	25-SQ	3.58	b, c
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ	5.88	20-SQ	0.00	b, c
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	7.66	20-SQ	5.05	b, c
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	5.84	20-SQ	7.32	b, c
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	5.14	20-SQ	4.66	b, c
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	5.29	20-SQ	5.26	b, c
395.0	LABORATORY EQUIPMENT	20-SQ	5.00	20-SQ	3.62	b, c
396.0	POWER OPERATED EQUIPMENT	13-S0	4.38	15-S4	5.44	a
397.1	COMPUTER EQUIPMENT	-	-	5-SQ	9.00	b
397.2	SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	10.24	b
	10-YEAR ASSETS	-	-	10-SQ	8.63	b
	15-YEAR ASSETS	-	-	15-SQ	6.44	b
397.27	SOFTWARE - CLOUD					
	5-YEAR ASSETS	-	-	5-SQ	13.72	b
	10-YEAR ASSETS	-	-	10-SQ	9.08	b
	15-YEAR ASSETS	-	-	15-SQ	6.39	b
397.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	4.48	b
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	5.31	20-SQ	6.42	b, c

LEGEND:
a - NEW LIFE STUDY CHARACTERISTICS
b - AMORTIZATION ACCOUNT
c - PLANT AND RESERVE ACTIVITY

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	MOST RECENT FILING SURVIVOR CURVE	MOST RECENT FILING ACCRUAL RATE	CURRENT FILING SURVIVOR CURVE	CURRENT FILING ACCRUAL RATE	REASON FOR ACCRUAL CHANGE
	(1)	(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT						
	TRANSMISSION PLANT					
350.4	LAND RIGHTS	75-S4	1.23	80-S4	1.20	a
351.1	COMPUTER HARDWARE	-	-	5-SQ	12.48	b
351.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	12.34	b
	10-YEAR ASSETS	-	-	10-SQ	12.07	b
351.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	0.08	b
351.31	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	7.54	a
351.32	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	5.02	a
351.33	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	5.91	a
352	STRUCTURES AND IMPROVEMENTS	60-R4	1.59	65-R2	1.54	a
353	STATION EQUIPMENT	48-R1	1.98	44-R1.5	2.29	a
354	TOWERS AND FIXTURES	70-R3	1.33	75-R3	1.39	a
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	0.96	80-R4	0.74	a
355	POLES AND FIXTURES	55-R0.5	1.79	45-R0.5	2.37	a
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	1.10	80-R4	1.03	a
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	1.69	65-R2.5	1.56	a
357	UNDERGROUND CONDUIT	55-S4	1.81	60-S4	1.54	a
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	2.82	50-S3	1.90	a
359	ROADS AND TRAILS	75-R4	1.23	80-R4	1.00	a
	DISTRIBUTION PLANT					
360.4	LAND RIGHTS	70-R4	1.13	80-R4	0.94	a
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	1.19	70-R2.5	1.28	a
362	STATION EQUIPMENT	54-S0.5	1.71	53-R2	1.86	a
363	ENERGY STORAGE EQUIPMENT	-	-	15-L3	6.84	a
363.1	COMPUTER HARDWARE	-	-	5-SQ	14.56	b
363.15	COMPUTER HARDWARE - SCADA	-	-	15-S3	13.27	a
363.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	18.50	b
	10-YEAR ASSETS	-	-	10-SQ	10.01	b
	15-YEAR ASSETS	-	-	15-SQ	6.46	b
	CLOUD - 5-YEAR ASSETS	-	-	5-SQ	20.93	b
	CLOUD - 10-YEAR ASSETS	-	-	10-SQ	10.86	b
363.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	5.79	b
363.31	COMMUNICATION EQUIPMENT - RF	-	-	20-S2	6.13	a
363.32	COMMUNICATION EQUIPMENT - SUB RF	-	-	20-S2	6.48	a
363.33	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	5.71	a
363.35	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	7.56	a
363.36	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	6.24	a
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	1.51	70-R3	1.24	a
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1.69	55-R0.5	1.56	a
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	1.47	70-S3	1.15	a
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	1.07	70-R3	1.02	a
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	1.76	55-R0.5	1.69	a
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	-	-	20-S2	4.97	a
366	UNDERGROUND CONDUIT	60-R3	1.59	70-R3	1.35	a
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	1.84	56-R2.5	1.61	a
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	3.42	34-SQ	3.02	b, c
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	2.00	48-SQ	2.09	b, c
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	3.27	35-SQ	1.21	b, c
369	SERVICES	45-R1.5	1.53	60-R2	1.12	a
370.2	METERS - AMR	15-SQ	6.50	15-SQ	14.59	b, c
370.4	METERS - SMART METERS	15-SQ	6.65	15-SQ	6.97	b, c
370.5	METERS - RF MESH AMR	-	-	15-SQ	6.51	b
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	7.24	40-S3	2.94	a
371.4	AREA LIGHTING FIXTURES	21-L0.5	2.48	25-L0.5	2.38	a
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	2.11	35-L1.5	2.41	a
	GENERAL PLANT					
387.3	ENERGY STORAGE EQUIPMENT	-	-	15-L3	6.84	a
389.4	LAND RIGHTS	70-R4	2.11	75-R4	5.47	a
390.2	STRUCTURES AND IMPROVEMENTS					
	BUILDINGS - MAJOR	55-S0	4.93	50-S0.5	4.97	a
	BUILDINGS - MINOR	45-R3	2.89	45-R3	3.22	a
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	3.23	30-S1	5.30	a
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	5.29	20-SQ	4.83	b, c
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	7.11	15-SQ	7.36	b, c
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5-L4	10.91	10-S3	8.08	a
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1	6.40	10-R1.5	9.74	a
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4	7.25	14-R4	5.35	a
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	24-L1.5	3.44	25-L2	3.13	a
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4	5.77	15-R3	4.27	a

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2027

		MOST RECENT FILING		CURRENT FILING		REASON FOR
	DEPRECIABLE GROUP	SURVIVOR CURVE	ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL RATE	ACCRUAL CHANGE
	(1)	(2)	(3)	(4)	(5)	(6)
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3	9.41	14-S3	4.13	a
393.0	STORES EQUIPMENT	25-SQ	5.16	25-SQ	4.00	b, c
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	6.29	20-SQ	5.04	b, c
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	5.72	20-SQ	0.00	b, c
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	5.11	20-SQ	4.59	b, c
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	5.39	20-SQ	4.71	b, c
395.0	LABORATORY EQUIPMENT	20-SQ	5.06	20-SQ	4.10	b, c
396.0	POWER OPERATED EQUIPMENT	13-S0	4.12	15-S4	3.74	a
397.1	COMPUTER EQUIPMENT	-	-	5-SQ	1.37	b
397.2	SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	4.18	b
	10-YEAR ASSETS	-	-	10-SQ	8.62	b
	15-YEAR ASSETS	-	-	15-SQ	6.44	b
397.27	SOFTWARE - CLOUD					
	5-YEAR ASSETS	-	-	5-SQ	10.07	b
	10-YEAR ASSETS	-	-	10-SQ	9.08	b
	15-YEAR ASSETS	-	-	15-SQ	6.39	b
397.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	4.44	b
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	5.17	20-SQ	7.22	b, c

LEGEND:
a - NEW LIFE STUDY CHARACTERISTICS
b - AMORTIZATION ACCOUNT
c - PLANT AND RESERVE ACTIVITY

Q. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.

A. Exhibit JJS 2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

Q. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.

A. Attachments V-D-1a and V-D-1b provide PPL Electric's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life for the future test year as of June 30, 2026 and the fully projected future test year as of June 30, 2027. No claim is being made in this rate case filing for contributions in aid of construction or customer advances.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	80-S4	262,796.73	72,316	190,481	3,159	1.20	60.3
351.1	COMPUTER HARDWARE	5-SQ	16,521.80	9,059	7,462	3,771	22.83	2.0
351.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	31,576.46	20,712	10,865	5,202	16.47	2.1
	10-YEAR ASSETS	10-SQ	23,426.30	6,079	17,347	2,813	12.01	6.2
	TOTAL ACCOUNT 351.2		55,002.76	26,791	28,212	8,015	14.57	3.5
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,054.06	1,043	11	1	0.08	13.0
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	212,969.25	49,141	163,828	17,330	8.14	9.5
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	25,942.77	7,053	18,890	1,350	5.20	14.0
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196.68	38	158	12	6.00	13.4
352	STRUCTURES AND IMPROVEMENTS	65-R2	298,845.40	41,837	257,008	4,604	1.54	55.8
353	STATION EQUIPMENT	44-R1.5	2,996,540.01	501,294	2,495,246	68,178	2.28	36.6
354	TOWERS AND FIXTURES	75-R3	3,059,187.81	364,521	2,694,667	42,142	1.38	63.9
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304.07	7,883	3,421	83	0.74	41.0
355	POLES AND FIXTURES	45-R0.5	371,682.17	21,661	350,021	9,094	2.45	38.5
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572.21	5,513	7,059	130	1.03	54.5
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,904,552.97	214,419	1,690,133	29,591	1.55	57.1
357	UNDERGROUND CONDUIT	60-S4	31,718.32	7,606	24,112	487	1.54	49.5
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343.11	29,699	82,644	2,135	1.90	38.7
359	ROADS AND TRAILS	80-R4	6,572.35	3,916	2,657	66	1.01	40.2
	TOTAL TRANSMISSION PLANT		**9,379,802.47**	**1,363,791**	**8,016,011**	**190,148**	**2.03**	**42.2**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	80-R4	80,697.99	40,838	39,860	757	0.94	52.7
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	63,151.59	20,526	42,625	811	1.28	52.6
362	STATION EQUIPMENT	53-R2	968,740.82	225,578	743,163	17,783	1.84	41.8
363	ENERGY STORAGE EQUIPMENT	15-L3	6.30	3	4	0	7.01	8.3
363.1	COMPUTER HARDWARE	5-SQ	41,647.80	17,725	23,923	9,713	23.32	2.5
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698.70	6,326	8,372	2,442	16.62	3.4
363.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	78,866.58	20,477	58,390	16,704	21.18	3.5
	10-YEAR ASSETS	10-SQ	48,464.92	2,423	46,042	4,847	10.00	9.5
	15-YEAR ASSETS	15-SQ	76,955.24	4,698	72,257	4,953	6.44	14.6
	CLOUD - 5-YEAR ASSETS	5-SQ	41,456.11	4,912	36,544	8,964	21.62	4.1
	CLOUD - 10-YEAR ASSETS	10-SQ	6,897.49	345	6,553	749	10.86	8.8
	TOTAL ACCOUNT 363.2		252,640.34	32,856	219,785	36,218	14.34	6.1
363.3	COMMUNICATION EQUIPMENT	15-SQ	7,994.29	5,780	2,214	465	5.82	4.8
363.31	COMMUNICATION EQUIPMENT - RF	20-S2	1,700.13	456	1,244	106	6.25	11.7
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2	15,033.42	2,836	12,197	990	6.58	12.3
363.33	COMMUNICATION EQUIPMENT - SE	25-R2	6,652.87	2,532	4,121	422	6.34	9.8
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5	11,883.25	2,637	9,246	995	8.37	9.3
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5	1,692.22	217	1,476	108	6.37	13.7

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
364.2	POLES, TOWERS AND FIXTURES - TOWERS	70-R3		23,508.49	9,987	13,522	289	1.23	46.8
364.4	POLES, TOWERS AND FIXTURES - POLES	55-R0.5		1,645,189.84	491,738	1,153,452	25,414	1.54	45.4
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3		153.51	83	70	2	1.15	39.8
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3		35,603.16	20,995	14,608	361	1.01	40.5
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5		1,733,504.08	379,352	1,354,152	28,947	1.67	46.8
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2		14.34	1	13	1	4.97	18.7
366	UNDERGROUND CONDUIT	70-R3		320,901.81	88,579	232,323	4,253	1.33	54.6
367	UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5		881,080.79	289,597	591,483	13,824	1.57	42.8
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ		407,708.02	139,149	268,559	12,567	3.08	21.4
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ		302,516.98	114,680	187,837	6,348	2.10	29.6
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ		53.16	34	20	2	3.06	12.1
369	SERVICES	60-R2		830,193.95	421,561	408,632	9,254	1.11	44.2
370.2	METERS - AMR	15-SQ		40,199.49	13,485	26,714	5,844	14.54	4.6
370.4	METERS - SMART METERS	15-SQ		11,989.99	1,282	10,708	837	6.98	12.8
370.5	METERS - RF MESH AMR	15-SQ		288,152.85	156,640	131,513	18,864	6.55	7.0
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3		319.23	225	95	10	3.16	9.4
371.4	AREA LIGHTING FIXTURES	25-L0.5		13,889.92	7,874	6,016	334	2.40	18.0
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5		209,567.71	76,943	132,625	4,967	2.37	26.7
	TOTAL DISTRIBUTION PLANT			**8,211,087.04**	**2,570,516**	**5,640,571**	**202,924**	**2.47**	**27.8**
	GENERAL PLANT								
387.3	ENERGY STORAGE EQUIPMENT	15-L3		621.59	260	362	44	7.01	8.3
389.4	LAND RIGHTS	75-R4		1.99	0	2	0	5.67	15.1
390.2	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	50-S0.5	*	345,860.64	103,455	242,406	17,122	4.95	14.2
	BUILDINGS - MINOR	45-R3		6,381.16	1,626	4,755	215	3.37	22.1
	TOTAL ACCOUNT 390.2			352,241.80	105,080	247,161	17,337	4.92	14.3
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1		37,843.63	1,557	36,286	2,043	5.40	17.8
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		23,863.74	12,637	11,227	1,594	6.68	7.0
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		6,183.42	1,769	4,414	499	8.07	8.8
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3		5,370.35	3,919	1,452	318	5.93	4.6
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5		21,435.84	11,336	10,100	1,959	9.14	5.2
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4		145,227.76	89,929	55,299	7,611	5.24	7.3
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	25-L2		10,385.00	5,576	4,809	337	3.24	14.3
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3		3,025.93	2,089	937	130	4.29	7.2
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3		473.90	472	2	2	0.34	1.1
393	STORES EQUIPMENT	25-SQ		2,493.47	1,377	1,116	89	3.58	12.5
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ		2,085.87	2,071	15	0	0.00	0.0
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		9,808.92	1,076	8,733	495	5.05	17.6
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ		1,083.68	1,004	79	79	7.32	1.0
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		30,563.27	19,365	11,198	1,425	4.66	7.9
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		2,345.27	1,510	835	123	5.26	6.8
395	LABORATORY EQUIPMENT	20-SQ		3,682.10	3,117	565	133	3.62	4.2
396	POWER OPERATED EQUIPMENT	15-S4		1,425.35	1,178	247	78	5.44	3.2
397.1	COMPUTER EQUIPMENT	5-SQ		21,237.53	18,998	2,240	1,911	9.00	1.2

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
397.2	SOFTWARE							
	5-YEAR ASSETS	5-SQ	58,655.89	49,783	8,873	6,007	10.24	1.5
	10-YEAR ASSETS	10-SQ	11,350.61	7,931	3,419	980	8.63	3.5
	15-YEAR ASSETS	15-SQ	46,786.14	15,249	31,537	3,014	6.44	10.5
	TOTAL ACCOUNT 397.2		116,792.64	72,963	43,829	10,001	8.56	4.4
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	5-SQ	42,407.84	31,223	11,185	5,820	13.72	1.9
	10-YEAR ASSETS	10-SQ	59,364.15	29,985	29,379	5,390	9.08	5.5
	15-YEAR ASSETS	15-SQ	108,573.62	32,593	75,981	6,940	6.39	10.9
	TOTAL ACCOUNT 397.27		210,345.61	93,801	116,545	18,150	8.63	6.4
397.3	COMMUNICATION EQUIPMENT	15-SQ	7,958.29	5,826	2,133	357	4.48	6.0
398	MISCELLANEOUS EQUIPMENT	20-SQ	5,093.64	2,605	2,489	327	6.42	7.6
	TOTAL GENERAL PLANT		**1,021,590.59**	**459,516**	**562,075**	**65,042**	**6.37**	**8.6**
TOTAL DEPRECIABLE PLANT			**18,612,480.10**	**4,393,823**	**14,218,657**	**458,114**	**2.46**	**31.0**
NONDEPRECIABLE PLANT								
301	ORGANIZATION		476.25					
302	FRANCHISES AND CONSENTS		147.08					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46.96					
350.2	LAND		54,336.76					
360.2	LAND		27,761.46					
389.2	LAND		7,243.45					
TOTAL NONDEPRECIABLE PLANT			**90,011.96**					
TOTAL UTILITY PLANT			**18,702,492.06**					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	80-S4	268,355.02	75,519	192,836	3,228	1.20	59.7
351.1	COMPUTER HARDWARE	5-SQ	17,667.38	12,983	4,685	2,206	12.48	2.1
351.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	35,804.66	26,435	9,370	4,417	12.34	2.1
	10-YEAR ASSETS	10-SQ	23,426.30	8,892	14,534	2,828	12.07	5.1
	TOTAL ACCOUNT 351.2		59,230.96	35,327	23,904	7,245	12.23	3.3
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,054.06	1,044	10	1	0.08	12.0
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	214,445.77	66,555	147,890	16,179	7.54	9.1
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	26,214.35	8,409	17,806	1,317	5.02	13.5
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196.68	50	147	12	5.91	12.6
352	STRUCTURES AND IMPROVEMENTS	65-R2	315,026.12	45,613	269,414	4,858	1.54	55.5
353	STATION EQUIPMENT	44-R1.5	3,242,970.04	540,202	2,702,768	74,191	2.29	36.4
354	TOWERS AND FIXTURES	75-R3	3,295,604.69	371,910	2,923,695	45,939	1.39	63.6
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304.07	7,967	3,337	83	0.74	40.1
355	POLES AND FIXTURES	45-R0.5	371,682.17	33,776	337,906	8,796	2.37	38.4
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572.21	5,643	6,929	129	1.03	53.5
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	2,117,312.82	235,473	1,881,840	33,041	1.56	57.0
357	UNDERGROUND CONDUIT	60-S4	31,718.32	8,106	23,613	487	1.54	48.5
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343.11	31,847	80,496	2,134	1.90	37.7
359	ROADS AND TRAILS	80-R4	6,572.35	3,982	2,590	66	1.00	39.3
	TOTAL TRANSMISSION PLANT		**10,104,270.12**	**1,484,404**	**8,619,866**	**199,912**	**1.98**	**43.1**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	80-R4	80,709.44	41,596	39,113	756	0.94	51.7
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	63,727.94	21,398	42,330	815	1.28	52.0
362	STATION EQUIPMENT	53-R2	1,071,977.54	234,311	837,667	19,951	1.86	42.0
363	ENERGY STORAGE EQUIPMENT	15-L3	6.30	3	3	0	6.84	7.5
363.1	COMPUTER HARDWARE	5-SQ	43,762.63	27,803	15,960	6,372	14.56	2.5
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698.70	8,769	5,929	1,950	13.27	3.0
363.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	127,443.90	44,321	83,123	23,574	18.50	3.5
	10-YEAR ASSETS	10-SQ	102,282.87	10,025	92,258	10,237	10.01	9.0
	15-YEAR ASSETS	15-SQ	76,955.24	9,654	67,301	4,974	6.46	13.5
	CLOUD - 5-YEAR ASSETS	5-SQ	56,458.62	15,914	40,544	11,817	20.93	3.4
	CLOUD - 10-YEAR ASSETS	10-SQ	6,897.49	1,094	5,804	749	10.86	7.7
	TOTAL ACCOUNT 363.2		370,038.12	81,009	289,030	51,351	13.88	5.6
363.3	COMMUNICATION EQUIPMENT	15-SQ	7,994.29	6,245	1,749	463	5.79	3.8
363.31	COMMUNICATION EQUIPMENT - RF	20-S2	1,700.13	563	1,137	104	6.13	10.9
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2	15,033.42	3,825	11,208	975	6.48	11.5
363.33	COMMUNICATION EQUIPMENT - SE	25-R2	6,652.87	2,954	3,699	380	5.71	9.7
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5	11,886.38	3,632	8,254	899	7.56	9.2
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5	1,692.22	324	1,368	106	6.24	12.9

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
364.2	POLES, TOWERS AND FIXTURES - TOWERS	70-R3		24,391.78	10,252	14,140	301	1.24	46.9
364.4	POLES, TOWERS AND FIXTURES - POLES	55-R0.5		1,821,625.96	513,301	1,308,325	28,464	1.56	46.0
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3		153.51	85	68	2	1.15	38.8
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3		35,560.35	21,097	14,463	363	1.02	39.9
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5		1,947,221.21	394,639	1,552,582	32,911	1.69	47.2
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2		14.34	2	13	1	4.97	17.7
366	UNDERGROUND CONDUIT	70-R3		377,893.80	92,225	285,669	5,088	1.35	56.1
367	UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5		994,823.28	298,939	695,884	15,972	1.61	43.6
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ		452,029.45	144,913	307,117	13,649	3.02	22.5
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ		316,674.34	119,213	197,462	6,623	2.09	29.8
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ		46.48	28	18	1	1.21	32.3
369	SERVICES	60-R2		846,971.07	430,315	416,656	9,514	1.12	43.8
370.2	METERS - AMR	15-SQ		40,199.49	19,330	20,869	5,865	14.59	3.6
370.4	METERS - SMART METERS	15-SQ		11,989.99	2,119	9,871	836	6.97	11.8
370.5	METERS - RF MESH AMR	15-SQ		288,937.04	176,040	112,897	18,824	6.51	6.0
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3		319.23	235	85	9	2.94	9.0
371.4	AREA LIGHTING FIXTURES	25-L0.5		14,709.81	8,297	6,412	350	2.38	18.3
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5		230,575.61	81,290	149,286	5,546	2.41	26.9
	TOTAL DISTRIBUTION PLANT			**9,094,016.72**	**2,744,752**	**6,349,265**	**228,441**	**2.51**	**27.8**
	GENERAL PLANT								
387.3	ENERGY STORAGE EQUIPMENT	15-L3		621.59	303	318	43	6.84	7.5
389.4	LAND RIGHTS	75-R4		1.99	0	2	0	5.47	14.6
390.2	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	50-S0.5	*	351,037.71	118,770	232,268	17,448	4.97	13.3
	BUILDINGS - MINOR	45-R3		6,498.85	1,840	4,659	209	3.22	22.3
	TOTAL ACCOUNT 390.2			357,536.56	120,610	236,927	17,657	4.94	13.4
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1		39,285.63	2,482	36,804	2,084	5.30	17.7
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		24,534.14	13,242	11,292	1,185	4.83	9.5
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		8,942.21	2,353	6,589	658	7.36	10.0
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3		5,298.01	3,439	1,859	428	8.08	4.3
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5		21,848.43	10,977	10,872	2,127	9.74	5.1
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4		165,289.11	96,905	68,384	8,845	5.35	7.7
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	25-L2		10,385.00	5,912	4,473	325	3.13	13.8
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3		3,513.76	2,232	1,282	150	4.27	8.5
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3		1,125.51	474	651	47	4.13	14.0
393	STORES EQUIPMENT	25-SQ		2,226.02	1,194	1,032	89	4.00	11.6
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		9,971.83	1,576	8,396	503	5.04	16.7
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ		1,083.68	1,084	0	0	0.00	0.0
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		29,940.88	20,133	9,808	1,374	4.59	7.1
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		2,344.35	1,633	712	110	4.71	6.4
395	LABORATORY EQUIPMENT	20-SQ		2,909.88	2,463	447	119	4.10	3.7
396	POWER OPERATED EQUIPMENT	15-S4		1,425.35	1,256	170	53	3.74	3.2
397.1	COMPUTER EQUIPMENT	5-SQ		21,237.53	20,909	328	292	1.37	1.1

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
397.2	SOFTWARE							
	5-YEAR ASSETS	5-SQ	58,655.89	55,790	2,866	2,452	4.18	1.2
	10-YEAR ASSETS	10-SQ	11,350.61	8,911	2,440	979	8.62	2.5
	15-YEAR ASSETS	15-SQ	46,786.14	18,262	28,524	3,014	6.44	9.5
	TOTAL ACCOUNT 397.2		116,792.64	82,962	33,830	6,445	5.52	5.2
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	5-SQ	42,407.84	37,041	5,366	4,270	10.07	1.3
	10-YEAR ASSETS	10-SQ	59,364.15	35,375	23,989	5,388	9.08	4.5
	15-YEAR ASSETS	15-SQ	108,573.62	39,531	69,043	6,941	6.39	9.9
	TOTAL ACCOUNT 397.27		210,345.61	111,947	98,398	16,599	7.89	5.9
397.3	COMMUNICATION EQUIPMENT	15-SQ	7,958.29	6,182	1,776	353	4.44	5.0
398	MISCELLANEOUS EQUIPMENT	20-SQ	4,650.14	2,476	2,174	336	7.22	6.5
	TOTAL GENERAL PLANT		**1,049,268.14**	**512,745**	**536,523**	**59,822**	**5.70**	**9.0**
TOTAL DEPRECIABLE PLANT			**20,247,554.98**	**4,741,901**	**15,505,654**	**488,176**	**2.41**	**31.8**
NONDEPRECIABLE PLANT								
301	ORGANIZATION		476.25					
302	FRANCHISES AND CONSENTS		147.08					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46.96					
350.2	LAND		58,654.69					
360.2	LAND		32,783.66					
389.2	LAND		7,243.45					
TOTAL NONDEPRECIABLE PLANT			**99,352.09**					
TOTAL UTILITY PLANT			**20,346,907.07**					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.
** NEW ADDITIONS IN THE FOLLOWING ACCOUNTS WILL USE THE RATE INDICATED.

391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIPMENT	20.00
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	20.00
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	5.00

Q. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.

A. Examples of detailed depreciation calculations by vintage within account at June 30, 2025 are set forth on pages II-7 through II-147 of Exhibit JJS 1; at June 30, 2026 are set forth on pages VII-7 through VII-148 of Exhibit JJS 2; and at June 30, 2027 are set forth on pages II-7 through II-148 of Exhibit JJS 3.

Q. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

A. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, “Calculation of Annual and Accrued Depreciation,” beginning on page IV-2 of Exhibit JJS 2.

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Balance sheet, in the form available.

A.1. Attachment VI-A provides the requested information.

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at June 30,
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account	2022	2023	2024	2025	2026	2027
	Utility Plant						
101	Plant in service	$ 12,319,943	$ 12,446,732	$ 12,891,450	$ 12,998,086	$ 14,481,259	$ 16,240,465
103	Experimental Electric Plant Unclassified	6	6	6		0	0
105	Plant held for future use	24,121	24,175	24,132	19,928	19,928	19,928
106	Completed construction not classified	2,437,202	3,170,090	3,527,447	4,240,999	4,207,989	4,207,989
107	Construction work in progress	709,105	649,700	821,103	1,182,193	1,432,102	1,705,443
	Gross utility plant	15,490,377	16,290,703	17,264,138	18,441,206	20,141,278	22,173,825
108	Accumulated provision for depreciation	(3,272,374)	(3,544,659)	(3,801,934)	(4,077,462)	(4,603,527)	(5,071,802)
111	Accumulated provision for amortization	(83,901)	(113,306)	(148,279)	277	(37,671)	(69,173)
	Net utility plant	12,134,102	12,632,738	13,313,925	14,364,021	15,500,080	17,032,850
	Other Property and Investments						
121	Nonutility property	16,491	16,493	16,493	20,249	18,556	18,556
122	Accumulated provision for depreciation of nonutility property	(819)	(841)	(863)	(886)	(20)	(20)
	Net nonutility property	15,672	15,652	15,630	19,363	18,536	18,536
123	Investment in associated companies	1	0	0	0	0	0
123.1	Investment in subsidiary companies	169,527	3,942	501,980	447	0	0
124	Other investments	0	0	0	0	0	0
128	Other special funds	76,395	0	0	0	0	0
	Total Other Property and Investments	261,595	19,594	517,610	19,810	18,536	18,536
	Current and Accrued Assets						
131	Cash	2,681	2,280	4,501	13,580	0	0
132	Interest special deposits	0	0	0	0	0	0
134	Other special deposits	270	270	270	0	0	0
135	Working funds	0	0	0	4	0	0
136	Temporary cash investments	24,039	20,027	8,014	917	28,624	33,922
	Notes and accounts receivable						
141	Notes receivable	0	0	0	0	0	0
142	Customer accounts receivable	349,188	484,010	426,769	441,012	415,616	457,442
143	Other accounts receivable	48,169	58,466	52,738	45,886	21,269	36,739
144	Accumulated provision for uncollectible accounts-credit	(36,570)	(43,195)	(50,162)	(43,590)	(39,303)	(39,303)
	Total notes and accounts receivable	360,787	499,281	429,345	443,308	397,582	454,878
145	Notes receivable from associated companies	0	0	0	0	629,448	56,068
146	Accounts receivable from associated companies	779	11,688	151	7,591	0	0
	Materials and supplies						
154	Plant materials and operating supplies	58,334	78,319	99,145	108,384	100,823	100,823
158	Allowances and Environmental Credits	0	0	2,192	3	3	3
163	Stores expense undistributed	7,411	11,634	11,203	7,437	8,466	8,466
	Total materials and supplies	65,745	89,953	112,540	115,824	109,292	109,292
165	Prepayments	$ 53,541	$ 56,025	$ 94,470	$ 82,600	$ 108,369	$ 103,510
	Other current and accrued assets						
171	Interest and dividends receivable	49	79	82	157	157	157
172	Rents receivable	12,689	12,188	13,820	11,479	11,479	11,479
173	Accrued utility revenues	126,148	108,669	112,856	130,423	126,846	127,474
174	Miscellaneous current and accrued assets	21,310	17,468	20,148	33,489	33,592	33,592
190	Accumulated deferred income taxes (current)						
	Total other current and accrued assets	160,196	138,404	146,906	175,548	172,074	172,702
	Total Current and Accrued Assets	668,038	817,928	796,197	839,372	1,445,389	930,372
	Deferred Debits						
181	Unamortized debt expense	31,039	40,908	44,627	42,585	$ 51,530	$ 54,551
182.3	Other regulatory assets	252,402	413,455	533,751	611,614	817,426	862,825
183	Preliminary survey and investigation charges	73	153	153	153	153	153
184	Clearing accounts	133	1,327	2,648	359	359	359
185	Temporary facilities	339	405	270	330	0	0
186	Miscellaneous deferred debits	2,252	2,542	7,364	3,024	103,059	103,059
189	Unamortized loss on reacquired debt	3,074	3,968	3,287	2,748	2,209	1,745
190	Accumulated deferred income taxes (noncurrent)	374,880	352,140	371,775	372,863	370,618	372,338
	Total Deferred Debits	664,192	814,898	963,875	1,033,676	1,345,354	1,395,030
	Total Assets and Other Debits	$ 13,727,927	$ 14,285,158	$ 15,591,607	$ 16,256,879	$ 18,309,359	$ 19,376,788

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at June 30,
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account	2022	2023	2024	2025	2026	2027
	Proprietary Capital						
201	Common stock issued	$ 363,833	$ 363,833	$ 363,833	$ 363,833	$ 365,678	$ 367,509
204	Preferred stock issued	0	0	0	0	0	0
207	Premium on capital stock	0	0	0	0	0	0
211	Miscellaneous paid-in capital	4,194,897	4,264,897	4,726,659	4,574,251	5,617,960	5,817,960
214	Capital stock expense	(6,283)	(6,283)	(6,283)	(6,283)	0	0
215.1	Appropriated retained earnings - amortization reserve - Fede	0	0	0	0	0	0
216	Unappropriated retained earnings	1,222,000	1,398,468	1,626,893	1,835,170	2,045,931	2,346,500
216.1	Unappropriated undistributed subsidiary earnings	3,831	4,667	20,205	32,672	0	0
217	Reacquired capital stock	0	0	0	0	0	0
219	Other comprehensive income	0	0	0	0	0	0
	Total Proprietary Capital	$ 5,778,278	$ 6,025,582	$ 6,731,307	$ 6,799,643	$ 8,029,569	$ 8,531,969
	Long-Term Debt						
221	Bonds	4,538,750	4,738,750	5,298,750	5,298,750	6,298,750	6,690,500
224	Other long-term debt	0	0	0	0	0	0
225	Unamortized premium on long-term debt	0	0	0	0	0	0
226	Unamortized discount on long-term debt-debit	(21,984)	(42,432)	(42,308)	(40,869)	(39,362)	(37,781)
		4,516,766	4,696,318	5,256,442	5,257,881	6,259,388	6,652,719
	Less amount due within one year						
221	Bonds	0	0	0	0	0	0
	Total Long-Term Debt	4,516,766	4,696,318	5,256,442	5,257,881	6,259,388	6,652,719
	Other Noncurrent Liabilities						
227	Obligations under capital leases (noncurrent)	0	0	0	0	0	0
	Current and Accrued Liabilities						
224	Long-term debt due within one year-other	0	0	0	0	0	0
231	Notes payable	0	129,827	0	384,350	0	0
232	Accounts payable	427,592	388,837	467,500	501,545	487,285	498,400
234	Accounts payable to associated companies	27,332	28,065	26,211	58,358	0	0
235	Customer deposits	3,769	3,844	5,897	6,554	58,490	58,414
236	Taxes accrued	8,053	0	10,227	698	6,554	6,554
237	Interest accrued	35,422	57,004	58,278	54,839	(7,520)	(3,656)
238	Dividends declared	0	0	0	0	71,318	80,260
240	Matured interest	0	0	0	0	0	0
241	Tax collections payable	5,520	1,007	878	1,229	0	0
242	Miscellaneous current and accrued liabilities	117,069	64,813	60,338	51,156	1,330	1,332
243	Obligations under capital-leases - current	0	0	0	0	102,611	102,621
283	Accumulated deferred income taxes-other (current)	0	0	0	0	0	0
	Total Current and Accrued Liabilities	624,757	673,397	629,329	1,058,729	720,068	743,925
	Deferred Credits						
228.3	Accumulated provision for pensions and benefits	$ 70,659	$ 83,302	$ 87,705	$ 113,454	$ 45,800	$ 45,800
229	Accumulated provision for rate refunds	0	0	0	0	0	0
252	Customer advances for construction	118	118	118	0	0	0
253	Other deferred credits	31,038	27,156	25,454	64,729	72,582	74,701
254	Other regulatory liabilities	582,942	857,281	838,835	782,831	876,443	872,615
255	Accumulated deferred investment tax credits	241	223	266	325	295	265
281	Accumulated deferred income taxes -	0	0	0	0	0	0
	accelerated amortization property	0	0	0	0	0	0
282	Accumulated deferred income taxes - other property	1,963,949	1,811,910	1,883,894	2,019,115	2,146,502	2,298,553
	Total accumulated deferred income-taxes - other property	1,963,949	1,811,910	1,883,894	2,019,115	2,146,502	2,298,553
283	Accumulated deferred income taxes - other (noncurrent)	159,179	109,871	138,257	160,172	158,712	156,241
	Total Deferred Credits	2,808,126	2,889,861	2,974,529	3,140,626	3,300,334	3,448,175
	Total Liabilities and Other Credits	$ 13,727,927	$ 14,285,158	$ 15,591,607	$ 16,256,879	$ 18,309,359	$ 19,376,788
		$ -	$ -	$ -	$ -	$ -	$ -

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Statement of income, in the form available.

A.1. Attachment VI-B provides the requested statements of income for the twelve months ended June 30, 2022, 2023, 2024, 2025, 2026, and 2027.

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income
Twelve Months Ended June 30,
(Thousands of Dollars)

		2022	2023	2024	2025	2026	2027
OPERATING REVENUES		$ 2,896,942	$ 3,382,020	$ 3,141,323	$ 3,233,934	$ 3,402,590	$ 3,463,885
OPERATING EXPENSE							
401 - 402	Total Operation & Maintenance Expense	1,581,316	1,940,357	1,610,479	1,663,841	1,693,699	1,778,304
403 - 405	Depreciation Expense and Amortization of Electric Plant Acquisition Adjustments	411,513	416,984	415,515	415,992	426,017	468,275
407	Regulatory Debits (Credits), net	(47,419)	0	0	2,094	7,565	11,007
408.1	Taxes Other Than Income Taxes	135,716	159,050	148,247	148,875	161,814	162,324
411.6/411.7	(Gains)/Losses From Disposition of Utility Plant	0	0	0	0	0	0
	Total Operating Expenses Prior to Federal & State Income Taxes	2,081,126	2,516,391	2,174,241	2,230,802	2,289,095	2,419,910
	Operating Income Prior to Federal & State Income Taxes	815,816	865,629	967,082	1,003,132	1,113,495	1,043,975
FEDERAL AND STATE INCOME TAXES							
409.1	Federal Income Taxes	76,252	66,242	90,484	45,828	61,394	23,698
	State Income Taxes	27,615	21,341	30,959	11,718	16,727	223
410.1 & 411.1							
	Deferred Federal Income Taxes - Net	309,468	404,024	360,425	425,577	91,170	109,938
	Deferred State Income Taxes - Net	(235,905)	(325,356)	(298,580)	(300,213)	33,341	36,227
411.4	Investment Tax Credit Adjustments						
	Deferrals						
	Amortization - Credit	(17)	(18)	43	60	(31)	(31)
	Total Federal & State Income Taxes	177,413	166,233	183,331	182,970	202,601	170,055
	Operating Income After Federal & State Income Taxes	$ 638,403	$ 699,396	$ 783,751	$ 820,162	$ 910,894	$ 873,920

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income
Twelve Months Ended June 30,
(Thousands of Dollars)

		2022	2023	2024	2025	2026	2027
OTHER INCOME AND DEDUCTIONS							
Other Income							
415	Merchandising Income	$ -	$ -	$ -	$ -	0	0
416,417	Merchandising Expense	-	-	-	-	0	0
418.0	Non-Utility Operating Income (Loss)	(24)	(24)	(24)	(24)	0	0
418.1	Equity in Earnings of Subsidiary Companies	6,976	836	15,538	12,467	0	0
419.0	Interest & Dividend Income	1,197	7,041	5,218	8,114	11,293	15,411
419.1	Allowance for Other Funds Used During Construction	20,192	18,809	19,491	27,747	28,890	33,548
421.1	Gain on Disposition of Property	143	-	-	-	0	0
421	Other Misc. Non-Operating Income	101	52	2,559	-	12316	5420
	Total Other Income	28,585	26,714	42,782	48,304	52,499	54,379
Other Income Deductions							
421.2	Loss on Disposition of Property	0	638	0	1,960	0	0
426	Miscellaneous	7,754	11,746	6,550	5,667	2,648	2,625
	Total Other Income Deductions	7,754	12,384	6,550	7,627	2,648	2,625
Taxes Applicable to Other Income Deductions							
408.2	Taxes Other Than Income Taxes	75	27	82	201	0	0
409.2	Federal Income Tax	124	(610)	1,745	2,203	4,570	4,053
	State Income Tax	(2,886)	(1,458)	671	(1,976)	1,847	1,529
410.2 & 411.2							
	Deferred Federal Income Taxes - Net	800	1,742	3,316	1,556	0	0
	Deferred State Income Taxes - Net	(806)	(1,853)	(6,957)	(2,901)	0	0
	Total Taxes Applicable to Other Income Deduction	(2,693)	(2,152)	(1,143)	(917)	6,417	5,582
	Income Before Interest Charges	661,927	715,878	821,126	861,756	954,328	920,092
INTEREST CHARGES							
427	Interest on Long-term Debt	155,156	200,074	229,946	245,969	277,721	312,043
428	Amortization of Debt Discount & Expense	1,634	3,617	3,289	3,481	3,811	4,185
428.1	Amortization of Loss on Reacquired Debt	2,087	797	681	539	539	465
429	Amortization of Premium on Debt-Credit	0	0	0	0	0	0
430	Interest on Debt to Associated Companies	141	0	0	0	0	0
431	Other Interest Expense	1,878	3,935	7,619	4,224	2,772	0
432	Allowance for Borrowed Funds Used During Construction	(6,318)	(6,850)	(9,073)	(11,302)	(13,270) 0	(13,444) 0
	Net Interest Charges	154,578	201,573	232,462	242,911	271,573	303,249
	NET INCOME	$ 507,349	$ 514,305	$ 588,664	$ 618,845	$ 682,755	$ 616,843

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Plant in service

A.1. Attachment VI-C provides PPL Electric's plant in service balances by account as of June 30, 2024 and June 30, 2025. Plant in service balances by account as of June 30, 2026 and June 30, 2027 are provided in Attachment V-A-3.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
June 30
(Thousands of Dollars)

		2024	2025
Intangible			
301.0	Organization	$ 476	$ 476
302.0	Franchises and Consents	147	147
303.2	Misc Intangible Plant - Computer Software	112,618	(28)
303.210	Intang Comp SW (10 Year)	17,814	-
303.215	Intang Comp SW (15 Year)	59,645	-
303.3	Misc Intangible	47	47
303.6	RF Mesh AMR SW (5 Year)	17	-
303.8	Intang SW Cloud (5 Year)	49,068	-
303.810	Intang SW Cloud (10 Year)	59,364	-
303.815	Intang SW Cloud (15 Year)	108,574	-
	Subtotal - Intangible	407,771	642
Transmission			
350.2	Land	45,891	49,941
350.4	Land Rights	247,877	258,785
351.1	351.1 Computer Hardware	-	14,255
351.205	351.205 Computer Software (5 Year)	-	30,062
351.210	351.210 Computer Software (10 Year)	-	6,464
351.3	351.3 Communication Equipment	-	1,054
351.31	351.31 Communication Equipment OH	-	211,046
351.32	351.32 Communication Equipment SE	-	25,547
351.33	351.33 Communication Equipment UG	-	197
352.0	Structures and Improvements	260,983	286,776
353.0	Station Equipment	2,641,184	2,773,748
354.0	Towers and Fixtures	2,717,271	2,826,678
354.2	Clearing Land and R/W - Towers	11,304	11,304
355.0	Poles and Fixtures	331,006	371,682
355.2	Clearing Land and R/W - Poles	12,572	12,572
356.0	Overhead Conductors and Devices	1,671,210	1,667,300
357.0	Underground Conduit	31,802	31,718
358.0	Underground Conductor and Devices	112,051	112,343
359.0	Roads and Trails	6,572	6,572
	Subtotal - Transmission	8,089,723	8,698,044

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
June 30
(Thousands of Dollars)

Distribution		2024	2025
360.2	Land	19,452	22,311
360.4	Land Rights	80,705	80,687
361.0	Structures and Improvements	62,330	62,832
362.0	Station Equipment	833,763	865,858
362.1	Station Equipment-RF Mesh	15,033	-
363.0	Energy Storage Equipment	622	6
363.1	Computer Hardware	-	21,343
363.15	Computer Hardware SCADA	-	14,699
363.205	Computer Software (5 Yr)	-	18,249
363.205	Computer Software (5 Yr) IT proforma	-	-
363.210	Computer Software (10 Yr)	-	-
363.210	Computer Software (10 Yr) IT proforma	-	-
363.215	Computer Software (15 Yr)	-	12,861
363.215	Computer Software (15 Yr) IT proforma	-	-
363.225	Computer SW Cloud (5 Yr)	-	1,497
363.230	Computer SW Cloud (10 Yr)	-	
363.3	Communication Equipment	-	7,994
363.31	Communication Equipment RF	-	1,700
363.32	Communication Equip Sub RF	-	15,033
363.33	Communication Equipment SE	-	6,653
363.35	Communication Equipment OH	-	11,879
363.36	Communication Equipment UG	-	1,692
364.2	Towers and Fixtures	22,754	23,110
364.4	Poles and Fixtures	1,464,155	1,560,084
364.6	Clearing Land and R/W - Towers	154	154
364.8	Clearing Land and R/W - Poles	36,143	35,636
365.0	Overhead Conductors and Devices	1,500,633	1,596,500
365.1	Overhead Conductors-RF Mesh	1,714	14
366.0	Underground Conduit	281,847	300,258
367.0	Underground Conductor and Devices	794,665	832,020
368.2	Transformers - Overhead Type	381,061	395,675
368.4	Transformers - Submersible or Pad Mounted	268,958	290,712
368.6	Transformers - Non-Network Housing	44	56
369.0	Services	796,685	813,296
370.2	Meters - AMR	40,199	40,199
370.4	Meters - Smart Meters	2,691	11,990
370.5	RF Mesh AMRs	283,188	287,463
371.2	Installations on Customers Premises	319	319
371.4	Area Lighting Fixtures	12,569	13,129
373.2	Street Lighting and Signal Systems	178,675	192,199
	Subtotal - Distribution	7,078,358	7,538,110

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
June 30
(Thousands of Dollars)

General Plant		2024	2025
387.3	Energy storage equipment	-	622
389.2	Land	9,492	7,243
389.4	Land Rights	2	2
390.2	Buildings	440,438	345,373
390.4	Air Conditioning Equip	57,036	36,672
391.1	RF Mesh AMR Comp Equip	2,408	1,535
391.2	Office Furniture	25,518	23,540
391.4	Mechanical Equip	4,403	4,276
391.6	Computer Equipment - General	62,060	-
392.1	Automobiles	5,410	5,432
392.2	Light Trucks	21,138	20,793
392.3	Heavy Trucks	128,441	127,507
392.4	Trailers	10,382	10,385
392.5	Large Tankers/Tractors	2,215	2,976
392.6	Large Crane Trucks	474	474
393.0	Stores Equipment	2,708	2,543
394.0	Tools - Dist Line Crews	3,024	2,471
394.2	Tools	6,942	9,532
394.4	Construction Department	1,084	1,084
394.6	Tools - Other	30,043	30,647
394.8	Tools - Garage	2,296	2,355
395.0	Laboratory Equipment	3,898	3,848
396.0	Power Operated Equipment	1,425	1,425
397.0	Communication Equipment	16,973	-
397.1	Computer Equipment	-	21,238
397.205	Software (5 Yr)	-	58,684
397.205	Software (5 Yr) IT proforma	-	-
397.210	Software (10Yr)	-	11,351
397.210	Software (10Yr) IT proforma	-	-
397.215	Software (15 Yr)	-	46,786
397.215	Software (15 Yr) IT proforma	-	-
397.2705	Software Cloud (5Year)	-	42,408
397.2710	Software Cloud(10Year)	-	59,364
397.2715	Software Cloud(15Year)	-	108,574
397.3	Communication Equip	-	7,958
398.0	Miscellaneous Equipment	5,234	5,192
	Subtotal - General Plant	843,045	1,002,288
	Total	$ 16,418,897	$ 17,239,085

SUMMARY		
Intangible	$ 407,771	$ 642
Transmission	8,089,723	8,698,044
Distribution	7,078,358	7,538,110
General Plant	843,045	1,002,288
	$ 16,418,897	$ 17,239,085

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Accumulated depreciation

A.1. Attachment VI-D provides PPL Electric's accumulated depreciation by account as of June 30, 2024 and June 30, 2025. Accumulated depreciation as of June 30, 2026 and June 30, 2027 are provided in Attachment V-A-3.

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Depreciation and Amortization
June 30
(Thousands of Dollars)

			2024	2025
Intangible				
301.0	Organization		Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents		Non-Depreciable	Non-Depreciable
303.2	Misc Intangible Plant - Computer Software		$ 57,562	$ -
303.210	Intang Comp SW (10 Year)		14,467	$ -
303.215	Intang Comp SW (15 Year)		13,367	$ -
303.3	Misc Intangible		-	$ -
303.4	Misc Intangible Plant - Other		-	$ -
303.5	Misc Intangible Plant - Computer Software - SM		-	$ -
303.6	RF Mesh AMR SW (5 Year)		11	$ -
303.8	Intang SW Cloud (5 Year)		1,213	$ -
303.810	Intang SW Cloud (10 Year)		445	$ -
303.815	Intang SW Cloud (15 Year)		5,060	$ -
		Subtotal - Intangible	92,126	-
Transmission				
350.2	Land		Non-Depreciable	Non-Depreciable
350.4	Land Rights		$ 66,267	$ 69,186
351.1	Computer Hardware		-	5,052
351.205	Computer Software (5 Year)		-	15,799
351.210	Computer Software (10 Year)		-	4,785
351.3	Communication Equipment		-	1,042
351.31	Communication Equipment OH		-	30,585
351.32	Communication Equipment SE		-	5,666
351.33	Communication Equipment UG		-	26
352.0	Structures and Improvements		33,401	37,907
353.0	Station Equipment		405,374	464,885
354.0	Towers and Fixtures		347,027	361,749
354.2	Clearing Land and R/W - Towers		7,718	7,799
355.0	Poles and Fixtures		1,520	5,986
355.2	Clearing Land and R/W - Poles		5,261	5,384
356.0	Overhead Conductors and Devices		214,123	199,750
357.0	Underground Conduit		6,619	7,097
358.0	Underground Conductor and Devices		25,608	27,549
359.0	Roads and Trails		3,787	3,849
		Subtotal - Transmission	1,116,706	1,254,097

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Depreciation and Amortization
June 30
(Thousands of Dollars)

Distribution			2024	2025
360.2	Land		Non-Depreciable	Non-Depreciable
360.4	Land Rights		$ 39,360	$ 40,079
361.0	Structures and Improvements		18,737	19,639
362.0	Station Equipment		211,047	220,093
362.1	Station Equipment-RF		1,568	-
363.0	Energy Storage Equipment		183	2
363.1	Computer Hardware		-	12,103
363.15	Computer Hardware SCADA		-	3,412
363.205	Computer Software (5 Yr)		-	11,397
363.215	Computer Software (15 Yr)		-	1,698
363.225	Computer SW Cloud (5 Yr)		-	583
363.3	Communication Equipment		-	5,314
363.31	Communication Equipment RF		-	349
363.32	Communication Equip Sub RF		-	1,835
363.33	Communication Equipment SE		-	2,054
363.35	Communication Equipment OH		-	1,530
363.36	Communication Equipment UG		-	107
364.2	Towers and Fixtures		9,398	9,697
364.4	Poles and Fixtures		456,042	462,946
364.6	Clearing Land and R/W - Towers		80	82
364.8	Clearing Land and R/W - Poles		20,991	20,834
365.0	Overhead Conductors and Devices		356,200	359,334
365.1	Overhead Conductors-RF Mesh		289	-
366.0	Underground Conduit		81,107	84,647
367.0	Underground Conductor and Devices		267,030	278,170
368.2	Transformers - Overhead Type		131,027	134,892
368.4	Transformers - Submersible or Pad Mounted		106,273	110,035
368.6	Transformers - Non-Network Housing		40	34
369.0	Services		406,170	413,103
370.0	Meters		(10)	-
370.2	AMR Meters		5,015	7,652
370.4	Meters - Smart Grid		295	444
370.5	RF Mesh AMRs		117,214	136,817
371.2	Installations on Customers Premises		204	214
371.4	Area Lighting Fixtures		7,109	7,434
373.2	Street Lighting and Signal Systems		69,475	72,971
387.3	Energy storage equipment		-	215
		Subtotal - Distribution	$ 2,304,844	$ 2,419,716

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Depreciation and Amortization
June 30
(Thousands of Dollars)

General Plant		2024	2025
389.4	Land and Land Rights	$ -	$ 0
390.2	Structures and Improvements - Buildings	183,400	90,747
390.4	Structures and Improvements - Air Cond. Equip	21,541	431
391.1	RF Mesh AMR Comp Equip	2,407	1,535
391.2	Office Furniture and Equipment - Furniture	13,368	11,803
391.4	Office Furniture and Equipment - Mech Equip	1,907	1,880
391.6	Computer Equipment - General	29,353	-
392.1	Transportation Equipment - 5 years	4,155	4,388
392.2	Transportation Equipment - 8 years	12,630	13,482
392.3	Transportation Equipment - 10 years	78,430	84,589
392.4	Transportation Equipment - Trailers	4,918	5,228
392.5	Transportation Equipment - 15 years	1,752	1,943
392.6	Transportation Equipment - 20 years	463	467
393.0	Stores Equipment	1,371	1,328
394.0	Tools & Work Equipment - L&S Line Crews	2,678	2,279
394.2	Tools/EU	314	594
394.4	Tools & Work Equipment - Const Dept	871	925
394.6	Tools & Work Equipment - Other	16,892	18,014
394.8	Transportation Equipment - Garage Equipment	1,289	1,398
395.0	Laboratory Equipment	2,984	3,130
396.0	Power Operated Equipment	988	1,065
397.0	Communication Equipment	10,721	-
397.1	Computer Equipment	-	15,884
397.205	Software (5 Yr)	-	42,052
397.210	Software (10Yr)	-	6,952
397.215	Software (15 Yr)	-	12,236
397.2705	Software Cloud (5Year)	-	25,070
397.2710	Software Cloud(10Year)	-	24,595
397.2715	Software Cloud(15Year)	-	25,655
397.3	Communication Equip	-	5,463
398.0	Miscellaneous Equipment	2,025	2,251
	Subtotal - General Plant	394,457	405,382
	Total - Accumulated Depreciation	$ 3,908,132	$ 4,079,195

SUMMARY - Accumulated Depreciation and Amortization		
Intangible	$ 92,126	$ -
Transmission	1,116,706	1,254,097
Distribution	2,304,844	2,419,716
General Plant	394,457	405,382
Total - Accumulated Depreciation and Amortization	$ 3,908,132	$ 4,079,195

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 12

Direct Testimony of Andrew Elmore

Topics: Taxes

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Andrew W. Elmore. My business address is 645 Hamilton Street, Allentown, PA.

Q. By whom are you employed and in what capacity?

A. I am employed as Vice President – Tax by PPL Corporation ("PPL Corp."), which is the parent company of PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What are your responsibilities as Vice President – Tax?

A. I have held this position since September 2020, and in that role, I am responsible for all aspects of PPL Corp.'s income tax compliance and planning, tax accounting, and financial reporting for Securities and Exchange Commission ("SEC") and regulatory purposes related to tax matters.

Q. What is your educational background?

A. I earned a Bachelor's degree in French and political science from the University of Massachusetts in Boston in 1989 and a Juris Doctor degree from the University of Kentucky in 1993.

Q. Please describe your professional experience.

A. From 1993 until 1996, I was employed as an associate at a law firm in Providence, RI. I then worked at Arthur Andersen in Boston until 2000 and subsequently at Deloitte in Boston until 2004. In the same year, I assumed a position at United Technologies Corporation in Hartford, CT until 2006. I then worked for Zimmer Biomet in Indiana until 2011 when I was employed by PPL. From 1996 through 2019 my primary practice area was international tax.

Q. What is the purpose of your testimony?

A. My testimony and accompanying exhibits describe and support PPL Electric's calculation of certain tax-related ratemaking adjustments to the retail rate base and operating expenses contained in the historic test year ("HTY"), future test year ("FTY"), and fully projected future test year ("FPFTY") retail rate base and operating expenses. In addition, my testimony describes the impacts to PPL Electric of significant federal tax legislation that has been enacted since the filing of the last rate proceeding.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes. I am sponsoring PPL Electric Exhibits AE-1 and AE-2 and portions of Part II of the filing requirements as noted on its index.

II. TAX ADJUSTMENTS

Q. Are you sponsoring any schedules in Exhibits Historic 1, Future 1 and Fully Projected Future 1?

A. Yes. I am sponsoring the following: Schedules B-5, C-6, D-16, D-17, D-18, and D-19 of Exhibits Historic 1, Future 1, and Fully Projected Future 1.

Q. What is shown on Schedules B-5 of Exhibits Historic 1, Future 1, and Fully Projected Future 1?

A. Schedules B-5 of Exhibits Historic 1, Future 1 and Fully Projected Future 1 set forth the Company's detailed statement of taxes for the 12 months ended June 30, 2025, June 30, 2026, and June 30, 2027, respectively. Those taxes include, but are not limited to, state and federal income taxes, state and federal taxes other than income taxes, and deferred taxes.

Q. What is shown on Schedules C-6 of Exhibits Historic 1, Future 1 and Fully Projected Future 1?

A. Schedules C-6 of Exhibits Historic 1, Future 1 and Fully Projected Future 1 reflect the balances of deferred income taxes at the end of the respective test years, including the tax deferrals related to Accelerated Cost Recovery System ("ACRS") and Modified Accelerated Cost Recovery System ("MACRS") property. The applicable ACRS/MACRS statute provides for mandatory normalization of federal tax benefits on post-1980 property. Accordingly, PPL Electric has claimed federal income tax normalization associated with ACRS/MACRS-related property in this filing, as well as

deferred income tax balances associated with plant-related book and tax basis differences such as Contributions in Aid of Construction ("CIAC"), tax repairs deduction under Internal Revenue Code Section ("Section") 162, tax capitalization of Section 263A costs and Section 174 Research and Development ("R&D") costs, etc. (collectively "basis differences") related to ACRS/MACRS property. It should be noted that the amounts shown for ACRS/MACRS property and basis differences have been reduced by deficient deferred taxes related to net operating losses which gave rise to those deferred tax balances. Please see testimony below discussing the Tax Cuts and Jobs Act for discussion on deficient deferred taxes. For the Historic and Future test years, deferred tax related to riders (Distribution System Improvement Charge and Smart Meter) have been removed from the ending balances. For the FPFTY, the incremental deferred tax liability arising from the items discussed are calculated on a prorated basis in accordance with Treasury Regulation Sec. 1.167(l)-1(h)(6)(ii).

Q. Please explain the "Adjustment to Taxes Other Than Income" shown on Schedules D-13.

A. Schedules D-13 of Exhibits Historic 1, Future 1, and Fully Projected Future 1 reflect Pennsylvania Gross Receipts Tax ("GRT") and Public Utility Realty Tax Act ("PURTA") adjustments, which are discussed in detail below. Any differences between actual tax amounts and the amounts reflected in these schedules will be captured in the State Tax Adjustment Surcharge ("STAS") rate filing and reflected in rates commencing on January 1 of each year after this proceeding.

Q. Please explain the Pennsylvania Gross Receipts Tax shown on Schedules D-16.

A. The adjustment to GRT is shown on Schedules D-16, page 1 for Exhibits Historic 1, Future 1, and Fully Projected Future 1. This adjustment reflects the GRT liability changes that will result from base rate revenue projections generated by the annualization of sales under present rates. The GRT impact of these revenue projections is reflected on page 2 of those schedules.

Q. Please explain the adjustment for PURTA on Schedules D-16.

A. The PURTA is calculated under present rates based on the state taxable value and PURTA millage rate as of the December 31, 2024, tax year per the Pennsylvania Department of Revenue's Public Utility Realty Tax Notice of Determination Letter dated July 30, 2025. The tax expense per books for the 12 months ended June 30, 2025, and the tax expense per budget for the 12 months ending June 30, 2026, and June 30, 2027, are deducted from the respective test year's amounts above to determine the adjustment for PURTA.

Q. Please explain the adjustment of federal and state income taxes, shown on Schedules D-17.

A. Schedules D-17 show, in column 1, the tax computation as recorded for the 12 months ended June 30, 2025, and as budgeted for the 12 months ending June 30, 2026, and June 30, 2027. Column 2 shows adjustments required to exclude revenues, expenses and income tax adjustments associated with the various Automatic Recovery Clauses and Riders. These clauses and riders include:

Generation Service Charges ("GSC-1" and "GSC-2")

Act 129 – Energy Efficiency Rider Phase 4 ("ACR 4")

Transmission Service Charge ("TSC")

Universal Service Rider ("USR")

Competitive Enhancement Rider ("CER")

Purchase of Receivables ("POR)

Merchant Function Charge ("MFC")

Distribution System Improvement Charge ("DSIC") (excluded in 12 months ended June 30, 2025, and June 30, 2026)

Smart Meter Rider – Phase 2 ("SMR 2") (excluded in the 12 months ended June 30, 2025, and June 30, 2026)

Tax Cuts and Jobs Act ("TCJA")

Storm Damage Expense Rider ("SDER")

Column 3 shows the derivation of the revenues, expenses and tax adjustments for PPL Electric's combined transmission and distribution ("T&D") operations only. Column 4 shows the various adjustments for a proper computation of taxable income on a pro forma basis at present rates. Column 5 shows the pro forma income tax computation at present rates.

Taxable income and the tax computations are adjusted in Column 4 for the following reasons:

- To reflect the effect on taxable income of adjustments to revenue and expense set forth on Schedules D-2 and to reflect other changes in taxable income.

- To eliminate the effect of prior year tax adjustments, provisions for possible tax deficiencies and non-plant deferred taxes under flow-through ratemaking on the books for the 12 months ended June 30, 2025.
- To eliminate the effect of the non-plant deferred taxes under flow-through ratemaking reflected in the forecasts for the 12 months ended June 30, 2026, and June 30, 2027.

Q. Please describe how depreciation is calculated for tax purposes.

A. In general, depreciation for tax purposes is computed starting with the tax basis of the property and using various depreciation methods and rates that differ from those used in computing book depreciation. Tax depreciation is typically, if not invariably, higher than book depreciation, resulting in lower tax basis in assets compared to book basis.

In computing tax depreciation for this filing, PPL Electric applied the same methods used in its prior base rate proceedings and its Federal and Pennsylvania income tax returns. That is, for property acquired after 1980, PPL Electric uses the ACRS, as provided for in the Economic Recovery Tax Act of 1981, and the MACRS, as provided for in the Tax Reform Act of 1986. In addition, PPL Electric adopted, for income tax purposes, a broader view of "unit of property" related to its ACRS/MACRS property. As a result, those components of property that are "functionally interdependent" can be considered a distinct unit of property and, as such, certain expenditures for repairs to this property can be currently deducted for tax purposes.

Q. Can you elaborate on the adjustment related to annualized interest?

A. This adjustment is the result of adjusting the interest deduction based on the test year-end rate base, as shown on Schedules D-17, page 3. Because customers pay a return on only these amounts, the interest associated with this investment is properly applied to PPL Electric's T&D operations for ratemaking purposes.

Q. Please summarize the effects of these tax adjustments.

A. Recognition of all tax adjustments reflected on Schedules D-17 results in a net decrease in taxable income for the HTY, FTY, and FPFTY. Taxable income is the basis for computing both federal and Pennsylvania income taxes.

The actual Pennsylvania Corporate Net Income Tax rate is being phased down over several years, starting with 8.49% for 2024, 7.99% for 2025, 7.49% for 2026 and 6.99% for 2027. The test years will reflect a blended Pennsylvania Corporate Net Income Tax Rate due to test year activity over two calendar year periods with different state tax rates. The federal income tax is computed at the current 21% tax rate. For federal income tax purposes, the amount of Pennsylvania income tax is an allowable deduction. Details of the computations of all taxes incurred as a result of the proposed revenue increase are shown on Schedules D-17, page 4.

Q. Please explain Schedules D-18 "Adjustment to Provision for Deferred Income Taxes" for the test years.

A. Normally, deferred taxes arise in connection with expenses which, for various reasons, are recorded on the books as an expense in a different year and/or amount than the same

item is allowed as an income tax deduction. This is referred to as a book/tax timing difference. Generally Accepted Accounting Principles ("GAAP"), which are prescribed by the Financial Accounting Standards Board ("FASB"), require that the tax savings related to an expense item be recorded on the books at the same time as the expense item is recorded. For example, if the expense item is deducted for book purposes in a year subsequent to the year it is deducted for tax purposes, a deferred tax charge is recorded on the income statement and a liability for such tax is recorded on the balance sheet in the year the tax deduction occurs. The same principle also applies to revenue items.

Schedules D-18 show the normalization of the net deferred taxes recorded on the books for the 12 months ended June 30, 2025, and as budgeted for the 12 months ending June 30, 2026, and June 30, 2027. For all test years, the specific items covered by deferred taxes arise in connection with timing differences, as discussed above.

Regarding Schedules D-18, PPL Electric uses ACRS/MACRS in computing tax depreciation on post-1980 property additions. Schedules D-18 reflect the mandatory deferral of the federal income tax effects of ACRS/MACRS based on the tax plant balances at June 30, 2025, 2026, and 2027. Schedules D-18 also reflect the deferral of income taxes associated with basis differences related to ACRS/MACRS property.

Deferred taxes are adjusted in column 4 for the following reasons:

- To remove deferred taxes on non-plant related timing differences to reflect Pennsylvania flow-through ratemaking.
- To eliminate the effect of prior year tax adjustments and provisions for possible tax deficiencies recorded for the 12 months ended June 30,

2025.

- To reflect the deferred tax impact of pro forma adjustments on plant-related timing differences discussed above.

Q. Please explain Schedules D-19 "Adjustment to Amortization of Deferred Investment Tax Credit."

A. Schedules D-19 adjust the amortization of the investment tax credit to reflect a full year's amortization based on the remaining balance of unamortized investment tax credit as of June 30, 2025, 2026, and 2027. If applicable, Schedules D-19 will also include new investment tax credits for the test years.

II. ACT 40 REQUIREMENTS

Q. Mr. Elmore, are you familiar with Section 1301.1 of the Public Utility Code, which is otherwise known as Act 40 of 2016?

A. Yes, I am. The legislation, among other things, eliminated the use of consolidated tax savings adjustments for setting rates for public utilities in Pennsylvania. Subsection (b) of Section 1301.1 requires a utility to demonstrate that it shall use at least 50 percent of what otherwise would have been the revenue requirement associated with a consolidated tax savings adjustment to support reliability or infrastructure related to the rate-base eligible capital investment and that the other 50 percent shall be used for general corporate purposes. However, it is also my understanding that this subsection (b) "shall no longer apply after December 31, 2025," under its own terms. 66 Pa. C.S. § 1301.1(c)(1). My understanding is predicated in part on the advice of counsel.

Q. Has the Company calculated what would have been the ratemaking level of a consolidated tax savings adjustment for PPL Electric prior to the enactment of Section 1301.1 of the Public Utility Code?

A. As explained above, subsection (b) no longer applies after December 31, 2025. Because the Commission's Final Order in this proceeding will be entered after the expiration of subsection (b), the Company maintains that it is not required to present that calculation.

Notwithstanding, a calculation of the consolidated tax adjustment for that purpose, using the modified effective tax rate methodology traditionally used by the Commission prior to the enactment of Act 40, is set forth in PPL Electric Exhibit AE-1.

Q. If Section 1301.1(b) of the Public Utility Code no longer applies as of December 31, 2025, and the Company's claim in this case is based upon an FPFTY that ends after the date that it no longer applies, why is the Company providing this calculation in this proceeding?

A. It is my understanding that Section 1301.1(c)(2) of the Public Utility Code states that Act 40 "shall apply to all cases where the final order is entered after the effective date of this section." Also, the Commission theoretically could opt not to suspend the proposed rate increase for seven months, although it is my understanding that is the Commission's typical procedure in base rate cases. Therefore, the proposed rates technically could become effective before Section 1301.1(b)'s December 31, 2025 expiration date. Due to this timing, the Company is providing what would have been

the ratemaking level of a consolidated tax savings adjustment for PPL Electric prior to the enactment of Section 1301.1 of the Public Utility Code.

Q. Is the Company's presentation in this filing consistent with the Commission's and the Commonwealth Court's treatment of PA Act 40 of 2016?

A. Yes. I believe that the Company's presentation in this filing is consistent with the Commission's determination on Act 40 in UGI Utilities, Inc. – Electric Division's 2018 Base Rate Proceeding at Docket No. R-2017-2640058 as well as the Commonwealth Court's order affirming the Commission's order on appeal.

III. TAX LEGISLATION

Q. Please explain the significant changes made by the TCJA?

A. The TCJA was enacted in 2017 after PPL Electric's previous rate case. The more significant changes applicable to regulated public utilities were: (1) the reduction in the U.S. federal corporate income tax rate from a top marginal rate of 35% to a flat rate of 21%, effective January 1, 2018; (2) limitations on the tax deductibility of interest expense, with certain exceptions from such limitations, including an exception for regulated public utilities; (3) full current year expensing of capital expenditures with an exception for regulated public utilities that qualify for the exception to the interest expense limitations; and (4) the continuation of certain rate normalization requirements for accelerated tax depreciation benefits.

Q. Please explain how TCJA impacted PPL Electric?

A. On the date of enactment, PPL Electric remeasured its deferred tax assets and liabilities due to the reduction of the U.S. Federal Corporate income tax rate to 21%. The changes in accumulated deferred income taxes ("ADIT"), described as excess or deficient deferred taxes, were, in large part, recorded as an offset to either a regulatory asset or regulatory liability to be reflected in future rates charged to customers. A combination of IRS normalization requirements and utility commission approvals dictate how the excess and deficient deferred taxes reflected in the regulatory assets and liabilities are amortized and included in customer rates. Excess ADIT balances related to federal method and life book and tax depreciation differences, known as "protected" ADIT, are governed by IRS normalization requirements and must be amortized using the Average Rate Assumption Method ("ARAM"). All other excess ADIT balances ("unprotected ADIT") are amortized in accordance with regulatory approvals. The Commission's orders at Docket Nos. M-2018-2641242 and P-2019-3013366 provided a temporary methodology to pass the tax benefits of the amortization of excess ADIT to customers until utilities within the state filed their next rate case. PPL Electric has not filed a rate case following the enactment of the TCJA until the current year. Consequently, PPL Electric has prepared the Commission-issued templates to include the amortization of excess and deficient ADIT and tax rate changes on taxable income in a TCJA rider to pass the tax benefits of TCJA to customers. The TCJA customer credits will no longer be administered through the TCJA rider when new customer rates go into effect.

Q. Can you explain the provisions and impacts of Public Law No: 119-21 (H.R. 1, 119th Congress), otherwise known as the One Big Beautiful Bill Act ("OBBBA")?

A. As a general matter, the OBBBA will not have a material impact on PPL Electric. For purposes of clarity regarding the relevant provisions of the OBBBA, please see attached PPL Electric Exhibit AE-2 for a summary of the tax-related provisions of the OBBBA.

Q. Does this conclude your direct testimony?

A. Yes, it does.

PPL Electric Utilities Corporation
Consolidated Income Tax Adjustment
Year Ended December 31, 2024

			2022	2023	2024	Three Year Average
	Non-Regulated Company Taxable Losses		(a)	(b)	(c)	(d)=((a)+(b)+(c))/3
1	CEP Reserves, Inc.		0	(8,398,359)	0	(2,799,453)
2	LG&E and KU Energy LLC		(91,266,009)	(160,237,587)	(253,631,702)	(168,378,433)
3	PP&L Residual Corporation		0	(1,442,134)	(2,137,060)	(1,193,065)
4	PPL Capital Funding, Inc.		(2,007,737)	(576,131)	0	(861,289)
5	PPL Corporation	Pg 2, Line 5	(12,921,275)	0	(31,521,750)	(14,814,342)
6	PPL Distributed Energy Resources, LLC	Pg 2, Line 9	0	0	0	0
7	PPL Energy Funding Corporation	Pg 2, Line 13	(33,869,898)	(21,158,837)	(4,808,594)	(19,945,776)
8	PPL Energy Holdings, LLC		(2,935,533)	(1,345,142)	(25,909,514)	(10,063,396)
9	PPL Energy Resources, LLC	Pg 2, Line 17	0	0	0	0
10	PPL Midwest Transmission, LLC		(93,268)	(675,372)	(912,438)	(560,359)
11	PPL Renewables, LLC	Pg 2, Line 21	0	0	0	0
12	PPL Rhode Island Holdings, LLC	Pg 2, Line 26	(52,620,119)	(95,494,423)	(124,241,303)	(90,785,282)
13	PPL Safari Holdings, LLC	Pg 2, Line 30	0	0	0	0
14	PPL Subsidiary Holdings, LLC		(23,787)	(29,472)	(41,846)	(31,702)
15	PPL Technology Ventures, LLC		(1,398,687)	(1,653,746)	(620,099)	(1,224,177)
16	PPL TransLink, Inc.		(764,156)	(2,170,110)	(416,697)	(1,116,988)
17	PPL UK Holdings, LLC		(855,499)	0	0	(285,166)
18	The Narragansett Electric Company	Pg 2, Line 35	0	(198,661,220)	(115,806,337)	(104,822,519)
19	**Total Taxable Losses**	Sum of Lines 1 thru 18	$ (198,755,968)	$ (491,842,532)	$ (560,047,340)	$ (416,881,947)
20	**Taxable Income Companies**	Pg 2, Line 45	$ 1,092,983,330	$ 1,113,146,099	$ 1,209,558,566	1,138,562,665
	Taxable Income - PA Utilities					
21	PPL Electric Utilities Corporation	Pg 2, Line 50	$ 328,502,122	$ 415,543,515	$ 251,893,034	$ 331,979,557
22	Percent Taxable Income Pa. Utilities to Total Taxable Income Companies (Line 21 / Line 20)					29.1578%
	Calculation of Tax Benefit on Consolidated Tax Savings Applicable to PPL Utilities					
23	Adjustment for Consolidated Tax Savings (Line 19 x Line 22)					$ (121,553,604)
24	Adjustment to Federal Income Taxes (Line 23 * 21%)					$ (25,526,257)
25	Percent of T&D Taxable Income to Total Taxable Income (D-14, page 2, Line xx, Col 3 / Col 1)					100.0000%
26	Federal Income Tax Benefit (i.e., revenue requirement remaining with PPL Utilities) (Line 24 x Line 25)					$ (25,526,257)
	ACT 40 Requirements					
27	Fifty percent of revenue requirement amount to support reliability or infrastructure capital investments (Line 26 * 50%)					$ (12,763,129)
28	Fifty percent of revenue requirement amount to support general corporate purposes (Line 26 * 50%)					(12,763,129)
29	One hunderd percent of revenue requirement addressed (Line 27 + Line 28 = Line 26)					$ (25,526,257)

PPL Electric Utilities Corporation
Consolidated Income Tax Adjustment
Year Ended December 31, 2024

		2022	2023	2024
1	**Taxable (Loss) - PPL Corporation**	$ (22,921,275)	$ 1,592,177	$ (33,116,190)
	Adjustment for Non-recurring Items:			
2	The Narragansett Electric Company Acquisition Adjustments	$ 10,000,000	$ -	$ -
3	Talen Litigation	$ -	$ -	$ 1,594,440
4	Total adjustments	$ 10,000,000	$ -	$ 1,594,440
5	**Adjusted Taxable Income/(Loss)**	$ (12,921,275)	$ 1,592,177	$ (31,521,750)
6	**Taxable (Loss) - PPL Distributed Energy Resources, LLC**	$ (7,373,270)	$ 72,341,522	$ -
	Adjustment for Non-recurring Items:			
7	Sale of Renewable Business	$ 7,373,270	$ (72,341,522)	$ -
8	Total adjustments	$ 7,373,270	$ (72,341,522)	$ -
9	**Adjusted Taxable Income/(Loss)**	$ -	$ -	$ -
10	**Taxable (Loss) - PPL Energy Funding Corporation**	$ (33,869,898)	$ (144,936,362)	$ (4,808,594)
	Adjustment for Non-recurring Items:			
11	Talen Litigation	$ -	$ 123,777,525	$ -
12	Total adjustments	$ -	$ 123,777,525	$ -
13	**Adjusted Taxable Income/(Loss)**	$ (33,869,898)	$ (21,158,837)	$ (4,808,594)
14	**Taxable (Loss) - PPL Energy Resources, LLC**	$ (18,095)	$ (171,364)	$ -
	Adjustment for Non-recurring Items:			
15	Sale of Renewable Business	$ 18,095	$ 171,364	$ -
16	Total adjustments	$ 18,095	$ 171,364	$ -
17	**Adjusted Taxable Income/(Loss)**	$ -	$ -	$ -
18	**Taxable (Loss) - PPL Renewables, LLC**	$ (1,844,332)	$ 39,140,231	$ -
	Adjustment for Non-recurring Items:			
19	Sale of Renewable Business	$ 1,844,332	$ (39,140,231)	$ -
20	Total adjustments	$ 1,844,332	$ (39,140,231)	$ -
21	**Adjusted Taxable Income/(Loss)**	$ -	$ -	$ -
22	**Taxable (Loss) - PPL Rhode Island Holdings, LLC**	$ (164,262,244)	$ (180,353,118)	$ (301,602,122)
	Adjustment for Non-recurring Items:			
23	The Narragansett Electric Company Acquisition Adjustments	$ 2,500,000	$ -	$ -
24	The Narragansett Electric Company Integration Adjustments	$ 109,142,125	$ 84,858,695	$ 177,360,819
25	Total adjustments	$ 111,642,125	$ 84,858,695	$ 177,360,819
26	**Adjusted Taxable Income/(Loss)**	$ (52,620,119)	$ (95,494,423)	$ (124,241,303)
27	**Taxable (Loss) - PPL Safari Holdings, LLC**	$ (41,730,443)	$ -	$ -
	Adjustment for Non-recurring Items:			
28	Sale of Renewable Business	$ 41,730,443	$ -	$ -
29	Total adjustments	$ 41,730,443	$ -	$ -
30	**Adjusted Taxable Income/(Loss)**	$ -	$ -	$ -
31	**Taxable (Loss) - The Narragansett Electric Company**	$ (37,674,563)	$ (268,467,100)	$ (174,701,024)
	Adjustment for Non-recurring Items:			
32	The Narragansett Electric Company Acquisition Adjustments	$ 92,191,935	$ -	$ -
33	The Narragansett Electric Company Integration Adjustments	$ 44,913,401	$ 69,805,880	$ 58,894,687
34	Total adjustments	$ 137,105,336	$ 69,805,880	$ 58,894,687
35	**Adjusted Taxable Income/(Loss)**	$ 99,430,773	$ (198,661,220)	$ (115,806,337)

PPL Electric Utilities Corporation
Consolidated Income Tax Adjustment
Year Ended December 31, 2024

		2022	2023	2024
36	**Taxable (Loss) - PPL Corporation Consolidated**	$ 584,513,761	$ 414,612,372	$ 394,408,262
37	**Less: Taxable Loss Companies on Page 1, Line 19**	$ 198,755,968	$ 491,842,532	$ 560,047,340
38	**Taxable Income Companies**	$ 783,269,729	$ 906,454,904	$ 954,455,602
	Adjustment for Non-recurring Items:			
39	Sale of Renewable Business	$ 50,966,140	$ (111,310,389)	$ -
40	The Narragansett Electric Company Acquisition Adjustments	$ 104,691,935	$ -	$ -
41	The Narragansett Electric Company Integration Adjustments	$ 154,055,526	$ 160,107,090	$ 236,255,506
42	Talen Litigation	$ -	$ 123,777,525	$ 1,594,440
43	PPL Electric Billing Issue	$ -	$ 34,116,969	$ 17,253,018
44	Total adjustments	$ 309,713,601	$ 206,691,194	$ 255,102,963
45	**Adjusted Taxable Income Companies on Page 1, Line 20**	$ 1,092,983,330	$ 1,113,146,099	$ 1,209,558,566
46	**Taxable (Loss) - PPL Electric Utilities Corporation**	$ 328,501,852	$ 381,426,274	$ 234,639,741
	Adjustment for Non-regulated LLC's disregarded for income tax purposes:			
47	CEP Commerce, LLC	$ 270	$ 273	$ 275
	Adjustment for Non-recurring items:			
48	PPL Electric Billing Issue	$ -	$ 34,116,969	$ 17,253,018
49	Total Adjustments	$ 270	$ 34,117,242	$ 17,253,293
50	**Adjusted Taxable Income/(Loss)**	$ 328,502,122	$ 415,543,515	$ 251,893,034

The One Big Beautiful Bill Act ("OBBBA" H.R. 1) Analysis
All references to sections are to sections of the Internal Revenue Code of 1986, as amended, unless otherwise indicated

OBBBA Section	OBBBA Section Title	Corresponding IRC Section	IRC Description	Company Analysis
Sec. 70301	Full expensing for certain business property.	168	Bonus depreciation	Regulated utilities are not permitted to take bonus depreciation. Section 168(k)(9)(A) provides "any property which is primarily used in a trade or business described in clause (iv) of Section 163(j)(7)(A)" does not constitute qualified property for the bonus depreciation deduction. Section 163(j)(7)(A)(iv) provides that the term "trade or business" does not include public utilities.
Sec. 70302	Full expensing of domestic research and experimental expenditures.	174A	Research and experimental expenditures	Under The OBBBA, research and experimentation costs can now be expensed immediately for tax years beginning after 12/31/2024. Additionally, taxpayers are required to reduce domestic research or experimental expenditures by the amount of any research credit under section 41; alternatively, the taxpayer may elect to claim a reduced research credit. The Company is evaluating the changes to the applicable statute, but does not anticipate material impacts.
Sec. 70303	Modification of limitation on business interest.	163	Business interest limitation	The Company is exempt from the limitation as a regulated business pursuant to section 163(j)(7)(A)(iv), as enacted by the Tax Cuts and Jobs Act of 2017.
Sec. 70304	Extension and enhancement of paid family and medical leave credit.	45S	FMLA tax credit	In general, the OBBBA makes the family and medical leave credit permanent and lowers the employee eligibility threshold from 12 months to 6 six months. The Company is evaluating the changes to the applicable statute, but does not anticipate material impacts.
Sec. 70305	Exceptions from limitations on deduction for business meals.	274	Business meals	This section amends the limitation on the deductibility of meals provided at the convenience of an employer under Code section 274(o). Code section 274(o) refers to the sell of food and beverages to customers and also providing meals to their employees (e.g., restaurants), and for fishing vessels. Not applicable to the Company.
Sec. 70306	Increased dollar limitations for expensing of certain depreciable business assets.	179	Expensing depreciable business assets	The Company exceeds the dollar limitations of section 179(b)(1) and therefore cannot avail itself of section 179. No impact to the Company.
Sec. 70307	Special depreciation allowance for qualified production property.	168	Depreciation on qualified production property	No impact to current Company practice. The Company does not qualify under this provision because, among other things, it does not produce agricultural production and chemical products under section 168(n)(2)(E).
Sec. 70308	Enhancement of advanced manufacturing investment credit.	48D	Advanced manufacturing investment credit	The OBBBA provides for a 35% credit for qualified investments in an advanced manufacturing facility that produces semiconductors or semiconductor manufacturing. Not applicable to the Company.
Sec. 70341	Coordination of business interest limitation with interest capitalization provisions.	163	Business interest limitation	The Company is exempt from business interest limitation as a regulated business pursuant to section 163(j)(7)(A)(iv), as enacted by the Tax Cuts and Jobs Act of 2017. The Company does follow the capitalized interest provisions under section 263A, among others, Accordingly, the Company is not impacted from this change.

OBBBA Section	OBBBA Section Title	Corresponding IRC Section	IRC Description	Company Analysis
Sec. 70342	Definition of adjusted taxable income for business interest limitation.	163	Business interest limitation	The Company is exempt from business interest limitation as a regulated business pursuant to section 163(j)(7)(A)(iv), as enacted by the Tax Cuts and Jobs Act of 2017. Additionally, the Company has no foreign operations. Accordingly, the Company is not impacted from this change.
Sec. 70501	Termination of previously-owned clean vehicle credit.	25E	Previously-owned clean vehicle credit	The OBBBA terminates the section 25E credit for vehicles acquired after September 30, 2025. No impact to the Company.
Sec. 70502	Termination of clean vehicle credit.	30D	Clean vehicle credit	The OBBBA terminates the section 30D credit for vehicles acquired after September 30, 2025. No impact to the Company.
Sec. 70503	Termination of qualified commercial clean vehicles credit.	45W	Qualified commercial clean vehicles credit	The OBBBA terminates the section 45W credit for vehicles acquired after September 30, 2025. No impact to the Company.
Sec. 70504	Termination of alternative fuel vehicle refueling property credit.	30C	Alternative fuel vehicle refueling property credit	The OBBBA terminates the section 30C credit for refueling equipment placed in service after June 30, 2026. No impact to the Company.
Sec. 70507	Termination of energy efficient commercial buildings deduction.	179D	Efficient commercial buildings deduction	The OBBBA terminates the section 179D deduction for certain energy efficient buildings beginning construction after June 30, 2026. No impact to the Company.
Sec. 70509	Termination of cost recovery for energy property.	168	Cost recovery for energy property	The OBBBA terminates the five-year accelerated depreciation for energy property where construction begins after December 31, 2024. However, energy property that qualifies for section 45Y PTC or section 48E ITC will continue to be treated as five-year MACRS property under section 168(a). The Company does not anticipate any impacts based on anticipated timelines of contemplated energy property construction.
Sec. 70510	Modifications of zero-emission nuclear power production credit.	45U	Nuclear power production credit	The OBBBA applies Foreign Entity of Concern (FEOC) restrictions for specified foreign entities for taxable years beginning after enactment. Not applicable as the Company does not qualify for 45U credits.
Sec. 70511	Termination of clean hydrogen production credit.	45V	Clean hydrogen production credit	The OBBBA terminates the section 45V credit for projects beginning construction after December 31, 2027. No impact to the Company.
Sec. 70512	Termination and restrictions on clean electricity production credit.	45Y	Clean electricity production credit	The OBBBA terminates the production tax credit for wind and solar facilities that are placed in service after December 31, 2027. The termination does not apply to solar and wind facilities where construction begins within 12 months after the date of enactment. The Company does not anticipate any impacts based on anticipated timelines of contemplated energy property construction.
Sec. 70513	Termination and restrictions on clean electricity investment credit.	48E	Clean electricity investment credit	The OBBBA terminates the investment tax credit for wind and solar facilities that are placed in service after December 31, 2027. The termination does not apply to solar and wind facilities where construction begins within 12 months after the date of enactment. The Company does not anticipate any impacts based on anticipated timelines of contemplated energy property construction.
Sec. 70514	Phase-out and restrictions on advanced manufacturing production credit.	45X	Advanced manufacturing production credit	The OBBBA terminates the 45X credit for certain components beginning in years 2028 and beyond. Not applicable as the Company does not qualify for 45X credits.
Sec. 70515	Restriction on the extension of advanced energy project credit program.	48C	Advanced energy project credit	The OBBBA restricts funds returned from forfeited section 48C credits from being later reissued. The Company does not qualify for 45C credits.

OBBBA Section	OBBBA Section Title	Corresponding IRC Section	IRC Description	Company Analysis
Sec. 70521	Extension and modification of clean fuel production credit.	45Z	Clean fuel production credit	This credit relates to certain transportation fuel. The OBBBA extends the period in which this credit can be claimed to December 31, 2029. The Company does not qualify for 45Z credits.
Sec. 70522	Restrictions on carbon oxide sequestration credit.	45Q	Carbon oxide sequestration credit	The OBBBA equalizes the credit values for carbon oxide disposed in secure geological storage and that which is used as a tertiary injectant and disallows the credit for any taxable year after the date of enactment in which the taxpayer is treated as either a specified foreign entity or foreign-influenced entity. The Company does not qualify for 45Q credits.
Sec. 70523	Intangible drilling and development costs taken into account for purposes of computing adjusted financial statement income.	56A	Intangible drilling costs	The OBBBA permits a deduction for purposes of the 15% corporate alternative minimum tax for intangible drilling and development costs for oil, gas, and geothermal wells for taxable years beginning after December 31, 2025. Not applicable to the Company.
Sec. 70524	Income from hydrogen storage, carbon capture, advanced nuclear, hydropower, and geothermal energy added to qualifying income of certain publicly traded partnerships.	7704	Definitions	Not applicable as the Company is not a publicly traded partnership.
Sec. 70603	Excessive employee remuneration from controlled group members and allocation of deductions.	162	Excessive employee remuneration	The OBBB adds an entity aggregation rule in section 162(m) and provides that remuneration paid to a specified covered employee by any member of the controlled group is aggregated to determine the loss of deduction for amounts over $1 million. No impact to current Company practice.
Sec. 70426	1-percent floor on deduction of charitable contributions made by corporations.	170	Charitable contribution deduction	Beginning in 2026, the OBBBA provides that corporate taxpayers may claim a charitable deduction for any taxable year only to the extent that the aggregate of total contributions exceeds 1% of the corporation's taxable income and does not exceed 10% of its taxable income. The Company is evaluating the impact of the statute, but does not anticipate material impacts.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 13

Direct Testimony of Katelyn Arnold

Topics: **Cash Working Capital**
Roll-in of Riders
CER Elimination
Uncollectible Accounts, Purchase of Receivables Program, and Merchant Function Charge
Storm Damage Expense Rider
Revenue Forecast

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Katelyn Arnold. My business address is 827 Hausman Road, Allentown, PA 18104-9392.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") as Manager – Regulatory Strategy & Rates.

Q. What are your responsibilities as Manager – Regulatory Strategy & Rates?

A. I am responsible for developing, monitoring, and communicating PPL Electric's positions on and responses to regulatory, legislative, and public policy issues at both the state and federal level; primarily, in the areas of industry structure, retail and wholesale markets, rates, customer impacts, and other related topics. I am also responsible for the development and execution of rate-related revenue analysis and reporting, including auditing controls and requirements, rate compliance, rate case success for the regulated electric business, and ad-hoc analysis to optimize business planning.

Q. What is your educational background?

A. I graduated from Lafayette College in 2017 with a Bachelor of Arts in Government & Law and Economics. I graduated from Lehigh University in 2022 with a Master of Business Administration degree.

Q. Please describe your professional experience.

A. In 2018, I was employed by PPL Services as a Financial Analyst in the Treasury Department where I supported the Accounts Payable function. In 2020, I moved into a Regulatory Policy Specialist role in PPL Services. In 2022, I was promoted to Sr. Regulatory Policy Specialist. In 2023, I assumed the role of Manager – Regulatory Strategy & Compliance, and in July 2024 my role was expanded to Manager – Regulatory Strategy & Rates, which is my current role.

Q. What is the purpose of your testimony?

A. I will testify about the Company's cash working capital, the roll-in of various riders into base rates (including the revenues and plant associated with the Distribution System Improvement Charge ("DSIC")), the elimination of the Company's Competitive Enhancement Rider ("CER"), the Company's uncollectible accounts (including their relation to the Purchase of Receivables ("POR") Program and Merchant Function Charge ("MFC")), the Company's modifications to its Storm Damage Expense Rider ("SDER"), and the Company's revenue forecast.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes, I am sponsoring Exhibit KEA 1.

Q. Are you sponsoring any schedules in this proceeding?

A. Yes. I am sponsoring filing requirements I-A-3, and II-B-4 and co-sponsoring filing requirement IV-B. I am also sponsoring or co-sponsoring Schedules C-4, D-8, D-9, and D-13 in Exhibits Historic 1, Future 1, and Fully Projected Future 1.

II. CASH WORKING CAPITAL

Q. Schedules C-4 of Exhibits Historic 1, Future 1, and Fully Projected Future 1 show details of PPL Electric's claim for cash working capital. Would you explain these schedules?

A. Schedules C-4 of Exhibits Historic 1, Future 1 and Fully Projected Future 1 are computations of PPL Electric's average investment in cash working capital. There are four major components in this computation: cash working capital required for operation and maintenance ("O&M") expenses; funds invested in prepayments; an adjustment for accrued taxes and an adjustment for interest payments.

Q. Please explain these four components.

A. Page 2 of Schedules C-4 shows the first component, which is cash working capital required for O&M expenses. There are two components to this calculation: revenue lag and expense lag. With respect to the revenue lag, PPL Electric bills its customers once every month, but the due date for payment varies between 15 and 30 days from the billing date. On this basis, there is a considerable span of days between the time electricity is furnished to a customer and the time the customer pays for such electricity. This span commonly called the revenue lag, averages 36 days for customers with 15-

day due dates, 59 days for customers with 20-day due dates, and 42 days for customers with 30-day due dates. The average lag in receipt of revenues from all these sources is 47.8 days on a dollar-weighted basis.

With respect to the expense lag, in most instances, PPL Electric must pay its bills for payroll, employee benefits, support group costs and other operating expenses prior to the time it is able to collect the amount due for the service giving rise to these expenses. PPL Electric has examined its records to determine, as to the major categories of expense, the average span of days between the time an expense is incurred and the time it is paid. On page 2 of Schedule C-4 of Exhibit Historic 1, the average span of days for major categories of expense is shown. This lag ranges from 12 days to 67 days for various types of costs. The overall average for all expenses is 42.6 days. Thus, the average net lag between the payment of expenses and the receipt of the related revenue is 5.2 days (47.8 days less 42.6 days). To cover its expenses and continue to conduct its business during this time lag, PPL Electric must provide a cash investment, which is the first component of its cash working capital claim.

The second major component of cash working capital is funds invested in prepayments, which the Company uses to pay for an expense in advance. This amount is shown on page 3 of Schedules C-4. In conducting its electric business, PPL Electric must pay certain costs prior to the time such items are properly charged to expense for accounting and ratemaking purposes. For example, the Commission's annual assessment must be prepaid but is expensed monthly over the period to which it applies. Costs of this nature initially are recorded in FERC Account 165, Prepayments, and subsequently are charged to expense from this account.

The claim for prepaid expenses is based on the 13-month average of the various items included in Account 165. This amount has been claimed as a component of cash working capital for each of the three test years presented in this proceeding.

The third component of cash working capital is the adjustment for accrued taxes, which is shown in detail on page 4 of Schedules C-4. In the case of federal income tax, estimated payments must be made on April, June, September and December 15 of the year to which the tax is applicable. Because revenues are collected from customers monthly, these funds are temporarily available for payment of other costs. PPL Electric's computations indicate that funds available from these taxes average 11.62% of the federal income tax due.

Presently, the Pennsylvania income tax has the following pattern of required estimated payments:

- 25% on March 15
- 25% on June 15
- 25% on September 15
- 25% on December 15

PPL Electric's computations indicate that the funds available from these taxes average 9.54% of the Pennsylvania income tax due.

The Pennsylvania gross receipts tax must be paid on an estimated basis by March 15 of the year to which the tax is applicable. Because revenue is collected from customers monthly, funds must be provided by investors to pay these taxes prior to the collection of revenues from customers. PPL Electric's computations indicate that the funds which must be provided for this purpose average 27.96% of the tax due. This

adjustment is based on the total Pennsylvania gross receipts tax which must be paid at the 59 mill rate actually in effect.

The Pennsylvania Public Utility Realty Tax must be paid on an estimated basis by May 1 of the year to which the tax is applicable. Because revenue is collected from customers monthly, funds must be provided by investors to pay these taxes prior to the collection from customers. PPL Electric's computations indicate that funds which must be provided for this purpose average 7.13% of the tax due.

The net effect of these various accrued tax adjustments is an increase in PPL Electric's cash working capital requirement as shown on page 4 of Schedules C-4.

The fourth component of cash working capital is an offsetting adjustment for the funds applicable to debt interest payments, which are shown on page 5 of Schedules C-4. PPL Electric "theoretically" has unrestricted use of these funds from the time of the monthly collection from customers until the payment of interest and on a semi-annual or quarterly basis. PPL Electric does not agree with the appropriateness of such a reduction to the rate base. However, this adjustment has been made to facilitate the adjudication of this filing and in compliance with the Commission's current policy.

Q. Has PPL Electric changed the methodology that it uses to calculate its claim for cash working capital from that used in previous base rate proceedings?

A. No. PPL Electric has not changed the methodology used to calculate its claim for cash working capital. My understanding is that the Company has used the same methodology for more than 30 years, and this Commission has approved the Company's use of this methodology in numerous base rate proceedings during that period.

III. ROLL-IN OF RIDER MECHANISMS

Q. What rider mechanisms does the Company propose rolling into base rates?

A. First, the Company proposes to roll in the Tax Cuts and Jobs Act ("TCJA") Rider into base rates. The new corporate tax rate established by the TCJA is reflected in the Company's base rates in this proceeding, so the rider mechanism is no longer necessary. Additionally, the Company is eliminating the TCJA Rider from its Retail Tariff as of June 30, 2026, as required by the Commission's Orders dated May 17, 2018, at Docket No. R 2018 3000775, and at Docket M-2018-2641242.

Second, regarding the Smart Meter Rider – Phase 2 ("SMR-2"), PPL Electric proposes to roll the remaining net rate base for the Smart Meter Pilot Programs into base rates, and to close the existing SMR tariff provisions effective June 30, 2026. The Company's smart meter technology essentially has been fully deployed, so the rider mechanisms are no longer necessary.

Third, the Company has included the costs of its existing DSIC in base rates, as required by Section 1358(b) of the Public Utility Code. The Company is proposing to include the capital investment, associated depreciation, and tax effects for the DSIC in base rates. The Company will then reset its DSIC to 0% upon implementation of new base rates. As a result, the cap for the DSIC will be reset to 5% instead of the 7.5% approved by the Commission in PPL Electric's recent DSIC Cap Waiver proceeding.[1]

[1] *See Petition of PPL Electric Utilities Corp. for a Waiver of the Distribution System Improvement Charge Cap of 5% of Billed Revenues*, Docket Nos. P-2024-3048732, et al. (Order entered Feb. 28, 2025).

IV. ELIMINATION OF COMPETITIVE ENHANCEMENT RIDER (CER)

Q. What is the CER?

A. The CER was designed to recover the annual costs associated with the Company's competitive retail electricity market enhancement initiatives and related consumer education programs. Currently, the CER charge is negative $0.01 through December 31, 2025.

Q. What is the Company proposing with respect to the CER?

A. PPL Electric proposes to eliminate the CER from its tariff. Currently, the only costs being recovered through the CER are the costs associated with administering the Eligible Customer List ("ECL"), which will now be updated every five years.[2] As such, PPL Electric proposes to eliminate the CER and, instead, to rely on base rates to recover the costs of administering the ECL. As seen in Schedules D-8 in Exhibits Historic 1, Future 1, and Fully Projected Future 1, the Company has made pro forma adjustments to reflect the recovery of these costs through base rates as opposed to the CER, which is being eliminated.

V. UNCOLLECTIBLE ACCOUNTS, PURCHASE OF RECEIVABLES (POR) PROGRAM, AND MERCHANT FUNCTION CHARGE (MFC)

Q. What is the Company's claim for customer uncollectible accounts expense in this proceeding?

A. The Company's claim for uncollectible expense for the fully projected future test year

[2] *See Guidelines for Eligible Customer Lists*, Docket No. M-2010-2183412 (Order entered Mar. 13, 2025).

("FPFTY") is $38 million. The claimed bad debt write-off percentage is 1.80% for residential customers, 0.26% for small commercial & industrial ("C&I") customers and 0.30% for large C&I customers. The calculation of the Company's claim is set forth in Exhibit KEA 1, which is attached to this testimony.

Q. Is PPL Electric proposing to use these percentages for the MFC and POR Program?

A. Yes. The Company proposes to use a value of 1.80% for residential POR and MFC and a value of 0.26% for small commercial & industrial POR and MFC.

VI. STORM DAMAGE EXPENSE RIDER (SDER)

Q. Please describe the Company's SDER.

A. Approved as part of the Company's 2015 Rate Case, the SDER is a Section 1307(a) automatic adjustment rider that recovers only actual, experienced storm damage operating and maintenance expenses. These storm damage expenses are appropriate for recovery through this surcharge mechanism because they are easily identifiable and outside the Company's control. The SDER currently applies only to expenses from Commission-reportable storms.[3] The storm damage expenses from non-reportable storms are currently recovered through base rates and not through the SDER. The SDER recognizes that base rates currently provide for recovery of $14.7 million annually in storm damage expenses for reportable storms. The SDER recovers from

[3] Reportable storms are those that cause unscheduled service interruptions in a single event to 2,500 or more customers for six or more consecutive hours; non-reportable storms are all other storms. See 52 Pa. Code § 67.1(b).

customers or refund to customers, as appropriate, only applicable expenses from reportable storms that are less than or greater than $14.7 million recovered annually through base rates. Of note, there is another $5.3 million in current base distribution rates associated with the amortization of extraordinary storms as approved in the Company's 2015 distribution base rate case. Combined, this reflects the approximately $20 million used as the baseline in the annual SDER rate filing.

Storm damage expenses consist of those expenses incurred to remediate storm damage to the Company's distribution system, including, but not limited to: (1) overtime and premium wages of the Company's employees; (2) costs of outside service providers and mutual aid utilities employed by the Company during storm restoration efforts; (3) materials and supplies used to repair or replace damaged property; (4) overhead charges associated with storm damage expenses, including wages and benefits; (5) transportation; (6) purchasing and stores charges; (7) expediting expenses for the reasonable and extra costs to make temporary repairs and to expedite the permanent repair or replacement of damaged property; and (8) expenses of providing services to customers whose electric service has been interrupted. Straight-time wages and benefits and expenses reimbursed by others are excluded from the SDER, and capitalized costs of repairing or replacing damaged facilities are excluded from the SDER.

Under the Commission-approved SDER, expenses from major storm events are recovered over three years, with interest. The purpose of this extended recovery period is to improve the stability of rates under the SDER. Otherwise, the SDER could vary, from time to time, especially following major storm events such as the Winter Storms

Riley & Quinn in March 2018.

Furthermore, the SDER caps the total annual revenues collected under the SDER at an amount not to exceed 3% of the total intrastate operating revenues billed to customers, exclusive of amounts recovered under the State Tax Adjustment Surcharge ("STAS").

Q. Is the Company proposing to change the amount of storm damage expenses associated with Commission-reportable storms that are recovered through base rates?

A. Yes. The current, assumed level of $14.7 million in storm damage expenses for reportable storms is insufficient based on the Company's experience. As explained by PPL Electric witness Lookup (PPL Electric St. No. 16), the Company has been experiencing Commission-reportable storms in greater number, severity, and frequency. As a result, an increasing amount of storm damage expenses associated with Commission-reportable storms have been recovered through the SDER. Because the SDER is capped at 3% of total intrastate annual revenues, PPL Electric must update the base level of storm damage expenses associated with Commission-reportable storms, or else the Company may lose the opportunity to timely recover those associated costs. As such, PPL Electric proposes to increase the amount of storm damage expenses in its base distribution rates associated with Commission-reportable storms to $32 million.

Q. Has the Company exceeded this 3% cap in the past?

A. Yes, the Company exceeded the 3% cap in 2024 for the 2025 rate period. As a result,

PPL Electric recorded a regulatory asset totaling $11,336,169.67 for SDER-eligible storm costs in excess of the cap and is requesting recovery of that regulatory asset in this proceeding as shown in Schedules D-9 of Exhibits Historic 1, Future 1, and Fully Projected Future 1. PPL Electric is on track to exceed the 3% cap again in 2025 for the 2026 rate period.

Q. Are there any other proposals that the Company is making with respect to the SDER?

A. Yes. PPL Electric proposes to update the SDER such that the mechanism recovers from customers or refund to customers, as appropriate, only applicable expenses from non-reportable storms that are less than or greater than $10.5 million that are proposed to be recovered annually through base rates. In that respect, the Company would treat the storm damage expenses associated with non-reportable storms similarly to the costs associated with reportable storms.

Q. Why is this proposal reasonable and appropriate?

A. There are several reasons to support the Company's request. First, as explained by PPL Electric witness Lookup (PPL Electric St. No. 16), the Company is experiencing non-reportable storms in greater number, severity, and frequency. Although that experience and data supports an increased amount of storm damage expenses that should be recovered through base rates, they also justify a treatment of non-reportable storms similar to reportable storms. Critically, these storm damage expenses are easily identifiable and outside the Company's control, as are the expenses associated with

reportable storms.

Q. Why does the Company believe that this approach for the recovery of storm damage expenses associated with reportable storms and non-reportable storms is fair?

A. An important benefit of the SDER is that it is designed to recover only actual incurred storm costs, and if the Company has not incurred the level of storm costs recovered through base rates, it will refund, with interest, the difference to customers in a subsequent period. The amount of eligible storm damage expenses recovered through the SDER is based on actual storm damage expenses incurred through the 12-month period of December 1 through November 30 prior to the SDER effective date. Stated otherwise, the SDER only recovers actual storm damage expense experienced during the prior year. The SDER will recover from customers or refund to customers, as appropriate, only applicable expenses from reportable and non-reportable storms that are less than or greater than eligible storm damage expenses for reportable and non-reportable recovered annually through base rates. Moreover, by enabling the Company to timely recover these costs, PPL Electric can help reduce the risk of regulatory lag and potentially provide opportunities for the Company to optimize its expense budget. Thus, customers will not be subjected to overpaying for storm costs that are included in base rates between rate cases, nor will the Company suffer financially at the hand of storms for which recovery may be delayed for years until its next base rate case.

Q. How does the Company propose to handle the remaining amortization of major storms?

A. Under the Commission-approved SDER, expenses from major storm events are recovered over three years, with interest. recent examples, the event that occurred on February 13, 2024, qualified as an extraordinary storm. The Company deferred a total of $12,366,189 for this event and began amortizing the expense in 2025. As of June 30, 2025, there is an unamortized remaining balance of $10,272,167 from that event. Additionally, an event on November 21, 2024, qualified as extraordinary and resulted in expenses of $20,613,295 plus a remaining accrual amount of $87,052 for a total of $20,700,346. The Company will begin amortizing that balance over three years in the 2026 rate period.

VII. REVENUE FORECAST

Q. Please describe the development of the Company's revenue forecast.

A. The revenue forecast is developed by applying the forecast of sales (kWh or KW) by rate class and the forecasted number of customers by rate class as provided by the Sales Analysis and Forecasting group and described in the testimony of Mr. Schram (PPL Electric St. No. 4) to the applicable rate schedule pricing as set forth in PPL Electric's currently-effective Tariff-Electric PA P.U.C. No. 201 for base distribution rates and to forecasted rates for distribution riders. Schedule D-3, page 2 in Exhibit Fully Projected Future 1 provides a breakdown of the revenue forecast for the FPFTY. Schedule D-3, page 3 in Exhibit Fully Projected Future 1 illustrates the impact of that Company's proposed rate increase on the revenue forecast for the FPFTY.

Q. Do you believe the forecasted billing determinants for the forecasted test period are a reasonable basis for developing revenue forecasts?

It is my understanding that, based on Mr. Schram's testimony, the sales and load forecasts consider several factors which influence revenues, including number of customers, customer demand, and customer kWh. Given that, I believe it is appropriate to use the billing determinants as a basis for forecasting revenue.

Q. Does this conclude your direct testimony?

A. Yes, it does.

PPL Electric Utilities Corporation

Projected Write-offs by Customer Class

		Projected 7/1/26 to 6/30/27
Residential		
Total Residential Write-Offs	$	49,527,936
Total Estimated Residential Revenue[(1)]	$	2,749,464,155
As a % of Residential Revenue		1.80%
Small C&I		
Total Small C&I Write-Offs	$	3,921,487
Total Estimated Small C&I Revenue[(1)]	$	1,481,346,315
As a % of Small C&I Revenue		0.26%
Large C&I		
Total Large C&I Write-Offs	$	771,063
Total Estimated Large C&I Revenue[(1)]	$	260,659,058
As a % of Large C&I Revenue		0.30%
Total Write-offs	$	54,220,485

(1) Estimated revenue includes forecasted non-shopping base distribution and rider revenue and a forecast of estimated of shopping dollars received.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 14

Direct Testimony of Gregory Olsen

Topics: **Retail Tariff**
Street Light Replacement Program

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Gregory Olsen, and my business address is 827 Hausman Rd. Allentown, PA 18101

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation ("PPL Corp."), as Supervisor – Distribution Interconnections & Tariff Rules.

Q. What are your responsibilities as Supervisor – Distribution Interconnections & Tariff Rules?

A. I am responsible for establishing PPL Electric's interconnection procedures, enforcing interconnection standards, interpreting and applying PPL Electric's Tariff and Rules for Electric Metering and Service Installations ("REMSI") for internal and external stakeholders, run load flow analysis for all new large Distributed Energy Resources (DER) customers and accurately scope the necessary system reinforcements to maintain PPL Electric's high standard of reliability and safety. This role also includes frequent customer interactions to help facilitate their projects from the start of the interconnection process, through completion when they are granted Permission to Operate ("PTO").

Q. What is your educational background?

A. I have a bachelor's degree in electrical engineering with a focus on power systems from Drexel University.

Q. Please describe your professional experience.

A. I have 2 years of experience as a Transmission Protection and Control Engineer where I gained technical experience developing protection relay settings for capacitor banks, 69 kV facilities, as well as compliance experience leading PPL Electric through a Reliability First audit. From that position I went to Operations where I became a PPL Electric Transmission System Operator for roughly 2 years where I monitored the Bulk Electric System ("BES") stability. My current role is in Distribution Planning described above.

Q. What is the purpose of your testimony?

A. My testimony supports the Company's proposed changes to its retail tariff, which are presented in Original Electric Pa. P.UC. No. 202 (PPL Electric Exhibit GEO-1) and are summarized in a prepared list of tariff changes (PPL Electric Exhibit GEO-2). I also will testify about the Company's Street Light Replacement Program.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes, I am sponsoring PPL Electric Exhibits GEO-1 and GEO-2 and co-sponsoring Exhibit Regs. IV-B.

II. TARIFF CHANGES

Q. You stated that you are sponsoring PPL Electric Exhibit GEO-1. Please briefly describe this document.

A. This exhibit contains a copy of Original Electric Pa. P.U.C. No. 202, which is the updated and proposed version of PPL Electric's retail tariff. Two copies of the retail tariff are presented in PPL Electric Exhibit GEO-1: (1) a clean version; and (2) a blackline version, showing all the changes to the Company's current tariff as of September 2025, in blackline. This retail tariff sets forth the rules and regulations, rate schedules, and rates applicable to services to end-use customers in the Company's service territory. Additionally, PPL Electric Exhibit GEO-2 provides a list of proposed revisions to PPL Electric's current retail tariff.

Q. Could you please describe some of the more substantial changes to the retail tariff?

A. Many of the changes involve grammatical and typographical edits, pagination changes, and other minor revisions. Some of the more substantial changes are as follows:

- Adding a Tariff Definitions section to the retail tariff;
- Changing Basic Utility Supply Service ("BUSS") terminology to default service;
- Updating Rule 3 governing line and service extensions;
- Updating Rule 5's submetering provisions;
- Revising Rule 6's standby service provisions and eliminating Rule 6A;
- Eliminating the automatic meter reading fee under Rule 8; Removing the separate water heating service provisions in Rate Schedule RS;

- Eliminating the Residential Thermal Storage (Rate Schedule RTS) and moving customers to residential Rate Schedule RS.
- Removing the separate space conditioning and water heating service (Rate Schedule GH-2) provisions in Rate Schedule GS-1.
- Updating Rate Schedule LP-5 regarding data centers and customer-owned substations;
- Updating Generation Supply Charge – 1 ("GSC-1") and Generation Supply Charge – 2 ("GSC-2") to reflect the Company's proposal to assign customers to those rates based on their "maximum registered peak load," as defined in the proposed tariff;
- Adding the Electric Vehicle ("EV") Time-of-Use ("TOU") Charging Rebate Program Rider;
- Updating PPL Electric's Net Metering for Renewable Customer-Generators Rider to include a deposit requirement for interconnection applications where the proposed generation facility requires the Company to undertake distribution system upgrades;
- Eliminating Smart Meter Rider – Phase 1 ("SMR 1") and Smart Meter Rider – Phase 2 ("SMR 2");
- Eliminating the Tax Cuts and Jobs Act Temporary Surcharge ("TCJA Rider");
- Eliminating the Competitive Enhancement Rider ("CER");
- Rolling-in and setting to 0% the Distribution System Improvement Charge ("DSIC"); and
- Updating the Storm Damage Expense Rider ("SDER").

Q. Please explain why the Company is adding a Definitions section to its retail tariff.

A. Currently, the definitions of various terms used in the Company's retail tariff are scattered throughout the entire tariff, which can make it difficult to find terms' definitions easily and, by extension, read and understand the tariff. By housing all the definitions in a Definitions section at the beginning of the retail tariff, PPL Electric believes that its tariff will become more reader-friendly and accessible to its customers and interested stakeholders. Additionally, through the process of compiling all those definitions into a single Definitions section of the retail tariff, PPL Electric has updated the definitions of certain terms or added definitions for other terms that were previously undefined. Those updates and additions are intended to provide more clarity and to reflect the other tariff changes being proposed by the Company in this proceeding.

Q. Why is the Company changing the BUSS terminology to "default service"?

A. From the Company's perspective, "default service" is a more commonly used term and is more easily understood by customers and interested stakeholders. Also, as currently defined in the Company's retail tariff, BUSS only includes the provision of "electric capacity and energy" to customers and does not include the provision of transmission service. Because the generation and transmission service components are included in default service rates, PPL Electric has updated the tariff to also include "transmission" in addition to "capacity" and "energy" when referencing the default service provided to default service customers.

Q. Please explain the Company's changes to the tariff rules governing line and service extensions.

A. Currently, the retail tariff provisions governing line and service extensions are spread across multiple rules, including Rule 4 that governs the supply of service to customers. In the proposed retail tariff, PPL Electric has reorganized those provisions and housed them in Rule 3, so that all the relevant line and service extension provisions (with the exception of the line and service extension provisions for Rate Schedule LP-5 customers that I describe later in my testimony) are contained within a single retail tariff rule. PPL Electric believes that this will make the tariff easier to read and apply.

In addition, PPL Electric proposes to require that customers record any line extension guarantees ("LEGs") with their deed. Right now, the Company believes that its current tariff and contract language can be improved to guarantee that, upon transfer or sale of property upon which a LEG exists, responsibility for the LEG will pass on to other entities, tenants, and future property owners. However, the Company's proposed change will ensure that the contractual obligations under a LEG will be fulfilled by future entities, tenants, or property owners upon transfer or sale of property upon which a LEG exists. This is important considering that the Company's current LEG contracts in total amount to $3,569,394.80, which amounts to $781,889.49 per year.

Q. What changes are being made to Rule 5's submetering provisions?

A. In the new Rule 5(F), PPL Electric has, among other things, adjusted the provisions about submetering, such that the Company can, at its discretion, permit submetering of electric service at both existing and new service locations when: (1) it is impractical for

the Company to separately bill each tenant; (2) each tenant has control of the majority of their electric energy use; (3) the customer is part of a U.S. Department of Housing and Urban Development ("HUD") funding Housing, Assisted Living, Nursing Home Care Rehabilitation facilities, Student Housing – higher education – Federal/State/County/City/Municipal/Public Housing; and/or (4) at the Company's discretion, it is not beneficial for the Company to meter individual tenants. The latter two conditions are not a part of the Company's retail tariff and would provide more flexibility for the Company to permit submetering when it is reasonable and appropriate.

Q. Please describe the changes being made to Rule 6 regarding standby service.

A. The current retail tariff contains Rule 6 (Auxiliary Service for Non-Qualifying Facilities) and Rule 6A (Standby Service for Qualifying Facilities). As explained in the direct testimony of PPL Electric witness Steven Wishart (PPL Electric St. No. 8), the Company is proposing changes to Rule 6 that would govern standby service and is proposing to eliminate Rule 6A as a result. For additional details and support for these changes, please see Mr. Wishart's direct testimony.

Q. What is the Company proposing with respect to its automatic meter reading fee?

A. Currently, Rule 8(G) of the retail tariff prescribes that "[u]pon customer request, the Company will secure an in-person meter reading to confirm the accuracy of an automatic meter reading when a customer disconnects service, or a new service request is received." The fee for that meter test is $30. PPL Electric is proposing to eliminate that fee. Instead, all meter testing fees will be governed by Rule 8(D), which should

simplify the tariff and avoid customer confusion over the applicable meter testing fee. PPL Electric has installed smart meters across its entire service territory which now enables the Company to read accurate metering information via the Advanced Metering Infrastructure ("AMI") network, eliminating the need for field personnel to visit customer locations to verify accuracy of metering information.

Q. Please explain the Company's proposed changes to the separate water heater service provisions in Rate Schedule RS.

A. PPL Electric proposes to remove those provisions from Rate Schedule RS. Under the current tariff, it states that separate water heating service is available only to service locations served under this application on and continuously after April 26, 1985. PPL Electric currently has approximately 100 customers who are receiving this service. However, it has become administratively burdensome to maintain this separate rate for that number of customers. Therefore, the Company proposes to remove the separate water heating service provisions and convert those customers' separate accounts to regular Rate Schedule RS.

Q. Please explain the Company's proposed changes to Rate Schedule RTS.

A. PPL Electric proposes to eliminate Rate Schedule RTS. Under the current tariff, it states that rate schedule is available only to service locations served under this application prior to December 31, 1995, and thereafter for the life of the existing thermal storage units. PPL Electric currently has approximately 11,500 customers who are receiving this service. However, it has become administratively burdensome to maintain this

separate rate for that number of customers. Therefore, the Company proposes to eliminate Rate Schedule RTS and convert those customers' separate accounts to regular Rate Schedule RS.

Q. Please explain the Company's proposed changes to the separate meter general space heating service provisions in Rate Schedule GH-2.

A. PPL Electric proposes to remove Rate Schedule GH-2. Under the current tariff, it states that separate meter space heating service is available only to service locations served under this application on and continuously after August 21, 1972. PPL Electric currently has approximately 1,508 customers who are receiving this service. However, it has become administratively burdensome to maintain this separate rate for that number of customers. Therefore, the Company proposes to remove the GH-2 rate schedule and transfer those customers to the regular Rate Schedule GS-1.

Q. Could you please describe the updates to Rate Schedule LP-5 concerning data centers and customer-owned substations?

A. As explained in PPL Electric witness Joseph Lookup's direct testimony (PPL Electric St. No. 16), the Company is making certain proposals to address large load interconnections, primarily with data centers, in the Company's service territory. In particular, the Company is proposing specific line and service extension provisions applicable to Rate Schedule LP-5 customers. Among other things, those provisions require the customer to pay all costs associated with line and service extensions to receive service under Rate Schedule LP-5, except when, in the Company's discretion,

it is determined that certain line extensions will provide reliability or other benefits to the Company's transmission system. Also, the provisions set forth the requirements for the revenue guarantee agreements that such customers must enter into with PPL Electric. Lastly, PPL Electric proposes adding a provision that would enable a Rate Schedule LP-5 customer to request, subject to the Company's discretion, that the Company construct, own, operate, and/or maintain the customer's transformation equipment. Collectively, these provisions would provide clear rules for data centers and other large load interconnections that would receive service under Rate Schedule LP-5, as explained in more detail in Mr. Lookup's direct testimony.

Q. Please explain the Company's proposed changes to GSC-1 and GSC-2 regarding the assignment of customers based on their maximum registered peak load.

A. The proposed changes to GSC-1 and GSC-2 are necessary to implement the Company's proposal to assign customers to GSC-1 or GSC-2 based on their maximum registered peak load. The justifications and details for that proposal can be found in the direct testimony of PPL Electric witness Castanaro (PPL Electric St. No. 15).

Q. Would you please describe the EV TOU Charging Rebate Program being incorporated into the tariff?

A. The Company is incorporating the terms and conditions of its proposed EV TOU Charging Rebate Program into its proposed retail tariff. For details about the EV TOU Charging Rebate Program proposal, please see the direct testimony of PPL Electric witness James Conrad (PPL Electric St. No. 20).

Q. Could you please explain the deposit requirement for certain interconnection applications that the Company proposes to incorporate into the tariff?

A. Yes. In the Net Metering for Customer-Generators Rider, the Company proposes to incorporate an explicit deposit requirement for interconnection applications, where the applicant's generation facility would require the Company to upgrade its distribution system in order to interconnect the facility safely and reliably. Specifically, the proposed tariff provides in pertinent part:

> When the Company determines that upgrades to its distribution system are necessary to interconnect the interconnection applicant's generating facility safely and reliably, the interconnection applicant shall be required to pay a deposit in advance of the Company performing final engineering and construction of the system upgrades. The amount of the deposit is in the discretion of the Company to ensure timely payment of system upgrade costs. If the interconnection applicant fails to pay such deposit within the communicated timeline of the Company's demand for the deposit, the interconnection applicant's project shall be removed from the interconnection queue. Unspent portions of the deposit shall be fully refundable. The interconnection applicant must pay all actual costs of the system upgrades, including but not limited to, the cost of studies, engineering, administering the interconnection request, equipment, and construction costs prior to interconnection of the interconnection applicant's generating facility. Any deposits paid by the interconnecting applicant will be credited towards what is owed to the Company in connection with the interconnection request.

(PPL Electric Exhibit GEO-1.)

Q. Why is the Company making this proposal?

A. There are two principal reasons. First, PPL Electric seeks to encourage "shovel-ready" projects in the interconnection queue, that is, projects that are ready to move forward, through its deposit requirement. In recent years, there has been an influx of Level 3

interconnection applications, which require the Company to study the distribution system upgrades necessary to interconnect the applicants' generation facilities in a safe and reliable manner. Many of these projects, however, do not move forward for a variety of reasons, such as the project's loss of financing or its failure to obtain necessary permits and approvals. The cancellation of projects has had downstream, negative effects on other applications in the queue, as those projects were waiting on that application's project to move forward and may have been relying on that application's project to cover the distribution system upgrade costs.

Second, the deposit requirement is designed to protect ratepayers from bearing unnecessary costs associated with these projects. Specifically, the Company incurs costs under its Interconnection Impact Review ("IIR") process, where PPL Electric: (1) models the impact of the proposed project on the Company's distribution system based on the project's design, location, and size; (2) performs several load flow and power flow analyses to determine how the distribution system will respond to the project's interconnection; and (3) based on the results of those analyses, accurately scopes the system reinforcements, if any, that are required to safely and reliability interconnect the project. Without a deposit, interconnection applicants would not have to pay toward those costs and, instead, those costs get passed onto ratepayers. Given that these costs are being incurred for these specific projects, PPL Electric believes that the interconnection applicants should pay toward them.

Q. What changes are being proposed to SMR 1 and SMR 2?

A. The proposed retail tariff eliminates SMR 1 and SMR 2 for the reasons provided in the direct testimony of PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13).

Q. What changes are being proposed to the TCJA Temporary Surcharge?

A. The Company is proposing to eliminate the TCJA Temporary Surcharge Rider ("TCJA Rider"). The TCJA Rider was implemented to reflect tax savings realized by PPL Electric arising out of the Tax Cuts and Jobs Act between base rate cases. With this rate case, the Company is incorporating current tax rates into its revenue requirement, so the TCJA Rider is no longer needed.

Q. What modifications are being made to the CER?

A. As explained in PPL Electric witness Arnold's direct testimony (PPL Electric St. No. 13), the Company is proposing to eliminate the CER. The elimination of the CER is reflected in the proposed retail tariff. For details on the proposed elimination of the CER, please see Ms. Arnold's direct testimony.

III. STREET LIGHT REPLACEMENT PROGRAM

Q. Please describe the Company's proposed Street Light Replacement Program.

A. The Company is proposing a mass conversion of all street and area lights from Mercury Vapor ("MV") and High-Pressure Sodium ("H.P.S.") assets to Light Emitting Diode ("LED") assets. The Company is doing so due to the increased cost and significant decrease in availability of materials to support MV and H.P.S., as well as improving the

quality of system assets. These LED conversions will reduce the amount of asset failure, which in turn will reduce the amount of truck rolls required to replace failed equipment, leading to a reduction in Operating and Maintenance ("O&M") expense.

There are two ways in which LED conversions will occur. One will involve MV and H.P.S. customers initiating the process by utilizing an online web portal. The second will involve the Company proactively converting all remaining MV and H.P.S. assets. The MV and H.P.S replacements will also be bundled with required pole replacements to reduce the total cost and maximize efficiency of crews' time when possible. The H.P.S. assets will be replaced proactively upon six months' notice to the customer if their current SHS contracts are expired.

The Company is currently proactively replacing existing Rate Schedule SA assets containing MV and H.P.S. with LED assets to provide a cleaner and brighter area light for its customers at no additional charge for conversion. This SA LED equivalent will lower the customers' bill when compared to the MV and H.P.S. alternatives.

Q. How will the Company's proposal with respect to mass replacement of streetlights affect the Company's street light rate schedules?

A. The removal of the MV and H.P.S. assets will result in an elimination of the SM and SHS rate schedules. Once the conversion is complete, only three rate schedules will remain for street and area lighting: (i) SLE, for LED assets; (ii) SE, for customer-owned assets; and (iii) SA, for area light assets.

Q. What is the Company's current replacement procedure for MV and H.P.S. lighting assets?

A. The Company currently has a like-for-like replacement procedure, wherein a failed MV or H.P.S. asset will not be replaced with an LED asset, but with another MV or H.P.S. lighting asset. The Company only replaces MV and H.P.S. assets with LED assets on a per-request basis. Like-for-like spot replacement is an extremely inefficient strategy compared to proactive group re-lamping due to the amount of time required per replacement, largely due to the driving time for crews to get on site. Keeping MV and H.P.S. lighting assets is harmful to the Company due to the increase in cost per replacement with MV and H.P.S. assets, especially with lower quality of materials available on the market. The availability of the MV and H.P.S. materials is becoming increasingly scarce; in fact, it is unlawful to procure MV materials per Energy Policy Act of 2005 – Section 135 H.R. 6-39. MV and/or H.P.S. also fail considerably more frequently than LED assets, which cost the Company significantly more O&M annually.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 15

Direct Testimony of Andrew Castanaro

Topics: **Maximum Registered Peak Load**

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Andrew Castanaro. My business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") that provides services to PPL Electric, as the Energy Procurement Manager.

Q. What are your responsibilities as Energy Procurement Manager?

A: My primary responsibilities include managing PPL Electric's Default Service auctions and related activities; managing energy contracts and associated credit provisions; and managing the alternative energy credit ("AEC") contracts and associated state reporting obligations. I am also responsible for similar programs in other jurisdictions in which PPL Electric affiliates operate.

Q. What is your educational background?

A: I graduated from Columbia University in 2006 with a Bachelor of Arts in Economics.

Q. Please describe your professional experience.

A. I began my career in 2010 with PPL Services in the Risk Management Department as a Market Analyst. In 2015, I joined Talen Energy, where I held the same title. In 2016,

I returned to PPL Electric as a Financial Analyst. In 2017, I joined the Financial Planning & Analysis Department within PPL Services. In 2023, I was promoted to Manager of Energy Procurement within the Regulatory Affairs Department of PPL Services, which is the position I currently hold.

Q. What is the purpose of your testimony?

A. I will testify about the Company's proposal to assign default supply customers on the Generation Supply Charge ("GSC") to Rate GSC-1 and Rate GSC-2 based on their maximum registered peak load, as defined by the Company's proposed retail tariff submitted in this proceeding.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes, I am sponsoring PPL Electric Exhibits AC-1 through AC-3.

II. MAXIMUM REGISTERED PEAK LOAD

Q. Why is PPL Electric proposing to change how it classifies customers under GSC-1 and GSC-2?

A. When it comes to assigning a GSC rate schedule, accurate customer classification is essential to ensure that costs are allocated and recovered fairly and that the rate structure reflects the realities of energy usage and generation patterns. The Company is making changes to how customers are classified, specifically in response to evolving trends in net metering installations and their impact on the existing rate classes.

A key driver of this change is the notable increase in "no load" net metering installations. These projects typically feature generation capacities exceeding 1 MW and can reach up to the maximum allowed 3 MW. Unlike traditional commercial and industrial customers, these installations have little or no onsite electric load—meaning they consume minimal energy from the grid—but they generate large amounts of electricity, and export significant excess generation back to the system. Under the current structure, the split between GSC-1 ("Small C&I") and GSC-2 ("Large C&I") customers is determined by a threshold of 100 kW peak demand. Customers with demand below this limit are categorized as GSC-1. However, no load net metering installations, despite their substantial generation output, have negligible net demand and, therefore, fall into the GSC-1 Small C&I category.

This classification does not account for the true nature or impact of these projects. While labeled as "small," these customer-generators often have infrastructure, financial investment, and grid impacts more akin to those of Large C&I entities. Under net metering rules, when these customers generate excess energy and receive compensation, the costs associated with paying for this excess generation are recovered from the same customer class as the customer-generator. Currently, this means the costs are allocated to Small C&I (GSC-1) customers taking default service—even though the scale and influence of these installations align more closely with Large C&I customers. This misalignment can result in an unfair distribution of default service costs. Small C&I customers taking default service end up bearing the financial burden for projects that, by virtue of their size and output, should be classified as Large C&I. This undermines the principle of equity in cost recovery and can distort the rate structure for

default service customers in the Small C&I class. The Company is proposing to revise the definition of "maximum registered peak load" in its tariff to account for not only peak demand, but also peak export to rectify this misalignment.

Q. Could you please provide background on the "maximum registered peak load" as defined by the Commission's regulations?

A. Although I am not an attorney, my understanding is that the Commission's regulations define "maximum registered peak load" as "[t]he highest level of demand for a particular customer, based on the PJM Interconnection, LLC, 'Peak Load Contribution Standard,' or its equivalent, and as may be further defined by the [Electric Distribution Company ('EDC')] tariff in a particular service territory." 52 Pa. Code § 54.182. Based on this authority, PPL Electric proposes to further define "maximum registered peak load" in its retail electric service tariff and utilize that new definition for the purpose of classifying customers into their respective rate schedules.

Q. To your knowledge, are there any other regulatory provisions relevant to the "maximum registered peak load" and its impact on customer classification?

A. Yes. The Commission's regulations provide:

> (h) Default service rates may not be adjusted more frequently than on a quarterly basis for all customer classes with a maximum registered peak load up to 25 kW, to ensure the recovery of costs reasonably incurred in acquiring electricity at the least cost to customers over time. DSPs may propose alternative divisions of customers by maximum registered peak load to preserve existing customer classes.
>
> (i) Default service rates shall be adjusted on a quarterly basis, or more frequently, for all customer classes with a maximum registered peak load of 25 kW to 500 kW, to ensure the recovery of costs reasonably

> incurred in acquiring electricity at the least cost to customers over time. DSPs may propose alternative divisions of customers by maximum registered peak load to preserve existing customer classes.
>
> (j) Default service rates shall be adjusted on a monthly basis, or more frequently, for all customer classes with a registered peak load of equal to or greater than 500 kW to ensure the recovery of costs reasonably incurred in acquiring electricity at the least cost to customers over time. DSPs may propose alternative divisions of customers by registered peak load to preserve existing customer classes.

52. Pa. Code § 54.187(h)-(j).

Q. What is the Company proposing with respect to "maximum registered peak load"?

A. In its proposed retail tariff filed in this proceeding (PPL Electric Exhibit GEO-1), "maximum registered peak load" is defined as "a customer's net demand contribution impact to the Company's default service procurement activity, as determined upon the net power flow from or into the Company's distribution system." The maximum registered peak load used to assign customers to their applicable rate schedule will be the customer's highest maximum registered peak load (kW) in the most recent 12-month period ending September 30. For new customers without a 12-month billing history, the maximum registered peak load shall be based on the Company's estimate using factors such as, but not limited to, similarly equipped buildings, and similarly utilized buildings and square footage. As related to customer-generators, this estimate shall also be inclusive of the nameplate capacity of the generation system.

Q. Why is the Company making this proposal?

A. PPL Electric is projecting a substantial increase in the number of customer-generators participating in net metering who do not have independent load to offset their electric

usage. As a result, those customer-generators by design produce excess generation that is banked until the end of the PJM Planning Year on May 31, at which point their banked generation is cashed out at the Price-to-Compare. The costs associated with the net metering credits and cash-outs are recovered from the default service customers in the customer-generators' respective customer classes.

The Company's currently effective tariff, which was last updated in the 2015 Rate Case, does not classify customers based on their maximum registered peak load as set forth in the proposed retail tariff. Instead, for example, a small commercial customer's demand is determined based on their load independent of the nameplate capacity of any behind-the-meter generation. This current practice fails to reflect the stress that the behind-the-meter generation puts on PPL Electric's distribution system. Additionally, the current classification results in non-net metering Small C&I default service customers disproportionately subsidizing the annual cash-outs of customer-generators that are, effectively, merchant generators.

Q. You mentioned that the Company is projecting a substantial increase in the number of customer-generators participating in net metering that do not have independent load to offset their electric usage. What do you mean by independent load?

A. By independent load, I mean load that would rely on PPL Electric's system for a separate purpose other than to operate the customer's generation.

Q. What is the impact of such customer-generators on the annual net metering cash-outs for the Small C&I customer class?

A. As of March 31, 2025, the annual net metering cash-outs for the Small C&I customer class totaled approximately $11 million. However, based on the level of interconnections projected over the next few years, PPL Electric estimates that the annual cash-outs for the Small C&I customer class will be approximately $60 million to over $300 million by 2029. (PPL Electric Exhibits AC-1 through AC-3.)[1]

Q. If the proposal is approved, what will be the impact on the large no-load customer-generators?

A. The large no-load customer-generators will be reclassified as Rate Schedule GSC-2 customers. This means that their excess generation will be paid out based on the GSC-2 rate. Likewise, the costs to pay for the excess net-metered generation will be recovered from the GSC-2 rate class, as opposed to the Small C&I customers in the GSC-1 rate case. The GSC-2 is calculated using real-time pricing based on the hourly generation needs of the customer class. This differs from the Small C&I GSC-1 rate, which is based on a combination of load following 12 and 24 month full requirements contracts. The majority of Large C&I customers are more sophisticated in managing their energy needs and are less likely to be impacted by an increase in default service rates because of an influx of net-metered generation. The real-time nature of the GSC-2 rate, and the sophistication of the Large C&I customers in the GSC-2 rate class

[1] PPL Electric Exhibits AC-1, AC-2, and AC-3 show projections based on cancellation rates for interconnection projects of 36%, 50%, and 75%, respectively.

mitigates the risk that there will be cross-subsidization between Small C&I customers and the large no-load customer-generators.

Q. How would the Company implement its maximum registered peak load proposal?

A. The Company would calculate the customers' maximum registered peak load annually and provide that information to the billing team, which would then determine which accounts need to be reclassified. Updated classifications would then be communicated to the affected customers approximately 30-60 days before service under their new rate schedule begins in June.

Q. Has the Commission approved any proposals that are similar to the Company's maximum registered peak load proposal?

A. Yes. In the Default Service Plan V ("DSP V") proceeding for UGI Utilities, Inc. – Electric Division ("UGI Electric") at Docket No. P-2024-3049343, *et al.*, the Commission approved a very similar proposal, under which UGI Electric classifies customers based on their "supply peak load impact." Although the Company is using the term "maximum registered peak load" instead of "supply peak load impact," the customer classification methodologies are effectively the same. It is my understanding that the Commission's February 20, 2025 Opinion and Order in that proceeding is currently on appeal before the Commonwealth Court of Pennsylvania as of the date of submitting this testimony.

Q. Does the Company believe that any waivers of the Commission's regulations are required to implement its proposal?

A. No. As I noted above, the Company maintains that its proposal is authorized by the existing provisions in the Commission's regulations. However, to the extent necessary, PPL Electric respectfully requests a waiver of the customer groupings recommended in 52 Pa. Code §§ 54.187 and 69.1805, along with any other Commission regulations or requirements that may be necessary to implement its proposal.

Q. Does this conclude your direct testimony?

A. Yes, it does.

Year of Reconciliation/Cashout:	2024	2025	2026	2027	2028	2029	PTC at 12/1/30	
SCI Excess kWh for MGs (kWh Cashed Out)			60,202,851	391,960,372	932,128,980	1,430,455,085		<-- Updated 8/20/25
SCI PTC In effect (5/31)	$ 0.11386	$ 0.12114	$ 0.12114	$ 0.12575	$ 0.15067	$ 0.20474	$ 0.29515	
SCI Net Metering Expense from MGs			$ 7,292,672	$ 49,287,057	$ 140,441,077	$ 292,867,083		
Total Estimated SCI Net Metering Expense	$ 10,350,518	$ 10,841,474	$ 18,134,146	$ 60,128,531	$ 151,282,551	$ 303,708,557		<--cashout amount to be reflected in reconciliation for March of each column year, based on projected kWh balance for 5/31 of each column year
	^ Actual expense	*^ Actual expense*						

NOTES:
The amount of the net metering expense that is included in the reconciliation is only through March of a given year and the cashout kWh is through May of that same year, so some estimation is necessary due to timing
Utilizing Cashout kWh amount on 5/31 to calculate net metering expense used in 3/31 reconciliation

Year of Reconciliation/Cashout:	2024	2025	2026	2027	2028	2029	PTC at 12/1/30	
SCI Excess kWh for MGs (kWh Cashed Out)			30,101,426	195,980,186	466,064,490	715,227,542		<-- Updated 8/20/25
SCI PTC In effect (5/31)	$ 0.11386	$ 0.12114	$ 0.12114	$ 0.12358	$ 0.13580	$ 0.15898	$ 0.18888	
Incremental SCI Net Metering Expense			$ 3,646,336	$ 24,219,623	$ 63,291,558	$ 113,704,729		
Total Estimated SCI Net Metering Expense	$ 10,350,518	$ 10,841,474	$ 14,487,810	$ 35,061,097	$ 74,133,032	$ 124,546,203		<--cashout amount to be reflected in reconciliation for March of each column year, based on projected kWh balance for 5/31 of each column year
	^ Actual expense	*^ Actual expense*						

NOTES:
The amount of the net metering expense that is included in the reconciliation is only through March of a given year and the cashout kWh is through May of that same year, so some estimation is necessary due to timing
Utilizing Cashout kWh amount on 5/31 to calculate net metering expense used in 3/31 reconciliation

Year of Reconciliation/Cashout:	2024	2025	2026	2027	2028	2029	PTC at 12/1/30	
SCI Excess kWh for MGs (kWh Cashed Out)	90,905,656	95,266,876	15,050,713	97,990,093	233,032,245	357,613,771		<-- Updated 8/20/25
SCI PTC In effect (5/31)	$ 0.11386	$ 0.12114	$ 0.12114	$ 0.12250	$ 0.12855	$ 0.13920	$ 0.15095	
Incremental SCI Net Metering Expense			$ 1,823,168	$ 12,003,786	$ 29,956,761	$ 49,779,837		
Total Estimated SCI Net Metering Expense	$ 10,350,518	$ 10,841,474	$ 12,664,642	$ 22,845,260	$ 40,798,235	$ 60,621,311		<--cashout amount to be reflected in reconciliation for March of each column year, based on projected kWh balance for 5/31 of each column year
	^ Actual expense	*^ Actual expense*						

NOTES:
The amount of the net metering expense that is included in the reconciliation is only through March of a given year and the cashout kWh is through May of that same year, so some estimation is necessary due to timing
Utilizing Cashout kWh amount on 5/31 to calculate net metering expense used in 3/31 reconciliation

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 16

Direct Testimony of Joseph Lookup

Topics: **Reliability Performance**
Storm Restoration and Planning
Large Load Interconnections

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph Lookup, and my business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") as Vice President – Transmission and Distribution Planning and Asset Management and provide services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What are your responsibilities as Vice President – Transmission and Distribution Planning and Asset Management?

A. I oversee the Transmission Planning, Asset Strategy, Portfolio Management, Project Development, Real Estate, Project Management and Construction Management Groups. This includes responsibility for Transmission system reliability, investment strategy and project execution.

Q. Please describe your professional experience.

A. Prior to working at PPL Electric, I worked as a consultant providing engineering, project management, construction management services for utility, industrial, commercial, and educational clients. At PPL Electric, I have worked in Engineering, Project and Construction Management, and Asset Management in various engineering and project leadership, and management roles.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is as follows:

- To explain the Company's reliability performance and describe proposals aimed at improving reliability performance;
- To discuss trends that the Company is seeing with respect to storms and describe Company's plan for addressing storm restoration for more frequent and intense storms; and
- To describe how the Company is meeting the challenges associated with interconnecting new large load customers.

Q. Are you sponsoring any exhibits in this proceeding?

A. No.

II. RELIABILITY PERFORMANCE

Q. Please describe your assessment of the Company's electric system reliability.

A. The Company's system reliability is generally better than most national utility peers, based on comparisons using the Institute of Electrical and Electronics Engineers ("IEEE") Annual Reliability Benchmarking Survey as well as the Edison Electric Institute ("EEI") Reliability Survey. The 2024 IEEE survey reported on reliability for over 70 million customers represented by 73 operating companies. PPL Electric has been a top quartile IEEE System Average Interruption Frequency Index ("SAIFI") performer since 2014. PPL Electric's 2024 IEEE SAIFI value was 0.661, versus an

IEEE panel median of 1.45. Similarly, PPL Electric ranked 11th out of 80 utilities for IEEE SAIFI on the 2024 EEI survey.

The Customer Average Interruption Duration Index ("CAIDI"), or average duration of a customer interruption, is slightly underperforming the median of 124 minutes with a value of 136.6. However, the Company's customers experience fewer annual minutes without electric service than do peer utilities. The Company's System Average Interruption Duration Index ("SAIDI"), or total minutes an average customer is without service in a year, is better than most peers (90 annual minutes per customer in 2024 and 92 minutes in 2023, versus panel medians of 137 minutes in 2024 and 119 minutes in 2023.). For Customers Experiencing Multiple Interruptions ("CEMI"), on the 2024 EEI survey PPL Electric ranked 14th out of 55 companies reporting values for percentage of customers seeing 3 or more interruptions ("CEMI3+") in 2024.

Although PPL Electric has generally performed well compared to its peers, the Company recognizes that improvement is still needed in this area to improve the overall customer experience. This was highlighted in the Pennsylvania Public Utility Commission's ("PUC" or "Commission") Management and Operations Audit issued in June 2024, and actions are in place to improve the Company's CEMI, CAIDI and SAIDI metrics, in addition to ongoing plans around SAIFI and Momentary Average Interruption Frequency Index ("MAIFI"). In particular, the Company will continue to evaluate opportunities for new storm hardening programs or acceleration of existing mitigation programs and/or projects for reliability to minimize outages associated with increased storm activity (as explained further below).

Q. Does the Company consider other factors as it reviews the reliability of its electric distribution system in addition to SAIFI, CAIDI, and SAIFI?

A. Beyond SAIFI, SAIDI, and CAIDI, PPL Electric routinely considers other reliability measures such as CEMI, Worst Performing Circuits, Worst Performing Segments, Customers Experiencing Recent Interruptions ("CERI") at the 7-day, 30-day, and 90-day measures. Customers Experiencing Long Interruption Duration ("CELID") and MAIFI are also considered. PPL Electric also monitors the reliability and health of assets through asset monitoring, routine maintenance activities, voltage monitoring, and tracking and trending of equipment failures.

Q. Please describe your overall assessment of the effectiveness of management as a result of your reliability analysis.

A. PPL Electric's analysis of reliability performance supports the Company's view that it is being effective and well-managed with respect to reliability. Benchmarking through vehicles like IEEE and EEI shows that performance in a variety of reliability measures is better than most peers, which management believes reflects the efforts and investments that have been made over the years to build a smarter, more resilient electrical infrastructure. The Company is a leader in the use of new technology in the industry, primarily due to the established culture that empowers management and personnel to innovate and never settle for status quo. Management uses a broad suite of dashboards and key performance indicators ("KPIs") to understand the leading and lagging indicators of reliability performance. These metrics allow management to make investment and operational decisions that are designed to improve the overall customer

experience and help ensure the Company meets its first quartile operational goals. In addition, the Company prides itself on being a learning organization, always finding ways to improve processes or procedures and learning from the past.

PPL Electric's culture of innovation is evidenced by the industry innovation awards it has won, including the 2025 Smart Electric Power Alliance ("SEPA") Resilience Power Player Award for predictive failure technology that proactively identifies failing electrical components before they cause outages; the 2024 Thomas F. Farrell II Safety Leadership and Innovation Award presented to Bill Farber for outstanding safety leadership; and the 2023 Charles Steinmetz Top Innovator Award from Public Utilities Fortnightly, recognizing Sal Salet and his team for advancements in smart grid automation, downed power line detection, and renewable energy integration. These honors reflect the Company's commitment to pioneering solutions that enhance grid reliability, safety, and sustainability.

Q. What programs, policies, or actions has the Company specifically implemented to achieve a level of reliability that is indicative of the Company being well-managed?

A. The Company began its increased investment in aging infrastructure following the development of its 2009 Maintenance Optimization Strategy ("MOS") Report to stem the increase of failures and reliability issues due to an aging fleet. Much of the investment was made into the transmission system since then, primarily focused on rebuilding aging 69kV transmission lines, replacing wood poles with more resilient steel structures, and replacing aging substation assets. As a result of these investments, the

Company's transmission system has seen a 90% improvement to transmission SAIFI over the years 2012-2024.

The Company also invested in replacing aging infrastructure on the distribution system over that period, but only enough to maintain existing reliability levels. Many of the improvements to distribution SAIFI came because of the Company's Smart Grid program in 2015. That program enables the Company to automatically identify and isolate faults on the distribution system and then sectionalize and restore customers without human intervention, restoring customers often in seconds or minutes.

The Company has recently experienced its worst storm performance and worst SAIFI performance in recent history due to a record number of storms in 2024. The Company is confident that an increased investment in the distribution system is needed now to strengthen and harden its system to be more resilient to the increase in storm and weather-related events and to improve the overall customer experience.

Q. How does PPL Electric determine what are the right investments to make?

A. PPL Electric has a comprehensive governance process in place to guide its capital investment decisions. This process ensures that investments are aligned with both system and customer needs, regulatory requirements, and corporate objectives. There are three main components of this governance process as I will describe below.

Asset Management Process: The Transmission and Distribution Asset Management department is responsible for identifying work and developing associated costs for infrastructure investments. These investments, once approved by management, are included in the business plan and ultimately approved at the PPL

Corporation board level. The department also reviews projects periodically, considering factors such as need, prioritization, cost, schedule, and scope of work. Project reviews and authorizations are conducted monthly through the Transmission Accountability Meeting ("TAM") and Distribution Accountability Meeting ("DAM") processes.

Business Planning Process: PPL Electric prepares a five-year business plan annually, which is aligned with PPL Corporation's overall business plan. The business plan includes capital investments that have been approved through the Asset Management Process. This iterative process involves submitting the plan to PPL Corporation until it is approved by the Board of Directors. The business planning process is informed by system needs, customer interconnections, regulatory requirements, and customer service needs.

Governance and Approval: Projects included in the approved five-year business plan move on to the Governance and Approval process. The Governance and Approval process includes several stages, from planning and development, engineering, construction, in-service, and close-out. This structured approach ensures that all projects are thoroughly evaluated and approved at various levels, including Director and Vice President levels, in accordance with Delegation of Authority policies and procedures.

This governance framework ensures that PPL Electric's capital investments are strategically planned, thoroughly evaluated, and aligned with both internal and external requirements. Additional discussion of PPL Electric's governance process can be found in the direct testimony of PPL Electric witness Dennis Urban (PPL Electric St. No. 2).

Q. Are there other factors that affect the Company's reliability performance?

A. Yes. While the Company has robust reliability measures and programs in place, as discussed above, that does not mean it is immune to external factors which can have an impact upon system reliability. As mentioned above, the Company has seen a record number of storms in 2024 and one of the worst years in recent history for reliability. The increase in storms has caused an extensive amount of outages and damage primarily due to trees and vegetation falling into lines. Because of this trend, there is a strong need to harden the Company's system to withstand these events. The Company has developed design and construction standards that will allow us to harden its facilities, including stronger poles, insulated conductor, and underground facilities. Implementing these solutions now is necessary to improve the system's reliability and the overall customer experience. The Company also has a program to manage vegetation, as explained in the direct testimony of PPL Electric witness Nicole Howell (PPL Electric St. No. 17). Vegetation management factors heavily into the Company's system reliability, especially considering dealings with invasive species, such as the emerald ash borer and spongy moth.

Q. Please explain further the problems caused by invasive bug species.

A. The invasive emerald ash borer and spongy moth are causing the mortality of Ash and Oak trees to rise across the Company's service territory. When these trees defoliate and die, they can fall on to Company infrastructure and cause outages. Approximately 30% of the trees that the Company removes are Ash Trees.

Q. Please describe the Company's proposal with regard to invasive bug species.

A. As discussed in the direct testimony of PPL Electric witness Nicole Howell (PPL Electric St. No. 17), the Company intends on increasing its vegetation management budget to proactively address invasive bug species. PPL Electric is also proposing a program to expand right-of-way ("ROW") rights to address off-ROW trees.

III. STORM RESTORATION AND PLANNING

Q. One of the three reasons for which the Company filed its last rate case in 2015 was because of the accelerated capital investments it was making to maintain and improve system reliability in the face of major storms. Briefly describe the Company's outlook on the frequency and severity of storms in 2015.

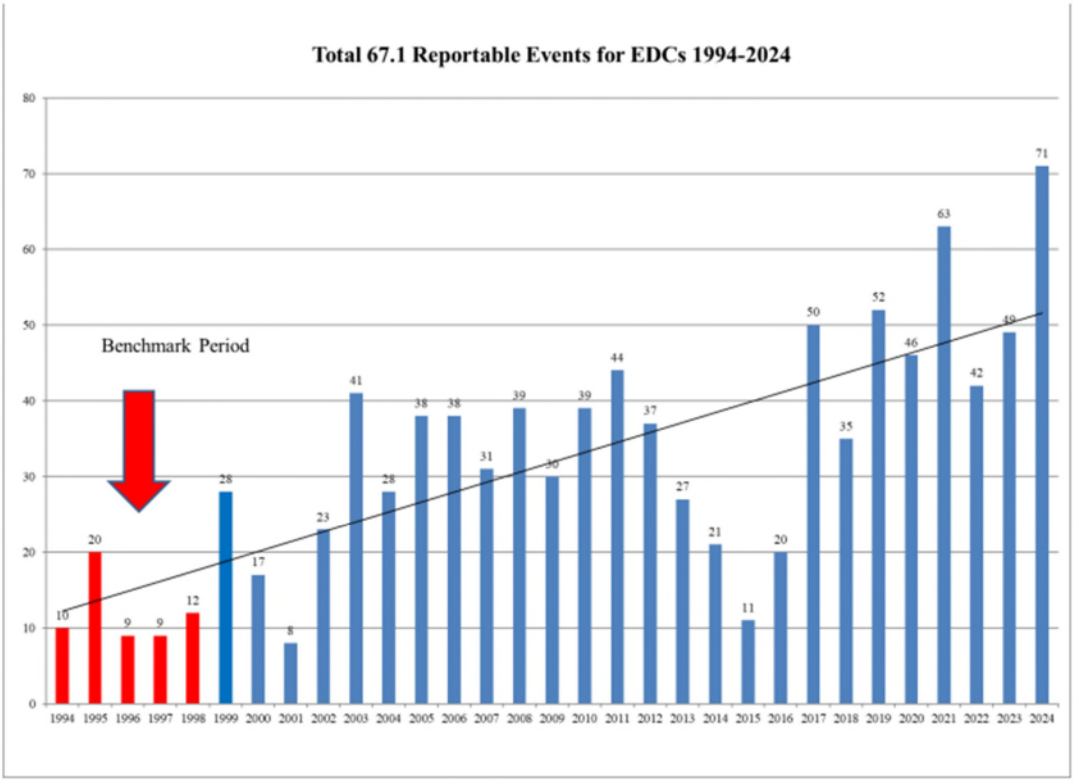
A. Concerns over storm hardening in the 2015 rate case stemmed from several recent major storms that the Company had experienced, namely Hurricane Irene in August 2011, the Halloween Snowstorm in October 2011, and Hurricane Sandy in October 2012. These storms prompted the Company to conduct a review of its system to determine how to reduce the impacts of major storms. From the Company's 2012 base rate proceeding to the Company's 2015 base rate proceeding, the Company had made efforts and undertaken initiatives to improve storm response and outage management. Part of this effort included the implementation of a Storm Damage Expense Rider ("SDER"). In the 2015 rate case, the Company proposed changes to the SDER which would, in part, address concerns regarding the unpredictable nature of storms.

Q. How has the Company's experience with the frequency and severity of storms changed since the 2015 rate case?

A. I would note that the frequency and severity of storms, as well as outages related to these more frequent and severe storms has increased for the Company and for Pennsylvania electric distribution companies ("EDCs") as a whole. In the Commission's most recent 2024 Pennsylvania Electric Reliability Report,[1] 2024 had the most reportable events for all EDCs in Pennsylvania since 1993. A copy of Table 4 from the 2024 Pennsylvania Electric Reliability report is reproduced below:

[1] https://www.puc.pa.gov/media/3565/24_electric-reliability-report_final.pdf,

Table 4 – Total 67.1 Reportable Events for EDCs 1994 through 2024



As seen above, EDCs across the Commonwealth experienced 71 reportable outage events in 2024, as compared to 49 events in 2023. Specific to PPL Electric, the Company experienced a significant number of storms, which resulted in 17 reported outage events in 2024. While it did not record a Major Event in 2024, it experienced 11 storms of 600 cases or higher, including six storms of over 1,000 cases.

However, reportable storms data does not tell the whole story. PPL Electric has experienced and expects to continue to experience increases in the number, severity and frequency of non-reportable storm events as well. In 2024, the Company experienced 20 non-reportable storm events, as compared to 31 in 2023 and its historic prior 10-year average of 17. In 2025, PPL Electric is on pace to be a record storm count year with 39

total storms (30 non-reportable) through September 14th, the most ever by this time of year. With respect to severity, PPL Electric notes that the trend in the average number of damage locations (cases) per PUC Reportable storm has been increasing by approximately 3% per year from 2016 to 2025. And, with respect to frequency, PPL Electric notes that it experienced an average of 40 total (reportable and non) storms per year from 2021-2024, versus and average of 23.6 for the 10 years prior to that period. Importantly, from an operational perspective, the costs incurred from non-reportable storms are of a similar nature as costs incurred from reportable storms and should be granted similar opportunities for cost recovery, as discussed further in the direct testimony of PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13).

Essentially, 2024 presented one of the most challenging years for electric utilities, including PPL Electric, in history. The Company anticipates that these weather trends will continue, and that the number and frequency of severe storms will increase going forward, noting that 2025 is currently on pace to record the highest storm count in any single year.

Q. How has the Company's focus on storm response and proactive storm hardening evolved since the last rate case was filed?

A. Related to storm hardening, pursuant to its inspection and maintenance ("I&M") practices, PPL Electric recognizes that while it cannot control the frequency and severity of weather events it can implement proactive measures that prevent outages from occurring. In particular, PPL Electric has a specific focus on equipment performance,

and has four programs implemented under its I&M plan that are designed to improve equipment performance:

(1) Asset Health Management, which focuses on the use of data-driven failure probability models to optimize addressing aging infrastructure, the capturing of asset health and critically scores to refine its programs to deliver the most effective reliability impact per dollar invested, and the Company's Long-Term Infrastructure Improvement Plan ("LTIIP") that includes proactive installation of measures aimed at improving reliability and customer experience;

(2) Chronic Reliability Remediation, which most recently focuses upon the Company's 2024 initiative to "harden" its circuits including those most impacted by weather events given the increased number of storms that have been experience, and proactive circuit analysis that reviews every circuit on a four-year cycle to address operational and reliability characteristics for each circuit;

(3) Engineering Design Standards, which include the Company's Reliability Principles and Practices that ensure the Company plans, protects, and operates its electric distribution system under a consistent sent of principles to ensure system safety and reliability; and

(4) Smart Grid, which includes efforts by the Company since its last base rate case to enable it to react rapidly to changes occurring on the distribution system due to weather (or other) events.

PPL Electric also has robust vegetation management practices related to tree pruning, removal, re-clearing, and herbicide application inside of the ROW. PPL Electric also removes hazard trees outside of the ROW when possible. Additional information

regarding the Company's current and proposed enhanced vegetation management practices is provided by PPL Electric witness Nicole Howell (PPL Electric St. No. 17).

In summary, based upon the increased frequency and severity of weather events, the Company has enhanced its focus and its multi-faceted approach to both: (1) improve response and repair time to help ensure fewer customers are affected by storms outages for a shorter period; and (2) harden the distribution system to prevent weather-related outages from occurring in the first place.

Q. How is this additional focus on storm response and storm hardening measures driving the need for rate relief in this matter?

A. The Company's enhanced focus on storm response and storm hardening measures is one of the primary drivers of rate relief in this proceeding. Although the Company continues to ensure that it is allocating resources in an efficient manner (i.e., by ensuring that its portfolio of activities produces the best reliability result for a given expenditure), this involves additional expenditures in the form of both capital investments designed to improve system resilience and reliability, and O&M expenses designed to respond to storm events and improve how the system is maintained and decrease the risk of storms impacting existing facilities.

IV. LARGE LOAD INTERCONNECTIONS

Q. Please explain why the subject of data centers and other large load interconnections in the Company's service territory has emerged as an important issue.

A. Data centers and other large load customers are increasing in Pennsylvania. While these customers will provide the opportunity for significant economic development within the Company's service territory, they also represent a large load influx onto PPL Electric's system presenting new challenges. Pennsylvania is fast becoming an epicenter for data center innovation, and PPL Electric is seeing a significant portion of this growth in its service territory. Large load customers are attracted to the Company's modern and robust electric grid, and PPL Electric has an increasing number of data center projects in advanced development. The pipeline of projects exceeds the Company's current peak load of 7.8 GW. In practical terms, that means the Company is preparing to more than double its system demand in just 5–6 years—growth that took over a century to reach. This large-scale growth directly enhances the lives of PPL Electric's 1.5 million customers in eastern and central Pennsylvania. It drives down costs, improves grid reliability, and helps ensure that households and communities reap the rewards of robust infrastructure while supporting economic revitalization and job creation across the region. PPL Electric provides a robust transmission system that data centers need to operate efficiently, offering both high reliability and high capacity.

Q. What impact does the Company anticipate from the development of data centers and the resulting demand?

A. Data centers are driving substantial load growth at an unprecedented level. PPL Electric will need to make significant investments in the transmission system to interconnect these new customers. This will include investments that are paid for by the customer and investments that are paid for by the Company. With respect to investments that are put into rate base, the Company is mindful not to create stranded asset risk for other customers. Additionally, PPL Electric must account for the resource adequacy challenges created by this significant load growth. By carefully planning and executing these investments, PPL Electric aims to support the growth of new customers without compromising the service quality for existing customers.

Q. Does the Company have a planned response to the expected impact of data centers and other large load interconnections?

A. Yes, the Company is already implementing this plan through its existing electric service agreement ("ESA") process. Notably the current ESA includes minimum load guarantees (80% of contracted load until service commitment is satisfied), load ramp schedules, and security instruments to ensure that the customer pays enough in revenue to cover the cost of rate-based investments. Additionally, the agreement outlines early termination terms and conditions to protect both the Company and other customers from stranded cost risk. By adhering to these provisions, the Company aims to maintain a balanced and sustainable approach to managing the increased demand while mitigating stranded cost risk to other customers.

Q. Is PPL Electric proposing to adjust its tariff to address these issues as a part of this proceeding?

A Yes. The Company is proposing to revise its Rate Schedule LP-5 to mirror what it is currently requiring in its ESA with large customers. Under the proposed tariff language, any large load customer that requires upgrades that will be socialized through rates must provide adequate security that it will meet a revenue guarantee equal to the amount of costs placed into rates. As explained earlier, this involves minimum load guarantees for the term of the service commitment and security instruments covering the obligation in the event that the customer defaults.

Q. How has the Company handled such large load interconnection requests up to this point?

A. Under the Company's current retail tariff, service at or above 69 kV is provided under Rate Schedule LP-5, which generally requires the customer to pay for all interconnection costs. Historically, this approach has worked well, as the system upgrade facilities needed to interconnect the LP-5 customer only benefited the interconnecting customer, justifying the customer covering the cost. New large load customers have created the situation that they are necessitating upgrades that provide benefits to the entire grid. These include reliability benefits arising out of upgrading the networked bulk electric system. The Company has been extending service under its LP-5 rate schedule and including load commitment guarantee terms in the customer's ESA. The load commitment language in the ESA is similar to the Company's line extension

guarantee terms in Rule 3 of the tariff for lower voltage line extensions. In addition to the customer's contribution in aid of construction ("CIAC") obligation, the customer guarantees to take service in an amount that the customer will pay electric service rates equal to the upgrade costs that are socialized through transmission rates. This is designed to ensure that the investments to interconnect these customers are justified and that other customers will not be left paying for stranded assets.

Q. Has the Company's existing treatment of new large load interconnections in this manner been successful?

A. Yes. Although it is still early in the large load development trend, and there are not any current large load customers in service that are subject to the new ESA terms, the Company has not experienced any significant pushback to the ESA terms and has successfully executed ESAs with these terms for load additions in the pipeline.

Q. If the Company's use of its existing ESA process for new large load interconnections has been successful, why is the Company proposing to revise its Rate Schedule LP-5?

A. PPL Electric utilized its existing ESA process to try to meet the needs of the new large load customers. However, in the long term the Company wants to memorialize its large load interconnection terms in its tariff for transparency and consistency.

Q. How does the Company protect, or plan to protect, other customers from the risk that a planned large load may not materialize?

A. The proposed revisions to the LP-5 rate schedule require a customer to provide security in an amount that equals the costs being put into rates. In the event that the customer stops taking service prior to PPL Electric receiving revenue equal to the rate-based costs, the Company will draw down the security and apply those funds to reduce its plant in service amount. This has the effect of backing these costs out of rates, so that other customers do not pay for upgrades needed for load that did not materialize.

Q. Are there any benefits to other customers from interconnecting new large load customers?

A. Yes. First the upgrades to the bulk electric system will improve the reliability and resiliency of the transmission grid. In certain instances, these upgrades may create new transmission paths which will allow for additional generation to be brought online. Second, customers should see significant reductions in their transmission costs. PPL Electric recovers its costs for its transmission system through its Federal Energy Regulatory Commission ("FERC") formula rate. These costs are allocated to customers by the amount they contribute to the system peak. When these large loads are interconnected, they will represent a significant percentage of PPL Electric's system peak, and as a result lower the portion other customers are responsible for paying.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 17

Direct Testimony of Nicole Howell

Topics: **Vegetation Management**

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Nicole Howell, and my business address is 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), a subsidiary of PPL Corporation, as Manager – Vegetation Management & Program Management.

Q. What are your responsibilities as Manager – Vegetation Management & Program Management?

A. I am responsible for leading the distribution and transmission vegetation maintenance program and the Pole Attachments Services program across the PPL Electric service territory.

Q. What is your educational background?

A. I obtained a Bachelor of Commerce from Toronto Metropolitan University in Toronto, Canada and a Master of Business Administration from Moravian University in Bethlehem, PA.

Q. Please describe your professional experience.

A. I have served in my current role since January of 2024, overseeing both Vegetation Management and Pole Attachment Services. I have held various positions over the past 10 years at PPL Electric, including Field Metering, Work Management and Portfolio Management.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to describe the Company's current vegetation management program and proposed enhancements to that program.

II. VEGETATION MANAGEMENT

Q. Please describe the Company's service territory with respect to vegetation management.

A. The vegetation coverage across PPL Electric's service territory is diverse and substantial, with a mix of urban, suburban, rural, and forested landscapes. Over 50% of PPL Electric's overhead distribution lines are tree exposed.

Q. What are the benefits of vegetation management?

A. Vegetation management improves system reliability, allows electric utilities to provide safe electric service, and plays a role in reducing wildfires. Vegetation encroachment into Company assets can make it difficult to access facilities during storm restoration. Providing clearance between PPL Electric's assets and vegetation will support safer

working conditions for line workers and tree trimmers and will allow for quicker restoration of service to customers after a storm.

Q. Please explain any issues that the Company faces within its service territory regarding vegetation management.

A. Approximately 46% of outages that PPL Electric customers experience is caused by vegetation (based on past 10 years of data). During storm events, about 77% of outages that PPL Electric customers experience is caused by vegetation. And, due to an increase in storm frequency and intensity as explained further in the direct testimony of PPL Electric witness Joseph Lookup (PPL Electric St. No. 16), instances of these vegetation-caused outages are increasing year-over-year.

Q. Please describe the Company's current vegetation management program.

A. PPL Electric employs a five-to-eight-year inspection and maintenance cycle for its distribution circuits. The vegetation on PPL Electric's transmission and distribution rights-of-way ("ROWs") is maintained utilizing a variety of vegetation management activities. These activities include tree pruning, tree removal, brush control, and herbicide application. Vegetation maintenance activities are budgeted and planned based on proximity and risk to PPL Electric's assets.

Q. How does the Company's current vegetation management program address the issues laid out above?

A. PPL Electric currently employs a condition-based five-to-eight-year inspection and maintenance cycle for its distribution circuits. The inspection and maintenance activities include trimming, removing hazard and danger trees (if permitted by ROW agreement or landowner permission), and brush control. To safeguard the reliability of its electric distribution system, PPL Electric employs this comprehensive program to manage vegetation around power lines. Keeping trees and other vegetation away from distribution lines is vital, as tree contacts can result in short-circuits and subsequent service outages. PPL Electric uses vegetation risk models to prioritize vegetation activities at the circuit and sub-circuit level. To combat the impact of storm season, PPL Electric uses vegetation risk models to prioritize circuits within its inspection and maintenance workplan. The risk models account for tree exposure, overstrike risk, and previous outage history to prioritize the potential for highest impact to customers from a vegetation outage risk perspective. The Company also deploys integrated vegetation management ("IVM") techniques including the use of herbicide applications. IVM is the most effective treatment approach known to maintain system reliability and safety by promoting desirable species for a more cost-effective way to manage vegetation. The Company prepares for the impacts of storm season by front-loading priority vegetation maintenance activities before the summer months, while balancing work and resources through the remainder of the year.

Q. Do you believe that the Company's current vegetation management program is sufficient to address the Company's vegetation management needs?

A. No. As I discussed above, PPL Electric is seeing more frequent and higher intensity storms. The Company also has experienced declines in forest health led by invasive species impacts like the emerald ash borer and spongy moth, which have significantly increased the number of unhealthy trees that are at risk of falling into distribution lines. Vegetation is the largest contributor to outages during storm events and is a significant area of opportunity to improve reliability for customers. Considering that over 50% of PPL Electric's distribution circuits are tree-exposed (see Table A below), the Company's reliability metrics are projected to see great improvements by decreasing the trim cycle in its vegetation management plan. A decreased trim cycle would allow the Company to better combat vegetation growth across its service territory.

Table A

Single-Phase		Multi-Phase		Total	
Tree Exposed Miles	% Exposure	Tree Exposed Miles	% Exposure	Tree Exposed Miles	% Exposure
11,864	62%	3,860	45%	15,724	57%

Q. Please explain the Company's proposal to enhance its vegetation management program.

A. To address the Company's ongoing challenges with vegetation management, a comprehensive two-pronged approach is being proposed. The first component involves an increase in the vegetation management budget in the Fully Projected Future Test Year ("FPFTY"). This expanded budget will support a higher frequency in the cycle of vegetation inspection and maintenance. By dedicating additional resources, the

Company aims to proactively identify and mitigate potential vegetation-related risks, thereby improving system reliability and reducing the likelihood of outages or safety hazards. The second prong of the strategy focuses on addressing off right-of-way ("Off-ROW") trees—those that exist beyond the current distribution ROW but nevertheless pose a threat to the distribution system. The Company plans to implement a program to acquire enhanced distribution ROW rights. This initiative will seek to obtain easement rights that will allow the Company to remove hazard and danger trees that are currently outside of PPL Electric's ROW. It will also allow the Company to return distribution corridors to width and height specifications that promote greater system reliability.

Q. Can you describe what PPL Electric is proposing with respect to its vegetation management budget?

A. The Company's budget for the distribution vegetation management program in the Historic Test Year ("HTY") is $35.6 million and Future Test Year ("FTY") is $31.8 million. PPL Electric is proposing an increase in the Fully Projected Future Test Year ("FPFTY") over present budget levels to approximately $50 million.

Q. What improvements will the Company achieve by increasing investment in the vegetation management program?

A. The Company's proposed investment will prioritize core vegetation maintenance and reliability enhancing vegetation activities. Specifically, PPL Electric will be able to increase the frequency of its vegetation maintenance cycle, return distribution ROW

corridors to Company specifications, mitigate potential wildfire risk, and improve safety for the public.

Q. Can you describe PPL Electric's plan with respect to the frequency of its vegetation maintenance cycle?

A. As mentioned above, PPL Electric currently performs a condition-based five-to-eight-year vegetation maintenance cycle. This means that every distribution circuit will be inspected and have any necessary maintenance activities performed at least once every five to eight years. The Company is proposing to increase its target frequency to once every 5 years. The increased inspection and maintenance frequency will allow the Company to proactively identify and address vegetation that may cause issues in the future. This has the benefit of potentially eliminating the cause of an outage before it happens, which improves reliability for customers and lessens storm response costs.

Q. How will the increased budget help the Company restore its distribution ROW corridors to Company specifications?

A. There are some instances where PPL Electric has inadequate easement rights to maintain its ROW corridor to current specifications. This has created a situation where there are circuits on the system with clearances less than the Company specifications of 15 feet for single-phase lines, and 25 feet for multi-phase lines. Additionally, the Company wants to strategically target areas with the highest reliability risk, and clear up to 30 feet for single phase, and 40 feet for multi-phase lines in certain areas. The increased budget

will allow the Company to maintain its distribution circuits to Company specifications making it less likely that the current established tree line will be below specifications.

Q. How does the Company's proposal help mitigate wildfire risk?

A. Proper vegetation management can contribute to a reduction in the ignition, spread, flame lengths, and severity of wildfires. Wildfire risk in Pennsylvania is greatest at the beginning and end of storm season – i.e., during the spring and fall months. Vegetation and its proximity to power lines plays a key role in the prevention of wildfire. It is important for the Company to maintain clearance across its distribution circuits to limit ignition sources.

Q. Describe how the Company's proposal promotes public safety.

A. An increased investment in vegetation maintenance activities will also provide a safer environment for PPL Electric's customers. Trees falling into lines can become a path to ground, potentially impacting members of the public who are in the area of a downed tree or wire from a vegetation hit. Additionally, limiting downed trees and wires makes it safer for first responders who may be responding to incidents in and around PPL Electric facilities.

Q. Can the Company quantify any projected reliability benefits from increasing its vegetation management budget?

A. PPL Electric is anticipating a 5% improvement within the next 5 years to System Average Interruption Frequency Index ("SAIFI") over the past 3-year performance as a result of increasing its vegetation management budget.

Q. Can you describe the Company's proposal to acquire additional ROW?

A. PPL Electric wishes to acquire additional rights which will allow it to clear vegetation more easily and eliminate further risk to its power lines and other assets. Specifically, the Company wants to acquire rights that will allow it to address hazard and danger trees outside of its existing ROW.

Q. Why does the Company need additional rights?

A. There are three primary reasons why the Company needs acquire targeted enhanced ROW rights. First, a significant portion of the Company's distribution facilities are located within public road ROW. This is an efficient use of public infrastructure but does not give PPL Electric rights on private property outside of the public road ROW to address vegetation maintenance.

Second, over the years PPL Electric's standards and specifications have changed. This creates a situation where an easement was acquired decades ago that was adequate for then current specifications but no longer provides enough rights to comply with current specifications.

And third, the Company has a portion of easements that were never recorded and only allow the Company to maintain vegetation to the current established tree line. I discuss the problems with unrecorded easements in more detail below.

Historically, although the Company obtained distribution easements which permitted it to clear and maintain a distribution line corridor and address hazard and danger trees outside of the corridor, these easements were not consistently recorded. Therefore, the easements did not run with the land if the property owner from whom PPL Electric originally obtained the easement sold the property, and the Company's rights to maintain an easement were restricted to where it has historically cleared and maintained the distribution corridor (commonly referred to as the "current established tree line"). The Company's current specifications for distribution line corridors are 15 feet for single-phase lines and 25 feet for multi-phase lines, but in many instances, trimming to the current established tree line is less than these specifications.

As I mentioned previously, the Company wants to enhance its current specifications to 30 feet ground to sky for single phase, and 40 feet ground to sky for multi-phase lines in certain areas that are prone to vegetation related outages. The enhanced vegetation management program, and specifically the proposal to acquire easement rights, will allow PPL Electric to restore, adopt and maintain a consistent, system-wide specification for distribution line easements, clearing rights and hazard and danger tree rights.

Q. Can you describe the Company's acquisition of ROW proposal in detail?

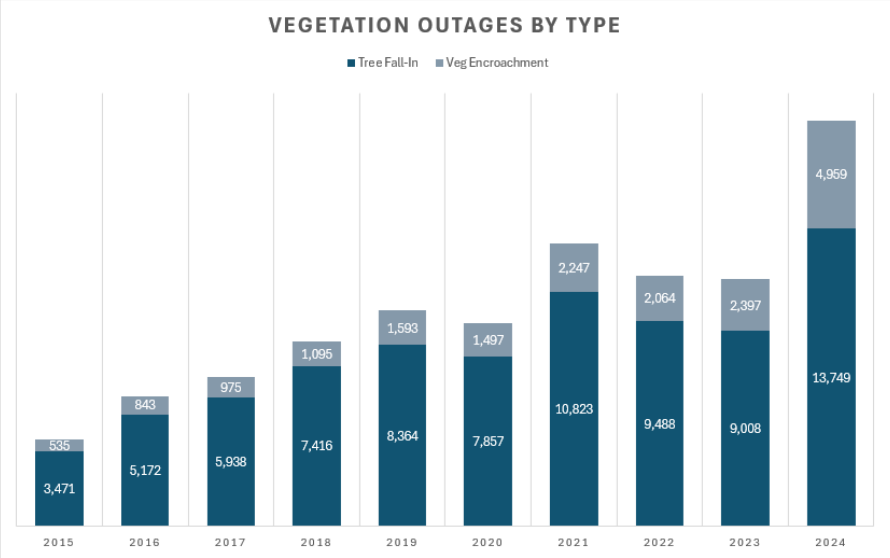
A. To address Off-ROW trees, the Company is proposing a program under which it will approach and negotiate with landowners to acquire and record enhanced easement rights, which will include hazard and danger tree rights. PPL Electric will seek these rights in targeted areas that can benefit the most from hazard and danger tree removal. It is anticipated that the identified hazard and danger trees will be removed soon after the additional hazard and danger tree rights are acquired. Furthermore, PPL Electric is proposing to capitalize the first removal of hazard and danger trees after the acquisition of these additional rights because this initial removal will permit PPL Electric to return its ROW to standard specifications, thereby improving the condition of the ROW.

Q. Are Off-ROW trees a problem on PPL Electric's distribution system?

A. Yes. In particular, the Company is increasingly concerned about the impact of Off-ROW trees on reliability. Approximately 82% of outages that occurred over the past 10 years have been caused by Off-ROW trees. PPL Electric has seen an increase in Off-ROW tree-related outages not only due to more variable weather events, but also due to large defoliation events that have led to forest health impacts and subsequent tree decline from invasive species like the emerald ash borer, spongy moth, and beech leaf disease. However, PPL Electric is limited in its ability to address Off-ROW trees because in many instances it lacks easement rights to remove hazard and danger trees.

As shown in the graphic below, Off-ROW "tree fall-ins" or trees failing and falling into PPL Electric's power lines account for approximately 80% of vegetation

caused outages. The remaining vegetation caused outages are associated with encroachment issues such as branches falling into power lines.



By attaining additional tree rights and prioritizing additional tree clearing of Off-ROW trees, PPL Electric can provide a safer and more reliable system for customers and the general public.

Q. Why are Off-ROW trees becoming an increasing cause of system outages?

A. It is mainly a combination of two factors. First is the increased volume and intensity of storms experienced across PPL Electric's service territory, and second is the impact of invasive bug species. The increased volume and intensity of storms is discussed in Mr. Lookup's direct testimony (PPL Electric St. No. 16). Storms stress the vegetation in the Company's service territory, and when there are more and stronger storms, it increases the likelihood of an outage being caused by vegetation. This is why the Company must proactively address Off-ROW trees to improve reliability.

With respect to invasive bug species, the emerald ash borer and spongy moth have caused the mortality of Ash and Oak trees to rise across the Company's service territory. When these trees defoliate and die, they can fall on to Company infrastructure and cause outages. Over the past 3 years, up to 30% of the trees the Company removes annually have been Off-ROW Ash trees that are dead or dying from the emerald ash borer.

Q. Will the Company target specific areas of its service territory to acquire enhanced ROW rights?

A. Yes. The enhanced ROW acquisition program will focus on areas where an engineering and construction solution is not feasible, therefore requiring additional tree removal, enhanced trimming or corridor widening. The targeted enhanced ROW acquisition program will focus on areas with the highest risk for customer interruptions based on tree risk conditions and outage impact. Specifically, PPL Electric will look to acquire enhanced ROW in areas where storm hardening work is already being performed. The Company will also identify and prioritize this enhanced vegetation reliability work by utilizing a combination of remote sensing and risk modeling techniques to map vegetation presence and model tree conditions/risk system wide. Models are developed using data sources, such as satellite imagery, Light Detection and Ranging ("LiDAR"), historical vegetation maintenance information, and outage data. This approach will also aid in the strategic acquisition of additional ROW with hazard and danger tree rights.

Q. Does the Company have a budget to acquire the enhanced ROW rights to address Off-ROW trees?

Y. Yes. PPL Electric has included $25 million in its capital budget for the FPFTY to acquire additional ROW rights. This will include the acquisition of the new easement rights, and costs associated with the first pass of restoring the ROW width and addressing Off-ROW hazard and danger trees. The Company anticipates that it will continue to pursue the program in the years after the FPFTY, which will be addressed in future rate cases.

Q. Will PPL Electric compensate landowners for these additional ROW rights, and if so, how will the compensation be determined?

A. It depends on the particular negotiations with landowners. There may be some landowners who are willing to grant additional ROW rights at no cost because the Company will remove dead or dying trees that put the landowner's property at risk. If the landowner wants compensation the Company will develop an offer based on the fair market value of similar property in the area.

Q. If a landowner is unwilling to grant additional easement rights will the Company pursue condemnation?

A. It is unlikely that Company would pursue condemnation against landowners who are unwilling to grant additional ROW rights. If the Company cannot negotiate additional ROW rights, it will likely pursue engineering and construction solutions to address reliability concerns. This could include storm hardening efforts like undergrounding or

the use of Hendrix cables. Only if the acquisition of additional ROW is the only option to resolve the reliability concern will the Company consider using eminent domain.

Q. Will PPL Electric record the new ROW rights?

A. Yes. Unlike past practices, it is the Company's intent to record these new easement rights in public land records to preserve them in perpetuity. Given the capital investment in these rights the Company believes it is prudent to record these rights so that they can be maintained into the future.

Q. Is the Company projecting any reliability improvements from acquiring enhanced ROW rights?

A. Yes. The Company is projecting an additional 7% improvement to SAIFI from acquiring these additional ROW rights over the next 5 years. This improvement will be achieved from activities that occur after the FPFTY, but the investment included in this rate case is needed to start the program to achieve the anticipated reliability benefits.

Q. Is the Company's proposal with respect to vegetation management consistent with industry best practices?

A. Yes. PPL Electric's proposal to increase its vegetation management budget and to acquire enhanced ROW rights to address Off-ROW trees is consistent with industry best practices. PPL Electric performed an internal review and industry benchmarking effort from 2024 to 2025 to enhance its vegetation management program for safety, reliability, efficiency, and customer experience. This benchmarking effort was performed through

the Southeastern Electric Exchange peer survey. As a result of this effort, the Company identified the above-described management program that combines cyclical maintenance activities to gain clearance with data driven, reliability enhancing vegetation activities. The enhanced ROW rights program focusses on areas where an engineering and construction solution is not feasible, therefore requiring additional tree removal, enhanced trimming or corridor widening. This proposal will enhance PPL Electric's vegetation management activities and is consistent with leading practices across the industry to ensure optimal reliability is delivered to customers.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025- 3057164

PPL Electric Utilities Corporation

Statement No. 18

Direct Testimony of Lisa Norden

Topics: **Customer Service Performance**
Customer Benefits of IT Upgrades
Payment Transaction Fees
Universal Services Program Salaries and Wages
Universal Services CAP Cost Recovery Offset
Supplier Tariff

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Lisa Norden, and my business address is PPL Electric Utilities 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation, as Vice President Customer Services.

Q. What are your responsibilities as Vice President Customer Services?

A. I lead PPL Electric's customer service team, which is one of the most customer-facing functions at the Company. I oversee a broad range of customer relationship functions, such as metering system operations, contact center and support operations, billing, revenue collection, supplier services, universal service programs, energy efficiency programs and the key accounts team. I work to make sure that all activities within the team are conducted safely and in an efficient manner that enhances the overall customer experience.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Accounting and Finance from the University of Maine.

Q. Please describe your professional experience.

A. I have been in my current role with PPL Electric from 2022 to present. Prior to that, I was the Chief Operating Officer of Reybold Group in 2021, held multiple positions with Qurate Retail Group from 2013 to 2020 (the last being Senior Vice President, Fulfillment), was the Principal Consultant for Portland Enterprise Partners in 2012, held multiple positions with L.L. Bean, Inc. from 1990 to 2011 (the most recent being Vice President, Customer Satisfaction) and was a Senior Auditor with Coopers & Lybrand from 1985 to 1989.

Q. What is the purpose of your testimony?

A. I will address the Company's customer service performance and planned initiatives to maintain and improve that level of performance. I will discuss changes to the Company's customer services Information Technology ("IT") investments to improve the Customer Information System ("CIS") and Customer Experience ("CX") systems. Additionally, I will testify about PPL Electric's proposals to include the cost of payment transaction fees in base rates, include the internal universal service employee salaries and wages to the universal service program rider, and eliminate the Customer Assistance Program ("CAP") cost recovery offset. Finally, I will testify about the Company's proposed changes to its supplier tariff, which include charging suppliers for the cost of electronic data interchange ("EDI") costs incurred to support them and adjusting the purchase of receivables ("POR") write off discount.

Q. Are you sponsoring any exhibits or schedules in this proceeding?

A. Yes, I am co-sponsoring Schedules D-11 of Exhibits Historic 1, Future 1, and Fully Projected Future 1. I am also sponsoring PPL Electric Exhibit LN-1, which is the Company's proposed Supplier Tariff, and PPL Electric Exhibit LN-2, which is a summary list of the proposed changes in the Supplier Tariff.

II. CUSTOMER SERVICE PERFORMANCE

Q. How much does the Company focus on its customer service performance?

A. Customer service is at the heart of the Company's vision, mission, and values. PPL Electric's employees are dedicated to providing the highest quality, safe, and affordable service to all customers at reasonable rates. To achieve those goals, PPL Electric emphasizes listening to the Company's customers, treating them with respect, and seeking their input to better service their needs. The Company also provides customers with useful information about their energy usage and billing and focuses on creating and maintaining programs that support their needs.

Q. Has the Company performed any surveys regarding its customer service?

A. Yes. The Company strives to make every customer interaction a positive one, and customer satisfaction is an important measure of PPL Electric's performance. The Company measures customer satisfaction through a collection of objective data generated in part through customer feedback. For example, when contacting the customer service department, customers are offered the opportunity to take a survey conducted by a third party to rate their satisfaction with the phone contact center

interaction. Using a scale of 1 to 5 (1 being Not Satisfied and 5 being Completely Satisfied), the "CE" customer experience rating from these surveys gives the Company critical information on the service experience through the phone contact channel. In 2024, PPL Electric's CE rating was 4.4 on 5.0 scale, which exceeded the Company's target of 4.0.

The Company also regularly monitors its J.D. Power survey data, which measures overall customer satisfaction for utility safety and reliability, billing and payment, corporate citizenship, customer care, price, and communications. PPL Electric ranked in the top half in the Large East region by J.D. Power in electric residential customer satisfaction among its peers in 2023, 2024 and year to date in 2025. These recognitions reflect the high level of commitment and resources the Company has consistently dedicated to customer satisfaction.

Q. Has the Company received any accolades for its customer service?

A. Yes. In 2025, PPL Electric received Escalent's Utility Trusted Brand & Customer Engagement study for "Easiest to do business with" utility award. The Company also received the following Hermes Creative Awards for its "Real Savings for Real People" campaign: (1) Platinum Award for an Integrated Marketing Campaign; (2) Platinum Award for a TV Ad Campaign; and (3) Gold Award for Interactive Creative. In 2024, PPL Electric received the ENERGY STAR Partner of the Year Award – Sustained Excellence and the ENERGY STAR Residential New Construction Market Leader Award, along with Escalent's Utility Customer Champions Award – Residential and the MarCom Platinum Award for Overarching Energy Efficiency Campaign. PPL Electric

also received the ENERGY STAR Partner of the Year Award – Sustained Excellence and the ENERGY STAR Residential New Construction Market Leader Award in 2023. Although the Company continually strives to maintain and improve on its current level of customer service performance, these awards recognize PPL Electric's success and achievement of goals.

III. CUSTOMER SERVICE BENEFITS OF IT UPGRADES

Q. Does the Company have any planned customer service system upgrades?

A. Yes. As discussed in PPL Electric witness Daniel Johnson's direct testimony (PPL Electric St. No. 19), the Company is undertaking upgrades to its IT systems.

Q. Please describe the Company's current Customer Information System ("CIS") and why updates are necessary.

A. The Company's current CIS is Customer/1 (CSS) and went into production for PPL Electric in 1999. As Mr. Johnson explains in his direct testimony, implementation of the new CIS will mitigate key risks, most importantly, cybersecurity and obsolescence risks with the Company's current systems.

Q. What is the new CIS platform the Company will be implementing?

A. PPL Corporation has chosen to implement SAP SE's ("SAP") cloud-based system as its CIS. This will enable PPL Electric to continue delivering high quality customer service.

Q. Please describe the Company's current Customer Experience ("CX") platforms and the proposed changes.

A. The Company's current CX platform includes several applications that allow customers to self-serve, including the Company's website (pplelectric.com) and Interactive Voice Response ("IVR") system, which is an integrated software-based call center platform with Natural Language Processing ("NLP") intended to help customers self-serve through human like conversation. PPL Electric also offers an event-based notification system for customers via multiple communication mediums including e-mail, phone and short message service ("SMS"). PPL Corporation plans to create more integrated CX platforms that better facilitate self-service for customers and allows customers to begin a transaction on one channel like phone, mobile app, and web or electronic communications and complete the transaction at a later time on another channel. The planned CX upgrades will allow for this capability and provide a better customer experience with the Company.

Q. What customer service benefits are expected to be created through the new CIS and CX?

A. These initiatives align with PPL Electric's commitment to improving customer service, providing better overall service to customers, providing customers with more options, and adding convenience. It also aligns with customers' expectations to be able to interact with the Company in a manner that is convenient and addresses their specific needs.

IV. PAYMENT TRANSACTION FEES

Q. Does PPL Electric have any specific proposals with regard to payment transaction fees?

A. Yes. PPL Electric wants to include the costs of payment transaction fees in base rates, rather than making the customer cover the transaction fee separately. This would apply to credit and debit card fees as well as electronic payment methods such as Venmo and PayPal. It has become an expectation of customers to be able to make payments in a method that is most convenient to them. Removing the separate transaction fee enables customers to focus on making payments on their accounts and is designed to improve customer satisfaction.

Q. How does PPL Electric currently handle payment transaction fees?

A. Currently, a customer who makes a one-time payment using a credit or debit card or makes a payment via a walk-in location, such as through Western Union or Fiserv, is charged a separate fee set by the outside vendor. The amount of that fee depends on the method and amount of the payment. Specifically, the current credit/debit card fees online or through apps such as Venmo and PayPal are $2.50 per transaction of up to $1,000 for residential customers and $7.50 per transaction of up to $1,500 for non-residential customers. The walk-in fee is $2.00 per transaction. PPL Electric proposes to no longer directly charge individual customers making one-time electric payments for those fees and, instead, recover the costs associated with the fees through base rates.

Q. Why does PPL Electric propose this change?

A. Customers expect convenient options for payment of their bills. Chief among those convenient options is payment of bills through devices connected to the Internet through mobile or online applications. However, the fees assessed for these transactions make these payment options less convenient and desirable. As a result, customers may be less willing to make timely payments for their electric service accounts. On the other hand, if these fees are recovered through base rates, the cost of the transaction fee would no longer play a part in the customer's decision-making. Instead, customers could simply pay their bills using the method that is most convenient for them.

Accordingly, the Company's proposal would provide the following benefits: (1) help customers avoid termination of service or late payments; (2) eliminate the burden of the transaction fee on customers; (3) reduce confusion between the third-party transaction fees and the Company's charges for electric service; (4) increase customer satisfaction; and (5) reduce the inconvenience of customers sending a check via mail.

Q. How may the Company's proposal benefit low-income customers specifically?

A. PPL Electric's proposal is particularly beneficial for low-income customers. By eliminating the separate assessment of these transaction fees on customers making the payments, PPL Electric's low-income customers will have a significant monetary burden lifted from their shoulders. In fact, PPL Electric estimates that low-income customer payments accounted for approximately 5.3 million of the 16.4 million total transactions that were assessed these fees. Moreover, low-income customers' transaction fees were approximately $2.1 million of the $3.8 million total fees assessed

between November 2023 and October 2024.[1] Therefore, while low-income customers accounted for approximately 32% of the transactions, their fees accounted for approximately 56% of the total transaction fees. Thus, low-income customers are poised to benefit greatly from the Company's proposal.

Q. Would the Company be working with any third-party vendors to implement this proposal?

A. Yes. PPL Electric plans to work with third party vendors to implement the proposal. The Company currently uses a third-party vendor today for the processing of these fees. The Company anticipates that the continued use of third-party vendors will make processing these transaction fees more efficient.

Q. What are the estimated costs associated with this proposal?

A. The estimated annual expense for this proposal is approximately $4.98 million. My understanding is that these costs will be allocated to the appropriate customer classes. The estimated costs were developed based on the Company's historical data for the transaction fee activities and assuming a 30% growth rate. The Company is anticipating a 30% growth rate in transaction fees because it is expecting more customers will utilize electronic payment methods now that they do not have to pay a separate transaction fee.

[1] This time period was chosen to include payment trends outside of and during the winter moratorium.

Q. Have any other electric and gas utilities operating in Pennsylvania made similar changes?

A. Yes. I am aware that Duquesne Light Company, FirstEnergy Pennsylvania Electric Company, and Philadelphia Gas Works recover the costs associated with one-time electronic payment fees in base rates.

V. UNIVERSAL SERVICES PROGRAM SALARIES AND WAGES

Q. Does the Company have any proposals regarding recovery of Universal Service and Energy Conservation Plan ("USECP") Employee salaries and wages?

A. Yes. PPL Electric proposes to recover those costs through its Universal Service Rider ("USR") as opposed to base rates.

Q. What are the USECP employees' job duties?

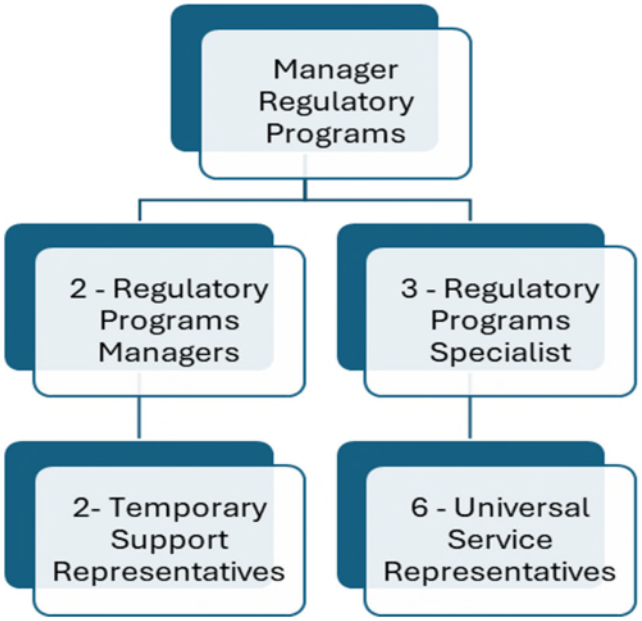
A. The employees administer the programs under the Company's USECP, which collectively provides several forms of assistance to customers to help them pay their electric service bills and pay down their balances in arrears. Specifically, the USECP contains the following programs: (1) OnTrack – PPL Electric's Customer Assistance Program ("CAP"); (2) WRAP – PPL Electric's Low-Income Usage Reduction Program ("LIURP"); (3) Operation HELP – PPL Electric's Hardship Fund; and (4) Customer Assistance and Referral Evaluation Service ("CARES") - PPL Electric's Special Referral Service for Customers with Temporary Hardships. In administering these programs, the USECP employees, among other things, conduct customer outreach, respond to customer inquiries, work with Information Technology ("IT") personnel to

update the Company's IT systems to incorporate regulatory requirements, and coordinate the operations of contractors and community-based organizations ("CBOs") that help implement the USECP. Below is a chart outlining the employees' roles and responsibilities.

Manager Regulatory Programs	Responsible for all Universal Service Programs, including regulatory requirements, strategic planning, and department management.
Regulatory Program Managers	Responsible for the design and implementation of the Universal Service programs including program strategy, communications, customer outreach, and resource management.
Regulatory Programs Specialists	Responsible for management support, auditing, quality assurance, and primary contact for partner organizations and contractors.
Universal Service Representatives	Support daily/weekly account level work associated with Universal Service Programs.
Temporary Support Representatives	Support daily/weekly account level work associated with LIHEAP.

Q. How many USECP employees does the Company have?

A. There are 14 employees that perform these tasks. Below is the organization chart for these employees.



Q. Why is it appropriate to recover those employees' salaries and wages through the USR, as proposed by the Company?

A. There are several reasons. First, by recovering these expenses through the USR instead of base rates, PPL Electric can better adapt and budget its internal staffing needs for the USECP programs, which are a critical component of the Company's electric service to low-income customers. Second, all other USECP program costs are recovered through the USR, so the inclusion of internal USECP employee salaries and wages in the USR will simplify the recovery of the USECP program costs. Third, the Company currently recovers the internal employee salaries and wages for its Act 129 Energy Efficiency and Conservation ("EE&C") Plan through its Act 129 Compliance Rider ("ACR"), so the Company's proposal would treat internal employee salaries and wages for the USECP programs essentially the same but through the USR instead of the ACR. Fourth, by including the expenses in the USR, the expenses will be subject to reconciliation,

assuring that any over- or under-recovery of these expenses will be trued up and subject to interest. If the costs are recovered in base rates, the salary and wage expenses would not be revisited until the Company's next base rate case. Finally, the Company's proposal would eliminate the regulatory lag in recovering USECP costs experienced through recovering internal salaries and wages through base rate recovery.

Q. What would the incremental impact of the Company's proposal be on the costs recovered through the USR?

A. PPL Electric estimates that approximately $1.4 million in internal employee salaries and wages for the USECP programs would be recovered through the USR in the Fully Projected Future Test Year ("FPFTY"). That additional cost would represent an overall increase of 1.1% in the amount of costs recovered through the USR currently. PPL Electric also projects that the incremental costs of approximately $1.4 million recovered through the USR under this proposal would result in a very minor increase in the USR charge. For example, if the approximately $1.4 million were included in the current USR charge of $0.01111 per kWh that is effective through December 31, 2025, the charge would increase to $0.01121 per kWh.

Q. Are there any tariff changes needed to implement this proposal?

A. Yes. The Company has updated the language in its tariff to reflect the recovery of the USECP employees' salaries and wages through the USR, which can be found in the Company's proposed retail tariff. (PPL Electric Exhibit GEO-1.) Please see the direct

testimony of PPL Electric witness Gregory Olsen, who is sponsoring the proposed retail tariff. (*See* PPL Electric St. No. 14.)

VI. UNIVERSAL SERVICES CAP COST RECOVERY OFFSET

Q. Could you please provide background on the current USR offset credit for Customer Assistance Program ("CAP") customers?

A. Under Paragraph 47 of the Commission-approved 2015 Rate Case Settlement, it provides:

> To address the bad debt, arrearage forgiveness, and Cash Working Capital issues raised in OCA Statement No. 4, PPL Electric will provide a fixed Universal Service Rider ("USR") credit of $100 per month for all CAP customers above 44,000. The Joint Petitioners further agree to evaluate further revisions in the USR credit and arrearage forgiveness and to recommend additional changes in the Company's next universal service proceeding. The Joint Petitioners retain the right to review and file testimony concerning any such proposals as permitted by the normal Commission process for review of the Universal Service Plan.

Q. Is the Company proposing any adjustments to that $100 credit?

A. Yes. PPL Electric proposes to eliminate that $100 credit.

Q. Why does the Company want to do this?

A. PPL Electric's proposal to eliminate this CAP recovery offset should be approved because it more appropriately reflects how the Company recovers its bad debt expense. Specifically, when non-CAP customers fail to pay their bills, that bad debt expense is included in the Company's normalized claim for bad debt expense in a base rate case. When CAP customers have balances in arrears written off due to their participation in the program, PPL Electric recovers the written-off balances with other USECP costs

through the USR. The Company does not include projections of bad debt expense from CAP customers in its base rates.

Furthermore, although the number of CAP customers can change over time, my understanding is that the CAP recovery offset is still unnecessary. As currently constructed, the offset only works in one direction, that is to reduce the USR's recovery if CAP customer participation goes above a specified level after distribution base rates are established. However, if CAP customer participation goes below the amount, the Company's base rates remain the same.

In addition, I am advised by counsel that the Commission has recently rejected OCA's proposed inclusion of a bad debt offset in a universal service rider Specifically, in PGW's 2023 Rate Case, the Commission rejected the OCA's proposed bad debt offset in PGW's Universal Service and Energy Conservation ("USEC") surcharge.[2] Therefore, although I am not a lawyer, I believe that the Company's proposal aligns with this recent decision.

VII. SUPPLIER TARIFF CHANGES AND PAYMENT FOR ELECTRONIC DATA INTERCHANGE (EDI) TRANSACTIONS

Q. Is the Company making any proposals with respect to its Supplier Tariff?

A. Yes. PPL Electric is proposing to adopt a new Supplier Tariff, Tariff – Electric Pa. P.U.C. No. 2S. Both clean and blackline versions of the proposed Supplier Tariff are provided in PPL Electric Exhibit LN-1. The Company's current Supplier Tariff initially became effective back on August 27, 1998, during the advent of retail electric supply

[2] *Pa. PUC v. Phila. Gas Works*, Docket Nos. R-2023-3037933, *et al.*, at 238-39 (Order entered Nov. 9, 2023) ("*PGW 2023 Rate Case Order*").

market. Although some provisions have been modified since that time, the Supplier Tariff is well overdue for an update to address current policies and procedures governing PPL Electric's interaction with and charges to EGSs and other issues.

Q. Is there a list of changes that summarizes the proposed tariff changes?

A. Yes. This list can be found in PPL Electric Exhibit LN-2.

Q. Are there any of those changes to the Supplier Tariff that you would like to point out specifically?

A. Yes. PPL Electric proposes to charge Electric Generation Suppliers ("EGSs") for the costs that the Company incurs to process their EDI transactions. To do so, the Company would offset its payments to EGSs by an allocated amount of the EDI transaction fees incurred by PPL Electric. To the extent that any EGSs do not participate in the POR Program, PPL Electric would bill those EGSs for the EDI transactions separately in the Coordination Services Charge on a monthly basis. Each EGS's allocated amount will be based on the EGS's number of EDI transactions compared to the total EDI transactions for that payment period.

Q. Are there any other costs associated with the EDI transactions that PPL Electric is proposing to charge EGSs as part of this proposal?

A. Yes. PPL Electric also will include the costs of testing a new Data Universal Numbering System ("DUNS") that the Company needs to set up for each EGS. There are two types of fees: (1) "Full" testing, which is to test DUNS activity for a new supplier; and (2)

"Abbreviated" testing, which is to test DUNS activity for an existing supplier requesting an additional DUNS number. Currently, these costs are $4,867.20 for full testing and $2,215.98 for abbreviated testing. These costs will be directly assigned to the EGS and included in the Coordination Services Charge.

Q. Why does PPL Electric propose to implement this change?

A. PPL Electric believes that these costs are better recovered from the entities directly causing the costs' incurrence (i.e., EGSs) as opposed to the Company's general customer base, which includes both shopping and non-shopping customers. Moreover, these EDI transactions and testing costs are a necessary component of the EGSs' ability to do business in PPL Electric's service territory, so it is reasonable and appropriate for them to be responsible for the costs associated with those transactions. Furthermore, the EDI transaction costs will be applied on a per-transaction basis. This methodology will encourage EGSs to more efficiently use Company resources.

Q. What is the annual expense associated with the EDI transactions that PPL Electric currently incurs?

A. Over the 12-month period July 1, 2024, through June 30, 2025, the EDI transaction fees totaled approximately $929,000. For the FPFTY, the Company projects that the EDI transaction fees will total approximately $960,000. PPL Electric projects an increase in these fees based on the estimated level of shopping for the FPFTY. If the Company's proposal to charge EGSs for these transaction fees is not adopted, PPL Electric should

be permitted to recover the projected costs associated with those EDI transaction fees for the FPFTY through base rates to ensure that the Company still recovers those costs.

Q. Would the Company need to adjust its revenue requirement if it is not permitted to charge the DUNS and EDI transaction costs to suppliers?

A. Yes. The proposed FPFTY budget assumes that the DUNS and EDI transaction costs will be recovered from suppliers. If this proposal is not approved, the Company would need to adjust its revenue requirement to recover these costs in base rates.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 19

Direct Testimony of Daniel Johnson

Topics: **IT Upgrades**

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Daniel Johnson. My business address is 280 Melrose Street, Providence, Rhode Island 02907.

Q. By whom are you employed and in what capacity?

A. I am Senior Vice President, Chief Information Officer for PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What are your responsibilities in that role?

A. I am responsible for innovation, digital technology, customer technology, field operations technology, grid-pipeline-generation technology, enterprise technology, infrastructure and technology operations, and Agile transformations. I supervise all technologies, applications, enterprise architecture, including security and middleware, data analytics, and Artificial Intelligence ("AI") platforms. I lead a team of 7 senior management professionals.

Q. What is your educational background and professional experience?

A. A complete statement of my education and work experience is attached to this testimony as Appendix A.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain the current state of the Company's information technology ("IT") infrastructure and discuss the need for upgrades to modernize and streamline this infrastructure. I will report on the state of the Company's customer-facing, business-facing, operations, and cybersecurity IT systems, as well as the Company's multi-year assessment of the operational risks of the current systems. I will explain why investment in upgrades to IT systems is necessary to secure critical infrastructure, streamline customer service and billing processes, ensure cost efficiency across all systems, and better evaluate and leverage new technologies in the future.

II. IT INFRASTRUCTURE OVERVIEW, RISKS, AND SYSTEMS

Q. Please describe the role of IT Infrastructure in the Company's operations.

A. The Company's IT infrastructure is essential to every part of its operations. Operating an efficient, modern utility means storing, processing, and utilizing large quantities of data every single day. In the past, the number of employees that were directly accessing and working with the Company's IT was limited. However, in an interconnected, modern utility, nearly everyone relies on dependable IT systems to do their jobs. Whether they are linemen, generation unit engineers, accountants, or customer service personnel, the Company's employees constantly transmit and receive information and important communications through the Company's platforms. To continue providing reliable and reasonably priced electric service to customers, the Company must ensure that this information is safe from predatory outside groups, maintained on a stable platform, and efficiently organized so it can be used effectively.

Q. Describe how the IT landscape has changed since the Company's 2015 rate case and the challenges presented by those changes.

A. Both the utility and technology industries have seen significant changes in the past decade. It has been a decade-long sprint through innovation, disruption, and reinvention. We have seen societal shifts in how we live, work, and connect with people. The pandemic accelerated remote work adoption, but the groundwork was laid prior to the start of the pandemic. Since the filing of the last rate case in 2015, the Company has achieved significant operating efficiencies via remote meetings, file sharing systems, and other mainstream workflow software.

But evolution of technology has also introduced new and complex challenges to the Company' IT operations. These challenges include rapid growth of new technologies associated with demand side management ("DSM") programs, and increasingly complex behind-the-meter generation operations. These advancements have added new complexity to what was previously a simpler, one directional movement of energy to customers. To meet the challenges presented by this complexity, now more than ever, accessing understandable, useful real-time information is critical to effective operations.

There are also new expectations for customer service. The electrification of vehicles and homes has made customers more conscious of their energy bills. This has led to customer demand for transparent, accessible information about their bills and energy usage so that customers can maximize their savings. As customer needs continue

to evolve, it is likely that the Company will become even more dependent on an efficient, stable IT infrastructure to meet these new expectations.

Most importantly, the Company's IT infrastructure is more essential than ever to keeping its operations secure. The Company is responsible for both critical energy infrastructure and vast amounts of highly sensitive customer, business, and contractor information, all of which is subject to threats by hostile actors. These hostile groups are constantly adopting new tactics, so outdated security systems or unwary staff can create a significant risk that critical information and systems will be compromised. The rapid evolution of AI has made these attacks even more effective and frequent.

Q. Describe the Company's current IT infrastructure.

A. The Company's current IT infrastructure consists of an array of interconnected platforms that fall into a handful of categories. Field operations, cybersecurity, business-side IT (often called enterprise resource planning, or "ERP"), customer-side IT, and content management platforms. Many of these components are currently run "on premise" using the Company's own hardware. Current software applications include:

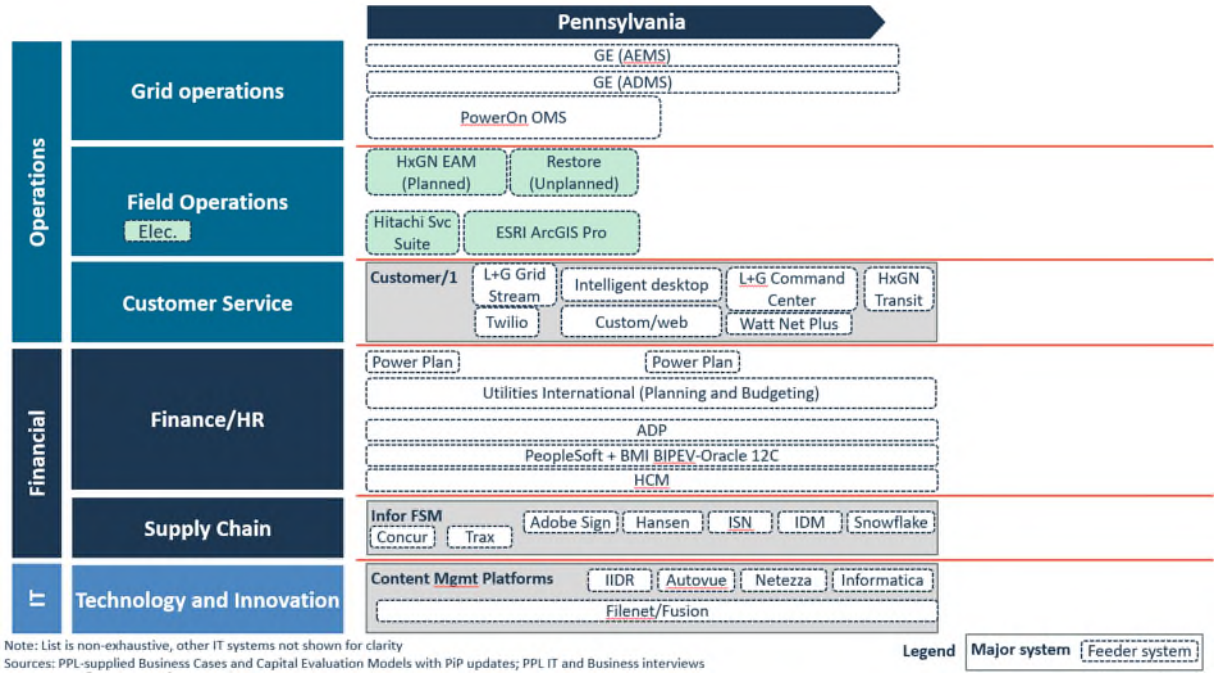
- **Field Operations:** The Company's field operations rely on Hexagon EAM product suite and Oracle's Primavera for work scheduling, resource, and cost management. In addition, the Company uses Environmental Systems Research Institute, Inc.'s ("ESRI") suite of Geographic Information Systems ("GIS") tools for system mapping needs.

- **Grid Management:** The grid management systems include Advanced Distribution Management System ("ADMS") for the distribution system, and Advanced Energy Management System ("AEMS") for the transmission system. These grid management systems are utilized to provide safe and reliable power to the Company's customers during normal day-to-day operation, as well as in the event of unplanned disturbances to the grid. These systems are provided by GE Vernova ("GEV").
- **Cybersecurity:** The Company uses an array of cybersecurity products to ensure that staff and customers are protected against unauthorized security breaches or cyberattacks, and it employs numerous staff who are dedicated to cybersecurity on a full-time basis.
- **ERP:** The Company operates its finance systems on the PeopleSoft General Ledger (GL) platform and its human resources system uses Oracle HCM (Human Capital Management) including timekeeping. Oracle HCM was implemented in May 2020 and has a vendor subscription agreement and support through May 2028. Because the PeopleSoft GL system does not have all the functions needed to meet the Company's financial requirements, including treasury, remittance processing and budgeting, the Company supplements the system with additional applications including FIS (treasury management system and accounts payable hub), Deluxe (utility customer remittance processing), Utilities International (budgeting and forecasting). And, because Oracle HCM does not have all the functions to meet the Company's human resources requirements, including recruiting and goals plus performance management, the Company must supplement the system with

additional applications including iCIMS (recruiting) and PeopleFluent to fill these gaps. Additionally, native Oracle HCM shortcoming requires the Company to invest in middleware to connect Oracle HCM to multiple legacy systems.

- **Customer Information System ("CIS"):** The Company currently uses the Accenture Customer/1 customer system that is COBOL-based and challenging to support. PPL Electric's instance of Customer/1 in PA was first implemented 25 years ago.
- **Customer Experience ("CX"):** The Company's CX platform – which powers the channels that customers use to interact with the Company – consists of the Twillio platform for multichannel communication.
- **Content Management Platforms:** The Company relies on an array of different content management platforms to share projects and information between groups and with third parties.

A visual representation of these systems is depicted in the table below:



Q. Does the Company's existing IT infrastructure position it to efficiently serve customers in the future?

A. No. Although the Company's current IT infrastructure remains capable of carrying out day-to-day functions in the near term, managing these disparate systems and maintaining aging hardware and software infrastructure requires roughly 90% of the Company's IT resources. This leaves few IT resources remaining to identify and work on applications, systems, and software that will position the Company to serve its customers reliably in the future.

In addition, there are barriers to sharing information across the disparate platforms within PPL Corporation, which are only overcome through manual entry, requiring time and effort from non-IT staff. In short, the Company's current IT infrastructure could maintain the status quo in the near term, but is growing increasingly costly, is becoming less reliable, and, ultimately, is hampering the Company's ability to

find forward-thinking, more efficient ways to serve its customers. This is not a sustainable approach to managing this important part of the Company's long-term success.

Q. What specific risks and challenges have been identified in the Company's IT infrastructure?

A. Many systems are either aging, nearing the end of their service contracts, or reaching "end-of-life," which is the point at which an IT product is no longer maintained or supported by its manufacturer. Obsolescence is looming for many of the Company's existing systems. For example:

- Customer/1: This system is rigid and built for cost times consumption-based rates. To adapt and customize Customer/1 to new rate structures such as time varying rates or compliance with Federal Energy Regulatory Commission ("FERC") Order 2222, the Company will have to engage in the costly and inefficient coding of rates. Customer/1 is out of support with the vendor and makes integrations with third party technologies such as Meter Data Management Systems ("MDMS") increasingly difficult to support. Support costs are expected to rise, as is the complexity to support Customer/1.
- Financial and HR Systems: PPL Corporation recognized the importance of moving to a more integrated operating model, and appreciated the business, cost, and personnel efficiencies that could be realized by such a change. As a result, beginning in 2021, PPL Corporation began to pursue a "One PPL" strategy, aiming to create a shared services model where decision-making, maintenance, and

business activities would happen at the PPL Corporation enterprise level, with input from individual operating companies. PPL Corporation has recognized many benefits the transition to such a strategy could provide, but the disparate software that currently supports PPL Corporation's different operating companies is not equipped for the complex needs of a modern-day utility. PPL Corporation has determined that a key element to support the move to a "One PPL" strategy and improve current business processes is the implementation of a single Enterprise Resource Planning system ("ERP"). This ERP system will manage all HR, Supply Chain, and Finance functions across all four operating companies and will improve not only functionality at the operating company level, but greatly improve information gathering, reporting, and the ability to make data-driven decisions across the entire business.

As these platforms lose vendor support and vendors move towards offering cloud-based services, the Company's IT infrastructure – which is not well-suited for a migration to cloud-based services – will likely require bespoke, fit-for-purpose software patches and fixes to maintain the existing systems.

Q. Do the Company's IT infrastructure challenges affect the cost of providing utility service?

A. Yes.

Q. How so?

A. As stated above, most of the Company's IT resources are spent keeping systems running – fixing hardware, patching software errors, and keeping the IT infrastructure stable so that the Company can carry out its day-to-day obligation to provide service. The cost-burden that this places on PPL Electric's customers is two-fold.

First, as these systems continue to age and lose support resources, the Company will be forced to invest more to keep its infrastructure at an acceptable level of efficiency, safety, and reliability. These necessary expenses will eventually be borne by customers, leading to higher rates with no consequent improvements for the customers; rather, those higher rates will be incurred to maintain aged systems.

Second, making capital investments to maintain these aging and inflexible IT systems stunts innovation and improvement. Focusing the efforts of the Company's IT personnel on keeping day-to-day operations running prevents the Company from taking a long-term view of its IT operations. If the Company's IT staff is solely dedicated to the day-to-day, they cannot evaluate new ways to leverage IT systems and new processes to improve customer experience, streamline operations-side efficiency, and allow the Company to most effectively use its resources to serve its customers.

III. PLANNED IT UPGRADES

Q. How does the Company plan to address the challenges you have identified in your testimony?

A. The Company has developed a five-year plan to overhaul its aging IT infrastructure, reorient the Company's IT expenditures towards improving its IT operations, and

develop an understanding of how to use emerging technologies to effectively improve its operations. The plan was created as part of PPL Corporation's efforts to operate more efficiently by improving cooperation and information sharing across its jurisdictional utilities. Beginning in late 2023, PPL Corporation determined that it needed to better align the IT systems maintained by different utilities within the organization and to identify and study weaknesses and risks in the IT infrastructures of each utility. To carry out this goal, PPL Services engaged in a comprehensive IT systems review.

Q. What was the scope of that review?

A. PPL Services examined the systems supporting the field, grid, customer service, ERP, and data management operations of its different jurisdictional utilities. In all, these systems account for between 50-60% of all IT expenditure across PPL Corporation's jurisdictional utilities.

Q. What were the findings of PPL Services' review?

A. Overall, the review confirmed what PPL Corporation had already suspected – that the lack of a consolidated organizational platform created inefficiencies for the organization. The review also identified numerous risks stemming from the age, complexity, and inflexibility of its current IT infrastructure. Overall, PPL Services concluded that a number of the utility's systems were not meeting the needs of its customers or employees and were hindering PPL Corporation's efforts to operate

efficiently, share ideas within PPL Corporation's jurisdictional utilities and adapt to new challenges.

Q. Please provide some examples of the issues that the IT infrastructure was experiencing.

A. The comprehensive IT systems review identified the following issues, for example:

- More frequent than desired outages to high and middle priority IT systems;
- Few applications and systems running on the cloud;
- Low rates of resolution for help tickets handled by automated systems with no human intervention;
- Proliferation of applications across operating utilities, many performing similar functions, and lack of integration of those systems at the Company level;
- Higher levels of expenditure on hardware maintenance and software patching than on preventative maintenance; and
- Many systems are at or near obsolescence risk, with as many as 10% of the operating systems, 32% of storage systems, and 52% of the network switches reaching end of life at or before 2025.

Q. How has PPL Corporation responded to the findings of its IT systems review?

A. PPL Corporation determined that in addition to immediate repairs to stabilize and secure its IT infrastructure, it must make strategic changes to how it manages and maintains IT infrastructure. In 2024, PPL Corporation launched a targeted and strategic plan to consolidate its systems, overhaul its processes, and become more flexible to future

changes in IT. This plan includes the consolidation of platforms used across PPL Corporation's jurisdictional utilities into one unified platform to be used across all of the jurisdictional utilities. PPL Corporation anticipates that this migration to a unified platform will establish one set of shared costs that can be allocated across different affiliates, resulting in savings relative to each affiliate maintaining its own system

Q. Please explain PPL Corporation's plan to upgrade IT systems.

A. PPL Corporation organized its plan around a number of different "value streams" – which are simply categories of solutions and people who build those solutions for a broader business objective. The value streams included in the plan are: (1) Advanced Customer Operations and Engagement, which includes CIS, customer experience platforms, and metering modernization; (2) Predictive Field Operations and Asset Management, which includes Work and Asset Management Consolidation; (3) Grid and Pipeline of the Future, which includes unified GIS and intelligent grid operations across all utilities; (4) Enterprise Technology, which includes human resources solutions and corporate and financial enterprise solutions; (5) Data analytics and AI; (6) Cybersecurity; and (7) Infrastructure and Other. Across all value streams, PPL Corporation's plan further includes three overlapping phases: Run, Grow, and Transform. The "Run" phase of plan is focused on stabilizing and securing day-to-day operations by replacing obsolete hardware and software systems. During this phase, PPL Services will also free up its IT resources for more proactive projects by contracting these more basic IT support operations to a managed services company. The "Grow" phase will focus on preparing PPL Corporation's different utilities and employees to

implement a more cohesive and efficient IT infrastructure. Finally, the "Transform" phase of the plan will focus on bringing PPL Services' IT systems and capabilities into the future.

IV. RUN PHASE

Q. How will day-to-day operations change during the "Run" phase?

A. The Run phase of the IT upgrade strategy, which began in 2025, focuses on making changes that will meet the immediate needs of the Company's employees and customers while freeing up resources to carry out PPL Electric's long term IT goals. This is expected to produce short-term improvements by reducing the number of recurring IT incidents, increasing the number of issues resolved through automated fixes, reducing backlogs, and adding new and improved security services.

Q. How does the Company plan to free up IT employees and focus on long-term goals?

A. The Company has entered into a Managed Services Agreement with a vendor to manage and stabilize its day-to-day IT and cybersecurity operations.

Q. What services are included as part of the Managed Service Agreement?

A. The Managed Services Agreement covers three primary IT functions previously performed by PPL Electric employees: (1) application managed services; (2) managed security services; and (3) infrastructure managed services. By transferring these functions to an outside vendor, PPL Electric expects to reduce IT operations risk, reduce duplication of applications and systems, increase automation, and add new and

improved IT security services, thereby making the Company's systems more secure and more efficient.

Q. How will the Managed Services Agreement create cost-savings?

A. The Managed Services Agreement includes a commitment by the vendor to reduce PPL Electric's IT operations costs for functions within the scope of the MSA by 50% over a five-year span. In addition, the vendor has agreed to partner with PPL Electric to share in the costs to transition to the managed services structure.

Q. How will the Managed Services Agreement enable PPL Electric to focus on its long-term IT goals?

A. By transferring employee time devoted to day-to-day operations and cutting IT operation costs, the Managed Services Agreement will free up PPL Electric's employee capacity for investment in skills training as well as identifying and implementing its new consolidated platforms.

V. GROW PHASE

Q. Why does the IT upgrade plan contain a "Grow" phase?

A. The Grow phase is intended to make sure that the correct IT policies, organizational structures, and talent are in place before PPL Electric makes extensive investments in new operations.

Q. Describe the policies that PPL Electric will implement to ensure that the upgrades to IT systems are cost effective.

A. To use new IT systems to meaningfully improve its operations, PPL Electric will maximize the value the new systems can bring, measure that value, and ensure that employees are positioned to take advantage of value-added systems. To that end, the Grow phase will implement the following policies:

- **Modernize IT Financial Management:** IT Financial Management is a way for companies to track the financial performance of their IT infrastructure. By adopting tools and identifying metrics that will track the performance of its IT systems in real time, the Company will be better able to evaluate the state of its IT infrastructure and the actual benefits produced by different IT system changes.
- **Scaled Agile Framework (SAFe):** PPL Electric will train its employees to implement the SAFe approach. SAFe relies on groups of employees from across different operations teams and prioritizes flexible decision making, collaboration, and solutions that best serve PPL Electric's end-goal. The Company will implement SAFe training for its business, IT, and Field Operations Teams, alongside more conventional IT skills development.
- **Value Realization Office:** The creation of a Value Realization Office, with a staff of individuals dedicated to overseeing the IT upgrades, tracking and reporting the effectiveness of different parts of the plan, and assisting operations teams in implementing these new systems.

- **Assessment and Preparation for New Programs:** PPL Electric is undertaking an organization-wide assessment of its work efficiency and determining the best way to incorporate new IT systems to make its operations more efficient and effective.
- **Skills Development:** PPL Electric is investing in training its employees to adjust to working with the new, consolidated platforms and managed services arrangements, learning how SAFe will function, and implementing uniform cybersecurity best practices.
- **Data & AI:** PPL Electric is actively recruiting individuals who have a background in data analytics and AI to build a team that will be able to determine how to implement new machine learning and AI technologies in a way that meaningfully improves operations.

Q. When will these policies be implemented?

A. While implementing these policies and programs will be an ongoing project, the majority of these policies and organizational changes will be fully adopted by the end of 2025. Programs such as building up the capabilities of the Data & AI value stream and identifying automation efficiencies are expected to be ongoing throughout the implementation of IT upgrades.

VI. <u>TRANSFORM PHASE</u>

Q. Describe the Transform phase of the Company's plan to upgrade IT systems.

A. The Transform phase is the implementation of PPL Electric's selected next-generation IT systems through different value streams, and the creation of a Data and AI team

within IT dedicated to studying advancements in and possible uses for AI and other emerging technologies.

Q. Will the Company implement all of these IT changes simultaneously?

A. No. The Company will roll out platform changes over time, beginning with its CIS and ERP operations.

Q. Has the Company determined which platforms it will use for its CIS and ERP platforms?

A. Yes. The Company has chosen to implement SAP's cloud-based systems as its "wall-to-wall" CIS and ERP platforms.

Q. How did the Company select the SAP platform?

A. PPL Electric issued a request for quotes ("RFQ") to qualified vendors that have experience in the utility industry and have the capabilities necessary to meet current and future needs. PPL Electric then reviewed and evaluated the responses to the RFQ using standardized criteria.

Q. What CIS and CX needs did the Company identify?

A. The Company determined that adequate CIS and CX platforms deployed across all jurisdictional utilities would need the following:

- **Billing:** PPL Electric's billing involves multiple rate structures, such as time-of-use, time variable (real-time pricing), demand-based, and tiered pricing. The CIS

platform must support these complex billing models, ensuring that customers are billed accurately. In addition, automated billing, payment processing through various channels (online, mobile, paper), and integration with financial institutions are critical.

- **AMI & Smart Grid Integration:** The CIS platform must be able to integrate with advanced metering infrastructure ("AMI") technologies. This integration allows for real-time data collection and analysis, supporting load forecasting, outage management, and efficient resource allocation. Processing these large datasets and generating useful recommendations will help the Company maintain grid reliability.
- **Customer Self-Service:** Modern customers expect transparency and control over their utility accounts. PPL Electric's next CX platforms must include intuitive web and mobile self-service portals where customers can view usage data, make payments, and report issues. The systems should also use different communications channels – such as e-mail and SMS text messages– to ensure that customers receive timely notifications about outages, billing updates, and other critical information.
- **Automated Regulatory Reporting:** Given the regulatory landscape, the CIS must facilitate automated reporting to various oversight agencies. An effective regulatory reporting system should provide secure data management, audit trails, and features that help the utility maintain compliance with state and federal regulations. This not only minimizes legal risks but also builds trust with customers and regulators alike.

Q. What risks are managed or mitigated by the implementation of a new CIS?

A. Moving forward with one modern CIS system will address a number of key risks, most importantly, cybersecurity and obsolescence risks with the Company's current systems. A modern, integrated CIS will enable consistent and centralized security procedures across PPL Corporation's operating companies as opposed to the inconsistent approvals and versions they currently work in.

Q. What are the expected capital costs to the Company for the Advanced Customer Operations and Engagement projects?

A. As I noted earlier in my testimony, CIS and CX are considered along with other system upgrades and enhancements as a suite of solutions in a value stream called "Advanced Customer Operations and Engagement." PPL Electric expects to spend $82 million in capital on this suite of solutions, including CIS and CX, during the Fully Projected Future Test Year ("FPFTY"). Capital spending for this area during the Historic Test Year ("HTY") was $73.3 million. Capital spending for this area during the Future Test Year ("FTY") will be $82 million.

Q. What ERP needs did the Company identify?

A. The Company determined that an adequate ERP system would need the following:

- **Financial Management:** An ideal financial management system would enable accounting and budgeting to occur at the same level of detail. The ERP system must support utility-specific financial management functions, including budget and forecasting, as well as multi-entity financial consolidation. Accurate financial

reporting and regulatory compliance are essential for ensuring transparency and stakeholder confidence.

- **Asset and Supply Chain Management:** An ERP platform must offer asset management features for the full lifecycle of an asset. This includes an asset's procurement, maintenance, maintenance scheduling, and eventual replacement planning. Effective supply chain management is vital to ensure that parts and equipment are available at all these stages.
- **Human Capital Management ("HCM"):** An ERP system that incorporates human capital management can streamline workforce scheduling, payroll processing, and compliance with labor regulations. This is especially important for managing the Company's crucial Field Operations. An effective HCM module ensures that the right personnel are available to handle operational tasks.
- **Business Intelligence and Analytics:** PPL Electric's next ERP platform will include analytics capabilities that track key performance indicators ("KPIs"), predict maintenance needs through AI, and support long-term thinking.

Q. Did the Company consider any other factors in selecting a platform?

A. Yes. In addition to these criteria, PPL Electric evaluated the platforms based on their ability to integrate with other systems, vendor support, adaptability to new conditions such as regulatory requirements, and total cost. Additionally, PPL Electric determined that a cloud-based platform was optimal due to overall advantages in support, reduced overhead, and cyber-security support. For example, many vendors are investing in new capabilities and features for cloud-supported products that are not available for legacy

on-premises systems. Cloud-based systems are also advantageous in that system updates are automatically pushed to customers, eliminating the need for scheduling and implementation of updates, some of which may be critical to system security. Cloud-hosted products also offer additional business continuity and disaster recovery capabilities by increasing redundancy and decreasing the costs of conducting disaster recovery testing. Cloud providers offer multiple data centers and include redundant infrastructure to enable secure data storage. This redundancy protects against significant downtime or failure of infrastructure. Cloud-hosted products also decrease dependence on internal resources for disaster recovery testing and planning.

Q. When will the Company implement the new systems?

A. By the end of 2027, the SAP platform will be fully implemented for ERP operations PPL Corporation wide and for CIS operations for PPL Electric. However, portions of this platform will be in service by the end of the FPFTY, which is why there are capital costs associated with the ERP platform are included in this rate case.

Q. What are the expected capital costs of the Company for the planned upgrades to the ERP and other Enterprise Technology?

A. For the Enterprise Technology value stream, which includes ERP but also standard enterprise-level projects, the Company expects to spend approximately $36 million in capital during the FPFTY. Capital spending in this area during the HTY was approximately $11.6 million. Capital spending in this area during the FTY is expected to be approximately $37 million.

Q. What other IT infrastructure improvements will the Company implement?

A. Over time, all PPL utilities will implement additional changes to customer service interfaces and across grid and field operations. On the Customer side, the Company plans to create more integrated customer experience ("CX") platforms that better facilitate self-service for customers and allow them to switch seamlessly between phone, mobile app, and web or electronic communications with the Company. This will include upgrades to the current IVR systems.

For field operations, the Company plans to implement updated systems that will modernize field-time entry, enable real-time field information sharing by its employees, and will examine the use of predictive technologies to improve vegetation management.

Finally, the Company's grid and pipeline operations plan to unify its GIS systems with PPL Corporation's other jurisdictional utilities, use predictive weather models to better assess system risks, and employ the use of drones for asset inspections.

Q. Has the Company determined what system it will use to implement these new improvements?

A. Not yet, but we are nearing final selection of some systems that will serve the functions described above. We are continuously monitoring industry implementation of technological improvements and – as with the ERP and CIS platforms – determine the criteria for selecting the right systems.

Q. What are the expected capital costs to the Company for the planned upgrades to IT systems to support Grid & Pipeline and Field Operations and Asset Management?

A. For the Grid and Pipeline of the Future value stream, the Company expects to spend approximately $7 million in capital during the FPFTY. Capital spending for this area during the HTY was approximately $30 million. Capital spending for this area during the FTY is expected to be approximately $23 million.

For the Field Operations and Asset Management value stream, the Company expects to spend approximately $9 million in capital during the FPFTY. Capital spending for this area during the HTY was approximately $16 million. Capital spending for this area during the FTY is expected to be approximately $20 million.

Q. How do you plan to manage reliability risks from implementing new technologies?

A. Given the critical role that the Company serves and the importance of IT systems in supporting that role, careful evaluation of emerging technologies is even more important. The goal of the Transform initiative is not to place the Company on the bleeding edge of technological advancement – it is to carry out long-term, thoughtful assessments and implementations of emerging technologies and their use cases. By thinking about transformative technologies early and carefully, we will be positioned to implement any technological innovations in a way that makes financial and practical sense for the Company and its customers.

Q. How will AI be utilized in the Transform phase of the upgrade plan?

A. Developments in AI include promising technologies that may revolutionize grid management, cybersecurity, customer engagement, and data processing. If these technologies live up to their billing, the potential benefits to customers in the form of savings and operational efficiency will be significant. However, the Company's top priority remains the safe and reliable delivery of energy to customers, and there are still serious questions about these technologies that must be resolved before they can be relied on in sensitive parts of operations.[1] Therefore, the Company is committed to closely studying industry use-cases to determine where AI can create efficiencies, and where it creates unacceptable risks.

Q. Are there any areas where the Company expects to implement AI?

A. Yes. PPL Electric believes that there are ways to immediately free up resources using AI and other automation systems to carry out low-level, time-consuming, and repetitive tasks. These include cataloguing incidents, maintaining data sets and processing data to generate reports, managing login credentials and user access, and fixing and patching routine IT problems. In addition, the Data & AI team will use AI to examine asset planning and look for other organization-wide efficiencies.

[1] *See DOE Delivers Initial Risk Assessment on Artificial Intelligence for Critical Energy Infrastructure*, DOE (Apr. 29, 2024), https://www.energy.gov/ceser/articles/doe-delivers-initial-risk-assessment-artificial-intelligence-critical-energy.

Q. What are the expected capital costs to the Company for the planned upgrades to IT systems to support Data & AI and any other IT Infrastructure?

A. For the Data & AI value stream, the Company expects to spend approximately $9.1 million in capital during the FPFTY. Capital spending for this area during the HTY was approximately $3 million. Capital spending for this area during the FTY is expected to be approximately $6.5 million. For the Infrastructure and Other value stream, the Company expects to spend approximately $17 million in capital during the FPFTY. Capital spending for this area during the HTY was approximately $12 million. Capital spending for this area during the FTY is expected to be approximately $20 million.

VII. CYBERSECURITY

Q. What is the primary goal of the Company's cybersecurity operations?

A. The primary goal of the Company's cybersecurity operations is to protect critical infrastructure, which includes grid operations and the operational technologies and the IT systems that keep these operations running.

Q. What is the current state of the cybersecurity landscape for utilities?

A. Like the rest of its business operations, the current cybersecurity landscape for utilities has been complicated by new technologies such as interconnected management systems and smart grid systems. These interconnected technologies produce new layers of sensitive data containing customer and business information such as personal data, usage information, time of use information, and other information that can be exploited by savvy threat actors. Utilities in general are susceptible to cyberattacks due to their

broad geographic footprint and the number of "smart" devices deployed in the field and the interdependence between those devices and the software required to make them valuable.[2] They are also targets for sophisticated cyber criminals and nation states because of the potential scope of disruption that can be caused by a successful cyberattack.

In short, cybersecurity incidents pose tremendous risks to utilities and their customers and have the potential to result in disruption of energy delivery, destruction of physical and cyber assets, exposure of sensitive business and customer data, and disruption of day-to-day business operations, among other risks.

Q. What common cybersecurity threats does the Company experience?

A. The Company is generally faced with two major forms of cybersecurity threats. Computerized attacks, such as malware and ransomware, are designed to exploit vulnerabilities in the Company's IT systems to extract information or halt operations. Social engineering attacks, such as phishing, attempt to deceive employees or others with access to sensitive information or system access information into revealing that information to gain unauthorized access to systems. These two types of threats are often used together – for example, a social engineering attacker may include malware in a document, or a computerized attack may have been set up by obtaining sensitive information about IT systems through social engineering.

[2] E.g., The energy-sector threat: How to address cybersecurity vulnerabilities. | McKinsey.

Q. Please explain how cybersecurity strategy has evolved to combat these new threats.

A. In the past, utilities typically viewed cybersecurity as a one-time investment – vendors sold technology that met perceived threats, utilities purchased these solutions, and they then updated them as needed. Today, cybersecurity requires continuous attention, maintenance, employee training, and updates. Given the Company's reliance on its IT infrastructure to run their critical infrastructure, cybersecurity is now a central focus of our security operations, and a regular topic of discussion for all of the Company's operations.

Q. Does the current IT infrastructure contain vulnerabilities that could be exploited by threat actors?

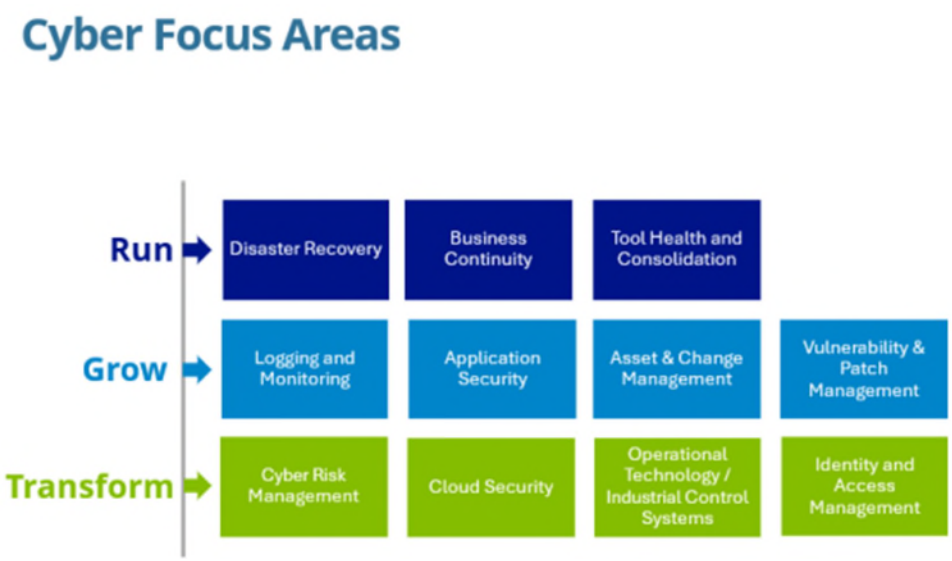
A. Yes. Certain potential vulnerabilities were identified in PPL Electric's overall review of its systems. Many of the identified issues stem from the absence of a consolidated IT infrastructure with standardized processes and information access policies. As long as the Company maintains different systems across operating companies, many of these vulnerabilities will continue to exist.

Q. Will the planned IT upgrades address these vulnerabilities?

A. Yes. Overall, the planned upgrades will improve cybersecurity across the PPL Corporation utilities by consolidating all IT systems, which will mitigate many of the risks identified in PPL Electric's overall review of its systems. In addition, PPL Electric will reassess and strengthen different parts of cybersecurity infrastructure during each stage of the upgrade plan.

Q. Please explain how the different phases of the planned upgrades will support the Company's cybersecurity infrastructure.

A. The "Run," "Grow," and "Transform" phases of the upgrade plan will support the Company's cybersecurity infrastructure. In the "Run" phase, through its managed services agreement, the Company will solidify its recovery planning operations, which will ensure that in the event of an incident the Company will be capable of restoring its systems. The Company will also assess the different cybersecurity tools in use and consolidate them into one modern cybersecurity toolkit. As the upgrade plan moves into the "Grow" phase, we will assess application security, develop better protocols for vulnerability management and threat monitoring, and invest in cybersecurity skills training for employees. These are intended as organization wide preparations to make it easier to implement future cybersecurity programs. In the "Transform" phase, once a set of uniform protocols and systems is in place, our cybersecurity operations will implement advanced cybersecurity risk management, cloud security programs, more advanced identity and access management systems, and investments in specialized staff to secure the Company's operational technology. A visual depiction of the plan is included below:



Q. Does the Managed Services Agreement include cybersecurity protection?

A. Yes. Although the Company plans to maintain its own technology security team, the Managed Services Agreement will help the Company with additional cybersecurity resources for 24x7 security monitoring and detection, along with disaster recovery and business continuity operations when faced with cybersecurity threats or incidents.

Q. What are the expected capital costs to the Company for the planned upgrades to the cybersecurity value stream?

A. The Company expects to spend approximately $8.4 million in capital for cybersecurity initiatives during the FPFTY. However, once the systems and processes described in my testimony are fully implemented, the capital costs for cybersecurity are expected to decrease. Capital spending in this area during the HTY was approximately $3 million. Capital spending in this area during the FTY is expected to be approximately $8.1 million.

VIII. BENEFITS OF PLANNED IT UPGRADES

Q. Will the planned IT upgrades create benefits for the Company's customers?

A. Yes. While the primary motive for the upgrades is the long-term security and stability of IT systems and the Company's critical infrastructure, they will also create long-term benefits for the Company's customers. PPL Electric witness Lisa Norden summarizes the customer-services benefits of the upgrades in more detail in her testimony (PPL Electric St. No. 18), but they include new and enhanced self-service options for customers that will operate across integrated platforms, along with the ability for customers to begin interactions on one device and continue on another device.

Q. How will the upgrades drive operational efficiencies that will benefit customers?

A. The upgrades are expected to achieve the following operational efficiencies, among others: (1) support and licensing of multiple systems and efficiencies through centralized support at the PPL Corporation level; (2) streamlined implementation of new system functionality across all operating companies, including potential implementation of AI advancements; (3) reduction in manual data reconciliation and data collection to support enterprise-wide insights and analysis; (4) billing and process automations and handling time efficiencies for customer services operations; (5) reduction in clerical, engineering, and scheduler manual administrative work to support field operations; and (6) overall reduction in system maintenance and manual process for enterprise services.

Q. Does this conclude your direct testimony?

A. Yes, it does.

Appendix A

DANIEL JOHNSON

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CHIEF TECHNOLOGY OFFICER

Technology Innovation | Revenue Growth | Cost Control | Process Improvements | Team Leadership & Development

Innovative technology executive offering a proven record of success directing global teams, developing, and leading a forward-looking support structure and scalable infrastructure, along with delivering an architecture that fully aligns with business needs while allowing future development and growth. Valued for providing technical leadership for enterprise systems and security architecture, engineering, and implementations, specializing in digitization, automation and operational streamlining. Demonstrated ability to build and lead technical and non-technical teams that deliver high-performance in the maintenance, management, and enhancement of secure and stabler computing environments. Highly purposeful and driven by data-driven decision-making, consistently striving for measurable results and continuous improvement.

Core Competencies

- IT Strategy Development
- Information Security
- Enterprise Implementations
- Artificial Intelligence (AI)
- Technical Project Management
- Solution Design, Testing, Deployment
- Enterprise Vendor Management
- Disaster Recovery / Business Continuity
- Cross-Functional Team Leadership
- IT Governance
- Service Delivery
- Mergers & Acquisitions
- Process Optimization & Automation
- Budget Planning / Management
- Executive & Board Presentations
- Public & Private Clouds
- DevOps / Data Center Virtualization
- Data Analytics & Insights

Professional Experience

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Chief Information Officer

Manage an organization of over 500 individuals with an annual IT budget exceeding $450 million. Responsible for innovation, digital technology, customer technology, field operations technology, grid-pipeline-generation technology, enterprise technology, infrastructure and technology operations, and Agile transformations. Supervise all technologies, applications, enterprise architecture, including security and middleware, data analytics, and AI platforms. Lead a team of 7 senior management professionals.

- Delivered technology solutions for a $9B US utility business offering a wide range of products and services across Kentucky, Pennsylvania, and Rhode Island.
- Implementing a 5-year IT reinvention strategy with an investment of $1.5 billion to enhance digital customer experience, modernizing grid and field operations, adopting a cloud-first infrastructure, enabling data-driven decision making, upgrading ERP systems, and establishing an agile IT operating model.
- Achieving a reduction in net operating costs, with projected IT Operations and Maintenance (O&M) savings of $128 million over five years. These savings are anticipated to be realized by 2029 through strategic optimization and cost management initiatives.
- Stabilized IT operations and drove operational excellence by targeting a 10% reduction in Mean Time to Recover (MTTR) from incidents by Q4 2025, enhancing system reliability and response efficiency.
- Enhanced planning and delivery effectiveness by advancing SAFe Agile practices, targeting the launch of 20+ Agile Release Trains (ARTs) by 2026 to drive enterprise agility and alignment.
- Increased financial visibility and transparency by driving a 3x improvement in speed to financial and value insights in 2025, enabling faster, data-driven decision-making.
- Upskilled the workforce by launching 20+ technology learning paths by 2026, fostering continuous learning and strengthening organizational technical capabilities.
- Enabling growth and innovation by driving a 4x increase in capital allocation toward growth-focused investments by 2029, aligning funding with strategic priorities.
- Improved ease of doing business for customers and colleagues by driving 85%+ adherence to out-of-the-box functionality and delivering a unified technology platform to enable a consistent colleague experience by 2025.
- Delivering business outcomes across value streams by enabling $261 million in IT reinvention lead Operations & Maintenance (O&M) savings over 5 years, aligning technology transformation with enterprise cost optimization goals.

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Chief Technology Officer and Head of Technology

Directed an organization of 2,800+ individuals with an annual $400+ MM IT budget, overseeing innovation, divisional CIOs, digital technology, enterprise technology, technology operations, and Agile transformations. Oversee divisional CIOs, enterprise technologies, all applications, enterprise architecture, including security and middleware, data analytics, and AI platforms. Manage a team of 8 senior management professionals, including one in India. Serve as a voting member of strategic investment leadership team.

- Delivered technology solutions for a $12B insurance business offering a wide range of products and services.
- Evolved a technology portfolio spanning 5 decades, including systems such as a policy admin system built 52 years ago and the recently launched digital consumer business, GuardianDirect.com.
- Led the modernization of workplace technology by implementing Office365, streamlining communication and collaboration tools, and enhancing productivity across the organization.
- Spearheaded the innovation of the desktop experience by introducing Macs, providing users with a more intuitive and efficient computing environment while ensuring compatibility with industry-standard software and tools.
- Orchestrated the migration of 80% of applications to cloud-based platforms, leveraging the scalability, flexibility, and cost-efficiency of cloud computing to modernize the organization's technology infrastructure.
- Established a robust data lake on cloud infrastructure, enabling advanced data storage, processing, and analysis capabilities to drive informed decision-making and support data-driven initiatives across the organization.
- Significantly enhanced reporting and analytics capabilities by implementing over 30 machine learning models, empowering the organization with actionable insights and predictive analytics to drive strategic decision-making and operational efficiency.
- Successfully migrated the customer experience to digital platforms, expanding the organization's digital footprint to over 25 million customer touchpoints, resulting in increased accessibility, streamlined interactions, and enhanced customer satisfaction.
- Integrated digital technologies into various aspects of business process, operations, and customer experiences.
- Spearheaded the use of technologies including cloud computing, data analytics, artificial intelligence, and automation to enhance efficiency, agility, and innovation, resulting in significant increases in digital adoption and digitally enhanced capabilities.
- Drove a cloud-first strategy, leveraging 120+ Software-as-a-Service solutions, migrating 80% of total applications to AWS, and achieving the highest levels of system stability over the past 20 months.
- Enabled a truly data-driven organization with advanced analytics, intelligent automation, data visualization, and reporting.
- Supported the collection, processing, and scheduling of data to inform human and automated business decision making, including claim fraud detection and predictability of claim incidence.
- Implemented artificial intelligence-enabled solutions across the enterprise including automated digital customer experience, cognitive agents, process optimization, digital enrollment, computer vision for dental claims review, and email automation.
- Fostered a culture of innovation, cultivating strong partnerships, hackathons, thought exchanges, and technology roadmaps, resulting in the submission of 4450+ ideas and the launch of new capabilities benefiting consumers and colleagues.
- Worked closely with the business teams to launch over 100 teams, 39 of which are organized into 8 Agile Release Trains.
- Trained over 3800 resources with 60+ employees certified as SAFe professionals, resulting in an average team happiness rating of 4 out of 5.
- Collaborated with deal teams to identify and diligence potential direct investments in start-ups, prototype and pilot commercial solutions, and leverage insights for Guardian’s core businesses.

2007 – 2013 • NBC UNIVERSAL, COMCAST • New York, NY

Chief Technology Officer and Senior Vice President

Led a technology organization of 800 individuals and managed an annual budget of $190 MM, overseeing architecture, engineering, and 24/7/365 operations for all technology, from desktop to data center. Implemented an IT Service Provider model, fostering collaboration across digital, workplace, software, platform, infrastructure, service delivery, and service management teams.

- Provided cutting-edge technology solutions for a $26B media & entertainment business spanning 10 industries and 40+ brands, with major operations in New York, Los Angeles, Washington DC, Miami, and London.
- Led the evolution of a robust technology portfolio encompassing 120 projects, 800 applications, 2,300 application platform instances, 8,000 servers, 11 petabytes of storage, 5 data centers, and 2,800 network devices connecting 26 countries with 500 circuits and 40,000 desktops, tablets & smartphones.

- Spearheaded the 5 most productive years for Technology during historic times, delivering over 600 business initiatives, including high-profile events such as the Super Bowl, (5) Olympic Games, (5) US Elections, SAP ERP, Ad Sales Upfronts, Universal & Comcast Integrations, and prevented 35,000 defects from being released into production.
- Partnered with NBC Olympics to design, build, and support technology solutions for the 2012 London, 2010 Vancouver, 2008 Beijing summer and winter games, ensuring rapid deployment and flexibility to deliver cost-effective content acquisition, production, and distribution solutions.
- Collaborated closely with the NBC News Elections team to provide uninterrupted event coverage support for 200+ hours during 22 Live Primaries, ensuring 100% uptime during the 24-hour studio coverage for Super Tuesday, resulting in significant cost savings through innovative network solutions.
- Introduced fresh perspectives on modernizing the technology portfolio, creating flexibility, reducing costs, and enhancing performance. Implemented full-stack application private cloud solutions, achieved $15MM in savings, and drove adoption of Enterprise Data Warehouse environment across key business areas.
- Successfully leveraged public and private cloud technology to host services related to human resources, payroll, employee benefits, and corporate systems during the NBCUniversal and Comcast merger, driving innovation and improving financial performance.
- Collaborated with business partners to consolidate worldwide financials, supply chain, and human resource systems into a centralized SAP system, ensuring compliance with banking and reporting standards and providing a seamless solution for multiple currencies, time zones, and languages.
- Worked closely with the Ad Sales and Research team to improve data warehouse loads by 25%, streamlining access to critical ratings and sales data, optimizing data schemas, and enabling informed decision-making on $6 billion of revenue.
- Introduced game-changing technologies at every layer of the technology stack, including enterprise data warehousing (Teradata), virtualized desktops and servers (VMWare), SAN Replication (RecoverPoint), backup deduplication (Data Domain), Nexus network switching (Cisco), and core WAN (ASR 9000).

2004 – 2007 • NBC UNIVERSAL, GENERAL ELECTRIC (GE) • New York, NY

Vice President, Technology Governance

Established and spearheaded the inaugural Technology Governance organization at General Electric, overseeing a global team of 80 individuals and managing a sizable $15MM budget. Cultivated strategic partnerships with senior business leaders, leveraging four years of relationship-building to gain insight into their challenges and devise optimal technical solutions. Directed Information Security, Quality Operations, 24/7/365 IT Operations Center, Technical Account Management, and International service delivery to ensure operational excellence and client satisfaction.

- Pioneered and enforced compliance for critical processes, including Technology Green Light (NTI), Technology Stack Standardization, Top 40 (Demand Management), Bottom 10, 2-Minute Drill, Design Reviews, Organizational Maturity, Change Control, Long-Term Triage, and Resource Allocation, ensuring adherence to industry standards and best practices.
- Drove the consolidation, design, and implementation of regional core compute solutions across multiple regions, resulting in a substantial annualized savings of $11MM. Enhanced the compute infrastructure in Washington DC by significantly boosting bandwidth and storage capacity, consolidating compute functions, refreshing network components, and migrating to a new IP core at News Channel. Successfully delivered a $1.4MM project focused on technology and operations consolidation for NBC News, CNBC Europe, and Universal properties based in London.
- Headed the integration of Media Technology, facilitating the acceleration of Digital Media growth by consolidating Internet & Broadband, Software Development, and Air & Production technology teams, and transitioning over 250 personnel into new roles.
- Orchestrated the infrastructure divestiture for TVS Media General, facilitating the sale of four sites for $600MM and ensuring seamless transition within 61 days of the announcement. Completed the extensive planning required to sustain services post-close or transition systems from NBCU to MG control, minimizing disruption to the stations' operations.
- Led the integration of iVillage for NBC Universal with a budget of $2.8MM, streamlining back-office infrastructure, launching new business initiatives, and providing technical solutions for channel expansion and divestiture, all while optimizing resources and maximizing efficiency.
- Oversaw CTO service delivery for Olympic Games in 2006 Torino and 2004 Athens, collaborating with centralized technology teams and the NBC Olympics team to build a robust infrastructure supporting online, event, and remote operations.
- Steered the increased utilization of shared services within the Television Operations & Production Services organization, optimizing projects such as Artworks, Today Show HD, WNBC HD, NFL HD, Edit CoE, Elections 2006, Start-Over (Time Warner), Disaster Recovery, NOC Firewall Audit, and Media Content Distribution for NBC Network Projects.

2000 – 2004 • GENERAL ELECTRIC (GE) • New York, NY

Client CIO, Business Solutions

Headed a dynamic team of 110 contractors and employees, managing a substantial $17MM budget while spearheading IT strategy, software development, business digitization, technology rationalization, and Six Sigma delivery for the GE Energy Products Commercial and Finance divisions, driving operational excellence and fostering innovation.

- Quarterbacked the digitization of a $900MM China deal involving 5 customers, 4 design institutes, and 2 joint ventures, establishing infrastructure, implementing applications, and providing comprehensive training and support across 9 locations. Empowered 40 design reviews over 5 months, yielding significant $1MM savings. Leveraged the success of the China Bundle Buy digitization to develop and deploy a model for European projects, resulting in $3MM in savings in 2004.
- Managed the stabilization of the Customer Collaboration tool, the most accessed application on gepower.com, catering to over 20,000 registered users, 12,500 unique users, and 1.4MM page views per week. Enabled $12MM in savings in 2002 by renegotiating supplier contracts, achieving a 25% reduction in license payments and a decrease in on-going maintenance from 20% to 13% of the license fee. Led a cross-functional team to stabilize performance and availability, improving response time by 24% and decreasing variation by 68%.
- Conceptualized and implemented the pioneering Materials Management (eTag) program, recognized as the leading use of RFID technology for Asset Management in the industry and featured in Info Week. Forged a strategic partnership with IBM for a for-profit collaboration, highlighting a keen ability to leverage industry-leading technology for operational excellence.
- Achieved a remarkable 50% reduction in fixed costs, amounting to $1MM in 2003, through the strategic rationalization of applications, scope reduction to break-fix, and leveraging GDC contractors, demonstrating a strong commitment to enhancing efficiency and optimizing resources.

Education & Certifications

Double Master of Business Administration (MBA) Information Systems and Finance
Fordham University, New York, NY

Bachelor of Science, Management Information Systems (MIS)
LeMoyne College, Syracuse, NY

Training & Professional Development

Guardian: Justice, Equity, Inclusion, and Diversity (J.E.D.I) Master
Six Sigma Certification: Certified Black Belt, led team delivery of $1MM in savings over 15 projects (2001-2003)
Executive Leadership: Graduated Experience Information Management Programs (2021)
GE Crotonville: Attended several leadership training courses (2000-2006)

Professional Affiliations

Member, NPower National Advisory Council (Creates pathways to economic prosperity by launching digital careers for military veterans and young adults from underserved communities.)
President, Bethlehem Lacrosse Club (a 501c3 organization that provides an enjoyable development experience with the program while learning lacrosse for boys and girls from Kindergarten to 6th grade.)

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 20

Direct Testimony of James Conrad

Topics: Electric Vehicles

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is James Conrad, and my business address is 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") as Senior Director of T&D Smart Grid & Automation.

Q. What are your responsibilities as Senior Director of T&D Smart Grid & Automation?

A. As Senior Director of T&D Smart Grid & Automation, I direct several teams that support the Company: PPL Electric's Distribution Control Center ("DCC") Engineering team that supports the Company's ADMS system and its advanced applications; the Company's Transmission and Distribution ("T&D") Supervisory Control and Data Acquisition ("SCADA") team that provides engineering and programming of remote devices; the Company's Distribution Automation team that performs programming of pole-top device controllers; its DER Management team that supports the PPL Electric Distributed Energy Resources ("DER") Management Pilot Program; and the Company's team that sets the enterprise strategy for integrating DERs and two-way power flow into the Distribution system.

Q. What is your educational background?

A. I received a B.S. degree in Electrical Engineering from Pennsylvania State University in May 2005 and a Master's degree in Systems Engineering from Pennsylvania State University in December 2010.

Q. Please describe your professional experience.

A. I have worked at several companies since I graduated from Penn State in May of 2005, including 13 years in the energy industry and 7 years in the defense industry. Below is a list of my positions since joining the Company in 2016.

- January 2016 – November 2016 – Senior Engineer at PPL Electric – I was responsible for developing Engineering and Construction Specifications, programming, and work methods, primarily around remote-operable Distribution sectionalizing devices.
- November 2016 – December 2018 – Supervisor of Distribution Standards at PPL Electric – I led a group of engineers responsible for creating Engineering and Construction specifications for Distribution system hardware.
- December 2018 – June 2020 – Manager of Relay Test at PPL Electric – I led a group of 50 supervisors, engineers, and technicians supporting the testing, troubleshooting, and installation of relay equipment at Distribution and Transmission substations.
- June 2020 – April 2021 – Manager of Distribution Control Center at PPL Electric – I led a group of 50 supervisors, operators, and dispatchers supporting the 24/7 real-time operation of the electric distribution grid, which included storms and emergent work.

- April 2021 – May 2022 – Director of Distribution Operations at PPL Electric – I led a group of about 120 operators, linemen, and engineers. This group was responsible for overseeing the 24/7 operation of the electric distribution grid, which included storms and emergent work. My duties also included work towards the Company's DER Management Pilot and emerging strategies and technologies.
- May 2022 – September 2024 – Director of IT Product at PPL Services Corporation – I oversaw an IT product portfolio including Asset Management, Electric Control, and Gas Management applications. My duties included successful implementation and integration of these technologies at Rhode Island Energy as part of PPL Corp.'s acquisition from National Grid.
- September 2024 – present – Senior Director of T&D Smart Grid & Automation – My job responsibilities are listed above.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to describe the Company's proposed Electric Vehicle ("EV") Time-of-Use ("TOU") Charging Rebate Program, which is designed to help ensure that the distribution system is prepared to handle the challenges presented by EV charging.

Q. Are you sponsoring any exhibits in this proceeding?

A. No.

II. ELECTRIC VEHICLES

Q. Please describe the challenge that EVs pose to the distribution system.

A. As EV adoption accelerates across Pennsylvania, it presents both opportunities and significant challenges for PPL Electric, particularly in how the Company plans, operates, and invests in its distribution system. While EVs represent a critical step toward decarbonizing the transportation sector, their widespread adoption introduces new dynamics that were not contemplated in traditional electric load growth models or infrastructure design standards.

At present, the most significant operational impacts can stem from load variability, unpredictability, and congestion risks at the distribution level. EV charging behavior (particularly residential Level 2 charging during evening hours) tends to increase net load during PPL Electric's peak demand periods. This can create operational stress on local feeders and substations such as increased transformer loading, especially in high-adoption neighborhoods. While this evolution requires careful planning and investment, it also presents the potential to improve grid flexibility, reliability, and overall system efficiency.

Q. What is the Company doing to meet future challenges to the grid presented by vehicle electrification?

A. To help mitigate future impacts of EV charging on the PPL Electric distribution grid, particularly during peak periods, the Company is proposing a Residential EV TOU Charging Rebate program.

Q. Please provide a description of the Company's proposed Residential EV TOU Charging Rebate program.

A. The program's parameters are set forth in the proposed retail tariff submitted in this proceeding (see PPL Electric Exhibit GEO-1). As described therein, program participants will agree to charge their EVs using Level 2 chargers during the off-peak hours established for this program (i.e., 4:00 PM to 7:00 PM in the summer months of June, July, and August, and two daily periods in the winter months of December, January, and February - 6:00 AM to 9:00 AM and again 6:00 PM to 8:00 PM). Customers will register for this program through the Company's website, and their charging sessions will be verified via approved telematics, Level 2 EV chargers, or both. Scheduling the charging sessions will be the customer's responsibility.

If the customer conducts at least 80% of their charging during the off-peak hours in the applicable billing period, the Company will provide a flat rebate of $10 to the customer in each billing period for which the criteria are met. All residential customers who own or purchase an EV will be eligible for the program, provided their EV charging is conducted with equipment that is on a list of compatible equipment certified by the Company. The program will be open to all residential EV owners for participation, but the participation will be capped at 2,000 customers. Additionally, PPL Electric may conduct targeted marketing to customers in areas where EV growth is forecasted to start causing system constraints in the next 5-7 years.

Q. Why is the Company proposing this program?

A. First, the program could help mitigate the operational challenges that EV charging poses to the distribution system and potentially defer distribution system improvement projects, the costs of which are passed onto customers. Although residential EV interconnections typically do not require system upgrade costs to be borne by the customer; if installed in large enough quantities, residential EV charging could cause constraints on the distribution system that are traditionally alleviated by new capacity projects on feeders and substations – thereby increasing the cost to all customers. However, given the nature of EV charging, the grid likely only needs to serve this type of load for short periods. As such, if PPL Electric planners were confident that EV charging would occur substantially off-peak, capacity projects could potentially be deferred.

Second, the program could help determine the capability to shift load caused by EV charging, enable PPL Electric to gather data on the magnitude of load that can be shifted through customer incentives, and help develop future EV charging programs or adjustments to this program as tools that can improve grid reliability.

Q. Describe the data collection and verification that the Company plans in connection with this proposed program.

A. Charging session validation and data collection will be conducted via approved telematics or Electric Vehicle Supply Equipment ("EVSE") platforms. Customers will authorize data collected to be used by the Company for internal planning and operational purposes. Data collected as part of this program will be used by PPL Electric's

engineering teams to improve planning practices, update standards and improve operational efficiency. Some examples of the ways in which this data may be used include: (1) determining EV charging load shapes, peak kW loading, and kWh capacity; (2) identifying or confirming the location of EV charging and associated growth rates for more accurate load forecasting and project planning; and (3) forecasting day-ahead load and associated distribution system constraints.

Q. Are you aware of similar programs that other electric utilities have implemented?

A. Yes. PPL Electric's proposed Residential EV TOU Charging Rebate program is informed by other utilities' residential EV charging programs that both relieve grid strain and provide consumer incentives. For instance, Duquesne Light Company's Smart Charging Rewards program offers up to $80/year to customers by pausing their EV charging during up to 15 summer events.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 21

Direct Testimony of Jason Hunt

Topics: **Economic Development**

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Jason Hunt, and my business address is 320 Market Street, 4th Floor, Strawberry Square, Harrisburg, 17101.

Q. By whom are you employed and in what capacity?

A. I am employed as Manager of Business and Economic Development by PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation.

Q. What are your responsibilities as Manager of Business and Economic Development?

A. As the Manager of Business and Economic Development, I work to help companies locate and expand their businesses within PPL Electric Utilities Corporation's ("PPL Electric" or the "Company") service territory. In this role, I work in partnership with consultants, economic developers, and state government stakeholders.

Q. What is your educational background?

A. I have a Bachelor of Arts degree in Political Science and History from Duquesne University. I also have a master's degree in international relations from the University of Chicago.

Q. Please describe your professional experience.

A. Prior to joining PPL Electric in 2024, I served as the director of international business attraction for the Pennsylvania Department of Community and Economic Development's Office of International Business Development ("OIBD"). On the OIBD team, I oversaw authorized investment representatives abroad and a team of project managers in Harrisburg. This group worked with partners across Pennsylvania to help international companies to choose Pennsylvania for their U.S. business expansions. Before joining OIBD in 2016, I worked in Washington, D.C. for four years, where I focused on international economic development, peacebuilding, and foreign policy in roles with the United States government and internationally focused nonprofits.

Q. What is the purpose of your testimony?

A. I will testify about the Company's economic development proposal, which will help support communities and spur economic development in PPL Electric's service territory.

Q. Are you sponsoring any exhibits in this proceeding?

A. No.

II. ECONOMIC DEVELOPMENT

Q. What is the Company's economic development proposal in this proceeding?

A. PPL Electric proposes to implement its Opportunity Pennsylvania Program, which is a proactive initiative to support communities in securing funding through the

Pennsylvania SITES ("PA SITES") initiative and other state, federal, or regional programs. In total, the economic development proposal would have an annual budget of $400,000.

Q. Why is economic development important to the Company's customers?

A. Economic vitality in the communities served by PPL Electric is critical, and I believe that the Pennsylvania Public Utility Commission has an important role to play in furthering economic development. Economic development ensures better-paying jobs for families, increased tax revenues for local governments, and an overall higher quality of life for residents. By supporting business attraction, retention, and expansion through reliable infrastructure and strategic partnerships, PPL Electric can help foster sustainable growth and prosperity across its service territory.

Utility investment in economic development directly benefits customers by creating stronger, more resilient communities and a more efficient, cost-effective electric system. When utilities extend electric infrastructure to support new business sites, those upgrades—whether to transmission lines, substations, or distribution networks—often do not just serve the new customer. They can improve reliability and resiliency for the entire system. Every investment in the grid has the potential to reduce outages, enhance service quality, and prepare the system for future growth.

Also, as new companies connect to the grid, they increase overall system utilization, which helps spread fixed costs across a broader customer base. This helps put downward pressure on rates and improve affordability for all customers. In other words, a more efficiently used grid is a more cost-effective one.

The benefits extend well beyond the technical upgrades. The proposed Opportunity Pennsylvania Program is intended to support the Company's communities by catalyzing site development across both developed and underserved regions. It is designed to attract new industries that generate jobs and stimulate local economies. Construction activity alone creates demand for materials, contractors, and services. Once operational, these businesses require everything from logistics and legal support to restaurants and retail—creating opportunities for small businesses and entrepreneurs to grow.

For residential customers, especially in areas that previously lacked major employers, this means access to new career paths, workforce training, and higher household incomes. Property values often rise in areas experiencing infrastructure investment and economic growth, giving homeowners increased equity and communities a stronger tax base. That, in turn, supports better schools, emergency services, and public amenities.

In short, utility investment in economic development is not just about powering new businesses, it is about empowering opportunity. It strengthens the grid, supports affordability, and helps communities thrive.

Q. What are some of the factors impacting economic development and site selection today?

A. Site selectors, or site selection consultants, are professionals that help companies find new business locations and they are widely recognized as influencers and experts in the economic development field. In a recent study done by the Site Selectors Guild, a trade

association for site selectors, utilities/infrastructure was the number one factor impacting the manufacturing site selection last year. Large manufacturing projects and data centers became more prevalent within the last year and a half, and these projects are the primary drivers of the site selectors feedback. Workforce/labor availability was the second most noted factor, followed by the availability of development-ready sites.

Q. What is the Company proposing to help address some of these concerns?

A. PPL Electric commissioned a third-party analysis in 2024 to better understand how these national dynamics were playing out in its service territory. This study identified opportunities and challenges from an economic development and site selection perspective. One key finding was that PPL Electric's service territory had few high-quality industrial sites being marketed. Additionally, the territory was underrepresented in the first round of PA SITES awards from the Pennsylvania Department of Community and Economic Development, largely due to uncompetitive or absent applications. Recognizing this gap, PPL Electric aims to encourage economic development by helping communities prepare stronger applications and improve site readiness, thereby creating more sites for impactful investment projects and ultimately driving long-term growth and regional vitality.

Q. What is the Opportunity Pennsylvania Program?

A. The Opportunity Pennsylvania Program is a proactive economic development initiative that offers two key forms of support to communities within PPL Electric's service

territory: (1) reimbursement funding for completed site development work; and (2) technical assistance to help communities secure additional state and federal funding.

Under this program, PPL Electric would provide direct reimbursement funding to local governments and nonprofit economic development organizations to support site studies, due diligence, and infrastructure improvements. These grants would not only prepare strategic sites for future development but also serve as private sector match funding—an important criterion for PA SITES competitiveness.[1]

In addition, the program would fund expert consultants or grant writers to help communities—especially those with limited capacity—to prepare and submit competitive PA SITES applications. This technical support would enable communities to improve existing sites or gain control of strategic land, increasing their readiness for future development. As PA SITES funding is time-limited, this technical assistance ensures communities can act quickly to access available dollars. If successful, this support could be extended beyond PA SITES lifespan and adapted to help communities pursue other state or federal funding opportunities.

The Opportunity Pennsylvania Program is modeled after a successful program implemented by the Company's regulated affiliate utilities, Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU"), in Kentucky. The affiliate utilities have been recognized as top utilities in economic development by *Site Selection Magazine* in 12 of the last 15 years. While PPL Electric's operations are structured differently here, the Company plans to build on its affiliates' experience and implement many of the best practices they have developed to position PPL Electric's

[1] https://dced.pa.gov/programs/pennsylvania-strategic-investments-to-enhance-sites-program-pa-sites/

communities for growth and investment. In particular, the program in Kentucky is a reimbursement grant program. For the Opportunity Pennsylvania program, however, the Company proposes adding a technical assistance component, aimed at directly addressing some of the weaknesses identified by the above-referenced third-party analysis. Specifically, communities in PPL Electric's service territory with land available are not taking full advantage of the PA SITES funding that is only available to them for a limited time. Many communities in PPL Electric's service territory do not have the level of site preparation experience needed to prepare successful applications. The Company believes that the proposed program with the provided technical assistance will help fill this gap and encourage the communities served by PPL Electric to utilize resources that are available to them.

Q. What will be the focus of the Opportunity Pennsylvania Program?

A. The Opportunity Pennsylvania Program is designed to help communities take a proactive approach to attracting job creation and private investment through strategic site development. The goal is to improve "speed to market," helping communities become more competitive for high-impact investments and advancement of economic development.

Through a combination of technical assistance and reimbursement grants, the program encourages communities to complete key pre-development activities—such as geotechnical studies, environmental reviews, zoning and permitting, land clearing, and grading. These foundational steps are often underfunded but are essential to making sites competitive and ready for investment. Infrastructure remains a key consideration

in site selection and this initiative would support initial due diligence for communities in preparing a site for development, including assessments of electric infrastructure requirements. As part of this critical groundwork, the Company will provide insights on electrical infrastructure upgrades or extensions required to serve high-impact projects on a subject site.

The program also is intentionally flexible to meet the diverse needs of different sites. PPL Electric proposes to provide a mix of technical assistance to help communities prepare strong applications for PA Sites funding and other state or federal programs, and/or reimbursement grants to cover the cost of completed site readiness work.

This dual approach ensures that communities are not only rewarded for taking initiative but also equipped to leverage additional public funding sources. By reimbursing eligible work after it is completed, the program ensures that funding supports real progress and maximizes impact.

Further, by making sites within the Company's service territory truly investment-ready, the program will help catalyze job creation and attract new and expanding businesses, which has benefits for infrastructure investments in the Company's service territory and overall economic expansion.

Q. Are there other reasons why the costs associated with this economic development proposal are appropriate for recovery in the Company's distribution rates?

A. PPL Electric maintains that the costs associated with economic development are prudently incurred to provide service and contribute to the economic well-being of the community. Additionally, by attracting and retaining large customers, economic

development spending can help the Company avoid losing load and the associated revenue. This reduces the risk of fixed costs being spread over a smaller customer base. By reducing that risk, it can lead to lower rates for existing customers than would otherwise be implemented without those additional customers.

Q. How will the Company administer the Opportunity Pennsylvania Program?

A. PPL Electric will administer the Opportunity Pennsylvania Program directly, utilizing a set of guidelines and a governance structure based on its affiliates' Opportunity Kentucky Program. To ensure that PPL Electric's communities can benefit fully from the PA SITES program, the Company plans to go beyond the reimbursement grant model in Kentucky and utilize third-party vendors to provide the technical assistance that some of the communities may require to conduct due diligence and submit competitive grant applications for PA SITES funding. No vendors have been selected yet, but costs of such resources would be included within the proposed $400,000 total program budget.

Q. What experience does the Company have in administering economic development programs?

A. As noted previously, the Opportunity Pennsylvania Program is modeled after a successful program implemented by the Company's Kentucky affiliates, LG&E and KU. Since the inception of the Opportunity Kentucky Program in 2020, those companies have invested $2.2 million in communities across their service territories, resulting in 893 new jobs and $347 million of capital investment. The Opportunity

Kentucky Program investments have helped communities served by LG&E and KU draw in an additional $62 million in state funding, multiplying the impact of its investments.

The proposed Opportunity Pennsylvania Program draws upon that experience and adapts this program to a Pennsylvania context. For the reimbursement grant portion of the Opportunity Pennsylvania Program, the Company will utilize similar program guidelines, processes, and governance. The technical assistance portion of the Opportunity Pennsylvania program is uniquely adapted to the needs, challenges, and opportunities before the communities that PPL Electric serves in Pennsylvania. While the Opportunity Pennsylvania Program will be new, it will be rooted in the successful experience in Kentucky.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 22

Direct Testimony of Sharon Leskowsky

Topics: Filing Requirements and Exhibits

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Sharon Leskowsky, and my business address is 645 Hamilton Street, Suite 9, Allentown, PA 18101.

Q. By whom are you employed and in what capacity?

A. I am employed as Assistant Controller by PPL Corporation, which is the parent company of PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What are your responsibilities as Assistant Controller?

A. My responsibilities include financial accounting and reporting for PPL Corporation's utility operating companies including PPL Electric. This includes oversight of Regulatory, Revenue, Asset and Gas Accounting and FERC and Pennsylvania Public Utility Commission ("PUC" or "Commission") reporting.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Accounting from Pennsylvania State University.

Q. Please describe your professional experience.

A. A complete statement of my professional experience is attached to my direct testimony as Appendix A.

Q. Have you previously testified as a witness in other Commission proceedings or any other jurisdiction's proceedings?

A. No.

Q. What is the purpose of your testimony?

A. I will sponsor or co-sponsor certain of the Company's filing requirements and exhibits in this case, particularly those concerning PPL Electric's accounting and financial records and the Company's pro forma adjustments for interest on certain amounts, such as customer deposits.

II. FILING REQUIREMENTS AND EXHIBITS

Q. Could you please provide a list of the filing requirements and exhibits that you are sponsoring?

A. Yes, I am sponsoring or co-sponsoring the following filing requirements and exhibits submitted by the Company in this proceeding:

- Schedule II-B-3;
- Schedules II-D-1, 3 through 5, 7, and 9 through 13;
- Schedule III-A-2;
- Schedules III-F-1 and 4;
- Schedules V-A-3 and 4;
- Schedules VI-A through D;
- Exhibit Historic 1, Schedules B-1 through 4;
- Exhibit Historic 1, Schedules C-2, 3, and 5;
- Exhibit Historic 1, Schedules D-4, 5, 9, 10, 12, and 15;
- Exhibit Future 1, Schedules C-2 and 3;
- Exhibit Future 1, Schedules D-9, 10, and 15; and
- Exhibit Fully Projected Future 1, Schedules C-2 and 3, and D-9, 10, and 15.

Q. Were the filing requirements and exhibits that you are sponsoring or co-sponsoring prepared by your or under your supervision?

A. Yes.

Q. Is the information set forth in those filing requirements and exhibits true and correct to the best of your information, knowledge, and belief?

A. Yes.

Q. Could you please explain the adjustments to operating revenues shown in Exhibit Historic 1, Schedules D-3 and 4?

A. Schedule D-3 reflects the annualizations of sales and base rate revenues for changes in customer usage and growth which is discussed in more detail in PPL Electric St. No. 4, the direct testimony of Charles Schram. Schedule D-4 reflects the adjustment made to normalize distribution operating revenue for the test period by eliminating unbilled revenue.

Q. What adjustments are being made to Wages and Benefits in Exhibit Historic 1, Schedule D-5?

A. The number of PPL Electric employees can vary throughout any given year. This, in turn, impacts the wages and benefits incurred or projected for that period. Schedule D-5 annualizes transmission and distribution wages, payroll taxes and benefits based on the number of transmission and distribution-related individuals to be employed at the

end of each test year, and the corresponding average monthly T&D-related wages to expense per employee.

Q. Would you please describe the adjustments to Deferred Storm Expenses shown in Schedules D-9 in Exhibits Historic 1, Future 1, and Fully Projected Future 1?

A. On April 3, 2014, the PUC approved PPL Electric's Storm Damage Expense Rider ("SDER") to be used for recovery of storm damage expenses exceeding the $14.7 million in base rates at Docket No. R-2012-2290597. The Order caps the amount to be recovered in base rates at 3% of the Company's total intrastate operating revenues to be billed to customers, permits the Company to establish a regulatory asset for eligible storm costs in excess of the 3% cap, and allows the Company to request recovery of those excess expenses in its next base rate case. The Company established a regulatory asset of $11,336,169 for the portion of the costs that would be recoverable from customers in its next base rate case. PPL Electric is proposing to amortize these costs over 5 years. PPL Electric witness Katelyn Arnold provides more details in her direct testimony (PPL Electric St. No. 13).

Q. Could you please explain the adjustment for Infrastructure Investment and Jobs Act ("IIJA") deferral shown in Schedules D-10 in Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Projected Future 1?

A. Pursuant to the PUC's Order issued on July 13, 2023, at Docket No. P-2022-3032929, PPL Electric submitted notice that the Company established a regulatory asset for certain IIJA-related incremental expenditures for costs incurred in order to prepare,

apply, administer, and otherwise execute on IIJA funding opportunities. PPL Electric is making a claim for approximately $633 thousand, amortized over three years for a claim of $211 thousand.

Q. What adjustments are being made to Interest Expense on Customer Deposits in Exhibit Historic 1, Schedule D-12?

A. The adjustment on Schedule D-12 shows the adjustment for interest related to customer deposits for projects. The Commission, in its Final Order at Docket No. R-80031114, determined that it was appropriate to include the interest expense on customer deposits in PPL Electric's operation and maintenance expense when the deposits are used as a reduction to rate base. The interest rate applied is in accordance with the Company's Tariff – Electric Pa. P.U.C. No. 201 as well as the proposed No. 202.

Q. Please explain what is presented in Schedules D-14 of Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Projected Future 1 regarding the Company's proposed capitalization of certain Information Technology ("IT") expenditures.

A. As explained further in the direct testimony of Christopher Garrett (PPL Electric St. No. 3), the Company is requesting capital treatment of certain IT costs. Schedule D-14 shows the adjustments to operating expenses and depreciation expense should capital treatment be approved and the regulatory asset is reclassified to property, plant, and equipment in the fully projected future test year.

Q. Could you please explain the adjustment to Depreciation Expense shown in Schedules D-15 in Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Projected Future 1?

A. As part of PPL Electric's distribution base rate filing, it prepares and provides a depreciation study and requests approval of new depreciation rates. Schedule D-15 provides an adjustment to depreciation expense to account for the change in depreciation rates.

Q. Does this conclude your direct testimony?

A. Yes, it does.

APPENDIX A

Sharon A. Leskowsky

Professional Experience

PPL:

Assistant Controller – November 2024-present

Director, Finance & Accounting Integration – April 2022-November 2024

Director, Accounting & Financial Reporting – March 2020-April 2022

Director, Financial Reporting & Technical Accounting – June 2013-March 2020

Special Project Leader – April 2012-June 2013

Air Products & Chemicals, Inc.:

Manager, External Reporting & Specialized Accounting – September 2008-March 2012

Manager, International & Specialized Accounting – March 2006-September 2008

Supervisor, Cost Collection & Rebillable Projects – February 2003-March 2006

Operational Analyst – August 2001-February 2003

FASB & SEC Accounting Specialist – September 1997-August 2001

Corporate Auditor – September 1995-September 1997

The Eagle's Eye:

General Ledger Supervisor – June 1994-September 1995

KPMG:

Senior/Staff Auditor – July 1990-June 1994

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Historic 1

Summary of Rate Base & Rate of Return

Witness: Various

Docket No. R-2025-3057164

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Historic 1

Docket No. R-2025-3057164

Summary of Rate Base & Rate of Return

Year Ended June 30, 2025

This book contains a series of schedules (see Table of Contents) which are grouped as follows:

A - Statement of Reasons

B - Financial Statements, Cost of Capital and Capital Structure

C - Rate Base

D - Operating Income and Adjustments

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PPL ELECTRIC UTILITIES CORPORATION

A - Reasons for Proposed Increase

Index

A-1 Statement of Reasons

The Statement of Reason appears in Section A-1 of Exhibit Fully Projected Future 1.

PPL ELECTRIC UTILITIES CORPORATION

B - Book Statements

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Section B - Book Statements

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PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2025
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Utility Plant	
101	Plant in service	$ 12,998,086
105	Plant held for future use	19,928
106	Completed construction not classified	4,240,999
107	Construction work in progress	1,182,193
	Gross utility plant	18,441,206
108	Accumulated provision for depreciation	(4,077,462)
111	Accumulated provision for amortization	277
	Net utility plant	14,364,021
	Other Property and Investments	
121	Nonutility property	20,249
122	Accumulated provision for depreciation of nonutility property	(886)
	Net nonutility property	19,363
123	Investment in subsidiary companies	0
123.1	Investment in Subsidiary Companies	447
124	Other investments	0
128	Other special funds	0
	Total Other Property and Investments	19,810
	Current and Accrued Assets	
131	Cash	13,580
132	Interest special deposits	0
134	Other special deposits	0
135	Working funds	4
136	Temporary cash investments	917
	Notes and accounts receivable	
141	Notes receivable	0
142	Customer accounts receivable	441,012
143	Other accounts receivable	45,886
144	Accumulated provision for uncollectible accounts-credit	(43,590)
	Total notes and accounts receivable	443,308
145	Notes receivable from associated companies	0
146	Accounts receivable from associated companies	7,591
	Materials and supplies	
154	Plant materials and operating supplies	108,384
158	Allowances and Environmental Credits	3
163	Stores expense undistributed	7,437
	Total materials and supplies	115,824

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2025
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Current and Accrued Assets (continued)	
165	Prepayments	$ 82,600
	Other current and accrued assets	
171	Interest and dividends receivable	157
172	Rents receivable	11,479
173	Accrued utility revenues	130,423
174	Miscellaneous current and accrued assets	33,489
190	Accumulated deferred income taxes (current)	
	Total other current and accrued assets	175,548
	Total Current and Accrued Assets	839,372
	Deferred Debits	
181	Unamortized debt expense	42,585
182.3	Other regulatory assets	611,614
183	Preliminary survey and investigation charges	153
184	Clearing accounts	359
185	Temporary facilities	330
186	Miscellaneous deferred debits	3,024
189	Unamortized loss on reacquired debt	2,748
190	Accumulated deferred income taxes (noncurrent)	372,863
	Total accumulated deferred income taxes (noncurrent)	372,863
	Total Deferred Debits	1,033,676
	Total Assets and Other Debits	$ 16,256,879

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2025
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Proprietary Capital		
201	Common stock issued	$	363,833
204	Preferred stock issued		0
207	Premium on capital stock		0
211	Miscellaneous paid-in capital		4,574,251
214	Capital stock expense		(6,283)
215.1	Appropriated retained earnings - amortization reserve - Federal		0
216	Unappropriated retained earnings		1,835,170
216.1	Unappropriated undistributed subsidiary earnings		32,672
217	Reacquired capital stock		0
219	Other comprehensive income		0
	Total Proprietary Capital		6,799,643
	Long-Term Debt		
221	Bonds		5,298,750
224	Other long-term debt		0
225	Unamorized premium		0
226	Unamortized discount on long-term debt-debit		(40,869)
			5,257,881
	Less amount due within one year		
221	Bonds		0
	Total Long-Term Debt		5,257,881
	Other Noncurrent Liabilities		
227	Obligations under capital leases (noncurrent)		0
	Current and Accrued Liabilities		
224	Long-term debt due within one year-other		0
231	Notes payable		384,350
232	Accounts payable		501,545
234	Accounts payable to associated companies		58,358
235	Customer deposits		6,554
236	Taxes accrued		698
237	Interest accrued		54,839
238	Dividends declared		0
240	Matured interest		0
241	Tax collections payable		1,229
242	Miscellaneous current and accrued liabilities		51,156
243	Obligations under capital-leases - current		0
283	Accumulated deferred income taxes-other (current)		0
	Total Current and Accrued Liabilities		1,058,729

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2025
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Deferred Credits		
228.3	Accumulated provision for pensions and benefits	$	113,454
229	Accumulated provision for rate refunds		0
252	Customer advances for construction		0
253	Other deferred credits		64,729
254	Other regulatory liabilities		782,831
255	Accumulated deferred investment tax credits		325
281	Accumulated deferred income taxes -		0
	accelerated amortization property		0
282	Accumulated deferred income taxes - other property		2,019,115
	Total accumulated deferred income-taxes - other property		2,019,115
283	Accumulated deferred income taxes - other (noncurrent)		160,172
	Total Deferred Credits		3,140,626
	Total Liabilities and Other Credits	$	16,256,879

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Net Utility Operating Income
12 Months Ended June 30, 2025
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
400	Operating Revenue (B-3)	$ 3,233,934
	Operating Expenses:	
401,402	Operation and Maintenance expenses (B-4)	
	Power production	738,614
	Transmission	302,964
	Energy Storage	290
	Regional market	245
	Distribution	235,201
	Customer accounts	91,161
	Customer service and informational expenses	109,407
	Sales	1,852
	Administrative and general	184,107
	Total Operation and Maintenance Expenses	1,663,841
403	Depreciation expense	391,980
404,405	Amortization of electric plant	24,012
407.3	Regulatory debits	2,094
407.4	Regulatory credits	0
	Taxes (B-5)	
408.1	Taxes other than income taxes	148,875
409.1	Income taxes	57,546
	Deferred income taxes	
410.1	Provision	425,577
411.1	Provision - Credit	(300,213)
411.4	Investment tax credit adjustments	60
	Total Taxes	331,845
411.6	Gains from disposition of utility plant	0
411.7	Losses from disposition of utility plant	0
	Total Operating Expenses	2,413,772
	Net Utility Operating Income	$ 820,162

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operating Revenue
Year Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
	Sales of Electricity	
1	Residential	$ 1,735,092
2	Commercial	445,074
3	Industrial	54,793
4	Public authorities	21,148
5	Railroads	0
6	Sales for resale	1,686
7	Sales Revenue	2,257,793
	Other Operating Revenue	
8	Forfeited discounts	14,976
9	Miscellaneous service revenue	1,056
10	Rent from electric property	59,480
11	Unbilled revenue	17,567
12	Other electric revenue	883,062
13	Total Other Operating Revenue	976,141
14	Total Electric Operating Revenue	$ 3,233,934

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
12 Months Ended June 30, 2025
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Power Production Expenses	
	Other Power Supply Expenses	
555	Purchased power	
	Non-affiliates	$ 679,508
	Affiliates	
	Non-utility generation	19,303
	PJM ancillary services	1,460
	Other	868
555.2	Bundled Renewable Energy Credits	3,053
555.3	Unbundled Renewable Energy Credits	32,882
556	System control and load dispatching	
	PJM ancillary services	5
	Other	
557	Other expenses	1,535
	Total Other Power Supply Expenses	738,614
	Total Power Production Expenses	738,614
	Transmission Expenses	
	Operation	
560	Operation supervision and engineering	3,661
561	Load Dispatch	1,717
562	Station expenses	419
563	Overhead line expenses	775
564	Underground line expenses	-
565	Transmission of electricity by others	272,756
566	Miscellaneous transmission expenses	3,785
567	Rents	861
	Total Transmission Operation Expenses	283,974

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
12 Months Ended June 30, 2025
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Maintenance	
568	Maintenance supervision and engineering	12
569	Maintenance of structures	17
569.1	Maintenance of Computer Hardware	24
569.2	Maintenance of Computer Software	2,261
569.3	Maintenance of Communication Equipment	82
570	Maintenance of station equipment	4,723
571	Maintenance of overhead lines	10,941
572	Maintenance of underground lines	160
573	Maintenance of miscellaneous transmission plant	770
574	Maintenance of Transmission Plant	-
	Total Transmission Maintenance Expenses	18,990
	Total Transmission Expenses	302,964
	Regional Market Expenses	
	Operation	
575.7	Market Facilitation, Monitoring and Compliance Services	119
575.7	Market Facilitation, Monitoring and Compliance Services	126
	Total Regional Market Expenses	245
	Energy Storage Expenses	
	Operation	
577.1	Operation Supervision and Engineering	2
	Total Energy Storage Operation Expenses	2

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
12 Months Ended June 30, 2025
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Maintenance	
578.2	Maintenance of Energy Storage Equipment and Structures	288
	Total Energy Storage Maintenance Expenses	288
	Total Energy Storage Expenses	290
	Distribution Expenses	
	Operation	
580	Operation supervision and engineering	12,936
581	Load dispatching	6,357
582	Station expenses	171
583	Overhead line expenses	44,462
584	Underground line expenses	4,629
585	Street lighting and signal system expenses	33
586	Meter expenses	12,412
587	Customer installations expenses	1,984
588	Miscellaneous distribution expenses	24,336
589	Rents	7,341
	Total Distribution Operation Expenses	114,661

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
12 Months Ended June 30, 2025
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Maintenance	
590	Maintenance supervision and engineering	14
591	Maintenance of structures	90
592	Maintenance of station equipment	3,935
592.2	Maintenance of Computer Hardware	-
592.3	Maintenance of Computer Software	3,681
592.4	Maintenance of Communication Equipment	-
593	Maintenance of overhead lines	107,009
594	Maintenance of underground lines	914
595	Maintenance of line transformers	(520)
596	Maintenance of street lighting and signal systems	2,192
597	Maintenance of meters	590
598	Maintenance of miscellaneous distribution plant	2,635
	Total Distribution Maintenance Expenses	120,540
	Total Distribution Expenses	235,201
	Customer Accounts Expenses	
	Operation	
901	Supervision	2,226
902	Meter reading expenses	934
903	Customer records and collection expenses	36,833
904	Uncollectible accounts	41,897
905	Miscellaneous customer accounts expenses	9,271
	Total Customer Accounts Expenses	91,161

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
12 Months Ended June 30, 2025
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Customer Service and Informational Expenses	
	Operation	
908	Customer assistance expenses	
	On-track uncollectible accounts	39,567
	Other	69,577
909	Informational and instructional advertising expenses	216
910	Miscellaneous customer service and informational expenses	47
	Total Customer Service and Informational Expenses	109,407
	Sales Expenses	
	Operation	
911	Supervision	-
912	Demonstrating and selling expenses	985
913	Advertising expenses	-
916	Miscellaneous sales expenses	867
	Total Sales Expenses	1,852
	Administrative and General Expenses	
	Operation	
920	Administrative and general salaries	60,014
921	Office supplies and expenses	24,255
922	Administrative Expenses Transferred-Credit	(7,201)
923	Outside services employed	44,924
924	Property insurance	3,149
925	Injuries and damages	7,550
926	Employee pensions and benefits	10,296
928	Regulatory commission expenses	9,442
930.1	General Advertising Expenses	247
930.2	Miscellaneous General Expenses	3,860
931	Rents	4,964
	Total Administrative and General Operation Expenses	161,500

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
12 Months Ended June 30, 2025
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Maintenance	
935	Maintenance of general plant	10,707
935.1	Maintenance of Computer Hardware	555
935.2	Maintenance of Computer Software	11,345
935.3	Maintenance of Communication Equipment	-
	Total Administrative and General Maintenance Expenses	22,607
	Total Administrative and General Expenses	184,107
	Total Operation and Maintenance Expenses	$ 1,663,841

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail - Taxes
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
	Taxes Other Than Income	
	State and Local	
1	Gross Receipts	$ 130,143
2	Local property and Other	3,856
3	Public Utility Realty	3,696
4	State Unemployment Compensation	207
5	Sales and Use	190
6	Total State and Local	138,092
	Federal	
7	Unemployment Tax Act	47
8	Social Security and Hospital Insurance	10,736
9	Total Federal	10,783
10	Total Taxes Other Than Income	148,875
	Income Taxes	
11	State	11,718
12	Federal	45,828
13	Total Income Taxes	57,546
	Investment Tax Credit	
14	Deferred	97
15	Amortization of Deferral	(37)
16	Net Investment Tax Credit	60

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail - Taxes
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Federal	State	Amount
	Deferred Income Taxes			
	Provision for Deferred Taxes			
	Net Book/Net Tax Plant Timing Differences:			
17	ACRS & MACRS - Distribution Property	5,809	0	5,809
18	ACRS & MACRS - General Property	11,400	0	11,400
19	Net Book/Net Tax Plant - Transmission Property	45,312	27,640	72,952
20	Basis Adjustment - Distribution Property	16,967	7,677	24,644
21	Basis Adjustment - General Property	0	37	37
22	Contributions in Aid of Construction (CIAC) - General Property	81	43	124
23	Contributions in Aid of Construction (CIAC) - Transmission Property	272	76	348
24	Deficient Federal NOL Deferred Taxes - Distribution Property	506	0	506
25	Deficient Federal NOL Deferred Taxes - Transmission Property	184	0	184
26	Bad Debts	1,261	567	1,828
27	Customer Advances	37	0	37
28	Deficient State Deferred Taxes - NonPlant	0	71	71
29	Excess Federal Offset Deferred Taxes - NonPlant	5	0	5
30	Excess Obsolete Inventory	92	40	132
31	Investment Tax Credit Carryforward	97	0	97
32	Contingencies	61	24	85
33	Post-Employment Benefits	63	28	91
34	Post-Retirement Benefits - VEBA	259	146	405
35	Prepaids	169	75	244
36	Regulatory Asset - Act 129 - Conservation Program	51	21	72
37	Regulatory Asset - Distribution Income Tax Rate Change	4,922	2,122	7,044
38	Regulatory Asset - Distribution System Improvement Charge (DSIC)	237	99	336
39	Regulatory Asset - IT Systems Costs	1,549	641	2,190
40	Regulatory Asset - Pension and Post-Retirement Benefits	10,278	4,554	14,832
41	Regulatory Asset - Storm Damage	1,265	684	1,949
42	Regulatory Asset - Storm Deferral	8,135	3,485	11,620
43	Regulatory Asset - Transmission Rate Base (TRB)	0	9	9
44	Regulatory Liability - Act 129 - Conservation Program	1,184	517	1,701
45	Regulatory Liability - Generation Serivce Charge (GSC)	5,465	2,368	7,833
46	Tax Credit Carryforwards	3,856	0	3,856
47	Variable Pay	194	86	280
48	Prior Year Adjustments	5,935	3,243	9,178
49	Reclassification between provision and credits	185,053	60,625	245,678
50	Total Provision	310,699	114,878	425,577

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail - Taxes
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Federal	State	Amount
	Deferred Income Taxes			
	Provision for Deferred Taxes - Credit			
	Net Book/Net Tax Plant Timing Differences:			
51	ACRS & MACRS - General Property	0	(69)	(69)
52	Basis Adjustment - General Property	(7,866)	(3,340)	(11,206)
53	Contributions in Aid of Construction (CIAC) - Distribution Property	(10,660)	(4,636)	(15,296)
54	Net Book/Net Tax Pant - Transmission Property	(1,284)	(696)	(1,980)
55	Clearing	(416)	(184)	(600)
56	Contingencies	(44)	(19)	(63)
57	Customer Advances	0	(57)	(57)
58	Deferred Compensation - Officers	(75)	(32)	(107)
59	Deferred Interest	(17)	(7)	(24)
60	Deficient Federal Offset Deferred Taxes - NonPlant	(15)	0	(15)
61	Excess State Deferred Taxes - NonPlant	0	(23)	(23)
62	Pension Benefits	(3,906)	(1,811)	(5,717)
63	Environmental Cleanup	(30)	(14)	(44)
64	Loss - Reacquired Debt	(104)	(44)	(148)
65	Post-Retirement Benefits	(932)	(440)	(1,372)
66	Regulatory Asset - Default Service Plan	(205)	(84)	(289)
67	Regulatory Asset - Smart Meter	(57)	(24)	(81)
68	Regulatory Asset - Universal Service Rider (USR)	(1,976)	(873)	(2,849)
69	Regulatory Asset - Transmission Serivce Cost (TSC)	(6,864)	(2,883)	(9,747)
70	Regulatory Asset - Transmission Rate Base (TRB)	(2)	0	(2)
71	Regulatory Asset - Pension and Post-Retirement Benefits	(19)	(8)	(27)
72	Regulatory Liability - Transmission Rate Base (TRB)	(686)	(248)	(934)
73	Regulatory Liability - Universal Service Rider (USR)	(1,185)	(505)	(1,690)
74	Regulatory Liability - Transmission Serivce Cost (TSC)	(202)	(84)	(286)
75	Regulatory Liability - Competitive Enhancement Rider (CER)	(43)	(20)	(63)
76	Supplemental Executive Retirement Pension (SERP)	(24)	(10)	(34)
77	Service Company Costs	(270)	(139)	(409)
78	Severance Pay	(191)	(85)	(276)
79	Vacation Pay	(56)	(24)	(80)
80	Estimated PA State Income Tax Rate Change Adjustments	278	(1,325)	(1,047)
60	Reclassification between provision and credits	(185,053)	(60,625)	(245,678)
61	Total Credits	$ (221,904)	$ (78,309)	(300,213)
62	Total Deferred Income Taxes			125,364
63	Total All Taxes			$ 331,845

PPL ELECTRIC UTILITIES CORPORATION

Calculation of Composite Cost Rate of Long-Term Debt
at June 30, 2025
(Thousands of Dollars)

Line No.	(1) First Mortgage Bonds	(2) Amount Outstanding	(3) Percent to Total	(4) Effective Interest Rate (a)	(5) Average Weighted Cost Rate		
1	5.20% Series due 2041	$ 250,000	4.93 %	5.31 %	0.26 %		
2	4.75% Series due 2043	350,000	6.90	4.86	0.34		
3	6.45% Series due 2037	250,000	4.93	6.53	0.32		
4	6.25% Series due 2039	300,000	5.91	6.37	0.38		
5	4.125% Series due 2044	300,000	5.91	4.26	0.25		
6	4.15% Series due 2045	350,000	6.90	4.25	0.29		
7	3.95% Series due 2047	475,000	9.36	4.07	0.38		
8	4.15% Series due 2048	400,000	7.88	4.25	0.33		
9	3.00% Series due 2049	400,000	7.88	3.14	0.25		
10	5.00% Series Due 2033	600,000	11.82	5.24	0.62		
11	5.25% Series Due 2053	750,000	14.77	5.46	0.81		
12	4.85% Series Due 2034	650,000	12.81	4.98	0.64		
13	Total	$ 5,075,000	100.00 %		4.87 %		
	Pollution Control Bonds						
14	2.625% Series B due 2027	108,250	48.38	2.68 %	1.30		
15	3.00% Series A due 2029	115,500	51.62	3.07	1.58		
16	Total	$ 223,750	100.00 %		2.88 %		
17	Total First Mortgage Bonds	5,075,000	95.78 %	4.87 %	4.66		
18	Total Pollution Control Bonds	223,750	4.22	2.88	0.12		
19		$ 5,298,750	100.00 %		4.78 %		
20	Long-Term Debt	$ 5,298,750			4.78 %	$ 253,280	(b)
21	Loss on Reacquired Debt	(2,748)				532	(c)
22	Gain on Reacquired Debt	0				0	(d)
23	Adjusted Long-Term Debt	$ 5,296,002			4.79 %(e)	$ 253,812	

(a) Effective interest rate from Schedule B-6, page 2.
(b) 4.78% * $5,298,750
* (c) Annualized amortization of loss on reacquired debt
** (d) Annualized amortization of gain on reacquired debt
(e) $253,812 / $5,296,002

*Unamortized loss on reacquired debt is a debit, therefore, should be subtracted from Long-Term Debt.
**Unamortized gain on reacquired debt is a credit, therefore, should be added to Long-Term Debt.

PPL ELECTRIC UTILITIES CORPORATION

Schedule of Long-Term Debt and Calculation
of Average Weighted Cost Rate at June 30, 2025

Line No.	(1) Description of Issue	(2) Nominal Date of Issue	(3) Date of Maturity	(4) Amount Issued	(5) Amount Outstanding	(6) Amount Retired	(7) Coupon Rate - %	(8) Premium, Option or (Discount) at Issuance	(9) Issuance Expense	(10) Net Proceeds	(11) Annual Sinking Fund Requirement	(12) Average Term in Years	(13) Net Proceeds Ratio (a)	(14) Effective Interest Rate - %
	First Mortgage Bonds													
1	5.20% Series Due 2041	7/15/2011	7/15/2041	$250,000,000	$250,000,000	-	5.20	($1,430,000)	$2,801,101	$245,768,899		30	98.31	5.31
2	4.75% Series Due 2043	7/11/2013	7/15/2043	350,000,000	350,000,000	-	4.75	(2,219,000)	3,691,346	344,089,654		30	98.31	4.86
3	6.45% Senior Secured Bonds	8/13/2007	8/15/2037	250,000,000	250,000,000	-	6.45	(67,500)	2,522,764	247,409,736		30	98.96	6.53
4	6.25% Senior Secured Bonds	5/22/2009	5/15/2039	300,000,000	300,000,000	-	6.25	(1,806,000)	3,105,155	295,088,845		30	98.36	6.37
5	4.125% Series Due 2044	6/5/2014	6/15/2044	300,000,000	300,000,000	-	4.13	(3,519,000)	3,314,219	293,166,781		30	97.72	4.26
6	4.15% Series Due 2045	10/1/2015	10/1/2045	350,000,000	350,000,000	-	4.15	(2,142,000)	3,628,867	344,229,133		30	98.35	4.25
7	3.95% Series Due 2047	5/11/2017	6/1/2047	475,000,000	475,000,000	-	3.95	(4,797,500)	4,999,061	465,203,439		30	97.94	4.07
8	4.15% Series Due 2048	6/14/2018	6/15/2048	400,000,000	400,000,000	-	4.15	(2,244,000)	4,190,045	393,565,955		30	98.39	4.25
9	3.00% Series Due 2049	9/6/2019	10/1/2049	400,000,000	400,000,000	-	3.00	(6,716,000)	4,206,347	389,077,653		30	97.27	3.14
10	5.00% Series Due 2033	3/2/2023	5/15/2033	600,000,000	600,000,000	-	5.00	(6,150,000)	4,954,417	588,895,583		10	98.15	5.24
11	5.25% Series Due 2053	3/2/2023	5/15/2053	750,000,000	750,000,000	-	5.25	(15,172,500)	7,871,187	726,956,313		30	96.93	5.46
12	4.85% Series Due 2034	1/5/2024	2/15/2034	650,000,000	650,000,000	-	4.85	(1,287,000)	5,523,116	643,189,884		10	98.95	4.98
	Pollution Control Bonds													
13	LCIDA Series 2016B due 2027	3/9/2016	2/15/2027	108,250,000	108,250,000	-	2.63	-	583,739	107,666,261		11	99.46	2.68
14	LCIDA Series 2016A due 2029	3/9/2016	9/1/2029	115,500,000	115,500,000	-	3.00	-	852,909	114,647,091		13	99.26	3.07
15	TOTAL				$ 5,298,750,000									

(a) Approximates net proceeds ratio at time of issuance.

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure as of June 30, 2025
(Thousands of Dollars)

Line No.		2021	2022	2023	2024	2025
	Capitalization					
1	Long-Term Debt (a)	$ 4,933,637	$ 4,535,676	$ 4,734,782	$ 5,295,463	$ 5,296,002
2	Common Equity	5,889,213	5,784,561	6,031,865	6,737,589	6,805,925
3	Total	$ 10,822,850	$ 10,320,237	$ 10,766,647	$ 12,033,052	$ 12,101,927
	Capitalization Ratios					
4	Long-Term Debt (a)	45.59%	43.95%	43.98%	44.01%	43.76%
5	Common Equity	54.41%	56.05%	56.02%	55.99%	56.24%
6	Total	100.00%	100.00%	100.00%	100.00%	100.00%

(a) Long-term debt includes amount due within one year and the unamortized loss on reaquired debt.

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure as of June 30, 2025
(Thousands of Dollars)

Line No.		2021	2022	2023	2024	2025
	Computation of Long-Term Debt					
1	Long-term Debt	$ 4,938,750	$ 4,538,750	$ 4,738,750	$ 5,298,750	$ 5,298,750
2	Unamortized Loss on Reacquired Debt	(5,113)	(3,074)	(3,968)	(3,287)	(2,748)
3	Adjusted Long-Term Debt	$ 4,933,637	$ 4,535,676	$ 4,734,782	$ 5,295,463	$ 5,296,002
	Computation of Common Equity					
	Common Equity per Books					
4	Common Stock Issued	$ 363,833	$ 363,833	$ 363,833	$ 363,833	$ 363,833
5	Treasury Stock	0	0	0	0	0
6	Misc Paid in Capital	4,509,897	4,194,897	4,264,897	4,726,659	4,574,251
7	Earnings Reinvested	1,015,483	1,225,831	1,403,135	1,647,097	1,867,841
8	Common Equity	$ 5,889,213	$ 5,784,561	$ 6,031,865	$ 6,737,589	$ 6,805,925

PPL ELECTRIC UTILITIES CORPORATION

Rate of Return at
June 30, 2025

Line No.	(1)	(2) Capitalization Ratio		(3) Embedded Cost			(4) Return	
1	Long-Term Debt	43.76	%	4.79	%	(B-6)	2.10	%
2	Common Equity	56.24		11.30			6.36	
3		100.00	%				8.46	%

PPL ELECTRIC UTILITIES CORPORATION

C-Rate Base

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Section C - Rate Base

C-1 Rate Base and Rates of Return

C-2 Electric Plant in Service

C-3 Electric Plant Held for Future Use

C-4 Working Capital

C-5 Plant Materials and Operating Supplies

C-6 Accumulated Deferred Taxes on Income

PPL ELECTRIC UTILITIES CORPORATION

Rate Base and Rate of Return
12 Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Title of Account	Total T&D Operations	PPUC Jurisdictional (Exhibit DSD-1)
	Electric Plant		
1	Electric plant in service (C-2)	$ 17,239,085	$ 7,206,765
1a	Electric plant in service (C-2) (IT Pro-forma)	0	0
2	Reserve for depreciation (C-2)	4,079,195	2,582,748
2a	Reserve for depreciation (C-2) (IT Pro-forma)	0	0
3	Net electric plant in service	13,159,890	4,624,017
	Additions		
4	Plant held for future use (C-3)	0	0
5	Total electric plant	13,159,890	4,624,017
	Working Capital		
6	Cash working capital (C-4)	(1,872)	13,138
7	Materials and operating supplies (C-5)	109,289	72,146
8	Total working capital	107,417	85,283
	Deductions		
9	Accumulated deferred taxes on income (C-6)	2,438,999	1,155,503
9a	Accumulated deferred taxes on income (C-6) (IT Pro-forn	0	0
10	Customer advances for construction (B-1)	0	0
11	Customer deposits (B-1)	6,554	6,554
12	Total deductions	2,445,553	1,162,057
13	Rate Base (net)	$ 10,821,754	$ 3,547,243
	Pro forma return at present rates		
14	Amount (D-1, col. 6)		337,148
15	Percent		9.50%
	Pro forma return at proposed rates		
16	Amount (D-1, col. 8)		300,097
17	Percent		8.46%

PPL ELECTRIC UTILITIES CORPORATION

Reserve for Depreciation - Original Cost
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
1	Transmission	$1,254,097
2	Distribution	2,419,941
3	General	405,146
4	Intangible	11
5	Total reserve for depreciation	$4,079,195

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant Held For Future Use

As of June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
	Transmission	
1	Substations	$ 243
2	Lines	17,250
3	Total	17,493
	Distribution	
4	Area - Substations	2,405
5	Lines	30
6	Other	0
7	Total	2,435
8	Total plant held for future use[(1)]	19,928
9	Less: Eliminate plant held for future use[(2)]	(19,928)
10	Adjusted plant held for future use	$ 0

1) Reflects only the future use property expected to be placed into service within 10 years.

2) No claim is being made for future use property in this proceeding

PPL ELECTRIC UTILITIES CORPORATION

Cash Working Capital
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
1	Operation and maintenance expense (C-4, page 2)	$6,708
2	Average prepayments (C-4, page 3)	13,110
3	Accrued taxes (C-4, page 4)	4,601
4	Interest payments (C-4, page 5)	(26,291)
5	Total cash working capital requirement	($1,872)

PPL ELECTRIC UTILITIES CORPORATION

Working Capital Required for Operation and Maintenance Expenses
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount	Avg. Days	Weighted Amount
	Average Lag in Receipt of Operating Revenue			
1	Revenue from 15-day due date customers	$228,745	36 (a)	$8,266,751
2	Revenue from 20-day due date customers	730,500	59 (a)	42,935,489
3	Revenue from 30-day due date customers	976,398	42 (a)	41,279,133
4	Total Revenue (D-3)	$1,935,642		$92,481,374
	Average Lag in Payment of Operation and Maintenance Expense			
5	Payroll (D-5) + (II-D-10e)	$75,220	12	$902,640
6	Employee benefits (D-5) + (II-D-10e)	8,630	35	302,050
7	Affiliate support costs	221,478	35	7,751,722
8	Other operating expenses	165,345	67	11,090,088
9	Total pro forma O&M expense (b)	$470,673		$20,046,500
10	Average lag in receipt of revenue			47.8
11	Average lag in payment of operating expense			42.6
12	Average lag in days between payment of operating expense and receipt of revenue (line 10 - line 11)			5.2
13	Operating expense per day (line 9 ÷ 365 days)			$1,290
14	Working capital requirement (line 13 x line 12)			$6,708

	Customer Due Date		
	15 days	20 Days	30 Days
(a) Midpoint of 30-day service period	15	15	15
Lag between meter reading and billing date	1	1	1
Lag between billing date and payment date	20	43	26
	36	59	42

(b) Proforma operating and maintenance expense (D-1 col. 5 lines 2-4)	$867,122	
Less: Non-cash items		
Uncollectible accounts expense	16,682	
Deferred Storm Outage Costs (D-9)	3,779	
Deferred IIJA Costs (D-10)	211	
Depreciation (D-1 col. 5 line 3)	375,777	
Total pro forma O&M expense	$470,673	

PPL ELECTRIC UTILITIES CORPORATION

Average Prepayments
As of June 30, 2025
(Thousands of Dollars)

Line No.	Month	Insurance	PUC Annual Assessment		Other	Total
1	June 2024	4,482	0	$	6,834	$11,316
2	July 2024	3,815	3,850	$	6,680	14,345
3	August 2024	3,147	3,500	$	6,527	13,174
4	September 2024	2,915	5,296	$	6,373	14,584
5	October 2024	2,255	4,708	$	6,345	13,308
6	November 2024	1,594	4,119	$	6,265	11,978
7	December 2024	960	3,531	$	6,007	10,498
8	January 2025	5,709	2,942	$	6,252	14,903
9	February 2025	5,000	2,354	$	6,546	13,900
10	March 2025	4,292	1,765	$	7,086	13,142
11	April 2025	3,798	1,177	$	8,225	13,200
12	May 2025	5,259	588	$	7,985	13,832
13	June 2025	4,642	0	$	7,609	12,251
14	Total Prepayments	$47,868	$33,830	$	88,733	$170,431
15	Monthly Average	$3,682	$2,602		$6,826	$13,110

PPL ELECTRIC UTILITIES CORPORATION

Accrued Taxes
12 Months ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount	12-Month Accrued Factor (a)	Accrued Taxes
1	Federal income tax (D-1, line 6, col. 5)	$76,262	-11.62%	($8,864)
2	PA income tax (D-1, line 7, col. 5)	23,240	-9.54%	(2,217)
3	PA gross receipts tax (D-16, page 3)	55,294	27.96%	15,460
4	PA capital stock tax (D-16, Page 2)	0	0.00%	0
5	PA public utility reality tax (D-16, page 4)	3,110	7.13%	222
6	Total accrued taxes			$4,601

(a) The 12-month average factor represents, in the case of Federal and State income tax and capital stock tax, the portion of the tax liability which is available to the Company for the payment of other costs. This situation exists because revenue is available from customers prior to payment dates of the taxes. The factors for the other Pennsylvania taxes represent the portions of those tax liabilities which must be provided by the Company due to payment of the taxes before the revenue is available from customers. Exhibit Historic 1, Schedule C-4, pages 7 through 12 reflect the computation of such factors.

PPL ELECTRIC UTILITIES CORPORATION

Interest Payments
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description		Amount
1	Rate Base at June 30, 2025 (C-1)		$ 10,821,754
2	Long-term debt ratio (B-8)		43.76%
3	Embedded cost of long-term debt (B-8)		4.79%
4	Pro forma interest (line 1 x line 2 x line 3)		$227,257
5	Daily amount (line 4 ÷ 365)		$623
6	Days to mid-point of interest payments	90.0	
7	Less: Revenue lag days (C-4, page 2)	47.8	
8	Interest payments lag days (line 6 - line 7)		42.2
9	Total interest payments (line 5 x line 8)		$26,291

PPL ELECTRIC UTILITIES CORPORATION

Average Percent of Federal Income Tax Available After Payout

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
	Cumulative Payments													
5	April 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%				12.50%	25.00%	25.00%
6	June 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%						12.50%
7	Sept 15 25%				12.50%	25.00%	25.00%	25.00%						
8	Dec 15 25%							12.50%						
9	Current Year Available	148.43%	-42.08%	-34.23%	-39.72%	-45.13%	-37.24%	-40.61%	56.63%	65.24%	73.71%	68.83%	63.85%	59.18%
10	Total - Prior Year and Current Year Available	139.48%	-44.54%	-36.08%	-41.14%	-46.20%	-38.04%	-41.17%	56.25%	64.99%	73.57%	68.77%	63.87%	59.20%
11	Average Percent Available	11.62%												

NOTE: Payments
April 15 25%
June 15 25%
Sept 15 25%
Dec 15 25%

PPL ELECTRIC UTILITIES CORPORATION

Average Percent of State Income Tax Available After Payout

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
	Cumulative Payments													
5	March 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%			12.50%	25.00%	25.00%	25.00%
6	June 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%						12.50%
7	Sept 15 25%				12.50%	25.00%	25.00%	25.00%						
8	Dec 15 25%							12.50%						
9	Current Year Available	123.43%	-42.08%	-34.23%	-39.72%	-45.13%	-37.24%	-40.61%	56.63%	65.24%	61.21%	56.33%	63.85%	59.18%
10	Total - Prior Year and Current Year Available	114.48%	-44.54%	-36.08%	-41.14%	-46.20%	-38.04%	-41.17%	56.25%	64.99%	61.07%	56.27%	63.87%	59.20%
11	Average Percent Available	9.54%												

NOTE: Payments
March 15 25%
June 15 25%
Sept 15 25%
Dec 15 25%

PPL ELECTRIC UTILITIES CORPORATION

Average Percent of PA Gross Receipts Tax

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
5	Cumulative Payments March 15 100%		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			50.00%	100.00%	100.00%	100.00%
6	Current Year Available	-326.57%	-92.08%	-84.23%	-77.22%	-70.13%	-62.24%	-53.11%	56.63%	65.24%	23.71%	-18.67%	-11.15%	-3.32%
7	Total - Prior Year and Current Year Available	-335.52%	-94.54%	-86.08%	-78.64%	-71.20%	-63.04%	-53.67%	56.25%	64.99%	23.57%	-18.73%	-11.13%	-3.30%
8	Average Percent Available	-27.96%												

NOTE: Payments
March 15 100%

PPL ELECTRIC UTILITIES CORPORATION

Average Percent of PA Utility Realty Tax

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
5	Cumulative Payments May 1 100%			100.00%	100.00%	100.00%	100.00%	100.00%					100.00%	100.00%
6	Current Year Available	-76.57%	7.92%	-84.23%	-77.22%	-70.13%	-62.24%	-53.11%	56.63%	65.24%	73.71%	81.33%	-11.15%	-3.32%
7	Total - Prior Year and Current Year Available	-85.52%	5.46%	-86.08%	-78.64%	-71.20%	-63.04%	-53.67%	56.25%	64.99%	73.57%	81.27%	-11.13%	-3.30%
8	Average Percent Available	-7.13%												

NOTE: Payments
May 1 100%

PPL ELECTRIC UTILITIES CORPORATION

Revenues - Percent Weighted Amount Collected and Available

	Total (a)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Prior Year Revenues Collected and Available in Current Year													
July	**8.86%**	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%
August	**8.48%**	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%
September	**7.35%**	7.28%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
October	**7.36%**	7.28%	7.29%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%
November	**8.20%**	8.09%	8.11%	8.12%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
December	**9.51%**	9.35%	9.38%	9.40%	9.42%	9.51%	9.51%	9.51%	9.51%	9.51%	9.51%	9.51%	9.51%
January	**10.09%**	9.88%	9.92%	9.95%	9.97%	9.99%	10.09%	10.09%	10.09%	10.09%	10.09%	10.09%	10.09%
February	**8.73%**	8.50%	8.55%	8.58%	8.61%	8.63%	8.65%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%
March	**8.54%**	8.25%	8.31%	8.36%	8.40%	8.42%	8.44%	8.46%	8.54%	8.54%	8.54%	8.54%	8.54%
April	**7.61%**	7.28%	7.36%	7.41%	7.45%	7.48%	7.50%	7.52%	7.54%	7.61%	7.61%	7.61%	7.61%
May	**7.51%**	7.09%	7.19%	7.26%	7.31%	7.35%	7.38%	7.41%	7.42%	7.44%	7.51%	7.51%	7.51%
June	**7.78%**	7.20%	7.35%	7.45%	7.52%	7.57%	7.62%	7.65%	7.67%	7.69%	7.70%	7.78%	7.78%
Total	**100.02%**	97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
Revenues Collected and Available in Current Year													
July	**8.86%**	7.92%	8.19%	8.37%	8.48%	8.56%	8.63%	8.67%	8.71%	8.74%	8.76%	8.77%	8.86%
August	**8.48%**		7.58%	7.84%	8.01%	8.12%	8.20%	8.26%	8.30%	8.34%	8.36%	8.38%	8.40%
September	**7.35%**			6.57%	6.80%	6.94%	7.03%	7.10%	7.16%	7.20%	7.23%	7.25%	7.27%
October	**7.36%**				6.58%	6.81%	6.95%	7.04%	7.11%	7.17%	7.21%	7.24%	7.26%
November	**8.20%**					7.33%	7.58%	7.74%	7.85%	7.93%	7.98%	8.03%	8.06%
December	**9.51%**						8.50%	8.80%	8.98%	9.10%	9.19%	9.26%	9.31%
January	**10.09%**							9.02%	9.33%	9.53%	9.66%	9.75%	9.82%
February	**8.73%**								7.80%	8.07%	8.24%	8.36%	8.44%
March	**8.54%**									7.63%	7.90%	8.06%	8.17%
April	**7.61%**										6.80%	7.04%	7.19%
May	**7.51%**											6.71%	6.95%
June	**7.78%**												6.95%
Total	**100.02%**	7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%

(a) Total from Schedule C-4, page 12.

PPL ELECTRIC UTILITIES CORPORATION

Monthly Revenues as a Percent of Annual Revenues
July 2022 to June 2025 Inclusive
(Thousands of Dollars)

	Jul. 1, 2022 - Jun. 30, 2023		Jul. 1, 2023 - Jun. 30, 2024		Jul. 1, 2024 - Jun. 30, 2025		Three Year Total		Avg. of Percentages *(test)*
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Percent
July	$ 297,456	8.80%	$ 285,483	9.09%	$ 280,969	8.69%	$ 863,908	8.86%	8.86%
August	295,387	8.74%	268,304	8.54%	263,971	8.16%	827,662	8.48%	8.48%
September	235,351	6.96%	245,665	7.82%	234,718	7.26%	715,734	7.34%	7.35%
October	247,867	7.33%	236,239	7.52%	233,773	7.23%	717,879	7.36%	7.36%
November	270,672	8.00%	276,009	8.79%	252,223	7.80%	798,904	8.19%	8.20%
December	357,291	10.57%	261,317	8.32%	311,281	9.63%	929,889	9.53%	9.51%
January	335,261	9.91%	308,151	9.81%	340,955	10.54%	984,367	10.09%	10.09%
February	307,771	9.10%	264,338	8.42%	280,514	8.67%	852,623	8.74%	8.73%
March	307,362	9.09%	259,823	8.27%	267,524	8.27%	834,709	8.56%	8.54%
April	253,719	7.50%	240,986	7.67%	248,025	7.67%	742,730	7.61%	7.61%
May	240,476	7.11%	241,247	7.68%	250,184	7.74%	731,907	7.50%	7.51%
June	232,772	6.90%	253,301	8.07%	269,611	8.36%	755,684	7.76%	7.78%
Total	$ 3,381,385	100.01%	$ 3,140,863	100.00%	$ 3,233,748	100.02%	$ 9,755,996	100.02%	100.02%

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
1	Plant materials and operating supplies	$ 100,823
2	Stores expense undistributed	8,466
3	Total materials and operating supplies	$ 109,289

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of June 30, 2025
(Thousands of Dollars)

Line No.	Month	Amount
1	June 2024	$ 99,145
2	July 2024	100,837
3	August 2024	103,922
4	September 2024	104,183
5	October 2024	100,291
6	November 2024	90,682
7	December 2024	96,182
8	January 2025	100,387
9	February 2025	98,898
10	March 2025	102,536
11	April 2025	100,516
12	May 2025	104,742
13	June 2025	108,384
14	Total Plant Materials and Operating Supplies	$ 1,310,705
15	13-Month Average	$ 100,823

PPL ELECTRIC UTILITIES CORPORATION

Stores Expense Undistributed
As of June 30, 2025
(Thousands of Dollars)

Line No.	Month	Amount
1	June 2024	$ 11,204
2	July 2024	10,386
3	August 2024	9,666
4	September 2024	10,377
5	October 2024	3,431
6	November 2024	4,716
7	December 2024	7,797
8	January 2025	7,956
9	February 2025	6,807
10	March 2025	7,723
11	April 2025	10,706
12	May 2025	11,854
13	June 2025	7,437
14	Total Plant Materials and Operating Supplies	$ 110,060
15	13-Month Average	$ 8,466

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Deferred Taxes on Income
Taxes Year Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description		Amount
	Distribution		
1	Accelerated Cost Recovery System (ACRS/MACRS) (a)	$ 790,747	
2	Contributions In Aid Of Construction (CIAC)	(143,003)	
3	Other Plant Basis Adjustments (a)	453,574	
4	Balance at June 30, 2025		$ 1,101,318
	General		
5	Accelerated Cost Recovery System (ACRS/MACRS)	73,400	
6	Contributions In Aid Of Construction (CIAC)	(396)	
7	Other Plant Basis Adjustments	(18,819)	
8	Balance at June 30, 2025		54,185
	Transmission		
9	Contributions In Aid Of Construction (CIAC)	(21,283)	
10	Net Book/Net Tax Plant (Excluding CIAC) (a)	1,304,779	
11	Balance at June 30, 2025		1,283,496
	Total (B-1)		
12	Accelerated Cost Recovery System (ACRS/MACRS)	864,147	
13	Contributions In Aid Of Construction (CIAC)	(164,682)	
14	Net Book/Net Tax Plant (Excluding CIAC) - Transmission	1,304,779	
15	Other Plant Basis Adjustments	434,755	
16	Total accumulated deferred taxes on income		$ 2,438,999

(a) Accelerated cost recovery system and Other Plant Basis Adjustments are netted with applicable deficient deferred taxes related to net operating losses on lines 1, 3 and 10.

PPL ELECTRIC UTILITIES CORPORATION

D- Operating Income

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Section D - Operating Income

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PPL ELECTRIC UTILITIES CORPORATION

Operating Income
Pro Forma at Present and Proposed Rates
Year Ended June 30, 2025
(Thousands of Dollars)

Line No.		(1) Total Amount Per Books	(2) Less: Automatic Cost Recovery Clauses/Riders[1)]	(3) T & D Operations Per Books	(4) Pro Forma Adjustments (D-2)	(5) T & D Pro Forma at Present Rates	(6) Pro Forma at Present Rates (Exhibit DSD-1)	(7) PPUC Jurisdictional Rate Increase (D-17, Pg. 4)	(8) Pro Forma at Proposed Rates
1	Operating Revenues	$ 3,233,934	$ (1,300,028)	$ 1,933,906	$ 1,736	$ 1,935,642	$ 1,081,192	$ (55,472)	$ 1,025,720
	Operating Expenses								
2	Operation and Maintenance	1,663,841	(1,178,251)	485,590	1,765	487,355	419,313	(1,086)	418,227
3	Depreciation	415,992	(40,215)	375,777	0	375,777	190,958	0	190,958
4	Regulatory Debits/Credits	2,094	(2,094)	0	3,990	3,990	3,990	0	3,990
	Provision for Taxes								
5	Taxes Other Than Income	148,875	(74,686)	74,189	751	74,940	71,618	(3,273)	68,345
	Income Taxes								
6	Federal	45,828	15,544	61,372	14,890	76,262	35,746	(9,849)	25,897
7	State	11,718	6,647	18,365	4,875	23,240	13,327	(4,212)	9,115
8	Deferred Income Taxes	125,364	(21,523)	103,841	(23,288)	80,553	9,011	0	9,011
9	Investment Tax Credit	60	0	60	5	65	81	0	81
10	Total Taxes	331,845	(74,018)	257,827	(2,767)	255,060	129,782	(17,334)	112,448
11	(Gain)/Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0
12	Total Operating Expenses	2,413,772	(1,294,578)	1,119,194	2,988	1,122,182	744,043	(18,420)	725,623
13	Operating Income	$ 820,162	$ (5,450)	$ 814,712	$ (1,252)	$ 813,460	$ 337,148	$ (37,052)	$ 300,097

[1)] Automatic Recovery Clauses/Riders include POR, GSC, MFC, TSC, USR, ACR, CER, SMR and DSIC.

NOTE: Totals may not tie due to rounding

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Income
12 Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Reference	Description	Amount
		Operating Revenues	
1	D-3 and D-4	Operating Revenue	$ 1,736
		Operation and Maintenance Expenses	
2	D-5	Employee wages and benefits (D-5 Line 5 + Line 6)	1,607
3	D-6	Rate case expense	547
4	D-7	Economic Development Proposal Adjustment	400
5	D-8	Competitive Enhancement Charge Adjustment	(28)
6	D-9	Deferred Storm Expenses Adjustment	3,779
7	D-10	IIJA Expense Deferral Adjustment	211
8	D-11	USR Salaries Adjustment	(1,400)
9	D-12	Interest Expense on Customer Deposits	330
10	D-13	Company Use Generation Supply Purchase	309
11	D-14	Capital Treatment of Certain IT Expenditures	0
12		Total operation and maintenance expense	5,755
		Depreciation	
13	D-14	Capital Treatment of Certain IT Expenditures	0
14	D-9	Annual depreciation expense	0
15		Total depreciation expense	0
		Provision for Taxes	
		Taxes other than income	
16		Capital stock	0
17	D-16	Gross receipts	(163)
18	D-16	Public utility realty	(586)
19	D-5	Payroll taxes	1,500
		Income taxes	
20	D-17	Federal	14,890
21	D-17	State	4,875
22	D-18	Deferred income taxes	(23,288)
23	D-19	Investment tax credit - amortization	5
24		Total Taxes	(2,767)
25		Gain and losses on property dispositions	0
26		Total Operating Expenses	2,988
27		Total Adjustments to Income	$ (1,252)

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Operating Revenue
Year Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	(1) Total Per Books	(2) Less: Automatic Cost Recovery Clauses/Ridersa)	(3) T&D Operations Per Books	(4) Pro Forma Adjustments	(5) T&D Pro forma at Present Rates
1	Distribution revenue	1,169,475	(162,762)	1,006,713	304	1,007,017
2	TSC revenue	343,359	(343,359)	0	0	0
3	CTC revenue	0	0	0	0	0
4	GSC revenue	747,772	(747,772)	0	0	0
5	STAS revenue	(3,059)	(1)	(3,060)	0	(3,060)
6	Sales for resale	246	(246)	0	0	0
7	Total Rate Revenue	2,257,793	(1,254,140)	1,003,653	304	1,003,957
	Other Electric Revenue					
8	Late Payment	14,976	0	14,976	0	14,976
9	Misc. Revenue	1,056	0	1,056	0	1,056
10	Rent	59,480	0	59,480	0	59,480
11	Other	883,062	(26,889)	856,173	0	856,173
12	Total Other	958,574	(26,889)	931,685	-	931,685
13	Operating Revenue (excl. unbilled)	3,216,367	(1,281,029)	1,935,338	304	1,935,642
14	Unbilled Revenue	17,567	(18,999)	(1,432)	1,432	0
15	Total Operating Revenue	$ 3,233,934	$ (1,300,028)	$ 1,933,906	$ 1,736	$ 1,935,642

[a)] Automatic Recovery Clauses/Riders include GSC-1, GSC-2, MFC, TSC, TCJA, STAS E&T, USR, ACR, CER, SDER, SMR and DSIC.
[b)] This adjustment is for annualization.

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Operating Revenues for Unbilled Revenue
Year Ended June 30, 2025
(Thousands of Dollars)

This adjustment was made to normalize distribution operating revenue for the test period by eliminating unbilled revenue shown on Schedule D-3, page 1.

Line No.	Description	Amount
1	Unbilled revenue- distribution	$ 1,432
2	Net increase in distribution operating revenue	$ 1,432

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Wages and Benefits
12 Months Ended June 30, 2025
(Thousands of Dollars, except wages per employee)

This adjustment was made to reflect the average number of transmission and distribution-related employees and the level of wages and benefits in effect at the end of the period.

Line No.	Description		Amount
1	Average monthly T & D-related wages, benefits, and payroll tax to expense per employee	$	5,055
2	T & D-related personnel employed at the end of the period		1,407
3	Annualized T & D-related total wages, benefits, and payroll tax to expense (line 1 x line 2 x 12 months)		85,350
4	Less: Actual T & D-related wages, benefits, and payroll tax to expense for the twelve months ended June 30, 2025		82,243
5	Increase in wages to expense		911
6	Increase in benefits expense		696
7	Increase in payroll taxes		1,500
8	Total increase in T&D-related wages, benefits, and payroll tax expenses	$	3,107

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Rate Case Expense
12 Months Ended June 30, 2025
(Thousands of Dollars)

Rate case expenditures are charged to expense when incurred. The Company's claim for 2025/2026 distribution rate case expense is based on a normalized amount as shown below.

Line No.	Description	Amount
1	2025 distribution rate case expense	$ 2,222
2	Normalized amount (line 1 / 3 years)	$ 741
3	2025 distribution rate case expense per budget	$ 194
4	Net increase/(decrease) in distribution operating expense	$ 547

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Economic Development Proposal
12 Months Ended June 30, 2025
(Thousands of Dollars)

This adjustment was made to reflect the expenses associated with the Company's economic development proposal - Opportunity Pennsylvania Program. See PPL Electric Direct Testimony Statement No. 21.

Line No.	Description	Amount
1	Economic Development Proposal Expense	$ 400
2	HTY Economic Development Proposal expense per budget	$ -
3	Net increase in distribution operating expense	$ 400

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Competitive Enhancement Rider Roll-in to Base Rates
12 Months Ended June 30, 2025
(Thousands of Dollars)

This adjustment is made to roll the Competitive Enhancement Rider (CER) costs into base rates. Costs eligible for the CER include the eligible customer list which is updated every 5 years in accordance with Commission Order dated March 13, 2025 at Docket No. M-2010-2183412.

Line No.	Description	Amount
1	HTY Competitive Enhancement Charge Expense	$ 500
2	Normalized amount (line 1 / 5 years)	$ 100
3	Less: Amount per books	$128
4	Net increase in distribution operating expense	$ (28)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Deferred Storm Outage Costs
12 Months Ended June 30, 2025
(Thousands of Dollars)

On April 3, 2014, the PUC approved PPL Electric's Storm Damage Expense Rider (SDER) to be used for recovery of storm damage expenses exceeding the $14.7 million in base rates, at Docket No. R-2012-2290597. The Order caps the amount to be recovered through SDER at 3% of the Company's total intrastate operating revenues billed to customers, permits the Company to establish a regulatory asset for eligible storm costs in excess of the 3% cap, allows the Company to request recovery of those excess expenses in its next base rate case. In accordance with Generally Accepted Accounting Principles (GAAP), the Company established a regulatory asset of $11,336,169 for the portion of the costs that would be recoverable from customers in its next base rate case.

Line No.	Description		Amount
1	Total net deferral amount for storm outage costs	$	11,336
2	Normalized amount (line 1 / 3 years)	$	3,779
3	Less: Amount per books	$	-
4	Net increase in distribution operating expense	$	3,779

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Deferred IIJA-Related Incremental Expenditures
12 Months Ended June 30, 2025
(Thousands of Dollars)

Pursuant to the Pennsylvania Public Utility Commission's Order issued on July 13, 2023 at Docket No. P-2022-3032929, PPL Electric submitted notice that the Company established a regulatory asset for certain Infrastructure Investment and Jobs Act ("IIJA")-related incremental expenditures for costs incurred in order to prepare, apply, administer, and otherwise execute on IIJA funding opportunities.

Line No.	Description	Amount
1	Total net deferral amount for IIJA-Related Incremental Expenditures	$ 633
2	Normalized Amount (line 1 / 3 years)	211
3	Less: Amount per books	$ -
4	Net increase in distribution operating expense	$ 211

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Universal Service Rider (USR) Salaries
12 Months Ended June 30, 2025
(Thousands of Dollars)

This adjustment was made to reflect the removal of USR salaries from distribution base rates. USR salaries are proposed to be recovered through the USR. See PPL Electric's Direct Testimony Statement No. 18 - Lisa Norden

Line No.	Description	Amount
1	HTY USR salaries per budget	$ 1,400
4	Net decrease in distribution operating expense	$ (1,400)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Interest Expense on Customer Security Deposits
Year Ended June 30, 2025
(Thousands of Dollars)

The Commission, in its Final Order at Docket No. R-80031114, determined that it was appropriate to include the interest expense on customer deposits in PPL Electric's operation and maintenance expense when the deposits are used as a reduction to rate base. The interest on customer security deposits is computed at an interest rate calculated in accordance with 66 Pa. C.S. § 1404 (c) (6) and the Company's Tariff - Electric Pa. P.U.C. No. 201.

Line No.	Description	Residential Amount	Non-Residential Amount	Total
1	Customer security deposits	$ 1,977	$ 4,576	$ 6,553
2	Interest rate	7.00%	4.19%	
3	Total increase in transmission and distribution expense (line 1 x line 2)	$ 138	$ 192	$ 330

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Company Use Generation Supply Purchases
For the Period Ending June 30, 2025
(Thousands of Dollars)

This adjustment was made to reflect the distribution operating expense associated with PPL Electric's purchase of generation supply for the facilities that it owns, i.e., Company Use.

Line No.	Description		Amount
1	Kilowatt-hour usage for the period July 1, 2024 through June 30, 2025	51,580,830	
2	Average June 2025 generation supply purchase price per kilowatt-hour	$ 0.09114	
3	Total estimated generation supply expense July 1, 2024 through June 30, 2025 (line 1 x line 2)		$ 4,701
4	Less: Actual amount per books		4,362
5	Net generation supply expense (line 3 - line 4)		$ 339
6	Portion assigned to PPL Electric		91.1%
7	Net increase in distribution operating expense (line 5 x line 6)		$ 309

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Certain IT Expenditures Requested to be treated as Capital
12 Months Ended June 30, 2025
(Thousands of Dollars)

Pursuant to the prior practice and precedent, PPL Electric is requesting capital treatment of certain IT costs. This reflects the adjustments to Operating Expenses and Depreciation Expense should capital treatment be approved and should the regulatory asset be reclassified to capital/plant-in-service in the fully projected future test year.

Line No.	Description	Amount
1	Proforma to Adjust for IT Capital Request: Reclassification of Regulatory Asset Amortization in O&M Budget to Depreciation Expense - Reduction of O&M Expense	0
2	Less: Amount per budget	$ -
3	Net decrease in distribution operating expense	$ -
4	Proforma to Adjust for IT Capital Request: Reclassification of Regulatory Asset Amortization in O&M Budget to Depreciation Expense - Increase to Depreciation Expense	$ -
5	Less: Amount per budget	$ -
6	Net increase in depreciation expense	$ -

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Annual Depreciation Expense
Year Ended June 30, 2025
(Thousands of Dollars)

This adjustment was made to Annual Depreciation Expense in the future and fully projected future test years. This page is included for consistency between Exhibits Historic 1, Future 1 and Fully Projected Future 1.

Line No.	Depreciation - Electric Plant In Service (a)	Amount
	No adjustment to depreciation expense	

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Taxes Other Than Income
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
	PA Gross Receipts Tax	
	Adjustment to provide for gross receipts tax on pro forma revenue at present rates	
1	Gross receipts tax recoverable through base rates (D-16, page 2)	$ 55,294
2	Less: Gross receipts tax on T&D operations per books (B-5, page 1, line 1 plus D-17, page 1, column 2, line 5)	55,457
3	Net decrease in expense	$ (163)
	PA Public Utility Realty	
	Adjustment to reflect current taxable value	
4	Public utility realty tax recoverable through base rates (D-16, page 2)	$ 3,110
5	Less: Public utility realty tax on T&D operations per books (B-5, page 1, line 3)	3,696
6	Net decrease in expense	$ (586)

PPL ELECTRIC UTILITIES CORPORATION

Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Gross Receipts Tax (GRT) at Present Rates

Line No.	Description	Pro Forma Revenue	Applicable GRT Rate (Mills)	Amount
	Tariff Revenue			
1	Total Tariff Revenue (D-3, page 1, column 5, line 9)	$ 1,003,957	59	$ 59,233
	Other Electric Revenue			
2	Late payment (D-3, page 1,column 5, line 10)	14,976	59	884
3	Other electric revenue (D-3, page 1, column 5, lines 11-13)	916,709	-	0
4	Total Other	931,685		
5	Total (D-3, page 1, line 17)	1,935,642		60,117
6	Plus: Bad debt adjusment	(81,739)	59	(4,823)
7	Total gross receipts tax on pro forma revenue at present rates			$ 55,294

Public Utility Realty Tax (PURTA) at Present Rates

	Description	Amount
8	State Taxable Value (per Notice of Determination dated July 30, 2025)	$ 133,376
9	Rate @ 23.3189 mills (per Notice of Determination dated July 30, 2025)	0.0233189
10	Tax Amount	$ 3,110

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Total Amount Per Books	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Books	Pro forma Adjustments	T&D Pro forma at Present Rates
1	Operating Revenues	3,233,934	(1,300,028)	1,933,906	1,736	1,935,642
	Operating Expenses					
2	Operation and maintenance	1,663,841	(1,178,251)	485,590	1,765	487,355
3	Depreciation and amortization	415,992	(40,215)	375,777	0	375,777
4	Regulatory Debits and Credits	2,094	(2,094)	0	3,990	3,990
5	Taxes Other than Income	148,875	(74,686)	74,189	751	74,940
6	Income Taxes	45,828	15,544	61,372	14,890	76,262
7	Income Taxes - State	11,718	6,647	18,365	4,875	23,240
8	Deferred Income Taxes	125,364	(21,523)	103,841	(23,288)	80,553
9	Investment Tax Credit - Deferral & Amortization	60	0	60	5	65
10	Gains and Losses on Property Dispositions		0	0	0	0
11	Total Operating Expense	2,413,772	(1,294,578)	1,119,194	2,988	1,122,182
12	Operating Income	820,162	(5,450)	814,712	(1,252)	813,460
13	Less: Interest Expense	242,494	0	242,494	(15,237)	227,257
14	Net Operating Income	577,668	(5,450)	572,218	13,985	586,203
15	Income Tax Adjustments					
16	Federal Income Tax	45,828	15,544	61,372	14,890	76,262
17	State Income Tax	11,718	6,647	18,365	4,875	23,240
18	Deferred Income Taxes	125,364	(21,523)	103,841	(23,288)	80,553
19	Investment tax credit amortization	60	0	60	0	60
	Permanent Items:					
20	Business Meals Not Deductible	375	0	375	0	375
21	ESOP dividend paid in cash	(1,816)	0	(1,816)	0	(1,816)
22	Nondeductible Subsidized Expenses	655	0	655	0	655
23	Service Company Permanent Costs	989	0	989	0	989
	Plant Temporary Items:					
24	Book Depreciation	415,992	(40,215)	375,777	0	375,777
25	Book Depreciation Capitalized	5,159	0	5,159	0	5,159
26	Contributions in aid of construction	67,453	0	67,453	0	67,453
27	Plant Basis Adjustments - Tax Repairs and Other	(160,233)	0	(160,233)	0	(160,233)
28	Plant Basis Adjustments - Capitalized R&D	74,463	0	74,463	0	74,463
29	Removal costs	(56,378)	0	(56,378)	0	(56,378)
30	Tax Depreciation	(664,043)	73,272	(590,771)	0	(590,771)
31	Tax Gains/(Losses) on Plant Dispositions	(51,532)	0	(51,532)	0	(51,532)
	Non-Plant Temporary Items:					
32	Bad Debt Expense Net of Write-offs	(6,572)	0	(6,572)	0	(6,572)
33	Clearing Accounts	2,164	0	2,164	0	2,164
34	Customer Advances	(118)	0	(118)	0	(118)
35	Deferred Compensation - Officers	388	0	388	0	388
36	Environmental Clean-up	159	0	159	0	159
37	Indirect Tax Contingencies	228	0	228	(228)	0
38	Litigation Contingencies	(315)	0	(315)	315	0
39	Obsolete Inventory	(479)	0	(479)	0	(479)
40	Pension and supplemental retirements	(29,798)	0	(29,798)	0	(29,798)
41	Post-employment benefits	(330)	0	(330)	0	(330)
42	Post-retirement benefits	1,816	0	1,816	0	1,816
43	Post-retirement - VEBA	(1,382)	0	(1,382)	0	(1,382)
44	Prepaids	(881)	0	(881)	0	(881)
45	Rate Rider/Clause - Act 129 -Conservation Program	(6,418)	6,418	0	0	0
46	Rate Rider/Clause - Competitive Enhancement Rider (CER)	226	(226)	0	(28)	(28)
47	Rate Rider/Clause - Default Service Plan	1,058	(1,058)	0	0	0
48	Rate Rider/Clause - Distribution Income Tax Rate Change	(25,558)	25,558	0	0	0
49	Rate Rider/Clause - Distribution System Improvement Charge (DSIC)	(1,227)	1,227	0	0	0
50	Rate Rider/Clause - Generation Service Charge (GSC)	(28,392)	28,392	0	0	0
51	Rate Rider/Clause - Transmission Rate Base (TRB)	3,515	(3,515)	0	0	0
52	Rate Rider/Clause - Transmission Service Cost (TSC)	36,615	(36,615)	0	0	0
53	Rate Rider/Clause - Universal Service Rider (USR)	16,429	(16,429)	0	0	0
54	Rate Rider/Clause - Smart Meter Technology	294	(294)	0	0	0
55	Rate Rider/Clause - Storm Damage (SDER)	(6,708)	6,708	0	0	0
56	Reacquired debt costs	539	0	539	0	539
57	Regulatory Asset - IIJA Expense Deferral	0	0	0	211	211
58	Regulatory Asset - IT Systems Costs	(8,020)	0	(8,020)	8,020	0
59	Regulatory Asset - Rate Cases Expenses	0	0	0	741	741
60	Regulatory Asset - Storm Deferral	(42,221)	42,221	0	3,779	3,779
61	Service Company Temporary Costs	1,425	0	1,425	0	1,425
62	Severance Pay	996	0	996	0	996
63	Vacation Pay	289	0	289	0	289
64	Variable Pay	(1,007)	0	(1,007)	0	(1,007)
63	Income Tax Adjustments	(279,231)	86,112	(193,119)	9,287	(183,832)
64	Taxable Net Income Before Special Deductions	$ 298,437	$ 80,662	$ 379,099	$ 23,272	$ 402,371

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Total Amount Per Books	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Books	Pro forma Adjustments	T&D Pro forma at Present Rates
	PA Corporate Net Income Tax Calculation					
1	Taxable Net Income Before Special Deductions	$ 298,437	$ 80,662	$ 379,099	$ 23,272	$ 402,371
	PA Special Deductions					
2	Tax Preference Income	0	0	0	0	0
3	Dividends Paid Credit	0	0	0	0	0
4	Bonus Depreciation Adjustment	(117,521)	0	(117,521)	0	(117,521)
5	State Adjustment	0	0	0	0	0
6	State NOL Carryforward/(Utilization)	0	0	0	0	0
7	PA Taxable Income	180,916	80,662	261,578	23,272	284,850
8	PA Tax @ 8.49% from July-Dec 2024 and 7.99% from Jan-Jun 2025	14,675	6,647	21,322	1,918	23,240
9	PA Tax Credits	0	0	0	0	0
10	Accrual for Potential Deficiency	0	0	0	0	0
11	State Income Tax Settlements	0		0	0	0
12	Prior Period Tax Return Adjustments	(2,957)	0	(2,957)	2,957	0
13	Total PA Income Tax	$ 11,718	$ 6,647	$ 18,365	$ 4,875	$ 23,240
	Federal Income Tax Calculation					
14	Taxable Net Income Before Special Deductions	$ 298,437	$ 80,662	$ 379,099	$ 23,272	$ 402,371
	Federal Special Deductions					
15	PA Income Tax Less Tax Credits	(14,675)	(6,647)	(21,322)	(1,918)	(23,240)
16	Dividends Paid Credit	0	0	0	0	0
17	State Income Tax Settlements	0	0	0	0	0
18	State Income Tax Adjustment for Prior Year	1,188	0	1,188	(1,188)	0
19	Federal Taxable Income	284,950	74,015	358,965	20,166	379,131
20	Federal NOL Carryforward/(Utilization)	0	0	0	0	0
21	Federal Taxable Income after NOL Carryforward/(Utilization)	284,950	74,015	358,965	20,166	379,131
22	Federal Tax @ 21%	59,840	15,544	75,383	4,235	79,618
23	Federal Tax Credits	(7,093)	0	(7,093)	3,737	(3,356)
24	APB28 Adjustment	303	0	303	(303)	0
25	Accrual for Potential Deficiency	311	0	311	(311)	0
26	Prior Period Tax Return Adjustments	(7,532)	0	(7,532)	7,532	0
27	Total Federal Income Tax	$ 45,829	$ 15,544	$ 61,372	$ 14,890	$ 76,262

PPL ELECTRIC UTILITIES CORPORATION
Adjustment to Interest Deduction for Income Tax Purposes
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

This adjustment provides for the annualized interest on claimed measures of value at June 30, 2025.

Line No.	Description	Amount
1	Measures of value at June 30, 2025 (C-1)	$ 10,821,754
2	Long-term debt ratio (B-8)	43.76%
3	Embedded cost of long-term debt (B-8)	4.79%
4	Annualized interest (line 1 x line 2 x line 3)	227,257
5	Less: Interest expense on T&D operations (D-17, page 1, line 13)	242,494
6	Net decrease in interest deduction (line 4 - line 5)	$ (15,237)

PPL ELECTRIC UTILITIES CORPORATION
Operating Revenue and Applicable Tax
Related to Proposed Rate Increase
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
1	Additional operating revenue from proposed rate increase (D-1)	$ (55,472)
	Less:	
2	Provision for uncollectible accounts expense (line 1 x 1.67%)	(926)
3	Provision for PUC Assessment expense (line 1 x .28757%)	(160)
4	PA gross receipts tax (line 1 x 59 mills)	(3,273)
5	Taxable income for PA Corporate net income tax (line 1 less lines 2, 3 and 4)	(51,113)
6	PA corporate net income tax (line 5 x 8.24%) = (8.49% x 50% + 7.99% x 50%)	(4,212)
7	Taxable income for Federal income tax	(46,901)
8	Federal income tax (line 7 x 21%)	(9,849)
9	Operating income	$ (37,052)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Deferred Income Taxes
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Provision	Debit	Credit	Net Deferred Tax Amount per Books	Adjustments	T&D Operations per Books	T&D Pro forma at Present Rates	Net increase / (decrease) in deferred income taxes
	Distribution Property:							
1	Method and Life Book/Tax Plant Differences	$ 5,809	$ -	$ 5,809	$ (6,900)	$ (1,091)	$ (1,091)	$ 0
2	Contributions In Aid of Construction (CIAC)	0	(15,296)	(15,296)	0	(15,296)	(15,296)	0
3	Other Plant Basis Adjustments	24,644	0	24,644	0	24,644	24,644	0
4	Federal NOL Carryforward	0	0	0	0	0	0	0
5	State NOL Carryforward	0	0	0	0	0	0	0
6	Deficient Federal NOL Deferred Taxes	506	0	506	0	506	506	0
7	Non-Plant Deferred Taxes	52,455	(22,767)	29,688	(15,550)	14,138	0	(14,138)
8	Estimated PA State Income Tax Rate Change Adjustments	0	(1,113)	(1,113)	0	(1,113)	0	1,113
9	Prior Year Tax Return Adjustments	8,442	0	8,442	0	8,442	0	(8,442)
10	Total Distribution Property	91,856	(39,176)	52,680	(22,450)	30,230	8,763	(21,467)
	General Property:							
11	Method and Life Book/Tax Plant Differences	11,400	(69)	11,331	0	11,331	11,331	0
12	Contributions In Aid of Construction (CIAC)	124	0	124	0	124	124	0
13	Other Basis Adjustments	37	(11,206)	(11,169)	0	(11,169)	(11,169)	0
14	Non-Plant Deferred Taxes	0	0	0	0	0	0	0
15	Prior Year Tax Return Adjustments	0	0	0	0	0	0	0
16	Total General Property	11,561	(11,275)	286	0	286	286	0
	Transmission Property:							
17	Contributions In Aid of Construction (CIAC)	348	0	348	0	348	348	0
18	Net Book/Net Tax Plant (Excluding CIAC)	72,952	(1,980)	70,972	0	70,972	70,972	0
19	Federal NOL Carryforward/(Utilization)	0	0	0	0	0	0	0
20	State NOL Carryforward	0	0	0	0	0	0	0
21	Federal Deficient NOL Deferred Taxes	184	0	184	0	184	184	0
22	Non-Plant Deferred Taxes	2,262	(2,170)	92	927	1,019	0	(1,019)
23	Estimated PA State Income Tax Rate Change Adjustments	0	66	66	0	66	0	(66)
24	Prior Year Tax Return Adjustments	736	0	736	0	736	0	(736)
25	Total Transmission Property	76,482	(4,084)	72,398	927	73,325	71,504	(1,821)
26	Deferred Income Tax Presentation Reclasses	245,678	(245,678)	0	0	0	0	0
	Total							
27	Method and Life Book/Tax Plant Differences	17,209	(69)	17,140	(6,900)	10,240	10,240	0
28	Contributions In Aid of Construction (CIAC)	472	(15,296)	(14,824)	0	(14,824)	(14,824)	0
29	Other Basis Adjustments	24,681	(11,206)	13,475	0	13,475	13,475	0
30	Net Book/Net Tax Plant (Excluding CIAC)-Transmission	72,952	(1,980)	70,972	0	70,972	70,972	0
31	Federal NOL Carryforward/(Utilization)	0	0	0	0	0	0	0
32	State NOL Carryforward/(Utilization)	0	0	0	0	0	0	0
33	Federal Deficient NOL Deferred Taxes	690	0	690	0	690	690	0
34	Non-Plant Deferred Taxes	54,717	(24,937)	29,780	(14,623)	15,157	0	(15,157)
35	Estimated PA State Income Tax Rate Change Adjustments	0	(1,047)	(1,047)	0	(1,047)	0	1,047
36	Prior Year Tax Return Adjustments	9,178	0	9,178	0	9,178	0	(9,178)
37	Deferred Income Tax Presentation Reclasses	245,678	(245,678)	0	0	0	0	0
38	Total	$ 425,577	$ (300,213)	$ 125,364	$ (21,523)	$ 103,841	$ 80,553	$ (23,288)
				D-17, Col 1	D-17, Col 2	D-17, Col 3	D-17, Col 5	D-17, Col 4
39	Deferred Taxes per Schedule D-17, Line 8			125,364	(21,523)	103,841	80,553	(23,288)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Provision For Deferred Income Taxes
Twelve Months Ended June 30, 2025
(Thousands of Dollars)

This adjustment provides for the annual provision for deferred income taxes due to the (1) Accelerated Cost Recovery System (ACRS) of the Economic Recovery Act of 1981, (2) Modified Accelerated Cost Recovery System (MACRS) of the Tax Reform Act of 1986 and (3) Plant Basis Adjustments

Line No.	Description	Per Books Sch D-17 Col 1
	Distribution Property	
1	(Excess)/Deficient Tax over Book depreciation on ACRS and MACRS property	$ (78,532)
2	Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	(114,727)
3	Reversal of Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	74,981
4	Plant activity for the calculation of deferred income taxes	(118,278)
	General Property	
5	Excess Tax over Book depreciation on ACRS and MACRS property	(66,410)
6	Plant Basis Adjustments	59,200
7	Reversal of Plant Basis Adjustments	(5,433)
8	Plant activity for the calculation of deferred income taxes	(12,643)
	Transmission Property	
9	Excess Tax over Book depreciation on ACRS and MACRS property	(242,913)
10	Plant Basis Adjustments	(19,168)
11	Reversal of Plant Basis Adjustments	23,883
12	Plant activity for the calculation of deferred income taxes	(238,198)
13	Total plant activity for the calculation of deferred income taxes	$ (369,119)
14	Tax Rate Provisions for Distribution and General Property - 21% Reversals for Distiribution and General Property - Average Rate Assumption Method Provisions for Transmission Property - 27.7071 (2024) & 27.3121% (2025) Reversals for Transmission Property - ARAM Provisions for Plant Basis Adjustments - 27.7071 (2024) & 27.3121% (2025) Reversals for Plant Basis Adjustments - ARAM	
15	Net annual deferred tax debit / (credit) (Sch D-18, Page 1, line 29, column f)	$ 80,553
	Less: Net provision on T&D operations per books	
16	Provision for deferred taxes - debit	425,577
17	Provision for deferred taxes - credit	(300,213)
18	Sub-Total (Sch D-18, Page 1, line 29, column c)	125,364
	Less: Net deferred tax debit / (credit) on Automatic Recovery Riders	
19	Sch D-18, Page 1, line 29, column d	(21,523)
20	Net decrease in deferred income tax provision	$ (23,288)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Amortization of
Deferred Investment Tax Credit
July 2024 - June 2025
(Thousands of Dollars)

Line No.	Description	10% Investment Tax Credit	30% Investment Tax Credit	40% Investment Tax Credit	Total
	Transmission Property:				
1	1982	(3)	0	0	(3)
2	1984	(4)	0	0	(4)
3	1985	(3)	0	0	(3)
4	1986	(3)	0	0	(3)
5	1987	(2)	0	0	(2)
6	1988	(1)	0	0	(1)
7	Total Transmission Property	(16)	0	0	(16)
	General Property:				
8	2019	0	(4)	0	(4)
9	2022	0	(4)	0	(4)
10	2023	0	(3)	(5)	(8)
11	Total General Property	0	(11)	(5)	(16)
12	Total Amount of Amortization				(32)
13	Less: Amortization on T&D operations per books (B-5, Page 1)				(37)
14	Decrease in Amortization (B-17, Line 9, Col 4)				$ 5
15	Total Amount of Amortization Benefit Above	(16)	(11)	(5)	(32)
16	Total ITC deferrals in the Current Period	0	29	68	97
17	Net Deferred ITC Expense / (Benefit) - (B-17, Line 9, Col 5)	(16)	18	63	65

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Future 1

Summary of Rate Base & Rate of Return

Witness: Various

Docket No. R-2025-3057164

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Future 1

Docket No. R-2025-3057164

Summary of Rate Base & Rate of Return

Year Ended June 30, 2026

This book contains a series of schedules (see Table of Contents) which are grouped as follows:

A - Statement of Reasons

B - Financial Statements, Cost of Capital and Capital Structure

C - Rate Base

D - Operating Income and Adjustments

PPL ELECTRIC UTILITIES CORPORATION

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PPL ELECTRIC UTILITIES CORPORATION

A - Reasons for Proposed Increase

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A-1 Statement of Reasons

The Statement of Reason appears in Section A-1 of Exhibit Fully Projected Future 1.

PPL ELECTRIC UTILITIES CORPORATION

B - Book Statements

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Section B - Book Statements

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PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2026
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Utility Plant	
101	Plant in service	$ 14,481,259
105	Plant held for future use	19,928
106	Completed construction not classified	4,207,989
107	Construction work in progress	1,432,102
	Gross utility plant	20,141,278
108	Accumulated provision for depreciation	(4,603,527)
111	Accumulated provision for amortization	(37,671)
	Net utility plant	15,500,080
	Other Property and Investments	
121	Nonutility property	18,556
122	Accumulated provision for depreciation of nonutility property	(20)
	Net nonutility property	18,536
123	Investment in subsidiary companies	0
124	Other investments	0
128	Other special funds	0
	Total Other Property and Investments	18,536
	Current and Accrued Assets	
131	Cash	0
132	Interest special deposits	0
134	Other special deposits	0
135	Working funds	0
136	Temporary cash investments	28,624
	Notes and accounts receivable	
141	Notes receivable	0
142	Customer accounts receivable	415,616
143	Other accounts receivable	21,269
144	Accumulated provision for uncollectible accounts-credit	(39,303)
	Total notes and accounts receivable	397,582
145	Notes receivable from associated companies	629,448
146	Accounts receivable from associated companies	0
	Materials and supplies	
154	Plant materials and operating supplies	100,823
158	Allowances and environmental credits	3
163	Stores expense undistributed	8,466
	Total materials and supplies	109,292

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2026
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Current and Accrued Assets (continued)		
165	Prepayments	$	108,369
	Other current and accrued assets		
171	Interest and dividends receivable		157
172	Rents receivable		11,479
173	Accrued utility revenues		126,846
174	Miscellaneous current and accrued assets		33,592
	Total other current and accrued assets		172,074
	Total Current and Accrued Assets		1,445,389
	Deferred Debits		
181	Unamortized debt expense		51,530
182.3	Other regulatory assets		817,426
183	Preliminary survey and investigation charges		153
184	Clearing accounts		359
185	Temporary facilities		0
186	Miscellaneous deferred debits		103,059
189	Unamortized loss on reacquired debt		2,209
190	Accumulated deferred income taxes (noncurrent)		370,618
	Total Deferred Debits		1,345,354
	Total Assets and Other Debits	$	18,309,359

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2026
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Proprietary Capital	
201	Common stock issued	$ 365,678
204	Preferred stock issued	0
207	Premium on capital stock	0
211	Miscellaneous paid-in capital	5,617,960
214	Capital stock expense	0
215.1	Appropriated retained earnings - amortization reserve - Federal	0
216	Unappropriated retained earnings	2,045,931
216.1	Unappropriated undistributed subsidiary earnings	0
217	Reacquired capital stock	0
219	Other comprehensive income	0
	Total Proprietary Capital	8,029,569
	Long-Term Debt	
221	Bonds	6,298,750
224	Other long-term debt	0
225	Unamortized premium	0
226	Unamortized discount on long-term debt-debit	(39,362)
		6,259,388
	Less amount due within one year	
221	Bonds	0
	Total Long-Term Debt	6,259,388
	Other Noncurrent Liabilities	
227	Obligations under capital leases (noncurrent)	0
	Current and Accrued Liabilities	
224	Long-term debt due within one year-other	0
231	Notes payable	0
232	Accounts payable	487,285
234	Accounts payable to associated companies	58,490
235	Customer deposits	6,554
236	Taxes accrued	(7,520)
237	Interest accrued	71,318
238	Dividends declared	0
240	Matured interest	0
241	Tax collections payable	1,330
242	Miscellaneous current and accrued liabilities	102,611
243	Obligations under capital-leases - current	0
	Total Current and Accrued Liabilities	720,068

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2026
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Deferred Credits		
228.3	Accumulated provision for pensions and benefits	$	45,800
229	Accumulated provision for rate refunds		0
252	Customer advances for construction		0
253	Other deferred credits		72,582
254	Other regulatory liabilities		876,443
255	Accumulated deferred investment tax credits		295
281	Accumulated deferred income taxes -		0
	accelerated amortization property		0
282	Accumulated deferred income taxes - other property		2,146,502
283	Accumulated deferred income taxes - other (noncurrent)		158,712
	Total Deferred Credits		3,300,334
	Total Liabilities and Other Credits	$	18,309,359

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Net Utility Operating Income
Year Ended June 30, 2026
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
400	Operating Revenue (B-3)	$ 3,402,590
	Operating Expenses:	
401,402	Operation and Maintenance expenses (B-4)	
	Power production	842,301
	Transmission	335,699
	Regional market	-
	Distribution	151,393
	Customer accounts	79,926
	Customer service and informational expenses	144,668
	Sales	-
	Administrative and general	139,713
	Total Operation and Maintenance Expenses	1,693,699
403	Depreciation expense	401,426
404,405	Amortization of electric plant	24,591
407.3	Regulatory debits	7,565
407.4	Regulatory credits	0
	Taxes (B-5)	
408.1	Taxes other than income taxes	161,814
409.1	Income taxes	78,121
	Deferred income taxes	
410.1	Provision	135,499
411.1	Provision - Credit	(10,988)
411.4	Investment tax credit adjustments	(31)
	Total Taxes	364,415
411.6	Gains from disposition of utility plant	-
411.7	Losses from disposition of utility plant	-
	Total Operating Expenses	2,491,696
	Net Utility Operating Income	$ 910,894

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operating Revenue
Year Ended June 30, 2026
(Thousands of Dollars)

Description	**Amount**
Sales of Electricity	
Residential	$ 1,871,862
Commercial	439,052
Industrial	88,720
Public authorities	26,786
Railroads	0
Sales for resale	1,547
Sales Revenue	2,427,967
Other Operating Revenue	
Forfeited discounts	14,860
Miscellaneous service revenue	970
Rent from electric property	46,738
Unbilled revenue	509
Other electric revenue	911,546
Total Other Operating Revenue	974,623
Total Electric Operating Revenue	$ 3,402,590

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended June 30, 2026
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Power Production Expenses	
	Other Power Supply Expenses	
555	Purchased power	
	Market-based from EWGs	$ 840,322
	Non-utility generation	
	PJM ancillary services	1,668
	Other	
556	System control and load dispatching	
	PJM ancillary services	6
	Other	-
557	Other expenses	306
	Total Other Power Supply Expenses	842,301
	Total Power Production Expenses	842,301
	Transmission Expenses	
	Operation	
560	Operation supervision and engineering	5,748
561	Load dispatching	2,696
562	Station expenses	658
563	Overhead line expenses	1,217
564	Underground line expenses	-
565	Transmission of electricity by others	298,762
566	Miscellaneous transmission expenses	5,943
567	Rents	1,352
	Total Transmission Operation Expenses	316,376
	Maintenance	
568	Maintenance supervision and engineering	12
569	Maintenance of structures	17
569.1	Maintenance of Computer Hardware	24
569.2	Maintenance of Computer Software	2,301
569.3	Maintenance of Communication Equipment	83
570	Maintenance of station equipment	4,806
571	Maintenance of overhead lines	11,133
572	Maintenance of underground lines	163
573	Maintenance of miscellaneous transmission plant	783
574	Maintenance of Transmission Plant	-
	Total Transmission Maintenance Expenses	19,323
	Total Transmission Expenses	335,699

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended June 30, 2026
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Regional Market Expenses	
	Operation	
575.7	Market Facilitation, Monitoring and Compliance Services	$ -
	Total Regional Market Expenses	-
	Energy Storage Expenses	
	Operation	
577.1	Operation Supervision and Engineering	$ -
	Total Energy Storage Operation Expenses	-
	Maintenance	
578.2	Maintenance of Energy Storage Equipment and Structures	$ -
	Total Energy Storage Maintenance Expenses	-
	Total Energy Storage Expenses	-
	Distribution Expenses	
	Operation	
580	Operation supervision and engineering	9,885
581	Load dispatching	2,531
582	Station expenses	92
583	Overhead line expenses	27,042
584	Underground line expenses	6,341
585	Street lighting and signal system expenses	-
586	Meter expenses	2,552
587	Customer installations expenses	2,420
588	Miscellaneous distribution expenses	(3,690)
589	Rents	7,412
	Total Distribution Operation Expenses	54,584
	Maintenance	
590	Maintenance supervision and engineering	-
591	Maintenance of structures	170
592	Maintenance of station equipment	10,271
593	Maintenance of overhead lines	81,628
594	Maintenance of underground lines	214
595	Maintenance of line transformers	143
596	Maintenance of street lighting and signal systems	2,266
597	Maintenance of meters	-
598	Maintenance of miscellaneous distribution plant	2,118
	Total Distribution Maintenance Expenses	96,809
	Total Distribution Expenses	151,393

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended June 30, 2026
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Customer Accounts Expenses	
	Operation	
901	Supervision	3,718
902	Meter reading expenses	1,142
903	Customer records and collection expenses	35,747
904	Uncollectible accounts	35,289
905	Miscellaneous customer accounts expenses	4,030
	Total Customer Accounts Expenses	79,926
	Customer Service and Informational Expenses	
	Operation	
908	Customer assistance expenses	
	On-track uncollectible accounts	$ 40,454
	Other	104,214
909	Informational and instructional expense	-
910	Miscellaneous customer service and informational expenses	-
	Total Customer Service and Informational Expenses	144,668
	Sales Expenses	
	Operation	
911	Supervision	-
912	Demonstrating and selling expenses	-
913	Advertising expenses	-
916	Miscellaneous sales expenses	-
	Total Sales Expenses	-
	Administrative and General Expenses	
	Operation	
920	Administrative and general salaries	43,010
921	Office supplies and expenses	17,383
922	Administrative Expenses Transferred-Credit	(5,161)
923	Outside services employed	32,195
924	Property insurance	3,439
925	Injuries and damages	7,540
926	Employee pensions and benefits	2,762
928	Regulatory commission expenses	8,014
930	Miscellaneous general expenses	(11,711)
931	Service Company Rents	2,072
		99,543
	Maintenance	
935	Maintenance of general plant	40,170
	Total Administrative and General Expenses	139,713
	Total Operation and Maintenance Expenses	$ 1,693,699

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail - Taxes
Twelve Months Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount
	Taxes Other Than Income	
	State and Local	
1	Gross Receipts	$ 146,700
2	Local property and Other	4,153
3	Public Utility Realty	3,082
4	State Unemployment Compensation	149
5	Sales and Use	
6	Total State and Local	154,084
	Federal	
7	Unemployment Tax Act	34
8	Social Security and Hospital Insurance	7,696
9	Total Federal	7,730
10	Total Taxes Other Than Income	161,814
	Income Taxes	
11	State	16,727
12	Federal	61,394
13	Total Income Taxes	78,121
	Investment Tax Credit	
14	Deferred	0
15	Amortization of Deferral	(31)
16	Net Investment Tax Credit	(31)

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail - Taxes
Twelve Months Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	Federal	State	Amount
	Deferred Income Taxes			
	Provision for Deferred Taxes			
	Net Book/Net Tax Plant Timing Differences:			
17	ACRS & MACRS - Distribution Property	18,440	0	18,440
18	ACRS & MACRS - General Property	6,145	226	6,371
19	Contributions in Aid of Construction (CIAC) - Transmission Property	425	136	561
20	Contributions in Aid of Construction (CIAC) - General Property	60	31	91
21	Net Book/Net Tax Pant - Transmission Property	53,638	28,098	81,736
22	Basis Adjustment - Distribution Property	12,570	5,011	17,581
23	Basis Adjustment - General Property	1,310	642	1,952
24	Federal NOL Carryforward - Distribution Property	0	0	0
25	State NOL Carryforward - Distribution Property	0	0	0
26	Deficient Federal NOL Deferred Taxes - Distribution Property	486	0	486
27	Deficient Federal NOL Deferred Taxes - Transmission Property	210	0	210
28	Bad Debts	628	258	886
29	Clearing Accounts	23	9	32
30	Customer Advances	11	5	16
31	Obsolete Inventory	14	6	20
32	Pension Benefits	4,446	1,796	6,242
33	Post-Employment Benefits	62	27	89
34	Post-Retirement VEBA	269	107	376
35	Prepaids	171	68	239
36	Rate Case Expenses	36	14	50
37	Variable Pay	86	35	121
38	Total Provision	99,030	36,469	135,499
	Provision for Deferred Taxes - Credit			
	Net Book/Net Tax Plant Timing Differences:			
39	Contributions in Aid of Construction (CIAC) - Distribution Property	(5,401)	(2,157)	(7,558)
40	Deferred Compensation - Officers	(76)	(30)	(106)
41	Environmental Cleanup	(32)	(12)	(44)
42	Loss - Reacquired Debt	(79)	(31)	(110)
43	Post-Retirement Benefits	(421)	(166)	(587)
44	Supplemental Executive Retirement Pension (SERP)	(50)	(20)	(70)
45	Service Company Temporary Costs	(276)	(111)	(387)
46	Vacation Pay	(56)	(23)	(79)
47	Storm Deferral	(1,469)	(578)	(2,047)
48	Total Credits	$ (7,860)	$ (3,128)	(10,988)
49	Total Deferred Income Taxes			124,511
50	Total All Taxes			$ 364,415

PPL ELECTRIC UTILITIES CORPORATION

Calculation of Composite Cost Rate of Long-Term Debt
at June 30, 2026
(Thousands of Dollars)

Line No.	(1) First Mortgage Bonds (f)	(2) Amount Outstanding	(3) Percent to Total	(4) Effective Interest Rate (a)	(5) Average Weighted Cost Rate		
1	5.20% Series due 2041	$ 250,000	4.48 %	5.31 %	0.24 %		
2	4.75% Series due 2043	350,000	6.28	4.86	0.31		
3	6.45% Series due 2037	250,000	4.48	6.53	0.29		
4	6.25% Series due 2039	300,000	5.38	6.37	0.34		
5	4.125% Series due 2044	300,000	5.38	4.26	0.23		
6	4.15% Series due 2045	350,000	6.28	4.25	0.27		
7	3.95% Series due 2047	475,000	8.52	4.07	0.35		
8	4.15% Series due 2048	400,000	7.17	4.25	0.30		
9	3.00% Series due 2049	400,000	7.17	3.14	0.23		
10	5.00% Series Due 2033	600,000	10.76	5.24	0.56		
11	5.25% Series Due 2053	750,000	13.46	5.46	0.73		
12	4.85% Series Due 2034	650,000	11.67	4.98	0.58		
13	5.55% Series Due 2055	500,000	8.97	5.69	0.51		
14	Total	$ 5,575,000	100.00 %		4.94 %		
	Pollution Control Bonds						
15	2.625% Series B due 2027	108,250	48.38	2.68 %	1.30 %		
16	3.00% Series A due 2029	115,500	51.62	3.07	1.58		
17	Total	$ 223,750	100.00 %		2.88 %		
	Forecasted Issuances						
18	5.90% Series Due 2056	500,000	100.00 %	5.98 %	5.98 %		
19	Total	$ 500,000	100.00 %		5.98 %		
20	Total First Mortgage Bonds	5,575,000	88.51 %	4.94 %	4.37 %		
21	Total Pollution Control Bonds	223,750	3.55	2.88	0.10		
22	Total Forecasted Issuances	500,000	7.94	5.98	0.47		
23		$ 6,298,750	100.00 %		4.94 %		
24	Long-Term Debt	$ 6,298,750			4.94 %	$ 311,158	(b)
25	Loss on Reacquired Debt	(2,209)				539	(c)
26	Gain on Reacquired Debt	0				0	(d)
27	Adjusted Long-Term Debt	$ 6,296,541			4.95 %	(e) $ 311,697	

(a) Effective interest rate from Schedule B-6, page 2.
(b) 4.94% * $6,298,750
* (c) Annualized amortization of loss on reacquired debt
** (d) Annualized amortization of gain on reacquired debt
(e) $311,697 / $6,296,541

*Unamortized loss on reacquired debt is a debit, therefore, should be subtracted from Long-Term Debt
**Unamortized gain on reacquired debt is a credit, therefore, should be added to Long-Term Debt.

PPL ELECTRIC UTILITIES CORPORATION

Schedule of Long-Term Debt and Calculation
of Average Weighted Cost Rate at June 30, 2026

Line No.	(1) Description of Issue	(2) Nominal Date of Issue	(3) Date of Maturity	(4) Amount Issued	(5) Amount Outstanding	(6) Amount Retired	(7) Coupon Rate - %	(8) Premium, Option or (Discount) at Issuance	(9) Issuance Expense	(10) Net Proceeds	(11) Annual Sinking Fund Requirement	(12) Average Term in Years	(13) Net Proceeds Ratio (a)	(14) Effective Interest Rate - %
	First Mortgage Bonds													
1	5.20% Series Due 2041	7/15/2011	7/15/2041	$250,000,000	$250,000,000	-	5.20	($1,430,000)	$2,801,101	$245,768,899		30	98.31	5.31
2	4.75% Series Due 2043	7/11/2013	7/15/2043	350,000,000	350,000,000	-	4.75	(2,219,000)	3,691,346	344,089,654		30	98.31	4.86
3	6.45% Senior Secured Bonds	8/13/2007	8/15/2037	250,000,000	250,000,000	-	6.45	(67,500)	2,522,764	247,409,736		30	98.96	6.53
4	6.25% Senior Secured Bonds	5/22/2009	5/15/2039	300,000,000	300,000,000	-	6.25	(1,806,000)	3,105,155	295,088,845		30	98.36	6.37
5	4.125% Series Due 2044	6/5/2014	6/15/2044	300,000,000	300,000,000	-	4.13	(3,519,000)	3,314,219	293,166,781		30	97.72	4.26
6	4.15% Series Due 2045	10/1/2015	10/1/2045	350,000,000	350,000,000	-	4.15	(2,142,000)	3,628,867	344,229,133		30	98.35	4.25
7	3.95% Series Due 2047	5/11/2017	6/1/2047	475,000,000	475,000,000	-	3.95	(4,797,500)	4,999,061	465,203,439		30	97.94	4.07
8	4.15% Series Due 2048	6/14/2018	6/15/2048	400,000,000	400,000,000	-	4.15	(2,244,000)	4,190,045	393,565,955		30	98.39	4.25
9	3.00% Series Due 2049	9/6/2019	10/1/2049	400,000,000	400,000,000	-	3.00	(6,716,000)	4,206,347	389,077,653		30	97.27	3.14
10	5.00% Series Due 2033	3/2/2023	5/15/2033	600,000,000	600,000,000	-	5.00	(6,150,000)	4,954,417	588,895,583		10	98.15	5.24
11	5.25% Series Due 2053	3/2/2023	5/15/2053	750,000,000	750,000,000	-	5.25	(15,172,500)	7,871,187	726,956,313		30	96.93	5.46
12	4.85% Series Due 2034	1/5/2024	2/15/2034	650,000,000	650,000,000	-	4.85	(1,287,000)	5,523,116	643,189,884		10	98.95	4.98
13	5.55% Series Due 2055	8/11/2025	8/15/2055	500,000,000	500,000,000	-	5.55	(4,335,000)	5,625,000	490,040,000		30	98.01	5.69
14	5.90% Series Due 2056	5/1/2026	5/1/2056	500,000,000	500,000,000	-	5.90	-	5,625,000	494,375,000		30	98.88	5.98
	Pollution Control Bonds													
15	LCIDA Series 2016B due 2027	3/9/2016	2/15/2027	108,250,000	108,250,000	-	2.63	-	583,739	107,666,261		11	99.46	2.68
16	LCIDA Series 2016A due 2029	3/9/2016	9/1/2029	115,500,000	115,500,000	-	3.00	-	852,909	114,647,091		13	99.26	3.07
17	TOTAL				$ 6,298,750,000									

(a) Approximates net proceeds ratio at time of issuance.

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure as of June 30, 2026
(Thousands of Dollars)

Line No.		2021	2022	2023	2024	2025	2026
	Capitalization						
1	Long-Term Debt (a)	$ 4,933,637	$ 4,535,676	$ 4,734,782	$ 5,295,463	$ 5,296,002	$ 6,296,541
2	Common Equity	5,889,213	5,784,561	6,031,865	6,737,589	6,805,925	8,029,570
3	Total	$ 10,822,850	$ 10,320,237	$ 10,766,647	$ 12,033,052	$ 12,101,927	$ 14,326,111
	Capitalization Ratios						
4	Long-Term Debt (a)	45.59%	43.95%	43.98%	44.01%	43.76%	43.95%
5	Common Equity	54.41%	56.05%	56.02%	55.99%	56.24%	56.05%
6	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

(a) Long-term debt includes amount due within one year and the unamortized loss on reaquired debt.

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure
(Thousands of Dollars)

Line No.		2021	2022	2023	2024	2025	2026
	Computation of Long-Term Debt						
1	Long-term Debt	$ 4,938,750	$ 4,538,750	$ 4,738,750	$ 5,298,750	$ 5,298,750	$ 6,298,750
2	Unamortized Loss on Reacquired Debt	(5,113)	(3,074)	(3,968)	(3,287)	(2,748)	(2,209)
3	Adjusted Long-Term Debt	$ 4,933,637	$ 4,535,676	$ 4,734,782	$ 5,295,463	$ 5,296,002	$ 6,296,541
	Computation of Common Equity						
	Common Equity per Books						
4	Common Stock Issued	$ 363,833	$ 363,833	$ 363,833	$ 363,833	$ 363,833	$ 365,678
5	Treasury Stock	0	0	0	0	0	0
6	Misc Paid in Capital	4,509,897	4,194,897	4,264,897	4,726,659	4,574,251	5,617,960
7	Earnings Reinvested	1,015,483	1,225,831	1,403,135	1,647,097	1,867,841	2,045,931
8	Adjusted Common Equity	$ 5,889,213	$ 5,784,561	$ 6,031,865	$ 6,737,589	$ 6,805,925	$ 8,029,570

PPL ELECTRIC UTILITIES CORPORATION

Rate of Return at
June 30, 2026

Line No.		(1)	(2) Capitalization Ratio		(3) Embedded Cost		(4) Return	
1	Long-Term Debt		43.95	%	4.95	% (B-6)	2.18	%
2	Common Equity		56.05		11.30		6.33	
3			100.00	%			8.51	%

PPL ELECTRIC UTILITIES CORPORATION

C-Rate Base

Index

Section C - Rate Base

C-1 Rate Base and Rates of Return

C-2 Electric Plant in Service

C-3 Electric Plant Held for Future Use

C-4 Working Capital

C-5 Plant Materials and Operating Supplies

C-6 Accumulated Deferred Taxes on Income

PPL ELECTRIC UTILITIES CORPORATION

Rate Base and Rate of Return
12 Months Ended June 30, 2026
(Thousands of Dollars)

Line No.	Title of Account	Total T&D Operations	PPUC Jurisdictional (Exhibit DSD-1)
	Electric Plant		
1	Electric plant in service (C-2)	$ 18,702,492	$ 7,933,412
1a	Electric plant in service (C-2) (IT Pro-forma)	0	0
2	Reserve for depreciation (C-2)	4,393,823	2,742,990
2a	Reserve for depreciation (C-2) (IT Pro-forma)	0	0
3	Net electric plant in service	14,308,669	5,190,422
	Additions		
4	Plant held for future use (C-3)	0	0
5	Total electric plant	14,308,669	5,190,422
	Working Capital		
6	Cash working capital (C-4)	(4,929)	11,136
7	Materials and operating supplies (C-5)	109,289	72,146
8	Total working capital	104,360	83,282
	Deductions		
9	Accumulated deferred taxes on income (C-6)	2,559,432	1,185,751
9a	Accumulated deferred taxes on income (C-6) (IT Pro-forma)	0	0
10	Customer advances for construction (B-1)	0	0
11	Customer deposits (B-1)	6,554	6,554
12	Total deductions	2,565,986	1,192,305
13	Rate Base (net)	$ 11,847,043	$ 4,081,398
	Pro forma return at present rates		
14	Amount (D-1, col. 6)		357,015
15	Percent		8.75%
	Pro forma return at proposed rates		
16	Amount (D-1, col. 8)		347,327
17	Percent		8.51%

PPL ELECTRIC UTILITIES CORPORATION

Reserve for Depreciation - Original Cost
As of June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount
1	Transmission	$1,363,791
2	Distribution	2,570,516
3	General	459,516
4	Intangible	-
5	Total reserve for depreciation	$4,393,823

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant Held For Future Use

As of June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount
	Transmission	
1	Substations	$ 243
2	Lines	17,250
3	Total	17,493
	Distribution	
4	Area - Substations	2,405
5	Lines	30
6	Other	0
7	Total	2,435
8	Total plant held for future use [1)]	19,928
9	Less: Eliminate plant held for future use [2)]	(19,928)
10	Adjusted plant held for future use	$ 0

[1)] Reflects only the future use property expected to be placed into service within 10 years.

[2)] No claim is being made for future use property in this proceeding

PPL ELECTRIC UTILITIES CORPORATION

Cash Working Capital
As of June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount
1	Operation and maintenance expense (C-4, page 2)	$ 5,699
2	Average prepayments (C-4, page 3)	13,421
3	Accrued taxes (C-4, page 4)	5,749
4	Interest payments (C-4, page 5)	(29,798)
5	Total cash working capital requirement	$ (4,929)

PPL Electric Utilities Corporation

Working Capital Required for Operation and Maintenance Expenses
As of June 30, 2026
(Thousands of Dollars)

The Company bills its customers every month. On this basis, there is a considerable span of days between the time electricity is furnished to a customer and the time the customer pays for such electricity.

In many instances, the Company must pay its bills for payroll and other O&M expenses prior to the time it is able to collect the amount due for the service which requires the incurrance of such expenses. Thus, the Company has examined its records to determine, as to the major categories of expense, the average span of days which exists between the time an expense is incurred and the time it must be paid. Schedule C-4, page 2, of Exhibit Historic 1 sets forth the individual components which result in the days lag between payment of expenses and receipt of the related revenues used in the determination of the working capital required for the pro forma O&M expense for the test year ending June 30, 2025.

Line No.	Description	Amount
1	Net pro forma O&M expense (a)	400,055
2	O&M expense per day (line 1 divided by 365 days)	1,096
3	Average lag in days between payment of O&M expenses and receipt of revenue (b)	5.2
4	Working capital requirement (line 2 x line 3)	$ 5,699

(a) Total pro forma operation and maintenance expense (D-1 col. 5 lines 2-4) $ 826,132

Less: Non-cash items

Uncollectible accounts expense per books less property damage	8,234
Deferred Storm Outage Costs	3,779
Deferred IIJA Costs	211
Depreciation (D-1 col. 5 line 3)	413,853
Net pro forma O&M expense	$ 400,055

(b) See Exhibit Historic 1, Schedule C-4, page 2.

PPL ELECTRIC UTILITIES CORPORATION

Average Prepayments
As of June 30, 2026
(Thousands of Dollars)

Line No.	Month	Insurance	PUC Annual Assessment	Other	Total
1	July 2025	$3,648	$3,850	$6,680	$14,178
2	August 2025	3,014	3,500	6,527	$13,041
3	September 2025	2,815	5,726	6,373	$14,914
4	October 2025	2,188	5,089	6,345	$13,623
5	November 2025	1,561	4,453	6,265	$12,279
6	December 2025	960	3,817	6,007	$10,784
7	January 2026	5,283	3,181	6,252	$14,717
8	February 2026	4,614	2,354	6,546	$13,514
9	March 2026	3,944	1,765	7,956	$13,665
10	April 2026	3,489	1,177	9,065	$13,731
11	May 2026	4,988	588	8,807	$14,384
12	June 2026	4,410	(0)	8,411	$12,821
13	July 2027	4,410	(0)	8,411	$12,821
14	Total Prepayments	$45,323	$35,501	$93,645	$174,470
15	Monthly Average	$3,486	$2,731	$7,203	$13,421

PPL ELECTRIC UTILITIES CORPORATION

Accrued Taxes
Year Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount	12-Month Accrued Factor (a)	Accrued Taxes
1	Federal income tax (D-1, line 6, col. 5)	69,693	-11.62%	($8,101)
2	PA income tax (D-1, line 7, col. 5)	19,236	-9.54%	(1,835)
3	PA gross receipts tax (D-16, page 3)	55,304	27.96%	15,463
4	PA capital stock tax (D-16, page 2)	0	0.00%	0
5	PA public utility reality tax (D-16, page 4)	3,110	7.13%	222
6	Total accrued taxes			$5,749

(a) The 12-month average factor represents, in the case of Federal and State income tax and capital stock tax, the portion of the tax liability which is available to the Company for the payment of other costs. This situation exists because revenue is available from customers prior to payment dates of the tax. The factors for the other Pennsylvania taxes represent the portions of those tax liabilities which must be provided by the Company due to payment of the taxes before the revenue is available from customers. Exhibit Historic 1, Schedule C-4, pages 7 through 12 reflect the computation of such factors.

PPL ELECTRIC UTILITIES CORPORATION

Interest Payments
As of June 30, 2026
(Thousands of Dollars)

Line No.	Description		Amount
1	Rate Base at June 30, 2026 (C-1)		$ 11,847,043
2	Long-term debt ratio (B-8)		43.95%
3	Embedded cost of long-term debt (B-8)		4.95%
4	Pro forma interest (line 1 x line 2 x line 3)		257,735
5	Daily amount (line 4 ÷ 365)		$ 706
6	Days to mid-point of interest payments	90.0	
7	Less: Revenue lag days (Historic C-4, page 2)	47.8	
8	Interest payments lag days (line 6 - line 7)		42.2
9	Total interest payments (line 5 x line 8)		$ 29,798

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount
1	Plant materials and operating supplies	$ 100,823
2	Stores expense undistributed	8,466
3	Total materials and operating supplies	$ 109,289

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of June 30, 2026
(Thousands of Dollars)

Line No.	Month	Amount
1	June 2025	$ 99,145
2	July 2025	100,837
3	August 2025	103,922
4	September 2025	104,183
5	October 2025	100,291
6	November 2025	90,682
7	December 2025	96,182
8	January 2026	100,387
9	February 2026	98,898
10	March 2026	102,536
11	April 2026	100,516
12	May 2026	104,742
13	June 2026	108,384
14	Total Plant Materials and Operating Supplies	$ 1,310,705
15	13-Month Average	$ 100,823

PPL ELECTRIC UTILITIES CORPORATION

Stores Expense Undistributed
As of June 30, 2026
(Thousands of Dollars)

Line No.	Month	Amount
1	June 2025	$ 11,204
2	July 2025	10,386
3	August 2025	9,666
4	September 2025	10,377
5	October 2025	3,431
6	November 2025	4,716
7	December 2025	7,797
8	January 2026	7,956
9	February 2026	6,807
10	March 2026	7,723
11	April 2026	10,706
12	May 2026	11,854
13	June 2026	7,437
14	Total Plant Materials and Operating Supplies	$ 110,060
15	13-Month Average	$ 8,466

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Deferred Taxes on Income
Taxes Year Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description		Amount
	Distribution		
1	Accelerated Cost Recovery System (ACRS/MACRS) (a)	$ 793,051	
2	Contributions In Aid Of Construction (CIAC)	(150,149)	
3	Other Plant Basis Adjustments (a)	469,078	
4	Balance at June 30, 2026		$ 1,111,980
	General		
5	Accelerated Cost Recovery System (ACRS/MACRS)	93,447	
6	Contributions In Aid Of Construction (CIAC)	(301)	
7	Other Plant Basis Adjustments	(16,762)	
8	Balance at June 30, 2026		76,384
	Transmission		
9	Contributions In Aid Of Construction (CIAC)	(20,535)	
10	Net Book/Net Tax Plant (Excluding CIAC) (a)	1,391,603	
11	Balance at June 30, 2026		1,371,068
	Total (B-1)		
12	Accelerated Cost Recovery System (ACRS/MACRS)	886,498	
13	Contributions In Aid Of Construction (CIAC)	(170,985)	
14	Net Book/Net Tax Plant (Excluding CIAC) - Transmission	1,391,603	
15	Other Plant Basis Adjustments	452,316	
16	Total accumulated deferred taxes on income		$ 2,559,432

(a) Accelerated cost recovery system and Other Plant Basis Adjustments are netted with applicable deficient deferred taxes related to net operating losses on lines 1, 3 and 10.

PPL ELECTRIC UTILITIES CORPORATION

D- Operating Income

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Section D - Operating Income

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PPL ELECTRIC UTILITIES CORPORATION

Operating Income
Pro Forma at Present and Proposed Rates
Year Ended June 30, 2026
(Thousands of Dollars)

Line No.		(1) Total Amount Per Books	(2) Less: Automatic Cost Recovery Clauses/Riders[1)]	(3) T & D Operations Per Books	(4) Pro Forma Adjustments (D-2)	(5) T & D Pro Forma at Present Rates	(6) Pro Forma at Present Rates (Exhibit DSD-1)	(7) PPUC Jurisdictional Rate Increase (D-17, Pg. 4)	(8) Pro Forma at Proposed Rates
1	Operating Revenues	$ 3,402,590	$ (1,425,224)	$ 1,977,366	$ 1,613	$ 1,978,979	$ 1,061,421	$ (14,425)	$ 1,046,996
	Operating Expenses								
2	Operation and Maintenance	1,693,699	(1,284,594)	409,106	(817)	408,289	339,105	(282)	338,823
3	Depreciation	426,017	(44,261)	381,756	32,097	413,853	223,274	0	223,274
4	Regulatory Debits/Credits	7,565	(7,565)	0	3,990	3,990	3,990	0	3,990
	Provision for Taxes								
5	Taxes Other Than Income	161,814	(90,861)	70,953	(544)	70,409	68,076	(851)	67,225
	Income Taxes								
6	Federal	61,394	8,221	69,615	78	69,693	34,096	(2,575)	31,521
7	State	16,727	3,285	20,012	(776)	19,236	12,008	(1,029)	10,979
8	Deferred Income Taxes	124,511	(8,882)	115,629	(4,078)	111,551	23,872	0	23,872
9	Investment Tax Credit	(31)	0	(31)	0	(31)	(15)	0	(15)
10	Total Taxes	364,415	(88,237)	276,178	(5,320)	270,858	138,037	(4,455)	133,582
11	(Gain)/Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0
12	Total Operating Expenses	2,491,696	(1,424,657)	1,067,039	29,950	1,096,989	704,406	(4,737)	699,669
13	Operating Income	$ 910,894	$ (567)	$ 910,326	$ (28,337)	$ 881,989	$ 357,015	$ (9,688)	$ 347,327

[1)] Automatic Recovery Clauses/Riders include GSC-1, GSC-2, MFC, TSC, TCJA, STAS E&T, USR, ACR, CER, SDER, SMR and DSIC.
NOTE: Totals may not tie due to rounding.

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Income
12 Months Ended June 30, 2026
(Thousands of Dollars)

Line No.	Reference	Description	Amount
		Operating Revenues	
1	D-3 and D-4	Operating Revenue	$ 1,613
		Operation and Maintenance Expenses	
2	D-5	Employee wages and benefits (D-5 Line 5 + Line 6)	(483)
3	D-6	Rate case expense	(1,383)
4	D-7	Economic Development Proposal Adjustment	400
5	D-8	Competitive Enhancement Charge Adjustment	100
6	D-9	Deferred Storm Expenses Adjustment	3,779
7	D-10	IIJA Expense Deferral Adjustment	211
8	D-11	USR Salaries Adjustment	(1,400)
9	D-12	Interest Expense on Customer Deposits	274
10	D-13	Company Use Generation Supply Purchase	1,675
11	D-14	Capital Treatment of Certain IT Expenditures	0
12		Total operation and maintenance expense	3,173
		Depreciation	
13	D-14	Capital Treatment of Certain IT Expenditures	0
14	D-9	Annual depreciation expense	32,097
15		Total depreciation expense	32,097
		Provision for Taxes	
		Taxes ther than income	
16		Capital stock	0
17	D-16	Gross receipts	(535)
18	D-16	Public utility realty	28
19	D-5	Payroll taxes	(37)
		Income taxes	
20	D-17	Federal	78
21	D-17	State	(776)
22	D-18	Deferred income taxes	(4,078)
23	D-19	Investment tax credit - amortization	0
24		Total Taxes	(5,320)
25		Gain and losses on property dispositions	0
26		Total Operating Expenses	29,950
27		Total Adjustments to Income	$ (28,337)

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Operating Revenue
Period Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	(1) Total Per Books	(2) Less: Automatic Cost Recovery Clauses/Riders [a]	(3) T&D Operations Per Books	(4) Pro Forma Adjustments	(5) T&D Pro forma at Present Rates
1	Distribution revenue	$ 1,196,477	$ (195,896)	$ 1,000,581	$ 1,772 [b]	$ 1,002,353
2	TSC revenue	323,793	(323,793)	-	0	-
3	Capacity and energy	911,293	(911,293)	-	0	-
4	Tax surcharge revenue	(3,915)	(12)	(3,927)	0	(3,927)
5	Sales for Resale	319	0	319	0	319
6	Total Rate Revenue	$ 2,427,967	$ (1,430,995)	$ 996,973	$ 1,772	$ 998,745
	Other Electric Revenue					
7	Late Payment	14,860	0	14,860	0	14,860
8	Misc. Revenue	970	0	970	0	970
9	Rent	46,738	0	46,738	0	46,738
10	Other	911,546	6,120	917,666	0	917,666
11	Total Other	$ 974,113	$ 6,120	$ 980,234	$ -	$ 980,234
12	Operating Revenue (excl. unbilled)	$ 3,402,081	$ (1,424,874)	$ 1,977,206	$ 1,772	$ 1,978,979
13	Unbilled Revenue (D-4)	509	(350)	159	(159)	0
14	Total Operating Revenue	$ 3,402,590	$ (1,425,224)	$ 1,977,366	$ 1,613	$ 1,978,979

[a] Automatic Recovery Clauses/Riders include GSC-1, GSC-2, MFC, TSC, TCJA, STAS E&T, USR, ACR, CER, SDER, SMR and DSIC.
[b] This adjustments is for annualization.

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Operating Revenues for Unbilled Revenue
Year Ended June 30, 2026
(Thousands of Dollars)

This adjustment was made to normalize distribution operating revenue for the test period by eliminating unbilled revenue shown on Schedule D-3, page 1.

Line No.	Description	Amount
1	Unbilled revenue- distribution	$ (159)
2	Net decrease in distribution operating revenue	$ (159)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Wages and Benefits
Year Ended June 30, 2026
(Thousands of Dollars, except wages per employee)

This adjustment was made to reflect the average number of transmission and distribution-related employees and the level of wages and benefits in effect at the end of the year.

Line No.	Description	Amount
1	Average monthly T & D-related wages to expense per employee	$ 5,143
2	T & D-related personnel employed at the end of the year	1,465
3	Annualized T & D-related total wages to expense(line 1 x line 2 x 12 months)	90,408
4	Less: Actual T & D-related wages to expense for the year ended June 30, 2026	90,840
5	Decrease in wages to expense (line 3 - line 4)	(432)
6	Decrease in benefits expense (line 5 x 11.8%)	(51)
7	Decrease in payroll taxes (line 5 x 8.5%)	(37)
8	Total decrease in T&D-related wages, taxes and benefits expenses (line 5 + line 6 + line 7)	$ (520)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Rate Case Expense
12 Months Ended June 30, 2026
(Thousands of Dollars)

Rate case expenditures are charged to expense when incurred. The Company's claim for 2025/2026 distribution rate case expense is based on a normalized amount as shown below.

Line No.	Description	Amount
1	2025 distribution rate case expense	$ 2,222
2	Normalized amount (line 1 / 3 years)	$ 741
3	2025 distribution rate case expense per budget	$ 2,124
4	Net increase/(decrease) in distribution operating expense	$ (1,383)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Economic Development Proposal
12 Months Ended June 30, 2026
(Thousands of Dollars)

This adjustment was made to reflect the expenses associated with the Company's economic development proposal - Opportunity Pennsylvania Program. See PPL Electric Direct Testimony Statement No. 21.

Line No.	Description	Amount
1	Economic Development Proposal Expense	$ 400
2	FTY Economic Development Proposal expense per budget:	$ -
3	Net increase in distribution operating expense	$ 400

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Competitive Enhancement Rider Roll-in to Base Rates
12 Months Ended June 30, 2026
(Thousands of Dollars)

This adjustment is made to roll the Competitive Enhancement Rider (CER) costs into base rates. Costs eligible for the CER include the eligible customer list which is updated every 5 years in accordance with Commission Order dated March 13, 2025 at Docket No. M-2010-2183412.

Line No.	Description	Amount
1	FTY Competitive Enhancement Charge Expense	$ 500
2	Normalized amount (line 1 / 5 years)	$ 100
3	Less: Amount per budget	$ -
4	Net increase in distribution operating expense	$ 100

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Deferred Storm Outage Costs
12 Months Ended June 30, 2026
(Thousands of Dollars)

On April 3, 2014, the PUC approved PPL Electric's Storm Damage Expense Rider (SDER) to be used for recovery of storm damage expenses exceeding the $14.7 million in base rates, at Docket No. R-2012-2290597. The Order caps the amount to be recovered through SDER at 3% of the Company's total intrastate operating revenues billed to customers, permits the Company to establish a regulatory asset for eligible storm costs in excess of the 3% cap, allows the Company to request recovery of those excess expenses in its next base rate case. In accordance with Generally Accepted Accounting Principles (GAAP), the Company established a regulatory asset of $11,336,169 for the portion of the costs that would be recoverable from customers in its next base rate case.

Line No.	Description	Amount
1	Total net deferral amount for storm outage costs	$ 11,336
2	Normalized amount (line 1 / 3 years)	$ 3,779
3	Less: Amount per budget	$ -
4	Net increase in distribution operating expense	$ 3,779

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Deferred IIJA-Related Incremental Expenditures
12 Months Ended June 30, 2026
(Thousands of Dollars)

Pursuant to the Pennsylvania Public Utility Commission's Order issued on July 13, 2023 at Docket No. P-2022-3032929, PPL Electric submitted notice that the Company established a regulatory asset for certain Infrastructure Investment and Jobs Act ("IIJA")-related incremental expenditures for costs incurred in order to prepare, apply, administer, and otherwise execute on IIJA funding opportunities.

Line No.	Description	Amount
1	Total net deferral amount for IIJA-Related Incremental Expenditures	$ 633
2	Normalized Amount (line 1 / 3 years)	211
3	Less: Amount per budget	$ -
4	Net increase in distribution operating expense	$ 211

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Universal Service Rider (USR) Salaries
12 Months Ended June 30, 2026
(Thousands of Dollars)

This adjustment was made to reflect the removal of USR salaries from distribution base rates. USR salaries are proposed to be recovered through the USR. See PPL Electric's Direct Testimony Statement No. 18 - Lisa Norden.

Line No.	Description	Amount
1	FTY USR salaries per budget	$ 1,400
4	Net decrease in distribution operating expense	$ (1,400)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Interest Expense on Customer Security Deposits
Year Ended June 30, 2026
(Thousands of Dollars)

The Commission, in its Final Order at Docket No. R-80031114, determined that it was appropriate to include the interest expense on customer deposits in PPL Electric's operation and maintenance expense when the deposits are used as a reduction to rate base. The interest on customer security deposits is computed at an interest rate calculated in accordance with 66 Pa. C.S. § 1404 (c) (6) and the Company's Tariff - Electric Pa. P.U.C. No. 201.

Line No.	Description		Amount
1	Residential customer security deposits	$	1,643
2	Residential interest rate		7.000%
3	Residential interest	$	115
4	Non-residential customer security deposits	$	3,788
5	Non-residential interest rate		4.19%
6	Non-residential interest	$	159
7	Total increase in transmission and distribution expense (line 3 + line 6)	$	274

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Company Use Generation Supply Purchases
For the Period Ending June 30, 2026
(Thousands of Dollars)

This adjustment was made to reflect the distribution operating expense associated with PPL Electric's purchase of generation supply for the facilities that it owns, i.e., Company Use.

Line No.	Description		Amount
1	Kilowatt-hour usage for the period July 1, 2025 - June 30, 2026	68,520,975	
2	Generation supply purchase price per kilowatt-hour	$ 0.09114	
3	Total estimated generation supply expense July 1, 2025 - June 30, 2026 (line 1 x line 2)		$ 6,245
4	Less: Actual amount per budget		$ 4,406
5	Net generation supply expense (line 3 - line 4)		$ 1,839
6	Portion assigned to PPL Electric		91.1%
7	Net increase in distribution operating expense (line 5 x line 6)		$ 1,675

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Certain IT Expenditures Requested to be treated as Capital
12 Months Ended June 30, 2026
(Thousands of Dollars)

Pursuant to the prior practice and precedent, PPL Electric is requesting capital treatment of certain IT costs. This reflects the adjustments to Operating Expenses and Depreciation Expense should capital treatment be approved and should the regulatory asset be reclassified to capital/plant-in-service in the fully projected future test year.

Line No.	Description	Amount
1	Proforma to Adjust for IT Capital Request: Reclassification of Regulatory Asset Amortization in O&M Budget to Depreciation Expense - Reduction of O&M Expense	0
2	Less: Amount per budget	$ -
3	Net decrease in distribution operating expense	$ -
4	Proforma to Adjust for IT Capital Request: Reclassification of Regulatory Asset Amortization in O&M Budget to Depreciation Expense - Increase to Depreciation Expense	0
5	Less: Amount per budget	$ -
6	Net increase in depreciation expense	$ -

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Annual Depreciation Expense
Year Ended June 30, 2026
(Thousands of Dollars)

Line No.	Depreciation - Electric Plant In Service	Amount
1	Intangible Plant	$ -
2	Transmission Plant	190,148
3	Distribution Plant (a)	158,663
4	General Plant	65,042
6	Total	413,853
7	Less: Depreciation expense per books (a)	381,756
8	Net decrease in depreciation expense	$ 32,097

(a) Depreciation expense related to DSIC and SMR2 are excluded from this total

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Taxes Other Than Income
Taxes Year Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount
	PA Gross Receipts Tax	
	Adjustment to provide for gross receipts tax on pro forma revenue at present rates	
4	Gross receipts tax recoverable through base rates (D-13, page 2)	$ 55,304
5	Less: Gross receipts tax on T&D operations per budget (Sch B-5, page 1, line 1 plus Sch D-14, page 1, column 2, line 5)	55,839
6	Net decrease in expense	$ (535)
	PA Public Utility Realty	
	Adjustment to reflect current taxable value	
7	Public utility realty tax recoverable through base rates (D-13, page 2)	$ 3,110
8	Less: Public utility realty tax on T&D operations per budget (B-5, page 1, line 3)	3,082
9	Net increase in expense	$ 28

PPL ELECTRIC UTILITIES CORPORATION

Taxes Year Ended June 30, 2026
(Thousands of Dollars)

Gross Receipts Tax (GRT) at Present Rates

Line No.	Description	Pro Forma Revenue	GRT Rate (Mills)	Amount
	Tariff Revenue			
1	Total Tariff Revenue (D-3, page 1, line 7)	$ 998,745	59	$ 58,926
	Other Electric Revenue			
2	Late payment (D-3, page 1, line 8)	14,860	59	877
3	Other electric revenue (D-3, page 1, lines 9-11)	965,374	-	0
4	Total Other	980,234		
5	Total (D-3, page 1, line 15)	1,978,979		59,803
6	Less: Bad debt adjusment	(76,258)	59	(4,499)
7	Total gross receipts tax on pro forma revenue at present rates			$ 55,304

Public Utility Realty Tax (PURTA) at Present Rates

	Description	Amount
8	State Taxable Value (per Notice of Determination dated July 30, 2025)	$ 133,376
9	Rate @ 23.3189 mills (per Notice of Determination dated July 30, 2025)	0.0233189
10	Tax Amount	$ 3,110

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Taxes Year Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
1	Operating Revenues	$ 3,402,590	$ (1,425,224)	$ 1,977,366	$ 1,613	$ 1,978,979
	Operating Expenses					
2	Operation and maintenance	1,693,699	(1,284,594)	409,106	(817)	408,289
3	Depreciation and amortization	426,017	(44,261)	381,756	32,097	413,853
4	Regulatory Debits and Credits	7,565	(7,565)	0	3,990	3,990
5	Taxes Other than Income	161,814	(90,861)	70,953	(544)	70,409
6	Income Taxes	61,394	8,221	69,615	78	69,693
7	Income Taxes - State	16,727	3,285	20,012	(776)	19,236
8	Deferred Income Taxes	124,511	(8,882)	115,629	(4,078)	111,551
9	Investment Tax Credit - Amortization	(31)	0	(31)	0	(31)
10	Gains and Losses on Property Dispositions		0	0	0	0
11	Total Operating Expense	2,491,696	(1,424,657)	1,067,039	29,950	1,096,989
12	Operating Income	910,894	(567)	910,326	(28,337)	881,989
13	Less: Interest Expense	270,528	0	270,528	(12,262)	258,266
14	Net Operating Income	640,366	(567)	639,798	(16,075)	623,723
15	Income Tax Adjustments					
16	Federal Income Tax	61,394	8,221	69,615	78	69,693
17	State Income Tax	16,727	3,285	20,012	(776)	19,236
18	Deferred Income Taxes	124,511	(8,882)	115,629	(4,078)	111,551
19	Investment tax credit amortization	(31)	0	(31)	0	(31)
	Permanent Items:					
20	Business Meals Not Deductible	500		500	0	500
21	ESOP dividend paid in cash	(2,100)		(2,100)	0	(2,100)
22	Nondeductible Officers Compensation	5,050		5,050	0	5,050
23	Nondeductible Subsidized Expenses	1,500		1,500	0	1,500
	Plant Temporary Items:					
24	Book Depreciation	426,017	(44,261)	381,756	32,097	413,853
25	Book Depreciation Capitalized	5,160	0	5,160	(5,160)	0
26	Contributions in aid of construction	40,198	0	40,198	0	40,198
27	Plant Basis Adjustments - Tax Repairs and Other	(154,688)	0	(154,688)	0	(154,688)
28	Plant Basis Adjustments - Capitalized R&D	38,106	0	38,106	0	38,106
29	Removal costs	(89,517)	0	(89,517)	21,530	(67,987)
30	Tax Depreciation	(752,727)	84,641	(668,086)	(25,463)	(693,549)
31	Tax Gains/(Losses) on Plant Dispositions	(27,699)	0	(27,699)	0	(27,699)
	Non-Plant Temporary Items:					
32	Bad Debt Expense Net of Write-offs	(3,249)	0	(3,249)	0	(3,249)
33	Clearing Accounts	(117)	0	(117)	0	(117)
34	Customer Advances	(59)	0	(59)	0	(59)
35	Deferred Compensation - Officers	390	0	390	0	390
36	Environmental Clean-up	160	0	160	0	160
37	Obsolete Inventory	(73)	0	(73)	0	(73)
38	Pension and supplemental retirements	(22,712)	0	(22,712)	0	(22,712)
39	Post-employment benefits	(330)	0	(330)	0	(330)
40	Post-retirement benefits	2,168	0	2,168	0	2,168
41	Post-retirement - VEBA	(1,384)	0	(1,384)	0	(1,384)
42	Prepaids	(882)	0	(882)	0	(882)
43	Reacquired debt costs	405	0	405	0	405
44	Regulatory Asset - Competitive Enhancement Rider (CER)	0	0	0	100	100
45	Regulatory Asset - IIJA Expense Deferral Adjustment	0	0	0	211	211
46	Regulatory Asset - Rate Cases Expenses	(184)	0	(184)	925	741
47	Regulatory Asset - Storm Deferrals	7,572	0	7,572	(3,793)	3,779
48	Service Company Costs	1,426	0	1,426	0	1,426
49	Vacation Pay	290	0	290	0	290
50	Variable Pay	(444)	0	(444)	0	(444)
51	Income Tax Adjustments	(324,622)	43,004	(281,618)	15,671	(265,947)
52	Taxable Net Income Before Special Deductions	$ 315,744	$ 42,436	$ 358,180	$ (404)	$ 357,776

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Taxes Year Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
	PA Corporate Net Income Tax Calculation					
1	Taxable Net Income Before Special Deductions	$ 315,744	$ 42,436	$ 358,180	$ (404)	$ 357,776
	PA Special Deductions					
2	Dividends Paid Credit	0	0	0	0	0
3	Bonus Depreciation Adjustment	(101,173)	0	(101,173)	(9,618)	(110,791)
4	State Adjustment	0	0	0	0	0
5	PA Taxable Income / (Loss) before NOL CF/(Utilization)	214,571	42,436	257,007	(10,022)	246,985
6	PA NOL Carryforward/(Utilization)	0	0	0	0	0
7	PA Taxable Income / (Loss) after NOL CF/(Utilization)	214,571	42,436	257,007	(10,022)	246,985
	PA Tax @ 7.99% for Jul-Dec 2025 and					
8	7.49% for Jan-Jun 2026	16,727	3,285	20,012	(776)	19,236
9	PA Tax Credits		0	0	0	0
10	Accrual for Potential Deficiency		0	0	0	0
11	State Income Tax Settlements			0	0	0
12	Prior Period Tax Return Adjustments		0	0	0	0
13	Total PA Income Tax	$ 16,727	$ 3,285	$ 20,012	$ (776)	$ 19,236
	Federal Income Tax Calculation					
14	Taxable Net Income Before Special Deductions	$ 315,744	$ 42,436	$ 358,180	$ (404)	$ 357,776
	Federal Special Deductions					
15	PA Income Tax Less Tax Credits	(16,727)	(3,285)	(20,012)	776	(19,236)
16	Dividends Paid Credit	0	0	0	0	0
17	State Income Tax Settlements	0	0	0	0	0
18	State Income Tax Adjustment for Prior Year		0	0	0	0
19	Federal Taxable Income	299,017	39,151	338,168	372	338,540
20	Federal NOL Carryforward/(Utilization)	0	0	0	0	0
21	Federal Taxable Income after NOL CF/(Utilization)	299,017	39,151	338,168	372	338,540
22	Federal Tax @ 21%	62,794	8,221	71,015	78	71,093
23	Federal Tax Credits	(1,400)	0	(1,400)	0	(1,400)
24	Accrual for Potential Deficiency		0	0	0	0
25	Prior Period Tax Return Adjustments		0	0	0	0
26	Total Federal Income Tax	$ 61,394	$ 8,221	$ 69,615	$ 78	$ 69,693

PPL ELECTRIC UTILITIES CORPORATION
Adjustment to Interest Deduction for Income Tax Purposes
Taxes Year Ended June 30, 2026
(Thousands of Dollars)

This adjustment provides for the annualized interest on claimed measures of value at June 30, 2026.

Line No.	Description	Amount
1	Measures of value at June 30, 2026 (C-1)	$ 11,847,043
2	Long-term debt ratio (B-8)	43.95%
3	Embedded cost of long-term debt (B-8)	4.95%
4	Annualized interest (line 1 x line 2 x line 3)	258,266
5	Less: Interest expense on T&D operations (D-17, Page 1, line 13, col 3)	270,528
6	Net decrease in interest deduction (line 4 - line 5)	$ (12,262)

PPL ELECTRIC UTILITIES CORPORATION
Operating Revenue and Applicable Tax
Related to Proposed Rate Increase
Taxes Year Ended June 30, 2026
(Thousands of Dollars)

Line No.	Description	Amount
1	Additional operating revenue from proposed rate increase (D-1)	$ (14,425)
	Less:	
2	Provision for uncollectible accounts expense (line 1 x 1.67%)	(241)
3	Provision for PUC Assessment expense (line 1 x .28757%)	(41)
4	PA gross receipts tax (line 1 x 59 mills)	(851)
5	Taxable income for PA Corporate net income tax (line 1 less lines 2, 3 and 4)	(13,292)
6	PA corporate net income tax (line 5 x 7.74%) = (7.99% x 50% + 7.49% x 50%)	(1,029)
7	Taxable income for Federal income tax	(12,263)
8	Federal income tax (line 7 x 21%)	(2,575)
9	Operating income	$ (9,688)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Deferred Income Taxes
Twelve Months Ended June 30, 2026
(Thousands of Dollars)

Line No.	Provision	Debit (a)	Credit (b)	Net Deferred Tax Amount per Budget (c) = (a) + (b)	Adjustments (d)	T&D Operations per Budget (e) = (c) + (d)	T&D Pro forma at Present Rates (f)	Net increase / (decrease) in deferred income taxes (g) = (f) - (e)
	Distribution Property:							
1	Method and Life Book/Tax Plant Differences	$ 18,440	$ -	$ 18,440	$ (8,882)	$ 9,558	$ (7,103)	$ (16,661)
2	Contributions In Aid of Construction (CIAC)	0	(7,558)	(7,558)	0	(7,558)	(7,145)	413
3	Other Plant Basis Adjustments	17,581	0	17,581	0	17,581	15,543	(2,038)
4	Federal NOL Carryforward	0	0	0	0	0	0	0
5	State NOL Carryforward	0	0	0	0	0	0	0
6	Deficient Federal NOL Deferred Taxes	486	0	486	0	486	486	0
7	Non-Plant Deferred Taxes	7,917	(3,209)	4,708	0	4,708	0	(4,708)
8	Total Distribution Property	44,424	(10,767)	33,657	(8,882)	24,775	1,781	(22,994)
	General Property:							
9	Method and Life Book/Tax Plant Differences	6,371	0	6,371	0	6,371	20,047	13,676
10	Contributions In Aid of Construction (CIAC)	91	0	91	0	91	95	4
11	Other Plant Basis Adjustments	1,952	0	1,952	0	1,952	2,056	104
12	Non-Plant Deferred Taxes	0	0	0	0	0	0	0
13	Total General Property	8,414	0	8,414	0	8,414	22,198	13,784
	Transmission Property:							
14	Contributions In Aid of Construction (CIAC)	561	0	561	0	561	747	186
15	Net Book/Net Tax Plant (Excluding CIAC)	81,736	0	81,736	0	81,736	86,615	4,879
16	Federal NOL Carryforward	0	0	0	0	0	0	0
17	State NOL Carryforward	0	0	0	0	0	0	0
18	Federal Deficient NOL Deferred Taxes	210	0	210	0	210	210	0
19	Non-Plant Deferred Taxes	154	(221)	(67)	0	(67)	0	67
20	Total Transmission Property	82,661	(221)	82,440	0	82,440	87,572	5,132
	Total							
21	Method and Life Book/Tax Plant Differences	24,811	0	24,811	(8,882)	15,929	12,944	(2,985)
22	Contributions In Aid of Construction (CIAC)	652	(7,558)	(6,906)	0	(6,906)	(6,303)	603
23	Other Plant Basis Adjustments	19,533	0	19,533	0	19,533	17,599	(1,934)
24	Net Book/Net Tax Plant (Excluding CIAC)-Transmission	81,736	0	81,736	0	81,736	86,615	4,879
25	Federal NOL Carryforward	0	0	0	0	0	0	0
26	State NOL Carryforward	0	0	0	0	0	0	0
27	Federal Deficient NOL Deferred Taxes	696	0	696	0	696	696	0
28	Non-Plant Deferred Taxes	8,071	(3,430)	4,641	0	4,641	0	(4,641)
29	Total	$ 135,499	$ (10,988)	$ 124,511	$ (8,882)	$ 115,629	$ 111,551	$ (4,078)
				D-17, Col 1	D-17, Col 2	D-17, Col 3	D-17, Col 5	D-17, Col 4
30	Deferred Taxes per Schedule D-17			124,511	(8,882)	115,629	111,551	(4,078)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Provision For Deferred Income Taxes
Twelve Months Ended June 30, 2026
(Thousands of Dollars)

This adjustment provides for the annual provision for deferred income taxes due to the (1) Accelerated Cost Recovery System (ACRS) of the Economic Recovery Act of 1981, (2) Modified Accelerated Cost Recovery System (MACRS) of the Tax Reform Act of 1986 and (3) Plant Basis Adjustments

Line No.	Description	Per T&D Proforma Sch D-17 Col 5
	Distribution Property	
1	(Excess)/Deficient Tax over Book depreciation on ACRS and MACRS property	$ (262)
2	Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	(99,552)
3	Reversal of Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	58,740
4	Plant activity for the calculation of deferred income taxes	(41,074)
	General Property	
5	Excess Tax over Book depreciation on ACRS and MACRS property	(96,982)
6	Plant Basis Adjustments	(41)
7	Reversal of Plant Basis Adjustments	(5,279)
8	Plant activity for the calculation of deferred income taxes	(102,302)
	Transmission Property	
9	Excess Tax over Book depreciation on ACRS and MACRS property	(297,862)
10	Plant Basis Adjustments	(44,778)
11	Reversal of Plant Basis Adjustments	34,250
12	Plant activity for the calculation of deferred income taxes	(308,390)
13	Total plant activity for the calculation of deferred income taxes	$ (451,766)
14	Tax Rate Provisions for Distribution and General Property - 21% Reversals for Distiribution and General Property - Average Rate Assumption Method Provisions for Transmission Property - 27.3121% (2025) & 26.9171% (2026) Reversals for Transmission Property - ARAM Provisions for Plant Basis Adjustments - 27.3121 (2025) & 26.9171% (2026) Reversals for Plant Basis Adjustments - ARAM	
15	Net annual deferred tax debit / (credit) (Sch D-18, Page 1, line 29, Column f)	$ 111,551
	Less: Net provision on T&D operations per books	
16	Provision for deferred taxes - debit	
17	Provision for deferred taxes - credit	
18	Sub-Total (Sch D-18, Page 1, line 29, column c)	124,511
	Less: Net deferred tax debit / (credit) on Automatic Recovery Riders	
19	Sch D-18, Page 1, line 29, column d	(8,882)
20	Net decrease in deferred income tax provision (line 15 less lines 18 and 19)	$ (4,078)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Amortization of
Deferred Investment Tax Credit
Twelve Months Ended June 2026
(Thousands of Dollars)

Line No.	Description	10% Investment Tax Credit	30% Investment Tax Credit	40% Investment Tax Credit	Total
	Transmission Property:				
1	1982	(3)	0	0	(3)
2	1984	(4)	0	0	(4)
3	1985	(3)	0	0	(3)
4	1986	(3)	0	0	(3)
5	1987	(2)	0	0	(2)
6	1988	(1)	0	0	(1)
7	Total Transmission Property	(16)	0	0	(16)
	General Property:				
8	2019	0	(4)	0	(4)
9	2022	0	(5)	0	(5)
10	2023	0	(2)	(4)	(6)
11	Total General Property	0	(11)	(4)	(15)
12	Total Amount of Amortization				(31)
13	Less: Amortization on T&D operations per budget				(31)
14	Decrease in Amortization				$ -

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Fully Projected Future 1

Summary of Rate Base & Rate of Return

Witness: Various

Docket No. R-2025-3057164

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Fully Projected Future 1

Docket No. R-2025-3057164

Summary of Rate Base & Rate of Return

Year Ended June 30, 2027

This book contains a series of schedules (see Table of Contents) which are grouped as follows:

A - Statement of Reasons

B - Financial Statements, Cost of Capital and Capital Structure

C - Rate Base

D - Operating Income and Adjustments

PPL ELECTRIC UTILITIES CORPORATION

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PPL ELECTRIC UTILITIES CORPORATION

A - Reasons for Proposed Increase

Index

A-1 Statement of Reasons

PPL ELECTRIC UTILITIES CORPORATION

Statement of Reasons
for the Proposed Increase
Docket No. R-2025-3057164

September 30, 2025

PPL Electric Utilities Corporation
Statement of Reasons
For the Proposed Rate Increase
Docket No. R-2025-3057164

I. INTRODUCTION

In this filing, PPL Electric Utilities Corporation ("PPL Electric" or the "Company") requests that the Pennsylvania Public Utility Commission ("PUC" or the "Commission") approve an overall annual increase in base distribution revenues of approximately $356.3 million, based on a fully projected future test year ending June 30, 2027. If granted by the Commission as filed, this request would produce a system average increase in distribution revenues of approximately 33.42%.

The principal reasons for the filing are: (1) accelerated capital investment to maintain and improve system reliability and to reduce service outages, especially during major storms; (2) investments in our customer service offerings to meet or exceed customer expectations including improved payment options, easier customer service interactions, and increased service levels; (3) upgrading the Company's aging IT infrastructure to improve cybersecurity, customer interactions, and employee facing systems; (4) flat residential and commercial sales as a result of a slow economic growth and increased levels of distributed generation from alternative energy systems/net metering; and (5) setting rates based on cost of service.

PPL Electric has not filed for a distribution base rate case in a decade. Over that period, the Company has been able to absorb the impacts of supply chain concerns, weather, inflation, changes in legislative direction across different administrations, and a

global pandemic by focusing on operation and maintenance ("O&M") efficiencies in a targeted way across the enterprise. This decade-long focus on making smart investments and using technology and innovation to drive operational efficiencies, has been formalized through the Company's Transformation Management Office ("TMO"). The TMO takes a bottoms-up approach where employees identify areas for improvement that are evaluated against the Company's goals and objectives, then considered across the enterprise. This model means that we are (1) identifying and incorporating best practices across all PPL companies, (2) evaluating the application and adoption of these best practices across PPL companies, (3) transitioning to common systems and platforms as described more fully in the discussion of information technology ("IT") upgrades, (4) maximizing the benefits of centralized shared services, and (5) adopting a common electric transmission and distribution operating model. The benefit to PPL Electric customers has been, and is expected to be, enhanced reliability and resiliency through strategic investments in infrastructure and IT, while preserving affordability for our customers. PPL Electric is proud to have extracted significant value for customers from this effort and is currently at an inflection point where it must do more to meet customer and Commission expectations regarding reliability and customer experience.

Further, the Company has been, and continues to be, a valuable community partner for more than a century, giving back to its communities and neighbors in powerful ways. PPL Electric and its parent company, PPL Corporation, are both headquartered in Allentown, and make substantial financial contributions to our 29 counties throughout central and eastern Pennsylvania. A breakdown of these efforts is provided below:

- **Volunteerism and board service:** PPL employees continually show up in the community spending more than 15,000 hours volunteering in the communities where they live and work in 2024. Our Pennsylvania employees support non-profit organizations by contributing their skills and expertise through service on local and statewide boards.
- **PPL Foundation Grants:** The PPL Foundation is an independent nonprofit funded by PPL Corporation. In 2025, the Foundation expects to award over $1 million in grants and scholarships in Pennsylvania. Since 2015, the Foundation has contributed more than $32 million to communities served by PPL Electric.
- **Employee-led Charitable Giving Campaign:** Pennsylvania employees and retirees of PPL, along with matching contributions from the PPL Foundation, contributed nearly $6.5 million in 2025 through an annual giving campaign which supports nonprofits throughout our Company's service territory.
- **Good Neighbor Energy Fund and Operation HELP:** The PPL Foundation increased its annual donation to the Good Neighbor Energy Fund to $400,000 in 2025, which assists low-income families in central and eastern Pennsylvania with their energy bills. In addition, PPL Electric also annually contributes approximately $600,000 a year for Operation HELP, which provides assistance to eligible customers struggling with their electric bills. This million-dollar annual financial commitment is just one of the ways that we are making a difference for our customers in need.
- **Education Improvement Tax Credit Funding:** In addition to grants funded by the PPL Foundation, PPL Electric also supports additional funding opportunities for

eligible organizations. Education Improvement Tax Credit ("EITC") grants allow the Company to invest in projects that improve and enhance educational opportunities for Education Improvement and Pre-K organizations. In 2024, $750,000 in grants were awarded to over 200 organizations across 19 of our 29 counties.

- **NPP Contributions:** PPL Electric also supports its communities through the Pennsylvania Department of Economic Development's Neighborhood Partnership Program ("NPP"). Since 2015, PPL Electric has contributed over $4 million to community development programs in Allentown, Bethlehem, Lancaster, Scranton, and Wilkes-Barre. These contributions support nonprofit agencies' affordable housing, crime prevention, job training, and other neighborhood assistance programs. PPL Electric contributes $400,000 annually to NPP partners.
- **Brighter Future Scholarships:** PPL Foundation partners with a network of schools in Pennsylvania to provide scholarships to students who are passionate about clean energy, sustainability, decarbonization, and grid reliability. Starting in 2024, PPL Foundation provides a total of $60,000 annually to four local institutions (Northampton Community College, Thaddeus Stevens College of Technology, Cedar Crest College, and Penn State Harrisburg). Scholarship winners are selected by a network of partner schools.

Lastly, PPL Electric continues to look for ways to support our communities even more. As part of this rate case request, the Company has proposed the Opportunity Pennsylvania Program, which will provide direct reimbursement funding to local governments and non-profit economic development organizations to support site studies,

due diligence, and infrastructure improvements. These grants would serve as private sector match funding, which is an important criterion for PA SITES competitiveness.

Each of the principal reasons is discussed in more detail in Section II. As explained therein, the requested increase is essential to the Company's continued ability to attract capital on reasonable terms and provide safe and reliable service to customers. Section III addresses the Company's rate design and cost allocation among customer classes.

II. REASONS FOR THE REQUESTED RATE INCREASE

A. Increased Capital Investment to Improve Reliability and Storm Performance

Over the past ten years, PPL Electric has invested $5 billion of capital to provide a reliable distribution system and meet the needs of customers. The Company intends to invest an additional $4 billion in capital in the distribution system from 2025-2029. The additional investment will continue to include advanced technologies that will provide new monitoring and control capabilities. Such investment will also include additional storm hardening measures to strengthen the distribution system, protect against increasing weather-related outages, and improve the customer experience.

While the Company has demonstrated strong performance against IEEE benchmarks, there remain challenges to maintaining and improving reliability. The Commission's 2024 Pennsylvania Electric Reliability Report, dated August 2025, notes PPL Electric's success in achieving the 3-year average PUC benchmarks for System Average Interruption Duration Index ("SAIDI") and System Average Interruption

Frequency Index (“SAIFI”) and its recent failure to meet the rolling 12-month benchmarks on Customer Average Interruption Duration Index (“CAIDI”), SAIDI, and SAIFI.

The Company has recently experienced its worst storm restoration and SAIFI performance in history with a record number of storms in 2024. While the Commission’s 2024 Pennsylvania Electric Reliability Report recognizes this fact and hopes 2024 was an anomalous year, 2025 is trending towards a record highest storm count in any single year. Through September 14, 2025, the Company has experienced 39 total storms (30 non-reportable); the most ever by this time of year.

Although the Company invests in resiliency projects to improve its storm performance, there have been a considerable number of both reportable and non-reportable storm events. The Company also is experiencing not only an increase in the number of storm events but also an increase in the frequency and intensity of storm events. In 2024, PPL Electric had 11 storms of 600 cases or higher, including 6 storms over 1,000 cases. Two events were extraordinary as defined in its Storm Damage Expense Rider (“SDER”) (February 2024 and November 2024). The Company’s SDER mechanism reached its cap for the 2025 rate period and is expected to reach its cap for the 2026 rate period. PPL Electric has over $11 million of SDER-eligible costs in excess of the cap recorded in a regulatory asset. The Company has also experienced a significant number of non-reportable storm events. Further, the Company experienced 20 non-reportable storm events compared to its historic prior 10-year average of 17. The Commission noted in its 2024 Pennsylvania Electric Reliability Report that “if the level of storm activity does not lessen, PPL will need to undertake measures to storm harden and increase resiliency to match any ‘new normal’ level of weather.” Based on its data, PPL

Electric anticipates these weather trends to continue and, as such, intends to invest significantly in storm hardening its distribution system.

This level of investment will require the Company to raise substantial capital in the marketplace. Access to capital at reasonable borrowing rates is extremely important to the Company and, ultimately, to its customers. For these reasons, it is critical that the financial community view PPL Electric as an attractive investment.

PPL Electric's current credit rating is A from Standard & Poor's Corporation and A3 from Moody's. The Company forecasts that its return on common equity for the distribution business will fall to approximately 3.92% by June 30, 2027, based on current rates. This return is inadequate by any standard. In this filing, the Company is requesting an allowed return on equity of 11.30%, along with a capital structure of approximately 56% common equity and 44% long-term debt, which PPL Electric believes is necessary to successfully raise capital on reasonable terms under today's financial market conditions.

Finally, and relatedly, the authorization of the DSIC by the Pennsylvania Legislature and implementation by the Commission has provided substantial assistance to the Company in obtaining timely recovery of costs associated with critical investment to replace aging infrastructure to maintain and improve service/reliability and has allowed the Company to delay the need for base rate relief. PPL Electric recently sought and received approval for a DSIC Cap Waiver to increase the cap on DSIC to 7.5%. In the Company's April 1, 2025 DSIC filing, PPL Electric adjusted its DSIC rate to the 7.5% cap, and the rate has remained there. In this rate case, the Company proposes to roll the

DSIC revenue and investment into base rates and re-establish a new DSIC surcharge rate once plant investment levels exceed those reflected in this case.

B. Customer Experience

PPL Electric is committed to providing the highest quality, safe, and affordable service to its customers. As part of the Company's vision to be the best utility in the United States, it seeks to achieve 1st quartile customer satisfaction. While it has won numerous awards over the last several years, the Company cannot do this without consideration of continually improving the customer experience. This philosophy of seeking continuous improvement is deeply engrained in the Company's culture. In early 2025, the Company formally rolled out its Go Beyond program. The Go Beyond program encourages every employee to Go Beyond the obvious when interacting with customers. Specifically, Go Beyond reminds employees to consider (1) Who is the customer that will be impacted? (2) How will this impact the customer? (3) How do I want our customer to feel when the work is done? (4) What can I do to make this a positive experience for the customer? and (5) How does my decision fit into the rest of the customer service process? At PPL Electric, the customer experience is the combination of customer satisfaction (measurements), customer service (actions), and any interaction a customer has with the Company providing service. PPL Electric strives to provide a positive customer experience whether that be when they are calling our contact center, seeing our crews doing storm restoration work, or seeing us volunteering in the community.

The Company also wants to help customers manage their bills. Through proactive outreach to customers and community partners, it has provided $7.8 million in the most

recent LIHEAP season and is on pace to meet its 2025 OnTrack participation goal of 77,500 customers. PPL Electric also hosts an annual golf tournament which raised nearly $300 thousand for the Company's Operation Help assistance program. The Company has been able to support more than 117,000 customers with over $38 million in grants since Operation HELP was established in 1983. Helping customers manage and pay their bills results in reduced accounts receivable and overdue due dollars.

With this customer focus in mind, we are also partnering with customers to enable their growth by supporting economic development and expanding and improving self-service and payment options. Specifically, PPL Electric proposes to include the cost of payment transaction fees in base rates. This proposal is intended to make it easier for customers to use the payment option of their choice, whether it be using a debit or credit card, or other digital options such as PayPal and Venmo. Additionally, the Company is seeking to implement an Artificial Intelligence ("AI") Digital Assistant that will allow customers to seamlessly switch between phone, web, or the Company's new mobile app when interacting with the Company. This work will also include updates to the Company's current interactive voice response ("IVR") system. These are all examples of the Company's efforts to Go Beyond in providing customers the best experience possible when interacting with PPL Electric.

C. IT Upgrades

The Company is embarking on significant investments to upgrade its IT infrastructure. Since its last rate case in 2015, the utility and technology industries have seen significant change. PPL Electric has adapted to many of these new realities and

found opportunities to implement operating efficiencies, such as the use of file sharing systems and other mainstream workflow software. However, to face the complexities that result from the rapid growth of new technologies associated with demand side management ("DSM") programs and increasingly complex behind-the-meter generation operations, the Company must upgrade its current systems and invest in its IT infrastructure to enable real-time access to information, to respond to evolving customer needs, and to keep its operations secure.

As a result, PPL Electric has developed a five-year plan to overhaul its IT infrastructure as part of an overall PPL Corporation effort to consolidate platforms across its jurisdictional utilities. PPL Electric's plan includes investing in IT infrastructure that will impact all parts of its business. These planned upgrades will touch the areas of field operations, grid management, cybersecurity, enterprise resource planning ("ERP"), customer information systems ("CIS"), customer experience, and content management. Specifically, these investments, including upgrades to its Meter Data Management System ("MDMS") anticipated to be completed in 2026, will allow the Company to implement cloud-based CIS and ERP platforms that will enhance billing, customer self-service, advanced metering infrastructure ("AMI") and smart grid integration, and regulatory reporting functions. These investments are expected to not only provide long-term security and stability to the Company's IT infrastructure, but also to enhance the customer experience through the offering of improved self-service options. These updated systems will also enable PPL Electric to modernize field operations and examine opportunities to use new and emerging technologies to enhance its vegetation management, weather modeling, and asset inspections. Additionally, the Company will

evaluate opportunities to utilize AI to more efficiently use existing resources. Finally, the Company's plan prioritizes cybersecurity through the implementation of consolidated systems which mitigates the risk of managing disparate cybersecurity platforms. Through these efforts PPL Electric will be able to identify opportunities to strengthen its cybersecurity infrastructure.

D. Flat Sales

PPL Electric has experienced and is expected to continue experiencing little or no growth in customers or sales due to slow economic growth and increased distributed generation. In 2024, Pennsylvania's GDP grew by 2.415% as compared to 2.796% nationally. Sales and revenues have been further eroded by increased interconnections of distributed generation and customer-generator net metering. This new distributed generation totals an additional 477 MW of capacity on PPL Electric's system since the Company's last base distribution rate case took effect in early 2016.

PPL Electric anticipates only marginal customer growth for customers taking distribution service below 69 kV (0.44% per year from 2025-2027 for residential customers). This is a slight decline from the 0.51% annual growth that the Company has seen from 2016 to 2024. In terms of total sales, the Company has seen only a 0.24% Total Compound Annual Growth Rate ("CAGR") across residential, small, and larger commercial and industrial customers, excluding new large load interconnections. With respect to the residential customer group, sales growth has been offset by distributed generation and energy efficiency, with the net effect being essentially flat growth over the next 5 years with a CAGR of only 0.45%.

While PPL Electric is anticipating more than doubling its system peak load over the next several years due to data center growth, not all load growth is created equally. In fact, data centers are not a significant contributor to distribution sales (demand or energy usage). A data center would take service from PPL Electric as a Large Commercial and Industrial customer under Rate Scheule LP-5. PPL Electric defines its distribution system as facilities operating below 69 kV. Because of this, LP-5 customers are primarily served by the Company's transmission system. This is why LP-5 customers only pay a monthly customer charge covering certain fixed costs to provide retail electric service under Cost of Service principles. Therefore, while the Company is projecting significant systemwide load growth from large load customers, these new large load customers do not contribute to higher demand or energy usage on the distribution system and, therefore, do not contribute to the Company's distribution revenue beyond the monthly customer charge.

This consumption growth data has serious implications for PPL Electric's annual revenue and is a factor in the Company's request for rate relief in this proceeding.

III. RATE DESIGN AND COST ALLOCATION

The Company has designed its proposed rate adjustments by first and foremost analyzing the cost of service to serve specific customer classes. In 2004, the Commonwealth Court issued its decision in *Lloyd v. Pa. PUC*, 904 A.2d 1010 (Pa. Cmwlth. 2006), establishing cost of service as the "polestar" of revenue allocation and rate design in rate proceedings. On remand, the Company and the parties entered into

a settlement agreement, which, *inter alia*, established a goal of moving class rates of return to at or near full cost of service over the course of three rate proceedings, while avoiding “rate shock” by phasing in rates or closing rate differentials over a longer period of time. In this case, as a result of adjustments to its cost of service study and eliminating or resetting certain rider mechanisms, the Company is proposing rates that readjust all major rate classes to or very near to the cost of service consistent with the goals set forth in its 2004 base rate case and in the *Lloyd* decision.

The Company is proposing to allocate the proposed revenue requirement to all customer classes based on the results of a class cost of service study and is proposing to move the rate of return for each customer class to at or very near the system average return. This will continue to adhere to the intent of the *Lloyd* decision and will result in rates updated to be based more fully on cost of service.

In order to achieve this goal, the Company has proposed rate increases to Rate Schedules RS (residential service), Rate GS-1 (SC&I), Rate Schedules GS-3 (SC&I), and Rate Schedule LP-4 (LC&I). Rate decreases are proposed for Rate Schedules LP-5 (LC&I) and the street lighting rate schedule.

With respect to rate design, PPL Electric is proposing to continue movement toward distribution rates that are more demand- and customer-based, and less usage-based. This change results in rates that are more reflective of how costs are incurred by an electric distribution company. Additional details regarding the specific rate design for each of the customer classes is provided in the Direct Testimony of Steve Wishart, PPL Electric Statement No. 8.

In accordance with prior Commission orders and utility practice and precedent, the Company is proposing to roll-in revenues collected under its Tax Cuts and Jobs Act Rider ("TCJA"), Smart Meter Rider 2 ("SMR-2"), and Distribution System Improvement Charge ("DSIC") mechanisms. It is also proposing to eliminate its Competitive Enhancement Rider ("CER") mechanism and is requesting recovery of eligible SDER costs in excess of the cap.

Finally, as part of this filing, the Company is proposing a new Original Tariff to provide further clarity and consistency to its tariff rules, riders, and rate schedules. Included in the filing as Exhibit GEO-1are black line and clean versions of the tariff reflecting these changes.

IV. CONCLUSION

PPL Electric is proposing a distribution rate increase that is appropriate for the business environment the Company currently faces. Particularly to address its need to make significant capital investments to help ensure that its reliability performance remains strong for customers today and in the future. The increase will move PPL Electric's inadequate return on equity from an estimated 3.92% for the period of July 1, 2026, through June 30, 2027, to an allowed 11.30%. This return is the minimum required for the Company to attract capital on reasonable terms, provide safe and reliable service to its customers and fully fund the various innovative programs described above. The return on equity proposed in this filing is particularly appropriate in light of PPL Electric's management effectiveness and the wide variety of efforts and initiatives undertaken to improve service to customers while at the same time maintaining distribution rates which

are below the average of comparable companies. For all of these reasons, PPL Electric's proposed distribution rate increase is just and reasonable and should be approved by the Commission.

PPL ELECTRIC UTILITIES CORPORATION
B - Book Statements
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Section B - Book Statements

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PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2027
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Utility Plant		
101	Plant in service	$	16,240,465
105	Plant held for future use		19,928
106	Completed construction not classified		4,207,989
107	Construction work in progress		1,705,443
	Gross utility plant		22,173,825
108	Accumulated provision for depreciation		(5,071,802)
111	Accumulated provision for amortization		(69,173)
	Net utility plant		17,032,850
	Other Property and Investments		
121	Nonutility property		18,556
122	Accumulated provision for depreciation of nonutility property		(20)
	Net nonutility property		18,536
123	Investment in subsidiary companies		0
124	Other investments		0
128	Other special funds		0
	Total Other Property and Investments		18,536
	Current and Accrued Assets		
131	Cash		0
132	Interest special deposits		0
134	Other special deposits		0
135	Working funds		0
136	Temporary cash investments		33,922
	Notes and accounts receivable		
141	Notes receivable		0
142	Customer accounts receivable		457,442
143	Other accounts receivable		36,739
144	Accumulated provision for uncollectible accounts-credit		(39,303)
	Total notes and accounts receivable		454,878
145	Notes receivable from associated companies		56,068
146	Accounts receivable from associated companies		0
	Materials and supplies		
154	Plant materials and operating supplies		100,823
158	Allowances and environmental credits		3
163	Stores expense undistributed		8,466
	Total materials and supplies		109,292

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2027
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Current and Accrued Assets (continued)		
165	Prepayments	$	103,510
	Other current and accrued assets		
171	Interest and dividends receivable		157
172	Rents receivable		11,479
173	Accrued utility revenues		127,474
174	Miscellaneous current and accrued assets		33,592
	Total other current and accrued assets		172,702
	Total Current and Accrued Assets		930,372
	Deferred Debits		
181	Unamortized debt expense		54,551
182.3	Other regulatory assets		862,825
183	Preliminary survey and investigation charges		153
184	Clearing accounts		359
185	Temporary facilities		0
186	Miscellaneous deferred debits		103,059
189	Unamortized loss on reacquired debt		1,745
190	Accumulated deferred income taxes (noncurrent)		372,338
	Total Deferred Debits		1,395,030
	Total Assets and Other Debits	$	19,376,788

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2027
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Proprietary Capital		
201	Common stock issued	$	367,509
204	Preferred stock issued		0
207	Premium on capital stock		0
211	Miscellaneous paid-in capital		5,817,960
214	Capital stock expense		0
215.1	Appropriated retained earnings - amortization reserve - Federal		0
216	Unappropriated retained earnings		2,346,500
216.1	Unappropriated undistributed subsidiary earnings		0
217	Reacquired capital stock		0
219	Other comprehensive income		0
	Total Proprietary Capital		8,531,969
	Long-Term Debt		
221	Bonds		6,690,500
224	Other long-term debt		0
225	Unamortized premium		0
226	Unamortized discount on long-term debt-debit		(37,781)
			6,652,719
	Less amount due within one year		
221	Bonds		0
	Total Long-Term Debt		6,652,719
	Other Noncurrent Liabilities		
227	Obligations under capital leases (noncurrent)		0
	Current and Accrued Liabilities		
224	Long-term debt due within one year-other		0
231	Notes payable		0
232	Accounts payable		498,400
234	Accounts payable to associated companies		58,414
235	Customer deposits		6,554
236	Taxes accrued		(3,656)
237	Interest accrued		80,260
238	Dividends declared		0
240	Matured interest		0
241	Tax collections payable		1,332
242	Miscellaneous current and accrued liabilities		102,621
243	Obligations under capital-leases - current		0
	Total Current and Accrued Liabilities		743,925

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
June 30, 2027
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Deferred Credits		
228.3	Accumulated provision for pensions and benefits	$	45,800
229	Accumulated provision for rate refunds		0
252	Customer advances for construction		0
253	Other deferred credits		74,701
254	Other regulatory liabilities		872,615
255	Accumulated deferred investment tax credits		265
281	Accumulated deferred income taxes -		0
	accelerated amortization property		0
282	Accumulated deferred income taxes - other property		2,298,553
283	Accumulated deferred income taxes - other (noncurrent)		156,241
	Total Deferred Credits		3,448,175
	Total Liabilities and Other Credits	$	19,376,788

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Net Utility Operating Income
Year Ended June 30, 2027
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
400	Operating Revenue (B-3)	$ 3,463,885
	Operating Expenses:	
401,402	Operation and Maintenance expenses (B-4)	
	Power production	846,332
	Transmission	335,381
	Regional market	-
	Distribution	207,592
	Customer accounts	86,338
	Customer service and informational expenses	132,910
	Sales	-
	Administrative and general	169,750
	Total Operation and Maintenance Expenses	1,778,304
403	Depreciation expense	441,245
404,405	Amortization of electric plant	27,030
407.3	Regulatory debits	11,007
407.4	Regulatory credits	0
	Taxes (B-5)	
408.1	Taxes other than income taxes	162,324
409.1	Income taxes	23,921
	Deferred income taxes	
410.1	Provision	163,315
411.1	Provision - Credit	(17,150)
411.4	Investment tax credit adjustments	(31)
	Total Taxes	332,379
411.6	Gains from disposition of utility plant	-
411.7	Losses from disposition of utility plant	-
	Total Operating Expenses	2,589,965
	Net Utility Operating Income	$ 873,920

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operating Revenue
Year Ended June 30, 2027
(Thousands of Dollars)

Description		**Amount**
Sales of Electricity		
Residential	$	1,875,996
Commercial		436,445
Industrial		83,718
Public authorities		27,020
Railroads		0
Sales for resale		1,543
Sales Revenue		2,424,723
Other Operating Revenue		
Forfeited discounts		15,306
Miscellaneous service revenue		970
Rent from electric property		43,745
Unbilled revenue		631
Other electric revenue		978,511
Total Other Operating Revenue		1,039,163
Total Electric Operating Revenue	$	3,463,885

Note: Totals may not tie exactly due to rounding.

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended June 30, 2027
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Power Production Expenses	
	Other Power Supply Expenses	
555	Purchased power	
	Market-based from EWGs	$ 844,328
	Non-utility generation	
	PJM ancillary services	1,676
	Other	
556	System control and load dispatching	
	PJM ancillary services	6
	Other	0
557	Other expenses	323
	Total Other Power Supply Expenses	846,332
	Total Power Production Expenses	846,332
	Transmission Expenses	
	Operation	
560	Operation supervision and engineering	5,631
561	Load dispatching	2,641
562	Station expenses	644
563	Overhead line expenses	1,192
564	Underground line expenses	-
565	Transmission of electricity by others	300,212
566	Miscellaneous transmission expenses	5,822
567	Rents	1,324
	Total Transmission Operation Expenses	317,467
	Maintenance	
568	Maintenance supervision and engineering	11
569	Maintenance of structures	16
569.1	Maintenance of Computer Hardware	23
569.2	Maintenance of Computer Software	2,133
569.3	Maintenance of Communication Equipment	77
570	Maintenance of station equipment	4,455
571	Maintenance of overhead lines	10,321
572	Maintenance of underground lines	151
573	Maintenance of miscellaneous transmission plant	726
574	Maintenance of Transmission Plant	-
	Total Transmission Maintenance Expenses	17,914
	Total Transmission Expenses	335,381

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended June 30, 2027
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Regional Market Expenses	
	Operation	
575.7	Market Facilitation, Monitoring and Compliance Services	$ -
	Total Regional Market Expenses	-
	Energy Storage Expenses	
	Operation	
577.1	Operation Supervision and Engineering	$ -
	Total Energy Storage Operation Expenses	-
	Maintenance	
578.2	Maintenance of Energy Storage Equipment and Structures	$ -
	Total Energy Storage Maintenance Expenses	-
	Total Energy Storage Expenses	-
	Distribution Expenses	
	Operation	
580	Operation supervision and engineering	10,367
581	Load dispatching	2,295
582	Station expenses	86
583	Overhead line expenses	29,067
584	Underground line expenses	6,594
585	Street lighting and signal system expenses	-
586	Meter expenses	2,391
587	Customer installations expenses	3,026
588	Miscellaneous distribution expenses	18,181
589	Rents	7,534
	Total Distribution Operation Expenses	79,542
	Maintenance	
590	Maintenance supervision and engineering	-
591	Maintenance of structures	137
592	Maintenance of station equipment	12,185
593	Maintenance of overhead lines	110,715
594	Maintenance of underground lines	340
595	Maintenance of line transformers	182
596	Maintenance of street lighting and signal systems	2,424
597	Maintenance of meters	-
598	Maintenance of miscellaneous distribution plant	2,067
	Total Distribution Maintenance Expenses	128,050
	Total Distribution Expenses	207,592

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended June 30, 2027
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Customer Accounts Expenses	
	Operation	
901	Supervision	4,218
902	Meter reading expenses	1,206
903	Customer records and collection expenses	39,367
904	Uncollectible accounts	37,959
905	Miscellaneous customer accounts expenses	3,589
	Total Customer Accounts Expenses	86,338
	Customer Service and Informational Expenses	
	Operation	
908	Customer assistance expenses	
	On-track uncollectible accounts	$ 40,718
	Other	92,192
909	Informational and instructional expense	-
910	Miscellaneous customer service and informational expenses	-
	Total Customer Service and Informational Expenses	132,910
	Sales Expenses	
	Operation	
911	Supervision	-
912	Demonstrating and selling expenses	-
913	Advertising expenses	-
916	Miscellaneous sales expenses	-
	Total Sales Expenses	-
	Administrative and General Expenses	
	Operation	
920	Administrative and general salaries	55,208
921	Office supplies and expenses	22,312
922	Administrative Expenses Transferred-Credit	(6,624)
923	Outside services employed	41,326
924	Property insurance	3,955
925	Injuries and damages	8,548
926	Employee pensions and benefits	3,005
928	Regulatory commission expenses	6,818
930	Miscellaneous general expenses	(10,897)
931	Service Company Rents	1,165
		124,816
	Maintenance	
935	Maintenance of general plant	44,934
	Total Administrative and General Expenses	169,750
	Total Operation and Maintenance Expenses	$ 1,778,304

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail Taxes
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
	Taxes Other Than Income	
	State and Local	
1	Gross Receipts	$ 146,950
2	Local property and Other	4,278
3	Public Utility Realty	3,175
4	State Unemployment Compensation	149
5	Sales and Use	0
6	Total State and Local	154,552
	Federal	
7	Unemployment Tax Act	34
8	Social Security and Hospital Insurance	7,738
9	Total Federal	7,772
10	Total Taxes Other Than Income	162,324
	Income Taxes	
11	State	223
12	Federal	23,698
13	Total Income Taxes	23,921
	Investment Tax Credit	
14	Deferred	0
15	Amortization of Deferral	(31)
16	Net Investment Tax Credit	(31)

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail Taxes
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Federal	State	Amount
	Deferred Income Taxes			
	Provision for Deferred Taxes			
	Net Book/Net Tax Plant Timing Differences:			
17	ACRS & MACRS - Distribution Property	34,502	0	34,502
18	Contributions in Aid of Construction (CIAC) - Transmission Property	418	135	553
19	Contributions in Aid of Construction (CIAC) - General Property	37	19	56
20	Net Book/Net Tax Pant - Transmission Property	64,357	30,687	95,044
21	Basis Adjustment - Distribution Property	19,245	6,975	26,220
22	Basis Adjustment - General Property	1,140	574	1,714
23	Federal NOL Carryforward - Distribution Property	0	0	0
24	State NOL Carryforward - Distribution Property	0	0	0
25	Deficient Federal NOL Deferred Taxes - Distribution Property	476	0	476
26	Deficient Federal NOL Deferred Taxes - Transmission Property	214	0	214
27	Bad Debts	61	23	84
28	Pension Benefits	2,736	1,022	3,758
29	Post-Employment Benefits	63	25	88
30	Post-Retirement VEBA	270	100	370
31	Prepaids	172	64	236
32	Total Provision	123,691	39,624	163,315
	Provision for Deferred Taxes - Credit			
	Net Book/Net Tax Plant Timing Differences:			
33	ACRS & MACRS - General Property	(5,078)	(237)	(5,315)
34	Contributions in Aid of Construction (CIAC) - Distribution Property	(5,469)	(1,966)	(7,435)
35	Deferred Compensation - Officers	(76)	(29)	(105)
36	Environmental Cleanup	(32)	(12)	(44)
37	Loss - Reacquired Debt	(87)	(33)	(120)
38	Post-Retirement Benefits	(465)	(173)	(638)
39	Rate Case Expenses	(9)	(3)	(12)
40	Supplemental Executive Retirement Pension (SERP)	(56)	(21)	(77)
41	Service Company Temporary Costs	(278)	(104)	(382)
42	Vacation Pay	(56)	(21)	(77)
43	Storm Deferral	(2,147)	(798)	(2,945)
44	Total Credits	$ (13,753)	$ (3,397)	(17,150)
45	Total Deferred Income Taxes			146,165
46	Total All Taxes			$ 332,379

PPL ELECTRIC UTILITIES CORPORATION

Calculation of Composite Cost Rate of Long-Term Debt
at June 30, 2027
(Thousands of Dollars)

Line No.	(1) First Mortgage Bonds (f)	(2) Amount Outstanding	(3) Percent to Total	(4) Effective Interest Rate (a)	(5) Average Weighted Cost Rate		
1	5.20% Series due 2041	$ 250,000	4.48 %	5.31 %	0.24 %		
2	4.75% Series due 2043	350,000	6.28	4.86	0.31		
3	6.45% Series due 2037	250,000	4.48	6.53	0.29		
4	6.25% Series due 2039	300,000	5.38	6.37	0.34		
5	4.125% Series due 2044	300,000	5.38	4.26	0.23		
6	4.15% Series due 2045	350,000	6.28	4.25	0.27		
7	3.95% Series due 2047	475,000	8.52	4.07	0.35		
8	4.15% Series due 2048	400,000	7.17	4.25	0.30		
9	3.00% Series due 2049	400,000	7.17	3.14	0.23		
10	5.00% Series Due 2033	600,000	10.76	5.24	0.56		
11	5.25% Series Due 2053	750,000	13.46	5.46	0.73		
12	4.85% Series Due 2034	650,000	11.67	4.98	0.58		
13	5.55% Series Due 2055	500,000	8.97	5.69	0.51		
14	Total	$ 5,575,000	100.00 %		4.94 %		
	Pollution Control Bonds						
15	2.625% Series B due 2027	0	0.00	0.00 %	0.00 %		
16	3.00% Series A due 2029	115,500	100.00	3.07	3.07		
17	Total	$ 115,500	100.00 %		3.07 %		
	Forecasted Issuances						
18	5.90% Series Due 2056	500,000	50.00 %	5.98 %	2.99 %		
19	6.00% Series Due 2057	500,000	50.00	6.08	3.04		
20	Total	$ 1,000,000	50.00 %		6.03 %		
21	Total First Mortgage Bonds	5,575,000	83.32 %	4.94 %	4.12 %		
22	Total Pollution Control Bonds	115,500	1.730	3.07	0.05		
23	Total Forecasted Issuances	1,000,000	14.95	6.03	0.90		
24		$ 6,690,500	100.00 %		5.07 %		
25	Long-Term Debt	$ 6,690,500			5.07 %	$ 339,208	(b)
26	Loss on Reacquired Debt	(1,745)				464	(c)
27	Gain on Reacquired Debt	0				0	(d)
28	Adjusted Long-Term Debt	$ 6,688,755			5.08 %	(e) $ 339,672	

(a) Effective interest rate from Schedule B-6, page 2.
(b) 5.07% * $6,690,500
* (c) Annualized amortization of loss on reacquired debt
** (d) Annualized amortization of gain on reacquired debt
(e) $339,672 / $6,688,755

*Unamortized loss on reacquired debt is a debit, therefore, should be subtracted from Long-Term Debt.
**Unamortized gain on reacquired debt is a credit, therefore, should be added to Long-Term Debt.

PPL ELECTRIC UTILITIES CORPORATION

Schedule of Long-Term Debt and Calculation
of Average Weighted Cost Rate at June 30, 2027

Line No.	(1) Description of Issue	(2) Nominal Date of Issue	(3) Date of Maturity	(4) Amount Issued	(5) Amount Outstanding	(6) Amount Retired	(7) Coupon Rate - %	(8) Premium, Option or (Discount) at Issuance	(9) Issuance Expense	(10) Net Proceeds	(11) Annual Sinking Fund Requirement	(12) Average Term in Years	(13) Net Proceeds Ratio (a)	(14) Effective Interest Rate - %
	First Mortgage Bonds													
1	5.20% Series Due 2041	7/15/2011	7/15/2041	$250,000,000	$250,000,000	-	5.20	($1,430,000)	$2,801,101	$245,768,899		30	98.31	5.31
2	4.75% Series Due 2043	7/11/2013	7/15/2043	350,000,000	350,000,000	-	4.75	(2,219,000)	3,691,346	344,089,654		30	98.31	4.86
3	6.45% Senior Secured Bonds	8/13/2007	8/15/2037	250,000,000	250,000,000	-	6.45	(67,500)	2,522,764	247,409,736		30	98.96	6.53
4	6.25% Senior Secured Bonds	5/22/2009	5/15/2039	300,000,000	300,000,000	-	6.25	(1,806,000)	3,105,155	295,088,845		30	98.36	6.37
5	4.125% Series Due 2044	6/5/2014	6/15/2044	300,000,000	300,000,000	-	4.13	(3,519,000)	3,314,219	293,166,781		30	97.72	4.26
6	4.15% Series Due 2045	10/1/2015	10/1/2045	350,000,000	350,000,000	-	4.15	(2,142,000)	3,628,867	344,229,133		30	98.35	4.25
7	3.95% Series Due 2047	5/11/2017	6/1/2047	475,000,000	475,000,000	-	3.95	(4,797,500)	4,999,061	465,203,439		30	97.94	4.07
8	4.15% Series Due 2048	6/14/2018	6/15/2048	400,000,000	400,000,000	-	4.15	(2,244,000)	4,190,045	393,565,955		30	98.39	4.25
9	3.00% Series Due 2049	9/6/2019	10/1/2049	400,000,000	400,000,000	-	3.00	(6,716,000)	4,206,347	389,077,653		30	97.27	3.14
10	5.00% Series Due 2033	3/2/2023	5/15/2033	600,000,000	600,000,000	-	5.00	(6,150,000)	4,954,417	588,895,583		10	98.15	5.24
11	5.25% Series Due 2053	3/2/2023	5/15/2053	750,000,000	750,000,000	-	5.25	(15,172,500)	7,871,187	726,956,313		30	96.93	5.46
12	4.85% Series Due 2034	1/5/2024	2/15/2034	650,000,000	650,000,000	-	4.85	(1,287,000)	5,523,116	643,189,884		10	98.95	4.98
13	5.55% Series Due 2055	8/11/2025	8/15/2055	500,000,000	500,000,000	-	5.55	(4,335,000)	5,625,000	490,040,000		30	98.01	5.69
14	5.90% Series Due 2056	5/1/2026	5/1/2056	500,000,000	500,000,000	-	5.90	-	5,625,000	494,375,000		30	98.88	5.98
15	6.00% Series Due 2057	3/1/2027	3/1/2057	500,000,000	500,000,000	-	6.00	-	5,625,000	494,375,000		30	98.88	6.08
	Pollution Control Bonds													
16	LCIDA Series 2016B due 2027	3/9/2016	2/15/2027	108,250,000	-	108,250,000	2.63	-	583,739	107,666,261		11	99.46	2.68
17	LCIDA Series 2016A due 2029	3/9/2016	9/1/2029	115,500,000	115,500,000	-	3.00	-	852,909	114,647,091		13	99.26	3.07
18	TOTAL				$ 6,690,500,000									

(a) Approximates net proceeds ratio at time of issuance.

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure as of June 30,
(Thousands of Dollars)

Line No.		2021	2022	2023	2024	2025	2026	2027
	Capitalization							
1	Long-Term Debt (a)	$ 4,933,637	$ 4,535,676	$ 4,734,782	$ 5,295,463	$ 5,296,002	$ 6,296,541	$ 6,688,755
2	Common Equity	5,889,213	5,784,561	6,031,865	6,737,589	6,805,925	8,029,570	8,531,969
3	Total	$ 10,822,850	$ 10,320,237	$ 10,766,647	$ 12,033,052	$ 12,101,927	$ 14,326,111	$ 15,220,724
	Capitalization Ratios							
4	Long-Term Debt (a)	45.59%	43.95%	43.98%	44.01%	43.76%	43.95%	43.95%
5	Common Equity	54.41%	56.05%	56.02%	55.99%	56.24%	56.05%	56.05%
6	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

(a) Long-term debt includes amount due within one year and the unamortized loss on reaquired debt.

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure as of June 30,
(Thousands of Dollars)

Line No.		2021	2022	2023	2024	2025	2026	2027
	Computation of Long-Term Debt							
1	Long-term Debt	$ 4,938,750	$ 4,538,750	$ 4,738,750	$ 5,298,750	$ 5,298,750	$ 6,298,750	$ 6,690,500
2	Unamortized Loss on Reacquired Debt	(5,113)	(3,074)	(3,968)	(3,287)	(2,748)	(2,209)	(1,745)
3	Adjusted Long-Term Debt	$ 4,933,637	$ 4,535,676	$ 4,734,782	$ 5,295,463	$ 5,296,002	$ 6,296,541	$ 6,688,755
	Computation of Common Equity							
	Common Equity per Books							
4	Common Stock Issued	$ 363,833	$ 363,833	$ 363,833	$ 363,833	$ 363,833	$ 365,678	$ 367,509
5	Treasury Stock	0	0	0	0	0	0	0
6	Misc Paid in Capital	4,509,897	4,194,897	4,264,897	4,726,659	4,574,251	5,617,960	5,817,960
7	Earnings Reinvested	1,015,483	1,225,831	1,403,135	1,647,097	1,867,841	2,045,931	2,346,500
8	Adjusted Common Equity	$ 5,889,213	$ 5,784,561	$ 6,031,865	$ 6,737,589	$ 6,805,925	$ 8,029,570	$ 8,531,969

PPL ELECTRIC UTILITIES CORPORATION

Rate of Return at
June 30, 2027

Line No.		(1) Capitalization Ratio		(2) Embedded Cost		(3)	(4) Return	
1	Long-Term Debt	43.95	%	5.08	%	(B-6)	2.23	%
2	Common Equity	56.05		11.30			6.33	
3		100.00	%				8.5600	%

PPL ELECTRIC UTILITIES CORPORATION

C-Rate Base

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Section C - Rate Base

C-1 Rate Base and Rates of Return

C-2 Electric Plant in Service

C-3 Electric Plant Held for Future Use

C-4 Working Capital

C-5 Plant Materials and Operating Supplies

C-6 Accumulated Deferred Taxes on Income

PPL ELECTRIC UTILITIES CORPORATION

Rate Base and Rate of Return
12 Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Title of Account	Total T&D Operations	PPUC Jurisdictional (Exhibit BR-1)
	Electric Plant		
1	Electric plant in service (C-2)	$ 20,346,907	$ 10,176,227
1a	Electric plant in service (C-2) (IT Pro-forma)	25,880	25,880
2	Reserve for depreciation (C-2)	4,741,901	3,254,277
2a	Reserve for depreciation (C-2) (IT Pro-forma)	1,826	1,826
3	Net electric plant in service	15,629,060	6,946,004
	Additions		
4	Plant held for future use (C-3)	0	0
5	Total electric plant	15,629,060	6,946,004
	Working Capital		
6	Cash working capital (C-4)	1,014	16,775
7	Materials and operating supplies (C-5)	109,289	72,146
8	Total working capital	110,303	88,920
	Deductions		
9	Accumulated deferred taxes on income (C-6)	2,622,001	1,204,395
9a	Accumulated deferred taxes on income (C-6) (IT Pro-forma)	6,088	6,088
10	Customer advances for construction (B-1)	-	0
11	Customer deposits (B-1)	6,554	6,554
12	Total deductions	2,634,643	1,217,037
13	Rate Base (net)	$ 13,104,720	$ 5,817,887
	Pro forma return at present rates		
14	Amount (D-1, col. 6)		257,449
15	Percent		4.43%
	Pro forma return at proposed rates		
16	Amount (D-1, col. 8)		498,011
17	Percent		8.56%

NOTE: Totals may not tie due to rounding

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service - Original Cost
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
1	Transmission	10,162,925
2	Distribution	9,139,263
3	General	1,069,930
4	Intangible	670.29
5	Total electric plant In service	$20,372,788

PPL ELECTRIC UTILITIES CORPORATION

Reserve for Depreciation - Original Cost
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
1	Transmission	$1,484,404
2	Distribution	2,746,167
3	General	513,157
4	Intangible	-
5	Total reserve for depreciation	$4,743,727

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant Held For Future Use

As of June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
	Transmission	
1	Substations	$ 243
2	Lines	17,250
3	Total	17,493
	Distribution	
4	Area - Substations	2,405
5	Lines	30
6	Other	0
7	Total	2,435
8	Total plant held for future use[1)]	19,928
9	Less: Eliminate plant held for future use[2)]	(19,928)
10	Adjusted plant held for future use	$ 0

[1)] Reflects only the future use property expected to be placed into service within 10 years.

[2)] No claim is being made for future use property in this proceeding.

PPL ELECTRIC UTILITIES CORPORATION

Cash Working Capital
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
1	Operation and maintenance expense (C-4, page 2)	$ 6,930
2	Average prepayments (C-4, page 3)	13,421
3	Accrued taxes (C-4, page 4)	14,450
4	Interest payments (C-4, page 5)	(33,787)
5	Total cash working capital requirement	$ 1,014

PPL Electric Utilities Corporation

Working Capital Required for Operation and Maintenance Expenses
As of June 30, 2027
(Thousands of Dollars)

The Company bills its customers every month. On this basis, there is a considerable span of days between the time electricity is furnished to a customer and the time the customer pays for such electricity.

In many instances, the Company must pay its bills for payroll and other O&M expenses prior to the time it is able to collect the amount due for the service which requires the incurrance of such expenses. Thus, the Company has examined its records to determine, as to the major categories of expense, the average span of days which exists between the time an expense is incurred and the time it must be paid. Schedule C-4, page 2, of Exhibit Historic 1 sets forth the individual components which result in the days lag between payment of expenses and receipt of the related revenues used in the determination of the working capital required for the pro forma O&M expense for the test year ending June 30, 2025.

Line No.	Description		Amount
1	Net pro forma O&M expense (a)		486,455
2	O&M expense per day (line 1 divided by 365 days)		1,333
3	Average lag in days between payment of O&M expenses and receipt of revenue (b)		5.2
4	Working capital requirement (line 2 x line 3)	$	6,930

(a)	Total pro forma operation and maintenance expense (D-1 col. 5 lines 2-4)	$	995,182
	Less: Non-cash items		
	Uncollectible accounts expense		14,735
	Deferred Storm Outage Costs (D-9)		3,779
	Deferred IIJA Costs (D-10)		211
	Depreciation (D-1 col. 5 line 3)		490,002
	Net pro forma O&M expense	$	486,455

(b) See Exhibit Historic 1, Schedule C-4, page 2.

PPL ELECTRIC UTILITIES CORPORATION

Average Prepayments
As of June 30, 2027
(Thousands of Dollars)

Line No.	Month	Insurance	PUC Annual Assessment	Other	Total
1	July 2026	$3,648	$3,850	$6,680	$14,178
2	August 2026	3,014	3,500	6,527	$13,041
3	September 2026	2,815	5,726	6,373	$14,914
4	October 2026	2,188	5,089	6,345	$13,623
5	November 2026	1,561	4,453	6,265	$12,279
6	December 2026	960	3,817	6,007	$10,784
7	January 2027	5,283	3,181	6,252	$14,717
8	February 2027	4,614	2,354	6,546	$13,514
9	March 2027	3,944	1,765	7,956	$13,665
10	April 2027	3,489	1,177	9,065	$13,731
11	May 2027	4,988	588	8,807	$14,384
12	June 2027	4,410	(0)	8,411	$12,821
13	July 2027	4,410	(0)	8,411	$12,821
14	Total Prepayments	$45,323	$35,501	$93,645	$174,470
15	Monthly Average	$3,486	$2,731	$7,203	$13,421

PPL ELECTRIC UTILITIES CORPORATION

Accrued Taxes
Year Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount	12-Month Accrued Factor (a)	Accrued Taxes
1	Federal income tax (D-1, line 6, col. 5)	14,884	-11.62%	($1,730)
2	PA income tax (D-1, line 7, col. 5)	(3,527)	-9.54%	336
3	PA gross receipts tax (D-16, page 3)	55,873	27.96%	15,622
4	PA capital stock tax (D-16, page 2)	0	0.00%	0
5	PA public utility reality tax (D-16, page 4)	3,110	7.13%	222
6	Total accrued taxes			$14,450

(a) The 12-month average factor represents, in the case of Federal and State income tax and capital stock tax, the portion of the tax liability which is available to the Company for the payment of other costs. This situation exists because revenue is available from customers prior to payment dates of the tax. The factors for the other Pennsylvania taxes represent the portions of those tax liabilities which must be provided by the Company due to payment of the taxes before the revenue is available from customers. Exhibit Historic 1, Schedule C-4, pages 6 through 11 reflect the computation of such factors.

PPL ELECTRIC UTILITIES CORPORATION

Interest Payments
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description		Amount
1	Rate Base at June 30, 2027 (C-1)		$ 13,104,720
2	Long-term debt ratio (B-8)		43.95%
3	Embedded cost of long-term debt (B-8)		5.08%
4	Pro forma interest (line 1 x line 2 x line 3)		292,235
5	Daily amount (line 4 ÷ 365)		$ 801
6	Days to mid-point of interest payments	90.0	
7	Less: Revenue lag days (Historic C-4, page 2)	47.8	
8	Interest payments lag days (line 6 - line 7)		42.2
9	Total interest payments (line 5 x line 8)		$ 33,787

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
1	Plant materials and operating supplies	$ 100,823
2	Stores expense undistributed	8,466
3	Total materials and operating supplies	$ 109,289

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of June 30, 2027
(Thousands of Dollars)

Line No.	Month	Amount
1	June 2026	$ 99,145
2	July 2026	100,837
3	August 2026	103,922
4	September 2026	104,183
5	October 2026	100,291
6	November 2026	90,682
7	December 2026	96,182
8	January 2027	100,387
9	February 2027	98,898
10	March 2027	102,536
11	April 2027	100,516
12	May 2027	104,742
13	June 2027	108,384
14	Total Plant Materials and Operating Supplies	$ 1,310,705
15	13-Month Average	$ 100,823

PPL ELECTRIC UTILITIES CORPORATION

Stores Expense Undistributed
As of June 30, 2027
(Thousands of Dollars)

Line No.	Month	Amount
1	June 2026	$ 11,204
2	July 2026	10,386
3	August 2026	9,666
4	September 2026	10,377
5	October 2026	3,431
6	November 2026	4,716
7	December 2026	7,797
8	January 2027	7,956
9	February 2027	6,807
10	March 2027	7,723
11	April 2027	10,706
12	May 2027	11,854
13	June 2027	7,437
14	Total Plant Materials and Operating Supplies	$ 110,060
15	13-Month Average	$ 8,466

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Deferred Taxes on Income
Year Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount Including IT Proforma		IT Proforma		Amount Excluding IT Proforma	
	Distribution						
1	Accelerated Cost Recovery System (ACRS/MACRS) (a)	$ 783,269		$ -		$ 783,269	
2	Contributions In Aid Of Construction (CIAC)	(154,604)		0		(154,604)	
3	Other Plant Basis Adjustments (a)	498,579		6,088		492,491	
4	Balance at June 30, 2027		$ 1,127,244		$ 6,088		$ 1,121,156
	General						
5	Accelerated Cost Recovery System (ACRS/MACRS)	98,684		0		98,684	
6	Contributions In Aid Of Construction (CIAC)	(213)		0		(213)	
7	Other Plant Basis Adjustments	(12,792)		0		(12,792)	
8	Balance at June 30, 2027		85,679		0		85,679
	Transmission						
9	Contributions In Aid Of Construction (CIAC)	(18,988)		0		(18,988)	
10	Net Book/Net Tax Plant (Excluding CIAC) (a)	1,434,154		0		1,434,154	
11	Balance at June 30, 2027		1,415,166		0		1,415,166
	Total (B-1)						
12	Accelerated Cost Recovery System (ACRS/MACRS)	881,953		0		881,953	
13	Contributions In Aid Of Construction (CIAC)	(173,805)		0		(173,805)	
14	Net Book/Net Tax Plant (Excluding CIAC) - Transmission	1,434,154		0		1,434,154	
15	Other Plant Basis Adjustments	485,787		6,088		479,699	
16	Total accumulated deferred taxes on income		$ 2,628,089		$ 6,088		$ 2,622,001

(a) Accelerated cost recovery system and Other Plant Basis Adjustments are netted with applicable deficient deferred taxes related to net operating losses on lines 1, 3 and 10.

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Deferred Taxes on Income
Year Ended June 30, 2027
Reg 1.167(l)-(h)(6)ii
(Thousands of Dollars)

Line No.		Proration	Monthly Increase	Total Amount Including IT Proforma	Monthly Increase	IT Proforma	Monthly Increase	Total Amount Excluding IT Proforma
1	Accumulated Deferred Taxes at June 30, 2026			$ 2,559,432		$ -		$ 2,559,432
2	Projected Accumulated Deferred Taxes at June 30, 2027			2,709,866		13,338		2,696,528
3	Increase in Accumulated Deferred Taxes for July 1, 2026 - June 30, 2027			$ 150,434		$ 13,338		$ 137,096
4	Balance June 30, 2026			$ 2,559,432		$ -		$ 2,559,432
5	July 1-31, 2026	334 / 365	$ 12,536	11,471	$ 1,112	1,018	$ 11,424	10,453
6	August 1-31, 2026	303 / 365	12,536	10,407	1,111	922	11,425	9,485
7	September 1-30, 2026	273 / 365	12,537	9,377	1,112	832	11,425	8,545
8	October 1-31, 2026	242 / 365	12,536	8,312	1,111	737	11,425	7,575
9	November 1-30, 2026	212 / 365	12,536	7,281	1,112	646	11,424	6,635
10	December 1-31, 2026	181 / 365	12,536	6,216	1,111	551	11,425	5,665
11	January 1-31, 2027	150 / 365	12,536	5,152	1,112	457	11,424	4,695
12	February 1-28, 2027	122 / 365	12,536	4,190	1,111	371	11,425	3,819
13	March 1-31, 2027	91 / 365	12,537	3,126	1,112	277	11,425	2,849
14	April 1-30, 2027	61 / 365	12,536	2,095	1,111	186	11,425	1,909
15	May 1-31, 2027	30 / 365	12,536	1,030	1,112	91	11,424	939
16	June 1-30, 2027	0 / 365	12,536	0	1,111	0	11,425	0
17	Balance June 30, 2026 plus pro rata portion of monthly increases			$ 2,628,089		$ 6,088		$ 2,622,001
18	Projected Accumulated Deferred Taxes at June 30, 2027 (Line 2)			2,709,866		13,338		2,696,528
19	Proration Adjustment (Line 17 - Line 18)			$ (81,777)		$ (7,250)		$ (74,527)

PPL ELECTRIC UTILITIES CORPORATION

D- Operating Income

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Section D - Operating Income

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PPL ELECTRIC UTILITIES CORPORATION

Operating Income
Pro Forma at Present and Proposed Rates
Year Ended June 30, 2027
(Thousands of Dollars)

Line No.		(1) Total Amount Per Books	(2) Less: Automatic Cost Recovery Clauses/Riders[1)]	(3) T & D Operations Per Books	(4) Pro Forma Adjustments (D-2)	(5) T & D Pro Forma at Present Rates	(6)	(7) PPUC Jurisdictional	(8)
							Pro Forma at Present Rates (Exhibit BR-1)	Rate Increase (D-17, Pg. 4)	Pro Forma at Proposed Rates
1	Operating Revenues	$ 3,463,885	$ (1,425,271)	$ 2,038,615	$ 4,723	$ 2,043,338	$ 1,065,901	$ 356,271	$ 1,422,173
	Operating Expenses								
2	Operation and Maintenance	1,778,304	(1,276,262)	502,042	(852)	501,190	427,949	6,974	434,923
3	Depreciation	468,275	0	468,275	21,727	490,002	289,596	0	289,596
4	Regulatory Debits/Credits	11,007	(11,007)	0	3,990	3,990	3,990	0	3,990
	Provision for Taxes								
5	Taxes Other Than Income	162,324	(90,524)	71,800	(654)	71,147	68,847	21,020	89,867
	Income Taxes								
6	Federal	23,698	(9,249)	14,449	435	14,884	(24,372)	63,947	39,575
7	State	223	(3,437)	(3,214)	(313)	(3,527)	(11,274)	23,767	12,493
8	Deferred Income Taxes	146,165	0	146,165	4,269	150,434	53,732	0	53,732
9	Investment Tax Credit	(31)	0	(31)	0	(31)	(15)	0	(15)
10	Total Taxes	332,379	(103,210)	229,169	3,737	232,906	86,918	108,734	195,653
11	(Gain)/Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0
12	Total Operating Expenses	2,589,965	(1,390,478)	1,199,487	28,602	1,228,089	808,453	115,709	924,162
13	Operating Income	$ 873,920	$ (34,792)	$ 839,128	$ (23,879)	$ 815,249	$ 257,448	$ 240,563	$ 498,011

[1)] Automatic Recovery Clauses/Riders include CER, TCJA, SMR-2, DSIC, GSC-1, GSC-2, MFC, TSC, USR, ACR, and SDER for line 1, and GSC-1, GSC-2, MFC, TSC, USR, ACR, and SDER for all other lines.

NOTE: Totals may not tie due to rounding

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Income
12 Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Reference	Description	Amount
		Operating Revenues	
1	D-3 and D-4	Operating Revenue	$ 4,723
		Operation and Maintenance Expenses	
2	D-5	Employee wages and benefits (D-5 Line 5 + Line 6)	(518)
3	D-6	Rate case expense	733
4	D-7	Economic Development Proposal Adjustment	400
5	D-8	Competitive Enhancement Charge Adjustment	100
6	D-9	Deferred Storm Expenses Adjustment	3,779
7	D-10	IIJA Expense Deferral Adjustment	211
8	D-11	USR Salaries Adjustment	(1,400)
9	D-12	Interest Expense on Customer Deposits	300
10	D-13	Company Use Generation Supply Purchase	1,359
11	D-14	Capital Treatment of Certain IT Expenditures	(1,826)
12		Total operation and maintenance expense	3,138
		Depreciation	
13	D-14	Capital Treatment of Certain IT Expenditures	1,826
14	D-15	Annual depreciation expense	19,901
15		Total depreciation expense	21,727
		Provision for Taxes	
		Taxes other than income	
16		Capital stock	0
17	D-16	Gross receipts	(553)
18	D-16	Public utility realty	(65)
19	D-5	Payroll taxes	(36)
		Income taxes	
20	D-17	Federal	435
21	D-17	State	(313)
22	D-18	Deferred income taxes	4,269
23			
23	D-19	Investment tax credit - amortization	0
24		Total Taxes	3,737
25		Gain and losses on property dispositions	0
26		Total Operating Expenses	28,602
27		Total Adjustments to Income	$ (23,879)

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Operating Revenue
Period Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	(1) Total Per Books	(2) Less: Automatic Cost Recovery Clauses/Riders[a]	(3) T&D Operations Per Books	(4) Pro Forma Adjustments	(5) T&D Pro forma at Present Rates
1	Distribution revenue	$ 1,188,312	$ (183,073)	$ 1,005,239	$ 4,933 [b]	$ 1,010,172
2	Transmission Service Charge (TSC) revenu	325,313	(325,313)	0	0	0
3	Generation Service Charge (GSC) Revenu	915,486	(915,486)	0	0	0
4	State Tax Surcharge (STAS) revenue	(4,707)	(12)	(4,719)	0	(4,719)
5	Sales for Resale	319	0	319	0	319
6	Total Rate Revenue	$ 2,424,723	$ (1,423,884)	$ 1,000,839	$ 4,933	$ 1,005,772
	Other Electric Revenue					
7	Late Payment	15,306	0	15,306	0	15,306
8	Misc. Revenue	970	0	970	0	970
9	Rent	43,746	0	43,746	0	43,746
10	Other	978,510	(965)	977,545	0	977,545
11	Total Other	$ 1,038,531	$ (965)	$ 1,037,566	$ -	$ 1,037,566
12	Operating Revenue (excl. unbilled)	3,463,254	(1,424,849)	2,038,405	4,933	2,043,338
13	Unbilled Revenue (D-4)	631	(422)	210	(210)	0
14	Total Operating Revenue	$ 3,463,885	$ (1,425,271)	$ 2,038,615	$ 4,723	$ 2,043,338

[a] Automatic Recovery Clauses/Riders include GSC-1, GSC-2, MFC, TSC, TCJA, STAS E&T, USR, ACR, CER, SDER, SMR and DSIC $ 1,065,793

[b] This adjustments is for annualization.

PPL Electric Utilities Corporation
12 month Period Ended June 30, 2027 Budget with Annualization

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
														$ -				
Line Number	Rate Schedule	Number of Bills (monthly)	Sales (KWH)	Budgeted Base Distribution Rate Revenue	Smart Meter Rider (SMR)	Universal Service Rider (USR)	Act 129 Compliance Rider (ACR)	Competitive Enhancement Rider (CER)	Distribution System Improvement Charge (DSIC)	Storm Damage Expense Rider (SDER)	Tax Reform (TCJA)	Transmission Service Charge (TSC)	Generation Service Charge (GSC)	Present Rate Revenue	State Tax Adjustment Surcharge (STAS)	State Tax Adjustment Surcharge (STAS)	State Tax Adjustment Surcharge (STAS)	Total Revenue
				Note 1	Note 1			Note 1	Note 1		Note 1				Total	Distribution	Other	
1	RS	1,300,277	14,215,929,792	$ 624,533,916	$ 19,385,376	$ 140,870,796	$ 27,348,122	$ -	$ 65,570,906	$ 8,634,419	$ (44,201,747)	$ 267,602,749	$ 745,093,201	$ 1,854,837,738	$ (3,443,541)	$ (3,453,606)	$ 10,065	$ 1,851,394,197
2	RTS	11,564	230,938,029	7,972,442	172,408	2,288,209	444,434		789,875	140,221	(486,048)	3,520,431	9,802,025	24,643,997	(41,827)	(41,958)	131	24,602,170
3	GS-1	147,382	1,842,773,827	78,763,076	4,416,931		4,406,905		6,248,127	553,807	(4,832,370)	18,295,829	59,606,199	167,458,504	(326,623)	(327,401)	778	167,131,881
4	GS-3	39,839	8,237,505,853	129,185,677	1,193,921		19,696,425		10,846,455	2,475,907	(7,932,518)	30,318,865	81,553,309	267,338,041	(566,243)	(567,361)	1,118	266,771,798
5	LP-4	1,237	6,032,075,324	39,301,857	747,722		10,747,730		3,651,579	603,252	(2,393,977)	4,327,879	12,941,043	69,927,085	(190,809)	(190,981)	172	69,736,276
6	LP-5	166	12,100,437,660	1,980,048	100,308		8,726,276			62,352	(121,278)	273,821	3,318,584	14,340,111	(39,651)	(39,687)	36	14,300,460
7	BL	42	7,274,464	348,811	1,257		17,400		26,126	2,185	(21,321)	199,974	651,501	1,225,933	(1,366)	(1,378)	12	1,224,567
8	SA		5,349,372	3,354,653			12,792		241,656	1,608	(205,665)	142,790	460,506	4,008,340	(12,916)	(12,916)		3,995,424
9	SM	57	1,262,858	282,195			3,007		20,058	385	(17,244)	8,130	26,619	323,150	(1,053)	(1,053)		322,097
10	SHS	1,130	26,538,996	9,733,287			63,277		688,763	8,094	(594,875)	179,422	580,407	10,658,376	(36,131)	(36,135)	4	10,622,245
11	SE	110	24,967,255	1,822,447			59,966		131,028	7,373	(111,324)	82,304	276,845	2,268,639	(6,918)	(6,931)	13	2,261,720
12	TS	7	289,330	27,909			697		2,019	89	(1,705)	1,190	3,872	34,071	(107)	(107)		33,965
13	SLE	477	15,017,109	9,237,324			35,918		653,451	4,513	(565,078)	106,401	346,647	9,819,176	(34,443)	(34,443)		9,784,733
14	GH-2	1,477	35,291,556	1,306,592	44,272		84,456		102,455	10,599	(79,833)	253,154	824,759	2,546,454	(5,404)	(5,416)	12	2,541,050
15	**Rate Revenue**	**1,503,765**	**42,775,651,425**	**$ 907,850,234**	**$ 26,062,195**	**$ 143,159,005**	**$ 71,647,405**	**$ -**	**$ 88,972,498**	**$ 12,504,805**	**$ (61,564,983)**	**$ 325,312,939**	**$ 915,485,516**	**$ 2,429,429,614**	**$ (4,707,032)**	**$ (4,719,373)**	**$ 12,341**	**$ 2,424,722,582**
16	**Annualization Adjustment**		**569,772,231**	**$ 4,932,874**										**$ 4,932,874**				**$ 4,932,874**
17	**Total PUC Tariff Revenue**		**43,345,423,656**	**$ 912,783,108**	**$ 26,062,195**	**$ 143,159,005**	**$ 71,647,405**	**$ -**	**$ 88,972,498**	**$ 12,504,805**	**$ (61,564,983)**	**$ 325,312,939**	**$ 915,485,516**	**$ 2,434,362,488**	**$ (4,707,032)**	**$ (4,719,373)**	**$ 12,341**	**$ 2,429,655,456**
	Other Electric Revenues																	
18	Late Payment			$ 15,305,520										$ 15,305,520				$ 15,305,520
19	Misc. Revenue			$ 969,910										$ 969,910				$ 969,910
20	Rent			$ 40,830,000								$ 2,916,000		$ 43,746,000				$ 43,746,000
21	Other			$ 3,990,000								$ 974,520,000		$ 978,510,000				$ 978,510,000
22	**Total Other**			**$ 61,095,430**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ 977,436,000**	**$ -**	**$ 1,038,531,430**	**$ -**	**$ -**	**$ -**	**$ 1,038,531,430**
23																		
24	**Total Operating Revenue**			**$ 973,878,538**	**$ 26,062,195**	**$ 143,159,005**	**$ 71,647,405**	**$ -**	**$ 88,972,498**	**$ 12,504,805**		**$ 1,302,748,939**	**$ 915,485,516**	**$ 3,472,893,918**	**$ (4,707,032)**	**$ (4,719,373)**	**$ 12,341**	**$ 3,468,186,886**

Note 1: PPL Electric proposes to roll revenues related to SMR-2, CER, DSIC, and TCJA into base distribution rates.

PPL Electric Utilities Corporation
12 month Period Ended June 30, 2027 Proforma Budget at Proposed Rates

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line Number	Rate Schedule Note 2	Budgeted Base Distribution Rate Revenue	Base Distribution Revenue Increase Note 1	Smart Meter Rider (SMR) Note 1	Universal Service Rider (USR)	Act 129 Compliance Rider (ACR)	Competitive Enhancement Rider (CER) Note 1	Distribution System Improvement Charge (DSIC) Note 1	Storm Damage Expense Rider (SDER)	Tax Reform (TCJA) Note 1	Transmission Service Charge (TSC)	Generation Service Charge (GSC)	Total Proposed Rate Revenue with Increase	State Tax Adjustment Surcharge (STAS) Distribution	State Tax Adjustment Surcharge (STAS) Other	Total Revenue with Proposed Revenue Increase	Total Revenue $ Change	Total Revenue % Change
1	RS	$ 632,506,358	$ 258,113,550		$ 143,159,005	$ 27,792,556					$ 271,123,180	$ 754,895,226	$ 2,087,589,875	$ -	$ 10,196	$ 2,087,600,071	$ 211,603,704	11.43%
2	RTS																	
3	GS-1	80,069,668	29,829,758			4,491,361					18,548,983	60,430,958	193,370,728	-	790	193,371,518	23,698,587	14.18%
4	GS-3	129,185,677	41,763,670			19,696,425					30,318,865	81,553,309	302,517,946	-	1,118	302,519,064	35,747,266	13.40%
5	LP-4	39,301,857	20,253,595			10,747,730					4,327,879	12,941,043	87,572,104	-	172	87,572,276	17,836,000	25.58%
6	LP-5	1,980,048				8,726,276					273,821	3,318,584	14,298,729	-	36	14,298,765	(1,695)	-0.01%
7	BL	348,811				17,400					199,974	651,501	1,217,686	-	12	1,217,698	(6,869)	-0.56%
8	SA	3,354,653	936,045			12,792					142,790	460,506	4,906,785	-		4,906,785	911,361	22.81%
9	SM	282,195	62,427			3,007					8,130	26,619	382,378	-		382,378	60,281	18.72%
10	SHS	9,733,287	2,409,574			63,277					179,422	580,407	12,965,967	-	4	12,965,972	2,343,727	22.06%
11	SE	1,822,447	2,390,735			59,966					82,304	276,845	4,632,296	-	13	4,632,309	2,370,589	104.81%
12	TS	27,909	504,381			697					1,190	3,872	538,049	-		538,049	504,084	1484.14%
13	SLE	9,237,324	7,709			35,918					106,401	346,647	9,733,999	-		9,733,999	(50,734)	-0.52%
14	GH-2																	
15	**Rate Revenue**	**$ 907,850,234**	**$ 356,271,443**	**$ -**	**$ 143,159,005**	**$ 71,647,405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 325,312,939**	**$ 915,485,516**	**$ 2,719,726,542**	**$ -**	**$ 12,341**	**$ 2,719,738,883**	**$ 295,016,301**	
16	**Annualization Adjustment**	**$ 4,932,874**														**$ 4,932,874**		
17	**Total PUC Tariff Revenue**	**$ 912,783,108**	**$ 356,271,443**	**$ -**	**$ 143,159,005**	**$ 71,647,405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 325,312,939**	**$ 915,485,516**	**$ 2,719,726,542**	**$ -**	**$ 12,341**	**$ 2,724,671,757**		
	Other Electric Revenues																	
18	Late Payment	$ 15,305,520											$ 15,305,520			$ 15,305,520		
19	Misc. Revenue	$ 969,910														$ 969,910		
20	Rent	$ 40,830,000									$ 2,916,000		43,746,000			$ 43,746,000		
21	Other	$ 3,990,000									974,520,000		978,510,000			$ 978,510,000		
22	**Total Other**	**$ 61,095,430**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ 977,436,000**	**$ -**	**$ 1,038,531,430**			**$ 1,038,531,430**		
23	**Total Operating Revenue**	**$ 973,878,538**	**$ 356,271,443**	**$ -**	**$ 143,159,005**	**$ 71,647,405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,302,748,939**	**$ 915,485,516**	**$ 3,758,257,972**	**$ -**	**$ 12,341**	**$ 3,763,203,187**		

Note 1: Base distribution revenue increase includes roll-in of SMR, CER, DSIC, and TCJA as shown on D-3 Page 2.
Note 2: This reflects the elimination of the RTS and GH-2 rate schedules.

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Operating Revenues for Unbilled Revenue
Year Ended June 30, 2027
(Thousands of Dollars)

This adjustment was made to normalize distribution operating revenue for the test period by eliminating unbilled revenue shown on Schedule D-3, page 1.

Line No.	Description	Amount
1	Unbilled revenue- distribution	$ (210)
2	Net decrease in distribution operating revenue	$ (210)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Wages and Benefits
Year Ended June 30, 2027
(Thousands of Dollars, except wages per employee)

This adjustment was made to reflect the average number of transmission and distribution-related employees and the level of wages and benefits in effect at the end of the year.

Line No.	Description	Amount
1	Average monthly T & D-related wages to expense per employee	$ 5,019
2	T & D-related personnel employed at the end of the year	1,477
3	Annualized T & D-related total wages to expense(line 1 x line 2 x 12 months)	88,964
4	Less: Actual T & D-related wages to expense for the year ended June 30, 2027	89,386
5	Decrease in wages to expense (line 3 - line 4)	(422)
6	Decrease in benefits expense (line 5 x 22.8%)	(96)
7	Decrease in payroll taxes (line 5 x 8.5%)	(36)
8	Total decrease in T&D-related wages, taxes and benefits expenses (line 5 + line 6 + line 7)	$ (554)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Rate Case Expense
12 Months Ended June 30, 2027
(Thousands of Dollars)

Rate case expenditures are charged to expense when incurred. The Company's claim for 2025/2026 distribution rate case expense is based on a normalized amount as shown below.

Line No.	Description	Amount
1	2025 distribution rate case expense	$ 2,222
2	Normalized amount (line 1 / 3 years)	$ 741
3	2025 distribution rate case expense per budget	$ 8
4	Net increase/(decrease) in distribution operating expense	$ 733

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Economic Development Proposal
12 Months Ended June 30, 2027
(Thousands of Dollars)

This adjustment was made to reflect the expenses associated with the Company's economic development proposal - Opportunity Pennsylvania Program. See PPL Electric Direct Testimony Statement No. 21.

Line No.	Description	Amount
1	Economic development proposal expense	$ 400
2	Economic development expense per budget	$ -
3	Net increase in distribution operating expense	$ 400

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Competitive Enhancement Rider Roll-in to Base Rates
12 Months Ended June 30, 2027
(Thousands of Dollars)

This adjustment is made to roll the Competitive Enhancement Rider (CER) costs into base rates. Costs eligible for the CER include the eligible customer list which is updated every 5 years in accordance with Commission Order dated March 13, 2025 at Docket No. M-2010-2183412.

Line No.	Description	Amount
1	FPFTY Competitive Enhancement Charge Expense	$ 500
2	Normalized amount (line 1 / 5 years)	$ 100
3	Less: Amount per books	$ -
4	Net increase in distribution operating expense	$ 100

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Deferred Storm Outage Costs
12 Months Ended June 30, 2027
(Thousands of Dollars)

On April 3, 2014, the PUC approved PPL Electric's Storm Damage Expense Rider (SDER) to be used for recovery of storm damage expenses exceeding the $14.7 million in base rates, at Docket No. R-2012-2290597. The Order caps the amount to be recovered through SDER at 3% of the Company's total intrastate operating revenues billed to customers, permits the Company to establish a regulatory asset for eligible storm costs in excess of the 3% cap, allows the Company to request recovery of those excess expenses in its next base rate case. In accordance with Generally Accepted Accounting Principles (GAAP), the Company established a regulatory asset of $11,336,169 for the portion of the costs that would be recoverable from customers in its next base rate case.

Line No.	Description	Amount
1	Total net deferral amount for storm outage costs	$ 11,336
2	Normalized amount (line 1 / 3 years)	$ 3,779
3	Less: Amount per books	$ -
4	Net increase in distribution operating expense	$ 3,779

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Deferred IIJA-Related Incremental Expenditures
12 Months Ended June 30, 2027
(Thousands of Dollars)

Pursuant to the Pennsylvania Public Utility Commission's Order issued on July 13, 2023 at Docket No. P-2022-3032929, PPL Electric submitted notice that the Company established a regulatory asset for certain Infrastructure Investment and Jobs Act ("IIJA")-related incremental expenditures for costs incurred in order to prepare, apply, administer, and otherwise execute on IIJA funding opportunities.

Line No.	Description	Amount
1	Total net deferral amount for IIJA-Related Incremental Expenditures	$ 633
2	Normalized Amount (line 1 / 3 years)	211
3	Less: Amount per budget	$ -
4	Net increase in distribution operating expense	$ 211

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Universal Service Rider (USR) Salaries
12 Months Ended June 30, 2027
(Thousands of Dollars)

This adjustment was made to reflect the removal of USR salaries from distribution base rates. USR salaries are proposed to be recovered through the USR. See PPL Electric's Direct Testimony Statement No. 18 - Lisa Norden

Line No.	Description	Amount
1	FPFTY USR salaries per budget	$ 1,400
2	Net decrease in distribution operating expense	$ (1,400)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Interest Expense on Customer Security Deposits
Year Ended June 30, 2027
(Thousands of Dollars)

The Commission, in its Final Order at Docket No. R-80031114, determined that it was appropriate to include the interest expense on customer deposits in PPL Electric's operation and maintenance expense when the deposits are used as a reduction to rate base. The interest on customer security deposits is computed at an interest rate calculated in accordance with 66 Pa. C.S. § 1404 (c) (6) and the Company's Tariff - Electric Pa. P.U.C. No. 201.

Line No.	Description		Amount
1	Residential customer security deposits	$	1,803
2	Residential interest rate		7.000%
3	Residential interest	$	126
4	Non-residential customer security deposits	$	4,158
5	Non-residential interest rate		4.19%
6	Non-residential interest	$	174
7	Total increase in transmission and distribution expense (line 3 + line 6)	$	300

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Company Use Generation Supply Purchases
For the Period Ending June 30, 2027
(Thousands of Dollars)

This adjustment was made to reflect the distribution operating expense associated with PPL Electric's purchase of generation supply for the facilities that it owns, i.e., Company Use.

Line No.	Description		Amount
1	Kilowatt-hour usage for the period July 1, 2026 - June 30, 2027	68,525,582	
2	Generation supply purchase price per kilowatt-hour	$ 0.09114	
3	Total estimated generation supply expense July 1, 2026 - June 30, 2027 (line 1 x line 2)		$ 6,245
4	Less: Actual amount per books		$ 4,752
5	Net generation supply expense (line 3 - line 4)		$ 1,493
6	Portion assigned to PPL Electric		91.1%
7	Net increase in distribution operating expense (line 5 x line 6)		$ 1,359

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Certain IT Expenditures Requested to be treated as Capital
12 Months Ended June 30, 2027
(Thousands of Dollars)

Pursuant to the prior practice and precedent, PPL Electric is requesting capital treatment of certain IT costs. This reflects the adjustments to Operating Expenses and Depreciation Expense should capital treatment be approved and should the regulatory asset be reclassified to capital/plant-in-service in the fully projected future test year.

Line No.	Description		Amount
1	Proforma to Adjust for IT Capital Request: Reclassification of Regulatory Asset Amortization in O&M Expense Budget to Depreciation Expense - Reduction of O&M Expense		0
2	Less: Amount per budget	$	1,826
3	Net decrease in distribution operating expense	$	(1,826)
4	Proforma to Adjust for IT Capital Request: Reclassification of Regulatory Asset Amortization in O&M Budget to Depreciation Expense - Increase to Depreciation Expense	$	1,826
5	Less: Amount per budget	$	-
6	Net increase in depreciation expense	$	1,826

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Annual Depreciation Expense
Year Ended June 30, 2027
(Thousands of Dollars)

Line No.	Depreciation - Electric Plant In Service	Amount
1	Intangible Plant	$ -
2	Transmission Plant	199,912
3	Distribution Plant	228,441
4	General Plant	59,822
6	Total	488,176
7	Less: Depreciation expense per books	468,275
8	Net increase in depreciation expense	$ 19,901

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Taxes Other Than Income
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
	PA Gross Receipts Tax	
	Adjustment to provide for gross receipts tax on pro forma revenue at present rates	
1	Gross receipts tax recoverable through base rates (D-16, page 2)	$ 55,873
2	Less: Gross receipts tax on T&D operations per budget (Sch B-5, page 1, line 1 plus Sch D-17, page 1, column 2, line 5)	56,426
3	Net decrease in expense	$ (553)
	PA Public Utility Realty	
	Adjustment to reflect current taxable value	
4	Public utility realty tax recoverable through base rates (D-16, page 2)	$ 3,110
5	Less: Public utility realty tax on T&D operations per budget (B-5, page 1, line 3)	3,175
6	Net decrease in expense	$ (65)

PPL ELECTRIC UTILITIES CORPORATION

Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Gross Receipts Tax (GRT) at Present Rates

Line No.	Description	Pro Forma Revenue	GRT Rate (Mills)	Amount
	Tariff Revenue			
1	Total Tariff Revenue (D-3, page 1, line 6)	$ 1,005,772	59	$ 59,341
	Other Electric Revenue			
2	Late payment (D-3, page 1, line 7)	15,306	59	903
3	Other electric revenue (D-3, page 1, lines 8-10)	1,022,260	-	0
4	Total Other	1,037,566		
5	Total (D-3, page 1, line 14)	2,043,338		60,244
6	Plus: Bad debt adjusment	(74,088)	59	(4,371)
7	Total gross receipts tax on pro forma revenue at present rates			$ 55,873

Public Utility Realty Tax (PURTA) at Present Rates

	Description	Amount
8	State Taxable Value (per Notice of Determination dated July 30, 2025)	$ 133,376
9	Rate @ 23.3189 mills (per Notice of Determination dated July 30, 2025)	0.0233189
10	Tax Amount	$ 3,110

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
1	Operating Revenues	$ 3,463,885	$ (1,425,271)	$ 2,038,615	$ 4,723	$ 2,043,338
	Operating Expenses					
2	Operation and maintenance	1,778,304	(1,276,262)	502,042	(852)	501,190
3	Depreciation and amortization	468,275	0	468,275	21,727	490,002
4	Regulatory Debits and Credits	11,007	(11,007)	0	3,990	3,990
5	Taxes Other than Income	162,324	(90,524)	71,800	(654)	71,147
6	Income Taxes	23,698	(9,249)	14,449	435	14,884
7	Income Taxes - State	223	(3,437)	(3,214)	(313)	(3,527)
8	Deferred Income Taxes	146,165	0	146,165	4,269	150,434
9	Investment Tax Credit - Amortization	(31)	0	(31)	0	(31)
10	Gains and Losses on Property Dispositions		0	0	0	0
11	Total Operating Expense	2,589,965	(1,390,478)	1,199,487	28,602	1,228,089
		0				
12	Operating Income	873,920	(34,792)	839,128	(23,879)	815,249
13	Less: Interest Expense	306,018	0	306,018	(13,783)	292,235
14	Net Operating Income	567,902	(34,792)	533,110	(10,097)	523,014
15	Income Tax Adjustments					
16	Federal Income Tax	23,698	(9,249)	14,449	435	14,884
17	State Income Tax	223	(3,437)	(3,214)	(313)	(3,527)
18	Deferred Income Taxes	146,165	0	146,165	4,269	150,434
19	Investment tax credit amortization	(31)	0	(31)	0	(31)
	Permanent Items:					
20	Bad Debt Expense Net of Write-offs	500	0	500	0	500
21	ESOP dividend paid in cash	(2,100)	0	(2,100)	0	(2,100)
22	Nondeductible Officers Compensation	5,550	0	5,550	0	5,550
23	Nondeductible Subsidized Expenses	1,500	0	1,500	0	1,500
	Plant Temporary Items:					
24	Book Depreciation	468,275	0	468,275	19,901	488,176
25	Book Depreciation Capitalized	5,160	0	5,160	(5,160)	0
26	Contributions in aid of construction	40,198	0	40,198	0	40,198
27	Plant Basis Adjustments - Tax Repairs and Other	(196,193)	0	(196,193)	(49,920)	(246,113)
28	Plant Basis Adjustments - Capitalized R&D	38,106	0	38,106	0	38,106
29	Removal costs	(105,534)	0	(105,534)	24,722	(80,812)
30	Tax Depreciation	(878,210)	0	(878,210)	24,161	(854,049)
31	Tax Gains/(Losses) on Plant Dispositions	5,026	0	5,026	0	5,026
	Non-Plant Temporary Items:					
32	Bad Debt Expense Net of Write-offs	(314)	0	(314)	0	(314)
33	Deferred Compensation - Officers	390	0	390	0	390
34	Environmental Clean-up	160	0	160	0	160
35	Pension and supplemental retirements	(13,763)	0	(13,763)	0	(13,763)
36	Post-employment benefits	(330)	0	(330)	0	(330)
37	Post-retirement benefits	2,388	0	2,388	0	2,388
38	Post-retirement - VEBA	(1,384)	0	(1,384)	0	(1,384)
39	Prepaids	(882)	0	(882)	0	(882)
40	Reacquired debt costs	450	0	450	0	450
41	Regulatory Asset - Competitive Enhancement Rider (CER)	0	0	0	100	100
42	Regulatory Asset - IIJA Expense Deferral Adjustment	0	0	0	211	211
43	Regulatory Asset - Rate Cases Expenses	48	0	48	693	741
44	Regulatory Asset - Storm Deferral	11,022	0	11,022	(7,243)	3,779
45	Service Company Costs	1,426	0	1,426	0	1,426
46	Vacation Pay	290	0	290	0	290
47	Income Tax Adjustments	(448,166)	(12,686)	(460,852)	11,856	(448,996)
48	Taxable Net Income Before Special Deductions	$ 119,736	$ (47,478)	$ 72,258	$ 1,759	$ 74,018

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
	PA Corporate Net Income Tax Calculation					
1	Taxable Net Income Before Special Deductions	$ 119,736	$ (47,478)	$ 72,258	$ 1,759	$ 74,018
	PA Special Deductions					
2	Dividends Paid Credit		0	0	0	0
3	Bonus Depreciation Adjustment	(118,599)	0	(118,599)	(6,076)	(124,675)
4	State Adjustment	0	0	0	0	0
5	PA Taxable Income / (Loss) before NOL CF/(Utilization)	1,137	(47,478)	(46,341)	(4,317)	(50,657)
6	PA NOL Carryforward/(Utilization)	0	0	0	0	0
7	PA Taxable Income / (Loss) after NOL CF/(Utilization)	1,137	(47,478)	(46,341)	(4,317)	(50,657)
8	PA Tax @ 7.49% for Jul-Dec 2026 and 6.99% for Jan-Jun 2027	223	(3,437)	(3,214)	(313)	(3,527)
9	PA Tax Credits	0	0	0	0	0
10	Accrual for Potential Deficiency	0	0	0	0	0
11	State Income Tax Settlements	0	0	0	0	0
12	Prior Period Tax Return Adjustments	0	0	0	0	0
13	Total PA Income Tax	$ 223	$ (3,437)	$ (3,214)	$ (313)	$ (3,527)
	Federal Income Tax Calculation					
14	Taxable Net Income Before Special Deductions	$ 119,736	$ (47,478)	$ 72,258	$ 1,759	$ 74,018
	Federal Special Deductions					
15	PA Income Tax Less Tax Credits	(223)	3,437	3,214	313	3,527
16	Dividends Paid Credit	0	0	0	0	0
17	State Income Tax Settlements	0	0	0	0	0
18	State Income Tax Adjustment for Prior Year	0	0	0	0	0
19	Federal Taxable Income	119,513	(44,041)	75,472	2,072	77,545
20	Federal NOL Carryforward/(Utilization)	0	0	0	0	0
21	Federal Taxable Income after NOL CF/(Utilization)	119,513	(44,041)	75,472	2,072	77,544
22	Federal Tax @ 21%	25,098	(9,250)	15,849	435	16,284
23	Federal Tax Credits	(1,400)	0	(1,400)	0	(1,400)
24	Accrual for Potential Deficiency	0	0	0	0	0
25	Prior Period Tax Return Adjustments	0	0	0	0	0
26	Total Federal Income Tax	$ 23,698	$ (9,250)	$ 14,449	$ 435	$ 14,884

PPL ELECTRIC UTILITIES CORPORATION
Adjustment to Interest Deduction for Income Tax Purposes
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

This adjustment provides for the annualized interest on claimed measures of value at June 30, 2027.

Line No.	Description	Amount
1	Measures of value at June 30, 2027 (C-1)	$ 13,104,720
2	Long-term debt ratio (B-8)	43.95%
3	Embedded cost of long-term debt (B-8)	5.08%
4	Annualized interest (line 1 x line 2 x line 3)	292,235
5	Less: Interest expense on T&D operations (D-17, page 1, line 13, column 3)	306,018
6	Net decrease in interest deduction (line 4 - line 5)	$ (13,783)

PPL ELECTRIC UTILITIES CORPORATION
Operating Revenue and Applicable Tax
Related to Proposed Rate Increase
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
1	Additional operating revenue from proposed rate increase	$ 356,271
	Less:	
2	Provision for uncollectible accounts expense (line 1 x 1.67%)	5,950
3	Provision for PUC Assessment expense (line 1 x .28757%)	1,024
4	PA gross receipts tax (line 1 x 59 mills)	21,020
5	Taxable income for PA Corporate net income tax (line 1 less lines 2, 3 and 4)	328,277
6	PA corporate net income tax (line 5 x 7.24%) = (7.49% x 50% + 6.99% x 50%)	23,767
7	Taxable income for Federal income tax	304,510
8	Federal income tax (line 7 x 21%)	63,947
9	Operating income	$ 240,563

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Deferred Income Taxes
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Provision	Debit	Credit	Net Deferred Tax Amount per Budget	Adjustments	T&D Operations per Budget	T&D Pro forma at Present Rates	Net increase / (decrease) in deferred income taxes
	Distribution Property:							
1	Method and Life Book/Tax Plant Differences	$ 34,502	$ -	$ 34,502	$ 0	$ 34,502	$ 2,338	$ (32,164)
2	Contributions In Aid of Construction (CIAC)	0	(7,435)	(7,435)	0	(7,435)	(6,949)	486
3	Other Plant Basis Adjustments	26,220	0	26,220	0	26,220	37,579	11,359
4	Federal NOL Carryforward	0	0	0	0	0	0	0
5	State NOL Carryforward	0	0	0	0	0	0	0
6	Deficient Federal NOL Deferred Taxes	476	0	476	0	476	476	0
7	Non-Plant Deferred Taxes	4,489	(4,184)	305	0	305	0	(305)
8	Total Distribution Property	65,687	(11,619)	54,068	0	54,068	33,444	(20,624)
	General Property:							
9	Method and Life Book/Tax Plant Differences	0	(5,315)	(5,315)	0	(5,315)	17,991	23,306
10	Contributions In Aid of Construction (CIAC)	56	0	56	0	56	61	5
11	Other Plant Basis Adjustments	1,714	0	1,714	0	1,714	2,317	603
12	Non-Plant Deferred Taxes	0	0	0	0	0	0	0
13	Total General Property	1,770	(5,315)	(3,545)	0	(3,545)	20,369	23,914
	Transmission Property:							
14	Contributions In Aid of Construction (CIAC)	553	0	553	0	553	842	289
15	Net Book/Net Tax Plant (Excluding CIAC)	95,044	0	95,044	0	95,044	95,565	521
16	Federal NOL Carryforward	0	0	0	0	0	0	0
17	State NOL Carryforward	0	0	0	0	0	0	0
18	Federal Deficient NOL Deferred Taxes	214	0	214	0	214	214	0
19	Non-Plant Deferred Taxes	47	(216)	(169)	0	(169)	0	169
20	Total Transmission Property	95,858	(216)	95,642	0	95,642	96,621	979
	Total							
21	Method and Life Book/Tax Plant Differences	34,502	(5,315)	29,187	0	29,187	20,329	(8,858)
22	Contributions In Aid of Construction (CIAC)	609	(7,435)	(6,826)	0	(6,826)	(6,046)	780
23	Other Plant Basis Adjustments	27,934	0	27,934	0	27,934	39,896	11,962
24	Net Book/Net Tax Plant (Excluding CIAC)-Transmission	95,044	0	95,044	0	95,044	95,565	521
25	Federal NOL Carryforward	0	0	0	0	0	0	0
26	State NOL Carryforward	0	0	0	0	0	0	0
27	Federal Deficient NOL Deferred Taxes	690	0	690	0	690	690	0
28	Non-Plant Deferred Taxes	4,536	(4,400)	136	0	136	0	(136)
29	Total	$ 163,315	$ (17,150)	$ 146,165	$ -	$ 146,165	$ 150,434	$ 4,269
				D-17, Col 1	D-17, Col 2	D-17, Col 3	D-17, Col 5	D-17, Col 4
30	Deferred Taxes per Schedule D-17			146,165	0	146,165	150,434	4,269

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Provision For Deferred Income Taxes
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

This adjustment provides for the annual provision for deferred income taxes due to the (1) Accelerated Cost Recovery System (ACRS) of the Economic Recovery Act of 1981, (2) Modified Accelerated Cost Recovery System (MACRS) of the Tax Reform Act of 1986 and (3) Plant Basis Adjustments

Line No.	Description	Per T&D Proforma Sch D-17 Col 5
	Distribution Property	
1	(Excess)/Deficient Tax over Book depreciation on ACRS and MACRS property	$ (43,297)
2	Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	(187,658)
3	Reversal of Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	60,312
4	Plant activity for the calculation of deferred income taxes	(170,643)
	General Property	
5	Excess Tax over Book depreciation on ACRS and MACRS property	(88,357)
6	Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	0
7	Reversal of Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	(6,579)
8	Plant activity for the calculation of deferred income taxes	(94,936)
	Transmission Property	
9	Excess Tax over Book depreciation on ACRS and MACRS property	(314,159)
10	Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	(60,963)
11	Reversal of Plant Basis Adjustments - (Reduction)/Addition to Taxable Income	31,233
12	Plant activity for the calculation of deferred income taxes	(343,889)
13	Total plant activity for the calculation of deferred income taxes	$ (609,468)
14	Tax Rate Provisions for Distribution and General Property - 21% Reversals for Distiribution and General Property - Average Rate Assumption Method (ARAM) Provisions for Transmission Property - 26.9171% (2026) & 26.5221% (2027) Reversals for Transmission Property - ARAM Provisions for Plant Basis Adjustments - 26.9171% (2026) & 26.5221% (2027) Reversals for Plant Basis Adjustments - ARAM	
15	Net annual deferred tax debit / (credit) (Sch D-18, Page 1, line 29, column f)	$ 150,434
	Less: Net provision on T&D operations per budget	
16	Provision for deferred taxes - debit	
17	Provision for deferred taxes - credit	
18	Sub-Total (Sch D-18, Page 1, line 29, column c)	146,165
	Less: Net deferred tax debit / (credit) on Automatic Recovery Riders	
19	Sch D-18, Page 1, line 29, column d	0
20	Net increase in deferred income tax provision (line 15 less lines 18 and 19)	$ 4,269

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Amortization of
Deferred Investment Tax Credit
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	10% Investment Tax Credit	30% Investment Tax Credit	40% Investment Tax Credit	Total
	Transmission Property:				
4	1982	(3)	0	0	(3)
6	1984	(4)	0	0	(4)
7	1985	(3)	0	0	(3)
8	1986	(3)	0	0	(3)
9	1987	(2)	0	0	(2)
10	1988	(1)	0	0	(1)
11	Total Transmission Property	(16)	0	0	(16)
	General Property:				
12	2019	0	(4)	0	(4)
13	2022	0	(5)	0	(5)
14	2023	0	(2)	(4)	(6)
15	Total General Property	0	(11)	(4)	(15)
16	Total Amount of Amortization				(31)
17	Less: Amortization on T&D operations per budget				(31)
18	Decrease in Amortization				$ -

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 1

Direct Testimony of Christine M. Martin

Topics: **Overview of Rate Case Filing**
Principal Reasons for Rate Case Filing

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Christine M. Martin. My business address is 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed as the President of PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation.

Q. What are your responsibilities as President of PPL Electric?

A. I am responsible for overseeing all aspects of the Company's strategy, financial performance and provision of electric service to approximately 1.5 million customers in eastern and central Pennsylvania through electric distribution and transmission facilities spanning approximately 10,000 square miles and serving a population of more than 3 million people.

Q. What is your educational background?

A. I have a Bachelor of Arts in Political Science/International Studies with minors in Economics and French from Indiana University of Pennsylvania and a Master of Public Administration from The Pennsylvania State University.

Q. Please describe your professional experience.

A. My career with PPL Corporation spans more than two decades with a focus on public affairs, energy and regulatory policy, and strategy. Before becoming President of PPL Electric in September 2023, I was PPL Corporation's Senior Vice President–Public Affairs and Chief Sustainability Officer, overseeing the corporation's advocacy and policy development, corporate communications and sustainability efforts across the enterprise. I also held the position of VP-State Government Relations, leading PPL Corporation's government relations and energy policy for multiple states with a primary focus in Pennsylvania.

Before coming to PPL, I was the deputy secretary for water management in Pennsylvania's Department of Environmental Protection ("DEP"). In that role, I was responsible for statewide water resources management and policy. I also served as senior policy manager for environmental, infrastructure, energy and regulatory issues for Governors Tom Ridge and Mark Schweiker.

Q. What is the purpose of your testimony?

A. I will provide an overall summary of the rate case filing as well as the principal reasons for this filing. I will also explain how PPL Electric continues to provide excellent value for the service we offer to our customers. I will share my perspective on significant changes in the energy industry and the Company's unwavering commitment to serving all customers at reasonable rates.

Q. Are you sponsoring any exhibits or schedules in this proceeding?

A. Yes, I am sponsoring Schedules A-1 in Exhibits Historic 1, Future 1, Fully Projected Future 1.

II. OVERVIEW OF RATE CASE FILING & PRINCIPAL REASONS FOR RATE CASE FILING

Q. Before providing an overview of the Company's rate case filing, could you please describe PPL Electric's overall strategy and goals?

A. PPL Electric continually strives to provide adequate, efficient, safe, reliable, and reasonable electric transmission and distribution service to approximately 1.5 million customers at reasonable rates, while offering programs and resources to support customers in saving energy and managing their bills. To that end, the Company works diligently to be efficient in its capital investments and operation and maintenance ("O&M") expenses, recognizing the impact of those costs on customers' rates as well as the importance of those expenditures in maintaining and improving its electric service. This focus on efficiency and affordability has enabled the Company to stay out of a base rate case filing for 10 years and has kept PPL Electric's distribution rates among some of the lowest in Pennsylvania. Most notable is the Company's focus on automation, which has eliminated outages and reduced the need to roll trucks.

However, as explained later in my testimony, PPL Electric must increase its distribution rates to continue to serve customers safely and reliably. Many factors were considered in this decision, including changing weather patterns and the increased frequency and intensity of storms, the need for continued reliability investments, electric

demand and forecasted load changes, and the need for tariff changes or updates. These factors are significant enough to warrant a rate case to support PPL Electric's continued efforts to strengthen the grid against future storms and incorporate advanced technology that allows the Company to work smarter and more efficiently while delivering a better experience for PPL Electric's customers.

Q. What focus do you and the Company place on its commitment to the community it serves?

A. The Company has been, and continues to be, a valuable community partner for more than a century, giving back to its communities and neighbors in powerful ways. PPL Electric and its parent company, PPL Corporation, are both headquartered in Allentown, and make substantial financial contributions to the 29 counties served by PPL Electric throughout central and eastern Pennsylvania. A breakdown of these efforts is provided in the Statement of Reasons and reproduced below:

- **Volunteerism and board service:** PPL employees continually show up in the community spending more than 15,000 hours volunteering in the communities where they live and work in 2024. Our Pennsylvania employees support non-profit organizations by contributing their skills and expertise through service on local and statewide boards.
- **PPL Foundation Grants:** The PPL Foundation is an independent nonprofit funded by PPL Corporation. In 2025, the Foundation expects to award over $1 million in grants and scholarships in Pennsylvania. Since 2015, the Foundation has contributed more than $32 million to communities served by PPL Electric.

- **Employee-led Charitable Giving Campaign:** Pennsylvania employees and retirees of PPL, along with matching contributions from the PPL Foundation, contributed nearly $6.5 million in 2025 through an annual giving campaign which supports nonprofits throughout our Company's service territory.
- **Good Neighbor Energy Fund and Operation HELP:** The PPL Foundation increased its annual donation to the Good Neighbor Energy Fund to $400,000 in 2025, which assists low-income families in central and eastern Pennsylvania with their energy bills. In addition, PPL Electric also annually contributes approximately $600,000 a year for Operation HELP, which provides assistance to eligible customers struggling with their electric bills. This million-dollar annual financial commitment is just one of the ways that we are making a difference for our customers in need.
- **Education Improvement Tax Credit Funding:** In addition to grants funded by the PPL Foundation, PPL Electric also supports additional funding opportunities for eligible organizations. Education Improvement Tax Credit ("EITC") grants allow the Company to invest in projects that improve and enhance educational opportunities for Education Improvement and Pre-K organizations. In 2024, $750,000 in grants were awarded to over 200 organizations across 19 of our 29 counties.
- **NPP Contributions:** PPL Electric also supports its communities through the Pennsylvania Department of Economic Development's Neighborhood Partnership Program ("NPP"). Since 2015, PPL Electric has contributed over $4 million to community development programs in Allentown, Bethlehem,

Lancaster, Scranton, and Wilkes-Barre. These contributions support nonprofit agencies' affordable housing, crime prevention, job training, and other neighborhood assistance programs. PPL Electric contributes $400,000 annually to NPP partners.

- **Brighter Future Scholarships:** PPL Foundation partners with a network of schools in Pennsylvania to provide scholarships to students who are passionate about clean energy, sustainability, decarbonization, and grid reliability. Starting in 2024, PPL Foundation provides a total of $60,000 annually to four local institutions (Northampton Community College, Thaddeus Stevens College of Technology, Cedar Crest College, and Penn State Harrisburg). Scholarship winners are selected by a network of partner schools.

Q. How are economic development and load growth in the state impacting the Company's business?

A. Not all economic development is created equal as it pertains to the Company's distribution business. As explained in the Company's Statement of Reasons, PPL Electric has experienced and is expected to continue experiencing little or no growth in customers or sales due to slow economic growth and increased distributed generation. In 2024, Pennsylvania's GDP grew by 2.415% as compared to 2.796% nationally. Sales and revenues have been further eroded by increased interconnections of distributed generation and customer-generator net metering. This new distributed generation totals an additional 477 MW of capacity on PPL Electric's system since the Company's last base distribution rate case took effect in early 2016.

In addition, PPL Electric anticipates only marginal customer growth for customers taking distribution service below 69 kV (0.44% per year from 2025-2027 for residential customers). This is a slight decline from the 0.51% annual growth that the Company has seen from 2016 to 2024. In terms of total sales, the Company has seen only a 0.24% Total Compound Annual Growth Rate ("CAGR") across residential, small, and larger commercial and industrial customers, excluding new large load interconnections. With respect to the residential customer group, sales growth has been offset by distributed generation and energy efficiency, with the net effect being essentially flat growth over the next 5 years with a CAGR of only 0.45%.

While PPL Electric is anticipating more than doubling its system peak load over the next several years due to data center growth, not all load growth is created equally. In fact, data centers are not a significant contributor to distribution sales (demand or energy usage). A data center would take service from PPL Electric as a Large Commercial and Industrial customer under Rate Scheule LP-5. PPL Electric defines its distribution system as facilities operating below 69 kV. Because of this, LP-5 customers are primarily served by the Company's transmission system. This is why LP-5 customers only pay a monthly customer charge covering certain fixed costs to provide retail electric service under cost of service principles. Therefore, although the Company is projecting significant systemwide load growth from large load customers, these new large load customers do not contribute to higher demand or energy usage on the distribution system and, therefore, do not contribute to the Company's distribution revenue beyond the monthly customer charge. However, as discussed in the testimony of PPL Electric witness Joseph Lookup (PPL Electric St. No. 16), load growth from

large load customers will result in significant reductions in customers' transmission rates. Nevertheless, this consumption growth data for the Company's distribution system has serious implications for PPL Electric's annual revenue and is a factor in the Company's request for rate relief in this proceeding.

Q. Please summarize the Company's filing for a distribution rate increase.

A. The filing requests Pennsylvania Public Utility Commission ("PUC" or the "Commission") approval of an approximately $356.3 million distribution rate increase, which would produce a system average increase in distribution revenues of approximately 33.42%, effective for service rendered on or after December 1, 2025. Assuming the standard seven-month suspension period for investigation and review, we anticipate an effective date of July 1, 2026, for the implementation of new rates. This level of rate relief is designed to provide the Company with an opportunity to earn an 8.56% overall rate of return on rate base, including a 11.30% return on common equity, on a claimed rate base of $5.818 billion.

Without the distribution rate increase requested in this filing, PPL Electric projects that in 2027 its return on common equity for the distribution business will fall to approximately 4.43%. Such a return clearly is deficient under any reasonable standard and would preclude the Company from obtaining capital on reasonable terms to finance infrastructure improvements needed to maintain reliable service to customers. The requested rate relief will allow the Company to continue its capital replacement strategy from a position of financial strength, which will result in continued reliability and in lower costs to customers over the long term.

This filing deals only with distribution base rates. Rates impacting default service and transmission service are not part of this proceeding. The revenues and expenses associated with these services are recovered through the Generation Supply Charge ("GSC") and Transmission Service Charge ("TSC"), respectively. In addition, all revenues and expenses from the Company's other automatic adjustment clauses, with the exception of the Distribution System Improvement Charge ("DSIC"), have been removed from the calculation of the requested revenue requirement. In accordance with prior Commission orders, the Company proposes to roll-in revenues collected under its DSIC mechanism and to reset the DSIC to zero.

Q. Could you please provide an overview of the witnesses submitting testimony on behalf of the Company and the subject matters of their testimony?

A. Yes. Below I have provided a list of the Company's other witnesses and the subject matters of their direct testimony. Collectively, the Company's testimony and exhibits fully support Commission approval of PPL Electric's proposed increase in distribution base rates and its other proposals in this proceeding.

- PPL Electric St. No. 2 – Dennis A. Urban, Jr. (Senior Director, Finance Transformation of PPL Services Corporation). Mr. Urban describes the current financial condition of the Company, the actual results of operations from July 1, 2024, through June 30, 2025, and the capital and operating budgets for the period of July 2025 through June 2026 and July 2026 through June 2027. Mr. Urban also addresses Act 40 of 2016.
- PPL Electric St. No. 3 – Christopher Garrett (Vice President – Financial Strategy and Chief Risk Officer for PPL Services Corporation). Mr. Garrett describes and supports

the calculation of support group costs and employee benefit costs developed by PPL Services and included in PPL Electric's 2025, 2026 and 2027 budgets. He also testifies about the Company's request to capitalize certain Information Technology ("IT") software implementation costs.

- PPL Electric St. No. 4 – Charles R. Schram (Vice President, Energy Supply and Analysis for Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU")). Mr. Schram explains the development of the Company's forecast of sales, customers, and billed demands in addition to the annualization of sales and revenues.
- PPL Electric St. No. 5 – Bethany L. Johnson (Senior Director of Regulatory of PPL Services Corporation). Ms. Johnson provides an overview of the Company's revenue requirement increase proposed in this proceeding, the cost of service study utilized to allocate that increase to the customer classes, and PPL Electric's proposed design of distribution rates to recover that allocated revenue increase.
- PPL Electric St. No. 6 – Daniel S. Dane (President of Concentric Energy Advisors, Inc.). Mr. Dane presents and supports the revenue requirement model that developed the proposed revenue requirement for the Fully Projected Future Test Year ("FPFTY"), including a detailed description of the revenue requirement, the determination of rate base, the breakdown of revenues and expenses in and excluded from the calculations, adjustments made to such revenues and operating expenses, and compliances and regulatory considerations.
- PPL Electric St. No. 7 – Bickey Rimal (Vice President of Concentric Energy Advisors, Inc.). Mr. Rimal addresses the Company's cost of service studies in this proceeding,

including the purpose of an allocated cost of service study ("ACOSS"), the model used to conduct the Company's cost of service studies, the various principles of cost allocation, the factors that influence the cost allocation framework, the cost allocation methodology and basis used in the Company's cost of service studies, the studies of relative costs and other analyses used to assign costs, the class-by-class rate of return results and corresponding revenue surpluses or deficiencies from the ACOSS, and the method used to apportion the Company's revenue deficiency to the various rate classes.

- PPL Electric St. No. 8 – Jennifer E. Nelson (Vice President of Concentric Energy Advisors, Inc.). Ms. Nelson presents evidence and provides a recommendation for PPL Electric's return on equity ("ROE"). She also discusses the Company's capital structure in comparison to the proxy group companies supporting her analysis.
- PPL Electric St. No. 9 – Julissa Burgos (Assistant Treasurer of PPL Services Corporation). Ms. Burgos testifies about PPL Electric's capital structure, cost of long-term debt and credit ratings in this proceeding. She also addresses how the Company's cost of long-term debt is calculated and how credit ratings affect the Company's cost of long-term debt and ultimately its cost of capital.
- PPL Electric St. No. 10 – Steven W. Wishart (Assistant Vice President of Concentric Energy Advisors, Inc.). Mr. Wishart describes and supports PPL Electric's proposed rate design in this proceeding. He explains how the Company has applied well-established ratemaking principles – cost causation, gradualism, customer understanding, and administrative feasibility – to design fair, reasonable, and understandable rates for all customer classes. He also testifies about how the results of the ACOSS inform the proposed rates, provides the required proof of revenues and bill impact analyses, and

presents the Company's proposals for updates to residential, general service, lighting, and standby tariffs.

- PPL Electric St. No. 11 – John J. Spanos (President of Gannett Fleming Valuation and Rate Consultants, LLC). Mr. Spanos testifies about the depreciation studies conducted under his direction and supervision for the utility plant of PPL Electric.
- PPL Electric St. No. 12 – Andrew W. Elmore (Vice President – Tax of PPL Corporation). Mr. Elmore's testimony and accompanying exhibits describe and support PPL Electric's calculation of certain tax-related ratemaking adjustments to the retail rate base and operating expenses contained in the Historic Test Year ("HTY"), Future Test Year ("FTY"), and FPFTY retail rate base and operating expenses. In addition, his testimony describes the impacts to PPL Electric of significant federal tax legislation that has been enacted since the filing of the last rate proceeding.
- PPL Electric St. No. 13 – Katelyn Arnold (Manager – Regulatory Strategy & Rates of PPL Services Corporation). Ms. Arnold testifies about the Company's cash working capital, the roll-in of various riders into base rates (including the revenues and plant associated with the Distribution System Improvement Charge ("DSIC")), the elimination of the Company's Competitive Enhancement Rider ("CER"), the Company's uncollectible accounts (including their relation to the Purchase of Receivables ("POR") Program and Merchant Function Charge ("MFC")), the Company's modifications to its Storm Damage Expense Rider ("SDER"), and the Company's revenue forecast.
- PPL Electric St. No. 14 – Gregory Olsen (Supervisor – Distribution Interconnection & Tariff Rules of PPL Electric). Mr. Olsen sponsors and supports the Company's

proposed retail tariff and testifies about the Company's Street Light Replacement Program.

- PPL Electric St. No. 15 – Andrew Castanaro (Energy Procurement Manager of PPL Services Corporation). Mr. Castanaro testifies about the Company's proposal to assign default supply customers on the Generation Supply Charge ("GSC") to Rate GSC-1 and Rate GSC-2 based on their maximum registered peak load, as defined by the Company's proposed retail tariff submitted in this proceeding.
- PPL Electric St. No. 16 – Joseph Lookup (Vice President – Transmission and Distribution Panning and Asset Management of PPL Services Corporation). Mr. Lookup explains the Company's reliability performance, describes proposals aimed at improving reliability performance, discusses trends that the Company is seeing with respect to storms, and describes how PPL Electric is meeting the challenges associated with interconnecting new large load customers.
- PPL Electric St. No. 17 – Nicole Howell (Manager – Vegetation Management & Program Management of PPL Electric). Ms. Howell describes the Company's current vegetation management program and proposed enhancements to that program.
- PPL Electric St. No. 18 – Lisa Norden (Vice President Customer Services of PPL Electric). Ms. Norden addresses the Company's customer service performance and planned initiatives to maintain and improve that level of performance. She also discusses changes to the Company's customer services IT investments to improve the Customer Information System ("CIS") and Customer Experience ("CX") systems. Additionally, she testifies about PPL Electric's proposals to include the cost of payment transaction fees in base rates, include the internal universal service employee salaries

and wages to the universal service program rider, and eliminate the Customer Assistance Program ("CAP") cost recovery offset. Finally, she describes the Company's proposed changes to its supplier tariff, which include charging suppliers for the cost of electronic data interchange ("EDI") costs incurred to support them and adjusting the POR write off discount.

- PPL Electric St. No. 19 – Daniel Johnson (Senior Vice President, Chief Information Officer of PPL Services Corporation). Mr. Johnson explains the current state of the Company's IT infrastructure and discusses the need for upgrades to modernize and streamline this infrastructure. He also will report on the state of the Company's customer-facing, business-facing, operations, and cybersecurity IT systems, as well as the Company's multi-year assessment of the operational risks of the current systems. He also will address why investment in upgrades to IT systems is necessary to secure critical infrastructure, streamline customer service and billing processes, ensure cost efficiency across all systems, and better evaluate and leverage new technologies in the future.
- PPL Electric St. No. 20 – James Conrad (Senior Director of T&D Smart Grid & Automation of PPL Services Corporation). Mr. Conrad describes the Company's proposed Electric Vehicle ("EV") Time-of-Use ("TOU") Charging Rebate Program, which is designed to help ensure that the distribution system is prepared to handle the challenges presented by EV charging.
- PPL Electric St. No. 21 – Jason Hunt (Manager of Business and Economic Development of PPL Services Corporation). Mr. Hunt testifies about the Company's economic

development proposal, which will help support communities and spur economic development in PPL Electric's service territory.

- PPL Electric St. No. 22 – Sharon Leskowsky (Assistant Controller of PPL Corporation). Ms. Leskowsky testifies about how she is sponsoring or co-sponsoring certain of the Company's filing requirements and exhibits in this case, particularly those concerning PPL Electric's accounting and financial records and the Company's pro forma adjustments for interest on certain amounts, such as customer deposits.

Q. What are the principal reasons that led to this rate filing?

A. As explained in more detail in the Statement of Reasons, the filing, to a very large degree, reflects the current business environment faced by the Company, particularly to address its need to make significant capital investments to help ensure that its reliability performance remains strong for customers today and in the future. The Company's principal reasons for filing the base rate case include: (1) little to no growth in customers or sales due to slow economic growth and increased distributed generation; (2) increased capital investment that is necessary to maintain and improve system reliability, such as an additional $4 billion in capital investments in the distribution system from 2025-2029 that will include additional storm hardening measures to strengthen the distribution system, protect against increasing weather-related outages, and improve customer experience; (3) the Company's commitment to providing the highest quality, safe, and affordable service to its customers; (4) the Company's significant Information Technology ("IT") infrastructure investments that are designed to, among other things, provide long-term security and stability to PPL Electric's IT infrastructure and enhance

customer experience; and (5) the need to set rates based on the full class cost of service. Each of these issues is discussed in detail in the Statement of Reasons.

In addition, the Company forecasts that its return on common equity for the distribution business will fall to approximately 4.43% in 2027 based on current rates. This return is inadequate by any standard. In light of the business environment described above, PPL Electric believes that its requested return on equity is the minimum required to attract needed capital under reasonable terms. Such access to the capital markets will allow the Company to continue its capital replacement strategy, which will result in continued reliability and in lower costs to customers over the long term. Further, the requested rate relief also will permit the Company to pursue efforts to improve its bond ratings, which, if achieved, would further lower the cost to serve customers.[1]

Q. Does this conclude your direct testimony?

A. Yes, it does.

[1] As explained in Ms. Burgos's direct testimony (PPL Electric St. No. 9), PPL Electric's credit ratings have improved since the last rate case in 2015.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 2

Direct Testimony of Dennis A. Urban, Jr.

Topics: **Current Financial Condition**
July 1, 2024 through June 30, 2025 Actual Results of Operations
July 2025-June 2026 & July 2026-June 2027 Capital and Operating Budgets
Act 40 of 2016

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Dennis A. Urban, Jr., and my business address is 645 Hamilton Street, Suite 9, Allentown, PA 18101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company"). I hold the position of Senior Director, Finance Transformation.

Q. What are your responsibilities as Senior Director, Finance Transformation?

A. I am responsible for the financial planning and analysis and budgeting functions for PPL Corporation's utility operating companies. In addition, I am responsible for the ongoing activities of the Transformation Management Office**.**

Q. What is your educational background?

A. I have an Associate degree in Electrical Technology from the Dean Institute of Technology, a Bachelor of Science degree in Accounting from Point Park University, and a Master of Business Administration degree from Robert Morris University.

Q. Please describe your professional experience.

A. In 1982, I began my career with Duquesne Light Company ("Duquesne"), a Pittsburgh, PA based electric utility. Through 1996, I held various bargaining unit operations and

maintenance positions, including as a journeyman lineworker. In 1997, I moved into a management role in the accounting department where I held the position of Senior Accountant until May 1999. From June 1999 to October 2001, I held the position of Manager of Financial Reporting where I had responsibility for all internal and external financial reporting requirements. In November of 2001, I was transferred to Duquesne's parent company, DQE, Inc., as the Manager of Corporate Development where I had responsibility for the development and recommendation of strategic alternatives. In May of 2004, I was promoted to Director of Corporate Development with the additional responsibility for the development of a strategic energy sourcing strategy to fulfill Duquesne's default service obligation. In June 2007, after Duquesne was purchased by a group of private equity investors, I became Manager, Financial Planning and Risk Analysis where I had responsibility for Duquesne's budgeting, planning and financial forecasting functions as well as its risk management functions including internal audit and corporate insurance programs. I joined PPL Electric in November 2008 as Manager, Energy Acquisition where I had responsibility for the development and implementation of the functional requirements to fulfill its default service obligation. In November 2010, I assumed the role of Senior Director, Rates and Regulatory Affairs. In January 2013, I was promoted to Vice President, Finance and Regulatory Affairs. In November 2015, I joined National Grid as Chief Financial Officer of its New England and Federal Energy Regulatory Commission ("FERC") jurisdictional operations. I subsequently rejoined PPL Services in February 2023 in my current role.

Q. Have you previously testified as a witness in other Pennsylvania Public Utility Commission ("Commission" or "PUC") proceedings or any other jurisdiction's proceedings?

A. Yes. I have testified before this Commission in PPL Electric's 2015 Distribution Rate case on topics similar to the purpose of this testimony.

Q. What is the purpose of your testimony?

A. My testimony will describe the current financial condition of the Company, the actual results of operations from July 1, 2024 through June 30, 2025, and the capital and operating budgets for the period of July 2025 through June 2026 and July 2026 through June 2027. I also will address the requirements of Act 40 of 2016.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes. I am sponsoring PPL Electric Exhibits DAU-1 and DAU-2 and portions of Parts I, II, V, and VI of the filing requirements as noted on their indexes.

II. CURRENT FINANCIAL CONDITIONS, ACTUAL RESULTS OF OPERATIONS, AND CAPITAL AND OPERATING BUDGETS

Q. PPL Electric is requesting an increase in electric distribution rates of approximately $356 million annually. Is this requested increase supported by data for a future or experienced test year?

A. The revenue requirement requested in this distribution base rate case is based primarily on data for a Fully Projected Future Test Year ("FPFTY") ending June 30, 2027, which is included in Exhibit Fully Projected Future 1. The Commission's regulations require

that a public utility that uses a Future Test Year ("FTY") also must submit data for a Historic Test Year ("HTY"), consisting of the twelve months immediately preceding the FTY. As a result, PPL Electric has also submitted data for the FTY ending June 30, 2026 (Exhibit Future 1), and data for the HTY ended June 30, 2025 (Exhibit Historic 1).

Q. You have stated that the data in the HTY are for the 12 months ending June 30, 2025. What is the source for the data contained in Exhibit Historic 1?

A. The basic data in the HTY was derived from PPL Electric's actual general ledger for the 12 months ending June 30, 2025. These financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). They are audited annually by an independent certified public accounting firm. In addition, the FERC and PUC audit staffs conduct periodic audits via an independent third party.

Q. You have stated that the data in Exhibit Future 1 are for the 12 months ending June 30, 2026. What is the source for the data contained in Exhibit Future 1?

A. The basic data in Exhibit Future 1 was derived from PPL Electric's budget and forecast figures for the 12 months ending June 30, 2026. I will explain the procedures followed in preparing the Capital and Operating Budgets later in my testimony. In effect, the budget figures take the place of PPL Electric's actual book figures which serve as the basis for the June 30, 2025 data in Exhibit Historic 1.

Q. You have stated that the data in Exhibit Fully Projected Future 1 are for the 12 months ending June 30, 2027. What is the source for the data contained in Exhibit Fully Projected Future 1?

A. The basic data in Exhibit Fully Projected Future 1 was derived from PPL Electric's budget and forecast figures for the 12 months ending June 30, 2027. I will explain the procedures followed in preparing the Capital and Operating Budgets later in my testimony.

Q. Are you sponsoring any schedules in Exhibits Historic 1, Future 1 and Fully Projected Future 1?

A. Yes. I am sponsoring or co-sponsoring the following: Schedules B-1 through B-4, C-5, D-4, D-5, and D-12 of Exhibits Future 1 and Fully Projected Future 1. I note that PPL Electric witness Leskowsky is sponsoring or co-sponsoring those same schedules in Exhibit Historic 1, among other schedules.

Q. Mr. Urban, would you describe the material presented on Schedules B-1 through B-4 of Exhibits Historic 1, Future 1, and Fully Projected Future 1?

A. Schedules B-1 show the balance sheet of PPL Electric, excluding all its non-regulated subsidiaries, at June 30, 2025, June 30, 2026, and June 30, 2027, which includes the assets and liabilities related to the electric utility operations and investments in non-utility property.

Schedules B-2 contain a statement of electric utility operations showing the operating revenues and expenses and income for the years ended June 30, 2025, June

30, 2026, and June 30, 2027. Electric operating revenues shown on these schedules are set forth by source in Schedules B-3.

Schedules B-4 provide the operation and maintenance expenses of the electric utility operations by detailed accounts, including the major categories of expense: power production, transmission, regional market, distribution, customer accounts, customer service and informational, sales, and administrative and general. The expenses in the power production category represent the cost of purchased power and include, among other items, generation supply purchases to meet default service requirements and purchases from non-utility generation companies. Power production costs are not germane to the determination of the distribution revenue requirement in this filing.

All the data shown in Schedules B-1 through B-4 were taken from the books and records of PPL Electric, excluding all its non-regulated subsidiaries, for the 12 months ended June 30, 2025, or were derived from its operating and capital budget data for the 12 months ending June 30, 2026, and June 30, 2027.

Q. Please describe the source and method used to establish the book cost of plant shown in the accounts of PPL Electric.

A. The accounts of PPL Electric are kept in accordance with the Uniform System of Accounts prescribed by FERC, and adopted by this Commission, for Electric Utilities and Licensees. In several orders issued at Docket No. E.O.C. 34, the last dated December 30, 1947, the Commission determined the original cost of PPL Electric's plant as of November 30, 1947. Since that time, PPL Electric has recorded its plant

transactions in accordance with the Commission's required system of accounts. PPL Electric's books, therefore, reflect the original cost of its plant at June 30, 2025.

Q. Are these accounts audited?

A. Yes. They are audited annually by an independent certified public accounting firm. In addition, FERC conducts periodic audits, and the PUC audit staffs conduct ongoing audits of PPL Electric's 1307 automatic adjustment clauses and performs Management Audits and Management Efficiency Investigations as required by regulation.

Q. How do you determine that all property reflected in Account 101, Plant in Service, as shown on page 1 of Schedule B-1, is actually in service?

A. The Asset Management Section of PPL Services maintains Fixed Asset Records for PPL Electric in an Asset Management System, which sets forth the detail of all property in service. The total dollar value of the Continuing Property Records in the Asset Management System is reconciled monthly to the balance in Account 101.

The Uniform System of Accounts requires that utilities record all construction and retirements of electric plant by means of work orders or job orders. In addition, the work order system must show the nature of each addition to, or retirement from, electric plant, the total cost thereof, and the plant account or accounts affected.

PPL Electric has maintained such a work order system since the establishment of its Continuing Property Records system. Under this system, an authorized capital work order is used for all work performed.

When any unit of property is taken out of service permanently, PPL Electric personnel record the removal under a work order and transmit that information to the Asset Management Section, where the necessary retirement accounting entry is made. Because many retirements can occur in connection with capital improvement projects, the retirement work is part of a construction authorization.

Costs of new construction are reported by work order number, and the Asset Management System accumulates, by work order, all costs associated with a specific job, as well as the appropriate retirement unit and utility account. At the completion of the job, PPL Electric personnel update the work order status to indicate the work order is in-service. This status change also is reflected in the Asset Management System. Based on this information and the costs accumulated under the work order, the property constructed is recorded in appropriate detail on PPL Electric's Continuing Property Records. With this system and its supporting detail, the costs comprising the total value of any item recorded as Plant in Service can be fully supported and verified.

Q. Mr. Urban, would you explain Schedules C-2, Electric Plant in Service – Original Cost in Exhibits Historic 1, Future 1, and Fully Projected Future 1?

A. Schedule C-2 of Exhibit Historic 1 represents electric plant in service and the accumulated reserve for depreciation at June 30, 2025, which were taken from PPL Electric's fixed asset records. Schedule C-2 of Exhibit Future 1 represents the projected electric plant in service and the accumulated reserve for depreciation at June 30, 2026. Schedule C-2 of Exhibit Fully Projected Future 1 represents the projected electric plant in service and the accumulated reserve for depreciation at June 30, 2027. The projected

electric plant in service at June 30, 2026, is determined by adjusting the June 30, 2025 actual book balance for projects expected to be placed in service and projected retirements during the period of July 1, 2025, to June 30, 2026. The projected electric plant in service at June 30, 2027, is determined by adjusting the June 30, 2025 actual book balance for projects expected to be placed in service and projected retirements during the period of July 1, 2025, to June 30, 2027. The accumulated reserve for depreciation at June 30, 2026, was determined by adjusting the June 30, 2025 actual book balance for the provision for depreciation and amortization and the projected retirements for the period of July 1, 2025 to June 30, 2026. The accumulated reserve for depreciation at June 30, 2027, was determined by adjusting the June 30, 2025 actual book balance for the provisions for depreciation and amortization and the projected retirements for the period of July 1, 2025, to June 30, 2027.

Q. Mr. Urban, can you provide any background on how the FTY and FPFTY financial statements were prepared?

A. The FTY and FPFTY financial statements and data are based on information that PPL Electric used to prepare its 2025, 2026, and 2027 Operating and Capital Budgets and the Company's reforecasts of those budgets in the second quarter of 2025.

Q. Has PPL Electric's forecasting and budgeting processes been reviewed by the Commission?

A. Yes. The Commission conducted a Focused Management and Operations Audit of PPL Electric in 2015 with recommendations and findings reported in October 2016 at Docket

No. D-2016-2576052. With regard to PPL Electric's forecasting and budgeting processes, the Commission indicated that based on its review PPL Electric's processes are performed efficiently and effectively, and the audit report had no specific findings or recommendations for changes. The Commission also conducted a Management and Operations Audit of PPL Electric in 2023 with recommendations and findings reported in June 2024 at Docket No. D-2023-3039488. This report did not identify any specific recommendations or findings related to PPL Electric's forecasting and budgeting processes.

Q. Would you please explain how the capital budget process is carried out by PPL Electric?

A. Yes. PPL Electric's annual capital budgeting process is managed and governed by the Company's Finance group ("EU Finance"). The capital budget is reviewed throughout the year with the planning, evaluation, and prioritization of projects conducted by PPL Electric's Distribution planning team and Asset Management engineers. Prioritization occurs every month using a structured benefit-to-cost evaluation methodology. It considers prior year circuit performance, re-evaluation of prior plans, and proposed new projects to improve future circuit capacity and reliability performance. Some specific categories of capital, such as new customer connections (termed Provide Electric Service or "PES") and emergency response (termed Respond To Customers or "RTC") are not prioritized against other reliability and capacity projects, rather they are budgeted based on the forecasted demand for those services. The prioritized and budgeted portfolio of projects then is reviewed by PPL Electric's Asset Management

and project management teams and subsequently submitted to EU Finance to enter the general budgeting process. Operations and Maintenance ("O&M") expenses related to capital also are estimated (certain capital projects require a component of O&M to implement under FERC accounting rules), and the capital budget is entered into the corporate budget system. This tentative capital budget is reviewed with EU Finance, PPL Electric's executive management, and the Company's President, including review of key operational (reliability and system performance) and financial indicators. Subsequently, the capital budget, like the O&M budget as described below, is reviewed by PPL Services' Financial Planning and PPL Corporation's executive teams before review and approval by PPL Corporation's Board of Directors. This budget is the key tool used by PPL Electric and its senior management to establish an operating plan for the upcoming year and for measuring actual results against this plan.

Q. Please describe PPL Electric Exhibit DAU-1.

A. PPL Electric Exhibit DAU-1 is a table that summarizes portions of PPL Electric's 2025-2029 Capital Budget which relate to the capital spending needs of the Company. At PPL Corporation, a five-year capital budget is prepared annually to identify the capital requirements of the corporation and to establish a basis for financial and manpower planning. Each of the corporation's business lines is responsible for identifying, evaluating, and approving projects for inclusion in its capital budget, and then forwarding all of that data to PPL Services' Financial Planning Department where the Capital Budget for PPL Corporation is reviewed and consolidated.

Q. Please describe the information listed on PPL Electric Exhibit DAU-1.

A. PPL Electric Exhibit DAU-1 summarizes the capital requirements related to the distribution system (transmission projects are not included in this table) and the capital requirements related to the Company's facilities, such as service centers, crew quarters, and office buildings. It also includes the capital requirements for the Company's Information Technology ("IT") investments. Supporting the annual amounts shown on PPL Electric Exhibit DAU-1 are lists and databases of projects, schedules for projects, and estimates of project costs. Those lists, schedules, and estimates provide the detailed information that is the basis of the estimates of property additions and retirements that appear in the Company's response to Question V-A-3 of Exhibit Regs., § 53.53, Part V-Plant and Depreciation Supporting Data, Including Related Depreciation Study Report ("Question V-A-3").

Q. Please describe the categories of expenditures listed in PPL Electric Exhibit DAU-1 that are specific to the distribution system.

A. The categories listed and a description of each is as follows:

1. "Provide Electric Service" includes projects to install new service for residential, commercial, and industrial customers (including service upgrades for existing customers to serve additional load) and purchases of distribution transformers. Work in this category is a function of customer requests. Also included in this category are funds for relocations due to highway improvements or other rights-of-way interferences. Forecasts of capital requirements for this category are based on recent spending history.

2. "Upgrade System Facilities" includes specific projects required to ensure and enhance system capacity and reliability. Projects are driven by forecasts of load growth and identified as a result of engineering studies that simulate system loadings under a variety of conditions.
3. "Maintain System Reliability" includes funding for the identification and remedy of deteriorated, obsolete, or failed equipment. Work in this category is a function of identifying a need as the result of inspection, testing, scheduled replacement, or failure. Forecasts of capital requirements reflect inspection and testing plans, the age of equipment, and previously observed conditions. This category includes items such as distribution pole replacements and reinforcements, underground cable curing and replacements, and other deteriorated or failed equipment replacements.
4. "Improve System Reliability" includes maintenance, engineering, and technology initiatives and programs to improve system reliability performance based on a variety of metrics or standards. This category consists of programs such as new Vacuum Circuit Reclosers ("VCRs"), distribution animal guarding, Low Tension Network ("LTN") upgrades and specific reliability improvement projects associated with tap fuses, tie lines, voltage regulators, re-conductor lines and relocation of lines from rights-of-way. This category also includes funds for storm hardening initiatives to improve reliability on worst performing circuits.
5. "Asset Optimization Strategy" ("AOS") includes funding to replace infrastructure that has reached the end of its useful life including deteriorated transformers, 12 kV interrupting devices, and equipment protection and control devices. This category also includes funding for Predictive Failure Technology ("PFT") installations to

help identify infrastructure reaching the end of its useful life before failure. AOS funding includes additional resources, beyond the Maintain and Improve System Reliability categories described above, that target aging infrastructure based on equipment condition analysis studies to ensure continued reliability performance for customers.

6. "Information Technologies" includes projects in support of our Value Streams (Customer, Enterprise Technology, Field Ops, Grid), which include our largest strategic initiatives as well as our run-rate work (Cyber, Infrastructure, Data) and the initiatives related to those areas.

7. "Other" reflects small and miscellaneous items such as Independent Power Producer ("IPP") interconnection and upgrade requests, metering requirements, tools and equipment and vehicles.

8. "Respond To Customer" includes small projects to resolve customer concerns related to service outages, voltage complaints, street and area lighting problems, property damage, flickering lights, and other concerns. Also included in this category are funds for work performed during storm response. Forecasts of capital requirements are based on recent history.

9. "Facilities Management" includes projects related to selling, purchasing or construction of buildings, replacement projects for facilities and equipment that are outdated or can no longer be maintained and are required for the continued operation of a building, projects required to provide employees a safe and acceptable work environment, and projects required to meet state and local environmental regulations. Forecasts of capital requirements for Facilities Management are based

both on lists of specifically identified needs and on recent history that is trended as appropriate.

10. "DERMS Capabilities" includes projects to install remote monitoring devices to improve the function and performance of PPL Electric's grid by developing infrastructure to facilitate integration between PPL Electric's Distributed Energy Resource Management System ("DERMS") and customer solar systems for visibility and control of various functions from PPL Electric's command center.
11. Substation Connectivity" includes projects to provide communication paths from substations. This would include VIP Scada installations and upgrades and cell to fiber projects. Forecasts are based on analysis of fiber proximity and communication from substations to other devices to help restoration.

Q. Do the capital requirements set forth in PPL Electric Exhibit DAU-1 and the associated property additions and retirements that appear in the Company's response to Question V-A-3 represent, in your opinion, a necessary investment in facilities by PPL Electric?

A. Yes. The capital requirements set forth in PPL Electric Exhibit DAU-1 and the associated property additions and retirements that appear in the Company's response to Question V-A-3 are the result of careful engineering studies extending over many months, and of inspection and testing programs designed to monitor the condition of equipment, and to anticipate the need to replace or upgrade it. This forecast of capital requirements reflects PPL Electric's best estimate of the facilities needed to continue to provide safe and reliable electric service both now and in the future. This forecast also

considers the need to provide new and upgraded facilities which are necessary to maintain and, where appropriate, improve the efficiency of operating personnel. I believe that this forecast is reasonable and represents a prudent level of investment.

Q. Would you please explain how the operating budget process is carried out by PPL Electric?

A. Yes. In explaining the budget process, I will be referring to PPL Electric Exhibit DAU-2 that supports my direct testimony. During the summer of each year, PPL Services' Financial Planning group and business line teams, including EU Finance, begin preparing a detailed operating budget for the 5-year planning horizon. Information used in compiling PPL Electric's operating budget comes from two primary sources: (1) PPL Electric direct costs; and (2) an assignment or allocation of service company support costs. I will describe the budget process for the first source, PPL Electric direct costs. The second source, service company support costs, is explained in the direct testimony of Christopher Garrett (PPL Electric St. No. 3).

The operating budget for PPL Electric direct costs is composed of two parts: (1) certain specialized costs, such as depreciation and amortization, financing and taxes; and (2) all other costs. The specialized data for the budget is provided by PPL Services' staff groups. For all other costs, data for the 2025, 2026 and 2027 Operating Budgets comes from various PPL Electric responsibility centers in the following four major business areas: President, Finance, Customer Service, and Transmission and Distribution Operations. Each business area is subdivided into functional groups that include organizational units referred to as responsibility centers. Each major business

area has an assigned manager who is responsible for all costs incurred by that area, and each employee is assigned to a specific responsibility center.

Q. What type of data does the responsibility centers provide?

A. Each responsibility center provides a projection of its employee levels for the year that becomes the basis for projecting total wages and salaries. The responsibility centers also provide a budget of their other operating costs.

Q. Could you explain how the budget for wages is determined?

A. Yes. Each spring, PPL Services' Financial Planning department notifies the business line affiliates of the "Date of Estimate," which is the date at which the corporate budget system calculates the wages associated with the number of employees, and their associated wages, in each responsibility center. Any changes from the Date of Estimate starting point, including new hires, decreases due to retirements or work force reductions and changes in salary levels must be identified. Employee levels are reviewed and approved in conjunction with the overall budget review.

The corporate budget system automatically calculates a budget for wages based on the starting level of employees and their actual earnings and the employee changes inputs. The system then applies assumed management and bargaining unit wage changes and the projected cost of employee benefits.

As business units budget for their employee levels, they generally allocate their available manpower by functional activity. As part of this process, the business units designate capital or expense in accordance with GAAP. Wages identified as expense

ultimately appear on Schedule B-2 of Exhibit Future 1 and Exhibit Fully Projected Future 1, PPL Electric's income statement, as an O&M expense.

Q. You mentioned the budget for other operating costs. What costs fall into this category?

A. The corporate budget system requires budgeting by category of expenditure referred to as budget items. The budget items are essentially related to the activity that causes the cost to be incurred.

Q. How are these budget items estimated?

A. Non-payroll requirements, such as rents, materials and contractors, generally are entered by budget item and functional activity, and in the month or months the expenses are anticipated to occur. Budgets for payroll and non-payroll items are summarized by department for review following the process described above.

Q. Please describe the review and approval processes for the PPL Electric's operating budget.

A. Each of PPL Electric's organizations prepares its own O&M budget along with the EU Finance team. As explained above, Mr. Garrett addresses the development of the budgets for the services companies. Once all of the components of the budget are assembled and approvals have been obtained, an integrated operating budget is prepared by the EU Finance team. This budget is reviewed with senior management and the President, including review of key operational and financial indicators. This budget is

the key tool used by PPL Electric and senior management to establish an operating plan for the upcoming year and for measuring actual results against this plan.

Q. As part of the FTY and FPFTY data in the present rate filing, budget expenditures have been provided by FERC account. Do the departments also budget by FERC account?

A. No. Most of the budget is created by category of expenditure and by functional activity. PPL Corporation believes that it is more meaningful to budget and monitor expenditures by category of expense (e.g., payroll, employee expenses, material and supplies) than by FERC accounts. However, to satisfy the requirements for this rate case filing, PPL Electric has allocated expenditures into FERC accounts. This was accomplished by using a historic relationship between the budgeted functional activity and the FERC account to which each activity would be charged. Amounts were then summarized by the designated FERC accounts.

Q. How was the operating budget used in this rate case filing?

A. The operating budget was used as the basis for forecasting PPL Electric's Operating Income for the FTY ending June 30, 2026, and FPFTY ending June 30, 2027. See the response to Question II-E-1 of Exhibit Regs., § 53.53, Part II, Primary Statements of Rate Base and Operating Income ("Question II-E-1"). The forecasted data shown in the response to Question II-E-1 was reformatted to correspond to FERC account classifications and is shown in Schedule B-2 of Exhibits Future 1 and Fully Projected

Future 1 and throughout PPL Electric's responses to the Commission's filing regulations.

Q. Are you aware of the requirement that a comparison of actual to budget data is to be supplied quarterly when a utility utilizes an FTY?

A. Yes. In preparation for complying with this requirement, PPL Electric Exhibit DAU-2 has been provided. This exhibit shows a breakdown of revenues and expenses for electric operations for the FTY into calendar quarters beginning in July of 2025 and ending June of 2026. PPL Electric will provide quarterly comparisons of actual results to the budget as shown in PPL Electric Exhibit DAU-2 as the actual data becomes available.

Q. You have stated that you previously testified in PPL Electric's 2015 distribution base rate case on similar topics. Please provide details on key changes to PPL Electric's investment strategy.

A. As explained in PPL Electric Statement No. 1, PPL Electric has generally maintained a consistent strategy in which it proactively identifies areas where it can most efficiently deploy system expenditures, whether capital or O&M, for maximum long-term reliability benefits, while considering the costs to customers. PPL Electric has utilized all its opportunities to do so, including its request for a DSIC Cap Waiver, which currently operates at the increased cap of 7.5%. Further, the Company has focused on O&M efficiencies since its last rate case. As an example, when PPL Electric submitted its 2015 rate case, PPL Electric's distribution O&M claim in that case was

approximately $404,954,000 versus its claim in this rate case of approximately $434,922,000 (Schedule D-1, Column 8, Row 2 in Exhibit Fully Projected Future 1), an increase of only approximately $30 million or $7.4%, nominally, over a 10 year period. This is far less than even 1% per year. When considering inflation at 3.32% per annum, PPL Electric's current claim of approximately $434,922,000 compares to a 2015 inflation adjusted request of approximately $550,199,000 or approximately $108 million less. Although increases in the Company's O&M expenditures are not driven solely by inflation or affected by the same inflation factor, this comparison is notable given increasing storm events, supply chain challenges, customer expectations, technology changes, and inflation on materials and supplies. Over the time since the last rate case, the Company has largely absorbed O&M increases by using advanced technology and data analytics to drive process efficiencies and inform the strategic deployment of capital investment. This strategy is key to PPL Electric's ability to deliver reliable and affordable service, as discussed throughout this filing.

III. ACT 40 OF 2016

Q. Are you familiar with Section 1301.1 of the Public Utility Code, which is otherwise known as Act 40 of 2016?

A. Yes, I am. The legislation, among other things, eliminated the use of consolidated tax savings adjustments for setting rates for public utilities in Pennsylvania. Subsection (b) of Section 1301.1 requires a utility to demonstrate that it shall use at least 50 percent of what otherwise would have been the revenue requirement associated with a consolidated tax savings adjustment to support reliability or infrastructure related to the rate-base

eligible capital investment and that the other 50 percent shall be used for general corporate purposes. However, it is also my understanding that this subsection (b) "shall no longer apply after December 31, 2025," under its own terms. 66 Pa. C.S. § 1301.1(c)(1). My understanding is predicated in part on the advice of counsel.

Q. Does the Company's rate base claim in this case support the conclusion that it is using at least 50% of that revenue requirement amount (associated with a consolidated tax savings adjustment) to support reliability or infrastructure related capital investments?

A. Yes, as presented on PPL Electric Exhibit DAU-1, PPL Electric's *pro forma* investment in capital additions for reliability or infrastructure projects in 2026 is $771 million and for 2027 is $783 million excluding the categories Information Technologies, Other and Facilities Management. This expenditure level is far greater than $12.76 million, which is 50% of the amount that would have been the consolidated tax savings adjustment under prior ratemaking principles. (*See* PPL Electric Exhibit AE-1, p. 1.)

Q. Does the Company's rate base claim in this case support the conclusion that it is using at least 50% of that revenue requirement amount to support general corporate purposes?

A. Yes. The Company's general corporate purpose expense will also exceed 50% of the tax benefit resulting from elimination of the consolidated tax adjustment. The Company anticipates an operating expense budget of more than $434 million to be used to render

electric distribution service. By comparison, 50% of the consolidated tax adjustment revenue requirement would equate to only $12.76 million.

Q. Is the Company's presentation in this filing consistent with the Commission's and the Commonwealth Court's treatment of Act 40 of 2016?

A. Yes. I am advised by counsel that the Company's presentation in this filing is consistent with the Commission's determination on Act 40 in UGI Utilities, Inc. – Electric Division's 2018 Base Rate Proceeding at Docket No. R-2017-2640058 as well as the Commonwealth Court's order affirming the Commission's order on appeal.

Q. Does this conclude your direct testimony?

A. Yes, it does.

PPL ELECTRIC UTILITIES CORPORATION

2025 - 2029 Distribution Capital Forecast
For Years Ended December 31,
(Millions of Dollars)

Budget Category	2025	2026	2027	2028	2029	Totals for 2025-2029
Provide Electric Service	135.9	121.8	124.1	129.4	130.9	642.2
Upgrade System Facilities	27.2	19.8	47.0	18.9	10.5	123.3
Maintain System Reliability	103.9	69.6	74.7	70.4	66.6	385.2
Improve System Reliability	53.3	380.4	354.0	403.7	418.8	1,610.2
Asset Optimization Strategy	91.8	92.0	91.6	76.8	73.5	425.7
Information Technologies	210.0	176.3	113.6	81.2	41.2	622.3
Other	23.4	29.2	26.3	24.0	24.1	127.0
Respond to Customer	68.4	76.4	80.3	78.8	80.7	384.6
Facilities Management	9.2	15.4	14.4	13.4	13.4	65.9
DERMS Capability	5.9	5.1	5.1	5.1	5.1	26.3
Substation Connectivity	3.0	6.5	6.5	6.8	3.7	26.5
Total	732.1	992.3	937.7	908.7	868.5	4,439.2
		(220.8)	(154.4)			
		771.4	783.3			

PPL ELECTRIC UTILITIES CORPORATION
Forecast July 2025 - June 2026
(Thousands of Dollars)

PPL Electric Consolidated	1st Q	2nd Q	3rd Q	4th Q	12 months
Operating Revenues					
Electric Revenue	$824,733	$831,595	$948,327	$780,973	$3,385,629
Wholesale Energy Marketing					
Intercompany Sales					
Total Operating Revenues	**824,733**	**831,595**	**948,327**	**780,973**	**3,385,629**
Operating Expenses					
Electric Fuel					
Energy Purchases - External	273,338	282,190	342,413	242,815	1,140,757
Energy Purchases - Internal					
Total Fuel & Energy Purchases	**273,338**	**282,190**	**342,413**	**242,815**	**1,140,757**
Other Operating Expenses - Direct	110,349	98,692	105,471	97,415	411,927
Other Operating Expenses - Intercompany	39,940	42,064	48,369	48,923	179,296
Total O&M Expense	**150,289**	**140,756**	**153,841**	**146,338**	**591,223**
Amort. of Transition Costs/Def Credits					
Depreciation	103,750	106,007	106,636	109,624	426,017
Taxes Other Than Income	35,740	36,498	41,348	32,438	146,024
Total Operating Expenses	**563,118**	**565,452**	**644,238**	**531,214**	**2,304,022**
Income from Operations	**261,615**	**266,143**	**304,089**	**249,759**	**1,081,607**
Other Income and (Deductions)	11,436	16,513	11,431	10,473	49,852
Interest Expense					
Long Term Debt	66,816	69,129	68,430	73,346	277,721
Preferred Securities	1,049	1,093	1,087	1,122	4,350
Short Term Debt & Other	2,350		96	326	2,772
Intercompany Interest					
AFUDC & Capitalized Interest	(3,709)	(3,541)	(2,853)	(3,166)	(13,270)
Total Interest Expense	**66,506**	**66,680**	**66,759**	**71,629**	**271,574**
Income Before Income Taxes	**206,545**	**215,976**	**248,761**	**188,603**	**859,885**
Income Taxes					
Federal Income Tax	13,576	16,317	23,426	11,211	64,530
State Income Tax	3,610	4,743	7,073	2,363	17,789
Deferred Income Taxes	34,991	33,786	28,680	29,244	126,701
Total Income Taxes	**52,178**	**54,845**	**59,179**	**42,819**	**209,020**
Income Before Extraordinary Item	**154,367**	**161,131**	**189,582**	**145,785**	**650,865**
Extraordinary Item, net of income taxes					
Net Income	**154,367**	**161,131**	**189,582**	**145,785**	**650,865**
Noncontrolling Interest					
Minority Interest					
Preferred Stock Dividend Requirements					
Net Income Attributable to Noncontrolling Interest					
Earnings Available for Common	**$154,367**	**$161,131**	**$189,582**	**$145,785**	**$650,865**

PPL ELECTRIC UTILITIES CORPORATION
Forecast July 2026 - June 2027
(Thousands of Dollars)

PPL Electric Consolidated	1st Q	2nd Q	3rd Q	4th Q	12 months
Operating Revenues					
Electric Revenue	$836,188	$850,275	$963,520	$798,960	$3,448,943
Wholesale Energy Marketing					
Intercompany Sales					
Total Operating Revenues	**836,188**	**850,275**	**963,520**	**798,960**	**3,448,943**
Operating Expenses					
Electric Fuel					
Energy Purchases - External	274,335	283,366	343,990	244,530	1,146,222
Energy Purchases - Internal					
Total Fuel & Energy Purchases	**274,335**	**283,366**	**343,990**	**244,530**	**1,146,222**
Other Operating Expenses - Direct	124,575	115,662	116,037	104,959	461,232
Other Operating Expenses - Intercompany	49,824	52,066	51,816	47,875	201,581
Total O&M Expense	**174,399**	**167,728**	**167,852**	**152,834**	**662,813**
Amort. of Transition Costs/Def Credits					
Depreciation	111,619	115,062	120,434	121,159	468,275
Taxes Other Than Income	39,378	40,154	45,086	36,266	160,884
Total Operating Expenses	**599,731**	**606,310**	**677,362**	**554,790**	**2,438,194**
Income from Operations	**236,457**	**243,965**	**286,158**	**244,170**	**1,010,749**
Other Income and (Deductions)	16,610	13,043	9,956	12,144	51,753
Interest Expense					
Long Term Debt	75,805	75,805	77,839	82,594	312,043
Preferred Securities	1,170	1,184	1,135	1,161	4,650
Short Term Debt & Other					
Intercompany Interest					
AFUDC & Capitalized Interest	(3,271)	(3,189)	(3,691)	(3,293)	(13,444)
Total Interest Expense	**73,704**	**73,799**	**75,284**	**80,462**	**303,249**
Income Before Income Taxes	**179,362**	**183,208**	**220,830**	**175,852**	**759,252**
Income Taxes					
Federal Income Tax	17,248	19,052	24,381	15,631	76,312
State Income Tax	4,691	5,386	6,087	2,956	19,120
Deferred Income Taxes	36,070	34,651	36,558	36,722	144,001
Total Income Taxes	**58,010**	**59,089**	**67,026**	**55,308**	**239,433**
Income Before Extraordinary Item	**121,352**	**124,119**	**153,804**	**120,544**	**519,819**
Extraordinary Item, net of income taxes					
Net Income	**121,352**	**124,119**	**153,804**	**120,544**	**519,819**
Noncontrolling Interest					
Minority Interest					
Preferred Stock Dividend Requirements					
Net Income Attributable to Noncontrolling Interest					
Earnings Available for Common	**$121,352**	**$124,119**	**$153,804**	**$120,544**	**$519,819**

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 3

Direct Testimony of Christopher Garrett

Topics: **Support Group Costs**
Employee Benefit Costs
Capital Treatment of Certain Information Technology Costs

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Christopher Garrett. My business address is 2701 Eastpoint Parkway, Louisville, Kentucky 40223.

Q. By whom are you employed and in what capacity?

A. I am employed as Vice President – Financial Strategy and Chief Risk Officer for PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What are your responsibilities as Vice President – Financial Strategy and Chief Risk Officer?

A. I am responsible for enterprise risk management as the Chief Risk Officer of PPL Corporation. This includes oversight of the financial risk management functions including credit, contract administration and insurance. Additionally, I help lead, develop, and support the financial strategy of PPL Corporation on various regulatory and accounting matters including the implementation of the new Enterprise Resource Planning ("ERP") solution. And lastly, I oversee the payroll function for the Kentucky subsidiaries of PPL Corporation.

Q. What is your educational background and professional experience?

A. A complete statement of my education and professional experience is attached to my direct testimony as Appendix A.

Q. What is the purpose of your testimony?

A. My testimony will describe and support the calculation of support group costs and employee benefit costs developed by PPL Services and included in PPL Electric's 2025, 2026 and 2027 budgets. Also, I will testify about the Company's request to capitalize certain Information Technology ("IT") software implementation costs.

Q. Are you sponsoring any exhibits or schedules in this proceeding?

A. Yes, I am sponsoring Exhibit Regs. II-D-8. I am also co-sponsoring Schedules D-14 in Exhibits Historic 1, Future 1, and Fully Projectetd Future 1.

II. SUPPORT GROUP COSTS

Q. Please describe the support costs you are sponsoring.

A. I am sponsoring the support group costs provided by PPL Services included in Exhibit Regs. II-D-8.

Q. Please describe PPL Services.

A. PPL Services is a Delaware corporation that provides various administrative and general services for PPL Electric and the other affiliates of PPL Corporation pursuant to a Comprehensive Utility Goods and Services Agreement approved by the Pennsylvania Public Utility Commission ("Commission" or "PUC") at Docket No. G-2023-3044914 through a Secretarial Letter issued on April 22, 2024. Under that Agreement, PPL Electric may provide or receive goods and administrative, management, supervisory,

construction, engineering, accounting, legal, financial, operating, or similar services to or from its affiliates, including PPL Services, upon request. The Agreement also allows affiliates to provide other affiliates services by utilizing their personnel, such as executives, accountants, financial advisers, technical advisers, attorneys, and other professional persons with the necessary qualifications. Further descriptions of the services provided by PPL Services to PPL Electric are provided in Exhibit Regs. II-D-8. Also, the Company's filing at Docket No. G-2023-3044914 also included PPL Corporation's Cost Allocation Manual ("CAM"), which sets forth the methods, policies, and cost allocation procedures that all PPL Corporation affiliates follow in providing goods and services for other affiliated companies.

Q. Please describe how PPL Services support costs are determined.

A. In developing service group support costs for PPL Electric, each service group computes the level and expected costs of providing identifiable services (direct costs) to PPL Electric, utilizing cost assignment methods included in the PPL Corporation CAM. The service groups enter these direct support costs into the Corporate Budget System. Additionally, the service groups identify and enter into the Corporate Budget System budgeted costs that are not directly identifiable and chargeable to a specific PPL Corporation subsidiary but instead benefit various PPL Corporation subsidiaries (indirect costs). The Financial Planning Department has developed and incorporated into the Corporate Budget System an allocation methodology to distribute these indirect support costs to PPL Electric and other PPL Corporation subsidiaries. The allocation methodology was recommended by the Commission in its 2002 Management and

Operations Audit and was reaffirmed in its 2009 Management and Operations Audit, 2012 Management Efficiency Implementation Audit, 2015 Management and Operations Audit, and 2023 Management and Operations Audit.[1] The methodology is also set forth in the PPL Corporation CAM. The Corporate Budget System accumulates and incorporates all the direct and indirect support costs into PPL Electric's Operating Budget.

III. EMPLOYEE BENEFIT COSTS

Q. Please describe how employee benefit costs are determined.

A. PPL Services administers PPL Corporation's employee benefits plans. At the beginning of the budget cycle, the appropriate individuals on PPL Services' staff provide a summary of total PPL Corporation benefits and their expected costs to the appropriate staff in PPL Services' Financial Planning Department. The Financial Planning Department develops a corporate benefits loading rate as a percentage of total budgeted corporate payroll costs in each of PPL Corporation's subsidiaries to develop their respective benefits budget. I am supporting the calculation of the loading rates for PPL Electric and PPL Services.

[1] In the Commission's 2023 Management and Operations Audit Report, the Commission noted that PPL Corporation's CAM does not explicitly describe the services that PPL Electric provides to or receives from all affiliates. *See Management and Operations Audit*, Docket No. D-2023-3039488, pp. 26-27 (Report dated June 2024). PPL Electric's Implementation Plan explained that changes to the PPL Corporation CAM must be submitted to the Virginia State Corporation Commission for approval and that the Company will consider whether to include the requested documentation in a future CAM update. *See* Implementation Plan, Docket No. D-2023-3039488, p. 9 (June 2024).

IV. CAPITAL TREATMENT OF CERTAIN INFORMATION TECHNOLOGY COSTS

Q. Please describe the accounting treatment for software implementation costs under U.S. Generally Accepted Accounting Principles ("GAAP") and Federal Energy Regulatory Commission ("FERC") accounting guidance that must be expensed to operations and maintenance ("O&M").

A. Under both U.S. GAAP and FERC accounting guidance, certain software implementation costs must be expensed to O&M regardless of whether the IT system is located on-premises or off-premises via a cloud computing arrangement.[2] These costs include training, data conversion and migration, direct business or functional process reengineering incurred associated with strategic implementations, change management, preliminary project stage, hyper care, and cloud computing such as hosting and other fees during implementation.[3]

[2] See Accounting Standards Update (ASU) No. 2018-15, *Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement* and FERC Docket No. AI 20-1-000, *Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement that is a Service Contract.*

FERC Docket No. AI-20-1-000 "Question: How should jurisdictional entities capitalize implementation costs related to cloud computing arrangements? Response: Implementation costs related to cloud computing arrangements are similar to the costs incurred to develop internal-use software and should be accounted for on the same basis. Jurisdictional entities have historically determined capitalizable internal-use software costs in a manner consistent with the requirements of ASC 350-40, which is an acceptable approach for accounting and financial reporting to the Commission. Accordingly, it is also appropriate for jurisdictional entities to determine capitalized implementation costs related to cloud computing consistent with ASC 350- 40."

[3] ASC 350-40-25-4 Training costs are not internal-use software development costs and, if incurred during this stage, shall be expensed as incurred.

ASC 350-40-25-1 Internal and external costs incurred during the preliminary project stage shall be expensed as they are incurred.

ASC 350-40-25-5 Data conversion costs, except as noted in paragraph 350-40-25-3, shall be expensed as incurred. The process of data conversion from old to new systems may include purging or cleansing of existing data, reconciliation or balancing of the old data and the data in the new system, creation of new or additional data, and conversion of old data to the new system.

In this case, however, the Company is requesting Commission approval to record these costs as long-lived capital assets consistent with National Association of Regulatory Utility Commissioners ("NARUC") and Commission guidance discussed in detail below.

Q. What is the total amount of software implementation costs the Company is seeking to capitalize as part of this proceeding?

A. The total cost of these projects the Company is seeking to capitalize is approximately $53.9 million, inclusive of Allowance for Funds Used During Construction ("AFUDC") through the Fully Projected Future Test Year ("FPFTY"). These software implementation costs are related to shared IT platforms resulting from an organizational consolidation, including: (1) a cloud hosted, customer information system ("CIS"); (2) a cloud-hosted, Enterprise Resource Planning system ("ERP"); (3) consolidated work management systems; (4) an on premises, consolidated advanced distribution management system ("ADMS") platform; (5) a cloud hosted, consolidated geographic information system ("GIS"); and (6) other shared infrastructure services that are discussed in the testimony of PPL Electric witness Daniel Johnson (PPL Electric St. No.

ASC 720-45-25-2, *Other Expenses—Business and Technology Reengineering*, "The following third-party or internally generated costs typically associated with business process reengineering shall be expensed as incurred: c) Process reengineering—the effort to reengineer the entity's business process to increase efficiency and effectiveness. This activity is sometimes called analysis, determining best-in-class, profit and performance improvement development, and developing should-be processes."

ASC 350-40-25-6 Internal and external training costs and maintenance costs during the postimplementation-operation stage shall be expensed as incurred.

19). The $53.9 million discussed in my testimony is in addition to the IT capital investments described in Mr. Johnson's testimony.

Q. Why does the Company believe that these software implementation costs should be capitalized?

A. The Company believes that the costs should be capitalized and depreciated over the life of the systems that remain used and useful for numerous reasons. First, the new IT systems will provide benefits to customers over extended periods of time and not just the period in which the costs are incurred. In that respect, these investments are more akin to long-lasting capital investments as opposed to O&M expenditures. Second, similar implementation costs for non-IT related property, plant and equipment expenditures are eligible for capitalization under FERC accounting guidance.[4] In fact,

[4] Per the FERC Uniform System of Accounts, *Account 183, Preliminary Survey and investigation charges*:
"This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited and the appropriate utility plant account charged."

Electric Plant Instruction 3.A.19 *Training:*
"When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature, or are new to the company's operations, these costs may be capitalized as a component of construction cost. Once plant is placed in service, the capitalization of training costs shall cease and subsequent training costs shall be expensed."

AI11-1-00 – *Capitalization of Allowance for Funds Used During Construction* defines the construction phase as including "activities that are necessary to get the construction project ready for its intended use are in progress."

Pennsylvania[5] and other state utility commissions[6] have approved capitalization treatment or regulatory asset accounting treatment. Lastly, such treatment is consistent with a resolution by NARUC,[7] in which NARUC encouraged state utility commissions to consider and adopt regulatory treatment for cloud computing arrangements that increased their use in an evolving market.

Q. Has the Company made pro forma adjustments to reflect this capitalization treatment for Pennsylvania ratemaking purposes?

[5] *Pa. PUC v. UGI Utilities, Inc. – Gas Division*, Joint Petition for Approval of Settlement of All Issues, Docket No. R-2021-3030218, et al., (Order entered June 24, 2022), *available at* https://www.puc.pa.gov/pcdocs/1749940.pdf ("For purposes of this Settlement, UGI Gas's as-filed capital treatment of certain information technology ('IT') costs is accepted. (See UGI Gas St. No. 3 at 22-23.) UGI Gas will capitalize IT costs that include internal labor, external consulting expenses, and other expenses related to the preparation of the vendor and system integrator requests for proposal. Other capitalizable costs include current state assessments, reengineering business processes to adapt to new systems, data conversion, data cleansing, and migration (including field verification and digitization of asset attributes required for accurate data and facility capture), pre-implementation training costs, cloud computing software implementation, and Hypercare.").

[6] *Electronic Application of Duke Energy Kentucky, Inc. for: 1) An Adjustment of the Natural Gas Rates; 2) Approval of New Tariffs, and 3) All Other Required Approvals, Waivers, and Relief*, Case No. 2021-00190, Order at 11 (Ky. PSC Dec. 28, 2021) ("[T]he Commission finds that Duke Kentucky [*sic*] should be authorized to establish a regulatory asset, for accounting purposes only, for the jurisdictional incremental costs for developmental Customer Connect and retirement CMS O&M expense because the costs are extraordinary expenses that over time will result in a saving that offsets the cost."); *see Alabama Power Company Petition For approval of Accounting Authorization Related to Software Expenditures*, Docket U-5285, Order (Al. PSC Feb. 5, 2019, *available at* https://www.pscpublicaccess.alabama.gov/pscpublicaccess/ViewFile.aspx?Id=d95be406-0cce-4cb1-8c8a-fdba9ca0e07a ("As discussed below, the nature of software expenditures and the corresponding benefits realized from such investments do not align with applicable generally accepted accounting principles ('GAAP), creating uneven expense recognition patterns that do not serve as a benefit to customers. The Company therefore seeks the authority to establish a regulatory asset in which it would capitalize operations and maintenance ('O&M') costs associated with software projects, including cloud-based software solutions, and then amortize such costs for a period that is consistent with the lives of comparable plant-in-service capital assets. For the reasons set forth, the Commission finds that Alabama Power's request is reasonable and well-supported, and thus grants the accounting authorization.").

[7] "Resolution Encouraging State Utility Commissions to Consider Improving the Regulatory Treatment of Cloud Computing Arrangements" – Sponsored by the Committees on Critical Infrastructure, Gas, and Water. Recommended by the NARUC Board of Directors on November 15, 2016. Adopted by the NARUC Committee of the Whole on November 16, 2016.

A. Yes. First, Schedule C-1 in Exhibit Fully Projected Future 1 includes the following adjustments: an approximately $25.9 million[8] addition to Electric plant in service on Line 1a; an approximately $1.8 million addition to Reserve for depreciation on Line 2a; and an approximately $6.1 million addition to Accumulated deferred taxes on income on Line 9a. For budgeting purposes, the Company reflected the associated software implementation costs for which it is seeking capitalization treatment as regulatory assets (included in Other Noncurrent Assets) in accordance with FERC and GAAP accounting requirements. Thus, a pro forma adjustment was needed to reclassify the associated software implementation costs from a regulatory asset to Property, Plant, and Equipment ("PP&E") beginning in the FPFTY for Pennsylvania ratemaking treatment. Second, Schedule D-14 in Exhibit Fully Projected Future 1 reclassifies approximately $1.8 million in O&M expense to depreciation expense as a result of the regulatory asset treatment for budgeting purposes described above. The $1.8 million represents the associated amortization on the IT software implementation costs placed in-service prior to the conclusion of the FPFTY.

Q. Does this conclude your direct testimony?

A. Yes, it does.

[8] An additional approximately $28 million remains in construction work in progress ("CWIP"), bringing the total capital costs to approximately $53.9 million, inclusive of AFUDC through the FPFTY.

APPENDIX A

Christopher M. Garrett
Vice President – Financial Strategy and Chief Risk Officer
PPL Services Corporation
Vice President – Finance and Accounting
LG&E and KU Energy LLC
2701 Eastpoint Parkway
Louisville, Kentucky 40223
Telephone: (502) 627-3328

Previous Positions:

Vice President, Financial Strategy and Chief Risk Officer	Mar 2024 – present
Vice President, Finance and Accounting	Apr 2022 – present
Controller	Jan 2018 – Apr 2022
Director, Rates	Feb 2016 – Dec 2017
Director, Accounting and Regulatory Reporting	Dec 2012 – Jan 2016
Director, Financial Planning & Controlling	Feb 2010 – Nov 2012
Manager, Financial Planning	Nov 2007 – Feb 2010
Manager, Corporate Accounting	Jan 2006 – Oct 2007
Manager, Utility Tax	May 2002 – Jan 2006
Tax Analyst, various positions	Aug 1995 – May 2002

Education:

Eastern Kentucky University, Bachelor of Business Administration - Accounting, 1995
Graduated Magna Cum Laude
Certified Public Accountant, Kentucky, 1999

Professional Memberships:

American Institute of Certified Public Accountants (AICPA)
Kentucky Society of Certified Public Accountants (KYCPA)
Edison Electric Institute

Civic Activities:

The Louisville Free Public Library Foundation, Immediate Past Board Chair
Saint Joseph School, Past Board Chair
Leadership Louisville, Bingham Fellows 2021

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 4

Direct Testimony of Charles R. Schram

Topics: **Sales and Load Forecast**
Annualization of Sales and Revenue

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Charles R. Schram, and my business address is 2701 Eastpoint Parkway, Louisville, Kentucky 40223.

Q. By whom are you employed and in what capacity?

A. I am Vice President, Energy Supply and Analysis for LG&E and KU Services Company, which provides services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company"); The Narragansett Electric Company d/b/a Rhode Island Energy ("RIE") in Rhode Island; Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") in Kentucky; and Old Dominion Power ("ODP") in Virginia. In this position, among other responsibilities, I oversee the preparation of the forecasts of electric sales, customers, and demands for the Company, RIE, LG&E, KU, and ODP, as well as the forecasts of gas sales, customers, and demands for RIE and LG&E. A complete statement of my education and work experience is attached to this testimony as Appendix A.

Q. What are your responsibilities as Vice President, Energy Supply and Analysis?

A. I have five primary areas of responsibility: (1) sales forecasting and market analysis, (2) fuel procurement (coal and natural gas) and coal combustion residual marketing for the LG&E and KU generating stations, (3) real-time dispatch optimization of the generating stations to meet LG&E and KU's native load obligations, (4) wholesale market activities, and (5) generation planning for LG&E and KU. As it pertains to this

proceeding, the Sales Analysis and Forecasting group prepared the electric sales forecast for the Company.

Q. What are the responsibilities of the Sales Analysis and Forecasting group?

A. The primary responsibility of the Sales Analysis and Forecasting team is to support decision-making within the Company through their forecasting and analysis activities. This begins with an understanding of how the Company's customers use electricity, obtained through economic and statistical analysis and research into factors that could change customers' future usage patterns. Though not a comprehensive list, this includes the following tasks:

- Analyzing key factors that influence customers' energy consumption, such as weather, the state of the economy, federal and state regulations, demand-side programs, end-use appliance efficiencies and saturations, distributed generation, electrification, and rates and rate design;
- Analyzing available interval data and aggregated calendar sales for specific rate classes;
- Analyzing sales variances against the forecast;
- Considering additional inputs that could aid or improve analysis or forecasting; and
- Documenting processes.

Q. Have you ever testified before the Pennsylvania Public Utility Commission ("PUC" or "Commission") or any other regulatory body?

A. I have not previously testified before the PUC. However, I have testified before numerous regulatory and legislative bodies. I have provided testimony before the Kentucky Public Service Commission on numerous occasions, including the most recent KU and LG&E Rate Cases (2025-00113 and 2025-00114) as well as Certificate of Public Convenience and Necessity filings in Case Nos. 2022-0402 and 2025-00045 and the LG&E and KU Integrated Resource Plan in Case No. 2024-00326. I have also provided testimony before the Virginia State Corporation Commission in Fuel Factor proceedings involving KU's Old Dominion Power subsidiary.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain the development of the Company's forecast of sales, customers, and billed demands in addition to the annualization of sales and revenues.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes. I am co-sponsoring Exhibit Regs. IV-C and sponsoring following exhibits:

- PPL Electric Exhibit CRS-1, which compares sales, customer counts, and billed demands in the historic test year ("HTY") to sales in the fully projected future test year ("FPFTY").

- PPL Electric Exhibit CRS-2, which details the annualization of sales and revenues for the HTY (July 2024 through June 2025), future test year ("FTY") (July 2025 through June 2026), and FPFTY (July 2026 through June 2027).

II. SALES FORECAST

Q. Please describe the development of the sales forecast set forth in PPL Electric Exhibit CRS-1.

A. The sales forecast is developed for the Residential, Small Commercial and Industrial ("Small C&I"), and Large Commercial and Industrial ("Large C&I") rate groups. These rate group forecasts were developed from models using regression analyses of historical sales data, economic data, end-use efficiency and saturation data, and weather data. Historical and forecasted economic data for the Commonwealth of Pennsylvania is obtained from Moody's Analytics. The weather (and more specifically temperature) data is obtained from the following airports: Lehigh Valley International, Harrisburg (Middletown), Wilkes-Barre/Scranton (Avoca), and Williamsport. Because the Company does not bill customers on a calendar month basis (bills are rendered based upon meter reads throughout the month), the revenue period (also referred to as "revenue month") heating degree days ("HDDs") and cooling degree days ("CDDs") are calculated for each revenue month. Forecasted weather is determined by calculating normal revenue month weather on an HDD and CDD basis for the past 20 years. The models use these inputs to generate a monthly sales forecast for each rate group.

Q. Has PPL Electric materially changed its approach to electric sales forecasting since the Company's 2015 rate case?

A. No. While I was not involved in the 2015 rate case, my understanding of PPL Electric witness Kimberly Golden's testimony (PPL Electric St. No. 3 from the 2015 rate case) is that the Company has a similar approach today as in 2015. The Company continues to look for ways to improve models and the forecast as a whole, but the overall approach to forecasting is consistent with that used in the prior rate case.

Q. How was the sales forecast set forth in PPL Electric Exhibit CRS-1 used in this rate filing?

A. The sales forecast is used to develop the FPFTY sales, which are a key input to the forecast of revenues, as discussed in the direct testimony of PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13). The sales forecast is also part of the calculation of rates once cost allocations are determined.

Q. How are the Company's customer count and electricity sales expected to change in the FPFTY as compared to the HTY?

A. Changes by rate class from the HTY to the FPFTY are detailed in PPL Electric Exhibit CRS-1.

The residential class represents the majority of customer growth that has occurred historically and is projected to occur in the FPFTY, as shown in rows 27 and 37 of PPL Electric Exhibit CRS-1. With an annual growth rate of 0.44% per year from

2025-2027, forecasted customer growth is very similar to the 0.51% annual growth rate the Company has seen from 2016 to 2024.

Electricity sales to customers taking service under the residential service ("RS") and single-phase general service ("GS-1") rate schedules are forecast to be lower in the FPFTY than in the HTY, as shown in rows 28 and 11 of PPL Electric Exhibit CRS-1. This is primarily due to weather differences between the actual weather in the HTY versus the weather-normal based FPFTY as well as end-use appliance efficiency gains and distributed generation adoption that continue to reduce usage per customer.

Sales to non-data center customers taking service under the large general service ("LP-5") rate schedule are forecast to decrease in the FPFTY due to the loss of a few large customers, as shown in row 20 of PPL Electric Exhibit CRS-1. Sales to data center customers taking service under the LP-5 rate schedule are forecast to increase substantially in the FPFTY, as discussed later in my testimony and shown in row 23 of PPL Electric Exhibit CRS-1.

Q. Please identify the difference in weather between the HTY and the FPFTY.

A. Weather, and more specifically temperature, remains the most significant factor that drives the Company's sales variances on a near-term basis and thus is the main difference between the HTY and FPFTY, particularly for the weather-sensitive classes. As described below, actual weather in the HTY resulted in higher sales compared to sales under normal weather conditions.

Q. Please identify the variances in the CDDs and explain what those variances mean for sales projections during the summer.

A. The amount of actual CDDs in the HTY exceed the amount of normal CDDs in the FPFTY. This difference is most notable in July and August, which are typically the highest usage-per-customer months during the summer. This is shown in column G of Table 1 below.

Table 1: HTY and FPFTY Weather Comparison

		HTY		FPFTY		FPFTY vs. HTY			
	Revenue Month	Revenue Month Actual (July 2024 - June 2025)		Revenue Month Forecast (July 2026 - June 2027)		Degree Day Difference		% Difference	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
		HDD	**CDD**	**HDD**	**CDD**	**HDD**	**CDD**	**HDD**	**CDD**
[1]	**July**		317		252		(65)		-21%
[2]	**August**		315		290		(24)		-8%
[3]	**September**		162		181		19		12%
[4]	**October**	149		188		39		26%	
[5]	**November**	410		481		71		17%	
[6]	**December**	768		788		20		3%	
[7]	**January**	1,099		1,006		(93)		-8%	
[8]	**February**	1,075		1,003		(71)		-7%	
[9]	**March**	766		839		73		10%	
[10]	**April**	477		576		100		21%	
[11]	**May**	251		276		25		10%	
[12]	**June**		121		122		1		0%
[13]	**Total**	**4,995**	**915**	**5,158**	**845**	**163**	**(70)**	**3%**	**-8%**

Q. Please identify the variances in the HDDs and explain what those variances mean for sales projections during the winter.

A. The amount of actual HDDs in the HTY is less than the amount of normal HDDs in the FPFTY. However, focusing on the HDD differences in December through March, when usage-per-customer is typically at its highest, results in 71 more HDD in the HTY than in the FPFTY. This means that HTY temperatures in these months resulted in increased sales relative to the normal temperature assumptions in the FPFTY. This information is provided in column F of Table 1 above.

Q. Please provide an overview as to the differences in sales projected for the FPFTY relative to the HTY due to weather.

A. As described in Table 1 and discussed above, the HTY revenue months in which weather-sensitive usage is typically the greatest (January, February, July, and August) showed actual versus normal temperature differences that would suggest higher sales due to weather in the HTY. Overall, the normal temperature assumptions in the FPFTY result in fewer CDDs during the forecasted cooling months than actually experienced in the HTY and fewer HDDs in the January and February forecasted heating months than actually experienced in the HTY.

Q. Why does the Company use a 20-year period to calculate normal weather?

A. A 20-year normal provides an outlook of CDDs and HDDs that are calculated using temperature data from the past 20 years. The use of a 20-year normal results in less volatility from one forecast to the next as compared to a weather normal calculated over

a shorter period, such as 10 years. Additionally, the sales forecasts are developed on a monthly basis, and the sales forecast impact of a normal weather assumption calculated over a shorter period of time would vary depending on the month. Evaluating the historical temperature data, the impact of using a shorter period for normal weather would generally be reduced sales during the heating months and increased sales during the cooling months. Therefore, as a result of this seasonal offsetting, there would be very little change in total annual sales. For example, a 10-year normal weather assumption would reduce annual sales by 0.5% for RS and 0.2% for GS as compared to the same forecast using a 20-year normal.

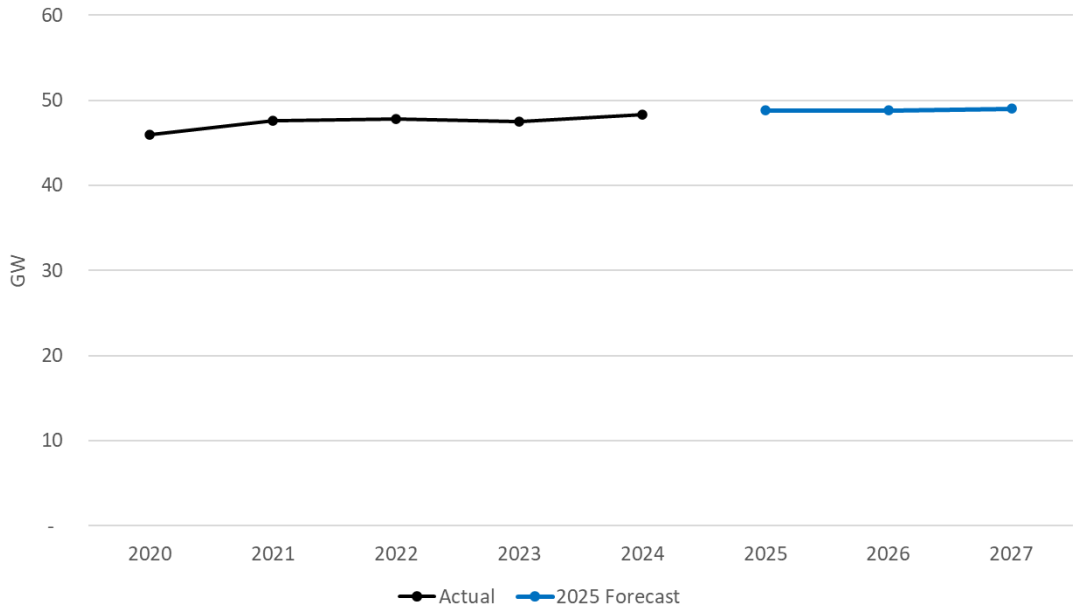
Q. For the rates that have demands as a billing determinant, how does weather affect demands in the HTY?

A. While monthly sales are highly correlated to changes in monthly degree days, demands are set based on only a 15-minute period in each revenue month, so demands are influenced more by intra-month temperature extremes versus total monthly degree days.

Q. Why is the Company's forecast of billed demands reasonable?

A. The figure below demonstrates that the recent trend in historical billed demands is closely aligned to both last year's forecast and this year's forecast. This year's forecast continues the slightly increasing trend since 2020 in total billed demands.

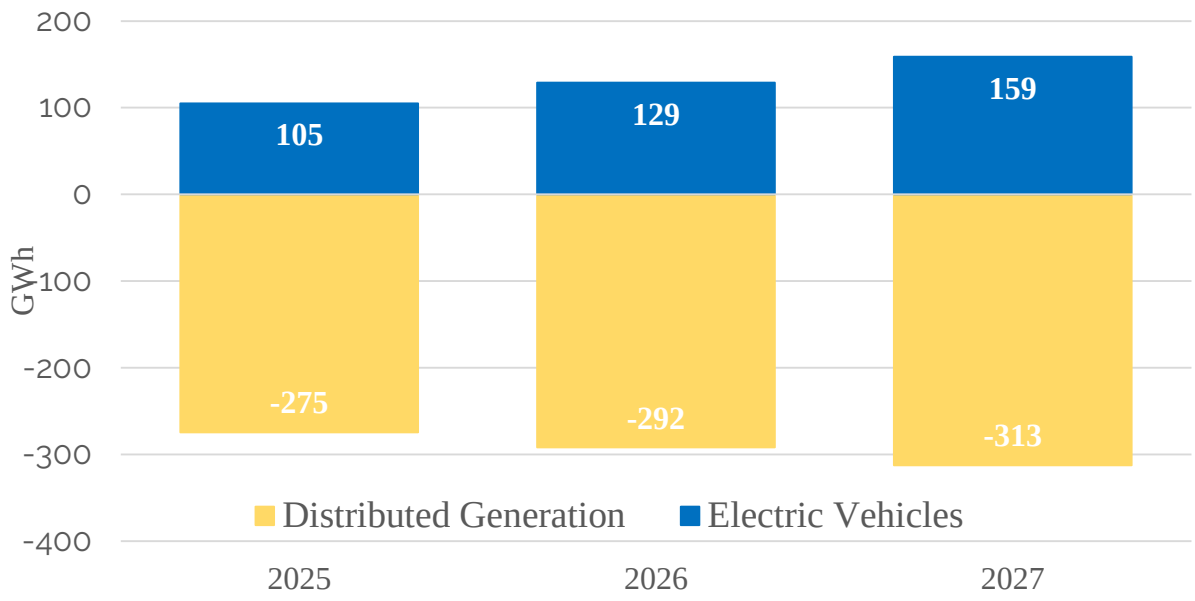
Figure 1: Total Billed Demands (GW)



Q. Does the sales forecast reflect the impact of distributed generation and electric vehicles?

A. Yes. As detailed below in Figure 2, energy produced from distributed generation reduces sales more than energy consumed by EVs increases sales. The net impact of distributed generation and EVs represents roughly 0.5% of total sales, excluding new large load customers, in the HTY and FPFTY.

Figure 2: Annual Sales Impacts of Distributed Generation and EVs



Q. How are new large load customers included in the sales forecast?

A. The Company included large load customers with executed Letters of Agreement ("LOAs") or Electric Service Agreements ("ESAs") with the Company at the time of the development of the sales forecast. The expected impacts of new large load customers are discussed more fully in PPL Electric witness Joseph Lookup's testimony (PPL Electric St. No. 16).

Q. What impact, if any, will new large load customers have on the Company's distribution revenues?

A. The large load customers projected to come online during the FPFTY are data center customers forecasted to take service under the LP-5 rate schedule. These customers are transmission-level customers, so the only distribution revenue impact from LP-5

customers is a customer charge. The LP-5 rate class's projected load growth in the FPFTY due to data center customers is based on input from Mr. Lookup's team and is set forth in PPL Electric Exhibit CRS-1 at rows 21 and 23. As stated above, the expected impacts of new large load customers, and in particular the impacts of these interconnections on system planning, are discussed more fully in Mr. Lookup's testimony.

III. ELECTRIC LOAD FORECAST

Q. Please describe the development of the peak load forecast.

A. Consistent with prior forecasts, the Company relies upon PJM Interconnection LLC ("PJM") for the peak load forecast. This year's peak load forecast comes from the 2025 PJM Load Report, published January 24, 2025, for the PPL Zone.

Q. Was the updated Annual Resource Planning Report ("ARPR") filed on August 8, 2025 based on the same peak forecast?

A. Yes, with the exception of new large load customers. The difference in the peaks is solely related to large load assumptions that were updated between the original filing of the ARPR in May 2025, which used the PJM forecast, and the updated filing of the ARPR in August 2025.

V. ANNUALIZATION OF SALES AND REVENUE

Q. PPL Electric Exhibit CRS-2 reflects annualizations of sales and base rate revenues for the HTY, FTY, and FPFTY. Please explain how those adjustments were developed.

A. The annualization adjustment of sales and base rate revenues for the HTY ended June 30, 2025, has two components. The first component accounts for changes in the number of customers over the year, and the second component accounts for changes in customer usage over the year.

The change in the number of customers from June 30, 2024, to June 30, 2025 was computed for each rate class. One-half of that change for each rate class was multiplied by the average annual kWh usage per customer to obtain the sales adjustment associated with new customers entering the rate class. The average unit base rate for each rate class was applied to the resulting kWh sales levels to obtain the base rate revenue adjustments for distribution due to changes in the number of customers.

The second adjustment recognizes changes in kWh usage levels by existing customers. The average change over the past three years in average annual usage for each class was computed. One-half of the change in average use was multiplied by the year-end number of customers for each rate class to obtain the kWh sales adjustment. The incremental base rate for each rate class was applied to this sales adjustment to obtain the base rate revenue adjustment. Details of the HTY annualization adjustment are shown on page 1 of PPL Electric Exhibit CRS-2.

The annualization of FTY and FPFTY sales and revenues consisted of similar adjustments for changes in the numbers of customers and customer usage. The details

of the FTY annualization adjustment are shown on page 2 of PPL Electric Exhibit CRS-2; the FPFTY annualization adjustment details are shown on page 3 of PPL Electric Exhibit CRS-2.

Q. Please explain the source of the customer load data used to develop the rate class demand allocators employed in the Company's cost allocation studies.

A. PPL Electric collects interval sales data for all customers in the residential and large C&I rate groups, and all FERC jurisdictional customers. For the Small C&I rate group, most customers have interval meters, with the exception of a small number of unmetered customers taking service under the GS-1 and lighting rate schedules. For these unmetered rate schedules, a load profile is used to estimate the interval data. The hourly demands are aggregated to a total rate class level to determine the rate class coincident and non-coincident peaks.

Q. Have you provided the billing determinants used to develop the annual revenue effects for each of the rates?

A. Yes. The Sales Analysis and Forecasting team provided billing determinants to the Rates and Financial Planning teams for input into their calculations. The billing determinants can be found in PPL Electric witness Steven Wishart's testimony (PPL Electric St. No. 8).

Q. Do you believe the forecasted billing determinants for the FPFTY period are a reasonable basis for developing revenue forecasts and setting rates?

A. Yes.

Q. Does this conclude your direct testimony?

A. Yes, it does.

APPENDIX A

Charles R. Schram
Vice President, Energy Supply and Analysis
LG&E and KU Services Company
2701 Eastpoint Parkway
Louisville, Kentucky 40223

Professional Experience

LG&E and KU

Vice President, Energy Supply and Analysis	2025 – Present
Director, Power Supply	2016 – 2025
Director, Energy Planning, Analysis & Forecasting	2008 – 2016
Manager, Transmission Protection & Substations	2006 – 2008
Manager, Business Development	2005 – 2006
Manager, Strategic Planning	2001 – 2005
Manager, Distribution System Planning & Eng.	2000 – 2001
Manager, Electric Metering	1997 – 2000
Information Technology Analyst	1995 – 1997

U.S. Department of Defense – Naval Ordnance Station

Manager, Software Integration	1993 – 1995
Electronics Engineer	1984 – 1993

Education

Master of Business Administration
University of Louisville, 1995

Bachelor of Science – Electrical Engineering
University of Louisville, 1984

E.ON Academy General Management Program: 2002-2003

Center for Creative Leadership, Leadership Development Program: 1998

Civic Activities

The Housing Partnership – Board of Directors, 2017 – Present

Leadership Louisville – Bingham Fellows class of 2020

Comparison of PPL Electric Customers, Billing Demand, and Energy by Rate Classes: Historical Test Year vs Fully Projected Future Test Year

	A	B	C	D	E	F	G	H
1					**Historical Test Year**	**Fully Projected Future Test Year**	**Fully Projected Future Test Year**	
2	**Rate**	**Category**	**Values**		**Revenue Period Actual (Jul '24 -Jun '25)**	**Revenue Period Forecast (Jul '26 - Jun '27)**	**Difference**	**% Difference**
3								
4	BL	Customers	Avg Number of Customers		40	42	2	3.8%
5		Energy	Sum of Volume	GWh	7	7	(0)	-0.4%
6	GH-2	Customers	Avg Number of Customers		1,516	1,477	(39)	-2.6%
7		Demand	Sum of Volume	MW	233	232	(1)	-0.6%
8		Energy	Sum of Volume	GWh	35	35	0	0.3%
9	GS-1	Customers	Avg Number of Customers		147,715	147,382	(333)	-0.2%
10		Demand	Sum of Volume	MW	9,375	9,139	(236)	-2.5%
11		Energy	Sum of Volume	GWh	1,901	1,843	(58)	-3.0%
12	GS-3	Customers	Avg Number of Customers		39,257	39,839	582	1.5%
13		Demand	Sum of Volume	MW	25,323	25,220	(103)	-0.4%
14		Energy	Sum of Volume	GWh	8,236	8,238	1	0.0%
15	LP-4	Customers	Avg Number of Customers		1,218	1,237	18	1.5%
16		Demand	Sum of Volume	MW	14,285	14,316	31	0.2%
17		Energy	Sum of Volume	GWh	6,083	6,032	(51)	-0.8%
18	LP-5_excluding_LLI*	Customers	Avg Number of Customers		162	156	(7)	-4.1%
19	LP-5_POLR_excluding_LLI	Demand	Sum of Volume	MW	74	71	(3)	-4.4%
20	LP-5_excluding_LLI	Energy	Sum of Volume	GWh	6,068	5,797	(271)	-4.5%
21	LP-5_LLI	Customers	Avg Number of Customers			11		
22	LP-5_POLR_LLI	Demand	Sum of Volume	MW				
23	LP-5_LLI	Energy	Sum of Volume	GWh		6,303		
24	LP-5_Total	Customers	Avg Number of Customers		162	166	4	2.4%
25	LP-5_POLR_Total	Demand	Sum of Volume	MW	74	71	(3)	-4.4%
26	LP-5_Total	Energy	Sum of Volume	GWh	6,068	12,100	6,032	99.4%
27	RS	Customers	Avg Number of Customers		1,288,046	1,300,277	12,231	0.9%
28		Energy	Sum of Volume	GWh	14,380	14,216	(164)	-1.1%
29	RTS	Customers	Avg Number of Customers		11,651	11,564	(87)	-0.7%
30		Energy	Sum of Volume	GWh	232	231	(1)	-0.4%
31	Street Lighting	Customers	Avg Number of Customers		1,764	1,781	17	1.0%
32		Energy	Sum of Volume	GWh	74	73	(1)	-1.3%
33								
34	Total Customers_excluding_EconDev	Customers	Avg Number of Customers		1,491,370	1,503,755	12,385	0.8%
35	Total Energy_excluding_EconDev	Energy	Sum of Volume	GWh	37,016	36,472	(544)	-1.5%
36								
37	Total Customers	Customers	Avg Number of Customers		1,491,370	1,503,765	12,395	0.8%
38	Total Energy	Energy	Sum of Volume	GWh	37,016	42,776	5,759	15.6%

*LLI = New Large Load Interconnections

Rolling Q2 2025 Annualization

Rate	Revenue $	Sales kWh	Incremental Price $/kWh	Sales Adjustment - Customer Usage kWh	Customer Usage Revenue $	Average Price $/kWh	Sales Adjustment - Customer Growth kWh	Customer Growth Revenue $	Total Sales Adjustment kWh	Total Revenue Adjustment $
RS	$ 666,896,766	14,380,026,832	$ 0.03248	(67,360,501)	$ (2,188,168)	$ 0.0464	48,368,989	$ 2,243,189	(18,991,513)	$ 55,021
RTS	$ 7,371,575	231,759,714	$ 0.02173	(1,728,033)	$ (37,551)	$ 0.0318	(437,636)	$ (13,920)	(2,165,669)	$ (51,471)
GS-1	$ 73,162,604	1,900,730,309	$ 0.00445	(5,136,574)	$ (22,848)	$ 0.0385	3,834,532	$ 147,598	(1,302,041)	$ 124,750
GS-3	$ 117,901,253	8,236,078,739	$ 0.00551	(61,004,525)	$ (336,394)	$ 0.0143	71,540,846	$ 1,024,123	10,536,321	$ 687,729
LP-4	$ 35,418,992	6,082,854,450	$ 0.00454	(11,967,081)	$ (54,324)	$ 0.0058	(77,382,595)	$ (450,580)	(89,349,677)	$ (504,904)
LP-5	$ 1,769,022	6,068,124,552	$ 0.00002	(27,764,229)	$ (573)	$ 0.0003	(93,499,608)	$ (27,258)	(121,263,837)	$ (27,831)
BL	$ 342,115	7,302,079	$ 0.04449	(11,802)	$ (525)	$ 0.0469	(1,723,472)	$ (80,748)	(1,735,274)	$ (81,273)
SA	$ 3,410,074	5,512,029	$ (0.00339)	-	$ -	$ 0.6187	-	$ -	-	$ -
SM	$ 286,932	1,301,257	$ 0.00013	(49,191)	$ (7)	$ 0.2205	(11,516)	$ (2,539)	(60,706)	$ (2,546)
SHS	$ 9,896,524	27,345,959	$ 0.00449	(318,844)	$ (1,433)	$ 0.3619	(60,648)	$ (21,948)	(379,491)	$ (23,381)
SE	$ 1,853,096	25,726,427	$ 0.07738	413,141	$ 31,969	$ 0.0720	(113,166)	$ (8,151)	299,975	$ 23,818
TS	$ 28,378	298,128	$ 0.09518	(585)	$ (56)	$ 0.0952	-	$ -	(585)	$ (56)
GH-2	$ 1,203,126	35,182,588	$ 0.01027	(268,986)	$ (2,762)	$ 0.0342	(174,028)	$ (5,951)	(443,014)	$ (8,713)
SLE	$ 8,014,460	14,224,363	$ (0.00635)	33,222	$ (211)	$ 0.5634	201,179	$ 113,350	234,400	$ 113,140
Total	**$ 927,554,916**	**37,016,467,426**		**(175,163,988)**	**$ (2,612,882)**		**(49,457,122)**	**$ 2,917,165**	**(224,621,110)**	**$ 304,283**

Excludes Company Use
Revenue is distribution revenue excluding STAS and riders

Rolling Q2 2026 Annualization

Rate	Revenue $	Sales kWh	Incremental Price $/kWh	Sales Adjustment - Customer Usage kWh	Customer Usage Revenue $	Average Price $/kWh	Sales Adjustment - Customer Growth kWh	Customer Growth Revenue $	Total Sales Adjustment kWh	Total Revenue Adjustment $
RS	$ 722,695,115	14,313,969,291	$ 0.03534	43,835,238	$ 1,549,050	$ 0.0505	(39,516,511)	$ (1,995,141)	4,318,727	$ (446,091)
RTS	$ 7,375,230	205,354,747	$ 0.02371	(4,316,273)	$ (102,328)	$ 0.0359	(150,443)	$ (5,403)	(4,466,716)	$ (107,731)
GS-1	$ 78,194,980	1,898,310,011	$ 0.00208	(309,255)	$ (642)	$ 0.0412	(15,655,519)	$ (644,880)	(15,964,774)	$ (645,523)
GS-3	$ 125,178,802	8,137,182,066	$ 0.00606	(128,921,038)	$ (780,781)	$ 0.0154	159,589,257	$ 2,455,050	30,668,219	$ 1,674,269
LP-4	$ 40,457,254	6,369,370,969	$ 0.00437	12,416,319	$ 54,274	$ 0.0064	202,765,490	$ 1,287,935	215,181,809	$ 1,342,209
LP-5	$ 1,883,630	6,281,993,248	$ (0.00000)	23,584,311	$ (2)	$ 0.0003	(79,560,864)	$ (23,856)	(55,976,554)	$ (23,858)
BL	$ 361,046	7,529,601	$ 0.04795	35,545	$ 1,704	$ 0.0480	1,713,322	$ 82,154	1,748,867	$ 83,858
Street Lighting[1]	$ 15,492,950	59,453,351	$ 0.26059	(979,624)	$ (255,280)	$ 0.2606	142,061	$ 37,020	(837,562)	$ (218,260)
GH-2	$ 1,355,694	35,420,079	$ 0.00994	245,107	$ 2,436	$ 0.0383	(528,479)	$ (20,227)	(283,372)	$ (17,792)
SLE	$ 9,345,771	15,193,411	$ 0.61512	107,648	$ 66,217	$ 0.6151	105,317	$ 64,783	212,965	$ 130,999
Total	**$ 1,002,340,472**	**37,323,776,774**		**(54,302,022)**	**$ 534,647**		**228,903,632**	**$ 1,237,434**	**174,601,610**	**$ 1,772,080**

[1]Street Lighting includes SA, SM, SHS, SE, and TS rates
Excludes Company Use
Revenue is distribution revenue excluding STAS and riders

Rolling Q2 2027 Annualization

Rate	Revenue $	Sales kWh	Incremental Price $/kWh	Sales Adjustment - Customer Usage kWh	Customer Usage Revenue $	Average Price $/kWh	Sales Adjustment - Customer Growth kWh	Customer Growth Revenue $	Total Sales Adjustment kWh	Total Revenue Adjustment $
RS	$ 723,522,983	14,319,793,225	$ 0.03534	80,121,117	$ 2,831,271	$ 0.0505	20,425,104	$ 1,032,000	100,546,221	$ 3,863,271
RTS	$ 7,210,947	198,903,342	$ 0.02371	(3,190,391)	$ (75,644)	$ 0.0363	(447,780)	$ (16,234)	(3,638,171)	$ (91,877)
GS-1	$ 77,988,150	1,892,462,222	$ 0.00209	9,694,903	$ 20,256	$ 0.0412	-	$ -	9,694,903	$ 20,256
GS-3	$ 126,302,233	8,198,877,197	$ 0.00591	(96,239,548)	$ (569,134)	$ 0.0154	94,761,908	$ 1,459,790	(1,477,640)	$ 890,656
LP-4	$ 40,702,597	6,418,610,292	$ 0.00427	14,105,022	$ 60,214	$ 0.0063	25,336,620	$ 160,668	39,441,642	$ 220,882
LP-5	$ 1,892,576	8,578,726,782	$ 0.00001	398,212,773	$ 2,218	$ 0.0002	27,033,803	$ 5,964	425,246,575	$ 8,182
BL	$ 360,842	7,525,356	$ 0.04795	65,599	$ 3,145	$ 0.0480	-	$ -	65,599	$ 3,145
Street Lighting[1]	$ 15,289,914	58,674,224	$ 0.26059	(444,910)	$ (115,939)	$ 0.2606	(2,832)	$ (738)	(447,742)	$ (116,677)
GH-2	$ 1,351,205	34,130,297	$ 0.00994	324,117	$ 3,223	$ 0.0396	(211,152)	$ (8,359)	112,966	$ (5,137)
SLE	$ 9,451,380	15,365,099	$ 0.61512	85,374	$ 52,516	$ 0.6151	142,502	$ 87,656	227,876	$ 140,171
Total	**$ 1,004,072,827**	**39,723,068,036**		**402,734,058**	**$ 2,212,126**		**167,038,173**	**$ 2,720,748**	**569,772,231**	**$ 4,932,874**

[1]Street Lighting includes SA, SM, SHS, SE, and TS rates
Excludes Company Use
Revenue is distribution revenue excluding STAS and riders

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 5

Direct Testimony of Bethany L. Johnson

Topics: **Overview of Revenue Requirement,**
Cost of Service, and Rate Design
Rate Case Expenses

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Bethany L. Johnson, and my business address is 827 Hausman Road, Allentown, Pennsylvania, 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") which provides services to PPL Electric, as the Senior Director of Regulatory.

Q. What are your responsibilities as Senior Director of Regulatory?

A. I am responsible for PPL Electric's development of revenue forecasting and analysis, distribution rate design and administration, cost of service implementation, as well as transmission Federal Energy Regulatory Commission ("FERC") Formula Rates, development of rate case strategies and processes, and compliance with the regulatory requirements of the Pennsylvania Public Utility Commission ("Commission"), the FERC and other regulatory agencies, as necessary. Additionally, I oversee energy and utility policy and regulatory strategy for PPL Electric. As part of this function, I am responsible for the preparation, review, and technical oversight and guidance of the development, content, and structure of cost allocation and revenue requirement studies. In addition, I am responsible for all aspects of Rhode Island Energy's and PPL Electric's procurement of wholesale generation supply and scheduling and settlement activities with PJM Interconnection, LLC ("PJM") and ISO New England, Inc. I also prepare and

present expert testimony regarding these and other cost-of-service and ratemaking-related issues.

Q. What is your educational background?

A. I graduated from King's College in 1999 with a Bachelor of Science Degree in Finance, and from Moravian College in 2003 with a Master of Business Administration.

Q. Please describe your professional experience.

A. In 2000, I was employed by PPL Global Operations, Inc. ("PPL Global Operations"), where I supported the accounting and financial reporting activities for PPL Global Operations' domestic operations. In 2001, as a result of corporate realignment, I joined PPL Generation, LLC. In this position, my responsibilities included cost control, budgeting, reporting, and management of the forecasting process for large construction projects, as well as the administration of construction and financing contracts. In 2004, I rejoined PPL Global Operations as a Senior Business Analyst with responsibility for maintaining, analyzing, consolidating, and presenting business plans and operational performance results for PPL Global Operations' international affiliates. In 2007, I joined PPL Energy Services Group, LLC as a Business Analyst providing financial modeling and analytical support for evaluations of acquisition, development, and divestiture opportunities. In 2009, I joined PPL Electric as a Project Controls Specialist providing advanced cost analysis for distribution and transmission projects. Later in 2009, I became the Financial Business Planning Specialist in the Regulatory Compliance Department. In August 2012, I was named Manager - Regulatory Compliance for PPL

Electric, and in October 2015, I was named Manager - Regulatory Operations, which included overseeing scheduling and settlement functions with PJM. During my time in this role, I also took responsibility for load and revenue forecasting and reporting as well as energy and utility policy, and company strategy. In September 2020, I was named Director - Regulatory Affairs. In December 2021, my role was transferred to PPL Services Corporation. In June 2023, I was promoted to Senior Director –– Regulatory for PPL Services Corporation.

Q. Have you previously testified as a witness in other Commission proceedings or any other jurisdiction's proceedings?

A. Yes, I have testified before this Commission in several proceedings. A list of the matters in which I have testified is attached as Appendix A.

Q. What is the purpose of your testimony?

A. I will provide an overview of the Company's revenue requirement increase proposed in this proceeding, the cost of service study utilized to allocate that increase to the customer classes, and PPL Electric's proposed design of distribution rates to recover that allocated revenue increase.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes, I am sponsoring Schedule D-6 in Exhibits Fully Projected Future 1, Future 1, and Historic 1 and portions of Parts I and II of the filing requirements as noted on their indexes.

II. OVERVIEW OF REVENUE REQUIREMENT, COST OF SERVICE, AND RATE DESIGN

Q. Could you please provide an overview of the Company's proposed revenue requirement increase?

A. PPL Electric proposes an increase in distribution base operating revenues of approximately $356 million, as set forth in the direct testimony of Christine Martin (PPL Electric St. No. 1) and Dan Dane (PPL Electric St. No. 6). To help derive this proposed increase in the Company's revenue requirement, PPL Electric retained Concentric Energy Advisors, Inc. ("Concentric"). Under my direction and supervision, PPL Electric's business units provided the necessary data for Concentric to develop the revenue requirement model and calculate the proposed increase of approximately $356 million. Based on my review, the revenue requirement schedules reflect and incorporate the Company's financial data and projections.

Q. Would you please provide an overview of the allocated cost of service study ("ACOSS") utilized by the Company in this proceeding?

A. Bickey Rimal from Concentric was tasked with preparing the ACOSS for this proceeding, which is utilized to allocate the Company's overall cost of service to each rate class in a manner that reflects the class's underlying cost of service. As explained in his direct testimony (PPL Electric St. No. 7), Mr. Rimal used the Concentric Cost of Service Model ("Concentric Model") to prepare the ACOSS based upon data provided by PPL Electric for the Fully Projected Future Test Year ("FPFTY") ending June 30, 2027, including the number of customers, sales, revenues by rate class, rate base items,

operations and maintenance ("O&M") expenses, and taxes. As Mr. Rimal explains, those costs were then functionalized, classified, and allocated to each rate class.

The following Table 1 from Mr. Rimal's direct testimony summarizes the results of the ACOSS, particularly the return at current rates and relative rate of return:

Table 1: Rate of Return at Current Rates

Rate Class	Rate Code	Return at Current Rates	Relative Rate of Return
Residential	RS	4.32%	1.0
Residential-Thermal Storage	RTS	2.27%	0.5
Small General Service - Sec. Voltage	GS-1	4.03%	0.9
Large General Service - Sec. Voltage	GS-3	5.31%	1.2
Large General Service - 12 KV	LP-4	3.53%	0.8
Large General Service - 69 KV or Higher	LP-5	24.01%	5.4
Separate Meter General Space Heating Service	GH-2	4.50%	1.0
Street Lighting/Area Lighting	SL/AL	5.89%	1.3
Total System		**4.43%**	**1.0**

He then relies on these results to develop the proposed revenue allocation for each rate class, noting the goal to move all rate classes to their cost of service while taking into consideration other factors such as affordability and gradualism. In the following table, Mr. Rimal summarizes the revenues at present rates, revenues based on the ACOSS, and the proposed mitigated revenue requirement by rate class.

Table 2: Revenues at Present and Proposed Rates

Rate Class	Rate Code	Revenue at Current Rates	Revenue Requirement based on ACOSS	Mitigated Revenue Requirement	ACOSS Increase (%)	Mitigated Increase (%)
Residential	RS	$718,787,174	$969,168,276	$972,760,160	34.83%	35.33%
Residential-Thermal Storage	RTS	$7,930,469	$13,351,425	$12,071,032	68.36%	52.21%
Small General Service - Sec. Voltage	GS-1	$78,435,579	$107,441,939	$107,788,638	36.98%	37.42%
Large General Service - Sec. Voltage	GS-3	$128,618,149	$169,637,439	$170,381,820	31.89%	32.47%
Large General Service - 12 KV	LP-4	$38,791,942	$63,254,109	$59,045,537	63.06%	52.21%

Large General Service - 69 KV or Higher	LP-5	$1,940,349	$1,325,612	$1,940,349	-31.68%	0.00%
Separate Meter General Space Heating Service	GH-2	$1,301,175	$1,771,840	$1,777,874	36.17%	36.64%
Street Lighting/Area Lighting	SL/AL	$24,366,203	$30,491,845	$30,677,073	25.14%	25.90%
Total System		$1,000,171,041	$1,356,442,484	$1,356,442,484	35.62%	35.62%

Q. Could you please summarize the Company's proposed rate design in this proceeding?

A. The proposed rate design is addressed in detail in Steven Wishart's direct testimony (PPL Electric St. No. 8). As an overview, the Company proposes an increase in Rate Schedule RS's monthly fixed customer charge from $15.58 to $17.00 as well as an increase in Rate Schedule GS-1's monthly fixed customer charge from $22.00 to $30.00. I note that Rate Schedule RS's currently monthly fixed charged of $15.58 includes the Smart Meter Rider 2 ("SMR-2") and the Competitive Enhancement Rider ("CER") that PPL Electric proposes to eliminate as part of this case. I also note that the ACOSS would support increases in these monthly fixed customer charges to $42.96 and $43.05, respectively, given the fixed costs incurred by the Company to provide service to customers in these rate classes. For these reasons, and as further discussed in Mr. Wishart's direct testimony, the Commission should approve the Company's proposed rate design, including the requested increases in the Rate Schedule RS and Rate Schedule GS-1 monthly fixed customer charges.

Q. Is the Company proposing the elimination or restriction of any currently existing Rate Schedules?

A. Yes. The Company is proposing the elimination of two Rate Schedules – Residential Thermal Storage (RTS) and General Space Heating Service (GH-2) which are sub schedules of the Company's Residential (RS) and General Service-1 (GS-1) Rate Schedules, respectively. Mr. Rimal's and Mr. Wishart's analysis indicated that the RTS and GH-2 customers are not aligned with their respective class cost of service allocations and to do so would require a significant increase in rates for both classes, which have few customers. Additionally, Rate Schedule RTS has been restricted since 1995, and Rate Schedule GH-2 has been restricted since 1972. The Company believes that the time is ripe to move all remaining customers in these Rate Schedules to Rate Schedules RS and GS-1, respectively. These proposals are further discussed in the direct testimony of Steven Wishart (PPL Electric St. No. 8) and Gregory Olsen (PPL Electric St. No. 14).

Q. Based on your extensive background and experience with the Company, do you agree with the proposals set forth by Concentric in this case?

A. Yes, I believe that the proposals are reasonable. Concentric has worked closely with PPL Electric in development of the revenue requirement, cost of service, and rate design results. I have reviewed the analyses and support the recommendations, as I believe they align with the Company's position regarding balancing the need for investment, customer affordability, and fairness across customer class with deference to the

Commonwealth Court's decision in *Lloyd v. Pa. PUC*, 904 A.2d 1010 (Pa. Cmwlth. 2006).

Q. Please describe Schedules D-6 in Exhibits Fully Projected Future 1, Future 1, and Historic 1.

A. Schedule D-6 in each of these exhibits provides the Company's claim for rate case expenses, which includes expert witnesses and costs related to rate case preparation. The estimated expenses are adjusted for what has been included in the Company's business plan for each respective period, resulting in the Company's rate case expense claim.

Q. Does this conclude your direct testimony?

A. Yes, it does.

Appendix A

As an employee of PPL Electric, PPL EU Services, or PPL Services Ms. Johnson has offered expert testimony in the following electric utility proceedings before state PUCs.

Rhode Island PUC:

1. Docket No. D-21-29 – Petition of PPL Corporation, PPL Rhode Island Holdings, LLC, National Grid USA, and The Narragansett Electric Company for Authority to Transfer Ownership of The Narragansett Electric Company to PPL Rhode Island Holding, LLC and Related Approvals

2. Docket No. 22-49-EL - The Narragansett Electric Company d/b/a Rhode Island Energy's Advanced Metering Functionality Case

Pennsylvania PUC:

1. Docket No. M-2012-2312472 – PPL Electric Utilities Corporation Final Generation Supply Charge-1 Reconciliation Report for the 12 Month Period May 1, 2011 through April 30, 2012

2. Docket No. C-2013-2367475 – Office of Small Business Advocate v. PPL Electric Utilities Corporation

3. Docket No. P-2013-2325034 – Petition of PPL Electric Utilities Corporation for Approval of a Distribution System Improvement Charge

4. Docket Nos. M-2010-2213754, et al. – PPL Electric Utilities Corporation Proposed Transmission Service Charge for the Twelve Months ending November 30, 2010

5. Docket No. P-2014-2417097 – Petition of PPL Electric Utilities Corporation for Approval of a Default Service Program and Procurement Plan for the Period

6. Docket Nos. C-2013-2398440, et al. – PP&L Industrial Customer Alliance v. PPL Electric Utilities Corporation

7. Docket Nos. P-2014-2437081, et al. – Petition of PPL Electric Utilities Corporation for approval to Modify its Smart Meter Technology Procurement and Installation Plan and to Extend its Grace Period

8. Docket No. C-2014-2418167 – Loren J. Hulber v. PPL Electric Utilities Corporation

9. Docket Nos. R-2015-2469275, et al. – Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation

10. Docket No. M-2015-2515642 – Petition of PPL Electric Utilities for Approval of its Act 129 Phase III Energy Efficiency and Conservation Plan

11. Docket No. F-2016-2569470 – Stephen Kozeracki v. PPL Electric Utilities Corporation

12. Docket No. P-2019-3010128 – Petition of PPL Electric Utilities Corporation for Approval of Tariff Modifications and Waivers of Regulations Necessary to Implement its Distributed Energy Resources Management Plan

13. Docket No. C-2023-3042130 – Ed Frey v. PPL Electric Utilities Corporation

14. Docket Nos. P-2024-3048732, et al. – Petition of PPL Electric Utilities Corporation for a Waiver of the Distribution System Improvement Charge Cap of 5% of Billed Revenues

15. Docket No. P-2024-3049223 – Petition of PPL Electric Utilities Corporation for Approval of its Second Distributed Energy Resources Management Plan

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 6

Direct Testimony of Daniel S. Dane

Topics: **Revenue Adjustments**
Rate Base Adjustments
Expense Adjustments
Revenue Requirement

Dated: September 30, 2025

I. INTRODUCTION

Q. Mr. Dane, please state your full name and business address.

A. My name is Daniel S. Dane. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752.

Q. By whom are you employed and in what capacity?

A. I am the President of Concentric Energy Advisors, Inc. ("Concentric").

Q. Please describe Concentric and your principal responsibilities in your position.

A. Concentric provides financial and economic advisory services to many and various energy and utility clients across North America. Our regulatory, economic, and market analysis services include utility ratemaking and regulatory advisory services; energy market assessments; market entry and exit analysis; corporate and business unit strategy development; demand forecasting; resource planning; and energy contract negotiations. As President of Concentric, my responsibilities include assisting clients in identifying and addressing business issues. My primary areas of focus have been regulatory, financial, and accounting related issues.

Q. Please describe your educational background and business experience.

A. I have a Master of Business Administration degree from Boston College and a Bachelor of Arts degree in Economics from Colgate University. I am also a certified public accountant. My curriculum vitae is included as Appendix A to this pre-filed direct testimony.

Q. Have you previously testified as a witness on ratemaking-related issues?

A. Yes. My testimony listing is included as Appendix B to this pre-filed direct testimony.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your direct testimony?

A. My testimony supports the Company's request for an increase in base rates for electric distribution service provided by PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation, as calculated in the accompanying revenue requirement model, Exhibit D, and as set forth in the Company's Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Projected Future 1. In particular, my testimony explains the development of the Company's Pennsylvania-jurisdictional revenue requirement for the Fully Projected Future Test Year ("FPFTY") ending June 30, 2027, in accordance with the Pennsylvania Public Utility Code (66 Pa. C.S. §§ 1301 et seq.) and the regulations and policies of the Pennsylvania Public Utility Commission ("PUC" or the "Commission").

Q. How is your testimony organized?

A. Section I of this testimony provides an introduction and background information. Section II summarizes the purpose of my testimony. Section III discusses the test year period used to calculate the proposed revenue requirement. Section IV summarizes the Company's revenue requirement. Section V provides a detailed description of the computation of the revenue requirement and explains the determination of rate base. Section VI discusses the breakdown of revenues and operating expenses included in and excluded from the calculations, as well as the adjustments made to such revenues and operating expenses.

Section VII addresses compliance and regulatory considerations including the treatment of riders and surcharges within the revenue requirement. Section VIII is the conclusion.

Q. Are you sponsoring any exhibits in conjunction with your testimony?

A. Yes. I am sponsoring PPL Electric Exhibit DSD-1 for the Historic Test Year ("HTY") and Future Test Year ("FTY"), and FPFTY. I am also co-sponsoring Schedules D-4 through D-19 in Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Projected Future 1.

III. TEST YEAR

Q. What is the test year used to calculate the proposed revenue requirement?

A. The FPFTY used to calculate the proposed revenue requirement is the 12-month period ending June 30, 2027. The analysis reflects the Company's expected financial and operational conditions during that time. The test year was selected in accordance with Act 11 of 2012 and Act 40 of 2017, to align rates with anticipated future expenses and investments. Exhibits for the HTY, FTY, and FPFTY have been prepared using the same format and methodology. When referring to the exhibits, my testimony will focus on the FPFTY.

IV. SUMMARY OF REVENUE REQUIREMENT

Q. What is the basis for the Company's proposed revenue requirement?

A. The Company's filing is based on the cost of providing safe and reliable electric distribution service to Pennsylvania customers, excluding transmission and non-jurisdictional activities. The revenue requirement presents pro forma revenue, expense and

rate base data for the HTY ended June 30, 2025, the FTY ended June 30, 2026, and the FPFTY ended June 30, 2027. Data for the HTY was obtained from the Company's books and records. The FTY and FPFTY reflect the Company's budgeted operating income and expenses, adjusted to reflect the conditions anticipated in those periods. The Company's rate base includes the estimated net utility plant in service as of June 30, 2027.

Q. Please describe the methodology used to calculate the revenue requirement.

A. The revenue requirement reflects the Company's reasonable costs of providing distribution services, including a fair and reasonable return on investment in distribution infrastructure to provide that service. Costs that are recovered through continuing automatic adjustment clause mechanisms and existing non-base rate charges for distribution service and transmission service are excluded from the revenue requirement, while the costs recovered under other automatic adjustment clause mechanisms are being rolled into base rates as explained by PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13).

To present a distribution-only revenue requirement, all transmission plant, expenses, and revenues, as well as costs and revenues associated with existing non-base rate charges, are removed from the revenue requirement, per PUC requirements. PPL Electric Exhibit DSD-1 shows the removal of transmission related rate base, revenues, and expenses from "Total T&D Operations" of Schedule C-1 and the "T&D Pro Forma at Presents Rates" (column 5) of Schedule D-1 and reflect the roll-in of certain automatic adjustment clause mechanisms into base rates in the FPFTY. Costs are assigned to the correct function and class using business units and FERC accounts. The rate base for the FPFTY is developed by quantifying gross distribution plant expected to be in service as of

June 30, 2027, and associated accumulated depreciation. Adjustments are then made for working capital determined through a lead-lag study (see the direct testimony of Katelyn Arnold (PPL Electric St. No. 13)), accumulated deferred income taxes ("ADIT"), contributions in aid of construction ("CIAC"), customer advances, and customer deposits. The weighted average cost-of-capital ("WACC") using the Company's actual capital structure is applied to the resulting rate base to determine a fair return for investors.

Next, the operating revenues at current rates are adjusted for normalization and unbilled revenue. Operating expenses are normalized and adjusted for known and measurable changes. Depreciation and amortization are calculated on the projected plant balances using the depreciation rates as determined in a depreciation study (see the direct testimony of PPL Electric witness John Spanos (PPL Electric St. No. 11)). Lastly, income taxes are determined by using a blended Pennsylvania corporate tax rate (to account for the Pennsylvania corporate income tax phase down) and the federal rate after accounting for normalization, flow through adjustments, and deferred taxes. Income tax expense is then adjusted for excess deferred tax amortizations and investment tax credits amortizations (see the direct testimony of PPL Electric witness Andrew Elmore (PPL Electric St. No. 12)).

Analysis of the above inputs results in the revenue requirement needed to provide distribution service, including a fair and reasonable return on investment in distribution infrastructure to provide that service.

Q. Does the cost of service include costs incurred by PPL Corporation or its affiliates, on behalf of the Company?

A. Yes. PPL Corporation provides administrative functions through its service company subsidiary (i.e., PPL Services Corporation ("PPL Services")), which are allocated to PPL Electric based on the methods, allocations and requirements detailed in the PPL Corporation's Cost Allocation Manual (II-D-8). The cost of service for PPL Electric includes two types of affiliate charges from affiliates: (1) "direct charges" that are billed for costs incurred and work performed by personnel directly related to the Company; and (2) "common costs" that are allocated among the respective subsidiaries benefitting from the service based on the methods, allocations, and requirements detailed in the PPL's Cost Allocation Manual (II-D-8). Therefore, where applicable, costs incurred on behalf of, or allocated to, the Company are included in the HTY, FTY and FPFTY, as adjusted pursuant to the discussion in the direct testimony of PPL Electric witness Dennis Urban (PPL Electric St. No. 2).

Q. How are the costs that PPL Services and other affiliates incurred to perform services for PPL Electric reflected in the Company's cost of service calculations?

A. Those costs are incorporated into the rate base and operations and maintenance ("O&M") expense or other expense categories included in the test year's cost of service. In addition, the Company has included applicable charges from affiliates in the individual normalizing and known and measurable adjustments to the cost of service, to the extent that those adjustments also represent normalizing or known and measurable changes to the HTY, FTY and FPFTY cost of service.

Q. What evidence has the Company provided in this filing to demonstrate that the revenue requirement reflects the cost of serving customers, including capital costs, appropriate staffing levels, and prudent and efficient management?

A. As outlined herein and throughout the direct testimony accompanying the Company's rate case filing, PPL Electric's proposed increase in its operating revenues is necessary to provide the Company with a fair opportunity to earn a just and reasonable return of and on its investments to provide electric distribution service. In particular, the Company has provided evidence regarding the appropriateness and reasonableness of its budgeting process, the Company's policies to achieve cost efficiencies, the steps taken to ensure its staffing levels are appropriate and its compensation is market-based, the Company's approach to achieving operational effectiveness, and that the costs the Company bears are necessary for the provision of safe and reliable electric distribution service to customers. Further discussion on the Company's capital and O&M budgeting process can be found in the direct testimony of PPL Electric witness Dennis Urban (PPL Electric St. No. 2).

Q. What is the Company's proposed cost of service?

A. The Company's proposed operating revenues, including other operating revenues, to recover its cost of service is $1,422,171,692 (Schedule D-1, Column 8, Line 1 in Exhibit Fully Projected Future 1) including a weighted cost of capital of 8.56 percent on rate base of $5,817,887,791, as presented in Schedule C-1 of Exhibit Fully Projected Future 1.[1]

[1] There are negligible rounding differences between the FPFTY values in the revenue requirement model and the FPFTY values in the Allocated Cost of Service Study ("ACOSS") model.

Q. Are the proposed distribution rates designed to recover the Company's revenue requirement?

A. Yes. The Company's proposed distribution rates are designed to recover the Company's FPFTY revenue requirement, net of other operating revenue. A summary of the revenue requirement is provided on Schedule D-1 of Exhibit Fully Projected Future 1. This schedule reflects the required increase of distribution revenue, as well as the proposed rolling into base rates of the Competitive Enhancement Rider ("CER"), the Distribution System Improvement Charge ("DSIC"), the Tax Cuts and Jobs Act Temporary Surcharge ("TCJA"), and the Smart Meter Rider ("SMR") as well as amortization of excess ADIT. The budgeted operating revenue for PPL Electric, net of other operating revenues, before the reflection of the required increase, is $1,005,771,603, as shown on Schedule D-3, Line 6. The base revenue increase required is $356,271,009, as shown on Schedule D-1, Line 1. Thus, the total revenue requirement to be recovered through distribution rates (excluding other operating revenues) is $1,362,042,612, which includes revenues currently being recovered through riders of $53,469,710, for a net customer increase of $302,801,299.

Q. What is the proposed revenue deficiency in this proceeding?

A. Revenue deficiency is the shortfall between the amount of revenue a company currently collects through its rates and the amount it needs to recover its full cost of service, including operating expenses, capital costs, and a reasonable return. The proposed revenue deficiency in this proceeding is the difference between the current base revenue and the revenue requirement calculated by the Company, as summarized in Schedule D-1 of Exhibit Fully

Projected Future 1. The Company is seeking to address a revenue deficiency of $356,271,009 over the level of base revenue generated at current base distribution rates.

Q. Please summarize the other aspects of the Company's proposal.

A. Items that have been recovered through recovery mechanisms outside of base rates are excluded from the Company's HTY and FTY. Those items include the Act 129 Compliance Rider ("ACR"), the CER, the DSIC, Generation Service Charge ("GSC"), Merchant Function Charge ("MFC"), Purchase of Receivables ("POR"), the SMR, State Tax Adjustment Surcharge ("STAS"), Storm Damage Expense Rider ("SDER"), the TCJA, Transmission Service Charge ("TSC"), and Universal Service Rider ("USR"). The adjustment mechanisms for these items will continue to be utilized to recover the designated costs on a current, reconciling basis during the FPFTY, apart from the CER, SMR and TCJA, which the Company is proposing to include in base rates as discussed in the direct testimony of PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13). For the recovery mechanisms that are proposed to be rolled into base rates, the expenses are included in the calculation of operating income at present rates, and any related plant-in-service is included in rate base for the FPFTY. In accordance with statutory requirements, DSIC expenses are factored into the calculation of operating income at present rates, and the corresponding plant-in-service is incorporated into the rate base. Amounts currently recovered under the DSIC mechanism are included in the revenue deficiency in base rates. As of the effective date of new base rates established in this proceeding, the DSIC will be reset to zero.

The Company's revenue requirement is allocated among the rate classes based on the results of an allocated cost of service study ("ACOSS") and other considerations. The proposed distribution rates are designed to collect the proposed amount from each rate class based on test year billing units – such as the number of bills, kilowatts, billing demand, among others – as supported by the direct testimony of PPL Electric witness Bickey Rimal (PPL Electric St. No. 7).

V. COST OF SERVICE AND RATE BASE

Q. Have you prepared an exhibit to support your revenue requirement calculations?

A. Yes. The revenue requirement is supported by a cost-of-service analysis contained in Section D of Exhibit Fully Projected Future 1. This section of the exhibit includes supporting schedules for each component, including the normalizing and known and measurable adjustments to test year data.

Q. Please describe the organization of the supporting schedules contained within Section D.

A. Section D is organized in a series of schedules as follows:

Schedule D-1 – Operating Income Pro Forma at Present and Proposed Rates

Schedule D-2 – Adjustments to Income

Schedule D-3 – Adjustments to Operating Revenue

Schedule D-4 – Adjustment to Operating Revenues for Unbilled Revenue

Schedule D-5 – Adjustment to Wages and Benefits

Schedule D-6 – Adjustment for Rate Case Expense

Schedule D-7 – Adjustment for Economic Development Proposal

Schedule D-8 – Adjustment for Competitive Enhancement Rider Roll-in to Base Rates

Schedule D-9 – Adjustment for Deferred Storm Outage Costs

Schedule D-10 – Adjustment for Deferred IIJA-Related Incremental Expenditures

Schedule D-11 – Adjustment for Universal Service Rider (USR) Salaries

Schedule D-12 – Adjustment for Interest Expense on Customer Security Deposits

Schedule D-13 – Adjustment for Company Use Generation Supply Purchases

Schedule D-14 – Adjustment for Certain IT Expenditures Requested to Be Treated as Capital

Schedule D-15 – Adjustment to Annual Depreciation Expense

Schedule D-16 – Adjustment to Taxes Other Than Income Taxes

Schedule D-17 – Computation of Income Taxes

Schedule D-18 – Adjustment to Deferred Income Taxes

Schedule D-19 – Adjustment to Amortization of Deferred Investment Tax Credit

Q. Please describe Schedule D-1 "Operating Income Pro Forma at Present and Proposed Rates."

A. Schedule D-1 provides the computation of the revenue requirement for the FPFTY at present and proposed rates. The total amount per books in column (1) is determined by the

total transmission and distribution budget for the 12 months ending June 30, 2027, including riders. Column (2) shows the adjustment to the budget to eliminate specified riders. All related expenses that will continue to be recovered through riders, and not rolled into base rates, along with the corresponding operating revenues are removed in column (2), to develop a transmission and distribution operating income schedule, net of riders shown in column (3). The Company then adjusts for pro forma adjustments in column (4) to reflect the normalization of income and the impacts of known and measurable changes for transmission and distribution expenses to arrive at an adjusted transmission and distribution operating income at present rates in column (5). Column (6) presents only the distribution portion of the operating income regulated by the PUC. See PPL Electric Exhibit DSD-1 for the determination of the PUC jurisdictional pro forma revenue at current rates. Column (7) shows the projected revenue deficiency and corresponding increases in O&M expenses, taxes other than income taxes ("TOTI"), and income taxes that will result with the rate increase. The result in Column (8) of that schedule provides the operating income calculation at proposed rates.

As shown on Schedule D-1, the resulting operating revenue deficiency is $356,271,009. The operating revenue deficiency was computed by comparing the earned rate of return of 4.43 percent at current rates to the required rate of return of 8.56 percent and multiplying that difference by the rate base and grossing up that product for income taxes, gross receipts taxes, regulatory commission fees, and uncollectible accounts expense.

Q. Please explain Schedule D-2 "Adjustments to Income."

A. This schedule shows a summary of all the pro forma adjustments related to revenues, expenses, and taxes claimed by the Company. Further detail for each of these adjustments is found in Schedules D-3, Adjustments to Operating Revenue, and D-4, Adjustment for Unbilled Revenue.

Q. Please explain Schedule D-5 "Adjustment to Wages and Benefits."

A. The number of employees that PPL Electric employs can vary throughout any given year. This, in turn, impacts the wages and benefits incurred or projected for that period. Schedule D-5 annualizes transmission and distribution wages, payroll taxes, and benefits based on the number of T&D-related employees to be employed at the end of the test year, and the corresponding average monthly T&D-related wages per employee. The distribution segment receives an allocation of 91.63 percent of labor costs as determined by the allocated cost of service study (see direct testimony of PPL Electric witness Bickey Rimal (PPL Electric St. No. 7).

Q. Please explain Schedule D-6 "Adjustment for Rate Case Expense."

A. The Company has submitted Schedule D-6 to reflect the adjustment needed for expenses related to the filing of the distribution rate case. The adjustment shows the total rate case expense normalized over three years and offset by the amounts included in the budget.

Q. Please explain Schedule D-7 "Adjustment for Economic Development Proposal."

A. The adjustment on Schedule D-7 is made to reflect the expenses associated with the Economic Development Proposal discussed in the direct testimony of PPL Electric witness Jason Hunt (PPL Electric St. No. 21).

Q. Please explain Schedule D-8 "Adjustment for Competitive Enhancement Rider Roll-In to Base Rates."

A. The adjustment on Schedule D-8 is made to reflect the expenses associated with the Company's proposal to eliminate the Competitive Enhancement Charge and recover the expenses through base rates as discussed in the direct testimony of PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13).

Q. Please explain Schedule D-9 "Adjustment for Storm Costs."

A. The adjustment on Schedule D-9 is made to adjust for the amortization of the regulatory asset for storm damage expense incurred over the maximum amount permitted to be recovered through the SDER as discussed in the direct testimony of PPL Electric witness Katelyn Arnold (PPL Electric St. No. 13).

Q. Please explain Schedule D-10 "Adjustment for Deferred IIJA-Related Incremental Expenditures."

A. The adjustment on Schedule D-10 is made to adjust for the amortization of the regulatory asset for incremental expenditures incurred to prepare, apply, administer, and otherwise execute on Infrastructure Investment and Jobs Act ("IIJA") funding opportunities. For

additional information on this adjustment, please see the direct testimony of PPL Electric witness Sharon Leskowsky (PPL Electric St. No. 22).

Q. Please explain Schedule D-11 "Adjustment for Universal Service Rider Salaries."

A. The adjustment on Schedule D-11 is made to reflect the removal of salaries from distribution base rates. USR salaries are proposed to be recovered through the USR as discussed in the direct testimony of PPL Electric witness Lisa Norden (PPL Electric St. No. 18).

Q. Please explain Schedule D-12 "Adjustment for Interest Expense on Customer Deposits."

A. The adjustment on Schedules D-12 shows the adjustment for interest related to customer deposits for projects. For additional information on this adjustment, please see the direct testimony of PPL Electric witness Sharon Leskowsky (PPL Electric St. No. 22).

Q. Please explain Schedule D-13 "Adjustment for Company Use Generation Supply Purchases."

A. Beginning in 2011, PPL Electric began shopping for and purchasing its generation supply service from alternative energy suppliers for the facilities it owns, *i.e.*, offices, service centers, crew quarters, warehouses, etc. This schedule calculates the distribution operating expense for that portion of the generation supply costs that PPL Electric is expected to incur for its own use in the normal course of business.

Q. Please explain Schedule D-14 "Adjustment for Capital Treatment of Certain IT Expenditures."

A. PPL Electric is requesting capital treatment of certain information technology costs. For further discussion of this proposal, please see the direct testimony of Christopher Garrett (PPL Electric St. No. 3), and for additional information on this adjustment, please see the direct testimony of PPL Electric witness Sharon Leskowsky (PPL Electric St. No. 22).

Q. Please explain Schedule D-15 "Adjustment to Annual Depreciation Expense."

A. The Company engaged Gannett Flemming to perform a depreciation analysis, as discussed in the direct testimony of John J. Spanos (PPL Electric St. No. 11). The known and measurable adjustment to depreciation expense reflects the application of depreciation rates determined in the depreciation study to the utility plant in service balances at the end of the FPFTY. For additional information on this adjustment, please see the direct testimony of PPL Electric witness Sharon Leskowsky (PPL Electric St. No. 22).

Q. Please explain Schedule D-16 "Adjustment to Taxes Other Than Income Taxes."

A. The Company adjusted TOTI for known and measurable changes based on pro forma adjustments to the Pennsylvania Gross Receipts Tax ("GRT") and the Public Utility Realty Tax ("PURTA"). The GRT is calculated on tariff revenue including late charges with an adjustment for bad debts. PURTA is calculated on the taxable value of utility real property and is determined by the Commonwealth.

Q. Please explain Schedule D-17 "Computation of Income Taxes."

A. Schedule D-17 shows the Company's requested additional operating revenue from the proposed rate increase as well as an increase in uncollectible accounts, commission fees, and applicable GRT and income taxes related to the proposed rate increase. See the direct testimony of Andrew Elmore (PPL Electric St. No. 12) for a full discussion of income tax calculations in this application.

Q. Please explain Schedule D-18 "Adjustment to Deferred Income Taxes."

A. Schedule D-18 shows the adjustment for the annual provision of deferred income taxes due to accelerated depreciation and plant related basis adjustments.

Q. Please explain Schedule D-19 "Adjustment for Amortization of Deferred Investment Tax Credit."

A. The Company has chosen Option 2, the Cost-of-Service Reduction Method, to provide customers with the direct benefit of investment tax credits in the form of reduced tax expense in the cost of service. This schedule adjusts for the amortization of investment tax credits over the related asset's book life. Under this method, unamortized investment tax credits do not reduce rate base.

Q. How did the Company compute the rate base?

A. The Company's rate base calculation is provided in Schedule C-1. The Company computed its rate base in this proceeding using the balance at the end of the HTY, June 30, 2025, adjusted for certain items, including additions to and retirements from utility plant

(and associated accumulated depreciation and ADIT) relating to estimated plant in service additions through the end of the FPFTY, June 30, 2027, as discussed below.

The rate base amount includes utility plant in service, plus materials and supplies, and a cash working capital allowance. Deductions from rate base include accumulated depreciation, an ADIT liability, an income tax (i.e., "FAS109") regulatory liability, CIAC, customer advances, and customer deposits.

Q. Please discuss the computation of utility plant in service and other assets that are included in rate base.

A. Utility plant in service includes the Company's distribution property in-service, and an allocation of general and intangible plant that supports the distribution segment, as of the end of the HTY, the FTY and the FPFTY. Plant balances in the FTY and FPFTY include estimated plant additions (adjusted for retirements). The Company has excluded $10,170,680,090 of transmission property in-service which includes an allocation of general and intangible plant that supports the transmission segment as shown in PPL Electric Exhibit DSD-1, p. 5, Line 1.

Q. Please discuss the reflection of FTY and FPFTY plant additions in rate base.

A. The Company reflected estimated distribution plant additions and retirements for the FTY and FPFTY in its FPFTY rate base. The impacts of the plant additions and retirements have been reflected in the calculations of accumulated depreciation and ADIT.

Q. What adjustments did the Company make to the FPFTY utility plant in service to which depreciation rates were applied?

A. The Company adjusted utility plant in service by $25,879,855 to reflect the capital treatment of certain investments in information technology, which I mentioned previously.

Q. Please discuss the other materials and supplies balance in rate base.

A. The balance of other materials and supplies is the cost of inventory used in providing service. Rate base reflects the Company's HTY 13-month average of materials and supplies.

Q. What is the cash working capital allowance?

A. The cash working capital allowance of $16,775,207 was developed through a lead-lag study. This study is discussed in more detail in the direct testimony of Katelyn Arnold (PPL Electric St. No. 13).

Q. What are ADIT liability balances?

A. ADIT represents timing differences that arise between when items are recognized for financial accounting purposes and when they are recognized for tax purposes. Because the Company calculates income tax expenses for ratemaking purposes using financial accounting taxable income and statutory tax rates, PPL Electric recognizes those "book/tax" timing differences in rate base. The primary contributor to those timing differences is depreciation expense, which generally is recognized on an accelerated basis

for tax purposes as compared to its recognition for financial accounting purposes, resulting in an ADIT liability that reduces rate base.

Q. What normalizing adjustments did the Company make to ADIT?

A. ADIT was adjusted to reflect the proration of the accumulation of deferred income taxes over the FPFTY, pursuant to IRS normalization requirements. Furthermore, adjustments were made to increase ADIT by the balance in the reserve for uncertain tax positions ("UTP") associated with the book/tax timing differences.

Q. What known and measurable adjustment was made to ADIT?

A. As discussed above, ADIT was adjusted to reflect additional deferred taxes arising from differences in book and tax depreciation for FTY and FPFTY plant additions.

Q. Please discuss CIACs and customer advances.

A. The Company did not have any CIACs or customer advances as of the end of the HTY, therefore there is no reduction to rate base.

Q. Please discuss customer deposits.

A. Customer deposits at the end of the HTY of $6,553,654 are included as a deduction to rate base. Interest credited to customers is included as an operating expense in the computation of the revenue requirement.

VI. REVENUES AND OPERATING EXPENSES

Q. What schedule provides the calculations related to operating revenues?

A. Schedules D-3 and D-4 summarize the FPFTY revenues including adjustments for other normalizing items related to operating revenue and the removal of unbilled revenues.

Q. Please summarize the adjustments to revenue.

A. The Company adjusted book revenue to remove revenue from rider mechanisms from the HTY, FTY, and FPFTY. Further adjustments were made to remove transmission revenue in the HTY, FTY and FPFTY. Lastly, the Company made normalization and annualization adjustments to revenue and removed unbilled revenue to develop the FPFTY operating revenue used to calculate the revenue deficiency. Further discussion of the normalization and annualization adjustments is in the direct testimony of Charles R. Schram (PPL Electric St. No. 4). Unbilled revenue is removed to ensure only revenue billed is included in the analysis.

Q. Were adjustments made to Other Operating Revenue?

A. Yes. Other operating revenue was adjusted to remove other income related to riders and rent and other income related to the transmission segment.

Q. Please provide an overview of the cost-of-service calculations related to expenses.

A. The cost-of-service calculations related to expenses began with the expenses budgeted for the FPFTY. The Company made adjustments to remove expenses related to rider mechanisms in the HTY and FTY. Further adjustments were made to remove expenses that

support the transmission segment from HTY, FTY, and FPFTY. For the FPFTY, rider expenses were removed for riders that will not be recovered in base rates as previously described. Lastly, the Company made known and measurable adjustments to expenses. These adjustments are presented in Schedules D-5 through D-19 as previously described.

Q. What adjustments did the Company make to the FPFTY expenses as a result of the capital treatment of certain investments in information technology?

A. The Company currently records these investments as a regulatory asset that is amortized into O&M expense. To reflect the capital treatment, as proposed in this filing, the Company has reclassified the amortization expense from O&M to depreciation expense. A complete description of this investment is in the direct testimony of Christopher Garrett (PPL Electric St. No. 3).

Q. Please summarize the impact of the known and measurable expense adjustments proposed by the Companies.

A. The adjustment to remove expenses related to cost recovery riders that will remain outside of base rates resulted in a decrease of $1,390,478,283. Other known and measurable adjustments presented in Section D supporting schedules increased adjusted FPFTY operating revenues by $4,723,116 and increased operating expenses by $28,602,000, which net to a $23,878,884 decrease in operating income as shown on Schedule D-2 After these adjustments, $977,436,587 of revenue and $419,635,986 expenses were allocated to the transmission segment as shown on PPL Electric Exhibit DSD-1, thereby decreasing operating income by expenses requested for recovery in this proceeding.

Q. Are there any expenses that the Company is not seeking to recover and are therefore excluded from operating expenses?

A. Yes. The Company does not seek to recover amounts paid for membership dues to social and service organizations, as well as lobbying expenses.

Q. What is the total level of FPFTY operating expenses in the revenue requirement?

A. The total FPFTY level of operating expenses included in the Company's revenue requirement is $808,452,014 at present rates, which is shown on Schedule D-1.

Q. What additional information did you use to compute the revenue increase?

A. In addition to the test year operating expenses, the computation of the revenue deficiency required analyses of rate base, return on rate base, and income tax expense.

Q. Please discuss the income tax calculation presented in Schedule D-17.

A. The income tax calculation involved five steps. First, the Company calculated pre-tax operating income before interest expense for the FPFTY by deducting adjusted FPFTY expenses from adjusted FPFTY revenues. Pre-tax operating income before interest expense under current rates totaled $275,520,023 for the Company. Second, the Company calculated synchronized interest expense by applying the Company's weighted average cost of debt to rate base. That resulted in synchronized interest expense of $129,738,898. Third, the Company deducted synchronized interest expense from pre-tax operating income before interest expense to calculate state pre-tax income of $145,781,125. Fourth,

the Company adjusted for permanent temporary and flow through temporary differences to determine taxable income. Lastly, state and federal income tax expense were calculated by multiplying state pre-tax income by a blended statutory state income tax rate of approximately 7.17 percent for Pennsylvania, and the statutory income tax rate of 21.00 percent for federal income taxes. Further discussion of the tax adjustments made regarding the tax cost of service calculation can be found in the direct testimony of Andrew Elmore (PPL Electric St. No. 12). The resulting total state and federal income tax expenses for the distribution segment amounted to $18,071,354 for the FPFTY at present rates.

Q. Did you compute the return on rate base for revenue at current rates?

A. Yes. The return on rate base at current rates is 4.43 percent for the Company, as shown on Schedule C-1, Line 15 in Exhibit Fully Projected Future 1. Return on rate base equals after-tax net operating income divided by the rate base.

Q. What is the overall rate of return that the Company is requesting to include in the cost of service?

A. As shown on Schedule C-1, Line 17 in Exhibit Fully Projected Future 1, the proposed overall rate of return is 8.56 percent. This overall rate of return is presented in the direct testimony of PPL Electric witness Jennifer E. Nelson (PPL Electric St. No. 10) and is supported by the return on equity set forth in Ms. Nelson's direct testimony along with the cost of long-term debt and capital structure presented in the direct testimony of PPL Electric witness Julissa Burgos (PPL Electric St. No. 9).

Q. How did you compute the needed revenue increase?

A. The first step in computing the revenue increase needed, or revenue deficiency, is to compute the difference between the return on rate base for revenue at current rates, and the Company's cost of capital. The rate of return deficiency is 4.13 percent, which is calculated taking Schedule C-1, Line 17 less Line 15 in Exhibit Fully Projected Future 1. That difference is multiplied by the rate base to compute the net operating income ("NOI") deficiency.

The revenue increase required to produce the additional NOI of $240,562,527 is computed by grossing up the NOI deficiency to reflect income taxes, GRT, Commission expenses, and related uncollectible accounts expense on the additional revenue. The gross-up factor of 1.48 is computed to reflect an allowance for uncollectible accounts expense on the revenue deficiency, as well as income taxes, GRT, and Commission expenses. When multiplied by the NOI deficiency, the revenue deficiency, or required revenue increase, is computed to be $356,271,009.

VII. COMPLIANCE AND REGULATORY CONSIDERATIONS

Q. Are there any other matters that were considered when calculating the revenue requirement?

A. Yes. As part of this case, PPL Electric proposes to roll the following riders into base rates and eliminate or reset them as appropriate. This approach aligns with statutory requirements and regulatory precedents and ensures transparency and long-term rate stability.

Rider	Description
Competitive Enhancement Rider (CER)	Funded retail market enhancements and consumer education. Supported customer choice and competitive market participation. Proposal: Roll into base rates and eliminate the rider.
Distribution System Improvement Charge (DSIC)	Recovered costs for infrastructure improvements between rate cases. Enabled accelerated replacement of aging assets. Proposal: Roll into base rates and reset DSIC to zero, in compliance with Section 1307.
Tax Cuts and Jobs Act (TCJA) Rider	Passed through federal tax savings from the 2017 TCJA via a negative surcharge. Provided bill credits to customers; reconciled annually. Proposal: Roll into base rates and eliminate the rider, per PUC guidance.
Smart Meter Rider (SMR)	Recovers costs for smart meter deployment under Act 129. Funded infrastructure upgrades and customer interface improvements. Proposal: Roll into base rates and eliminate the rider.

Q. Does this conclude your direct testimony?

A. Yes, it does.

DANIEL S. DANE, CPA
PRESIDENT

Daniel S. Dane has more than 20 years of experience in the energy, utility, and financial services industries advising electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation, mergers and acquisitions, valuation, and regulatory accounting matters. Mr. Dane also provides expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy. Mr. Dane has an MBA from Boston College in Chestnut Hill, Massachusetts, and a BA in Economics from Colgate University in Hamilton, New York. Mr. Dane is also a certified public accountant.

- **REPRESENTATIVE PROJECT EXPERIENCE**

Ratemaking and Utility Regulation Assignments

Expert Testimony

Submitted expert testimony on behalf of utilities and other stakeholders in state and provincial administrative rate setting and merger approval proceedings regarding multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, valuation of energy and utility assets, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy.

Regulatory Advisory

Provided financial modeling, development of expert reports, and preparation of multiple rounds of testimony on behalf of U.S. and Canadian investor-owned electric, natural gas, and water utilities related to multiple aspects of the ratemaking process, including: performance-based ratemaking; cost of capital; ring fencing; revenue requirements and lead-lag studies/cash working capital; decoupling; prudence and cost recovery; capital tracker tariff mechanisms; cost allocation and shared services; merger approval; securitization and ratemaking policy.

Consulting assignments have included utility clients across the U.S. and Canada.

Financial Advisory Assignments

Competitive Solicitations & Asset Divestitures

Sell-side support for approximately $2 billion in generating asset transactions, including nuclear, natural gas, and coal generating facilities.

Buy-side due diligence support for U.S., Canadian, and international investors in electric and natural gas LDC utility operations, wind generation, natural gas pipeline facilities, and water/wastewater utilities.

Regulatory policy, ring-fencing, and merger impacts advisory services including expert testimony, provided to U.S. and Canadian investor-owned utilities.

Valuation Services

Developed Fairness Opinions issued by CE Capital Advisors, Inc. to Boards of Directors of companies entering into asset purchases and sales. Led valuation modeling on multiple energy-related valuation assignments using the Income Approach, Cost Approach, and Sales Comparison Approach.

Litigation Advisory Assignments

Prepared economic and valuation analyses and expert reports in proceedings related to contract disputes, takings claims, and bankruptcy proceedings. Clients include international diversified energy companies, regulated utilities, and bondholders.

Management and Operations Consulting Assignments

Performed prudence reviews, including contracting strategy reviews and assessments of project controls and oversight for developers of nuclear-generating capacity uprates and new nuclear facilities.

Performed operations and financial performance benchmarking and studies of productivity programs.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2004 – Present)
President and Vice Chair

CE Capital Advisors, Inc. (2004 – 2023)
A FINRA-Member broker-dealer subsidiary of Concentric Energy Advisors, Inc.

Ernst & Young (2000 – 2001, 2003 – 2004)
Staff Auditor and Database Management Associate

ZIA Information Analysis Group (1997 – 2000)

EDUCATION

Boston College
M.B.A., 2003

Colgate University
B.A., Economics, 1996

DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

Certified Public Accountant, 2004

Massachusetts Society of Certified Public Accountants, 2004
American Institute of Certified Public Accountants, 2011

PRESENTATIONS

"Regulatory Treatment of Timing Differences Related to Pension and OPEB Costs." Presented to the Ontario Energy Board, July 2016 (Docket No. EB-2015-0040).
"Financial Management and Capital Markets." University of Idaho Utility Executive Course, 2018.
"Increasing Shareholder Value through the Capital Markets." University of Idaho Utility Executive Course, 2015, 2016 and 2017.
"A Comparative Analysis of Return on Equity of Natural Gas Utilities" (with Jim Coyne and Julie Lieberman), presented to the Ontario Energy Association, June 2007.

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Arkansas Public Service Commission				
Liberty Utilities	02/23	The Empire District Electric Company	Docket 22-085-U	Return on Equity Capital Structure
Connecticut Public Utilities Regulatory Authority				
SJW Group and Connecticut Water Service, Inc.	12/18	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 18-07-10	Merger Impacts Cost of Debt and Credit Quality
SJW Group and Connecticut Water Service, Inc.	04/19	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 19-04-02	Merger Impacts Cost of Debt and Credit Quality
The United Illuminating Company	09/22	The United Illuminating Company	Docket No. 22-08-08	Multi-Year Rate Plan Revenue Requirements
The Southern Connecticut Gas Company and Connecticut Natural Gas Company	11/23	The Southern Connecticut Gas Company and Connecticut Natural Gas Company	Docket No. 23-11-02	Revenue Requirements
The United Illuminating Company	11/24	The United Illuminating Company	Docket No. 24-10-04	Revenue Requirements
Illinois Commerce Commission				
The Ameren Illinois Utilities	07/10	Central Illinois Light Company; Central Illinois Public Service Company; Illinois Power Company	Docket No.	Rate Base Adjustments Earnings Attrition

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Maine Public Utilities Commission				
The Maine Water Company	07/19	Application for Approval of Reorganization Pursuant to 35-A M.R.S. § 708	Docket No. 2019-00096	Merger Impacts, Customer Benefits, Public Interest
Unitil Corporation, Northern Utilities, Inc.	07/24	Request for Regulatory Approvals Related to a Merger of Bangor Natural Gas Company Into Unitil Corporation and Related Debt and Affiliate Arrangements (35-A M.R.S. §§ 707, 708, 901 & 902)	Docket No. 2024-00174	Utility valuation; Merger commitments; Rate base Valuation
Massachusetts Department of Public Utilities				
National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Performance-Based Rate Plan Revenue Requirement
National Grid	04/18	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Impact of the Tax Cuts and Jobs Act of 2017 Administrative and General Expense Allocations
The Berkshire Gas Company	05/18	The Berkshire Gas Company	D.P.U. 18-40	Revenue Requirement
National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120	Performance-Based Rate Plan Revenue Requirement
National Grid	11/23	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 23-150	Performance-Based Rate Plan Revenue Requirement

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Missouri Public Service Commission				
Liberty Utilities (Empire District Electric Company)	11/24	Liberty Utilities (Empire District Electric Company)	Case No. ER-2024-0261	Return on Equity Cost of Debt Capital Structure
New Hampshire Public Utilities Commission				
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Temporary Rates
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Revenue Requirement Step Adjustments
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Temporary Rates
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Multi-Year Rate Plan Revenue Requirement
Nova Scotia Utility Board				
Nova Scotia Power, Inc.	01/22	Nova Scotia Power, Inc.	M10431	Earnings Sharing Mechanism, Storm Rider, and Demand Side Management Rider
Oklahoma Corporate Commission				
Liberty Utilities Co.	02/22	Liberty-Empire	Cause No. PUD 202100163	Return on Equity Capital Structure
Liberty Utilities Co.	06/22	Liberty-Empire	Cause No. PUD 202100050	Winter Storm Funding and Cost Recovery
Ontario Energy Board				
Ontario Power Generation	05/16	Ontario Power Generation	EB 2016-0152	Cost of Capital: Equity Thickness

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Ontario Power Generation	12/20	Ontario Power Generation	EB 2020-0290	Cost of Capital: Equity Thickness
Hydro One Networks Inc.	08/21	Hydro One Networks Inc.	EB 2021-0110	Productivity Framework Review
Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	10/22	Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	EB-2022-0200	Cost of Capital: Equity Thickness
Ontario Energy Association, Coalition of Large Distributors and Ontario Power Generation	07/24	Generic proceeding commenced by the Ontario Energy Board to consider the cost of capital parameters and deemed capital structure to be used to set rates	EB-2024-0063	Cost of Capital (ROE, Cost of Debt, and Capital Structure); Carrying Costs on Regulatory Deferrals; Carrying Costs on Cloud Computing Deferrals
Oregon Public Utilities Commission				
Northwest Natural Gas Company d/b/a NW Natural	05/25	Northwest Natural Gas Company d/b/a NW Natural	UG 520	Future Test Year; Rate Base Development
Rhode Island Division of Public Utilities and Carriers				
PPL Corporation	11/21	PPL Corporation and PPL Rhode Island Holdings, LLC	D-21-09	Merger Impacts
South Dakota Public Utilities Commission				
Northern States Power Company-MN	06/11	Northern States Power Company-MN	EL 11-019	Return on Equity Capital Structure

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Vermont Public Utility Commission				
Vermont Department of Public Service	08/17	Joint Petition of NorthStar Decommissioning Holdings, LLC, NorthStar Nuclear Decommissioning Company, LLC, NorthStar Group Services, Inc., LVI Parent Corp., NorthStar Group Holdings, LLC, Entergy Nuclear Vermont Investment Company, LLC, and Entergy Nuclear Operations, Inc., to transfer ownership of Entergy Nuclear Vermont Yankee, LLC, and for certain ancillary approvals, pursuant to 30 V.S.A. §§ 107, 231, and 232	Docket No. 8880	Nuclear Facility Transfer Financial Capability and Credit Quality

LEAD-LAG AND CASH WORKING CAPITAL STUDIES

JURISDICTION	SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.
Regulatory Commission of Alaska	Golden Heart Utilities, Inc. and College Utilities Corporation	08/21	Golden Heart Utilities, Inc. and College Utilities Corporation	U-21-070 U-21-071
Regulatory Commission of Alaska	Golden Heart Utilities, Inc. and College Utilities Corporation	08/24	Golden Heart Utilities, Inc. and College Utilities Corporation	U-24-030 U-24-031
Connecticut Public Utilities Regulatory Authority	The United Illuminating Company	07/16	The United Illuminating Company	Docket No. 16-06-04
Connecticut Public Utilities Regulatory Authority	The Southern Connecticut Gas Company	06/17	The Southern Connecticut Gas Company	Docket No. 17-05-42
Connecticut Public Utilities Regulatory Authority	Connecticut Natural Gas Corporation	06/18	Connecticut Natural Gas Corporation	Docket No. 18-05-16
Kentucky Public Service Commission	Duke Energy Kentucky	06/25	Duke Energy Kentucky	2025-00125
Massachusetts Department of Public Utilities	National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170
Massachusetts Department of Public Utilities	National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120
Massachusetts Department of Public Utilities	National Grid	11/23	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 23-150
New Mexico Public Regulation Commission	El Paso Electric Company	05/20	El Paso Electric Company	Case No. 20-00104-UT
Public Utility Commission of Texas	El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831

JURISDICTION	SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.
Public Utility Commission of Texas	El Paso Electric Company	06/21	El Paso Electric Company	Docket No. 52195
Railroad Commission of Texas	Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	05/23	Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	Case No. 00013758
Railroad Commission of Texas	Atmos Energy Corporation, West Texas Division	10/24	Atmos Energy Corporation, West Texas Division	Docket No. OS-24-00018879 (West Texas)

PPL ELECTRIC UTILITIES CORPORATION

Rate Base and Rate of Return
12 Months Ended June 30, 2025
(Thousands of Dollars)

Line No.	Title of Account	Total T&D Operations (Exhibit C-1)	Less: T Operations	PPUC Jurisdictional
	Electric Plant			
1	Electric plant in service (C-2)	$ 17,239,085	$ (10,032,320)	$ 7,206,765
1a	Electric plant in service (C-2) (IT Pro-forma)	-	-	-
2	Reserve for depreciation (C-2)	4,079,195	(1,496,447)	2,582,748
2a	Reserve for depreciation (C-2) (IT Pro-forma)	-	-	
3	Net electric plant in service	13,159,890	(8,535,873)	4,624,017
	Additions			
4	Plant held for future use (C-3)	-	-	-
5	Total electric plant	13,159,890	(8,535,873)	4,624,017
	Working Capital			
6	Cash working capital (C-4)	(1,872)	15,010	13,138
7	Materials and operating supplies (C-5)	109,289	(37,143)	72,146
8	Total working capital	107,417	(22,134)	85,283
	Deductions			
9	Accumulated deferred taxes on income (C-6)	2,438,999	(1,283,496)	1,155,503
9a	Accumulated deferred taxes on income (C-6) (IT Pro-forma	-	-	
10	Customer advances for construction (B-1)	-	-	
11	Customer deposits (B-1)	6,554	-	6,554
12	Total deductions	2,445,553	(1,283,496)	1,162,057
13	Rate Base (net)	$ 10,821,754	$ (7,274,511)	$ 3,547,243
	Pro forma return at present rates			
14	Amount (D-1, col. 6)			$ 337,148
15	Percent			9.50%
	Pro forma return at proposed rates			
16	Amount (D-1, col. 8)			$ 300,097
17	Percent			8.46%

PPL ELECTRIC UTILITIES CORPORATION

Operating Income
Pro Forma at Present and Proposed Rates
Year Ended June 30, 2025
(Thousands of Dollars)

Line No.		(1) T & D Pro Forma at Present Rates (Exhibit D-1)	(2) Less: T Pro Forma at Present Rates	(3) PPUC Jurisdictional Pro Forma at Present Rates
1	Operating Revenues	$ 1,935,642	$ (854,451)	$ 1,081,192
	Operating Expenses			
2	Operation and Maintenance	487,355	(68,042)	419,313
3	Depreciation	375,777	(184,819)	190,958
4	Regulatory Debits/Credits	3,990	(0)	3,990
	Provision for Taxes			
5	Taxes Other Than Income	74,940	(3,322)	71,618
	Income Taxes			
6	Federal	76,262	(40,516)	35,746
7	State	23,240	(9,913)	13,327
8	Deferred Income Taxes	80,553	(71,542)	9,011
9	Investment Tax Credit	65	16	81
10	Total Taxes	255,060	(125,278)	129,782
11	(Gain)/Loss from Disposition of Utility Plant	-	-	-
12	Total Operating Expenses	1,122,182	(378,139)	744,043
13	Operating Income	$ 813,460	$ (476,312)	$ 337,148

PPL ELECTRIC UTILITIES CORPORATION

Rate Base and Rate of Return
12 Months Ended June 30, 2026
(Thousands of Dollars)

Line No.	Title of Account	Total T&D Operations (Exhibit C-1)	Less: T Operations	PPUC Jurisdictional
	Electric Plant			
1	Electric plant in service (C-2)	$ 18,702,492	$ (10,769,080)	$ 7,933,412
1a	Electric plant in service (C-2) (IT Pro-forma)	-	-	
2	Reserve for depreciation (C-2)	4,393,823	(1,650,834)	2,742,990
2a	Reserve for depreciation (C-2) (IT Pro-forma)	-	-	
3	Net electric plant in service	14,308,669	(9,118,247)	5,190,422
	Additions			
4	Plant held for future use (C-3)	-	-	-
5	Total electric plant	14,308,669	(9,118,247)	5,190,422
	Working Capital			
6	Cash working capital (C-4)	(4,929)	16,065	11,136
7	Materials and operating supplies (C-5)	109,289	(37,143)	72,146
8	Total working capital	104,360	(21,078)	83,282
	Deductions			
9	Accumulated deferred taxes on income (C-6)	2,559,432	(1,373,681)	1,185,751
9a	Accumulated deferred taxes on income (C-6) (IT Pro-forma)	-	-	
10	Customer advances for construction (B-1)	-	-	
11	Customer deposits (B-1)	6,554	-	6,554
12	Total deductions	2,565,986	(1,373,681)	1,192,305
13	Rate Base (net)	$ 11,847,043	$ (7,765,644)	$ 4,081,398
	Pro forma return at present rates			
14	Amount (D-1, col. 6)			$ 357,015
15	Percent			8.75%
	Pro forma return at proposed rates			
16	Amount (D-1, col. 8)			$ 347,327
17	Percent			8.51%

PPL ELECTRIC UTILITIES CORPORATION

Operating Income
Pro Forma at Present and Proposed Rates
Year Ended June 30, 2026
(Thousands of Dollars)

Line No.		(1) T & D Pro Forma at Present Rates (Exhibit D-1)	(2) Less: T Pro Forma at Present Rates	(3) PPUC Jurisdictional Pro Forma at Present Rates
1	Operating Revenues	$ 1,978,979	$ (917,558)	$ 1,061,421
	Operating Expenses			
2	Operation and Maintenance	408,289	(69,184)	339,105
3	Depreciation	413,853	(190,579)	223,274
4	Regulatory Debits/Credits	3,990	(0)	3,990
	Provision for Taxes			
5	Taxes Other Than Income	70,409	(2,333)	68,076
	Income Taxes			
6	Federal	69,693	(35,597)	34,096
7	State	19,236	(7,228)	12,008
8	Deferred Income Taxes	111,551	(87,679)	23,872
9	Investment Tax Credit	(31)	16	(15)
10	Total Taxes	270,858	(132,821)	138,037
11	(Gain)/Loss from Disposition of Utility Plant	-	-	-
12	Total Operating Expenses	1,096,989	(392,584)	704,406
13	Operating Income	$ 881,989	$ (524,974)	$ 357,015

PPL ELECTRIC UTILITIES CORPORATION

Rate Base and Rate of Return
12 Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Title of Account	Total T&D Operations	Less: T Operations	PPUC Jurisdictional (Exhibit BR-1)
	Electric Plant			
1	Electric plant in service (C-2)	$20,346,907	$ (10,170,680)	$ 10,176,227
1a	Electric plant in service (C-2) (IT Pro-forma)	25,880	-	25,880
2	Reserve for depreciation (C-2)	4,741,901	(1,487,624)	3,254,277
2a	Reserve for depreciation (C-2) (IT Pro-forma)	1,826	-	1,826
3	Net electric plant in service	15,629,060	(8,683,056)	6,946,004
	Additions			
4	Plant held for future use (C-3)	0	-	-
5	Total electric plant	15,629,060	(8,683,056)	6,946,004
	Working Capital			
6	Cash working capital (C-4)	1,014	15,761	16,775
7	Materials and operating supplies (C-5)	109,289	(37,143)	72,146
8	Total working capital	110,303	(21,382)	88,921
	Deductions			
9	Accumulated deferred taxes on income (C-6)	2,622,001	(1,417,606)	1,204,395
9a	Accumulated deferred taxes on income (C-6) (IT Pro-forma)	6,088	-	6,088
10	Customer advances for construction (B-1)	-	-	-
11	Customer deposits (B-1)	6,554	-	6,554
12	Total deductions	2,634,643	(1,417,606)	1,217,037
13	Rate Base (net)	$13,104,720	$ (7,286,832)	$ 5,817,888
	Pro forma return at present rates			
14	Amount (D-1, col. 6)			$ 257,449
15	Percent			4.43%
	Pro forma return at proposed rates			
16	Amount (D-1, col. 8)			$ 498,011
17	Percent			8.56%

Operating Income
Pro Forma at Present and Proposed Rates
Year Ended June 30, 2027
(Thousands of Dollars)

Line No.		(1) T & D Pro Forma at Present Rates (Exhibit D-1)	(2) Less: T Pro Forma at Present Rates	(3) PPUC Jurisdictional Pro Forma at Present Rates	(4) PPUC Jurisdictional Rate Increase	(5) PPUC Jurisdictional Pro Forma at Proposed Rates
1	Operating Revenues	$ 2,043,337	$ (977,436)	$ 1,065,901	$ 356,271	$ 1,422,172
	Operating Expenses					
2	Operation and Maintenance	501,190	(73,243)	427,947	6,974	434,922
3	Depreciation	490,002	(200,406)	289,596	0	289,596
4	Regulatory Debits/Credits	3,990	(0)	3,990	0	3,990
	Provision for Taxes					
5	Taxes Other Than Income	71,146	(2,299)	68,847	21,020	89,867
	Income Taxes					
6	Federal	14,884	(39,256)	(24,372)	63,947	39,575
7	State	(3,527)	(7,747)	(11,274)	23,767	12,493
8	Deferred Income Taxes	150,434	(96,702)	53,732	0	53,732
9	Investment Tax Credit	(31)	16	(15)	0	(15)
10	Total Taxes	232,906	(145,987)	86,919	108,734	195,653
11	(Gain)/Loss from Disposition of Utility Plant	-	-	-	0	0
12	Total Operating Expenses	1,228,088	(419,636)	808,452	115,708	924,160
13	Operating Income	$ 815,249	$ (557,800)	$ 257,449	$ 240,563	$ 498,011

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 7

Direct Testimony of Bickey Rimal

Topics: **Class Revenue Allocation**
Cost Allocation Studies

Dated: September 30, 2025

Direct Testimony of Bickey Rimal

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Bickey Rimal, and my business address is 1300 19th Street, Suite 620, Washington, DC 20036.

Q. By whom are you employed and in what capacity?

A. I am employed by Concentric Energy Advisors, Inc. ("Concentric") as a Vice President.

Q. Please describe your professional background and education.

A. I have over 15 years of experience in the utility industry. I hold a Bachelor of Arts degree from Colgate University. I hold a Masters in International Public Affairs with a focus on Energy Policy from the University of Wisconsin in Madison. I have provided expert testimony on cost allocation issues on multiple occasions for various electric, gas, water, and wastewater utility clients. A summary of my education and experience is provided as Appendix A.

Q. Have you presented expert testimony in other proceedings?

A. Yes. I have testified previously before the Regulatory Commission of Alaska, Arizona Corporation Commission, Connecticut Public Utilities Regulatory Authority, Indiana Utility Regulatory Commission, Maine Public Utilities Commission, Massachusetts Department of Public Utilities, Public Utilities Commission of Nevada, New York State Department of Public Service, and Nova Scotia Utility and Review Board.

Q. On whose behalf are you testifying?

A. I am testifying on behalf of PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), which is a wholly owned subsidiary of PPL Corporation.

Q. What is your assignment in this proceeding?

A. PPL Electric retained Concentric to conduct a fully allocated cost-of-service study ("ACOSS") to determine the embedded costs of serving its various retail electric distribution customers, and propose appropriate assignment of the proposed revenue requirement to each class. In this regard, I am sponsoring the jurisdictional cost of service study ("JCOSS") to allocate total PPL Electric system costs to the Federal and Pennsylvania Public Utility Commission ("PUC" or "Commission") jurisdiction, as well as the ACOSS that allocates the PUC Jurisdiction totals to the retail customer rate classes. Based on the results of these studies, I am also supporting the class revenue increase allocation.

Q. Please summarize the nature and purpose of your testimony.

A. My testimony addresses the Company's cost of service studies. First, I discuss the purpose of an ACOSS and describe the Concentric Cost of Service Model ("Concentric Model") used in conducting PPL Electric's electric cost of service studies.

Second, I discuss the various principles of cost allocation, factors that influence the cost allocation framework, and the underlying methodology and basis used in the Company's electric cost of service studies.

Third, I describe the studies of relative costs and other analyses employed to assign the various categories of plant and operation and maintenance ("O&M") expenses to the respective customer classes.

Fourth, I present the class-by-class rate of return results and corresponding revenue surpluses or deficiencies from PPL Electric's ACOSS. This presentation will include the resulting unit costs by class for customer, demand, and energy-related costs within the ACOSS.

Fifth, I describe the method used to apportion the Company's revenue deficiency to the various rate classes. In particular, I describe the principles and methods used to mitigate the impacts on those classes that would otherwise receive large rate increases if the unmitigated results of the ACOSS were to be used to apportion the revenue requirement and set the rates in this proceeding.

Q. Are you sponsoring any attachments?

A. Yes. I am sponsoring PPL Electric Exhibits BR-1 and BR-2 and portions of Parts II and IV of the filing requirements as noted on their indexes.

Q. Would you briefly describe the contents of PPL Electric Exhibits BR-1 and BR-2?

A. PPL Electric Exhibits BR-1 and BR-2 respond to Question 1 of Exhibit Regs., Part IV, Section E, and present fully distributed Pennsylvania jurisdictional costs of providing retail

distribution service to the various rate classes at both present and proposed rates. PPL Electric Exhibit BR-1 is based on costs and operating conditions for the fully projected future test year ("FPFTY") ending June 30, 2027. This exhibit provides a summary of the results, cost assignment and allocation detail, and a very detailed result of the studies. I have also included additional details regarding the methodology used for the studies. Further, PPL Electric Exhibit BR-2 provides the results of studies used to functionalize and classify certain distribution plant of the Company. These studies are based on distribution plant data as of the historic test year ("HTY") ending June 30, 2025. The results of these studies were applied to distribution plant data for the FPFTY.

II. ALLOCATED COST OF SERVICE STUDY

A. Introduction to ACOSS

Q. Please describe the general approach used to develop the ACOSS.

A. The purpose of the ACOSS in this proceeding is to allocate PPL Electric's PUC Jurisdictional overall revenue requirement to the various classes of service in a manner that reflects the relative costs of providing service to each class. This is accomplished through analyzing costs and assigning each customer or rate class its proportionate share of the utility's total revenues and costs within the test year. The results of these studies can be utilized to determine the relative cost of service for each customer class and help to determine the individual class's revenue responsibility. The results also provide useful guidance in terms of designing rates for each class.

To allocate costs to the various classes, I reviewed PPL Electric's expense and plant accounts and worked with various PPL Electric personnel to develop studies of the relative

costs of providing facilities and services for each rate class and analyzed the key factors that cause the costs to vary.

Q. Please describe the Concentric Model that was used in conducting the ACOSS filed in this proceeding.

A. PPL Electric has selected the Concentric Model to conduct the electric ACOSS in this general rate case. The same model was used in PPL Electric's last rate case at Docket No. R-2015-2469275. Concentric has developed a proprietary model for the purpose of conducting allocated cost of service studies, and Concentric is using that model for purposes of conducting the electric ACOSS in this rate case. A brief description of the Concentric Model is provided with this testimony as Appendix B.

B. Principles of ACOSS Preparation

Q. What is the guiding principle that should be followed when performing an ACOSS?

A. The fundamental principle underlying an ACOSS is that cost allocation should follow cost causation. Cost causation addresses the question of which customer or group of customers causes the utility to incur particular types of costs. To answer this question, it is necessary to establish a relationship between the services used by a utility's customers and the particular costs incurred by the utility in serving those customers.

Q. What are the steps to performing an ACOSS?

A. To establish the cost responsibility of each customer class, a three-step analysis of the utility's total operating costs must be undertaken. The three steps which are the predicate for an ACOSS are: (1) cost functionalization; (2) cost classification; and (3) cost allocation.

Q. Please describe cost functionalization.

A. The first step is cost functionalization, where the plant investment costs and operating expenses are categorized by the operational functions with which they are associated. PPL Electric's primary functional cost categories associated with electric service include Primary Distribution, Secondary Distribution, and Customer Accounts and Services. In addition, various categories of costs within the distribution function are assigned to separate sub-functions to the extent their costs vary in response to different customer class characteristics. Indirect costs that support these functions, such as General and Intangible Plant, and Administrative and General Expenses, are allocated to functions using allocation factors related to plant and/or labor ratios.

Q. Please describe cost classification.

A. The second step, cost classification, further separates the functionalized plant and expenses according to the primary driver of the costs. These factors are: (1) the number of customers; (2) the need to meet the peak demand requirements that customers place on the system; and (3) the amount of electricity consumed by customers. These classification categories have been identified, for purposes of the ACOSS, as (1) Customer Costs, (2) Demand Costs, and (3) Energy Costs, respectively.

Q. How are these three classification categories related to the amount of costs incurred by the Company?

A. *Customer* Costs are incurred to extend service to and attach a customer to the distribution system, meter any electric usage, and maintain the customer's account. Customer Costs are largely a function of the number of customers served and continue to be incurred whether the customer uses any electricity or not. They may include capital costs associated with minimum size distribution systems, services, meters, and customer billing and accounting expenses.

Demand Costs are capacity-related costs associated with plant that is designed, installed, and operated to meet maximum hourly or daily electric usage requirements, such as generating plants, transmission lines and substations, or more localized distribution facilities which are designed to satisfy individual customer maximum demands. Demand costs are fixed in nature and do not vary with the number of customers or the amount of energy that customers consume.

Energy Costs are those costs which vary with the amount of kilowatt hours ("kWh") sold to customers. For example, included in the instant study are costs associated with the administration of the default service program, which are classified as fuel-related and allocated to classes based on the amount energy consumed. However, except for this

specific cost, PPL Electric's costs are fixed with respect to energy usage. As a result, there are no costs classified as energy in the ACOSS.

Q. What is the process followed to appropriately classify costs as Customer, Demand, and Energy?

A. Usually, a determination of the classification of costs can be made simply by knowing the type of activities or assets that reside within a particular FERC account. In these instances, the entire account can be classified into a single category. However, for some FERC account functions, it is beneficial to conduct classification studies to determine which portion of an account is associated with each classification category. Further discussion of the classification studies used in PPL Electric's ACOSS is provided in the section discussing the studies of relative costs below.

Q. Please describe cost allocation.

A. The third and final step, cost allocation, is the allocation of each functionalized and classified cost element to the individual customer or rate class that causes the cost to be incurred. Customers generally are divided into customer classes based on the type and character of services that they require. Costs typically are allocated to these customer classes based on factors related to the number of customers and the amount of energy and capacity demanded by customers. For example, much of the plant and equipment cost depends upon the peak demand of the customers and these costs were allocated based on the peak demands of the rate class. Other portions of the cost depend upon the number of customers on the system, and these costs were allocated on a customer or weighted-

customer basis. In addition, certain variable production costs as well as fuel and purchased power costs primarily depend upon the amount of energy consumed by customers. These costs were allocated based on the amount of energy consumed, adjusted for losses of energy that occur across the transmission and distribution system.

Q. How do you then establish the fully allocated costs related to various utility services?

A. To establish these relationships, one must analyze a utility's electric system design, physical configuration and operations, its accounting records, and its system and customer load data. From the results of those analyses, methods of direct assignment and common cost allocation methodologies can be chosen for each of the utility's plant and expense elements.

Q. Please explain the term "direct assignment."

A. The term "direct assignment" means the assignment of costs to a specific customer or class of customers based on that customer's or class's exclusive identification with the particular plant or expense at issue. Usually, costs that are directly assigned relate to costs incurred exclusively to serve a specific customer or class of customer. Direct assignments best reflect the cost causative characteristics of serving individual customers or classes of customers. Therefore, in performing a cost of service study, one seeks to maximize the amount of plant and expense directly assigned to a particular customer or customer classes to avoid the need to rely upon other more generalized allocation methods. An alternative to direct assignment is an allocation methodology based on an analysis of factors that affect the relative costs of serving particular customer classes.

Q. What prompts the need to perform a study of the relative costs?

A. When direct assignment is not readily apparent from the description of the costs recorded in the various utility plant and expense accounts, further analysis must be conducted to derive an appropriate basis for cost allocation. For example, in evaluating the costs charged to certain operating or administrative expense accounts, it is customary to assess the underlying activities, the related services provided, and for whose benefit the services were performed.

Q. Is it realistic to assume that a large portion of the plant and expenses of a utility can be directly assigned to a specific customer or certain customer classes?

A. No. The nature of utility operations is characterized by the existence of facilities used jointly or commonly by multiple customers and classes. To the extent that a utility's plant and expenses cannot be directly assigned to customer classes, allocation methods based on cost causation must be derived to assign or allocate the remaining costs appropriately to the customer classes. The analyses discussed above facilitate the derivation of reasonable allocation factors based on cost causation for cost allocation purposes.

Q. Please explain the considerations relied upon in determining the cost allocation methodologies that are used to perform an ACOSS.

A. As stated above, to allocate costs within any cost of service study, the factors that cause the costs to be incurred must be identified and understood. The availability of data for use in developing alternative cost allocation factors is also a consideration. In evaluating any

cost allocation methodology, appropriate consideration should be given to whether it provides a sound rationale or theoretical basis, whether the results reflect cost causation and are representative of the costs of serving different types of customers, as well as the stability of the results over time.

III. PPL ELECTRIC'S JCOSS AND ACOSS

A. Sources of the Underlying Data

Q. What is the source of the cost data analyzed in PPL Electric's JCOSS and ACOSS?

A. All cost of service data was obtained from the Company's total cost of service (i.e., the base rate revenue requirement) contained in this general rate case filing for the FPFTY. Where more detailed information was required to perform various analyses related to certain plant and expense elements, the data were derived from the historical books and records of the Company and necessary information provided by relevant Company personnel.

Q. How did you determine PPL Electric's Pennsylvania jurisdictional costs?

A. PPL Electric's Pennsylvania jurisdictional costs were determined based on the JCOSS, which allocates the total cost of the Company between the Federal (transmission) and Pennsylvania (retail distribution) jurisdictions. Since PPL Electric's historic test year per books and its future and fully forecasted future test years per budget are at the combined transmission and distribution ("T&D") level, it is necessary to conduct a study to separate those costs between transmission and distribution. Section V of PPL Electric Exhibit BR-1 provides specific details regarding the assignment and allocation of the combined T&D

costs and the determination of the Pennsylvania jurisdictional distribution service revenue requirements, with a summary provided as Section III of the same exhibit. The method utilized for this jurisdictional study follows the same methods that are employed by PPL Electric when developing its quarterly earnings reports.

Q. How did you allocate PPL Electric's Pennsylvania jurisdictional costs to the individual rate classes?

A. I have used the results of the JCOSS as an input into the ACOSS to assign the Pennsylvania jurisdictional costs to the individual rate classes. Section II of PPL Electric Exhibit BR-1 presents the results of PPL Electric's ACOSS. Section IV of PPL Electric Exhibit BR-1 provides details regarding the assignment and allocation of Pennsylvania jurisdictional costs to the individual rate classes.

B. <u>Functionalization and Classification of Costs</u>

Q. How did you functionalize and classify PPL Electric's costs?

A. The process starts with the assignment of the Company's FERC accounts to a specific function. In some instances, the costs in an account are first split into separate functions or classifications if the costs in the account are incurred to perform more than one function, or the costs in an account can be said to vary significantly with respect to more than one factor. For example, the accounts for distribution system poles, towers and fixtures, and conductors and conduits have been separated into two functions: primary distribution and secondary distribution. In addition, these costs, as well as line transformers have been

further separated into demand and customer classifications. The functionalization and classification studies are provided as Section I of PPL Electric Exhibit BR-2.

Q. Please explain the primary-secondary study.

A. Since the costs associated with distribution facilities are not always identified in the financial accounting records as being Primary Distribution (480 V – 34.5 kV) or Secondary Distribution (< 480 V), the distribution costs in Accounts 364–367 have been assigned to Primary or Secondary distribution functions based on cost-related ratios that were developed from analyses of the distribution plant records.

Distribution poles were sub-functionalized between primary and secondary voltage using the information contained within the accounting system. The accounting system contained information regarding the investment and quantity of poles by voltage, and this information was used to determine the investment and quantity of poles that serve the primary system versus the secondary system. However, similar level detail by voltage was not available for conductors. As a result, special studies were conducted to sub-functionalize conductors between primary and secondary distribution.

Distribution conductors were functionalized between primary and secondary voltages by utilizing length of conductors and the replacement costs of conductors serving primary versus secondary distribution systems. Using PPL Electric's asset management system, the length of conductors carrying primary versus secondary voltage was obtained. For each conductor type, the length of the conductor was multiplied by the replacement cost of that conductor to obtain the total cost of that conductor type. For conductor types that are no longer used, a replacement conductor was identified, and the cost of that

replacement conductor was used in the analysis. Using the total costs of all conductors by voltage, the ratio of primary conductors to secondary conductors was calculated.

Q. Is the classification of certain distribution assets (i.e., poles, conductors, and line transformers) between customer and demand components consistent with past PPL Electric cost studies?

A. Yes. PPL Electric has consistently classified poles, conductors, and line transformers between customer and demand components. Similar to prior cases, I have continued to rely on the "minimum system" method to determine the customer component of these assets.

Plant and O&M costs related to production, transmission and distribution generally can be assigned directly to specific functions, but various indirect costs related to overhead such as intangible plant and general plant, as well as administrative and general expenses are allocated to functions using "internal allocators" that are based on the relative amount of certain costs that have been directly assigned to each function. The specific functionalization allocators used to assign overhead costs have been selected to reflect the type of direct costs that each overhead account generally supports.

Q. Please explain the Minimum System Study.

A. The costs associated with a distribution system are related to both the peak amount of load that the system is designed to deliver and the number of customers and premises that it is designed to serve. Consequently, it is appropriate to allocate a portion of the distribution system costs on a demand-related basis and a portion on a customer-related basis. To

classify a certain portion of the distribution system costs as demand-related or customer-related, a Minimum System Study was conducted which included an analysis for poles and an analysis for conductors. The minimum system analysis compares the cost of a hypothetical minimum system (i.e., a system sized to simply connect customers) to the total cost of the entire system. The minimum system cost represents the customer-related costs, whereas the total costs less the minimum system costs represent the demand-related costs (i.e., total cost is split between the customer component and the demand component).

The Primary and Secondary Analysis for poles described above provided the total cost and total count of primary and secondary poles. This total count of primary poles was multiplied by the embedded cost of a minimum sized primary pole to calculate the minimum system cost of primary poles. This was then compared to the total embedded cost of primary poles to determine the portion of primary poles that is customer-related and demand-related. A similar analysis was conducted for secondary poles.

The Primary and Secondary Analysis for conductors described above provided the total cost and total circuit miles of primary and secondary conductors. A hypothetical minimum system replacement cost was calculated by taking the total circuit feet of conductor associated with the primary system and multiplying it by the replacement cost of the minimum sized primary conductor. The minimum system replacement cost was then compared to the total system replacement costs to arrive at the customer related and

demand related costs for primary conductors. A similar analysis was conducted for secondary conductors.

Q. How were direct costs functionalized?

A. The direct costs of distribution plant and O&M expenses are directly assigned to their proper function and classification. O&M costs that are readily-identified with a specific function are assigned directly to the corresponding function. Distribution Supervision and Engineering expenses (Accounts 580 and 590) are allocated to functions using factors based on direct distribution operation labor and direct distribution maintenance labor. Miscellaneous Distribution Expense (Accounts 588) and Rents (Account 589) are allocated to distribution functions using factors based on total distribution plant.

Q. How did the ACOSS functionalize distribution-related O&M expenses?

A. In general, these expenses were functionalized and allocated based on the cost allocation methods used for the Company's corresponding plant accounts. This is based on the assumption that a utility's distribution-related O&M expenses are generally thought to support the utility's corresponding plant in service accounts. Put differently, the existence of particular plant facilities necessitates the incurrence of operating and maintenance cost (i.e., expenses by the utility to operate and maintain those facilities). Thus, the allocation basis for a particular expense account will be the same basis as that used to allocate the corresponding plant account.

Q. How are overhead costs functionalized?

A. Indirect plant costs are allocated to functions based on ratios derived from direct plant costs. For example, Intangible Plant and General Plant are assigned to functions using the "Direct Labor" allocator.

Administrative and General Expenses were allocated to various functions using two different allocators. First, Salaries, Office Supplies, Administrative Expenses Transferred, Outside Services Employed, Injuries and Damages, Employee Pensions and Benefits, and Maintenance of General Plant were allocated using the direct labor allocation factor. Second, Property Insurance, Regulatory Commission Expense, and General Advertising Expense were allocated using the plant-related ratios associated with each function.

Q. How were taxes other than income taxes assigned to functions?

A. All taxes, except for income taxes, were functionalized in a manner that reflects the specific cost associated with the particular tax expense category. Generally, taxes can be functionalized using the tax assessment method established for each tax category, (e.g., payroll, property, or sales taxes). Depending on the method of assessment, other taxes were assigned or allocated to functions using either: (1) direct labor ratios; or (2) plant ratios.

C. <u>Allocations to Rate Classes</u>

Q. What was the next step in the ACOSS?

A. After functionalizing and classifying the costs, the functionalized and classified costs were allocated to the individual rate codes or classes.

(1) Allocation of Demand-related Costs

Q. How were the demand-related costs allocated in the proposed ACOSS?

A. Consistent with prior PPL Electric rate case filings, I utilized a non-coincident peak demand method to allocate demand-related distribution system costs. "Non-coincident Peak" refers to the highest level of demand that an individual class experienced during the year or month. This non-coincident peak for a given class may coincide with the overall system peak but, generally, it occurs at other times than the system peak.

(2) Allocation of Customer-related Costs

Q. How have the customer-related costs been allocated in the ACOSS?

A. Because a significant portion of the distribution system costs are incurred simply to attach a customer to the system and are the same regardless of the amount of energy that the customer might consume, significant portions of the distribution system costs and customer-related costs are allocated to classes using allocators that are related to the number of customers in the class. However, because there generally is a very wide difference between the customer classes in terms of the level of customer-related costs required per customer, many of the allocations of customer-related costs are weighted to reflect the relative differences in the average cost per customer of providing customer-related facilities or services for particular rate codes or classes. Thus, customer-related costs, such as meters, service lines, and collection costs, are allocated based on the cost-weighted number of customers in each class. The billing and customer records costs are allocated based on the number of customers.

Q. How did you develop the meter allocator?

A. Every customer, except lighting customers, requires a meter, but Commercial and Industrial meters generally cost considerably more and require more equipment compared to Residential meters. For this reason, meter weights were developed for each customer class based on the number and type(s) of meters installed for each rate class and the associated costs of each type of meter. The analysis also accounted for the incremental cost associated with transformer rated meters. The total meter cost along with necessary equipment provided an estimate of the relative cost of providing metering service for each rate class. The relative-weight factor was then multiplied times the number of customers in the class to develop the meter allocation factors for the test year.

Q. How was the services allocator developed?

A. The service allocator is used to allocate the service-related cost contained in FERC Account 369. The service allocator was developed based on a sample of recent service installations. For each rate class, I was able to obtain the length and type of service installed using recent installation data from the Company. I calculate the total cost of service installation for each rate class by multiplying the length of each service installation by the replacement cost of that service type. I then calculated a cost per installation by each class and used this information to develop a weighting factor for each class. This weighting factor was ultimately used to develop the service allocator for the test year.

IV. RESULTS OF PPL ELECTRIC'S ACOSS

Q. Please describe the results of the ACOSS with respect to rate of return under the Company's rate classes.

A. The summary of the results of the ACOSS and the relative rates of return produced by each class for the FPFTY, are presented in PPL Electric Exhibit BR-1 and summarized in Table 1 below. As shown on line 23 on page 7 of this exhibit and table below, at present rates the ACOSS shows a wide variation in the rates of return by rate class.

Table 1: Rate of Return at Current Rates

Rate Class	Rate Code	Return at Current Rates	Relative Rate of Return
Residential	RS	4.32%	1.0
Residential-Thermal Storage	RTS	2.27%	0.5
Small General Service - Sec. Voltage	GS-1	4.03%	0.9
Large General Service - Sec. Voltage	GS-3	5.31%	1.2
Large General Service - 12 KV	LP-4	3.53%	0.8
Large General Service - 69 KV or Higher	LP-5	24.01%	5.4
Separate Meter General Space Heating Service	GH-2	4.50%	1.0
Street Lighting/Area Lighting	SL/AL	5.89%	1.3
Total System		**4.43%**	**1.0**

Q. What is the amount of the rate increase or decrease that each customer class would need in order for each class to produce the system average required rate of return?

A. Line 63 on page 9 of PPL Electric Exhibit BR-1 shows the amount of increase that would be required for each class to pay its fully-allocated cost of service under the proposed revenue requirement.

V. DESCRIPTION OF PROPOSED CLASS REVENUE REQUIREMENTS

Q. Have you examined the percentage rate increases that would be required for each rate class according to the ACOSS?

A. Yes. Line 5 on page 7 of PPL Electric Exhibit BR-1 presents normalized base rate revenues that PPL Electric can expect to recover from each rate class at current rates, while Line 62 on page 9 of that exhibit shows the allocated cost of service for each class. Column F on page 16 shows the percentage increase/decrease in base rates that would be required if unmitigated ACOSS results were to be applied. Even though the goal is to move all rate classes to their cost of service, the Company considered affordability for each of the customer classes and determined that the percentage rate increases experienced by individual rate classes should be mitigated to moderate the impacts on individual rate classes.

A. Mitigation of Class Impacts

Q. How did you go about mitigating the class rate increases?

A. The proposed revenue allocation to each rate class was derived based on discussion with the Company. The criteria used for the proposed revenue allocation are: (1) impose an increase cap of 1.5 times the overall system increase to any rate class; and (2) no rate class receives a rate reduction. I believe that this approach reduces the inter-class subsidies and moves classes closer to their cost of service, while ensuring that impacts on any one particular class is moderated and gradual.

Q. Please describe the results of your mitigation approach.

A. Column P on page 17 of PPL Electric Exhibit BR-1 shows the final mitigated revenue requirement by rate class. The pro forma rates of return that would be generated by each rate class at the proposed mitigated revenue requirements are shown on column Q on page 17 of PPL Electric Exhibit BR-1. The table below summarizes the revenues at present rates, revenues based on ACOSS and proposed mitigated revenue requirement by rate class.

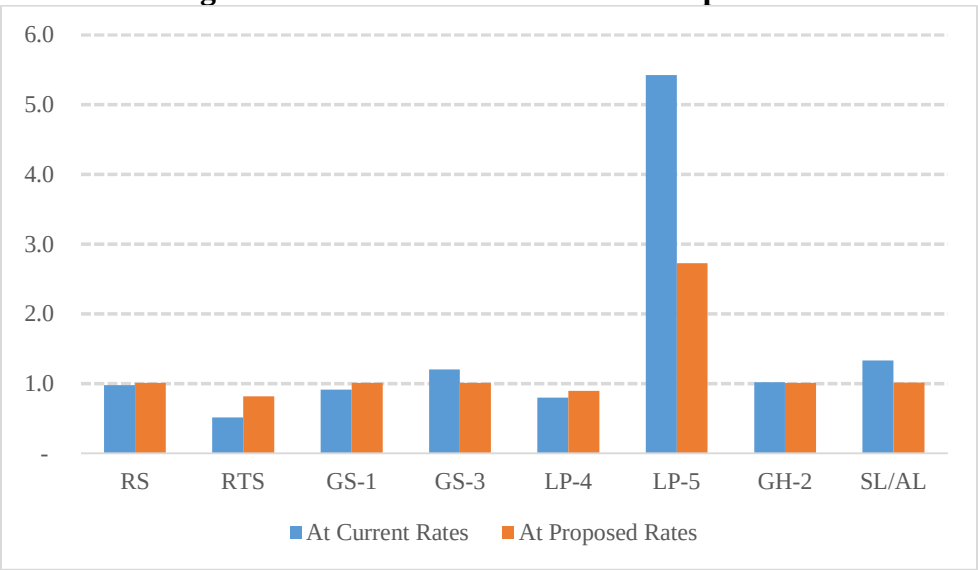
Table 2: Revenues at Present and Proposed Rates

Rate Class	Rate Code	Revenue at Current Rates	Revenue Requirement based on ACOSS	Mitigated Revenue Requirement	ACOSS Increase (%)	Mitigated Increase (%)
Residential	RS	$718,787,174	$969,168,276	$972,760,160	34.83%	35.33%
Residential-Thermal Storage	RTS	$7,930,469	$13,351,425	$12,071,032	68.36%	52.21%
Small General Service - Sec. Voltage	GS-1	$78,435,579	$107,441,939	$107,788,638	36.98%	37.42%
Large General Service - Sec. Voltage	GS-3	$128,618,149	$169,637,439	$170,381,820	31.89%	32.47%
Large General Service - 12 KV	LP-4	$38,791,942	$63,254,109	$59,045,537	63.06%	52.21%
Large General Service - 69 KV or Higher	LP-5	$1,940,349	$1,325,612	$1,940,349	-31.68%	0.00%
Separate Meter General Space Heating Service	GH-2	$1,301,175	$1,771,840	$1,777,874	36.17%	36.64%
Street Lighting/Area Lighting	SL/AL	$24,366,203	$30,491,845	$30,677,073	25.14%	25.90%
Total System		$1,000,171,041	$1,356,442,484	$1,356,442,484	35.62%	35.62%

Q. Does your proposed mitigation improve the relative rate of return from each class?

A. Yes. I compared the index of rate of return by class at present and proposed rates. As the graph below indicates, the index of return improves for each rate class under the proposed mitigated rates as compared to the present rates.

Figure 1: Relative Rate of Return Comparison



VI. SUPPORT FOR RESIDENTIAL CUSTOMER CHARGE

Q. Have you performed any analyses to determine the customer-related costs for the residential and small commercial class?

A. Yes. Using the results of the ACOSS, I have determined the customer-related costs per customer per month. I isolated the costs that were classified as being customer-related for RS and GS-1 customer class and calculated a per unit cost by dividing that total cost by the number of bills in each class. The table below presents the build-up of the customer unit cost by function.

Table 3: Customer Cost Build-up

Function	RS	GS-1
Deposits and Advances	-$78,001	-$60,237
Distribution Primary	$231,718,896	$26,207,249
Distribution Secondary	$70,009,993	$7,918,082
Line Transformers	$22,324,026	$2,524,832
Services	$74,274,570	$8,656,757
Meters	$35,161,156	$6,370,987
Lighting	$0	$0
Meter Reading	$8,767,619	$991,612
Customer Service	$92,367,142	$9,104,365
Billing and Collections	$135,799,807	$14,436,672
Total Customer-Related Costs	**$670,345,209**	**$76,150,319**
Annual Bills (Customer Count * 12)	$15,603,324	$1,769,083
Unit Costs ($/Bill)	**$42.96**	**$43.05**

Q. What level of customer charge is supported by the ACOSS?

A. As shown by the table above, the ACOSS supports customer charges of $42.96 and $43.05 for RS and GS-1 classes, respectively.

Q. Is the Company proposing to recover all customer-related costs in the proposed customer charge?

A. No, as discussed in more detail in PPL Electric witness Steven Wishart's testimony (PPL Electric St. No. 8), the Company is proposing to only recover a portion of the customer-related costs in the customer charges for Rate Schedules RS and GS-1, even though the ACOSS provides justification for higher customer charges.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BICKEY RIMAL
VICE PRESIDENT

Mr. Rimal has over 17 years of progressive experience in the energy and environmental sector. He is a testifying expert on matters related to cost of service and rate design, and has contributed to engagements related to energy market assessments, valuations of energy assets, and utility performance benchmarking. His work often involves financial modeling, statistical analysis, and regulatory research. Mr. Rimal has provided expert testimony on cost allocation issues on multiple occasions on behalf of electric, natural gas, water, and wastewater utilities. He has extensively used Concentric's Excel-based macro-driven Allocated Class Cost-of-Service ("ACCOS") model for various electric, gas, and water utility clients, modifying and updating the model as needed to suit the specific needs of the clients. Mr. Rimal has a Masters in International Public Affairs with a focus on Energy Policy from the University of Wisconsin in Madison. Prior to enrolling in the graduate program, Mr. Rimal worked at a global energy and environmental consulting firm for three years. While there, Mr. Rimal was extensively involved in projects dealing with policy design and implementation, economic impact analysis, regulatory evaluation, and environmental risk assessment.

REPRESENTATIVE PROJECT EXPERIENCE

Regulatory Proceedings and Litigation Support

Mr. Rimal has been involved in projects dealing with all aspects of regulatory ratemaking process. Mr. Rimal has extensively used Concentric's excel-based macro driven Allocated Class Cost-of-Service ("ACCOS") model for various utility clients. He has modified and updated the model as needed to suit the specific needs of the clients.

Representative engagements have included:

- Conducted various cost allocation studies, functional studies, and minimum system studies and filed testimony supporting those studies for a vertically integrated Midwest electric utility.
- Supported the development of an allocated class cost of service study and rate design for another vertically integrated Midwest electric utility. Mr. Rimal was directly involved in conducting special cost allocations and functional studies; developing cost of service studies; designing the rates and calculating the associated bill impacts.
- Supported the development of an allocated class cost of service study and rate design for a distribution only electric utility in Pennsylvania. Mr. Rimal modified Concentric's ACCOS model to incorporate three distinct test years simultaneously and automated the results creation process.
- Responsible for the development of various cost allocation studies for two electric utilities in New York as part of the cost of service study.

- Supported the developed revenue requirement model to comply with a new performance based formula ratemaking process for a Midwest electric utility.
- Supported cash working capital studies on multiple cases by conducting billing lag analysis involving extremely large data sets utilizing SPSS and R software.
- Created model in R to statistically compare hourly load data between two distinct types of meters to assist a utility in its load research program.
- Created an excel based benchmarking model that have been used on multiple occasions to assess performance of several utilities against various peer groups.
- Supported the development of a rate model to calculate the annual cost of service rates as well as a levelized rate for conversion of an oil pipeline into a natural gas pipeline.

Market Assessment and Asset Optimization Review

- Involved on projects, with two different gas utilities in the Northwest, that forecasted the evolution of demand for compressed natural gas and liquefied natural gas in the transportation sector in their respective territories. Mr. Rimal developed models to analyze the market penetration of different transportation fuels under various fuel price spread scenarios and other market dynamics.
- Estimated the impact on electricity prices due to pre-mature closure of certain nuclear facilities using regression analysis. Validated the price impacts by analyzing the generation supply curve for the location in question.
- Annual assessment of asset manager's performance on multiple occasions by conducting asset optimization analysis of client's natural gas portfolio consisting of both transportation and storage assets.

Valuation

- Created a Discounted Cash Flow ("DCF") model to value a generic regulated natural gas local distribution company ("LDC"). The model was customized to create valuation for any LDC covered by SNL Financial by automating the data retrieval process from SNL based on user input. The model had an added functionality of triggering a revenue enhancement when the earned ROE was outside certain pre-established thresholds.
- Created Discounted Cash Flow ("DCF") models to assess the profitability of various generic units operating in the New York Control Area for NYISO.

Capacity Price Forecasting

- Updated and modified Concentric's Capacity model used to forecast capacity prices for various regions within NYISO based on existing and planned generation, planned retirements, transmission constraints, market mitigation rules, gross and net CONE estimates, and other relevant demand curve parameters.

Relevant ICF Experience

- While at ICF, Mr. Rimal was part of a team that assisted the EPA's Clean Air Market Division (CAMD) in analyzing the effect of environmental policies on power generation sector. As a part of this effort, he was significantly involved in executing as well as maintaining and updating the Technology Retrofit and Updating Model (TRUM). The TRUM model simulates the action of the electric utilities industry under a multi-pollutant emissions trading program.
- Assisted in the creation of an excel model that assessed the impacts of GHG mitigation policies on the competitiveness of the US manufacturing industries.
- Provided support to the Hours of Service regulation by analyzing different crash related data to identify main causes of fatigue among drivers by utilizing logistic regression models.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2011 – Present)
Vice President
Assistant Vice President
Senior Project Manager
Project Manager
Senior Consultant
Consultant
Assistant Consultant
Associate

ICF International (2006 – 2009)
Associate
Analyst
Research Assistant

EDUCATION

University of Wisconsin – Madison
M.A., International Public Affairs, 2011

Colgate University
B.A., Chemistry, Colgate University, 2006

ARTICLES AND PUBLICATIONS

Nemet Gregory F., Braden Peter, Cubero Ed, Rimal Bickey. Four decades of multiyear targets in energy policy: aspirations or credible commitments? WIREs Energy Environ. 2014, 3: 522-533.

AVAILABLE UPON REQUEST

Extensive client and project references, and specific references.

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
The Regulatory Commission of Alaska				
Golden Heart Utilities, Inc. and College Utilities Corporation	2024	Golden Heart Utilities, Inc. and College Utilities Corporation	Docket Nos. U-24-030 and U-24-031	Embedded Cost of Service and Rate Design; Weather Normalization Adjustment
Arizona Corporation Commission				
Epcor Water Arizona Inc.	2020	Epcor Water Arizona Inc.	Docket No. WS-01303A-20-0177	Embedded Cost of Service, Rate Design and Rate Consolidation; Weather Normalization Adjustment
Epcor Water Arizona Inc.	2022	Epcor Water Arizona Inc.	Docket No. WS-01303A-22-0236, et al.	Embedded Cost of Service, Rate Design, and Rate Consolidation
Epcor Water Arizona Inc.	2024	Epcor Water Arizona Inc.	Docket No. WS-01303A-24-0130	Embedded Cost of Service and Rate Design
Connecticut Public Utilities Regulatory Authority				
The Connecticut Water Company	2021	The Connecticut Water Company	Docket No. 20-12-30	Allocated Cost of Service, Rate Design and Rate Consolidation
The United Illuminating Company	2022	The United Illuminating Company	Docket No. 22-08-08	Allocated Cost of Service and Rate Design
Connecticut Natural Gas Corporation and The Southern Connecticut Gas Company	2023	Connecticut Natural Gas Corporation and The Southern Connecticut Gas Company	Docket No, 23-11-02	Allocated Cost of Service and Rate Design
The United Illuminating Company	2024	The United Illuminating Company	Docket No. 24-10-04	Allocated Cost of Service and Advanced Rate Design
Indiana Utility Regulatory Commission				
Northern Indiana Public Service Co.	2015	Northern Indiana Public Service Co.	Cause No. 44688	Cost Allocation
Northern Indiana Public Service Co.	2018	Northern Indiana Public Service Co.	Cause No. 45159	Cost Allocation

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Indianapolis Power & Light Co.	2019	Indianapolis Power & Light Co.	Cause No. 45211	Cost Allocation as it relates to a Special Contract
AES Indiana	2023	AES Indiana	Cause No. 45911	Embedded Cost of Service and Rate Design
Duke Energy Indiana	2024	Duke Energy Indiana	Cause No. 46038	Minimum System Study
AES Indiana	2025	AES Indiana	Cause No. 46258	Embedded Cost of Service and Rate Design
Maine Public Utilities Commission				
Central Maine Power Company	2022	Central Main Power Company	Docket No. 2022-00152	Embedded Cost of Service Study
Massachusetts Department of Public Utilities				
Boston Gas Company d/b/a National Grid	2020	Boston Gas Company d/b/a National Grid	DPU 20-120	Embedded Cost of Service and Rate Design
The Berkshire Gas Company	2022	The Berkshire Gas Company	DPU 22-20	Embedded Cost of Service
Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty	2025	Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty	DPU 25-85	Embedded Cost of Service and Rate Design
Public Utilities Commission of Nevada				
Great Basin Water Co.	2024	Great Basin Water Co.	Docket No. 24-12003	Embedded Cost of Service, Rate Design, and Rate Consolidation
New York State Department of Public Service				
New York State Electric & Gas Corporation, and Rochester Gas and Electric Corporation	2022	New York State Electric & Gas Corporation, and Rochester Gas and Electric Corporation	Case 22-E-0317	Embedded Cost of Service
National Fuel Gas Distribution Corporation	2023	National Fuel Gas Distribution Corporation	Case 23-G-0627	Embedded Cost of Service
St. Lawrence Gas	2024	St. Lawrence Gas	Case 24-G-0668	Embedded Cost of Service and Rate Design

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
New York State Electric & Gas Corporation, and Rochester Gas and Electric Corporation	2025	New York State Electric & Gas Corporation, and Rochester Gas and Electric Corporation	Cases 25-E-0375, 25-G-0378, 25-E-0379, and 25-G-0380	Embedded Cost of Service and Standby Rate Design

Attributes of the Concentric Class Cost of Service Model

The Concentric Energy Advisors ("Concentric") allocated cost of service model (the "Model") contains many features that promote ease of use, efficiency and adaptability. These include:

- **Information linked, not transferred** – Rather than transferring or copying tables of data between worksheets, the Concentric model uses the linking capabilities of the software to directly reference information in one area that is used later in the cost of service process.

- **Color Coding** – Cells are shaded specific colors to indicate factor related inputs, data related inputs, data transferred from another worksheet, data checking and formulas that shouldn't normally be modified.

- **Expandable customer class specification** – The model is configured to allow up to 19 rate classes. Additional customer classes can be created with minor modifications to the model.

- **Centralized inputs** – Instead of having external input data located throughout the model, inputs have been centralized to three worksheets. This has been done to simplify data entry and to help prevent the user from forgetting to update information in a particular file or worksheet.

- **Automated functionalization, classification, and allocation** – The model automatically changes the allocation percentages whenever the user changes a functionalization, classification, or allocation factor of an account. There is no need to recode the allocation percentages or change cell formulas.

- **Cost tracking** – Costs can be tracked on a functional basis allowing for the calculation of functional revenue requirements and functional unit rates. Additional functional categories can be created with minor modifications to the model.

- **User-friendly buttons for running macros** – Instead of having to remember commands to run the macros to calculate the model and print various pages, the macros run off of clicking buttons in CONTROLS.

Concentric COS: Overview of Important Concepts

A. Worksheet overview

The Model contains 14 worksheets as follows:

1. CONTROLS – Contains buttons to run the macros to calculate the model and print various worksheets.

2. INPUTS – Provides for the user to specify customer classes, functional factors and classification factors.

3. CLASSIFIERS – Contains areas for data input of external classifiers based on user specified classifications on the INPUTS worksheet.

4. EXTERNAL – Contains areas for data input of user specified external allocators.

5. INTERNAL – Provides for the specification of internal allocation factors.

6. ACCOUNTS – Contains sections for the user to specify plant and expense information by account for the test year. The user can assign functions, classification,n and allocation factors to the various cost elements in this sheet.

7. CLASS – Takes line item cost data and factor information from ACCOUNTS and spreads them out over classification factors.

8. FUNCALLOC – Takes cost data from CLASS and spreads it out to functional/allocation factor categories.

9. CLASS ALLOC – Takes the functional/allocated plant and expense totals and spreads them to customer classes.

10. ACCT DETAIL – Shows, by account, the allocation factor used and the resulting allocation of costs by rate class and cost classification.

11. ACCTFAC – Calculates the factors needed for ACCT DETAIL.

12. REV REQ – The REV REQ sheet calculates the income tax as needed for the SUMMARY. Taking specific lines of data from CLASSALLOC and INPUTS, it calculates income taxes based on the fully functionalized, classified, and allocated costs.

13. SUMMARY – Summarizes results of functionalization, classification and allocation of data into total cost of service, functional rate base, functional revenue requirements and unit costs at equalized rates of return.

14. ErrorCheck – Produce a report of error conditions by row from four worksheets.

B. Explanation of functional/allocation factors

One of the ways the revised model has achieved efficiencies while tracking functionalization is through the use of combined functional/allocation factors for grouping costs before spreading to customer classes.

In ACCOUNTS all cost items that are not assigned an internal factor are assigned a functional factor, classification factor, and allocation factor by which the cost will be distributed to the customer classes. Each cost item is carried into CLASS, which separates each cost into the assigned classification categories (e.g., 100% to DEM) and a macro creates the functional/allocation factor combinations for each cost item. These combinations are the name of the functional factor, an underscore, and the name of the allocation factor (e.g., F_PRODU_CP) assigned to that cost item. At the top of FUNCALLOC there are column headings which contain all of the possible functional/allocation factor combinations. Each cost item is then carried into FUNCALLOC and the portion of the costs associated with each functional/allocation factor is entered into the correct column. The rate base and expense totals in each functional/allocation factor column are pulled into CLASSALLOC, where the grouped costs are split into customer classes based on the allocation factor portion of the combined functional/allocator. The functionalization factor portion of the combined functional/allocation factors allows for subtotaling rate base and expenses by function that will be used throughout the rest of the model. Therefore, tracking grouped costs using the functional/allocators allows for calculating functionalized revenue requirements and unit costs.

All external and internal allocation factors must be assigned a name. In addition, each external allocation factor must be assigned a classification. Use of an unnamed allocation factor will cause an error condition which will be flagged in the orange "Check" column and reported on the ErrorCheck worksheet when the user runs the error check macro. Using an allocation factor in a different classification column on ACCOUNTS than that specified for the allocator on EXTERNAL may cause an error condition. To avoid any potential problems do not use allocator for more than one classification. Instead, create a second allocator with a different name. There are no problems that occur if an allocator on EXTERNAL or INTERNAL is not used. However, creating unnecessary allocation factors expands the size of the model.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 8

Direct Testimony of Steven W. Wishart

Topics: **Rate Design**
Standby Service Tariff (Rule 6 and 6A)
Proof of Revenues
Proposed Rates
Bill Impacts

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name, position, and business address.

A. My name is Steven W. Wishart. I am an Assistant Vice President with Concentric Energy Advisors, Inc. ("Concentric"). My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752.

Q. Please describe your educational background and professional experience.

A. I hold a Bachelor of Science in Finance and a Master of Science in Resource Economics from the University of Arizona, and I have completed all coursework toward a Ph.D. in Applied Economics at the University of Minnesota. I have worked in the energy industry for more than 20 years. Prior to joining Concentric in 2023, I worked at Xcel Energy for nearly two decades, where I held leadership roles in Pricing and Regulatory Analytics as well as Resource Planning. In those positions, I was responsible for rate design, cost allocation, forecasting, and resource planning analyses in support of numerous regulatory filings. In my current role at Concentric, I advise utilities and other energy sector clients on rate design, cost allocation, affordability, and related regulatory matters.

Q. Have you previously testified before regulatory commissions?

A. Yes. I have testified in more than 35 proceedings before state commissions and the Federal Energy Regulatory Commission on topics including rate design, class cost of service, affordability, and resource planning.

Q. On whose behalf are you presenting this testimony?

A. I am presenting this testimony on behalf of PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to describe and support PPL Electric's proposed rate design in this proceeding. My testimony explains how the Company has applied well-established ratemaking principles—cost causation, gradualism, customer understanding, and administrative feasibility—to design fair, reasonable, and understandable rates for all customer classes. I also explain how the results of the Allocated Cost of Service Study ("ACOSS") inform the proposed rates, provide the required proof of revenues and bill impact analyses, and present the Company's proposals for updates to residential, general service, lighting, and standby tariffs.

Q. How is your testimony organized?

A. Following this introduction, my testimony proceeds as follows:

Section II outlines the principles of rate design, the results of the ACOSS, and the billing determinants for the Fully Projected Future Test Year ("FPFTY").

Section III presents the Company's proposed residential rate design, including changes to the fixed monthly customer charge, energy charges, and protections for low-income customers.

Section IV addresses the proposed rate design for General Service classes, including the treatment of volunteer organizations.

Section V discusses the Company's proposed updates to lighting schedules.

Section VI introduces the proposed Standby Service Tariff, which consolidates existing standby provisions and ensures that customers with on-site generation pay appropriately for the resources they use.

Section VII provides a proof of revenues that demonstrates that the proposed rates result in the total distribution revenue requirement that the Company is proposing.

Through this testimony, I demonstrate that PPL Electric's proposals represent a balanced approach that moves rates toward cost-based levels while respecting gradualism and maintaining customer protections.

Q. Are you sponsoring any exhibits with your testimony?

A. Yes, attached to my testimony as PPL Electric Exhibit SWW-1, which provides detailed average customer bill analysis that demonstrates the overall impact of the Company's proposal, and portions of Part IV of the filing requirements as noted on its index.

II. RATE DESIGN OVERVIEW

Q. What principles did you apply in developing PPL Electric's proposed rate design?

A. In designing PPL Electric's proposed rates, I applied several well-recognized ratemaking principles. First and foremost, rates should reflect cost causation, meaning that customers' rates are based on the cost of service and, therefore, compliant with the *Lloyd* decision by the Commonwealth Court of Pennsylvania.[1] Second, the principle of gradualism recognizes that movement toward cost-based rates should occur in a measured way that

[1] *Lloyd v. Pa. PUC*, 904 A.2d 1010, 1020 (Pa. Cmwlth. 2006) (stating that the "polestar" in designing rates is the "cost of providing service").

avoids abrupt or excessive bill impacts. However, as recognized by the Court in *Lloyd*, gradualism cannot trump all other ratemaking concerns, including cost of service.[2] Third, rates should promote customer understanding, so that customers can see how their usage and demand decisions affect their bills. Finally, rate structures must meet the standard of administrative feasibility—that is, they must be implementable through the Company's billing systems and straightforward to administer.

Q. How have you emphasized these principles in this case?

A. The Company's rate proposals are grounded in cost of service. However, where appropriate, PPL Electric has moderated certain outcomes to respect gradualism and customer impacts. For example, the residential fixed monthly charge supported by the ACOSS and minimum system analysis is more than twice the proposed charge. Recognizing the potential for bill shock, PPL Electric has proposed a more moderate increase that moves toward cost-based recovery without imposing an abrupt shift. Similarly, while the ACOSS indicates higher customer charges for certain general service classes, the Company's proposals temper these increases to avoid disproportionate customer impacts.

Q. How does the ACOSS inform your rate design proposals?

A. The ACOSS, sponsored by PPL Electric witness Bickey Rimal (PPL Electric St. No. 7), establishes the revenue responsibility for each major customer class. My rate design begins with these class revenue requirements. Within each class, I have then designed rates that

[2] *See id.*

move recovery toward the class's cost of service, while balancing the principles of gradualism, customer understanding, and administrative feasibility. In short, the cost of service study tells us *how much* revenue should be collected from each class, and my testimony addresses *how* those revenues should be collected. Table 1 below aligns the major rate schedules in PPL Electric's tariff with the corresponding classes in the ACOSS.

Table 1 – Customer Class to Rate Schedule Mapping[3]

Customer Class	**Rate Schedule**
Residential	RS (Residential Service) RTS (Residential Thermal Storage) *To be eliminated*
Small General Service - Sec. Voltage	GS-1 (Single-Phase General Service) GS-1 (Volunteer Fire, Non-Profit Rescue, etc.) GH-2 (Separate Meter General Space Heating) *To be eliminated*
Large General Service - Sec. Voltage	GS-3 (Three-Phase General Service) GS-3 (Volunteer Fire, Non-Profit Rescue, etc.)
Large General Service - 12 KV	LP-4 (Large General Service – 12 kV)
Large General Service - 69 KV or Higher	LP-5 (Large General Service – 69 kV or higher)
Street Lighting/Area Lighting	SA (Private Area Lighting) SM(R) (Mercury Vapor Street Lighting) SHS (High Pressure Sodium Street Lighting) SLE (LED Street Lighting) SE (Energy Only Street Lighting) TS (Traffic Signal Lighting)

Q. What is the Company proposing with respect to Smart Meter Rider – Phase 2 ("SMR-2"), the Tax Cuts and Jobs Act Rider ("TCJA"), the Distribution System Improvement Charge ("DSIC"), the Competitive Enhancement Rider ("CER"), the

[3] The Company is also proposing to eliminate the Power Service to Electric Propulsion tariff, Rate Schedule LPEP. This change will have no impact as there are currently no customers taking service under that rate schedule.

State Tax Adjustment Surcharge ("STAS"), and the Storm Damage Expense Rider ("SDER")?

A. As explained in PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13), the Company proposes to roll the SMR-2, TCJA, and DSIC rider mechanisms into base rates. Consequently, the DSIC will then be reset to zero in accordance with Section 1358(b)(1) of the Public Utility Code, and the SMR-2 and TCJA will be eliminated. Also, for the CER, the Company is proposing to eliminate it and, instead, to rely on base rates to recover the costs of administering the Eligible Customer List ("ECL"). Further, upon the effective date of new rates, the STAS and SDER will be reset to zero.

Q. Are these proposals reflected in the rates that you have designed in this proceeding?

A. Yes.

Q. What billing determinants did you rely on in preparing your rate design?

A. I relied on billing determinants developed for the fully projected future test year ("FPFTY") ending June 30, 2027. These determinants include customer counts, kilowatt-hour ("kWh") sales, and kilowatt ("kW") billing demands by class. They were developed from the Company's metering data, load research, and forecasting processes, and reflect expected levels of customer usage and demand in the FPFTY. These determinants form the foundation for the proof of revenues at proposed rates and the customer bill impact analyses presented later in my testimony.

Q. Do the Company's proposals comply with the Pennsylvania Public Utility Commission's filing requirements?

A. Yes. The Pennsylvania Public Utility Commission's ("Commission") regulations, specifically 52 Pa. Code § 53.53, require utilities to provide a proof of revenues at present and proposed rates and, bill frequency and bill impact analyses, and tariff sheets in both clean and blackline form. My testimony, together with the accompanying exhibits and workpapers, provides each of these elements. This ensures that the Commission has the information necessary to evaluate both the revenue adequacy of PPL Electric's proposed rates and their effect on customers.

Q. How do the Company's proposals impact customer bills on average?

A. As discussed in more detail later in my testimony, the average customer bill impacts are largely driven by the class revenue allocations from the ACOSS. For most customer classes, base distribution charges increase more significantly than total bills, since distribution charges represent only a portion of a customer's total bill. Table 2 below summarizes the average bill impacts for major rate schedules.

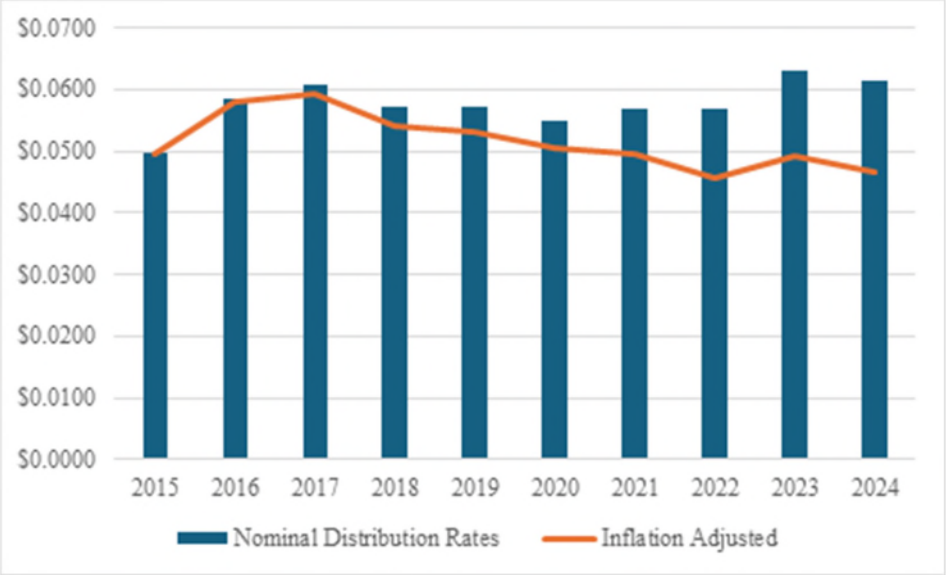
Table 2 – Average Bill Impacts by Rate Schedule

Average Bill Impacts	Base Rates	Total Distribution Rates	Total Bill
Residential	34.5%	19.9%	7.0%
GS-1	35.2%	23.5%	6.8%
GS-3	31.8%	20.9%	2.8%
LP-4	51.5%	28.4%	2.6%
LP-5	-2.1%	-0.7%	0.0%
Lighting	18.4% - 20.4%	19.0%-19.7%	6.5%-18.3%

Q. How have PPL Electric's residential delivery rates trended over the past decade?

A. PPL Electric's residential delivery rates have remained relatively stable over the last 10 years. Based on U.S. Energy Information Administration ("EIA") Form 861 data,[4] PPL Electric's average residential delivery rate increased at an average annual rate of only 0.6 percent over the period 2016 through 2024. Adjusted for inflation, however, PPL Electric's average residential delivery rate actually declined by approximately 19.7 percent over this period. This means that while customers have seen modest nominal increases in their delivery rates, in real terms the cost of delivery service has been falling since the Company's last rate case. Figure 1 illustrates this trend.

Figure 1 – PPL Electric Residential Delivery Rates 2015–2024

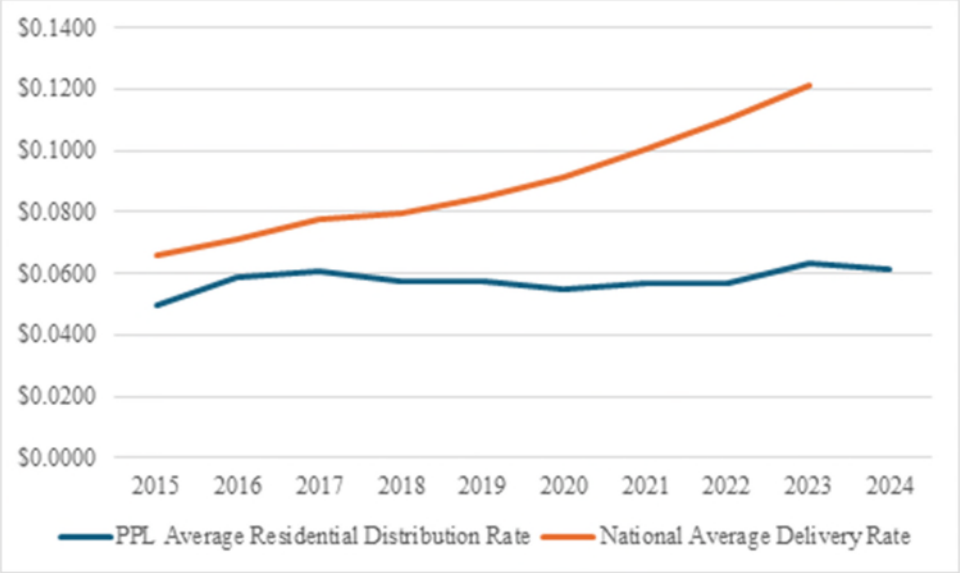


[4] EIA Form 861 divides total sales and revenue data between bundled service volumes and unbundled (delivery) volumes. The data reflects revenue from state and local income taxes, energy or demand charges, customer service charges, environmental surcharges, franchise fees, fuel adjustments and other miscellaneous charges applied to end-use customers during normal billing operations.

Q. How do PPL Electric's residential delivery rates compare to the national average?

A. PPL Electric's residential delivery rates are well below the national average and have become increasingly competitive over time. In 2015, PPL Electric's average residential delivery rate was approximately 24.7 percent below the national average. By 2023, the gap had widened to 47.9 percent. This widening differential demonstrates that even with the increases proposed in this proceeding, PPL Electric's residential delivery rates will remain substantially lower than the national average. Figure 2 provides a comparison of PPL Electric's average residential delivery rates to the national average.

Figure 2 – PPL Electric vs. National Average Residential Delivery Rates



III. RESIDENTIAL RATE DESIGN

Q. Is PPL Electric proposing an increase in the residential fixed monthly customer charge?

A. Yes. The Company is proposing a modest increase in the residential customer charge from $15.58 to $17.00. This proposed increase is intended to better align the residential customer charge with the underlying fixed costs of connecting and serving residential

customers. Customer-related costs include the service drop, meter, billing, and customer service functions. These costs do not vary with usage. Instead, they are driven by the number of customers on the system. Under current rates, these fixed costs are not fully recovered through the residential customer charge, which means they are instead recovered through volumetric charge. This design results in a cross-subsidy where higher-use customers bear a disproportionate share of fixed costs, while lower-use customers contribute less than their cost of service. Increasing the fixed charge reduces this subsidy, improves cost alignment, and enhances bill stability and revenue adequacy.

Q. What customer charge is supported by the ACOSS?

A. The ACOSS and the accompanying minimum system study support a residential customer charge of $42.92 per month. However, recognizing the principle of gradualism, the Company has proposed a lower charge of $17.00 per month in this case. This amount represents a reasonable step toward cost-based rates while mitigating customer bill impacts.

Table 3 – Residential Fixed Monthly Customer Charge

Current	$15.58
Proposed	$17.00
Cost Based Charge	$42.92

Q. How does the Company propose to structure residential rates under the new design?

A. Under the proposal, residential customers will see increases in both the fixed customer charge and the per-kWh energy charge. However, the changes to base distribution rates are complicated by the roll-in of SMR-2, TCJA, and DSIC, the elimination of CER, and the resetting of the SDER and STAS to zero, which affects the apparent magnitude of the

increase. Table 4 provides a comparison of current and proposed residential charges, showing the impact of adjustments to the SMR-2, TCJA, DSIC, CER, and STAS.

Table 4 – Residential Rate Comparison: Current vs. Proposed Charges

	Current Rates	Proposed Rates	Change
Customer Charge (without riders)	$14.09/Bill	$17.00/Bill	
TCJA	-8.0%		
SMR 2	$1.50/Bill		
CER	-$0.01/Bill		
DSIC	7.5%		
STAS	-0.28%		
Total Base Customer Charge	$15.49/Bill	$17.00/Bill	9.7%
Energy Charge (without riders)	$0.03534/kWh	$0.04965/kWh	
TCJA	-8.0%		
ACR 4	$0.00220/kWh	$0.00220/kWh	
USR	$0.01111/kWh	$0.01111/kWh	
SDER	$0.00184/kWh		
DSIC	7.5%		
STAS	-0.28%		
Total Base Energy Charge	$0.05109/kWh	$0.06296/kWh	23.2%

Q. What is the impact of these changes on average residential bills?

A. While the Company is proposing to increase base distribution charges, these charges represent a relatively small portion of a customer's total bill. On average, the proposed changes increase residential base rates by 34.5 percent, but total residential bills increase by only 7.0 percent. Table 5 illustrates this impact for an average residential customer using 918 kWh per month.

Table 5 – Average Residential RS Bill Impact

	Current Rates	Proposed Rates	Change
FPFTY Ave. Monthly Use	918 kWh		
Base Rates	$46.52	$62.56	34.5%
Distribution Riders	$15.86	$12.21	-23.0%
Distribution Subtotal	$62.38	$74.78	19.9%
Energy Supply	$114.62	$114.62	0.0%
Total Bill	$177.01	$189.40	7.0%

Q. How does the proposed design balance cost causation and gradualism?

A. By setting the residential customer charge at $17.00 rather than the full cost-based amount of $42.92, PPL Electric is striking a balance between the goal of cost causation and the need for gradualism. This approach reduces cross-subsidies among residential customers while avoiding sudden or excessive bill increases for lower-use households. It also improves bill stability by ensuring that a larger share of fixed costs is recovered through fixed charges, thereby reducing reliance on usage-driven revenues.

Q. What is PPL Electric proposing for the Residential Thermal Storage (RTS) rate schedule?

A. The Company is proposing to eliminate Rate Schedule RTS in this proceeding. RTS has been closed to new customers since December 31, 1995, and the Company currently has 11,509 residential customers taking service through this rate. Customers currently taking service through RTS will be migrated to schedule RS when the new rates established in this proceeding become effective.

Q. What are the expected bill impacts for Rate Schedule RTS customers migrating to Rate Schedule RS?

A. On average, RTS customers will experience an overall increase in total monthly bills of about 12.4 percent. These bill impacts demonstrate that while RTS distribution rates are moving closer to cost-based levels, the overall effect on customer bills remains moderate.

Table 6 – Average Residential Thermal Storage (RTS) Bill Impact

	Current RTS Rates	Proposed RS Rates	Change
FPFTY Average Monthly Use	1,664 kWh		
Base Rates	$57.45	$99.63	73.4%
Distribution Riders	$27.84	$22.15	-20.4%
Distribution Subtotal	$85.29	$121.78	42.8%
Energy Supply	$207.86	$207.86	0.0%
Total Bill	$293.15	$329.64	12.4%

IV. GENERAL SERVICE RATE DESIGN

Q. How did you approach rate design for the General Service rate classes?

A. For the General Service rate schedules, I began with the class revenue responsibilities identified in the ACOSS sponsored by PPL Electric witness Bickey Rimal. Within each rate class, I designed rates that align fixed charges more closely with customer-related costs while ensuring that demand and energy charges recover demand- and energy-related costs, respectively. In doing so, I applied the principles of cost causation, gradualism, and customer understanding. Where the ACOSS supported materially higher customer charges than current levels, I moderated the increases to avoid excessive bill impacts while still moving toward their cost of service.

Q. What is PPL Electric proposing for Rate Schedule GS-1 (Single-Phase General Service)?

A. The customer charge for GS-1 is proposed at $30.00 per month, compared to $43.18 per month supported by the ACOSS. This moderation recognizes the principle of gradualism, while still moving recovery of fixed costs in the right direction. Because the proposed customer charge is below cost-based levels, the associated demand charge has been increased slightly more than proportionately to ensure that class revenues meet the ACOSS target.

Table 7 – Current and Proposed Charges for GS-1

	Current Rates	Current Rates With Roll-In Riders	Proposed Rates	Change	ACOSS Based Results
Customer Charge	$22.00/Bill	$24.93/Bill	$30.00/Bill	20.3%	$43.18/Bill
Demand Charge	$4.361/kW	$4.301/kW	$5.846/kW	35.9%	$3.333/kW

Q. How will the proposed rates for Rate Schedule GS-1 impact customers' bills?

A. Because generation and transmission charges represent a relatively large portion of GS-1 customers' bills, the impact of the Company's proposal on total bills is relatively small. The increase in distribution charges for the average GS-1 customer bill is 23.8%, which translates to only a 6.8% increase in total customer bills.

Table 8 – Average GS-1 Bill Impact

	Current Rates	Proposed Rates	Change
FPFTY Average Monthly Use	5.25kW & 1,051kWh		
Base Rates	$44.88	$60.67	35.2%
Distribution Riders	$5.53	$1.75	-68.4%
Distribution Subtotal	$50.41	$62.41	23.8%
Energy Supply	$127.36	$127.36	0.0%
Total Bill	$177.77	$189.78	6.8%

Q. What is PPL Electric proposing for Rate Schedule GH-2(R) (Separate Meter General Space Heating Service)?

A. Similar to the proposal for RTS, the Company is proposing that Schedule GH-2(R) be eliminated and that any customers taking service under that rate be migrated to Schedule GS-1. About 1,500 customers currently take service through GH-2(R) and their annual energy use represents about 2% of the total load in the GS-1 customer class.

Q. What are the expected bill impacts for Rate Schedule GH-2(R) customers migrating to Rate Schedule GS-1?

A. On average, GH-2(R) customers will have 34.8% higher distribution charges and total bill increases of 8.8%.

Table 9 – Average GH-2(R) Bill Impact

	Current GH-2(R) Rates	Proposed GS-1 Rates	Change
FFTY Average Monthly Use	13.1kW & 1,991kWh		
Base Rates	$73.71	$106.44	44.4%
Distribution Riders	$7.73	$3.30	-57.3%
Distribution Subtotal	$81.44	$109.74	34.8%
Energy Supply	$241.19	$241.19	0.0%
Total Bill	$322.63	$350.93	8.8%

Q. What is PPL Electric proposing for Rate Schedule GS-3 (Three-Phase General Service)?

A. For Rate Schedule GS-3, PPL Electric proposes to set the monthly customer charge at $78, which is slightly higher than the $73 level supported by the ACOSS. This proposal balances the increase to customer and demand charges in Rate Schedule GS-3. As a result, the proposed demand charge increases slightly more than the customer charge, ensuring

that the rate class's revenue responsibility is met in a way that balances cost alignment and customer impacts.

Table 10 – Current and Proposed Charges for GS-3

Rate Design	Current Rates	Current Rates With Roll-In Riders	Proposed Rates	Change	ACOSS Based Results
Customer Charge	$60.00/Bill	$62.41/Bill	$78.00/Bill	25.0%	$72.96/Bill
Demand Charge	$3.985/kW	$3.930/kW	$5.272/kW	34.1%	$5.369/kW
TCJA	-8.0%				
SMR 2	$3.03/Bill				
CER	-$0.01/Bill				
SDER	$0.00092/kWh				
DSIC	7.5%				

Q. How will the proposed rates for Rate Schedule GS-3 impact customer's bills?

A. Because generation and transmission charges represent a relatively large portion of GS-3 customer bills, the impact of the Company's proposal on total bills is relatively small. The increase in distribution charges for the average GS-1 customer bill is 23.8%, which translates to only a 6.8% increase in total customer bills.

Table 11 – Average GS-3 Bill Impact

	Current Rates	Proposed Rates	Change
FPFTY Average Monthly Use	53kW & 17,231 kWh		
Base Rates	$270.22	$356.12	31.8%
Distribution Riders	$47.19	$28.60	-39.4%
Distribution Subtotal	$317.42	$384.72	21.2%
Energy Supply	$2,087.33	$2,087.35	0.0%
Total Bill	$2,404.74	$2,472.07	2.8%

Q. How are rates determined for volunteer organizations, such as Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services?

A. Under PPL Electric's tariff, these organizations may elect to take service under either the GS-1 or GS-3 schedules, but their charges are set equal to the residential rate schedule. Specifically, they pay the same monthly customer charge and per-kWh distribution charge as residential customers. This treatment reflects the public service nature of these organizations and ensures they are billed at levels consistent with residential customers, rather than the peak demand charges applicable to other General Service customers.

Q. What is PPL Electric proposing for Rate Schedule LP-4 (Large General Service – 12,470 volts)?

A. For Rate Schedule LP-4, PPL Electric proposes a customer charge of $235 per month, which is higher than the $209 charge supported by the ACOSS. This adjustment recognizes that even with a higher fixed charge, the demand component remains the predominant driver of LP-4 revenues. In this case, a modestly higher customer charge provides greater revenue stability without materially shifting cost responsibility among customers in the class.

Table 12 – Current and Proposed Charges for LP-4

	Current Rates	Current Rates With Roll-In Riders	Proposed Rates	Change	ACOSS Based Results
Customer Charge	$169.80/Bill	$350.67/Bill	$235.00/Bill	-33.0%	$209.70/Bill
Demand Charge	$2.547/kW	$2.519/kW	$3.881/kW	54.5%	$3.907/kW
TCJA	-8.0%				
SMR 2	$63.12/Bill				
CER	-$0.01/Bill				
SDER	$123.10/Bill				
DSIC	7.5%				
STAS-D	-0.28%				

Q. What is PPL Electric proposing for Rate Schedule LP-5 (Large General Service – 69 kV or higher)?

A. Rate Schedule LP-5 is unique in that its base distribution charges consist entirely of a monthly customer charge. Based on the ACOSS results, the Company is proposing to reduce this charge slightly, from $994 per month under current rates to $973.44 per month. This reduction reflects cost causation and ensures that LP-5 customers pay no more than their allocated cost responsibility.

Table 13 – Current and Proposed Charges for LP-5

	Current Rates	Current Rates With Roll-In Riders	Proposed Rates	Change	ACOSS Based Results
Customer Charge	$994.00/Bill	$1,079.09/Bill	$973.44/Bill	-9.8%	$973.44/Bill
TCJA	-8.0%				
SMR 2	$63.12/Bill				
CER	-$0.01/Bill				
SDER	$101.50/Bill				
DSIC	0.0%				

V. STREET AND AREA LIGHTING RATE DESIGN

Q. Please describe the street and area lighting rate schedules offered by PPL Electric.

A. PPL Electric offers several street and area lighting schedules. These schedules include Schedule SA (Private Area Lighting), Schedule SM(R) (Mercury Vapor Street Lighting), Schedule SHS (High Pressure Sodium Street Lighting), Schedule SLE (Light Emitting Diode Street Lighting), Schedule SE (Energy-Only Street Lighting), and Schedule TS(R) (Traffic Signal Service). In total, there are approximately 80 distinct fixture and service options across these schedules, reflecting different fixture types, wattages, lumen outputs, and maintenance requirements.

Q. How did the Company develop proposed rates for these lighting schedules?

A. In this proceeding, the Company did not conduct a fixture-by-fixture cost analysis to establish separate net book values or unit costs for each of the 80 lighting options. Instead, PPL Electric relied on the class level results of the ACOSS. The ACOSS indicated that overall lighting class revenues should increase by 19.9 percent, inclusive of the distribution riders that are being incorporated into base rates. PPL Electric applied that uniform class-wide increase to existing lighting charges. This approach maintains the current price differentials between various fixture types and schedules, thereby preserving customer expectations and avoiding abrupt changes in the relative costs of different lighting technologies.

Q. Is this approach consistent with the treatment of lighting rates by other Pennsylvania utilities?

A. Yes. For example, in PECO Energy Company's ("PECO") most recent electric base rate case, PECO applied a proportional adjustment to all lighting rates based on the class revenue requirement, rather than attempting a detailed lamp-by-lamp cost study. Similarly, UGI Utilities, Inc. – Electric Division ("UGI Electric") adopted an approach in which the lighting class increase was set based on ACOSS results, without recalculating costs for each individual fixture. These precedents confirm that applying a uniform adjustment at the class level is a reasonable and administratively feasible method for updating lighting rates.

Q. What are the expected bill impacts for lighting customers?

A. I have calculated that the impact of the proposed new lighting rates on total distribution charges will range from 19.0% to 19.7%. The range is due to the application of the various distribution riders. The overall bill impact, including energy supply charges, ranges from 6.5% to 18.3%. This range is larger due to the wide range of energy use by the various lighting types.

VI. STANDBY SERVICE TARIFF (RULE 6 AND 6A)

Q. What is the Company proposing with respect to standby service?

A. The Company is proposing to replace its existing standby service provisions under Rule 6 and Rule 6A with a new consolidated standby service, which is set forth in its proposed retail tariff (PPL Electric Exhibit GEO-1). The new tariff will apply to non-residential

customers with on-site generation facilities greater than 3 MW and to other non-residential customers with on-site generation who do not qualify for net metering service.

Q. Why is the Company proposing this change?

A. The existing standby service provisions are complex and rely on rules that have not been comprehensively updated in many years. The proposed tariff simplifies the structure by consolidating the Company's standby service obligations into a single schedule. More importantly, the new tariff ensures that customers with on-site generation pay appropriately for the system resources they require, including capacity that must be available to serve them when their generation is not operating.

Q. How will the new standby tariff operate?

A. Customers will be required to enter into a Standby Service Contract with the Company specifying three contractual quantities: (1) Supplementary Contract Demand—the portion of the customer's demand expected to exceed their on-site generation capability; (2) Back-Up Contract Demand—the portion of the customer's demand served by their on-site generation, which the Company must stand ready to serve in the event of an unplanned outage; and (3) Total Contract Demand—the sum of supplementary and back-up contract demand.

Supplementary power will be billed at standard tariff rates. Back-up power will be subject to a monthly reservation charge and, when used, to demand charges that vary depending on whether the outage occurs in on-peak or off-peak months. Maintenance

power, available during scheduled outages in off-peak months, will be priced at no additional cost for capacity.

Q. How does the proposed standby service compare to the current provisions under Rules 6 and 6A?

A. The proposed tariff eliminates the duplicative and outdated language in Rules 6 and 6A and replaces it with a clear, modern framework. The Company's proposal more clearly distinguishes between supplementary, back-up, and maintenance power, and provides price signals that encourage customers to schedule maintenance during off-peak periods and minimize reliance on back-up service during peak months.

Q. What is the ratemaking justification for this proposal?

A. The proposed standby service ensures that customers with on-site generation contribute appropriately to the cost of system resources required to serve them, thereby preventing cross-subsidization from other customers. At the same time, the simplified structure will improve customer understanding and administrative feasibility.

VII. PROOF OF REVENUES

Q. What is a proof of revenues, and why is it required in this proceeding?

A. A proof of revenues is a reconciliation required by the Commission's regulations. It demonstrates that the revenues to be collected under proposed rates align with the total distribution revenue requirement established in the ACOSS. The proof of revenues compares expected revenues at present rates with riders rolled into base rates to the

revenues expected under proposed rates in the FPFTY. This comparison provides assurance to the Commission and stakeholders that the Company's proposed rates are designed to recover, but not materially exceed, the required revenue requirement.

Q. Please present the Company's proof of revenues.

A. Table 14 below compares total revenues by rate schedule in the FPFTY under (1) current rates including riders that are proposed to be rolled into base rates and (2) proposed rates. The table also shows the resulting changes in total revenue for each schedule.

Table 14 – Proof of Revenues

	Current Revenue Including Riders to be Rolled Into Base Rates	Total Revenue Under Proposed Rates	Change in Total Revenue	
RS Residential Service	$789,757,365	$984,902,533	$195,145,168	24.71%
GS-1 Single Phase General Service	$86,919,657	$108,369,547	$21,449,890	24.68%
GS-1 Volunteer / Non-Profit	$828,990	$1,064,293	$235,303	28.38%
GS-3 Three Phase General Service	$138,063,109	$170,249,019	$32,185,909	23.31%
GS-3 Volunteer / Non-Profit	$98,908	$128,569	$29,661	29.99%
LP-4 Large General Service at 12,470 Volts	$42,497,721	$59,048,155	$16,550,434	38.94%
LP-5 Large General Service at 69,000 Volts or Higher	$2,069,447	$1,940,352	-$129,095	-6.24%
SA Private Area Lighting Service	$3,796,032	$4,554,830	$758,799	19.99%
SM(R) Mercury Vapor Street Lighting Service	$253,167	$302,887	$49,719	19.64%
SHS High Pressure Sodium Street Lighting Service	$9,771,778	$11,712,519	$1,940,740	19.86%
SLE Light Emitting Diode (LED) Street Lighting Service	$9,695,377	$11,621,686	$1,926,309	19.87%
SE Energy Only Street Lighting Service	$2,045,464	$2,452,776	$407,312	19.91%
TS (R) Municipal Traffic Signal Lighting Service	$31,261	$36,821	$5,560	17.79%
Incremental Revenue BL Borderline Service		$132,981	$132,981	
Total	$1,085,828,276	$1,356,516,966		
ACOSS Total Revenue Requirement		$1,356,442,484		
Difference Due to Rate Rounding		$74,482		

Q. How should the differences across rate schedules be interpreted?

A. The range of revenue changes across the rate schedules primarily reflects how the ACOSS results have changed between this rate case and PPL Electric's last base rate case in 2015. In addition, the differences are partially attributable to changes in how the costs associated with riders such as SMR2, CER, TCJA, and DSIC are allocated when they are rolled into base rates. Moving these costs into base rates can also shift how they are charged to customers, resulting in variations across classes and schedules.

Q. What is the significance of the $74,482 difference between the total revenues at proposed rates and the ACOSS revenue requirement?

A. The total revenue under proposed rates is $1,356,516,966, which is $74,482 higher than the ACOSS revenue requirement of $1,356,442,484. This very small difference is due to necessary rounding conventions in rate design: energy charges are set to five decimal places, demand charges to three decimal places, and customer charges to two decimal places. These rounding rules ensure customer bills are calculable and consistent, while the minor variance does not materially affect recovery.

Q. Does this conclude your direct testimony?

A. Yes.

PPL Electric Utilities Corporation
Rate Schedule: RS Residential Service
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$14.09/Bill	1 Month	$14.09	$17.00/Bill	1 Month	$17.00	$2.91	20.7%
Energy Charge	$0.03534/kWh	918 kWh	$32.43	$0.04965/kWh	918 kWh	$45.56	$13.13	40.5%
Demand Charge								
TCJA	-8.0%		-$3.72				$3.72	-100.0%
SMR 2	$1.50/Bill	1 Month	$1.50				-$1.50	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00220/kWh	918 kWh	$2.02	$0.00220/kWh	918 kWh	$2.02	$0.00	0.0%
USR	$0.01111/kWh	918 kWh	$10.20	$0.01111/kWh	918 kWh	$10.20	$0.00	0.0%
SDER	$0.00184/kWh	918 kWh	$1.69				-$1.69	-100.0%
DSIC	7.5%		$4.36				-$4.36	-100.0%
Distribution Subtotal			$62.56			$74.78	$12.22	19.5%
State Tax Adjustment	-0.28%		-$0.18				$0.18	-100.0%
Total Distribution Charges			$62.38			$74.78	$12.40	19.9%
GSC-1	$0.09166/kWh	918 kWh	$84.12	$0.09166/kWh	918 kWh	$84.12	$0.00	0.0%
TSC	$0.03324/kWh	918 kWh	$30.51	$0.03324/kWh	918 kWh	$30.51	$0.00	0.0%
Energy & Transmission Subtotal			$114.62			$114.62	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$114.62			$114.62	$0.00	0.0%
Total Average Monthly Bill			$177.01			$189.40	$12.40	7.0%

PPL Electric Utilities Corporation
Rate Schedule: RTS Residential Thermal Storage
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$18.06/Bill	1 Month	$18.06	$17.00/Bill	1 Month	$17.00	-$1.06	-5.9%
Energy Charge	$0.02367/kWh	1,664 kWh	$39.39	$0.04965/kWh	1,664 kWh	$82.63	$43.24	109.8%
Demand Charge								
TCJA	-8.0%		-$4.60				$4.60	-100.0%
SMR 2	$1.50/Bill	1 Month	$1.50				-$1.50	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00220/kWh	1,664 kWh	$3.66	$0.00220/kWh	1,664 kWh	$3.66	$0.00	0.0%
USR	$0.01111/kWh	1,664 kWh	$18.49	$0.01111/kWh	1,664 kWh	$18.49	$0.00	0.0%
SDER	$0.00184/kWh	1,664 kWh	$3.06				-$3.06	-100.0%
DSIC	7.5%		$5.97				-$5.97	-100.0%
Distribution Subtotal			$85.53			$121.78	$36.25	42.4%
State Tax Adjustment	-0.28%		-$0.239				$0.24	-100.0%
Total Distribution Charges			$85.29			$121.78	$36.49	42.8%
GSC-1	$0.09166/kWh	1,664 kWh	$152.54	$0.09166/kWh	1,664 kWh	$152.54	$0.00	0.0%
TSC	$0.03324/kWh	1,664 kWh	$55.32	$0.03324/kWh	1,664 kWh	$55.32	$0.00	0.0%
Energy & Transmission Subtotal			$207.86			$207.86	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$207.86			$207.86	$0.00	0.0%
Total Average Monthly Bill			$293.15			$329.64	$36.49	12.4%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$22.00/Bill	1 Month	$22.00	$30.00/Bill	1 Month	$30.00	$8.00	36.4%
Energy Charge								
Demand Charge	$4.361/kW	5.25 kW	$22.88	$5.846/kW	5.25 kW	$30.67	$7.79	34.1%
TCJA	-8.0%		-$3.59				$3.59	-100.0%
SMR 2	$3.03/Bill	1 Month	$3.03				-$3.03	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00166/kWh	1,051 kWh	$1.75	$0.00166/kWh	1,051 kWh	$1.75	$0.00	0.0%
USR								
SDER	$0.00092/kWh	1,051 kWh	$0.97				-$0.97	-100.0%
DSIC	7.5%		$3.53				-$3.53	-100.0%
Distribution Subtotal			$50.55			$62.41	$11.87	23.5%
State Tax Adjustment	-0.28%		-$0.142				$0.14	-100.0%
Total Distribution Charges			$50.40			$62.41	$12.01	23.8%
GSC-1	$0.08956/kWh	1,051 kWh	$94.16	$0.08956/kWh	1,051 kWh	$94.16	$0.00	0.0%
TSC	$0.03158/kWh	1,051 kWh	$33.20	$0.03158/kWh	1,051 kWh	$33.20	$0.00	0.0%
Energy & Transmission Subtotal			$127.36			$127.36	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$127.36			$127.36	$0.00	0.0%
Total Average Monthly Bill			$177.77			$189.78	$12.01	6.8%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Volunteer & Non-Profit Organizations
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$14.09/Bill	1 Month	$14.09	$17.00/Bill	1 Month	$17.00	$2.91	20.7%
Energy Charge	$0.03534/kWh	2,533 kWh	$89.52	$0.04965/kWh	2,533 kWh	$125.77	$36.25	40.5%
Demand Charge								
TCJA	-8.0%		-$8.29				$8.29	-100.0%
SMR 2	$1.50/Bill	1 Month	$1.50				-$1.50	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00220/kWh	2,533 kWh	$5.57	$0.00220/kWh	2,533 kWh	$5.57	$0.00	0.0%
USR	$0.01111/kWh	2,533 kWh	$28.14	$0.01111/kWh	2,533 kWh	$28.14	$0.00	0.0%
SDER	$0.00184/kWh	2,533 kWh	$4.66				-$4.66	-100.0%
DSIC	7.5%		$10.14				-$10.14	-100.0%
Distribution Subtotal			$145.33			$176.49	$31.16	21.4%
State Tax Adjustment	-0.28%		-$0.41				$0.41	-100.0%
Total Distribution Charges			$144.92			$176.49	$31.57	21.8%
GSC-1	$0.08956/kWh	2,533 kWh	$226.87	$0.08956/kWh	2,533 kWh	$226.87	$0.00	0.0%
TSC	$0.03158/kWh	2,533 kWh	$80.00	$0.03158/kWh	2,533 kWh	$80.00	$0.00	0.0%
Energy & Transmission Subtotal			$306.87			$306.87	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$306.87			$306.87	$0.00	0.0%
Total Average Monthly Bill			$451.79			$483.36	$31.57	7.0%

PPL Electric Utilities Corporation
Rate Schedule: GH-2(R) Space Heating
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$22.00/Bill	1 Month	$22.00	$30.00/Bill	1 Month	$30.00	$8.00	36.4%
Energy Charge								
Demand Charge	$3.955/kW	13.08 kW	$51.71	$5.846/kW	13.08 kW	$76.44	$24.73	47.8%
TCJA	-8.0%		-$5.90				$5.90	-100.0%
SMR 2	$3.03/Bill	1 Month	$3.03				-$3.03	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00166/kWh	1,991 kWh	$3.30	$0.00166/kWh	1,991 kWh	$3.30	$0.00	0.0%
USR								
SDER	$0.00092/kWh	1,991 kWh	$1.83				-$1.83	-100.0%
DSIC	7.5%		$5.70				-$5.70	-100.0%
Distribution Subtotal			$81.67			$109.74	$28.07	34.4%
State Tax Adjustment	-0.28%		-$0.229				$0.23	-100.0%
Total Distribution Charges			$81.44			$109.74	$28.30	34.8%
GSC-1	$0.08956/kWh	1,991 kWh	$178.31	$0.08956/kWh	1,991 kWh	$178.31	$0.00	0.0%
TSC	$0.03158/kWh	1,991 kWh	$62.87	$0.03158/kWh	1,991 kWh	$62.87	$0.00	0.0%
Energy & Transmission Subtotal			$241.18			$241.18	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$241.19			$241.19	$0.00	0.0%
Total Average Monthly Bill			$322.63			$350.93	$28.30	8.8%

PPL Electric Utilities Corporation
Rate Schedule: BL Borderline Service
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge								
Energy Charge	$0.04795/kWh	14,512 kWh	$695.85	$0.06690/kWh	14,512 kWh	$970.84	$274.99	39.5%
Demand Charge								
TCJA	-8.0%		-$55.67				$55.67	-100.0%
SMR 2	$3.03/Bill	1 Month	$3.03				-$3.03	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00166/kWh	14,512 kWh	$24.09	$0.00166/kWh	14,512 kWh	$24.09	$0.00	0.0%
USR								
SDER	$0.00092/kWh	14,512 kWh	$13.35				-$13.35	-100.0%
DSIC	7.5%		$51.05				-$51.05	-100.0%
Distribution Subtotal			$731.69			$994.93	$263.24	36.0%
State Tax Adjustment	-0.28%		-$2.05				$2.05	-100.0%
Total Distribution Charges			$729.64			$994.93	$265.29	36.4%
GSC-1	$0.08956/kWh	14,512 kWh	$1,299.69	$0.08956/kWh	14,512 kWh	$1,299.69	$0.00	0.0%
TSC	$0.03158/kWh	14,512 kWh	$458.29	$0.03158/kWh	14,512 kWh	$458.29	$0.00	0.0%
Energy & Transmission Subtotal			$1,757.98			$1,757.98	$0.00	0.0%
State Tax Adjustment	0.001%		$0.02	0.001%		$0.02	$0.00	0.0%
Total Energy & Transmission Charges			$1,758.00			$1,758.00	$0.00	0.0%
Total Average Monthly Bill			$2,487.64			$2,752.92	$265.29	10.7%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Three Phase General Service
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$60.00/Bill	1 Month	$60.00	$78.00/Bill	1 Month	$78.00	$18.00	30.0%
Energy Charge								
Demand Charge	$3.985/kW	52.75 kW	$210.22	$5.272/kW	52.75 kW	$278.12	$67.89	32.3%
TCJA	-8.0%		-$21.62				$21.62	-100.0%
SMR 2	$3.03/Bill	1 Month	$3.03				-$3.03	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00166/kWh	17,231 kWh	$28.60	$0.00166/kWh	17,231 kWh	$28.60	$0.00	0.0%
USR								
SDER	$0.00092/kWh	17,231 kWh	$15.85				-$15.85	-100.0%
DSIC	7.5%		$22.21				-$22.21	-100.0%
Distribution Subtotal			$318.29			$384.72	$66.43	20.9%
State Tax Adjustment	-0.28%		-$0.891				$0.89	-100.0%
Total Distribution Charges			$317.39			$384.72	$67.32	21.2%
GSC-1	$0.08956/kWh	17,231 kWh	$1,543.18	$0.08956/kWh	17,231 kWh	$1,543.18	$0.00	0.0%
TSC	$0.03158/kWh	17,231 kWh	$544.15	$0.03158/kWh	17,231 kWh	$544.15	$0.00	0.0%
Energy & Transmission Subtotal			$2,087.33			$2,087.33	$0.00	0.0%
State Tax Adjustment	0.001%		$0.02	0.001%		$0.02	$0.00	0.0%
Total Energy & Transmission Charges			$2,087.35			$2,087.35	$0.00	0.0%
Total Average Monthly Bill			$2,404.74			$2,472.07	$67.32	2.8%

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Volunteer & Non-Profit Organizations
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$14.09/Bill	1 Month	$14.09	$17.00/Bill	1 Month	$17.00	$2.91	20.7%
Energy Charge	$0.03534/kWh	5,867 kWh	$207.33	$0.04965/kWh	5,867 kWh	$291.29	$83.95	40.5%
Demand Charge								
TCJA	-8.0%		-$17.71				$17.71	-100.0%
SMR 2	$1.50/Bill	1 Month	$1.50				-$1.50	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00220/kWh	5,867 kWh	$12.91	$0.00220/kWh	5,867 kWh	$12.91	$0.00	0.0%
USR	$0.01111/kWh	5,867 kWh	$65.18	$0.01111/kWh	5,867 kWh	$65.18	$0.00	0.0%
SDER	$0.00184/kWh	5,867 kWh	$10.79				-$10.79	-100.0%
DSIC	7.5%		$22.06				-$22.06	-100.0%
Distribution Subtotal			$316.14			$386.37	$70.24	22.2%
State Tax Adjustment	-0.28%		-$0.89				$0.89	-100.0%
Total Distribution Charges			$315.25			$386.37	$71.12	22.6%
GSC-1	$0.08956/kWh	5,867 kWh	$525.43	$0.08956/kWh	5,867 kWh	$525.43	$0.00	0.0%
TSC	$0.03158/kWh	5,867 kWh	$185.27	$0.03158/kWh	5,867 kWh	$185.27	$0.00	0.0%
Energy & Transmission Subtotal			$710.70			$710.70	$0.00	0.0%
State Tax Adjustment	0.001%		$0.01	0.001%		$0.01	$0.00	0.0%
Total Energy & Transmission Charges			$710.71			$710.71	$0.00	0.0%
Total Average Monthly Bill			$1,025.96			$1,097.08	$71.12	6.9%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Voltes
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$169.80/Bill	1 Month	$169.80	$235.00/Bill	1 Month	$235.00	$65.20	38.4%
Energy Charge								
Demand Charge	$2.547/kW	965 kW	$2,457.15	$3.881/kW	965 kW	$3,744.10	$1,286.94	52.4%
TCJA	-8.0%		-$210.16				$210.16	-100.0%
SMR 2	$63.12/Bill	1 Month	$63.12				-$63.12	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$1.057/kW	965 kW	$1,019.71	$1.057/kW	965 kW	$1,019.71	$0.00	0.0%
USR								
SDER	$123.10/Bill	1 Month	$123.10				-$123.10	-100.0%
DSIC	7.5%		$271.70				-$271.70	-100.0%
Distribution Subtotal			$3,894.42			$4,998.81	$1,104.38	28.4%
State Tax Adjustment	-0.28%		-$10.904				$10.90	-100.0%
Total Distribution Charges			$3,883.52			$4,998.81	$1,115.29	28.7%
GSC-1	$0.04734/kWh	406,485 kWh	$19,243.01	$0.04734/kWh	406,485 kWh	$19,243.01	$0.00	0.0%
TSC	$21.350/kW	965 kW	$20,596.87	$21.350/kW	965 kW	$20,596.87	$0.00	0.0%
Energy & Transmission Subtotal			$39,839.88			$39,839.88	$0.00	0.0%
State Tax Adjustment	0.001%		$0.40	0.001%		$0.40	$0.00	0.0%
Total Energy & Transmission Charges			$39,840.28			$39,840.28	$0.00	0.0%
Total Average Monthly Bill			$43,723.80			$44,839.09	$1,115.29	2.6%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$994.00/Bill	1 Month	$994.00	$973.44/Bill	1 Month	$973.44	-$20.56	-2.1%
Energy Charge								
Demand Charge								
TCJA	-8.0%		-$79.52				$79.52	-100.0%
SMR 2	$63.12/Bill	1 Month	$63.12				-$63.12	-100.0%
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$1.057/kW	12,794 kW	$13,522.86	$1.057/kW	12,794 kW	$13,522.86	$0.00	0.0%
USR								
SDER	$101.50/Bill	1 Month	$101.50				-$101.50	-100.0%
DSIC								
Distribution Subtotal			$14,601.95			$14,496.30	-$105.65	-0.7%
State Tax Adjustment	-0.28%		-$40.885				$40.89	-100.0%
Total Distribution Charges			$14,561.06			$14,496.30	-$64.76	-0.4%
GSC-1	$0.04734/kWh	6,070,574 kWh	$287,380.99	$0.04734/kWh	6,070,574 kWh	$287,380.99	$0.00	0.0%
TSC	$56.378/kW	12,794 kW	$721,278.91	$56.378/kW	12,794 kW	$721,278.91	$0.00	0.0%
Energy & Transmission Subtotal			$1,008,659.91			$1,008,659.91	$0.00	0.0%
State Tax Adjustment	0.001%		$10.09	0.001%		$10.09	$0.00	0.0%
Total Energy & Transmission Charges			$1,008,669.99			$1,008,669.99	$0.00	0.0%
Total Average Monthly Bill			$1,023,231.06			$1,023,166.29	-$64.76	0.0%

PPL Electric Utilities Corporation
Rate Schedule: SA Private Area Lighting (LED)*
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$13.400/Fixture	1 Fixture	$13.40	$15.872/Fixture	1 Fixture	$15.87	$2.47	18.4%
Energy Charge								
Demand Charge								
TCJA	-8.0%		-$1.07				$1.07	-100.0%
SMR 2								
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.026/Fixture	1 Fixture	$0.03	$0.026/Fixture	1 kW	$0.03	$0.00	0.0%
USR								
SDER	$0.014/Fixture	1 Fixture	$0.01				-$0.01	-100.0%
DSIC	7.5%		$0.93					
Distribution Subtotal			$13.28			$15.90	$2.61	19.7%
State Tax Adjustment	-0.28%		-$0.037			$0.000	$0.04	-100.0%
Total Distribution Charges			$13.25			$15.90	$2.65	20.0%
GSC-1	$1.380/Fixture	1 Fixture	$1.38	$1.380/Fixture	1 Fixture	$1.38	$0.00	0.0%
TSC	$0.487/Fixture	1 Fixture	$0.49	$0.487/Fixture	1 Fixture	$0.49	$0.00	0.0%
Energy & Transmission Subtotal			$1.87			$1.87	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$1.87			$1.87	$0.00	0.0%
Total Average Monthly Bill			$15.11			$17.77	$2.65	17.5%

** Sample bill based on the most common lighting type*

PPL Electric Utilities Corporation
Rate Schedule: SM(R) Mercury Vapor Street Lighting Service (Overhead, Wood Pole, 3,350 Lumens)*
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$12.225/Lamp	1 Lamp	$12.23	$14.479/Lamp	1 Lamp	$14.48	$2.25	18.4%
Energy Charge								
Demand Charge								
TCJA	-8.0%		-$0.98				$0.98	-100.0%
SMR 2								
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.082/Lamp	1 Lamp	$0.08	$0.082/Lamp	1 Lamp	$0.08	$0.00	0.0%
USR								
SDER	$0.045/Lamp	1 Lamp	$0.05				-$0.05	-100.0%
DSIC	7.5%		$0.85					
Distribution Subtotal			$12.22			$14.56	$2.34	19.2%
State Tax Adjustment	-0.28%		-$0.034			$0.000	$0.03	-100.0%
Total Distribution Charges			$12.18			$14.56	$2.38	19.5%
GSC-1	$4.397/Lamp	1 Lamp	$4.40	$4.397/Lamp	1 Lamp	$4.40	$0.00	0.0%
TSC	$1.551/Lamp	1 Lamp	$1.55	$1.551/Lamp	1 Lamp	$1.55	$0.00	0.0%
Energy & Transmission Subtotal			$5.95			$5.95	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$5.95			$5.95	$0.00	0.0%
Total Average Monthly Bill			$18.13			$20.51	$2.38	13.1%

** Sample bill based on the most common lighting type*

PPL Electric Utilities Corporation
Rate Schedule: SHS High Pressure Sodium Street Light Service (Underground, Low Mount, =9,500 Lumens)*
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$20.360/Lamp	1 Lamp	$20.36	$24.123/Lamp	1 Lamp	$24.12	$3.76	18.5%
Energy Charge								
Demand Charge								
TCJA	-8.0%		-$1.63				$1.63	-100.0%
SMR 2								
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.071/Lamp	1 Lamp	$0.07	$0.071/Lamp	1 Lamp	$0.07	$0.00	0.0%
USR								
SDER	$0.039/Lamp	1 Lamp	$0.04				-$0.04	-100.0%
DSIC	7.5%		$1.41					
Distribution Subtotal			$20.24			$24.19	$3.95	19.5%
State Tax Adjustment	-0.28%		-$0.057			$0.000	$0.06	-100.0%
Total Distribution Charges			$20.19			$24.19	$4.01	19.9%
GSC-1	$3.824/Lamp	1 Lamp	$3.82	$3.824/Lamp	1 Lamp	$3.82	$0.00	0.0%
TSC	$1.348/Lamp	1 Lamp	$1.35	$1.348/Lamp	1 Lamp	$1.35	$0.00	0.0%
Energy & Transmission Subtotal			$5.17			$5.17	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$5.17			$5.17	$0.00	0.0%
Total Average Monthly Bill			$25.36			$29.37	$4.01	15.8%

** Sample bill based on the most common lighting type*

PPL Electric Utilities Corporation
Rate Schedule: SLE Light Emitting Diode (LED) Street Light Service (Overhead, Wood Pole, =4,900 Lumens)*
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge	$14.240/Lamp	1 Lamp	$14.24	$16.854/Lamp	1 Lamp	$16.85	$2.61	18.4%
Energy Charge								
Demand Charge								
TCJA	-8.0%		-$1.14				$1.14	-100.0%
SMR 2								
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.043/Lamp	1 Lamp	$0.04	$0.043/Lamp	1 Lamp	$0.04	$0.00	0.0%
USR								
SDER	$0.024/Lamp	1 Lamp	$0.02				-$0.02	-100.0%
DSIC	7.5%		$0.99					
Distribution Subtotal			$14.14			$16.90	$2.75	19.5%
State Tax Adjustment	-0.28%		-$0.040			$0.000	$0.04	-100.0%
Total Distribution Charges			$14.11			$16.90	$2.79	19.8%
GSC-1	$2.325/Lamp	1 Lamp	$2.33	$2.325/Lamp	1 Lamp	$2.33	$0.00	0.0%
TSC	$0.820/Lamp	1 Lamp	$0.82	$0.820/Lamp	1 Lamp	$0.82	$0.00	0.0%
Energy & Transmission Subtotal			$3.15			$3.15	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$3.15			$3.15	$0.00	0.0%
Total Average Monthly Bill			$17.25			$20.04	$2.79	16.2%

** Sample bill based on the most common lighting type*

PPL Electric Utilities Corporation
Rate Schedule: SE Energy Only Street Lighting (Customer Owned Poles)*
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Customer Charge								
Energy Charge	$0.06026/kWh	19,885 kWh	$1,198.25	$0.07254/kWh	19,885 kWh	$1,442.43	$244.18	20.4%
Demand Charge								
TCJA	-8.0%		-$95.86				$95.86	-100.0%
SMR 2								
CER	-$0.01/Bill	1 Month	-$0.01				$0.01	-100.0%
ACR 4	$0.00166/kWh	19,885 kWh	$33.01	$0.00166/kWh	19,885 kWh	$33.01	$0.00	0.0%
USR								
SDER	$0.00092/kWh	19,885 kWh	$18.29				-$18.29	-100.0%
DSIC	7.5%		$86.53				-$86.53	-100.0%
Distribution Subtotal			$1,240.21			$1,475.44	$235.23	19.0%
State Tax Adjustment	-0.28%		-$3.47			$0.00	$3.47	-100.0%
Total Distribution Charges			$1,236.74			$1,475.44	$238.71	19.3%
GSC-1	$0.08956/kWh	19,885 kWh	$1,780.87	$0.08956/kWh	19,885 kWh	$1,780.87	$0.00	0.0%
TSC	$0.03158/kWh	19,885 kWh	$627.96	$0.03158/kWh	19,885 kWh	$627.96	$0.00	0.0%
Energy & Transmission Subtotal			$2,408.83			$2,408.83	$0.00	0.0%
State Tax Adjustment	0.001%		$0.02	0.001%		$0.02	$0.00	0.0%
Total Energy & Transmission Charges			$2,408.85			$2,408.85	$0.00	0.0%
Total Average Monthly Bill			$3,645.59			$3,884.29	$238.71	6.5%

** Sample bill based on the most common lighting type*

PPL Electric Utilities Corporation
Rate Schedule: TS (R) Municipal Traffic Signal Lighting Service
FPFTY Impact of Proposed Rates On Average Bills

	Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes	Proposed Average Bills	Change in Average Bills	
Per Watt Charge	$0.07496/watt	403 Watts	$30.18	$0.08967/watt	403 Watts	$36.10	$5.92	19.6%
Energy Charge								
Demand Charge								
TCJA	-8.0%		-$2.41				$2.41	-100.0%
SMR 2								
CER	-$0.01/Bill	1 Watts	-$0.01				$0.01	-100.0%
ACR 4	$0.00121/watt	403 Watts	$0.49	$0.00121/watt	403 Watts	$0.49	$0.00	0.0%
USR								
SDER	$0.00067/watt	403 Watts	$0.27				-$0.27	-100.0%
DSIC	7.5%		$2.14					
Distribution Subtotal			$30.65			$36.59	$5.94	19.4%
State Tax Adjustment	-0.28%		-$0.086			$0.000	$0.09	-100.0%
Total Distribution Charges			$30.56			$36.59	$6.02	19.7%
GSC-1	$0.06543/watt	403 Watts	$26.34	$0.06543/watt	403 Watts	$26.34	$0.00	0.0%
TSC	$0.02307/watt	403 Watts	$9.29	$0.02307/watt	403 Watts	$9.29	$0.00	0.0%
Energy & Transmission Subtotal			$35.63			$35.63	$0.00	0.0%
State Tax Adjustment	0.001%		$0.00	0.001%		$0.00	$0.00	0.0%
Total Energy & Transmission Charges			$35.63			$35.63	$0.00	0.0%
Total Average Monthly Bill			$66.19			$72.21	$6.02	9.1%

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 9

Direct Testimony of Julissa Burgos

Topics: **Capital Structure**
Embedded Cost of Capital

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Julissa Burgos. My business address is Two City Center, 645 Hamilton Street, Suite 9, Allentown, PA 18101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), which provides services to PPL Corporation and its subsidiaries. I hold the position of Assistant Treasurer. I also serve as Assistant Treasurer for PPL Electric.

Q. What are your responsibilities as Assistant Treasurer?

A. I am responsible for overseeing treasury activities including the execution of debt and equity capital market transactions for PPL Corporation and its subsidiaries, as well as maintaining rating agency and banking relationships, managing liquidity, financial risk management and overseeing investments and pensions.

Q. What is your educational background and professional experience?

A. My educational background and professional experience are set forth in my curriculum vitae attached as Appendix A.

Q. What is the purpose of your testimony?

A. I will testify about PPL Electric's capital structure, cost of long-term debt and credit ratings in this proceeding. I will address how the Company's cost of long-term debt is calculated and how credit ratings affect the Company's cost of long-term debt and ultimately its cost of capital.

Q. Are you sponsoring any exhibits or schedules in this proceeding?

A. Yes, I am sponsoring the following exhibits:

- PPL Electric Exhibit JB-1: Moody's Rating Methodology, Regulated Electric and Gas Utilities, dated August 2024
- PPL Electric Exhibit JB-2: S&P General: Corporate Methodology dated January 7, 2024, republished July 7, 2025
- PPL Electric Exhibit JB-3: S&P General: Sector-Specific Corporate Methodology, dated July 7, 2025
- PPL Electric Exhibit JB-4: S&P Group Rating Methodology, dated July 2019, republished August 20, 2025

I am also co-sponsoring Schedules B-6 through B-8 of Exhibits Historic 1, Future 1, and Fully Projected Future 1 and sponsoring or co-sponsoring portions of Parts II and III of the filing requirements as noted on their indexes.

II. <u>CAPITAL STRUCTURE</u>

Q. Please describe the Company's capital structure.

A. PPL Electric targets a capital structure that optimizes the mix of debt and equity financing that balances the appropriate amount of risk and minimizes its weighted cost

of capital, while maintaining credit metrics that support its strong investment-grade credit ratings. The strong investment-grade credit ratings provide the Company with the ability to access capital at more favorable borrowing rates as PPL Electric continues to make investments to strengthen grid reliability and resiliency without compromising affordability. For the fully projected test year ("FPFTY"), PPL Electric's debt-to-capitalization ratio is approximately 44 percent as reflected in Schedule B-7.

III. EMBEDDED COST OF CAPITAL

Q. Please describe PPL Electric's cost of debt.

A. The cost of debt reflects the interest rate payable on PPL Electric's long-term debt. Long-term debt is typically priced using the risk-free rate, a U.S. Treasury Bond for the applicable tenor (i.e., a 10-year bond would price using a 10-U.S. Treasury Bond) plus an applicable credit spread. The credit spread accounts for several market and issuer specific factors, including the issuer's credit rating. It also accounts for the additional return investors demand for investing in a corporate bond compared to the risk-free U.S. Treasury Bond.

The cost of debt for PPL Electric is determined by calculating the weighted average interest rate of the Company's existing long-term debt outstanding, including the discount or premium and amortized fees. For the FPFTY, PPL Electric's weighted average cost of long-term debt is forecasted to be 5.08% as reflected in Schedule B-6.

Q. Do you believe PPL Electric's cost of debt is reasonable?

A. Yes, I believe PPL Electric's cost of debt is reasonable. The Company's cost of debt is impacted by several factors including market conditions, overall investor sentiment at the time of issuance and credit spreads. Macroeconomic market conditions as well as investor sentiment on the bond market and the utility sector play a critical role in the execution of a debt transaction. Investor sentiment can drive demand for the Company's bonds as investors evaluate the different investment alternatives available to them across sectors compared to investing in PPL Electric. While most of these factors are beyond the Company's control, they have a significant impact on PPL Electric's cost of debt. The credit spread is also a major driver of the cost of debt and is the component of the cost that is specific to PPL Electric. As such, the Company aims to maintain strong investment grade credit ratings, which places PPL Electric in the best position to access capital when needed. The Company regularly works with banks to assess the factors that affect the cost of debt. The Company also has the benefit of insight into the cost of debt of its affiliates, along with other utility peers, which helps determine whether its cost of debt is appropriate given PPL Electric's individual attributes. Given the focus on achieving best execution at time of issuance and maintaining high credit quality, I believe that PPL Electric's cost of debt is reasonable.

Q. How do the Company's credit ratings impact the cost of debt?

A. The credit rating is a key consideration in determining the cost at which the Company can access capital. Many investors rely on the assessments done by the major ratings agencies, such as Moody's Investor Service ("Moody's") and S&P Global ("S&P").

The rating agencies evaluate a company's overall financial strength and credit worthiness, which includes an assessment of the company's liquidity, financial metrics, and environmental risks. They monitor key credit metrics with a focus on Cash Flow (Funds) From Operations to Debt (CFO/Debt) as well as Total Debt to Total Capitalization (Debt/Capitalization). In addition, for regulated utilities, the ratings agencies assess the regulatory environment given the critical importance it bears on the utility's financial performance. Companies with strong credit metrics have high credit quality, which typically results in a lower cost of borrowing, all else equal.

Q. Please explain the key considerations the rating agencies use to evaluate a utility's credit quality.

A. Moody's and S&P assess several qualitative factors, financial information and ratios as part of their rating methodologies. Moody's considers four key factors when evaluating regulated utilities: (1) the regulatory framework; (2) the ability to recover costs and earn returns; (3) diversification; and (4) financial strength.

The financial metrics Moody's evaluates in assigning a credit rating include the entity's CFO/Debt and the Debt/Capitalization ratios, amongst others. Moody's states, "High debt levels in comparison to capitalization can indicate higher interest obligations, can limit the ability of a utility to raise additional financing if needed, and can lead to leverage covenant violations in credit facilities or other financing agreements."

S&P evaluates creditworthiness using a top-down approach that considers the Business Risk Profile, which for regulated utilities like PPL Electric, is driven by

regulatory advantage—not competitive position. It includes regulatory stability, tariff-setting procedures, financial stability and regulatory independence

S&P also determines the Financial Risk Profile, which is based on credit ratios such as FFO/Debt and Debt/EBITDA, reflecting the Company's ability to meet financial obligations. They also consider other factors, including capital structure, financial policy, liquidity, and group influence (e.g., support from parent company).

Q. What are PPL Electric's current credit ratings?

A. PPL Electric targets an "A" rating from Moody's and S&P. Presently, Moody's rating is A3 (with the first mortgage bonds rated A1), and S&P's rating is A (with first mortgage bonds rated A+). Short-Term Ratings are A-1 at S&P and P-2 at Moody's.

Q. Have the credit ratings changed since PPL Electric's last rate case? If so, what was the change and why?

A. Yes. In May 2022, S&P upgraded PPL Electric's issuer credit rating from 'A-' to 'A', with secured debt being upgraded to 'A+' from 'A' and short-term debt was upgraded to A1 from A2. The upgrade was the result of PPL Electric's stand-alone financial metrics at or above their respective upgrade threshold and the cumulative value of its insulating measures as prescribed in S&P's insulation assessment, which includes financial performance, funding arrangements, and operational independence.

Q. Do the existing credit ratings allow PPL Electric to compete for attractively priced capital for future investments in facilities to serve customers?

A. The Company maintains certain credit metrics to retain its strong investment-grade credit ratings, providing PPL Electric with greater flexibility to have access to capital. While the strong credit ratings are a critical component of the cost of capital, there may be other factors that may hinder the Company's ability to access capital at lower costs, including macro-economic factors as well investor sentiment on the utility sector at any given time.

IV. RETURN ON COMMON EQUITY

Q. Have you reviewed the testimony of PPL Electric witness Jennifer Nelson regarding return on common equity (PPL Electric St. No. 10)?

A. Yes, I have.

Q. Do you believe Ms. Nelson's proposed return on common equity is reasonable?

A. Yes, I do. I have reviewed her analyses that support her recommendation, and I find Ms. Nelson's proposed return on common equity of 11.3 percent to be fair and reasonable.

Q. Does this conclude your direct testimony?

A. Yes, it does.

Appendix A

Julissa Burgos
Assistant Treasurer
PPL Services Corporation
Two City Center
645 Hamilton Street, Suite 9
Allentown, PA 18101-1179

Professional Experience

PPL Corporation

Assistant Treasurer	November 2024- Present
Director - Corporate Finance	July 2018 – November 2024
Manager - Investments and Pensions	July 2015 - July 2018
Finance Specialist - Investments & Pensions	November 2011 - June 2015
Supervisor - Cash Operations	January 2008 - October 2011
Analyst/Senior Analyst - Corporate Finance	July 2005 - December 2007
Staff Analyst - Cash Management	May 2001 - June 2005

Education & Credentials

Bachelor of Science Business Administration - Finance
University of Pittsburgh, Pittsburgh Pa
Certified Treasury Professional (CTP)

Professional Memberships

Association for Financial Professionals

Civic Activities

Treasurer- Board of Directors - Community Services for Children
Member- Investment Committee - DaVinci Science Center, Allentown, PA

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 10

Direct Testimony of Jennifer E. Nelson

Topics: **Return on Equity**
Capital Structure

Dated: September 30, 2025

I. INTRODUCTION

Q. Please state your name, affiliation, and business address.

A. My name is Jennifer E. Nelson. I am a Vice President at Concentric Energy Advisors. Concentric is a management consulting and economic advisory firm that specializes in the North American energy and water industries. Based in Marlborough, Massachusetts, Washington, D.C., and Calgary, Alberta, Concentric specializes in regulatory and litigation support, financial advisory services, energy market strategies, market assessments, energy commodity contracting and procurement, economic feasibility studies, and capital market analyses. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts, 01752.

Q. On whose behalf are you testifying?

A. I am submitting this testimony to the Pennsylvania Public Utility Commission ("PUC" or the "Commission") on behalf PPL Electric Utilities Corporation ("PPL Electric", or the "Company"), which is an indirect, wholly owned subsidiary of PPL Corporation.

Q. Please describe your experience in the energy and utility industries and your educational and professional qualifications.

A. I have more than fifteen years of experience in the energy industry, having served as a consultant and energy/regulatory economist for state government agencies. Since 2013, I have provided consulting services to clients on a range of financial and regulatory issues including cost of capital, ratemaking policy, and regulatory strategy issues. Prior to consulting, I was a staff economist at the Massachusetts Department of Public Utilities,

and a petroleum economist for the State of Alaska. I completed utility regulatory training offered by New Mexico State University's Center for Public Utilities and have earned the Certified Rate of Return Analyst designation from the Society of Utility and Regulatory Financial Analysts based on my experience and successful completion of an examination. I hold a Bachelor's degree in Business Economics from Bentley University and a Master's degree in Resource and Applied Economics from the University of Alaska. A summary of my professional and educational background, including a list of my testimony filed before regulatory commissions, is included as PPL Electric Exhibit JEN-1.

Q. Have you previously submitted testimony before the Commission?

A. No, I have not submitted testimony before the Commission. However, I have previously filed testimony before more than 20 state regulatory commissions, as detailed in PPL Electric Exhibit JEN-1. During my time as a consultant, I have supported the development of expert witness testimony and analyses regarding the Return on Equity ("ROE") and capital structure in more than 100 proceedings filed before numerous U.S. state regulatory commissions and the Federal Energy Regulatory Commission.

Q. Are you sponsoring any exhibits in this case?

A. Yes. I am sponsoring portions of Part III of the filing requirements as noted on its index. Also, my analyses and recommendations are supported by the data presented in PPL Electric Exhibits JEN-2 through JEN-9, which have been prepared by me or under my direction. I sponsor the following exhibits:

PPL Electric Exhibit JEN-1 Résumé and Testimony Listing of Jennifer E. Nelson
PPL Electric Exhibit JEN-2 Constant Growth DCF Results

PPL Electric Exhibit JEN-3	Quarterly Growth DCF Results
PPL Electric Exhibit JEN-4	Expected Market Return Calculations
PPL Electric Exhibit JEN-5	CAPM and Empirical CAPM Results
PPL Electric Exhibit JEN-6	Bond Yield Plus Risk Premium Analysis
PPL Electric Exhibit JEN-7	Size Premium Adjustment
PPL Electric Exhibit JEN-8	Flotation Cost Adjustment
PPL Electric Exhibit JEN-9	Capital Structure Analysis

Q. What is the purpose of your testimony?

A. The purpose of my direct testimony is to present evidence and provide a recommendation for PPL Electric's return on equity ("ROE"). My direct testimony also assesses the Company's capital structure in comparison to the proxy group companies supporting my analysis.

II. OVERVIEW AND SUMMARY

Q. Please summarize your recommendation regarding the appropriate cost of equity for PPL Electric.

A. In this proceeding, I recommend the Commission authorize an ROE of 11.30 percent for PPL Electric. To develop my ROE recommendation, I rely on the results of three widely used market-based financial models: (1) the constant growth and quarterly growth forms of the Discounted Cash Flow ("DCF") model, (2) the traditional and empirical forms of the Capital Asset Pricing Model ("CAPM"), and (3) the Bond Yield Plus Risk Premium. These models indicate a cost of equity ranging from approximately 10.30 percent to 12.35 percent. An ROE of 11.30 percent reflects the approximate midpoint of the range of model results. Further, my recommendation is conservative as I do not make an additional

adjustment for PPL Electric's planned capital expenditures, slightly smaller size compared to the proxy group, and flotation costs.

As to the capital structure, I conclude the Company's requested permanent capital structure consisting of 56.00 percent common equity and 44.00 percent long-term debt is reasonable and should be approved because it falls within the range of actual capital structures for the operating companies held by the proxy group companies.

Q. What factors do you consider in determining your ROE recommendation?

A. The cost of equity is an opportunity cost that cannot be precisely quantified. Therefore, it must be estimated through various financial models. Each of the ROE-estimation models is subject to limiting assumptions and each provides a different perspective on investors' return requirements under varying market conditions. The use of multiple financial models, therefore, enables a more robust and comprehensive assessment of the cost of equity instead of relying on one specific estimation model.

After reviewing the model results discussed later in the testimony, I assess the Company's risk profile relative to a group of proxy companies. As explained in more detail throughout my testimony, my recommendation considers: (1) the Company's significant capital investment needs; (2) the regulatory environment in which the Company operates; (3) the Company's smaller size compared to the size of the proxy group companies; (4) the impact of flotation costs; and (5) the current capital market environment. While I do not make any explicit adjustments to my ROE estimates for PPL Electric's business risks, I consider them when determining my ROE recommendation.

The low end of my range, 10.30 percent, is informed by the results of my Constant Growth and Quarterly Growth DCF analysis using mean growth rates and the average Bond

Yield Plus Risk Premium results. Additionally, low end of the range is supported by the CAPM and Empirical CAPM ("ECAPM") results using a long-term average historical market return. The high end of my recommended range, 12.35 percent, is informed by the average of the forward-looking CAPM and ECAPM analysis. Based on those considerations, it is my opinion that an ROE at the approximate midpoint of the range, or 11.30 percent, is a just and reasonable estimate of PPL Electric's cost of equity.

Q. Has the Commission previously acknowledged the importance of considering prevailing market conditions in determining the appropriate ROE?

A. Yes, in its July 2024 Opinion and Order for Pennsylvania American Water Company in Docket No. R-2023-3043189, the Commission considered the prevailing market conditions of increasing inflation, higher interest rates, and capital costs in approving an ROE that reflected the average of the DCF and CAPM results.[1] As explained in my Direct Testimony, these conditions persist, and are expected to persist, going forward.

Q. How is the remainder of your Direct Testimony organized?

A. The remainder of my Direct Testimony is organized as follows:

- Section III – Provides a summary of issues regarding the cost of equity estimation in regulatory proceedings, describes the regulatory guidelines pertinent to the development of the cost of capital, explains my selection of the proxy group used to develop my analytical results, and describes my analyses on which my ROE determination is based;

[1] Pennsylvania American Water Company, Docket No. R-2023-3043189, Opinion and Order, at 194 (July 11, 2024).

- Section IV – Discusses the specific business risks that have a direct bearing on the Company's cost of equity;
- Section V – Reviews the current capital market conditions and the effect on the cost of equity;
- Section VI – Compares the Company's proposed capital structure to the capital structures of the proxy group; and
- Section VII – Summarizes my conclusions and recommendations.

III. COST OF EQUITY ESTIMATION

A. Regulatory Guidelines and Financial Considerations

Q. Before addressing the specific aspects of this proceeding, please explain the connection between the cost of capital and a utility's cost of service.

A. Under the cost-of-service ratemaking paradigm, the development of utility rates begins with determining the utility's total cost to serve customers. This is known as the revenue requirement, since the utility's revenues must be sufficient to recover its costs to serve customers. The revenue requirement consists of four components: (1) operating and maintenance ("O&M") expenses, (2) taxes, (3) the return *of* capital through depreciation expense, and (4) the return *on* capital through the regulated return on rate base. The return on rate base is calculated as the weighted average cost of capital multiplied by the rate base. The return on capital must be sufficient to allow the utility to repay its debt obligations and compensate equity investors for the use of their financial capital. From that important perspective, the return on capital reflects a cost to the utility just as any other component of the revenue requirement.

Q. Please explain the cost of capital conceptually.

A. The cost of capital is the return that investors require to commit capital to a firm. Investors will provide funds to a firm only if the return that they expect is equal to, or greater than, the return that they require to accept the risk of investing capital in the firm. Simply, the cost of capital is the expected rate of return prevailing in the capital markets on alternative investments of similar risk.[2] Conceptually, the cost of capital is: (1) forward looking and reflects an expected rate of return; (2) an opportunity cost; (3) determined in the capital markets, and (4) dependent on, and proportional to, the risk of the investment.[3]

Because the cost of equity is expectational and premised on the principle of opportunity costs, it cannot be precisely quantified. Instead, it must be estimated by applying market data to various financial models that are simplified representations of investor behavior and expectations. Moreover, equity investors have a subordinate claim to cash flows owed to debt investments and other claims; the uncertainty (or risk) associated with those residual cash flows determines the cost of equity. In the end, the cost of equity should reflect the return that investors require considering the subject company's risk profile and the returns available on comparable investments.

Q. How is the Cost of Equity estimated in regulatory proceedings?

A. Regulated utilities primarily use long-term capital (e.g., common stock and long-term debt) to finance their permanent rate base. The rate of return for a regulated utility is calculated

[2] Lawrence A. Kolbe, James A. Read, Jr., and George R. Hall, The Cost of Capital – Estimating the Rate of Return for Public Utilities, The MIT Press, Cambridge, MA, at 13 (1985).

[3] *Id*.

as its weighted average cost of capital, in which the costs of the individual sources of capital are weighted by their respective book values.

The ROE reflects the cost of raising and retaining equity capital and is estimated by using one or more market-based analytical approaches. Although quantitative models are used to estimate the ROE, the cost of equity cannot be precisely quantified through a strict mathematical exercise. As such, a reasonable and appropriate ROE reflects the financial, economic, and regulatory environment in which the estimate is developed, as well as the subject company's risk profile.

Q. Please briefly summarize the guidelines used in establishing the cost of capital for a regulated utility.

A. Public utility regulation is rooted in the principle that utilities receive a fair rate of return sufficient to attract the capital required to provide safe and reliable public utility service for customers at reasonable rates. The U.S. Supreme Court ("Supreme Court") established the guiding principles for establishing a fair return for capital in two seminal cases: (1) *Bluefield Water Works and Improvement Co. v. Public Service Comm'n.* ("*Bluefield*");[4] and (2) *Federal Power Comm'n v. Hope Natural Gas Co.* ("*Hope*").[5] In *Bluefield*, the Court stated:

> A public utility is entitled to such rates as will permit it to earn a return upon the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties; but it has no constitutional right to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures. The return should be reasonably sufficient to assure confidence in the financial soundness of the

[4] *See Bluefield Water Works and Improvement Co. v. Public Service Comm'n.*, 262 U.S. 679, 692 (1923).
[5] *See Federal Power Comm'n v. Hope Natural Gas Co.*, 320 U.S. 591, 603 (1944).

> utility and should be adequate, under efficient and economical management, to maintain and support its credit, and enable it to raise the money necessary for the proper discharge of its public duties.[6]

The Supreme Court therefore recognized that: (1) a regulated public utility cannot remain financially sound unless the return it is allowed to earn on its invested capital is at least equal to the cost of capital (the principle relating to the demand for capital); and (2) a regulated public utility will not be able to attract capital if it does not offer investors an opportunity to earn a return on their investment equal to the return they expect to earn on other investments of similar risk (the principle relating to the supply of capital).

In *Hope*, the Supreme Court reiterated the three primary standards for a regulated rate of return:

> [Th]e return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital.[7]

In summary, the Supreme Court has recognized that the fair return should be: (1) commensurate with returns investors expect to earn on other investments of similar risk (the "comparable return" standard); (2) sufficient to assure confidence in the company's financial integrity (the "financial integrity" standard); and (3) adequate to maintain and support the company's credit and to attract capital (the "capital attraction" standard). Importantly, a fair and reasonable rate of return satisfies all three standards.

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[6] *Bluefield Water Works and Improvement Co. v. Public Service Comm'n.*, 262 U.S. 679, 692 (1923).
[7] *Federal Power Comm'n v. Hope Natural Gas Co.*, 320 U.S. 591, 603 (1944).

Q. Has the Commission also applied the *Hope* and *Bluefield* standards as guidance for setting rates?

A. Yes, it has. The Commission upholds the precedents of the *Hope* and *Bluefield* cases and regularly acknowledges that a utility is entitled to a fair and reasonable return. For example, in its November 2015 order approving the settlement in PPL Electric's last filed rate case, the Commission stated, "In determining what constitutes a fair rate of return, the Commission is guided by the criteria set forth in *Bluefield Water Works and Improvement Co. v. Public Service Comm'n of West Virginia,* 262 U.S. 679 (1923) and *Federal Power Comm'n v. Hope Natural Gas Co.*, 320 U.S. 591 (1944)."[8] Based on those standards, the authorized ROE should provide PPL Electric with the *opportunity* (which is not a guarantee) to earn a fair and reasonable return and should enable efficient access to external capital under a variety of market conditions.

Q. Why is it important for a utility to be allowed the opportunity to earn a return adequate to attract capital at reasonable terms?

A. Regulated utilities have a legal obligation to serve regardless of prevailing economic and capital market conditions. Unlike non-regulated firms, a regulated utility cannot decide to whom it provides utility service in its footprint, how much service it delivers, nor when it provides service. Because utilities are one of the most capital-intensive sectors, they must ensure they have access to external financial capital on efficient terms not only during times when markets are well-behaving, but also when markets are volatile or constrained (e.g.,

[8] *Pa. PUC v. PPL Electric Utilities Corp*., Opinion and Order, Docket No. R-2015-2469275, Public Meeting Held November 19, 2015, at 16.

during periods of high inflation and interest rates, global pandemics,[9] changes in government, and economic recessions). A return that is adequate to attract capital at reasonable terms enables the utility to provide safe and reliable service while maintaining its financial integrity. As discussed above, and in keeping with the *Hope* and *Bluefield* standards, that return should be commensurate with the returns expected for investments of similar risk.

The ratemaking process is based on the principle that, for investors and companies to commit the capital needed to provide safe and reliable utility services, the utility must have a reasonable opportunity to recover the return of, and the market-required return on, invested capital. To meet its legal obligation to serve, the allowed ROE should enable the subject utility to maintain its financial integrity in a variety of economic and capital market conditions. To preserve and enhance service reliability, PPL Electric must generate adequate cash flow from operations and have efficient access to external capital needed to undertake its capital investment plan regardless of the economic and capital market conditions at the time.

Further, the financial community carefully monitors utility companies' current and expected financial conditions, as well as the regulatory environment in which those companies operate. In that respect, the regulatory environment is one of the most important factors considered in both debt and equity investors' assessments of risk.[10] That

[9] E.g., the Commission rejected the opposing parties' argument that no rate increase should be granted during the COVID-19 pandemic. See *Pa. PUC v. Columbia Gas of Pennsylvania, Inc*., Opinion and Order, Docket No. R-2020-3018835, at 42.

[10] *See, e.g.*, Moody's Investors Service, Rating Methodology: Regulated Gas and Electric Utilities, at 7 (August 6, 2024).

consideration is especially important during uncertain economic and financial conditions in which the utility may require access to capital markets.

The outcome of the Commission's order in this case, therefore, should provide PPL Electric with the opportunity to earn an ROE that is: (1) adequate to attract capital at reasonable terms, (2) sufficient to ensure its financial integrity, and (3) commensurate with returns on investments in enterprises having corresponding risks. To the extent PPL Electric has a reasonable opportunity to earn its market-based cost of equity, neither customers nor shareholders are disadvantaged. In fact, a return that is adequate to attract capital at reasonable terms enables PPL Electric to provide customers with safe, reliable service while maintaining its financial integrity.

Q. What are your conclusions regarding the regulatory principles pertaining to the cost of capital for a public utility?

A. Congruent to other costs in a utility's cost of service, the regulated return on rate base is a cost that PPL Electric incurs as part of its normal operations, including the need to compensate equity investors for the use of their capital. Under the *Hope* and *Bluefield* standards, the cost of equity authorized for PPL Electric in this proceeding should be: (1) adequate to attract capital at reasonable terms; (2) sufficient to ensure its financial integrity; and (3) commensurate with returns on investments having similar risks.

Because utilities are capital intensive and investors have many investment alternatives, the Company's financial profile must be adequate on a relative basis to ensure its ability to attract capital under a variety of economic and financial market conditions. The Commission's decision regarding the authorized ROE and capital structure in this

proceeding will directly affect the Company's ability to attract the capital needed to maintain and enhance service to customers.

B. Proxy Group Selection

Q. Why is it necessary to select a group of proxy companies to determine the Cost of Equity for PPL Electric?

A. The cost of equity for a given enterprise depends on the attendant risks to the business in which the company is engaged. According to financial theory, the value of a given company is equal to the aggregate market value of its constituent business units. The value of the individual business units reflects the risks and opportunities that are inherent in the business sectors in which those units operate. Because the ROE is a market-based concept estimated by applying market data to various financial models, and PPL Electric is not a standalone, publicly traded entity, it is necessary to establish a group consisting of companies that are both publicly traded and reasonably comparable to the Company in certain fundamental respects to serve as its "proxy" in the ROE estimation process. Even if the Company were a publicly traded entity, short-term events could bias its market value during a given period. A significant benefit of using a proxy group is that it moderates the effects of anomalous, temporary events associated with any one company.

Q. Please provide a summary profile of PPL Electric.

A. PPL Electric is an indirect wholly owned subsidiary of PPL Corporation and provides electric distribution and transmission service to approximately 1.5 million customers in Pennsylvania.[11] The Company's current long-term issuer credit ratings are as follows:

[11] Source: PPL Corporation, Form 10-K: Annual Report, 2024, Page 7.

Figure 1: PPL Electric's Current Long-term Issuer Credit Ratings[12]

Rating Agency	Current Credit Rating	Outlook
S&P Global Ratings	A	Stable
Moody's Investors Service ("Moody's")	A3	Stable

Q. Does the fact that PPL Electric is a subsidiary of PPL Corporation affect its cost of equity?

A. No. The cost of equity depends on the risk of a firm's operations and the assets supporting those operations. In other words, the cost of equity depends on the *use* of capital, not on the *source* of capital. Therefore, the Company's corporate structure, including whether it (or its parent) is privately held or publicly traded, does not affect the analysis. That is, the ROE is not determined by reference to PPL Electric's parent company.

Q. What criteria do you use to select the proxy group?

A. Because estimating the cost of equity is a comparative exercise, it is necessary to develop a proxy group of companies with risk profiles that are reasonably comparable to the subject company. As each company is unique, no two companies will have identical business and financial risk profiles. In selecting a proxy group, my objective is to balance the competing interests of selecting companies that are representative of the risks and prospects faced by PPL Electric, while at the same time ensuring that there is a sufficient number of companies in the proxy group. To develop my proxy group, I began with the domestic companies that *Value Line* classifies as Electric Utilities and applied the following screening criteria:

[12] Source: S&P Global Ratings; Moody's, as of June 30, 2025.

- Because certain of the models used in my analyses assume that earnings and dividends grow over time, I exclude companies that do not consistently pay quarterly cash dividends, or have cut their dividend in the last two years;
- Because certain of the models assume that earnings grow over time, I exclude companies that do not have positive earnings growth rates from at least two sources;
- To ensure that the growth rates used in my analyses are not biased by a single analyst, all the companies in my proxy group are consistently covered by at least two utility industry equity analysts;
- I exclude companies that do not have (or its primary regulated electric utility subsidiary does not have) an investment-grade issuer or senior unsecured bond credit rating from Standard and Poor's ("S&P") and Moody's;
- To incorporate companies that are primarily regulated electric utilities, I first exclude companies that have less than 60 percent of net operating income from regulated operations on average over the three years ended 2024. I then exclude companies within this group that have less than 60 percent of total regulated operating income from regulated electric operations, on average, over the three years ended 2024;
- I eliminate companies that have had recent significant merger activity or transactions or have had a recent significant financial event that could affect their market data or financial condition; and
- To avoid any circularity concerns, I exclude PPL Electric's parent company, PPL Corporation, from my proxy group.

Q. Which companies meet your screening criteria?

A. The criteria discussed above resulted in a proxy group of the following 24 companies:

Figure 2: Proxy Group Screening Results

Company	Ticker
Alliant Energy Corporation	LNT
Ameren Corporation	AEE
American Electric Power Company, Inc.	AEP
Avista Corporation	AVA
CenterPoint Energy, Inc.	CNP
CMS Energy Corporation	CMS
Consolidated Edison, Inc.	ED
Dominion Resources, Inc.	D
DTE Energy Company	DTE
Duke Energy Corporation	DUK
Entergy Corporation	ETR
Eversource Energy	ES
Exelon Corporation	EXC
FirstEnergy Corporation	FE
Evergy, Inc.	EVRG
IDACORP, Inc.	IDA
NextEra Energy, Inc.	NEE
NorthWestern Corporation	NWE
OGE Energy Corporation	OGE
Pinnacle West Capital Corporation	PNW
Portland General Electric Company	POR
Public Service Enterprise Group Inc.	PEG
Southern Company	SO
Xcel Energy Inc.	XEL

The screening criteria results in a group of electric utilities that are comparable (but not identical) to the financial and operational characteristics of PPL Electric. The screening criterion requiring an investment grade credit rating ensures that the proxy companies, like

PPL Electric, are in sound financial condition. Additionally, the criterion screening on the percent of net operating income from regulated electric operations distinguishes between electric utilities that are subject to regulation and those with substantial unregulated operations and are exposed to higher risks. In my opinion, these screens collectively reflect key risk factors that investors consider in making investments in electric utilities.

C. Cost of Equity Models

Q. What analytical approaches do you use to determine the Company's ROE?

A. As noted earlier, I rely on the constant growth and quarterly growth forms of the DCF model, the traditional and empirical forms of the CAPM, and the Bond Yield Plus Risk Premium approach. The models that I apply are commonly used in practice,[13] as well as in regulatory proceedings. Additionally, each model provides a different insight into investors' views of risk and return. Therefore, the use of multiple methods provides a comprehensive and robust perspective on investors' return requirements.

1. Constant Growth Discounted Cash Flow Model

Q. Please describe the Constant Growth DCF approach.

A. The Constant Growth DCF approach is based on the theory that a stock's current price represents the present value of all expected future cash flows. In its simplified form, the Constant Growth DCF model shown in Equation [1] below sets the ROE equal to the expected dividend yield plus the expected long-term annual growth rate in perpetuity:

$$k = \frac{D_0\ (1+g)}{P} + g \qquad [1]$$

where:

k = the required ROE,

[13] See for example., Eugene Brigham, Louis Gapenski, Financial Management: Theory and Practice, 7th Ed., 1994, at 341.

D_0 = the current annualized dividend,

P = the current stock price, and

g = the expected long-term annual growth rate.

Q. What assumptions underlie the Constant Growth DCF model?

A. The Constant Growth DCF model assumes: (1) a constant average annual growth rate for earnings and dividends; (2) dividends are paid annually, and the dividend payout ratio is stable; (3) a constant Price/Earnings multiple; and (4) a discount rate greater than the expected growth rate. The model also assumes that the current cost of equity will remain constant in perpetuity.

Q. What market data do you use to calculate the dividend yield in your Constant Growth DCF model?

A. I calculate the Constant Growth DCF result for each of the proxy companies using the following inputs:

- The average daily closing prices for the 30-, 90-, and 180-trading days ended June 30, 2025, for the term P;
- The current quarterly dividend as of June 30, 2025 multiplied by 4, for the term D_0; and

- Long-term earnings per share ("EPS") growth rate projections as of June 30, 2025, reported by Zacks, S&P Capital IQ,[14] and *Value Line* for the long-term growth rate, g.

Q. Why do you use three averaging periods to calculate an average stock price?

A. I do so to ensure that the model's results are not skewed by anomalous events that may affect stock prices on any given trading day. At the same time, the average period should reasonably reflect the conditions that have defined the financial markets over the recent past. Using 30-, 90-, and 180-trading day averaging periods reasonably balances those concerns.

Q. How do you calculate the expected dividend yield over the coming year?

A. Because utility companies tend to increase their quarterly dividends at different times throughout the year, it is reasonable to assume dividend increases will be evenly distributed over calendar quarters. Therefore, I calculate the expected dividend yield by applying one-half of the long-term growth rate to the current dividend yield. That adjustment ensures that the expected dividend yield is, on average, representative of the coming 12-month period.

[14] In prior testimonies, I have relied on analysts' consensus long-term EPS projections from First Call as reported by Yahoo! Finance. As of November 2024, Yahoo! Finance no longer publishes consensus long-term projected EPS growth rates. Therefore, I now rely on analysts' consensus EPS growth rate projections reported by S&P Capital IQ as a third source.

Q. Why is the projected EPS growth the appropriate measure of long-term growth in the Constant Growth DCF model?

A. In its Constant Growth form, the DCF model (*i.e.*, as presented in Equation [1] above) assumes a single expected growth estimate in perpetuity, which assumes a fixed payout ratio, and the same constant growth rate in EPS, dividends per share, and book value per share. In the long run, dividend growth can only be sustained by earnings growth.

Further, academic studies have clearly and consistently shown that measures of earnings and cash flow are strongly related to returns, and that analysts' forecasts of growth are superior to other measures of growth in predicting stock prices.[15] For example, the research of Vander Weide and Carleton demonstrates that earnings growth projections have a statistically significant relationship to stock valuation levels, while dividend growth rates do not.[16] Those findings suggest that investors form their investment decisions based on expectations of growth in earnings, not dividends.

Lastly, the only forward-looking growth rates that are available on a consensus basis are analysts' EPS growth rates. The fact that earnings growth projections are the only widely available estimates of growth further supports the conclusion that earnings growth is the most meaningful measure of growth among the investment community. For these reasons, earnings growth is the appropriate measure of long-term growth in the DCF model.

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[15] *See, e.g.*, Andreas C. Christofi, Petros C. Christofi, Marcus Lori and Donald M. Moliver, *Evaluating Common Stocks Using Value Line's Projected Cash Flows and Implied Growth Rate*, Journal of Investing (Spring 1999); Harris and Marston, *Estimating Shareholder Risk Premia Using Analysts' Growth Forecasts*, Financial Management at 21 (Summer 1992); and Vander Weide and Carleton, *Investor Growth Expectations: Analysts vs. History*, The Journal of Portfolio Management (Spring 1988); Robert S. Harris, *Using Analysts' Growth Forecasts to Estimate Shareholder Required Rate of Return*, Financial Management (Spring 1986).

[16] *See* Vander Weide and Carleton, *Investor Growth Expectations: Analysts vs. History*, The Journal of Portfolio Management (Spring 1988).

Q. What are the results of your constant growth DCF analysis?

A. To provide a spectrum of DCF-based ROE estimates, I calculate the low, mean, and high Constant Growth DCF result for each proxy company using the low, mean, and high EPS growth estimate. The mean result combines the average of the three EPS growth rate estimates with each proxy company's expected dividend yield. The high DCF result adds the maximum EPS growth rate estimate with each proxy company's expected dividend yield. Similarly, the low DCF result adds the minimum EPS growth rate estimate for each proxy company to the expected dividend yield. I then calculate the mean and median low, mean, and high DCF results for the proxy group (*see* PPL Electric Exhibit JEN-2). In developing my ROE recommendation, I rely on the average of the mean and median proxy group Constant Growth DCF results using the mean EPS growth rates (*see* Figure 3 below). By relying on the average of the mean and median proxy group results, I consider the individual DCF results of each proxy company while mitigating the effect of the highest and lowest estimates.

Figure 3: Constant Growth DCF Results Using Mean Growth Rates[17]

	Mean	Median	Average of Mean & Median
30-Day Average	10.26%	10.11%	10.19%
90-Day Average	10.23%	10.05%	10.14%
180-Day Average	10.30%	10.24%	10.27%

2. Quarterly Growth Discounted Cash Flow Model

Q. Please describe the Quarterly Growth DCF model.

A. As noted earlier, the Constant Growth DCF model is based on several limiting assumptions, one of which is that dividends are paid annually. However, most dividend-paying companies, including utilities, pay dividends on a quarterly basis. Although the dividend yield adjustment discussed earlier is intended to reflect that assumption by increasing the observed dividend yield by one-half of the expected growth rate, it does not fully account for the quarterly receipt and reinvestment of dividends. Consequently, the Constant Growth DCF model likely understates the cost of equity. The Quarterly Growth DCF model specifically incorporates the quarterly payment of dividends, and the associated quarterly compounding of those dividends as they are reinvested at the required ROE. As noted by Dr. Roger Morin:

> Clearly, given that dividends are paid quarterly and that the observed stock price reflects the quarterly nature of dividend payments, the market-required return must recognize quarterly compounding, for the investor receives dividend checks and reinvests the proceeds on a quarterly schedule... The annual DCF model inherently understates the investors' true return because it assumes all cash flows received by investors are paid annually.[18]

[17] *See* PPL Electric Exhibit JEN-2.
[18] Roger A. Morin, New Regulatory Finance, at 344 (2006).

Q. How is the dividend yield portion of the Quarterly DCF model calculated?

A. To reflect the timing and compounding of quarterly dividends, the model replaces the "D" component of the Constant Growth DCF model with the following equation:

$$D = d_1 (1 + k)^{0.75} + d_2 (1 + k)^{0.50} + d_3 (1 + k)^{0.25} + d_4 (1 + k)^0 \quad [2]$$

where:

d_1, d_2, d_3, d_4 = expected quarterly dividends over the coming year; and

k = the required Return on Equity.[19]

To calculate the expected dividends over the coming year for the proxy companies (*i.e.*, d_1, d_2, d_3, and d_4), I obtained the last four paid quarterly dividends for each company and multiplied them by one plus the growth rate (*i.e.*, $1 + g$). To provide a spectrum of quarterly growth DCF-based ROE estimates, I calculate the low, mean, and high quarterly growth DCF result for each proxy company using the low, mean, and high EPS growth estimates. For the *P* component of the dividend yield, I used the same average stock prices applied in the Constant Growth DCF analysis for each proxy company.

Q. What are the results of your Quarterly Growth DCF analyses?

A. My Quarterly Growth DCF results are summarized in Figure 4 below (see also PPL Electric Exhibit JEN-3). As with my Constant Growth DCF analysis, I rely on the average of the mean and median proxy group results using the mean EPS growth rates.

[19] Because the required ROE (k) is a variable in the dividend yield calculation, the Quarterly Growth DCF model is solved iteratively.

Figure 4: Quarterly Growth DCF Results Using Mean Growth Rates[20]

	Mean	Median	Average of Mean & Median
30-Day Average	10.46%	10.28%	10.37%
90-Day Average	10.42%	10.22%	10.32%
180-Day Average	10.50%	10.41%	10.46%

3. Capital Asset Pricing Model and Empirical Capital Asset Pricing Model

Q. Please describe the general form of the CAPM.

A. The CAPM is a risk premium method that estimates the cost of equity for a given security as a function of a risk-free return plus a risk premium to compensate investors for the non-diversifiable or "systematic" risk of that security. As shown in Equation [3], the CAPM is defined by four components, each of which theoretically is a forward-looking estimate:

$$K_e = r_f + \beta(r_m - r_f) \qquad [3]$$

where:

K_e = the required market ROE for a security;

β = the Beta coefficient of that security;

r_f = the risk-free rate of return; and

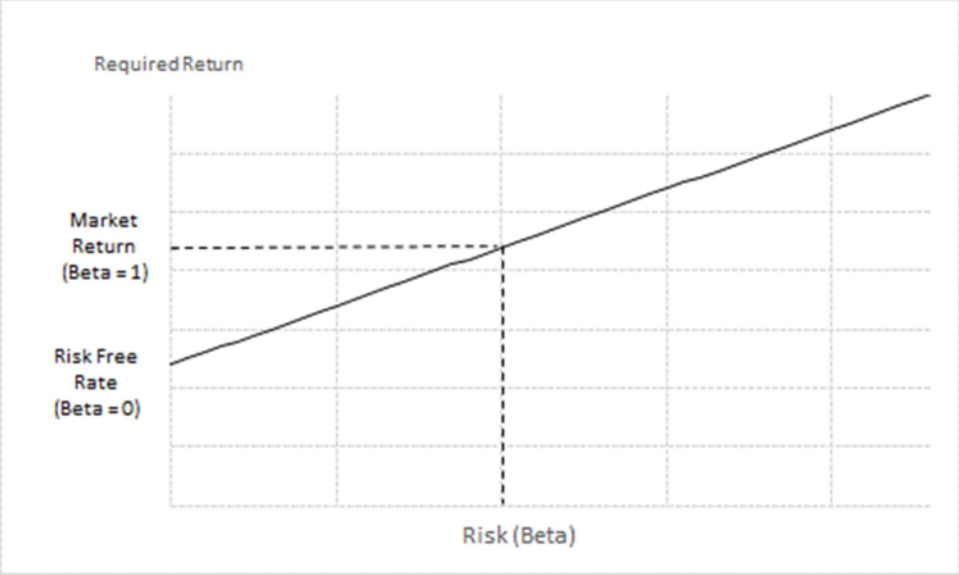
r_m = the required return on the market as a whole.

Equation [3] describes the Security Market Line ("SML"), or the CAPM risk-return relationship, depicted in Figure 5 below. The intercept is the risk-free rate (r_f) which has a Beta coefficient of zero, and the slope is the expected market risk premium ($r_m - r_f$). As shown in Figure 5, the SML is upward sloping, illustrating the principle that investments of higher risk require a higher return. By definition, r_m, the return on the market, has a

[20] *See* PPL Electric Exhibit JEN-3.

Beta coefficient of 1.00. A Beta coefficient of less than 1.00 generally indicates less market risk and a lower required return than the market; conversely, a company with a Beta coefficient greater than 1.00 has higher market risk, thereby warranting a higher required return than the market by investors.

Figure 5: Security Market Line



The CAPM assumes that all non-market (unsystematic) risk can be eliminated through diversification. The risk that cannot be eliminated through diversification is called market, or systematic risk. Systemic (or non-diversifiable) risk is measured by the Beta coefficient, which is defined as:

$$\beta_j = \frac{\sigma_j}{\sigma_m} \text{ x } \rho_{j,m} \quad [4]$$

where σj is the standard deviation of returns for company "j," σm is the standard deviation of returns for the broad market (as measured, for example, by the S&P 500 Index), and $\rho_{j,m}$ is the correlation of returns between company *j* and the broad market.

The Beta coefficient, therefore, represents both relative volatility (*i.e.*, the standard deviation) of returns, and the correlation in returns between the subject company and the overall market.

Q. What risk-free rate assumptions do you include in your CAPM analysis?

A. I apply two different estimates of the risk-free rate: (1) the 30-day average yield on 30-year Treasury bonds as of June 30, 2025 (*i.e.*, 4.92 percent);[21] and (2) a projected 30-year Treasury yield (*i.e.*, 4.52 percent).[22]

Q. Why do you rely on the 30-year Treasury yield in the CAPM analysis?

A. In determining the security most relevant to the application of the CAPM, the term (or maturity) should approximate the life of the underlying investment. Electric utilities are typically long-term duration investments; therefore, the 30-year Treasury yield is most suitable for the risk-free rate applied in the CAPM.

Q. What Beta coefficients do you use in your CAPM model?

A. As shown in PPL Electric Exhibit JEN-5, my CAPM analyses rely on two estimates of the Beta coefficient. First, I use the average five-year Beta coefficients from *Value Line* and Bloomberg for each proxy company as of June 30, 2025. Beta coefficients from both services are calculated using weekly returns over a five-year period, adjusted to reflect the

[21] Source: Bloomberg Professional Services.

[22] The average of: (1) the average projected 30-year Treasury yield for the six quarters ended Q4 2026; and (2) the average long-term projected 30-year Treasury yield for the years 2027-2031 and 2032-2036 reported by Blue Chip Financial Forecast. *See* Blue Chip Financial Forecast, Vol. 44, No. 7, July 1, 2025, at 2 and Blue Chip Financial Forecast, Vol. 44, No. 6, June 2, 2025, at 14.

tendency of Beta coefficients to regress toward the market mean of 1.00. In addition, I also conduct the CAPM analyses using 10-year adjusted Beta coefficients from Bloomberg.

Q. What estimates of the expected market return do you use to calculate the market risk premium?

A. I consider two estimates of the expected market return. The first estimate calculates a forward-looking market capitalization-weighted ROE of the S&P 500 Index by applying the Constant Growth DCF model to the S&P 500 Index, which results in expected market return estimates of 16.06 percent and 14.81 percent, as I describe further below. The second estimate is the long-run historical arithmetic average market return of 12.17 percent reported by Kroll (formerly Duff & Phelps) for the years 1926 to 2024.[23]

Q. Please further explain your forward-looking DCF approach to estimating the market return.

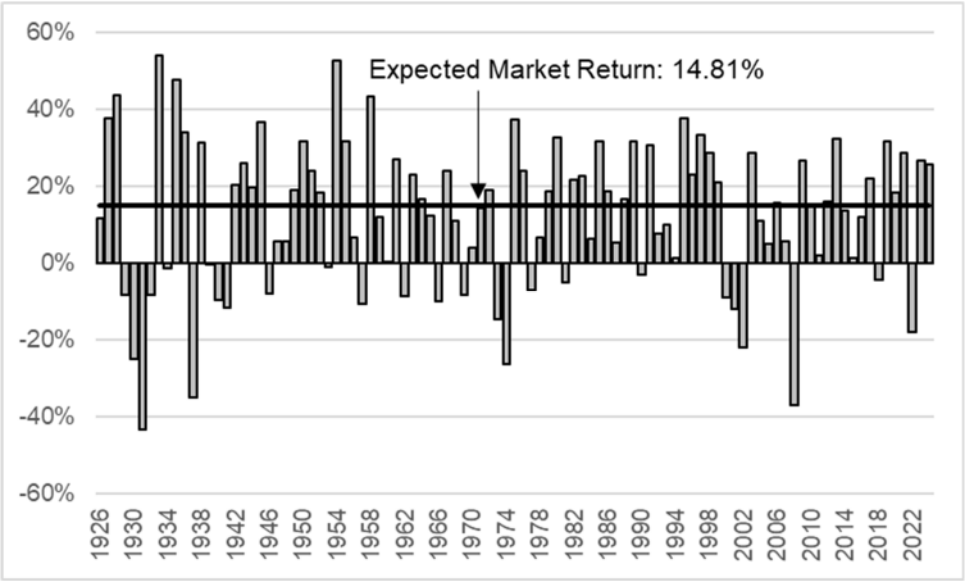
A. Using the Constant Growth DCF model described earlier, I develop two estimates of the expected market return by applying dividend yields from Bloomberg and projected earnings growth rates from Bloomberg and *Value Line*. I calculate a market capitalization-weighted dividend yield and projected earnings growth rate for the S&P 500 Index and apply those estimates to the Constant Growth DCF formula, using the same half-growth rate assumption described earlier. The expected market returns from Bloomberg and *Value Line* are 16.06 percent and 14.81 percent, respectively (*see* PPL Electric Exhibit JEN-4). To be conservative, I rely on the *Value Line* estimate of 14.81 percent.

[23] Source: Kroll, Cost of Capital Navigator.

Q. Is the market DCF-based estimate of 14.81 percent consistent with actual observed returns on the market?

A. Yes, it is. As shown in Figure 6 below, a market return of 14.81 percent or higher occurred in 50 of the last 99 years (i.e., more than half of the time). Since 2009, the annual market return has averaged 15.58 percent, and equaled or exceeded 14.81 percent in 10 of the last 16 years and 12 of the last 22 years. In other words, an annual market return of 14.81 percent, or higher, has occurred frequently and is not an outlier.

Figure 6: Annual Market Return (1926-2024)[24]



Q. Please explain the historical average return on the market of 12.17 percent as an alternate estimate of the expected market return.

A. I also consider the long-term average historical return on large capitalization stocks between 1926 and 2024 as reported by Kroll (12.17 percent).

[24] Source: Kroll, 2023 SBBI Yearbook, Appendix A-1, A-7 (years 1926-2022); Cost of Capital Navigator (2023-2024 data).

Q. With the risk-free rates and required market return estimates described above, how do you calculate the market risk premium?

A. I apply two estimates of the risk-free rate and two estimates of the expected market return. Combined, those variables produce four estimates of the market risk premium, ranging from 7.25 percent to 10.30 percent as shown below in Figure 7.

Figure 7: Market Risk Premium Estimates

	Current Risk-Free Rate (4.92%)	**Projected Risk-Free Rate (4.52%)**
Forward Looking DCF-based Expected Market Return (14.81%)	9.89%	10.30%
Long-Term Historical Average Market Return (12.17%)	7.25%	7.65%

Q. Do you consider another form of the CAPM?

A. Yes, I also consider the Empirical CAPM ("ECAPM") approach, which calculates the product of the adjusted Beta coefficient and the Market Risk Premium and applies a weight of 75.00 percent to that result. The model then applies a 25.00 percent weight to the Market Risk Premium, without any effect from the Beta coefficient.[25] The results of the two calculations are summed, along with the risk-free rate, to produce the ECAPM result, as expressed in Equation [5] below:

$$k_e = r_f + 0.75\beta(r_m - r_f) + 0.25(r_m - r_f) \quad [5]$$

where:

k_e = the required market ROE;

[25] *See, e.g.*, Roger A. Morin, New Regulatory Finance, at 189-190 (2006).

β = Adjusted Beta coefficient of an individual security;

r_f = the risk-free rate of return; and

r_m = the required return on the market as a whole.

To calculate my ECAPM results, I apply the same market return, Beta coefficients, and risk-free rates described earlier to the ECAPM formula shown in Equation [5].

Q. What is the benefit of the ECAPM approach?

A. The ECAPM corrects the tendency of the CAPM to underestimate the cost of equity for companies, such as regulated utilities, with low Beta coefficients, and to overstate the cost of equity for companies with high Beta coefficients. As discussed below, the ECAPM recognizes academic research that indicates that the risk-return relationship is flatter than the relationship estimated by the CAPM, and that the CAPM underestimates the alpha, or the constant return term.[26]

Numerous tests of the CAPM have measured the extent to which security returns and Beta coefficients are related as predicted by the CAPM. The ECAPM method reflects the finding that the actual SML is not as steeply sloped as the SML predicted by the CAPM formula.[27] Fama and French found that the actual returns on the low Beta coefficient portfolios were higher than the CAPM-predicted returns, and vice versa for the high Beta coefficient portfolios.[28] Similarly, Dr. Morin states:

> With few exceptions, the empirical studies agree that . . . low-beta securities earn returns somewhat higher than the CAPM would predict, and high-beta securities earn less than predicted.

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[26] *Id*. at 191 ("The ECAPM and the use of adjusted betas comprised two separate features of asset pricing. Even if a company's beta is estimated accurately, the CAPM still understates the return for low-beta stocks.").

[27] *Id*. at 175.

[28] Eugene F. Fama & Kenneth R. French, *The Capital Asset Pricing Model: Theory and Evidence*, Journal of Economic Perspectives, Vol. 18, No. 3, Summer 2004, at 33.

***

Therefore, the empirical evidence suggests that the expected return on a security is related to its risk by the following approximation:

$$K = R_F + x\,(R_M - R_F) + (1-x)\beta(R_M - R_F)$$

where x is a fraction to be determined empirically. The value of x that best explains the observed relationship Return = 0.0829 + 0.0520 β is between 0.25 and 0.30. If x = 0.25, the equation becomes:

$$K = R_F + 0.25(R_M - R_F) + 0.75\,\beta(R_M - R_F)^{29}$$

Q. Does the application of adjusted Beta coefficients in the ECAPM address the empirical issues with the CAPM?

A. No, it does not. Beta coefficients are adjusted because of their general regression tendency to converge toward 1.00 over time, *i.e.*, over successive calculations. As also noted earlier, numerous studies have determined that at any given point in time, the actual SML is not as steeply sloped as the SML predicted by the CAPM formula. To that point, Dr. Morin explains:

> Some have argued that the use of the ECAPM is inconsistent with the use of adjusted betas, such as those supplied by Value Line and Bloomberg. This is because the reason for using the ECAPM is to allow for the tendency of betas to regress toward the mean value of 1.00 over time, and, since Value Line betas are already adjusted for such trend, an ECAPM analysis results in double-counting. This argument is erroneous. Fundamentally, the ECAPM is not an adjustment, increase or decrease, in beta. This is obvious from the fact that the expected return on high beta securities is actually lower than that produced by the CAPM estimate. The ECAPM is a formal recognition that the observed risk-return tradeoff is flatter than predicted by the CAPM based on myriad empirical evidence. The ECAPM and the use of adjusted betas comprised two separate features of asset pricing. Even if a company's beta is estimated accurately, the CAPM still understates the return for low-beta stocks. Even if the ECAPM is used, the return for low-beta securities is understated if the betas are understated. Referring back to

[29] Roger A. Morin, New Regulatory Finance, at 175, 190 (2006).

Figure 6-1, the ECAPM is a return (vertical axis) adjustment and not a beta (horizontal axis) adjustment. Both adjustments are necessary.[30]

Therefore, it is appropriate to rely on adjusted Beta coefficients in both the CAPM and ECAPM.

Q. Are you aware of academic studies that support the use of the ECAPM for utilities?

A. Yes, I am. In a 2011 study by Stéphane Chrétien and Frank Coggins, the authors studied the CAPM's ability to estimate the risk premium for the utility industry in particular subgroups of utilities.[31] The study considered the traditional CAPM approach, the Fama-French three-factor model, and a model similar to the ECAPM. In the study, the ECAPM relied on adjusted Beta coefficients similar to *Value Line*'s approach. As Chrétien and Coggins found, the ECAPM significantly outperformed the traditional CAPM model at predicting the observed risk premium for the various utility subgroups.

Q. What are the results of your CAPM analyses?

A. As shown in Figure 8, the average CAPM results range from 10.35 percent for the results using the long-term average market return to 12.35 percent for the results using the forward market return.

[30] *Id*. at 191.

[31] Stéphane Chrétien and Frank Coggins, *Cost of Equity for Energy Utilities: Beyond The CAPM*, Energy Studies Review, Vol. 18, No. 2 (2011).

Figure 8: Summary of CAPM and ECAPM Results[32]

	Current 30-Year Treasury Yield (4.92%)	Projected 30-Year Treasury Yield (4.52%)
CAPM Forward Market Return	12.05%	11.94%
ECAPM Forward Market Return	12.74%	12.66%
Average Forward Market Return CAPM	12.35%	
CAPM Historical Market Return	10.15%	10.04%
ECAPM Historical Market Return	10.65%	10.57%
Average Historical Market Return CAPM	10.35%	

4. Bond Yield Plus Risk Premium Approach

Q. Please describe the Bond Yield Plus Risk Premium approach.

A. The Bond Yield Plus Risk Premium approach is based on the basic financial principle of risk and return, which states that equity investors require a premium over the return required as a bondholder to compensate for the residual risk associated with equity ownership. Risk Premium approaches, therefore, estimate the cost of equity as the sum of the equity risk premium and the yield on a particular class of bonds.

Q. Please explain how you perform your Bond Yield Plus Risk Premium analysis.

A. I first define the equity risk premium as the difference between the authorized ROE and the then-prevailing level of long-term (*i.e.*, 30-year) Treasury yield, using the authorized ROE for 1,824 electric utility rate proceedings between January 1, 1980, and June 30, 2025. To reflect the prevailing level of bond yields during the pendency of the proceedings, I

[32] PPL Electric Exhibit JEN-5. Results reflect the average of the proxy group mean and median for both 5-year and 10-year Beta coefficients.

calculate the average 30-year Treasury yield over the average period between the filing of the rate case and the date of the final order (approximately 202 days).

Because the data spans several economic cycles over more than four decades, the analysis incorporates changes in the equity risk premium over time. Prior research, for example, has shown that the equity risk premium is inversely related to the level of bond yields.[33]

Q. How do you analyze the relationship between bond yields and the Equity Risk Premium?

A. I estimate the relationship between bond yields and the equity risk premium by applying regression analysis, in which the observed equity risk premium described above is the dependent variable, and the 30-year Treasury yield is the independent variable. To account for the variability in bond yields and authorized ROEs over several decades, I used the semi-log regression, in which the equity risk premium is expressed as a function of the natural log of the 30-year Treasury yield:

$$RP = \alpha + \beta\ (\mathrm{LN}(T_{30})) \quad [6]$$

where:

RP = the equity risk premium;

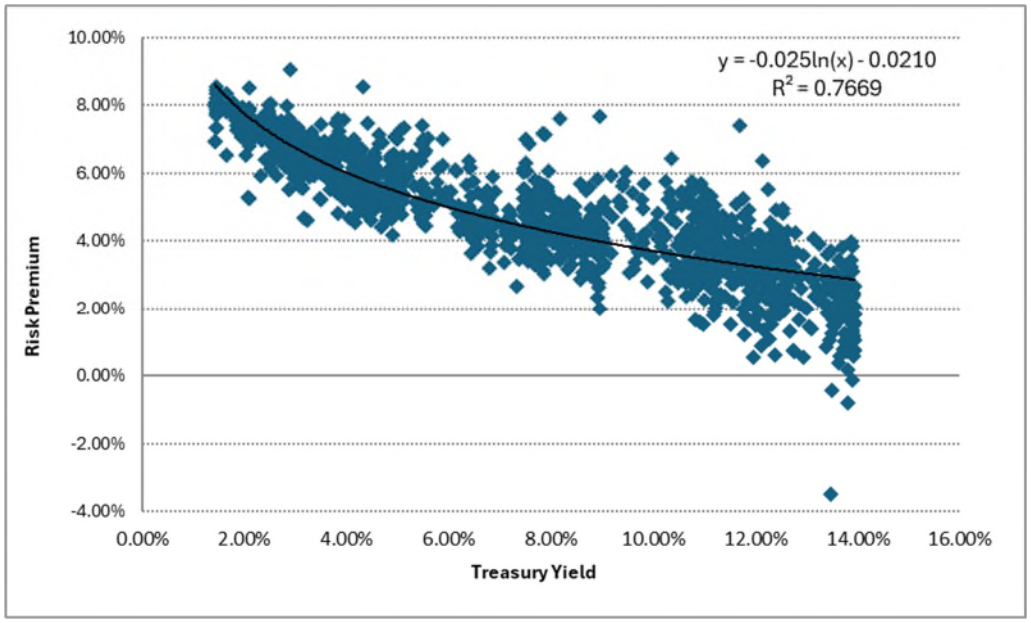
α = the intercept term;

β = the slope term; and

[33] In other words, declines in the 30-year Treasury yield are related to an increase in the Equity Risk Premium and vice versa. *See, e.g.*, Robert S. Harris and Felicia C. Marston, *Estimating Shareholder Risk Premia Using Analysts' Growth Forecasts*, Financial Management, (Summer 1992), at 63-70; Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, Financial Management, (Spring 1985), at 33-45; and Farris M. Maddox, Donna T. Pippert, and Rodney N. Sullivan, *An Empirical Study of Ex Ante Risk Premiums for the Electric Utility Industry*, Financial Management, (Autumn 1995), at 89-95.

LN(T_{30}) = the natural log of the 30-year Treasury yield.

Figure 9: Equity Risk Premium[34]



As Figure 9 illustrates, the equity risk premium increases as interest rates fall. The finding that the equity risk premium and interest rates are inversely related is supported by published research. For example, Dr. Roger Morin cites several studies and concludes that, "beginning in 1980, risk premiums varied inversely with the level of interest rates – rising when rates fell and declining when interest rates rose."[35] Applying the regression coefficients in Figure 9 produces ROE estimates of 10.22 percent to 10.41 percent, as can be seen on Figure 10 below (see also PPL Electric Exhibit JEN-6).

[34] *See* Exhibit JEN-6.
[35] Roger A: Morin, Ph.D., New Regulatory Finance, Public Utilities Reports, Inc., at 128 (2006).

Figure 12: Summary of Bond Yield Plus Risk Premium Results[36]

	30-Year Treasury Bond	Risk Premium	Return on Equity
Current 30-Year Treasury	4.92%	5.49%	10.41%
Projected 30-Year Treasury	4.52%	5.71%	10.22%

Q. What are the advantages of the Bond Yield Plus Risk Premium approach?

A. There are several advantages. First, authorized ROEs in other jurisdictions are a significant part of the market information that investors consider when evaluating their investment alternatives. Therefore, they are a direct measure of returns available to other electric utilities, as required under the comparable return standard of the *Hope* and *Bluefield* decisions. The level of authorized ROE also provides a signal to investors about the level of regulatory support that a company can expect regarding its ability to compete for capital and to ensure its financial integrity. An ROE below its peers for a given period may be an impediment to the Company's ability to attract capital and finance the infrastructure required to provide safe, reliable service to its customers.

Second, the use of the Bond Yield Plus Risk Premium model in conjunction with the DCF and CAPM approaches adds diversity to the model results, which enables a more robust and reliable ROE estimate. The fewer models that are relied upon, the more likely it is that model risk biases the ultimate ROE determination. For the same reasons that diversity is a wise and prudent investment strategy, diversity of the models used to estimate the ROE is similarly prudent, as it reduces the risk that the results of any single model may not reasonably reflect investors' return requirements.

[36] *See* PPL Electric Exhibit JEN-6.

A third advantage of the Bond Yield Plus Risk Premium approach is its simplicity and reliance on fewer contentious inputs.

Lastly, the Bond Yield Plus Risk Premium approach adds a measure of stability because it is less vulnerable to changes in market data. As shown in the regression equation in Figure 9, the change in the risk premium (and therefore the ROE estimate) as a result of a change in bond yields is less than one-to-one. For example, as shown in Figure 10 above, a 40-basis point increase in the bond yield (from 4.52 percent to 4.92 percent) results in a 19-basis point change in the ROE from 10.22 percent to 10.41 percent.

IV. BUSINESS AND FINANCIAL RISKS

Q. Are there factors specific to PPL Electric's risk profile that you also considered in developing your ROE recommendation?

A. Yes, there are several additional factors that have a direct bearing on PPL Electric's ability to earn a fair return and on the Company's riskiness relative to the proxy group. Those factors include: (1) the Company's capital expenditure program, the regulatory environment in which it operates, and the need to maintain access to capital; (2) the Company's size compared to the proxy group companies; and (3) the costs associated with issuing equity (or flotation costs). Those factors, which are discussed below, should be considered in terms of their overall effect on PPL Electric's business risk and, therefore, its cost of equity. However, as explained below, I have not made an explicit adjustment to account for these factors.

A. Capital Expenditures, Regulatory Environment, and Capital Access

Q. Do you have any preliminary thoughts on the importance of access to capital for electric utilities such as PPL Electric?

A. Yes, I do. As a capital-intensive enterprise, the authorized ROE should enable PPL Electric to finance capital expenditures and working capital requirements at reasonable costs and maintain its financial integrity in a variety of economic and capital market conditions. A return that is adequate to attract capital at reasonable terms enables the utility to provide safe, reliable service while maintaining its financial soundness to the benefit of customers.

Electric utilities are one of the most capital-intensive market sectors. On average, electric utilities generate less than one-third of the revenue per dollar of assets than the non-utility U.S. companies covered by *Value Line.* To fund the significant capital expenditures needed to maintain, expand, and modernize existing infrastructure, electric utilities require sufficient internally generated cash flow and ongoing access to investor supplied capital. Because electric utilities tend to be cash flow negative (i.e., cash spent on plant investment is more than cash flow received from operations), it is critical that regulation provide predictable, adequate, and achievable allowed returns that support the financial integrity of the utility.

Q. Please discuss PPL Electric's capital expenditure program.

A. The Company plans a major capital investment program over the 2025-2029 period, totaling approximately $4.4 billion of distribution capital expenditures.[37]

[37] PPL Electric's planned capital investment program is described by Company Witness Dennis A. Urban Jr.; see Exhibit DAU-1.

Q. Do credit rating agencies recognize the risks associated with elevated levels of capital expenditures?

A. Yes. From a credit perspective, the additional pressure on cash flows associated with higher levels of capital expenditures exerts corresponding pressure on credit metrics and, therefore, credit ratings. To that point, S&P explains the importance of regulatory support for large capital projects:

> When applicable, a jurisdiction's willingness to support large capital projects with cash during construction is an important aspect of our analysis. This is especially true when the project represents a major addition to rate base and entails long lead times and technological risks that make it susceptible to construction delays. Broad support for all capital spending is the most credit-sustaining. Support for only specific types of capital spending, such as specific environmental projects or system integrity plans, is less so, but still favorable for creditors. Allowance of a cash return on construction work-in-progress or similar ratemaking methods historically were extraordinary measures for use in unusual circumstances, but when construction costs are rising, cash flow support could be crucial to maintain credit quality through the spending program. Even more favorable are those jurisdictions that present an opportunity for a higher return on capital projects as an incentive to investors.[38]

Moody's also notes that growing power demand and the need to improve grid resilience are increasing capital expenditure pressure for utilities, widening cash flow deficits and weakening their financial strength:

> Credit pressure is emerging most acutely for companies with large, complex or multiyear projects or for those that are experiencing a delay in the recovery of investment costs. Unlike exogenous events of recent years – such as severe storms, commodity price spikes and the COVID-19 pandemic, which we viewed as temporary events – capital spending and related financings are core long-term financial policy issues.[39]

[38] S&P Global Ratings, "Assessing U.S. Investor-Owned Utility Regulatory Environments," August 10, 2016, at 7.
[39] Moody's Ratings, "High capital spending will weigh on credit quality without supportive company actions," October 21, 2024.

Regarding PPL Electric's credit profile, the credit rating agencies have identified heightened capital expenditures as a credit challenge for PPL Electric. Moody's notes a credit challenge of "[i]ncreasing leverage to support [sic] robust capital expenditure plan."[40] In noting a key risk, S&P similarly identifies that, in part, PPL Electric's ongoing capital spending will result in "[n]egative discretionary cash flow, leading to external funding needs."[41]

Therefore, to the extent that PPL Electric's rates do not permit the Company an opportunity to recover its full cost of doing business, PPL Electric will face increased recovery risk and thus increased pressure on its credit metrics. Maintaining access to capital markets on favorable terms is especially important for utilities and their customers during periods of significant capital investment.

Q. Please explain how the regulatory framework affects investors' risk assessments.

A. The ratemaking process is premised on the principle that, for investors and companies to commit the capital needed to provide safe and reliable utility services, the utility must have the opportunity to recover invested capital and the market-required return on such capital. Regulatory commissions recognize that, because utility operations are capital intensive, regulatory decisions should enable the utility to attract capital at reasonable terms, thereby balancing the long-term interests of investors and customers. In that respect, the regulatory framework in which a utility operates is one of the most important factors in both debt and equity investors' risk assessments.

[40] Moody's Ratings, "PPL Electric Utilities Corporation Update to credit analysis," June 14, 2024, at 2.
[41] S&P Global Ratings, "PPL Electric Utilities Corp.," June 25, 2024, at 1.

Because investors have many investment alternatives, even within a given market sector, the Company's authorized return must be adequate on a relative basis to ensure its ability to attract capital under a variety of economic and financial market conditions.

Q. Does the regulatory environment influence utilities' access to capital?

A. Yes, it does. The regulatory environment is a key driver of investors' assessment of a utility's risk. Investors and rating agencies understand that a constructive regulatory environment is critical to support utilities' credit ratings and financial integrity, especially during adverse market conditions. Credit rating agencies also recognize the importance of the regulatory environment when assessing a utility's business risk profile.

Q. Please explain how credit rating agencies consider the regulatory framework in establishing a company's credit rating.

A. The overall regulatory framework is one of the most important factors Moody's, S&P, and Fitch consider in establishing credit ratings. Moody's establishes credit ratings based on four key factors:

Figure 113: Moody's Rating Factors[42]

Factor	**Weighting**
Regulatory Framework	25%
Ability to Recover Costs and Earn Returns	25%
Diversification	10%
Financial Strength	40%
Total	**100%**

[42] Moody's Investor Service, Rating Methodology, Regulated Electric and Gas Utilities, August 6, 2024, at 2.

Two of these factors (*i.e.*, regulatory framework and the ability to recover costs and earn returns) relate to the constructiveness of the regulatory environment such that 50 percent of Moody's overall assessment of a utility's business and financial risk depends on the regulatory environment.[43] Similarly, S&P has identified the regulatory environment as an important factor, stating, "we believe the fundamental regulatory environment in the jurisdictions in which a utility operates often influences credit quality the most."[44] Moody's views the Commission's supportive regulatory framework as a "credit strength" for PPL Electric, however, it notes that "[a] rating downgrade could be considered if there is significant deterioration in the credit supportiveness of the regulatory environment."[45] S&P states that regulatory advantage is "of critical importance" because "[i]t defines the environment in which a utility operates and has a significant bearing on a utility's financial performance.[46] S&P explains that it considers four subfactors when assessing a utility's ability to recover all its costs "on time and in full – and to earn a return on the capital it deploys".[47] Those four subfactors are (1) regulatory stability, (2) tariff-setting procedures and design, (3) financial stability, and (4) regulatory independence and insulation.[48] With respect to capital expenditures, S&P notes that a regulatory "framework's ability to attract long-term capital, and the availability of capital support during construction," support a utility's financial stability as they "alleviate funding and cash flow pressure when heavy investment is needed."[49] Thus, predictability and consistency of regulatory actions are

[43] *Id*. at 6.
[44] Standard & Poor's, Assessing U.S. Utility Regulatory Environments, March 11, 2010, at 2.
[45] Moody's Ratings, "PPL Electric Utilities Corporation Update to credit analysis," June 14, 2024, at 2.
[46] S&P Global Ratings, *Sector-Specific Corporate Methodology*, Section 29 Regulated Utilities, at 147 (April 4, 2024).
[47] *Id*.
[48] *Id*.
[49] *Id*.

among the primary concerns for the rating agencies, as is full and timely cost recovery, including recovery of capital costs.

The ROE determined in this proceeding will have a direct effect on the credit rating agencies' perspective of the Company's risk profile. Given the substantial amount of capital that will be required to serve PPL Electric's customers, it is critical that Pennsylvania's regulatory environment continue to be viewed as balanced, predictable, and constructive.

Q. What are your conclusions regarding the Company's capital expenditure plans, its need to maintain access to capital, and the effect of the regulatory environment on the company's risk profile?

A. The Company's capital expenditure program is substantial and emphasizes the importance of the Commission's decision in this proceeding, which will have a direct bearing on the Company's ability to maintain its financial profile and its access to the capital market at reasonable costs and terms.

PPL Electric will need to rely on external sources for funding critical investments to expand and enhance its assets to support the growing demand. The Company's ability to efficiently access the capital markets at favorable terms will depend on the strength of its balance sheet and financial integrity. For these reasons, it is important that the authorized ROE and capital structure be set at a level that allows PPL Electric to continue to attract both debt and equity under favorable terms under a variety of economic and financial market conditions.

B. Size Effect

Q. Please explain the risk associated with a company's size and scale.

A. Both the financial and academic communities have long accepted the proposition that the cost of equity for small firms is subject to a "size effect."[50] Although empirical evidence of the size effect is often based on studies of industries beyond regulated utilities, utility analysts also have noted the risks associated with small market capitalizations. Specifically, a senior consultant with Ibbotson Associates noted:

> For small utilities, investors face additional obstacles, such as a smaller customer base, limited financial resources, and a lack of diversification across customers, energy sources, and geography. These obstacles imply a higher investor return.[51]

Small size, therefore, leads to two categories of increased risk for investors: (1) liquidity risk (i.e., the risk of not being able to sell one's shares in a timely manner due to the relatively thin market for the securities); and (2) fundamental business risks. As discussed below, relative to the proxy group, PPL Electric's operations are both smaller in size and less diversified.

Q. How does the size and scale of PPL Electric affect its business risks relative to the proxy group?

A. It is important to bear in mind that my ROE recommendation for PPL Electric is developed based on market data applied to a risk-comparable proxy group. Consequently, an evaluation of the Company's risk associated with its size and scale is necessarily based on

[50] *See* Mario Levis, *The Record on Small Companies: A Review of the Evidence*, Journal of Asset Management at 368-397 (Mar. 2002) for a review of literature relating to the size effect.

[51] Michael Annin, *Equity and the Small-Stock Effect*, Public Utilities Fortnightly (Oct. 15, 1995).

a comparison of its size relative to the proxy group, because, all else equal, size has a material bearing on risk.

In general, smaller companies are less able to withstand adverse events that affect their revenues and expenses. Any material changes to expected operations and maintenance expenses can have severe consequences on a company's level of operating leverage. Similarly, capital expenditures for non-revenue producing investments such as system maintenance and replacements will put proportionately greater pressure on customer costs, potentially leading to demand reduction. Taken together, these risks affect the return required by investors for smaller companies. For smaller companies, unpredictable and adverse events may affect revenues or expenses more acutely.

Q. Is there support in the financial community for the use of a small size premium?

A. Yes, there have been several studies that demonstrate the size premium. One of the earliest works in this area found that over a period of 40 years "the common stock of small firms had, on average, higher risk-adjusted returns than the common stock of large firms."[52] The author, who referred to that finding as the "size effect," suggested that the CAPM was mis-specified, in that on average, smaller firms had significantly larger risk-adjusted returns than larger firms. The author also concluded that the size effect was "most pronounced for the smallest firms in the sample."[53] Since then, additional empirical research has focused

[52] R. W. Banz, The Relationship Between Return and Market Value of Common Stocks, Journal of Financial Economics, 9, 1981 at 3-4.

[53] *Id.* at 16.

on explaining the size effect as a function of lower trading volume and other factors, but the proposition that Beta coefficients fail to reflect the risks of smaller firms persists.[54]

In 1994, Fama and French also focused on the issue of whether the CAPM adequately explained security returns and proposed a "three factor" model for expected security returns. Those factors include: (1) the covariance with the market, (2) size, and (3) financial risk as determined by the book/market ratio. As explained by Morningstar, Fama and French "found that the returns on stocks are better explained as a function of size and book-to-market value in addition to the single market factor of the CAPM, with the company's size capturing the size effect and its book to market ratio capturing the financial distress of a firm."[55]

Simply put, investors generally demand greater returns from smaller firms to compensate for less marketability and liquidity of their securities. Duff & Phelps (now Kroll) discusses the nature of the small-size phenomenon, providing an indication of the magnitude of the size premium based on several measures of size. In discussing "Size as a Predictor of Equity Returns," Duff & Phelps states:

> The size effect is based on the empirical observation that companies of smaller size are associated with greater risk and, therefore, have greater cost of capital [sic]. The "size" of a company is one of the most important risk elements to consider when developing cost of equity capital estimates for use in valuing a business simply because size has been shown to be a predictor of equity returns. In other words, there is a significant (negative) relationship between size and historical equity returns - as size decreases, returns tend to increase, and vice versa. (footnote omitted) (emphasis in original)[56]

[54] *See, e.g.*, Mario Levis, *The record on small companies: A review of the evidence*, Journal of Asset Management, March 2002.

[55] Morningstar, Ibbotson SBBI 2013 Valuation Yearbook, at 109.

[56] Duff & Phelps Valuation Handbook – U.S. Guide to Cost of Capital, Wiley 2020, at 4-1.

Q. Are you aware of other studies regarding the existence of size premium for regulated utilities?

A. Yes. A 2002 study by Thomas M. Zepp[57] concludes that size premia do exist for smaller utilities. Developed in response to a 1993 study by Annie Wong, the Zepp study focuses specifically on the utility industry and the effect of the size premium in a regulated environment. For example, one study reviewed by Zepp found that smaller water utilities had a cost of equity that, on average, was 99 basis points higher than the average cost of equity for the larger water utilities, and the result was statistically significant at the 90.00 percent level.[58] Zepp concludes that "to the extent water utilities are representative of all utilities, there is support for smaller utilities being more risky than larger ones."[59]

Additionally, a 2011 study by Stéphane Chrétien and Frank Coggins in the article "Cost of Equity for Energy Utilities: Beyond the CAPM" [60] considered the Fama-French three-factor model and a model similar to the Empirical CAPM I described earlier. In the article, the Fama-French three-factor model explicitly included an adjustment to the CAPM for risk associated with size. As Chrétien and Coggins show, the Beta coefficient on the size variable for a group of U.S. natural gas utilities was positive and statistically significant supporting the position that small size risk is relevant for regulated utilities.[61]

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[57] Thomas M. Zepp, *Utility stocks and the size effect – revisited*, Quarterly Review of Economics and Finance, 43 (2003) 578-582.

[58] *Id*. at 580-581.

[59] *Id*. at 582.

[60] Chrétien, Stéphane, and Frank Coggins. *Cost Of Equity For Energy Utilities: Beyond The CAPM.* Energy Studies Review, vol. 18, no. 2, at 31.

[61] *Id*.

Q. Is it appropriate to consider the risk associated with PPL Electric's size even though it is a subsidiary of a larger entity?

A. Yes. The widely accepted "stand-alone" regulatory principle treats each utility subsidiary as its own company. Parent entities, like other investors, have capital constraints and must look at the attractiveness of the expected risk-adjusted return of each investment alternative in their capital budgeting process. The opportunity cost concept applies regardless of the source of the funding. When funding is provided by a parent entity, the return still must be sufficient to provide an incentive to allocate equity capital to the subsidiary or business unit rather than other internal or external investment opportunities. That is, the regulated subsidiary competes for capital with the parent company's affiliates, and with other similarly situated utility companies. In that regard, investors value corporate entities on a sum-of-the-parts basis and expect each division within the parent company to provide an appropriate risk-adjusted return. It therefore is important that the authorized ROE reflects the risks and prospects of the utility's operations and supports the utility's financial integrity from a stand-alone perspective. From that perspective, the fact that PPL Electric is a subsidiary of PPL Corporation is not relevant to the consideration of the risk associated with PPL Electric's small size.

Q. How does PPL Electric compare in size to the proxy companies?

A. PPL Electric is smaller than the average of the proxy companies; as PPL Electric Exhibit JEN-7 shows, PPL Electric's implied market capitalization is approximately $12,941 million, or approximately 48 percent smaller than the proxy group median market

capitalization, and approximately 63 percent smaller than the proxy group mean market capitalization.[62]

Q. How did you estimate the size premium for PPL Electric?

A. In its Cost of Capital Navigator, Kroll presents its calculation of the size premium for deciles of market capitalizations relative to the S&P 500 Index. An additional estimate of the size premium associated with PPL Electric, therefore, is the difference in the Kroll size risk premia for the proxy group median market capitalization relative to the Company's implied market capitalization.

As shown in PPL Electric Exhibit JEN-7, according to recent market data, the median market capitalization of the proxy group is approximately $24,988 million, which corresponds to the second decile of Kroll's market capitalization data. Based on Kroll's analysis, that decile corresponds to a size premium of 0.33 percent (or 33 basis points). As noted above, PPL Electric's implied market capitalization is $12,941 million, which falls within the third decile and corresponds to a size premium of 0.49 percent (or 49 basis points). The difference between those size premia is 16 basis points, as shown in PPL Electric Exhibit JEN-7.

[62] PPL Electric's implied market capitalization is calculated by applying the median Market/Book ratio for the proxy group of 1.90 to PPL Electric's total common equity of approximately $6,800 million as of June 30, 2025. *See* Exhibit JEN-7.

Q. Have you made an explicit adjustment to your ROE recommendation for PPL Electric's comparatively small size?

A. No, I have not. While I quantify the size effect for PPL Electric, I conservatively do not make an explicit adjustment to my ROE recommendation for the Company's size relative to the proxy group.

C. Flotation Cost Adjustment

Q. What are flotation costs, and how do they affect the cost of capital?

A. Flotation costs are the costs associated with the sale of new issues of common stock. These costs include out-of-pocket expenditures for preparation, filing, underwriting, and other costs of issuance of common stock. To the extent that a company is denied the opportunity to recover prudently incurred flotation costs, actual returns will fall short of expected (or required) returns, thereby diminishing the utility's ability to attract adequate capital on reasonable terms. To estimate flotation costs, the DCF calculation is modified to provide a dividend yield that reimburses investors for issuance costs. Based on the proxy group actual issuance costs shown in PPL Electric Exhibit JEN-8, flotation costs for the proxy companies have equaled roughly 2.53 percent of gross equity raised. To properly reflect these issuance costs in my cost of capital estimates, it would be necessary to increase the authorized ROE by 10 basis points for PPL Electric, as shown in PPL Electric Exhibit JEN-8.

Q. Do academic and financial experts recognize the need to consider flotation costs in a utility's cost of equity?

A. Yes. Dr. Roger Morin summarizes:

> The costs of issuing these securities are just as real as operating and maintenance expenses or costs incurred to build utility plants, and fair regulatory treatment must permit recovery of these costs…. The simple fact of the matter is that common equity capital is not free…. [Flotation costs] must be recovered through a rate of return adjustment. [63]

According to Dr. Shannon Pratt, a published expert in cost of capital estimation:

> Flotation costs occur when new issues of stock or debt are sold to the public. The firm usually incurs several kinds of flotation or transaction costs, which reduce the actual proceeds received by the firm. Some of these are direct out-of-pocket outlays, such as fees paid to underwriters, legal expenses, and prospectus preparation costs. Because of this reduction in proceeds, the firm's required returns on these proceeds equate to a higher return to compensate for the additional costs. Flotation costs can be accounted for either by amortizing the cost, thus reducing the cash flow to discount, or by incorporating the cost into the cost of capital. Because flotation costs are not typically applied to operating cash flow, one must incorporate them into the cost of capital.[64]

Q. Has PPL Corporation recently issued common equity?

A. Yes. PPL Corporation issued 4.8 million shares of common equity through an at-the-market placement in March and April 2025.

Q. Do you make an explicit adjustment to your ROE recommendation for flotation cost recovery?

A. No, I do not. While appropriate to do so, in this case, I have conservatively not made an explicit adjustment to my ROE recommendation for flotation cost recovery.

[63] Roger A. Morin, New Regulatory Finance (Public Utility Reports, Inc., 2006), at 321.
[64] Shannon P. Pratt, Cost of Capital Estimation and Applications, Second Edition, at 220-221.

V. CAPITAL MARKET ENVIRONMENT

Q. Do economic conditions influence the required Cost of Capital and required return on common equity?

A. Yes. The required cost of capital, including the ROE, is a function of prevailing and expected economic and capital market conditions. Each of the analytical models used to estimate the required ROE is influenced by current and expected capital market conditions. Therefore, an evaluation of current and projected market conditions is integral to any ROE recommendation.

Q. What are the key factors affecting the Cost of Equity for regulated utilities in the current and prospective capital markets?

A. The cost of equity for regulated utilities is currently affected by several key factors including (1) the interest rate environment and central bank monetary policy; (2) inflationary pressure and the longer-term outlook for inflation; and (3) uncertainty in the economic environment because of geopolitical events. As discussed below, although the Federal Reserve reduced the Federal Funds rate three times in 2024 as inflation stabilized and moved closer to the central bank's two percent target, interest rates and inflation are expected to remain above the levels experienced prior to the COVID-19 pandemic. Further, geopolitical events present significant uncertainties with respect to the near-term economic and capital market in which PPL Electric will be raising external capital.

Q. Please summarize the changes in capital market conditions since early 2020.

A. The COVID-19 pandemic had wide ranging impacts on markets, affecting all market sectors, including utilities. At the start of the pandemic, both the S&P 500 Index and the electric utility sector lost more than a third of their value.[65] At the same time, the Chicago Board Options Exchange ("CBOE") Volatility Index ("VIX", a measure of expected market volatility) tripled, from 25.03 on February 24, 2020, to 82.69 on March 16, 2020.[66] Treasury bond yields declined rapidly as the stock market became extremely volatile and investors sought the relative safety of government bonds, combined with the Federal Reserve's reduction in the Federal Funds rate to a target range of 0 percent to 0.25 percent. Because bond yields and bond prices are inversely related, as demand for safer bonds increases, investors bid up the price of bonds and bid down the yields. Since the decline in bond yields was caused by investors' increased aversion to equity market risk, the cost of equity did not decline commensurately with the decline in bond yields.

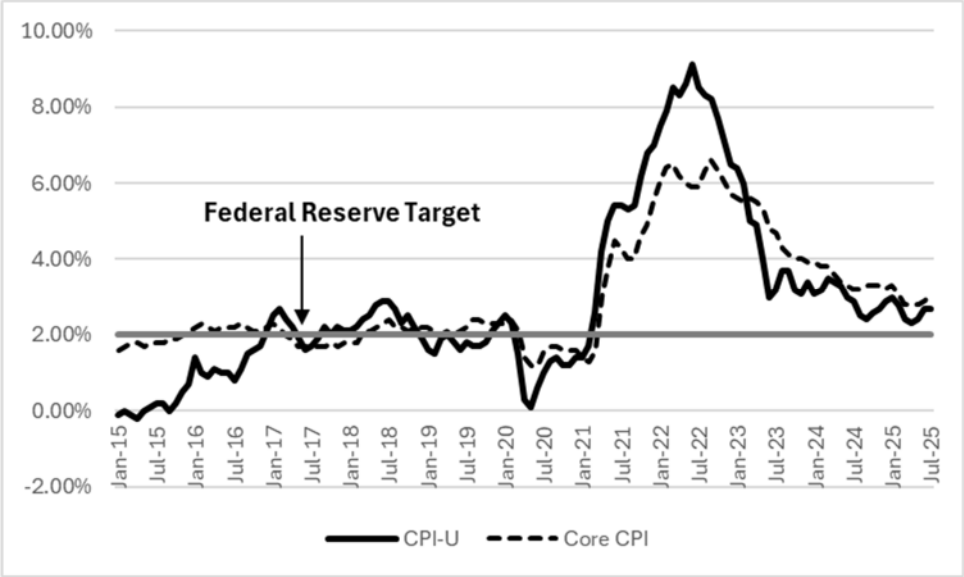
As the U.S. economy opened from the COVID-19 lockdowns, economic activity quickly rebounded, causing inflation to reach the highest levels seen in the previous 40 years. In response, the Federal Reserve tightened monetary policy at the fastest pace since the 1980s by increasing the Federal Funds rate by 525 basis points over the course of 11 consecutive Federal Open Market Committee ("FOMC") meetings between March 2022 and July 2023.

As Figure 12: Consumer 12 below illustrates, although the pace of inflation subsided from its peak reached in 2022, inflation remains above the Federal Reserve's 2.0

[65] Source: S&P Capital IQ. Electric utility sector measured by the S&P 500 Electric Utilities Index.
[66] Source: Federal Reserve Bank of St. Louis FRED Database.

percent target, ticking up to 2.70 percent for all items and 3.10 percent excluding food and energy ("core CPI") as of July 2025.

Figure 12: Consumer Price Index, 12-month Percentage Change[67]



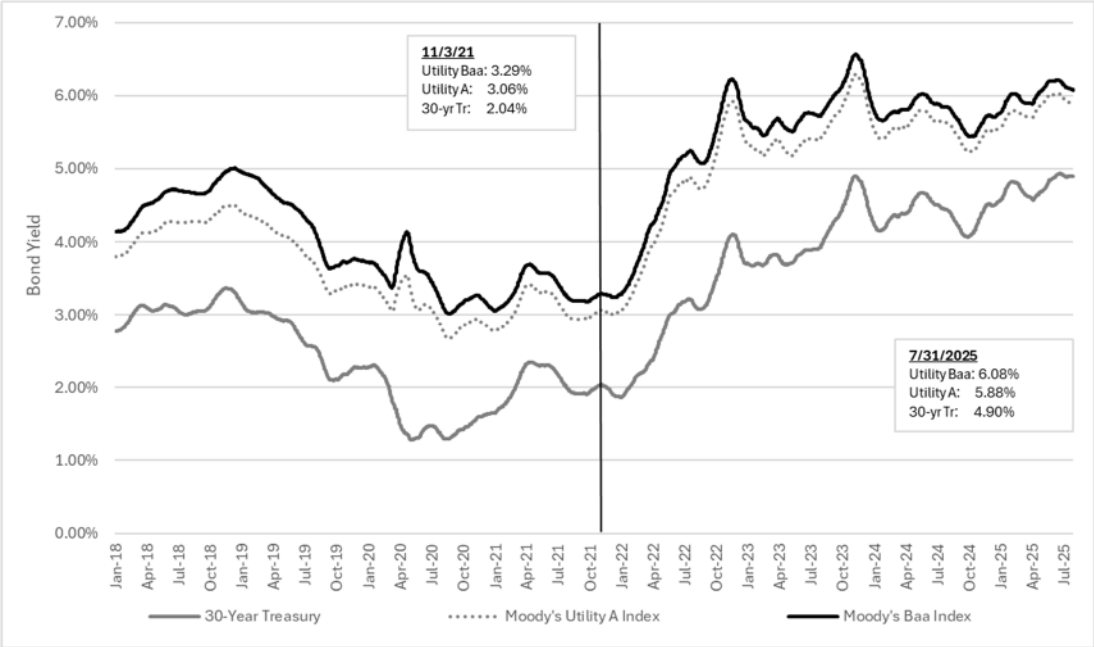
Q. How did government and utility bond yields respond to the Federal Reserve's monetary policy tightening?

A. As the U.S. economy improved in 2021 and the Federal Reserve moved aggressively to tighten monetary policy to fight stubbornly higher inflation, prevailing interest rates rose to their highest levels since 2010.[68] As shown in Figure 13 below, the 30-year Treasury yield has increased 286 basis points since November 3, 2021 when the Federal Reserve signaled it would begin tapering its asset purchases. Utility bond yields have increased by approximately 280 basis points over the same period.

[67] Source: Bureau of Labor Statistics, https://www.bls.gov/charts/consumer-price-index/consumer-price-index-by-category-line-chart.htm.

[68] Source: Federal Reserve Bank of St. Louis, FRED Economic Database.

Figure 13: 30-Year Treasury Bond and Utility Bond Yields (2018-2025)[69]



Q. Please explain how higher bond yields affect the ROE estimates.

A. The 30-year Treasury bond yield is a direct input to both the CAPM and the Risk Premium models because, as explained earlier, the term of the security aligns with the long life of natural gas utility assets. As yields increase, the cost of capital generally increases, and the ROE estimates from those two models also increase, although not on a one-to-one basis. Further, while interest rates are not a direct input to the DCF model, dividend yields on utility stocks must compete with yields on Treasury bonds. As yields on government bonds increase, utilities must offer a higher dividend yield to attract and retain investors, signaling an increase in the cost of equity for utilities. All else equal, higher dividend yields produce higher ROE estimates in the DCF model.

[69] Source: Federal Reserve Bank of St. Louis, FRED Economic Database; Bloomberg Professional.

Q. How have economic and financial market conditions changed in recent months?

A. At the end of 2024, financial markets were optimistic that the Federal Reserve was close to attaining a "soft landing" by taming inflation without a consequential rise in unemployment. Over the past few months, however, federal policy uncertainty has climbed sharply, and financial market volatility has increased. Since the announcement of the Administration's tariff policies in early April, data have shown a vulnerable and slowing economy with consumer and business sentiment declining and growing anticipation of higher inflation.[70]

While inflation has subsided from the elevated levels experienced in the wake of the COVID-19 pandemic, the era of record low interest rates and inflation has likely ended. As noted above, long-term interest rates have increased considerably since the Federal Reserve began tightening monetary policy, and expectations for interest rates are markedly higher than in the five years prior to the pandemic.

Furthermore, even though the pace of inflation has slowed, U.S. consumers continue to expect inflation to remain elevated. As the University of Michigan's Surveys of Consumers Director Joanne Hsu explains regarding consumer sentiment on inflation for July 2025:

> After four months of sharp increases to start 2025, long-run expectations fell for three consecutive months through July. This month's median is below the peak reading from mid-2022, but the three-month-moving average is currently above mid-2022. Expectations exhibit substantial uncertainty, particularly in light of ongoing developments and changes with economic policy and concerns that impacts on inflation are still to come.[71]

[70] *See, e.g.*, Blue Chip Financial Forecasts, Vol. 44, No. 5, May 1, 2025, at 1.

[71] University of Michigan, Survey of Consumers, "July 2025 Update: Current versus Pre-Pandemic Long-Run Inflation Expectations", August 1, 2025, https://www.sca.isr.umich.edu/files/px5web202506.pdf.

Lastly, cuts in 2024 to the Federal Funds rate by the Federal Reserve have had little effect on long-term government and utility bond yields. Long-term bond yields are less sensitive to the Federal Reserve's monetary policy, and as such have not declined as much as short-term yields, even as the Fed has reduced the Federal Funds rate. As shown in Figure 14 below, since the end of June 2024 (prior to the Fed's rate cuts), the 1-year and 2-year Treasury yields declined by 99 and 77 basis points, respectively, whereas the 10-year and 30-year Treasury yields had stayed relatively flat or actually *increased* (i.e., the 30-year Treasury yield increased by 38 basis points), respectively.

Figure 14: U.S. Treasury Yields (June 2024 vs. July 2025)[72]

	1-year Treasury	2-year Treasury	10-year Treasury	30-year Treasury
June 28, 2024	5.09%	4.71%	4.36%	4.51%
July 31, 2025	4.10%	3.94%	4.37%	4.89%
Change	-0.99%	-0.77%	+0.01%	+0.38%

Therefore, current long-term yields have not declined commensurate with reductions in the Federal Funds rate but have stayed relatively flat or increased. Since models used to estimate the just and reasonable ROE rely primarily on long-term yields, the market movement of short-term yields does not influence the ROE model results as the longer-term yields do.

[72] Source: Spot yields reported by Federal Reserve Board of Governors, H15 Selected Interest Rates. https://www.federalreserve.gov/datadownload/Choose.aspx?rel=H15.

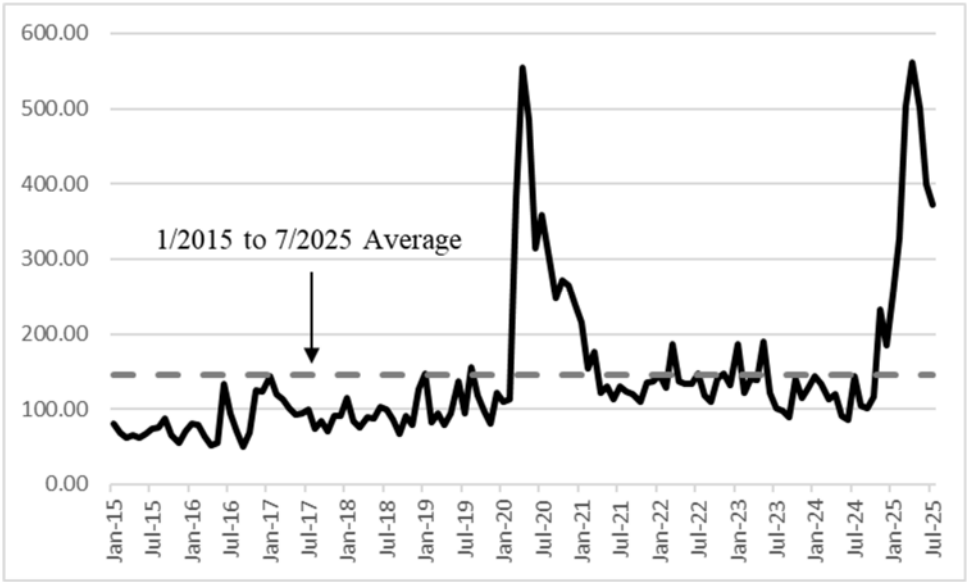
Q. Please discuss recent changes in U.S. trade policy.

A. During the first half of 2025, the Trump administration announced, implemented, or delayed implementation of tariffs on numerous U.S. trade partners. A highlight of this is when, on April 2, 2025, President Trump announced the administration would impose a 10 percent base tariff on all imports from nearly every country plus an additional "reciprocal" tariff customized for each of approximately 60 countries.[73] These reciprocal tariffs were subsequently paused, but significant uncertainty remains around the future course of U.S. trade policy and how it will affect the economy.

This created significant policy and market uncertainty; as can be seen in Figure 15 below, the Federal Reserve Bank of St. Louis' Economic Policy Uncertainty Index (the "Index") spiked to levels not seen since the COVID-19 pandemic. While the Index has partially subsided in recent months (to 372.15 as of July 2025), it is still significantly above the average level (145.23) and the level in November 2015 (55.51), when the Commission approved the settlement in PPL Electric's last filed rate case. This indicates that there is still significant uncertainty related to international trade and the economy. Uncertainty increases risk, which increases the cost of equity, all else equal.

[73] https://www.whitehouse.gov/presidential-actions/2025/04/regulating-imports-with-a-reciprocal-tariff-to-rectify-trade-practices-that-contribute-to-large-and-persistent-annual-united-states-goods-trade-deficits/.

Figure 15: Economic Policy Uncertainty Index January 1, 2019 – July 31, 2025[74]



Q. How might these changes in U.S. trade policy affect inflation and interest rates?

A. Although the effect of these tariffs on the economy remains uncertain, economists generally agree that higher tariffs increase inflation by increasing the cost of consumer goods. The tariffs could lead to higher inflation and reduced overall demand, as well as higher interest rates and a stronger dollar.[75] The Budget Lab at Yale University estimates that these tariffs would raise consumer prices by 1.8 percent before substitution, which would be equivalent to $2,400 in disposable income for the average household.[76]

In a recent article published by S&P Global Market Intelligence, economists noted the "enormous uncertainty" associated with the effect of tariffs on inflation and the economy. The article projected that if President Trump's tariffs are imposed as proposed,

[74] Federal Reserve Bank of St. Louis Economic Database (FRED), Economic Policy Uncertainty Index for United States (USEPUINDXD), https://fred.stlouisfed.org/series/USEPUINDXD.
[75] J.P. Morgan Asset Management, Market Insights "2025 Year-Ahead Investment Outlook," November 21, 2024.
[76] Yale Budget Lab, "State of U.S. Tariffs," August 7, 2025. https://budgetlab.yale.edu/research/state-us-tariffs-august-7-2025

they "would cause the core consumer price index[77] to run at a 6% annual pace on average over the next two years".[78]

Sustained inflation is complicating the Federal Reserve's unwinding of restrictive monetary policies,[79] bolstering long-term bond yields like the 30-year Treasury yield. In an April 16, 2025 speech, Federal Reserve Chair Jerome Powell stated that the Fed faces a "challenging scenario" in balancing the goals of controlling inflation and supporting the labor market, driven primarily by the risk of prolonged inflation and slower economic growth as a result of the tariff policies.[80]

Longer-term bonds like the 30-year Treasury bond are more sensitive to inflation expectations than shorter-term bonds because their value is influenced more by inflation due to their longer maturity holding period and reinvestment rate implications. Thus, as the value (price) of bonds declines due to higher inflation expectations, the yield increases. Because utilities are capital intensive enterprises, higher inflation and interest rates tend to have a negative effect on utility stocks. If realized, higher inflation and interest rates would suggest that the cost of capital for utilities may increase in the future.

Q. What conclusions do you draw from your review of the current capital market environment and its implications on the Company's cost of equity?

A. Over the last five years, the economic and financial market environment has operated under heightened uncertainty associated with the COVID-19 pandemic, the war in Ukraine,

[77] As measured by the Personal Consumption Expenditures ("PCE") price index.
[78] S&P Global Market Intelligence, "Tariffs projected to push US inflation near 2022 highs," April 9, 2025.
[79] *See, e.g.*, S&P Global Market Intelligence, "Tariffs projected to push US inflation near 2022 highs," April 9, 2025.
[80] Chair Powell's speech at the Economic Club of Chicago, Chicago, Illinois, April 16, 2025, https://www.federalreserve.gov/newsevents/speech/files/powell20250416a.pdf

stubborn inflation, uncertainty surrounding the economy and in the timing of the Federal Reserve's monetary policy, and more recently, economic policy uncertainty and geopolitical tensions. Although the Federal Reserve responded to easing inflation by cutting short-term rates in late 2024, it has since paused those cuts to assess how the effects of fluctuating trade policies affect the economy. These factors underscore the importance of using multiple models when determining PPL Electric's cost of equity to gain a comprehensive perspective of the effect of fluid and evolving market conditions on the cost of equity.

VI. CAPITAL STRUCTURE

Q. What is PPL Electric's requested capital structure?

A. As explained by Company Witness Burgos, the Company is requesting a permanent capital structure consisting of 56.00 percent common equity and 44.00 percent long-term debt, consistent with its recent actual capital structure.

Q. Please summarize the approaches to determining the appropriate capital structure for regulated utilities.

A. There are two primary approaches regulators use to determine the appropriate capital structure for ratemaking purposes. The most common approach is to use the subject utility's actual capital structure. This approach is preferred when the subject utility (1) issues its own debt, (2) has its own credit rating, and (3) its actual capital structure is within industry standards and practice.[81] When the subject utility does not issue its own debt and

[81] *See, e.g.*, Parcell, D.C. (2020). *The Cost of Capital: A Practitioner's Guide.* Society of Utility and Regulatory Financial Analysts; 154 FERC ¶ 61,004, Docket No. ER15-945-001, at 15.

have its own credit rating, or when the actual capital structure deviates substantially from industry practice, a hypothetical capital structure may be imputed.

Q. Does PPL Electric issue its own debt and have its own credit rating?

A. Yes. Therefore, the next step is to assess the reasonableness of its actual capital structure within the context of industry practice.

Q. What are the regulatory guidelines for determining whether a utility's capital structure is consistent with sound utility practice?

A. In a 2020 publication titled *A Cost of Capital and Capital Markets Primer for Utility Regulators*, NARUC advises that actual capital structure ratios should be used unless they "greatly diverge" from sound industry practice:

> A utility management must be permitted latitude, discretion, and flexibility in managing capital structure ratios. Since there is no practical methodology to pinpoint theoretically optimal capital structure ratios, targeted ratios can only be broadly conceptualized. Appropriate ratios may shift over time as capital market conditions or business risk characteristics change. Additionally, the timing of upcoming issuances and maturities may influence the capital structure ratios because both the size and frequency of issuances are affected by the relative cost-effectiveness of various issuance increments.
>
> Given these practical considerations, capital structure ratios cannot be deemed to be inappropriate unless the ratios greatly diverge from sound industry practice and cause a lack of financial flexibility that may lead to higher overall costs.
>
> ***
>
> As increasing financial leverage shifts the weight from common equity to lower cost debt, it also increases both the cost of debt and the cost of

common equity. In practice, these offsetting impacts cancel each other out over a wide range of capital structure ratios".[82]

Further, James C. Bonbright explains in his seminal text *Principles of Public Utility Rates* that a hypothetical capital structure should be used only when actual capital structures are "clearly unsound" or "extravagantly conservative," reasoning that using hypothetical capital structures "substitutes an estimate of what the capital cost would be under non-existing conditions for what it actually is or will soon be under prevailing conditions."[83]

Q. How have you assessed whether PPL Electric's capital structure is consistent with industry standards?

A. The proxy group has been selected to reflect comparable companies in terms of business and financial risks. Therefore, it is appropriate to compare the financial capital structures of the proxy group companies to the financial capital structure requested by PPL Electric to assess whether the Company's capital structure is reasonable and consistent with industry standards for companies with commensurate risk. I calculated the average capital structure for each of the proxy group operating companies from 2022 through 2024. PPL Electric Exhibit JEN-9 shows that the Company's proposed common equity ratio of 56.00 percent is within the range of actual common equity ratios of 44.73 percent to 60.60 percent for the operating companies held by the proxy group over this period.

[82] NARUC, *A Cost of Capital and Capital Markets Primer for Utility Regulators* (April 2020), at 12 (emphasis added).

[83] James C. Bonbright, Principles of Public Utility Rates, at 243-44 (1961). Republished with permission by the Regulatory Assistance Project.

Q. Has the Commission previously accepted a utility's capital structure if it has been consistent with industry standards?

A. Yes, it has. For example, in PECO Energy Company – Gas Division's ("PECO Gas") 2021 rate case, the Commission adopted PECO Gas's and the Administrative Law Judge's recommendation to use PECO Gas's actual capital structure, noting that "if a utility's actual capital structure is within the range of a similarly situated proxy group of companies, rates are set based on the utility's actual capital structure."[84]

Q. What is your conclusion regarding the appropriateness of PPL Electric's capital structure in this proceeding?

A. Based on the analysis presented in PPL Electric Exhibit JEN-9, I conclude that the Company's proposed permanent capital structure of 56.00 percent common equity and 44.00 percent long-term debt is consistent with sound industry practice and is consequently reasonable and appropriate, especially given PPL Electric's substantial capital investment requirements and the uncertain economic environment in which it will need to raise capital going forward.

[84] *Pennsylvania Public Utility Commission, Office of Consumer Advocate, Office of Small Business Advocate Philadelphia Area Industrial Energy Users Group v. PECO Energy Company – Gas Division*, Opinion and Order, Docket No. R-2020-3018929, Public Meeting held June 17, 2021, at 144.

VII. CONCLUSIONS AND RECOMMENDATION

Q. What is your recommendation regarding the Company's cost of equity and capital structure in this proceeding?

A. As discussed throughout my Direct Testimony, it is important to consider a variety of quantitative and qualitative information in reviewing analytical results and arriving at ROE determinations. The results from three commonly used analytical approaches applied to a proxy group of 24 comparable electric utilities indicate an ROE in the range of 10.30 percent to 12.35 percent in today's capital market environment. Within that range, I recommend an ROE of 11.30 percent, which is the approximate midpoint of the range. Further, my recommendation does not include additional adjustments for PPL Electric's heightened capital expenditures, smaller size compared to the proxy group, and flotation costs. Lastly, I support PPL Electric's proposed financial capital structure of 56.00 percent common equity and 44.00 percent long-term debt as reasonable relative to the range of actual capital structures for the operating companies held by the proxy group companies.

Q. Does this conclude your direct testimony?

A. Yes, it does.

JENNIFER E. NELSON
VICE PRESIDENT

Ms. Nelson is a Certified Rate of Return Analyst with more than fifteen years of experience in the energy industry. As an expert witness, she has testified to the cost of capital and alternative ratemaking proposals for electric, natural gas, and water utilities. In her time as a consultant, Ms. Nelson has provided consulting services on a variety of utility regulatory matters including ratemaking and regulatory policy, cost of service and revenue requirements, integrated resource planning, renewable power contracts, natural gas pipeline development, utility supply planning issues, and merger and acquisition transactions. Ms. Nelson has extensive experience performing statistical analyses, developing economic and financial models, and providing policy analyses and recommendations.

Prior to joining Concentric, Ms. Nelson was a Director at ScottMadden, Inc., and a managing consultant at Sussex Economic Advisors, LLC. Prior to consulting, she was a staff economist at the Massachusetts Department of Public Utilities and a petroleum economist for the State of Alaska. Ms. Nelson holds a Master of Science degree in Resource and Applied Economics from the University of Alaska and a Bachelor of Science degree in Business Economics from Bentley University.

AREAS OF EXPERTISE

Cost of Capital

- Submitted expert testimony on behalf of electric utilities before regulatory commissions in Arkansas, Michigan, New Hampshire, New Mexico, North Carolina, South Carolina, Texas and Virginia regarding the cost of capital.
- Submitted expert testimony on behalf of natural gas utilities before regulatory commissions in Alaska, Florida, North Carolina, Ohio, Oregon, South Carolina, Utah, West Virginia, and Wyoming regarding the cost of capital.
- Submitted expert testimony on behalf of a water utility before the Kentucky Public Service Commission regarding the appropriate capital structure and cost of debt.
- Supported expert testimony regarding the cost of capital before numerous state utility regulatory commissions and the FERC on behalf of electric and natural gas utilities through research, financial analysis and modeling, and testimony development.

Alternative Ratemaking Mechanisms

- Submitted expert testimony on behalf of electric utilities and a water utility before the Arkansas Public Service Commission regarding the utilities' proposed Formula Rate Plans.
- Submitted expert testimony on behalf of an electric utility before the Oklahoma Corporation Commission regarding the utility's proposed Formula Rate Plan.
- Submitted expert testimony on behalf of an electric and natural gas utility before the Delaware Public Service Commission regarding the utility's proposed performance-based rate plan.

- Submitted expert testimony on behalf of an electric and natural gas utility before the Montana Public Service Commission regarding the utility's proposed alternative rate mechanisms.
- Co-sponsored expert testimony on behalf of a natural gas utility before the Maine Public Utilities Commission regarding the utility's proposed capital investment cost recovery mechanism.
- Supported expert testimony and performed research and analysis on alternative ratemaking frameworks.

Resource and Supply Planning

- Supported expert testimony on the reasonableness of utility resource supply portfolio decisions.
- Assisted in a benchmarking analysis on behalf of a Northeast U.S. natural gas utility regarding its supply planning standards and design day demand forecast process.
- Supported rebuttal testimony filed on behalf of an Alaska natural gas utility regarding the utility's gas supply planning standards.
- Supported the development of a New Hampshire electric utility's Integrated Resource Plan filed with the New Hampshire Public Utility Commission.
- Performed research and financial analysis to evaluate the benefits, costs, and policy options associated with natural gas expansion by Massachusetts natural gas utilities as part of a prepared report for the Massachusetts Department of Energy Resources.
- Developed a dynamic natural gas demand forecast model for in-state use for the State of Alaska, which included forecasting demand from both existing and anticipated natural gas utilities, power consumption, and large commercial operations.
- Conducted research and prepared analyses for a natural gas pipeline Open Season.

Other Regulatory Financial Issues

- Filed expert testimony before the California PUC regarding the benefits of financial flexibility and diversity in sources of financial capital associated with an electric utility's request to lease entitlements as a means of raising capital.
- Supported expert testimony on the appropriate level of remuneration associated with the Massachusetts electric utilities' long-term contracts for wind power through research, financial analysis and modeling, and testimony development.
- Provided research and analytical support estimating financial damages incurred as a result of construction delays for an electric transmission company.
- Prepared a Feasibility Study for an electric cooperative utility supporting a utility-owned solar project.

Mergers & Acquisitions

- Performed buy-side benchmarking and regulatory analysis for utility acquisitions.

RELEVANT PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2021-present)
Vice President
Assistant Vice President

ScottMadden, Inc. (2016-2021)
Director
Manager

Sussex Economic Advisors, LLC (2013-2016)
Managing Consultant

Massachusetts Department of Public Utilities (2011-2013)
Economist, Electric Power Division

State of Alaska Department of Revenue, Tax Division (2007-2010)
Petroleum Economist

Federal Reserve Bank of Boston (2000-2002)
Research Assistant, Economic Research Department

EDUCATION AND RELEVANT COURSEWORK

University of Alaska
Master of Science, Resource and Applied Economics

Bentley University (formerly Bentley College)
Bachelor of Science, Business Economics
Graduated *magna cum laude*

New Mexico State University
Center for Public Utilities, Regulatory Basics

ISO New England
Wholesale Energy Markets (WEM-101)

Colorado School of Mines
Petroleum Engineering SuperSchool

EUCI
Course Instructor – Performance-Based Ratemaking

DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

Certified Rate of Return Analyst, Society of Utility and Regulatory Financial Analysts
Member, Society of Utility and Regulatory Financial Analysts

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Regulatory Commission of Alaska				
ENSTAR Natural Gas Company	04/25	ENSTAR Natural Gas Company	TA-352-4	Cost of Capital
Arkansas Public Service Commission				
Liberty Utilities (Pine Bluff Water)	10/18	Liberty Utilities (Pine Bluff Water)	18-027-U	Formula Rate Plan and tariff
Entergy Arkansas, LLC	11/20	Entergy Arkansas, LLC	16-036-FR	Sponsored testimony evaluating the Return on Equity included in Rider FRP
Oklahoma Gas & Electric	10/21	Oklahoma Gas & Electric	21-087-U	Formula Rate Plan
California Public Utilities Commission				
Pacific Gas & Electric Co.	01/25	Pacific Gas & Electric Co.	A-24-03-009	Financial flexibility and capital diversity
Delaware Public Service Commission				
Delmarva Power & Light Company	08/24	Delmarva Power & Light Company	24-0868	Alternative Ratemaking Proposal
Florida Public Service Commission				
Pivotal Utility Holdings, Inc. d/b/a Florida City Gas	05/22	Pivotal Utility Holdings, Inc. d/b/a Florida City Gas	20220069-GU	Cost of Capital
State Corporate Commission of Kansas				
Evergy Kansas Central and Evergy Kansas South, Inc.	07/25	Evergy Kansas Central and Evergy Kansas South, Inc.	25-EKCE-294-RTS	Capital Structure
Kentucky Public Service Commission				
Bluegrass Water Utility Operating Company, LLC	09/20	Bluegrass Water Utility Operating Company, LLC	2020-290	Capital Structure and Cost of Long-Term Debt
Maine Public Utilities Commission				
Unitil Corporation	06/19	Northern Utilities, Inc.	19-00092	Co-sponsored testimony supporting a proposed CIRA capital tracking mechanism
Michigan Public Service Commission				
DTE Electric Company	04/25	DTE Electric Company	U-21860	Cost of Capital
Montana Public Utilities Commission				

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
NorthWestern Corporation	08/22	NorthWestern Corporation	2022-7-78 (elect.) 2022-7-78 (gas)	Alternative Ratemaking Proposals
New Hampshire Public Utilities Commission				
Unitil Energy Systems, Inc.	04/21	Unitil Energy Systems, Inc.	DE 21-030	Cost of Capital
New Mexico Public Regulation Commission				
El Paso Electric Company	07/20	El Paso Electric Company	20-00104-UT	Cost of Capital
North Carolina Utilities Commission				
Public Service Company of North Carolina d/b/a Dominion Energy North Carolina	04/21	Public Service Company of North Carolina d/b/a Dominion Energy North Carolina	G-5, Sub 632	Cost of Capital
Virginia Electric & Power Co., d/b/a Dominion Energy North Carolina	03/24	Virginia Electric & Power Co., d/b/a Dominion Energy North Carolina	E-22, Sub 694	Cost of Capital
Public Service Company of North Carolina	04/25	Public Service Company of North Carolina	G-5, Sub 686	Cost of Capital
Public Utilities Commission of Ohio				
The East Ohio Gas Company d/b/a Dominion Energy Ohio	11/23	The East Ohio Gas Company d/b/a Dominion Energy Ohio	23-0894-GA-AIR	Cost of Capital
Oklahoma Corporation Commission				
Oklahoma Gas & Electric	12/21	Oklahoma Gas & Electric	PUD202100164	Formula Rate Plan
Public Utility Commission of Oregon				
Northwest Natural Gas Company dba NW Natural	12/23	Northwest Natural Gas Company dba NW Natural	UG 490	Cost of Capital
Northwest Natural Gas Company dba NW Natural	12/24	Northwest Natural Gas Company dba NW Natural	UG 520	Cost of Capital
Public Utilities Commission of South Carolina				
Dominion Energy South Carolina	04/23	Dominion Energy South Carolina	2023-70-G	Cost of Capital
Dominion Energy South Carolina	03/24	Dominion Energy South Carolina	2024-34-E	Cost of Capital

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Public Utilities Commission of Texas				
Sharyland Utilities L.L.C.	12/20	Sharyland Utilities L.L.C.	51611	Cost of Capital
El Paso Electric Company	06/21	El Paso Electric Company	52195	Cost of Capital
Wind Energy Transmission Texas, LLC dba WETT	12/24	Wind Energy Transmission Texas, LLC dba WETT	57299	Cost of Capital
El Paso Electric Company	01/25	El Paso Electric Company	57568	Cost of Capital
Utah Public Service Commission				
Enbridge Gas Utah	05/25	Enbridge Gas Utah	25-057-06	Cost of Capital
Dominion Energy Utah	05/22	Dominion Energy Utah	22-057-03	Cost of Capital
Virginia State Corporation Commission				
Virginia Electric & Power Company (Dominion Energy Virginia)	03/25	Virginia Electric & Power Company (Dominion Energy Virginia)	PUR-2025-00058	Cost of Capital
Public Service Commission of West Virginia				
Hope Gas, Inc.	04/25	Hope Gas, Inc.	25-0417-G-42T	Cost of Capital
Hope Gas, Inc. d/b/a Dominion Energy West Virginia	11/20	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	20-0746-G-42T	Cost of Capital
Washington Utilities & Transportation Commission				
Northwest Natural Gas Company d/b/a NW Natural	08/25	Northwest Natural Gas Company d/b/a NW Natural	UG-250610	Cost of Capital
Wyoming Public Service Commission				
Dominion Energy Wyoming	03/23	Dominion Energy Wyoming	30010-215-GR-23	Cost of Capital

Constant Growth Discounted Cash Flow Model with Half Year Growth Adjustment
30 Day Average Stock Price

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Company	Ticker	Annualized Dividend	Average Stock Price	Dividend Yield	Expected Dividend Yield	Zacks Earnings Growth	S&P Capital IQ Earnings Growth	Value Line Earnings Growth	Average Earnings Growth	Low ROE	Mean ROE	High ROE
Alliant Energy Corporation	LNT	$2.03	$61.22	3.32%	3.42%	6.60%	6.64%	6.00%	6.41%	9.42%	9.84%	10.07%
Ameren Corporation	AEE	$2.84	$96.16	2.95%	3.05%	7.00%	7.00%	6.50%	6.83%	9.55%	9.89%	10.06%
American Electric Power Company, Inc.	AEP	$3.72	$102.48	3.63%	3.75%	6.40%	6.90%	6.50%	6.60%	10.15%	10.35%	10.65%
Avista Corporation	AVA	$1.96	$37.97	5.16%	5.31%	6.10%	5.50%	5.50%	5.70%	10.80%	11.01%	11.42%
CenterPoint Energy, Inc.	CNP	$0.88	$36.75	2.39%	2.48%	7.80%	7.99%	6.50%	7.43%	8.97%	9.91%	10.48%
CMS Energy Corporation	CMS	$2.17	$69.90	3.10%	3.21%	7.80%	7.00%	5.50%	6.77%	8.69%	9.98%	11.03%
Consolidated Edison, Inc.	ED	$3.40	$102.33	3.32%	3.42%	5.60%	6.20%	6.00%	5.93%	9.02%	9.35%	9.63%
Dominion Energy, Inc.	D	$2.67	$55.83	4.78%	4.96%	Exclude	9.20%	6.00%	7.60%	10.93%	12.56%	14.20%
DTE Energy Company	DTE	$4.36	$134.55	3.24%	3.34%	7.60%	7.15%	4.50%	6.42%	7.81%	9.76%	10.96%
Duke Energy Corporation	DUK	$4.18	$116.25	3.60%	3.71%	6.30%	6.40%	6.00%	6.23%	9.70%	9.94%	10.11%
Entergy Corporation	ETR	$2.40	$82.36	2.91%	3.02%	9.50%	8.88%	3.00%	7.13%	5.96%	10.14%	12.55%
Eversource Energy	ES	$3.01	$64.19	4.69%	4.82%	5.70%	5.50%	5.50%	5.57%	10.32%	10.39%	10.52%
Exelon Corporation	EXC	$1.60	$43.22	3.70%	3.82%	6.40%	6.13%	NMF	6.27%	9.95%	10.08%	10.22%
FirstEnergy Corporation	FE	$1.78	$40.92	4.35%	4.48%	6.40%	7.00%	4.50%	5.97%	8.95%	10.45%	11.50%
Evergy, Inc.	EVRG	$2.67	$67.00	3.99%	4.11%	5.70%	5.71%	7.50%	6.30%	9.80%	10.41%	11.63%
IDACORP, Inc.	IDA	$3.44	$115.46	2.98%	3.09%	8.10%	8.70%	6.00%	7.60%	9.07%	10.69%	11.81%
NextEra Energy, Inc.	NEE	$2.27	$71.26	3.18%	3.31%	7.70%	7.57%	8.50%	7.92%	10.88%	11.23%	11.81%
NorthWestern Energy Group, Inc.	NWE	$2.64	$53.15	4.97%	5.11%	6.90%	6.00%	4.50%	5.80%	9.58%	10.91%	12.04%
OGE Energy Corporation	OGE	$1.69	$44.17	3.81%	3.94%	6.30%	6.50%	6.50%	6.43%	10.23%	10.37%	10.44%
Pinnacle West Capital Corporation	PNW	$3.58	$90.03	3.98%	4.06%	2.10%	5.70%	5.00%	4.27%	6.12%	8.33%	9.79%
Portland General Electric Company	POR	$2.10	$41.37	5.08%	5.20%	3.30%	4.50%	6.50%	4.77%	8.46%	9.96%	11.74%
Public Service Enterprise Group Inc.	PEG	$2.52	$80.81	3.12%	3.22%	7.00%	6.10%	7.00%	6.70%	9.31%	9.92%	10.23%
Southern Company	SO	$2.96	$89.56	3.30%	3.41%	6.50%	6.57%	6.50%	6.52%	9.91%	9.94%	9.98%
Xcel Energy Inc.	XEL	$2.28	$68.78	3.31%	3.44%	7.50%	7.75%	7.00%	7.42%	10.43%	10.85%	11.19%
Proxy Group Mean				3.70%	3.82%	6.53%	6.77%	5.96%	6.44%	9.33%	10.26%	11.00%
Proxy Group Median				3.46%	3.57%	6.50%	6.61%	6.00%	6.43%	9.56%	10.11%	10.81%
Average of Mean and Median				3.58%	3.70%	6.52%	6.69%	5.98%	6.43%	9.45%	10.19%	10.90%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional, equals indicated number of trading day average as of 06/30/2025
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [8])
[5] Source: Zacks; Growth rate for Dominion Energy is excluded as an outlier
[6] Source: S&P Capital IQ
[7] Source: Value Line
[8] Equals Average ([5], [6], [7])
[9] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7])) + Minimum([5], [6], [7])
[10] Equals [4] + [8]
[11] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7])) + Maximum([5], [6], [7])

Constant Growth Discounted Cash Flow Model with Half Year Growth Adjustment
90 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] S&P Capital IQ Earnings Growth	[7] Value Line Earnings Growth	[8] Average Earnings Growth	[9] Low ROE	[10] Mean ROE	[11] High ROE
Alliant Energy Corporation	LNT	$2.03	$61.85	3.28%	3.39%	6.60%	6.64%	6.00%	6.41%	9.38%	9.80%	10.03%
Ameren Corporation	AEE	$2.84	$97.74	2.91%	3.01%	7.00%	7.00%	6.50%	6.83%	9.50%	9.84%	10.01%
American Electric Power Company, Inc.	AEP	$3.72	$104.46	3.56%	3.68%	6.40%	6.90%	6.50%	6.60%	10.08%	10.28%	10.58%
Avista Corporation	AVA	$1.96	$39.48	4.96%	5.11%	6.10%	5.50%	5.50%	5.70%	10.60%	10.81%	11.22%
CenterPoint Energy, Inc.	CNP	$0.88	$36.37	2.42%	2.51%	7.80%	7.99%	6.50%	7.43%	9.00%	9.94%	10.50%
CMS Energy Corporation	CMS	$2.17	$71.76	3.02%	3.13%	7.80%	7.00%	5.50%	6.77%	8.61%	9.89%	10.94%
Consolidated Edison, Inc.	ED	$3.40	$105.34	3.23%	3.32%	5.60%	6.20%	6.00%	5.93%	8.92%	9.26%	9.53%
Dominion Energy, Inc.	D	$2.67	$54.94	4.86%	5.04%	Exclude	9.20%	6.00%	7.60%	11.01%	12.64%	14.28%
DTE Energy Company	DTE	$4.36	$134.29	3.25%	3.35%	7.60%	7.15%	4.50%	6.42%	7.82%	9.77%	10.97%
Duke Energy Corporation	DUK	$4.18	$117.90	3.55%	3.66%	6.30%	6.40%	6.00%	6.23%	9.65%	9.89%	10.06%
Entergy Corporation	ETR	$2.40	$83.12	2.89%	2.99%	9.50%	8.88%	3.00%	7.13%	5.93%	10.12%	12.52%
Eversource Energy	ES	$3.01	$61.54	4.89%	5.03%	5.70%	5.50%	5.50%	5.57%	10.53%	10.59%	10.73%
Exelon Corporation	EXC	$1.60	$44.32	3.61%	3.72%	6.40%	6.13%	NMF	6.27%	9.85%	9.99%	10.13%
FirstEnergy Corporation	FE	$1.78	$40.81	4.36%	4.49%	6.40%	7.00%	4.50%	5.97%	8.96%	10.46%	11.51%
Evergy, Inc.	EVRG	$2.67	$67.28	3.97%	4.09%	5.70%	5.71%	7.50%	6.30%	9.78%	10.39%	11.62%
IDACORP, Inc.	IDA	$3.44	$115.58	2.98%	3.09%	8.10%	8.70%	6.00%	7.60%	9.07%	10.69%	11.81%
NextEra Energy, Inc.	NEE	$2.27	$70.01	3.24%	3.36%	7.70%	7.57%	8.50%	7.92%	10.93%	11.29%	11.87%
NorthWestern Energy Group, Inc.	NWE	$2.64	$55.35	4.77%	4.91%	6.90%	6.00%	4.50%	5.80%	9.38%	10.71%	11.83%
OGE Energy Corporation	OGE	$1.69	$44.55	3.78%	3.90%	6.30%	6.50%	6.50%	6.43%	10.20%	10.34%	10.41%
Pinnacle West Capital Corporation	PNW	$3.58	$91.82	3.90%	3.98%	2.10%	5.70%	5.00%	4.27%	6.04%	8.25%	9.71%
Portland General Electric Company	POR	$2.10	$42.65	4.92%	5.04%	3.30%	4.50%	6.50%	4.77%	8.30%	9.81%	11.58%
Public Service Enterprise Group Inc.	PEG	$2.52	$80.96	3.11%	3.22%	7.00%	6.10%	7.00%	6.70%	9.31%	9.92%	10.22%
Southern Company	SO	$2.96	$89.78	3.30%	3.40%	6.50%	6.57%	6.50%	6.52%	9.90%	9.93%	9.98%
Xcel Energy Inc.	XEL	$2.28	$69.44	3.28%	3.41%	7.50%	7.75%	7.00%	7.42%	10.40%	10.82%	11.16%
Proxy Group Mean				3.67%	3.78%	6.53%	6.77%	5.96%	6.44%	9.30%	10.23%	10.97%
Proxy Group Median				3.42%	3.53%	6.50%	6.61%	6.00%	6.43%	9.44%	10.05%	10.84%
Average of Mean and Median				3.54%	3.66%	6.52%	6.69%	5.98%	6.43%	9.37%	10.14%	10.90%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional, equals indicated number of trading day average as of 06/30/2025
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [8])
[5] Source: Zacks; Growth rate for Dominion Energy is excluded as an outlier
[6] Source: S&P Capital IQ
[7] Source: Value Line
[8] Equals Average ([5], [6], [7])
[9] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7])) + Minimum([5], [6], [7])
[10] Equals [4] + [8]
[11] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7])) + Maximum([5], [6], [7])

Constant Growth Discounted Cash Flow Model with Half Year Growth Adjustment
180 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] S&P Capital IQ Earnings Growth	[7] Value Line Earnings Growth	[8] Average Earnings Growth	[9] Low ROE	[10] Mean ROE	[11] High ROE
Alliant Energy Corporation	LNT	$2.03	$60.95	3.33%	3.44%	6.60%	6.64%	6.00%	6.41%	9.43%	9.85%	10.08%
Ameren Corporation	AEE	$2.84	$94.46	3.01%	3.11%	7.00%	7.00%	6.50%	6.83%	9.60%	9.94%	10.11%
American Electric Power Company, Inc.	AEP	$3.72	$100.67	3.70%	3.82%	6.40%	6.90%	6.50%	6.60%	10.21%	10.42%	10.72%
Avista Corporation	AVA	$1.96	$38.33	5.11%	5.26%	6.10%	5.50%	5.50%	5.70%	10.75%	10.96%	11.37%
CenterPoint Energy, Inc.	CNP	$0.88	$33.89	2.60%	2.69%	7.80%	7.99%	6.50%	7.43%	9.18%	10.12%	10.69%
CMS Energy Corporation	CMS	$2.17	$69.92	3.10%	3.21%	7.80%	7.00%	5.50%	6.77%	8.69%	9.98%	11.02%
Consolidated Edison, Inc.	ED	$3.40	$100.73	3.38%	3.48%	5.60%	6.20%	6.00%	5.93%	9.07%	9.41%	9.68%
Dominion Energy, Inc.	D	$2.67	$55.56	4.81%	4.99%	Exclude	9.20%	6.00%	7.60%	10.95%	12.59%	14.23%
DTE Energy Company	DTE	$4.36	$128.47	3.39%	3.50%	7.60%	7.15%	4.50%	6.42%	7.97%	9.92%	11.12%
Duke Energy Corporation	DUK	$4.18	$115.12	3.63%	3.74%	6.30%	6.40%	6.00%	6.23%	9.74%	9.98%	10.15%
Entergy Corporation	ETR	$2.40	$79.36	3.02%	3.13%	9.50%	8.88%	3.00%	7.13%	6.07%	10.26%	12.67%
Eversource Energy	ES	$3.01	$61.09	4.93%	5.06%	5.70%	5.50%	5.50%	5.57%	10.56%	10.63%	10.77%
Exelon Corporation	EXC	$1.60	$41.72	3.84%	3.96%	6.40%	6.13%	NMF	6.27%	10.09%	10.22%	10.36%
FirstEnergy Corporation	FE	$1.78	$40.90	4.35%	4.48%	6.40%	7.00%	4.50%	5.97%	8.95%	10.45%	11.50%
Evergy, Inc.	EVRG	$2.67	$64.93	4.11%	4.24%	5.70%	5.71%	7.50%	6.30%	9.93%	10.54%	11.77%
IDACORP, Inc.	IDA	$3.44	$112.95	3.05%	3.16%	8.10%	8.70%	6.00%	7.60%	9.14%	10.76%	11.88%
NextEra Energy, Inc.	NEE	$2.27	$72.29	3.13%	3.26%	7.70%	7.57%	8.50%	7.92%	10.83%	11.18%	11.77%
NorthWestern Energy Group, Inc.	NWE	$2.64	$54.63	4.83%	4.97%	6.90%	6.00%	4.50%	5.80%	9.44%	10.77%	11.90%
OGE Energy Corporation	OGE	$1.69	$43.24	3.90%	4.02%	6.30%	6.50%	6.50%	6.43%	10.32%	10.46%	10.52%
Pinnacle West Capital Corporation	PNW	$3.58	$89.88	3.98%	4.07%	2.10%	5.70%	5.00%	4.27%	6.12%	8.33%	9.80%
Portland General Electric Company	POR	$2.10	$43.73	4.80%	4.92%	3.30%	4.50%	6.50%	4.77%	8.18%	9.68%	11.46%
Public Service Enterprise Group Inc.	PEG	$2.52	$84.02	3.00%	3.10%	7.00%	6.10%	7.00%	6.70%	9.19%	9.80%	10.10%
Southern Company	SO	$2.96	$87.98	3.36%	3.47%	6.50%	6.57%	6.50%	6.52%	9.97%	10.00%	10.05%
Xcel Energy Inc.	XEL	$2.28	$68.29	3.34%	3.46%	7.50%	7.75%	7.00%	7.42%	10.46%	10.88%	11.22%
Proxy Group Mean				3.74%	3.86%	6.53%	6.77%	5.96%	6.44%	9.37%	10.30%	11.04%
Proxy Group Median				3.51%	3.62%	6.50%	6.61%	6.00%	6.43%	9.52%	10.24%	10.90%
Average of Mean and Median				3.62%	3.74%	6.52%	6.69%	5.98%	6.43%	9.45%	10.27%	10.97%

Notes:

[1] Source: Bloomberg Professional

[2] Source: Bloomberg Professional, equals indicated number of trading day average as of 06/30/2025

[3] Equals [1] / [2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Source: Zacks; Growth rate for Dominion Energy is excluded as an outlier

[6] Source: S&P Capital IQ

[7] Source: Value Line

[8] Equals Average ([5], [6], [7])

[9] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7])) + Minimum([5], [6], [7])

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7])) + Maximum([5], [6], [7])

Quarterly Growth Discounted Cash Flow Model
30 Day Average Stock Price

Company	Ticker	[1] Dividend 1	[2] Dividend 2	[3] Dividend 3	[4] Dividend 4	[5] Expected Dividend 1	[6] Expected Dividend 2	[7] Expected Dividend 3	[8] Expected Dividend 4	[9] Average Stock Price	[10] Zacks Earnings Growth	[11] S&P Capital IQ Earnings Growth	[12] Value Line Earnings Growth	[13] Average Earnings Growth	[14] Low ROE	[15] Mean ROE	[16] High ROE
Alliant Energy Corporation	LNT	$0.48	$0.48	$0.51	$0.51	$0.51	$0.51	$0.54	$0.54	$61.22	6.60%	6.64%	6.00%	6.41%	9.54%	9.97%	10.21%
Ameren Corporation	AEE	$0.67	$0.67	$0.71	$0.71	$0.72	$0.72	$0.76	$0.76	$96.16	7.00%	7.00%	6.50%	6.83%	9.66%	10.01%	10.18%
American Electric Power Company, Inc.	AEP	$0.88	$0.93	$0.93	$0.93	$0.94	$0.99	$0.99	$0.99	$102.48	6.40%	6.90%	6.50%	6.60%	10.35%	10.56%	10.87%
Avista Corporation	AVA	$0.48	$0.48	$0.49	$0.49	$0.50	$0.50	$0.52	$0.52	$37.97	6.10%	5.50%	5.50%	5.70%	11.08%	11.29%	11.72%
CenterPoint Energy, Inc.	CNP	$0.20	$0.21	$0.22	$0.22	$0.21	$0.23	$0.24	$0.24	$36.75	7.80%	7.99%	6.50%	7.43%	9.04%	10.00%	10.58%
CMS Energy Corporation	CMS	$0.52	$0.52	$0.54	$0.54	$0.55	$0.55	$0.58	$0.58	$69.90	7.80%	7.00%	5.50%	6.77%	8.79%	10.12%	11.19%
Consolidated Edison, Inc.	ED	$0.83	$0.83	$0.85	$0.85	$0.88	$0.88	$0.90	$0.90	$102.33	5.60%	6.20%	6.00%	5.93%	9.18%	9.53%	9.81%
Dominion Energy, Inc.	D	$0.67	$0.67	$0.67	$0.67	$0.72	$0.72	$0.72	$0.72	$55.83	Exclude	9.20%	6.00%	7.60%	11.28%	12.99%	14.70%
DTE Energy Company	DTE	$1.09	$1.09	$1.09	$1.09	$1.16	$1.16	$1.16	$1.16	$134.55	7.60%	7.15%	4.50%	6.42%	7.99%	9.99%	11.23%
Duke Energy Corporation	DUK	$1.05	$1.05	$1.05	$1.05	$1.11	$1.11	$1.11	$1.11	$116.25	6.30%	6.40%	6.00%	6.23%	9.95%	10.20%	10.37%
Entergy Corporation	ETR	$0.57	$0.60	$0.60	$0.60	$0.61	$0.64	$0.64	$0.64	$82.36	9.50%	8.88%	3.00%	7.13%	6.02%	10.32%	12.79%
Eversource Energy	ES	$0.72	$0.72	$0.75	$0.75	$0.75	$0.75	$0.79	$0.79	$64.19	5.70%	5.50%	5.50%	5.57%	10.51%	10.58%	10.72%
Exelon Corporation	EXC	$0.38	$0.38	$0.40	$0.40	$0.40	$0.40	$0.43	$0.43	$43.22	6.40%	6.13%	NMF	6.27%	10.10%	10.24%	10.38%
FirstEnergy Corporation	FE	$0.43	$0.43	$0.43	$0.45	$0.45	$0.45	$0.45	$0.47	$40.92	6.40%	7.00%	4.50%	5.97%	9.04%	10.59%	11.69%
Evergy, Inc.	EVRG	$0.64	$0.67	$0.67	$0.67	$0.68	$0.71	$0.71	$0.71	$67.00	5.70%	5.71%	7.50%	6.30%	10.03%	10.66%	11.93%
IDACORP, Inc.	IDA	$0.83	$0.86	$0.86	$0.86	$0.89	$0.93	$0.93	$0.93	$115.46	8.10%	8.70%	6.00%	7.60%	9.24%	10.90%	12.05%
NextEra Energy, Inc.	NEE	$0.52	$0.52	$0.57	$0.57	$0.56	$0.56	$0.61	$0.61	$71.26	7.70%	7.57%	8.50%	7.92%	10.97%	11.33%	11.93%
NorthWestern Energy Group, Inc.	NWE	$0.65	$0.65	$0.66	$0.66	$0.69	$0.69	$0.70	$0.70	$53.15	6.90%	6.00%	4.50%	5.80%	9.84%	11.23%	12.41%
OGE Energy Corporation	OGE	$0.42	$0.42	$0.42	$0.42	$0.45	$0.45	$0.45	$0.45	$44.17	6.30%	6.50%	6.50%	6.43%	10.51%	10.65%	10.72%
Pinnacle West Capital Corporation	PNW	$0.90	$0.90	$0.90	$0.90	$0.93	$0.93	$0.93	$0.93	$90.03	2.10%	5.70%	5.00%	4.27%	6.25%	8.54%	10.06%
Portland General Electric Company	POR	$0.50	$0.50	$0.50	$0.53	$0.52	$0.52	$0.52	$0.55	$41.37	3.30%	4.50%	6.50%	4.77%	8.51%	10.08%	11.94%
Public Service Enterprise Group Inc.	PEG	$0.60	$0.60	$0.63	$0.63	$0.64	$0.64	$0.67	$0.67	$80.81	7.00%	6.10%	7.00%	6.70%	9.44%	10.07%	10.38%
Southern Company	SO	$0.72	$0.72	$0.72	$0.74	$0.77	$0.77	$0.77	$0.79	$89.56	6.50%	6.57%	6.50%	6.52%	10.08%	10.10%	10.15%
Xcel Energy Inc.	XEL	$0.55	$0.55	$0.57	$0.57	$0.59	$0.59	$0.61	$0.61	$68.78	7.50%	7.75%	7.00%	7.42%	10.61%	11.05%	11.40%
Proxy Group Mean											6.53%	6.77%	5.96%	6.44%	9.50%	10.46%	11.23%
Proxy Group Median											6.50%	6.61%	6.00%	6.43%	9.75%	10.28%	11.03%
Average of Mean and Median															9.63%	10.37%	11.13%

Notes:
[1] Source: Bloomberg Professional Service
[2] Source: Bloomberg Professional Service
[3] Source: Bloomberg Professional Service
[4] Source: Bloomberg Professional Service
[5] Equals Col. [1] x (1 + Col. [13])
[6] Equals Col. [2] x (1 + Col. [13])
[7] Equals Col. [3] x (1 + Col. [13])
[8] Equals Col. [4] x (1 + Col. [13])
[9] Source: Bloomberg Professional, equals indicated number of trading day average as of 06/30/2025
[10] Source: Zacks
[11] Source: S&P Capital IQ
[12] Source: Value Line
[13] Equals Average (Cols. [10], [11], [12])
[14] Implied Low DCF
[15] Implied Mean DCF
[16] Implied High DCF

Quarterly Growth Discounted Cash Flow Model
90 Day Average Stock Price

Company	Ticker	[1] Dividend 1	[2] Dividend 2	[3] Dividend 3	[4] Dividend 4	[5] Expected Dividend 1	[6] Expected Dividend 2	[7] Expected Dividend 3	[8] Expected Dividend 4	[9] Average Stock Price	[10] Zacks Earnings Growth	[11] S&P Capital IQ Earnings Growth	[12] Value Line Earnings Growth	[13] Average Earnings Growth	[14] Low ROE	[15] Mean ROE	[16] High ROE
Alliant Energy Corporation	LNT	$0.48	$0.48	$0.51	$0.51	$0.51	$0.51	$0.54	$0.54	$61.85	6.60%	6.64%	6.00%	6.41%	9.50%	9.93%	10.17%
Ameren Corporation	AEE	$0.67	$0.67	$0.71	$0.71	$0.72	$0.72	$0.76	$0.76	$97.74	7.00%	7.00%	6.50%	6.83%	9.61%	9.96%	10.13%
American Electric Power Company, Inc.	AEP	$0.88	$0.93	$0.93	$0.93	$0.94	$0.99	$0.99	$0.99	$104.46	6.40%	6.90%	6.50%	6.60%	10.28%	10.49%	10.80%
Avista Corporation	AVA	$0.48	$0.48	$0.49	$0.49	$0.50	$0.50	$0.52	$0.52	$39.48	6.10%	5.50%	5.50%	5.70%	10.86%	11.07%	11.50%
CenterPoint Energy, Inc.	CNP	$0.20	$0.21	$0.22	$0.22	$0.21	$0.23	$0.24	$0.24	$36.37	7.80%	7.99%	6.50%	7.43%	9.07%	10.03%	10.61%
CMS Energy Corporation	CMS	$0.52	$0.52	$0.54	$0.54	$0.55	$0.55	$0.58	$0.58	$71.76	7.80%	7.00%	5.50%	6.77%	8.71%	10.03%	11.10%
Consolidated Edison, Inc.	ED	$0.83	$0.83	$0.85	$0.85	$0.88	$0.88	$0.90	$0.90	$105.34	5.60%	6.20%	6.00%	5.93%	9.08%	9.43%	9.71%
Dominion Energy, Inc.	D	$0.67	$0.67	$0.67	$0.67	$0.72	$0.72	$0.72	$0.72	$54.94	Exclude	9.20%	6.00%	7.60%	11.37%	13.08%	14.79%
DTE Energy Company	DTE	$1.09	$1.09	$1.09	$1.09	$1.16	$1.16	$1.16	$1.16	$134.29	7.60%	7.15%	4.50%	6.42%	7.99%	10.00%	11.24%
Duke Energy Corporation	DUK	$1.05	$1.05	$1.05	$1.05	$1.11	$1.11	$1.11	$1.11	$117.90	6.30%	6.40%	6.00%	6.23%	9.89%	10.14%	10.32%
Entergy Corporation	ETR	$0.57	$0.60	$0.60	$0.60	$0.61	$0.64	$0.64	$0.64	$83.12	9.50%	8.88%	3.00%	7.13%	5.99%	10.29%	12.76%
Eversource Energy	ES	$0.72	$0.72	$0.75	$0.75	$0.75	$0.75	$0.79	$0.79	$61.54	5.70%	5.50%	5.50%	5.57%	10.73%	10.80%	10.94%
Exelon Corporation	EXC	$0.38	$0.38	$0.40	$0.40	$0.40	$0.40	$0.43	$0.43	$44.32	6.40%	6.13%	NMF	6.27%	10.00%	10.14%	10.28%
FirstEnergy Corporation	FE	$0.43	$0.43	$0.43	$0.45	$0.45	$0.45	$0.45	$0.47	$40.81	6.40%	7.00%	4.50%	5.97%	9.05%	10.61%	11.70%
Evergy, Inc.	EVRG	$0.64	$0.67	$0.67	$0.67	$0.68	$0.71	$0.71	$0.71	$67.28	5.70%	5.71%	7.50%	6.30%	10.01%	10.64%	11.91%
IDACORP, Inc.	IDA	$0.83	$0.86	$0.86	$0.86	$0.89	$0.93	$0.93	$0.93	$115.58	8.10%	8.70%	6.00%	7.60%	9.23%	10.90%	12.05%
NextEra Energy, Inc.	NEE	$0.52	$0.52	$0.57	$0.57	$0.56	$0.56	$0.61	$0.61	$70.01	7.70%	7.57%	8.50%	7.92%	11.03%	11.39%	11.99%
NorthWestern Energy Group, Inc.	NWE	$0.65	$0.65	$0.66	$0.66	$0.69	$0.69	$0.70	$0.70	$55.35	6.90%	6.00%	4.50%	5.80%	9.62%	11.01%	12.18%
OGE Energy Corporation	OGE	$0.42	$0.42	$0.42	$0.42	$0.45	$0.45	$0.45	$0.45	$44.55	6.30%	6.50%	6.50%	6.43%	10.48%	10.62%	10.69%
Pinnacle West Capital Corporation	PNW	$0.90	$0.90	$0.90	$0.90	$0.93	$0.93	$0.93	$0.93	$91.82	2.10%	5.70%	5.00%	4.27%	6.17%	8.46%	9.97%
Portland General Electric Company	POR	$0.50	$0.50	$0.50	$0.53	$0.52	$0.52	$0.52	$0.55	$42.65	3.30%	4.50%	6.50%	4.77%	8.35%	9.92%	11.77%
Public Service Enterprise Group Inc.	PEG	$0.60	$0.60	$0.63	$0.63	$0.64	$0.64	$0.67	$0.67	$80.96	7.00%	6.10%	7.00%	6.70%	9.43%	10.06%	10.37%
Southern Company	SO	$0.72	$0.72	$0.72	$0.74	$0.77	$0.77	$0.77	$0.79	$89.78	6.50%	6.57%	6.50%	6.52%	10.07%	10.09%	10.14%
Xcel Energy Inc.	XEL	$0.55	$0.55	$0.57	$0.57	$0.59	$0.59	$0.61	$0.61	$69.44	7.50%	7.75%	7.00%	7.42%	10.58%	11.01%	11.36%
Proxy Group Mean											6.53%	6.77%	5.96%	6.44%	9.46%	10.42%	11.19%
Proxy Group Median											6.50%	6.61%	6.00%	6.43%	9.62%	10.22%	11.02%
Average of Mean and Median															9.54%	10.32%	11.10%

Notes:
[1] Source: Bloomberg Professional Service
[2] Source: Bloomberg Professional Service
[3] Source: Bloomberg Professional Service
[4] Source: Bloomberg Professional Service
[5] Equals Col. [1] x (1 + Col. [13])
[6] Equals Col. [2] x (1 + Col. [13])
[7] Equals Col. [3] x (1 + Col. [13])
[8] Equals Col. [4] x (1 + Col. [13])
[9] Source: Bloomberg Professional, equals indicated number of trading day average as of 06/30/2025
[10] Source: Zacks
[11] Source: S&P Capital IQ
[12] Source: Value Line
[13] Equals Average (Cols. [10], [11], [12])
[14] Implied Low DCF
[15] Implied Mean DCF
[16] Implied High DCF

Quarterly Growth Discounted Cash Flow Model
180 Day Average Stock Price

Company	Ticker	[1] Dividend 1	[2] Dividend 2	[3] Dividend 3	[4] Dividend 4	[5] Expected Dividend 1	[6] Expected Dividend 2	[7] Expected Dividend 3	[8] Expected Dividend 4	[9] Average Stock Price	[10] Zacks Earnings Growth	[11] S&P Capital IQ Earnings Growth	[12] Value Line Earnings Growth	[13] Average Earnings Growth	[14] Low ROE	[15] Mean ROE	[16] High ROE
Alliant Energy Corporation	LNT	$0.48	$0.48	$0.51	$0.51	$0.51	$0.51	$0.54	$0.54	$60.95	6.60%	6.64%	6.00%	6.41%	9.55%	9.99%	10.22%
Ameren Corporation	AEE	$0.67	$0.67	$0.71	$0.71	$0.72	$0.72	$0.76	$0.76	$94.46	7.00%	7.00%	6.50%	6.83%	9.72%	10.07%	10.24%
American Electric Power Company, Inc.	AEP	$0.88	$0.93	$0.93	$0.93	$0.94	$0.99	$0.99	$0.99	$100.67	6.40%	6.90%	6.50%	6.60%	10.43%	10.63%	10.95%
Avista Corporation	AVA	$0.48	$0.48	$0.49	$0.49	$0.50	$0.50	$0.52	$0.52	$38.33	6.10%	5.50%	5.50%	5.70%	11.02%	11.24%	11.67%
CenterPoint Energy, Inc.	CNP	$0.20	$0.21	$0.22	$0.22	$0.21	$0.23	$0.24	$0.24	$33.89	7.80%	7.99%	6.50%	7.43%	9.26%	10.22%	10.80%
CMS Energy Corporation	CMS	$0.52	$0.52	$0.54	$0.54	$0.55	$0.55	$0.58	$0.58	$69.92	7.80%	7.00%	5.50%	6.77%	8.79%	10.11%	11.19%
Consolidated Edison, Inc.	ED	$0.83	$0.83	$0.85	$0.85	$0.88	$0.88	$0.90	$0.90	$100.73	5.60%	6.20%	6.00%	5.93%	9.24%	9.59%	9.87%
Dominion Energy, Inc.	D	$0.67	$0.67	$0.67	$0.67	$0.72	$0.72	$0.72	$0.72	$55.56	Exclude	9.20%	6.00%	7.60%	11.30%	13.02%	14.73%
DTE Energy Company	DTE	$1.09	$1.09	$1.09	$1.09	$1.16	$1.16	$1.16	$1.16	$128.47	7.60%	7.15%	4.50%	6.42%	8.15%	10.16%	11.40%
Duke Energy Corporation	DUK	$1.05	$1.05	$1.05	$1.05	$1.11	$1.11	$1.11	$1.11	$115.12	6.30%	6.40%	6.00%	6.23%	9.99%	10.24%	10.41%
Entergy Corporation	ETR	$0.57	$0.60	$0.60	$0.60	$0.61	$0.64	$0.64	$0.64	$79.36	9.50%	8.88%	3.00%	7.13%	6.14%	10.44%	12.91%
Eversource Energy	ES	$0.72	$0.72	$0.75	$0.75	$0.75	$0.75	$0.79	$0.79	$61.09	5.70%	5.50%	5.50%	5.57%	10.77%	10.84%	10.98%
Exelon Corporation	EXC	$0.38	$0.38	$0.40	$0.40	$0.40	$0.40	$0.43	$0.43	$41.72	6.40%	6.13%	NMF	6.27%	10.25%	10.39%	10.53%
FirstEnergy Corporation	FE	$0.43	$0.43	$0.43	$0.45	$0.45	$0.45	$0.45	$0.47	$40.90	6.40%	7.00%	4.50%	5.97%	9.04%	10.59%	11.69%
Evergy, Inc.	EVRG	$0.64	$0.67	$0.67	$0.67	$0.68	$0.71	$0.71	$0.71	$64.93	5.70%	5.71%	7.50%	6.30%	10.17%	10.80%	12.07%
IDACORP, Inc.	IDA	$0.83	$0.86	$0.86	$0.86	$0.89	$0.93	$0.93	$0.93	$112.95	8.10%	8.70%	6.00%	7.60%	9.31%	10.98%	12.13%
NextEra Energy, Inc.	NEE	$0.52	$0.52	$0.57	$0.57	$0.56	$0.56	$0.61	$0.61	$72.29	7.70%	7.57%	8.50%	7.92%	10.92%	11.28%	11.88%
NorthWestern Energy Group, Inc.	NWE	$0.65	$0.65	$0.66	$0.66	$0.69	$0.69	$0.70	$0.70	$54.63	6.90%	6.00%	4.50%	5.80%	9.69%	11.08%	12.26%
OGE Energy Corporation	OGE	$0.42	$0.42	$0.42	$0.42	$0.45	$0.45	$0.45	$0.45	$43.24	6.30%	6.50%	6.50%	6.43%	10.60%	10.74%	10.82%
Pinnacle West Capital Corporation	PNW	$0.90	$0.90	$0.90	$0.90	$0.93	$0.93	$0.93	$0.93	$89.88	2.10%	5.70%	5.00%	4.27%	6.26%	8.55%	10.07%
Portland General Electric Company	POR	$0.50	$0.50	$0.50	$0.53	$0.52	$0.52	$0.52	$0.55	$43.73	3.30%	4.50%	6.50%	4.77%	8.23%	9.79%	11.64%
Public Service Enterprise Group Inc.	PEG	$0.60	$0.60	$0.63	$0.63	$0.64	$0.64	$0.67	$0.67	$84.02	7.00%	6.10%	7.00%	6.70%	9.31%	9.94%	10.25%
Southern Company	SO	$0.72	$0.72	$0.72	$0.74	$0.77	$0.77	$0.77	$0.79	$87.98	6.50%	6.57%	6.50%	6.52%	10.14%	10.17%	10.21%
Xcel Energy Inc.	XEL	$0.55	$0.55	$0.57	$0.57	$0.59	$0.59	$0.61	$0.61	$68.29	7.50%	7.75%	7.00%	7.42%	10.64%	11.07%	11.42%
Proxy Group Mean											6.53%	6.77%	5.96%	6.44%	9.54%	10.50%	11.26%
Proxy Group Median											6.50%	6.61%	6.00%	6.43%	9.71%	10.41%	11.09%
Average of Mean and Median															9.62%	10.46%	11.18%

Notes:
[1] Source: Bloomberg Professional Service
[2] Source: Bloomberg Professional Service
[3] Source: Bloomberg Professional Service
[4] Source: Bloomberg Professional Service
[5] Equals Col. [1] x (1 + Col. [13])
[6] Equals Col. [2] x (1 + Col. [13])
[7] Equals Col. [3] x (1 + Col. [13])
[8] Equals Col. [4] x (1 + Col. [13])
[9] Source: Bloomberg Professional, equals indicated number of trading day average as of 06/30/2025
[10] Source: Zacks
[11] Source: S&P Capital IQ
[12] Source: Value Line
[13] Equals Average (Cols. [10], [11], [12])
[14] Implied Low DCF
[15] Implied Mean DCF
[16] Implied High DCF

Expected Market Return
Market DCF Based Method - Value Line EPS Growth

[1] Market Cap. Weighted Estimate of the S&P 500 Dividend Yield	1.28%
[2] Market Cap. Weighted Estimate of the S&P 500 Growth Rate	13.44%
[3] Market Cap. Weighted Estimated Required Market Return	14.81%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Value Line DCF-based expected market return provided in Confidential WP-9
[3] Equals ([1] x (1 + (0.5 x [2]))) + [2]

Expected Market Return
Market DCF Based Method - Bloomberg EPS Growth

[4] Market Cap. Weighted Estimate of the S&P 500 Dividend Yield	1.27%
[5] Market Cap. Weighted Estimate of the S&P 500 Growth Rate	14.70%
[6] Market Cap. Weighted Estimated Required Market Return	16.06%

Notes:
[4] Source: Bloomberg Professional
[5] Source: Bloomberg DCF-based expected market return provided in Confidential WP-10
[6] Equals ([4] x (1 + (0.5 x [5]))) + [5]

Summary of CAPM and ECAPM Results

	Current 30-Year Treasury Yield (4.92%)	Projected 30-Year Treasury Yield (4.52%)
CAPM Forward Market Return	12.05%	11.94%
ECAPM Forward Market Return	12.74%	12.66%
Average Forward Market Return CAPM	12.35%	
CAPM Historical Market Return	10.15%	10.04%
ECAPM Historical Market Return	10.65%	10.57%
Average Historical Market Return CAPM	10.35%	

Source: Exhibit JEN-5, pages 2-5

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using DCF-derived Expected Market Return

Company	Ticker	[1] Current 30-Year Treasury Yield	[2] 5-Year Bloomberg Beta Coefficient	[3] 5-Year Value Line Beta Coefficient	[4] Average Beta Coefficient	[5] DCF Expected Market Return	[6] Market Risk Premium	[7] Traditional CAPM	[8] Empirical CAPM
Alliant Energy Corporation	LNT	4.92%	0.62	0.80	0.71	14.81%	9.89%	11.92%	12.65%
Ameren Corporation	AEE	4.92%	0.63	0.80	0.72	14.81%	9.89%	11.99%	12.70%
American Electric Power Company, Inc.	AEP	4.92%	0.55	0.70	0.63	14.81%	9.89%	11.11%	12.03%
Avista Corporation	AVA	4.92%	0.58	0.75	0.66	14.81%	9.89%	11.48%	12.31%
CenterPoint Energy, Inc.	CNP	4.92%	0.72	0.85	0.78	14.81%	9.89%	12.68%	13.21%
CMS Energy Corporation	CMS	4.92%	0.57	0.70	0.64	14.81%	9.89%	11.22%	12.12%
Consolidated Edison, Inc.	ED	4.92%	0.48	0.65	0.57	14.81%	9.89%	10.51%	11.59%
Dominion Energy, Inc.	D	4.92%	0.60	0.75	0.68	14.81%	9.89%	11.62%	12.42%
DTE Energy Company	DTE	4.92%	0.60	0.80	0.70	14.81%	9.89%	11.83%	12.58%
Duke Energy Corporation	DUK	4.92%	0.51	0.70	0.60	14.81%	9.89%	10.88%	11.86%
Entergy Corporation	ETR	4.92%	0.68	0.80	0.74	14.81%	9.89%	12.23%	12.87%
Eversource Energy	ES	4.92%	0.63	0.85	0.74	14.81%	9.89%	12.26%	12.90%
Exelon Corporation	EXC	4.92%	0.67	NMF	0.67	14.81%	9.89%	11.58%	12.39%
FirstEnergy Corporation	FE	4.92%	0.60	0.75	0.68	14.81%	9.89%	11.60%	12.40%
Evergy, Inc.	EVRG	4.92%	0.59	0.75	0.67	14.81%	9.89%	11.53%	12.35%
IDACORP, Inc.	IDA	4.92%	0.58	0.75	0.66	14.81%	9.89%	11.48%	12.32%
NextEra Energy, Inc.	NEE	4.92%	0.78	0.90	0.84	14.81%	9.89%	13.22%	13.62%
NorthWestern Energy Group, Inc.	NWE	4.92%	0.60	0.80	0.70	14.81%	9.89%	11.83%	12.58%
OGE Energy Corporation	OGE	4.92%	0.69	0.85	0.77	14.81%	9.89%	12.54%	13.10%
Pinnacle West Capital Corporation	PNW	4.92%	0.65	0.80	0.72	14.81%	9.89%	12.08%	12.76%
Portland General Electric Company	POR	4.92%	0.59	0.80	0.69	14.81%	9.89%	11.78%	12.54%
Public Service Enterprise Group Inc.	PEG	4.92%	0.71	0.90	0.80	14.81%	9.89%	12.86%	13.35%
Southern Company	SO	4.92%	0.59	0.75	0.67	14.81%	9.89%	11.53%	12.35%
Xcel Energy Inc.	XEL	4.92%	0.59	0.75	0.67	14.81%	9.89%	11.55%	12.37%
							Mean:	11.80%	12.56%
							Median:	11.70%	12.48%
							Average of the Mean and Median:	11.75%	12.52%

Company	Ticker	[9] Projected 30-Year Treasury Yield	[10] 5-Year Bloomberg Beta Coefficient	[11] 5-Year Value Line Beta Coefficient	[12] Average Beta Coefficient	[13] DCF Expected Market Return	[14] Market Risk Premium	[15] Traditional CAPM	[16] Empirical CAPM
Alliant Energy Corporation	LNT	4.52%	0.62	0.80	0.71	14.81%	10.30%	11.81%	12.56%
Ameren Corporation	AEE	4.52%	0.63	0.80	0.72	14.81%	10.30%	11.88%	12.61%
American Electric Power Company, Inc.	AEP	4.52%	0.55	0.70	0.63	14.81%	10.30%	10.96%	11.92%
Avista Corporation	AVA	4.52%	0.58	0.75	0.66	14.81%	10.30%	11.34%	12.21%
CenterPoint Energy, Inc.	CNP	4.52%	0.72	0.85	0.78	14.81%	10.30%	12.59%	13.15%
CMS Energy Corporation	CMS	4.52%	0.57	0.70	0.64	14.81%	10.30%	11.08%	12.01%
Consolidated Edison, Inc.	ED	4.52%	0.48	0.65	0.57	14.81%	10.30%	10.34%	11.46%
Dominion Energy, Inc.	D	4.52%	0.60	0.75	0.68	14.81%	10.30%	11.49%	12.32%
DTE Energy Company	DTE	4.52%	0.60	0.80	0.70	14.81%	10.30%	11.71%	12.49%
Duke Energy Corporation	DUK	4.52%	0.51	0.70	0.60	14.81%	10.30%	10.72%	11.75%
Entergy Corporation	ETR	4.52%	0.68	0.80	0.74	14.81%	10.30%	12.12%	12.79%
Eversource Energy	ES	4.52%	0.63	0.85	0.74	14.81%	10.30%	12.16%	12.82%
Exelon Corporation	EXC	4.52%	0.67	NMF	0.67	14.81%	10.30%	11.45%	12.29%
FirstEnergy Corporation	FE	4.52%	0.60	0.75	0.68	14.81%	10.30%	11.47%	12.31%
Evergy, Inc.	EVRG	4.52%	0.59	0.75	0.67	14.81%	10.30%	11.40%	12.25%
IDACORP, Inc.	IDA	4.52%	0.58	0.75	0.66	14.81%	10.30%	11.35%	12.22%
NextEra Energy, Inc.	NEE	4.52%	0.78	0.90	0.84	14.81%	10.30%	13.15%	13.57%
NorthWestern Energy Group, Inc.	NWE	4.52%	0.60	0.80	0.70	14.81%	10.30%	11.71%	12.49%
OGE Energy Corporation	OGE	4.52%	0.69	0.85	0.77	14.81%	10.30%	12.44%	13.04%
Pinnacle West Capital Corporation	PNW	4.52%	0.65	0.80	0.72	14.81%	10.30%	11.97%	12.68%
Portland General Electric Company	POR	4.52%	0.59	0.80	0.69	14.81%	10.30%	11.65%	12.44%
Public Service Enterprise Group Inc.	PEG	4.52%	0.71	0.90	0.80	14.81%	10.30%	12.78%	13.29%
Southern Company	SO	4.52%	0.59	0.75	0.67	14.81%	10.30%	11.40%	12.25%
Xcel Energy Inc.	XEL	4.52%	0.59	0.75	0.67	14.81%	10.30%	11.42%	12.27%
							Mean:	11.68%	12.47%
							Median:	11.57%	12.38%
							Average of the Mean and Median:	11.63%	12.42%

Notes:
[1] Source: Bloomberg Professional Service; 30-day average
[2] Source: Bloomberg Professional Service
[3] Source: Value Line
[4] Equals Average of Col. [2] and Col. [3]
[5] Source: JEN-4; Value Line DCF-based expected market return
[6] Equals Col. [5] - Col. [1]
[7] Equals Col. [1] + (Col. [4] x Col. [6])
[8] Equals Col. [1] + (0.75 x Col. [4] x Col. [6]) + (0.25 x Col. [6])
[9] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025 at 14, and Vol. 44, No. 7, July 2, 2025 at 2
[10] See Note [2]
[11] See Note [3]
[12] Equals Average of Col. [10] and Col. [11]
[13] See Note [5]
[14] Equals Col. [13] - Col. [9]
[15] Equals Col. [9] + (Col. [12] x Col. [14])
[16] Equals Col. [9] + (0.75 x Col. [12] x Col. [14]) + (0.25 x Col. [14])

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using DCF-derived Expected Market Return

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-Year Treasury Yield	Bloomberg Beta Coefficient - 10 Year	DCF Expected Market Return	Market Risk Premium	Traditional CAPM	Empirical CAPM
Alliant Energy Corporation	LNT	4.92%	0.75	14.81%	9.89%	12.31%	12.93%
Ameren Corporation	AEE	4.92%	0.72	14.81%	9.89%	12.04%	12.73%
American Electric Power Company, Inc.	AEP	4.92%	0.71	14.81%	9.89%	11.92%	12.64%
Avista Corporation	AVA	4.92%	0.71	14.81%	9.89%	11.91%	12.63%
CenterPoint Energy, Inc.	CNP	4.92%	0.93	14.81%	9.89%	14.12%	14.29%
CMS Energy Corporation	CMS	4.92%	0.70	14.81%	9.89%	11.82%	12.57%
Consolidated Edison, Inc.	ED	4.92%	0.59	14.81%	9.89%	10.73%	11.75%
Dominion Energy, Inc.	D	4.92%	0.68	14.81%	9.89%	11.60%	12.40%
DTE Energy Company	DTE	4.92%	0.78	14.81%	9.89%	12.61%	13.16%
Duke Energy Corporation	DUK	4.92%	0.68	14.81%	9.89%	11.62%	12.42%
Entergy Corporation	ETR	4.92%	0.83	14.81%	9.89%	13.09%	13.52%
Eversource Energy	ES	4.92%	0.77	14.81%	9.89%	12.49%	13.07%
Exelon Corporation	EXC	4.92%	0.80	14.81%	9.89%	12.85%	13.34%
FirstEnergy Corporation	FE	4.92%	0.75	14.81%	9.89%	12.36%	12.97%
Evergy, Inc.	EVRG	4.92%	0.75	14.81%	9.89%	12.33%	12.95%
IDACORP, Inc.	IDA	4.92%	0.74	14.81%	9.89%	12.23%	12.88%
NextEra Energy, Inc.	NEE	4.92%	0.79	14.81%	9.89%	12.70%	13.23%
NorthWestern Energy Group, Inc.	NWE	4.92%	0.82	14.81%	9.89%	13.00%	13.45%
OGE Energy Corporation	OGE	4.92%	0.87	14.81%	9.89%	13.53%	13.85%
Pinnacle West Capital Corporation	PNW	4.92%	0.78	14.81%	9.89%	12.65%	13.19%
Portland General Electric Company	POR	4.92%	0.74	14.81%	9.89%	12.23%	12.88%
Public Service Enterprise Group Inc.	PEG	4.92%	0.82	14.81%	9.89%	13.06%	13.50%
Southern Company	SO	4.92%	0.74	14.81%	9.89%	12.20%	12.85%
Xcel Energy Inc.	XEL	4.92%	0.70	14.81%	9.89%	11.89%	12.62%
					Mean:	12.39%	12.99%
					Median:	12.32%	12.94%
					Average of the Mean and Median:	12.35%	12.97%

		[7]	[8]	[9]	[10]	[11]	[12]
Company	Ticker	Projected 30-Year Treasury Yield	Bloomberg Beta Coefficient - 10 Year	DCF Expected Market Return	Market Risk Premium	Traditional CAPM	Empirical CAPM
Alliant Energy Corporation	LNT	4.52%	0.75	14.81%	10.30%	12.21%	12.86%
Ameren Corporation	AEE	4.52%	0.72	14.81%	10.30%	11.92%	12.65%
American Electric Power Company, Inc.	AEP	4.52%	0.71	14.81%	10.30%	11.80%	12.56%
Avista Corporation	AVA	4.52%	0.71	14.81%	10.30%	11.79%	12.55%
CenterPoint Energy, Inc.	CNP	4.52%	0.93	14.81%	10.30%	14.09%	14.27%
CMS Energy Corporation	CMS	4.52%	0.70	14.81%	10.30%	11.70%	12.48%
Consolidated Edison, Inc.	ED	4.52%	0.59	14.81%	10.30%	10.56%	11.63%
Dominion Energy, Inc.	D	4.52%	0.68	14.81%	10.30%	11.47%	12.31%
DTE Energy Company	DTE	4.52%	0.78	14.81%	10.30%	12.52%	13.09%
Duke Energy Corporation	DUK	4.52%	0.68	14.81%	10.30%	11.49%	12.32%
Entergy Corporation	ETR	4.52%	0.83	14.81%	10.30%	13.02%	13.47%
Eversource Energy	ES	4.52%	0.77	14.81%	10.30%	12.40%	13.00%
Exelon Corporation	EXC	4.52%	0.80	14.81%	10.30%	12.77%	13.28%
FirstEnergy Corporation	FE	4.52%	0.75	14.81%	10.30%	12.26%	12.90%
Evergy, Inc.	EVRG	4.52%	0.75	14.81%	10.30%	12.23%	12.87%
IDACORP, Inc.	IDA	4.52%	0.74	14.81%	10.30%	12.13%	12.80%
NextEra Energy, Inc.	NEE	4.52%	0.79	14.81%	10.30%	12.61%	13.16%
NorthWestern Energy Group, Inc.	NWE	4.52%	0.82	14.81%	10.30%	12.93%	13.40%
OGE Energy Corporation	OGE	4.52%	0.87	14.81%	10.30%	13.48%	13.81%
Pinnacle West Capital Corporation	PNW	4.52%	0.78	14.81%	10.30%	12.56%	13.13%
Portland General Electric Company	POR	4.52%	0.74	14.81%	10.30%	12.13%	12.80%
Public Service Enterprise Group Inc.	PEG	4.52%	0.82	14.81%	10.30%	12.99%	13.45%
Southern Company	SO	4.52%	0.74	14.81%	10.30%	12.09%	12.77%
Xcel Energy Inc.	XEL	4.52%	0.70	14.81%	10.30%	11.77%	12.53%
					Mean:	12.29%	12.92%
					Median:	12.22%	12.87%
					Average of the Mean and Median:	12.25%	12.89%

Notes:
[1] Source: Bloomberg Professional Service; 30-day average
[2] Source: Bloomberg Professional Service
[3] Source: JEN-4; Value Line DCF-based expected market return
[4] Equals Col. [3] - Col. [1]
[5] Equals Col. [1] + (Col. [2] x Col. [4])
[6] Equals Col. [1] + (0.75 x Col. [2] x Col. [4]) + (0.25 x Col. [4])
[7] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025 at 14, and Vol. 44, No. 7, July 2, 2025 at 2
[8] See Note [2]
[9] See Note [3]
[10] Equals Col. [9] - Col. [7]
[11] Equals Col. [7] + (Col. [8] x Col. [10])
[12] Equals Col. [7] + (0.75 x Col. [8] x Col. [10]) + (0.25 x Col. [10])

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using Long-Term Historical Market Return

Company	Ticker	[1] Current 30-Year Treasury Yield	[2] 5-Year Bloomberg Beta Coefficient	[3] 5-Year Value Line Beta Coefficient	[4] Average Beta Coefficient	[5] Long-Term Average Historical Market Return (1926-2024)	[6] Market Risk Premium	[7] Traditional CAPM	[8] Empirical CAPM
Alliant Energy Corporation	LNT	4.92%	0.62	0.80	0.71	12.17%	7.25%	10.05%	10.58%
Ameren Corporation	AEE	4.92%	0.63	0.80	0.72	12.17%	7.25%	10.10%	10.62%
American Electric Power Company, Inc.	AEP	4.92%	0.55	0.70	0.63	12.17%	7.25%	9.45%	10.13%
Avista Corporation	AVA	4.92%	0.58	0.75	0.66	12.17%	7.25%	9.72%	10.34%
CenterPoint Energy, Inc.	CNP	4.92%	0.72	0.85	0.78	12.17%	7.25%	10.61%	11.00%
CMS Energy Corporation	CMS	4.92%	0.57	0.70	0.64	12.17%	7.25%	9.54%	10.20%
Consolidated Edison, Inc.	ED	4.92%	0.48	0.65	0.57	12.17%	7.25%	9.02%	9.81%
Dominion Energy, Inc.	D	4.92%	0.60	0.75	0.68	12.17%	7.25%	9.83%	10.41%
DTE Energy Company	DTE	4.92%	0.60	0.80	0.70	12.17%	7.25%	9.98%	10.53%
Duke Energy Corporation	DUK	4.92%	0.51	0.70	0.60	12.17%	7.25%	9.29%	10.01%
Entergy Corporation	ETR	4.92%	0.68	0.80	0.74	12.17%	7.25%	10.27%	10.75%
Eversource Energy	ES	4.92%	0.63	0.85	0.74	12.17%	7.25%	10.30%	10.77%
Exelon Corporation	EXC	4.92%	0.67	NMF	0.67	12.17%	7.25%	9.80%	10.39%
FirstEnergy Corporation	FE	4.92%	0.60	0.75	0.68	12.17%	7.25%	9.82%	10.41%
Evergy, Inc.	EVRG	4.92%	0.59	0.75	0.67	12.17%	7.25%	9.77%	10.37%
IDACORP, Inc.	IDA	4.92%	0.58	0.75	0.66	12.17%	7.25%	9.73%	10.34%
NextEra Energy, Inc.	NEE	4.92%	0.78	0.90	0.84	12.17%	7.25%	11.00%	11.29%
NorthWestern Energy Group, Inc.	NWE	4.92%	0.60	0.80	0.70	12.17%	7.25%	9.99%	10.53%
OGE Energy Corporation	OGE	4.92%	0.69	0.85	0.77	12.17%	7.25%	10.50%	10.92%
Pinnacle West Capital Corporation	PNW	4.92%	0.65	0.80	0.72	12.17%	7.25%	10.17%	10.67%
Portland General Electric Company	POR	4.92%	0.59	0.80	0.69	12.17%	7.25%	9.95%	10.50%
Public Service Enterprise Group Inc.	PEG	4.92%	0.71	0.90	0.80	12.17%	7.25%	10.74%	11.10%
Southern Company	SO	4.92%	0.59	0.75	0.67	12.17%	7.25%	9.77%	10.37%
Xcel Energy Inc.	XEL	4.92%	0.59	0.75	0.67	12.17%	7.25%	9.78%	10.38%
							Mean:	9.97%	10.52%
							Median:	9.89%	10.46%
						Average of the Mean and Median:		9.93%	10.49%

Company	Ticker	[9] Projected 30-Year Treasury Yield	[10] 5-Year Bloomberg Beta Coefficient	[11] 5-Year Value Line Beta Coefficient	[12] Average Beta Coefficient	[13] Long-Term Average Historical Market Return (1926-2024)	[14] Market Risk Premium	[15] Traditional CAPM	[16] Empirical CAPM
Alliant Energy Corporation	LNT	4.52%	0.62	0.80	0.71	12.17%	7.65%	9.94%	10.50%
Ameren Corporation	AEE	4.52%	0.63	0.80	0.72	12.17%	7.65%	9.99%	10.53%
American Electric Power Company, Inc.	AEP	4.52%	0.55	0.70	0.63	12.17%	7.65%	9.30%	10.02%
Avista Corporation	AVA	4.52%	0.58	0.75	0.66	12.17%	7.65%	9.59%	10.23%
CenterPoint Energy, Inc.	CNP	4.52%	0.72	0.85	0.78	12.17%	7.65%	10.52%	10.93%
CMS Energy Corporation	CMS	4.52%	0.57	0.70	0.64	12.17%	7.65%	9.39%	10.09%
Consolidated Edison, Inc.	ED	4.52%	0.48	0.65	0.57	12.17%	7.65%	8.85%	9.68%
Dominion Energy, Inc.	D	4.52%	0.60	0.75	0.68	12.17%	7.65%	9.70%	10.32%
DTE Energy Company	DTE	4.52%	0.60	0.80	0.70	12.17%	7.65%	9.86%	10.44%
Duke Energy Corporation	DUK	4.52%	0.51	0.70	0.60	12.17%	7.65%	9.13%	9.89%
Entergy Corporation	ETR	4.52%	0.68	0.80	0.74	12.17%	7.65%	10.17%	10.67%
Eversource Energy	ES	4.52%	0.63	0.85	0.74	12.17%	7.65%	10.20%	10.69%
Exelon Corporation	EXC	4.52%	0.67	NMF	0.67	12.17%	7.65%	9.67%	10.29%
FirstEnergy Corporation	FE	4.52%	0.60	0.75	0.68	12.17%	7.65%	9.69%	10.31%
Evergy, Inc.	EVRG	4.52%	0.59	0.75	0.67	12.17%	7.65%	9.63%	10.27%
IDACORP, Inc.	IDA	4.52%	0.58	0.75	0.66	12.17%	7.65%	9.60%	10.24%
NextEra Energy, Inc.	NEE	4.52%	0.78	0.90	0.84	12.17%	7.65%	10.94%	11.24%
NorthWestern Energy Group, Inc.	NWE	4.52%	0.60	0.80	0.70	12.17%	7.65%	9.87%	10.44%
OGE Energy Corporation	OGE	4.52%	0.69	0.85	0.77	12.17%	7.65%	10.41%	10.85%
Pinnacle West Capital Corporation	PNW	4.52%	0.65	0.80	0.72	12.17%	7.65%	10.06%	10.59%
Portland General Electric Company	POR	4.52%	0.59	0.80	0.69	12.17%	7.65%	9.82%	10.41%
Public Service Enterprise Group Inc.	PEG	4.52%	0.71	0.90	0.80	12.17%	7.65%	10.66%	11.04%
Southern Company	SO	4.52%	0.59	0.75	0.67	12.17%	7.65%	9.63%	10.27%
Xcel Energy Inc.	XEL	4.52%	0.59	0.75	0.67	12.17%	7.65%	9.65%	10.28%
							Mean:	9.84%	10.43%
							Median:	9.76%	10.36%
						Average of the Mean and Median:		9.80%	10.39%

[1] Source: Bloomberg Professional Service; 30-day average
[2] Source: Bloomberg Professional Service
[3] Source: Value Line
[4] Equals Average of Col. [2] and Col. [3]
[5] Kroll Cost of Capital Navigator
[6] Equals Col. [5] - Col. [1]
[7] Equals Col. [1] + (Col. [4] x Col. [6])
[8] Equals Col. [1] + (0.75 x Col. [4] x Col. [6]) + (0.25 x Col. [6])
[9] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025 at 14, and Vol. 44, No. 7, July 2, 2025 at 2
[10] See Note [2]
[11] See Note [3]
[12] Equals Average of Col. [10] and Col. [11]
[13] See Note [5]
[14] Equals Col. [13] - Col. [9]
[15] Equals Col. [9] + (Col. [12] x Col. [14])
[16] Equals Col. [9] + (0.75 x Col. [12] x Col. [14]) + (0.25 x Col. [14])

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using Long-Term Historical Market Return

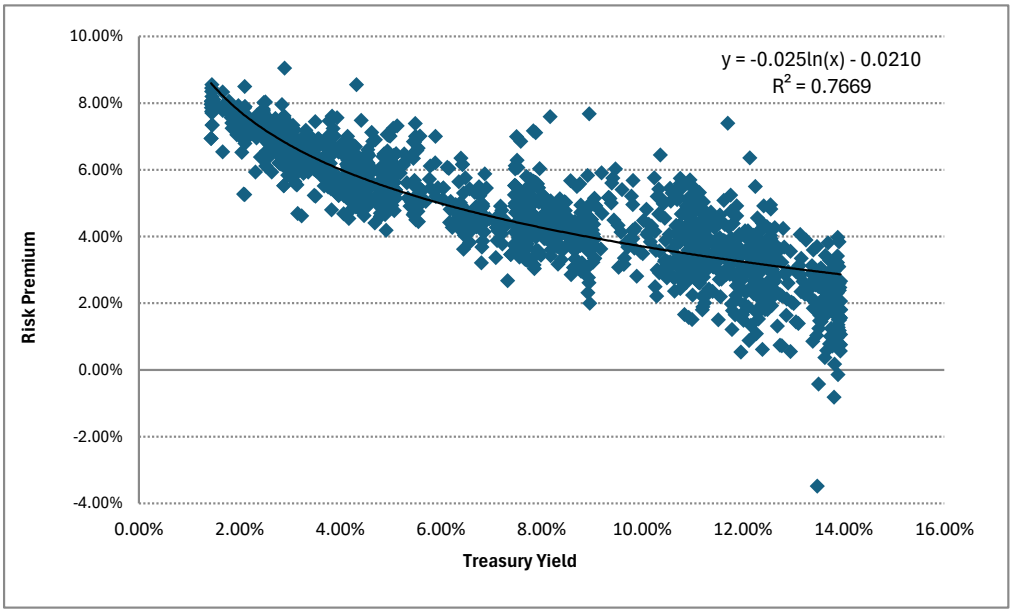
Company	Ticker	[1] Current 30-Year Treasury Yield	[2] Bloomberg Beta Coefficient - 10 Year	[3] Long-Term Average Historical Market Return (1926-2024)	[4] Market Risk Premium	[5] Traditional CAPM	[6] Empirical CAPM
Alliant Energy Corporation	LNT	4.92%	0.75	12.17%	7.25%	10.33%	10.79%
Ameren Corporation	AEE	4.92%	0.72	12.17%	7.25%	10.14%	10.64%
American Electric Power Company, Inc.	AEP	4.92%	0.71	12.17%	7.25%	10.05%	10.58%
Avista Corporation	AVA	4.92%	0.71	12.17%	7.25%	10.04%	10.57%
CenterPoint Energy, Inc.	CNP	4.92%	0.93	12.17%	7.25%	11.66%	11.79%
CMS Energy Corporation	CMS	4.92%	0.70	12.17%	7.25%	9.97%	10.52%
Consolidated Edison, Inc.	ED	4.92%	0.59	12.17%	7.25%	9.18%	9.93%
Dominion Energy, Inc.	D	4.92%	0.68	12.17%	7.25%	9.82%	10.41%
DTE Energy Company	DTE	4.92%	0.78	12.17%	7.25%	10.55%	10.96%
Duke Energy Corporation	DUK	4.92%	0.68	12.17%	7.25%	9.83%	10.42%
Entergy Corporation	ETR	4.92%	0.83	12.17%	7.25%	10.91%	11.22%
Eversource Energy	ES	4.92%	0.77	12.17%	7.25%	10.47%	10.90%
Exelon Corporation	EXC	4.92%	0.80	12.17%	7.25%	10.73%	11.09%
FirstEnergy Corporation	FE	4.92%	0.75	12.17%	7.25%	10.37%	10.82%
Evergy, Inc.	EVRG	4.92%	0.75	12.17%	7.25%	10.35%	10.80%
IDACORP, Inc.	IDA	4.92%	0.74	12.17%	7.25%	10.28%	10.75%
NextEra Energy, Inc.	NEE	4.92%	0.79	12.17%	7.25%	10.62%	11.01%
NorthWestern Energy Group, Inc.	NWE	4.92%	0.82	12.17%	7.25%	10.84%	11.17%
OGE Energy Corporation	OGE	4.92%	0.87	12.17%	7.25%	11.23%	11.47%
Pinnacle West Capital Corporation	PNW	4.92%	0.78	12.17%	7.25%	10.59%	10.98%
Portland General Electric Company	POR	4.92%	0.74	12.17%	7.25%	10.28%	10.75%
Public Service Enterprise Group Inc.	PEG	4.92%	0.82	12.17%	7.25%	10.89%	11.21%
Southern Company	SO	4.92%	0.74	12.17%	7.25%	10.26%	10.73%
Xcel Energy Inc.	XEL	4.92%	0.70	12.17%	7.25%	10.03%	10.56%
					Mean:	10.39%	10.84%
					Median:	10.34%	10.80%
				Average of the Mean and Median:		10.37%	10.82%

Company	Ticker	[7] Projected 30-Year Treasury Yield	[8] Bloomberg Beta Coefficient - 10 Year	[9] Long-Term Average Historical Market Return (1926-2024)	[10] Market Risk Premium	[11] Traditional CAPM	[12] Empirical CAPM
Alliant Energy Corporation	LNT	4.52%	0.75	12.17%	7.65%	10.23%	10.72%
Ameren Corporation	AEE	4.52%	0.72	12.17%	7.65%	10.02%	10.56%
American Electric Power Company, Inc.	AEP	4.52%	0.71	12.17%	7.65%	9.93%	10.49%
Avista Corporation	AVA	4.52%	0.71	12.17%	7.65%	9.92%	10.49%
CenterPoint Energy, Inc.	CNP	4.52%	0.93	12.17%	7.65%	11.63%	11.77%
CMS Energy Corporation	CMS	4.52%	0.70	12.17%	7.65%	9.85%	10.43%
Consolidated Edison, Inc.	ED	4.52%	0.59	12.17%	7.65%	9.01%	9.80%
Dominion Energy, Inc.	D	4.52%	0.68	12.17%	7.65%	9.69%	10.31%
DTE Energy Company	DTE	4.52%	0.78	12.17%	7.65%	10.46%	10.89%
Duke Energy Corporation	DUK	4.52%	0.68	12.17%	7.65%	9.70%	10.32%
Entergy Corporation	ETR	4.52%	0.83	12.17%	7.65%	10.84%	11.17%
Eversource Energy	ES	4.52%	0.77	12.17%	7.65%	10.38%	10.83%
Exelon Corporation	EXC	4.52%	0.80	12.17%	7.65%	10.65%	11.03%
FirstEnergy Corporation	FE	4.52%	0.75	12.17%	7.65%	10.27%	10.75%
Evergy, Inc.	EVRG	4.52%	0.75	12.17%	7.65%	10.25%	10.73%
IDACORP, Inc.	IDA	4.52%	0.74	12.17%	7.65%	10.18%	10.67%
NextEra Energy, Inc.	NEE	4.52%	0.79	12.17%	7.65%	10.53%	10.94%
NorthWestern Energy Group, Inc.	NWE	4.52%	0.82	12.17%	7.65%	10.77%	11.12%
OGE Energy Corporation	OGE	4.52%	0.87	12.17%	7.65%	11.18%	11.43%
Pinnacle West Capital Corporation	PNW	4.52%	0.78	12.17%	7.65%	10.50%	10.92%
Portland General Electric Company	POR	4.52%	0.74	12.17%	7.65%	10.18%	10.67%
Public Service Enterprise Group Inc.	PEG	4.52%	0.82	12.17%	7.65%	10.82%	11.15%
Southern Company	SO	4.52%	0.74	12.17%	7.65%	10.15%	10.66%
Xcel Energy Inc.	XEL	4.52%	0.70	12.17%	7.65%	9.91%	10.48%
					Mean:	10.29%	10.76%
					Median:	10.24%	10.72%
				Average of the Mean and Median:		10.27%	10.74%

[1] Source: Bloomberg Professional Service; 30-day average
[2] Source: Bloomberg Professional Service
[3] Kroll Cost of Capital Navigator
[4] Equals Col. [3] - Col. [1]
[5] Equals Col. [1] + (Col. [2] x Col. [4])
[6] Equals Col. [1] + (0.75 x Col. [2] x Col. [4]) + (0.25 x Col. [4])
[7] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025 at 14, and Vol. 44, No. 7, July 2, 2025 at 2
[8] See Note [2]
[9] See Note [3]
[10] Equals Col. [9] - Col. [7]
[11] Equals Col. [7] + (Col. [8] x Col. [10])
[12] Equals Col. [7] + (0.75 x Col. [8] x Col. [10]) + (0.25 x Col. [10])

Bond Yield Plus Risk Premium

[1]	[2]	[3]	[4]	[5]
Constant	Slope	30-Year Treasury Yield	Risk Premium	Return on Equity
-2.10%	-2.52%			
Current 30-Year Treasury		4.92%	5.49%	10.41%
Projected 30-Year Treasury		4.52%	5.71%	10.22%



Notes:
[1] Constant of regression equation
[2] Slope of regression equation
[3] Sources: Current = Bloomberg Professional,
Projected = Average of near-term and long-term projected 30-year Treasury yield from
Blue Chip Financial Forecasts, Vol. 44, No. 6, June 02, 2025 at 14, and Vol. 44, No. 7, July 01, 2025 at 2
[4] Equals [1] + ln([3]) x [2]
[5] Equals [3] + [4]
[6] Source: S&P Capital IQ
[7] Source: S&P Capital IQ
[8] Source: Bloomberg Professional, equals 202-trading day average (i.e. lag period)
[9] Equals [7] - [8]

Bond Yield Plus Risk Premium

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
1/1/1980	14.50%	9.36%	5.14%
1/7/1980	14.39%	9.38%	5.01%
1/9/1980	15.00%	9.39%	5.61%
1/14/1980	15.17%	9.41%	5.76%
1/17/1980	13.93%	9.43%	4.50%
1/23/1980	15.50%	9.47%	6.03%
1/30/1980	13.86%	9.52%	4.34%
1/31/1980	12.61%	9.53%	3.08%
2/6/1980	13.71%	9.58%	4.13%
2/13/1980	12.80%	9.63%	3.17%
2/14/1980	13.00%	9.64%	3.36%
2/19/1980	13.50%	9.68%	3.82%
2/27/1980	13.75%	9.78%	3.97%
2/29/1980	13.75%	9.81%	3.94%
2/29/1980	14.00%	9.81%	4.19%
2/29/1980	14.77%	9.81%	4.96%
3/7/1980	12.70%	9.89%	2.81%
3/14/1980	13.50%	9.96%	3.54%
3/26/1980	14.16%	10.09%	4.07%
3/27/1980	14.24%	10.11%	4.13%
3/28/1980	14.50%	10.13%	4.37%
4/10/1980	12.75%	10.25%	2.50%
4/13/1980	13.85%	10.27%	3.58%
4/15/1980	15.50%	10.29%	5.21%
4/21/1980	13.90%	10.33%	3.57%
4/21/1980	13.25%	10.33%	2.92%
4/23/1980	16.80%	10.36%	6.44%
4/29/1980	15.50%	10.40%	5.10%
5/6/1980	13.70%	10.44%	3.26%
5/7/1980	15.00%	10.45%	4.55%
5/8/1980	13.75%	10.45%	3.30%
5/9/1980	14.35%	10.46%	3.89%
5/13/1980	13.60%	10.47%	3.13%
5/15/1980	13.25%	10.49%	2.76%
5/19/1980	13.75%	10.50%	3.25%
5/27/1980	14.60%	10.53%	4.07%
5/27/1980	13.62%	10.53%	3.09%
5/29/1980	16.00%	10.55%	5.45%
5/30/1980	13.80%	10.56%	3.24%
6/2/1980	15.63%	10.56%	5.07%
6/9/1980	15.90%	10.59%	5.31%
6/10/1980	13.78%	10.59%	3.19%
6/12/1980	14.25%	10.60%	3.65%
6/19/1980	13.40%	10.61%	2.79%
6/30/1980	13.00%	10.64%	2.36%
6/30/1980	13.40%	10.64%	2.76%
7/9/1980	14.75%	10.67%	4.08%
7/10/1980	15.00%	10.67%	4.33%
7/15/1980	15.80%	10.69%	5.11%
7/18/1980	13.80%	10.70%	3.10%
7/22/1980	14.10%	10.71%	3.39%
7/24/1980	15.00%	10.72%	4.28%
7/25/1980	13.48%	10.73%	2.75%
7/31/1980	14.58%	10.75%	3.83%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
8/8/1980	14.00%	10.77%	3.23%
8/8/1980	13.50%	10.77%	2.73%
8/8/1980	15.45%	10.77%	4.68%
8/11/1980	14.85%	10.78%	4.07%
8/14/1980	14.00%	10.79%	3.21%
8/14/1980	16.25%	10.79%	5.46%
8/25/1980	13.75%	10.82%	2.93%
8/27/1980	13.80%	10.83%	2.97%
8/29/1980	12.50%	10.83%	1.67%
9/15/1980	15.80%	10.87%	4.93%
9/15/1980	13.93%	10.87%	3.06%
9/15/1980	13.50%	10.87%	2.63%
9/24/1980	12.50%	10.92%	1.58%
9/24/1980	15.00%	10.92%	4.08%
9/26/1980	13.75%	10.94%	2.81%
9/30/1980	14.20%	10.96%	3.24%
9/30/1980	14.10%	10.96%	3.14%
10/1/1980	13.90%	10.96%	2.94%
10/3/1980	15.50%	10.98%	4.52%
10/7/1980	12.50%	10.99%	1.51%
10/9/1980	14.50%	11.00%	3.50%
10/9/1980	14.50%	11.00%	3.50%
10/9/1980	13.25%	11.00%	2.25%
10/16/1980	16.10%	11.02%	5.08%
10/17/1980	14.50%	11.03%	3.47%
10/31/1980	14.25%	11.10%	3.15%
10/31/1980	13.75%	11.10%	2.65%
11/4/1980	15.00%	11.11%	3.89%
11/5/1980	14.00%	11.12%	2.88%
11/5/1980	13.75%	11.12%	2.63%
11/8/1980	13.75%	11.14%	2.61%
11/10/1980	14.85%	11.15%	3.70%
11/17/1980	14.00%	11.18%	2.82%
11/18/1980	14.00%	11.19%	2.81%
11/19/1980	13.00%	11.19%	1.81%
11/24/1980	14.00%	11.21%	2.79%
11/26/1980	14.00%	11.21%	2.79%
12/8/1980	15.10%	11.23%	3.87%
12/8/1980	14.15%	11.23%	2.92%
12/9/1980	15.35%	11.23%	4.12%
12/12/1980	15.45%	11.23%	4.22%
12/17/1980	13.25%	11.24%	2.01%
12/18/1980	15.80%	11.24%	4.56%
12/19/1980	14.50%	11.24%	3.26%
12/19/1980	14.64%	11.24%	3.40%
12/22/1980	13.45%	11.24%	2.21%
12/22/1980	15.00%	11.24%	3.76%
12/30/1980	14.50%	11.22%	3.28%
12/30/1980	14.95%	11.22%	3.73%
12/31/1980	13.39%	11.22%	2.17%
1/2/1981	15.25%	11.22%	4.03%
1/7/1981	14.30%	11.21%	3.09%
1/19/1981	15.25%	11.20%	4.05%
1/23/1981	14.40%	11.20%	3.20%
1/23/1981	13.10%	11.20%	1.90%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
1/26/1981	15.25%	11.21%	4.04%
1/27/1981	15.00%	11.21%	3.79%
1/31/1981	13.47%	11.22%	2.25%
2/3/1981	15.25%	11.23%	4.02%
2/5/1981	15.75%	11.24%	4.51%
2/11/1981	15.60%	11.28%	4.32%
2/20/1981	15.25%	11.33%	3.92%
3/11/1981	15.40%	11.49%	3.91%
3/12/1981	14.51%	11.50%	3.01%
3/12/1981	16.00%	11.50%	4.50%
3/13/1981	13.02%	11.51%	1.51%
3/18/1981	16.19%	11.54%	4.65%
3/19/1981	13.75%	11.55%	2.20%
3/23/1981	14.30%	11.57%	2.73%
3/25/1981	15.30%	11.60%	3.70%
4/1/1981	14.53%	11.67%	2.86%
4/3/1981	19.10%	11.70%	7.40%
4/8/1981	15.00%	11.75%	3.25%
4/8/1981	15.30%	11.75%	3.55%
4/8/1981	17.00%	11.75%	5.25%
4/8/1981	16.50%	11.75%	4.75%
4/9/1981	13.75%	11.77%	1.98%
4/12/1981	13.57%	11.79%	1.78%
4/14/1981	15.30%	11.82%	3.48%
4/15/1981	13.50%	11.84%	1.66%
4/16/1981	14.10%	11.86%	2.24%
4/20/1981	16.80%	11.88%	4.92%
4/20/1981	14.00%	11.88%	2.12%
4/23/1981	16.00%	11.92%	4.08%
4/27/1981	13.61%	11.96%	1.65%
4/27/1981	12.50%	11.96%	0.54%
4/29/1981	13.65%	11.99%	1.66%
4/30/1981	13.50%	12.01%	1.49%
5/4/1981	16.22%	12.04%	4.18%
5/5/1981	14.40%	12.06%	2.34%
5/7/1981	16.25%	12.10%	4.15%
5/7/1981	16.27%	12.10%	4.17%
5/8/1981	13.00%	12.12%	0.88%
5/8/1981	16.00%	12.12%	3.88%
5/12/1981	13.50%	12.15%	1.35%
5/15/1981	15.75%	12.21%	3.54%
5/18/1981	14.88%	12.22%	2.66%
5/20/1981	16.00%	12.25%	3.75%
5/21/1981	14.00%	12.27%	1.73%
5/26/1981	14.90%	12.29%	2.61%
5/27/1981	15.00%	12.31%	2.69%
5/29/1981	15.50%	12.33%	3.17%
6/1/1981	16.50%	12.34%	4.16%
6/3/1981	14.67%	12.36%	2.31%
6/5/1981	13.00%	12.38%	0.62%
6/10/1981	16.75%	12.41%	4.34%
6/17/1981	14.40%	12.45%	1.95%
6/18/1981	16.33%	12.46%	3.87%
6/25/1981	14.75%	12.51%	2.24%
6/26/1981	16.00%	12.52%	3.48%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
6/30/1981	15.25%	12.54%	2.71%
7/1/1981	15.50%	12.55%	2.95%
7/1/1981	17.50%	12.55%	4.95%
7/10/1981	16.00%	12.61%	3.39%
7/14/1981	16.90%	12.63%	4.27%
7/15/1981	16.00%	12.64%	3.36%
7/17/1981	15.00%	12.66%	2.34%
7/20/1981	15.00%	12.67%	2.33%
7/21/1981	14.00%	12.68%	1.32%
7/28/1981	13.48%	12.73%	0.75%
7/31/1981	13.50%	12.77%	0.73%
7/31/1981	16.00%	12.77%	3.23%
7/31/1981	15.00%	12.77%	2.23%
8/5/1981	15.71%	12.82%	2.89%
8/10/1981	14.50%	12.86%	1.64%
8/11/1981	15.00%	12.87%	2.13%
8/20/1981	16.50%	12.94%	3.56%
8/20/1981	13.50%	12.94%	0.56%
8/24/1981	15.00%	12.96%	2.04%
8/28/1981	15.00%	13.01%	1.99%
9/3/1981	14.50%	13.05%	1.45%
9/10/1981	14.50%	13.10%	1.40%
9/11/1981	16.00%	13.11%	2.89%
9/16/1981	16.00%	13.14%	2.86%
9/17/1981	16.50%	13.15%	3.35%
9/23/1981	15.85%	13.19%	2.66%
9/28/1981	15.50%	13.23%	2.27%
10/9/1981	15.75%	13.32%	2.43%
10/15/1981	16.25%	13.36%	2.89%
10/16/1981	16.50%	13.37%	3.13%
10/16/1981	15.50%	13.37%	2.13%
10/19/1981	14.25%	13.38%	0.87%
10/20/1981	15.25%	13.40%	1.85%
10/20/1981	17.00%	13.40%	3.60%
10/23/1981	16.00%	13.44%	2.56%
10/27/1981	10.00%	13.48%	-3.48%
10/29/1981	16.50%	13.50%	3.00%
10/29/1981	14.75%	13.50%	1.25%
11/3/1981	15.17%	13.53%	1.64%
11/5/1981	16.60%	13.55%	3.05%
11/6/1981	15.17%	13.55%	1.62%
11/24/1981	15.50%	13.60%	1.90%
11/25/1981	16.10%	13.60%	2.50%
11/25/1981	16.10%	13.60%	2.50%
11/25/1981	15.25%	13.60%	1.65%
11/25/1981	15.35%	13.60%	1.75%
12/1/1981	16.50%	13.61%	2.89%
12/1/1981	15.70%	13.61%	2.09%
12/1/1981	16.49%	13.61%	2.88%
12/1/1981	16.00%	13.61%	2.39%
12/4/1981	16.00%	13.61%	2.39%
12/11/1981	16.25%	13.62%	2.63%
12/14/1981	14.00%	13.62%	0.38%
12/15/1981	15.81%	13.63%	2.18%
12/15/1981	16.00%	13.63%	2.37%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/16/1981	15.25%	13.63%	1.62%
12/17/1981	16.50%	13.63%	2.87%
12/18/1981	15.45%	13.63%	1.82%
12/30/1981	16.00%	13.66%	2.34%
12/30/1981	16.25%	13.66%	2.59%
12/30/1981	14.25%	13.66%	0.59%
12/31/1981	16.15%	13.67%	2.48%
1/4/1982	15.50%	13.67%	1.83%
1/11/1982	14.50%	13.72%	0.78%
1/11/1982	17.00%	13.72%	3.28%
1/13/1982	14.75%	13.74%	1.01%
1/14/1982	15.75%	13.74%	2.01%
1/15/1982	15.00%	13.75%	1.25%
1/15/1982	16.50%	13.75%	2.75%
1/22/1982	16.25%	13.79%	2.46%
1/27/1982	16.84%	13.81%	3.03%
1/28/1982	13.00%	13.81%	-0.81%
1/29/1982	15.50%	13.81%	1.69%
2/1/1982	15.85%	13.82%	2.03%
2/3/1982	16.44%	13.83%	2.61%
2/8/1982	15.50%	13.85%	1.65%
2/11/1982	16.00%	13.87%	2.13%
2/11/1982	16.20%	13.87%	2.33%
2/17/1982	15.00%	13.88%	1.12%
2/19/1982	15.17%	13.89%	1.28%
2/26/1982	15.25%	13.89%	1.36%
3/1/1982	15.03%	13.89%	1.14%
3/1/1982	16.00%	13.89%	2.11%
3/3/1982	15.00%	13.88%	1.12%
3/8/1982	17.10%	13.88%	3.22%
3/12/1982	16.25%	13.88%	2.37%
3/17/1982	17.30%	13.88%	3.42%
3/22/1982	15.10%	13.88%	1.22%
3/27/1982	15.40%	13.89%	1.51%
3/30/1982	15.50%	13.90%	1.60%
3/31/1982	17.00%	13.90%	3.10%
4/1/1982	16.50%	13.91%	2.59%
4/1/1982	14.70%	13.91%	0.79%
4/2/1982	15.50%	13.91%	1.59%
4/4/1982	15.50%	13.91%	1.59%
4/7/1982	16.40%	13.92%	2.48%
4/12/1982	14.50%	13.93%	0.57%
4/22/1982	15.75%	13.94%	1.81%
4/27/1982	15.00%	13.94%	1.06%
4/28/1982	15.75%	13.94%	1.81%
4/30/1982	15.50%	13.94%	1.56%
4/30/1982	14.70%	13.94%	0.76%
5/3/1982	16.60%	13.94%	2.66%
5/4/1982	16.00%	13.94%	2.06%
5/14/1982	15.50%	13.92%	1.58%
5/18/1982	15.42%	13.92%	1.50%
5/19/1982	14.69%	13.91%	0.78%
5/20/1982	15.10%	13.91%	1.19%
5/20/1982	15.50%	13.91%	1.59%
5/20/1982	16.30%	13.91%	2.39%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
5/20/1982	15.00%	13.91%	1.09%
5/21/1982	17.75%	13.91%	3.84%
5/27/1982	15.00%	13.89%	1.11%
5/28/1982	15.50%	13.89%	1.61%
5/28/1982	17.00%	13.89%	3.11%
6/1/1982	13.75%	13.89%	-0.14%
6/1/1982	16.60%	13.89%	2.71%
6/9/1982	17.86%	13.88%	3.98%
6/14/1982	15.75%	13.88%	1.87%
6/15/1982	14.85%	13.88%	0.97%
6/18/1982	15.50%	13.87%	1.63%
6/21/1982	14.90%	13.87%	1.03%
6/23/1982	16.00%	13.87%	2.13%
6/23/1982	16.17%	13.87%	2.30%
6/24/1982	14.85%	13.86%	0.99%
6/25/1982	14.70%	13.86%	0.84%
7/1/1982	16.00%	13.85%	2.15%
7/2/1982	15.62%	13.84%	1.78%
7/2/1982	17.00%	13.84%	3.16%
7/13/1982	14.00%	13.82%	0.18%
7/13/1982	16.80%	13.82%	2.98%
7/14/1982	15.76%	13.82%	1.94%
7/14/1982	16.02%	13.82%	2.20%
7/19/1982	16.50%	13.80%	2.70%
7/22/1982	17.00%	13.78%	3.22%
7/22/1982	14.50%	13.78%	0.72%
7/27/1982	16.75%	13.75%	3.00%
7/29/1982	16.50%	13.74%	2.76%
8/11/1982	17.50%	13.69%	3.81%
8/18/1982	17.07%	13.64%	3.43%
8/20/1982	15.73%	13.61%	2.12%
8/25/1982	16.00%	13.57%	2.43%
8/26/1982	15.50%	13.56%	1.94%
8/30/1982	15.00%	13.55%	1.45%
9/3/1982	16.20%	13.53%	2.67%
9/8/1982	15.00%	13.52%	1.48%
9/15/1982	13.08%	13.50%	-0.42%
9/15/1982	16.25%	13.50%	2.75%
9/16/1982	16.00%	13.50%	2.50%
9/17/1982	15.25%	13.49%	1.76%
9/23/1982	17.17%	13.47%	3.70%
9/24/1982	14.50%	13.46%	1.04%
9/27/1982	15.25%	13.46%	1.79%
10/1/1982	15.50%	13.42%	2.08%
10/15/1982	15.90%	13.32%	2.58%
10/22/1982	15.75%	13.25%	2.50%
10/22/1982	17.15%	13.25%	3.90%
10/29/1982	15.54%	13.17%	2.37%
11/1/1982	15.50%	13.15%	2.35%
11/3/1982	17.20%	13.13%	4.07%
11/4/1982	16.25%	13.12%	3.13%
11/5/1982	16.20%	13.10%	3.10%
11/9/1982	16.00%	13.06%	2.94%
11/23/1982	15.85%	12.89%	2.96%
11/23/1982	15.50%	12.89%	2.61%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/30/1982	16.50%	12.82%	3.68%
12/1/1982	17.04%	12.79%	4.25%
12/6/1982	15.00%	12.74%	2.26%
12/6/1982	16.35%	12.74%	3.61%
12/10/1982	15.50%	12.67%	2.83%
12/13/1982	16.00%	12.65%	3.35%
12/14/1982	16.40%	12.63%	3.77%
12/14/1982	15.30%	12.63%	2.67%
12/20/1982	16.00%	12.58%	3.42%
12/21/1982	15.85%	12.56%	3.29%
12/21/1982	14.75%	12.56%	2.19%
12/22/1982	16.75%	12.55%	4.20%
12/22/1982	16.58%	12.55%	4.03%
12/22/1982	16.25%	12.55%	3.70%
12/29/1982	14.90%	12.49%	2.41%
12/29/1982	16.25%	12.49%	3.76%
12/30/1982	16.35%	12.47%	3.88%
12/30/1982	16.00%	12.47%	3.53%
12/30/1982	16.77%	12.47%	4.30%
1/5/1983	17.33%	12.41%	4.92%
1/11/1983	15.90%	12.35%	3.55%
1/12/1983	15.50%	12.34%	3.16%
1/12/1983	14.63%	12.34%	2.29%
1/20/1983	17.75%	12.24%	5.51%
1/21/1983	15.00%	12.23%	2.77%
1/24/1983	14.50%	12.21%	2.29%
1/24/1983	15.50%	12.21%	3.29%
1/25/1983	15.85%	12.20%	3.65%
1/27/1983	16.14%	12.17%	3.97%
2/1/1983	18.50%	12.14%	6.36%
2/4/1983	14.00%	12.10%	1.90%
2/10/1983	15.00%	12.06%	2.94%
2/21/1983	15.50%	11.99%	3.51%
2/22/1983	15.50%	11.98%	3.52%
2/23/1983	15.10%	11.96%	3.14%
2/23/1983	16.00%	11.96%	4.04%
3/2/1983	15.25%	11.90%	3.35%
3/9/1983	15.20%	11.83%	3.37%
3/15/1983	13.00%	11.78%	1.22%
3/18/1983	15.25%	11.74%	3.51%
3/23/1983	15.40%	11.70%	3.70%
3/24/1983	15.00%	11.68%	3.32%
3/29/1983	15.50%	11.64%	3.86%
3/30/1983	16.71%	11.62%	5.09%
3/31/1983	15.00%	11.61%	3.39%
4/3/1983	15.20%	11.61%	3.59%
4/7/1983	15.50%	11.54%	3.96%
4/10/1983	14.81%	11.52%	3.29%
4/18/1983	14.50%	11.41%	3.09%
4/19/1983	16.00%	11.39%	4.61%
4/29/1983	16.00%	11.26%	4.74%
5/1/1983	14.50%	11.26%	3.24%
5/9/1983	15.50%	11.16%	4.34%
5/11/1983	16.46%	11.13%	5.33%
5/12/1983	14.14%	11.12%	3.02%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
5/18/1983	15.00%	11.06%	3.94%
5/23/1983	14.90%	11.02%	3.88%
5/23/1983	15.50%	11.02%	4.48%
5/25/1983	15.50%	11.00%	4.50%
5/27/1983	15.00%	10.97%	4.03%
5/31/1983	15.50%	10.96%	4.54%
5/31/1983	14.00%	10.96%	3.04%
6/2/1983	14.50%	10.94%	3.56%
6/17/1983	15.03%	10.85%	4.18%
7/1/1983	14.80%	10.78%	4.02%
7/1/1983	14.90%	10.78%	4.12%
7/8/1983	16.25%	10.76%	5.49%
7/13/1983	13.20%	10.76%	2.44%
7/19/1983	15.10%	10.75%	4.35%
7/19/1983	15.00%	10.75%	4.25%
7/25/1983	16.25%	10.74%	5.51%
7/28/1983	15.90%	10.74%	5.16%
8/3/1983	16.50%	10.75%	5.75%
8/3/1983	16.34%	10.75%	5.59%
8/19/1983	15.00%	10.80%	4.20%
8/22/1983	16.40%	10.80%	5.60%
8/22/1983	15.50%	10.80%	4.70%
8/31/1983	14.75%	10.84%	3.91%
9/7/1983	15.00%	10.86%	4.14%
9/14/1983	15.78%	10.89%	4.89%
9/16/1983	15.00%	10.90%	4.10%
9/19/1983	14.50%	10.91%	3.59%
9/20/1983	16.50%	10.91%	5.59%
9/28/1983	14.50%	10.94%	3.56%
9/29/1983	15.50%	10.94%	4.56%
9/30/1983	16.15%	10.95%	5.20%
9/30/1983	15.25%	10.95%	4.30%
10/4/1983	14.80%	10.96%	3.84%
10/7/1983	16.00%	10.97%	5.03%
10/13/1983	15.52%	10.98%	4.54%
10/17/1983	15.50%	10.99%	4.51%
10/18/1983	14.50%	11.00%	3.50%
10/19/1983	16.50%	11.00%	5.50%
10/19/1983	16.25%	11.00%	5.25%
10/26/1983	15.00%	11.03%	3.97%
10/27/1983	15.20%	11.04%	4.16%
11/1/1983	16.00%	11.06%	4.94%
11/9/1983	14.90%	11.09%	3.81%
11/10/1983	14.35%	11.10%	3.25%
11/23/1983	16.00%	11.13%	4.87%
11/23/1983	16.15%	11.13%	5.02%
11/30/1983	15.00%	11.14%	3.86%
12/5/1983	15.25%	11.15%	4.10%
12/6/1983	15.07%	11.15%	3.92%
12/8/1983	15.90%	11.16%	4.74%
12/9/1983	14.75%	11.17%	3.58%
12/12/1983	14.50%	11.17%	3.33%
12/15/1983	15.56%	11.19%	4.37%
12/19/1983	14.80%	11.21%	3.59%
12/20/1983	16.00%	11.21%	4.79%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/20/1983	14.69%	11.21%	3.48%
12/20/1983	16.25%	11.21%	5.04%
12/22/1983	15.75%	11.23%	4.52%
12/22/1983	14.75%	11.23%	3.52%
1/3/1984	14.75%	11.26%	3.49%
1/10/1984	15.90%	11.29%	4.61%
1/12/1984	15.60%	11.30%	4.30%
1/18/1984	13.75%	11.32%	2.43%
1/19/1984	15.90%	11.33%	4.57%
1/30/1984	16.10%	11.36%	4.74%
1/31/1984	15.25%	11.37%	3.88%
2/1/1984	14.80%	11.38%	3.42%
2/6/1984	14.75%	11.40%	3.35%
2/6/1984	13.75%	11.40%	2.35%
2/9/1984	15.25%	11.42%	3.83%
2/15/1984	15.70%	11.44%	4.26%
2/20/1984	15.00%	11.45%	3.55%
2/20/1984	15.00%	11.45%	3.55%
2/22/1984	14.75%	11.47%	3.28%
2/28/1984	14.50%	11.50%	3.00%
3/2/1984	14.25%	11.53%	2.72%
3/20/1984	16.00%	11.64%	4.36%
3/23/1984	15.50%	11.66%	3.84%
3/26/1984	14.71%	11.67%	3.04%
4/1/1984	15.50%	11.70%	3.80%
4/5/1984	14.74%	11.74%	3.00%
4/10/1984	15.72%	11.76%	3.96%
4/16/1984	15.00%	11.80%	3.20%
4/17/1984	16.20%	11.80%	4.40%
4/24/1984	14.64%	11.84%	2.80%
4/30/1984	14.40%	11.87%	2.53%
5/16/1984	14.69%	11.98%	2.71%
5/16/1984	15.00%	11.98%	3.02%
5/22/1984	14.40%	12.02%	2.38%
5/29/1984	15.10%	12.06%	3.04%
6/13/1984	15.25%	12.15%	3.10%
6/15/1984	15.60%	12.17%	3.43%
6/22/1984	16.25%	12.21%	4.04%
6/29/1984	15.25%	12.25%	3.00%
7/2/1984	13.35%	12.26%	1.09%
7/10/1984	16.00%	12.31%	3.69%
7/12/1984	16.50%	12.32%	4.18%
7/13/1984	16.25%	12.33%	3.92%
7/17/1984	14.14%	12.35%	1.79%
7/18/1984	15.50%	12.35%	3.15%
7/18/1984	15.30%	12.35%	2.95%
7/19/1984	14.30%	12.36%	1.94%
7/24/1984	16.79%	12.39%	4.40%
7/31/1984	16.00%	12.42%	3.58%
8/3/1984	14.25%	12.44%	1.81%
8/17/1984	14.30%	12.48%	1.82%
8/20/1984	15.00%	12.49%	2.51%
8/27/1984	16.30%	12.50%	3.80%
8/31/1984	15.55%	12.52%	3.03%
9/6/1984	16.00%	12.53%	3.47%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
9/10/1984	14.75%	12.54%	2.21%
9/13/1984	15.00%	12.55%	2.45%
9/17/1984	17.38%	12.55%	4.83%
9/26/1984	14.50%	12.57%	1.93%
9/28/1984	16.25%	12.57%	3.68%
9/28/1984	15.00%	12.57%	2.43%
10/9/1984	14.75%	12.58%	2.17%
10/12/1984	15.60%	12.58%	3.02%
10/22/1984	15.00%	12.58%	2.42%
10/26/1984	16.40%	12.58%	3.82%
10/31/1984	16.25%	12.58%	3.67%
11/7/1984	15.60%	12.58%	3.02%
11/9/1984	16.00%	12.58%	3.42%
11/14/1984	15.75%	12.58%	3.17%
11/20/1984	15.25%	12.57%	2.68%
11/20/1984	15.92%	12.57%	3.35%
11/23/1984	15.00%	12.57%	2.43%
11/28/1984	16.15%	12.56%	3.59%
12/3/1984	15.80%	12.56%	3.24%
12/4/1984	16.50%	12.56%	3.94%
12/18/1984	16.40%	12.53%	3.87%
12/19/1984	14.75%	12.53%	2.22%
12/19/1984	15.00%	12.53%	2.47%
12/20/1984	16.00%	12.52%	3.48%
12/28/1984	16.00%	12.50%	3.50%
1/3/1985	14.75%	12.49%	2.26%
1/10/1985	15.75%	12.47%	3.28%
1/11/1985	16.30%	12.46%	3.84%
1/23/1985	15.80%	12.43%	3.37%
1/24/1985	15.82%	12.43%	3.39%
1/25/1985	16.75%	12.42%	4.33%
1/30/1985	14.90%	12.40%	2.50%
1/31/1985	14.75%	12.39%	2.36%
2/8/1985	14.47%	12.36%	2.11%
3/1/1985	13.84%	12.31%	1.53%
3/8/1985	16.85%	12.29%	4.56%
3/14/1985	15.50%	12.26%	3.24%
3/15/1985	15.62%	12.26%	3.36%
3/29/1985	15.62%	12.17%	3.45%
4/3/1985	14.60%	12.14%	2.46%
4/8/1985	15.50%	12.12%	3.38%
4/15/1985	15.70%	12.07%	3.63%
4/21/1985	14.00%	12.03%	1.97%
4/25/1985	15.50%	12.00%	3.50%
4/29/1985	15.00%	11.98%	3.02%
5/2/1985	14.68%	11.94%	2.74%
5/8/1985	15.62%	11.90%	3.72%
5/10/1985	16.50%	11.88%	4.62%
5/29/1985	14.61%	11.74%	2.87%
5/31/1985	16.00%	11.72%	4.28%
6/14/1985	15.50%	11.61%	3.89%
7/9/1985	15.00%	11.45%	3.55%
7/16/1985	14.50%	11.40%	3.10%
7/26/1985	14.50%	11.33%	3.17%
8/2/1985	14.80%	11.29%	3.51%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
8/7/1985	15.00%	11.27%	3.73%
8/28/1985	14.25%	11.15%	3.10%
8/28/1985	15.50%	11.15%	4.35%
8/29/1985	14.50%	11.15%	3.35%
9/9/1985	14.90%	11.11%	3.79%
9/9/1985	14.60%	11.11%	3.49%
9/17/1985	14.90%	11.09%	3.81%
9/23/1985	15.00%	11.07%	3.93%
9/27/1985	15.50%	11.05%	4.45%
9/27/1985	15.80%	11.05%	4.75%
10/2/1985	14.75%	11.04%	3.71%
10/2/1985	14.00%	11.04%	2.96%
10/3/1985	15.25%	11.03%	4.22%
10/24/1985	15.40%	10.96%	4.44%
10/24/1985	15.85%	10.96%	4.89%
10/24/1985	15.82%	10.96%	4.86%
10/28/1985	16.00%	10.95%	5.05%
10/29/1985	16.65%	10.95%	5.70%
10/31/1985	15.06%	10.93%	4.13%
11/4/1985	14.50%	10.92%	3.58%
11/7/1985	15.50%	10.90%	4.60%
11/8/1985	14.30%	10.89%	3.41%
12/12/1985	14.75%	10.73%	4.02%
12/18/1985	15.00%	10.70%	4.30%
12/20/1985	15.00%	10.68%	4.32%
12/20/1985	14.50%	10.68%	3.82%
12/20/1985	14.50%	10.68%	3.82%
1/24/1986	15.40%	10.41%	4.99%
1/31/1986	15.00%	10.36%	4.64%
2/5/1986	15.00%	10.33%	4.67%
2/5/1986	15.75%	10.33%	5.42%
2/10/1986	13.30%	10.30%	3.00%
2/11/1986	12.50%	10.28%	2.22%
2/14/1986	14.40%	10.25%	4.15%
2/18/1986	16.00%	10.24%	5.76%
2/24/1986	14.50%	10.18%	4.32%
2/26/1986	14.00%	10.16%	3.84%
3/5/1986	14.90%	10.08%	4.82%
3/11/1986	14.50%	10.02%	4.48%
3/12/1986	13.50%	10.01%	3.49%
3/27/1986	14.10%	9.86%	4.24%
3/31/1986	13.50%	9.84%	3.66%
4/1/1986	14.00%	9.83%	4.17%
4/2/1986	15.50%	9.81%	5.69%
4/4/1986	15.00%	9.78%	5.22%
4/13/1986	13.40%	9.71%	3.69%
4/22/1986	15.00%	9.59%	5.41%
5/16/1986	14.50%	9.33%	5.17%
5/16/1986	14.50%	9.33%	5.17%
5/29/1986	13.90%	9.20%	4.70%
5/30/1986	15.10%	9.19%	5.91%
6/2/1986	12.81%	9.17%	3.64%
6/11/1986	14.00%	9.08%	4.92%
6/24/1986	16.63%	8.94%	7.69%
6/26/1986	12.00%	8.91%	3.09%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
6/26/1986	14.75%	8.91%	5.84%
6/30/1986	13.00%	8.88%	4.12%
7/10/1986	14.34%	8.76%	5.58%
7/11/1986	12.75%	8.74%	4.01%
7/14/1986	12.60%	8.72%	3.88%
7/17/1986	12.40%	8.67%	3.73%
7/25/1986	14.25%	8.58%	5.67%
8/6/1986	13.50%	8.45%	5.05%
8/14/1986	13.50%	8.36%	5.14%
9/16/1986	12.75%	8.07%	4.68%
9/19/1986	13.25%	8.04%	5.21%
10/1/1986	14.00%	7.96%	6.04%
10/3/1986	13.40%	7.94%	5.46%
10/31/1986	13.50%	7.78%	5.72%
11/5/1986	13.00%	7.76%	5.24%
12/3/1986	12.90%	7.59%	5.31%
12/4/1986	14.44%	7.58%	6.86%
12/16/1986	13.60%	7.53%	6.07%
12/22/1986	13.80%	7.51%	6.29%
12/30/1986	13.00%	7.49%	5.51%
1/2/1987	13.00%	7.49%	5.51%
1/12/1987	12.40%	7.47%	4.93%
1/27/1987	12.71%	7.46%	5.25%
3/2/1987	12.47%	7.47%	5.00%
3/3/1987	13.60%	7.47%	6.13%
3/4/1987	12.38%	7.47%	4.91%
3/10/1987	13.50%	7.47%	6.03%
3/13/1987	13.00%	7.47%	5.53%
3/31/1987	13.00%	7.47%	5.53%
4/6/1987	13.00%	7.47%	5.53%
4/14/1987	12.50%	7.49%	5.01%
4/16/1987	14.50%	7.50%	7.00%
4/27/1987	12.00%	7.54%	4.46%
5/5/1987	12.85%	7.58%	5.27%
5/12/1987	12.65%	7.62%	5.03%
5/28/1987	13.50%	7.70%	5.80%
6/15/1987	13.20%	7.78%	5.42%
6/29/1987	15.00%	7.83%	7.17%
6/30/1987	12.50%	7.84%	4.66%
7/8/1987	12.00%	7.86%	4.14%
7/10/1987	12.90%	7.86%	5.04%
7/15/1987	13.50%	7.88%	5.62%
7/16/1987	15.00%	7.88%	7.12%
7/16/1987	13.50%	7.88%	5.62%
7/27/1987	13.00%	7.92%	5.08%
7/27/1987	13.40%	7.92%	5.48%
7/27/1987	13.50%	7.92%	5.58%
7/31/1987	12.98%	7.94%	5.04%
8/26/1987	12.63%	8.05%	4.58%
8/26/1987	12.75%	8.05%	4.70%
8/27/1987	13.25%	8.06%	5.19%
9/9/1987	13.00%	8.13%	4.87%
9/30/1987	13.00%	8.30%	4.70%
9/30/1987	12.75%	8.30%	4.45%
10/2/1987	11.50%	8.33%	3.17%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
10/15/1987	13.00%	8.43%	4.57%
11/2/1987	13.00%	8.54%	4.46%
11/19/1987	13.00%	8.63%	4.37%
11/30/1987	12.00%	8.68%	3.32%
12/3/1987	14.20%	8.70%	5.50%
12/15/1987	13.25%	8.77%	4.48%
12/16/1987	13.72%	8.78%	4.94%
12/16/1987	13.50%	8.78%	4.72%
12/17/1987	11.75%	8.78%	2.97%
12/18/1987	13.50%	8.79%	4.71%
12/21/1987	12.01%	8.80%	3.21%
12/22/1987	12.75%	8.81%	3.94%
12/22/1987	12.00%	8.81%	3.19%
12/22/1987	12.00%	8.81%	3.19%
12/22/1987	13.00%	8.81%	4.19%
1/20/1988	13.80%	8.93%	4.87%
1/26/1988	13.90%	8.95%	4.95%
1/29/1988	13.20%	8.95%	4.25%
2/4/1988	12.60%	8.96%	3.64%
3/1/1988	11.56%	8.94%	2.62%
3/23/1988	12.87%	8.92%	3.95%
3/24/1988	11.24%	8.92%	2.32%
3/30/1988	12.72%	8.92%	3.80%
4/1/1988	12.50%	8.92%	3.58%
4/7/1988	13.25%	8.93%	4.32%
4/25/1988	10.96%	8.95%	2.01%
5/3/1988	12.91%	8.97%	3.94%
5/11/1988	13.50%	8.99%	4.51%
5/16/1988	13.00%	8.99%	4.01%
6/30/1988	12.75%	9.00%	3.75%
7/1/1988	12.75%	9.00%	3.75%
7/20/1988	13.40%	8.97%	4.43%
8/5/1988	12.75%	8.92%	3.83%
8/23/1988	11.70%	8.93%	2.77%
8/29/1988	12.75%	8.94%	3.81%
8/30/1988	13.50%	8.94%	4.56%
9/8/1988	12.60%	8.95%	3.65%
10/13/1988	13.10%	8.93%	4.17%
12/19/1988	13.00%	9.01%	3.99%
12/20/1988	13.00%	9.02%	3.98%
12/20/1988	12.25%	9.02%	3.23%
12/21/1988	12.90%	9.02%	3.88%
12/27/1988	13.00%	9.03%	3.97%
12/28/1988	13.10%	9.03%	4.07%
12/30/1988	13.40%	9.03%	4.37%
1/27/1989	13.00%	9.05%	3.95%
1/31/1989	13.00%	9.05%	3.95%
2/17/1989	13.00%	9.05%	3.95%
2/20/1989	12.40%	9.05%	3.35%
3/1/1989	12.76%	9.05%	3.71%
3/8/1989	13.00%	9.05%	3.95%
3/30/1989	14.00%	9.05%	4.95%
4/5/1989	14.20%	9.05%	5.15%
4/18/1989	13.00%	9.05%	3.95%
5/5/1989	12.40%	9.05%	3.35%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
6/2/1989	13.20%	9.01%	4.19%
6/8/1989	13.50%	8.98%	4.52%
6/27/1989	13.25%	8.92%	4.33%
6/30/1989	13.00%	8.90%	4.10%
8/14/1989	12.50%	8.77%	3.73%
9/28/1989	12.25%	8.63%	3.62%
10/24/1989	12.50%	8.54%	3.96%
11/9/1989	13.00%	8.49%	4.51%
12/15/1989	13.00%	8.34%	4.66%
12/20/1989	12.90%	8.32%	4.58%
12/21/1989	12.90%	8.32%	4.58%
12/27/1989	13.00%	8.30%	4.70%
12/27/1989	12.50%	8.30%	4.20%
1/10/1990	12.80%	8.25%	4.55%
1/11/1990	12.90%	8.24%	4.66%
1/17/1990	12.80%	8.22%	4.58%
1/26/1990	12.00%	8.20%	3.80%
2/9/1990	12.10%	8.18%	3.92%
2/24/1990	12.86%	8.15%	4.71%
3/30/1990	12.90%	8.16%	4.74%
4/4/1990	15.76%	8.17%	7.59%
4/12/1990	12.52%	8.18%	4.34%
4/19/1990	12.75%	8.20%	4.55%
5/21/1990	12.10%	8.28%	3.82%
5/29/1990	12.40%	8.30%	4.10%
5/31/1990	12.00%	8.30%	3.70%
6/4/1990	12.90%	8.30%	4.60%
6/6/1990	12.25%	8.31%	3.94%
6/15/1990	13.20%	8.31%	4.89%
6/20/1990	12.92%	8.32%	4.60%
6/27/1990	12.90%	8.33%	4.57%
6/29/1990	12.50%	8.33%	4.17%
7/6/1990	12.35%	8.34%	4.01%
7/6/1990	12.10%	8.34%	3.76%
8/10/1990	12.55%	8.40%	4.15%
8/16/1990	13.21%	8.42%	4.79%
8/22/1990	13.10%	8.44%	4.66%
8/24/1990	13.00%	8.46%	4.54%
9/26/1990	11.45%	8.59%	2.86%
10/2/1990	13.00%	8.61%	4.39%
10/5/1990	12.84%	8.62%	4.22%
10/19/1990	13.00%	8.66%	4.34%
10/25/1990	12.30%	8.67%	3.63%
11/21/1990	12.70%	8.69%	4.01%
12/13/1990	12.30%	8.67%	3.63%
12/17/1990	12.87%	8.67%	4.20%
12/18/1990	13.10%	8.67%	4.43%
12/19/1990	12.00%	8.66%	3.34%
12/20/1990	12.75%	8.66%	4.09%
12/21/1990	12.50%	8.66%	3.84%
12/27/1990	12.79%	8.66%	4.13%
1/2/1991	13.10%	8.65%	4.45%
1/4/1991	12.50%	8.65%	3.85%
1/15/1991	12.75%	8.64%	4.11%
1/25/1991	11.70%	8.63%	3.07%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
2/4/1991	12.50%	8.61%	3.89%
2/7/1991	12.50%	8.59%	3.91%
2/12/1991	13.00%	8.58%	4.42%
2/14/1991	12.72%	8.57%	4.15%
2/22/1991	12.80%	8.55%	4.25%
3/6/1991	13.10%	8.53%	4.57%
3/8/1991	13.00%	8.52%	4.48%
3/8/1991	12.30%	8.52%	3.78%
4/22/1991	13.00%	8.49%	4.51%
5/7/1991	13.50%	8.47%	5.03%
5/13/1991	13.25%	8.47%	4.78%
5/30/1991	12.75%	8.44%	4.31%
6/12/1991	12.00%	8.41%	3.59%
6/25/1991	11.70%	8.39%	3.31%
6/28/1991	12.50%	8.38%	4.12%
7/1/1991	12.00%	8.38%	3.62%
7/3/1991	12.50%	8.37%	4.13%
7/19/1991	12.10%	8.34%	3.76%
8/1/1991	12.90%	8.32%	4.58%
8/16/1991	13.20%	8.29%	4.91%
9/27/1991	12.50%	8.23%	4.27%
9/30/1991	12.25%	8.23%	4.02%
10/17/1991	13.00%	8.20%	4.80%
10/23/1991	12.50%	8.20%	4.30%
10/23/1991	12.55%	8.20%	4.35%
10/31/1991	11.80%	8.19%	3.61%
11/1/1991	12.00%	8.19%	3.81%
11/5/1991	12.25%	8.19%	4.06%
11/12/1991	12.50%	8.18%	4.32%
11/12/1991	13.25%	8.18%	5.07%
11/25/1991	12.40%	8.18%	4.22%
11/26/1991	12.50%	8.18%	4.32%
11/26/1991	11.60%	8.18%	3.42%
11/27/1991	12.10%	8.18%	3.92%
12/18/1991	12.25%	8.15%	4.10%
12/19/1991	12.60%	8.15%	4.45%
12/19/1991	12.80%	8.15%	4.65%
12/20/1991	12.65%	8.14%	4.51%
1/9/1992	12.80%	8.09%	4.71%
1/16/1992	12.75%	8.07%	4.68%
1/21/1992	12.00%	8.06%	3.94%
1/22/1992	13.00%	8.06%	4.94%
1/27/1992	12.65%	8.06%	4.59%
1/31/1992	12.00%	8.05%	3.95%
2/11/1992	12.40%	8.03%	4.37%
2/25/1992	12.50%	8.01%	4.49%
3/16/1992	11.43%	7.99%	3.44%
3/18/1992	12.28%	7.98%	4.30%
4/2/1992	12.10%	7.95%	4.15%
4/9/1992	11.45%	7.94%	3.51%
4/10/1992	11.50%	7.94%	3.56%
4/14/1992	11.50%	7.93%	3.57%
5/5/1992	11.50%	7.90%	3.60%
5/12/1992	12.46%	7.89%	4.57%
5/12/1992	11.87%	7.89%	3.98%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
6/1/1992	12.30%	7.87%	4.43%
6/12/1992	10.90%	7.86%	3.04%
6/26/1992	12.35%	7.85%	4.50%
6/29/1992	11.00%	7.85%	3.15%
6/30/1992	13.00%	7.85%	5.15%
7/13/1992	13.50%	7.84%	5.66%
7/13/1992	11.90%	7.84%	4.06%
7/22/1992	11.20%	7.83%	3.37%
8/3/1992	12.00%	7.81%	4.19%
8/6/1992	12.50%	7.80%	4.70%
9/22/1992	12.00%	7.71%	4.29%
9/28/1992	11.40%	7.71%	3.69%
9/30/1992	11.75%	7.70%	4.05%
10/2/1992	13.00%	7.70%	5.30%
10/12/1992	12.20%	7.70%	4.50%
10/16/1992	13.16%	7.70%	5.46%
10/30/1992	11.75%	7.71%	4.04%
11/3/1992	12.00%	7.71%	4.29%
12/3/1992	11.85%	7.68%	4.17%
12/15/1992	11.00%	7.66%	3.34%
12/16/1992	11.90%	7.66%	4.24%
12/16/1992	12.40%	7.66%	4.74%
12/17/1992	12.00%	7.66%	4.34%
12/22/1992	12.30%	7.65%	4.65%
12/22/1992	12.40%	7.65%	4.75%
12/29/1992	12.25%	7.63%	4.62%
12/30/1992	12.00%	7.63%	4.37%
12/31/1992	11.90%	7.63%	4.27%
1/12/1993	12.00%	7.61%	4.39%
1/21/1993	11.25%	7.59%	3.66%
2/2/1993	11.40%	7.56%	3.84%
2/15/1993	12.30%	7.52%	4.78%
2/24/1993	11.90%	7.49%	4.41%
2/26/1993	11.80%	7.48%	4.32%
2/26/1993	12.20%	7.48%	4.72%
4/23/1993	11.75%	7.29%	4.46%
5/11/1993	11.75%	7.25%	4.50%
5/14/1993	11.50%	7.24%	4.26%
5/25/1993	11.50%	7.23%	4.27%
5/28/1993	11.00%	7.22%	3.78%
6/3/1993	12.00%	7.21%	4.79%
6/16/1993	11.50%	7.19%	4.31%
6/18/1993	12.10%	7.18%	4.92%
6/25/1993	11.67%	7.17%	4.50%
7/21/1993	11.38%	7.10%	4.28%
7/23/1993	10.46%	7.09%	3.37%
8/24/1993	11.50%	6.96%	4.54%
9/21/1993	10.50%	6.81%	3.69%
9/29/1993	11.47%	6.77%	4.70%
9/30/1993	11.60%	6.76%	4.84%
11/2/1993	10.80%	6.61%	4.19%
11/12/1993	12.00%	6.57%	5.43%
11/26/1993	11.00%	6.52%	4.48%
12/14/1993	10.55%	6.48%	4.07%
12/16/1993	10.60%	6.48%	4.12%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/21/1993	11.30%	6.47%	4.83%
1/4/1994	10.07%	6.45%	3.62%
1/13/1994	11.00%	6.42%	4.58%
1/21/1994	11.00%	6.40%	4.60%
1/28/1994	11.35%	6.39%	4.96%
2/3/1994	11.40%	6.38%	5.02%
2/17/1994	10.60%	6.36%	4.24%
2/25/1994	11.25%	6.36%	4.89%
2/25/1994	12.00%	6.36%	5.64%
3/1/1994	11.00%	6.35%	4.65%
3/4/1994	11.00%	6.35%	4.65%
4/25/1994	11.00%	6.41%	4.59%
5/10/1994	11.75%	6.45%	5.30%
5/13/1994	10.50%	6.46%	4.04%
6/3/1994	11.00%	6.53%	4.47%
6/27/1994	11.40%	6.64%	4.76%
8/5/1994	12.75%	6.87%	5.88%
10/31/1994	10.00%	7.32%	2.68%
11/9/1994	10.85%	7.38%	3.47%
11/9/1994	10.85%	7.38%	3.47%
11/18/1994	11.20%	7.45%	3.75%
11/22/1994	11.60%	7.46%	4.14%
11/28/1994	11.06%	7.49%	3.57%
12/8/1994	11.70%	7.54%	4.16%
12/8/1994	11.50%	7.54%	3.96%
12/14/1994	10.95%	7.56%	3.39%
12/15/1994	11.50%	7.57%	3.93%
12/19/1994	11.50%	7.57%	3.93%
12/28/1994	12.15%	7.61%	4.54%
1/9/1995	12.28%	7.64%	4.64%
1/31/1995	11.00%	7.68%	3.32%
2/10/1995	12.60%	7.70%	4.90%
2/17/1995	11.90%	7.70%	4.20%
3/9/1995	11.50%	7.71%	3.79%
3/20/1995	12.00%	7.72%	4.28%
3/23/1995	12.81%	7.72%	5.09%
3/29/1995	11.60%	7.72%	3.88%
4/6/1995	11.10%	7.71%	3.39%
4/7/1995	11.00%	7.71%	3.29%
4/19/1995	11.00%	7.70%	3.30%
5/12/1995	11.63%	7.68%	3.95%
5/25/1995	11.20%	7.65%	3.55%
6/9/1995	11.25%	7.60%	3.65%
6/21/1995	12.25%	7.56%	4.69%
6/30/1995	11.10%	7.52%	3.58%
9/11/1995	11.30%	7.21%	4.09%
9/27/1995	11.50%	7.13%	4.37%
9/27/1995	11.75%	7.13%	4.62%
9/27/1995	11.30%	7.13%	4.17%
9/29/1995	11.00%	7.12%	3.88%
11/9/1995	12.36%	6.90%	5.46%
11/9/1995	11.38%	6.90%	4.48%
11/17/1995	11.00%	6.86%	4.14%
12/4/1995	11.35%	6.78%	4.57%
12/11/1995	11.40%	6.75%	4.65%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/20/1995	11.60%	6.70%	4.90%
12/27/1995	12.00%	6.67%	5.33%
2/5/1996	12.25%	6.48%	5.77%
3/29/1996	10.67%	6.42%	4.25%
4/8/1996	11.00%	6.42%	4.58%
4/11/1996	12.59%	6.43%	6.16%
4/11/1996	12.59%	6.43%	6.16%
4/24/1996	11.25%	6.44%	4.81%
4/30/1996	11.00%	6.43%	4.57%
5/13/1996	11.00%	6.44%	4.56%
5/23/1996	11.25%	6.44%	4.81%
6/25/1996	11.25%	6.48%	4.77%
6/27/1996	11.20%	6.48%	4.72%
8/12/1996	10.40%	6.57%	3.83%
9/27/1996	11.00%	6.70%	4.30%
10/16/1996	12.25%	6.76%	5.49%
11/5/1996	11.00%	6.80%	4.20%
11/26/1996	11.30%	6.83%	4.47%
12/18/1996	11.75%	6.83%	4.92%
12/31/1996	11.50%	6.83%	4.67%
1/3/1997	10.70%	6.83%	3.87%
2/13/1997	11.80%	6.82%	4.98%
2/20/1997	11.80%	6.82%	4.98%
3/31/1997	10.02%	6.80%	3.22%
4/2/1997	11.65%	6.80%	4.85%
4/28/1997	11.50%	6.81%	4.69%
4/29/1997	11.70%	6.81%	4.89%
7/17/1997	12.00%	6.77%	5.23%
12/12/1997	11.00%	6.61%	4.39%
12/23/1997	11.12%	6.57%	4.55%
2/2/1998	12.75%	6.40%	6.35%
3/2/1998	11.25%	6.29%	4.96%
3/6/1998	10.75%	6.27%	4.48%
3/20/1998	10.50%	6.23%	4.27%
4/30/1998	12.20%	6.12%	6.08%
7/10/1998	11.40%	5.94%	5.46%
9/15/1998	11.90%	5.78%	6.12%
11/30/1998	12.60%	5.58%	7.02%
12/10/1998	12.20%	5.55%	6.65%
12/17/1998	12.10%	5.52%	6.58%
2/5/1999	10.30%	5.39%	4.91%
3/4/1999	10.50%	5.34%	5.16%
4/6/1999	10.94%	5.32%	5.62%
7/29/1999	10.75%	5.51%	5.24%
9/23/1999	10.75%	5.70%	5.05%
11/17/1999	11.10%	5.89%	5.21%
1/7/2000	11.50%	6.04%	5.46%
1/7/2000	11.50%	6.04%	5.46%
2/17/2000	10.60%	6.17%	4.43%
3/28/2000	11.25%	6.19%	5.06%
5/24/2000	11.00%	6.18%	4.82%
7/18/2000	12.20%	6.16%	6.04%
9/29/2000	11.16%	6.03%	5.13%
11/28/2000	12.90%	5.89%	7.01%
11/30/2000	12.10%	5.88%	6.22%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
1/23/2001	11.25%	5.79%	5.46%
2/8/2001	11.50%	5.77%	5.73%
5/8/2001	10.75%	5.62%	5.13%
6/26/2001	11.00%	5.62%	5.38%
7/25/2001	11.02%	5.60%	5.42%
7/25/2001	11.02%	5.60%	5.42%
7/31/2001	11.00%	5.59%	5.41%
8/31/2001	10.50%	5.56%	4.94%
9/7/2001	10.75%	5.55%	5.20%
9/10/2001	11.00%	5.55%	5.45%
9/20/2001	10.00%	5.55%	4.45%
10/24/2001	10.30%	5.54%	4.76%
11/28/2001	10.60%	5.49%	5.11%
12/3/2001	12.88%	5.49%	7.39%
12/20/2001	12.50%	5.50%	7.00%
1/22/2002	10.00%	5.50%	4.50%
3/27/2002	10.10%	5.45%	4.65%
4/22/2002	11.80%	5.45%	6.35%
5/28/2002	10.17%	5.46%	4.71%
6/10/2002	12.00%	5.47%	6.53%
6/18/2002	11.16%	5.48%	5.68%
6/20/2002	11.00%	5.48%	5.52%
6/20/2002	12.30%	5.48%	6.82%
7/15/2002	11.00%	5.47%	5.53%
9/12/2002	12.30%	5.45%	6.85%
9/26/2002	10.45%	5.41%	5.04%
12/4/2002	11.55%	5.29%	6.26%
12/13/2002	11.75%	5.27%	6.48%
12/20/2002	11.40%	5.25%	6.15%
1/8/2003	11.10%	5.19%	5.91%
1/31/2003	12.45%	5.13%	7.32%
2/28/2003	12.30%	5.05%	7.25%
3/6/2003	10.75%	5.03%	5.72%
3/7/2003	9.96%	5.02%	4.94%
3/20/2003	12.00%	4.99%	7.01%
4/3/2003	12.00%	4.96%	7.04%
4/15/2003	11.15%	4.94%	6.21%
6/25/2003	10.75%	4.79%	5.96%
6/26/2003	10.75%	4.79%	5.96%
7/9/2003	9.75%	4.79%	4.96%
7/16/2003	9.75%	4.79%	4.96%
7/25/2003	9.50%	4.80%	4.70%
8/26/2003	10.50%	4.83%	5.67%
12/17/2003	9.85%	4.93%	4.92%
12/17/2003	10.70%	4.93%	5.77%
12/18/2003	11.50%	4.94%	6.56%
12/19/2003	12.00%	4.94%	7.06%
12/19/2003	12.00%	4.94%	7.06%
12/23/2003	10.50%	4.94%	5.56%
1/13/2004	12.00%	4.95%	7.05%
3/2/2004	10.75%	4.98%	5.77%
3/26/2004	10.25%	5.02%	5.23%
4/5/2004	11.25%	5.03%	6.22%
5/18/2004	10.50%	5.07%	5.43%
5/25/2004	10.25%	5.08%	5.17%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
5/27/2004	10.25%	5.08%	5.17%
6/2/2004	11.22%	5.08%	6.14%
6/30/2004	10.50%	5.10%	5.40%
6/30/2004	10.50%	5.10%	5.40%
7/16/2004	11.60%	5.11%	6.49%
8/25/2004	10.25%	5.10%	5.15%
9/9/2004	10.40%	5.10%	5.30%
11/9/2004	10.50%	5.06%	5.44%
11/23/2004	11.00%	5.06%	5.94%
12/14/2004	10.97%	5.06%	5.91%
12/21/2004	11.25%	5.07%	6.18%
12/21/2004	11.50%	5.07%	6.43%
12/22/2004	10.70%	5.07%	5.63%
12/22/2004	11.50%	5.07%	6.43%
12/29/2004	9.85%	5.07%	4.78%
1/6/2005	10.70%	5.08%	5.62%
2/18/2005	10.30%	4.98%	5.32%
2/25/2005	10.50%	4.96%	5.54%
3/10/2005	11.00%	4.93%	6.07%
3/24/2005	10.30%	4.90%	5.40%
4/4/2005	10.00%	4.88%	5.12%
4/7/2005	10.25%	4.87%	5.38%
5/18/2005	10.25%	4.78%	5.47%
5/25/2005	10.75%	4.77%	5.98%
5/26/2005	9.75%	4.76%	4.99%
6/1/2005	9.75%	4.75%	5.00%
7/19/2005	11.50%	4.65%	6.85%
8/5/2005	11.75%	4.62%	7.13%
8/15/2005	10.13%	4.62%	5.51%
9/28/2005	10.00%	4.54%	5.46%
10/4/2005	10.75%	4.54%	6.21%
12/12/2005	11.00%	4.55%	6.45%
12/13/2005	10.75%	4.55%	6.20%
12/21/2005	10.29%	4.55%	5.74%
12/21/2005	10.40%	4.55%	5.85%
12/22/2005	11.15%	4.54%	6.61%
12/22/2005	11.00%	4.54%	6.46%
12/28/2005	10.00%	4.54%	5.46%
12/28/2005	10.00%	4.54%	5.46%
1/5/2006	11.00%	4.53%	6.47%
1/27/2006	9.75%	4.52%	5.23%
3/3/2006	10.39%	4.53%	5.86%
4/17/2006	10.20%	4.61%	5.59%
4/26/2006	10.60%	4.64%	5.96%
5/17/2006	11.60%	4.69%	6.91%
6/6/2006	10.00%	4.74%	5.26%
6/27/2006	10.75%	4.80%	5.95%
7/6/2006	10.20%	4.82%	5.38%
7/24/2006	9.60%	4.86%	4.74%
7/26/2006	10.50%	4.86%	5.64%
7/28/2006	10.05%	4.86%	5.19%
8/23/2006	9.55%	4.89%	4.66%
9/1/2006	10.54%	4.89%	5.65%
9/14/2006	10.00%	4.90%	5.10%
10/6/2006	9.67%	4.92%	4.75%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/21/2006	10.08%	4.95%	5.13%
11/21/2006	10.08%	4.95%	5.13%
11/21/2006	10.12%	4.95%	5.17%
12/1/2006	10.50%	4.95%	5.55%
12/1/2006	10.25%	4.95%	5.30%
12/7/2006	10.75%	4.95%	5.80%
12/21/2006	11.25%	4.95%	6.30%
12/21/2006	10.90%	4.95%	5.95%
12/22/2006	10.25%	4.95%	5.30%
1/5/2007	10.00%	4.95%	5.05%
1/11/2007	10.10%	4.95%	5.15%
1/11/2007	10.10%	4.95%	5.15%
1/11/2007	10.90%	4.95%	5.95%
1/12/2007	10.10%	4.95%	5.15%
1/13/2007	10.40%	4.95%	5.45%
1/19/2007	10.80%	4.94%	5.86%
3/21/2007	11.35%	4.87%	6.48%
3/22/2007	9.75%	4.87%	4.88%
5/15/2007	10.00%	4.81%	5.19%
5/17/2007	10.25%	4.81%	5.44%
5/17/2007	10.25%	4.81%	5.44%
5/22/2007	10.20%	4.81%	5.39%
5/22/2007	10.50%	4.81%	5.69%
5/23/2007	10.70%	4.81%	5.89%
5/25/2007	9.67%	4.81%	4.86%
6/15/2007	9.90%	4.82%	5.08%
6/21/2007	10.20%	4.83%	5.37%
6/22/2007	10.50%	4.83%	5.67%
6/28/2007	10.75%	4.84%	5.91%
7/12/2007	9.67%	4.86%	4.81%
7/19/2007	10.00%	4.87%	5.13%
7/19/2007	10.00%	4.87%	5.13%
8/15/2007	10.40%	4.88%	5.52%
10/9/2007	10.00%	4.91%	5.09%
10/17/2007	9.10%	4.91%	4.19%
11/29/2007	10.90%	4.87%	6.03%
12/6/2007	10.75%	4.86%	5.89%
12/13/2007	9.96%	4.86%	5.10%
12/14/2007	10.70%	4.86%	5.84%
12/14/2007	10.80%	4.86%	5.94%
12/19/2007	10.20%	4.85%	5.35%
12/20/2007	10.20%	4.85%	5.35%
12/20/2007	11.00%	4.85%	6.15%
12/28/2007	10.25%	4.85%	5.40%
12/31/2007	11.25%	4.85%	6.40%
1/8/2008	10.75%	4.83%	5.92%
1/17/2008	10.75%	4.82%	5.93%
1/28/2008	9.40%	4.80%	4.60%
1/30/2008	10.00%	4.79%	5.21%
1/31/2008	10.71%	4.79%	5.92%
2/29/2008	10.25%	4.75%	5.50%
3/12/2008	10.25%	4.73%	5.52%
3/25/2008	9.10%	4.69%	4.41%
4/22/2008	10.25%	4.61%	5.64%
4/24/2008	10.10%	4.60%	5.50%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
5/1/2008	10.70%	4.59%	6.11%
5/19/2008	11.00%	4.57%	6.43%
5/27/2008	10.00%	4.55%	5.45%
6/10/2008	10.70%	4.54%	6.16%
6/27/2008	11.04%	4.54%	6.50%
6/27/2008	10.50%	4.54%	5.96%
7/10/2008	10.43%	4.52%	5.91%
7/16/2008	9.40%	4.52%	4.88%
7/30/2008	10.80%	4.51%	6.29%
7/31/2008	10.70%	4.51%	6.19%
8/11/2008	10.25%	4.51%	5.74%
8/26/2008	10.18%	4.50%	5.68%
9/10/2008	10.30%	4.50%	5.80%
9/24/2008	10.65%	4.48%	6.17%
9/24/2008	10.65%	4.48%	6.17%
9/24/2008	10.65%	4.48%	6.17%
9/30/2008	10.20%	4.48%	5.72%
10/8/2008	10.15%	4.46%	5.69%
11/13/2008	10.55%	4.45%	6.10%
11/17/2008	10.20%	4.44%	5.76%
12/1/2008	10.25%	4.40%	5.85%
12/23/2008	11.00%	4.27%	6.73%
12/29/2008	10.00%	4.24%	5.76%
12/29/2008	10.20%	4.24%	5.96%
12/31/2008	10.75%	4.22%	6.53%
1/14/2009	10.50%	4.15%	6.35%
1/21/2009	10.50%	4.12%	6.38%
1/21/2009	10.50%	4.12%	6.38%
1/21/2009	10.50%	4.12%	6.38%
1/27/2009	10.76%	4.09%	6.67%
1/30/2009	10.50%	4.08%	6.42%
2/4/2009	8.75%	4.06%	4.69%
3/4/2009	10.50%	3.97%	6.53%
3/12/2009	11.50%	3.93%	7.57%
4/2/2009	11.10%	3.86%	7.24%
4/21/2009	10.61%	3.80%	6.81%
4/24/2009	10.00%	3.79%	6.21%
4/30/2009	11.25%	3.78%	7.47%
5/4/2009	10.74%	3.77%	6.97%
5/20/2009	10.25%	3.75%	6.50%
5/28/2009	10.50%	3.75%	6.75%
6/22/2009	10.00%	3.77%	6.23%
6/24/2009	10.80%	3.77%	7.03%
7/8/2009	10.63%	3.77%	6.86%
7/17/2009	10.50%	3.78%	6.72%
8/21/2009	10.25%	3.81%	6.44%
8/31/2009	10.25%	3.82%	6.43%
10/14/2009	10.70%	4.01%	6.69%
10/23/2009	10.88%	4.05%	6.83%
11/2/2009	10.70%	4.09%	6.61%
11/3/2009	10.70%	4.09%	6.61%
11/24/2009	10.25%	4.15%	6.10%
11/25/2009	10.75%	4.15%	6.60%
11/30/2009	10.35%	4.16%	6.19%
12/3/2009	10.50%	4.17%	6.33%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/7/2009	10.70%	4.18%	6.52%
12/16/2009	11.00%	4.21%	6.79%
12/16/2009	10.90%	4.21%	6.69%
12/18/2009	10.40%	4.22%	6.18%
12/18/2009	10.40%	4.22%	6.18%
12/22/2009	10.20%	4.23%	5.97%
12/22/2009	10.40%	4.23%	6.17%
12/22/2009	10.40%	4.23%	6.17%
12/30/2009	10.00%	4.26%	5.74%
1/4/2010	10.80%	4.27%	6.53%
1/11/2010	11.00%	4.30%	6.70%
1/26/2010	10.13%	4.35%	5.78%
1/27/2010	10.40%	4.35%	6.05%
1/27/2010	10.40%	4.35%	6.05%
1/27/2010	10.70%	4.35%	6.35%
2/9/2010	9.80%	4.38%	5.42%
2/18/2010	10.60%	4.40%	6.20%
2/24/2010	10.18%	4.41%	5.77%
3/2/2010	9.63%	4.41%	5.22%
3/4/2010	10.50%	4.41%	6.09%
3/5/2010	10.50%	4.41%	6.09%
3/11/2010	11.90%	4.42%	7.48%
3/17/2010	10.00%	4.42%	5.58%
3/25/2010	10.15%	4.42%	5.73%
4/2/2010	10.10%	4.43%	5.67%
4/27/2010	10.00%	4.46%	5.54%
4/29/2010	9.90%	4.46%	5.44%
4/29/2010	10.06%	4.46%	5.60%
4/29/2010	10.26%	4.46%	5.80%
5/12/2010	10.30%	4.46%	5.84%
5/12/2010	10.30%	4.46%	5.84%
5/28/2010	10.20%	4.44%	5.76%
5/28/2010	10.10%	4.44%	5.66%
6/7/2010	10.30%	4.44%	5.86%
6/16/2010	10.00%	4.44%	5.56%
6/28/2010	10.50%	4.43%	6.07%
6/28/2010	9.67%	4.43%	5.24%
6/30/2010	9.40%	4.43%	4.97%
7/1/2010	10.25%	4.43%	5.82%
7/15/2010	10.70%	4.43%	6.27%
7/15/2010	10.53%	4.43%	6.10%
7/30/2010	10.70%	4.41%	6.29%
8/4/2010	10.50%	4.41%	6.09%
8/6/2010	9.83%	4.41%	5.42%
8/25/2010	9.90%	4.37%	5.53%
9/3/2010	10.60%	4.35%	6.25%
9/14/2010	10.70%	4.33%	6.37%
9/16/2010	10.00%	4.33%	5.67%
9/16/2010	10.00%	4.33%	5.67%
9/30/2010	9.75%	4.29%	5.46%
10/14/2010	10.35%	4.24%	6.11%
10/28/2010	10.70%	4.21%	6.49%
11/2/2010	10.38%	4.20%	6.18%
11/4/2010	10.70%	4.20%	6.50%
11/19/2010	10.20%	4.18%	6.02%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/22/2010	10.00%	4.18%	5.82%
12/1/2010	10.13%	4.16%	5.97%
12/6/2010	9.86%	4.16%	5.70%
12/9/2010	10.25%	4.15%	6.10%
12/13/2010	10.70%	4.15%	6.55%
12/14/2010	10.13%	4.15%	5.98%
12/15/2010	10.44%	4.15%	6.29%
12/17/2010	10.00%	4.15%	5.85%
12/20/2010	10.60%	4.15%	6.45%
12/21/2010	10.30%	4.15%	6.15%
12/27/2010	9.90%	4.14%	5.76%
12/29/2010	11.15%	4.14%	7.01%
1/5/2011	10.15%	4.13%	6.02%
1/12/2011	10.30%	4.13%	6.17%
1/13/2011	10.30%	4.13%	6.17%
1/18/2011	10.00%	4.12%	5.88%
1/20/2011	9.30%	4.12%	5.18%
1/20/2011	10.13%	4.12%	6.01%
1/31/2011	9.60%	4.12%	5.48%
2/3/2011	10.00%	4.12%	5.88%
2/25/2011	10.00%	4.14%	5.86%
3/25/2011	9.80%	4.18%	5.62%
3/30/2011	10.00%	4.18%	5.82%
4/12/2011	10.00%	4.21%	5.79%
4/25/2011	10.74%	4.23%	6.51%
4/26/2011	9.67%	4.23%	5.44%
4/27/2011	10.40%	4.23%	6.17%
5/4/2011	10.00%	4.24%	5.76%
5/4/2011	10.00%	4.24%	5.76%
5/24/2011	10.50%	4.27%	6.23%
6/8/2011	10.75%	4.30%	6.45%
6/16/2011	9.20%	4.31%	4.89%
6/17/2011	9.95%	4.31%	5.64%
7/13/2011	10.20%	4.36%	5.84%
8/1/2011	9.20%	4.38%	4.82%
8/8/2011	10.00%	4.38%	5.62%
8/11/2011	10.00%	4.37%	5.63%
8/12/2011	10.35%	4.37%	5.98%
8/19/2011	10.25%	4.36%	5.89%
9/2/2011	12.88%	4.32%	8.56%
9/22/2011	10.00%	4.24%	5.76%
10/12/2011	10.30%	4.14%	6.16%
10/20/2011	10.50%	4.10%	6.40%
11/30/2011	10.90%	3.88%	7.02%
11/30/2011	10.90%	3.88%	7.02%
12/14/2011	10.00%	3.80%	6.20%
12/14/2011	10.30%	3.80%	6.50%
12/20/2011	10.20%	3.77%	6.43%
12/21/2011	10.20%	3.76%	6.44%
12/22/2011	9.90%	3.75%	6.15%
12/22/2011	10.40%	3.75%	6.65%
12/23/2011	10.19%	3.75%	6.44%
1/25/2012	10.50%	3.57%	6.93%
1/27/2012	10.50%	3.56%	6.94%
2/15/2012	10.20%	3.48%	6.72%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
2/23/2012	9.90%	3.44%	6.46%
2/27/2012	10.25%	3.43%	6.82%
2/29/2012	10.40%	3.42%	6.98%
3/29/2012	10.37%	3.32%	7.05%
4/4/2012	10.00%	3.30%	6.70%
4/26/2012	10.00%	3.21%	6.79%
5/2/2012	10.00%	3.19%	6.81%
5/7/2012	9.80%	3.17%	6.63%
5/15/2012	10.00%	3.15%	6.85%
5/29/2012	10.05%	3.11%	6.94%
6/7/2012	10.30%	3.08%	7.22%
6/14/2012	9.40%	3.06%	6.34%
6/15/2012	10.40%	3.06%	7.34%
6/18/2012	9.60%	3.06%	6.54%
6/19/2012	9.25%	3.05%	6.20%
6/26/2012	10.10%	3.04%	7.06%
6/29/2012	10.00%	3.04%	6.96%
7/9/2012	10.20%	3.03%	7.17%
7/16/2012	9.80%	3.02%	6.78%
7/20/2012	9.81%	3.01%	6.80%
7/20/2012	9.31%	3.01%	6.30%
9/13/2012	9.80%	2.94%	6.86%
9/19/2012	10.05%	2.94%	7.11%
9/19/2012	9.80%	2.94%	6.86%
9/26/2012	9.50%	2.94%	6.56%
10/23/2012	9.75%	2.93%	6.82%
10/24/2012	10.30%	2.93%	7.37%
11/9/2012	10.30%	2.92%	7.38%
11/28/2012	10.40%	2.90%	7.50%
11/29/2012	9.88%	2.90%	6.98%
11/29/2012	9.75%	2.90%	6.85%
12/5/2012	9.71%	2.89%	6.82%
12/5/2012	10.40%	2.89%	7.51%
12/12/2012	9.80%	2.88%	6.92%
12/13/2012	10.50%	2.88%	7.62%
12/13/2012	9.50%	2.88%	6.62%
12/14/2012	10.40%	2.88%	7.52%
12/19/2012	9.71%	2.88%	6.83%
12/19/2012	10.25%	2.88%	7.37%
12/20/2012	10.40%	2.87%	7.53%
12/20/2012	10.30%	2.87%	7.43%
12/20/2012	10.45%	2.87%	7.58%
12/20/2012	10.25%	2.87%	7.38%
12/20/2012	10.25%	2.87%	7.38%
12/20/2012	9.80%	2.87%	6.93%
12/20/2012	9.50%	2.87%	6.63%
12/21/2012	10.20%	2.87%	7.33%
12/26/2012	9.80%	2.86%	6.94%
1/9/2013	9.70%	2.85%	6.85%
1/9/2013	9.70%	2.85%	6.85%
1/9/2013	9.70%	2.85%	6.85%
2/13/2013	10.20%	2.85%	7.35%
2/22/2013	9.75%	2.85%	6.90%
2/27/2013	10.00%	2.86%	7.14%
3/14/2013	9.30%	2.88%	6.42%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
3/27/2013	9.80%	2.90%	6.90%
5/1/2013	9.84%	2.94%	6.90%
5/15/2013	10.30%	2.96%	7.34%
5/30/2013	10.20%	2.98%	7.22%
5/31/2013	9.00%	2.98%	6.02%
6/11/2013	10.00%	3.00%	7.00%
6/21/2013	9.75%	3.02%	6.73%
6/25/2013	9.80%	3.03%	6.77%
7/12/2013	9.36%	3.07%	6.29%
8/8/2013	9.83%	3.14%	6.69%
8/14/2013	9.15%	3.16%	5.99%
9/11/2013	10.25%	3.26%	6.99%
9/11/2013	10.20%	3.26%	6.94%
9/24/2013	10.20%	3.30%	6.90%
10/3/2013	9.65%	3.33%	6.32%
11/6/2013	10.20%	3.41%	6.79%
11/21/2013	10.00%	3.44%	6.56%
11/26/2013	10.00%	3.45%	6.55%
12/3/2013	10.25%	3.47%	6.78%
12/4/2013	9.50%	3.47%	6.03%
12/5/2013	10.20%	3.47%	6.73%
12/9/2013	8.72%	3.48%	5.24%
12/9/2013	9.75%	3.48%	6.27%
12/13/2013	9.75%	3.50%	6.25%
12/16/2013	9.95%	3.50%	6.45%
12/16/2013	9.95%	3.50%	6.45%
12/16/2013	10.12%	3.50%	6.62%
12/17/2013	9.50%	3.50%	6.00%
12/17/2013	10.95%	3.50%	7.45%
12/18/2013	8.72%	3.51%	5.21%
12/18/2013	9.80%	3.51%	6.29%
12/19/2013	10.15%	3.51%	6.64%
12/30/2013	9.50%	3.54%	5.96%
2/20/2014	9.20%	3.68%	5.52%
2/26/2014	9.75%	3.69%	6.06%
3/17/2014	9.55%	3.72%	5.83%
3/26/2014	9.40%	3.72%	5.68%
3/26/2014	9.96%	3.72%	6.24%
4/2/2014	9.70%	3.73%	5.97%
5/16/2014	9.80%	3.70%	6.10%
5/30/2014	9.70%	3.68%	6.02%
6/6/2014	10.40%	3.67%	6.73%
6/30/2014	9.55%	3.64%	5.91%
7/2/2014	9.62%	3.64%	5.98%
7/10/2014	9.95%	3.63%	6.32%
7/23/2014	9.75%	3.61%	6.14%
7/29/2014	9.45%	3.60%	5.85%
7/31/2014	9.90%	3.60%	6.30%
8/20/2014	9.75%	3.57%	6.18%
8/25/2014	9.60%	3.56%	6.04%
8/29/2014	9.80%	3.54%	6.26%
9/15/2014	10.25%	3.51%	6.74%
10/9/2014	9.80%	3.45%	6.35%
11/6/2014	9.56%	3.37%	6.19%
11/6/2014	10.20%	3.37%	6.83%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/14/2014	10.20%	3.36%	6.84%
11/26/2014	9.70%	3.33%	6.37%
11/26/2014	10.20%	3.33%	6.87%
12/4/2014	9.68%	3.31%	6.37%
12/10/2014	9.25%	3.29%	5.96%
12/10/2014	9.25%	3.29%	5.96%
12/11/2014	10.07%	3.29%	6.78%
12/12/2014	10.20%	3.28%	6.92%
12/17/2014	9.17%	3.27%	5.90%
12/18/2014	9.83%	3.27%	6.56%
1/23/2015	9.50%	3.14%	6.36%
2/24/2015	9.83%	3.04%	6.79%
3/18/2015	9.75%	2.98%	6.77%
3/25/2015	9.50%	2.96%	6.54%
3/26/2015	9.72%	2.96%	6.76%
4/23/2015	10.20%	2.87%	7.33%
4/29/2015	9.53%	2.86%	6.67%
5/26/2015	9.75%	2.83%	6.92%
6/17/2015	9.00%	2.82%	6.18%
6/17/2015	9.00%	2.82%	6.18%
9/2/2015	9.50%	2.79%	6.71%
9/10/2015	9.30%	2.79%	6.51%
10/15/2015	9.00%	2.81%	6.19%
11/19/2015	10.30%	2.88%	7.42%
11/19/2015	10.00%	2.88%	7.12%
12/3/2015	10.00%	2.89%	7.11%
12/9/2015	9.14%	2.90%	6.24%
12/9/2015	9.14%	2.90%	6.24%
12/11/2015	10.30%	2.90%	7.40%
12/15/2015	9.60%	2.90%	6.70%
12/17/2015	9.70%	2.91%	6.79%
12/18/2015	9.50%	2.91%	6.59%
12/30/2015	9.50%	2.92%	6.58%
1/6/2016	9.50%	2.94%	6.56%
2/23/2016	9.75%	2.94%	6.81%
3/16/2016	9.85%	2.91%	6.94%
4/29/2016	9.80%	2.83%	6.97%
6/3/2016	9.75%	2.80%	6.95%
6/8/2016	9.48%	2.80%	6.68%
6/15/2016	9.00%	2.79%	6.21%
6/15/2016	9.00%	2.79%	6.21%
7/18/2016	9.98%	2.71%	7.27%
8/9/2016	9.85%	2.66%	7.19%
8/18/2016	9.50%	2.63%	6.87%
8/24/2016	9.75%	2.62%	7.13%
9/1/2016	9.50%	2.60%	6.90%
9/8/2016	10.00%	2.58%	7.42%
9/28/2016	9.58%	2.54%	7.04%
9/30/2016	9.90%	2.53%	7.37%
11/9/2016	9.80%	2.48%	7.32%
11/10/2016	9.50%	2.48%	7.02%
11/15/2016	9.55%	2.49%	7.06%
11/18/2016	10.00%	2.50%	7.50%
11/29/2016	10.55%	2.51%	8.04%
12/1/2016	10.00%	2.51%	7.49%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
12/6/2016	8.64%	2.52%	6.12%
12/6/2016	8.64%	2.52%	6.12%
12/7/2016	10.10%	2.52%	7.58%
12/12/2016	9.60%	2.53%	7.07%
12/14/2016	9.10%	2.53%	6.57%
12/19/2016	9.37%	2.54%	6.83%
12/19/2016	9.00%	2.54%	6.46%
12/22/2016	9.90%	2.55%	7.35%
12/22/2016	9.60%	2.55%	7.05%
12/28/2016	9.50%	2.56%	6.94%
1/18/2017	9.45%	2.58%	6.87%
1/24/2017	9.00%	2.59%	6.41%
1/31/2017	10.10%	2.60%	7.50%
2/15/2017	9.60%	2.62%	6.98%
2/22/2017	9.60%	2.64%	6.96%
2/24/2017	9.75%	2.64%	7.11%
2/28/2017	10.10%	2.64%	7.46%
3/2/2017	9.41%	2.65%	6.76%
3/20/2017	9.50%	2.68%	6.82%
4/4/2017	10.25%	2.71%	7.54%
4/12/2017	9.40%	2.73%	6.67%
4/20/2017	9.50%	2.76%	6.74%
5/3/2017	9.50%	2.79%	6.71%
5/11/2017	9.20%	2.81%	6.39%
5/18/2017	9.50%	2.83%	6.67%
5/23/2017	9.70%	2.84%	6.86%
6/16/2017	9.65%	2.89%	6.76%
6/22/2017	9.70%	2.90%	6.80%
6/22/2017	9.70%	2.90%	6.80%
7/24/2017	9.50%	2.94%	6.56%
8/15/2017	10.00%	2.97%	7.03%
9/22/2017	9.60%	2.93%	6.67%
9/28/2017	9.80%	2.93%	6.87%
10/20/2017	9.50%	2.91%	6.59%
10/26/2017	10.25%	2.91%	7.34%
10/26/2017	10.20%	2.91%	7.29%
10/26/2017	10.30%	2.91%	7.39%
11/6/2017	10.25%	2.90%	7.35%
11/15/2017	11.95%	2.89%	9.06%
11/30/2017	10.00%	2.88%	7.12%
11/30/2017	10.00%	2.88%	7.12%
12/5/2017	9.50%	2.88%	6.62%
12/6/2017	8.40%	2.88%	5.52%
12/6/2017	8.40%	2.88%	5.52%
12/7/2017	9.80%	2.87%	6.93%
12/14/2017	9.65%	2.87%	6.78%
12/14/2017	9.60%	2.87%	6.73%
12/18/2017	9.50%	2.86%	6.64%
12/20/2017	9.58%	2.86%	6.72%
12/21/2017	9.10%	2.86%	6.24%
12/28/2017	9.50%	2.85%	6.65%
12/29/2017	9.51%	2.85%	6.66%
1/18/2018	9.70%	2.84%	6.86%
1/31/2018	9.30%	2.84%	6.46%
2/2/2018	9.98%	2.84%	7.14%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
2/23/2018	9.90%	2.85%	7.05%
3/12/2018	9.25%	2.86%	6.39%
3/15/2018	9.00%	2.87%	6.13%
3/29/2018	10.00%	2.88%	7.12%
4/12/2018	9.90%	2.89%	7.01%
4/13/2018	9.73%	2.89%	6.84%
4/18/2018	9.25%	2.89%	6.36%
4/18/2018	10.00%	2.89%	7.11%
4/26/2018	9.50%	2.90%	6.60%
5/30/2018	9.95%	2.94%	7.01%
5/31/2018	9.50%	2.94%	6.56%
6/14/2018	8.80%	2.96%	5.84%
6/22/2018	9.50%	2.97%	6.53%
6/22/2018	9.90%	2.97%	6.93%
6/28/2018	9.35%	2.97%	6.38%
6/29/2018	9.50%	2.97%	6.53%
8/8/2018	9.53%	2.99%	6.54%
8/21/2018	9.70%	3.00%	6.70%
8/24/2018	9.28%	3.00%	6.28%
9/5/2018	9.56%	3.02%	6.54%
9/14/2018	10.00%	3.03%	6.97%
9/20/2018	9.80%	3.04%	6.76%
9/26/2018	9.77%	3.04%	6.73%
9/26/2018	10.00%	3.04%	6.96%
9/27/2018	9.30%	3.05%	6.25%
10/4/2018	9.85%	3.06%	6.79%
10/29/2018	9.60%	3.10%	6.50%
10/31/2018	9.99%	3.11%	6.88%
11/1/2018	8.69%	3.11%	5.58%
12/4/2018	8.69%	3.14%	5.55%
12/13/2018	9.30%	3.14%	6.16%
12/14/2018	9.50%	3.14%	6.36%
12/19/2018	9.84%	3.14%	6.70%
12/20/2018	9.65%	3.14%	6.51%
12/21/2018	9.30%	3.14%	6.16%
1/9/2019	10.00%	3.13%	6.87%
2/27/2019	9.75%	3.12%	6.63%
3/13/2019	9.60%	3.12%	6.48%
3/14/2019	9.00%	3.12%	5.88%
3/14/2019	9.40%	3.12%	6.28%
3/22/2019	9.65%	3.12%	6.53%
4/30/2019	9.73%	3.11%	6.62%
4/30/2019	9.73%	3.11%	6.62%
5/1/2019	9.50%	3.11%	6.39%
5/2/2019	10.00%	3.11%	6.89%
5/8/2019	9.50%	3.10%	6.40%
5/14/2019	8.75%	3.10%	5.65%
5/16/2019	9.50%	3.09%	6.41%
5/23/2019	9.90%	3.09%	6.81%
8/12/2019	9.60%	2.90%	6.70%
8/29/2019	9.06%	2.81%	6.25%
9/4/2019	10.00%	2.79%	7.21%
9/30/2019	9.60%	2.70%	6.90%
10/31/2019	10.00%	2.60%	7.40%
10/31/2019	10.00%	2.60%	7.40%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/7/2019	9.35%	2.58%	6.77%
11/29/2019	9.50%	2.53%	6.97%
12/4/2019	8.91%	2.51%	6.40%
12/4/2019	9.75%	2.51%	7.24%
12/16/2019	8.91%	2.48%	6.43%
12/17/2019	10.50%	2.48%	8.02%
12/17/2019	9.70%	2.48%	7.22%
12/19/2019	10.25%	2.47%	7.78%
12/19/2019	10.20%	2.47%	7.73%
12/19/2019	10.30%	2.47%	7.83%
12/20/2019	9.45%	2.47%	6.98%
12/20/2019	9.65%	2.47%	7.18%
12/24/2019	9.70%	2.46%	7.24%
1/8/2020	10.02%	2.43%	7.59%
1/16/2020	8.80%	2.41%	6.39%
1/22/2020	9.50%	2.40%	7.10%
1/23/2020	9.86%	2.39%	7.47%
2/6/2020	10.00%	2.35%	7.65%
2/11/2020	9.30%	2.34%	6.96%
2/14/2020	9.40%	2.33%	7.07%
2/19/2020	8.25%	2.31%	5.94%
2/24/2020	9.75%	2.30%	7.45%
2/27/2020	9.40%	2.28%	7.12%
3/11/2020	9.70%	2.23%	7.47%
3/25/2020	9.40%	2.18%	7.22%
4/17/2020	9.70%	2.07%	7.63%
4/27/2020	9.25%	2.03%	7.22%
5/8/2020	9.90%	1.97%	7.93%
5/20/2020	9.45%	1.94%	7.51%
6/29/2020	9.70%	1.85%	7.85%
6/30/2020	9.10%	1.85%	7.25%
7/1/2020	9.25%	1.85%	7.40%
7/8/2020	9.40%	1.83%	7.57%
7/14/2020	9.60%	1.81%	7.79%
7/28/2020	9.50%	1.77%	7.73%
8/27/2020	10.00%	1.66%	8.34%
8/27/2020	9.45%	1.66%	7.79%
8/27/2020	8.20%	1.66%	6.54%
10/22/2020	9.50%	1.50%	8.00%
10/28/2020	9.60%	1.49%	8.11%
11/19/2020	8.80%	1.45%	7.35%
11/19/2020	8.80%	1.45%	7.35%
11/24/2020	9.20%	1.44%	7.76%
11/24/2020	9.80%	1.44%	8.36%
12/9/2020	8.38%	1.43%	6.95%
12/9/2020	8.38%	1.43%	6.95%
12/10/2020	9.40%	1.43%	7.97%
12/14/2020	9.50%	1.44%	8.06%
12/15/2020	9.30%	1.44%	7.86%
12/16/2020	9.50%	1.44%	8.06%
12/17/2020	9.90%	1.44%	8.46%
12/18/2020	9.50%	1.44%	8.06%
12/22/2020	9.15%	1.45%	7.70%
12/23/2020	10.00%	1.45%	8.55%
12/30/2020	9.65%	1.45%	8.20%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
1/13/2021	9.30%	1.47%	7.83%
3/31/2021	9.60%	1.67%	7.93%
4/16/2021	9.60%	1.73%	7.87%
5/4/2021	9.85%	1.79%	8.06%
5/18/2021	9.50%	1.84%	7.66%
6/4/2021	9.28%	1.90%	7.38%
6/23/2021	9.00%	1.94%	7.06%
6/28/2021	9.55%	1.95%	7.60%
6/30/2021	9.43%	1.96%	7.47%
6/30/2021	9.43%	1.96%	7.47%
7/14/2021	9.60%	1.99%	7.61%
7/21/2021	9.50%	2.00%	7.50%
8/5/2021	9.60%	2.01%	7.59%
8/18/2021	9.50%	2.03%	7.47%
8/31/2021	8.57%	2.04%	6.53%
9/1/2021	9.40%	2.04%	7.36%
9/27/2021	9.40%	2.07%	7.33%
10/21/2021	9.95%	2.10%	7.85%
10/26/2021	10.60%	2.10%	8.50%
10/28/2021	9.35%	2.10%	7.25%
11/2/2021	8.90%	2.10%	6.80%
11/4/2021	9.48%	2.11%	7.37%
11/17/2021	9.70%	2.11%	7.59%
11/18/2021	9.00%	2.11%	6.89%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
11/18/2021	9.25%	2.11%	7.14%
11/18/2021	9.35%	2.11%	7.24%
11/18/2021	10.00%	2.11%	7.89%
11/18/2021	10.00%	2.11%	7.89%
11/23/2021	9.80%	2.11%	7.69%
12/1/2021	7.36%	2.10%	5.26%
12/7/2021	9.65%	2.09%	7.56%
12/13/2021	7.36%	2.08%	5.28%
12/15/2021	9.60%	2.08%	7.52%
12/22/2021	9.90%	2.07%	7.83%
12/28/2021	9.40%	2.05%	7.35%
1/20/2022	9.00%	2.03%	6.97%
2/16/2022	9.35%	2.02%	7.33%
2/23/2022	9.70%	2.02%	7.68%
3/16/2022	9.30%	2.02%	7.28%
4/14/2022	9.20%	2.07%	7.13%
4/25/2022	9.50%	2.11%	7.39%
5/12/2022	9.20%	2.18%	7.02%
5/23/2022	9.50%	2.22%	7.28%
8/31/2022	8.57%	2.64%	5.93%
9/8/2022	9.50%	2.68%	6.82%
9/15/2022	9.35%	2.73%	6.62%
10/4/2022	10.10%	2.84%	7.26%
10/4/2022	10.80%	2.84%	7.96%
10/25/2022	9.50%	2.99%	6.51%
11/3/2022	10.25%	3.06%	7.19%
11/3/2022	10.20%	3.06%	7.14%
11/3/2022	10.30%	3.06%	7.24%
11/17/2022	7.85%	3.16%	4.69%
11/18/2022	9.90%	3.16%	6.74%
11/30/2022	9.80%	3.22%	6.58%
12/1/2022	7.85%	3.23%	4.62%
12/14/2022	9.60%	3.29%	6.31%
12/14/2022	9.50%	3.29%	6.21%
12/14/2022	10.00%	3.29%	6.71%
12/15/2022	10.00%	3.29%	6.71%
12/15/2022	9.95%	3.29%	6.66%
12/15/2022	10.05%	3.29%	6.76%
12/16/2022	9.50%	3.30%	6.20%
12/20/2022	10.50%	3.31%	7.19%
12/22/2022	9.40%	3.32%	6.08%
12/22/2022	9.80%	3.32%	6.48%
12/27/2022	9.56%	3.35%	6.21%
12/29/2022	9.30%	3.36%	5.94%
12/29/2022	9.80%	3.36%	6.44%
1/19/2023	9.90%	3.44%	6.46%
1/23/2023	9.65%	3.45%	6.20%
1/26/2023	9.75%	3.46%	6.29%
2/9/2023	9.60%	3.49%	6.11%
2/17/2023	9.50%	3.52%	5.98%
3/9/2023	9.70%	3.58%	6.12%
3/24/2023	9.90%	3.60%	6.30%
4/27/2023	10.00%	3.66%	6.34%
5/31/2023	9.35%	3.76%	5.59%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
6/1/2023	9.25%	3.76%	5.49%
6/6/2023	9.35%	3.77%	5.58%
6/6/2023	9.75%	3.77%	5.98%
7/20/2023	9.25%	3.82%	5.43%
8/2/2023	9.80%	3.81%	5.99%
8/3/2023	9.57%	3.81%	5.76%
8/18/2023	9.80%	3.82%	5.98%
8/23/2023	9.58%	3.82%	5.76%
8/25/2023	9.55%	3.83%	5.72%
8/25/2023	8.63%	3.83%	4.80%
8/31/2023	11.45%	3.84%	7.61%
8/31/2023	9.40%	3.84%	5.56%
9/6/2023	9.30%	3.85%	5.45%
9/21/2023	9.65%	3.89%	5.76%
10/12/2023	9.75%	3.97%	5.78%
10/12/2023	9.20%	3.97%	5.23%
10/12/2023	9.20%	3.97%	5.23%
10/18/2023	9.50%	3.99%	5.51%
10/19/2023	9.50%	4.00%	5.50%
10/25/2023	9.65%	4.03%	5.62%
11/3/2023	9.30%	4.07%	5.23%
11/3/2023	9.70%	4.07%	5.63%
11/9/2023	9.80%	4.09%	5.71%
11/9/2023	9.80%	4.09%	5.71%
11/17/2023	9.60%	4.12%	5.48%
11/28/2023	9.35%	4.15%	5.20%
12/1/2023	9.90%	4.16%	5.74%
12/7/2023	9.70%	4.16%	5.54%
12/14/2023	10.00%	4.17%	5.83%
12/14/2023	8.72%	4.17%	4.55%
12/14/2023	8.91%	4.17%	4.74%
12/14/2023	9.50%	4.17%	5.33%
12/15/2023	10.10%	4.17%	5.93%
12/18/2023	9.50%	4.17%	5.33%
12/22/2023	10.70%	4.18%	6.52%
12/22/2023	10.65%	4.18%	6.47%
12/22/2023	10.75%	4.18%	6.57%
12/26/2023	9.52%	4.18%	5.34%
12/28/2023	9.60%	4.19%	5.41%
1/3/2024	9.26%	4.19%	5.07%
1/19/2024	9.75%	4.23%	5.52%
1/30/2024	9.75%	4.25%	5.50%
2/14/2024	9.60%	4.28%	5.32%
2/28/2024	9.70%	4.31%	5.39%
3/1/2024	9.90%	4.31%	5.59%
3/5/2024	9.55%	4.32%	5.23%
3/26/2024	9.80%	4.35%	5.45%
4/17/2024	9.90%	4.40%	5.50%
4/18/2024	9.60%	4.41%	5.19%
5/8/2024	9.85%	4.46%	5.39%
6/10/2024	9.50%	4.49%	5.01%
6/20/2024	9.94%	4.50%	5.44%
6/28/2024	9.40%	4.50%	4.90%
7/2/2024	9.86%	4.50%	5.36%
7/18/2024	9.50%	4.48%	5.02%

[6]	[7]	[8]	[9]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
8/8/2024	9.94%	4.43%	5.51%
8/21/2024	10.30%	4.40%	5.90%
8/26/2024	9.97%	4.40%	5.57%
9/17/2024	9.87%	4.36%	5.51%
9/18/2024	9.74%	4.36%	5.38%
9/23/2024	9.50%	4.36%	5.14%
9/26/2024	9.86%	4.36%	5.50%
9/30/2024	9.35%	4.36%	4.99%
10/3/2024	9.76%	4.36%	5.40%
10/9/2024	9.60%	4.37%	5.23%
10/10/2024	9.86%	4.37%	5.49%
10/17/2024	10.28%	4.38%	5.90%
10/17/2024	10.23%	4.38%	5.85%
10/17/2024	10.33%	4.38%	5.95%
10/24/2024	9.78%	4.38%	5.40%
11/20/2024	9.75%	4.40%	5.35%
11/25/2024	9.50%	4.41%	5.09%
11/26/2024	9.50%	4.41%	5.09%
12/3/2024	10.50%	4.41%	6.09%
12/19/2024	9.50%	4.42%	5.08%
12/19/2024	9.80%	4.42%	5.38%
12/19/2024	9.80%	4.42%	5.38%
12/20/2024	9.34%	4.42%	4.92%
12/20/2024	9.80%	4.42%	5.38%
12/30/2024	10.10%	4.43%	5.67%
1/14/2025	9.95%	4.45%	5.50%
1/15/2025	9.50%	4.45%	5.05%
1/15/2025	9.90%	4.45%	5.45%
1/16/2025	10.00%	4.46%	5.54%
1/23/2025	9.90%	4.46%	5.44%
1/29/2025	9.75%	4.46%	5.29%
2/3/2025	9.80%	4.46%	5.34%
3/4/2025	10.15%	4.46%	5.69%
3/12/2025	9.40%	4.46%	4.94%
3/13/2025	9.35%	4.46%	4.89%
3/13/2025	9.65%	4.46%	5.19%
3/20/2025	9.75%	4.47%	5.28%
3/21/2025	9.90%	4.47%	5.43%
3/25/2025	9.10%	4.47%	4.63%
4/25/2025	9.38%	4.50%	4.88%
5/15/2025	9.45%	4.53%	4.92%
6/26/2025	9.75%	4.57%	5.18%
		# of Cases:	1,824

SIZE PREMIUM ANALYSIS

	($Mil)	
PPL Electric Common Equity	$6,800	[1]
Median Market to Book for Proxy Group	1.90	[2]
PPL Electric Implied Market Cap	$12,941	[3]

Company Name	Ticker	[4] Market Cap ($Mil)	[5] Market to Book Ratio
Alliant Energy Corporation	LNT	$15,726	2.22
Ameren Corporation	AEE	$25,989	2.13
American Electric Power Company, Inc.	AEP	$54,744	2.00
Avista Corporation	AVA	$3,059	1.15
CenterPoint Energy, Inc.	CNP	$23,988	2.19
CMS Energy Corporation	CMS	$20,909	2.58
Consolidated Edison, Inc.	ED	$36,871	1.55
Dominion Energy, Inc.	D	$47,610	1.81
DTE Energy Company	DTE	$27,921	2.34
Duke Energy Corporation	DUK	$90,355	1.82
Entergy Corporation	ETR	$35,478	2.34
Eversource Energy	ES	$23,583	1.54
Exelon Corporation	EXC	$43,631	1.58
FirstEnergy Corporation	FE	$23,619	1.88
Evergy, Inc.	EVRG	$15,415	1.55
IDACORP, Inc.	IDA	$6,237	1.86
NextEra Energy, Inc.	NEE	$146,703	2.95
NorthWestern Energy Group, Inc.	NWE	$3,262	1.13
OGE Energy Corporation	OGE	$8,894	1.93
Pinnacle West Capital Corporation	PNW	$10,749	1.60
Portland General Electric Company	POR	$4,531	1.18
Public Service Enterprise Group Inc.	PEG	$40,326	2.46
Southern Company	SO	$98,435	2.91
Xcel Energy Inc.	XEL	$39,670	2.00
MEDIAN		$24,988	1.90
PPL as a Percentage of Median		52%	
MEAN		$35,321	1.95
PPL as a Percentage of Mean		37%	

	Market Capitalization ($Mil) [6]		
Decile	Low End Market Capitalization	High End Market Capitalization	Size Premium
1	$ 47,157	$ 3,522,211	-0.01%
2	$ 20,191	$ 46,949	0.33%
3	$ 9,938	$ 20,178	0.49%
4	$ 6,197	$ 9,937	0.50%
5	$ 3,948	$ 6,181	0.74%
6	$ 2,482	$ 3,946	1.00%
7	$ 1,423	$ 2,465	1.19%
8	$ 731	$ 1,417	0.88%
9	$ 305	$ 730	1.73%
10	$ 1	$ 304	4.47%
Proxy Group Median		$ 24,988	0.33%
3rd Decile Size Premium		$ 12,941	0.49%
		Difference from Proxy Group Median	0.16%

Notes:

[1] Source: PPL Electric Utilities Co. FERC Form 3-Q, June 30, 2025 pp. 110-111, Line 16 Total Proprietary Capital

[2] Equals Median of [5]

[3] Equals [1] * [2]

[4] Source: S&P Global Market Intelligence, 30-day average

[5] Source: S&P Global Market Intelligence, 30-day average

[6] Source: Kroll Cost of Capital Navigator, Size Premia Deciles as of December 31, 2024

FLOTATION COST ADJUSTMENT

Company	Date	[1] Shares Issued (000)	[2] Offering Price	[3] Under-writing Discount	[4] Offering Expense (000)	[5] Net Proceeds Per Share	[6] Total Flotation Costs (000)	[7] Gross Equity Issue Before Costs (000)	[8] Net Proceeds (000)	[9] Flotation Cost Percentage
Alliant Energy Corporation	11/14/2019	4,275	$ 52.63	$ 0.40	$ 500	$ 52.12	$ 2,189	$ 225,000	$ 222,811	0.97%
Alliant Energy Corporation	12/13/2018	8,359	$ 44.85	$ 0.52	$ 1,000	$ 44.21	$ 5,347	$ 374,900	$ 369,553	1.43%
Ameren Corporation	5/12/2025	5,550	$ 94.00	$ 2.12	$ 425	$ 91.81	$ 12,164	$ 521,739	$ 509,575	2.33%
Ameren Corporation	8/5/2019	7,549	$ 74.30	$ 0.12	$ 750	$ 74.08	$ 1,656	$ 560,906	$ 559,250	0.30%
American Electric Power Company, Inc.	4/1/2009	69,000	$ 24.50	$ 0.74	$ 400	$ 23.76	$ 51,115	$ 1,690,500	$ 1,639,385	3.02%
American Electric Power Company, Inc.	2/27/2003	56,000	$ 20.95	$ 0.63	$ 550	$ 20.31	$ 35,746	$ 1,173,200	$ 1,137,454	3.05%
Avista Corporation	12/12/2006	3,163	$ 25.05	$ 0.48	$ 300	$ 24.48	$ 1,818	$ 79,221	$ 77,403	2.29%
CenterPoint Energy, Inc.	5/27/2025	21,622	$ 37.00	$ 0.74	$ 700	$ 36.23	$ 16,700	$ 800,000	$ 783,300	2.09%
CenterPoint Energy, Inc.	8/7/2024	9,754	$ 25.63	$ 0.27	$ 400	$ 25.32	$ 3,034	$ 250,000	$ 246,966	1.21%
CMS Energy Corporation	3/30/2005	23,000	$ 12.25	$ 0.43	$ 325	$ 11.81	$ 10,187	$ 281,750	$ 271,563	3.62%
CMS Energy Corporation	10/7/2004	32,775	$ 9.10	$ 0.32	$ 325	$ 8.77	$ 10,764	$ 298,253	$ 287,489	3.61%
Consolidated Edison, Inc.	3/4/2025	6,300	$ 102.15	$ 1.93	$ 400	$ 100.16	$ 12,559	$ 643,545	$ 630,986	1.95%
Consolidated Edison, Inc.	12/3/2024	7,000	$ 97.53	$ 0.87	$ 450	$ 96.60	$ 6,540	$ 682,710	$ 676,170	0.96%
Dominion Energy, Inc.	3/27/2018	22,100	$ 67.33	$ 1.89	$ 350	$ 65.42	$ 42,212	$ 1,487,900	$ 1,445,688	2.84%
Dominion Energy, Inc.	4/4/2016	10,200	$ 74.16	$ 0.42	$ 200	$ 73.72	$ 4,484	$ 756,432	$ 751,948	0.59%
DTE Energy Company	10/30/2019	26,000	$ 50.00	$ 1.25	$ 2,100	$ 48.67	$ 34,600	$ 1,300,000	$ 1,265,400	2.66%
DTE Energy Company	10/30/2019	2,760	$ 126.00	$ 3.15	$ 300	$ 122.74	$ 8,994	$ 347,760	$ 338,766	2.59%
Duke Energy Corporation	3/2/2016	10,638	$ 72.00	$ 2.16	$ 400	$ 69.80	$ 23,377	$ 765,900	$ 742,523	3.05%
Entergy Corporation	3/17/2025	15,569	$ 83.50	$ 1.63	$ 850	$ 81.82	$ 26,200	$ 1,300,000	$ 1,273,800	2.02%
Entergy Corporation	6/6/2018	13,289	$ 75.25	$ 0.80	$ 650	$ 74.40	$ 11,281	$ 1,000,000	$ 988,719	1.13%
Evergy, Inc.	9/27/2016	60,490	$ 26.45	$ 0.79	$ 500	$ 25.65	$ 48,499	$ 1,599,961	$ 1,551,462	3.03%
Evergy, Inc.	9/24/2013	11,500	$ 14.00	$ 0.49	$ 500	$ 13.47	$ 6,135	$ 161,000	$ 154,865	3.81%
Eversource Energy	611/2020	6,000	$ 86.26	$ 1.35	$ 600	$ 84.81	$ 8,700	$ 517,560	$ 508,860	1.68%
Eversource Energy	5/30/2019	17,940	$ 72.50	$ 1.02	$ 615	$ 71.45	$ 18,914	$ 1,300,650	$ 1,281,736	1.45%
Exelon Corporation	8/4/2022	12,995	$ 43.32	$ 0.99	$ 900	$ 42.26	$ 13,765	$ 562,943	$ 549,178	2.45%
Exelon Corporation	6/10/2014	57,500	$ 35.00	$ 1.05	$ 600	$ 33.94	$ 60,975	$ 2,012,500	$ 1,951,525	3.03%
FirstEnergy Corp	9/12/2003	32,200	$ 30.00	$ 0.98	$ 423	$ 29.01	$ 31,818	$ 966,000	$ 934,182	3.29%
IDACORP, Inc.	5/8/2025	4,505	$ 111.00	$ 3.33	$ 350	$ 107.59	$ 15,350	$ 500,000	$ 484,650	3.07%
IDACORP, Inc.	11/7/2023	3,222	$ 92.80	$ 2.78	$ 275	$ 89.93	$ 9,232	$ 299,000	$ 289,768	3.09%
NorthWestern Energy Group	11/15/2021	6,986	$ 53.50	$ 1.61	$ 900	$ 51.77	$ 12,113	$ 373,750	$ 361,638	3.24%
NorthWestern Energy Group	11/4/2014	7,767	$ 51.50	$ 1.80	$ 1,000	$ 49.57	$ 15,000	$ 399,995	$ 384,996	3.75%
OGE Energy Corp.	8/21/2003	5,324	$ 21.60	$ 0.79	$ 325	$ 20.75	$ 4,531	$ 115,000	$ 110,469	3.94%
Public Service Enterprise Group Incorporated	9/30/2003	9,488	$ 41.75	$ 1.25	$ 350	$ 40.46	$ 12,233	$ 396,103	$ 383,870	3.09%
Public Service Enterprise Group Incorporated	11/11/2002	17,250	$ 26.55	$ 0.86	$ 350	$ 25.67	$ 15,235	$ 457,988	$ 442,753	3.33%
Pinnacle West Capital Corporation	2/28/2024	11,241	$ 66.50	$ 2.00	$ 550	$ 64.46	$ 22,975	$ 747,500	$ 724,525	3.07%
Pinnacle West Capital Corporation	4/8/2010	6,900	$ 38.00	$ 1.33	$ 190	$ 36.64	$ 9,367	$ 262,200	$ 252,833	3.57%
Portland General Electric Company	10/25/2022	11,615	$ 43.00	$ 1.24	$ 500	$ 41.72	$ 14,859	$ 499,445	$ 484,586	2.98%
Portland General Electric Company	6/11/2013	12,765	$ 29.50	$ 0.96	$ 600	$ 28.49	$ 12,839	$ 376,568	$ 363,728	3.41%
Southern Company	8/16/2016	32,500	$ 49.30	$ 1.66	$ 557	$ 47.62	$ 54,507	$ 1,602,250	$ 1,547,743	3.40%
Southern Company	5/5/2016	18,300	$ 48.60	$ 2.02	$ 395	$ 46.56	$ 37,361	$ 889,380	$ 852,019	4.20%
Xcel Energy Inc.	11/4/2024	21,069	$ 65.50	$ 1.06	$ 1,200	$ 64.38	$ 23,626	$ 1,380,000	$ 1,356,374	1.71%
Xcel Energy Inc.	10/30/2019	11,845	$ 63.32	$ 0.63	$ 650	$ 62.64	$ 8,112	$ 750,025	$ 741,913	1.08%
							$ 777,111	$ 30,709,533	$ 29,932,422	2.53%

Notes

[1] - [3] Source: S&P Capital IQ; Two most recent equity issuances of each company in the proxy group, excluding issuances without gross underwriting discount
[4] Source: Company Prospectus Supplements
[5] Equals Col. [8] / Col. [1]
[6] Equals (Col. [1] x Col. [3]) + Col. [4]
[7] Equals Col. [1] x Col. [2]
[8] Equals Col. [7] - Col. [6]
[9] Equals Col. [6] / Col. [7]

The flotation adjustment is derived by dividing the dividend yield by 1 − F (where F = flotation costs expressed in percentage terms), or by 0.9748, and adding that result to the constant growth rate to determine the cost of equity. Using the formulas shown previously in my testimony, the Constant Growth DCF calculation is modified as follows to accommodate an adjustment for flotation costs:

FLOTATION COST ADJUSTMENT

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Expected Dividend Yield	Expected Div. Yield Adj. for Flotation Costs	Zacks Earnings Growth	S&P Capital IQ Earnings Growth	Value Line Earnings Growth	Average Earnings Growth	DCF	Flotation Adjusted DCF
Alliant Energy Corporation	LNT	$2.03	$61.22	3.32%	3.42%	3.51%	6.60%	6.64%	6.00%	6.41%	9.84%	9.92%
Ameren Corporation	AEE	$2.84	$96.16	2.95%	3.05%	3.13%	7.00%	7.00%	6.50%	6.83%	9.89%	9.97%
American Electric Power Company, Inc.	AEP	$3.72	$102.48	3.63%	3.75%	3.85%	6.40%	6.90%	6.50%	6.60%	10.35%	10.45%
Avista Corporation	AVA	$1.96	$37.97	5.16%	5.31%	5.45%	6.10%	5.50%	5.50%	5.70%	11.01%	11.15%
CenterPoint Energy, Inc.	CNP	$0.88	$36.75	2.39%	2.48%	2.55%	7.80%	7.99%	6.50%	7.43%	9.91%	9.98%
CMS Energy Corporation	CMS	$2.17	$69.90	3.10%	3.21%	3.29%	7.80%	7.00%	5.50%	6.77%	9.98%	10.06%
Consolidated Edison, Inc.	ED	$3.40	$102.33	3.32%	3.42%	3.51%	5.60%	6.20%	6.00%	5.93%	9.35%	9.44%
Dominion Energy, Inc.	D	$2.67	$55.83	4.78%	4.96%	5.09%	N/A	9.20%	6.00%	7.60%	12.56%	12.69%
DTE Energy Company	DTE	$4.36	$134.55	3.24%	3.34%	3.43%	7.60%	7.15%	4.50%	6.42%	9.76%	9.85%
Duke Energy Corporation	DUK	$4.18	$116.25	3.60%	3.71%	3.80%	6.30%	6.40%	6.00%	6.23%	9.94%	10.04%
Entergy Corporation	ETR	$2.40	$82.36	2.91%	3.02%	3.10%	9.50%	8.88%	3.00%	7.13%	10.14%	10.22%
Eversource Energy	ES	$3.01	$64.19	4.69%	4.82%	4.94%	5.70%	5.50%	5.50%	5.57%	10.39%	10.51%
Exelon Corporation	EXC	$1.60	$43.22	3.70%	3.82%	3.92%	6.40%	6.13%	NMF	6.27%	10.08%	10.18%
FirstEnergy Corporation	FE	$1.78	$40.92	4.35%	4.48%	4.60%	6.40%	7.00%	4.50%	5.97%	10.45%	10.56%
Evergy, Inc.	EVRG	$2.67	$67.00	3.99%	4.11%	4.22%	5.70%	5.71%	7.50%	6.30%	10.41%	10.52%
IDACORP, Inc.	IDA	$3.44	$115.46	2.98%	3.09%	3.17%	8.10%	8.70%	6.00%	7.60%	10.69%	10.77%
NextEra Energy, Inc.	NEE	$2.27	$71.26	3.18%	3.31%	3.39%	7.70%	7.57%	8.50%	7.92%	11.23%	11.32%
NorthWestern Energy Group, Inc.	NWE	$2.64	$53.15	4.97%	5.11%	5.24%	6.90%	6.00%	4.50%	5.80%	10.91%	11.04%
OGE Energy Corporation	OGE	$1.69	$44.17	3.81%	3.94%	4.04%	6.30%	6.50%	6.50%	6.43%	10.37%	10.47%
Pinnacle West Capital Corporation	PNW	$3.58	$90.03	3.98%	4.06%	4.17%	2.10%	5.70%	5.00%	4.27%	8.33%	8.43%
Portland General Electric Company	POR	$2.10	$41.37	5.08%	5.20%	5.33%	3.30%	4.50%	6.50%	4.77%	9.96%	10.10%
Public Service Enterprise Group Inc.	PEG	$2.52	$80.81	3.12%	3.22%	3.31%	7.00%	6.10%	7.00%	6.70%	9.92%	10.01%
Southern Company	SO	$2.96	$89.56	3.30%	3.41%	3.50%	6.50%	6.57%	6.50%	6.52%	9.94%	10.03%
Xcel Energy Inc.	XEL	$2.28	$68.78	3.31%	3.44%	3.53%	7.50%	7.75%	7.00%	7.42%	10.85%	10.94%
MEAN											10.26%	10.36%
											[12]	0.10%

Notes:
[1] Source: Bloomberg Professional
[2] Source: Bloomberg Professional, equals 30-day average as of June 30, 2025
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [9])
[5] Equals [4] / (1 − Flotation Cost)
[6] Source: Zacks Earnings Growth
[7] Source: S&P Capital IQ
[8] Source: Value Line
[9] Equals Average ([6], [7], [8])
[10] Equals [4] + [9]
[11] Equals [5] + [9]
[12] Equals Average of [11] − Average of [10]

CAPITAL STRUCTURE ANALYSIS

COMMON EQUITY RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	Average
Alliant Energy Corporation	LNT	52.71%	52.10%	52.60%	52.47%
Ameren Corporation	AEE	53.52%	53.94%	53.66%	53.70%
American Electric Power Company, Inc.	AEP	48.58%	48.45%	48.56%	48.53%
Avista Corporation	AVA	50.45%	50.24%	51.06%	50.58%
CenterPoint Energy, Inc.	CNP	46.23%	46.20%	46.73%	46.39%
CMS Energy Corporation	CMS	48.71%	49.10%	49.78%	49.19%
Consolidated Edison, Inc.	ED	45.95%	47.50%	46.73%	46.73%
Dominion Energy, Inc.	D	53.40%	55.08%	52.25%	53.58%
DTE Energy Company	DTE	49.79%	49.72%	50.41%	49.97%
Duke Energy Corporation	DUK	53.08%	52.87%	53.04%	53.00%
Entergy Corporation	ETR	51.30%	51.96%	47.65%	50.30%
Eversource Energy	ES	56.69%	57.02%	56.45%	56.72%
Exelon Corporation	EXC	52.89%	53.27%	53.42%	53.19%
FirstEnergy Corporation	FE	58.94%	54.19%	55.52%	56.22%
Evergy, Inc.	EVRG	59.43%	58.84%	60.20%	59.49%
IDACORP, Inc.	IDA	49.95%	49.42%	54.37%	51.24%
NextEra Energy, Inc.	NEE	59.98%	58.67%	63.14%	60.60%
NorthWestern Energy Group, Inc.	NWE	50.08%	49.89%	50.34%	50.10%
OGE Energy Corporation	OGE	53.25%	53.53%	55.65%	54.14%
Pinnacle West Capital Corporation	PNW	52.22%	49.56%	50.25%	50.68%
Portland General Electric Company	POR	45.57%	45.37%	43.24%	44.73%
Public Service Enterprise Group Inc.	PEG	55.03%	55.40%	55.16%	55.20%
Southern Company	SO	55.54%	54.82%	54.58%	54.98%
Xcel Energy Inc.	XEL	54.24%	54.47%	54.84%	54.52%
Proxy Group					
MEAN		52.40%	52.15%	52.48%	52.34%
MEDIAN		52.80%	52.48%	52.82%	52.73%
LOW		45.57%	45.37%	43.24%	44.73%
HIGH		59.98%	58.84%	63.14%	60.60%

COMMON EQUITY RATIO - UTILITY OPERATING COMPANIES [2]

Company Name	Ticker	2024	2023	2022	Average
Interstate Power and Light Company	LNT	51.73%	49.74%	50.55%	50.67%
Wisconsin Power and Light Company	LNT	53.82%	54.77%	55.03%	54.54%
Ameren Illinois Company	AEE	55.36%	56.21%	55.63%	55.73%
Union Electric Company	AEE	51.92%	51.87%	51.88%	51.89%
AEP Texas Inc.	AEP	43.47%	45.69%	42.07%	43.74%
Appalachian Power Company	AEP	50.26%	48.44%	47.76%	48.82%
Indiana Michigan Power Company	AEP	50.18%	48.32%	49.29%	49.26%
Kentucky Power Company	AEP	44.93%	42.26%	43.82%	43.67%
Kingsport Power Company	AEP	52.99%	51.12%	53.89%	52.67%
Ohio Power Company	AEP	50.95%	51.30%	50.79%	51.01%
Public Service Company of Oklahoma	AEP	48.32%	51.75%	55.70%	51.92%
Southwestern Electric Power Company	AEP	51.55%	50.68%	52.54%	51.59%
Wheeling Power Company	AEP	44.66%	39.99%	49.14%	44.60%
Alaska Electric Light and Power Company	AVA	63.01%	62.52%	60.89%	62.14%
Avista Corporation	AVA	49.96%	49.74%	50.65%	50.12%
CenterPoint Energy Houston Electric, LLC	CNP	44.52%	44.46%	44.55%	44.51%
Southern Indiana Gas and Electric Company	CNP	55.93%	55.66%	56.48%	56.02%
Consumers Energy Company	CMS	48.71%	49.10%	49.78%	49.19%
Consolidated Edison Company of New York, Inc.	ED	45.86%	47.44%	46.75%	46.68%
Orange and Rockland Utilities, Inc.	ED	47.75%	48.57%	46.44%	47.59%
Dominion Energy South Carolina, Inc.	D	53.14%	52.63%	54.80%	53.52%
Virginia Electric and Power Company	D	53.46%	55.63%	51.62%	53.57%
DTE Electric Company	DTE	49.79%	49.72%	50.41%	49.97%
Duke Energy Carolinas, LLC	DUK	51.08%	52.00%	52.78%	51.95%
Duke Energy Florida, LLC	DUK	53.67%	51.31%	50.74%	51.91%
Duke Energy Indiana, LLC	DUK	53.41%	52.55%	52.06%	52.67%
Duke Energy Kentucky, Inc.	DUK	54.31%	61.54%	52.97%	56.27%
Duke Energy Ohio, Inc.	DUK	62.72%	64.39%	65.87%	64.32%
Duke Energy Progress, LLC	DUK	51.71%	50.72%	51.27%	51.23%
Entergy Arkansas, LLC	ETR	47.15%	45.08%	47.95%	46.73%
Entergy Louisiana, LLC	ETR	54.22%	55.45%	47.17%	52.28%
Entergy Mississippi, LLC	ETR	49.50%	49.32%	46.43%	48.42%
Entergy New Orleans, LLC	ETR	48.50%	54.37%	47.94%	50.27%
Entergy Texas, Inc.	ETR	49.74%	50.74%	49.99%	50.16%
NSTAR Electric Company	ES	57.43%	57.61%	56.13%	57.06%
Public Service Company of New Hampshire	ES	56.37%	56.16%	53.77%	55.43%
The Connecticut Light and Power Company	ES	56.06%	56.77%	57.70%	56.84%
Evergy Kansas Central, Inc.	EVRG	66.78%	65.11%	67.13%	66.34%
Evergy Metro, Inc.	EVRG	50.97%	52.00%	52.03%	51.67%
Evergy Missouri West, Inc.	EVRG	52.08%	56.02%	54.41%	54.17%
Westar Energy (KPL)	EVRG	57.12%	55.18%	58.03%	56.78%
Atlantic City Electric Company	EXC	50.02%	49.85%	50.08%	49.98%
Baltimore Gas and Electric Company	EXC	51.98%	54.21%	53.81%	53.33%
Commonwealth Edison Company	EXC	54.70%	54.95%	55.29%	54.98%
Delmarva Power & Light Company	EXC	50.28%	50.22%	50.33%	50.28%
PECO Energy Company	EXC	53.46%	53.10%	53.50%	53.35%
Potomac Electric Power Company	EXC	50.19%	50.10%	50.03%	50.11%
Jersey Central Power & Light Company	FE	67.97%	65.79%	64.86%	66.21%
FirstEnergy Pennsylvania Electric Company	FE	52.71%	N/A	N/A	52.71%
Metropolitan Edison Company	FE	N/A	49.86%	51.85%	50.86%
Monongahela Power Company	FE	53.58%	45.09%	49.23%	49.30%
Ohio Edison Company	FE	54.89%	57.90%	57.49%	56.76%
Pennsylvania Electric Company	FE	N/A	46.24%	50.97%	48.61%
Pennsylvania Power Company	FE	N/A	53.60%	49.28%	51.44%
The Cleveland Electric Illuminating Company	FE	67.19%	55.54%	55.10%	59.28%
The Potomac Edison Company	FE	51.72%	49.65%	53.39%	51.59%
The Toledo Edison Company	FE	55.44%	54.67%	57.09%	55.74%
West Penn Power Company	FE	N/A	50.03%	48.80%	49.41%
Idaho Power Company	IDA	49.95%	49.42%	54.37%	51.24%
Florida Power & Light Company	NEE	59.98%	58.67%	63.14%	60.60%
NorthWestern Corporation	NWE	50.08%	49.89%	50.34%	50.10%
Oklahoma Gas and Electric Company	OGE	53.25%	53.53%	55.65%	54.14%
Arizona Public Service Company	PNW	52.22%	49.56%	50.25%	50.68%
Portland General Electric Company	POR	45.57%	45.37%	43.24%	44.73%
Public Service Electric and Gas Company	PEG	55.03%	55.40%	55.16%	55.20%
Alabama Power Company	SO	53.88%	52.36%	52.22%	52.82%
Georgia Power Company	SO	56.53%	56.32%	56.05%	56.30%
Mississippi Power Company	SO	55.31%	55.01%	55.67%	55.33%
Northern States Power Company - Minnesota	XEL	53.37%	52.58%	52.79%	52.91%
Northern States Power Company - Wisconsin	XEL	53.23%	52.77%	53.45%	53.15%
Public Service Company of Colorado	XEL	55.21%	56.47%	57.18%	56.29%
Southwestern Public Service Company	XEL	54.17%	54.41%	54.30%	54.29%
Operating Company					
MEAN		52.90%	52.49%	52.67%	52.63%
MEDIAN		52.85%	52.00%	52.22%	51.94%
LOW		43.47%	39.99%	42.07%	43.67%
HIGH		67.97%	65.79%	67.13%	66.34%

Notes:

Sources: Operating Company FERC Form 1; S&P Capital IQ

[1] Ratios are weighted by actual common equity and total long-term debt of operating subsidiaries.

[2] Evergy Kansas South was removed because it is financed with more than 80% common equity. Rockland Electric was removed because it is financed with 100% common equity.

CAPITAL STRUCTURE ANALYSIS

LONG-TERM DEBT RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	Average
Alliant Energy Corporation	LNT	47.29%	47.90%	47.40%	47.53%
Ameren Corporation	AEE	46.48%	46.06%	46.34%	46.30%
American Electric Power Company, Inc.	AEP	51.42%	51.55%	51.44%	51.47%
Avista Corporation	AVA	49.55%	49.76%	48.94%	49.42%
CenterPoint Energy, Inc.	CNP	53.77%	53.80%	53.27%	53.61%
CMS Energy Corporation	CMS	51.29%	50.90%	50.22%	50.81%
Consolidated Edison, Inc.	ED	54.05%	52.50%	53.27%	53.27%
Dominion Energy, Inc.	D	46.60%	44.92%	47.75%	46.42%
DTE Energy Company	DTE	50.21%	50.28%	49.59%	50.03%
Duke Energy Corporation	DUK	46.92%	47.13%	46.96%	47.00%
Entergy Corporation	ETR	48.70%	48.04%	52.35%	49.70%
Eversource Energy	ES	43.31%	42.98%	43.55%	43.28%
Exelon Corporation	EXC	47.11%	46.73%	46.58%	46.81%
FirstEnergy Corporation	FE	41.06%	45.81%	44.48%	43.78%
Evergy, Inc.	EVRG	40.57%	41.16%	39.80%	40.51%
IDACORP, Inc.	IDA	50.05%	50.58%	45.63%	48.76%
NextEra Energy, Inc.	NEE	40.02%	41.33%	36.86%	39.40%
NorthWestern Energy Group, Inc.	NWE	49.92%	50.11%	49.66%	49.90%
OGE Energy Corporation	OGE	46.75%	46.47%	44.35%	45.86%
Pinnacle West Capital Corporation	PNW	47.78%	50.44%	49.75%	49.32%
Portland General Electric Company	POR	54.43%	54.63%	56.76%	55.27%
Public Service Enterprise Group Inc.	PEG	44.97%	44.60%	44.84%	44.80%
Southern Company	SO	44.46%	45.18%	45.42%	45.02%
Xcel Energy Inc.	XEL	45.76%	45.53%	45.16%	45.48%
Proxy Group					
MEAN		47.60%	47.85%	47.52%	47.66%
MEDIAN		47.20%	47.52%	47.18%	47.27%
LOW		40.02%	41.16%	36.86%	39.40%
HIGH		54.43%	54.63%	56.76%	55.27%

LONG-TERM DEBT RATIO - UTILITY OPERATING COMPANIES [2]

Company Name	Ticker	2024	2023	2022	Average
Interstate Power and Light Company	LNT	48.27%	50.26%	49.45%	49.33%
Wisconsin Power and Light Company	LNT	46.18%	45.23%	44.97%	45.46%
Ameren Illinois Company	AEE	44.64%	43.79%	44.37%	44.27%
Union Electric Company	AEE	48.08%	48.13%	48.12%	48.11%
AEP Texas Inc.	AEP	56.53%	54.31%	57.93%	56.26%
Appalachian Power Company	AEP	49.74%	51.56%	52.24%	51.18%
Indiana Michigan Power Company	AEP	49.82%	51.68%	50.71%	50.74%
Kentucky Power Company	AEP	55.07%	57.74%	56.18%	56.33%
Kingsport Power Company	AEP	47.01%	48.88%	46.11%	47.33%
Ohio Power Company	AEP	49.05%	48.70%	49.21%	48.99%
Public Service Company of Oklahoma	AEP	51.68%	48.25%	44.30%	48.08%
Southwestern Electric Power Company	AEP	48.45%	49.32%	47.46%	48.41%
Wheeling Power Company	AEP	55.34%	60.01%	50.86%	55.40%
Alaska Electric Light and Power Company	AVA	36.99%	37.48%	39.11%	37.86%
Avista Corporation	AVA	50.04%	50.26%	49.35%	49.88%
CenterPoint Energy Houston Electric, LLC	CNP	55.48%	55.54%	55.45%	55.49%
Southern Indiana Gas and Electric Company	CNP	44.07%	44.34%	43.52%	43.98%
Consumers Energy Company	CMS	51.29%	50.90%	50.22%	50.81%
Consolidated Edison Company of New York, Inc.	ED	54.14%	52.56%	53.25%	53.32%
Orange and Rockland Utilities, Inc.	ED	52.25%	51.43%	53.56%	52.41%
Dominion Energy South Carolina, Inc.	D	46.86%	47.37%	45.20%	46.48%
Virginia Electric and Power Company	D	46.54%	44.37%	48.38%	46.43%
DTE Electric Company	DTE	50.21%	50.28%	49.59%	50.03%
Duke Energy Carolinas, LLC	DUK	48.92%	48.00%	47.22%	48.05%
Duke Energy Florida, LLC	DUK	46.33%	48.69%	49.26%	48.09%
Duke Energy Indiana, LLC	DUK	46.59%	47.45%	47.94%	47.33%
Duke Energy Kentucky, Inc.	DUK	45.69%	38.46%	47.03%	43.73%
Duke Energy Ohio, Inc.	DUK	37.28%	35.61%	34.13%	35.68%
Duke Energy Progress, LLC	DUK	48.29%	49.28%	48.73%	48.77%
Entergy Arkansas, LLC	ETR	52.85%	54.92%	52.05%	53.27%
Entergy Louisiana, LLC	ETR	45.78%	44.55%	52.83%	47.72%
Entergy Mississippi, LLC	ETR	50.50%	50.68%	53.57%	51.58%
Entergy New Orleans, LLC	ETR	51.50%	45.63%	52.06%	49.73%
Entergy Texas, Inc.	ETR	50.26%	49.26%	50.01%	49.84%
NSTAR Electric Company	ES	42.57%	42.39%	43.87%	42.94%
Public Service Company of New Hampshire	ES	43.63%	43.84%	46.23%	44.57%
The Connecticut Light and Power Company	ES	43.94%	43.23%	42.30%	43.16%
Evergy Kansas Central, Inc.	EVRG	33.22%	34.89%	32.87%	33.66%
Evergy Metro, Inc.	EVRG	49.03%	48.00%	47.97%	48.33%
Evergy Missouri West, Inc.	EVRG	47.92%	43.98%	45.59%	45.83%
Westar Energy (KPL)	EVRG	42.88%	44.82%	41.97%	43.22%
Atlantic City Electric Company	EXC	49.98%	50.15%	49.92%	50.02%
Baltimore Gas and Electric Company	EXC	48.02%	45.79%	46.19%	46.67%
Commonwealth Edison Company	EXC	45.30%	45.05%	44.71%	45.02%
Delmarva Power & Light Company	EXC	49.72%	49.78%	49.67%	49.72%
PECO Energy Company	EXC	46.54%	46.90%	46.50%	46.65%
Potomac Electric Power Company	EXC	49.81%	49.90%	49.97%	49.89%
Jersey Central Power & Light Company	FE	32.03%	34.21%	35.14%	33.79%
FirstEnergy Pennsylvania Electric Company	FE	47.29%	N/A	N/A	47.29%
Metropolitan Edison Company	FE	N/A	50.14%	48.15%	49.14%
Monongahela Power Company	FE	46.42%	54.91%	50.77%	50.70%
Ohio Edison Company	FE	45.11%	42.10%	42.51%	43.24%
Pennsylvania Electric Company	FE	N/A	53.76%	49.03%	51.39%
Pennsylvania Power Company	FE	N/A	46.40%	50.72%	48.56%
The Cleveland Electric Illuminating Company	FE	32.81%	44.46%	44.90%	40.72%
The Potomac Edison Company	FE	48.28%	50.35%	46.61%	48.41%
The Toledo Edison Company	FE	44.56%	45.33%	42.91%	44.26%
West Penn Power Company	FE	N/A	49.97%	51.20%	50.59%
Idaho Power Company	IDA	50.05%	50.58%	45.63%	48.76%
Florida Power & Light Company	NEE	40.02%	41.33%	36.86%	39.40%
NorthWestern Corporation	NWE	49.92%	50.11%	49.66%	49.90%
Oklahoma Gas and Electric Company	OGE	46.75%	46.47%	44.35%	45.86%
Arizona Public Service Company	PNW	47.78%	50.44%	49.75%	49.32%
Portland General Electric Company	POR	54.43%	54.63%	56.76%	55.27%
Public Service Electric and Gas Company	PEG	44.97%	44.60%	44.84%	44.80%
Alabama Power Company	SO	46.12%	47.64%	47.78%	47.18%
Georgia Power Company	SO	43.47%	43.68%	43.95%	43.70%
Mississippi Power Company	SO	44.69%	44.99%	44.33%	44.67%
Northern States Power Company - Minnesota	XEL	46.63%	47.42%	47.21%	47.09%
Northern States Power Company - Wisconsin	XEL	46.77%	47.23%	46.55%	46.85%
Public Service Company of Colorado	XEL	44.79%	43.53%	42.82%	43.71%
Southwestern Public Service Company	XEL	45.83%	45.59%	45.70%	45.71%
Operating Company					
MEAN		47.10%	47.51%	47.33%	47.37%
MEDIAN		47.15%	48.00%	47.78%	48.06%
LOW		48.27%	50.26%	49.45%	49.33%
HIGH		56.53%	60.01%	57.93%	56.33%

Notes:

Sources: Operating Company FERC Form 1; S&P Capital IQ

[1] Ratios are weighted by actual common equity and total long-term debt of operating subsidiaries.

[2] Evergy Kansas South was removed because it is financed with more than 80% common equity. Rockland Electric was removed because it is financed with 100% common equity.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

Statement No. 11

Direct Testimony of John J. Spanos

Topics: Depreciation Service Lives

Dated: September 30, 2025

Q. Please state your name and address.

A. My name is John J. Spanos. My business address is 300 Sterling Parkway, Mechanicsburg, Pennsylvania, 17050 (formerly 207 Senate Avenue, Camp Hill, Pennsylvania, 17011).

Q. With what firm are you associated?

A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming").

Q How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since June 1986.

Q. What is your position in the firm?

A. I am President.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie Mellon University and a Master of Business Administration from York College of Pennsylvania.

Q. Are you a member of any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Have you taken the certification examination for depreciation professionals?

A. Yes, I passed the certification examination of the Society of Depreciation Professionals in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Q. Will you outline your experience in the field of depreciation?

A. I have over 39 years of depreciation experience which includes expert testimony in more than 500 cases before 47 regulatory commissions, including the Pennsylvania Public Utility Commission ("Commission"). These cases have included depreciation studies in the electric, gas, water, wastewater and pipeline industries. In addition to cases where I have submitted testimony, I have supervised over 900 other depreciation or valuation assignments. Please refer to Appendix A for my qualifications statement, which includes further information with respect to my work history, case experience, and leadership in the Society of Depreciation Professionals.

Q. What is the purpose of your testimony?

A. My testimony is in support of the depreciation studies conducted under my direction and supervision for the utility plant of PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you prepared exhibits presenting the results of your studies?

A. Yes. PPL Electric Exhibit JJS-1 presents the results of the depreciation study as of June 30, 2025. PPL Electric Exhibit JJS-2 presents the results of the depreciation study as of June 30, 2026. PPL Electric Exhibit JJS-3 presents the results of the depreciation study as of June 30, 2027. In addition, I am responsible for the responses to the following filing requirements pertaining to depreciation under Section 53.53(a)(1) of the Commission's regulations: V-A-2, V-A-3, V-B-1, V-B-2, V-C-1, V-D-1, V-D-2 and V-E-1 which present summaries of the study results as of the historic test year ("HTY") ending June 30, 2025, future test year ("FTY") ending June 30, 2026 and the fully projected future test year ("FPFTY") ending June 30, 2027.

Q. Please describe Exhibits JJS 1, JJS-2 and JJS-3.

A. PPL Electric Exhibit JJS-1, titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2025," includes the results of the depreciation study as related to the original cost as of June 30, 2025. The report also includes the detailed depreciation calculations. PPL Electric Exhibit JJS-2, titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2026," includes the results of the depreciation study as

related to the estimated original cost as of June 30, 2026. The report also includes explanatory text, statistics related to the estimation of service life, and the detailed depreciation calculations. PPL Electric Exhibit JJS-3, titled "2027 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2027," includes the results of the depreciation study as related to the estimated original cost as of June 30, 2027.

Q. What was the purpose of your depreciation study?

A. The purpose of the depreciation studies was to estimate the annual depreciation accruals related to utility plant in service for ratemaking purposes and, using Commission-approved procedures, to estimate the Company's book reserve as of June 30, 2025, June 30, 2026, and June 30, 2027.

Q. Is the Company's claim for annual depreciation in the current proceeding based on the same methods of depreciation as were used in its most recent electric base rate proceeding.

A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on the straight line, remaining life method of depreciation. For Accounts 391.20, 391.40, 393.00, 394.00, 394.20, 394.40, 394.60, 394.80, 395.00, 397.10, 397.20, 397.27, 397.30 and 398.00, the claim is based on the straight line, remaining life method of amortization. The annual amortization is based on amortization accounting which distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account.

Q. What group procedure is being used in this proceeding for depreciable accounts?

A. All depreciable accounts utilize the methods and procedures based on the straight line remaining life method, using remaining lives consistent with the average service life procedure.

Q. Please describe briefly the straight line remaining life method of depreciation that you used for depreciable property.

A. The straight line remaining life method of depreciation allocates the original cost less accumulated depreciation in equal amounts to each year of remaining service life.

Q. Please describe briefly the average service life procedure that you used in conjunction with the straight line remaining life method for plant.

A. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. Their average remaining life is a directly weighted average derived from the estimated survivor curve.

Q. Is the Company's claim for accrued depreciation in the current proceeding made on the same basis as has been used in its most recent electric base rate proceeding?

A. Yes. The current claim for accrued depreciation is the book reserve brought forward from the book reserve utilized by the Company in its last base rate proceeding and for its prior rate cases.

Q. How was the book reserve used in the calculation of annual depreciation?

A. The book reserve by account was allocated to vintages to determine original cost less accrued depreciation by vintage. The total annual accrual is the sum of the results of dividing the original costs less accrued depreciation by the vintage composite remaining lives.

Q. How was the book reserve as of June 30, 2026, estimated?

A. The book reserve as of June 30, 2026, by account, was projected by adding estimated accruals, salvage and the amortization of net salvage, and subtracting estimated retirements and cost of removal from the book reserve as of June 30, 2026. Annual accruals were estimated using the annual accrual rates calculated as of June 30, 2026. For most accounts, gross salvage and cost of removal were estimated by: (1) expressing actual gross salvage and cost of removal as a percent of retirements by account, for the most recent five-year period; and (2) applying those percents to the projected retirements by account. For the purpose of calculating the annual accruals, the projected book reserve by account was allocated to vintages based on calculated accrued depreciation as of June 30, 2026.

Q. Has a service life study of the Company's electric utility property been performed for this filing?

A. No, but the Company's most recent service life study was performed using data through 2021 because this Commission's regulations only require service life studies to be

prepared every 5 years. That 2021 service life study is the basis for the service lives I used to calculate annual accruals.

Q. Briefly outline the procedure used in performing the service life study.

A. The service life study consisted of assembling and compiling historical data from the records related to the electric utility plant of the Company; statistically analyzing such data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning Company practices and plans as they relate to plant operations; and interpreting the above data to form judgments of service life characteristics.

Iowa type survivor curves were used to describe the estimated survivor characteristics of the mass property groups. Individual service lives were used for major individual units of plant, such as large service centers and office buildings within Account 390.20. The life span concept was recognized by coordinating the lives of associated plant installed in subsequent years with the probable retirement date defined by the life estimated for the major unit.

Q. What statistical data were employed in the historical analyses performed for the purpose of estimating service life characteristics?

A. The data consisted of the entries made to record retirements and other transactions related to the electric plant through 2021. These entries were classified by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed. Types of transactions included in the data were plant

additions, retirements, transfers, and balances. In the presentation of service life statistics, only the significant exposure points that were utilized in determining survivor curves were plotted. This process is utilized to show my judgment in service life determinations.

Q. What was the source of these data?

A. They were assembled from Company records related to its utility plant in service.

Q. Were the methods used in the service life study the same as those used in other depreciation studies for electric utility plant presented before this Commission?

A. Yes. The methods are the same ones that have been presented previously for PPL Electric before the Commission.

Q. What approach did you use to estimate the lives of significant structures such as substation buildings, office buildings and service centers?

A. I used the life span technique to estimate the lives of significant structures. In this technique, the survivor characteristics of the structures are described by the use of interim survivor curves and estimated probable retirement dates. The interim survivor curve describes the rate of retirement related to the replacement of elements of the structure, such as plumbing, heating, doors, windows, roofs, etc. that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the structure by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of

interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation inasmuch as concurrent retirement of all years of installation will occur when the structure is retired.

Q. Has your firm used this approach in other proceedings before this Commission?

A. Yes, we have used the life span technique on many occasions before the Commission.

Q. What are the bases for the probable retirement years that you have estimated for each structure?

A. The bases for the estimates of probable retirement years are life spans for each structure that are based on judgment and incorporate consideration of the age, use, size, nature of construction, management outlook and typical life spans experienced and used by other electric utilities for similar structures. Most of the life spans result in probable retirement years that are many years in the future. As a result, the retirement of these structures is not yet subject to specific management plans. Such plans would be premature. At the appropriate time, analysis of the economics of rehabilitation and continued use or retirement of the structure will be performed and the results incorporated in the estimation of the structure's life span.

Q. Are the factors considered in your estimates of service life presented in PPL Electric Exhibit JJS-2?

A. Yes. A discussion of the factors considered in the estimation of service lives is presented by account on pages III-3 through III-5 of PPL Electric Exhibit JJS-2.

Q. Please outline the contents of PPL Electric Exhibit JJS-2.

A. PPL Electric Exhibit JJS-2 is presented in eight parts. Part I, Introduction, sets forth the scope and basis of the study. Part II, Estimation of Survivor Curves, includes a description of the Iowa Curves and the formulation of the retirement rate method. Part III, Service Life Considerations, and Part IV, Calculation of Annual and Accrued Depreciation, include a description of the judgment utilized for life parameters and the explanation of depreciation procedures.

Part V, Results of Study, presents a description of the results and summaries of the depreciation calculations. Part VI, Service Life Statistics, presents the graphs and tables which relate to the service life study. Part VII, Detailed Depreciation Calculations, sets forth the detailed depreciation calculations by account. Part VIII, Experienced and Estimated Net Salvage, sets forth the recorded cost of removal and gross salvage for the period 2021 through June 30, 2025, and the estimated amounts for the six months ended December 31, 2025.

Table 1, pages V-4 through V-6, presents the estimated survivor curve, the original cost as of June 30, 2026, and the book reserve and calculated annual depreciation for each account or subaccount of Electric Plant. Table 2, pages V-7 and V-8, presents the bringforward to June 30, 2026, of the book depreciation reserve as of June 30, 2025. Table 3 on pages V-9 and V-10 sets forth the calculation of the annual accruals used in the bringforward. Table 4, page V-11, presents the experienced and estimated net salvage by account during the five-year period, 2021 through 2025.

The section beginning on page VI-1 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VII-2 presents the depreciation calculations related to original cost. The tabulations on pages VII-7 through VII-148 present the calculation of annual depreciation by vintage by account for each depreciable group of utility plant.

Q. Please outline the contents of PPL Electric Exhibit JJS-3.

A. PPL Electric Exhibit JJS-3 includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of June 30, 2027. The descriptions and explanations presented in PPL Electric Exhibit JJS-2 are also applicable to the depreciation calculations presented in PPL Electric Exhibit JJS-3. The graphs and tables related to service life presented in PPL Electric Exhibit JJS-2 also support the service life estimates used in PPL Electric Exhibit JJS-3 inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of June 30, 2027, are organized and presented in the same manner as those as of June 30, 2026.

Q. Please outline the contents of PPL Electric Exhibit JJS-1.

A. PPL Electric Exhibit JJS-1 includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of June 30, 2025. The descriptions and explanations presented in PPL Electric Exhibit JJS-2 are also applicable to the depreciation calculations presented in PPL Electric Exhibit JJS-1. The graphs and tables related to service life presented in PPL Electric Exhibit JJS-2 also

support the service life estimates used in PPL Electric Exhibit JJS-1, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of June 30, 2025, are organized and presented in the same manner as those as of June 30, 2026.

Q. Please use an example to illustrate the manner in which the study is presented in PPL Electric Exhibit JJS-2.

A. I will use Account 364.40, Poles, Towers and Fixtures - Poles, as my example; inasmuch as it is one of the larger depreciable groups and represents approximately 9 percent of the original cost of depreciable utility plant as of June 30, 2026.

The retirement rate method was used to analyze the survivor characteristics of this group. The life table for the 1912-2021 experience band is presented on pages VI-69 through VI-71 of PPL Electric Exhibit JJS-2. The life table, or original survivor curve, is plotted along with the estimated smooth survivor curve, the 55-R0.5, on page VI-68.

The calculation as of June 30, 2026, is presented on pages VII-65 through VII-67 of PPL Electric Exhibit JJS-2 and is based in part on the bringforward of the book reserve. The tabulation in PPL Electric Exhibit JJS-2 sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. The totals are brought forward to the table on page V-5 in PPL Electric Exhibit JJS-2.

Q. Do you believe PPL Electric Exhibit JJS-2 reflects the appropriate survivor curves for PPL Electric to be adopted in this proceeding?

A. Yes, I do. The methods and procedures utilized in the development of survivor curves are consistent with past practices for PPL Electric and Pennsylvania ratemaking regulations. The service life study was completed as of December 31, 2021.

Q. Do you believe that the annual depreciation rates and the related depreciation expense claims should be adopted in this proceeding?

A. Yes, I do. The depreciation rates and expense claims are based on appropriate survivor curves, and the depreciation procedures are the same as those utilized by PPL Electric in past filings before this Commission.

Q. In what manner is net salvage incorporated in the depreciation calculations?

A. As stated on page I-5 of PPL Electric Exhibit JJS-2, no adjustment for net salvage was made to the calculated annual depreciation amounts. The total calculated annual depreciation set forth on page I-5 of PPL Electric Exhibit JJS-1, page V-6 of PPL Electric Exhibit JJS-2 and on page I-5 of PPL Electric Exhibit JJS-3 should include an addition for the amortization of negative net salvage in accordance with the practice of this Commission. The amortization is based on experience during the period 2020 through 2024 for the calculation as of June 30, 2025, and on experience during the period 2021 through June 30, 2025, plus estimates for the last six months of 2025 for the calculation as of June 30, 2026.

The amortization for the June 30, 2027 calculation is based on experience during the period 2022 through June 30, 2025, plus estimates for the period July 2025 through December 2026. The amounts of the five-year amortizations are calculated in Table 2 on page I-6 of PPL Electric Exhibit JJS-1, in Table 4 on page V-8 of PPL Electric Exhibit JJS-2 and in Table 4 on page I-7 of PPL Electric Exhibit JJS-3.

Q. Are there new accounts or subaccounts established due to reclassification of assets related to FERC Order 898?

A. Yes. There are newly established subaccounts for Account 351.00, Account 363.00, 387.00 and Account 397.00. The assets in each of the accounts or subaccounts have depreciable lives or amortization periods consistent to what was established before the assets were reclassified to the new FERC Order 898 account numbering which went into effect in early 2025. These accounts are presented in Table 1 of each exhibit.

Q. Does this complete your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-1
JURISDICTIONAL AND RETAIL COST ALLOCATION STUDIES
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027
Witness: Bickey Rimal

Docket No. R-2025-3057164

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-1

FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027
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PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027

SECTION I
PREFACE

Cost allocation studies are submitted in support of the direct testimony of Bickey Rimal and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit BR 1 presents results for the fully projected future test year ending June 30, 2027. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's Historical retail rate filings should be on a Pennsylvania jurisdictional basis only.

The study contained herein provides the assignment/allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes. This preface explains the general methodology utilized in the preparation of PPL Electric's study.

Total cost of providing service, broadly stated, is made up of the following generally recognized and accepted components:

1. Operation and maintenance expenses.
2. Depreciation and amortization expenses associated with the investment in utility facilities.
3. Taxes, including income taxes.
4. Return on net investment in utility facilities, materials and supplies, and other working capital requirements, collectively called measures of value or rate base.

Through a cost allocation study, total Company costs are allocated to residential, commercial, industrial, and other customer classes or groups. Comparing the costs to serve any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized return to the allocated rate base for the group results in the rate of return (expressed as a percentage), which can be compared with the system average rate of return and the rates of return realized from other classes of customers. This allows for a comparison across classes to determine the presence and extent of subsidization (i.e., when one class pays more than the cost to serve them and another pays less than their share of costs).

Overall costs of providing service are allocated to groups of customers on the basis of their distinctive service characteristics. One main service characteristic is the voltage level at which the electric service is rendered. PPL Electric's investment in utility property and the applicable operating costs must be broken down and reassembled into the following functional voltage level component categories:

1. High voltage transmission facilities which are necessary to serve all customer classes;

2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;

3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedule LP-4) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and

4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but which is not required to serve customers served at higher voltage levels.

PPL Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("FERC Accounts"), which has been adopted by this Commission. The FERC Accounts does not identify the costs in precisely the functional category groupings required for cost allocation purposes for all functions. Thus, a rearrangement of book data is required. Major examples of the steps in this process, which are detailed in Exhibit BR-2, are:

1. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment; and

2. Assignment of operation and maintenance expenses to categories based generally on plant investment assignments.

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. The four basic classification criteria for determining the share of component costs chargeable to particular customer groups are:

1. Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.

2. Customer costs. A substantial portion of system costs is not related to the

amount of service provided. Meter investment and meter reading costs are customer-related, as are customer service and customer accounting costs. In addition, a portion of a utility's investment in poles, line transformers, conductors, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of either the number of customers or the weighted number of customers in each class.

3. Direct assignment. In a few cases, the FERC System of Accounts makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand -related costs are allocated based on a class's maximum annual non-coincident peak demand. This approach recognizes that distribution facilities are sized to meet local area peaks.

Two steps are required in the assignment/allocation process. The total electric system costs are allocated or directly assigned between FERC jurisdictional customers and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are further allocated among the retail customer classes and related to the present and proposed revenues from those classes to determine the class rates of return on rate base.

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027

SECTION II
COST ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

SUMMARY OF RESULTS

The summaries contained in this section present the results of the detailed allocations of Pennsylvania jurisdictional costs at present and proposed rates for the fully projected future test period. The summaries consist of an array of customer class income statements and the relationships of class operating incomes (or returns) to the respective allocated measures of value or rate base. The relationship of each class rate of return to the total Pennsylvania jurisdictional rate of return is also presented.

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. The second part provides details regarding the mitigation approach implemented to limit large increases to certain classes.

The third part provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the account balances that are inputs to this section are directly from the PUC Jurisdiction Distribution columns within the Jurisdictional model as provided in Section III.

The functionalization, classification, and allocation that support the results provided in this section are detailed in Section IV.

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Rate Base									
1	Plant in Service	$ 10,202,106,912	$ 7,005,722,678	$ 104,140,952	$ 789,165,381	$ 1,440,103,762	$ 553,506,778	$ 9,340,520	$ 13,898,366	$ 286,228,475
2	Accumulated Reserve	3,256,103,387	2,271,494,370	31,508,737	261,675,377	427,608,560	149,842,953	5,174,038	4,385,098	104,414,255
3	Other Rate Base Items	(1,128,116,672)	(768,447,793)	(11,515,212)	(87,830,547)	(163,556,770)	(62,081,228)	(1,031,519)	(1,549,628)	(32,103,975)
4	Total Rate Base	$ 5,817,886,853	$ 3,965,780,515	$ 61,117,004	$ 439,659,457	$ 848,938,432	$ 341,582,597	$ 3,134,962	$ 7,963,640	$ 149,710,244
	Revenues at Current Rates									
5	Distribution	1,000,171,041	718,787,174	7,930,469	78,435,579	128,618,149	38,791,942	1,940,349	1,301,175	24,366,203
6	Late Payment Charges	15,305,520	11,428,698	83,895	1,363,531	1,785,597	542,576	81,961	19,262	-
7	Annualization	4,932,874	3,865,736	(91,936)	20,269	891,225	221,023	8,188	(5,140)	23,509
8	Other Operating Revenue	45,491,826	30,802,654	469,632	3,463,220	6,709,614	2,597,077	42,724	62,823	1,344,082
9	Total Revenues	$ 1,065,901,261	$ 764,884,262	$ 8,392,060	$ 83,282,600	$ 138,004,585	$ 42,152,618	$ 2,073,222	$ 1,378,120	$ 25,733,794
	Expenses at Current Rates									
10	Operations & Maintenance Expenses	431,615,335	329,111,981	3,845,319	35,349,251	42,390,547	14,392,196	239,249	500,583	5,786,208
11	Fuel and Purchased Power	323,299	109,363	1,777	14,232	63,371	45,253	88,467	271	565
12	Amortization Expense	-	-	-	-	-	-	-	-	-
13	Depreciation Expenses	289,596,134	205,925,991	2,740,210	24,146,853	35,557,779	12,041,284	704,194	399,166	8,080,655
14	Total Operations & Maintenance Expenses	$ 721,534,767	$ 535,147,336	$ 6,587,306	$ 59,510,337	$ 78,011,697	$ 26,478,733	$ 1,031,910	$ 900,021	$ 13,867,428
	Taxes									
15	Income Taxes	$ (35,645,802)	$ (28,090,991)	$ (801,429)	$ (3,699,396)	$ (876,150)	$ (2,294,462)	$ 178,466	$ (42,401)	$ (19,440)
16	Deferred Income Taxes	53,732,000	38,623,914	522,910	4,369,102	6,466,153	2,389,796	47,800	69,840	1,242,486
17	Investment Tax Credit	(15,000)	(10,147)	(155)	(1,141)	(2,217)	(860)	(14)	(21)	(444)
18	Taxes Other Than Income Taxes (excl. GRT)	12,974,000	9,557,906	122,826	1,083,527	1,411,083	506,474	11,354	16,412	264,417
19	Gross Receipts Tax	55,873,000	38,367,638	570,340	4,321,954	7,886,892	3,031,343	51,154	76,116	1,567,563
20	Total Taxes	$ 86,918,198	$ 58,448,319	$ 414,492	$ 6,074,046	$ 14,885,762	$ 3,632,291	$ 288,761	$ 119,946	$ 3,054,580
21	Current Operating Expenses	808,452,965	593,595,655	7,001,797	65,584,383	92,897,460	30,111,024	1,320,671	1,019,967	16,922,008
22	Current Operating Income	257,448,296	171,288,606	1,390,262	17,698,217	45,107,126	12,041,594	752,551	358,153	8,811,786
23	Return at Current Rates	4.43%	4.32%	2.27%	4.03%	5.31%	3.53%	24.01%	4.50%	5.89%
24	Index Rate of Return		0.98	0.51	0.91	1.20	0.80	5.42	1.02	1.33

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
			RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	INCOME TAX CALCS									
	Income Tax Calculations									
25	Operating Revenue	$ 1,065,901,261	$ 764,884,262	$ 8,392,060	$ 83,282,600	$ 138,004,585	$ 42,152,618	$ 2,073,222	$ 1,378,120	$ 25,733,794
26	Operating Expense	721,534,767	535,147,336	6,587,306	59,510,337	78,011,697	26,478,733	1,031,910	900,021	13,867,428
27	Gross Receipts Tax	55,873,000	38,367,638	570,340	4,321,954	7,886,892	3,031,343	51,154	76,116	1,567,563
28	Taxes Other Than Income Taxes (excl GRT)	12,974,000	9,557,906	122,826	1,083,527	1,411,083	506,474	11,354	16,412	264,417
29	Taxable Income Before Adjustments	275,519,494	181,811,382	1,111,588	18,366,782	50,694,912	12,136,068	978,803	385,571	10,034,387
30	Interest Expense	(129,738,877)	(88,436,905)	(1,362,909)	(9,804,406)	(18,931,327)	(7,617,292)	(69,910)	(177,589)	(3,338,538)
31	Other Adjustment to Taxable Income	(268,825,000)	(191,399,380)	(2,649,525)	(21,584,125)	(33,582,956)	(12,599,657)	(216,141)	(351,979)	(6,441,237)
32	Adjustment to Taxable Income	(398,563,877)	(279,836,286)	(4,012,434)	(31,388,531)	(52,514,283)	(20,216,949)	(286,051)	(529,568)	(9,779,775)
33	Taxable Net Income	$ (123,044,383)	$ (98,024,904)	$ (2,900,846)	$ (13,021,749)	$ (1,819,371)	$ (8,080,881)	$ 692,752	$ (143,997)	$ 254,612
	PA Income Tax Calculations									
34	Total Taxable Net Income	$ (123,044,383)	$ (98,024,904)	$ (2,900,846)	$ (13,021,749)	$ (1,819,371)	$ (8,080,881)	$ 692,752	$ (143,997)	$ 254,612
35	PA Special Deduction	(34,238,000)	(23,770,110)	(329,543)	(2,807,060)	(4,557,167)	(1,558,479)	(95,517)	(48,800)	(1,071,322)
36	PA Taxable Net Income	(157,282,383)	(121,795,014)	(3,230,389)	(15,828,809)	(6,376,538)	(9,639,361)	597,235	(192,797)	(816,709)
37	PA Income Tax	$ (11,274,027)	$ (8,730,287)	$ (231,555)	$ (1,134,612)	$ (457,071)	$ (690,951)	$ 42,810	$ (13,820)	$ (58,542)
	Federal Income Tax Calculations									
38	Total Taxable Net Income	$ (123,044,383)	$ (98,024,904)	$ (2,900,846)	$ (13,021,749)	$ (1,819,371)	$ (8,080,881)	$ 692,752	$ (143,997)	$ 254,612
39	Deduction - PA Income Tax	11,274,027	8,730,287	231,555	1,134,612	457,071	690,951	(42,810)	13,820	58,542
40	Federal Taxable Net Income before NOL	(111,770,356)	(89,294,617)	(2,669,291)	(11,887,137)	(1,362,300)	(7,389,930)	649,942	(130,177)	313,154
41	Federal Net Operating Loss	-	-	-	-	-	-	-	-	-
42	Federal Taxable Net Income after NOL	(111,770,356)	(89,294,617)	(2,669,291)	(11,887,137)	(1,362,300)	(7,389,930)	649,942	(130,177)	313,154
43	Federal Income Tax @ 21.00%	(23,471,775)	(18,751,870)	(560,551)	(2,496,299)	(286,083)	(1,551,885)	136,488	(27,337)	65,762
44	Federal Tax Credit	(900,000)	(608,835)	(9,323)	(68,485)	(132,995)	(51,625)	(831)	(1,244)	(26,661)
45	Federal Income Tax	$ (24,371,775)	$ (19,360,704)	$ (569,874)	$ (2,564,784)	$ (419,078)	$ (1,603,511)	$ 135,657	$ (28,581)	$ 39,102
46	Total Tax	$ (35,645,802)	$ (28,090,991)	$ (801,429)	$ (3,699,396)	$ (876,150)	$ (2,294,462)	$ 178,466	$ (42,401)	$ (19,440)

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Revenue Requirement at Equal Rates of Return at Proposed Rates									
47	Required Return	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%
48	Required Operating Income	$ 498,011,115	$ 339,470,812	$ 5,231,616	$ 37,634,850	$ 72,669,130	$ 29,239,470	$ 268,353	$ 681,688	$ 12,815,197
49	Operating Income (Deficiency)/Surplus	$ (240,562,819)	$ (168,182,206)	$ (3,841,353)	$ (19,936,632)	$ (27,562,004)	$ (17,197,876)	$ 484,198	$ (323,535)	$ (4,003,411)
	Expenses at Equal Rate of Return at Proposed Rates									
	Operations & Maintenance Expenses									
50	Distribution	438,589,598	335,226,711	3,874,407	35,650,123	42,790,100	14,490,569	241,450	503,213	5,813,025
51	Fuel and Purchased Power	323,299	109,363	1,777	14,232	63,371	45,253	88,467	271	565
52	Amortization Expense	-	-	-	-	-	-	-	-	-
53	Depreciation Expense	289,596,134	205,925,991	2,740,210	24,146,853	35,557,779	12,041,284	704,194	399,166	8,080,655
54	Total Operations & Maintenance Expenses	$ 728,509,030	$ 541,262,065	$ 6,616,394	$ 59,811,209	$ 78,411,250	$ 26,577,106	$ 1,034,111	$ 902,651	$ 13,894,245
	Taxes									
55	Income Taxes	52,068,543	33,558,863	534,518	3,443,494	9,214,451	3,731,033	26,481	73,464	1,486,239
56	DIT+ITC	53,717,000	38,613,767	522,755	4,367,961	6,463,936	2,388,935	47,786	69,819	1,242,041
57	Taxes Other Than Income Taxes	12,974,000	9,219,734	17,557	998,117	1,958,078	203,630	66,869	17,279	492,738
58	Gross Receipts Tax	76,893,015	53,140,123	890,176	6,033,329	10,307,030	4,474,611	14,885	103,885	1,928,976
59	Total Taxes	$ 195,652,559	$ 134,532,487	$ 1,965,006	$ 14,842,901	$ 27,943,495	$ 10,798,208	$ 156,021	$ 264,447	$ 5,149,994
60	Proposed Operating Expenses	$ 924,161,589	$ 675,794,552	$ 8,581,400	$ 74,654,110	$ 106,354,745	$ 37,375,314	$ 1,190,132	$ 1,167,097	$ 19,044,239
61	Proposed Operating Income	$ 498,011,115	$ 339,470,812	$ 5,231,616	$ 37,634,850	$ 72,669,130	$ 29,239,470	$ 268,353	$ 681,688	$ 12,815,197
62	Total Proposed Revenue Requirement at Equal Retur	$ 1,422,172,704	$ 1,015,265,364	$ 13,813,016	$ 112,288,960	$ 179,023,875	$ 66,614,784	$ 1,458,484	$ 1,848,785	$ 31,859,436
63	Revenue Increase	$ 356,271,443	$ 250,381,102	$ 5,420,956	$ 29,006,360	$ 41,019,290	$ 24,462,166	$ (614,738)	$ 470,665	$ 6,125,641
64	Less Late Payment Revenue	$ 15,305,520	$ 11,428,698	$ 83,895	$ 1,363,531	$ 1,785,597	$ 542,576	$ 81,961	$ 19,262	$ -
65	Less Annualization	4,932,874	3,865,736	(91,936)	20,269	891,225	221,023	8,188	(5,140)	23,509
66	Less Other Revenues	45,491,826	30,802,654	469,632	3,463,220	6,709,614	2,597,077	42,724	62,823	1,344,082
67	**Total Base Rate Revenues as Proposed**	**$ 1,356,442,484**	**$ 969,168,276**	**$ 13,351,425**	**$ 107,441,939**	**$ 169,637,439**	**$ 63,254,109**	**$ 1,325,612**	**$ 1,771,840**	**$ 30,491,845**
	INCREASE IN INCOME TAX AND GRT @ EQUAL RATES									
68	Revenue Increase at Proposed (Less Riders)	356,271,443	250,381,102	5,420,956	29,006,360	41,019,290	24,462,166	(614,738)	470,665	6,125,641
69	Less - Provision for Uncollectible Expense @ 1.67%	5,949,733	4,181,364	90,530	484,406	685,022	408,518	(10,266)	7,860	102,298
70	Gross Receipts Tax @ 5.90%	21,020,015	14,772,485	319,836	1,711,375	2,420,138	1,443,268	(36,270)	27,769	361,413
71	Commission Fees	1,024,530	698,295	10,713	77,804	149,342	59,540	615	1,403	26,817
72	Taxable Income for PA Corporate Tax	328,277,165	230,728,958	4,999,877	26,732,774	37,764,787	22,550,840	(568,817)	433,632	5,635,113
73	PA Income Tax @ 7.17%	23,767,267	16,704,777	361,991	1,935,453	2,734,171	1,632,681	(41,182)	31,395	407,982
74	Taxable Income for Federal Income Tax	304,509,898	214,024,181	4,637,886	24,797,321	35,030,617	20,918,159	(527,634)	402,237	5,227,131
75	Federal Income Tax @ 21.00%	63,947,079	44,945,078	973,956	5,207,437	7,356,430	4,392,813	(110,803)	84,470	1,097,697
76	Federal and State Tax Relating to Increase	$ 87,714,345	$ 61,649,855	$ 1,335,947	$ 7,142,890	$ 10,090,600	$ 6,025,494	$ (151,986)	$ 115,865	$ 1,505,680

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
			RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Mitigation									
77	Proposed Increase Post Apportionment	$ 356,271,443	$ 253,972,986	$ 4,140,564	$ 29,353,059	$ 41,763,670	$ 20,253,595	$ -	$ 476,699	$ 6,310,870
	Revenue Requirement at Proposed Mitigated Rates									
78	Total Base Rate Revenues as Proposed	$ 1,356,442,484	$ 972,760,160	$ 12,071,032	$ 107,788,638	$ 170,381,820	$ 59,045,537	$ 1,940,349	$ 1,777,874	$ 30,677,073
79	Other Revenues	65,730,220	46,097,088	461,591	4,847,021	9,386,436	3,360,676	132,873	76,945	1,367,591
80	Total Revenues as Proposed	$ 1,422,172,704	$ 1,018,857,248	$ 12,532,623	$ 112,635,659	$ 179,768,255	$ 62,406,213	$ 2,073,222	$ 1,854,819	$ 32,044,664
81	**Expenses (Excl. Taxes)**	$ 728,509,030	$ 541,262,065	$ 6,616,394	$ 59,811,209	$ 78,411,250	$ 26,577,106	$ 1,034,111	$ 902,651	$ 13,894,245
	Taxes									
82	Income Taxes	52,155,030	34,499,037	218,986	3,534,479	9,416,241	2,696,908	178,466	75,079	1,535,833
83	Taxes Other Than Income Taxes	66,691,000	47,621,579	615,855	5,345,622	8,378,096	2,840,871	78,385	86,742	1,723,850
84	Gross Receipts Tax	76,893,015	53,352,044	814,633	6,053,785	10,350,949	4,226,305	51,154	104,241	1,939,904
85	Total Taxes	$ 195,739,046	$ 135,472,660	$ 1,649,475	$ 14,933,886	$ 28,145,286	$ 9,764,084	$ 308,006	$ 266,061	$ 5,199,588
86	Operating Income as Proposed	$ 497,924,628	$ 342,122,523	$ 4,266,754	$ 37,890,564	$ 73,211,719	$ 26,065,024	$ 731,105	$ 686,107	$ 12,950,831
87	Return at Proposed Rates	8.56%	8.63%	6.98%	8.62%	8.62%	7.63%	23.32%	8.62%	8.65%
88	Index Rate of Return		1.01	0.82	1.01	1.01	0.89	2.72	1.01	1.01
	INCREASE IN INCOME TAX AND GRT @ PROPOSED RATES									
89	Revenue Increase at Proposed	$ 356,271,443	$ 253,972,986	$ 4,140,564	$ 29,353,059	$ 41,763,670	$ 20,253,595	$ -	$ 476,699	$ 6,310,870
90	Less - Provision for Uncollectible Expense @ 1.67%	$ 5,949,733	$ 4,241,349	$ 69,147	$ 490,196	$ 697,453	$ 338,235	$ -	$ 7,961	$ 105,392
91	Gross Receipts Tax @ 5.90%	$ 21,020,015	$ 14,984,406	$ 244,293	$ 1,731,830	$ 2,464,057	$ 1,194,962	$ -	$ 28,125	$ 372,341
92	PA Capital Stock Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93	Taxable Income for PA Corporate Tax	$ 329,301,694	$ 234,747,231	$ 3,827,123	$ 27,131,032	$ 38,602,160	$ 18,720,398	$ -	$ 440,613	$ 5,833,137
94	PA Income Tax @ 7.17%	$ 23,604,400	$ 16,826,721	$ 274,329	$ 1,944,757	$ 2,767,009	$ 1,341,881	$ -	$ 31,583	$ 418,120
95	Taxable Income for Federal Income Tax	$ 305,697,294	$ 217,920,510	$ 3,552,794	$ 25,186,275	$ 35,835,151	$ 17,378,517	$ -	$ 409,029	$ 5,415,017
96	Federal Income Tax @ 21.00%	$ 64,196,432	$ 45,763,307	$ 746,087	$ 5,289,118	$ 7,525,382	$ 3,649,488	$ -	$ 85,896	$ 1,137,154
97	Federal and State Tax Relating to Increase	$ 87,800,832	$ 62,590,028	$ 1,020,416	$ 7,233,875	$ 10,292,391	$ 4,991,370	$ -	$ 117,479	$ 1,555,274

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Functional Revenue Requirement at Equal Rate of Re									
	Deposits and Advances									
98	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
99	Customer	$ (271,829)	$ (81,409)	$ (514)	$ (62,869)	$ (119,862)	$ (4,604)	$ -	$ (601)	$ (1,969)
100	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
104	*Sub-total*	*$ (271,829)*	*$ (81,409)*	*$ (514)*	*$ (62,869)*	*$ (119,862)*	*$ (4,604)*	*$ -*	*$ (601)*	*$ (1,969)*
	Distribution Primary									
105	Demand	$ 424,491,547	$ 227,760,069	$ 5,554,261	$ 23,674,726	$ 102,728,119	$ 63,058,776	$ -	$ 701,112	$ 1,014,483
106	Customer	$ 279,761,987	$ 241,843,961	$ 2,163,454	$ 27,352,387	$ 7,553,856	$ 235,608	$ -	$ 276,656	$ 336,064
107	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
108	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
109	*Sub-total*	*$ 704,253,533*	*$ 469,604,030*	*$ 7,717,715*	*$ 51,027,113*	*$ 110,281,975*	*$ 63,294,384*	*$ -*	*$ 977,768*	*$ 1,350,547*
	Distribution Secondary									
110	Demand	$ 93,448,746	$ 58,887,557	$ 1,436,059	$ 6,121,120	$ 26,560,441	$ -	$ -	$ 181,273	$ 262,295
111	Customer	$ 84,454,225	$ 73,069,112	$ 653,652	$ 8,264,067	$ 2,282,271	$ -	$ -	$ 83,587	$ 101,536
112	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
113	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
114	*Sub-total*	*$ 177,902,971*	*$ 131,956,669*	*$ 2,089,710*	*$ 14,385,187*	*$ 28,842,713*	*$ -*	*$ -*	*$ 264,860*	*$ 363,832*
	Line Transformers									
115	Demand	$ 45,817,211	$ 28,872,122	$ 704,089	$ 3,001,139	$ 13,022,383	$ -	$ -	$ 88,877	$ 128,601
116	Customer	$ 26,929,846	$ 23,299,485	$ 208,429	$ 2,635,156	$ 727,746	$ -	$ -	$ 26,653	$ 32,377
117	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
118	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
119	*Sub-total*	*$ 72,747,057*	*$ 52,171,607*	*$ 912,518*	*$ 5,636,295*	*$ 13,750,129*	*$ -*	*$ -*	*$ 115,530*	*$ 160,978*

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			RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Services									
120	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
121	Customer	$ 94,899,745	$ 77,520,032	$ 693,468	$ 9,035,018	$ 7,559,842	$ -	$ -	$ 91,385	$ -
122	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
123	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
124	*Sub-total*	*$ 94,899,745*	*$ 77,520,032*	*$ 693,468*	*$ 9,035,018*	*$ 7,559,842*	*$ -*	*$ -*	*$ 91,385*	*$ -*
	Meters									
125	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
126	Customer	$ 58,426,166	$ 36,697,539	$ 367,782	$ 6,649,370	$ 10,401,403	$ 2,829,799	$ 1,333,525	$ 146,748	$ -
127	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
128	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
129	*Sub-total*	*$ 58,426,166*	*$ 36,697,539*	*$ 367,782*	*$ 6,649,370*	*$ 10,401,403*	*$ 2,829,799*	*$ 1,333,525*	*$ 146,748*	*$ -*
	Lighting									
130	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
131	Customer	$ 29,700,173	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 29,700,173
132	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
133	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
134	*Sub-total*	*$ 29,700,173*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 29,700,173*
	Meter Reading									
135	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
136	Customer	$ 10,573,877	$ 9,150,724	$ 81,859	$ 1,034,941	$ 285,818	$ 8,915	$ 1,153	$ 10,468	$ -
137	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
138	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
139	*Sub-total*	*$ 10,573,877*	*$ 9,150,724*	*$ 81,859*	*$ 1,034,941*	*$ 285,818*	*$ 8,915*	*$ 1,153*	*$ 10,468*	*$ -*
	Customer Service									
140	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
141	Customer	$ 110,412,214	$ 96,403,167	$ 754,751	$ 9,502,185	$ 3,319,581	$ 217,828	$ 15,311	$ 92,461	$ 106,929
142	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
143	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
144	*Sub-total*	*$ 110,412,214*	*$ 96,403,167*	*$ 754,751*	*$ 9,502,185*	*$ 3,319,581*	*$ 217,828*	*$ 15,311*	*$ 92,461*	*$ 106,929*

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
			RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Billing and Collections									
145	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
146	Customer	$ 163,205,499	$ 141,733,642	$ 1,193,950	$ 15,067,489	$ 4,638,905	$ 223,209	$ 20,029	$ 149,893	$ 178,380
147	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
148	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
149	*Sub-total*	*$ 163,205,499*	*$ 141,733,642*	*$ 1,193,950*	*$ 15,067,489*	*$ 4,638,905*	*$ 223,209*	*$ 20,029*	*$ 149,893*	*$ 178,380*
	Purchased Power									
150	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
151	Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
152	Fuel	$ 323,299	$ 109,363	$ 1,777	$ 14,232	$ 63,371	$ 45,253	$ 88,467	$ 271	$ 565
153	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
154	*Sub-total*	*$ 323,299*	*$ 109,363*	*$ 1,777*	*$ 14,232*	*$ 63,371*	*$ 45,253*	*$ 88,467*	*$ 271*	*$ 565*
	TOTAL									
155	Demand	$ 563,757,503	$ 315,519,748	$ 7,694,408	$ 32,796,985	$ 142,310,943	$ 63,058,776	$ -	$ 971,263	$ 1,405,380
156	Customer	$ 858,091,902	$ 699,636,253	$ 6,116,831	$ 79,477,742	$ 36,649,561	$ 3,510,755	$ 1,370,018	$ 877,251	$ 30,453,491
157	Fuel	$ 323,299	$ 109,363	$ 1,777	$ 14,232	$ 63,371	$ 45,253	$ 88,467	$ 271	$ 565
158	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
159	*Sub-total*	*$ 1,422,172,704*	*$ 1,015,265,364*	*$ 13,813,016*	*$ 112,288,960*	*$ 179,023,875*	*$ 66,614,784*	*$ 1,458,484*	*$ 1,848,785*	*$ 31,859,436*
160	***Total Revenue Requirement***	***$ 1,422,172,704***	***$ 1,015,265,364***	***$ 13,813,016***	***$ 112,288,960***	***$ 179,023,875***	***$ 66,614,784***	***$ 1,458,484***	***$ 1,848,785***	***$ 31,859,436***
161	CHECK	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Functional Revenue Requirement (Classification by Function)									
	Demand									
162	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
163	Distribution Primary	$ 424,491,547	$ 227,760,069	$ 5,554,261	$ 23,674,726	$ 102,728,119	$ 63,058,776	$ -	$ 701,112	$ 1,014,483
164	Distribution Secondary	$ 93,448,746	$ 58,887,557	$ 1,436,059	$ 6,121,120	$ 26,560,441	$ -	$ -	$ 181,273	$ 262,295
165	Line Transformers	$ 45,817,211	$ 28,872,122	$ 704,089	$ 3,001,139	$ 13,022,383	$ -	$ -	$ 88,877	$ 128,601
166	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
167	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
168	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
169	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
170	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
171	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
172	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
173	*Sub-total*	*$ 563,757,503*	*$ 315,519,748*	*$ 7,694,408*	*$ 32,796,985*	*$ 142,310,943*	*$ 63,058,776*	*$ -*	*$ 971,263*	*$ 1,405,380*
174	Zero-Check	-	-	-	-	-	-	-	-	-
	Customer									
175	Deposits and Advances	$ (271,829)	$ (81,409)	$ (514)	$ (62,869)	$ (119,862)	$ (4,604)	$ -	$ (601)	$ (1,969)
176	Distribution Primary	$ 279,761,987	$ 241,843,961	$ 2,163,454	$ 27,352,387	$ 7,553,856	$ 235,608	$ -	$ 276,656	$ 336,064
177	Distribution Secondary	$ 84,454,225	$ 73,069,112	$ 653,652	$ 8,264,067	$ 2,282,271	$ -	$ -	$ 83,587	$ 101,536
178	Line Transformers	$ 26,929,846	$ 23,299,485	$ 208,429	$ 2,635,156	$ 727,746	$ -	$ -	$ 26,653	$ 32,377
179	Services	$ 94,899,745	$ 77,520,032	$ 693,468	$ 9,035,018	$ 7,559,842	$ -	$ -	$ 91,385	$ -
180	Meters	$ 58,426,166	$ 36,697,539	$ 367,782	$ 6,649,370	$ 10,401,403	$ 2,829,799	$ 1,333,525	$ 146,748	$ -
181	Lighting	$ 29,700,173	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 29,700,173
182	Meter Reading	$ 10,573,877	$ 9,150,724	$ 81,859	$ 1,034,941	$ 285,818	$ 8,915	$ 1,153	$ 10,468	$ -
183	Customer Service	$ 110,412,214	$ 96,403,167	$ 754,751	$ 9,502,185	$ 3,319,581	$ 217,828	$ 15,311	$ 92,461	$ 106,929
184	Billing and Collections	$ 163,205,499	$ 141,733,642	$ 1,193,950	$ 15,067,489	$ 4,638,905	$ 223,209	$ 20,029	$ 149,893	$ 178,380
185	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
186	*Sub-total*	*$ 858,091,902*	*$ 699,636,253*	*$ 6,116,831*	*$ 79,477,742*	*$ 36,649,561*	*$ 3,510,755*	*$ 1,370,018*	*$ 877,251*	*$ 30,453,491*
187	Zero-Check	-	-	-	-	-	-	-	-	-
	Fuel									
188	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
189	Distribution Primary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
190	Distribution Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
191	Line Transformers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
192	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
193	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
194	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
195	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
196	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
197	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
198	Purchased Power	$ 323,299	$ 109,363	$ 1,777	$ 14,232	$ 63,371	$ 45,253	$ 88,467	$ 271	$ 565
199	*Sub-total*	*$ 323,299*	*$ 109,363*	*$ 1,777*	*$ 14,232*	*$ 63,371*	*$ 45,253*	*$ 88,467*	*$ 271*	*$ 565*
200	Zero-Check	-	-	-	-	-	-	-	-	-
	Total Revenue Requirement									
201	Demand	$ 563,757,503	$ 315,519,748	$ 7,694,408	$ 32,796,985	$ 142,310,943	$ 63,058,776	$ -	$ 971,263	$ 1,405,380
202	Customer	$ 858,091,902	$ 699,636,253	$ 6,116,831	$ 79,477,742	$ 36,649,561	$ 3,510,755	$ 1,370,018	$ 877,251	$ 30,453,491
203	Fuel	$ 323,299	$ 109,363	$ 1,777	$ 14,232	$ 63,371	$ 45,253	$ 88,467	$ 271	$ 565
204	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
205	**Total**	*$ 1,422,172,704*	*$ 1,015,265,364*	*$ 13,813,016*	*$ 112,288,960*	*$ 179,023,875*	*$ 66,614,784*	*$ 1,458,484*	*$ 1,848,785*	*$ 31,859,436*
	Zero-Check									

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
			RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Adjusted Revenue Requirement (Excluding Late Payment Revenue and Annualization)									
206	Ratio of Base Revenue to Total Revenue	95.38%	95.46%	96.66%	95.68%	94.76%	94.96%	90.89%	95.84%	95.71%
	Total Base Revenue Requirement									
207	Demand	$ 537,015,264	$ 301,193,896	$ 7,437,283	$ 31,381,283	$ 134,849,410	$ 59,877,499	$ -	$ 930,839	$ 1,345,053
208	Customer	$ 819,123,261	$ 667,869,982	$ 5,912,424	$ 76,047,038	$ 34,727,980	$ 3,333,640	$ 1,245,205	$ 840,740	$ 29,146,252
209	Fuel	$ 303,959	$ 104,398	$ 1,717	$ 13,618	$ 60,048	$ 42,970	$ 80,407	$ 260	$ 541
210	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
211	**Total**	*$ 1,356,442,484*	*$ 969,168,276*	*$ 13,351,425*	*$ 107,441,939*	*$ 169,637,439*	*$ 63,254,109*	*$ 1,325,612*	*$ 1,771,840*	*$ 30,491,845*
	Mitigated Revenue Requirement (Excluding Late Payment Revenue and Annualization)									
212	Ratio of Apportioned Base Revenue to Total Base Revenue	100.00%	100.37%	90.41%	100.32%	100.44%	93.35%	146.37%	100.34%	100.61%
	Total Base Revenue Requirement									
213	Demand	$ 534,138,725	$ 302,310,166	$ 6,724,053	$ 31,482,546	$ 135,441,139	$ 55,893,588	$ -	$ 934,010	$ 1,353,223
214	Customer	$ 821,964,838	$ 670,345,209	$ 5,345,427	$ 76,292,430	$ 34,880,369	$ 3,111,838	$ 1,822,655	$ 843,604	$ 29,323,306
215	Fuel	$ 338,921	$ 104,784	$ 1,553	$ 13,662	$ 60,312	$ 40,111	$ 117,695	$ 261	$ 544
216	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
217	**Total**	*$ 1,356,442,484*	*$ 972,760,160*	*$ 12,071,032*	*$ 107,788,638*	*$ 170,381,820*	*$ 59,045,537*	*$ 1,940,349*	*$ 1,777,874*	*$ 30,677,073*
218		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
	Units									
219	Bills	18,045,181	15,603,324	138,767	1,769,083	478,071	14,840	1,993	17,726	21,377
220	Billing Demand (kW)	48,977,538	0	0	9,138,797	25,219,929	14,316,117	70,926	231,768	0
221	kWh	42,775,651,426	14,215,929,792	230,938,030	1,850,048,292	8,237,505,852	6,032,075,326	12,100,437,658	35,291,555	73,424,921
	Unit Cost									
222	Customer Cost ($/Bill)		$ 62.34	$ 86.98	$ 43.13	$ 72.96	$ 209.70	$ 914.39	$ 47.59	$ 1,434.99
223	Demand Cost ($/kW)		$ -	$ -	$ 3.44	$ 5.37	$ 3.90	$ -	$ 4.03	$ -
224	Energy Cost ($/kWH)		$ 0.000007	$ 0.000007	$ 0.000007	$ 0.000007	$ 0.000007	$ 0.000010	$ 0.000007	$ 0.000007
	For non-demand billed customers, demand cost is shown under $/Bill									

Revenue Allocation

		Residential	Small C&I	Large Primary C&I	Large Transmission C&I
225					
226	Revenue Requirement	$ 984,831,192	$ 310,625,405	59,045,537	$ 1,940,349
227	Allocation (%)	72.60%	22.90%	4.35%	0.14%

Allocated Cost of Service Study
Revenue Allocation (Mitigation)
Fully Projected Future Test Year

							53.43%		
							1.5	Times System Increase (CAP)	
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**
Ln No.	Class		Current Base Rate Revenue	Proposed Base Rate Revenue at Equal Rates of Return	ACOSS Proposed Increase (Decrease) @ 8.56% ROR	ACOSS Rate Increase	Max if Increase capped at 1.5x System Increase	Classes Over Cap	Classes Under Cap
1	**System Total**	**System Total**	$ 1,000,171,041	$ 1,356,442,484	$ 356,271,443	35.62%			
2	**Residential**	**RS**	$ 718,787,174	$ 969,168,276	$ 250,381,102	34.83%	$ 384,059,325	$ -	$ 133,678,223
3	**Residential-Thermal Storage**	**RTS**	7,930,469	13,351,425	5,420,956	68.36%	4,237,375	(1,183,582)	-
4	**Small General Service - Sec. Voltage**	**GS-1**	78,435,579	107,441,939	29,006,360	36.98%	41,909,367	-	12,903,008
5	**Large General Service - Sec. Voltage**	**GS-3**	128,618,149	169,637,439	41,019,290	31.89%	68,722,706	-	27,703,416
6	**Large General Service - 12 KV**	**LP-4**	38,791,942	63,254,109	24,462,166	63.06%	20,727,147	(3,735,020)	-
7	**Large General Service - 69 KV or Higher**	**LP-5**	1,940,349	1,325,612	(614,738)	-31.68%	1,036,759	-	1,651,497
8	**Separate Meter General Space Heating Service**	**GH-2**	1,301,175	1,771,840	470,665	36.17%	695,239	-	224,574
9	**Street Lighting/Area Lighting**	**SL/AL**	24,366,203	30,491,845	6,125,641	25.14%	13,019,247	-	6,893,605
10							Total	$ (4,918,601)	$ 183,054,323

Mitigation Rules

1) Increase to any class capped at 1.5x System Increase
2) No Rate Reduction to any class

Allocated Cost of Service Study
Revenue Allocation (Mitigation)
Fully Projected Future Test Year

Ln No.	(A) Class	(B)	(J) Mitigation	(K) Interim Revised Increase (Decrease)	(L) Classes Under Cap	(M) Additional Mitigation	(N) Proposed Increase (Decrease) - Post Mitigation	(O) Rate Increase @ Proposed Rates	(P) Proposed Mitigated Revenue	(Q) ROR @ Proposed Increase	(R) Revenue to Cost Ratio	(S) Final % Increase Minus ACOSS % Increase
1	**System Total**	**System Total**					$ 356,271,443	35.62%	$ 1,356,442,484	8.56%	1.00	0.00%
2	**Residential**	**RS**	$ (3,591,884)	$ 253,972,986	$ 130,086,339		$ 253,972,986	35.33%	$ 972,760,160	8.63%	1.00	0.50%
3	**Residential-Thermal Storage**	**RTS**	1,183,582	4,237,375	-	96,811	4,140,564	52.21%	12,071,032	6.98%	0.90	-16.15%
4	**Small General Service - Sec. Voltage**	**GS-1**	(346,699)	29,353,059	12,556,309		29,353,059	37.42%	107,788,638	8.62%	1.00	0.44%
5	**Large General Service - Sec. Voltage**	**GS-3**	(744,380)	41,763,670	26,959,036		41,763,670	32.47%	170,381,820	8.62%	1.00	0.58%
6	**Large General Service - 12 KV**	**LP-4**	3,735,020	20,727,147	-	473,552	20,253,595	52.21%	59,045,537	7.63%	0.93	-10.85%
7	**Large General Service - 69 KV or Higher**	**LP-5**	(44,375)	(570,363)	1,607,122	(570,363)	-	0.00%	1,940,349	23.32%	1.46	31.68%
8	**Separate Meter General Space Heating Service**	**GH-2**	(6,034)	476,699	218,540		476,699	36.64%	1,777,874	8.62%	1.00	0.46%
9	**Street Lighting/Area Lighting**	**SL/AL**	(185,229)	6,310,870	6,708,377		6,310,870	25.90%	30,677,073	8.65%	1.01	0.76%
10			$ 0	$ 356,271,443		$ 0						

Mitigation Rules

1) Increase to any class capped at 1.5x System Increase
2) No Rate Reduction to any class

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
RATE BASE														
Plant-in Service														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295	LABOR	87,110	432,068	-	-	519,178		2,112	3,858	-	-	5,970
	Sub-total	***670,295***		***87,110***	***432,068***	***-***	***-***	***519,178***		***2,112***	***3,858***	***-***	***-***	***5,970***
	Distribution Plant													
360	LAND AND LAND RIGHTS	113,493,096	DPLT	31,910,024	44,866,129	-	-	76,776,153		773,630	402,049	-	-	1,175,680
361	STRUCTURES & IMPROVEMENTS	63,727,935	PRI_DEM	34,473,304	-	-	-	34,473,304		835,775	-	-	-	835,775
362	STATION EQUIPMENT	1,071,977,540	PRI_DEM	579,880,819	-	-	-	579,880,819		14,058,698	-	-	-	14,058,698
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	485,927,532	LABOR	63,149,785	313,226,117	-	-	376,375,902		1,531,011	2,796,826	-	-	4,327,837
364	POLES TOWERS & FIXTURES - PRI - DEMAND	537,975,079	PRI_DEM	291,014,893	-	-	-	291,014,893		7,055,399	-	-	-	7,055,399
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	840,388,740	PRI_CUST	-	726,748,375	-	-	726,748,375		-	6,463,299	-	-	6,463,299
364	POLES TOWERS & FIXTURES - SEC - DEMAND	100,896,363	SEC_DEM	63,925,839	-	-	-	63,925,839		1,549,826	-	-	-	1,549,826
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	402,471,412	SEC_CUST	-	348,334,278	-	-	348,334,278		-	3,097,893	-	-	3,097,893
365	OVERHEAD CONDUCTORS - PRI - DEMAND	764,864,095	PRI_DEM	413,749,357	-	-	-	413,749,357		10,030,988	-	-	-	10,030,988
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	628,932,106	PRI_CUST	-	543,885,662	-	-	543,885,662		-	4,837,019	-	-	4,837,019
365	OVERHEAD CONDUCTORS - SEC - DEMAND	436,593,319	SEC_DEM	276,616,452	-	-	-	276,616,452		6,706,322	-	-	-	6,706,322
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	116,846,029	SEC_CUST	-	101,128,865	-	-	101,128,865		-	899,384	-	-	899,384
366	UNDERGROUND CONDUIT - PRI - DEMAND	244,979,109	PRI_DEM	132,520,208	-	-	-	132,520,208		3,212,835	-	-	-	3,212,835
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	116,349,939	PRI_CUST	-	100,616,685	-	-	100,616,685		-	894,829	-	-	894,829
366	UNDERGROUND CONDUIT - SEC - DEMAND	11,950,350	SEC_DEM	7,571,493	-	-	-	7,571,493		183,564	-	-	-	183,564
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	4,614,402	SEC_CUST	-	3,993,711	-	-	3,993,711		-	35,518	-	-	35,518
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	644,919,075	PRI_DEM	348,865,706	-	-	-	348,865,706		8,457,941	-	-	-	8,457,941
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	306,296,709	PRI_CUST	-	264,878,174	-	-	264,878,174		-	2,355,680	-	-	2,355,680
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	31,459,861	SEC_DEM	19,932,314	-	-	-	19,932,314		483,241	-	-	-	483,241
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,147,632	SEC_CUST	-	10,513,633	-	-	10,513,633		-	93,502	-	-	93,502
368	LINE TRANSFORMERS - DEMAND	483,261,279	SEC_DEM	306,184,302	-	-	-	306,184,302		7,423,168	-	-	-	7,423,168
368	LINE TRANSFORMERS - CUSTOMER	285,488,986	SEC_CUST	-	247,087,363	-	-	247,087,363		-	2,197,459	-	-	2,197,459
369	SERVICES	846,971,069	SERV	-	692,782,045	-	-	692,782,045		-	6,161,221	-	-	6,161,221
370	METERS - DIST DIRECT	341,126,522	METERS	-	215,121,118	-	-	215,121,118		-	2,143,356	-	-	2,143,356
371	INSTALLATIONS ON CUST PREMISES	15,029,035	AREALGT	-	-	-	-	-		-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	STTRLGT	-	-	-	-	-		-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	621,595	STTRLGT	-	-	-	-	-		-	-	-	-	-
	Sub-total	***9,139,884,425***		***2,569,794,496***	***3,613,182,154***	***-***	***-***	***6,182,976,650***		***62,302,398***	***32,378,037***	***-***	***-***	***94,680,435***
	General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192	LABOR	137,956,358	684,270,492	-	-	822,226,850		3,344,630	6,109,917	-	-	9,454,547
	Sub-total	***1,061,552,192***		***137,956,358***	***684,270,492***	***-***	***-***	***822,226,850***		***3,344,630***	***6,109,917***	***-***	***-***	***9,454,547***
	TOTAL PLANT-IN-SERVICE	**10,202,106,912**		**2,707,837,963**	**4,297,884,715**	**-**	**-**	**7,005,722,678**		**65,649,140**	**38,491,812**	**-**	**-**	**104,140,952**

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No.	Account Description	Amount	Alloc. Factor	16 DEM	17 CUS	18 FUL	19 REV	20 TOTAL	23 DEM	24 CUS	25 FUL	26 REV	27 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
RATE BASE													
Plant-in Service													
	Intangible Plant												
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295	LABOR	9,077	50,030	-	-	59,107	38,541	17,924	-	-	56,464
	Sub-total	***670,295***		***9,077***	***50,030***	***-***	***-***	***59,107***	***38,541***	***17,924***	***-***	***-***	***56,464***
	Distribution Plant												
360	LAND AND LAND RIGHTS	113,493,096	DPLT	3,325,106	5,311,137	-	-	8,636,243	14,118,250	2,652,917	-	-	16,771,168
361	STRUCTURES & IMPROVEMENTS	63,727,935	PRI_DEM	3,592,207	-	-	-	3,592,207	15,252,346	-	-	-	15,252,346
362	STATION EQUIPMENT	1,071,977,540	PRI_DEM	60,425,070	-	-	-	60,425,070	256,562,092	-	-	-	256,562,092
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	485,927,532	LABOR	6,580,370	36,268,825	-	-	42,849,195	27,939,950	12,993,598	-	-	40,933,548
364	POLES TOWERS & FIXTURES - PRI - DEMAND	537,975,079	PRI_DEM	30,324,499	-	-	-	30,324,499	128,756,440	-	-	-	128,756,440
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	840,388,740	PRI_CUST	-	82,397,701	-	-	82,397,701	-	22,266,888	-	-	22,266,888
364	POLES TOWERS & FIXTURES - SEC - DEMAND	100,896,363	SEC_DEM	6,661,236	-	-	-	6,661,236	28,283,306	-	-	-	28,283,306
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	402,471,412	SEC_CUST	-	39,493,647	-	-	39,493,647	-	10,672,635	-	-	10,672,635
365	OVERHEAD CONDUCTORS - PRI - DEMAND	764,864,095	PRI_DEM	43,113,745	-	-	-	43,113,745	183,058,996	-	-	-	183,058,996
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	628,932,106	PRI_CUST	-	61,664,986	-	-	61,664,986	-	16,664,146	-	-	16,664,146
365	OVERHEAD CONDUCTORS - SEC - DEMAND	436,593,319	SEC_DEM	28,824,144	-	-	-	28,824,144	122,386,003	-	-	-	122,386,003
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	116,846,029	SEC_CUST	-	11,465,848	-	-	11,465,848	-	3,098,494	-	-	3,098,494
366	UNDERGROUND CONDUIT - PRI - DEMAND	244,979,109	PRI_DEM	13,808,946	-	-	-	13,808,946	58,632,155	-	-	-	58,632,155
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	116,349,939	PRI_CUST	-	11,407,777	-	-	11,407,777	-	3,082,801	-	-	3,082,801
366	UNDERGROUND CONDUIT - SEC - DEMAND	11,950,350	SEC_DEM	788,969	-	-	-	788,969	3,349,927	-	-	-	3,349,927
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	4,614,402	SEC_CUST	-	452,801	-	-	452,801	-	122,364	-	-	122,364
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	644,919,075	PRI_DEM	36,352,702	-	-	-	36,352,702	154,351,916	-	-	-	154,351,916
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	306,296,709	PRI_CUST	-	30,031,512	-	-	30,031,512	-	8,115,619	-	-	8,115,619
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	31,459,861	SEC_DEM	2,076,998	-	-	-	2,076,998	8,818,840	-	-	-	8,818,840
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,147,632	SEC_CUST	-	1,192,021	-	-	1,192,021	-	322,128	-	-	322,128
368	LINE TRANSFORMERS - DEMAND	483,261,279	SEC_DEM	31,905,190	-	-	-	31,905,190	135,467,983	-	-	-	135,467,983
368	LINE TRANSFORMERS - CUSTOMER	285,488,986	SEC_CUST	-	28,014,415	-	-	28,014,415	-	7,570,525	-	-	7,570,525
369	SERVICES	846,971,069	SERV	-	80,943,639	-	-	80,943,639	-	66,273,121	-	-	66,273,121
370	METERS - DIST DIRECT	341,126,522	METERS	-	39,074,881	-	-	39,074,881	-	59,810,857	-	-	59,810,857
371	INSTALLATIONS ON CUST PREMISES	15,029,035	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	621,595	STTRLGT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***9,139,884,425***		***267,779,184***	***427,719,189***	***-***	***-***	***695,498,373***	***1,136,978,206***	***213,646,093***	***-***	***-***	***1,350,624,299***
	General Plant												
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192	LABOR	14,375,407	79,232,495	-	-	93,607,902	61,037,321	28,385,678	-	-	89,422,999
	Sub-total	***1,061,552,192***		***14,375,407***	***79,232,495***	***-***	***-***	***93,607,902***	***61,037,321***	***28,385,678***	***-***	***-***	***89,422,999***
	TOTAL PLANT-IN-SERVICE	**10,202,106,912**		**282,163,667**	**507,001,714**	**-**	**-**	**789,165,381**	**1,198,054,067**	**242,049,695**	**-**	**-**	**1,440,103,762**

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No.	Account Description	Amount	Alloc. Factor	32 DEM	33 CUS	34 FUL	35 REV	36 TOTAL	39 DEM	40 CUS	41 FUL	42 REV	43 ~	44 ~	45 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5						
RATE BASE															
Plant-in Service															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295	LABOR	17,010	1,435	-	-	18,445	-	566	-	-	-	-	566
	Sub-total	***670,295***		***17,010***	***1,435***	***-***	***-***	***18,445***	***-***	***566***	***-***	***-***	***-***	***-***	***566***
	Distribution Plant														
360	LAND AND LAND RIGHTS	113,493,096	DPLT	6,273,864	236,258	-	-	6,510,122	-	104,844	-	-	-	-	104,844
361	STRUCTURES & IMPROVEMENTS	63,727,935	PRI_DEM	9,317,527	-	-	-	9,317,527	-	-	-	-	-	-	-
362	STATION EQUIPMENT	1,071,977,540	PRI_DEM	156,731,576	-	-	-	156,731,576	-	-	-	-	-	-	-
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	485,927,532	LABOR	12,331,571	1,040,218	-	-	13,371,788	-	410,411	-	-	-	-	410,411
364	POLES TOWERS & FIXTURES - PRI - DEMAND	537,975,079	PRI_DEM	78,656,202	-	-	-	78,656,202	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	840,388,740	PRI_CUST	-	691,176	-	-	691,176	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	100,896,363	SEC_DEM	-	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	402,471,412	SEC_CUST	-	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	764,864,095	PRI_DEM	111,829,167	-	-	-	111,829,167	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	628,932,106	PRI_CUST	-	517,264	-	-	517,264	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	436,593,319	SEC_DEM	-	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	116,846,029	SEC_CUST	-	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	244,979,109	PRI_DEM	35,817,879	-	-	-	35,817,879	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	116,349,939	PRI_CUST	-	95,692	-	-	95,692	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	11,950,350	SEC_DEM	-	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	4,614,402	SEC_CUST	-	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	644,919,075	PRI_DEM	94,292,258	-	-	-	94,292,258	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	306,296,709	PRI_CUST	-	251,913	-	-	251,913	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	31,459,861	SEC_DEM	-	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,147,632	SEC_CUST	-	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	483,261,279	SEC_DEM	-	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	285,488,986	SEC_CUST	-	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES	846,971,069	SERV	-	-	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	341,126,522	METERS	-	16,193,900	-	-	16,193,900	-	7,928,118	-	-	-	-	7,928,118
371	INSTALLATIONS ON CUST PREMISES	15,029,035	AREALGT	-	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	STTRLGT	-	-	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	621,595	STTRLGT	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***9,139,884,425***		***505,250,043***	***19,026,421***	***-***	***-***	***524,276,464***	***-***	***8,443,374***	***-***	***-***	***-***	***-***	***8,443,374***
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192	LABOR	26,939,420	2,272,449	-	-	29,211,868	-	896,580	-	-	-	-	896,580
	Sub-total	***1,061,552,192***		***26,939,420***	***2,272,449***	***-***	***-***	***29,211,868***	***-***	***896,580***	***-***	***-***	***-***	***-***	***896,580***
	TOTAL PLANT-IN-SERVICE	**10,202,106,912**		**532,206,473**	**21,300,305**	**-**	**-**	**553,506,778**	**-**	**9,340,520**	**-**	**-**	**-**	**-**	**9,340,520**

Allocated Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
RATE BASE																
Plant-in Service																
	Intangible Plant															
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295	LABOR		266	532	-	-	799		383	9,384	-	-	9,766	
	Sub-total	***670,295***			***266***	***532***	***-***	***-***	***799***		***383***	***9,384***	***-***	***-***	***9,766***	
	Distribution Plant															
360	LAND AND LAND RIGHTS	113,493,096	DPLT		97,549	59,318	-	-	156,867		140,135	3,221,885	-	-	3,362,020	
361	STRUCTURES & IMPROVEMENTS	63,727,935	PRI_DEM		105,385	-	-	-	105,385		151,392	-	-	-	151,392	
362	STATION EQUIPMENT	1,071,977,540	PRI_DEM		1,772,704	-	-	-	1,772,704		2,546,580	-	-	-	2,546,580	
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	485,927,532	LABOR		193,050	385,856	-	-	578,906		277,326	6,802,620	-	-	7,079,946	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	537,975,079	PRI_DEM		889,637	-	-	-	889,637		1,278,009	-	-	-	1,278,009	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	840,388,740	PRI_CUST		-	825,612	-	-	825,612		-	995,687	-	-	995,687	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	100,896,363	SEC_DEM		195,422	-	-	-	195,422		280,734	-	-	-	280,734	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	402,471,412	SEC_CUST		-	395,720	-	-	395,720		-	477,238	-	-	477,238	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	764,864,095	PRI_DEM		1,264,838	-	-	-	1,264,838		1,817,004	-	-	-	1,817,004	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	628,932,106	PRI_CUST		-	617,874	-	-	617,874		-	745,155	-	-	745,155	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	436,593,319	SEC_DEM		845,620	-	-	-	845,620		1,214,777	-	-	-	1,214,777	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	116,846,029	SEC_CUST		-	114,886	-	-	114,886		-	138,552	-	-	138,552	
366	UNDERGROUND CONDUIT - PRI - DEMAND	244,979,109	PRI_DEM		405,116	-	-	-	405,116		581,970	-	-	-	581,970	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	116,349,939	PRI_CUST		-	114,304	-	-	114,304		-	137,851	-	-	137,851	
366	UNDERGROUND CONDUIT - SEC - DEMAND	11,950,350	SEC_DEM		23,146	-	-	-	23,146		33,251	-	-	-	33,251	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	4,614,402	SEC_CUST		-	4,537	-	-	4,537		-	5,472	-	-	5,472	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	644,919,075	PRI_DEM		1,066,487	-	-	-	1,066,487		1,532,064	-	-	-	1,532,064	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	306,296,709	PRI_CUST		-	300,911	-	-	300,911		-	362,898	-	-	362,898	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	31,459,861	SEC_DEM		60,933	-	-	-	60,933		87,534	-	-	-	87,534	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,147,632	SEC_CUST		-	11,944	-	-	11,944		-	14,404	-	-	14,404	
368	LINE TRANSFORMERS - DEMAND	483,261,279	SEC_DEM		936,010	-	-	-	936,010		1,344,626	-	-	-	1,344,626	
368	LINE TRANSFORMERS - CUSTOMER	285,488,986	SEC_CUST		-	280,700	-	-	280,700		-	338,524	-	-	338,524	
369	SERVICES	846,971,069	SERV		-	811,043	-	-	811,043		-	-	-	-	-	
370	METERS - DIST DIRECT	341,126,522	METERS		-	854,292	-	-	854,292		-	-	-	-	-	
371	INSTALLATIONS ON CUST PREMISES	15,029,035	AREALGT		-	-	-	-	-		-	15,029,035	-	-	15,029,035	
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	STTRLGT		-	-	-	-	-		-	230,575,615	-	-	230,575,615	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	621,595	STTRLGT		-	-	-	-	-		-	621,595	-	-	621,595	
	Sub-total	***9,139,884,425***			***7,855,898***	***4,776,998***	***-***	***-***	***12,632,896***		***11,285,402***	***259,466,532***	***-***	***-***	***270,751,933***	
	General Plant															
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192	LABOR		421,735	842,937	-	-	1,264,671		605,843	14,860,932	-	-	15,466,775	
	Sub-total	***1,061,552,192***			***421,735***	***842,937***	***-***	***-***	***1,264,671***		***605,843***	***14,860,932***	***-***	***-***	***15,466,775***	
	TOTAL PLANT-IN-SERVICE	**10,202,106,912**			**8,277,899**	**5,620,467**	**-**	**-**	**13,898,366**		**11,891,628**	**274,336,847**	**-**	**-**	**286,228,475**	

Allocated Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
Accumulated Reserve for Depreciation														
	Distribution Plant													
360	LAND AND LAND RIGHTS	41,596,195	PLT_360	11,695,298	16,443,822	-	-	28,139,120		283,542	147,355	-	-	430,897
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM	11,575,107	-	-	-	11,575,107		280,628	-	-	-	280,628
362	STATION EQUIPMENT	234,310,665	PRI_DEM	126,749,167	-	-	-	126,749,167		3,072,922	-	-	-	3,072,922
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	136,542,580	LABOR	17,744,692	88,014,569	-	-	105,759,261		430,204	785,891	-	-	1,216,095
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM	84,244,716	-	-	-	84,244,716		2,042,439	-	-	-	2,042,439
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	PRI_CUST	-	210,383,426	-	-	210,383,426		-	1,871,034	-	-	1,871,034
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	SEC_DEM	18,505,631	-	-	-	18,505,631		448,653	-	-	-	448,653
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	SEC_CUST	-	100,837,871	-	-	100,837,871		-	896,796	-	-	896,796
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	PRI_DEM	83,853,373	-	-	-	83,853,373		2,032,951	-	-	-	2,032,951
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	PRI_CUST	-	110,227,718	-	-	110,227,718		-	980,305	-	-	980,305
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	SEC_DEM	56,061,048	-	-	-	56,061,048		1,359,151	-	-	-	1,359,151
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	SEC_CUST	-	20,495,492	-	-	20,495,492		-	182,276	-	-	182,276
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	PRI_DEM	32,341,575	-	-	-	32,341,575		784,093	-	-	-	784,093
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	PRI_CUST	-	24,555,516	-	-	24,555,516		-	218,383	-	-	218,383
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	SEC_DEM	1,847,824	-	-	-	1,847,824		44,799	-	-	-	44,799
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST	-	974,666	-	-	974,666		-	8,668	-	-	8,668
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM	104,832,290	-	-	-	104,832,290		2,541,566	-	-	-	2,541,566
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST	-	79,594,483	-	-	79,594,483		-	707,869	-	-	707,869
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM	5,989,554	-	-	-	5,989,554		145,211	-	-	-	145,211
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	SEC_CUST	-	3,159,291	-	-	3,159,291		-	28,097	-	-	28,097
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM	105,209,272	-	-	-	105,209,272		2,550,706	-	-	-	2,550,706
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST	-	84,902,725	-	-	84,902,725		-	755,078	-	-	755,078
369	SERVICES	430,314,690	SERV	-	351,976,947	-	-	351,976,947		-	3,130,289	-	-	3,130,289
370	METERS - DIST DIRECT	197,489,696	METERS	-	124,540,900	-	-	124,540,900		-	1,240,861	-	-	1,240,861
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT	-	-	-	-	-		-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT	-	-	-	-	-		-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT	-	-	-	-	-		-	-	-	-	-
	Sub-total	***2,746,469,884***		***660,649,548***	***1,216,107,424***	***-***	***-***	***1,876,756,972***		***16,016,865***	***10,952,901***	***-***	***-***	***26,969,766***
	General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR	66,230,547	328,506,851	-	-	394,737,398		1,605,701	2,933,269	-	-	4,538,970
	Sub-total	***509,633,503***		***66,230,547***	***328,506,851***	***-***	***-***	***394,737,398***		***1,605,701***	***2,933,269***	***-***	***-***	***4,538,970***
	TOTAL DEPRECIATION ACCRUAL	**3,256,103,387**		**726,880,094**	**1,544,614,275**	**-**	**-**	**2,271,494,370**		**17,622,566**	**13,886,171**	**-**	**-**	**31,508,737**
	NET PLANT	**6,946,003,524**		**1,980,957,869**	**2,753,270,439**	**-**	**-**	**4,734,228,308**		**48,026,574**	**24,605,641**	**-**	**-**	**72,632,215**

Allocated Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	16	17	18	19	20	23	24	25	26	27	28	31
					Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3				
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL
Accumulated Reserve for Depreciation															
	Distribution Plant														
360	LAND AND LAND RIGHTS	41,596,195	PLT_360		1,218,680	1,946,577	-	-	3,165,257		5,174,460	972,317	-	-	6,146,777
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM		1,206,156	-	-	-	1,206,156		5,121,283	-	-	-	5,121,283
362	STATION EQUIPMENT	234,310,665	PRI_DEM		13,207,589	-	-	-	13,207,589		56,078,819	-	-	-	56,078,819
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	136,542,580	LABOR		1,849,042	10,191,312	-	-	12,040,354		7,850,950	3,651,119	-	-	11,502,069
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM		8,778,516	-	-	-	8,778,516		37,273,177	-	-	-	37,273,177
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	PRI_CUST		-	23,852,975	-	-	23,852,975		-	6,445,951	-	-	6,445,951
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	SEC_DEM		1,928,334	-	-	-	1,928,334		8,187,619	-	-	-	8,187,619
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	SEC_CUST		-	11,432,855	-	-	11,432,855		-	3,089,578	-	-	3,089,578
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	PRI_DEM		8,737,737	-	-	-	8,737,737		37,100,032	-	-	-	37,100,032
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	PRI_CUST		-	12,497,462	-	-	12,497,462		-	3,377,274	-	-	3,377,274
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	SEC_DEM		5,841,705	-	-	-	5,841,705		24,803,614	-	-	-	24,803,614
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	SEC_CUST		-	2,323,750	-	-	2,323,750		-	627,963	-	-	627,963
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	PRI_DEM		3,370,075	-	-	-	3,370,075		14,309,185	-	-	-	14,309,185
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	PRI_CUST		-	2,784,070	-	-	2,784,070		-	752,358	-	-	752,358
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	SEC_DEM		192,548	-	-	-	192,548		817,550	-	-	-	817,550
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST		-	110,506	-	-	110,506		-	29,863	-	-	29,863
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM		10,923,794	-	-	-	10,923,794		46,381,930	-	-	-	46,381,930
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST		-	9,024,310	-	-	9,024,310		-	2,438,700	-	-	2,438,700
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM		624,127	-	-	-	624,127		2,650,015	-	-	-	2,650,015
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	SEC_CUST		-	358,196	-	-	358,196		-	96,798	-	-	96,798
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM		10,963,076	-	-	-	10,963,076		46,548,722	-	-	-	46,548,722
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST		-	9,626,151	-	-	9,626,151		-	2,601,340	-	-	2,601,340
369	SERVICES	430,314,690	SERV		-	41,124,471	-	-	41,124,471		-	33,670,923	-	-	33,670,923
370	METERS - DIST DIRECT	197,489,696	METERS		-	22,621,772	-	-	22,621,772		-	34,626,531	-	-	34,626,531
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT		-	-	-	-	-		-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT		-	-	-	-	-		-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT		-	-	-	-	-		-	-	-	-	-
	Sub-total	***2,746,469,884***			***68,841,379***	***147,894,405***	***-***	***-***	***216,735,784***		***292,297,356***	***92,380,714***	***-***	***-***	***384,678,070***
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR		6,901,393	38,038,199	-	-	44,939,592		29,303,000	13,627,491	-	-	42,930,491
	Sub-total	***509,633,503***			***6,901,393***	***38,038,199***	***-***	***-***	***44,939,592***		***29,303,000***	***13,627,491***	***-***	***-***	***42,930,491***
	TOTAL DEPRECIATION ACCRUAL	**3,256,103,387**			**75,742,772**	**185,932,605**	**-**	**-**	**261,675,377**		**321,600,356**	**106,008,204**	**-**	**-**	**427,608,560**
	NET PLANT	**6,946,003,524**			**206,420,895**	**321,069,109**	**-**	**-**	**527,490,004**		**876,453,711**	**136,041,491**	**-**	**-**	**1,012,495,202**

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No.	Account Description	Amount	Alloc. Factor	32	33	34	35	36	39	40	41	42	43	44	45	46	47
					Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5						
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	~	~	TOTAL
Accumulated Reserve for Depreciation																	
	Distribution Plant																
360	LAND AND LAND RIGHTS	41,596,195	PLT_360		2,299,425	86,590	-	-	2,386,016		-	38,426	-	-	-	-	38,426
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM		3,128,548	-	-	-	3,128,548		-	-	-	-	-	-	-
362	STATION EQUIPMENT	234,310,665	PRI_DEM		34,258,068	-	-	-	34,258,068		-	-	-	-	-	-	-
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	136,542,580	LABOR		3,465,094	292,295	-	-	3,757,388		-	115,323	-	-	-	-	115,323
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM		22,769,863	-	-	-	22,769,863		-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	PRI_CUST		-	200,086	-	-	200,086		-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	PRI_DEM		22,664,090	-	-	-	22,664,090		-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	PRI_CUST		-	104,832	-	-	104,832		-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	PRI_DEM		8,741,358	-	-	-	8,741,358		-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	PRI_CUST		-	23,354	-	-	23,354		-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM		28,334,322	-	-	-	28,334,322		-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST		-	75,699	-	-	75,699		-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
369	SERVICES	430,314,690	SERV		-	-	-	-	-		-	-	-	-	-	-	-
370	METERS - DIST DIRECT	197,489,696	METERS		-	9,375,197	-	-	9,375,197		-	4,589,856	-	-	-	-	4,589,856
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT		-	-	-	-	-		-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT		-	-	-	-	-		-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT		-	-	-	-	-		-	-	-	-	-	-	-
	Sub-total	***2,746,469,884***			***125,660,769***	***10,158,053***	***-***	***-***	***135,818,822***		***-***	***4,743,605***	***-***	***-***	***-***	***-***	***4,743,605***
	General Plant																
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR		12,933,166	1,090,965	-	-	14,024,131		-	430,433	-	-	-	-	430,433
	Sub-total	***509,633,503***			***12,933,166***	***1,090,965***	***-***	***-***	***14,024,131***		***-***	***430,433***	***-***	***-***	***-***	***-***	***430,433***
	TOTAL DEPRECIATION ACCRUAL	**3,256,103,387**			**138,593,935**	**11,249,017**	**-**	**-**	**149,842,953**		**-**	**5,174,038**	**-**	**-**	**-**	**-**	**5,174,038**
	NET PLANT	**6,946,003,524**			**393,612,538**	**10,051,287**	**-**	**-**	**403,663,825**		**-**	**4,166,481**	**-**	**-**	**-**	**-**	**4,166,481**

Allocated Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Accumulated Reserve for Depreciation																
	Distribution Plant															
360	LAND AND LAND RIGHTS	41,596,195	PLT_360		35,753	21,740	-	-	57,493		51,361	1,180,849	-	-	1,232,209	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM		35,385	-	-	-	35,385		50,833	-	-	-	50,833	
362	STATION EQUIPMENT	234,310,665	PRI_DEM		387,474	-	-	-	387,474		556,626	-	-	-	556,626	
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	136,542,580	LABOR		54,246	108,423	-	-	162,669		77,927	1,911,493	-	-	1,989,420	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM		257,537	-	-	-	257,537		369,966	-	-	-	369,966	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	PRI_CUST		-	239,003	-	-	239,003		-	288,237	-	-	288,237	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	SEC_DEM		56,572	-	-	-	56,572		81,269	-	-	-	81,269	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	SEC_CUST		-	114,555	-	-	114,555		-	138,154	-	-	138,154	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	PRI_DEM		256,341	-	-	-	256,341		368,247	-	-	-	368,247	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	PRI_CUST		-	125,223	-	-	125,223		-	151,018	-	-	151,018	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	SEC_DEM		171,379	-	-	-	171,379		246,195	-	-	-	246,195	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	SEC_CUST		-	23,284	-	-	23,284		-	28,080	-	-	28,080	
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	PRI_DEM		98,869	-	-	-	98,869		142,030	-	-	-	142,030	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	PRI_CUST		-	27,896	-	-	27,896		-	33,642	-	-	33,642	
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	SEC_DEM		5,649	-	-	-	5,649		8,115	-	-	-	8,115	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST		-	1,107	-	-	1,107		-	1,335	-	-	1,335	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM		320,474	-	-	-	320,474		460,377	-	-	-	460,377	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST		-	90,422	-	-	90,422		-	109,049	-	-	109,049	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM		18,310	-	-	-	18,310		26,303	-	-	-	26,303	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	SEC_CUST		-	3,589	-	-	3,589		-	4,328	-	-	4,328	
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM		321,626	-	-	-	321,626		462,033	-	-	-	462,033	
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST		-	96,453	-	-	96,453		-	116,322	-	-	116,322	
369	SERVICES	430,314,690	SERV		-	412,061	-	-	412,061		-	-	-	-	-	
370	METERS - DIST DIRECT	197,489,696	METERS		-	494,579	-	-	494,579		-	-	-	-	-	
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT		-	-	-	-	-		-	8,531,974	-	-	8,531,974	
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT		-	-	-	-	-		-	81,290,032	-	-	81,290,032	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT		-	-	-	-	-		-	303,119	-	-	303,119	
	Sub-total	***2,746,469,884***			***2,019,615***	***1,758,335***	***-***	***-***	***3,777,950***		***2,901,281***	***94,087,633***	***-***	***-***	***96,988,914***	
	General Plant															
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR		202,468	404,680	-	-	607,148		290,855	7,134,485	-	-	7,425,341	
	Sub-total	***509,633,503***			***202,468***	***404,680***	***-***	***-***	***607,148***		***290,855***	***7,134,485***	***-***	***-***	***7,425,341***	
	TOTAL DEPRECIATION ACCRUAL	**3,256,103,387**			**2,222,083**	**2,163,015**	**-**	**-**	**4,385,098**		**3,192,136**	**101,222,119**	**-**	**-**	**104,414,255**	
	NET PLANT	**6,946,003,524**			**6,055,816**	**3,457,452**	**-**	**-**	**9,513,268**		**8,699,491**	**173,114,728**	**-**	**-**	**181,814,220**	

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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
Rate Base Adjustments														
	Additions													
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	5,886,880	OMEXCLUNCOL	1,018,285	3,397,802	-	-	4,416,087		24,687	30,598	-	-	55,286
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	19,630,773	TOTDPLT	5,519,441	7,760,444	-	-	13,279,885		133,814	69,542	-	-	203,356
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(15,000,089)	TOTDPLT	(4,217,465)	(5,929,840)	-	-	(10,147,305)		(102,249)	(53,138)	-	-	(155,387)
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	1,759,302	2,473,613	-	-	4,232,915		42,653	22,166	-	-	64,819
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	20,284,630	28,520,594	-	-	48,805,224		491,783	255,575	-	-	747,358
	Sub-total	***88,920,328***		***24,364,193***	***36,222,613***	**-**	**-**	***60,586,806***		***590,688***	***324,744***	**-**	**-**	***915,432***
	Deductions													
RB ADJ	CIAC - DISTRIBUTION	154,604,000	TOTDPLT	43,468,877	61,118,105	-	-	104,586,981		1,053,865	547,685	-	-	1,601,549
RB ADJ	CIAC - GENERAL	213,000	TOTDPLT	59,888	84,203	-	-	144,091		1,452	755	-	-	2,206
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	(220,226,019)	(309,642,162)	-	-	(529,868,181)		(5,339,185)	(2,774,730)	-	-	(8,113,915)
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR	(12,513,060)	(62,065,407)	-	-	(74,578,466)		(303,368)	(554,188)	-	-	(857,556)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	(140,181,813)	(197,098,416)	-	-	(337,280,229)		(3,398,584)	(1,766,216)	-	-	(5,164,800)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR	1,667,871	8,272,723	-	-	9,940,594		40,436	73,868	-	-	114,304
RB ADJ	CUSTOMER ADVANCES	-	ADVANCES	-	-	-	-	-		-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	(1,979,388)	-	-	(1,979,388)		-	(12,432)	-	-	(12,432)
	Sub-total	***(1,217,037,000)***		***(327,724,257)***	***(501,310,342)***	**-**	**-**	***(829,034,599)***		***(7,945,385)***	***(4,485,259)***	**-**	**-**	***(12,430,644)***
	TOTAL RATE BASE ADJ.	**(1,128,116,672)**		**(303,360,064)**	**(465,087,729)**	**-**	**-**	**(768,447,793)**		**(7,354,697)**	**(4,160,515)**	**-**	**-**	**(11,515,212)**
TOTAL RATE BASE		**5,817,886,853**		**1,677,597,805**	**2,288,182,710**	**-**	**-**	**3,965,780,515**		**40,671,877**	**20,445,126**	**-**	**-**	**61,117,004**
EXPENSES														
O & M Expenses														

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No.	Account Description	Amount	Alloc. Factor	16 DEM	17 CUS	18 FUL	19 REV	20 TOTAL	23 DEM	24 CUS	25 FUL	26 REV	27 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
Rate Base Adjustments													
	Additions												
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	5,886,880	OMEXCLUNCOL	106,108	397,415	-	-	503,523	450,529	155,522	-	-	606,051
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	19,630,773	TOTDPLT	575,140	918,661	-	-	1,493,801	2,442,018	458,872	-	-	2,900,890
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(15,000,089)	TOTDPLT	(439,471)	(701,959)	-	-	(1,141,430)	(1,865,973)	(350,629)	-	-	(2,216,602)
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	183,324	292,820	-	-	476,144	778,384	146,264	-	-	924,648
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	2,113,711	3,376,194	-	-	5,489,905	8,974,719	1,686,412	-	-	10,661,131
	Sub-total	***88,920,328***		***2,538,811***	***4,283,131***	**-**	**-**	***6,821,943***	***10,779,678***	***2,096,441***	**-**	**-**	***12,876,118***
	Deductions												
RB ADJ	CIAC - DISTRIBUTION	154,604,000	TOTDPLT	4,529,569	7,235,004	-	-	11,764,572	19,232,341	3,613,890	-	-	22,846,232
RB ADJ	CIAC - GENERAL	213,000	TOTDPLT	6,240	9,968	-	-	16,208	26,497	4,979	-	-	31,476
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	(22,948,117)	(36,654,641)	-	-	(59,602,757)	(97,436,657)	(18,309,024)	-	-	(115,745,681)
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR	(1,303,893)	(7,186,627)	-	-	(8,490,520)	(5,536,270)	(2,574,667)	-	-	(8,110,937)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	(14,607,305)	(23,332,002)	-	-	(37,939,307)	(62,021,950)	(11,654,355)	-	-	(73,676,305)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR	173,796	957,908	-	-	1,131,705	737,932	343,178	-	-	1,081,110
RB ADJ	CUSTOMER ADVANCES	-	ADVANCES	-	-	-	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	(1,532,390)	-	-	(1,532,390)	-	(2,858,783)	-	-	(2,858,783)
	Sub-total	***(1,217,037,000)***		***(34,149,709)***	***(60,502,781)***	**-**	**-**	***(94,652,490)***	***(144,998,107)***	***(31,434,781)***	**-**	**-**	***(176,432,888)***
	TOTAL RATE BASE ADJ.	**(1,128,116,672)**		**(31,610,897)**	**(56,219,650)**	**-**	**-**	**(87,830,547)**	**(134,218,430)**	**(29,338,340)**	**-**	**-**	**(163,556,770)**
TOTAL RATE BASE		**5,817,886,853**		**174,809,998**	**264,849,459**	**-**	**-**	**439,659,457**	**742,235,282**	**106,703,151**	**-**	**-**	**848,938,432**
EXPENSES													
O & M Expenses													

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No.	Account Description	Amount	Alloc. Factor	32 DEM	33 CUS	34 FUL	35 REV	36 TOTAL	39 DEM	40 CUS	41 FUL	42 REV	43 ~	44 ~	45 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5						
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	5,886,880	OMEXCLUNCOL	200,929	8,713	-	-	209,642	-	3,403	-	-	-	-	3,403
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	19,630,773	TOTDPLT	1,085,183	40,865	-	-	1,126,048	-	18,135	-	-	-	-	18,135
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(15,000,089)	TOTDPLT	(829,200)	(31,226)	-	-	(860,426)	-	(13,857)	-	-	-	-	(13,857)
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	345,898	13,026	-	-	358,924	-	5,780	-	-	-	-	5,780
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	3,988,183	150,185	-	-	4,138,368	-	66,648	-	-	-	-	66,648
	Sub-total	***88,920,328***		***4,790,993***	***181,563***	**-**	**-**	***4,972,556***	**-**	***80,109***	**-**	**-**	**-**	**-**	***80,109***
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	154,604,000	TOTDPLT	8,546,462	321,838	-	-	8,868,300	-	142,822	-	-	-	-	142,822
RB ADJ	CIAC - GENERAL	213,000	TOTDPLT	11,775	443	-	-	12,218	-	197	-	-	-	-	197
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	(43,298,873)	(1,630,525)	-	-	(44,929,398)	-	(723,579)	-	-	-	-	(723,579)
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR	(2,443,487)	(206,118)	-	-	(2,649,605)	-	(81,322)	-	-	-	-	(81,322)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	(27,561,296)	(1,037,888)	-	-	(28,599,184)	-	(460,584)	-	-	-	-	(460,584)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR	325,693	27,474	-	-	353,167	-	10,840	-	-	-	-	10,840
RB ADJ	CUSTOMER ADVANCES	-	ADVANCES	-	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	(109,282)	-	-	(109,282)	-	-	-	-	-	-	-
	Sub-total	***(1,217,037,000)***		***(64,419,726)***	***(2,634,058)***	**-**	**-**	***(67,053,784)***	**-**	***(1,111,628)***	**-**	**-**	**-**	**-**	***(1,111,628)***
	TOTAL RATE BASE ADJ.	**(1,128,116,672)**		**(59,628,733)**	**(2,452,495)**	**-**	**-**	**(62,081,228)**	**-**	**(1,031,519)**	**-**	**-**	**-**	**-**	**(1,031,519)**
TOTAL RATE BASE		**5,817,886,853**		**333,983,805**	**7,598,792**	**-**	**-**	**341,582,597**	**-**	**3,134,962**	**-**	**-**	**-**	**-**	**3,134,962**
EXPENSES															
O & M Expenses															

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No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Rate Base Adjustments																
	Additions															
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT		-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	5,886,880	OMEXCLUNCOL		3,113	4,179	-	-	7,292		4,472	81,124	-	-	85,596	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	19,630,773	TOTDPLT		16,873	10,260	-	-	27,133		24,239	557,286	-	-	581,525	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(15,000,089)	TOTDPLT		(12,893)	(7,840)	-	-	(20,733)		(18,521)	(425,828)	-	-	(444,349)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT		5,378	3,270	-	-	8,649		7,726	177,633	-	-	185,359	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT		62,010	37,707	-	-	99,718		89,081	2,048,095	-	-	2,137,176	
	Sub-total	***88,920,328***			***74,482***	***47,577***	**-**	**-**	***122,059***		***106,997***	***2,438,309***	**-**	**-**	***2,545,306***	
	Deductions															
RB ADJ	CIAC - DISTRIBUTION	154,604,000	TOTDPLT		132,885	80,804	-	-	213,689		190,896	4,388,957	-	-	4,579,854	
RB ADJ	CIAC - GENERAL	213,000	TOTDPLT		183	111	-	-	294		263	6,047	-	-	6,310	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT		(673,234)	(409,379)	-	-	(1,082,613)		(967,135)	(22,235,740)	-	-	(23,202,875)	
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR		(38,253)	(76,457)	-	-	(114,710)		(54,952)	(1,347,932)	-	-	(1,402,883)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT		(428,538)	(260,584)	-	-	(689,122)		(615,617)	(14,153,851)	-	-	(14,769,468)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR		5,099	10,191	-	-	15,290		7,325	179,666	-	-	186,991	
RB ADJ	CUSTOMER ADVANCES	-	ADVANCES		-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT		-	(14,516)	-	-	(14,516)		-	(47,209)	-	-	(47,209)	
	Sub-total	***(1,217,037,000)***			***(1,001,858)***	***(669,829)***	**-**	**-**	***(1,671,687)***		***(1,439,220)***	***(33,210,061)***	**-**	**-**	***(34,649,281)***	
	TOTAL RATE BASE ADJ.	**(1,128,116,672)**			**(927,376)**	**(622,252)**	**-**	**-**	**(1,549,628)**		**(1,332,223)**	**(30,771,752)**	**-**	**-**	**(32,103,975)**	
TOTAL RATE BASE		**5,817,886,853**			**5,128,440**	**2,835,200**	**-**	**-**	**7,963,640**		**7,367,268**	**142,342,976**	**-**	**-**	**149,710,244**	
EXPENSES																
O & M Expenses																

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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
	Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR	2,442,251	4,894,346	-	-	7,336,597		59,210	44,234	-	-	103,445
581	LOAD DISPATCHING	2,294,615	PLT_360_2	938,163	473,559	-	-	1,411,722		22,745	4,230	-	-	26,975
582	STATION EXPENSES	86,108	PLT_360_2	35,205	17,771	-	-	52,976		854	159	-	-	1,012
583	OVERHEAD LINES	29,067,041	PLT_364_5	7,934,003	13,055,745	-	-	20,989,748		192,353	116,111	-	-	308,463
584	UNDERGROUND LINES	6,594,454	PLT_366_7	2,444,677	1,825,509	-	-	4,270,186		59,269	16,235	-	-	75,504
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-		-	-	-	-	-
586	METER EXPENSE	2,391,010	METERS	-	1,507,818	-	-	1,507,818		-	15,023	-	-	15,023
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	PLT_369	-	2,475,090	-	-	2,475,090		-	22,012	-	-	22,012
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT	5,111,785	7,187,271	-	-	12,299,055		123,931	64,406	-	-	188,336
589	RENTS	7,534,350	DPLT	2,118,378	2,978,482	-	-	5,096,860		51,358	26,690	-	-	78,049
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-		-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR	176,612	876,004	-	-	1,052,615		4,282	7,822	-	-	12,104
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR	(61,680)	(305,936)	-	-	(367,617)		(1,495)	(2,732)	-	-	(4,227)
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT	194,552	308,794	-	-	503,346		4,717	2,766	-	-	7,482
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT	-	90,604	-	-	90,604		-	569	-	-	569
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT	106,168	168,510	-	-	274,677		2,574	1,509	-	-	4,083
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT	26,542	42,127	-	-	68,669		643	377	-	-	1,021
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT	1,003,020	1,591,995	-	-	2,595,016		24,317	14,258	-	-	38,575
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT	56,004	88,889	-	-	144,892		1,358	796	-	-	2,154
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT	(371,587)	(589,784)	-	-	(961,371)		(9,009)	(5,282)	-	-	(14,291)
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR	(237,302)	(1,177,029)	-	-	(1,414,331)		(5,753)	(10,510)	-	-	(16,263)
	Sub-total	***82,723,129***		***21,916,791***	***35,509,763***	***-***	***-***	***57,426,554***		***531,353***	***318,674***	***-***	***-***	***850,027***
	Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-		-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2	56,138	28,337	-	-	84,475		1,361	253	-	-	1,614
592	STATION EQUIPMENT	12,184,925	PLT_360_2	4,981,860	2,514,703	-	-	7,496,563		120,781	22,464	-	-	143,245
593	OVERHEAD LINES	85,378,325	PLT_364_5	23,304,466	38,348,508	-	-	61,652,975		564,996	341,050	-	-	906,047
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-		-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	SERV	-	20,724,253	-	-	20,724,253		-	184,310	-	-	184,310
594	UNDERGROUND LINES	340,244	PLT_366_7	126,134	94,188	-	-	220,322		3,058	838	-	-	3,896
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM	72,601	-	-	-	72,601		1,760	-	-	-	1,760
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_CUST	-	58,589	-	-	58,589		-	521	-	-	521
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT	-	-	-	-	-		-	-	-	-	-
597	METERS	-	METERS	-	-	-	-	-		-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT	581,053	816,972	-	-	1,398,024		14,087	7,321	-	-	21,408
	Sub-total	***128,050,541***		***29,122,253***	***62,585,550***	***-***	***-***	***91,707,802***		***706,043***	***556,757***	***-***	***-***	***1,262,801***
	Total Distribution	***210,773,669***		***51,039,044***	***98,095,313***	***-***	***-***	***149,134,356***		***1,237,397***	***875,431***	***-***	***-***	***2,112,828***
	Customer Account													
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	3,473,138	-	-	3,473,138		-	30,888	-	-	30,888
902	METER READING	1,205,576	MTREAD	-	1,043,675	-	-	1,043,675		-	9,282	-	-	9,282
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	21,780,962	-	-	21,780,962		-	193,708	-	-	193,708
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF	-	12,906,629	-	-	12,906,629		-	43,785	-	-	43,785
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT	1,186,507	1,668,252	-	-	2,854,758		28,766	14,949	-	-	43,715
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF	-	29,901,864	-	-	29,901,864		-	101,440	-	-	101,440
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	3,102,990	-	-	3,102,990		-	27,596	-	-	27,596
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF	-	5,416,434	-	-	5,416,434		-	18,375	-	-	18,375
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF	-	(16,487,638)	-	-	(16,487,638)		-	(55,933)	-	-	(55,933)
-	-	-	0	-	-	-	-	-		-	-	-	-	-
	Sub-total	***73,082,213***		***1,186,507***	***62,806,307***	***-***	***-***	***63,992,813***		***28,766***	***384,090***	***-***	***-***	***412,856***

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	16	17	18	19	20	23	24	25	26	27	28	31
					Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3				
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR		254,489	602,736	-	-	857,224		1,080,548	364,677	-	-	1,445,225
581	LOAD DISPATCHING	2,294,615	PLT_360_2		97,759	54,987	-	-	152,746		415,080	20,692	-	-	435,772
582	STATION EXPENSES	86,108	PLT_360_2		3,669	2,063	-	-	5,732		15,576	776	-	-	16,353
583	OVERHEAD LINES	29,067,041	PLT_364_5		826,743	1,480,242	-	-	2,306,985		3,510,315	400,016	-	-	3,910,331
584	UNDERGROUND LINES	6,594,454	PLT_366_7		254,742	206,974	-	-	461,715		1,081,621	55,932	-	-	1,137,553
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT		-	-	-	-	-		-	-	-	-	-
586	METER EXPENSE	2,391,010	METERS		-	273,882	-	-	273,882		-	419,224	-	-	419,224
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	PLT_369		-	289,186	-	-	289,186		-	236,773	-	-	236,773
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT		532,661	850,811	-	-	1,383,472		2,261,655	424,981	-	-	2,686,635
589	RENTS	7,534,350	DPLT		220,740	352,585	-	-	573,325		937,254	176,116	-	-	1,113,370
577-578	ENERGY STORAGE O&M	-	DPLT		-	-	-	-	-		-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR		18,403	101,434	-	-	119,837		78,140	36,339	-	-	114,479
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR		(6,427)	(35,425)	-	-	(41,852)		(27,290)	(12,691)	-	-	(39,981)
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT		20,273	36,427	-	-	56,700		86,078	17,391	-	-	103,468
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT		-	70,143	-	-	70,143		-	130,857	-	-	130,857
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT		11,063	19,878	-	-	30,941		46,973	9,490	-	-	56,463
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT		2,766	4,970	-	-	7,735		11,743	2,373	-	-	14,116
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT		104,517	187,800	-	-	292,318		443,776	89,659	-	-	533,434
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT		5,836	10,486	-	-	16,322		24,778	5,006	-	-	29,784
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT		(38,720)	(69,574)	-	-	(108,294)		(164,405)	(33,216)	-	-	(197,620)
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR		(24,727)	(136,290)	-	-	(161,017)		(104,992)	(48,827)	-	-	(153,819)
	Sub-total	***82,723,129***			***2,283,786***	***4,303,315***	***-***	***-***	***6,587,101***		***9,696,851***	***2,295,567***	***-***	***-***	***11,992,418***
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR		-	-	-	-	-		-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2		5,850	3,290	-	-	9,140		24,838	1,238	-	-	26,076
592	STATION EQUIPMENT	12,184,925	PLT_360_2		519,123	291,995	-	-	811,118		2,204,171	109,878	-	-	2,314,049
593	OVERHEAD LINES	85,378,325	PLT_364_5		2,428,385	4,347,900	-	-	6,776,285		10,310,813	1,174,962	-	-	11,485,775
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM		-	-	-	-	-		-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	SERV		-	2,421,391	-	-	2,421,391		-	1,982,530	-	-	1,982,530
594	UNDERGROUND LINES	340,244	PLT_366_7		13,144	10,679	-	-	23,822		55,807	2,886	-	-	58,693
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM		7,565	-	-	-	7,565		32,122	-	-	-	32,122
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_CUST		-	6,643	-	-	6,643		-	1,795	-	-	1,795
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT		-	-	-	-	-		-	-	-	-	-
597	METERS	-	METERS		-	-	-	-	-		-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT		60,547	96,711	-	-	157,258		257,081	48,307	-	-	305,388
	Sub-total	***128,050,541***			***3,034,613***	***7,178,609***	***-***	***-***	***10,213,223***		***12,884,831***	***3,321,596***	***-***	***-***	***16,206,426***
	Total Distribution	***210,773,669***			***5,318,399***	***11,481,924***	***-***	***-***	***16,800,323***		***22,581,681***	***5,617,163***	***-***	***-***	***28,198,844***
	Customer Account														
901	SUPERVISION	4,016,323	CUSTACCTLBR		-	393,779	-	-	393,779		-	106,414	-	-	106,414
902	METER READING	1,205,576	MTREAD		-	118,330	-	-	118,330		-	31,977	-	-	31,977
903CR	CUSTOMER RECORDS	25,189,595	CUST		-	2,469,495	-	-	2,469,495		-	667,348	-	-	667,348
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF		-	531,541	-	-	531,541		-	596,218	-	-	596,218
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT		123,637	197,483	-	-	321,120		524,957	98,643	-	-	623,600
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF		-	1,231,465	-	-	1,231,465		-	1,381,308	-	-	1,381,308
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST		-	351,813	-	-	351,813		-	95,073	-	-	95,073
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF		-	223,068	-	-	223,068		-	250,211	-	-	250,211
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF		-	(679,019)	-	-	(679,019)		-	(761,642)	-	-	(761,642)
	-	-	0		-	-	-	-	-		-	-	-	-	-
	Sub-total	***73,082,213***			***123,637***	***4,837,954***	***-***	***-***	***4,961,591***		***524,957***	***2,465,550***	***-***	***-***	***2,990,507***

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	32	33	34	35	36	39	40	41	42	43	44	45	46	47
					Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5						
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	~	~	TOTAL
	Distribution Operation Expenses																
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR		476,951	52,190	-	-	529,142		-	24,351	-	-	-	-	24,351
581	LOAD DISPATCHING	2,294,615	PLT_360_2		244,196	1,688	-	-	245,884		-	681	-	-	-	-	681
582	STATION EXPENSES	86,108	PLT_360_2		9,164	63	-	-	9,227		-	26	-	-	-	-	26
583	OVERHEAD LINES	29,067,041	PLT_364_5		1,445,807	9,172	-	-	1,454,979		-	-	-	-	-	-	-
584	UNDERGROUND LINES	6,594,454	PLT_366_7		625,042	1,670	-	-	626,712		-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT		-	-	-	-	-		-	-	-	-	-	-	-
586	METER EXPENSE	2,391,010	METERS		-	113,506	-	-	113,506		-	55,569	-	-	-	-	55,569
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	PLT_369		-	-	-	-	-		-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT		1,005,033	37,847	-	-	1,042,880		-	16,795	-	-	-	-	16,795
589	RENTS	7,534,350	DPLT		416,497	15,684	-	-	432,181		-	6,960	-	-	-	-	6,960
577-578	ENERGY STORAGE O&M	-	DPLT		-	-	-	-	-		-	-	-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR		34,488	2,909	-	-	37,397		-	1,148	-	-	-	-	1,148
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR		(12,045)	(1,016)	-	-	(13,061)		-	(401)	-	-	-	-	(401)
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT		38,238	1,530	-	-	39,768		-	671	-	-	-	-	671
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT		-	5,002	-	-	5,002		-	-	-	-	-	-	-
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT		20,867	835	-	-	21,702		-	366	-	-	-	-	366
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT		5,217	209	-	-	5,425		-	92	-	-	-	-	92
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT		197,137	7,890	-	-	205,026		-	3,460	-	-	-	-	3,460
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT		11,007	441	-	-	11,448		-	193	-	-	-	-	193
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT		(73,033)	(2,923)	-	-	(75,956)		-	(1,282)	-	-	-	-	(1,282)
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR		(46,339)	(3,909)	-	-	(50,248)		-	(1,542)	-	-	-	-	(1,542)
	Sub-total	***82,723,129***			***4,398,226***	***242,789***	***-***	***-***	***4,641,015***		***-***	***107,088***	***-***	***-***	***-***	***-***	***107,088***
	Distribution Maintenance Expenses																
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR		-	-	-	-	-		-	-	-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2		14,612	101	-	-	14,713		-	41	-	-	-	-	41
592	STATION EQUIPMENT	12,184,925	PLT_360_2		1,296,737	8,964	-	-	1,305,701		-	3,618	-	-	-	-	3,618
593	OVERHEAD LINES	85,378,325	PLT_364_5		4,246,754	26,941	-	-	4,273,696		-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM		-	-	-	-	-		-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	SERV		-	-	-	-	-		-	-	-	-	-	-	-
594	UNDERGROUND LINES	340,244	PLT_366_7		32,249	86	-	-	32,335		-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT		-	-	-	-	-		-	-	-	-	-	-	-
597	METERS	-	METERS		-	-	-	-	-		-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT		114,241	4,302	-	-	118,543		-	1,909	-	-	-	-	1,909
	Sub-total	***128,050,541***			***5,704,594***	***40,395***	***-***	***-***	***5,744,988***		***-***	***5,568***	***-***	***-***	***-***	***-***	***5,568***
	Total Distribution	***210,773,669***			***10,102,820***	***283,184***	***-***	***-***	***10,386,003***		***-***	***112,656***	***-***	***-***	***-***	***-***	***112,656***
	Customer Account																
901	SUPERVISION	4,016,323	CUSTACCTLBR		-	3,303	-	-	3,303		-	444	-	-	-	-	444
902	METER READING	1,205,576	MTREAD		-	993	-	-	993		-	133	-	-	-	-	133
903CR	CUSTOMER RECORDS	25,189,595	CUST		-	20,715	-	-	20,715		-	2,782	-	-	-	-	2,782
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF		-	92,533	-	-	92,533		-	3,781	-	-	-	-	3,781
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT		233,280	8,785	-	-	242,065		-	3,898	-	-	-	-	3,898
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF		-	214,378	-	-	214,378		-	8,759	-	-	-	-	8,759
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST		-	2,951	-	-	2,951		-	396	-	-	-	-	396
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF		-	38,833	-	-	38,833		-	1,587	-	-	-	-	1,587
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF		-	(118,206)	-	-	(118,206)		-	(4,830)	-	-	-	-	(4,830)
	-	-	0		-	-	-	-	-		-	-	-	-	-	-	-
	Sub-total	***73,082,213***			***233,280***	***264,283***	***-***	***-***	***497,564***		***-***	***16,951***	***-***	***-***	***-***	***-***	***16,951***

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
	Distribution Operation Expenses															
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR		7,466	7,460	-	-	14,926		10,725	45,698	-	-	56,423	
581	LOAD DISPATCHING	2,294,615	PLT_360_2		2,868	589	-	-	3,457		4,120	13,257	-	-	17,377	
582	STATION EXPENSES	86,108	PLT_360_2		108	22	-	-	130		155	497	-	-	652	
583	OVERHEAD LINES	29,067,041	PLT_364_5		24,254	14,832	-	-	39,086		34,843	22,605	-	-	57,448	
584	UNDERGROUND LINES	6,594,454	PLT_366_7		7,473	2,074	-	-	9,547		10,736	2,501	-	-	13,237	
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT		-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	2,391,010	METERS		-	5,988	-	-	5,988		-	-	-	-	-	
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	PLT_369		-	2,898	-	-	2,898		-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT		15,627	9,502	-	-	25,129		22,449	516,126	-	-	538,574	
589	RENTS	7,534,350	DPLT		6,476	3,938	-	-	10,414		9,303	213,888	-	-	223,191	
577-578	ENERGY STORAGE O&M	-	DPLT		-	-	-	-	-		-	-	-	-	-	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR		540	1,079	-	-	1,619		776	19,025	-	-	19,801	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR		(189)	(377)	-	-	(565)		(271)	(6,644)	-	-	(6,915)	
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT		595	404	-	-	999		854	19,711	-	-	20,565	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT		-	664	-	-	664		-	2,161	-	-	2,161	
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT		325	220	-	-	545		466	10,756	-	-	11,222	
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT		81	55	-	-	136		117	2,689	-	-	2,806	
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT		3,066	2,082	-	-	5,148		4,405	101,618	-	-	106,023	
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT		171	116	-	-	287		246	5,674	-	-	5,920	
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT		(1,136)	(771)	-	-	(1,907)		(1,632)	(37,646)	-	-	(39,278)	
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR		(725)	(1,450)	-	-	(2,175)		(1,042)	(25,563)	-	-	(26,605)	
	Sub-total	***82,723,129***			***67,000***	***49,325***	***-***	***-***	***116,325***		***96,249***	***906,352***	***-***	***-***	***1,002,601***	
	Distribution Maintenance Expenses															
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR		-	-	-	-	-		-	-	-	-	-	
591	STRUCTURES	137,306	PLT_360_2		172	35	-	-	207		247	793	-	-	1,040	
592	STATION EQUIPMENT	12,184,925	PLT_360_2		15,230	3,126	-	-	18,356		21,878	70,397	-	-	92,275	
593	OVERHEAD LINES	85,378,325	PLT_364_5		71,242	43,565	-	-	114,807		102,343	66,398	-	-	168,741	
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM		-	-	-	-	-		-	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	SERV		-	24,262	-	-	24,262		-	-	-	-	-	
594	UNDERGROUND LINES	340,244	PLT_366_7		386	107	-	-	493		554	129	-	-	683	
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM		222	-	-	-	222		319	-	-	-	319	
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_CUST		-	67	-	-	67		-	80	-	-	80	
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT		-	-	-	-	-		-	2,424,105	-	-	2,424,105	
597	METERS	-	METERS		-	-	-	-	-		-	-	-	-	-	
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT		1,776	1,080	-	-	2,856		2,552	58,668	-	-	61,219	
	Sub-total	***128,050,541***			***89,027***	***72,242***	***-***	***-***	***161,270***		***127,892***	***2,620,570***	***-***	***-***	***2,748,462***	
	Total Distribution	***210,773,669***			***156,027***	***121,568***	***-***	***-***	***277,595***		***224,141***	***3,526,922***	***-***	***-***	***3,751,063***	
	Customer Account															
901	SUPERVISION	4,016,323	CUSTACCTLBR		-	3,946	-	-	3,946		-	4,411	-	-	4,411	
902	METER READING	1,205,576	MTREAD		-	1,186	-	-	1,186		-	-	-	-	-	
903CR	CUSTOMER RECORDS	25,189,595	CUST		-	24,744	-	-	24,744		-	29,841	-	-	29,841	
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF		-	2,922	-	-	2,922		-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT		3,627	2,206	-	-	5,833		5,211	119,799	-	-	125,010	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF		-	6,769	-	-	6,769		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST		-	3,525	-	-	3,525		-	4,251	-	-	4,251	
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF		-	1,226	-	-	1,226		-	-	-	-	-	
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF		-	(3,732)	-	-	(3,732)		-	-	-	-	-	
	-	-	0		-	-	-	-	-		-	-	-	-	-	
	Sub-total	***73,082,213***			***3,627***	***42,791***	***-***	***-***	***46,418***		***5,211***	***158,303***	***-***	***-***	***163,513***	

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	CUST	-	19,046,216	-	-	19,046,216		-	169,387	-	-	169,387
	Sub-total	***22,026,873***		**-**	***19,046,216***	**-**	**-**	***19,046,216***		**-**	***169,387***	**-**	**-**	***169,387***
	Sales Expenses													
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-		-	-	-	-	-
	Sub-total	**-**		**-**	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**
	Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR	11,216,031	55,632,080	-	-	66,848,111		271,923	496,744	-	-	768,667
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT	578,747	813,729	-	-	1,392,476		14,031	7,292	-	-	21,323
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR	905,250	4,490,084	-	-	5,395,333		21,947	40,092	-	-	62,039
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR	311,258	1,543,856	-	-	1,855,115		7,546	13,785	-	-	21,331
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT	1,900,457	2,641,385	-	-	4,541,842		46,075	23,606	-	-	69,681
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT	(3,388,013)	(4,763,614)	-	-	(8,151,627)		(82,139)	(42,687)	-	-	(124,827)
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR	119,044	590,466	-	-	709,510		2,886	5,272	-	-	8,158
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR	4,993,963	24,770,307	-	-	29,764,270		121,074	221,176	-	-	342,251
928	PUC FEE INCREASE	1,024,530	NETTOTPLT	292,190	406,105	-	-	698,295		7,084	3,629	-	-	10,713
	Sub-total	***132,706,842***		***16,928,926***	***86,124,398***	**-**	**-**	***103,053,325***		***410,427***	***768,910***	**-**	**-**	***1,179,337***
	TOTAL O & M EXPENSES	**438,589,598**		**69,154,476**	**266,072,234**	**-**	**-**	**335,226,711**		**1,676,589**	**2,197,818**	**-**	**-**	**3,874,407**

Labor Expense

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	16 DEM	17 CUS	18 FUL	19 REV	20 TOTAL	23 DEM	24 CUS	25 FUL	26 REV	27 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
	Customer Service & Information Expenses												
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	CUST	-	2,159,433	-	-	2,159,433	-	583,558	-	-	583,558
	Sub-total	***22,026,873***		**-**	***2,159,433***	**-**	**-**	***2,159,433***	**-**	***583,558***	**-**	**-**	***583,558***
	Sales Expenses												
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Administrative and General Expenses												
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR	1,168,739	6,441,705	-	-	7,610,444	4,962,414	2,307,793	-	-	7,270,206
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT	60,307	96,327	-	-	156,634	256,060	48,116	-	-	304,176
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR	94,329	519,912	-	-	614,241	400,518	186,263	-	-	586,781
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR	32,434	178,765	-	-	211,199	137,713	64,044	-	-	201,757
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT	198,033	308,022	-	-	506,054	840,837	130,513	-	-	971,350
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT	(353,040)	(563,904)	-	-	(916,944)	(1,498,990)	(281,671)	-	-	(1,780,661)
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR	12,405	68,371	-	-	80,775	52,670	24,494	-	-	77,164
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR	520,384	2,868,183	-	-	3,388,567	2,209,526	1,027,550	-	-	3,237,075
928	PUC FEE INCREASE	1,024,530	NETTOTPLT	30,447	47,357	-	-	77,804	129,276	20,066	-	-	149,342
	Sub-total	***132,706,842***		***1,764,038***	***9,964,738***	**-**	**-**	***11,728,776***	***7,490,023***	***3,527,167***	**-**	**-**	***11,017,190***
	TOTAL O & M EXPENSES	**438,589,598**		**7,206,074**	**28,444,049**	**-**	**-**	**35,650,123**	**30,596,662**	**12,193,439**	**-**	**-**	**42,790,100**

Labor Expense

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	32	33	34	35	36	39	40	41	42	43	44	45	46	47
					Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5						
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	~	~	TOTAL
	Customer Service & Information Expenses																
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST		-	-	-	-	-		-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	CUST		-	18,114	-	-	18,114		-	2,433	-	-	-	-	2,433
	Sub-total	***22,026,873***			**-**	***18,114***	**-**	**-**	***18,114***		**-**	***2,433***	**-**	**-**	**-**	**-**	***2,433***
	Sales Expenses																
911-916	SALES EXPENSES	-	CUST		-	-	-	-	-		-	-	-	-	-	-	-
	Sub-total	**-**			**-**	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Administrative and General Expenses																
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR		2,190,210	184,753	-	-	2,374,963		-	72,893	-	-	-	-	72,893
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT		113,788	4,285	-	-	118,073		-	1,902	-	-	-	-	1,902
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR		176,773	14,911	-	-	191,684		-	5,883	-	-	-	-	5,883
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR		60,781	5,127	-	-	65,908		-	2,023	-	-	-	-	2,023
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT		-	-	-	-	-		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT		377,617	9,643	-	-	387,260		-	3,997	-	-	-	-	3,997
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT		-	-	-	-	-		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT		(666,121)	(25,084)	-	-	(691,205)		-	(11,132)	-	-	-	-	(11,132)
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR		23,246	1,961	-	-	25,207		-	774	-	-	-	-	774
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR		975,196	82,262	-	-	1,057,457		-	32,456	-	-	-	-	32,456
928	PUC FEE INCREASE	1,024,530	NETTOTPLT		58,058	1,483	-	-	59,540		-	615	-	-	-	-	615
	Sub-total	***132,706,842***			***3,309,547***	***279,340***	**-**	**-**	***3,588,887***		**-**	***109,410***	**-**	**-**	**-**	**-**	***109,410***
	TOTAL O & M EXPENSES	**438,589,598**			**13,645,647**	**844,921**	**-**	**-**	**14,490,569**		**-**	**241,450**	**-**	**-**	**-**	**-**	**241,450**

Labor Expense

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
	Customer Service & Information Expenses															
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST		-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	CUST		-	21,637	-	-	21,637		-	26,094	-	-	26,094	
	Sub-total	***22,026,873***			**-**	***21,637***	**-**	**-**	***21,637***		**-**	***26,094***	**-**	**-**	***26,094***	
	Sales Expenses															
911-916	SALES EXPENSES	-	CUST		-	-	-	-	-		-	-	-	-	-	
	Sub-total	**-**			**-**	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	
	Administrative and General Expenses															
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR		34,288	68,532	-	-	102,819		49,256	1,208,213	-	-	1,257,469	
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT		1,769	1,076	-	-	2,845		2,542	58,435	-	-	60,976	
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR		2,767	5,531	-	-	8,299		3,975	97,515	-	-	101,491	
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR		952	1,902	-	-	2,853		1,367	33,529	-	-	34,896	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT		-	-	-	-	-		-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT		5,810	3,317	-	-	9,127		8,346	166,080	-	-	174,426	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT		-	-	-	-	-		-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT		(10,357)	(6,298)	-	-	(16,655)		(14,879)	(342,080)	-	-	(356,959)	
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR		364	727	-	-	1,091		523	12,824	-	-	13,346	
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR		15,267	30,514	-	-	45,781		21,931	537,960	-	-	559,891	
928	PUC FEE INCREASE	1,024,530	NETTOTPLT		893	510	-	-	1,403		1,283	25,534	-	-	26,817	
	Sub-total	***132,706,842***			***51,752***	***105,811***	**-**	**-**	***157,563***		***74,344***	***1,798,010***	**-**	**-**	***1,872,354***	
	TOTAL O & M EXPENSES	**438,589,598**			**211,406**	**291,807**	**-**	**-**	**503,213**		**303,696**	**5,509,329**	**-**	**-**	**5,813,025**	

Labor Expense

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
	Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	596,366	1,195,136	-	-	1,791,502		14,458	10,801	-	-	25,260
581	LOAD DISPATCHING	205,354	PLT_360_2	83,960	42,381	-	-	126,340		2,036	379	-	-	2,414
582	STATION EXPENSES	63,106	PLT_360_2	25,801	13,024	-	-	38,825		626	116	-	-	742
583	OVERHEAD LINES	11,129,059	PLT_364_5	3,037,736	4,998,725	-	-	8,036,461		73,647	44,456	-	-	118,103
584	UNDERGROUND LINES	1,412,410	PLT_366_7	523,605	390,990	-	-	914,595		12,694	3,477	-	-	16,172
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-		-	-	-	-	-
586	METER EXPENSE	1,774,160	METERS	-	1,118,820	-	-	1,118,820		-	11,147	-	-	11,147
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT_369	-	1,214,354	-	-	1,214,354		-	10,800	-	-	10,800
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	704,493	990,532	-	-	1,695,025		17,080	8,876	-	-	25,956
589	RENTS	-	DPLT	-	-	-	-	-		-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-		-	-	-	-	-
	Sub-total	***21,105,928***		***4,971,961***	***9,963,962***	***-***	***-***	***14,935,923***		***120,541***	***90,053***	***-***	***-***	***210,594***
	Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-		-	-	-	-	-
591	STRUCTURES	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT_360_2	515,665	260,293	-	-	775,957		12,502	2,325	-	-	14,827
593	OVERHEAD LINES	9,796,738	PLT_364_5	2,674,071	4,400,300	-	-	7,074,372		64,831	39,134	-	-	103,964
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-		-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-		-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT_366_7	20,409	15,240	-	-	35,649		495	136	-	-	630
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-		-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-		-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	SEC_DEM	-	-	-	-	-		-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	SEC_CUST	-	-	-	-	-		-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT	-	-	-	-	-		-	-	-	-	-
597	METERS	-	METERS	-	-	-	-	-		-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	31,551	44,361	-	-	75,912		765	398	-	-	1,162
	Sub-total	***11,964,895***		***3,241,696***	***4,720,195***	***-***	***-***	***7,961,890***		***78,592***	***41,992***	***-***	***-***	***120,584***
	Total Distribution	***33,070,822***		***8,213,656***	***14,684,157***	***-***	***-***	***22,897,813***		***199,133***	***132,045***	***-***	***-***	***331,178***
	Customer Account													
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	2,667,591	-	-	2,667,591		-	23,724	-	-	23,724
902	METER READING	1,205,576	MTREAD	-	1,043,675	-	-	1,043,675		-	9,282	-	-	9,282
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	13,142,068	-	-	13,142,068		-	116,878	-	-	116,878
903CE	COLLECTION EXPENSES	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	127,177	-	-	127,177		-	1,131	-	-	1,131
	Sub-total	***19,636,197***		***-***	***16,980,511***	***-***	***-***	***16,980,511***		***-***	***151,015***	***-***	***-***	***151,015***
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	CUST	-	9,075,482	-	-	9,075,482		-	80,712	-	-	80,712
	Sub-total	***10,495,759***		***-***	***9,075,482***	***-***	***-***	***9,075,482***		***-***	***80,712***	***-***	***-***	***80,712***
	Sales Expenses													
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-		-	-	-	-	-
	Sub-total	***-***		***-***	***-***	***-***	***-***	***-***		***-***	***-***	***-***	***-***	***-***
	TOTAL O & M LABOR EXP.	**63,202,778**		**8,213,656**	**40,740,150**	**-**	**-**	**48,953,807**		**199,133**	**363,773**	**-**	**-**	**562,906**

Allocated Cost of Service Study
Detailed Cost Allocation Results
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No.	Account Description	Amount	Alloc. Factor	16 DEM	17 CUS	18 FUL	19 REV	20 TOTAL	23 DEM	24 CUS	25 FUL	26 REV	27 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	62,143	147,180	-	-	209,323	263,856	89,049	-	-	352,905
581	LOAD DISPATCHING	205,354	PLT_360_2	8,749	4,921	-	-	13,670	37,147	1,852	-	-	38,999
582	STATION EXPENSES	63,106	PLT_360_2	2,689	1,512	-	-	4,201	11,415	569	-	-	11,985
583	OVERHEAD LINES	11,129,059	PLT_364_5	316,540	566,748	-	-	883,288	1,344,014	153,156	-	-	1,497,170
584	UNDERGROUND LINES	1,412,410	PLT_366_7	54,561	44,330	-	-	98,891	231,663	11,980	-	-	243,643
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	1,774,160	METERS	-	203,224	-	-	203,224	-	311,069	-	-	311,069
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT_369	-	141,883	-	-	141,883	-	116,168	-	-	116,168
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	73,410	117,257	-	-	190,667	311,696	58,570	-	-	370,265
589	RENTS	-	DPLT	-	-	-	-	-	-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***21,105,928***		***518,091***	***1,227,056***	***-***	***-***	***1,745,147***	***2,199,791***	***742,413***	***-***	***-***	***2,942,204***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	PLT_360_2	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT_360_2	53,734	30,224	-	-	83,958	228,150	11,373	-	-	239,524
593	OVERHEAD LINES	9,796,738	PLT_364_5	278,645	498,900	-	-	777,545	1,183,114	134,821	-	-	1,317,936
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT_366_7	2,127	1,728	-	-	3,855	9,030	467	-	-	9,497
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	SEC_DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	SEC_CUST	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	-	METERS	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	3,288	5,251	-	-	8,539	13,959	2,623	-	-	16,582
	Sub-total	***11,964,895***		***337,793***	***536,103***	***-***	***-***	***873,896***	***1,434,254***	***149,284***	***-***	***-***	***1,583,538***
	Total Distribution	***33,070,822***		***855,884***	***1,763,159***	***-***	***-***	***2,619,043***	***3,634,045***	***891,698***	***-***	***-***	***4,525,742***
	Customer Account												
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	302,448	-	-	302,448	-	81,732	-	-	81,732
902	METER READING	1,205,576	MTREAD	-	118,330	-	-	118,330	-	31,977	-	-	31,977
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	1,490,029	-	-	1,490,029	-	402,661	-	-	402,661
903CE	COLLECTION EXPENSES	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	14,419	-	-	14,419	-	3,897	-	-	3,897
	Sub-total	***19,636,197***		***-***	***1,925,226***	***-***	***-***	***1,925,226***	***-***	***520,267***	***-***	***-***	***520,267***
	Customer Service & Information Expenses												
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	CUST	-	1,028,965	-	-	1,028,965	-	278,064	-	-	278,064
	Sub-total	***10,495,759***		***-***	***1,028,965***	***-***	***-***	***1,028,965***	***-***	***278,064***	***-***	***-***	***278,064***
	Sales Expenses												
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total	***-***		***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL O & M LABOR EXP.	**63,202,778**		**855,884**	**4,717,351**	**-**	**-**	**5,573,235**	**3,634,045**	**1,690,029**	**-**	**-**	**5,324,074**

Allocated Cost of Service Study
Detailed Cost Allocation Results
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No.	Account Description	Amount	Alloc. Factor	32	33	34	35	36	39	40	41	42	43	44	45	46	47
					Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5						
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	~	~	TOTAL
	Distribution Operation Expenses																
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR		116,465	12,744	-	-	129,210		-	5,946	-	-	-	-	5,946
581	LOAD DISPATCHING	205,354	PLT_360_2		21,854	151	-	-	22,005		-	61	-	-	-	-	61
582	STATION EXPENSES	63,106	PLT_360_2		6,716	46	-	-	6,762		-	19	-	-	-	-	19
583	OVERHEAD LINES	11,129,059	PLT_364_5		553,564	3,512	-	-	557,076		-	-	-	-	-	-	-
584	UNDERGROUND LINES	1,412,410	PLT_366_7		133,872	358	-	-	134,230		-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT		-	-	-	-	-		-	-	-	-	-	-	-
586	METER EXPENSE	1,774,160	METERS		-	84,223	-	-	84,223		-	41,233	-	-	-	-	41,233
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT_369		-	-	-	-	-		-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT		138,511	5,216	-	-	143,727		-	2,315	-	-	-	-	2,315
589	RENTS	-	DPLT		-	-	-	-	-		-	-	-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	DPLT		-	-	-	-	-		-	-	-	-	-	-	-
	Sub-total	***21,105,928***			***970,983***	***106,250***	***-***	***-***	***1,077,233***		***-***	***49,574***	***-***	***-***	***-***	***-***	***49,574***
	Distribution Maintenance Expenses																
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR		-	-	-	-	-		-	-	-	-	-	-	-
591	STRUCTURES	-	PLT_360_2		-	-	-	-	-		-	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT_360_2		134,223	928	-	-	135,151		-	375	-	-	-	-	375
593	OVERHEAD LINES	9,796,738	PLT_364_5		487,294	3,091	-	-	490,385		-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM		-	-	-	-	-		-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	SERV		-	-	-	-	-		-	-	-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT_366_7		5,218	14	-	-	5,232		-	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	SRV_DEM		-	-	-	-	-		-	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	SERV		-	-	-	-	-		-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT		-	-	-	-	-		-	-	-	-	-	-	-
597	METERS	-	METERS		-	-	-	-	-		-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT		6,203	234	-	-	6,437		-	104	-	-	-	-	104
	Sub-total	***11,964,895***			***632,938***	***4,267***	***-***	***-***	***637,205***		***-***	***478***	***-***	***-***	***-***	***-***	***478***
	Total Distribution	***33,070,822***			***1,603,921***	***110,517***	***-***	***-***	***1,714,438***		***-***	***50,052***	***-***	***-***	***-***	***-***	***50,052***
	Customer Account																
901	SUPERVISION	3,084,792	CUSTACCTLBR		-	2,537	-	-	2,537		-	341	-	-	-	-	341
902	METER READING	1,205,576	MTREAD		-	993	-	-	993		-	133	-	-	-	-	133
903CR	CUSTOMER RECORDS	15,198,749	CUST		-	12,499	-	-	12,499		-	1,679	-	-	-	-	1,679
903CE	COLLECTION EXPENSES	-	GRSWRTOFF		-	-	-	-	-		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT		-	-	-	-	-		-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF		-	-	-	-	-		-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST		-	121	-	-	121		-	16	-	-	-	-	16
	Sub-total	***19,636,197***			***-***	***16,149***	***-***	***-***	***16,149***		***-***	***2,169***	***-***	***-***	***-***	***-***	***2,169***
	Customer Service & Information Expenses																
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST		-	-	-	-	-		-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	CUST		-	8,631	-	-	8,631		-	1,159	-	-	-	-	1,159
	Sub-total	***10,495,759***			***-***	***8,631***	***-***	***-***	***8,631***		***-***	***1,159***	***-***	***-***	***-***	***-***	***1,159***
	Sales Expenses																
911-916	SALES EXPENSES	-	CUST		-	-	-	-	-		-	-	-	-	-	-	-
	Sub-total	***-***			***-***	***-***	***-***	***-***	***-***		***-***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL O & M LABOR EXP.	**63,202,778**			**1,603,921**	**135,297**	**-**	**-**	**1,739,219**		**-**	**53,381**	**-**	**-**	**-**	**-**	**53,381**

Allocated Cost of Service Study
Detailed Cost Allocation Results
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No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
	Distribution Operation Expenses															
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR		1,823	1,822	-	-	3,645		2,619	11,159	-	-	13,778	
581	LOAD DISPATCHING	205,354	PLT_360_2		257	53	-	-	309		369	1,186	-	-	1,555	
582	STATION EXPENSES	63,106	PLT_360_2		79	16	-	-	95		113	365	-	-	478	
583	OVERHEAD LINES	11,129,059	PLT_364_5		9,286	5,679	-	-	14,965		13,340	8,655	-	-	21,995	
584	UNDERGROUND LINES	1,412,410	PLT_366_7		1,601	444	-	-	2,045		2,299	536	-	-	2,835	
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT		-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	1,774,160	METERS		-	4,443	-	-	4,443		-	-	-	-	-	
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT_369		-	1,422	-	-	1,422		-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT		2,154	1,310	-	-	3,463		3,094	71,131	-	-	74,225	
589	RENTS	-	DPLT		-	-	-	-	-		-	-	-	-	-	
577-578	ENERGY STORAGE O&M	-	DPLT		-	-	-	-	-		-	-	-	-	-	
	Sub-total	***21,105,928***			***15,199***	***15,188***	***-***	***-***	***30,387***		***21,835***	***93,032***	***-***	***-***	***114,866***	
	Distribution Maintenance Expenses															
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR		-	-	-	-	-		-	-	-	-	-	
591	STRUCTURES	-	PLT_360_2		-	-	-	-	-		-	-	-	-	-	
592	STATION EQUIPMENT	1,261,242	PLT_360_2		1,576	324	-	-	1,900		2,265	7,287	-	-	9,551	
593	OVERHEAD LINES	9,796,738	PLT_364_5		8,175	4,999	-	-	13,174		11,743	7,619	-	-	19,362	
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM		-	-	-	-	-		-	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	SERV		-	-	-	-	-		-	-	-	-	-	
594	UNDERGROUND LINES	55,053	PLT_366_7		62	17	-	-	80		90	21	-	-	111	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	SRV_DEM		-	-	-	-	-		-	-	-	-	-	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	SERV		-	-	-	-	-		-	-	-	-	-	
595	LINE TRANSFORMERS - DEMAND	-	SEC_DEM		-	-	-	-	-		-	-	-	-	-	
595	LINE TRANSFORMERS - CUSTOMER	-	SEC_CUST		-	-	-	-	-		-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT		-	-	-	-	-		-	739,646	-	-	739,646	
597	METERS	-	METERS		-	-	-	-	-		-	-	-	-	-	
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT		96	59	-	-	155		139	3,186	-	-	3,324	
	Sub-total	***11,964,895***			***9,910***	***5,398***	***-***	***-***	***15,308***		***14,236***	***757,758***	***-***	***-***	***771,994***	
	Total Distribution	***33,070,822***			***25,109***	***20,586***	***-***	***-***	***45,696***		***36,071***	***850,789***	***-***	***-***	***886,860***	
	Customer Account															
901	SUPERVISION	3,084,792	CUSTACCTLBR		-	3,030	-	-	3,030		-	3,388	-	-	3,388	
902	METER READING	1,205,576	MTREAD		-	1,186	-	-	1,186		-	-	-	-	-	
903CR	CUSTOMER RECORDS	15,198,749	CUST		-	14,930	-	-	14,930		-	18,005	-	-	18,005	
903CE	COLLECTION EXPENSES	-	GRSWRTOFF		-	-	-	-	-		-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT		-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF		-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST		-	144	-	-	144		-	174	-	-	174	
	Sub-total	***19,636,197***			***-***	***19,290***	***-***	***-***	***19,290***		***-***	***21,568***	***-***	***-***	***21,568***	
	Customer Service & Information Expenses															
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST		-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	CUST		-	10,310	-	-	10,310		-	12,434	-	-	12,434	
	Sub-total	***10,495,759***			***-***	***10,310***	***-***	***-***	***10,310***		***-***	***12,434***	***-***	***-***	***12,434***	
	Sales Expenses															
911-916	SALES EXPENSES	-	CUST		-	-	-	-	-		-	-	-	-	-	
	Sub-total	***-***			***-***	***-***	***-***	***-***	***-***		***-***	***-***	***-***	***-***	***-***	
	TOTAL O & M LABOR EXP.	**63,202,778**			**25,109**	**50,187**	**-**	**-**	**75,296**		**36,071**	**884,791**	**-**	**-**	**920,862**	

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
Depreciation Expense														
	Distribution Plant													
360	LAND AND LAND RIGHTS	756,214	PLT_360	212,619	298,947	-	-	511,566		5,155	2,679	-	-	7,834
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	305,132	206,228	-	-	511,360		7,398	1,848	-	-	9,246
362	STATION EQUIPMENT	19,951,434	PLT_362	8,235,022	4,011,355	-	-	12,246,377		199,651	35,818	-	-	235,469
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	62,600,089	LABOR	8,135,333	40,351,661	-	-	48,486,993		197,234	360,304	-	-	557,538
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	5,492,724	16,636,953	-	-	22,129,677		133,166	147,960	-	-	281,126
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	11,668,342	10,901,829	-	-	22,570,172		282,889	96,955	-	-	379,844
366	UNDERGROUND CONDUIT	5,087,997	PLT_366	1,886,208	1,408,484	-	-	3,294,692		45,729	12,526	-	-	58,256
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	5,921,110	4,421,458	-	-	10,342,568		143,552	39,322	-	-	182,874
368	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM	8,074,501	-	-	-	8,074,501		195,759	-	-	-	195,759
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	SEC_CUST	-	6,516,033	-	-	6,516,033		-	57,950	-	-	57,950
369	SERVICES	9,513,768	SERV	-	7,781,810	-	-	7,781,810		-	69,207	-	-	69,207
370	METERS	25,525,236	METERS	-	16,096,718	-	-	16,096,718		-	160,379	-	-	160,379
371	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT	-	-	-	-	-		-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STTRLGT	-	-	-	-	-		-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT	11,955	16,809	-	-	28,764		290	151	-	-	440
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR	237,302	1,177,029	-	-	1,414,331		5,753	10,510	-	-	16,263
	Sub-total	***230,309,657***		***50,180,248***	***109,825,314***	**-**	**-**	***160,005,561***		***1,216,576***	***995,609***	**-**	**-**	***2,212,184***
	General Plant Plant													
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR	7,704,705	38,215,725	-	-	45,920,430		186,794	341,232	-	-	528,026
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-		-	-	-	-	-
	Sub-total	***59,286,477***		***7,704,705***	***38,215,725***	**-**	**-**	***45,920,430***		***186,794***	***341,232***	**-**	**-**	***528,026***
	TOTAL DEPRECIATION EXPENSES	**289,596,134**		**57,884,952**	**148,041,039**	**-**	**-**	**205,925,991**		**1,403,370**	**1,336,840**	**-**	**-**	**2,740,210**

Allocated Cost of Service Study
Detailed Cost Allocation Results
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No.	Account Description	Amount	Alloc. Factor	16 DEM	17 CUS	18 FUL	19 REV	20 TOTAL	23 DEM	24 CUS	25 FUL	26 REV	27 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
Depreciation Expense													
	Distribution Plant												
360	LAND AND LAND RIGHTS	756,214	PLT_360	22,155	35,389	-	-	57,544	94,071	17,677	-	-	111,748
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	31,796	24,413	-	-	56,208	135,003	12,194	-	-	147,197
362	STATION EQUIPMENT	19,951,434	PLT_362	858,110	464,480	-	-	1,322,590	3,643,498	166,404	-	-	3,809,901
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	62,600,089	LABOR	847,723	4,672,367	-	-	5,520,089	3,599,391	1,673,913	-	-	5,273,304
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	572,356	1,886,274	-	-	2,458,630	2,430,197	509,741	-	-	2,939,938
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	1,215,871	1,236,034	-	-	2,451,905	5,162,534	334,022	-	-	5,496,556
366	UNDERGROUND CONDUIT	5,087,997	PLT_366	196,548	159,692	-	-	356,240	834,532	43,155	-	-	877,687
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	616,995	501,299	-	-	1,118,294	2,619,732	135,469	-	-	2,755,201
368	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM	841,384	-	-	-	841,384	3,572,477	-	-	-	3,572,477
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	SEC_CUST	-	738,779	-	-	738,779	-	199,645	-	-	199,645
369	SERVICES	9,513,768	SERV	-	909,215	-	-	909,215	-	744,426	-	-	744,426
370	METERS	25,525,236	METERS	-	2,923,829	-	-	2,923,829	-	4,475,425	-	-	4,475,425
371	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STTRLGT	-	-	-	-	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT	1,246	1,990	-	-	3,236	5,289	994	-	-	6,283
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR	24,727	136,290	-	-	161,017	104,992	48,827	-	-	153,819
	Sub-total	***230,309,657***		***5,228,911***	***13,690,048***	**-**	**-**	***18,918,959***	***22,201,716***	***8,361,891***	**-**	**-**	***30,563,607***
	General Plant Plant												
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR	802,850	4,425,044	-	-	5,227,894	3,408,865	1,585,308	-	-	4,994,172
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-
	Sub-total	***59,286,477***		***802,850***	***4,425,044***	**-**	**-**	***5,227,894***	***3,408,865***	***1,585,308***	**-**	**-**	***4,994,172***
	TOTAL DEPRECIATION EXPENSES	**289,596,134**		**6,031,761**	**18,115,093**	**-**	**-**	**24,146,853**	**25,610,581**	**9,947,198**	**-**	**-**	**35,557,779**

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	32	33	34	35	36	39	40	41	42	43	44	45	46	47
					Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5						
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	~	~	TOTAL
Depreciation Expense																	
	Distribution Plant																
360	LAND AND LAND RIGHTS	756,214	PLT_360		41,803	1,574	-	-	43,377		-	699	-	-	-	-	699
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1		71,666	1,086	-	-	72,752		-	482	-	-	-	-	482
362	STATION EQUIPMENT	19,951,434	PLT_362		2,165,120	13,322	-	-	2,178,442		-	5,256	-	-	-	-	5,256
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	62,600,089	LABOR		1,588,627	134,007	-	-	1,722,634		-	52,872	-	-	-	-	52,872
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364		1,217,208	10,696	-	-	1,227,904		-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365		1,890,101	8,743	-	-	1,898,843		-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	5,087,997	PLT_366		482,255	1,288	-	-	483,544		-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367		1,513,877	4,045	-	-	1,517,921		-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM		-	-	-	-	-		-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	SEC_CUST		-	-	-	-	-		-	-	-	-	-	-	-
369	SERVICES	9,513,768	SERV		-	-	-	-	-		-	-	-	-	-	-	-
370	METERS	25,525,236	METERS		-	1,211,730	-	-	1,211,730		-	593,232	-	-	-	-	593,232
371	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT		-	-	-	-	-		-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STTRLGT		-	-	-	-	-		-	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT		2,350	89	-	-	2,439		-	39	-	-	-	-	39
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR		46,339	3,909	-	-	50,248		-	1,542	-	-	-	-	1,542
	Sub-total	***230,309,657***			***9,019,347***	***1,390,487***	***-***	***-***	***10,409,835***		***-***	***654,121***	***-***	***-***	***-***	***-***	***654,121***
	General Plant Plant																
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR		1,504,536	126,914	-	-	1,631,449		-	50,073	-	-	-	-	50,073
389-399	GENERAL PLANT - PRO FORMA	-	LABOR		-	-	-	-	-		-	-	-	-	-	-	-
	Sub-total	***59,286,477***			***1,504,536***	***126,914***	***-***	***-***	***1,631,449***		***-***	***50,073***	***-***	***-***	***-***	***-***	***50,073***
	TOTAL DEPRECIATION EXPENSES	**289,596,134**			**10,523,883**	**1,517,401**	**-**	**-**	**12,041,284**		**-**	**704,194**	**-**	**-**	**-**	**-**	**704,194**

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Depreciation Expense																
	Distribution Plant															
360	LAND AND LAND RIGHTS	756,214	PLT_360		650	395	-	-	1,045		934	21,468	-	-	22,401	
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1		933	273	-	-	1,205		1,340	14,809	-	-	16,149	
362	STATION EQUIPMENT	19,951,434	PLT_362		25,175	4,941	-	-	30,116		36,165	87,118	-	-	123,283	
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	62,600,089	LABOR		24,870	49,708	-	-	74,578		35,727	876,354	-	-	912,081	
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364		16,791	18,900	-	-	35,692		24,122	32,413	-	-	56,534	
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365		35,670	12,385	-	-	48,055		51,242	14,936	-	-	66,178	
366	UNDERGROUND CONDUIT	5,087,997	PLT_366		5,766	1,600	-	-	7,366		8,283	1,930	-	-	10,213	
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367		18,101	5,023	-	-	23,124		26,003	6,058	-	-	32,061	
368	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM		24,684	-	-	-	24,684		35,460	-	-	-	35,460	
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	SEC_CUST		-	7,402	-	-	7,402		-	8,927	-	-	8,927	
369	SERVICES	9,513,768	SERV		-	9,110	-	-	9,110		-	-	-	-	-	
370	METERS	25,525,236	METERS		-	63,924	-	-	63,924		-	-	-	-	-	
371	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT		-	-	-	-	-		-	359,308	-	-	359,308	
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STTRLGT		-	-	-	-	-		-	5,546,393	-	-	5,546,393	
387	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT		37	22	-	-	59		53	1,207	-	-	1,260	
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR		725	1,450	-	-	2,175		1,042	25,563	-	-	26,605	
	Sub-total	***230,309,657***			***153,402***	***175,134***	***-***	***-***	***328,536***		***220,369***	***6,996,484***	***-***	***-***	***7,216,853***	
	General Plant Plant															
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR		23,553	47,077	-	-	70,630		33,836	829,966	-	-	863,802	
389-399	GENERAL PLANT - PRO FORMA	-	LABOR		-	-	-	-	-		-	-	-	-	-	
	Sub-total	***59,286,477***			***23,553***	***47,077***	***-***	***-***	***70,630***		***33,836***	***829,966***	***-***	***-***	***863,802***	
	TOTAL DEPRECIATION EXPENSES	**289,596,134**			**176,955**	**222,211**	**-**	**-**	**399,166**		**254,205**	**7,826,450**	**-**	**-**	**8,080,655**	

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
Taxes Other Than Income Taxes														
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT	(707,124)	(994,231)	-	-	(1,701,355)		(17,144)	(8,909)	-	-	(26,053)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT	(27,073)	(42,970)	-	-	(70,043)		(656)	(385)	-	-	(1,041)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT	9,317,450	13,100,521	-	-	22,417,971		225,893	117,395	-	-	343,288
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR	3,016,307	14,961,034	-	-	17,977,340		73,128	133,589	-	-	206,716
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT	1,109,453	1,760,926	-	-	2,870,380		26,898	15,771	-	-	42,669
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT	374,241	593,997	-	-	968,238		9,073	5,320	-	-	14,393
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT	(4,217)	(5,930)	-	-	(10,147)		(102)	(53)	-	-	(155)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR	959,604	4,759,684	-	-	5,719,288		23,265	42,500	-	-	65,764
TAX	GROSS RECEIPTS TAX	55,873,000	TOTPLT	14,829,783	23,537,855	-	-	38,367,638		359,535	210,805	-	-	570,340
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT	5,579,122	8,855,191	-	-	14,434,313		135,261	79,307	-	-	214,568
	Sub-total	***143,584,016***		***34,447,546***	***66,526,077***	**-**	**-**	***100,973,623***		***835,150***	***595,338***	**-**	**-**	***1,430,489***
		-												
	TOTAL TAXES OTHER THAN INCOME TAX	**143,584,016**		**34,447,546**	**66,526,077**	**-**	**-**	**100,973,623**		**835,150**	**595,338**	**-**	**-**	**1,430,489**
Adjustments to Taxable Income														
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT	(53,980,749)	(85,678,331)	-	-	(139,659,081)		(1,308,716)	(767,334)	-	-	(2,076,050)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR	1,031,389	2,637,783	-	-	3,669,172		25,005	23,820	-	-	48,825
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT	1,868,989	4,090,500	-	-	5,959,488		45,312	37,082	-	-	82,394
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT	(12,321,503)	(61,115,275)	-	-	(73,436,777)		(298,724)	(545,704)	-	-	(844,428)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT	105,717	148,640	-	-	254,358		2,563	1,332	-	-	3,895
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR	1,982,107	9,831,352	-	-	11,813,460		48,054	87,785	-	-	135,840
	Sub-total	**(268,825,000)**		**(61,314,050)**	**(130,085,331)**	**-**	**-**	**(191,399,380)**		**(1,486,505)**	**(1,163,020)**	**-**	**-**	**(2,649,525)**
PA Special Deductions														
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	(7,263,738)	(15,897,537)	-	-	(23,161,275)		(176,103)	(144,117)	-	-	(320,220)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT	(253,046)	(355,788)	-	-	(608,835)		(6,135)	(3,188)	-	-	(9,323)
TAX	FEDEARL TAX CREDIT - DIST	(900,000)	DPLT	(253,046)	(355,788)	-	-	(608,835)		(6,135)	(3,188)	-	-	(9,323)
	TOTAL	(35,138,000)	0	(7,769,831)	(16,609,114)	-	-	(24,378,945)		(188,373)	(150,494)	-	-	(338,866)
Net Adds/Deducts to Taxable Income		(303,963,000)	0	(69,083,881)	(146,694,444)	-	-	(215,778,325)		(1,674,878)	(1,313,513)	-	-	(2,988,391)

Allocated Cost of Service Study
Detailed Cost Allocation Results
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No.	Account Description	Amount	Alloc. Factor		16	17	18	19	20	23	24	25	26	27	28	31
						Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3				
						DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL
Taxes Other Than Income Taxes																
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT			(73,684)	(117,694)	-	-	(191,379)		(312,860)	(58,788)	-	-	(371,648)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT			(2,821)	(5,069)	-	-	(7,890)		(11,978)	(2,420)	-	-	(14,398)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT			970,902	1,550,806	-	-	2,521,708		4,122,407	774,629	-	-	4,897,036
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR			314,307	1,732,356	-	-	2,046,663		1,334,533	620,630	-	-	1,955,163
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT			115,608	207,728	-	-	323,336		490,866	99,172	-	-	590,038
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT			38,997	70,071	-	-	109,068		165,579	33,453	-	-	199,032
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT			(439)	(702)	-	-	(1,141)		(1,866)	(351)	-	-	(2,217)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR			99,993	551,130	-	-	651,123		424,567	197,447	-	-	622,013
TAX	GROSS RECEIPTS TAX	55,873,000	TOTPLT			1,545,301	2,776,653	-	-	4,321,954		6,561,279	1,325,613	-	-	7,886,892
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT			581,359	1,044,606	-	-	1,625,965		2,468,423	498,710	-	-	2,967,133
	Sub-total	***143,584,016***				***3,589,523***	***7,809,884***	**-**	**-**	***11,399,407***		***15,240,950***	***3,488,094***	**-**	**-**	***18,729,044***
		-														
	TOTAL TAXES OTHER THAN INCOME TAX	**143,584,016**				**3,589,523**	**7,809,884**	**-**	**-**	**11,399,407**		**15,240,950**	**3,488,094**	**-**	**-**	**18,729,044**
Adjustments to Taxable Income																
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT			(5,624,933)	(10,107,079)	-	-	(15,732,012)		(23,883,208)	(4,825,261)	-	-	(28,708,468)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR			107,473	322,773	-	-	430,247		456,327	177,238	-	-	633,566
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT			194,753	509,893	-	-	704,646		826,914	311,443	-	-	1,138,357
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT			(1,283,932)	(7,076,610)	-	-	(8,360,543)		(5,451,518)	(2,535,253)	-	-	(7,986,770)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT			11,016	17,596	-	-	28,612		46,773	8,789	-	-	55,562
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR			206,541	1,138,384	-	-	1,344,925		876,962	407,835	-	-	1,284,797
	Sub-total	**(268,825,000)**				**(6,389,081)**	**(15,195,044)**	**-**	**-**	**(21,584,125)**		**(27,127,748)**	**(6,455,208)**	**-**	**-**	**(33,582,956)**
PA Special Deductions																
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT			(756,900)	(1,981,675)	-	-	(2,738,575)		(3,213,764)	(1,210,408)	-	-	(4,424,172)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT			(26,368)	(42,117)	-	-	(68,485)		(111,958)	(21,038)	-	-	(132,995)
TAX	FEDEARL TAX CREDIT - DIST	(900,000)	DPLT			(26,368)	(42,117)	-	-	(68,485)		(111,958)	(21,038)	-	-	(132,995)
	TOTAL	(35,138,000)		0		(809,636)	(2,065,909)	-	-	(2,875,546)		(3,437,679)	(1,252,484)	-	-	(4,690,163)
Net Adds/Deducts to Taxable Income		(303,963,000)		0		(7,198,718)	(17,260,953)	-	-	(24,459,671)		(30,565,427)	(7,707,691)	-	-	(38,273,119)

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No.	Account Description	Amount	Alloc. Factor		32	33	34	35	36	39	40	41	42	43	44	45	46	47
						Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5						
						DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	~	~	TOTAL
Taxes Other Than Income Taxes																		
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT			(139,028)	(5,235)	-	-	(144,264)		-	(2,323)	-	-	-	-	(2,323)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT			(5,321)	(213)	-	-	(5,534)		-	(93)	-	-	-	-	(93)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT			1,831,914	68,985	-	-	1,900,899		-	30,614	-	-	-	-	30,614
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR			589,009	49,685	-	-	638,694		-	19,603	-	-	-	-	19,603
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT			218,055	8,727	-	-	226,782		-	3,827	-	-	-	-	3,827
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT			73,555	2,944	-	-	76,498		-	1,291	-	-	-	-	1,291
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT			(829)	(31)	-	-	(860)		-	(14)	-	-	-	-	(14)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR			187,387	15,807	-	-	203,193		-	6,236	-	-	-	-	6,236
TAX	GROSS RECEIPTS TAX	55,873,000	TOTPLT			2,914,689	116,654	-	-	3,031,343		-	51,154	-	-	-	-	51,154
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT			1,096,537	43,886	-	-	1,140,423		-	19,245	-	-	-	-	19,245
	Sub-total	***143,584,016***				***6,765,967***	***301,208***	**-**	**-**	***7,067,176***		**-**	***129,540***	**-**	**-**	**-**	**-**	***129,540***
		-																
	TOTAL TAXES OTHER THAN INCOME TAX	**143,584,016**				**6,765,967**	**301,208**	**-**	**-**	**7,067,176**		**-**	**129,540**	**-**	**-**	**-**	**-**	**129,540**
Adjustments to Taxable Income																		
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT			(10,609,536)	(424,622)	-	-	(11,034,158)		-	(186,203)	-	-	-	-	(186,203)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR			187,514	27,037	-	-	214,551		-	12,547	-	-	-	-	12,547
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT			335,930	51,789	-	-	387,720		-	24,363	-	-	-	-	24,363
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT			(2,406,081)	(202,963)	-	-	(2,609,043)		-	(80,078)	-	-	-	-	(80,078)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT			20,785	783	-	-	21,568		-	347	-	-	-	-	347
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR			387,056	32,650	-	-	419,706		-	12,882	-	-	-	-	12,882
	Sub-total	**(268,825,000)**				**(12,084,332)**	**(515,325)**	**-**	**-**	**(12,599,657)**		**-**	**(216,141)**	**-**	**-**	**-**	**-**	**(216,141)**
PA Special Deductions																		
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT			(1,305,577)	(201,277)	-	-	(1,506,854)		-	(94,686)	-	-	-	-	(94,686)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT			(49,752)	(1,874)	-	-	(51,625)		-	(831)	-	-	-	-	(831)
TAX	FEDEARL TAX CREDIT - DIST	(900,000)	DPLT			(49,752)	(1,874)	-	-	(51,625)		-	(831)	-	-	-	-	(831)
	TOTAL	(35,138,000)		0		(1,405,081)	(205,024)	-	-	(1,610,105)		-	(96,349)	-	-	-	-	(96,349)
Net Adds/Deducts to Taxable Income		(303,963,000)		0		(13,489,412)	(720,350)	-	-	(14,209,762)		-	(312,490)	-	-	-	-	(312,490)

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No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Taxes Other Than Income Taxes																
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT		(2,162)	(1,314)	-	-	(3,476)		(3,105)	(71,397)	-	-	(74,502)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT		(83)	(56)	-	-	(139)		(119)	(2,743)	-	-	(2,862)	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT		28,484	17,320	-	-	45,804		40,918	940,763	-	-	981,681	
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR		9,221	18,430	-	-	27,651		13,246	324,923	-	-	338,169	
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT		3,392	2,303	-	-	5,694		4,872	112,401	-	-	117,273	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT		1,144	777	-	-	1,921		1,644	37,915	-	-	39,559	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT		(13)	(8)	-	-	(21)		(19)	(426)	-	-	(444)	
TAX	OTHER TAXES - LABOR	7,384,000	LABOR		2,934	5,863	-	-	8,797		4,214	103,370	-	-	107,585	
TAX	GROSS RECEIPTS TAX	55,873,000	TOTPLT		45,335	30,781	-	-	76,116		65,126	1,502,437	-	-	1,567,563	
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT		17,055	11,580	-	-	28,636		24,501	565,233	-	-	589,734	
	Sub-total	***143,584,016***			***105,307***	***85,676***	***-***	***-***	***190,983***		***151,278***	***3,512,476***	***-***	***-***	***3,663,755***	
		-														
	TOTAL TAXES OTHER THAN INCOME TAX	**143,584,016**			**105,307**	**85,676**	**-**	**-**	**190,983**		**151,278**	**3,512,476**	**-**	**-**	**3,663,755**	
Adjustments to Taxable Income																
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT		(165,020)	(112,044)	-	-	(277,064)		(237,060)	(5,468,905)	-	-	(5,705,965)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR		3,153	3,959	-	-	7,112		4,529	139,451	-	-	143,980	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT		5,714	6,523	-	-	12,236		8,208	260,588	-	-	268,795	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT		(37,667)	(75,286)	-	-	(112,953)		(54,111)	(1,327,297)	-	-	(1,381,407)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT		323	197	-	-	520		464	10,674	-	-	11,138	
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR		6,059	12,111	-	-	18,170		8,705	213,517	-	-	222,221	
	Sub-total	**(268,825,000)**			**(187,438)**	**(164,541)**	**-**	**-**	**(351,979)**		**(269,264)**	**(6,171,972)**	**-**	**-**	**(6,441,237)**	
PA Special Deductions																
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT		(22,205)	(25,351)	-	-	(47,557)		(31,899)	(1,012,762)	-	-	(1,044,661)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT		(774)	(470)	-	-	(1,244)		(1,111)	(25,550)	-	-	(26,661)	
TAX	FEDEARL TAX CREDIT - DIST	(900,000)	DPLT		(774)	(470)	-	-	(1,244)		(1,111)	(25,550)	-	-	(26,661)	
	TOTAL	(35,138,000)	0		(23,752)	(26,292)	-	-	(50,044)		(34,122)	(1,063,861)	-	-	(1,097,982)	
Net Adds/Deducts to Taxable Income		(303,963,000)	0		(211,190)	(190,833)	-	-	(402,023)		(303,386)	(7,235,833)	-	-	(7,539,219)	

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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL
				Residential RS						Residential-Thermal Storage RTS				
Fuel and Purchased Power														
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-		-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUL_ENRGYSR	-	-	109,363	-	109,363		-	-	1,777	-	1,777
	TOTAL	323,299	0	-	-	109,363	-	109,363		-	-	1,777	-	1,777
				-	-	-	-	-		-	-	-	-	-
Operating Revenues														
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST	-	-	-	722,241,788	722,241,788		-	-	-	7,972,439	7,972,439
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_STAS	-	-	-	(3,454,615)	(3,454,615)		-	-	-	(41,970)	(41,970)
REV	LATE PAYMENT CHARGES	15,305,520	LT_FEES	-	-	-	11,428,698	11,428,698		-	-	-	83,895	83,895
REV	ANNUALIZATION	4,932,874	REV_ANNL	-	-	-	3,865,736	3,865,736		-	-	-	(91,936)	(91,936)
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_TOTDPLT	-	-	-	656,128	656,128		-	-	-	10,047	10,047
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_TOTDPLT	-	-	-	27,620,307	27,620,307		-	-	-	422,952	422,952
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_TOTDPLT	-	-	-	2,046,334	2,046,334		-	-	-	31,336	31,336
REV	RESALE & BL REVENUES	318,877	REV_DIST	-	-	-	229,185	229,185		-	-	-	2,530	2,530
REV	BL REVENUES	348,811	REV_DIST	-	-	-	250,700	250,700		-	-	-	2,767	2,767
	Sub-total	***1,065,901,261***	**-**	**-**	**-**	**-**	***764,884,262***	***764,884,262***		**-**	**-**	**-**	***8,392,060***	***8,392,060***
	TOTAL	**1,065,901,261**		**-**	**-**	**-**	**764,884,262**	**764,884,262**		**-**	**-**	**-**	**8,392,060**	**8,392,060**

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No.	Account Description	Amount	Alloc. Factor	16 DEM	17 CUS	18 FUL	19 REV	20 TOTAL	23 DEM	24 CUS	25 FUL	26 REV	27 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
Fuel and Purchased Power													
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUL_ENRGYSR	-	-	14,232	-	14,232	-	-	63,371	-	63,371
	TOTAL	323,299	0	-	-	14,232	-	14,232	-	-	63,371	-	63,371
				-	-	-	-	-	-	-	-	-	-
Operating Revenues													
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST	-	-	-	78,763,076	78,763,076	-	-	-	129,185,676	129,185,676
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_STAS	-	-	-	(327,497)	(327,497)	-	-	-	(567,527)	(567,527)
REV	LATE PAYMENT CHARGES	15,305,520	LT_FEES	-	-	-	1,363,531	1,363,531	-	-	-	1,785,597	1,785,597
REV	ANNUALIZATION	4,932,874	REV_ANNL	-	-	-	20,269	20,269	-	-	-	891,225	891,225
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_TOTDPLT	-	-	-	73,805	73,805	-	-	-	143,326	143,326
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_TOTDPLT	-	-	-	3,106,898	3,106,898	-	-	-	6,033,446	6,033,446
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_TOTDPLT	-	-	-	230,184	230,184	-	-	-	447,006	447,006
REV	RESALE & BL REVENUES	318,877	REV_DIST	-	-	-	24,994	24,994	-	-	-	40,994	40,994
REV	BL REVENUES	348,811	REV_DIST	-	-	-	27,340	27,340	-	-	-	44,842	44,842
	Sub-total	***1,065,901,261***	**-**	**-**	**-**	**-**	***83,282,600***	***83,282,600***	**-**	**-**	**-**	***138,004,585***	***138,004,585***
	TOTAL	**1,065,901,261**		**-**	**-**	**-**	**83,282,600**	**83,282,600**	**-**	**-**	**-**	**138,004,585**	**138,004,585**

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No.	Account Description	Amount	Alloc. Factor	32 DEM	33 CUS	34 FUL	35 REV	36 TOTAL	39 DEM	40 CUS	41 FUL	42 REV	43 ~	44 ~	45 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5						
Fuel and Purchased Power															
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUL_ENRGYSR	-	-	45,253	-	45,253	-	-	88,467	-	-	-	88,467
	TOTAL	323,299	0	-	-	45,253	-	45,253	-	-	88,467	-	-	-	88,467
				-	-	-	-	-	-	-	-	-	-	-	-
Operating Revenues															
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST	-	-	-	38,982,979	38,982,979	-	-	-	1,980,048	-	-	1,980,048
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_STAS	-	-	-	(191,037)	(191,037)	-	-	-	(39,699)	-	-	(39,699)
REV	LATE PAYMENT CHARGES	15,305,520	LT_FEES	-	-	-	542,576	542,576	-	-	-	81,961	-	-	81,961
REV	ANNUALIZATION	4,932,874	REV_ANNL	-	-	-	221,023	221,023	-	-	-	8,188	-	-	8,188
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_TOTDPLT	-	-	-	55,635	55,635	-	-	-	896	-	-	896
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_TOTDPLT	-	-	-	2,342,024	2,342,024	-	-	-	37,718	-	-	37,718
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_TOTDPLT	-	-	-	173,516	173,516	-	-	-	2,794	-	-	2,794
REV	RESALE & BL REVENUES	318,877	REV_DIST	-	-	-	12,370	12,370	-	-	-	628	-	-	628
REV	BL REVENUES	348,811	REV_DIST	-	-	-	13,532	13,532	-	-	-	687	-	-	687
	Sub-total	***1,065,901,261***	**-**	**-**	**-**	**-**	***42,152,618***	***42,152,618***	**-**	**-**	**-**	***2,073,222***	**-**	**-**	***2,073,222***
	TOTAL	**1,065,901,261**		**-**	**-**	**-**	**42,152,618**	**42,152,618**	**-**	**-**	**-**	**2,073,222**	**-**	**-**	**2,073,222**

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Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	48	49	50	51	52	55	56	57	58	59	60	63	64
					Separate Meter General Space Heating Service GH-2						Street Lighting/Area Lighting SL/AL					
					DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Fuel and Purchased Power																
555	PURCHASED POWER	-	FUL_ENRGYSR		-	-	-	-	-		-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	323,299	FUL_ENRGYSR		-	-	271	-	271		-	-	565	-	565	
	TOTAL	323,299	0		-	-	271	-	271		-	-	565	-	565	
					-	-	-	-	-		-	-	-	-	-	
Operating Revenues																
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST		-	-	-	1,306,593	1,306,593		-	-	-	24,457,815	24,457,815	
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_STAS		-	-	-	(5,418)	(5,418)		-	-	-	(91,612)	(91,612)	
REV	LATE PAYMENT CHARGES	15,305,520	LT_FEES		-	-	-	19,262	19,262		-	-	-	-	-	
REV	ANNUALIZATION	4,932,874	REV_ANNL		-	-	-	(5,140)	(5,140)		-	-	-	23,509	23,509	
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_TOTDPLT		-	-	-	1,341	1,341		-	-	-	28,732	28,732	
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_TOTDPLT		-	-	-	56,433	56,433		-	-	-	1,209,490	1,209,490	
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_TOTDPLT		-	-	-	4,181	4,181		-	-	-	89,609	89,609	
REV	RESALE & BL REVENUES	318,877	REV_DIST		-	-	-	415	415		-	-	-	7,761	7,761	
REV	BL REVENUES	348,811	REV_DIST		-	-	-	454	454		-	-	-	8,490	8,490	
	Sub-total	***1,065,901,261***	**-**		**-**	**-**	**-**	***1,378,120***	***1,378,120***		**-**	**-**	**-**	***25,733,794***	***25,733,794***	
	TOTAL	**1,065,901,261**			**-**	**-**	**-**	**1,378,120**	**1,378,120**		**-**	**-**	**-**	**25,733,794**	**25,733,794**	

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027

SECTION III
COST ALLOCATION TO JURISDICTIONS AT PRESENT RATES

This section shows the allocation to Federal jurisdictional wholesale services and customers supplied on a system cost basis. There are two parts to this section; the first provides a summary of the resulting allocations including rate base, expenses, taxes and return for (1) transmission and (2) PAPUC Jurisdictional. The second part of this section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Total Plant, Accumulated Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the results of this section directly feed the account balances used in the Class Cost of Service Study provided in Section II. The functionalization, classification, and allocation that support the results provided in this section are detailed in Section V.

Jurisdictional Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	FERC Transmission Transmission	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)
	Rate Base			
1	Plant in Service	$ 20,372,786,945	$ 10,170,680,034	$ 10,202,106,912
2	Accumulated Reserve	4,743,727,369	1,487,623,982	3,256,103,387
3	Other Rate Base Items	(2,524,339,550)	(1,396,222,879)	(1,128,116,672)
4	Total Rate Base	$ 13,104,720,026	$ 7,286,833,173	$ 5,817,886,853
	Revenues at Current Rates			
5	Transmission	$ -	$ -	$ -
6	Distribution	1,000,171,041	-	1,000,171,041
7	BL Revenues	348,811	-	348,811
8	Sale for Resale	318,877	-	318,877
9	Late Payment Charges	15,305,520	-	15,305,520
10	Annualization	4,932,874	-	4,932,874
11	Other Operating Revenue	1,022,260,464	977,436,326	44,824,138
12	Total Revenues	$ 2,043,337,587	$ 977,436,326	$ 1,065,901,261
	Expenses at Current Rates			
13	Transmission O&M	$ 35,168,630	$ 35,168,630	$ -
14	Distribution O&M	204,780,555	(43,381)	204,823,936
15	Fuel and Purchased Power	323,299	-	323,299
16	Amortization Expense	-	-	-
17	Other	264,907,511	38,116,112	226,791,399
18	Total Operations & Maintenance Expenses	$ 505,179,994	$ 73,241,361	$ 431,938,633
	Depreciation Expenses			
19	Transmission	199,912,313	199,912,313	-
20	Distribution	230,309,657	0	230,309,657
21	Other	59,779,689	493,212	59,286,477
22	Total Depreciation Expenses	$ 490,001,659	$ 200,405,525	$ 289,596,134
23	Total Expenses (O&M & Depreciation)	$ 995,181,653	$ 273,646,886	$ 721,534,767
	Taxes			
24	Income Taxes	$ 11,357,631	$ 47,003,434	$ (35,645,802)
25	Gross Receipts Tax	55,873,000	-	55,873,000
26	Taxes Other Than Income Taxes	15,273,000	2,299,000	12,974,000
27	Deferred Income Taxes	150,434,000	96,702,000	53,732,000
28	Investment Tax Credit	(31,000)	(16,000)	(15,000)
29	Total Taxes	$ 232,906,631	$ 145,988,434	$ 86,918,198
30	Current Operating Expenses	1,228,088,285	419,635,319	808,452,965
31	Current Operating Income	815,249,302	557,801,007	257,448,296
32	Return at Current Rates	6.22%	7.65%	4.43%

Jurisdictional Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	System Total	FERC Transmission Transmission	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)
	INCOME TAX CALCS @ PRESENT RATES			
	Income Tax Calculations			
33	Operating Revenue	$ 2,043,337,587	$ 977,436,326	$ 1,065,901,261
34	Operating Expense	995,181,653	273,646,886	721,534,767
35	Gross Receipts Tax	55,873,000	-	55,873,000
36	Taxes Other Than Income Taxes (excl GRT)	15,273,000	2,299,000	12,974,000
37	Taxable Income Before Adjustments	977,009,934	701,490,440	275,519,494
38	Interest Expense	(292,235,257)	(162,496,380)	(129,738,877)
39	Other Adjustment to Taxable Income	(610,756,000)	(341,931,000)	(268,825,000)
40	Adjustment to Taxable Income	(902,991,257)	(504,427,380)	(398,563,877)
41	Taxable Net Income	$ 74,018,677	$ 197,063,060	$ (123,044,383)
	PA Income Tax Calculations			
42	Total Taxable Net Income	$ 74,018,677	$ 197,063,060	$ (123,044,383)
43	PA Special Deduction	(124,675,000)	(90,437,000)	(34,238,000)
44	PA Taxable Net Income	(50,656,323)	106,626,060	(157,282,383)
45	PA Income Tax	$ (3,526,953)	$ 7,747,077	$ (11,274,027)
	Federal Income Tax Calculations			
46	Total Taxable Net Income	$ 74,018,677	$ 197,063,060	$ (123,044,383)
47	Deduction - PA Income Tax	3,526,953	(7,747,077)	11,274,027
48	Federal Taxable Net Income before NOL	77,545,630	189,315,983	(111,770,356)
49	Federal Net Operating Loss	-	-	-
50	Federal Taxable Net Income after NOL	77,545,630	189,315,983	(111,770,356)
51	Federal Income Tax @ 21.00%	16,284,582	39,756,356	(23,471,775)
52	Federal Tax Credit	(1,400,000)	(500,000)	(900,000)
53	Federal Income Tax	$ 14,884,582	$ 39,256,356	$ (24,371,775)
54	Total Income Tax	$ 11,357,629	$ 47,003,434	$ (35,645,802)

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295	LABOR_NOTRN	-	0	-	-	-	0
	Sub-total	***670,295***		**-**	***0***	**-**	**-**	**-**	***0***
	Transmission Plant								
350-359	TRANSMISSION PLANT	10,162,924,834	GNR_TRANS	-	-	10,162,924,834	-	-	10,162,924,834
	Sub-total	***10,162,924,834***		**-**	**-**	***10,162,924,834***	**-**	**-**	***10,162,924,834***
	Distribution Plant								
360	LAND AND LAND RIGHTS	113,493,096	DPLT	-	0	-	-	-	0
361	STRUCTURES & IMPROVEMENTS	63,727,935	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	1,071,977,540	PRI_DEM	-	-	-	-	-	-
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	485,927,532	LABOR_NOTRN	-	0	-	-	-	0
364	POLES TOWERS & FIXTURES - PRIMARY	1,378,363,819	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	503,367,775	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	1,393,796,201	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	553,439,348	SEC_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	361,329,048	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	16,564,752	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	951,215,784	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	43,607,493	SEC_DEM	-	-	-	-	-	-
368	LINE TRANSFORMERS	768,750,265	SEC_DEM	-	-	-	-	-	-
369	SERVICES	846,971,069	SEC_CUST	-	-	-	-	-	-
370	METERS	341,126,522	DIST	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	15,029,035	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	DIST	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	621,595	DPLT	-	0	-	-	-	0
	Sub-total	***9,139,884,425***		**-**	***0***	**-**	**-**	**-**	***0***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192	LABOR_NOTRN	-	0	-	-	-	0
389-399	GENERAL PLANT - TRANSMISSION	7,755,200	GNR_TRANS	-	-	7,755,200	-	-	7,755,200
	Sub-total	***1,069,307,392***		**-**	***0***	***7,755,200***	**-**	**-**	***7,755,200***
	TOTAL PLANT-IN-SERVICE	**20,372,786,945**		**-**	**0**	**10,170,680,034**	**-**	**-**	**10,170,680,034**

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15
				PUC Jurisdiction Distribution						
				Distribution						
RATE BASE										
Plant-in Service										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295	LABOR_NOTRN	133,113	537,182	-	-	-	670,295	
	Sub-total	***670,295***		***133,113***	***537,182***	**-**	**-**	**-**	***670,295***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	10,162,924,834	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***10,162,924,834***		**-**	**-**	**-**	**-**	**-**	**-**	
	Distribution Plant									
360	LAND AND LAND RIGHTS	113,493,096	DPLT	56,447,515	57,045,581	-	-	-	113,493,096	
361	STRUCTURES & IMPROVEMENTS	63,727,935	PRI_DEM	63,727,935	-	-	-	-	63,727,935	
362	STATION EQUIPMENT - PRIMARY	1,071,977,540	PRI_DEM	1,071,977,540	-	-	-	-	1,071,977,540	
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	485,927,532	LABOR_NOTRN	96,499,679	389,427,853	-	-	-	485,927,532	
364	POLES TOWERS & FIXTURES - PRIMARY	1,378,363,819	PRI_DEM	537,975,079	840,388,740	-	-	-	1,378,363,819	
364	POLES TOWERS & FIXTURES - SECONDARY	503,367,775	SEC_DEM	100,896,363	402,471,412	-	-	-	503,367,775	
365	OVERHEAD CONDUCTORS - PRIMARY	1,393,796,201	PRI_DEM	764,864,095	628,932,106	-	-	-	1,393,796,201	
365	OVERHEAD CONDUCTORS - SECONDARY	553,439,348	SEC_DEM	436,593,319	116,846,029	-	-	-	553,439,348	
366	UNDERGROUND CONDUIT - PRIMARY	361,329,048	PRI_DEM	244,979,109	116,349,939	-	-	-	361,329,048	
366	UNDERGROUND CONDUIT - SECONDARY	16,564,752	SEC_DEM	11,950,350	4,614,402	-	-	-	16,564,752	
367	UNDERGROUND CONDUCTORS - PRIMARY	951,215,784	PRI_DEM	644,919,075	306,296,709	-	-	-	951,215,784	
367	UNDERGROUND CONDUCTORS - SECONDARY	43,607,493	SEC_DEM	31,459,861	12,147,632	-	-	-	43,607,493	
368	LINE TRANSFORMERS	768,750,265	SEC_DEM	483,261,279	285,488,986	-	-	-	768,750,265	
369	SERVICES	846,971,069	SEC_CUST	-	846,971,069	-	-	-	846,971,069	
370	METERS	341,126,522	DIST	-	341,126,522	-	-	-	341,126,522	
371	INSTALLATIONS ON CUST PREMISES	15,029,035	DIST	-	15,029,035	-	-	-	15,029,035	
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	DIST	-	230,575,615	-	-	-	230,575,615	
387	ENERGY STORAGE EQUIPMENT	621,595	DPLT	309,160	312,435	-	-	-	621,595	
	Sub-total	***9,139,884,425***		***4,545,860,360***	***4,594,024,065***	**-**	**-**	**-**	***9,139,884,425***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192	LABOR_NOTRN	210,812,186	850,740,006	-	-	-	1,061,552,192	
389-399	GENERAL PLANT - TRANSMISSION	7,755,200	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***1,069,307,392***		***210,812,186***	***850,740,006***	**-**	**-**	**-**	***1,061,552,192***	
	TOTAL PLANT-IN-SERVICE	**20,372,786,945**		**4,756,805,659**	**5,445,301,253**	**-**	**-**	**-**	**10,202,106,912**	

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Accumulated Reserve for Depreciation									
	Transmission Plant								
350-359	TRANSMISSION PLANT	1,484,404,073	GNR_TRANS	-	-	1,484,404,073	-	-	1,484,404,073
	Sub-total	***1,484,404,073***		**-**	**-**	***1,484,404,073***	**-**	**-**	***1,484,404,073***
	Distribution Plant								
360	LAND AND LAND RIGHTS	41,596,195	PLT_360	-	0	-	-	-	0
361	STRUCTURES & IMPROVEMENTS	21,397,940	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	234,310,665	PRI_DEM	-	-	-	-	-	-
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	LABOR_NOTRN	-	0	-	-	-	0
364	POLES TOWERS & FIXTURES - PRIMARY	399,016,926	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	145,717,886	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	282,476,603	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	112,163,935	SEC_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	88,182,404	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	4,042,630	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	285,835,286	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	13,103,820	SEC_DEM	-	-	-	-	-	-
368	LINE TRANSFORMERS	264,153,503	SEC_DEM	-	-	-	-	-	-
369	SERVICES	430,314,690	SEC_CUST	-	-	-	-	-	-
370	METERS	197,489,696	DIST	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,531,974	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	DIST	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	303,119	DPLT	-	0	-	-	-	0
	Sub-total	***2,746,469,884***		**-**	***0***	**-**	**-**	**-**	***0***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR_NOTRN	-	0	-	-	-	0
389-399	GENERAL PLANT - TRANSMISSION	3,219,909	GNR_TRANS	-	-	3,219,909	-	-	3,219,909
	Sub-total	***512,853,412***		**-**	***0***	***3,219,909***	**-**	**-**	***3,219,909***
	TOTAL DEPRECIATION ACCRUAL	**4,743,727,369**		**-**	**0**	**1,487,623,982**	**-**	**-**	**1,487,623,982**
	NET PLANT	**15,629,059,576**		**-**	**0**	**8,683,056,052**	**-**	**-**	**8,683,056,052**

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
Accumulated Reserve for Depreciation									
	Transmission Plant								
350-359	TRANSMISSION PLANT	1,484,404,073	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***1,484,404,073***		**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	41,596,195	PLT_360	20,688,499	20,907,696	-	-	-	41,596,195
361	STRUCTURES & IMPROVEMENTS	21,397,940	PRI_DEM	21,397,940	-	-	-	-	21,397,940
362	STATION EQUIPMENT - PRIMARY	234,310,665	PRI_DEM	234,310,665	-	-	-	-	234,310,665
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	LABOR_NOTRN	27,115,803	109,426,777	-	-	-	136,542,580
364	POLES TOWERS & FIXTURES - PRIMARY	399,016,926	PRI_DEM	155,736,214	243,280,712	-	-	-	399,016,926
364	POLES TOWERS & FIXTURES - SECONDARY	145,717,886	SEC_DEM	29,208,077	116,509,809	-	-	-	145,717,886
365	OVERHEAD CONDUCTORS - PRIMARY	282,476,603	PRI_DEM	155,012,771	127,463,832	-	-	-	282,476,603
365	OVERHEAD CONDUCTORS - SECONDARY	112,163,935	SEC_DEM	88,483,092	23,680,843	-	-	-	112,163,935
366	UNDERGROUND CONDUIT - PRIMARY	88,182,404	PRI_DEM	59,787,185	28,395,219	-	-	-	88,182,404
366	UNDERGROUND CONDUIT - SECONDARY	4,042,630	SEC_DEM	2,916,485	1,126,146	-	-	-	4,042,630
367	UNDERGROUND CONDUCTORS - PRIMARY	285,835,286	PRI_DEM	193,794,754	92,040,533	-	-	-	285,835,286
367	UNDERGROUND CONDUCTORS - SECONDARY	13,103,820	SEC_DEM	9,453,521	3,650,299	-	-	-	13,103,820
368	LINE TRANSFORMERS	264,153,503	SEC_DEM	166,055,435	98,098,068	-	-	-	264,153,503
369	SERVICES	430,314,690	SEC_CUST	-	430,314,690	-	-	-	430,314,690
370	METERS	197,489,696	DIST	-	197,489,696	-	-	-	197,489,696
371	INSTALLATIONS ON CUST PREMISES	8,531,974	DIST	-	8,531,974	-	-	-	8,531,974
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	DIST	-	81,290,032	-	-	-	81,290,032
387	ENERGY STORAGE EQUIPMENT	303,119	DPLT	150,761	152,358	-	-	-	303,119
	Sub-total	***2,746,469,884***		***1,164,111,201***	***1,582,358,683***	**-**	**-**	**-**	***2,746,469,884***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR_NOTRN	101,207,415	408,426,088	-	-	-	509,633,503
389-399	GENERAL PLANT - TRANSMISSION	3,219,909	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***512,853,412***		***101,207,415***	***408,426,088***	**-**	**-**	**-**	***509,633,503***
	TOTAL DEPRECIATION ACCRUAL	**4,743,727,369**		**1,265,318,616**	**1,990,784,771**	**-**	**-**	**-**	**3,256,103,387**
	NET PLANT	**15,629,059,576**		**3,491,487,043**	**3,454,516,482**	**-**	**-**	**-**	**6,946,003,524**

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission GNR	4 REV	5 FUL	7 TOTAL
						Transmission			
Rate Base Adjustments									
	Additions								
RB ADJ	CASH WORKING CAPITAL - O&M	6,930,318	OM_CWC	-	-	1,043,439	-	-	1,043,439
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,450,000	TAX_CWC	-	-	(5,180,773)	-	-	(5,180,773)
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(33,787,199)	INTRST_CWC	-	-	(18,787,111)	-	-	(18,787,111)
~	CWC ADJ - TRANS	-	GNR_TRANS	-	-	-	-	-	-
~	CWC ADJ - DIST	-	TOTDPLT	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - TRANSMISSION	7,163,535	GNR_TRANS	-	-	7,163,535	-	-	7,163,535
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	-	0	-	-	-	0
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	37,144,032	GNR_TRANS	-	-	37,144,032	-	-	37,144,032
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	-	0	-	-	-	0
	Sub-total	***110,303,450***		**-**	***0***	***21,383,121***	**-**	**-**	***21,383,121***
	Deductions								
RB ADJ	CIAC - TRANSMISSION	18,988,000	GNR_TRANS	-	-	18,988,000	-	-	18,988,000
RB ADJ	CIAC - DISTRIBUTION	154,604,000	GNR_DIST	-	-	-	-	-	-
RB ADJ	CIAC - GENERAL	213,000	LABOR_NOTRN	-	0	-	-	-	0
RB ADJ	ARCS AND MARCS - TRANSMISSION	(1,421,003,000)	GNR_TRANS	-	-	(1,421,003,000)	-	-	(1,421,003,000)
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	-	(0)	-	-	-	(0)
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR_NOTRN	-	(0)	-	-	-	(0)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(15,591,000)	GNR_TRANS	-	-	(15,591,000)	-	-	(15,591,000)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	-	(0)	-	-	-	(0)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR_NOTRN	-	0	-	-	-	0
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	-	-	-	-	-
	Sub-total	***(2,634,643,000)***		**-**	***(0)***	***(1,417,606,000)***	**-**	**-**	***(1,417,606,000)***
	TOTAL RATE BASE ADJ.	**(2,524,339,550)**		**-**	**(0)**	**(1,396,222,879)**	**-**	**-**	**(1,396,222,879)**
TOTAL RATE BASE		**13,104,720,026**		**-**	**(0)**	**7,286,833,173**	**-**	**-**	**7,286,833,173**
EXPENSES									
O & M Expenses									

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No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15
				PUC Jurisdiction Distribution						
				Distribution						
Rate Base Adjustments										
	Additions									
RB ADJ	CASH WORKING CAPITAL - O&M	6,930,318	OM_CWC	-	-	5,886,880	-	-	5,886,880	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,450,000	TAX_CWC	-	-	19,630,773	-	-	19,630,773	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(33,787,199)	INTRST_CWC	-	-	(15,000,089)	-	-	(15,000,089)	
~	CWC ADJ - TRANS	-	GNR_TRANS	-	-	-	-	-	-	
~	CWC ADJ - DIST	-	TOTDPLT	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - TRANSMISSION	7,163,535	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	3,112,132	3,145,105	-	-	-	6,257,237	
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	37,144,032	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	35,882,674	36,262,853	-	-	-	72,145,527	
	Sub-total	***110,303,450***		***38,994,806***	***39,407,959***	***10,517,564***	***-***	***-***	***88,920,328***	
	Deductions									
RB ADJ	CIAC - TRANSMISSION	18,988,000	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	CIAC - DISTRIBUTION	154,604,000	GNR_DIST	-	-	154,604,000	-	-	154,604,000	
RB ADJ	CIAC - GENERAL	213,000	LABOR_NOTRN	42,299	170,701	-	-	-	213,000	
RB ADJ	ARCS AND MARCS - TRANSMISSION	(1,421,003,000)	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	(389,570,736)	(393,698,264)	-	-	-	(783,269,000)	
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR_NOTRN	(19,121,304)	(77,164,696)	-	-	-	(96,286,000)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(15,591,000)	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	(247,975,839)	(250,603,161)	-	-	-	(498,579,000)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR_NOTRN	2,548,686	10,285,314	-	-	-	12,834,000	
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	(6,554,000)	-	-	-	(6,554,000)	
	Sub-total	***(2,634,643,000)***		***(654,076,893)***	***(717,564,107)***	***154,604,000***	***-***	***-***	***(1,217,037,000)***	
	TOTAL RATE BASE ADJ.	**(2,524,339,550)**		**(615,082,087)**	**(678,156,148)**	**165,121,564**	**-**	**-**	**(1,128,116,672)**	
TOTAL RATE BASE		**13,104,720,026**		**2,876,404,955**	**2,776,360,333**	**165,121,564**	**-**	**-**	**5,817,886,853**	
EXPENSES										
O & M Expenses										

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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	17,254,548	GNR_TRANS	-	-	17,254,548	-	-	17,254,548
	Sub-total	***17,254,548***		**-**	**-**	***17,254,548***	**-**	**-**	***17,254,548***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	17,914,082	GNR_TRANS	-	-	17,914,082	-	-	17,914,082
	Sub-total	***17,914,082***		**-**	**-**	***17,914,082***	**-**	**-**	***17,914,082***
	Total Transmission	***35,168,630***		**-**	**-**	***35,168,630***	**-**	**-**	***35,168,630***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR	-	0	-	-	-	0
581	LOAD DISPATCHING	2,294,615	PLT_360_2	-	0	-	-	-	0
582	STATION EXPENSES	86,108	PLT_360_2	-	0	-	-	-	0
583	OVERHEAD LINES	29,067,041	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	6,594,454	PLT_366_7	-	-	-	-	-	-
586	METER EXPENSE	2,391,010	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT	-	0	-	-	-	0
589	RENTS	7,534,350	DPLT	-	0	-	-	-	0
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR_NOTRN	-	0	-	-	-	0
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(518,000)	LABOR	-	(4,120)	(39,261)	-	-	(43,381)
PROFORMA	RATE CASE EXPENSES	733,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT	-	-	-	-	-	-
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	DIST	-	-	-	-	-	-
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	DIST	-	-	-	-	-	-
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR_NOTRN	-	(0)	-	-	-	(0)
	Sub-total	***82,679,747***		**-**	***(4,120)***	***(39,261)***	**-**	**-**	***(43,381)***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2	-	0	-	-	-	0
592	STATION EQUIPMENT	12,184,925	PLT_360_2	-	0	-	-	-	0
593	OVERHEAD LINES	85,378,325	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	25,336,746	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	340,244	PLT_366_7	-	-	-	-	-	-
595	LINE TRANSFORMERS	182,284	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	DIST	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT	-	0	-	-	-	0
	Sub-total	***128,050,541***		**-**	***0***	**-**	**-**	**-**	***0***
	Total Distribution	***210,730,288***		**-**	***(4,120)***	***(39,261)***	**-**	**-**	***(43,381)***

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No.	Account Description	Amount	Alloc. Factor	8	9	10	11	12	13	15
					PUC Jurisdiction Distribution					
					Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	17,254,548	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***17,254,548***			**-**	**-**	**-**	**-**	**-**	**-**
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	17,914,082	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***17,914,082***			**-**	**-**	**-**	**-**	**-**	**-**
	Total Transmission	***35,168,630***			**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR		4,360,129	6,007,203	-	-	-	10,367,332
581	LOAD DISPATCHING	2,294,615	PLT_360_2		2,189,830	104,785	-	-	-	2,294,615
582	STATION EXPENSES	86,108	PLT_360_2		82,175	3,932	-	-	-	86,108
583	OVERHEAD LINES	29,067,041	PLT_364_5		13,970,586	15,096,455	-	-	-	29,067,041
584	UNDERGROUND LINES	6,594,454	PLT_366_7		4,483,560	2,110,894	-	-	-	6,594,454
586	METER EXPENSE	2,391,010	PLT_370		-	2,391,010	-	-	-	2,391,010
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	DIST		-	3,025,958	-	-	-	3,025,958
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT		9,042,536	9,138,342	-	-	-	18,180,878
589	RENTS	7,534,350	DPLT		3,747,323	3,787,027	-	-	-	7,534,350
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR_NOTRN		269,882	1,089,118	-	-	-	1,359,000
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(518,000)	LABOR		(94,254)	(380,365)	-	-	-	(474,619)
PROFORMA	RATE CASE EXPENSES	733,000	GNR_DIST		-	-	733,000	-	-	733,000
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT		-	300,000	-	-	-	300,000
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	GNR_DIST		-	-	400,000	-	-	400,000
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	DIST		-	100,000	-	-	-	100,000
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	GNR_DIST		-	-	3,779,000	-	-	3,779,000
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000	GNR_DIST		-	-	211,000	-	-	211,000
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	DIST		-	(1,400,000)	-	-	-	(1,400,000)
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR_NOTRN		(362,623)	(1,463,377)	-	-	-	(1,826,000)
	Sub-total	***82,679,747***			***37,689,145***	***39,910,984***	***5,123,000***	**-**	**-**	***82,723,129***
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR		-	-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2		131,036	6,270	-	-	-	137,306
592	STATION EQUIPMENT	12,184,925	PLT_360_2		11,628,491	556,434	-	-	-	12,184,925
593	OVERHEAD LINES	85,378,325	PLT_364_5		41,035,660	44,342,665	-	-	-	85,378,325
593.5	OVERHEAD LINES - SERVICES	25,336,746	SEC_DEM		-	25,336,746	-	-	-	25,336,746
594	UNDERGROUND LINES	340,244	PLT_366_7		231,331	108,913	-	-	-	340,244
595	LINE TRANSFORMERS	182,284	SEC_DEM		114,589	67,694	-	-	-	182,284
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	DIST		-	2,424,105	-	-	-	2,424,105
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT		1,027,858	1,038,748	-	-	-	2,066,606
	Sub-total	***128,050,541***			***54,168,966***	***73,881,575***	**-**	**-**	**-**	***128,050,541***
	Total Distribution	***210,730,288***			***91,858,111***	***113,792,558***	***5,123,000***	**-**	**-**	***210,773,669***

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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 GNR	4 REV	5 FUL	7 TOTAL
				FERC Transmission					
				Transmission					
	Customer Account								
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	1,205,576	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	14,177,408	DIST	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	DPLT	-	0	-	-	-	0
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	DIST	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(18,111,000)	DIST	-	-	-	-	-	-
	Sub-total	***73,082,213***		**-**	***0***	**-**	**-**	**-**	***0***
	Customer Service & Information Expenses								
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	DIST	-	-	-	-	-	-
	Sub-total	***22,026,873***		**-**	**-**	**-**	**-**	**-**	**-**
	Sales Expenses								
911-916	SALES EXPENSES	-	DIST	-	-	-	-	-	-
	Sub-total	**-**		**-**	**-**	**-**	**-**	**-**	**-**
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR_NOTRN	-	0	-	-	-	0
924	PROPERTY INSURANCE - DIST	2,058,405	DPLT	-	0	-	-	-	0
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR_NOTRN	-	0	-	-	-	0
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR_NOTRN	-	0	-	-	-	0
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	DIST	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	DPLT	-	(0)	-	-	-	(0)
931	RENT/FACILTIES - DIST	916,027	DPLT	-	0	-	-	-	0
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR_NOTRN	-	0	-	-	-	0
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	26,118,535	TRANS	-	26,118,535	-	-	-	26,118,535
924	PROPERTY INSURANCE - TRAN	1,896,754	TRANS	-	1,896,754	-	-	-	1,896,754
925	INJURIES & DAMAGES - TRAN	1,582,030	TRANS	-	1,582,030	-	-	-	1,582,030
926	EMPLOYEE BENEFITS - TRAN	610,404	TRANS	-	610,404	-	-	-	610,404
930	GENERAL ADVERTISING EXPENSE - TRAN	1,152,787	TRANS	-	1,152,787	-	-	-	1,152,787
931	RENT/FACILTIES - TRANS	249,285	TRANS	-	249,285	-	-	-	249,285
935	MAINTENANCE OF GENERAL PLANT - TRAN	6,506,316	TRANS	-	6,506,316	-	-	-	6,506,316
928	PUC FEE INCREASE	1,024,530	DIST	-	-	-	-	-	-
	Sub-total	***170,822,954***		**-**	***38,116,112***	**-**	**-**	**-**	***38,116,112***
	TOTAL O & M EXPENSES	**511,830,959**		**-**	**38,111,992**	**35,129,369**	**-**	**-**	**73,241,361**

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No.	Account Description	Amount	Alloc. Factor	8	9	10	11	12	13	15
					PUC Jurisdiction Distribution					
					Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
	Customer Account									
901	SUPERVISION	4,016,323	CUSTACCTLBR		-	4,016,323	-	-	-	4,016,323
902	METER READING	1,205,576	CUST		-	1,205,576	-	-	-	1,205,576
903CR	CUSTOMER RECORDS	25,189,595	CUST		-	25,189,595	-	-	-	25,189,595
903CE	COLLECTION EXPENSES	14,177,408	DIST		-	14,177,408	-	-	-	14,177,408
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	DPLT		2,098,881	2,121,119	-	-	-	4,220,000
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	DIST		-	32,845,983	-	-	-	32,845,983
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST		-	3,588,596	-	-	-	3,588,596
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	DIST		-	5,949,733	-	-	-	5,949,733
904-MFC	MFC ADJUSTMENT	(18,111,000)	DIST		-	(18,111,000)	-	-	-	(18,111,000)
	Sub-total	***73,082,213***			***2,098,881***	***70,983,332***	**-**	**-**	**-**	***73,082,213***
	Customer Service & Information Expenses									
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	DIST		-	22,026,873	-	-	-	22,026,873
	Sub-total	***22,026,873***			**-**	***22,026,873***	**-**	**-**	**-**	***22,026,873***
	Sales Expenses									
911-916	SALES EXPENSES	-	DIST		-	-	-	-	-	-
	Sub-total	**-**			**-**	**-**	**-**	**-**	**-**	**-**
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR_NOTRN		17,139,305	69,166,268	-	-	-	86,305,572
924	PROPERTY INSURANCE - DIST	2,058,405	DPLT		1,023,779	1,034,626	-	-	-	2,058,405
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR_NOTRN		1,383,319	5,582,433	-	-	-	6,965,752
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR_NOTRN		475,636	1,919,446	-	-	-	2,395,082
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	DIST		-	6,663,737	-	-	-	6,663,737
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	DPLT		(5,993,256)	(6,056,755)	-	-	-	(12,050,010)
931	RENT/FACILTIES - DIST	916,027	DPLT		455,600	460,427	-	-	-	916,027
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR_NOTRN		7,631,313	30,796,434	-	-	-	38,427,748
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	26,118,535	TRANS		-	-	-	-	-	-
924	PROPERTY INSURANCE - TRAN	1,896,754	TRANS		-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	1,582,030	TRANS		-	-	-	-	-	-
926	EMPLOYEE BENEFITS - TRAN	610,404	TRANS		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	1,152,787	TRANS		-	-	-	-	-	-
931	RENT/FACILTIES - TRANS	249,285	TRANS		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	6,506,316	TRANS		-	-	-	-	-	-
928	PUC FEE INCREASE	1,024,530	DIST		-	1,024,530	-	-	-	1,024,530
	Sub-total	***170,822,954***			***22,115,696***	***110,591,146***	**-**	**-**	**-**	***132,706,842***
	TOTAL O & M EXPENSES	**511,830,959**			**116,072,688**	**317,393,910**	**5,123,000**	**-**	**-**	**438,589,598**

Jurisdictional Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission GNR	4 REV	5 FUL	7 TOTAL
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	2,746,006	GNR_TRANS	-	-	2,746,006	-	-	2,746,006
	Sub-total	***2,746,006***		***-***	***-***	***2,746,006***	***-***	***-***	***2,746,006***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,452,973	GNR_TRANS	-	-	3,452,973	-	-	3,452,973
	Sub-total	***3,452,973***		***-***	***-***	***3,452,973***	***-***	***-***	***3,452,973***
	Total Transmission	***6,198,979***		***-***	***-***	***6,198,979***	***-***	***-***	***6,198,979***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	-	0	-	-	-	0
581	LOAD DISPATCHING	205,354	PLT_360_2	-	0	-	-	-	0
582	STATION EXPENSES	63,106	PLT_360_2	-	0	-	-	-	0
583	OVERHEAD LINES	11,129,059	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	1,412,410	PLT_366_7	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	DIST	-	-	-	-	-	-
586	METER EXPENSE	1,774,160	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	-	0	-	-	-	0
589	RENTS	-	DPLT	-	-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-
	Sub-total	***21,105,928***		***-***	***0***	***-***	***-***	***-***	***0***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	-	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT_360_2	-	0	-	-	-	0
593	OVERHEAD LINES	9,796,738	PLT_364_5	-	-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT_366_7	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	DIST	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	-	0	-	-	-	0
	Sub-total	***11,964,895***		***-***	***0***	***-***	***-***	***-***	***0***
	Total Distribution	***33,070,822***		***-***	***0***	***-***	***-***	***-***	***0***

Jurisdictional Cost of Service Study
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Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15
				PUC Jurisdiction Distribution						
				Distribution						
Labor Expense										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	2,746,006	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***2,746,006***		**-**	**-**	**-**	**-**	**-**	**-**	
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,452,973	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***3,452,973***		**-**	**-**	**-**	**-**	**-**	**-**	
	Total Transmission	***6,198,979***		**-**	**-**	**-**	**-**	**-**	**-**	
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	1,064,687	1,466,881	-	-	-	2,531,568	
581	LOAD DISPATCHING	205,354	PLT_360_2	195,976	9,378	-	-	-	205,354	
582	STATION EXPENSES	63,106	PLT_360_2	60,224	2,882	-	-	-	63,106	
583	OVERHEAD LINES	11,129,059	PLT_364_5	5,348,996	5,780,063	-	-	-	11,129,059	
584	UNDERGROUND LINES	1,412,410	PLT_366_7	960,296	452,114	-	-	-	1,412,410	
585	STREET LIGHTING & SIGNAL SYSTEMS	-	DIST	-	-	-	-	-	-	
586	METER EXPENSE	1,774,160	PLT_370	-	1,774,160	-	-	-	1,774,160	
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	DIST	-	1,484,627	-	-	-	1,484,627	
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	1,246,219	1,259,423	-	-	-	2,505,643	
589	RENTS	-	DPLT	-	-	-	-	-	-	
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	
	Sub-total	***21,105,928***		***8,876,398***	***12,229,529***	**-**	**-**	**-**	***21,105,928***	
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-	
591	STRUCTURES	-	PLT_360_2	-	-	-	-	-	-	
592	STATION EQUIPMENT	1,261,242	PLT_360_2	1,203,647	57,596	-	-	-	1,261,242	
593	OVERHEAD LINES	9,796,738	PLT_364_5	4,708,638	5,088,100	-	-	-	9,796,738	
594	UNDERGROUND LINES	55,053	PLT_366_7	37,430	17,623	-	-	-	55,053	
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	DIST	-	739,646	-	-	-	739,646	
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	55,812	56,403	-	-	-	112,216	
	Sub-total	***11,964,895***		***6,005,527***	***5,959,368***	**-**	**-**	**-**	***11,964,895***	
	Total Distribution	***33,070,822***		***14,881,926***	***18,188,897***	**-**	**-**	**-**	***33,070,822***	

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission GNR	4 REV	5 FUL	7 TOTAL
						Transmission			
	Customer Account								
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	-	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	-	-	-	-	-
	Sub-total	***18,430,621***		**-**	**-**	**-**	**-**	**-**	**-**
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	DIST	-	-	-	-	-	-
	Sub-total	***10,495,759***		**-**	**-**	**-**	**-**	**-**	**-**
	Sales Expenses								
911-916	SALES EXPENSES	-	DIST	-	-	-	-	-	-
920-935	A&G - TRANSMISSION	650,588	TRANS	-	650,588	-	-	-	650,588
920-935	A&G - DISTIRBUTION	12,941,259	DIST	-	-	-	-	-	-
	Sub-total	***13,591,846***		**-**	***650,588***	**-**	**-**	**-**	***650,588***
	TOTAL O & M LABOR EXP.	**81,788,028**		**-**	**650,588**	**6,198,979**	**-**	**-**	**6,849,567**
	Depreciation Expense								
	Transmission Plant								
350-359	TRANSMISSION PLANT	199,912,313	GNR_TRANS	-	-	199,912,313	-	-	199,912,313
	Sub-total	***199,912,313***		**-**	**-**	***199,912,313***	**-**	**-**	***199,912,313***
	Distribution Plant								
360	LAND AND LAND RIGHTS	756,214	PLT_360	-	0	-	-	-	0
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	-	0	-	-	-	0
362	STATION EQUIPMENT	19,951,434	PLT_362	-	-	-	-	-	-
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	62,600,089	LABOR_NOTRN	-	0	-	-	-	0
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	5,087,997	PLT_366	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	-	-	-	-	-	-
368	LINE TRANSFORMERS	20,273,001	SEC_DEM	-	-	-	-	-	-
369	SERVICES	9,513,768	SEC_CUST	-	-	-	-	-	-
370	METERS	25,525,236	PLT_370	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	359,308	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	DIST	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	42,520	DPLT	-	0	-	-	-	0
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	GNR_DIST	-	-	-	-	-	-
	Sub-total	***230,309,657***		**-**	***0***	**-**	**-**	**-**	***0***

Jurisdictional Cost of Service Study
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Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL
				PUC Jurisdiction Distribution					
	Customer Account								
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	3,084,792	-	-	-	3,084,792
902	METER READING	-	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	15,198,749	-	-	-	15,198,749
903CE	COLLECTION EXPENSES	-	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	147,080	-	-	-	147,080
	Sub-total	***18,430,621***		**-**	***18,430,621***	**-**	**-**	**-**	***18,430,621***
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	DIST	-	10,495,759	-	-	-	10,495,759
	Sub-total	***10,495,759***		**-**	***10,495,759***	**-**	**-**	**-**	***10,495,759***
	Sales Expenses								
911-916	SALES EXPENSES	-	DIST	-	-	-	-	-	-
920-935	A&G - TRANSMISSION	650,588	TRANS	-	-	-	-	-	-
920-935	A&G - DISTIRBUTION	12,941,259	DIST	-	12,941,259	-	-	-	12,941,259
	Sub-total	***13,591,846***		**-**	***12,941,259***	**-**	**-**	**-**	***12,941,259***
	TOTAL O & M LABOR EXP.	**81,788,028**		**14,881,926**	**60,056,535**	**-**	**-**	**-**	**74,938,461**
Depreciation Expense									
	Transmission Plant								
350-359	TRANSMISSION PLANT	199,912,313	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***199,912,313***		**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	756,214	PLT_360	376,115	380,099	-	-	-	756,214
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	552,389	262,211	-	-	-	814,600
362	STATION EQUIPMENT	19,951,434	PLT_362	19,951,434	-	-	-	-	19,951,434
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	62,600,089	LABOR_NOTRN	12,431,665	50,168,424	-	-	-	62,600,089
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	9,889,830	19,239,671	-	-	-	29,129,501
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	20,306,649	12,604,904	-	-	-	32,911,553
366	UNDERGROUND CONDUIT	5,087,997	PLT_366	3,459,322	1,628,675	-	-	-	5,087,997
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	10,859,369	5,112,674	-	-	-	15,972,043
368	LINE TRANSFORMERS	20,273,001	SEC_DEM	12,744,264	7,528,737	-	-	-	20,273,001
369	SERVICES	9,513,768	SEC_CUST	-	9,513,768	-	-	-	9,513,768
370	METERS	25,525,236	PLT_370	-	25,525,236	-	-	-	25,525,236
371	INSTALLATIONS ON CUST PREMISES	359,308	DIST	-	359,308	-	-	-	359,308
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	DIST	-	5,546,393	-	-	-	5,546,393
387	ENERGY STORAGE EQUIPMENT	42,520	DPLT	21,148	21,372	-	-	-	42,520
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	GNR_DIST	-	-	1,826,000	-	-	1,826,000
	Sub-total	***230,309,657***		***90,592,186***	***137,891,471***	***1,826,000***	**-**	**-**	***230,309,657***

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No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR_NOTRN	-	0	-	-	-	0
389-399	GENERAL PLANT - TRANSMISSION	493,212	GNR_TRANS	-	-	493,212	-	-	493,212
	Sub-total	***59,779,689***		**-**	***0***	***493,212***	**-**	**-**	***493,212***
	TOTAL DEPRECIATION EXPENSES	**490,001,659**		**-**	**0**	**200,405,525**	**-**	**-**	**200,405,525**
	Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT	-	0	-	-	-	0
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR_NOTRN	-	0	-	-	-	0
TAX	DEFERRED TAXES - TRANSMISSION	96,702,000	GNR_TRANS	-	-	96,702,000	-	-	96,702,000
TAX	PROPERTY TAX - TRANSMISSION	98,000	GNR_TRANS	-	-	98,000	-	-	98,000
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	GNR_DIST	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,700,000	GNR_TRANS	-	-	1,700,000	-	-	1,700,000
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	GNR_DIST	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(16,000)	GNR_TRANS	-	-	(16,000)	-	-	(16,000)
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,384,000	LABOR_NOTRN	-	0	-	-	-	0
TAX	OTHER TAXES - TRANSMISSION	501,000	GNR_TRANS	-	-	501,000	-	-	501,000
TAX	GROSS RECEIPTS TAX	55,873,000	GNR_DIST	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX + COMMISSION FEES - INCREASE	21,020,016	GNR_DIST	-	-	-	-	-	-
	Sub-total	***242,569,016***		**-**	***0***	***98,985,000***	**-**	**-**	***98,985,000***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**242,569,016**		**-**	**0**	**98,985,000**	**-**	**-**	**98,985,000**
	Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED	(341,931,000)	GNR_TRANS	-	-	(341,931,000)	-	-	(341,931,000)
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT	-	0	-	-	-	0
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT	-	(0)	-	-	-	(0)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT	-	0	-	-	-	0
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR_NOTRN	-	0	-	-	-	0
	Sub-total	**(610,756,000)**		**-**	**(0)**	**(341,931,000)**	**-**	**-**	**(341,931,000)**

Jurisdictional Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	8	9	10	11	12	13	15
					PUC Jurisdiction Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR_NOTRN		11,773,620	47,512,857	-	-	-	59,286,477
389-399	GENERAL PLANT - TRANSMISSION	493,212	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***59,779,689***			***11,773,620***	***47,512,857***	**-**	**-**	**-**	***59,286,477***
	TOTAL DEPRECIATION EXPENSES	**490,001,659**			**102,365,806**	**185,404,328**	**1,826,000**	**-**	**-**	**289,596,134**
	Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	GNR_DIST		-	-	(2,515,000)	-	-	(2,515,000)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	GNR_DIST		-	-	(102,000)	-	-	(102,000)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT		16,482,185	16,656,815	-	-	-	33,139,000
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR_NOTRN		4,609,242	18,600,758	-	-	-	23,210,000
TAX	DEFERRED TAXES - TRANSMISSION	96,702,000	GNR_TRANS		-	-	-	-	-	-
TAX	PROPERTY TAX - TRANSMISSION	98,000	GNR_TRANS		-	-	-	-	-	-
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	GNR_DIST		-	-	4,180,000	-	-	4,180,000
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,700,000	GNR_TRANS		-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	GNR_DIST		-	-	1,410,000	-	-	1,410,000
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(16,000)	GNR_TRANS		-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	GNR_DIST		-	-	(15,000)	-	-	(15,000)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR_NOTRN		1,466,378	5,917,622	-	-	-	7,384,000
TAX	OTHER TAXES - TRANSMISSION	501,000	GNR_TRANS		-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	55,873,000	GNR_DIST		-	-	55,873,000	-	-	55,873,000
TAX	GROSS RECEIPTS TAX + COMMISSION FEES - INCREASE	21,020,016	GNR_DIST		-	-	21,020,016	-	-	21,020,016
	Sub-total	***242,569,016***			***22,557,805***	***41,175,195***	***79,851,016***	**-**	**-**	***143,584,016***
		-								
	TOTAL TAXES OTHER THAN INCOME TAX	**242,569,016**			**22,557,805**	**41,175,195**	**79,851,016**	**-**	**-**	**143,584,016**
	Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED	(341,931,000)	GNR_TRANS		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	GNR_DIST		-	-	(203,379,000)	-	-	(203,379,000)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	GNR_DIST		-	-	5,160,000	-	-	5,160,000
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT		3,374,152	5,135,838	68,010	-	-	8,578,000
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT		(18,828,584)	(75,983,416)	-	-	-	(94,812,000)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT		187,009	188,991	-	-	-	376,000
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR_NOTRN		3,028,874	12,223,126	-	-	-	15,252,000
	Sub-total	**(610,756,000)**		**-**	**(12,238,549)**	**(58,435,461)**	**(198,150,990)**	**-**	**-**	**(268,825,000)**

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(90,437,000)	GNR_TRANS	-	-	(90,437,000)	-	-	(90,437,000)
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	-	(0)	-	-	-	(0)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT	-	(0)	-	-	-	(0)
TAX	FEDEARL TAX CREDIT - TRANS	(500,000)	GNR_TRANS	-	-	(500,000)	-	-	(500,000)
TAX	FEDEARL TAX CREDIT - DIST	(900,000)	DPLT	-	(0)	-	-	-	(0)
	TOTAL	**(126,075,000)**	**-**	**-**	**(0)**	**(90,937,000)**	**-**	**-**	**(90,937,000)**
Net Additions	-	(736,831,000)	0	-	(0)	(432,868,000)	-	-	(432,868,000)
Fuel and Purchased Power									
555	PURCHASED POWER	-	FUEL	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUEL	-	-	-	-	-	-
	TOTAL	323,299	0	-	-	-	-	-	-
				-	-	-	-	-	-
Income Taxes				-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	(3,526,953)	INCTAX	-	-	(14,596,256)	-	-	(14,596,256)
TAX	INCOME TAXES - FEDERAL - PRESENT	14,884,582	INCTAX	-	-	61,599,681	-	-	61,599,681
TAX	INCOME TAXES - STATE - INCREASE	23,767,267	GNR_DIST	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	63,947,080	GNR_DIST	-	-	-	-	-	-
	TOTAL	99,071,977	0	-	-	47,003,426	-	-	47,003,426
				-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_DIST	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	15,305,520	REV_DIST	-	-	-	-	-	-
REV	ANNUALIZATION	4,932,874	REV_DIST	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_DIST	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	2,916,000	REV_TRANS	-	-	-	2,916,000	-	2,916,000
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	974,520,326	REV_TRANS	-	-	-	974,520,326	-	974,520,326
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_DIST	-	-	-	-	-	-
REV	RESALE REVENUES	318,877	REV_DIST	-	-	-	-	-	-
REV	BL REVENUES	348,811	REV_DIST	-	-	-	-	-	-
	Sub-total	***2,043,337,587***	**-**	**-**	**-**	**-**	***977,436,326***	**-**	***977,436,326***
	TOTAL	**2,043,337,587**		**-**	**-**	**-**	**977,436,326**	**-**	**977,436,326**

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	8	9 DEM	10 CUS	11 GNR	12 REV	13 FUL	15 TOTAL
					PUC Jurisdiction Distribution					
					Distribution					
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(90,437,000)	GNR_TRANS		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT		(13,113,485)	(19,960,196)	(264,319)	-	-	(33,338,000)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT		(447,629)	(452,371)	-	-	-	(900,000)
TAX	FEDEARL TAX CREDIT - TRANS	(500,000)	GNR_TRANS		-	-	-	-	-	-
TAX	FEDEARL TAX CREDIT - DIST	(900,000)	DPLT		(447,629)	(452,371)	-	-	-	(900,000)
	TOTAL	**(126,075,000)**	**-**		**(14,008,743)**	**(20,864,939)**	**(264,319)**	**-**	**-**	**(35,138,000)**
Net Additions		- (736,831,000)	0		(26,247,292)	(79,300,399)	(198,415,309)	-	-	(303,963,000)
Fuel and Purchased Power										
555	PURCHASED POWER	-	FUEL		-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUEL		-	-	-	-	323,299	323,299
	TOTAL	323,299	0		-	-	-	-	323,299	323,299
					-	-	-	-	-	-
Income Taxes					-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	(3,526,953)	INCTAX		-	-	11,069,303	-	-	11,069,303
TAX	INCOME TAXES - FEDERAL - PRESENT	14,884,582	INCTAX		-	-	(46,715,099)	-	-	(46,715,099)
TAX	INCOME TAXES - STATE - INCREASE	23,767,267	GNR_DIST		-	-	23,767,267	-	-	23,767,267
TAX	INCOME TAXES - FEDERAL - INCREASE	63,947,080	GNR_DIST		-	-	63,947,080	-	-	63,947,080
	TOTAL	99,071,977	0		-	-	52,068,551	-	-	52,068,551
					-	-	-	-	-	-
Operating Revenues										
REV	TRANSMISSION REVENUES	-	REV_TRANS		-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST		-	-	-	1,004,890,414	-	1,004,890,414
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_DIST		-	-	-	(4,719,373)	-	(4,719,373)
REV	LATE PAYMENT CHARGES	15,305,520	REV_DIST		-	-	-	15,305,520	-	15,305,520
REV	ANNUALIZATION	4,932,874	REV_DIST		-	-	-	4,932,874	-	4,932,874
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_DIST		-	-	-	969,910	-	969,910
REV	RENT-ELECTRIC PROPERTY - TRAN	2,916,000	REV_TRANS		-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_DIST		-	-	-	40,829,268	-	40,829,268
REV	OTHER ELECTRIC REVENUE - TRAN	974,520,326	REV_TRANS		-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_DIST		-	-	-	3,024,960	-	3,024,960
REV	RESALE REVENUES	318,877	REV_DIST		-	-	-	318,877	-	318,877
REV	BL REVENUES	348,811	REV_DIST		-	-	-	348,811	-	348,811
	Sub-total	***2,043,337,587***	**-**		**-**	**-**	**-**	***1,065,901,261***	**-**	***1,065,901,261***
	TOTAL	**2,043,337,587**			**-**	**-**	**-**	**1,065,901,261**	**-**	**1,065,901,261**

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027

SECTION IV
RETAIL SERVICE CUSTOMERS – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the functionalization, classification, and allocation factors for each FERC account that ultimately constitutes the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the assignment of function, classification, and allocation factors to each cost item. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

Once the costs are functionalized and classified they are then allocated to rate classes. This is shown in the second part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the class allocation factors, both external and internal, that are utilized to allocate the functionalized and classified costs to rate classes is provided.

The primary secondary allocations and minimum system study as well as the allocation factors that support the results presented in this section are provided in Exhibit BE-2.

Allocated Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295							LABOR
	Sub-total	**670,295**							
	Distribution Plant								
360	LAND AND LAND RIGHTS	113,493,096							DPLT
360	LAND AND LAND RIGHTS - OVERHEAD LINES	-							PLT_365
361	STRUCTURES & IMPROVEMENTS	63,727,935	F_DSTPR	DEM	PRI_DEM				
362	STATION EQUIPMENT	1,071,977,540	F_DSTPR	DEM	PRI_DEM				
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC/	485,927,532							LABOR
364	POLES TOWERS & FIXTURES - PRI - DEMAND	537,975,079	F_DSTPR	DEM	PRI_DEM				
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	840,388,740	F_DSTPR	CUS		PRI_CUST			
364	POLES TOWERS & FIXTURES - SEC - DEMAND	100,896,363	F_DSTSC	DEM	SEC_DEM				
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	402,471,412	F_DSTSC	CUS		SEC_CUST			
365	OVERHEAD CONDUCTORS - PRI - DEMAND	764,864,095	F_DSTPR	DEM	PRI_DEM				
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	628,932,106	F_DSTPR	CUS		PRI_CUST			
365	OVERHEAD CONDUCTORS - SEC - DEMAND	436,593,319	F_DSTSC	DEM	SEC_DEM				
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	116,846,029	F_DSTSC	CUS		SEC_CUST			
366	UNDERGROUND CONDUIT - PRI - DEMAND	244,979,109	F_DSTPR	DEM	PRI_DEM				
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	116,349,939	F_DSTPR	CUS		PRI_CUST			
366	UNDERGROUND CONDUIT - SEC - DEMAND	11,950,350	F_DSTSC	DEM	SEC_DEM				
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	4,614,402	F_DSTSC	CUS		SEC_CUST			
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	644,919,075	F_DSTPR	DEM	PRI_DEM				
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	306,296,709	F_DSTPR	CUS		PRI_CUST			
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	31,459,861	F_DSTSC	DEM	SEC_DEM				
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,147,632	F_DSTSC	CUS		SEC_CUST			
368	LINE TRANSFORMERS - DEMAND	483,261,279	F_TRANF	DEM	SEC_DEM				
368	LINE TRANSFORMERS - CUSTOMER	285,488,986	F_TRANF	CUS		SEC_CUST			
369	SERVICES	846,971,069	F_SERVS	CUS		SERV			
370	METERS - DIST DIRECT	341,126,522	F_METER	CUS		METERS			
371	INSTALLATIONS ON CUST PREMISES	15,029,035	F_LIGHT	CUS		AREALGT			
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	F_LIGHT	CUS		STTRLGT			
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	621,595	F_LIGHT	CUS		STTRLGT			
	Sub-total	**9,139,884,425**							
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192							LABOR
	Sub-total	**1,061,552,192**							
	TOTAL PLANT-IN-SERVICE	**10,202,106,912**							
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	-							LABOR
	Sub-total	**-**							
	Distribution Plant								
360	LAND AND LAND RIGHTS	41,596,195							PLT_360
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	F_DSTPR	DEM	PRI_DEM				
362	STATION EQUIPMENT	234,310,665	F_DSTPR	DEM	PRI_DEM				
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC/	136,542,580							LABOR
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	F_DSTPR	DEM	PRI_DEM				
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	F_DSTPR	CUS		PRI_CUST			
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	F_DSTSC	DEM	SEC_DEM				
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	F_DSTSC	CUS		SEC_CUST			
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	F_DSTPR	DEM	PRI_DEM				
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	F_DSTPR	CUS		PRI_CUST			
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	F_DSTSC	DEM	SEC_DEM				
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	F_DSTSC	CUS		SEC_CUST			
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	F_DSTPR	DEM	PRI_DEM				
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	F_DSTPR	CUS		PRI_CUST			
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	F_DSTSC	DEM	SEC_DEM				
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	F_DSTSC	CUS		SEC_CUST			
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	F_DSTPR	DEM	PRI_DEM				
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	F_DSTPR	CUS		PRI_CUST			
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	F_DSTSC	DEM	SEC_DEM				
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	F_DSTSC	CUS		SEC_CUST			
368	LINE TRANSFORMERS - DEMAND	166,055,435	F_TRANF	DEM	SEC_DEM				
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	F_TRANF	CUS		SEC_CUST			
369	SERVICES	430,314,690	F_SERVS	CUS		SERV			
370	METERS - DIST DIRECT	197,489,696	F_METER	CUS		METERS			
371	INSTALLATIONS ON CUST PREMISES	8,531,974	F_LIGHT	CUS		AREALGT			
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	F_LIGHT	CUS		STTRLGT			
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	F_LIGHT	CUS		STTRLGT			
	Sub-total	**2,746,469,884**							

Allocated Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503							LABOR
	Sub-total	**509,633,503**							
	TOTAL DEPRECIATION ACCRUAL	**3,256,103,387**							
	NET PLANT	**6,946,003,524**							

Rate Base Adjustments

	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-							TOTDPLT
RB ADJ	CASH WORKING CAPITAL - O&M	5,886,880							OMEXCLUNCOLL
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	19,630,773							TOTDPLT
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(15,000,089)							TOTDPLT
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	6,257,237							TOTDPLT
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527							TOTDPLT
	Sub-total	**88,920,328**							
	Deductions								
RB ADJ	CIAC - DISTRIBUTION	154,604,000							TOTDPLT
RB ADJ	CIAC - GENERAL	213,000							TOTDPLT
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)							TOTDPLT
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)							LABOR
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)							TOTDPLT
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000							LABOR
RB ADJ	CUSTOMER ADVANCES	-	F_DISTR	CUS		ADVANCES			
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	F_DISTR	CUS		DEPOSIT			
	Sub-total	**(1,217,037,000)**							
	TOTAL RATE BASE ADJ.	**(1,128,116,672)**							
TOTAL RATE BASE		**5,817,886,853**							

Allocated Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
EXPENSES									
O & M Expenses									
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	10,367,332							DISTOPLBR
581	LOAD DISPATCHING	2,294,615							PLT_360_2
582	STATION EXPENSES	86,108							PLT_360_2
583	OVERHEAD LINES	29,067,041							PLT_364_5
584	UNDERGROUND LINES	6,594,454							PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F_LIGHT	CUS		STTRLGT			
586	METER EXPENSE	2,391,010	F_METER	CUS		METERS			
587	CUSTOMER INSTALLATION EXPENSE	3,025,958							PLT_369
588	MISC. DISTRIBUTION EXPENSE	18,180,878							DPLT
589	RENTS	7,534,350							DPLT
577-578	ENERGY STORAGE O&M	-							DPLT
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000							LABOR
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)							LABOR
PROFORMA	RATE CASE EXPENSES	733,000							TOTPLT
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	F_DISTR	CUS		DEPOSIT			
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000							TOTPLT
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE	100,000							TOTPLT
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000							TOTPLT
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000							TOTPLT
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)							TOTPLT
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)							LABOR
	Sub-total	**82,723,129**							
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	-							DMAINTLBR
591	STRUCTURES	137,306							PLT_360_2
592	STATION EQUIPMENT	12,184,925							PLT_360_2
593	OVERHEAD LINES	85,378,325							PLT_364_5
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	F_SERVS	DEM	SRV_DEM				
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	F_SERVS	CUS		SERV			
594	UNDERGROUND LINES	340,244							PLT_366_7
595	LINE TRANSFORMERS - DEMAND	114,589	F_TRANF	DEM	SEC_DEM				
595	LINE TRANSFORMERS - CUSTOMER	67,694	F_TRANF	CUS		SEC_CUST			
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	F_LIGHT	CUS		STTRLGT			
597	METERS	-	F_METER	CUS		METERS			
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606							DPLT
	Sub-total	**128,050,541**							
	Total Distribution	**210,773,669**							
	Customer Account								
901	SUPERVISION	4,016,323							CUSTACCTLBR
902	METER READING	1,205,576	F_METRD	CUS		MTREAD			
903CR	CUSTOMER RECORDS	25,189,595	F_BILLS	CUS		CUST			
903CE	COLLECTION EXPENSES	14,177,408	F_BILLS	CUS		GRSWRTOFF			
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000							TOTDPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	F_CUSSV	CUS		GRSWRTOFF			
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	F_BILLS	CUS		CUST			
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	F_CUSSV	CUS		GRSWRTOFF			
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	F_CUSSV	CUS		GRSWRTOFF			
		-							
	Sub-total	**73,082,213**							
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F_CUSSV	CUS		CUST			
908 Other - 91	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	F_CUSSV	CUS		CUST			
	Sub-total	**22,026,873**							
	Sales Expenses								
911-916	SALES EXPENSES	-	F_CUSSV	CUS		CUST			
	Sub-total	**-**							

Allocated Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572							LABOR
924	PROPERTY INSURANCE - DIST	2,058,405							TOTDPLT
925	INJURIES & DAMAGES - DIST	6,965,752							LABOR
926	EMPLOYEE BENEFITS - DIST	2,395,082							LABOR
927	FRANCHISE REQUIREMENTS - DIST	-							NETTOTPLT
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737							NETTOTPLT
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-							NETTOTPLT
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)							TOTDPLT
933	TRANSPORTATION EXPENSES - DIST	916,027							LABOR
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748							LABOR
928	PUC FEE INCREASE	1,024,530							NETTOTPLT
	Sub-total	**132,706,842**							
	TOTAL O & M EXPENSES	**438,589,598**							

Labor Expense

	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	2,531,568							DISTOPLBR
581	LOAD DISPATCHING	205,354							PLT_360_2
582	STATION EXPENSES	63,106							PLT_360_2
583	OVERHEAD LINES	11,129,059							PLT_364_5
584	UNDERGROUND LINES	1,412,410							PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F_LIGHT	CUS		STTRLGT			
586	METER EXPENSE	1,774,160	F_METER	CUS		METERS			
587	CUSTOMER INSTALLATION EXPENSE	1,484,627							PLT_369
588	MISC. DISTRIBUTION EXPENSE	2,505,643							DPLT
589	RENTS	-							DPLT
577-578	ENERGY STORAGE O&M	-							DPLT
	Sub-total	**21,105,928**							
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	-							DMAINTLBR
591	STRUCTURES	-							PLT_360_2
592	STATION EQUIPMENT	1,261,242							PLT_360_2
593	OVERHEAD LINES	9,796,738							PLT_364_5
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	F_SERVS	DEM	SRV_DEM				
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	F_SERVS	CUS		SERV			
594	UNDERGROUND LINES	55,053							PLT_366_7
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	F_SERVS	DEM	SRV_DEM				
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	F_SERVS	CUS		SERV			
595	LINE TRANSFORMERS - DEMAND	-	F_TRANF	DEM	SEC_DEM				
595	LINE TRANSFORMERS - CUSTOMER	-	F_TRANF	CUS		SEC_CUST			
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	F_LIGHT	CUS		STTRLGT			
597	METERS	-	F_METER	CUS		METERS			
598	MISCELLANEOUS DISTRIB. PLANT	112,216							DPLT
	Sub-total	**11,964,895**							
	Total Distribution	**33,070,822**							
	Customer Account								
901	SUPERVISION	3,084,792							CUSTACCTLBR
902	METER READING	1,205,576	F_METRD	CUS		MTREAD			
903CR	CUSTOMER RECORDS	15,198,749	F_BILLS	CUS		CUST			
903CE	COLLECTION EXPENSES	-	F_BILLS	CUS		GRSWRTOFF			
904 D	PROPERTY DAMAGE DISTRIBUTION	-							TOTDPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	F_CUSSV	CUS		GRSWRTOFF			
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	F_BILLS	CUS		CUST			
	Sub-total	**19,636,197**							
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F_CUSSV	CUS		CUST			
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	F_CUSSV	CUS		CUST			
	Sub-total	**10,495,759**							
	Sales Expenses								
911-916	SALES EXPENSES	-	F_CUSSV	CUS		CUST			

Allocated Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
	Sub-total	-							
	TOTAL O & M LABOR EXP.	**63,202,778**							
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	-							LABOR
301-303	INTANGIBLE PLANT - PRO FORMA	-							LABOR
	Sub-total	-							
	Distribution Plant								
360	LAND AND LAND RIGHTS	756,214							PLT_360
361	STRUCTURES & IMPROVEMENTS	814,600							PLT_360_1
362	STATION EQUIPMENT	19,951,434							PLT_362
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC/	62,600,089							LABOR
364	POLES TOWERS & FIXTURES	29,129,501							PLT_364
365	OVERHEAD CONDUCTORS	32,911,553							PLT_365
366	UNDERGROUND CONDUIT	5,087,997							PLT_366
367	UNDERGROUND CONDUCTORS	15,972,043							PLT_367
368	LINE TRANSFORMERS - DEMAND	12,744,264	F_TRANF	DEM	SEC_DEM				
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	F_TRANF	CUS		SEC_CUST			
369	SERVICES	9,513,768	F_SERVS	CUS		SERV			
370	METERS	25,525,236	F_METER	CUS		METERS			
371	INSTALLATIONS ON CUST PREMISES	359,308	F_LIGHT	CUS		AREALGT			
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	F_LIGHT	CUS		STTRLGT			
387	ENERGY STORAGE EQUIPMENT	42,520							TOTDPLT
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000							LABOR
	Sub-total	**230,309,657**							
	General Plant Plant								
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477							LABOR
389-399	GENERAL PLANT - PRO FORMA	-							LABOR
	Sub-total	**59,286,477**							
	TOTAL DEPRECIATION EXPENSES	**289,596,134**							
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-							TOTDPLT
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-							TOTDPLT
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	-							TOTDPLT
	Sub-total	-							
	TOTAL AMORTIZATION EXPENSES	-							
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)							DPLT
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)							TOTPLT
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000							DPLT
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-							TOTPLT
TAX	DEFERRED TAXES - LABOR	23,210,000							LABOR
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-							TOTPLT
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000							TOTPLT
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000							TOTPLT
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)							DPLT
TAX	OTHER TAXES - DISTRIBUTION	-							DPLT
TAX	OTHER TAXES - ELECTRIC PLANT	-							TOTPLT
TAX	OTHER TAXES - DISTRIBUTION PLANT	-							DPLT
TAX	OTHER TAXES - LABOR	7,384,000							LABOR
TAX	GROSS RECEIPTS TAX	55,873,000							TOTPLT
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016							TOTPLT
	Sub-total	**143,584,016**							
	TOTAL TAXES OTHER THAN INCOME TAX	**143,584,016**							

Allocated Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)							TOTPLT
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000							DEPR
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000							DEPR_DPLT
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)							DEPR_GIPLT
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	-							DPLT
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000							DPLT
TAX	TAX ADJUSTMENT - GRT RELATED	-							
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000							LABOR
TAX	TAX ADJUSTMENT - M&S RELATED	-							LABOR
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RE	-							DEPR_GIPLT
	Sub-total	**(268,825,000)**							
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELAT	(33,338,000)							DEPR_DPLT
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)							DPLT
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELA	-							DPLT
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATE	-							DEPR_GIPLT
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	-							DPLT
TAX	FEDEARL TAX CREDIT - DIST	(900,000)							DPLT
	TOTAL	**(35,138,000)**							
Net Adds/Deducts to Taxable Income		**(303,963,000)**							
Fuel and Purchased Power									
555	PURCHASED POWER	-	F_PRPWR	FUL			FUL_ENRGYSRC		
557	OTHER PURCHASED POWER EXPENSES	323,299	F_PRPWR	FUL			FUL_ENRGYSRC		
	TOTAL	**323,299**							
Income Taxes									
	TOTAL	**-**							
Operating Revenues									
REV	DISTRIBUTION REVENUES	1,004,890,414	F_REVNU	REV				REV_DIST	
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	F_REVNU	REV				REV_STAS	
REV	LATE PAYMENT CHARGES	15,305,520	F_REVNU	REV				LT_FEES	
REV	ANNUALIZATION	4,932,874	F_REVNU	REV				REV_ANNL	
REV	MISCELLANEOUS SERVICE REVS	969,910	F_REVNU	REV				REV_TOTDPLT	
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	F_REVNU	REV				REV_TOTDPLT	
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	F_REVNU	REV				REV_TOTDPLT	
REV	RESALE & BL REVENUES	318,877	F_REVNU	REV				REV_DIST	
REV	BL REVENUES	348,811	F_REVNU	REV				REV_DIST	
	Sub-total	**1,065,901,261**							
	TOTAL	**1,065,901,261**							

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref. / Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
RATE BASE													
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	2,284,307,650	1,235,684,650	29,958,083	128,761,513	546,715,513	333,983,805	-	3,777,506	5,426,581
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	430,285,327	272,619,839	6,609,427	28,407,687	120,617,744	-	-	833,403	1,197,226
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	267,201,498	169,293,315	4,104,367	17,640,798	74,902,024	-	-	517,532	743,461
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,317,682,519	1,139,500,786	10,134,092	129,194,985	34,913,235	1,083,726	-	1,294,514	1,561,182
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	373,483,224	323,245,342	2,874,766	36,649,099	9,903,934	-	-	367,218	442,865
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	157,850,604	136,617,843	1,215,004	15,489,538	4,185,843	-	-	155,203	187,174
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	350,146,464	286,403,151	2,547,112	33,462,924	27,397,983	-	-	335,293	-
F_METER	CUS	Meters	F_METER_CUS	METERS	133,128,368	83,953,376	836,468	15,249,401	23,341,843	6,319,847	3,094,035	333,397	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	4,941,859	-	-	-	-	-	-	-	4,941,859
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT	134,838,825	-	-	-	-	-	-	-	134,838,825
F_DISTR	-	Customer Advances	F_DISTR_0	ADVANCES	-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	(6,549,583)	(1,978,054)	(12,424)	(1,531,357)	(2,856,856)	(109,209)	-	(14,506)	(47,177)
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD	17,575,415	15,215,150	135,315	1,725,072	466,178	14,470	1,944	17,285	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	223,916,065	193,615,946	1,721,913	21,951,902	5,932,211	184,139	24,734	219,955	265,265
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF	208,759	190,047	645	7,827	8,779	1,363	56	43	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	(266,681)	(242,777)	(824)	(9,998)	(11,215)	(1,741)	(71)	(55)	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST	129,136,538	111,661,898	993,059	12,660,068	3,421,216	106,196	14,265	126,852	152,983
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-
	RATE BASE												
			DEM		2,981,794,476	1,677,597,805	40,671,877	174,809,998	742,235,282	333,983,805	-	5,128,440	7,367,268
			CUS		2,836,092,377	2,288,182,710	20,445,126	264,849,459	106,703,151	7,598,792	3,134,962	2,835,200	142,342,976
			FUL		-	-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-	-
			TOTAL		**5,817,886,853**	**3,965,780,515**	**61,117,004**	**439,659,457**	**848,938,432**	**341,582,597**	**3,134,962**	**7,963,640**	**149,710,244**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
Plant-in Service														
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		3,640,066,674	1,969,075,625	47,738,500	205,182,735	871,196,539	532,206,473	-	6,019,492	8,647,310
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		672,606,556	426,149,533	10,331,619	44,405,875	188,545,322	-	-	1,302,745	1,871,460
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		493,407,609	312,612,805	7,579,021	32,575,057	138,312,206	-	-	955,662	1,372,857
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM		-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		2,158,172,347	1,866,336,579	16,598,168	211,602,597	57,182,802	1,774,986	-	2,120,226	2,556,989
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		623,400,880	539,546,137	4,798,426	61,172,977	16,531,187	-	-	612,944	739,209
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		291,482,980	252,275,095	2,243,596	28,602,593	7,729,472	-	-	286,594	345,631
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV		906,639,030	741,587,599	6,595,271	86,646,008	70,941,972	-	-	868,180	-
F_METER	CUS	Meters	F_METER_CUS	METERS		398,342,515	251,202,652	2,502,853	45,628,777	69,842,729	18,910,048	9,257,875	997,580	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT		15,344,578	-	-	-	-	-	-	-	15,344,578
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT		254,506,218	-	-	-	-	-	-	-	254,506,218
F_DISTR		Customer Advances	F_DISTR_0	ADVANCES		-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-	-	-	-	-
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD		35,511,672	30,742,684	273,408	3,485,562	941,927	29,238	3,927	34,925	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST		452,029,727	390,861,474	3,476,106	44,315,320	11,975,629	371,730	49,932	444,033	535,503
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST		260,596,127	225,332,495	2,003,983	25,547,879	6,903,976	214,303	28,786	255,986	308,719
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT		-	-	-	-	-	-	-	-	-
	Plant-in Service													
			DEM			4,806,080,838	2,707,837,963	65,649,140	282,163,667	1,198,054,067	532,206,473	-	8,277,899	11,891,628
			CUS			5,396,026,073	4,297,884,715	38,491,812	507,001,714	242,049,695	21,300,305	9,340,520	5,620,467	274,336,847
			FUL			-	-	-	-	-	-	-	-	-
			REV			-	-	-	-	-	-	-	-	-
			TOTAL			**10,202,106,912**	**7,005,722,678**	**104,140,952**	**789,165,381**	**1,440,103,762**	**553,506,778**	**9,340,520**	**13,898,366**	**286,228,475**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
Accumulated Reserve for Depreciation														
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		947,923,768	512,774,559	12,431,766	53,432,425	226,871,643	138,593,935	-	1,567,559	2,251,879
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		167,949,763	106,409,479	2,579,804	11,088,141	47,079,741	-	-	325,295	467,303
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		169,980,412	107,696,056	2,610,996	11,222,205	47,648,973	-	-	329,228	472,953
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM		-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		601,031,679	519,758,030	4,622,441	58,929,429	15,924,898	494,318	-	590,464	712,099
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		181,054,776	156,700,782	1,393,610	17,766,513	4,801,165	-	-	178,018	214,689
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		100,416,767	86,909,532	772,925	9,853,680	2,662,827	-	-	98,732	119,071
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV		454,667,644	371,896,505	3,307,442	43,451,842	35,576,473	-	-	435,381	-
F_METER	CUS	Meters	F_METER_CUS	METERS		221,142,042	139,456,537	1,389,473	25,331,067	38,773,576	10,498,017	5,139,560	553,812	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT		8,654,038	-	-	-	-	-	-	-	8,654,038
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT		91,170,025	-	-	-	-	-	-	-	91,170,025
F_DISTR		- Customer Advances	F_DISTR_0	ADVANCES		-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-	-	-	-	-
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD		14,814,971	12,825,416	114,062	1,454,128	392,959	12,198	1,638	14,570	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST		188,580,456	163,061,920	1,450,183	18,487,729	4,996,064	155,081	20,831	185,244	223,404
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST		108,717,046	94,005,554	836,034	10,658,217	2,880,242	89,404	12,009	106,794	128,793
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT		-	-	-	-	-	-	-	-	-
		Accumulated Reserve for Depreciation												
			DEM		-	1,285,853,942	726,880,094	17,622,566	75,742,772	321,600,356	138,593,935	-	2,222,083	3,192,136
			CUS		-	1,970,249,445	1,544,614,275	13,886,171	185,932,605	106,008,204	11,249,017	5,174,038	2,163,015	101,222,119
			FUL		-	-	-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-	-	-
			TOTAL		-	**3,256,103,387**	**2,271,494,370**	**31,508,737**	**261,675,377**	**427,608,560**	**149,842,953**	**5,174,038**	**4,385,098**	**104,414,255**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
Rate Base Adjustments														
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		(407,835,256)	(220,616,415)	(5,348,650)	(22,988,797)	(97,609,383)	(59,628,733)	-	(674,428)	(968,850)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		(74,371,466)	(47,120,215)	(1,142,388)	(4,910,047)	(20,847,837)	-	-	(144,047)	(206,931)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		(56,225,699)	(35,623,434)	(863,659)	(3,712,053)	(15,761,209)	-	-	(108,901)	(156,442)
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM		-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		(239,458,148)	(207,077,763)	(1,841,635)	(23,478,183)	(6,344,668)	(196,942)	-	(235,248)	(283,708)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		(68,862,880)	(59,600,013)	(530,050)	(6,757,365)	(1,826,088)	-	-	(67,708)	(81,655)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		(33,215,609)	(28,747,719)	(255,666)	(3,259,376)	(880,803)	-	-	(32,658)	(39,386)
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV		(101,824,922)	(83,287,943)	(740,717)	(9,731,241)	(7,967,516)	-	-	(97,506)	-
F_METER	CUS	Meters	F_METER_CUS	METERS		(44,072,105)	(27,792,739)	(276,912)	(5,048,309)	(7,727,310)	(2,092,183)	(1,024,279)	(110,371)	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT		(1,748,681)	-	-	-	-	-	-	-	(1,748,681)
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT		(28,497,368)	-	-	-	-	-	-	-	(28,497,368)
F_DISTR		- Customer Advances	F_DISTR_0	ADVANCES		-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		(6,549,583)	(1,978,054)	(12,424)	(1,531,357)	(2,856,856)	(109,209)	-	(14,506)	(47,177)
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD		(3,121,286)	(2,702,117)	(24,031)	(306,362)	(82,790)	(2,570)	(345)	(3,070)	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST		(39,533,205)	(34,183,608)	(304,010)	(3,875,689)	(1,047,354)	(32,510)	(4,367)	(38,834)	(46,834)
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF		208,759	190,047	645	7,827	8,779	1,363	56	43	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF		(266,681)	(242,777)	(824)	(9,998)	(11,215)	(1,741)	(71)	(55)	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST		(22,742,543)	(19,665,043)	(174,890)	(2,229,595)	(602,518)	(18,703)	(2,512)	(22,340)	(26,942)
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT		-	-	-	-	-	-	-	-	-
	Rate Base Adjustments													
			DEM		-	(538,432,420)	(303,360,064)	(7,354,697)	(31,610,897)	(134,218,430)	(59,628,733)	-	(927,376)	(1,332,223)
			CUS		-	(589,684,251)	(465,087,729)	(4,160,515)	(56,219,650)	(29,338,340)	(2,452,495)	(1,031,519)	(622,252)	(30,771,752)
			FUL		-	-	-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-	-	-
			TOTAL		-	**(1,128,116,672)**	**(768,447,793)**	**(11,515,212)**	**(87,830,547)**	**(163,556,770)**	**(62,081,228)**	**(1,031,519)**	**(1,549,628)**	**(32,103,975)**

Allocated Cost of Service Study

Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Total	6	7	8	9	10	11	12	13
							Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
O & M EXPENSES														
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		93,330,443	50,486,630	1,224,004	5,260,836	22,337,272	13,645,647	-	154,338	221,715
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		27,135,940	17,192,768	416,823	1,791,531	7,606,757	-	-	52,559	75,503
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		2,328,167	1,475,078	35,762	153,707	652,633	-	-	4,509	6,478
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM		-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		78,077,532	67,519,609	600,482	7,655,278	2,068,737	64,215	-	76,705	92,506
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		25,861,892	22,383,164	199,064	2,537,771	685,799	-	-	25,428	30,666
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		1,375,376	1,190,372	10,587	134,963	36,472	-	-	1,352	1,631
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV		36,719,896	30,035,128	267,116	3,509,260	2,873,229	-	-	35,162	-
F_METER	CUS	Meters	F_METER_CUS	METERS		9,399,796	5,927,697	59,061	1,076,715	1,648,098	446,225	218,461	23,540	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT		65,113	-	-	-	-	-	-	-	65,113
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT		5,176,000	-	-	-	-	-	-	-	5,176,000
F_DISTR		Customer Advances	F_DISTR_0	ADVANCES		-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		300,000	90,604	569	70,143	130,857	5,002	-	664	2,161
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD		4,722,552	4,088,344	36,359	463,531	125,263	3,888	522	4,645	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST		73,545,951	63,593,780	565,568	7,210,173	1,948,454	60,481	8,124	72,245	87,127
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF		14,177,408	12,906,629	43,785	531,541	596,218	92,533	3,781	2,922	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF		20,684,716	18,830,661	63,881	775,513	869,877	135,004	5,516	4,263	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST		45,688,817	39,506,247	351,347	4,479,162	1,210,434	37,573	5,047	44,881	54,126
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT		-	-	-	-	-	-	-	-	-
	O & M EXPENSES													
			DEM			122,794,550	69,154,476	1,676,589	7,206,074	30,596,662	13,645,647	-	211,406	303,696
			CUS			315,795,047	266,072,234	2,197,818	28,444,049	12,193,439	844,921	241,450	291,807	5,509,329
			FUL			-	-	-	-	-	-	-	-	-
			REV			-	-	-	-	-	-	-	-	-
			TOTAL			**438,589,598**	**335,226,711**	**3,874,407**	**35,650,123**	**42,790,100**	**14,490,569**	**241,450**	**503,213**	**5,813,025**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Total	6	7	8	9	10	11	12	13
							Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
Depreciation Expense														
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		71,978,900	38,936,621	943,984	4,057,296	17,227,093	10,523,883	-	119,030	170,992
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		16,751,408	10,613,344	257,311	1,105,938	4,695,761	-	-	32,445	46,609
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		13,155,399	8,334,987	202,074	868,527	3,687,726	-	-	25,480	36,604
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM		-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		50,673,023	43,820,836	389,718	4,968,344	1,342,629	41,676	-	49,782	60,037
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		15,278,972	13,223,770	117,605	1,499,292	405,164	-	-	15,023	18,117
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		7,771,617	6,726,243	59,819	762,612	206,086	-	-	7,641	9,215
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV		13,737,846	11,236,905	99,935	1,312,903	1,074,948	-	-	13,155	-
F_METER	CUS	Meters	F_METER_CUS	METERS		30,002,225	18,919,996	188,509	3,436,653	5,260,391	1,424,261	697,281	75,135	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT		372,094	-	-	-	-	-	-	-	372,094
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT		7,296,371	-	-	-	-	-	-	-	7,296,371
F_DISTR		Customer Advances	F_DISTR_0	ADVANCES		-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-	-	-	-	-
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD		2,970,389	2,571,485	22,869	291,551	78,788	2,446	329	2,921	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST		37,810,217	32,693,773	290,760	3,706,774	1,001,707	31,094	4,177	37,141	44,792
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST		21,797,673	18,848,032	167,624	2,136,963	577,486	17,925	2,408	21,412	25,823
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT		-	-	-	-	-	-	-	-	-
	Depreciation Expense													
			DEM			101,885,707	57,884,952	1,403,370	6,031,761	25,610,581	10,523,883	-	176,955	254,205
			CUS			187,710,427	148,041,039	1,336,840	18,115,093	9,947,198	1,517,401	704,194	222,211	7,826,450
			FUL			-	-	-	-	-	-	-	-	-
			REV			-	-	-	-	-	-	-	-	-
			TOTAL			**289,596,134**	**205,925,991**	**2,740,210**	**24,146,853**	**35,557,779**	**12,041,284**	**704,194**	**399,166**	**8,080,655**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
Taxes Other Than Income Taxes														
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		46,276,348	25,032,956	606,902	2,608,498	11,075,565	6,765,967	-	76,526	109,934
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		9,151,960	5,798,491	140,579	604,218	2,565,481	-	-	17,726	25,464
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		5,707,414	3,616,099	87,669	376,807	1,599,904	-	-	11,054	15,880
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM		-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		28,871,519	24,967,409	222,046	2,830,769	764,978	23,745	-	28,364	34,207
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		8,523,362	7,376,870	65,606	836,379	226,020	-	-	8,380	10,107
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		3,371,683	2,918,152	25,952	330,856	89,409	-	-	3,315	3,998
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV		11,209,997	9,169,245	81,546	1,071,321	877,151	-	-	10,734	-
F_METER	CUS	Meters	F_METER_CUS	METERS		5,471,279	3,450,296	34,377	626,716	959,298	259,732	127,158	13,702	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT		177,496	-	-	-	-	-	-	-	177,496
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT		3,262,339	-	-	-	-	-	-	-	3,262,339
F_DISTR	-	Customer Advances	F_DISTR_0	ADVANCES		-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-	-	-	-	-
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD		1,023,413	885,975	7,879	100,451	27,145	843	113	1,006	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST		13,027,071	11,264,259	100,178	1,277,126	345,126	10,713	1,439	12,797	15,433
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF		-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST		7,510,135	6,493,870	57,753	736,266	198,966	6,176	830	7,377	8,897
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL		-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT		-	-	-	-	-	-	-	-	-
		Taxes Other Than Income Taxes												
			DEM			61,135,722	34,447,546	835,150	3,589,523	15,240,950	6,765,967	-	105,307	151,278
			CUS			82,448,294	66,526,077	595,338	7,809,884	3,488,094	301,208	129,540	85,676	3,512,476
			FUL			-	-	-	-	-	-	-	-	-
			REV			-	-	-	-	-	-	-	-	-
			TOTAL			**143,584,016**	**100,973,623**	**1,430,489**	**11,399,407**	**18,729,044**	**7,067,176**	**129,540**	**190,983**	**3,663,755**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref. Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
Adjustments to Taxable Income													
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(82,651,707)	(44,710,022)	(1,083,955)	(4,658,899)	(19,781,473)	(12,084,332)	-	(136,679)	(196,347)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(16,901,074)	(10,708,169)	(259,610)	(1,115,819)	(4,737,715)	-	-	(32,735)	(47,026)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	(9,305,638)	(5,895,859)	(142,940)	(614,364)	(2,608,560)	-	-	(18,024)	(25,892)
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(52,904,259)	(45,750,356)	(406,878)	(5,187,111)	(1,401,748)	(43,511)	-	(51,974)	(62,681)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(15,802,096)	(13,676,529)	(121,632)	(1,550,625)	(419,036)	-	-	(15,537)	(18,738)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	(5,497,351)	(4,757,893)	(42,314)	(539,443)	(145,777)	-	-	(5,405)	(6,519)
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	(19,860,299)	(16,244,780)	(144,472)	(1,898,016)	(1,554,013)	-	-	(19,018)	-
F_METER	CUS	Meters	F_METER_CUS	METERS	(9,058,465)	(5,712,447)	(56,916)	(1,037,616)	(1,588,251)	(430,022)	(210,528)	(22,685)	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	(291,437)	-	-	-	-	-	-	-	(291,437)
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT	(5,735,255)	-	-	-	-	-	-	-	(5,735,255)
F_DISTR	-	Customer Advances	F_DISTR_0	ADVANCES	-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD	(2,412,139)	(2,088,204)	(18,571)	(236,758)	(63,981)	(1,986)	(267)	(2,372)	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	(30,704,227)	(26,549,359)	(236,115)	(3,010,129)	(813,447)	(25,250)	(3,392)	(30,161)	(36,374)
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST	(17,701,054)	(15,305,763)	(136,121)	(1,735,346)	(468,954)	(14,557)	(1,955)	(17,388)	(20,970)
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-
			~										
		Adjustments to Taxable Income											
			DEM		(108,858,418)	(61,314,050)	(1,486,505)	(6,389,081)	(27,127,748)	(12,084,332)	-	(187,438)	(269,264)
			CUS		(159,966,582)	(130,085,331)	(1,163,020)	(15,195,044)	(6,455,208)	(515,325)	(216,141)	(164,541)	(6,171,972)
			FUL		-	-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-	-
			TOTAL		**(268,825,000)**	**(191,399,380)**	**(2,649,525)**	**(21,584,125)**	**(33,582,956)**	**(12,599,657)**	**(216,141)**	**(351,979)**	**(6,441,237)**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref. / Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
PA Special Deductions													
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(9,610,155)	(5,198,565)	(126,035)	(541,704)	(2,300,050)	(1,405,081)	-	(15,892)	(22,830)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(2,079,886)	(1,317,772)	(31,948)	(137,315)	(583,034)	-	-	(4,028)	(5,787)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	(1,978,433)	(1,253,494)	(30,390)	(130,617)	(554,595)	-	-	(3,832)	(5,505)
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(6,388,961)	(5,525,023)	(49,137)	(626,419)	(169,282)	(5,255)	-	(6,277)	(7,570)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(1,878,672)	(1,625,968)	(14,460)	(184,350)	(49,818)	-	-	(1,847)	(2,228)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	(1,168,769)	(1,011,556)	(8,996)	(114,689)	(30,993)	-	-	(1,149)	(1,386)
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	(1,889,891)	(1,545,841)	(13,748)	(180,614)	(147,879)	-	-	(1,810)	-
F_METER	CUS	Meters	F_METER_CUS	METERS	(4,121,999)	(2,599,414)	(25,899)	(472,161)	(722,724)	(195,679)	(95,799)	(10,323)	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	(56,168)	-	-	-	-	-	-	-	(56,168)
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT	(990,897)	-	-	-	-	-	-	-	(990,897)
F_DISTR		Customer Advances	F_DISTR_0	ADVANCES	-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD	(236,108)	(204,400)	(1,818)	(23,175)	(6,263)	(194)	(26)	(232)	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	(3,005,427)	(2,598,735)	(23,112)	(294,641)	(79,623)	(2,472)	(332)	(2,952)	(3,560)
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST	(1,732,635)	(1,498,176)	(13,324)	(169,861)	(45,903)	(1,425)	(191)	(1,702)	(2,053)
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-
			~										
	PA Special Deductions												
			DEM		(13,668,474)	(7,769,831)	(188,373)	(809,636)	(3,437,679)	(1,405,081)	-	(23,752)	(34,122)
			CUS		(21,469,526)	(16,609,114)	(150,494)	(2,065,909)	(1,252,484)	(205,024)	(96,349)	(26,292)	(1,063,861)
			FUL		-	-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-	-
			TOTAL		**(35,138,000)**	**(24,378,945)**	**(338,866)**	**(2,875,546)**	**(4,690,163)**	**(1,610,105)**	**(96,349)**	**(50,044)**	**(1,097,982)**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref. Total	6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
Fuel and Purchased Power													
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-	-	-	-	-	-
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-	-	-	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-	-	-	-	-	-
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-	-	-	-	-	-
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	-	-	-	-	-	-	-	-	-
F_METER	CUS	Meters	F_METER_CUS	METERS	-	-	-	-	-	-	-	-	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	-	-	-	-	-	-	-	-	-
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STTRLGT	-	-	-	-	-	-	-	-	-
F_DISTR	-	Customer Advances	F_DISTR_0	ADVANCES	-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-
F_METRD	CUS	Meter Reading	F_METRD_CUS	MTREAD	-	-	-	-	-	-	-	-	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	-	-	-	-	-	-	-	-	-
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST	-	-	-	-	-	-	-	-	-
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	323,299	109,363	1,777	14,232	63,371	45,253	88,467	271	565
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-
			~										
	Fuel and Purchased Power												
			DEM		-	-	-	-	-	-	-	-	-
			CUS		-	-	-	-	-	-	-	-	-
			FUL		323,299	109,363	1,777	14,232	63,371	45,253	88,467	271	565
			REV		-	-	-	-	-	-	-	-	-
			TOTAL		**323,299**	**109,363**	**1,777**	**14,232**	**63,371**	**45,253**	**88,467**	**271**	**565**

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Total		6 Residential RS	7 Residential-Thermal Storage RTS	8 Small General Service - Sec. Voltage GS-1	9 Large General Service - Sec. Voltage GS-3	10 Large General Service - 12 KV LP-4	11 Large General Service - 69 KV or Higher LP-5	12 Separate Meter General Space Heating Service GH-2	13 Street Lighting/Area Lighting SL/AL
Operating Revenues							-								
							-								
F_REVNU	REV	DISTRIBUTION REVENUES		REV_DIST		1,004,890,414	-	722,241,788	7,972,439	78,763,076	129,185,676	38,982,979	1,980,048	1,306,593	24,457,815
F_REVNU	REV	STATE TAX ADJ SURCHARGE		REV_STAS		(4,719,373)	-	(3,454,615)	(41,970)	(327,497)	(567,527)	(191,037)	(39,699)	(5,418)	(91,612)
F_REVNU	REV	LATE PAYMENT CHARGES		LT_FEES		15,305,520	-	11,428,698	83,895	1,363,531	1,785,597	542,576	81,961	19,262	-
F_REVNU	REV	ANNUALIZATION		REV_ANNL		4,932,874	-	3,865,736	(91,936)	20,269	891,225	221,023	8,188	(5,140)	23,509
F_REVNU	REV	MISCELLANEOUS SERVICE REVS		REV_TOTDPLT		969,910	-	656,128	10,047	73,805	143,326	55,635	896	1,341	28,732
F_REVNU	REV	RENT-ELECTRIC PROPERTY - DIST		REV_TOTDPLT		40,829,268	-	27,620,307	422,952	3,106,898	6,033,446	2,342,024	37,718	56,433	1,209,490
F_REVNU	REV	OTHER ELECTRIC REVENUE - DIST		REV_TOTDPLT		3,024,960	-	2,046,334	31,336	230,184	447,006	173,516	2,794	4,181	89,609
F_REVNU	REV	RESALE & BL REVENUES		REV_DIST		318,877	-	229,185	2,530	24,994	40,994	12,370	628	415	7,761
REV	BL REVENUES			REV_DIST		348,811	-	250,700	2,767	27,340	44,842	13,532	687	454	8,490
	Total					**1,065,901,261**	-	**764,884,262**	**8,392,060**	**83,282,600**	**138,004,585**	**42,152,618**	**2,073,222**	**1,378,120**	**25,733,794**
							END								

Allocated Cost of Service Study
External Allocation Factors

Name	No.	Description		Total	5 Residential RS	6 Residential-Thermal Storage RTS	7 Small General Service - Sec. Voltage GS-1	8 Large General Service - Sec. Voltage GS-3	9 Large General Service - 12 KV LP-4	10 Large General Service - 69 KV or Higher LP-5	11 Separate Meter General Space Heating Service GH-2	12 Street Lighting/Area Lighting SL/AL
DEMAND ALLOCATORS												
PRI_DEM	1	Demand at Primary	DEM	100.00%	54.09%	1.31%	5.64%	23.93%	14.62%	0.00%	0.17%	0.24%
				7,297,925	3,947,776	95,710	411,368	1,746,651	1,067,014	0	12,068	17,337
		FPFTY		7,297,925	3,947,776	95,710	411,368	1,746,651	1,067,014	-	12,068	17,337
SEC_DEM	2	Demand at Secondary	DEM	100.00%	63.36%	1.54%	6.60%	28.03%	0.00%	0.00%	0.19%	0.28%
				6,076,221	3,849,767	93,334	401,156	1,703,288	0	0	11,769	16,906
		FPFTY		6,076,221	3,849,767	93,334	401,156	1,703,288	-	-	11,769	16,906
SRV_DEM	3	Demand at Secondary for Services	DEM	100.00%	63.53%	1.54%	6.62%	28.11%	0.00%	0.00%	0.19%	0.00%
				6,059,314	3,849,767	93,334	401,156	1,703,288	0	0	11,769	0
		FPFTY		6,059,314	3,849,767	93,334	401,156	1,703,288	-	-	11,769	-
BILL_KW	4	Billing Demand	DEM	100.00%	0.00%	0.00%	18.66%	51.49%	29.23%	0.14%	0.47%	0.00%
				48,977,538	0	0	9,138,797	25,219,929	14,316,117	70,926	231,768	0
		FPFTY		48,977,538	-	-	9,138,797	25,219,929	14,316,117	70,926	231,768	-
CUSTOMER ALLOCATORS												
CUST	5	Total Customers	CUS	100.00%	86.47%	0.77%	9.80%	2.65%	0.08%	0.01%	0.10%	0.12%
				1,503,765	1,300,277	11,564	147,424	39,839	1,237	166	1,477	1,781
		FPFTY		1,503,765	1,300,277	11,564	147,424	39,839	1,237	166	1,477	1,781
PRI_CUST	6	Primary Customers	CUS	100.00%	86.48%	0.77%	9.80%	2.65%	0.08%	0.00%	0.10%	0.12%
				1,503,599	1,300,277	11,564	147,424	39,839	1,237	0	1,477	1,781
		FPFTY		1,503,599	1,300,277	11,564	147,424	39,839	1,237	-	1,477	1,781
SEC_CUST	7	Secondary Customers	CUS	100.00%	86.55%	0.77%	9.81%	2.65%	0.00%	0.00%	0.10%	0.12%
				1,502,362	1,300,277	11,564	147,424	39,839	0	0	1,477	1,781
		FPFTY		1,502,362	1,300,277	11,564	147,424	39,839	-	-	1,477	1,781
METERS	8	Meter Investment	CUS	100.00%	63.06%	0.63%	11.45%	17.53%	4.75%	2.32%	0.25%	0.00%
				2,061,903	1,300,277	12,955	236,184	361,520	97,882	47,921	5,164	0
		FPFTY		2,061,903	1,300,277	12,955	236,184	361,520	97,882	47,921	5,164	-
SERV	9	Services	CUS	100.00%	81.80%	0.73%	9.56%	7.82%	0.00%	0.00%	0.10%	0.00%
				1,589,673	1,300,277	11,564	151,922	124,387	0	0	1,522	0
		FPFTY		1,589,673	1,300,277	11,564	151,922	124,387	-	-	1,522	-
GRSWRTOFF	10	Uncollectible Accounts	CUS	100.00%	91.04%	0.31%	3.75%	4.21%	0.65%	0.03%	0.02%	0.00%
				33,659,175	30,642,166	103,951	1,261,953	1,415,506	219,686	8,976	6,937	0
		FPFTY		33,659,175	30,642,166	103,951	1,261,953	1,415,506	219,686	8,976	6,937	-
DEPOSIT	11	Customer Deposits	CUS	100.00%	30.20%	0.19%	23.38%	43.62%	1.67%	0.00%	0.22%	0.72%
				5,933,674	1,792,042	11,255	1,387,352	2,588,203	98,939	0	13,142	42,741
		FPFTY		5,933,674	1,792,042	11,255	1,387,352	2,588,203	98,939	-	13,142	42,741
MTREAD	12	Meter Reading	CUS	100.00%	86.57%	0.77%	9.82%	2.65%	0.08%	0.01%	0.10%	0.00%
					1,300,277	11,564	147,424	39,839	1,237	166	1,477	0
		FPFTY		1,501,984	1,300,277	11,564	147,424	39,839	1,237	166	1,477	-
AREALGT	12	Area Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Allocated Cost of Service Study
External Allocation Factors

Name	No.	Description		Total	5 Residential RS	6 Residential-Thermal Storage RTS	7 Small General Service - Sec. Voltage GS-1	8 Large General Service - Sec. Voltage GS-3	9 Large General Service - 12 KV LP-4	10 Large General Service - 69 KV or Higher LP-5	11 Separate Meter General Space Heating Service GH-2	12 Street Lighting/Area Lighting SL/AL
				1	0	0	0	0	0	0	0	1
		FPFTY		1	-	-	-	-	-	-	-	1
STTRLGT	13	Street Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				1	0	0	0	0	0	0	0	1
		FPFTY		1	-	-	-	-	-	-	-	1
CC_BILLDET	14	Customer Charge Billing Determinants	CUS	100.00%	86.47%	0.77%	9.80%	2.65%	0.08%	0.01%	0.10%	0.12%
				18,045,181	15,603,324	138,767	1,769,083	478,071	14,840	1,993	17,726	21,377
		FPFTY		18,045,181	15,603,324	138,767	1,769,083	478,071	14,840	1,993	17,726	21,377
REVENUE ALLOCATORS												
REV_DIST	15	DISTRIBUTION REVENUES	REV	100.00%	71.87%	0.79%	7.84%	12.86%	3.88%	0.20%	0.13%	2.43%
				1,004,890,414	722,241,788	7,972,439	78,763,076	129,185,676	38,982,979	1,980,048	1,306,593	24,457,815
		FPFTY		1,004,890,414	722,241,788	7,972,439	78,763,076	129,185,676	38,982,979	1,980,048	1,306,593	24,457,815
REV_STAS	16	STATE TAX ADJ SURCHARGE	REV	100.00%	73.20%	0.89%	6.94%	12.03%	4.05%	0.84%	0.11%	1.94%
				(4,717,995)	-3,453,606	-41,958	-327,401	-567,361	-190,981	-39,687	-5,416	-91,585
		FPFTY		(4,717,995)	(3,453,606)	(41,958)	(327,401)	(567,361)	(190,981)	(39,687)	(5,416)	(91,585)
LT_FEES	16	LATE PAYMENTS	REV	100.00%	74.67%	0.55%	8.91%	11.67%	3.54%	0.54%	0.13%	0.00%
				15,294,546	11,420,504	83,834	1,362,554	1,784,316	542,187	81,903	19,248	0
		FPFTY		15,294,546	11,420,504	83,834	1,362,554	1,784,316	542,187	81,903	19,248	-
REV_ANNL	17	Annualization Adjustments to Revenue	REV	100.00%	78.37%	-1.86%	0.41%	18.07%	4.48%	0.17%	-0.10%	0.48%
				4,929,729	3,863,271	-91,877	20,256	890,656	220,882	8,182	-5,137	23,494
		FPFTY		4,929,729	3,863,271	(91,877)	20,256	890,656	220,882	8,182	(5,137)	23,494
REV_TOTDPLT	17	Distribution Plant in Service - Revenue	REV	100.00%	67.65%	1.04%	7.61%	14.78%	5.74%	0.09%	0.14%	2.96%
				9,139,884,425	6,182,976,650	94,680,435	695,498,373	1,350,624,299	524,276,464	8,443,374	12,632,896	270,751,933
		FPFTY		9,139,884,425	6,182,976,650	94,680,435	695,498,373	1,350,624,299	524,276,464	8,443,374	12,632,896	270,751,933
FUEL ALLOCATORS												
FUL_ENRGYSR	18	MWH SALES	FUL	100.00%	33.83%	0.55%	4.40%	19.60%	14.00%	27.36%	0.08%	0.17%
				45,406,935	15,359,919	249,522	1,998,926	8,900,397	6,355,685	12,425,021	38,132	79,334
		FPFTY		45,406,935	15,359,919	249,522	1,998,926	8,900,397	6,355,685	12,425,021	38,132	79,334
OTHER ALLOCATORS												
ROR	19	Rate of Return	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%
		FPFTY		8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%
ROD	20	Cost of Debt	OTHER		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
					2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%
		FPFTY		2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%
ROE	21	Cost of Equity	OTHER		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
					6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%
		FPFTY		6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%

Allocated Cost of Service Study
Internal Allocation Factors

				7	15	23	31	39	47	55	63
			L	T	AB	AJ	AR	AZ	BH	BP	
			Internal Allocators								
	Allocator Name	Description	Total	RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
TRUE	DPLT	Distribution Plant less Internals	9,026,391,329	6,106,200,498	93,504,756	686,862,130	1,333,853,131	517,766,343	8,338,529	12,476,029	267,389,913
			100.00%	67.65%	1.04%	7.61%	14.78%	5.74%	0.09%	0.14%	2.96%
TRUE	PLT_360	Acct 360 Distribution Plant	113,493,096	76,776,153	1,175,680	8,636,243	16,771,168	6,510,122	104,844	156,867	3,362,020
			100.00%	67.65%	1.04%	7.61%	14.78%	5.74%	0.09%	0.14%	2.96%
TRUE	PLT_362	Acct 362 Distribution Plant	1,557,905,071	956,256,721	18,386,535	103,274,265	297,495,640	170,103,364	410,411	2,351,610	9,626,526
			100.00%	61.38%	1.18%	6.63%	19.10%	10.92%	0.03%	0.15%	0.62%
TRUE	PLT_364	Acct 364 Distribution Plant	1,882,353,189	1,430,023,385	18,166,417	158,877,084	189,979,270	79,347,378	-	2,306,392	3,653,263
			100.00%	75.97%	0.97%	8.44%	10.09%	4.22%	0.00%	0.12%	0.19%
TRUE	PLT_365	Acct 365 Distribution Plant	1,947,235,550	1,335,380,337	22,473,713	145,068,723	325,207,640	112,346,431	-	2,843,218	3,915,489
			100.00%	68.58%	1.15%	7.45%	16.70%	5.77%	0.00%	0.15%	0.20%
TRUE	PLT_366	Acct 366 Distribution Plant	377,893,800	244,702,097	4,326,747	26,458,493	65,187,246	35,913,571	-	547,104	758,543
			100.00%	64.75%	1.14%	7.00%	17.25%	9.50%	0.00%	0.14%	0.20%
TRUE	PLT_367	Acct 367 Distribution Plant	994,823,277	644,189,827	11,390,365	69,653,233	171,608,503	94,544,171	-	1,440,276	1,996,901
			100.00%	64.75%	1.14%	7.00%	17.25%	9.50%	0.00%	0.14%	0.20%
TRUE	PLT_360_2	Acct 360 thru 362 Distribution Plant	1,735,126,103	1,067,506,177	20,397,990	115,502,715	329,519,154	185,931,013	515,255	2,613,862	13,139,938
			100.00%	61.52%	1.18%	6.66%	18.99%	10.72%	0.03%	0.15%	0.76%
TRUE	PLT_360_1	Acct 360 & 361 Distribution Plant	177,221,031	111,249,456	2,011,454	12,228,450	32,023,514	15,827,649	104,844	262,252	3,513,412
			100.00%	62.77%	1.13%	6.90%	18.07%	8.93%	0.06%	0.15%	1.98%
TRUE	PLT_364_5	Acct 364 & 365 Distribution Plant	3,829,588,738	2,765,403,721	40,640,130	303,945,807	515,186,910	191,693,809	-	5,149,610	7,568,752
			100.00%	72.21%	1.06%	7.94%	13.45%	5.01%	0.00%	0.13%	0.20%
TRUE	PLT_366_7	Acct 366 & 367 Distribution Plant	1,372,717,077	888,891,924	15,717,112	96,111,727	236,795,748	130,457,742	-	1,987,379	2,755,444
			100.00%	64.75%	1.14%	7.00%	17.25%	9.50%	0.00%	0.14%	0.20%
TRUE	PLT_369	Acct 369 Distribution Plant	846,971,069	692,782,045	6,161,221	80,943,639	66,273,121	-	-	811,043	-
			100.00%	81.80%	0.73%	9.56%	7.82%	0.00%	0.00%	0.10%	0.00%
TRUE	TOTDPLT	Distribution Plant	9,139,884,425	6,182,976,650	94,680,435	695,498,373	1,350,624,299	524,276,464	8,443,374	12,632,896	270,751,933
			100.00%	67.65%	1.04%	7.61%	14.78%	5.74%	0.09%	0.14%	2.96%
TRUE	DEPR	Total Depreciation Expense	289,596,134	205,925,991	2,740,210	24,146,853	35,557,779	12,041,284	704,194	399,166	8,080,655
			100.00%	71.11%	0.95%	8.34%	12.28%	4.16%	0.24%	0.14%	2.79%
TRUE	DEPR_DPLT	Distribution Depreciation Expense	230,309,657	160,005,561	2,212,184	18,918,959	30,563,607	10,409,835	654,121	328,536	7,216,853
			100.00%	69.47%	0.96%	8.21%	13.27%	4.52%	0.28%	0.14%	3.13%
TRUE	DEPR_GIPLT	General and Intangible Depreciation Expense	59,286,477	45,920,430	528,026	5,227,894	4,994,172	1,631,449	50,073	70,630	863,802
			100.00%	77.46%	0.89%	8.82%	8.42%	2.75%	0.08%	0.12%	1.46%
TRUE	DISTOPLBR	Distribution Operations Labor Excludes Supervision	18,574,359	13,144,421	185,334	1,535,824	2,589,299	948,023	43,628	26,742	101,086
			100.00%	70.77%	1.00%	8.27%	13.94%	5.10%	0.23%	0.14%	0.54%

Allocated Cost of Service Study
Internal Allocation Factors

				7	15	23	31	39	47	55	63
				L	T	AB	AJ	AR	AZ	BH	BP
				Internal Allocators							
	Allocator Name	Description	Total	RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
TRUE	DMAINTLBR	Distribution Maintenance Labor	11,964,895	7,961,890	120,584	873,896	1,583,538	637,205	478	15,308	771,994
			100.00%	66.54%	1.01%	7.30%	13.23%	5.33%	0.00%	0.13%	6.45%
TRUE	CUSTACCTLBR	Customer Accounts Exluding Uncollectibles and Services	16,551,405	14,312,920	127,291	1,622,779	438,534	13,612	1,828	16,260	18,180
			100.00%	86.48%	0.77%	9.80%	2.65%	0.08%	0.01%	0.10%	0.11%
TRUE	LABOR	Labor Expense (excluding A&G labor)	63,202,778	48,953,807	562,906	5,573,235	5,324,074	1,739,219	53,381	75,296	920,862
			100.00%	77.46%	0.89%	8.82%	8.42%	2.75%	0.08%	0.12%	1.46%
TRUE	NETTOTPLT	Net Total Plant in Service	6,946,003,524	4,734,228,308	72,632,215	527,490,004	1,012,495,202	403,663,825	4,166,481	9,513,268	181,814,220
			100.00%	68.16%	1.05%	7.59%	14.58%	5.81%	0.06%	0.14%	2.62%
TRUE	TOTPLT	Total Plant in Service	10,202,106,912	7,005,722,678	104,140,952	789,165,381	1,440,103,762	553,506,778	9,340,520	13,898,366	286,228,475
			100.00%	68.67%	1.02%	7.74%	14.12%	5.43%	0.09%	0.14%	2.81%
TRUE	RTBASE	Rate Base	5,817,886,853	3,965,780,515	61,117,004	439,659,457	848,938,432	341,582,597	3,134,962	7,963,640	149,710,244
			100.00%	68.17%	1.05%	7.56%	14.59%	5.87%	0.05%	0.14%	2.57%
TRUE	OMEXCLUNCOL	O&M Expense Excluding Uncollectible	399,793,882	299,908,412	3,754,593	34,195,591	41,158,581	14,237,358	231,105	495,217	5,813,025
			100.00%	75.02%	0.94%	8.55%	10.29%	3.56%	0.06%	0.12%	1.45%
TRUE	DEFRTX	Deferred Income Tax	53,732,000	38,623,914	522,910	4,369,102	6,466,153	2,389,796	47,800	69,840	1,242,486
			100.00%	71.88%	0.97%	8.13%	12.03%	4.45%	0.09%	0.13%	2.31%
TRUE	904INCREASE	Uncollectible Increase	5,949,733	5,416,434	18,375	223,068	250,211	38,833	1,587	1,226	-
			100.00%	91.04%	0.31%	3.75%	4.21%	0.65%	0.03%	0.02%	0.00%
TRUE	GRTINCREASE	GRT Increase	21,020,016	14,434,313	214,568	1,625,965	2,967,133	1,140,423	19,245	28,636	589,734
			100.00%	68.67%	1.02%	7.74%	14.12%	5.43%	0.09%	0.14%	2.81%
TRUE	GRT	GRT @ Present Revenues	55,873,000	38,367,638	570,340	4,321,954	7,886,892	3,031,343	51,154	76,116	1,567,563
			100.00%	68.67%	1.02%	7.74%	14.12%	5.43%	0.09%	0.14%	2.81%
TRUE	ITC	Investment Tax Credit	(15,000)	(10,147)	(155)	(1,141)	(2,217)	(860)	(14)	(21)	(444)
			100.00%	67.65%	1.04%	7.61%	14.78%	5.74%	0.09%	0.14%	2.96%
TRUE	FTC	FEDERAL Tax Credit	(900,000)	(608,835)	(9,323)	(68,485)	(132,995)	(51,625)	(831)	(1,244)	(26,661)
			100.00%	67.65%	1.04%	7.61%	14.78%	5.74%	0.09%	0.14%	2.96%
TRUE	PUC	PUC FEE INCRAESE	1,024,530	698,295	10,713	77,804	149,342	59,540	615	1,403	26,817
			100.00%	68.16%	1.05%	7.59%	14.58%	5.81%	0.06%	0.14%	2.62%

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027

SECTION V
JURISDICTIONAL – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the functionalization, classification, and allocation factors for each FERC account that ultimately constitutes the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the assignment of function, classification, and allocation factors to each cost item.

Once the costs are functionalized and classified they are then allocated to FERC jurisdictional services and customers and PUC Jurisdictional retail customers. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the jurisdictional allocation factors, both external and internal, that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study that support the results presented in this section are provided in Exhibit BR-2.

Jurisdictional Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
RATE BASE										
Plant-in Service										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295								LABOR_NOTRN
301-303	INTANGIBLE PLANT - TRANSMISSON	-	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**670,295**								
	Transmission Plant									
350-359	TRANSMISSION PLANT	10,162,924,834	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**10,162,924,834**								
	Distribution Plant									
360	LAND AND LAND RIGHTS	113,493,096								DPLT
361	STRUCTURES & IMPROVEMENTS	63,727,935	F_DSTPR	DEM	PRI_DEM					
362	STATION EQUIPMENT - PRIMARY	1,071,977,540	F_DSTPR	DEM	PRI_DEM					
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC	485,927,532								LABOR_NOTRN
364	POLES TOWERS & FIXTURES - PRIMARY	1,378,363,819	F_DSTPR	PRI_POLES	PRI_DEM	PRI_CUST				
364	POLES TOWERS & FIXTURES - SECONDARY	503,367,775	F_DSTSC	SEC_POLES	SEC_DEM	SEC_CUST				
365	OVERHEAD CONDUCTORS - PRIMARY	1,393,796,201	F_DSTPR	PRI_OH	PRI_DEM	PRI_CUST				
365	OVERHEAD CONDUCTORS - SECONDARY	553,439,348	F_DSTSC	SEC_OH	SEC_DEM	SEC_CUST				
366	UNDERGROUND CONDUIT - PRIMARY	361,329,048	F_DSTPR	PRI_UG	PRI_DEM	PRI_CUST				
366	UNDERGROUND CONDUIT - SECONDARY	16,564,752	F_DSTSC	SEC_UG	SEC_DEM	SEC_CUST				
367	UNDERGROUND CONDUCTORS - PRIMARY	951,215,784	F_DSTPR	PRI_UG	PRI_DEM	PRI_CUST				
367	UNDERGROUND CONDUCTORS - SECONDARY	43,607,493	F_DSTSC	SEC_UG	SEC_DEM	SEC_CUST				
368	LINE TRANSFORMERS	768,750,265	F_TRANF	SEC_TRANS	SEC_DEM	SEC_CUST				
369	SERVICES	846,971,069	F_SERVS	CUS		SEC_CUST				
370	METERS	341,126,522	F_METER	CUS		DIST				
371	INSTALLATIONS ON CUST PREMISES	15,029,035	F_LIGHT	CUS		DIST				
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	F_LIGHT	CUS		DIST				
387	ENERGY STORAGE EQUIPMENT	621,595								DPLT
	Sub-total	**9,139,884,425**								
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192								LABOR_NOTRN
389-399	GENERAL PLANT - TRANSMISSION	7,755,200	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**1,069,307,392**								
	TOTAL PLANT-IN-SERVICE	**20,372,786,945**								
Accumulated Reserve for Depreciation										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	-								LABOR_NOTRN
301-303	INTANGIBLE PLANT - TRANSMISSON	-	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**-**								
	Transmission Plant									
350-359	TRANSMISSION PLANT	1,484,404,073	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**1,484,404,073**								
	Distribution Plant									
360	LAND AND LAND RIGHTS	41,596,195								PLT_360
361	STRUCTURES & IMPROVEMENTS	21,397,940	F_DSTPR	DEM	PRI_DEM					
362	STATION EQUIPMENT - PRIMARY	234,310,665	F_DSTPR	DEM	PRI_DEM					
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC	136,542,580								LABOR_NOTRN
364	POLES TOWERS & FIXTURES - PRIMARY	399,016,926	F_DSTPR	PRI_POLES	PRI_DEM	PRI_CUST				
364	POLES TOWERS & FIXTURES - SECONDARY	145,717,886	F_DSTSC	SEC_POLES	SEC_DEM	SEC_CUST				
365	OVERHEAD CONDUCTORS - PRIMARY	282,476,603	F_DSTPR	PRI_OH	PRI_DEM	PRI_CUST				
365	OVERHEAD CONDUCTORS - SECONDARY	112,163,935	F_DSTSC	SEC_OH	SEC_DEM	SEC_CUST				
366	UNDERGROUND CONDUIT - PRIMARY	88,182,404	F_DSTPR	PRI_UG	PRI_DEM	PRI_CUST				
366	UNDERGROUND CONDUIT - SECONDARY	4,042,630	F_DSTSC	SEC_UG	SEC_DEM	SEC_CUST				
367	UNDERGROUND CONDUCTORS - PRIMARY	285,835,286	F_DSTPR	PRI_UG	PRI_DEM	PRI_CUST				
367	UNDERGROUND CONDUCTORS - SECONDARY	13,103,820	F_DSTSC	SEC_UG	SEC_DEM	SEC_CUST				
368	LINE TRANSFORMERS	264,153,503	F_TRANF	SEC_TRANS	SEC_DEM	SEC_CUST				
369	SERVICES	430,314,690	F_SERVS	CUS		SEC_CUST				
370	METERS	197,489,696	F_METER	CUS		DIST				
371	INSTALLATIONS ON CUST PREMISES	8,531,974	F_LIGHT	CUS		DIST				
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	F_LIGHT	CUS		DIST				
387	ENERGY STORAGE EQUIPMENT	303,119								DPLT
	Sub-total	**2,746,469,884**								

Jurisdictional Cost of Service Studv
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503								LABOR_NOTRN
389-399	GENERAL PLANT - TRANSMISSION	3,219,909	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**512,853,412**								
	TOTAL DEPRECIATION ACCRUAL	**4,743,727,369**								
	NET PLANT	**15,629,059,576**								
Rate Base Adjustments										
	Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	F_TRANS	GNR			GNR_TRANS			
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	F_DISTR	DEM	PRI_DEM					
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-								LABOR_NOTRN
RB ADJ	CASH WORKING CAPITAL - O&M	6,930,318	F_CWRKC	GNR			OM_CWC			
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,450,000	F_CWRKC	GNR			TAX_CWC			
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(33,787,199)	F_CWRKC	GNR			INTRST_CWC			
~	CWC ADJ - TRANS	-	F_TRANS	GNR			GNR_TRANS			
~	CWC ADJ - DIST	-								TOTDPLT
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - TRANSMIS	7,163,535	F_TRANS	GNR			GNR_TRANS			
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - DISTRIBU	6,257,237								TOTDPLT
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	37,144,032	F_TRANS	GNR			GNR_TRANS			
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527								TOTDPLT
	Sub-total	**110,303,450**								
	Deductions									
RB ADJ	CIAC - TRANSMISSION	18,988,000	F_TRANS	GNR			GNR_TRANS			
RB ADJ	CIAC - DISTRIBUTION	154,604,000	F_DISTR	GNR			GNR_DIST			
RB ADJ	CIAC - GENERAL	213,000								LABOR_NOTRN
RB ADJ	ARCS AND MARCS - TRANSMISSION	(1,421,003,000)	F_TRANS	GNR			GNR_TRANS			
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)								TOTDPLT
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)								LABOR_NOTRN
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(15,591,000)	F_TRANS	GNR			GNR_TRANS			
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)								TOTDPLT
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000								LABOR_NOTRN
RB ADJ	CUSTOMER ADVANCES	-	F_DISTR	GNR			GNR_DIST			
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	F_DISTR	CUS		DEPOSIT				
	Sub-total	**(2,634,643,000)**								
	TOTAL RATE BASE ADJ.	**(2,524,339,550)**								
TOTAL RATE BASE		**13,104,720,026**								

Jurisdictional Cost of Service Studv
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
EXPENSES										
O & M Expenses										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	17,254,548	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**17,254,548**								
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	17,914,082	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**17,914,082**								
	Total Transmission	**35,168,630**								
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	10,367,332								DISTOPLBR
581	LOAD DISPATCHING	2,294,615								PLT_360_2
582	STATION EXPENSES	86,108								PLT_360_2
583	OVERHEAD LINES	29,067,041								PLT_364_5
584	UNDERGROUND LINES	6,594,454								PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F_LIGHT	CUS		DIST				
586	METER EXPENSE	2,391,010								PLT_370
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	F_SERVS	CUS		DIST				
588	MISC. DISTRIBUTION EXPENSE	18,180,878								DPLT
589	RENTS	7,534,350								DPLT
577-578	ENERGY STORAGE O&M	-								DPLT
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000								LABOR_NOTRN
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(518,000)								LABOR
PROFORMA	RATE CASE EXPENSES	733,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	F_DISTR	GNR			DEPOSIT			
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE	100,000	F_CUSSV	CUS		DIST				
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	F_CUSSV	CUS		DIST				
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)								LABOR_NOTRN
	Sub-total	**82,679,747**								
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	-								DMAINTLBR
591	STRUCTURES	137,306								PLT_360_2
592	STATION EQUIPMENT	12,184,925								PLT_360_2
593	OVERHEAD LINES	85,378,325								PLT_364_5
593.5	OVERHEAD LINES - SERVICES	25,336,746	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
594	UNDERGROUND LINES	340,244								PLT_366_7
594.3 &594.6	UNDERGROUND LINES - SERVICES	-	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
595	LINE TRANSFORMERS	182,284	F_TRANF	SEC_TRANS	SEC_DEM	SEC_CUST				
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	F_LIGHT	CUS		DIST				
597	METERS	-								PLT_370
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606								DPLT
	Sub-total	**128,050,541**								
	Total Distribution	**210,730,288**								
	Customer Account									
901	SUPERVISION	4,016,323								CUSTACCTLBR
902	METER READING	1,205,576	F_CUSSV	CUS		CUST				
903CR	CUSTOMER RECORDS	25,189,595	F_CUSSV	CUS		CUST				
903CE	COLLECTION EXPENSES	14,177,408	F_CUSSV	CUS		DIST				
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	F_CUSSV	CUS		TRANS				
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000								DPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	F_CUSSV	CUS		DIST				
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	F_CUSSV	CUS		CUST				
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	F_CUSSV	CUS		DIST				
904-MFC	MFC ADJUSTMENT	(18,111,000)	F_CUSSV	CUS		DIST				
		-	F_CUSSV	CUS		DIST				
	Sub-total	**73,082,213**								
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F_CUSSV	CUS		DIST				
908 Other - 91	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	F_CUSSV	CUS		DIST				
	Sub-total	**22,026,873**								
	Sales Expenses									
911-916	SALES EXPENSES	-	F_CUSSV	CUS		DIST				
	Sub-total	**-**								

Jurisdictional Cost of Service Studv
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572								LABOR_NOTRN
924	PROPERTY INSURANCE - DIST	2,058,405								DPLT
925	INJURIES & DAMAGES - DIST	6,965,752								LABOR_NOTRN
926	EMPLOYEE BENEFITS - DIST	2,395,082								LABOR_NOTRN
927	FRANCHISE REQUIREMENTS - DIST	-	F_CUSSV	CUS		DIST				
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	F_CUSSV	CUS		DIST				
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	F_TRANS	CUS		TRANS				
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)								DPLT
931	RENT/FACILTIES - DIST	916,027								DPLT
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748								LABOR_NOTRN
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	26,118,535	F_TRANS	CUS		TRANS				
924	PROPERTY INSURANCE - TRAN	1,896,754	F_TRANS	CUS		TRANS				
925	INJURIES & DAMAGES - TRAN	1,582,030	F_TRANS	CUS		TRANS				
926	EMPLOYEE BENEFITS - TRAN	610,404	F_TRANS	CUS		TRANS				
927	FRANCHISE REQUIREMENTS - TRAN	-	F_TRANS	CUS		TRANS				
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	F_TRANS	CUS		TRANS				
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	F_TRANS	CUS		TRANS				
930	GENERAL ADVERTISING EXPENSE - TRAN	1,152,787	F_TRANS	CUS		TRANS				
931	RENT/FACILTIES - TRANS	249,285	F_TRANS	CUS		TRANS				
935	MAINTENANCE OF GENERAL PLANT - TRAN	6,506,316	F_TRANS	CUS		TRANS				
928	PUC FEE INCREASE	1,024,530	F_CUSSV	CUS		DIST				
	Sub-total	**170,822,954**								
	TOTAL O & M EXPENSES	**511,830,959**								

Labor Expense

	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	2,746,006	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**2,746,006**								
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,452,973	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**3,452,973**								
	Total Transmission	**6,198,979**								
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	2,531,568								DISTOPLBR
581	LOAD DISPATCHING	205,354								PLT_360_2
582	STATION EXPENSES	63,106								PLT_360_2
583	OVERHEAD LINES	11,129,059								PLT_364_5
584	UNDERGROUND LINES	1,412,410								PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F_LIGHT	CUS		DIST				
586	METER EXPENSE	1,774,160								PLT_370
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	F_SERVS	CUS		DIST				
588	MISC. DISTRIBUTION EXPENSE	2,505,643								DPLT
589	RENTS	-								DPLT
577-578	ENERGY STORAGE O&M	-								DPLT
	Sub-total	**21,105,928**								
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	-								DMAINTLBR
591	STRUCTURES	-								PLT_360_2
592	STATION EQUIPMENT	1,261,242								PLT_360_2
593	OVERHEAD LINES	9,796,738								PLT_364_5
593.5	OVERHEAD LINES - SERVICES	-	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
594	UNDERGROUND LINES	55,053								PLT_366_7
594.3 &594.6	UNDERGROUND LINES - SERVICES	-	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
595	LINE TRANSFORMERS	-	F_TRANF	SEC_TRANS	SEC_DEM	SEC_CUST				
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	F_LIGHT	CUS		DIST				
597	METERS	-								PLT_370
598	MISCELLANEOUS DISTRIB. PLANT	112,216								DPLT
	Sub-total	**11,964,895**								
	Total Distribution	**33,070,822**								
	Customer Account									
901	SUPERVISION	3,084,792								CUSTACCTLBR
902	METER READING	-	F_CUSSV	CUS		CUST				
903CR	CUSTOMER RECORDS	15,198,749	F_CUSSV	CUS		CUST				
903CE	COLLECTION EXPENSES	-	F_CUSSV	CUS		DIST				
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	F_CUSSV	CUS		TRANS				
904 D	PROPERTY DAMAGE DISTRIBUTION	-								DPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	F_CUSSV	CUS		DIST				
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	F_CUSSV	CUS		CUST				
	Sub-total	**18,430,621**								
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F_CUSSV	CUS		DIST				
908 Other - 91(	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	F_CUSSV	CUS		DIST				
	Sub-total	**10,495,759**								
	Sales Expenses									
911-916	SALES EXPENSES	-	F_CUSSV	CUS		DIST				
920-935	A&G - TRANSMISSION	650,588	F_TRANS	CUS		TRANS				
920-935	A&G - DISTIRBUTION	12,941,259	F_CUSSV	CUS		DIST				
	Sub-total	**13,591,846**								
	TOTAL O & M LABOR EXP.	**81,788,028**								

Jurisdictional Cost of Service Studv
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
Depreciation Expense										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	-								LABOR_NOTRN
301-303	INTANGIBLE PLANT - TRANSMISSON	-	F_TRANS	GNR			GNR_TRANS			
301-303	INTANGIBLE PLANT - PRO FORMA	-								LABOR
	Sub-total	**-**								
	Transmission Plant									
350-359	TRANSMISSION PLANT	199,912,313	F_TRANS	GNR			GNR_TRANS			
350-359	TRANSMISSION PLANT - PRO FORMA	-	F_TRANS	GNR			GNR_TRANS			
	Sub-total	**199,912,313**								
	Distribution Plant									
360	LAND AND LAND RIGHTS	756,214								PLT_360
361	STRUCTURES & IMPROVEMENTS	814,600								PLT_360_1
362	STATION EQUIPMENT	19,951,434								PLT_362
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC	62,600,089								LABOR_NOTRN
364	POLES TOWERS & FIXTURES	29,129,501								PLT_364
365	OVERHEAD CONDUCTORS	32,911,553								PLT_365
366	UNDERGROUND CONDUIT	5,087,997								PLT_366
367	UNDERGROUND CONDUCTORS	15,972,043								PLT_367
368	LINE TRANSFORMERS	20,273,001	F_TRANF	SEC_TRANS	SEC_DEM	SEC_CUST				
369	SERVICES	9,513,768	F_SERVS	CUS		SEC_CUST				
370	METERS	25,525,236								PLT_370
371	INSTALLATIONS ON CUST PREMISES	359,308	F_LIGHT	CUS		DIST				
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	F_LIGHT	CUS		DIST				
387	ENERGY STORAGE EQUIPMENT	42,520								DPLT
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	F_DISTR	GNR			GNR_DIST			
	Sub-total	**230,309,657**								
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477								LABOR_NOTRN
389-399	GENERAL PLANT - TRANSMISSION	493,212	F_TRANS	GNR			GNR_TRANS			
389-399	GENERAL PLANT - PRO FORMA	-								LABOR
	Sub-total	**59,779,689**								
	TOTAL DEPRECIATION EXPENSES	**490,001,659**								
Amortization										
	Other									
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	F_DISTR	GNR			GNR_DIST			
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	F_DISTR	GNR			GNR_DIST			
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	-	F_DISTR	GNR			GNR_DIST			
	Sub-total	**-**								
	TOTAL AMORTIZATION EXPENSES	**-**								
Taxes Other Than Income Taxes										
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	F_DISTR	GNR			GNR_DIST			
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	F_DISTR	GNR			GNR_DIST			
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000								DPLT
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-								TOTPLT
TAX	DEFERRED TAXES - LABOR	23,210,000								LABOR_NOTRN
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-								LABOR_NOTRN
TAX	DEFERRED TAXES - TRANSMISSION	96,702,000	F_TRANS	GNR			GNR_TRANS			
TAX	CAPITAL STOCK - TRANSMISSION	-								
TAX	PROPERTY TAX - TRANSMISSION	98,000	F_TRANS	GNR			GNR_TRANS			
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	F_DISTR	GNR			GNR_DIST			
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,700,000	F_TRANS	GNR			GNR_TRANS			
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	F_DISTR	GNR			GNR_DIST			
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(16,000)	F_TRANS	GNR			GNR_TRANS			
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	F_DISTR	GNR			GNR_DIST			
TAX	OTHER TAXES - DISTRIBUTION	-	F_DISTR	GNR			GNR_DIST			
TAX	OTHER TAXES - ELECTRIC PLANT	-	F_DISTR	GNR			GNR_DIST			
TAX	OTHER TAXES - DISTRIBUTION PLANT	-								DPLT
TAX	OTHER TAXES - LABOR	7,384,000								LABOR_NOTRN
TAX	OTHER TAXES - TRANSMISSION	501,000	F_TRANS	GNR			GNR_TRANS			
TAX	GROSS RECEIPTS TAX	55,873,000	F_DISTR	GNR			GNR_DIST			
TAX	GROSS RECEIPTS TAX + COMMISSION FEES - INCREAS	21,020,016	F_DISTR	GNR			GNR_DIST			
	Sub-total	**242,569,016**								
	TOTAL TAXES OTHER THAN INCOME TAX	**242,569,016**								

Jurisdictional Cost of Service Studv
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - TRANS RELATED	(341,931,000)	F_TRANS	GNR			GNR_TRANS			
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	F_DISTR	GNR			GNR_DIST			
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	F_DISTR	GNR			GNR_DIST			
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000								DEPR_DPLT
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)								DEPR_GIPLT
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	-								DPLT
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000								DPLT
TAX	TAX ADJUSTMENT - GRT RELATED	-	F_DISTR	GNR			GNR_DIST			
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000								LABOR_NOTRN
TAX	TAX ADJUSTMENT - M&S RELATED	-								LABOR_NOTRN
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RE	-								LABOR
	Sub-total	**(610,756,000)**								
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(90,437,000)	F_TRANS	GNR			GNR_TRANS			
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELAT	(33,338,000)								DEPR_DPLT
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)								DPLT
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELA	-								DPLT
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATE	-								DEPR_GIPLT
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	-								TOTPLT
TAX	FEDEARL TAX CREDIT - TRANS	(500,000)	F_TRANS	GNR			GNR_TRANS			
TAX	FEDEARL TAX CREDIT - DIST	(900,000)								DPLT
	TOTAL	**(126,075,000)**								
Net Additions/Deductions to Oper. Inc.		**(736,831,000)**								
Fuel and Purchased Power										
555	PURCHASED POWER	-	F_PRPWR	FUL					FUEL	
557	OTHER PURCHASED POWER EXPENSES	323,299	F_PRPWR	FUL					FUEL	
	TOTAL	**323,299**								
Income Taxes										
TAX	INCOME TAXES - STATE - PRESENT	(3,526,953)	F_INTAX	GNR			INCTAX			
TAX	INCOME TAXES - FEDERAL - PRESENT	14,884,582	F_INTAX	GNR			INCTAX			
TAX	INCOME TAXES - STATE - INCREASE	23,767,267	F_INTAX	GNR			GNR_DIST			
TAX	INCOME TAXES - FEDERAL - INCREASE	63,947,080	F_INTAX	GNR			GNR_DIST			
	TOTAL	**99,071,977**								
Operating Revenues										
REV	TRANSMISSION REVENUES	-	F_REVNU	REV				REV_TRANS		
REV	DISTRIBUTION REVENUES	1,004,890,414	F_REVNU	REV				REV_DIST		
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	F_REVNU	REV				REV_DIST		
REV	LATE PAYMENT CHARGES	15,305,520	F_REVNU	REV				REV_DIST		
REV	ANNUALIZATION	4,932,874	F_REVNU	REV				REV_DIST		
REV	MISCELLANEOUS SERVICE REVS	969,910	F_REVNU	REV				REV_DIST		
REV	RENT-ELECTRIC PROPERTY - TRAN	2,916,000	F_REVNU	REV				REV_TRANS		
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	F_REVNU	REV				REV_DIST		
REV	OTHER ELECTRIC REVENUE - TRAN	974,520,326	F_REVNU	REV				REV_TRANS		
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	F_REVNU	REV				REV_DIST		
REV	RESALE REVENUES	318,877	F_REVNU	REV				REV_DIST		
REV	BL REVENUES	348,811	F_REVNU	REV				REV_DIST		
~	~	-								
	Sub-total	**2,043,337,587**								
	TOTAL	**2,043,337,587**								

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.	6	7
Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
RATE BASE							
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	2,205,566,794	-	2,205,566,794
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	412,517,891	-	412,517,891
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	258,320,270	-	258,320,270
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,262,716,444	-	1,262,716,444
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	356,846,795	-	356,846,795
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	152,603,975	-	152,603,975
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	313,452,626	-	313,452,626
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	122,502,877	-	122,502,877
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	133,352,163	-	133,352,163
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	(0)	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	17,097,989	-	17,097,989
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	237,541,418	-	237,541,418
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	186,800,046	-	186,800,046
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	7,309,757,619	7,309,757,619	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	6,930,318	1,043,439	5,886,880
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	14,450,000	(5,180,773)	19,630,773
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(33,787,199)	(18,787,111)	(15,000,089)
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	154,604,000	-	154,604,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	(6,554,000)	-	(6,554,000)
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
						-	
	RATE BASE					-	
			DEM		2,876,404,955	-	2,876,404,955
			CUS		2,776,360,333	(0)	2,776,360,333
			GNR		7,451,954,737	7,286,833,173	165,121,564
			REV		-	-	-
			FUL		-	-	-
			TOTAL		**13,104,720,026**	**7,286,833,173**	**5,817,886,853**
						-	

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.	6	7
Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Plant-in Service							
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	3,605,009,482	-	3,605,009,482
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	658,972,774	-	658,972,774
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	492,823,402	-	492,823,402
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	2,119,048,996	-	2,119,048,996
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	610,381,551	-	610,381,551
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	291,137,857	-	291,137,857
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	863,729,791	-	863,729,791
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	389,782,696	-	389,782,696
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	265,839,554	-	265,839,554
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	0	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	35,067,529	-	35,067,529
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	487,191,255	-	487,191,255
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	383,122,024	-	383,122,024
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	10,170,680,034	10,170,680,034	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
	Plant-in Service						
			DEM		4,756,805,659	-	4,756,805,659
			CUS		5,445,301,253	0	5,445,301,253
			GNR		10,170,680,034	10,170,680,034	-
			REV		-	-	-
			FUL		-	-	-
			TOTAL		**20,372,786,945**	**10,170,680,034**	**10,202,106,912**

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Fully Projected Future Test Year		FERC Transmission	PUC Jurisdiction Distribution
						6		7	
Accumulated Reserve for Depreciation									
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		933,314,758	-	-	933,314,758
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		162,264,840	-	-	162,264,840
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		169,739,018	-	-	169,739,018
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM		-	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM		0	-	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		584,719,370	-	-	584,719,370
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		175,625,974	-	-	175,625,974
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		100,274,163	-	-	100,274,163
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST		436,770,593	-	-	436,770,593
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST		217,572,713	-	-	217,572,713
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST		98,108,433	-	-	98,108,433
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS		0	-	0	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST		14,629,734	-	-	14,629,734
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST		203,250,085	-	-	203,250,085
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST		159,833,706	-	-	159,833,706
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		1,487,623,982	-	1,487,623,982	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST		-	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-
							-		
							-		
	Accumulated Reserve for Depreciation						-		
			DEM		-	1,265,318,616	-	-	1,265,318,616
			CUS		-	1,990,784,771	-	0	1,990,784,771
			GNR		-	1,487,623,982	-	1,487,623,982	-
			REV		-	-	-	-	-
			FUL		-	-	-	-	-
			TOTAL		-	**4,743,727,369**	-	**1,487,623,982**	**3,256,103,387**
							-		

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.		6		7
Function	**Class**	**Functional Description**	**Func/Class**	**Allocator**	**Fully Projected Future Test Year**		**FERC Transmission**		**PUC Jurisdiction Distribution**
Rate Base Adjustments						-			
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(466,127,931)	-	-		(466,127,931)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(84,190,043)	-	-		(84,190,043)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	(64,764,114)	-	-		(64,764,114)
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-		-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	-		(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(271,613,183)	-	-		(271,613,183)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(77,908,782)	-	-		(77,908,782)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	(38,259,720)	-	-		(38,259,720)
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	(113,506,571)	-	-		(113,506,571)
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	(49,707,106)	-	-		(49,707,106)
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	(34,378,957)	-	-		(34,378,957)
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	-	(0)		-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	(3,339,807)	-	-		(3,339,807)
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	(46,399,752)	-	-		(46,399,752)
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	(36,488,271)	-	-		(36,488,271)
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-		-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-		-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(1,373,298,433)	-	(1,373,298,433)		-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	6,930,318	-	1,043,439		5,886,880
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	14,450,000	-	(5,180,773)		19,630,773
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(33,787,199)	-	(18,787,111)		(15,000,089)
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	154,604,000	-	-		154,604,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	(6,554,000)	-	-		(6,554,000)
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-		-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-		-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-		-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-		-
						-			
						-			
	Rate Base Adjustments					-			
			DEM		- (615,082,087)	-	-		(615,082,087)
			CUS		- (678,156,148)	-	(0)		(678,156,148)
			GNR		- (1,231,101,315)	-	(1,396,222,879)		165,121,564
			REV		- -	-	-		-
			FUL		- -	-	-		-
			TOTAL		**- (2,524,339,550)**	-	**(1,396,222,879)**		**(1,128,116,672)**
						-			

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.		6		7
Function	**Class**	**Functional Description**	**Func/Class**	**Allocator**	**Fully Projected Future Test Year**		**FERC Transmission**		**PUC Jurisdiction Distribution**
O & M EXPENSES						-			
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	89,328,788	-	-		89,328,788
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	24,955,846	-	-		24,955,846
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	1,788,055	-	-		1,788,055
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-		-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	-		0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	71,645,339	-	-		71,645,339
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	23,828,450	-	-		23,828,450
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	1,056,302	-	-		1,056,302
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	28,269,687	-	-		28,269,687
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	8,189,824	-	-		8,189,824
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	4,605,429	-	-		4,605,429
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	-	0		-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	6,889,942	-	-		6,889,942
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	105,447,007	-	-		105,447,007
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	67,161,928	-	-		67,161,928
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-		-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	38,111,992	-	38,111,992		-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	35,129,369	-	35,129,369		-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-		-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-		-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-		-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	5,123,000	-	-		5,123,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	300,000	-	-		300,000
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-		-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-		-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-		-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-		-
						-			
						-			
	O & M EXPENSES					-			
			DEM		116,072,688	-	-		116,072,688
			CUS		355,505,901	-	38,111,992		317,393,910
			GNR		40,252,369	-	35,129,369		5,123,000
			REV		-	-	-		-
			FUL		-	-	-		-
			TOTAL		**511,830,959**	-	**73,241,361**		**438,589,598**
						-			

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.		6	7
Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year		FERC Transmission	PUC Jurisdiction Distribution
Depreciation Expense								
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	74,038,236	-	-	74,038,236
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	15,241,735	-	-	15,241,735
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	13,085,835	-	-	13,085,835
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	46,341,354	-	-	46,341,354
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	13,839,096	-	-	13,839,096
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	7,730,521	-	-	7,730,521
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	10,112,410	-	-	10,112,410
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	29,054,533	-	-	29,054,533
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	7,285,711	-	-	7,285,711
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	-	0	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	2,751,574	-	-	2,751,574
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	38,227,461	-	-	38,227,461
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	30,061,669	-	-	30,061,669
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	200,405,525	-	200,405,525	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	1,826,000	-	-	1,826,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
						-		
						-		
	Depreciation Expense					-		
			DEM		102,365,806	-	-	102,365,806
			CUS		185,404,328	-	0	185,404,328
			GNR		202,231,525	-	200,405,525	1,826,000
			REV		-	-	-	-
			FUL		-	-	-	-
			TOTAL		**490,001,659**	-	**200,405,525**	**289,596,134**
						-		

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.		6		7
Function	**Class**	**Functional Description**	**Func/Class**	**Allocator**	**Fully Projected Future Test Year**		**FERC Transmission**		**PUC Jurisdiction Distribution**
Taxes Other Than Income Taxes						-			
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	17,105,347	-	-		17,105,347
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	3,606,204	-	-		3,606,204
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	1,846,254	-	-		1,846,254
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-		-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	-		0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	11,178,674	-	-		11,178,674
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	3,374,895	-	-		3,374,895
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	1,090,684	-	-		1,090,684
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	3,235,774	-	-		3,235,774
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	2,176,212	-	-		2,176,212
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	1,258,597	-	-		1,258,597
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	-	0		-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	730,506	-	-		730,506
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	10,148,881	-	-		10,148,881
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	7,980,972	-	-		7,980,972
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-		-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-		-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	98,985,000	-	98,985,000		-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-		-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-		-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-		-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	79,851,016	-	-		79,851,016
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-		-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-		-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-		-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-		-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-		-
						-			
						-			
	Taxes Other Than Income Taxes					-			
			DEM		22,557,805	-	-		22,557,805
			CUS		41,175,195	-	0		41,175,195
			GNR		178,836,016	-	98,985,000		79,851,016
			REV		-	-	-		-
			FUL		-	-	-		-
			TOTAL		**242,569,016**	-	**98,985,000**		**143,584,016**

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.	6	7
Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Adjustments to Taxable Income							
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(9,436,435)	-	(9,436,435)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(3,128,069)	-	(3,128,069)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	325,955	-	325,955
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(8,880,405)	-	(8,880,405)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(3,013,658)	-	(3,013,658)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	192,560	-	192,560
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	93,711	-	93,711
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	(1,235,866)	-	(1,235,866)
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	(619,342)	-	(619,342)
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	(0)	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	(1,741,889)	-	(1,741,889)
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	(24,199,971)	-	(24,199,971)
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	(19,030,600)	-	(19,030,600)
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(341,931,000)	(341,931,000)	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(198,150,990)	-	(198,150,990)
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
	Adjustments to Taxable Income						
			DEM		(12,238,549)	-	(12,238,549)
			CUS		(58,435,461)	(0)	(58,435,461)
			GNR		(540,081,990)	(341,931,000)	(198,150,990)
			REV		-	-	-
			FUL		-	-	-
			TOTAL		**(610,756,000)**	**(341,931,000)**	**(268,825,000)**

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.	6	7
Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
PA Special Deductions							
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(10,100,975)	-	(10,100,975)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(1,936,023)	-	(1,936,023)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	(1,971,744)	-	(1,971,744)
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(5,976,292)	-	(5,976,292)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(1,741,540)	-	(1,741,540)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	(1,164,817)	-	(1,164,817)
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	(1,599,683)	-	(1,599,683)
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	(4,031,687)	-	(4,031,687)
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	(1,010,097)	-	(1,010,097)
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	(0)	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	(206,863)	-	(206,863)
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	(2,873,931)	-	(2,873,931)
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	(2,260,029)	-	(2,260,029)
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(90,937,000)	(90,937,000)	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(264,319)	-	(264,319)
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
	PA Special Deductions						
			DEM		(14,008,743)	-	(14,008,743)
			CUS		(20,864,939)	(0)	(20,864,939)
			GNR		(91,201,319)	(90,937,000)	(264,319)
			REV		-	-	-
			FUL		-	-	-
			TOTAL		**(126,075,000)**	**(90,937,000)**	**(35,138,000)**

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	Line Ref.	Fully Projected Future Test Year (6)	FERC Transmission (7)	PUC Jurisdiction Distribution
Fuel and Purchased Power								
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		-	-	-
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM		-	-	-
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM		-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM		-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		-	-	-
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST		-	-	-
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST		-	-	-
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST		-	-	-
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST		-	-	-
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS		-	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST		-	-	-
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST		-	-	-
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST		-	-	-
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		-	-	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX		-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-
	Fuel and Purchased Power							
			DEM			-	-	-
			CUS			-	-	-
			GNR			-	-	-
			REV			-	-	-
			FUL			323,299	-	323,299
			-			-	-	-
			TOTAL			**323,299**	**-**	**323,299**

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.		6	7
Function	**Class**	**Functional Description**	**Func/Class**	**Allocator**	**Fully Projected Future Test Year**		**FERC Transmission**	**PUC Jurisdiction Distribution**
Income Taxes						-		
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-	-
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	-	-	-	-
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	-	-	-	-
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	-	-	-	-
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	-	-	-	-
F_CUSSV	CUS	Dist. And Resale Customer Servic	F_CUSSV_CUS	CUST	-	-	-	-
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	11,357,629	-	47,003,426	(35,645,796)
F_INTAX	GNR	Income Tax Increase @ Proposec	F_INTAX_GNR	GNR_DIST	87,714,347	-	-	87,714,347
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
					99,071,977	-	47,003,426	52,068,551
	Income Taxes					-		
			DEM		-	-	-	-
			CUS		-	-	-	-
			GNR		99,071,977	-	47,003,426	52,068,551
			REV		-	-	-	-
			FUL		-	-	-	-
			TOTAL		**99,071,977**	-	**47,003,426**	**52,068,551**
						-		
Operating Revenues						-		
F_DISTR	REV	TRANSMISSION REVENUES		REV_TRANS	-	-	-	-
F_DISTR	REV	DISTRIBUTION REVENUES		REV_DIST	1,004,890,414	-	-	1,004,890,414
F_DISTR	REV	STATE TAX ADJ SURCHARGE		REV_DIST	(4,719,373)	-	-	(4,719,373)
F_DISTR	REV	LATE PAYMENT CHARGES		REV_DIST	15,305,520	-	-	15,305,520
F_DISTR	REV	ANNUALIZATION		REV_DIST	4,932,874	-	-	4,932,874
F_DISTR	REV	MISCELLANEOUS SERVICE REVS		REV_DIST	969,910	-	-	969,910
F_DISTR	REV	RENT-ELECTRIC PROPERTY - TRAN		REV_TRANS	2,916,000	-	2,916,000	-
F_DISTR	REV	RENT-ELECTRIC PROPERTY - DIST		REV_DIST	40,829,268	-	-	40,829,268
F_DISTR	REV	OTHER ELECTRIC REVENUE - TRAN		REV_TRANS	974,520,326	-	974,520,326	-
F_DISTR	REV	OTHER ELECTRIC REVENUE - DIST		REV_DIST	3,024,960	-	-	3,024,960
F_DISTR	REV	RESALE REVENUES		REV_DIST	318,877	-	-	318,877
	Total				**2,043,337,587**	-	**977,436,326**	**1,065,901,261**
						END		

Jurisdictional Cost of Service Study
External Allocation Factors

Name	No.	Description		Total	5 FERC Transmission	6 PUC Jurisdiction Distribution
DEMAND ALLOCATORS						
PRI_DEM	1	Demand at Primary without Resale	DEM	100.00%	0.00%	100.00%
				1	0	1
SEC_DEM	2	Demand at Secondary	DEM	100.00%	0.00%	100.00%
				1	0	1
CUSTOMER ALLOCATORS						
PRI_CUST	3	Primary Customers	CUS	100.00%	0.00%	100.00%
				1	0	1
SEC_CUST	4	Secondary Customers	CUS	100.00%	0.00%	100.00%
				1	0	1
CUST	5	Total Customers	CUS	100.00%	0.00%	100.00%
				1	0	1
TRANS	6	Transmission	CUS	100.00%	100.00%	0.00%
				1	1	0
DIST	7	Distribution	CUS	100.00%	0.00%	100.00%
				1	0	1
DEPOSIT	8	Customer Deposits	CUS	100.00%	0.00%	100.00%
				1	0	1
GENERAL ALLOCATORS - DIRECT						
GNR_TRANS	9	Direct to Transmission	GNR	100.00%	100.00%	0.00%
				1	1	0
GNR_DIST	10	Direct to Distribution	GNR	100.00%	0.00%	100.00%
				1	0	1
GNR_RESALE	11	Direct to Resale	GNR	0.00%	0.00%	0.00%
				0	0	0
OM_CWC	12	Cash Working Capital	GNR	100.00%	15.06%	84.94%
				6,930,318	1,043,439	5,886,879
TAX_CWC	13	Cash Working Capital	GNR	100.00%	-35.85%	135.85%
				14,450,117	-5,180,815	19,630,932
INTRST_CWC	14	Cash Working Capital	GNR	100.00%	55.60%	44.40%
				-33,787,000	-18,787,000	-15,000,000
INCTAX	15	Income Tax	GNR	100.00%	413.85%	-313.85%
				11,357,631	47,003,434	-35,645,802
GRTTAX	16	GRT Tax	GNR	100.00%	0.00%	100.00%
				60,243,550	0	60,243,550

Jurisdictional Cost of Service Study
External Allocation Factors

Name	No.	Description		Total	5 FERC Transmission	6 PUC Jurisdiction Distribution
REVENUE ALLOCATORS						
REV_DIST	17	Distribution Revenue	REV	100.00%	0.00%	100.00%
				1	0	1
REV_TRANS	18	Transmission Revenue	REV	100.00%	100.00%	0.00%
				1	1	0
REV_RESALE	19	Resale Revenue	REV	0.00%	0.00%	0.00%
				0	0	0
FUEL ALLOCATORS						
FUEL	20		FUL	100.00%	0.00%	100.00%
				1	0	1
OTHER ALLOCATORS						
ROR	21	Rate of Return	OTHER	100.00%	100.00%	100.00%
				8.56%	8.56%	8.56%
ROD	22	Weighted Cost of Debt	OTHER	100.00%	100.00%	100.00%
				2.23%	2.23%	2.23%
ROE	23	Weighted Cost of Equity	OTHER	100.00%	100.00%	100.00%
				6.33%	6.33%	6.33%
DEBT_CAP	24	Debt Capitalization	OTHER	100.00%	100.00%	100.00%
				43.95%	43.95%	43.95%
EQUITY_CAP	25	Equity Capitalization	OTHER	100.00%	100.00%	100.00%
				56.05%	56.05%	56.05%

Jurisdictional Cost of Service Study
Internal Allocation Factors

				7	15
				L	T
			Internal Allocators		
	Allocator Name	Description	Total	Transmission	Distribution
TRUE	DPLT	Distribution Plant less Internals	9,026,391,329	0	9,026,391,329
			100.00%	0.00%	100.00%
TRUE	PLT_360	Acct 360 Distribution Plant	113,493,096	0	113,493,096
			100.00%	0.00%	100.00%
TRUE	PLT_362	Acct 362 Distribution Plant	1,071,977,540	-	1,071,977,540
			100.00%	0.00%	100.00%
TRUE	PLT_364	Acct 364 Distribution Plant	1,881,731,594	-	1,881,731,594
			100.00%	0.00%	100.00%
TRUE	PLT_365	Acct 365 Distribution Plant	1,947,235,550	-	1,947,235,550
			100.00%	0.00%	100.00%
TRUE	PLT_365NORSL	Acct 365 Distribution Plant less Resale	1,947,235,550	-	1,947,235,550
			100.00%	0.00%	100.00%
TRUE	PLT_366	Acct 366 Distribution Plant	377,893,800	-	377,893,800
			100.00%	0.00%	100.00%
TRUE	PLT_367	Acct 367 Distribution Plant	994,823,277	-	994,823,277
			100.00%	0.00%	100.00%
TRUE	PLT_360_2	Acct 360 & 362 Distribution Plant	1,249,198,571	0	1,249,198,571
			100.00%	0.00%	100.00%
TRUE	PLT_360_1	Acct 360 & 361 Distribution Plant	177,221,031	0	177,221,031
			100.00%	0.00%	100.00%
TRUE	PLT_364_5	Acct 364 & 365 Distribution Plant	3,828,967,143	-	3,828,967,143
			100.00%	0.00%	100.00%
TRUE	PLT_366_7	Acct 366 & 367 Distribution Plant	1,372,717,077	-	1,372,717,077
			100.00%	0.00%	100.00%
TRUE	PLT_370	Acct 370 Distribution Plant	341,126,522	-	341,126,522
			100.00%	0.00%	100.00%
TRUE	TRNPLT	Transmission Plant	10,162,924,834	10,162,924,834	-
			100.00%	100.00%	0.00%
TRUE	TOTDPLT	Distribution Plant	9,139,884,425	0	9,139,884,425
			100.00%	0.00%	100.00%
TRUE	DEPR	Total Depreciation Expense	490,001,659	200,405,525	289,596,134
			100.00%	40.90%	59.10%
TRUE	DEPR_DPLT	Distribution Depreciation Expense	230,309,657	0	230,309,657
			100.00%	0.00%	100.00%
TRUE	DEPR_GIPLT	General and Intangible Depreciation Expense	59,286,477	0	59,286,477
			100.00%	0.00%	100.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors

			7	15	
			L	T	
		Internal Allocators			
	Allocator Name	**Description**	**Total**	**Transmission**	**Distribution**
TRUE	DISTOPLBR	Distribution Operations Labor	18,574,359	0	18,574,359
			100.00%	0.00%	100.00%
TRUE	DMAINTLBR	Distribution Maintenance Labor	11,964,895	0	11,964,895
			100.00%	0.00%	100.00%
TRUE	LABOR_NOTRN	Labor Expense Excluding A&G and Transmission Labor	74,938,461	-	74,938,461
			100.00%	0.00%	100.00%
TRUE	LABOR	Labor Expense	81,788,028	6,849,567	74,938,461
			100.00%	8.37%	91.63%
TRUE	TOTPLT	Total Plant in Service	20,372,786,945	10,170,680,034	10,202,106,912
			100.00%	49.92%	50.08%
TRUE	LBRANDPLT	50% Labor 50% Plant Excluding Account 303	10,227,287,487	5,088,764,800	5,138,522,686
			100.00%	49.76%	50.24%
TRUE	METERS	Meter Plant	341,126,522	-	341,126,522
			100.00%	0.00%	100.00%
TRUE	DEFRTX	Deferred Income Tax	150,434,000	96,702,000	53,732,000
			100.00%	64.28%	35.72%
TRUE	CUSTACCTLBR	Customer Accounts Labor	15,345,829	-	15,345,829
			100.00%	0.00%	100.00%
TRUE	CAPSTCK	Capital Stock Increase	4,180,000	-	4,180,000
			100.00%	0.00%	100.00%
TRUE	PUBREALTY	Public Utility Realty	3,110,000	1,700,000	1,410,000
			100.00%	54.66%	45.34%
TRUE	904INCREASE	Uncollectible Increase	5,949,733	-	5,949,733
			100.00%	0.00%	100.00%
TRUE	GRTINCREASE	GRT Increase	21,020,016	-	21,020,016
			100.00%	0.00%	100.00%
TRUE	ITC	Investment Tax Credit	(31,000)	(16,000)	(15,000)
			100.00%	51.61%	48.39%
TRUE	PUC	PUC FEE INCRAESE	1,024,530	-	1,024,530
			100.00%	0.00%	100.00%

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-2
Witness: Bickey Rimal

Docket No. R-2025-3057164

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-2

DISTRIBUTION FUNCTIONALIZATION & CLASSIFICATION STUDIES

FUNCTIONAL AND ALLOCATION STUDIES – INDEX

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PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-2

SECTION I
FUNCTIONAL STUDIES

DISTRIBUTION PRIMARY SECONDARY SPLIT & MINIMUM SYSTEM STUDY

The below exhibit provide the results of special studies used to functionalize and classify PPL Electric's distribution plant.

Distribution plant is functionalized into the following categories:

- Substations
- Poles Towers & Fixtures – Primary and Secondary
- Overhead Lines – Primary and Secondary
- Underground Lines – Primary and Secondary
- Underground Conduits – Primary and Secondary
- Line transformers
- Services
- Meters
- Area Lighting
- Street Lighting

In order to split some accounts between primary and secondary, a primary secondary split study is conducted to sub-functionalize distribution plant between those two voltage categories.

The plant balances for both the primary and secondary system are then classified into demand and customer components based on a "minimum size system" study.

Distribution Plant - Functionalization

Land and Land Rights (Account 360)

Land and Land Rights is functionalized based on the total functionalization of distribution plant.

Structures and Improvements & Substations (Accounts 361 and 362)

The costs associated with Structures and Improvements (361) and Substations (362) are functionalized as primary distribution plant and allocated on a demand basis.

Poles, Towers and Fixtures (Account 364)

Account 364 is segmented into primary and secondary functions based on plant account retirement units. However, there are a few poles and associated attachments that cannot be categorized directly as primary or secondary. For example, there are investments in 40-foot poles that are categorized as "split", which can be assigned to either the primary or secondary function. The assignment for these types of poles is based on the ratio of investment in overhead conductors assigned to the primary and secondary functions. See details regarding the functionalization of Overhead Conductors and Devices (Account 365) for the development of this ratio. The attachments associated with wooden poles are assigned to the primary and secondary functions based on the number of poles assigned to each function. The number of poles used to segment the primary function is doubled to reflect the fact that primary poles require twice the investment in attachments.

The remaining investment in Account 364 (hardware and devices, guys, anchors, etc.) is assigned to the primary and secondary functions based on ratio developed from the steps above.

Overhead Conductors and Devices (Account 365)

Overhead conductors were functionalized between primary and secondary voltages by utilizing length of conductors and the replacement costs of conductors serving primary versus secondary distribution systems. Using PPL Electric's asset management system, the length of conductors carrying primary versus secondary voltage was obtained. For each conductor type, the length of the conductor was multiplied by the replacement cost of that conductor to obtain the total cost of that conductor type. For conductor types that are no longer used, a replacement conductor was identified, and the cost of that replacement conductor was used in the analysis. Using the total costs of all conductors by voltage, the ratio of primary conductors to secondary conductors was calculated.

Underground Conductors and Devices (Account 367)

Similar to Overhead conductors, underground conductors were functionalized between primary and secondary voltages by utilizing length of conductors and the replacement costs of conductors serving primary versus secondary distribution systems.

Underground Conduit (Account 366)

The functionalization of Underground Conduit (Account 366) is based on the

functionalization of underground conductor. Accordingly, the same percentages of primary and secondary was applied to underground conduits.

Line Transformers (Account 368)

The investment in Line Transformers (Account 368) is considered to be a 100% secondary function.

Services (Account 369)

The investment in Services (Account 369) is considered to be a 100% secondary function.

Area Lighting (Account 371)

The investment in area lighting is considered to be a 100% secondary function.

Street Lighting (Account 373)

The investment in street lighting is considered to be a 100% secondary function.

Distribution Plant - Classification Minimum Size System Study

A "minimum size system" study was conducted to determine the demand and customer components of the primary and secondary voltage level distribution plant accounts. The "minimum size" method, which is described in the NARUC Cost Allocation Manual, was used as a guide in the preparation of this study.

The study involved the determination of the current cost of the "minimum size" plant investment (poles, conductors, cables, and line transformers) that is necessary to provide reliable electric service to customers.

Poles, Towers & Fixtures (Account 364)

The Primary and Secondary Analysis for poles described above provided the total cost and total count of primary and secondary poles. This total count of primary poles was multiplied by the embedded cost of a minimum sized primary pole to calculate the minimum system cost of primary poles. This was then compared to the total embedded cost of primary poles to determine the portion of primary poles that is customer related and demand related. A similar analysis was conducted for secondary poles.

Overhead Conductors and Devices (Account 365)

The Primary and Secondary Analysis for overhead conductors described above provided the total cost and total circuit miles of primary and secondary conductors. A hypothetical minimum system replacement cost was calculated by taking the total circuit feet of overhead conductor associated with the primary system and multiplying it by the replacement cost of the minimum sized primary overhead conductor. The minimum system replacement cost was then compared to the total system replacement costs to arrive at the customer related and demand related costs for primary overhead conductors. A similar analysis was conducted for secondary overhead conductors.

Underground Conduit (Account 366)

This account is assigned the same customer/demand ratio as Underground Conductors (Account 367).

Underground Conductors (Account 367)

The Primary and Secondary Analysis for underground conductors described above provided the total cost and total circuit miles of primary and secondary conductors. A hypothetical minimum system replacement cost was calculated by taking the total

circuit feet of underground conductor associated with the primary system and multiplying it by the replacement cost of the minimum sized primary underground conductor. The minimum system replacement cost was then compared to the total system replacement costs to arrive at the customer related and demand related costs for primary underground conductors. A similar analysis was conducted for secondary underground conductors.

Line Transformers (Account 368)

Using PPL Electric's asset management system, the count of line transformer by type (overhead, pad-mounted, sub-surface, etc.) was obtained. For each transformer type, the number of transformers was multiplied by the replacement cost of that transformer type to obtain the total cost associated with that transformer type. For transformer types that are no longer used, a replacement transformer was identified, and the cost of that replacement transformer was used in the analysis. A hypothetical minimum system replacement cost was calculated by multiplying the total count of line transformers by the replacement cost of the minimum sized transformer. The minimum system replacement cost was then compared to the total system replacement costs to arrive at the customer related and demand related costs for line transformers.

Operation & Maintenance Expense

The process of functionalizing distribution operation & maintenance ("O&M") expense begins with the proration of Supervision and Engineering (Accounts 580 and 590) expense to the other distribution O&M accounts based on the ratio of the labor component of each account to the total distribution labor cost. After prorating the Supervision and Engineering expense, the other O&M accounts are functionalized and classified based on the functionalization of the corresponding distribution plant accounts.

The following tables provide details on this process, first showing the split of distribution accounts between primary and secondary and then the development of the minimum system study.

PPL Electric Utilities
Allocated Cost of Service Study
Primary Secondary Sub-Functionalization Study
Pole Analysis

Line No.			
1	**Poles - Account 364**		
2	Primary Cost	$	855,108,408
3	Secondary Cost	$	312,278,958
4	Total Cost	$	1,167,387,366
5	Primary (%)		73%
6	Secondary (%)		27%

PPL Electric Utilities
Allocated Cost of Service Study
Primary Secondary Sub-Functionalization Study
Conductor Analysis

Line No.			
1	**Overhead Conductors - Account 365**		
2	Primary Cost	$	679,057,269
3	Secondary Cost	$	269,635,555
4	Total Cost	$	948,692,824
5	Primary (%)		72%
6	Secondary (%)		28%

7	**Underground Conductors & Conduit - Account 367 & 366**		
8	Primary Cost	$	858,088,751
9	Secondary Cost	$	39,338,181
10	Total Cost	$	897,426,932
11	Primary (%)		96%
12	Secondary (%)		4%

PPL Electric Utilities
Allocated Cost of Service Study
Minimum System Study
Pole Minimum System Analysis

Line No.	Poles - Account 364		
1	Total Pole Cost	$	1,167,387,366
2	Primary Poles	$	855,108,408
3	Primary Poles (# of poles)		558,055
4	Minimum Cost (Cost of 40 foot pole)	$	934
5	Minimum Cost to Provide Primary (line 4 * line 5)	$	521,359,795
6	Customer - Poles (line 6 / line 2)		60.97%
7	Demand - Poles		39.03%
8	Secondary Poles	$	312,278,958
9	Secondary Poles (# of poles)		346,894
10	Minimum Cost (Cost of 35 foot pole)	$	720
11	Minimum Cost to Provide Secondary (line 11 * line 12)	$	249,684,941
12	Customer - Poles (line 13 / line 9)		79.96%
13	Demand - Poles		20.04%

PPL Electric Utilities
Allocated Cost of Service Study
Minimum System Study
Conductor Minimum System Analysis

Line No.			
1	**Overhead Conductors - Account 365**		
2	Total Cost of Overhead Conductors	$	948,692,824
3	Primary Conductor	$	679,057,269
4	Total Circuit Feet of OH Primary Conductors		148,832,142
5	Minimum Conductor Cost Per 100 Feet - OH (1/0 AL + Neutral)	$	206
6	Minimum Cost to Provide Primary (line 4 * line 5)	$	306,415,614
7	Customer - O/H		45.1%
8	Demand - O/H		54.9%
9	Secondary Conductor	$	269,635,555
10	Total Circuit Feet of OH Secondary Conductors		44,308,348
11	Minimum Conductor Cost Per 100 Feet - OH (1/0 TPX)	$	128
12	Minimum Cost to Provide Secondary (line 10 * line 11)	$	56,927,365
13	Customer - O/H		21.1%
14	Demand - O/H		78.9%
15	**Underground Conductors & Conduit - Account 367 & 366**		
16	Total Cost of Underground Conductors	$	897,426,932
17	Primary Conductor	$	858,088,751
18	Total Circuit Feet of UG Primary Conductors		43,108,664
19	Minimum Conductor Cost Per 100 Feet - OH (3-#2 AL XLPE)	$	641
20	Minimum Cost to Provide Primary (line 18 * line 19)	$	276,309,292
21	Customer - U/G		32.2%
22	Demand - U/G		67.8%
23	Secondary Conductor	$	39,338,181
24	Total Circuit Feet of UG Secondary Conductors		4,609,962
25	Minimum Conductor Cost Per 100 Feet - OH (4/0 AL TPX)	$	238
26	Minimum Cost to Provide Secondary (line 24 * line 25)	$	10,958,340
27	Customer - U/G		27.9%
28	Demand - U/G		72.1%

PPL Electric Utilities
Allocated Cost of Service Study
Minimum System Study
Transformer Minimum System Analysis

Line No.	Line Transformer - Account 368		
1	Total Cost	$	2,151,238,508
2	Total Count		670,741
3	Minimum Transformer Size		10 KVA
4	Minimum Transformer Cost (per Transformer)	$	1,191
5	Minimum Transformer Cost (All Transformers)	$	798,900,408
6	Customer		37%
7	Demand		63%

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-2

SECTION II
DEVELOPMENT OF ALLOCATORS FOR PENNSYLCANIA RETAIL CUSTOMERS

The first part of this section provides a listing of all the allocators used in the ACOSS. Details are then provided for the development of the allocation of meter costs, transformers and services. A summary of the methods employed to develop these allocators is provided below.

Meters (Account 370)

A meter study was conducted to develop the meters allocator. Meter weights were developed for each customer class based on the number and type(s) of meters installed for each rate class and the associated costs of each type of meter. The analysis also accounted for the incremental cost associated with transformer rated meters. The total meter cost along with necessary equipment provided an estimate of the relative cost of providing metering service for each rate class. The relative-weight factor was then multiplied by the number of customers in the class to develop the meter allocation factors for each test year.

Services (Account 369)

The service allocator is used to allocate the service-related cost contained in FERC Account 369. The service allocator was developed based on a sample of recent service installations. For each rate class, the length and type of service installed using recent installation data was obtained from the Company. The total cost of service installation for each rate class was calculated by multiplying the length of each service installation by the replacement cost of that service type. A cost per installation was calculated by each class and this information was used to develop a weighting factor for each class. This weighting factor was ultimately used to develop the service allocator for each of the three test years.

Demand Allocators

The non-coincident peak (NCP) demand method was utilized to allocate demand-related distribution system costs. NCP refers to the highest level of demand that an individual class experienced during the year or month. The NCP information was based on the AMI meter reading for each customer class for the historical test year. The historical NCP was divided by the number of customers to calculate the NCP per customer for each class. This value was then multiplied by the forecasted number of customers in

FPFTY to estimate the NCP for FPFTY. For the LP-5 class, which is forecasted to have significant growth in load, NCP per MWh was used to estimate the NCP for FPFTY.

An Average and Excess (A&E) demand allocator was also calculated and is provided for reference within this Exhibit.

Other Allocators

This section also provides summary of other allocators used with the study:

- Customer Counts by Class
- Revenue by Class
- Usage by Class
- Uncollectible Expense by Class
- Customer Deposits by Class
- Late Payments by Class
- System Loss Factors

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending June 30, 2027

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		DEMAND ALLOCATORS										
		NCPs @ Primary										
1	FPFTY	PRI_DEM_FPFTY	NCP @ Primary	7,297,925	3,947,776	95,710	411,368	1,746,651	1,067,014	-	12,068	17,337
		NCPs @ Secondary										
2	FPFTY	SEC_DEM_FPFTY	NCP @ Secondary	6,076,221	3,849,767	93,334	401,156	1,703,288	-	-	11,769	16,906
		NCPs @ Secondary for Services										
			Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
3	FPFTY	SRV_DEM_FPFTY	NCP @ Secondary for Services	6,059,314	3,849,767	93,334	401,156	1,703,288	-	-	11,769	-
		Billing Demand										
4	FPFTY	BILL_KW_FPFTY	KW Billing Determinants	48,977,538	-	-	9,138,797	25,219,929	14,316,117	70,926	231,768	-

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending June 30, 2027

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		CUSTOMER ALLOCATORS										
		Average Customer Count										
5	FPFTY	CUST_FPFTY	No. of Customers	1,503,765	1,300,277	11,564	147,424	39,839	1,237	166	1,477	1,781
		Number of Customers Using Primary System										
6	FPFTY	PRI_CUST_FPFTY	No. of Customers	1,503,599	1,300,277	11,564	147,424	39,839	1,237	-	1,477	1,781
		Number of Customers Using Secondary System										
7	FPFTY	SEC_CUST_FPFTY	No. of Customers	1,502,362	1,300,277	11,564	147,424	39,839	-	-	1,477	1,781
		Allocation of Meter Investments										
8			Meter Costs Per Customer		144	161	230	1,304	11,377	41,467	502	-
9			Weighting Factor		1.00	1.12	1.60	9.07	79.15	288.49	3.50	-
10	FPFTY	METERS_FPFTY	Meters (Wtd Cust)	2,061,903	1,300,277	12,955	236,184	361,520	97,882	47,921	5,164	-
		Allocation of Services										
			Weighting Factor		1	1	1	3	-	-	1	-
11	FPFTY	SERV_FPFTY	Services (Wtd Cust)	1,589,673	1,300,277	11,564	151,922	124,387	-	-	1,522	-
		Gross Write-Offs										
12	FPFTY	GRSWRTOFF_FPFT\	Uncollectibles (Account 904)	33,659,175	30,642,166	103,951	1,261,953	1,415,506	219,686	8,976	6,937	-
		Customer Deposits										
13	FPFTY	DEPOSIT_FPFTY	Customer Deposits	5,933,674	1,792,042	11,255	1,387,352	2,588,203	98,939	-	13,142	42,741
		Meter Reading										
14			Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
15	FPFTY	MTREAD_FPFTY	Customer Count w/o SL/AL	1,501,984	1,300,277	11,564	147,424	39,839	1,237	166	1,477	-
		Direct Assignment of Area Lighting										
16	FPFTY	AREALGT_FPFTY		1	-	-	-	-	-	-	-	1
		Direct Assignment of Street Lighting										
17	FPFTY	STTRLGT_FPFTY		1	-	-	-	-	-	-	-	1
		Customer Charge Billing Determinants										
18	FPFTY	CC_BILLDET_FPFTY		18,045,181	15,603,324	138,767	1,769,083	478,071	14,840	1,993	17,726	21,377

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending June 30, 2027

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		ENERGY ALLOCATORS										
		MWh Sales @ Generation										
19	FPFTY	ENRGYSRC_FPFTY	Energy at Source (line loss adjusted)	45,406,935	15,359,919	249,522	1,998,926	8,900,397	6,355,685	12,425,021	38,132	79,334
		REVENUE ALLOCATORS										
		Late Payment Charge										
20	FPFTY	LT_FEES_FPFTY	Late Payment Charge	15,294,546	11,420,504	83,834	1,362,554	1,784,316	542,187	81,903	19,248	-
		Distribution Revenue										
21	FPFTY	REV_DIST_FPFTY	Late Payment Charge	1,004,890,414	722,241,788	7,972,439	78,763,076	129,185,676	38,982,979	1,980,048	1,306,593	24,457,815
		State Tax Adj Surcharge to Revenue										
22	FPFTY	REV_STAS_FPFTY	State Tax Adj Surcharge	(4,717,995)	(3,453,606)	(41,958)	(327,401)	(567,361)	(190,981)	(39,687)	(5,416)	(91,585)
		Annualization Adjustments to Revenue										
23	FPFTY	REV_ANNL_FPFTY	Annualization Adjustments to Revenue	4,929,729	3,863,271	(91,877)	20,256	890,656	220,882	8,182	(5,137)	23,494
		FUEL ALLOCATORS										
		MWh Sales @ Generation										
24	FPFTY	FUL_ENRGYSRC_FP	Energy at Source (line loss adjusted)	45,406,935	15,359,919	249,522	1,998,926	8,900,397	6,355,685	12,425,021	38,132	79,334
		OTHER ALLOCATORS										
		Rate of Return										
25	FPFTY	ROR_FPFTY			8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%
		Cost of Debt										
26	FPFTY	ROD_FPFTY			2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%
		Cost of Equity										
27	FPFTY	ROE_FPFTY			6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%

Demand Allocators

FPFTY
Demand at Primary and Secondary Voltage (KW)

Rate Class	NCP @ Meter	Measured at	NCP@ Generation	NCP@ Primary	NCP@ Secondary	Served At
RS	3,849,767	Meter	4,159,567	3,947,776	3,849,767	Secondary
RTS	93,334	Meter	100,845	95,710	93,334	Secondary
GS-1	401,156	Meter	433,438	411,368	401,156	Secondary
GS-3	1,703,288	Meter	1,840,356	1,746,651	1,703,288	Secondary
LP-4	1,067,014	Meter	1,124,258	1,067,014		Primary
LP-5	1,932,014	Meter	1,983,838			Transmission
GH-2	11,769	Meter	12,716	12,068	11,769	Secondary
SL/AL	16,906	Meter	18,267	17,337	16,906	Secondary

	Transmission	Primary	Secondary
Loss Factors from Generation	1.02682410	1.05364821	1.08047231
Loss from Primary to Secondary		1.02545831	

Average And Excess Demand Allocators

FPFTY

Rate Class	Energy @ Generation (KWH)	Average Demand @ Generation (KW)	Class Maximum Demand @ Generation (KW)	Class Excess	Average Allocator Component	Excess Allocator Component	Average & Excess Allocator
RS	15,359,918,501	1,753,415	4,159,567	2,406,151	21.40%	19.69%	41.09%
RTS	249,522,147	28,484	100,845	72,361	0.35%	0.59%	0.94%
GS-1	1,998,925,951	228,188	433,438	205,250	2.78%	1.68%	4.46%
GS-3	8,900,396,977	1,016,027	1,840,356	824,329	12.40%	6.75%	19.15%
LP-4	6,355,685,370	725,535	1,124,258	398,723	8.85%	3.26%	12.12%
LP-5	12,425,021,008	1,418,381	1,983,838	565,457	17.31%	4.63%	21.94%
GH-2	38,131,548	4,353	12,716	8,363	0.05%	0.07%	0.12%
SL/AL	79,333,594	9,056	18,267	9,211	0.11%	0.08%	0.19%
Total	45,406,935,096	5,183,440	9,673,284	4,489,844	63.25%	36.75%	100.00%

Meters Allocator

Meter Costs by Rate Class

	Total Costs	Customers	Cost Per Customer	Scaling
RS	185,140,893	1,288,046	143.74	1.00
RTS	1,876,116	11,651	161.03	1.12
GS-1	34,024,939	147,755	230.28	1.60
GS-3	51,205,122	39,257	1,304.35	9.07
LP-4	13,862,147	1,218	11,377.18	79.15
LP-5	6,728,042	162	41,467.13	288.49
GH-2	761,857	1,516	502.46	3.50
SL/AL	-	1,764	0.00	0.00
Total	**293,599,116**	**1,491,370**		

Services Allocator

Estimated Service Costs by Rate Class

	Total Length (ft)	Total Cost ($)	Avg Cost ($/ft per Service)	Scaling
RS	1,087,520	14,062,462	12.93	1.00
RTS				1.00
GS-1	382,776	5,100,631	13.33	1.03
GS-3	161,258	6,510,445	40.37	3.12
LP-4	-	-		0.00
LP-5	-	-		0.00
GH-2	-	-	13.33	1.03
SL/AL	-	-		0.00

Customer Count by Rate Class

Total Customer Count by Rate Class

	FPFTY	Voltage
RS	1,300,277	Secondary
RTS	11,564	Secondary
GS-1	147,424	Secondary
GS-3	39,839	Secondary
LP-4	1,237	Primary
LP-5	166	Transmission
GH-2	1,477	Secondary
SL/AL	1,781	Secondary
Grand Total	1,503,765	
Total	**1,503,765**	

Primary/Secondary Customer Count by Rate Class

	FPFTY
RS	1,300,277
RTS	11,564
GS-1	147,424
GS-3	39,839
LP-4	1,237
LP-5	-
GH-2	1,477
SL/AL	1,781
Total	**1,503,599**

Secondary Customer Count by Rate Class

	FPFTY
RS	1,300,277
RTS	11,564
GS-1	147,424
GS-3	39,839
LP-4	-
LP-5	-
GH-2	1,477
SL/AL	1,781
Total	**1,502,362**

Annual Revenue ($) By Rate Code

	FPFTY	
Rate Code	**Unadjusted Revenue ($)**	**Annualization Adjustments**
RS	723,522,983	3,863,271
RTS	7,210,947	(91,877)
GS-1	77,988,150	20,256
GS-3	126,302,233	890,656
LP-4	40,702,597	220,882
LP-5	1,892,576	8,182
LPEP	-	-
GH-2	1,351,205	(5,137)
SL/AL	24,741,294	23,494
Total	**$1,003,711,985**	**$4,929,729**

Distribution Revenue By Rate Class

Rate Code	FPFTY (w/ Riders)	FPFTY (Rider)	FPFTY
RS	762,996,323	40,754,535	722,241,788
RTS	8,448,674	476,235	7,972,439
GS-1	84,595,764	5,832,688	78,763,076
GS-3	133,293,534	4,107,858	129,185,676
LP-4	40,988,303	2,005,324	38,982,979
LP-5	1,959,078	(20,970)	1,980,048
GH-2	1,373,487	66,894	1,306,593
SL/AL	24,698,899	241,084	24,457,815
Total	**1,058,354,062**	**53,463,648**	**1,004,890,414**

Annual Sales (MWh) By Rate Class

Rate Code	FPFTY	Voltage Level	Loss Factor Adjustment	FPFTY Annualized Sales @ Generation (MWh) By Rate Class
RS	14,215,930	Secondary	1.08	15,359,919
RTS	230,938	Secondary	1.08	249,522
GS-1	1,850,048	Secondary	1.08	1,998,926
GS-3	8,237,506	Secondary	1.08	8,900,397
LP-4	6,032,075	Primary	1.05	6,355,685
LP-5	12,100,438	Transmission	1.03	12,425,021
GH-2	35,292	Secondary	1.08	38,132
SL/AL	73,425	Secondary	1.08	79,334
Total	**42,775,651**			**45,406,935**

Uncollectibles (Account 904) By Rate Class

Rate Code	FPFTY
RS	30,642,166
RTS	103,951
GS-1	1,261,953
GS-3	1,415,506
LP-4	219,686
LP-5	8,976
GH-2	6,937
SL/AL	-
Total	**33,659,175**

Customer Deposits By Rate Class

Rate Code	FPFTY
GH-2	13,142
GS-1	1,387,352
GS-3	2,588,203
LP-4	98,939
LP-5	-
RS	1,792,042
RTS	11,255
SL/AL	42,741
Total	**5,933,674**

Late Payments By Rate Class

Rate Code	FPFTY
GH-2	19,248
GS-1	1,362,554
GS-3	1,784,316
LP-4	542,187
LP-5	81,903
RS	11,420,504
RTS	83,834
SL/AL	-
Total	**15,294,546**

System Loss Factors

VOLTAGE LEVEL	LOSS FACTOR
SECONDARY	1.08047231
PRIMARY	1.05364821
TRANSMISSION	1.02682410
Loss from Primary to Secondary	1.02545831

Electric Pa. P.U.C. No. 202

PPL Electric Utilities Corporation

GENERAL TARIFF

RULES AND RATE SCHEDULES
FOR ELECTRIC SERVICE

In the territory listed on pages 4, 4A and 4B
and in the adjacent territory served.

ISSUED: September 30, 2025

EFFECTIVE: December 1, 2025

CHRISTINE M. MARTIN, PRESIDENT
827 Hausman Road
Allentown, PA 18104

NOTICE

PPL Electric Utilities Corporation

RESERVED

PPL Electric Utilities Corporation

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PPL Electric Utilities Corporation

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PPL Electric Utilities Corporation

TERRITORY COVERED BY THIS TARIFF

BERKS COUNTY
Boroughs of Morgantown, New Morgan, Robesonia, Shillington, Sinking Spring, Wernersville, West Lawn, Womelsdorf, Wyomissing, and Wyomissing Hills.
Townships of Caernarvon, Cumru, Heidelberg, Lower Heidelberg, South Heidelberg, and Spring.

BUCKS COUNTY
Boroughs of Richlandtown, Sellersville, Silverdale, Telford, and Turmbauersville.
Townships of East Rockhill, Haycock, Hilltown, Milford, Richland, Springfield, and West Rockhill.

CARBON COUNTY
Boroughs of Beaver Meadows, Bowmanstown, East Side, Jim Thorpe, Lansford, Nesquehoning, Palmerton, Parryville, Summit Hill, and Weissport.
Townships of Banks, East Penn, Franklin, Kidder, Lausanne, Lehigh, Lower Towamensing, Mahoning, Packer, Penn Forest, and Towamensing.

CHESTER COUNTY
Boroughs of Atglen, Elverson, and Honey Brook.
Townships of Honey Brook, West Nantmeal, and West Sadsbury.

CLINTON COUNTY
City of Lock Haven.
Boroughs of Avis, Flemington, Loganton, Mill Hall, Renovo, and South Renovo.
Townships of Allison, Bald Eagle, Castanea, Chapman, Colebrook, Crawford, Dunnstable, Gallagher, Greene, Grugan, Logan, Noyes, Pine Creek, Wayne, and Woodward.

COLUMBIA COUNTY
Town of Bloomsburg.
Boroughs of Ashland, Benton, Berwick, Briar Creek, Centralia, Millville, Orangeville, and Stillwater.
Townships of Beaver, Benton, Briar Creek, Catawissa, Cleveland, Conyngham, Fishing Creek, Franklin, Greenwood, Hemlock, Jackson, Locust, Madison, Main, Mifflin, Montour, Mount Pleasant, North Centre, Orange, Pine, Roaring Creek, Scott, South Centre, and Sugarloaf.

CUMBERLAND COUNTY
Boroughs of Camp Hill, Carlisle, Lemoyne, Mechanicsburg, New Cumberland, Newville, Shiremanstown, West Fairview, and Wormleysburg.
Townships of Dickinson, East Pennsboro, Hampden, Lower Allen, Middlesex, Monroe, North Middleton, North Newton, Penn, Silver Spring, South Middleton, South Newton, Upper Allen, and West Pennsboro.

DAUPHIN COUNTY
City of Harrisburg.
Boroughs of Berrysburg, Dauphin, Elizabethville, Gratz, Halifax, Highspire, Hummelstown, Lykens, Millersburg, Paxtang, Penbrook, Pillow, Steelton, and Williamstown.
Townships of Derry, East Hanover, Halifax, Jackson,Jefferson, Lower Paxton, Lower Swatara, Lykens, Middle Paxton, Mifflin, Reed, Rush, South Hanover, Susquehanna, Swatara, Upper Paxton, Washington, Wayne, West Hanover, Wiconisco, and Williams.

JUNIATA COUNTY
Boroughs of Mifflin, Mifflintown, Port Royal, and Thompsontown
Townships of Delaware, Fayette, Fermanagh, Greenwood, Milford, Monroe, Susquehanna, Turbett, and Walker.

LACKAWANNA COUNTY
Cities of Carbondale and Scranton.
Boroughs of Archbald, Blakely (part), Clarks Green, Clarks Summit, Dalton, Dickson City, Dunmore, Jermyn, Jessup, Mayfield, Moosic, Moscow, Old Forge, Olyphant (part), Taylor, Throop, and Vandling.
Townships of Abington, Benton, Carbondale, Clifton, Covington, Elmhurst, Fell, Glenburn, Greenfield, Jefferson, La Plume, Lehigh, Madison, Newton, North Abington, Ransom, Roaring Brook, Scott, South Abington, Spring Brook, and West Abington.

LANCASTER COUNTY
City of Lancaster.
Boroughs of Adamstown, (part), Akron, Christiana, Columbia, Denver, East Petersburg, Elizabethtown, Ephrata (part), Lititz, Manheim, Marietta, Millersville, Mount Joy, Mountville, New Holland, Quarryville, Strasburg, and Terre Hill.
Townships of Bart, Brecknock, Caernarvon, Clay, Colerain, Conestoga, Conoy, Drumore, Earl, East Cocalico, East Donegal, East Drumore, East Earl, East Hempfield, East Lampeter, Eden, Elizabeth, Ephrata, Fulton, Lancaster, Leacock, Little Britain, Manheim, Manor, Martick, Mount Joy, Paradise, Penn, Pequea, Providence, Rapho, Sadsbury, Salisbury, Strasburg, Upper Leacock, Warwick, West Cocalico, West Donegal, West Earl, West Hempfield, and West Lampeter.

LEBANON COUNTY
Borough of Richland.
Townships of Heidelberg and Millcreek.

LEHIGH COUNTY
Cities of Allentown and Bethlehem.
Boroughs of Alburtis, Catasauqua, Coopersburg, Coplay, Emmaus, Fountain Hill, Macungie, and Slatington.
Townships of Hanover, Heidelberg, Lower Macungie, Lower Milford, Lowhill, North Whitehall, Salisbury, South Whitehall, Upper Macungie, Upper Milford, Upper Saucon, Washington, and Whitehall.

LUZERNE COUNTY
Cities of Hazleton, Pittston, and Wilkes-Barre.
Boroughs of Ashley, Avoca, Bear Creek Village, Conyngham, Dupont, Duryea, Exeter, Freeland, Hughestown, Jeddo, Laflin, Laurel Run, Nescopeck, Nuangola, Penn Lake Park, West Hazleton, West Pittston, White Haven, and Yatesville.
Townships of Bear Creek, Black Creek, Buck, Butler, Dennison, Dorrance, Exeter, Fairview, Foster, Hanover, Hazle, Hollenbach, Jenkins, Nescopeck, Pittston, Plains, Rice, Salem, Slocum, Sugarloaf, Wilkes-Barre, and Wright.

PPL Electric Utilities Corporation

TERRITORY COVERED BY THIS TARIFF (CONTINUED)

LYCOMING COUNTY
City of Williamsport.
Boroughs of Duboistown, Hughesville, Jersey Shore, Montgomery, Montoursville, Muncy, Picture Rocks, Salladasburg, and South Williamsport.
Townships of Anthony, Armstrong, Bastress, Brady, Clinton, Eldred, Fairfield, Franklin, Hepburn, Jordan, Limestone, Loyalsock, Lycoming, Mifflin, Mill Creek, Moreland, Muncy, Muncy Creek, Nippenose, Old Lycoming, Penn, Piatt, Porter, Shrewbury, Susquehanna, Upper Fairfield, Washington, Watson, Wolf, and Woodward.

MONROE COUNTY
Boroughs of East Stroudsburg (part), Mount Pocono, and Stroudsburg (part).
Townships of Barrett, Chestnuthill, Coolbaugh, Eldred, Jackson, Paradise, Pocono, Polk, Price, Smithfield, Stroud, Tobyhanna, and Tunkhannock.

MONTGOMERY COUNTY
Boroughs of East Greenville, Pennsburg, Red Hill, Souderton, and Telford.
Townships of Franconia, Hatfield, and Upper Hanover.

MONTOUR COUNTY
Boroughs of Danville and Washingtonville. Townships of Anthony, Cooper, Derry, Liberty, Limestone, Mahoning, Mayberry, Valley and West Hemlock.

NORTHAMPTON COUNTY
City of Bethlehem.
Boroughs of Freemansburg, Hellertown, Nazareth (part), North Catasauqua, Northampton, Pen Argyl (part), Stockerton, Tatamy, and Walnutport.
Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Hanover, Lehigh, Lower Mount Bethel, Lower Nazareth, Lower Saucon, Moore, Palmer, Plainfield, Upper Nazareth, Washington, and Williams.

NORTHUMBERLAND COUNTY
Cities of Shamokin and Sunbury.
Boroughs of Herndon, Kulpmont, Marion Heights, McEwensvillle, Milton, Mount Carmel, Northumberland, Riverside, Snydertown, and Turbotville.
Townships of Coal, Delaware, East Cameron, East Chillisquaque, Jackson, Jordon, Lewis, Little Mahanoy, Lower Augusta, Lower Mahanoy, Mount Carmel, Point, Ralpho, Rockefeller, Rush, Shamokin, Turbot, Upper Augusta, Upper Mahanoy, Washington, West Cameron, West Chillisquaque, and Zerbe.

PERRY COUNTY
Boroughs of New Bloomfield, Landisburg, Liverpool, Marysville, Millerstown, New Buffalo, and Newport.
Townships of Buffalo, Carroll, Centre, Greenwood, Howe, Juniata, Liverpool, Miller, Northeast Madison, Oliver, Penn, Rye, Saville, Southwest Madison, Spring, Tuscarora, Tyrone, Watts, and Wheatfield.

PIKE COUNTY
Townships of Blooming Grove, Greene, Lackawaxen, Palmyra, Porter, and Shohola.

SCHUYLKILL COUNTY
City of Pottsville.
Boroughs of Ashland, Auburn, Coaldale, Cressona, Deer Lake, Frackville, Gilberton, Girardville, Gordon, Landingville, Mahanoy City, McAdoo, Mechanicsville, Middleport, Minersville, Mount Carbon, New Philadelphia, New Ringgold, Orwigsburg, Palo Alto, Pine Grove, Port Carbon, Port Clinton, Ringtown, Shenandoah, Tamaqua, Tower City, and Tremont.
Townships of Barry, Blythe, Branch, Butler, Cass, Delano, East Brunswick, East Norwegian, East Union, Eldred, Foster, Frailey, Hegins, Hubley, Kline, Mahanoy, New Castle, North Manheim, North Union, Norwegian, Pine Grove, Porter, Reilly, Rush, Ryan, Schuylkill, South Manheim, Tremont, Union, Upper Mahantongo, Walker, Washington, Wayne, West Brunswick, West Mahanoy, and West Penn.

SNYDER COUNTY
Boroughs of Beavertown, Freeburg, McClure, Middleburg, Selinsgrove, and Shamokin Dam.
Townships of Adams, Beaver, Centre, Chapman, Franklin, Jackson, Middlecreek, Monroe, Penn, Perry, Spring, Union, Washington, West Beaver, and West Perry.

SUSQUEHANNA COUNTY
Boroughs of Forest City and Union Dale. Townships of Clifford and Herrick.

UNION COUNTY
Boroughs of Hartleton and New Berlin.
Townships of Gregg, Hartley, Kelly, Lewis, Limestone, Union, West Buffalo and White Deer.

PPL Electric Utilities Corporation

TERRITORY COVERED BY THIS TARIFF (CONTINUED)

WAYNE COUNTY
Boroughs of Bethany, Hawley, Honesdale, Prompton, and Waymart.
Townships of Berlin, Canaan, Cherry Ridge, Clinton, Damascus, Dreher, Dyberry, Lake, Lebanon, Lehigh, Mount Pleasant, Oregon, Palmyra, Paupack, Salem, South Canaan, Sterling, and Texas.

WYOMING COUNTY
Borough of Factoryville.
Townships of Clinton, Nicholson, Overfield, and Tunkhannock.

YORK COUNTY
Boroughs of East Prospect and Wrightsville. Townships of Fairview, Hellam and Lower Windsor.

DEFINITIONS

The following words and terms, when used in this Tariff, have the following meanings:

Alternate Service – An alternative source of electric service furnished by the Company to a premises.

Alternative Energy Credits (AECs) – A tradable instrument that is used to establish, verify, and monitor compliance with this act. A unit of credit shall equal one megawatt hour of electricity from an alternative energy source. The alternative energy credit shall remain the property of the alternative energy system until the alternative energy credit is voluntarily transferred by the alternative energy system. (Def. amended July 17, 2007, P.L. 114, No. 35)

Alternative Energy Portfolio Standards - Standards establishing that a certain amount of energy sold from alternative energy sources is included as part of the sources of electric generation by electric utilities within this Commonwealth.

Application for Service - An application submitted by an applicant requesting the Company to extend and provide electric service. This term is distinct from an Interconnection Application.

Back-up Contract Demand - Maximum amount of Back-up Power to be supplied by the Company specified in the Stand-by Service Contract.

Back-up Power - Electric energy and capacity supplied by the Company to replace the energy and capacity ordinarily generated by the Customers on-site generation which is not available during an unscheduled outage.

CIAC – Contribution in Aid of Construction.

Commission – Pennsylvania Public Utility Commission

Company – PPL Electric Utilities Corporation

Company Facilities - Electric facilities owned and operated by the Company.

Contractor Costs – Costs incurred by a contractor as part of a line extension or relocation of facilities.

Contribution in Aid of Construction - A nonrefundable donation or contribution in cash or properties from an individual, governmental agency, or other entity for construction or property-addition purposes.

Customer Charge - The basic service charge to partially cover costs for billing, meter reading, equipment, and service line maintenance.

Customer-generator - A nonutility owner or operator of a net metered distributed generation system with a nameplate capacity of not greater than 50 kilowatts if installed at a residential service or not larger than 3,000 kilowatts at other customer service locations, except for customers whose systems are above three megawatts and up to five megawatts who make their

DEFINITIONS (CONTINUED)

systems available to operate in parallel with the electric utility during grid emergencies as defined by the regional transmission organization or where a microgrid is in place for the primary or secondary purpose of maintaining critical infrastructure ,such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities, provided that technical rules for operating generators interconnected with facilities of an electric distribution company, electric cooperative or municipal electric system have been promulgated by the Institute of Electrical and Electronic Engineers and the Pennsylvania Public Utility Commission.

Default Service Provider - An electric distribution company within its certified service territory or an alternative supplier approved by the commission that provides generation service to retail electric customers who:

(1) contract for electric power, including energy and capacity, and the chosen electric generation supplier does not supply the service; or
(2) do not choose an alternative electric generation supplier.

Default Service – Electric generation supply service provided pursuant to a default service program to a retail electric customer not receiving service from an EGS.

Delivery Service - Service that includes the Distribution component of the applicable rate schedule (including all tariff riders and surcharges).

Development Area - Areas being developed for new construction of residential, commercial, or industrial buildings.

Direct Costs - Equal to the estimated contractor costs, estimated direct labor and estimated material costs, less an amount equal to any estimated maintenance expense avoided as a result of the relocation.

Distribution Charge (Delivery) - Part of the basic service charges on every customer's bill for delivering electricity from the electric distribution company to your home or business. The distribution charge is regulated by the Public Utility Commission. This charge will vary according to how much electricity you use.

Distribution Line Facilities - Company-owned facilities associated with the distribution line that are located upstream of the service line.

Distribution Service - The delivery of electricity to your home or business. This includes local wires, transformers, substations and other equipment used to deliver electricity to end-use consumers from the high-voltage transmission lines.

DEFINITIONS (CONTINUED)

Distribution System – The portion of the of an electric system that is dedicated to delivering electric energy to an end-user. For purposes of this tariff, the distribution system includes all lines energized at voltages less than the nominal 69,000 volts and excludes service extensions and lines energized at voltages of the nominal 69,000 volts or higher. However, this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable, to:

(1) provide safe, reliable, and adequate retail electric service to customer taking service at voltages of 69,000 volts and above; and
(2) provide just and reasonable and non-discriminatory distribution and transmission rates, terms, and conditions of service to such customers.

Dwelling – A living space consisting of at least permanent provisions for shelter, dining, sleeping, and cooking, with provisions for permanent electric, water, and sanitation services.

EDC – Electric Distribution Company

EGS – Electric Generation Supplier

Electric Distribution Company - The public utility providing facilities for the jurisdictional transmission and distribution of electricity to retail customers, except building or facility owners or operators that manage the internal distribution system serving the building or facility and that supply electric power and other related electric power services to occupants of the building or facility.

Electric Generation Supplier - A person or corporation, generator, broker, marketer, aggregator or any other entity licensed by the PUC that sells electricity to customers, using the transmission or distribution facilities of EDC.

Extraordinary Storms - An item that exceeds five percent (5%) of a utility's annual net income. The Company will consider storm damage expense exceeding 5% of the its annual distribution net income as extraordinary for SDER recovery purposes.

Fully Allocated Costs – Costs incurred by the Company, including overhead, that are allocated entirely to the customer at issue, except as may be further provided in this tariff.

GSC – Generation Service Charge

ICAP – Installed Capacity

Installed Capacity - The summer net capability of a generating unit as determined in accordance with PJM manual M-21, Rules and Procedures for Determination of Generation Capability and within the capacity interconnection right limits of the bus to which it is connected.

Interconnection Application - An application submitted by an interconnection applicant seeking to interconnect an alternative energy source with the Company's distribution system.

DEFINITIONS (CONTINUED)

Large C&I – Large Commercial and Industrial. Except as may be further defined in this tariff, Large C&I consists of Rate Schedules LP-4 and LP-5.

Legal Rate of Interest – An interest rate of six (6) percent per annum, or the interest rate defined by 41 P.S. § 202 or its successor.

Line Extension - Any construction of Company-owned electrical facilities and equipment beyond the existing distribution system that are needed to serve a new electric service applicant, including, but not limited to, transformers, and transformer devices.

Line Extension Guarantee - The required amount of distribution revenue that an electric service applicant must guarantee for the Company to construct a line extension, as determined under Rule 3 of the Tariff.

Locational Marginal Price (LMP) - The marginal price for energy at the location where the energy is delivered or received. LMP is a pricing approach that addresses transmission system congestion and loss costs, as well as energy costs.

Maintenance Power - Electric energy and capacity supplied by an electric utility during scheduled outages of the Customer's on-site generation.

Maximum Registered Peak Load - A customer's net demand contribution impact to the Company's default service procurement activity, as determined upon the net power flow from or into the Company's distribution or transmission system. The maximum registered peak load used to assign customers to their applicable rate schedule will be the customer's highest maximum registered peak load (kW) in the most recent 12-month period ending September 30. For new customers without a 12-month billing history, the maximum registered peak load shall be based on the Company's estimate using factors such as, but not limited to, similarly equipped buildings and similarly utilized buildings and square footage. As related to customer-generators, this estimate shall also be inclusive of the nameplate capacity of the generation system.

Multi-tenancy Commercial Building – Any structure which contains or houses three or more separate and distinct residential or commercial units.

MW – Megawatts

Net Energy Output - The difference in energy between the Wholesale Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.

Net Service – The provision of service to a Wholesale Generation Facility under Rule 11.

Non-bypassable – Applicable to the rate schedules without exception.

DEFINITIONS (CONTINUED)

Non-Profit Ambulance Service - A separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.

Non-Profit Rescue Squad - A separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.

Non-Profit Senior Citizen Center - A separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.

Non-Residential Customer – A customer receiving service under a Small C&I or Large C&I rate schedule.

On-Peak Months – For purposes of Rule 6, the months of December through February and June through September.

Off-Peak Months – For purposes of Rule 6, the months of March, April, May, October, and November.

Pennsylvania Public Utility Commission – The state agency that provides oversight, policy guidance, and direction to public utilities in Pennsylvania.

PJM Reliability Pricing Model - PJM's capacity market design that includes a series of auctions to satisfy the reliability requirements of the region PJM serves for a delivery year.

Point of Delivery – The point designated by the Company where Company’s service conductors are connected to customer’s service entrance conductors, terminals, or bus.

PPL Electric – PPL Electric Utilities Corporation

Price-to-Compare - A line item that appears on a retail customer’s monthly bill for default service. The PTC is equal to the sum of all unbundled generation and transmission related charges to a default service customer for that month of service.

Primary Voltage – Voltage greater than 600 volts.

Prime Rate of Interest – The prime rate for commercial borrowing.

DEFINITIONS (CONTINUED)

PTC – Price-to-Compare

PUC – Pennsylvania Public Utility Commission

QF – Qualifying Facility

Qualifying Facility - A cogeneration facility or a small power production facility which meets the criteria contained in 18 CFR Part 292 (relating to regulations under sections 201 and 210 of the Public Utility Regulatory Policies Act of 1978 with regard to small power producers and cogenerators).

Residential – Customers served under Rate Schedule RS.

REMSI – Rules for Electric Metering and Service Installations

RPM – Reliability Pricing Model

Secondary Voltage – Voltage of 600 volts or less.

Service extension - The extension of the Company's service line and associated facilities downstream from the distribution line to provide service to the customer.

Service Extension Facilities – Company-owned facilities that are located downstream of the distribution line, including the service line, and meter.

Small C&I – Small Commercial and Industrial. Except as may be further defined in this tariff, Small C&I consists or Rate Schedules GS-1, GS-3, BL,SA, SM (R), SHS, SLE, and SE.

Speculative - When, in the Company's opinion, there is doubt as to the initial or continued use of the new facilities by the customer. This may include, but is not limited to separate points of delivery, and service at locations which are relatively inaccessible or remote, or where the customer has less investment than is required by the Company to supply service.

Standby Service Contract - Signed agreement between the customer and the Company that specifies the contractual demand levels for Supplementary Service, Back-Up Service, and Maintenance Service.

Station Power - Energy used for operating the electric equipment on the site of a Wholesale Generation Facility located in the PJM control area or for the heating, lighting, air-conditioning and office equipment needs of buildings on the site of such a Wholesale Generation Facility, which are used solely in the operation, maintenance, or repair of the facility. Station Power does not include any energy used to power synchronous condensers, used for pumping at a pumped storage facility, for restoration-related or black start service or to facilities unrelated to the operation of the Wholesale Generation Facility including, but not limited to buildings or structures on the site of such a Wholesale Generation Facility that are metered separately and served directly from the Company's distribution system.

DEFINITIONS (CONTINUED)

Supplementary Contract Demand - Maximum amount of Supplementary Power to be supplied by the Company specified in the Stand-by Service Contract.

Supplementary Power - Electric energy and capacity supplied by the Company and regularly used in addition to the energy and capacity supplied by the Customer's on-site generation.

Total Contract Demand – The sum of Supplementary Contract Demand and Back-up Contract Demand.

Tenant - An occupant of a multi-tenancy commercial building or parcel where it is expected that tenure shall be for a year or more. For the purpose of this rule, the term multi-tenancy commercial building shall include any structure which contains or houses 3 or more separate and distinct residential or commercial units.

Transmission System - The portion of the electric system that is dedicated to transmitting electric energy. For purposes of this tariff, the transmission system includes all service extensions and lines energized at voltages of nominal 69,000 or higher and excludes all lines energized at voltages less than the nominal 69,000 volts. However, this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable, to: (1) provide safe, reliable, and adequate retail electric service to customers taking service at voltages of 69,000 volts and above; and (2) provide just and reasonable and non-discriminatory distribution and transmission rates, terms, and conditions of service to such customers.

TSC – Transmission Service Charge

Virtual Meter Aggregation - The combination of readings and billing for all meters regardless of rate class on properties owned or leased and operated by a customer-generator by means of the EDC's billing process, rather than through physical rewiring of the customer-generator's property for a physical, single point of contact. Virtual meter aggregation on properties owned or leased and operated by the same customer-generator and located within 2 miles of the boundaries of the customer-generator's property and within a single EDC's service territory shall be eligible for net metering. Service locations to be aggregated must be EDC service location accounts, held by the same individual or legal entity, receiving retail electric service from the same EDC and have measurable electric load independent of the alternative energy system. To be independent of the alternative energy system, the electric load must have a purpose other than to support the operation, maintenance or administration of the alternative energy system.

Volunteer Fire Company - A separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.

DEFINITIONS (CONTINUED)

Wholesale Generation Facility - Such equipment owned by a single corporate entity, (a) which is located at a single contiguous site; (b) which is exclusively used to produce electric energy that will be sold at wholesale; (c) which is owned and/or operated by a qualified member of PJM as defined in the PJM Operating Agreement; (d) the Net Energy Output of which is reported on an hourly basis to PJM; and (e) which is interconnected to the Company's facilities. The Company shall have the sole and exclusive right to determine if any particular equipment qualifies as a Wholesale Generation Facility and if the operating characteristics and/or circumstances relating to such equipment are different then described in this definition.

RULES FOR ELECTRIC SERVICE
RULE 1 - ELECTRIC SERVICE TARIFF

A. FILING AND INSPECTION

A copy of this tariff containing rules and rate schedules for all electric service supplied by the Company in the territory covered by this tariff is on file with the Commission. A copy is available upon request consistent with the Commission's regulations. This tariff may be revised, amended, supplemented or otherwise changed from time-to-time in accordance with the Commission's regulations.

B. SUPPLY OF ELECTRIC SERVICE

The supply of electric service includes distribution service and also may include default service.

(1) Default Service

The supply of default service referred to in these rules, rate schedules and in contracts with customers means the readiness and ability of the Company to provide electric capacity, energy, and/or transmission service to:

(a) customers who do not have the opportunity to purchase electric generation supply service from their choice of EGSs;

(b) customers who have the opportunity to purchase electric generation supply service from their choice of EGSs, but do not choose an EGS and continue to purchase default service from the Company, operating as the electric distribution company and default service provider as provided in Section 2807 (E) (3) of the Customer Choice Act;

(c) customers who contract with an EGS for electric generation supply service but who do not receive delivery of such electric generation supply service; and

(d) customers who choose an EGS for electric generation supply service and subsequently purchase default service from the Company, operating as the electric distribution company and default service provider as provided for in Section 2807 (E) (3) of the Customer Choice Act.

Under (c) and (d) above, the Company will provide default service to returning customers pursuant to the Rate Schedule, applicable riders, and agreements under which the customer previously was served, and such service shall not be considered a new application for service for purposes of Rate Schedule applicability.

(2) Distribution Service

The supply of distribution service referred to in these rules, rate schedules, riders, and in contracts with customers means the readiness and ability of the Company to provide distribution of electric capacity and energy at the point of delivery sufficient to meet the needs of all customers on the Company's system.

RULE 1 – ELECTRIC SERVICE TARIFF (CONTINUED)

C. RESPONSIBILITY

Every Company employee is responsible for applying the provisions of this tariff without unlawful preference or advantage to any customer. No Company employee is authorized to modify any provision of this tariff or to bind the Company by any promise or statement contrary thereto. No promise of any Company employee is binding unless made in writing over the signature of a duly authorized representative of the Company. The failure by the Company to enforce any of the provisions of this tariff, or standard practices thereunder, shall not be deemed a waiver of the Company's rights to do so.

RULES FOR ELECTRIC SERVICE

RULE 2 – REQUIREMENTS FOR SERVICE

A. SERVICE BY APPLICATION

The Company may connect service upon request of the applicant. The applicant shall provide notification to the Company of the date that they want service to commence or the date that use of service has already begun. The applicant shall provide information necessary, as determined by the Company, for the Company to properly supply service and apply the provisions of this tariff.

B. CONTRACTS FOR SERVICE

(1) Non-residential applicants for electric service may be required to sign a contract specifying the intended use of service, the applicable rate schedule and other service conditions. A contract between Company and customer is valid only when accepted in writing by a duly authorized Company representative. The customer shall abide by the terms and conditions of the contract and the provisions of this tariff.

(2) Contracts for service are for an initial term of one year except as otherwise specifically provided in this tariff or the contracts for service.

(3) Acceptance or use of service is deemed a request for the supply of such service and constitutes a contract to pay for the service under these rules and the applicable rate schedule. The receipt of electric service makes the receiver a customer of the Company.

(4) Contracts with the Commonwealth of Pennsylvania for service that have an initial contract term extending beyond the end of the current fiscal period for which the Commonwealth may contract, shall specify an initial contract term to the end of said fiscal period with provision for renewal for subsequent full fiscal periods. Contracts for a new installation shall include a provision that should service be discontinued before the end of the initial term specified in the rate schedule, then the Commonwealth shall pay Company's estimated expense due to such discontinuance.

C. SELECTION OF RATE SCHEDULES

(1) When more than one rate schedule is applicable to the service rendered, Company will apply the rate schedule that is most advantageous to the customer, based on customer's advice to Company regarding customer's service conditions.

(2) When customer's requirements change permanently and another rate schedule becomes more advantageous but requires the execution of a contract, Company will, after receiving notice of change in service conditions from the customer, recommend a new contract under the more advantageous rate schedule for an initial term consistent with the provisions of that rate schedule.

RULE 2 – REQUIREMENTS FOR SERVICE (CONTINUED)

(3) When, for any reason, a contract is entered into with a customer on a rate schedule not applicable to the service, Company will transfer the service to the rate schedule applicable for the relevant billing periods, and notify the customer of the adjusted charges for service already supplied.

D. SECURITY DEPOSITS

(1) The Company may require deposits or guarantees satisfactory to the Company as security for the payment of bills for service to be provided by the Company before it commences or continues to supply service. The need for a deposit or guarantee is based on the credit and other risks of the applicant or customer. For residential service, a guarantee may be provided by a third-party guarantor consistent with the Commission's regulations.

(2) The amount of deposit shall not exceed Company's estimate of the average bill for service provided by the Company for one-sixth of the estimated annual bill, with a minimum of $5.00. For residential customers, the interest rate on security deposits will be computed at the simple annual interest rate determined by the Secretary of Revenue for interest on the underpayment of tax under Section 806 of the Act of April 19, 1929 (P.L. 343, No. 176), known as The Fiscal Code. For all other customers, the interest rate will be the average of 1-year Treasury Bills for September, October, and November of the previous calendar year. Interest ceases upon refund of deposit or upon discontinuance or termination of service, whichever occurs first.

(3) Deposits, plus accrued interest, may be held until a timely payment history is established, and will be refunded to a residential customer under the following conditions:

(a) When a customer establishes credit;
(b) When a customer substitutes third-party guarantor (up to the limits of the guarantee);
(c) When a customer is not currently delinquent and has made on time and in full payments for service provided by the Company for 12 consecutive months; or
(d) When a customer is confirmed to be eligible for a customer assistance program.

(4) Deposits, plus accrued interest, will be applied to the outstanding balance on the customer's account for service provided by the Company upon termination or discontinuance of service with any remaining deposit refunded to the customer.

(5) In the event of a termination of service of a customer who has used a third-party guarantor to establish credit, the Company may transfer to the third-party guarantor's account any portion of the unpaid balance of the customer for service provided by the Company.

RULE 2 – REQUIREMENTS FOR SERVICE (CONTINUED)

E. RIGHT-OF-WAY (ROW)

(1) The customer (or property owner) shall provide, without charge to the Company, ROW and access across property owned or controlled by customer (or property owner) and locations and housings which are suitable in the opinion of Company for the construction, reconstruction, maintenance or operation of Company's overhead and underground distribution facilities. Suitable rights and ROW includes, but is not limited to, the right of ingress and egress to and from the electric facilities for any of the purposes aforesaid; and also the right to trim, cut or remove trees, underbrush and other obstructions which in the judgment of Company, may at any time interfere with the construction, reconstruction, maintenance or operation of the electric facilities, and in connection therewith, the right to treat with herbicides approved for the removal and control of trees, brush and under growth.

(2) When restoration of service to the premises is not possible due to an obstruction, the customer, or the owner of the property on which the obstruction is situated is responsible for removing the obstruction.

(3) The Company shall also have all of the aforesaid rights related to its provision of underground service to a customer/property owner, even if Company does not require the customer/property owner to execute a formal ROW document.

F. ACCESS

Company employees, agents, and contractors shall have access to customer's premises, without charge, for the purpose of inspecting installations, installing meters, reading, testing, removing, replacing or otherwise maintaining or disposing of any Company property.

G. CUSTOMER'S INSTALLATION

The customer's service facilities shall be installed and maintained in accordance with Company's REMSI. In residential and commercial complexes and multiple occupancy buildings, the owner is responsible for all service entrance facilities including individual service wiring where separate metering for each tenant is required by the Company. Company is not responsible for customer's wiring or equipment. Company is willing to assist customer with advice on wiring and equipment without incurring responsibility for said wiring and equipment. Company may refuse to commence or continue service when, in Company's opinion, customer's installation is not in proper operating condition, safe, in compliance with applicable building codes, or does not conform to this tariff.

RULES FOR ELECTRIC SERVICE
RULE 3 – EXTENSION OF SERVICE

A. GENERAL PROVISIONS

(1) The Company constructs line extensions and service extensions from the nearest suitable and available distribution line to supply new customers, or to change the supply to existing customers, under Company's standard rate schedules subject to the provisions of this rule. However, the estimated cost of facilities subject to annual charges under Rule 4 or CIAC are not subject to the provisions of this rule.

(2) All provisions of these rules and of the applicable rate schedule, including any provisions relating to net and gross payments, apply to service supplied and charges made under this rule except as specifically provided herein.

(3) The Company requires, before construction of a line extension or service extension, including speculative line extensions and service extensions, that:

(a) Customers supplied from a line extension or service extension, including speculative extensions, for which an annual guarantee is required, sign a contract acceptable to the Company with an initial term of not more than five years. A contract may be canceled at the request of the customer before the end of the initial term by immediately fulfilling all contractual obligations for the remainder of the initial term.

(b) The Company may, at its discretion, file a memorandum of the guarantee in the land records of the customer’s property where service is being provided.

(c) Customers install infrastructure necessary to use the Company's service.

(d) Satisfactory ROW, in accordance with Rule 2, and other necessary permits are granted to Company to construct the line extension or service extension along the route selected by the Company.

(e) Customer agrees to pay to the Company any initial and recurring ROW rental fees in excess of a nominal amount that are incurred by the Company in constructing and maintaining the line extension or service extension.

(f) Customer agrees that when the net distribution service revenues received during the guarantee period from the start of the initial term of the contract to the end of the current year total less than the sum of the customer’s annual guarantee over that period, the difference becomes immediately due and payable.

RULE 3 – EXTENSION OF SERVICE (CONTINUED)

(g) The customer may elect to make a one-time payment to the Company in lieu of annual differential billings during the guarantee period. The payment, which will be equal to the total amount of the guarantee, will be subject to partial refunds each year based upon the actual amount of distribution base rate revenue received from the customer's distribution service billings.

(h) The Company may require, in addition to any deposit necessary to secure payment of service bills, a surety bond or other security acceptable to the Company, to guarantee the fulfillment of the minimum distribution revenue guarantee agreement.

(i) When the accumulated distribution revenue from the start of the initial term of contract equals the total amount to be guaranteed by the customer, service is supplied without the application of the annual guarantee determined under this rule.

(j) Customers supplied from a line extension or service extension for which a minimum distribution revenue guarantee is required will be responsible for the balance of any such minimum distribution revenue guarantee remaining after the guarantee period expires, service is terminated, or service is discontinued, whichever occurs first.

(4) Taxes on Contributions in Aid of Construction and Customer Advances - Any distribution service-related CIAC, customer advance or other like amounts received from the customer which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a CIAC or customer advance will not be charged to the specific contributor of the capital.

B. LINE EXTENSIONS

(1) The Company requires a minimum distribution revenue guarantee for installation of any length of single phase or multi-phase line extension in excess of 2,500 ft. along the normal route of development of the distribution system. The length of a line extension is the total length of new pole line installed by the Company to the property line of the customers served from that extension, plus the length of any line installed on existing poles where the existing facilities are unsuitable.

(2) Minimum distribution revenue guarantees for single phase extensions are based only on the estimated contractor costs, if any, and the estimated direct labor costs and estimated direct material costs attributable to construction of the line extension beyond 2,500 ft. Guarantees for multi-phase extensions are based on estimated fully allocated costs, and are credited with the equivalent single phase length allowance for up to 2,500 ft. of new pole line along the normal route of development of the distribution system.

RULE 3 – EXTENSION OF SERVICE (CONTINUED)

(3) Any length of line extension on, or through, restricted lands (i.e., Pennsylvania State Game Lands) is excluded from the single-phase length allowance and is subject to a line extension guarantee.

(4) The estimated excess cost of construction, beyond what is normally required for a line extension, must be paid by the customer prior to installation.

(5) Determination of Annual Guarantee

(a) When only one customer is served by the line extension that customer is responsible for the entire minimum distribution revenue guarantee.

(b) The Company reserves the right to determine the guarantee of a customer on the proportionate length of the line extension used in common with other customers plus the additional length required to serve the individual customer.

(c) The total guarantee for a line extension is divided among the customers to be supplied initially from the line extension to determine the total amount to be guaranteed per customer, which is then divided by the number of years in the initial term of the contract to determine the customer's annual guarantee. A customer may assume more than a pro rata share of the guarantee for the line extension.

(d) When additional customers are connected to an existing or additional line extension during the guarantee period, the remaining total amount to be guaranteed for the existing line extension is reapportioned for all customers including the new customers, providing such reapportionment does not increase the guarantees of the existing customers. Otherwise, the additional line extension is considered as a new line extension.

(6) Line Extensions for Development Areas

(a) The Company constructs line extensions to supply service to customers in residential, commercial or industrial developments, and may require annual guarantees determined in accordance with this Rule 3, based on the number of customers which the Company estimates to be served in the development within two years from initial construction. The developer (or property owner) shall provide, without charge to the Company, ROW, in accordance with Rule 2, for lines and equipment which is suitable in the opinion of the Company for the installation of Company facilities throughout the development.

(7) Speculative Line Extensions

(a) A line extension is speculative when, in the Company's judgment, the continued future use of the facilities by any customer is uncertain.

RULE 3 – EXTENSION OF SERVICE (CONTINUED)

(b) The Company requires a minimum distribution revenue guarantee for speculative single-phase and multi-phase line extensions equal to the Company's estimated fully allocated installation and removal costs, less salvage, with no length allowance. Prior to construction, the Company may require from the customer a surety bond, or other security acceptable to Company, in the amount of the guarantee in addition to any deposit required to secure payment of service bills.

(c) Distribution revenue guarantees for speculative line extensions include service extension facilities.

(d) A speculative line extension requires payment of the fully allocated costs of engineering design and survey work to produce a detailed estimate at the time of application.

C. SERVICE EXTENSIONS

(1) All service extensions connecting to the Company’s distribution system to serve individual customers are installed in accordance with the provisions below and consistent with Tariff Rule 4.

(2) The Company extends service facilities from its distribution lines to the customer's point of delivery. The customer pays the estimated cost of service extension length over 500 ft. and the estimated cost of any additional facilities necessary to accommodate the customer’s requests.

(3) Speculative Service Extensions

(a) A service extension is speculative when, in the Company's opinion, there is doubt as to the initial or continued use of the new facilities by the customer. This may include, but is not limited to separate points of delivery, and service at locations which are relatively inaccessible or remote, or where the customer has less investment than is required by the Company to provide service.

(b) When a service extension is speculative, the Company requires a minimum distribution revenue guarantee equal to the Company's estimated fully allocated cost of installation and removal of all facilities less any CIAC by the customer.

(c) A speculative service extension guarantee may be discontinued prior to expiration of the contract whenever, at the Company’s discretion, the service becomes non-speculative in nature.

(d) Where the customer requires a speculative service extension to be disconnected and Company facilities left in place for subsequent reconnection, the service extension shall be treated as temporary service under Tariff Rule 7. In addition, for each reconnection of service the customer pays the cost of connection and disconnection.

RULE 3 – EXTENSION OF SERVICE (CONTINUED)

(e) A speculative service extension requires payment of the fully allocated costs of engineering design and survey work to produce a detailed estimate at the time of application.

RULES FOR ELECTRIC SERVICE
RULE 4 – SUPPLY OF SERVICE

A. CHARACTERISTICS OF SERVICE

(1) The Company's standard service is single or three-phase, sixty Hertz alternating current at standard voltages as specified in REMSI. Standard service includes overhead service, and underground service at new residential developments, at locations where the Company in its discretion has elected to install underground facilities, and at locations where the customer has paid for the incremental cost of installing facilities underground. All non-standard service is in the process of elimination, and no new or additional non-standard service will be supplied.

(2) Company furnishes, where necessary, one standard transformation at the point of delivery from the line voltage to a standard secondary voltage when a rate schedule specifies service at secondary voltage or specifies no particular voltage. Where the rate schedule specifies service at primary voltages, service is supplied from the nearest available line of not less than primary voltage, and customer furnishes all equipment necessary to transform the energy from primary voltage.

(3) The point of delivery is the point designated by Company where Company's service conductors are connected to customer's service entrance conductors, terminals, or bus. Company installs and maintains facilities to the point of delivery and shall not be required to install or maintain any conductors, meter base, equipment or apparatus except any meters, meter accessories, and other Company Facilities beyond that point.

(4) The Company’s standard service supplies energy to only one point of delivery to a premises. The Company may provide a separate point of delivery at the customer's request as a line and/or service extension that is installed pursuant to Tariff Rule 3. The customer pays the fully allocated costs of any primary or secondary facilities needed to serve the additional points of delivery. For application of this rule, services to more than one building or facility located on the same property and owned by the same entity will be considered service to a single premise; each individual building or facility will not be considered a separate premises.

B. METHOD OF SERVICE

(1) The Company furnishes and installs all electric service line facilities extending from its distribution supply lines at or near the customer’s property line to the customer’s point of delivery using construction methods determined by the Company for load conditions according to Company standards, except as follows:

(a) The Company may at its discretion install service facilities beyond those outlined in this tariff at the customer’s request and at the customer’s expense.

RULE 4 – SUPPLY OF SERVICE (CONTINUED)

(b) The customer provides all mechanical facilities on his property, other than poles and guys, which are required to accommodate the installation of the Company's facilities. All facilities installed by the customer on the Company's side of the point of delivery which are not in, on or under buildings shall, after installation, be owned and maintained by the Company and be available for further extension.

(c) At customer's option, the customer may install all service lines and related facilities on customer's property. Such facilities shall be on the customer's side of the point of delivery and shall be owned, operated, and maintained by the customer.

(d) When a customer requests service in the vicinity of Company underground distribution facilities, the Company may require the customer to take underground service under the same terms and conditions which would apply if the Company service was overhead. Customers must pay for any necessary mechanical facilities required for underground service.

(2) The Company may establish an underground system at its sole discretion.

(3) The Company may establish an underground system at the customer's request provided that:

(a) the customer installs the mechanical facilities;

(b) ownership and maintenance of all facilities in the development on Company's side of the point of delivery that are not in or under buildings vest in the Company;

(c) the developer grants the Company, free-of-charge ROW in accordance with Rule 2 including the right to move, maintain, and extend the underground facilities; and

(d) the developer agrees to pay the Company, in advance, the Company's estimated excess cost over normal overhead construction.

(4) Underground Electric Service in New Residential Developments

The Company installs only underground distribution and service facilities in residential developments of five or more adjoining lots for the construction of single-family residences, detached or otherwise, mobile homes, or apartment houses intended for year-round occupancy, when service requires the extension of primary voltage lines. It does not apply to tracts of land which are subdivided, as defined by the Municipalities Planning Code, but not developed into utility-ready lots by a bona fide developer.

RULE 4 – SUPPLY OF SERVICE (CONTINUED)

The developer requesting electric service to a residential development shall conform with the following:

(a) At the developer's cost, provide the Company with a copy of the recorded development plot plan identifying property boundaries, and with easements satisfactory to the Company for occupancy by distribution, service and street-light lines and related facilities.

(b) At the developer's cost, clear the ground in which the lines and related facilities are to be laid of trees, stumps and other obstructions, provide the excavating and backfilling subject to the inspection and approval of the Company, and rough grade it to within six inches of final grade, so that the Company's part of the installation shall consist only of laying of the lines and installing other service-related facilities. Excavating and backfilling performed or provided by the developer shall follow the Company's underground construction standards and specifications set forth by the Company and presented to the developer at the time of application for service and presentation of the recorded plot plan to the Company. If the Company's specifications have not been met by the developer's excavating and backfilling, such excavating and backfilling shall be corrected or redone by the developer or its authorized agent. Failure to comply with the Company's construction standards and specifications permits the Company to refuse service until such standards and specifications are met.

(c) Request electric service at such time that the lines may be installed before curbs, pavements, and sidewalks are laid; carefully coordinate scheduling of the Company's line and facility installation with the general project construction schedule, including coordination with any other utility sharing the same trench; keep the route of lines clear of machinery and other obstructions when the line installation crew is scheduled to appear; and otherwise cooperate with the Company to avoid unnecessary cost and delay.

(d) Pay to the Company any necessary and estimated additional costs incurred by the Company as a result of the following:

1. Installation of underground facilities that deviate from the Company's underground construction standards and specifications if such deviation is requested by the applicant for electric service and is acceptable to the Company.

2. A change in the plot plan by the developer after the Company has completed engineering for the project and/or has commenced installation of its facilities.

3. Physical characteristics such as oversized lots or lots with extreme set-back where under the Company's line and service extension policy contained in its tariff a charge is mandated for overhead service.

RULE 4 – SUPPLY OF SERVICE (CONTINUED)

(e) No charges other than those described in paragraph (d) shall be borne by the developer for service or by another utility sharing the same trench, even if the Company elects to perform its own excavating and backfilling.

C. EXTRAORDINARY SERVICE

The Company may supply service, upon request, in a manner which requires additional facilities or related regulated services to be performed, which are over and above those that the Company would normally install or provide, if the customer agrees to pay the Company at a fair and nondiscriminatory price for those additional facilities or related regulated services. This includes all service at voltages above 69,000 volts.

D. ALTERNATE SERVICE

The Company furnishes one source of service to a single point of delivery to a premises. However, when a customer requests an alternate source of service, the Company will install the additional facilities required, so long as the customer agrees to compensate the Company for the estimated fully allocated costs of the additional facilities maintained for the alternate service and for the future estimated costs of continuing the alternate service.

E. CAPACITY

The Company's facilities have a limited capacity. Therefore, to assure satisfactory operation of customers' equipment and to protect customer, including other customers, and Company facilities against damage, each customer shall notify the Company of any substantial increase in use of service so that additional facilities may be provided in accordance with the applicable provisions in this tariff.

F. CONTINUITY

(1) The Company uses reasonable diligence to preserve continuity of service, but interruption of service and variation in supply characteristics (including, but not limited to, high or low voltage, operation of protection or control devices, single phasing of three phase service, and phase reversal) can occur. The Company does not guarantee continuous, regular, and uninterrupted supply of service. The Company may, without liability, interrupt or limit the supply of service for the purpose of making repairs, changes, or improvements in any part of its system for the general good of the service or the safety of the public or for the purpose of preventing or limiting any actual or threatened instability or disturbance of the system. The Company is also not liable for any damages due to accident, strike, storm, riot, fire, flood, legal process, state or municipal interference, or any other cause beyond the Company's control. The Company shall not be liable for any injury to person or property arising from the use of electricity by or the supply of electricity to the customer which is not the result of negligence solely on the part of the Company.

RULE 4 – SUPPLY OF SERVICE (CONTINUED)

(2) In no event shall the Company be liable for incidental, indirect, special or consequential damages, including loss of use or profit or loss of business. The liability of the Company to customers or other persons for damages other than incidental, indirect, special or consequential damages, including loss of use or profit or loss of business shall in no event, unless caused by the willful and/or wanton misconduct of the Company, exceed an amount in liquidated damages equivalent to the greater of $500 or two times the charge to the customer for the service affected during the period in which the damages occurred. These limitations shall apply whether the claim is pleaded in contract or in tort, including negligence and strict liability in tort.

(3) The Company makes no warranty as to merchantability or fitness for a particular purpose, express or implied, by operation of law or otherwise. To the extent applicable under the Uniform Commercial Code or on any theory of contract or products liability, the Company limits its liability in accordance with the previous paragraph to any customer or third party for claims involving and including, but not limited to, strict products liability, breach of contract, and breach of actual or implied warranties of merchantability or fitness for an intended purpose.

(4) For the purposes of this Rule, all customer-owned equipment, materials, appliances, and associated materials/equipment on the customer's side of the meter are the property and responsibility of the customer, and in no event shall the Company be liable for any injury to person or property arising therefrom.

(5) The Company may temporarily suspend service for the purpose of making necessary repairs, modifications, and/or to protect public safety and makes every reasonable effort to notify customers in advance, except in cases of emergency.

G. EMERGENCY LOAD CONTROL

(1) A load emergency situation exists whenever:

(a) the demands for power on all or part of the utility's system exceed or threaten to exceed the capacity actually available to supply such demands;

(b) system instability or cascading outages could result from actual or expected transmission and/or distribution system overloads or other contingencies; or

(c) Such conditions exist in the system or another public utility or power pool with which the utility's system is interconnected and cause a reduction in the capacity available to the utility from that source or threaten the integrity of the utility's system.

RULE 4 – SUPPLY OF SERVICE (CONTINUED)

(2) In such case, the utility shall take such reasonable steps as the time available permits to bring the demands within the then-available capacity or to otherwise control load. Such steps shall include but shall not be limited to reduction or interruption of service to one or more customers, in accordance with the utility's procedures for controlling load.

H. EMERGENCY ENERGY CONSERVATION

An emergency energy conservation situation exists whenever events result or, in the judgment of the utility, threaten to result in a restriction of the fuel supplies available to the utility or its energy vendors, such that the amount of electric energy which the utility is able to supply is or will be adversely affected. In the event of an emergency energy conservation situation, the utility shall take such reasonable measures as it believes necessary and proper to conserve available fuel supplies. Such measures may include, but shall not be limited to reduction, interruption or suspension of service to one or more of its customers or classes of customers in accordance with the utility's procedure for emergency energy conservation.

I. RELOCATION OF FACILITIES

(1) The relocation of customer facilities due to moving or rearranging Company's facilities at the direction of either the federal, state or local government is the customer's responsibility and expense.

(2) The relocation of Company facilities, when done at the request of others, is at the requester's expense and payment of the Company's estimated fully allocated costs of the relocation is required in advance of construction. When the request is from an affected property owner and the facilities are on the customer’s property, the charges for relocation of distribution system facilities are limited to estimated direct costs, estimated direct labor, and estimated material costs, less an amount equal to any estimated maintenance expense avoided as a result of the relocation.

J. EMERGENCY ASSISTANCE

The Company may, upon request and/or at the Company’s discretion, assist in emergencies to correct defects in and make temporary repairs to the customer's installation. Any such assistance shall be accepted by the customer without involving responsibility on the part of the Company.

K. CHANGE IN SERVICE CONDITIONS

The Company may, upon request, make a change in service conditions and may require the customer to pay the estimated fully allocated costs to be incurred by the Company.

RULES FOR ELECTRIC SERVICE
RULE 5 - USE OF SERVICE

A. CUSTOMER'S RESPONSIBILITY

The customer assumes full responsibility for the energy and facilities at and beyond the point of delivery. Customer is responsible to purchase and install protective devices and/or install or otherwise provide for alternate power supplies to protect customer's facilities, equipment, and property. The customer's use of service shall not cause damage to Company's equipment, impair service to other customers, and/or impede the Company's ability to provide safe and adequate service. The foregoing provisions do not change the Company's duty and responsibility to provide safe and adequate service to the point of delivery.

B. PURPOSE AND LOCATION

Service shall not be used for any purpose or at any location other than that stipulated in the customer's application, the customer's contract with the Company, or this tariff.

C. PERMANENT CHANGE OF USE

When a customer notifies Company of any permanent change which reduces the capacity that Company is required to have available, and when required, executes a new service contract, the Company will as of the first meter reading date thereafter apply the rate schedule applicable to the changed conditions for subsequent billing.

D. ABNORMAL DEMAND AND USAGE

All metered demands and usage, including abnormal demands and usage which are inconsistent with the customer's normal use pattern, are billed as metered in the billing period in which they occur. This provision may be waived at the Company's option.

E. REDISTRIBUTION OF SERVICE

(1) At the service locations covered hereunder connected after May 21, 1980, each tenant shall be served, metered and billed individually by the Company under the appropriate rate schedule except where the Company has permitted master metering with resale in accordance with the provision of Tariff Rule 5(E)(2). Upon application to the Company, any owner (or their duly authorized representative) of a new multi-tenancy commercial building may seek an exception to Tariff Rule 5(E) by demonstrating that the installation of individual electric meters at each separate unit within the building is neither feasible nor practical from a financial, technical, engineering, and/or any other valid reason. If the Company approves an exception to this Rule, the master meter must be designed so that it will not achieve any notable reduction in the consumption of electricity by the tenants in the building than if the tenant units had individual electric meters within the building with efficient heat controls.

RULE 5 – USE OF SERVICE (CONTINUED)

(2) Company, at its discretion, may permit submetering for both existing and new service locations when the conditions are present:

(a) It is impractical for the Company to separately bill each tenant;

(b) Each tenant has control of the majority of their electric energy use;

(c) Customer is part of a US-HUD funded Housing, Assisted Living, Nursing Home Care Rehabilitation facilities, Student Housing - higher education; Federal/State/County/City/Municipal/Public Housing; and/or

(d) At the Company's discretion, it is not beneficial for the Company to meter individual tenants.

(3) For purposes of third-party owned Electric Vehicle (EV) charging stations, owning and operating an EV charging station shall not be considered redistribution as defined under 66 Pa. C.S. §1313 and §69.3501(b) (relating to section 1313 of the Public Utility Code).

(a) Owner and/or operators of third-party electric vehicle charging services are to notify the Company of a planned installation of the electric vehicle charging facilities in accordance with Rules 2 – Requirements for Service, 3 – Extension of Service, and 4 – Supply of Service. In addition, the Customer, who may be either the owner or host of the third- party owned electric vehicle charging stations, shall notify the Company at least one hundred twenty (120) days in advance of the planned installation date and may be required to install metering for the EV charging stations as determined by the Company.

F. VANDALISM

When Company street light facilities at a location are repeatedly vandalized, the customer shall reimburse the Company for all costs to repair such vandalism after the second recorded incident over a consecutive 24-month period.

RULES FOR ELECTRIC SERVICE
RULE 6 – STAND-BY SERVICE FOR NON-UTILITY GENERATING FACILITIES

A. APPLICATION

(1) For non-residential customers with on-site generation over 3 MW. Also applicable to all other non-residential customers with on-site generation that do not qualify for net metering service, including Qualifying Facilities or Small Power Producers and cogenerators as defined in the Public Utility Regulatory Policies Act.

(2) Service under this Rule is available to customers taking service under Rate Schedule GS-3, LP-4, or LP-5.

(3) Service to customers who have another source of power which can be substituted for Company's service for any of customer's operations. Service is supplied under the terms of this Rule unless such other source of power is maintained solely for use in case of interruption of the Company's service.

(4) Service is supplied only where the Company has available the capacity and facilities adequate for the service and only under a contract for an initial term of one or more years.

(5) Batteries and other energy storage equipment shall not be considered generators for the purposes of this Rule.

(6) The customer’s equipment may not be operated concurrently with the service supplied by the Company except upon written agreement setting forth the conditions of such operation.

(7) The provisions of this Rule 6 do not apply to customers taking Net Service under Rule 11.

B. STAND-BY SERVICE

Stand-by service is intended for customers with firm, dispatchable, on-site generation that provides a substantial portion of their energy needs. This service is not intended for customers with on-site generation that is used for emergency back-up purposes or for customers with intermittent output generation, such as wind and solar.

C. SUPPLEMENTARY SERVICE

(1) All energy and demand consumed by the customer up to the Supplementary Contract Demand level is considered Supplementary Power.

(2) Supplementary Power is charged at standard tariff rates for Rate Schedule GS-3, LP-4, or LP-5 plus all applicable riders.

PPL Electric Utilities Corporation

RULE 6 – STAND-BY SERVICE FOR NON-UTILITY GENERATING FACILITIES
(CONTINUED)

(3) Monthly billed demand for Supplementary Power will be based on the Supplementary Contract Demand.

(4) The level of Supplementary Contract Demand will be initially set based on the estimated amount of the customer's total peak demand that is in excess of the maximum capacity of the on-site generation.

(5) If the customer's on-site generation capacity is equal to or exceeds the customer's estimated total peak demand there will be no Supplementary Contract Demand, and the Back-Up Contract Demand shall equal the estimated customer total peak demand.

(6) Should the Customer's measured total peak demand during scheduled maintenance or during an unplanned outage ever exceed the original estimated total peak demand, the customer's total peak demand will be reset in the contract to a value equal to the new measured total peak demand.

(7) Customers may apply to reduce their Supplemental Contract Demand once every two years and will be required to provide evidence of either reduced total peak demand or increased generation capacity.

D. BACK-UP SERVICE

(1) Under this Rule, the Company will provide Back-Up power in the event that the customer's on-site generation experiences an unplanned outage. To reserve back-up capacity on the Company's system, the customer will pay a discounted monthly reservation fee equal to 30% of the distribution demand charges under Rate Schedule GS-3, LP-4, or LP-5.

	Back-Up Demand Charge
GS-3	$1.05/kW
LP-4	$0.78/kW
LP-5	$0.00/kW

(2) Energy and demand consumed by the customer during an unscheduled outage in excess of the Supplemental Contract Demand level will be defined as Back-Up Power. As used Back-Up Power will be priced at $0/kW during off-peak months and twice the standard distribution charge during on-peak months in order to discourage unscheduled outages during periods of elevated system loads.

PPL Electric Utilities Corporation

RULE 6 – STAND-BY SERVICE FOR NON-UTILITY GENERATING FACILITIES
(CONTINUED)

As Used Back-Up Power Demand Charges			
	GS-3	**LP-4**	**LP-5**
Dec-Feb	$10.54/kW	$7.76/kW	$0.00/kW
March-May	$0.00/kW	$0.00/kW	$0.00/kW
June-Sept	$10.54/kW	$7.76/kW	$0.00/kW
Oct-Nov	$0.00/kW	$0.00/kW	$0.00/kW

E. MAINTENANCE SERVICE

(1) Under this Rule, the Company will provide Maintenance Power to the customer during scheduled outages that occur during Off-Peak Months. Maintenance Power will be priced at $0/kW during Off-Peak Months.

(2) Customer's planned maintenance outages must be coordinated with the Company with at least 90 days' prior notice to ensure sufficient capacity to replace the on-site generation.

F. OTHER CHARGES

(1) The customer is responsible for the TSC charges under this tariff. The TSC charges will be based on the customers actual contribution to the Company's five coincident peaks that are used by PJM for allocation of Network Integration Transmission Service plus 30% of the Customer's Back-up Contract Demand.

(2) The customer is responsible for the applicable GSC-1 or GSC-2 charges under this tariff.

PPL Electric Utilities Corporation

RULES FOR ELECTRIC SERVICE
RULE 7 – TEMPORARY SERVICE

A. TEMPORARY SERVICE

(1)Temporary service is service for less than one year or for a year or more when Company must install facilities that will be used solely for a service that is known to be limited in duration. Service is supplied for not less than one month at the applicable rate schedule subject to the provisions of this rule. Temporary service is not available at voltages above primary service. The Company may require the customer to enter into a contract for temporary service. In no event is service billed for a total period of less than one month. Temporary service also includes seasonal service, which is service for less than one year, for which the Company is requested to leave the facilities in place for subsequent reconnection in following years.

(2)The customer pays, in advance, a non-refundable temporary connection charge equal to the Company's estimated engineering installed cost and net removal cost of all necessary facilities, other than transformer, service drop, and metering, that are required to provide the temporary service. Where it is necessary to install and remove a transformer, service drop and meter, or to energize facilities already in place, the customer also pays a non-refundable connection and disconnection charge representing the cost of performing this work. The Company may require that the customer pay the disconnection charge in advance.

(3)Company has the option to supply service without the application of this rule for prearranged tests or demonstrations.

(4)The Company may remove all facilities used solely to supply temporary service upon discontinuance of service by the customer.

(5)The provisions in this rule for temporary service apply to annually recurring service; however, they do not apply for service to permanent residences on a residential service rate schedule.

RULES FOR ELECTRIC SERVICE
RULE 8 – MEASUREMENT OF SERVICE

A. LOCATION AND METHOD OF MEASUREMENT

(1) The customer provides free of expense to Company, at a location designated by Company, a suitable place for the Company meters and meter-related equipment, in accordance with REMSI, which is readily accessible to Company employees.

(2) The Company installs and maintains the metering equipment, unless otherwise allowed by the Commission. Where energy is metered at a point other than the point of delivery or at a voltage other than the supply voltage, readings of the meters and meter-related equipment are corrected to conform to measurement at the point of delivery and voltage supply.

B. METER INSTALLATIONS

Service at each point of delivery is metered through one or more meters as required by the applicable rate schedules. Measurements from metering equipment for separate points of delivery are never combined for billing purposes except temporarily pending completion of necessary changes in Company's facilities. The Company will relocate a meter upon request from a customer, provided that the customer agrees to pay the fully allocated cost for the relocation.

C. UNMETERED SERVICE

The Company, at its option, may determine kilowatt hours and billing demands by computation instead of by measurement for installations having a fixed load or demand value controlled to operate for a definite number of hours during a billing period. An electric service contract is required for billing this unmetered service.

D. METER TESTING

The testing and adjustment of meters are made in accordance with any applicable law and any regulation. The Company may require customers to pay a fee of $35.00 for a meter test.

E. DETERMINATION OF DEMAND

(1) The fractional part of the demand billing unit specified in the rate schedule in excess of the minimum is taken as a whole when equal to one-half or more, otherwise, the fractional part is disregarded.

(2) Where the rate schedule provides that the demand is determined by quantities supplied during two or more periods of use, not more than one such period is taken from any one day's measurements that apply to such determination.

(3) Where the charges are based on a connected load, the customer's connected load is determined by inspection whenever Company deems necessary. Company will estimate the connected load of any customer who does not permit Company's representative to make such inspection.

RULE 8 – MEASUREMENT OF SERVICE (CONTINUED)

(4) The Company's electric meters record average demand every 15 minutes or hourly and resets the register to zero after each monthly billing cycle. The determination of demand excludes power factor correction.

F. DEMAND INFORMATION

(1) When the customer desires to install electric load control equipment or obtain meter transmitted energy data, the Company will install the appropriate meter and connection tie box (hereinafter called "Demand Information System") at no cost to the customer. REMSI provides the wiring diagram and identifies Company and Customer responsibilities.

(2) The Company will not be held responsible for interruption to the Demand Information System due to blown fuses, failure, or any malfunction of Customer's Equipment. In addition, the Company reserves the right to interrupt the supply of electric demand information to perform meter tests or maintenance procedures and, in so doing, assumes no responsibility for the effects on the Customer's operation or equipment.

(3) If at any time, in the Company's sole judgment, based upon existing facts and circumstances, the supply of electric demand information through the Demand Information System becomes detrimental to reliable metering, the Company shall have the right to disconnect the Demand Information System from its metering facilities immediately upon advance notice to the customer and without liability.

(4) Under no circumstances shall the Customer modify, adjust or interrupt the operation of the Company's facilities. In addition, the Company's billing meter installation shall, in all instances, govern when establishing Customer's energy and demand record for billing purposes.

RULES FOR ELECTRIC SERVICE
RULE 9 – BILLING AND PAYMENT FOR SERVICE

A. BILLING PERIOD

(1) Bills for service supplied during the preceding billing period, other than initial and final bills, are rendered monthly. Normal billing is for a period of 26-35 days and is based on meter readings taken by Company at the end of each period.

(2) When a billing period is more or less than a month, such as for initial or final bills, the monthly rate is prorated.

B. ESTIMATED BILLS

(1) Company may render an appropriately marked estimated bill when a meter reading is not obtained. Company may read meters for longer than monthly intervals and may under such circumstances render estimated interim bills for normal billing periods.

(2) Estimated bills shall be paid in accordance with the provisions of this rule and the applicable rate schedule. If unusual circumstances occur during a period for which an estimated bill has been issued and are brought to the Company's attention, an appropriate adjustment will be made by Company.

(3) Upon request, the Company will supply any customer with a billing schedule and a card from upon which he may record his meter readings at the end of each normal billing period which otherwise would be estimated. If such card is received by the Company by the date specified on the schedule, except where it is apparent to the Company that the information is erroneous, the bill for such period will be computed from the meter reading shown on the card.

(4) The Company will take reasonable measures to obtain meter readings, however, the Company may prepare an estimated bill for any customer if extreme weather conditions, emergencies, equipment failure, work stoppages, or other circumstances prevent actual meter readings or if Company personnel are unable to gain timely access to obtain an actual meter reading.

C. DUE DATE

The due date specified on the bill is not less than 15 days from the date bill is rendered except that for service under, or billed in conjunction with, residential rate schedules the due date is not less than 20 days from the date bill is sent and for service to federal, state or local governments or to any governmental department, institution or authority, the due date is not less than 30 days from the date bill is mailed via the U.S. Postal Service or sent electronically.

RULE 9 – BILLING AND PAYMENT FOR SERVICE (CONTINUED)

D. PAYMENT

(1) Bills are considered as received by customer when delivered via the U.S. Postal Service or rendered electronically to the premises where the service is supplied or an address mutually agreed upon. Delay in the receipt of or failure to receive bill does not extend the due date.

(2) Bills may be paid during business hours at any commercial office or collection agency of the Company authorized to receive payments.

(3) Payment of bills will be accepted as paid on the date of the actual receipt of payment.

(4) Payment of bills after the due date specified on the bill is subject to a late payment charge, as provided for in the applicable rate schedule.

(5) The customer is responsible for payment for use up to discontinuance or termination of service.

(6) In the event of discontinuance or termination of service at a residence or dwelling, the Company may transfer any unpaid balance to any other residential account of the same customer, or in the event of termination, to a third-party guarantor's account.

(7) Payments which are insufficient to pay for both a balance due for prior use and billing for current use are first applied to the balance due for prior use, except when an unpaid bill is a disputed bill.

E. BUDGET BILLING

Budget billing is available upon request for service under residential and general service rate applications except for temporary, seasonal, and speculative service. Budget billing may start in any month, for new or existing customers, and may be discontinued upon request at which time any difference between budget billing and billing based on actual use becomes due and payable. In any month when the amount billed for the previous billing period is overdue, budget billing may be terminated; any difference owed the Company is immediately due, and bills thereafter are rendered based on metered use.

When a residential customer elects budget billing, the Company estimates the bills over a 10-month, 11- month or 12-month period to limit seasonal fluctuations in utility bills. The Company shall review accounts at least three times during the optional billing period. At the conclusion of the budget billing year, a resulting reconciliation amount exceeding $100, but less than $300, shall be, at the request of the customer, amortized over a 6-month period. Reconciliation amounts exceeding $300 shall be amortized over at least a 12-month period, at the request of the customer. Shorter amortization periods are permissible at the request of the customer.

RULE 9 – BILLING AND PAYMENT FOR SERVICE (CONTINUED)

When a general service customer elects budget billing, the Company bills the customer each month an amount equal to one-twelfth of the estimated annual charges under the rate schedule. The monthly charge is adjusted, as required, so that total payments at the end of the budget billing cycle approximately equal actual charges. When billing based on actual use exceeds charges at the end of the twelfth month, the excess is added to regular billing in equal increments over the succeeding four months with no penalty.

Each month, interest at the rate of one-twelfth of the average of 1-year Treasury Bills for the months of September, October, and November of the previous year is applied to funds in the customer's account which are the result of payments for the billed amount in excess of actual charges for service to date. No interest is charged when there is a negative balance.

F. RETURNED CHECK CHARGE

If a check received in payment of a customer's account is returned to the Company unpaid by the customer's bank and cannot be redeposited by the Company for payment on the second attempt, the Company will charge the customer $20.00 for processing the returned check, plus any charges assessed by the bank or other financial institution to the Company.

G. SMALL CREDIT BALANCES ON INACTIVE ACCOUNTS

The Company may, within a maximum period of six months, transfer any customer credit balance less than $5 from a customer's inactive account to the Company's Operation HELP program instead of refunding the credit amount to the customer. This transfer will occur only after the Company has been unsuccessful in its efforts to transfer the credit balance to an active account of the customer, and only if the customer does not request a refund of the credit balance.

H. CREDIT AND APPLICATION PROCEDURES

The Company uses a commercially recognized scoring methodology that is within the range of generally accepted industry practice. The applicant’s or customer’s utility payment history determines the credit score. The Company uses this customer-specific credit score to either request or waive a security deposit. For low-income applicants, PPL Electric will waive the security deposit if an OnTrack agency verifies their household income.

RULES FOR ELECTRIC SERVICE

RULE 10 – DISCONNECTION AND RECONNECTION OF SERVICE

A. CONTRACT CANCELLATION

(1) Contracts are canceled by Company in accordance with the terms and conditions thereof, or upon notification from the customer, as provided in the contract, that service is no longer required at the premises being supplied.

(2) Customers are relieved of their contractual obligations for contract that are terminated prior to the expiration of the initial term when the customer does either of the following:

(a) Satisfies all the remaining obligations under the contract for the initial term; or

(b) Paid all charges for service to the date of discontinuance as calculated under the tariff provisions applicable for the period of service actually supplied less the sum of payments already made. This includes any remaining obligations under Line Extension Guarantee or Service Extension Guarantees. This option applies only when the customer completely ceases operations. Commercial and industrial customers agree that if operations are resumed before the date when the initial term expires, then the initial obligation of contract is considered still in force.

B. TERMINATION

(1) Termination of service does not constitute cancellation of any contract during the initial term thereof except by Company consent.

(2) The Company may terminate the supply of service and remove Company's equipment from customer's premises, upon notice to customer when appropriate, under any of the following conditions:

(a) Nonpayment of an undisputed delinquent account associated with service provided by the Company.

(b) The customer's installation, in Company's judgment, has become dangerous or defective or Company has received notice of such a condition, or the customer's equipment or use thereof may impair the equipment of Company or the service to the other customers.

(c) The Company's property on customer's premises has been interfered with, or evidence is found that the wires, meters, entrance switch or other appurtenances up to and including the point of measurement have been tampered with.

(d) Energy has been used that has not been registered on the meter.

(e) A writ of execution is issued against customer, or the premises at which service is supplied is levied upon, or there is an assignment or act of bankruptcy on the part of customer, and Company has not received any written acceptance of responsibility for continuance of service.

RULE 10 – DISCONNECTION AND RECONNECTION OF SERVICE
(CONTINUED)

(f) The customer violates any of these rules or any of the terms and conditions of the contract or has made misrepresentations to Company with respect to the use of electric service and customer refuses to correct the situation or execute a contract appropriate for such service.

(g) The Company's authorized representatives cannot gain admittance or are refused admittance to the premises for the purpose of reading meters, making repairs, making inspections, or removing Company property, or the customer interferes with Company representatives in the performance of their duties, or the meters or other equipment of the Company are not accessible.

(h) The customer neglects or refuses to reimburse Company for repairs to or loss of Company's property when such repairs are necessitated, or loss occasioned, caused by the customer.

(i) Failure to post a deposit, provide a guarantee, or establish credit associated with service provided by the Company.

(j) Failure to comply with the material terms of a settlement or amortization agreement.

(k) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.

(l) Unauthorized use of the utility service delivered on or about the affected dwelling or other service location.

(m) When ordered by a governmental entity having jurisdiction over housing, building, and/or land use codes or ordinances.

(3) Except in emergencies, service to residential customers will not be terminated: on Saturday or Sunday; on a bank holiday or the day preceding a bank holiday; on a day, or a day preceding a day, when the Company's business offices are closed, excluding Saturdays; or on a holiday or the day preceding a holiday observed by the Pennsylvania Public Utility Commission.

(4) The customer may avoid termination under the above conditions by eliminating the cause for termination and fulfilling the appropriate conditions for reconnection under Rule 10.C hereof prior to termination.

C. RECONNECTION

Whenever a service has been terminated under any of the above provisions, Company will require payment of a $14 disconnection and reconnection charge and will, before reconnection, require customer to eliminate the cause of disconnection and fulfill any of the following conditions associated with service provided by the Company that are reasonably applicable:

(1) Establish credit, make a security deposit, or provide a written guarantee acceptable to Company.

(2) Correct any unsafe or non-standard conditions in customer's service entrance facilities.

RULE 10 – DISCONNECTION AND RECONNECTION OF SERVICE
(CONTINUED)

(3) Make full payment of, or arrange time payments for the charges for energy used but not metered and, all costs of Company's investigation and property damage associated therewith, plus the cost of measures considered necessary by the Company to prevent recurrence. These include but are not limited to: cost of tampering investigations, inspections, billing, and corrective action on unsafe equipment.

(4) Make payment of, or arrange for the payment of, all amounts currently due for services provided by the Company.

RULES FOR ELECTRIC SERVICE

RULE 11 – NET SERVICE FOR GENERATION FACILITIES

A. APPLICATION

(1) The Company will provide Net Service to a Wholesale Generation Facility upon request.

(2) This Rule 11 shall remain available only for as long as the provision in Section 1 of the PJM Operating Agreement, or any successor thereto, allowing the self-supply of station power, remains effective.

(3) In order to be eligible for Net Service, a Wholesale Generation Facility must be subject to an Interconnection Agreement and an Interconnection Service Agreement under the PJM Open Access Transmission Tariff (OATT).

(4) All bills for service hereunder are based on charges specified in the applicable rate schedule for firm service (including applicable riders and surcharges) under which the Customer is eligible to receive service, subject to the additional provisions of this rule.

(5) Customers selecting Net Service do not qualify for either the auxiliary service or stand-by service provisions of Rules 6 and 6A, respectively.

B. RATES FOR NET SERVICE

(1) When the Wholesale Generating Facility's Net Energy Output is positive for the monthly billing period, the monthly minimum charge for Delivery Service is the minimum bill provision in the applicable rate schedule.

(2) When the Wholesale Generation Facility's Net Energy Output is negative for the monthly billing period, the Company shall apply all Delivery Service components of the applicable rate schedule, using the negative Net Energy Output to determine the Billing kWh component and the peak monthly kW usage to determine the Billing kW component. If the Customer is purchasing electricity from the Company, the Company also shall apply all energy, capacity and transmission components of the applicable rate schedule as set forth in this section.

C. DATA REQUIREMENTS

(1) The Wholesale Generation Facility or other parties authorized by the Wholesale Generation Facility Customer will report its hourly generator output and station power use to PJM, pursuant to the requirements in the PJM Operating Agreement.

(2) This Company reserves the right to independently audit the reported generator output and station power use and to seek resolution of any meter corrections through the applicable procedures in the PJM Operating Agreement.

RULES FOR ELECTRIC SERVICE

RULE 12 – DISTRIBUTED ENERGY RESOURCE (DER) INTERCONNECTION SERVICE

A. PURPOSE

The Distributed Energy Resource Interconnection Service (DERIS) shall be applied to all new DER interconnections with the distribution system effective January 1, 2021, and as further provided in this Rule. DERs shall include inverter-based alternative energy sources and systems, as defined in the Alternative Energy Portfolio Standards Act of 2004 (73 P.S. §§ 1648.1 - 1648.8), and storage resources (batteries).

B. APPLICATION

(1) This Rule shall apply to all inverter-based DERs, whose interconnection applications are received on or after January 1, 2021.

(2) This Rule shall apply to all customers who receive Basic Utility Supply Service under Rate Schedules RS, GS-1, GS-3, and LP-4.

C. DEVICE REQUIREMENTS

(1) Renewable Energy Connection Online Portal

This online portal allows customers to apply to interconnect the DER Management Devices with the distribution system. Refer to the REMSI Renewable Energy Connection under PPL Electric's Electric Rates and Rules for additional information. https://www.pplelectric.com/utility/about-us/electric-rates-and-rules.aspx

(2) Smart Inverters

From January 1, 2021, through December 31, 2021, all new inverters connected to the distribution system must meet: (1) UL 1741 Supplement A as amended or supplemented and (2) the communication requirements under IEEE 1547-2018 as tested by or on behalf of the Company. Beginning January 1, 2022, PPL Electric will transition to requiring new inverters that connect to the distribution system to comply with IEEE 1547-2018 and to be certified to UL 1741 Supplement B. During the transition period of January 1, 2022, through December 31, 2022, each new inverter connecting to PPL Electric’s distribution system must either: (1) meet UL 1741 Supplement A (as amended or supplemented) and the communication requirements under IEEE 1547- 2018 (as tested by or on behalf of the Company); or (2) comply with IEEE 1547-2018 and be certified to UL 1741 Supplement B. Beginning January 1, 2023, new inverters connecting to the distribution system must comply with IEEE 1547-2018 and must be certified to UL 1741 Supplement B. The list of smart inverters that meet these requirements will be made publicly available and regularly updated on the Company’s REMSI website.

RULE 12 – DISTRIBUTED ENERGY RESOURCE (DER)
INTERCONNECTION SERVICE (CONTINUED)

(2) Smart Inverters (Continued) -

Notwithstanding the above, if a customer installs a new inverter on an existing DER installation or upgrades an existing DER installation after January 1, 2021, the customer may install a replacement inverter of a similar make and model as the existing inverter, provided that any such inverter meets the Commission's applicable standards and requirements set forth in its regulations.

(3) DER Management Device –

All DERs whether Customer-Owned or Third Party-Owned that are applying to interconnect with PPL Electric's distribution system must install smart inverters as defined in Rule 12(C)(2). Additionally, for the term of the pilot program described in Rule 12(D), a DER Management Device owned, installed, and maintained by the Company will be connected to the data port of the smart inverter for any new DER installation. The DER Management Device may use the Meter Network radios to connect wirelessly to PPL Electric's RF mesh network. These devices shall be installed and maintained in accordance with Company's "Rules for Electric Meter and Service Installations (REMSI)". Refer to the REMSI DER Management Device section as well as the Commission-approved Settlement and the Pilot Implementation Plan filed at Docket No. P-2019-3010128 for additional information.

D. PILOT PROGRAM

Beginning January 1, 2021, the Company will conduct a pilot program to test and evaluate: (1) the costs and benefits to the distribution system operation and design of monitoring DERs through the DER Management Devices as compared to maintaining distribution system status visibility through other means (e.g. automated meter reading equipment, ADMS systems, modeling) and (2) the costs and benefits to the distribution system operation of active management of DERs through DER management devices as compared to the benefits available through the use of inverter autonomous grid support functions.

Two control groups for the pilot program will be established. The first group shall include any DERs connected during the pilot program to the first 75 circuits for which interconnection applications are received by the Company on or after January 1, 2021. The second group shall include the first 1,000 new DERs installed in the Company's service territory on or after January 1, 2021. DERs connected during the pilot program in the first group shall count toward the 1,000 DERs in the second group. After the second group comprises 1,000 DERs, DERs interconnected to the first 75 circuits will still be added to the first group.

RULE 12 – DISTRIBUTED ENERGY RESOURCE (DER)
INTERCONNECTION SERVICE (CONTINUED)

For both control groups, DER inverters will operate under autonomous settings only. While the Company may monitor DER operations in the control group by collecting data through the DER Management Devices, the Company shall not make operational decisions regarding the distribution system based on that information. For DERs that are not part of the control groups, the Company shall be permitted to actively manage the grid support functions of DER inverters using the DER Management Devices and the Company's Distributed Energy Resources Management System (DERMS) and may make operational decisions based on DER operational information obtained through the DER Management Devices.

The pilot program will begin January 1, 2021, and will end three years after the control groups are established. Refer to the Commission-approved Settlement and the Pilot Implementation Plan filed at Docket No. P-2019-3010128 for more information on the details and design of the pilot program.

E. ANNUAL REPORTS

Pursuant to the Commission-approved Settlement and the Pilot Implementation Plan filed at Docket No. P-2019-3010128, the Company shall file annual reports with the Commission providing detailed quantitative information germane to evaluation of the results of the pilot program. The reports shall be publicly available and shall not contain any identifying customer information. The annual reports shall be filed within 30 days following the end of each program year.

PPL Electric Utilities Corporation

RIDERS, SURCHARGE, OPTIONS, AND CHARGES

RIDER MATRIX

Rate Schedule		USR	NM	MBC	ACR	MFC				DSIC	SDER	
RS		X	X	X	X	X				X	X	
GS-1			X	X	X	X				X	X	
GS-3			X	X	X	X				X	X	
LP-4			X	X	X					X	X	
LP-5				X	X						X	
BL				X		X				X	X	
SA				X	X	X				X	X	
SM (R)				X	X	X				X	X	
SHS				X	X	X				X	X	
SLE				X	X	X				X	X	
SE				X	X	X				X	X	
Rule 6				X	X	X				X	X	

Rider Titles

USR = Universal Service Rider
NM = Net Metering for Renewable Customer-Generators
MBC = Metering and Billing Credit Rider
ACR = Act 129 Compliance Riders
MFC = Merchant Function Charge Rider
DSIC = Distribution System Improvement Charge
SDER = Storm Damage Expense Rider

PPL Electric Utilities Corporation

STATE TAX ADJUSTMENT SURCHARGE

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges and credits provided for in this tariff, a two-part surcharge will be charged for all service rendered on and after the effective date of this provision.

- Part 1 will include Capital Stock Tax, Corporate Income Tax, Public Utility Realty Tax, and Gross Receipts Tax, which will be applied to the Distribution component of the bill. Effective July 1, 2026, this part of the surcharge will be 0.00%.
- Part 2 will include the Gross Receipts Tax, which will be applied to all other components of the bill. Effective January 1, 2024, this part of the surcharge will be a positive 0.001%.

Each part of the State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission in its regulations at 52 Pa. Code §69.51, et seq. and at 52 Pa. Code §54.91, et seq.:

- on December 18, 2023, and each year thereafter until the surcharge is rolled into base rates, and
- whenever the Company experiences a material change in any of the taxes used in calculation of the surcharge due to a change in the applicable tax rates, or in the basis of calculating such tax rates, or due to changes in its state tax liability arising under 66 Pa. C. S. §§ 2806(g), 2809(c) or 2810(c).

The recalculation will be submitted to the Commission within 10 days after the occurrence of the event which occasions such recomputation or as prescribed in the Commission's regulations at 52 Pa. Code § 54.91, et seq. If the recomputed surcharge is less than the one in effect, the utility will, or if the recomputed surcharge is more than the one in effect the utility may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be 10 days after filing or as prescribed in the Commission's regulations at 52 Pa. Code § 54.91, et seq.

TAX INDEMNIFICATION

If the Company becomes liable, under Section 2806(g) or 2809(c) of the Public Utility Code, 66 Pa. C.S. §§ 2806(g) and 2809(c), for any Pennsylvania state taxes not paid by an electric generation supplier, the non-tax-compliant electric generation supplier shall indemnify the Company for the full amount of additional state tax liability imposed upon it by the Pennsylvania Department of Revenue due to the failure of the electric generation supplier to pay, or remit to the Commonwealth, the tax imposed on the electric generation supplier's gross receipts under Section 1101 of the Tax Report Code of 1971 or Chapter 28 of Title 66.

PPL Electric Utilities Corporation

UNIVERSAL SERVICE RIDER

UNIVERSAL SERVICE RIDER

The Universal Service Rider (USR) charge, shall be applied to each kilowatt-hour supplied to customers, who take distribution service under Rate Schedules RS and RTS(R) of this tariff. The USR charge provides for recovery of the costs, including internal administrative costs (i.e., employee salaries, wages, and benefits), associated with universal service programs provided by the Company to residential customers. The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rider.

Beginning January 1, 2025, and continuing through December 31, 2025, the USR charge will be $0.01111/kwh. For subsequent years, the USR charge shall be filed with the Commission by December 21 of the previous year. The USR charge shall become effective for service rendered on or after the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a USR charge, if left unchanged, would result in a material over or under-collection of all USR costs incurred or expected to be incurred during the current 12-month period, the Company may file with the Commission for an interim revision of the USR charge to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company will file with the Pennsylvania Public Utility Commission by December 21 of each year an annual reconciliation of the USR revenue recovery during the immediately preceding application period pursuant to 66 Pa. C.S. §1307. The reconciliation shall become effective for service rendered on and after January 1 and shall remain in effect for a period of one year, or until new USR rates are approved by the Commission. Interest on overcollections and undercollections shall be computed monthly at the appropriate rate, as provided for in Section 1308(d) of the Public Utility Code, from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

Application of the USR shall be subject to review and audit by the Commission at intervals that it shall determine. The Commission shall review the level of charges produced by the USR charge and the costs included therein.

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS

PURPOSE

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned, generation facility using a net metering system.

APPLICABILITY

This Rider applies to renewable customer-generators served under Rate Schedules RS, GS-1, GS-3, and LP-4 who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources, pursuant to the Alternative Energy Portfolio Standards Act, 73 P.S. §§ 1648.1 – 1648.8 ("AEPS Act") or Commission regulations, and which will be operated in parallel with the Company's system. Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and the Company's interconnection standards and quantifying the total AC and DC nameplate capacity of the customer-generator's alternative energy source.

A renewable customer-generator is a non-utility owner or operator of a net metered distributed generation system with a nameplate capacity of not greater than 50 kilowatts, if installed at a residential service (RS), or not larger than 3,000 kilowatts at other customer service locations (Rate Schedules GS-1, GS-3 and LP-4), except for Customers whose systems are above 3 megawatts and up to 5 megawatts who make their systems available to operate in parallel with the Company during grid emergencies, as defined by the regional transmission organization, or where a microgrid is in place for the purpose of maintaining critical infrastructure, such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities, provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

The Customer's equipment must, at a minimum, conform to the Commission's Interconnection Standards and Regulations, pursuant to the AEPS Act, and the Company's interconnection standards. This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

Service under this Rider is available upon request to renewable customer-generators on a first-come, first-served accurately completed application basis as long as the total nameplate generating capacity installed by renewable customer-generator facilities does not adversely impact service to other customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system. When the Company determines that upgrades to its distribution system are necessary to interconnect the interconnection applicant's generating facility safely and reliably, the interconnection applicant shall be required to pay a deposit in advance of the Company performing final engineering and construction of the system upgrades. The amount of the deposit is in the discretion of the Company to ensure timely payment of system upgrade costs. If the interconnection applicant fails to pay such deposit within the communicated timeline of the Company's

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (CONTINUED)

demand for the deposit, the interconnection applicant's project shall be removed from the interconnection queue. Unspent portions of the deposit shall be fully refundable. The interconnection applicant must pay all actual costs of the system upgrades, including but not limited to, the cost of studies, engineering, administering the interconnection request, equipment, and construction costs prior to interconnection of the interconnection applicant's generating facility. Any deposits paid by the interconnecting applicant will be credited towards what is owed to the Company in connection with the interconnection request.

METERING PROVISIONS

A Customer enrolled in net metering under this Rider will be metered under the following terms and conditions.

1. A customer-generator facility used for net metering shall be equipped with a single bi-directional meter that can measure and record the flow of electricity in both directions at the same rate. A dual-meter arrangement may be substituted for a single bi-directional meter at the Company's expense.

2. If the customer-generator's existing electric metering equipment does not meet the requirements under Option (1) above, the Company shall install new metering equipment for the customer- generator at the Company's expense. Any subsequent metering equipment change necessitated by the customer-generator shall be paid for by the customer-generator. The customer-generator has the option of utilizing a qualified meter service provider to install metering equipment for the measurement of generation at the customer-generator's expense.

   Additional metering equipment for the purpose of qualifying alternative energy credits generated by the customer-generator shall be paid for by the customer-generator. The Company shall take title to the alternative energy credits (AECs) produced by a customer-generator

3. Meter aggregation on properties owned, or leased and operated, by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense incurred by the Company to process the customer-generator's account on a virtual meter aggregation basis.

PPL Electric Utilities Corporation

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (CONTINUED)

BILLING PROVISIONS:

A customer enrolled in net metering under this Rider will be billed under the following terms and conditions.

Customer-Generator Supplies More Electricity than Delivered by the Company

1. The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer by the Company during the billing period at the full retail rate consistent with Commission regulations. If a customer- generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the full retail rate. Any excess kilowatt hours will continue to accumulate until the end of the PJM planning period ending May 31 of each year. On an annual basis consistent with the PJM planning period, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by Company to the customer-generator during the preceding year at the Company's Price To Compare (PTC) consistent with Commission regulations. Compensation will also occur if the customer changes rate schedules or shopping status. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

Company Delivers More Electricity than Supplied by Customer-Generator

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

Virtual Meter Aggregations

3. For customer-generators involved in virtual meter aggregation programs, a credit shall be applied first to the meter through which the generating facility supplies electricity to the Company's distribution system, then through the remaining meters (for the customer-generator's account) equally at each meter's designated rate under the applicable Rate Schedule. Virtual meter aggregation is the combination of readings and billing for all meters, regardless of rate class, installed on properties owned, or leased and operated, by a customer-generator by use of the Company's billing process, rather than through physical rewiring of the customer-generator's owned or leased property for a physical, single-point of contact. The customer-generators are responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (CONTINUED)

NET METERING PROVISIONS FOR SHOPPING CUSTOMERS

1. Customer-generators may take net metering services from EGSs that offer such services.
2. If a net-metering customer takes service from an EGS, the Company will credit the customer for the distribution charge for each kilowatt hour produced by a Tier I or Tier II resource installed on the customer-generator's side of the meter, up to the total amount of kilowatt-hours delivered to the customer by the Company during the billing period. If a customer-generator supplies more electricity to the electric distribution system than the EDC delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the Company's distribution rates. Any excess kilowatt hours at the end of the PJM planning period will not carry over to the next year for distribution purposes. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. If the Company delivers more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the applicable rate schedule shall be applied to the net kilowatt-hours of electricity that the Company delivered. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
4. Pursuant to Commission regulations, the credit or compensation terms for excess electricity produced by customer-generators who are customers of EGSs shall be stated in the service agreement between the customer-generator and the EGS.
5. If a customer-generator switches electricity suppliers, the Company shall treat the end of the service period as if it were the end of the year.

CUSTOMER CHARGE

The Customer Charges under Rate Schedules RS, GS-1, GS-3, and LP-4 apply for installations under this Rider.

RIDERS

Bills rendered by the Company under this Rider shall be subject to the charges stated in any other applicable Rider.

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (CONTINUED)

The following billing provisions apply to Time-of-Use customer-generators in conjunction with service under applicable Rate Schedules RS, GS-1, GS-3 (<100kW), or LP-4 (<100kW).

1. The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer by the Company during the billing period at the full retail rate consistent with Commission regulations. Excess generation supplied by a customer-generator will be recorded on an hourly basis, maintaining an active record of kilowatt hours produced and consumed at the customer-generators premise. If a customer- generator supplies more electricity to the Company than the Company delivers to the customer- generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the full retail rate. If, in a subsequent billing period, a customer consumes more electricity than produced, kilowatt hours will be pulled from the customers bank on a first in first out basis. Any excess kilowatt hours will continue to accumulate until the end of the PJM planning period ending May 31 of each year. On an annual basis consistent with the PJM planning period, the Company will compensate the customer-generator for all remaining kilowatt-hours in the customer's bank, at the generation portion of the time-of-use rate when the excess generation was put into the bank. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

3. Customer-generators involved in virtual metering programs are not eligible for the TOU Program.

PPL Electric Utilities Corporation

METERING AND BILLING CREDIT RIDER

PURPOSE

This rider provides for Distribution Charge credits when an EGS licensed by the Commission provides metering, meter reading, and/or billing and collection service to a customer in lieu of the Company.

APPLICATION

This rider applies to the Distribution Charges included in each Rate Schedule included in this Tariff.

NET MONTHLY DISTRIBUTION CHARGE CREDIT

Rate Schedule	Metering	Meter Reading	Billing and Collection
RS	$ 1.97	$ 0.17	$ 2.34
Separate Water Heating Service	1.97	0.17	2.34
GS-1	4.08	0.17	2.34
Space Conditioning and Water Heating	4.08	0.17	2.34
Volunteer Fire Co./Sr. Citizen Centers	1.97	0.17	2.34
GS-3	4.08	0.17	2.34
Space Conditioning and Water Heating	4.08	0.17	2.34
Volunteer Fire Co./Sr. Citizen Centers	1.97	0.17	2.34
LP-4	55.57	0.17	2.34
Space Conditioning and Water Heating	4.08	0.17	2.34
LP-5	272.54	0.17	2.34
BL	4.08	0.17	2.34
SA	--	--	2.34
SM(R)	--	--	2.34
SHS	--	--	2.34
SLE	--	--	2.34
SE	--	--	2.34
Standby Service - 480 Volts or Less	4.08	0.17	2.34
Standby Service - 12,470 Volts	55.57	0.17	2.34
Standby Service - 69,000 Volts or Higher	272.54	0.17	2.34

TRANSMISSION SERVICE CHARGE

The Transmission Service Charge (TSC) shall be applied to charges for electricity supplied to customers who receive default service, as defined in Rule 1B(1), from the Company under this Tariff.

The TSC shall be computed separately for each of the following four customer classes:

(1) Residential: Consisting of Rate Schedule RS,
(2) Small Commercial and Industrial: Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, and SE (Small C&I),
(3) Large Commercial and Industrial – Primary: Consisting of Rate Schedule LP-4 (Large C&I – Primary), and
(4) Large Commercial and Industrial – Transmission: Consisting of Rate Schedules LP-5 (Large C&I – Transmission).

The TSC, computed using the formulae described below, shall be applied to the monthly bill of each customer receiving default service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year.

The TSC for the Residential class and the Small C&I class shall be computed using the following formula:

$$TSC = [TCe/S + TCd/S - E/S] \times 1/(1-T)$$

The TSC for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formulae:

$$TSC = TSCd + TSCe$$

The demand – related portion of the TSC (TSCd) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

$$TSCd = [TCd/D] \times 1/(1-T)$$

The other portion of the TSC (TSCe) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

$$TSCe = [TCe/S – E/S] \times 1/(1-T)$$

Where:

TCd = The demand-related (kW) portion of the charges that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive default service from the Company. These charges are all FERC-approved charges imposed by PJM on a kW basis. These charges are allocated to each customer class based upon the contribution of that class to the 5 coincident peaks used by PJM to establish such demand – related charges.

PPL Electric Utilities Corporation

TRANSMISSION SERVICE CHARGE (CONTINUED)

TCe = All other charges not recovered through TCd that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive default service from the Company. These charges are all FERC-approved charges imposed by PJM on any basis other than a kW basis. These charges are allocated to each customer class based upon the projected kWh usage of that class, including estimated distribution system losses during the computation year.

D = For the Large C&I – Primary customer class, the total of the monthly billing demands for all customers in the class, projected for the computation year. For the Large C&I – Transmission customer class, the total of the monthly contributions of all customers in the class to the Company's 5 coincident peaks used by PJM to establish such demand – related charges.

E = Net over or undercollection of the TCe and TCd charges associated with the acquisition of transmission service as of the end of the 12-month period ending September 30 immediately preceding the computation year, including applicable interest. Reconciliation of the TSC will be conducted separately for each of the four customer classes. Beginning with the reconciliation period ending April 30, 2013, the percentage of demand-related costs assigned to each customer class will change monthly to reflect the class' actual share of default service peak load responsibility in that month. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing, not to exceed the legal rate of interest in effect on the last day of the month the over or undercollection occurred, effective April 1, 2016.

S = The Company's total retail KWH sales to customers in each customer class who receive default service under this tariff (including distribution losses) projected for the computation year.

T= The total Pennsylvania gross receipts tax rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing period, expressed in decimal form.

The TSC shall be filed with the Pennsylvania Public Utility Commission (Commission) by November 1 of each year. The TSC rate shall become effective for transmission service acquired on behalf of default service customers and rendered to those customers on or after the following December 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's TSC, if left unchanged, would result in a material over or undercollection of all transmission service charges incurred or expected to be incurred, the Company may file with the Commission for an interim revision of the TSC to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

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TRANSMISSION SERVICE CHARGE (CONTINUED)

By November 1 of each year the company will file with the Commission the experienced net over or under collection as described above. The reconciliation will include a calculation of the application period over or under recoveries of transmission service costs. The reconciliation of the TSC will be the difference between actual transmission service costs incurred and actual revenue billed for the application period. The reconciliation filed November 1, 2025 will be for a 6-month period to adjust to the new filing period.

Minimum bills shall not be reduced by reason of the TSC, nor shall charges hereunder be a part of the monthly rate schedule minimum. The TSC shall not be subject to any credits or discounts, but Part 2 of the STAS shall apply.

Application of the TSC shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the TSC and the costs included therein.

Charges under the TSC for the period June 1, 2025, through November 30, 2025, as set forth in the applicable Rate Schedules.

Customer Class	**Large C&I - Transmission**	**Large C&I - Primary**	**Small C&I**	**Residential**
Rate Schedule / Charge	LP-5	LP-4	GS-1, GS-3, and BL	RS
Energy Rate ($/kWh)			0.03158 **(I)**	0.03324 **(I)**
Demand Rate ($/kW)	56.378 **(I)***	21.350 **(I)**		

**The Demand Rate ($/kW) for the Large C&I Transmission class was updated to $56.378 for the period of July 12, 2025 through November 30, 2025 via filing made on June 12, 2025*

Small C&I – Street Lights										
	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt
Rate Schedule/ Charge	HPS 9,500	2.072 $/Lamp	3,350	1.551	5,800	0.941	2,600	0.407	0.03158	0.02307
			6,650	2.422	9,500	1.348	3,300	0.593		
			10,500	3.385	16,000	1.983	3,800	0.600		
	LED 4,300	0.487 $/Fixture	20,000	5.362	25,500	3.578	4,900	0.820		
			34,000	9.142	50,000	5.615	7,500	1.046		
			51,000	12.635			15,000	1.951		
							20,000	3.026		

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

PPL Electric Utilities Corporation

GENERATION SUPPLY CHARGE-1

The Generation Supply Charge-1 (GSC-1) shall be applied to each kilowatt-hour supplied to residential customers who take default service from the Company under Rate Schedule RS, small commercial and industrial customers who take Default Service under Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, and SE and standby service for the foregoing rate schedules. The GSC-1 will not apply to those Rate Schedule GS-3 customers who have a Maximum Registered Peak Load of 100 kW or greater, but the GSC-1 will apply to those Rate Schedule LP-4 customers who have a Maximum Registered Peak Load of less than 100 kW. The GSC-1 shall have the options listed below.

FIXED PRICE OPTION – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL

PURPOSE

The Fixed Price Option provides eligible customers in the Residential and Small Commercial & Industrial Customer Class with default service for those customers who have not selected a retail electric generation supplier (EGS) or the Time of Use Program.

PRICING PROVISIONS

The Fixed Price GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for service provided during the billing period:

$$\text{Fixed Price GSC-1} = \left[\left(\frac{GS_{fp}}{S_{fp}} - \left(\frac{E}{S_{fp}}\right)\right)\right] \times \frac{1}{(1-T)}$$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial as designated above.

GS_{fp} = The total estimated direct and indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating Default Service customers on the Fixed Price Option in the applicable Customer Class. These costs shall be reduced by any revenue received by the Company from the sale of AECs that otherwise would have expired.

PPL Electric Utilities Corporation

GENERATION SUPPLY CHARGE-1 (CONTINUED)

The computation period shall be the six calendar months over which the Fixed Price GSC-1, as computed, will apply. Projections of the Company's costs to acquire

generation supply, adjusted for losses and including AECs, for the computation quarter shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated generation supply-related procurement and administration costs. Any costs incurred prior to June 1, 2025, shall be amortized ratably over the 48-month period June 1, 2025, through May 31, 2029, and the 6-month amortization amount shall be included in the computation of the GSC-1.

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating default service customers in the applicable Customer Class. These costs will be computed as stated in the GSC-1 reconciliation provisions and will include applicable interest. Interest shall be computed monthly from the month the over- or under collection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing, not to exceed the legal rate of interest in effect on the last day of the month the over- or undercollection occurred.

S_{fp} = The Company's total retail KWH sales to participating default service customers on the Fixed Price Option in the applicable Customer Class, projected for the computation quarter.

T = The Pennsylvania gross receipts tax rate (GRT) (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing month, expressed in decimal form.

Minimum bills shall not be reduced by reason of the GSC-1, nor shall GSC-1 charges be a part of the monthly rate schedule minimum. The GSC-1 shall not be subject to any credits or discounts and Part 2 of the STAS shall apply.

The following GSC-1 charges apply for the Fixed Price Option during the period June 1, 2025 through November 30, 2025.

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GENERATION SUPPLY CHARGE-1 (CONTINUED)

Customer Class	Small C&I	Residential
Rate Schedule / Charge	GS-1, GS-3 (< 100 kW), LP-4 (< 100 kW), and BL $0.08956/KWH **(I)**	RS $0.09166/KWH **(I)**

Small C&I – Street Lights											
Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)	
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt	
	HPS 9,500	5.875 $/Lamp	3,350	4.397	5,800	2.669	2,600	1.155	0.08956	0.06543	
			6,650	6.869	9,500	3.824	3,300	1.683			
			10,500	9.601	16,000	5.624	3,800	1.701			
	LED 4,300	1.380 $/Fixture	20,000	15.207	25,500	10.147	4,900	2.325			
			34,000	25.298	50,000	15.924	7,500	2.967			
			51,000	35.833			15,000	5.534			
							20,000	8.583			

GSC – 1 RECONCILIATION PROVISIONS

For the Fixed Price Option, the Company will file with the Commission thirty (30) days prior to each annual period (June 1 through May 31), a reconciliation of GSC-1 actual billed revenues and actual incurred costs for a twelve-month period ending March 31 of each year, pursuant to 66 Ps. C.S. §1307. The reconciliation shall become effective for service rendered during the 2 six-month computation periods.

The reconciliation will be calculated separately for each of the two Customer Classes. The reconciliation will include a calculation of any over/under collection that will be reflected in the GSC-1 charges for the subsequent 2 six-month computation periods. The GSC-1 will be reconciled every twelve months, using over/under collection balance for the twelve-month period ending two months prior to each annual period.

Application of the GSC-1 shall be subject to continuous review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the GSC-1 and the costs included therein.

PPL Electric Utilities Corporation

GENERATION SUPPLY CHARGE-1 (CONTINUED)

TIME OF USE PROGRAM PURPOSE

The Time-of-Use (TOU) Program provides for the voluntary participation of eligible existing and new residential and small commercial & industrial customers in a year-round TOU Program. Eligible customers must meet the application provisions of this TOU Program. The objective of this TOU Program is to provide eligible residential and small commercial & industrial customers with an opportunity to pay a rate lower than the fixed price for usage during off-peak periods and a rate higher than the fixed price for usage during on-peak periods.

APPLICATION PROVISIONS

This TOU Program is available to existing and new residential and small commercial/industrial customers who are served, or qualify to be served, under Rate Schedules RS, GS-1, GS-3 (customers with maximum registered peak loads less than 100 KW), LP-4 (customers with maximum registered peak loads less than 100KW), and BL. This includes Volunteer/Non-Profit organizations (Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services) served under Rate Schedules GS-1 and GS-3 but does not include customers in the Company's OnTrack program. Customers taking service under the above-referenced rate schedules, who also participate in the Company's Net Metering for Renewable Customer Generator programs, are eligible for the TOU Program.

PRICING PROVISIONS

The following Generation Supply Charges apply for service under the TOU Program during the period June 1, 2025 through November 30, 2025. On-Peak hours will be set based on schedule below Monday through Friday, excluding weekends and holidays.

Rate Schedule RS	Winter On-Peak Hours (4:00 PM to 8:00 PM) December 1 to May 31	Summer On-Peak Hours (2:00 PM to 6:00 PM) June 1 to November 30
On-Peak Hours	7.938 cts per kWh	13.333 cts per kWh **(I)**
Off Peak Hours	6.471 cts per kWh	8.243 cts per kWh **(I)**

Rate Schedules GS-1, GS-3 (< 100 kW), LP-4 (<100kW), and BL	Winter On-Peak Hours (4:00 PM to 8:00 PM) December 1 to May 31	Summer On-Peak Hours (2:00 PM to 6:00 PM) June 1 to November 30
On-Peak Hours	8.131 cts per kWh	12.836 cts per kWh **(I)**
Off Peak Hours	6.744 cts per kWh	8.098 cts per kWh **(I)**

PPL Electric Utilities Corporation

GENERATION SUPPLY CHARGE-1 (CONTINUED)

The TOU GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for default service provided during the billing month:

$$\text{Summer On-Peak TOU GSC-1} = \left[\left(\frac{GS_{OFF}}{S} \times GS_M + \left(\frac{GS_{IND} - E}{S} \right) \right) \right] \times \frac{1}{(1-T)}$$

$$\text{Winter On-Peak TOU GSC-1} = \left[\left(\frac{GS_{OFF}}{S} \times GS_M + \left(\frac{GS_{IND} - E}{S} \right) \right) \right] \times \frac{1}{(1-T)}$$

PPL Electric Utilities Corporation

GENERATION SUPPLY CHARGE-1 (CONTINUED)

$$\text{Summer Off-Peak TOU GSC-1} = \left[\left(\frac{GS_{GEN}}{S} \times 0.90\right) + \left(\frac{GS_{IND} - E}{S}\right)\right] \times \frac{1}{(1-T)}$$

$$\text{Winter Off-Peak TOU GSC-1} = \left[\left(\frac{GS_{GEN}}{S} \times 0.90\right) + \left(\frac{GS_{IND} - E}{S}\right)\right] \times \frac{1}{(1-T)}$$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial (taking service at secondary voltage levels) as designated above.

GS_{GEN} = The total generation component for the respective customer classes' fixed price default service rate.

GS_{OFF} = The total Off-Peak generation component for the respective customer classes' fixed price default service rate.

GS_{IND} = The total estimated indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating Default Service customers in the applicable Customer Class.

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating Default Service customers in the applicable Customer Class. These costs will be computed as stated in the GSC – 1 Reconciliation Provisions and will include applicable interest. Interest shall be computed monthly from the month the over- or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing in effect on the last day of the month the over- or undercollection occurred.

GS_M = Seasonal Multiplier based on historic data.

S = The Company's total retail KWH sales to participating Default Service customers in the applicable Customer Class, projected for the computation period.

T = The Pennsylvania GRT rate in effect during the billing month, expressed in decimal form.

PPL Electric Utilities Corporation

GENERATION SUPPLY CHARGE-1 (CONTINUED)

TERMINATING PARTICIPATION

A customer may leave this TOU Program after providing notice to the Company. The customer, if still receiving default service, will return to the standard Fixed Price GSC-1.

GENERATION SUPPLY CHARGE-2

The Generation Supply Charge-2 (GSC-2) shall be charged to customers in the Large Commercial & Industrial Customer Class who take default service from the Company under Rate Schedules GS-3, LP-4, LP-5, and standby service for the foregoing rate schedules. The GSC-2 will not apply to those Rate Schedule LP-4 customers who have a Maximum Registered Peak Load of less than 100 kW, but the GSC-2 will apply to those Rate Schedule GS-3 customers who have a Maximum Registered Peak Load of 100 kW or greater. The GSC-2 shall have one rate option provision: Hourly Default Service Option.

PURPOSE

The Hourly Default Service Option provides default service to eligible customers in the Large Commercial & Industrial Customer Class who have not selected an EGS.

PRICING PROVISIONS

All of the following charges apply to this rate option.

- GSC-2 Energy Charge per KWH: The product of actual real-time LMPs at the PPL Residual Aggregate Node as reported by PJM for each hour of the billing month expressed in cents per KWH multiplied by the customer's actual energy use, adjusted for losses, during each hour of the billing month.

- GSC-2 Capacity Charge: The product of the RPM price of capacity expressed in dollars per KW-Day, as reported by PJM for the PL Zone, for the applicable billing month times the customer's fixed peak load capacity obligation, as determined by the Company in accordance with the applicable PJM Agreements, multiplied by the number of days in the billing month.

- GSC-2 Administrative Charge per KWH: The product of all administrative charges (both the supplier's charges and PPL Electric's charges) expressed in cents per KWH multiplied by the customer's actual energy use, adjusted for losses, during each hour of the billing month. The supplier's charges shall be the supplier's winning bid in PPL Electric's most recent solicitation for supply of default service to customers in the Large C&I Customer Class. The supplier's charges may include, but are not limited to, the costs of transmission service (other than non-market-based transmission service charges), ancillary services, congestion management costs, and such other services or products that are required to supply hourly default service to customers in the Large C&I Customer Class, including AECs. PPL Electric's charges shall be a monthly pro rata amortization of the actual costs incurred by the Company to acquire generation supply from any source for the Large C&I Customer Class during the most recent 12-month period ended May 31 (as determined by amortizing such costs ratably over a 12-month period) plus the monthly amortization of the cost of administering that program prior to June 1, 2025 (as determined by amortizing such costs ratably over the 48-month period June 1, 2025 through May 31, 2029). In addition, the initial computation period will include any remaining over or undercollection balance related to application of the GSC-2 for the Large Commercial and Industrial Customer Class.

PPL Electric Utilities Corporation

GENERATION SUPPLY CHARGE-2 (CONTINUED)

The following rate components of the GSC-2 shall be filed with the Commission thirty (30) days prior to each application year (June 1 through May 31). The rate components subject to this filing requirement are: (1) the supplier's charges to be included in the GSC-2 Administrative Charge and (2) PPL Electric's charges to be included in the GSC-2 Administrative Charge. The reconciliation of the GSC-2 will be the difference between the actual administration costs incurred and the applicable billed revenue for the computation period. These rate components, as well as any net over or undercollection of these rate components as of the end of the 12-month period ending March 31 immediately preceding the computation period and set forth as a separate E-factor reconciliation component, shall become effective for Default Service rendered on and after the following June 1, and shall remain in effect for a period of one year.

By May 1 of each year, the Company will file with the Commission the experienced net over or undercollection of the GSC-2 associated with the above-identified costs that are incurred to provide generation supply for participating Default Service customers as of the end of the calendar month ending two months prior to the computation period, including applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of undercollections shall be calculated at the prime rate of interest. Interest on refunds of overcollections shall be calculated at the prime rate of interest, not to exceed the legal rate of interest.

The Pennsylvania GRT rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within the tariff) in effect during the billing month shall apply to charges under the GSC-2.

Minimum bills shall not be reduced by reason of the GSC-2, nor shall GSC-2 charges be a part of the monthly rate schedule minimum. The GSC-2 shall not be subject to any credits or discounts, but Part 2 of the STAS shall apply.

Application of the GSC-2 shall be subject to continuous review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the GSC-2 and the costs included therein.

ACT 129 COMPLIANCE RIDER – PHASE 4

A Phase 4 Act 129 Compliance Rider (ACR 4) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The ACR 4 will be implemented beginning June 1, 2021.

The ACR 4 shall be computed separately for each of the following three customer classes:

(1) Residential: Consisting of Rate Schedule RS,
(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, and SE, and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, and LP-5.

The ACR 4 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 4 charge shall be included in the distribution charges on a kWh basis of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 4.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.

The ACR 4 for the Residential class and the Small C&I class shall be computed using the following formula:

ACR 4 = [ACc/S - E/S] X 1 / (1-T)

The ACR 3 for the Large C&I class shall be computed using the following formula:

ACR 4 = [ACc/D - E/D] X 1 / (1-T)

ACT 129 COMPLIANCE RIDER – PHASE 4 (CONTINUED)

Where:

ACc = An annual budget of all costs required for the Company to implement its Commission approved Phase 4 Energy Efficiency and Conservation (EE&C) Plan during a compliance year, which is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year. The annual project program cost is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months in the Company's EE&C Plan for the given application year. All deferred design and development cost, general administrative costs, and applicable statewide evaluator costs will be amortized over a 60-month period.

D = For the Large C&I customer class, the total of the monthly billing demands for all customers in the class, projected for the computation year. The peak demand will be based on the customer's peak load contribution to the PJM peak load during the prior PJM Planning Year.

E = Net over or undercollection of the ACR 4 charges as of the end of the 12-month period ending March 31 immediately preceding the next compliance year. Reconciliation of the ACR 4 will be conducted separately for each of the three customer classes based upon the actual expenses incurred and actual revenues received for each customer class. No interest shall be computed monthly on over or undercollections. The reconciliation of ACR 3 revenues and expenses shall be adjusted during the 2022-2023 ACR 4 application year to reflect actual data for the months of April and May 2021, as well as any expenses incurred prior to May 31, 2021, but paid after that date.

S = The Company's total billed KWH sales in each customer class who receive distribution service under this tariff (including distribution losses), projected for the computation year.

T = The total Pennsylvania GRT rate in effect during the billing period, expressed in decimal form.

The ACR 4 shall be filed with the Pennsylvania Public Utility Commission (Commission) by May 1 of each year. The ACR 4 charge shall become effective for distribution service provided to all customers on or after the following June 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's ACR 4, if left unchanged, would result in a material over or undercollection of Phase 4 Act 129 Compliance costs incurred or expected to be incurred during the current 12-month period ending May 31, the Company may file with the Commission for an interim revision of the ACR 4 to become effective ten (10) days from the date of filing, unless otherwise ordered by the Commission.

PPL Electric Utilities Corporation

ACT 129 COMPLIANCE RIDER – PHASE 4 (CONTINUED)

At the conclusion of the Phase 3 EE&C Plan on May 31, 2021, collections under the ACR 3 for each customer class will be reconciled to the total cost of the EE&C Plan allowed by the Commission for that customer class. Overcollections or undercollections will be reflected as a separate line item in the E factor calculation and will be refunded or recovered through application of the ACR 4 rate effective June 1, 2021 through May 31, 2022. If any over/under collection balance is expected to remain after March 31, 2022, the collection will be included in the ACR 4 rate going forward.

Minimum bills shall not be reduced by reason of the ACR 4 nor shall charges hereunder be a part of the monthly rate schedule minimum. The ACR 4 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider. Charges under ACR 3 and ACR 4 will be combined for billing purposes only.

The Company shall file a report of collections under the ACR 4 within thirty (30) days following the conclusion of each compliance year.

Application of the ACR 4 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the ACR 4 and the costs included therein.

ACT 129 COMPLIANCE RIDER – PHASE 4 CHARGE

Charges under the ACR 4 for the period June 1, 2025 through May 31, 2026, as set forth in the applicable Rate Schedules.

Customer Class	**Large I&C -**	**Small I&C**	**Residential**
Rate Schedule / Charge	LP4, and LP-5	GS-1, GS-3, and BL	RS
	$1.057 /KW **(I)**	$0.00166 /KWH **(D)**	$0.00220 /KWH **(I)**

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

PPL Electric Utilities Corporation

ACT 129 COMPLIANCE RIDER – PHASE 4 (CONTINUED)

Small C&I – Street Lights										
Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt
	HPS 9,500	0.109 $/Lamp	3,350	0.082	5,800	0.049	2,600	0.021	0.00166	0.00121
			6,650	0.127	9,500	0.071	3,300	0.031		
			10,500	0.178	16,000	0.104	3,800	0.032		
	LED 4,300	0.026 $/Fixture	20,000	0.282	25,500	0.188	4,900	0.043		
			34,000	0.481	50,000	0.295	7,500	0.055		
			51,000	0.664			15,000	0.103		
							20,000	0.159		

PPL Electric Utilities Corporation

MERCHANT FUNCTION CHARGE RIDER

The Merchant Function Charge (MFC) Rider, stated as a percentage, shall be applied to the generation supply and transmission services charges billed, under the GSC-1 and TSC, respectively, as set forth in this Tariff, to each residential and small commercial & industrial (Small C&I) customer taking default service under these Rate Schedules: RS, GS-1, GS-3, BL, SA, SM (R), SHS, SLE, and SE and stand-by service for the foregoing rate schedules. The MFC will be reflected in the Company's Price To Compare.

The MFC, which will not be subject to reconciliation, is designed to make the Company's Price To Compare (PTC) more comparable to electric supply service prices offered by EGSs by reflecting anticipated generation supply-related uncollectible accounts expense in default service rates. In addition, the MFC will be applied to the TSC to reflect the applicable transmission service-related uncollectible accounts expense previously recovered though PPL Electric's distribution rates. The MFC is calculated by multiplying the generation supply charges billed under the GSC-1, and transmission service charges billed under the TSC, to each customer in the applicable class by the following uncollectible accounts expense percentages.

Residential Customer Class: 1.80%

Small C&I Customer Class: 0.26%

The values provided in the MFC Rider will be in place until changed in a subsequent distribution rate case.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC)

In addition to the net charges provided for in this Tariff, a charge of 0.00% will apply consistent with the Commission Order dated May 23, 2013, at Docket No. P-2012-2325034, approving the DSIC. This charge will be effective upon the effective date of new rates established at Docket No. R-2025-3057164.

GENERAL DESCRIPTION

A. Purpose: To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide PPL Electric with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

B. Eligible Property: The DSIC-eligible property will consist of the following:

- Poles and towers (Account 364);
- Overhead conductors (Account 365) and underground conduit and conductors (Accounts 366 and 367);
- Line transformers (account 368) and substation equipment (Account 362);
- Any fixture or device related to eligible property listed above, including insulators, circuit breakers, fuses, reclosers, grounding wires, crossarms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

C. Effective Date: The DSIC will become effective for bills rendered on and after July 1, 2013.

PPL Electric Utilities Corporation

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (CONTINUED)

COMPUTATION OF THE DSIC

A. Calculation: The DSIC will be updated on a quarterly basis to reflect eligible plant additions placed in service during the three-month periods ending one month prior to the effective date of each DSIC update. Thus, changes in the DSIC rate will occur as follows:

Effective Date of Change	Date to which DSIC-Eligible Plant Additions Reflected
April 1st	December 1st – February 28th
July 1st	March 1st – May 31st
October 1st	June 1st – August 31st
January 1st	September 1st – November 30th

B. Determination of Fixed Costs: The fixed costs of eligible distribution system improvements projects will consist of depreciation and pre-tax return, calculated as follows:

1. Depreciation: The depreciation expense shall be calculated by applying the annual accrual rates employed in PPL Electric's most recent base rate case for the plant accounts in which each retirement unit of DSIC-eligible property is recorded to the original cost of DSIC-eligible property.

2. Pre-tax return: The pre-tax return shall be calculated using the statutory state and federal income tax rates, PPL Electric's actual capital structure and actual cost rates for long-term debt and preferred stock as of the last day for the three-month period ending one month prior to the effective date of the DSIC and subsequent updates. The cost of equity will be the equity return rate approved in PPL Electric's last fully litigated base rate proceeding for which a final order was entered not more than two years prior to the effective date of the DSIC. If more than two years shall have elapsed between the entry of such a final order and the effective date of the DSIC, then the equity return rate used in the calculation will be the equity return rate calculated by the Commission in the most recent Quarterly Report on the Earnings of Jurisdictional Utilities released by the Commission.

C. Application of DSIC: The DSIC will be expressed as a percentage carried to two decimal places and will be applied to the total amount billed to each customer for distribution service under PPL Electric's otherwise applicable rates and charges, excluding amounts billed for the State Tax Adjustment Surcharge (STAS). To calculate the DSIC, one-fourth of the annual fixed costs associated with all property eligible for cost recovery under the DSIC will be divided by PPL Electric's projected revenue for distribution service (including all applicable clauses and riders) for the quarterly period during which the charge will be collected, exclusive of the STAS.

PPL Electric Utilities Corporation

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC) (CONTINUED)

COMPUTATION OF THE DSIC (Continued)

D. Formula: The formula for calculation of the DSIC is as follows:

$$DSIC = \frac{((DSI \times PTRR) + STFT + Dep + e) \times \frac{1}{(1-T)}}{PQR}$$

Where:

DSI = Original cost of eligible distribution system improvement projects net of accrued depreciation and associated accumulated deferred income taxes pertaining to property-related book/tax depreciation timing differences from the use of accelerated depreciation per Internal Revenue Code, 26 U.S. Code § 168.

PTRR = Pre-tax return rate applicable to DSIC-eligible property.

STFT = (State Tax Flow Through) Pre-tax flow through calculated on book-tax timing differences between accelerated tax depreciation and book depreciation net of federal tax.

Dep = Depreciation expense related to DSIC-eligible property.

e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit, as described below.

PQR = Projected quarterly revenues for distribution service (including all applicable clauses and riders) from appliable customers. The quarterly revenues will be determined on the basis of the summation of projected revenues for the applicable three-month period.

T = Pennsylvania gross receipts tax rate in effect during the billing month, expressed in decimal form.

Minimum bills shall not be reduced by reason of the DSIC, nor shall charges hereunder be a part of the monthly rate schedule minimum. The DSIC shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under the DSIC.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC) (CONTINUED)

CUSTOMER SAFEGUARDS

A. Cap: The DSIC is capped at 5.00% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis.

B. Audit/Reconciliation: The DSIC is subject to audit at intervals determined by the Commission. Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1350, et seq., shall be credited to customer accounts. The DSIC is subject to annual reconciliation based on a reconciliation period consisting of the twelve months ending December 31 of each year or PPL Electric may elect to subject the DSIC to quarterly reconciliation but only upon request and approval by the Commission. The revenue received under the DSIC for the reconciliation period will be compared to PPL Electric's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one -year period commencing on April 1 of each year, or in the next quarter if permitted by the Commission. If DSIC revenues exceed DSIC-eligible costs, such over-collections will be refunded with interest. Interest on over-collections and credits will be calculated at the residential mortgage lending specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) and will be refunded in the same manner as an over-collection. PPL Electric is not permitted to accrue interest on under collections.

C. New Base Rates: The DSIC will be reset at zero upon application of new base rates to customer billings that provide for prospective recovery of the annual costs that had previously been recovered under the DSIC. Thereafter, only the fixed costs of new eligible plant additions that have not previously been reflected in PPL Electric's rates or rate base will be reflected in the quarterly updates of the DSIC.

D. Customer Notice: Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert also shall be included with the first billing.

E. Customer classes: Effective July 1, 2013, the DSIC shall be applied equally to all customer classes except Rate Schedule LP-5, consistent with the Commission Order entered April 9, 2015 at Docket No. P-2012-2325034.

F. Earning Reports: The DSIC also will be reset at zero if, in any quarter, data filed with the Commission in PPL Electric's then most recent Annual or Quarterly Earnings reports (Schedule D-2) show that PPL Electric would earn a rate of return that would exceed the allowable rate of return used to calculate its fixed costs under the DSIC as described in the pre-tax return section. PPL Electric shall file a tariff supplement implementing the reset to zero due to overearning on one-days' notice and such supplement shall be filed simultaneously with the filing of the most recent Annual or Quarterly Earnings reports indicating that PPL Electric has earned a rate of return that would exceed the allowable rate of return used to calculate its fixed costs.

PPL Electric Utilities Corporation

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC) (CONTINUED)

G. Residual E-Factor Recovery Upon Reset to Zero: PPL Electric shall file with the Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. PPL Electric can recoup or refund the residual over/under collection balance when the DSIC rate is reset to zero. PPL Electric shall refund any overcollection to customers and is entitled to recover any undercollections as set forth in Customer Safeguard Section B. The tariff supplement shall be submitted in accordance with the Quarterly Updates section of this tariff.

PPL Electric Utilities Corporation

STORM DAMAGE EXPENSE RIDER

PURPOSE

The Storm Damage Expense Rider (SDER) shall be applied to bills of all customers of the Company. The SDER provides for recovery of qualified storm damage expenses incurred by the Company from storms reportable to the Pennsylvania Public Utility Commission (Commission) that are not otherwise currently recovered through its base rates.

STORM DAMAGE EXPENSES

Storm damages for purposes of this SDER are those resulting from direct physical loss or damage to property from wind, tornado, hurricane, tropical storm, tropical depression, rain, snow, hail, sleet, ice, lightning, flood, fire resulting from any of these perils, and similar causes. Storm damage expenses consist of those expenses incurred to remediate storm damage to the Company's distribution system, including, but not limited to, overtime and premium wages of the Company's employees, costs of outside service providers and mutual aid utilities employed by the Company during storm restoration efforts, materials and supplies used to repair or replace damaged property, overhead charges associated with storm damage expenses, including wages and benefits, transportation, purchasing and stores charges, expediting expenses for the reasonable and extra costs to make temporary repairs and to expedite the permanent repair or replacement of damaged property, and expenses of providing services to customers whose electric service has been interrupted by any of the perils listed above. Straight-time wages and benefits and expenses reimbursed by others will be excluded from the SDER, and capitalized costs of repairing or replacing facilities damaged by the perils listed above, will be excluded from the SDER.

FACTOR DEFINITION

Net storm damage expenses to be recovered in the SDER shall be equal to:

$$SDER = (C – R) + E,$$

Where C equals the Cost factor, R equals the Base Rate factor and E equals the Experience factor.

The C Factor = For purposes of calculating SDER charges, storms will be categorized as reportable or non-reportable storms. Reportable storms are those that cause unscheduled service interruptions in a single event to 2,500 or more customers for 6 or more consecutive hours; non-reportable storms are all other storms. See 52 Pa. Code § 67.1(b).

PPL Electric Utilities Corporation

STORM DAMAGE EXPENSE RIDER (CONTINUED)

FACTOR DEFINITION (CONTINUED)

In order to calculate the C factor for each application year, the Company will include in the SDER all qualifying storm damage expenses caused by reportable storms and non-reportable storms incurred during the 12-month period ending two months prior to the application year, except that all qualifying expenses caused by major storm events, defined as an interruption of electric service resulting from conditions beyond the control of the Company which affects at least 10% of the Company's customers during the course of the event for a duration of 5 minutes each or greater (see 52 Pa. Code §57.192), will be recovered over three years and reflected in SDER rates commencing in the application year after the storm occurred.

The C factor will include interest for major storm events that are subject to amortization, as provided above. Such interest shall be computed monthly at the average rate of interest specified for residential mortgage lending by the Secretary of Banking in accordance with the Act of January 30, 1974 (P.L. 13, No. 6 referred to as the Loan Interest and Protection law, 41 P .S. §§ 101 et seq.), from the month the amortization begins to the effective month that the full amount of the amortization is recovered.

The R Factor = The R factor is the amount of applicable storm damage expense reflected in the Company's base rates. The R factor for July 1, 2026 and thereafter, unless modified by the Commission in a subsequent base rate case, shall equal $42,500,000, consisting of: (1) $32,000,000, which for purposes of this SDER constitutes the amount of expense from reportable storms currently recovered through base rates, excluding previously approved amortization allowances for expenses for extraordinary storms, defined by the Uniform System of Accounts General Instruction 7 as an item that exceeds five percent (5%) of a utility's annual net income, that currently are reflected in the Company's base rates; and (2) $10,500,000, which for purposes of this SDER constitutes the amount of expense from non-reportable storms currently recovered through base rates. The Company will consider storm damage expenses exceeding 5% of its annual distribution net income as extraordinary for SDER recovery purposes.

The E Factor = The E factor is the amount of any under or over collections during the year prior to the application year resulting from differences between actual and projected billing units. Interest shall be computed monthly at the average rate of interest specified for residential mortgage lending by the Secretary of Banking in accordance with the Act of January 30, 1974 (P.L. 13, No. 6 referred to as the Loan Interest and Protection law, 41 P ,S, §§ 101 et seq.), from the month the over or under collection occurs to the effective month that the over or under collection is recouped or refunded.

PPL Electric Utilities Corporation

STORM DAMAGE EXPENSE RIDER (CONTINUED)

PRICING PROVISION

The SDER shall be computed separately for each of the following four customer classes:

(1) Residential: Consisting of Rate Schedule RS,
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, and SE,
(3) Large Commercial and Industrial - Primary (Large C&I - Primary): Consisting of Rate Schedule LP-4, and
(4) Large Commercial and Industrial – Transmission (Large C&I – Transmission): Consisting of Rate Schedule LP-5.

Net storm damage expenses to be recovered in each application year (C-R+E) will be allocated among these four customer classes using the method in the cost allocation study approved by the Commission in the Company's most recent base rate proceeding.

The following Allocation Schedule percentages apply for the following four customer classes.

Customer Class	Residential	Small C&I	Large Primary C&I	Large Transmission C&I
Allocation Schedule	72.60% **(I)**	22.90% **(D)**	4.35% **(D)**	0.14% **(D)**

The SDER, as computed using the formula described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SDER.

The SDER for the Residential class shall be computed using the following formula:

SDER = [RASDE / D] X 1 / (1-T)

The SDER for the Small C&I class shall be computed using the following formula:

SDER = [SASDE / D] X 1 / (1-T)

The SDER for the Large C&I - Primary class shall be computed using the following formula:

SDER = [LASDEP / N] X 1 / (1-T)

STORM DAMAGE EXPENSE RIDER (CONTINUED)

The SDER for the Large C&I – Transmission class shall be computed using the following formula:

SDER = [LASDET / N] X 1 / (1-T)

Where:

RASDE = Net storm damage expenses allocated to Residential customers

SASDE = Net storm damage expenses allocated to Small C&I customers

LASDEP = Net storm damage expenses allocated to Large C&I - Primary customers LASDET =

Net storm damage expenses allocated to Large C&I – Transmission customers.

D = The Company's total billed kWh sales in each customer class that receives distribution service under this Tariff (including distribution losses), projected for the computation year.

N = Number of Customers per Year

T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.

RECOVERY PERIOD

The SDER charges together with supporting data will be filed with the Commission no later than December 1 of the preceding year. The SDER charges shall become effective for service rendered on and after the following January 1.

Upon a determination that an SDER charge, if left unchanged, would result in a material over or under-collection of all SDER expenses incurred or expected to be incurred during the current 12-month application period, the Company may file with the Commission a request for an interim revision of the SDER to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

PPL Electric Utilities Corporation

STORM DAMAGE EXPENSE RIDER (CONTINUED)

ACCOUNTING

The Company will record any qualifying storm damage expenses from reportable storms and non-reportable storms in excess of the $42,500,000 included in base rates, to a regulatory asset for inclusion in the SDER. If the amount of storm damage expense incurred is less than the $42,500,000 included in base rates, the Company will record a regulatory liability for inclusion in the SDER.

CUSTOMER SAFEGUARDS

Cap: Total annual revenues collected under the SDER will be capped at an amount not to exceed 3% of the total intrastate operating revenues billed to customers, exclusive of amounts recovered under the State Tax Adjustment Surcharge. If storm damage expense for recovery exceeds 3%, the excess expenses will be deferred and available for recovery in the Company's next base rate case under Section 1308.

Audit/Reconciliation: The SDER is subject to audit at intervals determined by the Commission. Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1307, *et seq.*, shall be credited to customer accounts. The SDER is subject to annual reconciliation based on a reconciliation period ending October 31 of each year. The revenue received under the SDER for the reconciliation period will be compared to PPL Electric's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one-year period.

STORM DAMAGE EXPENSE RIDER CHARGE

Effective July 1, 2026, the SDER charges will be applied as set forth in the applicable Rate Schedules, unless otherwise ordered by the Commission.

Customer Class	**Large C&I - Transmission**	**Large C&I - Primary**	**Small C&I**	**Residential**
Rate Schedule / Charge	LP-5	LP-4	GS-1, GS-3, and BL	RS
	$0.00/Bill	$0.00/Bill	$0.00/KWH	$0.00 KWH

PPL Electric Utilities Corporation

STORM DAMAGE EXPENSE RIDER (CONTINUED)

Small C&I – Street Lights										
Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt
	HPS 9,500	0.000 $/Lamp	3,350	0.000	5,800	0.000	2,600	0.000	0.00000	0.00000
			6,650	0.000	9,500	0.000	3,300	0.000		
			10,500	0.000	16,000	0.000	3,800	0.000		
	LED 4,300	0.000 $/Fixture	20,000	0.000	25,500	0.000	4,900	0.000		
			34,000	0.000	50,000	0.000	7,500	0.000		
			51,000	0.000			15,000	0.000		
							20,000	0.000		

RESIDENTIAL ELECTRIC VEHICLE (EV) TIME OF USE (TOU) CHARGING REBATE PROGRAM

A. PROGRAM DESCRIPTION AND ELIGIBILITY

The Residential EV TOU Charging Rebate Program is available to residential customers with Level 2 EV chargers, subject to a cap of 2,000 customers. A customer can enroll in this program through the Company's website. The program's purpose is to incent participating customers to charge their EVs using their Level 2 chargers during the off-peak hours established for this program by providing a flat rebate to each participating customer who conducts at least 80% of their EV charging using their Level 2 charger during off-peak hours. To be eligible for this program, the customer's EV charging equipment must be on the list of compatible equipment certified by the Company.

B. ON-PEAK AND OFF-PEAK HOURS

For purposes of this program, the On-Peak Hours are 4:00 PM to 7:00 PM in the summer months of June, July, and August and 6:00 AM to 9:00 AM and 6:00 PM to 8:00 PM in the winter months of December, January, and February.

C. REBATE AMOUNT

A participating customer who conducts at least 80% of their EV charging using their Level 2 charger during off-peak hours during the applicable billing period will receive a flat rebate of $10.00.

D. DATA COLLECTION

Customers participating in the program must agree that the Company can conduct EV charging session validation and data collection for their EV charger via approved telematics or EV supply equipment. Data collected by the Company can be used for internal planning and operational purposes.

E. MARKETING

The Company may conduct targeted marketing to customers in areas where EV growth is forecasted to start causing system constraints in the next 5-7 years.

RATE SCHEDULE RS
RESIDENTIAL SERVICE

APPLICATION RATE SCHEDULE RS

This Rate Schedule is for single phase residential service in accordance with the provisions hereof. The Multiple Dwelling Unit Application is restricted to eight or fewer dwelling units for applications after August 26, 1976, and further to buildings converted to multiple dwelling units for applications after June 28, 1980.

NET MONTHLY RATE

Distribution Charge
Effective: October 1, 2024

$17.00 per month (Customer Charge) plus
6.296 cents per KWH (Includes ACR 4, USR, and SDER)

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this tariff applies to all KWH billed under this rate Schedule.

MINIMUM CHARGE

The Minimum Distribution Charge is the Customer Charge.

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

MULTIPLE DWELLING UNIT APPLICATION

When multiple dwelling units are supplied through one meter, the per day charge and the KWH block charges of the Distribution Charge rate, plus for customers who receive Default Service from the Company, Generation Supply Charge-1 rates are multiplied by the number of dwelling units in the determination of the net monthly bill under this Rate Schedule. Demand billing does not apply under this provision.

RIDERS

The Riders included in that Tariff apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

RATE SCHEDULE RS (CONTINUED)

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. After the due date, the Company may initiate collection procedures and a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

APPLICATION PROVISIONS

For the purposes of the application of this Rate Schedule, a dwelling is defined as a living space consisting of at least permanent provisions for shelter, dining, sleeping, and cooking, with provisions for permanent electric, water, and sanitation services.

(1) This Rate Schedule is for single phase electric service for:

(a) A single-family dwelling and detached buildings when the detached buildings are served at the customer's expense through the same meter as the single family dwelling.

(b) A separate dwelling unit in an apartment house.

(c) A single farm dwelling and general farm uses when general farm uses are served at the customer's expense through the same meter as the single farm dwelling.

(d) A building previously wired for single meter service which is converted to not more than 8 separate dwelling units served through one meter.

(2) This Rate Schedule does not apply to:

(a) Residential service that includes more than 2,000 watts of connected load attributable to commercial or professional use exclusive of space heating and air conditioning in common with the residence.

(b) Residential service combined with any commercial or professional use outside the residence or in a section of a multi-use building that is separate from the dwelling unit.

(c) Service which includes common use in excess of 5,500 watts of connected load for halls, basement, or other portions of an apartment building.

(d) Single meter service to multiple dwelling units in buildings constructed after June 28, 1980.

(e) Establishments recognized by name, notice or advertisement, such as hotels, clubs, fraternities, sororities, boarding houses, institutions, orphanages, rest homes, tourist homes and rooming houses with more than 3 rooms available for such use and rectories and convents with accommodations for more than 5 adults.

PPL Electric Utilities Corporation

RATE SCHEDULE RS (CONTINUED)

(f) Residential service locations connected on or after September 28, 1995, which include more than 2,000 watts of general farm load.

(g) Residential service locations with an installed generating system that has a nameplate capacity greater than 50 kilowatts.

(h) Campers, Recreational Vehicles (RV), and construction trailers that are mobile in nature and are not permitted dwellings.

(3) Where any use of service at a residence or on a farm is not eligible for the application of this Rate Schedule, customer has the option to provide separate circuits so that the portion that is applicable can be metered and billed separately hereunder and the remaining portion can be billed under the applicable general service rate schedule. When separate circuits are not provided, the entire service is billed under the applicable general service rate schedule.

(4) Electric water heaters served hereunder must be equipped with thermostatically controlled noninductive heating elements so connected that not more than 5500 watts can be operated at one time. The Company reserves the right to install necessary devices to control the operation of electric water heaters at its option.

RATE SCHEDULE GS-1
SINGLE PHASE GENERAL SERVICE
AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-1

This Rate Schedule is for single phase non-residential service at secondary voltage and other applications outside the scope of the Residential Rate Schedule, which would include residential service locations with an installed generating system that has a nameplate greater than 50 kilowatts. New applications with voltage levels higher than the secondary voltage will not be accepted.

NET MONTHLY RATE

Distribution Charge
$30.00 per month (Customer Charge) plus
$5.846 per kilowatt for all Billing KW

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

MINIMUM CHARGE

The Monthly Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

RATE SCHEDULE GS-1 (CONTINUED)

SERVICE TO VOLUNTEER FIRE COMPANIES, NON-PROFIT SENIOR CITIZEN CENTERS, NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-profit Ambulance Services may, for a minimum one-year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge
Effective: October 1, 2024

$17.00 per month (Customer Charge) plus
6.296 cents per KWH (Includes ACR 4, USR, and SDER)

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

MINIMUM SERVICE PERIOD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE GS-3
THREE PHASE GENERAL SERVICE
AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-3

This Rate Schedule is for two phase and three-phase service at secondary voltage. Where necessary, the Company furnishes and maintains one transformation from line voltage to a lower Company standard service voltage. New applications with voltage levels higher than the secondary voltage will not be accepted after January 1, 2005.

General Service customers receiving three-phase service will be served under Rate Schedule GS-3.

NET MONTHLY RATE

Distribution Charge
$ 78.00 per month (Customer Charge) plus
$ 5.272 per kilowatt for all kilowatts of the Billing KW

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge

The customer is responsible for applicable charges under the GSC-1 or GSC-2 rate schedule.

MINIMUM CHARGE

The Monthly Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

PPL Electric Utilities Corporation

RATE SCHEDULE GS-3 (CONTINUED)

SERVICE TO VOLUNTEER FIRE COMPANIES NON-PROFIT SENIOR CITIZEN CENTERS NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services may for a minimum one-year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge
Effective: October 1, 2024

$17.00 per month (Customer Charge) plus
6.296 cents per KWH (Includes ACR 4, USR, and SDER)

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

MINIMUM SERVICE PERIOD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LP-4
LARGE GENERAL SERVICE AT 12,470 VOLTS

APPLICATION RATE SCHEDULE LP-4

This Rate Schedule is for large general service supplied from available lines of three phase 12,470 volts or single phase 7,200 volts when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. New applications with voltage levels higher or lower than 12,470 volts will not be accepted.

NET MONTHLY RATE

Distribution Charge

$235.00 per month (Customer Charge) plus

$ 3.881 per kilowatt for all kilowatts of the Billing KW.

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge

The customer is responsible for applicable charges under the GSC-1 or GSC-2 rate schedule.

MINIMUM CHARGE

The Monthly Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution and the Transmission components is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PPL Electric Utilities Corporation

RATE SCHEDULE LP-4 (CONTINUED)

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

MINIMUM SERVICE PERIOD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LP-5
LARGE GENERAL SERVICE AT 69,000 VOLTS OR HIGHER

APPLICATION RATE SCHEDULE LP-5

This Rate Schedule is for large general service supplied from available lines of 69,000 volts or higher, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage. It applies to three phase, 60 Hertz service.

NET MONTHLY RATE

Distribution Charge

$973.44 per month (Customer Charge)

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -2

The customer is responsible for applicable charges under the GSC-2 rate schedule.

MINIMUM CHARGE

The Monthly Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Transmission component is based on the customer's peak load contribution to the PJM peak load.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

RATE SCHEDULE LP-5 (CONTINUED)

MINIMUM SERVICE PERIOD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

LINE EXTENSIONS AND SERVICE EXTENSIONS

Customer is responsible for paying all costs associated with line extensions and service extensions to take service under this rate schedule, except when, in the Company's discretion, it is determined that certain line extensions will provide reliability or other benefits to the Company's transmission system. The Company shall not charge the customer directly for line extension upgrades that provide benefits to the Company's transmission system, as determined by PPL Electric. For the purposes of this rate schedule, any upgrades to the 230 kV and 500 kV networked bulk electric system may be presumed to provide reliability benefits to the Company's transmission system. Other benefits that would support relieving the customer of the obligation to directly pay for line extension costs include, but not are not limited to, increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections.

The customer shall enter into an agreement providing a revenue guarantee in the amount of all line extension costs that were not directly charged to the customer. The agreement shall include, at a minimum, the following terms:

1) Initial term of not less than five (5) years;

2) Customer shall provide an initial load ramp schedule for the initial five (5) year term;

3) Customer shall provide a revenue guarantee in the amount of the line extension costs that customer was not directly charged;

4) Until the revenue guarantee is satisfied, the customer shall pay applicable rates based on the greater of actual peak demand values, or 80% of the load provided in the load ramp schedule;

5) Customer's revenue guarantee shall be satisfied when the Company has received transmission revenue from the customer equaling the amount of costs for the line extension that was not directly charged to the customer;

6) Customer shall provide security in the form of a letter of credit, surety bond, parent guarantee, or other security instrument acceptable to the Company for the amount of the outstanding revenue guarantee;

7) In the event of default, the Company shall draw on the security instrument in the amount of the outstanding revenue guarantee and apply the funds to the remaining cost of the line extension that was not directly charged to the customer.

PPL Electric Utilities Corporation

RATE SCHEDULE LP-5 (CONTINUED)

To the extent there is any conflict between the line and service extension provisions of this rate schedule and the line and service extension provisions in Rule 3 of this Tariff, the line and service extension provisions of this rate schedule shall control.

CUSTOMER TRANSFORMATION EQUIPMENT

Customers taking service under this rate schedule can request, and the Company can choose to agree at its own discretion, that the Company construct, own, operate, and/or maintain the customer's transformation equipment. The Company shall provide service regarding the customer's transformation equipment upon terms and rates mutually agreeable to the customer and Company. Such terms and rates shall be set forth in the contract for service.

RATE SCHEDULE BL

BORDERLINE SERVICE - ELECTRIC SERVICE

APPLICATION OF RATE SCHEDULE BL

This Rate Schedule is for borderline distribution service to public utility companies for resale in adjacent territory under reciprocal agreements subject to the following conditions:

1. Request is made for each point of supply where service is desired under said agreement.

2. Service is supplied when Company has available capacity in lines, transformers, generating apparatus or other equipment over and above that required to meet the demands, present and prospective, for service in its own territory, of which fact Company's determination is final.

3. When such service is supplied, the potential, phase, and period of service at the desired point of supply shall be mutually agreed upon.

NET MONTHLY RATE

Distribution Charge

6.690 cents per KWH plus 1% on Company's investment in facilities necessary to deliver and meter the service.

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

Payment shall be made on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically.

PPL Electric Utilities Corporation

RATE SCHEDULE BL (CONTINUED)

MINIMUM SERVICE PEROD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE SA
PRIVATE AREA LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SA

This Rate Schedule is for the lighting of yards, private roadways, alleys and other areas supplied from existing overhead secondary distribution.

NET MONTHLY RATE

Distribution Charge
$15.872 per fixture for Light Emitting Diode (LED)

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge - 1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

EQUIPMENT AND SERVICE

Company installs and maintains the bracket, luminaire, lamp and photoelectric control on a Company-owned wood pole. Lamp is lighted from dusk to dawn or for approximately 4,300 hours per annum.

A Light Emitting Diode (LED) of a nominal 4,700 lumens is installed in a luminaire on a 30-inch bracket. Outage notifications will normally be assessed within 1 business week from the time of notification by the customer to the Company. There is no credit for outages. The Company reserves the right to make substitutions when identical materials are not available.

Company installs up to one span of secondary not exceeding 150 feet from an existing secondary voltage supply and one pole for each lamp provided the location of the pole is accessible by a service truck for the installation and maintenance of the lamp and provided the Company is furnished a suitable ROW.

Upon request and at the Company's discretion, the Company may install an area light fixture on a suitable customer-owned support.

Where a secondary supply is not available at the desired lamp location and/or where the distance is more than one span, the Company may furnish the service provided the customer reimburses Company for the Company's estimated added investment required to supply the service in each case.

RATE SCHEDULE SA (CONTINUED)

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically or not less than 20 days when billed in conjunction with a residential rate schedule. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof except, when billed in conjunction with Rate Schedules RS, RTS, and R TD, in which case a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

Minimum Service Period

Service under this Rate Schedule is for no less than one (1) year for LED fixtures from the date service is first rendered, unless the Company and the customer mutually agree to a different term in a contract for service.

RATE SCHEDULE SM (R)
MERCURY VAPOR STREET LIGHTING SERVICE

The application of this Rate Schedule to all service is limited as indicated in the Application section of this Rate Schedule. No new installations of mercury vapor lamps and fixtures shall be offered after January 1, 2008, in accordance with the Energy Policy Act of 2005. This Rate Schedule is only available until such time prior to the Company transferring customers to Rate Schedule SLE. In the event that the Company cancels a contract under this Rate Schedule the customer's only option to continue street light service is to take service under Rate Schedule SLE.

APPLICATION RATE SCHEDULE SM

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers, when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) 10,500 lumen and 34,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after June 2, 1973, and also prospective fixtures where a definite rate commitment has been made as of that date as long as service is continuous thereafter, and fixtures previously supplied under Hershey Electric Company SMVO rate.

(b) metal pole overhead -- poles installed on or before and in service continuously after June 2, 1973, and fixtures previously supplied under Hershey Electric Company SMVO and S rates.

(c) customer-owned equipment -- customers served on or before and supplied continuously after August 26, 1976.

(d) 20,000 lumen and 51,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after August 22, 1983, and additions at locations adjacent to such existing installations.

(e) 3,350 lumen and 6,650 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after April 28, 1987, and additions at locations adjacent to or interspersed with such existing installations.

(f) The mercury vapor (MV) lamps which fail will be transitioned to the Light Emitting Diode (LED) (Rate Schedule SLE) nominal lumens equivalent. A nominal lumen/wattage equivalent table is shown below. This is in accordance with the Energy Policy Act of 2005 – Section 135 H.R. 6-39, which states that "Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008."

PPL Electric Utilities Corporation

RATE SCHEDULE SM (R) (CONTINUED)

Lamp Description	Nominal Lumen	Wattage	Lamp Description	Nominal Lumen	Wattage	Fixture Description	Nominal Lumen	Wattage
MV	3,350	100	HPS	5,800	70	LED LM	3,000	40
MV	6,650	175	HPS	9,500	100	LED LM	5,000	58
MV	10,500	250	HPS	16,000	150	LED HM	2,900	32
MV	20,000	400	HPS	25,500	250	LED HM	4,750	42
MV	34,000	700	HPS	25,500	250	LED HM	8,000	69
MV	51,000	1,100				LED HM	12,750	121
						LED HM	25000	211

NET MONTHLY RATE

(1) Lamp Prices

Distribution Charge

Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
Mercury Vapor	3,350	100	$14.479	----	$21.922	$23.785	----	----
Mercury Vapor	6,650	175	$17.343	$25.714	$25.224	$27.028	$29.899	$14.907
Mercury Vapor	10,500	250	$21.615	$29.774	----	----	$33.708	$19.924
Mercury Vapor	20,000	400	$27.001	$35.306	----	----	$39.531	$24.309
Mercury Vapor	34,000	700	$42.702	$51.264	----	----	$56.743	$40.235
Mercury Vapor	51,000	1,100	$53.632	$62.613	----	----	$68.062	$51.172

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

(1) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(2) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of the customers installing, owning and/or paying for portions of a street lighting installation.

PPL Electric Utilities Corporation

RATE SCHEDULE SM (R) (CONTINUED)

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of the customers installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

CUSTOMER-OWNED EQUIPMENT

Whenever the customer furnishes, installs and owns the entire lighting system using equipment approved by and installed in a manner acceptable to the Company, the Company may, at its discretion, operate and maintain the system at the following net monthly rates.

Distribution Charge

Wattage	Minimum Initial Lumens	Company Operates & Maintains
100	3,350	$9.415
175	6,650	$12.413
250	10,500	$15.831
400	20,000	$21.655

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

RATE SCHEDULE SM (R) (CONTINUED)

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

PPL Electric Utilities Corporation

RATE SCHEDULE SHS
HIGH PRESSURE SODIUM STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SHS

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto. No new applicants are permitted on this Rate Schedule. This Rate Schedule is only available until such time prior to the Company transferring customers to Rate Schedule SLE. In the event that the Company cancels a contract under this Rate Schedule the customer's only option to continue street light service is to take service under Rate Schedule SLE.

The application of this Rate Schedule is limited as follows:

(a) metal pole overhead-existing locations served under another of the Company's street lighting rate schedules and locations previously served under Hershey Electric Company Rate Schedule SMVO.

NET MONTHLY RATE

(1) Lamp Prices

Distribution Charge

Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/ Pole
H.P.Sodium	5,800	70	$14.748	$19.595	$22.330	$22.510	----	$13.508
H.P.Sodium	9,500	100	$16.197	$20.702	$24.000	$24.123	$28.577	$14.899
H.P.Sodium	16,000	150	$17.867	$22.162	----	----	$30.014	$15.489
H.P.Sodium	25,500	250	$23.916	$27.658	----	----	$40.505	$20.236
H.P.Sodium	50,000	400	$30.553	$33.792	----	----	$46.834	$24.197

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

RATE SCHEDULE SHS (CONTINUED)

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates. No new customers will be permitted to request continuous operation on this rate schedule as of June 1, 2026.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

PPL Electric Utilities Corporation

RATE SCHEDULE SLE
LIGHT EMITTING DIODE (LED) STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SLE

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) metal pole overhead - existing locations served under another of the Company's street lighting rate schedules.

NET MONTHLY RATE

(1) Fixture Prices

Distribution Charge

Type	Nominal Lumens	Nominal Wattage	Wood Pole	Metal Pole	Fiberglass &Wood Pole	Low Mounting LM	High Mounting HM	Additional Luminaire/Pole
LED LM	3,000	40	----	----	$29.238	$29.402	----	$5.311
LED LM	5,000,	58			$30.458	$30.458	----	$5.311
LED HM	2,900	32	$15.416	$19.133			----	$5.590
LED HM	4,750	42	$16.854	$20.300	----	----	$26.339	$5.590
LED HM	8,000	69	$19.005	$22.516	----	----	$28.347	$6.504
LED. HM	12,750	121	$26.741	$30.089	----	----	$39.436	$9.526
LED HM	25,000	211	$34.261	$36.643	----	----	$47.179	$11.892

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

RATE SCHEDULE SLE (CONTINUED)

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual distribution revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

STANDARD INSTALLATION AND SERVICE

All necessary street lighting facilities are supplied, installed, operated and maintained by the Company and are connected to the Company's available distribution system. The equipment installed under this Rate Schedule is of the type currently being furnished by the Company at the time service is contracted for.

Wood Pole Overhead Service. Lamps are mounted on Company's wood poles, or other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Luminaires are mounted on brackets or mast arms. A standard installation under this Rate Schedule includes one span of secondary conductor per location.

Metal Pole Overhead Service. Lamps are mounted on Company's existing metal poles served by overhead wires. No new overhead supplied metal pole installations will be made under this rate schedule.

Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under this Rate Schedule includes a maximum of 150 circuit feet of cable and trenching and backfilling.

Low Mounting Underground Service. Lamps are mounted on Company’s low mounting street lighting poles and are supplied by underground cable. A standard installation under this Rate Schedule includes a maximum of 150 circuit feet of cable and trenching and backfilling.

High Mounting Underground Service. Lamps are mounted on Company’s high mounting metal street lighting poles not exceeding 35 feet in height and are supplied by underground cable. A standard installation under this Rate Schedule includes a maximum of 175 circuit feet of cable and trenching and backfilling.

Multiple Unit Service. When practical, each additional lamp after the first mounted on a street lighting pole is billed under the above Multiple Unit rate. A standard installation under this Rate Schedule includes only the luminaire, lamp, photocontrol, bracket or mast arm and wire in the bracket or mast arm.

All lamps are lit from dusk to dawn every night, or for approximately 4,300 hours per annum.

RATE SCHEDULE SLE (CONTINUED)

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

SPECIAL INSTALLATIONS

Whenever customer requests an installation that is not in conformity with the aforementioned standard installation and service provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is cost over standard for each replacement subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

Minimum Service Period

Ten (10) years and thereafter until terminated in accordance with contract provisions.

PPL Electric Utilities Corporation

RATE SCHEDULE SE
ENERGY ONLY STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SE

This Rate Schedule is available to municipalities, other governmental agencies, and non - municipal customers for the operation of mercury vapor, high pressure sodium, metal halide, induction or Light Emitting Diode (LED) street lighting systems on public areas such as streets, highways, bridges and parks where the municipality, other governmental agency and non-municipal customers provides for the installation, ownership, operation and maintenance of the street lighting equipment.

NET MONTHLY RATE

(1) Lamp Rates

Distribution Charge

Street Lighting Equipment on Company Pole.....12.483 cts. per KWH
Street Lighting Equipment on Customer Pole or Support..... 7.254 cts. per KWH

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

(2) Service hereunder is unmetered with the number of KWH billed for each size lamp calculated based upon the estimated input wattage of the luminaire and 4,300 burning hours per year.

MINIMUM SYSTEM

Application is limited to mercury vapor, high pressure sodium, metal halide, induction, or Light Emitting Diode (LED) streetlights in systems of a minimum of 5 contiguous lamps of one customer. Customer-owned streetlights served hereunder may not be intermixed with street lights served under the Company's other street lighting rate schedules.

The 5-lamp minimum may, at Company's option, be waived when a customer desires to take service for its entire street lighting requirements hereunder and said total requirement is less than the 5-lamp minimum.

RATE SCHEDULE SE (CONTINUED)

INITIAL SYSTEM AND FUTURE ADDITIONS

The Customer must provide advance written notice to Company (at least 90 days for initial systems or 30 days for additions to existing systems) of its intentions to install customer-owned street lighting hereunder. The notification includes the location, wattage, lumen size, type of equipment, and proposed installation date. In addition, for customer-owned street lighting proposed for installation on Company's poles the customer provides the construction specifications for Company's approval.

STANDARD INSTALLATION AND SERVICE

Street Lighting Equipment on Company Wood Pole: The customer provides, installs, operates and maintains the street lighting luminaire, lamp, control, bracket and the wire from the luminaire to the point of connection with the Company's overhead general distribution system. The Company provides, installs, operates and maintains the wood pole and the overhead secondary wire from Company's general distribution system to the point of connection with customer's wire. Generally, the customer will attach its street lighting system to Company's existing poles; but the Company at its option, may provide, install, operate and maintain a maximum of one wood pole and one span of secondary conductor to new locations requested by the customer. The installation by Company in excess of one wood pole and one span of secondary conductor to serve a customer-owned street light is at the customer's expense.

Street Lighting Equipment on Customer Pole or Support: The customer provides, installs, operates and maintains the street lighting luminaire, lamp, control, bracket, pole or support, foundation and wire between poles or supports. The Company provides, installs, operates and maintains one span of overhead secondary conductor to a group of street lights, as defined by the Company, on customer-owned poles or supports. The installation by Company in excess of one span of overhead secondary to a group of customer-owned streetlights is at customer's expense.

Customer-owned street lighting equipment mounted on poles or supports of other utilities with whom Company has joint-use agreements are billed at the rate for Street Lighting Equipment on Company Poles.

Any non-municipal customer will be required to demonstrate that it has complied with all municipal requirements pertaining to lighting before being eligible for service under Rate Schedule SE. In additional, before street lighting facilities may be energized, the non-municipal customer shall provide the Company an inspector's certification that the street lighting facilities are constructed to applicable electrical code requirements and also provide the Company with as-built drawings certified by engineering seal of the final placement, configuration, and cut sheets for street lighting facilities to be energized.

Customer-owned street lighting installed as multiple units on a Company or other utility pole are billed at the rate for Street Lighting Equipment on customer Pole or Support. Multiple units are defined hereunder as additional lamps installed on a Company or other utility pole already supporting customer-owned street lighting equipment.

RATE SCHEDULE SE (CONTINUED)

STANDARD INSTALLATION AND SERVICE (Continued)

Customer-owned street lighting equipment is installed in accordance with Company and industry safety codes and, where installed on Company poles, in accordance with general Company specifications for similar equipment.

Any rearrangements, replacements or relocations of Company's distribution system required solely for the installation, operation or maintenance of the customer's street lighting equipment are at the customer's expense.

The Company makes all connections of the customer's street lighting system to the Company's available general distribution system. Generally, customer-owned street lighting equipment will be served at 120 volts or 240 volts. However, at Company's option, customer-owned street lighting equipment mounted on customer pole or support may be served at other available secondary voltages.

All luminaires served hereunder are operated at alternating current, 60 hertz, single phase and are controlled by photo control for dusk to dawn operation every night, approximately 4,300 hours per year.

All relocations of customer-owned street lighting equipment are at the customer's expense.

CONTINUOUS OPERATION

When the customer operates individual lamps continuously 24 hours per day, the KWH billed hereunder is doubled for those individual lamps operated continuously.

IDENTIFICATION

Each customer-owned luminaire and support bracket served hereunder must be marked by customer with two adjacent wraps of 2 inch wide, yellow and black diagonal striped, pressure sensitive tape, clearly identifiable at ground level which indicates customer ownership of the equipment.

Company will supply the customer with sufficient tape to mark the equipment and grid coordinate tag. The customer shall affix to each luminaire pole or location, a placard indicating their ownership, the customer's name, and a telephone number to report light outages. In addition, customer shall notify the public and the local municipality of the customer's ownership of and responsibility for the street lighting equipment in the areas served hereunder and shall publish and advertise a customer telephone number for public and municipal use in reporting malfunctioning equipment.

CHANGE IN SIZE AND TYPE OF STREET LIGHTING UNIT

Written notice of any change in size or type of any components of the customer's street lighting system shall be communicated to the Company not more than 14 days after the date of such change.

RATE SCHEDULE SE (CONTINUED)

AUDITING

The Company has the right to periodically audit the number and size of lamps of customer's street lighting system. The customer agrees to cooperate with Company during such audits.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

ATTACHMENT AGREEMENT

Customer shall sign the Company's standard Attachment Agreement for those luminaires mounted by customer on Company's poles. The Attachment Agreement includes the customer's indemnification of Company and provides for the customer's purchase of public liability and property damage insurance.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE TS (R)

MUNICIPAL TRAFFIC SIGNAL LIGHTING SERVICE

This Rate Schedule is in the process of elimination and service hereunder is available only to existing locations continuously supplied hereunder as of August 26, 1976.

APPLICATION OF RATE SCHEDULE TS(R)

This Rate Schedule is for traffic signal lighting service to cities, boroughs, and townships. The minimum under this rate schedule is 50 watts.

NET MONTHLY RATE

Distribution Charge
8.967 cents per watt of connected load

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule. Customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule. customer is responsible for applicable charges under the GSC-1 rate schedule.

The number of KWH supplied is based upon the average hours use and size of lamps.

MONTHLY MINIMUMS

The Minimum Billing Demand is 50 KW. The Monthly Minimum Distribution Charge is 50 KW times the demand step of the effective Distribution Charge. The Monthly Minimum Capacity and Energy Charge is 50 Watts times the effective Generation Supply Charge - GSC-1.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PPL Electric Utilities Corporation

RATE SCHEDULE TS (R) (CONTINUED)

PAYMENT

Payment shall be made on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

~~Supplement No. 399~~

Electric Pa. P.U.C. No. ~~201~~202

PPL Electric Utilities Corporation

GENERAL TARIFF

RULES AND RATE SCHEDULES

FOR ELECTRIC SERVICE

In the territory listed on pages 4, 4A~~,~~ and 4B

and in the adjacent territory served.

ISSUED: ~~June 20~~ September 30, 2025

EFFECTIVE: ~~July~~December 1, 2025

CHRISTINE M. MARTIN, PRESIDENT
827 Hausman Road

Allentown, PA 18104

NOTICE

RESERVED

~~THIS TARIFF MAKES CHANGES **(C)** IN EXISTING RATES. SEE PAGE TWO.~~

PPL Electric Utilities Corporation

Supplement No. 399
Electric Pa. P.U.C. No. 201
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LIST OF CHANGES MADE BY THIS SUPPLEMENT

CHANGES:

Smart Meter Rider – Phase 2 (SMR 2) Page No. 19Z.14C	The charges under the SMR 2 are set forth for the period July 1, 2025 through September 30, 2025.
Rate Schedules RS, RTS(R), GS-1, and GS-3 Page Nos. 20, 21, 24A, and 25A	Under Net Monthly Rate, the Distribution Charge, effective July 1, 2025, is revised in accordance with the SMR 2 changes.

PPL Electric Utilities Corporation

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 399 Electric Pa. P.U.C. No. 201 Three Hundred-Seventy-Fifth Revised Page No. 3 Canceling Three Hundred-Seventy-Fourth Revised Page No. 3~~

PPL Electric Utilities Corporation

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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Issued: September 30, 2025

Effective: December 1, 2025

~~Issued: June 20, 2025~~ ~~Effective: July 1, 2025~~

PPL Electric Utilities Corporation

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~~**PPL Electric Utilities Corporation**~~

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Issued: June 2, 2025 Effective: June 1, 2025

PPL Electric Utilities Corporation

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~~**PPL Electric Utilities Corporation**~~

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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PPL Electric Utilities Corporation

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~~**PPL Electric Utilities Corporation**~~

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~~Issued: August 14, 2019~~ ~~Effective: August 15, 2019~~

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~~**PPL Electric Utilities Corporation**~~

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Original

PPL Electric Utilities Corporation

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TERRITORY COVERED BY THIS TARIFF

BERKS COUNTY ~~(C)~~
Boroughs of Morgantown, New Morgan, Robesonia, Shillington, Sinking Spring, Wernersville, West Lawn, Womelsdorf, Wyomissing, and Wyomissing Hills.
Townships of Caernarvon, Cumru, Heidelberg, Lower Heidelberg, South Heidelberg, and Spring.

BUCKS COUNTY
Boroughs of Richlandtown, Sellersville, Silverdale, Telford, and Turmbauersville.
Townships of East Rockhill, Haycock, Hilltown,

Milford, Richland, Springfield, and West Rockhill.

CARBON COUNTY
Boroughs of Beaver Meadows, Bowmanstown, East Side, Jim Thorpe, Lansford, Nesquehoning, Palmerton, Parryville, Summit Hill, and Weissport.
Townships of Banks, East Penn, Franklin, Kidder, Lausanne, Lehigh, Lower Towamensing, Mahoning, Packer, Penn Forest, and Towamensing.

CHESTER COUNTY
Boroughs of Atglen, Elverson, and Honey Brook.
Townships of Honey Brook, West Nantmeal, and West Sadsbury.

CLINTON COUNTY
City of Lock Haven.
Boroughs of Avis, Flemington, Loganton, Mill Hall, Renovo, and South Renovo.
Townships of Allison, Bald Eagle, Castanea, Chapman, Colebrook, Crawford, Dunnstable, Gallagher, Greene, Grugan, Logan, Noyes, Pine Creek, Wayne, and Woodward.

COLUMBIA COUNTY
Town of Bloomsburg.
Boroughs of Ashland, Benton, Berwick, Briar Creek, Centralia, Millville, Orangeville, and Stillwater.
Townships of Beaver, Benton, Briar Creek, Catawissa, Cleveland, Conyngham, Fishing Creek, Franklin, Greenwood, Hemlock, Jackson, Locust, Madison, Main, Mifflin, Montour, Mount Pleasant, North Centre, Orange, Pine, Roaring Creek, Scott, South Centre, and Sugarloaf.

CUMBERLAND COUNTY
Boroughs of Camp Hill, Carlisle, Lemoyne, Mechanicsburg, New Cumberland, Newville, Shiremanstown, West Fairview, and Wormleysburg.
Townships of Dickinson, East Pennsboro, Hampden, Lower Allen, Middlesex, Monroe, North Middleton, North Newton, Penn, Silver Spring, South Middleton, South Newton, Upper Allen, and West Pennsboro.

DAUPHIN COUNTY
City of Harrisburg.
Boroughs of Berrysburg, Dauphin, Elizabethville, Gratz, Halifax, Highspire, Hummelstown, Lykens, Millersburg, Paxtang, Penbrook, Pillow, Steelton, and Williamstown.
Townships of Derry, East Hanover, Halifax, Jackson,Jefferson, Lower Paxton, Lower Swatara, Lykens, Middle Paxton, Mifflin, Reed, Rush, South Hanover, Susquehanna, Swatara, Upper Paxton, Washington, Wayne, West Hanover, Wiconisco, and Williams.

JUNIATA COUNTY
Boroughs of Mifflin, Mifflintown, Port Royal, and Thompsontown
Townships of Delaware, Fayette, Fermanagh, Greenwood, Milford, Monroe, Susquehanna, Turbett, and Walker.

LACKAWANNA COUNTY
Cities of Carbondale and Scranton.
Boroughs of Archbald, Blakely (part), Clarks Green, Clarks Summit, Dalton, Dickson City, Dunmore, Jermyn, Jessup, Mayfield, Moosic, Moscow, Old Forge, Olyphant (part), Taylor, Throop, and Vandling.
Townships of Abington, Benton, Carbondale, Clifton, Covington, Elmhurst, Fell, Glenburn, Greenfield, Jefferson, La Plume, Lehigh, Madison, Newton, North Abington, Ransom, Roaring Brook, Scott, South Abington, Spring Brook, and West Abington.

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LANCASTER COUNTY
City of Lancaster.
Boroughs of Adamstown, (part), Akron, Christiana, Columbia, Denver, East Petersburg, Elizabethtown, Ephrata (part), Lititz, Manheim, Marietta, Millersville, Mount Joy, Mountville, New Holland, Quarryville, Strasburg, and Terre Hill.
Townships of Bart, Brecknock, Caernarvon, Clay, Colerain, Conestoga, Conoy, Drumore, Earl, East Cocalico, East Donegal, East Drumore, East Earl, East Hempfield, East Lampeter, Eden, Elizabeth, Ephrata, Fulton, Lancaster, Leacock, Little Britain, Manheim, Manor, Martick, Mount Joy, Paradise, Penn, Pequea, Providence, Rapho, Sadsbury, Salisbury, Strasburg, Upper Leacock, Warwick, West Cocalico, West Donegal, West Earl, West Hempfield, and West Lampeter.

LEBANON COUNTY
Borough of Richland.
Townships of Heidelberg and Millcreek.

LEHIGH COUNTY
Cities of Allentown and Bethlehem.
Boroughs of Alburtis, Catasauqua, Coopersburg, Coplay, Emmaus, Fountain Hill, Macungie, and Slatington.
Townships of Hanover, Heidelberg, Lower Macungie, Lower Milford, Lowhill, North Whitehall, Salisbury, South Whitehall, Upper Macungie, Upper Milford, Upper Saucon, Washington, and Whitehall.

LUZERNE COUNTY
Cities of Hazleton, Pittston, and Wilkes-Barre.
Boroughs of Ashley, Avoca, Bear Creek Village, Conyngham, Dupont, Duryea, Exeter, Freeland, Hughestown, Jeddo, Laflin, Laurel Run, Nescopeck, Nuangola, Penn Lake Park, West Hazleton, West Pittston, White Haven, and Yatesville.
Townships of Bear Creek, Black Creek, Buck, Butler, Dennison, Dorrance, Exeter, Fairview, Foster, Hanover, Hazle, Hollenbach, Jenkins, Nescopeck, Pittston, Plains, Rice, Salem, Slocum, Sugarloaf, Wilkes-Barre, and Wright.

TERRITORY COVERED BY THIS TARIFF (CONTINUED)

~~CHESTER COUNTY~~
~~Boroughs of Atglen, Elverson, and Honey Brook.~~
~~Townships of Honey Brook, West Nantmeal, and West Sadsbury.~~

~~CLINTON COUNTY~~
~~City of Lock Haven.~~
~~Boroughs of Avis, Flemington, Loganton, Mill Hall, Renovo, and South Renovo.~~
~~Townships of Allison, Bald Eagle, Castanea, Chapman, Colebrook, Crawford, Dunnstable, Gallagher, Greene, Grugan, Logan, Noyes, Pine Creek, Wayne, and Woodward.~~

~~COLUMBIA COUNTY~~
~~Town of Bloomsburg.~~
~~Boroughs of Ashland, Benton, Berwick, Briar Creek, Centralia, Millville, Orangeville, and Stillwater.~~
~~Townships of Beaver, Benton, Briar Creek, Catawissa, Cleveland, Conyngham, Fishing Creek, Franklin, Greenwood, Hemlock, Jackson, Locust, Madison, Main, Mifflin, Montour, Mount Pleasant, North Centre, Orange, Pine, Roaring Creek, Scott, South Centre, and Sugarloaf.~~

~~CUMBERLAND COUNTY~~
~~Boroughs of Camp Hill, Carlisle, Lemoyne, Mechanicsburg, New Cumberland, Newville,~~
~~Townships of Dickinson, East Pennsboro, Hampden, Lower Allen, Middlesex, Monroe, North Middleton, North Newton, Penn, Silver Spring, South Middleton,~~

~~DAUPHIN COUNTY~~
~~City of Harrisburg.~~
~~Boroughs of Berrysburg, Dauphin, Elizabethville, Gratz, Halifax, Highspire, Hummelstown, Lykens, Millersburg, Paxtang, Penbrook, Pillow, Steelton, and~~

~~LANCASTER COUNTY~~
~~City of Lancaster.~~
~~Boroughs of Adamstown, (part), Akron, Christiana, Columbia, Denver, East Petersburg, Elizabethtown, Ephrata (part), Lititz, Manheim, Marietta, Millersville, Mount Joy, Mountville, New Holland, Quarryville, Strasburg, and Terre Hill.~~
~~Townships of Bart, Brecknock, Caernarvon, Clay, Colerain, Conestoga, Conoy, Drumore, Earl, East Cocalico, East Donegal, East Drumore, East Earl, East Hempfield, East Lampeter, Eden, Elizabeth, Ephrata, Fulton, Lancaster, Leacock, Little Britain, Manheim, Manor, Martick, Mount Joy, Paradise, Penn, Pequea, Providence, Rapho, Sadsbury, Salisbury, Strasburg, Upper Leacock, Warwick, West Cocalico, West Donegal, West Earl, West Hempfield, and West Lampeter.~~

~~LEBANON COUNTY~~
~~Borough of Richland.~~
~~Townships of Heidelberg and Millcreek.~~

~~LEHIGH COUNTY~~
~~Cities of Allentown and Bethlehem.~~
~~Boroughs of Alburtis, Catasauqua, Coopersburg, Slatington.~~
~~Townships of Hanover, Heidelberg, Lower Macungie, Lower Milford, Lowhill, North Whitehall, Salisbury, South Whitehall, Upper Macungie, Upper Milford, Upper Saucon, Washington, and Whitehall.~~

~~LUZERNE COUNTY~~
~~Boroughs of Ashley, Avoca, Bear Creek Village, Conyngham, Dupont, Duryea, Exeter, Freeland, Hughestown, Jeddo, Laflin, Laurel Run, Nescopeck, Nuangola, Penn Lake Park, West Hazleton, West Pittston, White Haven, and Yatesville.~~
~~Townships of Bear Creek, Black Creek, Buck, Butler,~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

~~Williamstown.~~
~~Townships of Derry, East Hanover, Halifax, Jackson,Jefferson, Lower Paxton, Lower Swatara, Lykens, Middle Paxton, Mifflin, Reed, Rush, South Hanover, Susquehanna, Swatara, Upper Paxton, Washington, Wayne, West Hanover, Wiconisco, and Williams.~~

~~Dennison, Dorrance, Exeter, Fairview, Foster, Hanover, Hazle, Hollenbach, Jenkins, Nescopeck, Pittston, Plains, Rice, Salem, Slocum, Sugarloaf, Wilkes-Barre, and Wright.~~

~~Issued: December 10, 2007~~ ~~Effective: January 1, 2008~~

PPL Electric Utilities Corporation

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Original Page No. 4A

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 278 Electric Pa. P.U.C. No. 201 Fifth Revised Page No. 4A Canceling Fourth Revised Page No. 4A~~

~~TERRITORY COVERED BY THIS TARIFF (CONTINUED)~~

~~LYCOMING COUNTY~~
~~City of Williamsport.~~

~~Montgomery, Montoursville, Muncy, Picture Rocks, Salladasburg, and South Williamsport. Townships of Anthony, Armstrong, Bastress, Brady, Clinton, Eldred, Fairfield, Franklin, Hepburn, Jordan, Limestone, Loyalsock, Lycoming, Mifflin, Mill Creek, Moreland, Muncy, Muncy Creek, Nippenose, Old Lycoming, Penn, Piatt, Porter, Shrewbury, Susquehanna, Upper Fairfield, Washington, Watson, Wolf, and Woodward.~~

~~MONROE COUNTY~~

~~Boroughs of East Stroudsburg (part), Mount Pocono, and Stroudsburg (part)~~
~~Jackson, Paradise, Pocono, Polk, Price, Smithfield, Stroud, Tobyhanna, and Tunkhannock.~~

~~MONTGOMERY COUNTY~~

~~Boroughs of East Greenville, Pennsburg, Red Hill,~~
~~Townships of Franconia, Hatfield, and Upper Hanover. MONTOUR COUNTY~~
~~Boroughs of Danville and Washingtonville.~~
~~Townships of Anthony, Cooper, Derry, Liberty, Limestone, Mahoning, Mayberry, Valley and West Hemlock.~~

~~NORTHAMPTON COUNTY~~
~~City of Bethlehem.~~
~~Boroughs of Freemansburg, Hellertown, Nazareth (part), North Catasauqua, Northampton, Pen Argyl~~
~~Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Hanover, Lehigh, Lower Mount Bethel, Lower Nazareth, Lower Saucon, Moore, Palmer, Plainfield, Upper Nazareth, Washington, and Williams.~~

~~NORTHUMBERLAND COUNTY~~
~~Cities of Shamokin and Sunbury.~~
~~Boroughs of Herndon, Kulpmont, Marion Heights, McEwensvillle, Milton, Mount Carmel, Northumberland, Riverside, Snydertown, and Turbotville.~~
~~Townships of Coal, Delaware, East Cameron, East Chillisquaque, Jackson, Jordon, Lewis, Little Mahanoy, Lower Augusta, Lower Mahanoy, Mount Carmel, Point, Ralpho, Rockefeller, Rush,~~
~~Townships of Buffalo, Carroll, Centre, Greenwood, Howe, Juniata, Liverpool, Miller, Northeast Madison, Oliver, Penn, Rye, Saville, Southwest Madison, Spring, Tuscarora, Tyrone, Watts, and Wheatfield.~~

~~PIKE COUNTY~~
~~Townships of Blooming Grove, Greene, Lackawaxen, Palmyra, Porter, and Shohola.~~

~~SCHUYLKILL COUNTY~~
~~City of Pottsville.~~

~~Boroughs of Ashland, Auburn, Coaldale, Cressona, Deer Lake, Frackville, Gilberton, Girardville, Gordon, Landingville, Mahanoy City, McAdoo, Mechanicsville, Middleport, Minersville, Mount Carbon, New Philadelphia, New Ringgold, Orwigsburg, Palo Alto, Shenandoah, Tamaqua, Tower City, and Tremont.~~
~~Townships of Barry, Blythe, Branch, Butler, Cass, Delano, East Brunswick, East Norwegian, East Union, Eldred, Foster, Frailey, Hegins, Hubley, Kline, Mahanoy, New Castle, North Manheim, North Union, Norwegian, Manheim, Tremont, Union, Upper Mahantongo, Walker, Washington, Wayne, West Brunswick, West Mahanoy, and West Penn.~~

~~SNYDER COUNTY~~
~~Boroughs of Beavertown, Freeburg, McClure, Middleburg, Selinsgrove, and Shamokin Dam.~~
~~Townships of Adams, Beaver, Centre, Chapman, Perry, Spring, Union, Washington, West Beaver, and West Perry.~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

~~Shamokin, Turbot, Upper Augusta, Upper Mahanoy, Washington, West Cameron, West Chillisquaque, and Zerbe.~~

PPL Electric Utilities Corporation

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LYCOMING COUNTY
City of Williamsport.
Boroughs of Duboistown, Hughesville, Jersey Shore, Montgomery, Montoursville,Muncy, Picture Rocks, Salladasburg, and South Williamsport.
Townships of Anthony, Armstrong, Bastress, Brady, Clinton, Eldred, Fairfield, Franklin, Hepburn, Jordan, Limestone, Loyalsock, Lycoming, Mifflin, Mill Creek, Moreland, Muncy, Muncy Creek, Nippenose, Old Lycoming, Penn, Piatt, Porter, Shrewbury, Susquehanna, Upper Fairfield, Washington, Watson, Wolf, and Woodward.

MONROE COUNTY
Boroughs of East Stroudsburg (part), Mount Pocono, and Stroudsburg (part).
Townships of Barrett, Chestnuthill, Coolbaugh, Eldred, Jackson, Paradise, Pocono, Polk, Price, Smithfield, Stroud, Tobyhanna, and Tunkhannock.

MONTGOMERY COUNTY
Boroughs of East Greenville, Pennsburg, Red Hill, Souderton, and Telford.
Townships of Franconia, Hatfield, and Upper Hanover.

MONTOUR COUNTY
Boroughs of Danville and Washingtonville. Townships of Anthony, Cooper, Derry, Liberty, Limestone, Mahoning, Mayberry, Valley and West Hemlock.

NORTHAMPTON COUNTY
City of Bethlehem.
Boroughs of Freemansburg, Hellertown, Nazareth (part), North Catasauqua, Northampton, Pen Argyl (part), Stockerton, Tatamy, and Walnutport.
Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Hanover, Lehigh, Lower Mount Bethel, Lower Nazareth, Lower Saucon, Moore, Palmer, Plainfield, Upper Nazareth, Washington, and Williams.

NORTHUMBERLAND COUNTY
Cities of Shamokin and Sunbury.
Boroughs of Herndon, Kulpmont, Marion Heights, McEwensvillle, Milton, Mount Carmel, Northumberland, Riverside, Snydertown, and Turbotville.
Townships of Coal, Delaware, East Cameron, East Chillisquaque, Jackson, Jordon, Lewis, Little Mahanoy, Lower Augusta, Lower Mahanoy, Mount Carmel, Point, Ralpho, Rockefeller, Rush, Shamokin, Turbot, Upper Augusta, Upper Mahanoy, Washington, West Cameron, West Chillisquaque, and Zerbe.

PERRY COUNTY
Boroughs of New Bloomfield, Landisburg, Liverpool,
Marysville, Millerstown, New Buffalo, and Newport.

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~~Supplement No. 102 Electric Pa. P.U.C. No. 201 Fourth Revised Page No. 4B Canceling Third Revised Page No. 4B~~

~~**PPL Electric Utilities Corporation**~~

Townships of Buffalo, Carroll, Centre, Greenwood, Howe, Juniata, Liverpool, Miller, Northeast Madison, Oliver, Penn, Rye, Saville, Southwest Madison, Spring, Tuscarora, Tyrone, Watts, and Wheatfield.

PIKE COUNTY
Townships of Blooming Grove, Greene, Lackawaxen,

~~Palmyra, Upper and Lower Paxton, and Susquehanna.~~

SCHUYLKILL COUNTY
City of Pottsville.
Boroughs of Ashland, Auburn, Coaldale, Cressona, Deer Lake, Frackville, Gilberton, Girardville, Gordon, Landingville, Mahanoy City, McAdoo, Mechanicsville, Middleport, Minersville, Mount Carbon, New Philadelphia, New Ringgold, Orwigsburg, Palo Alto, Pine Grove, Port Carbon, Port Clinton, Ringtown, Shenandoah, Tamaqua, Tower City, and Tremont.
Townships of Barry, Blythe, Branch, Butler, Cass,

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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Delano, East Brunswick, East Norwegian, East Union, Eldred, Foster, Frailey, Hegins, Hubley, Kline, Mahanoy, New Castle, North Manheim, North Union, Norwegian, Pine Grove, Porter, Reilly, Rush, Ryan, Schuylkill, South Manheim, Tremont, Union, Upper Mahantongo, Walker, Washington, Wayne, West Brunswick, West Mahanoy, and West Penn.

SNYDER COUNTY
Boroughs of Beavertown, Freeburg, McClure, Middleburg, Selinsgrove, and Shamokin Dam.
Townships of Adams, Beaver, Centre, Chapman, Franklin, Jackson, Middlecreek, Monroe, Penn, Perry, Spring, Union, Washington, West Beaver, and West Perry.

~~TERRITORY COVERED BY THIS TARIFF (CONTINUED)~~

SUSQUEHANNA COUNTY
Boroughs of Forest City and Union Dale.

Townships of Clifford and Herrick.

UNION COUNTY
Boroughs of Hartleton and New Berlin.
Townships of Gregg, Hartley, Kelly, Lewis, Limestone, Union, West Buffalo and White Deer.
~~Union, West Buffalo and White Deer.~~

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TERRITORY COVERED BY THIS TARIFF (CONTINUED)

WAYNE COUNTY
Boroughs of Bethany, Hawley, Honesdale, Prompton, and Waymart.
Townships of Berlin, Canaan, Cherry Ridge, Clinton, Damascus, Dreher, Dyberry, Lake, Lebanon, Lehigh, Mount Pleasant, Oregon, Palmyra, Paupack, Salem, South Canaan, Sterling, and Texas.

WYOMING COUNTY
Borough of Factoryville.
Townships of Clinton, Nicholson, Overfield, and Tunkhannock.

YORK COUNTY
Boroughs of East Prospect and Wrightsville.
Townships of Fairview, Hellam and Lower Windsor.

DEFINITIONS

The following words and terms, when used in this Tariff, have the following meanings:

Alternate Service – An alternative source of electric service furnished by the Company to a premises.

Alternative Energy Credits (AECs) – A tradable instrument that is used to establish, verify, and monitor compliance with this act. A unit of credit shall equal one megawatt hour of electricity from an alternative energy source. The alternative energy credit shall remain the property of the alternative energy system until the alternative energy credit is voluntarily transferred by the alternative energy system. (Def. amended July 17, 2007, P.L. 114, No. 35)

Alternative Energy Portfolio Standards - Standards establishing that a certain amount of energy sold from alternative energy sources is included as part of the sources of electric generation by electric utilities within this Commonwealth.

Application for Service - An application submitted by an applicant requesting the Company to extend and provide electric service. This term is distinct from an Interconnection Application.

Back-up Contract Demand - Maximum amount of Back-up Power to be supplied by the Company specified in the Stand-by Service Contract.

Back-up Power - Electric energy and capacity supplied by the Company to replace the energy and capacity ordinarily generated by the Customers on-site generation which is not available during an unscheduled outage.

CIAC – Contribution in Aid of Construction.

Commission – Pennsylvania Public Utility Commission

Company – PPL Electric Utilities Corporation

Company Facilities - Electric facilities owned and operated by the Company.

Contractor Costs – Costs incurred by a contractor as part of a line extension or relocation of facilities.

Contribution in Aid of Construction - A nonrefundable donation or contribution in cash or properties from an individual, governmental agency, or other entity for construction or property-addition purposes.

Customer Charge - The basic service charge to partially cover costs for billing, meter reading, equipment, and service line maintenance.

Customer-generator - A nonutility owner or operator of a net metered distributed generation system with a nameplate capacity of not greater than 50 kilowatts if installed at a residential service or not larger than 3,000 kilowatts at other customer service locations, except for customers whose systems are above three megawatts and up to five megawatts who make their

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DEFINITIONS (CONTINUED)

systems available to operate in parallel with the electric utility during grid emergencies as defined by the regional transmission organization or where a microgrid is in place for the primary or secondary purpose of maintaining critical infrastructure ,such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities, provided that technical rules for operating generators interconnected with facilities of an electric distribution company, electric cooperative or municipal electric system have been promulgated by the Institute of Electrical and Electronic Engineers and the Pennsylvania Public Utility Commission.

Default Service Provider - An electric distribution company within its certified service territory or an alternative supplier approved by the commission that provides generation service to retail electric customers who:

(1) contract for electric power, including energy and capacity, and the chosen electric generation supplier does not supply the service; or
(2) do not choose an alternative electric generation supplier.

Default Service – Electric generation supply service provided pursuant to a default service program to a retail electric customer not receiving service from an EGS.

Delivery Service - Service that includes the Distribution component of the applicable rate schedule (including all tariff riders and surcharges).

Development Area - Areas being developed for new construction of residential, commercial, or industrial buildings.

Direct Costs - Equal to the estimated contractor costs, estimated direct labor and estimated material costs, less an amount equal to any estimated maintenance expense avoided as a result of the relocation.

Distribution Charge (Delivery) - Part of the basic service charges on every customer's bill for delivering electricity from the electric distribution company to your home or business. The distribution charge is regulated by the Public Utility Commission. This charge will vary according to how much electricity you use.

Distribution Line Facilities - Company-owned facilities associated with the distribution line that are located upstream of the service line.

Distribution Service - The delivery of electricity to your home or business. This includes local wires, transformers, substations and other equipment used to deliver electricity to end-use consumers from the high-voltage transmission lines.

PPL Electric Utilities Corporation

DEFINITIONS (CONTINUED)

Distribution System – The portion of the of an electric system that is dedicated to delivering electric energy to an end-user. For purposes of this tariff, the distribution system includes all lines energized at voltages less than the nominal 69,000 volts and excludes service extensions and lines energized at voltages of the nominal 69,000 volts or higher. However, this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable, to:

(1) provide safe, reliable, and adequate retail electric service to customer taking service at voltages of 69,000 volts and above; and
(2) provide just and reasonable and non-discriminatory distribution and transmission rates, terms, and conditions of service to such customers.

Dwelling – A living space consisting of at least permanent provisions for shelter, dining, sleeping, and cooking, with provisions for permanent electric, water, and sanitation services.

EDC – Electric Distribution Company

EGS – Electric Generation Supplier

Electric Distribution Company - The public utility providing facilities for the jurisdictional transmission and distribution of electricity to retail customers, except building or facility owners or operators that manage the internal distribution system serving the building or facility and that supply electric power and other related electric power services to occupants of the building or facility.

Electric Generation Supplier - A person or corporation, generator, broker, marketer, aggregator or any other entity licensed by the PUC that sells electricity to customers, using the transmission or distribution facilities of EDC.

Extraordinary Storms - An item that exceeds five percent (5%) of a utility's annual net income. The Company will consider storm damage expense exceeding 5% of the its annual distribution net income as extraordinary for SDER recovery purposes.

Fully Allocated Costs – Costs incurred by the Company, including overhead, that are allocated entirely to the customer at issue, except as may be further provided in this tariff.

GSC – Generation Service Charge

ICAP – Installed Capacity

Installed Capacity - The summer net capability of a generating unit as determined in accordance with PJM manual M-21, Rules and Procedures for Determination of Generation Capability and within the capacity interconnection right limits of the bus to which it is connected.

Interconnection Application - An application submitted by an interconnection applicant seeking to interconnect an alternative energy source with the Company's distribution system.

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DEFINITIONS (CONTINUED)

Large C&I – Large Commercial and Industrial. Except as may be further defined in this tariff, Large C&I consists of Rate Schedules LP-4 and LP-5.

Legal Rate of Interest – An interest rate of six (6) percent per annum, or the interest rate defined by 41 P.S. § 202 or its successor.

Line Extension - Any construction of Company-owned electrical facilities and equipment beyond the existing distribution system that are needed to serve a new electric service applicant, including, but not limited to, transformers, and transformer devices.

Line Extension Guarantee - The required amount of distribution revenue that an electric service applicant must guarantee for the Company to construct a line extension, as determined under Rule 3 of the Tariff.

Locational Marginal Price (LMP) - The marginal price for energy at the location where the energy is delivered or received. LMP is a pricing approach that addresses transmission system congestion and loss costs, as well as energy costs.

Maintenance Power - Electric energy and capacity supplied by an electric utility during scheduled outages of the Customer's on-site generation.

Maximum Registered Peak Load - A customer's net demand contribution impact to the Company's default service procurement activity, as determined upon the net power flow from or into the Company's distribution or transmission system. The maximum registered peak load used to assign customers to their applicable rate schedule will be the customer's highest maximum registered peak load (kW) in the most recent 12-month period ending September 30. For new customers without a 12-month billing history, the maximum registered peak load shall be based on the Company's estimate using factors such as, but not limited to, similarly equipped buildings and similarly utilized buildings and square footage. As related to customer-generators, this estimate shall also be inclusive of the nameplate capacity of the generation system.

Multi-tenancy Commercial Building – Any structure which contains or houses three or more separate and distinct residential or commercial units.

MW – Megawatts

Net Energy Output - The difference in energy between the Wholesale Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.

Net Service – The provision of service to a Wholesale Generation Facility under Rule 11.

Non-bypassable – Applicable to the rate schedules without exception.

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DEFINITIONS (CONTINUED)

Non-Profit Ambulance Service - A separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.

Non-Profit Rescue Squad - A separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.

Non-Profit Senior Citizen Center - A separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.

Non-Residential Customer – A customer receiving service under a Small C&I or Large C&I rate schedule.

On-Peak Months – For purposes of Rule 6, the months of December through February and June through September.

Off-Peak Months – For purposes of Rule 6, the months of March, April, May, October, and November.

Pennsylvania Public Utility Commission – The state agency that provides oversight, policy guidance, and direction to public utilities in Pennsylvania.

PJM Reliability Pricing Model - PJM's capacity market design that includes a series of auctions to satisfy the reliability requirements of the region PJM serves for a delivery year.

Point of Delivery – The point designated by the Company where Company's service conductors are connected to customer's service entrance conductors, terminals, or bus.

PPL Electric – PPL Electric Utilities Corporation

Price-to-Compare - A line item that appears on a retail customer's monthly bill for default service. The PTC is equal to the sum of all unbundled generation and transmission related charges to a default service customer for that month of service.

Primary Voltage – Voltage greater than 600 volts.

Prime Rate of Interest – The prime rate for commercial borrowing.

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DEFINITIONS (CONTINUED)

PTC – Price-to-Compare

PUC – Pennsylvania Public Utility Commission

QF – Qualifying Facility

Qualifying Facility - A cogeneration facility or a small power production facility which meets the criteria contained in 18 CFR Part 292 (relating to regulations under sections 201 and 210 of the Public Utility Regulatory Policies Act of 1978 with regard to small power producers and cogenerators).

Residential – Customers served under Rate Schedule RS.

REMSI – Rules for Electric Metering and Service Installations

RPM – Reliability Pricing Model

Secondary Voltage – Voltage of 600 volts or less.

Service extension - The extension of the Company's service line and associated facilities downstream from the distribution line to provide service to the customer.

Service Extension Facilities – Company-owned facilities that are located downstream of the distribution line, including the service line, and meter.

Small C&I – Small Commercial and Industrial. Except as may be further defined in this tariff, Small C&I consists or Rate Schedules GS-1, GS-3, BL,SA, SM (R), SHS, SLE, and SE.

Speculative - When, in the Company's opinion, there is doubt as to the initial or continued use of the new facilities by the customer. This may include, but is not limited to separate points of delivery, and service at locations which are relatively inaccessible or remote, or where the customer has less investment than is required by the Company to supply service.

Standby Service Contract - Signed agreement between the customer and the Company that specifies the contractual demand levels for Supplementary Service, Back-Up Service, and Maintenance Service.

Station Power - Energy used for operating the electric equipment on the site of a Wholesale Generation Facility located in the PJM control area or for the heating, lighting, air-conditioning and office equipment needs of buildings on the site of such a Wholesale Generation Facility, which are used solely in the operation, maintenance, or repair of the facility. Station Power does not include any energy used to power synchronous condensers, used for pumping at a pumped storage facility, for restoration-related or black start service or to facilities unrelated to the operation of the Wholesale Generation Facility including, but not limited to buildings or structures on the site of such a Wholesale Generation Facility that are metered separately and served directly from the Company's distribution system.

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DEFINITIONS (CONTINUED)

Supplementary Contract Demand - Maximum amount of Supplementary Power to be supplied by the Company specified in the Stand-by Service Contract.

Supplementary Power - Electric energy and capacity supplied by the Company and regularly used in addition to the energy and capacity supplied by the Customer's on-site generation.

Total Contract Demand – The sum of Supplementary Contract Demand and Back-up Contract Demand.

Tenant - An occupant of a multi-tenancy commercial building or parcel where it is expected that tenure shall be for a year or more. For the purpose of this rule, the term multi-tenancy commercial building shall include any structure which contains or houses 3 or more separate and distinct residential or commercial units.

Transmission System - The portion of the electric system that is dedicated to transmitting electric energy. For purposes of this tariff, the transmission system includes all service extensions and lines energized at voltages of nominal 69,000 or higher and excludes all lines energized at voltages less than the nominal 69,000 volts. However, this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable, to: (1) provide safe, reliable, and adequate retail electric service to customers taking service at voltages of 69,000 volts and above; and (2) provide just and reasonable and non-discriminatory distribution and transmission rates, terms, and conditions of service to such customers.

TSC – Transmission Service Charge

Virtual Meter Aggregation - The combination of readings and billing for all meters regardless of rate class on properties owned or leased and operated by a customer-generator by means of the EDC's billing process, rather than through physical rewiring of the customer-generator's property for a physical, single point of contact. Virtual meter aggregation on properties owned or leased and operated by the same customer-generator and located within 2 miles of the boundaries of the customer-generator's property and within a single EDC's service territory shall be eligible for net metering. Service locations to be aggregated must be EDC service location accounts, held by the same individual or legal entity, receiving retail electric service from the same EDC and have measurable electric load independent of the alternative energy system. To be independent of the alternative energy system, the electric load must have a purpose other than to support the operation, maintenance or administration of the alternative energy system.

Volunteer Fire Company - A separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 102 Electric Pa. P.U.C. No. 201 Sixth Revised Page No. 5 Canceling Fifth Revised Page No. 5~~

DEFINITIONS (CONTINUED)

Wholesale Generation Facility - Such equipment owned by a single corporate entity, (a) which is located at a single contiguous site; (b) which is exclusively used to produce electric energy that will be sold at wholesale; (c) which is owned and/or operated by a qualified member of PJM as defined in the PJM Operating Agreement; (d) the Net Energy Output of which is reported on an hourly basis to PJM; and (e) which is interconnected to the Company's facilities. The Company shall have the sole and exclusive right to determine if any particular equipment qualifies as a Wholesale Generation Facility and if the operating characteristics and/or circumstances relating to such equipment are different then described in this definition.

~~(C)~~

RULE 1 - ELECTRIC SERVICE TARIFF

A. FILING AND INSPECTION

~~(C)~~

A copy of this tariff containing rules and rate schedules for all electric service supplied by ~~PPL Electric Utilities Corporation ("PPL Electric" or~~ the "Company~~")~~ in the territory covered by this tariff is on file with the ~~Pennsylvania Public Utility~~ Commission. A copy is available ~~for inspection in each Company office in the territory covered by this tariff where payment for service is received.~~upon request consistent with the Commission's regulations. This tariff may be revised, amended, supplemented or otherwise changed from time-to-time in accordance with the ~~Tariff Regulations of the Pennsylvania Public Utility Commission~~Commission's regulations.

B. SUPPLY OF ELECTRIC SERVICE

The supply of electric service includes distribution service and also may include ~~basic utility supply~~default service.

~~(1) Basic Utility Supply~~

(1) Default Service

The supply of ~~basic utility supply~~default service referred to in these rules, rate schedules and in contracts with customers means the readiness and ability of the Company to provide electric capacity ~~and~~, energy, and/or transmission service to:

(a) customers who do not have the opportunity to purchase electric ~~capacity and energy~~generation supply service from their choice of ~~electric generation suppliers~~EGSs;

(b) customers who have the opportunity to purchase electric ~~capacity and energy~~ generation supply service from their choice of ~~electric generation suppliers~~EGSs, but do not choose an ~~electric generation supplier~~EGS and continue to purchase ~~electric capacity and energy~~default service from the Company, operating as the electric distribution company and ~~supplier of last resort~~default service provider as provided in Section 2807 (E) (3) of the Customer Choice Act;

(c) customers who contract with an ~~electric generation supplier~~EGS for electric ~~capacity and energy,~~ generation supply service but who do not receive delivery of such electric ~~capacity and energy~~generation supply service; and

~~(a)~~ customers who choose an ~~electric generation supplier~~EGS for electric ~~capacity and energy~~generation supply service and subsequently purchase ~~basic utility supply~~default service from the Company,

(d) operating as the electric distribution company and ~~supplier of last resort~~default service provider as provided for in Section 2807 (E) (3) of the Customer Choice Act.

Under (c) and (d) above, the Company will ~~provide capacity and energy~~provide default service to returning customers pursuant to the Rate Schedule, applicable riders, and agreements under which the

customer previously was served, and such service shall not be considered a new application for service for purposes of Rate Schedule applicability.

~~(2)~~

(2) Distribution Service

The supply of distribution service referred to in these rules, rate schedules, riders, and in contracts with customers means the readiness and ability of the Company to provide distribution of electric capacity

and energy at the point of delivery sufficient to meet the needs of all ~~electric generation suppliers'~~ customers on the Company's system.

~~(C)~~

~~(Continued)~~

~~(C) Indicates Change~~

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RULE 1 – ELECTRIC SERVICE TARIFF (~~Continued)~~ (~~C~~CONTINUED)

~~C.~~

C. RESPONSIBILITY

Every Company employee is responsible for applying the provisions of this tariff without unlawful preference or advantage to any customer. No Company employee is ~~aut horized~~authorized to modify any provision of this tariff or to bind the Company by any promise or statement contrary thereto. No promise of any Company employee is binding unless made in writing over the signature of a duly authorized representative of the Company. The failure by the Company to enforce any of the provisions of this tariff, or standard practices thereunder, shall not be deemed a waiver of the Company's rights to do so.

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RULES FOR ELECTRIC SERVICE

RULE 2 -– REQUIREMENTS FOR SERVICE

A. ~~A.~~ SERVICE BY APPLICATION

The Company may connect service ~~on~~upon request ~~or~~ of the applicant. The applicant shall provide notification to the Company ~~may, for the convenience of a new customer, leave a service energized at a premises which has become vacant. The customer shall notify Company~~ of the date that they want service ~~is desired~~to commence or the date that use of service has already begun ~~and~~. The applicant shall ~~give~~provide information necessary ~~for~~, as determined by the Company, for the Company to properly supply ~~the~~ service and apply the provisions of this tariff.

~~B. SERVICE~~

B. CONTRACTS FOR SERVICE

~~Every non~~

(1) Non-residential ~~applicant~~applicants for electric service may be required to sign a contract specifying the intended use of service, the applicable rate schedule and other service conditions. A contract between Company and customer is valid only when accepted in writing by a duly authorized Company representative. The customer shall abide by the terms and conditions of the contract and the provisions of this tariff.

~~Service is~~

(2) Contracts for service are for an initial term of one year except as otherwise specifically provided~~.~~ in this tariff or the contracts for service.

~~(2)~~(3)Acceptance or use of service is deemed a request for the supply of such service and constitutes a contract to pay for the service under these rules and the applicable rate schedule. The receipt of electric service makes the receiver a customer of the Company.

~~(1)~~ Contracts with the Commonwealth of Pennsylvania for service ~~under a street lighting service rate schedule which provides for~~that have an initial contract term extending beyond the end of the current

~~(3)~~(4) fiscal period for which the Commonwealth may contract, shall specify an initial contract term to the end of said fiscal period with provision for renewal for subsequent full fiscal periods. Contracts for a new installation shall include a provision that should service be discontinued before the end of the initial term specified in the rate schedule, then the Commonwealth shall pay Company's estimated expense due to such discontinuance.

~~C.~~

C. SELECTION OF RATE SCHEDULES

~~(1)~~ When more than one rate schedule is applicable to ~~a~~the service~~, the~~ rendered, Company ~~applies~~will apply the rate schedule ~~which~~that is most advantageous to the customer, based on customer's advice to Company

(1) regarding customer's ~~anticipated~~ service conditions. ~~However, customer has~~

~~the option of contracting for service under any applicable rate schedule.~~

(2) When customer's requirements change ~~per manently~~permanently and another rate schedule becomes more advantageous but requires the execution of a contract, Company will, after receiving ~~not ice~~notice of change in service conditions from the customer, recommend a new contract under the more ~~favorable~~advantageous rate schedule for an initial term consistent with the provisions of ~~not less than one year from the last meter reading date~~that rate schedule.

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RULE 2 – REQUIREMENTS FOR SERVICE (CONTINUED)

(3) When, ~~through~~for any ~~cause~~reason, a contract is entered into with a customer on a rate schedule not applicable to the service, Company will transfer the service to the rate schedule applicable~~, so~~ for the relevant billing periods, and notify the customer ~~and adjust~~of the adjusted charges for service already supplied.

~~(Continued)~~

~~(C) Indicates Change~~

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~~**PPL Electric Utilities Corporation**~~

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~~RULE 2 - REQUIREMENTS FOR SERVICE (CONTINUED) (C)~~

~~D.~~

D. SECURITY DEPOSITS

(1) ~~(1)~~ The Company may require deposits or guarantees satisfactory to the Company as security for the payment of bills for service to be provided by the Company before it commences or continues to supply service. The need for a deposit or guarantee is based on the credit and other risks of the ~~individual.~~applicant or customer. For residential service, a guarantee may be provided by a third ~~-~~party ~~who is a responsible customer~~guarantor consistent with the Commission's regulations.

(2) ~~(2)~~ The amount of deposit shall not exceed Company's estimate of the average bill for service provided by the Company for one-sixth of the estimated annual bill, with a minimum of $5.00. For residential customers, the interest rate on security deposits will be ~~will be~~ computed at the simple annual interest rate determined by the Secretary of Revenue for interest on the underpayment of tax under Section 806 of the Act of April 19, 1929 (P.L. 343, No. 176), known as The Fiscal Code. For all other customers, the interest rate will be the average of 1-year Treasury Bills for September, October, and November of the previous calendar year. Interest ceases upon refund of deposit or upon discontinuance or termination of service, whichever occurs first.

(3) ~~(3) Deposit~~Deposits, plus accrued interest, ~~which~~ may be held until a timely payment history is established, ~~is~~and will be refunded to a residential ~~ratepayer~~customer under the following conditions:

(a) When a ~~ratepayer~~customer establishes credit~~.~~;
(b) When a ~~ratepayer~~customer substitutes third-party guarantor (up to the limits of the guarantee~~).~~);
(c) When a ~~ratepayer~~customer is not currently delinquent and has made on time and in full payments for service provided by the Company for 12 consecutive months~~.~~; or
(d) ~~(4) Deposit~~When a customer is confirmed to be eligible for a customer assistance program.

(4) Deposits, plus accrued interest, ~~is~~will be applied to the outstanding balance on the customer's account for service provided by the Company ~~of any ratepayer~~ upon termination or discontinuance of service ~~and remainder is~~with any remaining deposit refunded to the customer.

(5) ~~(5)~~ In the event of a termination of service of a customer who has used a third-party guarantor to establish credit, the Company may transfer to ~~a t hird~~the third-party guarantor's account any portion of the unpaid balance of the customer for service provided by the Company.

~~E.~~

PPL Electric Utilities Corporation

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RULE 2 – REQUIREMENTS FOR SERVICE (CONTINUED)

E. RIGHT-OF-WAY ~~(C)~~ (ROW)

(1) The customer (or property owner) shall provide, without charge to the Company, ~~right-of-way~~ROW and access across property owned or controlled by customer (or property owner) and locations and housings which are suitable in the opinion of Company for the construction, reconstruction, maintenance or operation of Company's overhead and underground distribution facilities. Suitable rights and ~~right-of-way~~ROW includes, but is not limited to, the right of ingress and egress to and from the electric facilities for any of the purposes aforesaid; and also the right to trim, cut or remove trees, underbrush and other obstructions which in the judgment of Company, may at any time interfere with the construction, reconstruction, maintenance or operation of the electric facilities, and in connection therewith, the right to treat with herbicides approved for the removal and control of trees, brush and under growth.

(2) When restoration of service to the premises is not possible due to an obstruction, the customer, or the owner of the property on which the obstruction is situated is responsible for removing the obstruction.

~~(1)~~(3)The Company shall also have all of the aforesaid rights related to its provision of underground service to a customer/property owner, even if Company does not require the customer/property owner to execute a formal ~~right-of-way~~ROW document.

~~(Continued)~~

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~~RULE 2 - REQUIREMENTS FOR SERVICE (CONTINUED)~~

F. ACCESS

Company employees, agents, and contractors shall have access ~~at all reasonable hours~~ to customer's premises, without charge, for the purpose of inspecting ~~installat ions~~installations, installing meters, reading, testing, ~~removi ng,~~ removing, replacing or otherwise maintaining or disposing of any ~~of Company's~~Company property.

G. CUSTOMER'S INSTALLATION

The customer's service facilities shall be installed and maintained in accordance with Company's ~~"Rules for Electric Meter and Service Installations".~~REMSI. In residential and commercial complexes and multiple occupancy buildings, the owner is responsible for all service entrance facilities including individual service wiring where separate ~~mete ring~~metering for each tenant is required by the ~~Comp any.~~ ~~(C)~~

Company. Company is not responsible for ~~cu stomer's~~customer's wiring or equipment. Company is willing to assist customer with advice on wiring and equipment without incurring responsibility for said wiring and equipment. Company may refuse to commence or continue service when, in Company's opinion, customer's installation is not in proper operating condition, safe, in compliance with applicable building codes, or does not conform to this tariff.

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Electric Pa. P.U.C. No. 202
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RULES FOR ELECTRIC SERVICE

RULE 3 ~~–~~ EXTENSION OF SERVICE
~~A.~~

A. GENERAL PROVISIONS

~~A line extension is any construction beyond the normal service facilities (which include the service extension to the customer, transformers, transformer devices, service drop and meter) to extend the distribution system along the normal route of development of the distribution system to the point where the extension departs from the norma l route development and is being installed as a service extension solely for the customer. The distribution system is defined, for the purposes of this rule, as including all lines energized at voltages less than the nominal 69,000 volts and excluding service extensions and lines energized at voltages of nominal 69,000 volts or higher. The Company constructs line~~

(1) The Company constructs line extensions and service extensions from the nearest suitable and available distribution line to supply new customers, or to change the supply to existing customers, under Company's standard rate schedules subject to the provisions of this rule. However, the estimated cost of facilities subject to annual charges under Rule 4 or CIAC are not subject to the provisions of this rule.

~~charges under Rule 4 or customer contributions-in-aid-of-construction (CIAC) are not subject to the (C)~~
~~provisions of this rule.~~

(2) All provisions of these rules and of the applicable rate schedule, including any provisions relating to net and gross payments, apply to service supplied and charges made under this rule except as specifically provided herein.

(3) The Company requires, before construction of a line extension or service extension, including speculative line extensions and service extensions, that:

(a) Customers supplied from a line extension or service extension, including speculative extensions, for which an annual guarantee is required, sign a contract acceptable to the Company with an initial term of not more than five years. A contract may be canceled at the request of the customer before the end of the initial term by immediately fulfilling all contractual obligations for the remainder of the initial term.

(b) The Company may, at its discretion, file a memorandum of the guarantee in the land records of the customer's property where service is being provided.

(c) Customers install infrastructure necessary to use the Company's service.

(d) Satisfactory ROW, in accordance with Rule 2, and other necessary permits are granted to Company to construct the line extension or service extension along the route selected by the Company.

(e) Customer agrees to pay to the Company any initial and recurring ROW rental fees in excess of a nominal amount that are incurred by the Company in constructing and maintaining the line extension or service extension.

(f) Customer agrees that when the net distribution service revenues received during the guarantee period from the start of the initial term of the contract to the end of the current year total less than the sum of the customer's annual guarantee over that period, the difference becomes immediately due and payable.

RULE 3 – EXTENSION OF SERVICE (CONTINUED)

(g) The customer may elect to make a one-time payment to the Company in lieu of annual differential billings during the guarantee period. The payment, which will be equal to the total amount of the guarantee, will be subject to partial refunds each year based upon the actual amount of distribution base rate revenue received from the customer's distribution service billings.

(h) The Company may require, in addition to any deposit necessary to secure payment of service bills, a surety bond or other security acceptable to the Company, to guarantee the fulfillment of the minimum distribution revenue guarantee agreement.

(i) When the accumulated distribution revenue from the start of the initial term of contract equals the total amount to be guaranteed by the customer, service is supplied without the application of the annual guarantee determined under this rule.

(j) Customers supplied from a line extension or service extension for which a minimum distribution revenue guarantee is required will be responsible for the balance of any such minimum distribution revenue guarantee remaining after the guarantee period expires, service is terminated, or service is discontinued, whichever occurs first.

(4) Taxes on Contributions in Aid of Construction and Customer Advances - Any distribution service-related CIAC, customer advance or other like amounts received from the customer which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a CIAC or customer advance will not be charged to the specific contributor of the capital.

B. LINE EXTENSIONS

(1) The Company requires a minimum distribution revenue guarantee for installation of any length of single phase or multi-phase line extension in excess of 2,500 ft. along the normal route of development of the distribution system. The length of a line extension is the total length of new pole line installed by the Company to the property line of the customers served from that extension, plus the length of any line installed on existing poles where the existing facilities are unsuitable.

~~(1) The Company requires, before construction, that:~~

~~(a) Customers supplied from a line extension for which an annual guarantee is required, sign contracts acceptable to the Company with an initial term of not more than five years. A contract may be canceled at the request of the customer before the end of the initial term by immediately fulfilling all contract obligations for the remainder of the initial term.~~

~~(b) Customers install wiring and other facilities necessary to use the Company's service.~~

~~(c) Satisfactory right-of-way and other necessary permits are granted to Company to construct the line extension along the route selected by the Company.~~

~~(d) Customer agrees to pay to the Company any initial and recurring right-of-way rental fees in excess of a nominal amount that are incurred by the Company in constructing and maintaining the line extension.~~

~~B.~~A. ~~B. LINE EXTENSIONS~~

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~~(1) The Company requires a minimum distribution revenue guarantee for installation of any length of single phase line extension in excess of 2,500 ft. along the normal route of development of the distribution system, and for installation of all multi-phase line extensions. The guarantee period is 5 years or less.~~

~~(Continued)~~

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~~RULE 3 - EXTENSION OF SERVICE (CONTINUED)~~ ~~(C)~~

~~B. LINE EXTENSIONS (Continued)~~

(2) Minimum distribution revenue guarantees for single phase extensions are based only on the estimated contractor costs, if any, and the estimated direct labor costs and estimated direct material costs attributable to construction of the line extension beyond 2,500 ft. Guarantees for multi-phase extensions are based on estimated fully allocated costs, and are credited with the equivalent single phase length allowance for up to 2,500 ft. of new pole line along the normal route of development of the distribution system.

RULE 3 – EXTENSION OF SERVICE (CONTINUED)

(3) Any length of line extension on, or through, restricted lands (i.e., Pennsylvania State Game Lands) is excluded from the single-phase length allowance and is subject to a line extension guarantee.

(4) The estimated excess cost of construction ~~other than would~~, beyond what is normally ~~be~~ required for ~~installation of the~~a line extension, ~~is~~must be paid by the customer prior to installation.

(5) Determination of Annual Guarantee

(a) When only one customer is served by the line extension that customer is responsible for the entire minimum distribution revenue guarantee.

(b) The Company reserves the right to determine the guarantee of a customer on the proportionate length of the line extension used in common with other customers plus the additional length required to serve the individual customer.

(c) The total guarantee for a line extension is divided among the customers to be supplied initially from the line extension to determine the total amount to be guaranteed per customer, which is then divided by the number of years in the initial term of the contract to determine the customer's annual guarantee. A customer may assume more than a pro rata share of the guarantee for the line extension.

(d) When additional customers are connected to an existing or additional line extension during the guarantee period, the remaining total amount to be guaranteed for the existing line extension is reapportioned for all customers including the new customers, providing such reapportionment does not increase the guarantees of the existing customers. Otherwise, the additional line extension is considered as a new line extension.

(6) Line Extensions for Development Areas

(a) The Company constructs line extensions to supply service to customers in residential, commercial or industrial developments~~C. SPECULATIVE LINE EXTENSIONS~~, and may require annual guarantees determined in accordance with this Rule 3, based on the number of customers which the Company estimates to be served in the development within two years from initial construction. The developer (or property owner) shall provide, without charge to the Company, ROW, in accordance with Rule 2, for lines and equipment which is suitable in the opinion of the Company for the installation of Company facilities throughout the development.

(7) Speculative Line Extensions

(a) A line extension is speculative when, in the Company's judgment, the

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continued future use of the facilities by any customer is uncertain.

RULE 3 – EXTENSION OF SERVICE (CONTINUED)

(b) The Company requires a minimum distribution revenue guarantee for speculative single-phase and multi-phase line extensions equal to the Company's estimated fully allocated installation and removal costs, less salvage, with no length allowance. Prior to construction, the Company may require from the customer a surety bond, or other security acceptable to Company, in the amount of the guarantee in addition to any deposit required to secure payment of service bills.

(c) Distribution revenue guarantees for speculative line extensions include service extension facilities~~, as well as distribution line facilities.~~. ~~D.~~

(d) A speculative line extension requires payment of the fully allocated costs of engineering design and survey work to produce a detailed estimate at the time of application.

C. SERVICE EXTENSIONS ~~FOR INDIVIDUAL SERVICE~~

(1) All service extensions ~~off~~connecting to the Company's distribution system to serve individual customers are installed ~~under~~ in accordance with the provisions below and consistent with Tariff Rule 4.

(2) The Company extends service facilities from its distribution lines to the customer's point of delivery. The customer pays the estimated cost of service extension length over 500 ft. and the estimated cost of any additional facilities necessary to accommodate the customer's requests.

(3) Speculative Service Extensions

(a) A service extension is speculative when, in the Company's opinion, there is doubt as to the initial or continued use of the new facilities by the customer. This may include, but is not limited to separate points of delivery, and service at locations which are relatively inaccessible or remote, or where the customer has less investment than is required by the Company to provide service.

(b) When a service extension is speculative, the Company requires a minimum distribution revenue guarantee equal to the Company's estimated fully allocated cost of installation and removal of all facilities less any CIAC by the customer.

(c) A speculative service extension guarantee may be discontinued prior to expiration of the contract whenever, at the Company's discretion, the service becomes non-speculative in nature.

(d) Where the customer requires a speculative service extension to be disconnected and Company facilities left in place for subsequent reconnection, the service extension shall be treated as temporary service under Tariff Rule 7. In addition, for each reconnection of service the customer pays the cost of connection and disconnection.

~~E. LINE EXTENSIONS FOR DEVELOPMENT AREAS~~

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~~The Company constructs line extensions to supply service to customers in residential, commercial or industrial developments in specific areas, with annual guarantees determined in accordance with Section B or C hereof, based on the number of customers which the Company knows are to be served in the development within two years from initial construction. The developer (or property owner) provides, without charge to the Company, right-of-way for lines and equipment which is suitable in the opinion of the Company for the installation of Company facilities throughout the development.~~

~~Suitable right-of-way includes, but is not limited to, providing ground line clearing of trees, brush and other obstructions, rough grading, and access by mechanical construction equipment.~~

~~When restoration of service to the premise is not possible due to an obstruction the customer, or the owner of the property on which the obstruction is situated is responsible for removing the obstruction.~~ ~~(C)~~

~~(Continued)~~

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RULE 3 – EXTENSION OF SERVICE (CONTINUED) (C)

F. ANNUAL GUARANTEE

(a) The total guarantee for a line extension is divided among the customers to be supplied initially from the line extension to determine the total amount to be guaranteed per customer which is then divided by the number of years in the initial te rm of the contract to determine the customer's annual guarantee. A customer may assume more than a pro rata share of the guarantee for the line extension.

(b)(a) The Company reserves the right to determine the guarantee of a customer on the proportionate length of the line extension used in common with other customers plus the additional length required to serve the individual customer.

Each customer agrees that when the net

(1) A speculative service bills rendered during the period from the start extension requires payment of the initial termfully allocated costs of the contract to the end ofthe current year total less than the sum of the

customer's annual guarantee over that period, then the difference becomes dueengineering design and payable.

(a)(e) The customer may electsurvey work to makeproduce a one-detailed estimate at the time payment to the Company in lieu of annualof application.

differential billings during the period of the guarantee. The payment, which will be equal to the total amount of the guarantee, will be subject to partial refunds each year based upon the actual amount of the customer's distribution service billings.

G. TEMPORARY SERVICE

The Company supplies temporary service in accordance with the provisions of Rule 7. H.

REAPPORTIONMENT AND WAIVER OF LINE EXTENSION GUARANTEE

(1) When additional customers are connected to an existing or additional line extension, the

(c)(a) remaining total amount to be guaranteed for the existing line extension is reapportioned for all customers including the new customers, provid ing such reapportionment does not increase the guarantees of the existing customers. Otherwise, the additional line extension is considered as a new line extension.

(d)(a) When the accumulated distribution revenue from the start of the initial term of contract equals the total amount to be guaranteed by the customer, service is supplied without the application of the annual guarantee determined under this rule.

I. TAXES ON CONTRIBUTIONS IN AID OF CONSTRUCTION AND CUSTOMER ADVANCES (C)

Any distribution service-related CIAC, customer advance or other like amounts received from the customer which shall constitute taxable income as defined by the Internal Revenue Service will have

(2)(1) the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a CIAC or customer advance will not be charged to the specific

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~~contributor of the capital.~~

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RULES FOR ELECTRIC SERVICE ~~(C)~~

RULE 4 ~~–~~ SUPPLY OF SERVICE

~~A.~~

A. CHARACTERISTICS OF SERVICE

~~(1)~~ The Company's standard service is single or three-phase, sixty Hertz alternating current at

(1) standard voltages as specified in ~~the Company's "Rules for Electric Meter and Service Installations".~~ REMSI. Standard service includes overhead service, and underground service at new residential developments, at locations where the Company in its discretion has elected to install underground facilities, and at locations where the customer has paid for the incremental cost of installing facilities underground. All non-standard service is in the process of elimination, and no new or additional non-standard service will be supplied.

~~(2) The distribution system is defined, for the purposes of this rule, as including all lines energized at voltages less than the nominal 69,000 volts and excluding service extensions and lines energized at voltages of nominal 69,000 volts or higher. However, this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable: (1) to provide safe, reliable and adequate retail electric service to customers taking service at voltages of 69 kV and above, and (2) to provide just and reasonable and non-discriminatory distribution and transmission rates, terms and conditions of service to such customers.~~

~~When a rate schedule specifies service at secondary voltage or specifies no particular voltage,~~

(2) Company furnishes, where necessary, one standard transformation at the point of delivery from the line voltage to a standard secondary voltage. when a rate schedule specifies service at secondary voltage or specifies no particular voltage. Where the rate schedule specifies service at ~~distribution~~primary voltages, service is supplied from the nearest available line of not less than ~~that~~primary voltage, and customer furnishes all equipment necessary to transform the energy from ~~the line~~primary voltage.

~~(3) The Company extends service facilities from its distribution lines to the customer's point of delivery. The customer pays the estimated cost of service extension length over 500 ft. and the estimated additional cost of facilities other than those which the Company would normally install to meet the customer's load requirements.~~

~~(4) The Customer provides, without charge to the Company, suitable right-of-way across property owned or controlled by the customer (or property owner) including but not limited to: ground line clearing of trees, brush and other obstructions, rough grading, and access by mechanical construction equipment. When restoration of service to the premise is not possible due t o an obstruction, the customer, or the owner of the property on which the obstruction is situated is responsible for removing the obstruction.~~ ~~(C)~~

(3) The point of delivery is the point designated by Company where Company's service conductors are connected to customer's service entrance conductors, terminals, or bus. Company installs and maintains facilities to the point of delivery and shall not be required to install or maintain any conductors, meter base, equipment or apparatus except ~~meter and~~any meters, meter accessories, and other Company Facilities beyond that point.

(4) The ~~Company normally~~ Company's standard service supplies energy to only one point of delivery to a ~~premise~~premises. The Company may provide a separate point of delivery at the customer's request as a line and/or service extension. that is installed pursuant to Tariff Rule 3. The customer pays the fully allocated ~~cost~~costs of any primary or secondary facilities needed to serve the additional points of delivery. For application of this rule, services to more than one building or facility located on the same property and owned by the same

entity will be considered service to a single premise; each individual building or facility will not be considered a separate ~~premise~~premises.

~~(Continued)~~

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~~RULE 4 - SUPPLY OF SERVICE (CONTINUED)~~ ~~(C)~~

~~B. SPECULATIVE SERVICE EXTENSIONS~~

~~A service extension is speculative when, in the Company's opinion, there is doubt as to the initial or continued use of the new facilities by the customer. This may include, but is not limited to separate points of delivery, and service at locations which are relatively inaccessible or remote, or where the customer has less investment than is required by the Company to supply service.~~ ~~(C)~~

~~(1) When a service extension is speculative, the Company requires a minimum distribution revenue guarantee equal to the Company's estimated fully allocated cost of installation and rem oval of all facilities less any contribution in aid of construction by the customer. The guarantee is for a five year period or less.~~

~~(2) Each customer agrees that when the net distribution service bills rendered during the period from the start of the initial term of the contract to the end of the current year total less than the sum of the customer's annual guarantee over that period, then the difference becomes due and payable.~~

~~The customer may elect to make a one -time payment to the Company in lieu of annual differential billings during the period of the guarantee. The payment, which will be equal to the total amount of the guarantee, will be subject to partial refunds each year based upon the actual amount of the customer's distribution service billings.~~

~~(3) The Company may require, in addition to any deposit necessary to secure payment of service bills, a surety bond or other security acceptable to the Company, to guarantee the fulfillment of the agreement.~~

~~(b)(a) Where the customer requires a speculative service extension to be disconnected and Company facilities left in place for subsequent reconnection, the service extension shall be treated as temporary service under Tariff Rule 7. In addition, for each reconnection of service the customer pays the cost of connection and disconnection.~~

~~(4) A speculative service extension guarantee may be discontinued prior to expiration of the contract whenever the service becomes non-speculative in nature.~~

~~(5) A speculative service extension requires an "i n advance of construction" payment of the fully allocated cost of engineering design and survey work to produce a detailed estimate.~~

~~C.~~

B. METHOD OF SERVICE

(1) ~~(1)~~ The Company furnishes and installs all electric service line facilities extending from its distribution supply lines at or near the customer's property line to the customer's point of delivery using ~~normal~~ construction methods determined by the Company for load conditions according to Company standards, except as follows:

(a) The Company may at its discretion install ~~other than normal~~ service facilities beyond those outlined in this tariff at the customer's request and at the customer's expense.

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RULE 4 – SUPPLY OF SERVICE (CONTINUED)

(b) The customer provides all mechanical facilities on his property, other than poles and guys, which are required to accommodate the installation of the Company's ~~electric~~ facilities. All ~~electric~~ facilities~~, and all mechanical facilities,~~ installed by the customer on the Company's side of the point of delivery which are not in, on or under buildings shall, after installation, be owned and maintained by the Company and be available for further extension.
~~The~~

(c) At customer's option, the customer ~~at his option~~ may install all service lines and related facilities on ~~his~~customer's property. Such facilities shall be on the customer's side of the point of delivery and shall be owned, operated, and ~~thereafter~~ maintained by the customer.

~~(Continued)~~

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~~**RULE 4 - SUPPLY OF SERVICE (CONTINUED) (C)**~~

~~**C. METHOD OF SERVICE (Continued)**~~

(d) When a customer requests service in the vicinity of Company underground distribution facilities, the Company may require the customer to take underground service under the same terms and conditions which would apply if the Company ~~supply were overhead~~service was overhead. Customers must pay for any necessary mechanical facilities required for underground service.

(2) The Company may establish an underground system at its ~~own option except as provided in (3) below when in the Company's opinion the circumstances justify the investment, and~~ sole discretion.

(3) The Company may establish an underground system at the customer's request ~~on condition~~provided that ~~Company installs the complete electrical system to the point of delivery and~~ :

(a) the customer installs the mechanical facilities;

~~(a)~~(b) ownership and maintenance of all facilities in the development on Company's side of the point of delivery that are not in or under buildings vest in the Company;

(c) ~~buildings shall vest in the Company;~~ the developer grants the Company, free-of-charge ~~by perpetual easement, the sole~~ ROW in accordance with Rule 2 including the right to move, maintain, and extend ~~these~~the underground facilities~~. The~~; and

the developer

~~(b)~~(d) agrees to pay the Company, in advance, the ~~Co mpany's~~Company's estimated excess cost over normal overhead construction.

~~(2)~~(4)Underground Electric Service in New Residential Developments

The Company installs only underground distribution and service facilities in residential developments of five or more adjoining lots for the construction of single-family residences, detached or otherwise, mobile homes, or apartment houses intended for year-round occupancy,

when service requires the extension of primary voltage lines. It does not apply to tracts of land

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which are subdivided, as defined by the Municipalities Planning Code, but not developed into utility-ready lots by a bona fide developer.

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RULE 4 – SUPPLY OF SERVICE (CONTINUED)

The ~~applicant for~~ developer requesting electric service to a residential development shall conform with the following:

~~(a)~~ At ~~its own~~the developer's cost, provide the Company with a copy of the recorded development plot plan

(a) identifying property boundaries, and with easements satisfactory to the Company for occupancy by distribution, service and street-light lines and related facilities.

~~(b)~~ At ~~its own~~the developer's cost, clear the ground in which the lines and related facilities are to be laid of trees, stumps and other obstructions, provide the excavating and backfilling subject to the inspection and approval of the Company, and rough grade it to within six inches of final grade, so that the Company's part of the installation shall consist only of laying of the lines and installing other service-related facilities. Excavating and backfilling

(b) performed or provided by the ~~applicant~~ developer shall follow the Company's underground construction standards and specifications set forth by the Company ~~in written form~~ and presented to the ~~applicant~~developer at the time of application for service and presentation of the recorded plot plan to the Company. If the Company's specifications have not been met by the ~~applicant's~~developer's excavating and backfilling, such excavating and backfilling shall be corrected or redone by the ~~applicant~~developer or its authorized agent. Failure to comply with the Company's construction standards and specifications permits the Company to refuse service until such standards and ~~specification~~specifications are met.

(c) Request electric service at such time that the lines may be installed before curbs, pavements, and sidewalks are laid; carefully coordinate scheduling of the Company's line and facility installation with the general project construction schedule, including coordination with any other utility sharing the same trench; keep the route of lines clear of machinery and other obstructions when the line installation crew is scheduled to appear; and otherwise cooperate with the Company to avoid unnecessary cost and delay.

~~(Continued)~~

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~~**RULE 4 - SUPPLY OF SERVICE (CONTINUED) (C)**~~

~~**C. METHOD OF SERVICE (Continued)**~~

~~coordination with any other Company sharing the same trench; keep the route of lines clear of machinery and other obstructions when the line installation crew is scheduled to appear; and otherwise cooperate with the Company to avoid unnecessary cost and delay.~~

~~(d)~~

Pay to the Company any necessary and estimated additional costs incurred by the ~~(C)~~

(d) Company as a result of the following:

~~1.~~ Installation of underground facilities that deviate from the Company's underground construction standards and specifications if such deviation is requested by the

1. applicant for electric service and is acceptable to the Company.

2. A change in the plot plan by the ~~applicant for electric service~~developer after the Company has completed engineering for the project and/or has commenced installation of its facilities.

~~2.~~ Physical characteristics such as ~~oversiz ed~~oversized lots or lots with extreme set-back where under the Company's line and service extension policy contained in its tariff a charge is

3. mandated for overhead service.

~~(e)~~

RULE 4 – SUPPLY OF SERVICE (CONTINUED)

~~(c)~~(e) No charges other than those described in paragraph (d) shall be borne by the ~~applicant~~developer for ~~electric~~ service or by another utility sharing the same trench, even if the Company elects to perform its own excavating and backfilling.

~~(4)~~

C. EXTRAORDINARY SERVICE

The Company may supply service, upon request, in a manner which requires additional facilities or related regulated services to be performed, which are over and above those that the Company would normally install or provide, if the customer agrees to pay the Company at a fair and nondiscriminatory price for those additional facilities or related regulated services. This includes all service at voltages above 69,000 volts.

~~D.~~

~~C.~~D. ALTERNATE SERVICE ~~(C)~~

The Company furnishes one source of service to a single point of delivery to a premises.

However, when a customer requests an alternate ~~s ource~~source of service, the Company will install the additional facilities required ~~providing~~, so long as the ~~custom er~~customer agrees to compensate the Company for the estimated ~~cost~~fully allocated costs of the additional facilities maintained for the alternate service and for the future estimated costs of continuing the alternate service.

~~E.~~

E. CAPACITY

The Company's facilities have a limited capacity. Therefore, to assure satisfactory operation of customers' equipment and to protect ~~both customer's~~customer, including other customers, and ~~Company's~~Company facilities against damage,

each customer shall notify the Company of any ~~s ubstantial~~substantial increase in use of service so that additional facilities may be provided in accordance with the applicable provisions in this tariff.

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: December 22, 2004~~ ~~Effective: January 1, 2005~~

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Electric Pa. P.U.C. No. 202
~~Original Page~~ No. 9C

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 42 Electric Pa. P.U.C. No. 201 Fourth Revised Page No. 8D Canceling Third Revised Page No. 8D~~

~~**RULE 4 - SUPPLY OF SERVICE (CONTINUED)** (C)~~

~~F.~~
~~D.~~F. CONTINUITY

(1) The Company uses reasonable diligence to preserve continuity of service, but interruption of service and variation in supply characteristics (including, but not limited to, high or low voltage, operation of protection or control devices, single phasing of three phase service, and phase reversal) can occur. The Company does not guarantee continuous, regular, and uninterrupted supply of service. The Company may, without liability, interrupt or limit the supply of service for the purpose of making repairs, changes, or improvements in any part of its system for the general good of the service or the safety of the public or for the purpose of preventing or limiting any actual or threatened instability or disturbance of the system. The Company is also not liable for any damages due to accident, strike, storm, riot, fire, flood, legal process, state or municipal interference, or any other cause beyond the Company's control. The Company shall not be liable for any injury to person or property arising from the use of electricity by or the supply of electricity to the customer which is not the result of negligence solely on the part of the Company.

~~(1)~~ RULE ~~The Company uses reasonable diligence to preserve continuity of service, but in the event of interruption or curtailment of service, Com pany shall not be subject to any liability, penalty or payment for or on account of any such interruption or curtailment nor shall the application of the rate schedule to the regular billing period be affected.~~

4 – SUPPLY OF SERVICE (CONTINUED)

(2) In no event shall the Company be liable for incidental, indirect, special or consequential damages, including loss of use or profit or loss of business. The liability of the Company to customers or other persons for damages other than incidental, indirect, special or consequential damages, including loss of use or profit or loss of business shall in no event, unless caused by the willful and/or wanton misconduct of the Company, exceed an amount in liquidated damages equivalent to the greater of $500 or two times the charge to the customer for the service affected during the period in which the damages occurred. These limitations shall apply whether the claim is pleaded in contract or in tort, including negligence and strict liability in tort.

(3) The Company makes no warranty as to merchantability or fitness for a particular purpose, express or implied, by operation of law or otherwise. To the extent applicable under the Uniform Commercial Code or on any theory of contract or products liability, the Company limits its liability in accordance with the previous paragraph to any customer or third party for claims involving and including, but not limited to, strict products liability, breach of contract, and breach of actual or implied warranties of merchantability or fitness for an intended purpose.

(4) For the purposes of this Rule, all customer-owned equipment, materials, appliances, and associated materials/equipment on the customer's side of the meter are the property and responsibility of the customer, and in no event shall the Company be liable for any injury to person or property arising therefrom.

~~(2)~~ The Company may temporarily suspend service for the purpose of making necessary ~~(1)~~(5) ~~repairs~~ repairs, modifications, and/or to protect public safety and makes every reasonable effort to notify customers in advance, except in cases of emergency.

~~G.~~
~~E.~~G. EMERGENCY LOAD CONTROL

~~(1)~~

(1) A load emergency situation exists whenever:

(a) the demands for power on all or part of the utility's system exceed or threaten to exceed the capacity ~~then~~ actually available to supply such demands;

(b) system instability or cascading outages could result from actual or

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~~.~~ expected transmission and/or distribution system overloads or other contingencies; or

(c) ~~such~~Such conditions exist in the system or another public utility or power pool with which the utility's system is interconnected and cause a reduction in the capacity available to the utility from that source or threaten the integrity of the utility's system.

~~(2)~~

RULE 4 – SUPPLY OF SERVICE (CONTINUED)

In such case, the utility shall take such reasonable steps as the time available permits to bring the demands within the then-available capacity or to otherwise control load. Such steps shall

(2) include but shall not be limited to reduction or interruption of service to one or more customers, in accordance with the utility's procedures for controlling load.

~~H.~~
~~F.~~H. EMERGENCY ENERGY CONSERVATION

An emergency energy conservation situation exists whenever events result or, in the judgment of the utility, threaten to result in a restriction of the fuel supplies available to the utility or its energy vendors, such that the amount of electric energy which the utility is able to supply is or will be adversely affected. In the event of an emergency energy conservation situation, the utility shall take such reasonable measures as it believes necessary and proper to conserve available fuel supplies. Such measures may include, but shall not be limited to reduction, interruption or suspension of service to one or more of its customers or classes of customers in accordance with the utility's procedure for emergency energy conservation.

~~service to one or more of its customers or classes of customers in accordance with the utility's procedure for emergency energy conservation.~~

~~I.~~
~~G.~~I. RELOCATION OF FACILITIES
~~(1)~~

The relocation of ~~customer's~~customer facilities due to moving or rearranging Company's facilities at

(1) the direction of either the federal, state or local government is the customer's responsibility and expense.

~~(Continued)~~

~~(C) Indicates Change~~

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~~Supplement No. 59 Electric Pa. P.U.C. No. 201 Third Revised Page No. 8E Canceling First & Second Revised Page No. 8E~~

~~**RULE 4 - SUPPLY OF SERVICE (CONTINUED)**~~

~~**I. RELOCATION OF FACILITIES (Continued)**~~
~~**(2)**~~

The relocation of Company facilities, when done at the request of others, is at the ~~**applicant's**~~requester's expense and payment of the Company's estimated ~~**cost**~~fully allocated costs of the relocation is required in advance of

construction. When the request is from an affected property owner and the facilities are on the ~~**(C)**~~

(2) customer's property, the charges for relocation of distribution system facilities are limited to estimated ~~**contractor**~~direct costs, estimated direct labor, and estimated material costs, less an amount equal to any estimated maintenance expense avoided as a result of the relocation.

~~H.~~J. EMERGENCY ASSISTANCE

The Company may, upon request and/or at the Company's discretion, assist in emergencies to correct defects in and make temporary repairs to the customer's installation. Any such assistance shall be accepted by the customer without involving responsibility on the part of the Company.

~~I.~~K. CHANGE IN SERVICE CONDITIONS

The Company may, upon request, make a change in service conditions ~~**provided**~~and may require the customer ~~**pays**~~to pay the estimated fully allocated ~~**cost**~~costs to be incurred by the Company.

~~**(C) Indicates Change**~~

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~~**Supplement No. 42 Electric Pa. P.U.C. No. 201 Fourth Revised Page No. 9 Canceling Third Revised Page No. 9**~~

RULES FOR ELECTRIC SERVICE

RULE 5 - USE OF SERVICE

A. CUSTOMER'S RESPONSIBILITY
~~(C)~~

The customer assumes full responsibility for the energy and facilities at and beyond the point of delivery. ~~Interruption of service and variation in supply characteristics (including, but not limited to, high or low voltage, operation of protection or control devices, single phasing of three phase service, and phase reversal) can occur. To prevent or lim it damage from such events it~~Customer is ~~Customer's responsibility~~responsible to purchase and install protective devices and/or install or otherwise provide for

alternate power supplies ~~that are available from third parties~~ to protect ~~Customer's~~customer's facilities, equipment, and property. The customer's use of service shall not cause damage to Company's equipment ~~or~~, impair ~~this~~ service to other customers~~.~~, and/or impede the Company's ability to provide safe and adequate service. The ~~foregoi ng~~foregoing provisions do not change the Company's duty and responsibility to provide safe and adequate service to the point of delivery.

B. PURPOSE AND LOCATION

Service shall not be used for any purpose or at any location other than that stipulated in the customer's application, the customer's contract with the Company, or this tariff.

C. PERMANENT CHANGE OF USE

When a customer notifies Company ~~in writi ng~~ of any permanent change which reduces the capacity that Company is required to have ~~availabl e~~available, and when required, executes a new service contract, the Company will as of the first meter reading date thereafter apply the rate schedule applicable to the changed conditions for subsequent billing.

~~A. SERVICE DURING CONSTRUCTION OR EMERGENCY~~

~~(1) The Company suspends the contract term for a period not exceeding six consecutive months--~~

~~(a) following the initial connection of service for gradual installation of equipment or development of customer's operation as contemplated under the contract.~~

~~(b) upon written request from the customer following a forced temporary suspension of a portion of all of customer's operation due to an emergency such as an accident, fire, flood or other act of God, but not due to strike, lockout, seasonal curtailment or other business conditions.~~

~~(2) Bills for service during the suspension period are based on demands and energy supplied~~

~~during such period applying the rates and minimum charges of the applicable rate schedule most advantageous to the customer. When the period in which the suspension starts is less than a normal billing period, bills are prorated. The suspension period ceases with the billing month in which the establishment or restoration of normal service occurs or after six full billing months whichever is the earlier. The initial contract term is extended for an equal period, including any extension guarantee period required thereunder.~~

~~(Continued)~~

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~~RULES FOR ELECTRIC SERVICE~~ **(C)**

~~RULE~~ 5 - USE OF SERVICE (CONTINUED)

D. ABNORMAL DEMAND AND USAGE

All metered demands and usage, including abnormal demands and usage which are inconsistent with the customer's normal use pattern, are billed as metered in the billing period in which they occur. This provision may be waived at the Company's option.

E. REDISTRIBUTION OF SERVICE

~~Energy purchased from the Company shall not be submetered and resold to another party~~ **(C)**
~~except as permitted under 5F(2), 5F(4), and 5F(5). It is the Company's intent to meter and bill each tenant as an individual customer. Tenant is defined as an occupant of a multi-tenancy commercial building or parcel where it is expected that tenure shall be for a year or more. For the purpose of this rule, the term multi-tenancy commercial building shall include any structure which contains or houses 3 or more separate and distinct residential or commercial units.~~

~~(1) Where installation of electric service was completed by May 21, 1980, electric energy may be redistributed and submetered to tenants provided service to the premises is to one point of delivery through a single meter under the applicable general rate schedule, and charges for electric service to such tenants do not exceed charges as computed under the Company's applicable rate schedule for comparable service.~~

(1) At the service locations covered hereunder connected after May 21, 1980, each tenant shall be served, metered and billed individually by the Company under the appropriate rate schedule except where ~~a definite commitment~~the Company has ~~been made as of that date to permit~~permitted master metering with ~~the~~ resale in accordance with the provision of ~~5F(~~Tariff Rule 5(E)(2). Upon application~~, affidavit, and proof presented~~ to the Company, any owner (or ~~his~~their duly authorized representative) of a new multi-tenancy commercial building may seek an exception to Tariff Rule 5(~~F~~E) by demonstrating that the installation of individual electric meters at each separate unit within the building is neither feasible nor practical from a financial, technical, ~~or~~ engineering ~~point of view or by citing~~ , and/or any other valid reason~~; all of which~~. If the Company approves an exception to this Rule, the master meter must be designed ~~to prove~~so that ~~the installation of individual electric meters within the building~~it will not achieve any notable reduction in the consumption of electricity by the tenants in the building ~~beyond that which would be accomplished through the use of a master metering system~~than if the tenant units had individual electric meters within the building with efficient heat controls.

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RULE 5 – USE OF SERVICE (CONTINUED)

(2) Company, at its discretion, may permit submetering for both existing and new service locations in accordance withwhen the resale provisions of 5F(2) when all of the following conditions are present:

(a) It is impractical for the Company to separately bill each tenant.;

(b) Each tenant has control of the majority of histheir electric energy use.;

(C)

(Continued)

(C) Indicates Change

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~~**PPL Electric Utilities Corporation**~~

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~~RULES FOR ELECTRIC SERVICE~~

~~RULE 5 - USE OF SERVICE (CONTINUED)~~

~~**F. REDISTRIBUTION OF SERVICE (CONTINUED)**~~

(c) ~~(5)~~ Customer is part of a US-HUD funded Housing, Assisted Living, Nursing Home Care Rehabilitation facilities, Student Housing - higher education; Federal/State/County/City/Municipal/Public Housing; and/or

(d) At the Company's discretion, it is not beneficial for the Company to meter individual tenants.

(3) For purposes of third-party owned Electric Vehicle (EV) charging stations, owning and operating an EV charging station shall not be considered redistribution as defined under 66 Pa. C.S. §1313 and §69.3501(b) (relating to section 1313 of the Public Utility Code).
~~§1313 and §69.3501(b) (relating to section 1313 of the Public Utility Code).~~

(a) ~~(a)~~ Owner and/or operators of third-party electric vehicle charging services are to notify the Company of a planned installation of the electric vehicle charging facilities in accordance with Rules 2 – Requirements for Service, 3 – Extension of Service, and 4 – Supply of Service. In addition, the Customer, who may be either the owner or host of the third- party owned electric vehicle charging stations, shall notify the Company at least one hundred twenty (120) days in advance of the planned installation date and may be required to install metering for the EV charging stations as determined by the Company.

F. VANDALISM

When Company street light facilities at a location are repeatedly vandalized, the customer shall reimburse the Company for all costs to repair such vandalism after the second recorded incident over a consecutive 24-month period.

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Electric Pa. P.U.C. No. 202
Original Page No. 11

RULES FOR ELECTRIC SERVICE

RULE 6 ~~- **AUXILIARY**~~ – STAND-BY SERVICE

FOR NON-~~**QUALIFYING**~~UTILITY GENERATING FACILITIES ~~**(C)**~~
~~**A.**~~

A. APPLICATION

(1) For non-residential customers with on-site generation over 3 MW. Also applicable to all other non-residential customers with on-site generation that do not qualify for net metering service, including Qualifying Facilities or Small Power Producers and cogenerators as defined in the Public Utility Regulatory Policies Act.

(2) Service under this Rule is available to customers taking service under Rate Schedule GS-3, LP-4, or LP-5.

~~(1)~~(3) Service to customers who have another source of power which can be substituted for Company's service for any of customer's operations. Service is supplied under the terms of this ~~**rule**~~Rule unless such other source of power is maintained solely for use in case of interruption of the Company's service. ~~**Service to Qualifying Facilities (QFs) is provided for under Rule 6A.**~~

~~(2)~~(4) Service is supplied only where the Company has available the capacity and facilities adequate for the service and only under a contract for an initial term of one or more years ~~**under a general service rate schedule with measured demands. Bills for service are based on charges specified in the rate schedule, subject to a minimum charge as described in this rule**~~.

(5) Batteries and other energy storage equipment shall not be considered generators for the purposes of this Rule.

~~(3)~~(6) The ~~**customer's**~~customer's equipment may not be operated concurrently ~~**by means of**~~with the service supplied by the Company ~~**and by such other source of electric or mechanical power**~~ except upon written agreement setting forth the conditions of such operation.

~~**Customers selecting**~~

~~(4)~~(7) The provisions of this Rule 6 do not ~~**qualify for the**~~ apply to customers taking Net Service ~~**provision of**~~under Rule 11.

B. STAND-BY SERVICE~~**B.**~~

Stand-by service ~~MINIMUM CHARGE~~

~~**The minimum monthly charge**~~ is ~~**the KW demand and K WH**~~intended for customers with firm, dispatchable, on-site generation that provides a substantial portion of their energy ~~**charges in**~~needs. This service is not intended for customers with on-site generation that is used for emergency back-up purposes or for customers with intermittent output generation, such as wind and solar.

C. SUPPLEMENTARY SERVICE

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(1) All energy and demand consumed by the customer up to the Supplementary Contract Demand level is considered Supplementary Power.

(2) Supplementary Power is charged at standard tariff rates for Rate Schedule GS-3, LP-4, or LP-5 plus all applicable riders.

RULE 6 – STAND-BY SERVICE FOR NON-UTILITY GENERATING FACILITIES
(CONTINUED)~~rate schedule for 100 hours use of~~

(3) Monthly billed demand for Supplementary Power will be based on the ~~kilowatts~~Supplementary Contract Demand.

~~(1)~~(4) The level of ~~Reserved Capacity, plus~~ Supplementary Contract Demand will be initially set based on the ~~succeeding KW charge in the rate schedule for any kilowatts~~estimated amount of the ~~Billing KW~~customer's total peak demand that is in excess of the ~~kilowatts of Reserved Capacity.~~maximum capacity of the on-site generation.

(5) If the ~~C.~~ customer's on-site generation capacity is equal to or exceeds the customer's estimated total peak demand there will be no Supplementary Contract Demand, and the Back-Up Contract Demand shall equal the estimated customer total peak demand.

(6) Should the Customer's measured total peak demand during scheduled maintenance or during an unplanned outage ever exceed the original estimated total peak demand, the customer's total peak demand will be reset in the contract to a value equal to the new measured total peak demand.

(7) Customers may apply to reduce their Supplemental Contract Demand once every two years and will be required to provide evidence of either reduced total peak demand or increased generation capacity.

D. BACK-UP SERVICE

(1) Under this Rule, the Company will provide Back-Up power in the event that the customer's on-site generation experiences an unplanned outage. To reserve back-up capacity on the Company's system, the customer will pay a discounted monthly reservation fee equal to 30% of the distribution demand charges under Rate Schedule GS-3, LP-4, or LP-5.

~~RESERVED CAPACITY~~

~~(1) When customer's entire power requirements exceed the capacity of such other source of power and no load limiter is installed, the Reserved Capacity is the rated capacity in kilowatts (at unity power factor) of customer's other source of power. I n all other cases the Reserved Capacity is the average kilowatts, supplied during the single 15 minute period of maximum use during the current billing month or any of the preceding 11 months, but not less than the kilowatt setting of a load limiter, or, when no limiter is installed, not less than Company's estimate of the number of kilowatts of customer's entire power requirements as stated in the contract.~~

~~(2) The customer has the option of furnishing, installing, and maintaining a load limiter for service supplied by Company, which shall be approved, set, and sealed by Company. The limiter will be set at approximately the number of kilowatts of Reserved Capacity contracted for by the customer.~~

~~(C)~~

~~(C) Indicates Change~~

~~Issued: December 31, 2012~~ ~~Effective: January 1, 2013~~

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~~PPL Electric Utilities Corporation~~	~~Supplement No. 42 Electric Pa. P.U.C. No. 201 Fifth Revised Page No. 10B Canceling Fourth Revised Page No. 10B~~ Back-Up Demand Charge
GS-3	$1.05/kW
LP-4	$0.78/kW
LP-5	$0.00/kW

(2) Energy and demand consumed by the customer during an unscheduled outage in excess of the Supplemental Contract Demand level will be defined as Back-Up Power. As used Back-Up Power will be priced at $0/kW during off-peak months and twice the standard distribution charge during on-peak months in order to discourage unscheduled outages during periods of elevated system loads.

RULE 6 – STAND-BY SERVICE ~~FOR NON-~~UTILITY GENERATING FACILITIES
(CONTINUED)

~~**RULES FOR ELECTRIC SERVICE**~~

~~**RULE 6A - STAND-BY SERVICE**~~
~~**FOR QUALIFYING FACILITIES**~~

~~**A. APPLICATION**~~

~~STAND-BY SERVICE~~

~~(1) The Company will supply Stand-by Basic Utility Supply Service under terms of this Rule to: (a) Qualifying Facilities (QFs) as defined in the Public Utility Regulatory Policies Act of 1978, or (b) a customer that contracts with a QF and that must be served under the requirements of either federal or state law.~~
~~Stand-by Basic Utility Supply Service is provided only where the Company has available capacity and facilities adequate for the service requested and only pursuant to a power purchase or interconnection agreement with the Company.~~

~~(2) Customers selecting Rule 6A do not qualify for the Net Service provision of Rule 11.~~

~~**B. TYPES OF STAND-BY SERVICE AVAILABLE**~~

~~(1) Supplementary Power is electric energy or capacity supplied by the Company and regularly used in addition to that energy or capacity supplied by that QF. All energy or capacity supplied by the Company under this rule shall be Supplementary Power unless it is provided as Back-up Power or Maintenance Power as defined below.~~

~~(2) Back-up Power is electric energy or capacity supplied by the Company to replace~~ (C) ~~energy or capacity regularly supplied by the QF's equipment when such equipment is not available during an outage other than prescheduled maintenance or fuel supply disruptions. An outage is defined as the forced interruption of the QF's entire generation output. Back-up Power shall be limited to 1,314 hours during the most recent consecutive twelve-month billing periods. Any additional power supplied above the 1,314 hour limit shall be billed as Supplementary Power.The QF must provide the Company with a written notification of the use of Back-up Power within seven business days after conclusion of the use. This notification must include the day and time at which the use of Back-up Power began, the reason for the usage, and the actual duration of the use of Back-up Power.~~

~~(3) Maintenance Power is electric energy or capacity supplied by the Company during a prescheduled maintenance outage of the QF's generating equipment. Maintenance Power is available for not more than 70 days per year and must be scheduled during the periods March 16 to May 31, and September 16 to November 30. The QF must confirm with the Company in writing 60 days before receiving such power and indicate the required capacity and proposed duration of Maintenance Power use. The required capacity and proposed duration of Maintenance Power use can be changed after the 60-day notice is given, but before the outage occurs, by mutual written agreement between the Company and the QF. The QF must provide the Company a written notification of the use of Maintenance Power within seven business days after the conclusion of~~

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~~the use. This notification must include the day and time at which the use of Maintenance Power began and the actual duration of the use of Maintenance Power.~~

~~C. INTERCONNECTED AND PARALLEL OPERATION~~

~~The QF shall comply with all Company requirements concerning interconnected or parallel operations. These requirements are on file with the Commission as part of the Company's annual PURPA Section 210 filing and/or are contained in power purchase and interconnection agreements between the Company and QFs.~~

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: December 22, 2004~~ ~~Effective: January 1, 2005~~

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PPL Electric Utilities Corporation As Used Back-Up Power Demand Charges	Supplement No. [illegible] to P.U.C. No. 201 Eighth Revised Page No. 10C Canceling Sixth and Seventh Revised Page No. 10C		
	GS-3		
Dec-Feb	$10.54/kW		
March-May	$0.00/kW	$0.00/kW	$0.00/kW
June-Sept	$10.54/kW	$7.76/kW	$0.00/kW
Oct-Nov	$0.00/kW	$0.00/kW	$0.00/kW

Deleted Cells
Inserted Cells
Inserted Cells

A.E. RULE 6A - STAND-BY MAINTENANCE SERVICE
FOR QUALIFYING FACILITIES (CONTINUED) (C)

D. INTERRUPTIBLE OPTION

Back-up Power is available on an Interruptible basis to QFs with generators rated in excess of 500 KW. Interruptible Back-up Power may be interrupted when, in the Company's opinion, any generation, transmission, or distribution capacity limitations exist or during periods of economic load control. Whenever possible, the QF will be notified in advance of a probable interruption and the estimated duration of the interruption. If the QF fails to interrupt, a penalty of $24.95 per KW shall be billed for each KW that has not been interrupted, in addition to applicable Back-up Power charges. The Company will notify the QF by telephone at the conclusion of the interruption. A credit of $0.35/KW for Service at 480 volts or less, $0.30/KW for Service at 12,470 volts, $0.25/KW for Service at 69,000 volts or higher will be applied to the QF's monthly bill for each KW interrupted in any month in which an interruption is requested. N o credits will be applied if the QF fails to interrupt all Back-up Power.

RATES FOR STAND-BY SERVICE

(1) *Supplementary Power* is metered and billed separately under the Company's applicable general service rate schedule.

(2) (a) Back-up Power is billed separately. The billing is based on KW demand and KWH registered on the Company's meters. Where such actual KW demand use exceeds the KW specified under paragraph G, such excess KW and, on a percentage basis, the associated KWH shall be billed as Supplementary Power. When metered KW demand use is not available, the KW demand billed will be based on the KW of Back-up Power specified under paragraph G. When metered KWH use is not available, the KWH energy billed under the Back-up Power rates will be calculated by multiplying the KW of Back-up Power specified under paragraph G by the number of hours of the unscheduled outage.

(b) The QF will pay a Monthly Reservation Charge equal to the KW of Back-up Power specified under paragraph G multiplied by the Back-up Power capacity charge. The monthly minimum bill shall be the greater of the Monthly Reservation Charge or charges for actual Back-up Power usage.

(c) Back-up Power will be billed using the following charges: (C)

	Service at 480 Volts or Less	Service at 12,470 Volts	Service at 69,000 Volts or Higher

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~Distribution Charge~~	~~$60.00 (I)~~ ~~$3.985/KW (D)~~	~~$169.80~~ ~~$2.547/KW (I)~~	~~$994.00~~ ~~$0.000/KW~~

~~(Continued)~~

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~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Fourth Revised Page No. 10E Canceling Twenty-Second and Twenty-Third Revised Page No. 10E~~

~~RULE 6A - STANDBY SERVICE FOR QUALIFYING FACILITIES (CONTINUED)~~ ~~(C)~~

~~F. KW DEMAND~~

~~The KW Demand is the average number of Kilowatts supplied during the 15 minute period of maximum use during the current billing period.~~

~~A. DATA REQUIREMENTS~~

~~The QF must supply~~

(1) Under this Rule, the Company will provide Maintenance Power to the customer during scheduled outages that occur during Off-Peak Months. Maintenance Power will be priced at $0/kW during Off-Peak Months.

(2) Customer's planned maintenance outages must be coordinated with ~~an annual written~~the Company with at least 90 days' prior notice~~, on or before September 1,~~ to ensure sufficient capacity to replace the on-site generation.

F. OTHER CHARGES

(1) The customer is responsible for the TSC charges under this tariff. The TSC charges will be based on the customers actual contribution to the Company's five coincident peaks that are used by PJM for allocation of ~~its Stand-by~~ Network Integration Transmission Service ~~needs for the subsequent calendar year. This notice must contain the following information necessary to implement this Tariff:~~plus 30% of the Customer's Back-up Contract Demand.

- ~~KW of Back-up Power~~
- ~~Designation of Back-up Power as Firm or Interruptible~~

~~KW of Maintenance Power and preliminary schedule~~

- The customer is responsible for ~~use thereof~~

~~The QF shall provide any data, books or records that Company may request to confirm or check~~ the ~~extent, type or duration of any QF outages.~~

~~H. PAYMENT~~ ~~(C)~~

(2) ~~The rates stated in~~applicable GSC-1 or GSC-2 charges under this ~~Tariff apply when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date the bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, a one time late payment charge equal to 5% of the first $200.00 of the then unpaid balance plus 2% on the remainder will be added to the unpaid amount~~tariff.

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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RULES FOR ELECTRIC SERVICE ~~(C)~~
RULE 7 ~~–~~ TEMPORARY SERVICE
~~A.~~

A. TEMPORARY SERVICE

(1)Temporary service is service for less than one year or for a year or more when Company ~~(C)~~ must install facilities that will be used solely for a service that is known to be limited in duration. Service is supplied for not less than one month at the applicable rate schedule subject to the provisions of this rule. ~~I n~~Temporary service is not available at voltages above primary service. The Company may require the customer to enter into a contract for temporary service. In no event is service billed for a total period of less than one month. Temporary service also includes seasonal service, which is service for less than one year, for which the Company is requested to leave the facilities in place for subsequent reconnection in following years.

(2)The customer pays, in advance, a non-refundable temporary connection charge equal to the ~~(C)~~ Company's estimated engineering installed cost and net removal cost of all necessary facilities, other than transformer, service drop, and metering, that are required to provide the temporary service. Where it is necessary to install and remove a transformer, service drop and meter, or to energize facilities already in place, the customer also pays a non-refundable connection and disconnection charge representing the cost of performing this work. The Company may require that the customer pay the ~~connection and~~ disconnection charge in advance.

~~(2)~~(3) Company has the option to supply service without the application of this rule for prearranged tests or demonstrations.

~~(3)~~(4) The Company may remove all facilities used solely to supply temporary service upon discontinuance of service by the customer.

~~(4)~~(5) The provisions in this rule for temporary service apply to annually recurring service; however, they do not apply for service to permanent residences on a residential service rate schedule.

~~(C) Indicates Change~~

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Original Page No. 13

RULES FOR ELECTRIC SERVICE ~~(C)~~
RULE 8 – MEASUREMENT OF SERVICE

A. ~~A.~~ LOCATION AND METHOD OF MEASUREMENT

(1) The customer provides free of expense to Company, at a location designated by Company, a suitable place for the Company meters and meter-related equipment, in accordance with REMSI, which is readily accessible to Company employees ~~at all reasonable hours.~~.

~~(1)~~(2) The Company installs and maintains the metering equipment, unless otherwise allowed by the Commission. Where energy is metered at a point other than the point of delivery or at a voltage other than the supply voltage, readings of the meters and meter-related equipment are corrected to conform to measurement at the point of delivery and voltage supply.

~~B.~~
B. METER INSTALLATIONS

Service at each point of delivery is metered through one or more meters as required by the applicable rate schedules. Measurements from metering equipment for separate points of delivery are never combined for billing purposes except temporarily pending completion of necessary changes in Company's facilities. The Company will relocate a meter upon request from a customer, provided that the customer agrees to pay the fully allocated cost for the relocation.

~~In residential and commercial complexes and multiple occupancy buildings connected after May 21, 1980, each independent occupant is separately metered and billed by the Company as an individual customer unless redistribution of service is authorized by the Company. The Company does not provide service to two or more customers through a single meter except as specifically provided for in Tariff Rule 5F or the applicable rate schedule.~~

~~C.~~
C. UNMETERED SERVICE

The Company, at its option, may determine kilowatt hours and billing demands by computation instead of by measurement for installations having a fixed load or demand value controlled to operate for a definite number of hours during a billing period. An electric service contract is required for billing this unmetered service.

~~D.~~
D. METER TESTING ~~(C)~~

The testing and adjustment of meters are made in accordance with any applicable law and any regulation. The ~~company~~Company may require customers to pay a fee of $35.00 for a meter test.

~~E.~~
E. DETERMINATION OF DEMAND

(1) The fractional part of the demand billing unit specified in the rate schedule in excess of the minimum is taken as a whole when equal to one-half or more, otherwise, the fractional part is disregarded.

(2) Where the rate schedule provides that the demand is determined by quantities

supplied during two or more periods of use, not more than one such period is taken from any one day's measurements that apply to such determination.

(3) Where the charges are based on a connected load, the customer's connected load is determined by inspection whenever Company deems necessary. Company will estimate the connected load of any customer who does not permit Company's representative to make such inspection.

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RULE 8 – MEASUREMENT OF SERVICE (CONTINUED)

(4) The Company's electric meters record average demand every 15 minutes or hourly and resets ~~(C)~~ the register to zero after each monthly billing cycle. The determination of demand excludes power factor correction.

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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Original Page No. 13

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~~**PPL Electric Utilities Corporation**~~

~~**RULE 8 - MEASUREMENT OF SERVICE (CONTINUED)**~~

~~F.~~
~~B.~~F. DEMAND INFORMATION

(1) When the customer desires to install electric load control equipment or obtain meter transmitted energy data, the Company will install the appropriate meter and connection tie box (hereinafter called "Demand Information System") at no cost to the customer. REMSI ~~Sketch 46~~ provides the wiring diagram and identifies Company and Customer responsibilities.

(2) The Company will not be held responsible for interruption to the Demand Information System due to blown fuses, failure, or any malfunction of Customer's Equipment. In addition, the Company reserves the right to interrupt the supply of electric demand information to perform meter tests or maintenance procedures and, in so doing, assumes no responsibility for the effects on the Customer's operation or equipment.

(3) If at any time, in the Company's sole judgment, based upon existing facts and circumstances, the supply of electric demand information through the Demand Information System becomes detrimental to reliable metering, the Company shall have the right to disconnect the Demand Information System from its metering facilities immediately upon advance notice to the customer and without liability.

(4) Under no circumstances shall the Customer modify, adjust or interrupt the operation of the Company's facilities. In addition, the Company's billing meter installation shall, in all instances, govern when establishing Customer's energy and demand record for billing purposes.

~~**G. AUTOMATIC METER READING FEE** (C)~~

~~**(1) Upon customer request, the Company will secure an in-person meter reading to confirm the accuracy of an automatic meter reading when a customer disconnects service or a new service request is received. The fee is $30 and the Company will include this fee on the customer's or applicant's bill.**~~

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~~**PPL Electric Utilities Corporation**~~

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RULES FOR ELECTRIC SERVICE ~~(C)~~
RULE 9 ~~–~~ BILLING AND PAYMENT FOR SERVICE
~~A.~~

A. BILLING PERIOD

(1) Bills for service supplied during the preceding billing period, other than initial and final bills, ~~(C)~~ are rendered monthly. Normal billing is for a period of 26-35 days and is based on meter readings taken by Company at the end of each period.

(2) When a billing period is more or less than a month, such as for initial or final bills, the monthly rate is prorated.

~~B.~~
B. ESTIMATED BILLS

~~(3)~~(1) Company may render an appropriately marked estimated bill when a meter reading is not obtained. Company may read meters for longer than monthly intervals and may under such circumstances render estimated interim bills for normal billing periods.

~~(4)~~(2) Estimated bills shall be paid in accordance with the provisions of this rule and the applicable rate schedule. If unusual circumstances occur during a period for which an estimated bill has been issued and are brought to the Company's attention, an appropriate adjustment will be made by Company.

~~(5)~~(3) Upon request, the Company will supply any customer with a billing schedule and a card from upon which he ~~m ay~~may record his meter readings at the end of each normal billing period which otherwise would be estimated. If such card is received by the Company by the date specified on the schedule, except where it is apparent to the Company that the information is erroneous, the bill for such period will be computed from the meter reading shown on the card.

~~(6)~~(4) The Company will take reasonable measures to obtain meter readings, however, the Company may prepare an estimated bill for any customer if extreme weather conditions, emergencies, equipment failure, work stoppages, or other circumstances prevent actual meter readings or if Company personnel are unable to gain timely access to obtain an actual meter reading.

~~C.~~
~~B.~~C. DUE DATE

The due date specified on the bill is not less than 15 days from the date bill is ~~mailed~~rendered except that ~~(C)~~ for service under, or billed in conjunction with, residential rate schedules the due date is not less than 20 days from the date bill is ~~mailed~~sent and for service to federal, state or local governments or to any governmental department, institution or authority, the due date is not less than 30 days from the date bill is mailed via the U.S. Postal Service or sent electronically.

~~(C)~~

~~(Continued)~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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Original Page No. 14A

RULE 9 – BILLING AND PAYMENT FOR SERVICE (CONTINUED) ~~(C)~~ ~~D.~~

~~C.~~D. PAYMENT

(1) Bills are considered as received by customer when delivered via the U.S. Postal Service or ~~mailed~~ ~~(C)~~ rendered electronically to the premises where the service is supplied or an address mutually agreed upon. Delay in the receipt of or failure to receive bill does not extend the due date.

~~(1)~~(2) Bills may be paid during business hours at any commercial office or collection agency of the Company authorized to receive payments.

(3) Payment of bills ~~by mail will be accepted as paid when postmarked before midnight on the due date~~ ~~(C)~~ ~~or when received by the Company within five days after the due date. Payments of bills that are electronically transmitted to the Company~~ will be accepted as paid on the date of the actual receipt of payment.

~~(2)~~(4) Payment of bills after the due date specified on the bill is subject to a late payment charge, as provided for in the applicable rate schedule.

~~(3)~~(5) The customer is responsible for payment for use up to discontinuance or termination of service.

~~(4)~~(6) In the event of discontinuance or termination of service at a residence or dwelling, the Company may transfer any unpaid balance to any other residential account of the same ~~ratepayer~~customer, or in the event of termination, to a third-party guarantor's account.

~~(1) Regular employees who are head of a family and mainly responsible for the maintenance of the premises they occupy may secure up t o 50% reduction in their bills for service under Residential Rate Schedule RS in lieu of other benefits available to other employees. This option is in the process of elimination and is limited to employees who are presently receiving such reduction and continue to live and work in the area previously served by the former Tariff Electric Pa. P.U.C. No. 196 (Scranton).~~

~~(5)~~(7) Payments which are insufficient to pay for both a balance due for prior use and billing for current use are first applied to the balance due for prior use, except when an unpaid bill is a disputed bill ~~or when a payment plan for an overdue balance is agreed upon~~.

~~E.~~

E. BUDGET BILLING

Budget billing is available upon request for service under residential and general service rate applications except for temporary, seasonal, and speculative service. Budget billing may start in any month, for new or existing customers, and may be discontinued upon request at which time any difference between budget billing and billing based on actual use becomes due and ~~pay able. I n~~payable. In any month when the amount billed for the previous billing period is overdue, budget billing may be terminated; any difference owed the Company is immediately due, and bills thereafter are rendered based on metered use.

When a residential customer elects budget billing, the Company estimates the bills over a 10-month, 11- month or 12-month period to ~~eliminate, to the extent possible,~~limit seasonal fluctuations

in utility bills. The Company shall review accounts at least three times during the optional billing period. At the conclusion of the budget billing year, a resulting reconciliation amount exceeding $100, but less than $300, shall be, at the request of the customer, amortized over a 6-month period. Reconciliation amounts exceeding $300 shall be amortized over at least a 12-month period, at the request of the customer. Shorter amortization periods are permissible at the request of the customer.

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RULE 9 – BILLING AND PAYMENT FOR SERVICE (CONTINUED)

When a ~~non-residential~~general service customer elects budget billing, the Company bills the customer each month an amount equal to one-twelfth of the estimated annual charges under the rate schedule. The monthly charge is adjusted, as required, so that total payments at the end of the budget billing cycle approximately equal actual charges. When billing based on actual use exceeds charges at the end of the twelfth month, the excess is added to regular billing in equal increments over the succeeding four months with no penalty.

Each month, interest at the rate of one-twelfth of the average of 1-year Treasury Bills for the months of September, October, and November of the previous year is applied to funds in the customer's account which are the result of payments for the billed amount in excess of actual charges for service to date. No interest is charged when there is a negative balance.

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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~~RULE 9 - BILLING AND PAYMENT FOR SERVICE (CONTINUED)~~ ~~(C)~~

~~D.~~F. RETURNED CHECK CHARGE

If a check received in payment of a customer's account is returned to the Company unpaid by ~~(C)~~ the customer's bank and cannot be redeposited by the Company for payment on the second attempt, the Company will charge the customer $20.00 for processing the returned check, plus any charges assessed by the bank or other financial institution to the Company.

~~E.~~G. SMALL CREDIT BALANCES ON INACTIVE ACCOUNTS ~~(C)~~

The Company may, within a maximum period of six months, transfer any customer credit balance less than $5 from a customer's inactive account to the Company's Operation HELP program instead of refunding the credit amount to the customer. This transfer will occur only after the Company has been unsuccessful in its efforts to transfer the credit balance to an active account of the customer, and only if the customer does not request a refund of the credit balance.

~~F.~~H. CREDIT AND APPLICATION PROCEDURES

The Company uses a commercially recognized ~~credit~~ scoring methodology that is within the range of generally accepted industry practice. The applicant's or customer's utility payment history determines the credit score. The Company uses this customer-specific credit score to either request or waive a security deposit. For low-income applicants, PPL Electric will waive the security deposit if an OnTrack agency verifies their household income.

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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RULES FOR ELECTRIC SERVICE

RULE 10 – DISCONNECTION AND RECONNECTION OF SERVICE

~~A.~~

A. CONTRACT CANCELLATION

(1) Contracts are canceled by Company ~~after~~in accordance with the ~~expiration of the initial term~~terms and conditions thereof, or upon notification from the customer, as provided in the contract, that service is no longer required at the premises being supplied.

~~Contracts~~

~~(1)~~ Customers are ~~canceled by Company before~~ relieved of their contractual obligations for contract that are terminated prior to the expiration of the initial term ~~thereof, at the~~

(2) ~~request of~~when the customer~~, upon the immediate payment at customer's option of~~ does either of the following:

~~All~~

(a) Satisfies all the remaining obligations under the contract for the initial term~~.~~; or

~~(a) The~~Paid all charges for service to the date of discontinuance as calculated under the tariff provisions applicable for the period of service actually supplied less the sum of

(b) payments already made. This includes any remaining obligations under Line Extension Guarantee or Service Extension Guarantees. This option applies only when the customer completely ceases operations ~~and only when Rule 3, Extension of Service, is not involved~~. Commercial and industrial customers agree that if operations are resumed before the date when the initial term expires, then the initial obligation of contract is considered ~~as~~ still in force.

~~B.~~

B. TERMINATION

(1) Termination of service does not constitute cancellation of any contract during the initial term thereof except by Company consent.

(2) The Company may terminate the supply of ~~electric~~ service and remove Company's equipment from customer's premises, upon notice to customer when appropriate, under any of the following conditions:

(a) Nonpayment of an undisputed delinquent ~~a ccount~~account associated with service provided by the Company.

(b) The customer's installation, in Company's judgment, has become dangerous or defective or Company has received notice of such a condition, or the customer's equipment or use thereof may impair the equipment of Company or the service to the other customers.

(c) The Company's property on customer's ~~pr emises~~premises has been interfered with, or evidence is found that the wires, meters, entrance switch or other appurtenances up to and including the point of measurement have been tampered with.

(d) Energy has been used that has not been registered on the meter.

(e) A writ of execution is issued against customer, or the premises at which service is

supplied is levied upon, or there is an assignment or act of bankruptcy on the part of customer, and Company has not received any written acceptance of responsibility for continuance of service.

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RULE 10 – DISCONNECTION AND RECONNECTION OF SERVICE (CONTINUED)

(f) The customer violates any of these rules or any of the terms and conditions of the contract or has made misrepresentations to Company with respect to the use of electric service and customer refuses to correct the situation or execute a contract appropriate for such service.

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: December 21, 2010~~ ~~Effective: January 1, 2011~~

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~~**PPL Electric Utilities Corporation**~~

~~RULE 10 - DISCONNECTION AND RECONNECTION OF SERVICE (CONTINUED) (C)~~

~~B. TERMINATION (Continued)~~

(g) The Company's authorized representatives cannot gain admittance or are refused admittance to the premises for the purpose of reading meters, making repairs, making inspections, or removing Company property, or the customer interferes with Company representatives in the performance of their duties, or the meters or other equipment of the Company are not accessible ~~during reasonable hours~~.

(h) The customer neglects or refuses to reimburse Company for repairs to or loss of Company's property ~~used to supply service~~ when such repairs are necessitated, or loss occasioned, caused by ~~negligence on~~ the ~~part of~~ customer.

(i) Failure to post a deposit, provide a guarantee, or establish credit associated with service provided by the Company.

(j) Failure to comply with the material terms of a settlement or amortization agreement.

(k) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.

(l) Unauthorized use of the utility service delivered on or about the affected dwelling or other service location.

~~(3) The Company shall not terminate, or refuse to restore service to any premises when any occupant residing therein is certified by a physician, physician's assistant or nurse practitioner to be seriously ill or affected with a medical condition which will be aggravated by a cessation of service or failure to restore service.~~

(m) When ordered by a governmental entity having jurisdiction over housing, building, and/or land use codes or ordinances.

(3) Except in emergencies, service to residential customers will not be terminated: on Saturday or Sunday; on a bank holiday or the day preceding a bank holiday; on a day, or a day preceding a day, when the Company's business offices are closed, excluding Saturdays; or on a holiday or the day preceding a holiday observed by the Pennsylvania Public Utility Commission.

(4) The customer may avoid termination under the above conditions by eliminating the cause for termination and fulfilling the appropriate conditions for reconnection under Rule ~~10C~~10.C hereof prior to termination.

C. ~~C.~~ RECONNECTION

Whenever a service has been terminated under any of the above provisions, Company will require payment of a $14 disconnection and reconnection charge and will, before reconnection,

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~~(C)~~
require customer to eliminate the cause of disconnection and fulfill any of the following conditions associated with service provided by the Company that are reasonably applicable:

(1) Establish credit, make a security deposit, or provide a written guarantee acceptable to Company.

(2) Correct any unsafe or ~~nonstandard~~non-standard conditions in customer's service entrance facilities.

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RULE 10 – DISCONNECTION AND RECONNECTION OF SERVICE (CONTINUED)

(3) Make full payment of, or arrange time payments for the charges for energy used but not metered and, all costs of Company's investigation and property damage associated therewith, plus the cost of measures considered necessary by the Company to prevent recurrence. These include but are not limited to: cost of tampering investigations, inspections, billing, and corrective action on unsafe equipment.

(4) Make payment of, or arrange for the payment of, all amounts currently due for services provided by the Company ~~according to a settlement or amortization agreement~~.

~~(C) Indicates Change (I) Indicates Increase~~

~~Issued: March 31, 2017~~ ~~Effective: April 3, 2017~~

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~~**PPL Electric Utilities Corporation**~~

RULES FOR ELECTRIC SERVICE

RULE 11 – NET SERVICE FOR GENERATION FACILITIES (C)

A. DEFINITIONS

(1) *Delivery Service* - Service that includes the Distribution component of the applicable rate schedule (including all tariff riders and surcharges). (C)

(2) Generation Facility – Such equipment owned by a single corporate entity, (a) which is located at a single contiguous site; (b) which is exclusively used to produce electric energy that will be sold at wholesale; (c) which is owned and/or operated by a qualified member of PJM Interconnection, L.L.C. (PJM), as defined in the PJM Operating Agreement; (d) the Net Energy Output of which is reported on an hourly basis to PJM; and (e) which is interconnected to the Company's facilities. The Company shall have the sole and exclusive right to determine if any particular equipment qualifies as a Generation Facility and if the operating characteristics and/or circumstances relating to such equipment are different then described in this definition.

(3) Net Energy Output – The difference in energy between the Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.
Net Service – The provision of service at 69 kV or higher to a Generation Facility under this Rule.

(4) *Station Power* - Energy used for operating the electric equipment on the site of a Generation Facility located in the PJM control are or for the heating, lighting, air-conditioning and office equipment needs of buildings on the site of such a Generation Facility, which are used solely in the operation, maintenance, or repair of the facility. Station Power does not include any energy used to power synchronous condensers, used for pumping at a pumped storage facility, for restoration-related or black start service or to energy that is normally supplied to facilities including, but not limited to buildings or structures on the site of such a Generation Facility that are metered separately and served directly from the Company's distribution system.

B.A. B. APPLICATION

(1) The Company will provide Net Service to a Wholesale Generation Facility upon request.

(2) This Rule 11 shall remain available only for as long as the provision in Section 1.7.10(d) of the PJM Operating Agreement, or any successor thereto, allowing the self-supply of station power, remains effective.

(3) In order to be eligible for Net Service, a Wholesale Generation Facility must be subject to an Interconnection Agreement and an I nterconnectionInterconnection Service Agreement under the PJM Open Access Transmission Tariff. (OATT).

(3)(4) All bills for service hereunder are based on charges specified in the applicable rate schedule for firm service (including applicable riders and surcharges) under which the Customer is eligible to receive service, subject to the additional provisions of this rule.

(4)(5) Customers selecting Net Service do not qualify for either the auxiliary service or stand-by service provisions of Rules 6 and 6A, respectively.

(Continued)

RULES FOR ELECTRIC SERVICE

RULE 11 – NET SERVICE FOR GENERATION FACILITIES (CONTINUED)

C.B. C. RATES FOR NET SERVICE

(1) When the Wholesale Generating Facility's Net Energy Output is positive for the monthly billing period, the monthly minimum charge for Delivery Service is the minimum bill provision in the applicable rate schedule.

(1) When the Wholesale Generation Facility's Net Energy Output is negative for the monthly billing period, the Company shall apply all Delivery Service components of the applicable rate schedule, using the negative Net Energy Output to determine the Billing kWh component and the peak monthly kW usage to determine the Billing kW component. If the Customer is purchasing electricity from the

(2) Company, the Company also shall apply all ener gyenergy, capacity and transmission components of the applicable rate schedule as set forth in this section.

B. DATA REQUIREMENTS

The
C. DATA REQUIREMENTS

(1) The Wholesale Generation Facility or other parties authorized by the Wholesale Generation Facility Customer will report its hourly generator output and station power use to PJM, pursuant to the requirements in the PJM Operating Agreement.

(2) This Company reserves the right to independently audit the Customer's reported generator output and station power use and to seek resolution of any meter corrections through the applicable procedures in the PJM Operating Agreement.

Issued: January 9, 2003 Effective: March 10, 2003

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RULES FOR ELECTRIC SERVICE
RULE 12 – DISTRIBUTED ENERGY RESOURCE (DER) INTERCONNECTION SERVICE

A. ~~A.~~ PURPOSE

The Distributed Energy Resource Interconnection Service (DERIS) shall be applied to all new DER interconnections with the distribution system effective January 1, 2021, and as further provided in this Rule. DERs shall include inverter-based alternative energy sources and systems, as defined in the Alternative Energy Portfolio Standards Act of 2004 (73 P.S. §§ 1648.1 - 1648.8), and storage resources (batteries).

B. ~~B.~~ APPLICATION

(1) This Rule shall apply to all inverter-based DERs, whose interconnection applications are received on or after January 1, 2021.

(2) This Rule shall apply to all customers who receive Basic Utility Supply Service under Rate Schedules RS, GS-1, GS-3, and LP-4.

~~C.~~

~~B.~~C. DEVICE REQUIREMENTS

(1) Renewable Energy Connection – Online Portal

~~The~~

This online portal allows customers to apply to interconnect the DER Management Devices with the distribution system. Refer to the REMSI Renewable Energy Connection under PPL Electric's Electric Rates and Rules for additional information. ~~https://www.pplelectric.com/utility/about-us/electric-rates-and-rules.aspx~~ https://www.pplelectric.com/utility/about-us/electric-rates-and-rules.aspx

(2) Smart Inverters –

From January 1, 2021, through December 31, 2021, all new inverters connected to the ~~(C)~~ distribution system must meet: (1) UL 1741 Supplement A as amended or supplemented and (2) the communication requirements under IEEE 1547-2018 as tested by or on behalf of the Company. Beginning January 1, 2022, PPL Electric will transition to requiring new inverters that connect to the distribution system to comply with IEEE 1547-2018 and to be certified to UL 1741 Supplement B. During the transition period of January 1, 2022, through December 31, 2022, each new inverter connecting to PPL Electric's distribution system must either: (1) meet UL 1741 Supplement A (as amended or supplemented) and the communication requirements under IEEE ~~154720181~~1547- 2018 (as tested by or on behalf of the Company); or (2) comply with IEEE 1547-2018 and be certified to UL 1741 Supplement B. Beginning January 1, 2023, new inverters connecting to the distribution system must comply with IEEE 1547-2018 and must be certified to UL 1741 Supplement B. The list of smart

inverters that meet these requirements will be made publicly available and regularly updated on the Company's REMSI website.

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: January 13, 2022~~ ~~Effective: January 14, 2022~~

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~~Supplement No. 311~~

~~**PPL Electric Utilities Corporation**~~

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~~Original Page 14C-2~~

RULE 12 ~~–~~ DISTRIBUTED ENERGY RESOURCE (DER) ~~INTERCONNECTI ON~~ INTERCONNECTION SERVICE (~~Continued~~CONTINUED)

~~C. DEVICE REQUIREMENTS (Continued)~~

(2) Smart Inverters (Continued) -

Notwithstanding the above, if a customer installs a new inverter on an existing DER installation or upgrades an existing DER installation after January 1, 2021, the customer may install a replacement inverter of a similar make and model as the existing inverter, provided that any such inverter meets the Commission's applicable standards and requirements set forth in its regulations.

(3) DER Management Device –

All DERs whether Customer-Owned or Third Party-Owned that are applying to interconnect with PPL Electric's distribution system must install smart inverters as defined in Rule 12(C)(2). Additionally, for the term of the pilot program described in Rule 12(D), a DER Management Device owned, installed, and maintained by the Company will be connected to the data port of the smart inverter for any new DER installation. The DER Management Device may use the Meter Network radios to connect wirelessly to PPL Electric's RF mesh network. These devices shall be installed and maintained in accordance with Company's "Rules for Electric Meter and Service Installations (REMSI)". Refer to the REMSI DER Management Device section as well as the Commission-approved Settlement and the Pilot Implementation Plan filed at Docket No. P-2019-3010128 for additional information.

D. ~~D.~~ PILOT PROGRAM

Beginning January 1, 2021, the Company will conduct a pilot program to test and evaluate: (1) the costs and benefits to the distribution system operation and design of monitoring DERs through the DER Management Devices as compared to maintaining distribution system status visibility through other means (e.g. automated meter reading equipment, ADMS systems, modeling) and (2) the costs and benefits to the distribution system operation of active management of DERs through DER management devices as compared to the benefits available through the use of inverter autonomous grid support functions.

~~(Continued)~~

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~~Original Page 14C-3~~

~~RULE 12 - DISTRIBUTED ENERGY RESOURCE (DER) INTERCONNECTI ON SERVICE (Continued)~~

~~D. PILOT PROGRAM (Continued)~~

Two control groups for the pilot program will be established. The first group shall include any DERs connected during the pilot program to the first 75 circuits for which interconnection applications are received by the Company on or after January 1, 2021. The second group shall include the first 1,000 new DERs installed in the Company's service territory on or after January 1, 2021. DERs connected during the pilot program in the first group shall count toward the 1,000 DERs in the second group. After the second group comprises 1,000 DERs, DERs interconnected to the first 75 circuits will still be added to the first group.

RULE 12 – DISTRIBUTED ENERGY RESOURCE (DER) INTERCONNECTION SERVICE (CONTINUED)

For both control groups, DER inverters will operate under autonomous settings only. While the Company may monitor DER operations in the control group by collecting data through the DER Management Devices, the Company shall not make operational decisions regarding the distribution system based on that information. For DERs that are not part of the control groups, the Company shall be permitted to actively manage the grid support functions of DER inverters using the DER Management Devices and the Company's Distributed Energy Resources Management System (DERMS) and may make operational decisions based on DER operational information obtained through the DER Management Devices.

The pilot program will begin January 1, 2021, and will end three years after the control groups are established. Refer to the Commission-approved Settlement and the Pilot Implementation Plan filed at Docket No. P-2019-3010128 for more information on the details and design of the pilot program.

~~F.~~

E. ANNUAL REPORTS

Pursuant to the Commission-approved Settlement and the Pilot Implementation Plan filed at Docket No. P-2019-3010128, the Company shall file annual reports with the Commission providing detailed quantitative information germane to evaluation of the results of the pilot program. The reports shall be publicly available and shall not contain any identifying customer information. The annual reports shall be filed within 30 days following the end of each program year.

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RIDERS, SURCHARGE, OPTIONS, AND CHARGES

RIDER MATRIX~~(C) Indicates Change~~

~~Issued: December 23, 2020~~ ~~Effective: January 1, 2021~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

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~~PPL Electric Utilities Corporation~~ Rate Schedule	~~Supplement No. 316 Electric Pa. P.U.C. No. 201 Sixteenth Revised Page No. 14D Canceling Fifteenth Revised Page No. 14D~~	USR	NM	MBC	ACR	MFC				DSIC	SDER	
RS		X	X	X	X	X				X	X	
GS-1			X	X	X	X				X	X	
GS-3			X	X	X	X				X	X	
LP-4			X	X	X					X	X	
LP-5				X	X						X	
BL				X		X				X	X	
SA				X	X	X				X	X	
SM (R)				X	X	X				X	X	
SHS				X	X	X				X	X	
SLE				X	X	X				X	X	
SE				X	X	X				X	X	
Rule 6				X	X	X				X	X	

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Rider Titles

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

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~~RIDER MATRIX~~ (C)

~~Rate Schedule~~	~~EEC~~	USR	~~N M~~	~~MBC~~Universal Service Rider	~~ACR~~	~~MFC~~	~~SMR 1~~	~~SMR 2~~	
~~RS~~NM			=	~~X~~Net Metering for Renewable Customer-Generators	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~
~~RTS (R)~~MBC			=	~~X~~Metering and Billing Credit Rider		~~X~~	~~X~~	~~X~~	~~X~~
~~GS-1~~ACR			=	-Act 129 Compliance Riders	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~
~~GS-3~~MFC			~~X~~ =	-Merchant Function Charge Rider	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~
~~LP-4~~DSIC			~~X~~ =	-Distribution System Improvement Charge	~~X~~	~~X~~	~~X~~		~~X~~
~~LP-5~~SDER			~~X~~ =	-Storm Damage Expense Rider		~~X~~	~~X~~		~~X~~
~~LPEP~~			~~X~~				~~X~~	~~X~~	~~X~~
~~BL~~							~~X~~	~~X~~	~~X~~
~~SA~~							~~X~~	~~X~~	~~X~~
~~SM (R)~~							~~X~~	~~X~~	~~X~~
~~SHS~~							~~X~~	~~X~~	~~X~~
~~SLE~~							~~X~~	~~X~~	~~X~~
~~SE~~							~~X~~	~~X~~	~~X~~
~~TS (R)~~							~~X~~	~~X~~	~~X~~
~~GH-2 (R)~~							~~X~~	~~X~~	~~X~~
~~Rule 6/6A~~							~~X~~	~~X~~	~~X~~

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~~Rider Titles~~

~~EEC = Emergency Energy Conservation Rider~~
~~USR = Universal Service Rider~~

~~NM = Net Metering for Renewable Customer-Generators~~

~~MBC = Metering and Billing Credit Rider~~

~~ACR = Act 129 Compliance Riders~~

~~MFC = Merchant Function Charge Rider~~

~~SMR 1 = Smart Meter Rider – Phase 1~~

~~SMR 2 = Smart Meter Rider – Phase 2~~

~~CER = Competitive Enhancement Rider~~

~~DSIC = Distribution System Improvement Charge~~

~~SDER = Storm Damage Expense Rider~~

~~TCJA = Tax Cuts and Jobs Act Temporary Surcharge~~

~~**(C)** Indicates Change~~

~~Issued: April 30, 2021~~ ~~Effective: June 1, 2021~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 388 Electric Pa. P.U.C. No. 201 Forty-Second Revised Page No. 16 Canceling Forty-First Revised Page No. 16~~

STATE TAX ADJUSTMENT SURCHARGE

STATE TAX ADJUSTMENT SURCHARGE

~~(C)~~

In addition to the charges and credits provided for in this tariff, a two-part surcharge will be charged for all service rendered on and after the effective date of this provision.

- Part 1 will include Capital Stock Tax, Corporate Income Tax, Public Utility Realty Tax, and Gross Receipts Tax, which will be applied to the Distribution component of the bill. Effective July 1, 2026, this part of the surcharge will be 0.00%. ~~January 1, 2025, this part of the surcharge will be a negative 0.280%.~~ ~~(D)~~

~~•~~ Part 2 will include the Gross Receipts Tax, which will be applied to all other components of
- the bill. Effective January 1, ~~2025~~2024, this part of the surcharge will be a positive 0.001%. ~~(C)~~

Each part of the State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission in its regulations at 52 Pa. Code §69.51, et seq. and at 52 Pa. Code ~~§54.91, et seq.~~:
§54.91, et seq.:

- on December ~~17, 2024~~18, 2023, and each year thereafter until the surcharge is rolled into base rates, ~~(C)~~

and

- whenever the Company experiences a material change in any of the taxes used in calculation of the surcharge due to a change in the applicable tax rates, or in the basis of calculating such tax rates, or due to changes in its state tax liability arising under 66 Pa. C. S. §§ 2806-(g), 2809(c) or 2810-(c).

The recalculation will be submitted to the Commission within 10 days after the occurrence of the event which occasions such recomputation or as prescribed in the Commission's regulations at 52 Pa. Code § 54.91, et seq. If the recomputed surcharge is less than the one in effect, the utility will, or if the recomputed surcharge is more than the one in effect the utility may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be 10 days after filing or as prescribed in the Commission's regulations at 52 Pa. Code § 54.91, et seq.

TAX INDEMNIFICATION

If the Company becomes liable, under Section 2806(g) or 2809(c) of the Public Utility Code, 66 Pa. C.S. §§ 2806(g) and 2809(c), for any Pennsylvania state taxes not paid by an electric generation supplier, the non-tax-compliant electric generation supplier shall indemnify the Company for the full amount of additional state tax liability imposed upon it by the Pennsylvania

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Department of Revenue due to the failure of the electric generation supplier to pay, or remit to the Commonwealth, the tax imposed on the electric generation supplier's gross receipts under Section 1101 of the Tax Report Code of 1971 or Chapter 28 of Title 66.

~~**(I)** Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change~~

~~Issued: December 17, 2024~~ ~~Effective: January 1, 2025~~

~~Supplement No. 102 Electric Pa. P.U.C. No. 201 Fifth Revised Page No. 17 Canceling Fourth Revised Page No. 17~~

~~PPL Electric Utilities Corporation~~

~~EMERGENCY ENERGY CONSERVATION RIDER (5-22-81) MODIFICATION OF RATE SCHEDULE APPLICATION PURSUANT TO TARIFF RULE 4H~~

~~PURPOSE~~

~~This rider is applicable in conjunction with Tariff Rule 4H, Emergency Energy Conservation.It provides for deviation from and modification to the charges and practices otherwise applicable to certain customers as a result of compliance with or non-compliance with energy conservation curtailment levels ordered by an appropriate governmental authority under emergency energy conservation conditions resulting from actual or potential shortage of fuel for electric generation.~~

~~APPLICABILITY~~

~~Applicable to individual electric customer accounts served under this tariff with recorded use of 10 Million KWH's or higher, in a recent period of 12 months or less prior to the emergency energy conservation condition. Customers designated by the procedures of Rule 4H or by Pennsylvania Public Utility Commission, will be exempt from the provisions of this rider.~~

~~PROVISIONS~~

~~Base Period Energy Use~~

~~The base energy use for a weekly period s hall be determined by the Company for each applicable electric customer account based upon a consideration of the customer's actual past or current electric consumption and the customer's existing operations.~~

~~Curtailment Energy Use Level Target~~

~~The Curtailment Energy Use Level Target for each applicable customer shall be that percentage of base period energy use ordered pursuant to the emergency energy conservation procedures provided by Tariff Rule 4H or as a result of the order of an appropriate governmental authority.~~

~~Current Energy Use~~

~~Current period use will be monitored on a weekly basis commencing one week after the emergency is declared.~~

~~Compliance~~

~~When the energy consumption in any weekly period during the period of the emergency energy conservation condition is equal to or less than the curtailment energy use level target, the customer will be deemed to have complied.~~

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~~If the curtailment energy use level target is not met, the customer will be deemed to be in non-compliance. In the event of continued non-compliance, the Company, upon notice to the Commission, may discontinue service.~~

~~(Continued)~~

~~Issued: December 21, 2010~~ ~~Effective: January 1, 2011~~

~~Supplement No. 102 Electric Pa. P.U.C. No. 201 Third Revised Page No. 17A Canceling Second Revised Page No. 17A~~

~~PPL Electric Utilities Corporation~~

~~EMERGENCY ENERGY CONSERVATION RIDER (5-22-81)~~
~~MODIFICATION OF RATE SCHEDULE APPLICATION~~
~~PURSUANT TO TARIFF RULE 4H (Continued)~~

~~BILLING~~

~~During the emergency, billing for those customers deemed to be in compliance will be based on meter readings especially made to identify the demand established and energy used during the current energy use period. Customers in compliance with conservation orders will be excused from minimum bills and any demands which otherwise might have been imposed, and will be billed instead on the basis of current consumption and demand whenever the normal calculation method would produce a greater bill.~~

~~These customers will be individually notified of this special billing provision prior to the implementation of the emergency energy conservation procedure.~~

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~~Issued: December 21, 2010~~ ~~Effective: January 1, 2011~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 386 Electric Pa. P.U.C. No. 201 Twenty-Fifth Revised Page No. 18 Canceling Twenty-Fourth Revised Page No. 18~~

UNIVERSAL SERVICE RIDER

~~(C)~~

UNIVERSAL SERVICE RIDER

The Universal Service Rider (USR) charge, shall be applied to each kilowatt-hour supplied to customers, who take distribution service under Rate Schedules RS and RTS(R) of this tariff. The USR charge provides for recovery of the costs, ~~except~~including internal administrative costs (i.e., employee salaries, wages, and benefits), associated with universal service programs provided by the Company to residential customers. The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rider.

Beginning January 1, 2025, and continuing through December 31, 2025, the USR charge will ~~(C)~~ be $0.01111/kwh. For subsequent years, the USR charge shall be filed with the Pennsylvania Public ~~(I)~~ Utility Commission ~~(Commission)~~ by December 21 of the previous year. The USR charge shall become effective for service rendered on or after the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a USR charge, if left unchanged, would result in a material over or under-collection of all USR costs incurred or expected to be incurred during the current 12-month period, the Company may file with the Commission for an interim revision of the USR charge to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company will file with the Pennsylvania Public Utility Commission by December 21 of each year an annual reconciliation of the USR revenue recovery during the immediately preceding application period pursuant to 66 Pa. C.S. §1307. The reconciliation shall become effective for service rendered on and after January 1 and shall remain in effect for a period of one year, or until new USR rates are approved by the Commission. Interest on overcollections and undercollections shall be computed monthly at the appropriate rate, as provided for in Section 1308(d) of the Public Utility Code, from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

~~The Company shall file a report of collections under the USR within thirty (30) days following the conclusion of each computation-year quarter. These reports will be in a form prescribed by the Commission.~~

Application of the USR shall be subject to review and audit by the Commission at intervals that it shall determine. The Commission shall review the level of charges produced by the USR charge and the costs included therein.

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

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~~A description of the Company's Universal Service and Energy Conservation Plan for the period 2017 through 2019 period is attached to this tariff as Appendix A.~~

~~**(I)** Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change~~

~~Issued: December 17, 2024~~ ~~Effective: January 1, 2025~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Second Revised Page No. 18H Canceling Original and First Page No 18H~~

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~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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~~Original~~ Page No. 19

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Second Revised Page No. 18I Canceling Original and First Page No. 18I~~

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PPL Electric Utilities Corporation

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~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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Original Page No. 20

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 334 Electric Pa. P.U.C. No. 201 Sixth Revised Page No. 19L.2 Canceling Fifth Revised Page No. 19L.2~~

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS

~~(C)~~

PURPOSE
~~PURPOSE~~

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned, generation facility using a net metering system.

APPLICABILITY
~~(C)~~

This Rider applies to renewable customer-generators served under Rate Schedules RS, GS-1, GS-3, and LP-4 who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources, pursuant to the Alternative Energy Portfolio Standards Act, 73 P.S. §§ 1648.1 – 1648.8 ("AEPS Act") or Commission regulations, and which will be operated in parallel with the Company's system. ~~This Rider is available to installations where any portion of the electricity generated by the renewable energy generating system offsets part or all of the customer-generator's requirements for electricity.~~ Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and the Company's interconnection standards and quantifying the total AC and DC nameplate capacity of the customer-generator's alternative energy source.

A renewable customer-generator is a non-utility owner or operator of a net metered distributed generation system with a nameplate capacity of not greater than 50 kilowatts, if installed at a residential service (RS), or not larger than 3,000 kilowatts at other customer service locations (Rate Schedules GS-1, GS-3 and LP-4), except for Customers whose systems are above 3 megawatts and up to 5 megawatts who make their systems available to operate in parallel with the Company during grid emergencies, as defined by the regional transmission organization, or where a microgrid is in place for the purpose of maintaining critical infrastructure, such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities, provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

~~Qualifying renewable energy installations are limited to Tier I and Tier II alternative energy sources, as defined by the AEPS Act and the Commission's regulations.~~

The Customer's equipment must, at a minimum, conform to the Commission's Interconnection Standards and Regulations, pursuant to the AEPS Act, and the Company's interconnection standards. This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

Service under this Rider is available upon request to renewable customer-generators on a first-come, first-served accurately completed application basis as long as the total ~~rated~~nameplate generating capacity installed by renewable customer-generator facilities does

not adversely impact service to other ~~Customers~~customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system. When the Company determines that upgrades to its distribution system are necessary to interconnect the interconnection applicant's generating facility safely and reliably, the interconnection applicant shall be required to pay a deposit in advance of the Company performing final engineering and construction of the system upgrades. The amount of the deposit is in the discretion of the Company to ensure timely payment of system upgrade costs. If the interconnection applicant fails to pay such deposit within the communicated timeline of the Company's

~~(Continued)~~

~~**(C)** Indicates Change~~

~~Issued: March 17, 2022~~ ~~Effective: February 24, 2022~~

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~~Supplement No. 125 Electric Pa. P.U.C. No. 201 Fifth Revised Page No. 19L.3 Canceling Third and Fourth Revised Page No. 19L.3~~

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (~~Continued)~~ ~~(C~~CONTINUED)

demand for the deposit, the interconnection applicant's project shall be removed from the interconnection queue. Unspent portions of the deposit shall be fully refundable. The interconnection applicant must pay all actual costs of the system upgrades, including but not limited to, the cost of studies, engineering, administering the interconnection request, equipment, and construction costs prior to interconnection of the interconnection applicant's generating facility. Any deposits paid by the interconnecting applicant will be credited towards what is owed to the Company in connection with the interconnection request.

METERING PROVISIONS

A Customer ~~may select one of~~enrolled in net metering under this Rider will be metered under the following ~~metering options in conjunction with service under applicable Rate Schedule RS, GS-1, GS-3, or LP-4~~.terms and conditions.

1. A customer-generator facility used for net metering shall be equipped with a single ~~bidirectional~~bi- directional meter that can measure and record the flow of electricity in both directions at the same rate. A dual-meter arrangement may be substituted for a single bi-directional meter at the Company's expense.

~~1.~~ If the customer-generator's existing electric metering equipment does not meet the requirements under Option (1) above, the Company shall install new metering equipment for the customer-

2. generator at the Company's expense. Any subsequent metering equipment change necessitated by the customer-generator shall be paid for by the customer-generator. The customer-generator has the option of utilizing a qualified meter service provider to install metering equipment for the measurement of generation at the customer-generator's expense.

   Additional metering equipment for the purpose of qualifying alternative energy credits ~~owned~~generated by the customer-generator shall be paid for by the customer-generator. The Company shall take title to the alternative energy credits ~~produced by a customer-generator where the customer-generator has expressly rejected title to the credits. In the event that the Company takes title to the alternative energy credits, the Company will pay for and install the necessary metering equipment to qualify the alternative energy credits. The Company shall, prior to taking title to any alternative energy credits, fully inform the customer-generator of the potential value of those credits and options available to the customer-generator for their disposition.~~(AECs) produced by a customer-generator

3. Meter aggregation on properties owned, or leased and operated, by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the

necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense incurred by the Company to process the customer-generator's account on a virtual meter aggregation basis.

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: December 31, 2012~~ ~~Effective: January 1, 2013~~

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Original Page No. 21A

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 275 Electric Pa. P.U.C. No. 201 Eighth Revised Page No. 19L.4 Canceling Seventh Revised Page No. 19L.4~~

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS
(~~Continued~~CONTINUED)

BILLING PROVISIONS:

~~The following billing provisions apply to default service~~

A customer ~~generators~~ enrolled in ~~conjunction with~~ **~~(C)~~**

~~service~~net metering under ~~applicable Rate Schedules RS, GS-1, GS-3, or LP-4.~~this Rider will be billed under the following terms and conditions.

Customer-Generator Supplies More Electricity than Delivered by the Company

~~1.~~ The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer by the Company during the billing period at the full retail rate consistent with Commission regulations. If a customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the full retail rate. Any excess kilowatt hours will continue to accumulate until the end of the PJM planning period ending May 31 of each year. On an annual basis consistent with the PJM planning period, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by Company to the customer-generator during the preceding year at the Company's ~~Rate Schedule~~ Price To Compare (PTC) consistent with Commission regulations. Compensation will also occur if the customer changes rate schedules or shopping status. ~~The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.~~

1 ~~If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied.~~ The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

Company Delivers More Electricity than Supplied by Customer-Generator

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

Virtual Meter Aggregations

~~2~~3. For customer-generators involved in virtual meter aggregation programs, a credit shall be applied first to the meter through which the generating facility supplies electricity to the Company's distribution system, then through the remaining meters (for the customer-generator's account) equally at each meter's designated rate

under the applicable Rate Schedule. Virtual meter aggregation is the combination of readings and billing for all meters, regardless of rate class, installed on properties owned, or leased and operated, by a customer-generator by use of the Company's billing process, rather than through physical rewiring of the customer-generator's owned or leased property for a physical, single-point of contact. The customer-generators are responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

~~(Continued)~~

~~**(C)** Indicates Change~~

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~~Original Page No. 21B~~

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 125 Electric Pa. P.U.C. No. 201 Second Revised Page No. 19L.4A Canceling First Revised Page No. 19L.4A~~

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (~~Continued)~~
~~(C~~CONTINUED)

NET METERING PROVISIONS FOR SHOPPING CUSTOMERS

1. Customer-generators may take net metering services from EGSs that offer such services.

~~1.~~ If a net-metering customer takes service from an EGS, the Company will credit the ~~(C)~~ customer for the distribution charge for each kilowatt hour produced by a Tier I or Tier II resource installed on the customer-generator's side of the ~~electric revenue~~ meter, up to the total amount of kilowatt-hours delivered to the customer by the Company during the

2. billing period. If a customer-generator supplies more electricity to the electric distribution system than the EDC delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the Company's distribution rates. Any excess kilowatt hours at the end of the PJM planning period will not carry over to the next year for distribution purposes. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

3. If the Company delivers more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the applicable rate schedule shall be applied to the net kilowatt-hours of electricity that the Company delivered. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

4. Pursuant to Commission regulations, the credit or compensation terms for excess electricity produced by customer-generators who are customers of EGSs shall be stated in the service agreement between the customer-generator and the EGS.

5. If a customer-generator switches electricity suppliers, the Company shall treat the end of the service period as if it were the end of the year.

~~APPLICATION~~

~~Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and quantifying the total rated generating capacity of the customer-generator facility.~~CUSTOMER
~~MINIMUM~~ CHARGE

The ~~Minimum~~Customer Charges under Rate Schedules RS, GS-1, GS-3, and LP-4 apply for installations under this Rider.

RIDERS

Bills rendered by the Company under this Rider shall be subject to the charges stated in any other applicable Rider.

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~~Original Page No. 19L.4B~~

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NET METERING FOR RENEWABLE CUSTOMER-GENERATORS
(~~Continued~~CONTINUED)

The following billing provisions apply to Time-of-Use customer-generators in conjunction with ~~(C)~~ service under applicable Rate Schedules RS, GS-1, GS-3 (<100kW), or LP-4 (<100kW).

1. The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer by the Company during the billing period at the full retail rate consistent with Commission regulations. Excess generation supplied by a customer-generator will be recorded on an hourly basis, maintaining an active record of kilowatt hours produced and consumed at the customer-generators premise. If a customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the full retail rate. If, in a subsequent billing period, a customer consumes more electricity than produced, kilowatt hours will be pulled from the customers bank on a first in first out basis. Any excess kilowatt hours will continue to accumulate until the end of the PJM planning period ending May 31 of each year. On an annual basis consistent with the PJM planning period, the Company will compensate the customer-generator for all remaining kilowatt-hours in the customer's bank, at the generation portion of the time-of-use rate when the excess generation was put into the bank. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. Customer-generators involved in virtual metering programs are not eligible for the TOU Program.

~~(Continued)~~

~~(C)~~ Indicates Change

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~~**PPL Electric Utilities Corporation**~~

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~~GREEN POWER OPTION~~ (C)

~~AVAILABILITY~~

~~Subject to the limitations described below, service under this voluntary option is available to all~~ (C)

~~customers who receive Basic Utility Supply Service under Rate Schedules RS, RTS(R), GS-1, GS-3, BL, SA, SM(R), SHS, SLE, SE, TS(R), and GH-2(R). Customers who elect to purchase Green Power Credits under this option will be subject to the charges described below.~~

~~DEFINITIONS~~

~~Green Power – Electric energy generated from renewable resources that are located within PJM Interconnection, LLC (PJM) and qualify as Alternative Energy Sources under the Alternative Energy Portfolio Standards (AEPS) Act. For purposes of the Green Power Option, Customers will not be purchasing the capacity and energy generated by the Alternative Energy Sources, but instead, will be purchasing Green Power Credits which will be retired on their behalf.~~

~~Green Power Credits – Alternative Energy Credits, as that term is defined in the AEPS Act, generated by wind and hydroelectric facilities that are located within PJM and qualify as Alternative Energy Sources.~~

~~Green Power Block – The number of Green Power Credits that are produced by the generation of 100 kWh of Green Power.~~

~~APPLICATION~~

~~Customers may elect to purchase any whole number of Green Power Blocks per month, at the rate set forth below.~~

~~The Customer may initiate participation, change the number of Green Power Blocks selected or may terminate participation in the Green Power Option effective as of the Customer's next scheduled meter reading date, provided the Company has received at least sixteen (16) days' prior notice.~~

~~If a Customer fails to pay the Monthly Green Power Charges for two consecutive billing periods, that Customer's participation in the Green Power Option will be terminated and any Green Power Blocks that the Customer selected, but did not pay for, will be returned to the Company.~~

~~If the Customer pays for Green Power Blocks, and the Company is unable to provide those blocks, the Company will refund the Customer's payment in full in the next billing period.~~

~~RATES AND BILLING~~

~~The charge for each Green Power Block is $2.50 per month.~~

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~~The Green Power Charge is in addition to all other charges billed under the Customer's applicable Rate Schedule. Customers will be billed for the fixed number of Green Power Blocks that they select regardless of actual energy use during the billing period.~~

~~The Green Power Charge will be set out separately on the Customer's bill.~~

~~(Continued)~~

~~(C) Indicates Change~~

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~~Original Page No. 19L-6~~

~~GREEN POWER OPTION (Continued)~~

~~TERM AND CONDITIONS~~

~~The Green Power Option is offered on a month-to-month bas is. The Company reserves the right to withdraw this Option upon thirty (30) days' written notice to the Customer.~~

~~The total number of Green Power Blocks available for purchase by Customers will be limited to the lesser of 3.3 million Green Power Blocks or the number of Green Power Blocks available to the Company.~~

~~The Green Power Option will terminate no later than May 31, 2013.~~

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Original Page No. 21D

METERING AND BILLING CREDIT RIDER ~~(C)~~

PURPOSE
~~PURPOSE~~

This rider provides for Distribution Charge credits when an ~~Electric Generation Supplier~~EGS licensed by the Commission provides metering, meter reading, and/or billing and collection service to a customer in lieu of the Company.

APPLICATION

This rider applies to the Distribution Charges included in each Rate Schedule included in this Tariff.

NET MONTHLY DISTRIBUTION CHARGE CREDIT ~~(C)~~

Rate Schedule	Metering	Meter Reading	Billing and Collection
RS	$ 1.97 ~~(I)~~	$ 0.17 ~~(I)~~	$ 2.34 ~~(D)~~
Separate Water Heating Service	1.97 ~~(I)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
~~RTS (R)~~	~~1.97 (I)~~	~~0.17 (I)~~	~~2.34 (D)~~
GS-1	4.08 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
Space Conditioning and Water Heating	4.08 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
Volunteer Fire Co./Sr. Citizen Centers	1.97 ~~(I)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
GS-3	4.08 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
Space Conditioning and Water Heating	4.08 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
Volunteer Fire Co./Sr. Citizen Centers	1.97 ~~(I)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
LP-4	55.57 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
Space Conditioning and Water Heating	4.08 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
LP-5	272.54 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
~~LPEP~~	~~272.54 (D)~~	~~0.17 (I)~~	~~2.34 (D)~~
BL	4.08 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
SA			2.34 ~~(D)~~
SM(R)			2.34 ~~(D)~~
SHS			2.34 ~~(D)~~
SLE			2.34 ~~(D)~~
SE			2.34 ~~(D)~~
~~TS(R)~~			~~2.34 (D)~~
~~GH-2(R)~~	~~4.08 (D)~~	~~0.17 (I)~~	~~2.34 (D)~~
Standby Service - 480 Volts or Less	4.08 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
Standby Service - 12,470 Volts	55.57 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~
Standby Service - 69,000 Volts or Higher	272.54 ~~(D)~~	0.17 ~~(I)~~	2.34 ~~(D)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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TRANSMISSION SERVICE CHARGE ~~(C)~~

The Transmission Service Charge (TSC) shall be applied to charges for electricity supplied to ~~(C)~~ customers who receive ~~Basic Utility Supply Service ("BUSS"),~~ default service, as defined in Rule 1B(1), from the Company under this Tariff.

The TSC shall be computed separately for each of the following four customer classes:

(1) Residential: Consisting of Rate ~~Schedules~~Schedule RS ~~and RTS (R),~~
(2) Small Commercial and Industrial: Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, ~~SE, TS (R),~~ and ~~GH-2 (R)~~SE (Small C&I),
(3) Large Commercial and Industrial – Primary: Consisting of Rate Schedule LP-4 (Large C&I – ~~Primary), and~~ Primary), and
(4) Large Commercial and Industrial – Transmission: Consisting of Rate Schedules LP-5 ~~, LPEP and L5S~~ (Large C&I – Transmission).

The TSC, computed using the formulae described below, shall be applied to the monthly bill of each customer receiving ~~BUSS~~default service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year.

The TSC for the Residential class and the Small C&I class shall be computed using the following formula:

TSC = [TCe/S + TCd/S - E/S] X 1/(1-T)

The TSC for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formulae:

TSC = TSCd + TSCe

The demand – related portion of the TSC (TSCd) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

TSCd = [TCd/D] X 1/(1-T)

The other portion of the TSC (TSCe) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

TSCe = [TCe/S – E/S] X 1/(1-T)

Where:

TCd = The demand-related (kW) portion of the charges that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive ~~BUSS~~default service from the Company. These charges are all ~~Federal Energy Regulatory Commission (~~FERC~~)~~ approved

charges imposed by PJM ~~Interconnection, LLC (PJM)~~ on a kW basis. These charges are allocated to each customer class based upon the contribution of that class to the 5 coincident peaks used by PJM to establish such demand – related charges.

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TRANSMISSION SERVICE CHARGE (CONTINUED)

TCe = All other charges not recovered through TCd that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive ~~BUSS~~default service from the Company. These charges are all FERC-approved charges imposed by PJM on any basis other than a kW basis. These charges are allocated to each customer class based upon the projected kWh usage of that class, including estimated distribution system losses during the computation year.

~~(Continued)~~

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~~TRANSMISSION SERVICE CHARGE (CONTINUED)~~ ~~(C)~~

D = For the Large C&I – Primary customer class, the total of the monthly billing demands for all customers in the class, projected for the computation year. For the Large C&I – Transmission customer class, the total of the monthly contributions of all customers in the class to the Company's 5 coincident peaks used by PJM to establish such demand – related charges.

E = Net over or undercollection of the TCe and TCd charges associated with the acquisition of transmission service as of the end of the 12-month period ending September 30 immediately preceding the computation year, including applicable interest. Reconciliation of the TSC will be conducted separately for each of the four customer classes. Beginning with the reconciliation period ending April 30, 2013, the percentage of demand-related costs assigned to each customer class will change monthly to reflect the class' actual share of default service peak load responsibility in that month. Interest shall be computed monthly from the month the over or undercollection occurs to ~~(C)~~ the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing, not to exceed the legal rate of interest~~,~~ in effect on the last day of the month the over or undercollection occurred, effective April 1, 2016.

S = The Company's total retail KWH sales to customers in each customer class who receive ~~BUSS~~default service under this tariff (including distribution losses) projected for the computation year.

T= The total Pennsylvania gross receipts tax rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing period, expressed in decimal form.

The TSC shall be filed with the Pennsylvania Public Utility Commission (Commission) by November 1 of each year. The TSC rate shall become effective for transmission service acquired on behalf of ~~BUSS~~default service customers and rendered to those customers on or after the following December 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's TSC, if left unchanged, would result in a material over or undercollection of all transmission service charges incurred or expected to be incurred, the Company may file with the Commission for an interim revision of the TSC to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

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TRANSMISSION SERVICE CHARGE (CONTINUED)

By November 1 of each year the company will file with the Commission the experienced net over or under collection as described above. The reconciliation will include a calculation of the application ~~perio~~period over or under recoveries of transmission service costs. The reconciliation of the TSC will be the difference between actual transmission service costs incurred and actual revenue billed for the application period. The reconciliation filed November 1, 2025 will be for a 6-month period to adjust to the new filing period.

Minimum bills shall not be reduced by reason of the TSC, nor shall charges hereunder be a part of the monthly rate schedule minimum. The TSC shall not be subject to any credits or discounts, but Part 2 of the STAS shall apply.

Application of the TSC shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the TSC and the costs included therein.

~~(Continued)~~

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~~TRANSMISSION SERVICE CHARGE (CONTINUED)~~

~~TRANSMISSION SERVICE CHARGE~~ ~~**(C)**~~

Charges under the TSC for the period June 1, 2025, through November 30, 2025, as set forth in the applicable Rate Schedules.

Customer Class	**Large C&I - Transmission**	**Large C&I - Primary**	**Small C&I**	**Residential**
Rate Schedule / Charge	~~L5S,~~ LP-5~~, and LPEP~~	LP-4	GS-1, GS-3, ~~BL,~~ and ~~GH-2 (R)~~BL	RS ~~and RTS (R)~~
Energy Rate ($/kWh)			0.03158 **(I)**	0.03324 **(I)**
Demand Rate ($/kW)	~~$~~ 56.378 **(I)***	21.350 **(I)**		

**The Demand Rate ($/kW) for the Large C&I Transmission class was updated to $56.378 for the period of July 12, 2025 through November 30, 2025 via filing made on June 12, 2025.*

Small C&I – Street Lights										
	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt
Rate Schedule/ Charge	HPS 9,500	2.072 $/Lamp	3,350	1.551	5,800	0.941	2,600	0.407	0.03158	0.02307
			6,650	2.422	9,500	1.348	3,300	0.593		
			10,500	3.385	16,000	1.983	3,800	0.~~6~~6600		
	LED 4,300	0.487 $/Fixture	20,000	5.362	25,500	3.578	4,900	0.820		
			34,000	9.142	50,000	5.615	7,500	1.046		
			51,000	12.635			15,000	1.951		
							20,000	3.026		

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~~**(D)** Indicates Decrease **(I)** Indicates Increase **(C)** Indicates Change~~

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GENERATION SUPPLY CHARGE-1 (C)

The Generation Supply Charge-1 (GSC-1) shall be applied to each kilowatt-hour supplied to (C)

residential customers who take Basic Utility Supply Service ("BUSS") from the Company under Rate Schedules RS and RTS (R), small commercial and industrial customers who take BUSS service under Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R) and GH-2 (R), and standby service for the foregoing rate schedules. The GSC-1 will not apply to those Rate Schedule GS-3 customers who have a peak demand of 100 kW or greater, but the GSC-1 will apply to those Rate Schedule LP-4 customers who have a peak demand of less than 100 kW. This peak demand will be based on the customer's ICAP peak load contribution to PJM peak load assigned for the most recent PJM Planning Year. The GSC-1 shall have the options listed below.

FIXED PRICE OPTION – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL

PURPOSE

The Fixed Price Option provides eligible customers in the Residential and Small Commercial & Industrial Customer Class with default electric service for those customers who have not selected a retail electric generation supplier (EGS) or the Time of Use Program.

PRICING PROVISIONS

The Fixed Price GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for service provided during the billing period:

$$\text{Fixed Price GSC-1} = \left| \left[\frac{GS_{fp}}{S_{fp}} \right] - \left[\frac{E}{S_{fp}} \right] \right| \times \frac{1}{(1-T)}$$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial as designated above.

GS_{fp} = The total estimated direct and indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating BUSS customers on the Fixed Price Option in the applicable Customer Class. These costs shall be reduced by any revenue received by the Company from the sale of Alternative Energy Credits that otherwise would have expired.

The computation period shall be the six calendar months over which the Fixed Price (C)

GSC-1, as computed, will apply. Projections of the Company's costs to acquire generation supply, adjusted for losses and including Alternative Energy Credits, for the computation quarter shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated generation supply-related procurement and administration costs. Any costs incurred prior to June 1, 2025, shall be amortized ratably over the 48-month period June 1, 2025, through May 31, 2029, and the 6-month amortization amount shall be included in the computation of the GSC-1.

(Continued)

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~~Supplement No. 393 Electric Pa. P.U.C. No. 201 Forty-Ninth Revised Page No. 19Z.5 Canceling Forty-Eighth Revised Page No. 19Z.5~~

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GENERATION SUPPLY CHARGE ~~-~~1 ~~(Continued)~~ **~~(C)~~**

The Generation Supply Charge-1 (GSC-1) shall be applied to each kilowatt-hour supplied to residential customers who take default service from the Company under Rate Schedule RS, small commercial and industrial customers who take Default Service under Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, and SE and standby service for the foregoing rate schedules. The GSC-1 will not apply to those Rate Schedule GS-3 customers who have a Maximum Registered Peak Load of 100 kW or greater, but the GSC-1 will apply to those Rate Schedule LP-4 customers who have a Maximum Registered Peak Load of less than 100 kW. The GSC-1 shall have the options listed below.

FIXED PRICE ~~SERVICE~~OPTION – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL ~~(Continued)~~

PURPOSE

~~E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating BUSS customers in the applicable Customer Class. These costs will be computed as stated in the GSC-1 RECONCILIATION PROVISIONS and will include applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing in effect on the last day of the month the over or undercollection occurred.~~

~~S_{fp} =~~ The ~~Company's total retail KWH sales to participating BUSS customers on the~~ Fixed Price Option provides eligible customers in the Residential and Small Commercial & Industrial Customer Class with default service for those customers who have not selected a retail electric generation supplier (EGS) or the Time of Use Program.

PRICING PROVISIONS

~~in the applicable Customer Class, projected~~

The Fixed Price GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for service provided during the billing period:

$$\text{Fixed Price GSC-1} = \left[\left(\frac{GS_{fp}}{S_{fp}} - \left(\frac{E}{S_{fp}} \right) \right) \right] \times \frac{1}{(1-T)}$$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial as designated above.

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GS_{fp} = The total estimated direct and indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating Default Service customers on the Fixed Price Option in the applicable Customer Class. These costs shall be reduced by any revenue received by the Company from the sale of AECs that otherwise would have expired.

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GENERATION SUPPLY CHARGE-1 (CONTINUED)

The computation period shall be the six calendar months over which the Fixed Price GSC-1, as computed, will apply. Projections of the Company's costs to acquire

generation supply, adjusted for losses and including AECs, for the computation quarter shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated generation supply-related procurement and administration costs. Any costs incurred prior to June 1, 2025, shall be amortized ratably over the 48-month period June 1, 2025, through May 31, 2029, and the 6-month amortization amount shall be included in the computation of the GSC-1.

~~T = The Pennsylvania gross receipts tax rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing month, expressed in decimal form.~~

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating default service customers in the applicable Customer Class. These costs will be computed as stated in the GSC-1 reconciliation provisions and will include applicable interest. Interest shall be computed monthly from the month the over- or under collection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing, not to exceed the legal rate of interest in effect on the last day of the month the over- or undercollection occurred.

S_{fp} = The Company's total retail KWH sales to participating default service customers on the Fixed Price Option in the applicable Customer Class, projected for the computation quarter.

T = The Pennsylvania gross receipts tax rate (GRT) (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing month, expressed in decimal form.

Minimum bills shall not be reduced by reason of the GSC-1, nor shall GSC-1 charges be a part of the monthly rate schedule minimum. The GSC-1 shall not be subject to any credits or discounts and Part 2 of the STAS shall apply.

The following GSC-1 charges apply for the Fixed Price Option during the period June 1, 2025 ~~(C)~~ through November 30, 2025.

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GENERATION SUPPLY CHARGE-1 (CONTINUED)

Customer Class	Small C&I	Residential
Rate Schedule / Charge	GS-1, GS-3 (< 100 kW), LP-4 (< 100 kW), and BL $0.08956/KWH **(I)**	RS $0.09166/KWH **(I)**

Small C&I – Street Lights

Customer Class	Small C&I								Residential
	SA		GS-1, GS-3 (< 100 kW), LP-4 (< 100 kW), BL, and GH-2 (R) $0.08956/KWH **(I)**	SHS		SLE		SE	RS and $0.09
Rate Schedule / Charge			SM (R)						
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt
	HPS 9,500	5.875 $/Lamp	3,350	4.397	5,800	2.669	2,600	1.155	0.08956	0.06543

Small C&I – Street Lights

Rate	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt
	HPS 9,500	5.875 $/Lamp	3,350	4.397	5,800	2.669	2,600	1.155		
			6,650	6.869	9,500	3.824	3,300	1.683		
			10,500	9.601	16,000	5.624	3,800	1.701		
			20,000	15.207	25,500	10.147	4,900	2.325		
	LED 4,300	1.380 $/Fixture	34,000	25.928298	50,000	15.924	7,500	2.967		
			51,000	35.833			15,000	5.534		
							20,000	8.583		

(Continued)

(D) Indicates Decrease **(I)** Indicates Increase **(C)** Indicates Change

Issued: May 9, 2025 Effective: June 1, 2025

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025 Effective: December 1, 2025

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~~Supplement No. 314 Electric Pa. P.U.C. No. 201 Tenth Revised Page No.19Z.5A Canceling Ninth Revised Page No.19Z.5A~~

~~GENERATION SUPPLY CHARGE -1 (Continued)~~

~~FIXED PRICE SERVICE – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL (Continued)~~

GSC – 1 RECONCILIATION PROVISIONS -

For the Fixed Price Option, the Company will file with the Commission thirty (30) days prior ~~(C)~~
to each annual period (June 1 through May 31), a reconciliation of GSC-1 actual billed revenues and actual incurred costs for a twelve-month period ending March 31 of each year, pursuant to 66 Ps. C.S. §1307. The reconciliation shall become effective for service rendered during the 2 six-month computation periods.

The reconciliation will be calculated separately for each of the two Customer Classes. The ~~(C)~~
reconciliation will include a calculation of any over/under collection that will be reflected in the GSC-1 charges for the subsequent 2 six-month computation periods. The GSC-1 will be reconciled every twelve months, using over/under collection balance for the twelve-month period ending two months prior to each annual period.

Application of the GSC-1 shall be subject to continuous review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the GSC-1 and the costs included therein.

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GENERATION SUPPLY CHARGE-1 (CONTINUED)

TIME OF USE PROGRAM ~~– RESIDENTIAL AND SMALL COMMERCIAL/INDUSTRIAL~~ **~~(C)~~**

PURPOSE

~~Beginning on June 1, 2019, this~~

The Time-of-Use (TOU) Program provides for the voluntary participation of eligible existing and new residential and small commercial & industrial customers in a year-round TOU Program. Eligible customers must meet the ~~APPLICATION PROVISIONS~~application provisions of this TOU Program. The objective of this TOU Program is to provide eligible residential and small commercial & industrial customers with an opportunity to ~~shift energy~~pay a rate lower than the fixed price for usage ~~away from the on-peak periods, when wholesale electricity demand and prices are high, to~~during off-peak periods~~, when demands and prices are lower~~ and a rate higher than the fixed price for usage during on-peak periods.

~~(Continued)~~

~~**(C)** Indicates Change~~

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~~GENERATION SUPPLY CHARGE – 1 (Continued)~~

~~TIME-OF-USE PROGRAM – RESIDENTIAL AND SMALL COMMERCIAL/INDUSTRIAL~~ **~~(C)~~**

~~(Continued)~~

~~PRICING PROVISIONS~~

~~The following Generation Supply Charges apply for service under the TOU Program during the period June 1, 2025 through November 30, 2025. On-Peak hours will be set based on schedule~~ **~~(C)~~**

~~Rate Schedule RS and RTS (R)~~	~~Winter On-Peak Hours (4:00 PM to 8:00 PM) December 1 to May 31~~	~~Summer On-Peak Hours (2:00 PM to 6:00 PM) June 1 to November 30~~
~~On-Peak Hours~~	~~7.938 cts per kWh~~	~~13.333 cts per kWh~~ **~~(I)~~**
~~Off Peak Hours~~	~~6.471 cts per kWh~~	~~8.243 cts per kWh~~ **~~(I)~~**

~~Rate Schedules GS-1, GS-3 (< 100 kW), LP-4 (<100kW), BL, and GH-2 (R)~~	~~Winter On-Peak Hours (4:00 PM to 8:00 PM) December 1 to May 31~~	~~Summer On-Peak Hours (2:00 PM to 6:00 PM) June 1 to November 30~~
~~On-Peak Hours~~	~~8.131 cts per kWh~~	~~12.836 cts per kWh~~ **~~(I)~~**
~~Off Peak Hours~~	~~6.744 cts per kWh~~	~~8.098 cts per kWh~~ **~~(I)~~**

~~The TOU GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for BUSS service provided during the billing month:~~

~~Summer On-Peak TOU GSC-1 =~~ $\left[\left[\frac{GS_{OFF}}{S} \times GS_M\right] + \left[\frac{GS_{IND} - E}{S}\right]\right] \times \frac{1}{(1-T)}$

~~Winter On-Peak TOU GSC-1 =~~ $\left[\left[\frac{GS_{OFF}}{S} \times GS_M\right] + \left[\frac{GS_{IND} - E}{S}\right]\right] \times \frac{1}{\quad}$

~~(Continued)~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

~~**(C)** Indicates Change~~
~~Issued: September 30, 2025~~ Effective: December 1, 2025
~~Issued: May 9, 2025~~ ~~Effective: June 1, 2025~~

GENERATION SUPPLY CHARGE – 1 (Continued)

TIME-OF-USE PROGRAM – RESIDENTIAL AND SMALL COMMERCIAL/INDUSTRIAL **(C)**

(Continued)

Summer Off-Peak TOU GSC-1 = $\left[\left[\frac{GS_{GEN}}{S} \times 0.90\right] + \left[\frac{GS_{IND} - E}{S}\right]\right] \times \frac{1}{}$

Winter Off-Peak TOU GSC-1 = $\left[\left[\frac{GS_{GEN}}{S} \times 0.90\right] + \left[\frac{GS_{IND} - E}{S}\right]\right] \times \frac{1}{}$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial (taking service at secondary voltage levels) as designated above.

GS_{GEN} = The total generation component for the respective customer classes' fixed price default service rate.

GS_{OFF} = The total Off-Peak generation component for the respective customer classes' fixed price default service rate.

GS_{IND} = The total estimated indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating BUSS customers in the applicable Customer Class.

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating BUSS customers in the applicable Customer Class. These costs will be computed as stated in the GSC – 1 RECONCILIATION PROVISIONS and will include applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing in effect on the last day of the month the over or undercollection occurred. **(C)**

GS_M = Seasonal Multiplier based on historic data.

S = The Company's total retail KWH sales to participating BUSS customers in the applicable Customer Class, projected for the computation period.

T = The Pennsylvania gross receipts tax rate in effect during the billing month, expressed in decimal form.

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~Supplement No. 314 Electric Pa. P.U.C. No. 201 Sixth Revised Page No.19Z.5D Canceling Fifth Revised Page No.19Z.5D~~

~~GENERATION SUPPLY CHARGE – 1 (Continued)~~

~~TIME-OF-USE PROGRAM – RESIDENTIAL AND SMALL COMMERCIAL/INDUSTRIAL~~ **~~(C)~~**

~~(Continued)~~

APPLICATION PROVISIONS

This TOU Program is available to existing and new residential and small commercial/ ~~**(C)**~~ industrial customers who are served, or qualify to be served, under Rate Schedules RS, ~~RTS(R),~~ GS-1, GS-3 (customers with maximum registered peak ~~demands~~loads less than 100 KW), LP-4 (customers with maximum registered peak ~~demands~~loads less than 100KW), ~~BL~~ and ~~GH-2 (R).~~BL. This includes Volunteer/Non-Profit organizations (Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services) served under Rate Schedules GS-1 and GS-3~~,~~ but does not include customers in the Company's OnTrack program. Customers taking service under the above-referenced rate schedules, who also participate in the Company's Net Metering for Renewable Customer Generator programs, are eligible for the TOU Program.

PRICING PROVISIONS

The following Generation Supply Charges apply for service under the TOU Program during the period June 1, 2025 through November 30, 2025. On-Peak hours will be set based on schedule below Monday through Friday, excluding weekends and holidays.

Rate Schedule RS	Winter On-Peak Hours (4:00 PM to 8:00 PM) December 1 to May 31	Summer On-Peak Hours (2:00 PM to 6:00 PM) June 1 to November 30
On-Peak Hours	7.938 cts per kWh	13.333 cts per kWh **(I)**
Off Peak Hours	6.471 cts per kWh	8.243 cts per kWh **(I)**

Rate Schedules GS-1, GS-3 (< 100 kW), LP-4 (<100kW), and BL	Winter On-Peak Hours (4:00 PM to 8:00 PM) December 1 to May 31	Summer On-Peak Hours (2:00 PM to 6:00 PM) June 1 to November 30
On-Peak Hours	8.131 cts per kWh	12.836 cts per kWh **(I)**
Off Peak Hours	6.744 cts per kWh	8.098 cts per kWh **(I)**

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GENERATION SUPPLY CHARGE-1 (CONTINUED)

The TOU GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for default service provided during the billing month:

$$\text{Summer On-Peak TOU GSC-1} = \left[\left(\frac{GS_{OFF}}{S} \times GS_M + \left(\frac{GS_{IND} - E}{S}\right)\right)\right] \times \frac{1}{(1-T)}$$

$$\text{Winter On-Peak TOU GSC-1} = \left[\left(\frac{GS_{OFF}}{S} \times GS_M + \left(\frac{GS_{IND} - E}{S}\right)\right)\right] \times \frac{1}{(1-T)}$$

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GENERATION SUPPLY CHARGE-1 (CONTINUED)

$$\text{Summer Off-Peak TOU GSC-1} = \left[\left(\frac{GS_{GEN}}{S} \times 0.90\right) + \left(\frac{GS_{IND} - E}{S}\right)\right] \times \frac{1}{(1-T)}$$

$$\text{Winter Off-Peak TOU GSC-1} = \left[\left(\frac{GS_{GEN}}{S} \times 0.90\right) + \left(\frac{GS_{IND} - E}{S}\right)\right] \times \frac{1}{(1-T)}$$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial (taking service at secondary voltage levels) as designated above.

GS_{GEN} = The total generation component for the respective customer classes' fixed price default service rate.

GS_{OFF} = The total Off-Peak generation component for the respective customer classes' fixed price default service rate.

GS_{IND} = The total estimated indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating Default Service customers in the applicable Customer Class.

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating Default Service customers in the applicable Customer Class. These costs will be computed as stated in the GSC – 1 Reconciliation Provisions and will include applicable interest. Interest shall be computed monthly from the month the over- or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of overcollections and undercollections shall be calculated at the prime rate for commercial borrowing in effect on the last day of the month the over- or undercollection occurred.

GS_M = Seasonal Multiplier based on historic data.

S = The Company's total retail KWH sales to participating Default Service customers in the applicable Customer Class, projected for the computation period.

T = The Pennsylvania GRT rate in effect during the billing month, expressed in decimal form.

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GENERATION SUPPLY CHARGE-1 (CONTINUED)

TERMINATING PARTICIPATION

A customer may leave this TOU Program after providing notice to the Company. The customer, if still receiving ~~BUSS~~default service, will return to the standard Fixed Price GSC-1.

~~**(C)** Indicates Change~~

~~Issued: April 30, 2021~~ ~~Effective: June 1, 2021~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

~~Issued: September 30, 2025~~ Effective: December 1, 2025

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~~Electric Pa. P.U.C. No. 201~~
~~Fourteenth Page No. 19Z.6~~
~~Thirteenth Page No. 19Z.6~~

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GENERATION SUPPLY CHARGE-2 ~~(C)~~

The Generation Supply Charge-2 (GSC-2) shall be charged to customers in the Large Commercial & Industrial Customer Class who take ~~Basic Utility Supply Service ("BUSS")~~ default service from the Company under Rate Schedules GS-3, LP-4, LP-5, ~~LPEP,~~ and standby service for the foregoing rate schedules. The GSC-2 will not apply to those Rate Schedule LP-4 customers who have a ~~peak demand~~Maximum Registered Peak Load of less than 100 kW, but the GSC-2 will apply to those Rate Schedule GS-3 customers who have a ~~peak demand~~Maximum Registered Peak Load of 100 kW or greater. ~~This peak demand will be based on the customer's ICAP peak load contribution assigned for the most recent PJM Planning Year.~~ The GSC-2 shall have ~~(C)~~ one rate option provision: Hourly Default Service Option.

PURPOSE

The Hourly Default Service Option provides default ~~electric generation~~ service to eligible customers in the Large Commercial & Industrial Customer Class who have not selected an ~~alternative generation supplier~~EGS.

~~PRICING PROVISIONS~~

PRICING PROVISIONS

All of the following charges apply to this rate option.

- ~~GSC-2 Energy Charge per KWH: The product of actual real-time Locational Marginal~~
  - ~~Prices~~LMPs at the PPL Residual Aggregate Node as reported by PJM ~~Interconnection, LLC. (PJM)~~ for each hour of the billing month expressed in cents per KWH ~~times~~multiplied by the customer's actual energy use, adjusted for losses, during each hour of the billing month.

  - GSC-2 Capacity Charge: The product of the ~~PJM Reliability Pricing Model ("~~RPM~~")~~ price of capacity expressed in dollars per KW-Day, as reported by PJM for the PL Zone, for the applicable billing month times the customer's fixed peak load capacity obligation, as determined by the Company in accordance with the applicable PJM Agreements, ~~times~~multiplied by the number of days in the billing month.

- GSC-2 Administrative Charge per KWH: The product of all administrative charges (both the ~~(C)~~ supplier's charges and PPL Electric's charges) expressed in cents per KWH ~~times~~multiplied by the customer's actual energy use, adjusted for losses, during each hour of the billing month. The supplier's charges shall be the supplier's winning bid in PPL Electric's most recent solicitation for supply of default service to customers in the Large C&I Customer Class. The supplier's charges may include, but are not limited to, the costs of transmission service (other than non-market-based transmission service charges), ancillary services, congestion management costs, and such other services or products that are

required to supply hourly default service to customers in the Large C&I Customer Class, including ~~Alternative Energy Credits.~~AECs. PPL Electric's charges shall be a monthly pro rata amortization of the actual costs incurred by the Company to acquire generation supply from any source for the Large C&I Customer Class during the most recent 12-month period ended May 31 (as determined by amortizing such costs ratably over a 12-month period) plus the monthly amortization of the cost of administering that program prior to June 1, 2025 (as determined by amortizing such costs ratably over the 48-month period June 1, 2025 through May 31, 2029). In addition, the initial computation period will include any remaining over or undercollection balance related to application of the GSC-2 for the Large Commercial and Industrial Customer Class.

~~(Continued)~~

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~~Supplement No. 396 Electric Pa. P.U.C. No. 201 Ninth Revised Page No. 19Z.7 Canceling Eighth Revised Page No. 19Z.7~~

GENERATION SUPPLY CHARGE-2 (CONTINUED)

The following rate components of the GSC-2 shall be filed with the ~~Pennsylvania Public Utility~~ Commission ~~(Commission)~~ thirty (30) days prior to each application year (June 1 through May 31). The rate components subject to this filing requirement are: (1) the supplier's charges to be included in the GSC-2 Administrative Charge and (2) PPL Electric's charges to be included in the GSC-2 Administrative Charge. The reconciliation of the GSC-2 will be the difference between the actual administration costs incurred and the applicable billed revenue for the computation period. These rate components, as well as any net over or undercollection of these rate components as of the end of the 12-month period ending March 31 immediately preceding the computation period and set forth as a separate E-factor reconciliation component, shall become effective for ~~BUSS~~Default Service rendered on and after the following June 1, and shall remain in effect for a period of one year.

By May 1 of each year, the Company will file with the Commission the experienced net over or undercollection of the GSC-2 associated with the above-identified costs that are incurred to provide generation supply for participating ~~BUSS~~Default Service customers as of the end of the calendar month ending two months prior to the computation period, including applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of undercollections shall be calculated at the prime rate of interest. Interest on refunds of overcollections shall be calculated at the prime rate of interest, not to exceed the legal rate of ~~(C)~~ interest.

The Pennsylvania ~~gross receipts tax~~GRT rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within the tariff) in effect during the billing month shall apply to charges under the GSC-2.

Minimum bills shall not be reduced by reason of the GSC-2, nor shall GSC-2 charges be a part of the monthly rate schedule minimum. The GSC-2 shall not be subject to any credits or discounts, but Part 2 of the STAS shall apply.

Application of the GSC-2 shall be subject to continuous review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the GSC-2 and the costs included therein.

~~Issued: June 2, 2025~~ ~~Effective: June 1, 2025~~

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ACT 129 COMPLIANCE RIDER – PHASE ~~1 (C)~~4

~~The Phase 1 Act 129 Compliance Rider (ACR 1) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The Rider will be implemented by applying a charge to bills of customers beginning January 1, 2010.~~

~~The ACR 1 shall be computed separately for each of the following three customer classes: (C)~~

~~(1) Residential: Consisting of Rate Schedules RS and RTS (R),~~
~~(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and~~
~~(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.~~

~~The ACR 1 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 1 charge shall be included in the distribution charges of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 1.~~

~~The ACR 1 for the Residential class and the Small C&I class shall be computed using the following formula:~~

~~ACR 1 = [ACc/S - E/S] X 1 / (1-T)~~

~~The ACR 1 for the Large C&I class shall be computed using the following formula:~~

~~ACR 1 = [ACc/D - E/D] X 1 / (1-T)~~

~~Where:~~

~~ACc = A levelized annual budget of all costs required for the Company to implement its Commission-approved Phase 1 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year, except the first compliance year which begins on January 1, 2010 and ends on May 31, 2010. The levelized annual budget amount is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months during which the Company's EE&C Plan will be in effect multiplied by the number of months in the compliance year.~~

~~The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.~~

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~~(C) Indicates Change~~

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~~Supplement No. 134 Electric Pa. P.U.C. No. 201 Second Revised Page No. 19Z.9 Canceling First Revised Page No. 19Z.9~~

ACT 129 COMPLIANCE RIDER – PHASE 1 ~~(CONTINUED)~~ (C)

~~D = For the Large C&I customer class, the total of the monthly billing demands for all customers in the class, projected for the computation year. The peak demand will be based on the customer's peak load contribution to the PJM peak load during the prior year of the PJM Planning Year.~~

~~E = Net over or undercollection of the ACR 1 charges as of the end of the 12-month period (C)~~

~~(except in the first reporting year, the 4-month period) ending April 30 immediately preceding the next compliance year. Reconciliation of the ACR 1 will be conducted separately for each of the three customer classes based upon the annual EE&C budget for each customer class. No interest shall be computed monthly on over or undercollections. The reconciliation of ACR 1 revenues and expenses shall be adjusted during the 2013-2014 ACR 1 compliance year to reflect actual data for the month of May 2013, as well as any expenses incurred prior to May 31, 2013, but paid after that date.~~

~~S = The Company's total billed KWH sales in each customer class who receives distribution service under this tariff (including distribution losses), projected for the computation year.~~

~~T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.~~

~~The ACR 1 shall be filed with the Pennsylvania Public Utility Commission (Commission) by May 1 (C) of each year. The ACR 1 charge shall become effective for distribution service provided to all customers on or after the following June 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's ACR 1, if left unchanged, would result in a material over or undercollection of Phase 1 Act 129 Compliance costs incurred or expected to be incurred during the compliance year, the Company may file with the Commission for an interim revision of the ACR 1 to become effective ten (10)) days from the date of filing, unless otherwise ordered by the Commission.~~

~~At the conclusion of the Phase 1 EE&C Plan on May 31, 2013, collections under the ACR 1 for (C) each customer class will be reconciled to the total cost of the EE&C Plan allowed by the Commission for that customer class. Overcollections or undercollections will be reflected in the E factor, defined above, and will be refunded or recovered through application of the ACR 1 E factor through May 31, 2014. If any over/under collection balance remains after May 31, 2014, the collection period may be extended beyond May 31, 2014 to ensure the balance is eliminated.~~

~~Minimum bills shall not be reduced by reason of the ACR 1, nor shall charges hereunder be a part of the monthly rate schedule minimum. The ACR 1 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider. Charges under ACR 1 and ACR 2 will be combined for billing purposes only.~~

~~The Company shall file a report of collections under the ACR 1 within thirty (30) days following the (C) conclusion of each compliance-year quarter. These reports will be in a form prescribed by the Commission. The third-quarter report shall be accompanied by a preliminary forecast of the ACR 1 for the next compliance year.~~

~~*Application* of the ACR 1 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the ACR 1 and the costs included therein.~~

~~(Continued)~~

~~(C) Indicates Change~~

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~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Fourteenth Revised Page No. 19Z.10 Canceling Twelfth and Thirteenth Revised Page No. 19Z.10~~

~~ACT 129 COMPLIANCE RIDER – PHASE 1 (CONTINUED)~~

~~**ACT 129 COMPLIANCE RIDER – PHASE 1 CHARGE** (C)~~

~~**Charges under the ACR 1 for the period January 1, 2016 through May 31, 2016 as set forth in the applicable Rate Schedules.**~~

~~Customer Class~~	~~Large C&I - Transmission~~	~~Large C&I - Primary~~	~~Small C&I~~	~~Residential~~
~~Rate Schedule / Charge~~	~~L5S, LP-5, and LPEP~~ ~~$0.000/KW~~	~~LP-4~~ ~~$0.000/KW~~	~~GS-1, GS-3, BL, and GH-2 (R)~~ ~~$0.00000/KWH~~	~~RS and RTS (R)~~ ~~$0.00000/KWH~~

~~**Small C&I – Street Lights**~~

~~Rate Schedule/ Charge~~	~~SA~~		~~SM (R)~~		~~SHS~~		~~SLE~~		~~SE~~	~~TS (R)~~
	~~Nominal Lumens~~	~~Charge (C)~~	~~Nominal Lumens~~	~~$/Lamp~~	~~Nominal Lumens~~	~~$/Lamp~~	~~Nominal Lumens~~	~~$/Fixture (C)~~	~~$/KWH~~	~~$/Watt~~
	~~HPS~~ ~~9,500~~	~~0.000 $/Lamp~~	~~3,350~~	~~0.000~~	~~5,800~~	~~0.000~~	~~2,600~~	~~0.000~~	~~0.00000~~	~~0.00000~~
			~~6,650~~	~~0.000~~	~~9,500~~	~~0.000~~	~~3,300~~	~~0.000~~		
			~~10,500~~	~~0.000~~	~~16,000~~	~~0.000~~	~~3,800~~	~~0.000~~		
			~~20,000~~	~~0.000~~	~~25,500~~	~~0.000~~	~~4,900~~	~~0.000~~		
			~~34,000~~	~~0.000~~	~~50,000~~	~~0.000~~	~~7,500~~	~~0.000~~		
			~~51,000~~	~~0.000~~				~~15,000~~		~~0.000~~
								~~20,000~~		~~0.000~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~(D) Indicates Decrease (I) Indicates Increase (C) Indicates Change~~

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Third Revised Page No. 19Z.10A Canceling First and Second Revised Page No. 19Z.10A~~

~~ACT 129 COMPLIANCE RIDER – PHASE 2 (C)~~

A Phase ~~2~~4 Act 129 Compliance Rider (ACR ~~2~~4) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The ~~Rider~~ACR 4 will be implemented beginning June 1, ~~2013; however, the ACR 2 charge to the bills of customers will be applied beginning July 1, 2013~~2021.

The ACR ~~2~~4 shall be computed separately for each of the following three customer classes: ~~(C)~~

(1) Residential: Consisting of Rate ~~Schedules~~Schedule RS ~~and RTS (R),~~
(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, and SE, ~~TS (R),~~ and ~~GH-2 (R), and~~
~~(2)~~(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, and LP-5~~, LPEP, and L5S~~.

~~The ACR 2 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 2 charge shall be included in the distribution charges of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 2.~~

~~The ACR 2 for the Residential class and the Small C&I class shall be computed using the following formula:~~

~~ACR 2 = [ACc/S - E/S] X 1 / (1-T)~~

~~The ACR 2 for the Large C&I class shall be computed using the following formula:~~

~~ACR 2 = [ACc/D - E/D] X 1 / (1-T)~~

~~Where:~~

~~ACc = A levelized annual budget of all costs required for the Company to implement its Commission-approved Phase 2 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year. The levelized annual budget amount is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months during which the Company's EE&C Plan will be in effect multiplied by the number of months in the compliance year.~~

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~~The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.~~

~~(Continued)~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 134 Electric Pa. P.U.C. No. 201 First Revised Page No. 19Z.10B Canceling Original Page No. 19Z.10B~~

~~ACT 129 COMPLIANCE RIDER – PHASE 2 (CONTINUED)~~

~~D = For the Large C&I customer class, the total of the monthly billing demands for all customers in the class, projected for the computation year. The peak demand will be based on the customer's peak load contribution to the PJM peak load during the prior year of the PJM Planning Year.~~

~~E = Net over or undercollection of the ACR 2 charges as of the end of the 12-month period (except in the first reporting year, the 10-month period) ending April 30 immediately preceding the next compliance year. Reconciliation of the ACR 2 will be conducted separately for each of the three customer classes based upon the annual EE&C budget for each customer class. No interest shall be computed monthly on over or undercollections. The reconciliation of ACR 2 revenues and expenses shall be adjusted during the 2016-2017 ACR 2 application year to reflect actual data for the month of May 2016, as well as any expenses incurred prior to May 31, 2016, but paid after that date.~~

~~S = The Company's total billed KWH sales in each customer class who receive distribution service under this tariff (including distribution losses), projected for the computation year.~~

~~T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.~~

~~The ACR 2 shall be filed with the Pennsylvania Public Utility Commission (Commission) by May 1 of each year. The ACR 2 charge shall become effective for distribution service provided to all customers on or after the following June 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's ACR 2, if left unchanged, would result in a material over or undercollection of Phase 2 Act 129 Compliance costs incurred or expected to be incurred during the current 12-month period ending May 31, the Company may file with the Commission for an interim revision of the ACR 2 to become effective ten (10) days from the date of filing, unless otherwise ordered by the Commission.~~

~~At the conclusion of the Phase 2 EE&C Plan on May 31, 2016, collections under the ACR 2 for each customer class will be reconciled to the total cost of the EE&C Plan allowed by the Commission for that customer class. Overcollections or undercollections will be reflected in the E factor, defined above, and will be refunded or recovered through application of the ACR 2 E factor through May 31, 2017. If any over/under collection balance is expected to remain after May 31, 2017, the collection period may be extended beyond May 31, 2017 to ensure the balance is eliminated.~~

~~Minimum bills shall not be reduced by reason of the ACR 2 nor shall charges hereunder be a part of the monthly rate schedule minimum. The ACR 2 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider. Charges under ACR 1 and ACR 2 will be combined for billing purposes only.~~

~~The Company shall file a report of collections under the ACR 2 within thirty (30) days following the conclusion of each compliance-year quarter. These reports will be in a form prescribed by the Commission. The third-quarter report shall be accompanied by a preliminary forecast of the ACR 2 for the next compliance year.~~

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~~Application of the ACR 2 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the ACR 2 and the costs included therein.~~

~~(Continued)~~

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~~ACT 129 COMPLIANCE RIDER – PHASE 2 (CONTINUED)~~

~~ACT 129 COMPLIANCE RIDER – PHASE 2 CHARGE~~

~~Charges under the ACR 2 for the period June 1, 2016 through May 31, 2017, as set forth in the applicable Rate Schedules.~~ (C)

~~Customer Class~~	~~Large C&I - Transmission~~	~~Large C&I - Primary~~	~~Small C&I~~	~~Residential~~
~~Rate Schedule / Charge~~	~~L5S, LP-5, and LPEP~~	~~LP-4~~	~~GS-1, GS-3, BL, and GH-2 (R)~~	~~RS and RTS (R)~~
	~~$0.000/KW (D)~~	~~$0.000/KW (D)~~	~~$0.0000/KWH (D)~~	~~$0.00000/KWH (D)~~

~~Small C&I – Street Lights~~

~~SA~~		~~SM (R)~~		~~SHS~~		~~SLE~~			~~SE~~	~~TS (R)~~
~~Nominal Lumens~~	~~Charge~~	~~Nominal Lumens~~	~~$/Lamp~~	~~Nominal Lumens~~	~~$/Lamp~~	~~Nominal Lumens~~	~~$/Fixture~~		~~$/KWH~~	~~$/Watt~~
~~Rate~~		~~3,350~~	~~0.000~~	~~5,800~~	~~0.000~~	~~2,600~~	~~0.000~~			
		~~6,650~~	~~0.000~~	~~9,500~~	~~0.000~~	~~3,300~~	~~0.000~~			
		~~10,500~~	~~0.000~~	~~16,000~~	~~0.000~~	~~3,800~~	~~0.000~~			
		~~20,000~~	~~0.000~~	~~25,500~~	~~0.000~~	~~4,900~~	~~0.000~~			
~~LED~~	~~0.000 $/Fixture~~	~~34,000~~	~~0.000~~	~~50,000~~	~~0.000~~	~~7,500~~	~~0.000~~			
~~4,300~~		~~51,000~~	~~0.000~~			~~15,000~~	~~0.000~~			
						~~20,000~~	~~0.000~~			

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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PL Electric Utilities Corporation

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ACT 129 COMPLIANCE RIDER – PHASE 3

A Phase 3 Act 129 Compliance Rider (ACR 3) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The ACR 3 will be implemented beginning June 1, 2016.

The ACR 3 shall be computed separately for each of the following three customer classes:

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The ACR 3 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 3 charge shall be included in the distribution charges on a kWh basis of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and ov ercollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 3.

The ACR 3 for the Residential class and the Small C&I class shall be computed using the following formula:

ACR 3 = [ACc/S - E/S] X 1 / (1-T)

The ACR 3 for the Large C&I class shall be computed using the following formula:

ACR 3 = [ACc/D - E/D] X 1 / (1-T)

Where:

ACc = An annual budget of all costs required for the Company to implement its Commission-approved Phase 3 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year. The annual project program cost is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months in the Company's EE&C Plan for the given application year. All deferred design and development cost, general administrative costs, and applicable statewide evaluator costs will be amortized over a 60 month period.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be

~~directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.~~

~~(Continued)~~

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ACT 129 COMPLIANCE RIDER – PHASE 3 (CONTINUED)

D = For the Large C&I customer class, the total of the monthly billing demands for all customers in the class, projected for the computation year. The peak demand will be based on the customer's peak load contribution to the PJM peak load during the prior PJM Planning Year.

E = Net over or undercollection of the ACR 3 charges as of the end of the 12-month period ending March 31 immediately preceding the next compliance year. Reconciliation of the ACR 3 will be conducted separately for each of the three customer classes based upon the actual expenses incurred and actual revenues received for each customer class. No interest shall be computed monthly on over or undercollections. The reconciliation of ACR 3 revenues and expenses shall be adjusted during the 2017-2018 ACR 3 application year to reflect actual data for the months of April and May 2015, as well as any expenses incurred prior to May 31, 2016, but paid after that date.

S = The Company's total billed KWH sales in each customer class who receive distribution service under this tariff (including distribution losses), projected for the computation year.

T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.

The ACR 3 shall be filed with the Pennsylvania Public Utility Commission (Commission) by May 1 of each year. The ACR 3 charge shall become effective for distribution service provided to all customers on or after the following June 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's ACR 3, if left unchanged, would result in a material over or undercollection of Phase 3 Act 129 Compliance costs incurred or expected to be incurred during the current 12-month period ending May 31, the Company may file with the Commission for an interim revision of the ACR 3 to become effective ten (10) days from the date of filing, unless otherwise ordered by the Commission.

At the conclusion of the Phase 2 EE&C Plan on May 31, 2016, collections under the ACR 2 for each customer class will be reconciled to the total cost of the EE&C Plan allowed by the Commission for that customer class. Overcollections or undercollections will be reflected as a separate line item in the E factor calculation and will be refunded or recovered through application of the ACR 3 rate effective June 1, 2016 through May 31, 2017. If any over/under collection balance is expected to remain after March 31, 2017, the collection will be included in the ACR 3 rate going forward.

Minimum bills shall not be reduced by reason of the ACR 3 nor shall charges hereunder be a part of the monthly rate schedule minimum. The ACR 3 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider. Charges under ACR 1, and ACR 2, and ACR 3 will be combined for billing purposes only.

The Company shall file a report of collections under the ACR 3 within thirty (30) days following the conclusion of each compliance year.

~~Application of the ACR 3 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the ACR 3 and the costs included therein.~~

~~(Continued)~~

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~~ACT 129 COMPLIANCE RIDER – PHASE 3 (CONTINUED)~~ **~~(C)~~**

~~ACT 129 COMPLIANCE RIDER – PHASE 3 CHARGE~~

~~Charges under the ACR 3 for the period June 1, 2020 through May 31, 2021, as set forth in the applicable Rate Schedules.~~

~~Customer Class~~	~~Large I&C -~~	~~Small I&C~~	~~Residential~~
~~Rate Schedule / Charge~~	~~LP4, L5S, LP-5, and LPEP~~ ~~$0.505/KW~~ **~~(D)~~**	~~GS-1, GS-3, BL, and GH-2 (R)~~ ~~$0.00131/KWH~~ **~~(D)~~**	~~RS and RTS (R)~~ ~~$0.00129/KWH~~ **~~(D)~~**

~~Small C&I – Street Lights~~										
	~~SA~~		~~SM (R)~~		~~SHS~~		~~SLE~~		~~SE~~	~~TS (R)~~
	~~Nominal Lumens~~	~~Charge~~	~~Nominal Lumens~~	~~$/Lamp~~	~~Nominal Lumens~~	~~$/Lamp~~	~~Nominal Lumens~~	~~$/Fi xture~~	~~$/KWH~~	~~$/W att~~
~~Rate Schedule/ Charge~~	~~HPS 9,500~~	~~0.086 $/Lamp~~	~~3,350~~	~~0.064~~	~~5,800~~	~~0.039~~	~~2,600~~	~~0.017~~	~~0.00131~~	~~0.00096~~
			~~6,650~~	~~0.100~~	~~9,500~~	~~0.056~~	~~3,300~~	~~0.025~~		
			~~10,500~~	~~0.140~~	~~16,000~~	~~0.082~~	~~3,800~~	~~0.025~~		
	~~LED 4,300~~	~~0.020 $/Fixture~~	~~20,000~~	~~0.222~~	~~25,500~~	~~0.148~~	~~4,900~~	~~0.034~~		
			~~34,000~~	~~0.379~~	~~50,000~~	~~0.233~~	~~7,500~~	~~0.043~~		
			~~51,000~~	~~0.524~~			~~15,000~~	~~0.081~~		
							~~20,000~~	~~0.126~~		

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~~**PPL Electric Utilities Corporation**~~

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~~Original Page No. 107.10C~~

~~ACT 129 COMPLIANCE RIDER – PHASE 4~~

~~A Phase 4 Act 129 Compliance Rider (ACR 4) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The ACR 4 will be implemented beginning June 1, 2021.~~

~~The ACR 4 shall be computed separately for each of the following three customer classes:~~

~~(1) Residential: Consisting of Rate Schedules RS and RTS (R),~~
~~(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and~~
~~Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.~~

The ACR 4 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 4 charge shall be included in the distribution charges on a kWh basis of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 4.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.

The ACR 4 for the Residential class and the Small C&I class shall be computed using the following formula:

ACR 4 = [ACc/S - E/S] X 1 / (1-T)

The ACR 3 for the Large C&I class shall be computed using the following formula:

ACR 4 = [ACc/D - E/D] X 1 / (1-T)

~~Where:~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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ACT 129 COMPLIANCE RIDER – PHASE 4 (CONTINUED)

Where:

ACc = An annual budget of all costs required for the Company to implement its Commission- approved Phase 4 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year, which is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year. The annual project program cost is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months in the Company's EE&C Plan for the given application year. All deferred design and development cost, general administrative costs, and applicable statewide evaluator costs will be amortized over a 60 The annual project program cost is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months in the Company's EE&C Plan for the given application year. All deferred design and development cost, general administrative costs, and applicable statewide evaluator costs will be amortized over a 60 -month period.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.

(Continued)

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ACT 129 COMPLIANCE RIDER – PHASE 4 (CONTINUED)

D = For the Large C&I customer class, the total of the monthly billing demands for all customers in the class, projected for the computation year. The peak demand will be based on the customer's peak load contribution to the PJM peak load during the prior PJM Planning Year.

E = Net over or undercollection of the ACR 4 charges as of the end of the 12-month period ending March 31 immediately preceding the next compliance year. Reconciliation of the ACR 4 will be conducted separately for each of the three customer classes based upon the actual expenses incurred and actual revenues received for each customer class. No interest shall be computed monthly on over or undercollections. The reconciliation of ACR 3 revenues and expenses shall be adjusted during the 2022-2023 ACR 4 application year to reflect actual data for the months of April and May 2021, as well as any expenses incurred prior to May 31, 2021, but paid after that date.

S = The Company's total billed KWH sales in each customer class who receive distribution service under this tariff (including distribution losses), projected for the computation year.

T = The total Pennsylvania ~~gross receipts tax~~GRT rate in effect during the billing period, expressed in decimal form.

The ACR 4 shall be filed with the Pennsylvania Public Utility Commission (Commission) by May 1 of each year. The ACR 4 charge shall become effective for distribution service provided to all customers on or after the following June 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's ACR 4, if left unchanged, would result in a material over or undercollection of Phase 4 Act 129 Compliance costs incurred or expected to be incurred during the current 12-month period ending May 31, the Company may file with the Commission for an interim revision of the ACR 4 to become effective ten (10) days from the date of filing, unless otherwise ordered by the Commission.

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ACT 129 COMPLIANCE RIDER – PHASE 4 (CONTINUED)

At the conclusion of the Phase 3 EE&C Plan on May 31, 2021, collections under the ACR 3 for each customer class will be reconciled to the total cost of the EE&C Plan allowed by the Commission for that customer class. Overcollections or undercollections will be reflected as a separate line item in the E factor calculation and will be refunded or recovered through application of the ACR 4 rate effective June 1, 2021 through May 31, 2022. If any over/under collection balance is expected to remain after March 31, 2022, the collection will be included in the ACR 4 rate going forward.

Minimum bills shall not be reduced by reason of the ACR 4 nor shall charges hereunder be a part of the monthly rate schedule minimum. The ACR 4 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider. Charges under ACR 3 and ACR 4 will be combined for billing purposes only.

The Company shall file a report of collections under the ACR 4 within thirty (30) days following the conclusion of each compliance year.

Application of the ACR 4 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the ACR 4 and the costs included therein.

ACT 129 COMPLIANCE RIDER – PHASE ~~(Continued)~~

~~Issued: April 30, 2021~~ ~~Effective: June 1, 2021~~

PPL Electric Utilities Corporation

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~~Original Page No. 26B~~

4 CHARGE

Charges under the ACR 4 for the period June 1, 2025 through May 31, 2026, as set forth in the applicable Rate Schedules.

~~PPL Electric Utilities Corporation~~Customer Class	~~Supplement No. 394 Electric Pa. P.U.C. No. 201 Fourth Revised Page No. 19Z.10I Canceling Third Revised Page No. 19Z.10I~~Large I&C -	Small I&C	Residential
Rate Schedule / Charge	LP4, and LP-5 $1.057 /KW **(I)**	GS-1, GS-3, and BL $0.00166 /KWH **(D)**	RS $0.00220 /KWH **(I)**

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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Effective: December 1, 2025

PPL Electric Utilities Corporation

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ACT 129 COMPLIANCE RIDER – PHASE 4 (CONTINUED) ~~ACT 129 COMPLIANCE RIDER – PHASE 4 CHARGE~~

~~Charges under the ACR 4 for the period June 1, 2025 through May 31, 2026, as set forth in the applicable Rate Schedules.~~

~~Customer Class~~	~~Large I&C -~~		Small C&I& Ligh					
Rate Schedule-/ Charge	LP4, L5S, LP-5, and LPEPSA ~~$1.057 /KW (I)~~		GS-1, GS-3, BL, and GH-2SM (R) ~~$0.00166 /KWH (D)~~		SHS			
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	
	HPS 9,500	0.109 $/Lamp	3,350	0.082	5,800	0.049	2,600	0.021
			6,650	0.127	9,500	0.071	3,300	0.031
			10,500	0.178	16,000	0.104	3,800	0.032
	LED 4,300	0.026 $/Fixture	20,000	0.282	25,500	0.188	4,900	0.043
			34,000	0.481	50,000	0.295	7,500	0.055
			51,000	0.664			15,000	0.103
							20,000	0.159

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~~Small C&I – Street Lights~~										
	~~SA~~		~~SM (R)~~		~~SHS~~		~~SLE~~		~~SE~~	~~TS (R)~~
	~~Nominal Lumens~~	~~Charge~~	~~Nominal Lumens~~	~~$/La mp~~	~~Nominal Lumens~~	~~$/L amp~~	~~Nominal Lumens~~	~~$/Fixture~~	~~$/KWH~~	~~$/W att~~
~~Rate Schedule/ Charge~~	~~HPS 9,500~~	~~0.109 $/Lamp~~	~~3,350~~	~~0.082~~	~~5,800~~	~~0.049~~	~~2,600~~	~~0.021~~	~~0.00166~~	~~0.00121~~
			~~6,650~~	~~0.127~~	~~9,500~~	~~0.071~~	~~3,300~~	~~0.031~~		
			~~10,500~~	~~0.178~~	~~16,000~~	~~0.104~~	~~3,800~~	~~0.032~~		
	~~LED 4,300~~	~~0.026 $/Fixture~~	~~20,000~~	~~0.282~~	~~25,500~~	~~0.188~~	~~4,900~~	~~0.043~~		
			~~34,000~~	~~0.481~~	~~50,000~~	~~0.295~~	~~7,500~~	~~0.055~~		
			~~51,000~~	~~0.664~~			~~15,000~~	~~0.103~~		
							~~20,000~~	~~0.159~~		

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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PPL Electric Utilities Corporation

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~~Issued: April 28, 2025~~ ~~Effective: June 1, 2025~~

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Electric Pa. P.U.C. No. 202
Original Page No. 26C

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Sixth Revised Page No. 19Z.11 Canceling Fourth and Fifth Revised Page No. 19Z.11~~

PPL Electric Utilities Corporation

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MERCHANT FUNCTION CHARGE RIDER ~~(C)~~

The Merchant Function Charge (MFC) Rider, stated as a percentage, shall be applied to the ~~(C)~~ generation supply and transmission services charges billed, under the GSC-1 and TSC, respectively, as set forth in this Tariff, to each residential and small commercial & industrial (Small C&I) customer taking ~~Basic Utility Supply Service (BUSS)~~default service under these Rate Schedules: RS, ~~RTS (R),~~ GS-1, GS-3, BL, SA, SM (R), SHS, SLE, ~~SE, TS (R),~~ and ~~GH-2 (R),~~SE and stand-by service for the foregoing rate schedules. The MFC will be reflected in the Company's Price To Compare.

The MFC, which will not be subject to reconciliation, is designed to make the Company's Price To Compare (PTC) more comparable to electric supply service prices offered by EGSs by reflecting anticipated generation supply-related uncollectible accounts expense in default service rates. In addition, the MFC will be applied to the TSC to reflect the applicable transmission service-related uncollectible accounts expense previously recovered though PPL Electric's distribution rates. The MFC is calculated by multiplying the generation supply charges billed under the GSC-1, and transmission service charges billed under the TSC, to each customer in the applicable class by the following uncollectible accounts expense percentages.

~~Residential Customer Class: 2.31% (C)~~

~~Small C&I~~

~~Customer Class: 0.23% (C)~~

~~To eliminate the potential for a double recovery of generation supply related and transmission service related uncollectible accounts expense, the distribution charges for the applicable Rate Schedules have been reduced by the amount of bundled generation supply related, and transmission service related, uncollectible accounts expense established in the Company's most recent distribution rate case at Docket No. R-2015-2469275.~~

~~The MFC Rider will continue until its terms and conditions are changed in a subsequent distribution rate case.~~

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~~(C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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Residential Customer Class:	1.80%
~~PPL Electric Utilities Corporation~~ ~~Supplement No. 125 Electric Pa. P.U.C. No. 201 Twenty-Third Revised Page No. 10D Canceling Twenty-First and Twenty-Second Revised Page No. 10D~~ Small C&I Customer Class:	0.26%

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~~RULE 6A - STAND-BY SERVICE (C)~~

~~FOR QUALIFYING FACILITIES (CONTINUED)~~

~~E. RATES FOR STAND-BY SERVICE (Continued)~~

~~Transmission Service Charge~~

The ~~Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Tariff Rule.~~

~~Generation Supply Charge (C)~~

~~The Generation Supply Charge – 1 or Generation Supply Charge – 2 included in this Tariff applies to all KWH billed under this rate schedule.~~

~~Riders~~

~~The Riders included in this Tariff apply to this Rate Schedule are listed~~ values provided in the MFC Rider ~~Matrix on Page 14D.~~

~~The State Tax Adjustment Surcharge included in this Tariff shall be applied to the above charges.~~

~~(3) (a) Maintenance Power is billed separately. The billing is based on the KWH registered on the Company's meters. When metered KWH use is not available, the KWH energy billed under the Maintenance Power rates~~ will be ~~calculated by multiplying the KW of Maintenance Power specified under paragraph G by the number of hours of the use of Maintenance Power.~~

~~(b) Maintenance Power will be billed using the following charges:~~

	~~Service at 480 Volts or Less~~	~~Service at 12,470 Volts~~	~~Service at 69,000 Volts or Higher~~
~~*Distribution* Charge~~	~~0.000¢/KWH (D)~~	~~0.000¢/KWH (D)~~	~~0.000¢/KWH~~

~~(C)~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

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~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Tariff Rule.~~

~~Generation Supply Charge~~ ~~(C)~~

~~The Generation Supply Charge - 1 or Generation Supply Charge – 2 included in this Tariff applies to all KWH billed under this rate schedule.~~

~~Riders~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 31, 2012~~ ~~Effective: January 1, 2013~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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Original Page No. 26C

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Sixth Revised Page No. 19Z.12 Canceling Fourth and Fifth Revised Page No. 19Z.12~~

~~SMART METER RIDER – PHASE 1~~ ~~(C)~~

~~A Phase 1 Smart Meter Rider (SMR 1) shall be applied, on a non-bypassable basis, to charges for~~ ~~(C)~~

~~electricity supplied to customers who receive~~ in place until changed in a subsequent distribution ~~service from the Company under this Tariff~~rate case.

~~The SMR 1 shall be computed separately for each of the following three customer classes:~~ ~~(C)~~

~~(1) Residential: Consisting of Rate Schedules RS and RTS (R),~~
~~(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and~~
~~(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.~~

~~The SMR 1, as computed using the formulae described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SMR 1.~~

~~The SMR 1 for the Residential class and the Small C&I class shall be computed using the following formula:~~

~~$SMR\ 1 = [SM_e / S – E_s / S] X 1 / (1-T)$~~

~~The SMR 1 for the Large C&I class shall be computed using the following formula:~~

~~$SMR\ 1 = [SM_e / N – E_s / N] X 1 / (1-T)$~~

~~Where:~~

~~SM_e = An annual budget amount of all costs required for the Company to implement its Commission-approved Smart Meter Plan (SMP) during a compliance year. A compliance year is the 12-month period beginning January 1 of each calendar year and ending December 31 of the same calendar year, except the first compliance year which will also include all smart meter costs incurred prior to January 1, 2011. The annual budget amount is the sum of all direct and indirect capital (e.g., return of and return on applicable smart meter-related investment) and operating (e.g, applicable O&M and taxes) costs, including all deferred design and development costs, and general administrative costs, required to implement the Company's SMP in the compliance year.~~

~~The capital and operating costs of each SMP initiative available to only one customer class will be directly assigned to that customer class. The costs of SMP initiatives which cannot be directly assigned to one customer class will be assigned based on the ratio of number of meters assigned to the classes, divided by the number of meters for the entire system.~~

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~~N = Number of Bills (Customers X 12) per Year~~

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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Original Page No. 27

~~PPL Electric Utilities Corporation~~

~~Supplement No. 189 Electric Pa. P.U.C. No. 201 Second Revised Page No. 19Z.13 Canceling First Revised Page No. 19Z.13~~

~~SMART METER RIDER – PHASE 1 (CONTINUED) (C)~~

~~Es = Net over or undercollection of the SMR 1 charges as of the end of the 12-month period ending June 30 of each year. Reconciliation of the SMR 1 will be conducted separately for each of the three customer classes based upon the annual EE&C and SMP budgets for each customer class. Interest shall be computed monthly at the legal rate of interest of 6% from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.~~

~~S = The Company's total delivered KWH sales to customers in each customer class who receive distribution service under this tariff (including distribution losses), projected for the computation year.~~

~~T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.~~

~~The SMR 1 shall be filed with the Pennsylvania Public Utility Commission (Commission) by August 1 of each year. The SMR 1 charge shall become effective for distribution service provided to all customers on or after the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a customer class's SMR 1, if left unchanged, would result in a material over or undercollection of Smart Meter costs incurred or expected to be incurred during the current 12-month period ending December 31, the Company may file with the Commission for an interim revision of the SMR 1 to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.~~

~~Minimum bills shall not be reduced by reason of the SMR 1, nor shall charges hereunder be a part of the monthly rate schedule minimum. The SMR 1 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider.~~

~~The Company shall file a report of collections under the SMR 1 within thirty (30) days following the conclusion of each computation-year quarter. These reports will be in a form prescribed by the Commission. The third-quarter report shall be accompanied by a preliminary forecast of the SMR 1 for the next computation year.~~

~~Application of the SMR 1 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the SMR 1 and the costs included therein.~~

~~(Continued)~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 189~~
~~Electric Pa. P.U.C. No. 201~~
~~Original Page 19Z.14A~~

SMART METER RIDER - PHASE 2 ~~(C)~~

~~A Phase 2 Smart Meter Rider (SMR 2) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff.~~

~~The SMR 2 shall be computed separately for each of the following three customer classes:~~

~~(1) Residential: Consisting of Rate Schedules RS and RTS (R),~~
~~(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, IS-1 (R), BL, and GH-2 (R), and~~
~~(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.~~

~~The SMR 2, as computed using the formulae described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SMR 2.~~

~~The SMR 2 for the Residential class, the Small C&I class, and the Large C&I class shall be computed using the following formula:~~

~~$SMR\ 2 = ((SM_e - E_s) / N) \times 1 / (1-T)$~~

~~Where:~~

~~SM_e =~~ ~~A quarterly actual amount of all costs required for the Company to implement its Commission approved Smart Meter Plan (SMP) during a compliance period. The initial SMR 2, effective October 1, 2015, shall be calculated to recover costs not previously reflected in PPL Electric's rates or rate base and that have been recorded on the Company's books and records between February 1, 2015 and August 31, 2015. Thereafter, the SMR 2 will be updated on a (C) quarterly basis to reflect costs during the three-month period ending one month prior to the effective date (a compliance period) of each SMR 2 update. The quarterly amount is the sum of all direct and indirect capital (e.g. return of and return on applicable smart meter-related investment) and operating (e.g., applicable O&M and taxes (dependent upon the Company's tax net operating loss carryforward)) costs, including all deferred design and development costs, and general administrative costs, required to implement the Company's SMP in the compliance period. Deferred costs incurred during 2014 and through May 2015 will be recovered over a three-year period.~~

~~The costs of SMP will be allocated to the total number of meters on PPL Electric's system based on the ratio of investment in meters for each rate class.~~

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~~N = Number of Bills (Customers X 3) per Quarter~~

~~(Continued)~~

~~Issued: September 18, 2015~~ ~~Effective: October 1, 2015~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

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~~Original Page No. 27~~

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 380 Electric Pa. P.U.C. No. 201 Ninth Revised Page No. 19Z.14B Canceling Eighth Revised Page No. 19Z.14B~~

~~SMART METER RIDER - PHASE 2 (CONTINUED)~~

~~Es = Net over or undercollection of the SMR 2 charges as of the end of the 12-month period ending December 31 of each year. Reconciliation of the SMR 2 will be conducted separately for each of the three customer classes based upon the annual revenue received compared to the actual SMP costs. Interest shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with Loan Interest and Protection Law (41 P.S. §§ 101, *et. seq.*) from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.~~

~~T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.~~

~~(C)~~

~~The SMR 2 shall be filed with the Pennsylvania Public Utility Commission (Commission) and served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Auditing, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update. The changes in the SMR 2 rate will occur as follows:~~

~~Effective Date of Change~~	~~Date to which SMR 2 - Eligible Costs Reflected~~
~~October 1, 2024~~	~~June 1 – August 31, 2024~~
~~January 1, 2025~~	~~September 1 – November 30, 2024~~
~~April 1, 2025~~	~~December 1, 2024 – February 29, 2025~~
~~July 1, 2025~~	~~March 1 – May 31, 2025~~

~~Minimum bills shall not be reduced by reason of the SMR 2, nor shall charges hereunder be a part of the monthly rate schedule minimum. The SMR 2 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider.~~

~~The Company shall file a report of collections under the SMR 2 within thirty (30) days following the conclusion of each computation-year quarter. These reports will be in a form prescribed by the Commission.~~

~~Application of the SMR 2 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the SMR 2 and the costs included therein.~~

~~(Continued)~~

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~~Issued: September 20, 2024~~ ~~Effective: October 1, 2024~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 399 Electric Pa. P.U.C. No. 201 Thirty-Ninth Revised Page No. 19Z.14C Canceling Thirty-Eighth Revised Page No. 19Z.14C~~

~~SMART METER RIDER - PHASE 2 (CONTINUED)~~

~~SMART METER RIDER - PHASE 2 CHARGES~~

~~Charges under the SMR 2 for the period July 1, 2025 through September 30, 2025, as set forth in the applicable Rate Schedules.~~ **(C)**

~~Customer Class~~	~~Large C&I~~	~~Small C&I~~	~~Residential~~
~~Rate Schedule / Charge~~	~~LP-4, LP-5, LPEP, and L5S~~	~~GS-1, GS-3, BL, and GH-2 (R)~~	~~RS and RTS (R)~~
	~~$63.12/Bill~~ **~~(D)~~**	~~$3.03/Bill~~ **~~(D)~~**	~~$1.50/Bill~~ **~~(D)~~**

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~~**(I)** Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change~~

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 385 Electric Pa. P.U.C. No. 201 Fourteenth Revised Page No. 19Z.15 Canceling Thirteenth Revised Page No. 19Z.15~~

COMPETITIVE ENHANCEMENT RIDER **(C)**

The Competitive Enhancement Rider (CER) charge shall be applied on a dollar per customer basis to each customer who takes distribution service under this Tariff. The CER provides for the recovery of the annual costs associated with the Company's competitive retail electricity market enhancement initiatives and related consumer education programs.

Beginning January 1, 2025 and continuing through December 31, 2025, the CER charge will **(C)** be negative $0.01. For subsequent years, the CER charge shall be filed with the Pennsylvania **(D)** Public Utility Commission (Commission) by December 21 of the previous year. The CER charge shall reflect the Company's estimate of the costs it will incur during the application year associated with its competitive retail electricity market enhancement initiatives and related consumer education programs. The CER charge shall become effective for service rendered on or after the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a CER charge, if left unchanged, would result in a material over or under-collection of all CER costs incurred or expected to be incurred during the current 12-month period, the Company may file with the Commission for an interim revision of the CER charge to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company will file with the Commission by December 21 of each year an annual reconciliation of the actual CER revenue billed and the actual CER costs incurred during the immediately preceding application period, pursuant to 66 Pa. C.S. §1307. The reconciliation shall become effective for service rendered on and after January 1 and shall remain in effect for a period of one year, or until new CER rates are approved by the Commission. Interest on overcollections and undercollections shall be computed monthly at the appropriate rate, as provided for in Section 1308(d) of the Public Utility Code, from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

Application of the CER shall be subject to review and audit by the Commission at intervals that it shall determine. The Commission shall review the level of charges produced by the CER charge and the costs included therein.

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

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Original Page No. 27

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 17, 2024~~ ~~Effective: January 1, 2025~~

PPL Electric Utilities Corporation

Electric Pa. P.U.C. No. 202
~~Original Page No. 27~~

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 398 Electric Pa. P.U.C. No. 201 Fifty-Second Revised Page No. 19Z.16 Canceling Fifty-First Revised Page No. 19Z.16~~

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC)

In addition to the net charges provided for in this Tariff, a charge of ~~7.50~~0.00% will apply consistent with the Commission Order dated May 23, 2013, at Docket No. P-2012-2325034, approving the DSIC ~~and the Commission Order dated February 28, 2025, at Docket No. P- 20243048732, increasing the cap on the DSIC to 7.5% of billed distribution revenues until the effective date of rates established in the Company's next base rate case or until the end of the Company's 2023-2027 LTIIP, whichever occurs first. This charge will be effective during the period July 1, **(C)** 2025 through September 30, 2025.~~. This charge will be effective upon the effective date of new rates established at Docket No. R-2025-3057164.

GENERAL DESCRIPTION

A. Purpose: To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide PPL Electric with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

B. Eligible Property: The DSIC-eligible property will consist of the following:

- Poles and towers (Account 364);
- Overhead conductors (Account 365) and underground conduit and conductors (Accounts 366 and 367);
- Line transformers (account 368) and substation equipment (Account 362);
- Any fixture or device related to eligible property listed above, including insulators, circuit breakers, fuses, reclosers, grounding wires, crossarms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

C. Effective Date: The DSIC will become effective for bills rendered on and after July 1, 2013.

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~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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Electric Pa. P.U.C. No. 202
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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 214 Electric Pa. P.U.C. No. 201 Fourth Revised Page No. 19Z.17 Canceling Third Revised Page No. 19Z.17~~

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (~~DSIC) (Continued)~~ CONTINUED)

COMPUTATION OF THE DSIC

A. ~~Calculation: The initial DSIC, effective July 1, 2013, shall be calculated to recover the fixed costs of eligible plant additions that have not previously been reflected in PPL Electric's rates or rate base and will have been placed in service between March 1 through May 31, 2013. Thereafter, the~~Calculation: The DSIC will be updated on a quarterly basis to reflect eligible plant additions placed in service during the three-month periods ending one month prior to the effective date of each DSIC update. Thus, changes in the DSIC rate will occur as follows:

~~(C)~~

Effective Date of Change	Date to which DSIC-Eligible Plant Additions Reflected
April 1st	December 1st – February 28th
July 1st	March 1st – May 31st
October 1st	June 1st – August 31st
January 1st	September 1st – November 30th

~~B.~~

B. Determination of Fixed Costs: The fixed costs of eligible distribution system improvements projects will consist of depreciation and pre-tax return, calculated as follows:

1. Depreciation: The depreciation expense shall be calculated by applying the annual accrual rates employed in PPL Electric's most recent base rate case for the plant accounts in which each retirement unit of DSIC-eligible property is recorded to the original cost of DSIC-eligible property.

2. Pre-tax return: The pre-tax return shall be calculated using the statutory state and federal income tax rates, PPL Electric's actual capital structure and actual cost rates for long-term debt and preferred stock as of the last day for the three-month period ending one month prior to the effective date of the DSIC and subsequent updates. The cost of equity will be the equity return rate approved in PPL Electric's last fully litigated base rate proceeding for which a final order was entered not more than two years prior to the effective date of the DSIC. If more than two years shall have elapsed between the entry of such a final order and the effective date of the DSIC, then the equity return rate used in the calculation will be the equity return rate calculated by the Commission in the most recent Quarterly Report on the Earnings of Jurisdictional Utilities released by the Commission.

~~C.~~

C. Application of DSIC: The DSIC will be expressed as a percentage carried to two decimal places and will be applied to the total amount billed to each customer for distribution service under PPL Electric's otherwise applicable rates and charges, excluding amounts billed for the State Tax Adjustment Surcharge (STAS). To calculate the DSIC, one-fourth of the annual fixed costs associated with all property eligible for cost recovery under the DSIC will be divided by PPL Electric's projected revenue for distribution service (including all applicable clauses and riders) for the quarterly period during which the charge will be collected, exclusive of the STAS.

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~~(Continued)~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 352 Electric Pa. P.U.C. No. 201 Third Revised Page No. 19Z.18 Canceling Second Page No. 19Z.18~~

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DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC) (~~Continued~~CONTINUED)

COMPUTATION OF THE DSIC (Continued)
~~COMPUTATION OF THE DSIC (Continued)~~

~~D.~~

D. Formula: The formula for calculation of the DSIC is as follows: ~~(C)~~

$$DSIC = \frac{((DSI \times PTRR) + STFT + Dep + e) \times \frac{1}{(1-T)}}{PQR}$$

Where:

~~$$DSIC = \frac{((DSI \times PTRR) + STFT + Dep + e) * \frac{1}{(1-T)}}{PQR}$$~~

~~PTRR = Where:~~

~~STFT = DSI = Original cost of eligible distribution system improvement projects net of accrued depreciation and associated accumulated deferred income taxes pertaining to property-related book/tax depreciation timing differences resulting from the use of accelerated depreciation per Internal Revenue Code, 26 U.S. Code § 168.~~

~~Dep =~~

~~e =~~

~~PQR = Pre-tax return rate applicable to DSIC-eligible property.~~

~~(State Tax Flow Through) Pre-tax flow through calculated on book tax timing differences between accelerated tax depreciation and book depreciation net of federal tax.~~

~~T = Depreciation expense related to DSIC-eligible property.~~

~~Amount calculated (+/-) under the annual reconciliation feature or Commission audit, as described below.~~

~~Projected quarterly revenues for distribution service (including all applicable clauses and riders) from appliable customers. The quarterly revenues will be determined on the basis of the summation of projected revenues for the applicable three-month period.~~

~~Pennsylvania gross receipts tax rate in effect during the billing month, expressed in decimal form.~~

DSI = Original cost of eligible distribution system improvement projects net of accrued depreciation and associated accumulated deferred income taxes pertaining to property-related book/tax depreciation timing differences from the use of accelerated depreciation per

Internal Revenue Code, 26 U.S. Code § 168.

PTRR = Pre-tax return rate applicable to DSIC-eligible property.

STFT = (State Tax Flow Through) Pre-tax flow through calculated on book-tax timing differences between accelerated tax depreciation and book depreciation net of federal tax.

Dep = Depreciation expense related to DSIC-eligible property.

e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit, as described below.

PQR = Projected quarterly revenues for distribution service (including all applicable clauses and riders) from appliable customers. The quarterly revenues will be determined on the basis of the summation of projected revenues for the applicable three-month period.

T = Pennsylvania gross receipts tax rate in effect during the billing month, expressed in decimal form.

Minimum bills shall not be reduced by reason of the DSIC, nor shall charges hereunder be a part of the monthly rate schedule minimum. The DSIC shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under the DSIC.

~~QUARTERLY UPDATES~~

~~Supporting data for each quarterly update will be filed with the Commission and served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update.~~

~~(Continued)~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 390 Electric Pa. P.U.C. No. 201 Fifth Revised Page No. 19Z.19 Canceling Fourth Revised Page No. 19Z.19~~

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DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC) (~~Continued)~~ CONTINUED)

CUSTOMER SAFEGUARDS

A. Cap: ~~Consistent with the Commission Order dated February 28, 2025, at Docket No. (C) P-2024-3048732, the~~The DSIC is capped at ~~7.50~~5.00% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis ~~until the effective date of rates established in the Company's next base rate case or until the end of the Company's 2023-2027 LTIIP, whichever occurs first~~.

~~A.~~ Audit/Reconciliation: The DSIC is subject to audit at intervals determined by the Commission. Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1350, et seq., shall be credited to customer accounts. The DSIC is subject to annual reconciliation based on a reconciliation period consisting of the twelve months ending December 31 of each year or PPL Electric may elect to subject the DSIC to quarterly reconciliation but only upon

B. request and approval by the Commission. The revenue received under the DSIC for the reconciliation period will be compared to PPL Electric's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one-year period commencing on April 1 of each year, or in the next quarter if permitted by the Commission. If DSIC revenues exceed DSIC-eligible costs, such over-collections will be refunded with interest. Interest on over-collections and credits will be calculated at the residential mortgage lending specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) and will be refunded in the same manner as an over-collection. PPL Electric is not permitted to accrue interest on under collections.

C. New Base Rates: The DSIC will be reset at zero upon application of new base rates to customer billings that provide for prospective recovery of the annual costs that had previously been recovered under the DSIC. Thereafter, only the fixed costs of new eligible plant additions that have not previously been reflected in PPL Electric's rates or rate base will be reflected in the quarterly updates of the DSIC.

D. Customer Notice: Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert also shall be included with the first billing.

E. Customer classes: Effective July 1, 2013, the DSIC shall be applied equally to all customer classes except Rate Schedule LP-5, consistent with the Commission Order entered April 9, 2015 at Docket No. P-2012-2325034. ~~Effective January 1, 2016, the DSIC shall be applied equally to all customer classes except Rate Schedules LP-5 and LPEP.~~

~~E.~~F. Earning Reports: The DSIC also will be reset at zero if, in any quarter, data filed with the Commission in PPL Electric's then most recent Annual or Quarterly Earnings reports (Schedule D-2) show that PPL Electric would earn a rate of return that would exceed

the allowable rate of return used to calculate its fixed costs under the DSIC as described in the pre-tax return section. PPL Electric shall file a tariff supplement implementing the reset to zero due to overearning on one-days' notice and such supplement shall be filed simultaneously with the filing of the most recent Annual or Quarterly Earnings reports indicating that PPL Electric has earned a rate of return that would exceed the allowable rate of return used to calculate its fixed costs.

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~~Original Page No. 197-19A~~

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DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC) (~~Continued) CUSTOMER SAFEGUARDS (Continued~~CONTINUED)

~~G.~~

Residual E-Factor Recovery Upon Reset to Zero: PPL Electric shall file with the ~~(C)~~

~~F.~~G. Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. PPL Electric can recoup or refund the residual over/under collection balance when the DSIC rate is reset to zero. PPL Electric shall refund any overcollection to customers and is entitled to recover any undercollections as set forth in Customer Safeguard Section B. The tariff supplement shall be submitted in accordance with the Quarterly Updates section of this tariff.

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~~**PPL Electric Utilities Corporation**~~

~~**Supplement No. 175 Electric Pa. P.U.C. No. 201 Fourth Revised Page No. 19Z.20 Canceling Third Revised Page No. 19Z.20**~~

STORM DAMAGE EXPENSE RIDER

PURPOSE

The Storm Damage Expense Rider (SDER) shall be applied to bills of all ~~retail~~ customers of the Company. The SDER provides for recovery of qualified storm damage expenses incurred by the Company from storms reportable to the Pennsylvania Public Utility Commission (Commission) that are not otherwise currently recovered through its base rates.

STORM DAMAGE EXPENSES

Storm damages for purposes of this SDER are those resulting from direct physical loss or damage to property from wind, tornado, hurricane, tropical storm, tropical depression, rain, snow, hail, sleet, ice, lightning, flood, fire resulting from any of these perils, and similar causes. Storm damage expenses consist of those expenses incurred to remediate storm damage to the Company's distribution system, including, but not limited to, overtime and premium wages of the Company's employees, costs of outside service providers and mutual aid utilities employed by the Company during storm restoration efforts, materials and ~~s upplies~~supplies used to repair or replace damaged property, overhead charges associated with storm damage expenses, including wages and benefits, transportation, purchasing and stores charges, expediting expenses for the reasonable and extra costs to make temporary repairs and to expedite the permanent repair or replacement of damaged property, and expenses of providing services to customers whose electric service has been interrupted by any of the perils listed above. ~~S traight~~Straight-time wages and benefits and expenses reimbursed by others will be excluded from the SDER, and capitalized costs of repairing or replacing facilities damaged by the perils listed above, will be excluded from the SDER.

FACTOR DEFINITION

Net storm damage expenses to be recovered in the SDER shall be equal to:

SDER = (C – R) + E,

Where C equals the Cost factor, R equals the Base Rate factor and E equals the Experience factor.

The C Factor = For purposes of calculating SDER charges, storms will be categorized as reportable or non-reportable storms. Reportable storms are those that cause unscheduled service interruptions in a single event to 2,500 or more customers for 6 or more consecutive hours; non-reportable storms are all other storms. See 52 Pa. Code § 67.1(b). ~~Storm damage expenses from non-reportable storms will be recovered through base rates and not through the SDER.~~

~~(Continued)~~

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~~Supplement No. 216 Electric Pa. P.U.C. No. 201 Fifth Revised Page No. 19Z.21 Canceling Fourth Revised Page No. 19Z.21~~

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STORM DAMAGE EXPENSE RIDER (~~Continued)~~ CONTINUED)

FACTOR DEFINITION (~~Continued~~CONTINUED)

In order to calculate the C factor for each application year ~~starting with 2015~~, the Company will include in the SDER all qualifying storm damage expenses caused by reportable storms and non-reportable storms incurred during the 12-month period

ending two months prior to the application year, except that all qualifying ~~(C)~~ expenses caused by major storm events, defined as an interruption of electric service resulting from conditions beyond the control of the Company which affects at least 10% of the Company's customers during the course of the event for a duration of 5 minutes each or greater (see 52 Pa. Code §57.192), will be recovered over three years and reflected in SDER rates commencing in the application year after the storm occurred.

~~Qualifying expenses from major storm events occurring during 2012 that were the subject of deferral petitions which subsequently were approved by the Commission shall be recovered over three application years commencing in 2015.~~

The C factor will include interest for major storm events that are subject to amortization, as provided above. Such interest shall be computed monthly at the average rate of interest specified for residential mortgage lending by the Secretary of Banking in accordance with the Act of January 30, 1974 (P.L. 13, No. 6 referred to as the Loan Interest and Protection law, 41 P.S. §§ 101 et seq.), from the month the amortization begins to the effective month that the full amount of the amortization is recovered.

The R Factor = The R factor is the amount of applicable storm damage expense reflected in the Company's base rates. The R factor for ~~2014~~July 1, 2026 and thereafter, unless modified by the Commission in a subsequent base rate case, shall equal $~~14,700~~42,500,000, consisting of: (1) $32,000,000, which for purposes of this SDER constitutes the amount of expense from reportable storms currently recovered through base rates, excluding previously approved amortization allowances for expenses for extraordinary storms ~~that currently are reflected in the Company's base rates~~, defined by the Uniform System of Accounts General Instruction 7 as an item that exceeds five percent (5%) of a utility's annual net income, that currently are reflected in the Company's base rates; and (2) $10,500,000, which for purposes of this SDER constitutes the amount of expense from non-reportable storms currently recovered through base rates. The Company will consider storm damage expenses exceeding 5% of its annual distribution net income as extraordinary for SDER recovery purposes.

~~(Continued)~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Sixth Revised Page No. 19Z.22 Canceling Fourth and Fifth Revised Page No. 19Z.22~~

~~**STORM DAMAGE EXPENSE RIDER (Continued)** (C)~~

~~**FACTOR DEFINITION (Continued)**~~

The E Factor = The E factor is the amount of any under or over collections during the year prior to the application year resulting from differences between actual and projected billing units. Interest shall be computed monthly at the average rate of interest specified for residential mortgage lending by the Secretary of Banking in accordance with the Act of January 30, 1974 (P.L. 13, No. 6 referred to as the Loan Interest and Protection law, 41 P.S, §§ 101 et seq.), from the month the over or under collection occurs to the effective month that the over or under collection is recouped or refunded.

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STORM DAMAGE EXPENSE RIDER (CONTINUED)

PRICING PROVISION
~~PRICING PROVISION~~

The SDER shall be computed separately for each of the following four customer classes: ~~(C)~~

(1) Residential: Consisting of Rate ~~Schedules~~Schedule RS ~~and RTS (R),~~
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, ~~SE, TS (R),~~ and ~~GH-2 (R),~~SE,
(3) Large Commercial and Industrial - Primary (Large C&I - Primary): Consisting of Rate Schedule LP-4, and
(4) Large Commercial and Industrial – Transmission (Large C&I – Transmission): Consisting of Rate Schedule~~s~~ LP-5~~, LPEP, and L5S~~.

Net storm damage expenses to be recovered in each application year (C-R+E) will be allocated among these four customer classes using the method in the cost allocation study approved by the Commission in the Company's most recent base rate proceeding.

~~Per the Company's most recent approved distribution base rate case at Docket No. R-2015-2469275, the~~ ~~(C)~~
The following Allocation Schedule percentages apply for the following four customer classes.

~~Customer Class~~	~~Residential~~	~~Small C&I~~	~~Large Primary C&I~~	~~Large Transmission~~
~~Allocation Schedule~~	~~70.15% (I)~~	~~24.53% (D)~~	~~4.82% (I)~~	~~0.50% (I)~~

Customer Class	Residential	Small C&I	Large Primary C&I	Large Transmission C&I
Allocation Schedule	72.60% (I)	22.90% (D)	4.35% (D)	0.14% (D)

The SDER, as computed using the formula described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SDER.

~~Net storm damage expenses to be recovered in each application year (C-R+E) will be allocated among these four customer classes using the method in the cost allocation study approved by the Commission in the Company's most recent base rate proceeding.~~

~~(Continued)~~

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~~**STORM DAMAGE EXPENSE RIDER (Continued) (C)**~~

~~PRICING~~ ~~**PROVISION (Continued)**~~

The SDER for the Residential class shall be computed using the following formula:

SDER = [RASDE / D] X 1 / (1-T)

The SDER for the Small C&I class shall be computed using the following formula:

SDER = [SASDE / D] X 1 / (1-T)

The SDER for the Large C&I - Primary class shall be computed using the following formula:

SDER = [LASDEP / N] X 1 / (1-T)

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STORM DAMAGE EXPENSE RIDER (CONTINUED)

The SDER for the Large C&I – Transmission class shall be computed using the following formula:

SDER = [LASDET / N] X 1 / (1-T)
~~Where:~~

Where:

RASDE = Net storm damage expenses allocated to Residential customers

SASDE = Net storm damage expenses allocated to Small C&I customers

LASDEP = Net storm damage expenses allocated to Large C&I - Primary customers

LASDET = Net storm damage expenses allocated to Large C&I – Transmission customers.

D = The Company's total billed kWh sales in each customer class that receives distribution service under this Tariff (including distribution losses), projected for the computation year.

N ~~=~~ = Number of Customers per Year ~~(C)~~

T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.

~~(Continued)~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 216 Electric Pa. P.U.C. No. 201 Fifth Revised Page No. 19Z.24 Canceling Fourth Revised Page No. 19Z.24~~

~~**STORM DAMAGE EXPENSE RIDER (Continued)**~~

RECOVERY PERIOD

~~**For 2015 and subsequent years, the**~~

The SDER charges together with supporting data will be filed with the Commission no later than December 1 of the preceding year. ~~**The SDER**~~The SDER charges shall become effective for service rendered on and after the following January 1.

~~**charges shall become effective for service rendered on and after the following January 1.**~~

Upon a determination that an SDER charge, if left unchanged, would result in a material over or under-collection of all SDER expenses incurred or expected to be incurred during the current 12-month application period, the Company may file with the Commission a request for an interim revision of the SDER to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

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STORM DAMAGE EXPENSE RIDER (CONTINUED)

ACCOUNTING

~~**Beginning on December 1, 2013, the**~~

The Company will record any qualifying storm damage expenses from reportable storms and non-reportable storms in excess of the $~~**14,700**~~42,500,000 included in base rates, to a regulatory asset for inclusion in the SDER. ~~**If**~~If the amount of storm damage expense incurred is less than the $~~**14,700**~~42,500,000 included in base rates, the Company will record a regulatory liability for inclusion in the SDER.

CUSTOMER SAFEGUARDS

Cap: Total annual revenues collected under the SDER will be capped at an amount not to exceed 3% of the total intrastate operating revenues billed to customers, exclusive of amounts recovered under the State Tax Adjustment Surcharge. If storm damage expense for recovery exceeds 3%, the excess expenses will be deferred and available for recovery in the Company's next base rate case under Section 1308.

Audit/Reconciliation: The SDER is subject to audit at intervals determined by the Commission. Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1307, *et seq.*, shall be credited to customer accounts. The SDER is subject to annual reconciliation based on a reconciliation period ending October 31 of each year. The revenue received under the SDER for the reconciliation ~~**(C)**~~ period will be compared to PPL Electric's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one-year period.

STORM DAMAGE EXPENSE RIDER CHARGE

~~**(Continued)**~~

Effective July 1, 2026, the SDER charges will be applied as set forth in the applicable Rate Schedules, unless otherwise ordered by the Commission.

~~PPL Electric Utilities Corporation~~ Customer Class	~~Supplement No. 384 Electric Pa. P.U.C. No. 201 Fifteenth Revised Page No. 19Z.25 Canceling Fourteenth Revised Page No. 19Z.25~~ Large C&I - Transmission	Large C&I - Primary	Small C&I	Residential
Rate Schedule / Charge	LP-5	LP-4	GS-1, GS-3, and BL	RS
	$0.00/Bill	$0.00/Bill	$0.00/KWH	$0.00 KWH

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STORM DAMAGE EXPENSE RIDER (~~Continued)~~ ~~(C~~CONTINUED)

Small C&I – Street Lights

Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture	$/KWH	$/Watt
	HPS 9,500	0.000 $/Lamp	3,350	0.000	5,800	0.000	2,600	0.000	0.00000	0.00000
			6,650	0.000	9,500	0.000	3,300	0.000		
			10,500	0.000	16,000	0.000	3,800	0.000		
	LED 4,300	0.000 $/Fixture	20,000	0.000	25,500	0.000	4,900	0.000		
			34,000	0.000	50,000	0.000	7,500	0.000		
			51,000	0.000			15,000	0.000		
							20,000	0.000		

RESIDENTIAL ELECTRIC VEHICLE (EV) TIME OF USE (TOU) CHARGING REBATE PROGRAM

A. PROGRAM DESCRIPTION AND ELIGIBILITY

The Residential EV TOU Charging Rebate Program is available to residential customers with Level 2 EV chargers, subject to a cap of 2,000 customers. A customer can enroll in this program through the Company's website. The program's purpose is to incent participating customers to charge their EVs using their Level 2 chargers during the off-peak hours established for this program by providing a flat rebate to each participating customer who conducts at least 80% of their EV charging using their Level 2 charger during off-peak hours. To be eligible for this program, the customer's EV charging equipment must be on the list of compatible equipment certified by the Company.

B. ON-PEAK AND OFF-PEAK HOURS

For purposes of this program, the On-Peak Hours are 4:00 PM to 7:00 PM in the summer months of June, July, and August and 6:00 AM to 9:00 AM and 6:00 PM to 8:00 PM in the winter months of December, January, and February.

C. REBATE AMOUNT

A participating customer who conducts at least 80% of their EV charging using their Level 2 charger during off-peak hours during the applicable billing period will receive a flat rebate of $10.00.

D. DATA COLLECTION

Customers participating in the program must agree that the Company can conduct EV charging session validation and data collection for their EV charger via approved telematics or EV supply equipment. Data collected by the Company can be used for internal planning and operational purposes.

E. MARKETING

The Company may conduct targeted marketing to customers in areas where EV growth is forecasted to start causing system constraints in the next 5-7 years.

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~~STORM DAMAGE EXPENSE RIDER CHARGE~~

~~Beginning January 1, 2025 and continuing through the period December 31, 2025, the SDER charges will be applied as set forth in the applicable Rate Schedules, unless otherwise ordered by the Pennsylvania Public Utility Commission (Commission).~~ **(C)**

~~Customer Class~~	~~Large C&I – Transmission~~	~~Large C&I – Primary~~	~~Small C&I~~	~~Residential~~
~~Rate Schedule / Charge~~	~~L5S, LP-5, and LPEP~~	~~LP-4~~	~~GS-1, GS-3, BL, and GH-2 (R)~~	~~RS and RTS (R)~~
	~~$101.50/Bill~~ **~~(I)~~**	~~$123.10/Bill~~ **~~(I)~~**	~~$0.00092/KWH~~ **~~(I)~~**	~~$0.00184/KWH~~ **~~(I)~~**

~~Small C&I – Street Lights~~										
~~Rate Schedule/ Charge~~	~~SA~~		~~SM (R)~~		~~SHS~~		~~SLE~~		~~SE~~	~~TS (R)~~
	~~Nominal Lumens~~	~~Charge~~	~~Nominal Lumens~~	~~$/ Lamp~~	~~Nominal Lumens~~	~~$/ Lamp~~	~~Nominal Lumens~~	~~$/Fi xture~~	~~$/K WH~~	~~$/W att~~
	~~HPS 9,500~~	~~0.060 $/Lamp~~	~~3,350~~	~~0.045~~	~~5,800~~	~~0.027~~	~~2,600~~	~~0.012~~	~~0.00092~~	~~0.00067~~
			~~6,650~~	~~0.071~~	~~9,500~~	~~0.039~~	~~3,300~~	~~0.017~~		
			~~10,500~~	~~0.099~~	~~16,000~~	~~0.058~~	~~3,800~~	~~0.017~~		
	~~LED 4,300~~	~~0.014 $/Fixture~~	~~20,000~~	~~0.156~~	~~25,500~~	~~0.104~~	~~4,900~~	~~0.024~~		
			~~34,000~~	~~0.266~~	~~50,000~~	~~0.164~~	~~7,500~~	~~0.030~~		
			~~51,000~~	~~0.368~~			~~15,000~~	~~0.057~~		
							~~20,000~~	~~0.088~~		

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 383 Electric Pa. P.U.C. No. 201 Seventh Revised Page No. 19Z.26 Cancelling Sixth Revised Page No. 19Z.26~~

TCJA TEMPORARY SURCHARGE ~~(C)~~

~~To implement the effects of the Tax Cuts and Jobs Act (TCJA), on March 15, 2018 the Pennsylvania Public Utility Commission (Commission) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the utility to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently on May 17, 2018, and June 14, 2018, the Commission entered an Order superseding the March 15, 2018 Temporary Rates Order directing the utility to establish temporary rates as follows:~~

~~A negative surcharge of 8.00% will apply as a credit for intrastate service to all customer bills rendered on and after January 1, 2025. This negative surcharge will be distributed equally among the utility's various customer classes, exclusive of STAS and automatic adjustment clause revenues.~~ ~~(D)~~ ~~(C)~~

~~This negative surcharge will be reconciled at the end of each calendar year and will remain in place until the utility files and the Commission approves new base rates for the utility pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes. After the initial filing on June 15, 2018, the TCJA Temporary Surcharge shall be filed with the Commission by December 1 of each year that it is in place.~~

~~Interest on over or under collections shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) from the month that the over or under collection occurs to the mid-point of the recovery period.~~

~~Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Temporary Surcharge.~~

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~~**(I)** Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change~~

~~Issued: November 26, 2024~~ ~~Effective: January 1, 2025~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025 ~~Effective: December 1, 2025~~

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Original Page No. 30

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 399 Electric Pa. P.U.C. No. 201 One-Hundred-Thirtieth Revised Page No. 20 Canceling One-Hundred-Twenty-Ninth Revised Page No. 20~~

RATE SCHEDULE RS

(~~C)~~

RESIDENTIAL SERVICE

APPLICATION RATE SCHEDULE RS

This Rate Schedule is for single phase residential service in accordance with the ~~APPLICATION PROVISIONS~~provisions hereof. The Multiple Dwelling Unit Application is restricted to eight or ~~less~~fewer dwelling units for applications after August 26, 1976, and further to buildings converted to multiple dwelling units for applications after June 28, 1980. ~~Separate Water Heating Service is available only to service locations served under this application on and continuously after April 26, 1985.~~

NET MONTHLY RATE

Distribution Charge
Effective: ~~July~~October 1, ~~2025~~ (~~C)~~2024 ~~$15.58~~

$17.00 per month (Customer Charge~~, includes SMR2 and CER~~) plus (~~D)~~

~~5.049~~6.296 cents per KWH (Includes ACR 4, USR, and SDER)

~~Transmission Service Charge~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and ~~kWh~~KWH billed under this Rate Schedule.

Generation Supply Charge -1

~~Generation Supply Charge -1~~

The Generation Supply Charge -1 included in this tariff applies to all KWH billed under this rate Schedule.

MINIMUM CHARGE

The Minimum Distribution Charge is the Customer Charge.

~~BUDGET BILLING~~

~~Budget Billing is available at the option of the customer for charges under this Rate Schedule.~~

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

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MULTIPLE DWELLING UNIT APPLICATION

When multiple dwelling units are supplied through one meter, the per day charge and the KWH block charges of the Distribution Charge rate, plus for customers who receive ~~Basic Utility Supply~~Default Service from the Company, Generation Supply Charge-1 rates are multiplied by the number of dwelling units in the determination of the net monthly bill under this Rate Schedule. Demand billing does not apply under this provision.

~~(Continued)~~

~~**(I)** Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change~~

~~Issued: June 20, 2025~~ ~~Effective: July 1, 2025~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025 ~~Effective: December 1, 2025~~

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Electric Pa. P.U.C. No. 202
Original Page No. 31

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Second Revised Page No. 20A Canceling Twentieth and Twenty-First Revised Page No. 20A~~

~~**RATE SCHEDULE RS (CONTINUED)** (C)~~

~~**SEPARATE WATER HEATING SERVICE**~~

~~When water heating use is supplied exclusively through a separate meter and is equipped with automatic timing controls, water heating service is billed separately at the Customer Charge and the KWH block charges of the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 applies. The Monthly Minimum Bill applies to this service. No new applications will be accepted after January 1, 2000.~~

~~The customer provides the separate meter base and service entrance at the same point of delivery and at the same voltage as the general use service. The customer also provides and installs any control device specified by the Company to automatically control the water heater operation. Supplemental use of renewable energy sources such as wood, solar, wind and water is permitted.~~

RIDERS

The Riders included in that Tariff apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

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RATE SCHEDULE RS (CONTINUED)

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

~~C)~~

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. After the due date, the Company may initiate collection procedures and a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

~~Issued: September 30, 2025~~ ~~Effective: December 1, 2025~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-First Revised Page No. 20B Canceling Nineteenth and Twentieth Revised Page No. 20B~~

~~**RATE SCHEDULE RS (CONTINUED) (C)**~~

APPLICATION PROVISIONS

For the purposes of the application of this Rate Schedule, a dwelling is defined as a living space consisting of at least permanent provisions for shelter, dining, sleeping, and cooking, with provisions for permanent electric, water, and sanitation services.

~~(1)~~

(1) This Rate Schedule is for single phase electric service for:

(a) A single-family dwelling and detached buildings when the detached buildings are served at the customer's expense through the same meter as the single family dwelling.

(b) A separate dwelling unit in an apartment house.

(c) A single farm dwelling and general farm uses when general farm uses are served at the customer's expense through the same meter as the single farm dwelling.

(d) A building previously wired for single meter service which is converted to not more than 8 separate dwelling units served through one meter.

~~(2)~~

(2) This Rate Schedule does not apply to: ~~(C)~~

(a) Residential service that includes more than 2,000 watts of connected load attributable to commercial or professional use exclusive of space heating and air conditioning in common with the residence.

(b) Residential service combined with any commercial or professional use outside the residence or in a section of a multi-use building that is separate from the dwelling unit.

(c) Service which includes common use in excess of 5,500 watts of connected load for halls, basement, or other portions of an apartment building.

(d) Single meter service to multiple dwelling units in buildings constructed after June 28, 1980.

(e) Establishments recognized by name, notice or advertisement, such as hotels, clubs, fraternities, sororities, boarding houses, institutions, orphanages, rest homes, tourist homes and rooming houses with more than 3 rooms available for such use and rectories and convents with accommodations for more than 5 adults.

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RATE SCHEDULE RS (CONTINUED)

(f) Residential service locations connected on or after September 28, 1995, which include more than 2,000 watts of general farm load.

(g) Residential service locations with an installed generating system that has a nameplate capacity greater than 50 kilowatts.

(h) Campers, Recreational Vehicles (RV), and construction trailers that are mobile in nature and are not permitted dwellings.

(3) ~~(3)~~ Where any use of service at a residence or on a farm is not eligible for the application of this Rate Schedule, customer has the option to provide separate circuits so that the portion that is applicable can be metered and billed separately hereunder and the remaining portion can be billed under the applicable general service rate schedule. When separate circuits are not provided, the entire service is billed under the applicable general service rate schedule.

~~(C) Indicates Change (I) Indicates Increase (D) Indicates Decrease~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 399 Electric Pa. P.U.C. No. 201 One-Hundred-Thirty-First Revised Page No. 21 Canceling One-Hundred-Thirtieth Revised Page No. 21~~

~~RATE SCHEDULE RTS (R)~~ ~~**(C)**~~

~~RESIDENTIAL SERVICE - THERMAL STORAGE~~

~~Applications for service under this Rate Schedule for new service locations will be accepted only until December 31, 1995. Service will be provided to existing service locations supplied~~

Electric water heaters served hereunder ~~through the life of the existing thermal storage units.~~

~~APPLICATION RATE SCHEDULE RTS (R)~~

~~This Rate Schedule is for single phase residential service in accordance~~must be equipped with ~~load management capabilities in accordance with the APPLICATION PROVISIONS hereof.~~

~~NET MONTHLY RATE~~

~~Distribution Charge~~
~~Effective: July 1, 2025~~ ~~**(C)**~~

~~$19.55 per month (Customer Charge, includes SMR 2 and CER) plus~~ ~~**(D)**~~

~~3.882 cents per KWH (Includes ACR 4, USR, and SDER)~~

~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.~~

~~Generation Supply Charge -1~~

~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

~~MINIMUM CHARGE~~

~~The Minimum Distribution Charge is Customer Charge.~~

~~(Continued)~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

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Electric Pa. P.U.C. No. 202
Original Page No. 31A

~~**(I)** Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change~~

~~Issued: June 20, 2025~~ ~~Effective: July 1, 2025~~

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RATE SCHEDULE RTS (R) (CONTINUED) (C)

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

thermostaticallyPAYMENT (C)

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. After the due date, the Company may initiate collection procedures and a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

APPLICATION PROVISIONS

1. This Rate Schedule is applicable to service which would otherwise qualify under Rate Schedule RS except for the following:

(a) Service to two or more separate dwelling units supplied through a single meter.

(b) Seasonal service and seasonal use customers.

(c) Service with separate meter controlled water heater service.

(d) Residential service with general farm use which includes more than 2,000 watts.

2. Any changes in service entrance equipment to accommodate metering under this Rate Schedule are made by the customer at his own expense.

3. Load management capability is the positive automatic control of the operation of any thermal storage system for spacenoninductive heating which is acceptable to the Company as being effective in limiting on-peak use of electric service. The Company reserves the right to inspect such systems at reasonable times and may discontinue billing under this Rate Schedule whenever, in the Company's sole judgment, the system no longer qualifies.

4. The maximum electric thermal unit that may beelements so connected under this Rate Schedule is 75 KW. Heating elements must be switched in stages not in excess of 7.5 KW per stage.

(4) 5.that not more than 5500 watts can be operated at one time. The Company reserves the right to install necessary devices to control the operation of the electric components of the thermal storage systemwater heaters at its option.

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~~6. Customers who elect to take service under this Rate Schedule agree to allow the Company to install load survey meters.~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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Original Page No. 31B

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Eighth Revised Page No. 24 Canceling Twenty-Sixth and Twenty-Seventh Revised Page No. 24~~

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Original Page No. 31B

RATE SCHEDULE GS-1 ~~(C)~~
SINGLE PHASE GENERAL SERVICE
AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-1

This Rate Schedule is for single phase non-residential service at secondary voltage and other ~~(C)~~ applications outside the scope of the Residential Rate Schedule, which would include residential service locations with an installed generating system that has a nameplate greater than 50 kilowatts. New applications with voltage levels higher than the secondary voltage will not be accepted.

~~kilowatts. The billing demand is limited to 5 KW for accounts served under discontinued Rate Schedule FC as of June 28, 1980. New applications with voltage levels higher than the secondary voltage will not be accepted after January 1, 2005.~~

~~Effective January 1, 2008, new General Service customers receiving single-phase service will be served under Rate Schedule GS-1. Customers taking service under Rate Schedule GS-1 or Rate Schedule GS-3 as of December 31, 2007 will continue to be allowed to switch from one rate schedule to the other until January 1, 2010, subject to existing rules and restrictions. On and after January 1, 2010, these customers may no longer switch between Rate Schedule GS-1 and Rate Schedule GS-3 except that: (1) three-phase customers on Rate Schedule GS-1 may switch to Rate Schedule GS-3 but may not thereafter switch back to Rate Schedule GS-1; and (2) single phase customers on Rate Schedule GS-3 may switch to Rate Schedule GS-1, but may not thereafter switch back to Rate Schedule GS-3.~~

~~NET MONTHLY RATE~~

~~Distribution Charge~~

NET MONTHLY RATE

Distribution Charge
$~~$22~~30.00 per month (Customer Charge) plus ~~(I~~

~~)~~

$~~4.361~~5.846 per kilowatt for all Billing KW ~~(I~~

~~)~~

~~Transmission Service Charge~~

~~The~~ Transmission Service Charge ~~included in this Tariff applies to all KW and KWH billed~~

The customer is responsible for applicable charges under ~~this Rate Schedule.~~the TSC rate schedule.

Generation Supply Charge -1

~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

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Original Page No. 31B

~~MINIMUM CHARGE~~

The customer is responsible for applicable charges under the GSC-1 rate schedule.

MINIMUM CHARGE

The Monthly Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

PPL Electric Utilities Corporation

Electric Pa. P.U.C. No. 202
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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 399 Electric Pa. P.U.C. No. 201 One-Hundred-Twenty-Fifth Revised Page No. 24A Canceling One-Hundred-Twenty Fourth Revised Page No. 24A~~

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Original Page No. 32

RATE SCHEDULE GS-1 (CONTINUED) ~~(C)~~

~~SPACE CONDITIONING AND WATER HEATING~~

~~When storage space conditioning and/or water heating is supplied exclusively through a separate meter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge-1 or applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.~~

SERVICE TO VOLUNTEER FIRE COMPANIES, NON-PROFIT SENIOR CITIZEN CENTERS, NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-profit Ambulance Services may, for a minimum one ~~-~~year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge
Effective: ~~July~~October 1, ~~2025~~

~~(C)~~2024

~~$15.58~~

$17.00 per month (Customer Charge ~~includes SMR 2 and CER~~) plus

~~(D)~~

~~5.049~~6.296 cents per KWH (Includes ACR 4, USR, and SDER)

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule. ~~VOLUNTEER FIRE COMPANY is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.~~

~~NON-PROFIT SENIOR CITIZEN CENTER is defined as a separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.~~

~~NON-PROFIT RESCUE SQUAD is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.~~

~~(Continued)~~

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~~**(I)** Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change~~

~~Issued: June 20, 2025~~ ~~Effective: July 1, 2025~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Third Revised Page No. 24B Canceling Twenty-First and Twenty-Second Revised Page No. 24B~~

~~**RATE SCHEDULE GS-1 (CONTINUED)** **(C)**~~

~~**NON-PROFIT AMBULANCE SERVICE is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.**~~

~~BUDGET BILLING~~

~~Budget Billing is available at the option of the customer for charges under this Rate Schedule.~~

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

~~STATE TAX ADJUSTMENT SURCHARGE~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.~~

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

~~(C)~~

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

MINIMUM~~CONTRACT~~ SERVICE PERIOD

Service under this Rate Schedule is for ~~an initial term of~~no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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Original Page No. 32A

~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Seventh Revised Page No. 25 Canceling Twenty-Fifth and Twenty-Sixth Revised Page No. 25~~

RATE SCHEDULE GS-3 ~~(C)~~
THREE PHASE GENERAL
SERVICE
AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-3

This Rate Schedule is for two phase and three-phase service at secondary voltage. Where necessary, the Company furnishes and maintains one transformation from line voltage to a lower Company standard service voltage. New applications with voltage levels higher than the secondary voltage will not be accepted after January 1, 2005.

General Service customers receiving three-phase service will be served under Rate Schedule GS-3.

NET MONTHLY RATE

Distribution Charge

~~Effective January 1, 2008, new General Service customers receiving three-phase service will be served under Rate Schedule GS-3. Customers taking service under Rate Schedule GS-1 or Rate Schedule GS-3 as of December 31, 2007 will continue to be allowed to switch from one rate schedule to the other until January 1, 2010, subject to existing rules and restrictions. On and after January 1, 2010, these customers may no longer switch between Rate Schedule GS-1 and Rate Schedule GS-3 except that: (1) three-phase customers on Rate Schedule GS-1 may switch to Rate Schedule GS-3 but may not thereafter switch back to Rate Schedule GS-1; and (2) single phase customers on Rate Schedule GS-3 may switch to Rate Schedule GS-1, but may not thereafter switch back to Rate Schedule GS-3.~~

~~NET MONTHLY RATE~~
~~Distribution Charge~~
$ ~~60~~78.00 per month (Customer Charge) plus ~~(I~~

~~)~~

$ ~~3.985~~5.272 per kilowatt for all kilowatts of the Billing KW ~~(~~

~~D)~~

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge

The customer is responsible for applicable charges under the GSC-1 or GSC-2 rate schedule.

MINIMUM CHARGE

~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.~~

~~Generation Supply Charge~~

~~The Generation Supply Charge -1 or Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

~~MINIMUM CHARGE~~

The Monthly Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

PPL Electric Utilities Corporation

Electric Pa. P.U.C. No. 202
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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 399 Electric Pa. P.U.C. No. 201 One Hundred Twenty First Revised Page No. 25A Canceling One Hundred Twentieth Revised Page No. 25A~~

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Original Page No. 33

RATE SCHEDULE GS-3 (CONTINUED) ~~(C)~~

~~SPACE CONDITIONING AND WATER HEATING~~

~~When storage space conditioning and/or water heating is supplied exclusively through a separate meter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge - 1 or Generation Supply Charge – 2 applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.~~

SERVICE TO VOLUNTEER FIRE COMPANIES NON-PROFIT SENIOR CITIZEN CENTERS NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services may for a minimum one-year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge
Effective: ~~July~~October 1, ~~2025~~

~~(C)~~2024

~~$15.58~~

$17.00 per month (Customer Charge ~~includes SMR2 and CER~~) plus

~~(D)~~

~~5.049~~6.296 cents per KWH (Includes ACR 4, USR, and SDER)

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate

plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

MINIMUM ~~VOLUNTEER FIRE COMPANY is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.~~

~~NON-PROFIT SENIOR CITIZEN CENTER is defined as a separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.~~

~~NON-PROFIT RESCUE SQUAD is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.~~

~~(Continued)~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Fourth Revised Page No. 25B Canceling Twenty-Second and Twenty-Third Revised Page No. 25B~~

SERVICE PERIOD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

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Original Page No. 34

RATE SCHEDULE LP-4
LARGE GENERAL SERVICE AT 12,470 VOLTS

APPLICATION RATE SCHEDULE LP-4

This Rate Schedule is for large general service supplied from available lines of three phase 12,470 volts or single phase 7,200 volts when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. New applications with voltage levels higher or lower than 12,470 volts will not be accepted.

NET MONTHLY RATE

Distribution Charge

~~GS~~ $235.00 per month (Customer Charge) plus

$ 3.881 per kilowatt for all kilowatts of the Billing KW.

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge

The customer is responsible for applicable charges under the GSC-1 or GSC-2 rate schedule.

MINIMUM CHARGE

The Monthly Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution and the Transmission components is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

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RATE SCHEDULE LP-4 (CONTINUED) ~~(C)~~

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

MINIMUM SERVICE PERIOD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LP-5

LARGE GENERAL SERVICE AT 69,000 VOLTS OR HIGHER

APPLICATION RATE SCHEDULE LP-5

This Rate Schedule is for large general service supplied from available lines of 69,000 volts or higher, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage. It applies to three phase, 60 Hertz service.

NET MONTHLY RATE

Distribution Charge

$973.44 per month (Customer Charge)

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -2

The customer is responsible for applicable charges under the GSC-2 rate schedule.

MINIMUM CHARGE

The Monthly Minimum Distribution Charge is the Customer Charge.~~**NON-PROFIT AMBULANCE SERVICE is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.**~~

~~**BUDGET**~~

BILLING KW

The Billing KW for the Transmission component is based on the customer's peak load contribution to the PJM peak load.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

~~**Budget Billing is available at the option of the customer for charges under this Rate Schedule.**~~

~~**RIDERS**~~

~~**The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.**~~

STATE TAX ADJUSTMENT SURCHARGE

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

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Rate Schedule.

PAYMENT (C)

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

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RATE SCHEDULE LP-5 (CONTINUED)

MINIMUM ~~CONTRACT~~SERVICE PERIOD

Service under this Rate Schedule is for ~~an initial term of~~no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Fifth Revised Page No. 27 Canceling Twenty-Third and Twenty-Fourth Revised Page No. 27~~

~~RATE SCHEDULE LP-4~~ ~~(C)~~

~~LARGE GENERAL SERVICE AT 12,470 VOLTS~~

~~APPLICATION RATE SCHEDULE LP-4~~

~~This Rate Schedule is for large general service supplied from available lines of three phase 12,470 volts or single phase 7,200 volts when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. New applications with voltage levels higher or lower than 12,470 volts will not be accepted after January 1, 2005.~~

~~NET MONTHLY RATE~~

~~Distribution Charge~~

~~$169.80 per month (Customer Charge) plus~~

~~$ 2.547 per kilowatt for all kilowatts of the Billing KW.~~ ~~(I)~~

~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.~~

~~Generation Supply Charge~~

~~The Generation Supply Charge -1 or Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

LINE EXTENSIONS

~~MINIMUM CHARGE~~

~~The Monthly Minimum Distribution Charge is the Customer Charge.~~

~~BILLING KW~~

~~The Billing KW for the Distribution and the Transmission components are the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.~~

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~~(Continued)~~

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~~**RATE SCHEDULE LP-4 (CONTINUED)** (C)~~

~~**SPACE CONDITIONING** AND **WATER HEATING**~~SERVICE EXTENSIONS

~~**When storage space conditioning and/or water heating is supplied exclusively through a separate submeter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 or Generation Supply Charge -2 applies. The Monthly Minimum applies to this service. N o new applications will be accepted after January 1, 2000.**~~

~~RIDERS~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

~~STATE TAX ADJUSTMENT SURCHARGE~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.~~

~~PAYMENT~~ ~~(C)~~

~~The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically.~~ **~~When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.~~**

~~CONTRACT PERIOD~~

~~Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.~~

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RATE SCHEDULE LP-5 ~~(C)~~

~~LARGE GENERAL SERVICE AT 69,000 VOLTS OR HIGHER~~

APPLICATION RATE SCHEDULE LP-5

~~This Rate Schedule is for large general service supplied from available lines of 69,000 volts or higher, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage. It applies to three phase, 60 Hertz service.~~
~~NET MONTHLY RATE~~

~~Distribution Charge~~

~~$994.00 per month (Customer Charge)~~

~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.~~

~~Generation Supply Charge -2~~

~~The Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

Customer is responsible for paying all costs associated with line extensions and service extensions to take service under this rate schedule, except when, in the Company's discretion, it is determined that certain line extensions will provide reliability or other benefits to the Company's transmission system. The Company shall not charge the customer directly for line extension upgrades that provide benefits to the Company's transmission system, as determined by PPL Electric. For the purposes of this rate schedule, any upgrades to the 230 kV and 500 kV networked bulk electric system may be presumed to provide reliability benefits to the Company's transmission system. Other benefits that would support relieving the customer of the obligation to directly pay for line extension costs include, but not are not limited to, increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections.

The customer shall enter into an agreement providing a revenue guarantee in the amount of all line extension costs that were not directly charged to the customer. The agreement shall include, at a minimum, the following terms:

1) Initial term of not less than five (5) years;

2) Customer shall provide an initial load ramp schedule for the initial five (5) year term;

3) Customer shall provide a revenue guarantee in the amount of the line extension costs that customer was not directly charged;

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Until the revenue guarantee is satisfied, the customer shall pay applicable rates

~~MINIMUM~~ **~~CHARGE~~**

~~The Monthly Minimum~~ ~~Distribution Charge~~ **~~is the Customer Charge.~~**

~~BILLING KW~~

~~The Billing KW for the Transmission component is~~ based on the **~~customer's~~**greater of actual peak **~~load contribution to~~**demand values, or 80% of the **~~PJM peak~~** load~~.~~

~~RIDERS~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

~~STATE TAX ADJUSTMENT SURCHARGE~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this~~ **~~Rate Schedule.~~**

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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RATE SCHEDULE LP-5 (CONTINUED) (C)

PAYMENT (C)

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

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~~**RATE SCHEDULE LPEP** (C)~~
~~**POWER SERVICE TO ELECTRIC PROPULSION**~~

~~**APPLICATION RATE SCHEDULE LPEP**~~

~~1)~~4) ~~**This Rate Schedule is available for electric propulsion service from** provided in the **Company's high voltage**~~load ramp schedule;
~~**lines of 69,000 volts or higher, when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. No new applications will be accepted after January 1, 2000.**~~

~~NET MONTHLY RATE~~
~~Distribution Charge~~
~~**$126,323.59 per month (**~~
5) Customer's revenue guarantee shall be satisfied when the Company has received transmission revenue from the customer equaling the amount of costs for the line extension that was not directly charged to the customer;

Customer ~~**Charge)** (I)~~

~~**Transmission Service Charge**~~

~~**The Transmission Service Charge included**~~shall provide security in ~~**this Tariff applies to all KW and/or KWH billed under this Rate Schedule.**~~

~~**Generation Supply Charge -2**~~

~~**The Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.**~~

~~MINIMUM **CHARGE**~~

~~The Monthly Minimum Distribution Charge is the Customer Charge.~~

~~**BILLING KW**~~

~~The Billing KW for the Transmission component is based on the customer's peak load contribution to the PJM peak load.~~
~~RIDERS~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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RATE SCHEDULE LPEP (CONTINUED) (C)

~~STATE TAX ADJUSTMENT SURCHARGE~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.~~

~~**PAYMENT** **(C)~~

~~The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00~~ of ~~the then unpaid balance~~a letter of ~~the monthly bill and 2% on the remainder thereof.~~

~~**CONTRACT PERIOD**~~

6) ~~Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless~~ credit, surety bond, parent guarantee, or other security instrument acceptable to the Company for the amount of the outstanding revenue guarantee;

7) In the event of default, the Company shall draw on the security instrument in the amount of the outstanding revenue guarantee and apply the funds to the remaining cost of the line extension that was not directly charged to the customer.

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RATE SCHEDULE LP-5 (CONTINUED)

To the extent there is any conflict between the line and service extension provisions of this rate schedule and the line and service extension provisions in Rule 3 of this Tariff, the line and service extension provisions of this rate schedule shall control.

CUSTOMER TRANSFORMATION EQUIPMENT

Customers taking service under this rate schedule can request, and the Company can choose to agree at its own discretion, that the Company construct, own, operate, and/or maintain the customer's transformation equipment. The Company shall provide service regarding the customer's transformation equipment upon terms and rates mutually agreeable to the customer and ~~the customer mutually agree to a different term~~Company. Such terms and rates shall be set forth in the contract for service.

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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~~**PPL Electric Utilities Corporation**~~

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~~**PPL Electric Utilities Corporation**~~

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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Effective: December 1, 2025

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Original Page No. 35B

RATE SCHEDULE BL

~~C)~~

BORDERLINE SERVICE - ELECTRIC SERVICE

APPLICATION OF RATE SCHEDULE BL

This Rate Schedule is for borderline distribution service to public utility companies for resale in adjacent territory under reciprocal agreements subject to the following conditions:

1. Request is made ~~in writing~~ for each point of supply where service is desired under said agreement.

~~1.~~2. Service is supplied when Company has available capacity in lines, transformers, generating apparatus or other equipment over and above that required to meet the demands, present and prospective, for service in its own territory, of which fact Company's determination is final.

~~2.~~3. When such service is supplied, the potential, phase, and period of service at the desired point of supply shall be mutually agreed upon.

NET MONTHLY RATE

Distribution Charge

~~NET MONTHLY RATE~~

~~Distribution Charge~~

~~4.795~~6.690 cents per KWH plus 1% on Company's investment in facilities necessary to ~~(I)~~ deliver and meter the service.

Transmission Service Charge

The ~~Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.~~customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The ~~Generation Supply Charge -1 included in this Tariff applies to all KWH billed~~customer is responsible for applicable charges under ~~this Rate Schedule.~~the GSC-1 rate schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

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STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

~~(C)~~

Payment shall be made on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically.

~~CONTRACT PERIOD~~

~~Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.~~

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~~Electric Pa. P.U.C. No. 201~~
~~Original Page No. 33A~~

~~RATE SCHEDULES FOR~~

~~WEST CHILLISQUAQUE RATE DIVISION~~ **(C)**

~~APPLICATION OF RATE SCHEDULES~~

~~These Rate Schedules are for customers in West Chillisquaque Township that were previously served by Citizens' Electric and switched to PPL Electric, as approved and subject to the terms and conditions of the Pennsylvania Public Utility Commission's Order entered at Docket No. A-20193008827. These rates will be in place until the effective date of rates established in PPL Electric's next base rate case.~~

~~NET MONTHLY RATE~~

	~~Tariff Schedule~~		~~Distribution Pricing~~		
	~~Citizens'~~	~~PPL Electric's~~	~~Customer Charge~~	~~Cents per kWh~~	~~Dollars per~~
~~Residential~~	~~RS~~	~~RS~~	~~$11.24~~	~~2.1837~~	~~$0.00~~
~~Small General~~	~~GLP-1~~	~~GS-1~~	~~$14.17~~	~~0.9101~~	~~$2.93~~
~~Outdoor Lighting~~	~~OL~~	~~SA~~	~~$8.31~~	~~0.0000~~	~~$0.00~~

~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under these Rate Schedules.~~

~~Generation Supply Charge -1~~

~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under these Rate Schedules.~~

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RIDERS

The TCJA Rider included in this Tariff applied to these Rate Schedules is listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under these Rate Schedules.

PAYMENT

Payment shall be made based on PPL Electric's corresponding tariff schedule as shown in the above table.

CONTRACT PERIOD

Service under this Rate Schedule shall be made based on PPL Electric's corresponding tariff schedule as shown in the above table.

(I) Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change

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RATE SCHEDULE ~~SA~~ ~~(C~~BL

(CONTINUED)

MINIMUM SERVICE PEROD

Service under this Rate Schedule is for no less than one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

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RATE SCHEDULE SA
PRIVATE AREA LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SA

This Rate Schedule is for the lighting of yards, private roadways, alleys and other areas supplied from existing overhead secondary distribution.

~~NET MONTHLY RATE~~

~~Distribution Charge~~

NET MONTHLY RATE

~~$13.400 per lamp for High Pressure Sodium (HPS)~~ ~~(D)~~

~~$13.400~~Distribution Charge
$15.872 per fixture for Light Emitting Diode (LED)

~~(C)~~

Transmission Service Charge

~~Transmission Service Charge~~

The ~~Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed~~customer is responsible for applicable charges under ~~this Rate Schedule.~~the TSC rate schedule.

Generation Supply Charge - 1

~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.~~The customer is responsible for applicable charges under the GSC-1 rate schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

EQUIPMENT AND SERVICE

Company installs and maintains the bracket, luminaire, lamp and photoelectric control on a Company-owned wood pole. Lamp is lighted from dusk to dawn or for approximately 4,300 hours per annum.

~~A high pressure sodium (HPS) lamp of a nominal 9,500 lumens or~~A Light Emitting Diode (LED) ~~(C)~~

of a nominal 4,~~300~~700 lumens is installed in a luminaire on a 30-inch bracket. ~~Lamp replacements are~~Outage notifications will normally ~~made by~~ be assessed within 1 business week from the ~~third (3) working day after outage~~time of notification by the customer to ~~a~~the Company ~~office~~. There is no credit for outages. The Company reserves the right to make ~~substitutes~~substitutions when identical materials are not available.

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Company installs up ~~t o~~to one ~~s pan~~span of secondary not exceeding 150 feet from an existing secondary voltage supply and one ~~pol e~~pole for each lamp provided the location of the pole is accessible by a service truck for the installation and maintenance of the lamp and provided the Company is furnished a suitable ~~right-of-way~~ROW.

Upon request and at the Company's discretion, the Company may install an area light fixture on a suitable customer-owned support.

Where a secondary supply is not available at the desired lamp location and/or where the distance is more than one span, the Company may furnish the service ~~providing~~provided the customer reimburses Company for the Company's estimated added investment required to supply the service in each case.

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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RATE SCHEDULE SA (CONTINUED) ~~(C)~~

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

~~(C)~~

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically or not less than 20 days when billed in conjunction with a residential rate schedule. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof except, when billed in conjunction with Rate Schedules RS, RTS, and R TD, in which case a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

Minimum ~~CONTRACT PERIOD~~ ~~(C)~~

Service Period

Service under this Rate Schedule is for ~~an initial term of~~no less than one (1) year ~~for HPS lamps and five (5) years~~ for LED fixtures from the date service is first rendered, unless the Company and the customer mutually agree to a different term in a contract for service.

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RATE SCHEDULE SM (R) ~~(C)~~
MERCURY VAPOR STREET LIGHTING SERVICE

The application of this Rate Schedule to all service is limited as indicated in the Application section of this Rate Schedule. No new installations of mercury vapor lamps and fixtures shall be offered after January 1, 2008, in accordance with the Energy Policy Act of 2005. This Rate Schedule is only available until such time prior to the Company transferring customers to Rate Schedule SLE. In the event that the Company cancels a contract under this Rate Schedule the customer's only option to continue street light service is to take service under Rate Schedule SLE.
~~after January 1, 2008 in accordance with the Energy Policy Act of 2005.~~

APPLICATION RATE SCHEDULE SM

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers, when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

~~The application of this Rate Schedule is limited as follows:~~

(a) 10,500 lumen and 34,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after June 2, 1973, and also prospective fixtures where a definite rate commitment has been made as of that date as long as service is continuous thereafter, and fixtures previously supplied under Hershey Electric Company SMVO rate.

(b) metal pole overhead -- poles installed on or before and in service continuously after June 2, 1973, and fixtures previously supplied under Hershey Electric Company SMVO and S rates.

(c) customer-owned equipment -- customers served on or before and ~~s upplied~~supplied continuously after August 26, 1976.

(d) 20,000 lumen and 51,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after August 22, 1983, and additions at locations adjacent to such existing installations.

(e) 3,350 lumen and 6,650 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after April 28, 1987, and additions at locations adjacent to or interspersed with such existing installations.

(f) The mercury vapor (MV) lamps which fail will be transitioned to the ~~High Pressure Sodium (HPS) (Rate Schedule SHS) nominal lumens equivalent or~~ ~~(C)~~ Light Emitting Diode (LED) (Rate Schedule SLE) nominal lumens equivalent. A nominal lumen/wattage equivalent table is shown below. This is in accordance with the Energy Policy Act of 2005 – Section 135 H.R. 6-39, which states that "Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008."

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RATE SCHEDULE SM (R) (CONTINUED)

Lamp Description ~~Description~~	Nominal Lumen	Wattage	Lamp ~~Description~~	Nominal Lumen	Wattage	Fixture ~~Description~~	Nominal Lumen	Wattage
MV	3,350	100	HPS	5,800	70	LED LM	~~2,600~~3,000	~~36~~40
MV	6,650	175	HPS	9,500	100	LED LM	~~3,300~~5,000	~~50~~58
MV	10,500	250	HPS	16,000	150	LED HM	~~3,800~~2,900	~~53~~32
MV	20,000	400	HPS	25,500	250	LED HM	4,~~900~~750	~~70~~42
MV	34,000	700	HPS	25,500	250	LED HM	~~7,500~~8,000	~~91~~69
MV	51,000	1,100	~~HPS~~	~~50,000~~	~~400~~	LED HM	~~15,000~~12,750	~~170~~121
						LED HM	~~20,000~~25000	~~269~~211

Split Cells
Split Cells
Split Cells
Split Cells
Split Cells
Split Cells

NET MONTHLY RATE

~~(Continued)~~

~~(C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

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~~RATE SCHEDULE SM (R) (CONTINUED)~~ ~~(C)~~

~~NET MONTHLY RATE (1)~~

~~Lamp Prices~~

~~Distribution Charge~~ ~~(I)~~

~~LAMP DESCRIPTION~~			~~OVERHEAD SUPPLY~~		~~UNDERGROUND SUPPLY~~			~~MULTIPLE UNITS~~
~~Type~~	~~Nominal Lumens~~	~~Wattage~~	~~Wood Pole~~	~~Metal Pole~~	~~Wood Pole~~	~~Low Mounting~~	~~High Mounting~~	~~Additional Luminaire/Pole~~
~~Mercury Vapor~~	~~3,350~~	~~100~~	~~$12.225~~	~~----~~	~~$18.503~~	~~$20.075~~	~~----~~	~~----~~
~~Mercury Vapor~~	~~6,650~~	~~175~~	~~$14.641~~	~~$21.702~~	~~$21.289~~	~~$22.810~~	~~$25.232~~	~~$12.586~~
~~Mercury Vapor~~	~~10,500~~	~~250~~	~~$18.244~~	~~$25.127~~	~~----~~	~~----~~	~~$28.445~~	~~$16.818~~
~~Mercury Vapor~~	~~20,000~~	~~400~~	~~$22.788~~	~~$29.793~~	~~----~~	~~----~~	~~$33.357~~	~~$20.517~~
~~Mercury Vapor~~	~~34,000~~	~~700~~	~~$36.032~~	~~$43.255~~	~~----~~	~~----~~	~~$47.877~~	~~$33.951~~
~~Mercury Vapor~~	~~51,000~~	~~1,100~~	~~$45.252~~	~~$52.828~~	~~----~~	~~----~~	~~$57.425~~	~~$43.177~~

(1) Lamp Prices

Distribution Charge

Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
Mercury Vapor	3,350	100	$14.479	----	$21.922	$23.785	----	----
Mercury Vapor	6,650	175	$17.343	$25.714	$25.224	$27.028	$29.899	$14.907
Mercury Vapor	10,500	250	$21.615	$29.774	----	----	$33.708	$19.924
Mercury Vapor	20,000	400	$27.001	$35.306	----	----	$39.531	$24.309
Mercury Vapor	34,000	700	$42.702	$51.264	----	----	$56.743	$40.235
Mercury Vapor	51,000	1,100	$53.632	$62.613	----	----	$68.062	$51.172

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~**The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.**~~

~~**Generation Supply Charge -1**~~

~~**The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.**~~The customer is responsible for applicable charges under the GSC-1 rate schedule.

(1) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(2) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of ~~**their either**~~the customers installing, owning and/or paying for portions of a street lighting installation.

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RATE SCHEDULE SM (R) (CONTINUED)

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of the customers installing, owning and/or paying for portions of a street lighting installation.

~~(3)~~(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly ~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

~~Issued: December 18, 2015~~ ~~Effective: January 1, 2016~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

~~Issued: September 30, 2025~~ ~~Effective: December 1, 2025~~

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~~**PPL Electric Utilities Corporation**~~

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~~RATE SCHEDULE SM (R) (CONTINUED)~~ ~~(C)~~

~~STANDARD INSTALLATION AND SERVICE~~

~~All necessary street lighting facilities are supplied, installed, operated and maintained by Company and are connected to Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by Company at the time service is originally contracted for.~~

~~Wood Pole Overhead Service. Lamps are mounted on Company's wood poles or on other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Lamp fixtures are mounted on brackets or mast arms. A standard installation under the above rates includes one span of secondary per location.~~

~~Metal Pole Overhead Service. Lamps are mounted on steel street lighting poles not exceeding 35 feet in height and supplied by overhead wires. A standard installation under the above rates includes one span of secondary per location.~~

~~Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.~~

~~Low Mounting Underground Service. Lamps ar e mounted on Company's low mounting street lighting poles and are supplied by underground cable. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.~~

~~High Mounting Underground Service. Lamps are mounted on metal street lighting poles not exceeding 35 feet in height and supplied by underground cable.A standard installation under the above rates includes a maximum of 175 circuit feet of cable and trenching and backfilling.~~

~~All lamps are lighted from dusk to dawn every night, or for approximately 4,300 hours per annum.~~

~~CONTINUOUS OPERATION~~

~~At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.~~

~~SPECIAL INSTALLATIONS~~

~~Whenever customer requests an installation that is not in conformity with the~~ rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

~~STANDARD INSTALLATION AND SERVICE provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess cost over standard for each replacement.~~

~~REMOVALS~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~If customer requests Company to remove any part of a mercury vapor street lighting system to install high pressure sodium street lighting equipment or to remove any part of a high pressure sodium street lighting system to install another hi gh pressure sodium street lighting system or any other type of street lighting system and if the mercury vapor or high pressure sodium luminaires,~~

~~(Continued)~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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~~**PPL Electric Utilities Corporation**~~

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~~**RATE SCHEDULE SM (R) (CONTINUED)** **(C)**~~

~~**REMOVALS (Continued)**~~

~~**supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder.**~~

CUSTOMER-OWNED EQUIPMENT

Whenever the customer furnishes, installs and owns the entire lighting system using equipment approved by and installed in a manner acceptable to the Company, the Company may, at its discretion, operate and maintain the system at the following net monthly rates.

Distribution Charge

Wattage	Minimum Initial Lumens	Company Operates & Maintains
100	3,350	$9.415
175	6,650	$12.413
250	10,500	$15.831
400	20,000	$21.655

Transmission Service Charge

~~**Distribution Charge** **(I)**~~

~~Lamp Size~~		~~Customer Owns and~~
~~Wattage~~	~~Minimum Initial Lumens~~	~~Company Operates & Maintains~~
~~100~~	~~3,350~~	~~$7.953~~
~~175~~	~~6,650~~	~~$10.482~~
~~250~~	~~10,500~~	~~$13.365~~
~~400~~	~~20,000~~	~~$18.278~~

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~~**Transmission Service Charge**~~

The ~~**Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.**~~customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

~~**The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.**~~
~~The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.~~

~~**(Continued)**~~

~~**(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change**~~

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~~**PPL Electric Utilities Corporation**~~

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RATE SCHEDULE SM (R) (CONTINUED) ~~(C)~~

~~**CUSTOMER-OWNED EQUIPMENT (Continued)**~~

~~**The Company's responsibility under the aforementioned charges for maintaining the customer-owned lighting system is limited to relamping, cleaning fixtures, and painting poles requiring paint, but does not include relocating or replacing all or any part of the street lighting facilities.**~~

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

~~STATE TAX ADJUSTMENT SURCHARGE~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this~~

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

RATE SCHEDULE SHS
HIGH PRESSURE SODIUM STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SHS

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto. No new applicants are permitted on this Rate Schedule. This Rate Schedule is only available until such time prior to the Company transferring customers to Rate Schedule SLE. In the event that the Company cancels a contract under this Rate Schedule the customer's only option to continue street light service is to take service under Rate Schedule SLE.

The application of this Rate Schedule is limited as follows:

(a) metal pole overhead-existing locations served under another of the Company's street lighting rate schedules and locations previously served under Hershey Electric Company Rate Schedule SMVO.

NET MONTHLY RATE

(1) Lamp Prices

Distribution Charge

Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/ Pole
H.P.Sodium	5,800	70	$14.748	$19.595	$22.330	$22.510	----	$13.508
H.P.Sodium	9,500	100	$16.197	$20.702	$24.000	$24.123	$28.577	$14.899
H.P.Sodium	16,000	150	$17.867	$22.162	----	----	$30.014	$15.489
H.P.Sodium	25,500	250	$23.916	$27.658	----	----	$40.505	$20.236
H.P.Sodium	50,000	400	$30.553	$33.792	----	----	$46.834	$24.197

Transmission Service Charge

The customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The customer is responsible for applicable charges under the GSC-1 rate schedule.

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RATE SCHEDULE SHS (CONTINUED)

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates. No new customers will be permitted to request continuous operation on this rate schedule as of June 1, 2026.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT ~~Rate Schedule.~~

~~PAYMENT~~ ~~(C)~~

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is the above net rate plus 5% on the first ~~$200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.~~

$200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof. ~~CONTRACT PERIOD~~

~~Ten (10) years and thereafter until terminated in accordance with contract provisions.~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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RATE SCHEDULE ~~SHS (C)~~SLE
~~HIGH PRESSURE SODIUM~~LIGHT EMITTING DIODE (LED) STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE ~~SHS~~SLE

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

~~The application of this Rate Schedule is limited as follows:~~

(a) metal pole overhead - existing locations served under another of the Company's street lighting rate schedules ~~and locations previously served under Hershey Electric Company Rate Schedule SMVO~~.

~~NET MONTHLY RATE~~

~~(1) Lamp Prices~~

~~Distribution Charge~~ ~~(I)~~

~~LAMP DESCRIPTION~~			~~OVERHEAD SUPPLY~~		~~UNDERGROUND SUPPLY~~			~~MULTIPLE UNITS~~
~~Type~~	~~Nominal Lumens~~	~~Wattage~~	~~Wood Pole~~	~~Metal Pole~~	~~Wood Pole~~	~~Low Mounting~~	~~High Mounting~~	~~Additional Luminaire/Pole~~
~~H.P.Sodium~~	~~5,800~~	~~70~~	~~$12.452~~	~~$16.540~~	~~$18.847~~	~~$18.999~~	~~----~~	~~$11.406~~
~~H.P.Sodium~~	~~9,500~~	~~100~~	~~$13.674~~	~~$17.474~~	~~$20.256~~	~~$20.360~~	~~$24.117~~	~~$12.579~~
~~H.P.Sodium~~	~~16,000~~	~~150~~	~~$15.083~~	~~$18.706~~	~~----~~	~~----~~	~~$25.329~~	~~$13.077~~
~~H.P.Sodium~~	~~25,500~~	~~250~~	~~$20.185~~	~~$23.342~~	~~----~~	~~----~~	~~$34.179~~	~~$17.081~~
~~H.P.Sodium~~	~~50,000~~	~~400~~	~~$25.784~~	~~$28.516~~	~~----~~	~~----~~	~~$39.518~~	~~$20.422~~

NET MONTHLY RATE

(1) Fixture

Prices

Distribution

Charge

Type	Nominal Lumens	Nominal Wattage	Wood Pole	Metal Pole	Fiberglass &Wood Pole	Low Mounting LM	High Mounting HM	Additional Luminaire/Pole

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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LED LM	3,000	40	----	----	$29.238	$29.402	----	$5.311
LED LM	5,000,	58			$30.458	$30.458	----	$5.311
LED HM	2,900	32	$15.416	$19.133			----	$5.590
LED HM	4,750	42	$16.854	$20.300	----	----	$26.339	$5.590
LED HM	8,000	69	$19.005	$22.516	----	----	$28.347	$6.504
LED. HM	12,750	121	$26.741	$30.089	----	----	$39.436	$9.526
LED HM	25,000	211	$34.261	$36.643	----	----	$47.179	$11.892

Transmission Service Charge

The ~~Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.~~customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

~~(Continued)~~

~~(D) Indicates Decrease (I) Indicates Increase (C) Indicates Change~~

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The customer is responsible for applicable charges under the GSC-1 rate schedule.

RATE SCHEDULE ~~SHS~~SLE (CONTINUED)

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual distribution revenue, the Company, **(C)**

~~(1) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.~~

~~**(2) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.**~~

~~(1)~~(4) ~~**Whenever customer requests an installation hereunder which requires an investment by (C) the Company greater than five (5) times the estimated annual distribution revenue, the Company,**~~ at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

STANDARD INSTALLATION AND SERVICE

All necessary street lighting facilities are supplied, installed, operated and maintained by ~~**STANDARD INSTALLATION AND SERVICE**~~

~~**All necessary street lighting facilities are supplied, installed, operated and maintained by Company**~~the Company and are connected to the Company's available ~~**general**~~ distribution system. The equipment installed under ~~**the above rate**~~ this Rate Schedule is of the type currently being furnished by the Company at the time service is contracted for.

Wood Pole Overhead Service. Lamps are mounted on Company's wood poles, or other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Luminaires are mounted on brackets or mast arms. A standard installation under ~~**the above rates**~~this Rate Schedule includes one span of secondary conductor per location.

Metal Pole Overhead Service. Lamps are mounted on Company's existing metal poles served by overhead wires. No new overhead supplied metal pole installations will be made under this rate schedule.

Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under ~~**the above rates**~~this Rate Schedule includes a maximum of 150 circuit feet of cable and trenching and backfilling.

Low Mounting Underground Service. Lamps are mounted on Company's low mounting street lighting poles and are supplied by underground cable. A standard installation under ~~**the above rates**~~this Rate Schedule includes a maximum of 150 circuit feet of cable and trenching and backfilling.

High Mounting Underground Service. Lamps are mounted on Company's high mounting

metal street lighting poles not exceeding 35 feet in height and are supplied by underground cable. A standard installation under ~~the above rates~~this Rate Schedule includes a maximum of 175 circuit feet of cable and trenching and backfilling.

Multiple Unit Service. When practical, each additional lamp after the first mounted on a street lighting pole is billed under the above Multiple Unit rate. A standard installation under ~~the above rates~~this Rate Schedule includes only the luminaire, lamp, photocontrol, bracket or mast arm and wire in the bracket or mast arm.

All lamps are ~~lighted~~lit from dusk to dawn every night, or for approximately 4,300 hours per annum.

~~(Continued)~~

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Fifteenth Revised Page No. 36B Canceling Thirteenth and Fourteenth Revised Page No. 36B~~

RATE SCHEDULE ~~SHS~~SLE (CONTINUED) ~~(C)~~

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

SPECIAL INSTALLATIONS

~~SPECIAL INSTALLATIONS~~

Whenever customer requests an installation that is not in conformity with the aforementioned ~~STANDARD INSTALLATION AND SERVICE~~standard installation and service provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is cost over standard for each replacement subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess.

~~REMOVALS~~

~~If customer requests Company to remove any part of a mercury vapor (MV) street lighting system to install high pressure sodium (HPS) street lighting equipment or to remove any part of a high pressure sodium (HPS) street lighting system to install another high pressure sodium (HPS) street lighting system or any other type of street lighting system and if the mercury vapor (MV) or high pressure sodium (HPS) or Light Emitting Diode (LED) luminaires, supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten (10) years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder.~~ ~~(C)~~

~~RIDERS~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

~~STATE TAX ADJUSTMENT SURCHARGE~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.~~

~~PAYMENT~~ ~~(C)~~

~~The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less~~

~~than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies.~~

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

~~When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.~~

~~CONTRACT PERIOD~~

~~Ten (10) years and thereafter until terminated in accordance with contract provisions.~~

~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Fourteenth Revised Page No. 36C Canceling Thirteenth Revised Page No. 36C~~

~~RATE SCHEDULE SLE~~

~~LIGHT EMITTING DIODE (LED) STREET LIGHTING SERVICE~~

~~APPLICATION OF RATE SCHEDULE SLE~~

~~This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.~~

~~The application of this Rate Schedule is limited as follows:~~

~~(a) metal pole overhead - existing locations served under another of the Company's street lighting rate schedules.~~

~~NET MONTHLY RATE~~

~~(1) Fixture Prices~~

~~Distribution Charge~~

~~FIXTURE DESCRIPTION~~			~~OVERHEAD SUPPLY~~		~~UNDERGROUND SUPPLY~~			~~MULTIPLE UNITS~~
~~Type~~	~~Nominal Lumens~~	~~Wattage~~	~~Wood Pole~~	~~Metal Pole~~	~~Wood Pole~~	~~Low Mounting~~	~~High Mounting~~	~~Additional Luminaire/Pole~~
~~LED~~	~~2600~~	~~36~~	~~----~~	~~----~~	~~$24.695~~	~~$24.834~~	~~----~~	~~----~~
~~LED~~	~~3300~~	~~50~~	~~$13.026~~	~~$16.164~~	~~----~~	~~----~~	~~----~~	~~$4.495~~
~~LED~~	~~3800~~	~~53~~	~~----~~	~~----~~	~~$25.725~~	~~$25.801~~	~~----~~	~~----~~
~~LED~~	~~4900~~	~~70~~	~~$14.240~~	~~$17.149~~	~~----~~	~~----~~	~~$22.248~~	~~$4.730~~
~~LED~~	~~7500~~	~~91~~	~~$16.056~~	~~$19.020~~	~~----~~	~~----~~	~~$23.943~~	~~$5.502~~
~~LED~~	~~15000~~	~~170~~	~~$22.587~~	~~$25.414~~	~~----~~	~~----~~	~~$33.305~~	~~$8.053~~
~~LED~~	~~20000~~	~~269~~	~~$28.936~~	~~$30.947~~	~~----~~	~~----~~	~~$39.842~~	~~$10.051~~

~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.~~

~~Generation Supply Charge -1~~

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~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

~~(Continued)~~

~~(D) Indicates Decrease (I) Indicates Increase (C) Indicates Change~~

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RATE SCHEDULE SLE (CONTINUED)

~~(2)~~(1) ~~The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.~~

~~(3)~~(1) ~~The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.~~

~~(2) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual distribution revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.~~

~~STANDARD INSTALLATION AND SERVICE~~

~~All necessary street lighting facilities are supplied, installed, operated and maintained by Company and are connected to Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by Company at the time service is contracted for.~~

~~Wood Pole Overhead Service. Lamps are mounted on Company's wood poles, or other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Luminaires are mounted on brackets or mast arms. A standard installation under the above rates includes one span of secondary conductor per location.~~

~~Metal Pole Overhead Service. Lamps are mounted on Company's existing metal poles served by overhead wires. No new overhead supplied metal pole installations will be made under this rate schedule.~~

~~Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.~~

~~Low Mounting Underground Service. Lamps are mounted on Company's low mounting street lighting poles and are supplied by underground cable. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.~~

~~High Mounting Underground Service. Lamps are mounted on Company's high mounting metal street lighting poles not exceeding 35 feet in height and are supplied by underground cable. A standard installation under the above rates includes a maximum of 175 circuit feet of cable and trenching and backfilling.~~

~~Multiple Unit Service. When practical, each additional lamp after the first mounted on a street lighting pole is billed under the above Multiple Unit rate. A standard installation under the above rates includes only the luminaire, lamp, photocontrol, bracket or mast arm and wire in the bracket or mast arm.~~

~~All lamps are lighted from dusk to dawn every night, or for approximately 4,300 hours per annum.~~

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~~(Continued)~~

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~~**RATE SCHEDULE SLE (CONTINUED)**~~

~~CONTINUOUS OPERATION~~

~~At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.~~

~~**SPECIAL INSTALLATIONS**~~

~~Whenever customer requests an installation that is not in conformity with the aforementioned STANDARD INSTALLATION AND SERVICE provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is cost over standard for each replacement subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess.~~

~~**REMOVALS**~~

~~If customer requests Company to remove any part of a mercury vapor (MV) street lighting system to install high pressure sodium (HPS) street lighting equipment or to remove any part of a high pressure sodium (HPS) street lighting system to install street lighting system or any other type of street lighting system and if the MV or HPS or Light Emitting Diode (LED) luminaires, supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten (10) years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder.~~

~~**RIDERS**~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

~~**STATE TAX ADJUSTMENT SURCHARGE**~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.~~

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is

the above net rate plus 5% on the first ~~$200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.~~
$200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

Minimum Service Period

Ten (10) years and thereafter until terminated in accordance with contract provisions.

~~CONTRACT PERIOD~~

~~Fifteen (15) years and thereafter until terminated in accordance with contract provisions.~~

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RATE SCHEDULE SE

~~(C)~~

ENERGY ONLY STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SE

This Rate Schedule is available to municipalities, other governmental agencies, and non - municipal customers for the operation of mercury vapor, high pressure sodium, metal halide, induction or Light Emitting Diode (LED) street lighting systems on public areas such as streets, highways, bridges and parks where the municipality, other governmental agency and non-municipal customers provides for the installation, ownership, operation and maintenance of the street lighting equipment.

NET MONTHLY RATE

(1) Lamp Rates

Distribution Charge ~~(I)~~

Street Lighting Equipment on Company Pole ..... ~~10.437~~ 12.483 cts. per KWH
Street Lighting Equipment on Customer Pole or Support ..... ~~6.026~~ 7.254 cts. per KWH

Transmission Service Charge

The ~~Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.~~customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

The customer is responsible for applicable charges under the GSC-1 rate schedule.

(2) Service hereunder is unmetered with the number of KWH billed for each size lamp calculated based upon the estimated input wattage of the luminaire and 4,300 burning hours per year.

MINIMUM SYSTEM

~~(Continued)~~

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~~RATE SCHEDULE SE (CONTINUED)~~ ~~(C)~~

~~MINIMUM SYSTEM~~

Application is limited to mercury vapor, high pressure sodium, metal halide, ~~induct ion~~induction, or Light Emitting Diode (LED) ~~street lights~~streetlights in systems of a ~~mini mum~~minimum of 5 contiguous lamps of one customer. Customer-owned ~~street lights~~streetlights served hereunder may not be intermixed with street lights served under the Company's other street lighting rate schedules.

The 5-lamp minimum may, at Company's option, be waived when a customer desires to take service for its entire street lighting ~~requirem ents~~ requirements hereunder and said total requirement is less than the 5-lamp minimum.

~~INITIAL SYSTEM AND FUTURE ADDITIONS~~

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RATE SCHEDULE SE (CONTINUED)

INITIAL SYSTEM AND FUTURE ADDITIONS

The Customer ~~provides~~must provide advance written notice to ~~Comp any~~Company (at least 90 days for initial systems or 30 days for additions to existing systems) of its intentions to install customer-owned street lighting hereunder. The notification includes the location, wattage, lumen size, type of equipment, and proposed installation date. In addition, for customer-owned street lighting proposed for installation on Company's ~~p oles~~poles the customer provides the construction specifications for Company's approval.

STANDARD INSTALLATION AND SERVICE

Street Lighting Equipment on ~~Comp any~~Company Wood Pole: The customer provides, installs, operates and maintains the street lighting luminaire, lamp, control, bracket and the wire from the luminaire to the point of connection with the Company's overhead general distribution system. The ~~Comp any~~Company provides, installs, operates and maintains the wood pole and the overhead secondary wire from Company's general distribution system to the point of connection with customer's wire. ~~Gene rally~~Generally, the customer will attach its street lighting system to Company's existing poles; but the Company at its option ~~provides, installs, operates and maintains~~, may provide, install, operate and maintain a maximum of one wood pole and one span of secondary conductor to new locations requested by the customer. The installation by Company in excess of one wood pole and one span of secondary conductor to serve a customer-owned street light is at the customer's expense.

Street Lighting Equipment on Customer Pole or Support: The customer ~~pro vides~~provides, installs, operates and maintains the street lighting ~~lu minaire~~luminaire, lamp, control, bracket, ~~p ole~~pole or ~~sup port~~support, foundation and wire between poles or supports. The Company provides, installs, operates and maintains one span of overhead secondary conductor to a group of street lights, as defined by the Company, on customer-owned poles or supports. The installation by Company in excess of one span of overhead secondary to a group of customer-owned ~~street lights~~streetlights is at customer's expense.

Customer-owned street lighting equipment mounted on poles or supports of other utilities with whom Company has joint-use agreements are billed at the rate for Street Lighting Equipment on Company Poles.

~~Customer-owned street lighting equipment mounted on poles or supports of other utilities with whom Company has joint-use agreements are billed at the rate for Street Lighting Equipment on Company Poles.~~

Any non-municipal customer will be required to demonstrate that it has complied with all ~~(C)~~ municipal requirements pertaining to lighting before being eligible for service under Rate Schedule SE. In additional, before street lighting facilities may be energized, the non-municipal customer shall provide the Company ~~and t he municipality with~~ an inspector's ~~certificatio n~~ certification that the

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street lighting facilities are constructed to applicable electrical code requirements and also provide ~~th e~~

the Company ~~and the municipality~~ with as-built ~~drawings~~drawings certified by engineering seal of the ~~f inal~~

final placement, configuration, and cut sheets for street lighting facilities to be energized. ~~The non-~~
Customer-owned street lighting installed as multiple units on a Company or other utility pole are billed at the rate for Street Lighting Equipment on customer Pole or Support. ~~municipal customer shall provide certification t o the municipality of continued compliance with the National Electrical Code requirements as required by the municipality.~~

~~(Continued)~~

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RATE SCHEDULE SE (CONTINUED) (C)

STANDARD INSTALLATION AND SERVICE (Continued)

Customer-owned street lighting installed as multiple units on a Company or other utility pole are billed at the rate for Street Lighting Equipment on customer Pole or Support. Multiple un itsunits are defined hereunder as additional l ampslamps installed on a Compan yCompany or other utility pole already supporting customer-owned street lighting equipment.

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RATE SCHEDULE SE (CONTINUED)

STANDARD INSTALLATION AND SERVICE (Continued)

Customer-owned street lighting equipment is installed in accordance with Company and industry safety codes and, where installed ~~o n~~on Company poles, in accordance with general Company specifications for similar equipment.

Any rearrangements, replacements or relocations of Company's ~~electric~~ distribution system required solely for the installation, operation or maintenance of the customer's street lighting equipment are at the customer's expense.

The Company makes all connections of the customer's street lighting system to the Company's available general distribution system. Generally, customer-owned street lighting equipment will be served at 120 volts or 240 volts. However, at Company's option, customer-owned street lighting equipment mounted on customer pole or ~~sup port~~support may be served at other available ~~secon dary~~secondary voltages.

All luminaires served hereunder are operated at alternating current, 60 hertz, single phase and are controlled by photo control for dusk to dawn operation every night, approximately 4,300 hours per year.

~~All luminaires served hereunder are operated at alternating current, 60 hertz, single phase and are controlled by photo control for dusk to dawn operation every night, approximately 4,300 hours per year.~~

All relocations of customer-owned street lighting equipment are at the customer's expense. ~~CONTINUOUS OPERATION~~

CONTINUOUS OPERATION

When the customer ~~op erates~~operates individual lamps continuously 24 hours ~~p er~~per day, the KWH billed hereunder is doubled for those individual lamps operated continuously.

IDENTIFICATION
~~IDENTIFICATION~~

Each customer-owned luminaire and support bracket served hereunder must ~~b e~~be marked ~~b y~~by customer with two adjacent wraps of 2 inch wide, yellow and black diagonal striped, pressure sensitive tape, clearly identifiable ~~by a~~at ground level which indicates customer ownership of the equipment.

Company will supply the customer with sufficient tape to mark the equipment~~.~~ and grid coordinate tag. The customer shall affix

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to each luminaire pole or location, a placard indicating ~~with~~their ownership, the customer's name ~~if the customer~~, and ~~(C)~~

a telephone number to report light outages. In addition, customer shall notify the public and the local municipality of the customer's ownership of and responsibility for the street lighting equipment in the areas served hereunder and shall publish and advertise a customer telephone number for public and municipal use in reporting malfunctioning equipment.

CHANGE IN SIZE AND TYPE OF STREET LIGHTING UNIT
~~CHANGE IN SIZE AND TYPE OF STREET LIGHTING UNIT~~

Written notice of any change in size or type of any components of the customer's street lighting system ~~by location is furnished by customer~~shall be communicated to the Company not more than 14 days after the date of such change.

~~(Continued)~~

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RATE SCHEDULE SE (CONTINUED)

AUDITING

The Company has the right to periodically audit the number and size of lamps of customer's street lighting system. The customer agrees to cooperate with Company during such audits.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

~~(C)~~

~~AUDITING~~

~~The Company has the right to periodically audit the number and size of lamps of customer's street lighting system. The customer agrees to cooperate with Company during such audits.~~

~~RIDERS~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

~~(C)~~

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies, which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

ATTACHMENT AGREEMENT
~~ATTACHMENT AGREEMENT~~

Customer ~~signs~~shall sign the Company's standard Attachment Agreement for those luminaires mounted by customer on ~~C ompany's~~Company's poles. The ~~A ttachment~~Attachment Agreement includes the customer's indemnification of Company ~~by customer~~ and provides for the customer's purchase of public liability and property damage insurance ~~by customer~~.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

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~~**CONTRACT PERIOD**~~

~~Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.~~

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RATE SCHEDULE TS (R)

~~C)~~

MUNICIPAL TRAFFIC SIGNAL LIGHTING SERVICE

This Rate Schedule is in the process of elimination and service hereunder is available only to existing locations continuously supplied hereunder as of August 26, 1976.

APPLICATION OF RATE SCHEDULE TS(R)

This Rate Schedule is for traffic signal lighting service to cities, boroughs, and townships. The minimum under this rate schedule is 50 watts.

NET MONTHLY RATE

Distribution Charge

~~NET MONTHLY RATE~~

~~Distribution Charge~~

~~7.496 cts.~~8.967 cents per watt of connected load.

~~(I)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule. Customer is responsible for applicable charges under the TSC rate schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule. customer is responsible for applicable charges under the GSC-1 rate schedule.

The number of KWH supplied is based upon the average hours use and size of lamps.

MONTHLY MINIMUMS

The Minimum Billing Demand is 50 KW. The Monthly Minimum Distribution Charge is 50 KW times the demand step of the effective Distribution Charge. The Monthly Minimum Capacity and Energy Charge is 50 Watts times the effective Generation Supply Charge - GSC-1.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this ~~STATE TAX ADJUSTMENT SURCHARGE~~

~~The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this~~ Rate Schedule.

~~(Continued)~~

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RATE SCHEDULE TS (R) (CONTINUED)~~(C)~~

PAYMENT

~~C)~~

Payment shall be made on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

~~CONTRACT PERIOD~~

~~Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.~~

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~~RATE SCHEDULE GH-2 (R)~~ ~~(C)~~
~~SEPARATE METER GENERAL SPACE HEATING SERVICE~~

~~This Rate Schedule is in the process of elimination and is available only to service locations supplied hereunder continuously on or after August 21, 1972, and also to prospective service locations where a definite rate commitment has been made as of that date for so long as service is continuous thereafter.~~

~~APPLICATION OF RATE SCHEDULE GH-2 (R)~~

~~This Rate Schedule is for separately metered electric space heating service to customers whose general use is supplied under some other general service rate schedule in accordance with the APPLICATION PROVISIONS hereof and may include service for general use in an all electric apartment building when individual living units in the building are metered separately under a residential rate schedule.~~

~~Electric space heating facilities shall be permanently installed and operated for personal comfort. Service hereunder is supplied at secondary voltage or at a higher voltage at Company's option, is available only for service supplied continuously throughout the year and is not available for temporary service for less than one year.~~

~~NET MONTHLY RATE~~

~~Distribution Charge~~

~~$22.00 per month (Customer Charge) plus~~ ~~(I)~~

~~$3.955 per KW of the Billing KW~~ ~~(I)~~

~~Transmission Service Charge~~

~~The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.~~

~~Generation Supply Charge -1~~

~~The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.~~

~~MINIMUM~~ ~~CHARGE~~

~~The Monthly Minimum Distribution Charge is the Customer Charge.~~

~~BUDGET BILLING~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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~~**Budget Billing is available at the option of the customer for charges under this Rate Schedule. BILLING KW**~~

~~**The Billing KW for the Distribution component is the average number of Kilowatts supplied during the 15 minute period of maximum use during the current billing period.**~~

~~**(Continued)**~~

~~**(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change**~~

~~**Issued: December 18, 2015** **Effective: January 1, 2016**~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

~~Issued: September 30, 2025~~ ~~Effective: December 1, 2025~~

PPL Electric Utilities Corporation

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~~**PPL Electric Utilities Corporation**~~

~~Supplement No. 194 Electric Pa. P.U.C. No. 201 Twenty-Second Revised Page No. 42A Canceling Twentieth and Twenty-First Revised Page No. 42A~~

RATE SCHEDULE GH-2 (R) (CONTINUED) **(C)**

~~RIDERS~~

~~The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.~~

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

APPLICATION PROVISIONS

Service hereunder is applicable under the following conditions:

(a) All the space heating requirements on customer's premises, or in customer's building or newly constructed section thereof, are supplied hereunder through a separate meter from the same point of delivery and at the same voltage as the general service.

(b) Use of service for comfort cooling air conditioning, for commercial cooking and for automatic storage type water heaters with thermostatically controlled non-inductive heating units, may be included hereunder in connection with and on the same premises as the space heating equipment. This does not include ventilating fans, water for process purposes and plug-in commercial cooking appliances not used with commercial electric ovens and ranges.

(c) Supplemental use of renewable energy sources such as wood, solar, wind, and water is permitted in conjunction with service supplied hereunder without violating the total electric energy requirement of this Rate Schedule. Any customer system of this type that produces electric energy may not be operated concurrently with service supplied by the Company except under written agreement setting forth the conditions of such operation.

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~~(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change~~

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~~PPL ELECTRIC UTILITIES CORPORATION~~

~~Universal Service & Energy Conservation Plan (USECP)~~

~~2017-2019 Plan For CAP, LIURP, Operation HELP, CARES~~

~~**November 6, 2017**~~

PPL Electric Utilities Corporation

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~~Program design and implementation for CAP (OnTrack), LIURP (WRAP), Operation HELP, and CARES.~~

~~OnTrack Program~~

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~~Customer Assistance Program (CAP)~~

~~**PPL Electric Utilities Corporation**~~

~~**OnTrack Program**~~

~~1. Program Description~~

~~1.2. Overview~~

~~OnTrack is a special payment program for low-income households at or below 150 percent of the federal poverty level who have trouble paying the full cost of their electric bill. OnTrack is PPL Electric Utilities Corporation's (PPL Electric, PPL, or the Company) Customer Assistance Program (CAP) and is one of its Universal Service Programs (USP). This program, funded by residential customers and administered by community-based organizations, started as a pilot in 1993.~~

~~The primary features of OnTrack include:~~

- ~~A reduced fixed payment amount based on ability to pay~~
- ~~Arrearage forgiveness over a specified period of time (18 months)~~
- ~~Protection against shutoff of electric service~~
- ~~Referrals to other programs and services~~

~~PPL Electric establishes an 18-month debt forgiveness timetable for all new OnTrack enrollees. The customer's outstanding balance amount is reviewed at the time of enrollment and the overdue amount is frozen. The outstanding balance is forgiven in a straight-line method. Equal installments are forgiven over the 18-month time period. The debt forgiveness installments are shown on the customer's statement of account and in the Company's Customer Service System (CSS) as arrearage forgiveness credits.~~

~~The 18-month forgiveness timetable provides benefits to customers and the Company. From customers' perspectives, they are able to see significant progress every month as the debt owed to PPL Electric becomes smaller and smaller. This helps motivate customers to continue making on-time payments and managing their usage to remain in the program and ultimately see the pre-program arrears amount (overdue balance) get to zero. The Company benefits by receiving a timely recovery of costs and ultimately lower overdue receivables.~~

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~~1.3. Background~~

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

3

In July 1992, the Pennsylvania Public Utility Commission (PUC or the Commission) adopted a Policy Statement that established guidelines for Customer Assistance Programs. The Commission encouraged all electric and gas utilities to implement CAP pilots. After receiving approval from the Commission for its pilot proposal, PPL Electric implemented OnTrack in December 1993. The pilot began in one region and expanded to all regions by June 1994. The Company agreed to enroll 2,000 low-income customers in OnTrack. PPL Electric stopped the pilot program on July 31, 1995.

On December 3, 1996, Governor Tom Ridge signed a law that increased competition in the electric utility industry. The new law gave consumers the opportunity to choose their electric generation supplier. The legislation required electric distribution companies to continue their various assistance programs (e.g., CARES, Operation HELP, OnTrack and WRAP).

As a result of its August 12, 1998 Re-structuring Settlement Agreement with all interested parties, PPL Electric agreed to expand OnTrack expenditures significantly from 1999 through 2002. During this four-year period, the program's annual budget increased from $5.875 million in 1999 to $11.7 million in 2002. In December 2007, as part of base rate case proceeding at Docket No. R-00072155, the Commission approved an annual funding level of $19.0 million for OnTrack. Actual total program expenditures for OnTrack over the past five years has been as follows: $54M in 2011, $47.1M in 2012, $55.2M in 2013, $72M in 2014, and $83.6M in 2015.

1.4. Objectives

PPL Electric recovers its universal service program costs through the Universal Service Rider (USR)[1]. The Company has proposed CAP expenditure funding of approximately $106 million in 2017, $118 million in 2018, and $129 million in 2019. PPL Electric has increased the number of active OnTrack participants by 26 percent to approximately 47,000 in 2015 from 37,200 in 2014 (as of December 31 for each year noted). For the 2010 through 2015 period, the Company had year-over-year growth rates of 16 percent, 8 percent, 2 percent, 2 percent, 9 percent, and 19 percent. PPL Electric has developed a strategy to increase the Company's ability to target low-income customers that are overdue and payment troubled. The key policy objectives for OnTrack are to:

~~1 As a part of the settlement agreement for PPL's 2007 distribution rate case, the Commission approved a reconcilable USR to recover appropriate costs for PPL Electric's CAP and weatherization program (WRAP).~~

1. Administer a cost-effective program;
2. Provide expanded services to low-income households;
3. Identify for enrollment those customers who meet the OnTrack guidelines;
4. Adhere to all PUC reporting requirements and policies; and
5. Identify and implement improvements to strengthen the effectiveness of OnTrack.

1.5. Statement of Purpose & Operating Objectives

In performing collection functions, PPL Electric gives careful attention to the wide variety of circumstances that can affect customers. Financial hardships, physical disabilities, family problems, and poor money management are but a few of the factors that can lead to non-payment of electric bills and, ultimately, overdue receivables and write-offs. The Company considers each customer's situation in determining the appropriate collection action. PPL Electric has structured and implemented OnTrack to address the needs of low-income customers while balancing financial, regulatory, and social interests.

The four primary operating objectives of the OnTrack program are to:

1. Improve customers' bill payment habits and attitudes;
2. Stabilize or reduce customers' energy usage;
3. Eliminate overdue balances for program participants; and
4. Provide the customer with other beneficial services and/or programs through a network of local community-based organizations (CBOs or agencies).

1.6. Payment Plan Design

A key feature of the OnTrack program is to establish payment plans based on the customer's ability to pay. To provide sufficient flexibility in the selection process and an appropriate payment plan, the computer system calculates a Percent of Bill and Minimum Payment plan option for each OnTrack participant. The system also has an Agency Selected (or custom) payment option for situations where the Percent of Bill or Minimum Payment option does not offer the best fit given the customer's situation.

~~For discussion purposes, it is important to note the difference between the Minimum Payment plan option that is calculated by PPL Electric's computer system versus the minimum payment control feature that is built-in to the~~

~~5~~

~~system. The Minimum Payment plan option is one of the three plans that an OnTrack customer could be placed on (discussed in more detail below), whereas the minimum payment control feature is a failsafe that does not allow a system user (e.g., OnTrack caseworker) to process a payment amount in the Agency Selected plan option field that is lower than $30 for electric heat customers or $12 for non-electric heat customers.~~

~~The table below shows the percent amounts that are used when the system calculates the Percent of Bill payment option.~~

~~Income Level (Percent of Poverty Level)~~	~~Percent of Bill Option Percentage Factor~~
~~0% - 50%~~	~~50%~~
~~51% - 100%~~	~~70%~~
~~101% - 150%~~	~~80%~~

~~PPL Electric calculates the Percent of Bill payment by multiplying the estimated annual bill by the applicable percent of bill percentage factor (see table above), adding the $60 annual arrearage co-payment (if the customer has pre-program arrearage), and dividing the total by 12 months in order to get the fixed monthly OnTrack payment (or installment) amount. The $60 annual arrearage co-payment is broken up in $5 monthly installments and is applied only to the pre-program arrearage balance for the account for which it was paid. The last step in this calculation is to add the CAP Plus amount to the installment amount (see page 7 and the CAP Plus table below). The estimated annual bill amount is defined as a rolling twelve-month view of the average actual bills. For example, if the average actual bill over the last twelve months equals $150, the estimated annual bill used in the Percent of Bill calculation would be $1,800 ($150 x 12). The Percent of Bill calculation using the 51% to 100% income level would be $1,800 x 70% = $1,260. $1,260 + $60 annual arrearage co-pay = $1,320. $1,320 divided by 12 months = $110 monthly OnTrack installment amount.~~

~~The Minimum Payment plan option amount is calculated by taking the customer's estimated monthly budget amount and subtracting the straight-line monthly OnTrack credit amount (i.e., $185/month for an electric heat customer or $73/month for a non-electric heat customer within the 101% to~~

~~150% income level), and adding the $5 arrearage co-payment (if the customer has pre-program arrearage). For example, the Minimum Payment calculation~~

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~~for a non-electric heat customer with a $200 estimated monthly budget would be ($200 – $73) + ($5) = $132. The Percent of Bill and Minimum Payment options provide an automatic adjustment mechanism for gains or losses realized due to a customer's electric generation shopping choice.~~

~~The third payment plan option is Agency Selected Payment (ASP). This is a blank field where the caseworker enters a custom amount that is less than the Percent of Bill amount. The ASP plan takes into account extenuating circumstances that may be present within the customer's household and/or the financial situation the customer is facing. The ASP plan is also used to reset an OnTrack plan agreement after billing issues or account maintenance work is completed. Regardless of which payment option is selected for the customer, the system will not allow a payment amount to be lower than the minimum payment control feature of $30 for electric heat customers or $12 for non-electric heat customers, and will also have a control feature that will limit a customer's OnTrack payment consistent with the maximum energy burden levels in the CAP Policy Statement, subject to the minimum payment guidelines mentioned above.~~

~~The purpose is not simply to find the lowest payment amount; rather, the Company is trying to identify the payment amount that most closely matches the customer's ability to pay. PPL Electric believes that establishing a payment agreement amount that is too low results in greater costs for other residential customers who pay for the program through the USR. In addition, if a payment amount is selected that is too low and not in-line with the customer's ability to pay, the customer would risk reaching the maximum CAP credit amount. This situation would result in the customer being automatically transitioned to the OnTrack Budget Billing (OTBB) status. The OTBB standing in the program is still beneficial because the customer receives debt forgiveness and OnTrack credits (if applicable), but the customer's fixed monthly payment amount is increased from his or her normal OnTrack amount to their budget billing amount.~~

~~OnTrack evaluation work done by the Applied Public Policy Research Institute for Study and Evaluation has demonstrated that a reliable predictor of customers' success or failure is the difference between their OnTrack payment amounts and what they managed to pay prior to joining the program. In other words, if OnTrack payment plans are set too high, even though they are within~~

~~the percentage of income guidelines, customers default because they cannot make the payments. This is particularly true for electric heat customers.~~

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~~Compared with other electric utilities in Pennsylvania, PPL Electric has a high saturation of electrically-heated homes.~~

~~The 2015 average monthly bill for an electric heat and non-electric heat customer were $181 and $118, respectively. The average monthly OnTrack bill for an electric heat and non-electric heat customer were $107 and $67. The average OnTrack bill amounts mentioned above exclude the CAP Plus amounts that were added to customers' bills beginning in late 2011. The historical CAP Plus amounts are shown in the table below.~~

~~Time Period~~	~~CAP Plus Amount~~
~~November 2011 – October 2012~~	~~$8.00~~
~~November 2012 – October 2013~~	~~$5.00~~
~~November 2013 – October 2014~~	~~$2.50~~
~~November 2014 – October 2015~~	~~$4.00~~
~~November 2015 – October 2016~~	~~$3.00~~

~~The CAP Plus amount stems from the Company's 2010 distribution rate case settlement (Docket No. R-2010-2161694). The purpose of CAP Plus is to help offset program expenses for all residential customers who pay for OnTrack through the reconcilable Universal Service Rider. The Company determines the CAP Plus amount by taking the total amount of LIHEAP funding received by OnTrack participants, dividing that dollar amount by the number of active OnTrack accounts as of September 30, and then dividing that annual amount by 12 months. The CAP Plus payment amount is applicable to all OnTrack participants and may change annually, as shown above, depending on the level of federal funding available for LIHEAP. PPL Electric includes the CAP Plus payment amount in the formulas for the Percent of Bill option and the Minimum Payment option. When the Agency Selected option is used, the CAP Plus amount is also included. OnTrack customers who have a credit balance due to a LIHEAP grant are exempt from the CAP Plus charge until they have exhausted their credit balance.~~

~~PPL Electric offers three payment plans approach for the following reasons:~~

~~1. The three payment plan design provides a simple model and sets the foundation for the core component of the program, but it also provides some flexibility for customers. Having three payment options relieves the~~

~~"one size fits all" approach. PPL believes each household could present different situations, and having some flexibility regarding the payment amount allows the Company to take these situations into consideration.~~

2. The payment plan design is understood by customers and stakeholders. The calculations behind the payment plans do not include complex algorithms or assumptions, thereby making the OnTrack payment amounts relatively easy to understand.
3. All the payment plan designs result in a fixed monthly payment amount for the customer. Previous research conducted by Opinion Dynamics and APPRISE indicated the fixed monthly payment is a feature that OnTrack customers prefer and is tied to success, meaning retention, in the program.
4. One of the primary objectives of OnTrack is to improve customers' bill payment habits. The ability to offer three payment options and select the one that fits the customers' circumstances should help increase on-time payments.

2. Eligibility

2.1. Eligibility Criteria for Participation in the Program & Removal Requests

OnTrack offers qualified customers payments less than their current bills, arrearage forgiveness and a chance to get a fresh start with PPL Electric. In addition, the Company coordinates referrals with other low-income assistance programs such as WRAP, Operation HELP, LIHEAP, as well as other programs administered by the CBOs that administer OnTrack.

PPL Electric designed OnTrack specifically for low-income customers with household income at or below 150 percent of the poverty level who are unable to pay their electric service bills in full. Eligibility criteria for OnTrack include:

1. The household must be at or below 150 percent of the poverty level.
2. The household must have a source of income or provide a form explaining their income situation. This form, and the parameters around it, will be submitted as an addendum within 60 days of plan approval. In the past, PPL has seen the topic of a customer claiming zero income to be one of confusion. In order to clarify zero income claims the Company will follow these guidelines, but is open to making exceptions for households based on specific circumstances.

~~a. The OnTrack application has wording that tells the customer to specify income, even if the income is unearned. Unearned income can come in the form of government assistance (temporary or long-term), public assistance grants, money from friends or relatives, and other one-time lump-sum payments. Examples include:~~

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~~Temporary Assistance for Needy Families (TANF); Diversion Program; State Blind Pension Program; Refugee Cash Assistance Program; and State Supplementary Payments. Support payments that are actually paid to the household can be included if verified and documented as such.When a customer's only source of income is unearned income of this type, a simple self-declaration statement needs to be submitted with the OnTrack application. This self-declaration statement does not need to be notarized. This statement is essentially the proof document that tells the Company how the customer is paying for basic living needs such as food, shelter, personal items, etc.~~

~~3. The customer applying cannot own or be listed on multiple properties/multiple PPL accounts.~~
~~4. The customer must permanently reside in PPL's service territory.~~
~~5. The customer applying may or may not have an overdue balance owed to PPL.~~
~~a. The standard operating procedure (SOP) for new enrollees is for the enrollee to have an overdue balance amount. However, PPL realizes there are situations where new enrollees may be in need of the program and have a balance amount of zero. These zero balance households will be considered eligible for the program, but the Company will not target these zero balance households as a part of its normal business procedure. Specifically, this means the PPL referral system will be set up to find potential good fits and the overdue balance amount indicator will be one of the attributes. However, the program management team has the flexibility to change this operating procedure/setting at any point throughout the year based on items such as trends within the PPL service territory (i.e. payment habits or data across the low-income population), customer/program needs, interests from stakeholders, or current issues facing the Company or the low-income population.~~
~~b. This part of the eligibility criteria allows the Company to serve and target those who are in most need of the program. For definition purposes, new enrollees are customers that could have been previously enrolled in OnTrack or they could be entering the program for the first time. For example, a household enrolled in May 2013, removed in May 2014, but re-enrolled in May of 2016 would be considered a new enrollee in the program.~~

~~There a few notable differences between the eligibility criteria discussed above and the criteria from the prior 2014-2016 USECP. First, the prior USECP stated the customer must have a source of income but did not go into any further detail regarding that rule. The current USECP provides more insight~~

regarding how the PPL program management team will deal with zero income situations when they arise.

Second, the prior 2014-2016 USECP stated the customer must be payment troubled and defined payment troubled as having entered into a payment arrangement with the Company within the past 12 months. The existence of a payment arrangement also means the customer has an overdue balance owed to PPL, even though the prior 2014-2016 USECP did not specifically state that using the words "overdue balance." The current USECP has eliminated the overdue balance requirement and has provided some specifics regarding the standard operating procedure that will be followed by the Company. The Company will generally target customers with an overdue balance, but as the need changes, so will this standard procedure.

Third, the prior 2014-2016 USECP eligibility section discussed how OnTrack graduates are able to reapply to the program after a certain amount of time has elapsed. This item is not discussed in the current USECP because PPL has eliminated the graduation process. Under the prior USECP, at the recertification point a caseworker would follow general rules of thumb in order to determine if the customer could be removed from the program (graduated). In order to make this decision, the caseworker would review information such as payment history and compare the OnTrack installment amount to the budget bill amount. If the customer displayed good payment habits and the OnTrack installment amount was close to the budget bill amount (defined as around 10%), the customer may be graduated from the program. At that point, the customer would be placed on the budget billing program or be required to pay the full actual bill amount each month. The Company has eliminated this graduation process because it believes the low-income population will always face challenges when it comes to meeting financial obligations. As a result, PPL has shifted its approach to having the customer request removal from OnTrack. At any point during enrollment in the program, the customer may request removal from OnTrack. This request could come in the form of a verbal or written request. The customer could make the verbal request for removal by contacting the PPL Contact Center (CC), or the CBO. Written requests via a hard copy letter could be sent to the PPL CC or the CBO. The PPL CC address is 827 Hausman Road Allentown, PA 18104. Online requests could be submitted at the following location: https://www.pplelectric.com/my-account/web-contact-us.aspx. The customer will receive a confirmation letter or email reply once he or she has been removed from OnTrack.

~~Fourth, the prior 2014-2016 USECP did not include a control feature for the Agency Selected Payment option. This new feature will ensure that the~~

customer's OnTrack amount falls within the maximum energy burden levels in the CAP Policy Statement, subject to the minimum payment guidelines.

Finally, the company has increased the maximum allowable duration for OnTrack Lifestyle (OTLS). OnTrack Lifestyle will be discussed in more detail, in Section 2.3. OnTrack Lifestyle is a special program feature for customers with housing expenses that exceed income. The maximum duration was previously six months under the Company's 2014-2016 USECP. Customers in OTLS must submit their updated income information every nine (9) months. This provides a check up for the customer, which ensures that the Company is accurately documenting their income situation and aligning their payment with the most recent information.

2.2. Determining and Calculating Income

Caseworkers count all OnTrack applicant household members, regardless of relationship, when determining household size and income. Caseworkers will include Social Security Income (SSI) or Social Security Disability (SSD) received for children as household income. In determining household income for a self-employed potential OnTrack customer, the CBO caseworkers follow the Pennsylvania Department of Public Welfare's LIHEAP guidelines. These guidelines are included in DPW's annual LIHEAP State Plan.

2.2.1. Income Counted

To determine the income level for a customer, the CBO must count income of the following persons:

1. The household members, regardless of relationship. This could include household members who are related by blood, marriage, or adoption as well as household members who are not related.

2.2.2. Income Documentation

Income documentation requirements (referred to as proof or proof of income) refer to the specific paperwork submitted by the customer to the agency via U.S. mail, fax, or email. This documentation is used by the agency caseworker for purposes of calculating household income and determining if the customer

~~is eligible (or not) for the program. Income documentation could include pay stubs from employers, pay stubs from government organizations, self-declaration statements describing money received from family or friends, bank~~

~~statement showing direct deposit information, or official tax return documents. If the customer is self-employed or owns a small business, the income documentation must include a copy of the latest federal income tax return and net profit (not gross income) will be used to determine eligibility.~~

~~2.2.3. Income Defined~~

~~The following income definitions are in line with the Pennsylvania Department of Human Services Low-Income Home Energy Assistance Program (LIHEAP) guidelines. Income is the total earned and non-earned income of a household and includes the following:~~

~~1. Employee earnings: Employee earnings are money, including wages, salaries, bonuses, commissions and tips, before taxes or other deductions that a person receives for providing services on behalf of an employer.~~

~~2. Profit from self-employment: Profit of a self-employed person is gross receipts minus costs of operating a business or farm, practicing a profession, providing day care for children in an approved family day-care facility, or renting nonresident real property.~~

~~a. The following expenses are among those that are not deductible from gross receipts:~~

~~i. Depreciation.~~
~~ii. Personal business and entertainment expenses.~~
~~iii. Personal transportation.~~
~~iv. Purchase of capital equipment.~~
~~v. Payment on the principal of loans for capital assets or durable goods.~~

~~3. Income from roomers, boarders, or apartment renters: Gross income from providing room or board, or both, or from apartment rentals paid directly to a household member.~~

~~4. Unearned Income: Unearned income includes, but is not limited to, the following:~~

~~a. Public assistance grants.~~
~~b. Social Security benefits.~~
~~c. Workers' compensation (or disability).~~

~~d. Supplemental Security Income.~~
~~e. Unemployment compensation.~~
~~f. Support payments (child, foster care, spousal, etc.).~~
~~g. Cash gifts and contributions.~~
~~h. Pensions.~~
~~i. Interest and/or dividends from investment or bank accounts.~~
~~j. Veterans' benefits.~~

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k. Funds withdrawn from Individual Retirement Accounts, Certificates of Deposit and proceeds from the sale of stock certificates.
l. Disability.
m. Money/income received from a family member or friend. This type of income must be documented with a simple statement. The statement does not need to be notarized.
n. Social Security Income or Social Security Disability received for a child.

5. A loss from one source of income cannot be used to offset another source of income.

2.3. OnTrack Lifestyle Feature (OTLS)

There is a special household situation where the Company will enroll a customer into OnTrack but require the customer to update their income information every nine months. The Company refers to this special situation as OnTrack Lifestyle (OTLS). The purpose of the Lifestyle feature is to address situations where customers' incomes are less than or equal to their mortgage payments or rent, but they are not in foreclosure or facing eviction. If a customer is facing foreclosure or eviction he/she will not be eligible for OTLS. In effect, customers reported that they did not have enough income but somehow managed to pay their mortgage/rent and OnTrack payments. This gave rise to concerns that customers might not be reporting all sources of household income or other resources.

The purpose of OnTrack Lifestyle is to provide a check-up for the customer, which ensures that the Company is accurately documenting their income situation and aligning their payments with the most recent information. As long as a customer continues to update their income information every nine months, and they still meet the income requirements, he or she can remain in the program.

3. Potential Participants & Needs Assessment

Matching the proper assistance program with each potential applicant is an overriding objective in PPL Electric's administration of the Universal Service Programs. PPL Electric personnel, as well as the community-based organizations that cooperate with the Company in administering these

~~programs, seek to ensure that eligible residential customers have an opportunity to successfully maximize the benefits available to them via OnTrack, WRAP, Operation HELP, LIHEAP and other related programs.~~

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~~PPL Electric used the 2013 U.S. Census data file as the foundation for estimating households below 150% of the Federal Poverty Level (FPL). The 2013 Census data set provides estimates at the county level. The Company averaged the percentages for the 29 counties within PPL Electric's service territory and applied that percentage to the average monthly residential customer count. The average monthly residential customer count used was 1,226,583[2]. This resulted in 325,879 estimated households below 150% of the FPL.~~

~~It is important to note that not all of these low-income customers would be eligible for OnTrack for several reasons. Some examples are:~~

- ~~Some customers will be over 150% of the FPL if they were asked to provide proof of actual income; this could be timing related (change in jobs, working hours, pay rate, etc.)~~
- ~~Some will not be payment-troubled and/or have an overdue balance,~~
- ~~Some live in master-metered apartments,~~
- ~~Some are hard-to-reach (language barriers, access to technologies, handicaps, etc.), and~~
- ~~Some choose not to participate in PPL's programs.~~

~~The Company's past performance indicates the following (data 12/31/15):~~

- ~~On an average monthly basis, PPL has approximately 1,226,000 residential households. Of this total, the Company estimates a low-income household (monthly average) of approximately 174,000[3]. This is an internal estimate based on previously supplied financial statement information by the customer and includes data for customers with incomes up to 150% of FPL.~~
- ~~Of the 1,226,000 households, approximately 47,500[4] (or 4%) per month had an overdue balance and were on a payment arrangement. Of the 174,000 low-income households, approximately 27,700[5] (or 16%) per month had an overdue balance and were on a payment arrangement.~~

~~To assist those most in need, PPL Electric regularly identifies and contacts residential customers who meet the income guidelines and have overdue~~

~~[2] The data source for the average monthly residential count is the 2015 Universal Service Reporting Requirements (USRR) submittal, number six.~~

~~[3] Source is 2015 Universal Service Reporting Requirement (USRR) data~~

~~[4] Source is 2015 Universal Service Reporting Requirement (USRR) data~~

~~[5] Source is 2015 Universal Service Reporting Requirement (USRR) data~~

balances. Depending on factors such ability to pay, payment history and extenuating circumstances, the Company routinely refers these customers to OnTrack, Operation HELP, CARES, and LIHEAP.

3.1. Referrals / Enrollment

PPL Electric has found that the primary source of potential OnTrack participants is referrals from the Company's Customer Service Representatives ("CSRs") and/or Customer Service contractors. CSRs have daily contacts with low-income, payment-troubled customers with overdue balances and routinely refer these customers to the CBOs that administer the program. During 2015, for example, the referral process generated approximately 200,000 referrals to OnTrack administering organizations prompted by information provided by customers.

PPL Electric developed an online application which was designed and created with the customer in mind. In addition to making applying easier for the customer, the process also shortens wait times by eliminating mailing delays with paper applications. To apply, the customer goes to www.pplelectric.com/OnTrack . The customer navigates through an intuitive series of screens providing the information to determine eligibility into the OnTrack program. The customer has the option of uploading their proof of income, or mailing this information in to the agency who implements the program in their area. The online system provides the customer with the name and contact information, including email address, for the agency in their area if they decide to mail in their proof of income or if they have any questions. Applications are automatically routed to the agency who implements the program in the customer's area. The agency reviews the application and processes for enrollment.

The Company takes steps to contact hard-to-reach customers within its service territory. A team of employees within the Customer Services Department is responsible for communicating the Company's programs and services offerings at local events such as senior citizen fairs, community events, and school events. Employees engage with participants at these events, educate customers about program benefits, and provide program information. PPL Electric also

~~has a language phone line to communicate with customers in approximately 170 languages.~~

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~~In addition, other sources of potential participants may include internal lists, OnTrack CBOs, LIHEAP-based data, and information from other PPL programs.~~

~~4. Control Features~~

~~4.1. Recertification after 18 Months~~

~~The normal program timeline is 18 months. A new enrollee will enter the program and receive a payment plan amount based on his/her ability to pay. Ability to pay means the enrollment and screening process takes into account the customer's current financial situation and household size. Based on these factors, the CBO caseworker selects a payment amount that appears to set the customer up for success in the program. Success in the program is primarily defined as making on-time payments, eliminating any pre-program arrears (overdue balance), and preventing additional arrears from accumulating.~~

~~At month 17 the recertification process begins. The system reviews OnTrack accounts and looks for accounts that qualify for automatic recertification. Accounts that qualify for automatic recertification are those that have received LIHEAP funds within the past 16 months or have Supplemental Security Income (SSI) as the primary source of income. Accounts that meet the automatic recertification criteria will be recertified for another 18 months in the program at the same OnTrack installment amount. This automatic recertification feature will not occur two consecutive times. At month 18, accounts are reviewed again for automatic recertification. This second review is completed in order to identify any accounts that may have recently received a LIHEAP grant. OnTrack Budget Billing accounts are also eligible for automatic recertification as long as they have received LIHEAP in the last 16 months or have SSI as their primary source of income. When OTBB customers are automatically recertified, they will return into regular OnTrack at the conclusion of their 18-month program cycle.~~

~~A program cover letter and application is sent to customers who do not qualify for automatic recertification. The CBO caseworker completes the recertification review for the customer, sets up the new OnTrack installment amount, and sends the customer a post enrollment package with information about the~~

~~program and his/her payment amount. Customers remain enrolled in the program even after the pre-program arrears (overdue balance) have been forgiven.~~

Under the Company's previous 2014-2016 Universal Service and Energy Conservation Plan, some customers were graduated, meaning removed, from the program. This program feature no longer applies because the Company believes limited income customers face ongoing challenges meeting their financial obligations. Providing a reduced energy burden alleviates some of this pressure on the customer while avoiding potential collection costs that will be borne by the Company and, ultimately, ratepayers. The Company's OnTrack program is available for any customer who meets the eligibility criteria as described in Section 2.1. Prior enrollment in the program is not a disqualifying factor. If the customer is removed before the full 18-month term, the OnTrack Budget Billing process will ensue (see Section 4.2 below for more detail), but the customer is still eligible to re-enroll in OnTrack at the end of the 18-month timeline if they are not automatically recertified based on the criteria above. In addition, if a customer was previously enrolled in the program in prior years but still meets the eligibility criteria, he/she will be eligible for enrollment. Any pre-program arrears that may have been accumulated while not enrolled in the program will be forgiven during his/her time as an active member in the program.

4.2. Minimum Payment Amount & Maximum CAP Credits

The minimum payment control feature within the system will not allow a monthly payment amount to be less than $30 for electric heat customers and $12 for non-electric heat customers. The maximum 18-month revenue shortfall amount (also referred to as CAP credits or benefits) for electric heat customers and non-electric heat customers are shown in the table below and are different based on where the customer falls within the three tiers of the Federal Poverty Level (FPL) and whether the customer has electric heat.

FPL Tier/Level	Account Classification	Maximum Credit Amount That Could Be Used Over 18 Months
0% to 50%	Electric Heat	$4,027
51% to 100%	Electric Heat	$3,661
101% to 150%	Electric Heat	$3,328

~~0% to 50%~~	~~Non-Electric Heat~~	~~$1,585~~
~~51% to 100%~~	~~Non-Electric Heat~~	~~$1,441~~
~~101% to 150%~~	~~Non-Electric Heat~~	~~$1,310~~

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~~The program design does not restrict customers from using these maximum amounts in a fixed or straight-line fashion. Customers who are active in the program will have different revenue shortfall amounts each month because the actual revenue shortfall amount will be calculated by taking the actual bill amount minus the (fixed) OnTrack installment amount.~~

~~If a customer exceeds these maximum credit amounts before the 18-month point, the customer will be automatically moved to a program status referred to as OnTrack Budget Billing (OTBB). When this occurs, the OTBB activation letter is sent to the customer and informs him/her of this change in status. The OTBB activation letter also informs the customer that PPL Electric will automatically send a program application when the time comes for recertification/re-enrollment, which is 18 months from the original enrollment date in OnTrack, unless the customer has SSI as their primary source of income or they have received LIHEAP in the last 16 months. If so, they will be automatically enrolled.~~

~~The customer will receive a letter when the pre-program arrears amount (overdue balance) is at zero. This point in time also corresponds to the recertification point. This letter, referred to as the *OTBB All Is Forgiven* letter, recaps the customer's transition from traditional OnTrack to OnTrack Budget Billing. The end of the letter states that all of the overdue balance has been eliminated, but PPL still wants to help you by re-enrolling you in OnTrack at a payment amount that is lower than what you are currently paying. The customer is informed that a program application has been mailed in a distinctive gold-colored envelope.~~

~~These tiered maximum CAP Credit limits will be implemented to all OnTrack customers within three months upon final approval of the 2017-2019 USECP.~~

~~4.3. Default Design: Removal for Non-Payment & Reinstatement~~

~~The Company designed the OnTrack program with the idea of balance in mind. PPL Electric believes the energy burden reduction needs to be balanced against the need to hold limited income customers accountable for making on-time payments. The Company's billing system runs on a chronological billed, due, review cycle. Actual payments received are woven into this cycle to determine how to treat the account. Essentially, this means the system bills the~~

~~customer, waits for the due date, and then reviews the account to see if any additional actions are needed based on what was billed versus payments actually received. The billed amount is also shown as the Pay This Amount on PPL's bill. Once a customer is enrolled in OnTrack, the system will be looking~~

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~~for the OnTrack installment amount, plus any missed installments when the review moment occurs. At review, based on this aforementioned criteria, if the customer is behind he or she will either enter collections, or, if two or more installments behind, be removed from the program for non-payment (also referred to as defaulted).~~

~~If a customer is removed from the program due to non-payment, a letter is sent explaining what happened and the catch-up opportunity window opens. The catch-up opportunity window begins at the time of default. The OnTrack catch-up amount is the difference between what the customer should have paid (the billed OnTrack installment amounts) and the payments actually received from the customer.~~

~~When the customer submits a payment that is equal to the OnTrack catch-up amount, the Company's system will automatically re-enroll the customer back into the program at his/her prior OnTrack installment amount. In addition, any revenue shortfall and arrearage forgiveness credits are posted (credited) to the customer's account after the OnTrack catch-up amount is received. The system will also automatically reverse any previously billed late payment charges that may have been incurred by the customer during the catch-up window timeframe. These reversed late payment amounts will be shown as credits on the customer's account statement. Essentially, the payment of the OnTrack catch-up amount during the opportunity window restores the customer back into the program as if he/she never left.~~

~~If a previously active OnTrack customer is removed from the program for non-payment and the electric service is terminated, the OnTrack catch-up amount will also represent the reconnect amount for the customer at any time during the 18-month program cycle.~~

~~One missed payment may result in the customer entering the collections process. An exception to this process is an active OnTrack customer who misses a payment of less than $60. No collection activity will ensue for a missed payment of less than $60. There is a distinction between missed installments equaling two or more and resulting in a default status (explained in detail above) versus a customer who misses one installment of $60 or more. Since the program is designed with on-time payments as a component of customer accountability, one missed payment may lead to electric service termination during non-moratorium months. If an active OnTrack customer~~

~~falls into the collection process after one missed payment and has his/her electric service cut, the reconnect amount will be equal to the missed OnTrack payment amount.~~

The Company has messaging in place to remind customers of the benefits of paying the bill by the due date. Five (5) days before the due date, the Company's system will deliver a short reminder phone call to the customer. In addition, if the customer misses one payment, a letter is sent and informs the customer about the missed payment. This letter also discusses the possibility of entering the collection process and having the electric service terminated.

4.4. Other Reasons for Removal from OnTrack

As previously discussed, the most common reason for removal from the program is due to missed payments. Other less common situations that may result in removal include the following:

1. Customers who failed to provide access to their meters may be removed. Reinstatement to OnTrack will occur when the Company confirms that the customer has provided access to the meter.
2. Customers who fail to provide the necessary proof of income during the recertification process. Reinstatement to OnTrack occurs if the customer responds to the contact(s) made the by caseworker and provides the necessary proof of income information.
3. Customers who request removal from the OnTrack program may be removed at any time. If the customer requests reinstatement, they are given the opportunity to catch-up on any outstanding OnTrack payments at any time during the 18-month cycle.

4.5. Energy Burden Control Feature

The Company has a built-in safety net that will not allow a customer's OnTrack installment amount to be more than the appropriate percent of his/her

monthly gross income based on the maximum energy burden levels listed in the CAP Policy Statement. This control feature is a ceiling used by PPL's system behind the scenes as payment plan options are being calculated. The system calculates all of the possible plan types and if all of those payment amounts produce a number that is higher than the appropriate percent of the customer's monthly income based on the maximum energy burden levels listed in the CAP Policy Statement, the system implements the corresponding percent of income in order to calculate the OnTrack installment amount.

4.6. Recalculating OnTrack Customers that Move

~~Under the Company's previous 2014-2016 USECP, when an OnTrack customer moved from one residence to another, their OnTrack amount was only recalculated if their heat source changed from electric to non-electric,~~

or vice versa. In the 2017-2019 USECP, the OnTrack amount will be recalculated at the new address regardless of a change in heating source.

4.7. Weatherization, Energy Education & Consumption

OnTrack administering agencies and/or WRAP contractors are responsible for providing energy education information to program participants. The material provided to OnTrack customers at the time of enrollment explains the customer's responsibility for not exceeding the OnTrack credit amount. The energy education material distributed by the agencies also provides the customer with energy conservation tips and recommendations for controlling and/or decreasing their electricity consumption.

Energy conservation education plays an important role in helping OnTrack customers achieve success in the program. Through the OnTrack and the Winter Relief Assistance Program (WRAP) partnership, PPL Electric attempts to increase customers' awareness about using energy wisely and to offer ideas for reducing kWh consumption. Specifically, customers may receive consumer education in the following areas:

- Energy conservation tips
- Electric bill and analysis of usage
- Light-emitting diode (LED)
- Promotion of PPL Electric's online Bill Analyzer tool

PPL Electric channels this aspect of the program through WRAP, which is a partnership program that helps qualified customers reduce their energy use, lower the amounts of their electric bills, and make their homes more comfortable year-round.

The Company offers WRAP to OnTrack customers who have electric heat or electric water heating, as well as baseload customers who have the potential to receive energy-saving measures. Under the umbrella of Universal Service Programs, the Company provides weatherization measures, specifically approved appliance replacements and energy conservation education services to qualified customers. All installed measures must meet the PUC's payback criteria. Weatherization activities for WRAP include energy audits, infiltration

~~control, insulation measures, water heating treatment, appliance replacement, and energy education.~~

The Company's normal business process does not give any sort of preference or priority to OnTrack customers who are seeking or waiting to receive WRAP services. However, the Company will accelerate WRAP activities if the customer or caseworker reaches out to PPL Electric and makes such a request. The Company takes proactive steps regarding WRAP outreach activities for newly enrolled OnTrack customers. As a part of its normal business process, PPL Electric contacts new enrollees and encourages them to apply for WRAP services. The preference order for this outreach contact work is to contact new enrollees with the highest usage before enrollees that are showing a lower usage amount. By June 2018, the Company will implement an automatic WRAP enrollment process for OnTrack customers with high usage.

It is not PPL Electric's intent to make WRAP services available only to OnTrack customers at the expense of other deserving customers. However, the

Company believes that expediting a WRAP services request from an OnTrack customer may result in greater post-weatherization savings due to strong interest from the customer.

WRAP has incorporated the OnTrack high-energy usage approach as a best practice. In addition, PPL Electric provides energy education for OnTrack customers who are ineligible for WRAP. This includes households that received WRAP within the past seven years and homes that do not receive property owner consent.

4.7. Advisory Panel

PPL Electric will establish a universal service stakeholder group that meets at least twice per year. The intent of the stakeholder group is to improve PPL's universal service programs through sharing information and inviting feedback.

5. Customer Encouragement & Responsibilities

Success in the OnTrack program demands focus from the customer and the Company. PPL Electric is committed to providing the customer with all the information, education material, and tools to make on-time payments and control energy usage. In many cases, the customer needs to change existing

~~habits that will keep his or her payment plan current and the usage under control. To further strengthen this partnership between the two parties, the Company attempts to partner other services that may help the customer remain in the program.~~

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~~Since applicants can choose where to send their LIHEAP payments (primary or secondary fuel vendor), eligible OnTrack participants are encouraged to apply for LIHEAP and to direct the grant to their electric bill. The Company will conduct outreach mailings to eligible participants to encourage increased awareness of LIHEAP. The Company will continue to have its management team meet with the CBOs and evaluate current issues facing OnTrack customers and, in some cases, develop action plans that could minimize or eliminate these concerns. Participation in programs such as weatherization, energy conservation education, budget counseling (provided by some agencies depending on location) and other related services are some of the other opportunities available to OnTrack participants.~~

~~The case management approach for the OnTrack program requires the coordination of both internal and external resources. These resources allow OnTrack customers to have a greater degree of control over their lives. The CBOs provide a post-enrollment package that contains all of the key information and actions the customer should take to remain in the program.~~

~~Some of the more specific customer responsibilities that will lead to success in the program are below. The failure to complete some of these responsibilities may result in removal from OnTrack. Reinstatement back into OnTrack will occur after the customer fulfills his/her responsibility.~~

1. ~~Respond promptly to OnTrack program referrals and/or recertification requests by completing the program application and providing income documentation/proof for all household income.~~
    a. ~~There is an exception. If a potential enrollee received a LIHEAP grant within the last 16 months there is no need to provide proof of income with the application.~~
2. ~~Make on-time payments while enrolled in OnTrack. One or more missed payment could result in collection action and the loss of electric service. Being behind and/or late two or more installments will result in removal and automatic reinstatement back into the program will occur if all missed payments are made.~~
3. ~~Contact the CBO if there is a change in household size and/or income.~~
4. ~~Use energy wisely. This includes partnering with WRAP and taking other actions that attempt to control or lower electricity consumption.~~

5. ~~Follow requests for information and/or appointments associated with WRAP. The failure to fulfill WRAP related requirements may result in removal from OnTrack and reinstatement back into the program will occur after the requirements are fulfilled.~~

6. OnTrack program participants must provide access to their electric meters. Failure to provide access to the meter may result in removal and reinstatement will occur once access is provided.
7. Follow applicable provisions outlined in 52 Pa. Code § 56.116 for OnTrack customers with medical certifications: "Whenever service is restored or termination postponed under the medical emergency procedures, the ratepayer shall retain a duty to equitably arrange to make payment on all bills." If an OnTrack customer fails to comply with this provision, the Company may remove the customer from OnTrack and advise the customer to establish a regular payment agreement.
8. Review the post-enrollment package and all customer letters/emails sent by PPL Electric. The customer should contact the CBO office or PPL Electric if he/she has any questions. The guidelines below provide direction regarding what office to contact (CBO or PPL). If the customer contacts the wrong office, the office representative helps to re-direct the customer.

Topic, Subject, Issue	Who To Contact
Change in household situation. Includes change in household size, income, and/or special situations.	CBO
Customer request to be removed early from the program.	CBO
Questions regarding the status of the application submitted (new enrollee or recertification).	CBO
Questions related to the following: • Billing (usage, suppliers, budget billing, etc.) • Payment • Collections and termination • Account maintenance • Help with online profile • How OnTrack works • Moving, transferring, or disconnecting service • Power outages • Property Damage • Tree Trimming	PPL Electric

6. Financial Posting Order for LIHEAP Funds & OnTrack Credits

~~PPL Electric Utilities is an authorized LIHEAP vendor. The Company receives and posts LIHEAP funds to customer's accounts. The Pennsylvania~~

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~~Department of Human Services (DHS, formerly DPW, Department of Public Welfare) has determined that utilities cannot use LIHEAP cash grants to offset the costs of OnTrack credits (i.e., the difference between actual bills and OnTrack payments). As a result, the financial posting order for LIHEAP cash or crisis grants is as follows:~~

- ~~Missed OnTrack payments~~
- ~~Current OnTrack bill due~~
- ~~Payment of future OnTrack bills~~

~~If the OnTrack customer has a current account (defined as zero overdue money), any remaining LIHEAP grant monies will appear as an excess credit on the customer's account. The customer is not required to make his or her monthly OnTrack payments until the LIHEAP credit is exhausted. PPL Electric will not apply any of the LIHEAP cash or crisis grants to offset the cost of the OnTrack program.~~

~~Section 4.3 reviewed the program design criteria for the chronological order of billed, due, and account review within PPL's system. Payments received by the customer are woven into this timeline in order to determine if the Pay This Amount on the bill has been satisfied or not. The Pay This Amount is also referred to as the scheduled amount/installment. When an OnTrack customer pays their normal OnTrack amount, they are responding to the bill's Pay This Amount. Basically, this means they are current or they need to catch-up with program payments they are required to make as part of the agreement, via the bill.~~

~~If the customer keeps making his/her scheduled payments the account balance continues to reduce through arrearage forgiveness credits. There are instances where a customer pays exactly what should be paid, but the correct scheduled payments by the customer exceed the balance of the account. When this occurs, the system is designed to create an OnTrack Overpayment (OTOP) excess credit.~~

~~The OTOP credit is created when these current or accumulated balance overpayments for an active OnTrack customer cause the account balance to be reduced to less than $0. For example, a customer has an OnTrack installment amount of $100, which is reflected as the Pay This Amount on the bill and the account balance is $55. The customer pays $100. The system will create an~~

~~OTOP credit of $45 ($100 - $55). This $45 OTOP credit will be applied to the future Pay This Amount (scheduled payment), as shown on the bill.~~

~~7. Effective Practices~~

~~Staff from the PUC's Bureau of Consumer Services and PPL Electric discussed recommendations and findings regarding the latest six-year evaluation of the Company's Universal Service Programs. The Company has already implemented key findings that will add value to the program. In addition, PPL Electric is continually evaluating possibilities that will improve program design and delivery.~~

~~The PPL Electric management team and the OnTrack CBOs have demonstrated a capacity to administer the program; however, the management team is committed to finding new solutions and implementing features to improve the customer experience and to keep administrative costs at a reasonable level. In 2015, the administrative costs, as a percentage of total program costs, were approximately three percent (excluding internal PPL expenses). Below is a brief sample of recent or planned program improvements.~~

1. ~~The Company transitioned most OnTrack-related calls/inquiries to a dedicated team of contractors. This allowed the Company to deliver training to a smaller team of phone agents and work on escalated issues through a focused and more direct channel.~~
2. ~~The management team regularly delivers refresher training to the existing staff of CBO caseworkers. Specific scenarios are addressed and program memos are developed in order to document talking points and suggested follow-up actions.~~
3. ~~The management team is developing preliminary plans to offer a total web-based enrollment and screening system to customers. This system will streamline existing processes, provide transparency throughout all stages of the process, and improve the existing data tracking and analysis tools.~~
4. ~~The management team implemented a "You Were Recently Referred" reminder call. This call is made to customers who were recently referred (within the past week) and tells them to watch for a gold envelope that contains the application.~~

~~5. At the initial program application and enrollment stage, the customer does not need to provide proof of income if he or she received LIHEAP funds within the last LIHEAP program year.~~

~~6. If the customer's account shows LIHEAP funds posted within the last heating season (defined as the last 16 months to include situations when~~

currently in a heating season), the Company's system will automatically recertify the customer for another 18 months in the OnTrack program at the same payment amount. This automatic recertification will not occur two consecutive program timelines, which are defined as 18 months. For example, if automatic recertification due to the receipt of LIHEAP funds has taken place, this automatic feature will not occur at the next recertification point. The agency will request proof of income to evaluate the payment plan and update information during this manual recertification process.

7. If the customer's main source of income is Supplemental Security Income (SSI) and the most recent income statement is less than 375 days, the Company's computer system will automatically recertify the customer for another 18 months in the OnTrack program at the same payment amount. This automatic recertification will not occur two consecutive program timelines, which are defined as 18 months. For example, if automatic recertification due to SSI income has taken place, this automatic feature will not occur at the next recertification point. The agency will request proof of income to evaluate the payment plan and update information during this manual recertification process.
8. Utilize analytics/reporting tools to identify customers who received LIHEAP but are not enrolled in OnTrack. These customers are contacted and enrolled in OnTrack over the phone.
9. Utilize analytics/reporting tools to identify and reach out to customers who have not interacted with the Company and who are currently not in the program. The attributes within the system identifies these customers as good candidates for the program.
9. Team members regularly review customer-facing information, such as program letters and emails, for clarity and purpose. For example, the post-enrollment package was updated with a more appealing design and easier-to-understand wording.
10. OnTrack program information is included within termination notices, as a part of the normal collections process. This wording informs the customer about the availability of OnTrack and the benefits.

8. Shopping for Electric Generation Supply

PPL Electric supports the opportunity for an OnTrack customer to shop for an Electric Generation Supplier (EGS). The Company's Default Service Plan IV discusses the specific process design and philosophy regarding OnTrack shopping (Docket Number P-2016-2526627). This document could be found by

~~using the PUC's *Search For Public Documents* tool located at http://www.puc.pa.gov/about_puc/search_results.aspx. As of June 1, 2017, the only way for OnTrack customers to shop for their electricity is to enroll in CAP SOP. This special OnTrack shopping program allows OnTrack customers~~

to shop from an electric generation supplier at a discount of 7% off of PPL's price to compare.

9. Appeal Process

OnTrack participants maintain all their PUC dispute and complaint rights as outlined in 52 Pa. Code Chapter 56. Clearly, PPL Electric does not accept all applicants and it removes others for not completing one or more of the customer responsibilities, as outlined in Section 5. For those who believe they were treated unfairly, the following appeal procedures are available.

Step 1:

The applicant discusses his or her rejection/dismissal from the program with the regional Regulatory Programs Specialist, who investigates the reasons for rejection or dismissal.

Step 2:

If the customer is dissatisfied with the results of the discussion with the regional Regulatory Programs Specialist, he or she may file a complaint with the PUC.

0. Projected Participation Levels

PPL Electric will continue to work with internal and external resources in order to identify, engage, and enroll eligible customers. Projected participation levels are in the table below.

Program Year (as of the end of December)	Active OnTrack Households (Target/Estimate)
2017	57,000
2018	62,500
2019	67,500

1. Project Funding Levels

~~PPL Electric projects the following level of expenditures for OnTrack from 2017 through 2019. These projections include the core component costs of revenue shortfall (OnTrack credits), arrearage forgiveness, and external administration. These expenditures do not include PPL Electric's internal costs.~~

Program Year (January – December)	Project Program Expenditures (millions)
2017	$106 M
2018	$118 M
2019	$129 M

12. Resource Plan

PPL Electric uses a combination of internal resources, contractors, and CBOs to manage and deliver the OnTrack program. The PPL Electric management team of six employees consists of one Program Manager and five Regulatory Program Specialists. The Program Manager is responsible for the design and implementation of OnTrack and has the primary responsibilities of creating program strategy, developing operational and financial plans, preparing communications, and coordination external and internal resources. The Regulatory Program Specialists are primarily responsible for individual case management support and auditing/quality assurance.

Other internal resources, such as administrative employees, training staff, Customer Services supervisors, and analysts provide support functions for program communications and changes that need to be managed over the course of the year. PPL Electric utilizes call center contractors to handle most types of OnTrack-related phone calls. The Company uses Customer Service Representatives (CSRs), Universal Service Representatives (USRs), and call center contractors to handle the daily/weekly account level work that needs to take place after an OnTrack customer contacts PPL Electric. For example, CSRs or USRs will handle any account maintenance work including items such as: billing issues, payment issues, explaining OnTrack plan details, issuing referrals, customers who fall into the collections process and rate class investigations.

CBOs and other contractors also play a critical role in the delivery of the OnTrack program. PPL Electric will continue to use CBOs for eligibility screening, enrollment and recertification. The screening and enrollment work involves tasks such as, assessing documentation submitting by the potential enrollee, determining eligibility, and establishing the OnTrack payment plan in the system. The CBO staff completes similar tasks for customers during the

~~recertification stage. The Company utilizes other contractors to execute special projects, such as targeted outreach, phone enrollment, and customer education.~~

CBOs enroll and maintain customers on-line in real time through direct connections with PPL Electric's Customer Service System (CSS). The Company has provided appropriate letters to aid in customer contact, along with the necessary training in the use of CSS and the administration of OnTrack. The Company has given this information to each agency and their caseworkers in a comprehensive manual entitled *OnTrack Payment Program Procedures and Processes*. The list of OnTrack agencies, phone numbers and counties served follows. Presently, the CBO network of eight (8) organizations encompasses 54 employees located at sites throughout PPL's eastern Pennsylvania service territory. Within this team of 54 employees, there are eight (8) CBO

supervisors. The staffing levels at the CBOs may vary throughout the year based on workload demand and program needs.

14. How to Apply

There are multiple options for a customer to initiate the screening process for the OnTrack program. These options include the following:

1. During the payment assistance (phone call) interaction with the PPL contact center if the customer appears to be a good fit for the program, the system will automatically alert the CSR and a program application will be sent to the customer. The CSR will inform the customer that a program application is on the way.
2. The customer could call PPL directly at 1-800-342-5775 and request an application for the OnTrack program.
3. The customer could call his/her local CBO (see Section 15) and request an application for the OnTrack program.
4. The customer could visit his/her local CBO's website and download an application for the OnTrack program.
5. The customer could walk in to the CBO office and complete a program application or ask for assistance completing the application.
6. The customer could apply online at www.pplelectric.com/OnTrack .

The Company will continue to evaluate new options for applying to the program and move toward implementation when the benefits align with improving the customer's experience and the costs are reasonable.

~~15. OnTrack Community-Based Agencies & Counties Served~~

~~The table below lists the CBOs associated with PPL's OnTrack program, contact information, and counties served.~~

PPL Electric Utilities Corporation

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Community-Based Organization	Primary Phone Number	Counties Served
Community Action Committee of the Lehigh Valley 1337 East 5th Street Bethlehem, PA 18015 http://www.caclv.org/	610-691-5620	Lehigh, Northampton, Bucks, Montgomery
Community Action Commission of the Capital Region 1514 Derry Street Harrisburg, PA 17104 http://www.pactriocounty.org/	717-232-9757	Dauphin, Juniata, Perry, Cumberland, York
Schuylkill Community Action 217 Center Street Tamaqua, PA 18252 or 225 North Centre Street Pottsville, PA 17901	570-622-1995	Schuylkill, Columbia, Montour
TREHAB, Inc. 100 4th Street, Suite 20 Honesdale, PA 18431 http://www.trehab.org/	570-253-8941	Susquehanna, Pike, Wayne, Wyoming, Lackawanna, Monroe
Community Action Program of Lancaster County	717-299-7301	Lancaster, Lebanon, Berks,

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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Effective: December 1, 2025

~~601 South Queen Street~~ ~~P. O. Box 599~~ ~~Lancaster, PA 17608~~ ~~https://www.caplane.org/~~		~~Chester, York~~

Community-Based Organization	Primary Phone Number	Counties Served
STEP, Inc. 2138 Lincoln Street P. O. Box 3568 Williamsport, PA 17701	570-327-5485	Clinton, Lycoming
Union-Snyder Community Action Agency 713 Bridge Street, Suite 10 Selinsgrove, PA 17870 http://www.union-snydercaa.org/	570-374-0181	Union, Snyder, Northumberland
Commission on Economic Opportunity 165 Amber Lane, P. O. Box 1127 Wilkes-Barre, PA 18702 http://www.ceopeoplehelpingpeople.org/	570-826-0510	Luzerne, Carbon

16. Organizational Structure of PPL Electric Staff

Corporate administration of PPL Electric's OnTrack Payment Program is the responsibility of the Regulatory Programs & Business Services group of the Customer Services Department. The staff provides program management and field personnel are responsible for the day-to-day administration of OnTrack. The key personnel include the following:

Program Management Staff:

- Christopher Cardenas, Vice President – Customer Services

- ~~Melinda Stumpf, Manager – Regulatory Programs and Business Services~~
- ~~Chris R. Schoemaker, Jr., Program Manager – Regulatory Programs and Business Services~~

Regulatory Programs Specialists:

- Gladys Malone – Lancaster and Harrisburg Regions
- Florence McNelis – Northeast and Central Regions
- Kristen Kelly – Northeast and Susquehanna Regions
- Jaclyn Baldwin – Lehigh Region

Administrative Support:

- Cheryl Mohr, Steno/Clerk

17. Summary of Difference Between Proposed Plan (2017-2019) and Current Plan (2014-2016)

The table below provides a description of the key program design changes.

ID #	Category	Current Plan (2014-2016)	Proposed Plan (2017-2019)
1	Recertification	At the recertification point, the caseworker (CW) evaluates the customer for possible graduation (removal from OnTrack).	At the recertification point, the CW will re-evaluate the customer's position and adjust the OnTrack plan amount, if necessary, and the customer will remain active in the program.
2	Eligibility	Part of the eligibility criteria is for the customer to have a payment arrangement within the past twelve months.	The new eligibility criteria will eliminate the need to have had a payment arrangement over the past twelve months. An overdue balance is not required for enrollment.
3	Controls	Maximum OnTrack credit amounts are set at $3,328 (electric heat) and $1,310 (non-electric heat) for use over 18 months, regardless of where customer falls within the FPL tiers (101%150%, 51%-100%, 0%50%).	Maximum OnTrack credit amounts are set based on an increasing scale; the lower FPL tiers are allocated a higher credit amount. Electric Heat: 101%-150% = $3,328

PPL Electric Utilities Corporation

ID #	Category	Current Plan (2014-2016)	Proposed Plan (2017-2019)
			0%-50% = $4,027 Non-electric Heat: 101%-150% = $1,310 51%-100% $1,441 0%-50% = $1,585
4	Controls	Company's built in safety net did not allow a customer's OnTrack bill amount exceed 16% of their monthly income.	Company has control feature that will limit a customer's OnTrack payment consistent with the maximum energy burden levels in the CAP Policy Statement, subject to the minimum payment guidelines.
4	Eligibility	OnTrack Lifestyle (OTLS) feature is available for customers to receive six months of benefits when household income is less than or equal to mortgage payments or rent.	OTLS feature is available for customers whose household income is less than or equal to their mortgage payment or rent. The will receive a check-up every nine months to ensure the Company is accurately documenting income and aligning customer payments with the most recent information."
5	Eligibility	Zero income situations were not clearly defined. The plan stated the customer must have income but did not elaborate and provide more details.	Zero income situations are clarified (see Section 2.1). Potential enrollee must have income and non-earned income situations are discussed in more detail.
6	Procedural	Company only recalculated the OnTrack amount for a customer that moved to a new residence if their heat source changed from electrically heated to non-electrically heated, or vice versa.	Company will recalculate the OnTrack amount for all customers moving from one residence to another.

PPL Electric Utilities C

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(C) Indicates Change (D) Indicates Decrease (I) Indicates Increase

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ID #	Category		
7	Procedural	Current Plan (2014-2016) Company charged a pre-program arrearage co-payment of $5/month to every OnTrack customer.	was listed as available to them.
8	Procedural	Company periodically met with stakeholders to discuss Universal Service Program issues.	
9	Procedural	Customers who voluntarily removed themselves from the OnTrack program were not eligible for reinstatement until the end of their 18-month cycle.	
10	Procedural	Customers in OTBB who had SSI as their primary source of income or received LIHEAP within the last 16 months were not granted automatic recertification.	
11	Procedural	Customers with no source of income were not eligible for OnTrack.	
12	Procedural	OnTrack customers were able to shop from any generation supplier that	

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~~Proposed Plan (2017-2019)~~	~~suppliers that offer rates up to 7% lower than PPL's price to compare.~~
~~Company will only charge the $5/month co-payment to OnTrack customers with pre-program arrearage. In addition, the Company will apply the $5 monthly arrearage co-payment only to a pre-program arrearage balance for the account in which it was paid.~~	
~~Company will meet twice a year with stakeholders to discuss Universal Service Program issues.~~	
~~Customer who voluntarily removes themselves from OnTrack can request and be granted reinstatement at any time within the 18-month cycle by making the missed OnTrack payments to date.~~	
~~Customers in OTBB who have SSI as their primary source of income or have received LIHEAP within the last 16 months are eligible for automatic recertification.~~ ~~Customers will zero income will still be permitted in the OnTrack program with completion and submittal of a zero income form.~~	
~~OnTrack customers can only shop from a select group of generation~~	

~~Winter Relief Assistance Program~~

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~~(WRAP)~~

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~~PPL Electric Utilities Corporation~~

~~Winter Relief Assistance Program (WRAP) 1.~~

~~Program Description and Overview~~

~~1.1. Background~~

~~The Winter Relief Assistance Program (WRAP) reduces electric bills and improves comfort for low-income customers. PPL Electric Utilities Corporation (PPL Electric or the Company) funds and administers the program.~~

~~Contractors conduct energy surveys or "audits," install weatherization measures and provide energy education. The Company also uses contractors to conduct quality assurance inspections of completed work.~~

~~The WRAP services and measures installed by contractors depend on the customer's use of electricity, the results of an energy audit, and any coordination between other weatherization programs. PPL Electric encourages customers to participate as "partners" in the audit and energy education session(s) so that they can maximize their savings' success.~~

~~The Company started WRAP as a pilot program in 1985 with the support of the Pennsylvania Public Utility Commission (PUC or the Commission) for customers at or below 150 percent of poverty level. At that time, customers needed to have electric heat or an electric water heater to qualify for the program.~~

~~In 1988, the PUC required that all covered electric and gas utilities in Pennsylvania establish a Low Income Usage Reduction Program ("LIURP") for customers in their territories. WRAP became PPL Electric's LIURP and the Company agreed to expand funding from $2,000,000 to $3,023,000. The Company also added energy education and lighting measures as part of WRAP.~~

~~In 1998, PPL Electric implemented the concept of universal service programs for low-income customers as part of the settlement agreement associated with electric utility industry restructuring. Universal service programs include WRAP (LIURP), OnTrack (Customer Assistance Program or "CAP"), CARES and Operation HELP. The Company agreed to expand its annual funding to $4,700,000 and serve "an appropriate" amount of baseload ("lighting and appliance") customers as part of its settlement agreement. PPL Electric also incorporated an additional $1,000,000 annual funding from its "Keep Warm"~~

~~Pilot Program (1995-1997), targeted at customers between 150% and 200% of poverty level, as part of LIURP.~~

~~PPL Electric has expanded its LIURP funding and scope of services through various regulatory proceedings and initiatives since 1998, most recently from $9,500,000 to $10,000,000 as part of its 2016 distribution rate case~~

settlement. In addition to LIURP, the Company has provided a direct install program for low-income customers through Act 129 WRAP since 2009. Act 129 Phase 3 started on 6/1/2016 and ends on 5/31/2021 and will continue to feature a direct install program as well as other energy-saving programs for customers with limited incomes. The PUC approved PPL's Energy Efficiency and Conservation Plan for Act 129 Phase 3 in March 2016.

1.2. Objectives

The primary objectives for WRAP are to:

1. Reduce the energy usage and electric bills of low-income customers; and
2. Increase the ability to pay and decrease the arrearages of low-income customers.

Secondary objectives include:

1. Improve comfort for low-income customers;
2. Promote safer living conditions through the reduction of secondary heating devices;
3. Maintain/establish partnerships with social service agencies, community-based organizations and local private contractors to promote maximum and timely assistance; and
4. Make tailored referrals to Company and other assistance programs, such as OnTrack, LIHEAP, Act 129 programs and other weatherization programs.

1.3. Participation Eligibility

PPL Electric requires that customers meet the following criteria to qualify for WRAP:

- Household income is at or below 150 percent of poverty level. The Company will serve up to 20% of customers that are between 150% - 200% of poverty level through its LIURP budget. This includes "special needs" customers as defined by the PUC, customers living in multi-unit projects who could best benefit from "whole building" treatments, and customers referred through inter-utility coordination.
- Customer is at least 18 years old.

- ~~The premise is in PPL Electric's service area and has its own electric meter.~~
- ~~Customer's home is the primary home, not a "second" or vacation home.~~

- The electric service is the name of one of the household's occupants. (Exception: home is part of a multi-unit project and service is temporarily in the landlord's name).
- The premise did not receive LIURP WRAP or Act 129 WRAP within the past three years and has the potential to receive energy reduction measures and services. PPL staff will review applicants who received LIURP or Act 129 WRAP within the past three years on a case-by-case basis.
- The customer has at least nine months usage history at the premise. (Exceptions made with Company approval).[6]

If an apartment building contains at least three units and at least 50 percent of the tenants qualify for WRAP, PPL Electric may provide weatherization measures and services to all tenants in the building. Each tenant must provide consent for WRAP.

As part of PPL's Energy Efficiency and Conservation Plan (EE&C) Plan, Act 129 WRAP serves customers in multi-unit households with incomes at or below 150% of the federal poverty income guidelines. Multi-unit buildings with incomes between 150% and 200% of the federal poverty income guidelines or Act 129 recipients who could benefit from additional WRAP measures will be referred by the Act 129 conservation service provider (CSP). There is no minimum usage for jobs coordinated with Act 129 WRAP. A household must have an individual meter to qualify for LIURP; master-metered buildings are not eligible for LIURP WRAP.

A customer does not need to have an overdue amount with PPL Electric to qualify for WRAP. However, the company may prioritize WRAP services in situations where a customer has high electric consumption or, the customer participates in OnTrack and is at risk for exceeding the OnTrack benefit levels. The Company currently defines "high usage" households as households that use more than 18,000 kWhs per year.

1.4. Customer Consent

The Company requires customer consent prior to the start of any WRAP work. In addition to authorizing WRAP, the customer agrees to participate in the energy audit and energy education session(s).

1.5. Landlord Consent

~~Customers that have less than 9 months usage and are below 150 percent of Poverty Level guidelines are eligible for Act 129 WRAP.~~

Homeowners and renters are eligible for WRAP. PPL Electric requires that the landlord sign a consent form before a tenant receives most measures. If the landlord does not sign the consent form, the Company will offer one or more of the following to the tenant:

- Referral to Act 129 Low-Income Program, if income eligible
- Provision of an energy saving kit, if the household income is between 150-200% of the federal poverty income guidelines
- Phone or in-home energy education session (e.g. high usage OnTrack customer)
- Limited baseload WRAP

1.6. Lifestyle

PPL Electric offers baseload WRAP when a family's income is less than their monthly rent or mortgage payment. The Company may provide partial weatherization in situations where lifestyle choices (hot tub, heated sunroom, etc.) accounts for major energy use.

1.7. Usage Criteria

Effective 2017, PPL Electric's proposed minimum criteria for WRAP is 6,000 annual kWh. The Company can make exceptions for customers living in very small premises or hardship situations (e.g. elderly customer limits use of electric heat during the pre-treatment period). PPL Electric will refer "low usage" customers not served through LIURP to other utility programs, other weatherization programs (if not previously received) and to LIHEAP Crisis when available.

1.8. Promoting WRAP

Well-planned outreach is an essential component of WRAP. PPL Electric Utilities advertises WRAP in its bill insert annually and promotes WRAP on its website so all residential customers can learn about the program. The Company also implemented an "on-line" WRAP Application in March 2015.

The Company strongly encourages that OnTrack customers participate in WRAP. Failure for an OnTrack customer to reduce or maintain electric usage or to fulfill WRAP-related requirements may result in removal from the

~~program. PPL Electric informs OnTrack customers about the program through its *Post Enrollment OnTrack Brochure*, agency referrals, website, and targeted phone calls and mailings. The Company will continue to seek innovative ways to enroll OnTrack customers into WRAP and to focus on the benefits that the service provides.~~

In addition, the Company may use some or all of the following outreach methods to reach potentially eligible customers in years 2017-2019:

- Phone calls, mailings, and e-mail "blasts" to electric LIHEAP recipients and customers identified as "low-income" in PPL's Customer Service System (CSS) or through data-mining in CSS
- Program information on PPL Electric's website (www.pplelectric.com)
- Presentations and communications to PPL Electric employees, including information and updates on the Customer Services internal website
- Cross-marketing with other weatherization and utility programs
- Social media (e.g. Facebook)
- Presentations and communications to social service agencies, senior citizens groups and other organizations such as "Healthy Homes and Lead Partnership"
- Participation in community events, PUC/Utility events, and booths at high traffic areas where customers with limited incomes can be reached
- Communications and personal contact with multi-family housing authorities, project managers, and landlords
- WRAP Contractor Referrals/Word-of-Mouth
- "Free" news segments and press releases
- Low-cost print media options such as "merchandisers"
- PPL Outreach Pilot in the Lancaster Area which includes mailings and posters to churches, food pantries, etc.
- Other, as appropriate

PPL Electric tracks the number of qualified WRAP participants and "how they heard about WRAP" through its "Low-Income Energy Assistance Programs" Database System or LEAP. The Company will continue to evaluate new outreach technologies and strategies throughout 2017-2019 and implement as cost-effective and feasible.

1.9. Intake

PPL Electric's goal is to make the WRAP intake process quick and easy for the customer. In order to make the WRAP process seamless to the customer, the Company will employ a customer care center to enroll customers through outbound and inbound phone calls.[7] PPL Electric's USRs will continue to process applications received through mail. PPL will employ the strategies below to enroll customers (specific processes are subject to change based on new systems or technologies):

~~[7] The proposed intake process for Universal Service WRAP (LIURP) mirrors that of Act 129 Low Income WRAP Phase 3 which took effect on June 1, 2016.~~

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1. ~~Customer calls the designated customer care center or responds to an outbound call. The customer care "associate" enters the information into LEAP and informs the customer of their eligibility status.~~

2. ~~Customer completes a hard copy application as a result of an outbound mailing, agency referral or personal contact and mails to a PPL office. PPL scans the application and related information into a central work management system. A PPL USR enters the information into LEAP and notifies the customer of their eligibility status.~~

3. ~~Customer completes and submits an application through PPL Electric's website. The customer will receive an auto-generated message as to whether the application is accepted along with a Case Number, or if the application is under review. The application information automatically migrates into LEAP.~~

4. ~~Customer completes an application in-person (e.g. senior citizen event). The USR or a representative of the Act 129 CSP enters the information into LEAP and notifies the customer of their eligibility status.~~

5. ~~OnTrack caseworker issues an electronic referral to WRAP on PPL's CSS system. A PPL staff member will follow up with a letter or phone call. Or, the OnTrack or other agency caseworker assists the customer in completing an application and mails or faxes the WRAP Application to PPL EU.~~

6. ~~WRAP Contractor mails, faxes or delivers a completed WRAP Application as part of inter-utility coordination. The PPL USR enters the application into LEAP and notifies the contractor and/or customer of their eligibility. When possible, the contractor completes WRAP work in tandem with another weatherization program.~~

7. ~~The customer receives Act 129 WRAP and the Act 129 CSP recommends additional measures through LIURP using the LEAP system. PPL staff will determine if the customer is eligible for LIURP, and if so, will create a separate LIURP case.~~

~~If a customer qualifies for WRAP, LEAP assigns a Case Number and designates the case as "LIURP" or "Act 129 WRAP" based on the pre-determined criteria as delineated in the following table.~~

~~LIURP and Act 129 Eligibility~~

~~LIURP~~	~~Act 129 WRAP~~
~~All cases between 150%-200% of the~~	~~All Multi-unit homes~~

FPL income guidelines*	
Installed electric heat (primary source)*	Non-installed electric heat (primary source) and usage is less than 18,000 kWhs**
Annual usage is greater than 17,999 kWhs*	Less than 10 months usage at the premise under the current account**
Electric water heater 12+ years old, or mobile home with an electric water heater*	Mobile home without an electric water heater and usage is less than 18,000 kWhs

*Excludes multi-unit premises

** Household income must be at least 150% of the FPL guidelines or lower

Act 129 cases are assigned to an Act 129 CSP; LIURP cases are assigned to a LIURP contractor. PPL staff can change the program type based on contractor field observations and prior to submitting any invoices for the case. Act 129 customers may receive additional measures from LIURP, which are tracked separately under a different case number.

An application that does not automatically qualify goes under "review" (e.g. customer has service at multiple premises). PPL Electric staff makes the determination as to customer eligibility based on program guidelines, customer need and the potential to receive WRAP measures.

1.10. Energy Survey

PPL Electric uses the energy survey or "audit" to identify what measures and services the contractor will install in the customer's home. Decisions made during the audit are based on:

- Customer interview/occupant practices
- Electric usage history
- Site-specific diagnosis
- Prioritization of measures
- PUC payback criteria
- Coordination with other weatherization programs

WRAP auditors recommend measures in compliance with the priority lists contained in the *WRAP Standards and Field Guide*. The objectives of the priority lists are to:

1. ~~Reduce electric consumption installed through WRAP measures and occupant education;~~
2. ~~Comply with PA State Weatherization Health and Safety standards; and~~

3. Provide all income-eligible customers in PPL Electric's distribution service area with an equal opportunity for receiving WRAP services and measures.

The content on the priority lists may change based on the Company's evaluation results, changes in state regulations, the implementation of new measures and technologies, and changes in customer demographics and housing stock.

The LEAP system assigns a Case Number for every WRAP Job followed by the Program or "campaign" type (LIURP or Act 129 WRAP) and Job Type. The Job Types are Full Cost (heating), Low Cost (water heating) or Baseload (lighting and appliances) in accordance with the PUC reporting criteria.

If a customer has installed electric heat as indicated on the WRAP Application, LEAP categorizes the Job as Full Cost. The auditor (contractor) can downgrade the job type to baseload or low cost if the premise has less than 50 percent installed electric heat, if there is no opportunity to install heating measures, or for health and safety reasons. PPL staff will also downgrade any heating job assigned to a contractor if the customer is a renter and the landlord does not provide written consent for WRAP.

LEAP assigns any job where the customer did not indicate installed electric heat as a baseload job. The contractor can upgrade for full cost measures if the customer has installed heat in at least 50 percent of the home or for high seasonal usage/electric space heating where the auditor can demonstrate the potential for cost-effective electric energy savings (with PPL approval).

If a premise has an installed electric water heater and the auditor recommends at least one water heating measure, LEAP automatically upgrades a job from baseload to low cost.

The LEAP system matches the LIURP measures to the Job Type. Therefore, the auditor only views those potential measures that pertain to the job.

WRAP Contractors can bypass the LIURP audit if an equivalent audit was done within the past 12 months through another weatherization program. The Contractor or PPL employee must upload a copy of the Audit or Assessment Form into LEAP.

1.11. Installation of Measures – Baseload

~~All WRAP customers are eligible for baseload measures. Standard measures and services include:~~

- Energy education
- Installation of Light-Emitting Diode bulbs (LEDs) s
- Refrigerator replacement;
- Window air conditioner replacement
- Dehumidifier replacement
- Waterbed replacement with a mattress
- Changing or cleaning of heating/cooling filters
- Dryer venting (electric dryer)
- Clothesline installation
- Power Strip/Smart Plug
- Appliance replacement, with PPL Electric approval
- Carbon monoxide detector
- Comfort measures such as a door sweep or widow quilt
- Appliance replacement if the auditor can demonstrate a 12-year payback[9]

1.12. Installation of Measures – Low Cost

If the baseload customer has an electric water heater and has the potential for water heating measures, the WRAP auditor may upgrade the job to "low cost" at the time of the baseload audit (or downgrade the job during the full cost audit).

Low cost measures include:

- Water heater replacement with a Heat Pump Water Heater ("HPWH") or a standard domestic electric water heater
- Gravity Film Exchange
- Repair of water leaks
- Water pipe insulation
- Installation of energy/efficient showerhead(s)
- Installation of energy-efficient aerator(s)
- All baseload measures
- Other measures that meet PUC payback criteria

The Company has no expenditure limit on low cost jobs. However, measures must meet the PUC payback criteria described in PPL Electric's *WRAP*

[8] PPL Electric began replacing incandescent light bulbs with LEDs in 2014 with PUC approval. The Company will continue to explore lighting technologies and implement as cost-effective and feasible.

[9] Examples of appliance replacement include washing machines, electric dryers and electric stoves. The Company addresses specific guidelines for replacement in the WRAP Standards and Field Guide.

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~~*Standards and Field Guide*. PPL Electric requires that contractors install HPWHs when the site meets the criteria for a standard replacement.~~

~~1.13. Installation of Measures – Full Cost~~

~~Customers with installed electric heat in 50 percent or more of the premise are eligible for a full cost audit. The baseload auditor can upgrade a job in a home with high seasonal usage where full cost measures may reduce heating and/or cooling costs. Conversely, the auditor may downgrade a job if there is no potential to install electric heating/cooling measures or the home is beyond the scope of weatherization. PPL Electric staff makes the final determination as to the "job type" based on the measures installed.~~

~~Full cost measures include:~~

- ~~Blower door testing and associated air sealing~~
- ~~Attic, wall and floor insulation~~
- ~~Sealing of attic bypasses~~
- ~~Attic vents and hatches~~
- ~~Crawlspace and header insulation~~
- ~~Heating equipment repair/retrofit/replacement~~
- ~~Duct insulation and repair~~
- ~~Caulking and weather-stripping~~
- ~~Door sweeps~~
- ~~Storm windows~~
- ~~Window replacement~~
- ~~Thermostat replacement~~
- ~~Water heating measures, if the premise has an electric water heater~~
- ~~Baseload measures~~
- ~~Other measures that meet the PUC payback criteria~~

~~The PUC's LIURP guidelines suggest a seven-or twelve-year payback for most measures. In 2002, PPL Electric implemented an aggregate payback formula based on the customer's electric seasonal usage. The Company assigns a "shell allowance" for each full cost job based on the payback formula. The shell allowance serves as a spending guideline for full cost measures in order to reduce electric usage. Examples of shell measures include insulation and air sealing.~~

~~PPL Electric plans to continue using the shell allowance as a guideline for full cost expenditures in years 2017-2019. However, the Company will allow WRAP contractors to exceed the shell allowance for "high" priority measures such as~~

~~attic insulation and associated air sealing and electric heat repair with PPL approval.~~

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Incidental Repairs – Contractors can make small incidental repairs as needed for the installation of other weatherization measures. As a general guideline, the suggested spending allowance for incidental repairs is 30 percent above the shell allowance limit.

Health and Safety – Contractors can spend up to $650 in health and safety diagnostic testing and measures for heating jobs without PPL Electric's approval. Examples of health and safety measures include dryer venting, and the installation of carbon monoxide detectors and bathroom exhaust fans. PPL Electric proposes to continue allowing a "standard" $650 health and safety allowance in years 2017-2019. Contractors can exceed the allowance with PPL approval to address more extensive health and safety problems such as mold or lead remediation that inhibit the installation of full cost measures.

WRAP Contractors can spend up to $250 in "comfort" measures in conjunction with electric energy-saving measures for low cost and baseload jobs.

Contractors should install comfort measures, such as window quilts, that will not impact the air changes-per-hour of the home where feasible. In situations where the contractor installs a measure that will impact air quality or combustion levels (e.g. the customer is over income for the PA Weatherization Assistance Program), the contractor should, at a minimum, conduct a Combustion Appliance Zone (CAZ) test before and after the installation.

Indoor Air Quality – Contractors may choose to do air sealing in homes where there are comfort and/or moisture problems or when the electric usage is high, even if the home is below the minimum ventilation guidelines ("MVG"). If the home is below the MVG before or after the installation of WRAP measures, contractors may add mechanical ventilation to ensure proper indoor air quality; this cost is included as a health and safety measure.

Municipal Requirements – Certain municipalities require permits for the installation of WRAP measures such as water heater replacement. PPL Electric will expect contractors to acquire a permit as part of the WRAP job. WRAP Contractors should include a copy of the permit as part of the invoicing process.

PPL currently allows the installation of smoke alarms, water heating check valves, and water heating expansion tanks in accordance with municipal requirements as needed to install WRAP measures. The Company will address

~~additional municipal requirements on an individual basis. The cost of the municipal measure should not exceed the cost of the energy-saving measure.~~

~~1.14. Energy Education~~

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Energy education is an important component of WRAP. All WRAP customers are eligible for at least one home energy education session. There are several types of sessions.

Initial – The educator works with the customer to itemize electric costs and to influence choices that will save energy and improve comfort and safety. The educator conducts the initial session prior to the installation of measures, usually during the audit. In years 2017-2019, PPL Electric will continue to require that all LIURP customers receive an initial energy education session, unless the customer received an equivalent session through Act 129 WRAP prior to the installation of LIURP measures.

WRAP contactors are required to integrate education into all aspects of WRAP. The LIURP installer should continue to reinforce educational concepts from the LIURP or Act 129 Audit.

Additional Session – The quality assurance inspector offers a follow-up session to customers in conjunction with a post-installation inspection or within six months after the installation of all measures. If a full-cost recipient does not receive a site inspection, PPL Electric will offer follow-up education while conducting a phone inspection. A PPL EU staff member or WRAP quality assurance inspector will respond to the request.

A quality assurance inspector can conduct follow-up education as a site visit or phone session. The educator reviews the installed measures, discusses any changes in electric usage with the household and continues to work with the household to influence good choices.

Effective 2017, PPL will monitor the post-usage recipients within 3-9 months after receiving WRAP. The company will offer the customer a remedial energy education session (usually by phone) and/or provide energy-saving tips per mail. [10]

One-Year Follow-up – As per the suggestion of WRAP contractors, the Company will develop and implement a feedback mechanism for customers after the twelve-month post-WRAP period in 2017. In situations where the customer's usage continues to increase or remains high, PPL will offer remedial energy education or a referral for additional WRAP services and measures.

OnTrack Education – In years 2017-2019, PPL Electric plans to expand its efforts to provide educational services to "high usage" OnTrack customers. [11]

~~10 PPL Electric expects to have the system functionality to monitor post-installation usage in September 2016.~~

~~11 Effective May 2016, PPL Electric gained the functionality to track information in LEAP for customers that PPL staff assigns for energy education (no installed measures).~~

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While the Company expects to refer most customers to WRAP, OnTrack customers who are not eligible for WRAP can receive home, phone or mail education/energy-saving kits. The Company may also assign a customer for education if there is an immediate need for education (e.g. high defacto space heating usage) and the customer cannot receive WRAP for at least 30 days. PPL personnel and WRAP Contractors will also educate customers on PPL Electric's internet tools for monitoring energy usage when applicable.[12]

1.15. Quality Assurance

PPL Electric will target a minimum of 30 percent of all full cost jobs for a site inspection. The Company will conduct phone inspections for a minimum of 25 percent of baseload and low cost recipients. PPL Electric may choose to inspect all jobs with new or pilot measures.

The objectives of the inspection are to:

1. Ensure that all measures and services listed in LEAP are installed in accordance with WRAP standards;

2. Identify major missed opportunities and adherence to the priority lists; and

3. Gather customer satisfaction data.

The inspector verifies the installation of invoiced measures and notes any concerns or major missed opportunities in LEAP. The contractor has 30 days in which to respond to a customer. The Company uses contractors to conduct most inspections. WRAP contractors can be inspectors as long as they are not the auditors and/or installers for the jobs for which they inspect.

2. Funding and Enrollment Levels

PPL Electric's current WRAP (LIURP) budget is $10,000,000 annually, a 20 percent increase since 2013.

In order to minimize the impact on all residential customers, PPL Electric is not proposing a LIURP funding increase over the next three years. The Company expects to serve more customers through coordination with other weatherization programs (including Act 129), reduced administration and field support costs and decreased material costs for lighting measures. PPL expects to channel most income-eligible baseload customers to Act 129 WRAP.

~~12 A PPL study conducted in 2014 showed that 39% of WRAP recipients registered to use PPL Electric's Energy Analyzer web tool.~~

The chart below depicts the 2017-2019 funding levels and projected enrollment by job type:

Year	Expenditures	Full Cost (Heating)	Low Cost (Water Heating)	Baseload
2017	$10,000,000	2,010	575	715
2018	$10,000,000	2,010	575	715
2019	$10,000,000	2,010	575	715

In addition to the projected numbers by WRAP job type listed above, the Company will provide energy-saving kits and/or energy education for low-income customers not eligible for WRAP measures in conjunction with the LIURP budget.

3. Needs Assessment

PPL identifies 102,197 customers that can benefit from WRAP. The Company projects a total cost of $250,769,335 to serve these customers based on the methodology below. The costs are based on the 2017 average cost per job for direct costs, multiplied by 1.12 (12%) for administrative and field support costs. The calculation below takes into account that the average cost per job for direct costs differs based on the type of job. The total cost to serve figure was calculated as follows:

- Number of confirmed low-income customers coded as residential – electric heat: 43,945
- Customers likely to receive electric heat treatments based on historical data: 38,232[13]
- The average cost-per-job for direct cost (electric heat treatment): $3,581

To calculate the total cost to serve residential electric heat customers, PPL Electric multiplied the number of heating customers (38,232) by the average-cost-per-job for direct costs ($3,581) and added 12% for administrative/field support. This resulted in a total cost to serve in the amount of $153,337,487.

- Number of confirmed low-income customers coded as residential – non-electric heat = 58,252
- Customers likely to receive water heating and/or baseload treatments, including customers with electric heat = 63,965

~~13 Approximately 13 percent of customers with electric heat do not receive heating treatments due to health and safety deferrals, lack of landlord consent, or the premise does not qualify for heating measures as determined by the LIURP Contractor. These customers are factored into the customer segment that is likely to receive water heating and/or baseload treatments.~~

- The average cost-per-job for direct cost (water heating and/or baseload treatment): $1,360

To calculate the total cost to serve residential non-electric heat customers, PPL Electric multiplied the number of customers likely to receive water heating and/or baseload treatments (63,965) by the average cost-per-job for direct cost ($1,360) and added 12% for administrative/field support. This resulted in a total cost to serve in the amount of $97,431,488.

To complete the calculation, the total cost to serve 43,945 heating customers ($153,337,847) and the total cost to serve 63,965 customers with water heating/baseload jobs ($97,431,488) were added together to provide a total cost of $250,769,335.

4. Organizational Structure of PPL Electric Staff

The Regulatory Programs and Business Services work group at PPL Electric administers Universal Service WRAP (LIURP). The Program Manager oversees the program and is responsible for all regulatory reporting and compliance. She works closely with the Low Income Customer Programs Specialist to ensure effective coordination between Universal Service and Act 129 WRAP.

Five Regional Program Specialists (RPSs) direct the implementation of universal service programs within their respective regions.[14] They manage the budgets, workload and contractors in their areas and respond to escalated customer inquiries and concerns.

A team of Universal Service Representatives is responsible for the daily operations of WRAP such as data entry into LEAP, reviewing applications, verifying invoices, and handling customer inquiries. They also support specific OnTrack and CARES functions.

Program Management Staff:

- Christopher Cardenas, Vice President – Customer Services
- Melinda Stumpf, Manager – Regulatory Programs and Business Services
- Linda Melenchek, Program Manager – Regulatory Programs and Business Services

~~1.~~ ~~WRAP and OnTrack regions are comprised of specific counties which may change based on customer need and availability of resources.~~

Regional Regulatory Programs Specialists: 15

- Jaclyn Baldwin – Lehigh Region
- Kristen Kelly – Susquehanna Region
- Gladys Malone – Lancaster and Harrisburg Regions
- Florence McNelis – Northeast Region

Universal Service Reps

- Linda Banzhof – Lancaster Region
- Kimberly Brummett – Northeast and Susquehanna Regions
- Ann Miller – Susquehanna Region
- Zachary Reynolds – Harrisburg Region
- Donna Schall – Lehigh Region
- Pamela Yale – Northeast Region

5. Contractor Selection, Requirements, and Support

5.1. Contractor Selection and Requirements

PPL Electric uses contractors to install weatherization measures and conduct audits, inspections and energy education sessions. The Company's Regulatory Programs Specialists select contractors from qualified and reputable weatherization agencies and local private contractors. Weatherization contractors may use sub-contractors for specialized work (e.g. electrical, plumbing and heating equipment repair).

The Company issues contracts on a three year basis with the opportunity for annual adjustments. PPL Electric staff will select the contractors through a request for proposal process in accordance with the Company's procurement guidelines and policies.

The Company expects contractors to conform to all federal, state and local requirements and to upload any permits into LEAP. Materials and the installation of materials must comply with WRAP standards. All Full Cost auditors, inspectors and at least one member of each installation agency that performs full cost work must have an active Building Performance Institute (BPI) – Analyst I Certification or PA weatherization certification equivalent.

In addition, contractors must meet the following requirements:

1. Adhere to PPL Electric's standard WRAP contractual terms and conditions
2. Complete the required documentation for each WRAP job in LEAP.

~~15 Regulatory Programs Specialists and Universal Service Reps support other regions as needed.~~

3. Comply with OSHA and the WRAP Standard as specified in the *WRAP Standards and Field Guide*.
4. Adhere to all codes and municipal requirements. Documents any permits acquired for WRAP work in LEAP.
5. Complete work within a specified time mutually agreed upon by PPL Electric and the contractor.
6. Submit invoices in accordance with the policies issued by the Company's Financial Department.
7. Procure all materials, including LEDs.
8. Refer customer to payment assistance programs, other weatherization programs, and Act 129 programs where applicable and documents in LEAP. Coordinates LIURP and Act 129 work as requested by PPL EU.
9. Provide a one year warranty on all labor and materials, unless otherwise noted in the contract.
10. Address problems upon notification and no later than 30 days.
11. Correct problems identified by PPL Electric as emergencies within 24 hours. Contractors should provide customers with their names and phone number upon completion of work.
12. Attend required meetings and training provided by PPL Electric.
13. Adhere to a performance review, minimum of once per year.

PPL Electric assigns work to contractors based on customer need, location, skill sets, experience and ability to handle increased workload. Habitual delays may result in the assignment of work to another contractor.

5.2. Performance

PPL Electric conducts a performance review with individual WRAP contractors at least once per year. The Company evaluates contractors on their ability to complete assigned work on time, quality of their work, cost effectiveness and customer satisfaction. Performance metrics, as documented in LEAP, include:

- Turn around time for job completion
- Coordination with other programs and services
- Measures installed, cost per measure installed
- Customer satisfaction

Contractors will also receive feedback as part of the annual LIURP evaluation as to their average pre to post WRAP savings, acquisition cost (when available) and WRAP savings' results in general.

~~The performance review gives contractors the opportunity to express any problems or concerns and to make suggestions for improvement.~~

In addition to the annual performance review, PPL Electric staff or a designated home performance specialist performs periodic field observations of auditors, crew leaders, and energy educators to include observations of new personnel. The Company's staff may also conduct field inspections of jobs that do not require diagnostic testing.

PPL Electric may request additional meetings and/or training for contractors that do not meet WRAP requirements. If performance does not improve, the Company may terminate the WRAP contract.

5.3. Training

PPL Electric will continue to reserve a portion of its annual field support budget for existing WRAP contractors. Training funds will be used to:

1. Sponsor and/or provide contractor sponsorships to conferences and special events (e.g., National Affordable Comfort Conference).
2. Sponsor and /or provide training that will enable contractors to receive Continuing Education Units (CEUs) or prepare for BPI Certification.
3. Sponsor and coordinate training for specialized work (e.g., combustion testing, infrared training, heat pump water heater installation, baseload measures and energy education).
4. Develop and implement training that is PPL Electric specific (e.g., OnTrack education, new pilots or measures).
5. Sponsor webinars on new technologies, techniques and best practices.

PPL will allocate a portion of its training budget, as needed, to support the PA Quality Control Inspector (QCI) and BPI testing and certification/re-certification fees. The Company will work with the PUC, the PA Weatherization Advisory Panel, and WRAP Contractors to identify and support training needs as needed to meet state or federal home performance standards.

The Company offers a stipend to contractors who attend mandatory training that is specific to PPL's LIURP program to help offset productivity losses. The stipend does not apply to training at the job site.

5.4. Computer Enhancements

In 2014-2015, PPL Corporation re-wrote its fourteen year-old WRAP database and reporting system. The Company deployed the new system, LEAP, to

~~internal users and WRAP contractors in March 2015. The new system featured improved communications between PPL and contractors, data validation, enhanced workflow and budget management, and reduced paperwork.~~

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~~The Company deployed LEAP Release 2.1 in May 2016 which focused on LIURP/Act 129 Phase 3 coordination[16], improved invoicing functionality, and the capturing of post-installation data for LIURP Reporting. PPL Electric is scheduled to deploy subsequent releases in 2016 which will focus on improved field communications and ease of completing the annual LIURP report.~~

~~The Company will continue making enhancements to the system based on internal and contractor feedback, new regulatory or company requirements, and the implementation of new pilots and process improvements.~~

~~5.5. Contractor Communications~~

~~PPL Electric is committed to the continuous improvement of WRAP. In 2010, the Company established the WRAP Technical Team of PPL Electric staff and at least one contractor in each region. The team provided recommendations for WRAP standards and training and all WRAP organizations had the opportunity to review the standards prior to publication.~~

~~PPL Electric is in the process of revising its field standards manual with subsequent revisions "as needed" during 2017-2019. As in the past, the WRAP Technical Team will provide initial input followed by a review period for all contractors. The Company may also hire a home performance consultant(s) to help develop or review the more technical aspects of the manual.~~

~~As part of a WRAP Contractor Survey (March 2016), some contractors requested periodic updates on program changes and best practices. Starting in 2017, PPL will minimally provide quarterly e-mail updates on WRAP changes, etc. to include any changes in other weatherization programs that impact WRAP. The WRAP Team also plans to continue coordinating an annual contractor meeting, usually in the fall.~~

~~PPL Electric will continue to invite suggestions and ideas for WRAP process improvement from WRAP contractors and other stakeholders. For example, almost all contractors reported scheduling difficulties or lack of customer cooperation as the primary reason for work delays. As a result, PPL staff is identifying and implementing better ways to communicate with customers during the WRAP process.~~

~~5.6.Advisory Panel~~

~~PPL Electric will establish a universal service stakeholder group that meets at least twice per year. The intent of the stakeholder group is to improve PPL's~~

~~16 Act 129 Phase 3 began in June 2016. PPL Electric split the costs for LEAP development between the LIURP and Act 129 budgets.~~

universal service programs, including LIURP, through sharing information and inviting feedback.

6. Pilots

The Company periodically pilots new products, measures, techniques or approaches to weatherization as part of WRAP. Pilot suggestions come from regulators, WRAP contractors, customers and PPL Electric staff.

6.1. Ductless (Mini-Split) Heat Pumps:

In accordance with contractor feedback, PPL Electric is proposing to implement a Ductless Heat Pump Pilot in 2017 for electric resistance heating and

(possibly) space heating customers. The WRAP Technical Team will develop the site selection and installation criteria with guidance from a home performance expert. The Company will spend a maximum of $250,000 or serve 25

customers (whichever comes first), excluding evaluation costs. The pilot evaluation will be done in conjunction with the 2017 Billing/Analyses and LIURP Report which is due to the PUC in April 2019. In the event that PPL cannot identify customers that meet the site selection criteria through normal LIURP channels, the Company will apply the installation of any unspent funds towards LIURP measures and services.

6.2. Additional Pilots

In 2017 and beyond, PPL Electric will continue to investigate pilot

opportunities and, if feasible, seek approval from the Commission to

implement. The Company will continue to maintain an open process towards pilot suggestions. Interested parties should submit a brief proposal to the PPL Electric WRAP Team that includes the pilot description, objectives, rationale, and suggestions for evaluation. The WRAP Technical Team will need to review any pilot suggestions that involve field or technical applications prior to regulatory submission.

The WRAP Technical Team and contractor network will continue to evaluate suggestions for pilot or new measures (e.g. solar motion sensor lights).

7. Energy Devices (Home Area Networks)

~~Beginning November 2016, PPL Electric is replacing its existing residential meters in accordance with Act 129 requirements. Deployment will continue until mid-2019. The new meters will enable the technology to facilitate customers' direct access to price and consumption information utilizing the industry standard Zigbee technology that will be included in the new meters. An additional device that is commercially available will be required to enable this capability.~~

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~~During the years 2017-2019, PPL Electric WRAP staff will work with PPL's Advanced Metering Infrastructure (AMI) Project Team to explore the feasibility of a home area network (HAN) pilot program to include Low Income~~

~~Customers. This will be addressed in greater detail as part of its 2020-2023 Three Year Plan.~~

~~8. Inter-Utility Coordination~~

~~PPL will continue to encourage coordination with the PA WAP, gas utility and county weatherization programs in accordance with the budget and resources of the other programs. Current initiatives include:~~

- ~~The WRAP Team accepts ongoing contractor and utility referrals through e-mail, phone calls and faxes. The Company will schedule WRAP work in conjunction with the other weatherization programs when feasible. Contractors enter coordination efforts within a twelve-year period into LEAP.~~
- ~~Agencies that provide multiple programs encourage customers to apply for multiple programs and assist customer in the application process. Or, the agency mails the customer a WRAP Application during WAP intake.~~
- ~~WRAP contractors refer WRAP participants to other weatherization programs and document in LEAP.~~
- ~~The WRAP Team provides electric usage information to WAP agencies for evaluation and referral.~~
- ~~PPL coordinates "as-needed" calls with the gas utility. However, coordination is difficult due to discrepancy in funding and the amount of customers served.~~
- ~~The WRAP Team sponsors and shares information at PUC utility events.~~

~~In 2017-2019, PPL Electric plans to strengthen utility coordination through the following initiatives:~~

1. ~~Initiate a quarterly contact (meetings, phone calls or e-mail) with DCED WAP staff and the gas utilities to improve coordination efforts and receive updates of changing guidelines and procedures. Communicate changes to WRAP contractors in quarterly updates.~~
2. ~~Monitor contractor coordination efforts through LEAP.~~
3. ~~Provide WAP contractors with WRAP Applications and referral postcards.~~

~~4. Screen customer lists provided by agencies for possible WRAP referral.~~
~~5. Participate in the WAP Advisory Council Meetings and related inter-utility projects (e.g. the possible development of an inter-utility coordination database).~~

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~~6. Align WRAP with PA WAP standards where cost-effective and feasible. Continue to identify and implement training partnerships with the National Sustainable Structures Center.[17]~~

~~9. Reporting and Evaluation~~

~~PPL Electric is required to submit the following annual reports to the PUC on or near the following dates:~~

~~1. LIURP Productivity Report – March 1~~
~~2. USP Report (LIURP Section) – April 1~~
~~3. LIURP Annual Report – April 30~~
~~4. LIURP Annual Narrative Report – April 30~~

~~The reports due at the end of April are PPL Electric's "self-evaluation" of its LIURP program two years prior to the submission date. In other words, the 2017 LIURP Report will evaluate jobs completed in 2015. This allows the Company to collect 12 months of post-weatherization data.~~

~~PPL Electric currently uses a third-party evaluator to prepare a billing/usage analysis for inclusion in the annual LIURP Narrative Report. In 2014-2016, PPL Electric submitted LIURP data from its WRAP V system to Penn State for analysis.[18] PPL's third-party evaluator[19] is responsible for working with PPL Electric to reconcile any data discrepancies with Penn State.~~

~~PPL Electric received approval from the PUC to use the audit date as the "demarcation" date (the date that segregates pre-and-post WRAP usage) for billing analysis as part of its current plan. PPL proposes to use the installation date or the date of the last installed major measure, for the annual reports due 2017-2019 so that the Company can include any case without a LIURP audit date (e.g. audit done in conjunction with Act 129 WRAP) in the analysis. The Company will continue to secure an analysis of both the audit (initial visit) and installation date as part of its data collection.~~

~~PPL Electric is currently modifying LEAP to capture all data for PUC reports and to facilitate report preparation. PPL Electric plans on submitting data~~

~~[17] PPL Electric partnered with the NSSC to develop standards for ductless heat pump inspection and related training in conjunction with the Act 129 Phase 2 De Facto Heat Pump Pilot (2016).~~

~~[18] The Bureau of Consumer Services (BCS) uses Penn State to analyze the annual LIURP report.~~

~~[19] PPL Electric hired the Cadmus Groups to prepare the billing/usage analysis for the 2012, 2013, and 2014 LIURP Narrative Reports as submitted to BCS in April 2014, 2015, and 2016.~~

from LEAP, including weather-normalized pre-and-post WRAP consumption data, to Penn State for the annual reports due 2017-2019.

PPL Electric is required to submit a third-party evaluation on its universal service programs to the PUC every six years. Approximately 15 percent of the evaluation is dedicated to WRAP and funded through the LIURP budget. PPL's next Universal Service Program evaluation is due to the Commission in October 2020. The Company will begin the evaluator selection process in the fourth quarter of 2019.

10. WRAP Contractors

The table below lists the organizations that serve PPL Electric's Universal Service WRAP Program (LIURP), their contact information and scope of work.

WRAP Contractor	Contact Information	Scope of Work
Berks Community Action Program (BCAP)	P.O. Box 22 Reading, PA 19603 610-376-6571 info@bcapberks.org	Auditing General Contractor/Installatio
Community Action Committee of Lehigh Valley (CACLV)	1337 E. Fifth St. Bethlehem, PA 18015 610-691-5620 www.caclv.org	General Contractor/Auditing and Installation Inspection Energy Education
Carbon County Action Committee (CCAC)	267 S. Second St. Lehighton, PA 18235 610-377-6400 Ccachs.com	Auditing Installation Energy Education
Commission on Economic Opportunity	165 Amber Lane P.O. Box 1127 Wilkes-Barre, PA 18702-570-826-0510 www.ceopeoplehelpingpeople.org	Auditing Installation Energy Education
CLEAResult Consulting , Inc.	525 Greenfield Rd., Suite 201 Lancaster, PA 17601-973-713-1393 (Kyle Haddock) CLEARESULT_BD@clearesult.com	Auditing Installation Energy Education

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~~Custom Weatherization, LLC~~	~~1855 Weaversville Rd. Allentown, PA 18109 610-861-5290~~	~~Auditing Installation Energy Education~~

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WRAP Contractor	Contact Information	Scope of Work
	www.truenergysaver.com	
Energy Conservation Center, LLC	3946 Haycreek Rd. Birdsboro, PA 19508 610-913-6397 (Michael Williams)	Installation
Green Kite, Inc.	902 S. Center St. Gratz, PA 17030	Auditing – Baseload Installation – Baseload Inspection Energy Education
JES Consulting/John Smith	1446 Bunting St. Pottsville, PA 17901 570-544-9613	Inspection Energy Education
K E Barnes Consulting	226 N. Hartley Rd. Hershey, PA 17033 (Kathy Barnes)	Auditing – Baseload Installation – Baseload Energy Education
Logical Energy Diagnostics	368 Old River Rd. Thornhurst, PA 18424	Inspection Energy Education
MT Weatherization	621 Laudermilch Rd. Hummelstown, PA 17036 717-925-5665 www.mtwx.biz	Auditing Installation/HVAC Inspection Energy Education
Ohm Weatherization & Renewable Energy	3208 Easton Ave. Bethlehem, PA 18020 610-758-8271 (John Ohm)	Auditing Installation Energy Education
Progressive Conservation, LLC	1464 Silver Spring Rd. Drumore, PA 17518 717-341-2409 (John Adams)	Auditing Energy Education Installation – Baseload
Pure Energy Coach	10 N. Bausman Dr. Lancaster, PA 17603 717-293-8990 www.PureEnergyCoach.com	Investigative Inspections Field Observations/Training

~~Rovegno's of Carlisle~~	~~401 E. Louther St. Carlisle, PA 17013 717-249-6061 www.rovegnosofcarlisle.com~~	~~Auditing Installation~~ ~~Energy Education~~

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WRAP Contractor	Contact Information	Scope of Work
Schuylkill Community Action (SCA)	255 N. Centre St. Pottsville, PA 17901 570-622-1995 m	Auditing Installation Energy Education
Seda-Council of Governments (Seda-COG)	201 Furnace Rd. Lewisburg, PA 17837 570-524-4491 www.seda-cog.org	Auditing Installation Energy Education
Sellair, LLC.	4388 Commerce Dr. Whitehall, PA 18052 484-554-8181 www.sellairllc.com	Auditing Installation Energy Education
Solair Energy	2174 Grover Rd. Canton, PA 17724 570-673-4004 www.solairenergy.com	Auditing Installation Energy Education
STEP, Inc.	2138 Lincoln St. Williamsport, PA 17701 570-601-9651 www.stepcorp.org	Auditing Installation Energy Education
The Village Green	420 W. Grant St. Lancaster, PA 17603 717-799-2432 www.tvghomes.com	Auditing Installation Inspection Energy Education
True Management LLC	431 Clearfield St. Freemansburg, PA 18017 484-866-8011 Truemanagementllc.com	Auditing Installation Energy Education

~~The Redevelopment Authority of the County of Wayne (WCRA)~~	~~P.O. Box 185~~ ~~Honesdale, PA 18431~~ ~~570-253-4882 (Robbin Morgan)~~	~~Auditing Installation~~ ~~Energy Education~~

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11. Summary of Differences Between Proposed and Current Plans

The table below depicts the key program changes between the current plan and the proposed plan (2017-2019).

ID#	Category	Current Plan (2014-2016)	Proposed Plan (2017-2019)
1	Funding	$9.500,000[20]	$10,000,000
2	Projected – Customers Served	1,900 Full Cost 800 Low Cost 400 Baseload	2,010 Full Cost 575 Low Cost 715 Baseload[21]
4	Compliance with OnTrack	Customers are required to participate in WRAP	Customers are strongly encouraged to participate in WRAP. Implement the automatic referral process for high usage OnTrack customers into WRAP by June 2018
5	Outbound/Intake (Primary Methods)	1. Outbound/inbound calls or letters from PPL Corporation. 2. Electronic referrals from OnTrack agencies to PPL's CSS System 3. PPL Electric responds to inquiries via its website[22] 4. Referrals from other weatherization programs 5. Direct customer referrals through customer calls , advertising or	1. Outbound/inbound calls and letters from a designated Customer Care Center. The Call Center will handle calls for potential LIURP and Act 129 customers. 2. Customer completes an on-line application on PPL Electric's website 3. Referrals from other weatherization programs,

~~[20] PPL Electric increased its WRAP budget from $9,500,000 to $10,000,000 in 2016 in accordance with a distribution rate case settlement~~

~~[21] PPL Electric projects to serve an additional 7,000 customers per year through its Act 129 direct install program.~~

~~[22] PPL Electric deployed an on-line WRAP Application in March 2015.~~

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ID#	Category	Current Plan (2014-2016)	Proposed Plan (2017-2019)
		Electric staff from agencies and community organizations	WRAP 4. Direct customer referrals through customer calls, advertising and outreach events 5. Referrals from OnTrack agencies and community organizations. (Intake method will vary.)
6	Energy Education (EE)	1. Initial EE session during WRAP audit 2. Follow-up EE session during WRAP inspection or to electric heat customers by request 3. Remedial EE post-WRAP upon customer request 4. Remedial EE for "high usage" OnTrack customers not eligible for WRAP	1. Initial EE session during WRAP audit 2. Follow-up EE session during WRAP inspection or to electric heat customers 3. Remedial EE post-WRAP as a result of post-usage monitoring 4. Feedback mechanism (TBD) for customers 12 months after receiving WRAP
7	Health and Safety (H&S) Allowance	1. $650 allowance for electric heat customers without PPL approval 2. $250 allowance for comfort, health and safety measures for non-heating customers.[23]	1. $650 allowance for electric heat customers without PPL approval; PPL will address more extensive measures (e.g. mold) that inhibit the installation of full cost measures.

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

~~[23] PPL Electric agreed to incorporate $250 in comfort, health and safety measures in accordance with the PUC's Final Order for its 2014-2016 USP Plan~~

~~ID#~~	~~Category~~	~~Current Plan (2014-2016)~~	~~Proposed Plan (2017-2019)~~
			~~2. $250 allowance for comfort, health and safety measures for non-heating customers.~~
~~8~~	~~Installed Measures~~		~~Added:~~ ~~1. Light omitting diode bulbs (LEDs), replaced Compact Fluorescent Light bulbs (CFLs)~~ ~~2. Measures needed for Municipal Requirements~~ ~~Removed:~~
~~9~~	~~Pilots~~	~~Defined the process for reviewing pilot suggestions~~	~~1. Ductless Heat Pump Pilot~~ ~~2. Other, as determined by PPL's pilot process~~
~~10~~	~~Energy Monitors~~	~~Evaluation support for the "WIPP" Pilot conducted by the Commission on Economic Opportunity and the Department of Energy for WRAP customers. Additional applications TBD.~~	~~PPL WRAP staff will work with the PPL's Metering Team to explore the feasibility of a Home Area Network for low-income customers in preparation for 2020-2023 Three Year Plan~~

~~11~~	~~Inter-utility Coordination~~	~~Provided explanation of the cross-referral process~~	~~Additional Initiatives: 1. Quarterly communications with contractors that will include changes in WRAP as well as other utility~~

ID#	Category	Current Plan (2014-2016)	Proposed Plan (2017-2019)
			2. Monitoring contractor coordination efforts through LEAP. 3. Provide WAP contractors with referral postcards. 4. Screen customer lists by agencies as provided by agencies for
12	IT Enhancements	1. "Re-Write" and consolidation of WRAP Systems. The new system, deployed in 2015, is the Low Income Energy Assistance Programs (LEAP). 2. Deployment of on-line WRAP Application	Ongoing enhancements to LEAP based on "user" feedback or as needed to comply with regulatory or Company requirements
13	Reporting	Use the audit or initial visit as the demarcation date for the pre-and-post evaluation period	Use the installation date as the demarcation date for the pre-and-post period
14	Evaluation	None	Begin the selection process for the 2020 third-party USP Evaluation as required by the PUC.
15	Procedural	Company periodically met with stakeholders to discuss Universal Service Program issues.	Company will meet twice a year with stakeholders to discuss Universal Service Program issues.

~~16~~	~~Usage Criteria~~	~~No minimum usage threshold~~	~~Implement a 6,000 annual kWh minimum~~

ID#	Category	Current Plan (2014-2016)	Proposed Plan (2017-2019)

			~~threshold. The threshold does not apply to jobs coordinated with other programs, including multi-unit projects served by Act 129 WRAP.~~

~~Operation HELP~~

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~~Operation HELP Assistance Program~~

~~1. Program Description & Overview~~

~~Operation HELP is a hardship fund supported by donations from PPL Corporation, its employees, retirees, and customers. The program targets low-income customers who have overdue balances and an inability to pay the full amount of their energy bills. Operation HELP defines low income as~~

~~households that have annual incomes at or below 200 percent of the federal poverty level (FPL).~~

~~The primary features of Operation HELP include:~~

- ~~Direct financial assistance for overdue energy bills~~
- ~~Protection against shutoffs~~
- ~~Referrals to other programs and services~~

~~Operation HELP is available on a year-round basis throughout the Company's service area. However, due to the demand for energy assistance, some agencies may stop taking applications for a period of time because they have exhausted their current funding. Because of ongoing donations from contributors, PPL Electric Utilities Corporation (PPL Electric or the Company) disburses funding quarterly to the 15 community-based organizations (CBOs) that administer Operation HELP. Funding for the program pays for any type of home energy bill (e.g., gas, coal, oil and electric).~~

~~2. Background~~

~~Begun in March 1983, Operation HELP was one of the early utility-sponsored hardship funds in the nation. Through its annual promotional campaign, PPL Electric encourages customers to contribute by adding an extra $1, $2, or $5 to their monthly electric bill or by sending in one-time, lump-sum checks. Approximately 15,000 customers give to Operation HELP via their electric bill payments. PPL Electric's customer service billing system has the flexibility to allow customers to give any amount to the program and to choose a specific period (e.g., contribute $10 monthly over the winter).~~

~~Employees may support Operation HELP as customers or through payroll deduction. About 1,500 employees give to the program via payroll deduction.~~

In addition, PPL Electric encourages retirees to give in two ways: pension deduction or a one-time separate check donation.

3. Objectives

The overall objectives of Operation HELP are as follows:

1. Provide financial assistance to qualified low-income families who are having difficulty paying the full amount of their energy bills;
2. Offer financial assistance to low-income households that are ineligible for the federally funded Low-Income Home Energy Assistance Program ("LIHEAP");
3. Expand the capabilities of CBOs that provide energy-related assistance; and
4. Administer a year-round program as funding permits.

4. General Administration

To administer Operation HELP, PPL Electric partners with 15 CBOs that have extensive experience in delivering human services. The administration of the program is collaboration between these organizations and the Company. The primary duties include the following.

PPL Electric:

- Collect and disburse contributions to the CBOs.
- Provide corporate funding to support program administration.
- Process Operation HELP payments.
- Solicit donations annually from customers, employees and retirees.
- Oversee the administration of the program.
- Maintain close working relationships with the CBOs.
- Conduct procedural audits to review performance.
- Complete PUC-required reports.

Operation HELP CBOs:

- Conduct intake and verify applicants' eligibility.

- ~~Process Operation HELP authorization forms.~~
- ~~Send timely payments directly to energy vendors.~~

- Refer applicants to other assistance programs.
- Establish a separate account for processing donations and disbursements.
- Maintain detailed program records and arrange for an annual financial audit of Operation HELP.

8. Control Features

The decision to give to any charitable cause involves several factors. One of the most important is the belief by contributors that the charitable organization uses their funds properly. PPL Electric encourages the Operation HELP administering organizations to have a Certified Public Accounting (CPA) firm conduct an annual financial audit of the program. Some of the CBOs complete their Operation HELP audit in conjunction with their annual federal and state-funded program audits.

To supplement the CPA audit, PPL Electric conducts annual procedural audits of the CBOs that administer Operation HELP. The primary purposes of the audit include:

1. Review the CBOs' record keeping procedures;
2. Discuss the findings with the CBOs and implement corrective action where necessary;
3. Monitor the CBOs adherence to Operation HELP guidelines and procedures; and
4. Ensure the proper expenditure of donations

PPL Electric prepares monthly reports that monitor and track the CBOs' performance. The Company provides monthly feedback (e.g., electronic copy of reports) to the agencies regarding Operation HELP results. The PPL management team also conducts meetings throughout the year with the CBOs to discuss progress and special situations.

The Company uses its outside auditor to review internal procedures and records regarding Operation HELP. The audit includes, among other things, a review of record-keeping procedures and a reconciliation of donations from a sampling of customers.

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~~6. Eligibility Criteria~~

(C) Indicates Change

(D) Indicates Increase (I) Indicates Increase

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~~PPL Electric established the eligibility criteria in cooperation with the Operation HELP administering organizations. As a general rule, customers with household incomes at or below 200 percent of the FPL and other hardships are eligible for assistance.~~

~~Under the Operation HELP guidelines, a customer can receive assistance once in a calendar year. However, the Company gives the CBOs the flexibility to review referrals on a case by case basis if customers have compelling and extenuating circumstances. The Operation HELP organizations must consult with PPL Electric's Regulatory Program Specialists (RPSs) to discuss the individual cases with extenuating circumstances. The RPSs have responsibility for the day to day administration of the Company's universal service programs.~~

~~Operation HELP applicants are not automatically eligible for assistance by virtue of their income, age or family circumstances. The Company targets program funds for income-eligible customers who face hardships and have an inability to pay the full amount of their energy bills. PPL Electric does not use customer, employee or retiree donations for administrative expenses, weatherization measures, food, winter clothing or promotional activities.~~

~~When interviewing applicants for Operation HELP, the CBOs generally consider the following factors:~~

- ~~Death of primary wage earner~~
- ~~Serious injury or illness to primary wage earner~~
- ~~Life-threatening or health-threatening situations~~
- ~~Families with infants~~
- ~~Households with elderly or disabled occupants~~
- ~~Eligibility for LIHEAP~~
- ~~PPL Electric overdue amount and payment history~~

~~7. Projected Needs Assessment~~

~~The need for energy assistance exceeds the resources currently available through Operation HELP. Although donations have increased over the years, they have leveled off since 2008 at approximately $1.4 million annually from~~

~~all sources. PPL Electric started Operation HELP to address customers' needs and to supplement LIHEAP's efforts. Nevertheless, the Company is committed to increasing donations and to improving implementation processes.~~

PPL Electric used the 2013 U.S. Census data file as the foundation for estimating households below 150% of the Federal Poverty Level (FPL). The 2013 Census data set provides estimates at the county level. The Company averaged the percentages for the 29 counties within PPL Electric's service territory and applied that percentage to the average monthly residential customer count. The average monthly residential customer count used was 1,226,583[24]. This resulted in 325,879 estimated households below 150% of the FPL.

Collection data for 2015 (monthly averages) shows approximately 1,226,000 total residential households. Of that total, approximately 47,500 households (or 4 percent) had an overdue balance and were on a payment agreement. In addition, approximately 92,700 (or 8 percent) residential households had an overdue balance and were not on a payment.

Depending on factors such as overdue amount, payment arrangement history, and extenuating circumstances, the Company's Customer Service Representatives refer these customers to programs like the Customer Assistance Program (CAP) known as OnTrack, the Company's Low-Income Usage Reduction Program (LIURP) known as the Winter Referral Assistance Program (WRAP), Customer Assistance and Referral Evaluation Service (CARES), Operation HELP and LIHEAP when available.

Because the Company uses 200 percent of the federal poverty guidelines for the Operation HELP program, PPL Electric projects it can assist about 3,900 customers annually (2017 through 2019) with estimated funding of approximately $1.4 million yearly.

8. Project Enrollment Levels

PPL Electric based its projected enrollment levels for 2017 through 2019 on an estimated $1.4 million in funding for Operation HELP from all donation sources (e.g., PPL Corporation, customers and employees) and a historical average grant amount. The projection also considers that the Company earmarks about 11 percent of its corporate contribution for agencies' administrative

~~[24] The data source for the average monthly residential count is the 2015 Universal Service Reporting Requirements (USRR) submittal, number six.~~

expenses. The average Operation HELP grant is approximately $346 per customer[25]. The projected enrollment levels are as follows:

Year	Enrollment Level
2017	3,900
2018	3,900
2019	3,900

9. Program Budget

The projected level of donations from PPL Electric, its customers, employees and retirees determines the number of customers assisted annually. The Company will actively solicit donations from these groups from 2017 through 2019. Solicitation activities will include, but are not limited to, the following:

Method	Timeframe	Audience
Bill Insert and Bill Message	Summer, Winter	All Customers
Enrollment Form	Summer, Winter	All Customers
Return Postcard	Summer, Winter	EFT Customers[26]
PPL Electric President Letter	Summer, Winter	Employees and Retirees
News Release	Summer, Winter	General Public
Response to Customer Inquiries	Summer, Winter	All Customers
Internal Electronic Newsletter	Summer, Winter	Employees

In addition, PPL Electric conducts other fundraising activities for Operation HELP (e.g., golf tournament). The Company's tariff has a provision that directs all final bills with balances less than five dollars to the Operation HELP hardship fund.

[25] Based on 2015 Universal Service Reporting Requirements (USRR) data.

~~[26] EFT (electronic fund transfer) pertains to customers who have given PPL Electric permission to deduct their bill payments and donations automatically from their bank accounts.~~

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The projected budget amounts shown below for 2017 through 2019 will remain relatively flat.

Year	Funding Level (estimate)
2017	$1,400,000
2018	$1,400,000
2019	$1,400,000

10. Plans to Use Community-Based Organizations (CBOs)

PPL Electric collaborates with 15 CBOs to administer Operation HELP throughout its 10,000 square mile service area in central and eastern Pennsylvania. Almost all of these CBOs have administered the program since its inception in March 1983. Many were involved in the planning meetings the Company conducted in 1982 to develop the guidelines and procedures for Operation HELP. The CBOs use approximately 40 caseworkers at 25 sites (main offices and satellite locations) to administer the program. Not all of these caseworkers focus solely on Operation HELP. They may have duties such as assisting in the administration of OnTrack or implementing other programs offered by their agencies.

The Operation HELP CBOs process referrals, schedule and conduct interviews, determine eligibility, refer applicants to other assistance programs, and send payments to energy vendors. In addition, the Company has implemented a process improvement whereby CBO caseworkers enter the information directly into a database via a web-based authorization form. PPL Electric's database is a repository for record keeping, analysis of program performance and to generate various reports. The authorization forms include demographic and funding data for every customer assisted by Operation HELP.

The following table shows the 15 Operation HELP administering organizations and counties they serve.

Organization	Phone	Counties Served

~~Carbon County Action Committee~~	~~610-377-6400~~	~~Carbon~~
~~Casa Guadalupe Center~~	~~610-435-9902~~	~~Bucks, Lehigh, Northampton~~

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~~Organization~~	~~Phone~~	~~Counties Served~~
~~Christian Churches United~~	~~717-230-9550~~	~~Dauphin, York, Juniata, Cumberland~~
~~AGAPE~~	~~570-317-2210~~	~~Columbia, Montour~~
~~Commission on Economic Opportunity~~	~~570-826-0510~~	~~Luzerne~~
~~Community Action Program of Lancaster County~~	~~717-299-7301~~	~~Lancaster, Lebanon, Berks, Chester~~
~~Pocono Alliance~~	~~570-517-5367~~	~~Monroe~~
~~Open Line, Inc.~~	~~215-679-4112~~	~~Montgomery~~
~~Perry County Family Center~~	~~717-582-3656~~	~~Perry~~
~~Schuylkill Community Action~~	~~570-622-1995~~	~~Schuylkill~~
~~STEP, Inc.~~	~~570-327-5485~~	~~Lycoming, Clinton~~
~~United Neighborhood Centers of Northeastern Pennsylvania~~	~~570-343-8835~~	~~Lackawanna~~
~~TREHAB, Inc.~~	~~570-253-8941~~	~~Pike, Susquehanna, Wayne, Wyoming~~
~~Union-Snyder Office of Human Resources~~	~~570-374-0181~~	~~Union, Snyder, Northumberland~~
~~Upper Dauphin County Human Services~~	~~717-262-3321~~	~~Dauphin~~

~~11. Organizational Structure of PPL Electric Staff~~

~~PPL Electric's Regulatory Programs and Business Services (RP&BS) work group oversees the administration of Operation HELP. RP&BS is part of the Customer Services Department. RP&BS staff provides program oversight and field personnel manage the day-to-day administration of the program.~~

~~Program Management Staff:~~

- ~~Christopher Cardenas, Vice President – Customer Services~~

- ~~Melinda Stumpf, Manager – Regulatory Programs and Business Services~~
- ~~Chris R. Schoemaker, Jr., Program Manager – Regulatory Programs and Business Services~~

~~Regulatory Programs Specialists:~~

- ~~Gladys Malone – Lancaster and Harrisburg Regions~~
- ~~Florence McNelis – Northeast and Central Regions~~
- ~~Kristen Kelly – Northeast and Susquehanna Regions~~
- ~~Jaclyn Baldwin – Lehigh Region~~

~~Administrative Support:~~

- ~~Cheryl Mohr, Steno/Clerk~~

~~12. Differences between Approved Plan and Proposed Plan~~

~~PPL Electric has consistently administered Operation HELP according to long-established guidelines and procedures. There are no major changes proposed in the current Plan (2017-2019) as compared to the prior Plan (2014-2016).~~

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~~CARES~~

(C) Indicates Change

(D) Indicates Increase (I) Indicates Increase

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~~PPL Electric Utilities Corporation~~

~~Customer Assistance & Referral Evaluation Service (CARES)~~

~~1. Program Description & Overview~~

~~The Customer Assistance and Referral Evaluation Service (CARES) program is a special referral service for customers with temporary hardships, such as illness, injury, loss of job or high medical bills. The program recognizes that people are sometimes victims of circumstances beyond their control. These conditions create hardships that are difficult to address without some type of assistance. CARES plays a role in responding to customers who have special circumstances.~~

~~The primary features of CARES include:~~

- ~~Protection against shutoff of electric service~~
- ~~Referrals to other programs and services~~
- ~~Possible financial assistance for overdue electric bills~~

~~The program is available to residential customers, regardless of income level, who face a temporary hardship that could result in the loss of electric service. PPL Electric Utilities Corporation (PPL, PPL Electric, or the Company) defines temporary as a time period of three months or less. The Company refers low-income customers with longer-term problems to its Customer Assistance Program (CAP) known as OnTrack, which offers reduced payment amounts, arrearage forgiveness and referrals to other assistance programs.~~

~~2. Background~~

~~PPL Electric started CARES as a six-month pilot program in 1980-81. The Company conducted the pilot in three areas: Lancaster, Harrisburg, and Hazleton. Following an evaluation of the pilot, the Company implemented CARES as a system-wide program in February 1982. PPL Electric appointed CARES Representatives in each region and they reported to the local Consumer Affairs Director.~~

~~In April 1995, PPL Electric merged the positions of Consumer Affairs Director and CARES Representative into a new position called Customer Assistance Representative. PPL Electric renamed this position as the Customer Programs Director (CPD) in March 1997 and later as Regulator Programs Specialist (RPS)~~

in 2015. The PPL Program Manager will develop program guidelines and communications, set funding levels, and resolve escalated customer issues. The RPS provides the day-to-day administration of the CARES program. In addition, the RPS develops and maintains effective working relationships with a variety of community based organizations (CBOs) and supports outreach efforts for the Low-Income Homes Energy Assistance Programs (LIHEAP) in each of their operating areas.

The primary objectives of the CARES program are to:

1. Help customers who are experiencing temporary hardships to prevent termination of service and to manage their overdue electric bills by providing them with information and resources;
2. Make referrals to Company and/or community assistance programs; and
3. Act as an internal advocate for residential payment-troubled customers

3. Program Design

3.1. Referrals & Assistance Coordination

PPL Electric's support staff communicates directly with CARES customers. They attempt to match customers' needs with existing Company and/or community programs. The RPSs or support staff analyzes customer accounts and circumstances to determine the basic cause(s) of their bill-payment problems. They may refer customers to appropriate programs and services offered by various agencies or PPL Electric.

3.3. Networking

Another key responsibility of the PPL management team is to establish close working relationships with CBOs and departments within PPL Electric. Social service agencies and other community groups are essential to the success of CARES because they provide the needed services for payment-troubled customers. The PPL management team established a network of agencies throughout PPL Electric's service area. The Company has more than 30 years of experience in working effectively with various CBOs. The management team also works closely with internal work groups like the Customer Contact Center, Revenue Assurance, Field Operations, and Corporate Communications.

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~~3.4. CARES Credits~~

(C) Indicates Change

(D) Indicates Increase (I) Indicates Increase

Issued: September 30, 2025

Effective: December 1, 2025

~~A unique feature of PPL Electric's CARES program is a provision for CARES Credits. The CARES recipient receives these credits to help pay electric bills. There are circumstances where neither PPL Electric nor social service agencies can provide sufficient and/or timely assistance to customers. Programs may have closed (e.g., LIHEAP) or the customer is ineligible for services because his or her household income is above program guidelines.~~

~~The typical annual CARES Credit budget is $54,000, which comes from PPL Corporation's annual donation to Operation HELP. No formal guidelines exist for the use of CARES Credits because PPL Electric applies the funds on a case-by-case basis. The RPSs often use the credits for customers confronted with high medical bills or the death of the primary wage earner. In 2015, 158 customers received assistance through CARES Credits. The average grant was approximately $342 during this period.~~

~~4. Eligibility Criteria~~

~~Referrals to the CARES program originate from PPL Electric's Customer Contact Center (CCC) Customer Service Representatives (CSRs), social agency caseworkers, and self-referrals. PPL Electric established referral criteria for CCC employees and CBO caseworkers to use as a screening device to ensure appropriate referrals to CARES services. In practice, the CCC's CSRs refer most customers to the program.~~

~~CSRs and CBO caseworkers refer customers to CARES when the following conditions exist:~~

- ~~Illness, injury or high medical bills~~
- ~~Previously good-paying customers with temporary hardship situation~~
- ~~Recent loss of job or major reduction in household income~~
- ~~Death of primary wage earner~~
- ~~Confused and disoriented customer~~

~~The above referral criteria do not address every customer situation or hardship. The CCC representatives and agency caseworkers use their judgment and~~

~~discretion in referring customers to CARES who may not precisely match the referral criteria. If unusual conditions exist, the support staff consults with the local CPD to discuss the situation.~~

5. Projected Needs Assessment

The program is available to any residential customer regardless of income. However, CARES bases eligibility on customers' individual needs and concerns, and targets households with temporary hardships. PPL Electric used the 2013 U.S. Census data file as the foundation for estimating households below 150% of the Federal Poverty Level (FPL). The 2013 Census data set provides estimates at the county level. The Company averaged the percentages for the 29 counties within PPL Electric's service territory and applied that percentage to the average monthly residential customer count. The average monthly residential customer count used was 1,226,583[27]. This resulted in 325,879 estimated households below 150% of the FPL.

Collection data for 2015 (monthly averages) shows approximately 1,226,000 total residential households. Of that total, approximately 47,500 households (or 4 percent) had an overdue balance and were on a payment agreement. In addition, approximately 92,700 (or 8%) residential households had an overdue balance and were not on a payment. Assuming the accumulation of past due money correlates to a temporary (or longer term) hardship of some type, these statistics provide some insight regarding the financial challenges facing some of PPL's customers.

The number of low-income households with overdue balances and other hardships has provided a sufficient number of referrals to CARES in the past. PPL Electric believes that CARES will continue to serve the needs of a specific segment of residential customers.

6. Projected Enrollment Levels

PPL Electric bases the projected enrollment levels on its historical experience with CARES. In 2015, for example, there were 850 customer referrals to the program. Of this total, 158 customers had CARES Credits applied to their account. The Company projects that the number of CARES referrals will likely remain at around 850 annually. PPL Electric now refers many low-income, payment-troubled customers to OnTrack, which is a special payment program, instead of CARES. Because OnTrack offers a longer-term solution, it may be a better alternative than CARES.

~~27 The data source for the average monthly residential count is the 2015 Universal Service Reporting Requirements (USRR) submittal, number six.~~

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~~The projected enrollment levels will remain flat as shown in the table below for 2017 through 2019.~~

~~Year~~	~~CARES Referral Estimate~~
~~2017~~	~~850~~
~~2018~~	~~850~~
~~2019~~	~~850~~

~~7. Program Budget~~

~~The annual expenditure for CARES in 2017 is approximately $101,000: $47,000 for staff who support the program and $54,000 for CARES Credits. There is no specific operating and maintenance budget for CARES per se. PPL Electric estimates that the time spent by PPL Electric staff in support of the program is valued at $47,000 annually. These expenses are included in the Company's base rates. As noted earlier, the RPSs use the remaining $54,000 of CARES Credits to assist customers who need help and have run out of options.~~

~~The projected budget amounts shown below for 2017 through 2019 will remain relatively flat. The annual increases represented below are due to increases in staff wages and overhead costs.~~

~~Year~~	~~Total Funding Level[28]~~
~~2017~~	~~$100,940~~
~~2018~~	~~$103,968~~
~~2019~~	~~$107,087~~

~~8. Plans to use Community-Based Organizations (CBOs)~~

~~PPL Electric recognizes the importance of establishing and maintaining its network of contacts and working relationships with the CBOs. Public-private partnerships are essential in providing services and programs to residential customers, especially low-income households. The following list is a fair representation of agencies that the CPDs work with to address customer problems.~~

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~~[28] The slight annual increase is due to salary expenses.~~

~~Lehigh Region~~

- ~~Area Agencies on Aging~~
- ~~Carbon County Action Committee~~
- ~~Casa Guadalupe~~
- ~~Children and Youth Protective Services~~
- ~~Community Action Committee of the Lehigh Valley~~
- ~~Conference of Churches~~
- ~~Consumer Credit Counseling Service~~
- ~~Lehigh County Assistance Office~~
- ~~Lehigh County Office of Adult Services~~
- ~~Lehigh Valley Hospital Center~~
- ~~Monroe County Assistance Office~~
- ~~Northampton County Assistance Office~~
- ~~Open Line, Inc.~~
- ~~Pathways~~
- ~~Second Harvest Food Bank~~
- ~~The Salvation Army – Stroudsburg~~

~~Northeast Region~~

- ~~Area Agencies on Aging~~
- ~~Columbia County Human Services~~
- ~~Commission on Economic Opportunity~~
- ~~Consumer Credit Counseling Service~~
- ~~County Assistance Offices~~
- ~~Penn State Cooperative Extension~~
- ~~Schuylkill Community Action~~
- ~~Scranton/Lackawanna Human Development Agency~~
- ~~The Salvation Army~~
- ~~TREHAB, Inc.~~

~~Susquehanna Region~~

- ~~Area Agencies on Aging~~
- ~~Consumer Credit Counseling Services~~
- ~~County Assistance Offices~~
- ~~Lycoming County Task Force~~
- ~~Interdiscipline Human Resource Council~~

- ~~Montour County Human Services~~
- ~~Penn State Cooperative Extension~~
- ~~STEP, Inc.~~

- Union/Snyder Office of Human Resources

Southwest Region – Lancaster

- Catholic Charities
- Central Pennsylvania Legal Services
- Community Action Program of Lancaster County
- Consumer Credit Counseling Service
- Council of Churches
- Hospice of Lancaster
- Spanish-American Civic Association
- Tabor Community Services
- United Way LINC

Southwest Region – Harrisburg

- Area Agencies on Aging
- Christian Churches United
- Consumer Credit Counseling Service
- County Assistance Offices
- Cumberland County Community Services
- Cumberland County Human Services
- Dauphin County Food Bank
- New Hope Ministries
- The Salvation Army
- Tri-County Commission on Community Action
- Urban League of Metropolitan Harrisburg

9. Organizational Structure of PPL Electric Staff

PPL Electric's Regulatory Programs and Business Services (RP&BS) work group has oversight responsibility for CARES. RP&BS is part of the Customer Services Department and provides direction for the program. The Regulatory Programs Specialists (RPSs) oversee the day-to-day administration of CARES.

Program Management Staff:

- ~~Christopher Cardenas, Vice President – Customer Services~~
- ~~Melinda Stumpf, Manager – Regulatory Programs and Business Services~~

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- ~~Chris R. Schoemaker, Jr., Program Manager – Regulatory Programs and Business Services~~

~~Regulatory Programs Specialists:~~

- ~~Gladys Malone – Lancaster and Harrisburg Regions~~
- ~~Florence McNelis – Northeast and Central Regions~~
- ~~Kristen Kelly – Northeast and Susquehanna Regions~~
- ~~Jaclyn Baldwin – Lehigh Region~~

~~Administrative Support:~~

- ~~Cheryl Mohr, Steno/Clerk~~

~~Universal Service Representative (USR):~~

- ~~Kimberly Brummett~~

~~10. Differences between Approved Plan and Proposed Plan~~

~~PPL Electric has consistently administered CARES according to long-established guidelines and procedures. There are no major changes proposed in the current Plan (2017-2019) as compared to the prior Plan (2014-2016).~~

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

PPL Electric Exhibit GEO-2

Summary List of Retail Tariff Changes

1. Definitions – The new tariff includes a Definitions section to provide clarity and ease of reference for readers of the tariff.

2. Rule 1 – Changes to improve clarity and correct any small typographical errors. Edits to reflect replacement of the term "basic utility supply service" to "default service."

3. Rule 2 – Changes to improve clarity and correct any small typographical errors. Changes to Rule 2(C) regarding selection of rate schedules, including removal of the option to contract for service under any rate schedule that applies when one or more rate schedule is applicable to the service. Clarifications on security deposits and when they will be refunded. Provision added to address when restoration of service is not possible due to an obstruction on the premises. Changes to provisions about access to customers' premises and about customer installations and code compliance.

4. Rule 3 – Changes to improve clarity and correct any small typographical errors. Consolidation and clarification of provisions governing line extensions, service extensions, and speculative line extensions.

5. Rule 4 – Changes to improve clarity and correct any small typographical errors. Clarification of provisions governing underground facilities and extraordinary service. Changes to provisions regarding non-liability, warranty, and delineation of Company versus customer responsibility.

6. Rule 5 – Changes to improve clarity and correct any small typographical errors. Edits to provision about interruption of service and variation in supply characteristics. Removal of provision addressing service during construction or emergency. Updates to section on redistribution of service, including when submetering may be permitted.

7. Rule 6 – Changes to improve clarity and correct any small typographical errors. Incorporation of Stand-By Service proposal set forth in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

8. Rule 6A – Deleted due to the addition of the new Rule 6.

9. Rule 7 – Changes to improve clarity and correct any small typographical errors. Edits to temporary service provisions, including how a contract may be required for a customer to receive temporary service.

10. Rule 8 – Changes to improve clarity and correct any small typographical errors. Edits to reflect consolidation of submetering provisions in Rule 5. Deletion of automatic meter reading fee.

11. Rule 9 – Changes to improve clarity and correct any small typographical errors. Clarifications of the bill due date and the bill payment date. Removal of provision regarding regular employee bill reduction.

12. Rule 10 – Changes to improve clarity and correct any small typographical errors. Updates to sections on contract cancellation and service termination.

13. Rule 11 – Changes to improve clarity and correct any small typographical errors.

14. Rule 12 – No substantive changes.

15. Rider Matrix – Updates to reflect changes to and elimination of riders and surcharges.

16. State Tax Adjustment Surcharge – Resetting of surcharge to 0% in accordance with PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13).

17. Emergency Energy Conservation Rider – Deletion of the rider.

18. Universal Service Rider – Changes to improve clarity and correct any small typographical errors. Edits to provision governing the report of collections under the USR.

19. Net Metering for Renewable Customer-Generator – Changes to improve clarity and correct any small typographical errors. Clarification of requirement for customer-generators to submit a written application demonstrating compliance with the Net Metering Rider provisions and the Company's interconnection standards and quantifying the nameplate capacity of their alternative energy source. Incorporation of deposit requirement when distribution system upgrades are necessary to interconnect the interconnection applicant's generating facility safely and reliably. Update to provision regarding the title to alternative energy credits.

20. Green Power Option – Deleted due to program termination on May 31, 2013.

21. Metering and Billing Credit Rider – Changes to improve clarity and correct any small typographical errors. Updates to reflect elimination of certain rate schedules.

22. Transmission Service Charge – Changes to improve clarity and correct any small typographical errors. Updates to reflect elimination of certain rate schedules.

23. Generation Supply Charge -1 – Changes to improve clarity and correct any small typographical errors. Updates to reflect elimination of certain rate schedules.

24. Generation Supply Charge - 2 – Changes to improve clarity and correct any small typographical errors.

25. Act 129 Compliance Rider - Phase 1 – Deleted, as the effective rider is the Act 129 Compliance Rider - Phase 4.

26. Act 129 Compliance Rider - Phase 2 –Deleted, as the effective rider is the Act 129 Compliance Rider - Phase 4.

27. Act 129 Compliance Rider - Phase 3 – Deleted, as the effective rider is the Act 129 Compliance Rider - Phase 4.

28. Merchant Function Charge Rider – Changes to improve clarity and correct any small typographical errors. Updates to reflect elimination of certain rate schedules. Updates to uncollectible accounts expense percentages.

29. Smart Meter Rider - Phase 1 – Deleted in accordance with PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13).

30. Smart Meter Rider - Phase 2 – Deleted in accordance with PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13).

31. Competitive Enhancement Rider – Deleted in accordance with PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13).

32. Distribution System Improvement Charge – Resetting of the surcharge rate to 0% and the DSIC cap to 5.0% in accordance with PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13). Removal of old language applicable to when the DSIC was first established. Removal of provision applicable to Rate Schedule LPEP, which is being eliminated.

33. Storm Damage Expense Rider – Changes to improve clarity and correct any small typographical errors. Updates to incorporate the proposed changes to the SDER described in PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13). Removal of old language applicable to when the SDER was first established. Deletion of references to rate schedules that are being eliminated.

34. Residential Electric Vehicle (EV) Time of Use (TOU) Charging Rebate Program – Added to the tariff in accordance with the proposal described in PPL Electric witness James Conrad's direct testimony (PPL Electric St. No. 20).

35. Rate Schedule RS – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

36. Rate Schedule RTS (R) – Deleted as described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

37. Rate Schedule GS-1 – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8). Removal of provisions with respect to separate metering of space conditioning and water heating.

38. Rate Schedule GS-3 – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8). Removal of provisions with respect to separate metering of space conditioning and water heating.

39. Rate Schedule LP-4 – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

40. Rate Schedule LP-5 – Changes to improve clarity and correct any small typographical errors. Decrease to the distribution customer charge described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

41. Rate Schedule LPEP – Deleted as described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

42. Rate Schedule BL – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

43. Rate Schedules for West Chillisquaque Rate Division – Deleted as customers are proposed to be included in PPL Electric's standard rate schedules.

44. Rate Schedule SA – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

45. Rate Schedule SM (R) – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8). Updates to reflect PPL Electric's LED streetlight conversion proposal.

46. Rate Schedule SHS – Changes to improve clarity and any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8). Updates to reflect PPL Electric's LED streetlight conversion proposal.

47. Rate Schedule SLE – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

48. Rate Schedule SE – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

49. Rate Schedule TS (R) – Changes to improve clarity and correct any small typographical errors. Increases to the rates described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

50. Rate Schedule GH-2 (R) – Deleted as described in PPL Electric witness Steven Wishart's direct testimony (PPL Electric St. No. 8).

51. Universal Service & Energy Conservation Plan (USECP) Dated November 6, 2017 – Deleted as it is no longer the effective USECP and does not need to be included in the Company's tariff.

Electric Pa. P.U.C. No. 2S

PPL Electric Utilities Corporation

ELECTRIC GENERATION SUPPLIER COORDINATION TARIFF

ISSUED: September 30, 2025

EFFECTIVE: December 1, 2025

CHRISTINE M. MARTIN, PRESIDENT
827 Hausman Road
Allentown, PA 18104

NOTICE

PPL Electric Utilities Corporation

RESERVED

PPL Electric Utilities Corporation

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DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS

Active Load Management – The process for arranging to have firm load become interruptible in accordance with criteria established by the PJM OI.

Appropriate Similar Day – Hourly forecasted load comparable based on weekday, month, season, and weather.

Bad Credit - Insolvency (liabilities exceeding assets or generally failing to pay debts as they become due, as evidenced by a credit report prepared by a reputable credit bureau or credit reporting agency or public financial data) or failure to pay Company invoices when they become due on two (2) or more occasions within the last twelve (12) billing cycles.

Basic Electric Supply – Energy (including renewable energy) and renewable energy or alternative energy credits (RECs/AECs) procured by an EGS, provided that the RECs/AECs are bundled with the associated delivered energy. For residential Customers, Basic Electric Supply does not include early contract cancellation fees, late fees, or security deposits imposed by an EGS.

Company – PPL Electric Utilities Corporation.

Competition Act – The Electricity Generation Customer Choice and Competition Act, 66 Pa.C.S. § 2801, et seq.

Competitive Energy Supply – Unbundled electric energy, capacity, transmission, and ancillary services provided by an Electric Generation Supplier.

Competitive Retail Electric Service – Retail electric generation, aggregation, power marketing, and/or power brokerage services supplied to Customers of the Company by an EGS.

Consolidated EDC Billing – When the EDC bills both the EDC and EGS charges by issuing a single bill to a Customer.

Coordination Activities – All activities related to the provision of Coordination Services.

Coordination Agreement – An agreement between the Company and an EGS that arranges for the provision of Coordination Services. The form Coordination Agreement is provided in the Individual Coordination Agreement Rider.

Coordination Obligations – All obligations identified in this Tariff relating to the provision of Coordination Services.

Coordination Services – Those services that permit the type of interface and coordination between EGSs and the Company in connection with the delivery of Competitive Energy Supply to serve Customers located within the Company's service territory including, but not limited to, provision of metering information to PJM. Coordination Services do not include Network Integration Transmission Service and ancillary services which are offered under the PJM Tariff.

PPL Electric Utilities Corporation

DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS (CONTINUED)

Coordination Services Charges – All charges stated in the charges section of this Tariff that are billed by the Company for Coordination Services performed hereunder.

Coordinated Supplier – An Electric Generation Supplier that has appointed a Scheduling Coordinator as its designated agent for the purpose of submitting energy schedules to the PJM OI.

Creditworthy – A creditworthy EGS pays the Company's charges as and when due and otherwise complies with the Rules and Regulations of this Tariff or the PaPUC. To determine whether an EGS is creditworthy, the Company will evaluate the EGS's record of paying Company charges and may also take into consideration the EGS's credit history.

Customer – Any person, partnership, association, or corporation receiving Competitive Energy Supply from an Electric Generation Supplier in accordance with the Competition Act.

Default Service – Service provided pursuant to a Default Service Program to a Default Service Customer.

Default Service Customer – A delivery service Customer not receiving service from an EGS.

Direct Access – The term shall have the meaning set forth in the Competition Act.

EDC Tariff – The Company's Electric Service Tariff, denominated Electric Pa. P.U.C. No. 202.

Electric Distribution Company or "EDC" – The term shall have the meaning set forth in the Competition Act.

Electric Generation Supplier or "EGS" – Any person, corporation or other entity that has received a certification from the Commission that it is eligible and licensed to supply electric energy, capacity, transmission and ancillary services to Customers in the Company's service territory under and pursuant to the Competition Act.

EGS Representative – Any officer, director, employee, consultant, contractor, or other agent or representative of an EGS in connection with the EGS's activity solely as an EGS.

Electronic Data Exchange Working Group ("EDEWG") – Commission group developing standardized formats and methodology for exchanging information electronically within the Pennsylvania deregulated electric market.

Electronic Data Interchange ("EDI") – Guidelines that represent the standard electronic communication method for exchanging data between an EDC and an EGS.

PPL Electric Utilities Corporation

DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS (CONTINUED)

FERC – The Federal Energy Regulatory Commission.

Hourly or Sub-Hourly Metering Equipment – Electric metering equipment that supplies hourly or sub-hourly data of Customer consumption.

Interest Index – An annual interest rate determined by the average of 1-Year Treasury Bills for September, October and November of the previous year.

Load Bus – As used in this Tariff, shall have the same meaning ascribed to the term in the PJM Tariff.

Load Serving Entity or "LSE" – An entity that has been granted the authority or has an obligation pursuant to applicable law, regulation or franchise to sell electric energy to end- users located within the PJM Control Area as that term is defined by the PJM Tariff.

Locational Marginal Price or "LMP" – The marginal price for energy at the location where the energy is delivered or received as specified in the PJM Tariff.

Market Participant – The term has the same meaning as set forth in the PJM Tariff.

Meter Read Date – The date on which the Company schedules a meter to be read for purposes of producing a Customer bill in accordance with the regularly scheduled billing cycles of the Company, as may be modified from time to time.

Month – A month under this Tariff means 1/12 of a year, or the period of approximately 30 days between two regular consecutive readings of the Company's meter or meters installed on the Customer's premises.

Network Integration Transmission Service – Network Integration Transmission Service as set forth in the PJM Open Access Transmission Tariff and any direct Transmission Owner charged expense.

North American Energy Industry Standards Board ("NAESB", formerly known as the Gas Industry Standards Board, "GISB") – The Board which sets standards associated with the electronic method of communication for data transfer that allows information to be sent and received electronically using the Internet. This method must meet the following minimum criteria:

- Security and/or encryption of transactions and Customer information.
- Proof of transmission and receipt.
- Positive identity of sender and recipient (non-repudiation).
- Reliability.
- Data and file integrity.
- Network performance and availability.
- Recoverability and archiving of data.

PaPUC or Commission – The Pennsylvania Public Utility Commission.

PJM – The regional transmission organization operated by PJM Interconnection, L.L.C., or its Successor.

PPL Electric Utilities Corporation

DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS (CONTINUED)

PJM Control Area – The term has the same meaning as set forth in the PJM Tariff.

PJM eScheduler System – Software program administered by the PJM OI through which energy load schedules may be submitted.

PJM OI – The PJM Office of Interconnection, the system operator for the PJM Control Area.

PJM Tariff – The PJM Open Access Transmission Tariff, including schedules and exhibits.

Rate Ready – When an EGS that employs Consolidated EDC Billing provides an EDC with EGS rate information that the EDC uses to calculate the Customer's EGS charges to be billed.

Scheduling Coordinator – An entity that performs one or more of an EGS's Coordination Obligations.

Tangible Net Worth – Total assets less intangible assets and total liability. Intangible assets include benefits such as goodwill, patents, copyrights, and trademarks.

Tariff – This Electric Generation Supplier Coordination Tariff.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

1. THE TARIFF

1.1 Filing And Posting. A copy of this Tariff, which comprises the Charges, Rules and Regulations and Riders under which the Company will provide Coordination Services to EGSs, is on file with the Commission and is posted and open to inspection at the offices of the Company.

1.2 Revisions. This Tariff may be revised, amended, supplemented or otherwise changed from time to time in accordance with the Pennsylvania Public Utility Code, and such changes, when effective, shall have the same force as the present Tariff.

1.3 Application. The Tariff provisions apply to all EGSs providing Competitive Energy Supply to Customers located in the Company's service territory and with whom the Company has executed a Coordination Agreement as required herein. The obligations and charges herein shall apply to anyone providing or receiving service unlawfully or to any unauthorized or fraudulent provision or receipt of Coordination Services in addition to any other remedies available to the Company.

1.4 Rules And Regulations. The Rules and Regulations, filed as part of this Tariff, are a part of every Coordination Agreement entered into by the Company pursuant to this Tariff and govern all Coordination Activities.

1.5 Statement By Agents. No Company representative has authority to modify a Tariff rule or provision, or to bind the Company by any promise or representation contrary thereto or inconsistent therewith.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

2. SCOPE AND PURPOSE OF TARIFF

2.1 Scope And Purpose Of Tariff. This Tariff sets forth the basic requirements for interactions and coordination between the Company as the EDC and EGSs necessary for ensuring the delivery of Competitive Energy Supply from EGSs to their Customers.

2.2 Applicability of Terms to Scheduling Coordinators. As used in this Tariff, the term "EGS" shall apply equally to a Scheduling Coordinator for an EGS for the responsibilities and rights properly assigned to that Scheduling Coordinator by the EGS.

2.3 FERC Jurisdictional Matters. The inclusion of FERC-jurisdictional matters within the scope of the Tariff is intended solely for informational purposes and is not intended to accord any jurisdictional authority over such matters to the PaPUC. Furthermore, to the extent that anything stated herein is found by FERC to conflict with or to be inconsistent with any provision of the Federal Power Act (“FPA”), as amended, or any rule, regulation, order or determination of FERC under FPA, then such FERC rule, regulation, order or determination of the FERC shall control. To the extent required under any provision of the FPA, or any rule, regulation, order or determination of FERC under the FPA, the Company shall endeavor to secure, from time to time, all necessary orders, approvals, and determinations from FERC necessary to implement this Tariff.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

3. COMMENCEMENT OF EDC/EGS COORDINATION

3.1 Registration for Coordination Services. An EGS seeking to obtain Coordination Services hereunder must deliver to the Company a completed registration, consisting of the following:

(a) a fully executed Coordination Agreement by a duly authorized representative of the EGS;

(b) a service agreement for Network Integration Transmission Service under the PJM Tariff, fully executed by a duly authorized representative of the EGS;

(c) a Market Participant Agreement as defined under the PJM Tariff, fully executed by a duly authorized representative of the EGS;

(d) a copy of the EGS's license issued by the PaPUC to provide Competitive Retail Electric Service to the Company's retail Customers;

(e) a fully completed credit history form;

(f) for EGSs that use Consolidated EDC Billing, a copy of the EGS's rate schedule must be provided to the Company. When an EGS requests the implementation of "Standard Rates" on or after registration, or revisions to existing Standard rate schedules, the Company will implement the requested EGS rate schedule(s) within 14 calendar days. Standard Rates include fixed cents per kWh rates, starting from $0.0500 through $0.1199 per kWh in $0.0001 increments, and up to four decimal place precision. A "percent off" of shopping rates would be available from 1% through 50% off the Price to Compare in one-half percent increments. An EGS will be limited to no more than 200 discrete Rate Ready rates per calendar quarter. Additionally, any rate design other than the one specified in Rule 12.1 may delay power flow to a Customer billed under Consolidated EDC Billing;

(g) if an EGS will utilize Sections 6 through 9 of this tariff, written evidence that the EGS is a signatory to the Operating Agreement and Reliability Assurance Agreement of the PJM Interconnection, L.L.C., or its successors;

(h) a completed Supplier Communication Details form (available on the Company's website);

(i) a completed W-9 form;

(j) banking information (Bank Name, Routing Number, and Account Number) provided on EGS letterhead with a signature; and

(k) the EGS's Pennsylvania sales tax identification number.

3.2 Incomplete Registrations. In the event the EGS submits an incomplete registration application, the Company shall provide written notice to the EGS of the application's deficiencies within ten (10) business days after the date of service of the application, as determined under 52 Pa. Code § 1.56,. The Company will not process an incomplete application until the EGS corrects the deficiencies and delivers a completed application to the Company.

PPL Electric Utilities Corporation

COMMENCEMENT OF EDC/EGS COORDINATION (CONTINUED)

3.3 Credit Check. A registration for Coordination Services shall constitute authorization to the Company to conduct a background credit check on the EGS.

3.4 Processing of Registrations. The Company shall complete the processing of each registration for Coordination Services within ten (10) business days after the date of service of the completed registration, as determined under 52 Pa. Code § 1.56,. The Company shall approve all completed registrations unless grounds for rejecting the registration exist, as defined below.

3.5 Grounds for Rejecting Registration. The Company may reject any registration for Coordination Services on any of the following grounds:

(a) the EGS has undisputed outstanding debts to the Company arising from its previous receipt of Coordination Services from the Company under this Tariff;

(b) the EGS has failed to comply with the payment and billing requirements specified in Rule 12 of the Tariff; or

(c) the Company has provided written notice to the EGS that a registration is deficient, and the EGS has failed to submit a completed registration within thirty (30) calendar days of deficiency notification.

The Company may also petition the PaPUC to reject the registration of an EGS with Bad Credit as to PaPUC jurisdictional transactions. The Company need not provide Coordination Services to the EGS pending the PaPUC's review of said Petition unless the EGS has provided security to the Company as provided for in Rule 12.5. The EGS must comply with all applicable requirements of the PJM Tariff in order for its registration to be accepted as complete.

3.6 Offer of Conditional Acceptance of Registration. Where grounds for rejection of a registration exist due to an EGS's outstanding and undisputed debts arising from its previous receipt of Coordination Services from the Company under the Tariff, the Company may offer the affected EGS a conditional acceptance if the EGS pays such debts before it receives Coordination Services. If the EGS rejects the Company's offer of conditional acceptance under this Rule or if the EGS does not act upon the Company's offer of conditional acceptance within thirty (30) calendar days following the offer, then the EGS's registration for Coordination Services will be deemed rejected.

3.7 Rejection of Registration. Upon rejection of any registration, the Company shall provide the affected EGS with written notice of rejection within the ten (10) days of date of service of the registration (as determined consistently with the provisions of 52 Pa. Code § 1.56) or the date of the end of the thirty (30) day period for corrections of deficiencies or conditional acceptance, and shall state the basis for its rejection.

3.8 Approval of Registration. Upon its approval of a registration for Coordination Services, the Company shall execute the Coordination Agreement tendered by the registrant and shall provide one copy to the EGS and maintain a copy for its own records.

PPL Electric Utilities Corporation

COMMENCEMENT OF EDC/EGS COORDINATION (CONTINUED)

3.9 Identification Numbers. Upon its approval of a registration for Coordination Services, the Company will assign to the EGS a supplier identification number to be used in subsequent electronic information exchange between the EGS and the Company. This number shall be consistent with the EGS's Dunn & Bradstreet Business number. In addition, the Company may also assign identification numbers to the EGS that may be required by PJM in connection with the submission and/or confirmation of load schedules for serving load in the Company's service territory.

3.10 Commencement of Coordination Services. Coordination Services shall commence within fifteen (15) days after the Company’s approval of an EGS’s registration for Coordination Services provided that all of the information necessary for the Company to provide Coordination Services has been provided to the Company and any conditions established under Rule 3.6 have been satisfied by the EGS.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

4. COORDINATION OBLIGATIONS

4.1 Provision of Coordination Services. The Company shall provide all Coordination Services, as provided herein, necessary for the delivery of an EGS's Competitive Energy Supply to serve Customers located within the Company's service territory.

4.2 Timeliness and Due Diligence. EGSs shall exercise due diligence in meeting their obligations and deadlines under this Tariff so as to facilitate Direct Access.

4.3 Duty of Cooperation. The Company and each EGS will cooperate in order to ensure delivery of Competitive Energy Supply to Customers as provided for by this Tariff, the EDC Tariff, the PJM Tariff, and the Competition Act.

4.4 State Licensing. An EGS must have and maintain in good standing a license from the PaPUC as an authorized EGS. The EGS shall notify the Company within three (3) business days of any amendment, revocation, termination or other change in its License applicable to the Company's service territory.

4.5 Energy, Capacity, and AEPS Procurement. An EGS is responsible for all necessary arrangements for supply and delivery of electric energy and capacity in a quantity sufficient to serve its own Customers under the PJM Tariff and to also satisfy AEPS obligations associated with its supply.

4.6 Transmission Services and Obligations. An EGS is responsible for arranging, procuring, taking and paying for those services provided by PJM that are necessary for the delivery of Competitive Energy Supply to its Customers pursuant to the PJM Tariff and this Tariff. Failure to do so will result in a suspension of the EGS's registration until resumption of such services by the EGS occurs.

4.7 Energy Scheduling. An EGS must make all necessary arrangements for scheduling the delivery of energy with PJM.

4.8 Reliability Requirements. An EGS shall satisfy those reliability requirements issued by the PaPUC, PJM, or any other governing reliability council with authority over the EGS.

4.9 Determination of Load and Location. The Company and EGS shall coordinate with the PJM OI to determine the magnitude and location of the EGS's actual or projected load, as required by the PJM OI, for the purpose of calculating a Network Integration Transmission Service Reservation, an installed capacity obligation, or other requirements under the PJM Tariff.

4.10 Supply of Data. An EGS and the Company shall supply to each other all data, materials or other information specified in this Tariff, or otherwise reasonably required by the EGS or Company in connection with the provision of Coordination Services, in a thorough and timely manner.

PPL Electric Utilities Corporation

COORDINATION OBLIGATIONS (CONTINUED)

4.11 Communication Requirements. An EGS must be equipped with the following communications capabilities:

- Internet electronic mail (e-mail), including the capability to receive ASCII file attachments;
- Internet browser capable of access to the PPL Electric web-site and file uploads and downloads;
- Internet EDI peer-to-peer communication with push and pull capability, and
- NAESB standards which is the preferred method of communication (EDI), as determined by the Electronic Data Exchange Working Group (EDEWG) and Pa PUC Docket No. M-00960890.F0015.

4.12 Record Retention. An EGS and the Company shall comply with all applicable laws and PaPUC rules and regulations for record retention, including but not limited to those Rules of Chapter 56 of the PaPUC's regulations.

4.13 Payment Obligation. The Company's provision of Coordination Services to an EGS is contingent upon the EGS's payment of all charges provided for in this Tariff and the PJM Tariff.

4.14 Credit Requirements

The Company will apply, on a non-discriminatory and consistent basis, reasonable financial standards to assess and examine an EGS's Creditworthiness. These standards will take into consideration the scope of operations of each EGS and the level of risk to the Company. This determination will be aided by appropriate data concerning the EGS, including load data or reasonable estimates thereof, where applicable.

The Company requires an initial credit amount of $250,000 and shall adjust the amount required commensurate with the financial risks placed on the Company by an EGS, including recognition of an EGS's performance. An EGS shall satisfy its Creditworthiness requirement and receive an unsecured credit limit which will be a maximum of 5% of an EGS's Tangible Net Worth by demonstrating that it has, and maintains, investment grade long-term bond ratings from any two of the following four rating agencies:

AGENCY	**SENIOR SECURITIES RATING (BONDS)**
Standard & Poor's	BBB- or higher
Moody's Investors' Services	Baa3 or higher
Fitch IBCA	BBB- or higher
Duff & Phelps Credit Rating Company	BBB- or higher

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COORDINATION OBLIGATIONS (CONTINUED)

The EGS will provide the Company with its or its parent's most recent independently-audited financial statements (if applicable) and its or its parent's most recent Form 10-K and Form 10-Q (if applicable).

The Company shall make reasonable alternative credit arrangements with an EGS that is unable to meet the aforementioned criteria and with those EGSs whose credit requirements exceed their allowed unsecured credit limit. The EGS may choose from any of the following credit arrangements in a format acceptable to the Company: an irrevocable Letter of Credit; a cash deposit established with the Company; including the Company as a beneficiary; or other mutually agreeable security or arrangement. The alternate credit arrangements may be provided by a party other than the EGS, including one or more ultimate Customers. The fact that an irrevocable Letter of Credit or Cash Deposit is provided by a party other than the EGS shall not be a factor in the determination of the reasonableness of any alternative credit arrangement, as long as such party and the related credit arrangements meet the Company's standard credit requirements.

4.15 Data Exchange.

(a) An EGS shall implement NAESB standards which is the preferred method of communication (EDI), as determined by the EDEWG and PaPUC Docket No. M-00960890F.0015. NAESB standards must meet the minimum criteria of, and be endorsed by, the EDEWG. An EGS shall have appropriate software for access to the Company's Internet site for file viewing, uploads and downloads.

(b) The Company shall make available to an EGS, on a daily basis, the following information regarding that EGS's Customers in electronic files available on the PPL Electric supplier website:

(i) PPL Electric Account Number
(ii) Billing Route
(iii) Customer Name
(iv) Service Address
(v) Service City
(vi) Service State Zip
(vii) Mailing Address
(viii) Mailing City
(ix) Mailing State Zip
(x) Contact Name (applicable to industrial and large commercial Customers only)
(xi) Contact Address (applicable to industrial and large commercial Customers only)
(xii) Contact City, State, Zip (applicable to industrial and large commercial Customers only)
(xiii) Unlisted Telephone Number Code
(xiv) Telephone Number
(xv) Rate Class
(xvi) Rate Class Load Profile and Class Strata (if any)
(xvii) Registered Peak Demand
(xviii) Load Factor
(xix) Annual kWh
(xx) Meter Use Code
(xxi) Delivery Date

PPL Electric Utilities Corporation

COORDINATION OBLIGATIONS (CONTINUED)

(xxii) Load Bus
(xxiii) Whether Customer is on budget billing
(xxiv) Whether the Customer a special payment agreement.

(c) An EGS must notify its Customers that by signing up for Competitive Energy Supply with the EGS, the Customer is consenting to the disclosure by the Company to the EGS of certain basic information about the Customer, as listed in Rule 4.15(b). At a minimum, the notice shall inform the Customer that the following information will be disclosed: the Customer's PPL Electric account number, data about meter readings, rate class and electric usage, the Customer's address(es) and telephone number, and whether the Customer is on a budget billing plan or payment arrangement.

(d) On its supplier website, the Company will maintain copies of the standard file formats it will provide to EGSs containing the data listed in this Rule of this Tariff. The Company will not change the file formats without first providing at least seven (7) days' notice of any such change via Internet electronic mail and posting on its supplier website. The Company will make a good faith effort to provide a greater period of notice when warranted.

(e) Nothing in this Rule 4.15 shall prohibit the Company from making available to EGSs other electronic data, in formats chosen by the Company. The Company will not change the file formats of the electronic data made available under this Rule 4.15(e) without first providing at least seven (7) days' notice of such change via Internet electronic mail and posting on the supplier website. The Company will make a good faith effort to provide a greater period of notice when warranted.

4.16 Code of Conduct. The Codes of Conduct contained in the Company's EDC Tariff are incorporated herein by reference.

4.17 Standards of Conduct and Disclosure for Licensed EGSs. Standards of Conduct and Disclosure for Licensed EGSs. The Commission's Standards of Conduct and Disclosure for Licensees are incorporated herein by reference.

4.18 Coordination Service Charges. EGSs shall be required to pay the following as part of Coordination Service Charges to facilitate the transfer of data between the Company and EGSs.

(a) EDI Transaction Fees – Each distinct transfer of data through EDI is considered a transaction. PPL Electric incurs a per transaction fee for every EDI transaction. The Company will directly assign EDI Transaction fees to each EGS for their EDI transactions. PPL Electric will charge its actual costs incurred for EDI transaction fees.

(b) DUNS Testing Fees – Coordination Service Charges will include the costs of testing a new Data Universal Numbering System ("DUNS") that the Company needs to set up for each EGS. There are two types of DUNS fees: (1) "Full" testing, which is to test DUNS activity for a new supplier; and (2) "Abbreviated" testing, which is to test DUNS activity for an existing supplier requesting an additional DUNS number. The DUNS fees will be directly assigned to the EGS for each test performed.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

5. DIRECT ACCESS PROCEDURES

5.1.3 Eligible Customer List.

(a) The following information shall be provided to EGSs about Customers that have not opted out of the release of Customer information:

i. PPL Electric Account Number
ii. Billing Country Code
iii. Customer Name
iv. Service Address
v. Service City
vi. Service State Zip
vii. Billing Address
viii. Billing City
ix. Billing State Zip
x. Meter Read Cycle
xi. Contact Name (applicable to industrial and large commercial Customers only)
xii. Contact Address (applicable to industrial and large commercial Customers only)
xiii. Contact City, State, Zip (applicable to industrial and large commercial Customers only)
xiv. Rate Class
xv. Rate Class Load Profile and Class Strata (if any)
xvi. Registered Peak Demand
xvii. Load Factor
xviii. Annual kWh
xix. Meter Use Code
xx. Delivery Date
xxi. Load Profile Group Indicator
xxii. Default Service Indicator
xxiii. Interval Meter Indicator
xxiv. Capacity and Transmission Obligations (including current and future Capacity and Transmission Peak Load Contributions)
xxv. Net Metering Flag
xxvi. Tax Status Flag

5.2 Interval Meter Data. A licensed EGS is expected to maintain appropriate Customer authorization when requesting historical Interval Meter data. The Interval Meter data will be provided at no cost to an EGS and will be transferred in a standardized format and sent to the EGS via EDI and will include 12 months of data. Alternatively, an EGS may access the data through a secured portion of the Company's supplier website. The EGS will share its records of Customer authorization with the Company upon request and those records shall be subject to audit by the Commission.

5.3 Switching Among EGSs (or between an EGS and the Company as the Provider-of-Last Resort). EGS selection switching by Customers shall occur in accordance with the Direct Access Procedures contained in this Tariff.

PPL Electric Utilities Corporation

DIRECT ACCESS PROCEDURES (CONTINUED)

5.3.1

(a) If a Customer contacts a new EGS to request a change of EGS and the new EGS agrees to serve the Customer, the Customer's new EGS shall obtain appropriate authorization from the Customer, or person authorized to act on the Customer's behalf, indicating the Customer's choice of EGS. It is the EGS's responsibility to maintain records of the Customer's authorization in the event of a dispute in order to provide documented evidence of authorization to the Company or the Commission.

(b) The Customer's new EGS shall also submit the Customer's enrollment information using the PA EDI 814 transaction. Upon receipt of the 814 enrollment transaction from the EGS, the Company will automatically confirm receipt of the file.

(c) The Company will send the Customer a confirmation letter before the end of the next business day to confirm the Customer's EGS selection. The EGS selection will be effective within three (3) business days after processing the selection. The confirmation letter shall include notice to residential and small commercial Customers that the Customer's service may be terminated for failure to pay for generation service provided by an EGS and billed by the EDC.

(d) Once the preceding process is complete, the Company will notify the Customer's prior EGS of the discontinuance of service to the Customer from that prior EGS.

5.3.2 If a Customer contacts the Company to request a change of its EGS to another EGS, the Company shall notify the Customer that the newly selected EGS must be contacted directly by the Customer in order to initiate the change.

5.3.3 If an EGS wishes to obtain from the Company confidential Customer-specific information about a Customer with whom it is discussing the possibility of providing Competitive Energy Supply but who has restricted access to the information, the Company will only provide such information after receiving written, electronic or telephonic customer authorization from the requesting supplier or attestation from the supplier that it has such authorization. The EGS will share its records of Customer authorization with the Company upon request and those records shall be subject to audit by the Commission.

5.3.4 If a Customer contacts the Company to request a change of EGS to the Company's Default Service, the Company will process the request and send the Customer a confirmation letter before the end of the next business day confirming the Customer's return to Default Service. The selection will be effective within three (3) business days after processing the request. Once the preceding process is complete, the Company will notify the Customer's prior EGS of the discontinuance of service to the Customer from that prior EGS.

(a) If a Customer contacts the Company to discontinue electric service at the Customer's then current location, and initiates a request for service at a new location in the Company's service territory, the Company will adhere to the processes set forth in the Company's Plan for Seamless Moves and Instant Connects approved at Docket No. M-2014-2401103.

PPL Electric Utilities Corporation

DIRECT ACCESS PROCEDURES (CONTINUED)

(b) If a Customer contacts the Company to discontinue electric service the Company will notify the current EGS via an EDI drop transaction of the Customer's discontinuance of service for the location.

5.3.5 If the Company elects to change the account number for a Customer receiving generation service from an EGS, the Company will notify the EGS of the change in account number at the same Customer location, via EDI transaction.

5.4 Provisions relating to an EGS's Customers.

5.4.1 Arrangements with EGS Customers. EGSs shall be solely responsible for having appropriate contractual or other arrangements with their Customers necessary to implement Direct Access consistent with all applicable laws, PaPUC requirements, the PJM Tariff and this Tariff. The Company shall not be responsible for monitoring, reviewing or enforcing such contracts or arrangements.

5.4.2 Transfer of Cost Obligations Between EGSs and Customers. Nothing in this Tariff is intended to prevent an EGS and a Customer from agreeing to reallocate between them any charges that this Tariff imposes on the EGS, provided that any such agreement shall not change in any way the EGS's obligation to pay such charges to the Company, and that any such agreement shall not confer upon the Company any right to seek recourse directly from the EGS's Customer for any charges owed to the Company by the EGS.

5.4.3 Customers of an EGS remain bound by the rules and requirements of the applicable PPL Electric Tariff under which they receive retail service from the Company.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

6. LOAD FORECASTING

6.1 Customer Load Forecasting. The Company, in conjunction with an EGS, shall perform a Customer load forecasting process for each EGS's load requirements which shall approximate EGS's anticipated aggregate hourly Customer load. The aggregate hourly load forecast shall define the hourly energy requirements for an EGS. Energy will be delivered to the Company's electric distribution system using the PJM power scheduling policies and procedures.

6.2 Forecasting Methodology.

6.2.1 Monthly Metered Customer Forecasts. For each EGS, the Company will provide hourly load profiles by rate class for Customers with monthly metering equipment, which will establish the hourly supply obligations of the EGS for serving such Customers. The Company has developed and will maintain, based on load survey data, load forecast categories corresponding to the Company's current rate class load profile identified in the EDC Tariff. The load curves of these rate classes will be the basis for the forecasts prepared by the EGS for the aggregate of monthly metered Customers' load in each rate class load profile.

6.2.2 Hourly Metered Customer Forecasts. An EGS shall provide hourly load forecasts for their Customers with Hourly or Sub-Hourly Metering Equipment.

6.2.3 Typical Load Curve Data. On or before the day of energy scheduling, the Company will make available to EGSs the typical load and all algorithms and data necessary to calculate the hourly forecast for monthly metered Customers. This information will be available on an ongoing basis for an EGS to download from the supplier website and will permit an EGS to develop forecasts for any future period using the same methodology as the Company will use.

6.2.3.1 Updates to Typical Load Profile Data. The Company shall review annually its methodology, algorithms and load forecasting results and shall perform additional load studies to update the load curve data as required.

6.2.4 Right to Aggregate. EGSs may aggregate their Customers' loads. Such right to aggregate shall not mean that if a Customer of an EGS has multiple PPL Electric accounts, the Customer's PPL Electric charges may be billed conjunctively. Such right also shall not mean that the PPL Electric charges of an EGS's aggregated Customers may be billed conjunctively.

6.3 Customer Loads.

6.3.1 Determination of Customers for Pro-rata Share of Load. The Company will consider the Rate Schedules of LP-4 and LP-5 as large Commercial and Industrial Customers and, if over-subscribed, will receive a 'pro-rata' share of the available rate schedule class load for competitive supply during phase-in. All other customers will be able to have all of their load served by competitive supply if they are so chosen under the provisions of enrollment in their rate class. These customers shall be enrolled on a first come-first served basis pursuant to the Commission's procedures for customer enrollment.

PPL Electric Utilities Corporation

LOAD FORECASTING (CONTINUED)

6.3.2 Process Description for Forecasting. Except as provided in Rule 6.2.5 and 6.2.6, a customer at a single metered location purchasing Competitive Energy Supply from an EGS may not simultaneously purchase energy or capacity from the Company.

Purchase of Energy and Capacity from More Than One EGS. Customers may choose to be supplied with energy and/or capacity from more than one EGS. Customers or their EGSs will be responsible to the Company for any additional costs the Company incurs that result from a Customer purchasing energy and/or capacity from more than one EGS. Where one or more of the EGSs serving the customer fails to fulfill its obligation to supply energy or capacity, the customer may receive service from the Company. However, in order for the customer to continue to receive service from the customer's other EGS(s), the customer must arrange for a replacement for the non-supplying EGSs by the end of the second full monthly billing cycle after the customer receives notice of the EGS's failure to supply. If, by that time, the customer has not replaced the non-supplying EGS(s), the customer must either discontinue receiving service from the Company or receive service from the Company for its entire load. If a customer receives electric supply from more than one EGS, the Company is not obligated to supply consolidated EDC billing.

6.4 Daily Forecasting Process.

6.4.1 Business Days and Scheduling Window. The daily forecasting process shall be performed on each business day. A business day is a weekday excepting Company holidays. The daily forecasting process shall be performed on each business day for a scheduling window consisting of all following days through the next business day.

The daily forecasting process shall be performed Monday through Thursday (except holidays) for a scheduling window that covers the following day (midnight to midnight). If the following day is a holiday, then the scheduling window shall include the holiday and be extended to include the first business day following the holiday. Similarly, the daily forecasting process shall be performed on Friday for a scheduling window consisting of the following Saturday, Sunday, and Monday. If the Monday is a holiday, then the scheduling window shall include the holiday and extend through the first business day following the holiday.

In addition to the forecasts required of EGSs hereunder, the EGS may provide advance- hourly forecasts for each of its Customers with Hourly or Sub-Hourly Metering Equipment. Forecasts are not final until the business day before those forecasts are to apply.

6.4.2 Process Description for Forecasting. The following process shall be followed on each business day:

Step 1:

Each EGS will calculate the load forecast for each monthly metered rate class load profile by multiplying the load profile for the appropriate day type by the number of an EGS's Customers (including Customers of any Coordinated Suppliers that have a designated EGS as their Scheduling Coordinator) in that rate class load profile. These values will have been adjusted upward by an amount necessary to cover line losses based on current line loss percentages for the Customer Class to which each Customer belongs.

PPL Electric Utilities Corporation

LOAD FORECASTING (CONTINUED)

Step 2a:

By 10:00 a.m. Eastern Prevailing Time of the business day, an EGS shall enter the load forecast for each of an EGS's hourly metered Customers and for each hourly metered Customer of any Coordinated Suppliers that have a designated EGS as their Scheduling Coordinator and the aggregated forecast for monthly metered customers. Forecasts for hourly metered Customers should include estimated losses based on current loss factors for each rate class. If an EGS fails to enter a load forecast for any of its required hourly metered Customers by 10:00 a.m. Eastern Prevailing Time the business day before the load forecast is to apply, the Company will use its forecast values calculated for the hourly load of the EGS previously entered for an Appropriate Similar Day. Such default values shall be binding on an EGS that fails to enter load forecasts as required as if it had entered the values itself.

Step 2b:

The Company and the EGS shall seek to reach an agreement as to the load forecasts submitted by an EGS under Step 2a, provided that nothing in this Step 2b shall limit the Company's right to reject a forecast and submit a Company forecast pursuant to Step 3.

Step 3:

The Company will accept or reject an EGS load forecast by 11:00 a.m. Eastern Prevailing Time. If the Company's Alternative Supplier Coordination (ASC) personnel determine that a forecast is going to be rejected and conditions permit, then an ASC staff member will attempt to contact an EGS to explain the reason for rejection and resolve forecast problems. If the reason for rejecting an EGS load forecast values or changes cannot be resolved by 12:00 noon Eastern Prevailing Time, the scheduling process will continue using the Company forecast values.

6.5 Real-Time Load Following. To the extent an EGS has installed and pays for the necessary metering and telecommunications equipment for actual load following, an EGS may follow such Customers' load. To the extent that an EGS's total supply is for such Customers, an EGS shall be obligated to follow such Customers' loads on a real-time basis.

For real-time load following, including interruptible Customers claimed with PJM as Active Load Management, an EGS will have special obligations with respect to both the Company and PJM that must be dealt with on a Customer-by-Customer basis to ensure operational integrity. An EGS and the Company shall work cooperatively to address the technical and operational issues posed by real-time load following as the need arises. The loads of Customers using real-time load following will not be incorporated into an EGS's hourly load forecasts except as required for PJM operation and transmission purposes.

To the extent an EGS's commencement of real-time load following requires modifications of the Company's computer, telemetering, telecommunication, and other systems to enable such activity, the EGS making such request shall be responsible for paying the Company's incremental costs associated with such modifications. The Company shall bill the EGS for any such costs in accordance with Rule 13 of this Tariff.

PPL Electric Utilities Corporation

LOAD FORECASTING (CONTINUED)

6.6 Adequacy of Forecast. An EGS may provide, at its own discretion, its own forecast for the aggregate requirements of its monthly metered Customers, independent of the Company's forecast. The EGS and the Company shall concur on the compatibility of the forecasting methodology to be used by the EGS. The Company may review, for operational reasons, an EGS's forecast. By executing an Individual Coordination Agreement, an EGS agrees that the Company's load forecast for monthly metered Customers will be used for scheduling absent a specific load forecast by the EGS and will be adequate for this purpose. An EGS's remedies for any claimed deficiency in the Company's forecast for monthly metered Customers shall be limited to either:

(1) arranging, at its own expense, for the installation pursuant to PaPUC rules and procedures of Hourly or Sub-Hourly Metering Equipment at Customer's premises in order to permit the Customer's load to be forecasted, billed and reconciled as an hourly Customer; or
(2) entering, at its own expense, into a joint load study with the Company to develop new load curves.

6.7 Provision of Load Profile Data. The Company agrees that it will make Company personnel available to EGSs to explain and discuss the Company's load forecasting procedure, and the applicability of its methodology. In addition, the Company will provide EGSs, upon request, the data points used in the Company's load research system to develop the company's Load forecasts, provided, however, that nothing in this tariff will obligate the Company to disclose the customer specific metering data used to develop these data points.

6.8 Line Losses. For purposes of forecasting, scheduling, and reconciliation in sections 6-8 of this Supplier Coordination Tariff, the combined transmission and distribution line losses for the Secondary voltage level (Rate Schedules RS, GS-1, GS-3, BL, and those applicable to street and area lighting), the Primary voltage level (Rate Schedules LP-4), and the Transmission voltage level (Rate Schedules LP-5 and Standby Service) shall be calculated by multiplying hourly kWh sales delivered to customer(s) served at these voltage levels by the applicable line loss factor. The applicable line loss factors are:

- Secondary voltage level - 1.08047231
- Primary voltage level - 1.05364821
- Transmission voltage level - 1.02682410

The Company reserves the right to file to revise these factors from time to time to reflect changes in system line losses. The Company will revise these line loss factors if the PJM imposes or changes any separate charges on its transmission customers for the level of line losses that is included in these factors. Any such revision will be filed with the FERC and the Commission, provided to EGSs via Internet electronic mail and posting on the Company’s supplier website, and become effective thirty (30) days after filing unless otherwise ordered by the Commission or the FERC. PPL Electric will file any such revision and propose that it becomes effective concurrently with any change in or imposition of separate PJM line loss charges. The Company will make a good faith effort to advise EGSs of any change in these loss factors more than thirty (30) days in advance of a change when warranted.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

7. LOAD SCHEDULING

7.1 Net Load Schedules. The net load schedule for an EGS shall be equal to the aggregate forecast value for all of the monthly metered and hourly metered Customers of that EGS and any Coordinated Suppliers that have designated the EGS as their Scheduling Coordinator.

7.2 Rounding to Whole Megawatts. For as long as the PJM OI or its successor requires the scheduling and delivery of power only in whole MW, the Company will round the aggregate forecast value for each hour to a whole MW value for load scheduling purposes according to the following rules:

- If the aggregate forecast value for an hour is less than 1.0 MW, the value will be rounded to 1.0 MW.
- If the aggregate forecast value for an hour is greater than 1.0 MW, the value will be rounded downward to the nearest whole MW if the decimal portion is less than 0.5.
- If the aggregate forecast value for an hour is greater than 1.0 MW, the value will be rounded upward to the nearest whole MW if the decimal portion is greater than or equal to 0.5.

7.3 Daily Load Scheduling Process.

7.3.1 Uploading Schedules. The Company will upload the load schedule for the scheduling window to PJM by 12:00 noon Eastern Prevailing Time on each business day using the PJM eScheduler System according to PJM requirements. The schedule uploaded by the Company shall be binding on that EGS.

7.3.2 Load Schedule Changes. An EGS may initiate changes to the load schedule using the PJM eScheduler System. It is the responsibility of an EGS to make any necessary changes to the PJM eScheduler System and submit a revised load forecast to the Company. The EGS will notify the Company by contacting a member of the Alternative Supplier Coordination Section by telephone and indicate that changes have been made and a general description of the operational reasons for the changes. The Company will make reasonable efforts to review and, if the reason for the changes is determined by the Company to be operationally valid, confirm the load schedule changes using the PJM eScheduler System before the PJM designated deadline. In the absence of confirmation by the Company, the prior load schedule value will remain in effect. In light of deadlines imposed by the PJM OI for the submission of load schedule changes, an EGS should initiate any necessary changes and notify the Company well before the cut off time to increase the likelihood that the changes will be accepted.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

8. RECONCILIATION SERVICE

8.1 General Description. Reconciliation service accounts for mismatches between an EGS's load schedule (with PJM approved load schedule changes) for serving its Customers and the energy that was actually used by those Customers. This service differs from Energy Imbalance Service - a related service performed exclusively by the PJM OI under the PJM Tariff - because the latter accounts for differences between an EGS's scheduled energy obligation and the quantity of energy actually delivered by the EGS. Without universal real-time metering, the calculation of reconciliation quantities typically must occur after the monthly reading of Customers' meters.

8.2 Billing. The Company and the EGS will rely on PJM to perform calculations to determine the monetary value of reconciliation quantities and to bill and/or credit EGSs and the Company for oversupplies and undersupplies at an hourly price through the PJM grid accounting system. The oversupplies and undersupplies will be calculated at the LMP as warranted.

8.3 The Company’s Role. The Company will assist PJM in accounting for reconciliation quantities by (1) collecting all Customer usage data; (2) determining hourly reconciliation quantities for each EGS or Scheduling Coordinator; (3) calculating monthly reconciliation quantities for each EGS or Scheduling Coordinator; and (4) submitting the reconciliation quantities to the PJM OI. The Company also shall provide all algorithms and data necessary for an EGS to independently determine the reconciliation calculations.

8.4 Meter Data Collection. Meter data supplied to or collected by the Company shall be utilized to calculate the quantity of energy actually consumed by an EGS's Customers for a particular reconciliation period. The meter data shall be available for use following the time of a Customer's monthly meter reading. Thus, in order to measure the energy consumed by all Customers on a particular day, at least one month is required for data collection. In general, on each day that new metered-usage data is posted, one or more days in the previous month will become "fully metered."

8.4.1 Monthly Metered Customers. Data from monthly metered Customers is collected in subsets corresponding to customer billing cycles (billing routes), which close on different days of the month. To reconcile energy mismatches on an hourly basis, the Company shall convert such meter data for Customers to the equivalent hourly usage. Rate class load profiles adjusted for system load values will be applied to metered usage to derive an estimate for the hour-by-hour usage.

8.4.2 Hourly Metered Customers. Data from hourly metered Customers will also be collected by or provided to the Company monthly on a billing route basis.

8.5 Daily Reconciliation. Each business day that new fully metered days are available, the Company will determine hourly reconciliation quantities for that portion of the previous month's usage corresponding to new fully metered days. This information will be made available to the EGS via the website and enable EGSs and the Company to track the day-by-day buildup toward the monthly reconciliation billing that the Company and the EGS will rely on PJM to perform.

PPL Electric Utilities Corporation

RECONCILIATION SERVICE (CONTINUED)

8.5 Daily Reconciliation. Each business day that new fully metered days are available, the Company will determine hourly reconciliation quantities for that portion of the previous month's usage corresponding to new fully metered days. This information will be made available to the EGS via the website and enable EGSs and the Company to track the day-by-day buildup toward the monthly reconciliation billing that the Company and the EGS will rely on PJM to perform.

The following calculations will be used to determine the reconciliation quantities:

Step 1:
Monthly-metered Customers' actual usage (the billing usage reported by or to the Company) will be spread over each hour in the usage period based on each Customer's weather-adjusted hourly usage curve using actual hourly weather data for the usage period. The monthly-metered Customer's weather- adjusted usage by hour will be multiplied by the loss factor determined by Customer rate class to determine the Customer's gross usage by hour.

Each hourly-metered Customer's hourly usage will be multiplied by a loss factor determined by Customer rate class to determine the Customer's gross usage by hour.

Step 2:
The gross hourly usage quantity for each Customer will be aggregated by the Company to arrive at a total gross Customer usage quantity by hour for each EGS for use in Step 3 of this Rule 8.5. For Scheduling Coordinators, this aggregation will account for usage of Coordinated Suppliers' Customers.

Step 3:
The hourly reconciliation quantity for each hour will be calculated by subtracting an EGS's hourly total gross Customer usage amount from the hourly load schedule submitted to PJM for that EGS, including the effect of any confirmed changes to the load schedule entered before the PJM accounting deadline.

8.6 Monthly Reconciliation. By the third business day after a calendar month becomes fully metered, the Company will compute and make available the complete hourly reconciliation quantities for the entire month to the Company Website.

By the third business day after a calendar month becomes fully metered, the Company will also transfer the monthly reconciliation quantity to PJM. The Company and the EGS will rely on PJM to calculate the EGS reconciliation dollar amounts for each hour. The Company and the EGS will rely on PJM to include EGS reconciliation dollar amounts in the monthly PJM bills to each EGS or Scheduling Coordinator.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

9. UTILIZATION OF SCHEDULING COORDINATORS

9.1 Participation Through a Scheduling Coordinator. If an EGS chooses not to interact directly with PJM for scheduling purposes or cannot schedule directly with PJM because its schedules do not meet the "whole megawatt" requirements set by PJM for scheduling, an EGS may become a Coordinated Supplier by entering into a business arrangement with another EGS or other person that will act as a Scheduling Coordinator. A Coordinated Supplier may enter into this business arrangement with a Scheduling Coordinator(s) for an individual service such as load scheduling, or for a variety of services encompassing installed capacity, import capability, load scheduling, and reconciliation rights and responsibilities. To the extent it is responsible for the following activities, the Scheduling Coordinator's transmission service obligation, installed capacity obligation, import capability, load scheduling and reconciliation rights and responsibilities shall include its own Customers and the Customers of its Coordinated Suppliers. All actions of the Scheduling Coordinator that relate to one of its Coordinated Suppliers are binding on, and attributable to, said Coordinated Supplier.

9.2 Designation of a Scheduling Coordinator. To designate a Scheduling Coordinator, an EGS must provide the Company with a completed Scheduling Coordinator Designation Form, included as a Rider hereto, fully executed by both the EGS and the Scheduling Coordinator. The Scheduling Coordinator Designation Form is not intended to supplement or replace any agency contract between an EGS and a Scheduling Coordinator.

9.3 Change in or Termination of Scheduling Coordinator. To change a Scheduling Coordinator, or cease using a Scheduling Coordinator, an EGS shall notify the Company in writing and said notice shall specify the effective month of the change or termination. The effective day of the change or termination shall be the first day of the month indicated in the notification letter unless notification is received by the Company less than ten business days before the first day of that month, in which case the effective day of the change shall be the first day of the subsequent month.

In the event an EGS ceases using a Scheduling Coordinator, an EGS shall immediately resume the direct performance of all EGS obligations under this Tariff.

9.4 Load Scheduling through a Scheduling Coordinator. Coordinated Suppliers cannot submit individual load schedules to the PJM OI, nor can Coordinated Suppliers propose scheduling changes on an individual basis. Rather, the Scheduling Coordinator is responsible for submitting all schedules and changes thereto on behalf of itself as well as its Coordinated Suppliers.

9.5 Primary Obligations of a Coordinated Supplier. Notwithstanding their designations of Scheduling Coordinators, each and every EGS remains primarily responsible for fully satisfying the requirements of this Tariff.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

10. METERING DATA

10.1 Generally. All metering activities will be in accordance with the Competitive Metering Specifications attached as a rider to this tariff.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

11. CONFIDENTIALITY OF INFORMATION

11.1 Generally. All Company information available to an EGS in connection with the provision of coordination services, including, but not limited to, rate class load profile data and information regarding the Company and its computer and communications systems, shall not be disclosed to third parties without appropriate authorization and/or consent.

11.2 Customer Information. The EGS shall keep all Customer-specific information supplied by the Company confidential unless the EGS has the Customer's authorization to do otherwise.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

12. PAYMENT AND BILLING

12.1 Customer Billing by the Company or EGS. All customer billing by either the Company or EGS shall be done in accordance with the Competitive Billing Specifications attached as a Rider to this tariff.

12.2 EGS Payment of Obligations to the Company. An EGS shall pay all Coordination Services Charges or any other Charge it incurs hereunder in accordance with the following provisions:

12.2.1 Billing Procedure. Each month for EGSs not participating in POR, the Company shall submit an invoice to the EGS for all Coordination Services Charges provided under this Tariff. The invoice may be transmitted to the EGS by any reasonable method requested by the EGS. An EGS shall make payment for Coordination Service Charges incurred on or before the due date shown on the bill. The due date shall be determined by the Company and shall not be less than fifteen (15) days from the date of transmittal of the bill.

12.2.2 Billing Corrections and Estimated Billings. Notwithstanding anything stated herein bills shall be subject to adjustment for any errors in arithmetic, computation, meter readings, estimating or other errors for a period for six (6) months from the date of such original monthly billing.

12.2.3 Manner of Payment. The EGS may make payments of funds payable to the Company by wire transfer to a bank designated by the Company. The Company may require that an EGS that is not creditworthy tender payment by means of a certified, cashier's, teller's, or bank check, or by wire transfer, or other immediately available funds. If disputes arise regarding an EGS bill, the EGS must pay the undisputed portion of disputed bills under investigation.

12.2.4 Late Fee for Unpaid Balances. If payment is made to the Company after the due date shown on the bill, a late fee will be added to the unpaid balance until the entire bill is paid. This late fee will be 2% per month on the unpaid balance.

12.2.5 EGS Default. In the event the EGS fails, for any reason other than a billing dispute as described below, to make payment to the Company on or before the due date as described above, and such failure of payment is not corrected within thirty (30) calendar days after the Company notifies the EGS to cure such failure, a Default by the EGS shall be deemed to exist. In the event of a billing dispute between the Company and the EGS, the Company will continue to provide service pursuant to the Individual Coordination Agreement and the Tariff as long as the EGS continues to make all payments not in dispute. A billing dispute shall be dealt with promptly in accordance with the dispute resolution procedures set forth below in Rule 18.

12.3 Billing for Supplier Obligations to Other Parties. The Company will assume no responsibility for billing between an EGS and PJM, an EGS and any energy source, or a Scheduling Coordinator and any Coordinated Suppliers.

PPL Electric Utilities Corporation

PAYMENT AND BILLING (CONTINUED)

12.4 Guarantee of Payments. Before the Company will render service or continue to render service, the Company may require an applicant for Coordination Service or an EGS currently receiving such service that has Bad Credit to provide a cash deposit, letter of credit, surety bond, or other guarantee, satisfactory to the Company. The Company will hold the deposit as security for the payment of final bills and compliance with the Company's Rules and Regulations. In addition, the Company may require an EGS to post a deposit at any time if the Company determines that the EGS is no longer creditworthy or has Bad Credit. An EGS shall have the right to submit to the Commission for resolution any reasonable dispute regarding such deposit, letter of credit, surety bond or other guarantee sought by the Company if the EGS believes such a requirement is inappropriately based or assessed.

12.5 Amount of Deposits. The deposit shall be equal to the value of Coordination Services Charges the Company projects the EGS will incur during the next two billing periods based on that EGS's forecasted load obligation.

12.6 Return of Deposits. Deposits secured from an EGS shall either be applied with interest to the EGS's account or returned to the EGS with interest when the EGS becomes creditworthy. In cases of discontinuance or termination of service, deposits will be returned with accrued interest upon payment of all service charges and guarantees or with deduction of unpaid accounts.

12.7 Interest on Deposits. The Company will allow simple interest on cash deposits calculated at the lower of the Interest Index or six (6) percent. Deposits shall cease to bear interest upon discontinuance of service (or, if earlier, when the Company closes the account).

12.8 Credit Information. In addition to information required otherwise hereunder, an EGS shall be required to provide to the Company such credit information as the Company requires. The Company will report to a national credit bureau the EGS's credit history with the Company.

12.9 Purchase Of EGS Receivables (POR) Program. PPL Electric will purchase the accounts receivable, without recourse, associated with EGS sales of retail electricity supply, comprised of generation and transmission services, to consolidated EDC billing customers within PPL Electric's service territory served under the following Rate Schedules: RS, GS-1, GS-3, BL, SA, SM(R), SHS, SLE, SE, TS(R) and SI-1(R), and standby service for the foregoing rate schedules. Under the POR Program, PPL Electric will reimburse EGSs for their customer billings regardless of whether PPL Electric receives payment from the customer, subject to the limitations set forth below; provided, however, that for an EGS participating in the POR Program, the Company will offset its payments to the EGS by the EGS's Coordinated Service Charge. PPL Electric will seek to recover the EGS receivables from EGS customers consistent with PPL Electric's existing collection procedures for recovery of billings to default service customers and will incur any uncollectible accounts expense related to billings for EGSs. PPL Electric will purchase only those receivables that are associated with basic electric supply services and not receivables associated with charges for other products or services. Participating EGSs will be required to certify that purchased receivables are associated with only basic electric supply service.

PPL Electric Utilities Corporation

PAYMENT AND BILLING (CONTINUED)

12.9.1 Eligibility Requirements. PPL Electric will perform consolidated billing for EGSs that voluntarily choose this option. An EGS that chooses the Company's consolidated EDC billing option for all or a portion of its residential accounts will be required to sell its accounts receivables to PPL Electric for those residential customers for whom PPL Electric issues a consolidated bill. An EGS will be permitted to choose the consolidated billing option for less than all of its customers in the residential class. Pursuant to the Commission Order entered December 21, 2010 at Docket No. R-2010-2161694, an EGS may issue its own bills [dual billing] for any residential customers upon one of the two following conditions: (1) PPL Electric's billing system cannot accommodate consolidated billing for the EGS; or (2) the EGS residential customer purchases products from the EGS that are bundled with non-basic services. An EGS that issues its own bills to residential customers will not be eligible to participate in the POR Program for those residential customers that receive dual billing.

An EGS will be permitted to choose the consolidated billing option for less than all of its customers in the small C&I class. An EGS that chooses the Company's consolidated EDC billing option for all or a portion of its small C&I accounts will be required to sell its accounts receivables to PPL Electric for those small C&I customers for whom PPL Electric issues a consolidated bill. An EGS may continue to issue its own bills [dual billing] for basic supply service, for all or a portion of its small C&I customers, but will not be eligible to participate in the POR Program for those small C&I customers that receive dual billing.

EGSs may choose to participate in the POR Program with consolidated EDC billing at any time during the term of the POR Program. A customer whose service is terminated or who voluntarily switches from the EGS' service to another generation provider is not considered to have been removed by the EGS from consolidated EDC billing and the POR Program. In addition, this section is not intended to interfere with an EGS's ability to offer customers product terms that are shorter in duration than the POR Program.

EGSs participating in the residential POR Program will agree not to reject for enrollment a new residential customer covered by the residential POR Program based on credit-related issues and will agree not to require a deposit for providing service to such residential customers. Any residential customer who wishes to be served by an EGS participating in the residential POR Program will be accepted by that EGS if that EGS is actively serving the residential customer class.

EGSs are permitted to perform credit checks and require deposits for small C&I customers and are permitted to deny serving small C&I customers for credit-related reasons.

12.9.2 Purchase Price Discount. EGSs accounts receivables associated with electric generation and transmission services will be purchased at a discount. The discount rate will be calculated separately for the residential customer class and the small C&I customer class. The rate will consist of two components that reflect: (1.)the cost of PPL Electric's uncollectable accounts expense, which will be fixed throughout the term of the program, unless and until modified upon Commission approval; and (2) recovery of the initial and ongoing development, operation and administrative costs associated with the POR Program. The discount rate for electric generation and transmission services to the residential customer class will equal 1.80%, which is the sum of 1.80% for the first component and 0.00% for the second component. The discount rate for electric generation and transmission services to the small C&I customer class will equal 0.26%, which is the sum of 0.26% for the first component and 0.00% for the second component.

PPL Electric Utilities Corporation

PAYMENT AND BILLING (CONTINUED)

12.9.2.1 Timing Of Payments. Payments to EGSs will occur electronically---25 days after consolidated EDC bills are issued to residential customers and 20 days after consolidated EDC bills are issued to non-residential (small commercial and industrial) customers---and will continue throughout the billing cycle. If either the 25th day for residential customers or 20th day for non-residential customers falls on a weekend, PPL Electric holiday or bank holiday, payments will occur on the next business day.

12.9.2.2 Other Payment Provisions. EGS customers on consolidated EDC billing will be able to select budget billing. The Company will pay EGSs based on actual billed supplier charges less the POR discount (versus budget amounts), and suppliers will not be impacted in any way by the budget billing program. The Company will inform customers that they can select a supplier and their budget payment plan will only be impacted to the extent necessary to assure that savings are reflected.

12.9.2.3 Transfer Of Collection Responsibilities and Rights. Under the POR Program, PPL Electric is entitled to receive and retain all payments from customers. PPL Electric is authorized to conduct collection activities and, if necessary, terminate its delivery service and EGS generation and transmission services to residential and/or small C&I customers whose accounts receivables were purchased and who fail to make payment of amounts due on the consolidated EDC bill, including the full amount of the purchased EGS accounts receivables. Any customer termination shall be consistent with the Pennsylvania Public Utility Code and the Commission's regulations.

An EGS residential and/or small C&I customer in the POR Program that has been terminated for non-payment may be reconnected upon paying the sum of unpaid distribution charges (plus any applicable reconnection fees or deposits) and the amount billed for EGS generation and transmission services. That customer will remain a customer of the EGS as long as the payment of unpaid amounts is made before the account is finalized.

12.9.2.4 Dispute Resolution. To the extent concerns arise regarding the implementation of the provisions of the POR Program, parties shall attempt to resolve such disputes according to the dispute resolution procedures described in Section 18 of this supplier tariff. Parties also shall have the right to resolve such disagreements through the Commission's dispute resolution process.

12.9.2.5 PURCHASE PRICE DISCOUNT ADJUSTMENT FOR AN INDIVIDUAL EGS THAT DOES NOT SELL ALL OF ITS SMALL C&I ACCOUNTS RECEIVABLES TO THE COMPANY: PPL Electric will monitor individual EGS uncollectible accounts percentages (measured as any unpaid amounts 60 days or older divided by that EGS' total annual consolidated billings) for those EGSs that sell a portion of, but not all of, their small C&I accounts receivables to the Company, to determine whether any individual EGS is engaging in unusual business behavior that results in an increase to the total uncollectible accounts expense percentage for the small C&I customer class. If, based on this monitoring, PPL Electric determines that an individual EGS's uncollectible accounts percentage exceeds 1.5% for the small C&I customer class, then PPL Electric, at its discretion, may increase the discount rate for that individual EGS' accounts to reflect the increased costs associated with the EGS's uncollectible accounts by the difference between the EGS's uncollectible accounts percentage and 0.75% for the small C&I customer class. For purposes of this calculation, PPL Electric shall rely on the most recent 12-month period (or shorter if less data is available) to

PPL Electric Utilities Corporation

PAYMENT AND BILLING (CONTINUED)

calculate the EGS's uncollectible accounts percentage. PPL Electric, in its discretion, may opt to waive the imposition of the additional discount if the increase in the uncollectible accounts percentage primarily is the result of providing service to previously poor paying customers currently on default service, and the individual EGS is able to provide a reasonable explanation that the significant increase in its uncollectible accounts percentage is not the result of a particular price offering, marketing strategy, selling selective accounts receivables, or other actions of the individual EGS. If, however, PPL Electric determines that an additional discount is appropriate, the EGS may challenge that determination pursuant to the dispute resolution procedures discussed above. Should the result of those procedures uphold the EGS's position, PPL Electric will refund to the EGS the additional discount withheld from its receivables. In the course of the dispute resolution, the EGS may be called upon to provide customer payment history for those customers it serves, generation and transmission services pricing, and other such information deemed appropriate, subject to a confidentiality agreement. The discount will be lowered to the level applicable to other EGSs when and if the particular EGS's uncollectible account percentage decreases to a level of 0.75%, or below, for the small C&I customer class over a 12-month period. If the particular EGS stops providing service to a customer under the POR Program, the EGS must pay to PPL Electric an amount equal to the increase to the discount multiplied by that customer's prior year's billings (or for the time the EGS served the customer, whichever is shorter), to the extent that such amount has not already been paid on the date the EGS stops providing service to that customer.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

13. WITHDRAWAL BY EGS FROM RETAIL SERVICE

13.1 Notice of Withdrawal to the Company. An EGS shall provide electronic notice to the Company in a form specified by the Company of withdrawal by the EGS from retail service in a manner consistent with the PaPUC's rulings in Docket No. M-00960890F.0013, and any subsequent applicable PaPUC rulings.

13.2 Notice to Customers. An EGS shall provide notice to its Customers of withdrawal by the EGS from retail service in accordance with the PaPUC's rulings in Docket No. M-00960890F.0013 and any subsequent applicable PaPUC rulings.

13.3 Costs for Noncompliance. An EGS that withdraws from retail service and fails to provide at least ninety (90) days written notice of said withdrawal shall reimburse the Company for any of the following costs associated with the withdrawal:

(a) mailings by the Company to the EGS's Customers to inform them of the withdrawal and their options;
(b) non-standard/manual bill calculation and production performed by the Company;
(c) EGS data transfer responsibilities that must be performed by the Company; and
(d) charges or penalties imposed on the Company by PJM or other third parties resulting from EGS non- performance.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

14. DISCONTINUANCE OF CUSTOMERS

14.1 Notice of Discontinuance to the Company. An EGS shall provide electronic notice to the Company in a form specified by the Company of all intended discontinuances of service to Customers in a manner consistent with applicable PaPUC rules, which apply to all Customer classes.

14.2 Notice to Customers. An EGS shall provide a minimum of thirty (30) days advance notice to residential customers prior to canceling generation supply service except as set forth below. An EGS may cancel generation supply service to a residential customer for theft of service, fraud or failure to pay overdue charges consistent with applicable Pa PUC orders and regulations. With respect to all other classes of Customers, it will be the EGS's responsibility to provide notice to a Customer of its intention to discontinue service in accordance with the EGS's contractual obligations with the Customer.

14.3 Effective Date of Discontinuance. Any discontinuance will be effective on a Meter Read Date and in accordance with the EGS switching rules in this Tariff and the EDC Tariff.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

15. LIABILITY

15.1 General Limitation on Liability. The Company shall have no duty or liability with respect to electric energy before it is delivered by an EGS to a point of delivery on the Company's distribution system. After its receipt of electric energy and capacity at the point of delivery, the Company shall have the same duty and liability for distribution service to customers receiving Competitive Energy Supply as to those receiving electric energy and capacity from the Company.

15.2 Limitation on Liability for Service Interruptions and Variations. The Company does not guarantee continuous, regular and uninterrupted supply of service. The Company may, without liability, interrupt or limit the supply of service for the purpose of making repairs, changes, or improvements in any part of its system for the general good of the service or the safety of the public or for the purpose of preventing or limiting any actual or threatened instability or disturbance of the system. The Company is also not liable for any damages due to accident, strike, storm, riot, fire, flood, legal process, state or municipal interference, or any other cause beyond the Company's control.

15.3 Additional Limitations on Liability in Connection with Direct Access. Other than its duty to deliver electric energy and capacity, the Company shall have no duty or liability to an EGS providing Competitive Energy Supply arising out of or related to a contract or other relationship between an EGS and a Customer of the EGS.

The Company shall implement Customer selection of an EGS consistent with applicable rules of the Commission and shall have no liability to an EGS providing Competitive Energy Supply arising out of or related to switching EGSs, unless the Company is negligent in switching or failing to switch a customer.

15.4 Company’s Indemnification of EGS. Subject to Rule 15.2, in the event the Company is not able to render continuous, regular, and uninterrupted supply of service due to interruption or service limitations not caused by the EGS, the Company shall hold the EGS harmless for any penalties, fines, or other costs that the Company may incur.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

16. BREACH OF COORDINATION OBLIGATIONS

16.1 Breach of Obligations. The Company or an EGS shall be deemed to be in breach of its Coordination Obligations under the Individual Coordination Agreement and this Tariff upon its failure to observe any material term or condition of this Tariff, including any Rule and Regulation, Charge or Rider thereof.

16.2 Events of Breach. A material breach of Coordination Obligations hereunder, as described in Rule 16.1, shall include, but is not limited to, the following:

(a) a breach of any Rule or Regulation of the Tariff;
(b) an EGS's failure to maintain license or certification as an electric generation supplier or electricity supplier from the PaPUC;
(c) an EGS's failure to make payment of any undisputed Coordination Services Charges in the time prescribed;
(d) the involuntary bankruptcy/insolvency of the EGS, including but not limited to, the appointment of a receiver, liquidator or trustee of the EGS, or a decree by such a court adjudging the EGS bankrupt or insolvent or sequestering any substantial part of its property or a petition to declare bankruptcy as to reorganize the EGS; or
(e) an EGS's filing of a voluntary petition in bankruptcy under any provision of any federal or state bankruptcy law, or its consent to the filing of any bankruptcy or reorganization petition against it under any similar law; or without limiting the generality of the foregoing, an EGS admits in writing its inability to pay its debts generally as they become due or consents to the appointment of a receiver, trustee or liquidator of it or of all or any part of its property.

16.3 Cure and Default. If either the Company or an EGS materially breaches any of its Coordination Obligations (hereinafter the "Breaching Party"), the other party (hereinafter the "Non Breaching Party") shall provide the Breaching Party a written notice describing such breach in reasonable detail and demanding its cure. The Breaching Party shall be deemed to be in default ("Default") of its obligations under this Tariff and the Individual Coordination Agreement if: (i) it fails to cure its breach within thirty (30) days after its receipt of such notice; or (ii) the breach cannot be cured within such period and the Breaching Party does not commence action to cure the breach within such period and, thereafter, diligently pursues such action to completion.

16.4 Rights Upon Default. Notwithstanding anything stated herein, upon the occurrence of any Default, the party not in Default shall be entitled to (i) commence an action to require the party in Default to remedy such Default and specifically perform its duties and obligations hereunder in accordance with the terms and conditions hereof, and (ii) exercise such other rights and remedies as it may have in equity or at law.

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RULES AND REGULATIONS

17. TERMINATION OF INDIVIDUAL COORDINATION AGREEMENT

17.1 Termination. An Individual Coordination Agreement will or may be terminated as follows:

(a) Withdrawal of the EGS from Retail Service. In the event the EGS ceases to participate in or otherwise withdraws the provision of Competitive Energy Supply to Customers in the Company's Service Territory, the Individual Coordination Agreement between the EGS and the Company shall terminate thirty (30) days following the date on which the EGS has no more active Customers.

(b) The Company's Termination Rights upon Default by EGS. In the event of a Default by the EGS, the Company may terminate the Individual Coordination Agreement between the EGS and the Company by providing written notice to the EGS in Default, without prejudice to any remedies at law or in equity available to the party not in Default by reason of the Default.

17.2 Effect of Termination. Termination of Individual Coordination Agreements will have the same effect on an EGS's Customers as the EGS's discontinuance of supply to such Customers described in the EDC Tariff: If a Customer of a terminated EGS has not switched to another EGS prior to termination, said Customer will receive Default PLR Service (as defined in the EDC Tariff) pending its selection of another EGS.

17.3 Survival of Obligations. Termination of an Individual Coordination Agreement for any reason shall not relieve the Company or an EGS of any obligation accrued or accruing prior to such termination.

PPL Electric Utilities Corporation

RULES AND REGULATIONS

18. ALTERNATIVE DISPUTE RESOLUTION

18.1 Informal Resolution of Disputes. The Company and EGS shall use good faith and commercially reasonable efforts to informally resolve all disputes arising out of the implementation of this Tariff and/or the conduct of Coordination Activities hereunder. The EGS's point of contact for all information, operations, questions, and problems regarding Coordination Activities shall be the Company's Alternative Supplier Coordination Section and the website.

18.2 Internal Dispute Resolution Procedures. Internal Dispute Resolution Procedures. Any dispute between the Company and an EGS under this Tariff or Individual Coordination Agreement shall be referred to a designated senior representative of each of the parties for resolution on an informal basis as promptly as practicable. In the event the designated representatives are unable to resolve the dispute within thirty (30) days (or such other period as the parties may agree upon) such dispute, by mutual agreement, may be referred to mediation in accordance with Section 8 of the Interim Code of Conduct in the EDC Tariff or may be submitted to arbitration and resolved in accordance with the arbitration procedures set forth below.

18.3 External Arbitration Procedures. If the amount in dispute is $500,000 or less, the arbitration initiated under the Tariff or any Individual Coordination Agreement shall be conducted before a single neutral arbitrator appointed by the parties. If the parties fail to agree upon a single arbitrator within twenty (20) days of the referral of the dispute to arbitration the parties shall request the American Arbitration Association to appoint a single neutral arbitrator. If the amount in dispute exceeds $500,000, each party shall choose one neutral arbitrator who shall sit on a three (3)-member arbitration panel. The two (2) arbitrators so chosen shall, within twenty (20) days of their selection, select a third arbitrator to chair the arbitration panel. In any case, the arbitrators chosen shall be knowledgeable in electric utility matters, including electric transmission and bulk power issues, and shall not have any current or past substantial business or financial relationships with any party to the arbitration (except prior arbitration). The arbitrator(s) shall provide each of the parties an opportunity to be heard and, except as otherwise provided herein, shall generally conduct the arbitration in accordance with the then current Commercial Arbitration Rules of the American Arbitration Association.

18.4 Arbitration Decisions. Unless otherwise agreed, the arbitrator(s) shall render a decision within ninety (90) days of their appointment and shall notify the parties in writing of such decision and the reasons therefor. The arbitrator(s) shall be authorized only to interpret and apply the provisions of the Tariff and any Individual Coordination Agreement and shall have no power to modify or change any provisions in any manner. The decision of the arbitrator(s) shall be final and binding upon the Parties, and judgment on the award may be entered in any court of competent jurisdiction. The decision of the arbitrator(s) may be appealed solely on the grounds that the conduct of the arbitrator(s), or the decision itself, violated the standards set forth in 42 Pa. C.S.A. § 7341. The final decision of the arbitrator must also be filed with FERC and PaPUC, if it affects their respective jurisdictional rates, terms and conditions of service or facilities.

PPL Electric Utilities Corporation

ALTERNATIVE DISPUTE RESOLUTION (CONTINUED)

18.5 Costs. Each Party shall be responsible for its own costs incurred during the arbitration process and for the following costs, if applicable:

(a) the cost of the arbitrator chosen by the party to sit on the three-member panel and a proportionate share of the cost of the third arbitrator chosen; or
(b) a proportionate share of the cost of the single arbitrator jointly chosen by the parties.

18.6 Rights under the Federal Power Act. Nothing in this Section shall restrict the rights of any party to file a complaint with FERC under relevant provisions of the Federal Power Act.

18.7 Rights under the Pennsylvania Public Utility Code. Nothing in this Section shall restrict the rights of any party to file a complaint with the Pa PUC under relevant provisions of the Pennsylvania Public Utility Code.

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RULES AND REGULATIONS

19. MISCELLANEOUS

19.1 Notices. Unless otherwise stated herein, any notice contemplated by this Tariff shall be in writing and shall be given to the other party at the addresses stated in the notice section of the Individual Coordination Agreement. If given by electronic transmission (including fax, telex, telecopy or Internet email), notice shall be deemed given on the date sent and shall be confirmed by a written copy sent by first class mail. If sent in writing by first class mail, notice shall be deemed given on the fifth business day following deposit in the United States mail (as noted by the postmark), properly addressed, with postage prepaid. If sent by same-day or overnight delivery service, notice shall be deemed given on the day of delivery. The Company and an EGS may change their representative for receiving notices contemplated by this Tariff by delivering written notice of their new representatives to the other.

19.2 No Prejudice of Rights. The failure by either the Company or the EGS to enforce any of the terms of this Tariff or any Individual Coordination Agreement shall not be deemed a waiver of the right of either to do so.

19.3 Gratuities to Employees. The Company's employees are strictly forbidden to demand or accept any personal compensation, or gifts, for service rendered by them while working for the Company on the Company's time.

19.4 Assignment.

19.4.1 An Individual Coordination Agreement hereunder may not be assigned by either the Company or the EGS without (a) any necessary regulatory approval and (b) the consent of the other party, which consent shall not be unreasonably withheld.

19.4.2 Any assignment occurring in accordance with Rule 19.4.1 hereunder shall be binding upon, and oblige and inure to the benefit of, the successors and assigns of the parties to the Individual Coordination Agreement.

19.5 Governing Law. To the extent not subject to the exclusive jurisdiction of FERC, the formation, validity, interpretation, execution, amendment and termination of this Tariff or any Individual Coordination Agreement shall be governed by the laws of the Commonwealth of Pennsylvania.

The Tariff or any Individual Coordination Agreement, and the performance of the parties' obligations thereunder, is subject to and contingent upon (i) present and future local, state and federal laws, and (ii) present and future regulations or orders of any local, state or federal regulating authority having jurisdiction over the matter set forth herein.

If at any time during the term of the Tariff or any Individual Coordination Agreement, the FERC, the PaPUC or a court of competent jurisdiction issues an order under which a party hereto believes that its rights, interests and/or expectations under the Agreement are materially affected by said order, the party so affected shall within thirty (30) days of said final order provide the other party with notice setting forth in reasonable detail how said order has materially affected its rights, interests and/or expectations in the Agreement. Within thirty (30) days from the receiving party's receipt of said notice the parties agree to

PPL Electric Utilities Corporation

MISCELLANEOUS (CONTINUED)

attempt through good faith negotiations to resolve the issue. If the parties are unable to resolve the issue within thirty (30) days from the commencement of negotiations, either party may at the close of said thirty (30) day period terminate the Agreement, subject to any applicable regulatory requirements, following an additional thirty (30) days prior written notice to the other party without any liability or responsibility whatsoever except for obligations arising prior to the date of service termination.

19.6 Tax indemnification. If the Company becomes liable, under Section 2806(g) or 2809(c) of the Public Utility Code, 66 Pa. C.S.§§ 2806(g) and 2809 (c), for any Pennsylvania state taxes not paid by an electric generation supplier, the non-tax-compliant electric generation supplier shall indemnify the Company for the full amount of additional state tax liability imposed upon it by the Pennsylvania Department of Revenue due to the failure of the electric generation supplier to pay, or remit to the Commonwealth, the tax imposed on the electric generation supplier's gross receipts under Section 1101 of the Tax Report Code of 1971 or Chapter 28 of Title 66.

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CHARGES

Load Data Supply Charge

AVAILABILITY/APPLICABILITY

The Company will fulfill, with Customer consent only, a request for Customer load information available on its information system once per calendar year for no charge. The Company will provide additional or other information, with Customer consent only, but will do so only for a Charge, in accordance with the Table of Charges below.

TABLE OF CHARGES

An EGS must pay the charges stated below per request to which the Company responds in the following instances:

- All available historic load information other than electronically available historic hourly load information- $106.
- Any electronically available load data if requested in a calendar year in which the Company has already provided such data once for no charge - the Company's actual cost, using an hourly labor rate of $53, and based on the time spent to fulfill the request to be determined at fifteen minute intervals.

CONDITIONS

No Customer-specific information will be supplied to an EGS before the Company's receipt of a Customer's written authorization to release such data to such EGS.

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CHARGES

Technical Support and Assistance Charge

AVAILABILITY/APPLICABILITY

Technical Support and Assistance is defined as support and assistance that may be provided by the Company to a licensed EGS in connection with questions raised, and research requests, by the EGS in support of its energy supply business. The Company is under no obligation to provide any such support and assistance, with the exception of the services described in the "Conditions" section below. Such technical support and assistance is categorized in three general areas:

1. Explanation of the Company's communications related to information posted to the website and /or sent via the Alternative Supplier Coordination Internet e-mail address;
2. Manual verification and confirmation of Customer account data beyond the information and messages available through the standard automated process; and
3. Explanation and definition of Company filings, PUC rulings and FERC orders

Such Technical Support and Assistance may include time spent by Company personnel conducting research in connection with an EGS inquiry.

TABLE OF CHARGES

First 10 hours ("Allowed Hours") per month per EGS: No charge.

Any time beyond Allowed Hours: $53/hour

CONDITIONS

There will be no time recorded against an EGS's Allowed Hours in connection with inquiries covering required business interactions, specifically:

1. Normal daily forecasting and scheduling;
2. Standard automated processing of EGS data files by the Company;
3. Website availability and access; and
4. Erroneous data communicated by the Company via the Internet address and the website.

PPL Electric Utilities Corporation

INDIVIDUAL COORDINATION AGREEMENT RIDER

1.0 This Individual Coordination Agreement ("Agreement"), dated as of is entered into, by and between PPL Electric Utilities Corporation (“PPL Electric” or the "Company") and ("EGS").

2.0 The Company agrees to supply, and the EGS agrees to have the Company supply, all "Coordination Services" specified in the Electric Generation Supplier Coordination Tariff ("EGS Coordination Tariff"), including but not limited to load forecasting, load scheduling, and reconciliation services. Both Parties agree that such services are necessary to coordinate the delivery of Competitive Energy Supply to Customers located within the Company's service territory.

3.0 Representations and Warranties.

(a) The EGS hereby represents, warrants and covenants as follows:

(i) If an EGS will utilize Sections 6-9 of this tariff, the EGS is a member of the PJM and is in compliance, and will continue to comply either directly or through the EGS's Scheduling Coordinator, with all obligations, rules and regulations, as established and interpreted by the PJM OI, that are applicable to LSEs serving Customers located in the PJM Control Area; and

(ii) The EGS is licensed by the PaPUC to provide Competitive Energy Supply to Customers in Pennsylvania and has and will continue to satisfy all other PaPUC requirements applicable to EGSs.

(b) The Company and the EGS, individually referred to hereafter as the "Party," each represents, warrants and covenants as follows:

(i) Each Party's performance of its obligations hereunder has been duly authorized by all necessary action on the part of the Party and does not and will not conflict with or result in a breach of the Party's charter documents or bylaws or any indenture, mortgage, other agreement or instrument, or any statute or rule, regulation, order, judgment, or decree of any judicial or administrative body to which the Party is a party or by which the Party or any of its properties is bound or subject.

(ii) This Agreement is a valid and binding obligation of the Party, enforceable in accordance with its terms, except as such enforceability may be limited by applicable bankruptcy, insolvency or similar laws from time to time in effect that affect creditors' rights generally or by general principles of equity.

4.0 The EGS shall provide notice to the Company via facsimile, with a copy delivered pursuant to overnight mail, at such time that the EGS learns that any of the representations, warranties, or covenants in Section 3.0 of this Agreement have been violated.

5.0 As consideration for Coordination Services provided by the Company, the EGS shall pay the Company those Coordination Services Charges billed to the EGS in accordance with the terms and conditions of the EGS Coordination Tariff.

PPL Electric Utilities Corporation

INDIVIDUAL COORDINATION AGREEMENT RIDER (CONTINUED)

6.0 Coordination Services between the Company and the EGS will commence on _____. .

7.0 Any notice or request made to or by either Party regarding this Agreement shall be made to the representative of the other Party as indicated below.

To PPL Electric:

Telephone: _____
Facsimile: _____
Internet E-Mail: _____

To the EGS:

_____
_____
_____

Attn: _____
Title: _____
Telephone: _____
Facsimile: _____
Internet E-Mail: _____

8.0 The EGS Coordination Tariff is incorporated herein by reference and made a part hereof. All terms used in this Agreement that are not otherwise defined shall have the meaning provided in the EGS Coordination Tariff.

IN WITNESS WHEREOF, and intending to be legally bound thereby, PPL Electric and the EGS identified above have caused this Agreement to be executed by their respective authorized officials.

PPL Electric Utilities Corporation

By: Name: _____ Title:_____ Date: _____

Supplier:

By: Name: _____Signature:_____ Title: _____

Date: _____

PPL Electric Utilities Corporation

SCHEDULING COORDINATOR DESIGNATION FORM

1.0 This Scheduling Coordinator Designation Form, dated _____, is being submitted to PPL Electric Utilities Corporation (the "Company") by the following Electric Generation Supplier ("EGS"):

_____

2.0 By submitting this form, the EGS hereby notifies the Company that it has appointed the following entity to act as its Scheduling Coordinator in accordance with Rule 9 of the Company's Electric Generation Supplier Coordination Tariff (the "EGS Coordination Tariff"):

_____

3.0. The EGS further notifies the Company that it is designating the person identified in the preceding paragraph as its Scheduling Coordinator for the specific purpose(s) (please check and/or fill in):

_____ Load Scheduling

_____ Installed Capacity Obligations

_____ Import Capability

_____ Reconciliation Rights and Responsibilities

_____ Other: _____

The Scheduling Coordinator appointed by the EGS shall be responsible for the performance of all Coordination Obligations of the EGS that are specifically delegated to said Scheduling Coordinator in this Form.

4.0. The Company may utilize the Scheduling Coordinator as the sole point of contact with the EGS in connection with the Company's provision of Coordination Services if requested to do so by the EGS.

5.0 The EGS agrees that the Company may bill the Scheduling Coordinator directly for all Coordination Services Charges attributable to the EGS and that the Scheduling Coordinator will pay the Company such charges on behalf of the EGS in accordance with the terms and conditions in the EGS Coordination Tariff.

6.0 The EGS and its appointed Scheduling Coordinator shall comply with all terms and conditions of the EGS Coordination Tariff, including those pertaining to Scheduling Coordinators and to payment and billing.

PPL Electric Utilities Corporation

SCHEDULING COORDINATOR DESIGNATION FORM (CONTINUED)

7.0 All inquiries, communications or notices relating to the EGS's use of the Scheduling Coordinator designated above may be directed to the following representatives:

To the EGS:

_____
_____
_____

Attn: _____
Title: _____
Telephone: _____
Facsimile: _____
Internet E-Mail: _____

To the Scheduling Coordinator:

_____
_____
_____

Attn: _____
Title: _____
Telephone: _____
Facsimile: _____
Internet E-Mail: _____

8.0 The EGS Coordination Tariff is incorporated herein by reference and made a part hereof. All capitalized terms used, but not defined, in this designation form shall have the meaning stated in the EGS Coordination Tariff.

9.0 The EGS has executed this designation form below by its duly authorized representative as follows:

Signature: _____

Name: _____

Title: _____

Date: _____

10.0 The EGS has obtained the following Acknowledgment and Consent to this designation, which is executed below by the duly authorized representative of the Scheduling Coordinator:

PPL Electric Utilities Corporation

SCHEDULING COORDINATOR DESIGNATION FORM (CONTINUED)

Acknowledgment and Consent

Intending to be legally bound thereby, the duly authorized representative of above-designated Scheduling Coordinator has executed this document below to acknowledge and consent to its appointment as a Scheduling Coordinator, and to further state its agreement to abide by the terms and conditions of its designation set forth above in the Scheduling Coordinator Designation Form prepared by the EGS, including the terms and conditions of the EGS Coordination Tariff which is incorporated therein by reference.

Signature: _____

Name: _____

Title: _____

Date: _____

PPL Electric Utilities Corporation

PPL Electric Competitive Metering Specifications Rider

Definition and Terms for Advanced Meters and Advanced Meter Services

1. Advanced meters must meet all applicable Pennsylvania Public Utility Commission ("Commission") and ANSI standards and the Company's applicable standards and codes for providing metering, metering devices and metering services contained in the Company's Tariff.
2. PPL Electric has the right of physical access to all metering and associated equipment for operational and emergency response purposes.
3. Advanced Meter Services can be defined and divided into two components:
   a) the installation, removal, and maintenance of the physical meter required on a premise to measure the required variables.
   b) reading the meter and validating the raw meter outputs and applying, editing, and estimating rules, adding corollary information needed to characterize the customer, and making requested customer information available to authorized parties.
4. In accordance with the "Joint Petition for Full Settlement of PPL Electric Restructuring Plan and Related Court Proceedings" approved by the Commission on August 27, 1998 at Docket No. R-00973954, effective January 1, 1999, a Commission-licensed EGS may provide, finance, own, calibrate and remotely read advanced meters for service to residential customers located in PPL Electric service territory subject to the ability of the EGS to comply with these Competitive Metering Specifications.
5. An EGS may request that the PUC allow that EGS to provide Advanced Meters and Advanced Meter Services in the licensing process.
   a) An EGS that is currently licensed with the PUC and proposes to offer Advanced Meters and Advanced Meter Services shall file an amendment to its license to allow it to offer such services.
   b) An EGS must submit to the PUC proof of its technical fitness to warrant expansion of its license to allow it to offer Advanced Meters and Advanced Meter Services. Such fitness standards will include, but will not be limited to, the ability of the EGS and/or its certified subcontractor to adhere to the same metering safety and installation standards and practices imposed upon PPL Electric.
   c) and the technical ability to transfer data and information according to prescribed standards.
   d) A licensed EGS and the Company who currently provide advanced metering in the Commonwealth or elsewhere will be presumed to be technically fit to provide advanced metering in Pennsylvania and shall file the appropriate documents with the Commission.

6. List of "Grandfathered" Advanced Meters

Pursuant to a Commission Secretarial Letter, dated May 13, 1999, at Docket M-00991233, a listing of "Grandfathered" Advanced Meters applicable to the PPL Electric service area is provided on Attachment D.

The Advanced Meter Standards report provides that devices and systems currently in use by any Pennsylvania EDC will continue to be valid for the length of their commercial life, assuming they generate the billing parameters required by the marketplace in a timely and appropriate fashion

PPL Electric Utilities Corporation

Attachment D

LISTING OF "GRANDFATHERED" ADVANCED METERS

ITEM NO.	NAME	MANUFACTURER	MODEL NUMBER	ADVANCED CAPABILITIES										CUSTOMER CLASS		
	(S) = Stocked Meter			LOAD PROFILE	REMOTE COMMUNICATION	PULSE OUTPUT	PASSWORD PROTECTION	BI-DIRECTIONAL/ L=Limited	MULTIPLE CALLOUT	OUTAGE NOTIFICATION	POWER QUALITY/ L=Limited	LOSS COMPENSATION	REACTIVE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
1	AlphaAlpha Power Plus (S)	ABB	A1 Series	X	X	X	X		X	X	X		X	X	X	X
2	KV	General Electric		X	X	X	X	L	X	X	L		X		X	X
3	KVs	General Electric		X	X	X	X		X				X	X		
4	Phase3	General Electric	EV	X	X	X	X	L	X				X		X	X
5	8500 ION	Power Measurement Ltd.	8500ION	X	X	X	X	X	X	X	X	X	X		X	X
6	Centron	Schlumberger	C-1SL	X	X	X	X	L	X					X	X	
7	Quantum 100 Series (S)	Schlumberger	Q-111	X	X	X	X	X	X			X	X		X	X
8	Quantum 1000 Series	Schlumberger	Q-1000	X	X	X	X	X	X	X	X	X	X		X	X
9	Vectron	Schlumberger	SVX	X	X	X	X		X				X		X	X
10	Altimus	Siemens PT&D		X	X	X	X	L	X				X	X	X	
11	MaxSys	Siemens PT&D	2510/2410	X	X	X	X	X	X	X			X			
12	Quad4 Plus	Siemens PT&D		X	X	X	X	X	X	X	X	X	X		X	X
13	S4 (S)	Siemens PT&D	AXR/RXR	X	X	X	X		X		L		X		X	X
14	Mark V	Trans Data Inc.		X	X	X	X	X	X	X	X	X	X		X	X
15	Demand Monitor	Rochester Instrument	DM-10	X	X										X	X

(C) Indicates Change (D) Indicates Increase (I) Indicates Increase

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Testing/Calibrating of Meters

Testing and calibration of meters must meet all applicable Commission standards. PPL Electric's testing requirements for advanced metering are Attachment B to this document.

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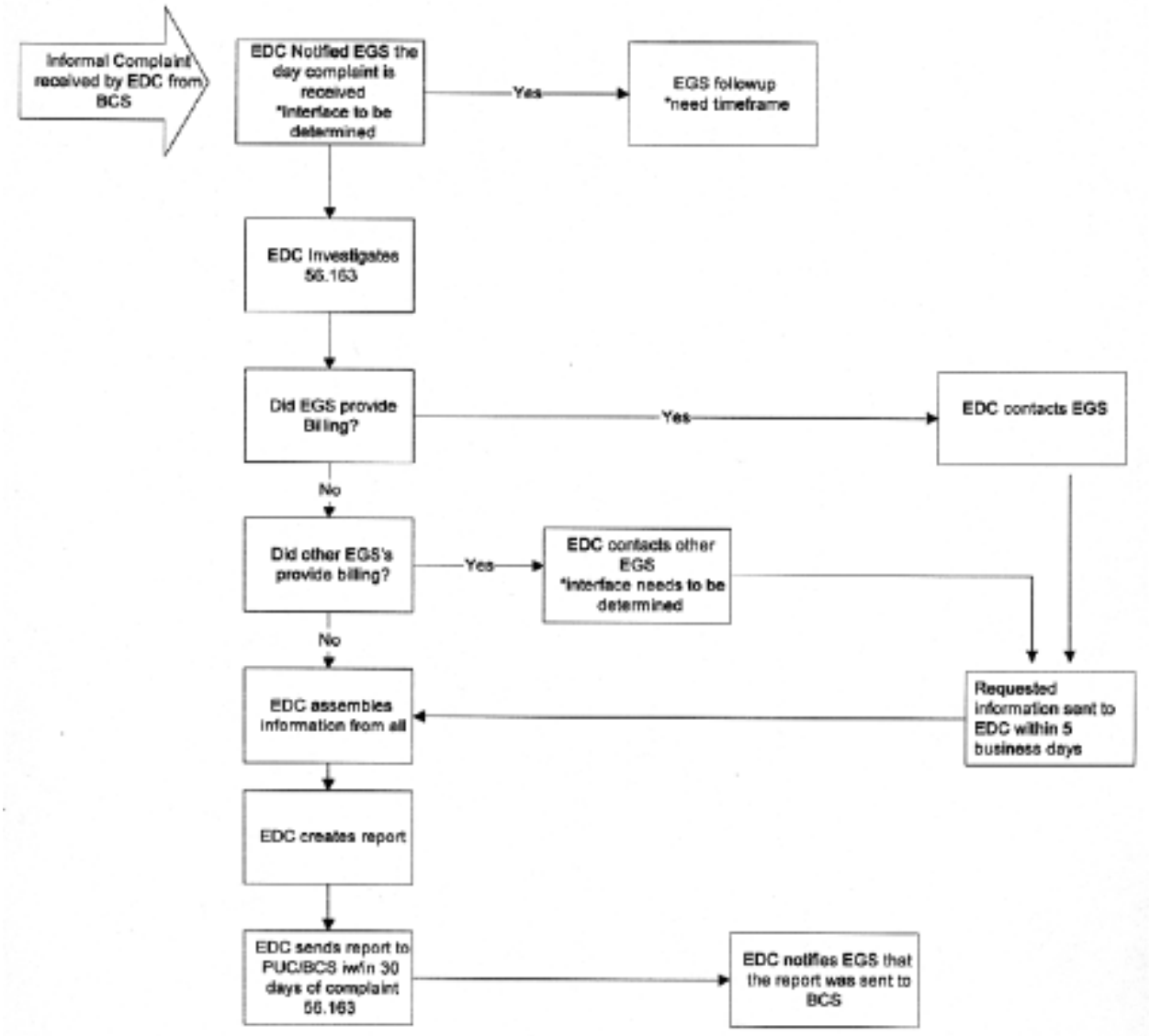
Attachment B

Informal Complaints to EDC



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PPL Electric Competitive Metering Specifications Rider

Advanced Meter Installation

An EGS providing advanced metering services who wishes to replace the PPL Electric meter must give notice to PPL Electric at least four business days prior to the date it proposed to change the meter. Such notice shall be given electronically. Business processes and required data to be exchanged will be in accordance with the Electronic Data Exchange Working Group Standards and the Data Transfer Schedule.

The transaction shall include the scheduled date that the EGS will change the meter.

An EGS providing advanced metering service may arrange for the installation of an advanced meter and the removal of the existing meter. The existing meter must be returned by the EGS to PPL Electric within five business days. An advanced meter cannot be installed within four (4) business days prior to the customer's regularly scheduled meter reading date or one-business day after the customer's regularly scheduled meter reading date. PPL Electric will provide 60-days advance notice so that parties that disagree with PPL Electric's decision to modify the timing may request the Commission to overrule or modify PPL Electric's decision.

An EGS installing an advanced meter must comply with all applicable Commission standards and PPL Electric's electric service requirements manuals.

PPL Electric will not require removal of an Advanced Meter that meets PPL Electric's required specifications as a condition of a customer's return to PLR service.

Transformer-Rated Meter Installations.

Current Transformers (CT) & Voltage Transformers (VT)

- PPL Electric will own all CT & VT installations.
- PPL Electric will install and replace all CT's & VT's at the request of an EGS providing metering service.
- An EGS providing metering service will be responsible for verifying all CT's & VT's operate accurately, with their meter, and ensuring compliance with PUC installation requirements. PPL Electric will be responsible for the accuracy testing of CT's and VT's (ratio and phase angle) prior to installation. If necessary, PPL Electric will provide a copy of the test results to the EGS upon request.
- An EGS providing metering service is responsible for coordinating any customer outages required for changes to the customer's meter, CT's & VT's, or associated equipment.

Instrument Transformer Wiring

- PPL Electric will own all CT & VT wiring (color-coded), from the CT & VT up to the meter test switch the "line of demarcation", where PPL Electric responsibility ends and the responsibility of the EGS providing metering service begins, is at the load-side (meter side) of the meter test switch.
- PPL Electric is responsible to connect and disconnect meter wiring from the meter test switch, unless a qualified EGS providing metering service chooses to do so.

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Meter Panels

- PPL Electric will own and provide a meter panel for all transformer rated meter installations. The meter panel must be kept in place at all times, with wiring and components left intact.
- PPL Electric will leave the existing meter panel in place for use by an EGS providing metering service.
- The EGS providing metering services can elect to install their meter into the PPL Electric meter panel or provide a wiring extension from the load side (meter side) of the test switch to an EGS provided meter and/or panel, if the standard ANSI socket configuration is not acceptable.
- PPL Electric will not be responsible for wiring past the load side (meter side) of the test switch if the EGS decides to install an adjacent meter panel. The PPL Electric provided meter panel must remain in place at all times and will act as the demarcation point for the metering wiring.
- PPL Electric will install and maintain meter panels for all existing and new installations.
- An EGS provided meter panel must be removed from service after termination of a customer contract unless arrangements are made for use by a future meter service provider.

Metering Credits

- If an existing or upgraded PPL Electric meter is required for metering a customer's account, the customer will not receive a metering credit
- PPL Electric's meter must be replaced by the meter of the EGS providing metering service, in order for the customer to receive the applicable metering credit.
- If an existing PPL Electric meter is removed by an EGS, it must be returned to PPL Electric in order for a customer to receive the applicable metering credit. The credit will be retroactive to the actual removal date.

Non-Transformer-Rated Meters

Meter Panels

- The Customer is responsible for meter panel / meter socket for all non-transformer rated meter installations, per PPL Electric's Rules for Electric Meter and Service Installations.

Metering Credits

- If an existing or upgraded PPL Electric meter is required for metering a customer's account, the customer will not receive a metering credit.
- PPL Electric's meter must be replaced by the meter of the EGS providing metering service, in order for the customer to receive the applicable metering credit.
- If an existing PPL Electric meter is removed by an EGS, it must be returned to PPL Electric in order for a customer to receive the applicable metering credit. The credit will be retroactive to the actual removal date.

7. Access to customer premise for meter installation and maintenance. The EGS is responsible to obtain access to customer premises or locked rooms within customer premises directly from the customer. PPL Electric will not provide an EGS with customer keys or access to PPL Electric's customer keys in order to gain access to restricted areas within the customer's facility.
8. PPL Electric will provide an EGS with security keys for PPL Electric's barrel lock rings.

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Meter Reading

1. An EGS providing advanced metering service may request an adjustment to the meter reading schedule for an account which it meters and select from an existing PPL Electric defined meter reading route. PPL Electric will accommodate an EGS specified meter reading schedule for all rate schedules. The EGS must ask the Customer whether the Customer consents to the switch in meter reading schedule. The EGS must retain a record indicating the customer has consented to this change. If the record is not itself a hard copy document, but rather an electronic or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy upon request.
2. All data collected by an EGS providing advanced metering service, which is required by PPL Electric for billing and distribution service operation, shall be transmitted electronically consistent with the data transfer procedures established by the Electronic Data Exchange Working Group Standards and the Data Transfer Schedule.
3. If PPL Electric is providing the metering service and the EGS is providing the customer with a consolidated EGS bill, all metering data which is required by the EGS for billing shall be transmitted electronically to the EGS consistent with the data transfer procedures established by the Electronic Data Exchange Working Group Standards and the Data Transfer Schedule.
4. Any authorized party that is providing advanced metering is responsible for the safe installation, maintenance, authorized operation, the accuracy of such advanced metering, and for resolving theft of service issues. In the case of theft of service, the party that discovers a theft of service condition will notify the other party within five-business days.
5. Any party providing advanced metering service is required to keep the most recent 12 months of customer consumption data for each metered customer. Such data must be retained for a period of 36 months. Such data must be released on request to the customer or, if authorized by the customer, to any EGS or to PPL Electric.

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Dispute Resolution

1. A dispute involving PPL Electric and an EGS shall be handled pursuant to Rule 18 of PPL Electric's Electric Generation Supplier Coordination Tariff. The PUC has final adjudication authorization of all disputes.
2. Customer disputes involving advanced meter reading issues shall be handled by the EGS as the entity responsible for the advanced meter. The EGS will coordinate with PPL Electric so that a proper investigation is made within the time period defined by 52 Pa. Code §56.151(5) and that the customer is informed of the results of the investigation. PPL Electric shall provide all information needed by the EGS relating to the customer's complaint and must do so within five (5) business days of the EGS's request if the information can be obtained without contact in the field with the customer. If field contact with the customer is required (e.g. access to meter for re-read), the information will be provided within ten (10) business days.

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Termination of Service to Customers with Competitive Metering Services

1. PPL Electric will maintain responsibility for physically energizing, discontinuing, and terminating service to customers.
2. For any account that is metered by an EGS, PPL Electric may terminate service to an account, after proper notice to the customer in accordance with the Commission's regulations and PPL Electric's tariff.
3. At the time a field termination visit is scheduled, PPL Electric will notify the EGS of the scheduled time for such termination visit.

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PPL Electric Competitive Metering Specifications Rider

Requirements for Advanced Metering

An Advanced Meter Service Provider supplying metering systems for electric distribution customers of PPL Electric as the Electric Distribution Company ("EDC") will comply with the latest version of all applicable standards and codes for providing metering, metering devices, and metering services, including but not limited to the
following:

- Applicable parts of the Pennsylvania Code Title 52, Chapter 56 and 57;
- Any other applicable PA PUC guidelines; and
- All applicable ANSI standards, including specifically:
    - ANSI C12 standards
    - ANSI C57 standards
    - ANSI C2 standards

(National Electrical Safety Code)

- National Electrical Code Standards
- NEMA Standards
- PPL Electric "Rules for Electric Meter and Service Installations"
- PPL Electric Requirements for Commercial Electric Service
- OSHA requirements

The performance, accuracy, testing, calibration, and installation of the above-mentioned metering systems, including revenue meter, instrument transformers, and any other ancillary devices (e.g., recorders, test switches, relays, etc.), shall comply with all requirements in the Pennsylvania Code, Title 52, Chapter 57, and the latest version of all applicable ANSI C12 standards.

The Advanced Meter Service Provider shall assure that the following specific requirements are met.

For All Meters:

- All meters must be permanently tagged/labeled on the nameplate with the name of the EGS; PPL Electric or subcontractor providing meters for the EGS or PPL Electric.
- All meters are to have a nameplate with values for "CTR", "VTR", "PkH", kh, form and "Multiply by" as applicable.
- Certain invalidated, non-billing data, as mutually agreed upon, will be made available to the non-metering party.
- All meters must be equipped with a visual or optical watt-hour indicator for meter testing. This indicator is to be calibrated to the meter watt-hour constant (Kh).
- For each meter installed by the Advanced Meter Provider, the following shall be provided: accuracy test information, vendor serial number, all metering and billing constants, and any other meter records information as required by the PUC. This data shall be provided by the method agreed upon in the Data Exchange Working Group.
- All meters must comply with ANSI C12.1, ANSI C12.13, ANSI C12.18, and ANSI C12.19, as applicable.
- The Advanced Meter Provider will have their representative present at the customer site to meet a PPL Electric representative if PPL Electric exercises its right to test the meter, in lieu of providing meter application programs and passwords.
- All meters shall be tested and maintained as per PUC requirements and ANSI standards.

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For Electromechanical Watt-hour Meters:

- The accuracy and form designation of electromechanical watt-hour meters must comply with ANSI C12.1 and ANSI C12.10.
- Electromechanical watt-hour meters may only be used for customers with peak demands of less than 75 kW.

For Solid-state Electricity Meters:

- The accuracy and form designation of solid-state electricity meters must comply with ANSI C12.16 and ANSI C12.20.
- Solid-state electricity meters may be used for any customer, but must be used for customers with peak demands of 75 kW or greater.
- Solid-state electricity meters used for customers with peak demands of 75 kW or greater, must be 0.2 accuracy class.
- Solid-state electricity meters used for customers with peak demands of less than 75kW, must be 0.2 or 0.5 accuracy class.
- Solid-state electricity meters used with an internal *Transformer Loss Compensation* feature need only to meet ANSI 12.1 accuracy requirements if the same meter meets the above specified accuracy class without the feature.

For Metering Installations:

- Metering Installations shall conform to the metering installation requirements in the PPL Electric Rules for Electric Meter and Service Installations manual however these requirements will not limit the use of the latest technology and will be updated as necessary so as not to preclude the use of such new technology.
- Metering Installations for Self-Contained Meters must have an approved meter socket as defined in PPL Electric's listing of Approved Meter Base Tables. Meter socket locations will be specified by PPL Electric.
- All self-contained meters must be either socket based or K-based in configuration. The maximum nominal voltage cannot exceed 240 volts phase to phase.
- Metering Installations for Transformer-Rated Meters will be jointly coordinated by the EGS Meter supplier and PPL Electric. PPL Electric will supply and install the instrument transformers, meter panel, and wiring.
- Metering Installations must comply with ANSI C12.6, ANSI C12.7, ANSI C12.8, ANSI C12.9 and all applicable NEC codes.

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PPL Electric Competitive Metering Specifications Rider

PPL Electric - Electric Distribution Company

Installation Test Requirements for Advanced Metering

An Advanced Meter Service Provider supplying metering systems for electric distribution customers of the PPL Electric as the Electric Distribution Company ("EDC") will test all meters and associated devices in compliance with all requirements of the Pennsylvania Code Title 52, Chapter 57, and as specified in the table below. As required by the PA code, meters will be tested before installation, after removal, and for periodic maintenance as prescribed for each type of meter. Before installation and periodic in-service maintenance, a full test of all meter system components shall be made as specified below. After removal, only the as-found accuracy tests as described in the PA code are necessary.

	1	2	3	4	5	6	7	8	9	10
Type of Meters/Devices	Voltage Test	Light & Full Load Test	Inductive Load Test	Customer Load Test	Demand Test	Register Verification	Phase Angle Test	Separate Element Check	Burden Test	Communications Test
Self-Contained kWh Meters	X	X	2	2						3( )
Transformer-Rated kWh Meters	X	X	2	2				X	X	3( )
										( )
Transformer-Rated Multifunctional Meters	X	X	2	2			X	X	X	3(4)
										( )
Solid State Recorders	X				X					4
										( )
										( )

1 Performed if demand is present.

2 Performed when deemed necessary.

3 Performed if communications option is present and its proper operation is suspect.

( ) Deleted Values

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Advanced Meter Services Provider Application Form

Application for Advanced Meter Services Provider Certificate

PLEASE PRINT OR TYPE

1. Name of Person or Entity: _____

2. Current Business Address: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

Registered Service Agent (if a corporation):

Street Address: _____

City: _____ State: _____ Zip Code: _____

Business Telephone Number: _____

1. Insurance Requirement: The Applicant shall maintain, and submit with this application proof of insurance, as described below:
   a) Worker's Compensation Insurance with required statutory limits.
   b) Comprehensive General Insurance with a combined single limit of not less than $1,000,000 per occurrence, which shall include vehicle liability.
   c) The Applicant may self-insure for the above coverages if Applicant is approved for self-insurance for worker's compensation or auto insurance under applicable Pennsylvania law.
2. Please attach a detailed description all of the Applicant's current employees' electric meter testing installation, maintenance, repair and removal experience, including their Meter Worker Level. The Applicant must have at least one full time employee who is a Level 2 or Level 3-Meter Worker.
3. Please attach a detailed description of the Applicant's hiring and retention policies with regard to employees providing testing, installation, maintenance, repairing or removing of metering devices, especially with regard to the screening and periodic review of the medical history, job history and record of criminal convictions of any prospective or existing personnel who enter onto customer premises or property. Additionally, attach a detailed description of training programs, procedures and policies regarding testing installation, maintenance, repairing, or removing of electrical meters or metering devices. Applicant's policies must provide that its employees wear uniforms and carry proper identification while on site for installation, maintenance, repairing, or removing of electrical meters or metering devices. If Applicant will also provide incidental or backup meter reading over and beyond routine and maintenance, attach a detailed description of the Applicant's training programs, procedures and policies regarding meter reading. Applicant's policies must provide that its employees wear uniforms and carry proper identification while on site for meter reading.
4. Please attach a detailed description of the educational and training requirements in electrical work and electrical safety that the applicant will require of its employees before they are allowed to install, maintain, repair, or remove electrical meters or metering devices.
5. By submitting this Application, Applicant agrees to comply with any and all of the Advanced Meter Services Provider Standards approved by the Pennsylvania Public Utility Commission, including but not limited to, *Meter Testing, Calibration and Installation* and *Meter Worker Qualifications.* Failure to comply shall be grounds for the Pennsylvania Public Utility Commission to revoke Advanced Meter Service Provider certification.

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6. By submitting this Application, Applicant agrees to comply with any and all of the Advanced Meter Services Provider reporting or filing requirements. Such filings shall include, but not be limited to, Applicant's list of qualified workers due each year to the Pennsylvania Public Utility Commission by January 31.
7. By submitting this Application, Applicant agrees to comply with the safety requirements applicable to metering services as found in the National Electrical Safety Code, ANSI, National Electric Code, and OSHA requirements for electrical metering work.
8. By submitting this Application, Applicant agrees to comply with any and all applicable laws, rules and regulations of the United States. Failure to comply shall be grounds for revoking Applicant's Meter Service Provider Certification.

DECLARATION

I, (print name), _____

(Print title) _____

Declare under the penalty of perjury that the above statements are true and correct.

Dated this _____ day of _____ 19 _____

At

(Please of execution) _____

Signature: _____

Note: the verification must be made by an affidavit sworn or affirmed before a notary public.

Return this Application with required attachments to:

Advanced Meter Services Provider Certification
Pennsylvania Public Utility Commission

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Advanced Meter Services Provider – Services Performed

I. Advanced Meter Services Provider perform the following services:

a) The installation, removal, testing and maintenance of the physical meter required on a premise to measure the required variables.

b) reading the meter and validating the raw meter outputs and applying, editing, and estimating rules, adding corollary information needed to characterize the customer, and making requested customer information available to authorized parties.

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PPL Electric Competitive Metering Specifications Rider

Meter Worked Qualifications Requirements for Advanced Metering Services

INTRODUCTION

Three levels of meter worker qualifications are set forth as criteria for meter workers to perform the installation, removal, testing, and maintenance of physical meters within an EDC's service territory. Advanced metering services may be performed, by an electric distribution company ("EDC"), or an electric generation supplier ("EGS"), if certified to perform such services. EDC's and EGS's may perform these services through agreements with certified subcontractors.

GENERAL

If the EDC is subcontracting the meter services, then the EDC will ensure the Advanced Meter Services Provider issues to each meter worker or employee, who performs metering work, appropriate identification, indicating the worker's employer and the level of meter work the worker is qualified to perform. This identification must be carried by each meter worker during the performance of work. If the EGS is subcontracting the meter services then, the EGS will ensure that the Advanced Meter Services Provider issues to each meter worker or employee, who performs metering work, appropriate uniforms and identification, indicating the worker's employer and the Level of meter work the worker is qualified to perform. This identification must be carried by each meter worker during the performance of work.

All meter workers sub-contracted to perform meter services pursuant to this Agreement must have sufficient training to exercise due care for the tasks performed.

LEVEL DESCRIPTIONS AND REQUIREMENTS

Level 1

1. Metering Types and Voltages

   This level includes single-phase, socket-based meters, and A-Based meters, 300 volts phase-to-phase maximum and does not include transformer rated meters. Communication wiring must be outside of energized meter panels.

2. Work to be Performed

   Level 1 Meter Workers can install, remove and replace single-phase, 120/240-volt or 120/208-volt, self-contained meters in standard meter socket's, A-Based configurations in residential-commercial type metering equipment. Connections of communication conductors must be outside the energized meter panels.

3. Safety Skills

   a) Job performance in accordance with employing Advanced Meter Services Provider's procedures and safety rules.

   b) Knowledge of hazards of electricity and ability to perform work to avoid electrical hazards.

   c) Ability to comply with OSHA requirements and safety codes if applicable.

   d) On-site use of personal protective equipment.

   e) Ability to comply with ANSI-C2 (National Electric Safety Code).

4. Essential Technical Skills

   a) Understanding of single-phase electrical metering.

b) Understanding of electric distribution safety procedures.

c) Ability to identify energy diversion or tampering related to this Level of meter work.

d) Ability to install and remove damaged and un-damaged electric meters in this level of meter work.

e) Understanding of meter panel's, socket layouts and configuration of A-Base connections for the metering conditions related to this Level of meter work.

f) Ability to read meters used in this class.

g) Ability to properly use tools appropriate to the work in this class.

h) Ability to connect meter communications external to the meter panel.

i) Ability to initialize meter communication modules - not utilizing Type 2 optical ports and meter configuration software.

5. How Essential Technical and Safety Skills are Determined

a) Advanced Meter Services Providers will develop and implement a program to train their workers to perform Level 1 meter work safely and properly.

b) Employees will be certified by their employers, based on prior experience or, the successful completion of the Advanced Meter Services Provider's training program.

c) To facilitate agreements for performing meter work in this level, EGSs and EDCs may decide to share training programs, however, it is with the understanding that the appropriate non-disclosure agreements are executed.

d) EGS and Advanced Meter Services Provider employees currently employed in classifications performing these functions, or within the last three (3) years were previous employed in classifications performing these functions, are considered qualified.

e) Advanced Meter Services Providers will develop and implement a classroom training program (16 hrs.) to train their workers to perform Level 1 meter work safely and properly, including a minimum of forty (40) hours of on-the-job training (OJT) working alongside a meter worker with at least 6 months experience at Level 1, 2, or 3.

Level 2

1. Metering Types and Voltages

This Level includes all meter types in Level 1. Level 2 includes single-phase, two-phase, poly-phase, safety socket, standard socket-based meters, A-base, K-base, and transformer rated meters with internal diagnostics up to 600 volts phase to phase. Communication wiring may be routed inside the panel, and work can be in and around energized circuits.

2. Work to be Performed

In addition to Level 1 Meter Work, Level 2 Meter Workers can install, remove and replace single-phase, network, and poly-phase meters, 600-volt phase-to-phase maximum. Operate test-bypass facilities in self-contained safety sockets. Communication wiring may be installed inside the panel, and work can be performed in and around energized circuits. On panels without test-bypass facilities, poly-phase meters will not be removed or installed without first disconnecting the customer load.

Further, Level 2 Meter Workers can install, remove and replace all meters consistent with the above, including transformer-rated meters with internal diagnostics (if detected, metering problems with test switches, panel wiring or transformers and transformer wiring will be corrected by a Level 3 Meter Worker). Level 2 Meter Workers may operate test switches, but may not install, alter, maintain or replace wiring between the meter, test switch, test block and associated equipment.

3. Safety Skills

a) Cumulative including all skills and safety knowledge for Level 1.

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b) Electrical safety knowledge and work skills appropriate for three-phase metering up to 600V phase-to-phase, including the ability to identify and refer to a Level 3 or higher meter installer services above 600V phase-to-phase prior to performing work in the service equipment, or if voltage rating is not labeled, at the time of initial voltage check.

c) Ability to perform phase rotation assessments and wiring verification.

d) Ability to operate test-bypass facilities or test blocks in a self-contained safety socket.

e) Ability to perform work required to route communication wiring to accommodate meter communications.

f) Additionally, must have the knowledge needed for up to 600 volts, poly-phase, (two-phase and three phase) services and the forms and voltages applicable to Level 2 Meter Work.

g) Ability to understand, interpret and take appropriate action based on built-in diagnostics of solid-state meters.

h) Ability to work with transformer rated meters and operate test switches of 600 volts or less.

i) Awareness of instrument transformer operating characteristics including ability of potential transformer to back feed to primary system.

4. Essential Technical Skills

a) Cumulative of all Technical Skills for Levels 1.

b) Ability to perform work required to route communication wiring to accommodate meter communications.

c) Ability to understand, interpret, identify and take appropriate actions based upon built-in diagnostics of solid-state meters.

d) Ability to perform meter accuracy tests in locations other than in the meter socket using semi-automatic meter test equipment at the customer site or in truck mounted equipment.

5. How Essential Technical and Safety Skills Are Determined

a) Advanced Meter Services Providers will develop and implement a classroom training program (16 hrs.) to train their workers to perform Level 2 meter work safely and properly, including a minimum of forty (40) hours of on the job training (“OJT”) working alongside a meter worker with at least 6 months experience at Level 2, or 3.

b) Employees will be certified by their employers, based on successfully completing the MSP’s training program.

c) To facilitate agreements for performing meter work in this level, EGSs and EDCs may decide to share training programs, however, it is with the understanding that the appropriate non-disclosure agreements are executed.

d) Advanced Meter Services Providers work can be reviewed by the EDC’s.

6. Experience Requirements

Minimum experience requirements that must be demonstrated prior to qualification for individuals wanting to become a Level 2 Meter Worker.

a) After 12 months OJT working with a Level 2 or Level 3 meter worker who has at least 6 months experience and upon successfully completing the Advance Meter Services Provider training program a worker may be certified as a Level 2 Meter Worker,

or

b) If an employee has a two- or four-year degree in a related subject, then after four (4) months OJT working alongside a Level 2 or Level 3 meter worker with at least six months of experience and upon successful completion of the Advanced Meter Services Provider training program (16 hrs.) a worker may be certified as a Level 2 Meter Worker,

or

c) If entry level experience of any employee is that of a journeyman 16-hour OJT level electrician, journeyman level electric metering worker, or journeyman level line worker (e.g., lineman, troubleman),

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then upon successful completion of the advance meter services provider training program (16 hrs.) the worker may be certified as a Level 2 Meter Worker.

Level 3

1. Metering Types and Voltages

   This Level includes all meter types in Levels 1 and 2. Level 3 work includes all metering up to 600V, including transformer rated meters with primary and secondary voltages less than 600V plus the additional skills needed to perform work on metering systems with instrument transformer primary side voltages over 600V. Communication wiring may be behind the panel, and work can be in and around energized circuits.

2. Work to be Performed

   In addition to Level 1 and 2 Meter Work, Level 3 Meter Workers can install, remove and replace all meters consistent with the above including transformer-rated meters. Complete understanding of operating characteristics of metering transformers and operates test switches. May perform in-field meter accuracy tests, burden test, calibrations and perform all types of meter maintenance and troubleshooting on all meters. Programs and verifies internal programs and software in solid state meters.

3. Metering Types and Voltages

   a) Cumulative of all safety skills for Levels 1 and 2.

   b) Ability to recognize and understand electrical hazards and complexities associated with metering switchboards, instrument transformers, testing meters and maintaining meters.

   c) Awareness of instrument transformer operating characteristics including ability of potential transformer to back feed to primary system.

4. Essential Technical Skills

   a) Cumulative of Levels 1 and 2.

   b) Ability to perform work on metering panels.

   c) Ability to understand the operating characteristics of metering transformers and how to operate test switches.

   d) Ability to perform calibration, repair, retrofit, troubleshooting, data collection of electric meters and install, maintain and program advanced metering technologies, including time of use, interval data, real time pricing, remote meter communication, and load control devices.

5. How Essential Technical and Safety Skills Are Determined

   a) Advanced Meter Services Provider’s will develop and implement a classroom training program (40 hrs.) to train their workers to perform Level 3 meter work safely and properly, including a minimum of 6 months of on the job training (“OJT”) working alongside a meter worker with at least 6 months experience at Level 3.

   b) All workers will be certified by the test process outlined below.

   c) Advanced Meter Services Provider's work can be reviewed by the EDC’s.

6. Experience Requirements

   a) All individuals seeking to perform advanced metering services as a Level 3 Meter Worker must successfully pass written and practical (demonstrative) tests. These tests will be administered by the Advanced Meter Services Provider.

   b) Prerequisites for taking the written and practical tests include demonstrated knowledge or certificate of a state certified apprenticeship training program or a degree in electrical/electronic technology from an accredited institution of higher education and demonstrated experience in at least one of the following areas:

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1) Minimum of one year experience as a Level 2 Meter Worker, including 6 months OJT with a Level 3 Meter Worker, with at least 6 months experience,

or

2) in the event a standardized test program created by a professional organization is created and is approved or authorized by the Pennsylvania Public Utility Commission or other appropriate regulatory authority, for certifying Level 3 Meter Worker (or equivalent level) then, any person who passes such test shall be qualified as a Level 3 Meter Worker,

or

3) employment as a journeyman metering employee.

7. Testing and Re-Certification Requirements

a) Once an individual takes and passes the Level 3 Meter Worker Test and is otherwise qualified as a Level 3 Meter Worker they are qualified to perform that level of advanced metering work anywhere in Pennsylvania.

b) If after being qualified a meter worker does not perform metering work for three (3) years or more, re-certification will be required prior to performing that Level of meter work.

Continuing Education

As part of a Level 3 Meter Worker's ongoing ability to remain qualified the individual must participate in at least twelve (12) hours annually of the Advanced Meter Services Provider's training program regarding technical metering standards, safety-related issues, and up-dating of meter software programs and PC skills.

PPL Electric Utilities Corporation

PPL Electric Competitive Billing Specifications Rider

Availability of Competitive Billing Services

1. An EGS that is qualified and plans to offer consolidated EGS billing to its customers beginning in January, 1999 as defined in the Joint Petition for Full Settlement of PP&L Utilities's Restructuring Plan and Related Court Proceedings, subject to the provisions of Paragraph H.7 of the settlement agreement, must inform PPL Electric 60 days prior to the scheduled implementation date determined by the requirements of Paragraph H.7 of its intention to offer EGS consolidated billing.
2. A customer may choose to change his/her billing option. The customer can switch billing options through his/her EGS or through PPL Electric when the customer wishes to return to PLR service. The change will be effective as of the next scheduled meter read date provided that PPL Electric has received at least 16 calendar days prior notice.
3. An EGS is not required to offer consolidated EGS billing in order to participate as a supplier in PPL Electric's service territory.

PPL Electric Utilities Corporation

PPL Electric Competitive Billing Specifications Rider

Billing Service Options

Consolidated EDC Billing

1. PPL Electric will render a consolidated EDC bill monthly and in accordance with the Public Utility Code and the Commission's regulations (52 Pa. Code §56.1 et seq.)
2. If PPL Electric is providing metering services, PPL Electric will transmit Meter Data (e.g., meter reads, consumption, demand, dates and type of reading) to the EGS. If the EGS is providing advanced metering services, the EGS will transmit Meter Data to PPL.
3. The EGS will calculate its customers' charges and will send its customers' basic charges including date of billing period, consumption, usage, rate and resulting calculation ("EGS Charges") to PPL Electric in accordance with the data transfer procedures established by the Electronic Data Exchange Working Group Standards. PPL Electric and an EGS may develop, for future consideration, a fee structure to enable PPL Electric to include non-basic EGS charges on a PPL Electric consolidated bill.
4. PPL Electric will provide the EGS up to two lines, each 80 characters in length, on its standard bill for messages directly related to the calculation or understanding of the EGS portion of the bill.
5. PPL Electric and EGSs will transmit Meter Data and billing charges to each other in accordance with the data transfer procedures established by the Electronic Data Exchange Working Group Standards and the attached interim monthly billing schedule (Attachment E -Data Transfer Schedule.) The Data Transfer Schedule will remain in effect until December 31, 1999. In the fourth quarter 1999, the Data Transfer Schedule will be revisited by PPL Electric and the parties and PPL will determine whether to modify the timing reflecting in the Data Transfer Schedule beyond December 31, 1999 and PPL Electric will provide 60-days advance notice to EGSs before any modification takes effect so that parties that disagree with the discontinuance of the Data Transfer Schedule may request the Commission to overrule or modify PPL Electric's decision.
6. EGS Charges must be received by PPL Electric in accordance with the Data Exchange Standards and the Transfer Schedule.
7. If PPL Electric does not receive EGS charges in accordance with the Data Transfer Schedule, PPL Electric will place the EGS charges into the next billing cycle and the delayed EGS charges will appear on the customer's bill the following month. The customer's bill for the current billing period will state that the EGS charges for the current billing period are not available. The remittance period for EGS charges will begin when EGS charges actually appear on the bill. Any transactions with EGS charges sent to PPL Electric which are not in accordance with the Data Exchange Standards established by the Electronic Data Exchange Working Group or after the time periods outlined in the Data Transfer Schedule, will be rejected and the EGS will need to resubmit this data the following month.
8. PPL Electric will collect customer's payments and will process payments in accordance with the Commission's Chapter 56 standards and payment priority set forth in Docket No. M-00960890F.001 and Rule 9 of PPL Electric's EDC Tariff.
9. This section is applicable only to the Large Commercial and Industrial (Large C&I) Customer Class, which includes Rate Schedules LP-4, LP-5, and standby service for Rate Schedules LP-4 and LP-5. PPL Electric will pay the EGS for amounts owed for all undisputed EGS charges regardless of whether the customer has paid PPL Electric. An amount is deemed disputed if the customer contacts PPL Electric questioning the charges on the bill and he/she does not agree with PPL Electric's and/or the EGS's position regarding the amount due for EGS charges. If the EGS charges are not in dispute, PPL Electric will remit all applicable

PPL Electric Utilities Corporation

monies due the EGS, even if the PPL Electric portion of the bill is disputed. A customer's claim of the inability to pay shall not constitute a dispute for purposes of PPL Electric's obligation to pay the EGS its undisputed charges. If PPL Electric is required to make payment to the EGS for electricity delivered to the customer for which the customer has not made timely payment to PPL Electric, then PPL Electric shall be subrogated and succeed to the EGS's rights of recovery with respect to the electricity delivered to the customer from whom payment has not been received by PPL Electric. In no event may PPL Electric terminate a customer for any unpaid EGS charges subrogated to PPL Electric under this provision.

EGSs are permitted to perform credit checks and require deposits for large C&I customers and are permitted to deny serving large C&I customers for credit-related reasons.

10. PPL Electric will pay the EGS in accordance with the following schedule:

    a) Residential Rate Classes - PPL Electric will send the EGS the amount of its undisputed EGS Charges, regardless of whether the customer has paid PPL Electric, within 25-calendar days from the date of the electronic transmission of the EGS Charges.

    b) Non Residential Rate Classes. - PPL Electric will send the EGS the amount of its undisputed EGS Charges within 20-calendar days from the date of the electronic transmission of the EGS Charges.

    c) Payment will not be made to the EGS when EGS Charges are not received by PPL Electric within the specified time period, as explained in paragraph 6 above. Payment for these charges will be made according to the applicable schedule in the following month, if they are received within the appropriate time period along with the current month charges.

    d) PPL Electric will make payments of funds payable to the EGS by ACH with remittance advice to a bank designated by the EGS.

11. This section is applicable only to the Large C&I Customer Class, as defined in Section 9. Undisputed accounts that are 90 days or three billing cycles overdue, whichever is shorter, will be considered seriously delinquent and, at the request of either the EDC or EGS, will revert to two-bill status.

12. Budget Billing. The EDC and EGS must provide a budget billing option for their charges. If an EGS does not offer a budget billing option (and the Commission waives any applicable requirement), the following process will apply:

    - EGS transmits its CURRENT charges to PPL Electric.
    - PPL Electric places EGS CURRENT charges on the PPL Electric bill.
    - PPL Electric sends bill to customer.
    - PPL Electric pays EGS within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for EGS CURRENT charges.
    - Customer pays PPL Electric and EGS CURRENT and PPL Electric charges.

    If an EGS does offer a budget billing option, the following process will apply:

    - EGS calculates its budget amount based on its own budget billing protocol and transmits its BUDGET charges to PPL Electric.
    - PPL Electric calculates BUDGET charges for its portion and places them on the PPL Electric bill.
    - PPL Electric applies combined BUDGET charges to the bill and sends bill to customer.
    - PPL Electric pays EGS within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for BUDGET charges.
    - Customer pays PPL Electric for EGS BUDGET and PPL Electric BUDGET charges.

PPL Electric Utilities Corporation

General Rules for Budget Billing:

- Under EDC consolidated billing, both PPL Electric and the EGS will be responsible for calculating and managing the deferred balance for their respective budget charges.
- A customer can elect budget billing option for PPL Electric charges, EGS charges, or both.
- PPL Electric's reconciliation occurs in month 12 (not necessarily December), or immediately when a customer ends budget billing.
- All rates classes are eligible for EDC budget billing option.
- PPL Electric will provide information of a customer's budget billing status to an EGS when confirming a customer switch.
- An EGS can notify PPL Electric electronically, after receiving customer permission, to change or end the EDC budget billing option.
- The customer will stay on PPL Electric budget billing if no indication is made by the EGS at the time of the customer switch.
- PPL Electric must display actual, budget and budget billing balance on the bill.

13. PPL Electric charges and EGS charges shall be based on the PPL Electric defined meter reading route. An EGS providing advanced metering services may request an adjustment to the meter reading schedule for an account which it meters. The EGS may select another PPL Electric defined meter reading schedule for that account. PPL Electric will accommodate an EGS specified meter reading schedules for all rate schedules. The EGS must ask the Customer whether the Customer consents to the switch in meter reading schedule. The EGS must retain a record indicating the customer has consented to this change. If the record is not itself a hard copy document, but rather an electronic or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy upon request. The request must be received sixteen (16) days prior to the customer's currently scheduled meter read date and the change will take effect after that meter reading.
14. Dispute Process.
    a) Residential Dispute Process.
        1. PPL Electric shall process all disputes in accordance with the Public Utility Code and the Commission regulations (52 Pa. Code 56.1 et seq.). PPL Electric, as the entity responsible for the consolidated bill, must coordinate with the EGS so that a proper investigation of a customer dispute is conducted and completed within the time period prescribed by 52 Pa. Code 56.151(5) and that the customer and the EGS (if the EGS is involved in the dispute) are informed of the results of the investigation. The EGS shall cooperate fully with PPL Electric and shall provide all information needed by PPL Electric relating to the customer's dispute and must do so within five (5) business days of PPL Electric's request if no field visit is needed, and within ten (10) business days of PPL Electric's request if a field visit is needed. **Attachment A** outlines PPL Electric's customer inquiry and dispute procedure for EDC consolidated billing.
    b) Residential Informal Complaints.
        1. PPL Electric shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. PPL Electric, as the entity responsible for the consolidated bill, must coordinate with the customer's EGS so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission. **Attachment B** outlines PPL Electric's informal complaint procedure for EDC consolidated billing.
        2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by PPL Electric, as determined by the Commission, during EDC consolidated billing and the handling of the informal complaint are the responsibility of PPL Electric.
    c) Non-Residential Dispute Process.

PPL Electric Utilities Corporation

1. PPL Electric, as the entity responsible for the consolidated bill, will coordinate with the EGS so that the proper investigation is made and that the customer and the EGS (if the EGS is involved in the dispute) are informed of the results of the investigation. The EGS shall provide all information needed by PPL Electric relating to the customer's complaint and must do so within five (5) business days of PPL Electric's request if no field visit is needed, and within ten (10) business days of the EGS's request if a field visit is needed.

d) Non-Residential Informal Complaints.

1. PPL Electric shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. PPL Electric, as the entity responsible for the consolidated bill, must coordinate with the customer's EGS so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission.
2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by PPL Electric, as determined by the Commission, during EDC consolidated billing and the handling of the informal complaint are the responsibility of the EDC.

15. PPL Electric will follow its current credit and collection policies for collections. Outstanding prior balances are not transferred when a customer switches from PPL Electric to an EGS, switches from one EGS to another, switches from an EGS to PLR or when the customer chooses another billing option, unless mutually agreed to by PPL Electric and the individual EGS.

Consolidated EGS Billing

1. The EGS will render a consolidated EGS bill monthly and in accordance with the Public Utility Code and the Commission's applicable regulations (52 Pa. Code §56.1 et seq.).
2. If PPL Electric is providing the metering services to the customer, PPL Electric will transmit Meter Data to the EGS. If the EGS is providing advanced metering services to the customer, the EGS will transmit the Meter Data to PPL Electric.
3. PPL Electric will calculate its customers' charges and will send its unbundled charges ("PPL Electric charges") to the EGS via VAN or Internet protocol.
4. EGS will provide space to enable PUC mandated messages in accordance with Chapter 56.
5. PPL Electric and EGSs will transmit Meter Data and billing charges to each other in accordance with the attached interim monthly billing schedule (**Attachment E-**Data Transfer Schedule.) The Data Transfer Schedule will remain in effect until December 31, 1999. In fourth quarter 1999, the Data Transfer Schedule will be revisited by PPL Electric and the parties and PPL Electric will determine whether to modify the timing reflecting in the Data Transfer Schedule beyond December 31, 1999 and PPL Electric will provide 60-days advance notice to EGSs before any modification takes effect so that parties that disagree with the discontinuance of the Data Transfer Schedule may request the Commission to overrule or modify PPL Electric's decision.
6. PPL Electric charges will be provided to the EGS in accordance with the data transfer procedures established by the Electronic Data Exchange Standards and the Data Transfer Schedule.
7. If PPL Electric charges are not received by the EGS in accordance with the Data Transfer Schedule. The EGS will place the PPL Electric charges into the next billing cycle and the delayed PPL Electric charges will appear on the customer's bill the following month. The customer's bill for the current billing period will state that the PPL Electric charges for the current billing period are not available. The remittance period for EGS charges will begin when EGS charges actually appear on the bill. Any transactions with PPL Electric charges sent to an EGS after the time periods outlined in the Data Transfer Schedule will be rejected and PPL Electric will need to resubmit this data the following month.
8. The EGS will pay PPL Electric for the customer's amounts owed for all undisputed PPL Electric Charges regardless of whether the customer has paid the EGS. An amount is deemed disputed if the customer contacts the EGS questioning the charges on the bill and he/she does not agree with the EGS's and/or PPL Electric's position regarding the amount due for PPL Electric charges. If PPL Electric charges are not in dispute, the EGS will remit all applicable monies due

PPL Electric Utilities Corporation

to PPL Electric, even if the EGS portion of the bill is disputed. A customer's claim of an inability to pay shall not constitute a dispute for purposes of the EGS's obligation to pay PPL Electric its undisputed charges. If the EGS is required to make payment to PPL Electric for electricity delivered to the customer for which the customer has not made timely payment to the EGS, then the EGS shall be subrogated and succeed to PPL Electric's rights of recovery with respect to the electricity delivered to the customer from whom payment has not been received by the EGS. In no event, however, may an EGS terminate a customer's PLR service or PPL Electric's EDC service.

9. The EGS will pay PPL Electric in accordance with the following schedule:
   a) Residential Rate Classes - The EGS will send PPL Electric the amount of the undisputed PPL Electric charges within 25-calendar days from the date of the electronic transmission of the PPL Electric charges.
   b) Non Residential Classes. - The EGS will send the PPL Electric the amount of its undisputed PPL Electric charges within 20-calendar days from the date of the electronic transmission of the PPL Electric charges.
   c) Payment will not be made to PPL Electric when PPL Electric charges are not received by the EGS within the specified time period, as explained in paragraph 6 above. Payment for these charges will be made according to the applicable schedule in the following month, if they are received within the appropriate time period along with the current month charges.
   d) The EGS will make payments of funds payable to PPL Electric by ACH with remittance advice to a bank designated by PPL Electric.
10. Budget Billing. The EGS will include on its bill the budget-billing amount for PPL Electric customers who choose the budget billing option offered by PPL Electric. The following process will apply:
    If the EGS does not offer its own budget billing option (and the Commission waives any applicable requirement):
    - PPL Electric will transmit its BUDGET charges (including previous balance and current actual) to the EGS.
    - EGS places PPL Electric BUDGET charges on the EGS bill.
    - EGS sends bill to customer.
    - EGS pays PPL Electric within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for BUDGET charges.
    - Customer pays EGS for PPL Electric BUDGET and EGS charges.

    Month 12 Process:

    - PPL Electric transmits the previous balance (credit or debit) plus CURRENT charges.
    - EGS places PPL Electric CURRENT and previous balance (credit or debit) charges on the EGS bill.
    - EGS sends bill to customer.
    - EGS pays PPL Electric within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for BUDGET balance and CURRENT charges.
    - Customer pays EGS for CURRENT and previous balances.

    If the EGS offers its own budget billing option, the following process will apply:

    - EGS calculates its BUDGET charges and places them on the EGS bill with PPL Electric budget charges.
    - EGS sends bill to customer.
    - EGS pays PPL Electric within 25-calendar days for residential customers and 20 days for non-residential customers for BUDGET charges.
    - Customer pays EGS for PPL Electric and EGS BUDGET charges

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General Rules for Budget Billing:

- Under EGS consolidated billing, both PPL Electric and the EGS will be responsible for calculating and managing the deferred balance for their respective budget billing charges.
- An EGS will provide information of a customer's budget status to PPL Electric when confirming a customer switch.
- An EGS can notify PPL Electric electronically, after receiving customer permission, to change or end the PPL Electric budget billing option.
- The customer will stay on PPL Electric budget billing if no indication is made by the EGS at the time of the switch.
- PPL Electric must transmit actual, budget and budget balance for display on the bill.

11. PPL Electric charges and EGS charges shall be based on the EDC defined meter reading route. An EGS providing advanced metering services may requests an adjustment to the meter reading schedule for an account, which it meters. The EGS may select another EDC defined meter reading schedule for all rate schedules. The EGS must ask the Customer whether the Customer consents to the switch in meter reading schedule. The EGS must retain a record indicating the customer has consented to this change. If the record is not itself a hard copy document, but rather an electronic or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy upon request. The request must be received sixteen (16) days prior to the customer's currently scheduled meter read date and the change will take effect after that meter reading.
12. Dispute Process.
    a) Residential Disputes.
        1. The EGS shall process all complaints in accordance with the Public Utility Code and the Commission's regulations (52 Pa. Code 56.1 et seq.). The EGS, as the entity responsible for the consolidated bill, must coordinate with PPL Electric so that a proper investigation of a customer dispute is conducted and completed within the time period prescribed by 52 Pa. Code 56.151(5) and that the customer and PPL Electric (if PPL Electric is involved in the dispute) are informed of the results of the investigation. PPL Electric shall cooperate fully with the EGS and shall provide all information needed by the EGS relating to the customer's dispute and must do so within five (5) business days of the EGS request if no field visit is needed, and within ten (10) business days of the EGS's request if a field visit is needed. **Attachment C** outlines the EGS's customer inquiry and dispute procedure for EGS consolidated billing.
    b) Residential Informal Complaints.
        1. The EGS shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. The EGS, as the entity responsible for the consolidated bill, must coordinate with PPL Electric so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission. PPL Electric will provide the EGS, to the extent is has the data, information relating to the customer's previous EGSs during the previous two years to assist the EGS in providing the Commission's required two year billing history. **Attachment D** outlines the EGS informal complaint procedure for EGS consolidated billing.
        2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by the EGS, as determined by the Commission, during EGS consolidated billing and the handling of the informal complaint are the responsibility of the EGS.
    c) Non-Residential Dispute Process.
        1. The EGS, as the entity responsible for the consolidated bill, will coordinate with PPL Electric so that the proper investigation is made and that the customer and PPL Electric (if PPL Electric is involved in the dispute) are informed of the results of the investigation. PPL Electric shall provide all information needed by the EGS, relating to the customer's complaint and must do so within five (5) business days of the EGS's

PPL Electric Utilities Corporation

request if no field visit is needed, and within ten (10) business days of the EGS's request if a field visit is needed.

2. Non-Residential Informal Complaints

d) Non-Residential Informal Complaints.

1. The EGS shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. The EGS, as the entity responsible for the consolidated bill, must coordinate with PPL Electric so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission. PPL Electric will provide the EGS, to the extent is has the data, information relating to the customer's previous EGSs during the previous two years to assist the EGS in providing the Commission's required two year billing history. **Attachment D** outlines the EGS informal complaint procedure for EGS consolidated billing.
2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by the EGS, as determined by the Commission, during EGS consolidated billing and the handling of the informal complaint are the responsibility of the EGS.

13. The EGS will follow credit and collection policies in compliance with the applicable Commission regulations. Outstanding balances are not transferred when a customer switches from the EGS to PPL Electric, switches from one EGS to another or when the customer chooses another billing option, unless mutually agreed to by PPL Electric and the individual EGS.

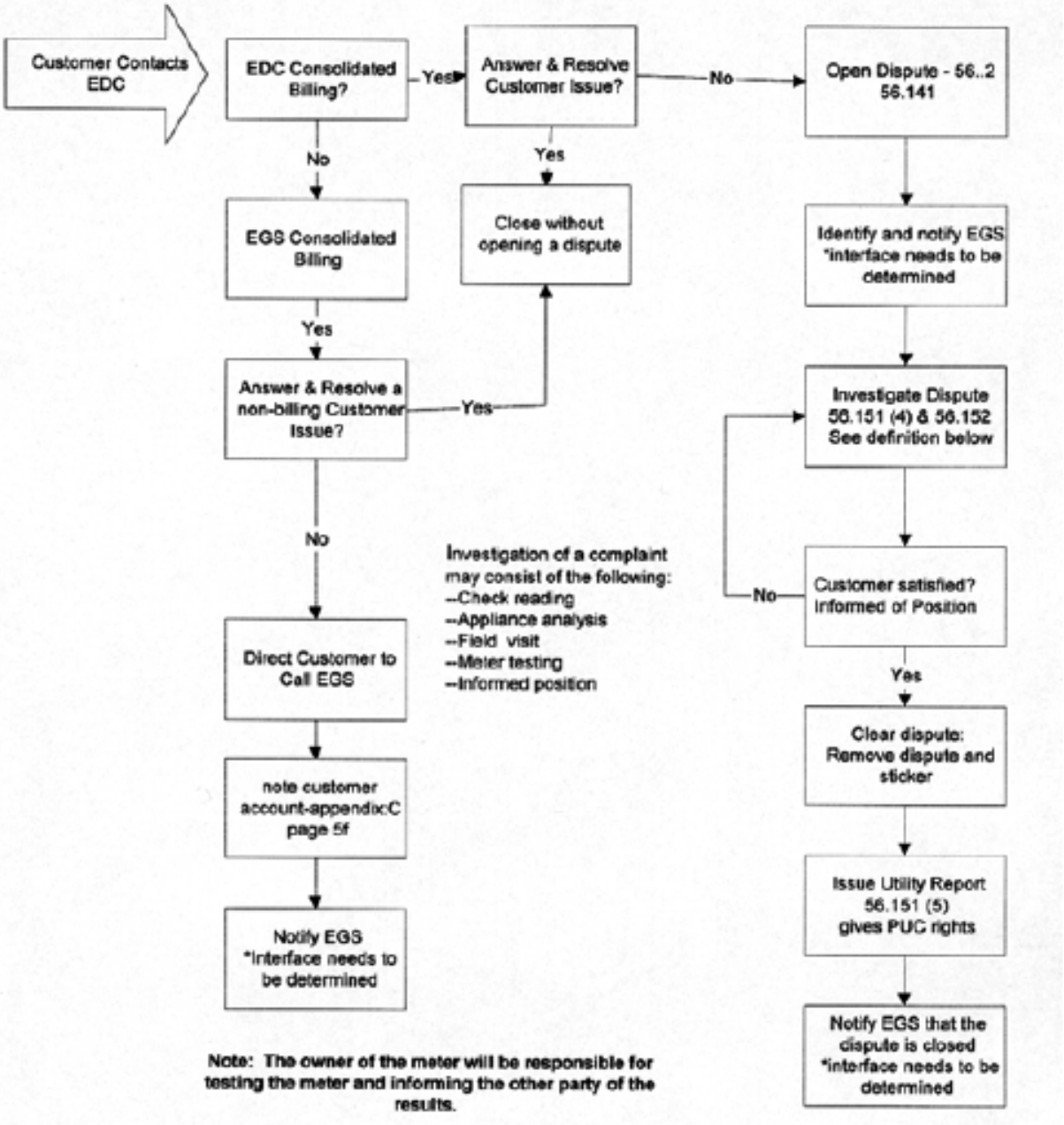
Separate EDC/EGS Billing

1. PPL Electric and the EGS will separately send their bills directly to the customer.
2. If PPL Electric is providing the metering services to the customer, PPL Electric will transmit Meter Data to the EGS. If the EGS is providing advanced metering services to the customer, the EGS will transmit the Meter Data to PPL Electric.

PPL Electric Utilities Corporation

PPL Competive Billing Specifications Rider **Attachment A**

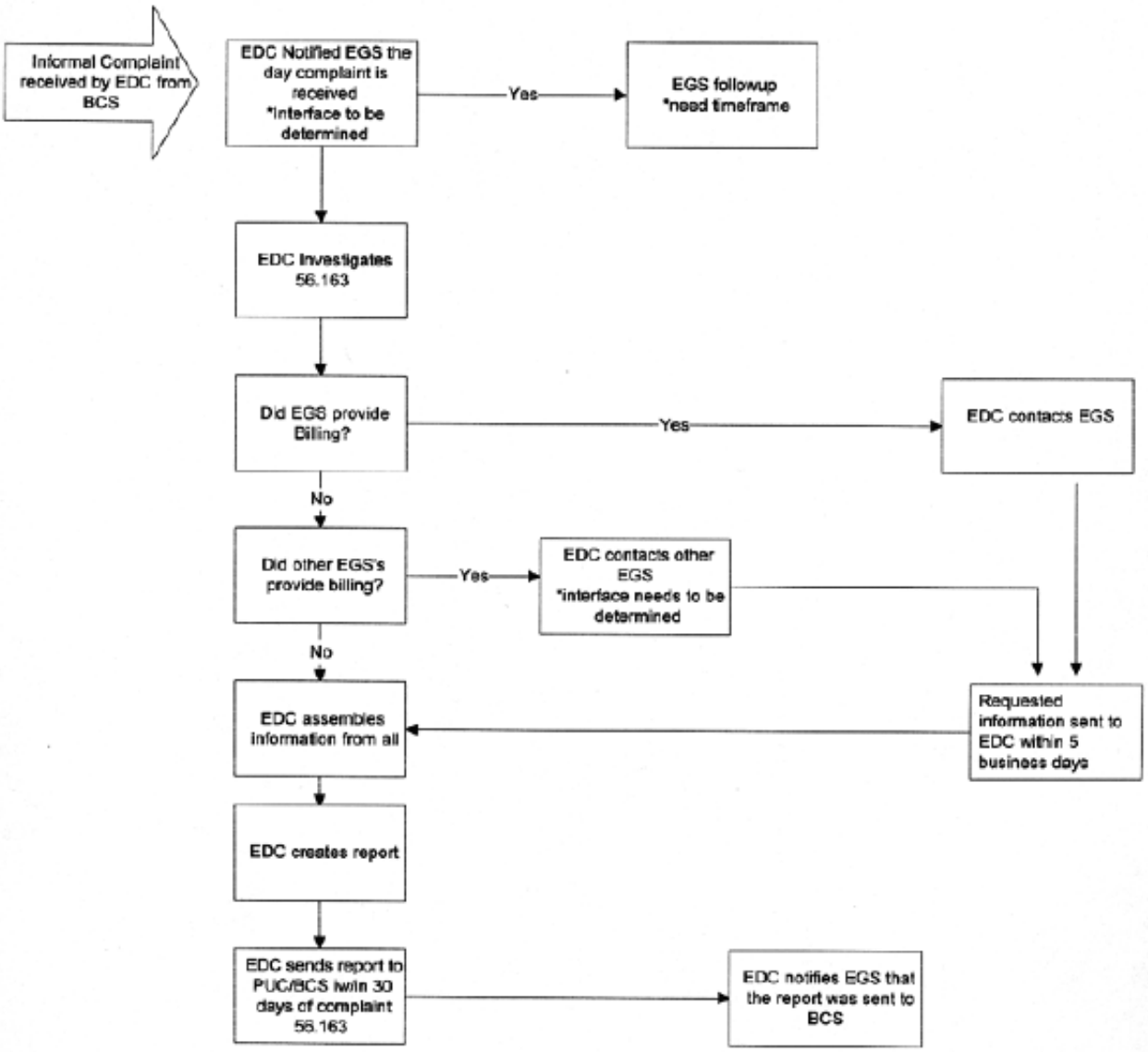
EDC Consolidated Billing
Customer Dispute Handling



PPL Electric Utilities Corporation

PPL Competitive Billing Specifications Rider **Attachment B**

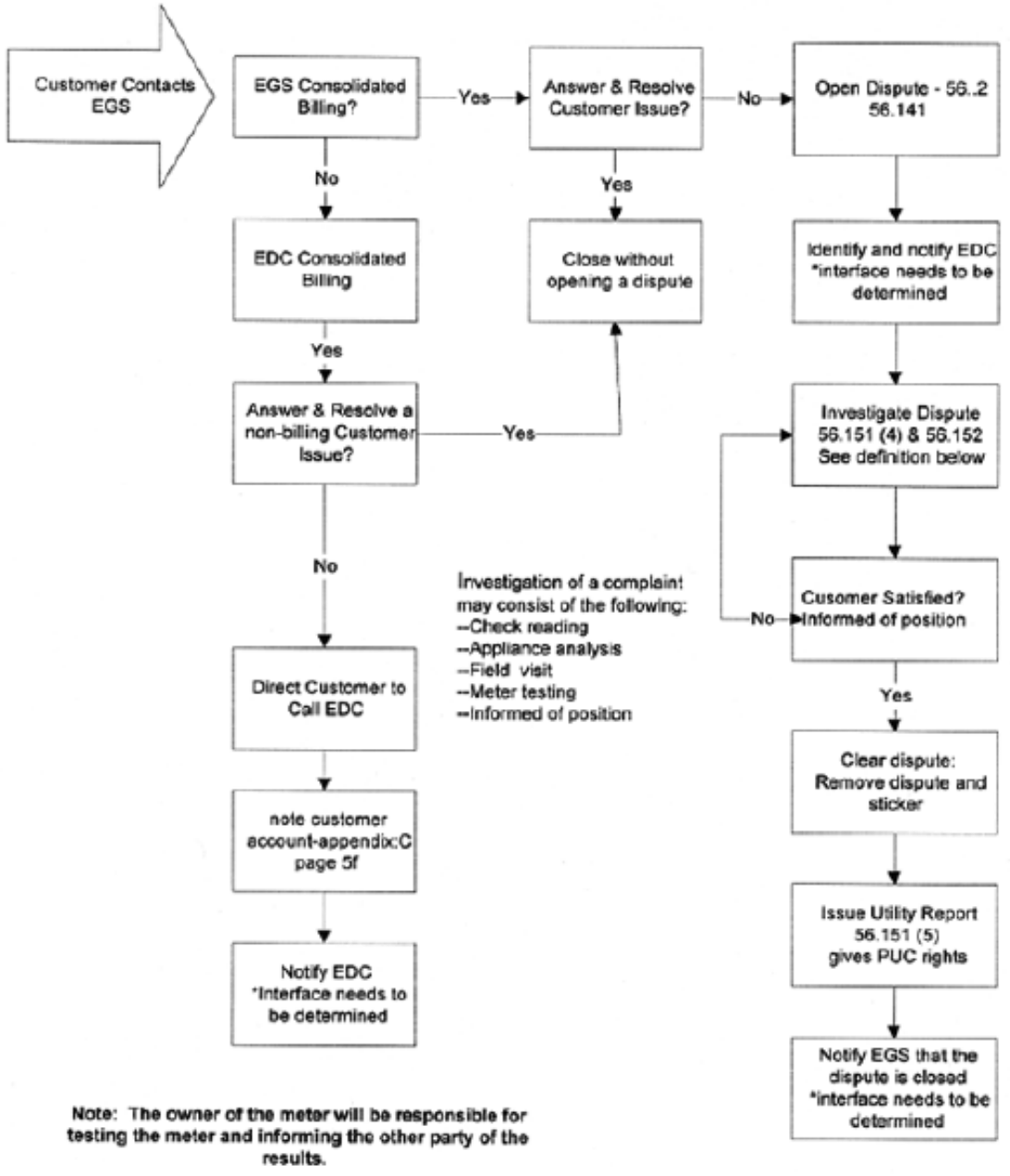
Informal Complaints to EDC



PPL Electric Utilities Corporation

PPL Competitive Billing Specifications Rider **Attachment C**

EGS Consolidated Billing
Customer Dispute Handling



Note: The owner of the meter will be responsible for testing the meter and informing the other party of the results.

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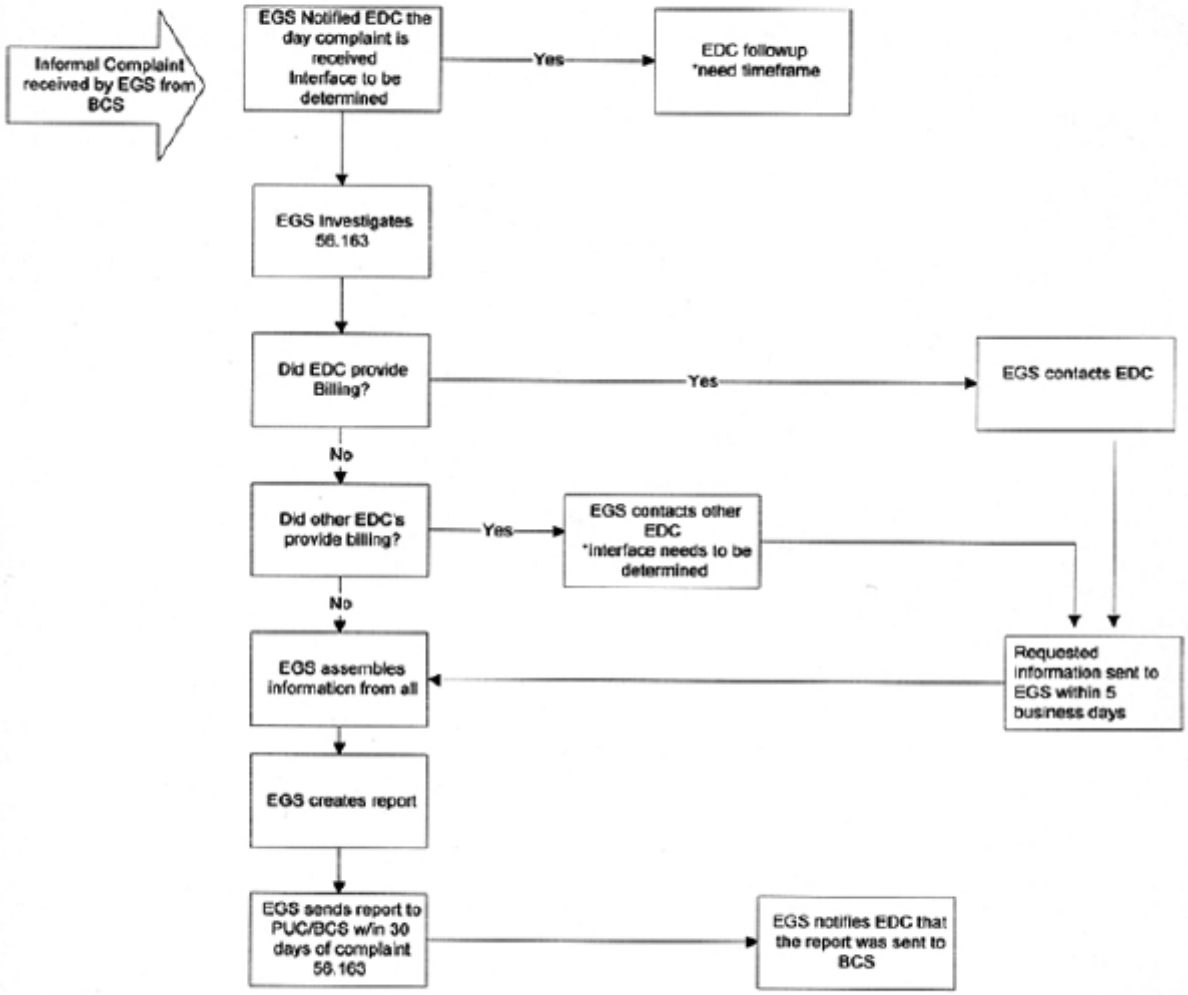
PPL Competitive Billing Specifications Rider **Attachment D**

Informal Complaints to EGS



PPL Electric Utilities Corporation

Billing Specifications

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Attachment E

	Data Transaction PPEL Energy Business Days ---->	Day 0	Day 1	Day 2	Day 3	Day 4	Day 5 "Slip Period"*	Day 6
I	EDC Consolidated Billing - EDC reading	- EDC reads meter	- EDC transmits (A) available reading data to EGS NLT 3PM EST	- EDC transmits (B) reading data including estimates to EGS NLT 3PM EST	- EGS transmits (A) billing data to EDC NLT 3PM EST - EDC bills (A)	- EGS transmits (B) billing data to EDC NLT 3PM EST - EDC bills (B) - EDC mails bills (A)	- EGS transmits 'slip' ($*) billing data to EDC NLT 3PM EST - EDC mails bills (B) - EDC bills ($*) - EDC releases remaining bills**	- EDC mails bills ($*)
II	EDC Consolidated Billing - EGS reading	- EGS reads meter	- EGS transmits (A) reading data to EDC NLT 3PM EST	- EGS transmits (B) reading data including estimates to EDC NLT 3PM EST	- EGS transmits (A) billing data to EDC NLT 3PM EST - EDC bills (A)	- EGS transmits (B) billing data to EDC NLT 3PM EST - EDC bills (B) - EDC mails bills (A)	- EGS transmits 'slip' ($*) billing data to EDC NLT 3PM EST - EDC mails bills (B) - EDC bills ($*) - EDC releases remaining bills	- EDC mails bills ($*)
III	EGS Consolidated Billing - EDC reading	-EDC reads meter	- EDC transmits (A) available reading data to EGS NLT 3PM EST	- EDC transmits (B) reading data including estimates to EGS NLT 3PM EST	- EDC transmits (A) billing data to EGS NLT 3PM EST - EGS bills (A)	- EDC transmits (B) billing data to EGS NLT 3PM EST - EGS bills (B) - EGS mails bills (A)	- EDC transmits 'slip' ($*) billing data to EGS NLT 3PM EST - EGS mails bills (B) - EGS bills ($*) - EGS releases remaining bills**	-EGS mails bills ($*)
IV	EGS Consolidated Billing - EGS reading	-EGS reads meter	- EGS transmits (A) reading data to EDC NLT 3PM EST	- EGS transmits (B) reading data including estimates to EDC NLT 3PM EST	- EDC transmits (A) billing data to EGS NLT 3PM EST - EGS bills (A)	- EDC transmits (B) billing data to EGS NLT 3PM EST - EDC bills (B) - EDC mails bills (A)	- EDC transmits 'slip' ($*) billing data to EGS NLT 3PM EST - EGS mails bills (B) - EGS bills ($*) - EGS releases remaining bills**	-EGS mails bills ($*)
V	Separate Bills - EDC reading	- EDC reads meter	- EDC transmits (A) available reading data to EGS NLT 3PM EST	- EDC transmits (B) reading data including estimates to EGS NLT 3PM EST				
VI	Separate bills - EGS reading	- EGS reads meter	- EGS transmits (A) available reading data to EDC NLT 3PM EST	- EGS transmits (B) reading data including estimates to EDC NLT 3PM EST				

* Slip Period allows for an additional day of processing of billing information in 1999.

** On day 5, after 'slip' date is processed, Consolidated Billing Party will release all remaining bills. Bills will carry a message indicating that other party's data was unavailable at the time of billing.

PP&L Energy
5/20/99

PPL Electric Utilities Corporation

PPL Electric Competitive Billing Specifications Rider

Service Terms & Conditions

1. If PPL Electric does not receive payment for undisputed charges within 25-calendar days for residential customers or 20-calendar days for non-residential customers after the charges are communicated to the EGS, then PPL may provide notice of breach to the EGS at any time thereafter, at PPL Electric's discretion. Upon notice of a breach, the EGS shall have 20-calendar days to cure it. If the EGS has not cured the breach within 20-calendar days, PPL Electric may terminate consolidated EGS billing and take over billing functions for the customer. In no event shall these procedures result in a customer being sent two bills covering the same service.

2. If an EGS does not receive payment for undisputed charges within 25-calendar days for residential customers or 20-calendar days for non-residential customers after the charges are communicated to PPL Electric, then the EGS may provide notice of breach to PPL Electric at any time thereafter, at the EGS's discretion. Upon notice of a breach, PPL Electric shall have 20-calendar days to cure it. If PPL Electric has not cured the breach within 20-calendar days, PPL Electric will pay simple interest on the unpaid amount calculated at the lower of the (a) Interest Index, as defined in PPL Electric's Electric Generation Supplier Coordination Tariff, of (b) six (6) percent.

PPL Electric Utilities Corporation

ELECTRIC GENERATION SUPPLIER COORDINATION TARIFF

ISSUED: September 30, 2025 EFFECTIVE: December 1, 2025

CHRISTINE M. MARTIN, PRESIDENT
827 Hausman Road
Allentown, PA 18104

NOTICE

PPL Electric Utilities Corporation

RESERVED

PPL Electric Utilities Corporation

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DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS

Active Load Management ~~- the~~ – The process for arranging to have firm load become interruptible in accordance with criteria established by the PJM OI.

Appropriate Similar Day ~~- hourly~~ – Hourly forecasted load comparable based on ~~week day~~weekday, month, season, and weather.

~~**Bad Credit** - an EGS has bad credit if it is insolvent (~~

Bad Credit - Insolvency (liabilities exceeding assets or generally failing to pay debts as they become due, as evidenced by a credit report prepared by a reputable credit bureau or credit reporting agency or public financial data~~, liabilities exceeding assets)~~ or ~~generally failing to pay debts as they become due) or has failed~~failure to pay Company invoices when they ~~became~~become due on two (2) or more occasions within the last twelve (12) billing cycles.

~~**Charge** - any fee or charge that is billable by the Company to an EGS under this Tariff, including any Coordination Services Charge.~~

Basic Electric Supply – Energy (including renewable energy) and renewable energy or alternative energy credits (RECs/AECs) procured by an EGS, provided that the RECs/AECs are bundled with the associated delivered energy. For residential Customers, Basic Electric Supply does not include early contract cancellation fees, late fees, or security deposits imposed by an EGS.

Company – PPL Electric Utilities Corporation.

Competition Act ~~- the~~ – The Electricity Generation Customer Choice and Competition Act, 66 Pa.C.S. § 2801, et seq.

Competitive Energy Supply ~~- unbundled~~ – Unbundled electric energy~~ and/or~~, capacity, transmission, and ancillary services provided by an Electric Generation Supplier.

Competitive Retail Electric Service – Retail electric generation, aggregation, power marketing, and/or power brokerage services supplied to Customers of the Company by an EGS.

Consolidated EDC Billing – When the EDC bills both the EDC and EGS charges by issuing a single bill to a Customer.

Coordination Activities ~~- all~~ – All activities related to the provision of Coordination Services.

Coordination Agreement – An agreement between the Company and an EGS that arranges for the provision of Coordination Services. The form Coordination Agreement is provided in the Individual Coordination Agreement Rider.

Coordination Obligations ~~- all~~ – All obligations identified in ~~Rule 4 of the~~this Tariff~~,~~ relating to the provision of Coordination Services.

Coordination Services ~~- those~~ – Those services that permit the type of interface and coordination between EGSs and the Company in connection with the delivery of Competitive Energy Supply to serve Customers located within the ~~Company's service territory, including: load forecasting, certain scheduling-related functions and reconciliation~~Company's service territory including, but not limited to, provision of metering information to PJM. Coordination Services do not include Network Integration Transmission Service and ancillary services

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which are offered under the PJM Tariff.

~~**Company** - PP&L, Inc.~~

PPL Electric Utilities Corporation

DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS (CONTINUED)

Coordination Services Charges – All charges stated in the charges section of this Tariff that are billed by the Company for Coordination Services performed hereunder.

Coordinated Supplier ~~– an~~ – An Electric Generation Supplier that has appointed a Scheduling Coordinator as its designated agent for the purpose of submitting energy schedules to the PJM OI.

Creditworthy ~~– a~~ – A creditworthy EGS pays the Company's charges as and when due and otherwise complies with the Rules and Regulations of this Tariff or the PaPUC. To determine whether an EGS is creditworthy, the Company will evaluate the EGS's record of paying Company charges~~,~~ and may also take into consideration the EGS's credit history.

Customer ~~– any~~ – Any person, partnership, association, or corporation receiving Competitive Energy Supply from an Electric Generation Supplier in accordance with the Competition Act ~~at a single metered location~~.

~~**Deliver –**~~
Default Service – Service provided pursuant to ~~"Deliver" a document or other item under this Tariff shall mean~~ Default Service Program to ~~tender by certified mail, hand delivery, or overnight express package~~ a Default Service Customer.

Default Service Customer – A delivery service Customer not receiving service from an EGS.

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Direct Access ~~- "Direct Access"~~– The term shall have the meaning set forth in the Competition Act.

EDC Tariff ~~- the~~– The Company's Electric Service Tariff, denominated Electric Pa. P.U.C. No. ~~P.U.C. No. 201.~~ 202.

Electric Distribution Company or "EDC" ~~- a public utility that owns electric distribution facilities. At times, this~~– The term ~~is used to refer to~~shall have the ~~role of the Company as a deliverer of Competitive Energy Supply in a Direct Access environment as contemplated~~meaning set forth in the Competition Act.

Electric Generation Supplier or "EGS" ~~- a supplier of electric generation~~– Any person, corporation or other entity that has ~~been certified or licensed by the Pennsylvania Public Utility~~ received a certification from the Commission that it is eligible and licensed to supply electric energy, capacity, transmission and ancillary services to Customers in the Company's service territory under and pursuant to ~~sell electricity to retail customers within the Commonwealth of Pennsylvania in accordance with~~ the Competition Act.

EGS Representative ~~- any~~– Any officer, director, employee, consultant, contractor, or other agent or representative of an EGS in connection with the EGS's activity solely as an EGS. ~~To the extent an EGS is a division or group of a company, the term EGS Representative does not include any person in that company who is not part of the EGS division.~~

~~FERC -~~

Electronic Data Exchange Working Group ("EDEWG") – Commission group developing standardized formats and methodology for exchanging information electronically within the Pennsylvania deregulated electric market.

Electronic Data Interchange ("EDI") – Guidelines that represent the standard electronic communication method for exchanging data between an EDC and an EGS.

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DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS (CONTINUED)

FERC – The Federal Energy Regulatory Commission.

Hourly or Sub-Hourly Metering Equipment ~~–~~ – Electric metering equipment that supplies ~~half-hourly readings of kW and power factor via remote communications, and not metering equipment from which quarter~~hourly or sub-hourly ~~or hourly demand readings may be obtained through on-site querying of the metering equipment.~~data of Customer consumption.

Interest Index ~~– an~~ – An annual interest rate determined by the average of 1-Year Treasury Bills for September, October and November of the previous year.

~~**Kilowatt or kW** - unit of measurement of useful power equivalent to 1000 watts.~~

Load Bus – ~~as~~As used in this ~~tariff~~Tariff, shall have the same meaning ascribed to the term in the PJM Tariff.

Load Serving Entity or "LSE" ~~– an~~ – An entity that has been granted the authority or has an obligation pursuant to ~~State or local~~applicable law, regulation or franchise to sell electric energy to end-users located within the PJM Control Area as that term is defined by the PJM Tariff.

Locational Marginal Price or "LMP" ~~– the hourly integrated~~ – The marginal price ~~to serve load~~for energy at ~~individual locations throughout PJM, calculated by~~the location where the ~~PJM O~~energy is delivered or received as specified in the PJM Tariff.

~~**Megawatt or MW** - one thousand kilowatts.~~

Market Participant – The term has the same meaning as set forth in the PJM Tariff.

Meter Read Date ~~– the~~ – The date on which the Company schedules a meter to be read for purposes of producing a ~~customer~~Customer bill in accordance with the regularly scheduled billing cycles of the Company~~.~~, as may be modified from time to time.

Month ~~– a~~ – A month under this Tariff means 1/12 of a year, or the period of approximately 30 days between two regular consecutive readings of the Company's meter or meters installed on the ~~customer's~~Customer's premises.

Network Integration Transmission Service ~~**Reservation** - a reservation under the PJM Tariff of~~ – Network Integration Transmission Service~~, which~~ as set forth in the PJM Open Access Transmission Tariff and any direct Transmission Owner charged expense.

North American Energy Industry Standards Board ("NAESB", formerly known as the Gas Industry Standards Board, "GISB") – The Board which sets standards associated with the electronic method of communication for data transfer that allows ~~a~~information to be sent and received electronically using the Internet. This method must meet the following minimum criteria:

• Security and/or encryption of transactions and Customer information.

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• Proof of transmission ~~customer to integrate~~and receipt.

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and economically dispatch generation resources located at one or more points in the PJM Control Area to serve its Network load as that term is defined by the PJM Tariff.

- Positive identity of sender and recipient (non-repudiation).
- Reliability.
- Data and file integrity.
- Network performance and availability.
- Recoverability and archiving of data.

PaPUC or Commission – The Pennsylvania Public Utility Commission.

PJM - the Pennsylvania-New Jersey-Maryland

PJM – The regional transmission organization operated by PJM Interconnection LLC, L.L.C., or its Successor.

PJM Control Area - that certain Control Area encompassing systems in Pennsylvania, New Jersey, Maryland, Delaware and the District of Columbia and which is recognized by the North American Electric Reliability Council as the "PJM Control Area."

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DEFINITION OF TERMS AND EXPLANATION OF ABBREVIATIONS (CONTINUED)

PJM Control Area – The term has the same meaning as set forth in the PJM Tariff.

PJM eScheduler System ~~- software~~ – Software program administered by the PJM OI through which energy load schedules may be submitted.

PJM OI ~~- the~~ – The PJM Office of Interconnection, the system operator for the PJM Control Area.

PJM Tariff ~~- the~~ – The PJM Open Access Transmission Tariff, including schedules and exhibits.

Rate ~~- on file~~*Ready* – When an EGS that employs Consolidated EDC Billing provides an EDC with EGS rate information that the EDC uses to calculate the ~~FERC and which sets forth the rates, terms and conditions of transmission service over transmission facilities located in the PJM Control Area~~Customer's EGS charges to be billed.

Scheduling Coordinator ~~- an~~ – An entity that performs one or more of an EGS's Coordination Obligations~~, including the submission of energy schedules to the PJM OI, and that either is (1) a member of the PJM Interconnection, L.L.C. or (2) is the agent, for scheduling purposes, of one or more Electric Generation Suppliers that are members of the PJM Interconnection, L.L.C~~.

Tangible Net Worth – Total assets less intangible assets and total liability. Intangible assets include benefits such as goodwill, patents, copyrights, and trademarks.

Tariff ~~- this~~ – This Electric Generation Supplier Coordination Tariff.

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~~Supplement No. 6~~
~~Tariff Electric Pa. P.U.C. No. 1S~~
~~Page No. 1~~

~~LIST OF CHANGES MADE BY THIS SUPPLEMENT~~	
~~CHANGES:~~	
~~Payment and Billing~~ ~~Page 25A~~	~~Changing the Purchase Price Discount rate in 12.9.2.~~

PPL Electric Utilities Corporation

~~Issued: June 15, 2016~~ ~~Effective: January 1, 2016~~

PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

~~1. The Tariff~~

~~1.1~~

PPL Electric Utilities Corporation

RULES AND REGULATIONS

1. THE TARIFF

1.1 Filing And Posting. A copy of this Tariff, which comprises the Charges, Rules and Regulations and Riders under which the Company will provide Coordination Services to ~~Electric Generation Suppliers~~EGSs, is on file with the Commission and is posted and open to inspection at the offices of the Company.

1.2 Revisions. This Tariff may be revised, amended, supplemented or otherwise changed from time to time in accordance with the Pennsylvania Public Utility Code, and such changes, when effective, shall have the same force as the present Tariff.

1.3 Application. The Tariff provisions apply to all EGSs providing Competitive Energy Supply to Customers located in the ~~Company's~~Company's service territory ~~including an affiliate or division of the Company that provides Competitive Energy Supply,~~ and with whom the Company has executed ~~an Individual~~a Coordination Agreement as required herein. ~~In addition, the Charges~~The obligations and charges herein shall apply to anyone providing or receiving service unlawfully or to any unauthorized or fraudulent provision or receipt of Coordination Services in addition to any other remedies available to the Company.

1.4 Rules And Regulations. The Rules and Regulations, filed as part of this Tariff, are a part of every ~~Individual~~ Coordination Agreement entered into by the Company pursuant to this Tariff and govern all Coordination Activities~~, unless specifically modified by a Charge or Rider provision. The obligations imposed on EGSs in the Rules and Regulations shall apply as well to everyone receiving service unlawfully or to any unauthorized or fraudulent receipt of Coordination Services~~.

~~**1.5 Use Of Riders.** The terms governing the supply of Coordination Services under this Tariff or a Charge therein may be modified or amended only by the application of those standard Riders, filed as part of this Tariff.~~

~~**1.6**~~

1.5 Statement By Agents. No Company representative has authority to modify a Tariff rule or provision, or to bind the Company by any promise or representation contrary thereto or inconsistent therewith.

~~**Issued August 12, 1998** **Effective August 27, 1999**~~

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~~PP&L, Inc.~~ ~~Tariff Electric Pa. P.U.C. No. 1s~~

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RULES AND REGULATIONS

~~2. Scope and Purpose of Tariff~~

2. SCOPE AND PURPOSE OF TARIFF

2.1 Scope And Purpose Of Tariff. This Tariff sets forth the basic requirements for interactions and coordination between the Company as the ~~Electric Distribution Company~~EDC and EGSs necessary for ensuring the delivery of Competitive Energy Supply from EGSs to their Customers ~~commencing on January 1, 1999~~.

2.2 Applicability of Terms to Scheduling Coordinators. As used in this Tariff, the term "EGS" shall apply equally to a Scheduling Coordinator for an ~~EGS's~~EGS for the responsibilities and rights properly assigned to that Scheduling Coordinator by the EGS.

2.3 FERC Jurisdictional Matters. The inclusion of FERC-jurisdictional matters within the scope of ~~this~~the Tariff is intended solely for informational purposes and is not intended to accord any jurisdictional authority over such matters to the PaPUC. ~~If~~Furthermore, to the extent that anything stated herein is found by ~~the~~ FERC to conflict with or to be ~~inconsistant~~inconsistent with any provision of the Federal Power Act ~~(~~("FPA~~),~~"), as amended, or any rule, regulation, order or determination of ~~the~~ FERC under ~~the~~ FPA ~~the applicable~~, then such FERC rule, regulation, order or determination of the ~~FPA~~FERC shall control. To the extent required under any provision of the FPA, or any rule, regulation, order or determination of ~~the~~ FERC under the FPA, the Company shall endeavor to secure, from time to time, all ~~appropriate~~necessary orders, approvals, and determinations from ~~the~~ FERC necessary to implement this Tariff.

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~~PP&L, Inc.~~ ~~Tariff Electric Pa. P.U.C. No. 1s~~

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RULES AND REGULATIONS

3. ~~Commencement of~~ COMMENCEMENT OF EDC/EGS ~~Coordination~~COORDINATION

3.1 Registration for Coordination Services. An EGS seeking to obtain Coordination Services hereunder must deliver to the Company a completed registration, consisting of the following:
~~an Individual~~

(a) a fully executed Coordination Agreement~~, as contained in a Rider hereto, fully executed in triplicate~~ by a duly authorized representative of the EGS;

(b) a service agreement for Network Integration Transmission Service under the PJM Tariff, fully executed by a duly authorized representative of the EGS;

(c) a Market Participant Agreement as defined under the PJM Tariff, fully executed by a duly authorized representative of the EGS;

(d) a copy of the EGS's license issued by the PaPUC to provide Competitive Retail Electric Service to the Company's retail Customers;

(e) a fully completed credit history form;

(f) for EGSs that use Consolidated EDC Billing, a copy of the EGS's rate schedule must be provided to the Company. When an EGS requests the implementation of "Standard Rates" on or after registration, or revisions to existing Standard rate schedules, the Company will implement the requested EGS rate schedule(s) within 14 calendar days. Standard Rates include fixed cents per kWh rates, starting from $0.0500 through $0.1199 per kWh in $0.0001 increments, and up to four decimal place precision. A "percent off" of shopping rates would be available from 1% through 50% off the Price to Compare in one-half percent increments. An EGS will be limited to no more than 200 discrete Rate Ready rates per calendar quarter. Additionally, any rate design other than the one specified in Rule 12.1 may delay power flow to a Customer billed under Consolidated EDC Billing;

(g) if an EGS will utilize Sections 6 through 9 of this tariff, written evidence that the EGS is a signatory to the Operating Agreement and Reliability Assurance Agreement of the PJM Interconnection, L.L.C., or ~~their~~its successors~~, if any; and~~;

(h) a completed Supplier Communication Details form (available on the Company's website);

(i) a completed W-9 form;

(j) banking information (Bank Name, Routing Number, and Account Number) provided on EGS letterhead with a signature; and

(k) the EGS's Pennsylvania sales tax identification number~~;~~.

3.2 Incomplete Registrations. In the event the EGS submits an incomplete registration application, the Company shall provide written notice to the EGS of the ~~registration's~~application's deficiencies within ten (10) business days after the date of service of the application, as determined under 52 Pa. Code § 1.56~~, of the registration. An~~,. The Company will not process an incomplete ~~registration is not deemed to be ready for processing by the Company~~ application until ~~it is completed by~~ the EGS ~~and Delivered~~corrects the deficiencies and delivers a completed application to the Company.

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COMMENCEMENT OF EDC/EGS COORDINATION (CONTINUED)

3.3 Credit Check. A registration for Coordination Services shall constitute authorization to the Company to conduct a background credit check on the EGS.

3.4 Processing of Registrations. The Company shall complete the processing of each registration for Coordination Services within ten (10) business days after the date of service of the completed registration, as determined under 52 Pa. Code § 1.56~~, of the completed registration.~~,. The Company shall approve all completed registrations unless grounds for rejecting the registration exist, as defined below~~, exist~~.

3.5 Grounds for Rejecting Registration. The Company may reject any registration for Coordination Services on any of the following grounds:

(a) the EGS has undisputed outstanding debts to the Company arising from its previous receipt of Coordination Services from the Company under this Tariff;

(b) the EGS has failed to comply with ~~credit~~the payment and billing requirements specified in Rule 12 of the Tariff; ~~and~~or

(c) the Company has provided written notice to the EGS that a registration is deficient, and the EGS has failed to submit a completed registration within thirty (30) calendar days ~~after the date of service of the registration, as determined under 52 Pa. Code § 1.56, of written notice of the registration's~~of deficiency notification.

The Company may also petition the PaPUC to reject the registration of an EGS with Bad Credit~~.~~ as to PaPUC jurisdictional transactions. The Company need not provide Coordination Services to the EGS pending the ~~PaPUC's~~PaPUC's review of said Petition unless the EGS has provided security to the Company as provided for in Rule 12.~~4~~5. The EGS must comply with all applicable requirements of the PJM Tariff in order for its registration to be accepted as complete.

3.6 Offer of Conditional Acceptance of Registration. Where grounds for rejection of a registration exist due to an ~~EGS's~~EGS's outstanding and undisputed debts~~ to the Company~~ arising from its previous receipt of Coordination Services from the Company under the Tariff, the Company may offer the affected EGS a conditional acceptance if the EGS pays such debts before it receives Coordination Services. ~~If the EGS~~If the EGS rejects the Company's offer of conditional acceptance under this Rule or if the EGS does not act upon the Company's offer of conditional acceptance within thirty (30) calendar days following the offer, then the EGS's registration for Coordination Services will be deemed rejected.

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rejects the Company's offer of conditional acceptance under this Rule, then its registration for Coordination Services will be deemed rejected.

3.7 Rejection of Registration. Upon rejection of any registration, the Company shall provide the affected EGS with written notice of rejection within the time periods set forth in Section 3.4ten (10) days of date of service of the registration (as determined consistently with the provisions of 52 Pa. Code § 1.56) or the date of the end of the thirty (30) day period for corrections of deficiencies or conditional acceptance, and shall state the basis for its rejection.

3.8 Approval of Registration. Upon its approval of a registration for Coordination Services, or pursuant to an order of the Commission approving a registration, the Company shall execute the Individual Coordination Agreement tendered by the registrant and shall file a copy with the PaPUC, shall provide one copy to the EGS by delivering such within the period set forth in Section 3.4 and shall maintain a copy for its own records.

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COMMENCEMENT OF EDC/EGS COORDINATION (CONTINUED)

3.9 Identification Numbers. Upon its approval of a registration for Coordination Services, the Company will assign to the EGS a supplier identification number to be used in subsequent electronic information exchange between the EGS and the Company. This number shall be consistent with the EGS's Dunn & Bradstreet Business number. In addition, the Company may also assign ~~to the EGS~~ identification numbers to the EGS that may be required by PJM in connection with the submission and/or confirmation of load schedules for serving load in the Company's service territory.

3.10 Commencement of Coordination Services. Coordination Services shall commence within fifteen (15) days after the ~~Company's acceptance~~Company's approval of an ~~EGS's~~EGS's registration for Coordination Services provided that all of the information necessary for the Company to provide Coordination Services has been provided to the Company and any conditions ~~required~~established under Rule 3.6 have been satisfied by the EGS.

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RULES AND REGULATIONS

4. ~~Coordination Obligations~~ COORDINATION OBLIGATIONS

4.1 Provision of Coordination Services. The Company shall provide all Coordination Services, as provided herein, necessary for the delivery of an EGS's ~~energy and/or capacity~~Competitive Energy Supply to serve ~~retail access load~~Customers located within the Company's service territory.

4.2 Timeliness and Due Diligence. EGSs shall exercise due diligence in meeting their obligations and deadlines under this Tariff so as to facilitate Direct Access.

4.3 ~~Duty of Cooperation.~~ Duty of Cooperation. The Company and each EGS will cooperate in order to ensure delivery of Competitive Energy Supply to Customers as provided for by this Tariff, the EDC Tariff, the PJM Tariff, and the Competition Act.

4.4 State Licensing. An EGS must have and maintain in good standing a license from the PaPUC as an authorized EGS. The EGS shall notify the Company within three (3) business days of any amendment, revocation, termination or other change in its License applicable to the Company's service territory.

4.5 Energy, Capacity, and AEPS Procurement. An EGS ~~must make~~is responsible for all necessary arrangements for ~~obtaining Competitive Energy Supply~~supply and delivery of electric energy and capacity in a quantity sufficient to serve its own Customers under the PJM Tariff and to also satisfy AEPS obligations associated with its supply.

4.6 ~~PJM~~ Transmission Services and Obligations. An EGS is responsible for arranging, procuring, taking and paying for those services provided by ~~the~~ PJM ~~OI~~ that are necessary for the delivery of Competitive Energy Supply to its Customers~~. In addition, an EGS must satisfy all obligations which are imposed on LSEs in~~ pursuant to the PJM ~~Control Area~~Tariff and this Tariff. Failure to do so will result in a suspension of the EGS's registration until resumption of such services by the EGS occurs.

4.7 Energy Scheduling. An EGS must make all necessary arrangements for scheduling the delivery of energy ~~through the PJM OI. The Company shall assist in that process as set forth in Rule 7~~with PJM.

4.8 Reliability Requirements. An EGS shall satisfy those reliability requirements issued by the PaPUC, PJM, or any other governing reliability council with authority over the EGS~~, that apply to EGSs~~.

4.9 Determination of Load and Location. The Company and EGS shall coordinate with the PJM OI to determine the magnitude and location of the EGS's actual or projected load, as required by the PJM OI, for the purpose of calculating a Network Integration Transmission Service Reservation, an installed capacity obligation, or other requirements under the PJM Tariff.

4.10 Supply of Data. An EGS and the Company shall supply to each other all data, materials or other information specified in this Tariff, or otherwise reasonably required by the EGS or Company in connection with the provision of Coordination Services, in a thorough and timely manner.

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COORDINATION OBLIGATIONS (CONTINUED)

4.11 Communication Requirements. An EGS must be equipped with the following communications capabilities:

- Internet electronic mail (e-mail), including the capability to receive ASCII file attachments;
- Internet browser capable of access to the ~~PP&L~~PPL Electric web-site and file uploads and downloads;
- Internet EDI peer-to-peer communication with push and pull capability, and

~~VAN and single Internet file transfer protocol;~~ • NAESB standards which is the preferred method of communication (EDI), as determined by the Electronic Data Exchange Working Group (EDEWG) and Pa PUC Docket No. M-00960890.F0015.

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4.12 Record Retention. ~~Record Retention.~~ An EGS and the Company shall comply with all applicable laws and PaPUC rules and regulations for record retention, including but not limited to those Rules of Chapter 56 of the PaPUC's regulations.

4.13 Payment Obligation. The Company's provision of Coordination Services to an EGS is contingent upon the EGS's payment of all charges provided for in this Tariff~~.~~ and the PJM Tariff.

4.14 ~~**Data Exchange.**~~ Credit Requirements

~~(a) The Company shall at a minimum, comply and adhere to the terms and requirements of the Consensus Plan submitted by the Electronic Data Exchange Working Group (Electronic Data Exchange Standards for Electric Deregulation in The Commonwealth of Pennsylvania) reviewed and approved by the Pilot Implementation Committee and the Pa. PUC. (Docket No. M-00960890F.0015). These standards, as they currently are written, shall address the necessary data transfer and exchange to accommodate registration and switching of customers, metering and billing information, and current customer information. The Company shall follow these standards as they currently exist, and as they may change from time-to-time, for all data exchange procedures and requirements.~~

The Company will apply, on a non-discriminatory and consistent basis, reasonable financial standards to assess and examine an EGS's Creditworthiness. These standards will take into consideration the scope of operations of each EGS and the level of risk to the Company. This determination will be aided by appropriate data concerning the EGS, including load data or reasonable estimates thereof, where applicable.

The Company requires an initial credit amount of $250,000 and shall adjust the amount required commensurate with the financial risks placed on the Company by an EGS, including recognition of an EGS's performance. An EGS shall satisfy its Creditworthiness requirement and receive an unsecured credit limit which will be a maximum of 5% of an EGS's Tangible Net Worth by demonstrating that it has, and maintains, investment grade long-term bond ratings from any two of the following four rating agencies:

AGENCY	**SENIOR SECURITIES RATING (BONDS)**
Standard & Poor's	BBB- or higher
Moody's Investors' Services	Baa3 or higher
Fitch IBCA	BBB- or higher
Duff & Phelps Credit Rating Company	BBB- or higher

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COORDINATION OBLIGATIONS (CONTINUED)

The EGS will provide the Company with its or its parent's most recent independently-audited financial statements (if applicable) and its or its parent's most recent Form 10-K and Form 10-Q (if applicable).

The Company shall make reasonable alternative credit arrangements with an EGS that is unable to meet the aforementioned criteria and with those EGSs whose credit requirements exceed their allowed unsecured credit limit. The EGS may choose from any of the following credit arrangements in a format acceptable to the Company: an irrevocable Letter of Credit; a cash deposit established with the Company; including the Company as a beneficiary; or other mutually agreeable security or arrangement. The alternate credit arrangements may be provided by a party other than the EGS, including one or more ultimate Customers. The fact that an irrevocable Letter of Credit or Cash Deposit is provided by a party other than the EGS shall not be a factor in the determination of the reasonableness of any alternative credit arrangement, as long as such party and the related credit arrangements meet the Company's standard credit requirements.

4.15 Data Exchange.

(a) An EGS shall implement NAESB standards which is the preferred method of communication (EDI), as determined by the EDEWG and PaPUC Docket No. M-00960890F.0015. NAESB standards must meet the minimum criteria of, and be endorsed by, the EDEWG. An EGS shall have appropriate software for access to the Company's Internet site for file viewing, uploads and downloads.

(b) The Company shall make available to an EGS, on a daily basis, the following information regarding that EGS's Customers in electronic files available on the ~~PP&L~~PPL Electric supplier website:

~~PP&L~~ (i) PPL Electric Account Number
(ii) Billing Route
(iii) Customer Name
(iv) Service Address
(v) Service City
(vi) Service State Zip
(vii) Mailing Address
(viii) Mailing City
(ix) Mailing State Zip
(x) Contact Name (applicable to industrial and large commercial Customers only)
(xi) Contact Address (applicable to industrial and large commercial Customers only)
(xii) Contact City, State, Zip (applicable to industrial and large commercial Customers only)
(xiii) Unlisted Telephone Number Code
(xiv) Telephone Number
(xv) Rate Class
(xvi) Rate Class Load Profile and Class Strata (if any)
(xvii) Registered Peak Demand
(xviii) Load Factor
(xix) Annual kWh
(xx) Meter Use Code
(xxi) Delivery Date

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COORDINATION OBLIGATIONS (CONTINUED)

(xxii) Load Bus
(xxiii) Whether Customer is on budget billing

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(xxiv) Whether the Customer a special payment agreement.

(c) An EGS must notify its Customers that by signing up for Competitive Energy Supply with the EGS, the Customer is consenting to the disclosure by the Company to the EGS of certain basic information about the Customer, as listed in Rule 4.1415(b). At a minimum, the notice shall inform the Customer that the following information will be disclosed: the Customer's PP&LPPL Electric account number, data about meter readings, rate class and electric usage, the Customer's address(es) and telephone number, and whether or not the Customer is on a budget billing plan, or as otherwise approved by the PUC Bureau of Consumer Services or payment arrangement.

The

(d) On its supplier website, the Company will maintain on its website, copies of the standard file formats it will provide to EGSs containing the data listed in this Rule of this Tariff. The Company will not change the file formats without first providing at least seven (7) days' notice of any such change via Internet electronic mail and posting on its supplier website at least seven (7) days notice of any such change. The Company will make a good faith effort to provide a greater period of notice when warranted.

(e) Nothing in this Rule 4.1415 shall prohibit the Company from making available to EGSs other electronic data, in formats chosen by the Company. The Company will not change the file formats of the electronic data made available under this Rule 4.1415(e) without first providing at least seven (7) days' notice of such change via Internet electronic mail and posting on the supplier website at least seven (7) days notice of such change. The Company will make a good faith effort to provide a greater period of notice when warranted.

4.15 16Code of Conduct. Codes of Conduct. The Codes of Conduct contained in the Company's EDC Tariff are incorporated herein by reference.

4.16 17Standards of Conduct and Disclosure for Licensed EGSs. Standards of Conduct and Disclosure for Licensed EGSs. The Commission's Standards of Conduct and Disclosure for Licensees are incorporated herein by reference.

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4.18 Coordination Service Charges. EGSs shall be required to pay the following as part of Coordination Service Charges to facilitate the transfer of data between the Company and EGSs.

(a) EDI Transaction Fees – Each distinct transfer of data through EDI is considered a transaction. PPL Electric incurs a per transaction fee for every EDI transaction. The Company will directly assign EDI Transaction fees to each EGS for their EDI transactions. PPL Electric will charge its actual costs incurred for EDI transaction fees.

(b) DUNS Testing Fees – Coordination Service Charges will include the costs of testing a new Data Universal Numbering System ("DUNS") that the Company needs to set up for each EGS. There are two types of DUNS fees: (1) "Full" testing, which is to test DUNS activity for a new supplier; and (2) "Abbreviated" testing, which is to test DUNS activity for an existing supplier requesting an additional DUNS number. The DUNS fees will be directly assigned to the EGS for each test performed.

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RULES AND REGULATIONS

5. ~~Direct Access Procedures~~ DIRECT ACCESS PROCEDURES

5.1.~~1~~3 Eligible Customer ~~Enrollment~~List.

(a) The ~~selection of Customers eligible to obtain Competitive Energy Supply shall occur in accordance with the Direct Access Procedures set forth in the Enrollment Procedures Applicable to Electric Distribution Companies and Electric Generation Suppliers During the Phased-In Implementation of Direct Access (Pa PUC Docket No. M-00960890F.0014 and M-00960890F.0015).~~

~~5.1.2 Provision of Customer Lists.~~ ~~Provision of Customer Lists. Concurrent with the Company notifying Customers of their eligibility to select an EGS, the Company shall provide to all EGSs a complete list of eligible enrolled Customer information in electronic format. This list(s) shall include and designate Pilot Customers. This list~~ following information shall be provided ~~electronically and be made available on the same date Customers are notified that they have been enrolled. This list shall include all of the information outlined in Rule 5.1.3 (a), below for Customers that consent to~~ to EGSs about Customers that have not opted out of the release of Customer information~~, and only the information identified in Rule 5.1.3(b), below, for Customers that do not so consent. The Company will continue to enroll Customers and the list of enrolled Customers will be updated weekly until the loads of the enrolled Customers comprise at least 66% of the non-coincident peak load of each residential and commercial rate class or full Direct Access begins.~~:

~~5.1.3 Data Exchange.~~

~~(a) The list of enrolled Customers that the Company provides to all EGSs pursuant to Rule 5.1.2, above, shall contain the following information about Customers that have consented to the release of Customer information:~~

~~PP&L~~ i. PPL Electric Account Number
ii. Billing ~~Route~~Country Code
iii. Customer Name
iv. Service Address
v. Service City
vi. Service State Zip
~~Mailing~~vii. Billing Address
~~Mailing~~ viii. Billing City
~~Mailing~~ix. Billing State Zip
x. Meter Read Cycle
xi. Contact Name (applicable to industrial and large commercial Customers only)
xii. Contact Address (applicable to industrial and large commercial Customers only)
xiii. Contact City, State, Zip (applicable to industrial and large commercial Customers only)

~~i. Unlisted Telephone Number Code~~
~~ii. Telephone Number~~

xiv. Rate Class
xv. Rate Class Load Profile and Class Strata (if any)
xvi. Registered Peak Demand
xvii. Load Factor

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xviii. Annual kWh
xix. Meter Use Code
xx. Delivery Date
xxi. Load ~~Bus~~Profile Group Indicator

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(b) The list of enrolled Customers that the Company provides to all EGSs pursuant to Rule 5.1.2, above, shall contain the following information about Customers that have not consented to the release of Customer information:

Name, address, PPL Account Numberxxii. Default Service Indicator
xxiii. Interval Meter Indicator
xxiv. Capacity and Transmission Obligations (including current and future Capacity and Transmission Peak Load Contributions)
xxv. Net Metering Flag
xxvi. Tax Status Flag

5.2 Interval Meter Data. A licensed EGS is expected to maintain appropriate Customer authorization when requesting historical Interval Meter data. The Interval Meter data will be provided at no cost to an EGS and will be transferred in a standardized format and sent to the EGS via EDI and will include 12 months of data. Alternatively, an EGS may access the data through a secured portion of the Company's supplier website. The EGS will share its records of Customer authorization with the Company upon request and those records shall be subject to audit by the Commission.

5.3

i. *Rate* Class

5.1.4 Manner of Customer Consent. Manner of Customer Consent. An EGS that enrolls a Customer in accordance with Rules 5.1 of this Tariff must ask the Customer whether the Customer consents to the disclosure to all EGSs by the Company of Customer-specific information. The EGS must retain a record indicating whether the Customer consented to such disclosure. If the record is not itself a hard copy document, but rather an electronic or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy.

5.2 Initial EGS Selection for 1998.

This Rule 5.2 delineates the process of Customer selection of an EGS for the first time during the initial enrollment period. The process for a Customer's selection of an EGS for the first time thereafter is governed by Rule 5.3.

5.2.1

(a) An EGS must notify its Customers that by signing up for Competitive Energy Supply with the EGS, the Customer is consenting to the disclosure by the Company to the EGS of certain basic information about the Customer, as listed in Rule 4.14(a). At minimum, the notice shall inform the Customer that the following information will be disclosed: the Customer's PP&L account number, data about meter readings, rate class and electric usage, the Customer's address(es) and telephone number, and whether or not the Customer is on a budget billing plan or payment arrangement or as otherwise approved by the PUC Bureau of Consumer Services.

(b) If an enrolled Customer or person authorized to act on the enrolled Customer's behalf contacts the Company via telephone to select an EGS, the Company will direct the Customer to contact that EGS and will provide the telephone number of the EGS to the Customer, if required.

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~~(c) The EGS will obtain appropriate authorization from the Customer, or from the person authorized to act on the Customer's behalf, indicating the Customer's choice of EGS. The authorization shall include the Customer's acknowledgment that the Customer has received the notice required by Rule 5.2.1(a). It is the EGS's responsibility to maintain records of the Customer's authorization in the event of a dispute, in order to provide documented evidence of authorization to the Company or the Commission.~~

~~(d) The EGS shall provide an electronic file to the Company. The required electronic file shall include, at a minimum, EGS ID, PP&L Account Number, Action (ADD), Billing Option, Transaction Date and Transaction Time. Upon receipt of the electronic file from the EGS, the Company will automatically confirm receipt of the file. Within three (3) business days of receipt of the electronic file, through November 1, 1998 and one business day thereafter, the Company will validate the records contained in the file, and will provide an electronic validation, including the number of records received and the reason for any rejections. Such validation shall include appropriate control totals such as number of records received, and the reason for any rejections (e.g., invalid account number). Such validation also shall include information an EGS can use to identify rejected records. If a Customer selects more than one EGS, the EGS that submitted the EGS selection record with the latest valid EGS contract date to the Company before the end of the EGS selection period will be eligible to become the EGS of record on the Customer's regularly scheduled Meter Read Date in January, 1999.~~

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(e) The Company will send, within ten (10) business days until November 1, 1998 and one business day thereafter, a confirmation letter to all Customers who have made an initial EGS selection. Included in this letter shall be notification of a 10-day waiting period in which the Customer may cancel its selection of an EGS. The confirmation letter shall include the Customer's Name, Address, PP&L Account Number, selected EGS, selected Billing Option (1-bill, 2-bills), Service Effective Date and Initial Billing Date. The waiting period shall begin on the day the letter is mailed to the Customer. If the 10-day waiting period expires, and the Customer has not contacted the Company to dispute the EGS selection, the EGS will become the EGS of record for delivery in January, 1999. If the Customer elects to rescind its EGS selection, the Company will notify the rejected EGS, electronically. In the event the Customer rescinds its EGS selection after the 10-day waiting period, the Customer will be advised that the rescinding period has expired and a switch must be requested via the normal EGS selection process.

5.2.2 If an enrolled Customer contacts the Company by mail to inform the Company that it wishes to obtain Competitive Energy Supply from a particular EGS, the Company will inform the customer that they need to contact the EGS to select the EGS as supplier consistent with the Commissions Standards or Enrollment. The EGS will verify its desire to serve the Customer and follow the process outlined in Rule 5.2.1, before the end of the initial EGS selection period.

5.3 Switching Among EGSs (or between an EGS and the Company as the Provider-of-Last Resort**), and Initial Selection of an EGS Beginning in January, 1999**
As of January 1999, initial). EGS selection switching by Customers shall occur in accordance with the Direct Access Procedures contained in this Tariff.

5.3.1 An EGS must notify its Customers that by signing up for Competitive Energy Supply with the EGS, the Customer is consenting to the disclosure by the Company to the EGS of certain basic information about the Customer, as listed in Rule 4.14(b). At minimum, the notice shall inform the Customer that the following information will be disclosed: the Customer's PP&L account number, data about meter readings, rate class and electric usage, the Customer's address(es) and telephone number, and whether or not the Customer is on a budget billing plan or payment arrangement or as otherwise approved by the PUC Bureau of Consumer Services.

5.3.2

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DIRECT ACCESS PROCEDURES (CONTINUED)

5.3.1

(a) If a Customer contacts a new EGS to request a change of EGS and the new EGS agrees to serve the Customer, the ~~Customer's~~Customer's new EGS shall obtain appropriate authorization from the Customer, or person authorized to act on the ~~Customer's~~Customer's behalf, indicating the ~~Customer's~~Customer's choice of EGS. ~~The authorization shall include the Customer's acknowledgment that the Customer has received the notice required by Rule 5.3.1.~~ It is the ~~EGS's~~EGS's responsibility to maintain records of the ~~Customer's~~Customer's authorization in the event of a dispute~~,~~ in order to provide documented evidence of authorization to the Company or the Commission.

(b) The ~~Customer's~~Customer's new EGS ~~also~~ shall also submit the ~~Customer's~~ Customer's enrollment information using ~~a file format designated by~~ the ~~Company that complies with Commission requirements, if any, electronically.. The required electronic files shall include, at a minimum, EGS ID, PP&L Account Number, Action (ADD), Billing Option, Transaction Date and Transaction Time.~~PA EDI 814 transaction. Upon receipt of the ~~electronic file~~814 enrollment transaction from the EGS, the Company will automatically confirm receipt of the file. ~~Within one (1) business days of receipt of the electronic file, the Company will respond electronically and validate records contained in the file, including the number of records received and the reason for any rejections. Such validation shall include appropriate control totals such as number of records received, and the reason for any rejections (e.g., invalid account number). Such validation shall also include information an EGS can use to identify rejected records.~~

~~(a)~~ (c) The Company will send the Customer a confirmation letter ~~within one~~ before the end of the next business day ~~notifying the Customer of the right to rescind within ten (10) days. If the Customer does not contact the Company~~

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within ten (10) days of the date on the confirmation letter, then the Company will process theto confirm the Customer's EGS selection. The EGS selection will be effective as of the next scheduled Meter Read Date and the EGS will become the EGS of record for delivery provided that: (1) the Company has received at least sixteen (16) days prior notice from the EGS and all Customer information provided to the Company is accurate and complete; (2) the 10-day waiting period has expired; andwithin three (3) the Customer has not contacted the Company to dispute the EGS business days after processing the selection. In such circumstances, the Company will make available to the new EGS an electronic file, containing information for the newThe confirmation letter shall include notice to residential and small commercial Customers of record for that particular EGS, in accordance with Rule 4.14(b).

If, during the 10-day waiting period, the Customer elects to rescind its new EGS selection, the Company will notify the rejected EGS of the rescission electronically. In the event the Customer rescinds their EGS selection after the 10-day waiting period, the Customer willthat the Customer's service may be advised that the rescinding period has expired and a switch must be requested via the normal EGS selection processterminated for failure to pay for generation service provided by an EGS and billed by the EDC.

(d) Once the preceding process is complete, the Company will notify the Customer'sCustomer's prior EGS, of the discontinuance of service to the Customer from that prior EGS.

5.3.3 2 If a Customer contacts the Company to request a change of its EGS to another EGS, the Company will informshall notify the Customer that the newly selected EGS must be contacted to process a supplier switch consistent withdirectly by the Commissions Standards of enrollment and switching.Customer in order to initiate the change.

5.3.43 If an EGS wishes to obtain from the Company confidential Customer-specific information about a Customer with whom it is discussing the possibility of providing Competitive Energy Supply but who has restricted access to the information, the Company will only provide such information if the EGS provides to the Company a copy of after receiving written documentation indicating, electronic or telephonic customer authorization from the requesting supplier or attestation from the supplier that the it has such authorization. The EGS will share its records of Customer has authorized the release of Customer informationauthorization with the Company upon request and those records shall be subject to audit by the EGS or if the Customer has agreed to release the information during the enrollment processCommission.

5.3.5 4 If a Customer contacts the Company to request a change of EGS to the Company's tariffed Energy and Capacity Charges forCompany's Default PLR Service, the Company will process the request as follows. The Company willand send the Customer a confirmation letter notifyingbefore the Customerend of the right to rescind. Ifnext business day confirming the Customer does not contact the Company Customer's return to Default Service. The selection will be effective within ten (10)three (3) business days ofafter processing the request. Once the date on the confirmation letter, thenpreceding process is complete, the Company will complete the request. The request will be effective as of the next scheduled Meter Read Date and the Company as the Provider-of-Last Resort will become the supplier of record for delivery provided that: (1) the Company has received at least sixteen (16) days prior notice from the Customer; and (2) the 10-day waiting period has expired; and (3) the Customer has not contacted the Company to rescind or dispute the switch to Default PLR Service. The Company will notify the
Customer's Customer's prior EGS of the discontinuance of service to the Customer from that prior EGS.
Nothing contained herein will result in discontinuance of service to the customer in the event of a default by an EGS.
5.3.6

(a) If a Customer contacts the Company to discontinue electric service at the Customer'sCustomer's then current location, and initiates a request for service at a new location in the Company'sCompany's service territory, the Company will notify the current EGS, of the Customer's discontinuance of service for the account at the Customer's old location. The Company will also send an electronic transaction to the Customer's selected EGS for its new location, which may

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~~or may not be the current EGS. If the selected EGS is not the same EGS that served the Customer at the old location, the Company will inform the customer that the EGS must be contacted to establish service consistent with the Commissions Standards for switching.~~adhere to the processes set forth in the Company's Plan for Seamless Moves and Instant Connects approved at Docket No. M-2014-2401103.

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DIRECT ACCESS PROCEDURES (CONTINUED)

(b) If a Customer contacts the Company to discontinue electric service ~~and indicates that the Customer will be relocating outside of the Company's service territory,~~ the Company will notify the current EGS~~, via electronic file,~~ via an EDI drop transaction of the ~~Customer's~~Customer's discontinuance of service for the ~~account at the Customer's~~ location. ~~If~~

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available, the Company will provide the EGS that served the Customer at the old location with the Customer's new mailing address or forwarding address.

5.3.7 5 If the Company elects to change the account number for a Customer receiving generation service from an EGS, the Company will notify the EGS of the change in account number at the same Customer location, via electronic fileEDI transaction.
5.4

5.4 Provisions relating to an EGS's Customers.

5.4.1 Arrangements with EGS Customers. Arrangements with EGS Customers. EGSs shall be solely responsible for having appropriate contractual or other arrangements with their Customers necessary to implement Direct Access consistent with all applicable laws, PaPUC requirements, the PJM Tariff and this Tariff. The Company shall not be responsible for monitoring, reviewing or enforcing such contracts or arrangements.
5.4.2 Transfer of Cost Obligations Between EGSs and Customers.
5.4.2 Transfer of Cost Obligations Between EGSs and Customers. Nothing in this Tariff is intended to prevent an EGS and a Customer from agreeing to reallocate between them any charges that this Tariff imposes on the EGS, provided that any such agreement shall not change in any way the EGS's obligation to pay such charges to the Company, and that any such agreement shall not confer upon the Company any right to seek recourse directly from the EGS's Customer for any charges owed to the Company by the EGS.

5.4.3 Customer Obligations. Customer Obligations. Customers of an EGS remain bound by the rules and requirements of the applicable EDC RatePPL Electric Tariff under which they receive retail service from the Company withrespect to service received from the Company under the applicable EDC Rate Tariff.

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RULES AND REGULATIONS

6. ~~Load Forecasting~~ LOAD FORECASTING

6.1 Customer Load Forecasting. The Company, in conjunction with an EGS, shall perform a Customer load forecasting process for each EGS's load requirements which shall approximate EGS's anticipated aggregate hourly Customer load. The aggregate hourly load forecast shall define the hourly energy requirements for an EGS. Energy will be delivered to the Company's electric distribution system using the PJM power scheduling policies and procedures.

6.2 Forecasting Methodology.

6.2.1 Monthly Metered Customer Forecasts. For each EGS, the Company will provide hourly load profiles by rate class for Customers with monthly metering equipment, which will establish the hourly supply obligations of the EGS for serving such Customers. The Company has developed and will maintain, based on load survey data, load forecast categories corresponding to the Company's current rate class load profile identified in the EDC Tariff. The load curves of these rate classes will be the basis for the forecasts prepared by the EGS for the aggregate of monthly metered Customers' load in each rate class load profile.

6.2.2 Hourly Metered Customer Forecasts. An EGS shall provide hourly load forecasts for their Customers with Hourly or Sub-Hourly Metering Equipment.

6.2.3 Typical Load Curve Data. On or before the day of energy scheduling, the Company will make available to EGSs the typical load and all algorithms and data necessary to calculate the hourly forecast for monthly metered Customers. This information will be available on an ongoing basis for an EGS to download from the ~~web-site~~supplier website and will permit an EGS to develop forecasts for any future period using the same methodology as the Company will use.

6.2.3.1 Updates to Typical Load Profile Data. The Company shall review annually its methodology, algorithms and load forecasting results and shall perform additional load studies to update the load curve data as required.

6.2.4 Right to Aggregate. EGSs may aggregate their Customers' loads. Such right to aggregate shall not mean that if a Customer of an EGS has multiple PPL Electric accounts, the Customer's PPL Electric charges may be billed conjunctively. Such right also shall not mean that the PPL Electric charges of an EGS's aggregated Customers may be billed conjunctively.

6.3 Customer Loads.

6.3.1 Determination of Customers for Pro-rata Share of Load. The Company will consider the Rate Schedules of LP-4~~, LP-5, LP-6, IS-P, LPEP,~~ and ~~IS-T~~LP-5 as large Commercial and Industrial Customers and, if over-subscribed, will receive a 'pro-rata' share of the available rate schedule class load for competitive supply during phase-in. All other customers will be able to have all of their load served by competitive supply if they are so chosen under the provisions of enrollment in their rate class. These customers shall be enrolled on a first come-first served basis pursuant to the Commission's procedures for customer enrollment.

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LOAD FORECASTING (CONTINUED)

6.3.2 Process Description for Forecasting. Except as provided in Rule 6.2.5 and 6.2.6, a customer at a single metered location purchasing Competitive Energy Supply from an EGS may not simultaneously purchase energy or capacity from the Company.

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~~**6.3.2.1 Partial Purchase from Company during Phase-In.** The Company shall allow partial competitive supply for large commercial and industrial customers for the duration of the phase-in (January 1, 1999 through January 1, 2000). The partial load from a competitive supplier will be first through the meter on a percent share for any given hour. The percent share shall be at a minimum of 61 percent (in the event of full participation in a rate class with full participation of pilot participating customers continuing their 5 percent of class load into phase-in). The pro-rata percent figure for industrial and large commercial rate classes will be released beginning on August 28, 1998 or as modified by Commission directive. All requirements and responsibilities based upon load and capacity share whether by the Company, PJM or the FERC will be applicable to the amount of the partial load being served by the EGS. Multiple suppliers are prohibited under partial load conditions.~~
~~**6.3.3**~~

Purchase of Energy and Capacity from More Than One EGS. Customers may choose to be supplied with energy and/or capacity from more than one EGS. Customers or their EGSs will be responsible to the Company for any additional costs the Company incurs that result from a Customer purchasing energy and/or capacity from more than one EGS. Where one or more of the EGSs serving the customer fails to fulfill its obligation to supply energy or capacity, the customer may receive service from the Company. However, in order for the customer to continue to receive service from the customer's other EGS(s), the customer must arrange for a replacement for the non-supplying EGSs by the end of the second full monthly billing cycle after the customer receives notice of the EGS's failure to supply. If, by that time, the customer has not replaced the non-supplying EGS(s), the customer must either discontinue receiving service from the Company or receive service from the Company for its entire load.

~~**6.3.3.1 Nature of Split Load Service.** Customers may choose to be supplied with energy and/or capacity from more than one EGS starting with the first full billing cycle in the Year 2000, following the completion of the phase-in and when Rule 6.2.5.2 Partial Load Service therefore becomes unavailable.~~ If a customer receives electric supply from more than one EGS, the Company is not obligated to supply consolidated EDC billing.

6.4 Daily Forecasting Process.

6.4.1 Business Days and Scheduling Window. The daily forecasting process shall be performed on each business day. A business day is a weekday excepting Company holidays. The daily forecasting process shall be performed on each business day for a scheduling window consisting of all following days through the next business day.
~~For example, the~~
The daily forecasting process shall be performed Monday through Thursday (except holidays) for a scheduling window that covers the following day (midnight to midnight). If the following day is a holiday, then the scheduling window shall include the holiday and be extended to include the first business day following the holiday. Similarly, the daily forecasting process shall be performed on Friday for a scheduling window consisting of the following Saturday, Sunday, and Monday. If the Monday is a holiday, then the scheduling window shall include the holiday and extend through the first business day following the holiday.

In addition to the forecasts required of EGSs hereunder, the EGS may provide advance-hourly forecasts for each of its Customers with Hourly or Sub-Hourly Metering Equipment. Forecasts are not final until the business day before those forecasts are to apply.

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6.4.2 Process Description for Forecasting. The following process shall be followed on each business day:

Step 1:

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Each EGS will calculate the load forecast for each monthly metered rate class load profile by multiplying the load profile for the appropriate day type by the number of an EGS's Customers (including Customers of any Coordinated Suppliers that have a designated EGS as their Scheduling Coordinator) in that rate class load profile. These values will have been adjusted upward by an amount necessary to cover line losses based on current line loss percentages for the Customer Class to which each Customer belongs.

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LOAD FORECASTING (CONTINUED)

Step 2a:

By 10:00 a.m. Eastern Prevailing Time of the business day, an EGS shall enter the load forecast for each of an EGS's hourly metered Customers and for each hourly metered Customer of any Coordinated Suppliers that have a designated EGS as their Scheduling Coordinator and the aggregated forecast for monthly metered customers. Forecasts for hourly metered Customers should include estimated losses based on current loss factors for each rate class. If an EGS fails to enter a load forecast for any of its required hourly metered Customers by 10:00 a.m. Eastern Prevailing Time the business day before the load forecast is to apply, the Company will use its forecast values calculated for the hourly load of the EGS previously entered for an Appropriate Similar Day. Such default values shall be binding on an EGS that fails to enter load forecasts as required as if it had entered the values itself.

Step 2b:

The Company and the EGS shall seek to reach an agreement as to the load forecasts submitted by an EGS under Step 2a, provided that nothing in this Step 2b shall limit the Company's right to reject a forecast and submit a Company forecast pursuant to Step 3.

Step 3:

The Company will accept or reject an EGS load forecast by 11:00 a.m. Eastern Prevailing Time. If the Company's Alternative Supplier Coordination (ASC) personnel determine that a forecast is going to be rejected and conditions permit, then ~~a~~an ASC staff member will attempt to contact an EGS to explain the reason for rejection and resolve forecast problems. If the reason for rejecting an EGS load forecast values or changes cannot be resolved by 12:00 noon Eastern Prevailing Time, the scheduling process will continue using the Company forecast values.

6.5 Real-Time Load Following. To the extent an EGS has installed and pays for the necessary metering and telecommunications equipment for actual load following, an EGS may follow such Customers' load. To the extent that an EGS's total supply is for such Customers, an EGS shall be obligated to follow such Customers' loads on a real-time basis.

For real-time load following, including interruptible Customers claimed with PJM as Active Load Management, an EGS will have special obligations with respect to both the Company and PJM that must be dealt with on a Customer-by-Customer basis to ensure operational integrity. An EGS and the Company shall work cooperatively to address the technical and operational issues posed by real-time load following as the need arises. The loads of Customers using real-time load following will not be incorporated into an EGS's hourly load forecasts except as required for PJM operation and transmission purposes.

To the extent an EGS's commencement of real-time load following requires modifications of the Company's computer, telemetering, telecommunication, and other systems to enable such activity, the EGS making such request shall be responsible for paying the

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Company's incremental costs associated with such modifications. The Company shall bill the EGS for any such costs in accordance with Rule 13 of this Tariff.

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LOAD FORECASTING (CONTINUED)

6.6 Adequacy of Forecast. An EGS may provide, at its own discretion, its own forecast for the aggregate requirements of its monthly metered Customers, independent of the Company's forecast. The EGS and the Company shall concur on the compatibility of the forecasting methodology to be used by the EGS. The Company may review, for operational reasons, an EGS's forecast. By executing an Individual Coordination Agreement, an EGS agrees that the Company's load forecast for monthly metered Customers will be used for scheduling absent a specific load forecast by the EGS and will be adequate for this purpose. An EGS's remedies for any claimed deficiency in the Company's forecast for monthly metered Customers shall be limited to either:

(1) arranging, at its own expense, for the installation pursuant to PaPUC rules and procedures of Hourly or Sub-Hourly Metering Equipment at Customer's premises in order to permit the Customer's load to be forecasted, billed and reconciled as an hourly Customer; or
(2) entering, at its own expense, into a joint load study with the Company to develop new load curves.

6.7 Provision of Load Profile Data. The Company agrees that it will make Company personnel available to EGSs to explain and discuss the Company's load forecasting procedure, and the ~~applicablity~~applicability of its methodology. In addition, the Company will provide EGSs, upon request, the data points used in the Company's load research system to develop the company's Load forecasts, provided, however, that nothing in this tariff will obligate the Company to disclose the customer specific metering data used to develop these data points.

6.8 Line Losses. For purposes of forecasting, scheduling, and reconciliation in sections 6-8 of this Supplier Coordination Tariff, the combined transmission and distribution line losses for the Secondary voltage level (Rate Schedules RS, ~~RTS, RTD,~~ GS-1, GS-3, ~~GH,~~ BL~~, IS-1~~, and those applicable to street and area lighting), the Primary voltage level (Rate Schedules LP-4 ~~and IST~~), and the Transmission voltage level (Rate Schedules LP-5~~, LP-6, IST, LPEP, and Interruptible Service by Agreement Rider,~~ and Standby Service) shall be calculated by multiplying hourly kWh sales delivered to customer(s) served at these voltage levels by the applicable line loss factor. The applicable line loss factors are:

- Secondary voltage level - 1.08047231
- Primary voltage level - 1.05364821
- Transmission voltage level - 1.02682410

The Company reserves the right to file to revise these factors from time to time to reflect changes in system line losses. The Company will revise these line loss factors if the PJM imposes or changes any separate charges on its transmission customers for the level of line losses that is included in these factors. Any such revision will be filed with the FERC and the Commission, provided to EGSs via Internet electronic mail and posting on ~~PPL's~~the Company's supplier website, and become effective thirty (30) days after filing unless otherwise ordered by the Commission or the FERC. PPL Electric will file any such revision and propose that it becomes effective concurrently with any change in or

imposition of separate PJM line loss charges. The Company will make a good faith effort to advise EGSs of any change in these loss factors more than thirty (30) days in advance of a change when warranted.

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7. ~~Load Scheduling~~ LOAD SCHEDULING

7.1 Net Load Schedules. The net load schedule for an EGS shall be equal to the aggregate forecast value for all of the monthly metered and hourly metered Customers of that EGS and any Coordinated Suppliers that have designated the EGS as their Scheduling Coordinator.

7.2 Rounding to Whole Megawatts. For as long as the PJM OI or its successor requires the scheduling and delivery of power only in whole MW, the Company will round the aggregate forecast value for each hour to a whole MW value for load scheduling purposes according to the following rules:

- If the aggregate forecast value for an hour is less than 1.0 MW, the value will be rounded to 1.0 MW.
- If the aggregate forecast value for an hour is greater than 1.0 MW, the value will be rounded downward to the nearest whole MW if the decimal portion is less than 0.5.
- If the aggregate forecast value for an hour is greater than 1.0 MW, the value will be rounded upward to the nearest whole MW if the decimal portion is greater than or equal to 0.5.

7.3 Daily Load Scheduling Process.

7.3.1 Uploading Schedules. The Company will upload the load schedule for the scheduling window to PJM by 12:00 noon Eastern Prevailing Time on each business day using the PJM eScheduler System according to PJM requirements. The schedule uploaded by the Company shall be binding on that EGS.

7.3.2 Load Schedule Changes. An EGS may initiate changes to the load schedule using the PJM eScheduler System. It is the responsibility of an EGS to make any necessary changes to the PJM eScheduler System and submit a revised load forecast to the Company. The EGS will notify the Company by contacting a member of the Alternative Supplier Coordination Section by telephone and indicate that changes have been made and a general description of the operational reasons for the changes. The Company will make reasonable efforts to review and, if the reason for the changes ~~are~~is determined by the Company to be operationally valid, confirm the load schedule changes using the PJM eScheduler System~~, prior to~~ before the PJM designated deadline. In the absence of confirmation by the Company, the prior load schedule value will remain in effect. In light of deadlines imposed by the PJM OI for the submission of load schedule changes, an EGS should initiate any necessary changes and notify the Company well before the cut off time to increase the likelihood that the changes will be accepted.

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8. ~~Reconciliation Service~~ RECONCILIATION SERVICE

8.1 General Description. Reconciliation service accounts for mismatches between an EGS's load schedule (with PJM approved load schedule changes) for serving its Customers and the energy that was actually used by those Customers. This service differs from Energy Imbalance Service - a related service performed exclusively by the PJM OI under the PJM Tariff - because the latter accounts for differences between an EGS's scheduled energy obligation and the quantity of energy actually delivered by the EGS. ~~Because at the absence of~~Without universal real-time metering, the calculation of reconciliation quantities typically must occur after the monthly reading of Customers' meters.

8.2 Billing. The Company and the EGS will rely on PJM to perform calculations to determine the monetary value of reconciliation quantities and to bill and/or credit EGSs and the Company for oversupplies and undersupplies at an hourly price through the PJM grid accounting system. ~~Effective April 1, 1998, with the implementation of Locational Marginal Pricing within PJM, the~~The oversupplies and undersupplies will be calculated at the LMP as warranted.

8.3 The Company's Role. The Company will assist PJM in accounting for reconciliation quantities by (1) collecting all Customer usage data; (2) determining hourly reconciliation quantities for each EGS or Scheduling Coordinator; (3) calculating monthly reconciliation quantities for each EGS or Scheduling Coordinator; and (4) submitting the reconciliation quantities to the PJM OI. The Company also shall provide all algorithms and data necessary for an EGS to independently determine the reconciliation calculations.

8.4 Meter Data Collection. Meter data supplied to or collected by the Company shall be utilized to calculate the quantity of energy actually consumed by an EGS's Customers for a particular reconciliation period. The meter data shall be available for use following the time of a Customer's monthly meter reading. Thus, in order to measure the energy consumed by all Customers on a particular day, at least one month is required for data collection. In general, on each day that new metered-usage data is posted, one or more days in the previous month will become "fully metered."

8.4.1 Monthly Metered Customers. Data from monthly metered Customers is collected in subsets corresponding to customer billing cycles (billing routes), which close on different days of the month. To reconcile energy mismatches on an hourly basis, the Company shall convert such meter data for Customers to the equivalent hourly usage. Rate class load profiles adjusted for system load values will be applied to metered usage to derive an estimate for the hour-by-hour usage.

8.4.2 Hourly Metered Customers. Data from hourly metered Customers will also be collected by or provided to the Company monthly on a billing route basis.

~~8.5~~

8.5 Daily Reconciliation. Each business day that new fully metered days are available, the Company will determine hourly reconciliation quantities for that portion of the previous month's usage corresponding to new fully metered days. This information will be made available to the EGS via the website and enable EGSs and the Company to track the day-by-day buildup toward the monthly reconciliation billing that the Company and the EGS will rely on PJM to perform.

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RECONCILIATION SERVICE (CONTINUED)

8.5 Daily Reconciliation. Each business day that new fully metered days are available, the Company will determine hourly reconciliation quantities for that portion of the previous month's usage corresponding to new fully metered days. This information will be made available to the EGS via the website and enable EGSs and the Company to track the day-by-day buildup toward the monthly reconciliation billing that the Company and the EGS will rely on PJM to perform.

The following calculations will be used to determine the reconciliation quantities:

Step 1:
Monthly-metered Customers' actual usage (the billing usage reported by or to the Company) will be
spread over each hour in the usage period based on each Customer's weather-adjusted hourly usage

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curve using actual hourly weather data for the usage period. The monthly-metered Customer's weather-adjusted usage by hour will be multiplied by the loss factor determined by Customer rate class to determine the Customer's gross usage by hour.

Each hourly-metered Customer's hourly usage will be multiplied by a loss factor determined by Customer rate class to determine the Customer's gross usage by hour.

Step 2:
The gross hourly usage quantity for each Customer will be aggregated by the Company to arrive at a total gross Customer usage quantity by hour for each EGS for use in Step 3 of this Rule 8.5. For Scheduling Coordinators, this aggregation will account for usage of Coordinated Suppliers' Customers.

Step 3:
The hourly reconciliation quantity for each hour will be calculated by subtracting an EGS's hourly total gross Customer usage amount from the hourly load schedule submitted to PJM for that EGS, including the effect of any confirmed changes to the load schedule entered before the PJM accounting deadline.

8.6 Monthly Reconciliation. By the third business day after a calendar month becomes fully metered, the Company will compute and make available the complete hourly reconciliation quantities for the entire month to the Company Website.

By the third business day after a calendar month becomes fully metered, the Company will also transfer the monthly reconciliation quantity to PJM. The Company and the EGS will rely on PJM to calculate the EGS reconciliation dollar amounts for each hour. The Company and the EGS will rely on PJM to include EGS reconciliation dollar amounts in the monthly PJM bills to each EGS or Scheduling Coordinator.

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RULES AND REGULATIONS

~~9. Utilization of Scheduling Coordinators~~

9. UTILIZATION OF SCHEDULING COORDINATORS

9.1 Participation Through a Scheduling Coordinator. If an EGS chooses not to interact directly with PJM for scheduling purposes or cannot schedule directly with PJM because its schedules do not meet the "whole megawatt" requirements set by PJM for scheduling, an EGS may become a Coordinated Supplier by entering into a business arrangement with another EGS or other person that will act as a Scheduling Coordinator. A Coordinated Supplier may enter into this business arrangement with a Scheduling Coordinator(s) for an individual service such as load scheduling, or for a variety of services encompassing installed capacity, import capability, load scheduling, and reconciliation rights and responsibilities. To the extent it is responsible for the following activities, the Scheduling Coordinator's transmission service obligation, installed capacity obligation, import capability, load scheduling and reconciliation rights and responsibilities shall include its own Customers and the Customers of its Coordinated Suppliers. All actions of the Scheduling Coordinator that relate to one of its Coordinated Suppliers are binding on, and attributable to, said Coordinated Supplier.

9.2 Designation of a Scheduling Coordinator. To designate a Scheduling Coordinator, an EGS must provide the Company with a completed Scheduling Coordinator Designation Form, included as a Rider hereto, fully executed by both the EGS and the Scheduling Coordinator. The Scheduling Coordinator Designation Form is not intended to supplement or replace any agency contract between an EGS and a Scheduling Coordinator.

9.3 Change in or Termination of Scheduling Coordinator. To change a Scheduling Coordinator, or cease using a Scheduling Coordinator, an EGS shall notify the Company in writing and said notice shall specify the effective month of the change or termination. The effective day of the change or termination shall be the first day of the month indicated in the notification letter unless notification is received by the Company less than ten business days before the first day of that month, in which case the effective day of the change shall be the first day of the subsequent month.

In the event an EGS ceases using a Scheduling Coordinator, an EGS shall immediately resume the direct performance of all EGS obligations under this Tariff.

9.4 Load Scheduling through a Scheduling Coordinator. Coordinated Suppliers cannot submit individual load schedules to the PJM OI, nor can Coordinated Suppliers propose scheduling changes on an individual basis. Rather, the Scheduling Coordinator is responsible for submitting all schedules and changes thereto on behalf of itself as well as its Coordinated Suppliers.

9.5 Primary Obligations of ~~A~~a Coordinated Supplier. Notwithstanding their designations of Scheduling Coordinators, each and every EGS remains primarily responsible for fully satisfying the requirements of this Tariff.

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10. ~~**Metering Data**~~ METERING DATA

10.1 ~~-~~ Generally. All metering activities will be in accordance with the Competitive Metering Specifications attached as a rider to this tariff.

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RULES AND REGULATIONS

~~**11. Confidentiality of Information**~~

11. CONFIDENTIALITY OF INFORMATION

11.1 Generally. All Company information available to an EGS in connection with the provision of coordination services, including, but not limited to, rate class load profile data, and information regarding the Company, and its computer and communications systems, shall not be disclosed to third parties without appropriate authorization and/or consent.

11.2 Customer Information. The EGS shall keep all Customer-specific information supplied by the Company confidential unless the EGS has the Customer's authorization to do otherwise.

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RULES AND REGULATIONS

~~**12. Payment and Billing**~~

12. PAYMENT AND BILLING

12.1 Customer Billing by the Company or EGS. All customer billing by either the Company or EGS shall be done in accordance with the Competitive Billing Specifications attached as a Rider to this tariff.

12.2 EGS Payment of Obligations to the Company. An EGS shall pay all Coordination Services Charges or any other Charge it incurs hereunder in accordance with the following provisions:

12.2.1 Billing Procedure. Each month for EGSs not participating in POR, the Company shall submit an invoice to the EGS for all Coordination Services Charges provided under this Tariff. The invoice may be transmitted to the EGS by any reasonable method requested by the EGS. An EGS shall make payment for Coordination Service Charges incurred on or before the due date shown on the bill. The due date shall be determined by the Company and shall not be less than fifteen (15) days from the date of transmittal of the bill.

12.2.2 Billing Corrections and Estimated Billings. Notwithstanding anything stated herein bills shall be subject to adjustment for any errors in arithmetic, computation, meter readings, estimating or other errors for a period for six (6) months from the date of such original monthly billing.

12.2.3 Manner of Payment. The EGS may make payments of funds payable to the Company by wire transfer to a bank designated by the Company. The Company may require that an EGS that is not creditworthy tender payment by means of a certified, cashier's, teller's, or bank check, or by wire transfer, or other immediately available funds. If disputes arise regarding an EGS bill, the EGS must pay the undisputed portion of disputed bills under investigation.

12.2.4 Late Fee for Unpaid Balances. If payment is made to the Company after the due date shown on the bill, a late fee will be added to the unpaid balance until the entire bill is paid. This late fee will be 2% per month on the unpaid balance.

12.2.5 EGS Default. In the event the EGS fails, for any reason other than a billing dispute as described below, to make payment to the Company on or before the due date as described above, and such failure of payment is not corrected within thirty (30) calendar days after the Company notifies the EGS to cure such failure, a Default by the EGS shall be deemed to exist. In the event of a billing dispute between the Company and the EGS, the Company will continue to provide service pursuant to the Individual Coordination Agreement and the Tariff as long as the EGS continues to make all payments not in dispute. A billing dispute shall be dealt with promptly in accordance with the dispute resolution procedures set forth below in Rule 18.

12.3 Billing for Supplier Obligations to Other Parties. The Company will assume no responsibility for billing between an EGS and PJM, an EGS and any energy source, or a Scheduling Coordinator and any Coordinated Suppliers.

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PAYMENT AND BILLING (CONTINUED)

12.4 Guarantee of Payments. Before the Company will render service or continue to render service, the Company may require an applicant for Coordination Service or an EGS currently receiving such service that has Bad Credit to provide a cash deposit, letter of credit, surety bond, or other guarantee, satisfactory to the Company. The Company will hold the deposit as security for the payment of final bills and compliance with the Company's Rules and Regulations. In addition, the Company may require an EGS to post a deposit at any time if the Company determines that the EGS is no longer creditworthy or has Bad Credit. An EGS shall have the right to submit to the Commission for resolution any reasonable dispute regarding such deposit, letter of credit, surety bond or other guarantee sought by the Company if the EGS believes such a requirement is inappropriately based or assessed.

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12.5~~.~~ Amount of Deposits. The deposit shall be equal to the value of Coordination Services Charges the Company projects the EGS will incur during the next two billing periods based on that EGS's forecasted load obligation.

12.6~~.~~ Return of Deposits. Deposits secured from an EGS shall either be applied with interest to the EGS's account or returned to the EGS with interest when the EGS becomes creditworthy. In cases of discontinuance or termination of service, deposits will be returned with accrued interest upon payment of all service charges and guarantees or with deduction of unpaid accounts.

12.7~~.~~ Interest on Deposits. The Company will allow simple interest on cash deposits calculated at the lower of the Interest Index or six (6) percent. Deposits shall cease to bear interest upon discontinuance of service (or, if earlier, when the Company closes the account).

12.8~~.~~ Credit Information. In addition to information required otherwise hereunder, an EGS shall be required to provide to the Company such credit information as the Company requires. The Company will report to a national credit bureau the EGS's credit history with the Company.

12.9~~.~~ Purchase Of EGS Receivables (POR) Program. PPL Electric will purchase the accounts receivable, without recourse, associated with EGS sales of retail electricity supply, comprised of generation and transmission services, to consolidated EDC billing customers within PPL Electric's service territory served under the following Rate Schedules: RS, ~~RTS(R), RTD(R),~~ GS-1, GS-3, ~~GH-1(R), GH-2(R), IS-1(R),~~ BL, SA, SM(R), SHS, SLE, SE, TS(R) and SI-1(R), and standby service for the foregoing rate schedules. Under the POR ~~program~~Program, PPL Electric will reimburse EGSs for their customer billings regardless of whether PPL Electric receives payment from the customer, subject to the limitations set forth below~~.~~; provided, however, that for an EGS participating in the POR Program, the Company will offset its payments to the EGS by the EGS's Coordinated Service Charge. PPL Electric will seek to recover the EGS receivables from EGS customers consistent with PPL Electric's existing collection procedures for recovery of billings to ~~POLR~~default service customers~~,~~ and will incur any uncollectible accounts expense related to billings for EGSs. PPL Electric will purchase only those receivables that are associated with basic electric supply services and not receivables associated with charges for other products or services. Participating EGSs will be required to certify that purchased receivables are associated with only basic electric supply service.

~~The POR program set forth herein will become effective on January 1, 2011, and will remain in effect through May 31, 2013, and will terminate on May 31, 2013. PPL Electric may propose to continue the POR program under such terms and conditions as it deems appropriate pursuant to the provisions of the settlement agreement approved by the Commission in its Order entered on June 30, 2009 at Docket No. P-2008-2060309.~~

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PAYMENT AND BILLING (CONTINUED)

12.9.1 Eligibility Requirements. PPL Electric will perform consolidated billing for EGSs that voluntarily choose this option. An EGS that chooses the Company's consolidated EDC billing option for all or a portion of its residential accounts will be required to sell its accounts receivables to PPL Electric for those residential customers for whom PPL Electric issues a consolidated bill. An EGS will be permitted to choose the consolidated billing option for less than all of its customers in the residential class. Pursuant to the Commission Order entered December 21, 2010 at Docket No. R-2010-2161694, an EGS may issue its own bills [dual billing] for any residential customers upon one of the two following conditions: (1) PPL Electric's billing system cannot accommodate consolidated billing for the EGS; or (2) the EGS residential customer purchases products from the EGS that are bundled with non-basic services. An EGS that issues its own bills to residential customers will not be eligible to participate in the POR Program for those residential customers that receive dual billing.

An EGS will be permitted to choose the consolidated billing option for less than all of its customers in the small C&I class. An EGS that chooses the Company's consolidated EDC billing option for all or a portion of its small C&I accounts will be required to sell its accounts receivables to PPL Electric for those small C&I customers for whom PPL Electric issues a consolidated bill. An EGS may continue to issue its own

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bills [dual billing] for basic supply service, for all or a portion of its small C&I customers, but will not be eligible to participate in the POR Program for those small C&I customers that receive dual billing.

EGSs may choose to participate in the POR programProgram with consolidated EDC billing at any time during the term of the POR program, as long as the EGS does not remove customer accounts from consolidated EDC billing and the POR program prior to December 31, 2010Program. A customer whose service is terminated or who voluntarily switches from the EGS' service to another generation provider is not considered to have been removed by the EGS from consolidated EDC billing and the POR programProgram. In addition, this section is not intended to interfere with an EGS'EGS's ability to offer customers product terms that are shorter in duration than the POR program.Program.

EGSs participating in the residential POR Program will agree not to reject for enrollment a new residential customer covered by the residential POR Program based on credit-related issues and will agree not to require a deposit for providing service to such residential customers. Any residential customer who wishes to be served by an EGS participating in the residential POR Program will be accepted by that EGS if that EGS is actively serving the residential customer class.

EGSs are permitted to perform credit checks and require deposits for small C&I customers and are permitted to deny serving small C&I customers for credit-related reasons.

12.9.2 Purchase Price Discount. EGSs accounts receivables associated with electric generation and transmission services will be purchased at a discount. The discount rate will be calculated separately for the residential customer class and the small C&I customer class. The rate will be comprisedconsist of two components that reflect: (1.)the cost of PPL Electric's uncollectable accounts expense, which will be fixed throughout the term of the program, unless and until modified upon Commission approval; and (2.) recovery of the initial and ongoing development, operation and administrative costs associated with the POR programProgram. The discount rate for electric generation and transmission services to the residential customer class will equal 2.311.80%, which is the sum of 2.311.80% for the first component and 0.00% for the second component. The discount rate for electric generation and transmission services to the small C&I customer class will equal 0.2326%, which is the sum of 0.2326% for the first component and 0.00% for the second component.

12.9.2.1 Merchant Function Charge (MFC). During the term of the POR program, which begins on January 1, 2011 and ends on May 31, 2013, the MFC will reflect PPL Electric's most recent estimate of the unbundled generation supply-related uncollectible accounts expense and will be charged to each residential or small C&I customer receiving default service from PPL Electric.
12.9.2.2

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PAYMENT AND BILLING (CONTINUED)

12.9.2.1 Timing Of Payments. Payments to EGSs will occur electronically---25 days after consolidated EDC bills are issued to residential customers and 20 days after consolidated EDC bills are issued to ~~nonresidential~~non- residential (small commercial and industrial) customers---and will continue throughout the billing cycle. If either the 25th day for residential customers or 20th day for non-residential customers falls on a weekend, PPL Electric holiday or bank holiday, payments will occur on the next business day.

12.9.2.~~3~~2 Other Payment Provisions. EGS customers on consolidated EDC billing will be able to select budget billing. The Company will pay EGSs based on actual billed supplier charges less the POR discount (versus budget amounts), and suppliers will not be impacted in any way by the budget billing program. The Company will inform customers that they can select a supplier and their budget payment plan will only be impacted to the extent necessary to assure that savings are reflected.

12.9.2.~~4~~3 Transfer Of Collection Responsibilities ~~And~~and Rights. Under the POR ~~program~~Program, PPL Electric is entitled to receive and retain all payments from customers. PPL Electric is authorized to conduct collection activities and, if necessary, terminate its delivery service and EGS generation and transmission services to residential and/or small C&I customers whose accounts receivables were purchased and who

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fail to make payment of amounts due on the consolidated EDC bill, including the full amount of the purchased EGS accounts receivables. Any customer termination shall be consistent with the Pennsylvania Public Utility Code and the Commission's regulations.

An EGS residential and/or small C&I customer in the POR ~~program~~Program that has been terminated for ~~nonpayment~~non- payment may be reconnected upon paying the sum of unpaid distribution charges (plus any applicable reconnection fees or deposits) and the amount billed for EGS generation and transmission services. That customer will remain a customer of the EGS as long as the payment of unpaid amounts is made before the account is finalized.

12.9.2.~~5~~4 Dispute Resolution. To the extent concerns arise regarding the implementation of the provisions of the POR ~~program~~Program, parties shall attempt to resolve such disputes according to the dispute resolution procedures described in Section 18 of this supplier tariff. Parties also shall have the right to resolve such disagreements through the Commission's dispute resolution process.

12.9.2.~~6~~5 PURCHASE PRICE DISCOUNT ADJUSTMENT FOR AN INDIVIDUAL EGS THAT DOES NOT SELL ALL OF ITS SMALL C&I ACCOUNTS RECEIVABLES TO THE COMPANY: PPL Electric will monitor individual EGS uncollectible accounts percentages (measured as any unpaid amounts 60 days or older divided by that EGS' total annual consolidated billings) for those EGSs that sell a portion of, but not all of, their small C&I accounts receivables to the Company, to determine whether any individual EGS is engaging in unusual business behavior that results in an increase to the total uncollectible accounts expense percentage for the small C&I customer class. If, based on this monitoring, PPL Electric determines that an individual ~~EGS'~~EGS's uncollectible accounts percentage exceeds 1.5% for the small C&I customer class, then PPL Electric, at its discretion, may increase the discount rate for that individual EGS' accounts to reflect the increased costs associated with the ~~EGS'~~EGS's uncollectible accounts by the difference between the ~~EGS'~~EGS's uncollectible accounts percentage and 0.75% for the small C&I customer class. For purposes of this calculation, PPL Electric shall rely on the most recent 12-month period (or shorter if less data is available) to

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PAYMENT AND BILLING (CONTINUED)

calculate the ~~EGS's~~EGS's uncollectible accounts percentage. PPL Electric, in its discretion, may opt to waive the imposition of the additional discount if the increase in the uncollectible accounts percentage primarily is the result of providing service to previously poor paying customers currently on ~~POLR~~default service, and the individual EGS is able to provide a reasonable explanation that the significant increase in its uncollectible accounts percentage is not the result of a particular price offering, marketing strategy, selling selective accounts receivables, or other actions of the individual EGS. If, however, PPL Electric determines that an additional discount is appropriate, the EGS may challenge that determination pursuant to the dispute resolution procedures discussed above. Should the result of those procedures uphold the ~~EGS's~~EGS's position, PPL Electric will refund to the EGS the additional discount withheld from its receivables. In the course of the dispute resolution, the EGS may be called upon to provide customer payment history for those customers it serves, generation and transmission services pricing, and other such information deemed appropriate, subject to a confidentiality agreement. The discount will be lowered to the level applicable to other EGSs when and if the particular ~~EGS's~~EGS's uncollectible account percentage decreases to a level of 0.75%, or below, for the small C&I customer class over a 12-month period. If the particular EGS stops providing service to a customer under the POR ~~program~~Program, the EGS must pay to PPL Electric an amount equal to the increase to the discount multiplied by that customer's prior year's billings (or for the time the EGS served the customer, whichever is shorter), to the extent that such amount has not already been paid on the date the EGS stops providing service to that customer.

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RULES AND REGULATIONS

13. ~~**Withdrawal by**~~ WITHDRAWAL BY EGS ~~**from Retail Service**~~FROM RETAIL SERVICE

13.1 Notice of Withdrawal to the Company. An EGS shall provide electronic notice to the Company in a form specified by the Company of withdrawal by the EGS from retail service in a manner consistent with the PaPUC's rulings in Docket No. M-00960890F.0013, and any subsequent applicable PaPUC rulings.

13.2 Notice to Customers. An EGS shall provide notice to its Customers of withdrawal by the EGS from retail service in accordance with the PaPUC's rulings in Docket No. M-00960890F.0013 and any subsequent applicable PaPUC rulings.

13.3 Costs for Noncompliance. An EGS that withdraws from retail service and fails to provide at least ninety (90) days written notice of said withdrawal shall reimburse the Company for any of the following costs associated with the withdrawal:

(a) mailings by the Company to the EGS's Customers to inform them of the withdrawal and their options;
(b) non-standard/manual bill calculation and production performed by the Company;
(c) EGS data transfer responsibilities that must be performed by the Company; and
(d) charges or penalties imposed on the Company by PJM or other third parties resulting from EGS ~~nonperformance~~non- performance.

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~~14. Discontinuance of Customers~~

14. DISCONTINUANCE OF CUSTOMERS

14.1 Notice of Discontinuance to the Company. An EGS shall provide electronic notice to the Company in a form specified by the Company of all intended discontinuances of service to Customers in a manner consistent with applicable PaPUC rules, which apply to all Customer classes.

14.2 Notice to Customers. An EGS shall provide a minimum of thirty (30) days advance notice to residential customers prior to canceling generation supply service except as set forth below. An EGS may cancel generation supply service to a residential customer for theft of service, fraud or failure to pay overdue charges consistent with applicable Pa PUC orders and regulations. With respect to all other classes of Customers, it will be the EGS's responsibility to provide notice to a Customer of its intention to discontinue service in accordance with the EGS's contractual obligations with the Customer.

14.3 Effective Date of Discontinuance. Any discontinuance will be effective on a Meter Read Date and in accordance with the EGS switching rules in this Tariff and the EDC Tariff.

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15. ~~Liability~~ LIABILITY

15.1 General Limitation on Liability. The Company shall have no duty or liability with respect to electric energy before it is delivered by an EGS to a point of delivery on the Company's distribution system. After its receipt of electric energy and capacity at the point of delivery, the Company shall have the same duty and liability for distribution service to customers receiving Competitive Energy Supply as to those receiving electric energy and capacity from the Company.

15.2 Limitation ~~On~~on Liability ~~For~~for Service Interruptions ~~And~~and Variations. The Company does not guarantee continuous, regular and uninterrupted supply of service. The Company may, without liability, interrupt or limit the supply of service for the purpose of making repairs, changes, or improvements in any part of its system for the general good of the service or the safety of the public or for the purpose of preventing or limiting any actual or threatened instability or disturbance of the system. The Company is also not liable for any damages due to accident, strike, storm, riot, fire, flood, legal process, state or municipal interference, or any other cause beyond the Company's control.

15.3 Additional Limitations ~~On~~on Liability ~~In~~in Connection ~~With~~with Direct Access. Other than its duty to deliver electric energy and capacity, the Company shall have no duty or liability to an EGS providing Competitive Energy Supply arising out of or related to a contract or other relationship between an EGS and a Customer of the EGS.

The Company shall implement Customer selection of an EGS consistent with applicable rules of the Commission and shall have no liability to an EGS providing Competitive Energy Supply arising out of or related to switching EGSs, unless the Company is negligent in switching or failing to switch a customer.

15.4 Company's Indemnification of EGS. Subject to Rule 15.2, in the event the Company is not able to render continuous, regular, and uninterrupted supply of service due to interruption or service limitations not caused by the EGS, the Company shall hold the EGS harmless for any penalties, fines, or other costs that the Company may incur.

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

RULES AND REGULATIONS

16. BREACH OF COORDINATION OBLIGATIONS

16.1 Breach of ~~Coordination~~ Obligations.

~~16.1 Breach of Obligations.~~ The Company or an EGS shall be deemed to be in breach of its Coordination Obligations under the Individual Coordination Agreement and this Tariff upon its failure to observe any material term or condition of this Tariff, including any Rule and Regulation, Charge or Rider thereof.

16.2 Events of Breach. A material breach of Coordination Obligations hereunder, as described in Rule 16.1, shall include, but is not limited to, the following:

(a) a breach of any Rule or Regulation of the Tariff;
(b) an EGS's failure to maintain license or certification as an electric generation supplier or electricity supplier from the PaPUC;
(c) an EGS's failure to make payment of any undisputed Coordination Services Charges in the time prescribed;
(d) the involuntary bankruptcy/insolvency of the EGS, including but not limited to, the appointment of a receiver, liquidator or trustee of the EGS, or a decree by such a court adjudging the EGS bankrupt or insolvent or sequestering any substantial part of its property or a petition to declare bankruptcy as to reorganize the EGS; or
(e) an EGS's filing of a voluntary petition in bankruptcy under any provision of any federal or state bankruptcy law, or its consent to the filing of any bankruptcy or reorganization petition against it under any similar law; or without limiting the generality of the foregoing, an EGS admits in writing its inability to pay its debts generally as they become due or consents to the appointment of a receiver, trustee or liquidator of it or of all or any part of its property.

16.3 Cure and Default. If either the Company or an EGS materially breaches any of its Coordination Obligations (hereinafter the "Breaching Party"), the other party (hereinafter the ~~"Non~~"Non Breaching Party") shall provide the Breaching Party a written notice describing such breach in reasonable detail and demanding its cure. The Breaching Party shall be deemed to be in default ("Default") of its obligations under this Tariff and the Individual Coordination Agreement if: (i) it fails to cure its breach within thirty (30) days after its receipt of such notice; or (ii) the breach cannot be cured within such period and the Breaching Party does not commence action to cure the breach within such period and, thereafter, diligently pursues such action to completion.

16.4 Rights Upon Default. Notwithstanding anything stated herein, upon the occurrence of any Default, the party not in Default shall be entitled to (i) commence an action to require the party in Default to remedy such Default and specifically perform its duties and obligations hereunder in accordance with the terms and conditions hereof, and (ii) exercise such other rights and remedies as it may have in equity or at law.

PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

PPL Electric Utilities Corporation

RULES AND REGULATIONS

~~**17. Termination of Individual Coordination Agreement**~~

17. TERMINATION OF INDIVIDUAL COORDINATION AGREEMENT

17.1 Termination. An Individual Coordination Agreement will or may be terminated as follows:

(a) Withdrawal of the EGS from Retail Service. In the event the EGS ceases to participate in or otherwise withdraws the provision of Competitive Energy Supply to Customers in the Company's Service Territory, the Individual Coordination Agreement between the EGS and the Company shall terminate thirty (30) days following the date on which the EGS has no more active Customers.

(b) The Company's Termination Rights ~~Upon~~upon Default by EGS. In the event of a Default by the EGS, the Company may terminate the Individual Coordination Agreement between the EGS and the Company by providing written notice to the EGS in Default, without prejudice to any remedies at law or in equity available to the party not in Default by reason of the Default.

17.2 Effect of Termination. Termination of Individual Coordination Agreements will have the same effect on an EGS's Customers as the EGS's discontinuance of supply to such Customers described in the EDC Tariff: If a Customer of a terminated EGS has not switched to another EGS prior to termination, said Customer will receive Default PLR Service (as defined in the EDC Tariff) pending its selection of another EGS.

17.3 Survival of Obligations. Termination of an Individual Coordination Agreement for any reason shall not relieve the Company or an EGS of any obligation accrued or accruing prior to such termination.

~~**Issued August 12, 1998** **Effective August 27, 1999**~~

PPL Electric Utilities Corporation

~~PP&L, Inc.~~ ~~Tariff Electric Pa. P.U.C. No. 1s~~

PPL Electric Utilities Corporation

RULES AND REGULATIONS

~~**18. Alternative Dispute Resolution**~~

18. ALTERNATIVE DISPUTE RESOLUTION

18.1 Informal Resolution of Disputes. The Company and EGS shall use good faith and commercially reasonable efforts to informally resolve all disputes arising out of the implementation of this Tariff and/or the conduct of Coordination Activities hereunder. The EGS's point of contact for all information, operations, questions, and problems regarding Coordination Activities shall be the Company's Alternative Supplier Coordination Section and the ~~web-site~~website.

18.2 Internal Dispute Resolution Procedures. Internal Dispute Resolution Procedures. Any dispute between the Company and an EGS under this Tariff or Individual Coordination Agreement shall be referred to a designated senior representative of each of the parties for resolution on an informal basis as promptly as practicable. In the event the designated representatives are unable to resolve the dispute within thirty (30) days (or such other period as the parties may agree upon) such dispute, by mutual agreement, may be referred to mediation in accordance with Section 8 of the Interim Code of Conduct in the EDC Tariff or may be submitted to arbitration and resolved in accordance with the arbitration procedures set forth below.

18.3 External Arbitration Procedures. If the amount in dispute is $500,000 or less, the arbitration initiated under the Tariff or any Individual Coordination Agreement shall be conducted before a single neutral arbitrator appointed by the parties. If the parties fail to agree upon a single arbitrator within twenty (20) days of the referral of the dispute to arbitration the parties shall request the American Arbitration Association to appoint a single neutral arbitrator. If the amount in dispute exceeds $500,000, each party shall choose one neutral arbitrator who shall sit on a three (3)-member arbitration panel. The two (2) arbitrators so chosen shall, within twenty (20) days of their selection, select a third arbitrator to chair the arbitration panel. In any case, the arbitrators chosen shall be knowledgeable in electric utility matters, including electric transmission and bulk power issues, and shall not have any current or past substantial business or financial relationships with any party to the arbitration (except prior arbitration). The arbitrator(s) shall provide each of the parties an opportunity to be heard and, except as otherwise provided herein, shall generally conduct the arbitration in accordance with the then current Commercial Arbitration Rules of the American Arbitration Association.

18.4 Arbitration Decisions. Unless otherwise agreed, the arbitrator(s) shall render a decision within ninety (90) days of their appointment and shall notify the parties in writing of such decision and the reasons therefor. The arbitrator(s) shall be authorized only to interpret and apply the provisions of the Tariff and any Individual Coordination Agreement and shall have no power to modify or change any provisions in any manner. The decision of the arbitrator(s) shall be final and binding upon the Parties, and judgment on the award may be entered in any court of competent jurisdiction. The decision of the arbitrator(s) may be appealed solely on the grounds that the conduct of the arbitrator(s), or the decision itself, violated the standards set forth in 42 Pa. C.S.A. § 7341. The final decision of the arbitrator must also be filed with FERC and PaPUC, if it affects their respective jurisdictional rates, terms and conditions of service or facilities.

PPL Electric Utilities Corporation

ALTERNATIVE DISPUTE RESOLUTION (CONTINUED)

18.5 Costs. Each Party shall be responsible for its own costs incurred during the arbitration process and for the following costs, if applicable:

(a) the cost of the arbitrator chosen by the party to sit on the three-member panel and a proportionate share of the cost of the third arbitrator chosen; or
(b) a proportionate share of the cost of the single arbitrator jointly chosen by the parties.

18.6 Rights ~~Under The~~under the Federal Power Act. Nothing in this Section shall restrict the rights of any party to file a complaint with FERC under relevant provisions of the Federal Power Act.

~~Issued August 12, 1998~~ ~~Effective August 27, 1998~~

PPL Electric Utilities Corporation

18.7 Rights ~~Under The~~under the Pennsylvania Public Utility Code. Nothing in this Section shall restrict the rights of any party to file a complaint with the Pa PUC under relevant provisions of the Pennsylvania Public Utility Code.

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RULES AND REGULATIONS

19. ~~Miscellaneous~~ MISCELLANEOUS

19.1 Notices. Unless otherwise stated herein, any notice contemplated by this Tariff shall be in writing and shall be given to the other party at the addresses stated in the notice section of the Individual Coordination Agreement. If given by electronic transmission (including fax, telex, telecopy or Internet email), notice shall be deemed given on the date sent and shall be confirmed by a written copy sent by first class mail. If sent in writing by first class mail, notice shall be deemed given on the fifth business day following deposit in the United States mail (as noted by the postmark), properly addressed, with postage prepaid. If sent by same-day or overnight delivery service, notice shall be deemed given on the day of delivery. The Company and an EGS may change their representative for receiving notices contemplated by this Tariff by delivering written notice of their new representatives to the other.

19.2 No Prejudice of Rights. The failure by either the Company or the EGS to enforce any of the terms of this Tariff or any Individual Coordination Agreement shall not be deemed a waiver of the right of either to do so.

19.3 Gratuities to Employees. The Company's employees are strictly forbidden to demand or accept any personal compensation, or gifts, for service rendered by them while working for the Company on the Company's time.

19.4 Assignment.

19.4.1 An Individual Coordination Agreement hereunder may not be assigned by either the Company or the EGS without (a) any necessary regulatory approval and (b) the consent of the other party, which consent shall not be unreasonably withheld.

19.4.2 Any assignment occurring in accordance with Rule 19.4.1 hereunder shall be binding upon, and oblige and inure to the benefit of, the successors and assigns of the parties to the Individual Coordination Agreement.

19.5 Governing Law. To the extent not subject to the exclusive jurisdiction of FERC, the formation, validity, interpretation, execution, amendment and termination of this Tariff or any Individual Coordination Agreement shall be governed by the laws of the Commonwealth of Pennsylvania.

The Tariff or any Individual Coordination Agreement, and the performance of the parties' obligations thereunder, is subject to and contingent upon (i) present and future local, state and federal laws, and (ii) present and future regulations or orders of any local, state or federal regulating authority having jurisdiction over the matter set forth herein.

If at any time during the term of the Tariff or any Individual Coordination Agreement, the FERC, the PaPUC or a court of competent jurisdiction issues an order under which a party hereto believes that its rights, interests and/or expectations under the Agreement are materially affected by said order, the party so affected shall within thirty (30) days of said final order provide the other party with notice setting forth in reasonable detail how said order has materially affected its rights, interests and/or expectations in the Agreement. Within thirty (30) days from the receiving party's receipt of said notice the parties agree to

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MISCELLANEOUS (CONTINUED)

attempt through good faith negotiations to resolve the issue. If the parties are unable to resolve the issue within thirty (30) days from the commencement of negotiations, either party may at the close of said thirty
(30) day period terminate the Agreement, subject to any applicable regulatory requirements, following an additional thirty (30) days prior written notice to the other party without any liability or responsibility whatsoever except for obligations arising prior to the date of service termination.

~~**Issued February 5, 1999** **Effective February 6, 1999**~~

PPL Electric Utilities Corporation

19.6 Tax indemnification. If the Company becomes liable, under Section 2806(g) or 2809(c) of the Public Utility Code, 66 Pa. C.S.§§ 2806(g) and 2809 (c), for any Pennsylvania state taxes not paid by an electric generation supplier, the non-tax-compliant electric generation supplier shall indemnify the Company for the full amount of additional state tax liability imposed upon it by the Pennsylvania Department of Revenue due to the failure of the electric generation supplier to pay, or remit to the Commonwealth, the tax imposed on the electric generation supplier's gross receipts under Section 1101 of the Tax Report Code of 1971 or Chapter 28 of Title 66.

PPL Electric Utilities Corporation

~~PP&L, Inc.~~ ~~Tariff Electric Pa. P.U.C. No. 1s~~

PPL Electric Utilities Corporation

CHARGES

~~Technical Support and Assistance Charge~~

~~AVAILABILITY/APPLICABILITY~~

~~Technical Support and Assistance is defined as support and assistance that may be provided by the Company to a licensed EGS in connection with questions raised, and research requests, by the EGS in support of its energy supply business. The Company is under no obligation to provide any such support and assistance, with the exception of the services described in the "Conditions" section below.~~ Such support and assistance is categorized in three general areas:

1. Explanation of the Company's communications related to information posted to the website and /or sent via the Alternative Supplier Coordination Internet e-mail address;
2. Manual verification and confirmation of Customer account data beyond the information and messages available through the standard automated process; and

Explanation and definition of PP&L filings, PUC rulings and FERC orders

~~Such Technical Support and Assistance may include time spent by Company personnel conducting research in connection with an EGS inquiry.~~

~~**TABLE OF CHARGES**~~

~~First 10 hours ("Allowed Hours") per month per EGS:~~

~~No charge.~~

~~Any time beyond Allowed Hours:~~

~~$53/hour~~

~~CONDITIONS~~

~~There will be no time recorded against an EGS's Allowed Hours in connection with inquiries covering required business interactions, specifically:~~

1. ~~Normal daily forecasting and scheduling;~~
2. ~~Standard automated processing of EGS data files by the Company;~~
3. ~~Website availability and access; and~~
4. ~~Erroneous data communicated by PP&L via the Internet address and the website.~~

~~**Issued August 12, 1998**~~ ~~**Effective August 27, 1999**~~

PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

~~CHARGES~~
Load Data Supply Charge

AVAILABILITY/APPLICABILITY

The Company~~AVAILABILITY/APPLICABILITY~~
~~PP&L~~ will fulfill, with Customer consent only, a request for Customer load information available on its information system once per calendar year for no charge. ~~PP&L~~The Company will provide additional or other information, with Customer consent only, but will do so only for a Charge, in accordance with the Table of Charges~~,~~ below.

TABLE OF CHARGES

An EGS must pay the charges stated below per request to which ~~PP&L~~the Company responds in the following instances:

- All available historic load information other than electronically available historic hourly load information- $106.
- Any electronically available load data if requested in a calendar year in which ~~PP&L~~the Company has already provided such data once for no charge - ~~PP&L's~~the Company's actual cost, using an hourly labor rate of $53, and based on the time spent to fulfill the request to be determined at fifteen minute intervals.

CONDITIONS

No Customer-specific information will be supplied to an EGS before the Company's receipt of a Customer's written authorization to release such data to such EGS.

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CHARGES

Technical Support and Assistance Charge

AVAILABILITY/APPLICABILITY

Technical Support and Assistance is defined as support and assistance that may be provided by the Company to a licensed EGS in connection with questions raised, and research requests, by the EGS in support of its energy supply business. The Company is under no obligation to provide any such support and assistance, with the exception of the services described in the "Conditions" section below. Such technical support and assistance is categorized in three general areas:

1. Explanation of the Company's communications related to information posted to the website and /or sent via the Alternative Supplier Coordination Internet e-mail address;
2. Manual verification and confirmation of Customer account data beyond the information and messages available through the standard automated process; and
3. Explanation and definition of Company filings, PUC rulings and FERC orders

Such Technical Support and Assistance may include time spent by Company personnel conducting research in connection with an EGS inquiry.

TABLE OF CHARGES

First 10 hours ("Allowed Hours") per month per EGS: No charge.

Any time beyond Allowed Hours: $53/hour

CONDITIONS

There will be no time recorded against an EGS's Allowed Hours in connection with inquiries covering required business interactions, specifically:

~~No Customer-specific information will be supplied to an EGS before the Company's receipt of a Customer's written authorization to release such data to such EGS.~~

PPL Electric Utilities Corporation

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

RIDERS

~~Individual Coordination Agreement Rider~~

1. Normal daily forecasting and scheduling;
2. Standard automated processing of EGS data files by the Company;
3. Website availability and access; and
4. Erroneous data communicated by the Company via the Internet address and the website.

PPL Electric Utilities Corporation

INDIVIDUAL COORDINATION AGREEMENT RIDER

1.0 This Individual Coordination Agreement ("Agreement"), dated as of is entered into, by and between ~~PP&L, Inc. (~~PPL Electric Utilities Corporation ("PPL Electric" or the "Company") and ("EGS").
~~("EGS").~~

2.0 The Company agrees to supply, and the EGS agrees to have the Company supply, all "Coordination Services" specified in the Electric Generation Supplier Coordination Tariff ("EGS Coordination Tariff"), including but not limited to load forecasting, load scheduling, and reconciliation services. Both Parties agree that such services are necessary to coordinate the delivery of Competitive Energy Supply to Customers located within the Company's service territory.

3.0 Representations and Warranties.

(a) The EGS hereby represents, warrants and covenants as follows:

(i) If an EGS will utilize Sections 6-9 of this tariff, the EGS is a member of the PJM and is in compliance, and will continue to comply either directly or through the EGS's Scheduling Coordinator, with all obligations, rules and regulations, as established and interpreted by the PJM OI, that are applicable to LSEs serving Customers located in the PJM Control Area; and

(ii) The EGS is licensed by the PaPUC to provide Competitive Energy Supply to Customers in Pennsylvania and has and will continue to satisfy all other PaPUC requirements applicable to EGSs.

(b) The Company and the EGS, individually referred to hereafter as the "Party," each represents, warrants and covenants as follows:

(i) Each Party's performance of its obligations hereunder has been duly authorized by all necessary action on the part of the Party and does not and will not conflict with or result in a breach of the Party's charter documents or bylaws or any indenture, mortgage, other agreement or instrument, or any statute or rule, regulation, order, judgment, or decree of any judicial or administrative body to which the Party is a party or by which the Party or any of its properties is bound or subject.

(ii) This Agreement is a valid and binding obligation of the Party, enforceable in accordance with its terms, except as such enforceability may be limited by applicable bankruptcy, insolvency or similar laws from time to time in effect that affect creditors' rights generally or by general principles of equity.

4.0 The EGS shall provide notice to the Company via facsimile, with a copy delivered pursuant to overnight mail, at such time that the EGS learns that any of the representations, warranties, or covenants in Section 3.0 of this Agreement have been violated.

5.0 As consideration for Coordination Services provided by the Company, the EGS shall pay the Company those Coordination Services Charges billed to the EGS in accordance with the terms and conditions of the EGS Coordination Tariff.

PPL Electric Utilities Corporation

INDIVIDUAL COORDINATION AGREEMENT RIDER (CONTINUED)

6.0 Coordination Services between the Company and the EGS will commence on _____.

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

7.0 Any notice or request made to or by either Party regarding this Agreement shall be made to the representative of the other Party as indicated below.

To ~~PP&L Utilities~~PPL Electric:

Telephone:

Facsimile:
Internet E-Mail:

To the EGS:

~~Attn:~~

Attn:
Title:
Telephone:

Facsimile:
Internet E-Mail:

8.0 The EGS Coordination Tariff is incorporated herein by reference and made a part hereof. All terms used in this Agreement that are not otherwise defined shall have the meaning provided in the EGS Coordination Tariff.

IN WITNESS WHEREOF, and intending to be legally bound thereby, ~~PP&L~~PPL Electric and the EGS identified above have caused this ~~Coordination~~ Agreement to be executed by their respective authorized officials.

~~PP&L~~
PPL Electric Utilities Corporation

By: Name: Title:
Date:

Supplier:

PPL Electric Utilities Corporation

By: Name: Signature: Title:

Date:

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

RIDERS

~~Scheduling Coordinator Designation Form~~

PPL Electric Utilities Corporation

SCHEDULING COORDINATOR DESIGNATION FORM

1.0 This Scheduling Coordinator Designation Form, dated _____, is being submitted to ~~PP&L~~PPL Electric Utilities Corporation (the "Company") by the following Electric Generation Supplier ("EGS"):

_____
_____

2.0 By submitting this form, the EGS hereby notifies the Company that it has appointed the following entity to act as its Scheduling Coordinator in accordance with Rule 9 of the Company's Electric Generation Supplier Coordination Tariff (the "EGS Coordination Tariff"):

_____

_____

3.0. The EGS further notifies the Company that it is designating the person identified in the preceding paragraph as its Scheduling Coordinator for the specific purpose(s) (please check and/or fill in):

_____ Load Scheduling

_____ Installed Capacity Obligations

_____ Import Capability

_____ Reconciliation Rights and Responsibilities

_____ Other: _____

The Scheduling Coordinator appointed by the EGS shall be responsible for the performance of all Coordination Obligations of the EGS that are specifically delegated to said Scheduling Coordinator in this Form.

4.0. The Company may utilize the Scheduling Coordinator as the sole point of contact with the EGS in connection with the Company's provision of Coordination Services if requested to do so by the EGS.

5.0 The EGS agrees that the Company may bill the Scheduling Coordinator directly for all Coordination Services Charges attributable to the EGS and that the Scheduling Coordinator will pay the Company such charges on behalf of the EGS in accordance with the terms and conditions in the EGS Coordination Tariff.

6.0 The EGS and its appointed Scheduling Coordinator shall comply with all terms and conditions of the EGS Coordination Tariff, including those pertaining to Scheduling Coordinators and to payment and billing.

PPL Electric Utilities Corporation

SCHEDULING COORDINATOR DESIGNATION FORM (CONTINUED)

7.0 All inquiries, communications or notices relating to the EGS's use of the Scheduling Coordinator designated above may be directed to the following representatives:

To the EGS:

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

~~PP&L, Inc.~~ ~~Tariff Electric Pa. P.U.C. No. 1s~~

~~Attn:~~

Attn:
Title:
Telephone:
Facsimile:
Internet ~~email:~~E-Mail:

To the Scheduling Coordinator:

~~Attn:~~

Attn:
Title:
Telephone:
Facsimile:
Internet ~~email:~~E-Mail:

8.0 The EGS Coordination Tariff is incorporated herein by reference and made a part hereof. All capitalized terms used, but not defined, in this designation form shall have the meaning stated in the EGS Coordination Tariff.

9.0 The EGS has executed this designation form below by its duly authorized representative as follows:

Signature:

~~Name:~~

Name:

PPL Electric Utilities Corporation

Title:

Date:

10.0 The EGS has obtained the following Acknowledgment and Consent to this designation, which is executed below by the duly authorized representative of the Scheduling Coordinator:

PPL Electric Utilities Corporation

SCHEDULING COORDINATOR DESIGNATION FORM (CONTINUED)

Acknowledgment and Consent

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

Intending to be legally bound thereby, the duly authorized representative of above-designated Scheduling Coordinator has executed this document below to acknowledge and consent to its appointment as a Scheduling Coordinator, and to further state its agreement to abide by the terms and conditions of its designation set forth above in the Scheduling Coordinator Designation Form prepared by the EGS, including the terms and conditions of the EGS ~~Coordination Tariff which is incorporated therein~~ by reference.

Signature: _____

Name: _____

~~Title:~~

~~Date:~~

PPL Electric Utilities Corporation

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

~~**PP&L, Inc. Tariff**~~
Title:

Date:

PPL Electric ~~Pa. P.U.C. No. 1s~~

~~PP&L~~ Competitive Metering Specifications Rider

Definition and Terms for Advanced Meters and Advanced Meter Services

~~1.~~

1. Advanced meters must meet all applicable Pennsylvania Public Utility Commission ("Commission") and ANSI standards and the Company's applicable standards and codes for providing metering, metering devices and metering services contained in the Company's Tariff.
2. ~~2. PP&L~~PPL Electric has the right of physical access to all metering and associated equipment for operational and emergency response purposes.
3. ~~3.~~ Advanced Meter Services can be defined and divided into two components:
   a) the installation, removal, and maintenance of the physical meter required on a premise to measure the required variables.
   b) reading the meter and validating the raw meter outputs and applying, editing, and estimating rules, adding corollary information needed to characterize the customer, and making requested customer information available to authorized parties.
4. ~~4.~~ In accordance with the "Joint Petition for Full Settlement of ~~PP&L~~PPL Electric Restructuring Plan and Related Court Proceedings" approved by the Commission on August 27, 1998 at Docket No. ~~R00973954~~R-00973954, effective January 1, 1999, a Commission-licensed EGS may provide, finance, own, calibrate and remotely read advanced meters for service to residential customers located in PPL Electric service territory subject to the ability of the EGS to comply with these Competitive Metering Specifications. ~~An EGS shall not install, initially test or maintain advanced meters for service to residential customers located in PP&L Electric service territory prior to January 1, 2003. Prior to January 1, 2003, all advanced meters for residential customers shall be installed, initially tested and maintained by PP&L Electric employees.~~
5. ~~5.~~ An EGS may request that the PUC allow that EGS to provide Advanced Meters and Advanced Meter Services in the licensing process.
   a) An EGS that is currently licensed with the PUC and proposes to offer Advanced Meters and Advanced Meter Services shall file an amendment to its license to allow it to offer such services.
   b) An EGS must submit to the PUC proof of its technical fitness to warrant expansion of its license to allow it to offer Advanced Meters and Advanced Meter Services. Such fitness standards will include, but will not be limited to, the ability of the EGS and/or its certified subcontractor to adhere to the same metering safety and installation standards and practices imposed upon PPL Electric.
   c) and the technical ability to transfer data and information according to prescribed standards.
   d) A licensed EGS and the Company who currently provide advanced metering in the Commonwealth or elsewhere will be presumed to be technically fit to provide advanced metering in Pennsylvania and shall file the appropriate documents with the Commission.
6. ~~6.~~ **List of "Grandfathered" Advanced Meters**

PPL Electric Utilities Corporation

Pursuant to a Commission Secretarial Letter, dated May 13, 1999, at Docket M-00991233, a listing of “Grandfathered” Advanced Meters applicable to the PPL Electric service area is provided on Attachment D.

The Advanced Meter Standards report provides that devices and systems currently in use by any Pennsylvania EDC will continue to be valid for the length of their commercial life, assuming they generate the billing parameters required by the marketplace in a timely and appropriate fashion.

~~Issued May 27, 1999~~ ~~Effective May 28, 1999~~

PPL Electric Utilities Corporation

~~PP&L, Inc.~~ ~~Tariff Electric Pa. P.U.C. No. 1s~~

PPL Electric Utilities Corporation

Attachment D

LISTING OF "“GRANDFATHERED"” ADVANCED METERS

ITEM NO.	NAME	MANUFACTURER	MODEL NUMBER	ADVANCED CAPABILITIES										CUSTOMER CLASS		
	(S) = Stocked Meter			LOD PROFILE	REMOTE COMMUNICATION	PULSE OUTPUT	PASSWORD PROTECTION	BI DIRECTIONAL/ L=Limited	MULTIPLE CUTOUT	OUTIE NOTIFICATION	POWR QUALITY/ L=Limited	LOSS COMPENSATION				
1	Alpha/Alpha Power Plus (S)	A88	Al Series	X	X	X	X		X	X	X		X	X	X	X
2	KV	General Electric		X	X	X	X	L	X	X	L		X		X	X
3	KVs	General Electric		X	X	X	X		X				X	X		
4	Phase3	General Electric	EV	X	X	X	X	L	X				X		X	X
5	8500 ION	Power Measurement	8500 ION	X	X	X	X	X	X	X	X	X	X		X	X
6	Centron	Schlumberger	C-1SL	X	X	X	X	L	X					X	X	
7	Quantum 100 Series (S)	Schlumberger	Q-111	X	X	X	X	X	X			X	X		X	X
8	Quantum 1000 Series	Schlumberger	Q-1000	X	X	X	X	X	X	X	X	X	X		X	X
9	Vectron	Schlumberger	SVX	X	X	X	X		X				X		X	X
10	Menus	Siemens PT&D		X	X	X	X	L	X				X	X	X	
11	MaxSys	Siemens PT&D	2510f2410	X	X	X	X	X	X	X			X			
12	Quad4 Plus	Siemens PT&D		X	X	X	X	X	X	X	X	X	X		X	X
13	S4 (S)	Siemens PT&D	AXR/RXR	X	X	X	X		X		L		X		X	X
14	Mark V	Trans Data Inc.		X	X	X	X	X	X	X	X	X	X		X	X
15	Demand Monitor	Rochester Instrument	DM-10	X	X										X	X

Issued May 27, 1999 **Effective May 28, 1999**

PPL Electric Utilities Corporation

~~PP&L, Inc.~~ ~~Tariff Electric Pa. P.U.C. No. 1s~~

~~PP&L~~ ~~Competitive~~ ~~Metering~~ ~~Specifications~~ ~~Rider~~

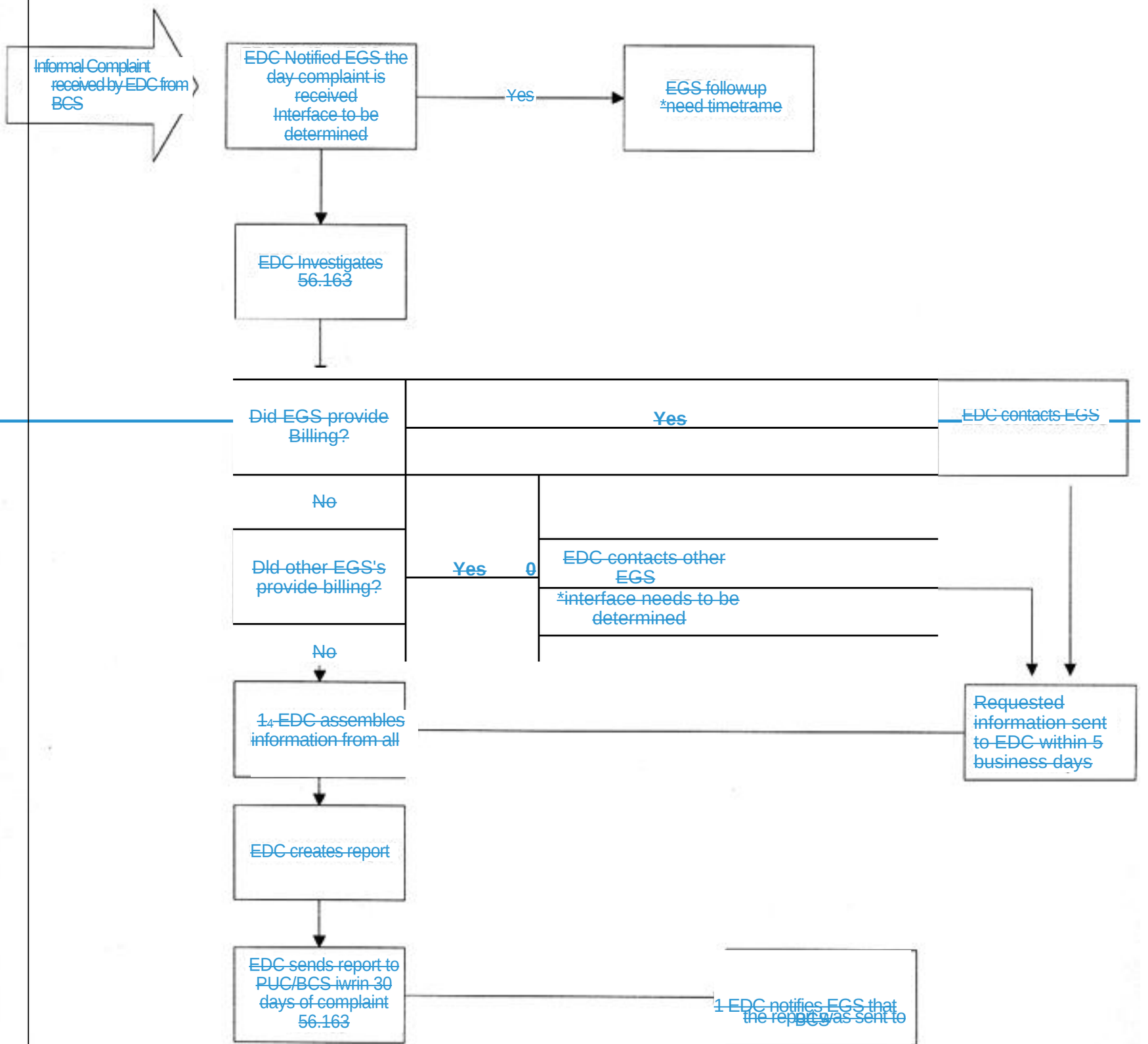
ITEM NO.	NAME	MANUFACTURER	MODEL NUMBER	ADVANCED CAPABILITIES										CUSTOMER CLASS		
	(S) = Stocked Meter			LOAD PROFILE	REMOTE COMMUNICATION	PULSE OUTPUT	PASSWORD PROTECTION	BI-DIRECTIONAL) L-Limited	MULTIPLE CALLOUT	OUTAGE NOTIFICATION	POWER QUALITY) L-Limited	LOSS COMPENSATION	REACTIVE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL
1	AlphaAlpha Power Plus (S)	ABB	A1 Series	X	X	X	X		X	X	X		X	X	X	X
2	KV	General Electric		X	X	X	X	L	X	X	L		X		X	X
3	KVs	General Electric		X	X	X	X		X				X	X		
4	Phase3	General Electric	EV	X	X	X	X	L	X				X		X	X
5	8500 ION	Power Measurement Ltd.	8500 ION	X	X	X	X	X	X	X	X	X	X		X	X
6	Centron	Schlumberger	C-1SL	X	X	X	X	L	X					X	X	
7	Quantum 100 Series (S)	Schlumberger	Q-111	X	X	X	X	X	X			X	X		X	X
8	Quantum 1000 Series	Schlumberger	Q-1000	X	X	X	X	X	X	X	X	X	X		X	X
9	Vectron	Schlumberger	SVX	X	X	X	X		X				X		X	X
10	Altimus	Siemens PT&D		X	X	X	X	L	X				X	X	X	
11	MaxSys	Siemens PT&D	2510/2410	X	X	X	X	X	X	X			X			
12	Quad4 Plus	Siemens PT&D		X	X	X	X	X	X	X	X	X	X		X	X
13	S4 (S)	Siemens PT&D	AXR/RXR	X	X	X	X		X		L		X		X	X
14	Mark V	Trans Data Inc.		X	X	X	X	X	X	X	X	X	X		X	X
15	Demand Monitor	Rochester Instrument	DM-10	X	X										X	X

Testing/Calibrating of Meters

Testing and calibration of meters must meet all applicable Commission standards. ~~PP&L's~~PPL Electric's testing requirements for advanced metering are Attachment B to this document.

~~**Issued August 12, 1998** **Effective August 27, 1999**~~

Informal Complaints to EDC



PPL Electric Utilities Corporation

~~PP&L, Inc. Tariff~~

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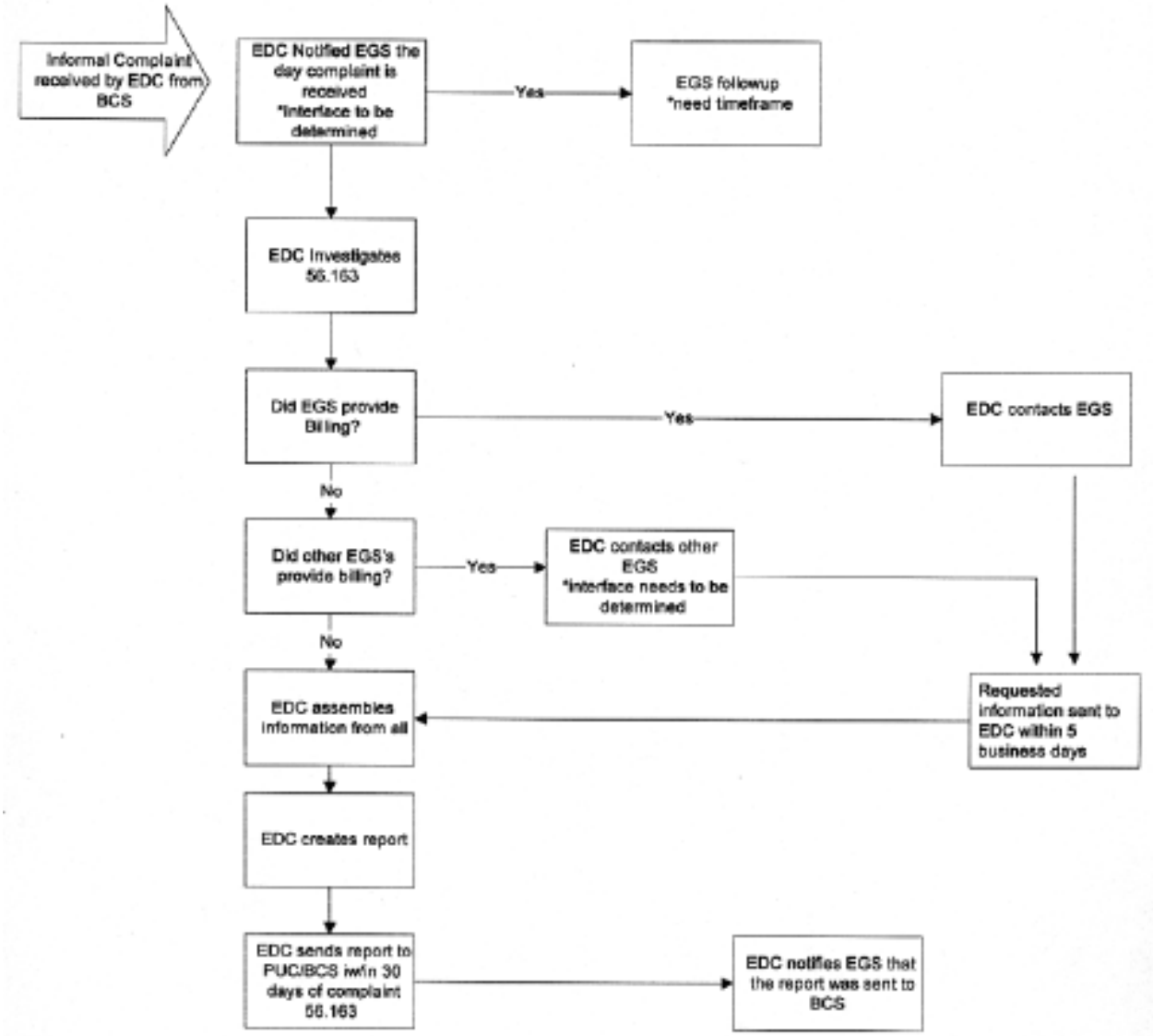
Attachment B

Informal Complaints to EDC



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PPL Electric ~~Pa. P.U.C. No. 1s~~

~~PP&L~~ Competitive Metering Specifications Rider

Advanced Meter Installation

An EGS providing advanced metering services who wishes to replace the ~~PP&L~~PPL Electric meter must give notice to ~~PP&L~~PPL Electric at least four~~-~~ business days prior to the date it proposed to change the meter. Such notice shall be given electronically. Business processes and required data to be exchanged will be ~~defined by November 1, 1998 consistent~~in accordance with the ~~data transfer procedures established by the~~ Electronic Data Exchange Working Group Standards and the Data Transfer Schedule.

The transaction shall include the scheduled date that the EGS will change the meter.

An EGS providing advanced metering service may arrange for the installation of an advanced meter and the removal of the existing meter. The existing meter must be returned by the EGS to ~~PP&L~~PPL Electric within five~~-~~ business days. An advanced meter cannot be installed within four (4) business days prior to the customer's regularly scheduled meter reading date or one-business day after the customer's regularly scheduled meter reading date. ~~In the fourth quarter 1999, this time period will be revisited by the parties and PP&L will determine whether to modify the timing. PP&L~~PPL Electric will provide 60-days advance notice so that parties that disagree with ~~PPL's~~PPL Electric's decision ~~not~~ to modify the timing may request the Commission to overrule or modify ~~PP&L's~~PPL Electric's decision.

An EGS installing an advanced meter must comply with all applicable Commission standards and ~~PP&L's~~PPL Electric's electric service requirements manuals.

~~PP&L~~PPL Electric will not require removal of an Advanced Meter that meets ~~PP&L's~~PPL Electric's required specifications as a condition of a customer's return to PLR service.

Transformer-~~rated meter installations~~Rated Meter Installations.

Current Transformers (CT) & Voltage Transformers (VT)

- ~~PP&L~~PPL Electric will own all CT & VT installations.
- ~~PP&L~~PPL Electric will install and replace all CT's & VT's at the request of an EGS providing metering service.
- An EGS providing metering service will be responsible for verifying all CT's & VT's operate accurately, with their meter, and ensuring compliance with PUC installation requirements. ~~PP&L~~PPL Electric will be responsible for the accuracy testing of CT's and VT's (ratio and phase angle) prior to installation. If necessary, PPL Electric~~PP&L~~ will provide a copy of the test results to the EGS upon request.
- An EGS providing metering service is responsible for coordinating any customer outages required for changes to the customer's meter, CT's & VT's, or associated equipment.

Instrument Transformer Wiring

- ~~PP&L~~PPL Electric will own all CT & VT wiring (color-coded), from the CT & VT up to the meter test switch

- the “line of demarcation”, where ~~PP&L~~PPL Electric responsibility ends and the responsibility of the EGS providing metering service begins, is at the load-side (meter side) of the meter test switch.
- ~~PP&L~~PPL Electric is responsible to connect ~~/~~and disconnect meter wiring from the meter test switch, unless a qualified EGS providing metering service chooses to do so.

Meter Panels

- ~~PP&L~~PPL Electric will own and provide a meter panel for all transformer rated meter installations. The meter panel must be kept in place at all times, with wiring and components left intact.
- ~~PP&L~~PPL Electric will leave the existing meter panel in place for use by an EGS providing metering service.
- The EGS providing metering services can elect to install their meter into the ~~PP&L~~PPL Electric meter panel or provide a wiring extension from the load side (meter side) of the test switch to an EGS provided meter and/or panel, if the standard ANSI socket configuration is not acceptable.

- PP&L will not be responsible for wiring past the load side (meter side) of the test switch if the EGS decides to install an adjacent meter panel. The PP&L PPL Electric provided meter panel must remain in place at all times and will act as the demarcation point for the metering wiring.
- PP&L PPL Electric will install and maintain meter panels for all existing and new installations.
- An EGS provided meter panel must be removed from service after termination of a customer contract unless arrangements are made for use by a future meter service provider.

Metering Credits

- If an existing or upgraded PP&L PPL Electric meter is required for metering a customer's account, the customer will not receive a metering credit
- PP&L's PPL Electric's meter must be replaced by the meter of the EGS providing metering service, in order for the customer to receive the applicable metering credit.
- If an existing PP&L PPL Electric meter is removed by an EGS, it must be returned to PP&L PPL Electric in order for a customer to receive the applicable metering credit. The credit will be retroactive to the actual removal date.

Non-Transformer-Rated Meters

Meter Panels

- The Customer is responsible for meter panel / meter socket for all non-transformer rated meter installations, per PP&L's PPL Electric's Rules for Electric Meter and Service Installations.

Metering Credits

- If an existing or upgraded PP&L PPL Electric meter is required for metering a customer's account, the customer will not receive a metering credit.
- PP&L's PPL Electric's meter must be replaced by the meter of the EGS providing metering service, in order for the customer to receive the applicable metering credit.
- If an existing PP&L PPL Electric meter is removed by an EGS, it must be returned to PP&L PPL Electric in order for a customer to receive the applicable metering credit. The credit will be retroactive to the actual removal date.

7. Access to customer premise for meter installation and maintenance. The EGS is responsible to obtain access to customer premises or locked rooms within customer premises directly from the customer. PP&L PPL Electric will not provide an EGS with customer keys or access to PP&L PPL Electric's customer keys in order to gain access to restricted areas within the customer's facility.

~~7.~~ PP&L PPL Electric will provide an EGS with security keys for PP&L's PPL Electric's barrel lock rings.

PPL Electric Utilities Corporation

~~Issued August 12, 1998~~ ~~Effective August 27, 1999~~

PPL Electric Utilities Corporation

8. ~~**PP&L, Inc. Tariff**~~

PPL Electric ~~Pa. P.U.C. No. 1s~~

~~PP&L~~ Competitive Metering Specifications Rider

Meter Reading

1. An EGS providing advanced metering service may request an adjustment to the meter reading schedule for an account which it meters and select from an existing ~~PP&L~~PPL Electric defined meter reading route. ~~On January 1, 1999,~~ PPL Electric will accommodate an EGS specified meter reading schedule for ~~Rate Schedules LP4, LP5, LP6, LPEP, IST, ISP, ISA, PR-1, and PR-2. By the end of the second quarter 1999 PP&L will accommodate EGS specified meter reading schedules for its remaining~~all rate schedules. The EGS must ask the Customer whether the Customer consents to the switch in meter reading schedule. The EGS must retain a record indicating the customer has consented to this change. If the record is not itself a hard copy document, but rather an electronic or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy upon request.
2. All data collected by an EGS providing advanced metering service, which is required by ~~PP&L~~PPL Electric for billing and distribution service operation, shall be transmitted electronically consistent with the data transfer procedures established by the Electronic Data Exchange Working Group Standards and the Data Transfer Schedule.
3. If ~~PP&L~~PPL Electric is providing the metering service and the EGS is providing the customer with a consolidated EGS bill, all metering data which is required by the EGS for billing shall be transmitted electronically to the EGS consistent with the data transfer procedures established by the Electronic Data Exchange Working Group Standards and the Data Transfer Schedule.
4. Any authorized party that is providing advanced metering is responsible for the safe installation, maintenance, authorized operation, the accuracy of such advanced metering, and for resolving theft of service issues. In the case of theft of service, the party that discovers a theft of service condition will notify the other party within five-business days.
5. Any party providing advanced metering service is required to keep the most recent 12 months of customer consumption data for each metered customer. Such data must be retained for a period of 36 months. Such data must be released on request to the customer or, if authorized by the customer, to any EGS or to ~~PP&L~~PPL Electric.

~~**Issued August 12, 1998** **Effective August 27, 1999**~~

~~PP&L, Inc. Tariff~~
PPL Electric ~~Pa. P.U.C. No. 1s~~

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Dispute Resolution

1. A dispute involving ~~PP&L~~PPL Electric and an EGS shall be handled pursuant to Rule 18 of ~~PP&L's~~PPL Electric's Electric Generation Supplier Coordination Tariff. The PUC has final adjudication authorization of all disputes.

2. Customer disputes involving advanced meter reading issues shall be handled by the EGS as the entity responsible for the advanced meter. The EGS will coordinate with ~~PP&L~~PPL Electric so that a proper investigation is made within the time period defined by 52 Pa. Code §56.151(5) and that the customer is informed of the results of the investigation. ~~PP&L~~PPL Electric shall provide all information needed by the EGS relating to the customer's complaint and must do so within five (5) business days of the EGS's request if the information can be obtained without contact in the field with the customer. If field contact with the customer is required (e.g. access to meter for re-read), the information will be provided within ten (10) business days.

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Termination of Service to Customers with Competitive Metering Services

~~PP&L~~

1. PPL Electric will maintain responsibility for physically energizing, discontinuing, and terminating service to customers.
2. For any account that is metered by an EGS, ~~PP&L~~PPL Electric may terminate service to an account, after proper notice to the customer in accordance with the Commission's regulations and ~~PP&L's~~PPL Electric's tariff.
3. At the time a field termination visit is scheduled, ~~PP&L~~PPL Electric will notify the EGS of the scheduled time for such termination visit.

~~Issued August 12, 1998 Effective August 27, 1999~~

PPL Electric Utilities Corporation

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Requirements for Advanced Metering

An Advanced Meter Service Provider supplying metering systems for electric distribution customers of ~~An Advanced Meter Service Provider supplying metering systems for electric distribution customers of~~ PPL Electric as the ~~PP&L Local~~Electric Distribution Company ~~(LDC)~~("EDC") will comply with the latest version of all applicable standards and codes for providing metering, metering devices, and metering services, including but not limited to the ~~following:~~ following:

- Applicable parts of the Pennsylvania Code Title 52, Chapter 56 and ~~Chapter~~ 57;
- Any other applicable PA PUC guidelines; and
- All applicable ANSI standards, including specifically:
  - ANSI C12 standards
  - ANSI C57 standards
  - ANSI C2 standards

(National Electrical Safety Code)

- National ~~Electric~~Electrical Code ~~standards~~Standards
- NEMA ~~standards~~Standards
- PPL Electric "Rules for Electric Meter and Service Installations"
- PPL Electric Requirements for Commercial Electric Service
- OSHA requirements

The performance, accuracy, testing, calibration, and installation of the above-mentioned metering systems, including revenue meter, instrument transformers, and any other ancillary devices (e.g., recorders, test switches, relays, etc.), shall comply with all requirements in the Pennsylvania Code, Title 52, Chapter 57, and the latest version of all applicable ANSI C12 standards.

The Advanced Meter Service Provider shall assure that the following specific requirements are met.

For All Meters:

- All meters must be permanently tagged/labeled on the nameplate with the name of the EGS; ~~PP&L~~PPL Electric or subcontractor providing meters for the EGS or ~~PP&L~~PPL Electric.
- All meters are to have a nameplate with values for "CTR", "VTR", "PkH", kh, form and "Multiply by" as applicable.
- Certain invalidated, non-billing data, as mutually agreed upon, will be made available to the non-metering party.
- All meters must be equipped with a visual or optical watt-hour indicator for meter testing. This indicator is to be calibrated to the meter watt-hour constant (Kh).
- For each meter installed by the Advanced Meter Provider, the following shall be provided: accuracy test information, vendor serial number, all metering and billing constants, and any other meter records information as required by the PUC. This data shall be provided by the method agreed upon in the Data Exchange Working Group.
- All meters must comply with ANSI C12.1, ANSI C12.13, ANSI C12.18, and ANSI C12.19, as applicable.
- The Advanced Meter Provider will have their representative present at the customer site to meet a ~~PP&L~~PPL Electric representative if ~~PP&L~~PPL Electric exercises its right to test the meter, in lieu of providing meter application programs and passwords.

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~~PP&L, Inc. Tariff Electric Pa. P.U.C. No. 1s~~

- All meters shall be tested and maintained as per PUC requirements and ANSI standards.

For Electromechanical Watt-hour Meters:

- The accuracy and form designation of electromechanical watt-hour meters must comply with ANSI C12.1 and ANSI C12.10.
- Electromechanical watt-hour meters may only be used for customers with peak demands of less than 75 kW.

For Solid-state Electricity Meters:

- The accuracy and form designation of solid-state electricity meters must comply with ANSI C12.16 and ANSI C12.20.
- Solid-state electricity meters may be used for any customer, but must be used for customers with peak demands of 75 kW or greater.
- Solid-state electricity meters used for customers with peak demands of 75 kW or greater, must be 0.2 accuracy class.
- Solid-state electricity meters used for customers with peak demands of less than 75kW, must be 0.2 or 0.5 accuracy class.
- Solid-state electricity meters used with an internal *Transformer Loss Compensation* feature need only to meet ANSI 12.1 accuracy requirements if the same meter meets the above specified accuracy class without the feature.

For Metering Installations:

- Metering Installations shall conform to the metering installation requirements in the ~~PP&L~~PPL Electric Rules for Electric Meter and Service Installations manual~~,~~ however these requirements will not limit the use of the latest technology and will be updated as necessary so as not to preclude the use of such new technology.
- Metering Installations for Self-Contained Meters must have an approved meter socket as defined in ~~PP&L's~~PPL Electric's listing of Approved Meter Base Tables. Meter socket locations will be specified by ~~PP&L~~PPL Electric.
- All self-contained meters must be either socket based or K-based in configuration. The maximum nominal voltage cannot exceed 240 volts phase to phase.
- Metering Installations for Transformer-Rated Meters will be jointly coordinated by the EGS Meter supplier and ~~PP&L. PP&L~~PPL Electric. PPL Electric will supply and install the instrument transformers, meter panel, and wiring.
- Metering Installations must comply with ANSI C12.6, ANSI C12.7, ANSI C12.8, ANSI C12.9 and all applicable NEC codes.

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~~PP&L Local~~

PPL Electric - Electric Distribution Company

Installation Test Requirements for Advanced Metering
~~An Advanced Meter Service Provider supplying metering systems for electric distribution customers of~~
An Advanced Meter Service Provider supplying metering systems for electric distribution customers of the ~~PP&L Local~~PPL Electric as the Electric Distribution Company ~~(LDC)~~("EDC") will test all meters and associated devices

	~~1~~	~~2~~	~~3~~	~~4~~	~~5~~	~~6~~	~~7~~	~~8~~	~~9~~	~~10~~
~~Type of Meters/Devices~~	~~Voltage Test~~	~~Light & Full Load Test~~	~~Inductive Load Test~~	~~Customer Load Test~~	~~Demand Test~~	~~Register Verification~~	~~Phase Angle Test~~	~~Separate Element Check~~	~~Burden Test~~	~~Communications Test~~
~~Self-Contained kWh Meters~~	~~X~~	~~X~~	~~2~~	~~2~~						~~3( )~~
~~Transformer-Rated kWh Meters~~	~~X~~	~~X~~	~~2~~	~~2~~				~~X~~	~~X~~	~~3( )~~
										~~( )~~
~~Transformer-Rated Multifunctional Meters~~	~~X~~	~~X~~	~~2~~	~~2~~			~~X~~	~~X~~	~~X~~	~~3(4)~~
										~~( )~~
~~Solid State Recorders~~	~~X~~				~~X~~					4
										~~( )~~
										~~( )~~

in compliance with all requirements of the Pennsylvania Code Title 52, Chapter 57, and as specified in the table below. As required by the PA code, meters will be tested before installation, after removal, and for periodic maintenance as prescribed for each type of meter. Before installation and periodic in-service maintenance, a full test of all meter system components shall be made as specified below. After removal, only the as-found accuracy tests as described in the PA code are necessary.

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	1	2	3	4	5	6	7	8	9	10
Type of Meters/Devices	Voltage Test	Light & Full Load Test	Inductive Load Test	Customer Load Test	Demand Test	Register Verification	Phase Angle Test	Separate Element Check	Burden Test	Communications Test
Self-Contained kWh Meters	X	X	2	2						3( )
Transformer-Rated kWh Meters	X	X	2	2				X	X	3( )
										( )
Transformer-Rated Multifunctional Meters	X	X	2	2			X	X	X	3(4)
										( )
Solid State Recorders	X				X					4
										( )
										( )

1 Performed if demand is present.

2 Performed when deemed necessary.

3 Performed if communications option is present and its proper operation is suspect. ~~( ) Deleted Values~~

( ) Deleted Values

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~~**PP&L, Inc. Tariff**~~

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PPL Electric ~~Pa. P.U.C. No. 1s~~

~~PP&L~~ Competitive Metering Specifications Rider

Advanced Meter Services Provider Application Form

Application for Advanced Meter Services Provider Certificate

PLEASE PRINT OR TYPE

1. Name of Person or Entity:

2. Current Business Address:

Street Address:

City:

State: Zip Code:

Registered Service Agent (if a corporation):

Street Address:

City:

State: Zip Code:

Business Telephone Number:

~~1.~~

1. Insurance Requirement: The Applicant shall maintain, and submit with this application proof of insurance, as described below:
   a) Worker's Compensation Insurance with required statutory limits.
   b) Comprehensive General ~~Liability~~ Insurance with a combined single limit of not less than $1,000,000 per occurrence, which shall include vehicle liability.
   c) The Applicant may self-insure for the above coverages if Applicant is approved for self-insurance for worker's compensation or auto insurance under applicable Pennsylvania law.
2. ~~2.~~ Please attach a detailed description all of the Applicant's current employees' electric meter testing installation, maintenance, repair and removal experience, including their Meter Worker Level. The Applicant must have at least one full time employee who is a Level 2 or Level 3-Meter Worker.
3. ~~3.~~ Please attach a detailed description of the Applicant's hiring and retention policies with regard to employees providing testing, installation, maintenance, repairing or removing of metering devices, especially with regard to the screening and periodic review of the medical history, job history and record of criminal convictions of any prospective or existing personnel who enter onto customer premises or property. Additionally, attach a detailed description of training programs, procedures and policies regarding testing installation, maintenance, repairing, or removing of electrical meters or metering devices. Applicant's policies must provide that its employees wear uniforms and carry proper identification while on site for installation, maintenance, repairing, or removing of electrical meters or metering devices. If Applicant will also provide incidental or backup meter reading over and beyond routine and maintenance, attach a detailed description of the Applicant's training programs, procedures and policies regarding meter reading. Applicant's policies must provide that its employees wear uniforms and carry proper identification while on site for meter reading.

4. ~~4.~~ Please attach a detailed description of the educational and training requirements in electrical work and electrical safety that the applicant will require of its employees before they are allowed to install, maintain, repair, or remove electrical meters or metering devices.

~~5.~~ By submitting this Application, Applicant agrees to comply with any and all of the Advanced Meter Services Provider Standards approved by the Pennsylvania Public Utility Commission, including but not limited to, *Meter Testing, Calibration and Installation* and *Meter Worker Qualifications.* Failure to comply shall be grounds for the Pennsylvania Public Utility Commission to revoke Advanced Meter Service Provider certification.

5. ~~6.~~

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By submitting this Application, Applicant agrees to comply with any and all of the Advanced Meter

5.6. Services Provider reporting or filing requirements. Such filings shall include, but not be limited to, Applicant's list of qualified workers due each year to the Pennsylvania Public Utility Commission by January 31.

6.7. By submitting this Application, Applicant agrees to comply with the safety requirements applicable to metering services as found in the National Electrical Safety Code, ANSI, National Electric Code, and OSHA requirements for electrical metering work.

7.8. By submitting this Application, Applicant agrees to comply with any and all applicable laws, rules and regulations of the United States. Failure to comply shall be grounds for revoking Applicant's Meter Service Provider Certification.

DECLARATION

I, (print name),_____

_____

(Print title)_____

_____

Declare under the penalty of perjury that the above statements are true and correct.

Dated this_____ _____day of_____

_____19_____ _____

at

(PlaceAt

(Please of execution)_____

Signature: _____

Signature: _____

Note: the verification must be made by an affidavit sworn or affirmed before a notary public.

Return this Application with required attachments to:

Advanced Meter Services Provider Certification

Pennsylvania Public Utility Commission

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Advanced Meter Services Provider ~~-~~ Services Performed

I. Advanced Meter Services Provider perform the following services:

a) The installation, removal, testing and maintenance of the physical meter required on a premise to measure the required variables.

~~Reading~~b) reading the meter and validating the raw meter outputs and applying, editing, and estimating rules, adding corollary information needed to characterize the customer, and making requested customer information available to authorized parties.

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Meter ~~Worker Qualification~~Worked Qualifications Requirements for Advanced Metering Services

INTRODUCTION

Three levels of meter worker qualifications are set forth as criteria for meter workers to perform the installation, removal, testing, and maintenance of physical meters within an ~~EDC's~~EDC's service territory. Advanced metering services may be performed, by an electric distribution company ~~(~~("EDC~~),~~"), or an electric generation supplier ~~(~~("EGS~~),~~"), if certified to perform such services. EDC's and EGS's may perform these services through agreements with certified subcontractors.

GENERAL

If the EDC is subcontracting the meter services, then the EDC will ensure the Advanced Meter Services Provider issues to each meter worker or employee, who performs metering work, appropriate identification, indicating the worker's employer and the level of meter work the worker is qualified to perform. This identification must be carried by each meter worker during the performance of work.

If the EGS is subcontracting the meter services then, the EGS will ensure that the Advanced Meter Services Provider issues to each meter worker or employee, who performs metering work, appropriate uniforms and identification, indicating the worker's employer and the Level of meter work the worker is qualified to perform. This identification must be carried by each meter worker during the performance of work.

All meter workers sub-contracted to perform meter services pursuant to this Agreement must have sufficient training to exercise due care for the tasks performed.

LEVEL DESCRIPTIONS AND REQUIREMENTS

Level 1

~~1.~~

1. Metering Types and Voltages

This level includes single-phase, socket-based meters, and A-Based meters, 300 volts phase-to-phase maximum and does not include transformer rated meters. Communication wiring must be outside of energized meter panels.

2. ~~2.~~ Work to be Performed

Level 1 Meter Workers can install, remove and replace single-phase, 120/240-volt or 120/208-volt, self-contained meters in standard meter socket's, A-Based configurations in residential-commercial type metering equipment. Connections of communication conductors must be outside the energized meter panels.

3. ~~3.~~ Safety Skills

a) Job performance in accordance with employing Advanced Meter Services Provider's procedures and safety rules.

b) Knowledge of hazards of electricity and ability to perform work to avoid electrical hazards.

c) Ability to comply with OSHA requirements and safety codes if applicable.

d) On-site use of personal protective equipment.

e) Ability to comply with ANSI-C2 (National Electric Safety Code).

4. ~~4.~~ Essential Technical Skills

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~~a)~~ Understanding of single ~~-~~ phase electrical metering.

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a) Understanding of electric distribution safety procedures.

b) Ability to identify energy diversion or tampering related to this Level of meter work.

c) Ability to install and remove damaged and un-damaged electric meters in this level of meter work.

d) Understanding of meter panel's, socket layouts and configuration of A-Base connections for the metering conditions related to this Level of meter work.

e) Ability to read meters used in this class.

f) Ability to properly use tools appropriate to the work in this class.

g) Ability to connect meter communications external to the meter panel.

h) Ability to initialize meter communication modules - not utilizing Type 2 optical ports and meter configuration software.

5. ~~5.~~ How Essential Technical and Safety Skills are Determined

~~1. How Essential Technical and Safety Skills Are Determined~~

a) Advanced Meter Services Providers will develop and implement a program to train their workers to perform Level 1 meter work safely and properly.

b) Employees will be certified by their employers, based on prior experience or, the successful completion of the Advanced Meter Services Provider's training program.

c) To facilitate agreements for performing meter work in this level, EGSs and EDCs may decide to share training programs, however, it is with the understanding that the appropriate non-disclosure agreements are executed.

d) EGS and Advanced Meter Services Provider employees currently employed in classifications performing these functions, or within the last three (3) years were previous employed in classifications performing these functions, are considered qualified.

e) Advanced Meter Services Providers will develop and implement a ~~class room~~classroom training program (16 hrs.) to train their workers to perform Level 1 meter work safely and properly, including a minimum of forty (40) hours of on~~-~~the~~-~~job training (OJT) working alongside a meter worker with at least 6 months experience at Level 1, 2, or 3.

Level 2

~~2.~~1. Metering Types and Voltages

This Level includes all meter types in Level 1. Level 2~~,~~ includes single-phase, two-phase, poly-phase, safety socket, standard socket-based meters, A-base, K-base, and transformer rated meters with internal diagnostics up to 600 volts phase to phase. Communication wiring may be routed inside the panel, and work can be in and around energized circuits.

~~3.~~2. Work to be Performed

In addition to Level 1 Meter Work, Level 2 Meter Workers can install, remove and replace single-phase, network, and poly-phase meters, 600-volt phase~~-~~to~~-~~phase maximum. Operate test-bypass facilities in self-contained safety sockets. Communication wiring may be installed inside the panel, and work can be performed in and around energized circuits. On panels without test-bypass facilities, poly-phase meters will not be removed or installed without first disconnecting the customer load.

Further, Level 2 Meter Workers can install, remove and replace all meters consistent with the above, including transformer-rated meters with internal diagnostics (if detected, metering problems with test switches, panel wiring or transformers and transformer wiring will be corrected by a Level 3 Meter Worker). Level 2 Meter Workers may operate test switches, but may not install, alter, maintain or replace wiring between the meter, test switch, test block and associated equipment.

~~4.~~3. Safety Skills

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~~a)~~ Cumulative including all skills and safety knowledge for Level 1.

b) Electrical safety knowledge and work skills appropriate for three-phase metering up to 600V phase-to-

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a) phase, including the ability to identify and refer to a Level 3 or higher meter installer services above 600V phase-to-phase prior to performing work in the service equipment, or if voltage rating is not labeled, at the time of initial voltage check.

b) Ability to perform phase rotation assessments and wiring verification.

c) Ability to operate test-bypass facilities or test blocks in a self-contained safety socket.

d) Ability to perform work required to route communication wiring to accommodate meter communications.

e) Additionally, must have the knowledge needed for up to 600 volts, poly-phase, (two-phase and three phase) services and the forms and voltages applicable to Level 2 Meter Work.

f) Ability to understand, interpret and take appropriate action based on built-in diagnostics of solid-state meters.

g) Ability to work with transformer rated meters and operate test switches of 600 volts or less.

h) Awareness of instrument transformer operating characteristics including ability of potential transformer to back feed to primary system.

~~5.~~4. ~~4.~~ Essential Technical Skills

a) Cumulative of all Technical ~~skills~~Skills for Levels 1.

b) Ability to perform work required to route communication wiring to accommodate meter communications.

c) Ability to understand, interpret, identify and take appropriate actions based upon built-in diagnostics of solid-state meters.

d) Ability to perform meter accuracy tests in locations other than in the meter socket using semi-automatic meter test equipment at the customer site or in truck mounted equipment.

~~5. How Essential Technical and Safety Skills Are Determined~~

5. How Essential Technical and Safety Skills Are Determined

a) Advanced Meter Services Providers will develop and implement a ~~class room~~classroom training program (16 hrs.) to train their workers to perform Level 2 meter work safely and properly, including a minimum of forty (40) hours of on the job training ("OJT") working alongside a meter worker with at least 6 months experience at Level 2, or 3.

b) Employees will be certified by their employers, based on successfully completing the MSP's training program.

c) To facilitate agreements for performing meter work in this level, EGSs and EDCs may decide to share training programs, however, it is with the understanding that the appropriate non-disclosure agreements are executed.

d) Advanced Meter Services Providers work can be reviewed by the EDC's.

6. ~~6.~~ Experience Requirements

Minimum experience requirements that must be demonstrated prior to qualification for individuals wanting to become a Level 2 Meter Worker.

a) After 12 months OJT working with a Level 2 or Level 3 meter worker who has at least 6 months experience and upon successfully completing the Advance Meter Services Provider training program a worker may be certified as a Level 2 Meter Worker,

or

b) If an employee has a two- or four-year degree in a related subject, then after four (4) months OJT working alongside a Level 2 or Level 3 meter worker with at least six months of experience and upon successful completion of the Advanced Meter Services Provider training program (16 hrs.) a worker may be certified as a Level 2 Meter Worker,

or

c) If entry level experience of any employee is that of a journeyman 16 ~~hr~~ hour OJT level electrician, journeyman level electric metering worker, or journeyman level line worker (e.g., lineman, troubleman),

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then upon successful completion of the advance meter services provider training program (16 hrs.) ~~the~~the worker may be certified as a Level 2 Meter Worker.

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worker may be certified as a Level 2 Meter Worker.

Level 3

1.

Level 3

1. Metering Types and Voltages

   This Level includes all meter types in Levels 1 and 2. Level 3 work includes all metering up to 600V, including transformer rated meters with primary and secondary voltages less than 600V plus the additional skills needed to perform work on metering systems with instrument transformer primary side voltages over 600V. Communication wiring may be behind the panel, and work can be in and around energized circuits.

2. 2. Work to be Performed

   In addition to Level 1 and 2 Meter Work, Level 3 Meter Workers can install, remove and replace all meters consistent with the above including transformer-rated meters. Complete understanding of operating characteristics of metering transformers and operates test switches. May perform in-field meter accuracy tests, burden test, calibrations and perform all types of meter maintenance and troubleshooting on all meters. Programs and verifies internal programs and software in solid state meters.

3. Safety Skills

3. Metering Types and Voltages

a) Cumulative of all safety skills for Levels 1 and 2.

b) Ability to recognize and understand electrical hazards and complexities associated with metering switchboards, instrument transformers, testing meters and maintaining meters.

c) Awareness of instrument transformer operating characteristics including ability of potential transformer to back feed to primary system.

3.4. 4. Essential Technical Skills

a) Cumulative of Levels 1 and 2.

b) Ability to perform work on metering panels.

c) Ability to understand the operating characteristics of metering transformers and how to operate test switches.

d) Ability to perform calibration, repair, retrofit, troubleshooting, data collection of electric meters and install, maintain and program advanced metering technologies, including time of use, interval data, real time pricing, remote meter communication, and load control devices.

4.5. 5. How Essential Technical and Safety Skills Are Determined

a) Advanced Meter Services Provider's will develop and implement a class roomclassroom training program (40 hrs.) to train their workers to perform Level 3 meter work safely and properly, including a minimum of 6 months of on the job training ("OJT") working alongside a meter worker with at least 6 months experience at Level 3.

b) All workers will be certified by the test process outlined below.

c) Advanced Meter Services Provider's work can be reviewed by the EDC's.

5.6. 6. Experience Requirements

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a) All individuals seeking to perform advanced metering services as a Level 3 Meter Worker must successfully pass written and practical (demonstrative) tests. These tests will be ~~administrated~~administered by the Advanced Meter Services Provider.

~~a)~~ Prerequisites for taking the written and practical tests include demonstrated knowledge or certificate of a state certified apprenticeship training program or a degree in electrical ~~/ /~~electronic technology from an accredited institution of higher education and demonstrated experience in at least one of the following areas:

b) ~~1)~~

1) Minimum of one year experience as a Level 2 Meter Worker, including 6 months OJT with a Level 3 Meter Worker, with at least 6 months experience,

or

2) in the event a standardized test program created by a professional organization is created and is approved or authorized by the Pennsylvania Public Utility Commission or other appropriate regulatory authority, for certifying Level 3 Meter Worker (or equivalent level) then, any person who passes such test shall be qualified as a Level 3 Meter Worker,

or

3) employment as a journeyman metering employee. ~~7.~~

7. Testing and Re-Certification Requirements

a) Once an individual takes and passes the Level 3 Meter Worker Test and is otherwise qualified as a Level 3 Meter Worker they are qualified to perform that level of advanced metering work anywhere in Pennsylvania.

b) If after being qualified a meter worker does not perform metering work for three (3) years or more, ~~re-certification~~re-certification will be required prior to performing that Level of meter work.

Continuing Education

As part of a Level 3 Meter Worker's ongoing ability to remain qualified the individual must participate in at least twelve (12) hours annually of the Advanced Meter Services Provider's training program regarding technical metering standards, safety~~-~~related issues, and up-dating of meter software programs and PC skills.

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~~PP&L~~ Competitive Billing Specifications Rider

Availability of Competitive Billing Services

1. An EGS that is qualified and plans to offer consolidated EGS billing to its customers beginning in January, 1999 as defined in the Joint Petition for Full Settlement of PP&L Utilities's Restructuring Plan and Related Court Proceedings, subject to the provisions of Paragraph H.7 of the settlement agreement, must inform ~~PP&L~~PPL Electric 60 days prior to the scheduled implementation date determined by the requirements of Paragraph H.7 of its intention to offer EGS consolidated billing.
2. A customer may choose to change his/her billing option. The customer can switch billing options through his/her EGS or through ~~PP&L~~PPL Electric when the customer wishes to return to PLR service. The change will be effective as of the next scheduled meter read date provided that PPL Electric has received at least 16 calendar days prior notice.
3. An EGS is not required to offer consolidated EGS billing in order to participate as a supplier in ~~PP&L's~~PPL Electric's service territory.

~~PP&L~~ Competitive Billing Specifications Rider

Billing Service Options

Consolidated EDC Billing

1. PPL Electric will render a consolidated EDC bill monthly and in accordance with the Public Utility Code and the Commission's regulations (52 Pa. Code §56.1 et seq.)
2. If PPL Electric is providing metering services, PPL Electric will transmit Meter Data (e.g., meter reads, consumption, demand, dates and type of reading) to the EGS. If the EGS is providing advanced metering services, the EGS will transmit Meter Data to PPL.
3. The EGS will calculate its customers' charges and will send ~~its'~~its customers' basic charges including date of billing period, consumption, usage, rate and resulting calculation ("EGS Charges") to PPL Electric in accordance with the data transfer procedures established by the Electronic Data Exchange Working Group Standards. PPL Electric and an EGS may develop, for future consideration, a fee structure to enable PPL Electric to include non-basic EGS charges on a PPL Electric consolidated bill.
4. PPL Electric will provide the EGS up to two lines, each 80 characters in length, on its standard bill for messages directly related to the calculation or understanding of the EGS portion of the bill.
5. PPL Electric and EGSs will transmit Meter Data and billing charges to each other in accordance with the data transfer procedures established by the Electronic Data Exchange Working Group Standards and the attached interim monthly billing schedule (Attachment E -~~–~~Data Transfer Schedule.) The Data Transfer Schedule will remain in effect until December 31, 1999. In the fourth quarter 1999, the Data Transfer Schedule will be revisited by PPL Electric and the parties and PPL will determine whether to modify the timing reflecting in the Data Transfer Schedule beyond December 31, 1999 and PPL Electric will provide 60-days advance notice to EGSs before any modification takes effect so that parties that disagree with the discontinuance of the Data Transfer Schedule may request the Commission to overrule or modify ~~PPL's~~PPL Electric's decision.
6. EGS Charges must be received by PPL Electric in accordance with the Data Exchange Standards and the Transfer Schedule.
7. If PPL Electric does not receive EGS charges in accordance with the Data Transfer Schedule, PPL Electric will place the EGS charges into the next billing cycle and the delayed EGS charges will appear on the customer's bill the following month. The customer's bill for the current billing period will state that the EGS charges for the current billing period are not available. The remittance period for EGS charges will begin when EGS charges actually appear on the bill. Any transactions with EGS charges sent to PPL Electric which are not in accordance with the Data Exchange Standards established by the Electronic Data Exchange Working Group or after the time periods outlined in the Data Transfer Schedule, will be rejected and the EGS will need to resubmit this data the following month.
8. PPL Electric will collect customer's payments and will process payments in accordance with the Commission's Chapter 56 standards and payment priority set forth in Docket No. M-00960890F.001 and Rule 9 of PPL Electric's EDC Tariff.

~~1.~~ This section is applicable only to the Large Commercial and Industrial (Large C&I) Customer Class, which includes Rate Schedules LP-4, ~~IS-P (R),~~ LP-5, ~~LP-6, LPEP, IS-T (R),~~ and standby service for Rate Schedules LP-4 and LP-5. PPL Electric will pay the EGS for amounts owed for all undisputed EGS charges regardless of whether the

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9. customer has paid PPL Electric. An amount is deemed disputed if the customer contacts PPL Electric questioning the charges on the bill and he/she does not agree with PPL Electric's and/or the EGS's position regarding the amount due for EGS charges. If the EGS charges are not in dispute, PPL Electric will remit all applicable

monies due the EGS, even if the PPL Electric portion of the bill is disputed. A customer's claim of the inability to pay shall not constitute a dispute for purposes of PPL Electric's obligation to pay the EGS its undisputed charges. If PPL Electric is required to make payment to the EGS for electricity delivered to the customer for which the customer has not made timely payment to PPL Electric, then PPL Electric shall be subrogated and succeed to the EGS's rights of recovery with respect to the electricity delivered to the customer from whom payment has not been received by PPL Electric. In no event may PPL Electric terminate a customer for any unpaid EGS charges subrogated to PPL Electric under this provision.

EGSs are permitted to perform credit checks and require deposits for large C&I customers and are permitted to deny serving large C&I customers for credit-related reasons.

~~9.~~10. ~~10.~~ PPL Electric will pay the EGS in accordance with the following schedule:

a) Residential Rate Classes - PPL Electric will send the EGS the amount of its undisputed EGS Charges, regardless of whether the customer has paid PPL Electric, within 25-calendar days from the date of the electronic transmission of the EGS Charges.

b) Non Residential Rate Classes. - PPL Electric will send the EGS the amount of its undisputed EGS Charges within 20-calendar days from the date of the electronic transmission of the EGS Charges.

c) Payment will not be made to the EGS when EGS Charges are not received by PPL Electric within the specified time period, as explained in paragraph 6 above. Payment for these charges will be made according to the applicable schedule in the following month, if they are received within the appropriate time period along with the current month charges.

d) PPL Electric will make payments of funds payable to the EGS by ACH with remittance advice to a bank designated by the EGS.

~~10.~~11. ~~11.~~ This section is applicable only to the Large C&I Customer Class, as defined in Section 9. Undisputed accounts that are 90 days or three billing cycles overdue, whichever is shorter, will be considered seriously delinquent and, at the request of either the EDC or EGS, will revert to two-bill status.

~~11.~~12. ~~12.~~ Budget Billing. The EDC and EGS must provide a budget billing option for their charges. If an EGS does not offer a budget billing option (and the Commission waives any applicable requirement), the following process will apply:

- EGS transmits its CURRENT charges to PPL Electric.
- PPL Electric places EGS CURRENT charges on the PPL Electric bill.
- PPL Electric sends bill to customer.
- PPL Electric pays EGS within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for EGS CURRENT charges.
- Customer pays PPL Electric and EGS CURRENT and PPL Electric charges.

If an EGS does offer a budget billing option, the following process will apply:

- EGS calculates its budget amount based on its own budget billing protocol and transmits its BUDGET charges to PPL Electric.

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- ~~PPL~~ calculates BUDGET charges for its portion and places them on the PPL Electric bill.
- PPL Electric applies combined BUDGET charges to the bill and sends bill to customer.
- PPL Electric pays EGS within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for BUDGET charges.
- Customer pays PPL Electric for EGS BUDGET and PPL Electric BUDGET charges.

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General Rules for Budget Billing:

- Under EDC consolidated billing, both PPL Electric and the EGS will be responsible for calculating and managing the deferred balance for their respective budget charges.
- A customer can elect budget billing option for PPL Electric charges, EGS charges, or both.
- ~~PPL's~~PPL Electric's reconciliation occurs in month 12 (not necessarily December), or immediately when a customer ends budget billing.
- All rates classes are eligible for EDC budget billing option.
- PPL Electric will provide information of a customer's budget billing status to an EGS when confirming a customer switch.
- An EGS can notify PPL Electric electronically, after receiving customer permission, to change or end the EDC budget billing option.
- The customer will stay on PPL Electric budget billing if no indication is made by the EGS at the time of the customer switch.
- PPL Electric must display actual, budget and budget billing balance on the bill.

~~12.~~13. PPL Electric charges and EGS charges shall be based on the PPL Electric defined meter reading route. An EGS providing advanced metering services may request an adjustment to the meter reading schedule for an account which it meters. The EGS may select another PPL Electric defined meter reading schedule for that account. ~~On January 1, 1999,~~ PPL Electric will accommodate an EGS specified meter reading ~~for Rate Schedules LP4, LP5, LP6 LPEP, IST, ISA, PR-1, PR-2, and ISP. By the end of the second quarter 1999 PPL will accommodate EGS specified meter reading~~ schedules for ~~its remaining~~all rate schedules. The EGS must ask the Customer whether the Customer consents to the switch in meter reading schedule. The EGS must retain a record indicating the customer has consented to this change. If the record is not itself a hard copy document, but rather an electronic or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy upon request. The request must be received sixteen (16) days prior to the customer's currently scheduled meter read date and the change will take effect after that meter reading.

~~13.~~14. Dispute Process.

a) ~~a)~~ Residential Dispute Process.

1. ~~1.~~ PPL Electric shall process all disputes in accordance with the Public Utility Code and the Commission regulations (52 Pa. Code 56.1 et seq.). PPL Electric, as the entity responsible for the consolidated bill, must coordinate with the EGS so that a proper investigation of a customer dispute is conducted and completed within the time period prescribed by 52 Pa. Code 56.151(5) and that the customer and the EGS (if the EGS is involved in the dispute) are informed of the results of the investigation. The EGS shall cooperate fully with PPL Electric and shall provide all information needed by PPL Electric relating to the customer's dispute and must do so within five (5) business days of ~~PPL's~~PPL Electric's request if no field visit is needed, and within ten (10) business days of ~~PPL's~~PPL Electric's request if a field visit is needed. **Attachment A** outlines ~~PPL's~~PPL Electric's customer inquiry and dispute procedure for EDC consolidated billing.

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b) ~~b)~~ Residential Informal Complaints.

1. PPL Electric shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. PPL Electric, as the entity responsible for the consolidated bill, must coordinate with the customer's EGS so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission. **Attachment B** outlines ~~PPL's~~PPL Electric's informal complaint procedure for EDC consolidated billing.
2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by PPL Electric, as determined by the Commission, during EDC consolidated billing and the handling of the informal complaint are the responsibility of PPL Electric.

~~c)~~ Non-Residential Dispute Process.

c) ~~1.~~

1. PPL Electric, as the entity responsible for the consolidated bill, will coordinate with the EGS so that the proper investigation is made and that the customer and the EGS (if the EGS is involved in the dispute) are informed of the results of the investigation. The EGS shall provide all information needed by PPL Electric relating to the customer's complaint and must do so within five (5) business days of PPL Electric's request if no field visit is needed, and within ten (10) business days of the EGS's request if a field visit is needed.

~~c)~~d) ~~d)~~ Non-Residential Informal Complaints.

1. PPL Electric shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. PPL Electric, as the entity responsible for the consolidated bill, must coordinate with the customer's EGS so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission.
2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by PPL Electric, as determined by the Commission, during EDC consolidated billing and the handling of the informal complaint are the responsibility of the EDC.

~~14.~~15. ~~15.~~ PPL Electric will follow its current credit and collection policies for collections. Outstanding prior balances are not transferred when a customer switches from PPL Electric to an EGS, switches from one EGS to another, switches from an EGS to PLR or when the customer chooses another billing option, unless mutually agreed to by PPL Electric and the individual EGS.

Consolidated EGS Billing

1. The EGS will render a consolidated EGS bill monthly and in accordance with the Public Utility Code and the Commission's applicable regulations (52 Pa. Code §56.1 et seq.).
2. If PPL Electric is providing the metering services to the customer, PPL Electric will transmit Meter Data to the EGS. If the EGS is providing advanced metering services to the customer, the EGS will transmit the Meter Data to PPL Electric.
3. PPL Electric will calculate its customers' charges and will send its unbundled charges ("PPL Electric charges") to the EGS via VAN or Internet protocol.
4. EGS will provide space to enable PUC mandated messages in accordance with Chapter 56.

~~1.~~ PPL Electric and EGSs will transmit Meter Data and billing charges to each other in accordance with the attached interim monthly billing schedule (**Attachment E-**Data Transfer Schedule.) The Data Transfer Schedule will remain in effect until December 31, 1999. In

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5. ~~the~~ fourth quarter 1999, the Data Transfer Schedule will be revisited by PPL Electric and the parties and PPL Electric will determine whether to modify the timing reflecting in the Data Transfer Schedule beyond December 31, 1999 and PPL Electric will provide 60-days advance notice to EGSs before any modification takes effect so that parties that disagree with the discontinuance of the Data Transfer Schedule may request the Commission to overrule or modify ~~PPL's~~PPL Electric's decision.

~~6.~~ PPL Electric charges will be provided to the EGS in accordance with the data transfer procedures

6. established by the Electronic Data Exchange Standards and the Data Transfer Schedule.
7. ~~7.~~ If PPL Electric charges are not received by the EGS in accordance with the Data Transfer Schedule. The EGS will place the PPL Electric charges into the next billing cycle and the delayed PPL Electric charges will appear on the customer's bill the following month. The customer's bill for the current billing period will state that the PPL Electric charges for the current billing period are not available. The remittance period for EGS charges will begin when EGS charges actually appear on the bill. Any transactions with PPL Electric charges sent to an EGS after the time periods outlined in the Data Transfer Schedule will be rejected and PPL Electric will need to resubmit this data the following month.
8. ~~8.~~ The EGS will pay PPL Electric for the customer's amounts owed for all undisputed PPL Electric Charges regardless of whether the customer has paid the EGS. An amount is deemed disputed if the customer contacts the EGS questioning the charges on the bill and he/she does not agree with the EGS's and/or ~~PPL's~~PPL Electric's position regarding the amount due for PPL Electric charges. If PPL Electric charges are not in dispute, the EGS will remit all applicable monies due

to PPL Electric, even if the EGS portion of the bill is disputed. A customer's claim of an inability to pay shall not constitute a dispute for purposes of the EGS's obligation to pay PPL Electric its undisputed charges. If the EGS is required to make payment to PPL Electric for electricity delivered to the customer for which the customer has not made timely payment to the EGS, then the EGS shall be subrogated and succeed to ~~PPL's~~PPL Electric's rights of recovery with respect to the electricity delivered to the customer from whom payment has not been received by the EGS. In no event, however, may an EGS terminate a customer's PLR service or ~~PPL's~~PPL Electric's EDC service.

~~8.~~9.~~9.~~ The EGS will pay PPL Electric in accordance with the following schedule:

a) Residential Rate Classes ~~(Rate Schedules RS, RTD, RTS)~~ - The EGS will send PPL Electric the amount of the undisputed PPL Electric charges within 25-calendar days from the date of the electronic transmission of the PPL Electric charges.

b) Non Residential Classes. - The EGS will send the PPL Electric the amount of its undisputed PPL Electric charges within 20-calendar days from the date of the electronic transmission of the PPL Electric charges.

c) Payment will not be made to PPL Electric when PPL Electric charges are not received by the EGS within the specified time period, as explained in paragraph 6 above. Payment for these charges will be made according to the applicable schedule in the following month, if they are received within the appropriate time period along with the current month charges.

d) The EGS will make payments of funds payable to PPL Electric by ACH with remittance advice to a bank designated by PPL Electric.

~~10.~~ Budget Billing. The EGS will include on its bill the budget-billing amount for PPL

~~9.~~10. Electric customers who choose the budget billing option offered by PPL Electric. The following process will apply:

If the EGS does not offer its own budget billing option (and the Commission waives any applicable requirement):

- PPL Electric will transmit its BUDGET charges (including previous balance and current actual) to the EGS.

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- EGS places PPL Electric BUDGET charges on the EGS bill.
- EGS sends bill to customer.
- EGS pays PPL Electric within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for BUDGET charges.
- Customer pays EGS for PPL Electric BUDGET and EGS charges.

Month 12 Process:

- PPL Electric transmits the previous balance (credit or debit) plus CURRENT charges.
- EGS places PPL Electric CURRENT and previous balance (credit or debit) charges on the EGS bill.
- EGS sends bill to customer.
- EGS pays PPL Electric within 25-calendar days for residential rate classes and 20-calendar days for non-residential rate classes for BUDGET balance and CURRENT charges.
- Customer pays EGS for CURRENT and previous balances.

If the EGS offers its own budget billing option, the following process will apply:

- ~~PPL transmits its BUDGET charges to EGS.~~
- EGS calculates its BUDGET charges and places them on the EGS bill with PPL Electric budget charges.
- EGS sends bill to customer.
- EGS pays PPL Electric within 25-calendar days for residential customers and 20 days for non-residential customers for BUDGET charges.
- Customer pays EGS for PPL Electric and EGS BUDGET charges

General Rules for Budget Billing:

- Under EGS consolidated billing, both PPL Electric and the EGS will be responsible for calculating and managing the deferred balance for their respective budget billing charges.
- An EGS will provide information of a customer's budget status to PPL Electric when confirming a customer switch.
- An EGS can notify PPL Electric electronically, after receiving customer permission, to change or end the PPL Electric budget billing option.
- The customer will stay on PPL Electric budget billing if no indication is made by the EGS at the time of the switch.
- PPL Electric must transmit actual, budget and budget balance for display on the bill.

~~10.~~11. PPL Electric charges and EGS charges shall be based on the EDC defined meter reading route. An EGS providing advanced metering services may requests an adjustment to the meter reading schedule for an account, which it meters. The EGS may select another EDC defined meter reading schedule for ~~that account. On January 1, 1999, PPL will accommodate an EGS specified meter reading of Rate Schedules LP4, LP5, LP6 LPEP, IST, PR-1, PR-2, ISA and ISP. By the end of the second quarter 1999 PPL will accommodate EGS specified meter reading schedules for its remaining rate schedules.~~all rate schedules. The EGS must ask the Customer whether the Customer consents to the switch in meter reading schedule. The EGS must retain a record indicating the customer has consented to this change. If the record is not itself a hard copy document, but rather an electronic or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy upon request. The request must be received sixteen (16) days prior to the customer's currently scheduled meter read date and the change will take effect after that meter reading.

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~~or computer record, the EGS must be able to print or otherwise reproduce the record in hard copy upon request. The request must be received sixteen (16) days prior to the customer's currently scheduled meter read date and the change will take effect after that meter reading.~~

~~11.~~12. ~~12.~~ Dispute Process.

a) ~~a)~~ Residential Disputes.

1. ~~1.~~ The EGS shall process all complaints in accordance with the Public Utility Code and the Commission's regulations (52 Pa. Code 56.1 et seq.). The EGS, as the entity responsible for the consolidated bill, must coordinate with PPL Electric so that a proper investigation of a customer dispute is conducted and completed within the time period prescribed by 52 Pa. Code 56.151(5) and that the customer and PPL Electric (if PPL Electric is involved in the dispute) are informed of the results of the investigation. PPL Electric shall cooperate fully with the EGS and shall provide all information needed by the EGS relating to the customer's dispute and must do so within five (5) business days of the EGS request if no field visit is needed, and within ten (10) business days of the EGS's request if a field visit is needed. **Attachment ~~-~~ C** outlines the EGS's customer inquiry and dispute procedure for EGS consolidated billing.

b) ~~b)~~ Residential Informal Complaints.

1. The EGS shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. The EGS, as the entity responsible for the consolidated bill, must coordinate with PPL Electric so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission. PPL Electric will provide the EGS, to the extent is has the data, information relating to the customer's previous EGSs during the previous two years to assist the EGS in providing the Commission's required two year billing history. **Attachment D** outlines the EGS informal complaint procedure for EGS consolidated billing.
2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by the EGS, as determined by the Commission, during EGS consolidated billing and the handling of the informal complaint are the responsibility of the EGS.

c) Non-Residential Dispute Process.

1. The EGS, as the entity responsible for the consolidated bill, will coordinate with PPL Electric so that the proper investigation is made and that the customer and PPL Electric (if PPL Electric is involved in the dispute) are informed of the results of the investigation. PPL Electric shall provide all information needed by the EGS, relating to the customer's complaint and must do so within five (5) business days of the EGS's request if no field visit is needed, and within ten (10) business days of the EGS's request if a field visit is needed.
2. Non-Residential Informal Complaints

d) Non-Residential Informal Complaints.

1. The EGS shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations. ~~PPL~~The EGS, as the entity responsible for the consolidated bill, must coordinate with PPL Electric so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission. PPL Electric will provide the EGS, to the extent is has the data, information relating to the customer's previous EGSs during the previous two years to assist the EGS in providing the Commission's required two year billing history. **Attachment D** outlines the EGS informal complaint procedure for EGS consolidated billing.
2. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by the EGS, as determined by the Commission, during EGS consolidated billing and the handling of the informal complaint are the responsibility of the EGS.

PPL Electric Utilities Corporation

~~c)~~a) ~~c) Non-Residential Dispute Process.~~

~~1. The EGS, as the entity responsible for the consolidated bill, will coordinate with PPL so that the proper investigation is made and that the customer and PPL (if PPL is involved in the dispute) are informed of the results of the investigation. PPL shall provide all information needed by the EGS, relating to the customer's complaint and must do so within five (5) business days of the EGS's request if no field visit is needed, and within ten (10) business days of the EGS's request if a field visit is needed.~~

~~d)~~a) ~~d) Non-Residential Informal Complaints.~~

~~1. The EGS shall process all informal complaints in accordance with the Public Utility Code and the Commission's regulations.~~ The EGS, as the entity responsible for the consolidated bill, must coordinate with PPL so that the proper information is submitted to the Commission's Bureau of Consumer Services within the time period required by the Commission. PPL ~~will provide the EGS, to the extent is has the data, information relating to the customer's previous EGSs during the previous two years to assist the EGS in providing the Commission's required two year billing history.~~ ~~**Attachment D**~~ ~~outlines the EGS informal complaint procedure for EGS consolidated billing.~~

~~1. Any violation letter sent by the Commission shall be addressed to the billing entity at the time of the alleged violation. All violations committed by the EGS, as determined by the Commission, during EGS consolidated billing and the handling of the informal complaint~~

~~**Issued November 30, 2009** **Effective January 1, 2010**~~

~~are the responsibility of the EGS.~~

13. ~~13.~~ The EGS will follow credit and collection policies in compliance with the applicable Commission regulations. Outstanding balances are not transferred when a customer switches from the EGS to PPL Electric, switches from one EGS to another or when the customer chooses another billing option, unless mutually agreed to by PPL Electric and the individual EGS.

Separate EDC/EGS Billing

1. PPL Electric and the EGS will separately send their bills directly to the customer.
2. If PPL Electric is providing the metering services to the customer, PPL Electric will transmit Meter Data to the EGS. If the EGS is providing advanced metering services to the customer, the EGS will transmit the Meter Data to PPL Electric.

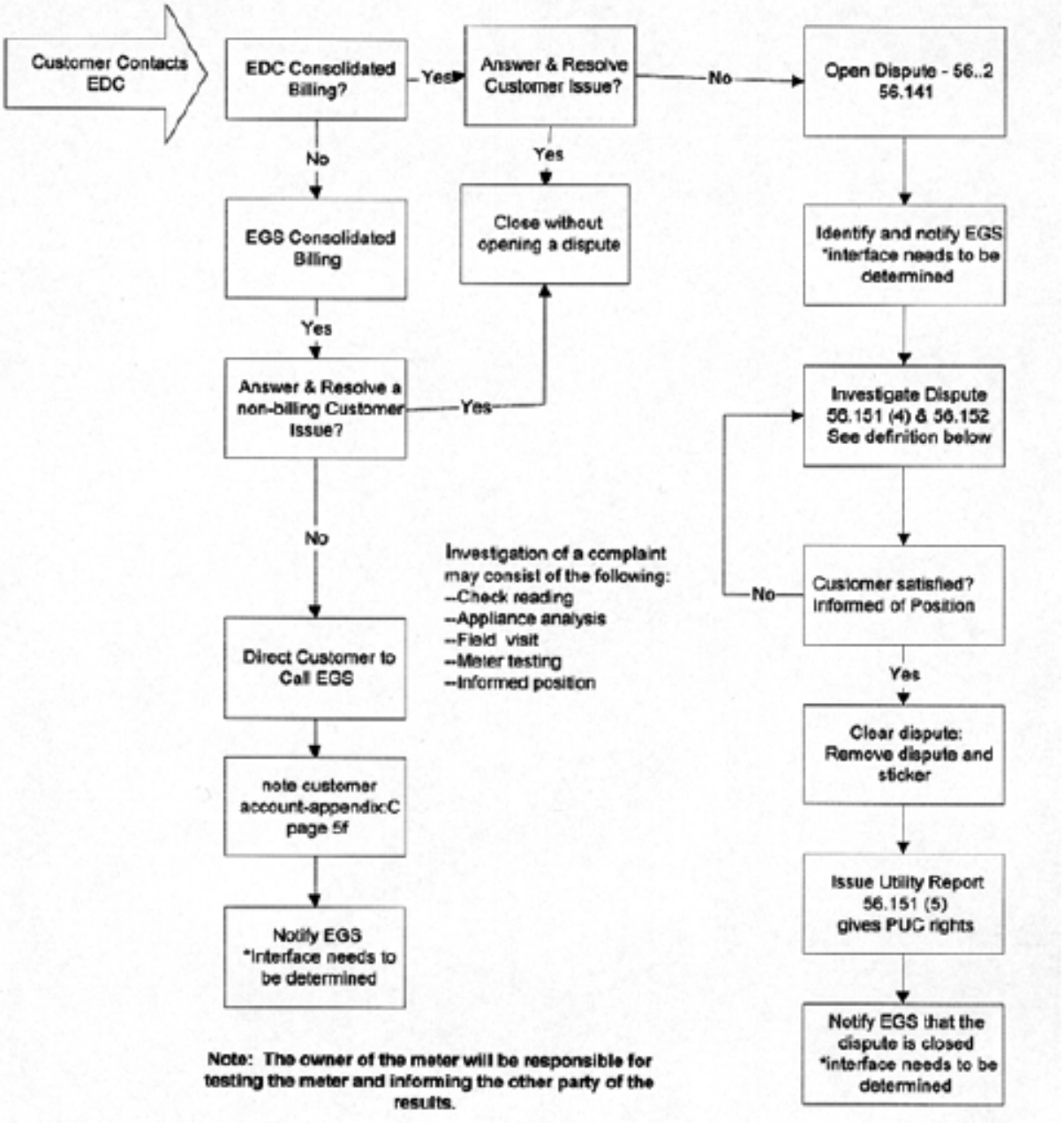
PPL Electric Utilities Corporation

PPL Electric Utilities Corporation

PPL Competive Billing Specifications Rider

Attachment A

EDC Consolidated Billing
Customer Dispute Handling

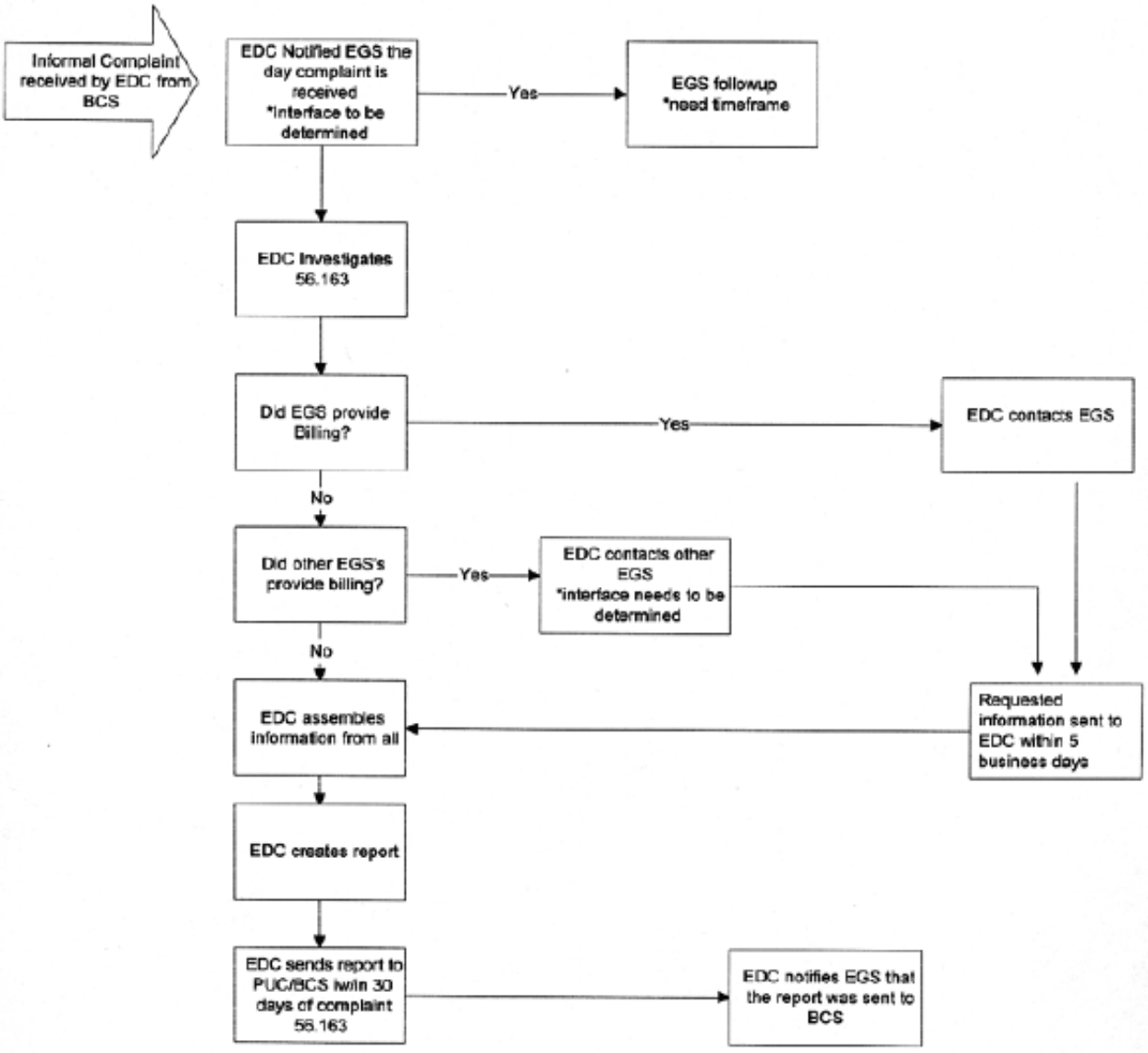


PPL Electric Utilities Corporation

PPL Competitive Billing Specifications Rider

Attachment B

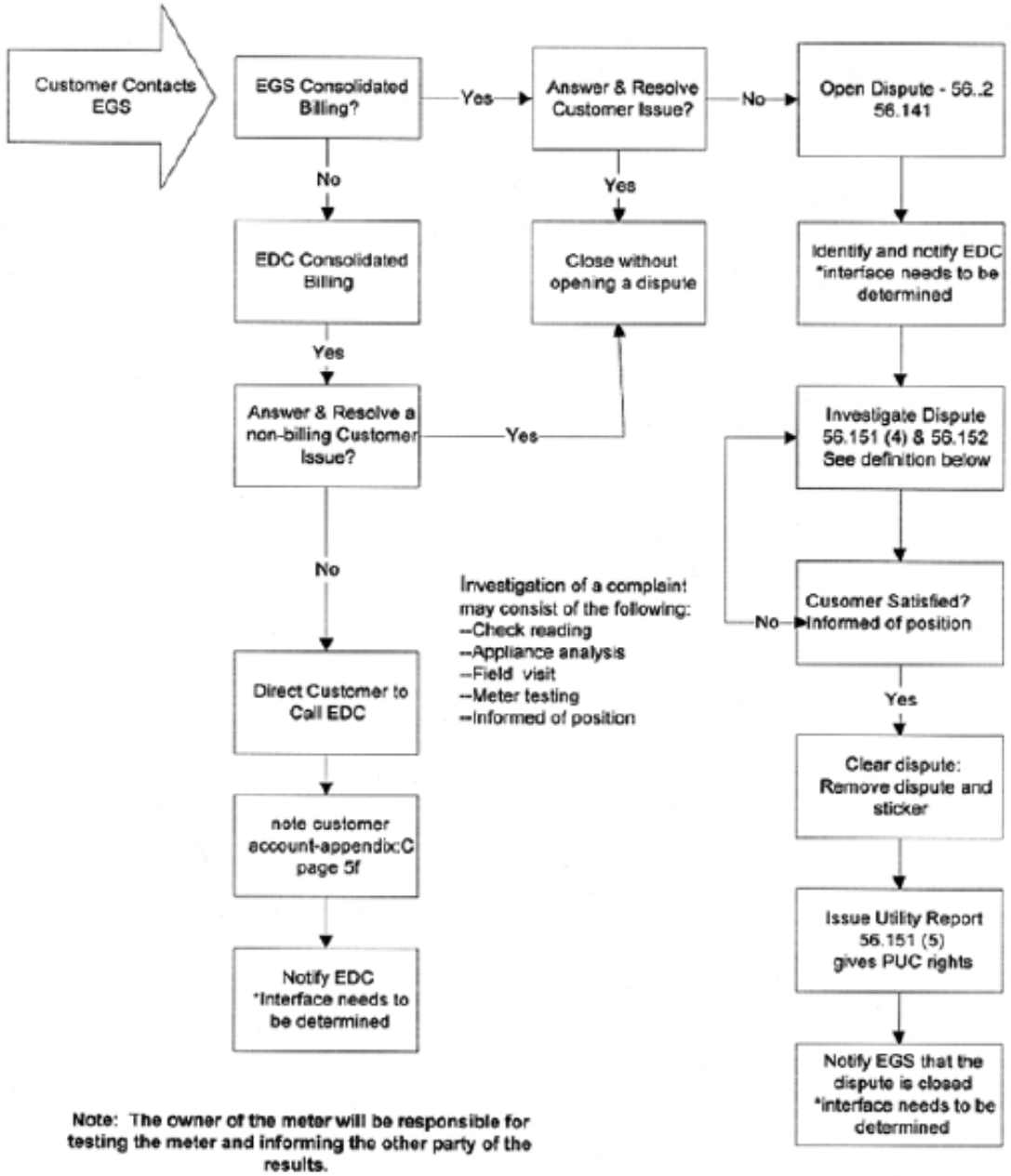
Informal Complaints to EDC



PPL Electric Utilities Corporation

PPL Competitive Billing Specifications Rider **Attachment C**

EGS Consolidated Billing
Customer Dispute Handling

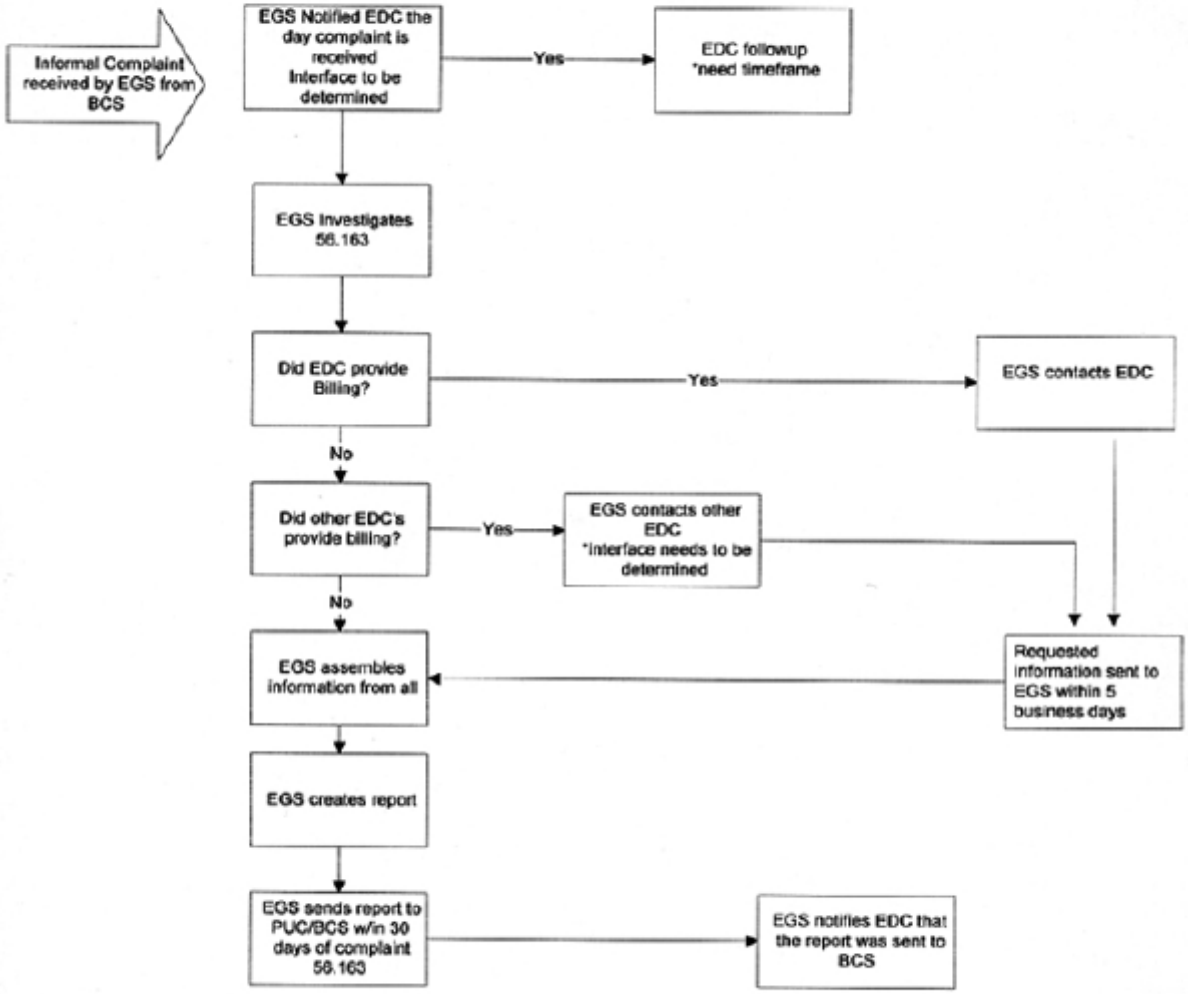


Note: The owner of the meter will be responsible for testing the meter and informing the other party of the results.

PPL Electric Utilities Corporation

PPL Competitive Billing Specifications Rider **Attachment D**

Informal Complaints to EGS



PPL Electric Utilities Corporation

Billing Specifications

PPL Competitive Billing Specifications Rider

Attachment E

	Data Transfer on PPEL Energy Business Days ---->	Day 0	Day 1	Day 2	Day 3	Day 4	Day 5 "Slip Period"*	Day 6
I	EDC Consolidated Billing - EDC reading	- EDC reads meter	- EDC transmits (A) available reading data to EGS NLT 3PM EST	- EDC transmits (B) reading data including estimates to EGS NLT 3PM EST	- EGS transmits (A) billing data to EDC NLT 3PM EST - EDC bills (A)	- EGS transmits (B) billing data to EDC NLT 3PM EST - EDC bills (B) - EDC mails bills (A)	- EGS transmits 'slip' ($*) billing data to EDC NLT 3PM EST - EDC mails bills (B) - EDC bills ($*) - EDC releases remaining bills**	- EDC mails bills ($*)
II	EDC Consolidated Billing - EGS reading	- EGS reads meter	- EGS transmits (A) reading data to EDC NLT 3PM EST	- EGS transmits (B) reading data including estimates to EDC NLT 3PM EST	- EGS transmits (A) billing data to EDC NLT 3PM EST - EDC bills (A)	- EGS transmits (B) billing data to EDC NLT 3PM EST - EDC bills (B) - EDC mails bills (A)	- EGS transmits 'slip' ($*) billing data to EDC NLT 3PM EST - EDC mails bills (B) - EDC bills ($*) - EDC releases remaining bills	- EDC mails bills ($*)
III	EGS Consolidated Billing - EDC reading	- EDC reads meter	- EDC transmits (A) available reading data to EGS NLT 3PM EST	- EDC transmits (B) reading data including estimates to EGS NLT 3PM EST	- EDC transmits (A) billing data to EGS NLT 3PM EST - EGS bills (A)	- EDC transmits (B) billing data to EGS NLT 3PM EST - EGS bills (B) - EGS mails bills (A)	- EDC transmits 'slip' ($*) billing data to EGS NLT 3PM EST - EGS mails bills (B) - EGS bills ($*) - EGS releases remaining bills**	- EGS mails bills ($*)
IV	EGS Consolidated Billing - EGS reading	- EGS reads meter	- EGS transmits (A) reading data to EDC NLT 3PM EST	- EGS transmits (B) reading data including estimates to EDC NLT 3PM EST	- EDC transmits (A) billing data to EGS NLT 3PM EST - EGS bills (A)	- EDC transmits (B) billing data to EGS NLT 3PM EST - EDC bills (B) - EDC mails bills (A)	- EDC transmits 'slip' ($*) billing data to EGS NLT 3PM EST - EGS mails bills (B) - EGS bills ($*) - EGS releases remaining bills**	- EGS mails bills ($*)
V	Separate Bills - EDC reading	- EDC reads meter	- EDC transmits (A) available reading data to EGS NLT 3PM EST	- EDC transmits (B) reading data including estimates to EGS NLT 3PM EST				
VI	Separate bills - EGS reading	- EGS reads meter	- EGS transmits (A) available reading data to EDC NLT 3PM EST	- EGS transmits (B) reading data including estimates to EDC NLT 3PM EST				

* Slip Period allows for an additional day of processing of billing information in 1999.

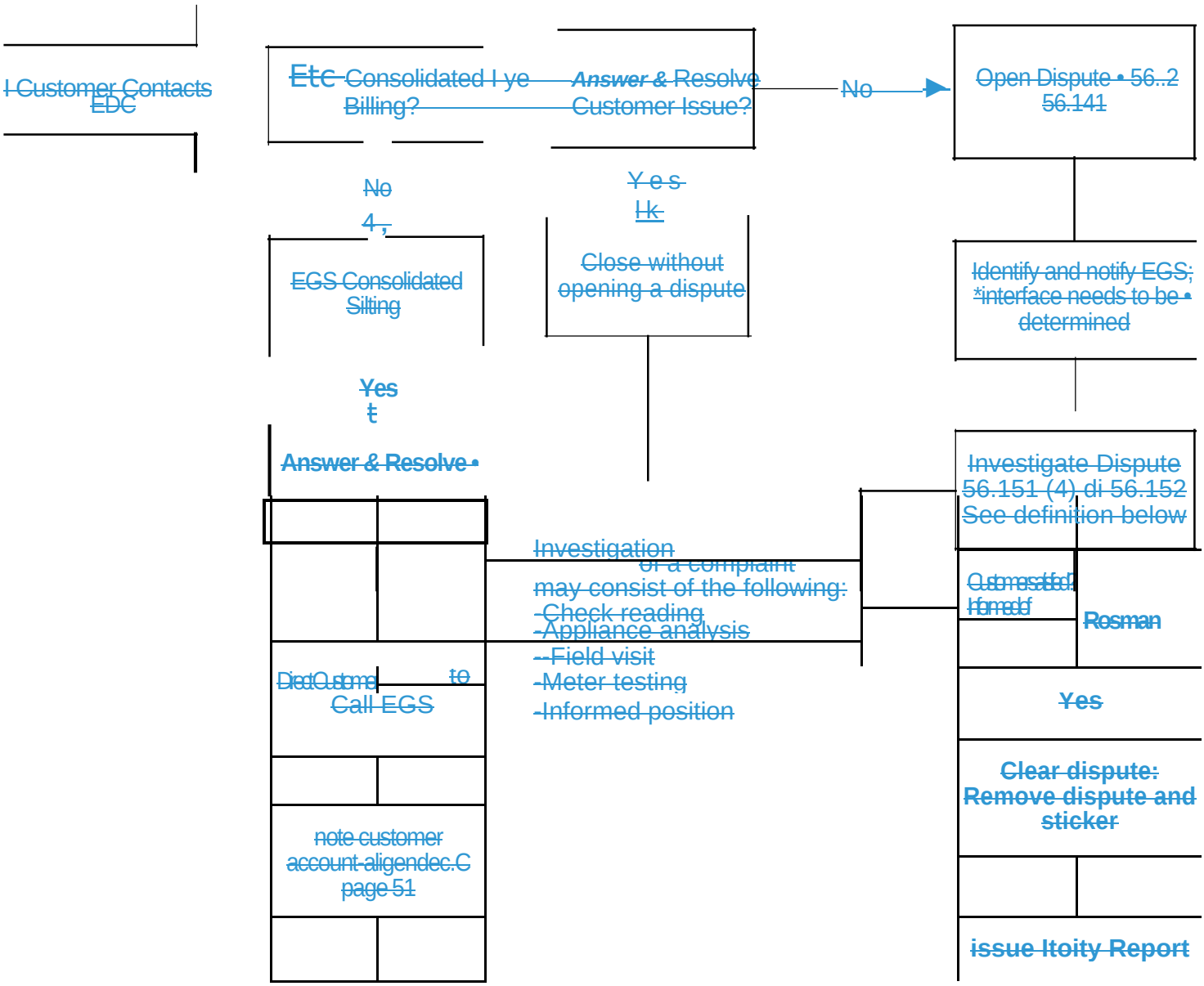
** On day 6, after 'slip' date is processed, Consolidated Billing Party will release all remaining bills. Bills will carry a message indicating that other party's data was unavailable at the time of billing.

PP&L Energy
5/20/99

Electric Utilities Corporation

PPL Competive Billing Specifications Rider Attachment A

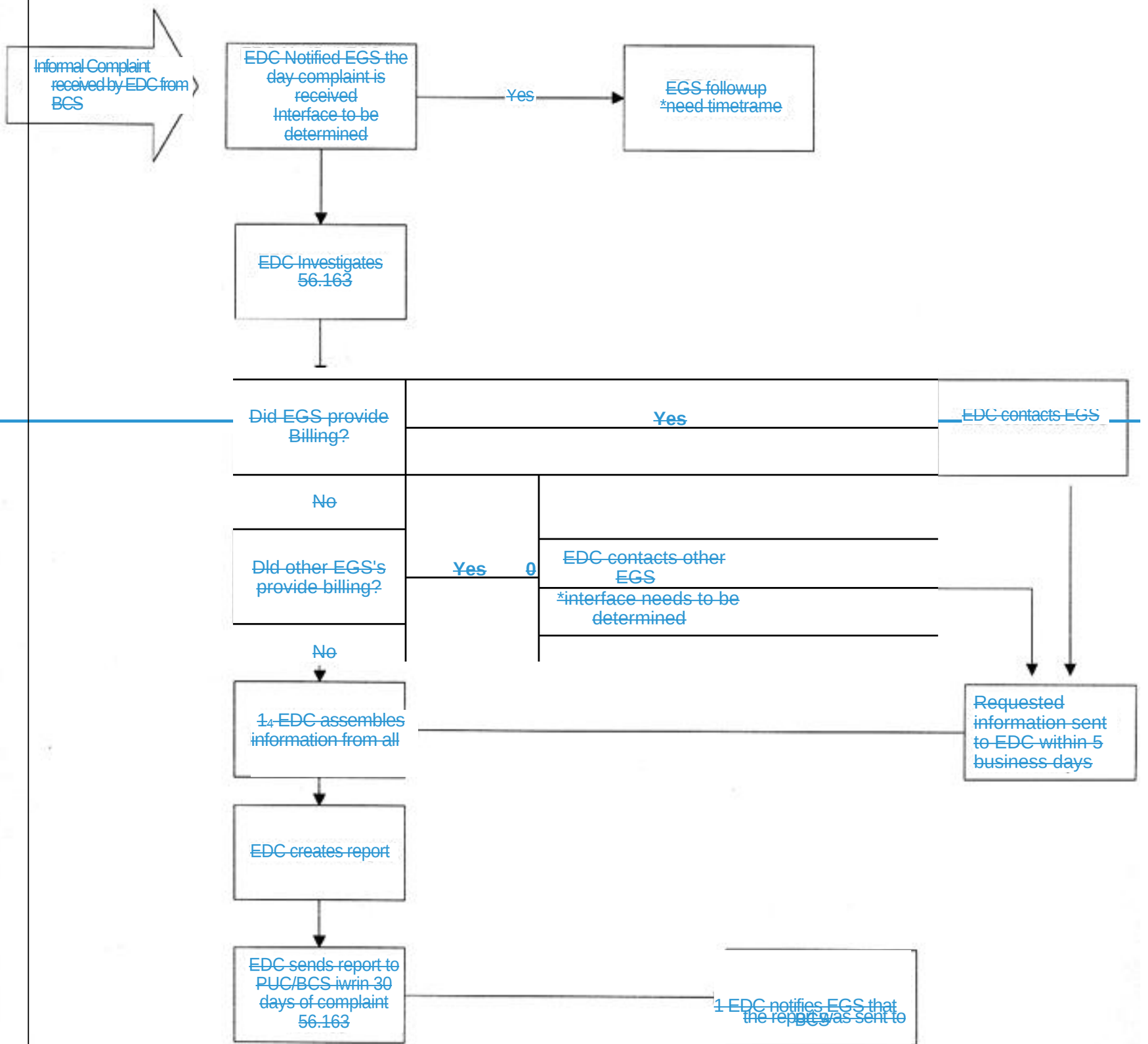
EDC Consolidated Billing
Customer Dispute Handling



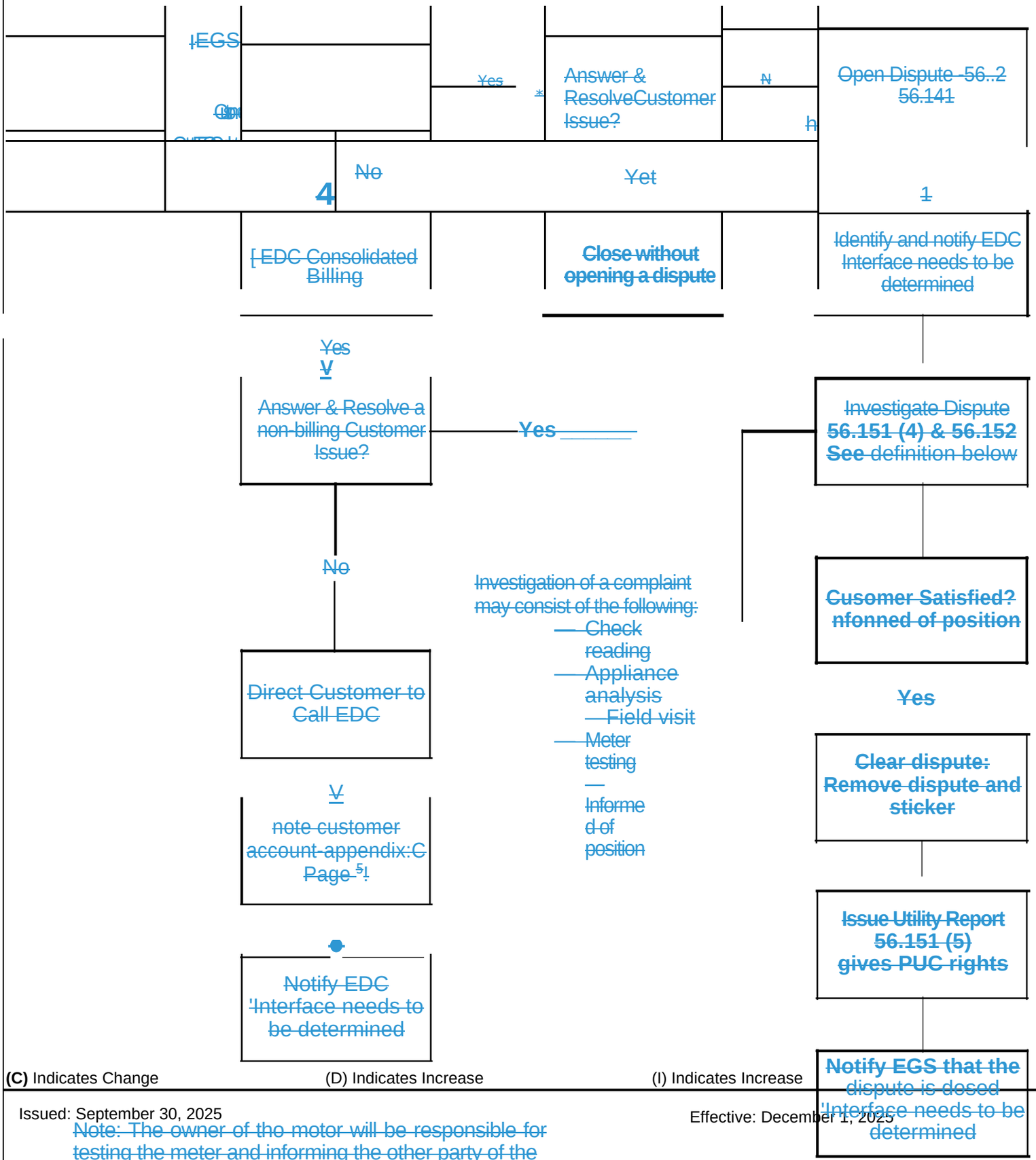
PPL Electric Utilities Corporation

~~Notify EGS 'Interface needs to be determined~~		~~56.151 (5)~~
~~Note:~~	~~meter will be responsible for testing the meter end informing the other party of the results.~~	~~Notify EGS that the dispute b dosed Interface needs to be determined~~

Informal Complaints to EDC



EGS Consolidated Billing
Customer Dispute Handling

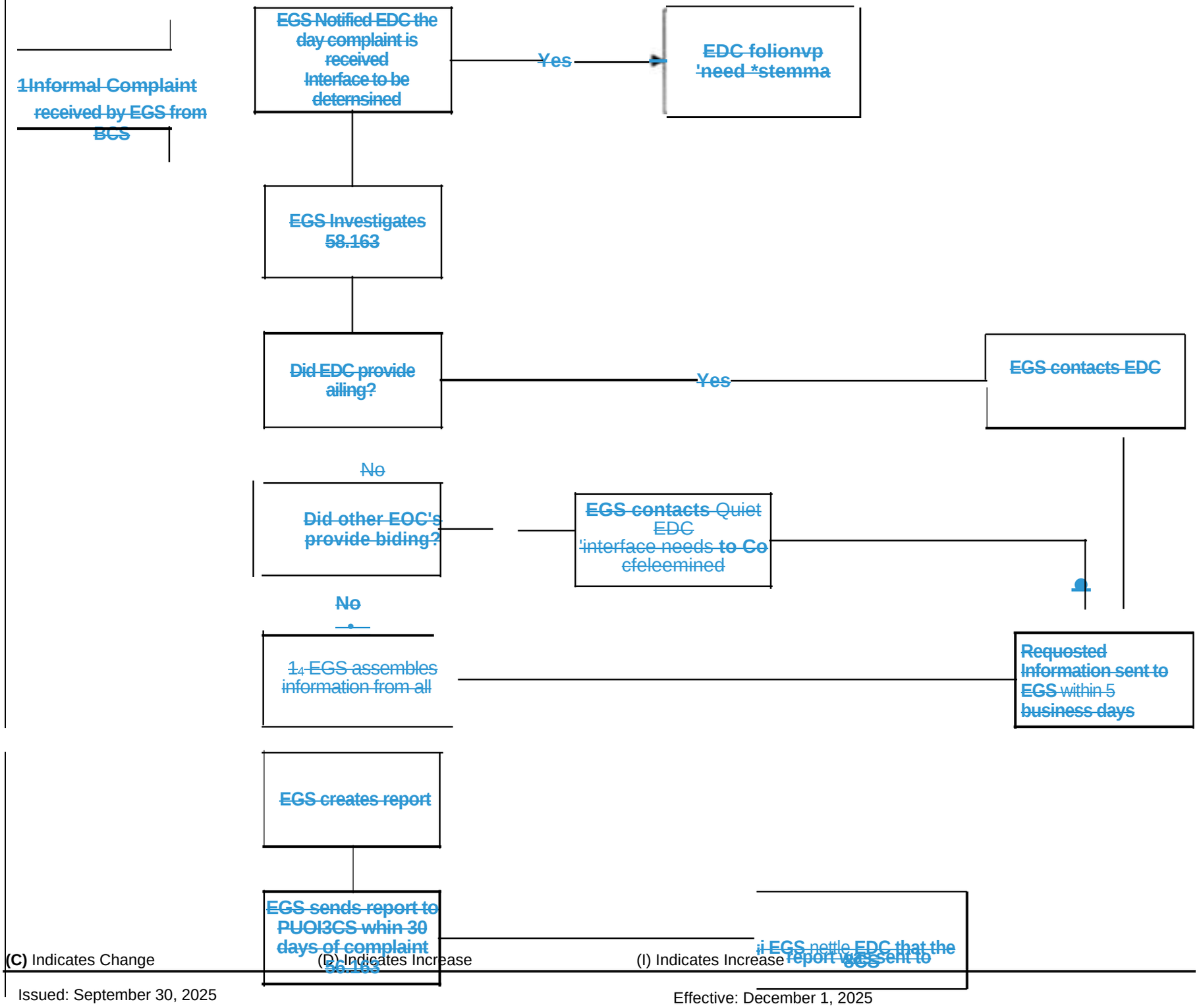


Note: The owner of tho motor will be responsible for testing the meter and informing the other party of the results.

Electric Utilities Corporation

Electric Pa. P.U.C. No. 2S
Original Page No. 29I

Informal Complaints to EGS



PPL Electric Exhibit LN-2

Summary List of Supplier Tariff Changes

1. Title Page and Table of Contents – Added to improve clarity and ease of navigation in the tariff.

2. Definitions – Changes to improve clarity, reflect current or proposed practice, add newly defined terms, reflect other changes to the Supplier Tariff, and correct any small typographical errors.

3. Rule 1 – Changes to improve clarity and correct any small typographical errors. Edits to Rule 1.4 regarding the incorporation of the tariff in Coordination Agreement and applicability to those customers receiving service unlawfully or in an unauthorized or fraudulent manner. Deletion of Rule 1.5 regarding "Use of Riders."

4. Rule 2 – Changes to improve clarity and correct any small typographical errors.

5. Rule 3 – Changes to improve clarity and correct any small typographical errors. Updates to provisions governing registration for coordination services, incomplete registrations, grounds for rejecting registration, offer of conditional acceptance of registration, rejection of registration, and approval of registration.

6. Rule 4 – Changes to improve clarity and correct any small typographical errors. Updates to provisions about state licensing, procurement of energy, capacity, and AEPS, and transmission service and obligations. Updates to communication requirements and data exchange to reflect current practice. Updates to Coordination Services Charges, including the EDI transaction fees and DUNS testing fees described in PPL Electric witness Lisa Norden's direct testimony (PPL Electric St. No. 18). Incorporation of updated credit requirements for EGSs.

7. Rule 5 – Changes to improve clarity and correct any small typographical errors. Edits to data access, exchange, and maintenance provisions, including updates to reflect current practice. Updates to provisions regarding customer notice and switching from one EGS to another EGS, switching from one EGS back to default service, and discontinuing service.

8. Rule 6 – Changes to improve clarity and correct any small typographical errors. Deletion of references to retail tariff rate schedules that have been or are being eliminated. Removal of provisions applicable to the phase-in of the competitive market for retail electric supply.

9. Rule 7 – Changes to improve clarity and correct any small typographical errors.

10. Rule 8 – Changes to improve clarity and correct any small typographical errors. Addition of daily reconciliation provision.

11. Rule 9 – Changes to improve clarity and correct any small typographical errors.

12. Rule 10 – No substantive changes.

13. Rule 11 – Changes to improve clarity and correct any small typographical errors.

14. Rule 12 – Changes to improve clarity and correct any small typographical errors. Updates to reflect changes in billing of Coordination Services Charges described in PPL Electric witness Lisa Norden's direct testimony (PPL Electric St. No. 18). Deletion of references to retail tariff rate schedules that have been or are being eliminated. Removal of old provisions applicable to the initial POR Program. Updates to discount rates to reflect the percentages set forth in PPL Electric witness Katelyn Arnold's direct testimony (PPL Electric St. No. 13).

15. Rule 13 – Changes to improve clarity and correct any small typographical errors.

16. Rule 14 – No substantive changes.

17. Rule 15 – Changes to improve clarity and correct any small typographical errors.

18. Rule 16 – Changes to improve clarity and correct any small typographical errors.

19. Rule 17 – Changes to improve clarity and correct any small typographical errors.

20. Rule 18 – Changes to improve clarity and correct any small typographical errors.

21. Rule 19 – No substantive changes.

22. Load Data Supply Charge – Changes to improve clarity and correct any small typographical errors.

23. Technical Support and Assistance Charge – Changes to improve clarity and correct any small typographical errors.

24. Individual Coordination Agreement Rider – Changes to improve clarity and correct any small typographical errors.

25. Scheduling Coordinator Designation Form – Changes to improve clarity and correct any small typographical errors.

26. Competitive Metering Specifications Rider – Changes to improve clarity and correct any small typographical errors. Removal of outdated language, including provisions applicable to installation of advanced meters before January 1, 2003.

27. Competitive Billing Specifications Rider – Changes to improve clarity and correct any small typographical errors. Deletion of references to retail tariff rate schedules that have been or are being eliminated.

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2025

Exhibit JJS 1

Prepared by:

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

PPL ELECTRIC UTILITIES CORPORATION

Allentown, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

September 8, 2025

PPL Electric Utilities Corporation
827 Hausman Road
Allentown, PA 18104

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle

081602.100

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PART I. RESULTS OF STUDY

PPL ELECTRIC UTILITIES CORPORATION
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of June 30, 2025. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2020-2024 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-6. The original cost, calculated accrued depreciation, allocated book depreciation reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2020 through 2024, beginning on pages III-2 through III-5.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	80-S4	258,784,684.34	69,186,156	189,598,528	3,108,479	1.20	61.0
351.1	COMPUTER HARDWARE	5-SQ	14,254,948.01	5,052,231	9,202,717	3,711,577	26.04	2.5
351.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	30,061,686.67	15,799,285	14,262,402	4,791,849	15.94	3.0
	10-YEAR ASSETS	10-SQ	6,463,654.54	4,784,755	1,678,900	559,633	8.66	3.0
	TOTAL ACCOUNT 351.2		36,525,341.21	20,584,040	15,941,302	5,351,482	14.65	3.0
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,054,060.30	1,041,955	12,106	865	0.08	14.0
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	211,045,672.73	30,585,333	180,460,339	18,457,457	8.75	9.8
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	25,546,820.27	5,665,527	19,881,293	1,377,472	5.39	14.4
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196,680.34	26,323	170,357	11,953	6.08	14.3
352	STRUCTURES AND IMPROVEMENTS	65-R2	286,776,454.11	37,906,742	248,869,712	4,419,128	1.54	56.3
353	STATION EQUIPMENT	44-R1.5	2,773,747,874.38	464,884,613	2,308,863,261	62,683,601	2.26	36.8
354	TOWERS AND FIXTURES	75-R3	2,826,677,810.95	361,748,778	2,464,929,032	38,354,368	1.36	64.3
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304,069.85	7,799,415	3,504,655	83,706	0.74	41.9
355	POLES AND FIXTURES	45-R0.5	371,682,173.72	5,985,911	365,696,263	9,554,790	2.57	38.3
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572,211.63	5,383,858	7,188,354	129,552	1.03	55.5
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,667,300,072.08	199,749,886	1,467,550,186	25,658,832	1.54	57.2
357	UNDERGROUND CONDUIT	60-S4	31,718,322.31	7,097,346	24,620,976	486,976	1.54	50.6
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343,105.24	27,549,490	84,793,615	2,135,796	1.90	39.7
359	ROADS AND TRAILS	80-R4	6,572,347.22	3,849,466	2,722,881	66,314	1.01	41.1
	TOTAL TRANSMISSION PLANT		**8,648,102,648.69**	**1,254,097,072**	**7,394,005,577**	**175,592,348**	**2.03**	**42.1**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	80-R4	80,686,934.03	40,079,127	40,607,807	756,693	0.94	53.7
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	62,831,987.87	19,638,798	43,193,189	810,599	1.29	53.3
362	STATION EQUIPMENT	53-R2	865,858,360.98	220,093,453	645,764,908	15,527,768	1.79	41.6
363	ENERGY STORAGE EQUIPMENT	15-L3	6,302.11	2,183	4,119	449	7.12	9.2
363.1	COMPUTER HARDWARE	5-SQ	21,342,747.13	12,103,398	9,239,349	3,810,614	17.85	2.4
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698,698.88	3,411,688	11,287,011	2,915,380	19.83	3.9
363.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	18,249,268.27	11,396,736	6,852,532	3,412,633	18.70	2.0
	15-YEAR ASSETS	15-SQ	12,861,285.37	1,698,218	11,163,067	858,697	6.68	13.0
	CLOUD - 5-YEAR ASSETS	5-SQ	1,496,675.48	582,739	913,936	301,685	20.16	3.0
	TOTAL ACCOUNT 363.2		32,607,229.12	13,677,693	18,929,535	4,573,015	14.02	4.1
363.3	COMMUNICATION EQUIPMENT	15-SQ	7,994,289.84	5,314,095	2,680,195	466,160	5.83	5.7
363.31	COMMUNICATION EQUIPMENT - RF	20-S2	1,700,126.22	348,659	1,351,467	107,754	6.34	12.5
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2	15,033,420.04	1,834,980	13,198,440	1,001,389	6.66	13.2
363.33	COMMUNICATION EQUIPMENT - SE	25-R2	6,652,873.20	2,053,619	4,599,254	478,030	7.19	9.6
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5	11,879,090.28	1,529,821	10,349,269	1,107,077	9.32	9.3
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5	1,692,216.17	106,742	1,585,475	109,787	6.49	14.4
364.2	POLES, TOWERS AND FIXTURES - TOWERS	70-R3	23,109,880.90	9,696,971	13,412,910	283,943	1.23	47.2
364.4	POLES, TOWERS AND FIXTURES - POLES	55-R0.5	1,560,083,790.88	462,945,830	1,097,137,961	24,264,728	1.56	45.2
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3	153,513.71	81,535	71,979	1,768	1.15	40.7
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3	35,636,416.18	20,834,480	14,801,936	359,184	1.01	41.2

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5		1,596,499,899.21	359,334,448	1,237,165,452	26,555,539	1.66	46.6
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2		14,336.89	(36)	14,373	728	5.08	19.7
366	UNDERGROUND CONDUIT	70-R3		300,258,199.25	84,647,400	215,610,799	3,960,281	1.32	54.4
367	UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5		832,019,766.44	278,169,751	553,850,015	12,935,718	1.55	42.8
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ		395,675,221.72	134,892,173	260,783,048	12,391,341	3.13	21.0
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ		290,711,601.85	110,035,078	180,676,524	6,117,653	2.10	29.5
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ		55,648.57	34,117	21,531	1,911	3.43	11.3
369	SERVICES	60-R2		813,296,145.54	413,102,995	400,193,150	8,987,620	1.11	44.5
370.2	METERS - AMR	15-SQ		40,199,492.47	7,652,260	32,547,233	5,834,832	14.51	5.6
370.4	METERS - SMART METERS	15-SQ		11,989,987.64	444,001	11,545,986	837,779	6.99	13.8
370.5	METERS - RF MESH AMR	15-SQ		287,462,819.78	136,816,704	150,646,116	18,947,295	6.59	8.0
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3		319,228.36	213,778	105,450	10,762	3.37	9.8
371.4	AREA LIGHTING FIXTURES	25-L0.5		13,128,828.20	7,433,640	5,695,188	322,401	2.46	17.7
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5		192,199,438.76	72,971,089	119,228,350	4,490,463	2.34	26.6
	TOTAL DISTRIBUTION PLANT			**7,515,798,492.22**	**2,419,500,471**	**5,096,298,019**	**157,968,661**	**2.10**	**32.3**
	GENERAL PLANT								
387.3	ENERGY STORAGE EQUIPMENT	15-L3		621,594.95	215,287	406,308	44,260	7.12	9.2
389.4	LAND RIGHTS	75-R4		1,993.78	172	1,822	116	5.82	15.7
390.2	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	50-S0.5	*	339,141,932.64	89,342,610	249,799,320	16,674,409	4.92	15.0
	BUILDINGS - MINOR	45-R3		6,230,889.24	1,404,765	4,826,124	221,047	3.55	21.8
	TOTAL ACCOUNT 390.2			345,372,821.88	90,747,375	254,625,444	16,895,456	4.89	15.1
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1		36,672,193.96	431,202	36,240,992	2,019,848	5.51	17.9
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	5-SQ		1,535,153.45	1,534,921	232	0	0.00	0.0
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		23,539,899.67	11,802,563	11,737,336	1,633,094	6.94	7.2
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		4,275,792.69	1,880,346	2,395,447	324,263	7.58	7.4
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3		5,431,689.36	4,387,772	1,043,917	206,750	3.81	5.0
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5		20,792,796.13	13,482,133	7,310,663	1,479,024	7.11	4.9
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4		127,506,955.46	84,589,060	42,917,896	6,187,903	4.85	6.9
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	25-L2		10,384,998.11	5,227,998	5,157,000	347,542	3.35	14.8
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3		2,975,736.64	1,942,579	1,033,158	145,097	4.88	7.1
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3		473,896.77	466,762	7,135	5,285	1.12	1.4
393	STORES EQUIPMENT	25-SQ		2,542,803.26	1,327,514	1,215,290	100,088	3.94	12.1
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ		2,471,499.01	2,279,188	192,311	192,312	7.78	1.0
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		9,532,274.57	593,645	8,938,630	480,789	5.04	18.6
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ		1,083,675.27	925,161	158,515	79,258	7.31	2.0
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		30,646,885.62	18,013,815	12,633,070	1,451,177	4.74	8.7
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		2,354,976.55	1,397,521	957,456	122,597	5.21	7.8
395	LABORATORY EQUIPMENT	20-SQ		3,848,041.14	3,129,956	718,085	156,739	4.07	4.6
396	POWER OPERATED EQUIPMENT	15-S4		1,425,346.05	1,064,836	360,510	113,321	7.95	3.2
397.1	COMPUTER EQUIPMENT	5-SQ		21,237,533.04	15,883,803	5,353,730	3,107,918	14.63	1.7
397.2	SOFTWARE								
	5-YEAR ASSETS	5-SQ		58,655,888.77	42,052,482	16,603,407	7,732,597	13.18	2.1
	10-YEAR ASSETS	10-SQ		11,350,612.15	6,951,599	4,399,013	980,092	8.63	4.5
	15-YEAR ASSETS	15-SQ		46,786,138.66	12,235,920	34,550,219	3,013,905	6.44	11.5
	TOTAL ACCOUNT 397.2			116,792,639.58	61,240,001	55,552,639	11,726,594	10.04	4.7

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	5-SQ	42,407,836.96	25,069,716	17,338,121	6,152,102	14.51	2.8
	10-YEAR ASSETS	10-SQ	59,364,148.13	24,594,645	34,769,503	5,388,667	9.08	6.5
	15-YEAR ASSETS	15-SQ	108,573,621.21	25,655,025	82,918,596	6,938,292	6.39	12.0
	TOTAL ACCOUNT 397.27		210,345,606.30	75,319,386	135,026,220	18,479,061	8.79	7.3
397.3	COMMUNICATION EQUIPMENT	15-SQ	7,958,288.77	5,463,486	2,494,803	361,791	4.55	6.9
398	MISCELLANEOUS EQUIPMENT	20-SQ	5,192,014.66	2,250,842	2,941,173	454,402	8.75	6.5
	TOTAL GENERAL PLANT		**995,017,106.67**	**405,597,323**	**589,419,782**	**66,114,685**	**6.64**	**8.9**
TOTAL DEPRECIABLE PLANT			**17,158,918,247.58**	**4,079,194,866**	**13,079,723,378**	**399,675,694**	**2.33**	**32.7**
NONDEPRECIABLE PLANT								
301	ORGANIZATION		476,251.80					
302	FRANCHISES AND CONSENTS		147,083.87					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46,959.00					
350.2	LAND		49,941,369.61					
360.2	LAND		22,311,301.86					
389.2	LAND		7,243,453.80					
TOTAL NONDEPRECIABLE PLANT			**80,166,419.94**					
TOTAL UTILITY PLANT			**17,239,084,667.52**					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2020			2021			2022			2023			2024				
ACCOUNT	GROSS SALVAGE	-	COST OF REMOVAL	GROSS SALVAGE	-	COST OF REMOVAL	GROSS SALVAGE	-	COST OF REMOVAL	GROSS SALVAGE	-	COST OF REMOVAL	GROSS SALVAGE	-	COST OF REMOVAL	= NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	-	(3)	(4)	-	(5)	(6)	-	(7)	(8)	-	(9)	(10)	-	(11)	= (12)*	(13)=(12)/5
352	55.45		733,824.02	782.50		766,496.48	6,085.07		42,985.43	63,509.70		408,875.92	125,218.69		42,197.61	(1,798,728.05)	(359,746)
353	135,531.65		6,391,209.07	54,837.72		8,857,829.61	454,897.24		16,978,328.04	1,502,571.07		5,804,733.67	315,681.60		3,266,014.89	(38,834,596.00)	(7,766,919)
354	137,466.17		12,086,355.11	641,908.87		5,500,713.43	62,643.56		3,607,749.61	25,836.23		218,094.46	1,249.41		87,562.59	(20,631,370.96)	(4,126,274)
355	145,475.73		21,106,943.19	332,022.48		11,482,758.26	171,877.14		4,289,212.41	51,353.21		2,688,451.26	327,788.14		2,074,774.63	(40,613,623.05)	(8,122,725)
356	124,766.37		14,432,324.00	106,697.29		7,855,574.06	705,219.24		6,769,568.60	746,895.15		7,924,472.63	970,795.79		4,936,140.23	(39,263,705.68)	(7,852,741)
357						92,708.89			8,673.48			133.52				(101,515.89)	(20,303)
358			52.78	(60,098.74)		77.44			16.92			(0.07)				(60,245.81)	(12,049)
360.4	0.08		(562.04)				0.12									562.24	112
361			(5,943.96)			68,287.49			353,549.95			3,878.86			9,250.05	(429,022.39)	(85,804)
362	8,410.77		1,832,268.20	18,745.43		2,818,300.18	151,532.34		3,468,967.74	1,222.88		1,440,304.56	47,328.15		1,263,178.36	(10,595,779.47)	(2,119,156)
364.2			(712.37)			91,250.11			28,124.54			(1,797.67)			130.79	(116,995.40)	(23,399)
364.4	96,129.04		15,510,495.22	(9,163.52)		11,707,417.43	(3,313.19)		12,329,638.14	1,958.83		7,614,733.39	3,765.16		13,110,937.85	(60,183,845.71)	(12,036,769)
365	140,408.09		7,584,095.64	3,796.95		10,069,638.97	(2,132.05)		8,134,440.03	24,213.61		8,238,191.41	3,984.27		10,367,057.06	(44,223,152.24)	(8,844,630)
365.1			2,993.20													(2,993.20)	(599)
366	935.72		479,830.37	0.21		488,878.05	(1,512.72)		405,451.26	85.92		28,006.79	5.28		271,373.45	(1,674,025.51)	(334,805)
367	18,164.54		1,326,876.38	(87.11)		1,551,340.93	(15,449.64)		1,329,969.24	878.89		323,916.85			437,189.36	(4,965,786.08)	(993,157)
368.2	(43,514.57)		2,106,467.34	37,465.38		2,019,781.73	65,350.10		2,485,057.75	206,465.14		1,772,622.48	336,942.38		3,200,549.93	(10,981,770.80)	(2,196,354)
368.4			264,411.93			290,040.05			418,341.83			330,312.71			577,350.27	(1,880,456.79)	(376,091)
369	19,521.64		285,376.79	(282.33)		89,348.52	(2.76)		62,002.63	41.15		62,800.07			404,733.04	(884,983.35)	(176,997)
370.2			1,035.00													(1,035.00)	(207)
370.5	(643.53)		4,155,923.06			109,346.30			125,822.14			298,909.17			1,288,741.41	(5,979,385.61)	(1,195,877)
371.4			204,613.05	0.73		161,045.87	0.01		146,624.26	(0.03)		135,279.55			123,513.45	(771,075.47)	(154,215)
373.2	(223.91)		189,314.95	1,017,950.25		631,972.42	(166.95)		110,159.15	88.46		61,956.76	739.63		64,968.45	(39,984.25)	(7,997)
390.2	(68.95)		334,439.69			1,010,154.77			325,334.74	(2,400.00)		1,917,036.67			849,217.95	(4,438,652.77)	(887,731)
390.4			5,300.00			132,754.00			10,978.72			25,873.24			7,111.85	(182,017.81)	(36,404)
391.1						760.93										(760.93)	(152)
391.2	4,132.17		8,665.68	4,847.85		26,809.40	(390.10)		278,944.53			(139,446.95)	(4,224.36)		16,944.35	(187,551.45)	(37,510)
392.2				18,710.47												18,710.47	3,742
392.3	724,538.00			784,510.00			1,728,763.66			1,163,607.33			778,144.77			5,179,563.76	1,035,913
394.2						2,741.48						4,162.35				(6,903.83)	(1,381)
394.6			1,676.08				18,389.48					550.14			2,394.54	13,768.72	2,754
397.1			73,698.49			(2,736.70)									1,225.93	(72,187.72)	(14,438)
398									2,626.68			10,648.76				(13,275.44)	(2,655)
TOTAL	**1,511,084.46**		**89,110,970.87**	**2,952,644.43**		**65,823,290.10**	**3,341,790.55**		**61,712,567.82**	**3,786,327.54**		**39,172,700.53**	**2,907,418.91**		**42,402,558.04**	**(283,722,821.47)**	**(56,744,564)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1903	25,307	25,307			0.0
1906	1,788	1,788			0.0
1907	15,327	15,326	1	1	0.0
1908	6,431	6,431		1	0.0
1909	198,636	178,622	20,014	20,015	0.0
1910	248,069	225,213	22,856	42,871	0.0
1911	1,407	1,407		42,871	0.0
1912	21,907	21,907		42,871	0.0
1913	18,872	17,728	1,144	44,015	0.0
1914	204,931	197,018	7,913	51,928	0.0
1915	71,784	71,784		51,928	0.0
1916	117,100	117,099	1	51,929	0.0
1917	104,787	94,094	10,693	62,622	0.0
1918	23,335	23,335		62,622	0.0
1919	49,885	49,632	253	62,875	0.0
1920	15,861	15,737	124	62,999	0.0
1921	21,409	21,006	403	63,402	0.0
1922	196,872	192,465	4,407	67,809	0.0
1923	647,145	601,290	45,855	113,664	0.0
1924	529,355	484,487	44,868	158,532	0.0
1925	133,669	130,209	3,460	161,992	0.0
1926	1,364,676	1,250,974	113,702	275,694	0.0
1927	384,997	382,595	2,402	278,096	0.0
1928	2,699,767	2,313,350	386,417	664,513	0.0
1929	299,330	290,318	9,012	673,525	0.0
1930	320,195	317,932	2,263	675,788	0.0
1931	181,006	178,598	2,408	678,196	0.0
1932	397,881	380,727	17,154	695,350	0.0
1933	475,898	436,552	39,346	734,696	0.0
1934	58,624	57,740	884	735,580	0.0
1935	578,998	490,116	88,882	824,462	0.0
1936	9,366,608	9,171,296	195,312	1,019,774	0.0
1937	878,007	852,746	25,261	1,045,035	0.0
1938	409,504	386,260	23,244	1,068,279	0.0
1939	313,353	311,268	2,085	1,070,364	0.0
1940	452,250	447,736	4,514	1,074,878	0.0
1941	659,139	631,753	27,386	1,102,264	0.0
1942	1,153,675	958,719	194,956	1,297,220	0.0
1943	274,984	272,346	2,638	1,299,858	0.0
1944	1,194,922	1,191,992	2,930	1,302,788	0.0
1945	816,076	814,650	1,426	1,304,214	0.0
1946	1,470,512	1,432,622	37,890	1,342,104	0.0
1947	2,215,585	2,065,576	150,009	1,492,113	0.0
1948	2,013,631	1,900,104	113,527	1,605,640	0.0

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1949	4,553,972	3,912,458	641,514	2,247,154	0.0
1950	2,604,499	2,360,264	244,235	2,491,389	0.0
1951	4,207,376	3,652,348	555,028	3,046,417	0.0
1952	6,335,290	5,264,202	1,071,088	4,117,505	0.0
1953	7,282,177	6,153,401	1,128,776	5,246,281	0.0
1954	5,403,774	4,623,200	780,574	6,026,855	0.0
1955	4,282,475	3,968,018	314,457	6,341,312	0.0
1956	4,901,273	4,274,509	626,764	6,968,076	0.1
1957	4,665,556	3,974,943	690,613	7,658,689	0.1
1958	7,138,174	5,935,859	1,202,315	8,861,004	0.1
1959	4,638,038	4,185,367	452,671	9,313,675	0.1
1960	5,882,011	4,966,518	915,493	10,229,168	0.1
1961	5,673,216	4,934,468	738,748	10,967,916	0.1
1962	5,075,052	4,455,336	619,716	11,587,632	0.1
1963	6,561,377	5,535,355	1,026,022	12,613,654	0.1
1964	8,812,778	7,212,884	1,599,894	14,213,548	0.1
1965	9,681,206	7,975,567	1,705,639	15,919,187	0.1
1966	10,239,556	8,364,018	1,875,538	17,794,725	0.1
1967	39,695,303	29,354,980	10,340,323	28,135,048	0.2
1968	32,788,978	24,052,526	8,736,452	36,871,500	0.3
1969	33,709,646	25,366,376	8,343,270	45,214,770	0.3
1970	40,653,421	29,624,649	11,028,772	56,243,542	0.4
1971	49,138,859	35,497,250	13,641,609	69,885,151	0.5
1972	44,856,906	33,083,713	11,773,193	81,658,344	0.6
1973	68,469,992	50,039,839	18,430,153	100,088,497	0.8
1974	39,390,844	29,575,062	9,815,782	109,904,279	0.8
1975	55,277,925	38,318,058	16,959,867	126,864,146	1.0
1976	54,920,984	38,756,977	16,164,007	143,028,153	1.1
1977	47,182,143	34,349,940	12,832,203	155,860,356	1.2
1978	48,743,694	35,029,487	13,714,207	169,574,563	1.3
1979	62,154,079	41,911,750	20,242,329	189,816,892	1.5
1980	73,476,709	48,551,713	24,924,996	214,741,888	1.6
1981	87,743,368	55,677,865	32,065,503	246,807,391	1.9
1982	48,284,204	31,823,270	16,460,934	263,268,325	2.0
1983	41,398,205	27,177,570	14,220,635	277,488,960	2.1
1984	59,149,920	39,861,941	19,287,979	296,776,939	2.3
1985	67,348,964	44,128,537	23,220,427	319,997,366	2.4
1986	67,832,880	43,083,892	24,748,988	344,746,354	2.6
1987	87,869,117	54,485,770	33,383,347	378,129,701	2.9
1988	85,115,726	52,787,062	32,328,664	410,458,365	3.1
1989	96,012,111	56,322,837	39,689,274	450,147,639	3.4
1990	119,885,660	68,527,361	51,358,299	501,505,938	3.8
1991	122,628,460	74,275,633	48,352,827	549,858,765	4.2
1992	176,586,649	96,082,802	80,503,847	630,362,612	4.8

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1993	169,495,097	92,547,623	76,947,474	707,310,086	5.4
1994	144,207,555	79,271,396	64,936,159	772,246,245	5.9
1995	169,297,240	85,188,124	84,109,116	856,355,361	6.5
1996	137,015,657	68,440,531	68,575,126	924,930,487	7.1
1997	119,840,426	58,898,558	60,941,868	985,872,355	7.5
1998	93,517,392	45,211,898	48,305,494	1,034,177,849	7.9
1999	94,965,536	44,885,313	50,080,223	1,084,258,072	8.3
2000	102,659,442	46,943,154	55,716,288	1,139,974,360	8.7
2001	111,421,800	49,498,233	61,923,567	1,201,897,927	9.2
2002	116,997,382	49,526,026	67,471,356	1,269,369,283	9.7
2003	100,159,042	38,445,926	61,713,116	1,331,082,399	10.2
2004	123,136,759	45,161,348	77,975,411	1,409,057,810	10.8
2005	140,536,923	55,045,469	85,491,454	1,494,549,264	11.4
2006	162,604,854	72,047,836	90,557,018	1,585,106,282	12.1
2007	177,198,957	62,222,066	114,976,891	1,700,083,173	13.0
2008	221,679,746	68,243,109	153,436,637	1,853,519,810	14.2
2009	199,859,346	70,793,691	129,065,655	1,982,585,465	15.2
2010	285,778,569	83,925,547	201,853,022	2,184,438,487	16.7
2011	319,966,833	86,966,224	233,000,609	2,417,439,096	18.5
2012	543,291,183	121,184,991	422,106,192	2,839,545,288	21.7
2013	598,160,157	121,531,720	476,628,437	3,316,173,725	25.4
2014	739,581,753	135,479,348	604,102,405	3,920,276,130	30.0
2015	1,246,143,944	193,809,214	1,052,334,730	4,972,610,860	38.0
2016	871,034,134	142,224,159	728,809,975	5,701,420,835	43.6
2017	1,170,542,331	202,183,321	968,359,010	6,669,779,845	51.0
2018	965,647,447	160,982,250	804,665,197	7,474,445,042	57.1
2019	1,037,586,775	122,726,255	914,860,520	8,389,305,562	64.1
2020	1,060,473,844	127,344,611	933,129,233	9,322,434,795	71.3
2021	712,986,206	87,974,045	625,012,161	9,947,446,956	76.1
2022	1,089,440,080	127,755,455	961,684,625	10,909,131,581	83.4
2023	830,076,624	52,891,829	777,184,795	11,686,316,376	89.3
2024	958,809,149	19,371,211	939,437,938	12,625,754,314	96.5
2025	455,920,025	1,950,952	453,969,073	13,079,723,387	100.0
TOTAL	17,158,918,250	4,079,194,863	13,079,723,387		

UTILITY PLANT IN SERVICE

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	215,168.35	199,031	212,950	2,218	6.00	370
1928	114,923.84	105,730	113,124	1,800	6.40	281
1929	5,384.33	4,939	5,284	100	6.62	15
1930	2,444.19	2,236	2,392	52	6.83	8
1932	994.78	904	967	28	7.29	4
1933	191,518.34	173,493	185,626	5,892	7.53	782
1934	2,141.61	1,933	2,068	74	7.78	10
1935	960.67	864	924	37	8.04	5
1937	249,668.77	222,892	238,479	11,190	8.58	1,304
1938	3,290.03	2,925	3,130	160	8.87	18
1939	89.81	80	86	4	9.16	
1940	5,492.63	4,842	5,181	312	9.47	33
1941	6,140.84	5,389	5,766	375	9.79	38
1942	304.75	266	285	20	10.12	2
1943	926.69	806	862	65	10.46	6
1944	4,889.54	4,228	4,524	366	10.82	34
1945	687.27	591	632	55	11.19	5
1946	3,844.09	3,288	3,518	326	11.57	28
1947	75,379.01	64,101	68,584	6,795	11.97	568
1948	30,087.16	25,431	27,209	2,878	12.38	232
1949	66,616.85	55,950	59,863	6,754	12.81	527
1950	117,768.37	98,264	105,136	12,632	13.25	953
1951	183,609.00	152,142	162,782	20,827	13.71	1,519
1952	176,297.96	145,026	155,168	21,130	14.19	1,489
1953	236,716.55	193,279	206,795	29,922	14.68	2,038
1954	446,746.99	361,865	387,171	59,576	15.20	3,919
1955	317,973.16	255,453	273,317	44,656	15.73	2,839
1956	130,179.12	103,688	110,939	19,240	16.28	1,182
1957	203,535.00	160,666	171,902	31,633	16.85	1,877
1958	795,200.95	621,847	665,334	129,867	17.44	7,447
1959	164,009.00	127,005	135,887	28,122	18.05	1,558
1960	120,775.24	92,574	99,048	21,727	18.68	1,163
1961	338,925.06	257,034	275,009	63,916	19.33	3,307
1962	166,681.00	124,991	133,732	32,949	20.01	1,647
1963	203,052.32	150,513	161,039	42,013	20.70	2,030
1964	864,907.15	633,441	677,738	187,169	21.41	8,742
1965	475,282.94	343,748	367,787	107,496	22.14	4,855
1966	432,671.54	308,819	330,415	102,257	22.90	4,465
1967	3,119,802.24	2,196,715	2,350,334	769,468	23.67	32,508
1968	3,471,949.46	2,410,401	2,578,964	892,985	24.46	36,508
1969	1,733,589.68	1,185,983	1,268,920	464,670	25.27	18,388

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1970	3,062,243.50	2,063,187	2,207,468	854,776	26.10	32,750
1971	3,563,681.62	2,363,149	2,528,407	1,035,275	26.95	38,415
1972	2,195,747.09	1,432,461	1,532,635	663,112	27.81	23,844
1973	2,796,764.86	1,794,125	1,919,591	877,174	28.68	30,585
1974	1,404,502.06	885,187	947,089	457,413	29.58	15,464
1975	2,344,282.94	1,451,111	1,552,589	791,694	30.48	25,974
1976	2,805,294.78	1,704,217	1,823,395	981,900	31.40	31,271
1977	2,074,085.68	1,235,906	1,322,335	751,751	32.33	23,252
1978	1,830,994.49	1,069,521	1,144,314	686,680	33.27	20,640
1979	3,553,220.82	2,033,331	2,175,525	1,377,696	34.22	40,260
1980	1,250,965.99	701,016	750,039	500,927	35.17	14,243
1981	2,745,182.71	1,505,046	1,610,296	1,134,887	36.14	31,403
1982	1,556,862.85	834,665	893,034	663,829	37.11	17,888
1983	529,004.28	277,198	296,583	232,421	38.08	6,103
1984	262,607.49	134,389	143,787	118,820	39.06	3,042
1985	2,872,794.70	1,434,616	1,534,941	1,337,854	40.05	33,405
1986	1,513,755.00	737,199	788,752	725,003	41.04	17,666
1987	1,990,797.39	944,872	1,010,948	979,849	42.03	23,313
1988	1,766,296.00	816,470	873,567	892,729	43.02	20,751
1989	1,469,609.43	661,148	707,383	762,226	44.01	17,319
1990	2,995,648.13	1,310,237	1,401,864	1,593,784	45.01	35,410
1991	1,182,926.00	502,602	537,750	645,176	46.01	14,023
1992	1,185,336.00	488,951	523,144	662,192	47.00	14,089
1993	1,509,869.56	603,948	646,183	863,687	48.00	17,993
1994	2,226,085.65	862,608	922,931	1,303,155	49.00	26,595
1995	1,973,071.22	739,902	791,644	1,181,427	50.00	23,629
1996	2,090,909.94	757,955	810,960	1,279,950	51.00	25,097
1997	768,071.33	268,825	287,624	480,447	52.00	9,239
1998	653,154.20	220,440	235,856	417,298	53.00	7,874
1999	198,063.04	64,370	68,871	129,192	54.00	2,392
2000	258,194.63	80,686	86,328	171,867	55.00	3,125
2001	248,124.75	74,437	79,642	168,483	56.00	3,009
2002	648,163.71	186,347	199,379	448,785	57.00	7,873
2003	1,692,045.15	465,312	497,852	1,194,193	58.00	20,590
2004	583,152.54	153,078	163,783	419,370	59.00	7,108
2005	548,572.91	137,143	146,734	401,839	60.00	6,697
2006	484,267.31	115,013	123,056	361,211	61.00	5,921
2007	2,846,842.29	640,540	685,334	2,161,508	62.00	34,863
2008	624,242.07	132,651	141,927	482,315	63.00	7,656
2009	558,008.98	111,602	119,406	438,603	64.00	6,853
2010	2,888,309.32	541,558	579,430	2,308,879	65.00	35,521

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
2011	3,737,185.07	654,007	699,743	3,037,442	66.00	46,022
2012	74,171,462.59	12,052,863	12,895,736	61,275,727	67.00	914,563
2013	3,366,418.80	504,963	540,276	2,826,143	68.00	41,561
2014	21,752,729.36	2,991,000	3,200,165	18,552,564	69.00	268,878
2015	11,573,669.54	1,446,709	1,547,879	10,025,791	70.00	143,226
2016	6,499,452.27	731,188	782,321	5,717,131	71.00	80,523
2017	8,558,466.09	855,847	915,697	7,642,769	72.00	106,150
2018	8,435,629.32	738,118	789,736	7,645,893	73.00	104,738
2019	4,953,930.42	371,545	397,528	4,556,402	74.00	61,573
2020	7,698,517.40	481,157	514,805	7,183,712	75.00	95,783
2021	3,898,716.33	194,936	208,568	3,690,148	76.00	48,555
2022	1,932,948.66	72,486	77,555	1,855,394	77.00	24,096
2023	3,302,327.41	82,558	88,331	3,213,996	78.00	41,205
2024	10,122,328.19	126,529	135,377	9,986,951	79.00	126,417
2025	6,348,524.20	19,807	21,192	6,327,332	79.75	79,340
	258,784,684.34	64,664,105	69,186,156	189,598,528		3,108,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.0 1.20

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	216,503.33	216,503	216,503			
2020	606,917.46	606,917	606,917			
2021	1,064,947.56	851,958	577,995	486,953	1.00	486,953
2022	5,794,925.43	3,476,955	2,358,876	3,436,049	2.00	1,718,024
2023	3,715,476.65	1,486,191	1,008,279	2,707,198	3.00	902,399
2024	1,835,359.64	367,072	249,033	1,586,327	4.00	396,582
2025	1,020,817.94	51,041	34,628	986,190	4.75	207,619
	14,254,948.01	7,056,637	5,052,231	9,202,717		3,711,577

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 26.04

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.2 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 351.20 COMPUTER SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	4,215,306.67	4,215,307	4,215,307			
2021	559,412.80	447,530	483,382	76,031	1.00	76,031
2022	9,842,902.99	5,905,742	6,378,856	3,464,047	2.00	1,732,024
2023	6,552,208.48	2,620,883	2,830,844	3,721,364	3.00	1,240,455
2024	8,707,051.09	1,741,410	1,880,916	6,826,135	4.00	1,706,534
2025	184,804.64	9,240	9,980	174,824	4.75	36,805
	30,061,686.67	14,940,112	15,799,285	14,262,402		4,791,849
ACCOUNT 351.20 COMPUTER SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	6,463,654.54	4,524,558	4,784,755	1,678,900	3.00	559,633
	6,463,654.54	4,524,558	4,784,755	1,678,900		559,633
	36,525,341.21	19,464,670	20,584,040	15,941,302		5,351,482
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 14.65						

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.3 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	73,303.83	73,304	73,304			
2011	107,497.89	100,331	107,498			
2013	95,859.43	76,688	95,859			
2014	597,684.92	438,300	597,685			
2015	100,715.00	67,144	100,715			
2021	3,679.29	981	3,679			
2024	75,319.94	5,022	63,215	12,105	14.00	865
	1,054,060.30	761,770	1,041,955	12,106		865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 0.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.31 COMMUNICATION EQUIPMENT - OH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
1985	41,576.96	41,577	41,577			
1986	297,123.46	297,123	297,123			
1991	2,049.14	1,964	716	1,333	0.83	1,333
1992	2,015,226.13	1,904,389	694,041	1,321,185	1.10	1,201,077
1993	10,260.38	9,568	3,487	6,773	1.35	5,017
1995	3,208,935.45	2,921,736	1,064,806	2,144,129	1.79	1,197,837
1996	4,162,586.18	3,744,246	1,364,563	2,798,023	2.01	1,392,051
1997	1,006,450.37	893,728	325,713	680,737	2.24	303,900
1998	446,048.08	390,738	142,402	303,646	2.48	122,438
1999	143,580.89	123,982	45,184	98,397	2.73	36,043
2001	969,653.54	810,630	295,428	674,226	3.28	205,557
2003	0.45					
2004	1,065,672.27	834,421	304,099	761,573	4.34	175,478
2007	442,214.27	314,414	114,586	327,628	5.78	56,683
2008	1,343,056.15	916,636	334,061	1,008,995	6.35	158,897
2009	43,648.74	28,481	10,380	33,269	6.95	4,787
2010	1,721,577.01	1,068,239	389,312	1,332,265	7.59	175,529
2011	2,187,970.27	1,284,339	468,068	1,719,902	8.26	208,221
2012	5,594,044.29	3,087,912	1,125,367	4,468,677	8.96	498,736
2013	13,885,031.14	7,164,676	2,611,114	11,273,917	9.68	1,164,661
2014	13,141,364.86	6,288,143	2,291,668	10,849,697	10.43	1,040,239
2015	30,822,113.04	13,546,319	4,936,858	25,885,255	11.21	2,309,122
2016	19,496,980.09	7,789,044	2,838,661	16,658,319	12.01	1,387,037
2017	28,245,952.49	10,126,174	3,690,411	24,555,541	12.83	1,913,916
2018	20,534,374.79	6,499,130	2,368,561	18,165,814	13.67	1,328,882
2019	25,386,175.27	6,943,119	2,530,370	22,855,805	14.53	1,573,008
2020	21,425,768.84	4,917,214	1,792,044	19,633,725	15.41	1,274,090
2021	4,774,990.03	883,373	321,939	4,453,051	16.30	273,193
2022	2,996,805.91	418,054	152,356	2,844,450	17.21	165,279
2023	88,212.66	8,248	3,006	85,207	18.13	4,700
2024	249,041.27	11,705	4,266	244,775	19.06	12,842
2025	5,297,188.31	63,566	23,166	5,274,022	19.76	266,904
	211,045,672.73	83,332,888	30,585,333	180,460,339		18,457,457
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.8	8.75

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.32 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1954	605.00	605	605			
1957	458.40	458	458			
1968	20,416.13	20,416	20,416			
1969	705.16	705	705			
1970	33,831.03	33,831	33,831			
1971	1,419.88	1,420	1,420			
1972	3,075.61	3,076	3,076			
1973	8,964.34	8,964	8,964			
1974	16,930.23	16,930	16,930			
1975	14,593.98	14,594	14,594			
1976	7,684.64	7,685	7,685			
1977	6,245.26	6,245	6,245			
1979	2,447.98	2,434	1,399	1,049	0.14	1,049
1980	1,960.68	1,932	1,111	850	0.37	850
1981	8,523.48	8,309	4,776	3,747	0.63	3,747
1982	12,880.40	12,417	7,138	5,742	0.90	5,742
1984	13,353.28	12,579	7,231	6,122	1.45	4,222
1987	5,549.14	5,036	2,895	2,654	2.31	1,149
1989	18,534.15	16,384	9,418	9,116	2.90	3,143
1990	4,147.55	3,618	2,080	2,068	3.19	648
1992	59,540.49	50,467	29,009	30,531	3.81	8,013
1993	236,666.55	197,569	113,567	123,100	4.13	29,806
1994	269,117.43	220,999	127,035	142,082	4.47	31,786
1995	336,206.22	271,386	155,998	180,208	4.82	37,388
1996	259,891.72	205,834	118,318	141,574	5.20	27,226
1997	173,103.09	134,397	77,254	95,849	5.59	17,147
1998	34,780.95	26,420	15,187	19,594	6.01	3,260
1999	1,873.82	1,390	799	1,075	6.45	167
2000	55,003.55	39,779	22,866	32,138	6.92	4,644
2001	86,571.67	60,946	35,033	51,539	7.40	6,965
2002	112,929.37	77,199	44,376	68,553	7.91	8,667
2004	22,109.06	14,141	8,129	13,980	9.01	1,552
2006	214,661.22	127,165	73,097	141,564	10.19	13,892
2007	139,231.09	78,972	45,395	93,836	10.82	8,672
2008	686,425.64	371,494	213,542	472,884	11.47	41,228
2009	444,846.29	229,007	131,638	313,208	12.13	25,821
2010	1,245,986.53	607,045	348,941	897,046	12.82	69,972
2011	743,575.45	341,450	196,272	547,303	13.52	40,481
2012	1,514,688.48	651,922	374,738	1,139,950	14.24	80,053
2013	3,365,016.30	1,347,353	774,485	2,590,531	14.99	172,817
2014	2,313,684.39	856,989	492,614	1,821,070	15.74	115,697

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.32 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
2015	5,729,679.54	1,945,799	1,118,484	4,611,196	16.51	279,297
2016	1,523,069.25	469,105	269,651	1,253,418	17.30	72,452
2017	894,878.32	246,628	141,767	753,111	18.11	41,585
2018	2,683,546.61	652,639	375,150	2,308,397	18.92	122,008
2019	286,941.19	60,143	34,571	252,370	19.76	12,772
2020	1,735,310.55	305,415	175,559	1,559,752	20.60	75,716
2024	2,781.45	100	57	2,724	24.10	113
2025	192,377.73	1,770	1,018	191,360	24.77	7,725
	25,546,820.27	9,771,161	5,665,527	19,881,293		1,377,472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.39

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.33 COMMUNICATION EQUIPMENT - UG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
2015	46,771.69	20,556	9,845	36,927	11.21	3,294
2020	149,908.65	34,404	16,478	133,430	15.41	8,659
	196,680.34	54,960	26,323	170,357		11,953

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 6.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1913	6,397.99	6,175	6,127	271	2.27	119
1923	1,375.20	1,268	1,258	117	5.09	23
1924	14,609.59	13,400	13,295	1,315	5.38	244
1925	127.54	116	115	13	5.67	2
1926	4,360.54	3,961	3,930	431	5.96	72
1927	2,042.50	1,846	1,832	210	6.25	34
1928	131,557.08	118,320	117,392	14,165	6.54	2,166
1929	43,822.19	39,217	38,909	4,913	6.83	719
1930	18,077.42	16,097	15,971	2,106	7.12	296
1932	5,197.18	4,581	4,545	652	7.71	85
1937	22,360.14	19,192	19,041	3,319	9.21	360
1939	52.38	44	44	8	9.84	1
1940	743.35	627	622	121	10.16	12
1942	331.53	276	274	58	10.81	5
1943	84.71	70	69	16	11.14	1
1944	866.79	714	708	159	11.48	14
1948	86,948.13	69,678	69,131	17,817	12.91	1,380
1949	130,609.88	103,905	103,090	27,520	13.29	2,071
1950	531.11	419	416	115	13.67	8
1951	38,694.53	30,325	30,087	8,608	14.06	612
1952	135,918.04	105,682	104,853	31,065	14.46	2,148
1953	216,433.57	166,920	165,610	50,824	14.87	3,418
1954	263,296.69	201,361	199,781	63,516	15.29	4,154
1955	36,662.88	27,796	27,578	9,085	15.72	578
1956	92,423.09	69,460	68,915	23,508	16.15	1,456
1957	30,464.66	22,685	22,507	7,958	16.60	479
1958	32,880.98	24,256	24,066	8,815	17.05	517
1961	170,788.35	122,284	121,325	49,463	18.46	2,679
1964	54,074.98	37,470	37,176	16,899	19.96	847
1965	30,391.99	20,821	20,658	9,734	20.47	476
1966	160,754.40	108,818	107,964	52,790	21.00	2,514
1967	695,430.38	464,979	461,331	234,099	21.54	10,868
1968	448,769.73	296,327	294,002	154,768	22.08	7,009
1969	300,033.19	195,577	194,043	105,990	22.63	4,684
1970	618,357.54	397,653	394,533	223,825	23.20	9,648
1971	211,230.97	133,986	132,935	78,296	23.77	3,294
1972	922,084.60	576,653	572,129	349,956	24.35	14,372
1973	644,970.42	397,598	394,479	250,491	24.93	10,048
1974	485,803.07	294,994	292,680	193,123	25.53	7,565
1975	293,323.31	175,363	173,987	119,336	26.14	4,565
1976	452,429.21	266,236	264,147	188,282	26.75	7,039

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1977	548,464.94	317,517	315,026	233,439	27.37	8,529
1978	1,494.09	850	843	651	28.00	23
1979	389,062.14	217,634	215,927	173,135	28.64	6,045
1980	1,039,455.75	571,056	566,576	472,880	29.29	16,145
1981	1,438,677.16	775,994	769,906	668,771	29.94	22,337
1982	597,570.78	316,252	313,771	283,800	30.60	9,275
1983	2,141.86	1,111	1,102	1,040	31.27	33
1984	1,538,735.78	782,386	776,248	762,488	31.95	23,865
1985	51,153.97	25,475	25,275	25,879	32.63	793
1986	16,524.28	8,051	7,988	8,536	33.33	256
1987	463,561.74	220,869	219,136	244,426	34.03	7,183
1988	298,087.89	138,817	137,728	160,360	34.73	4,617
1989	121,379.24	55,200	54,767	66,612	35.44	1,880
1990	246,933.76	109,562	108,702	138,232	36.16	3,823
1991	429,075.17	185,558	184,102	244,973	36.89	6,641
1992	2,279,851.85	960,342	952,808	1,327,044	37.62	35,275
1993	3,880,127.84	1,590,270	1,577,794	2,302,334	38.36	60,019
1994	43,031.36	17,140	17,006	26,025	39.11	665
1995	868,351.88	335,852	333,217	535,135	39.86	13,425
1996	1,613,686.10	605,261	600,513	1,013,173	40.62	24,943
1998	6,602.93	2,320	2,302	4,301	42.16	102
1999	35,801.90	12,150	12,055	23,747	42.94	553
2000	96,018.11	31,434	31,187	64,831	43.72	1,483
2001	610,559.16	192,467	190,957	419,602	44.51	9,427
2002	77,005.94	23,327	23,144	53,862	45.31	1,189
2003	60,167.65	17,486	17,349	42,819	46.11	929
2004	632,139.76	175,830	174,451	457,689	46.92	9,755
2005	105,270.62	27,969	27,750	77,521	47.73	1,624
2006	104,178.66	26,381	26,174	78,005	48.54	1,607
2007	675,682.96	162,475	161,200	514,483	49.37	10,421
2008	442,381.76	100,726	99,936	342,446	50.20	6,822
2009	360,097.22	77,392	76,785	283,312	51.03	5,552
2010	795,428.37	160,677	159,416	636,012	51.87	12,262
2011	105,962.61	20,035	19,878	86,085	52.71	1,633
2012	2,845,504.29	500,809	496,880	2,348,624	53.56	43,850
2013	1,796,774.21	292,730	290,433	1,506,341	54.41	27,685
2014	15,454,282.54	2,313,352	2,295,203	13,159,080	55.27	238,087
2015	36,057,342.62	4,920,385	4,881,783	31,175,560	56.13	555,417
2016	40,083,659.73	4,933,497	4,894,792	35,188,868	57.00	617,349
2017	61,535,323.65	6,749,810	6,696,856	54,838,468	57.87	947,615
2018	21,370,851.57	2,054,807	2,038,687	19,332,165	58.75	329,058

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
2019	17,739,832.71	1,465,665	1,454,166	16,285,667	59.63	273,112
2020	17,167,730.81	1,185,947	1,176,643	15,991,088	60.51	264,272
2021	4,323,217.51	239,420	237,542	4,085,676	61.40	66,542
2022	3,120,483.57	129,625	128,608	2,991,876	62.30	48,024
2023	12,766,588.75	355,549	352,760	12,413,829	63.19	196,452
2024	16,563,385.46	229,403	227,603	16,335,782	64.10	254,848
2025	9,171,499.63	32,467	32,212	9,139,288	64.77	141,104
	286,776,454.11	38,206,482	37,906,742	248,869,712		4,419,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					56.3	1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
1914	26.30	26	26			
1917	26.76	27	27			
1920	124.57	125	125			
1922	9,930.99	9,931	9,931			
1924	5,746.46	5,746	5,746			
1927	9,845.56	9,846	9,846			
1930	3,540.51	3,541	3,541			
1931	2,478.76	2,479	2,479			
1934	4,105.44	4,105	4,105			
1935	2,175.23	2,175	2,175			
1936	36.90	37	37			
1937	51,652.52	51,394	51,653			
1938	10,385.73	10,272	10,386			
1939	995.13	977	995			
1940	2,468.61	2,405	2,453	16	1.14	14
1941	6,538.88	6,320	6,447	92	1.47	63
1942	11,409.99	10,941	11,161	249	1.81	138
1946	3,786.40	3,526	3,597	189	3.03	62
1947	23,029.73	21,318	21,747	1,283	3.27	392
1948	181,119.68	166,672	170,028	11,092	3.51	3,160
1949	310,235.37	283,937	289,654	20,581	3.73	5,518
1950	100,062.46	91,080	92,914	7,148	3.95	1,810
1951	78,023.51	70,611	72,033	5,991	4.18	1,433
1952	312,939.57	281,505	287,173	25,767	4.42	5,830
1953	1,065,176.18	952,363	971,540	93,636	4.66	20,094
1954	1,200,133.85	1,066,487	1,087,961	112,173	4.90	22,892
1955	131,041.15	115,674	118,003	13,038	5.16	2,527
1956	126,909.79	111,277	113,518	13,392	5.42	2,471
1957	121,166.79	105,498	107,622	13,545	5.69	2,380
1958	403,017.62	348,336	355,350	47,668	5.97	7,985
1959	94,209.86	80,827	82,455	11,755	6.25	1,881
1960	41,667.97	35,484	36,198	5,470	6.53	838
1961	416,004.61	351,524	358,602	57,403	6.82	8,417
1962	6,612.93	5,544	5,656	957	7.11	135
1963	23,978.00	19,940	20,342	3,636	7.41	491
1964	247,879.54	204,444	208,561	39,319	7.71	5,100
1965	139,141.08	113,780	116,071	23,070	8.02	2,877
1966	489,589.71	396,788	404,778	84,812	8.34	10,169
1967	2,334,927.42	1,875,367	1,913,129	421,798	8.66	48,706
1968	537,069.75	427,336	435,941	101,129	8.99	11,249
1969	1,555,421.99	1,225,953	1,250,638	304,784	9.32	32,702

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
1970	5,128,584.58	4,001,476	4,082,049	1,046,536	9.67	108,225
1971	3,435,707.18	2,653,294	2,706,720	728,987	10.02	72,753
1972	2,151,315.84	1,643,304	1,676,393	474,923	10.39	45,710
1973	3,606,899.85	2,724,832	2,779,698	827,202	10.76	76,878
1974	3,362,596.13	2,511,254	2,561,820	800,776	11.14	71,883
1975	2,575,932.80	1,900,343	1,938,608	637,325	11.54	55,227
1976	4,270,104.67	3,111,369	3,174,019	1,096,086	11.94	91,799
1977	2,850,907.67	2,050,059	2,091,338	759,570	12.36	61,454
1978	832,732.72	590,674	602,568	230,165	12.79	17,996
1979	2,467,350.65	1,725,468	1,760,212	707,139	13.23	53,450
1980	5,269,479.02	3,631,145	3,704,261	1,565,218	13.68	114,417
1981	9,700,777.64	6,583,336	6,715,896	2,984,882	14.14	211,095
1982	6,239,307.55	4,166,173	4,250,062	1,989,246	14.62	136,063
1983	361,462.10	237,332	242,111	119,351	15.11	7,899
1984	10,042,799.09	6,479,915	6,610,393	3,432,406	15.61	219,885
1985	3,109,253.96	1,970,148	2,009,818	1,099,436	16.12	68,203
1986	2,379,797.05	1,479,805	1,509,602	870,195	16.64	52,295
1987	6,612,201.59	4,030,467	4,111,623	2,500,579	17.18	145,552
1988	1,808,763.15	1,080,320	1,102,073	706,690	17.72	39,881
1989	4,028,596.03	2,354,916	2,402,334	1,626,262	18.28	88,964
1990	3,791,485.38	2,167,175	2,210,813	1,580,672	18.85	83,855
1991	3,998,060.58	2,232,557	2,277,511	1,720,550	19.43	88,551
1992	24,557,628.42	13,383,907	13,653,401	10,904,227	20.02	544,667
1993	28,454,296.06	15,119,475	15,423,916	13,030,380	20.62	631,929
1994	6,793,740.34	3,515,761	3,586,553	3,207,187	21.23	151,069
1995	15,862,392.16	7,985,287	8,146,076	7,716,316	21.85	353,149
1996	15,755,111.45	7,702,044	7,857,130	7,897,981	22.49	351,177
1997	5,082,616.90	2,410,787	2,459,330	2,623,287	23.13	113,415
1998	4,314,020.64	1,982,508	2,022,427	2,291,594	23.78	96,366
1999	4,308,804.40	1,915,479	1,954,049	2,354,755	24.44	96,348
2000	6,359,190.05	2,730,127	2,785,100	3,574,090	25.11	142,337
2001	16,365,115.09	6,776,631	6,913,083	9,452,032	25.78	366,642
2002	2,650,013.73	1,055,792	1,077,051	1,572,963	26.47	59,424
2003	2,603,779.87	996,545	1,016,611	1,587,169	27.16	58,438
2004	7,741,082.97	2,839,584	2,896,761	4,844,322	27.86	173,881
2005	1,409,297.10	494,212	504,163	905,134	28.57	31,681
2006	6,724,233.96	2,248,046	2,293,312	4,430,922	29.29	151,278
2007	18,245,363.57	5,801,113	5,917,923	12,327,441	30.01	410,778
2008	20,353,665.99	6,133,781	6,257,289	14,096,377	30.74	458,568
2009	9,281,740.08	2,641,119	2,694,300	6,587,440	31.48	209,258
2010	43,892,016.85	11,751,210	11,987,829	31,904,188	32.22	990,198

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
2011	45,502,843.42	11,417,118	11,647,010	33,855,833	32.96	1,027,179
2012	78,147,755.12	18,258,442	18,626,089	59,521,666	33.72	1,765,174
2013	62,172,541.28	13,451,651	13,722,509	48,450,032	34.48	1,405,163
2014	136,434,668.52	27,162,778	27,709,720	108,724,949	35.24	3,085,271
2015	192,825,935.58	35,015,262	35,720,319	157,105,617	36.01	4,362,833
2016	188,977,351.94	30,965,829	31,589,348	157,388,004	36.79	4,278,010
2017	265,099,736.57	38,741,676	39,521,767	225,577,970	37.57	6,004,205
2018	261,755,154.49	33,611,979	34,288,780	227,466,374	38.35	5,931,327
2019	340,946,962.06	37,657,592	38,415,854	302,531,108	39.14	7,729,461
2020	129,089,816.39	11,911,117	12,150,956	116,938,860	39.94	2,927,863
2021	130,729,810.58	9,685,772	9,880,802	120,849,009	40.74	2,966,348
2022	250,792,329.89	13,964,117	14,245,294	236,547,036	41.55	5,693,069
2023	152,009,789.18	5,665,405	5,779,482	146,230,307	42.36	3,452,085
2024	141,389,452.62	2,635,499	2,688,566	138,700,887	43.18	3,212,156
2025	59,030,868.58	281,577	287,247	58,743,622	43.79	1,341,485
	2,773,747,874.38	455,710,202	464,884,613	2,308,863,261		62,683,601

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8 2.26

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1909	184,302.91	178,013	164,290	20,013	2.56	7,818
1910	204,671.76	197,003	181,816	22,856	2.81	8,134
1913	7,220.51	6,878	6,348	873	3.56	245
1914	63,761.64	60,514	55,849	7,913	3.82	2,071
1917	80,052.74	75,154	69,360	10,693	4.59	2,330
1919	1,809.02	1,686	1,556	253	5.10	50
1920	871.15	809	747	124	5.37	23
1921	2,741.00	2,536	2,340	401	5.62	71
1922	28,105.16	25,902	23,905	4,200	5.88	714
1923	299,510.74	274,990	253,791	45,720	6.14	7,446
1924	279,376.06	255,573	235,871	43,505	6.39	6,808
1925	20,702.36	18,867	17,413	3,289	6.65	495
1926	487,887.16	442,938	408,791	79,096	6.91	11,447
1927	13,245.82	11,980	11,056	2,190	7.17	305
1928	2,151,778.13	1,938,322	1,788,894	362,884	7.44	48,775
1929	10,540.60	9,457	8,728	1,813	7.71	235
1930	183.03	164	151	32	7.98	4
1931	327.18	291	269	58	8.25	7
1932	90,432.08	80,135	73,957	16,475	8.54	1,929
1933	148,556.59	131,086	120,980	27,577	8.82	3,127
1934	3,629.00	3,188	2,942	687	9.12	75
1935	456,767.73	399,398	368,608	88,160	9.42	9,359
1936	105,563.82	91,883	84,800	20,764	9.72	2,136
1937	18,268.63	15,823	14,603	3,666	10.04	365
1938	110,279.63	95,031	87,705	22,575	10.37	2,177
1940	10,745.09	9,162	8,456	2,289	11.05	207
1941	93,355.71	79,166	73,063	20,293	11.40	1,780
1942	833,495.42	702,695	648,523	184,972	11.77	15,716
1943	47.00	39	36	11	12.15	1
1944	6,966.30	5,802	5,355	1,611	12.54	128
1945	640.15	530	489	151	12.94	12
1946	11,145.00	9,161	8,455	2,690	13.35	201
1947	119,111.37	97,227	89,732	29,379	13.78	2,132
1948	159,850.68	129,543	119,556	40,295	14.22	2,834
1949	1,467,756.67	1,180,663	1,089,644	378,113	14.67	25,775
1950	326,992.94	261,029	240,906	86,087	15.13	5,690
1951	1,436,586.30	1,137,590	1,049,892	386,694	15.61	24,772
1952	2,889,703.54	2,269,371	2,094,422	795,282	16.10	49,396
1953	2,114,727.07	1,646,675	1,519,730	594,997	16.60	35,843
1954	446,689.24	344,786	318,206	128,483	17.11	7,509
1955	71,671.19	54,814	50,588	21,083	17.64	1,195

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1956	890,045.27	674,298	622,315	267,730	18.18	14,727
1958	1,036,142.72	769,647	710,314	325,829	19.29	16,891
1959	53,934.18	39,645	36,589	17,345	19.87	873
1960	1,193,554.96	867,953	801,041	392,514	20.46	19,184
1961	45,792.48	32,934	30,395	15,397	21.06	731
1962	47,182.00	33,550	30,964	16,218	21.67	748
1963	683,297.41	480,221	443,200	240,097	22.29	10,772
1964	901,075.01	625,706	577,469	323,606	22.92	14,119
1965	1,016,425.67	697,136	643,393	373,033	23.56	15,833
1966	430,787.66	291,673	269,188	161,600	24.22	6,672
1967	10,116,868.03	6,760,799	6,239,599	3,877,269	24.88	155,839
1968	8,825,842.24	5,819,143	5,370,537	3,455,305	25.55	135,237
1969	5,591,416.87	3,635,148	3,354,909	2,236,508	26.24	85,233
1970	6,777,856.03	4,344,131	4,009,236	2,768,620	26.93	102,808
1971	12,440,564.36	7,857,460	7,251,717	5,188,847	27.63	187,798
1972	4,827,261.00	3,003,184	2,771,664	2,055,597	28.34	72,533
1973	10,806,691.01	6,619,422	6,109,121	4,697,570	29.06	161,651
1974	785,741.18	473,747	437,225	348,516	29.78	11,703
1975	3,756,948.85	2,228,134	2,056,364	1,700,585	30.52	55,720
1976	6,944,759.74	4,050,184	3,737,949	3,206,811	31.26	102,585
1977	1,546,166.61	886,263	817,940	728,227	32.01	22,750
1978	3,226,900.18	1,816,971	1,676,898	1,550,002	32.77	47,299
1979	3,881,444.07	2,145,662	1,980,250	1,901,194	33.54	56,684
1980	10,129,125.25	5,495,354	5,071,709	5,057,416	34.31	147,404
1981	18,294,401.94	9,735,000	8,984,515	9,309,887	35.09	265,315
1982	1,712,412.48	893,194	824,336	888,076	35.88	24,751
1983	1,347,029.13	688,238	635,181	711,848	36.68	19,407
1984	71,273.78	35,656	32,907	38,367	37.48	1,024
1985	1,323,751.49	647,937	597,987	725,764	38.29	18,954
1986	2,539,768.63	1,215,355	1,121,662	1,418,107	39.11	36,259
1987	3,404,939.75	1,592,150	1,469,409	1,935,531	39.93	48,473
1988	1,928,329.51	880,340	812,473	1,115,857	40.76	27,376
1989	3,508,762.34	1,562,557	1,442,097	2,066,665	41.60	49,679
1990	9,392,507.90	4,077,569	3,763,223	5,629,285	42.44	132,641
1991	4,947,623.27	2,091,855	1,930,591	3,017,032	43.29	69,694
1992	6,762,310.30	2,782,488	2,567,982	4,194,328	44.14	95,023
1993	7,290,704.71	2,915,334	2,690,587	4,600,118	45.01	102,202
1994	6,231,791.25	2,420,428	2,233,834	3,997,957	45.87	87,158
1995	8,981,936.02	3,383,226	3,122,408	5,859,528	46.75	125,337
1996	9,596,055.19	3,503,232	3,233,163	6,362,892	47.62	133,618
1997	5,107,590.87	1,804,001	1,664,928	3,442,663	48.51	70,968

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1998	1,387,021.20	473,432	436,934	950,087	49.40	19,233
1999	337,770.81	111,238	102,663	235,108	50.30	4,674
2000	178,281.21	56,574	52,213	126,068	51.20	2,462
2001	224,573.88	68,569	63,283	161,291	52.10	3,096
2002	1,828,526.20	536,124	494,793	1,333,733	53.01	25,160
2003	5,061,890.52	1,422,037	1,312,410	3,749,481	53.93	69,525
2004	13,086,332.42	3,515,905	3,244,859	9,841,473	54.85	179,425
2005	5,403,731.24	1,384,814	1,278,057	4,125,674	55.78	73,963
2006	4,308,680.68	1,050,758	969,754	3,338,927	56.71	58,877
2007	13,335,046.92	3,086,663	2,848,708	10,486,339	57.64	181,928
2008	31,270,960.14	6,846,151	6,318,371	24,952,589	58.58	425,957
2009	11,095,610.23	2,290,134	2,113,584	8,982,026	59.52	150,908
2010	21,435,179.55	4,155,638	3,835,274	17,599,906	60.46	291,100
2011	21,501,499.14	3,896,072	3,595,718	17,905,781	61.41	291,578
2012	64,468,475.24	10,856,491	10,019,548	54,448,927	62.37	872,999
2013	184,197,445.71	28,685,068	26,473,694	157,723,752	63.32	2,490,899
2014	219,715,444.32	31,403,928	28,982,954	190,732,490	64.28	2,967,214
2015	486,123,284.08	63,259,223	58,382,477	427,740,807	65.24	6,556,419
2016	203,056,222.82	23,798,189	21,963,552	181,092,671	66.21	2,735,126
2017	287,598,247.74	29,987,869	27,676,061	259,922,187	67.18	3,869,041
2018	197,740,864.33	18,059,673	16,667,426	181,073,438	68.15	2,656,984
2019	169,382,819.26	13,279,613	12,255,868	157,126,951	69.12	2,273,249
2020	284,682,592.01	18,598,314	17,164,543	267,518,049	70.10	3,816,235
2021	116,672,992.26	6,113,665	5,642,354	111,030,638	71.07	1,562,272
2022	104,361,633.49	4,104,543	3,788,118	100,573,515	72.05	1,395,885
2023	73,632,571.42	1,934,328	1,785,208	71,847,363	73.03	983,806
2024	54,457,957.33	711,766	656,895	53,801,062	74.02	726,845
2025	46,975,077.34	156,427	144,367	46,830,710	74.75	626,498
	2,826,677,810.95	391,966,005	361,748,778	2,464,929,032		38,354,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.3 1.36

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	4,044.80	3,476	4,045			
1945	815.48	696	815			
1946	7,331.43	6,215	7,331			
1947	16,953.18	14,266	16,953			
1948	30,282.10	25,286	30,282			
1949	141,546.19	117,254	141,546			
1950	32,849.00	26,982	32,849			
1951	61,262.00	49,875	61,262			
1952	123,890.28	99,948	123,890			
1953	183,761.60	146,848	183,762			
1954	195,994.79	155,081	195,995			
1955	60,475.45	47,360	60,475			
1956	176,143.84	136,511	176,144			
1957	505.14	387	501	4	18.67	
1958	23,363.18	17,715	22,953	410	19.34	21
1959	1,622.30	1,216	1,576	46	20.03	2
1960	22,968.21	17,019	22,051	917	20.72	44
1961	82,403.87	60,340	78,180	4,224	21.42	197
1963	4,570.89	3,265	4,230	341	22.85	15
1964	31,681.41	22,343	28,949	2,732	23.58	116
1965	71,810.22	49,980	64,757	7,053	24.32	290
1966	6,562.72	4,507	5,840	723	25.06	29
1967	826,810.66	559,958	725,514	101,297	25.82	3,923
1968	180,764.04	120,682	156,363	24,401	26.59	918
1969	152,191.49	100,142	129,750	22,441	27.36	820
1970	221,210.02	143,371	185,760	35,450	28.15	1,259
1971	429,494.11	274,125	355,172	74,322	28.94	2,568
1972	218,402.44	137,211	177,778	40,624	29.74	1,366
1973	454,238.94	280,720	363,717	90,522	30.56	2,962
1974	8,839.75	5,372	6,960	1,880	31.38	60
1975	54,520.87	32,570	42,200	12,321	32.21	383
1976	68,649.93	40,289	52,201	16,449	33.05	498
1977	859.13	495	641	218	33.90	6
1978	2,040.52	1,154	1,495	546	34.75	16
1979	892,323.10	495,016	641,371	250,952	35.62	7,045
1980	1,254,173.82	682,120	883,794	370,380	36.49	10,150
1981	1,126,662.20	600,376	777,881	348,781	37.37	9,333
1982	6,009.47	3,135	4,062	1,947	38.26	51
1983	164,760.08	84,130	109,004	55,756	39.15	1,424
1985	31,844.48	15,540	20,135	11,709	40.96	286
1986	337,897.29	161,008	208,611	129,286	41.88	3,087

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1987	81,522.00	37,908	49,116	32,406	42.80	757
1988	34,873.00	15,815	20,491	14,382	43.72	329
1989	181,428.00	80,146	103,842	77,586	44.66	1,737
1990	761,450.00	327,515	424,347	337,103	45.59	7,394
1991	185,671.07	77,681	100,648	85,023	46.53	1,827
1992	517,625.39	210,415	272,625	245,000	47.48	5,160
1993	411,899.75	162,544	210,601	201,299	48.43	4,156
1994	281,673.46	107,774	139,638	142,035	49.39	2,876
1995	97,667.53	36,198	46,900	50,768	50.35	1,008
1996	142,116.00	50,966	66,034	76,082	51.31	1,483
1997	164,345.17	56,946	73,783	90,562	52.28	1,732
1998	351,067.13	117,432	152,152	198,915	53.24	3,736
2003	1,042.44	285	369	673	58.13	12
2008	79,121.53	16,754	21,707	57,415	63.06	910
2010	3,089.86	577	748	2,342	65.05	36
2023	296,947.10	7,424	9,619	287,328	78.00	3,684
	11,304,069.85	6,050,364	7,799,415	3,504,655		83,706

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 0.74

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1931	44.57	45	45			
1941	1,397.48	1,308	210	1,187	2.89	411
1942	7,039.38	6,515	1,046	5,993	3.35	1,789
1943	1,656.16	1,516	243	1,413	3.80	372
1944	770.39	698	112	658	4.24	155
1945	1,110.16	995	160	950	4.67	203
1946	10,064.02	8,923	1,433	8,631	5.10	1,692
1947	66,667.31	58,489	9,393	57,274	5.52	10,376
1948	9,105.68	7,904	1,269	7,837	5.94	1,319
1949	71,689.45	61,573	9,888	61,801	6.35	9,732
1950	45,990.51	39,092	6,278	39,713	6.75	5,883
1951	51,515.03	43,318	6,957	44,558	7.16	6,223
1952	41,283.31	34,348	5,516	35,767	7.56	4,731
1953	127,271.94	104,759	16,823	110,449	7.96	13,876
1954	261,862.54	213,271	34,250	227,613	8.35	27,259
1955	68,895.54	55,499	8,913	59,983	8.75	6,855
1956	51,719.28	41,215	6,619	45,100	9.14	4,934
1957	173,891.01	137,026	22,005	151,886	9.54	15,921
1958	188,648.91	146,978	23,603	165,046	9.94	16,604
1959	77,349.33	59,593	9,570	67,779	10.33	6,561
1960	44,061.96	33,556	5,389	38,673	10.73	3,604
1961	124,760.10	93,874	15,075	109,685	11.14	9,846
1962	97,518.37	72,511	11,645	85,873	11.54	7,441
1963	111,686.22	82,027	13,173	98,513	11.95	8,244
1964	216,066.21	156,769	25,176	190,890	12.35	15,457
1965	106,190.11	76,055	12,214	93,976	12.77	7,359
1966	307,999.26	217,789	34,975	273,024	13.18	20,715
1967	411,488.61	287,129	46,111	365,378	13.60	26,866
1968	428,484.66	294,986	47,372	381,113	14.02	27,184
1969	661,246.28	448,913	72,092	589,154	14.45	40,772
1970	745,376.71	498,903	80,120	665,257	14.88	44,708
1971	756,556.56	499,161	80,161	676,396	15.31	44,180
1972	1,093,061.79	710,490	114,099	978,963	15.75	62,156
1973	861,653.01	551,647	88,590	773,063	16.19	47,749
1974	893,272.52	562,958	90,406	802,867	16.64	48,249
1975	1,675,552.64	1,039,211	166,889	1,508,664	17.09	88,278
1976	843,970.35	514,822	82,676	761,294	17.55	43,379
1977	1,170,201.27	701,863	112,713	1,057,488	18.01	58,717
1978	718,827.43	423,627	68,031	650,796	18.48	35,216
1979	2,790,340.98	1,615,300	259,404	2,530,937	18.95	133,559
1980	790,441.68	449,145	72,129	718,313	19.43	36,969

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1981	273,801.62	152,661	24,516	249,286	19.91	12,521
1982	1,328,265.17	726,123	116,609	1,211,656	20.40	59,395
1983	416,131.32	222,955	35,805	380,326	20.89	18,206
1984	388,762.54	203,972	32,756	356,007	21.39	16,644
1985	771,737.42	396,333	63,648	708,089	21.89	32,348
1986	2,032,180.15	1,020,602	163,900	1,868,280	22.40	83,405
1987	2,373,177.18	1,164,969	187,085	2,186,092	22.91	95,421
1988	2,732,369.08	1,309,706	210,328	2,522,041	23.43	107,642
1989	2,399,131.92	1,122,266	180,227	2,218,905	23.95	92,647
1990	2,141,428.11	976,491	156,816	1,984,612	24.48	81,071
1991	473,628.48	210,395	33,788	439,840	25.01	17,587
1992	483,590.49	209,017	33,566	450,024	25.55	17,613
1993	659,932.32	277,172	44,512	615,420	26.10	23,579
1994	538,643.69	219,767	35,293	503,351	26.64	18,895
1995	474,263.34	187,704	30,144	444,119	27.19	16,334
1996	289,313.84	110,903	17,810	271,504	27.75	9,784
1997	487,470.89	180,798	29,035	458,436	28.31	16,193
1998	1,129,546.02	404,874	65,019	1,064,527	28.87	36,873
1999	652,695.90	225,689	36,244	616,452	29.44	20,939
2000	329,608.25	109,796	17,632	311,976	30.01	10,396
2001	150,405.79	48,163	7,735	142,671	30.59	4,664
2002	1,224,894.72	376,729	60,500	1,164,395	31.16	37,368
2003	1,436,951.79	423,427	67,999	1,368,953	31.74	43,130
2004	2,116,969.36	596,054	95,721	2,021,248	32.33	62,519
2005	2,100,132.65	564,243	90,613	2,009,520	32.91	61,061
2006	2,079,417.11	531,416	85,341	1,994,076	33.50	59,525
2007	1,687,674.68	409,160	65,708	1,621,967	34.09	47,579
2008	841,731.55	192,849	30,970	810,762	34.69	23,372
2009	2,788,365.34	602,287	96,722	2,691,643	35.28	76,294
2010	1,704,430.99	345,437	55,474	1,648,957	35.88	45,958
2011	1,537,066.72	291,366	46,791	1,490,276	36.47	40,863
2012	1,273,342.78	224,388	36,035	1,237,308	37.07	33,378
2013	757,551.15	123,398	19,817	737,734	37.67	19,584
2014	635,452.76	95,038	15,262	620,191	38.27	16,206
2015	2,212,771.36	300,937	48,328	2,164,443	38.88	55,670
2016	6,966,578.24	854,590	137,240	6,829,338	39.48	172,982
2017	6,829,222.73	745,136	119,663	6,709,560	40.09	167,362
2018	13,122,753.57	1,256,897	201,847	12,920,907	40.69	317,545
2019	23,993,242.99	1,972,724	316,803	23,676,440	41.30	573,279
2020	25,915,650.53	1,773,667	284,837	25,630,814	41.92	611,422
2021	31,930,417.69	1,752,661	281,463	31,648,955	42.53	744,156

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2022	31,679,250.10	1,309,303	210,263	31,468,987	43.14	729,462
2023	50,298,443.75	1,386,225	222,617	50,075,827	43.76	1,144,329
2024	85,882,958.53	1,183,467	190,055	85,692,904	44.38	1,930,890
2025	36,034,090.39	128,281	20,601	36,013,489	44.84	803,155
	371,682,173.72	37,273,837	5,985,911	365,696,263		9,554,790
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3						2.57

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	662.71	570	663			
1945	466.08	398	466			
1946	3,410.25	2,891	3,410			
1947	25,752.92	21,671	25,753			
1948	2,703.38	2,257	2,703			
1949	15,303.35	12,677	15,303			
1951	32,215.90	26,228	32,216			
1952	11,191.99	9,029	11,192			
1953	65,061.58	51,992	65,062			
1955	21,920.04	17,166	21,492	428	17.35	25
1957	25,653.59	19,667	24,624	1,030	18.67	55
1958	52,977.20	40,170	50,294	2,683	19.34	139
1961	19,095.35	13,983	17,507	1,588	21.42	74
1962	19,765.51	14,298	17,902	1,864	22.13	84
1963	15,112.56	10,796	13,517	1,596	22.85	70
1964	11,656.60	8,221	10,293	1,364	23.58	58
1965	9,747.62	6,784	8,494	1,254	24.32	52
1966	31,319.92	21,509	26,930	4,390	25.06	175
1967	65,961.84	44,673	55,932	10,030	25.82	388
1968	35,638.00	23,793	29,790	5,848	26.59	220
1969	93,313.54	61,400	76,875	16,439	27.36	601
1970	60,394.67	39,143	49,008	11,387	28.15	405
1971	121,390.48	77,477	97,004	24,386	28.94	843
1972	157,371.72	98,869	123,787	33,585	29.74	1,129
1973	56,414.01	34,864	43,651	12,763	30.56	418
1974	53,039.09	32,235	40,359	12,680	31.38	404
1975	209,077.59	124,899	156,377	52,701	32.21	1,636
1976	50,965.31	29,911	37,450	13,515	33.05	409
1977	211,395.49	121,817	152,519	58,876	33.90	1,737
1978	119,972.51	67,859	84,962	35,011	34.75	1,008
1979	502,102.61	278,541	348,742	153,361	35.62	4,305
1980	159,011.08	86,483	108,279	50,732	36.49	1,390
1981	55,444.81	29,545	36,991	18,454	37.37	494
1982	237,904.00	124,126	155,410	82,494	38.26	2,156
1983	118,891.21	60,708	76,008	42,883	39.15	1,095
1984	96,343.86	48,112	60,238	36,106	40.05	902
1985	260,784.42	127,263	159,337	101,447	40.96	2,477
1986	454,810.83	216,717	271,336	183,475	41.88	4,381
1987	423,661.38	197,003	246,654	177,007	42.80	4,136
1988	531,537.14	241,052	301,805	229,732	43.72	5,255
1989	430,148.57	190,018	237,908	192,241	44.66	4,305

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1990	540,643.83	232,542	291,150	249,494	45.59	5,473
1991	250,654.82	104,869	131,299	119,356	46.53	2,565
1992	231,187.81	93,978	117,663	113,525	47.48	2,391
1993	253,007.09	99,842	125,005	128,002	48.43	2,643
1994	331,896.44	126,990	158,996	172,900	49.39	3,501
1995	183,228.87	67,908	85,023	98,206	50.35	1,950
1996	271,801.63	97,474	122,041	149,761	51.31	2,919
1997	170,621.92	59,120	74,020	96,602	52.28	1,848
1998	168,368.84	56,319	70,513	97,856	53.24	1,838
1999	13,532.66	4,361	5,460	8,073	54.22	149
2000	30,608.10	9,492	11,884	18,724	55.19	339
2013	1,321,601.17	197,738	247,574	1,074,027	68.03	15,788
2014	2,528,035.30	346,973	434,421	2,093,614	69.02	30,333
2015	1,226,321.99	152,984	191,541	1,034,781	70.02	14,778
2016	43,717.63	4,907	6,144	37,574	71.02	529
2019	137,392.82	10,288	12,881	124,512	74.01	1,682
	12,572,211.63	4,302,600	5,383,858	7,188,354		129,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.5 1.03

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1922	2,853.98	2,652	2,648	206	4.61	45
1923	223.62	207	207	17	4.84	4
1924	598.68	552	551	48	5.06	9
1925	1,911.67	1,756	1,753	159	5.28	30
1926	371,881.92	340,413	339,925	31,957	5.50	5,810
1927	20.91	19	19	2	5.72	
1928	81,779.50	74,319	74,212	7,568	5.93	1,276
1929	22,775.01	20,620	20,590	2,185	6.15	355
1930	732.00	660	659	73	6.38	11
1931	22,862.93	20,541	20,512	2,351	6.60	356
1933	53,556.85	47,748	47,680	5,877	7.05	834
1934	1,091.01	969	968	123	7.28	17
1935	5,851.21	5,175	5,168	683	7.51	91
1936	316,154.88	278,460	278,061	38,094	7.75	4,915
1937	57,054.12	50,041	49,969	7,085	7.99	887
1938	3,758.39	3,283	3,278	480	8.23	58
1939	15,628.81	13,590	13,571	2,058	8.48	243
1940	9,224.37	7,985	7,974	1,250	8.73	143
1941	36,147.94	31,154	31,109	5,039	8.98	561
1942	24,415.14	20,945	20,915	3,500	9.24	379
1943	7,105.70	6,066	6,057	1,049	9.51	110
1946	138,604.92	116,535	116,368	22,237	10.35	2,149
1947	271,734.78	227,211	226,885	44,850	10.65	4,211
1948	99,245.63	82,527	82,409	16,837	10.95	1,538
1949	602,132.35	497,735	497,021	105,111	11.27	9,327
1950	300,453.27	246,834	246,480	53,973	11.60	4,653
1951	172,594.90	140,917	140,715	31,880	11.93	2,672
1952	570,173.73	462,457	461,794	108,380	12.28	8,826
1953	745,927.68	600,875	600,013	145,915	12.64	11,544
1954	429,459.88	343,435	342,943	86,517	13.02	6,645
1955	94,458.27	74,986	74,878	19,580	13.40	1,461
1956	398,390.26	313,808	313,358	85,032	13.80	6,162
1957	106,000.53	82,811	82,692	23,309	14.22	1,639
1958	1,335,640.71	1,034,814	1,033,330	302,311	14.64	20,650
1959	114,460.26	87,905	87,779	26,681	15.08	1,769
1960	560,506.39	426,590	425,978	134,528	15.53	8,662
1961	82,689.05	62,335	62,246	20,443	16.00	1,278
1963	103,593.46	76,547	76,437	27,156	16.97	1,600
1964	365,097.21	266,970	266,587	98,510	17.47	5,639
1965	560,241.19	405,183	404,602	155,639	17.99	8,651
1966	376,913.59	269,463	269,077	107,837	18.53	5,820

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1967	8,319,576.25	5,878,779	5,870,349	2,449,227	19.07	128,434
1968	4,796,435.43	3,347,912	3,343,111	1,453,324	19.63	74,036
1969	4,687,761.63	3,230,946	3,226,313	1,461,449	20.20	72,349
1970	5,519,022.05	3,754,646	3,749,262	1,769,760	20.78	85,167
1971	4,846,011.03	3,252,788	3,248,124	1,597,887	21.37	74,772
1972	3,889,701.45	2,574,982	2,571,290	1,318,411	21.97	60,010
1973	7,982,830.85	5,208,478	5,201,009	2,781,822	22.59	123,144
1974	2,636,983.66	1,695,370	1,692,939	944,045	23.21	40,674
1975	4,844,950.78	3,067,241	3,062,843	1,782,108	23.85	74,722
1976	7,224,337.28	4,501,340	4,494,885	2,729,452	24.50	111,406
1977	2,558,184.24	1,568,372	1,566,123	992,061	25.15	39,446
1978	3,172,130.22	1,912,065	1,909,323	1,262,807	25.82	48,908
1979	3,425,776.58	2,029,636	2,026,726	1,399,051	26.49	52,814
1980	9,607,618.84	5,590,193	5,582,177	4,025,442	27.18	148,103
1981	14,960,861.03	8,546,093	8,533,839	6,427,022	27.87	230,607
1982	2,040,916.60	1,143,546	1,141,906	899,011	28.58	31,456
1983	535,785.01	294,350	293,928	241,857	29.29	8,257
1984	4,311.23	2,321	2,318	1,993	30.01	66
1985	626,791.87	330,463	329,989	296,803	30.73	9,658
1986	2,031,137.13	1,047,762	1,046,260	984,877	31.47	31,296
1987	1,594,735.41	804,480	803,326	791,409	32.21	24,570
1988	1,640,714.66	808,741	807,581	833,134	32.96	25,277
1989	1,943,103.94	935,080	933,739	1,009,365	33.72	29,934
1990	4,964,131.59	2,330,064	2,326,723	2,637,409	34.49	76,469
1991	3,414,197.45	1,562,132	1,559,892	1,854,305	35.26	52,589
1992	5,831,169.56	2,598,019	2,594,294	3,236,876	36.04	89,813
1993	4,564,352.39	1,978,099	1,975,263	2,589,089	36.83	70,298
1994	4,420,656.74	1,861,450	1,858,781	2,561,876	37.63	68,081
1995	3,817,683.45	1,560,554	1,558,316	2,259,367	38.43	58,792
1996	6,206,489.14	2,460,625	2,457,097	3,749,392	39.23	95,575
1997	2,922,716.99	1,121,885	1,120,276	1,802,441	40.05	45,005
1998	673,044.58	249,854	249,496	423,549	40.87	10,363
1999	24,702.00	8,855	8,842	15,860	41.70	380
2000	275,710.01	95,310	95,173	180,537	42.53	4,245
2001	1,398,057.38	465,232	464,565	933,492	43.37	21,524
2002	991,840.51	317,081	316,626	675,215	44.22	15,269
2003	509,970.22	156,367	156,143	353,827	45.07	7,851
2004	3,106,987.01	911,528	910,221	2,196,766	45.93	47,829
2005	238,412.59	66,791	66,695	171,718	46.79	3,670
2006	1,135,161.23	302,827	302,393	832,768	47.66	17,473
2007	4,379,090.33	1,109,574	1,107,983	3,271,107	48.53	67,404

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2008	8,337,570.44	1,999,766	1,996,898	6,340,672	49.41	128,328
2009	3,231,396.22	730,780	729,732	2,501,664	50.30	49,735
2010	9,018,947.77	1,917,609	1,914,859	7,104,089	51.18	138,806
2011	3,497,212.51	695,141	694,144	2,803,069	52.08	53,822
2012	11,651,446.53	2,154,585	2,151,495	9,499,952	52.98	179,312
2013	32,987,932.30	5,643,575	5,635,483	27,352,449	53.88	507,655
2014	62,113,630.73	9,766,126	9,752,122	52,361,509	54.78	955,851
2015	162,818,433.80	23,296,062	23,262,657	139,555,777	55.70	2,505,490
2016	69,334,658.57	8,949,718	8,936,885	60,397,774	56.61	1,066,910
2017	76,839,631.61	8,830,410	8,817,748	68,021,884	57.53	1,182,372
2018	87,304,081.94	8,797,632	8,785,017	78,519,065	58.45	1,343,354
2019	112,855,333.51	9,757,472	9,743,480	103,111,854	59.38	1,736,474
2020	144,930,572.50	10,456,741	10,441,747	134,488,826	60.31	2,229,959
2021	104,560,277.84	6,048,812	6,040,139	98,520,139	61.24	1,608,755
2022	101,069,939.20	4,400,585	4,394,275	96,675,664	62.17	1,555,021
2023	194,466,621.24	5,655,089	5,646,980	188,819,641	63.11	2,991,913
2024	213,979,323.45	3,094,141	3,089,704	210,889,619	64.06	3,292,064
2025	112,075,064.88	413,557	412,964	111,662,101	64.76	1,724,245
	1,667,300,072.08	200,036,725	199,749,886	1,467,550,186		25,658,832
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					57.2	1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1969	109,174.86	90,888	108,096	1,079	10.05	107
1970	40,416.57	33,330	39,641	776	10.52	74
1971	360,114.77	294,034	349,705	10,410	11.01	946
1973	459,965.48	367,434	437,003	22,962	12.07	1,902
1979	216,509.06	159,206	189,349	27,160	15.88	1,710
1985	1,589,608.14	1,042,783	1,240,220	349,388	20.64	16,928
1987	298.01	187	222	76	22.41	3
1991	488,182.62	275,496	327,657	160,526	26.14	6,141
1992	274,542.54	150,540	179,043	95,500	27.10	3,524
1994	299,107.57	154,289	183,502	115,606	29.05	3,980
1996	264,943.41	127,968	152,197	112,746	31.02	3,635
2002	31,640.21	12,129	14,425	17,215	37.00	465
2004	27,750.82	9,713	11,552	16,199	39.00	415
2009	1,978,477.27	527,601	627,495	1,350,982	44.00	30,704
2010	158,447.36	39,612	47,112	111,335	45.00	2,474
2013	1,449,874.84	289,975	344,878	1,104,997	48.00	23,021
2014	3,707,975.43	679,783	808,491	2,899,484	49.00	59,173
2015	363,445.73	60,575	72,044	291,402	50.00	5,828
2016	12,192.31	1,829	2,175	10,017	51.00	196
2017	32,146.11	4,286	5,097	27,049	52.00	520
2018	368.88	43	51	318	53.00	6
2020	19,393,079.61	1,616,025	1,921,999	17,471,081	55.00	317,656
2021	432,909.71	28,862	34,326	398,584	56.00	7,118
2022	17,072.70	854	1,016	16,057	57.00	282
2025	10,078.30	42	50	10,028	59.75	168
	31,718,322.31	5,967,484	7,097,346	24,620,976		486,976

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.6 1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. 0						
1936	40,218.28	39,132	40,218			
1969	162,997.56	137,505	154,716	8,282	7.82	1,059
1970	31,775.00	26,608	29,938	1,837	8.13	226
1971	579,248.26	481,239	541,474	37,774	8.46	4,465
1973	411,771.90	336,500	378,619	33,153	9.14	3,627
1979	34,570.49	26,592	29,920	4,650	11.54	403
1985	1,780,751.06	1,262,196	1,420,181	360,570	14.56	24,764
1987	617.00	423	476	141	15.73	9
1990	91,655.00	59,301	66,724	24,931	17.65	1,413
1991	1,865,670.00	1,181,342	1,329,207	536,463	18.34	29,251
1992	966,540.39	598,289	673,175	293,365	19.05	15,400
1993	212,876.15	128,662	144,766	68,110	19.78	3,443
1994	1,808,678.00	1,066,035	1,199,467	609,211	20.53	29,674
1996	3,115,071.72	1,737,587	1,955,076	1,159,996	22.11	52,465
2002	163,179.78	73,986	83,247	79,933	27.33	2,925
2007	2,151,731.73	771,181	867,707	1,284,025	32.08	40,026
2009	2,471,537.70	788,915	887,661	1,583,877	34.04	46,530
2010	4,157,820.73	1,245,683	1,401,601	2,756,220	35.02	78,704
2012	537,267.35	139,582	157,053	380,214	37.01	10,273
2013	11,265,212.54	2,701,398	3,039,524	8,225,689	38.01	216,409
2014	20,240,060.94	4,452,813	5,010,158	15,229,903	39.00	390,510
2015	4,765,037.90	953,008	1,072,293	3,692,745	40.00	92,319
2016	344,459.07	62,003	69,764	274,695	41.00	6,700
2017	10,322,419.67	1,651,587	1,858,311	8,464,109	42.00	201,526
2018	4,721,170.12	660,964	743,695	3,977,475	43.00	92,499
2019	62,070.36	7,448	8,380	53,690	44.00	1,220
2020	35,103,558.52	3,510,356	3,949,738	31,153,821	45.00	692,307
2021	4,587,326.82	366,986	412,920	4,174,407	46.00	90,748
2022	347,811.20	20,869	23,481	324,330	47.00	6,901
	112,343,105.24	24,488,190	27,549,490	84,793,615		2,135,796

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.90

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1943	7,925.02	6,853	7,925			
1944	2,050.06	1,762	2,050			
1949	273.33	226	264	9	13.73	1
1956	40,565.04	31,438	36,658	3,907	18.00	217
1961	17,307.06	12,673	14,777	2,530	21.42	118
1964	7,032.68	4,960	5,784	1,249	23.58	53
1965	15,298.32	10,648	12,416	2,882	24.32	119
1967	124,866.76	84,566	98,609	26,258	25.82	1,017
1968	45,339.97	30,270	35,297	10,043	26.59	378
1969	62,444.09	41,088	47,911	14,533	27.36	531
1970	205,456.82	133,161	155,273	50,184	28.15	1,783
1971	290,132.20	185,177	215,927	74,205	28.94	2,564
1972	129,975.76	81,657	95,217	34,759	29.74	1,169
1973	437,296.06	270,249	315,125	122,171	30.56	3,998
1975	28,921.39	17,277	20,146	8,775	32.21	272
1976	95,763.76	56,202	65,535	30,229	33.05	915
1978	221,592.89	125,337	146,150	75,443	34.75	2,171
1979	80,884.16	44,870	52,321	28,563	35.62	802
1980	1,343,740.07	730,833	852,192	491,548	36.49	13,471
1981	2,150,286.42	1,145,845	1,336,119	814,167	37.37	21,787
1982	23,645.37	12,337	14,386	9,259	38.26	242
1983	8,894.52	4,542	5,296	3,599	39.15	92
1985	6,005.50	2,931	3,418	2,588	40.96	63
1989	87,647.15	38,718	45,147	42,500	44.66	952
1992	153,081.22	62,228	72,561	80,520	47.48	1,696
1993	1,789.33	706	823	966	48.43	20
1994	381.66	146	170	212	49.39	4
1995	4,803.65	1,780	2,076	2,728	50.35	54
2001	17,911.32	5,335	6,221	11,690	56.17	208
2004	2,156.66	563	656	1,501	59.11	25
2006	93,785.68	22,169	25,850	67,936	61.09	1,112
2009	21,194.50	4,226	4,928	16,266	64.05	254
2010	290,096.76	54,213	63,216	226,881	65.05	3,488
2011	41,106.16	7,173	8,364	32,742	66.04	496
2012	58,639.56	9,507	11,086	47,554	67.03	709
2013	189,248.27	28,315	33,017	156,231	68.03	2,297
2014	16,121.10	2,213	2,580	13,541	69.02	196

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2015	138,275.22	17,250	20,115	118,160	70.02	1,688
2016	69,487.69	7,800	9,095	60,393	71.02	850
2017	40,924.04	4,087	4,765	36,159	72.01	502
	6,572,347.22	3,301,331	3,849,466	2,722,881		66,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.1	1.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	29,854.19	25,656	29,854			
1945	34,556.48	29,498	34,556			
1946	52,076.37	44,148	52,076			
1947	100,721.84	84,757	100,722			
1948	241,599.95	201,736	241,600			
1949	83,843.35	69,454	83,843			
1950	165,716.72	136,116	165,717			
1951	283,943.00	231,164	283,943			
1952	196,990.38	158,922	196,990			
1953	217,659.12	173,936	217,659			
1954	101,789.01	80,541	101,789			
1955	209,322.88	163,925	209,323			
1956	189,225.06	146,649	189,225			
1957	222,653.57	170,691	222,466	188	18.67	10
1958	129,011.06	97,823	127,495	1,516	19.34	78
1959	390,313.45	292,587	381,337	8,976	20.03	448
1960	535,690.33	396,947	517,352	18,338	20.72	885
1961	309,141.77	226,369	295,033	14,109	21.42	659
1962	316,360.16	228,849	298,265	18,095	22.13	818
1963	434,979.86	310,741	404,997	29,983	22.85	1,312
1964	596,870.41	420,943	548,627	48,243	23.58	2,046
1965	670,357.58	466,569	608,092	62,266	24.32	2,560
1966	266,834.23	183,248	238,832	28,002	25.06	1,117
1967	630,219.65	426,816	556,281	73,939	25.82	2,864
1968	264,455.97	176,556	230,110	34,346	26.59	1,292
1969	562,105.72	369,866	482,057	80,049	27.36	2,926
1970	467,735.30	303,149	395,103	72,632	28.15	2,580
1971	697,474.96	445,163	580,193	117,282	28.94	4,053
1972	626,772.34	393,770	513,211	113,561	29.74	3,818
1973	1,539,756.79	951,570	1,240,208	299,549	30.56	9,802
1974	786,477.18	477,982	622,967	163,510	31.38	5,211
1975	536,032.88	320,215	417,345	118,688	32.21	3,685
1976	1,207,790.12	708,828	923,835	283,955	33.05	8,592
1977	885,904.13	510,502	665,352	220,552	33.90	6,506
1978	2,127,207.46	1,203,191	1,568,153	559,054	34.75	16,088
1979	186,656.81	103,548	134,957	51,700	35.62	1,451
1980	1,251,525.25	680,680	887,149	364,376	36.49	9,986
1981	2,185,509.07	1,164,614	1,517,874	667,635	37.37	17,866
1982	1,303,996.07	680,360	886,732	417,264	38.26	10,906
1983	1,136,544.99	580,343	756,377	380,168	39.15	9,711
1984	1,206,384.52	602,444	785,182	421,203	40.05	10,517

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1985	2,320,585.39	1,132,446	1,475,949	844,636	40.96	20,621
1986	942,964.88	449,323	585,615	357,350	41.88	8,533
1987	1,341,106.94	623,615	812,775	528,332	42.80	12,344
1988	992,565.25	450,128	586,664	405,901	43.72	9,284
1989	1,201,910.97	530,944	691,994	509,917	44.66	11,418
1990	1,558,790.25	670,467	873,839	684,951	45.59	15,024
1991	2,550,912.79	1,067,251	1,390,978	1,159,935	46.53	24,929
1992	2,953,517.46	1,200,605	1,564,782	1,388,735	47.48	29,249
1993	2,556,335.07	1,008,781	1,314,773	1,241,562	48.43	25,636
1994	2,283,664.16	873,776	1,138,817	1,144,847	49.39	23,180
1995	4,984,364.55	1,847,305	2,407,645	2,576,720	50.35	51,176
1996	1,677,366.61	601,537	784,000	893,367	51.31	17,411
1997	1,947,098.94	674,670	879,316	1,067,783	52.28	20,424
1998	1,059,799.15	354,503	462,034	597,765	53.24	11,228
1999	328,988.54	106,017	138,175	190,814	54.22	3,519
2000	303,232.54	94,038	122,562	180,671	55.19	3,274
2001	81,433.51	24,257	31,615	49,819	56.17	887
2002	70,312.68	20,083	26,175	44,138	57.15	772
2003	1,068,424.66	292,086	380,684	687,741	58.13	11,831
2004	1,176,909.38	307,315	400,532	776,377	59.11	13,134
2005	1,262,432.34	314,030	409,284	853,148	60.10	14,195
2006	1,309,093.42	309,444	403,307	905,786	61.09	14,827
2007	1,540,313.09	345,215	449,928	1,090,385	62.07	17,567
2008	1,954,983.06	413,968	539,536	1,415,447	63.06	22,446
2009	1,208,653.28	240,981	314,077	894,576	64.05	13,967
2010	1,896,497.11	354,417	461,922	1,434,575	65.05	22,053
2011	1,949,850.22	340,249	443,456	1,506,394	66.04	22,810
2012	2,559,943.96	415,018	540,905	2,019,039	67.03	30,121
2013	2,567,559.99	384,158	500,684	2,066,876	68.03	30,382
2014	1,117,203.73	153,336	199,847	917,357	69.02	13,291
2015	1,297,789.66	161,899	211,008	1,086,782	70.02	15,521
2016	1,876,227.65	210,607	274,490	1,601,738	71.02	22,553
2017	2,653,606.24	265,042	345,437	2,308,169	72.01	32,053
2018	812,176.97	70,968	92,495	719,682	73.01	9,857
2019	4,440.17	332	433	4,007	74.01	54
2020	47,095.09	2,938	3,829	43,266	75.01	577
2021	1,103,926.13	55,196	71,938	1,031,988	76.00	13,579
2022	659,910.31	24,747	32,253	627,657	77.00	8,151

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2023	70,299.82	1,757	2,290	68,010	78.00	872
2024	12,563.30	157	205	12,358	79.00	156
2025	24.79		0	25	79.75	
	80,686,934.03	30,834,472	40,079,127	40,607,807		756,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.7	0.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1906	1,787.96	1,714	1,788			
1907	57.41	55	57			
1908	77.17	73	77			
1911	149.27	140	149			
1914	13,237.23	12,301	13,237			
1918	213.00	195	213			
1919	4,625.69	4,226	4,626			
1920	2,716.24	2,473	2,716			
1921	772.36	701	772			
1922	30,878.79	27,919	30,879			
1923	6,033.84	5,436	6,034			
1924	82,279.84	73,863	82,280			
1925	8,474.20	7,581	8,474			
1926	5,384.72	4,799	5,385			
1927	92,430.54	82,078	92,431			
1928	41,700.25	36,893	41,700			
1929	40,415.97	35,618	40,416			
1930	53,923.97	47,338	53,924			
1931	11,149.22	9,749	11,149			
1932	4,923.75	4,288	4,924			
1933	7,815.16	6,779	7,815			
1934	1,271.29	1,098	1,271			
1935	432.23	372	432			
1936	502.86	431	503			
1937	16,201.11	13,813	16,201			
1938	7,145.79	6,064	7,116	30	10.60	3
1939	1,138.16	961	1,128	10	10.88	1
1940	7,229.54	6,076	7,130	100	11.17	9
1941	21,088.67	17,633	20,691	398	11.47	35
1942	4,600.17	3,827	4,491	109	11.77	9
1943	2,899.98	2,399	2,815	85	12.09	7
1944	1,311.66	1,079	1,266	46	12.41	4
1945	48.66	40	47	2	12.75	
1946	13,548.50	11,015	12,925	624	13.09	48
1947	64,064.38	51,755	60,730	3,334	13.45	248
1948	24,315.95	19,515	22,899	1,417	13.82	103
1949	147,424.41	117,518	137,896	9,528	14.20	671
1950	103,860.50	82,213	96,469	7,392	14.59	507
1951	52,643.14	41,370	48,544	4,099	14.99	273
1952	26,980.28	21,041	24,690	2,290	15.41	149
1953	86,331.81	66,809	78,394	7,938	15.83	501

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1954	81,150.23	62,288	73,089	8,061	16.27	495
1955	42,576.57	32,401	38,020	4,557	16.73	272
1956	114,548.53	86,419	101,405	13,144	17.19	765
1957	35,562.38	26,585	31,195	4,367	17.67	247
1958	50,036.71	37,056	43,482	6,555	18.16	361
1959	139,804.28	102,537	120,317	19,487	18.66	1,044
1960	929.33	675	792	137	19.18	7
1961	1,479.59	1,063	1,247	233	19.70	12
1962	20,718.85	14,728	17,282	3,437	20.24	170
1963	105,085.80	73,875	86,685	18,401	20.79	885
1964	32,118.08	22,322	26,193	5,925	21.35	278
1965	110,528.60	75,901	89,063	21,466	21.93	979
1966	139,035.96	94,326	110,683	28,353	22.51	1,260
1967	432,828.26	289,995	340,282	92,546	23.10	4,006
1968	344,556.72	227,852	267,363	77,194	23.71	3,256
1969	326,214.44	212,878	249,792	76,422	24.32	3,142
1970	360,380.67	231,930	272,148	88,233	24.95	3,536
1971	523,024.03	331,822	389,362	133,662	25.59	5,223
1972	437,109.28	273,320	320,715	116,394	26.23	4,437
1973	1,010,550.89	622,499	730,444	280,107	26.88	10,421
1974	630,205.23	382,175	448,446	181,759	27.55	6,597
1975	1,226,401.36	731,990	858,921	367,480	28.22	13,022
1976	516,525.96	303,273	355,862	160,664	28.90	5,559
1977	433,267.16	250,121	293,493	139,774	29.59	4,724
1978	496,025.92	281,391	330,186	165,840	30.29	5,475
1979	1,069,922.73	596,257	699,651	370,272	30.99	11,948
1980	554,769.60	303,537	356,172	198,598	31.70	6,265
1981	430,433.00	231,018	271,078	159,355	32.43	4,914
1982	369,283.46	194,402	228,112	141,171	33.15	4,259
1983	353,991.43	182,610	214,276	139,715	33.89	4,123
1984	593,374.44	299,826	351,817	241,557	34.63	6,975
1985	502,191.12	248,369	291,438	210,753	35.38	5,957
1986	495,589.17	239,721	281,290	214,299	36.14	5,930
1987	490,804.27	232,082	272,326	218,478	36.90	5,921
1988	190,463.56	87,939	103,188	87,276	37.68	2,316
1989	273,368.03	123,210	144,575	128,793	38.45	3,350
1990	914,373.90	401,803	471,478	442,896	39.24	11,287
1991	400,243.93	171,360	201,075	199,169	40.03	4,975
1992	1,386,292.32	577,682	677,855	708,437	40.83	17,351
1993	1,937,176.50	785,118	921,262	1,015,914	41.63	24,403
1994	1,194,208.11	470,172	551,702	642,506	42.44	15,139

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1995	713,734.11	272,646	319,924	393,810	43.26	9,103
1996	479,586.58	177,586	208,380	271,207	44.08	6,153
1997	567,111.77	203,270	238,518	328,594	44.91	7,317
1998	101,782.27	35,275	41,392	60,390	45.74	1,320
1999	227,241.62	76,028	89,212	138,030	46.58	2,963
2000	758,500.15	244,669	287,096	471,404	47.42	9,941
2001	146,359.71	45,434	53,313	93,047	48.27	1,928
2002	99,089.29	29,542	34,665	64,424	49.13	1,311
2003	187,511.57	53,602	62,897	124,615	49.99	2,493
2004	843,611.64	230,669	270,668	572,944	50.86	11,265
2005	192,950.33	50,360	59,093	133,857	51.73	2,588
2006	244,873.87	60,868	71,423	173,451	52.60	3,298
2007	158,165.06	37,327	43,800	114,365	53.48	2,138
2008	602,346.48	134,498	157,821	444,525	54.37	8,176
2009	1,466,626.77	308,828	362,380	1,104,247	55.26	19,983
2010	1,081,109.66	213,908	251,001	830,109	56.15	14,784
2011	1,770,691.39	327,578	384,382	1,386,309	57.05	24,300
2012	1,937,803.58	333,574	391,418	1,546,386	57.95	26,685
2013	2,279,860.09	362,817	425,731	1,854,129	58.86	31,501
2014	2,590,656.20	378,598	444,249	2,146,407	59.77	35,911
2015	1,224,129.79	162,981	191,243	1,032,887	60.68	17,022
2016	13,254,194.69	1,590,503	1,866,304	11,387,891	61.60	184,868
2017	155,015.30	16,565	19,437	135,578	62.52	2,169
2018	768,168.45	71,878	84,342	683,826	63.45	10,777
2019	620,272.43	49,889	58,540	561,732	64.37	8,727
2020	6,812,543.45	457,394	536,709	6,275,834	65.30	96,108
2021	143,588.89	7,712	9,049	134,540	66.24	2,031
2022	659,815.22	26,676	31,302	628,513	67.17	9,357
2023	581,225.06	15,693	18,414	562,811	68.11	8,263
2024	2,383,865.99	32,015	37,567	2,346,299	69.06	33,975
2025	20,320.39	70	82	20,238	69.76	290
	62,831,987.87	16,752,229	19,638,798	43,193,189		810,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.3 1.29

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1913	1,898.76	1,899	1,899			
1914	4,188.71	4,189	4,189			
1915	209.92	210	210			
1916	120.28	120	120			
1918	79.42	79	79			
1919	11,070.30	11,070	11,070			
1921	9,631.30	9,631	9,631			
1922	64,023.18	64,023	64,023			
1923	18,217.22	18,217	18,217			
1924	49,069.27	49,069	49,069			
1925	36,692.12	36,692	36,692			
1926	51,581.31	51,581	51,581			
1927	130,100.71	129,757	130,101			
1928	58,050.19	57,612	58,050			
1929	92,072.43	90,978	92,072			
1930	125,454.86	123,372	125,455			
1931	10,287.58	10,066	10,288			
1932	7,564.38	7,365	7,564			
1933	1,960.04	1,898	1,960			
1934	3,550.13	3,420	3,550			
1935	24,789.07	23,755	24,789			
1936	46,004.33	43,843	46,004			
1937	42,313.25	40,102	42,313			
1938	37,535.05	35,375	37,535			
1939	10,643.05	9,972	10,643			
1940	14,661.68	13,660	14,662			
1941	100,869.27	93,428	100,869			
1942	17,576.25	16,183	17,576			
1943	4,860.04	4,448	4,860			
1944	5,613.94	5,108	5,614			
1945	5,951.42	5,382	5,945	6	5.07	1
1946	28,446.69	25,570	28,242	205	5.36	38
1947	176,094.07	157,322	173,765	2,329	5.65	412
1948	246,799.67	219,138	242,041	4,759	5.94	801
1949	525,123.01	463,295	511,717	13,406	6.24	2,148
1950	469,849.47	411,959	455,015	14,834	6.53	2,272
1951	617,511.20	537,933	594,156	23,355	6.83	3,419
1952	131,308.84	113,644	125,522	5,787	7.13	812
1953	403,446.90	346,811	383,058	20,389	7.44	2,740
1954	351,351.79	299,974	331,326	20,026	7.75	2,584
1955	347,217.80	294,413	325,184	22,034	8.06	2,734

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1956	162,530.29	136,833	151,134	11,396	8.38	1,360
1957	260,151.15	217,398	240,120	20,031	8.71	2,300
1958	148,622.06	123,272	136,156	12,466	9.04	1,379
1959	226,660.29	186,546	206,043	20,617	9.38	2,198
1960	289,271.84	236,167	260,850	28,422	9.73	2,921
1961	47,434.12	38,413	42,428	5,006	10.08	497
1962	270,332.31	217,031	239,714	30,618	10.45	2,930
1963	277,024.15	220,470	243,513	33,511	10.82	3,097
1964	353,367.66	278,627	307,748	45,620	11.21	4,070
1965	567,929.92	443,627	489,993	77,937	11.60	6,719
1966	681,177.03	526,822	581,883	99,294	12.01	8,268
1967	2,541,312.83	1,945,782	2,149,148	392,165	12.42	31,575
1968	2,370,196.84	1,795,543	1,983,207	386,990	12.85	30,116
1969	2,345,642.59	1,757,895	1,941,624	404,019	13.28	30,423
1970	1,627,932.47	1,206,200	1,332,268	295,664	13.73	21,534
1971	2,888,018.06	2,114,780	2,335,809	552,209	14.19	38,915
1972	4,087,008.24	2,956,542	3,265,549	821,459	14.66	56,034
1973	5,246,558.21	3,747,826	4,139,535	1,107,023	15.14	73,119
1974	4,359,294.47	3,072,910	3,394,079	965,215	15.64	61,715
1975	5,843,097.44	4,063,699	4,488,422	1,354,675	16.14	83,933
1976	1,969,854.28	1,351,025	1,492,229	477,625	16.65	28,686
1977	6,213,739.85	4,199,556	4,638,478	1,575,262	17.18	91,692
1978	2,479,977.33	1,650,822	1,823,360	656,617	17.72	37,055
1979	5,007,573.99	3,281,363	3,624,319	1,383,255	18.27	75,712
1980	5,160,016.97	3,326,766	3,674,467	1,485,550	18.83	78,893
1981	2,951,565.08	1,871,174	2,066,742	884,823	19.40	45,609
1982	1,652,353.55	1,029,449	1,137,043	515,311	19.98	25,791
1983	1,259,341.78	770,579	851,117	408,225	20.57	19,846
1984	3,586,986.83	2,154,237	2,379,390	1,207,597	21.17	57,043
1985	2,542,682.81	1,497,793	1,654,337	888,346	21.78	40,787
1986	2,410,089.25	1,391,031	1,536,416	873,673	22.41	38,986
1987	4,145,923.64	2,343,608	2,588,553	1,557,371	23.04	67,594
1988	3,015,084.10	1,667,975	1,842,306	1,172,778	23.68	49,526
1989	5,364,144.41	2,901,680	3,204,953	2,159,191	24.33	88,746
1990	7,380,196.00	3,900,360	4,308,011	3,072,185	24.99	122,937
1991	6,188,778.46	3,192,481	3,526,147	2,662,631	25.66	103,766
1992	15,267,780.70	7,677,098	8,479,480	6,788,301	26.35	257,621
1993	9,393,971.91	4,603,046	5,084,139	4,309,833	27.03	159,446
1994	7,166,566.73	3,416,947	3,774,074	3,392,493	27.73	122,340
1995	9,912,253.68	4,593,338	5,073,417	4,838,837	28.44	170,142
1996	6,408,319.93	2,883,744	3,185,142	3,223,178	29.15	110,572

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1997	6,348,826.87	2,769,549	3,059,012	3,289,815	29.88	110,101
1998	5,514,402.61	2,329,559	2,573,036	2,941,367	30.61	96,092
1999	5,930,781.24	2,422,665	2,675,873	3,254,908	31.35	103,825
2000	7,358,484.21	2,901,745	3,205,025	4,153,459	32.10	129,391
2001	5,646,368.09	2,146,693	2,371,057	3,275,311	32.85	99,705
2002	5,452,519.17	1,993,768	2,202,149	3,250,370	33.62	96,680
2003	2,531,700.29	888,956	981,866	1,549,834	34.39	45,066
2004	6,729,066.52	2,263,793	2,500,396	4,228,671	35.17	120,235
2005	7,709,740.29	2,480,223	2,739,447	4,970,293	35.95	138,256
2006	6,001,639.63	1,840,103	2,032,424	3,969,216	36.75	108,006
2007	5,278,511.48	1,538,739	1,699,562	3,578,949	37.55	95,312
2008	23,048,826.01	6,371,156	7,037,046	16,011,780	38.35	417,517
2009	18,393,512.77	4,799,603	5,301,240	13,092,273	39.17	334,242
2010	30,187,527.31	7,410,132	8,184,612	22,002,915	39.99	550,210
2011	30,103,044.19	6,923,700	7,647,340	22,455,704	40.81	550,250
2012	30,095,114.60	6,444,869	7,118,463	22,976,652	41.65	551,660
2013	41,978,411.55	8,324,319	9,194,346	32,784,066	42.49	771,571
2014	36,878,592.33	6,728,499	7,431,737	29,446,855	43.33	679,595
2015	36,313,116.64	6,043,229	6,674,845	29,638,272	44.18	670,853
2016	54,240,166.24	8,146,331	8,997,756	45,242,410	45.04	1,004,494
2017	44,175,895.84	5,917,803	6,536,310	37,639,586	45.90	820,035
2018	44,268,560.09	5,203,769	5,747,648	38,520,912	46.77	823,624
2019	37,737,289.86	3,809,202	4,207,326	33,529,964	47.65	703,672
2020	41,889,109.49	3,532,927	3,902,176	37,986,933	48.53	782,752
2021	45,162,651.35	3,059,318	3,379,067	41,783,584	49.41	845,650
2022	40,267,980.91	2,051,251	2,265,640	38,002,341	50.30	755,514
2023	35,371,048.77	1,201,201	1,326,746	34,044,303	51.20	664,928
2024	55,141,461.21	936,302	1,034,161	54,107,300	52.10	1,038,528
2025	7,749,459.27	33,633	37,148	7,712,311	52.77	146,150
	865,858,360.98	199,336,055	220,093,453	645,764,908		15,527,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.6 1.79

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	6,302.11	2,445	2,183	4,119	9.18	449
	6,302.11	2,445	2,183	4,119		449
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.2	7.12

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	3,639,332.78	3,639,333	3,639,333			
2021	1,149,686.41	919,749	865,571	284,115	1.00	284,115
2022	10,204,008.88	6,122,405	5,761,767	4,442,242	2.00	2,221,121
2023	3,408,731.38	1,363,493	1,283,177	2,125,554	3.00	708,518
2024	2,940,987.68	588,198	553,550	2,387,438	4.00	596,860
	21,342,747.13	12,633,178	12,103,398	9,239,349		3,810,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	17.85

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.15 COMPUTER HARDWARE - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2007	108,583.08	94,106	30,033	78,550	2.00	39,275
2008	327,854.49	277,801	88,657	239,197	2.29	104,453
2009	619,802.57	512,372	163,517	456,286	2.60	175,495
2010	1,958,466.83	1,572,003	501,686	1,456,781	2.96	492,156
2011	2,307,691.42	1,789,222	571,009	1,736,682	3.37	515,336
2012	1,804,267.61	1,342,375	428,403	1,375,865	3.84	358,298
2013	3,700,171.66	2,622,201	836,844	2,863,328	4.37	655,224
2014	1,890,207.60	1,263,925	403,367	1,486,841	4.97	299,163
2015	1,653,024.02	1,031,487	329,187	1,323,837	5.64	234,723
2016	295,432.88	169,578	54,119	241,314	6.39	37,764
2018	33,196.72	15,248	4,866	28,331	8.11	3,493
	14,698,698.88	10,690,318	3,411,688	11,287,011		2,915,380

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 19.83

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.20 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 363.20 COMPUTER SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	95.66	96	96			
2020	1,550,373.80	1,550,374	1,550,374			
2021	4,356,037.08	3,484,830	3,445,898	910,139	1.00	910,139
2022	9,031,865.25	5,419,119	5,358,578	3,673,288	2.00	1,836,644
2023	1,956,907.30	782,763	774,018	1,182,889	3.00	394,296
2024	1,353,989.18	270,798	267,773	1,086,216	4.00	271,554
	18,249,268.27	11,507,980	11,396,736	6,852,532		3,412,633
ACCOUNT 363.20 COMPUTER SOFTWARE (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	12,861,285.37	1,714,795	1,698,218	11,163,067	13.00	858,697
	12,861,285.37	1,714,795	1,698,218	11,163,067		858,697
ACCOUNT 363.20 COMPUTER SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	33,970.93	27,177	26,914	7,057	1.00	7,057
2022	369,411.69	221,647	219,504	149,907	2.00	74,954
2023	604,723.18	241,889	239,551	365,172	3.00	121,724
2024	488,569.68	97,714	96,769	391,800	4.00	97,950
	1,496,675.48	588,427	582,739	913,936		301,685
	32,607,229.12	13,811,202	13,677,693	18,929,535		4,573,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1						14.02

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,748,572.39	2,015,611	2,155,234	593,338	4.00	148,334
2016	3,126,112.60	1,875,668	2,005,598	1,120,515	6.00	186,752
2017	1,356,727.23	723,583	773,706	583,021	7.00	83,289
2018	760,537.42	354,920	379,506	381,031	8.00	47,629
2024	176.16	12	13	163	14.00	12
2025	2,164.04	36	38	2,126	14.75	144
	7,994,289.84	4,969,830	5,314,095	2,680,195		466,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.7	5.83

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.31 COMMUNICATION EQUIPMENT - RF

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2016	646,578.12	275,442	152,342	494,236	11.48	43,052
2017	168,490.63	64,700	35,784	132,707	12.32	10,772
2018	643,533.46	219,123	121,193	522,340	13.19	39,601
2019	241,524.01	71,129	39,340	202,184	14.11	14,329
	1,700,126.22	630,394	348,659	1,351,467		107,754

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 6.34

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.32 COMMUNICATION EQUIPMENT - SUB RF

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2016	2,050,506.73	873,516	317,019	1,733,488	11.48	151,001
2017	5,014,251.43	1,925,473	698,799	4,315,452	12.32	350,280
2018	2,555,580.28	870,175	315,807	2,239,773	13.19	169,808
2019	1,302,634.16	383,626	139,227	1,163,407	14.11	82,453
2020	3,821,422.70	945,802	343,254	3,478,169	15.05	231,108
2021	289,024.74	57,516	20,874	268,151	16.02	16,739
	15,033,420.04	5,056,108	1,834,980	13,198,440		1,001,389

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 6.66

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1922	594.56	595	595			
1923	573.00	573	573			
1928	1,464.39	1,464	1,464			
1930	92.56	93	93			
1935	163.38	163	163			
1937	13.37	13	13			
1939	57.02	57	57			
1940	99.71	100	100			
1941	18.43	18	18			
1947	704.11	704	704			
1949	163.06	163	163			
1950	4,045.67	4,046	4,046			
1951	369.43	369	369			
1952	403.46	403	403			
1953	3,564.28	3,564	3,564			
1954	1,246.70	1,247	1,247			
1955	527.52	528	528			
1956	3,001.51	3,002	3,002			
1957	288.20	288	288			
1958	2,745.78	2,746	2,746			
1959	3,939.70	3,940	3,940			
1961	75.52	76	76			
1963	240.99	241	241			
1964	90.08	90	90			
1966	1,519.44	1,519	1,519			
1967	7,096.08	7,096	7,096			
1968	6,142.17	6,142	6,142			
1969	11,718.06	11,718	11,718			
1970	8,279.58	8,280	8,280			
1971	12,930.65	12,931	12,931			
1972	9,798.39	9,798	9,798			
1973	27,704.86	27,705	27,705			
1974	13,569.58	13,570	13,570			
1975	39,637.65	39,638	39,638			
1976	16,804.33	16,804	16,804			
1977	31,708.04	31,708	31,708			
1978	25,682.89	25,683	25,683			
1979	34,165.72	33,974	19,788	14,378	0.14	14,378
1980	19,749.49	19,457	11,333	8,416	0.37	8,416
1981	43,850.23	42,745	24,896	18,954	0.63	18,954
1982	31,358.43	30,230	17,607	13,751	0.90	13,751

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1983	14,263.68	13,596	7,919	6,345	1.17	5,423
1984	12,632.24	11,900	6,931	5,701	1.45	3,932
1985	12,417.65	11,553	6,729	5,689	1.74	3,270
1986	37,040.51	34,033	19,822	17,219	2.03	8,482
1987	34,615.58	31,417	18,299	16,317	2.31	7,064
1988	63,568.81	56,932	33,160	30,409	2.61	11,651
1989	48,029.79	42,458	24,729	23,301	2.90	8,035
1990	28,230.10	24,628	14,344	13,886	3.19	4,353
1991	67,952.05	58,439	34,037	33,915	3.50	9,690
1992	106,165.62	89,986	52,412	53,754	3.81	14,109
1993	66,876.64	55,829	32,517	34,360	4.13	8,320
1994	127,310.76	104,548	60,893	66,418	4.47	14,859
1995	109,850.84	88,672	51,646	58,205	4.82	12,076
1996	37,851.86	29,979	17,461	20,391	5.20	3,921
1997	114,601.47	88,977	51,824	62,777	5.59	11,230
1998	117,357.26	89,145	51,922	65,435	6.01	10,888
1999	110,440.47	81,947	47,729	62,711	6.45	9,723
2000	159,634.15	115,447	67,241	92,393	6.92	13,352
2001	100,823.97	70,980	41,342	59,482	7.40	8,038
2002	62,839.61	42,957	25,020	37,820	7.91	4,781
2003	46,071.62	30,499	17,764	28,308	8.45	3,350
2004	60,513.50	38,704	22,543	37,970	9.01	4,214
2005	23,507.59	14,490	8,440	15,068	9.59	1,571
2006	113,390.53	67,173	39,124	74,267	10.19	7,288
2007	57,838.61	32,806	19,108	38,731	10.82	3,580
2008	162,212.92	87,790	51,133	111,080	11.47	9,684
2009	272,080.05	140,067	81,581	190,499	12.13	15,705
2010	106,587.47	51,929	30,246	76,341	12.82	5,955
2011	350,794.16	161,085	93,822	256,972	13.52	19,007
2012	641,822.78	276,241	160,894	480,929	14.24	33,773
2013	614,754.77	246,148	143,367	471,388	14.99	31,447
2014	383,566.70	142,073	82,749	300,818	15.74	19,112
2015	1,440,125.35	489,067	284,853	1,155,272	16.51	69,974
2016	55,657.87	17,143	9,985	45,673	17.30	2,640
2018	27,204.84	6,616	3,853	23,352	18.92	1,234
2020	109.85	19	11	99	20.60	5
2021	21,741.09	3,079	1,793	19,948	21.46	930

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
2022	331,697.80	35,425	20,633	311,065	22.33	13,930
2023	117,467.94	8,411	4,899	112,569	23.21	4,850
2025	27,026.68	249	145	26,881	24.77	1,085
	6,652,873.20	3,355,918	2,053,619	4,599,254		478,030
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.6	7.19

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.35 COMMUNICATION EQUIPMENT - OH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
1988	1,401.56	1,395	512	890	0.10	890
1991	9,106.34	8,728	3,202	5,904	0.83	5,904
1994	227,549.68	209,573	76,886	150,664	1.58	95,357
1995	90.25	82	30	60	1.79	34
1997	81,106.68	72,023	26,423	54,684	2.24	24,412
2001	742,158.64	620,445	227,623	514,536	3.28	156,871
2002	630,929.12	517,677	189,921	441,008	3.59	122,843
2003	66,399.74	53,286	19,549	46,851	3.95	11,861
2004	60,755.55	47,572	17,453	43,303	4.34	9,978
2005	10,784.25	8,207	3,011	7,773	4.78	1,626
2006	105,276.71	77,589	28,465	76,812	5.26	14,603
2007	374,668.61	266,389	97,730	276,939	5.78	47,913
2008	3,090.96	2,110	774	2,317	6.35	365
2009	25,194.33	16,439	6,031	19,163	6.95	2,757
2010	184,376.20	114,405	41,972	142,404	7.59	18,762
2011	212,608.77	124,801	45,786	166,823	8.26	20,196
2012	1,136,960.49	627,602	230,249	906,711	8.96	101,195
2013	82,209.60	42,420	15,563	66,647	9.68	6,885
2014	315,541.89	150,987	55,393	260,149	10.43	24,942
2015	879,260.94	386,435	141,771	737,490	11.21	65,789
2016	144,983.12	57,921	21,250	123,733	12.01	10,302
2017	1,448,922.53	519,439	190,566	1,258,357	12.83	98,079
2018	41,373.73	13,095	4,804	36,570	13.67	2,675
2019	58,423.69	15,979	5,862	52,562	14.53	3,617
2020	58,179.05	13,352	4,898	53,281	15.41	3,458
2021	89,587.70	16,574	6,081	83,507	16.30	5,123
2022	120,572.82	16,820	6,171	114,402	17.21	6,647
2023	264,501.94	24,731	9,073	255,429	18.13	14,089
2024	2,565,883.25	120,597	44,244	2,521,639	19.06	132,300
2025	1,937,192.14	23,246	8,528	1,928,664	19.76	97,604
	11,879,090.28	4,169,919	1,529,821	10,349,269		1,107,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 9.32

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.36 COMMUNICATION EQUIPMENT - UG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
2015	719,196.55	316,087	81,383	637,814	11.21	56,897
2016	24,555.36	9,810	2,526	22,029	12.01	1,834
2022	67.93	9	2	66	17.21	4
2023	948,396.33	88,675	22,831	925,566	18.13	51,052
	1,692,216.17	414,581	106,742	1,585,475		109,787

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 6.49

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
1910	43,397.03	42,895	43,397				
1913	817.11	799	817				
1914	50,771.20	49,517	50,771				
1916	1,510.28	1,463	1,510				
1918	158.11	152	158				
1919	1,036.90	993	1,037				
1921	130.13	124	130				
1922	129.35	122	129				
1923	61,881.27	58,372	61,881				
1924	5,390.39	5,065	5,390				
1925	16,375.55	15,325	16,376				
1926	7,283.19	6,789	7,283				
1927	4,203.32	3,902	4,203				
1928	8,242.98	7,624	8,243				
1929	1,124.23	1,036	1,124				
1931	37.79	35	38				
1932	8,878.61	8,080	8,879				
1933	2,413.40	2,188	2,413				
1934	124.86	113	125				
1935	1,709.37	1,536	1,709				
1936	255.31	228	255				
1937	1,050.43	936	1,050				
1938	392.33	348	392				
1939	1,107.75	978	1,108				
1940	799.59	703	800				
1941	2,665.03	2,330	2,665				
1942	1,056.89	919	1,057				
1943	132.69	115	133				
1944	320.05	276	320				
1945	59.46	51	59				
1946	272.06	232	272				
1947	136.61	116	137				
1948	84.65	71	85				
1949	10,791.88	9,011	10,792				
1950	1,558.46	1,293	1,558				
1951	6,034.60	4,970	6,035				
1952	5,089.36	4,161	5,089				
1953	268.43	218	268				
1954	393.27	317	390	3	13.66		
1955	162.98	130	160	3	14.12		
1956	3,066.88	2,427	2,990	77	14.60		5

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1957	2,122.35	1,665	2,051	71	15.09	5
1959	1,797.99	1,384	1,705	93	16.11	6
1960	141.56	108	133	9	16.64	1
1961	6,820.37	5,145	6,338	482	17.19	28
1962	1,466.06	1,095	1,349	117	17.74	7
1963	2,058.07	1,520	1,872	186	18.31	10
1964	1,066.27	778	958	108	18.90	6
1965	30,824.21	22,242	27,398	3,426	19.49	176
1967	69,319.01	48,801	60,114	9,205	20.72	444
1968	547.65	381	469	79	21.35	4
1969	3,678.02	2,523	3,108	570	21.99	26
1970	8,592.08	5,812	7,159	1,433	22.65	63
1971	6,590.78	4,396	5,415	1,176	23.31	50
1978	89,680.24	53,501	65,903	23,777	28.24	842
1980	11,907.48	6,850	8,438	3,469	29.73	117
1983	170,423.02	92,466	113,900	56,523	32.02	1,765
1985	19,239.60	10,005	12,324	6,916	33.60	206
1987	167,402.12	83,222	102,514	64,888	35.20	1,843
1988	250,583.55	121,676	149,882	100,702	36.01	2,797
1989	364,455.47	172,701	212,735	151,720	36.83	4,119
1990	1,323,203.81	611,505	753,258	569,946	37.65	15,138
1991	657,914.92	296,154	364,805	293,110	38.49	7,615
1992	1,047,249.13	458,842	565,206	482,043	39.33	12,256
1993	1,360,824.53	579,711	714,093	646,732	40.18	16,096
1994	1,692,653.40	700,522	862,910	829,743	41.03	20,223
1995	1,034,453.24	415,405	511,700	522,753	41.89	12,479
1996	1,482,312.85	576,827	710,541	771,772	42.76	18,049
1997	2,025,820.56	763,147	940,052	1,085,769	43.63	24,886
1998	2,640,822.00	961,629	1,184,543	1,456,279	44.51	32,718
1999	1,701,082.88	598,050	736,684	964,399	45.39	21,247
2000	445,495.60	150,894	185,873	259,623	46.29	5,609
2001	1,123,512.36	366,265	451,168	672,344	47.18	14,251
2002	281,749.36	88,227	108,679	173,070	48.08	3,600
2004	22,206.08	6,373	7,850	14,356	49.91	288
2007	57,346.12	14,189	17,478	39,868	52.68	757
2008	272,117.32	63,714	78,484	193,633	53.61	3,612
2009	609.15	134	165	444	54.55	8
2010	128,209.98	26,577	32,738	95,472	55.49	1,721
2011	28,722.67	5,568	6,859	21,864	56.43	387
2012	150,289.98	27,096	33,377	116,913	57.38	2,038
2013	38,062.26	6,340	7,810	30,252	58.34	519

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2014	271,584.52	41,552	51,184	220,401	59.29	3,717
2016	339,694.44	42,608	52,485	287,209	61.22	4,691
2017	305,506.96	34,128	42,039	263,468	62.18	4,237
2018	119,470.91	11,691	14,401	105,070	63.15	1,664
2019	646,228.92	54,283	66,866	579,363	64.12	9,036
2020	1,020,742.93	71,452	88,015	932,728	65.10	14,328
2021	238,920.55	13,413	16,522	222,399	66.07	3,366
2022	937,165.46	39,492	48,647	888,518	67.05	13,252
2023	194,830.48	5,483	6,754	188,076	68.03	2,765
2024	40,756.55	571	703	40,054	69.02	580
2025	20,291.30	72	89	20,203	69.75	290
	23,109,880.90	7,904,145	9,696,971	13,412,910		283,943

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.23

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1926	352.86	320	353			
1927	17,017.18	15,278	17,017			
1928	30,012.00	26,711	30,012			
1929	17,270.22	15,239	17,270			
1930	22,536.00	19,713	22,536			
1931	18,118.76	15,714	18,119			
1932	4,039.22	3,473	4,039			
1933	7,099.71	6,052	7,100			
1934	8,900.03	7,521	8,900			
1935	9,518.31	7,973	9,518			
1936	7,344,503.17	6,098,582	7,344,503			
1937	219,881.83	181,022	219,882			
1938	111,494.95	90,980	111,495			
1939	130,944.36	105,899	130,944			
1940	156,394.96	125,372	156,395			
1941	231,341.27	183,768	231,341			
1942	122,453.85	96,404	122,454			
1943	206,280.27	160,899	206,280			
1944	783,541.90	605,466	783,542			
1945	440,915.37	337,499	440,915			
1946	757,137.41	574,046	757,137			
1947	920,130.47	690,935	920,130			
1948	429,422.81	319,336	429,423			
1949	316,921.99	233,312	316,922			
1950	348,202.32	253,745	348,202			
1951	538,316.35	388,271	538,316			
1952	756,742.23	540,178	756,742			
1953	638,638.36	450,994	637,320	1,318	16.16	82
1954	630,681.09	440,676	622,740	7,941	16.57	479
1955	1,185,706.69	819,217	1,157,673	28,034	17.00	1,649
1956	1,173,549.37	801,851	1,133,133	40,416	17.42	2,320
1957	1,089,927.16	736,191	1,040,345	49,582	17.85	2,778
1958	990,433.06	661,253	934,447	55,986	18.28	3,063
1959	1,489,419.45	982,749	1,388,768	100,651	18.71	5,380
1960	1,396,815.80	910,472	1,286,630	110,186	19.15	5,754
1961	1,588,766.78	1,022,880	1,445,479	143,288	19.59	7,314
1962	1,585,412.34	1,007,751	1,424,099	161,313	20.04	8,050
1963	2,312,881.99	1,451,218	2,050,783	262,099	20.49	12,792
1964	2,427,089.96	1,503,024	2,123,992	303,098	20.94	14,475
1965	2,919,942.76	1,783,822	2,520,801	399,142	21.40	18,651
1966	3,053,027.05	1,839,601	2,599,625	453,402	21.86	20,741

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1967	3,784,705.64	2,248,115	3,176,915	607,791	22.33	27,219
1968	3,854,724.63	2,256,749	3,189,116	665,609	22.80	29,193
1969	5,480,146.73	3,161,551	4,467,733	1,012,414	23.27	43,507
1970	4,973,814.08	2,826,022	3,993,582	980,232	23.75	41,273
1971	5,483,116.53	3,067,530	4,334,868	1,148,249	24.23	47,390
1972	7,484,505.39	4,121,942	5,824,906	1,659,599	24.71	67,163
1973	12,351,193.25	6,692,124	9,456,948	2,894,245	25.20	114,851
1974	9,695,950.64	5,165,324	7,299,357	2,396,594	25.70	93,253
1975	10,423,681.72	5,458,257	7,713,314	2,710,368	26.20	103,449
1976	11,622,248.07	5,980,228	8,450,935	3,171,313	26.70	118,776
1977	11,472,656.85	5,796,789	8,191,709	3,280,948	27.21	120,579
1978	12,406,806.28	6,153,776	8,696,184	3,710,622	27.72	133,861
1979	12,224,508.51	5,950,035	8,408,268	3,816,241	28.23	135,184
1980	11,942,373.03	5,699,736	8,054,559	3,887,814	28.75	135,228
1981	10,396,741.47	4,861,932	6,870,620	3,526,121	29.28	120,428
1982	10,295,691.06	4,717,280	6,666,205	3,629,486	29.80	121,795
1983	10,246,581.66	4,594,157	6,492,214	3,754,368	30.34	123,743
1984	13,318,692.22	5,843,310	8,257,450	5,061,242	30.87	163,953
1985	13,836,628.81	5,934,668	8,386,552	5,450,077	31.41	173,514
1986	16,016,697.03	6,712,438	9,485,655	6,531,042	31.95	204,414
1987	17,181,245.07	7,028,676	9,932,545	7,248,700	32.50	223,037
1988	15,949,238.83	6,365,182	8,994,931	6,954,308	33.05	210,418
1989	15,924,953.57	6,193,374	8,752,142	7,172,812	33.61	213,413
1990	17,347,083.96	6,572,984	9,288,586	8,058,498	34.16	235,905
1991	18,429,147.34	6,795,379	9,602,862	8,826,285	34.72	254,213
1992	17,655,862.79	6,327,155	8,941,194	8,714,669	35.29	246,944
1993	20,047,286.10	6,976,456	9,858,751	10,188,535	35.86	284,120
1994	19,437,838.16	6,562,992	9,274,466	10,163,372	36.43	278,984
1995	20,277,422.11	6,636,192	9,377,908	10,899,514	37.00	294,581
1996	15,847,496.39	5,019,378	7,093,114	8,754,382	37.58	232,953
1997	17,066,601.39	5,228,524	7,388,668	9,677,933	38.15	253,681
1998	15,655,381.81	4,631,175	6,544,526	9,110,856	38.73	235,240
1999	20,990,966.21	5,984,315	8,456,711	12,534,255	39.32	318,776
2000	22,956,760.01	6,302,778	8,906,745	14,050,015	39.90	352,131
2001	20,729,564.28	5,468,874	7,728,317	13,001,247	40.49	321,098
2002	29,002,087.96	7,340,138	10,372,686	18,629,402	41.08	453,491
2003	22,709,497.37	5,503,874	7,777,777	14,931,720	41.67	358,333
2004	22,133,579.57	5,127,022	7,245,231	14,888,349	42.26	352,304
2005	22,434,486.21	4,956,002	7,003,554	15,430,932	42.85	360,115
2006	31,434,934.09	6,601,336	9,328,651	22,106,283	43.45	508,775
2007	29,444,476.23	5,862,101	8,284,004	21,160,472	44.05	480,374

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
2008	29,181,607.06	5,496,648	7,767,566	21,414,041	44.64	479,705
2009	31,351,793.86	5,563,376	7,861,862	23,489,932	45.24	519,229
2010	37,333,019.73	6,217,814	8,786,679	28,546,341	45.84	622,739
2011	54,549,835.77	8,490,136	11,997,802	42,552,034	46.44	916,280
2012	61,776,511.72	8,929,795	12,619,104	49,157,408	47.05	1,044,791
2013	54,604,241.20	7,297,311	10,312,166	44,292,075	47.65	929,529
2014	48,727,591.25	5,980,337	8,451,089	40,276,502	48.25	834,746
2015	47,342,498.06	5,285,316	7,468,923	39,873,575	48.86	816,078
2016	47,728,912.93	4,799,142	6,781,888	40,947,025	49.47	827,714
2017	45,032,469.42	4,028,154	5,692,370	39,340,099	50.08	785,545
2018	39,064,688.67	3,061,109	4,325,794	34,738,895	50.69	685,320
2019	67,683,080.89	4,553,041	6,434,112	61,248,969	51.30	1,193,937
2020	51,841,704.09	2,912,467	4,115,741	47,725,963	51.91	919,398
2021	30,891,411.24	1,387,333	1,960,504	28,930,907	52.53	550,750
2022	77,692,572.28	2,627,563	3,713,130	73,979,442	53.14	1,392,161
2023	43,096,059.65	971,816	1,373,318	41,722,742	53.76	776,093
2024	74,550,762.50	840,187	1,187,307	73,363,456	54.38	1,349,089
2025	51,235,875.85	149,096	210,694	51,025,182	54.84	930,437
	1,560,083,790.88	328,831,918	462,945,830	1,097,137,961		24,264,728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2 1.56

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1995	143,708.78	60,953	77,279	66,430	40.31	1,648
2000	501.02	178	226	275	45.10	6
2001	9,302.74	3,179	4,030	5,273	46.08	114
2002	1.17		0	1	47.06	
	153,513.71	64,310	81,535	71,979		1,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 1.15

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1953	2.76	2	3			
1955	429,230.95	342,651	429,231			
1957	411,903.61	323,110	411,904			
1958	521,158.60	405,091	521,159			
1961	236,704.35	178,577	230,828	5,876	17.19	342
1962	182,549.17	136,286	176,163	6,386	17.74	360
1963	50,335.19	37,169	48,045	2,290	18.31	125
1964	77,912.97	56,876	73,518	4,395	18.90	233
1965	108,175.10	78,056	100,895	7,280	19.49	374
1966	83,117.69	59,251	76,588	6,530	20.10	325
1967	201,571.71	141,906	183,427	18,145	20.72	876
1968	58,278.46	40,504	52,355	5,923	21.35	277
1969	225,468.09	154,640	199,887	25,581	21.99	1,163
1970	132,797.73	89,828	116,112	16,686	22.65	737
1971	276,782.57	184,614	238,632	38,151	23.31	1,637
1972	357,638.18	235,072	303,854	53,784	23.99	2,242
1973	304,784.31	197,369	255,119	49,665	24.67	2,013
1974	241,829.16	154,217	199,341	42,488	25.36	1,675
1975	414,731.76	260,273	336,428	78,304	26.07	3,004
1976	271,568.55	167,675	216,736	54,833	26.78	2,048
1977	551,963.70	335,042	433,075	118,889	27.51	4,322
1978	218,472.64	130,334	168,470	50,003	28.24	1,771
1979	727,415.97	426,266	550,991	176,425	28.98	6,088
1980	997,411.14	573,801	741,694	255,717	29.73	8,601
1981	877,610.99	495,350	640,289	237,322	30.49	7,784
1982	763,830.51	422,834	546,554	217,277	31.25	6,953
1983	734,410.68	398,469	515,060	219,351	32.02	6,850
1984	1,265,791.24	672,502	869,275	396,516	32.81	12,085
1985	1,197,475.79	622,687	804,884	392,592	33.60	11,684
1986	1,231,797.35	626,628	809,978	421,819	34.39	12,266
1987	1,163,527.26	578,436	747,685	415,842	35.20	11,814
1988	1,251,576.68	607,728	785,548	466,029	36.01	12,942
1989	1,202,385.72	569,762	736,473	465,913	36.83	12,650
1990	1,277,073.19	590,187	762,875	514,198	37.65	13,657
1991	1,395,623.92	628,226	812,044	583,580	38.49	15,162
1992	1,541,242.29	675,280	872,866	668,376	39.33	16,994
1993	1,393,547.38	593,651	767,352	626,195	40.18	15,585
1994	1,451,461.60	600,702	776,467	674,995	41.03	16,451
1995	1,521,950.97	611,170	789,997	731,954	41.89	17,473
1996	815,725.33	317,431	410,311	405,414	42.76	9,481
1997	1,062,081.66	400,097	517,165	544,917	43.63	12,490

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1998	644,232.08	234,591	303,232	341,000	44.51	7,661
1999	10,730.08	3,772	4,876	5,854	45.39	129
2001	266.86	87	112	155	47.18	3
2003	633,258.83	190,066	245,679	387,580	48.99	7,911
2004	1,002,149.07	287,617	371,773	630,376	49.91	12,630
2005	792,938.48	217,265	280,836	512,102	50.82	10,077
2006	935,199.56	243,816	315,156	620,044	51.75	11,982
2007	1,123,821.30	278,067	359,429	764,392	52.68	14,510
2008	641,136.82	150,116	194,040	447,097	53.61	8,340
2009	516,255.01	113,943	147,283	368,972	54.55	6,764
2010	174,506.33	36,173	46,757	127,749	55.49	2,302
2011	146,363.86	28,374	36,676	109,688	56.43	1,944
2012	194,231.46	35,018	45,264	148,967	57.38	2,596
2013	263,667.03	43,919	56,770	206,897	58.34	3,546
2014	205,624.01	31,460	40,665	164,959	59.29	2,782
2015	206,148.18	28,714	37,116	169,032	60.25	2,806
2016	246,290.30	30,892	39,931	206,359	61.22	3,371
2017	435,593.34	48,660	62,898	372,695	62.18	5,994
2018	41,537.64	4,065	5,254	36,284	63.15	575
2020	46,943.32	3,286	4,248	42,695	65.10	656
2021	19,940.50	1,119	1,446	18,494	66.07	280
2022	98,129.13	4,135	5,345	92,784	67.05	1,384
2023	4,988.26	140	181	4,807	68.03	71
2024	9,412.21	132	171	9,241	69.02	134
2025	14,135.60	50	64	14,071	69.75	202
	35,636,416.18	16,135,227	20,834,480	14,801,936		359,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1908	2,622.39	2,622	2,622			
1909	4,761.24	4,761	4,761			
1912	64.90	65	65			
1913	259.79	260	260			
1914	65,464.33	65,464	65,464			
1915	54,242.72	53,700	54,243			
1916	16,811.99	16,659	16,812			
1917	16,388.22	16,093	16,388			
1918	6,956.57	6,769	6,957			
1919	27,168.46	26,200	27,168			
1920	10,118.94	9,672	10,119			
1921	6,672.36	6,321	6,672			
1922	19,403.86	18,215	19,404			
1923	244,968.07	227,908	244,968			
1924	49,989.66	46,090	49,990			
1925	25,168.64	23,000	25,169			
1926	158,619.44	143,681	158,619			
1927	66,114.17	59,359	66,114			
1928	27,720.78	24,671	27,721			
1929	35,044.78	30,922	35,045			
1930	41,944.99	36,691	41,945			
1931	27,605.83	23,942	27,606			
1932	13,683.62	11,765	13,684			
1933	4,858.86	4,141	4,859			
1934	10,166.18	8,591	10,166			
1935	33,909.74	28,404	33,910			
1936	1,062,313.16	882,102	1,062,313			
1937	176,754.33	145,517	176,754			
1938	108,007.06	88,134	108,007			
1939	110,312.24	89,213	110,312			
1940	179,618.30	143,989	179,618			
1941	122,723.40	97,487	122,723			
1942	116,266.92	91,533	116,267			
1943	41,863.96	32,654	41,864			
1944	350,084.79	270,521	350,085			
1945	317,898.54	243,335	317,899			
1946	397,998.36	301,754	395,975	2,023	13.30	152
1947	297,027.05	223,041	292,684	4,343	13.70	317
1948	338,760.56	251,916	330,575	8,186	14.10	581
1949	351,615.72	258,852	339,677	11,939	14.51	823
1950	412,464.27	300,575	394,427	18,037	14.92	1,209

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1951	450,560.53	324,976	426,447	24,114	15.33	1,573
1952	431,050.59	307,693	403,768	27,283	15.74	1,733
1953	769,144.41	543,154	712,750	56,394	16.16	3,490
1954	660,307.01	461,376	605,437	54,870	16.57	3,311
1955	773,071.79	534,123	700,899	72,173	17.00	4,245
1956	942,438.75	643,940	845,006	97,433	17.42	5,593
1957	1,045,544.69	706,213	926,723	118,822	17.85	6,657
1958	971,326.14	648,496	850,984	120,342	18.28	6,583
1959	1,028,521.74	678,639	890,539	137,983	18.71	7,375
1960	1,045,048.79	681,184	893,879	151,170	19.15	7,894
1961	1,411,001.23	908,431	1,192,082	218,919	19.59	11,175
1962	1,388,320.86	882,472	1,158,018	230,303	20.04	11,492
1963	1,430,365.82	897,483	1,177,716	252,650	20.49	12,330
1964	1,609,367.10	996,633	1,307,824	301,543	20.94	14,400
1965	1,703,749.84	1,040,838	1,365,832	337,918	21.40	15,791
1966	2,014,107.03	1,213,600	1,592,538	421,569	21.86	19,285
1967	3,374,060.54	2,004,192	2,629,987	744,074	22.33	33,322
1968	3,711,127.61	2,172,680	2,851,084	860,044	22.80	37,721
1969	4,644,147.82	2,679,255	3,515,833	1,128,315	23.27	48,488
1970	4,218,257.43	2,396,730	3,145,092	1,073,165	23.75	45,186
1971	4,597,201.15	2,571,904	3,374,962	1,222,239	24.23	50,443
1972	5,564,968.32	3,064,795	4,021,755	1,543,213	24.71	62,453
1973	7,049,229.26	3,819,413	5,011,997	2,037,232	25.20	80,843
1974	5,176,005.61	2,757,413	3,618,395	1,557,611	25.70	60,607
1975	6,092,253.02	3,190,147	4,186,247	1,906,006	26.20	72,748
1976	5,597,943.11	2,880,422	3,779,813	1,818,130	26.70	68,095
1977	5,757,319.25	2,909,001	3,817,316	1,940,003	27.21	71,297
1978	5,527,245.37	2,741,514	3,597,532	1,929,713	27.72	69,614
1979	7,509,288.00	3,654,996	4,796,242	2,713,046	28.23	96,105
1980	9,212,418.35	4,396,811	5,769,684	3,442,734	28.75	119,747
1981	5,919,542.93	2,768,215	3,632,570	2,286,973	29.28	78,107
1982	6,871,366.38	3,148,323	4,131,364	2,740,002	29.80	91,946
1983	6,269,921.75	2,811,182	3,688,953	2,580,969	30.34	85,068
1984	8,878,802.77	3,895,397	5,111,707	3,767,096	30.87	122,031
1985	8,732,774.76	3,745,574	4,915,102	3,817,673	31.41	121,543
1986	9,744,617.15	4,083,872	5,359,032	4,385,585	31.95	137,264
1987	11,564,583.71	4,730,956	6,208,163	5,356,421	32.50	164,813
1988	13,016,195.42	5,194,633	6,816,620	6,199,575	33.05	187,582
1989	19,649,263.47	7,641,795	10,027,890	9,621,373	33.61	286,265
1990	21,315,457.95	8,076,640	10,598,513	10,716,945	34.16	313,728
1991	19,955,769.07	7,358,291	9,655,864	10,299,905	34.72	296,656

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1992	19,029,149.32	6,819,286	8,948,559	10,080,590	35.29	285,650
1993	19,117,219.33	6,652,792	8,730,078	10,387,141	35.86	289,658
1994	22,050,855.54	7,445,251	9,769,977	12,280,879	36.43	337,109
1995	21,645,500.93	7,083,923	9,295,827	12,349,674	37.00	333,775
1996	17,276,724.90	5,472,057	7,180,667	10,096,058	37.58	268,655
1997	19,584,024.74	5,999,762	7,873,145	11,710,880	38.15	306,969
1998	16,870,434.46	4,990,612	6,548,895	10,321,539	38.73	266,500
1999	15,642,239.16	4,459,446	5,851,876	9,790,363	39.32	248,992
2000	13,576,885.36	3,727,534	4,891,430	8,685,455	39.90	217,681
2001	10,727,279.28	2,830,071	3,713,740	7,013,539	40.49	173,217
2002	12,771,385.26	3,232,310	4,241,576	8,529,809	41.08	207,639
2003	11,541,778.26	2,797,265	3,670,691	7,871,087	41.67	188,891
2004	12,063,606.35	2,794,414	3,666,950	8,396,656	42.26	198,690
2005	14,352,650.67	3,170,644	4,160,655	10,191,996	42.85	237,853
2006	15,253,900.19	3,203,319	4,203,532	11,050,368	43.45	254,324
2007	14,815,998.69	2,949,717	3,870,745	10,945,254	44.05	248,473
2008	19,793,682.33	3,728,338	4,892,485	14,901,197	44.64	333,808
2009	18,907,982.89	3,355,222	4,402,866	14,505,117	45.24	320,626
2010	32,200,313.27	5,362,962	7,037,508	25,162,805	45.84	548,927
2011	44,531,556.29	6,930,891	9,095,012	35,436,544	46.44	763,061
2012	47,996,861.18	6,937,946	9,104,269	38,892,592	47.05	826,623
2013	70,124,608.22	9,371,453	12,297,622	57,826,986	47.65	1,213,578
2014	54,265,780.59	6,660,039	8,739,588	45,526,193	48.25	943,548
2015	86,609,747.28	9,669,112	12,688,222	73,921,525	48.86	1,512,925
2016	83,248,015.40	8,370,588	10,984,244	72,263,771	49.47	1,460,759
2017	93,912,388.79	8,400,463	11,023,447	82,888,942	50.08	1,655,131
2018	55,712,964.76	4,365,668	5,728,816	49,984,149	50.69	986,075
2019	67,244,412.51	4,523,532	5,935,972	61,308,441	51.30	1,195,096
2020	69,504,470.23	3,904,761	5,123,994	64,380,476	51.91	1,240,233
2021	54,022,070.36	2,426,131	3,183,673	50,838,397	52.53	967,797
2022	98,642,023.95	3,336,073	4,377,738	94,264,286	53.14	1,773,886
2023	54,143,030.22	1,220,925	1,602,150	52,540,880	53.76	977,323
2024	116,624,808.95	1,314,362	1,724,762	114,900,047	54.38	2,112,910
2025	39,717,423.84	115,578	151,667	39,565,757	54.84	721,476
	1,596,499,899.21	274,102,438	359,334,448	1,237,165,452		26,555,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.6 1.66

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2025	14,336.89	179	36-	14,373	19.75	728
	14,336.89	179	36-	14,373		728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 5.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	25,306.66	25,307	25,307			
1907	15,269.40	15,237	15,269			
1908	3,731.66	3,707	3,732			
1909	9,571.46	9,491	9,571			
1911	1,257.52	1,239	1,258			
1912	21,842.47	21,449	21,842			
1913	2,277.47	2,228	2,277			
1914	7,482.08	7,297	7,482			
1915	17,331.19	16,841	17,331			
1916	98,657.20	95,543	98,657			
1917	7,278.08	7,022	7,278			
1919	4,174.70	3,998	4,175			
1920	2,029.73	1,937	2,030			
1921	1,461.40	1,389	1,461			
1922	40,923.37	38,749	40,923			
1923	14,316.49	13,505	14,316			
1924	36,755.20	34,534	36,755			
1925	24,148.83	22,600	24,149			
1926	61,290.12	57,131	61,290			
1927	41,640.01	38,660	41,640			
1928	49,064.67	45,378	49,065			
1929	29,035.36	26,746	29,035			
1930	42,029.21	38,559	42,029			
1931	86,589.35	79,131	86,589			
1932	260,991.94	237,503	260,992			
1933	50,914.67	46,151	50,915			
1934	22,241.68	20,075	22,242			
1935	39,236.74	35,268	39,237			
1936	12,256.80	10,968	12,257			
1937	16,905.54	15,063	16,906			
1938	12,691.63	11,257	12,692			
1939	38,895.04	34,339	38,895			
1940	59,711.54	52,469	59,712			
1941	33,555.28	29,342	33,555			
1942	13,620.28	11,850	13,620			
1943	744.95	645	745			
1944	978.07	842	978			
1945	8,908.86	7,626	8,868	41	10.08	4
1946	31,506.04	26,812	31,179	327	10.43	31
1947	25,265.08	21,371	24,852	413	10.79	38
1948	81,209.58	68,262	79,380	1,830	11.16	164

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1949	206,392.49	172,338	200,407	5,985	11.55	518
1950	99,622.68	82,630	96,088	3,535	11.94	296
1951	88,134.07	72,585	84,407	3,727	12.35	302
1952	345,201.22	282,226	328,193	17,008	12.77	1,332
1953	203,286.37	164,924	191,785	11,501	13.21	871
1954	131,622.61	105,938	123,192	8,431	13.66	617
1955	106,294.70	84,854	98,674	7,621	14.12	540
1956	80,185.77	63,461	73,797	6,389	14.60	438
1957	111,750.03	87,660	101,937	9,813	15.09	650
1958	79,356.21	61,683	71,729	7,627	15.59	489
1959	125,387.27	96,531	112,253	13,134	16.11	815
1960	118,016.71	89,963	104,615	13,402	16.64	805
1961	114,175.72	86,138	100,167	14,009	17.19	815
1962	56,263.67	42,005	48,846	7,418	17.74	418
1963	94,681.00	69,915	81,302	13,379	18.31	731
1964	183,794.67	134,170	156,023	27,772	18.90	1,469
1965	133,049.91	96,005	111,642	21,408	19.49	1,098
1966	216,922.27	154,635	179,821	37,101	20.10	1,846
1967	661,938.32	466,005	541,904	120,034	20.72	5,793
1968	526,032.28	365,592	425,137	100,895	21.35	4,726
1969	731,189.25	501,493	583,172	148,017	21.99	6,731
1970	543,537.05	367,665	427,547	115,990	22.65	5,121
1971	1,010,765.33	674,180	783,985	226,780	23.31	9,729
1972	1,579,454.64	1,038,160	1,207,247	372,208	23.99	15,515
1973	2,993,141.87	1,938,269	2,253,959	739,183	24.67	29,963
1974	1,459,396.13	930,672	1,082,252	377,144	25.36	14,872
1975	2,206,647.70	1,384,826	1,610,375	596,273	26.07	22,872
1976	2,514,661.00	1,552,627	1,805,507	709,154	26.78	26,481
1977	1,181,223.61	717,003	833,783	347,441	27.51	12,630
1978	2,098,092.65	1,251,659	1,455,519	642,574	28.24	22,754
1979	1,580,141.74	925,963	1,076,776	503,366	28.98	17,369
1980	1,750,934.91	1,007,295	1,171,355	579,580	29.73	19,495
1981	1,309,175.46	738,938	859,290	449,885	30.49	14,755
1982	1,090,983.67	603,936	702,300	388,684	31.25	12,438
1983	831,530.63	451,164	524,646	306,885	32.02	9,584
1984	1,279,967.28	680,034	790,793	489,174	32.81	14,909
1985	1,900,417.97	988,217	1,149,170	751,248	33.60	22,359
1986	2,401,458.03	1,221,646	1,420,618	980,840	34.39	28,521
1987	3,525,390.30	1,752,613	2,038,065	1,487,325	35.20	42,254
1988	2,887,585.98	1,402,125	1,630,492	1,257,094	36.01	34,910
1989	3,779,094.67	1,790,762	2,082,427	1,696,668	36.83	46,068

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1990	3,664,384.57	1,693,459	1,969,276	1,695,109	37.65	45,023
1991	5,694,545.64	2,563,343	2,980,840	2,713,706	38.49	70,504
1992	5,112,305.31	2,239,905	2,604,723	2,507,582	39.33	63,757
1993	5,586,083.99	2,379,672	2,767,254	2,818,830	40.18	70,155
1994	7,709,002.58	3,190,448	3,710,083	3,998,920	41.03	97,463
1995	5,886,882.30	2,363,995	2,749,024	3,137,858	41.89	74,907
1996	3,630,552.15	1,412,793	1,642,897	1,987,655	42.76	46,484
1997	4,237,172.74	1,596,185	1,856,159	2,381,014	43.63	54,573
1998	3,010,634.18	1,096,292	1,274,847	1,735,787	44.51	38,998
1999	3,322,372.74	1,168,047	1,358,289	1,964,084	45.39	43,271
2000	4,308,307.17	1,459,267	1,696,941	2,611,366	46.29	56,413
2001	4,245,354.81	1,383,986	1,609,399	2,635,956	47.18	55,870
2002	4,499,171.45	1,408,871	1,638,337	2,860,834	48.08	59,502
2003	4,097,112.80	1,229,707	1,429,992	2,667,121	48.99	54,442
2004	5,099,562.92	1,463,575	1,701,950	3,397,613	49.91	68,075
2005	5,582,729.11	1,529,668	1,778,808	3,803,921	50.82	74,851
2006	6,268,056.55	1,634,145	1,900,301	4,367,756	51.75	84,401
2007	5,582,305.93	1,381,230	1,606,194	3,976,112	52.68	75,477
2008	4,969,949.99	1,163,664	1,353,192	3,616,758	53.61	67,464
2009	4,074,519.48	899,287	1,045,756	3,028,763	54.55	55,523
2010	4,291,050.41	889,492	1,034,365	3,256,685	55.49	58,690
2011	5,885,293.37	1,140,923	1,326,747	4,558,546	56.43	80,782
2012	7,375,047.59	1,329,647	1,546,209	5,828,839	57.38	101,583
2013	6,056,534.50	1,008,837	1,173,148	4,883,386	58.34	83,706
2014	4,951,808.01	757,627	881,023	4,070,785	59.29	68,659
2015	9,350,468.44	1,302,427	1,514,556	7,835,912	60.25	130,057
2016	10,608,337.02	1,330,604	1,547,322	9,061,015	61.22	148,007
2017	15,416,284.66	1,722,153	2,002,644	13,413,641	62.18	215,723
2018	5,930,320.51	580,341	674,862	5,255,459	63.15	83,222
2019	10,212,097.61	857,816	997,531	9,214,567	64.12	143,708
2020	9,540,214.24	667,815	776,584	8,763,630	65.10	134,618
2021	8,231,589.11	462,121	537,388	7,694,201	66.07	116,455
2022	20,424,637.00	860,694	1,000,877	19,423,760	67.05	289,691
2023	16,499,425.79	464,294	539,914	15,959,512	68.03	234,595
2024	20,085,315.29	281,194	326,993	19,758,322	69.02	286,270
2025	5,128,774.10	18,310	21,292	5,107,482	69.75	73,226
	300,258,199.25	72,867,860	84,647,400	215,610,799		3,960,281

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.4 1.32

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1917	8.22	8	8			
1922	28.36	28	28			
1923	45.15	45	45			
1924	20.52	20	21			
1926	25.92	25	26			
1927	69.61	68	70			
1928	517.36	501	517			
1930	198.09	190	198			
1931	33.09	32	33			
1932	318.71	302	319			
1933	312.70	295	313			
1934	32.71	31	33			
1935	37.36	35	37			
1936	20.46	19	20			
1937	123.22	114	123			
1938	3.12	3	3			
1939	71.57	66	72			
1940	1,681.34	1,537	1,681			
1941	920.74	838	921			
1946	73.96	66	74			
1947	692.31	614	692			
1948	1,263.81	1,115	1,264			
1949	12,665.89	11,119	12,666			
1951	29,873.51	25,963	29,874			
1952	29,734.04	25,709	29,734			
1953	24,171.72	20,792	24,172			
1954	30,246.43	25,872	30,246			
1955	76,685.02	65,224	76,685			
1956	31,216.36	26,395	31,216			
1957	50,842.49	42,726	50,842			
1958	29,864.66	24,942	29,865			
1959	392,158.14	325,350	392,158			
1960	59,143.03	48,730	59,143			
1961	46,047.91	37,661	46,048			
1962	103,827.28	84,286	103,827			
1963	124,341.74	100,117	124,342			
1964	166,299.05	132,801	166,299			
1965	191,499.47	151,593	191,499			
1966	258,633.77	202,888	258,203	431	12.07	36
1967	286,042.99	222,244	282,836	3,207	12.49	257
1968	376,654.46	289,689	368,669	7,985	12.93	618

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1969	368,491.31	280,448	356,909	11,582	13.38	866
1970	339,071.16	255,212	324,792	14,279	13.85	1,031
1971	730,942.93	543,902	692,190	38,753	14.33	2,704
1972	1,465,846.35	1,077,661	1,371,471	94,375	14.83	6,364
1973	2,567,507.16	1,864,190	2,372,438	195,069	15.34	12,716
1974	1,575,592.42	1,129,085	1,436,916	138,676	15.87	8,738
1975	2,177,861.27	1,539,661	1,959,430	218,431	16.41	13,311
1976	2,724,688.25	1,898,999	2,416,737	307,951	16.97	18,147
1977	2,188,472.61	1,503,021	1,912,800	275,673	17.54	15,717
1978	2,617,177.24	1,769,866	2,252,397	364,780	18.13	20,120
1979	2,301,632.41	1,532,220	1,949,960	351,672	18.72	18,786
1980	2,357,756.18	1,543,482	1,964,293	393,463	19.34	20,345
1981	2,730,483.32	1,757,257	2,236,351	494,132	19.96	24,756
1982	2,677,238.35	1,692,389	2,153,797	523,441	20.60	25,410
1983	2,264,166.87	1,405,391	1,788,553	475,614	21.24	22,392
1984	2,686,745.68	1,636,040	2,082,085	604,661	21.90	27,610
1985	4,349,827.63	2,595,934	3,303,682	1,046,146	22.58	46,331
1986	4,363,649.03	2,551,164	3,246,706	1,116,943	23.26	48,020
1987	6,761,105.02	3,869,516	4,924,490	1,836,615	23.95	76,685
1988	6,096,062.64	3,412,698	4,343,126	1,752,937	24.65	71,113
1989	7,182,166.94	3,929,651	5,001,020	2,181,147	25.36	86,007
1990	12,631,318.07	6,746,513	8,585,863	4,045,455	26.09	155,058
1991	15,272,269.58	7,957,922	10,127,547	5,144,723	26.82	191,824
1992	13,719,413.67	6,967,541	8,867,152	4,852,262	27.56	176,062
1993	14,633,629.06	7,235,744	9,208,477	5,425,152	28.31	191,634
1994	18,013,040.72	8,665,533	11,028,079	6,984,962	29.06	240,363
1995	14,478,600.83	6,766,140	8,610,841	5,867,760	29.83	196,707
1996	14,394,689.33	6,526,408	8,305,749	6,088,940	30.61	198,920
1997	13,464,684.11	5,917,190	7,530,436	5,934,248	31.39	189,049
1998	10,705,648.95	4,553,755	5,795,278	4,910,371	32.18	152,591
1999	12,047,914.43	4,952,536	6,302,781	5,745,133	32.98	174,201
2000	12,176,103.99	4,829,165	6,145,775	6,030,329	33.79	178,465
2001	14,418,574.21	5,509,914	7,012,121	7,406,453	34.60	214,059
2002	15,608,543.10	5,733,330	7,296,449	8,312,094	35.43	234,606
2003	13,747,650.16	4,846,047	6,167,260	7,580,390	36.26	209,057
2004	17,049,450.24	5,754,189	7,322,995	9,726,455	37.10	262,169
2005	20,543,096.89	6,625,149	8,431,411	12,111,686	37.94	319,233
2006	23,650,598.96	7,268,302	9,249,911	14,400,688	38.79	371,247
2007	27,287,302.72	7,966,801	10,138,847	17,148,456	39.65	432,496
2008	23,695,757.45	6,554,483	8,341,479	15,354,278	40.51	379,024
2009	20,207,771.64	5,275,643	6,713,980	13,493,792	41.38	326,095

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
2010	24,692,533.83	6,058,560	7,710,349	16,982,185	42.26	401,850
2011	30,257,229.90	6,948,270	8,842,627	21,414,603	43.14	496,398
2012	23,253,140.87	4,970,359	6,325,464	16,927,677	44.03	384,458
2013	26,915,494.85	5,325,500	6,777,429	20,138,066	44.92	448,310
2014	29,203,619.65	5,308,926	6,756,337	22,447,283	45.82	489,901
2015	31,794,404.28	5,268,651	6,705,081	25,089,323	46.72	537,015
2016	19,371,545.01	2,895,271	3,684,629	15,686,916	47.63	329,349
2017	19,092,826.89	2,540,110	3,232,638	15,860,189	48.55	326,677
2018	14,665,790.09	1,712,818	2,179,796	12,485,994	49.46	252,446
2019	27,330,467.12	2,737,966	3,484,437	23,846,030	50.39	473,229
2020	24,293,181.41	2,034,554	2,589,249	21,703,932	51.31	422,996
2021	32,054,667.51	2,152,150	2,738,906	29,315,762	52.24	561,175
2022	54,227,879.72	2,730,916	3,475,466	50,752,414	53.18	954,352
2023	24,278,752.95	819,408	1,042,809	23,235,944	54.11	429,421
2024	44,607,856.07	748,966	953,162	43,654,694	55.06	792,857
2025	15,381,387.12	65,986	83,976	15,297,411	55.76	274,344
	832,019,766.44	218,628,556	278,169,751	553,850,015		12,935,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 1.55

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	0.03					
1991	8,372,185.11	8,372,185	8,372,185			
1992	7,797,027.50	7,567,717	7,233,129	563,898	1.00	563,898
1993	8,527,759.15	8,026,156	7,671,300	856,459	2.00	428,230
1994	7,969,130.66	7,265,935	6,944,690	1,024,441	3.00	341,480
1995	6,344,144.24	5,597,756	5,350,265	993,879	4.00	248,470
1996	3,462,498.18	2,953,303	2,822,730	639,768	5.00	127,954
1997	5,826,215.18	4,798,063	4,585,929	1,240,286	6.00	206,714
1998	4,063,865.10	3,227,197	3,084,515	979,350	7.00	139,907
1999	4,728,105.90	3,615,630	3,455,774	1,272,332	8.00	159,042
2000	5,357,110.68	3,939,030	3,764,876	1,592,235	9.00	176,915
2001	4,207,163.22	2,969,752	2,838,452	1,368,711	10.00	136,871
2002	4,520,597.65	3,058,049	2,922,845	1,597,753	11.00	145,250
2003	578,820.71	374,532	357,973	220,848	12.00	18,404
2004	646,272.96	399,170	381,522	264,751	13.00	20,365
2005	15,371,796.06	9,042,305	8,642,522	6,729,274	14.00	480,662
2006	7,550,806.39	4,219,542	4,032,985	3,517,821	15.00	234,521
2007	6,987,660.02	3,699,337	3,535,780	3,451,880	16.00	215,742
2008	8,060,027.98	4,030,014	3,851,837	4,208,191	17.00	247,541
2009	7,108,833.33	3,345,346	3,197,440	3,911,393	18.00	217,300
2010	11,658,456.44	5,143,478	4,916,072	6,742,384	19.00	354,862
2011	12,858,067.95	5,294,438	5,060,358	7,797,710	20.00	389,886
2012	13,758,122.37	5,260,418	5,027,842	8,730,280	21.00	415,728
2013	12,072,800.73	4,260,974	4,072,586	8,000,215	22.00	363,646
2014	11,952,278.45	3,866,921	3,695,955	8,256,323	23.00	358,971
2015	14,302,087.67	4,206,530	4,020,549	10,281,539	24.00	428,397
2016	11,632,408.12	3,079,215	2,943,075	8,689,333	25.00	347,573
2017	19,511,173.66	4,590,784	4,387,814	15,123,360	26.00	581,668
2018	13,520,423.93	2,783,585	2,660,516	10,859,908	27.00	402,219
2019	22,686,536.52	4,003,493	3,826,488	18,860,049	28.00	673,573
2020	31,597,416.38	4,646,716	4,441,273	27,156,143	29.00	936,419
2021	20,477,809.32	2,409,214	2,302,696	18,175,113	30.00	605,837
2022	36,213,355.12	3,195,466	3,054,186	33,159,169	31.00	1,069,651
2023	14,440,576.33	849,395	811,841	13,628,735	32.00	425,898
2024	19,103,362.71	561,830	536,990	18,566,373	33.00	562,617
2025	12,410,325.97	91,216	87,183	12,323,143	33.75	365,130
	395,675,221.72	140,744,692	134,892,173	260,783,048		12,391,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 3.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1977	1,655,560.58	1,655,561	1,655,561			
1978	1,984,108.49	1,942,780	1,925,154	58,954	1.00	58,954
1979	2,429,607.07	2,328,365	2,307,241	122,366	2.00	61,183
1980	1,426,306.12	1,337,162	1,325,031	101,275	3.00	33,758
1981	2,360,921.26	2,164,186	2,144,551	216,370	4.00	54,092
1982	1,308,792.68	1,172,456	1,161,819	146,974	5.00	29,395
1983	2,255,141.74	1,973,249	1,955,347	299,795	6.00	49,966
1984	3,158,791.03	2,698,145	2,673,666	485,125	7.00	69,304
1985	3,870,714.78	3,225,583	3,196,319	674,396	8.00	84,300
1986	4,601,364.30	3,738,608	3,704,689	896,675	9.00	99,631
1987	5,699,539.85	4,512,155	4,471,218	1,228,322	10.00	122,832
1988	9,901,901.32	7,632,683	7,563,435	2,338,466	11.00	212,588
1989	3,278,654.76	2,458,991	2,436,682	841,973	12.00	70,164
1990	6,681,644.02	4,872,054	4,827,852	1,853,792	13.00	142,599
1991	4,876,791.33	3,454,378	3,423,038	1,453,753	14.00	103,840
1992	4,779,912.34	3,286,190	3,256,376	1,523,536	15.00	101,569
1993	6,157,697.81	4,105,152	4,067,908	2,089,790	16.00	130,612
1994	7,012,526.46	4,528,900	4,487,812	2,524,714	17.00	148,513
1995	5,423,303.80	3,389,565	3,358,813	2,064,491	18.00	114,694
1996	4,021,677.25	2,429,777	2,407,733	1,613,944	19.00	84,944
1997	5,586,341.78	3,258,681	3,229,117	2,357,225	20.00	117,861
1998	5,079,556.73	2,857,251	2,831,329	2,248,228	21.00	107,058
1999	2,975,084.97	1,611,514	1,596,894	1,378,191	22.00	62,645
2000	3,521,342.77	1,834,021	1,817,382	1,703,961	23.00	74,085
2001	4,588,691.01	2,294,346	2,273,530	2,315,161	24.00	96,465
2002	3,604,708.93	1,727,268	1,711,597	1,893,112	25.00	75,724
2004	2,398,823.06	1,049,485	1,039,964	1,358,859	27.00	50,328
2005	13,272,185.03	5,530,121	5,479,949	7,792,236	28.00	278,294
2006	7,230,087.58	2,861,886	2,835,921	4,394,167	29.00	151,523
2007	6,906,385.86	2,589,895	2,566,398	4,339,988	30.00	144,666
2008	7,737,184.99	2,740,279	2,715,418	5,021,767	31.00	161,992
2009	5,128,866.90	1,709,605	1,694,095	3,434,772	32.00	107,337
2010	3,283,837.76	1,026,199	1,016,889	2,266,949	33.00	68,695
2011	6,922,096.05	2,018,968	2,000,651	4,921,445	34.00	144,748
2012	6,546,725.10	1,773,050	1,756,964	4,789,761	35.00	136,850
2013	6,848,232.14	1,712,058	1,696,525	5,151,707	36.00	143,103
2014	6,141,753.01	1,407,506	1,394,736	4,747,017	37.00	128,298
2015	11,459,356.40	2,387,328	2,365,669	9,093,687	38.00	239,308
2016	6,872,456.12	1,288,586	1,276,895	5,595,561	39.00	143,476
2017	7,216,143.18	1,202,715	1,191,803	6,024,340	40.00	150,608
2018	5,073,205.09	739,825	733,113	4,340,092	41.00	105,856

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	7,995,744.98	999,468	990,400	7,005,345	42.00	166,794
2020	8,602,953.38	896,170	888,040	7,714,913	43.00	179,417
2021	8,929,306.60	744,079	737,328	8,191,979	44.00	186,181
2022	17,759,788.19	1,109,987	1,099,917	16,659,871	45.00	370,219
2023	9,224,768.65	384,396	380,909	8,843,860	46.00	192,258
2024	14,498,672.83	302,007	299,267	14,199,406	47.00	302,115
2025	12,422,345.77	64,720	64,133	12,358,213	47.75	258,811
	290,711,601.85	111,027,354	110,035,078	180,676,524		6,117,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.5	2.10

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	2,484.23	2,484	2,484			
1991	6,686.78	6,496	6,364	323	1.00	323
1992	26,949.65	25,410	24,892	2,058	2.00	1,029
2024	11,457.43	327	320	11,137	34.00	328
2025	8,070.48	58	57	8,013	34.75	231
	55,648.57	34,775	34,117	21,531		1,911

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 3.43

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1924	2,729.48	2,604	2,729			
1925	68.38	65	68			
1926	212.21	201	212			
1927	68.18	64	68			
1928	46.52	44	47			
1929	261.77	244	262			
1930	7,257.40	6,719	7,257			
1931	1,471.29	1,355	1,471			
1932	856.68	785	857			
1933	6,891.38	6,280	6,891			
1934	1,369.68	1,242	1,370			
1935	1,315.08	1,186	1,315			
1936	1,257.86	1,128	1,258			
1937	619.93	553	620			
1938	952.74	845	953			
1939	955.63	843	956			
1940	1,599.03	1,403	1,599			
1941	874.19	762	874			
1942	237.77	206	238			
1943	360.51	311	361			
1944	493.73	423	494			
1945	527.33	449	527			
1946	6,030.09	5,105	6,030			
1947	17,753.52	14,937	17,754			
1948	26,096.33	21,812	26,096			
1949	28,275.71	23,478	28,276			
1950	41,872.45	34,531	41,872			
1951	55,972.32	45,832	55,972			
1952	65,562.90	53,303	65,563			
1953	90,139.63	72,743	90,140			
1954	94,426.37	75,619	94,426			
1955	158,554.88	125,999	158,555			
1956	186,215.40	146,769	186,215			
1957	221,427.26	173,083	221,427			
1958	234,824.76	181,949	234,825			
1959	299,643.52	230,126	299,644			
1960	375,168.45	285,503	375,168			
1961	541,488.85	408,191	541,489			
1962	655,018.27	488,860	655,018			
1963	478,329.86	353,404	478,330			
1964	546,325.90	399,457	546,326			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1965	682,451.42	493,638	682,451			
1966	1,136,169.24	812,736	1,136,169			
1967	1,549,805.18	1,095,976	1,549,805			
1968	2,048,005.29	1,431,208	2,048,005			
1969	3,348,180.63	2,311,350	3,348,181			
1970	3,454,203.53	2,354,627	3,454,204			
1971	4,410,488.63	2,967,509	4,410,489			
1972	5,399,421.98	3,584,298	5,399,422			
1973	6,023,844.44	3,943,630	6,023,844			
1974	4,772,210.52	3,079,651	4,772,211			
1975	4,664,248.11	2,965,669	4,623,942	40,306	21.85	1,845
1976	5,492,480.04	3,439,226	5,362,291	130,189	22.43	5,804
1977	5,463,750.15	3,367,473	5,250,417	213,333	23.02	9,267
1978	6,928,734.82	4,202,278	6,552,009	376,726	23.61	15,956
1979	7,287,099.84	4,345,516	6,775,339	511,761	24.22	21,130
1980	7,003,279.32	4,105,112	6,400,512	602,767	24.83	24,276
1981	6,543,152.06	3,766,696	5,872,868	670,284	25.46	26,327
1982	6,277,963.36	3,548,117	5,532,069	745,894	26.09	28,589
1983	6,854,525.69	3,800,834	5,926,095	928,431	26.73	34,734
1984	9,949,935.96	5,407,790	8,431,590	1,518,346	27.39	55,434
1985	11,462,590.62	6,105,778	9,519,863	1,942,728	28.04	69,284
1986	12,971,292.61	6,764,529	10,546,959	2,424,334	28.71	84,442
1987	15,838,010.79	8,080,078	12,598,105	3,239,906	29.39	110,238
1988	17,583,792.24	8,771,323	13,675,864	3,907,928	30.07	129,961
1989	18,299,440.96	8,917,867	13,904,349	4,395,092	30.76	142,883
1990	17,663,690.73	8,402,088	13,100,169	4,563,522	31.46	145,058
1991	18,004,262.59	8,350,917	13,020,386	4,983,877	32.17	154,923
1992	17,804,430.29	8,047,602	12,547,470	5,256,960	32.88	159,883
1993	19,263,532.46	8,472,679	13,210,232	6,053,300	33.61	180,104
1994	20,352,545.25	8,707,429	13,576,244	6,776,301	34.33	197,387
1995	20,698,207.92	8,600,105	13,408,909	7,289,299	35.07	207,850
1996	19,666,118.24	7,925,446	12,357,010	7,309,108	35.82	204,051
1997	17,061,473.00	6,662,505	10,387,887	6,673,586	36.57	182,488
1998	14,725,726.26	5,566,325	8,678,771	6,046,955	37.32	162,030
1999	15,756,026.12	5,753,628	8,970,806	6,785,220	38.09	178,137
2000	17,126,091.81	6,034,036	9,408,006	7,718,086	38.86	198,613
2001	17,791,255.84	6,037,107	9,412,794	8,378,462	39.64	211,364
2002	24,645,342.35	8,042,515	12,539,539	12,105,803	40.42	299,500
2003	20,458,400.79	6,406,957	9,989,448	10,468,953	41.21	254,039
2004	22,002,368.64	6,596,970	10,285,708	11,716,661	42.01	278,902
2005	20,059,607.05	5,747,077	8,960,592	11,099,015	42.81	259,262

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2006	15,586,821.66	4,255,202	6,634,525	8,952,297	43.62	205,234
2007	16,605,513.88	4,309,131	6,718,609	9,886,905	44.43	222,528
2008	15,373,295.65	3,779,217	5,892,390	9,480,906	45.25	209,523
2009	13,219,393.71	3,066,899	4,781,775	8,437,619	46.08	183,108
2010	17,672,586.38	3,855,628	6,011,527	11,661,059	46.91	248,584
2011	18,641,526.48	3,806,040	5,934,212	12,707,314	47.75	266,122
2012	20,648,214.49	3,926,671	6,122,294	14,525,920	48.59	298,949
2013	18,316,763.98	3,223,750	5,026,331	13,290,433	49.44	268,819
2014	22,387,514.44	3,622,971	5,648,779	16,738,735	50.29	332,844
2015	20,128,351.67	2,968,932	4,629,029	15,499,323	51.15	303,017
2016	21,795,263.55	2,898,770	4,519,636	17,275,628	52.02	332,096
2017	18,180,838.77	2,157,520	3,363,911	14,816,928	52.88	280,199
2018	10,700,496.93	1,112,852	1,735,110	8,965,387	53.76	166,767
2019	28,250,673.75	2,523,633	3,934,739	24,315,935	54.64	445,021
2020	17,257,772.47	1,288,638	2,009,188	15,248,584	55.52	274,650
2021	3,532,895.98	211,373	329,564	3,203,332	56.41	56,787
2022	11,640,649.00	523,829	816,731	10,823,918	57.30	188,899
2023	14,814,931.77	446,966	696,890	14,118,042	58.19	242,620
2024	19,449,276.86	291,739	454,867	18,994,410	59.10	321,394
2025	6,415,654.11	24,572	38,311	6,377,343	59.77	106,698
	813,296,145.54	266,479,041	413,102,995	400,193,150		8,987,620

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.5 1.11

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	21,283,488.13	14,189,063	4,339,370	16,944,118	5.00	3,388,824
2016	11,161,799.99	6,697,080	2,048,135	9,113,665	6.00	1,518,944
2017	7,754,204.35	4,135,550	1,264,755	6,489,450	7.00	927,064
	40,199,492.47	25,021,693	7,652,260	32,547,233		5,834,832
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.6	14.51

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.4 METERS - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	651,009.28	173,605	82,054	568,955	11.00	51,723
2022	890,605.16	178,121	84,189	806,416	12.00	67,201
2023	676,103.16	90,145	42,607	633,496	13.00	48,730
2024	6,692,338.92	446,178	210,885	6,481,454	14.00	462,961
2025	3,079,931.12	51,342	24,266	3,055,665	14.75	207,164
	11,989,987.64	939,391	444,001	11,545,986		837,779
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.8	6.99

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.5 METERS - RF MESH AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	822,572.66	548,385	555,028	267,545	5.00	53,509
2016	9,748,556.03	5,849,134	5,919,993	3,828,563	6.00	638,094
2017	108,922,079.34	58,091,413	58,795,155	50,126,924	7.00	7,160,989
2018	114,215,902.05	53,301,135	53,946,846	60,269,056	8.00	7,533,632
2019	34,504,927.09	13,801,971	13,969,174	20,535,753	9.00	2,281,750
2020	5,572,116.47	1,857,354	1,879,855	3,692,261	10.00	369,226
2021	1,207,038.75	321,881	325,780	881,259	11.00	80,114
2022	2,841,386.10	568,277	575,161	2,266,225	12.00	188,852
2023	2,964,697.69	395,283	400,072	2,564,626	13.00	197,279
2024	6,663,543.60	444,258	449,640	6,213,904	14.00	443,850
	287,462,819.78	135,179,091	136,816,704	150,646,116		18,947,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 6.59

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	47,611	42,691	11,459	4.83	2,372
1992	243,865.53	176,254	158,040	85,826	11.09	7,739
1994	9,345.34	6,490	5,819	3,526	12.22	289
1995	11,867.59	8,061	7,228	4,639	12.83	362
	319,228.36	238,416	213,778	105,450		10,762

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 3.37

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1940	31.86	28	32			
1966	11,858.36	8,974	11,858			
1967	17,264.57	12,983	17,265			
1968	23,630.73	17,657	23,631			
1969	26,806.99	19,891	26,807			
1970	35,259.18	25,965	35,259			
1971	37,876.08	27,695	37,876			
1972	46,442.84	33,680	46,443			
1973	44,639.61	32,105	44,640			
1974	35,337.32	25,203	35,337			
1975	39,345.94	27,810	39,346			
1976	49,621.09	34,755	49,621			
1977	38,339.44	26,592	38,339			
1978	41,589.99	28,547	41,590			
1979	86,881.52	59,010	86,882			
1980	101,148.43	67,972	101,148			
1981	113,258.66	75,249	113,259			
1982	92,525.72	60,734	92,526			
1983	94,262.82	61,120	94,263			
1984	95,066.56	60,881	93,974	1,093	8.99	122
1985	91,588.19	57,884	89,348	2,240	9.20	243
1986	106,689.24	66,489	102,631	4,058	9.42	431
1987	113,742.98	69,884	107,871	5,872	9.64	609
1988	115,548.24	69,930	107,942	7,606	9.87	771
1989	124,971.09	74,483	114,970	10,001	10.10	990
1990	122,227.55	71,723	110,710	11,518	10.33	1,115
1991	134,412.71	77,529	119,672	14,741	10.58	1,393
1992	162,942.06	92,356	142,558	20,384	10.83	1,882
1993	169,381.94	94,312	145,578	23,804	11.08	2,148
1994	215,511.22	117,755	181,764	33,747	11.34	2,976
1995	261,335.55	140,076	216,218	45,118	11.60	3,889
1996	287,736.27	151,119	233,263	54,473	11.87	4,589
1997	253,156.40	130,122	200,853	52,303	12.15	4,305
1998	275,871.09	138,598	213,936	61,935	12.44	4,979
1999	412,666.11	202,702	312,885	99,781	12.72	7,844
2000	313,462.17	150,211	231,862	81,600	13.02	6,267
2001	200,000.75	93,440	144,232	55,769	13.32	4,187
2002	231,582.24	105,324	162,575	69,007	13.63	5,063
2003	256,458.33	113,355	174,972	81,486	13.95	5,841
2004	260,751.63	111,915	172,749	88,003	14.27	6,167
2005	293,402.62	122,055	188,401	105,002	14.60	7,192

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
2006	288,440.00	116,068	179,159	109,281	14.94	7,315
2007	332,916.19	129,305	199,592	133,324	15.29	8,720
2008	372,937.05	139,628	215,526	157,411	15.64	10,065
2009	267,193.73	96,190	148,476	118,718	16.00	7,420
2010	300,581.05	103,761	160,163	140,418	16.37	8,578
2011	295,780.86	97,608	150,665	145,116	16.75	8,664
2012	405,172.69	127,386	196,630	208,543	17.14	12,167
2013	419,616.21	124,878	192,758	226,858	17.56	12,919
2014	402,732.95	112,926	174,310	228,423	17.99	12,697
2015	378,993.63	99,296	153,271	225,723	18.45	12,234
2016	221,710.88	53,743	82,956	138,755	18.94	7,326
2017	2,242,723.82	496,988	767,138	1,475,586	19.46	75,827
2018	280,707.43	56,029	86,485	194,222	20.01	9,706
2019	216,686.75	38,137	58,867	157,820	20.60	7,661
2020	440,117.40	66,370	102,447	337,670	21.23	15,905
2021	1,013.73	126	194	820	21.89	37
2022	303,532.15	29,260	45,165	258,367	22.59	11,437
2023	15,657.78	1,040	1,605	14,053	23.34	602
2024	150,247.06	5,229	8,072	142,175	24.13	5,892
2025	357,440.75	3,288	5,075	352,366	24.77	14,226
	13,128,828.20	4,855,369	7,433,640	5,695,188		322,401

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 2.46

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
1924	1,288.20	1,218	1,288			
1926	628.73	588	629			
1929	1,359.57	1,254	1,360			
1930	1,780.86	1,634	1,781			
1936	120,647.95	107,618	120,648			
1937	5,139.35	4,562	5,139			
1938	3,396.83	3,002	3,397			
1939	2,449.71	2,154	2,450			
1940	805.20	705	805			
1941	520.49	453	520			
1942	400.10	347	400			
1943	96.09	83	96			
1944	1,460.89	1,253	1,461			
1945	3,044.41	2,598	3,044			
1946	3,492.95	2,965	3,493			
1947	14,348.86	12,115	14,349			
1948	23,804.95	19,989	23,805			
1949	63,002.77	52,598	63,003			
1950	30,827.23	25,587	30,827			
1951	27,082.07	22,346	27,082			
1952	82,035.48	67,269	82,035			
1953	77,340.57	63,043	77,341			
1954	67,612.73	54,747	67,613			
1955	126,281.24	101,602	126,281			
1956	108,919.70	87,042	108,920			
1957	28,439.66	22,581	28,440			
1958	82,900.31	65,349	82,900			
1959	34,807.32	27,249	34,807			
1960	78,250.84	60,812	78,251			
1961	49,492.69	38,180	49,493			
1962	112,001.00	85,729	112,001			
1963	105,444.68	80,107	105,445			
1964	116,117.87	87,519	116,118			
1965	136,867.90	102,299	136,868			
1966	112,223.23	83,206	112,223			
1967	77,411.34	56,908	76,933	478	9.27	52
1968	189,527.13	138,084	186,672	2,855	9.50	301
1969	67,851.42	49,008	66,253	1,598	9.72	164
1970	167,752.84	120,062	162,309	5,444	9.95	547
1971	188,933.29	133,980	181,124	7,809	10.18	767
1972	176,462.63	123,928	167,535	8,928	10.42	857

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
1973	145,191.30	100,970	136,499	8,692	10.66	815
1974	153,263.95	105,533	142,668	10,596	10.90	972
1975	249,674.69	170,136	230,003	19,672	11.15	1,764
1976	147,885.59	99,759	134,862	13,024	11.39	1,143
1977	95,637.12	63,831	86,292	9,345	11.64	803
1978	250,133.80	165,161	223,277	26,857	11.89	2,259
1979	199,865.43	130,484	176,398	23,467	12.15	1,931
1980	225,606.31	145,676	196,936	28,670	12.40	2,312
1981	260,200.64	166,083	224,524	35,677	12.66	2,818
1982	261,833.62	165,180	223,303	38,531	12.92	2,982
1983	240,095.02	149,682	202,351	37,744	13.18	2,864
1984	267,411.91	164,726	222,689	44,723	13.44	3,328
1985	357,319.84	217,454	293,971	63,349	13.70	4,624
1986	434,006.04	260,777	352,538	81,468	13.97	5,832
1987	798,901.89	474,092	640,914	157,988	14.23	11,102
1988	1,806,014.63	1,058,325	1,430,724	375,291	14.49	25,900
1989	2,608,941.93	1,508,725	2,039,609	569,333	14.76	38,573
1990	2,236,234.32	1,275,928	1,724,896	511,338	15.03	34,021
1991	2,738,594.50	1,541,445	2,083,842	654,752	15.30	42,794
1992	2,364,903.00	1,312,852	1,774,813	590,090	15.57	37,899
1993	2,558,821.79	1,400,034	1,892,672	666,150	15.85	42,028
1994	2,711,652.41	1,461,960	1,976,388	735,264	16.13	45,584
1995	3,425,929.38	1,818,689	2,458,642	967,287	16.42	58,909
1996	2,883,375.68	1,506,766	2,036,961	846,415	16.71	50,653
1997	2,196,812.98	1,128,525	1,525,626	671,187	17.02	39,435
1998	2,724,420.25	1,374,661	1,858,371	866,049	17.34	49,945
1999	2,430,711.89	1,204,248	1,627,994	802,718	17.66	45,454
2000	2,374,502.82	1,152,655	1,558,246	816,257	18.01	45,322
2001	2,641,177.90	1,254,929	1,696,508	944,670	18.37	51,425
2002	3,780,385.07	1,755,195	2,372,806	1,407,579	18.75	75,071
2003	2,603,203.69	1,178,887	1,593,709	1,009,495	19.15	52,715
2004	2,713,824.46	1,196,417	1,617,407	1,096,417	19.57	56,025
2005	3,099,492.67	1,326,583	1,793,376	1,306,117	20.02	65,241
2006	4,604,327.00	1,907,527	2,578,740	2,025,587	20.50	98,809
2007	4,113,985.05	1,645,594	2,224,639	1,889,346	21.00	89,969
2008	3,261,161.22	1,254,145	1,695,448	1,565,713	21.54	72,689
2009	3,494,681.00	1,287,056	1,739,940	1,754,741	22.11	79,364
2010	4,327,382.10	1,519,517	2,054,198	2,273,184	22.71	100,096
2011	3,945,079.86	1,313,159	1,775,228	2,169,852	23.35	92,927
2012	4,139,778.15	1,298,690	1,755,668	2,384,110	24.02	99,255
2013	4,621,330.14	1,357,331	1,834,943	2,786,387	24.72	112,718

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
2014	5,029,671.49	1,373,804	1,857,213	3,172,458	25.44	124,704
2015	4,565,561.52	1,149,197	1,553,572	3,011,990	26.19	115,005
2016	6,890,880.65	1,582,904	2,139,890	4,750,991	26.96	176,224
2017	10,748,031.43	2,223,338	3,005,677	7,742,354	27.76	278,903
2018	11,348,109.46	2,078,293	2,809,594	8,538,515	28.59	298,654
2019	6,521,975.43	1,036,081	1,400,653	5,121,322	29.44	173,958
2020	7,908,104.73	1,057,393	1,429,464	6,478,641	30.32	213,675
2021	11,152,387.79	1,204,458	1,628,277	9,524,111	31.22	305,064
2022	11,558,109.62	944,413	1,276,729	10,281,381	32.14	319,894
2023	7,740,609.91	424,650	574,074	7,166,536	33.08	216,643
2024	14,917,770.81	413,371	558,827	14,358,944	34.03	421,950
2025	6,832,223.80	46,869	63,361	6,768,863	34.76	194,731
	192,199,438.76	54,065,931	72,971,089	119,228,350		4,490,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.6	2.34

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 387.30 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	621,594.95	241,179	215,287	406,308	9.18	44,260
	621,594.95	241,179	215,287	406,308		44,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.2	7.12

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	130	15	132	8.89	15
1946	373.09	327	39	334	9.27	36
1948	312.97	271	32	281	10.09	28
1971	169.77	114	13	157	24.49	6
1974	100.00	64	8	92	26.83	3
1975	62.67	40	5	58	27.63	2
1977	828.10	505	60	768	29.26	26
	1,993.78	1,451	172	1,822		116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 5.82

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. 0						
1971	654,307.92	526,463	321,212	333,096	9.16	36,364
1974	6,162.04	4,910	2,996	3,166	9.35	339
1980	401,740.58	313,217	191,104	210,637	9.68	21,760
1981	13,993.64	10,866	6,630	7,364	9.73	757
1984	1,987.77	1,523	929	1,059	9.88	107
1988	23,139.11	17,356	10,589	12,550	10.06	1,248
1994	5,336.80	3,841	2,344	2,993	10.32	290
1997	192,851.33	135,144	82,456	110,396	10.44	10,574
1999	476,894.03	327,269	199,677	277,217	10.52	26,351
2000	4,154.93	2,820	1,721	2,434	10.55	231
2001	180,957.21	121,278	73,996	106,962	10.59	10,100
2011	7,281.89	3,991	2,435	4,847	10.94	443
2012	153,994.30	81,646	49,815	104,179	10.97	9,497
2014	124,531.88	60,912	37,164	87,368	11.04	7,914
2015	169,166.60	78,786	48,070	121,097	11.07	10,939
2018	12,615.60	4,794	2,925	9,691	11.16	868
2019	9,943.21	3,419	2,086	7,857	11.20	702
2021	159,245.16	41,278	25,185	134,060	11.26	11,906
2022	68,830.64	14,346	8,753	60,078	11.28	5,326
2023	412,464.00	61,713	37,653	374,811	11.31	33,140
2024	36,313.17	2,943	1,796	34,518	11.34	3,044
2025	19,063.04			19,063	11.37	1,677
	3,134,974.85	1,818,515	1,109,534	2,025,441		193,577
SCHUYLKILL AREA OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1980	40,306.03	35,344	21,565	18,741	5.08	3,689
	40,306.03	35,344	21,565	18,741		3,689

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
1997	1,448,831.09	752,204	458,944	989,887	20.93	47,295
1999	13,479.58	6,748	4,117	9,362	21.31	439
2000	8,544.16	4,193	2,558	5,986	21.50	278
2002	17,614.74	8,274	5,048	12,567	21.88	574
2003	30,313.33	13,907	8,485	21,828	22.06	989
2004	74,166.26	33,167	20,236	53,930	22.25	2,424
2005	1,290,869.21	561,915	342,842	948,027	22.43	42,266
2008	51,844.42	20,530	12,526	39,318	22.97	1,712
2011	20,852.39	7,306	4,458	16,395	23.51	697
2012	61,364.50	20,490	12,502	48,863	23.68	2,063
2015	110,998.35	30,886	18,845	92,154	24.20	3,808
2019	20,599.65	3,866	2,359	18,241	24.89	733
2023	437,235.04	31,140	19,000	418,236	25.56	16,363
2024	2,736.46	101	62	2,675	25.72	104
2025	19,063.04			19,063	25.89	736
	3,608,512.22	1,494,727	911,981	2,696,531		120,481
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. 0						
1971	185,888.10	140,288	85,594	100,294	11.78	8,514
1974	7,388.37	5,497	3,354	4,034	12.13	333
1976	1,922.84	1,416	864	1,059	12.35	86
1978	2,010.56	1,465	894	1,117	12.56	89
1979	17,140.98	12,423	7,580	9,561	12.67	755
1981	545.43	391	239	307	12.87	24
1982	1,955.98	1,393	850	1,106	12.96	85
1991	3,498.98	2,331	1,422	2,077	13.77	151
1994	5,300.00	3,431	2,093	3,207	14.01	229
1996	8,072.55	5,109	3,117	4,955	14.17	350
1997	276,058.00	172,619	105,320	170,738	14.25	11,982
1999	2,611.56	1,590	970	1,641	14.40	114
2000	415,256.62	249,225	152,060	263,196	14.47	18,189
2007	6,689.00	3,496	2,133	4,556	14.98	304
2008	41,208.66	20,967	12,793	28,416	15.05	1,888

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. 0						
2009	93,864.98	46,367	28,290	65,575	15.12	4,337
2011	22,534.10	10,400	6,345	16,189	15.25	1,062
2012	53,216.22	23,591	14,394	38,823	15.32	2,534
2013	2,880.91	1,221	745	2,136	15.39	139
2014	61,847.79	24,940	15,217	46,631	15.45	3,018
2015	232,570.05	88,537	54,019	178,551	15.52	11,505
2016	6,326.72	2,255	1,376	4,951	15.58	318
2017	15,964.73	5,265	3,212	12,752	15.65	815
2018	154,358.29	46,487	28,363	125,995	15.71	8,020
2019	1,126,352.30	304,397	185,722	940,630	15.77	59,647
2020	1,874,028.76	442,271	269,844	1,604,185	15.83	101,338
2024	93,128.89	5,401	3,295	89,834	16.08	5,587
	4,712,621.37	1,622,773	990,106	3,722,515		241,413
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
1992	8,972,789.83	5,029,069	3,068,397	5,904,393	19.95	295,960
1993	5,963,715.03	3,296,265	2,011,157	3,952,558	20.15	196,157
1994	88,445.63	48,171	29,391	59,055	20.35	2,902
1995	14,554,470.65	7,809,201	4,764,645	9,789,826	20.54	476,622
1998	31,525.61	16,077	9,809	21,717	21.12	1,028
1999	207,513.80	103,879	63,380	144,134	21.31	6,764
2000	8,309.86	4,078	2,488	5,822	21.50	271
2001	12,726.10	6,115	3,731	8,995	21.69	415
2002	10,439.40	4,903	2,991	7,448	21.88	340
2006	33,094.66	13,991	8,536	24,558	22.61	1,086
2007	180,114.52	73,773	45,011	135,103	22.79	5,928
2008	570,680.32	225,989	137,883	432,797	22.97	18,842
2009	2,783,589.25	1,061,967	647,940	2,135,649	23.15	92,253
2010	1,111,121.61	407,093	248,381	862,741	23.33	36,980
2011	72,677.11	25,464	15,536	57,141	23.51	2,430
2012	42,719.27	14,264	8,703	34,016	23.68	1,436
2014	1,050,581.28	312,842	190,875	859,706	24.03	35,776
2015	591,745.36	164,659	100,464	491,282	24.20	20,301

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2016	743,278.54	191,312	116,726	626,553	24.38	25,699
2020	255,124.49	41,154	25,109	230,015	25.06	9,179
2021	219,967.67	29,394	17,934	202,033	25.22	8,011
2022	336,592.31	34,824	21,247	315,345	25.39	12,420
2023	1,156,483.93	82,365	50,254	1,106,230	25.56	43,280
2024	906,208.34	33,584	20,491	885,718	25.72	34,437
2025	4,047.89			4,048	25.89	156
	39,907,962.46	19,030,433	11,611,079	28,296,883		1,328,673
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1969	10,706.91	8,925	5,445	5,261	7.80	674
1986	4,922.86	3,888	2,372	2,551	8.46	302
1987	39,295.00	30,896	18,851	20,444	8.49	2,408
1988	2,390.60	1,870	1,141	1,250	8.53	147
1991	21,003.17	16,166	9,863	11,140	8.62	1,292
1993	1,931.80	1,469	896	1,036	8.67	119
1997	18,919.87	13,960	8,517	10,402	8.79	1,183
1998	11,556.05	8,455	5,159	6,397	8.81	726
2000	4,154.93	2,982	1,819	2,336	8.86	264
2001	40,448.29	28,713	17,519	22,930	8.89	2,579
2003	39,478.40	27,354	16,690	22,789	8.94	2,549
2005	524.56	353	215	309	8.99	34
2007	825,794.31	537,452	327,917	497,878	9.04	55,075
2009	56,039.64	34,999	21,354	34,686	9.09	3,816
2010	1,218,675.55	743,209	453,456	765,220	9.11	83,998
2011	39,018.12	23,171	14,137	24,881	9.13	2,725
2012	102,081.05	58,858	35,911	66,170	9.15	7,232
2014	134,352.77	71,989	43,923	90,430	9.20	9,829
2016	79,528.40	38,704	23,615	55,914	9.24	6,051
2018	10,210.04	4,340	2,648	7,562	9.28	815
2019	543,847.47	210,741	128,580	415,268	9.31	44,605
2022	1,629,679.87	392,231	239,313	1,390,367	9.37	148,385

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2023	175,498.43	30,561	18,646	156,852	9.39	16,704
2024	2,736.45	260	159	2,578	9.41	274
2025	1,086,950.00			1,086,950	9.43	115,265
	6,099,744.54	2,291,546	1,398,146	4,701,599		507,051
NEWPORT AREA SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1985	2,425,381.69	1,721,681	1,050,453	1,374,928	12.63	108,862
2000	4,154.93	2,551	1,556	2,598	13.72	189
2002	293,617.84	174,694	106,586	187,031	13.86	13,494
2006	94,898.45	52,227	31,865	63,033	14.11	4,467
2010	93,819.72	46,247	28,217	65,603	14.36	4,568
2011	170.93	81	49	122	14.42	8
2012	76,954.64	35,236	21,499	55,456	14.48	3,830
2015	202,385.17	79,918	48,761	153,625	14.65	10,486
2016	71,407.98	26,422	16,121	55,287	14.71	3,758
2018	1,296,584.18	407,400	248,568	1,048,016	14.82	70,716
2019	8,542.10	2,408	1,469	7,073	14.88	475
2023	47,136.66	5,467	3,336	43,801	15.09	2,903
2024	220,643.04	13,534	8,258	212,386	15.15	14,019
	4,835,697.33	2,567,866	1,566,738	3,268,959		237,775
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. 0						
2000	236,903.42	119,830	73,112	163,791	20.39	8,033
2013	7,719.22	2,551	1,556	6,163	22.45	275

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. 0						
2015	1,444,128.11	420,963	256,843	1,187,285	22.75	52,188
2016	66,548.25	17,984	10,973	55,576	22.90	2,427
2019	8,326.76	1,650	1,007	7,320	23.34	314
	1,763,625.76	562,978	343,491	1,420,135		63,237
WEST SHORE/CARLISLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. 0						
1993	2,736,781.53	1,594,422	972,808	1,763,973	18.17	97,082
2003	3,587,490.61	1,763,072	1,075,707	2,511,784	19.63	127,956
2008	22,163.05	9,495	5,793	16,370	20.32	806
2009	115,246.52	47,697	29,101	86,145	20.45	4,212
2010	265,309.08	105,752	64,523	200,786	20.58	9,756
2011	2,558.00	977	596	1,962	20.72	95
2012	104,593.76	38,167	23,287	81,307	20.85	3,900
2014	577,093.07	188,871	115,236	461,857	21.11	21,879
2015	21,397.50	6,565	4,006	17,392	21.24	819
2018	17,284.44	4,089	2,495	14,790	21.62	684
2022	28,944.56	3,396	2,072	26,873	22.12	1,215
2023	283,276.19	23,050	14,064	269,213	22.24	12,105
2024	2,560.03	109	67	2,494	22.36	112
	7,764,698.34	3,785,662	2,309,754	5,454,944		280,621
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1975	656,312.25	529,795	323,245	333,067	8.75	38,065
1987	5,064.85	3,898	2,378	2,687	9.27	290
1992	22,066.99	16,496	10,065	12,002	9.45	1,270
1997	168,590.11	121,196	73,946	94,645	9.62	9,838
2000	379,838.84	264,858	161,598	218,240	9.72	22,453
2007	118,001.77	74,132	45,230	72,771	9.93	7,328

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2008	2,571.55	1,582	965	1,606	9.96	161
2010	3,170.22	1,859	1,134	2,036	10.01	203
2011	22,380.95	12,758	7,784	14,597	10.04	1,454
2012	53,771.49	29,685	18,112	35,660	10.07	3,541
2014	851.32	436	266	585	10.12	58
2015	155,549.34	75,891	46,304	109,246	10.15	10,763
2019	316,181.03	115,384	70,400	245,782	10.25	23,979
2020	123,516.42	39,980	24,393	99,123	10.28	9,642
2022	37,891.40	8,462	5,163	32,728	10.33	3,168
2023	15,815.04	2,550	1,556	14,259	10.35	1,378
2024	2,439.28	212	129	2,310	10.38	223
2025	19,063.04			19,063	10.40	1,833
	2,103,075.89	1,299,174	792,668	1,310,408		135,647
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1970	150,282.79	123,067	75,087	75,196	8.49	8,857
1978	1,298.06	1,038	633	665	8.89	75
1981	11,344.43	8,968	5,472	5,873	9.03	650
1982	1,939.91	1,528	932	1,008	9.07	111
1985	433,231.02	336,737	205,454	227,777	9.19	24,785
1992	38,221.12	28,571	17,432	20,789	9.45	2,200
1997	144,682.99	104,010	63,460	81,223	9.62	8,443
2000	4,136.30	2,884	1,760	2,377	9.72	245
2005	599,485.00	390,552	238,288	361,197	9.87	36,595
2006	52,816.98	33,817	20,633	32,184	9.90	3,251
2011	17,124.84	9,762	5,956	11,169	10.04	1,112
2012	41,196.56	22,743	13,876	27,320	10.07	2,713
2015	74,659.12	36,425	22,224	52,435	10.15	5,166
2016	442.25	204	124	318	10.18	31
2017	13,484.80	5,843	3,565	9,920	10.20	973

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2019	18,501.48	6,752	4,120	14,382	10.25	1,403
2023	11,951.81	1,927	1,176	10,776	10.35	1,041
2024	2,439.28	212	129	2,310	10.38	223
	1,617,238.74	1,115,040	680,322	936,917		97,874
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1978	1,281,018.46	1,061,772	647,821	633,197	7.45	84,993
1983	6,147.86	5,017	3,061	3,087	7.59	407
1984	906.42	737	450	457	7.62	60
1990	86,789.74	68,773	41,961	44,829	7.77	5,769
1998	19,308.49	14,528	8,864	10,444	7.95	1,314
2000	4,154.93	3,070	1,873	2,282	8.00	285
2001	303,536.01	222,064	135,488	168,048	8.02	20,954
2006	59.68	41	25	35	8.12	4
2007	58,424.75	39,447	24,068	34,357	8.14	4,221
2011	200.74	124	76	125	8.21	15
2012	132,422.17	79,824	48,703	83,719	8.23	10,172
2014	79.72	45	27	52	8.26	6
2017	1,753.15	849	518	1,235	8.32	148
2019	60,385.72	25,002	15,255	45,131	8.35	5,405
2023	8,350.49	1,598	975	7,375	8.41	877
2024	58,871.47	6,243	3,809	55,062	8.43	6,532
2025	19,063.04			19,063	8.45	2,256
	2,041,472.84	1,529,134	932,974	1,108,499		143,418
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1975	1,037,155.95	837,223	510,817	526,339	8.75	60,153
1977	14,649.44	11,748	7,168	7,482	8.85	845

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1981	1,841.60	1,456	888	953	9.03	106
1983	82,380.94	64,606	39,418	42,963	9.11	4,716
1984	779.34	609	372	408	9.15	45
1986	6,967.21	5,389	3,288	3,679	9.23	399
1989	4,162.14	3,170	1,934	2,228	9.34	239
1993	8,913.71	6,616	4,037	4,877	9.49	514
1999	158,201.89	111,507	68,034	90,168	9.69	9,305
2000	26,476.57	18,462	11,264	15,212	9.72	1,565
2001	175,823.16	121,193	73,944	101,879	9.75	10,449
2002	47,259.91	32,175	19,631	27,629	9.78	2,825
2006	651.00	417	254	397	9.90	40
2007	94,136.85	59,140	36,083	58,054	9.93	5,846
2008	11,920.60	7,335	4,475	7,445	9.96	747
2010	82,762.92	48,543	29,618	53,145	10.01	5,309
2011	40,741.89	23,224	14,170	26,572	10.04	2,647
2012	120,493.11	66,518	40,585	79,908	10.07	7,935
2013	52,331.75	27,873	17,006	35,326	10.10	3,498
2014	465,960.26	238,376	145,441	320,519	10.12	31,672
2015	170.76	83	51	120	10.15	12
2016	13.13	6	4	9	10.18	1
2018	769,020.88	308,147	188,010	581,010	10.23	56,795
2019	1,364,184.70	497,832	303,743	1,060,441	10.25	103,458
2020	226,415.97	73,286	44,714	181,702	10.28	17,675
2023	53,909.11	8,693	5,304	48,605	10.35	4,696
2024	2,789.17	243	148	2,641	10.38	254
2025	4,047.44			4,047	10.40	389
	4,854,161.40	2,573,870	1,570,401	3,283,760		332,135
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1979	988,734.75	802,022	489,339	499,395	8.22	60,754
1988	2,809.00	2,197	1,340	1,469	8.53	172
1997	13,050.86	9,630	5,876	7,175	8.79	816
1999	207,207.66	150,163	91,619	115,588	8.84	13,076

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2000	4,154.93	2,982	1,819	2,336	8.86	264
2007	179,895.06	117,081	71,435	108,460	9.04	11,998
2008	171,969.18	109,797	66,991	104,978	9.06	11,587
2009	10.91	7	4	7	9.09	1
2011	2,961.70	1,759	1,073	1,888	9.13	207
2012	26,699.67	15,394	9,392	17,307	9.15	1,891
2014	106,947.84	57,305	34,964	71,984	9.20	7,824
2015	18,012.12	9,230	5,632	12,381	9.22	1,343
2016	67,462.99	32,832	20,032	47,431	9.24	5,133
2019	8,914.51	3,454	2,107	6,807	9.31	731
2023	8,096.56	1,410	860	7,236	9.39	771
2024	3,211.68	306	187	3,025	9.41	321
2025	19,063.04			19,063	9.43	2,022
	1,829,202.46	1,315,569	802,671	1,026,531		118,911
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1972	269.30	213	130	139	9.82	14
1973	2,556.35	2,014	1,229	1,328	9.89	134
1975	1,407.60	1,101	672	736	10.03	73
1978	1,858.68	1,437	877	982	10.23	96
1980	5,079.85	3,894	2,376	2,704	10.35	261
1984	8,053.20	6,056	3,695	4,358	10.58	412
1992	206,048.13	147,331	89,891	116,157	11.00	10,560
1993	102,345.41	72,608	44,300	58,045	11.05	5,253
2000	4,154.93	2,746	1,675	2,480	11.37	218
2001	72,623.99	47,362	28,897	43,727	11.42	3,829
2002	1,332,563.03	856,971	522,866	809,697	11.46	70,654
2006	25,214.52	15,141	9,238	15,977	11.63	1,374
2008	32,900.00	18,901	11,532	21,368	11.71	1,825
2011	11,999.82	6,335	3,865	8,135	11.83	688
2012	260,853.74	132,960	81,123	179,731	11.87	15,142
2013	89.31	44	27	62	11.91	5
2014	156,451.21	73,354	44,756	111,696	11.94	9,355

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
2015	166,504.88	74,200	45,272	121,233	11.98	10,120
2016	629,708.81	264,402	161,320	468,389	12.02	38,967
2017	785,518.40	307,546	187,644	597,875	12.06	49,575
2018	101,789.19	36,711	22,399	79,391	12.09	6,567
2019	8,686.52	2,833	1,729	6,958	12.13	574
2023	16,613.86	2,308	1,408	15,206	12.27	1,239
2024	2,730.70	205	125	2,606	12.30	212
2025	3,369.99			3,370	12.34	273
	3,939,391.42	2,076,673	1,267,045	2,672,346		227,420
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1970	1,703,944.30	1,395,360	851,354	852,590	8.49	100,423
1971	438.96	359	219	220	8.54	26
1972	1,597.77	1,301	794	804	8.60	93
1973	115,327.46	93,655	57,142	58,186	8.65	6,727
1974	25,531.82	20,673	12,613	12,919	8.70	1,485
1975	30,054.14	24,261	14,802	15,252	8.75	1,743
1976	7,743.33	6,231	3,802	3,942	8.80	448
1977	29,620.58	23,755	14,494	15,127	8.85	1,709
1978	3,966.90	3,171	1,935	2,032	8.89	229
1979	12,931.46	10,300	6,284	6,647	8.94	744
1980	12,670.31	10,057	6,136	6,534	8.98	728
1981	472,870.31	373,799	228,067	244,804	9.03	27,110
1982	40,124.83	31,596	19,278	20,847	9.07	2,298
1984	30,799.77	24,050	14,674	16,126	9.15	1,762
1985	510,285.49	396,630	241,997	268,289	9.19	29,194
1986	88,802.66	68,693	41,912	46,891	9.23	5,080
1987	305,135.31	234,860	143,296	161,840	9.27	17,458
1988	16,539.24	12,663	7,726	8,813	9.31	947
1990	5,261.39	3,983	2,430	2,831	9.38	302
1991	40,314.50	30,329	18,505	21,810	9.42	2,315
1992	1,266.24	947	578	688	9.45	73
1993	71,085.12	52,764	32,193	38,892	9.49	4,098

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1994	167,022.89	123,086	75,099	91,924	9.52	9,656
1995	103,503.51	75,698	46,186	57,318	9.55	6,002
1998	13,489.31	9,607	5,862	7,628	9.65	790
1999	535,428.80	377,392	230,259	305,170	9.69	31,493
2000	4,154.93	2,897	1,768	2,387	9.72	246
2001	296,515.62	204,385	124,702	171,814	9.75	17,622
2002	76,800.82	52,287	31,902	44,899	9.78	4,591
2005	38,710.98	25,219	15,387	23,324	9.87	2,363
2006	104,903.07	67,165	40,980	63,924	9.90	6,457
2007	121,151.39	76,111	46,438	74,714	9.93	7,524
2008	155,089.49	95,427	58,223	96,866	9.96	9,726
2009	693,470.13	417,025	254,440	439,030	9.99	43,947
2010	1,137,018.13	666,895	406,894	730,124	10.01	72,939
2011	249,597.51	142,276	86,807	162,790	10.04	16,214
2012	2,851,791.43	1,574,331	960,550	1,891,242	10.07	187,810
2014	200,122.35	102,379	62,465	137,658	10.12	13,603
2016	22,101.44	10,203	6,225	15,876	10.18	1,560
2017	7,503.77	3,252	1,984	5,520	10.20	541
2019	285,595.80	104,222	63,589	222,007	10.25	21,659
2020	147,315.35	47,683	29,093	118,222	10.28	11,500
2023	30,800.58	4,967	3,031	27,770	10.35	2,683
2024	2,789.17	243	148	2,641	10.38	254
2025	19,063.04			19,063	10.40	1,833
	10,790,251.40	7,002,187	4,272,259	6,517,992		676,005
HARRISBURG SERV CENTER AND ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1957	522,335.96	433,429	264,449	257,887	8.41	30,664
1958	18,602.21	15,385	9,387	9,215	8.53	1,080
1964	2,794.69	2,268	1,384	1,411	9.16	154
1965	1,299.97	1,051	641	659	9.25	71
1966	10,559.33	8,514	5,195	5,365	9.34	574
1967	34,752.59	27,935	17,044	17,709	9.42	1,880
1968	201,481.29	161,413	98,483	102,998	9.51	10,830

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER AND ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1969	339,433.53	271,061	165,383	174,051	9.59	18,149
1970	16,016.03	12,747	7,777	8,239	9.67	852
1971	13,636.82	10,819	6,601	7,036	9.74	722
1972	48,811.37	38,587	23,543	25,268	9.82	2,573
1973	74,118.19	58,391	35,626	38,492	9.89	3,892
1975	139,167.51	108,843	66,409	72,759	10.03	7,254
1977	505.86	393	240	266	10.16	26
1978	1,073.08	829	506	567	10.23	55
1979	26,876.16	20,688	12,622	14,254	10.29	1,385
1981	36,944.18	28,190	17,200	19,745	10.41	1,897
1982	2,126.68	1,615	985	1,141	10.47	109
1984	48,178.95	36,233	22,107	26,072	10.58	2,464
1985	23,117.70	17,292	10,550	12,567	10.64	1,181
1986	328,502.20	244,389	149,110	179,393	10.69	16,781
1987	799,864.14	591,468	360,874	438,991	10.75	40,836
1988	35,374.33	26,001	15,864	19,510	10.80	1,806
1989	111,642.63	81,547	49,754	61,888	10.85	5,704
1990	5,974.60	4,335	2,645	3,330	10.90	306
1992	77,898.70	55,700	33,984	43,914	11.00	3,992
1993	34,509.55	24,482	14,937	19,572	11.05	1,771
1994	65,480.07	46,062	28,104	37,376	11.10	3,367
1995	125,669.19	87,648	53,477	72,192	11.14	6,480
1997	1,313,844.83	898,447	548,171	765,673	11.24	68,120
1999	79,850.41	53,413	32,589	47,261	11.33	4,171
2000	73,770.54	48,755	29,747	44,024	11.37	3,872
2001	14,811.60	9,659	5,893	8,918	11.42	781
2005	20,397.24	12,486	7,618	12,779	11.59	1,103
2006	14,956.38	8,981	5,480	9,477	11.63	815
2007	771,076.32	453,331	276,592	494,485	11.67	42,372
2008	10,564,533.71	6,069,219	3,703,025	6,861,508	11.71	585,953
2009	8,710,771.62	4,878,816	2,976,722	5,734,049	11.75	488,004
2010	22,052.01	12,010	7,328	14,724	11.79	1,249
2011	333,775.99	176,210	107,511	226,265	11.83	19,126
2012	165,787.35	84,503	51,558	114,229	11.87	9,623
2014	77,997.01	36,570	22,313	55,684	11.94	4,664
2015	924,215.52	411,858	251,288	672,928	11.98	56,171
2019	236,226.30	77,036	47,002	189,224	12.13	15,600
2020	47,771.83	13,741	8,384	39,388	12.16	3,239
2021	43,794.79	10,691	6,523	37,272	12.20	3,055

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER AND ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
2023	294,991.22	40,989	25,009	269,983	12.27	22,004
2024	5,120.04	385	235	4,885	12.30	397
2025	80,939.81			80,940	12.34	6,559
	26,943,432.03	15,714,415	9,587,869	17,355,563		1,503,733
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
1924	1,501.86	1,502	1,502			
1940	884.23	793	484	401	5.15	78
1957	932.51	729	445	488	10.92	45
1970	31.12	22	13	18	14.71	1
1971	592.37	413	252	340	14.96	23
1996	698,262.39	373,591	227,861	470,401	20.24	23,241
1997	145,124.50	76,367	46,578	98,547	20.42	4,826
2000	570,667.97	284,170	173,321	397,346	20.96	18,957
2003	237,052.70	110,547	67,425	169,628	21.48	7,897
2008	512,256.95	206,655	126,043	386,214	22.33	17,296
2009	662,997.15	257,853	157,270	505,727	22.50	22,477
2010	1,644,300.05	614,278	374,662	1,269,638	22.67	56,005
2011	734,092.71	262,666	160,206	573,887	22.83	25,137
2012	21,542.40	7,341	4,477	17,065	23.00	742
2015	193,386.45	55,076	33,592	159,794	23.48	6,806
2016	1,306.99	344	210	1,097	23.65	46
2017	673,668.91	162,516	99,122	574,547	23.81	24,130
2019	234,375.63	45,181	27,557	206,819	24.12	8,575
2022	644,402.72	68,610	41,847	602,556	24.59	24,504
2023	1,399,765.32	102,715	62,648	1,337,117	24.75	54,025
2024	4,015,481.03	153,552	93,655	3,921,826	24.90	157,503
	12,392,625.96	2,784,921	1,699,170	10,693,456		452,314

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1979	1,487,525.95	1,206,622	736,198	751,327	8.22	91,402
1997	219,713.08	162,115	98,912	120,802	8.79	13,743
2000	4,154.93	2,982	1,819	2,336	8.86	264
2001	25,281.23	17,946	10,949	14,332	8.89	1,612
2002	38,384.68	26,926	16,428	21,956	8.92	2,461
2007	20,731.70	13,493	8,233	12,499	9.04	1,383
2010	5,269.88	3,214	1,961	3,309	9.11	363
2012	22,954.30	13,235	8,075	14,879	9.15	1,626
2013	58,213.74	32,422	19,782	38,432	9.18	4,186
2015	135,387.27	69,376	42,329	93,059	9.22	10,093
2016	126.23	61	37	89	9.24	10
2018	18,058.11	7,675	4,683	13,375	9.28	1,441
2019	109,113.43	42,281	25,797	83,316	9.31	8,949
2021	21,690.85	6,442	3,930	17,760	9.35	1,899
2023	223,406.97	38,904	23,737	199,670	9.39	21,264
2024	2,668.10	254	155	2,513	9.41	267
	2,392,680.45	1,643,948	1,003,025	1,389,655		160,963
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1973	419,526.94	325,830	198,799	220,728	10.47	21,082
1978	5,728.42	4,359	2,660	3,069	10.85	283
1981	10,122.11	7,596	4,635	5,488	11.06	496
1983	5,834.63	4,333	2,644	3,191	11.20	285
1986	6,133.13	4,479	2,733	3,400	11.39	299
1992	4,795.76	3,358	2,049	2,747	11.74	234
1995	97,192.67	66,267	40,432	56,761	11.91	4,766
1997	19,333.93	12,912	7,878	11,456	12.02	953
1998	10,041.59	6,632	4,046	5,995	12.07	497
2000	4,154.93	2,677	1,633	2,522	12.17	207
2001	964,193.50	612,793	373,885	590,309	12.22	48,307
2003	242,871.85	149,687	91,329	151,543	12.32	12,301
2006	24,969.39	14,549	8,877	16,093	12.47	1,291
2007	102,624.67	58,487	35,685	66,940	12.52	5,347

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
2008	134,472.45	74,834	45,659	88,814	12.56	7,071
2010	75,258.03	39,587	24,153	51,105	12.66	4,037
2011	35,828.92	18,253	11,137	24,692	12.70	1,944
2012	168,614.44	82,827	50,535	118,079	12.75	9,261
2014	64,733.05	29,137	17,777	46,956	12.84	3,657
2015	70,684.13	30,186	18,417	52,267	12.88	4,058
2016	129,229.19	51,907	31,670	97,559	12.93	7,545
2017	30,384.47	11,365	6,934	23,450	12.97	1,808
2018	15,260.76	5,243	3,199	12,062	13.01	927
2021	24,999.86	5,756	3,512	21,488	13.14	1,635
2023	62,865.16	8,189	4,996	57,869	13.22	4,377
2024	1,278,263.09	88,801	54,180	1,224,083	13.26	92,314
2025	275,551.45			275,551	13.30	20,718
	4,283,668.52	1,720,044	1,049,454	3,234,215		255,700
MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1973	17,351.58	16,040	9,786	7,565	3.29	2,299
2012	22,913.75	18,002	10,984	11,930	3.46	3,448
	40,265.33	34,042	20,770	19,495		5,747
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1972	1,670,576.77	1,320,641	805,765	864,811	9.82	88,066
1974	10,695.67	8,396	5,123	5,573	9.96	560
1975	1,371.90	1,073	655	717	10.03	71
1977	191,575.76	148,693	90,722	100,853	10.16	9,926
1978	3,370.23	2,605	1,589	1,781	10.23	174
1979	65,441.02	50,373	30,734	34,707	10.29	3,373
1981	38,992.22	29,752	18,153	20,840	10.41	2,002

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1982	11,234.50	8,532	5,206	6,029	10.47	576
1984	38,066.74	28,628	17,467	20,600	10.58	1,947
1985	60,573.38	45,308	27,644	32,930	10.64	3,095
1986	16,819.64	12,513	7,635	9,185	10.69	859
1987	587,900.87	434,729	265,242	322,659	10.75	30,015
1993	42,200.00	29,938	18,266	23,934	11.05	2,166
1997	39,499.93	27,011	16,480	23,020	11.24	2,048
1998	9,287.79	6,285	3,835	5,453	11.28	483
1999	123,402.62	82,545	50,363	73,039	11.33	6,447
2000	8,309.86	5,492	3,351	4,959	11.37	436
2001	195,662.31	127,601	77,853	117,809	11.42	10,316
2002	281,401.19	180,969	110,415	170,986	11.46	14,920
2005	609,570.05	373,130	227,659	381,911	11.59	32,952
2007	144,904.23	85,192	51,978	92,926	11.67	7,963
2008	59,535.94	34,203	20,868	38,668	11.71	3,302
2009	128,804.81	72,142	44,016	84,789	11.75	7,216
2010	2,595,888.48	1,413,747	862,572	1,733,316	11.79	147,016
2011	166,025.82	87,650	53,478	112,548	11.83	9,514
2012	225,665.01	115,024	70,180	155,485	11.87	13,099
2015	490,375.94	218,526	133,330	357,046	11.98	29,804
2016	139,475.43	58,563	35,731	103,744	12.02	8,631
2017	445,747.21	174,519	106,480	339,268	12.06	28,132
2018	25,325.20	9,134	5,573	19,752	12.09	1,634
2019	199,091.25	64,926	39,613	159,478	12.13	13,147
2021	688,031.90	167,955	102,475	585,557	12.20	47,996
2022	7,344,163.31	1,434,976	875,525	6,468,638	12.23	528,916
2023	888,552.81	123,464	75,329	813,223	12.27	66,277
2024	979,016.87	73,612	44,913	934,104	12.30	75,943
	18,526,556.66	7,057,847	4,306,219	14,220,338		1,199,022
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1974	785,252.90	646,507	394,455	390,798	8.02	48,728
1977	3,581.02	2,923	1,783	1,798	8.14	221

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1982	4,683.88	3,760	2,294	2,390	8.33	287
1984	12,753.39	10,157	6,197	6,556	8.40	780
1986	12,362.20	9,764	5,957	6,405	8.46	757
1987	6,158.03	4,842	2,954	3,204	8.49	377
1994	59,775.68	45,147	27,546	32,230	8.70	3,705
1997	16,000.00	11,806	7,203	8,797	8.79	1,001
1998	27,727.17	20,287	12,378	15,349	8.81	1,742
2000	205,277.27	147,317	89,883	115,394	8.86	13,024
2001	1,248,679.89	886,388	540,814	707,866	8.89	79,625
2007	31,617.26	20,577	12,555	19,063	9.04	2,109
2008	63,244.45	40,380	24,637	38,607	9.06	4,261
2009	14,934.72	9,327	5,691	9,244	9.09	1,017
2010	1,655,012.57	1,009,309	615,812	1,039,201	9.11	114,073
2011	190,219.40	112,964	68,923	121,296	9.13	13,285
2012	90,397.65	52,121	31,801	58,597	9.15	6,404
2015	15,964.78	8,181	4,991	10,973	9.22	1,190
2019	8,544.41	3,311	2,020	6,524	9.31	701
2023	17,398.56	3,030	1,849	15,550	9.39	1,656
2024	2,615.82	249	152	2,464	9.41	262
	4,472,201.05	3,048,347	1,859,894	2,612,307		295,205
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1983	4,967,047.27	3,689,076	2,250,824	2,716,224	11.20	242,520
1991	15,866.99	11,197	6,832	9,035	11.69	773
1996	91,186.06	61,567	37,564	53,622	11.96	4,483
1998	300,892.43	198,733	121,253	179,639	12.07	14,883
2000	13,963.27	8,997	5,489	8,474	12.17	696
2002	34,322.59	21,495	13,115	21,208	12.27	1,728
2003	68,240.33	42,058	25,661	42,579	12.32	3,456
2007	8,195.55	4,671	2,850	5,346	12.52	427
2010	25,808.04	13,576	8,283	17,525	12.66	1,384
2011	8,387.94	4,273	2,607	5,781	12.70	455
2012	95,974.04	47,144	28,764	67,210	12.75	5,271

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
2014	945,884.82	425,752	259,765	686,120	12.84	53,436
2015	182.51	78	48	135	12.88	10
2016	542,901.98	218,067	133,050	409,852	12.93	31,698
2017	26,187.22	9,795	5,976	20,211	12.97	1,558
2018	239,250.92	82,204	50,155	189,096	13.01	14,535
2022	70,103.27	12,857	7,844	62,259	13.18	4,724
2023	14,913.16	1,943	1,185	13,728	13.22	1,038
2024	2,726.83	189	115	2,612	13.26	197
2025	4,047.44			4,047	13.30	304
	7,476,082.66	4,853,672	2,961,381	4,514,702		383,576
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1975	3,537,101.88	2,652,084	1,618,122	1,918,980	11.73	163,596
1977	4,708.00	3,496	2,133	2,575	11.93	216
1978	11,519.15	8,511	5,193	6,326	12.02	526
1979	11,753.81	8,641	5,272	6,482	12.11	535
1980	5,623.34	4,112	2,509	3,114	12.20	255
1981	3,981.44	2,895	1,766	2,215	12.29	180
1982	8,377.99	6,057	3,696	4,682	12.38	378
1983	114,480.45	82,295	50,211	64,270	12.46	5,158
1984	34,213.96	24,440	14,912	19,302	12.55	1,538
1986	5,256.48	3,706	2,261	2,995	12.71	236
1987	25,770.57	18,046	11,010	14,760	12.79	1,154
1988	3,584.02	2,492	1,520	2,064	12.87	160
1989	88,297.16	60,930	37,175	51,122	12.94	3,951
1990	316,334.00	216,512	132,101	184,233	13.02	14,150
1992	1,266.25	852	520	746	13.17	57
1993	259,459.87	172,974	105,537	153,923	13.24	11,626
1994	339,783.52	224,325	136,868	202,916	13.31	15,245
1997	140,366.38	89,665	54,708	85,659	13.52	6,336
1998	4,141.57	2,613	1,594	2,547	13.59	187
1999	406,410.99	253,011	154,370	252,041	13.66	18,451

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
2000	108,913.82	66,880	40,806	68,108	13.72	4,964
2002	574,042.65	341,538	208,383	365,659	13.86	26,382
2003	2,426,423.79	1,419,094	865,835	1,560,589	13.92	112,111
2006	1,024,022.99	563,571	343,853	680,170	14.11	48,205
2007	70,728.82	38,019	23,197	47,532	14.17	3,354
2008	105,211.89	55,106	33,622	71,590	14.23	5,031
2010	3,981,890.84	1,962,833	1,197,588	2,784,303	14.36	193,893
2011	3,355,400.65	1,597,238	974,526	2,380,874	14.42	165,109
2012	98,668.74	45,178	27,565	71,104	14.48	4,910
2014	88,658.90	37,042	22,601	66,058	14.59	4,528
2015	289,660.08	114,381	69,788	219,873	14.65	15,008
2016	2,383,319.39	881,876	538,061	1,845,258	14.71	125,442
2017	737,676.35	253,333	154,567	583,110	14.76	39,506
2018	1,036,125.42	325,561	198,635	837,490	14.82	56,511
2019	17,481.71	4,927	3,006	14,476	14.88	973
2020	15,909,453.22	3,925,180	2,394,879	13,514,575	14.93	905,196
2021	2,080,537.57	432,398	263,820	1,816,718	14.98	121,276
2022	143,503.64	23,598	14,398	129,106	15.04	8,584
2023	590,016.75	68,436	41,755	548,262	15.09	36,333
2024	991,489.54	60,818	37,107	954,383	15.15	62,996
2025	915,606.95			915,607	15.20	60,237
	42,251,264.54	16,054,664	9,795,467	32,455,798		2,244,484
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
1968	1,218.33	1,051	641	577	6.40	90
1976	2,026.98	1,721	1,050	977	6.63	147
1981	4,931.75	4,134	2,522	2,409	6.75	357
1986	2,865.09	2,363	1,442	1,423	6.86	207
1991	1,016.59	821	501	516	6.95	74
1994	112,266.69	89,269	54,466	57,801	7.01	8,246
1997	1,699,857.82	1,326,110	809,102	890,756	7.06	126,169
2000	732,697.33	558,352	340,668	392,029	7.11	55,138
2007	1,534,366.91	1,076,788	656,983	877,384	7.22	121,521

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
2008	156,586.63	108,035	65,916	90,671	7.24	12,524
2009	4,318.04	2,925	1,785	2,533	7.25	349
2011	34,273.19	22,231	13,564	20,709	7.28	2,845
2012	28,821.50	18,221	11,117	17,704	7.29	2,429
2015	347.22	198	121	226	7.33	31
2018	476.49	230	140	336	7.37	46
2019	2,497.76	1,110	677	1,821	7.39	246
2020	124,146.71	49,698	30,322	93,824	7.40	12,679
2023	517,509.26	109,210	66,633	450,877	7.44	60,602
2024	2,696.49	319	195	2,502	7.45	336
2025	5,768,366.38			5,768,366	7.46	773,239
	10,731,287.16	3,372,786	2,057,845	8,673,442		1,177,275
TRAINING AND DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. 0						
1971	360,850.25	315,217	192,324	168,526	5.74	29,360
1978	14,013.26	12,082	7,372	6,642	5.88	1,130
1979	638,281.26	549,088	335,016	303,265	5.90	51,401
1980	15,711.60	13,484	8,227	7,485	5.92	1,264
1996	28,666.83	23,167	14,135	14,532	6.16	2,359
1998	337,911.44	269,647	164,520	173,391	6.19	28,011
2006	354,454.69	262,509	160,165	194,290	6.28	30,938
2007	163,856.63	119,717	73,043	90,813	6.29	14,438
2009	8,291,911.10	5,866,859	3,579,559	4,712,352	6.32	745,625
2010	9,733.84	6,760	4,124	5,609	6.33	886
2011	20,910.90	14,222	8,677	12,234	6.34	1,930
2012	2,481,912.67	1,648,486	1,005,794	1,476,118	6.35	232,460
2014	20,018.45	12,548	7,656	12,363	6.37	1,941
2017	84,267.93	46,422	28,324	55,944	6.40	8,741
2018	37,993.72	19,683	12,009	25,984	6.41	4,054
2021	83,986.24	31,979	19,511	64,475	6.44	10,012

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRAINING AND DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. 0						
2022	143,665.69	45,400	27,700	115,966	6.45	17,979
2023	157,154.83	37,010	22,581	134,574	6.46	20,832
2024	2,730.70	362	221	2,510	6.47	388
	13,248,032.03	9,294,642	5,670,960	7,577,072		1,203,749
HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1999	34,776.83	25,944	15,829	18,948	7.97	2,377
	34,776.83	25,944	15,829	18,948		2,377
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1936	312,706.92	288,879	176,254	136,453	3.81	35,814
1939	12.22	11	7	6	4.82	1
1940	59.15	53	32	27	5.15	5
1942	117.06	103	63	54	5.82	9
1944	193.47	168	103	91	6.49	14
1945	182.41	157	96	87	6.83	13
1946	633.33	543	331	302	7.17	42
1947	18.87	16	10	9	7.51	1
1948	617.13	520	317	300	7.85	38
1949	1,561.77	1,306	797	765	8.19	93
1950	377.04	313	191	186	8.52	22
1951	2,048.32	1,686	1,029	1,020	8.85	115
1952	2,013.91	1,644	1,003	1,011	9.17	110
1953	1,342.90	1,088	664	679	9.48	72
1955	23,744.18	18,949	11,561	12,183	10.09	1,207
1958	11,420.63	8,917	5,441	5,980	10.94	547
1961	22,821.18	17,446	10,644	12,177	11.73	1,038
1962	45,022.66	34,181	20,855	24,168	11.98	2,017

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1963	316.83	239	146	171	12.23	14
1967	11,241.63	8,252	5,035	6,207	13.14	472
1968	21,689.35	15,814	9,649	12,041	13.36	901
1970	1,009.62	726	443	567	13.78	41
1971	9,094.87	6,499	3,965	5,130	13.98	367
1973	962.56	679	414	548	14.37	38
1975	7,002.67	4,868	2,970	4,033	14.75	273
1977	303.95	208	127	177	15.11	12
1981	82,915.36	55,125	33,634	49,282	15.80	3,119
1982	1,426,158.78	940,637	573,913	852,246	15.96	53,399
1983	6,762.27	4,424	2,699	4,063	16.12	252
1984	15,287.08	9,915	6,049	9,238	16.28	567
1985	974.68	627	383	592	16.44	36
1988	1,066,462.64	666,390	406,586	659,877	16.90	39,046
1989	1,834,205.41	1,134,419	692,145	1,142,060	17.05	66,983
1992	10,296,212.49	6,159,297	3,757,985	6,538,228	17.49	373,827
1995	23,011.89	13,250	8,084	14,928	17.91	834
1999	45,660.77	24,730	15,089	30,572	18.45	1,657
2000	808,277.94	429,980	262,345	545,933	18.59	29,367
2001	3,974.02	2,075	1,266	2,708	18.72	145
2002	96,987.13	49,624	30,277	66,710	18.85	3,539
2003	928,049.68	464,879	283,638	644,412	18.98	33,952
2006	40,855.58	19,000	11,593	29,263	19.36	1,512
2007	78.97	36	22	57	19.49	3
2010	171,213.58	69,802	42,588	128,625	19.86	6,477
2011	75,841.32	29,685	18,112	57,730	19.98	2,889
2012	202,089.29	75,587	46,118	155,971	20.10	7,760
2014	34,544.10	11,612	7,085	27,459	20.34	1,350
2016	1,269,056.96	371,872	226,891	1,042,166	20.58	50,640
2017	1,541,950.36	414,893	253,140	1,288,811	20.70	62,261
2018	427,865.85	104,322	63,650	364,216	20.81	17,502
2019	31,088.39	6,728	4,105	26,983	20.93	1,289
2021	23,087.33	3,593	2,192	20,895	21.16	987
2022	50,708.02	6,158	3,757	46,951	21.27	2,207
2023	659,620.81	55,652	33,955	625,666	21.38	29,264
2024	4,561,796.48	200,902	122,577	4,439,220	21.49	206,571
2025	91,925.38			91,925	21.61	4,254
	26,293,177.19	11,738,479	7,162,023	19,131,154		1,044,965

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PJM HONEYWELL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1990	387,815.40	331,090	202,009	185,807	5.20	35,732
1994	488,744.91	410,736	250,603	238,142	5.24	45,447
1995	1,711,250.97	1,431,461	873,380	837,871	5.25	159,594
	2,587,811.28	2,173,287	1,325,992	1,261,819		240,773
CORPORATE DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2067						
NET SALVAGE PERCENT.. 0						
2011	3,960.30	1,110	677	3,283	31.62	104
2012	48,677,894.73	12,904,510	7,873,457	40,804,437	31.99	1,275,537
2013	13,986,405.39	3,485,272	2,126,477	11,859,929	32.36	366,500
2014	1,077,808.75	251,076	153,190	924,619	32.73	28,250
2015	1,024.53	221	135	890	33.11	27
2022	1,809,236.59	135,928	82,934	1,726,303	35.70	48,356
2023	66,842.91	3,445	2,102	64,741	36.07	1,795
2024	434,184.52	11,484	7,007	427,178	36.44	11,723
2025	2,367,776.18			2,367,776	36.82	64,307
	68,425,133.90	16,793,046	10,245,978	58,179,155		1,796,599
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1917	1,033.36	1,033	1,033			
1918	15,927.72	15,928	15,928			
1927	8,198.43	8,198	8,198			
1928	2,908.84	2,909	2,909			
1929	223.14	223	223			
1935	2,131.42	2,131	2,131			
1936	4,164.80	4,165	4,165			
1938	170.67	171	171			
1941	980.89	981	981			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1942	349.23	349	349			
1944	818.25	818	818			
1945	116.98	117	117			
1946	737.06	737	737			
1949	26.49	26	26			
1950	1,455.02	1,446	873	582	0.29	582
1951	385.83	382	231	155	0.50	155
1952	778.57	766	462	316	0.73	316
1953	11,763.96	11,510	6,948	4,816	0.97	4,816
1954	8,157.60	7,940	4,793	3,365	1.20	2,804
1964	92.23	85	51	41	3.73	11
1966	17,772.73	16,094	9,715	8,058	4.25	1,896
1969	107,320.20	95,253	57,497	49,823	5.06	9,846
1972	312,225.41	270,874	163,507	148,719	5.96	24,953
1973	7,586.38	6,526	3,939	3,647	6.29	580
1974	8,873.80	7,566	4,567	4,307	6.63	650
1975	97,073.19	81,995	49,494	47,579	6.99	6,807
1976	11,980.06	10,018	6,047	5,933	7.37	805
1980	134,402.33	107,283	64,759	69,644	9.08	7,670
1981	187,205.45	147,436	88,996	98,209	9.56	10,273
1982	34,042.35	26,432	15,955	18,087	10.06	1,798
1983	5,648.43	4,320	2,608	3,041	10.58	287
1984	107,619.58	81,002	48,895	58,725	11.13	5,276
1985	93,923.87	69,524	41,967	51,957	11.69	4,445
1987	267,467.23	190,913	115,240	152,227	12.88	11,819
1988	22,983.00	16,088	9,711	13,272	13.50	983
1989	97,136.51	66,614	40,210	56,927	14.14	4,026
1990	3,786.84	2,542	1,534	2,252	14.79	152
1991	232,930.06	152,853	92,266	140,664	15.47	9,093
1992	28,041.85	17,972	10,848	17,193	16.16	1,064
1996	17,997.67	10,375	6,263	11,735	19.06	616
1997	111,458.31	62,368	37,647	73,811	19.82	3,724
1998	7,046.34	3,822	2,307	4,739	20.59	230
1999	88,462.87	46,453	28,040	60,423	21.37	2,827
2000	20,099.26	10,197	6,155	13,944	22.17	629
2002	163,857.76	77,231	46,619	117,239	23.79	4,928
2003	28,270.73	12,804	7,729	20,542	24.62	834
2005	397,663.11	165,161	99,695	297,968	26.31	11,325
2006	206,237.97	81,670	49,298	156,940	27.18	5,774
2008	20,360.14	7,271	4,389	15,971	28.93	552

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2009	432.41	146	88	344	29.82	12
2011	617,721.44	183,531	110,784	506,937	31.63	16,027
2012	42,834.54	11,860	7,159	35,676	32.54	1,096
2014	222,247.53	52,353	31,602	190,646	34.40	5,542
2015	134,120.92	28,821	17,397	116,724	35.33	3,304
2016	49,799.43	9,650	5,825	43,974	36.28	1,212
2019	56,753.35	7,378	4,454	52,300	39.15	1,336
2020	14,285.19	1,552	937	13,348	40.11	333
2021	6,368.94	555	335	6,034	41.08	147
2022	169,290.63	11,060	6,676	162,615	42.06	3,866
2023	1,992,624.57	86,799	52,394	1,940,230	43.04	45,080
2024	5,453.33	119	72	5,381	44.02	122
2025	19,063.04			19,063	45.00	424
	6,230,889.24	2,302,396	1,404,765	4,826,124		221,047
	345,372,821.88	148,733,971	90,747,375	254,625,444		16,895,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 4.89

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
1969	248.08	239	8	240	1.07	224
1971	14,183.47	13,418	468	13,715	1.62	8,466
1975	5,346.90	4,857	169	5,178	2.75	1,883
1976	1,281.21	1,151	40	1,241	3.05	407
1977	317.07	282	10	307	3.34	92
1978	216.57	190	7	210	3.65	58
1979	24,601.52	21,362	745	23,857	3.95	6,040
1981	617.02	523	18	599	4.58	131
1982	567.41	475	17	550	4.90	112
1983	602.08	497	17	585	5.22	112
1984	132,503.91	107,991	3,768	128,736	5.55	23,196
1985	138,967.59	111,684	3,896	135,072	5.89	22,932
1986	0.47					
1987	55,500.61	43,328	1,512	53,989	6.58	8,205
1988	79,890.83	61,436	2,143	77,748	6.93	11,219
1989	386,544.80	292,614	10,208	376,337	7.29	51,624
1990	3,273.84	2,438	85	3,189	7.66	416
1991	320,893.83	234,894	8,195	312,699	8.04	38,893
1992	620,604.32	446,419	15,574	605,030	8.42	71,856
1993	18,036.51	12,734	444	17,593	8.82	1,995
1996	31,463.31	20,923	730	30,733	10.05	3,058
1997	487,741.08	317,193	11,066	476,675	10.49	45,441
1998	357,256.71	227,097	7,923	349,334	10.93	31,961
1999	163,919.76	101,684	3,547	160,373	11.39	14,080
2000	468,675.67	283,549	9,892	458,784	11.85	38,716
2002	715,166.49	409,311	14,280	700,886	12.83	54,629
2003	617,644.36	342,996	11,966	605,678	13.34	45,403
2004	3,657.14	1,966	69	3,588	13.87	259
2005	543,161.62	282,265	9,847	533,315	14.41	37,010
2006	309,666.80	155,143	5,413	304,254	14.97	20,324
2008	1,203,706.05	556,112	19,401	1,184,305	16.14	73,377
2009	297,015.10	131,082	4,573	292,442	16.76	17,449
2010	107,960.15	45,343	1,582	106,378	17.40	6,114
2011	5,667,059.66	2,255,490	78,688	5,588,372	18.06	309,434
2012	8,043,120.61	3,016,170	105,226	7,937,895	18.75	423,354
2013	770,888.93	270,836	9,449	761,440	19.46	39,128
2014	683,236.72	223,418	7,794	675,443	20.19	33,454
2015	2,045,632.04	617,106	21,529	2,024,103	20.95	96,616
2016	1,306,842.89	359,813	12,553	1,294,290	21.74	59,535
2017	1,982,018.73	491,541	17,149	1,964,870	22.56	87,095
2018	552,573.51	121,566	4,241	548,333	23.40	23,433

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
2019	101,154.13	19,320	674	100,480	24.27	4,140
2020	934,516.69	150,457	5,249	929,268	25.17	36,920
2021	3,319,287.21	432,603	15,093	3,304,194	26.09	126,646
2022	1,077,355.52	106,303	3,708	1,073,648	27.04	39,706
2023	105,644.11	7,007	244	105,400	28.01	3,763
2024	1,293,319.59	43,106	1,504	1,291,816	29.00	44,545
2025	1,678,311.34	13,980	488	1,677,823	29.75	56,397
	36,672,193.96	12,359,912	431,202	36,240,992		2,019,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 5.51

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	4.49	4	4			
2020	1,535,148.96	1,535,149	1,534,917	232		
	1,535,153.45	1,535,153	1,534,921	232		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	0.26					
2005	847,607.62	847,608	847,608			
2006	1,048,169.96	995,761	874,007	174,163	1.00	174,163
2007	4,073,031.34	3,665,728	3,217,509	855,522	2.00	427,761
2008	1,221,716.17	1,038,459	911,484	310,232	3.00	103,411
2009	493,432.35	394,746	346,479	146,953	4.00	36,738
2010	1,854,214.36	1,390,661	1,220,621	633,593	5.00	126,719
2011	498,437.26	348,906	306,244	192,193	6.00	32,032
2012	1,529,516.31	994,186	872,624	656,892	7.00	93,842
2013	1,868,100.59	1,120,860	983,810	884,291	8.00	110,536
2014	49,057.73	26,982	23,683	25,375	9.00	2,819
2015	488,393.09	244,197	214,338	274,055	10.00	27,406
2016	126,764.16	57,044	50,069	76,695	11.00	6,972
2017	175,551.91	70,221	61,635	113,917	12.00	9,493
2018	1,050,049.65	367,517	322,580	727,470	13.00	55,959
2019	2,761,770.30	828,531	727,224	2,034,546	14.00	145,325
2020	1,684,121.39	421,030	369,550	1,314,571	15.00	87,638
2021	1,468,886.77	293,777	257,856	1,211,031	16.00	75,689
2022	686,599.39	102,990	90,397	596,202	17.00	35,071
2023	774,535.95	77,454	67,983	706,553	18.00	39,253
2024	839,943.11	41,997	36,862	803,081	19.00	42,267
	23,539,899.67	13,328,655	11,802,563	11,737,336		1,633,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 6.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	508,037.29	508,037	508,037			
2011	4,203.18	3,923	3,116	1,087	1.00	1,087
2012	166,077.34	143,934	114,339	51,738	2.00	25,869
2013	512,813.67	410,251	325,898	186,916	3.00	62,305
2015	119,781.98	79,855	63,436	56,346	5.00	11,269
2016	129,470.90	77,683	61,710	67,761	6.00	11,294
2017	199,359.74	106,325	84,463	114,897	7.00	16,414
2018	513,796.53	239,773	190,473	323,324	8.00	40,416
2019	892,430.29	356,972	283,574	608,856	9.00	67,651
2020	503,800.03	167,932	133,403	370,397	10.00	37,040
2021	355,640.03	94,839	75,339	280,301	11.00	25,482
2022	102,618.95	20,524	16,304	86,315	12.00	7,193
2023	114,672.52	15,289	12,145	102,528	13.00	7,887
2024	153,090.24	10,207	8,109	144,982	14.00	10,356
	4,275,792.69	2,235,544	1,880,346	2,395,447		324,263

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 7.58

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2006	1,312.03	1,299	1,312			
2011	242,073.96	220,771	242,074			
2012	1,294,799.00	1,153,666	1,294,799			
2013	986,782.27	855,540	976,406	10,376	1.33	7,802
2015	380,228.84	304,944	348,025	32,204	1.98	16,265
2016	1,480,146.94	1,124,912	1,283,833	196,314	2.40	81,798
2022	21,838.61	6,552	7,478	14,361	7.00	2,052
2023	1,024,470.63	204,894	233,840	790,631	8.00	98,829
2024	37.08	4	5	32	9.00	4
	5,431,689.36	3,872,582	4,387,772	1,043,917		206,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 3.81

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R1.5						
NET SALVAGE PERCENT.. 0						
2006	199,190.90	191,821	199,191			
2011	1,381,707.84	1,145,436	1,330,179	51,529	1.71	30,134
2012	906,587.93	722,551	839,088	67,500	2.03	33,251
2013	1,249,347.84	952,003	1,105,548	143,800	2.38	60,420
2014	2,928,298.36	2,117,160	2,458,628	469,670	2.77	169,556
2015	334,853.40	227,365	264,036	70,817	3.21	22,061
2016	1,866,176.26	1,173,825	1,363,147	503,029	3.71	135,587
2017	4,192,602.59	2,406,554	2,794,698	1,397,905	4.26	328,147
2018	1,647,539.11	848,483	985,331	662,208	4.85	136,538
2019	957,768.70	431,954	501,622	456,147	5.49	83,087
2020	613,760.22	235,070	272,984	340,776	6.17	55,231
2021	2,833,467.25	881,208	1,023,335	1,810,132	6.89	262,719
2022	356,959.82	84,599	98,244	258,716	7.63	33,908
2023	1,324,498.88	211,920	246,099	1,078,400	8.40	128,381
2024	37.03	3	3	34	9.19	4
	20,792,796.13	11,629,952	13,482,133	7,310,663		1,479,024

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 7.11

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R4						
NET SALVAGE PERCENT.. 0						
2006	17,008,023.12	16,400,667	17,008,023			
2007	452,295.40	428,066	452,295			
2008	153,146.17	141,988	152,237	909	1.02	891
2009	13,383,675.21	12,140,867	13,017,192	366,483	1.30	281,910
2010	4,517,259.27	3,988,108	4,275,969	241,290	1.64	147,128
2011	8,249,456.36	7,041,488	7,549,741	699,715	2.05	341,324
2012	5,848,827.13	4,775,158	5,119,828	728,999	2.57	283,657
2013	6,380,471.04	4,922,087	5,277,362	1,103,109	3.20	344,722
2014	2,017,877.21	1,457,190	1,562,370	455,507	3.89	117,097
2015	345,111.12	230,979	247,651	97,460	4.63	21,050
2016	14,000,400.40	8,570,205	9,188,800	4,811,600	5.43	886,114
2017	8,033,204.60	4,429,750	4,749,488	3,283,717	6.28	522,885
2018	8,347,370.51	4,072,348	4,366,289	3,981,082	7.17	555,242
2019	7,595,485.66	3,200,966	3,432,011	4,163,475	8.10	514,009
2020	7,393,330.38	2,614,060	2,802,742	4,590,588	9.05	507,247
2021	10,818,993.70	3,067,942	3,289,385	7,529,609	10.03	750,709
2022	1,480,786.17	316,252	339,079	1,141,707	11.01	103,697
2023	11,481,205.22	1,640,205	1,758,594	9,722,611	12.00	810,218
2024	36.79	3	4	33	13.00	3
	127,506,955.46	79,438,329	84,589,060	42,917,896		6,187,903

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 4.85

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L2						
NET SALVAGE PERCENT.. 0						
1992	797.31	550	660	137	7.77	18
1993	192.43	131	157	35	8.02	4
1994	5,732.19	3,836	4,606	1,126	8.27	136
1997	78,384.57	50,135	60,202	18,183	9.01	2,018
1998	33,618.87	21,180	25,433	8,186	9.25	885
1999	89,536.91	55,549	66,703	22,834	9.49	2,406
2000	163,562.80	99,904	119,964	43,599	9.73	4,481
2001	148,863.63	89,497	107,467	41,397	9.97	4,152
2002	287,937.77	170,229	204,409	83,529	10.22	8,173
2003	6,770.77	3,935	4,725	2,046	10.47	195
2004	259,547.70	148,150	177,897	81,651	10.73	7,610
2005	426,354.06	238,417	286,288	140,066	11.02	12,710
2006	1,051,031.40	575,124	690,602	360,429	11.32	31,840
2007	124,869.11	66,680	80,069	44,800	11.65	3,845
2008	82,580.41	42,876	51,485	31,095	12.02	2,587
2009	1,449,721.00	729,500	875,975	573,746	12.42	46,195
2010	1,027,186.89	498,391	598,462	428,725	12.87	33,312
2011	63,512.91	29,521	35,448	28,065	13.38	2,098
2012	232,546.46	102,972	123,648	108,898	13.93	7,818
2013	1,140,578.21	476,762	572,490	568,088	14.55	39,044
2015	6,295.77	2,277	2,734	3,562	15.96	223
2016	479,510.67	158,430	190,241	289,270	16.74	17,280
2017	470,062.45	139,891	167,980	302,082	17.56	17,203
2018	1,478,650.93	390,364	468,745	1,009,906	18.40	54,886
2019	967,730.28	221,804	266,339	701,391	19.27	36,398
2020	35,161.98	6,793	8,157	27,005	20.17	1,339
2021	118,165.63	18,481	22,192	95,974	21.09	4,551
2023	156,095.00	12,425	14,920	141,175	23.01	6,135
	10,384,998.11	4,353,804	5,227,998	5,157,000		347,542

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 3.35

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
2006	464,911.45	415,319	448,319	16,592	1.60	10,370
2007	31,732.03	27,755	29,960	1,772	1.88	943
2008	149,712.40	127,655	137,798	11,914	2.21	5,391
2009	652,690.92	539,991	582,897	69,794	2.59	26,947
2012	204,972.09	149,082	160,928	44,044	4.09	10,769
2013	525,690.65	360,624	389,278	136,413	4.71	28,962
2018	184,802.10	80,204	86,577	98,225	8.49	11,569
2023	761,225.00	98,959	106,822	654,403	13.05	50,146
	2,975,736.64	1,799,589	1,942,579	1,033,158		145,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 4.88

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2006	473,896.77	428,199	466,762	7,135	1.35	5,285
	473,896.77	428,199	466,762	7,135		5,285

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4 1.12

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	49,337.76	49,338	49,338			
2001	267,444.02	256,746	256,529	10,915	1.00	10,915
2002	37,547.76	34,544	34,515	3,033	2.00	1,516
2003	54,297.32	47,782	47,742	6,555	3.00	2,185
2004	151,581.74	127,329	127,221	24,361	4.00	6,090
2005	193,012.16	154,410	154,279	38,733	5.00	7,747
2006	70,768.32	53,784	53,739	17,029	6.00	2,838
2007	102,297.36	73,654	73,592	28,705	7.00	4,101
2009	353,686.96	226,360	226,168	127,519	9.00	14,169
2010	9,699.61	5,820	5,815	3,885	10.00	388
2012	6,514.15	3,387	3,384	3,130	12.00	261
2015	117,866.60	47,147	47,107	70,760	15.00	4,717
2016	69,623.72	25,065	25,044	44,580	16.00	2,786
2018	402,937.19	112,822	112,727	290,210	18.00	16,123
2019	294,123.34	70,590	70,530	223,593	19.00	11,768
2020	59,418.25	11,884	11,874	47,544	20.00	2,377
2021	46,516.77	7,443	7,437	39,080	21.00	1,861
2023	256,130.23	20,490	20,473	235,658	23.00	10,246
	2,542,803.26	1,328,595	1,327,514	1,215,290		100,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 3.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS AND WORK EQUIPMENT - L & S LINE CREWS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	385,630.74	385,631	385,631			
2006	2,085,868.27	1,981,575	1,893,557	192,312	1.00	192,312
	2,471,499.01	2,367,206	2,279,188	192,311		192,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 7.78

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	6,293.57	6,294	6,294			
2013	1,479.58	888	780	700	8.00	88
2018	3,646.18	1,276	1,121	2,525	13.00	194
2019	14,548.45	4,365	3,833	10,715	14.00	765
2020	7,654.37	1,914	1,681	5,973	15.00	398
2021	10,911.51	2,182	1,916	8,996	16.00	562
2022	60,995.24	9,149	8,034	52,961	17.00	3,115
2023	4,862,499.15	486,250	427,007	4,435,492	18.00	246,416
2024	2,820,327.91	141,016	123,836	2,696,492	19.00	141,921
2025	1,743,918.61	21,799	19,143	1,724,776	19.75	87,330
	9,532,274.57	675,133	593,645	8,938,630		480,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 5.04

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2007	1,083,675.27	975,308	925,161	158,515	2.00	79,258
	1,083,675.27	975,308	925,161	158,515		79,258

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 7.31

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1.53	2	2			
2005	96,407.82	96,408	96,408			
2006	622,393.04	591,273	602,862	19,531	1.00	19,531
2007	1,485,082.06	1,336,574	1,362,770	122,312	2.00	61,156
2008	2,235,252.71	1,899,965	1,937,204	298,049	3.00	99,350
2009	2,754,400.84	2,203,521	2,246,709	507,692	4.00	126,923
2010	2,183,413.65	1,637,560	1,669,656	513,758	5.00	102,752
2011	2,317,991.96	1,622,594	1,654,396	663,596	6.00	110,599
2012	2,726,207.81	1,772,035	1,806,766	919,442	7.00	131,349
2013	622,934.92	373,761	381,087	241,848	8.00	30,231
2015	6,248,102.21	3,124,051	3,185,281	3,062,821	10.00	306,282
2016	2,232,929.46	1,004,818	1,024,512	1,208,417	11.00	109,856
2017	1,263,030.85	505,212	515,114	747,917	12.00	62,326
2018	2,038,564.11	713,497	727,481	1,311,083	13.00	100,853
2019	878,177.86	263,453	268,617	609,561	14.00	43,540
2020	1,800,833.95	450,208	459,032	1,341,802	15.00	89,453
2021	138,172.39	27,634	28,176	109,996	16.00	6,875
2022	4,270.96	641	654	3,617	17.00	213
2024	898,669.21	44,933	45,813	852,856	19.00	44,887
2025	100,048.28	1,251	1,275	98,773	19.75	5,001
	30,646,885.62	17,669,391	18,013,815	12,633,070		1,451,177

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 4.74

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	9,704.16	9,704	9,704			
2006	923.84	878	863	61	1.00	61
2007	217,191.27	195,472	192,120	25,071	2.00	12,536
2008	151,264.76	128,575	126,370	24,895	3.00	8,298
2009	106,380.50	85,104	83,645	22,736	4.00	5,684
2010	456,301.62	342,226	336,358	119,944	5.00	23,989
2011	232,149.54	162,505	159,718	72,432	6.00	12,072
2012	229,120.54	148,928	146,374	82,747	7.00	11,821
2013	70,924.06	42,554	41,824	29,100	8.00	3,638
2015	168,192.20	84,096	82,654	85,538	10.00	8,554
2016	140,316.25	63,142	62,059	78,257	11.00	7,114
2017	60,151.54	24,061	23,649	36,503	12.00	3,042
2018	273,558.26	95,745	94,103	179,455	13.00	13,804
2019	56,275.46	16,883	16,594	39,681	14.00	2,834
2020	36,404.63	9,101	8,945	27,460	15.00	1,831
2021	43,400.24	8,680	8,531	34,869	16.00	2,179
2022	9,616.71	1,443	1,418	8,199	17.00	482
2023	8,058.62	806	792	7,267	18.00	404
2024	20,476.44	1,024	1,007	19,469	19.00	1,025
2025	64,565.91	807	793	63,773	19.75	3,229
	2,354,976.55	1,421,734	1,397,521	957,456		122,597

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 5.21

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	165,944.46	165,944	165,944			
2006	772,217.91	733,607	748,998	23,220	1.00	23,220
2007	505,757.48	455,182	464,732	41,025	2.00	20,512
2008	218,879.88	186,048	189,951	28,929	3.00	9,643
2009	208,404.22	166,723	170,221	38,183	4.00	9,546
2010	1,017,268.80	762,952	778,958	238,311	5.00	47,662
2011	391,066.86	273,747	279,490	111,577	6.00	18,596
2012	328,516.20	213,536	218,016	110,500	7.00	15,786
2013	28,937.77	17,363	17,727	11,211	8.00	1,401
2016	207,525.28	93,386	95,345	112,180	11.00	10,198
2021	2,314.35	463	473	1,841	16.00	115
2022	610.87	92	94	517	17.00	30
2025	597.06	7	7	590	19.75	30
	3,848,041.14	3,069,050	3,129,956	718,085		156,739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 4.07

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S4						
NET SALVAGE PERCENT.. 0						
2006	354,014.24	329,470	318,352	35,662	1.04	34,290
2011	280,707.77	233,737	225,850	54,858	2.51	21,856
2012	55,168.49	44,061	42,574	12,594	3.02	4,170
2013	450,077.80	341,461	329,939	120,139	3.62	33,188
2016	199,709.60	119,027	115,010	84,700	6.06	13,977
2019	85,668.15	34,267	33,111	52,557	9.00	5,840
	1,425,346.05	1,102,023	1,064,836	360,510		113,321

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 7.95

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.10 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	5,606,094.34	5,606,094	5,606,094			
2021	6,015,884.01	4,812,707	4,824,592	1,191,292	1.00	1,191,292
2022	8,149,217.66	4,889,531	4,901,605	3,247,613	2.00	1,623,806
2023	1,312,865.83	525,146	526,443	786,423	3.00	262,141
2024	115,564.64	23,113	23,170	92,395	4.00	23,099
2025	37,906.56	1,895	1,899	36,007	4.75	7,580
	21,237,533.04	15,858,486	15,883,803	5,353,730		3,107,918

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7 14.63

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.20 SOFTWARE (5 YEARS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 397.20 SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	25,469.28	25,469	25,469			
2019	57,944.50	57,944	57,945			
2020	5,744,828.27	5,744,828	5,744,828			
2021	17,433,490.14	13,946,792	15,727,107	1,706,383	1.00	1,706,383
2022	22,226,442.63	13,335,866	15,038,196	7,188,246	2.00	3,594,123
2023	11,037,194.16	4,414,878	4,978,439	6,058,755	3.00	2,019,585
2024	2,130,519.79	426,104	480,496	1,650,023	4.00	412,506
	58,655,888.77	37,951,881	42,052,482	16,603,407		7,732,597
ACCOUNT 397.20 SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,984,322.22	3,590,593	3,978,547	2,005,775	4.00	501,444
2020	5,366,289.93	2,683,145	2,973,052	2,393,238	5.00	478,648
	11,350,612.15	6,273,738	6,951,599	4,399,013		980,092
ACCOUNT 397.20 SOFTWARE (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	26,994,276.54	7,198,564	7,976,350	19,017,927	11.00	1,728,902
2022	18,079,556.35	3,615,911	4,006,601	14,072,956	12.00	1,172,746
2023	1,712,305.77	228,302	252,969	1,459,336	13.00	112,257
	46,786,138.66	11,042,777	12,235,920	34,550,219		3,013,905
	116,792,639.58	55,268,396	61,240,001	55,552,639		11,726,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7						10.04

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.27 SOFTWARE - CLOUD (5 YEARS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 397.27 SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,510,989.78	2,510,990	2,510,990			
2021	5,388,480.05	4,310,784	5,074,684	313,796	1.00	313,796
2022	10,875,894.33	6,525,537	7,681,906	3,193,988	2.00	1,596,994
2023	19,833,411.97	7,933,365	9,339,210	10,494,201	3.00	3,498,067
2024	1,355,250.38	271,050	319,082	1,036,169	4.00	259,042
2025	2,443,810.45	122,191	143,844	2,299,966	4.75	484,203
	42,407,836.96	21,673,917	25,069,716	17,338,121		6,152,102
ACCOUNT 397.27 SOFTWARE - CLOUD (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	13,595,941.06	6,797,971	7,863,055	5,732,886	5.00	1,146,577
2021	7,347,634.05	2,939,054	3,399,535	3,948,099	6.00	658,016
2022	38,420,573.02	11,526,172	13,332,055	25,088,518	7.00	3,584,074
	59,364,148.13	21,263,197	24,594,645	34,769,503		5,388,667
ACCOUNT 397.27 SOFTWARE - CLOUD (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	15,658,479.27	5,219,441	6,037,206	9,621,273	10.00	962,127
2022	68,578,464.13	13,715,693	15,864,623	52,713,841	12.00	4,392,820
2023	24,336,677.81	3,244,809	3,753,195	20,583,483	13.00	1,583,345
	108,573,621.21	22,179,943	25,655,025	82,918,596		6,938,292
	210,345,606.30	65,117,057	75,319,386	135,026,220		18,479,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 8.79						

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	881,178.10	881,178	881,178			
2011	163,984.89	153,052	163,985			
2012	367,709.32	318,683	357,923	9,786	2.00	4,893
2013	169,443.57	135,555	152,246	17,198	3.00	5,733
2014	10,183.97	7,468	8,388	1,796	4.00	449
2015	3,610,139.05	2,406,771	2,703,121	907,018	5.00	181,404
2017	62,118.39	33,130	37,209	24,909	7.00	3,558
2019	2,017,235.22	806,894	906,248	1,110,987	9.00	123,443
2020	676,296.26	225,430	253,188	423,108	10.00	42,311
	7,958,288.77	4,968,161	5,463,486	2,494,803		361,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 4.55

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	0.83	1	1			
2005	98,370.16	98,370	98,370			
2006	443,498.92	421,324	312,439	131,060	1.00	131,060
2007	11,967.00	10,770	7,987	3,980	2.00	1,990
2008	149,611.42	127,170	94,305	55,306	3.00	18,435
2009	64,854.48	51,884	38,475	26,379	4.00	6,595
2010	256,067.52	192,051	142,418	113,650	5.00	22,730
2011	669,790.06	468,853	347,686	322,104	6.00	53,684
2012	240,642.22	156,417	115,994	124,648	7.00	17,807
2013	919,219.50	551,532	408,997	510,222	8.00	63,778
2014	366,952.60	201,824	149,666	217,287	9.00	24,143
2015	262,593.22	131,297	97,365	165,228	10.00	16,523
2016	604,563.84	272,054	201,746	402,818	11.00	36,620
2018	249,871.18	87,455	64,854	185,017	13.00	14,232
2019	400,294.42	120,088	89,053	311,241	14.00	22,232
2020	430,082.86	107,521	79,734	350,349	15.00	23,357
2021	1.57			2	16.00	
2023	23,632.36	2,363	1,752	21,880	18.00	1,216
2025	0.50		0	1	19.75	
	5,192,014.66	3,000,974	2,250,842	2,941,173		454,402

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 8.75

PART III. EXPERIENCED NET SALVAGE

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.20	31,229,590.45			
303.30	95,341.00			
303.60	371,385.87			
352.00	763,605.06	733,824.02	55.45	733,768.57-
353.00	15,796,306.47	6,391,209.07	135,531.65	6,255,677.42-
354.00	798,952.00	12,086,355.11	137,466.17	11,948,888.94-
355.00	2,709,245.00	21,106,943.19	145,475.73	20,961,467.46-
356.00	1,007,744.13	14,432,324.00	124,766.37	14,307,557.63-
358.00		52.78		52.78-
360.40	2,824.98	562.04-	.08	562.12
361.00	235,369.75	5,943.96-		5,943.96
362.00	2,817,491.58	1,832,268.20	8,410.77	1,823,857.43-
364.20	89.50	712.37-		712.37
364.40	2,845,134.41	15,510,495.22	96,129.04	15,414,366.18-
364.80	843.53			
365.00	3,149,352.84	7,584,095.64	140,408.09	7,443,687.55-
365.10		2,993.20		2,993.20-
366.00	158,250.84	479,830.37	935.72	478,894.65-
367.00	1,594,450.52	1,326,876.38	18,164.54	1,308,711.84-
368.20	6,531,319.50	2,106,467.34	43,514.57-	2,149,981.91-
368.40	1,582,842.78	264,411.93		264,411.93-
368.60	19,214.89			
369.00	410,781.98	285,376.79	19,521.64	265,855.15-
370.20		1,035.00		1,035.00-
370.50		4,155,923.06	643.53-	4,156,566.59-
371.40	18,544.20	204,613.05		204,613.05-
373.20	1,140,639.42	189,314.95	223.91-	189,538.86-
389.20	64,238.17			
389.40	2,404.75			
390.20	11,377,649.94	334,439.69	68.95-	334,508.64-
390.40	281,906.36	5,300.00		5,300.00-
391.20	950,139.49	10,768.00-	4,132.17	14,900.17
391.40	105,502.63			
391.60	30,776,368.75	19,433.68		19,433.68-
392.10	962,212.14			
392.20	297,261.33			
392.30	390,151.01		724,538.00	724,538.00
392.40	40,403.22			
392.60	52,678.32			
393.00	319,037.09			
394.00	105,504.22			
394.20	44,427.41			
394.60	1,403,301.84	1,676.08		1,676.08-
394.80	34,913.06			
395.00	16,817.77			

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
395.00	16,817.77			
396.00	124,233.53			
397.00	30,402.23	73,698.49		73,698.49-
398.00	24,654.15			
	120,683,528.11	89,110,970.87	1,511,084.46	87,599,886.41-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.20	36,293,329.46			
303.60	96,920,317.70			
350.20	14,587.61			
352.00	1,180,337.13	766,496.48	782.50	765,713.98-
353.00	26,385,733.72	8,857,829.61	54,837.72	8,802,991.89-
354.00	2,981,690.49	5,500,713.43	641,908.87	4,858,804.56-
354.20	318,249.11			
355.00	4,250,368.70	11,482,758.26	332,022.48	11,150,735.78-
355.20	9,357.86			
356.00	2,460,864.87	7,855,574.06	106,697.29	7,748,876.77-
357.00		92,708.89		92,708.89-
358.00		77.44	60,098.74-	60,176.18-
361.00	201,777.89	68,287.49		68,287.49-
362.00	606,931.08	2,818,300.18	18,745.43	2,799,554.75-
364.20		91,250.11		91,250.11-
364.40	2,862,162.71	11,707,417.43	9,163.52-	11,716,580.95-
364.60	.33			
364.80	1,942,013.56			
365.00	5,281,399.66	10,069,638.97	3,796.95	10,065,842.02-
366.00	32,106.82	488,878.05	.21	488,877.84-
367.00	1,103,154.55	1,551,340.93	87.11-	1,551,428.04-
368.20	8,346,210.31	2,019,781.73	37,465.38	1,982,316.35-
368.40	3,135,701.23	290,040.05		290,040.05-
368.60	2,233.50			
369.00	170,169.43	89,348.52	282.33-	89,630.85-
370.20	6,519,660.98			
370.50		109,346.30		109,346.30-
371.40	10,520.71	161,045.87	.73	161,045.14-
373.20	372,067.93	631,972.42	1,017,950.25	385,977.83
389.20	45,996.30			
390.20	7,739,886.68	1,010,154.77		1,010,154.77-
390.40	2,179,720.65	132,754.00		132,754.00-
391.10	23,862,816.11	760.93		760.93-
391.20	867,762.66	3,495.88	4,847.85	1,351.97
391.40	64,918.46			
391.60	24,928,133.67	23,313.52		23,313.52-
392.20			18,710.47	18,710.47
392.30	153,915.70		784,510.00	784,510.00
394.00	124,037.69			
394.20	1,593.68	2,741.48		2,741.48-
394.60	648,611.50			
394.80	3,293.81			
395.00	153,251.33			
397.00	70,924.12	2,736.70-		2,736.70
398.00	21,085.00			
	262,266,894.70	65,823,290.10	2,952,644.43	62,870,645.67-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.20	38,836,836.58			
303.60	3,193,357.82			
352.00	1,866,805.75	42,985.43	6,085.07	36,900.36-
353.00	30,763,459.75	16,978,328.04	454,897.24	16,523,430.80-
354.00	6,382,738.79	3,607,749.61	62,643.56	3,545,106.05-
354.20	5,875.35			
355.00	7,453,505.89	4,289,212.41	171,877.14	4,117,335.27-
355.20	4,579.68			
356.00	5,110,219.52	6,769,568.60	705,219.24	6,064,349.36-
357.00		8,673.48		8,673.48-
358.00		16.92		16.92-
360.40			.12	.12
361.00	36,327.90	353,549.95		353,549.95-
362.00	1,561,669.12	3,468,967.74	151,532.34	3,317,435.40-
364.20		28,124.54		28,124.54-
364.40	1,863,961.64	12,329,638.14	3,313.19-	12,332,951.33-
364.80	446,114.00			
365.00	7,701,566.15	8,134,440.03	2,132.05-	8,136,572.08-
366.00	32,100.27	405,451.26	1,512.72-	406,963.98-
367.00	1,194,791.02	1,329,969.24	15,449.64-	1,345,418.88-
368.20	11,684,248.35	2,485,057.75	65,350.10	2,419,707.65-
368.40	1,428,802.59	418,341.83		418,341.83-
368.60	4,901.98			
369.00	158,436.28	62,002.63	2.76-	62,005.39-
370.50		125,822.14		125,822.14-
371.40	3,137.94	146,624.26	.01	146,624.25-
373.20	166,304.25	110,159.15	166.95-	110,326.10-
390.20	4,714,018.40	325,334.74		325,334.74-
390.40	625,048.39	10,978.72		10,978.72-
391.10	2,520,042.57			
391.20	1,340,108.98	38,117.58	574.00	37,543.58-
391.40	974,823.33			
391.60	28,870,974.91	240,826.95	964.10-	241,791.05-
392.10	625,534.15			
392.20	2,388,917.21			
392.30			1,728,763.66	1,728,763.66
393.00	9,077.76			
394.00	466,162.40			
394.20	869.32			
394.60	23,423.00		18,389.48	18,389.48
394.80	35,245.76			
395.00	444,104.06			
397.00	43,706.73			
398.00	1,293,415.18	2,626.68		2,626.68-
	164,275,212.77	61,712,567.82	3,341,790.55	58,370,777.27-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.20	14,793,338.63			
303.60	328,411.19			
352.00	580,610.04	408,875.92	63,509.70	345,366.22-
353.00	5,092,889.19	5,804,733.67	1,502,571.07	4,302,162.60-
354.00	1,735,799.94	218,094.46	25,836.23	192,258.23-
354.20	4,036.76			
355.00	421,455.98	2,688,451.26	51,353.21	2,637,098.05-
355.20	16,454.56			
356.00	668,196.44	7,924,472.63	746,895.15	7,177,577.48-
357.00		133.52		133.52-
358.00		.07-		.07
361.00	3,757.43	3,878.86		3,878.86-
362.00	1,413,262.85	1,440,304.56	1,222.88	1,439,081.68-
364.20	263.26	1,797.67-		1,797.67
364.40	75,596.41	7,614,733.39	1,958.83	7,612,774.56-
364.80	254,447.89			
365.00	526,781.53	8,238,191.41	24,213.61	8,213,977.80-
366.00	286.87	28,006.79	85.92	27,920.87-
367.00	5,361.30	323,916.85	878.89	323,037.96-
368.20	6,891,447.71	1,772,622.48	206,465.14	1,566,157.34-
368.40	1,552,495.23	330,312.71		330,312.71-
368.60	1,949.15			
369.00	2,716.88	62,800.07	41.15	62,758.92-
370.50		298,909.17		298,909.17-
371.40	181.65	135,279.55	.03-	135,279.58-
373.20	9,013.14	61,956.76	88.46	61,868.30-
390.20	2,226,013.55	1,917,036.67	2,400.00-	1,919,436.67-
390.40	346,634.17	25,873.24		25,873.24-
391.10	326,565.74			
391.20	588,012.41			
391.40	550,474.89			
391.60	6,438,230.41	139,446.95-		139,446.95
392.10	1,044,399.22			
392.20	2,044,192.81			
392.30	42,696.80		1,163,607.33	1,163,607.33
392.40	22,247.07			
393.00	8,842.66			
394.00	470,192.89			
394.20		4,162.35		4,162.35-
394.60	951,155.23	550.14		550.14-
394.80	31,583.95			
397.00	193,230.96			
398.00	55,188.12	10,648.76		10,648.76-
	49,718,414.91	39,172,700.53	3,786,327.54	35,386,372.99-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.20	17,582,483.60			
352.00	62,685.95	42,197.61	125,218.69	83,021.08
353.00	2,159,051.32	3,266,014.89	315,681.60	2,950,333.29-
354.00	22,561,363.59	87,562.59	1,249.41	86,313.18-
355.00	13,896,031.56	2,074,774.63	327,788.14	1,746,986.49-
356.00	12,672,464.46	4,936,140.23	970,795.79	3,965,344.44-
358.00	249,966.81			
361.00		9,250.05		9,250.05-
362.00	527,624.31	1,263,178.36	47,328.15	1,215,850.21-
364.20	69.21	130.79		130.79-
364.40	2,163,714.49	13,110,937.85	3,765.16	13,107,172.69-
364.80	498,506.37			
365.00	3,153,018.51	10,367,057.06	3,984.27	10,363,072.79-
366.00	75,325.87	271,373.45	5.28	271,368.17-
367.00	1,835,020.18	437,189.36		437,189.36-
368.20	7,124,202.59	3,200,549.93	336,942.38	2,863,607.55-
368.40	1,730,468.27	577,350.27		577,350.27-
368.60	7,760.50			
369.00	445,443.56	404,733.04		404,733.04-
370.50		1,288,741.41		1,288,741.41-
371.40	12,346.62	123,513.45		123,513.45-
373.20	475,557.38	64,968.45	739.63	64,228.82-
390.20	3,891,653.06	849,217.95		849,217.95-
390.40	166,097.54	7,111.85		7,111.85-
391.10	781,116.46			
391.20	37,985.10			
391.60	13,824,310.53	16,944.35	4,224.36-	21,168.71-
392.10	125,092.00			
392.20	380,646.63			
392.30			778,144.77	778,144.77
394.00	421,774.69			
394.60		2,394.54		2,394.54-
394.80	3,231.14			
395.00	3,772.58			
397.00	1,696,671.38	1,225.93		1,225.93-
398.00	53,877.50			
	108,619,333.76	42,402,558.04	2,907,418.91	39,495,139.13-
TOTAL	705,563,384.25	298,222,087.36	14,499,265.89	283,722,821.47-

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2026

Exhibit JJS 2

Prepared by:

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

PPL ELECTRIC UTILITIES CORPORATION

Allentown, Pennsylvania

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

September 8, 2025

PPL Electric Utilities Corporation
827 Hausman Road
Allentown, PA 18104

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2025". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle

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PART I. INTRODUCTION

PPL ELECTRIC UTILITIES CORPORATION
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for PPL Electric Utilities Corporation to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of June 30, 2026.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2021.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of

such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis and the average service life (ASL) procedure. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2021 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1937 through 2021 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

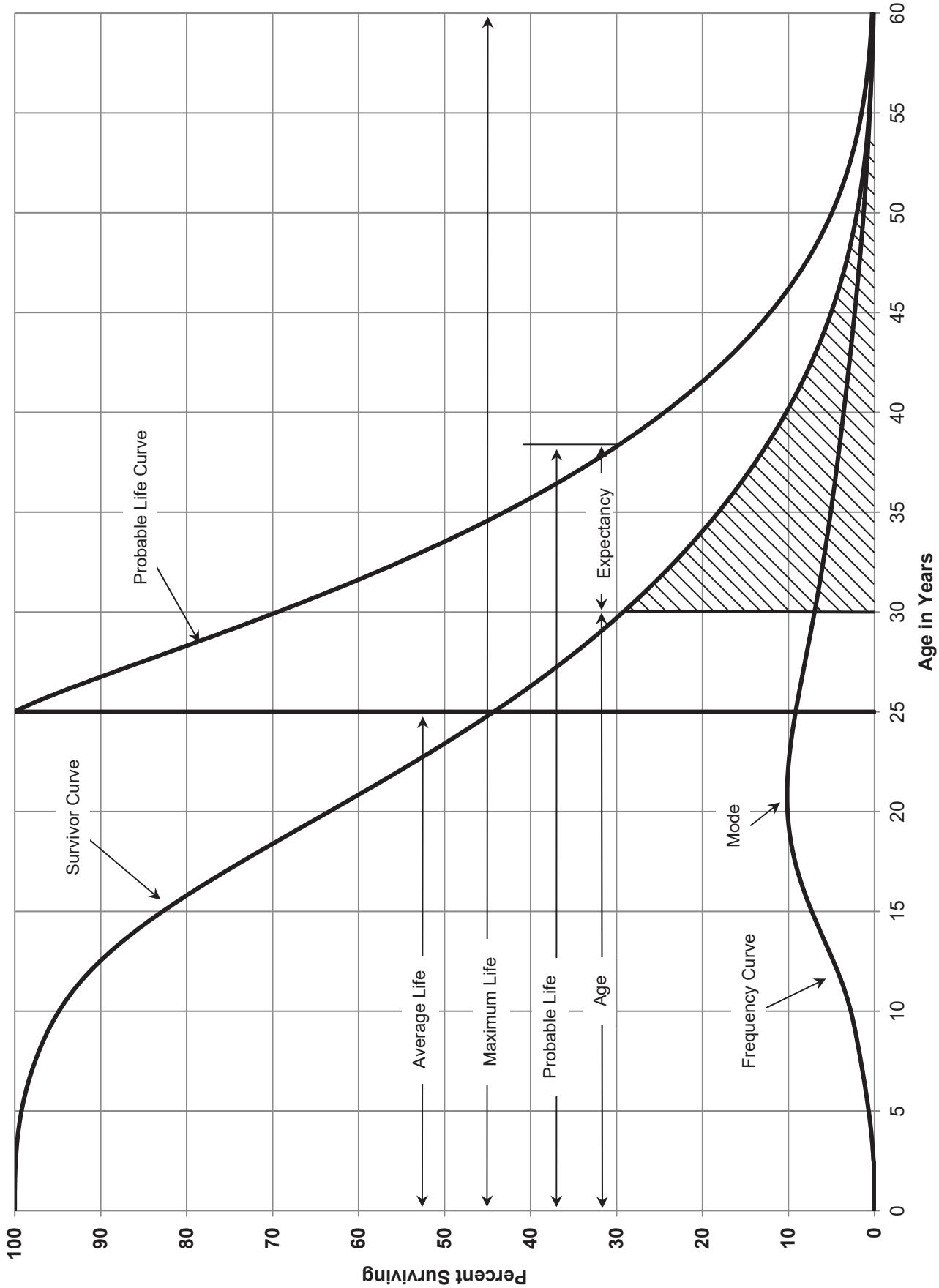


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

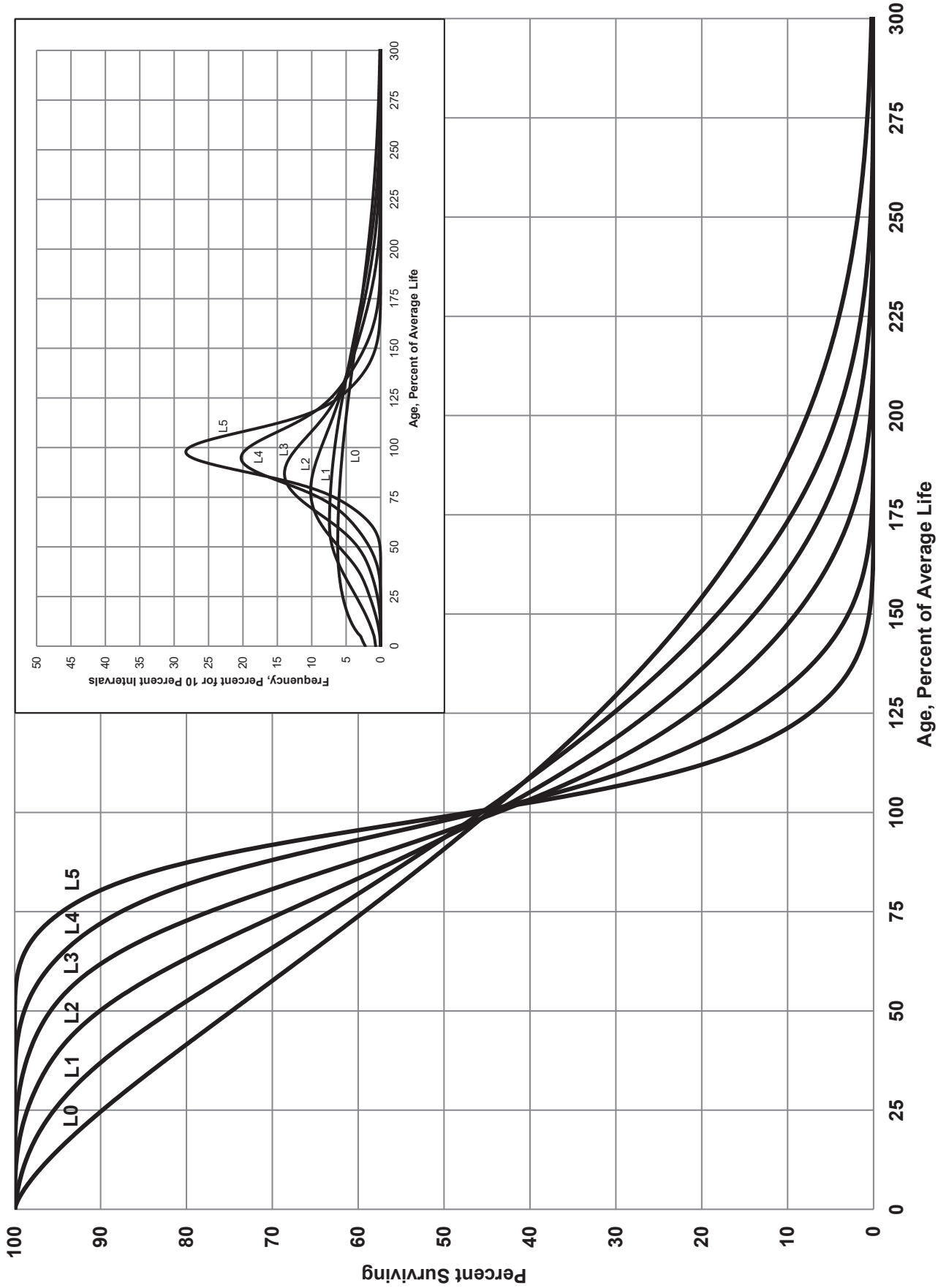


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

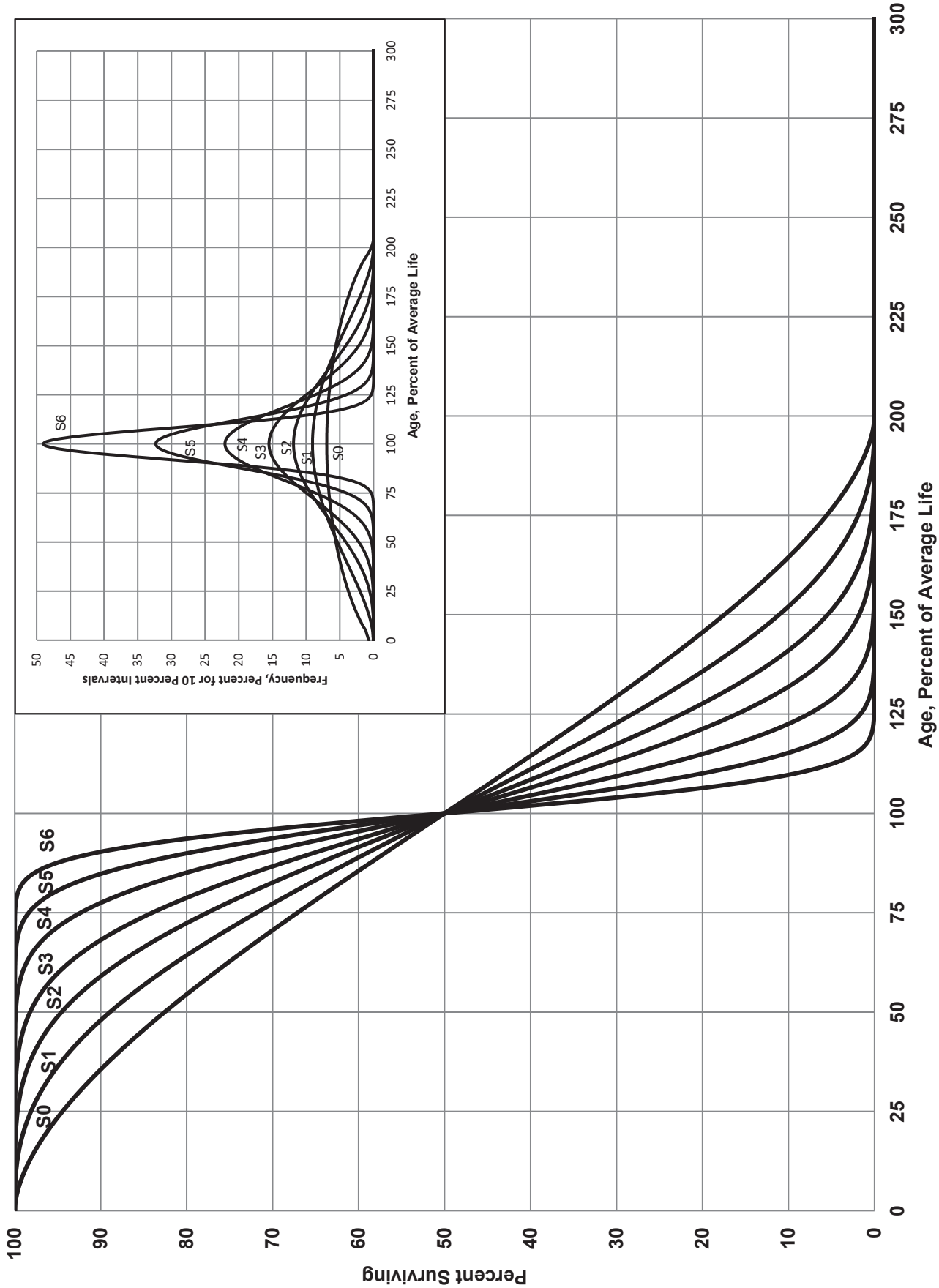


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

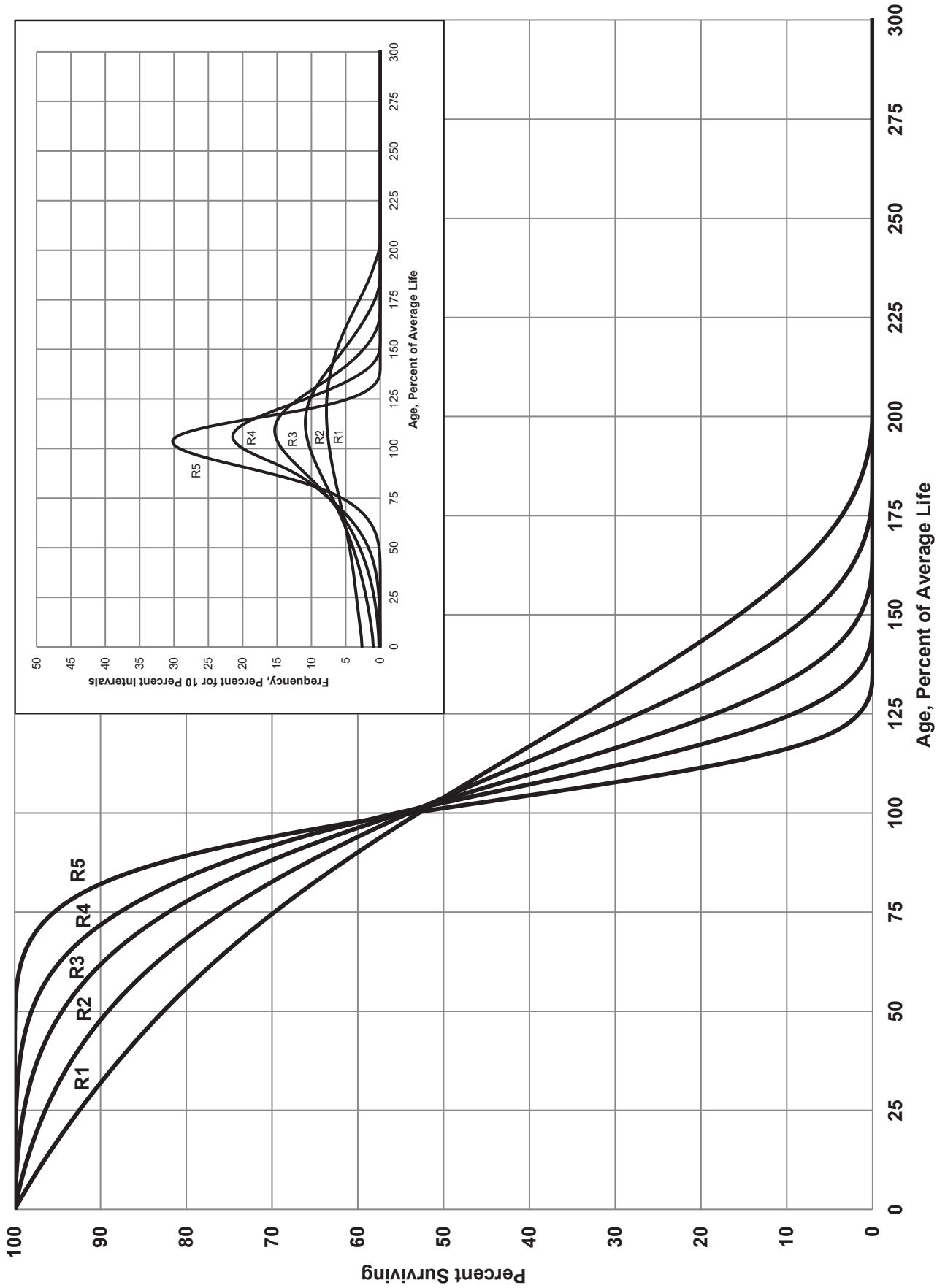


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

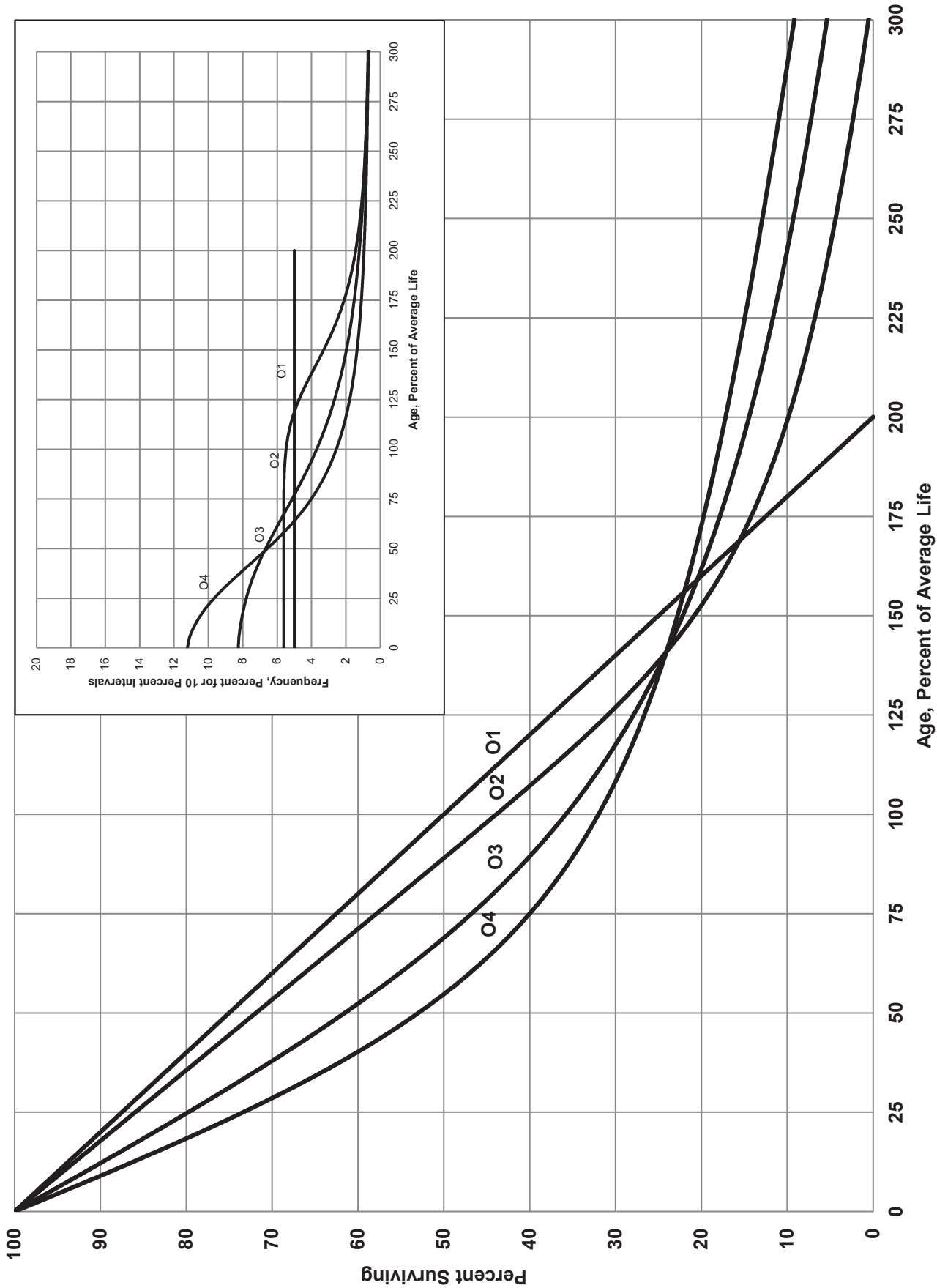


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 — Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

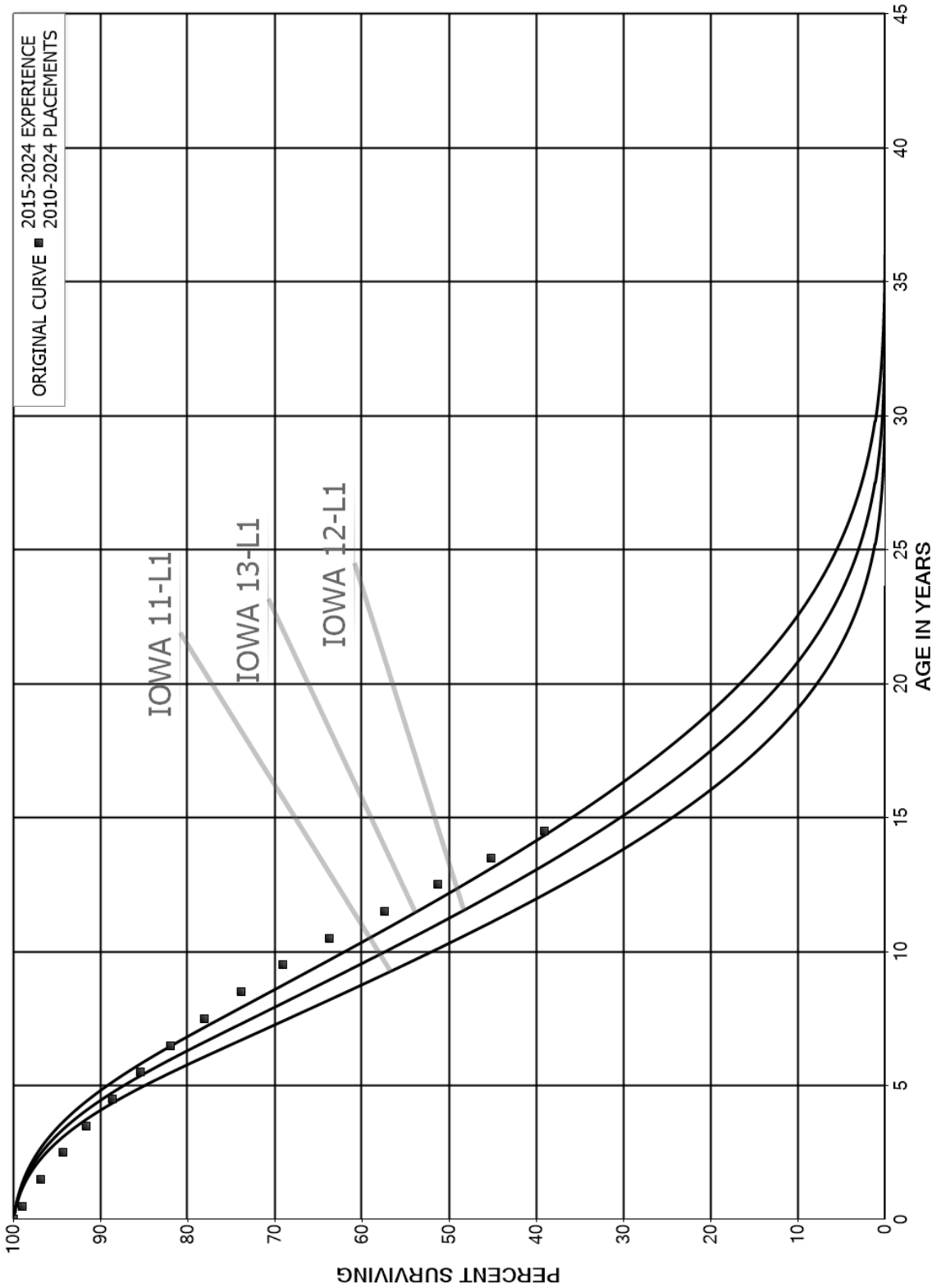


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

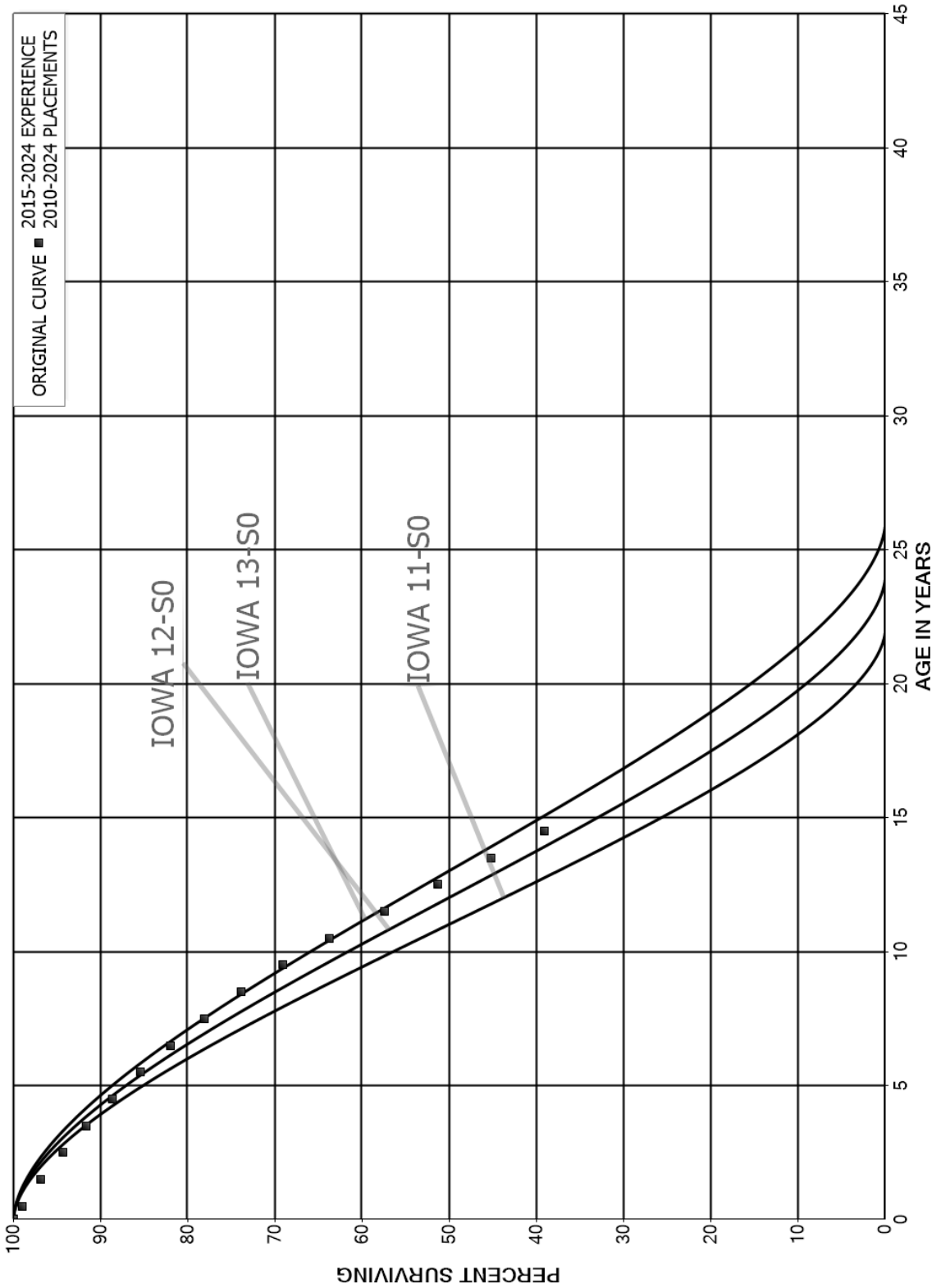


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

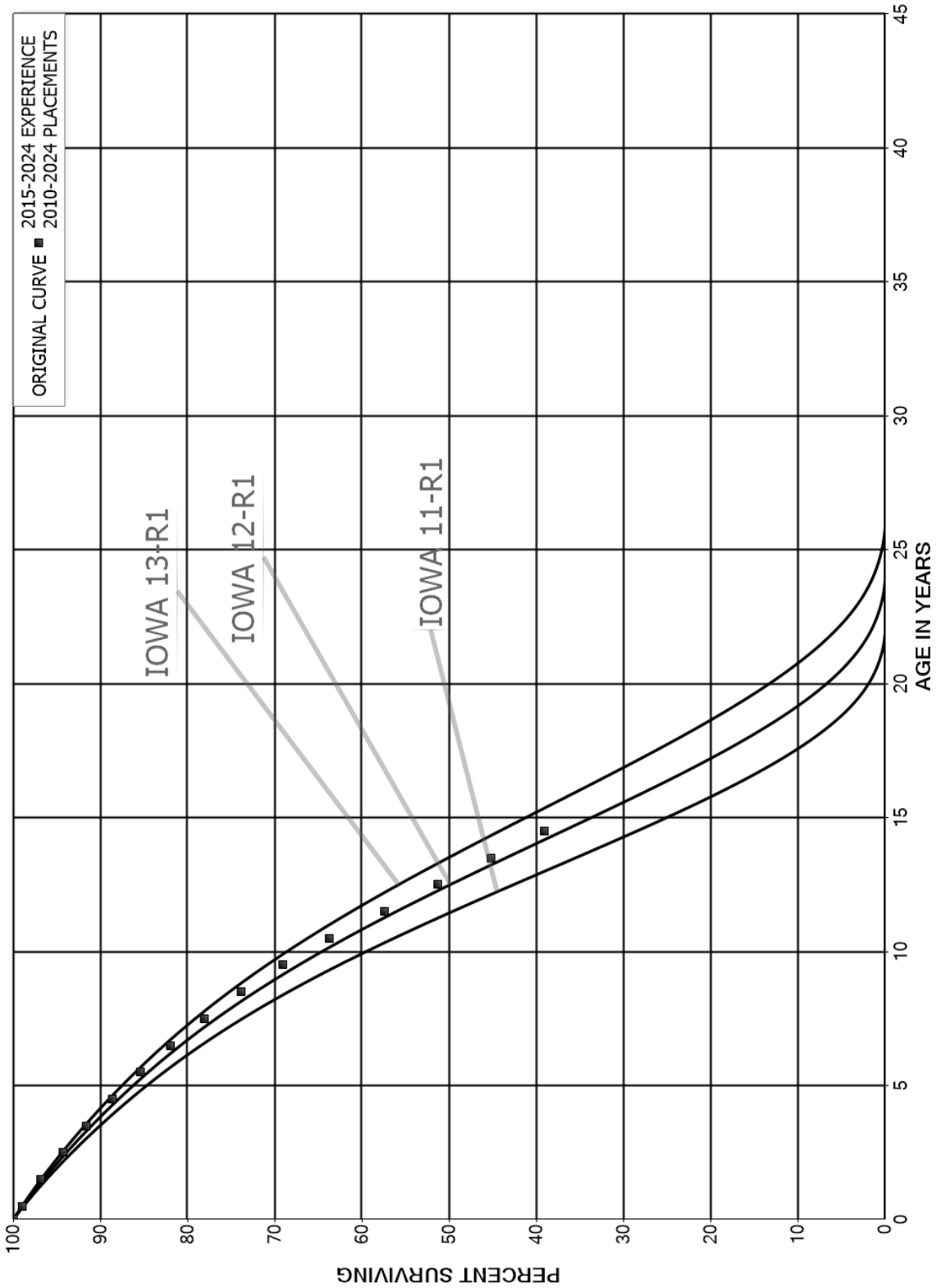
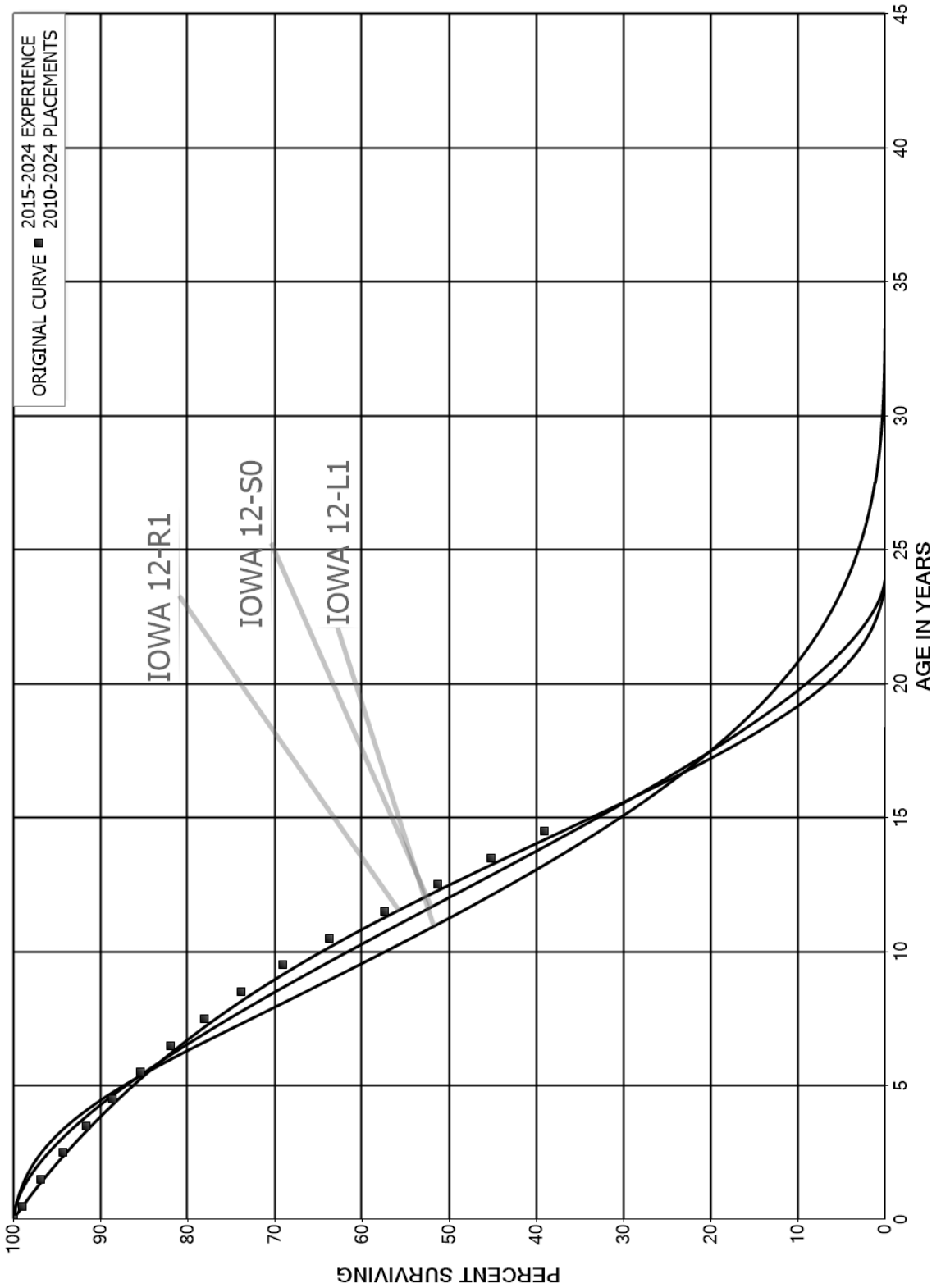


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during our most recent trips.

August 16, 2022
- West Shore Service Center
- Hampden Substation
- Mechanicsburg Substation
- Williams Grove Substation

June 20, 2017
- Allentown General Office
- Lehigh Service Center
- Central Allentown Substation
- Allentown Substation

June 13, 2013
- Siegfried Substation
- West Trexlertown Substation
- Schwenksville Substation
- Schnecksville Substation
- Breinigsville Substation
- Walbert Training Center
- Lehigh Service Center
- Data Control Center
- Allentown General Office

Judgment

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel and during field trips; and the survivor curve estimates from previous studies of this company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

TRANSMISSION PLANT
- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 354.00 Towers and Fixtures
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devic
- 358.00 Underground Conductors and De

DISTRIBUTION PLANT
- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 362.10 Station Equipment – RF Mesh
- 364.40 Poles, Towers and Fixtures – Po
- 365.00 Overhead Conductors and Devic
- 367.00 Underground Conductors and De
- 371.40 Area Lighting Fixtures
- 373.20 Street Lighting and Signal Syster

GENERAL PLANT
- 390.20 Structures and Improvements – Buildings
- 390.40 Structures and Improvements – Air Conditioning
- 392.20 Transportation Equipment – Light Duty Trucks
- 392.30 Transportation Equipment – Heavy Duty Trucks
- 392.40 Transportation Equipment – Trailers
- 392.50 Transportation Equipment – Large Tankers / Tractors
- 392.60 Transportation Equipment – Large Crane Trucks
- 396.00 Power Operated Equipment

The analyses for Account 365.00, Overhead Conductor and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1912 through 2021. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 55-R0.5 survivor curve is based on the experience band, 1912 through 2021. The estimated survivor curve is a good fit of the observed data, has an average service life slightly longer than the previous estimates for this account, and is within the typical range of lives used by the electric utility industry.

For Account 364.40, Poles, Towers and Fixtures - Poles, the estimate of survivor characteristics is based on the 1912-2021 experience band. Most retirements have been due to wear and tear. Typical service lives for poles and fixtures range from 45 to 60 years. Most of the poles included in this account are wood poles. Wood poles are a natural product subject to decay and rot. The climate and pole treatment are the predominant factors regarding the service life of wood poles. This is the reason for the wide range of lives experienced within the industry. During the past 20 plus years, PPL Electric Utilities Corporation has embarked on a change to the pole treatment plan in order to maintain a reasonable service lives of poles. The Iowa 55-R0.5 survivor curve reflects the outlook of management, is within the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 73.

The estimate for Account 367.00, Underground Conductors and Devices, the 56-R2.5, is based on management's expectation that direct buried conductor of ages 40-70 years will have a shorter life going forward than in the past as direct buried conductor represents a significant portion of the account. Most of the remaining direct buried conductor included in this account was added between the early 1970s and 1983. The Company has an active program in place to remove the remaining investment of direct buried conductor, which is almost complete, causing the increased overall average service life. Management's expectation of retirements to slow down for the next few years is reflected in the increase to a 56-year average service life.

The life span technique was used for large office buildings and service centers in Account 390.20, Structures and Improvements. For these large structures in Account 390.20, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.2, Structures and Improvements - Buildings - Major, an interim survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recovered prior to average life is balanced by the cost recovered subsequent to average life.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of June 30, 2026, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve)

by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other

utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
391.00	Office Furniture and Equipment	
	RF Mesh AMR Computer Equipment	5
	Furniture	20
	Equipment	15
	Computers	5
393.00	Stores Equipment	25
394.00	Tools and Work Equipment	
	L&S Line Crews	20
	Tools	20
	Construction Department	20
	Other	20
	Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of June 30, 2026, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization

is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2021 through June 30, 2025 and estimated for the six months ended December 31, 2025.

Net salvage experienced and estimated during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2021 through 2025 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study as of June 30, 2026. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2026, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to June 30, 2026. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2026. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2021-2025, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-11.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	80-S4	262,796,730.19	72,315,644	190,481,086	3,158,575	1.20	60.3
351.1	COMPUTER HARDWARE	5-SQ	16,521,803.17	9,059,364	7,462,439	3,771,299	22.83	2.0
351.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	31,576,461.52	20,711,845	10,864,617	5,202,078	16.47	2.1
	10-YEAR ASSETS	10-SQ	23,426,304.82	6,078,990	17,347,315	2,812,787	12.01	6.2
	TOTAL ACCOUNT 351.2		55,002,766.34	26,790,835	28,211,932	8,014,865	14.57	3.5
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,054,060.30	1,042,798	11,262	866	0.08	13.0
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	212,969,251.67	49,141,245	163,828,007	17,329,561	8.14	9.5
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	25,942,768.50	7,053,171	18,889,598	1,350,003	5.20	14.0
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196,680.34	38,281	158,399	11,801	6.00	13.4
352	STRUCTURES AND IMPROVEMENTS	65-R2	298,845,398.20	41,836,976	257,008,422	4,604,103	1.54	55.8
353	STATION EQUIPMENT	44-R1.5	2,996,540,013.95	501,293,803	2,495,246,211	68,178,132	2.28	36.6
354	TOWERS AND FIXTURES	75-R3	3,059,187,807.83	364,520,606	2,694,667,202	42,142,126	1.38	63.9
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304,069.85	7,883,065	3,421,005	83,486	0.74	41.0
355	POLES AND FIXTURES	45-R0.5	371,682,173.72	21,661,327	350,020,847	9,093,946	2.45	38.5
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572,211.63	5,513,352	7,058,860	129,507	1.03	54.5
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,904,552,965.64	214,419,477	1,690,133,489	29,591,416	1.55	57.1
357	UNDERGROUND CONDUIT	60-S4	31,718,322.31	7,606,111	24,112,211	487,045	1.54	49.5
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343,105.24	29,699,400	82,643,705	2,135,278	1.90	38.7
359	ROADS AND TRAILS	80-R4	6,572,347.22	3,915,847	2,656,500	66,100	1.01	40.2
	TOTAL TRANSMISSION PLANT		**9,379,802,476.10**	**1,363,791,302**	**8,016,011,175**	**190,148,109**	**2.03**	**42.2**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	80-R4	80,697,988.14	40,837,581	39,860,407	756,534	0.94	52.7
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	63,151,590.24	20,526,208	42,625,382	810,688	1.28	52.6
362	STATION EQUIPMENT	53-R2	968,740,816.86	225,578,009	743,162,808	17,782,548	1.84	41.8
363	ENERGY STORAGE EQUIPMENT	15-L3	6,302.11	2,632	3,670	442	7.01	8.3
363.1	COMPUTER HARDWARE	5-SQ	41,647,801.45	17,725,304	23,922,497	9,712,548	23.32	2.5
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698,698.88	6,326,440	8,372,259	2,442,341	16.62	3.4
363.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	78,866,582.42	20,477,068	58,389,514	16,704,268	21.18	3.5
	10-YEAR ASSETS	10-SQ	48,464,918.14	2,423,246	46,041,672	4,847,444	10.00	9.5
	15-YEAR ASSETS	15-SQ	76,955,242.49	4,698,090	72,257,152	4,953,196	6.44	14.6
	CLOUD - 5-YEAR ASSETS	5-SQ	41,456,110.58	4,912,380	36,543,731	8,963,742	21.62	4.1
	CLOUD - 10-YEAR ASSETS	10-SQ	6,897,487.44	344,874	6,552,613	748,870	10.86	8.8
	TOTAL ACCOUNT 363.2		252,640,341.07	32,855,658	219,784,682	36,217,520	14.34	6.1
363.3	COMMUNICATION EQUIPMENT	15-SQ	7,994,289.84	5,780,162	2,214,128	465,238	5.82	4.8
363.31	COMMUNICATION EQUIPMENT - RF	20-S2	1,700,126.22	456,447	1,243,679	106,245	6.25	11.7
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2	15,033,420.04	2,836,206	12,197,214	989,904	6.58	12.3
363.33	COMMUNICATION EQUIPMENT - SE	25-R2	6,652,873.20	2,531,961	4,120,912	422,010	6.34	9.8
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5	11,883,247.77	2,637,146	9,246,102	995,036	8.37	9.3
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5	1,692,216.17	216,567	1,475,649	107,746	6.37	13.7

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
364.2	POLES, TOWERS AND FIXTURES - TOWERS	70-R3		23,508,493.05	9,986,554	13,521,939	288,813	1.23	46.8
364.4	POLES, TOWERS AND FIXTURES - POLES	55-R0.5		1,645,189,835.21	491,738,047	1,153,451,788	25,414,062	1.54	45.4
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3		153,513.71	83,300	70,214	1,766	1.15	39.8
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3		35,603,159.35	20,994,798	14,608,361	360,561	1.01	40.5
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5		1,733,504,081.98	379,352,047	1,354,152,035	28,947,331	1.67	46.8
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2		14,336.89	992	13,345	712	4.97	18.7
366	UNDERGROUND CONDUIT	70-R3		320,901,807.11	88,579,194	232,322,613	4,252,814	1.33	54.6
367	UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5		881,080,787.59	289,597,415	591,483,373	13,823,854	1.57	42.8
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ		407,708,015.46	139,148,569	268,559,446	12,566,538	3.08	21.4
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ		302,516,983.76	114,680,457	187,836,527	6,348,403	2.10	29.6
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ		53,164.34	33,499	19,665	1,629	3.06	12.1
369	SERVICES	60-R2		830,193,954.62	421,561,494	408,632,461	9,253,874	1.11	44.2
370.2	METERS - AMR	15-SQ		40,199,492.47	13,485,309	26,714,183	5,844,134	14.54	4.6
370.4	METERS - SMART METERS	15-SQ		11,989,987.64	1,282,101	10,707,887	836,586	6.98	12.8
370.5	METERS - RF MESH AMR	15-SQ		288,152,850.72	156,639,989	131,512,862	18,864,117	6.55	7.0
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3		319,228.36	224,536	94,692	10,077	3.16	9.4
371.4	AREA LIGHTING FIXTURES	25-L0.5		13,889,918.92	7,874,347	6,015,572	333,850	2.40	18.0
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5		209,567,714.37	76,942,949	132,624,765	4,966,548	2.37	26.7
	TOTAL DISTRIBUTION PLANT			**8,211,087,037.54**	**2,570,515,918**	**5,640,571,117**	**202,924,469**	**2.47**	**27.8**
	GENERAL PLANT								
387.3	ENERGY STORAGE EQUIPMENT	15-L3		621,594.95	259,545	362,050	43,568	7.01	8.3
389.4	LAND RIGHTS	75-R4		1,993.78	288	1,706	113	5.67	15.1
390.2	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	50-S0.5	*	345,860,640.22	103,454,633	242,406,006	17,121,756	4.95	14.2
	BUILDINGS - MINOR	45-R3		6,381,164.91	1,625,835	4,755,330	215,225	3.37	22.1
	TOTAL ACCOUNT 390.2			352,241,805.13	105,080,468	247,161,336	17,336,981	4.92	14.3
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1		37,843,629.18	1,557,198	36,286,431	2,042,941	5.40	17.8
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		23,863,735.09	12,636,992	11,226,743	1,594,202	6.68	7.0
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		6,183,417.17	1,768,948	4,414,469	499,309	8.07	8.8
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3		5,370,352.69	3,918,848	1,451,505	318,212	5.93	4.6
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5		21,435,840.20	11,335,703	10,100,137	1,959,058	9.14	5.2
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4		145,227,760.71	89,928,623	55,299,138	7,610,883	5.24	7.3
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	25-L2		10,384,998.11	5,575,895	4,809,103	336,590	3.24	14.3
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3		3,025,929.94	2,089,020	936,910	129,913	4.29	7.2
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3		473,896.77	472,070	1,827	1,589	0.34	1.1
393	STORES EQUIPMENT	25-SQ		2,493,465.50	1,377,390	1,116,076	89,361	3.58	12.5
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ		2,085,868.27	2,070,839	15,029	0	0.00	0.0
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		9,808,916.95	1,076,130	8,732,787	494,908	5.05	17.6
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ		1,083,675.27	1,004,378	79,297	79,297	7.32	1.0
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		30,563,272.54	19,365,165	11,198,108	1,425,074	4.66	7.9
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		2,345,272.39	1,510,258	835,014	123,400	5.26	6.8
395	LABORATORY EQUIPMENT	20-SQ		3,682,096.68	3,117,250	564,847	133,145	3.62	4.2
396	POWER OPERATED EQUIPMENT	15-S4		1,425,346.05	1,178,151	247,195	77,572	5.44	3.2
397.1	COMPUTER EQUIPMENT	5-SQ		21,237,533.04	18,997,842	2,239,691	1,910,810	9.00	1.2

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
397.2	SOFTWARE							
	5-YEAR ASSETS	5-SQ	58,655,888.77	49,783,328	8,872,561	6,007,360	10.24	1.5
	10-YEAR ASSETS	10-SQ	11,350,612.15	7,931,157	3,419,455	979,859	8.63	3.5
	15-YEAR ASSETS	15-SQ	46,786,138.66	15,248,947	31,537,192	3,014,162	6.44	10.5
	TOTAL ACCOUNT 397.2		116,792,639.58	72,963,432	43,829,208	10,001,381	8.56	4.4
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	5-SQ	42,407,836.96	31,223,093	11,184,744	5,819,644	13.72	1.9
	10-YEAR ASSETS	10-SQ	59,364,148.13	29,984,910	29,379,238	5,390,045	9.08	5.5
	15-YEAR ASSETS	15-SQ	108,573,621.21	32,592,879	75,980,742	6,939,971	6.39	10.9
	TOTAL ACCOUNT 397.27		210,345,606.30	93,800,882	116,544,724	18,149,660	8.63	6.4
397.3	COMMUNICATION EQUIPMENT	15-SQ	7,958,288.77	5,825,588	2,132,701	356,865	4.48	6.0
398	MISCELLANEOUS EQUIPMENT	20-SQ	5,093,643.67	2,605,124	2,488,520	327,017	6.42	7.6
	TOTAL GENERAL PLANT		**1,021,590,578.73**	**459,516,027**	**562,074,552**	**65,041,849**	**6.37**	**8.6**
TOTAL DEPRECIABLE PLANT			**18,612,480,092.37**	**4,393,823,247**	**14,218,656,844**	**458,114,427**	**2.46**	**31.0**
NONDEPRECIABLE PLANT								
301	ORGANIZATION		476,251.80					
302	FRANCHISES AND CONSENTS		147,083.87					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46,959.00					
350.2	LAND		54,336,757.70					
360.2	LAND		27,761,457.72					
389.2	LAND		7,243,453.80					
TOTAL NONDEPRECIABLE PLANT			**90,011,963.89**					
TOTAL UTILITY PLANT			**18,702,492,056.26**					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD TO JUNE 30, 2026 OF THE BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR +	ANNUAL ACCRUALS -	RETIREMENTS +	AMORTIZATION OF NET SALVAGE +	GROSS SALVAGE -	COST OF REMOVAL +	MISCELLANEOUS DEBITS AND CREDITS =	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	TRANSMISSION PLANT									
350.4	LAND RIGHTS	69,186,156	3,129,488						72,315,644	27.52
351.1	COMPUTER HARDWARE	5,052,231	4,007,133						9,059,364	54.83
351.2	COMPUTER SOFTWARE									
	5-YEAR ASSETS	15,799,285	4,912,560						20,711,845	65.59
	10-YEAR ASSETS	4,784,755	1,294,235						6,078,990	25.95
	TOTAL ACCOUNT 351.2	20,584,040	6,206,795	-	-	-	-	-	26,790,835	
351.3	COMMUNICATION EQUIPMENT	1,041,955	843						1,042,798	98.93
351.31	COMMUNICATION EQUIPMENT - OH	30,585,333	18,550,653		5,259				49,141,245	15.88
351.32	COMMUNICATION EQUIPMENT - SE	5,665,527	1,387,644						7,053,171	24.06
351.33	COMMUNICATION EQUIPMENT - UG	26,323	11,958						38,281	15.36
352	STRUCTURES AND IMPROVEMENTS	37,906,742	4,509,288	635,208	312,677	27,903	284,426		41,836,976	14.00
353	STATION EQUIPMENT	464,884,613	65,204,253	24,754,682	7,946,761	760,419	12,747,560		501,293,803	16.73
354	TOWERS AND FIXTURES	361,748,778	40,023,886	25,834,444	4,049,349	651,552	16,118,515		364,520,606	11.92
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	7,799,415	83,650						7,883,065	69.74
355	POLES AND FIXTURES	5,985,911	9,552,232		6,123,184				21,661,327	5.83
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	5,383,858	129,494						5,513,352	43.85
356	OVERHEAD CONDUCTORS AND DEVICES	199,749,886	27,503,268	7,337,718	7,647,871	888,572	14,032,401		214,419,477	11.26
357	UNDERGROUND CONDUIT	7,097,346	488,462		20,303				7,606,111	23.98
358	UNDERGROUND CONDUCTORS AND DEVICES	27,549,490	2,134,519		15,391				29,699,400	26.44
359	ROADS AND TRAILS	3,849,466	66,381						3,915,847	59.58
	TOTAL TRANSMISSION PLANT	**1,254,097,072**	**182,989,947**	**58,562,052**	**26,120,793**	**2,328,445**	**43,182,903**	**-**	**1,363,791,302**	
	DISTRIBUTION PLANT									
360.4	LAND RIGHTS	40,079,127	758,509		(56)				40,837,581	50.61
361	STRUCTURES AND IMPROVEMENTS	19,638,798	812,594	6,523	87,202		5,864		20,526,208	32.50
362	STATION EQUIPMENT	220,093,453	16,419,663	5,414,866	2,762,551	177,635	8,460,427		225,578,009	23.29
363	ENERGY STORAGE EQUIPMENT	2,183	449						2,632	41.76
363.1	COMPUTER HARDWARE	12,103,398	5,621,906						17,725,304	42.56
363.15	COMPUTER HARDWARE - SCADA	3,411,688	2,914,752						6,326,440	25.04
363.2	COMPUTER SOFTWARE									
	5-YEAR ASSETS	11,396,736	9,080,332						20,477,068	25.96
	10-YEAR ASSETS	-	2,423,246						2,423,246	5.00
	15-YEAR ASSETS	1,698,218	2,999,872						4,698,090	6.10
	CLOUD - 5-YEAR ASSETS	582,739	4,329,641						4,912,380	11.85
	CLOUD - 10-YEAR ASSETS	-	344,874						344,874	5.00
	TOTAL ACCOUNT 363.2	13,677,693	19,177,965	-	-	-	-	-	32,855,658	
363.3	COMMUNICATION EQUIPMENT	5,314,095	466,067						5,780,162	72.30
363.31	COMMUNICATION EQUIPMENT - RF	348,659	107,788						456,447	26.85
363.32	COMMUNICATION EQUIPMENT - SUB RF	1,834,980	1,001,226						2,836,206	14.09
363.33	COMMUNICATION EQUIPMENT - SE	2,053,619	478,342						2,531,961	32.64
363.35	COMMUNICATION EQUIPMENT - OH	1,529,821	1,107,325						2,637,146	14.62
363.36	COMMUNICATION EQUIPMENT - UG	106,742	109,825						216,567	8.15
364.2	POLES, TOWERS AND FIXTURES - TOWERS	9,696,971	286,703	8,135	23,218		12,202		9,986,554	42.48
364.4	POLES, TOWERS AND FIXTURES - POLES	462,945,830	25,001,134	3,546,085	12,623,991	32,306	5,319,128		491,738,047	29.89
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	81,535	1,765						83,300	54.26
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	20,834,480	359,760	199,541	99				20,994,798	58.97
365	OVERHEAD CONDUCTORS AND DEVICES	359,334,448	27,639,033	7,210,746	10,343,461	61,971	10,816,120		379,352,047	21.88
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	(36)	728		300				992	6.92
366	UNDERGROUND CONDUIT	84,647,400	4,099,656	208,521	353,441		312,782		88,579,194	27.60
367	UNDERGROUND CONDUCTORS AND DEVICES	278,169,751	13,276,529	1,517,351	983,758		1,315,272		289,597,415	32.87
368.2	LINE TRANSFORMERS - OVERHEAD	134,892,173	12,572,948	8,372,185	2,321,460	124,355	2,390,181		139,148,569	34.13
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	110,035,078	6,228,900	1,655,561	402,168		330,128		114,680,457	37.91
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	34,117	1,866	2,484					33,499	63.01

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD TO JUNE 30, 2026 OF THE BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR +	ANNUAL ACCRUALS -	RETIREMENTS +	AMORTIZATION OF NET SALVAGE +	GROSS SALVAGE -	COST OF REMOVAL +	MISCELLANEOUS DEBITS AND CREDITS =	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
369	SERVICES	413,102,995	9,121,370	522,613	249,203	8,484	397,945		421,561,494	50.78
370.2	METERS - AMR	7,652,260	5,832,946		104				13,485,309	33.55
370.4	METERS - SMART METERS	444,001	838,100						1,282,101	10.69
370.5	METERS - RF MESH AMR	136,816,704	18,966,536		856,749				156,639,989	54.36
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	213,778	10,758						224,536	70.34
371.4	AREA LIGHTING FIXTURES	7,433,640	332,331	15,532	142,548		18,639		7,874,347	56.69
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	72,971,089	4,700,676	723,678	8,236	340,632	354,006		76,942,949	36.72
	TOTAL DISTRIBUTION PLANT	**2,419,500,471**	**178,248,150**	**29,403,822**	**31,158,430**	**745,381**	**29,732,693**	**-**	**2,570,515,918**	
	GENERAL PLANT									
387.3	ENERGY STORAGE EQUIPMENT	215,287	44,258						259,545	41.75
389.4	LAND RIGHTS	172	116						288	14.44
390.2	STRUCTURES AND IMPROVEMENTS									
	BUILDINGS - MAJOR	89,342,610	16,841,575	3,144,275	880,462		465,741		103,454,633	29.91
	BUILDINGS - MINOR	1,404,765	223,864	3,218	901		477		1,625,835	25.48
	TOTAL ACCOUNT 390.2	90,747,375	17,065,439	3,147,493	881,363	-	466,218	-	105,080,468	
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	431,202	2,052,911	920,413	40,043		46,544		1,557,198	4.11
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	1,534,921		1,535,153	152			80	-	-
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	11,802,563	1,644,906	847,608	37,131				12,636,992	52.95
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,880,346	396,404	508,037	236				1,768,948	28.61
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	4,387,772	205,779	674,703					3,918,848	72.97
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	13,482,133	1,501,228	3,643,916	(3,742)				11,335,703	52.88
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	84,589,060	6,613,817	361,649	(1,021,099)	108,495			89,928,623	61.92
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	5,227,998	347,897						5,575,895	53.69
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,942,579	146,441						2,089,020	69.04
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	466,762	5,308						472,070	99.61
393	STORES EQUIPMENT	1,327,514	99,214	49,338					1,377,390	55.24
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,279,188	177,282	385,631					2,070,839	99.28
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	593,645	487,398	6,294	1,381				1,076,130	10.97
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	925,161	79,217						1,004,378	92.68
394.6	TOOLS AND WORK EQUIPMENT - OTHER	18,013,815	1,450,681	96,409	(2,922)				19,365,165	63.36
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,397,521	122,441	9,704					1,510,258	64.40
395	LABORATORY EQUIPMENT	3,129,956	153,238	165,944					3,117,250	84.66
396	POWER OPERATED EQUIPMENT	1,064,836	113,315						1,178,151	82.66
397.1	COMPUTER EQUIPMENT	15,883,803	3,107,051		7,068			(80)	18,997,842	89.45
397.2	SOFTWARE									
	5-YEAR ASSETS	42,052,482	7,730,846						49,783,328	84.87
	10-YEAR ASSETS	6,951,599	979,558						7,931,157	69.87
	15-YEAR ASSETS	12,235,920	3,013,027						15,248,947	32.59
	TOTAL ACCOUNT 397.2	61,240,001	11,723,431	-	-	-	-	-	72,963,432	
397.27	SOFTWARE - CLOUD									
	5-YEAR ASSETS	25,069,716	6,153,377						31,223,093	73.63
	10-YEAR ASSETS	24,594,645	5,390,265						29,984,910	50.51
	15-YEAR ASSETS	25,655,025	6,937,854						32,592,879	30.02
	TOTAL ACCOUNT 397.27	75,319,386	18,481,496	-	-	-	-	-	93,800,882	
397.3	COMMUNICATION EQUIPMENT	5,463,486	362,102						5,825,588	73.20
398	MISCELLANEOUS EQUIPMENT	2,250,842	449,998	98,371	2,655				2,605,124	51.14
	TOTAL GENERAL PLANT	**405,597,323**	**66,831,368**	**12,450,665**	**(57,735)**	**108,495**	**512,762**	**-**	**459,516,027**	
TOTAL DEPRECIABLE PLANT		**4,079,194,866**	**428,069,465**	**100,416,539**	**57,221,488**	**3,182,321**	**73,428,357**	**-**	**4,393,823,247**	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025	ORIGINAL COST AS OF JUNE 30, 2026	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(3)	(3)	(4)	(5)
DEPRECIABLE PLANT					
	TRANSMISSION PLANT				
350.4	LAND RIGHTS	258,784,684.34	262,796,730.19	1.20	3,129,488
351.1	COMPUTER HARDWARE	14,254,948.01	16,521,803.17	26.04	4,007,133
351.2	COMPUTER SOFTWARE				
	5-YEAR ASSETS	30,061,686.67	31,576,461.52	15.94	4,912,560
	10-YEAR ASSETS	6,463,654.54	23,426,304.82	8.66	1,294,235
	TOTAL ACCOUNT 351.2	36,525,341.21	55,002,766.34		6,206,795
351.3	COMMUNICATION EQUIPMENT	1,054,060.30	1,054,060.30	0.08	843
351.31	COMMUNICATION EQUIPMENT - OH	211,045,672.73	212,969,251.67	8.75	18,550,653
351.32	COMMUNICATION EQUIPMENT - SE	25,546,820.27	25,942,768.50	5.39	1,387,644
351.33	COMMUNICATION EQUIPMENT - UG	196,680.34	196,680.34	6.08	11,958
352	STRUCTURES AND IMPROVEMENTS	286,776,454.11	298,845,398.20	1.54	4,509,288
353	STATION EQUIPMENT	2,773,747,874.38	2,996,540,013.95	2.26	65,204,253
354	TOWERS AND FIXTURES	2,826,677,810.95	3,059,187,807.83	1.36	40,023,886
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,069.85	11,304,069.85	0.74	83,650
355	POLES AND FIXTURES	371,682,173.72	371,682,173.72	2.57	9,552,232
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,211.63	12,572,211.63	1.03	129,494
356	OVERHEAD CONDUCTORS AND DEVICES	1,667,300,072.08	1,904,552,965.64	1.54	27,503,268
357	UNDERGROUND CONDUIT	31,718,322.31	31,718,322.31	1.54	488,462
358	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105.24	112,343,105.24	1.90	2,134,519
359	ROADS AND TRAILS	6,572,347.22	6,572,347.22	1.01	66,381
	TOTAL TRANSMISSION PLANT	**8,648,102,648.69**	**9,379,802,476.10**		**182,989,947**
	DISTRIBUTION PLANT				
360.4	LAND RIGHTS	80,686,934.03	80,697,988.14	0.94	758,509
361	STRUCTURES AND IMPROVEMENTS	62,831,987.87	63,151,590.24	1.29	812,594
362	STATION EQUIPMENT	865,858,360.98	968,740,816.86	1.79	16,419,663
363	ENERGY STORAGE EQUIPMENT	6,302.11	6,302.11	7.12	449
363.1	COMPUTER HARDWARE	21,342,747.13	41,647,801.45	17.85	5,621,906
363.15	COMPUTER HARDWARE - SCADA	14,698,698.88	14,698,698.88	19.83	2,914,752
363.2	COMPUTER SOFTWARE				
	5-YEAR ASSETS	18,249,268.27	78,866,582.42	18.70	9,080,332
	10-YEAR ASSETS	0.00	48,464,918.14	10.00	2,423,246
	15-YEAR ASSETS	12,861,285.37	76,955,242.49	6.68	2,999,872
	CLOUD - 5-YEAR ASSETS	1,496,675.48	41,456,110.58	20.16	4,329,641
	CLOUD - 10-YEAR ASSETS	0.00	6,897,487.44	10.00	344,874
	TOTAL ACCOUNT 363.2	32,607,229.12	252,640,341.07		19,177,965
363.3	COMMUNICATION EQUIPMENT	7,994,289.84	7,994,289.84	5.83	466,067
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126.22	1,700,126.22	6.34	107,788
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420.04	15,033,420.04	6.66	1,001,226
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873.20	6,652,873.20	7.19	478,342
363.35	COMMUNICATION EQUIPMENT - OH	11,879,090.28	11,883,247.77	9.32	1,107,325
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216.17	1,692,216.17	6.49	109,825
364.2	POLES, TOWERS AND FIXTURES - TOWERS	23,109,880.90	23,508,493.05	1.23	286,703
364.4	POLES, TOWERS AND FIXTURES - POLES	1,560,083,790.88	1,645,189,835.21	1.56	25,001,134
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,513.71	153,513.71	1.15	1,765
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,636,416.18	35,603,159.35	1.01	359,760
365	OVERHEAD CONDUCTORS AND DEVICES	1,596,499,899.21	1,733,504,081.98	1.66	27,639,033
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,336.89	14,336.89	5.08	728
366	UNDERGROUND CONDUIT	300,258,199.25	320,901,807.11	1.32	4,099,656
367	UNDERGROUND CONDUCTORS AND DEVICES	832,019,766.44	881,080,787.59	1.55	13,276,529
368.2	LINE TRANSFORMERS - OVERHEAD	395,675,221.72	407,708,015.46	3.13	12,572,948
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	290,711,601.85	302,516,983.76	2.10	6,228,900
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	55,648.57	53,164.34	3.43	1,866
369	SERVICES	813,296,145.54	830,193,954.62	1.11	9,121,370
370.2	METERS - AMR	40,199,492.47	40,199,492.47	14.51	5,832,946
370.4	METERS - SMART METERS	11,989,987.64	11,989,987.64	6.99	838,100
370.5	METERS - RF MESH AMR	287,462,819.78	288,152,850.72	6.59	18,966,536
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36	319,228.36	3.37	10,758
371.4	AREA LIGHTING FIXTURES	13,128,828.20	13,889,918.92	2.46	332,331
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	192,199,438.76	209,567,714.37	2.34	4,700,676
	TOTAL DISTRIBUTION PLANT	**7,515,798,492.22**	**8,211,087,037.54**		**178,248,150**
	GENERAL PLANT				
387.3	ENERGY STORAGE EQUIPMENT	621,594.95	621,594.95	7.12	44,258
389.4	LAND RIGHTS	1,993.78	1,993.78	5.82	116
390.2	STRUCTURES AND IMPROVEMENTS				
	BUILDINGS - MAJOR	339,141,932.64	345,860,640.22	4.92	16,841,575
	BUILDINGS - MINOR	6,230,889.24	6,381,164.91	3.55	223,864
	TOTAL ACCOUNT 390.2	345,372,821.88	352,241,805.13		17,065,439

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025	ORIGINAL COST AS OF JUNE 30, 2026	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(3)	(3)	(4)	(5)
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	36,672,193.96	37,843,629.18	5.51	2,052,911
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	1,535,153.45	0.00	0.00	0
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	23,539,899.67	23,863,735.09	6.94	1,644,906
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,275,792.69	6,183,417.17	7.58	396,404
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	0.00	0.00	0.00	0
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,431,689.36	5,370,352.69	3.81	205,779
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	20,792,796.13	21,435,840.20	7.11	1,501,228
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	127,506,955.46	145,227,760.71	4.85	6,613,817
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998.11	10,384,998.11	3.35	347,897
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,975,736.64	3,025,929.94	4.88	146,441
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,896.77	473,896.77	1.12	5,308
393.0	STORES EQUIPMENT	2,542,803.26	2,493,465.50	3.94	99,214
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,471,499.01	2,085,868.27	7.78	177,282
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	9,532,274.57	9,808,916.95	5.04	487,398
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675.27	1,083,675.27	7.31	79,217
394.6	TOOLS AND WORK EQUIPMENT - OTHER	30,646,885.62	30,563,272.54	4.74	1,450,681
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,354,976.55	2,345,272.39	5.21	122,441
395.0	LABORATORY EQUIPMENT	3,848,041.14	3,682,096.68	4.07	153,238
396.0	POWER OPERATED EQUIPMENT	1,425,346.05	1,425,346.05	7.95	113,315
397.1	COMPUTER EQUIPMENT	21,237,533.04	21,237,533.04	14.63	3,107,051
397.2	SOFTWARE				
	5-YEAR ASSETS	58,655,888.77	58,655,888.77	13.18	7,730,846
	10-YEAR ASSETS	11,350,612.15	11,350,612.15	8.63	979,558
	15-YEAR ASSETS	46,786,138.66	46,786,138.66	6.44	3,013,027
	TOTAL ACCOUNT 397.2	116,792,639.58	116,792,639.58		11,723,431
397.27	SOFTWARE - CLOUD				
	5-YEAR ASSETS	42,407,836.96	42,407,836.96	14.51	6,153,377
	10-YEAR ASSETS	59,364,148.13	59,364,148.13	9.08	5,390,265
	15-YEAR ASSETS	108,573,621.21	108,573,621.21	6.39	6,937,854
	TOTAL ACCOUNT 397.27	210,345,606.30	210,345,606.30		18,481,496
397.3	COMMUNICATION EQUIPMENT	7,958,288.77	7,958,288.77	4.55	362,102
398.0	MISCELLANEOUS EQUIPMENT	5,192,014.66	5,093,643.67	8.75	449,998
	TOTAL GENERAL PLANT	**995,017,106.67**	**1,021,590,578.73**		**66,831,368**
TOTAL DEPRECIABLE PLANT		**17,158,918,247.58**	**18,612,480,092.37**		**428,069,465**
NONDEPRECIABLE PLANT					
301.0	ORGANIZATION	476,251.80	476,251.80		
302.0	FRANCHISES AND CONSENTS	147,083.87	147,083.87		
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES	46,959.00	46,959.00		
350.2	LAND	49,941,369.61	54,336,757.70		
360.2	LAND	22,311,301.86	27,761,457.72		
389.2	LAND	7,243,453.80	7,243,453.80		
TOTAL NONDEPRECIABLE PLANT		**80,166,419.94**	**90,011,963.89**		
TOTAL UTILITY PLANT		**17,239,084,667.52**	**18,702,492,056.26**		

PPL ELECTRIC UTILITIES CORPORATION

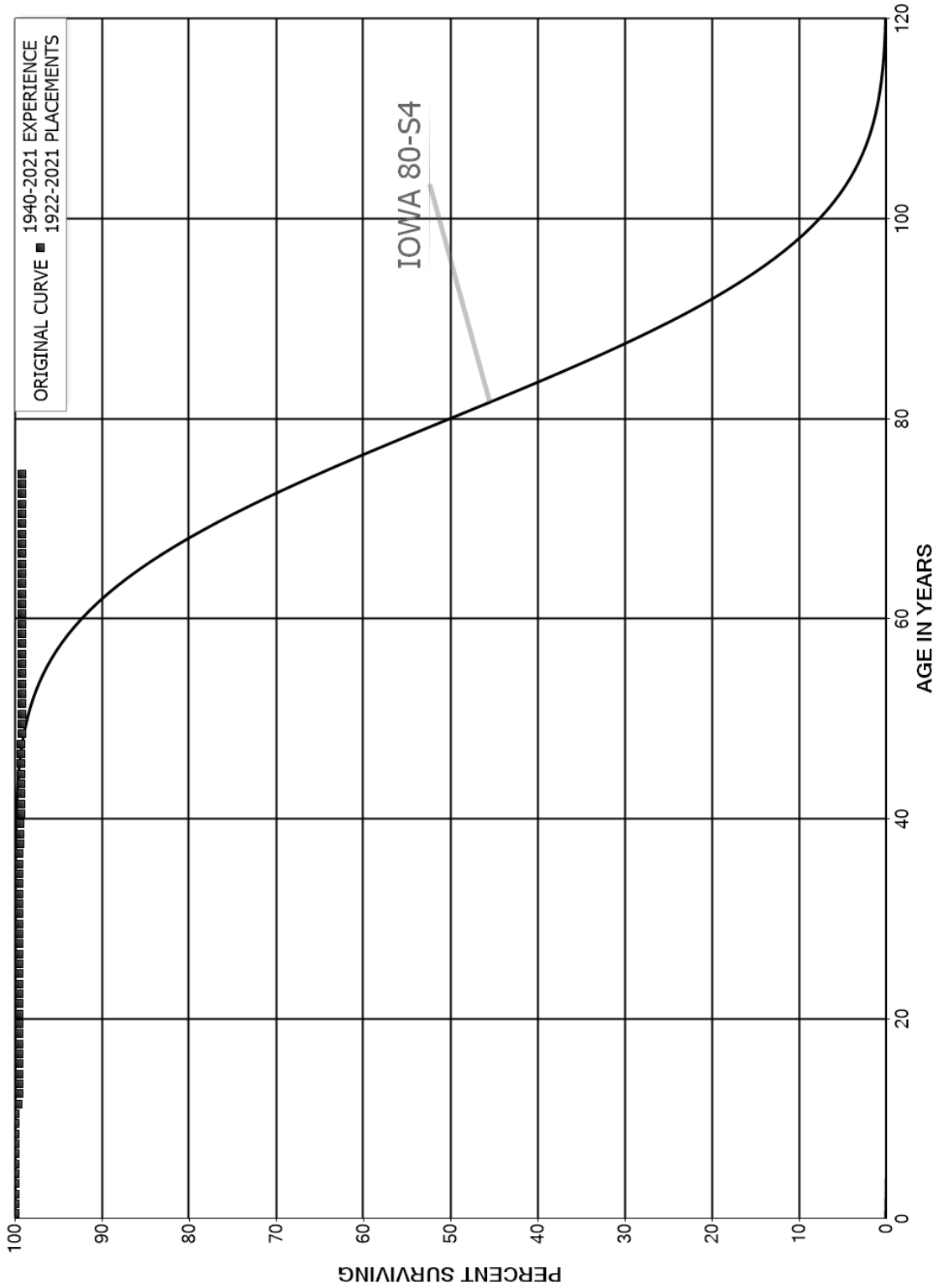
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
351.31									606.56	53,195.73	(52,589.17)	(10,518)
352	782.50	766,496.48	6,085.07	42,985.43	63,509.70	408,875.92	125,218.69	42,197.61	36,517.65	299,594.66	(1,328,036.49)	(265,607)
353	54,837.72	8,857,829.61	454,897.24	16,978,328.04	1,502,571.07	5,804,733.67	315,681.60	3,266,014.89	1,399,605.62	9,453,697.82	(40,633,010.78)	(8,126,602)
354	641,908.87	5,500,713.43	62,643.56	3,607,749.61	25,836.23	218,094.46	1,249.41	87,562.59	731,365.95	11,911,005.81	(19,862,121.88)	(3,972,424)
355	332,022.48	11,482,758.26	171,877.14	4,289,212.41	51,353.21	2,688,451.26	327,788.14	2,074,774.63	320,904.46	1,286,966.07	(20,618,217.20)	(4,123,643)
356	106,697.29	7,855,574.06	705,219.24	6,769,568.60	746,895.15	7,924,472.63	970,795.79	4,936,140.23	1,770,355.28	14,029,206.25	(37,214,999.02)	(7,443,000)
357		92,708.89		8,673.48		133.52					(101,515.89)	(20,303)
358	(60,098.74)	77.44		16.92		(0.07)				33,467.41	(93,660.44)	(18,732)
360.4			0.12							4.18	(4.06)	(1)
361		68,287.49		353,549.95		3,878.86		9,250.05	161.23	8,194.55	(442,999.67)	(88,600)
362	18,745.43	2,818,300.18	151,532.34	3,468,967.74	1,222.88	1,440,304.56	47,328.15	1,263,178.36	246,117.62	8,503,925.41	(17,029,729.83)	(3,405,946)
364.2		91,250.11		28,124.54		(1,797.67)		130.79		(2,527.63)	(115,180.14)	(23,036)
364.4	(9,163.52)	11,707,417.43	(3,313.19)	12,329,638.14	1,958.83	7,614,733.39	3,765.16	13,110,937.85	13,148.60	21,299,730.93	(66,056,061.86)	(13,211,212)
364.8										984.71	(984.71)	(197)
365	3,796.95	10,069,638.97	(2,132.05)	8,134,440.03	24,213.61	8,238,191.41	3,984.27	10,367,057.06	30,386.85	22,462,381.20	(59,211,459.04)	(11,842,292)
366	0.21	488,878.05	(1,512.72)	405,451.26	85.92	28,006.79	5.28	271,373.45	107.34	665,361.82	(1,860,385.34)	(372,077)
367	(87.11)	1,551,340.93	(15,449.64)	1,329,969.24	878.89	323,916.85		437,189.36	(1,535.85)	1,213,186.46	(4,871,796.55)	(974,359)
368.2	37,465.38	2,019,781.73	65,350.10	2,485,057.75	206,465.14	1,772,622.48	336,942.38	3,200,549.93	280,369.07	3,681,402.85	(12,232,822.67)	(2,446,565)
368.4		290,040.05		418,341.83		330,312.71		577,350.27	178.94	525,358.35	(2,141,224.27)	(428,245)
369	(282.33)	89,348.52	(2.76)	62,002.63	41.15	62,800.07		404,733.04	3,308.46	991,222.70	(1,607,042.44)	(321,408)
370.5		109,346.30		125,822.14		298,909.17		1,288,741.41		765,286.61	(2,588,105.63)	(517,621)
371.4	0.73	161,045.87	0.01	146,624.26	(0.03)	135,279.55		123,513.45	641.70	88,578.79	(654,399.51)	(130,880)
373.2	1,017,950.25	631,972.42	(166.95)	110,159.15	88.46	61,956.76	739.63	64,968.45	123,492.22	315,421.85	(42,375.02)	(8,475)
390.2		1,010,154.77		325,334.74	(2,400.00)	1,917,036.67		849,217.95	40,344.94	311,174.39	(4,374,973.58)	(874,995)
390.4		132,754.00		10,978.72		25,873.24		7,111.85	1,000.00	42,687.34	(218,405.15)	(43,681)
391.1		760.93									(760.93)	(152)
391.2	4,847.85	26,809.40	(390.10)	278,944.53	0.00	(139,446.95)	(4,224.36)	16,944.35	0.57	737.92	(183,755.29)	(36,751)
391.4										2,357.99	(2,357.99)	(472)
392.2	18,710.47										18,710.47	3,742
392.3	784,510.00		1,728,763.66		1,163,607.33		778,144.77		576,397.99		5,031,423.75	1,006,285
394.2		2,741.48				4,162.35					(6,903.83)	(1,381)
394.6			18,389.48			550.14		2,394.54			15,444.80	3,089
397.1		(2,736.70)						1,225.93			1,510.77	302
398				2,626.68		10,648.76					(13,275.44)	(2,655)
TOTAL	**2,952,644.43**	**65,823,290.10**	**3,341,790.55**	**61,712,567.82**	**3,786,327.54**	**39,172,700.53**	**2,907,418.91**	**42,402,558.04**	**5,573,475.20**	**97,942,604.17**	**(288,492,064.03)**	**(57,698,412)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 350.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 1940-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,117,947	193	0.0000	1.0000	100.00
0.5	157,074,190		0.0000	1.0000	100.00
1.5	150,855,877	52,484	0.0003	0.9997	100.00
2.5	165,737,104	24,819	0.0001	0.9999	99.97
3.5	159,984,265		0.0000	1.0000	99.95
4.5	152,369,681	1,047	0.0000	1.0000	99.95
5.5	146,789,471		0.0000	1.0000	99.95
6.5	138,522,513		0.0000	1.0000	99.95
7.5	118,678,809	19	0.0000	1.0000	99.95
8.5	117,187,230	714	0.0000	1.0000	99.95
9.5	44,476,540		0.0000	1.0000	99.95
10.5	41,930,275	151,210	0.0036	0.9964	99.95
11.5	40,252,645	12,789	0.0003	0.9997	99.59
12.5	42,521,359	62	0.0000	1.0000	99.56
13.5	43,860,798	2,198	0.0001	0.9999	99.56
14.5	42,777,344	271	0.0000	1.0000	99.55
15.5	44,283,603	4,938	0.0001	0.9999	99.55
16.5	45,243,846	4,363	0.0001	0.9999	99.54
17.5	45,577,064	3,353	0.0001	0.9999	99.53
18.5	44,104,328	11,050	0.0003	0.9997	99.52
19.5	43,956,313	2,468	0.0001	0.9999	99.50
20.5	45,223,553	1	0.0000	1.0000	99.49
21.5	45,348,886		0.0000	1.0000	99.49
22.5	45,678,930	447	0.0000	1.0000	99.49
23.5	48,576,591		0.0000	1.0000	99.49
24.5	48,662,637	271	0.0000	1.0000	99.49
25.5	48,645,175	793	0.0000	1.0000	99.49
26.5	47,350,920	1,700	0.0000	1.0000	99.49
27.5	47,083,161		0.0000	1.0000	99.49
28.5	46,129,344		0.0000	1.0000	99.49
29.5	45,823,744	2,452	0.0001	0.9999	99.49
30.5	46,146,255		0.0000	1.0000	99.48
31.5	45,006,852		0.0000	1.0000	99.48
32.5	46,731,981		0.0000	1.0000	99.48
33.5	46,222,328		0.0000	1.0000	99.48
34.5	45,633,564	476	0.0000	1.0000	99.48
35.5	45,338,102		0.0000	1.0000	99.48
36.5	42,679,340	25,615	0.0006	0.9994	99.48
37.5	42,875,192		0.0000	1.0000	99.42
38.5	42,676,446		0.0000	1.0000	99.42

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 1940-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,372,393	38,106	0.0009	0.9991	99.42
40.5	38,755,785	487	0.0000	1.0000	99.33
41.5	37,657,041		0.0000	1.0000	99.33
42.5	34,216,676		0.0000	1.0000	99.33
43.5	33,023,623		0.0000	1.0000	99.33
44.5	31,175,009		0.0000	1.0000	99.33
45.5	28,698,263		0.0000	1.0000	99.33
46.5	26,538,810	891	0.0000	1.0000	99.33
47.5	25,194,686	46,103	0.0018	0.9982	99.32
48.5	22,750,417		0.0000	1.0000	99.14
49.5	20,774,120	585	0.0000	1.0000	99.14
50.5	17,263,714		0.0000	1.0000	99.14
51.5	14,385,079		0.0000	1.0000	99.14
52.5	12,769,258		0.0000	1.0000	99.14
53.5	9,360,124		0.0000	1.0000	99.14
54.5	6,270,409		0.0000	1.0000	99.14
55.5	5,913,053		0.0000	1.0000	99.14
56.5	5,441,614		0.0000	1.0000	99.14
57.5	4,577,394		0.0000	1.0000	99.14
58.5	4,379,236		0.0000	1.0000	99.14
59.5	4,212,555		0.0000	1.0000	99.14
60.5	3,873,629		0.0000	1.0000	99.14
61.5	3,752,854	4	0.0000	1.0000	99.14
62.5	3,588,841		0.0000	1.0000	99.14
63.5	2,793,640		0.0000	1.0000	99.14
64.5	2,590,105		0.0000	1.0000	99.14
65.5	2,459,926		0.0000	1.0000	99.14
66.5	2,142,092		0.0000	1.0000	99.14
67.5	1,695,345		0.0000	1.0000	99.14
68.5	1,458,629		0.0000	1.0000	99.14
69.5	1,282,331		0.0000	1.0000	99.14
70.5	1,098,722		0.0000	1.0000	99.14
71.5	980,954		0.0000	1.0000	99.14
72.5	914,337		0.0000	1.0000	99.14
73.5	884,250		0.0000	1.0000	99.14
74.5	808,871		0.0000	1.0000	99.14
75.5	805,026		0.0000	1.0000	99.14
76.5	804,339		0.0000	1.0000	99.14
77.5	799,450		0.0000	1.0000	99.14
78.5	798,523		0.0000	1.0000	99.14

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

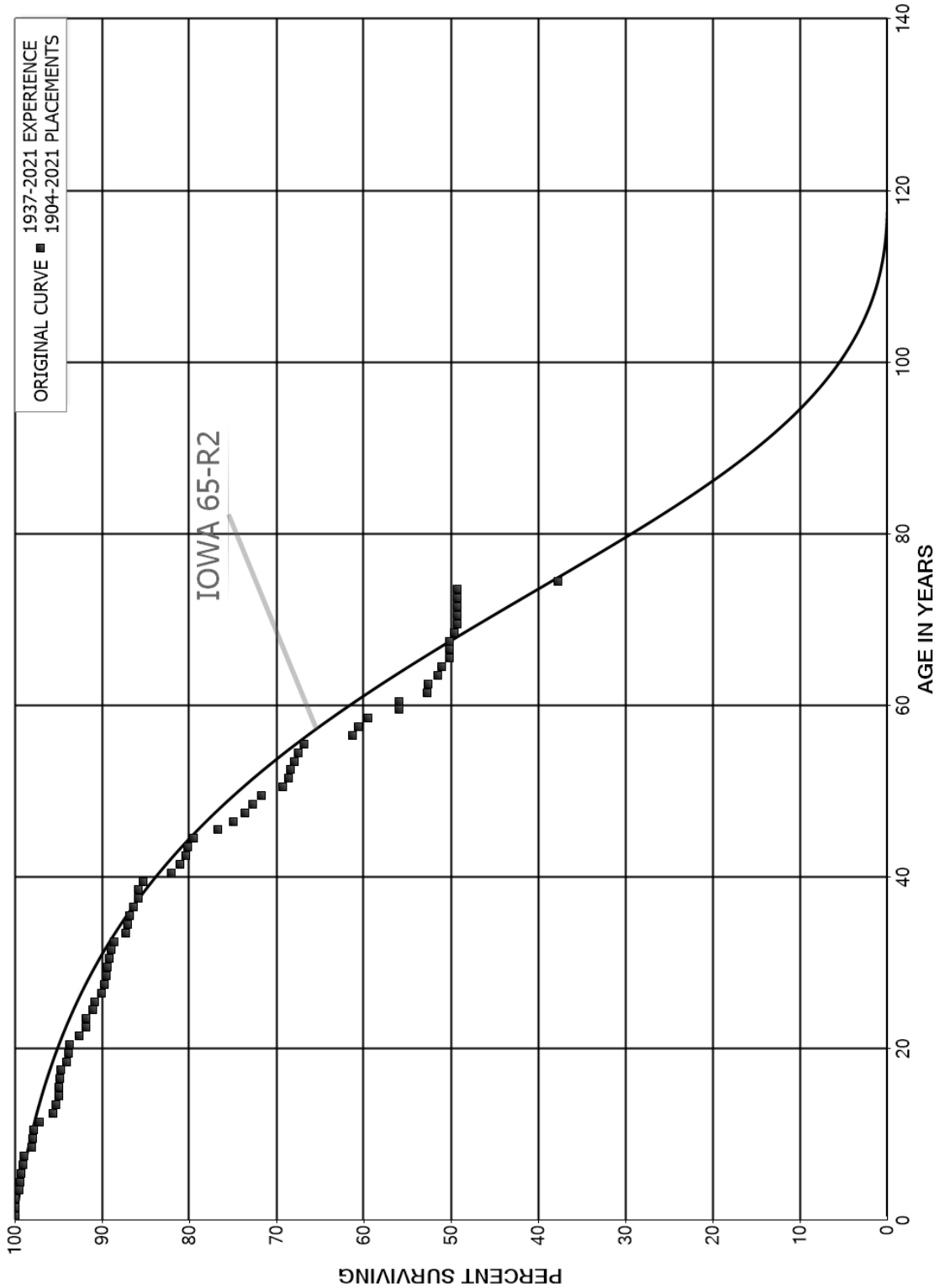
ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 1940-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	798,218		0.0000	1.0000	99.14
80.5	792,077		0.0000	1.0000	99.14
81.5	786,585		0.0000	1.0000	99.14
82.5	786,495		0.0000	1.0000	99.14
83.5	783,205		0.0000	1.0000	99.14
84.5	533,536		0.0000	1.0000	99.14
85.5	533,536		0.0000	1.0000	99.14
86.5	532,575		0.0000	1.0000	99.14
87.5	530,434		0.0000	1.0000	99.14
88.5	338,915		0.0000	1.0000	99.14
89.5	337,921		0.0000	1.0000	99.14
90.5	337,921		0.0000	1.0000	99.14
91.5	335,477		0.0000	1.0000	99.14
92.5	330,092		0.0000	1.0000	99.14
93.5	215,168		0.0000	1.0000	99.14
94.5	215,168		0.0000	1.0000	99.14
95.5					99.14

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	233,256,962	113	0.0000	1.0000	100.00
0.5	228,545,475	33,542	0.0001	0.9999	100.00
1.5	211,494,151	66,445	0.0003	0.9997	99.99
2.5	194,542,947	938,839	0.0048	0.9952	99.95
3.5	172,699,828	169,795	0.0010	0.9990	99.47
4.5	110,889,914	129,324	0.0012	0.9988	99.37
5.5	72,202,764	154,182	0.0021	0.9979	99.26
6.5	36,453,479	56,146	0.0015	0.9985	99.05
7.5	21,020,295	166,084	0.0079	0.9921	98.89
8.5	22,823,615	37,553	0.0016	0.9984	98.11
9.5	22,261,629	23,791	0.0011	0.9989	97.95
10.5	22,484,503	163,926	0.0073	0.9927	97.85
11.5	21,660,447	346,061	0.0160	0.9840	97.13
12.5	20,970,029	61,794	0.0029	0.9971	95.58
13.5	20,218,081	61,561	0.0030	0.9970	95.30
14.5	20,028,353	11,578	0.0006	0.9994	95.01
15.5	19,948,540	23,270	0.0012	0.9988	94.95
16.5	19,973,985	23,201	0.0012	0.9988	94.84
17.5	20,638,787	153,817	0.0075	0.9925	94.73
18.5	20,427,569	33,623	0.0016	0.9984	94.03
19.5	20,411,931	21,846	0.0011	0.9989	93.87
20.5	20,260,787	253,962	0.0125	0.9875	93.77
21.5	21,211,983	173,381	0.0082	0.9918	92.60
22.5	21,468,645	13,530	0.0006	0.9994	91.84
23.5	21,631,836	168,713	0.0078	0.9922	91.78
24.5	21,934,317	42,643	0.0019	0.9981	91.07
25.5	20,394,242	191,039	0.0094	0.9906	90.89
26.5	19,544,655	73,597	0.0038	0.9962	90.04
27.5	20,181,770	33,966	0.0017	0.9983	89.70
28.5	16,666,665	18,523	0.0011	0.9989	89.55
29.5	14,568,043	50,679	0.0035	0.9965	89.45
30.5	14,468,905	25,299	0.0017	0.9983	89.14
31.5	14,324,502	66,749	0.0047	0.9953	88.98
32.5	14,369,429	216,374	0.0151	0.9849	88.57
33.5	14,340,749	34,281	0.0024	0.9976	87.23
34.5	14,138,215	21,933	0.0016	0.9984	87.02
35.5	14,268,796	79,880	0.0056	0.9944	86.89
36.5	14,174,178	85,203	0.0060	0.9940	86.40
37.5	12,579,391	13,459	0.0011	0.9989	85.88
38.5	12,554,542	72,410	0.0058	0.9942	85.79

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,758,436	443,471	0.0377	0.9623	85.30
40.5	9,955,386	123,842	0.0124	0.9876	82.08
41.5	8,682,784	74,349	0.0086	0.9914	81.06
42.5	8,133,241	24,415	0.0030	0.9970	80.36
43.5	8,151,449	65,835	0.0081	0.9919	80.12
44.5	7,563,494	266,484	0.0352	0.9648	79.48
45.5	6,965,815	160,837	0.0231	0.9769	76.68
46.5	6,548,264	109,587	0.0167	0.9833	74.91
47.5	6,198,675	79,490	0.0128	0.9872	73.65
48.5	5,746,555	81,074	0.0141	0.9859	72.71
49.5	4,785,664	157,735	0.0330	0.9670	71.68
50.5	4,240,840	45,670	0.0108	0.9892	69.32
51.5	3,442,817	6,730	0.0020	0.9980	68.57
52.5	3,287,337	21,052	0.0064	0.9936	68.44
53.5	2,895,216	21,328	0.0074	0.9926	68.00
54.5	2,174,905	20,336	0.0094	0.9906	67.50
55.5	1,992,298	165,397	0.0830	0.9170	66.87
56.5	1,796,328	21,591	0.0120	0.9880	61.32
57.5	1,721,946	31,488	0.0183	0.9817	60.58
58.5	1,690,542	101,184	0.0599	0.9401	59.47
59.5	1,593,018		0.0000	1.0000	55.91
60.5	1,423,479	81,572	0.0573	0.9427	55.91
61.5	1,347,666	3,167	0.0023	0.9977	52.71
62.5	1,343,748	27,830	0.0207	0.9793	52.58
63.5	1,313,460	10,543	0.0080	0.9920	51.50
64.5	1,321,378	24,302	0.0184	0.9816	51.08
65.5	1,163,482	21	0.0000	1.0000	50.14
66.5	1,258,766	502	0.0004	0.9996	50.14
67.5	910,025	8,342	0.0092	0.9908	50.12
68.5	539,208	4,230	0.0078	0.9922	49.66
69.5	402,785		0.0000	1.0000	49.27
70.5	364,022	16	0.0000	1.0000	49.27
71.5	370,320		0.0000	1.0000	49.27
72.5	299,768	140	0.0005	0.9995	49.27
73.5	350,847	82,082	0.2340	0.7660	49.25
74.5	270,908		0.0000	1.0000	37.73
75.5	294,624	177	0.0006	0.9994	37.73
76.5	294,617		0.0000	1.0000	37.70
77.5	313,289	4,754	0.0152	0.9848	37.70
78.5	312,113		0.0000	1.0000	37.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

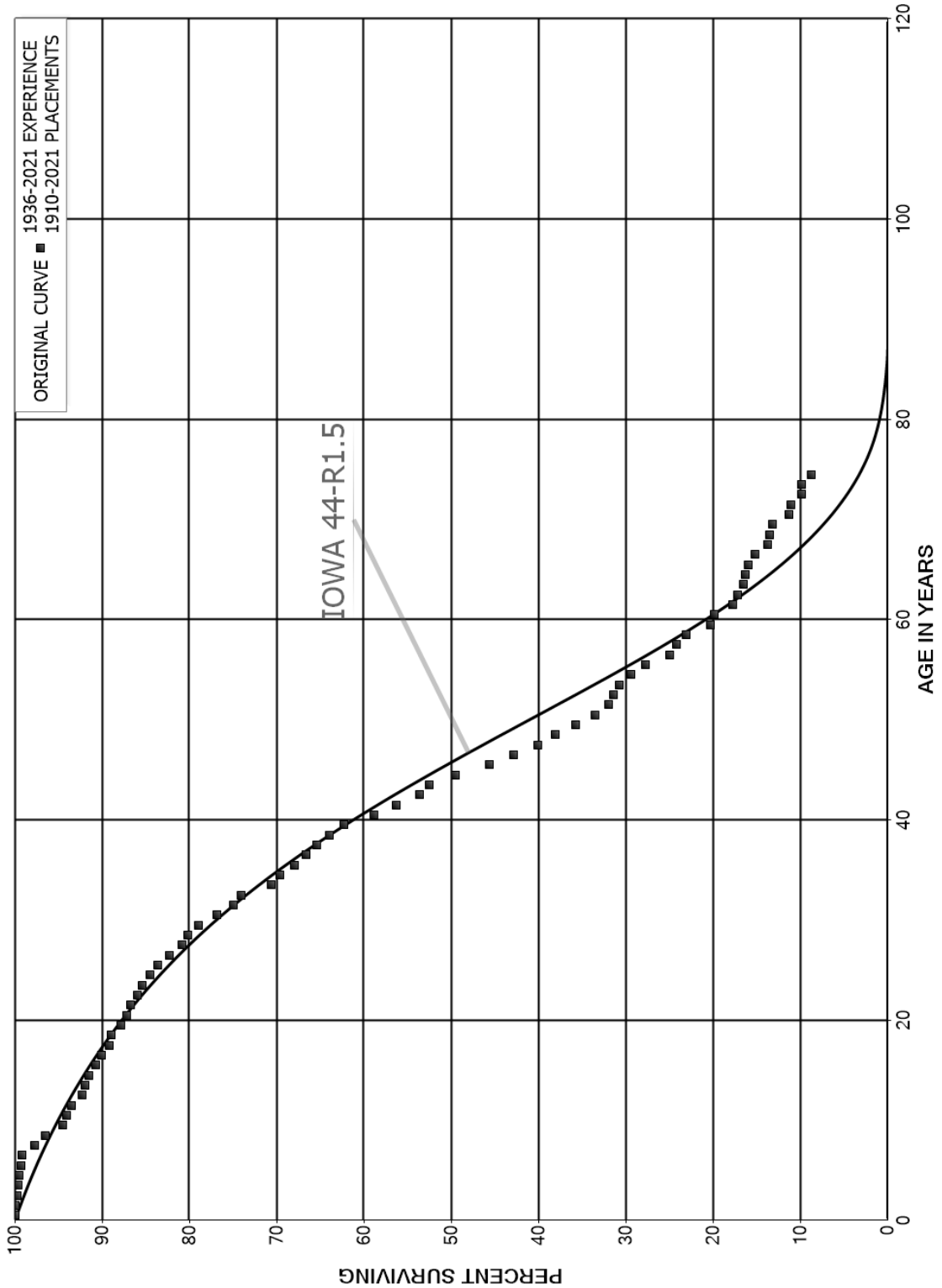
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	311,351		0.0000	1.0000	37.13
80.5	311,130		0.0000	1.0000	37.13
81.5	306,479		0.0000	1.0000	37.13
82.5	306,427		0.0000	1.0000	37.13
83.5	306,426		0.0000	1.0000	37.13
84.5	284,066	5,667	0.0199	0.9801	37.13
85.5	278,399	3,899	0.0140	0.9860	36.39
86.5	274,501	4,331	0.0158	0.9842	35.88
87.5	270,170		0.0000	1.0000	35.31
88.5	276,568	7,727	0.0279	0.9721	35.31
89.5	263,644		0.0000	1.0000	34.33
90.5	263,644	5,346	0.0203	0.9797	34.33
91.5	240,221		0.0000	1.0000	33.63
92.5	176,739		0.0000	1.0000	33.63
93.5	34,208		0.0000	1.0000	33.63
94.5	32,065		0.0000	1.0000	33.63
95.5	25,248		0.0000	1.0000	33.63
96.5	25,078		0.0000	1.0000	33.63
97.5	10,468		0.0000	1.0000	33.63
98.5	6,805		0.0000	1.0000	33.63
99.5	6,398		0.0000	1.0000	33.63
100.5	6,398		0.0000	1.0000	33.63
101.5	6,398		0.0000	1.0000	33.63
102.5	6,398		0.0000	1.0000	33.63
103.5	6,398		0.0000	1.0000	33.63
104.5	6,398		0.0000	1.0000	33.63
105.5	6,398		0.0000	1.0000	33.63
106.5	6,398		0.0000	1.0000	33.63
107.5	6,398		0.0000	1.0000	33.63
108.5					33.63

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1936-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,142,573,139	2,140,475	0.0010	0.9990	100.00
0.5	2,031,867,703	51,893	0.0000	1.0000	99.90
1.5	1,902,507,641	2,944,753	0.0015	0.9985	99.90
2.5	1,575,425,943	1,911,536	0.0012	0.9988	99.74
3.5	1,318,266,433	1,454,468	0.0011	0.9989	99.62
4.5	1,055,578,457	2,117,033	0.0020	0.9980	99.51
5.5	882,505,361	1,360,933	0.0015	0.9985	99.31
6.5	685,189,404	10,013,753	0.0146	0.9854	99.16
7.5	540,425,905	6,889,361	0.0127	0.9873	97.71
8.5	496,349,544	10,340,623	0.0208	0.9792	96.46
9.5	431,474,495	1,977,441	0.0046	0.9954	94.45
10.5	386,027,989	2,337,879	0.0061	0.9939	94.02
11.5	340,340,299	4,269,137	0.0125	0.9875	93.45
12.5	329,585,279	1,185,006	0.0036	0.9964	92.28
13.5	310,245,699	1,563,951	0.0050	0.9950	91.95
14.5	294,482,783	2,522,327	0.0086	0.9914	91.48
15.5	287,938,262	2,034,968	0.0071	0.9929	90.70
16.5	288,316,828	2,698,559	0.0094	0.9906	90.06
17.5	280,964,491	892,765	0.0032	0.9968	89.22
18.5	277,255,044	3,422,166	0.0123	0.9877	88.93
19.5	276,552,185	2,158,693	0.0078	0.9922	87.84
20.5	264,046,038	1,187,576	0.0045	0.9955	87.15
21.5	264,983,505	2,352,774	0.0089	0.9911	86.76
22.5	259,883,289	1,841,158	0.0071	0.9929	85.99
23.5	254,017,376	2,590,837	0.0102	0.9898	85.38
24.5	250,955,672	2,579,889	0.0103	0.9897	84.51
25.5	233,837,993	3,897,494	0.0167	0.9833	83.64
26.5	218,577,825	3,865,177	0.0177	0.9823	82.25
27.5	213,520,731	1,668,162	0.0078	0.9922	80.79
28.5	187,385,675	2,888,796	0.0154	0.9846	80.16
29.5	161,077,610	4,260,946	0.0265	0.9735	78.92
30.5	157,602,231	3,790,740	0.0241	0.9759	76.84
31.5	152,865,329	1,788,927	0.0117	0.9883	74.99
32.5	150,422,528	7,039,939	0.0468	0.9532	74.11
33.5	143,387,637	2,016,417	0.0141	0.9859	70.64
34.5	135,456,718	3,344,984	0.0247	0.9753	69.65
35.5	130,611,705	2,513,600	0.0192	0.9808	67.93
36.5	124,863,860	2,334,065	0.0187	0.9813	66.62
37.5	113,029,970	2,465,968	0.0218	0.9782	65.38
38.5	110,269,310	2,925,333	0.0265	0.9735	63.95

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1936-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	98,079,470	5,347,581	0.0545	0.9455	62.25
40.5	82,738,978	3,617,631	0.0437	0.9563	58.86
41.5	71,619,647	3,359,346	0.0469	0.9531	56.29
42.5	65,258,847	1,435,840	0.0220	0.9780	53.65
43.5	62,975,297	3,609,691	0.0573	0.9427	52.47
44.5	56,687,813	4,373,164	0.0771	0.9229	49.46
45.5	49,419,710	3,003,277	0.0608	0.9392	45.64
46.5	43,582,897	2,880,897	0.0661	0.9339	42.87
47.5	39,265,879	1,967,764	0.0501	0.9499	40.04
48.5	34,767,263	2,100,729	0.0604	0.9396	38.03
49.5	30,584,123	1,870,280	0.0612	0.9388	35.73
50.5	25,185,184	1,183,055	0.0470	0.9530	33.55
51.5	18,492,684	346,190	0.0187	0.9813	31.97
52.5	17,574,045	380,154	0.0216	0.9784	31.37
53.5	16,980,972	728,396	0.0429	0.9571	30.69
54.5	13,896,387	757,315	0.0545	0.9455	29.38
55.5	12,696,503	1,304,207	0.1027	0.8973	27.78
56.5	11,419,242	339,911	0.0298	0.9702	24.92
57.5	10,795,963	478,305	0.0443	0.9557	24.18
58.5	10,338,519	1,248,182	0.1207	0.8793	23.11
59.5	9,091,890	224,576	0.0247	0.9753	20.32
60.5	8,504,919	905,765	0.1065	0.8935	19.82
61.5	7,655,126	232,537	0.0304	0.9696	17.71
62.5	7,258,358	299,735	0.0413	0.9587	17.17
63.5	6,677,644	91,028	0.0136	0.9864	16.46
64.5	6,542,464	125,624	0.0192	0.9808	16.24
65.5	6,105,297	266,739	0.0437	0.9563	15.92
66.5	6,393,604	631,113	0.0987	0.9013	15.23
67.5	4,083,471	61,145	0.0150	0.9850	13.72
68.5	2,163,301	49,083	0.0227	0.9773	13.52
69.5	1,801,733	265,644	0.1474	0.8526	13.21
70.5	1,451,699	32,261	0.0222	0.9778	11.26
71.5	1,323,897	137,386	0.1038	0.8962	11.01
72.5	821,653	4,373	0.0053	0.9947	9.87
73.5	776,292	85,080	0.1096	0.8904	9.82
74.5	672,715	10,863	0.0161	0.9839	8.74
75.5	970,915	5,257	0.0054	0.9946	8.60
76.5	1,005,974	11	0.0000	1.0000	8.55
77.5	991,699	98,154	0.0990	0.9010	8.55
78.5	926,444	1,429	0.0015	0.9985	7.71

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

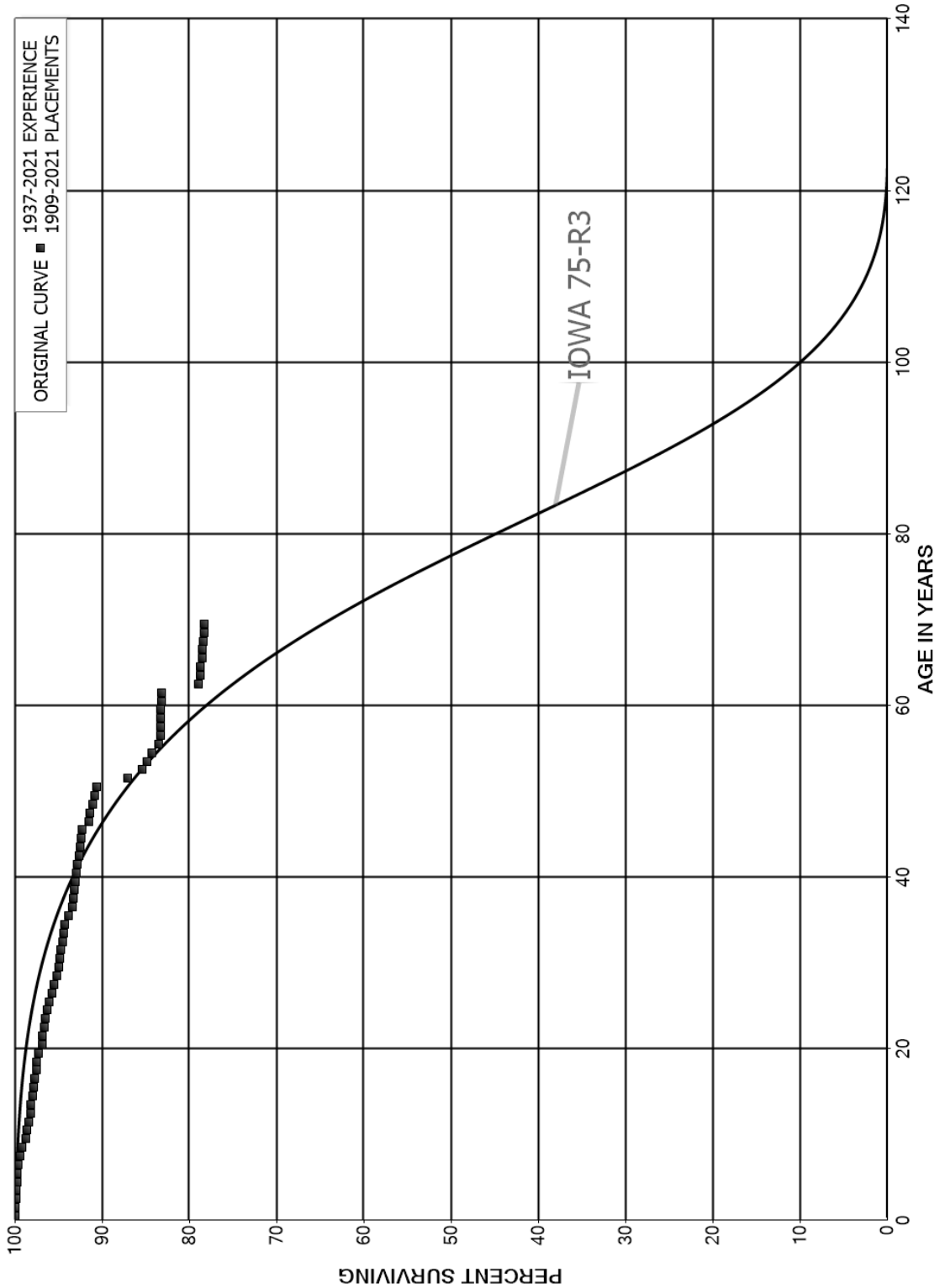
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1936-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	939,118	223	0.0002	0.9998	7.70
80.5	933,638	14,457	0.0155	0.9845	7.69
81.5	924,505	7,707	0.0083	0.9917	7.58
82.5	914,718	4,869	0.0053	0.9947	7.51
83.5	942,522		0.0000	1.0000	7.47
84.5	889,803	2,149	0.0024	0.9976	7.47
85.5	890,664	22,111	0.0248	0.9752	7.45
86.5	862,197	6,389	0.0074	0.9926	7.27
87.5	853,197	93,205	0.1092	0.8908	7.22
88.5	760,227	259,345	0.3411	0.6589	6.43
89.5	500,882	159,078	0.3176	0.6824	4.23
90.5	339,326	46,886	0.1382	0.8618	2.89
91.5	199,316	21,798	0.1094	0.8906	2.49
92.5	168,980	10,914	0.0646	0.9354	2.22
93.5	122,032	1,742	0.0143	0.9857	2.07
94.5	104,956	2,669	0.0254	0.9746	2.05
95.5	53,614		0.0000	1.0000	1.99
96.5	52,005	622	0.0120	0.9880	1.99
97.5	42,509		0.0000	1.0000	1.97
98.5	28,057		0.0000	1.0000	1.97
99.5	527		0.0000	1.0000	1.97
100.5	527		0.0000	1.0000	1.97
101.5	402		0.0000	1.0000	1.97
102.5	402		0.0000	1.0000	1.97
103.5	402	258	0.6414	0.3586	1.97
104.5	117		0.0000	1.0000	0.71
105.5	117		0.0000	1.0000	0.71
106.5	117	91	0.7761	0.2239	0.71
107.5					0.16

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,027,375,550	943,730	0.0005	0.9995	100.00
0.5	1,925,067,861	534,248	0.0003	0.9997	99.95
1.5	1,703,180,793	708,025	0.0004	0.9996	99.93
2.5	1,539,562,468	1,207,942	0.0008	0.9992	99.88
3.5	1,622,321,347	824,673	0.0005	0.9995	99.81
4.5	1,444,022,044	894,771	0.0006	0.9994	99.76
5.5	1,242,789,383	1,206,976	0.0010	0.9990	99.69
6.5	763,225,800	1,805,319	0.0024	0.9976	99.60
7.5	545,002,513	992,136	0.0018	0.9982	99.36
8.5	367,017,882	1,787,366	0.0049	0.9951	99.18
9.5	306,590,852	376,012	0.0012	0.9988	98.70
10.5	292,449,224	616,439	0.0021	0.9979	98.58
11.5	275,580,967	442,834	0.0016	0.9984	98.37
12.5	275,773,211	237,301	0.0009	0.9991	98.21
13.5	247,984,009	498,916	0.0020	0.9980	98.13
14.5	235,964,325	160,349	0.0007	0.9993	97.93
15.5	235,432,028	427,885	0.0018	0.9982	97.86
16.5	232,219,296	355,646	0.0015	0.9985	97.68
17.5	220,125,687	94,097	0.0004	0.9996	97.53
18.5	214,740,274	523,528	0.0024	0.9976	97.49
19.5	213,791,062	867,034	0.0041	0.9959	97.25
20.5	212,888,883	174,238	0.0008	0.9992	96.86
21.5	212,744,741	263,757	0.0012	0.9988	96.78
22.5	212,626,505	330,090	0.0016	0.9984	96.66
23.5	213,871,128	501,112	0.0023	0.9977	96.51
24.5	208,638,792	411,673	0.0020	0.9980	96.28
25.5	199,943,976	802,785	0.0040	0.9960	96.09
26.5	190,716,145	371,093	0.0019	0.9981	95.71
27.5	184,884,124	706,681	0.0038	0.9962	95.52
28.5	176,343,158	343,938	0.0020	0.9980	95.16
29.5	169,226,229	173,001	0.0010	0.9990	94.97
30.5	165,233,345	296,892	0.0018	0.9982	94.88
31.5	156,037,173	287,846	0.0018	0.9982	94.70
32.5	152,978,328	153,836	0.0010	0.9990	94.53
33.5	153,465,814	211,288	0.0014	0.9986	94.43
34.5	151,603,132	719,338	0.0047	0.9953	94.30
35.5	149,926,927	724,838	0.0048	0.9952	93.86
36.5	147,757,517	141,703	0.0010	0.9990	93.40
37.5	147,589,408	221,485	0.0015	0.9985	93.31
38.5	146,155,344	219,112	0.0015	0.9985	93.17

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	144,287,363	209,562	0.0015	0.9985	93.03
40.5	122,302,112	114,608	0.0009	0.9991	92.90
41.5	111,892,798	272,555	0.0024	0.9976	92.81
42.5	107,235,777	131,628	0.0012	0.9988	92.59
43.5	103,732,616	95,411	0.0009	0.9991	92.47
44.5	101,715,266	68,415	0.0007	0.9993	92.39
45.5	94,518,369	803,244	0.0085	0.9915	92.33
46.5	89,717,554	105,768	0.0012	0.9988	91.54
47.5	88,808,517	318,234	0.0036	0.9964	91.43
48.5	77,621,921	183,388	0.0024	0.9976	91.11
49.5	72,512,449	208,669	0.0029	0.9971	90.89
50.5	59,519,493	2,312,687	0.0389	0.9611	90.63
51.5	49,712,739	960,609	0.0193	0.9807	87.11
52.5	42,447,722	274,892	0.0065	0.9935	85.42
53.5	32,832,379	208,970	0.0064	0.9936	84.87
54.5	22,303,648	225,452	0.0101	0.9899	84.33
55.5	21,780,222	36,083	0.0017	0.9983	83.48
56.5	20,700,577	4,427	0.0002	0.9998	83.34
57.5	19,789,177		0.0000	1.0000	83.32
58.5	19,085,963	3,290	0.0002	0.9998	83.32
59.5	19,035,538	28,302	0.0015	0.9985	83.31
60.5	19,059,780	11,712	0.0006	0.9994	83.18
61.5	17,917,695	890,302	0.0497	0.9503	83.13
62.5	16,973,274	56,263	0.0033	0.9967	79.00
63.5	15,880,869	7,339	0.0005	0.9995	78.74
64.5	15,882,031	37,910	0.0024	0.9976	78.70
65.5	14,959,123	3,290	0.0002	0.9998	78.52
66.5	14,901,250	10,592	0.0007	0.9993	78.50
67.5	14,705,931	27,529	0.0019	0.9981	78.44
68.5	12,490,083	76	0.0000	1.0000	78.30
69.5	9,644,705	100,709	0.0104	0.9896	78.30
70.5	8,127,434	3,533	0.0004	0.9996	77.48
71.5	7,797,235	14,490	0.0019	0.9981	77.44
72.5	6,308,037	2,069	0.0003	0.9997	77.30
73.5	6,132,635	13,321	0.0022	0.9978	77.27
74.5	6,008,995		0.0000	1.0000	77.11
75.5	6,021,065	5,637	0.0009	0.9991	77.11
76.5	6,122,875	88,321	0.0144	0.9856	77.03
77.5	6,055,190	29,586	0.0049	0.9951	75.92
78.5	6,276,313	25,350	0.0040	0.9960	75.55

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

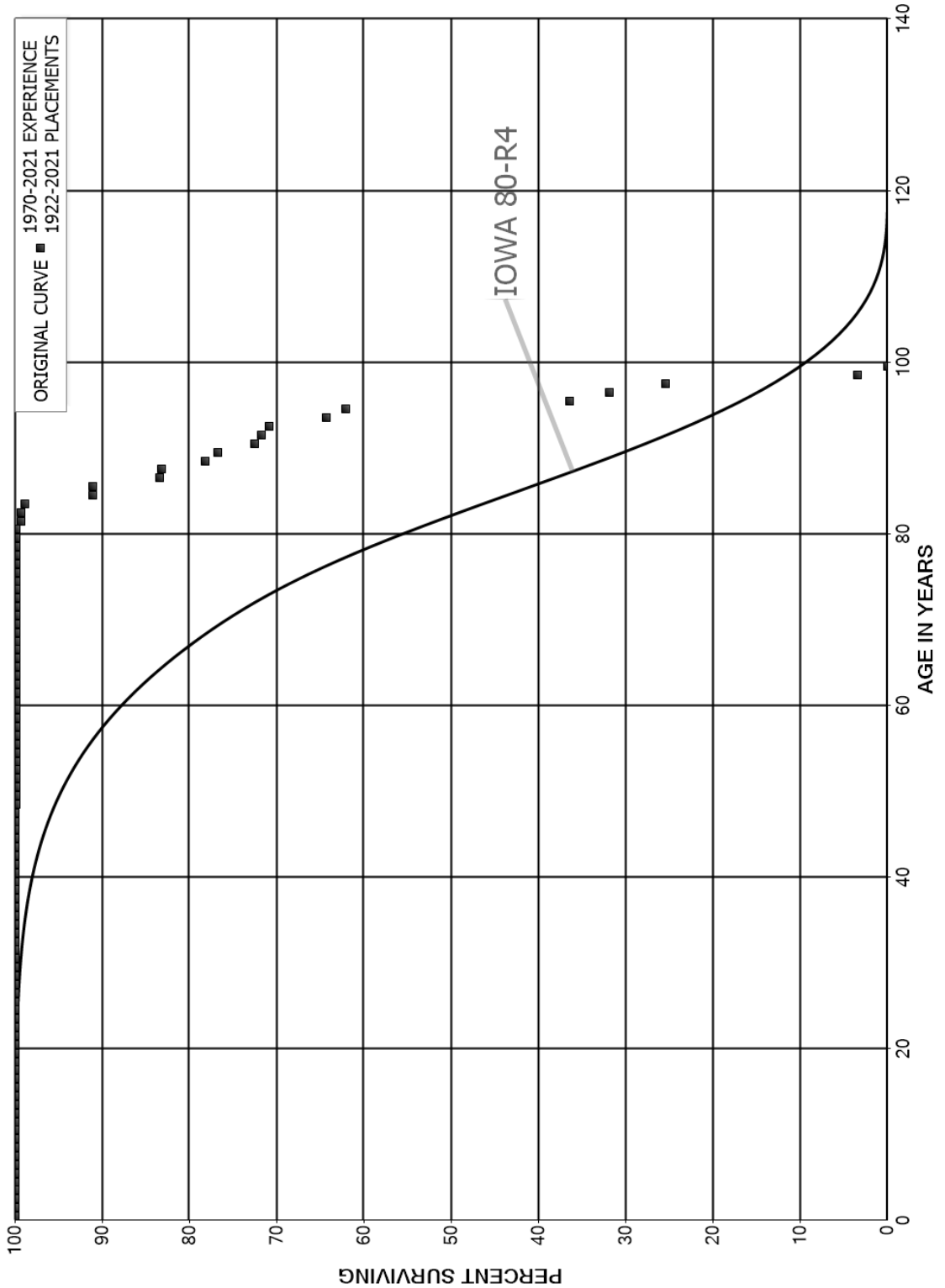
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,792,077	2,941	0.0005	0.9995	75.25
80.5	5,693,305		0.0000	1.0000	75.21
81.5	5,685,300	2,675	0.0005	0.9995	75.21
82.5	5,686,545		0.0000	1.0000	75.17
83.5	5,578,074	1,059	0.0002	0.9998	75.17
84.5	5,558,747	95,198	0.0171	0.9829	75.16
85.5	5,480,510	9,970	0.0018	0.9982	73.87
86.5	4,976,413	41,553	0.0084	0.9916	73.74
87.5	4,931,231	93,011	0.0189	0.9811	73.12
88.5	4,797,604	83,774	0.0175	0.9825	71.74
89.5	4,781,679	84,178	0.0176	0.9824	70.49
90.5	4,697,174	21,779	0.0046	0.9954	69.25
91.5	4,675,212	241,013	0.0516	0.9484	68.93
92.5	4,444,695	9,421	0.0021	0.9979	65.37
93.5	2,285,931	7,699	0.0034	0.9966	65.24
94.5	2,261,459	95,629	0.0423	0.9577	65.02
95.5	1,665,685	56,803	0.0341	0.9659	62.27
96.5	1,584,729	35,553	0.0224	0.9776	60.14
97.5	1,201,704	19,965	0.0166	0.9834	58.79
98.5	811,867	4,345	0.0054	0.9946	57.82
99.5	771,448	787	0.0010	0.9990	57.51
100.5	767,919	10,578	0.0138	0.9862	57.45
101.5	756,035	1,810	0.0024	0.9976	56.66
102.5	752,415	776	0.0010	0.9990	56.52
103.5	751,639	3,978	0.0053	0.9947	56.46
104.5	657,002		0.0000	1.0000	56.17
105.5	657,002	7,478	0.0114	0.9886	56.17
106.5	649,523	18,895	0.0291	0.9709	55.53
107.5	530,263	39,619	0.0747	0.9253	53.91
108.5	388,975		0.0000	1.0000	49.88
109.5	388,975		0.0000	1.0000	49.88
110.5	388,975		0.0000	1.0000	49.88
111.5	184,303		0.0000	1.0000	49.88
112.5					49.88

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,382,276		0.0000	1.0000	100.00
0.5	4,121,766		0.0000	1.0000	100.00
1.5	4,136,140		0.0000	1.0000	100.00
2.5	5,028,239	4,122	0.0008	0.9992	100.00
3.5	5,028,936		0.0000	1.0000	99.92
4.5	5,452,184		0.0000	1.0000	99.92
5.5	5,648,211		0.0000	1.0000	99.92
6.5	5,793,853		0.0000	1.0000	99.92
7.5	5,834,614		0.0000	1.0000	99.92
8.5	6,196,169		0.0000	1.0000	99.92
9.5	6,629,932		0.0000	1.0000	99.92
10.5	7,052,840		0.0000	1.0000	99.92
11.5	7,253,875		0.0000	1.0000	99.92
12.5	8,015,325		0.0000	1.0000	99.92
13.5	8,293,205		0.0000	1.0000	99.92
14.5	8,377,744		0.0000	1.0000	99.92
15.5	8,653,111		0.0000	1.0000	99.92
16.5	9,099,749		0.0000	1.0000	99.92
17.5	9,251,042		0.0000	1.0000	99.92
18.5	9,285,811		0.0000	1.0000	99.92
19.5	9,446,263		0.0000	1.0000	99.92
20.5	9,556,811		0.0000	1.0000	99.92
21.5	9,556,811		0.0000	1.0000	99.92
22.5	9,559,290		0.0000	1.0000	99.92
23.5	10,089,136		0.0000	1.0000	99.92
24.5	9,926,793		0.0000	1.0000	99.92
25.5	9,785,537		0.0000	1.0000	99.92
26.5	9,691,100		0.0000	1.0000	99.92
27.5	9,422,045		0.0000	1.0000	99.92
28.5	9,014,767		0.0000	1.0000	99.92
29.5	8,497,142		0.0000	1.0000	99.92
30.5	8,326,063		0.0000	1.0000	99.92
31.5	7,578,095		0.0000	1.0000	99.92
32.5	7,434,742		0.0000	1.0000	99.92
33.5	7,472,916		0.0000	1.0000	99.92
34.5	7,424,192		0.0000	1.0000	99.92
35.5	7,103,705		0.0000	1.0000	99.92
36.5	7,088,726		0.0000	1.0000	99.92
37.5	7,088,726		0.0000	1.0000	99.92
38.5	6,923,966		0.0000	1.0000	99.92

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,919,985		0.0000	1.0000	99.92
40.5	5,796,382		0.0000	1.0000	99.92
41.5	4,567,531		0.0000	1.0000	99.92
42.5	3,675,208		0.0000	1.0000	99.92
43.5	3,773,068		0.0000	1.0000	99.92
44.5	3,777,118		0.0000	1.0000	99.92
45.5	3,708,973		0.0000	1.0000	99.92
46.5	3,655,023		0.0000	1.0000	99.92
47.5	3,656,992	4,177	0.0011	0.9989	99.92
48.5	3,200,725		0.0000	1.0000	99.80
49.5	3,078,438		0.0000	1.0000	99.80
50.5	2,653,386		0.0000	1.0000	99.80
51.5	2,493,438		0.0000	1.0000	99.80
52.5	2,374,095		0.0000	1.0000	99.80
53.5	2,224,329		0.0000	1.0000	99.80
54.5	1,427,801		0.0000	1.0000	99.80
55.5	1,435,712		0.0000	1.0000	99.80
56.5	1,365,621		0.0000	1.0000	99.80
57.5	1,334,755		0.0000	1.0000	99.80
58.5	1,334,228		0.0000	1.0000	99.80
59.5	1,334,228		0.0000	1.0000	99.80
60.5	1,255,861		0.0000	1.0000	99.80
61.5	1,234,145		0.0000	1.0000	99.80
62.5	1,234,191		0.0000	1.0000	99.80
63.5	1,210,828		0.0000	1.0000	99.80
64.5	1,211,719		0.0000	1.0000	99.80
65.5	1,037,827		0.0000	1.0000	99.80
66.5	977,384		0.0000	1.0000	99.80
67.5	807,027		0.0000	1.0000	99.80
68.5	623,891		0.0000	1.0000	99.80
69.5	501,485		0.0000	1.0000	99.80
70.5	444,993		0.0000	1.0000	99.80
71.5	412,144		0.0000	1.0000	99.80
72.5	270,925		0.0000	1.0000	99.80
73.5	240,861		0.0000	1.0000	99.80
74.5	224,283		0.0000	1.0000	99.80
75.5	224,602		0.0000	1.0000	99.80
76.5	225,231		0.0000	1.0000	99.80
77.5	236,507		0.0000	1.0000	99.80
78.5	257,776		0.0000	1.0000	99.80

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

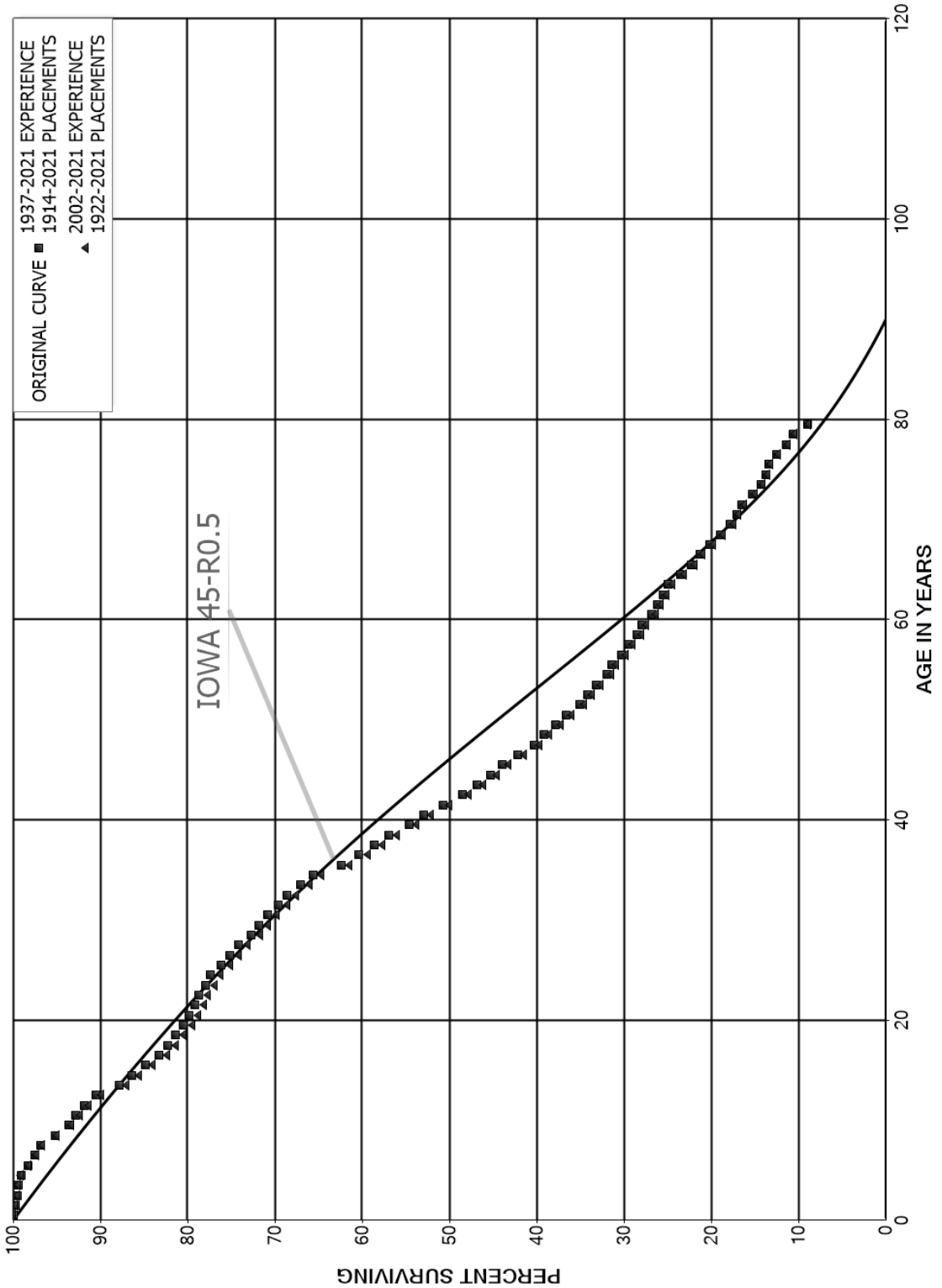
ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	327,121		0.0000	1.0000	99.80
80.5	332,526	1,668	0.0050	0.9950	99.80
81.5	330,857		0.0000	1.0000	99.30
82.5	330,857	1,396	0.0042	0.9958	99.30
83.5	329,461	26,012	0.0790	0.9210	98.88
84.5	303,449	32	0.0001	0.9999	91.08
85.5	303,417	25,638	0.0845	0.9155	91.07
86.5	277,779	626	0.0023	0.9977	83.37
87.5	277,153	16,606	0.0599	0.9401	83.18
88.5	260,547	4,770	0.0183	0.9817	78.20
89.5	255,777	14,275	0.0558	0.9442	76.77
90.5	241,502	2,355	0.0098	0.9902	72.48
91.5	239,146	3,277	0.0137	0.9863	71.78
92.5	235,869	21,521	0.0912	0.9088	70.79
93.5	214,348	7,650	0.0357	0.9643	64.33
94.5	206,698	85,448	0.4134	0.5866	62.04
95.5	121,250	15,320	0.1263	0.8737	36.39
96.5	105,930	21,269	0.2008	0.7992	31.79
97.5	84,661	73,382	0.8668	0.1332	25.41
98.5	11,279	11,279	1.0000	0.0000	3.39
99.5					0.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	580,882,458	122,649	0.0002	0.9998	100.00
0.5	538,735,193	1,486,687	0.0028	0.9972	99.98
1.5	490,219,483	931,428	0.0019	0.9981	99.70
2.5	460,479,452	533,282	0.0012	0.9988	99.51
3.5	160,863,994	594,139	0.0037	0.9963	99.40
4.5	48,994,270	384,451	0.0078	0.9922	99.03
5.5	40,674,369	332,205	0.0082	0.9918	98.25
6.5	38,203,855	259,491	0.0068	0.9932	97.45
7.5	37,791,122	610,485	0.0162	0.9838	96.79
8.5	37,009,385	607,861	0.0164	0.9836	95.23
9.5	36,710,761	339,496	0.0092	0.9908	93.66
10.5	35,340,668	357,087	0.0101	0.9899	92.80
11.5	34,010,063	512,827	0.0151	0.9849	91.86
12.5	34,143,755	1,011,326	0.0296	0.9704	90.47
13.5	37,057,475	595,526	0.0161	0.9839	87.79
14.5	38,960,778	696,031	0.0179	0.9821	86.38
15.5	39,257,968	709,057	0.0181	0.9819	84.84
16.5	39,388,015	479,963	0.0122	0.9878	83.31
17.5	37,112,697	380,147	0.0102	0.9898	82.29
18.5	35,370,102	403,044	0.0114	0.9886	81.45
19.5	33,756,081	282,931	0.0084	0.9916	80.52
20.5	36,230,163	284,072	0.0078	0.9922	79.85
21.5	36,094,116	206,919	0.0057	0.9943	79.22
22.5	36,743,532	380,913	0.0104	0.9896	78.77
23.5	41,204,830	313,575	0.0076	0.9924	77.95
24.5	41,866,342	626,897	0.0150	0.9850	77.36
25.5	44,642,665	581,598	0.0130	0.9870	76.20
26.5	45,467,091	623,952	0.0137	0.9863	75.20
27.5	47,958,658	906,273	0.0189	0.9811	74.17
28.5	48,205,013	624,773	0.0130	0.9870	72.77
29.5	48,849,823	678,603	0.0139	0.9861	71.83
30.5	50,148,146	857,152	0.0171	0.9829	70.83
31.5	48,581,131	699,641	0.0144	0.9856	69.62
32.5	46,681,461	1,070,465	0.0229	0.9771	68.62
33.5	43,731,346	931,982	0.0213	0.9787	67.04
34.5	41,024,211	2,030,783	0.0495	0.9505	65.61
35.5	37,175,151	1,206,007	0.0324	0.9676	62.37
36.5	35,645,632	1,035,995	0.0291	0.9709	60.34
37.5	34,330,042	980,733	0.0286	0.9714	58.59
38.5	33,256,199	1,348,481	0.0405	0.9595	56.92

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,412,814	937,638	0.0308	0.9692	54.61
40.5	29,427,090	1,207,961	0.0410	0.9590	52.92
41.5	27,398,844	1,224,499	0.0447	0.9553	50.75
42.5	22,601,741	747,045	0.0331	0.9669	48.48
43.5	21,614,939	743,249	0.0344	0.9656	46.88
44.5	19,663,203	558,389	0.0284	0.9716	45.27
45.5	18,042,702	740,444	0.0410	0.9590	43.98
46.5	15,160,090	661,426	0.0436	0.9564	42.18
47.5	14,088,240	397,742	0.0282	0.9718	40.34
48.5	12,834,204	439,057	0.0342	0.9658	39.20
49.5	11,009,454	373,157	0.0339	0.9661	37.86
50.5	9,777,350	393,032	0.0402	0.9598	36.58
51.5	8,447,337	214,849	0.0254	0.9746	35.11
52.5	7,447,041	223,114	0.0300	0.9700	34.21
53.5	6,581,290	243,122	0.0369	0.9631	33.19
54.5	5,965,717	103,996	0.0174	0.9826	31.96
55.5	5,333,689	181,183	0.0340	0.9660	31.40
56.5	4,959,709	129,392	0.0261	0.9739	30.34
57.5	4,499,362	159,427	0.0354	0.9646	29.55
58.5	4,176,530	79,764	0.0191	0.9809	28.50
59.5	4,034,950	167,347	0.0415	0.9585	27.95
60.5	3,682,826	82,689	0.0225	0.9775	26.80
61.5	3,538,874	86,425	0.0244	0.9756	26.19
62.5	3,319,426	84,871	0.0256	0.9744	25.55
63.5	2,900,525	166,646	0.0575	0.9425	24.90
64.5	2,426,732	119,756	0.0493	0.9507	23.47
65.5	2,217,270	98,738	0.0445	0.9555	22.31
66.5	1,986,129	107,847	0.0543	0.9457	21.32
67.5	1,373,808	79,497	0.0579	0.9421	20.16
68.5	1,048,976	66,515	0.0634	0.9366	18.99
69.5	893,577	34,006	0.0381	0.9619	17.79
70.5	756,042	28,942	0.0383	0.9617	17.11
71.5	641,528	45,476	0.0709	0.9291	16.46
72.5	434,158	27,391	0.0631	0.9369	15.29
73.5	386,975	16,465	0.0425	0.9575	14.33
74.5	229,656	4,475	0.0195	0.9805	13.72
75.5	231,490	16,570	0.0716	0.9284	13.45
76.5	223,922	19,369	0.0865	0.9135	12.49
77.5	204,300	13,672	0.0669	0.9331	11.41
78.5	196,514	30,433	0.1549	0.8451	10.64

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	132,461	13,413	0.1013	0.8987	8.99
80.5	104,363	6,469	0.0620	0.9380	8.08
81.5	97,121	8,008	0.0825	0.9175	7.58
82.5	89,018	7,766	0.0872	0.9128	6.96
83.5	81,252	13,199	0.1624	0.8376	6.35
84.5	68,053	3,703	0.0544	0.9456	5.32
85.5	64,350	3,082	0.0479	0.9521	5.03
86.5	61,267	3,563	0.0582	0.9418	4.79
87.5	57,703	2,414	0.0418	0.9582	4.51
88.5	55,290	4,901	0.0886	0.9114	4.32
89.5	50,364	3,303	0.0656	0.9344	3.94
90.5	46,395	4,088	0.0881	0.9119	3.68
91.5	42,308	15,835	0.3743	0.6257	3.36
92.5	26,473	7,169	0.2708	0.7292	2.10
93.5	19,303	8,017	0.4153	0.5847	1.53
94.5	11,286	5,095	0.4514	0.5486	0.90
95.5	6,191	2,053	0.3317	0.6683	0.49
96.5	4,138	2,923	0.7065	0.2935	0.33
97.5	1,214	1,214	1.0000		0.10
98.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	576,545,768	121,490	0.0002	0.9998	100.00
0.5	534,604,727	1,484,393	0.0028	0.9972	99.98
1.5	486,104,932	926,449	0.0019	0.9981	99.70
2.5	456,560,811	527,043	0.0012	0.9988	99.51
3.5	156,997,832	586,620	0.0037	0.9963	99.40
4.5	45,156,730	374,159	0.0083	0.9917	99.03
5.5	36,847,745	325,399	0.0088	0.9912	98.20
6.5	34,390,279	249,364	0.0073	0.9927	97.34
7.5	33,999,239	594,474	0.0175	0.9825	96.63
8.5	33,417,952	600,699	0.0180	0.9820	94.94
9.5	33,031,525	322,167	0.0098	0.9902	93.24
10.5	31,645,883	342,437	0.0108	0.9892	92.33
11.5	30,413,047	494,668	0.0163	0.9837	91.33
12.5	30,723,829	978,730	0.0319	0.9681	89.84
13.5	33,873,212	572,505	0.0169	0.9831	86.98
14.5	35,940,325	660,846	0.0184	0.9816	85.51
15.5	36,398,061	700,550	0.0192	0.9808	83.94
16.5	36,568,029	468,972	0.0128	0.9872	82.32
17.5	34,309,199	369,969	0.0108	0.9892	81.27
18.5	32,591,052	397,437	0.0122	0.9878	80.39
19.5	31,043,540	275,521	0.0089	0.9911	79.41
20.5	33,573,671	268,003	0.0080	0.9920	78.70
21.5	33,636,750	195,543	0.0058	0.9942	78.08
22.5	34,412,282	357,238	0.0104	0.9896	77.62
23.5	39,786,011	308,925	0.0078	0.9922	76.82
24.5	40,478,729	621,908	0.0154	0.9846	76.22
25.5	43,522,578	577,447	0.0133	0.9867	75.05
26.5	44,676,650	615,794	0.0138	0.9862	74.05
27.5	47,181,942	898,924	0.0191	0.9809	73.03
28.5	47,458,745	616,321	0.0130	0.9870	71.64
29.5	48,126,949	657,207	0.0137	0.9863	70.71
30.5	49,493,358	849,286	0.0172	0.9828	69.75
31.5	47,947,007	694,923	0.0145	0.9855	68.55
32.5	46,066,169	1,067,715	0.0232	0.9768	67.55
33.5	43,171,542	926,553	0.0215	0.9785	65.99
34.5	40,558,110	2,029,170	0.0500	0.9500	64.57
35.5	36,814,155	1,203,987	0.0327	0.9673	61.34
36.5	35,303,055	1,020,512	0.0289	0.9711	59.34
37.5	34,023,616	979,665	0.0288	0.9712	57.62
38.5	32,980,150	1,348,481	0.0409	0.9591	55.96

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,136,996	899,476	0.0298	0.9702	53.67
40.5	29,245,933	1,207,330	0.0413	0.9587	52.07
41.5	27,218,733	1,224,499	0.0450	0.9550	49.92
42.5	22,470,573	746,974	0.0332	0.9668	47.68
43.5	21,485,237	743,249	0.0346	0.9654	46.09
44.5	19,566,777	558,389	0.0285	0.9715	44.50
45.5	17,946,305	740,444	0.0413	0.9587	43.23
46.5	15,079,273	661,426	0.0439	0.9561	41.44
47.5	14,007,637	397,742	0.0284	0.9716	39.63
48.5	12,757,960	439,057	0.0344	0.9656	38.50
49.5	10,953,921	373,157	0.0341	0.9659	37.18
50.5	9,722,113	393,032	0.0404	0.9596	35.91
51.5	8,396,568	214,849	0.0256	0.9744	34.46
52.5	7,429,859	223,114	0.0300	0.9700	33.58
53.5	6,564,108	243,122	0.0370	0.9630	32.57
54.5	5,953,284	103,996	0.0175	0.9825	31.36
55.5	5,321,282	181,183	0.0340	0.9660	30.81
56.5	4,947,302	129,392	0.0262	0.9738	29.76
57.5	4,487,531	159,427	0.0355	0.9645	28.99
58.5	4,172,131	79,764	0.0191	0.9809	27.96
59.5	4,030,551	167,347	0.0415	0.9585	27.42
60.5	3,678,427	82,689	0.0225	0.9775	26.28
61.5	3,534,475	86,425	0.0245	0.9755	25.69
62.5	3,315,027	84,871	0.0256	0.9744	25.06
63.5	2,896,126	166,646	0.0575	0.9425	24.42
64.5	2,426,602	119,756	0.0494	0.9506	23.02
65.5	2,217,140	98,738	0.0445	0.9555	21.88
66.5	1,986,000	107,847	0.0543	0.9457	20.91
67.5	1,373,679	79,497	0.0579	0.9421	19.77
68.5	1,048,848	66,515	0.0634	0.9366	18.63
69.5	893,449	34,006	0.0381	0.9619	17.45
70.5	755,913	28,942	0.0383	0.9617	16.78
71.5	641,399	45,476	0.0709	0.9291	16.14
72.5	434,030	27,391	0.0631	0.9369	14.99
73.5	386,974	16,465	0.0425	0.9575	14.05
74.5	229,656	4,475	0.0195	0.9805	13.45
75.5	231,490	16,570	0.0716	0.9284	13.19
76.5	223,922	19,369	0.0865	0.9135	12.24
77.5	204,300	13,672	0.0669	0.9331	11.19
78.5	196,514	30,433	0.1549	0.8451	10.44

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

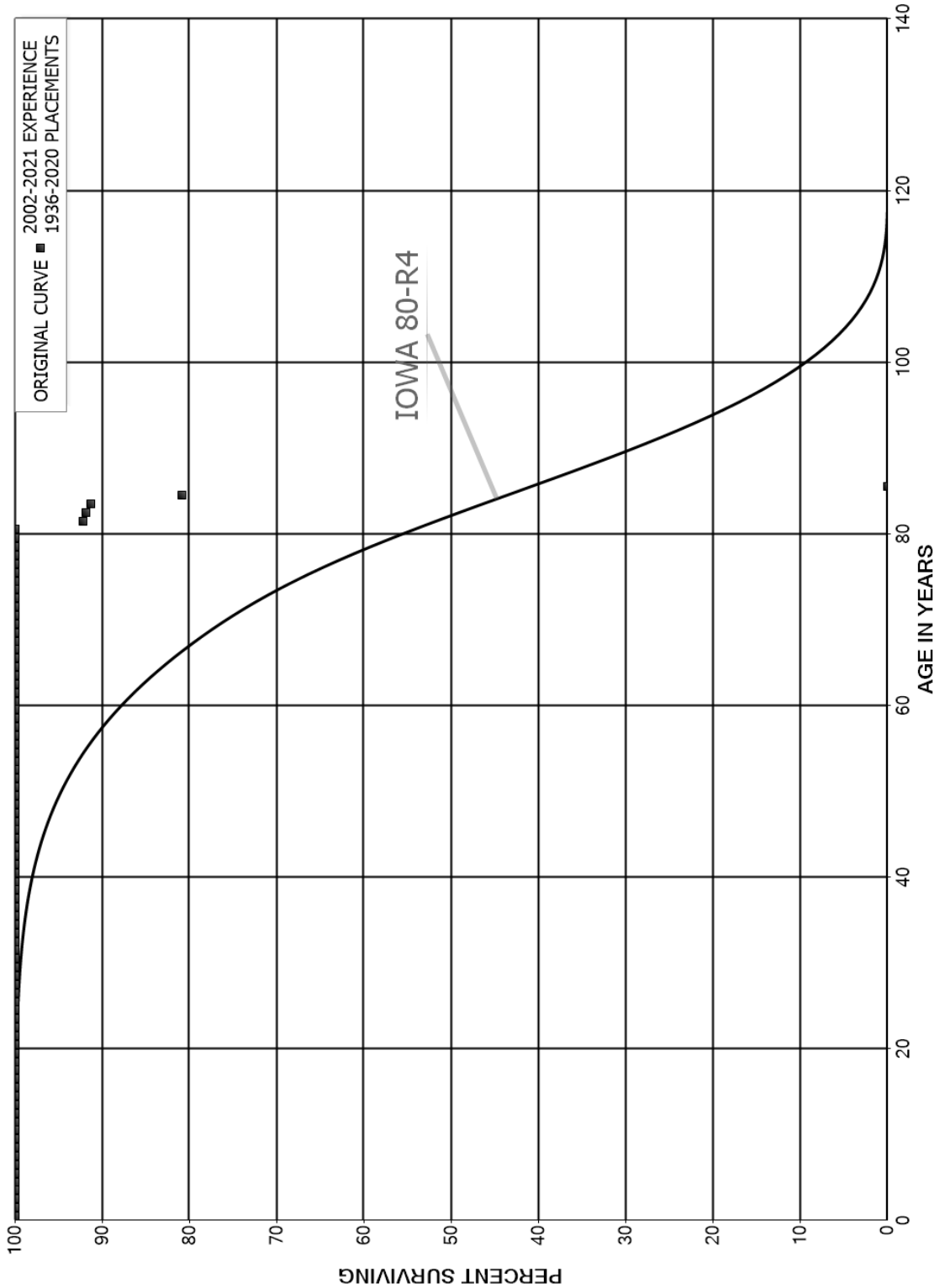
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	132,461	13,413	0.1013	0.8987	8.82
80.5	104,363	6,469	0.0620	0.9380	7.93
81.5	97,121	8,008	0.0825	0.9175	7.44
82.5	89,018	7,766	0.0872	0.9128	6.82
83.5	81,252	13,199	0.1624	0.8376	6.23
84.5	68,053	3,703	0.0544	0.9456	5.22
85.5	64,350	3,082	0.0479	0.9521	4.93
86.5	61,267	3,563	0.0582	0.9418	4.70
87.5	57,703	2,414	0.0418	0.9582	4.42
88.5	55,290	4,901	0.0886	0.9114	4.24
89.5	50,364	3,303	0.0656	0.9344	3.86
90.5	46,395	4,088	0.0881	0.9119	3.61
91.5	42,308	15,835	0.3743	0.6257	3.29
92.5	26,473	7,169	0.2708	0.7292	2.06
93.5	19,303	8,017	0.4153	0.5847	1.50
94.5	11,286	5,095	0.4514	0.5486	0.88
95.5	6,191	2,053	0.3317	0.6683	0.48
96.5	4,138	2,923	0.7065	0.2935	0.32
97.5	1,214	1,214	1.0000		0.09
98.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2020 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,636,741		0.0000	1.0000	100.00
0.5	5,308,654		0.0000	1.0000	100.00
1.5	5,766,201		0.0000	1.0000	100.00
2.5	5,119,677		0.0000	1.0000	100.00
3.5	5,163,817		0.0000	1.0000	100.00
4.5	5,332,186		0.0000	1.0000	100.00
5.5	5,459,090		0.0000	1.0000	100.00
6.5	4,504,570		0.0000	1.0000	100.00
7.5	2,159,763		0.0000	1.0000	100.00
8.5	1,170,058		0.0000	1.0000	100.00
9.5	1,423,066		0.0000	1.0000	100.00
10.5	1,654,253		0.0000	1.0000	100.00
11.5	1,904,908		0.0000	1.0000	100.00
12.5	2,445,552		0.0000	1.0000	100.00
13.5	2,875,701		0.0000	1.0000	100.00
14.5	3,407,238		0.0000	1.0000	100.00
15.5	3,830,899		0.0000	1.0000	100.00
16.5	4,377,448		0.0000	1.0000	100.00
17.5	4,546,494		0.0000	1.0000	100.00
18.5	4,642,838		0.0000	1.0000	100.00
19.5	4,764,589		0.0000	1.0000	100.00
20.5	4,999,633		0.0000	1.0000	100.00
21.5	5,032,335		0.0000	1.0000	100.00
22.5	5,169,949		0.0000	1.0000	100.00
23.5	5,592,918		0.0000	1.0000	100.00
24.5	5,453,033		0.0000	1.0000	100.00
25.5	5,392,627		0.0000	1.0000	100.00
26.5	5,260,363		0.0000	1.0000	100.00
27.5	5,137,544		0.0000	1.0000	100.00
28.5	4,938,111		0.0000	1.0000	100.00
29.5	4,762,803		0.0000	1.0000	100.00
30.5	4,669,519		0.0000	1.0000	100.00
31.5	4,250,266		0.0000	1.0000	100.00
32.5	3,880,512		0.0000	1.0000	100.00
33.5	3,449,639		0.0000	1.0000	100.00
34.5	3,054,265		0.0000	1.0000	100.00
35.5	2,677,420		0.0000	1.0000	100.00
36.5	2,435,952		0.0000	1.0000	100.00
37.5	2,349,356		0.0000	1.0000	100.00
38.5	2,242,121		0.0000	1.0000	100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2020 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,019,329		0.0000	1.0000	100.00
40.5	1,983,650		0.0000	1.0000	100.00
41.5	1,843,734		0.0000	1.0000	100.00
42.5	1,341,632		0.0000	1.0000	100.00
43.5	1,221,659	46	0.0000	1.0000	100.00
44.5	1,063,241		0.0000	1.0000	100.00
45.5	1,037,929		0.0000	1.0000	100.00
46.5	828,852		0.0000	1.0000	100.00
47.5	797,733		0.0000	1.0000	100.00
48.5	741,319		0.0000	1.0000	100.00
49.5	649,009	36	0.0001	0.9999	100.00
50.5	538,810		0.0000	1.0000	99.99
51.5	510,631		0.0000	1.0000	99.99
52.5	417,318		0.0000	1.0000	99.99
53.5	396,983		0.0000	1.0000	99.99
54.5	333,725		0.0000	1.0000	99.99
55.5	328,158		0.0000	1.0000	99.99
56.5	321,820		0.0000	1.0000	99.99
57.5	310,630		0.0000	1.0000	99.99
58.5	296,180		0.0000	1.0000	99.99
59.5	276,414		0.0000	1.0000	99.99
60.5	273,774		0.0000	1.0000	99.99
61.5	278,353		0.0000	1.0000	99.99
62.5	279,084		0.0000	1.0000	99.99
63.5	226,137		0.0000	1.0000	99.99
64.5	200,540		0.0000	1.0000	99.99
65.5	201,517	32	0.0002	0.9998	99.99
66.5	187,160		0.0000	1.0000	99.97
67.5	187,160		0.0000	1.0000	99.97
68.5	122,099		0.0000	1.0000	99.97
69.5	110,907		0.0000	1.0000	99.97
70.5	78,691		0.0000	1.0000	99.97
71.5	78,691		0.0000	1.0000	99.97
72.5	63,387		0.0000	1.0000	99.97
73.5	60,684		0.0000	1.0000	99.97
74.5	34,931		0.0000	1.0000	99.97
75.5	31,521		0.0000	1.0000	99.97
76.5	31,055		0.0000	1.0000	99.97
77.5	30,392		0.0000	1.0000	99.97
78.5	30,392		0.0000	1.0000	99.97

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

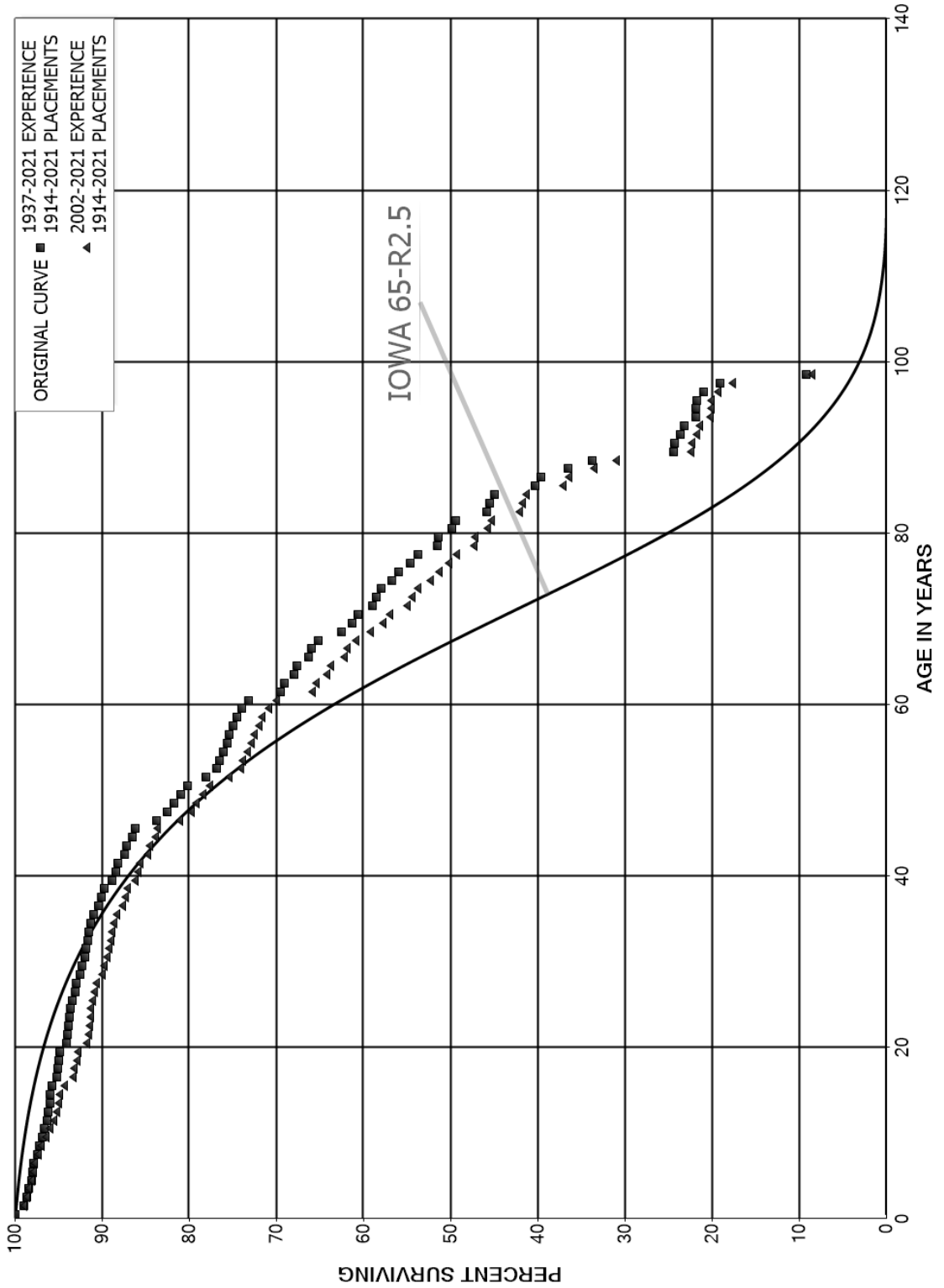
ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2020 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,938		0.0000	1.0000	99.97
80.5	9,358	730	0.0780	0.9220	99.97
81.5	8,628	31	0.0036	0.9964	92.17
82.5	8,597	56	0.0065	0.9935	91.84
83.5	8,541	978	0.1145	0.8855	91.24
84.5	7,563	7,563	1.0000		80.80
85.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,271,849,722	1,029,096	0.0008	0.9992	100.00
0.5	1,164,954,875	11,669,651	0.0100	0.9900	99.92
1.5	941,404,685	2,976,130	0.0032	0.9968	98.92
2.5	795,715,210	1,778,714	0.0022	0.9978	98.61
3.5	685,480,801	1,910,524	0.0028	0.9972	98.39
4.5	570,768,776	1,080,600	0.0019	0.9981	98.11
5.5	482,879,723	705,897	0.0015	0.9985	97.93
6.5	291,170,417	1,118,886	0.0038	0.9962	97.78
7.5	217,312,225	505,873	0.0023	0.9977	97.41
8.5	174,592,445	601,447	0.0034	0.9966	97.18
9.5	161,467,384	410,605	0.0025	0.9975	96.84
10.5	160,008,753	507,538	0.0032	0.9968	96.60
11.5	152,350,070	255,110	0.0017	0.9983	96.29
12.5	154,351,423	224,282	0.0015	0.9985	96.13
13.5	146,657,934	120,177	0.0008	0.9992	95.99
14.5	143,658,263	353,089	0.0025	0.9975	95.91
15.5	143,933,744	803,153	0.0056	0.9944	95.68
16.5	145,442,194	141,104	0.0010	0.9990	95.14
17.5	141,733,492	230,712	0.0016	0.9984	95.05
18.5	140,996,673	84,133	0.0006	0.9994	94.90
19.5	140,539,018	1,120,621	0.0080	0.9920	94.84
20.5	138,105,676	256,732	0.0019	0.9981	94.08
21.5	138,738,139	125,163	0.0009	0.9991	93.91
22.5	138,476,513	163,884	0.0012	0.9988	93.82
23.5	141,503,562	95,575	0.0007	0.9993	93.71
24.5	139,160,407	422,375	0.0030	0.9970	93.65
25.5	131,466,772	358,732	0.0027	0.9973	93.36
26.5	126,828,244	263,797	0.0021	0.9979	93.11
27.5	125,581,269	572,072	0.0046	0.9954	92.92
28.5	122,977,444	290,652	0.0024	0.9976	92.49
29.5	118,962,678	368,265	0.0031	0.9969	92.27
30.5	118,395,273	174,205	0.0015	0.9985	91.99
31.5	115,421,495	285,886	0.0025	0.9975	91.85
32.5	115,035,350	105,668	0.0009	0.9991	91.63
33.5	115,777,498	322,547	0.0028	0.9972	91.54
34.5	115,655,234	412,388	0.0036	0.9964	91.29
35.5	113,903,284	733,403	0.0064	0.9936	90.96
36.5	112,759,850	424,029	0.0038	0.9962	90.38
37.5	112,634,689	361,898	0.0032	0.9968	90.04
38.5	112,030,941	1,095,422	0.0098	0.9902	89.75

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	108,975,076	543,582	0.0050	0.9950	88.87
40.5	91,931,924	267,738	0.0029	0.9971	88.43
41.5	82,127,893	731,391	0.0089	0.9911	88.17
42.5	77,777,704	217,829	0.0028	0.9972	87.38
43.5	74,458,612	544,963	0.0073	0.9927	87.14
44.5	71,582,335	250,136	0.0035	0.9965	86.50
45.5	63,874,063	1,831,279	0.0287	0.9713	86.20
46.5	57,037,763	846,089	0.0148	0.9852	83.73
47.5	53,542,668	459,142	0.0086	0.9914	82.48
48.5	45,321,737	431,757	0.0095	0.9905	81.78
49.5	40,985,498	408,420	0.0100	0.9900	81.00
50.5	35,666,018	935,126	0.0262	0.9738	80.19
51.5	29,290,471	464,049	0.0158	0.9842	78.09
52.5	24,140,674	93,589	0.0039	0.9961	76.85
53.5	19,364,547	134,556	0.0069	0.9931	76.55
54.5	11,066,822	61,031	0.0055	0.9945	76.02
55.5	11,147,248	35,673	0.0032	0.9968	75.60
56.5	10,642,670	64,735	0.0061	0.9939	75.36
57.5	10,175,927	51,124	0.0050	0.9950	74.90
58.5	10,024,875	81,878	0.0082	0.9918	74.53
59.5	9,965,148	107,188	0.0108	0.9892	73.92
60.5	9,817,962	490,835	0.0500	0.9500	73.12
61.5	8,852,111	55,726	0.0063	0.9937	69.47
62.5	8,649,847	128,418	0.0148	0.9852	69.03
63.5	7,109,866	38,945	0.0055	0.9945	68.00
64.5	6,926,015	139,537	0.0201	0.9799	67.63
65.5	6,477,933	29,077	0.0045	0.9955	66.27
66.5	6,964,341	85,974	0.0123	0.9877	65.97
67.5	6,403,042	258,884	0.0404	0.9596	65.16
68.5	5,374,507	107,820	0.0201	0.9799	62.52
69.5	4,666,149	46,683	0.0100	0.9900	61.27
70.5	4,413,954	125,712	0.0285	0.9715	60.66
71.5	3,909,729	29,374	0.0075	0.9925	58.93
72.5	3,294,836	31,452	0.0095	0.9905	58.49
73.5	3,145,998	66,465	0.0211	0.9789	57.93
74.5	2,736,719	38,004	0.0139	0.9861	56.70
75.5	2,619,780	58,877	0.0225	0.9775	55.92
76.5	2,560,973	43,120	0.0168	0.9832	54.66
77.5	2,545,733	105,634	0.0415	0.9585	53.74
78.5	2,467,389	6,338	0.0026	0.9974	51.51

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,451,514	74,101	0.0302	0.9698	51.38
80.5	2,365,985	19,300	0.0082	0.9918	49.82
81.5	2,337,461	168,022	0.0719	0.9281	49.42
82.5	2,153,811	16,654	0.0077	0.9923	45.87
83.5	2,133,398	26,404	0.0124	0.9876	45.51
84.5	2,022,048	208,242	0.1030	0.8970	44.95
85.5	1,273,765	22,358	0.0176	0.9824	40.32
86.5	1,210,450	94,756	0.0783	0.9217	39.61
87.5	1,108,003	85,471	0.0771	0.9229	36.51
88.5	977,153	269,363	0.2757	0.7243	33.69
89.5	701,699	4,897	0.0070	0.9930	24.41
90.5	673,747	18,039	0.0268	0.9732	24.24
91.5	639,230	10,237	0.0160	0.9840	23.59
92.5	603,890	34,571	0.0572	0.9428	23.21
93.5	456,424	1,314	0.0029	0.9971	21.88
94.5	455,067	1,431	0.0031	0.9969	21.82
95.5	81,652	2,905	0.0356	0.9644	21.75
96.5	74,452	6,592	0.0885	0.9115	20.97
97.5	47,630	24,765	0.5200	0.4800	19.12
98.5	21,539	1,608	0.0746	0.9254	9.18
99.5	8,651	5,761	0.6660	0.3340	8.49
100.5	2,889		0.0000	1.0000	2.84
101.5	2,889		0.0000	1.0000	2.84
102.5	2,889		0.0000	1.0000	2.84
103.5	2,889		0.0000	1.0000	2.84
104.5	2,889	2,648	0.9164	0.0836	2.84
105.5	241	31	0.1288	0.8712	0.24
106.5	210	38	0.1794	0.8206	0.21
107.5					0.17

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,180,706,204	950,250	0.0008	0.9992	100.00
0.5	1,075,787,565	11,653,913	0.0108	0.9892	99.92
1.5	852,451,179	2,948,464	0.0035	0.9965	98.84
2.5	706,789,370	1,713,455	0.0024	0.9976	98.50
3.5	596,471,653	1,878,825	0.0031	0.9969	98.26
4.5	482,532,968	1,066,391	0.0022	0.9978	97.95
5.5	400,217,261	672,965	0.0017	0.9983	97.73
6.5	211,497,520	868,203	0.0041	0.9959	97.57
7.5	137,924,937	421,807	0.0031	0.9969	97.17
8.5	95,048,353	601,319	0.0063	0.9937	96.87
9.5	85,706,442	389,755	0.0045	0.9955	96.26
10.5	83,548,006	400,486	0.0048	0.9952	95.82
11.5	75,988,482	230,696	0.0030	0.9970	95.36
12.5	78,070,802	208,877	0.0027	0.9973	95.07
13.5	70,391,491	80,547	0.0011	0.9989	94.81
14.5	67,443,382	340,603	0.0051	0.9949	94.71
15.5	68,068,104	743,371	0.0109	0.9891	94.23
16.5	69,754,170	132,706	0.0019	0.9981	93.20
17.5	66,049,758	220,090	0.0033	0.9967	93.02
18.5	65,651,308	83,812	0.0013	0.9987	92.71
19.5	66,147,803	727,663	0.0110	0.9890	92.59
20.5	79,871,412	136,197	0.0017	0.9983	91.57
21.5	90,260,387	121,897	0.0014	0.9986	91.42
22.5	90,419,565	90,558	0.0010	0.9990	91.30
23.5	95,347,508	86,918	0.0009	0.9991	91.20
24.5	93,018,665	128,068	0.0014	0.9986	91.12
25.5	90,548,734	321,416	0.0035	0.9965	91.00
26.5	88,069,582	193,710	0.0022	0.9978	90.67
27.5	87,308,726	565,164	0.0065	0.9935	90.47
28.5	89,724,892	257,420	0.0029	0.9971	89.89
29.5	88,057,530	363,220	0.0041	0.9959	89.63
30.5	90,729,670	172,385	0.0019	0.9981	89.26
31.5	92,212,786	252,804	0.0027	0.9973	89.09
32.5	94,824,266	105,202	0.0011	0.9989	88.85
33.5	99,539,908	320,180	0.0032	0.9968	88.75
34.5	107,740,904	412,203	0.0038	0.9962	88.46
35.5	106,209,196	733,403	0.0069	0.9931	88.12
36.5	105,496,156	391,561	0.0037	0.9963	87.51
37.5	105,777,603	334,524	0.0032	0.9968	87.19
38.5	105,202,578	977,020	0.0093	0.9907	86.91

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,265,115	430,881	0.0042	0.9958	86.11
40.5	85,670,562	266,528	0.0031	0.9969	85.74
41.5	76,416,367	731,391	0.0096	0.9904	85.48
42.5	72,106,048	200,881	0.0028	0.9972	84.66
43.5	69,961,450	544,963	0.0078	0.9922	84.42
44.5	67,085,173	246,318	0.0037	0.9963	83.77
45.5	59,773,937	1,831,279	0.0306	0.9694	83.46
46.5	52,947,090	833,812	0.0157	0.9843	80.90
47.5	49,947,019	336,589	0.0067	0.9933	79.63
48.5	42,495,384	431,403	0.0102	0.9898	79.09
49.5	38,668,302	408,057	0.0106	0.9894	78.29
50.5	33,349,185	934,310	0.0280	0.9720	77.46
51.5	27,209,766	464,049	0.0171	0.9829	75.29
52.5	22,549,287	93,449	0.0041	0.9959	74.01
53.5	17,773,300	134,556	0.0076	0.9924	73.70
54.5	9,475,576	61,031	0.0064	0.9936	73.14
55.5	9,556,003	35,673	0.0037	0.9963	72.67
56.5	9,051,425	64,735	0.0072	0.9928	72.40
57.5	8,584,682	51,124	0.0060	0.9940	71.88
58.5	8,433,630	81,878	0.0097	0.9903	71.45
59.5	8,373,903	107,188	0.0128	0.9872	70.76
60.5	8,257,317	486,249	0.0589	0.9411	69.85
61.5	7,315,925	55,726	0.0076	0.9924	65.74
62.5	7,132,942	128,418	0.0180	0.9820	65.24
63.5	5,596,786	38,945	0.0070	0.9930	64.07
64.5	5,531,908	139,537	0.0252	0.9748	63.62
65.5	5,319,879	29,077	0.0055	0.9945	62.02
66.5	5,806,288	85,974	0.0148	0.9852	61.68
67.5	5,244,990	151,027	0.0288	0.9712	60.76
68.5	4,465,761	107,820	0.0241	0.9759	59.01
69.5	3,757,403	46,683	0.0124	0.9876	57.59
70.5	3,506,223	125,712	0.0359	0.9641	56.87
71.5	3,021,174	29,374	0.0097	0.9903	54.83
72.5	2,431,991	31,452	0.0129	0.9871	54.30
73.5	2,440,406	66,465	0.0272	0.9728	53.60
74.5	2,031,127	38,004	0.0187	0.9813	52.14
75.5	2,619,779	58,877	0.0225	0.9775	51.16
76.5	2,560,972	43,120	0.0168	0.9832	50.01
77.5	2,545,733	105,634	0.0415	0.9585	49.17
78.5	2,467,389	6,338	0.0026	0.9974	47.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

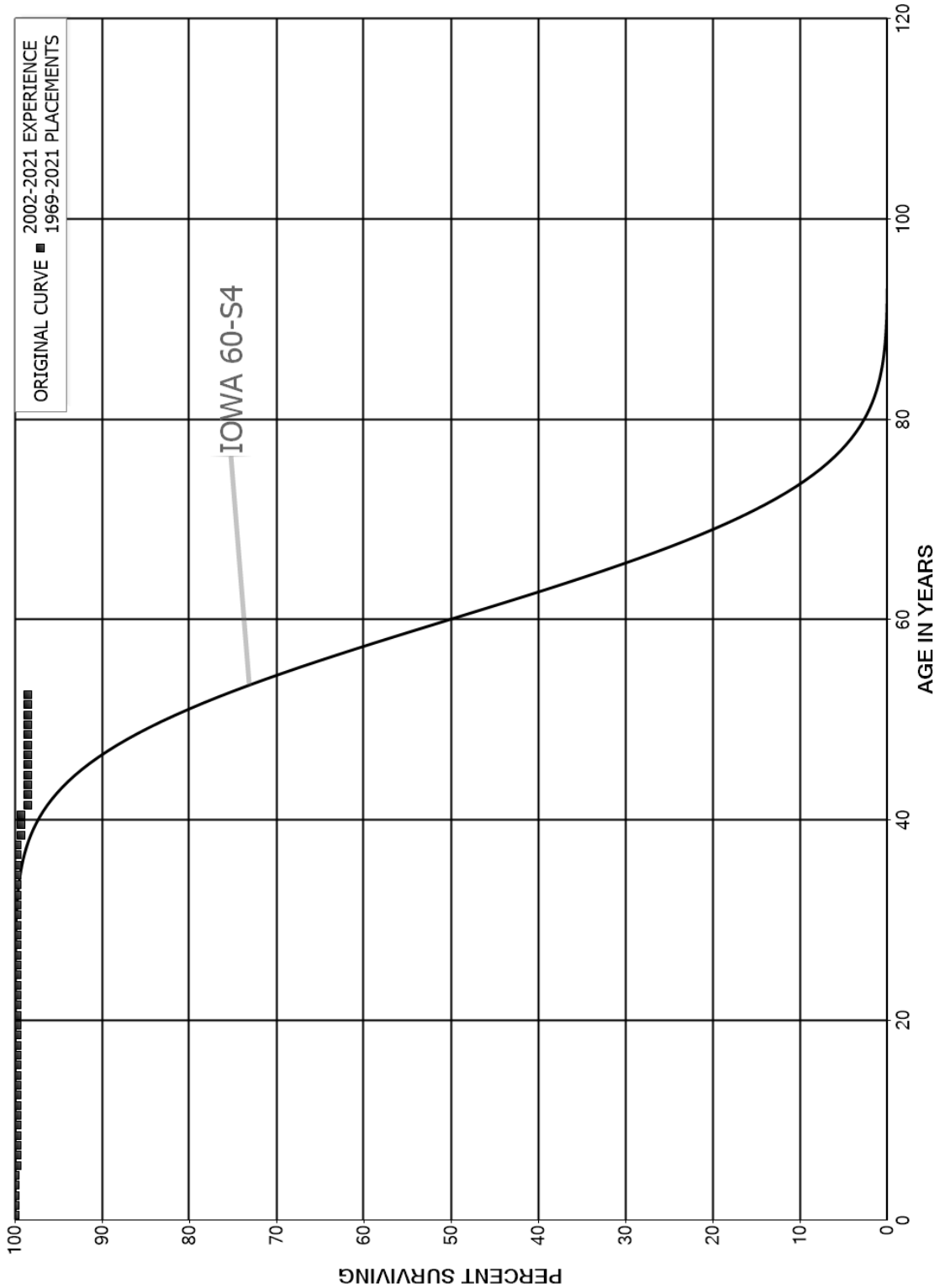
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,451,514	74,101	0.0302	0.9698	47.01
80.5	2,365,985	19,300	0.0082	0.9918	45.59
81.5	2,337,461	168,022	0.0719	0.9281	45.22
82.5	2,153,811	16,654	0.0077	0.9923	41.97
83.5	2,133,398	26,404	0.0124	0.9876	41.64
84.5	2,022,048	208,242	0.1030	0.8970	41.13
85.5	1,273,765	22,358	0.0176	0.9824	36.89
86.5	1,210,450	94,756	0.0783	0.9217	36.24
87.5	1,108,003	85,471	0.0771	0.9229	33.41
88.5	977,153	269,363	0.2757	0.7243	30.83
89.5	701,699	4,897	0.0070	0.9930	22.33
90.5	673,747	18,039	0.0268	0.9732	22.18
91.5	639,230	10,237	0.0160	0.9840	21.58
92.5	603,890	34,571	0.0572	0.9428	21.24
93.5	456,424	1,314	0.0029	0.9971	20.02
94.5	455,067	1,431	0.0031	0.9969	19.96
95.5	81,652	2,905	0.0356	0.9644	19.90
96.5	74,452	6,592	0.0885	0.9115	19.19
97.5	47,630	24,765	0.5200	0.4800	17.49
98.5	21,539	1,608	0.0746	0.9254	8.40
99.5	8,651	5,761	0.6660	0.3340	7.77
100.5	2,889		0.0000	1.0000	2.60
101.5	2,889		0.0000	1.0000	2.60
102.5	2,889		0.0000	1.0000	2.60
103.5	2,889		0.0000	1.0000	2.60
104.5	2,889	2,648	0.9164	0.0836	2.60
105.5	241	31	0.1288	0.8712	0.22
106.5	210	38	0.1794	0.8206	0.19
107.5					0.16

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,927,934		0.0000	1.0000	100.00
0.5	27,025,571		0.0000	1.0000	100.00
1.5	7,749,007		0.0000	1.0000	100.00
2.5	7,759,196		0.0000	1.0000	100.00
3.5	7,758,827		0.0000	1.0000	100.00
4.5	7,757,832	17,840	0.0023	0.9977	100.00
5.5	7,727,800		0.0000	1.0000	99.77
6.5	7,629,298		0.0000	1.0000	99.77
7.5	3,921,322		0.0000	1.0000	99.77
8.5	2,760,367		0.0000	1.0000	99.77
9.5	2,760,367		0.0000	1.0000	99.77
10.5	3,034,909		0.0000	1.0000	99.77
11.5	3,364,644		0.0000	1.0000	99.77
12.5	1,386,167		0.0000	1.0000	99.77
13.5	1,386,167		0.0000	1.0000	99.77
14.5	1,386,167		0.0000	1.0000	99.77
15.5	1,386,465		0.0000	1.0000	99.77
16.5	1,386,465		0.0000	1.0000	99.77
17.5	2,948,323		0.0000	1.0000	99.77
18.5	2,948,323		0.0000	1.0000	99.77
19.5	2,916,682		0.0000	1.0000	99.77
20.5	2,916,682		0.0000	1.0000	99.77
21.5	2,916,682		0.0000	1.0000	99.77
22.5	2,916,682		0.0000	1.0000	99.77
23.5	3,133,191		0.0000	1.0000	99.77
24.5	3,133,191		0.0000	1.0000	99.77
25.5	2,868,248		0.0000	1.0000	99.77
26.5	2,868,248		0.0000	1.0000	99.77
27.5	2,569,140		0.0000	1.0000	99.77
28.5	2,569,140		0.0000	1.0000	99.77
29.5	2,754,563		0.0000	1.0000	99.77
30.5	2,266,381		0.0000	1.0000	99.77
31.5	2,626,495		0.0000	1.0000	99.77
32.5	2,676,579		0.0000	1.0000	99.77
33.5	2,791,367		0.0000	1.0000	99.77
34.5	2,791,069		0.0000	1.0000	99.77
35.5	2,791,069		0.0000	1.0000	99.77
36.5	1,201,460		0.0000	1.0000	99.77
37.5	1,201,460	5,613	0.0047	0.9953	99.77
38.5	1,195,847		0.0000	1.0000	99.30

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

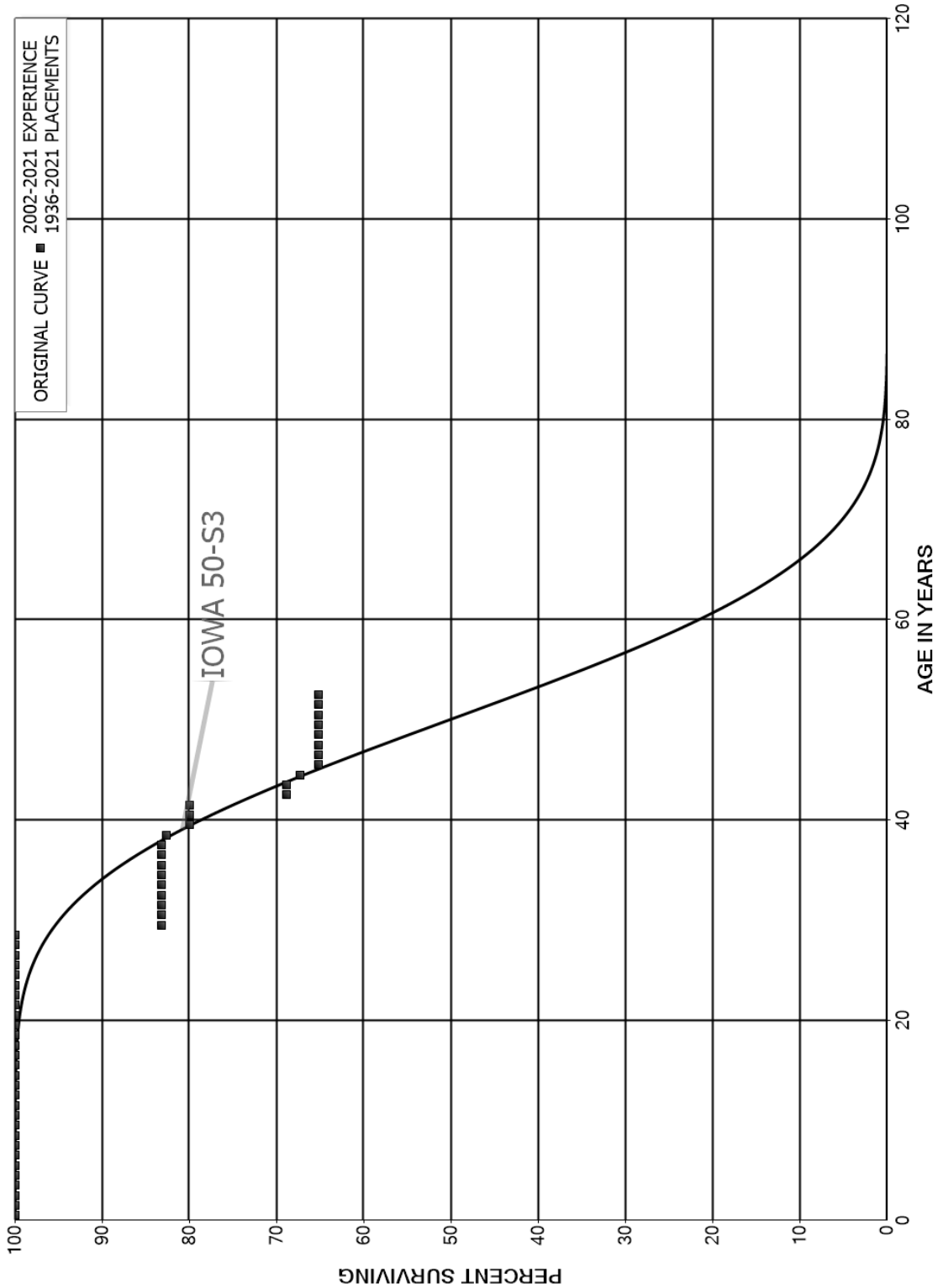
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,195,847		0.0000	1.0000	99.30
40.5	1,195,847	9,667	0.0081	0.9919	99.30
41.5	1,186,181		0.0000	1.0000	98.50
42.5	969,672		0.0000	1.0000	98.50
43.5	969,672		0.0000	1.0000	98.50
44.5	969,672		0.0000	1.0000	98.50
45.5	969,672		0.0000	1.0000	98.50
46.5	969,672		0.0000	1.0000	98.50
47.5	969,672		0.0000	1.0000	98.50
48.5	509,706		0.0000	1.0000	98.50
49.5	509,706		0.0000	1.0000	98.50
50.5	149,591		0.0000	1.0000	98.50
51.5	109,175		0.0000	1.0000	98.50
52.5					98.50

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	100,436,003		0.0000	1.0000	100.00
0.5	96,573,193	8,625	0.0001	0.9999	100.00
1.5	61,370,206		0.0000	1.0000	99.99
2.5	61,319,709		0.0000	1.0000	99.99
3.5	56,598,539		0.0000	1.0000	99.99
4.5	46,164,546		0.0000	1.0000	99.99
5.5	45,820,087		0.0000	1.0000	99.99
6.5	44,272,289		0.0000	1.0000	99.99
7.5	24,029,103		0.0000	1.0000	99.99
8.5	14,564,177		0.0000	1.0000	99.99
9.5	14,239,786		0.0000	1.0000	99.99
10.5	15,289,945		0.0000	1.0000	99.99
11.5	12,995,499		0.0000	1.0000	99.99
12.5	10,610,892		0.0000	1.0000	99.99
13.5	10,610,892		0.0000	1.0000	99.99
14.5	8,459,160		0.0000	1.0000	99.99
15.5	8,459,777		0.0000	1.0000	99.99
16.5	8,459,777		0.0000	1.0000	99.99
17.5	10,263,556		0.0000	1.0000	99.99
18.5	10,263,556		0.0000	1.0000	99.99
19.5	10,097,446		0.0000	1.0000	99.99
20.5	10,097,446		0.0000	1.0000	99.99
21.5	10,097,446		0.0000	1.0000	99.99
22.5	10,097,447		0.0000	1.0000	99.99
23.5	11,086,169		0.0000	1.0000	99.99
24.5	11,086,169		0.0000	1.0000	99.99
25.5	7,822,157		0.0000	1.0000	99.99
26.5	7,822,157		0.0000	1.0000	99.99
27.5	6,013,479		0.0000	1.0000	99.99
28.5	5,800,603	977,180	0.1685	0.8315	99.99
29.5	4,401,726		0.0000	1.0000	83.15
30.5	2,574,142		0.0000	1.0000	83.15
31.5	3,099,453		0.0000	1.0000	83.15
32.5	3,171,447		0.0000	1.0000	83.15
33.5	3,335,779		0.0000	1.0000	83.15
34.5	3,335,162		0.0000	1.0000	83.15
35.5	3,335,162		0.0000	1.0000	83.15
36.5	1,554,411		0.0000	1.0000	83.15
37.5	1,554,411	10,244	0.0066	0.9934	83.15
38.5	1,544,167	48,793	0.0316	0.9684	82.60

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,495,374		0.0000	1.0000	79.99
40.5	1,495,374		0.0000	1.0000	79.99
41.5	1,495,374	207,780	0.1389	0.8611	79.99
42.5	1,253,023		0.0000	1.0000	68.87
43.5	1,253,023	29,512	0.0236	0.9764	68.87
44.5	1,223,511	37,718	0.0308	0.9692	67.25
45.5	1,185,793		0.0000	1.0000	65.18
46.5	1,185,793		0.0000	1.0000	65.18
47.5	1,185,793		0.0000	1.0000	65.18
48.5	774,021		0.0000	1.0000	65.18
49.5	774,020		0.0000	1.0000	65.18
50.5	194,773		0.0000	1.0000	65.18
51.5	162,998		0.0000	1.0000	65.18
52.5					65.18
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5	40,218		0.0000		
67.5	40,218		0.0000		
68.5	40,218		0.0000		
69.5	40,218		0.0000		
70.5	40,218		0.0000		
71.5	40,218		0.0000		
72.5	40,218		0.0000		
73.5	40,218		0.0000		
74.5	40,218		0.0000		
75.5	40,218		0.0000		
76.5	40,218		0.0000		
77.5	40,218		0.0000		
78.5	40,218		0.0000		

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

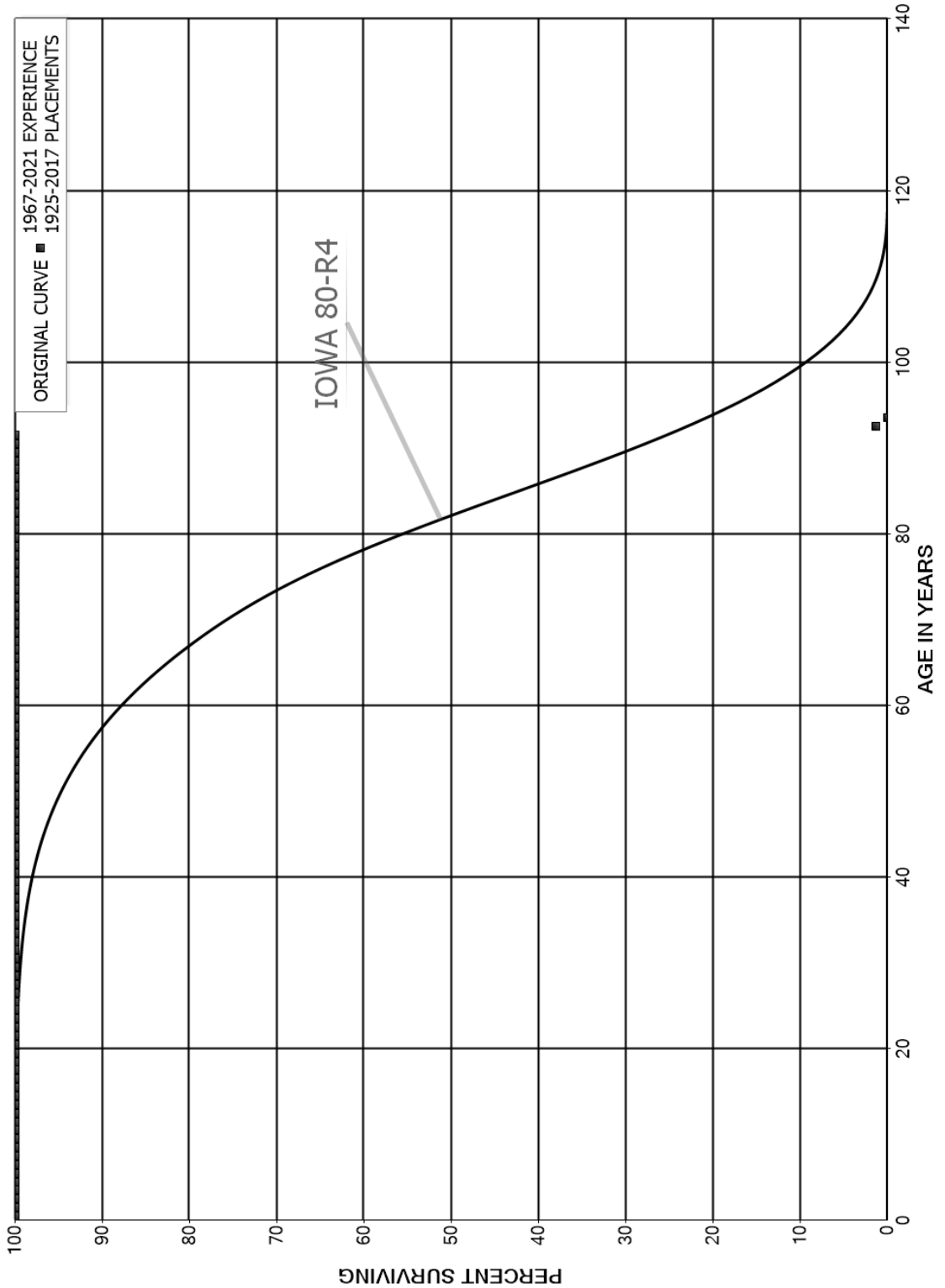
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	40,218		0.0000		
80.5	40,218		0.0000		
81.5	40,218		0.0000		
82.5	40,218		0.0000		
83.5	40,218		0.0000		
84.5	40,218		0.0000		
85.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2017 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,481,896		0.0000	1.0000	100.00
0.5	6,481,896		0.0000	1.0000	100.00
1.5	6,497,194		0.0000	1.0000	100.00
2.5	6,504,227		0.0000	1.0000	100.00
3.5	6,504,227		0.0000	1.0000	100.00
4.5	6,463,303		0.0000	1.0000	100.00
5.5	6,411,122		0.0000	1.0000	100.00
6.5	6,272,847		0.0000	1.0000	100.00
7.5	6,256,726		0.0000	1.0000	100.00
8.5	6,067,477		0.0000	1.0000	100.00
9.5	6,008,838		0.0000	1.0000	100.00
10.5	6,008,297		0.0000	1.0000	100.00
11.5	5,718,200		0.0000	1.0000	100.00
12.5	5,697,006		0.0000	1.0000	100.00
13.5	5,697,006		0.0000	1.0000	100.00
14.5	5,697,006		0.0000	1.0000	100.00
15.5	5,603,220		0.0000	1.0000	100.00
16.5	5,603,220		0.0000	1.0000	100.00
17.5	5,601,337		0.0000	1.0000	100.00
18.5	5,601,337		0.0000	1.0000	100.00
19.5	5,601,337		0.0000	1.0000	100.00
20.5	5,583,425		0.0000	1.0000	100.00
21.5	5,583,425		0.0000	1.0000	100.00
22.5	5,585,475		0.0000	1.0000	100.00
23.5	5,593,400		0.0000	1.0000	100.00
24.5	5,593,400		0.0000	1.0000	100.00
25.5	5,593,400		0.0000	1.0000	100.00
26.5	5,588,597		0.0000	1.0000	100.00
27.5	5,588,215		0.0000	1.0000	100.00
28.5	5,586,426		0.0000	1.0000	100.00
29.5	5,433,344		0.0000	1.0000	100.00
30.5	5,433,344		0.0000	1.0000	100.00
31.5	5,433,344		0.0000	1.0000	100.00
32.5	5,345,697		0.0000	1.0000	100.00
33.5	5,345,697		0.0000	1.0000	100.00
34.5	5,345,697		0.0000	1.0000	100.00
35.5	5,345,697		0.0000	1.0000	100.00
36.5	5,339,692		0.0000	1.0000	100.00
37.5	5,339,984	293	0.0001	0.9999	100.00
38.5	5,330,797		0.0000	1.0000	99.99

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2017 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,308,248	1,096	0.0002	0.9998	99.99
40.5	3,159,242		0.0000	1.0000	99.97
41.5	1,815,534		0.0000	1.0000	99.97
42.5	1,734,649		0.0000	1.0000	99.97
43.5	1,513,056		0.0000	1.0000	99.97
44.5	1,513,056		0.0000	1.0000	99.97
45.5	1,417,293		0.0000	1.0000	99.97
46.5	1,388,371		0.0000	1.0000	99.97
47.5	1,388,371		0.0000	1.0000	99.97
48.5	951,075		0.0000	1.0000	99.97
49.5	821,100		0.0000	1.0000	99.97
50.5	530,967		0.0000	1.0000	99.97
51.5	325,510		0.0000	1.0000	99.97
52.5	263,066		0.0000	1.0000	99.97
53.5	217,726		0.0000	1.0000	99.97
54.5	92,860		0.0000	1.0000	99.97
55.5	92,860		0.0000	1.0000	99.97
56.5	77,561		0.0000	1.0000	99.97
57.5	70,529		0.0000	1.0000	99.97
58.5	70,529		0.0000	1.0000	99.97
59.5	70,529		0.0000	1.0000	99.97
60.5	53,222		0.0000	1.0000	99.97
61.5	53,222		0.0000	1.0000	99.97
62.5	53,222		0.0000	1.0000	99.97
63.5	53,222		0.0000	1.0000	99.97
64.5	53,222		0.0000	1.0000	99.97
65.5	12,657		0.0000	1.0000	99.97
66.5	12,657		0.0000	1.0000	99.97
67.5	12,657		0.0000	1.0000	99.97
68.5	12,657		0.0000	1.0000	99.97
69.5	12,657		0.0000	1.0000	99.97
70.5	12,657		0.0000	1.0000	99.97
71.5	12,657		0.0000	1.0000	99.97
72.5	12,383		0.0000	1.0000	99.97
73.5	12,383		0.0000	1.0000	99.97
74.5	12,383		0.0000	1.0000	99.97
75.5	12,383		0.0000	1.0000	99.97
76.5	12,383		0.0000	1.0000	99.97
77.5	10,333		0.0000	1.0000	99.97
78.5	2,408		0.0000	1.0000	99.97

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

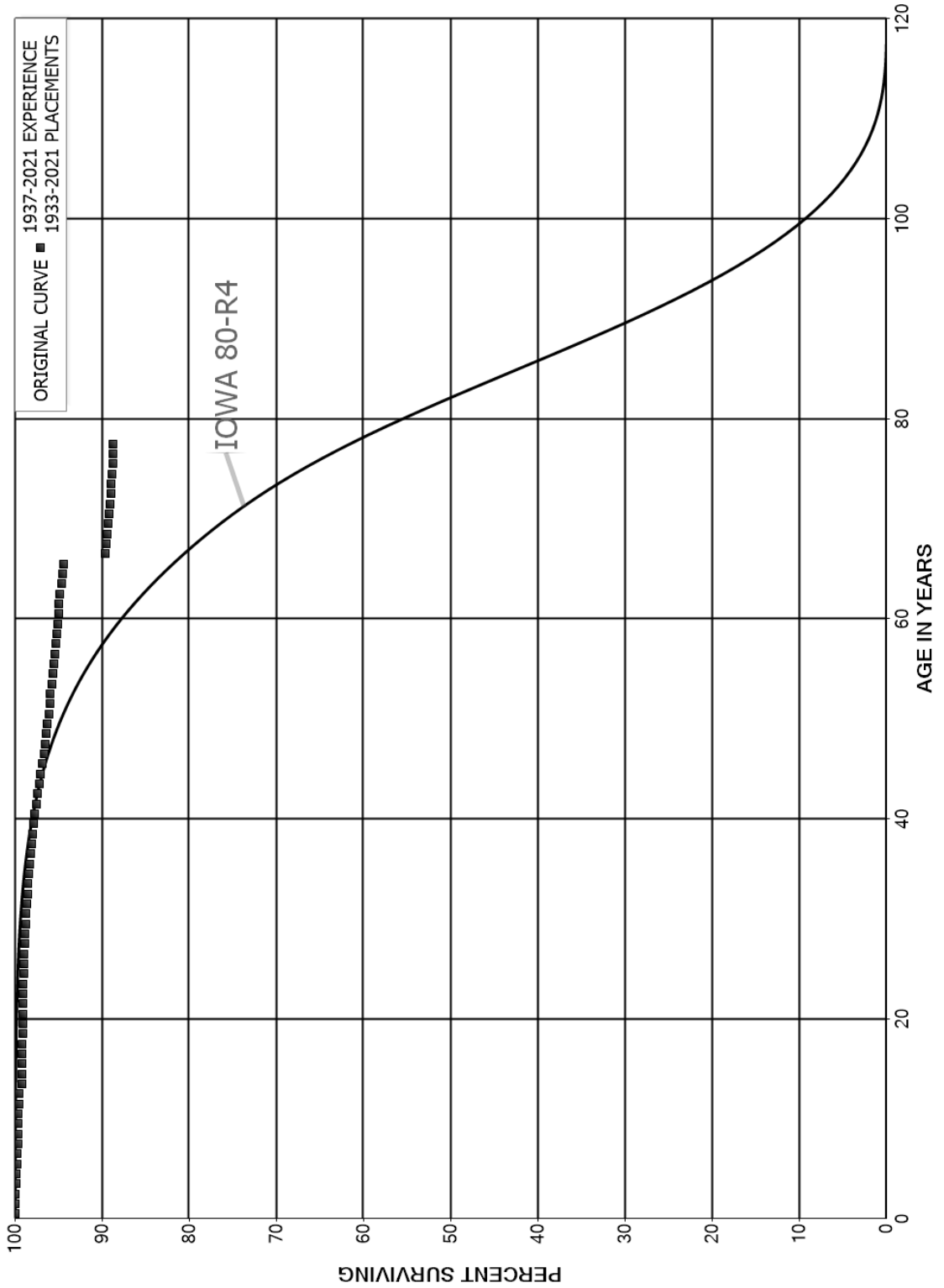
ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2017 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,408		0.0000	1.0000	99.97
80.5	2,408		0.0000	1.0000	99.97
81.5	2,408		0.0000	1.0000	99.97
82.5	2,408		0.0000	1.0000	99.97
83.5	2,408		0.0000	1.0000	99.97
84.5	2,408		0.0000	1.0000	99.97
85.5	2,408		0.0000	1.0000	99.97
86.5	2,408		0.0000	1.0000	99.97
87.5	2,408		0.0000	1.0000	99.97
88.5	2,408		0.0000	1.0000	99.97
89.5	2,408		0.0000	1.0000	99.97
90.5	2,408		0.0000	1.0000	99.97
91.5	2,408	2,376	0.9868	0.0132	99.97
92.5	32	32	1.0000		1.32
93.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 360.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,175,062	18,573	0.0002	0.9998	100.00
0.5	119,860,875	47,987	0.0004	0.9996	99.98
1.5	124,749,720	54,307	0.0004	0.9996	99.94
2.5	125,682,519	65,300	0.0005	0.9995	99.90
3.5	125,751,448	80,672	0.0006	0.9994	99.85
4.5	122,538,258	78,073	0.0006	0.9994	99.78
5.5	119,818,485	48,547	0.0004	0.9996	99.72
6.5	116,465,861	23,644	0.0002	0.9998	99.68
7.5	113,670,100	29,024	0.0003	0.9997	99.66
8.5	109,298,021	20,438	0.0002	0.9998	99.63
9.5	105,258,597	36,518	0.0003	0.9997	99.61
10.5	102,088,179	40,591	0.0004	0.9996	99.58
11.5	98,968,154	36,559	0.0004	0.9996	99.54
12.5	94,990,496	352,335	0.0037	0.9963	99.50
13.5	91,211,451	1,053	0.0000	1.0000	99.13
14.5	87,904,499	958	0.0000	1.0000	99.13
15.5	84,603,650	1,287	0.0000	1.0000	99.13
16.5	81,826,177	3,032	0.0000	1.0000	99.13
17.5	79,725,638	5,774	0.0001	0.9999	99.13
18.5	78,428,780	11,027	0.0001	0.9999	99.12
19.5	77,836,242	12,875	0.0002	0.9998	99.11
20.5	76,231,010	15,286	0.0002	0.9998	99.09
21.5	75,618,375	19,793	0.0003	0.9997	99.07
22.5	74,740,208	20,203	0.0003	0.9997	99.04
23.5	70,108,789	27,544	0.0004	0.9996	99.02
24.5	67,280,141	24,775	0.0004	0.9996	98.98
25.5	63,504,280	27,022	0.0004	0.9996	98.94
26.5	57,813,284	28,899	0.0005	0.9995	98.90
27.5	53,540,695	29,101	0.0005	0.9995	98.85
28.5	50,399,210	27,987	0.0006	0.9994	98.80
29.5	46,537,970	29,265	0.0006	0.9994	98.74
30.5	42,449,903	28,583	0.0007	0.9993	98.68
31.5	39,006,283	27,787	0.0007	0.9993	98.61
32.5	36,516,199	29,644	0.0008	0.9992	98.54
33.5	34,237,347	29,599	0.0009	0.9991	98.46
34.5	31,514,115	27,511	0.0009	0.9991	98.38
35.5	29,324,871	27,724	0.0009	0.9991	98.29
36.5	26,762,529	30,525	0.0011	0.9989	98.20
37.5	25,359,053	29,976	0.0012	0.9988	98.09
38.5	23,862,274	29,754	0.0012	0.9988	97.97

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

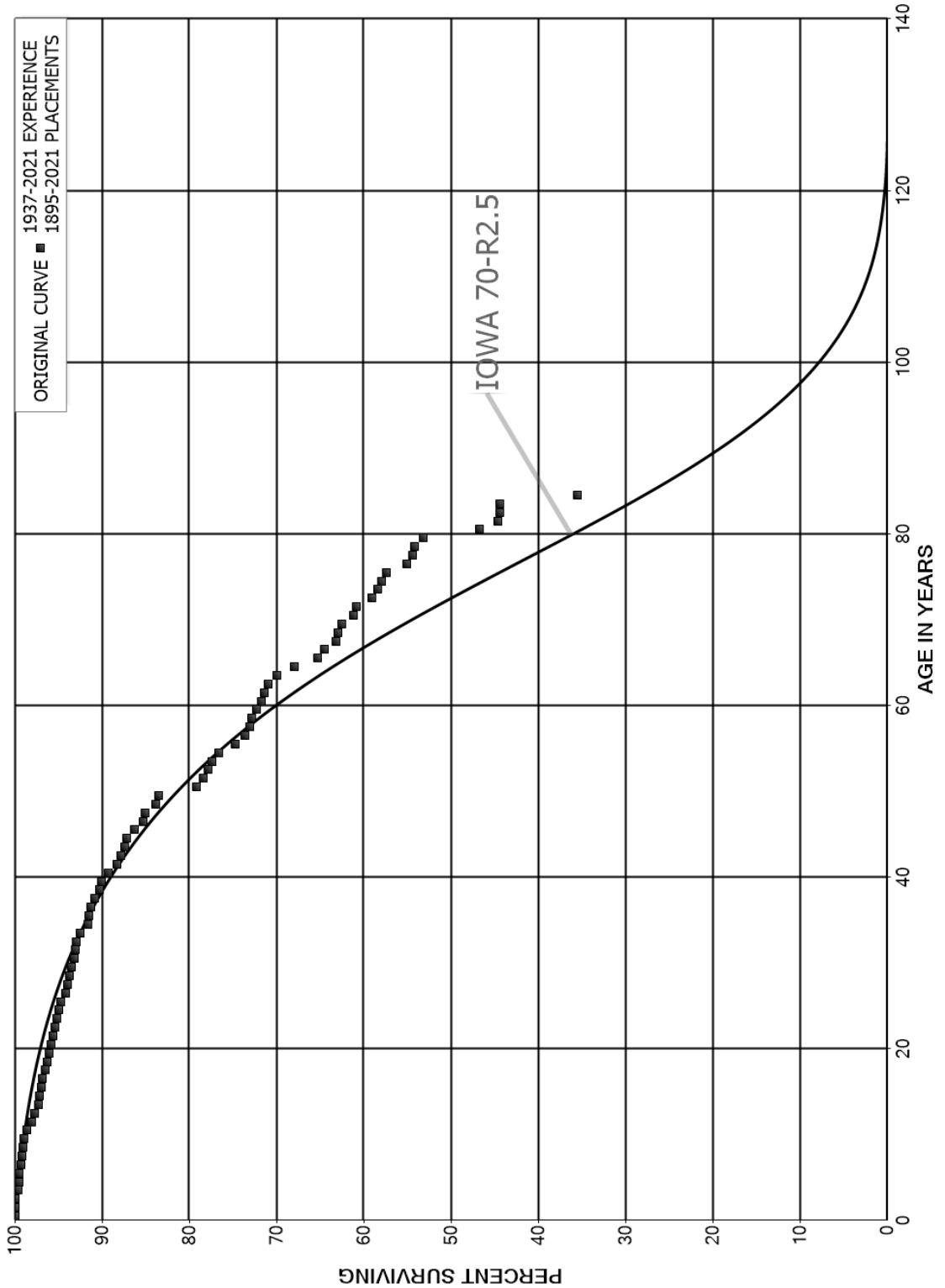
ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,428,368	30,867	0.0014	0.9986	97.85
40.5	20,045,311	32,464	0.0016	0.9984	97.71
41.5	18,608,613	32,105	0.0017	0.9983	97.56
42.5	18,276,995	31,367	0.0017	0.9983	97.39
43.5	15,954,411	30,668	0.0019	0.9981	97.22
44.5	14,812,368	29,183	0.0020	0.9980	97.03
45.5	13,371,861	23,947	0.0018	0.9982	96.84
46.5	12,771,194	21,919	0.0017	0.9983	96.67
47.5	11,901,530	16,919	0.0014	0.9986	96.50
48.5	9,990,086	13,559	0.0014	0.9986	96.37
49.5	9,130,305	12,907	0.0014	0.9986	96.23
50.5	8,366,063	9,907	0.0012	0.9988	96.10
51.5	7,704,813	7,587	0.0010	0.9990	95.99
52.5	7,017,351	8,853	0.0013	0.9987	95.89
53.5	6,681,227	8,669	0.0013	0.9987	95.77
54.5	6,012,251	6,361	0.0011	0.9989	95.65
55.5	5,663,740	6,254	0.0011	0.9989	95.54
56.5	4,983,285	5,660	0.0011	0.9989	95.44
57.5	4,380,067	5,059	0.0012	0.9988	95.33
58.5	3,935,134	4,456	0.0011	0.9989	95.22
59.5	3,614,318	4,256	0.0012	0.9988	95.11
60.5	3,300,921	3,355	0.0010	0.9990	95.00
61.5	2,761,875	3,236	0.0012	0.9988	94.90
62.5	2,368,326	3,316	0.0014	0.9986	94.79
63.5	2,235,998	2,763	0.0012	0.9988	94.66
64.5	2,010,582	2,366	0.0012	0.9988	94.54
65.5	1,818,991	91,926	0.0505	0.9495	94.43
66.5	1,517,743	2,108	0.0014	0.9986	89.66
67.5	1,413,846	1,851	0.0013	0.9987	89.53
68.5	1,194,336	1,459	0.0012	0.9988	89.42
69.5	995,886	1,225	0.0012	0.9988	89.31
70.5	710,718	953	0.0013	0.9987	89.20
71.5	544,049	661	0.0012	0.9988	89.08
72.5	459,545	362	0.0008	0.9992	88.97
73.5	217,583	225	0.0010	0.9990	88.90
74.5	116,636	116	0.0010	0.9990	88.81
75.5	64,444	34	0.0005	0.9995	88.72
76.5	29,854		0.0000	1.0000	88.67
77.5					88.67

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,548,221	13,812	0.0002	0.9998	100.00
0.5	83,406,612	21,232	0.0003	0.9997	99.98
1.5	76,697,129	46,467	0.0006	0.9994	99.96
2.5	75,198,385	174,707	0.0023	0.9977	99.90
3.5	73,865,859	82,532	0.0011	0.9989	99.67
4.5	73,651,076	58,396	0.0008	0.9992	99.55
5.5	58,633,152	83,479	0.0014	0.9986	99.48
6.5	57,007,111	81,815	0.0014	0.9986	99.33
7.5	54,449,946	86,232	0.0016	0.9984	99.19
8.5	48,588,418	68,679	0.0014	0.9986	99.03
9.5	44,422,466	110,936	0.0025	0.9975	98.89
10.5	42,321,352	234,559	0.0055	0.9945	98.65
11.5	40,720,015	145,111	0.0036	0.9964	98.10
12.5	39,309,905	199,952	0.0051	0.9949	97.75
13.5	38,832,446	50,178	0.0013	0.9987	97.25
14.5	38,367,592	61,842	0.0016	0.9984	97.13
15.5	38,049,810	68,962	0.0018	0.9982	96.97
16.5	37,703,821	102,949	0.0027	0.9973	96.80
17.5	35,446,528	71,334	0.0020	0.9980	96.53
18.5	35,186,355	95,739	0.0027	0.9973	96.34
19.5	34,923,168	92,077	0.0026	0.9974	96.07
20.5	34,140,911	72,080	0.0021	0.9979	95.82
21.5	32,011,987	78,294	0.0024	0.9976	95.62
22.5	31,386,571	59,611	0.0019	0.9981	95.39
23.5	31,272,908	86,683	0.0028	0.9972	95.20
24.5	30,170,891	63,499	0.0021	0.9979	94.94
25.5	29,534,705	176,065	0.0060	0.9940	94.74
26.5	28,261,460	55,512	0.0020	0.9980	94.18
27.5	26,246,766	81,147	0.0031	0.9969	93.99
28.5	23,568,255	41,060	0.0017	0.9983	93.70
29.5	21,836,904	81,847	0.0037	0.9963	93.54
30.5	20,988,502	21,238	0.0010	0.9990	93.19
31.5	19,967,539	41,332	0.0021	0.9979	93.09
32.5	19,430,463	75,445	0.0039	0.9961	92.90
33.5	18,676,245	176,625	0.0095	0.9905	92.54
34.5	17,693,283	22,417	0.0013	0.9987	91.66
35.5	17,007,016	56,556	0.0033	0.9967	91.55
36.5	16,411,852	65,331	0.0040	0.9960	91.24
37.5	15,713,592	103,798	0.0066	0.9934	90.88
38.5	15,255,802	33,435	0.0022	0.9978	90.28

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,837,038	124,267	0.0084	0.9916	90.08
40.5	14,190,006	171,109	0.0121	0.9879	89.33
41.5	13,466,628	58,614	0.0044	0.9956	88.25
42.5	12,337,173	66,099	0.0054	0.9946	87.87
43.5	11,730,932	29,753	0.0025	0.9975	87.39
44.5	11,235,200	109,547	0.0098	0.9902	87.17
45.5	10,487,893	129,923	0.0124	0.9876	86.32
46.5	9,091,171	19,642	0.0022	0.9978	85.25
47.5	8,063,151	117,131	0.0145	0.9855	85.07
48.5	6,660,307	29,947	0.0045	0.9955	83.83
49.5	6,055,289	306,785	0.0507	0.9493	83.46
50.5	5,184,936	51,866	0.0100	0.9900	79.23
51.5	4,765,755	35,867	0.0075	0.9925	78.44
52.5	4,238,109	24,345	0.0057	0.9943	77.85
53.5	3,790,669	36,372	0.0096	0.9904	77.40
54.5	3,321,469	82,103	0.0247	0.9753	76.66
55.5	3,100,330	49,220	0.0159	0.9841	74.76
56.5	2,940,581	22,382	0.0076	0.9924	73.57
57.5	2,884,797	6,805	0.0024	0.9976	73.01
58.5	2,772,822	19,476	0.0070	0.9930	72.84
59.5	2,728,310	22,861	0.0084	0.9916	72.33
60.5	2,702,720	11,660	0.0043	0.9957	71.72
61.5	2,684,396	17,878	0.0067	0.9933	71.41
62.5	2,527,466	37,271	0.0147	0.9853	70.94
63.5	2,409,373	67,909	0.0282	0.9718	69.89
64.5	2,257,059	89,219	0.0395	0.9605	67.92
65.5	2,084,389	24,726	0.0119	0.9881	65.24
66.5	1,875,373	36,093	0.0192	0.9808	64.46
67.5	1,757,456	9,084	0.0052	0.9948	63.22
68.5	1,794,583	12,148	0.0068	0.9932	62.90
69.5	1,747,751	35,943	0.0206	0.9794	62.47
70.5	1,657,720	10,383	0.0063	0.9937	61.19
71.5	1,534,262	42,803	0.0279	0.9721	60.80
72.5	1,277,845	15,595	0.0122	0.9878	59.11
73.5	1,094,517	8,828	0.0081	0.9919	58.39
74.5	1,019,482	8,758	0.0086	0.9914	57.91
75.5	973,459	40,681	0.0418	0.9582	57.42
76.5	932,560	11,210	0.0120	0.9880	55.02
77.5	900,083	3,742	0.0042	0.9958	54.36
78.5	889,051	15,510	0.0174	0.9826	54.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

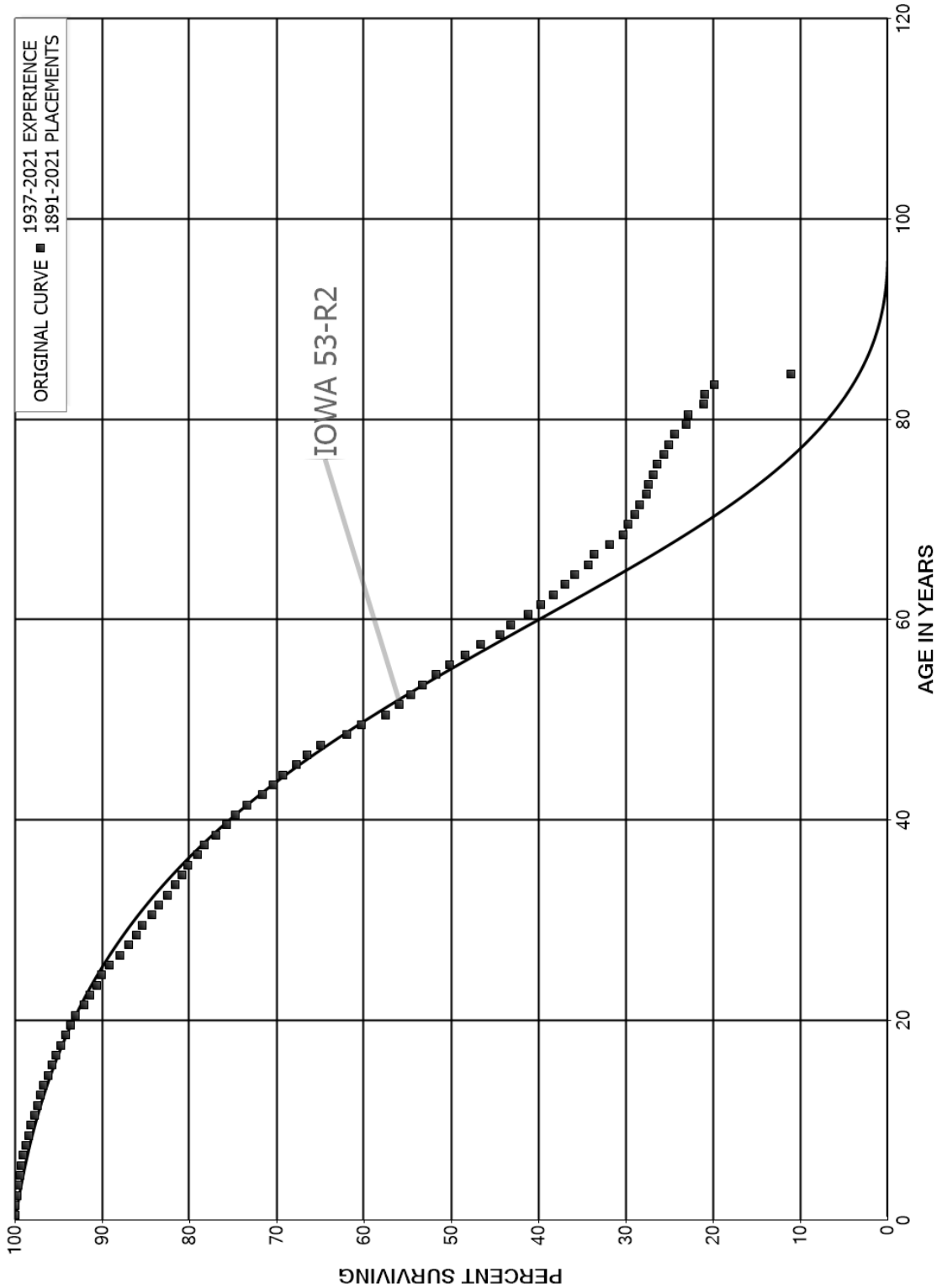
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	868,516	105,601	0.1216	0.8784	53.19
80.5	741,826	33,808	0.0456	0.9544	46.72
81.5	700,647	2,803	0.0040	0.9960	44.59
82.5	696,706	112	0.0002	0.9998	44.41
83.5	689,448	137,331	0.1992	0.8008	44.40
84.5	535,916	14,362	0.0268	0.9732	35.56
85.5	521,050	855	0.0016	0.9984	34.61
86.5	519,763	305	0.0006	0.9994	34.55
87.5	518,186		0.0000	1.0000	34.53
88.5	503,973	7,861	0.0156	0.9844	34.53
89.5	491,189	60,941	0.1241	0.8759	33.99
90.5	419,099	988	0.0024	0.9976	29.77
91.5	360,191	9,122	0.0253	0.9747	29.70
92.5	310,653	2,171	0.0070	0.9930	28.95
93.5	266,422	534	0.0020	0.9980	28.75
94.5	173,457	3,531	0.0204	0.9796	28.69
95.5	164,464	131	0.0008	0.9992	28.11
96.5	155,859		0.0000	1.0000	28.08
97.5	73,200		0.0000	1.0000	28.08
98.5	67,166		0.0000	1.0000	28.08
99.5	36,163	20	0.0005	0.9995	28.08
100.5	34,874		0.0000	1.0000	28.07
101.5	32,158		0.0000	1.0000	28.07
102.5	27,532		0.0000	1.0000	28.07
103.5	27,319		0.0000	1.0000	28.07
104.5	27,319		0.0000	1.0000	28.07
105.5	27,319	40	0.0015	0.9985	28.07
106.5	27,279		0.0000	1.0000	28.03
107.5	14,042	52	0.0037	0.9963	28.03
108.5	13,990		0.0000	1.0000	27.93
109.5	13,990		0.0000	1.0000	27.93
110.5	12,799	4,974	0.3886	0.6114	27.93
111.5	7,826		0.0000	1.0000	17.07
112.5	7,826	4,435	0.5667	0.4333	17.07
113.5	3,314	740	0.2234	0.7766	7.40
114.5	2,516	22	0.0087	0.9913	5.75
115.5	706		0.0000	1.0000	5.70
116.5	706		0.0000	1.0000	5.70
117.5	691		0.0000	1.0000	5.70
118.5					5.70

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNTS 362 AND 362.1 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNTS 362 AND 362.1 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,070,922,067	228,833	0.0002	0.9998	100.00
0.5	1,029,120,481	468,719	0.0005	0.9995	99.98
1.5	980,509,704	1,612,790	0.0016	0.9984	99.93
2.5	927,676,176	1,565,250	0.0017	0.9983	99.77
3.5	873,321,678	1,324,916	0.0015	0.9985	99.60
4.5	818,796,318	1,347,873	0.0016	0.9984	99.45
5.5	742,572,499	1,537,695	0.0021	0.9979	99.29
6.5	699,494,392	2,375,600	0.0034	0.9966	99.08
7.5	655,379,130	2,097,871	0.0032	0.9968	98.74
8.5	580,001,729	1,436,474	0.0025	0.9975	98.43
9.5	521,349,323	2,288,437	0.0044	0.9956	98.18
10.5	484,277,606	1,842,630	0.0038	0.9962	97.75
11.5	445,656,317	1,286,932	0.0029	0.9971	97.38
12.5	424,105,847	1,765,970	0.0042	0.9958	97.10
13.5	396,363,529	2,066,537	0.0052	0.9948	96.70
14.5	384,950,083	2,062,412	0.0054	0.9946	96.19
15.5	374,043,265	1,697,343	0.0045	0.9955	95.68
16.5	360,617,577	2,072,365	0.0057	0.9943	95.24
17.5	348,944,039	1,874,142	0.0054	0.9946	94.69
18.5	343,937,495	2,163,799	0.0063	0.9937	94.19
19.5	330,927,513	2,033,814	0.0061	0.9939	93.59
20.5	316,444,099	3,265,862	0.0103	0.9897	93.02
21.5	296,476,246	2,001,783	0.0068	0.9932	92.06
22.5	286,397,227	2,609,381	0.0091	0.9909	91.44
23.5	277,320,556	1,807,039	0.0065	0.9935	90.60
24.5	264,079,085	2,438,322	0.0092	0.9908	90.01
25.5	250,898,255	3,405,397	0.0136	0.9864	89.18
26.5	231,860,578	2,815,304	0.0121	0.9879	87.97
27.5	215,614,142	1,998,475	0.0093	0.9907	86.90
28.5	199,145,609	1,676,321	0.0084	0.9916	86.10
29.5	178,881,539	2,306,052	0.0129	0.9871	85.37
30.5	165,266,085	1,477,601	0.0089	0.9911	84.27
31.5	153,895,565	1,963,442	0.0128	0.9872	83.52
32.5	142,944,848	1,451,177	0.0102	0.9898	82.45
33.5	135,357,489	1,302,926	0.0096	0.9904	81.62
34.5	127,990,307	975,981	0.0076	0.9924	80.83
35.5	122,952,700	1,690,404	0.0137	0.9863	80.21
36.5	118,407,082	1,181,632	0.0100	0.9900	79.11
37.5	113,028,569	1,908,331	0.0169	0.9831	78.32
38.5	109,697,069	1,872,969	0.0171	0.9829	77.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNTS 362 AND 362.1 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105,897,887	1,279,114	0.0121	0.9879	75.68
40.5	100,540,909	1,911,901	0.0190	0.9810	74.77
41.5	93,196,268	2,196,705	0.0236	0.9764	73.35
42.5	85,773,752	1,457,834	0.0170	0.9830	71.62
43.5	81,486,074	1,233,811	0.0151	0.9849	70.40
44.5	73,540,518	1,706,204	0.0232	0.9768	69.34
45.5	68,208,419	1,231,861	0.0181	0.9819	67.73
46.5	60,846,428	1,400,483	0.0230	0.9770	66.50
47.5	52,861,266	2,490,455	0.0471	0.9529	64.97
48.5	42,869,802	1,165,214	0.0272	0.9728	61.91
49.5	36,960,265	1,694,854	0.0459	0.9541	60.23
50.5	31,560,422	809,248	0.0256	0.9744	57.47
51.5	28,959,515	710,183	0.0245	0.9755	55.99
52.5	24,397,745	619,126	0.0254	0.9746	54.62
53.5	20,584,133	575,392	0.0280	0.9720	53.24
54.5	17,369,516	526,886	0.0303	0.9697	51.75
55.5	16,003,457	582,356	0.0364	0.9636	50.18
56.5	14,672,311	541,411	0.0369	0.9631	48.35
57.5	13,770,720	651,517	0.0473	0.9527	46.57
58.5	12,770,501	344,119	0.0269	0.9731	44.36
59.5	12,137,200	551,442	0.0454	0.9546	43.17
60.5	11,492,907	406,916	0.0354	0.9646	41.21
61.5	10,668,496	385,624	0.0361	0.9639	39.75
62.5	10,097,560	368,731	0.0365	0.9635	38.31
63.5	9,388,552	270,167	0.0288	0.9712	36.91
64.5	8,775,976	384,179	0.0438	0.9562	35.85
65.5	8,372,847	151,646	0.0181	0.9819	34.28
66.5	7,136,734	394,122	0.0552	0.9448	33.66
67.5	6,325,681	293,298	0.0464	0.9536	31.80
68.5	6,322,437	134,354	0.0213	0.9787	30.33
69.5	6,051,368	151,552	0.0250	0.9750	29.68
70.5	5,271,969	93,094	0.0177	0.9823	28.94
71.5	4,665,481	125,721	0.0269	0.9731	28.43
72.5	3,786,428	41,536	0.0110	0.9890	27.66
73.5	3,330,860	59,153	0.0178	0.9822	27.36
74.5	3,088,077	57,164	0.0185	0.9815	26.87
75.5	2,688,602	77,697	0.0289	0.9711	26.38
76.5	2,561,651	56,479	0.0220	0.9780	25.61
77.5	2,487,467	59,659	0.0240	0.9760	25.05
78.5	2,389,872	131,849	0.0552	0.9448	24.45

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

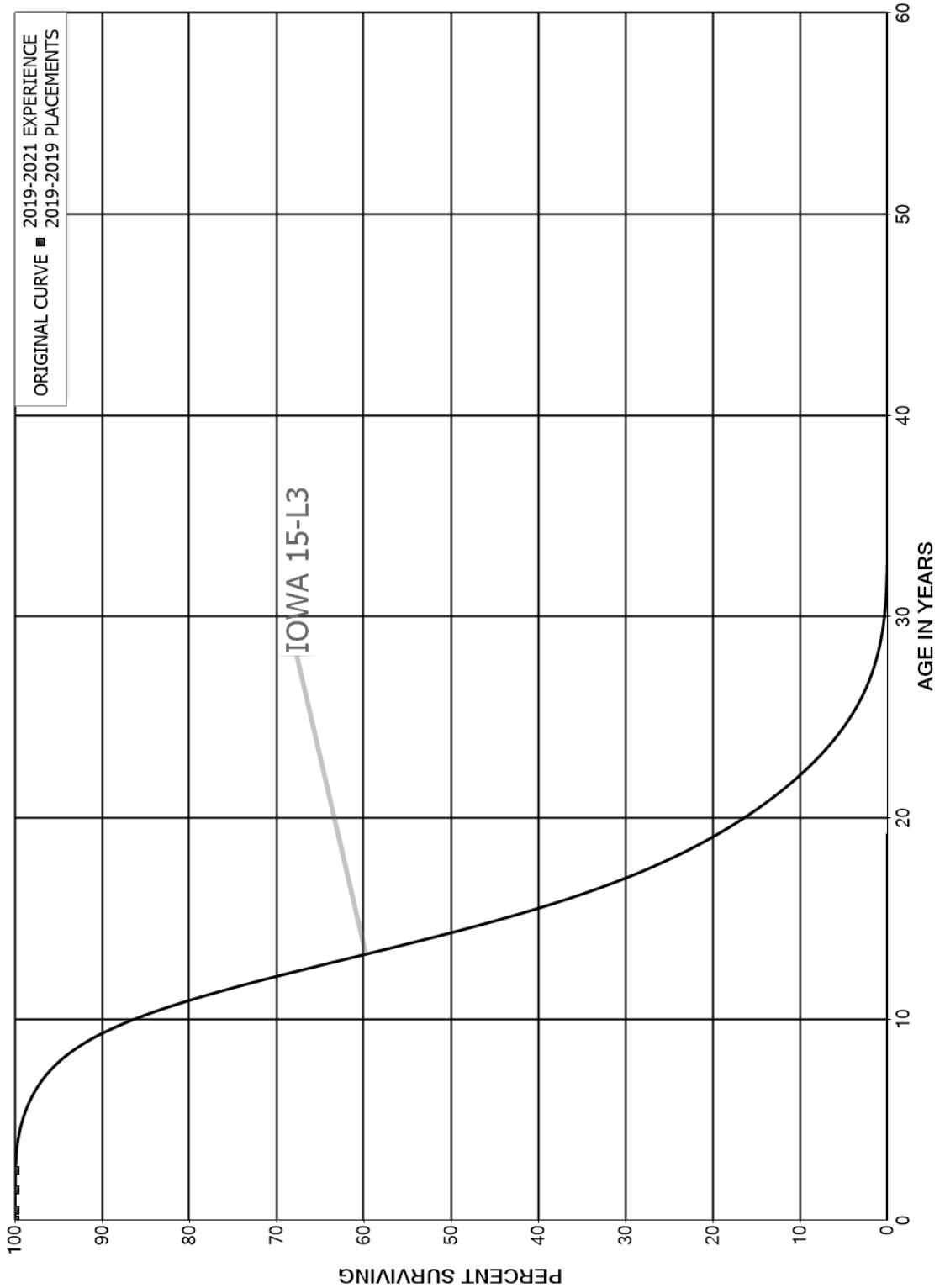
ACCOUNTS 362 AND 362.1 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,193,341	21,542	0.0098	0.9902	23.10
80.5	2,068,881	162,739	0.0787	0.9213	22.87
81.5	1,882,014	15,196	0.0081	0.9919	21.07
82.5	1,851,476	90,541	0.0489	0.9511	20.90
83.5	1,680,336	746,888	0.4445	0.5555	19.88
84.5	890,960	22,199	0.0249	0.9751	11.04
85.5	819,711	18,876	0.0230	0.9770	10.77
86.5	775,883	2,794	0.0036	0.9964	10.52
87.5	767,688	739	0.0010	0.9990	10.48
88.5	764,613	1,688	0.0022	0.9978	10.47
89.5	755,360	31,461	0.0417	0.9583	10.45
90.5	713,612	2,100	0.0029	0.9971	10.01
91.5	571,192	8,555	0.0150	0.9850	9.98
92.5	469,411	5,985	0.0128	0.9872	9.84
93.5	403,698	7,110	0.0176	0.9824	9.71
94.5	266,456	4,053	0.0152	0.9848	9.54
95.5	209,435	5,350	0.0255	0.9745	9.39
96.5	167,187	1,394	0.0083	0.9917	9.15
97.5	116,505	5,029	0.0432	0.9568	9.08
98.5	92,685	269	0.0029	0.9971	8.69
99.5	27,784		0.0000	1.0000	8.66
100.5	17,966		0.0000	1.0000	8.66
101.5	17,713	146	0.0082	0.9918	8.66
102.5	6,497		0.0000	1.0000	8.59
103.5	6,418		0.0000	1.0000	8.59
104.5	6,418		0.0000	1.0000	8.59
105.5	6,297		0.0000	1.0000	8.59
106.5	6,087		0.0000	1.0000	8.59
107.5	1,899		0.0000	1.0000	8.59
108.5					8.59

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 363 ENERGY STORAGE EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

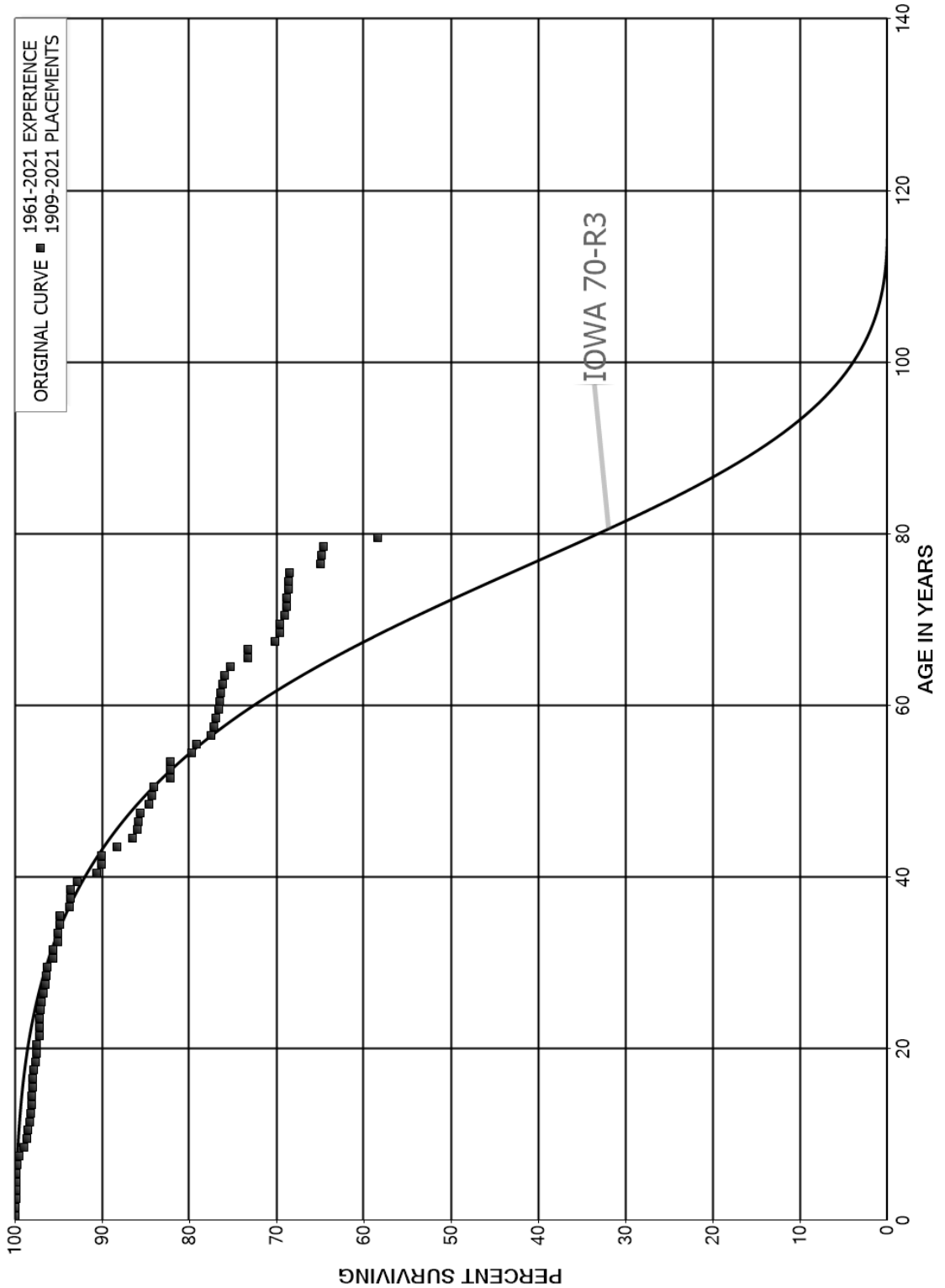
ACCOUNT 363 ENERGY STORAGE EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2019 EXPERIENCE BAND 2019-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	621,595		0.0000	1.0000	100.00
0.5	621,595		0.0000	1.0000	100.00
1.5	621,595		0.0000	1.0000	100.00
2.5					100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2021 EXPERIENCE BAND 1961-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	125,354,376		0.0000	1.0000	100.00
0.5	125,142,796		0.0000	1.0000	100.00
1.5	124,199,880	152,951	0.0012	0.9988	100.00
2.5	123,274,355		0.0000	1.0000	99.88
3.5	123,149,349	64,599	0.0005	0.9995	99.88
4.5	121,129,182	47,232	0.0004	0.9996	99.82
5.5	115,235,831	27,106	0.0002	0.9998	99.79
6.5	105,010,885	216,862	0.0021	0.9979	99.76
7.5	98,167,348	652,391	0.0066	0.9934	99.56
8.5	90,456,609	283,925	0.0031	0.9969	98.89
9.5	82,388,960	87,701	0.0011	0.9989	98.58
10.5	75,150,449	136,741	0.0018	0.9982	98.48
11.5	69,462,516	66,530	0.0010	0.9990	98.30
12.5	57,972,951	77,056	0.0013	0.9987	98.21
13.5	53,639,587	15,591	0.0003	0.9997	98.08
14.5	51,143,782	23,640	0.0005	0.9995	98.05
15.5	47,111,680	50,709	0.0011	0.9989	98.00
16.5	44,412,659	43,702	0.0010	0.9990	97.90
17.5	42,939,230	70,050	0.0016	0.9984	97.80
18.5	42,885,331	58,184	0.0014	0.9986	97.64
19.5	41,130,064	11,983	0.0003	0.9997	97.51
20.5	39,690,618	103,698	0.0026	0.9974	97.48
21.5	38,925,447	6,448	0.0002	0.9998	97.22
22.5	36,738,023	27,359	0.0007	0.9993	97.21
23.5	31,184,604	26,102	0.0008	0.9992	97.14
24.5	28,477,456	16,519	0.0006	0.9994	97.05
25.5	25,503,978	75,747	0.0030	0.9970	97.00
26.5	23,757,595	42,057	0.0018	0.9982	96.71
27.5	20,800,678	40,875	0.0020	0.9980	96.54
28.5	19,301,871	9,609	0.0005	0.9995	96.35
29.5	17,803,131	136,807	0.0077	0.9923	96.30
30.5	15,506,077	216	0.0000	1.0000	95.56
31.5	12,542,922	67,226	0.0054	0.9946	95.56
32.5	11,038,369	272	0.0000	1.0000	95.05
33.5	7,971,216	13,404	0.0017	0.9983	95.05
34.5	5,766,715	0	0.0000	1.0000	94.89
35.5	3,786,760	44,661	0.0118	0.9882	94.89
36.5	3,976,482	7,800	0.0020	0.9980	93.77
37.5	4,927,232	718	0.0001	0.9999	93.58
38.5	4,508,372	37,343	0.0083	0.9917	93.57

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021 EXPERIENCE BAND 1961-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,304,304	102,125	0.0237	0.9763	92.79
40.5	4,158,935	24,988	0.0060	0.9940	90.59
41.5	4,103,867	103	0.0000	1.0000	90.05
42.5	4,083,767	80,497	0.0197	0.9803	90.05
43.5	3,997,105	78,074	0.0195	0.9805	88.27
44.5	3,906,399	26,140	0.0067	0.9933	86.55
45.5	3,880,259	4,391	0.0011	0.9989	85.97
46.5	4,057,366	11,054	0.0027	0.9973	85.87
47.5	4,086,420	48,040	0.0118	0.9882	85.64
48.5	4,019,157	18,629	0.0046	0.9954	84.63
49.5	3,830,174	7,835	0.0020	0.9980	84.24
50.5	3,853,010	84,453	0.0219	0.9781	84.07
51.5	3,644,556	228	0.0001	0.9999	82.22
52.5	3,295,764	2,196	0.0007	0.9993	82.22
53.5	3,151,478	92,427	0.0293	0.9707	82.16
54.5	2,774,528	21,525	0.0078	0.9922	79.75
55.5	2,614,455	53,126	0.0203	0.9797	79.13
56.5	2,549,503	13,174	0.0052	0.9948	77.53
57.5	2,534,623	5,456	0.0022	0.9978	77.13
58.5	2,520,396	10,482	0.0042	0.9958	76.96
59.5	2,508,401	4,512	0.0018	0.9982	76.64
60.5	2,398,732	4,651	0.0019	0.9981	76.50
61.5	2,330,758	5,883	0.0025	0.9975	76.35
62.5	2,322,472	7,400	0.0032	0.9968	76.16
63.5	2,315,071	20,855	0.0090	0.9910	75.92
64.5	2,283,593	57,527	0.0252	0.9748	75.23
65.5	2,217,952	1,854	0.0008	0.9992	73.34
66.5	2,198,847	92,324	0.0420	0.9580	73.28
67.5	1,844,168	16,247	0.0088	0.9912	70.20
68.5	1,824,023	0	0.0000	1.0000	69.58
69.5	1,774,506	14,109	0.0080	0.9920	69.58
70.5	1,655,039	5,682	0.0034	0.9966	69.03
71.5	1,647,471		0.0000	1.0000	68.79
72.5	1,627,460	3,427	0.0021	0.9979	68.79
73.5	1,621,552	0	0.0000	1.0000	68.65
74.5	1,606,145	2,692	0.0017	0.9983	68.65
75.5	1,582,869	83,203	0.0526	0.9474	68.53
76.5	1,391,519	2,188	0.0016	0.9984	64.93
77.5	1,361,408	5,487	0.0040	0.9960	64.83
78.5	1,105,033	104,772	0.0948	0.9052	64.57

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

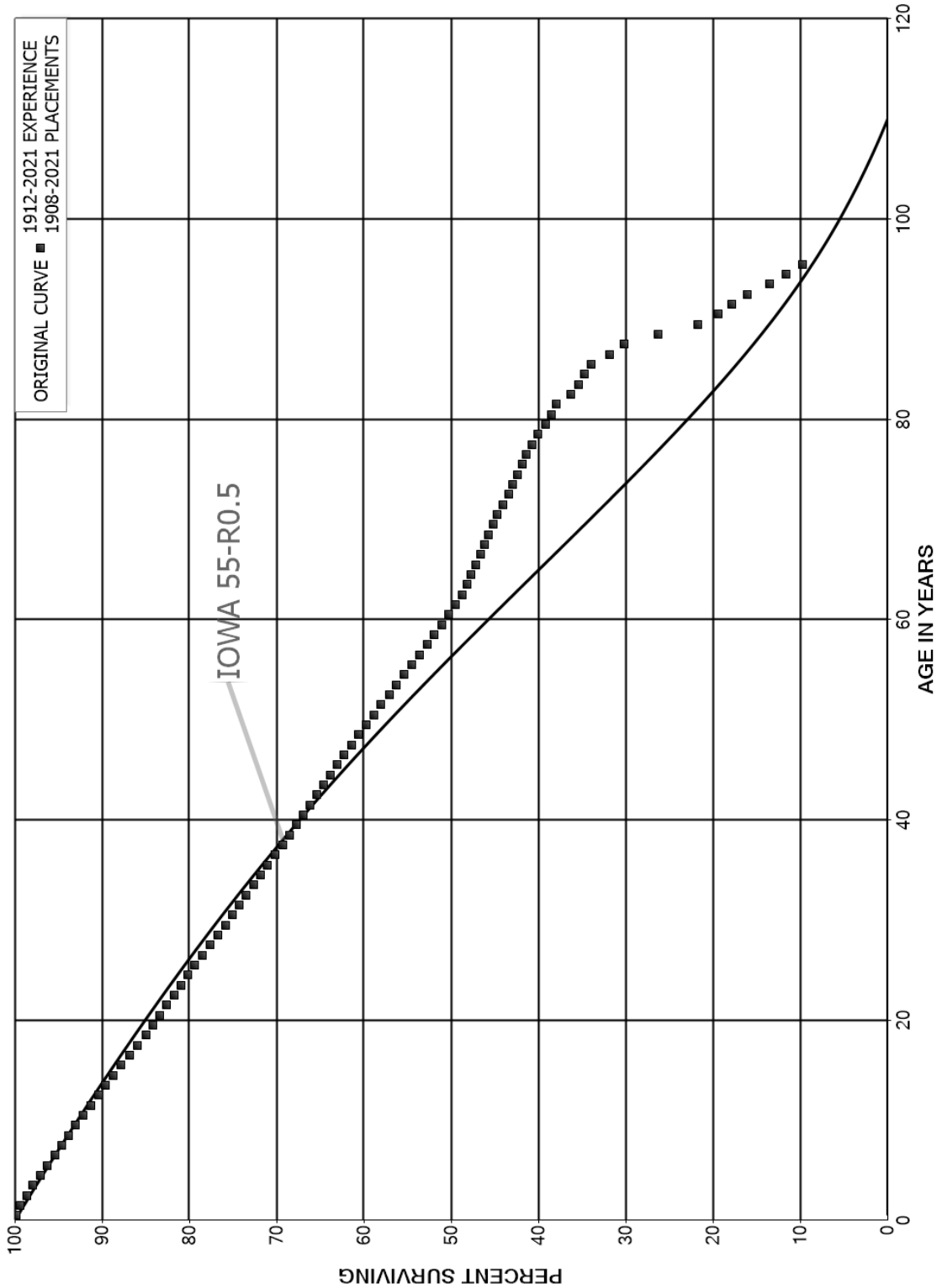
ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021 EXPERIENCE BAND 1961-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	628,898		0.0000	1.0000	58.44
80.5	553,305	1,321	0.0024	0.9976	58.44
81.5	548,444	203	0.0004	0.9996	58.30
82.5	543,213	2,057	0.0038	0.9962	58.28
83.5	538,954	697	0.0013	0.9987	58.06
84.5	537,206	78	0.0001	0.9999	57.99
85.5	414,279	0	0.0000	1.0000	57.98
86.5	412,569	1,525	0.0037	0.9963	57.98
87.5	410,919	24	0.0001	0.9999	57.76
88.5	290,405		0.0000	1.0000	57.76
89.5	229,964		0.0000	1.0000	57.76
90.5	229,926	0	0.0000	1.0000	57.76
91.5	229,926	39	0.0002	0.9998	57.76
92.5	207,725		0.0000	1.0000	57.75
93.5	194,335	0	0.0000	1.0000	57.75
94.5	189,913	74	0.0004	0.9996	57.75
95.5	182,493	0	0.0000	1.0000	57.73
96.5	165,969		0.0000	1.0000	57.73
97.5	160,511		0.0000	1.0000	57.73
98.5	98,630		0.0000	1.0000	57.73
99.5	98,500		0.0000	1.0000	57.73
100.5	98,370	0	0.0000	1.0000	57.73
101.5	98,353		0.0000	1.0000	57.73
102.5	97,316		0.0000	1.0000	57.73
103.5	97,158	0	0.0000	1.0000	57.73
104.5	97,090		0.0000	1.0000	57.73
105.5	95,579	549	0.0057	0.9943	57.73
106.5	95,030		0.0000	1.0000	57.40
107.5	44,242		0.0000	1.0000	57.40
108.5	43,397		0.0000	1.0000	57.40
109.5	43,397		0.0000	1.0000	57.40
110.5	43,397		0.0000	1.0000	57.40
111.5					57.40

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1912-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,721,459,940	2,630,536	0.0015	0.9985	100.00
0.5	1,679,039,246	8,345,836	0.0050	0.9950	99.85
1.5	1,609,319,546	11,058,028	0.0069	0.9931	99.35
2.5	1,526,696,864	11,712,353	0.0077	0.9923	98.67
3.5	1,471,459,160	11,956,710	0.0081	0.9919	97.91
4.5	1,410,733,914	12,738,572	0.0090	0.9910	97.12
5.5	1,348,446,185	11,498,809	0.0085	0.9915	96.24
6.5	1,289,082,304	10,774,572	0.0084	0.9916	95.42
7.5	1,228,480,040	10,376,036	0.0084	0.9916	94.62
8.5	1,162,305,580	10,004,859	0.0086	0.9914	93.82
9.5	1,088,931,440	9,875,497	0.0091	0.9909	93.01
10.5	1,023,551,094	9,856,576	0.0096	0.9904	92.17
11.5	975,369,882	9,119,811	0.0094	0.9906	91.28
12.5	930,873,732	8,702,202	0.0093	0.9907	90.43
13.5	888,103,600	8,673,824	0.0098	0.9902	89.58
14.5	844,997,178	8,801,314	0.0104	0.9896	88.71
15.5	800,662,960	9,065,352	0.0113	0.9887	87.78
16.5	765,250,440	7,755,672	0.0101	0.9899	86.79
17.5	733,917,662	7,734,715	0.0105	0.9895	85.91
18.5	702,576,027	6,923,021	0.0099	0.9901	85.01
19.5	665,709,401	6,475,578	0.0097	0.9903	84.17
20.5	635,481,707	5,991,366	0.0094	0.9906	83.35
21.5	605,804,761	5,833,651	0.0096	0.9904	82.56
22.5	577,051,557	5,399,850	0.0094	0.9906	81.77
23.5	549,735,082	5,587,079	0.0102	0.9898	81.00
24.5	525,424,460	5,345,038	0.0102	0.9898	80.18
25.5	500,229,816	5,589,181	0.0112	0.9888	79.36
26.5	472,274,944	5,361,691	0.0114	0.9886	78.48
27.5	443,573,488	5,056,746	0.0114	0.9886	77.59
28.5	416,350,176	4,494,312	0.0108	0.9892	76.70
29.5	392,230,862	4,241,393	0.0108	0.9892	75.87
30.5	366,812,648	3,973,987	0.0108	0.9892	75.05
31.5	343,396,373	3,628,197	0.0106	0.9894	74.24
32.5	321,815,353	3,631,278	0.0113	0.9887	73.46
33.5	300,628,681	3,250,281	0.0108	0.9892	72.63
34.5	278,831,034	3,192,275	0.0114	0.9886	71.84
35.5	258,628,249	3,062,281	0.0118	0.9882	71.02
36.5	240,949,190	3,016,708	0.0125	0.9875	70.18
37.5	224,220,826	2,492,701	0.0111	0.9889	69.30
38.5	210,920,534	2,404,205	0.0114	0.9886	68.53

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1912-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	197,895,308	2,317,185	0.0117	0.9883	67.75
40.5	184,786,633	2,130,499	0.0115	0.9885	66.96
41.5	170,288,179	2,018,437	0.0119	0.9881	66.18
42.5	155,813,436	1,845,604	0.0118	0.9882	65.40
43.5	141,256,022	1,711,747	0.0121	0.9879	64.62
44.5	127,392,826	1,580,992	0.0124	0.9876	63.84
45.5	113,645,743	1,459,802	0.0128	0.9872	63.05
46.5	101,509,360	1,318,821	0.0130	0.9870	62.24
47.5	90,185,481	1,187,671	0.0132	0.9868	61.43
48.5	75,752,921	1,059,436	0.0140	0.9860	60.62
49.5	66,757,754	1,001,040	0.0150	0.9850	59.77
50.5	60,059,156	883,609	0.0147	0.9853	58.88
51.5	53,885,692	839,854	0.0156	0.9844	58.01
52.5	47,294,919	710,838	0.0150	0.9850	57.11
53.5	42,456,699	660,939	0.0156	0.9844	56.25
54.5	37,947,546	618,589	0.0163	0.9837	55.37
55.5	33,955,334	534,681	0.0157	0.9843	54.47
56.5	30,461,985	501,513	0.0165	0.9835	53.61
57.5	27,506,925	436,226	0.0159	0.9841	52.73
58.5	24,725,915	403,470	0.0163	0.9837	51.89
59.5	22,692,608	346,128	0.0153	0.9847	51.05
60.5	20,638,469	321,759	0.0156	0.9844	50.27
61.5	18,859,377	288,103	0.0153	0.9847	49.48
62.5	17,052,678	184,521	0.0108	0.9892	48.73
63.5	15,863,204	164,728	0.0104	0.9896	48.20
64.5	14,592,091	173,346	0.0119	0.9881	47.70
65.5	13,219,948	139,405	0.0105	0.9895	47.13
66.5	11,877,076	129,317	0.0109	0.9891	46.64
67.5	11,106,259	107,725	0.0097	0.9903	46.13
68.5	10,347,770	113,747	0.0110	0.9890	45.68
69.5	9,464,088	103,294	0.0109	0.9891	45.18
70.5	8,809,644	116,825	0.0133	0.9867	44.69
71.5	8,328,753	127,247	0.0153	0.9847	44.09
72.5	7,869,124	95,108	0.0121	0.9879	43.42
73.5	7,329,289	86,904	0.0119	0.9881	42.90
74.5	6,298,694	78,492	0.0125	0.9875	42.39
75.5	5,435,739	66,068	0.0122	0.9878	41.86
76.5	4,892,628	77,290	0.0158	0.9842	41.35
77.5	4,003,117	65,516	0.0164	0.9836	40.70
78.5	3,724,080	77,864	0.0209	0.9791	40.03

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

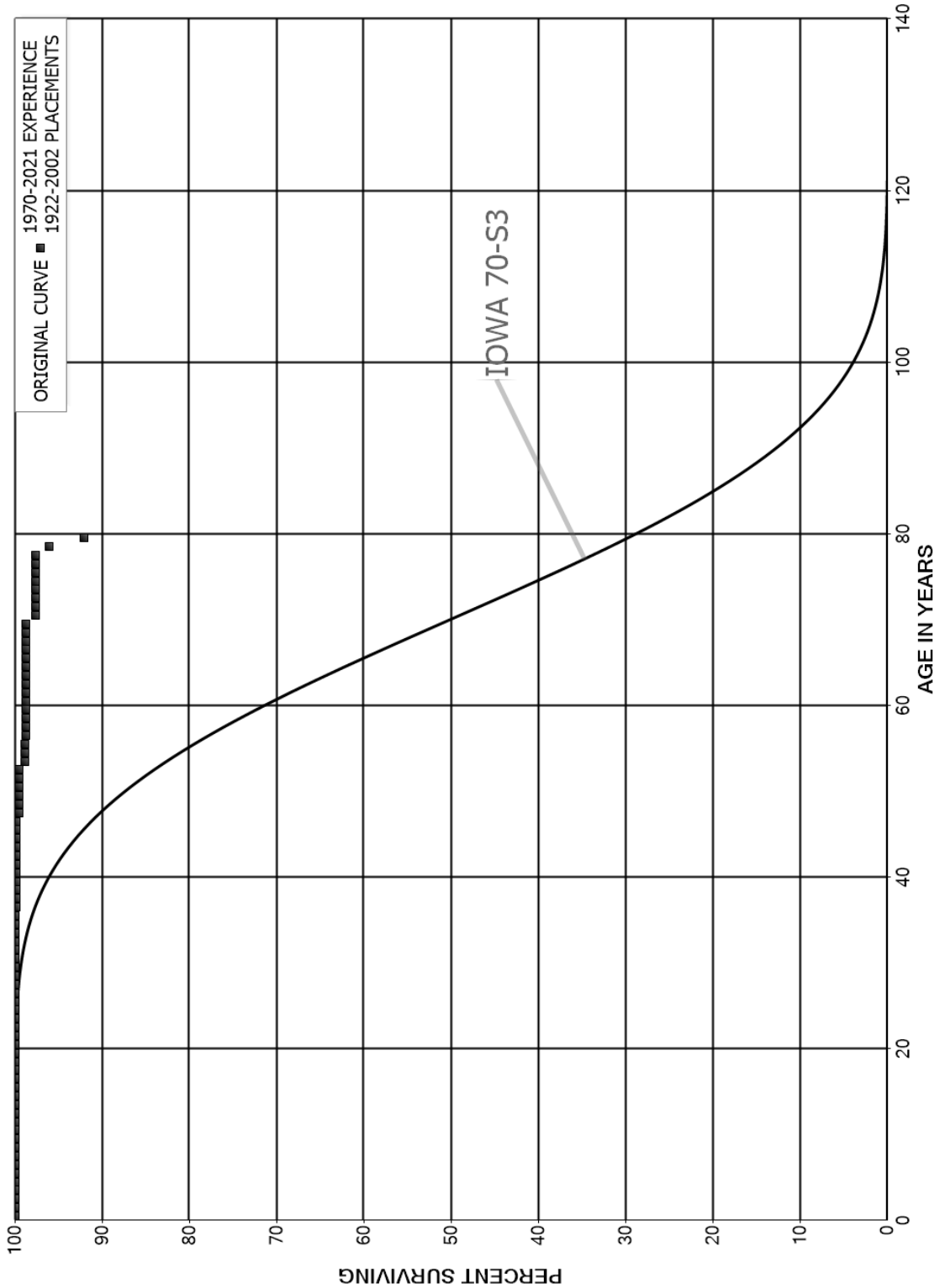
ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1912-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,502,085	59,018	0.0169	0.9831	39.19
80.5	3,205,925	52,117	0.0163	0.9837	38.53
81.5	2,993,342	129,101	0.0431	0.9569	37.91
82.5	2,729,760	64,912	0.0238	0.9762	36.27
83.5	2,549,586	51,471	0.0202	0.9798	35.41
84.5	2,268,237	45,606	0.0201	0.9799	34.69
85.5	367,117	22,910	0.0624	0.9376	34.00
86.5	334,373	17,551	0.0525	0.9475	31.88
87.5	307,667	40,365	0.1312	0.8688	30.20
88.5	259,970	44,992	0.1731	0.8269	26.24
89.5	210,781	22,758	0.1080	0.8920	21.70
90.5	169,204	13,175	0.0779	0.9221	19.36
91.5	132,120	13,376	0.1012	0.8988	17.85
92.5	99,593	15,572	0.1564	0.8436	16.04
93.5	48,853	6,997	0.1432	0.8568	13.53
94.5	8,621	1,389	0.1611	0.8389	11.59
95.5	247	137	0.5540	0.4460	9.73
96.5	110	74	0.6706	0.3294	4.34
97.5	36	36	0.9967	0.0033	1.43
98.5	0	0	0.9167	0.0833	0.00
99.5	0		0.0000	1.0000	0.00
100.5	0		0.0000	1.0000	0.00
101.5	0	0	1.0000		0.00
102.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2002 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,735,009		0.0000	1.0000	100.00
0.5	4,808,056		0.0000	1.0000	100.00
1.5	4,840,854		0.0000	1.0000	100.00
2.5	4,858,265		0.0000	1.0000	100.00
3.5	4,860,008		0.0000	1.0000	100.00
4.5	4,508,570		0.0000	1.0000	100.00
5.5	4,344,225		0.0000	1.0000	100.00
6.5	4,202,109		0.0000	1.0000	100.00
7.5	4,161,348		0.0000	1.0000	100.00
8.5	3,882,197		0.0000	1.0000	100.00
9.5	3,471,402		0.0000	1.0000	100.00
10.5	3,050,116		0.0000	1.0000	100.00
11.5	2,869,355		0.0000	1.0000	100.00
12.5	2,108,410		0.0000	1.0000	100.00
13.5	1,927,552		0.0000	1.0000	100.00
14.5	1,905,291	1,538	0.0008	0.9992	100.00
15.5	1,824,380		0.0000	1.0000	99.92
16.5	1,561,503		0.0000	1.0000	99.92
17.5	1,534,101		0.0000	1.0000	99.92
18.5	1,559,551		0.0000	1.0000	99.92
19.5	1,431,948		0.0000	1.0000	99.92
20.5	1,455,466		0.0000	1.0000	99.92
21.5	1,485,247		0.0000	1.0000	99.92
22.5	1,499,721		0.0000	1.0000	99.92
23.5	626,139		0.0000	1.0000	99.92
24.5	624,952		0.0000	1.0000	99.92
25.5	628,137		0.0000	1.0000	99.92
26.5	481,198		0.0000	1.0000	99.92
27.5	472,616		0.0000	1.0000	99.92
28.5	473,868		0.0000	1.0000	99.92
29.5	475,537		0.0000	1.0000	99.92
30.5	460,945		0.0000	1.0000	99.92
31.5	448,859		0.0000	1.0000	99.92
32.5	436,796		0.0000	1.0000	99.92
33.5	363,781		0.0000	1.0000	99.92
34.5	356,621		0.0000	1.0000	99.92
35.5	339,948	111	0.0003	0.9997	99.92
36.5	339,578		0.0000	1.0000	99.89
37.5	345,938		0.0000	1.0000	99.89
38.5	345,938		0.0000	1.0000	99.89

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2002 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	346,264		0.0000	1.0000	99.89
40.5	346,483		0.0000	1.0000	99.89
41.5	346,858		0.0000	1.0000	99.89
42.5	354,508		0.0000	1.0000	99.89
43.5	354,331		0.0000	1.0000	99.89
44.5	364,741		0.0000	1.0000	99.89
45.5	387,277		0.0000	1.0000	99.89
46.5	463,759	1,802	0.0039	0.9961	99.89
47.5	462,572		0.0000	1.0000	99.50
48.5	460,422		0.0000	1.0000	99.50
49.5	364,307		0.0000	1.0000	99.50
50.5	359,865		0.0000	1.0000	99.50
51.5	298,603		0.0000	1.0000	99.50
52.5	265,754	1,823	0.0069	0.9931	99.50
53.5	232,933		0.0000	1.0000	98.82
54.5	202,651		0.0000	1.0000	98.82
55.5	188,176	145	0.0008	0.9992	98.82
56.5	186,313		0.0000	1.0000	98.74
57.5	185,497		0.0000	1.0000	98.74
58.5	181,453		0.0000	1.0000	98.74
59.5	181,453		0.0000	1.0000	98.74
60.5	177,416		0.0000	1.0000	98.74
61.5	176,164		0.0000	1.0000	98.74
62.5	174,496		0.0000	1.0000	98.74
63.5	174,496		0.0000	1.0000	98.74
64.5	173,100		0.0000	1.0000	98.74
65.5	170,847	0	0.0000	1.0000	98.74
66.5	170,815		0.0000	1.0000	98.74
67.5	145,177		0.0000	1.0000	98.74
68.5	144,551		0.0000	1.0000	98.74
69.5	143,067	1,590	0.0111	0.9889	98.74
70.5	136,706		0.0000	1.0000	97.64
71.5	136,706		0.0000	1.0000	97.64
72.5	136,380		0.0000	1.0000	97.64
73.5	136,162		0.0000	1.0000	97.64
74.5	135,786		0.0000	1.0000	97.64
75.5	128,136		0.0000	1.0000	97.64
76.5	126,691		0.0000	1.0000	97.64
77.5	111,371	1,772	0.0159	0.9841	97.64
78.5	88,330	3,669	0.0415	0.9585	96.09

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

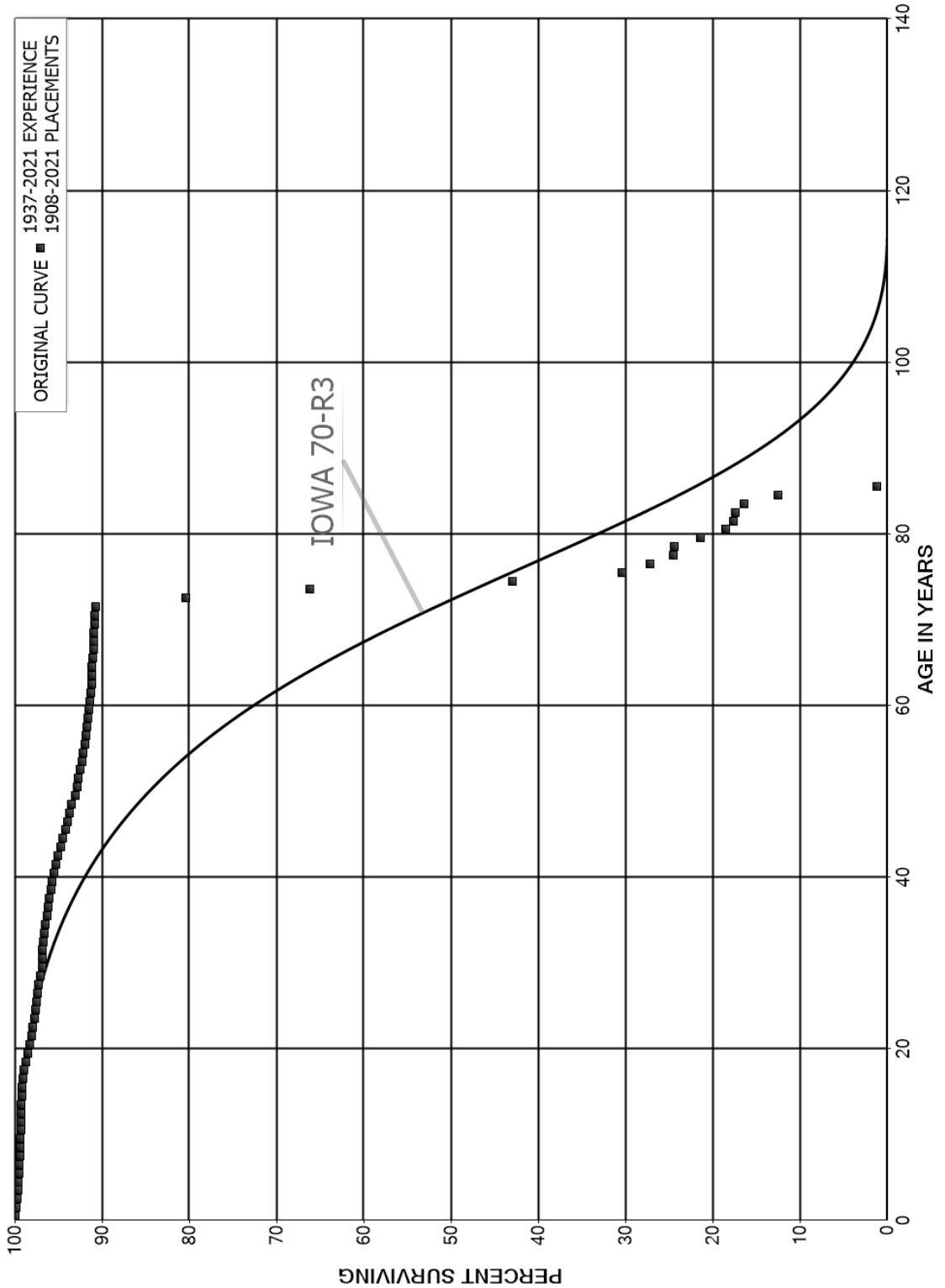
ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2002 EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,279		0.0000	1.0000	92.10
80.5					92.10

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,783,054	36,988	0.0010	0.9990	100.00
0.5	44,246,407	48,727	0.0011	0.9989	99.90
1.5	45,655,008	38,339	0.0008	0.9992	99.79
2.5	46,617,419	32,647	0.0007	0.9993	99.71
3.5	47,158,312	28,841	0.0006	0.9994	99.64
4.5	46,525,508	24,247	0.0005	0.9995	99.58
5.5	46,084,349	17,756	0.0004	0.9996	99.53
6.5	45,588,643	19,804	0.0004	0.9996	99.49
7.5	45,179,986	20,027	0.0004	0.9996	99.45
8.5	44,588,840	17,725	0.0004	0.9996	99.40
9.5	44,123,876	16,706	0.0004	0.9996	99.36
10.5	43,729,619	15,030	0.0003	0.9997	99.33
11.5	43,289,388	13,223	0.0003	0.9997	99.29
12.5	42,219,267	10,914	0.0003	0.9997	99.26
13.5	41,137,068	17,005	0.0004	0.9996	99.24
14.5	39,464,704	23,984	0.0006	0.9994	99.19
15.5	38,081,859	31,827	0.0008	0.9992	99.13
16.5	36,802,283	52,076	0.0014	0.9986	99.05
17.5	35,579,011	63,753	0.0018	0.9982	98.91
18.5	34,785,669	73,178	0.0021	0.9979	98.73
19.5	34,593,599	75,909	0.0022	0.9978	98.53
20.5	34,282,379	73,754	0.0022	0.9978	98.31
21.5	34,153,181	63,165	0.0018	0.9982	98.10
22.5	33,926,882	68,070	0.0020	0.9980	97.92
23.5	32,712,477	23,307	0.0007	0.9993	97.72
24.5	31,596,351	36,964	0.0012	0.9988	97.65
25.5	30,532,265	41,382	0.0014	0.9986	97.54
26.5	28,917,967	34,757	0.0012	0.9988	97.40
27.5	27,222,671	63,864	0.0023	0.9977	97.29
28.5	25,713,145	49,712	0.0019	0.9981	97.06
29.5	24,066,312	9,185	0.0004	0.9996	96.87
30.5	22,504,131	10,972	0.0005	0.9995	96.83
31.5	21,094,695	19,388	0.0009	0.9991	96.79
32.5	19,812,526	24,230	0.0012	0.9988	96.70
33.5	18,443,406	18,887	0.0010	0.9990	96.58
34.5	17,232,704	27,618	0.0016	0.9984	96.48
35.5	15,907,327	20,424	0.0013	0.9987	96.33
36.5	14,670,111	22,939	0.0016	0.9984	96.20
37.5	13,371,633	22,822	0.0017	0.9983	96.05
38.5	12,602,743	24,813	0.0020	0.9980	95.89

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,798,986	25,646	0.0022	0.9978	95.70
40.5	10,875,963	25,527	0.0023	0.9977	95.49
41.5	9,833,930	24,985	0.0025	0.9975	95.27
42.5	9,081,529	26,350	0.0029	0.9971	95.03
43.5	8,836,706	25,684	0.0029	0.9971	94.75
44.5	8,206,035	23,456	0.0029	0.9971	94.47
45.5	7,885,357	20,291	0.0026	0.9974	94.20
46.5	7,450,334	18,998	0.0025	0.9975	93.96
47.5	7,167,587	20,581	0.0029	0.9971	93.72
48.5	6,842,222	24,468	0.0036	0.9964	93.45
49.5	6,395,054	15,729	0.0025	0.9975	93.12
50.5	6,091,314	13,071	0.0021	0.9979	92.89
51.5	5,913,229	12,168	0.0021	0.9979	92.69
52.5	5,675,593	10,652	0.0019	0.9981	92.50
53.5	5,591,359	10,432	0.0019	0.9981	92.33
54.5	5,376,652	9,114	0.0017	0.9983	92.15
55.5	5,258,667	8,175	0.0016	0.9984	92.00
56.5	5,138,906	7,193	0.0014	0.9986	91.85
57.5	5,053,334	7,137	0.0014	0.9986	91.73
58.5	4,995,199	6,346	0.0013	0.9987	91.60
59.5	4,806,304	4,955	0.0010	0.9990	91.48
60.5	4,548,189	5,335	0.0012	0.9988	91.39
61.5	4,538,274	3,592	0.0008	0.9992	91.28
62.5	4,533,952	1,727	0.0004	0.9996	91.21
63.5	4,011,035	2,026	0.0005	0.9995	91.17
64.5	3,597,050	3,059	0.0009	0.9991	91.13
65.5	3,593,013	1,953	0.0005	0.9995	91.05
66.5	3,154,230	1,514	0.0005	0.9995	91.00
67.5	3,152,716	1,267	0.0004	0.9996	90.96
68.5	2,652,944	1,328	0.0005	0.9995	90.92
69.5	2,397,168	1,411	0.0006	0.9994	90.87
70.5	1,949,647	1,324	0.0007	0.9993	90.82
71.5	1,948,322	222,174	0.1140	0.8860	90.76
72.5	1,726,148	305,348	0.1769	0.8231	80.41
73.5	1,420,799	499,482	0.3516	0.6484	66.18
74.5	921,317	269,496	0.2925	0.7075	42.92
75.5	651,821	68,451	0.1050	0.8950	30.36
76.5	583,370	58,488	0.1003	0.8997	27.17
77.5	524,882	441	0.0008	0.9992	24.45
78.5	524,441	64,770	0.1235	0.8765	24.43

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

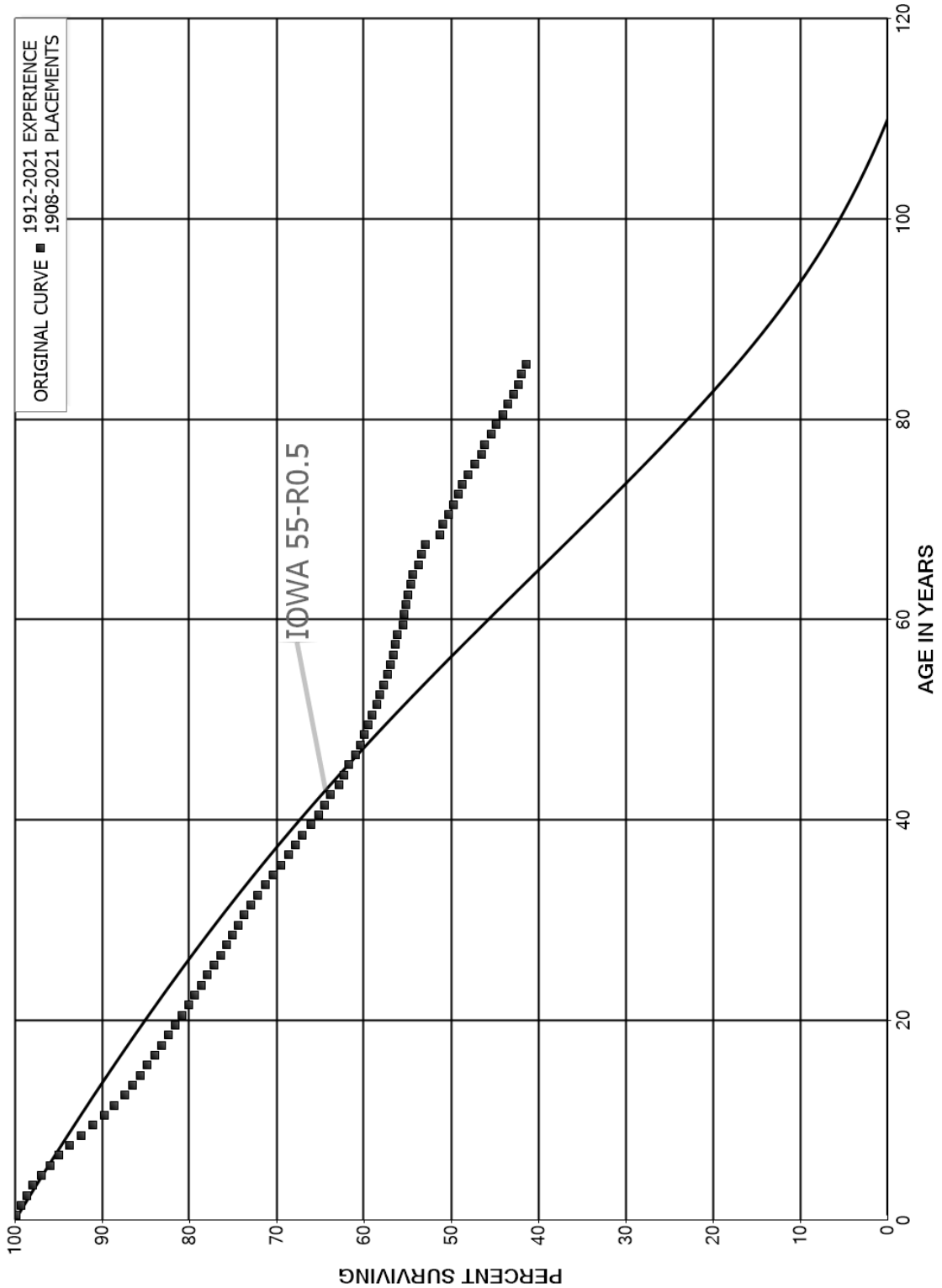
ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	459,672	63,444	0.1380	0.8620	21.41
80.5	396,228	17,113	0.0432	0.9568	18.46
81.5	379,114	6,443	0.0170	0.9830	17.66
82.5	372,671	19,613	0.0526	0.9474	17.36
83.5	353,058	84,830	0.2403	0.7597	16.45
84.5	268,228	242,859	0.9054	0.0946	12.49
85.5	25,369		0.0000	1.0000	1.18
86.5	25,369		0.0000	1.0000	1.18
87.5	25,369		0.0000	1.0000	1.18
88.5	25,369		0.0000	1.0000	1.18
89.5	25,369		0.0000	1.0000	1.18
90.5	25,369		0.0000	1.0000	1.18
91.5	25,369		0.0000	1.0000	1.18
92.5	25,369	24,444	0.9635	0.0365	1.18
93.5	925		0.0000	1.0000	0.04
94.5	925		0.0000	1.0000	0.04
95.5	925		0.0000	1.0000	0.04
96.5	925		0.0000	1.0000	0.04
97.5	925		0.0000	1.0000	0.04
98.5	925		0.0000	1.0000	0.04
99.5	925		0.0000	1.0000	0.04
100.5	925		0.0000	1.0000	0.04
101.5	925		0.0000	1.0000	0.04
102.5	925		0.0000	1.0000	0.04
103.5	925		0.0000	1.0000	0.04
104.5	925		0.0000	1.0000	0.04
105.5	925		0.0000	1.0000	0.04
106.5	925		0.0000	1.0000	0.04
107.5	925		0.0000	1.0000	0.04
108.5	925		0.0000	1.0000	0.04
109.5	925		0.0000	1.0000	0.04
110.5	925		0.0000	1.0000	0.04
111.5	925		0.0000	1.0000	0.04
112.5	925	925	1.0000		0.04
113.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1912-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,714,871,454	2,993,299	0.0017	0.9983	100.00
0.5	1,641,847,311	9,380,406	0.0057	0.9943	99.83
1.5	1,548,023,467	10,045,631	0.0065	0.9935	99.26
2.5	1,463,563,120	10,402,329	0.0071	0.9929	98.61
3.5	1,392,698,187	12,988,228	0.0093	0.9907	97.91
4.5	1,278,579,463	13,199,684	0.0103	0.9897	97.00
5.5	1,178,282,642	13,455,696	0.0114	0.9886	96.00
6.5	1,070,734,216	13,032,691	0.0122	0.9878	94.90
7.5	996,363,939	14,121,259	0.0142	0.9858	93.74
8.5	905,798,114	13,378,857	0.0148	0.9852	92.42
9.5	837,352,104	11,787,124	0.0141	0.9859	91.05
10.5	775,244,860	9,616,549	0.0124	0.9876	89.77
11.5	729,109,129	10,408,978	0.0143	0.9857	88.66
12.5	693,339,021	7,235,331	0.0104	0.9896	87.39
13.5	663,183,986	6,483,106	0.0098	0.9902	86.48
14.5	638,951,723	5,854,469	0.0092	0.9908	85.63
15.5	615,324,699	6,086,427	0.0099	0.9901	84.85
16.5	591,806,263	5,649,932	0.0095	0.9905	84.01
17.5	573,028,513	5,331,719	0.0093	0.9907	83.21
18.5	555,796,979	5,580,879	0.0100	0.9900	82.43
19.5	535,873,046	5,129,492	0.0096	0.9904	81.60
20.5	517,572,541	4,555,725	0.0088	0.9912	80.82
21.5	497,963,141	4,143,883	0.0083	0.9917	80.11
22.5	477,911,078	4,721,252	0.0099	0.9901	79.45
23.5	451,827,403	3,897,924	0.0086	0.9914	78.66
24.5	426,394,786	4,422,640	0.0104	0.9896	77.98
25.5	400,805,001	3,759,325	0.0094	0.9906	77.17
26.5	372,143,193	3,494,118	0.0094	0.9906	76.45
27.5	342,647,061	3,101,084	0.0091	0.9909	75.73
28.5	317,625,525	2,868,371	0.0090	0.9910	75.05
29.5	291,352,802	2,608,762	0.0090	0.9910	74.37
30.5	265,299,479	2,701,511	0.0102	0.9898	73.70
31.5	238,900,546	2,669,769	0.0112	0.9888	72.95
32.5	214,562,412	2,675,290	0.0125	0.9875	72.14
33.5	196,213,175	2,420,109	0.0123	0.9877	71.24
34.5	180,302,053	2,293,485	0.0127	0.9873	70.36
35.5	167,099,503	1,947,711	0.0117	0.9883	69.46
36.5	156,062,909	1,977,996	0.0127	0.9873	68.65
37.5	144,784,217	1,621,243	0.0112	0.9888	67.78
38.5	136,550,000	1,892,662	0.0139	0.9861	67.02

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1912-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	127,578,322	1,742,731	0.0137	0.9863	66.10
40.5	119,827,596	1,274,246	0.0106	0.9894	65.19
41.5	109,017,866	1,213,128	0.0111	0.9889	64.50
42.5	100,200,805	1,409,399	0.0141	0.9859	63.78
43.5	93,039,318	871,374	0.0094	0.9906	62.88
44.5	85,904,828	821,005	0.0096	0.9904	62.30
45.5	79,277,571	915,881	0.0116	0.9884	61.70
46.5	72,135,736	639,853	0.0089	0.9911	60.99
47.5	66,061,799	528,996	0.0080	0.9920	60.45
48.5	57,871,607	459,476	0.0079	0.9921	59.96
49.5	51,650,607	402,923	0.0078	0.9922	59.49
50.5	46,405,949	371,433	0.0080	0.9920	59.02
51.5	41,466,448	279,052	0.0067	0.9933	58.55
52.5	36,235,048	270,602	0.0075	0.9925	58.16
53.5	31,970,181	245,431	0.0077	0.9923	57.72
54.5	28,059,361	185,591	0.0066	0.9934	57.28
55.5	25,299,750	110,775	0.0044	0.9956	56.90
56.5	23,330,191	123,381	0.0053	0.9947	56.65
57.5	21,588,953	68,864	0.0032	0.9968	56.35
58.5	20,054,185	223,622	0.0112	0.9888	56.17
59.5	18,415,092	55,793	0.0030	0.9970	55.54
60.5	16,889,858	66,392	0.0039	0.9961	55.38
61.5	15,664,545	67,772	0.0043	0.9957	55.16
62.5	14,563,863	78,319	0.0054	0.9946	54.92
63.5	13,509,665	48,013	0.0036	0.9964	54.63
64.5	12,411,274	152,157	0.0123	0.9877	54.43
65.5	11,208,371	77,118	0.0069	0.9931	53.76
66.5	9,675,701	88,068	0.0091	0.9909	53.39
67.5	8,860,362	267,566	0.0302	0.9698	52.91
68.5	7,799,723	62,100	0.0080	0.9920	51.31
69.5	7,301,564	84,384	0.0116	0.9884	50.90
70.5	6,736,114	71,433	0.0106	0.9894	50.31
71.5	6,222,942	74,052	0.0119	0.9881	49.78
72.5	5,726,776	58,146	0.0102	0.9898	49.19
73.5	5,304,342	63,383	0.0119	0.9881	48.69
74.5	4,881,802	78,526	0.0161	0.9839	48.11
75.5	4,342,368	76,564	0.0176	0.9824	47.33
76.5	3,943,121	31,537	0.0080	0.9920	46.50
77.5	3,530,921	54,076	0.0153	0.9847	46.13
78.5	3,396,699	47,708	0.0140	0.9860	45.42

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

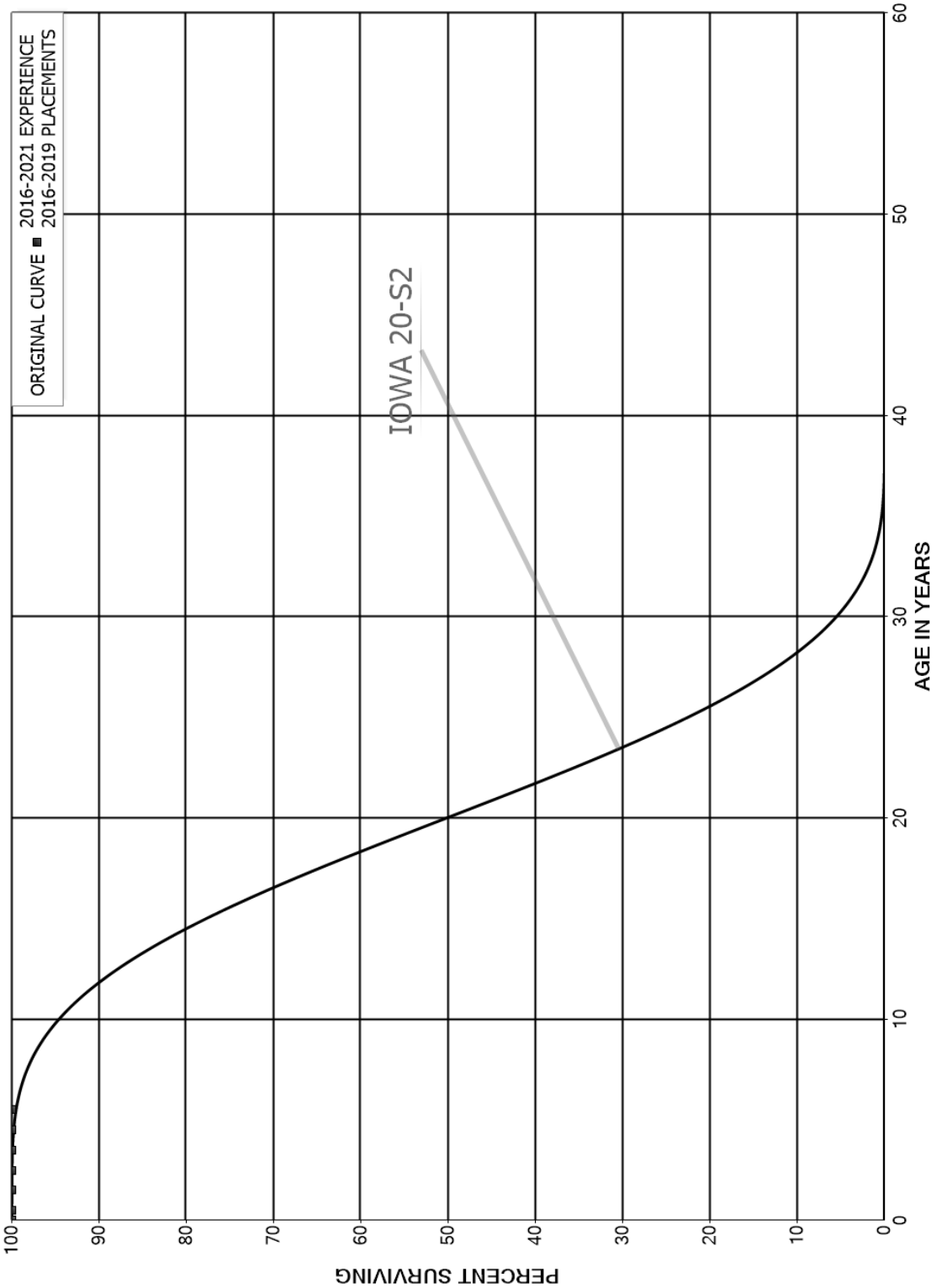
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1912-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,200,476	47,986	0.0150	0.9850	44.78
80.5	2,995,324	38,771	0.0129	0.9871	44.11
81.5	2,775,421	47,005	0.0169	0.9831	43.54
82.5	2,617,206	28,612	0.0109	0.9891	42.80
83.5	2,479,595	23,556	0.0095	0.9905	42.33
84.5	2,277,655	28,014	0.0123	0.9877	41.93
85.5	1,176,117	13,924	0.0118	0.9882	41.42
86.5	1,127,991	12,173	0.0108	0.9892	40.93
87.5	1,105,580	21,348	0.0193	0.9807	40.48
88.5	1,070,294	20,382	0.0190	0.9810	39.70
89.5	1,132,848	17,845	0.0158	0.9842	38.95
90.5	1,086,870	9,742	0.0090	0.9910	38.33
91.5	1,034,593	18,580	0.0180	0.9820	37.99
92.5	979,824	14,224	0.0145	0.9855	37.31
93.5	937,411	10,711	0.0114	0.9886	36.77
94.5	859,369	9,794	0.0114	0.9886	36.35
95.5	677,420	8,120	0.0120	0.9880	35.93
96.5	643,566	13,714	0.0213	0.9787	35.50
97.5	578,558	8,846	0.0153	0.9847	34.74
98.5	315,084	5,205	0.0165	0.9835	34.21
99.5	289,061	6,071	0.0210	0.9790	33.65
100.5	275,946	8,687	0.0315	0.9685	32.94
101.5	256,190	9,705	0.0379	0.9621	31.90
102.5	216,591	10,754	0.0497	0.9503	30.70
103.5	198,218	3,931	0.0198	0.9802	29.17
104.5	174,517	3,916	0.0224	0.9776	28.59
105.5	151,931	3,048	0.0201	0.9799	27.95
106.5	94,508	2,557	0.0271	0.9729	27.39
107.5	25,577	2,024	0.0791	0.9209	26.65
108.5	23,164	1,236	0.0534	0.9466	24.54
109.5	21,853	1,099	0.0503	0.9497	23.23
110.5	20,754	1,011	0.0487	0.9513	22.06
111.5	19,743	1,100	0.0557	0.9443	20.99
112.5	10,352	637	0.0616	0.9384	19.82
113.5					18.60

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

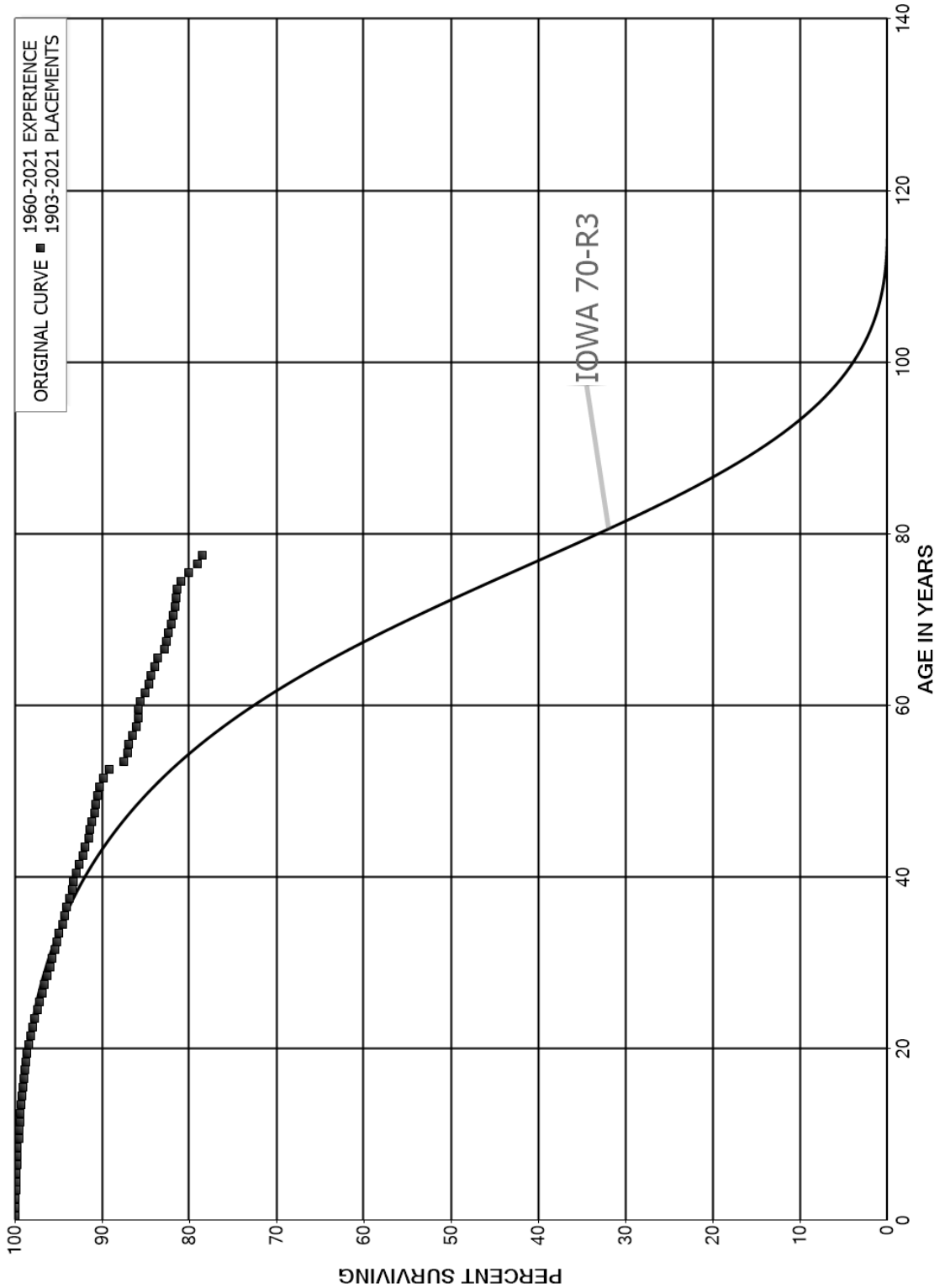
ACCOUNT 365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2019 EXPERIENCE BAND 2016-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,828,209		0.0000	1.0000	100.00
0.5	1,916,619		0.0000	1.0000	100.00
1.5	1,699,261		0.0000	1.0000	100.00
2.5	1,458,460		0.0000	1.0000	100.00
3.5	815,069		0.0000	1.0000	100.00
4.5	646,578		0.0000	1.0000	100.00
5.5					100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	241,837,137	94,294	0.0004	0.9996	100.00
0.5	234,087,226	84,280	0.0004	0.9996	99.96
1.5	223,952,161	73,571	0.0003	0.9997	99.93
2.5	213,445,725	71,386	0.0003	0.9997	99.89
3.5	207,065,354	62,300	0.0003	0.9997	99.86
4.5	191,531,730	67,205	0.0004	0.9996	99.83
5.5	183,801,307	55,868	0.0003	0.9997	99.79
6.5	174,990,982	74,028	0.0004	0.9996	99.76
7.5	170,273,440	78,621	0.0005	0.9995	99.72
8.5	163,925,002	198,750	0.0012	0.9988	99.68
9.5	156,455,890	95,645	0.0006	0.9994	99.55
10.5	150,437,514	148,922	0.0010	0.9990	99.49
11.5	145,607,600	79,400	0.0005	0.9995	99.39
12.5	141,479,946	97,877	0.0007	0.9993	99.34
13.5	136,449,475	100,773	0.0007	0.9993	99.27
14.5	130,775,829	149,011	0.0011	0.9989	99.20
15.5	124,357,733	120,931	0.0010	0.9990	99.09
16.5	118,697,576	142,785	0.0012	0.9988	98.99
17.5	111,890,307	126,729	0.0011	0.9989	98.87
18.5	107,734,292	171,282	0.0016	0.9984	98.76
19.5	103,170,753	228,737	0.0022	0.9978	98.60
20.5	98,765,706	162,140	0.0016	0.9984	98.38
21.5	94,275,095	228,006	0.0024	0.9976	98.22
22.5	90,704,982	251,434	0.0028	0.9972	97.98
23.5	87,255,636	282,201	0.0032	0.9968	97.71
24.5	82,801,385	215,713	0.0026	0.9974	97.40
25.5	79,121,874	241,889	0.0031	0.9969	97.14
26.5	73,094,841	210,696	0.0029	0.9971	96.85
27.5	65,577,733	208,032	0.0032	0.9968	96.57
28.5	60,165,186	173,294	0.0029	0.9971	96.26
29.5	54,512,332	160,501	0.0029	0.9971	95.98
30.5	48,766,832	150,500	0.0031	0.9969	95.70
31.5	44,673,473	90,938	0.0020	0.9980	95.40
32.5	40,873,494	111,101	0.0027	0.9973	95.21
33.5	37,850,845	157,008	0.0041	0.9959	94.95
34.5	34,211,395	93,332	0.0027	0.9973	94.56
35.5	31,748,861	85,429	0.0027	0.9973	94.30
36.5	29,803,564	97,449	0.0033	0.9967	94.05
37.5	28,516,355	87,816	0.0031	0.9969	93.74
38.5	27,650,998	62,342	0.0023	0.9977	93.45

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,514,948	72,882	0.0027	0.9973	93.24
40.5	25,151,180	105,345	0.0042	0.9958	92.98
41.5	23,312,554	94,367	0.0040	0.9960	92.59
42.5	21,653,419	70,833	0.0033	0.9967	92.22
43.5	19,600,335	79,071	0.0040	0.9960	91.92
44.5	18,369,117	35,932	0.0020	0.9980	91.55
45.5	15,827,907	36,220	0.0023	0.9977	91.37
46.5	13,601,596	43,931	0.0032	0.9968	91.16
47.5	12,139,421	19,909	0.0016	0.9984	90.86
48.5	9,126,344	16,984	0.0019	0.9981	90.71
49.5	7,530,719	19,855	0.0026	0.9974	90.55
50.5	6,516,411	31,122	0.0048	0.9952	90.31
51.5	5,953,920	44,122	0.0074	0.9926	89.88
52.5	5,208,517	102,623	0.0197	0.9803	89.21
53.5	4,583,338	20,221	0.0044	0.9956	87.45
54.5	3,907,837	5,062	0.0013	0.9987	87.07
55.5	3,697,166	20,015	0.0054	0.9946	86.95
56.5	3,619,528	17,102	0.0047	0.9953	86.48
57.5	3,422,448	7,681	0.0022	0.9978	86.07
58.5	3,332,814	2,693	0.0008	0.9992	85.88
59.5	3,290,307	9,050	0.0028	0.9972	85.81
60.5	3,170,122	17,360	0.0055	0.9945	85.58
61.5	3,038,309	15,991	0.0053	0.9947	85.11
62.5	2,904,487	7,836	0.0027	0.9973	84.66
63.5	2,826,286	15,316	0.0054	0.9946	84.43
64.5	2,699,548	12,456	0.0046	0.9954	83.97
65.5	2,607,382	24,125	0.0093	0.9907	83.59
66.5	2,477,031	5,830	0.0024	0.9976	82.81
67.5	2,339,202	4,923	0.0021	0.9979	82.62
68.5	2,126,069	9,602	0.0045	0.9955	82.44
69.5	1,770,269	4,860	0.0027	0.9973	82.07
70.5	1,675,560	5,700	0.0034	0.9966	81.85
71.5	1,571,570	420	0.0003	0.9997	81.57
72.5	1,361,868	3,187	0.0023	0.9977	81.55
73.5	1,277,755	7,198	0.0056	0.9944	81.35
74.5	1,246,868	13,379	0.0107	0.9893	80.90
75.5	1,203,359	13,682	0.0114	0.9886	80.03
76.5	1,182,444	9,400	0.0079	0.9921	79.12
77.5	1,172,959	5,408	0.0046	0.9954	78.49
78.5	1,169,203	1,285	0.0011	0.9989	78.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

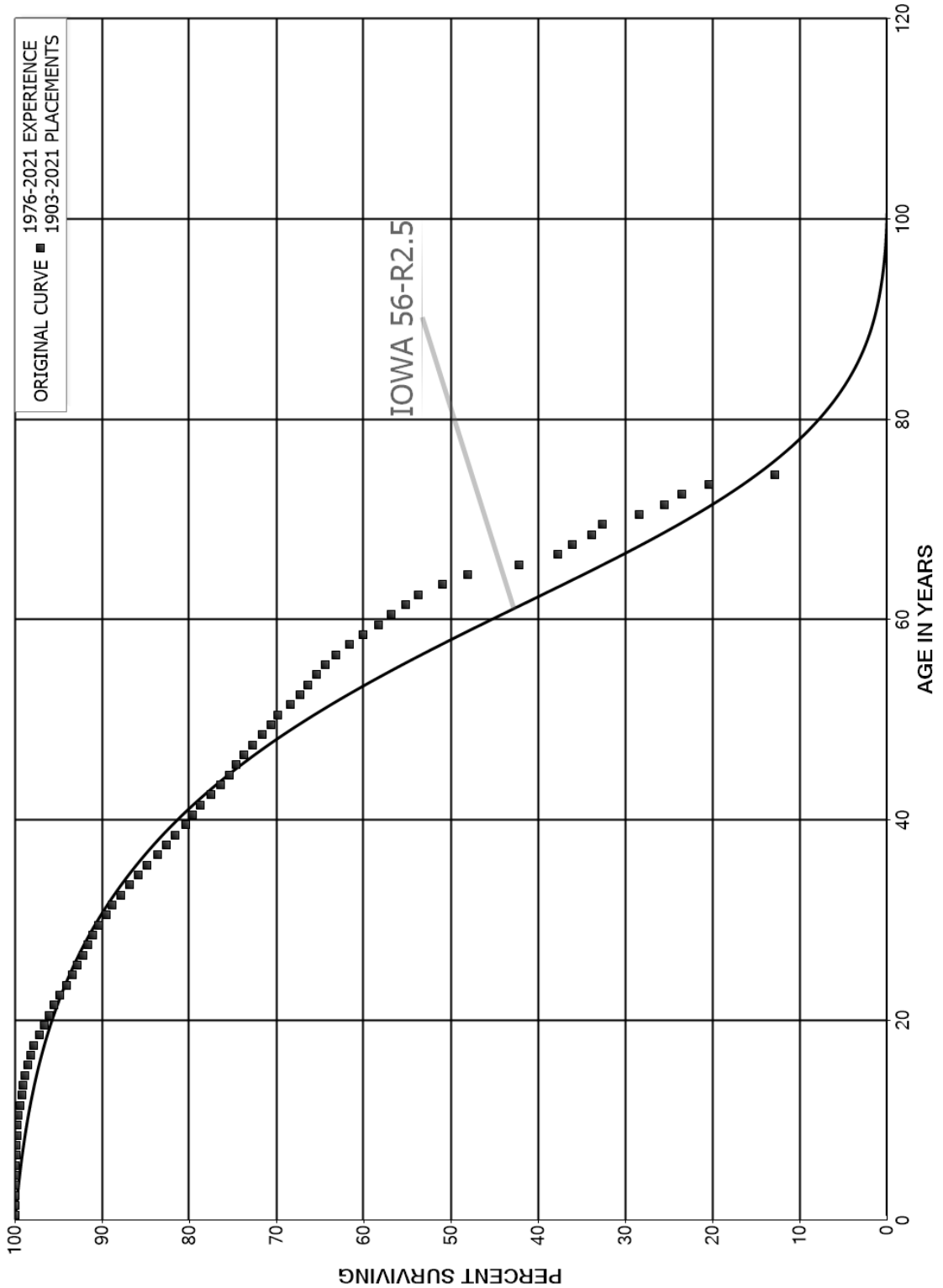
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,177,887	1,676	0.0014	0.9986	78.04
80.5	1,147,492	6,930	0.0060	0.9940	77.93
81.5	1,097,885	1,922	0.0018	0.9982	77.46
82.5	1,061,355	1,539	0.0015	0.9985	77.32
83.5	1,050,480	2,883	0.0027	0.9973	77.21
84.5	1,033,188	1,612	0.0016	0.9984	77.00
85.5	1,027,032	2,055	0.0020	0.9980	76.88
86.5	987,713	2,141	0.0022	0.9978	76.73
87.5	979,135	1,680	0.0017	0.9983	76.56
88.5	927,942	5,028	0.0054	0.9946	76.43
89.5	663,343	2,651	0.0040	0.9960	76.01
90.5	573,572	6,142	0.0107	0.9893	75.71
91.5	525,719	1,072	0.0020	0.9980	74.90
92.5	495,317	977	0.0020	0.9980	74.75
93.5	440,195	2,583	0.0059	0.9941	74.60
94.5	394,177	4,331	0.0110	0.9890	74.16
95.5	353,176	882	0.0025	0.9975	73.35
96.5	328,520	467	0.0014	0.9986	73.16
97.5	290,895	304	0.0010	0.9990	73.06
98.5	276,059	555	0.0020	0.9980	72.98
99.5	233,866	680	0.0029	0.9971	72.84
100.5	231,807	460	0.0020	0.9980	72.63
101.5	229,269	603	0.0026	0.9974	72.48
102.5	224,429	35	0.0002	0.9998	72.29
103.5	224,394	1,118	0.0050	0.9950	72.28
104.5	215,890	703	0.0033	0.9967	71.92
105.5	113,946	330	0.0029	0.9971	71.68
106.5	96,049	297	0.0031	0.9969	71.48
107.5	88,046	303	0.0034	0.9966	71.26
108.5	88,192	510	0.0058	0.9942	71.01
109.5	65,014	286	0.0044	0.9956	70.60
110.5	63,432	187	0.0029	0.9971	70.29
111.5	63,245	1,081	0.0171	0.9829	70.08
112.5	51,979	605	0.0116	0.9884	68.88
113.5	47,375	1,213	0.0256	0.9744	68.08
114.5	29,610	2	0.0001	0.9999	66.34
115.5	29,608	1	0.0000	1.0000	66.33
116.5	29,607	1,237	0.0418	0.9582	66.33
117.5	28,370	460	0.0162	0.9838	63.56
118.5					62.53

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1976-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	748,110,918	13,317	0.0000	1.0000	100.00
0.5	706,230,033	52,006	0.0001	0.9999	100.00
1.5	675,019,203	78,946	0.0001	0.9999	99.99
2.5	651,077,757	137,810	0.0002	0.9998	99.98
3.5	639,043,532	122,361	0.0002	0.9998	99.96
4.5	622,449,327	188,144	0.0003	0.9997	99.94
5.5	601,288,778	204,747	0.0003	0.9997	99.91
6.5	564,927,295	297,985	0.0005	0.9995	99.87
7.5	535,861,284	282,652	0.0005	0.9995	99.82
8.5	507,412,977	444,541	0.0009	0.9991	99.77
9.5	483,881,973	526,040	0.0011	0.9989	99.68
10.5	452,346,276	802,885	0.0018	0.9982	99.57
11.5	425,536,859	763,088	0.0018	0.9982	99.40
12.5	404,734,359	664,728	0.0016	0.9984	99.22
13.5	380,513,184	801,709	0.0021	0.9979	99.06
14.5	352,482,420	1,096,903	0.0031	0.9969	98.85
15.5	327,809,046	1,125,735	0.0034	0.9966	98.54
16.5	306,586,399	1,260,973	0.0041	0.9959	98.20
17.5	286,624,090	1,929,045	0.0067	0.9933	97.80
18.5	271,026,747	1,455,914	0.0054	0.9946	97.14
19.5	254,011,926	1,568,527	0.0062	0.9938	96.62
20.5	238,138,522	1,365,174	0.0057	0.9943	96.02
21.5	224,647,909	1,488,393	0.0066	0.9934	95.47
22.5	211,185,989	1,626,145	0.0077	0.9923	94.84
23.5	198,118,441	1,505,206	0.0076	0.9924	94.11
24.5	183,163,269	1,170,897	0.0064	0.9936	93.39
25.5	167,661,149	1,138,079	0.0068	0.9932	92.80
26.5	152,136,201	892,692	0.0059	0.9941	92.17
27.5	133,171,346	832,651	0.0063	0.9937	91.62
28.5	117,596,982	895,713	0.0076	0.9924	91.05
29.5	102,269,343	991,737	0.0097	0.9903	90.36
30.5	85,840,776	666,862	0.0078	0.9922	89.48
31.5	71,822,789	754,186	0.0105	0.9895	88.79
32.5	63,756,256	722,339	0.0113	0.9887	87.85
33.5	56,725,216	675,876	0.0119	0.9881	86.86
34.5	49,246,511	596,367	0.0121	0.9879	85.82
35.5	44,273,765	604,488	0.0137	0.9863	84.78
36.5	39,288,698	493,317	0.0126	0.9874	83.63
37.5	36,087,833	429,041	0.0119	0.9881	82.58
38.5	33,368,401	496,098	0.0149	0.9851	81.60

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1976-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,162,062	303,879	0.0101	0.9899	80.38
40.5	27,127,671	306,374	0.0113	0.9887	79.57
41.5	24,417,971	352,898	0.0145	0.9855	78.67
42.5	21,698,397	319,127	0.0147	0.9853	77.54
43.5	18,691,539	237,729	0.0127	0.9873	76.40
44.5	16,213,692	172,925	0.0107	0.9893	75.42
45.5	13,252,845	157,908	0.0119	0.9881	74.62
46.5	10,867,076	154,348	0.0142	0.9858	73.73
47.5	9,092,031	127,711	0.0140	0.9860	72.68
48.5	6,327,804	88,196	0.0139	0.9861	71.66
49.5	4,730,441	54,463	0.0115	0.9885	70.66
50.5	3,912,067	82,730	0.0211	0.9789	69.85
51.5	3,488,515	55,912	0.0160	0.9840	68.37
52.5	3,053,557	39,689	0.0130	0.9870	67.28
53.5	2,626,391	39,950	0.0152	0.9848	66.40
54.5	2,291,740	33,956	0.0148	0.9852	65.39
55.5	1,990,348	37,421	0.0188	0.9812	64.42
56.5	1,752,221	44,846	0.0256	0.9744	63.21
57.5	1,531,762	39,310	0.0257	0.9743	61.60
58.5	1,377,709	39,761	0.0289	0.9711	60.01
59.5	1,227,962	30,892	0.0252	0.9748	58.28
60.5	1,147,770	34,194	0.0298	0.9702	56.82
61.5	1,049,049	26,652	0.0254	0.9746	55.12
62.5	615,394	31,543	0.0513	0.9487	53.72
63.5	551,324	31,723	0.0575	0.9425	50.97
64.5	463,509	56,264	0.1214	0.8786	48.04
65.5	376,713	39,524	0.1049	0.8951	42.21
66.5	251,309	11,650	0.0464	0.9536	37.78
67.5	205,700	12,424	0.0604	0.9396	36.03
68.5	166,390	6,080	0.0365	0.9635	33.85
69.5	127,135	16,525	0.1300	0.8700	32.61
70.5	77,664	7,724	0.0995	0.9005	28.37
71.5	69,940	5,561	0.0795	0.9205	25.55
72.5	49,299	6,665	0.1352	0.8648	23.52
73.5	41,272	15,168	0.3675	0.6325	20.34
74.5	25,369	4,499	0.1773	0.8227	12.86
75.5	20,780	1,990	0.0958	0.9042	10.58
76.5	18,789	3,183	0.1694	0.8306	9.57
77.5	15,606	2,050	0.1314	0.8686	7.95
78.5	13,556	5,030	0.3711	0.6289	6.90

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

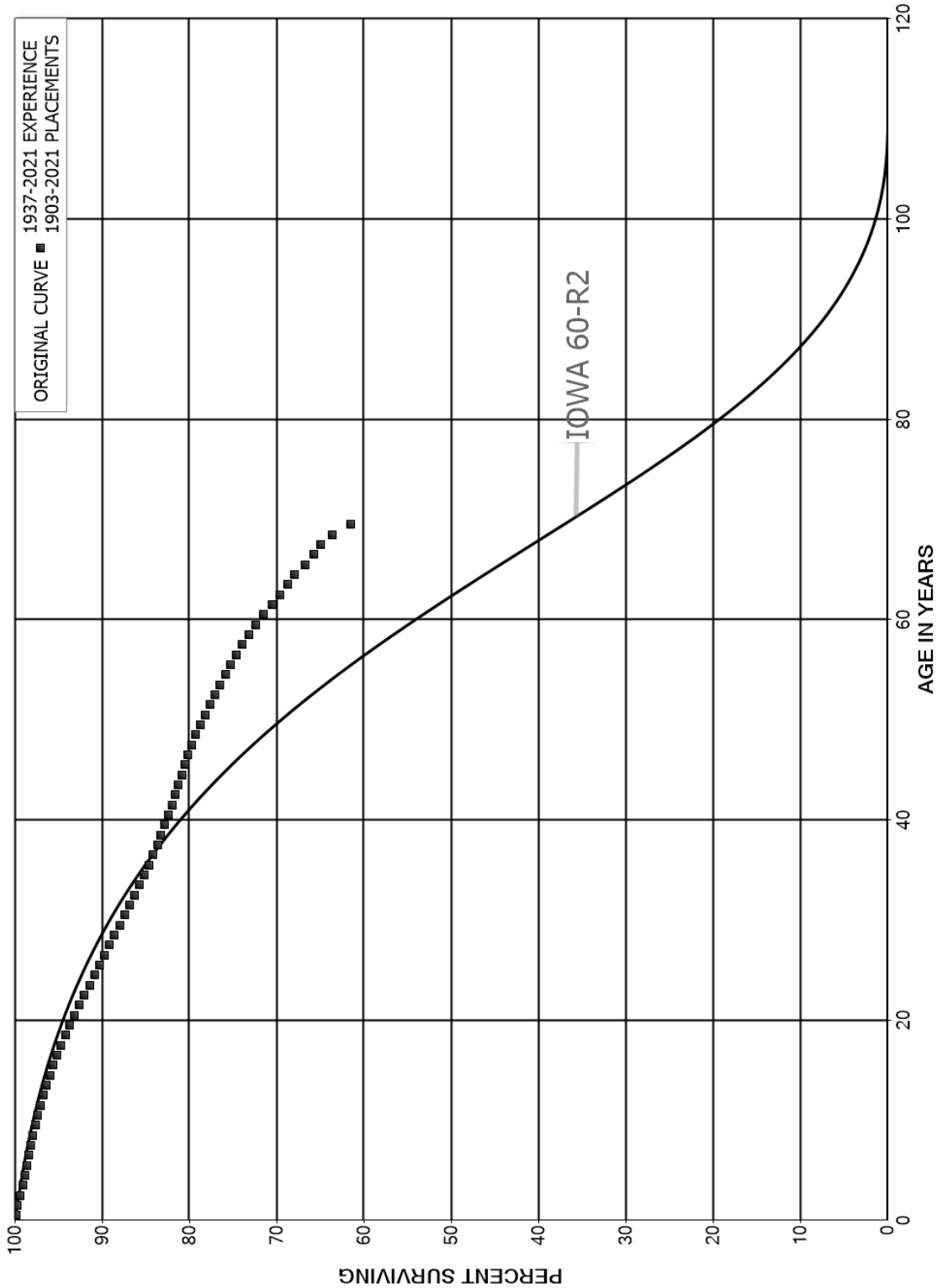
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1976-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,525	32	0.0037	0.9963	4.34
80.5	7,570	193	0.0255	0.9745	4.33
81.5	5,694	81	0.0143	0.9857	4.22
82.5	5,538	69	0.0125	0.9875	4.16
83.5	5,465	222	0.0406	0.9594	4.10
84.5	5,109	471	0.0922	0.9078	3.94
85.5	4,616	98	0.0213	0.9787	3.57
86.5	4,478	141	0.0315	0.9685	3.50
87.5	4,303	144	0.0334	0.9666	3.39
88.5	3,839	118	0.0309	0.9691	3.27
89.5	3,318	43	0.0129	0.9871	3.17
90.5	3,191	407	0.1276	0.8724	3.13
91.5	2,528	112	0.0445	0.9555	2.73
92.5	2,367	217	0.0919	0.9081	2.61
93.5	1,340	61	0.0455	0.9545	2.37
94.5	1,201	89	0.0738	0.9262	2.26
95.5	1,076	315	0.2929	0.7071	2.10
96.5	760	56	0.0737	0.9263	1.48
97.5	674	82	0.1217	0.8783	1.37
98.5	547	96	0.1764	0.8236	1.21
99.5	422	72	0.1714	0.8286	0.99
100.5	350	172	0.4919	0.5081	0.82
101.5	178	82	0.4628	0.5372	0.42
102.5	95	2	0.0157	0.9843	0.22
103.5	94	2	0.0176	0.9824	0.22
104.5	75		0.0000	1.0000	0.22
105.5	75		0.0000	1.0000	0.22
106.5	75	1	0.0082	0.9918	0.22
107.5	74	42	0.5664	0.4336	0.22
108.5	32	31	0.9691	0.0309	0.09
109.5	1		0.0000	1.0000	0.00
110.5	1		0.0000	1.0000	0.00
111.5	1		0.0000	1.0000	0.00
112.5	1		0.0000	1.0000	0.00
113.5					0.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 369 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	868,044,293	1,235,176	0.0014	0.9986	100.00
0.5	848,858,314	1,477,557	0.0017	0.9983	99.86
1.5	815,756,916	2,758,619	0.0034	0.9966	99.68
2.5	784,478,119	2,303,864	0.0029	0.9971	99.35
3.5	770,997,134	1,804,652	0.0023	0.9977	99.06
4.5	750,778,667	1,598,427	0.0021	0.9979	98.82
5.5	727,311,754	1,573,101	0.0022	0.9978	98.61
6.5	705,610,315	1,634,044	0.0023	0.9977	98.40
7.5	681,451,101	1,744,878	0.0026	0.9974	98.17
8.5	661,303,057	1,805,539	0.0027	0.9973	97.92
9.5	638,678,515	1,915,432	0.0030	0.9970	97.65
10.5	618,121,017	1,946,677	0.0031	0.9969	97.36
11.5	598,494,378	2,015,178	0.0034	0.9966	97.05
12.5	583,275,669	2,083,281	0.0036	0.9964	96.73
13.5	565,801,180	2,223,466	0.0039	0.9961	96.38
14.5	546,964,819	2,324,652	0.0043	0.9957	96.00
15.5	529,038,740	2,328,665	0.0044	0.9956	95.59
16.5	506,591,523	2,418,547	0.0048	0.9952	95.17
17.5	482,142,484	2,512,515	0.0052	0.9948	94.72
18.5	459,121,237	2,629,513	0.0057	0.9943	94.23
19.5	431,787,188	2,472,814	0.0057	0.9943	93.69
20.5	411,504,696	2,444,364	0.0059	0.9941	93.15
21.5	391,904,923	2,427,561	0.0062	0.9938	92.60
22.5	373,654,038	2,365,406	0.0063	0.9937	92.02
23.5	356,488,456	2,282,420	0.0064	0.9936	91.44
24.5	337,009,872	2,153,059	0.0064	0.9936	90.85
25.5	315,033,362	1,986,948	0.0063	0.9937	90.27
26.5	292,256,209	1,848,221	0.0063	0.9937	89.70
27.5	269,910,348	1,740,549	0.0064	0.9936	89.14
28.5	248,833,588	1,608,560	0.0065	0.9935	88.56
29.5	229,373,079	1,434,743	0.0063	0.9937	87.99
30.5	209,844,360	1,363,605	0.0065	0.9935	87.44
31.5	190,778,497	1,254,966	0.0066	0.9934	86.87
32.5	171,142,063	1,135,590	0.0066	0.9934	86.30
33.5	152,375,457	975,830	0.0064	0.9936	85.73
34.5	135,515,154	860,144	0.0063	0.9937	85.18
35.5	121,651,784	699,103	0.0057	0.9943	84.64
36.5	109,439,214	627,091	0.0057	0.9943	84.15
37.5	98,820,311	517,949	0.0052	0.9948	83.67
38.5	91,381,419	471,264	0.0052	0.9948	83.23

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,603,204	422,618	0.0050	0.9950	82.80
40.5	77,608,002	363,670	0.0047	0.9953	82.39
41.5	70,204,822	313,012	0.0045	0.9955	82.00
42.5	62,578,695	290,272	0.0046	0.9954	81.64
43.5	55,314,030	250,647	0.0045	0.9955	81.26
44.5	49,574,384	228,566	0.0046	0.9954	80.89
45.5	43,834,169	203,282	0.0046	0.9954	80.52
46.5	38,938,648	225,258	0.0058	0.9942	80.14
47.5	33,916,984	184,116	0.0054	0.9946	79.68
48.5	27,686,846	179,025	0.0065	0.9935	79.25
49.5	22,088,744	144,627	0.0065	0.9935	78.73
50.5	17,513,862	126,306	0.0072	0.9928	78.22
51.5	13,918,148	97,531	0.0070	0.9930	77.65
52.5	10,452,278	84,597	0.0081	0.9919	77.11
53.5	8,308,547	64,899	0.0078	0.9922	76.49
54.5	6,680,854	51,035	0.0076	0.9924	75.89
55.5	5,477,599	47,600	0.0087	0.9913	75.31
56.5	4,720,325	43,867	0.0093	0.9907	74.65
57.5	4,124,480	45,143	0.0109	0.9891	73.96
58.5	3,586,707	38,109	0.0106	0.9894	73.15
59.5	2,874,731	35,857	0.0125	0.9875	72.37
60.5	2,292,206	29,718	0.0130	0.9870	71.47
61.5	1,882,108	23,432	0.0125	0.9875	70.54
62.5	1,550,015	19,848	0.0128	0.9872	69.67
63.5	1,285,250	16,402	0.0128	0.9872	68.77
64.5	1,045,898	18,009	0.0172	0.9828	67.90
65.5	838,943	12,280	0.0146	0.9854	66.73
66.5	667,078	8,569	0.0128	0.9872	65.75
67.5	563,598	10,884	0.0193	0.9807	64.91
68.5	461,690	15,867	0.0344	0.9656	63.65
69.5	379,821	13,865	0.0365	0.9635	61.47
70.5	307,843	3,446	0.0112	0.9888	59.22
71.5	258,819	2,116	0.0082	0.9918	58.56
72.5	226,103	2,787	0.0123	0.9877	58.08
73.5	196,548	5,609	0.0285	0.9715	57.36
74.5	171,430	1,740	0.0102	0.9898	55.73
75.5	158,429		0.0000	1.0000	55.16
76.5	156,209	43	0.0003	0.9997	55.16
77.5	154,779		0.0000	1.0000	55.15
78.5	152,020		0.0000	1.0000	55.15

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

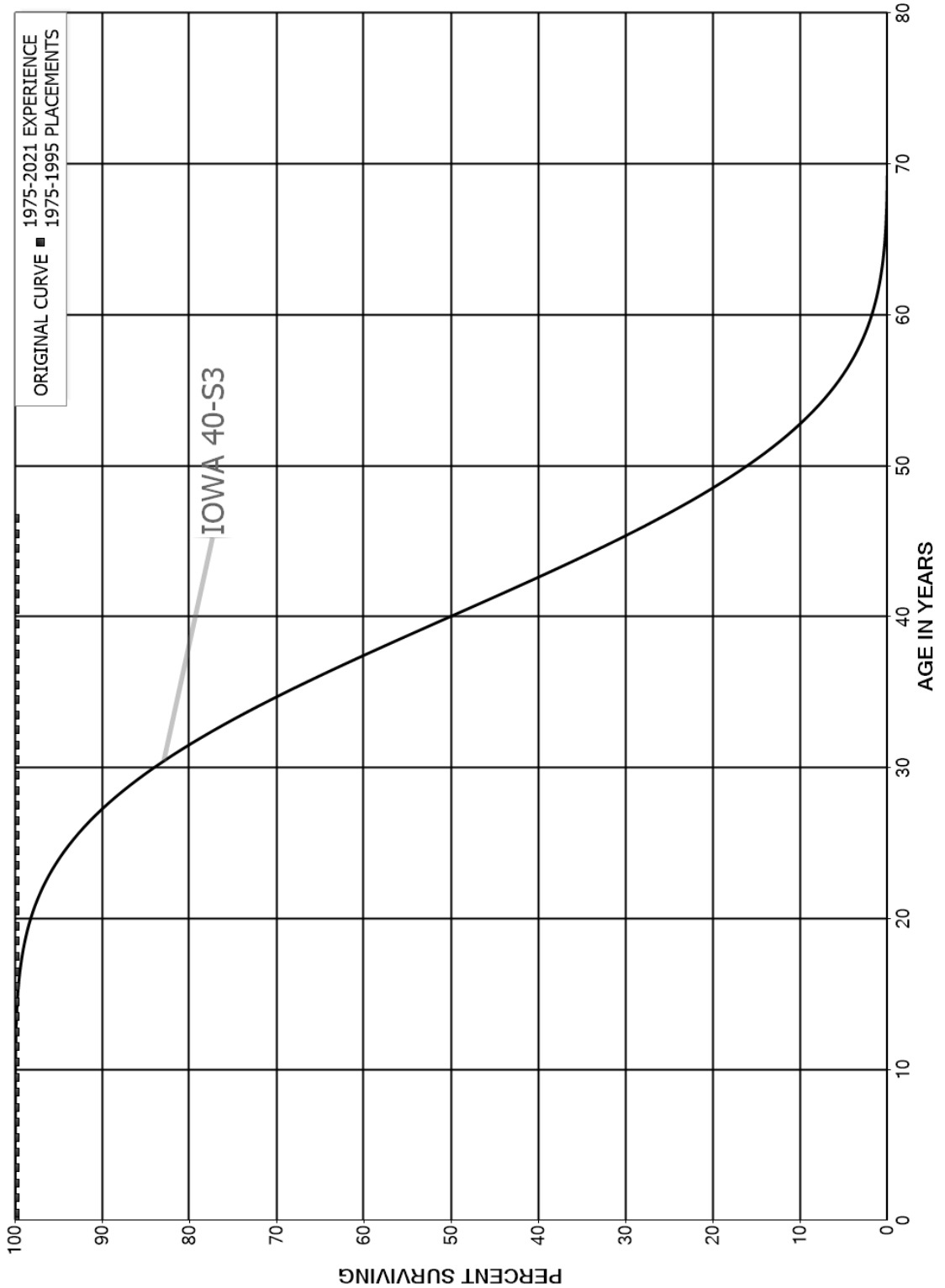
ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	128,173		0.0000	1.0000	55.15
80.5	122,278		0.0000	1.0000	55.15
81.5	102,436		0.0000	1.0000	55.15
82.5	96,065		0.0000	1.0000	55.15
83.5	91,663		0.0000	1.0000	55.15
84.5	88,410		0.0000	1.0000	55.15
85.5	79,344	1,711	0.0216	0.9784	55.15
86.5	74,022		0.0000	1.0000	53.96
87.5	56,658		0.0000	1.0000	53.96
88.5	47,960		0.0000	1.0000	53.96
89.5	42,250		0.0000	1.0000	53.96
90.5	40,503		0.0000	1.0000	53.96
91.5	32,376		0.0000	1.0000	53.96
92.5	32,101		0.0000	1.0000	53.96
93.5	32,055		0.0000	1.0000	53.96
94.5	31,986		0.0000	1.0000	53.96
95.5	6,505		0.0000	1.0000	53.96
96.5	5,857		0.0000	1.0000	53.96
97.5	3,022		0.0000	1.0000	53.96
98.5	3,022		0.0000	1.0000	53.96
99.5	2,994		0.0000	1.0000	53.96
100.5	2,879		0.0000	1.0000	53.96
101.5	2,879		0.0000	1.0000	53.96
102.5	2,875		0.0000	1.0000	53.96
103.5	2,875		0.0000	1.0000	53.96
104.5	2,863		0.0000	1.0000	53.96
105.5	2,863		0.0000	1.0000	53.96
106.5	2,863		0.0000	1.0000	53.96
107.5	2,863		0.0000	1.0000	53.96
108.5					53.96

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-1995 EXPERIENCE BAND 1975-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	319,228		0.0000	1.0000	100.00
0.5	319,228		0.0000	1.0000	100.00
1.5	319,228		0.0000	1.0000	100.00
2.5	319,228		0.0000	1.0000	100.00
3.5	319,228		0.0000	1.0000	100.00
4.5	319,228		0.0000	1.0000	100.00
5.5	319,228		0.0000	1.0000	100.00
6.5	319,228		0.0000	1.0000	100.00
7.5	319,228		0.0000	1.0000	100.00
8.5	319,228		0.0000	1.0000	100.00
9.5	319,228		0.0000	1.0000	100.00
10.5	319,228		0.0000	1.0000	100.00
11.5	319,228		0.0000	1.0000	100.00
12.5	319,228		0.0000	1.0000	100.00
13.5	319,228		0.0000	1.0000	100.00
14.5	319,228		0.0000	1.0000	100.00
15.5	319,228		0.0000	1.0000	100.00
16.5	319,228		0.0000	1.0000	100.00
17.5	319,228		0.0000	1.0000	100.00
18.5	319,228		0.0000	1.0000	100.00
19.5	319,228		0.0000	1.0000	100.00
20.5	319,228		0.0000	1.0000	100.00
21.5	319,228		0.0000	1.0000	100.00
22.5	319,228		0.0000	1.0000	100.00
23.5	319,228		0.0000	1.0000	100.00
24.5	319,228		0.0000	1.0000	100.00
25.5	319,228		0.0000	1.0000	100.00
26.5	307,361		0.0000	1.0000	100.00
27.5	298,015		0.0000	1.0000	100.00
28.5	298,015		0.0000	1.0000	100.00
29.5	54,150		0.0000	1.0000	100.00
30.5	54,150		0.0000	1.0000	100.00
31.5	54,150		0.0000	1.0000	100.00
32.5	54,150		0.0000	1.0000	100.00
33.5	54,150		0.0000	1.0000	100.00
34.5	54,150		0.0000	1.0000	100.00
35.5	54,150		0.0000	1.0000	100.00
36.5	54,150		0.0000	1.0000	100.00
37.5	54,150		0.0000	1.0000	100.00
38.5	54,150		0.0000	1.0000	100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

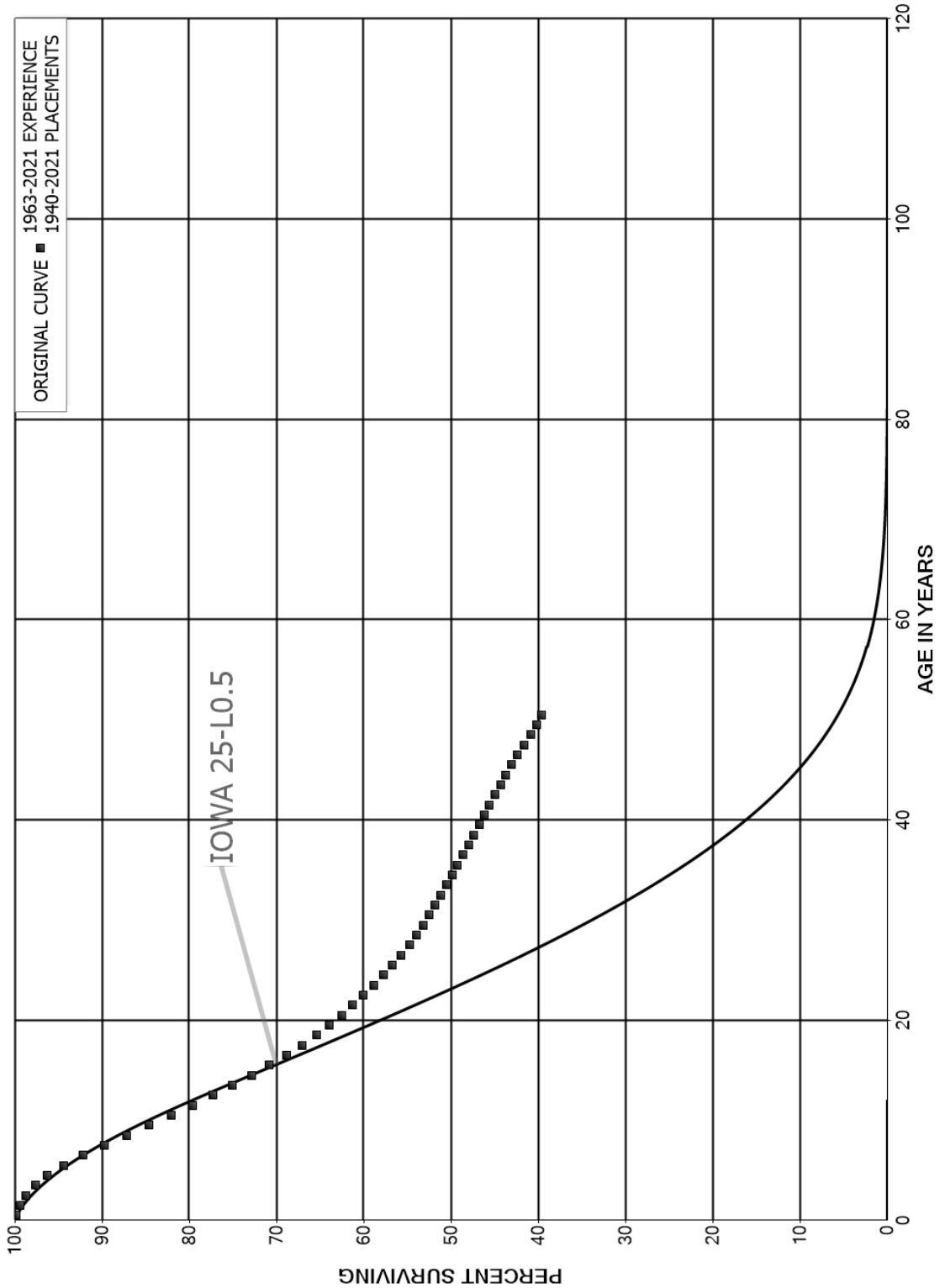
ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-1995 EXPERIENCE BAND 1975-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,150		0.0000	1.0000	100.00
40.5	54,150		0.0000	1.0000	100.00
41.5	54,150		0.0000	1.0000	100.00
42.5	54,150		0.0000	1.0000	100.00
43.5	54,150		0.0000	1.0000	100.00
44.5	54,150		0.0000	1.0000	100.00
45.5	54,150		0.0000	1.0000	100.00
46.5					100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 371.4 AREA LIGHTING FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2021 EXPERIENCE BAND 1963-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,119,584	21,027	0.0013	0.9987	100.00
0.5	15,999,075	70,222	0.0044	0.9956	99.87
1.5	15,698,340	118,825	0.0076	0.9924	99.43
2.5	15,373,864	164,047	0.0107	0.9893	98.68
3.5	14,930,240	207,231	0.0139	0.9861	97.63
4.5	12,978,333	252,546	0.0195	0.9805	96.27
5.5	12,514,767	290,348	0.0232	0.9768	94.40
6.5	11,863,817	313,440	0.0264	0.9736	92.21
7.5	11,166,044	316,229	0.0283	0.9717	89.77
8.5	10,446,323	315,821	0.0302	0.9698	87.23
9.5	9,743,023	291,303	0.0299	0.9701	84.59
10.5	9,176,551	272,632	0.0297	0.9703	82.06
11.5	8,623,102	258,194	0.0299	0.9701	79.62
12.5	8,117,358	233,548	0.0288	0.9712	77.24
13.5	7,526,765	215,895	0.0287	0.9713	75.02
14.5	6,994,642	197,944	0.0283	0.9717	72.87
15.5	6,528,106	179,440	0.0275	0.9725	70.80
16.5	6,071,145	160,887	0.0265	0.9735	68.86
17.5	5,660,211	136,406	0.0241	0.9759	67.03
18.5	5,277,251	122,089	0.0231	0.9769	65.42
19.5	5,056,452	107,932	0.0213	0.9787	63.90
20.5	4,903,434	96,374	0.0197	0.9803	62.54
21.5	4,523,704	94,324	0.0209	0.9791	61.31
22.5	4,044,786	79,347	0.0196	0.9804	60.03
23.5	3,703,948	69,514	0.0188	0.9812	58.85
24.5	3,406,592	63,488	0.0186	0.9814	57.75
25.5	3,075,766	52,302	0.0170	0.9830	56.67
26.5	2,766,661	46,909	0.0170	0.9830	55.71
27.5	2,506,654	38,974	0.0155	0.9845	54.77
28.5	2,300,191	32,665	0.0142	0.9858	53.91
29.5	2,106,159	25,790	0.0122	0.9878	53.15
30.5	1,948,903	23,502	0.0121	0.9879	52.50
31.5	1,805,885	24,840	0.0138	0.9862	51.86
32.5	1,655,603	21,730	0.0131	0.9869	51.15
33.5	1,517,856	17,778	0.0117	0.9883	50.48
34.5	1,385,827	17,603	0.0127	0.9873	49.89
35.5	1,261,183	17,508	0.0139	0.9861	49.26
36.5	1,151,707	14,298	0.0124	0.9876	48.57
37.5	1,041,827	13,488	0.0129	0.9871	47.97
38.5	933,729	12,147	0.0130	0.9870	47.35

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2021 EXPERIENCE BAND 1963-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	828,609	10,484	0.0127	0.9873	46.73
40.5	704,235	8,098	0.0115	0.9885	46.14
41.5	594,562	7,991	0.0134	0.9866	45.61
42.5	499,301	7,875	0.0158	0.9842	45.00
43.5	449,653	6,176	0.0137	0.9863	44.29
44.5	404,877	5,555	0.0137	0.9863	43.68
45.5	349,387	5,567	0.0159	0.9841	43.08
46.5	304,289	5,410	0.0178	0.9822	42.39
47.5	263,298	5,160	0.0196	0.9804	41.64
48.5	213,246	3,365	0.0158	0.9842	40.82
49.5	163,133	2,250	0.0138	0.9862	40.18
50.5	122,766	4,797	0.0391	0.9609	39.62
51.5	82,453	1,494	0.0181	0.9819	38.08
52.5	53,962	567	0.0105	0.9895	37.39
53.5	29,565	112	0.0038	0.9962	36.99
54.5	12,042		0.0000	1.0000	36.85
55.5	32		0.0000	1.0000	36.85
56.5	32		0.0000	1.0000	36.85
57.5	32		0.0000	1.0000	36.85
58.5	32		0.0000	1.0000	36.85
59.5	32		0.0000	1.0000	36.85
60.5	32		0.0000	1.0000	36.85
61.5	32		0.0000	1.0000	36.85
62.5	32		0.0000	1.0000	36.85
63.5	32		0.0000	1.0000	36.85
64.5	32		0.0000	1.0000	36.85
65.5	32		0.0000	1.0000	36.85
66.5	32		0.0000	1.0000	36.85
67.5	32		0.0000	1.0000	36.85
68.5	32		0.0000	1.0000	36.85
69.5	32		0.0000	1.0000	36.85
70.5	32		0.0000	1.0000	36.85
71.5	32		0.0000	1.0000	36.85
72.5	32		0.0000	1.0000	36.85
73.5	32		0.0000	1.0000	36.85
74.5	32		0.0000	1.0000	36.85
75.5	32		0.0000	1.0000	36.85
76.5	32		0.0000	1.0000	36.85
77.5	32		0.0000	1.0000	36.85
78.5	32		0.0000	1.0000	36.85

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

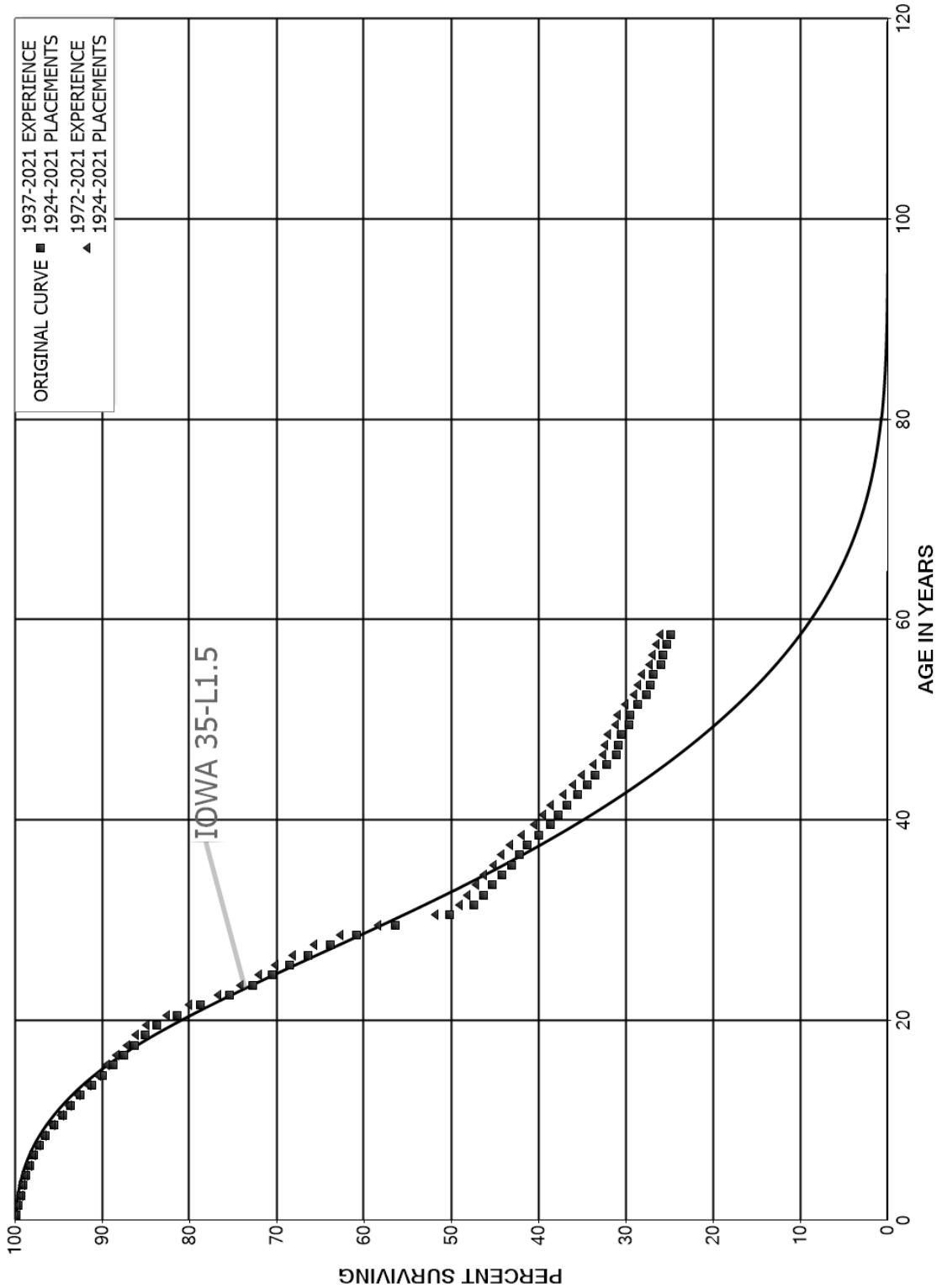
ACCOUNT 371.4 AREA LIGHTING FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2021 EXPERIENCE BAND 1963-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32		0.0000	1.0000	36.85
80.5	32		0.0000	1.0000	36.85
81.5					36.85

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	195,600,213	318,586	0.0016	0.9984	100.00
0.5	184,859,271	391,078	0.0021	0.9979	99.84
1.5	175,024,439	572,194	0.0033	0.9967	99.63
2.5	167,789,672	480,522	0.0029	0.9971	99.30
3.5	155,871,020	535,777	0.0034	0.9966	99.02
4.5	145,156,104	573,122	0.0039	0.9961	98.68
5.5	137,654,639	680,446	0.0049	0.9951	98.29
6.5	132,450,839	807,996	0.0061	0.9939	97.80
7.5	126,583,161	880,936	0.0070	0.9930	97.20
8.5	121,059,088	1,255,154	0.0104	0.9896	96.53
9.5	115,632,160	1,172,982	0.0101	0.9899	95.53
10.5	110,473,818	1,132,066	0.0102	0.9898	94.56
11.5	104,878,365	1,265,528	0.0121	0.9879	93.59
12.5	100,081,790	1,346,711	0.0135	0.9865	92.46
13.5	95,433,639	1,330,853	0.0139	0.9861	91.21
14.5	89,918,490	1,164,885	0.0130	0.9870	89.94
15.5	84,090,367	1,175,529	0.0140	0.9860	88.78
16.5	79,760,742	1,157,434	0.0145	0.9855	87.54
17.5	75,855,762	1,021,825	0.0135	0.9865	86.27
18.5	72,199,146	1,169,493	0.0162	0.9838	85.10
19.5	67,071,370	1,911,013	0.0285	0.9715	83.73
20.5	62,336,844	2,025,372	0.0325	0.9675	81.34
21.5	57,883,061	2,432,932	0.0420	0.9580	78.70
22.5	52,964,518	1,861,864	0.0352	0.9648	75.39
23.5	48,335,567	1,486,262	0.0307	0.9693	72.74
24.5	44,605,958	1,229,299	0.0276	0.9724	70.50
25.5	40,437,880	1,257,611	0.0311	0.9689	68.56
26.5	35,708,637	1,416,366	0.0397	0.9603	66.43
27.5	31,547,920	1,485,080	0.0471	0.9529	63.79
28.5	27,466,850	1,966,431	0.0716	0.9284	60.79
29.5	23,106,624	2,579,301	0.1116	0.8884	56.44
30.5	17,746,773	984,907	0.0555	0.9445	50.14
31.5	14,494,658	319,136	0.0220	0.9780	47.36
32.5	11,542,342	268,675	0.0233	0.9767	46.31
33.5	9,449,176	217,665	0.0230	0.9770	45.23
34.5	8,422,865	211,772	0.0251	0.9749	44.19
35.5	7,773,518	158,112	0.0203	0.9797	43.08
36.5	7,255,228	163,849	0.0226	0.9774	42.21
37.5	6,822,306	210,600	0.0309	0.9691	41.25
38.5	6,368,787	221,792	0.0348	0.9652	39.98

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,883,230	135,961	0.0231	0.9769	38.59
40.5	5,485,622	133,332	0.0243	0.9757	37.69
41.5	5,125,108	183,303	0.0358	0.9642	36.78
42.5	4,740,940	145,448	0.0307	0.9693	35.46
43.5	4,344,233	116,602	0.0268	0.9732	34.38
44.5	4,131,855	159,641	0.0386	0.9614	33.45
45.5	3,824,101	130,080	0.0340	0.9660	32.16
46.5	3,443,497	22,405	0.0065	0.9935	31.07
47.5	3,267,441	32,166	0.0098	0.9902	30.86
48.5	3,089,868	91,535	0.0296	0.9704	30.56
49.5	2,821,563	15,315	0.0054	0.9946	29.65
50.5	2,616,580	74,252	0.0284	0.9716	29.49
51.5	2,373,783	83,311	0.0351	0.9649	28.66
52.5	2,222,397	33,991	0.0153	0.9847	27.65
53.5	1,998,245	32,085	0.0161	0.9839	27.23
54.5	1,888,524	57,081	0.0302	0.9698	26.79
55.5	1,718,798	18,922	0.0110	0.9890	25.98
56.5	1,562,769	26,407	0.0169	0.9831	25.70
57.5	1,420,050	22,036	0.0155	0.9845	25.26
58.5	1,292,448	19,685	0.0152	0.9848	24.87
59.5	1,160,560	6,019	0.0052	0.9948	24.49
60.5	1,104,939	1,497	0.0014	0.9986	24.36
61.5	1,025,097	636	0.0006	0.9994	24.33
62.5	989,581	6,461	0.0065	0.9935	24.32
63.5	900,044	592	0.0007	0.9993	24.16
64.5	870,538	12,713	0.0146	0.9854	24.14
65.5	748,577	1,594	0.0021	0.9979	23.79
66.5	620,306	1,127	0.0018	0.9982	23.74
67.5	551,384	818	0.0015	0.9985	23.69
68.5	473,103	1,002	0.0021	0.9979	23.66
69.5	389,962	4,205	0.0108	0.9892	23.61
70.5	358,649	51,922	0.1448	0.8552	23.35
71.5	275,900	11,046	0.0400	0.9600	19.97
72.5	201,834	7,738	0.0383	0.9617	19.17
73.5	170,288	321	0.0019	0.9981	18.44
74.5	155,618	1,175	0.0076	0.9924	18.40
75.5	150,950	3,210	0.0213	0.9787	18.26
76.5	144,696	1,847	0.0128	0.9872	17.88
77.5	141,375	169	0.0012	0.9988	17.65
78.5	141,110	18	0.0001	0.9999	17.63

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	140,692	415	0.0029	0.9971	17.62
80.5	139,754	20	0.0001	0.9999	17.57
81.5	138,927	14	0.0001	0.9999	17.57
82.5	136,448	145	0.0011	0.9989	17.57
83.5	132,867	431	0.0032	0.9968	17.55
84.5	127,243	232	0.0018	0.9982	17.49
85.5	5,057		0.0000	1.0000	17.46
86.5	5,057		0.0000	1.0000	17.46
87.5	5,057		0.0000	1.0000	17.46
88.5	5,057		0.0000	1.0000	17.46
89.5	5,057		0.0000	1.0000	17.46
90.5	5,057		0.0000	1.0000	17.46
91.5	3,277		0.0000	1.0000	17.46
92.5	1,917		0.0000	1.0000	17.46
93.5	1,917		0.0000	1.0000	17.46
94.5	1,917		0.0000	1.0000	17.46
95.5	1,288		0.0000	1.0000	17.46
96.5	1,288		0.0000	1.0000	17.46
97.5					17.46

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	187,203,324	272,343	0.0015	0.9985	100.00
0.5	174,612,036	374,475	0.0021	0.9979	99.85
1.5	165,267,660	558,354	0.0034	0.9966	99.64
2.5	158,484,649	459,849	0.0029	0.9971	99.30
3.5	147,129,223	498,048	0.0034	0.9966	99.02
4.5	136,722,198	491,267	0.0036	0.9964	98.68
5.5	129,744,446	643,836	0.0050	0.9950	98.33
6.5	124,920,693	759,353	0.0061	0.9939	97.84
7.5	119,462,675	813,510	0.0068	0.9932	97.24
8.5	114,315,889	1,182,414	0.0103	0.9897	96.58
9.5	109,379,896	1,078,496	0.0099	0.9901	95.58
10.5	104,518,383	1,000,394	0.0096	0.9904	94.64
11.5	99,177,594	1,105,972	0.0112	0.9888	93.73
12.5	94,630,904	1,181,898	0.0125	0.9875	92.69
13.5	90,416,664	1,096,636	0.0121	0.9879	91.53
14.5	85,248,026	994,813	0.0117	0.9883	90.42
15.5	79,899,790	989,125	0.0124	0.9876	89.37
16.5	76,141,173	993,484	0.0130	0.9870	88.26
17.5	72,592,514	872,381	0.0120	0.9880	87.11
18.5	69,249,069	989,017	0.0143	0.9857	86.06
19.5	64,546,645	1,751,930	0.0271	0.9729	84.83
20.5	60,065,034	1,877,238	0.0313	0.9687	82.53
21.5	55,827,395	2,310,620	0.0414	0.9586	79.95
22.5	51,173,474	1,754,567	0.0343	0.9657	76.64
23.5	46,706,234	1,311,529	0.0281	0.9719	74.01
24.5	43,171,833	1,091,837	0.0253	0.9747	71.93
25.5	39,146,547	1,114,152	0.0285	0.9715	70.12
26.5	34,564,167	1,283,216	0.0371	0.9629	68.12
27.5	30,544,814	1,385,652	0.0454	0.9546	65.59
28.5	26,564,665	1,842,452	0.0694	0.9306	62.62
29.5	22,332,655	2,490,567	0.1115	0.8885	58.27
30.5	17,062,121	922,966	0.0541	0.9459	51.77
31.5	13,873,025	262,104	0.0189	0.9811	48.97
32.5	10,980,602	221,936	0.0202	0.9798	48.05
33.5	8,938,181	179,877	0.0201	0.9799	47.08
34.5	7,955,361	184,094	0.0231	0.9769	46.13
35.5	7,759,127	158,112	0.0204	0.9796	45.06
36.5	7,240,837	163,849	0.0226	0.9774	44.14
37.5	6,807,914	210,600	0.0309	0.9691	43.14
38.5	6,354,395	221,792	0.0349	0.9651	41.81

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,868,839	135,961	0.0232	0.9768	40.35
40.5	5,475,075	133,332	0.0244	0.9756	39.42
41.5	5,121,044	183,303	0.0358	0.9642	38.46
42.5	4,738,236	145,448	0.0307	0.9693	37.08
43.5	4,341,529	116,602	0.0269	0.9731	35.94
44.5	4,129,151	159,641	0.0387	0.9613	34.98
45.5	3,822,025	129,293	0.0338	0.9662	33.62
46.5	3,442,208	22,405	0.0065	0.9935	32.49
47.5	3,267,441	32,166	0.0098	0.9902	32.28
48.5	3,089,868	91,535	0.0296	0.9704	31.96
49.5	2,821,563	15,315	0.0054	0.9946	31.01
50.5	2,616,580	74,252	0.0284	0.9716	30.84
51.5	2,373,783	83,311	0.0351	0.9649	29.97
52.5	2,222,397	33,991	0.0153	0.9847	28.92
53.5	1,998,245	32,085	0.0161	0.9839	28.47
54.5	1,888,524	57,081	0.0302	0.9698	28.02
55.5	1,718,798	18,922	0.0110	0.9890	27.17
56.5	1,562,769	26,407	0.0169	0.9831	26.87
57.5	1,420,050	22,036	0.0155	0.9845	26.42
58.5	1,292,448	19,685	0.0152	0.9848	26.01
59.5	1,160,560	6,019	0.0052	0.9948	25.61
60.5	1,104,939	1,497	0.0014	0.9986	25.48
61.5	1,025,097	636	0.0006	0.9994	25.44
62.5	989,581	6,461	0.0065	0.9935	25.43
63.5	900,044	592	0.0007	0.9993	25.26
64.5	870,538	12,713	0.0146	0.9854	25.24
65.5	748,577	1,594	0.0021	0.9979	24.88
66.5	620,306	1,127	0.0018	0.9982	24.82
67.5	551,384	818	0.0015	0.9985	24.78
68.5	473,103	1,002	0.0021	0.9979	24.74
69.5	389,962	4,205	0.0108	0.9892	24.69
70.5	358,649	51,922	0.1448	0.8552	24.42
71.5	275,900	11,046	0.0400	0.9600	20.89
72.5	201,834	7,738	0.0383	0.9617	20.05
73.5	170,288	321	0.0019	0.9981	19.28
74.5	155,618	1,175	0.0076	0.9924	19.25
75.5	150,950	3,210	0.0213	0.9787	19.10
76.5	144,696	1,847	0.0128	0.9872	18.69
77.5	141,375	169	0.0012	0.9988	18.46
78.5	141,110	18	0.0001	0.9999	18.43

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

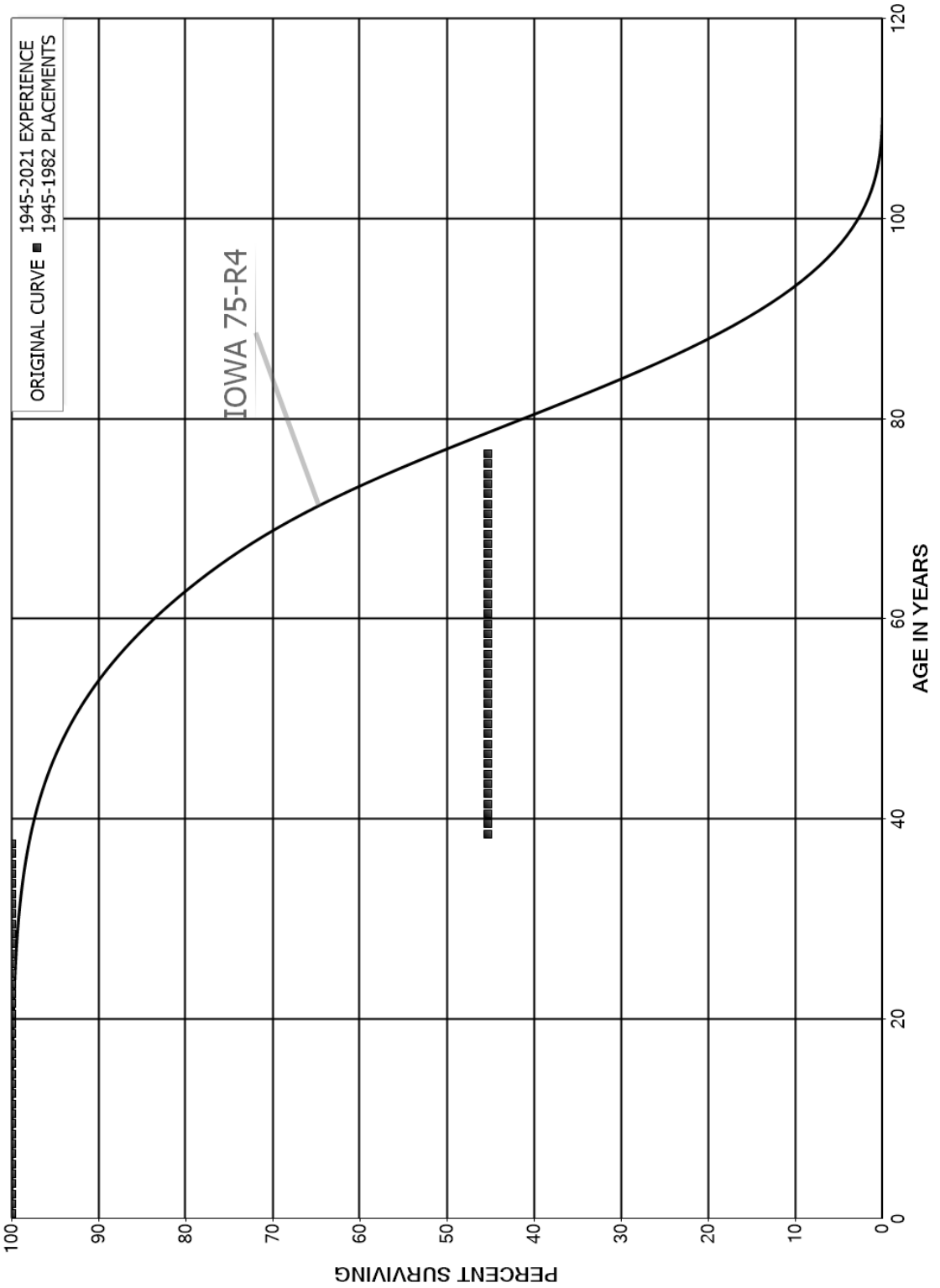
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	140,692	415	0.0029	0.9971	18.43
80.5	139,754	20	0.0001	0.9999	18.38
81.5	138,927	14	0.0001	0.9999	18.37
82.5	136,448	145	0.0011	0.9989	18.37
83.5	132,867	431	0.0032	0.9968	18.35
84.5	127,243	232	0.0018	0.9982	18.29
85.5	5,057		0.0000	1.0000	18.26
86.5	5,057		0.0000	1.0000	18.26
87.5	5,057		0.0000	1.0000	18.26
88.5	5,057		0.0000	1.0000	18.26
89.5	5,057		0.0000	1.0000	18.26
90.5	5,057		0.0000	1.0000	18.26
91.5	3,277		0.0000	1.0000	18.26
92.5	1,917		0.0000	1.0000	18.26
93.5	1,917		0.0000	1.0000	18.26
94.5	1,917		0.0000	1.0000	18.26
95.5	1,288		0.0000	1.0000	18.26
96.5	1,288		0.0000	1.0000	18.26
97.5					18.26

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 389.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-1982 EXPERIENCE BAND 1945-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,399		0.0000	1.0000	100.00
0.5	4,399		0.0000	1.0000	100.00
1.5	4,399		0.0000	1.0000	100.00
2.5	4,399		0.0000	1.0000	100.00
3.5	4,399		0.0000	1.0000	100.00
4.5	4,399		0.0000	1.0000	100.00
5.5	4,399		0.0000	1.0000	100.00
6.5	4,399		0.0000	1.0000	100.00
7.5	4,399		0.0000	1.0000	100.00
8.5	4,399		0.0000	1.0000	100.00
9.5	4,399		0.0000	1.0000	100.00
10.5	4,399		0.0000	1.0000	100.00
11.5	4,399		0.0000	1.0000	100.00
12.5	4,399		0.0000	1.0000	100.00
13.5	4,399		0.0000	1.0000	100.00
14.5	4,399		0.0000	1.0000	100.00
15.5	4,399		0.0000	1.0000	100.00
16.5	4,399		0.0000	1.0000	100.00
17.5	4,399		0.0000	1.0000	100.00
18.5	4,399		0.0000	1.0000	100.00
19.5	4,399		0.0000	1.0000	100.00
20.5	4,399		0.0000	1.0000	100.00
21.5	4,399		0.0000	1.0000	100.00
22.5	4,399		0.0000	1.0000	100.00
23.5	4,399		0.0000	1.0000	100.00
24.5	4,399		0.0000	1.0000	100.00
25.5	4,399		0.0000	1.0000	100.00
26.5	4,399		0.0000	1.0000	100.00
27.5	4,399		0.0000	1.0000	100.00
28.5	4,399		0.0000	1.0000	100.00
29.5	4,399		0.0000	1.0000	100.00
30.5	4,399		0.0000	1.0000	100.00
31.5	4,399		0.0000	1.0000	100.00
32.5	4,399		0.0000	1.0000	100.00
33.5	4,399		0.0000	1.0000	100.00
34.5	4,399		0.0000	1.0000	100.00
35.5	4,399		0.0000	1.0000	100.00
36.5	4,399		0.0000	1.0000	100.00
37.5	4,399	2,405	0.5467	0.4533	100.00
38.5	1,994		0.0000	1.0000	45.33

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

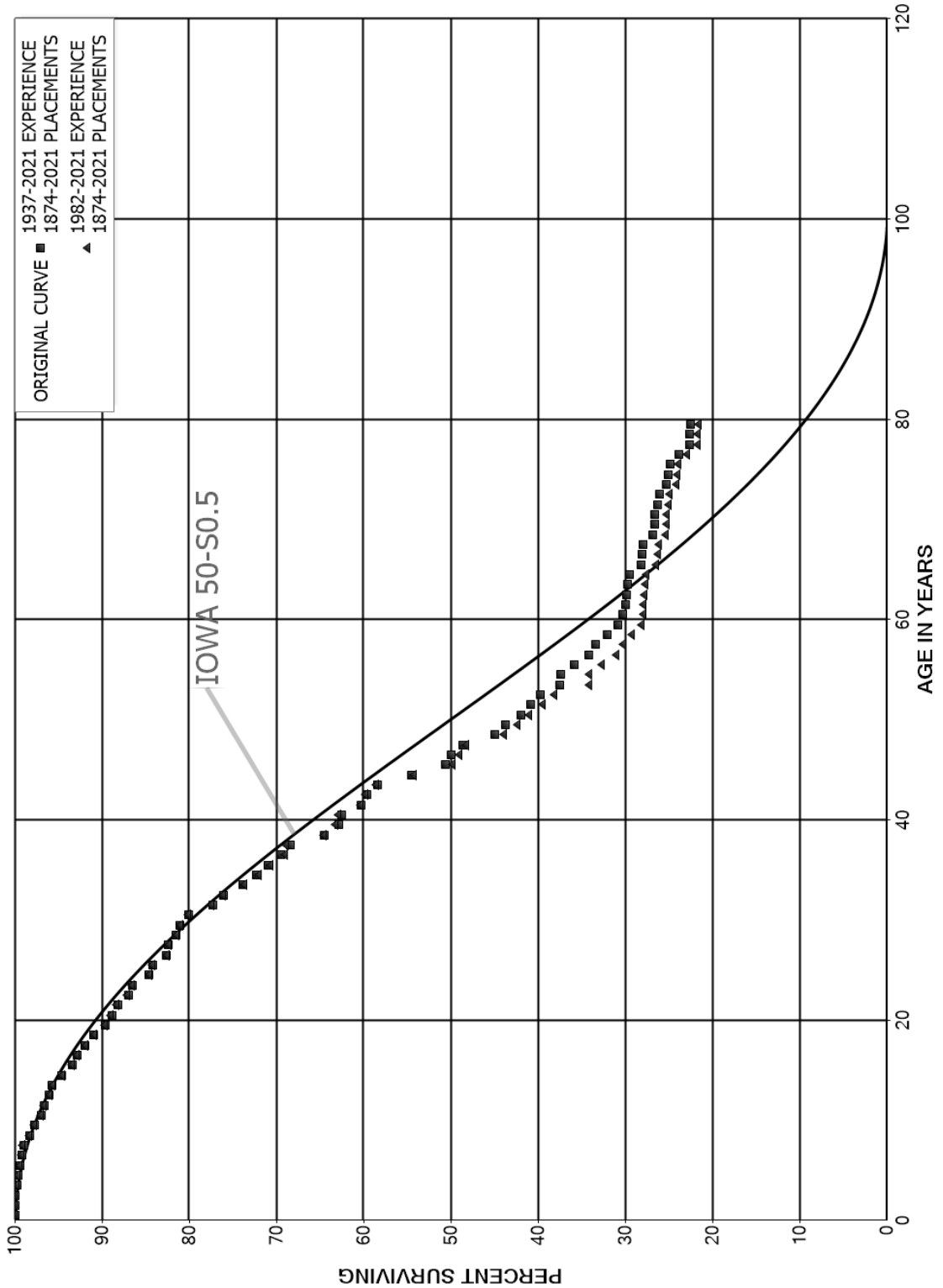
ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-1982 EXPERIENCE BAND 1945-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,994		0.0000	1.0000	45.33
40.5	1,994		0.0000	1.0000	45.33
41.5	1,994		0.0000	1.0000	45.33
42.5	1,994		0.0000	1.0000	45.33
43.5	1,994		0.0000	1.0000	45.33
44.5	1,166		0.0000	1.0000	45.33
45.5	1,166		0.0000	1.0000	45.33
46.5	1,103		0.0000	1.0000	45.33
47.5	1,003		0.0000	1.0000	45.33
48.5	1,003		0.0000	1.0000	45.33
49.5	1,003		0.0000	1.0000	45.33
50.5	833		0.0000	1.0000	45.33
51.5	833		0.0000	1.0000	45.33
52.5	833		0.0000	1.0000	45.33
53.5	833		0.0000	1.0000	45.33
54.5	833		0.0000	1.0000	45.33
55.5	833		0.0000	1.0000	45.33
56.5	833		0.0000	1.0000	45.33
57.5	833		0.0000	1.0000	45.33
58.5	833		0.0000	1.0000	45.33
59.5	833		0.0000	1.0000	45.33
60.5	833		0.0000	1.0000	45.33
61.5	833		0.0000	1.0000	45.33
62.5	833		0.0000	1.0000	45.33
63.5	833		0.0000	1.0000	45.33
64.5	833		0.0000	1.0000	45.33
65.5	833		0.0000	1.0000	45.33
66.5	833		0.0000	1.0000	45.33
67.5	833		0.0000	1.0000	45.33
68.5	833		0.0000	1.0000	45.33
69.5	833		0.0000	1.0000	45.33
70.5	833		0.0000	1.0000	45.33
71.5	833		0.0000	1.0000	45.33
72.5	833		0.0000	1.0000	45.33
73.5	520		0.0000	1.0000	45.33
74.5	520		0.0000	1.0000	45.33
75.5	147		0.0000	1.0000	45.33
76.5					45.33

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MAJOR
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	501,281,348	15,301	0.0000	1.0000	100.00
0.5	496,408,481	26,583	0.0001	0.9999	100.00
1.5	467,258,577	80,659	0.0002	0.9998	99.99
2.5	451,343,407	1,140,501	0.0025	0.9975	99.97
3.5	444,755,262	705,110	0.0016	0.9984	99.72
4.5	437,036,910	783,261	0.0018	0.9982	99.56
5.5	420,873,480	1,120,664	0.0027	0.9973	99.39
6.5	413,366,147	609,090	0.0015	0.9985	99.12
7.5	401,632,351	2,756,260	0.0069	0.9931	98.97
8.5	385,723,814	2,237,352	0.0058	0.9942	98.30
9.5	324,412,648	2,604,830	0.0080	0.9920	97.73
10.5	312,736,524	995,689	0.0032	0.9968	96.94
11.5	294,926,211	1,871,954	0.0063	0.9937	96.63
12.5	267,144,015	930,008	0.0035	0.9965	96.02
13.5	242,817,437	2,837,226	0.0117	0.9883	95.68
14.5	224,817,239	2,682,347	0.0119	0.9881	94.57
15.5	220,011,825	1,360,669	0.0062	0.9938	93.44
16.5	213,724,723	2,135,878	0.0100	0.9900	92.86
17.5	210,497,615	2,272,230	0.0108	0.9892	91.93
18.5	184,826,815	2,695,741	0.0146	0.9854	90.94
19.5	176,449,260	1,531,814	0.0087	0.9913	89.61
20.5	169,235,745	1,162,387	0.0069	0.9931	88.84
21.5	163,507,117	2,258,131	0.0138	0.9862	88.23
22.5	158,601,048	978,713	0.0062	0.9938	87.01
23.5	156,770,955	3,410,602	0.0218	0.9782	86.47
24.5	145,584,490	649,162	0.0045	0.9955	84.59
25.5	143,383,049	2,640,746	0.0184	0.9816	84.21
26.5	122,591,545	445,335	0.0036	0.9964	82.66
27.5	119,848,035	1,308,683	0.0109	0.9891	82.36
28.5	106,921,821	452,053	0.0042	0.9958	81.46
29.5	86,246,590	1,149,788	0.0133	0.9867	81.12
30.5	84,611,847	2,951,868	0.0349	0.9651	80.04
31.5	80,467,335	1,207,769	0.0150	0.9850	77.24
32.5	76,099,358	2,261,790	0.0297	0.9703	76.08
33.5	72,505,786	1,560,201	0.0215	0.9785	73.82
34.5	68,761,530	1,232,739	0.0179	0.9821	72.23
35.5	65,717,595	1,321,261	0.0201	0.9799	70.94
36.5	60,687,772	994,433	0.0164	0.9836	69.51
37.5	59,304,662	3,355,995	0.0566	0.9434	68.37
38.5	50,661,372	1,336,609	0.0264	0.9736	64.50

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,878,941	214,847	0.0046	0.9954	62.80
40.5	45,430,702	1,638,087	0.0361	0.9639	62.51
41.5	43,279,886	477,651	0.0110	0.9890	60.26
42.5	39,398,975	806,769	0.0205	0.9795	59.60
43.5	37,267,772	2,484,693	0.0667	0.9333	58.38
44.5	34,537,759	2,426,197	0.0702	0.9298	54.48
45.5	31,718,714	468,704	0.0148	0.9852	50.66
46.5	25,125,696	642,010	0.0256	0.9744	49.91
47.5	23,639,438	1,790,697	0.0758	0.9242	48.63
48.5	14,995,139	391,409	0.0261	0.9739	44.95
49.5	12,392,889	514,899	0.0415	0.9585	43.77
50.5	10,586,867	281,373	0.0266	0.9734	41.96
51.5	8,348,956	222,917	0.0267	0.9733	40.84
52.5	7,198,983	398,116	0.0553	0.9447	39.75
53.5	6,526,617	19,721	0.0030	0.9970	37.55
54.5	6,445,173	277,252	0.0430	0.9570	37.44
55.5	6,139,578	286,251	0.0466	0.9534	35.83
56.5	5,851,996	139,396	0.0238	0.9762	34.16
57.5	5,709,257	223,589	0.0392	0.9608	33.34
58.5	5,485,350	201,325	0.0367	0.9633	32.04
59.5	5,233,957	90,267	0.0172	0.9828	30.86
60.5	5,107,227	57,384	0.0112	0.9888	30.33
61.5	5,049,843	19,517	0.0039	0.9961	29.99
62.5	5,034,186	31,646	0.0063	0.9937	29.87
63.5	4,964,504	35,542	0.0072	0.9928	29.69
64.5	4,303,936	182,387	0.0424	0.9576	29.47
65.5	4,105,519	29,198	0.0071	0.9929	28.22
66.5	4,052,381	16,212	0.0040	0.9960	28.02
67.5	3,992,179	155,678	0.0390	0.9610	27.91
68.5	3,822,569	27,684	0.0072	0.9928	26.82
69.5	3,791,590	5,995	0.0016	0.9984	26.63
70.5	3,783,147	36,469	0.0096	0.9904	26.59
71.5	3,744,846	38,336	0.0102	0.9898	26.33
72.5	3,704,910	116,373	0.0314	0.9686	26.06
73.5	3,587,913	28,753	0.0080	0.9920	25.24
74.5	3,557,070	22,868	0.0064	0.9936	25.04
75.5	3,532,823	146,391	0.0414	0.9586	24.88
76.5	3,381,350	170,918	0.0505	0.9495	23.85
77.5	3,203,321	2,320	0.0007	0.9993	22.64
78.5	3,199,520	9,673	0.0030	0.9970	22.63

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,189,379	235,719	0.0739	0.9261	22.56
80.5	2,952,679	6,878	0.0023	0.9977	20.89
81.5	2,944,715	3,649	0.0012	0.9988	20.84
82.5	2,941,053		0.0000	1.0000	20.82
83.5	2,940,883	16,001	0.0054	0.9946	20.82
84.5	2,922,098	114,790	0.0393	0.9607	20.70
85.5	2,463,416		0.0000	1.0000	19.89
86.5	2,461,285	174,116	0.0707	0.9293	19.89
87.5	2,286,346	156,624	0.0685	0.9315	18.48
88.5	2,129,722	580	0.0003	0.9997	17.22
89.5	2,127,532	474,985	0.2233	0.7767	17.21
90.5	1,652,546	452,062	0.2736	0.7264	13.37
91.5	1,194,610	51,989	0.0435	0.9565	9.71
92.5	1,123,765	103,430	0.0920	0.9080	9.29
93.5	27,659		0.0000	1.0000	8.43
94.5	19,461	137	0.0070	0.9930	8.43
95.5	16,961		0.0000	1.0000	8.38
96.5	16,961		0.0000	1.0000	8.38
97.5	16,961		0.0000	1.0000	8.38
98.5	16,961		0.0000	1.0000	8.38
99.5	16,961		0.0000	1.0000	8.38
100.5	16,961		0.0000	1.0000	8.38
101.5	16,961		0.0000	1.0000	8.38
102.5	16,961		0.0000	1.0000	8.38
103.5	1,033		0.0000	1.0000	8.38
104.5					8.38

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	439,116,822	13,789	0.0000	1.0000	100.00
0.5	436,125,926	17,034	0.0000	1.0000	100.00
1.5	409,375,486	76,648	0.0002	0.9998	99.99
2.5	397,864,765	1,116,799	0.0028	0.9972	99.97
3.5	393,032,070	461,462	0.0012	0.9988	99.69
4.5	386,099,563	713,077	0.0018	0.9982	99.58
5.5	370,821,922	826,565	0.0022	0.9978	99.39
6.5	376,107,514	561,788	0.0015	0.9985	99.17
7.5	364,712,017	2,547,367	0.0070	0.9930	99.02
8.5	359,732,120	2,165,653	0.0060	0.9940	98.33
9.5	302,631,268	2,516,948	0.0083	0.9917	97.74
10.5	293,298,079	872,815	0.0030	0.9970	96.93
11.5	278,655,389	1,851,166	0.0066	0.9934	96.64
12.5	252,220,095	905,943	0.0036	0.9964	96.00
13.5	228,520,691	2,651,990	0.0116	0.9884	95.65
14.5	211,178,602	2,610,852	0.0124	0.9876	94.54
15.5	206,531,140	1,279,493	0.0062	0.9938	93.37
16.5	200,269,522	2,048,578	0.0102	0.9898	92.79
17.5	197,094,884	2,217,169	0.0112	0.9888	91.84
18.5	171,443,052	2,220,980	0.0130	0.9870	90.81
19.5	163,826,301	1,278,900	0.0078	0.9922	89.64
20.5	156,855,648	1,077,335	0.0069	0.9931	88.94
21.5	151,210,312	2,195,936	0.0145	0.9855	88.32
22.5	146,292,827	881,744	0.0060	0.9940	87.04
23.5	144,586,071	3,336,900	0.0231	0.9769	86.52
24.5	135,299,348	532,787	0.0039	0.9961	84.52
25.5	133,612,964	2,589,037	0.0194	0.9806	84.19
26.5	113,248,858	395,516	0.0035	0.9965	82.56
27.5	110,823,844	1,246,129	0.0112	0.9888	82.27
28.5	98,113,549	424,162	0.0043	0.9957	81.34
29.5	77,558,324	930,697	0.0120	0.9880	80.99
30.5	76,761,217	2,563,340	0.0334	0.9666	80.02
31.5	73,034,201	1,193,202	0.0163	0.9837	77.35
32.5	68,741,103	2,222,064	0.0323	0.9677	76.08
33.5	65,319,099	1,453,152	0.0222	0.9778	73.62
34.5	61,697,183	1,199,336	0.0194	0.9806	71.99
35.5	58,759,289	1,315,628	0.0224	0.9776	70.59
36.5	53,731,930	132,617	0.0025	0.9975	69.01
37.5	53,222,841	3,323,232	0.0624	0.9376	68.84
38.5	44,614,224	951,277	0.0213	0.9787	64.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,222,264	181,833	0.0044	0.9956	63.16
40.5	39,802,306	1,614,578	0.0406	0.9594	62.88
41.5	37,566,634	398,978	0.0106	0.9894	60.33
42.5	33,767,918	662,597	0.0196	0.9804	59.69
43.5	31,785,395	2,346,647	0.0738	0.9262	58.52
44.5	29,204,734	2,411,048	0.0826	0.9174	54.20
45.5	26,839,642	412,565	0.0154	0.9846	49.73
46.5	20,338,569	333,990	0.0164	0.9836	48.96
47.5	19,164,221	1,701,141	0.0888	0.9112	48.16
48.5	10,610,505	384,627	0.0362	0.9638	43.88
49.5	8,019,470	256,830	0.0320	0.9680	42.29
50.5	6,473,908	251,035	0.0388	0.9612	40.94
51.5	4,269,628	143,855	0.0337	0.9663	39.35
52.5	3,437,873	355,088	0.1033	0.8967	38.02
53.5	5,513,407	6,204	0.0011	0.9989	34.10
54.5	5,455,436	231,570	0.0424	0.9576	34.06
55.5	5,198,322	268,215	0.0516	0.9484	32.61
56.5	5,039,874	125,595	0.0249	0.9751	30.93
57.5	5,082,284	157,073	0.0309	0.9691	30.16
58.5	4,925,620	197,284	0.0401	0.9599	29.23
59.5	4,691,467	27,872	0.0059	0.9941	28.06
60.5	4,628,426	6,130	0.0013	0.9987	27.89
61.5	4,625,189	12,568	0.0027	0.9973	27.85
62.5	4,613,597	18,115	0.0039	0.9961	27.78
63.5	4,573,374	28,469	0.0062	0.9938	27.67
64.5	3,921,240	157,574	0.0402	0.9598	27.50
65.5	3,755,340	27,930	0.0074	0.9926	26.39
66.5	3,706,449	13,040	0.0035	0.9965	26.19
67.5	3,649,419	117,468	0.0322	0.9678	26.10
68.5	3,518,018	9,209	0.0026	0.9974	25.26
69.5	3,562,890	4,793	0.0013	0.9987	25.20
70.5	3,588,479	27,673	0.0077	0.9923	25.16
71.5	3,559,011	25,270	0.0071	0.9929	24.97
72.5	3,532,142	100,262	0.0284	0.9716	24.79
73.5	3,431,255	17,203	0.0050	0.9950	24.09
74.5	3,416,951	22,868	0.0067	0.9933	23.97
75.5	3,392,704	143,981	0.0424	0.9576	23.81
76.5	3,243,641	170,918	0.0527	0.9473	22.80
77.5	3,065,612	2,320	0.0008	0.9992	21.59
78.5	3,061,811	3,375	0.0011	0.9989	21.58

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

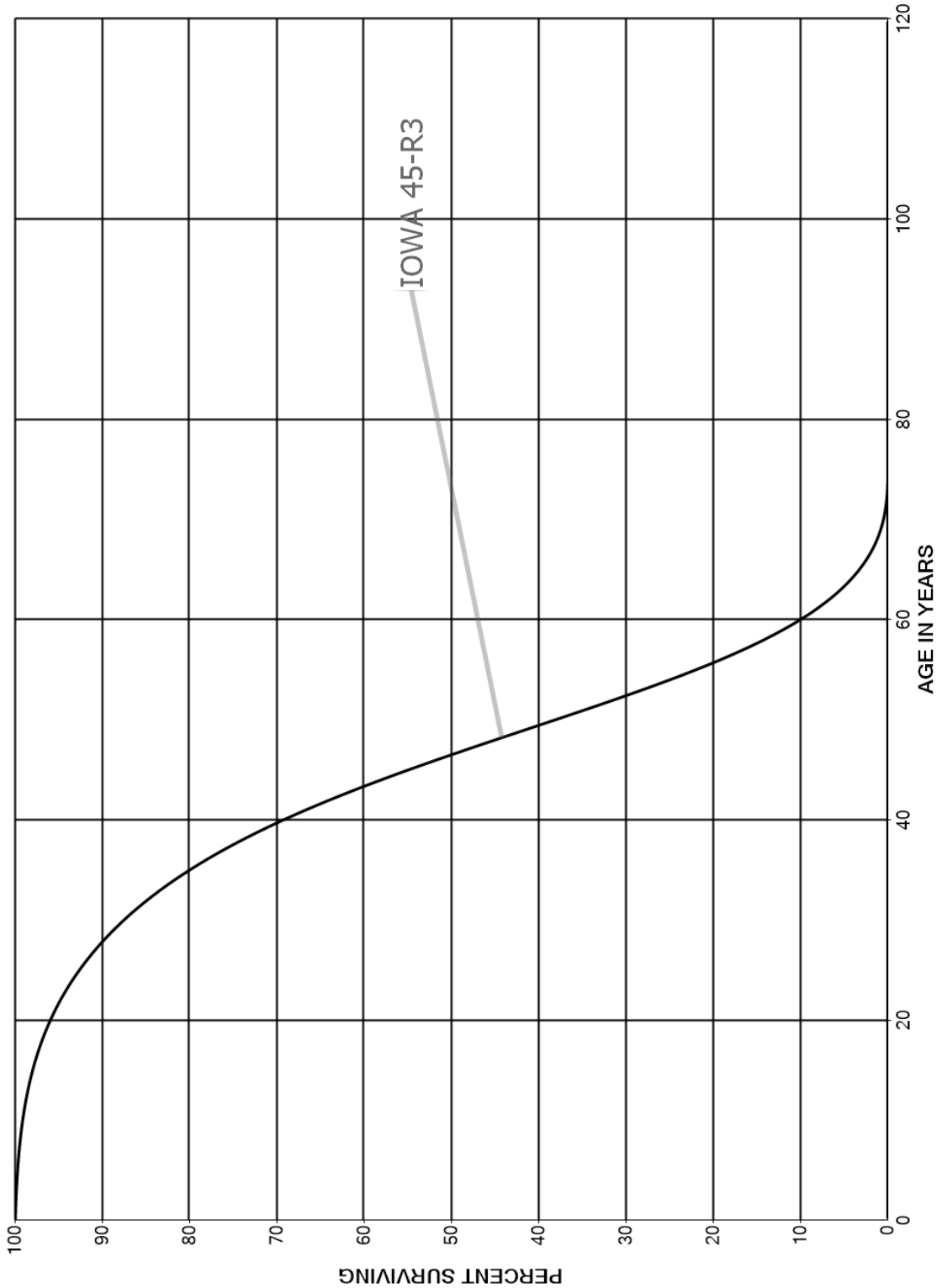
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MAJOR

ORIGINAL LIFE TABLE, CONT.

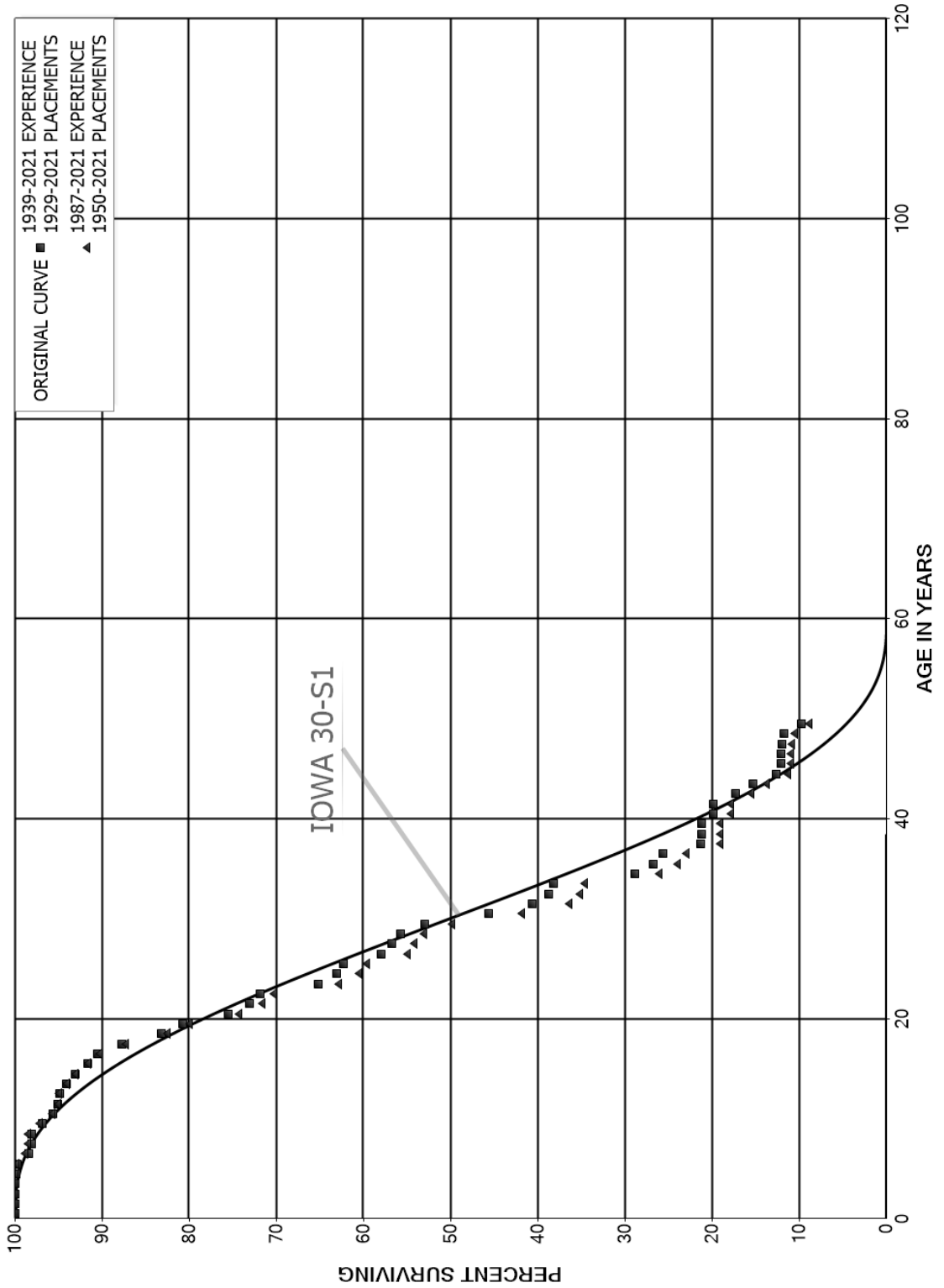
PLACEMENT BAND 1874-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,057,968	228,897	0.0749	0.9251	21.55
80.5	2,828,090	6,878	0.0024	0.9976	19.94
81.5	2,820,126	650	0.0002	0.9998	19.89
82.5	2,819,464		0.0000	1.0000	19.89
83.5	2,819,293	16,001	0.0057	0.9943	19.89
84.5	2,800,509	967	0.0003	0.9997	19.78
85.5	2,455,650		0.0000	1.0000	19.77
86.5	2,453,519	166,350	0.0678	0.9322	19.77
87.5	2,286,346	156,624	0.0685	0.9315	18.43
88.5	2,129,722	580	0.0003	0.9997	17.17
89.5	2,127,532	474,985	0.2233	0.7767	17.16
90.5	1,652,546	452,062	0.2736	0.7264	13.33
91.5	1,194,610	51,989	0.0435	0.9565	9.68
92.5	1,123,765	103,430	0.0920	0.9080	9.26
93.5	27,659		0.0000	1.0000	8.41
94.5	19,461	137	0.0070	0.9930	8.41
95.5	16,961		0.0000	1.0000	8.35
96.5	16,961		0.0000	1.0000	8.35
97.5	16,961		0.0000	1.0000	8.35
98.5	16,961		0.0000	1.0000	8.35
99.5	16,961		0.0000	1.0000	8.35
100.5	16,961		0.0000	1.0000	8.35
101.5	16,961		0.0000	1.0000	8.35
102.5	16,961		0.0000	1.0000	8.35
103.5	1,033		0.0000	1.0000	8.35
104.5					8.35

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS - MINOR
SMOOTH SURVIVOR CURVE



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,023,874		0.0000	1.0000	100.00
0.5	60,470,151		0.0000	1.0000	100.00
1.5	67,582,394	181	0.0000	1.0000	100.00
2.5	67,015,975	58,138	0.0009	0.9991	100.00
3.5	65,571,561	30,516	0.0005	0.9995	99.91
4.5	62,740,547	90,095	0.0014	0.9986	99.87
5.5	58,750,118	810,056	0.0138	0.9862	99.72
6.5	55,867,883	158,584	0.0028	0.9972	98.35
7.5	52,367,767	20,613	0.0004	0.9996	98.07
8.5	51,268,875	632,831	0.0123	0.9877	98.03
9.5	42,039,728	511,023	0.0122	0.9878	96.82
10.5	36,681,092	210,038	0.0057	0.9943	95.64
11.5	36,100,279	80,246	0.0022	0.9978	95.10
12.5	35,643,464	316,857	0.0089	0.9911	94.88
13.5	34,122,901	357,811	0.0105	0.9895	94.04
14.5	33,211,856	501,130	0.0151	0.9849	93.05
15.5	31,920,169	408,715	0.0128	0.9872	91.65
16.5	28,811,091	890,942	0.0309	0.9691	90.48
17.5	26,183,889	1,343,996	0.0513	0.9487	87.68
18.5	23,447,303	678,125	0.0289	0.9711	83.18
19.5	21,911,306	1,436,906	0.0656	0.9344	80.77
20.5	18,909,482	615,034	0.0325	0.9675	75.48
21.5	14,269,962	232,604	0.0163	0.9837	73.02
22.5	13,778,406	1,268,005	0.0920	0.9080	71.83
23.5	12,147,645	395,721	0.0326	0.9674	65.22
24.5	11,114,635	149,648	0.0135	0.9865	63.10
25.5	10,933,523	763,133	0.0698	0.9302	62.25
26.5	9,332,263	196,101	0.0210	0.9790	57.90
27.5	9,095,544	158,880	0.0175	0.9825	56.69
28.5	8,604,160	432,062	0.0502	0.9498	55.69
29.5	7,482,350	1,030,943	0.1378	0.8622	52.90
30.5	6,101,911	665,481	0.1091	0.8909	45.61
31.5	5,433,157	252,120	0.0464	0.9536	40.64
32.5	4,597,903	62,358	0.0136	0.9864	38.75
33.5	4,445,390	1,092,533	0.2458	0.7542	38.22
34.5	3,145,512	228,546	0.0727	0.9273	28.83
35.5	2,904,041	126,065	0.0434	0.9566	26.74
36.5	2,639,009	447,749	0.1697	0.8303	25.57
37.5	2,058,400	4,974	0.0024	0.9976	21.24
38.5	2,052,824		0.0000	1.0000	21.18

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,052,256	126,171	0.0615	0.9385	21.18
40.5	1,925,468	250	0.0001	0.9999	19.88
41.5	1,925,218	253,204	0.1315	0.8685	19.88
42.5	1,647,412	186,133	0.1130	0.8870	17.26
43.5	1,461,063	260,566	0.1783	0.8217	15.31
44.5	1,200,180	45,175	0.0376	0.9624	12.58
45.5	1,089,386		0.0000	1.0000	12.11
46.5	1,083,420	12,767	0.0118	0.9882	12.11
47.5	1,070,653	24,715	0.0231	0.9769	11.97
48.5	1,033,473	169,039	0.1636	0.8364	11.69
49.5	826,905	34,553	0.0418	0.9582	9.78
50.5	778,169	24,343	0.0313	0.9687	9.37
51.5	753,827	19,851	0.0263	0.9737	9.08
52.5	733,727		0.0000	1.0000	8.84
53.5	733,727	67,589	0.0921	0.9079	8.84
54.5	666,138		0.0000	1.0000	8.02
55.5	666,138	162,585	0.2441	0.7559	8.02
56.5	503,553	4,288	0.0085	0.9915	6.07
57.5	499,265	119,029	0.2384	0.7616	6.01
58.5	380,236	539	0.0014	0.9986	4.58
59.5	379,697	118,209	0.3113	0.6887	4.57
60.5	261,488	14,240	0.0545	0.9455	3.15
61.5	247,248	1,378	0.0056	0.9944	2.98
62.5	245,870	14,648	0.0596	0.9404	2.96
63.5	231,222	7,072	0.0306	0.9694	2.79
64.5	224,151	7,636	0.0341	0.9659	2.70
65.5	216,514	50,967	0.2354	0.7646	2.61
66.5	165,547	6,635	0.0401	0.9599	1.99
67.5	158,912	152,780	0.9614	0.0386	1.91
68.5	6,133	6,133	1.0000		0.07
69.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2021 EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,515,907		0.0000	1.0000	100.00
0.5	52,277,063		0.0000	1.0000	100.00
1.5	59,613,032		0.0000	1.0000	100.00
2.5	59,216,655	56,883	0.0010	0.9990	100.00
3.5	57,836,736	28,079	0.0005	0.9995	99.90
4.5	55,240,298	87,511	0.0016	0.9984	99.86
5.5	51,283,782	480,712	0.0094	0.9906	99.70
6.5	48,813,297	154,890	0.0032	0.9968	98.76
7.5	45,453,347	14,108	0.0003	0.9997	98.45
8.5	44,421,837	628,455	0.0141	0.9859	98.42
9.5	35,202,621	502,502	0.0143	0.9857	97.03
10.5	29,992,174	209,125	0.0070	0.9930	95.64
11.5	30,478,385	56,727	0.0019	0.9981	94.97
12.5	30,127,750	268,517	0.0089	0.9911	94.80
13.5	31,353,366	339,063	0.0108	0.9892	93.95
14.5	30,708,476	490,736	0.0160	0.9840	92.94
15.5	29,583,641	408,331	0.0138	0.9862	91.45
16.5	26,819,374	881,398	0.0329	0.9671	90.19
17.5	24,301,350	1,332,605	0.0548	0.9452	87.23
18.5	21,583,046	678,125	0.0314	0.9686	82.44
19.5	20,091,747	1,432,540	0.0713	0.9287	79.85
20.5	17,094,541	614,211	0.0359	0.9641	74.16
21.5	12,455,845	232,217	0.0186	0.9814	71.49
22.5	11,972,193	1,267,725	0.1059	0.8941	70.16
23.5	10,347,686	393,944	0.0381	0.9619	62.73
24.5	9,438,359	133,213	0.0141	0.9859	60.34
25.5	9,311,862	725,502	0.0779	0.9221	59.49
26.5	7,748,734	105,630	0.0136	0.9864	54.86
27.5	7,602,690	156,941	0.0206	0.9794	54.11
28.5	7,127,749	432,062	0.0606	0.9394	52.99
29.5	6,387,124	1,030,943	0.1614	0.8386	49.78
30.5	5,044,993	665,481	0.1319	0.8681	41.74
31.5	4,533,994	151,349	0.0334	0.9666	36.24
32.5	4,050,997	59,164	0.0146	0.9854	35.03
33.5	4,112,444	1,026,328	0.2496	0.7504	34.52
34.5	2,878,771	228,509	0.0794	0.9206	25.90
35.5	2,894,842	126,065	0.0435	0.9565	23.85
36.5	2,639,009	447,749	0.1697	0.8303	22.81
37.5	2,058,400	4,974	0.0024	0.9976	18.94
38.5	2,052,824		0.0000	1.0000	18.89

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

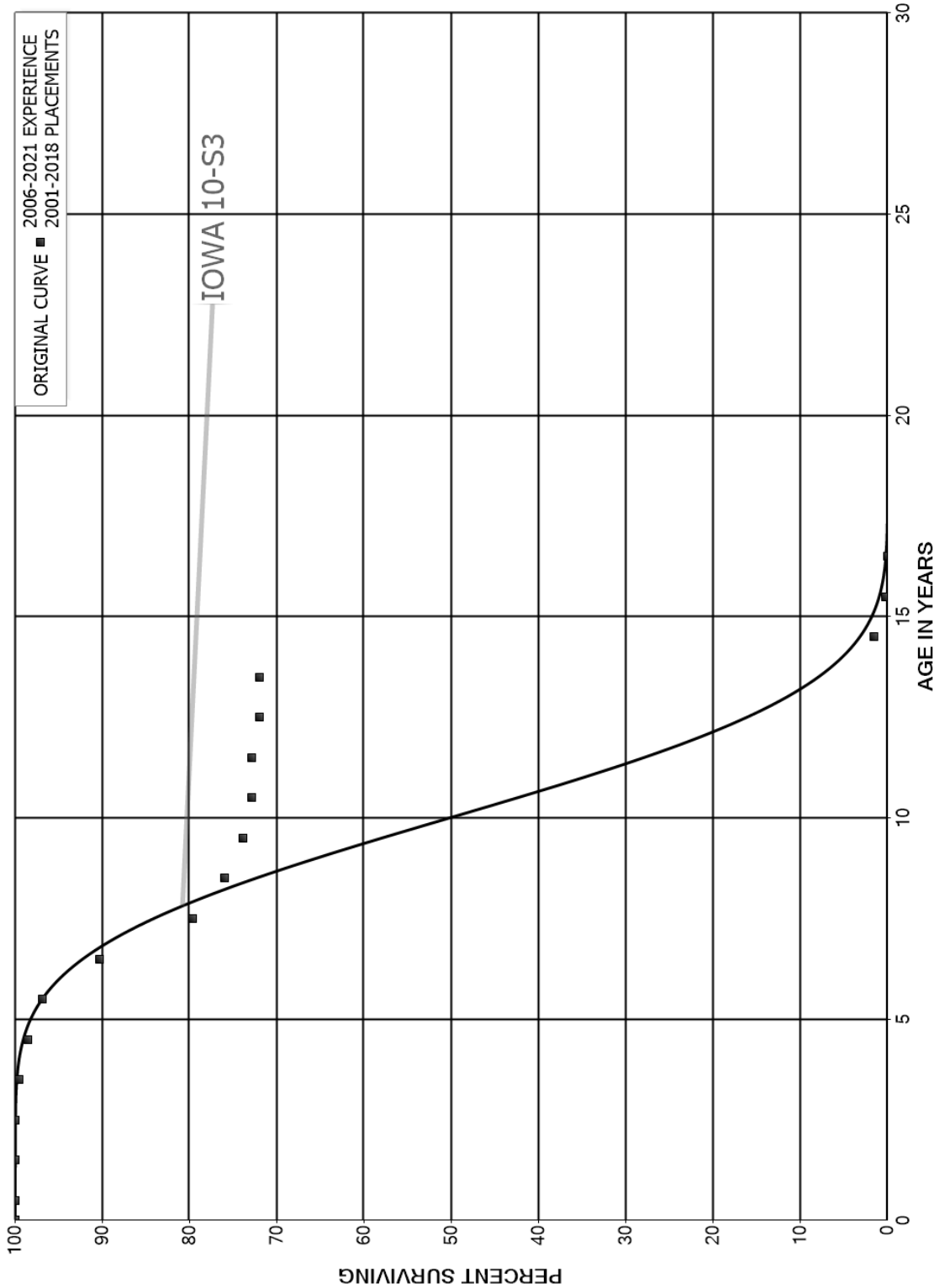
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2021 EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,052,256	126,171	0.0615	0.9385	18.89
40.5	1,925,468	250	0.0001	0.9999	17.73
41.5	1,925,218	253,204	0.1315	0.8685	17.73
42.5	1,647,412	186,133	0.1130	0.8870	15.40
43.5	1,461,063	260,566	0.1783	0.8217	13.66
44.5	1,200,180	45,175	0.0376	0.9624	11.22
45.5	1,089,386		0.0000	1.0000	10.80
46.5	1,083,420	12,767	0.0118	0.9882	10.80
47.5	1,070,653	24,715	0.0231	0.9769	10.67
48.5	1,033,473	169,039	0.1636	0.8364	10.43
49.5	826,905	34,553	0.0418	0.9582	8.72
50.5	778,169	24,343	0.0313	0.9687	8.36
51.5	753,827	19,851	0.0263	0.9737	8.09
52.5	733,727		0.0000	1.0000	7.88
53.5	733,727	67,589	0.0921	0.9079	7.88
54.5	666,138		0.0000	1.0000	7.16
55.5	666,138	162,585	0.2441	0.7559	7.16
56.5	503,553	4,288	0.0085	0.9915	5.41
57.5	499,265	119,029	0.2384	0.7616	5.36
58.5	380,236	539	0.0014	0.9986	4.08
59.5	379,697	118,209	0.3113	0.6887	4.08
60.5	261,488	14,240	0.0545	0.9455	2.81
61.5	247,248	1,378	0.0056	0.9944	2.66
62.5	245,870	14,648	0.0596	0.9404	2.64
63.5	231,222	7,072	0.0306	0.9694	2.48
64.5	224,151	7,636	0.0341	0.9659	2.41
65.5	216,514	50,967	0.2354	0.7646	2.33
66.5	165,547	6,635	0.0401	0.9599	1.78
67.5	158,912	152,780	0.9614	0.0386	1.71
68.5	6,133	6,133	1.0000		0.07
69.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

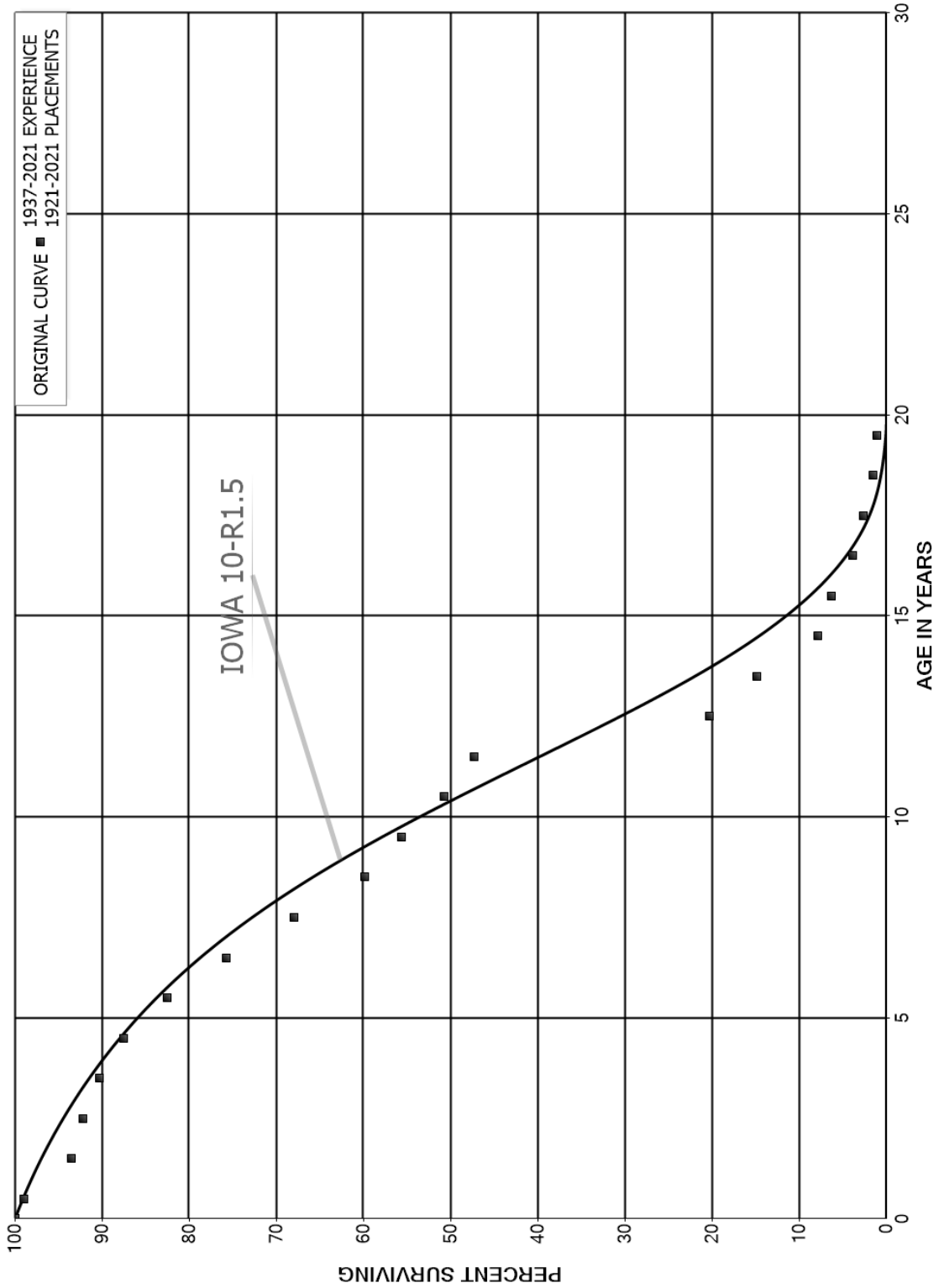
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2018 EXPERIENCE BAND 2006-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,026,178		0.0000	1.0000	100.00
0.5	10,051,765		0.0000	1.0000	100.00
1.5	10,170,061		0.0000	1.0000	100.00
2.5	10,269,615	53,745	0.0052	0.9948	100.00
3.5	10,151,442	97,076	0.0096	0.9904	99.48
4.5	9,139,359	156,877	0.0172	0.9828	98.53
5.5	7,236,686	487,589	0.0674	0.9326	96.83
6.5	6,368,868	755,238	0.1186	0.8814	90.31
7.5	5,613,630	256,184	0.0456	0.9544	79.60
8.5	4,370,664	124,882	0.0286	0.9714	75.97
9.5	2,950,983	37,860	0.0128	0.9872	73.80
10.5	2,671,049		0.0000	1.0000	72.85
11.5	1,626,650	18,989	0.0117	0.9883	72.85
12.5	982,127		0.0000	1.0000	72.00
13.5	982,127	962,212	0.9797	0.0203	72.00
14.5	19,915	16,925	0.8498	0.1502	1.46
15.5	1,678	1,678	1.0000		0.22
16.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

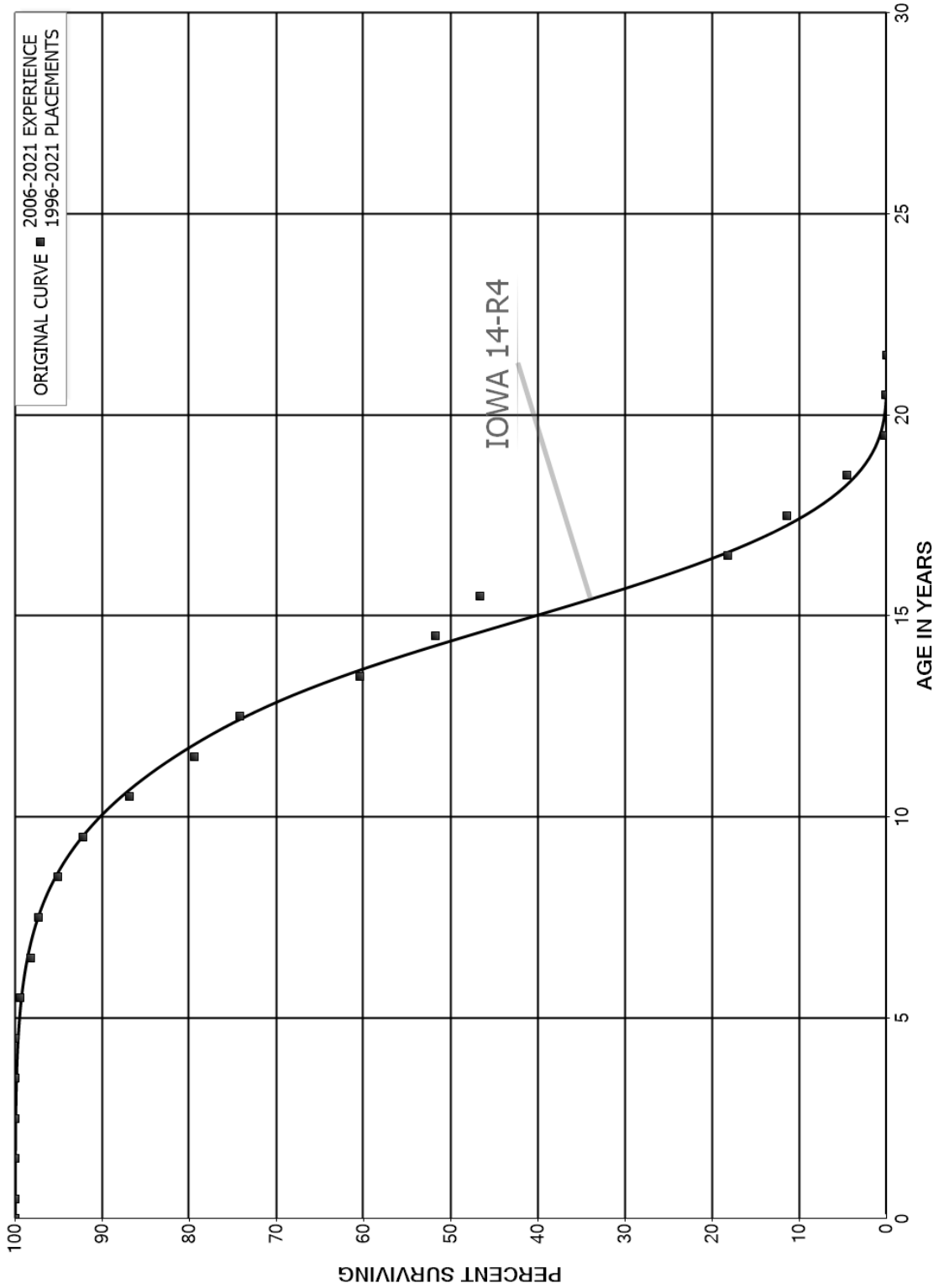
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,564,877	507,045	0.0104	0.9896	100.00
0.5	47,069,320	2,581,703	0.0548	0.9452	98.96
1.5	43,905,480	643,815	0.0147	0.9853	93.53
2.5	42,413,620	877,966	0.0207	0.9793	92.16
3.5	39,907,911	1,191,123	0.0298	0.9702	90.25
4.5	35,152,771	2,010,954	0.0572	0.9428	87.56
5.5	30,899,470	2,562,146	0.0829	0.9171	82.55
6.5	28,088,902	2,881,091	0.1026	0.8974	75.70
7.5	22,316,082	2,662,064	0.1193	0.8807	67.94
8.5	18,448,933	1,314,940	0.0713	0.9287	59.83
9.5	16,264,393	1,415,275	0.0870	0.9130	55.57
10.5	13,517,921	928,922	0.0687	0.9313	50.73
11.5	10,771,889	6,139,169	0.5699	0.4301	47.25
12.5	2,499,019	674,513	0.2699	0.7301	20.32
13.5	1,630,909	764,771	0.4689	0.5311	14.84
14.5	883,546	176,749	0.2000	0.8000	7.88
15.5	511,992	197,975	0.3867	0.6133	6.30
16.5	314,017	102,727	0.3271	0.6729	3.87
17.5	211,290	84,966	0.4021	0.5979	2.60
18.5	126,324	40,267	0.3188	0.6812	1.56
19.5	86,057	39,406	0.4579	0.5421	1.06
20.5	46,651	10,511	0.2253	0.7747	0.57
21.5	36,139	6,775	0.1875	0.8125	0.44
22.5	29,364	5,246	0.1786	0.8214	0.36
23.5	24,118	12,667	0.5252	0.4748	0.30
24.5	11,451	10,320	0.9013	0.0987	0.14
25.5	1,131	75	0.0659	0.9341	0.01
26.5	1,056		0.0000	1.0000	0.01
27.5	1,056	1,026	0.9716	0.0284	0.01
28.5	30	30	1.0000		0.00
29.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

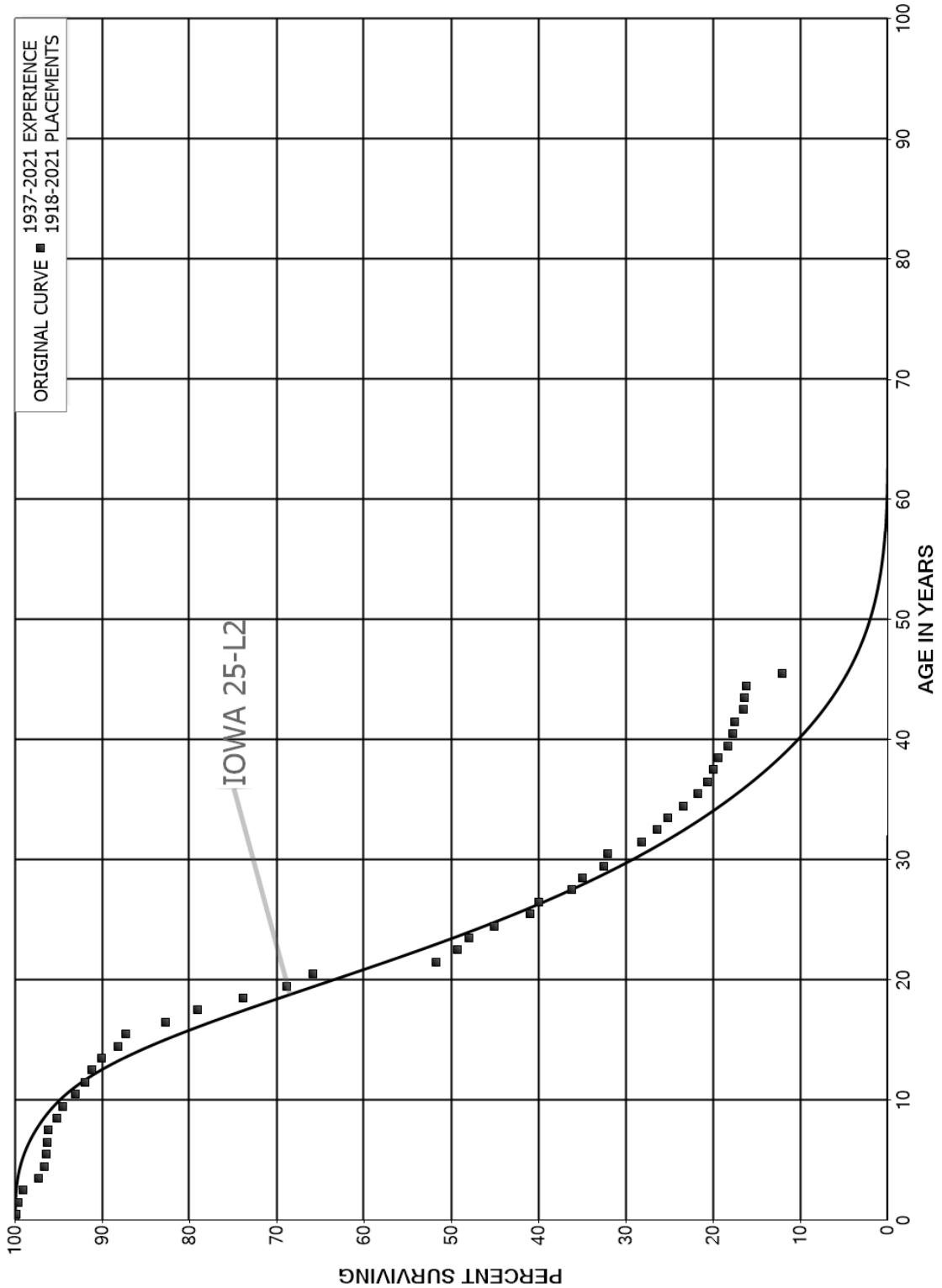
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2021 EXPERIENCE BAND 2006-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,639,456		0.0000	1.0000	100.00
0.5	112,818,612		0.0000	1.0000	100.00
1.5	110,484,683	60,779	0.0006	0.9994	100.00
2.5	106,347,475		0.0000	1.0000	99.94
3.5	102,518,361	36,819	0.0004	0.9996	99.94
4.5	97,923,271	535,595	0.0055	0.9945	99.91
5.5	86,519,612	998,336	0.0115	0.9885	99.36
6.5	88,199,028	853,250	0.0097	0.9903	98.22
7.5	85,627,390	1,969,709	0.0230	0.9770	97.27
8.5	78,212,994	2,370,953	0.0303	0.9697	95.03
9.5	70,058,283	4,060,983	0.0580	0.9420	92.15
10.5	57,747,843	4,896,162	0.0848	0.9152	86.81
11.5	48,334,422	3,197,627	0.0662	0.9338	79.45
12.5	31,753,120	5,917,629	0.1864	0.8136	74.19
13.5	25,682,345	3,686,568	0.1435	0.8565	60.36
14.5	21,543,482	2,129,483	0.0988	0.9012	51.70
15.5	2,363,279	1,442,485	0.6104	0.3896	46.59
16.5	920,794	343,190	0.3727	0.6273	18.15
17.5	577,604	349,573	0.6052	0.3948	11.39
18.5	228,031	219,873	0.9642	0.0358	4.50
19.5	8,158	6,647	0.8148	0.1852	0.16
20.5	1,511	1,511	1.0000		0.03
21.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,598,373	22,521	0.0018	0.9982	100.00
0.5	12,204,161	27,851	0.0023	0.9977	99.82
1.5	11,715,707	57,202	0.0049	0.9951	99.59
2.5	10,695,067	198,845	0.0186	0.9814	99.11
3.5	9,071,685	60,392	0.0067	0.9933	97.26
4.5	8,541,231	16,206	0.0019	0.9981	96.62
5.5	8,046,848	11,774	0.0015	0.9985	96.43
6.5	8,033,012	10,480	0.0013	0.9987	96.29
7.5	8,024,875	82,634	0.0103	0.9897	96.17
8.5	6,806,431	51,786	0.0076	0.9924	95.18
9.5	6,531,319	96,451	0.0148	0.9852	94.45
10.5	6,376,254	75,391	0.0118	0.9882	93.06
11.5	5,278,888	47,955	0.0091	0.9909	91.96
12.5	3,782,308	42,485	0.0112	0.9888	91.12
13.5	3,658,331	76,434	0.0209	0.9791	90.10
14.5	3,457,464	37,446	0.0108	0.9892	88.22
15.5	2,369,345	124,432	0.0525	0.9475	87.26
16.5	1,818,670	80,360	0.0442	0.9558	82.68
17.5	1,478,763	96,515	0.0653	0.9347	79.02
18.5	1,379,118	94,633	0.0686	0.9314	73.87
19.5	996,548	43,514	0.0437	0.9563	68.80
20.5	804,170	172,613	0.2146	0.7854	65.79
21.5	467,994	21,341	0.0456	0.9544	51.67
22.5	357,116	9,753	0.0273	0.9727	49.32
23.5	313,743	18,897	0.0602	0.9398	47.97
24.5	216,462	20,017	0.0925	0.9075	45.08
25.5	196,445	4,590	0.0234	0.9766	40.91
26.5	191,855	18,027	0.0940	0.9060	39.95
27.5	168,096	5,601	0.0333	0.9667	36.20
28.5	162,303	11,470	0.0707	0.9293	34.99
29.5	150,036	2,321	0.0155	0.9845	32.52
30.5	147,714	17,845	0.1208	0.8792	32.02
31.5	129,869	8,010	0.0617	0.9383	28.15
32.5	121,859	5,734	0.0471	0.9529	26.41
33.5	116,125	8,051	0.0693	0.9307	25.17
34.5	108,073	8,087	0.0748	0.9252	23.43
35.5	99,986	4,819	0.0482	0.9518	21.67
36.5	95,168	3,099	0.0326	0.9674	20.63
37.5	92,068	2,457	0.0267	0.9733	19.96
38.5	89,611	5,212	0.0582	0.9418	19.42

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,399	2,412	0.0286	0.9714	18.29
40.5	81,987	1,264	0.0154	0.9846	17.77
41.5	80,723	4,397	0.0545	0.9455	17.50
42.5	76,326	843	0.0110	0.9890	16.54
43.5	75,483	1,086	0.0144	0.9856	16.36
44.5	74,397	18,933	0.2545	0.7455	16.13
45.5	55,464	5,664	0.1021	0.8979	12.02
46.5	49,800	895	0.0180	0.9820	10.79
47.5	48,905	2,717	0.0556	0.9444	10.60
48.5	46,188	3,601	0.0780	0.9220	10.01
49.5	42,586	5,260	0.1235	0.8765	9.23
50.5	37,327	5,132	0.1375	0.8625	8.09
51.5	32,195	3,195	0.0992	0.9008	6.98
52.5	29,000	5,689	0.1962	0.8038	6.29
53.5	23,311	2,880	0.1235	0.8765	5.05
54.5	20,431	82	0.0040	0.9960	4.43
55.5	20,349	1,854	0.0911	0.9089	4.41
56.5	18,494	2,498	0.1351	0.8649	4.01
57.5	15,997	3,311	0.2070	0.7930	3.47
58.5	12,685	1,709	0.1347	0.8653	2.75
59.5	10,976	2,484	0.2263	0.7737	2.38
60.5	8,492	741	0.0872	0.9128	1.84
61.5	7,751		0.0000	1.0000	1.68
62.5	7,751		0.0000	1.0000	1.68
63.5	7,751	780	0.1007	0.8993	1.68
64.5	6,971	21	0.0030	0.9970	1.51
65.5	6,950	452	0.0650	0.9350	1.51
66.5	6,498		0.0000	1.0000	1.41
67.5	6,498	439	0.0675	0.9325	1.41
68.5	6,060	239	0.0394	0.9606	1.31
69.5	5,821	444	0.0763	0.9237	1.26
70.5	5,377	475	0.0883	0.9117	1.17
71.5	4,902	170	0.0347	0.9653	1.06
72.5	4,732		0.0000	1.0000	1.03
73.5	4,732		0.0000	1.0000	1.03
74.5	4,732		0.0000	1.0000	1.03
75.5	4,732		0.0000	1.0000	1.03
76.5	4,732	93	0.0196	0.9804	1.03
77.5	4,640		0.0000	1.0000	1.01
78.5	4,640		0.0000	1.0000	1.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

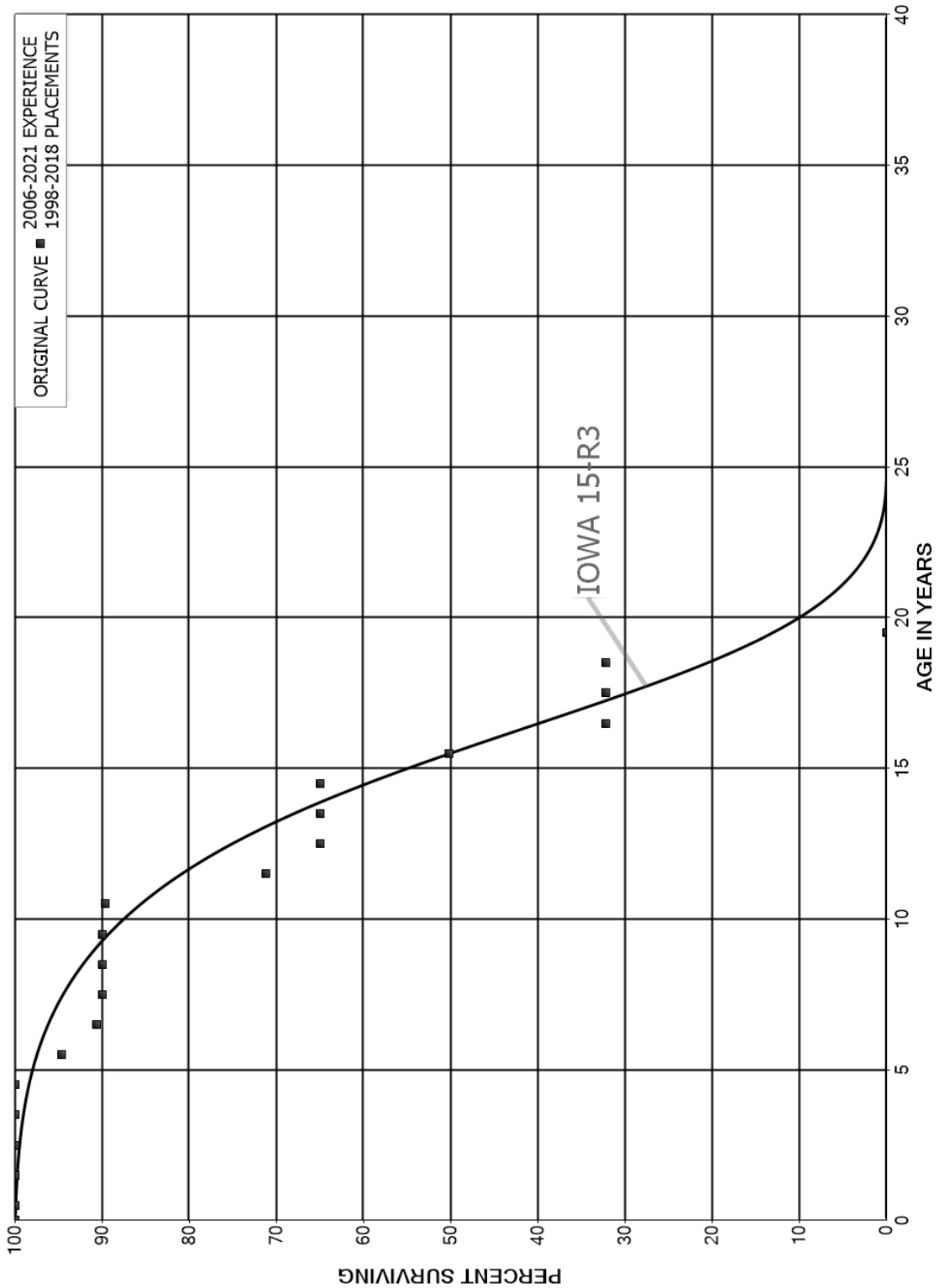
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,640	167	0.0361	0.9639	1.01
80.5	4,472		0.0000	1.0000	0.97
81.5	4,472	656	0.1467	0.8533	0.97
82.5	3,816		0.0000	1.0000	0.83
83.5	3,816	67	0.0176	0.9824	0.83
84.5	3,749	95	0.0254	0.9746	0.81
85.5	3,654		0.0000	1.0000	0.79
86.5	3,654		0.0000	1.0000	0.79
87.5	3,654	864	0.2366	0.7634	0.79
88.5	2,789		0.0000	1.0000	0.60
89.5	2,789	359	0.1288	0.8712	0.60
90.5	2,430	1,261	0.5189	0.4811	0.53
91.5	1,169	685	0.5861	0.4139	0.25
92.5	484	484	1.0000		0.10
93.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

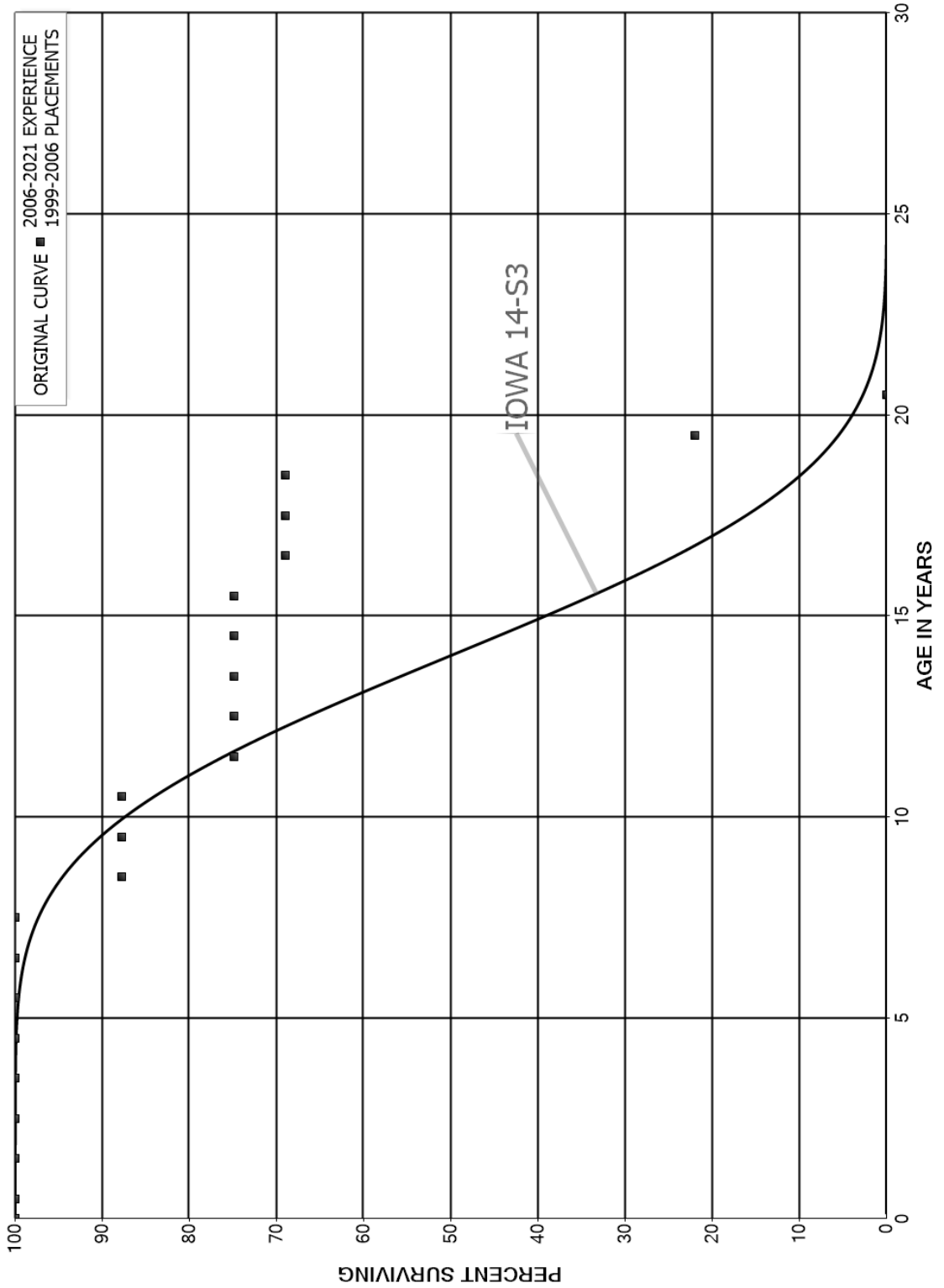
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2018 EXPERIENCE BAND 2006-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,301,917		0.0000	1.0000	100.00
0.5	3,122,886		0.0000	1.0000	100.00
1.5	3,402,778		0.0000	1.0000	100.00
2.5	3,402,778		0.0000	1.0000	100.00
3.5	3,217,976		0.0000	1.0000	100.00
4.5	3,217,976	174,974	0.0544	0.9456	100.00
5.5	3,043,002	128,280	0.0422	0.9578	94.56
6.5	3,278,704	21,651	0.0066	0.9934	90.58
7.5	3,580,538		0.0000	1.0000	89.98
8.5	3,054,848	1,125	0.0004	0.9996	89.98
9.5	2,848,750	11,540	0.0041	0.9959	89.94
10.5	2,837,210	583,470	0.2056	0.7944	89.58
11.5	2,253,741	195,128	0.0866	0.9134	71.16
12.5	1,405,922		0.0000	1.0000	65.00
13.5	1,256,210		0.0000	1.0000	65.00
14.5	1,224,478	279,892	0.2286	0.7714	65.00
15.5	479,674	171,526	0.3576	0.6424	50.14
16.5	308,148		0.0000	1.0000	32.21
17.5	308,148		0.0000	1.0000	32.21
18.5	308,148	308,148	1.0000		32.21
19.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

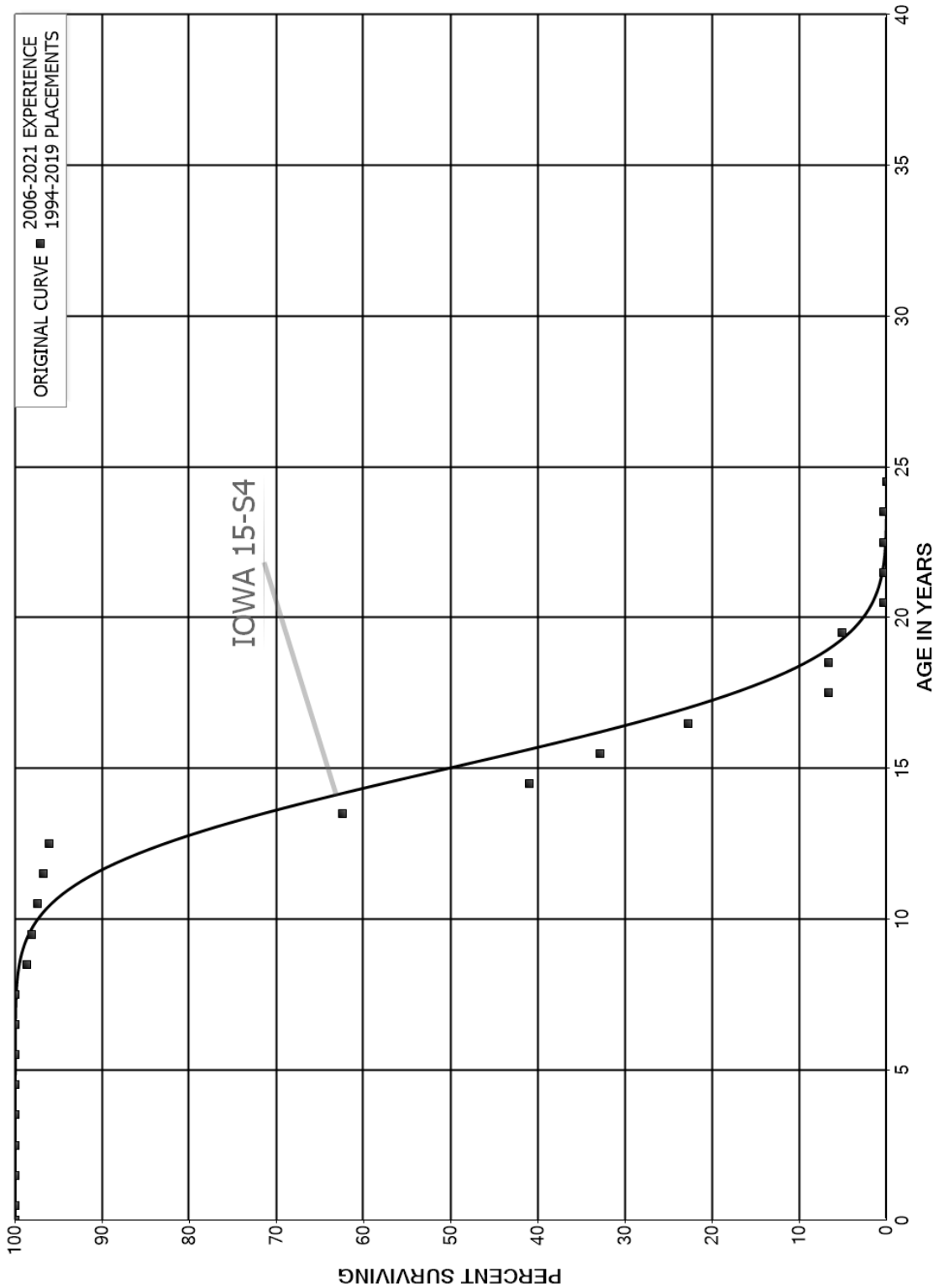
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2006 EXPERIENCE BAND 2006-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	473,897		0.0000	1.0000	100.00
0.5	473,897		0.0000	1.0000	100.00
1.5	473,897		0.0000	1.0000	100.00
2.5	473,897		0.0000	1.0000	100.00
3.5	473,897		0.0000	1.0000	100.00
4.5	473,897		0.0000	1.0000	100.00
5.5	526,575		0.0000	1.0000	100.00
6.5	873,963		0.0000	1.0000	100.00
7.5	873,963	107,024	0.1225	0.8775	100.00
8.5	766,939		0.0000	1.0000	87.75
9.5	766,939		0.0000	1.0000	87.75
10.5	766,939	113,140	0.1475	0.8525	87.75
11.5	653,799		0.0000	1.0000	74.81
12.5	653,799		0.0000	1.0000	74.81
13.5	653,799		0.0000	1.0000	74.81
14.5	653,799		0.0000	1.0000	74.81
15.5	179,902	14,083	0.0783	0.9217	74.81
16.5	165,818		0.0000	1.0000	68.95
17.5	165,818		0.0000	1.0000	68.95
18.5	165,818	113,140	0.6823	0.3177	68.95
19.5	52,678	52,678	1.0000		21.91
20.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2019 EXPERIENCE BAND 2006-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,549,580		0.0000	1.0000	100.00
0.5	2,062,440		0.0000	1.0000	100.00
1.5	2,264,687		0.0000	1.0000	100.00
2.5	2,296,127		0.0000	1.0000	100.00
3.5	2,371,788		0.0000	1.0000	100.00
4.5	2,442,086		0.0000	1.0000	100.00
5.5	2,242,377		0.0000	1.0000	100.00
6.5	2,249,076		0.0000	1.0000	100.00
7.5	2,296,555	32,090	0.0140	0.9860	100.00
8.5	1,840,190	10,779	0.0059	0.9941	98.60
9.5	1,774,243	10,755	0.0061	0.9939	98.03
10.5	1,482,780	10,755	0.0073	0.9927	97.43
11.5	1,473,389	10,779	0.0073	0.9927	96.72
12.5	1,462,610	512,861	0.3506	0.6494	96.02
13.5	949,749	326,480	0.3438	0.6562	62.35
14.5	618,976	122,545	0.1980	0.8020	40.92
15.5	142,417	43,572	0.3059	0.6941	32.82
16.5	98,846	70,298	0.7112	0.2888	22.78
17.5	28,548		0.0000	1.0000	6.58
18.5	28,548	6,700	0.2347	0.7653	6.58
19.5	21,848	20,484	0.9376	0.0624	5.03
20.5	1,364		0.0000	1.0000	0.31
21.5	1,364		0.0000	1.0000	0.31
22.5	1,364		0.0000	1.0000	0.31
23.5	1,364	1,364	1.0000		0.31
24.5					

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1903	25,289	25,289			0.0
1906	1,788	1,788			0.0
1907	15,316	15,316			0.0
1908	6,417	6,417			0.0
1909	196,923	165,636	31,287	31,287	0.0
1910	246,183	210,907	35,276	66,563	0.0
1911	1,406	1,406		66,563	0.0
1912	21,892	21,892		66,563	0.0
1913	18,777	17,235	1,542	68,105	0.0
1914	204,002	192,293	11,709	79,814	0.0
1915	71,525	71,526	1-	79,813	0.0
1916	116,954	116,955	1-	79,812	0.0
1917	103,976	88,578	15,398	95,210	0.0
1918	23,295	23,294	1	95,211	0.0
1919	49,673	49,315	358	95,569	0.0
1920	15,804	15,628	176	95,745	0.0
1921	21,292	20,731	561	96,306	0.0
1922	195,994	189,863	6,131	102,437	0.0
1923	643,150	580,157	62,993	165,430	0.0
1924	526,102	465,348	60,754	226,184	0.0
1925	133,105	128,399	4,706	230,890	0.0
1926	1,357,483	1,201,966	155,517	386,407	0.0
1927	383,588	380,452	3,136	389,543	0.0
1928	2,678,849	2,169,947	508,902	898,445	0.0
1929	298,232	288,043	10,189	908,634	0.0
1930	319,047	316,852	2,195	910,829	0.0
1931	180,588	177,316	3,272	914,101	0.0
1932	396,739	374,688	22,051	936,152	0.0
1933	474,212	424,762	49,450	985,602	0.0
1934	58,444	57,326	1,118	986,720	0.0
1935	574,418	460,903	113,515	1,100,235	0.0
1936	9,340,001	9,143,223	196,778	1,297,013	0.0
1937	875,481	847,379	28,102	1,325,115	0.0
1938	407,388	378,195	29,193	1,354,308	0.0
1939	312,375	309,708	2,667	1,356,975	0.0
1940	450,757	445,275	5,482	1,362,457	0.0
1941	656,326	622,067	34,259	1,396,716	0.0
1942	1,144,921	909,042	235,879	1,632,595	0.0
1943	274,262	271,819	2,443	1,635,038	0.0
1944	1,191,450	1,188,281	3,169	1,638,207	0.0
1945	813,576	812,270	1,306	1,639,513	0.0
1946	1,466,025	1,426,884	39,141	1,678,654	0.0
1947	2,208,470	2,060,100	148,370	1,827,024	0.0
1948	2,005,703	1,875,136	130,567	1,957,591	0.0

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1949	4,528,806	3,802,583	726,223	2,683,814	0.0
1950	2,593,475	2,324,698	268,777	2,952,591	0.0
1951	4,185,309	3,557,090	628,219	3,580,810	0.0
1952	6,298,125	5,087,798	1,210,327	4,791,137	0.0
1953	7,241,575	6,014,721	1,226,854	6,017,991	0.0
1954	5,379,420	4,629,959	749,461	6,767,452	0.0
1955	4,268,444	3,990,394	278,050	7,045,502	0.0
1956	4,881,452	4,248,657	632,795	7,678,297	0.1
1957	4,652,143	4,060,312	591,831	8,270,128	0.1
1958	7,108,012	5,904,115	1,203,897	9,474,025	0.1
1959	4,625,611	4,224,037	401,574	9,875,599	0.1
1960	5,857,835	4,924,067	933,768	10,809,367	0.1
1961	5,655,890	4,991,233	664,657	11,474,024	0.1
1962	5,060,613	4,507,199	553,414	12,027,438	0.1
1963	6,539,720	5,573,960	965,760	12,993,198	0.1
1964	8,783,948	7,261,928	1,522,020	14,515,218	0.1
1965	9,648,234	7,991,009	1,657,225	16,172,443	0.1
1966	10,206,656	8,455,587	1,751,069	17,923,512	0.1
1967	39,500,538	28,800,928	10,699,610	28,623,122	0.2
1968	32,637,374	23,713,026	8,924,348	37,547,470	0.3
1969	33,569,765	25,249,396	8,320,369	45,867,839	0.3
1970	40,474,089	29,518,884	10,955,205	56,823,044	0.4
1971	48,909,499	35,168,618	13,740,881	70,563,925	0.5
1972	44,690,190	33,251,191	11,438,999	82,002,924	0.6
1973	68,188,129	49,801,801	18,386,328	100,389,252	0.7
1974	39,253,474	29,818,133	9,435,341	109,824,593	0.8
1975	54,950,547	38,637,644	16,312,903	126,137,496	0.9
1976	54,710,079	38,723,707	15,986,372	142,123,868	1.0
1977	45,370,740	32,950,554	12,420,186	154,544,054	1.1
1978	48,605,935	35,395,214	13,210,721	167,754,775	1.2
1979	61,961,058	42,783,237	19,177,821	186,932,596	1.3
1980	73,173,936	48,454,976	24,718,960	211,651,556	1.5
1981	87,334,162	55,159,510	32,174,652	243,826,208	1.7
1982	48,113,073	32,277,517	15,835,556	259,661,764	1.8
1983	41,291,538	27,766,040	13,525,498	273,187,262	1.9
1984	58,937,800	40,245,975	18,691,825	291,879,087	2.1
1985	67,169,922	44,869,507	22,300,415	314,179,502	2.2
1986	67,656,437	43,911,548	23,744,889	337,924,391	2.4
1987	87,612,277	55,502,547	32,109,730	370,034,121	2.6
1988	84,912,567	53,958,402	30,954,165	400,988,286	2.8
1989	95,707,281	57,337,972	38,369,309	439,357,595	3.1
1990	119,492,769	69,428,233	50,064,536	489,422,131	3.4
1991	113,917,716	66,700,432	47,217,284	536,639,415	3.8
1992	175,895,743	98,244,699	77,651,044	614,290,459	4.3

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1993	168,852,066	93,952,498	74,899,568	689,190,027	4.8
1994	143,796,359	80,696,923	63,099,436	752,289,463	5.3
1995	168,752,672	87,480,549	81,272,123	833,561,586	5.9
1996	136,525,858	69,985,930	66,539,928	900,101,514	6.3
1997	119,476,433	60,621,581	58,854,852	958,956,366	6.7
1998	93,259,490	46,478,859	46,780,631	1,005,736,997	7.1
1999	94,700,436	46,209,053	48,491,383	1,054,228,380	7.4
2000	102,298,131	48,329,197	53,968,934	1,108,197,314	7.8
2001	111,051,331	51,163,328	59,888,003	1,168,085,317	8.2
2002	116,685,552	51,354,771	65,330,781	1,233,416,098	8.7
2003	99,755,336	39,820,882	59,934,454	1,293,350,552	9.1
2004	122,720,784	46,651,817	76,068,967	1,369,419,519	9.6
2005	138,608,451	55,759,584	82,848,867	1,452,268,386	10.2
2006	162,106,764	74,695,436	87,411,328	1,539,679,714	10.8
2007	176,597,987	65,306,172	111,291,815	1,650,971,529	11.6
2008	220,743,565	71,442,574	149,300,991	1,800,272,520	12.7
2009	199,234,174	74,752,076	124,482,098	1,924,754,618	13.5
2010	283,852,997	87,987,702	195,865,295	2,120,619,913	14.9
2011	318,148,879	91,764,761	226,384,118	2,347,004,031	16.5
2012	540,645,229	129,649,041	410,996,188	2,758,000,219	19.4
2013	594,571,799	129,102,214	465,469,585	3,223,469,804	22.7
2014	734,811,207	143,484,488	591,326,719	3,814,796,523	26.8
2015	1,238,174,190	210,342,831	1,027,831,359	4,842,627,882	34.1
2016	865,490,006	155,767,599	709,722,407	5,552,350,289	39.0
2017	1,163,300,207	224,688,545	938,611,662	6,490,961,951	45.7
2018	959,986,843	180,482,730	779,504,113	7,270,466,064	51.1
2019	1,031,426,183	141,291,894	890,134,289	8,160,600,353	57.4
2020	1,052,893,364	143,757,309	909,136,055	9,069,736,408	63.8
2021	708,878,699	105,589,751	603,288,948	9,673,025,356	68.0
2022	1,084,546,272	162,985,931	921,560,341	10,594,585,697	74.5
2023	826,024,628	78,522,155	747,502,473	11,342,088,170	79.8
2024	954,626,495	38,589,098	916,037,397	12,258,125,567	86.2
2025	1,315,511,110	47,347,327	1,268,163,783	13,526,289,350	95.1
2026	692,367,492		692,367,492	14,218,656,842	100.0
TOTAL	18,612,480,093	4,393,823,251	14,218,656,842		

UTILITY PLANT IN SERVICE

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	215,168.35	199,543	212,705	2,463	5.81	424
1928	114,923.84	106,017	113,010	1,914	6.20	309
1929	5,384.33	4,954	5,281	103	6.40	16
1930	2,444.19	2,242	2,390	54	6.62	8
1932	994.78	907	967	28	7.06	4
1933	191,518.34	174,067	185,549	5,969	7.29	819
1934	2,141.61	1,940	2,068	74	7.53	10
1935	960.67	867	924	37	7.78	5
1937	249,668.77	223,733	238,491	11,178	8.31	1,345
1938	3,290.03	2,937	3,131	159	8.58	19
1939	89.81	80	85	5	8.87	1
1940	5,492.63	4,864	5,185	308	9.16	34
1941	6,140.84	5,414	5,771	370	9.47	39
1942	304.75	267	285	20	9.79	2
1943	926.69	809	862	65	10.12	6
1944	4,889.54	4,250	4,530	360	10.46	34
1945	687.27	594	633	54	10.82	5
1946	3,844.09	3,306	3,524	320	11.19	29
1947	75,379.01	64,478	68,731	6,648	11.57	575
1948	30,087.16	25,586	27,274	2,813	11.97	235
1949	66,616.85	56,308	60,022	6,595	12.38	533
1950	117,768.37	98,911	105,435	12,333	12.81	963
1951	183,609.00	153,200	163,305	20,304	13.25	1,532
1952	176,297.96	146,084	155,720	20,578	13.71	1,501
1953	236,716.55	194,728	207,572	29,145	14.19	2,054
1954	446,746.99	364,769	388,830	57,917	14.68	3,945
1955	317,973.16	257,558	274,547	43,426	15.20	2,857
1956	130,179.12	104,583	111,481	18,698	15.73	1,189
1957	203,535.00	162,116	172,809	30,726	16.28	1,887
1958	795,200.95	627,716	669,121	126,080	16.85	7,482
1959	164,009.00	128,255	136,715	27,294	17.44	1,565
1960	120,775.24	93,526	99,695	21,080	18.05	1,168
1961	338,925.06	259,786	276,922	62,003	18.68	3,319
1962	166,681.00	126,408	134,746	31,935	19.33	1,652
1963	203,052.32	152,265	162,309	40,743	20.01	2,036
1964	864,907.15	641,112	683,401	181,506	20.70	8,768
1965	475,282.94	348,088	371,048	104,235	21.41	4,869
1966	432,671.54	312,930	333,571	99,101	22.14	4,476
1967	3,119,802.24	2,226,759	2,373,639	746,163	22.90	32,584
1968	3,471,949.46	2,444,669	2,605,922	866,027	23.67	36,588
1969	1,733,589.68	1,203,545	1,282,932	450,658	24.46	18,424

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1970	3,062,243.50	2,094,942	2,233,127	829,116	25.27	32,810
1971	3,563,681.62	2,401,030	2,559,405	1,004,277	26.10	38,478
1972	2,195,747.09	1,456,044	1,552,086	643,661	26.95	23,884
1973	2,796,764.86	1,824,553	1,944,903	851,862	27.81	30,631
1974	1,404,502.06	900,988	960,418	444,084	28.68	15,484
1975	2,344,282.94	1,477,484	1,574,941	769,342	29.58	26,009
1976	2,805,294.78	1,736,477	1,851,017	954,278	30.48	31,308
1977	2,074,085.68	1,260,007	1,343,119	730,967	31.40	23,279
1978	1,830,994.49	1,091,053	1,163,020	667,974	32.33	20,661
1979	3,553,220.82	2,075,507	2,212,410	1,340,811	33.27	40,301
1980	1,250,965.99	715,865	763,084	487,882	34.22	14,257
1981	2,745,182.71	1,538,345	1,639,816	1,105,367	35.17	31,429
1982	1,556,862.85	853,550	909,851	647,012	36.14	17,903
1983	529,004.28	283,610	302,317	226,687	37.11	6,109
1984	262,607.49	137,606	146,683	115,924	38.08	3,044
1985	2,872,794.70	1,470,153	1,567,126	1,305,669	39.06	33,427
1986	1,513,755.00	755,939	805,802	707,953	40.05	17,677
1987	1,990,797.39	969,518	1,033,469	957,328	41.04	23,327
1988	1,766,296.00	838,319	893,615	872,681	42.03	20,763
1989	1,469,609.43	679,327	724,136	745,473	43.02	17,329
1990	2,995,648.13	1,347,682	1,436,577	1,559,071	44.01	35,425
1991	1,182,926.00	517,388	551,516	631,410	45.01	14,028
1992	1,185,336.00	503,626	536,846	648,490	46.01	14,095
1993	1,509,869.56	622,821	663,903	845,967	47.00	17,999
1994	2,226,085.65	890,434	949,168	1,276,918	48.00	26,602
1995	1,973,071.22	764,565	814,997	1,158,074	49.00	23,634
1996	2,090,909.94	784,091	835,811	1,255,099	50.00	25,102
1997	768,071.33	278,426	296,791	471,280	51.00	9,241
1998	653,154.20	228,604	243,683	409,471	52.00	7,874
1999	198,063.04	66,846	71,255	126,808	53.00	2,393
2000	258,194.63	83,913	89,448	168,747	54.00	3,125
2001	248,124.75	77,539	82,654	165,471	55.00	3,009
2002	648,163.71	194,449	207,275	440,889	56.00	7,873
2003	1,692,045.15	486,463	518,551	1,173,494	57.00	20,588
2004	583,152.54	160,367	170,945	412,208	58.00	7,107
2005	548,572.91	144,000	153,498	395,075	59.00	6,696
2006	484,267.31	121,067	129,053	355,214	60.00	5,920
2007	2,846,842.29	676,125	720,723	2,126,119	61.00	34,854
2008	624,242.07	140,454	149,719	474,523	62.00	7,654
2009	558,008.98	118,577	126,398	431,611	63.00	6,851
2010	2,888,309.32	577,662	615,765	2,272,544	64.00	35,508

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
2011	3,737,185.07	700,722	746,942	2,990,243	65.00	46,004
2012	74,171,462.59	12,980,006	13,836,182	60,335,281	66.00	914,171
2013	3,366,418.80	547,043	583,127	2,783,292	67.00	41,542
2014	21,752,729.36	3,262,909	3,478,134	18,274,595	68.00	268,744
2015	11,573,669.54	1,591,380	1,696,349	9,877,321	69.00	143,150
2016	6,499,452.27	812,432	866,021	5,633,431	70.00	80,478
2017	8,558,466.09	962,827	1,026,336	7,532,130	71.00	106,086
2018	8,435,629.32	843,563	899,205	7,536,424	72.00	104,673
2019	4,953,930.42	433,469	462,061	4,491,869	73.00	61,532
2020	7,698,517.40	577,389	615,475	7,083,042	74.00	95,717
2021	3,898,716.33	243,670	259,743	3,638,973	75.00	48,520
2022	1,932,948.66	96,647	103,022	1,829,927	76.00	24,078
2023	3,302,327.41	123,837	132,005	3,170,322	77.00	41,173
2024	10,122,328.19	253,058	269,750	9,852,578	78.00	126,315
2025	8,722,561.17	136,246	145,233	8,577,328	78.75	108,918
2026	1,638,008.88			1,638,009	80.00	20,475
	262,796,730.19	67,840,785	72,315,644	190,481,086		3,158,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.3 1.20

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	216,503.33	216,503	216,503			
2020	606,917.46	606,917	606,917			
2021	1,064,947.56	1,064,948	1,064,948			
2022	5,794,925.43	4,635,940	4,002,719	1,792,206	1.00	1,792,206
2023	3,715,476.65	2,229,286	1,924,789	1,790,688	2.00	895,344
2024	1,835,359.64	734,144	633,868	1,201,492	3.00	400,497
2025	2,824,243.82	706,061	609,620	2,214,624	3.75	590,566
2026	463,429.28			463,429	5.00	92,686
	16,521,803.17	10,193,799	9,059,364	7,462,439		3,771,299

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 22.83

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.2 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 351.20 COMPUTER SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	4,215,306.67	4,215,307	4,215,307			
2021	559,412.80	559,413	559,413			
2022	9,842,902.99	7,874,322	7,986,455	1,856,448	1.00	1,856,448
2023	6,552,208.48	3,931,325	3,987,308	2,564,900	2.00	1,282,450
2024	8,707,051.09	3,482,820	3,532,417	5,174,635	3.00	1,724,878
2025	1,699,579.49	424,895	430,946	1,268,634	3.75	338,302
	31,576,461.52	20,488,082	20,711,845	10,864,617		5,202,078
ACCOUNT 351.20 COMPUTER SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	6,463,654.54	5,170,924	4,311,191	2,152,463	2.00	1,076,232
2025	16,962,650.28	2,120,331	1,767,799	15,194,852	8.75	1,736,555
	23,426,304.82	7,291,255	6,078,990	17,347,315		2,812,787
	55,002,766.34	27,779,337	26,790,835	28,211,932		8,014,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 14.57						

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.3 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	73,303.83	73,304	73,304			
2011	107,497.89	107,498	107,498			
2013	95,859.43	83,078	95,859			
2014	597,684.92	478,148	597,685			
2015	100,715.00	73,857	100,715			
2021	3,679.29	1,226	3,679			
2024	75,319.94	10,042	64,058	11,262	13.00	866
	1,054,060.30	827,153	1,042,798	11,262		866

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 0.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.31 COMMUNICATION EQUIPMENT - OH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
1985	41,576.96	41,577	41,577			
1986	297,123.46	297,123	297,123			
1991	2,049.14	1,992	1,065	984	0.56	984
1992	2,015,226.13	1,931,594	1,033,120	982,106	0.83	982,106
1993	10,260.38	9,696	5,186	5,074	1.10	4,613
1995	3,208,935.45	2,955,430	1,580,722	1,628,213	1.58	1,030,515
1996	4,162,586.18	3,790,035	2,027,114	2,135,472	1.79	1,193,001
1997	1,006,450.37	905,302	484,204	522,246	2.01	259,824
1998	446,048.08	396,091	211,851	234,197	2.24	104,552
1999	143,580.89	125,777	67,272	76,309	2.48	30,770
2001	969,653.54	824,690	441,088	528,566	2.99	176,778
2003	0.45					
2004	1,065,672.27	855,202	457,408	608,264	3.95	153,991
2007	442,214.27	325,912	174,315	267,899	5.26	50,931
2008	1,343,056.15	954,913	510,739	832,317	5.78	143,999
2009	43,648.74	29,790	15,933	27,716	6.35	4,365
2010	1,721,577.01	1,123,329	600,817	1,120,760	6.95	161,260
2011	2,187,970.27	1,357,636	726,137	1,461,833	7.59	192,600
2012	5,594,044.29	3,283,704	1,756,301	3,837,743	8.26	464,618
2013	13,885,031.14	7,664,537	4,099,405	9,785,626	8.96	1,092,146
2014	13,141,364.86	6,780,944	3,626,812	9,514,553	9.68	982,908
2015	30,822,113.04	14,748,381	7,888,225	22,933,888	10.43	2,198,839
2016	19,496,980.09	8,568,923	4,583,120	14,913,860	11.21	1,330,407
2017	28,245,952.49	11,284,258	6,035,426	22,210,526	12.01	1,849,336
2018	20,534,374.79	7,361,573	3,937,364	16,597,011	12.83	1,293,610
2019	25,386,175.27	8,034,724	4,297,402	21,088,773	13.67	1,542,705
2020	21,425,768.84	5,859,948	3,134,214	18,291,555	14.53	1,258,882
2021	4,774,990.03	1,095,860	586,125	4,188,865	15.41	271,828
2022	2,996,805.91	554,409	296,528	2,700,278	16.30	165,661
2023	88,212.66	12,306	6,582	81,631	17.21	4,743
2024	249,041.27	23,285	12,454	236,587	18.13	13,049
2025	6,515,854.82	384,435	205,616	6,310,239	18.82	335,294
2026	704,912.43			704,912	20.00	35,246
	212,969,251.67	91,583,376	49,141,245	163,828,007		17,329,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 8.14

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.32 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1954	605.00	605	605			
1957	458.40	458	458			
1968	20,416.13	20,416	20,416			
1969	705.16	705	705			
1970	33,831.03	33,831	33,831			
1971	1,419.88	1,420	1,420			
1972	3,075.61	3,076	3,076			
1973	8,964.34	8,964	8,964			
1974	16,930.23	16,930	16,930			
1975	14,593.98	14,594	14,594			
1976	7,684.64	7,685	7,685			
1977	6,245.26	6,245	6,245			
1979	2,447.98	2,448	2,448			
1980	1,960.68	1,950	1,299	662	0.14	662
1981	8,523.48	8,397	5,594	2,929	0.37	2,929
1982	12,880.40	12,556	8,364	4,516	0.63	4,516
1984	13,353.28	12,728	8,479	4,874	1.17	4,166
1987	5,549.14	5,099	3,397	2,152	2.03	1,060
1989	18,534.15	16,599	11,057	7,477	2.61	2,865
1990	4,147.55	3,666	2,442	1,706	2.90	588
1992	59,540.49	51,205	34,110	25,430	3.50	7,266
1993	236,666.55	200,599	133,630	103,037	3.81	27,044
1994	269,117.43	224,659	149,658	119,459	4.13	28,925
1995	336,206.22	276,093	183,921	152,285	4.47	34,068
1996	259,891.72	209,785	139,749	120,143	4.82	24,926
1997	173,103.09	137,098	91,328	81,775	5.20	15,726
1998	34,780.95	27,004	17,989	16,792	5.59	3,004
1999	1,873.82	1,423	948	926	6.01	154
2000	55,003.55	40,813	27,188	27,816	6.45	4,313
2001	86,571.67	62,609	41,707	44,865	6.92	6,483
2002	112,929.37	79,502	52,961	59,968	7.40	8,104
2004	22,109.06	14,636	9,750	12,359	8.45	1,463
2006	214,661.22	132,317	88,144	126,517	9.59	13,193
2007	139,231.09	82,480	54,944	84,287	10.19	8,272
2008	686,425.64	389,341	259,361	427,065	10.82	39,470
2009	444,846.29	240,751	160,377	284,469	11.47	24,801
2010	1,245,986.53	641,434	427,294	818,693	12.13	67,493
2011	743,575.45	362,270	241,328	502,247	12.82	39,177
2012	1,514,688.48	695,545	463,340	1,051,348	13.52	77,762
2013	3,365,016.30	1,448,303	964,794	2,400,222	14.24	168,555
2014	2,313,684.39	926,399	617,125	1,696,559	14.99	113,179

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.32 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
2015	5,729,679.54	2,122,273	1,413,762	4,315,918	15.74	274,201
2016	1,523,069.25	517,234	344,558	1,178,511	16.51	71,382
2017	894,878.32	275,623	183,607	711,271	17.30	41,114
2018	2,683,546.61	739,585	492,678	2,190,869	18.11	120,976
2019	286,941.19	69,784	46,487	240,454	18.92	12,709
2020	1,735,310.55	363,721	242,294	1,493,017	19.76	75,558
2024	2,781.45	199	133	2,648	23.21	114
2025	398,459.48	18,010	11,997	386,462	23.87	16,190
2026	189,866.48			189,866	25.00	7,595
	25,942,768.50	10,529,067	7,053,171	18,889,598		1,350,003

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 5.20

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.33 COMMUNICATION EQUIPMENT - UG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
2015	46,771.69	22,380	13,517	33,255	10.43	3,188
2020	149,908.65	41,000	24,764	125,145	14.53	8,613
	196,680.34	63,380	38,281	158,399		11,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 6.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1913	6,383.82	6,187	6,147	237	2.00	118
1923	1,372.15	1,271	1,263	109	4.80	23
1924	14,577.23	13,436	13,349	1,228	5.09	241
1925	127.26	117	116	11	5.38	2
1926	4,350.88	3,971	3,945	406	5.67	72
1927	2,037.98	1,851	1,839	199	5.96	33
1928	131,265.68	118,644	117,879	13,387	6.25	2,142
1929	43,725.12	39,325	39,071	4,654	6.54	712
1930	18,037.38	16,142	16,038	1,999	6.83	293
1932	5,185.67	4,594	4,564	622	7.42	84
1937	22,310.61	19,252	19,128	3,183	8.91	357
1939	52.26	45	45	7	9.52	1
1940	741.70	629	625	117	9.84	12
1942	330.80	277	275	56	10.48	5
1943	84.52	70	70	15	10.81	1
1944	864.87	717	712	153	11.14	14
1948	86,755.54	70,019	69,568	17,188	12.54	1,371
1949	130,320.58	104,436	103,763	26,558	12.91	2,057
1950	529.93	422	419	111	13.29	8
1951	38,608.82	30,489	30,292	8,317	13.67	608
1952	135,616.98	106,282	105,597	30,020	14.06	2,135
1953	215,954.17	167,913	166,831	49,123	14.46	3,397
1954	262,713.49	202,613	201,307	61,406	14.87	4,130
1955	36,581.67	27,977	27,797	8,785	15.29	575
1956	92,218.37	69,915	69,464	22,754	15.72	1,447
1957	30,397.18	22,845	22,698	7,699	16.15	477
1958	32,808.15	24,430	24,273	8,535	16.60	514
1961	170,410.06	123,271	122,476	47,934	17.98	2,666
1964	53,955.20	37,810	37,566	16,389	19.45	843
1965	30,324.67	21,013	20,878	9,447	19.96	473
1966	160,398.33	109,886	109,178	51,220	20.47	2,502
1967	693,890.01	469,708	466,680	227,210	21.00	10,820
1968	447,775.71	299,392	297,462	150,314	21.54	6,978
1969	299,368.62	197,676	196,402	102,967	22.08	4,663
1970	616,987.88	402,184	399,591	217,397	22.63	9,607
1971	210,763.10	135,538	134,664	76,099	23.20	3,280
1972	920,042.19	583,592	579,830	340,212	23.77	14,313
1973	643,541.82	402,458	399,863	243,679	24.35	10,007
1974	484,727.02	298,815	296,889	187,838	24.93	7,535
1975	292,673.60	177,720	176,574	116,100	25.53	4,548
1976	451,427.08	269,886	268,146	183,281	26.14	7,012

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1977	547,250.09	322,035	319,959	227,291	26.75	8,497
1978	1,490.78	863	857	634	27.37	23
1979	388,200.37	220,975	219,550	168,650	28.00	6,023
1980	1,037,153.36	580,163	576,423	460,730	28.64	16,087
1981	1,435,490.50	788,630	783,546	651,944	29.29	22,258
1982	596,247.17	321,604	319,531	276,716	29.94	9,242
1983	2,137.12	1,131	1,124	1,013	30.60	33
1984	1,535,327.49	796,712	791,576	743,751	31.27	23,785
1985	51,040.66	25,952	25,785	25,256	31.95	790
1986	16,487.68	8,211	8,158	8,330	32.63	255
1987	462,534.95	225,361	223,908	238,627	33.33	7,160
1988	297,427.63	141,712	140,798	156,630	34.03	4,603
1989	121,110.39	56,400	56,036	65,074	34.73	1,874
1990	246,386.80	112,049	111,327	135,060	35.44	3,811
1991	428,124.77	189,955	188,730	239,395	36.16	6,620
1992	2,274,802.00	983,761	977,419	1,297,383	36.89	35,169
1993	3,871,533.39	1,630,806	1,620,293	2,251,240	37.62	59,842
1994	42,936.05	17,597	17,484	25,452	38.36	664
1995	866,428.49	345,107	342,882	523,546	39.11	13,386
1996	1,610,111.80	622,743	618,728	991,384	39.86	24,872
1998	6,588.30	2,393	2,378	4,210	41.39	102
1999	35,722.60	12,552	12,471	23,252	42.16	552
2000	95,805.43	32,514	32,304	63,501	42.94	1,479
2001	609,206.78	199,442	198,156	411,051	43.72	9,402
2002	76,835.37	24,221	24,065	52,770	44.51	1,186
2003	60,034.38	18,186	18,069	41,965	45.31	926
2004	630,739.58	183,306	182,124	448,616	46.11	9,729
2005	105,037.45	29,216	29,028	76,009	46.92	1,620
2006	103,947.91	27,618	27,440	76,508	47.73	1,603
2007	674,186.33	170,724	169,623	504,563	48.54	10,395
2008	441,401.89	106,139	105,455	335,947	49.37	6,805
2009	359,299.61	81,809	81,282	278,018	50.20	5,538
2010	793,666.50	170,575	169,475	624,192	51.03	12,232
2011	105,727.90	21,357	21,219	84,509	51.87	1,629
2012	2,839,201.52	536,836	533,375	2,305,827	52.71	43,746
2013	1,792,794.37	315,532	313,498	1,479,296	53.56	27,619
2014	15,420,051.43	2,512,235	2,496,040	12,924,011	54.41	237,530
2015	35,977,475.89	5,385,468	5,350,750	30,626,726	55.27	554,129
2016	39,994,874.74	5,457,701	5,422,517	34,572,358	56.13	615,934
2017	61,399,023.39	7,556,992	7,508,275	53,890,748	57.00	945,452
2018	21,323,515.30	2,338,976	2,323,898	18,999,617	57.87	328,315

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
2019	17,700,539.12	1,701,907	1,690,935	16,009,604	58.75	272,504
2020	17,129,704.42	1,415,256	1,406,133	15,723,571	59.63	263,686
2021	4,313,641.62	297,986	296,065	4,017,577	60.51	66,395
2022	3,113,571.72	172,430	171,318	2,942,254	61.40	47,919
2023	12,738,310.86	529,149	525,738	12,212,573	62.30	196,028
2024	16,526,697.69	460,269	457,302	16,069,396	63.19	254,303
2025	21,464,903.48	373,060	370,655	21,094,248	63.87	330,268
2026	390,433.03			390,433	65.00	6,007
	298,845,398.20	42,108,434	41,836,976	257,008,422		4,604,103

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.8 1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
1914	26.07	26	26			
1917	26.52	27	27			
1920	123.46	123	123			
1922	9,842.36	9,842	9,842			
1924	5,695.17	5,695	5,695			
1927	9,757.69	9,758	9,758			
1930	3,508.91	3,509	3,509			
1931	2,456.64	2,457	2,457			
1934	4,068.80	4,069	4,069			
1935	2,155.82	2,156	2,156			
1936	36.57	37	37			
1937	51,191.54	51,192	51,192			
1938	10,293.04	10,242	10,201	92	0.22	92
1939	986.25	975	971	15	0.48	15
1940	2,446.58	2,402	2,392	55	0.80	55
1941	6,480.52	6,313	6,288	193	1.14	169
1942	11,308.16	10,930	10,886	422	1.47	287
1946	3,752.61	3,516	3,502	251	2.77	91
1947	22,824.20	21,253	21,168	1,656	3.03	547
1948	179,503.25	166,163	165,501	14,002	3.27	4,282
1949	307,466.63	282,940	281,814	25,653	3.51	7,309
1950	99,169.44	90,763	90,402	8,767	3.73	2,350
1951	77,327.18	70,386	70,106	7,221	3.95	1,828
1952	310,146.70	280,683	279,566	30,581	4.18	7,316
1953	1,055,669.87	949,628	945,847	109,823	4.42	24,847
1954	1,189,423.10	1,063,451	1,059,217	130,206	4.66	27,941
1955	129,871.66	115,409	114,950	14,922	4.90	3,045
1956	125,777.17	111,027	110,585	15,192	5.16	2,944
1957	120,085.42	105,293	104,874	15,211	5.42	2,806
1958	399,420.84	347,768	346,384	53,037	5.69	9,321
1959	93,369.07	80,701	80,380	12,989	5.97	2,176
1960	41,296.10	35,430	35,289	6,007	6.25	961
1961	412,291.92	351,104	349,706	62,586	6.53	9,584
1962	6,553.91	5,538	5,516	1,038	6.82	152
1963	23,764.01	19,924	19,845	3,919	7.11	551
1964	245,667.31	204,294	203,481	42,186	7.41	5,693
1965	137,899.30	113,735	113,282	24,617	7.71	3,193
1966	485,220.30	396,779	395,199	90,021	8.02	11,225
1967	2,314,089.05	1,875,453	1,867,987	446,102	8.34	53,489
1968	532,276.60	427,514	425,812	106,465	8.66	12,294
1969	1,541,540.42	1,226,573	1,221,690	319,850	8.99	35,578

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
1970	5,082,813.84	4,006,172	3,990,223	1,092,591	9.32	117,231
1971	3,405,044.75	2,656,718	2,646,141	758,904	9.67	78,480
1972	2,132,116.14	1,646,569	1,640,014	492,102	10.02	49,112
1973	3,574,709.59	2,730,578	2,719,707	855,003	10.39	82,291
1974	3,332,586.19	2,517,602	2,507,579	825,007	10.76	76,674
1975	2,552,943.54	1,906,589	1,898,999	653,945	11.14	58,702
1976	4,231,995.55	3,122,070	3,109,641	1,122,355	11.54	97,258
1977	2,825,464.36	2,058,746	2,050,550	774,914	11.94	64,901
1978	825,300.89	593,466	591,103	234,198	12.36	18,948
1979	2,445,330.45	1,734,522	1,727,617	717,713	12.79	56,115
1980	5,222,450.85	3,652,164	3,637,624	1,584,827	13.23	119,790
1981	9,614,201.76	6,625,050	6,598,675	3,015,527	13.68	220,433
1982	6,183,624.02	4,196,455	4,179,749	2,003,875	14.14	141,717
1983	358,236.18	239,205	238,253	119,983	14.62	8,207
1984	9,953,170.79	6,535,152	6,509,135	3,444,036	15.11	227,931
1985	3,081,505.01	1,988,279	1,980,364	1,101,141	15.61	70,541
1986	2,358,558.23	1,494,477	1,488,527	870,031	16.12	53,972
1987	6,553,190.12	4,074,905	4,058,682	2,494,508	16.64	149,910
1988	1,792,620.60	1,092,692	1,088,342	704,279	17.18	40,994
1989	3,992,642.29	2,384,685	2,375,191	1,617,451	17.72	91,278
1990	3,757,647.76	2,196,533	2,187,788	1,569,860	18.28	85,879
1991	3,962,379.36	2,264,856	2,255,839	1,706,540	18.85	90,533
1992	24,338,460.60	13,590,840	13,536,734	10,801,727	19.43	555,930
1993	28,200,351.91	15,369,192	15,308,006	12,892,346	20.02	643,973
1994	6,733,108.70	3,577,705	3,563,462	3,169,647	20.62	153,717
1995	15,720,826.13	8,135,528	8,103,140	7,617,686	21.23	358,817
1996	15,614,502.86	7,860,497	7,829,204	7,785,299	21.85	356,307
1997	5,037,256.41	2,462,513	2,452,710	2,584,546	22.49	114,920
1998	4,275,519.59	2,027,964	2,019,891	2,255,629	23.13	97,520
1999	4,270,349.90	1,962,439	1,954,626	2,315,724	23.78	97,381
2000	6,302,436.61	2,801,748	2,790,594	3,511,843	24.44	143,692
2001	16,219,062.44	6,963,168	6,935,447	9,283,615	25.11	369,718
2002	2,626,363.33	1,087,551	1,083,221	1,543,142	25.78	59,858
2003	2,580,542.09	1,028,114	1,024,021	1,556,521	26.47	58,803
2004	7,671,996.64	2,936,303	2,924,613	4,747,384	27.16	174,793
2005	1,396,719.64	512,345	510,305	886,415	27.86	31,817
2006	6,664,222.64	2,337,010	2,327,706	4,336,517	28.57	151,786
2007	18,082,530.39	6,045,352	6,021,285	12,061,245	29.29	411,787
2008	20,172,016.99	6,413,693	6,388,160	13,783,857	30.01	459,309
2009	9,198,903.95	2,772,182	2,761,146	6,437,758	30.74	209,426
2010	43,500,296.70	12,378,009	12,328,731	31,171,566	31.48	990,202

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
2011	45,096,747.24	12,073,752	12,025,686	33,071,061	32.22	1,026,414
2012	77,450,315.08	19,433,059	19,355,695	58,094,620	32.96	1,762,579
2013	61,617,674.16	14,396,353	14,339,040	47,278,634	33.72	1,402,095
2014	135,217,039.16	29,255,559	29,139,090	106,077,949	34.48	3,076,507
2015	191,105,034.85	38,047,101	37,895,633	153,209,402	35.24	4,347,599
2016	187,290,798.40	34,010,136	33,874,739	153,416,059	36.01	4,260,374
2017	262,733,818.68	43,051,564	42,880,172	219,853,647	36.79	5,975,908
2018	259,419,085.77	37,911,505	37,760,577	221,658,509	37.57	5,899,880
2019	337,904,135.51	43,390,270	43,217,530	294,686,606	38.35	7,684,136
2020	127,937,737.14	14,130,723	14,074,467	113,863,270	39.14	2,909,128
2021	129,563,094.98	11,954,787	11,907,194	117,655,901	39.94	2,945,816
2022	248,554,100.35	18,415,373	18,342,060	230,212,040	40.74	5,650,762
2023	150,653,157.58	8,388,368	8,354,973	142,298,185	41.55	3,424,746
2024	140,127,603.63	5,222,556	5,201,765	134,925,839	42.36	3,185,218
2025	220,900,992.12	5,171,292	5,150,705	215,750,287	42.97	5,020,952
2026	85,149,869.35			85,149,869	44.00	1,935,224
	2,996,540,013.95	503,297,114	501,293,803	2,495,246,211		68,178,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.6 2.28

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1909	182,618.47	176,945	151,331	31,287	2.33	13,428
1910	202,801.16	195,880	167,525	35,276	2.56	13,780
1913	7,154.52	6,839	5,849	1,306	3.31	395
1914	63,178.89	60,180	51,469	11,710	3.56	3,289
1917	79,321.10	74,742	63,923	15,398	4.33	3,556
1919	1,792.49	1,677	1,434	358	4.85	74
1920	863.19	804	688	175	5.10	34
1921	2,715.95	2,521	2,156	560	5.37	104
1922	27,848.29	25,762	22,033	5,815	5.62	1,035
1923	296,773.36	273,506	233,915	62,858	5.88	10,690
1924	276,822.70	254,159	217,368	59,455	6.14	9,683
1925	20,513.15	18,765	16,049	4,464	6.39	699
1926	483,428.11	440,563	376,789	106,639	6.65	16,036
1927	13,124.76	11,916	10,191	2,934	6.91	425
1928	2,132,111.94	1,928,282	1,649,154	482,958	7.17	67,358
1929	10,444.26	9,408	8,046	2,398	7.44	322
1930	181.36	163	139	42	7.71	5
1931	324.19	290	248	76	7.98	10
1932	89,605.58	79,749	68,205	21,401	8.25	2,594
1933	147,198.86	130,437	111,556	35,643	8.54	4,174
1934	3,595.83	3,173	2,714	882	8.82	100
1935	452,593.10	397,558	340,010	112,583	9.12	12,345
1936	104,599.02	91,461	78,222	26,377	9.42	2,800
1937	18,101.66	15,756	13,475	4,627	9.72	476
1938	109,271.73	94,644	80,944	28,328	10.04	2,822
1940	10,646.89	9,128	7,807	2,840	10.70	265
1941	92,502.48	78,874	67,457	25,045	11.05	2,267
1942	825,877.68	700,344	598,966	226,912	11.40	19,905
1943	46.57	39	33	14	11.77	1
1944	6,902.63	5,784	4,947	1,956	12.15	161
1945	634.30	528	452	182	12.54	15
1946	11,043.14	9,138	7,815	3,228	12.94	249
1947	118,022.75	97,015	82,972	35,051	13.35	2,626
1948	158,389.72	129,289	110,574	47,816	13.78	3,470
1949	1,454,342.10	1,178,599	1,007,991	446,351	14.22	31,389
1950	324,004.39	260,629	222,902	101,102	14.67	6,892
1951	1,423,456.61	1,136,303	971,818	451,639	15.13	29,851
1952	2,863,293.07	2,267,356	1,939,145	924,148	15.61	59,202
1953	2,095,399.51	1,645,580	1,407,374	688,026	16.10	42,735
1954	442,606.72	344,645	294,756	147,851	16.60	8,907
1955	71,016.15	54,815	46,880	24,136	17.11	1,411

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1956	881,910.69	674,485	576,850	305,061	17.64	17,294
1958	1,026,672.89	770,282	658,780	367,893	18.73	19,642
1959	53,441.25	39,696	33,950	19,491	19.29	1,010
1960	1,182,646.46	869,328	743,489	439,157	19.87	22,102
1961	45,373.96	32,996	28,220	17,154	20.46	838
1962	46,750.78	33,623	28,756	17,995	21.06	854
1963	677,052.41	481,432	411,742	265,310	21.67	12,243
1964	892,839.63	627,488	536,656	356,184	22.29	15,980
1965	1,007,136.04	699,355	598,120	409,016	22.92	17,845
1966	426,850.47	292,764	250,385	176,465	23.56	7,490
1967	10,024,404.84	6,787,224	5,804,741	4,219,664	24.22	174,222
1968	8,745,178.39	5,844,140	4,998,173	3,747,005	24.88	150,603
1969	5,540,314.07	3,652,895	3,124,121	2,416,193	25.55	94,567
1970	6,715,909.76	4,366,214	3,734,184	2,981,726	26.24	113,633
1971	12,326,863.72	7,900,657	6,756,999	5,569,865	26.93	206,828
1972	4,783,142.21	3,021,033	2,583,724	2,199,418	27.63	79,603
1973	10,707,923.17	6,661,720	5,697,404	5,010,519	28.34	176,800
1974	778,559.89	476,891	407,859	370,701	29.06	12,756
1975	3,722,612.19	2,244,475	1,919,576	1,803,036	29.78	60,545
1976	6,881,288.05	4,081,086	3,490,329	3,390,959	30.52	111,106
1977	1,532,035.41	893,483	764,147	767,888	31.26	24,565
1978	3,197,407.90	1,832,754	1,567,454	1,629,954	32.01	50,920
1979	3,845,969.58	2,165,550	1,852,076	1,993,894	32.77	60,845
1980	10,036,550.03	5,548,205	4,745,076	5,291,474	33.54	157,766
1981	18,127,200.11	9,834,550	8,410,952	9,716,248	34.31	283,190
1982	1,696,761.87	902,898	772,199	924,563	35.09	26,348
1983	1,334,717.95	696,189	595,412	739,306	35.88	20,605
1984	70,622.37	36,083	30,860	39,762	36.68	1,084
1985	1,311,653.05	656,181	561,196	750,457	37.48	20,023
1986	2,516,556.39	1,231,779	1,053,473	1,463,083	38.29	38,211
1987	3,373,820.28	1,614,474	1,380,771	1,993,049	39.11	50,960
1988	1,910,705.53	893,446	764,115	1,146,591	39.93	28,715
1989	3,476,693.98	1,587,215	1,357,458	2,119,236	40.76	51,993
1990	9,306,665.00	4,144,537	3,544,595	5,762,070	41.60	138,511
1991	4,902,404.43	2,128,281	1,820,202	3,082,202	42.44	72,625
1992	6,700,506.11	2,832,974	2,422,887	4,277,619	43.29	98,813
1993	7,224,071.26	2,972,489	2,542,207	4,681,864	44.14	106,069
1994	6,174,835.74	2,469,132	2,111,713	4,063,123	45.01	90,272
1995	8,899,845.55	3,456,700	2,956,326	5,943,520	45.87	129,573
1996	9,508,351.97	3,581,511	3,063,070	6,445,282	46.75	137,867
1997	5,060,910.00	1,847,586	1,580,139	3,480,771	47.62	73,095

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1998	1,374,344.51	485,418	415,151	959,194	48.51	19,773
1999	334,683.75	114,238	97,702	236,982	49.40	4,797
2000	176,651.81	58,177	49,756	126,896	50.30	2,523
2001	222,521.39	70,613	60,391	162,130	51.20	3,167
2002	1,811,814.37	553,201	473,123	1,338,691	52.10	25,695
2003	5,015,627.33	1,470,582	1,257,708	3,757,919	53.01	70,891
2004	12,966,729.78	3,642,743	3,115,438	9,851,292	53.93	182,668
2005	5,354,343.80	1,438,552	1,230,315	4,124,029	54.85	75,187
2006	4,269,301.46	1,094,094	935,719	3,333,582	55.78	59,763
2007	13,213,171.15	3,222,296	2,755,853	10,457,318	56.71	184,400
2008	30,985,158.95	7,172,135	6,133,934	24,851,225	57.64	431,145
2009	10,994,201.81	2,406,961	2,058,542	8,935,660	58.58	152,538
2010	21,239,272.56	4,383,786	3,749,212	17,490,061	59.52	293,852
2011	21,304,986.02	4,130,398	3,532,503	17,772,483	60.46	293,954
2012	63,879,265.10	11,574,923	9,899,397	53,979,868	61.41	879,008
2013	182,513,971.71	30,735,353	26,286,263	156,227,709	62.37	2,504,853
2014	217,707,353.29	33,903,566	28,995,862	188,711,491	63.32	2,980,283
2015	481,680,356.50	68,846,573	58,880,702	422,799,654	64.28	6,577,468
2016	201,200,388.87	26,182,207	22,392,207	178,808,182	65.24	2,740,775
2017	284,969,741.29	33,398,454	28,563,868	256,405,873	66.21	3,872,616
2018	195,933,610.14	20,429,998	17,472,658	178,460,952	67.18	2,656,460
2019	167,834,743.65	15,328,347	13,109,495	154,725,249	68.15	2,270,363
2020	282,080,733.22	22,115,129	18,913,858	263,166,875	69.12	3,807,391
2021	115,606,658.53	7,552,583	6,459,311	109,147,348	70.10	1,557,024
2022	103,407,819.52	5,418,570	4,634,206	98,773,614	71.07	1,389,807
2023	72,959,605.95	2,869,501	2,454,127	70,505,479	72.05	978,563
2024	53,960,238.40	1,417,535	1,212,340	52,747,898	73.03	722,277
2025	189,309,309.64	3,104,673	2,655,257	186,654,053	73.77	2,530,216
2026	115,580,879.57			115,580,880	75.00	1,541,078
	3,059,187,807.83	426,217,653	364,520,606	2,694,667,202		42,142,126

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.9 1.38

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	4,044.80	3,498	4,045			
1945	815.48	701	815			
1946	7,331.43	6,258	7,331			
1947	16,953.18	14,372	16,953			
1948	30,282.10	25,482	30,282			
1949	141,546.19	118,191	141,546			
1950	32,849.00	27,211	32,849			
1951	61,262.00	50,319	61,262			
1952	123,890.28	100,862	123,890			
1953	183,761.60	148,250	183,762			
1954	195,994.79	156,623	195,995			
1955	60,475.45	47,851	60,475			
1956	176,143.84	137,942	176,144			
1957	505.14	391	502	3	18.00	
1958	23,363.18	17,911	22,998	365	18.67	20
1959	1,622.30	1,230	1,579	43	19.34	2
1960	22,968.21	17,217	22,107	861	20.03	43
1961	82,403.87	61,061	78,402	4,002	20.72	193
1963	4,570.89	3,306	4,245	326	22.13	15
1964	31,681.41	22,633	29,061	2,620	22.85	115
1965	71,810.22	50,644	65,027	6,783	23.58	288
1966	6,562.72	4,568	5,865	698	24.32	29
1967	826,810.66	567,812	729,071	97,740	25.06	3,900
1968	180,764.04	122,422	157,190	23,574	25.82	913
1969	152,191.49	101,606	130,462	21,729	26.59	817
1970	221,210.02	145,556	186,894	34,316	27.36	1,254
1971	429,494.11	278,364	357,419	72,075	28.15	2,560
1972	218,402.44	139,395	178,983	39,419	28.94	1,362
1973	454,238.94	285,376	366,423	87,816	29.74	2,953
1974	8,839.75	5,463	7,014	1,826	30.56	60
1975	54,520.87	33,135	42,545	11,976	31.38	382
1976	68,649.93	41,010	52,657	15,993	32.21	497
1977	859.13	504	647	212	33.05	6
1978	2,040.52	1,176	1,510	531	33.90	16
1979	892,323.10	504,716	648,055	244,268	34.75	7,029
1980	1,254,173.82	695,753	893,347	360,827	35.62	10,130
1981	1,126,662.20	612,769	786,796	339,866	36.49	9,314
1982	6,009.47	3,202	4,111	1,898	37.37	51
1983	164,760.08	85,964	110,378	54,382	38.26	1,421
1985	31,844.48	15,902	20,418	11,426	40.05	285
1986	337,897.29	164,894	211,724	126,173	40.96	3,080

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1987	81,522.00	38,845	49,877	31,645	41.88	756
1988	34,873.00	16,216	20,821	14,052	42.80	328
1989	181,428.00	82,278	105,645	75,783	43.72	1,733
1990	761,450.00	336,371	431,901	329,549	44.66	7,379
1991	185,671.07	79,861	102,542	83,129	45.59	1,823
1992	517,625.39	216,564	278,068	239,557	46.53	5,148
1993	411,899.75	167,437	214,989	196,911	47.48	4,147
1994	281,673.46	111,154	142,722	138,951	48.43	2,869
1995	97,667.53	37,370	47,983	49,685	49.39	1,006
1996	142,116.00	52,671	67,630	74,486	50.35	1,479
1997	164,345.17	58,937	75,675	88,670	51.31	1,728
1998	351,067.13	121,645	156,192	194,875	52.28	3,728
2003	1,042.44	298	383	659	57.15	12
2008	79,121.53	17,733	22,769	56,353	62.07	908
2010	3,089.86	616	791	2,299	64.05	36
2023	296,947.10	11,136	14,298	282,649	77.00	3,671
	11,304,069.85	6,170,672	7,883,065	3,421,005		83,486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 0.74

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1931	44.57	45	45			
1941	1,397.48	1,322	678	719	2.42	297
1942	7,039.38	6,587	3,378	3,661	2.89	1,267
1943	1,656.16	1,533	786	870	3.35	260
1944	770.39	705	362	408	3.80	107
1945	1,110.16	1,006	516	594	4.24	140
1946	10,064.02	9,020	4,625	5,439	4.67	1,165
1947	66,667.31	59,112	30,311	36,356	5.10	7,129
1948	9,105.68	7,989	4,096	5,010	5.52	908
1949	71,689.45	62,226	31,907	39,782	5.94	6,697
1950	45,990.51	39,501	20,255	25,736	6.35	4,053
1951	51,515.03	43,788	22,453	29,062	6.75	4,305
1952	41,283.31	34,715	17,801	23,482	7.16	3,280
1953	127,271.94	105,890	54,297	72,975	7.56	9,653
1954	261,862.54	215,542	110,523	151,340	7.96	19,013
1955	68,895.54	56,111	28,772	40,124	8.35	4,805
1956	51,719.28	41,663	21,363	30,356	8.75	3,469
1957	173,891.01	138,572	71,055	102,836	9.14	11,251
1958	188,648.91	148,655	76,225	112,424	9.54	11,784
1959	77,349.33	60,264	30,901	46,448	9.94	4,673
1960	44,061.96	33,947	17,407	26,655	10.33	2,580
1961	124,760.10	95,012	48,719	76,041	10.73	7,087
1962	97,518.37	73,377	37,625	59,893	11.14	5,376
1963	111,686.22	83,045	42,583	69,103	11.54	5,988
1964	216,066.21	158,688	81,370	134,696	11.95	11,272
1965	106,190.11	77,047	39,507	66,683	12.35	5,399
1966	307,999.26	220,595	113,114	194,885	12.77	15,261
1967	411,488.61	290,968	149,199	262,290	13.18	19,901
1968	428,484.66	298,988	153,311	275,174	13.60	20,233
1969	661,246.28	455,228	233,425	427,821	14.02	30,515
1970	745,376.71	506,029	259,475	485,902	14.45	33,626
1971	756,556.56	506,386	259,658	496,899	14.88	33,394
1972	1,093,061.79	721,180	369,797	723,265	15.31	47,241
1973	861,653.01	560,074	287,187	574,466	15.75	36,474
1974	893,272.52	571,891	293,246	600,027	16.19	37,062
1975	1,675,552.64	1,055,967	541,464	1,134,089	16.64	68,154
1976	843,970.35	523,447	268,406	575,564	17.09	33,678
1977	1,170,201.27	713,823	366,024	804,177	17.55	45,822
1978	718,827.43	431,138	221,073	497,754	18.01	27,638
1979	2,790,340.98	1,644,432	843,209	1,947,132	18.48	105,364
1980	790,441.68	457,579	234,631	555,811	18.95	29,330

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1981	273,801.62	155,580	79,776	194,026	19.43	9,986
1982	1,328,265.17	740,588	379,748	948,517	19.91	47,640
1983	416,131.32	227,487	116,648	299,483	20.40	14,681
1984	388,762.54	208,291	106,805	281,958	20.89	13,497
1985	771,737.42	404,907	207,623	564,114	21.39	26,373
1986	2,032,180.15	1,043,646	535,146	1,497,034	21.89	68,389
1987	2,373,177.18	1,191,857	611,144	1,762,033	22.40	78,662
1988	2,732,369.08	1,341,293	687,770	2,044,599	22.91	89,245
1989	2,399,131.92	1,149,976	589,669	1,809,463	23.43	77,228
1990	2,141,428.11	1,001,717	513,646	1,627,782	23.95	67,966
1991	473,628.48	215,975	110,745	362,883	24.48	14,824
1992	483,590.49	214,821	110,153	373,437	25.01	14,932
1993	659,932.32	285,236	146,259	513,673	25.55	20,105
1994	538,643.69	226,230	116,003	422,641	26.10	16,193
1995	474,263.34	193,499	99,220	375,043	26.64	14,078
1996	289,313.84	114,505	58,714	230,600	27.19	8,481
1997	487,470.89	186,862	95,816	391,655	27.75	14,114
1998	1,129,546.02	418,937	214,817	914,729	28.31	32,311
1999	652,695.90	233,952	119,963	532,733	28.87	18,453
2000	329,608.25	113,972	58,441	271,167	29.44	9,211
2001	150,405.79	50,102	25,691	124,715	30.01	4,156
2002	1,224,894.72	392,236	201,125	1,023,770	30.59	33,467
2003	1,436,951.79	441,949	226,616	1,210,336	31.16	38,843
2004	2,116,969.36	623,807	319,867	1,797,102	31.74	56,619
2005	2,100,132.65	591,313	303,205	1,796,928	32.33	55,581
2006	2,079,417.11	558,677	286,471	1,792,946	32.91	54,480
2007	1,687,674.68	431,302	221,157	1,466,518	33.50	43,777
2008	841,731.55	204,069	104,640	737,092	34.09	21,622
2009	2,788,365.34	638,842	327,577	2,460,788	34.69	70,937
2010	1,704,430.99	368,157	188,778	1,515,653	35.28	42,961
2011	1,537,066.72	311,517	159,735	1,377,332	35.88	38,387
2012	1,273,342.78	241,375	123,769	1,149,574	36.47	31,521
2013	757,551.15	133,496	68,452	689,099	37.07	18,589
2014	635,452.76	103,509	53,076	582,377	37.67	15,460
2015	2,212,771.36	330,942	169,696	2,043,075	38.27	53,386
2016	6,966,578.24	947,455	485,823	6,480,755	38.88	166,686
2017	6,829,222.73	837,741	429,565	6,399,658	39.48	162,099
2018	13,122,753.57	1,431,824	734,191	12,388,563	40.09	309,019
2019	23,993,242.99	2,298,073	1,178,374	22,814,869	40.69	560,700
2020	25,915,650.53	2,130,785	1,092,594	24,823,057	41.30	601,043
2021	31,930,417.69	2,185,318	1,120,557	30,809,861	41.92	734,968

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2022	31,679,250.10	1,738,874	891,636	30,787,614	42.53	723,903
2023	50,298,443.75	2,078,835	1,065,956	49,232,488	43.14	1,141,226
2024	85,882,958.53	2,366,934	1,213,683	84,669,276	43.76	1,934,855
2025	36,034,090.39	624,471	320,208	35,713,882	44.22	807,641
	371,682,173.72	42,244,021	21,661,327	350,020,847		9,093,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.5						2.45

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	662.71	573	663			
1945	466.08	401	466			
1946	3,410.25	2,911	3,410			
1947	25,752.92	21,832	25,753			
1948	2,703.38	2,275	2,703			
1949	15,303.35	12,778	15,303			
1951	32,215.90	26,461	32,216			
1952	11,191.99	9,112	11,192			
1953	65,061.58	52,488	65,062			
1955	21,920.04	17,344	21,502	418	16.70	25
1957	25,653.59	19,882	24,648	1,006	18.00	56
1958	52,977.20	40,613	50,349	2,628	18.67	141
1961	19,095.35	14,150	17,542	1,553	20.72	75
1962	19,765.51	14,473	17,942	1,824	21.42	85
1963	15,112.56	10,932	13,553	1,560	22.13	70
1964	11,656.60	8,327	10,323	1,334	22.85	58
1965	9,747.62	6,875	8,523	1,225	23.58	52
1966	31,319.92	21,799	27,025	4,295	24.32	177
1967	65,961.84	45,299	56,158	9,804	25.06	391
1968	35,638.00	24,136	29,922	5,716	25.82	221
1969	93,313.54	62,298	77,232	16,082	26.59	605
1970	60,394.67	39,740	49,267	11,128	27.36	407
1971	121,390.48	78,676	97,536	23,854	28.15	847
1972	157,371.72	100,443	124,521	32,851	28.94	1,135
1973	56,414.01	35,442	43,938	12,476	29.74	420
1974	53,039.09	32,778	40,636	12,403	30.56	406
1975	209,077.59	127,067	157,528	51,550	31.38	1,643
1976	50,965.31	30,446	37,745	13,220	32.21	410
1977	211,395.49	124,064	153,805	57,590	33.05	1,743
1978	119,972.51	69,134	85,707	34,266	33.90	1,011
1979	502,102.61	283,999	352,080	150,023	34.75	4,317
1980	159,011.08	88,211	109,357	49,654	35.62	1,394
1981	55,444.81	30,155	37,384	18,061	36.49	495
1982	237,904.00	126,774	157,165	80,739	37.37	2,161
1983	118,891.21	62,031	76,901	41,990	38.26	1,097
1984	96,343.86	49,195	60,988	35,356	39.15	903
1985	260,784.42	130,231	161,450	99,334	40.05	2,480
1986	454,810.83	221,948	275,154	179,657	40.96	4,386
1987	423,661.38	201,875	250,269	173,392	41.88	4,140
1988	531,537.14	247,165	306,416	225,121	42.80	5,260
1989	430,148.57	195,072	241,835	188,314	43.72	4,307

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1990	540,643.83	238,829	296,082	244,562	44.66	5,476
1991	250,654.82	107,812	133,657	116,998	45.59	2,566
1992	231,187.81	96,724	119,911	111,277	46.53	2,392
1993	253,007.09	102,847	127,502	125,505	47.48	2,643
1994	331,896.44	130,973	162,370	169,526	48.43	3,500
1995	183,228.87	70,107	86,913	96,316	49.39	1,950
1996	271,801.63	100,735	124,883	146,919	50.35	2,918
1997	170,621.92	61,188	75,856	94,766	51.31	1,847
1998	168,368.84	58,340	72,325	96,044	52.28	1,837
1999	13,532.66	4,527	5,612	7,921	53.24	149
2000	30,608.10	9,863	12,227	18,381	54.22	339
2013	1,321,601.17	214,258	265,620	1,055,981	67.03	15,754
2014	2,528,035.30	378,245	468,919	2,059,116	68.03	30,268
2015	1,226,321.99	168,313	208,662	1,017,660	69.02	14,744
2016	43,717.63	5,454	6,761	36,957	70.02	528
2019	137,392.82	12,005	14,883	122,510	73.01	1,678
	12,572,211.63	4,449,625	5,513,352	7,058,860		129,507

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.5 1.03

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1922	2,841.42	2,650	2,526	315	4.38	72
1923	222.64	207	197	26	4.61	6
1924	596.05	552	526	70	4.84	14
1925	1,903.26	1,755	1,673	230	5.06	45
1926	370,245.28	340,170	324,236	46,009	5.28	8,714
1927	20.82	19	18	3	5.50	1
1928	81,419.59	74,255	70,777	10,643	5.72	1,861
1929	22,674.78	20,606	19,641	3,034	5.93	512
1930	728.78	660	629	100	6.15	16
1931	22,762.31	20,528	19,566	3,196	6.38	501
1933	53,321.15	47,718	45,483	7,838	6.83	1,148
1934	1,086.21	968	923	163	7.05	23
1935	5,825.46	5,173	4,931	894	7.28	123
1936	314,763.50	278,396	265,356	49,408	7.51	6,579
1937	56,803.03	50,030	47,687	9,116	7.75	1,176
1938	3,741.85	3,282	3,128	614	7.99	77
1939	15,560.03	13,590	12,953	2,607	8.23	317
1940	9,183.77	7,986	7,612	1,572	8.48	185
1941	35,988.85	31,155	29,696	6,293	8.73	721
1942	24,307.69	20,950	19,969	4,339	8.98	483
1943	7,074.43	6,069	5,785	1,289	9.24	140
1946	137,994.93	116,637	111,174	26,821	10.06	2,666
1947	270,538.89	227,461	216,806	53,733	10.35	5,192
1948	98,808.85	82,619	78,749	20,060	10.65	1,884
1949	599,482.39	498,494	475,144	124,338	10.95	11,355
1950	299,130.99	247,268	235,686	63,445	11.27	5,630
1951	171,835.32	141,170	134,557	37,278	11.60	3,214
1952	567,664.42	463,475	441,765	125,899	11.93	10,553
1953	742,644.88	602,344	574,129	168,516	12.28	13,723
1954	427,569.84	344,425	328,292	99,278	12.64	7,854
1955	94,042.56	75,205	71,682	22,361	13.02	1,717
1956	396,636.96	314,870	300,121	96,516	13.40	7,203
1957	105,534.03	83,128	79,234	26,300	13.80	1,906
1958	1,329,762.61	1,038,850	990,189	339,574	14.22	23,880
1959	113,956.53	88,290	84,154	29,803	14.64	2,036
1960	558,039.62	428,574	408,499	149,541	15.08	9,917
1961	82,325.14	62,656	59,721	22,604	15.53	1,456
1963	103,137.55	76,988	73,382	29,756	16.48	1,806
1964	363,490.43	268,590	256,009	107,481	16.97	6,334
1965	557,775.59	407,862	388,757	169,019	17.47	9,675
1966	375,254.81	271,396	258,683	116,572	17.99	6,480

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1967	8,282,962.14	5,921,655	5,644,276	2,638,686	18.53	142,401
1968	4,775,326.52	3,374,341	3,216,282	1,559,045	19.07	81,754
1969	4,667,130.99	3,257,657	3,105,064	1,562,067	19.63	79,575
1970	5,494,733.06	3,787,135	3,609,740	1,884,993	20.20	93,316
1971	4,824,683.94	3,282,281	3,128,534	1,696,150	20.78	81,624
1972	3,872,583.04	2,599,394	2,477,635	1,394,948	21.37	65,276
1973	7,947,698.74	5,261,377	5,014,927	2,932,772	21.97	133,490
1974	2,625,378.40	1,712,954	1,632,717	992,661	22.59	43,942
1975	4,823,628.35	3,101,207	2,955,942	1,867,686	23.21	80,469
1976	7,192,543.27	4,553,455	4,340,165	2,852,378	23.85	119,597
1977	2,546,925.78	1,586,939	1,512,605	1,034,321	24.50	42,217
1978	3,158,169.81	1,936,211	1,845,516	1,312,654	25.15	52,193
1979	3,410,699.88	2,055,868	1,959,568	1,451,132	25.82	56,202
1980	9,565,336.11	5,667,079	5,401,625	4,163,711	26.49	157,180
1981	14,895,018.90	8,666,667	8,260,708	6,634,311	27.18	244,088
1982	2,031,934.61	1,160,702	1,106,333	925,602	27.87	33,211
1983	533,427.04	298,885	284,885	248,542	28.58	8,696
1984	4,292.26	2,358	2,248	2,044	29.29	70
1985	624,033.39	335,923	320,188	303,845	30.01	10,125
1986	2,022,198.18	1,066,164	1,016,223	1,005,975	30.73	32,736
1987	1,587,717.05	819,024	780,660	807,057	31.47	25,645
1988	1,633,493.94	824,032	785,433	848,061	32.21	26,329
1989	1,934,552.42	953,580	908,913	1,025,639	32.96	31,118
1990	4,942,284.65	2,378,376	2,266,970	2,675,315	33.72	79,339
1991	3,399,171.71	1,595,503	1,520,767	1,878,405	34.49	54,462
1992	5,805,506.82	2,656,252	2,531,829	3,273,678	35.26	92,844
1993	4,544,264.86	2,024,652	1,929,814	2,614,451	36.04	72,543
1994	4,401,201.61	1,907,393	1,818,048	2,583,154	36.83	70,137
1995	3,800,881.98	1,600,475	1,525,507	2,275,375	37.63	60,467
1996	6,179,174.64	2,525,861	2,407,546	3,771,629	38.43	98,143
1997	2,909,854.23	1,153,641	1,099,603	1,810,251	39.23	46,145
1998	670,082.54	257,211	245,163	424,920	40.05	10,610
1999	24,593.29	9,130	8,702	15,891	40.87	389
2000	274,496.62	98,396	93,787	180,710	41.70	4,334
2001	1,391,904.59	481,167	458,628	933,277	42.53	21,944
2002	987,475.46	328,602	313,210	674,265	43.37	15,547
2003	507,725.86	162,315	154,712	353,014	44.22	7,983
2004	3,093,313.29	948,472	904,044	2,189,269	45.07	48,575
2005	237,363.35	69,638	66,376	170,987	45.93	3,723
2006	1,130,165.43	316,616	301,785	828,380	46.79	17,704
2007	4,359,818.14	1,163,069	1,108,589	3,251,229	47.66	68,217

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2008	8,300,877.14	2,103,276	2,004,756	6,296,121	48.53	129,737
2009	3,217,174.98	771,639	735,494	2,481,681	49.41	50,226
2010	8,979,255.76	2,030,659	1,935,540	7,043,716	50.30	140,034
2011	3,481,821.42	740,305	705,628	2,776,193	51.18	54,244
2012	11,600,169.00	2,305,766	2,197,761	9,402,408	52.08	180,538
2013	32,842,753.78	6,073,282	5,788,801	27,053,953	52.98	510,645
2014	61,840,271.22	10,579,634	10,084,069	51,756,202	53.88	960,583
2015	162,101,876.64	25,487,278	24,293,419	137,808,458	54.78	2,515,671
2016	69,029,519.62	9,876,744	9,414,104	59,615,416	55.70	1,070,295
2017	76,501,463.58	9,874,809	9,412,259	67,089,205	56.61	1,185,112
2018	86,919,860.30	9,988,830	9,520,939	77,398,921	57.53	1,345,366
2019	112,358,661.88	11,322,382	10,792,026	101,566,636	58.45	1,737,667
2020	144,292,739.07	12,475,550	11,891,178	132,401,561	59.38	2,229,733
2021	104,100,112.40	7,510,823	7,159,006	96,941,106	60.31	1,607,380
2022	100,625,134.60	5,821,164	5,548,493	95,076,642	61.24	1,552,525
2023	193,610,781.72	8,429,813	8,034,949	185,575,833	62.17	2,984,974
2024	213,037,609.34	6,195,134	5,904,945	207,132,664	63.11	3,282,089
2025	259,008,182.75	4,700,999	4,480,798	254,527,385	63.82	3,988,207
2026	97,164,256.31			97,164,256	65.00	1,494,835
	1,904,552,965.64	224,956,765	214,419,477	1,690,133,489		29,591,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.1 1.55

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1969	109,174.86	91,707	107,604	1,571	9.60	164
1970	40,416.57	33,647	39,480	937	10.05	93
1971	360,114.77	296,976	348,455	11,660	10.52	1,108
1973	459,965.48	371,574	435,985	23,980	11.53	2,080
1979	216,509.06	161,732	189,767	26,742	15.18	1,762
1985	1,589,608.14	1,065,308	1,249,974	339,634	19.79	17,162
1987	298.01	191	224	74	21.51	3
1991	488,182.62	283,229	332,325	155,858	25.19	6,187
1992	274,542.54	154,933	181,790	92,753	26.14	3,548
1994	299,107.57	159,176	186,768	112,340	28.07	4,002
1996	264,943.41	132,294	155,227	109,716	30.04	3,652
2002	31,640.21	12,656	14,850	16,790	36.00	466
2004	27,750.82	10,175	11,939	15,812	38.00	416
2009	1,978,477.27	560,562	657,733	1,320,744	43.00	30,715
2010	158,447.36	42,253	49,577	108,870	44.00	2,474
2013	1,449,874.84	314,144	368,599	1,081,276	47.00	23,006
2014	3,707,975.43	741,595	870,147	2,837,828	48.00	59,121
2015	363,445.73	66,631	78,181	285,265	49.00	5,822
2016	12,192.31	2,032	2,384	9,808	50.00	196
2017	32,146.11	4,822	5,658	26,488	51.00	519
2018	368.88	49	57	312	52.00	6
2020	19,393,079.61	1,939,308	2,275,478	17,117,602	54.00	316,993
2021	432,909.71	36,074	42,327	390,583	55.00	7,102
2022	17,072.70	1,138	1,336	15,737	56.00	281
2025	10,078.30	210	246	9,832	58.75	167
	31,718,322.31	6,482,416	7,606,111	24,112,211		487,045

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. 0						
1936	40,218.28	39,237	40,218			
1969	162,997.56	138,483	154,323	8,675	7.52	1,154
1970	31,775.00	26,805	29,871	1,904	7.82	243
1971	579,248.26	485,062	540,544	38,704	8.13	4,761
1973	411,771.90	339,382	378,201	33,571	8.79	3,819
1979	34,570.49	26,896	29,972	4,598	11.10	414
1985	1,780,751.06	1,282,141	1,428,795	351,956	14.00	25,140
1987	617.00	430	479	138	15.13	9
1990	91,655.00	60,529	67,452	24,203	16.98	1,425
1991	1,865,670.00	1,207,088	1,345,157	520,513	17.65	29,491
1992	966,540.39	612,013	682,016	284,524	18.34	15,514
1993	212,876.15	131,770	146,842	66,034	19.05	3,466
1994	1,808,678.00	1,093,165	1,218,203	590,475	19.78	29,852
1996	3,115,071.72	1,787,428	1,991,877	1,123,195	21.31	52,707
2002	163,179.78	76,988	85,794	77,386	26.41	2,930
2007	2,151,731.73	812,924	905,908	1,245,824	31.11	40,046
2009	2,471,537.70	837,851	933,686	1,537,852	33.05	46,531
2010	4,157,820.73	1,327,176	1,478,981	2,678,840	34.04	78,697
2012	537,267.35	150,220	167,402	369,865	36.02	10,268
2013	11,265,212.54	2,926,702	3,261,464	8,003,749	37.01	216,259
2014	20,240,060.94	4,853,567	5,408,728	14,831,333	38.01	390,196
2015	4,765,037.90	1,048,308	1,168,216	3,596,822	39.00	92,226
2016	344,459.07	68,892	76,772	267,687	40.00	6,692
2017	10,322,419.67	1,858,036	2,070,562	8,251,858	41.00	201,265
2018	4,721,170.12	755,387	841,790	3,879,380	42.00	92,366
2019	62,070.36	8,690	9,684	52,386	43.00	1,218
2020	35,103,558.52	4,212,427	4,694,252	30,409,307	44.00	691,121
2021	4,587,326.82	458,733	511,203	4,076,124	45.00	90,581
2022	347,811.20	27,825	31,008	316,803	46.00	6,887
	112,343,105.24	26,654,155	29,699,400	82,643,705		2,135,278

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 1.90

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1943	7,925.02	6,895	7,925			
1944	2,050.06	1,773	2,050			
1949	273.33	228	265	8	13.20	1
1956	40,565.04	31,767	36,877	3,688	17.35	213
1961	17,307.06	12,825	14,888	2,419	20.72	117
1964	7,032.68	5,024	5,832	1,201	22.85	53
1965	15,298.32	10,789	12,524	2,774	23.58	118
1967	124,866.76	85,752	99,545	25,322	25.06	1,010
1968	45,339.97	30,706	35,645	9,695	25.82	375
1969	62,444.09	41,689	48,395	14,049	26.59	528
1970	205,456.82	135,191	156,937	48,520	27.36	1,773
1971	290,132.20	188,040	218,286	71,846	28.15	2,552
1972	129,975.76	82,957	96,301	33,675	28.94	1,164
1973	437,296.06	274,731	318,922	118,374	29.74	3,980
1975	28,921.39	17,577	20,404	8,517	31.38	271
1976	95,763.76	57,207	66,409	29,355	32.21	911
1978	221,592.89	127,693	148,232	73,361	33.90	2,164
1979	80,884.16	45,750	53,109	27,775	34.75	799
1980	1,343,740.07	745,440	865,344	478,396	35.62	13,431
1981	2,150,286.42	1,169,498	1,357,612	792,674	36.49	21,723
1982	23,645.37	12,600	14,627	9,018	37.37	241
1983	8,894.52	4,641	5,388	3,507	38.26	92
1985	6,005.50	2,999	3,481	2,524	40.05	63
1989	87,647.15	39,748	46,141	41,506	43.72	949
1992	153,081.22	64,046	74,348	78,733	46.53	1,692
1993	1,789.33	727	844	945	47.48	20
1994	381.66	151	175	207	48.43	4
1995	4,803.65	1,838	2,134	2,670	49.39	54
2001	17,911.32	5,555	6,449	11,462	55.19	208
2004	2,156.66	590	685	1,472	58.13	25
2006	93,785.68	23,329	27,081	66,705	60.10	1,110
2009	21,194.50	4,488	5,210	15,984	63.06	253
2010	290,096.76	57,839	67,142	222,955	64.05	3,481
2011	41,106.16	7,682	8,918	32,188	65.05	495
2012	58,639.56	10,233	11,879	46,761	66.04	708
2013	189,248.27	30,681	35,616	153,632	67.03	2,292
2014	16,121.10	2,412	2,800	13,321	68.03	196

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2015	138,275.22	18,978	22,031	116,244	69.02	1,684
2016	69,487.69	8,669	10,063	59,425	70.02	849
2017	40,924.04	4,594	5,333	35,591	71.02	501
	6,572,347.22	3,373,332	3,915,847	2,656,500		66,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.2	1.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	29,854.19	25,816	29,854			
1945	34,556.48	29,697	34,556			
1946	52,076.37	44,453	52,076			
1947	100,721.84	85,387	100,722			
1948	241,599.95	203,306	241,600			
1949	83,843.35	70,009	83,843			
1950	165,716.72	137,276	165,717			
1951	283,943.00	233,225	283,943			
1952	196,990.38	160,374	196,990			
1953	217,659.12	175,596	217,659			
1954	101,789.01	81,342	101,789			
1955	209,322.88	165,627	209,323			
1956	189,225.06	148,186	189,225			
1957	222,653.57	172,557	222,420	234	18.00	13
1958	129,011.06	98,902	127,481	1,530	18.67	82
1959	390,313.45	295,955	381,476	8,837	19.34	457
1960	535,690.33	401,564	517,602	18,088	20.03	903
1961	309,141.77	229,074	295,268	13,874	20.72	670
1962	316,360.16	231,655	298,595	17,765	21.42	829
1963	434,979.86	314,656	405,581	29,399	22.13	1,328
1964	596,870.41	426,392	549,604	47,266	22.85	2,069
1965	670,357.58	472,770	609,384	60,974	23.58	2,586
1966	266,834.23	185,717	239,383	27,451	24.32	1,129
1967	630,219.65	432,803	557,868	72,352	25.06	2,887
1968	264,455.97	179,103	230,858	33,598	25.82	1,301
1969	562,105.72	375,273	483,714	78,392	26.59	2,948
1970	467,735.30	307,770	396,705	71,030	27.36	2,596
1971	697,474.96	452,047	582,673	114,802	28.15	4,078
1972	626,772.34	400,037	515,634	111,138	28.94	3,840
1973	1,539,756.79	967,352	1,246,883	292,874	29.74	9,848
1974	786,477.18	486,043	626,492	159,985	30.56	5,235
1975	536,032.88	325,774	419,911	116,122	31.38	3,701
1976	1,207,790.12	721,510	930,001	277,789	32.21	8,624
1977	885,904.13	519,919	670,157	215,747	33.05	6,528
1978	2,127,207.46	1,225,803	1,580,017	547,190	33.90	16,141
1979	186,656.81	105,577	136,085	50,572	34.75	1,455
1980	1,251,525.25	694,284	894,908	356,617	35.62	10,012
1981	2,185,509.07	1,188,655	1,532,135	653,374	36.49	17,906
1982	1,303,996.07	694,873	895,667	408,329	37.37	10,927
1983	1,136,544.99	592,992	764,346	372,199	38.26	9,728
1984	1,206,384.52	616,004	794,008	412,377	39.15	10,533

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1985	2,320,585.39	1,158,854	1,493,722	826,863	40.05	20,646
1986	942,964.88	460,167	593,139	349,826	40.96	8,541
1987	1,341,106.94	639,037	823,696	517,411	41.88	12,355
1988	992,565.25	461,543	594,913	397,652	42.80	9,291
1989	1,201,910.97	545,067	702,572	499,339	43.72	11,421
1990	1,558,790.25	688,596	887,576	671,214	44.66	15,029
1991	2,550,912.79	1,097,199	1,414,251	1,136,662	45.59	24,932
1992	2,953,517.46	1,235,693	1,592,765	1,360,752	46.53	29,245
1993	2,556,335.07	1,039,150	1,339,428	1,216,907	47.48	25,630
1994	2,283,664.16	901,180	1,161,590	1,122,074	48.43	23,169
1995	4,984,364.55	1,907,118	2,458,208	2,526,157	49.39	51,147
1996	1,677,366.61	621,666	801,306	876,061	50.35	17,399
1997	1,947,098.94	698,269	900,044	1,047,055	51.31	20,406
1998	1,059,799.15	367,220	473,334	586,465	52.28	11,218
1999	328,988.54	110,047	141,847	187,142	53.24	3,515
2000	303,232.54	97,717	125,954	177,279	54.22	3,270
2001	81,433.51	25,254	32,552	48,882	55.19	886
2002	70,312.68	20,945	26,997	43,316	56.17	771
2003	1,068,424.66	305,163	393,344	675,081	57.15	11,812
2004	1,176,909.38	321,743	414,716	762,193	58.13	13,112
2005	1,262,432.34	329,646	424,902	837,530	59.11	14,169
2006	1,309,093.42	325,637	419,735	889,358	60.10	14,798
2007	1,540,313.09	364,099	469,311	1,071,002	61.09	17,532
2008	1,954,983.06	438,151	564,761	1,390,222	62.07	22,398
2009	1,208,653.28	255,932	329,887	878,766	63.06	13,935
2010	1,896,497.11	378,124	487,389	1,409,108	64.05	22,000
2011	1,949,850.22	364,388	469,683	1,480,167	65.05	22,754
2012	2,559,943.96	446,710	575,794	1,984,150	66.04	30,045
2013	2,567,559.99	416,253	536,536	2,031,024	67.03	30,300
2014	1,117,203.73	167,156	215,458	901,746	68.03	13,255
2015	1,297,789.66	178,122	229,593	1,068,197	69.02	15,477
2016	1,876,227.65	234,059	301,694	1,574,534	70.02	22,487
2017	2,653,606.24	297,867	383,940	2,269,666	71.02	31,958
2018	812,176.97	81,120	104,561	707,616	72.01	9,827
2019	4,440.17	388	500	3,940	73.01	54
2020	47,095.09	3,526	4,545	42,550	74.01	575
2021	1,103,926.13	68,863	88,762	1,015,164	75.01	13,534
2022	659,910.31	32,996	42,530	617,380	76.00	8,123
2023	70,299.82	2,636	3,398	66,902	77.00	869

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2024	12,563.30	314	405	12,158	78.00	156
2025	4,462.66	70	90	4,373	78.75	56
2026	6,616.24			6,616	80.00	83
	80,697,988.14	31,763,040	40,837,581	39,860,407		756,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					52.7	0.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1906	1,787.77	1,721	1,788			
1907	57.40	55	57			
1908	77.16	74	77			
1911	149.25	141	149			
1914	13,235.86	12,343	13,236			
1918	212.98	196	213			
1919	4,625.21	4,239	4,625			
1920	2,715.96	2,481	2,716			
1921	772.28	703	772			
1922	30,875.58	28,013	30,876			
1923	6,033.21	5,455	6,033			
1924	82,271.30	74,126	82,271			
1925	8,473.32	7,607	8,473			
1926	5,384.16	4,817	5,384			
1927	92,420.94	82,374	92,421			
1928	41,695.92	37,026	41,696			
1929	40,411.77	35,753	40,412			
1930	53,918.37	47,518	53,918			
1931	11,148.06	9,786	11,148			
1932	4,923.24	4,305	4,923			
1933	7,814.35	6,805	7,814			
1934	1,271.16	1,103	1,271			
1935	432.19	373	432			
1936	502.81	432	503			
1937	16,199.43	13,871	16,199			
1938	7,145.05	6,092	7,145			
1939	1,138.04	966	1,133	5	10.60	
1940	7,228.79	6,105	7,163	66	10.88	6
1941	21,086.48	17,722	20,793	293	11.17	26
1942	4,599.69	3,846	4,512	88	11.47	8
1943	2,899.68	2,412	2,830	70	11.77	6
1944	1,311.52	1,085	1,273	39	12.09	3
1945	48.65	40	47	2	12.41	
1946	13,547.09	11,080	13,000	547	12.75	43
1947	64,057.73	52,079	61,103	2,955	13.09	226
1948	24,313.43	19,642	23,045	1,268	13.45	94
1949	147,409.11	118,306	138,806	8,603	13.82	623
1950	103,849.72	82,783	97,127	6,723	14.20	473
1951	52,637.68	41,666	48,886	3,752	14.59	257
1952	26,977.48	21,201	24,875	2,102	14.99	140
1953	86,322.85	67,320	78,985	7,338	15.41	476

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1954	81,141.81	62,792	73,672	7,470	15.83	472
1955	42,572.15	32,677	38,339	4,233	16.27	260
1956	114,536.64	87,162	102,265	12,272	16.73	734
1957	35,558.69	26,827	31,475	4,084	17.19	238
1958	50,031.52	37,402	43,883	6,149	17.67	348
1959	139,789.77	103,524	121,462	18,328	18.16	1,009
1960	929.23	682	800	129	18.66	7
1961	1,479.44	1,074	1,260	219	19.18	11
1962	20,716.70	14,886	17,465	3,252	19.70	165
1963	105,074.89	74,694	87,637	17,438	20.24	862
1964	32,114.75	22,577	26,489	5,626	20.79	271
1965	110,517.13	76,809	90,118	20,399	21.35	955
1966	139,021.53	95,467	112,009	27,013	21.93	1,232
1967	432,783.33	293,613	344,489	88,294	22.51	3,922
1968	344,520.95	230,829	270,826	73,695	23.10	3,190
1969	326,180.58	215,700	253,076	73,105	23.71	3,083
1970	360,343.26	235,149	275,895	84,448	24.32	3,472
1971	522,969.74	336,568	394,887	128,083	24.95	5,134
1972	437,063.90	277,286	325,333	111,731	25.59	4,366
1973	1,010,445.99	631,822	741,302	269,144	26.23	10,261
1974	630,139.81	388,166	455,426	174,714	26.88	6,500
1975	1,226,274.05	743,649	872,506	353,768	27.55	12,841
1976	516,472.34	308,262	361,677	154,795	28.22	5,485
1977	433,222.18	254,362	298,437	134,785	28.90	4,664
1978	495,974.43	286,321	335,934	160,040	29.59	5,409
1979	1,069,811.66	606,893	712,053	357,759	30.29	11,811
1980	554,712.01	309,135	362,701	192,011	30.99	6,196
1981	430,388.32	235,483	276,287	154,101	31.70	4,861
1982	369,245.13	198,178	232,518	136,727	32.43	4,216
1983	353,954.68	186,332	218,619	135,336	33.15	4,083
1984	593,312.84	306,066	359,100	234,213	33.89	6,911
1985	502,138.99	253,726	297,691	204,448	34.63	5,904
1986	495,537.72	245,078	287,544	207,994	35.38	5,879
1987	490,753.32	237,382	278,515	212,238	36.14	5,873
1988	190,443.79	90,053	105,657	84,787	36.90	2,298
1989	273,339.65	126,204	148,072	125,268	37.68	3,325
1990	914,278.98	412,075	483,478	430,801	38.45	11,204
1991	400,202.38	175,861	206,334	193,868	39.24	4,941
1992	1,386,148.41	593,466	696,299	689,849	40.03	17,233
1993	1,936,975.40	807,157	947,018	989,957	40.83	24,246
1994	1,194,084.14	483,950	567,807	626,277	41.63	15,044

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1995	713,660.02	280,975	329,661	383,999	42.44	9,048
1996	479,536.79	183,183	214,924	264,613	43.26	6,117
1997	567,052.90	209,974	246,357	320,696	44.08	7,275
1998	101,771.70	36,478	42,799	58,973	44.91	1,313
1999	227,218.03	78,747	92,392	134,826	45.74	2,948
2000	758,421.41	253,745	297,713	460,708	46.58	9,891
2001	146,344.52	47,206	55,386	90,959	47.42	1,918
2002	99,079.00	30,757	36,086	62,993	48.27	1,305
2003	187,492.10	55,899	65,585	121,907	49.13	2,481
2004	843,524.07	241,130	282,912	560,612	49.99	11,214
2005	192,930.30	52,753	61,894	131,036	50.86	2,576
2006	244,848.45	63,905	74,978	169,870	51.73	3,284
2007	158,148.64	39,311	46,123	112,026	52.60	2,130
2008	602,283.95	142,139	166,768	435,516	53.48	8,144
2009	1,466,474.52	327,449	384,188	1,082,287	54.37	19,906
2010	1,080,997.43	227,626	267,068	813,929	55.26	14,729
2011	1,770,507.58	350,313	411,014	1,359,494	56.15	24,212
2012	1,937,602.42	358,456	420,568	1,517,034	57.05	26,591
2013	2,279,623.42	392,414	460,410	1,819,213	57.95	31,393
2014	2,590,387.27	412,234	483,664	2,106,723	58.86	35,792
2015	1,224,002.71	178,876	209,871	1,014,132	59.77	16,967
2016	13,252,818.79	1,764,480	2,070,223	11,182,596	60.68	184,288
2017	154,999.21	18,600	21,823	133,176	61.60	2,162
2018	768,088.71	82,078	96,300	671,789	62.52	10,745
2019	620,208.04	58,033	68,089	552,119	63.45	8,702
2020	6,811,836.25	547,876	642,810	6,169,026	64.37	95,837
2021	143,573.98	9,640	11,310	132,264	65.30	2,025
2022	659,746.73	35,435	41,575	618,172	66.24	9,332
2023	581,164.72	23,496	27,567	553,598	67.17	8,242
2024	2,383,618.52	64,358	75,510	2,308,109	68.11	33,888
2025	311,122.33	5,246	6,155	304,967	68.82	4,431
2026	35,320.83			35,321	70.00	505
	63,151,590.24	17,511,813	20,526,208	42,625,382		810,688

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.6 1.28

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1913	1,886.89	1,887	1,887			
1914	4,162.51	4,163	4,163			
1915	208.61	209	209			
1916	119.53	120	120			
1918	78.92	79	79			
1919	11,001.07	11,001	11,001			
1921	9,571.07	9,571	9,571			
1922	63,622.79	63,623	63,623			
1923	18,103.29	18,103	18,103			
1924	48,762.40	48,762	48,762			
1925	36,462.66	36,463	36,463			
1926	51,258.73	51,259	51,259			
1927	129,287.09	129,287	129,287			
1928	57,687.16	57,535	57,687			
1929	91,496.63	90,806	91,497			
1930	124,670.30	123,188	124,670			
1931	10,223.24	10,054	10,223			
1932	7,517.07	7,355	7,517			
1933	1,947.78	1,896	1,948			
1934	3,527.93	3,417	3,528			
1935	24,634.05	23,732	24,634			
1936	45,716.63	43,810	45,717			
1937	42,048.63	40,073	42,049			
1938	37,300.31	35,351	37,300			
1939	10,576.49	9,968	10,555	21	3.05	7
1940	14,569.99	13,652	14,456	114	3.34	34
1941	100,238.46	93,392	98,894	1,344	3.62	371
1942	17,466.33	16,178	17,131	335	3.91	86
1943	4,829.65	4,447	4,709	121	4.20	29
1944	5,578.83	5,106	5,407	172	4.49	38
1945	5,914.20	5,381	5,698	216	4.78	45
1946	28,268.79	25,565	27,071	1,198	5.07	236
1947	174,992.82	157,296	166,563	8,430	5.36	1,573
1948	245,256.25	219,112	232,021	13,235	5.65	2,342
1949	521,839.02	463,351	490,649	31,190	5.94	5,251
1950	466,911.15	411,937	436,206	30,705	6.24	4,921
1951	613,649.44	538,042	569,741	43,908	6.53	6,724
1952	130,487.67	113,672	120,369	10,119	6.83	1,482
1953	400,923.84	346,988	367,431	33,493	7.13	4,697
1954	349,154.52	300,140	317,823	31,332	7.44	4,211
1955	345,046.38	294,590	311,946	33,100	7.75	4,271

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1956	161,513.87	136,951	145,019	16,495	8.06	2,047
1957	258,524.23	217,649	230,472	28,052	8.38	3,347
1958	147,692.61	123,421	130,692	17,001	8.71	1,952
1959	225,242.81	186,823	197,830	27,413	9.04	3,032
1960	287,462.80	236,588	250,527	36,936	9.38	3,938
1961	47,137.48	38,484	40,751	6,386	9.73	656
1962	268,641.72	217,549	230,366	38,276	10.08	3,797
1963	275,291.71	221,012	234,033	41,259	10.45	3,948
1964	351,157.79	279,469	295,934	55,224	10.82	5,104
1965	564,378.23	445,007	471,225	93,153	11.21	8,310
1966	676,917.12	528,760	559,912	117,005	11.60	10,087
1967	2,525,420.08	1,953,160	2,068,230	457,190	12.01	38,067
1968	2,355,374.21	1,803,416	1,909,664	445,710	12.42	35,886
1969	2,330,973.52	1,765,829	1,869,863	461,111	12.85	35,884
1970	1,617,751.78	1,212,392	1,283,820	333,932	13.28	25,145
1971	2,869,957.10	2,126,466	2,251,746	618,211	13.73	45,026
1972	4,061,449.09	2,974,037	3,149,252	912,197	14.19	64,284
1973	5,213,747.52	3,771,625	3,993,830	1,219,918	14.66	83,214
1974	4,332,032.51	3,094,544	3,276,859	1,055,174	15.14	69,694
1975	5,806,556.14	4,093,099	4,334,243	1,472,313	15.64	94,138
1976	1,957,535.29	1,361,407	1,441,614	515,921	16.14	31,965
1977	6,174,880.64	4,235,042	4,484,549	1,690,332	16.65	101,521
1978	2,464,468.16	1,665,611	1,763,740	700,728	17.18	40,787
1979	4,976,257.85	3,312,496	3,507,651	1,468,607	17.72	82,878
1980	5,127,747.49	3,360,110	3,558,070	1,569,677	18.27	85,916
1981	2,933,106.71	1,891,033	2,002,443	930,664	18.83	49,425
1982	1,642,020.14	1,040,975	1,102,304	539,716	19.40	27,820
1983	1,251,466.16	779,688	825,623	425,843	19.98	21,313
1984	3,564,554.69	2,181,115	2,309,615	1,254,940	20.57	61,008
1985	2,526,781.49	1,517,509	1,606,913	919,868	21.17	43,451
1986	2,395,017.14	1,410,809	1,493,927	901,090	21.78	41,372
1987	4,119,996.05	2,377,938	2,518,034	1,601,962	22.41	71,484
1988	2,996,228.50	1,693,708	1,793,493	1,202,736	23.04	52,202
1989	5,330,598.36	2,948,940	3,122,676	2,207,922	23.68	93,240
1990	7,334,042.06	3,967,277	4,201,009	3,133,033	24.33	128,772
1991	6,150,075.36	3,250,253	3,441,741	2,708,334	24.99	108,377
1992	15,172,299.74	7,826,631	8,287,736	6,884,564	25.66	268,299
1993	9,335,224.31	4,694,031	4,970,579	4,364,645	26.35	165,641
1994	7,121,748.78	3,489,657	3,695,250	3,426,499	27.03	126,767
1995	9,850,264.87	4,696,508	4,973,202	4,877,063	27.73	175,877
1996	6,368,243.87	2,951,044	3,124,904	3,243,340	28.44	114,041

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1997	6,309,122.86	2,839,105	3,006,370	3,302,753	29.15	113,302
1998	5,479,916.89	2,390,504	2,531,340	2,948,577	29.88	98,681
1999	5,893,691.59	2,489,790	2,636,476	3,257,216	30.61	106,410
2000	7,312,466.05	2,987,069	3,163,052	4,149,414	31.35	132,358
2001	5,611,057.09	2,212,664	2,343,023	3,268,034	32.10	101,808
2002	5,418,420.45	2,060,029	2,181,395	3,237,025	32.85	98,540
2003	2,515,867.66	919,952	974,151	1,541,717	33.62	45,857
2004	6,686,984.59	2,348,001	2,486,333	4,200,652	34.39	122,147
2005	7,661,525.46	2,577,490	2,729,342	4,932,183	35.17	140,238
2006	5,964,106.85	1,918,653	2,031,690	3,932,417	35.95	109,386
2007	5,245,500.96	1,608,271	1,703,022	3,542,479	36.75	96,394
2008	22,904,684.30	6,676,945	7,070,316	15,834,368	37.55	421,688
2009	18,278,484.25	5,052,539	5,350,209	12,928,275	38.35	337,113
2010	29,998,741.91	7,827,872	8,289,050	21,709,692	39.17	554,243
2011	29,914,787.13	7,343,183	7,775,806	22,138,981	39.99	553,613
2012	29,906,907.13	6,878,589	7,283,840	22,623,067	40.81	554,351
2013	41,715,888.85	8,933,458	9,459,771	32,256,118	41.65	774,457
2014	36,647,962.65	7,267,291	7,695,442	28,952,521	42.49	681,396
2015	36,086,023.30	6,583,895	6,971,784	29,114,239	43.33	671,919
2016	53,900,961.53	8,970,198	9,498,676	44,402,286	44.18	1,005,031
2017	43,899,630.61	6,593,286	6,981,729	36,917,902	45.04	819,669
2018	43,991,715.36	5,893,130	6,240,323	37,751,392	45.90	822,470
2019	37,501,290.09	4,408,277	4,667,990	32,833,300	46.77	702,016
2020	41,627,145.26	4,201,844	4,449,395	37,177,750	47.65	780,226
2021	44,880,215.19	3,785,197	4,008,201	40,872,014	48.53	842,201
2022	40,016,154.82	2,710,694	2,870,394	37,145,761	49.41	751,786
2023	35,149,846.90	1,790,533	1,896,022	33,253,825	50.30	661,110
2024	54,796,620.02	1,860,893	1,970,528	52,826,092	51.20	1,031,760
2025	95,013,514.01	2,025,688	2,145,031	92,868,483	51.87	1,790,408
2026	20,984,804.00			20,984,804	53.00	395,940
	968,740,816.86	213,063,664	225,578,009	743,162,808		17,782,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.8 1.84

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	6,302.11	2,811	2,632	3,670	8.31	442
	6,302.11	2,811	2,632	3,670		442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 7.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	3,639,332.78	3,639,333	3,639,333			
2021	1,149,686.41	1,149,686	1,149,686			
2022	10,204,008.88	8,163,207	6,415,218	3,788,791	1.00	3,788,791
2023	3,408,731.38	2,045,239	1,607,291	1,801,440	2.00	900,720
2024	2,940,987.68	1,176,395	924,493	2,016,495	3.00	672,165
2025	20,305,054.32	5,076,264	3,989,283	16,315,771	3.75	4,350,872
	41,647,801.45	21,250,124	17,725,304	23,922,497		9,712,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 23.32

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.15 COMPUTER HARDWARE - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2007	108,583.08	95,915	54,301	54,282	1.75	31,018
2008	327,854.49	284,142	160,862	166,992	2.00	83,496
2009	619,802.57	525,177	297,320	322,483	2.29	140,822
2010	1,958,466.83	1,619,006	916,574	1,041,893	2.60	400,728
2011	2,307,691.42	1,852,315	1,048,658	1,259,033	2.96	425,349
2012	1,804,267.61	1,398,903	791,966	1,012,302	3.37	300,386
2013	3,700,171.66	2,752,928	1,558,526	2,141,646	3.84	557,720
2014	1,890,207.60	1,339,533	758,355	1,131,853	4.37	259,005
2015	1,653,024.02	1,105,328	625,764	1,027,260	4.97	206,692
2016	295,432.88	184,350	104,366	191,067	5.64	33,877
2018	33,196.72	17,218	9,748	23,449	7.22	3,248
	14,698,698.88	11,174,815	6,326,440	8,372,259		2,442,341

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 16.62

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.20 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 363.20 COMPUTER SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	95.66	96	96			
2020	1,550,373.80	1,550,374	1,550,374			
2021	4,356,037.08	4,356,037	4,356,037			
2022	9,031,865.25	7,225,492	5,768,572	3,263,293	1.00	3,263,293
2023	1,956,907.30	1,174,144	937,394	1,019,513	2.00	509,756
2024	1,353,989.18	541,596	432,391	921,598	3.00	307,199
2025	37,237,173.74	9,309,293	7,432,204	29,804,970	3.75	7,947,992
2026	23,380,140.41			23,380,140	5.00	4,676,028
	78,866,582.42	24,157,032	20,477,068	58,389,514		16,704,268
ACCOUNT 363.20 COMPUTER SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	19,452,639.87	2,431,580	2,423,246	17,029,394	8.75	1,946,216
2026	29,012,278.27			29,012,278	10.00	2,901,228
	48,464,918.14	2,431,580	2,423,246	46,041,672		4,847,444
ACCOUNT 363.20 COMPUTER SOFTWARE (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	12,861,285.37	2,572,257	4,698,090	8,163,195	12.00	680,266
2026	64,093,957.12			64,093,957	15.00	4,272,930
	76,955,242.49	2,572,257	4,698,090	72,257,152		4,953,196
ACCOUNT 363.20 COMPUTER SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	33,970.93	33,971	33,971			
2022	369,411.69	295,529	204,169	165,242	1.00	165,242
2023	604,723.18	362,834	250,668	354,055	2.00	177,028

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.20 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 363.20 COMPUTER SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	488,569.68	195,428	135,014	353,556	3.00	117,852
2025	24,830,228.50	6,207,557	4,288,558	20,541,670	3.75	5,477,779
2026	15,129,206.60			15,129,207	5.00	3,025,841
	41,456,110.58	7,095,319	4,912,380	36,543,731		8,963,742
ACCOUNT 363.20 COMPUTER SOFTWARE - CLOUD (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	6,897,487.44	862,186	344,874	6,552,613	8.75	748,870
	6,897,487.44	862,186	344,874	6,552,613		748,870
	252,640,341.07	37,118,374	32,855,658	219,784,682		36,217,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	14.34

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,748,572.39	2,198,858	2,309,689	438,883	3.00	146,294
2016	3,126,112.60	2,084,085	2,189,131	936,982	5.00	187,396
2017	1,356,727.23	814,036	855,067	501,660	6.00	83,610
2018	760,537.42	405,617	426,062	334,475	7.00	47,782
2024	176.16	23	24	152	13.00	12
2025	2,164.04	180	189	1,975	13.75	144
	7,994,289.84	5,502,799	5,780,162	2,214,128		465,238

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 5.82

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.31 COMMUNICATION EQUIPMENT - RF

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2016	646,578.12	300,982	195,669	450,909	10.69	42,180
2017	168,490.63	71,777	46,662	121,829	11.48	10,612
2018	643,533.46	247,117	160,652	482,881	12.32	39,195
2019	241,524.01	82,239	53,464	188,060	13.19	14,258
	1,700,126.22	702,115	456,447	1,243,679		106,245

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.25

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.32 COMMUNICATION EQUIPMENT - SUB RF

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2016	2,050,506.73	954,511	473,913	1,576,594	10.69	147,483
2017	5,014,251.43	2,136,071	1,060,556	3,953,695	11.48	344,399
2018	2,555,580.28	981,343	487,236	2,068,344	12.32	167,885
2019	1,302,634.16	443,547	220,220	1,082,414	13.19	82,063
2020	3,821,422.70	1,125,409	558,764	3,262,659	14.11	231,230
2021	289,024.74	71,534	35,517	253,508	15.05	16,844
	15,033,420.04	5,712,415	2,836,206	12,197,214		989,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 6.58

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1922	594.56	595	595			
1923	573.00	573	573			
1928	1,464.39	1,464	1,464			
1930	92.56	93	93			
1935	163.38	163	163			
1937	13.37	13	13			
1939	57.02	57	57			
1940	99.71	100	100			
1941	18.43	18	18			
1947	704.11	704	704			
1949	163.06	163	163			
1950	4,045.67	4,046	4,046			
1951	369.43	369	369			
1952	403.46	403	403			
1953	3,564.28	3,564	3,564			
1954	1,246.70	1,247	1,247			
1955	527.52	528	528			
1956	3,001.51	3,002	3,002			
1957	288.20	288	288			
1958	2,745.78	2,746	2,746			
1959	3,939.70	3,940	3,940			
1961	75.52	76	76			
1963	240.99	241	241			
1964	90.08	90	90			
1966	1,519.44	1,519	1,519			
1967	7,096.08	7,096	7,096			
1968	6,142.17	6,142	6,142			
1969	11,718.06	11,718	11,718			
1970	8,279.58	8,280	8,280			
1971	12,930.65	12,931	12,931			
1972	9,798.39	9,798	9,798			
1973	27,704.86	27,705	27,705			
1974	13,569.58	13,570	13,570			
1975	39,637.65	39,638	39,638			
1976	16,804.33	16,804	16,804			
1977	31,708.04	31,708	31,708			
1978	25,682.89	25,683	25,683			
1979	34,165.72	34,166	34,166			
1980	19,749.49	19,639	13,654	6,095	0.14	6,095
1981	43,850.23	43,201	30,036	13,814	0.37	13,814
1982	31,358.43	30,568	21,253	10,105	0.63	10,105

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1983	14,263.68	13,750	9,560	4,704	0.90	4,704
1984	12,632.24	12,041	8,372	4,260	1.17	3,641
1985	12,417.65	11,697	8,133	4,285	1.45	2,955
1986	37,040.51	34,462	23,960	13,081	1.74	7,518
1987	34,615.58	31,805	22,113	12,503	2.03	6,159
1988	63,568.81	57,695	40,113	23,456	2.31	10,154
1989	48,029.79	43,015	29,907	18,123	2.61	6,944
1990	28,230.10	24,955	17,350	10,880	2.90	3,752
1991	67,952.05	59,281	41,216	26,736	3.19	8,381
1992	106,165.62	91,302	63,479	42,687	3.50	12,196
1993	66,876.64	56,685	39,411	27,466	3.81	7,209
1994	127,310.76	106,279	73,892	53,419	4.13	12,934
1995	109,850.84	90,210	62,720	47,131	4.47	10,544
1996	37,851.86	30,554	21,243	16,609	4.82	3,446
1997	114,601.47	90,764	63,105	51,496	5.20	9,903
1998	117,357.26	91,116	63,350	54,007	5.59	9,661
1999	110,440.47	83,891	58,326	52,114	6.01	8,671
2000	159,634.15	118,449	82,353	77,281	6.45	11,982
2001	100,823.97	72,916	50,696	50,128	6.92	7,244
2002	62,839.61	44,239	30,758	32,082	7.40	4,335
2003	46,071.62	31,495	21,897	24,175	7.91	3,056
2004	60,513.50	40,060	27,852	32,662	8.45	3,865
2005	23,507.59	15,035	10,453	13,055	9.01	1,449
2006	113,390.53	69,894	48,595	64,796	9.59	6,757
2007	57,838.61	34,264	23,823	34,016	10.19	3,338
2008	162,212.92	92,007	63,969	98,244	10.82	9,080
2009	272,080.05	147,250	102,378	169,702	11.47	14,795
2010	106,587.47	54,871	38,150	68,437	12.13	5,642
2011	350,794.16	170,907	118,826	231,968	12.82	18,094
2012	641,822.78	294,725	204,912	436,911	13.52	32,316
2013	614,754.77	264,590	183,960	430,795	14.24	30,252
2014	383,566.70	153,580	106,779	276,788	14.99	18,465
2015	1,440,125.35	533,422	370,868	1,069,257	15.74	67,932
2016	55,657.87	18,901	13,141	42,517	16.51	2,575
2018	27,204.84	7,498	5,213	21,992	18.11	1,214
2020	109.85	23	16	94	19.76	5
2021	21,741.09	3,826	2,660	19,081	20.60	926

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
2022	331,697.80	46,968	32,656	299,042	21.46	13,935
2023	117,467.94	12,546	8,722	108,746	22.33	4,870
2025	27,026.68	1,222	850	26,177	23.87	1,097
	6,652,873.20	3,522,839	2,531,961	4,120,912		422,010
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.8	6.34

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.35 COMMUNICATION EQUIPMENT - OH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
1988	1,401.56	1,402	1,402			
1991	9,106.34	8,851	5,056	4,050	0.56	4,050
1994	227,549.68	212,190	121,200	106,350	1.35	78,778
1995	90.25	83	47	43	1.58	27
1997	81,106.68	72,955	41,671	39,436	2.01	19,620
2001	742,158.64	631,206	360,535	381,624	2.99	127,633
2002	630,929.12	527,457	301,275	329,654	3.28	100,504
2003	66,399.74	54,481	31,119	35,281	3.59	9,828
2004	60,755.55	48,756	27,849	32,907	3.95	8,331
2005	10,784.25	8,444	4,823	5,961	4.34	1,374
2006	105,276.71	80,116	45,761	59,516	4.78	12,451
2007	374,668.61	276,131	157,722	216,947	5.26	41,245
2008	3,090.96	2,198	1,255	1,836	5.78	318
2009	25,194.33	17,195	9,822	15,372	6.35	2,421
2010	184,376.20	120,305	68,716	115,660	6.95	16,642
2011	212,608.77	131,924	75,353	137,256	7.59	18,084
2012	1,136,960.49	667,396	381,206	755,754	8.26	91,496
2013	82,209.60	45,380	25,920	56,290	8.96	6,282
2014	315,541.89	162,820	93,000	222,542	9.68	22,990
2015	879,260.94	420,726	240,312	638,949	10.43	61,261
2016	144,983.12	63,720	36,396	108,587	11.21	9,687
2017	1,448,922.53	578,845	330,628	1,118,295	12.01	93,114
2018	41,373.73	14,832	8,472	32,902	12.83	2,564
2019	58,423.69	18,491	10,562	47,862	13.67	3,501
2020	58,179.05	15,912	9,089	49,090	14.53	3,379
2021	89,587.70	20,560	11,744	77,844	15.41	5,052
2022	120,572.82	22,306	12,741	107,832	16.30	6,615
2023	264,501.94	36,898	21,075	243,427	17.21	14,145
2024	2,565,883.25	239,910	137,033	2,428,850	18.13	133,969
2025	1,939,542.67	114,433	65,362	1,874,181	18.82	99,585
2026	1,806.96			1,807	20.00	90
	11,883,247.77	4,615,923	2,637,146	9,246,102		995,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 8.37

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.36 COMMUNICATION EQUIPMENT - UG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
2015	719,196.55	344,136	152,960	566,237	10.43	54,289
2016	24,555.36	10,792	4,797	19,758	11.21	1,763
2022	67.93	13	6	62	16.30	4
2023	948,396.33	132,301	58,804	889,592	17.21	51,690
	1,692,216.17	487,242	216,567	1,475,649		107,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 6.37

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
1910	43,381.75	43,016	43,382				
1913	816.82	802	817				
1914	50,753.33	49,659	50,753				
1916	1,509.75	1,467	1,510				
1918	158.05	152	158				
1919	1,036.53	996	1,037				
1921	130.08	124	130				
1922	129.30	123	129				
1923	61,859.49	58,572	61,859				
1924	5,388.49	5,083	5,388				
1925	16,369.79	15,381	16,370				
1926	7,280.63	6,814	7,281				
1927	4,201.84	3,917	4,202				
1928	8,240.08	7,650	8,240				
1929	1,123.83	1,039	1,124				
1931	37.78	35	38				
1932	8,875.48	8,111	8,875				
1933	2,412.55	2,195	2,413				
1934	124.82	113	125				
1935	1,708.77	1,542	1,709				
1936	255.22	229	255				
1937	1,050.06	940	1,050				
1938	392.19	349	392				
1939	1,107.36	982	1,107				
1940	799.31	706	799				
1941	2,664.09	2,341	2,664				
1942	1,056.52	924	1,057				
1943	132.64	115	133				
1944	319.94	277	320				
1945	59.44	51	59				
1946	271.96	233	272				
1947	136.56	116	137				
1948	84.62	72	85				
1949	10,788.08	9,068	10,788				
1950	1,557.91	1,301	1,558				
1951	6,032.48	5,004	6,032				
1952	5,087.57	4,190	5,088				
1953	268.34	219	268				
1954	393.13	319	390	3	13.21		
1955	162.92	131	160	3	13.66		
1956	3,065.80	2,447	2,994	72	14.12		5

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1957	2,121.60	1,679	2,055	67	14.60	5
1959	1,797.36	1,397	1,710	87	15.59	6
1960	141.51	109	133	9	16.11	1
1961	6,817.97	5,197	6,360	458	16.64	28
1962	1,465.54	1,106	1,353	113	17.19	7
1963	2,057.35	1,536	1,880	177	17.74	10
1964	1,065.89	787	963	103	18.31	6
1965	30,813.36	22,494	27,526	3,287	18.90	174
1967	69,294.61	49,397	60,447	8,848	20.10	440
1968	547.46	385	471	76	20.72	4
1969	3,676.73	2,555	3,127	550	21.35	26
1970	8,589.06	5,891	7,209	1,380	21.99	63
1971	6,588.46	4,457	5,454	1,134	22.65	50
1978	89,648.67	54,417	66,590	23,059	27.51	838
1980	11,903.29	6,975	8,535	3,368	28.98	116
1983	170,363.03	94,308	115,405	54,958	31.25	1,759
1985	19,232.83	10,218	12,504	6,729	32.81	205
1987	167,343.19	85,129	104,173	63,170	34.39	1,837
1988	250,495.34	124,531	152,389	98,106	35.20	2,787
1989	364,327.18	176,906	216,480	147,847	36.01	4,106
1990	1,322,738.03	626,793	767,008	555,730	36.83	15,089
1991	657,683.33	303,942	371,934	285,749	37.65	7,590
1992	1,046,880.49	471,243	576,661	470,219	38.49	12,217
1993	1,360,345.50	596,022	729,353	630,992	39.33	16,044
1994	1,692,057.57	720,817	882,065	809,993	40.18	20,159
1995	1,034,089.10	427,968	523,705	510,384	41.03	12,439
1996	1,481,791.06	595,043	728,155	753,636	41.89	17,991
1997	2,025,107.45	788,050	964,339	1,060,768	42.76	24,807
1998	2,639,892.40	994,474	1,216,940	1,422,952	43.63	32,614
1999	1,700,484.08	619,214	757,734	942,750	44.51	21,181
2000	445,338.78	156,568	191,593	253,746	45.39	5,590
2001	1,123,116.87	380,411	465,509	657,608	46.29	14,206
2002	281,650.18	91,818	112,358	169,292	47.18	3,588
2004	22,198.26	6,663	8,154	14,044	48.99	287
2007	57,325.93	14,945	18,288	39,038	51.75	754
2008	272,021.53	67,306	82,362	189,660	52.68	3,600
2009	608.94	143	175	434	53.61	8
2010	128,164.85	28,287	34,615	93,550	54.55	1,715
2011	28,712.56	5,952	7,283	21,430	55.49	386
2012	150,237.08	29,125	35,640	114,597	56.43	2,031
2013	38,048.86	6,860	8,395	29,654	57.38	517

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2014	271,488.92	45,222	55,338	216,151	58.34	3,705
2016	339,574.86	47,299	57,880	281,695	60.25	4,675
2017	305,399.42	38,306	46,875	258,524	61.22	4,223
2018	119,428.85	13,341	16,325	103,104	62.18	1,658
2019	646,001.44	63,218	77,360	568,641	63.15	9,005
2020	1,020,383.62	85,712	104,887	915,497	64.12	14,278
2021	238,836.45	16,719	20,459	218,377	65.10	3,354
2022	936,835.57	52,594	64,360	872,476	66.07	13,205
2023	194,761.90	8,207	10,043	184,719	67.05	2,755
2024	40,742.20	1,146	1,402	39,340	68.03	578
2025	160,311.75	2,817	3,447	156,865	68.77	2,281
2026	266,719.49			266,719	70.00	3,810
	23,508,493.05	8,192,504	9,986,554	13,521,939		288,813

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 1.23

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1926	352.06	322	352			
1927	16,978.50	15,379	16,978			
1928	29,943.78	26,884	29,944			
1929	17,230.96	15,336	17,231			
1930	22,484.78	19,840	22,485			
1931	18,077.58	15,813	18,078			
1932	4,030.04	3,495	4,030			
1933	7,083.57	6,091	7,084			
1934	8,879.80	7,569	8,880			
1935	9,496.67	8,026	9,497			
1936	7,327,809.04	6,138,066	7,327,809			
1937	219,382.04	182,166	219,382			
1938	111,241.52	91,582	111,242			
1939	130,646.72	106,608	130,647			
1940	156,039.47	126,194	156,039			
1941	230,815.43	185,031	230,815			
1942	122,175.51	97,051	122,176			
1943	205,811.39	162,029	205,811			
1944	781,760.90	609,774	781,761			
1945	439,913.17	339,934	439,913			
1946	755,416.43	578,234	755,416			
1947	918,039.00	696,039	918,039			
1948	428,446.73	321,725	428,447			
1949	316,201.62	235,140	316,202			
1950	347,410.85	255,757	347,411			
1951	537,092.75	391,396	537,093			
1952	755,022.15	544,575	755,022			
1953	637,186.73	454,837	637,187			
1954	629,247.55	444,362	629,248			
1955	1,183,011.57	826,606	1,182,885	127	16.57	8
1956	1,170,881.88	808,974	1,157,653	13,229	17.00	778
1957	1,087,449.75	743,022	1,063,275	24,175	17.42	1,388
1958	988,181.80	667,467	955,154	33,028	17.85	1,850
1959	1,486,033.99	992,136	1,419,760	66,274	18.28	3,625
1960	1,393,640.82	919,552	1,315,892	77,749	18.71	4,155
1961	1,585,155.50	1,033,236	1,478,575	106,580	19.15	5,566
1962	1,581,808.68	1,018,400	1,457,344	124,465	19.59	6,353
1963	2,307,624.79	1,466,819	2,099,038	208,587	20.04	10,409
1964	2,421,573.16	1,519,416	2,174,305	247,268	20.49	12,068
1965	2,913,305.70	1,804,123	2,581,725	331,581	20.94	15,835
1966	3,046,087.49	1,860,885	2,662,952	383,135	21.40	17,904

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1967	3,776,102.97	2,275,291	3,255,973	520,130	21.86	23,794
1968	3,845,962.80	2,284,502	3,269,154	576,809	22.33	25,831
1969	5,467,690.30	3,201,059	4,580,759	886,931	22.80	38,900
1970	4,962,508.55	2,862,921	4,096,879	865,630	23.27	37,199
1971	5,470,653.35	3,108,316	4,448,043	1,022,610	23.75	43,057
1972	7,467,493.04	4,177,689	5,978,330	1,489,163	24.23	61,459
1973	12,323,118.87	6,786,711	9,711,876	2,611,243	24.71	105,676
1974	9,673,911.65	5,241,519	7,500,685	2,173,227	25.20	86,239
1975	10,399,988.59	5,540,386	7,928,368	2,471,621	25.70	96,172
1976	11,595,830.59	6,072,041	8,689,174	2,906,657	26.20	110,941
1977	11,446,579.39	5,889,837	8,428,437	3,018,142	26.70	113,039
1978	12,378,605.49	6,254,538	8,950,330	3,428,275	27.21	125,993
1979	12,196,722.09	6,049,574	8,657,023	3,539,699	27.72	127,695
1980	11,915,227.90	5,799,499	8,299,162	3,616,066	28.23	128,093
1981	10,373,109.58	4,950,774	7,084,625	3,288,485	28.75	114,382
1982	10,272,288.86	4,803,733	6,874,208	3,398,081	29.28	116,055
1983	10,223,291.08	4,684,108	6,703,023	3,520,268	29.80	118,130
1984	13,288,418.71	5,957,995	8,525,972	4,762,447	30.34	156,969
1985	13,805,178.02	6,056,746	8,667,286	5,137,892	30.87	166,436
1986	15,980,290.93	6,854,107	9,808,321	6,171,970	31.41	196,497
1987	17,142,191.94	7,184,121	10,280,576	6,861,616	31.95	214,761
1988	15,912,986.06	6,509,843	9,315,675	6,597,311	32.50	202,994
1989	15,888,756.00	6,341,044	9,074,121	6,814,635	33.05	206,192
1990	17,307,653.87	6,731,120	9,632,325	7,675,329	33.61	228,364
1991	18,387,257.71	6,967,116	9,970,038	8,417,220	34.16	246,406
1992	17,615,730.85	6,495,448	9,295,075	8,320,656	34.72	239,650
1993	20,001,718.43	7,167,816	10,257,243	9,744,475	35.29	276,126
1994	19,393,655.77	6,748,992	9,657,900	9,735,756	35.86	271,493
1995	20,231,331.34	6,830,907	9,775,121	10,456,210	36.43	287,022
1996	15,811,474.88	5,174,621	7,404,954	8,406,521	37.00	227,203
1997	17,027,808.84	5,393,218	7,717,769	9,310,040	37.58	247,739
1998	15,619,796.98	4,785,281	6,847,803	8,771,994	38.15	229,934
1999	20,943,253.55	6,195,433	8,865,749	12,077,505	38.73	311,838
2000	22,904,579.08	6,529,866	9,344,328	13,560,251	39.32	344,869
2001	20,682,445.78	5,678,365	8,125,818	12,556,628	39.90	314,702
2002	28,936,165.94	7,633,939	10,924,271	18,011,895	40.49	444,848
2003	22,657,878.47	5,734,482	8,206,122	14,451,756	41.08	351,795
2004	22,083,269.73	5,352,101	7,658,930	14,424,340	41.67	346,156
2005	22,383,492.41	5,184,912	7,419,680	14,963,812	42.26	354,089
2006	31,363,482.19	6,928,507	9,914,788	21,448,694	42.85	500,553
2007	29,377,548.66	6,169,285	8,828,331	20,549,218	43.45	472,939

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
2008	29,115,276.99	5,796,560	8,294,957	20,820,320	44.05	472,652
2009	31,280,530.94	5,892,001	8,431,534	22,848,997	44.64	511,850
2010	37,248,161.42	6,609,686	9,458,551	27,789,610	45.24	614,271
2011	54,425,843.48	9,064,624	12,971,601	41,454,242	45.84	904,325
2012	61,636,093.13	9,593,042	13,727,775	47,908,318	46.44	1,031,618
2013	54,480,125.24	7,875,102	11,269,379	43,210,746	47.05	918,401
2014	48,616,832.98	6,497,154	9,297,516	39,319,317	47.65	825,169
2015	47,234,888.12	5,797,138	8,295,784	38,939,104	48.25	807,028
2016	47,620,424.66	5,316,344	7,607,761	40,012,664	48.86	818,925
2017	44,930,110.19	4,517,723	6,464,924	38,465,186	49.47	777,546
2018	38,975,894.26	3,486,394	4,989,078	33,986,816	50.08	678,650
2019	67,529,236.61	5,291,591	7,572,339	59,956,898	50.69	1,182,815
2020	51,723,867.41	3,479,465	4,979,162	46,744,705	51.30	911,203
2021	30,821,194.77	1,731,535	2,477,850	28,343,345	51.91	546,009
2022	77,515,976.33	3,481,242	4,981,705	72,534,271	52.53	1,380,816
2023	42,998,101.90	1,454,196	2,080,974	40,917,128	53.14	769,987
2024	74,381,307.91	1,677,298	2,400,237	71,981,071	53.76	1,338,934
2025	85,251,175.29	1,208,862	1,729,898	83,521,277	54.22	1,540,415
2026	54,520,370.47			54,520,370	55.00	991,279
	1,645,189,835.21	345,097,611	491,738,047	1,153,451,788		25,414,062
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					45.4	1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1995	143,708.78	62,883	78,915	64,794	39.37	1,646
2000	501.02	185	232	269	44.13	6
2001	9,302.74	3,309	4,153	5,150	45.10	114
2002	1.17			1	46.08	
	153,513.71	66,377	83,300	70,214		1,766

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 1.15

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1953	2.74	2	3			
1955	426,827.53	343,536	426,828			
1957	409,597.21	324,168	409,597			
1958	518,240.45	406,523	518,240			
1961	235,378.96	179,427	229,075	6,304	16.64	379
1962	181,527.01	136,949	174,844	6,683	17.19	389
1963	50,053.35	37,368	47,708	2,345	17.74	132
1964	77,476.71	57,211	73,042	4,435	18.31	242
1965	107,569.39	78,526	100,255	7,314	18.90	387
1966	82,652.28	59,639	76,141	6,511	19.49	334
1967	200,443.04	142,888	182,426	18,017	20.10	896
1968	57,952.14	40,798	52,087	5,865	20.72	283
1969	224,205.61	155,823	198,940	25,266	21.35	1,183
1970	132,054.15	90,571	115,632	16,422	21.99	747
1971	275,232.77	186,176	237,692	37,541	22.65	1,657
1972	355,635.64	237,209	302,846	52,790	23.31	2,265
1973	303,077.71	199,210	254,332	48,746	23.99	2,032
1974	240,475.07	155,724	198,814	41,661	24.67	1,689
1975	412,409.53	262,998	335,771	76,639	25.36	3,022
1976	270,047.94	169,474	216,368	53,680	26.07	2,059
1977	548,873.06	338,891	432,664	116,209	26.78	4,339
1978	217,249.33	131,870	168,359	48,890	27.51	1,777
1979	723,342.91	431,525	550,930	172,413	28.24	6,105
1980	991,826.28	581,210	742,034	249,792	28.98	8,619
1981	872,696.93	502,054	640,975	231,722	29.73	7,794
1982	759,553.55	428,715	547,343	212,211	30.49	6,960
1983	730,298.45	404,271	516,135	214,163	31.25	6,853
1984	1,258,703.62	682,935	871,907	386,797	32.02	12,080
1985	1,190,770.69	632,645	807,701	383,070	32.81	11,675
1986	1,224,900.07	636,948	813,195	411,705	33.60	12,253
1987	1,157,012.25	588,584	751,448	405,564	34.39	11,793
1988	1,244,568.65	618,725	789,930	454,639	35.20	12,916
1989	1,195,653.13	580,573	741,221	454,432	36.01	12,620
1990	1,269,922.40	601,765	768,277	501,645	36.83	13,621
1991	1,387,809.32	641,362	818,830	568,979	37.65	15,112
1992	1,532,612.32	689,890	880,786	651,826	38.49	16,935
1993	1,385,744.41	607,150	775,152	610,592	39.33	15,525
1994	1,443,334.35	614,860	784,995	658,339	40.18	16,385
1995	1,513,429.02	626,348	799,662	713,767	41.03	17,396
1996	811,157.79	325,737	415,870	395,288	41.89	9,436
1997	1,056,134.68	410,984	524,706	531,429	42.76	12,428

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1998	640,624.79	241,330	308,107	332,518	43.63	7,621
1999	10,670.00	3,885	4,960	5,710	44.51	128
2001	265.37	90	115	150	46.29	3
2003	629,712.99	197,188	251,751	377,962	48.08	7,861
2004	996,537.68	299,101	381,864	614,674	48.99	12,547
2005	788,498.53	226,299	288,917	499,582	49.91	10,010
2006	929,963.04	254,810	325,317	604,646	50.82	11,898
2007	1,117,528.62	291,351	371,970	745,559	51.75	14,407
2008	637,546.86	157,748	201,398	436,149	52.68	8,279
2009	513,364.31	120,199	153,459	359,905	53.61	6,713
2010	173,529.21	38,300	48,898	124,631	54.55	2,285
2011	145,544.32	30,170	38,518	107,026	55.49	1,929
2012	193,143.89	37,443	47,804	145,340	56.43	2,576
2013	262,190.66	47,270	60,350	201,841	57.38	3,518
2014	204,472.65	34,059	43,483	160,990	58.34	2,760
2015	204,993.88	31,364	40,042	164,952	59.29	2,782
2016	244,911.23	34,114	43,553	201,358	60.25	3,342
2017	433,154.30	54,331	69,365	363,789	61.22	5,942
2018	41,305.06	4,614	5,891	35,414	62.18	570
2020	46,680.47	3,921	5,006	41,674	64.12	650
2021	19,828.85	1,388	1,772	18,057	65.10	277
2022	97,579.67	5,478	6,993	90,587	66.07	1,371
2023	4,960.33	209	267	4,693	67.05	70
2024	9,359.51	263	336	9,024	68.03	133
2025	84,743.51	1,489	1,901	82,843	68.77	1,205
2026	95,597.18			95,597	70.00	1,366
	35,603,159.35	16,457,676	20,994,798	14,608,361		360,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.5 1.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1908	2,610.55	2,611	2,611			
1909	4,739.74	4,740	4,740			
1912	64.61	65	65			
1913	258.62	259	259			
1914	65,168.65	65,169	65,169			
1915	53,997.73	53,998	53,998			
1916	16,736.06	16,569	16,736			
1917	16,314.20	16,166	16,314			
1918	6,925.15	6,800	6,925			
1919	27,045.75	26,318	27,046			
1920	10,073.24	9,714	10,073			
1921	6,642.22	6,349	6,642			
1922	19,316.22	18,298	19,316			
1923	243,861.65	228,920	243,862			
1924	49,763.88	46,298	49,764			
1925	25,054.96	23,101	25,055			
1926	157,903.02	144,295	157,903			
1927	65,815.56	59,617	65,816			
1928	27,595.58	24,776	27,596			
1929	34,886.50	31,049	34,886			
1930	41,755.54	36,843	41,756			
1931	27,481.15	24,039	27,481			
1932	13,621.82	11,814	13,622			
1933	4,836.91	4,159	4,837			
1934	10,120.26	8,626	10,120			
1935	33,756.58	28,527	33,757			
1936	1,057,515.12	885,817	1,057,515			
1937	175,956.00	146,107	175,956			
1938	107,519.24	88,517	107,519			
1939	109,814.00	89,608	109,814			
1940	178,807.04	144,607	178,807			
1941	122,169.11	97,936	122,169			
1942	115,741.79	91,941	115,742			
1943	41,674.88	32,809	41,675			
1944	348,503.60	271,833	348,504			
1945	316,462.72	244,540	316,463			
1946	396,200.76	303,272	395,827	374	12.90	29
1947	295,685.50	224,183	292,601	3,084	13.30	232
1948	337,230.52	253,230	330,513	6,718	13.70	490
1949	350,027.61	260,295	339,734	10,294	14.10	730
1950	410,601.34	302,276	394,527	16,074	14.51	1,108

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1951	448,525.53	326,854	426,606	21,920	14.92	1,469
1952	429,103.71	309,500	403,956	25,148	15.33	1,640
1953	765,670.49	546,551	713,352	52,318	15.74	3,324
1954	657,324.67	464,190	605,855	51,470	16.16	3,185
1955	769,580.14	537,729	701,837	67,743	16.57	4,088
1956	938,182.13	648,199	846,022	92,160	17.00	5,421
1957	1,040,822.39	711,163	928,201	112,621	17.42	6,465
1958	966,939.05	653,119	852,443	114,496	17.85	6,414
1959	1,023,876.32	683,581	892,202	131,674	18.28	7,203
1960	1,040,328.73	686,430	895,920	144,409	18.71	7,718
1961	1,404,628.31	915,565	1,194,984	209,644	19.15	10,947
1962	1,382,050.37	889,792	1,161,346	220,704	19.59	11,266
1963	1,423,905.43	905,091	1,181,314	242,591	20.04	12,105
1964	1,602,098.24	1,005,237	1,312,023	290,075	20.49	14,157
1965	1,696,054.69	1,050,316	1,370,860	325,195	20.94	15,530
1966	2,005,010.12	1,224,881	1,598,700	406,310	21.40	18,986
1967	3,358,821.27	2,023,858	2,641,515	717,306	21.86	32,814
1968	3,694,365.94	2,194,453	2,864,174	830,192	22.33	37,178
1969	4,623,172.08	2,706,636	3,532,669	1,090,503	22.80	47,829
1970	4,199,205.26	2,422,564	3,161,901	1,037,304	23.27	44,577
1971	4,576,437.45	2,600,240	3,393,802	1,182,635	23.75	49,795
1972	5,539,833.60	3,099,260	4,045,117	1,494,717	24.23	61,689
1973	7,017,390.73	3,864,688	5,044,144	1,973,247	24.71	79,856
1974	5,152,627.68	2,791,797	3,643,820	1,508,808	25.20	59,873
1975	6,064,736.77	3,230,867	4,216,889	1,847,848	25.70	71,901
1976	5,572,659.46	2,918,067	3,808,626	1,764,033	26.20	67,330
1977	5,731,315.76	2,949,049	3,849,063	1,882,253	26.70	70,496
1978	5,502,281.03	2,780,138	3,628,603	1,873,678	27.21	68,860
1979	7,475,371.57	3,707,784	4,839,355	2,636,017	27.72	95,094
1980	9,170,809.57	4,463,708	5,825,978	3,344,832	28.23	118,485
1981	5,892,806.74	2,812,460	3,670,789	2,222,018	28.75	77,288
1982	6,840,331.19	3,198,812	4,175,051	2,665,280	29.28	91,027
1983	6,241,603.04	2,859,778	3,732,548	2,509,055	29.80	84,196
1984	8,838,700.80	3,962,920	5,172,355	3,666,346	30.34	120,842
1985	8,693,332.34	3,814,026	4,978,021	3,715,311	30.87	120,353
1986	9,700,604.64	4,160,686	5,430,477	4,270,128	31.41	135,948
1987	11,512,351.15	4,824,711	6,297,155	5,215,196	31.95	163,230
1988	12,957,406.51	5,300,745	6,918,469	6,038,938	32.50	185,813
1989	19,560,515.67	7,806,406	10,188,827	9,371,689	33.05	283,561
1990	21,219,184.62	8,252,353	10,770,872	10,448,313	33.61	310,869
1991	19,865,636.91	7,527,288	9,824,526	10,041,111	34.16	293,944

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1992	18,943,202.32	6,984,927	9,116,643	9,826,559	34.72	283,023
1993	19,030,874.56	6,819,904	8,901,257	10,129,618	35.29	287,039
1994	21,951,260.71	7,639,039	9,970,382	11,980,879	35.86	334,101
1995	21,547,736.93	7,275,378	9,495,736	12,052,001	36.43	330,826
1996	17,198,692.90	5,628,616	7,346,402	9,852,291	37.00	266,278
1997	19,495,571.60	6,174,832	8,059,316	11,436,256	37.58	304,318
1998	16,794,237.51	5,145,083	6,715,300	10,078,938	38.15	264,192
1999	15,571,589.47	4,606,388	6,012,202	9,559,387	38.73	246,821
2000	13,515,564.04	3,853,152	5,029,088	8,486,476	39.32	215,831
2001	10,678,828.48	2,931,872	3,826,644	6,852,184	39.90	171,734
2002	12,713,702.06	3,354,129	4,377,769	8,335,933	40.49	205,876
2003	11,489,648.70	2,907,915	3,795,376	7,694,273	41.08	187,300
2004	12,009,119.90	2,910,530	3,798,789	8,210,331	41.67	197,032
2005	14,287,825.53	3,309,632	4,319,692	9,968,134	42.26	235,876
2006	15,185,004.47	3,354,519	4,378,278	10,806,726	42.85	252,199
2007	14,749,080.80	3,097,307	4,042,568	10,706,513	43.45	246,410
2008	19,704,282.25	3,922,926	5,120,156	14,584,126	44.05	331,081
2009	18,822,583.15	3,545,422	4,627,442	14,195,141	44.64	317,992
2010	32,054,877.44	5,688,138	7,424,089	24,630,788	45.24	544,447
2011	44,330,425.20	7,383,232	9,636,505	34,693,920	45.84	756,848
2012	47,780,078.71	7,436,491	9,706,018	38,074,061	46.44	819,855
2013	69,807,883.63	10,090,730	13,170,299	56,637,585	47.05	1,203,774
2014	54,020,683.94	7,219,324	9,422,575	44,598,109	47.65	935,952
2015	86,218,565.97	10,581,605	13,810,983	72,407,583	48.25	1,500,675
2016	82,872,017.67	9,251,832	12,075,380	70,796,638	48.86	1,448,969
2017	93,488,224.39	9,400,241	12,269,081	81,219,143	49.47	1,641,786
2018	55,461,331.76	4,961,016	6,475,058	48,986,274	50.08	978,160
2019	66,940,696.61	5,245,473	6,846,328	60,094,369	50.69	1,185,527
2020	69,190,546.56	4,654,448	6,074,930	63,115,617	51.30	1,230,324
2021	53,778,074.45	3,021,252	3,943,302	49,834,772	51.91	960,023
2022	98,196,497.69	4,410,005	5,755,885	92,440,613	52.53	1,759,768
2023	53,898,487.98	1,822,847	2,379,158	51,519,330	53.14	969,502
2024	116,098,061.70	2,618,011	3,416,997	112,681,065	53.76	2,096,002
2025	106,893,454.94	1,515,749	1,978,337	104,915,118	54.22	1,934,989
2026	76,859,510.48			76,859,510	55.00	1,397,446
	1,733,504,081.98	290,929,548	379,352,047	1,354,152,035		28,947,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 1.67

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2025	14,336.89	896	992	13,345	18.75	712
	14,336.89	896	992	13,345		712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 4.97

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	25,289.09	25,289	25,289			
1907	15,258.80	15,259	15,259			
1908	3,729.07	3,721	3,729			
1909	9,564.81	9,502	9,565			
1911	1,256.65	1,242	1,257			
1912	21,827.30	21,503	21,827			
1913	2,275.89	2,235	2,276			
1914	7,476.88	7,316	7,477			
1915	17,319.15	16,891	17,319			
1916	98,588.69	95,800	98,589			
1917	7,273.03	7,043	7,273			
1919	4,171.80	4,010	4,172			
1920	2,028.32	1,943	2,028			
1921	1,460.39	1,393	1,460			
1922	40,894.95	38,874	40,895			
1923	14,306.55	13,546	14,307			
1924	36,729.67	34,647	36,730			
1925	24,132.06	22,674	24,132			
1926	61,247.56	57,319	61,248			
1927	41,611.09	38,787	41,611			
1928	49,030.60	45,521	49,031			
1929	29,015.20	26,835	29,015			
1930	42,000.02	38,688	42,000			
1931	86,529.22	79,385	86,529			
1932	260,810.69	238,344	260,811			
1933	50,879.31	46,300	50,879			
1934	22,226.23	20,147	22,226			
1935	39,209.49	35,389	39,209			
1936	12,248.29	11,009	12,248			
1937	16,893.80	15,118	16,894			
1938	12,682.82	11,300	12,683			
1939	38,868.03	34,476	38,868			
1940	59,670.07	52,680	59,670			
1941	33,531.98	29,465	33,532			
1942	13,610.82	11,902	13,611			
1943	744.43	648	744			
1944	977.39	846	976	1	9.42	
1945	8,902.67	7,664	8,845	58	9.74	6
1946	31,484.16	26,950	31,104	380	10.08	38
1947	25,247.53	21,486	24,798	450	10.43	43
1948	81,153.18	68,644	79,225	1,928	10.79	179

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1949	206,249.16	173,367	200,091	6,158	11.16	552
1950	99,553.49	83,127	95,941	3,612	11.55	313
1951	88,072.86	73,050	84,311	3,762	11.94	315
1952	344,961.49	284,100	327,894	17,067	12.35	1,382
1953	203,145.19	166,085	191,687	11,458	12.77	897
1954	131,531.20	106,710	123,159	8,372	13.21	634
1955	106,220.88	85,493	98,672	7,549	13.66	553
1956	80,130.08	63,967	73,827	6,303	14.12	446
1957	111,672.42	88,381	102,005	9,667	14.60	662
1958	79,301.10	62,206	71,795	7,506	15.09	497
1959	125,300.19	97,395	112,408	12,892	15.59	827
1960	117,934.75	90,793	104,789	13,146	16.11	816
1961	114,096.43	86,975	100,382	13,714	16.64	824
1962	56,224.60	42,418	48,957	7,268	17.19	423
1963	94,615.25	70,637	81,526	13,089	17.74	738
1964	183,667.03	135,625	156,531	27,136	18.31	1,482
1965	132,957.51	97,059	112,020	20,938	18.90	1,108
1966	216,771.62	156,416	180,527	36,245	19.49	1,860
1967	661,478.62	471,542	544,229	117,250	20.10	5,833
1968	525,666.96	370,070	427,116	98,551	20.72	4,756
1969	730,681.46	507,824	586,104	144,577	21.35	6,772
1970	543,159.58	372,531	429,956	113,204	21.99	5,148
1971	1,010,063.38	683,237	788,557	221,506	22.65	9,780
1972	1,578,357.75	1,052,765	1,215,047	363,311	23.31	15,586
1973	2,991,063.21	1,965,996	2,269,051	722,012	23.99	30,096
1974	1,458,382.62	944,405	1,089,984	368,399	24.67	14,933
1975	2,205,115.24	1,406,224	1,622,991	582,124	25.36	22,954
1976	2,512,914.64	1,577,030	1,820,127	692,788	26.07	26,574
1977	1,180,403.28	728,816	841,162	339,241	26.78	12,668
1978	2,096,635.58	1,272,658	1,468,836	627,800	27.51	22,821
1979	1,579,044.37	942,010	1,087,219	491,825	28.24	17,416
1980	1,749,718.93	1,025,335	1,183,389	566,330	28.98	19,542
1981	1,308,266.27	752,633	868,650	439,616	29.73	14,787
1982	1,090,226.01	615,356	710,212	380,014	30.49	12,464
1983	830,953.15	459,991	530,898	300,055	31.25	9,602
1984	1,279,078.38	693,990	800,967	478,111	32.02	14,932
1985	1,899,098.18	1,008,972	1,164,503	734,595	32.81	22,389
1986	2,399,790.28	1,247,891	1,440,251	959,539	33.60	28,558
1987	3,522,942.01	1,792,156	2,068,414	1,454,528	34.39	42,295
1988	2,885,580.63	1,434,538	1,655,670	1,229,911	35.20	34,941
1989	3,776,470.19	1,833,741	2,116,409	1,660,061	36.01	46,100

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1990	3,661,839.75	1,735,199	2,002,677	1,659,163	36.83	45,049
1991	5,690,590.93	2,629,850	3,035,237	2,655,354	37.65	70,527
1992	5,108,754.95	2,299,655	2,654,143	2,454,612	38.49	63,773
1993	5,582,204.60	2,445,787	2,822,801	2,759,404	39.33	70,160
1994	7,703,648.88	3,281,754	3,787,631	3,916,018	40.18	97,462
1995	5,882,794.02	2,434,653	2,809,951	3,072,843	41.03	74,893
1996	3,628,030.83	1,456,908	1,681,488	1,946,543	41.89	46,468
1997	4,234,230.14	1,647,708	1,901,700	2,332,530	42.76	54,549
1998	3,008,543.38	1,133,348	1,308,052	1,700,491	43.63	38,975
1999	3,320,065.44	1,208,969	1,395,330	1,924,735	44.51	43,243
2000	4,305,315.17	1,513,620	1,746,942	2,558,373	45.39	56,364
2001	4,242,406.52	1,436,946	1,658,449	2,583,958	46.29	55,821
2002	4,496,046.90	1,465,711	1,691,648	2,804,399	47.18	59,440
2003	4,094,267.46	1,282,079	1,479,709	2,614,558	48.08	54,379
2004	5,096,021.41	1,529,520	1,765,293	3,330,728	48.99	67,988
2005	5,578,852.05	1,601,131	1,847,943	3,730,909	49.91	74,753
2006	6,263,703.55	1,716,255	1,980,813	4,282,891	50.82	84,276
2007	5,578,429.17	1,454,352	1,678,538	3,899,891	51.75	75,360
2008	4,966,498.49	1,228,861	1,418,288	3,548,210	52.68	67,354
2009	4,071,689.84	953,345	1,100,302	2,971,388	53.61	55,426
2010	4,288,070.39	946,420	1,092,309	3,195,761	54.55	58,584
2011	5,881,206.19	1,219,115	1,407,040	4,474,166	55.49	80,630
2012	7,369,925.82	1,428,734	1,648,971	5,720,955	56.43	101,381
2013	6,052,328.40	1,091,174	1,259,377	4,792,951	57.38	83,530
2014	4,948,369.11	824,250	951,307	3,997,062	58.34	68,513
2015	9,343,974.79	1,429,628	1,650,003	7,693,972	59.29	129,768
2016	10,600,969.81	1,476,609	1,704,226	8,896,744	60.25	147,664
2017	15,405,578.46	1,932,322	2,230,186	13,175,392	61.22	215,214
2018	5,926,202.06	662,016	764,065	5,162,137	62.18	83,019
2019	10,205,005.58	998,662	1,152,604	9,052,402	63.15	143,348
2020	9,533,588.82	800,821	924,266	8,609,323	64.12	134,269
2021	8,225,872.49	575,811	664,571	7,561,301	65.10	116,149
2022	20,410,452.64	1,145,843	1,322,473	19,087,980	66.07	288,905
2023	16,487,967.38	694,803	801,906	15,686,061	67.05	233,946
2024	20,071,366.58	564,808	651,872	19,419,495	68.03	285,455
2025	11,908,142.29	209,226	241,478	11,666,664	68.77	169,648
2026	14,069,199.17			14,069,199	70.00	200,989
	320,901,807.11	76,821,199	88,579,194	232,322,613		4,252,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.6 1.33

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1917	8.21	8	8			
1922	28.31	28	28			
1923	45.07	45	45			
1924	20.48	20	20			
1926	25.87	25	26			
1927	69.48	68	69			
1928	516.42	502	516			
1930	197.73	190	198			
1931	33.03	32	33			
1932	318.13	303	318			
1933	312.13	296	312			
1934	32.65	31	33			
1935	37.29	35	37			
1936	20.42	19	20			
1937	123.00	114	123			
1938	3.11	3	3			
1939	71.44	66	71			
1940	1,678.27	1,541	1,678			
1941	919.06	840	919			
1946	73.83	66	74			
1947	691.05	615	691			
1948	1,261.51	1,118	1,262			
1949	12,642.79	11,153	12,643			
1951	29,819.03	26,049	29,819			
1952	29,679.81	25,795	29,680			
1953	24,127.64	20,862	24,128			
1954	30,191.27	25,970	30,191			
1955	76,545.17	65,474	76,545			
1956	31,159.43	26,502	31,159			
1957	50,749.77	42,911	50,750			
1958	29,810.20	25,051	29,810			
1959	391,442.96	326,925	391,443			
1960	59,035.17	48,978	59,035			
1961	45,963.93	37,871	45,964			
1962	103,637.93	84,761	103,638			
1963	124,114.98	100,755	124,115			
1964	165,995.77	133,656	165,996			
1965	191,150.23	152,647	191,150			
1966	258,162.10	204,364	255,993	2,169	11.67	186
1967	285,521.33	223,980	280,565	4,956	12.07	411
1968	375,967.56	292,112	365,909	10,059	12.49	805

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1969	367,819.29	282,893	354,361	13,458	12.93	1,041
1970	338,452.80	257,586	322,661	15,792	13.38	1,180
1971	729,609.91	549,163	687,900	41,710	13.85	3,012
1972	1,463,173.09	1,088,762	1,363,820	99,353	14.33	6,933
1973	2,562,824.81	1,884,138	2,360,135	202,690	14.83	13,668
1974	1,572,719.02	1,141,904	1,430,387	142,332	15.34	9,278
1975	2,173,889.51	1,557,831	1,951,392	222,498	15.87	14,020
1976	2,719,719.25	1,922,733	2,408,480	311,239	16.41	18,966
1977	2,184,481.50	1,522,496	1,907,130	277,352	16.97	16,344
1978	2,612,404.30	1,794,173	2,247,442	364,962	17.54	20,807
1979	2,297,434.93	1,553,640	1,946,142	351,293	18.13	19,376
1980	2,353,456.35	1,566,719	1,962,525	390,931	18.72	20,883
1981	2,725,503.75	1,784,224	2,234,979	490,525	19.34	25,363
1982	2,672,355.88	1,719,848	2,154,340	518,016	19.96	25,953
1983	2,260,037.72	1,428,660	1,789,588	470,450	20.60	22,837
1984	2,681,845.87	1,664,649	2,085,195	596,651	21.24	28,091
1985	4,341,894.87	2,643,910	3,311,851	1,030,044	21.90	47,034
1986	4,355,691.06	2,599,433	3,256,137	1,099,554	22.58	48,696
1987	6,748,774.82	3,945,604	4,942,397	1,806,378	23.26	77,660
1988	6,084,945.27	3,482,536	4,362,342	1,722,603	23.95	71,925
1989	7,169,068.85	4,013,388	5,027,305	2,141,764	24.65	86,887
1990	12,608,282.39	6,898,496	8,641,289	3,966,993	25.36	156,427
1991	15,244,417.60	8,142,196	10,199,189	5,045,229	26.09	193,378
1992	13,694,393.63	7,135,738	8,938,466	4,755,928	26.82	177,328
1993	14,606,941.77	7,418,281	9,292,389	5,314,553	27.56	192,836
1994	17,980,190.41	8,890,485	11,136,521	6,843,669	28.31	241,740
1995	14,452,196.26	6,952,518	8,708,958	5,743,238	29.06	197,634
1996	14,368,437.79	6,714,658	8,411,007	5,957,431	29.83	199,713
1997	13,440,128.62	6,093,620	7,633,074	5,807,055	30.61	189,711
1998	10,686,125.10	4,696,125	5,882,524	4,803,601	31.39	153,030
1999	12,025,942.70	5,115,355	6,407,666	5,618,277	32.18	174,589
2000	12,153,898.48	4,996,103	6,258,287	5,895,611	32.98	178,763
2001	14,392,279.11	5,708,122	7,150,186	7,242,093	33.79	214,327
2002	15,580,077.86	5,953,771	7,457,894	8,122,184	34.60	234,745
2003	13,722,578.62	5,040,578	6,313,998	7,408,581	35.43	209,105
2004	17,018,357.22	5,998,971	7,514,513	9,503,844	36.26	262,103
2005	20,505,632.53	6,920,651	8,669,041	11,836,592	37.10	319,046
2006	23,607,467.46	7,613,408	9,536,812	14,070,655	37.94	370,866
2007	27,237,538.97	8,370,640	10,485,346	16,752,193	38.79	431,869
2008	23,652,543.59	6,905,597	8,650,184	15,002,360	39.65	378,370
2009	20,170,918.81	5,579,478	6,989,042	13,181,877	40.51	325,398

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
2010	24,647,502.15	6,434,723	8,060,351	16,587,151	41.38	400,849
2011	30,202,049.91	7,410,375	9,282,485	20,919,565	42.26	495,020
2012	23,210,734.21	5,330,113	6,676,679	16,534,055	43.14	383,265
2013	26,866,409.17	5,742,695	7,193,493	19,672,916	44.03	446,807
2014	29,150,361.12	5,767,690	7,224,803	21,925,558	44.92	488,102
2015	31,736,420.95	5,769,364	7,226,900	24,509,521	45.82	534,909
2016	19,336,217.20	3,204,205	4,013,695	15,322,522	46.72	327,965
2017	19,058,007.38	2,848,410	3,568,014	15,489,993	47.63	325,215
2018	14,639,044.15	1,947,578	2,439,602	12,199,442	48.55	251,276
2019	27,280,624.65	3,186,104	3,991,021	23,289,604	49.46	470,878
2020	24,248,878.03	2,429,253	3,042,964	21,205,914	50.39	420,836
2021	31,996,209.54	2,679,683	3,356,661	28,639,549	51.31	558,167
2022	54,128,984.55	3,634,220	4,552,347	49,576,638	52.24	949,017
2023	24,234,475.88	1,220,448	1,528,775	22,705,701	53.18	426,959
2024	44,526,504.90	1,502,770	1,882,420	42,644,085	54.11	788,100
2025	32,936,498.92	693,972	869,293	32,067,206	54.82	584,955
2026	32,995,209.55			32,995,210	56.00	589,200
	881,080,787.59	231,232,465	289,597,415	591,483,373		13,823,854

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 1.57

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	7,797,027.50	7,797,028	7,797,028			
1993	8,527,759.15	8,276,958	7,981,320	546,439	1.00	546,439
1994	7,969,130.66	7,500,386	7,232,486	736,645	2.00	368,322
1995	6,344,144.24	5,784,337	5,577,731	766,413	3.00	255,471
1996	3,462,498.18	3,055,135	2,946,011	516,487	4.00	129,122
1997	5,826,215.18	4,969,412	4,791,913	1,034,302	5.00	206,860
1998	4,063,865.10	3,346,715	3,227,176	836,689	6.00	139,448
1999	4,728,105.90	3,754,683	3,620,572	1,107,534	7.00	158,219
2000	5,357,110.68	4,096,636	3,950,312	1,406,799	8.00	175,850
2001	4,207,163.22	3,093,485	2,982,991	1,224,172	9.00	136,019
2002	4,520,597.65	3,190,999	3,077,022	1,443,576	10.00	144,358
2003	578,820.71	391,555	377,569	201,252	11.00	18,296
2004	646,272.96	418,177	403,240	243,033	12.00	20,253
2005	15,371,796.06	9,494,390	9,155,268	6,216,528	13.00	478,194
2006	7,550,806.39	4,441,686	4,283,037	3,267,769	14.00	233,412
2007	6,987,660.02	3,904,844	3,765,370	3,222,290	15.00	214,819
2008	8,060,027.98	4,267,059	4,114,647	3,945,381	16.00	246,586
2009	7,108,833.33	3,554,417	3,427,460	3,681,373	17.00	216,551
2010	11,658,456.44	5,486,353	5,290,390	6,368,066	18.00	353,781
2011	12,858,067.95	5,672,722	5,470,103	7,387,965	19.00	388,840
2012	13,758,122.37	5,665,044	5,462,699	8,295,423	20.00	414,771
2013	12,072,800.73	4,616,035	4,451,159	7,621,642	21.00	362,935
2014	11,952,278.45	4,218,437	4,067,762	7,884,516	22.00	358,387
2015	14,302,087.67	4,627,154	4,461,880	9,840,208	23.00	427,835
2016	11,632,408.12	3,421,324	3,299,120	8,333,288	24.00	347,220
2017	19,511,173.66	5,164,803	4,980,326	14,530,848	25.00	581,234
2018	13,520,423.93	3,181,221	3,067,594	10,452,830	26.00	402,032
2019	22,686,536.52	4,670,704	4,503,875	18,182,662	27.00	673,432
2020	31,597,416.38	5,575,996	5,376,831	26,220,585	28.00	936,449
2021	20,477,809.32	3,011,467	2,903,903	17,573,906	29.00	605,997
2022	36,213,355.12	4,260,501	4,108,323	32,105,032	30.00	1,070,168
2023	14,440,576.33	1,274,236	1,228,723	13,211,853	31.00	426,189
2024	19,103,362.71	1,123,660	1,083,525	18,019,838	32.00	563,120
2025	19,217,514.17	706,436	681,203	18,536,311	32.75	565,994
2026	13,597,790.68			13,597,791	34.00	399,935
	407,708,015.46	144,013,995	139,148,569	268,559,446		12,566,538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.4 3.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	1,984,108.49	1,984,108	1,984,108			
1979	2,429,607.07	2,378,998	2,360,362	69,245	1.00	69,245
1980	1,426,306.12	1,366,872	1,356,164	70,142	2.00	35,071
1981	2,360,921.26	2,213,364	2,196,025	164,896	3.00	54,965
1982	1,308,792.68	1,199,731	1,190,333	118,460	4.00	29,615
1983	2,255,141.74	2,020,224	2,004,398	250,744	5.00	50,149
1984	3,158,791.03	2,763,942	2,742,290	416,501	6.00	69,417
1985	3,870,714.78	3,306,248	3,280,348	590,367	7.00	84,338
1986	4,601,364.30	3,834,455	3,804,417	796,947	8.00	99,618
1987	5,699,539.85	4,630,876	4,594,599	1,104,941	9.00	122,771
1988	9,901,901.32	7,839,038	7,777,629	2,124,272	10.00	212,427
1989	3,278,654.76	2,527,285	2,507,487	771,168	11.00	70,106
1990	6,681,644.02	5,011,233	4,971,976	1,709,668	12.00	142,472
1991	4,876,791.33	3,556,010	3,528,153	1,348,638	13.00	103,741
1992	4,779,912.34	3,385,755	3,359,232	1,420,680	14.00	101,477
1993	6,157,697.81	4,233,417	4,200,253	1,957,445	15.00	130,496
1994	7,012,526.46	4,675,041	4,638,418	2,374,108	16.00	148,382
1995	5,423,303.80	3,502,532	3,475,094	1,948,210	17.00	114,601
1996	4,021,677.25	2,513,548	2,493,857	1,527,820	18.00	84,879
1997	5,586,341.78	3,375,100	3,348,660	2,237,682	19.00	117,773
1998	5,079,556.73	2,963,058	2,939,846	2,139,711	20.00	106,986
1999	2,975,084.97	1,673,485	1,660,375	1,314,710	21.00	62,605
2000	3,521,342.77	1,907,406	1,892,464	1,628,879	22.00	74,040
2001	4,588,691.01	2,389,928	2,371,206	2,217,485	23.00	96,412
2002	3,604,708.93	1,802,354	1,788,235	1,816,474	24.00	75,686
2004	2,398,823.06	1,099,453	1,090,840	1,307,983	26.00	50,307
2005	13,272,185.03	5,806,581	5,761,094	7,511,091	27.00	278,189
2006	7,230,087.58	3,012,561	2,988,961	4,241,127	28.00	151,469
2007	6,906,385.86	2,733,755	2,712,340	4,194,046	29.00	144,622
2008	7,737,184.99	2,901,444	2,878,715	4,858,470	30.00	161,949
2009	5,128,866.90	1,816,491	1,802,261	3,326,606	31.00	107,310
2010	3,283,837.76	1,094,602	1,086,027	2,197,811	32.00	68,682
2011	6,922,096.05	2,163,155	2,146,209	4,775,887	33.00	144,724
2012	6,546,725.10	1,909,483	1,894,525	4,652,200	34.00	136,829
2013	6,848,232.14	1,854,707	1,840,178	5,008,054	35.00	143,087
2014	6,141,753.01	1,535,438	1,523,410	4,618,343	36.00	128,287
2015	11,459,356.40	2,626,141	2,605,568	8,853,788	37.00	239,292
2016	6,872,456.12	1,431,739	1,420,523	5,451,933	38.00	143,472
2017	7,216,143.18	1,353,027	1,342,428	5,873,715	39.00	150,608
2018	5,073,205.09	845,551	838,927	4,234,278	40.00	105,857
2019	7,995,744.98	1,166,019	1,156,885	6,838,860	41.00	166,801

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	8,602,953.38	1,075,369	1,066,945	7,536,008	42.00	179,429
2021	8,929,306.60	930,166	922,879	8,006,428	43.00	186,196
2022	17,759,788.19	1,479,923	1,468,330	16,291,458	44.00	370,260
2023	9,224,768.65	576,548	572,031	8,652,738	45.00	192,283
2024	14,498,672.83	604,160	599,427	13,899,246	46.00	302,158
2025	19,198,950.83	499,941	496,025	18,702,926	46.75	400,063
2026	6,684,337.43			6,684,337	48.00	139,257
	302,516,983.76	115,570,262	114,680,457	187,836,527		6,348,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.6	2.10

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	6,686.78	6,687	6,687			
1992	26,949.65	26,180	25,880	1,070	1.00	1,070
2024	11,457.43	655	647	10,810	33.00	328
2025	8,070.48	288	285	7,785	33.75	231
	53,164.34	33,810	33,499	19,665		1,629

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 3.06

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1924	2,727.73	2,615	2,728			
1925	68.34	65	68			
1926	212.07	201	212			
1927	68.14	64	68			
1928	46.49	44	46			
1929	261.60	245	262			
1930	7,252.74	6,749	7,253			
1931	1,470.34	1,361	1,470			
1932	856.13	788	856			
1933	6,886.95	6,310	6,887			
1934	1,368.80	1,247	1,369			
1935	1,314.23	1,191	1,314			
1936	1,257.05	1,133	1,257			
1937	619.53	556	620			
1938	952.13	849	952			
1939	955.02	847	955			
1940	1,598.00	1,410	1,598			
1941	873.63	766	874			
1942	237.62	207	238			
1943	360.28	312	360			
1944	493.41	425	493			
1945	526.99	452	527			
1946	6,026.22	5,133	6,026			
1947	17,742.11	15,022	17,742			
1948	26,079.56	21,942	26,080			
1949	28,257.54	23,618	28,258			
1950	41,845.54	34,746	41,846			
1951	55,936.35	46,129	55,936			
1952	65,520.77	53,650	65,521			
1953	90,081.71	73,236	90,082			
1954	94,365.69	76,153	94,366			
1955	158,452.99	126,894	158,453			
1956	186,095.74	147,885	186,096			
1957	221,284.97	174,410	221,285			
1958	234,673.86	183,438	234,674			
1959	299,450.97	232,024	299,451			
1960	374,927.37	287,944	374,927			
1961	541,140.90	411,808	541,141			
1962	654,597.36	493,455	654,597			
1963	478,022.49	356,763	478,022			
1964	545,974.84	403,383	545,975			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1965	682,012.89	498,667	682,013			
1966	1,135,439.15	821,297	1,135,439			
1967	1,548,809.30	1,107,910	1,548,809			
1968	2,046,689.27	1,447,357	2,046,689			
1969	3,346,029.14	2,338,306	3,346,029			
1970	3,451,983.91	2,383,008	3,451,984			
1971	4,407,654.51	3,004,566	4,407,655			
1972	5,395,952.39	3,630,559	5,395,952			
1973	6,019,973.60	3,996,239	6,019,974			
1974	4,769,143.96	3,122,215	4,769,144			
1975	4,661,250.93	3,008,045	4,603,940	57,311	21.28	2,693
1976	5,488,950.65	3,490,039	5,341,652	147,299	21.85	6,741
1977	5,460,239.22	3,419,038	5,232,982	227,257	22.43	10,132
1978	6,924,282.51	4,267,643	6,531,808	392,475	23.02	17,049
1979	7,282,417.25	4,416,786	6,760,078	522,339	23.61	22,124
1980	6,998,779.11	4,173,582	6,387,844	610,935	24.22	25,224
1981	6,538,947.52	3,832,935	5,866,469	672,479	24.83	27,083
1982	6,273,929.23	3,611,713	5,527,880	746,049	25.46	29,303
1983	6,850,121.07	3,871,483	5,925,469	924,652	26.09	35,441
1984	9,943,542.27	5,513,694	8,438,942	1,504,600	26.73	56,289
1985	11,455,224.92	6,225,915	9,529,027	1,926,198	27.39	70,325
1986	12,962,957.44	6,904,979	10,568,363	2,394,594	28.04	85,399
1987	15,827,833.51	8,254,215	12,633,426	3,194,408	28.71	111,265
1988	17,572,493.14	8,964,959	13,721,249	3,851,244	29.39	131,039
1989	18,287,682.00	9,122,444	13,962,287	4,325,395	30.07	143,844
1990	17,652,340.29	8,602,515	13,166,513	4,485,827	30.76	145,833
1991	17,992,693.30	8,558,584	13,099,275	4,893,418	31.46	155,544
1992	17,792,989.41	8,252,922	12,631,447	5,161,542	32.17	160,446
1993	19,251,153.99	8,701,522	13,318,048	5,933,106	32.88	180,447
1994	20,339,466.99	8,945,908	13,692,091	6,647,376	33.61	197,780
1995	20,684,907.54	8,849,624	13,544,724	7,140,184	34.33	207,987
1996	19,653,481.07	8,166,021	12,498,441	7,155,040	35.07	204,022
1997	17,050,509.54	6,871,355	10,516,900	6,533,610	35.82	182,401
1998	14,716,263.72	5,746,701	8,795,569	5,920,695	36.57	161,900
1999	15,745,901.52	5,951,951	9,109,713	6,636,189	37.32	177,819
2000	17,115,086.82	6,249,916	9,565,761	7,549,326	38.09	198,197
2001	17,779,823.43	6,264,365	9,587,876	8,191,947	38.86	210,807
2002	24,629,505.60	8,357,530	12,791,553	11,837,953	39.64	298,637
2003	20,445,254.51	6,671,900	10,211,625	10,233,630	40.42	253,182
2004	21,988,230.23	6,886,054	10,539,397	11,448,833	41.21	277,817
2005	20,046,717.03	6,010,607	9,199,489	10,847,228	42.01	258,206

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2006	15,576,805.79	4,462,755	6,830,435	8,746,371	42.81	204,307
2007	16,594,843.41	4,530,392	6,933,957	9,660,886	43.62	221,478
2008	15,363,416.99	3,986,807	6,101,977	9,261,440	44.43	208,450
2009	13,210,899.11	3,247,635	4,970,643	8,240,256	45.25	182,105
2010	17,661,230.22	4,097,405	6,271,252	11,389,978	46.08	247,178
2011	18,629,547.70	4,064,408	6,220,748	12,408,800	46.91	264,524
2012	20,634,946.24	4,213,037	6,448,232	14,186,714	47.75	297,104
2013	18,304,993.89	3,481,061	5,327,911	12,977,083	48.59	267,073
2014	22,373,128.54	3,937,671	6,026,772	16,346,357	49.44	330,630
2015	20,115,417.47	3,255,278	4,982,341	15,133,076	50.29	300,916
2016	21,781,258.22	3,212,736	4,917,228	16,864,030	51.15	329,698
2017	18,169,156.02	2,416,498	3,698,553	14,470,603	52.02	278,174
2018	10,693,620.94	1,269,012	1,942,277	8,751,344	52.88	165,494
2019	28,232,520.26	2,936,182	4,493,951	23,738,569	53.76	441,566
2020	17,246,682.87	1,540,646	2,358,024	14,888,659	54.64	272,486
2021	3,530,625.79	263,632	403,500	3,127,126	55.52	56,324
2022	11,633,168.88	696,012	1,065,276	10,567,893	56.41	187,341
2023	14,805,411.90	666,244	1,019,714	13,785,698	57.30	240,588
2024	19,436,779.03	586,408	897,522	18,539,257	58.19	318,599
2025	13,767,103.83	259,235	396,770	13,370,334	58.87	227,116
2026	10,064,849.44			10,064,849	60.00	167,747
	830,193,954.62	276,833,593	421,561,494	408,632,461		9,253,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 1.11

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	21,283,488.13	15,607,820	7,597,988	13,685,500	4.00	3,421,375
2016	11,161,799.99	7,441,237	3,622,443	7,539,357	5.00	1,507,871
2017	7,754,204.35	4,652,523	2,264,878	5,489,326	6.00	914,888
	40,199,492.47	27,701,580	13,485,309	26,714,183		5,844,134
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.6	14.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.4 METERS - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	651,009.28	217,001	160,018	490,991	10.00	49,099
2022	890,605.16	237,498	175,133	715,472	11.00	65,043
2023	676,103.16	135,221	99,713	576,390	12.00	48,032
2024	6,692,338.92	892,290	657,981	6,034,358	13.00	464,181
2025	3,079,931.12	256,651	189,256	2,890,675	13.75	210,231
	11,989,987.64	1,738,661	1,282,101	10,707,887		836,586
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.8	6.98

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.5 METERS - RF MESH AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	822,572.66	603,217	612,088	210,485	4.00	52,621
2016	9,748,556.03	6,499,070	6,594,649	3,153,907	5.00	630,781
2017	108,922,079.34	65,353,248	66,314,375	42,607,704	6.00	7,101,284
2018	114,215,902.05	60,914,767	61,810,619	52,405,283	7.00	7,486,469
2019	34,504,927.09	16,102,414	16,339,226	18,165,701	8.00	2,270,713
2020	5,572,116.47	2,228,847	2,261,626	3,310,490	9.00	367,832
2021	1,207,038.75	402,342	408,259	798,780	10.00	79,878
2022	2,841,386.10	757,712	768,856	2,072,530	11.00	188,412
2023	2,964,697.69	592,940	601,660	2,363,038	12.00	196,920
2024	6,663,543.60	888,450	901,516	5,762,028	13.00	443,233
2025	320,671.18	26,722	27,115	293,556	13.75	21,350
2026	369,359.76			369,360	15.00	24,624
	288,152,850.72	154,369,729	156,639,989	131,512,862		18,864,117

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 6.55

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	47,950	44,445	9,705	4.58	2,119
1992	243,865.53	179,424	166,310	77,556	10.57	7,337
1994	9,345.34	6,626	6,142	3,203	11.64	275
1995	11,867.59	8,242	7,639	4,229	12.22	346
	319,228.36	242,242	224,536	94,692		10,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 3.16

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1940	31.82	28	32			
1966	11,844.33	9,016	11,844			
1967	17,244.14	13,050	17,244			
1968	23,602.77	17,749	23,603			
1969	26,775.28	20,006	26,775			
1970	35,217.47	26,131	35,217			
1971	37,831.27	27,859	37,831			
1972	46,387.89	33,919	46,388			
1973	44,586.80	32,334	44,587			
1974	35,295.51	25,385	35,296			
1975	39,299.39	28,028	39,299			
1976	49,562.38	35,031	49,562			
1977	38,294.08	26,821	38,294			
1978	41,540.79	28,813	41,541			
1979	86,778.73	59,565	86,779			
1980	101,028.76	68,619	101,029			
1981	113,124.67	76,020	113,125			
1982	92,416.25	61,401	92,416			
1983	94,151.30	61,801	94,151			
1984	94,954.09	61,568	94,954			
1985	91,479.83	58,584	91,480			
1986	106,563.02	67,348	105,710	853	9.20	93
1987	113,608.41	70,801	111,130	2,478	9.42	263
1988	115,411.54	70,909	111,299	4,113	9.64	427
1989	124,823.24	75,543	118,573	6,250	9.87	633
1990	122,082.94	72,761	114,206	7,877	10.10	780
1991	134,253.69	78,780	123,654	10,600	10.33	1,026
1992	162,749.29	93,874	147,346	15,403	10.58	1,456
1993	169,181.55	95,892	150,513	18,669	10.83	1,724
1994	215,256.25	119,855	188,126	27,130	11.08	2,449
1995	261,026.37	142,625	223,866	37,160	11.34	3,277
1996	287,395.85	154,044	241,789	45,607	11.60	3,932
1997	252,856.90	132,800	208,444	44,413	11.87	3,742
1998	275,544.71	141,630	222,304	53,241	12.15	4,382
1999	412,177.89	207,078	325,032	87,146	12.44	7,005
2000	313,091.32	153,790	241,390	71,701	12.72	5,637
2001	199,764.13	95,727	150,254	49,510	13.02	3,803
2002	231,308.26	108,067	169,623	61,685	13.32	4,631
2003	256,154.92	116,499	182,858	73,297	13.63	5,378
2004	260,443.14	115,116	180,687	79,756	13.95	5,717
2005	293,055.50	125,779	197,424	95,632	14.27	6,702

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
2006	288,098.75	119,849	188,116	99,983	14.60	6,848
2007	332,522.32	133,807	210,025	122,497	14.94	8,199
2008	372,495.84	144,677	227,086	145,410	15.29	9,510
2009	266,877.62	99,919	156,834	110,044	15.64	7,036
2010	300,225.44	108,081	169,645	130,580	16.00	8,161
2011	295,430.93	101,983	160,073	135,358	16.37	8,269
2012	404,693.34	133,549	209,620	195,073	16.75	11,646
2013	419,119.77	131,771	206,829	212,291	17.14	12,386
2014	402,256.48	119,712	187,901	214,355	17.56	12,207
2015	378,545.25	106,144	166,605	211,940	17.99	11,781
2016	221,448.58	58,020	91,069	130,380	18.45	7,067
2017	2,240,070.50	542,993	852,286	1,387,784	18.94	73,273
2018	280,375.33	62,131	97,521	182,854	19.46	9,396
2019	216,430.39	43,200	67,807	148,623	20.01	7,427
2020	439,596.71	77,369	121,439	318,158	20.60	15,445
2021	1,012.53	153	240	773	21.23	36
2022	303,173.05	37,715	59,198	243,975	21.89	11,146
2023	15,639.26	1,508	2,367	13,272	22.59	588
2024	150,069.31	9,965	15,641	134,428	23.34	5,760
2025	719,990.30	30,816	48,370	671,620	23.93	28,066
2026	413,650.75			413,651	25.00	16,546
	13,889,918.92	5,074,008	7,874,347	6,015,572		333,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 2.40

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
1924	1,283.35	1,218	1,283			
1926	626.36	589	626			
1929	1,354.45	1,255	1,354			
1930	1,774.15	1,636	1,774			
1936	120,193.68	107,694	120,194			
1937	5,120.00	4,567	5,120			
1938	3,384.04	3,004	3,384			
1939	2,440.49	2,157	2,440			
1940	802.17	705	802			
1941	518.53	454	519			
1942	398.59	347	399			
1943	95.73	83	96			
1944	1,455.39	1,255	1,455			
1945	3,032.95	2,602	3,033			
1946	3,479.80	2,970	3,480			
1947	14,294.83	12,134	14,295			
1948	23,715.32	20,023	23,715			
1949	62,765.55	52,705	62,766			
1950	30,711.16	25,640	30,711			
1951	26,980.10	22,393	26,980			
1952	81,726.60	67,436	81,727			
1953	77,049.36	63,180	77,049			
1954	67,358.15	54,906	67,358			
1955	125,805.76	101,866	125,806			
1956	108,509.59	87,304	108,510			
1957	28,332.58	22,642	28,333			
1958	82,588.17	65,575	82,588			
1959	34,676.26	27,335	34,676			
1960	77,956.21	61,029	77,956			
1961	49,306.34	38,318	49,306			
1962	111,579.29	86,076	111,579			
1963	105,047.65	80,407	105,048			
1964	115,680.66	87,884	115,681			
1965	136,352.56	102,770	136,353			
1966	111,800.68	83,563	111,540	261	8.84	30
1967	77,119.87	57,179	76,323	797	9.05	88
1968	188,813.51	138,804	185,276	3,538	9.27	382
1969	67,595.94	49,248	65,736	1,860	9.50	196
1970	167,121.21	120,710	161,124	5,997	9.72	617
1971	188,221.91	134,712	179,814	8,408	9.95	845
1972	175,798.20	124,666	166,405	9,393	10.18	923

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
1973	144,644.62	101,582	135,592	9,053	10.42	869
1974	152,686.87	106,183	141,733	10,954	10.66	1,028
1975	248,734.60	171,271	228,613	20,122	10.90	1,846
1976	147,328.76	100,394	134,006	13,323	11.15	1,195
1977	95,277.02	64,271	85,789	9,488	11.39	833
1978	249,191.98	166,318	222,002	27,190	11.64	2,336
1979	199,112.89	131,472	175,489	23,624	11.89	1,987
1980	224,756.85	146,735	195,862	28,895	12.15	2,378
1981	259,220.92	167,382	223,422	35,799	12.40	2,887
1982	260,847.75	166,497	222,241	38,607	12.66	3,050
1983	239,191.00	150,896	201,416	37,775	12.92	2,924
1984	266,405.04	166,085	221,691	44,714	13.18	3,393
1985	355,974.44	219,280	292,696	63,278	13.44	4,708
1986	432,371.90	263,129	351,225	81,147	13.70	5,923
1987	795,893.83	478,221	638,331	157,563	13.97	11,279
1988	1,799,214.54	1,067,708	1,425,180	374,035	14.23	26,285
1989	2,599,118.62	1,523,084	2,033,017	566,102	14.49	39,068
1990	2,227,814.35	1,288,323	1,719,657	508,157	14.76	34,428
1991	2,728,283.02	1,556,676	2,077,855	650,428	15.03	43,275
1992	2,355,998.56	1,326,097	1,770,078	585,921	15.30	38,295
1993	2,549,187.20	1,415,156	1,888,954	660,233	15.57	42,404
1994	2,701,442.37	1,478,067	1,972,928	728,514	15.85	45,963
1995	3,413,029.91	1,840,101	2,456,172	956,858	16.13	59,322
1996	2,872,519.06	1,524,905	2,035,447	837,072	16.42	50,979
1997	2,188,541.44	1,143,666	1,526,569	661,972	16.71	39,615
1998	2,714,162.14	1,394,292	1,861,105	853,057	17.02	50,121
1999	2,421,559.66	1,221,846	1,630,923	790,637	17.34	45,596
2000	2,365,562.23	1,171,970	1,564,349	801,213	17.66	45,369
2001	2,631,233.22	1,277,280	1,704,917	926,316	18.01	51,433
2002	3,766,150.99	1,789,449	2,388,562	1,377,589	18.37	74,991
2003	2,593,401.99	1,204,091	1,607,224	986,178	18.75	52,596
2004	2,703,606.24	1,224,355	1,634,272	1,069,334	19.15	55,840
2005	3,087,822.32	1,361,297	1,817,063	1,270,759	19.57	64,934
2006	4,586,990.58	1,963,232	2,620,528	1,966,463	20.02	98,225
2007	4,098,494.88	1,697,965	2,266,448	1,832,047	20.50	89,368
2008	3,248,882.15	1,299,553	1,734,647	1,514,235	21.00	72,106
2009	3,481,522.67	1,338,889	1,787,153	1,694,370	21.54	78,662
2010	4,311,088.44	1,587,731	2,119,308	2,191,780	22.11	99,131
2011	3,930,225.66	1,380,059	1,842,107	2,088,119	22.71	91,947
2012	4,124,190.87	1,372,778	1,832,388	2,291,803	23.35	98,150
2013	4,603,929.70	1,444,299	1,927,854	2,676,076	24.02	111,410

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
2014	5,010,733.54	1,471,703	1,964,433	3,046,301	24.72	123,232
2015	4,548,371.06	1,242,342	1,658,282	2,890,089	25.44	113,604
2016	6,864,934.79	1,727,973	2,306,503	4,558,432	26.19	174,052
2017	10,707,562.45	2,459,634	3,283,126	7,424,436	26.96	275,387
2018	11,305,381.04	2,338,631	3,121,611	8,183,770	27.76	294,804
2019	6,497,418.59	1,189,937	1,588,331	4,909,088	28.59	171,706
2020	7,878,328.77	1,251,551	1,670,574	6,207,755	29.44	210,861
2021	11,110,396.31	1,485,571	1,982,945	9,127,451	30.32	301,037
2022	11,514,590.50	1,243,576	1,659,929	9,854,662	31.22	315,652
2023	7,711,464.61	630,104	841,065	6,870,400	32.14	213,765
2024	14,861,601.73	815,307	1,088,274	13,773,328	33.08	416,364
2025	13,229,178.95	457,333	610,449	12,618,730	33.79	373,446
2026	11,669,273.61			11,669,274	35.00	333,408
	209,567,714.37	57,725,288	76,942,949	132,624,765		4,966,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.37

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 387.30 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	621,594.95	277,231	259,545	362,050	8.31	43,568
	621,594.95	277,231	259,545	362,050		43,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	7.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	130	26	121	8.53	14
1946	373.09	329	64	309	8.89	35
1948	312.97	273	54	259	9.67	27
1971	169.77	116	23	147	23.73	6
1974	100.00	65	13	87	26.04	3
1975	62.67	40	8	55	26.83	2
1977	828.10	514	100	728	28.44	26
	1,993.78	1,467	288	1,706		113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 5.67

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. 0						
1971	653,336.89	535,018	361,327	292,010	8.49	34,395
1974	6,152.90	4,997	3,375	2,778	8.65	321
1980	401,144.37	319,507	215,781	185,364	8.94	20,734
1981	13,972.87	11,090	7,490	6,483	8.98	722
1984	1,984.82	1,557	1,052	933	9.11	102
1988	23,104.77	17,784	12,011	11,094	9.27	1,197
1994	5,328.88	3,955	2,671	2,658	9.49	280
1997	192,565.13	139,637	94,305	98,261	9.59	10,246
1999	476,186.29	339,140	229,040	247,146	9.65	25,611
2000	4,148.76	2,924	1,975	2,174	9.69	224
2001	180,688.66	125,992	85,089	95,599	9.72	9,835
2011	7,271.08	4,265	2,880	4,391	10.01	439
2012	153,765.76	87,650	59,195	94,571	10.04	9,419
2014	124,347.07	66,230	44,729	79,618	10.10	7,883
2015	168,915.55	86,414	58,360	110,555	10.12	10,924
2018	12,596.88	5,459	3,687	8,910	10.20	874
2019	9,928.45	3,978	2,687	7,242	10.23	708
2021	159,008.83	51,468	34,759	124,250	10.28	12,087
2022	68,728.49	19,051	12,866	55,862	10.30	5,423
2023	411,851.88	91,971	62,113	349,739	10.33	33,857
2024	36,259.28	5,847	3,949	32,310	10.35	3,122
2025	19,034.75	1,657	1,119	17,916	10.38	1,726
2026	54,367.62			54,368	10.40	5,228
	3,184,689.98	1,925,591	1,300,457	1,884,233		195,357
SCHUYLKILL AREA OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1980	40,306.03	36,193	25,253	15,053	4.21	3,576
	40,306.03	36,193	25,253	15,053		3,576

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
1997	1,444,258.52	772,722	505,407	938,851	20.24	46,386
1999	13,437.04	6,950	4,546	8,891	20.60	432
2000	8,517.19	4,325	2,829	5,688	20.78	274
2002	17,559.15	8,567	5,603	11,956	21.13	566
2003	30,217.66	14,419	9,431	20,787	21.31	975
2004	73,932.19	34,478	22,551	51,381	21.48	2,392
2005	1,286,795.17	585,402	382,889	903,906	21.65	41,751
2008	51,680.80	21,566	14,105	37,575	22.16	1,696
2011	20,786.58	7,765	5,079	15,708	22.67	693
2012	61,170.83	21,888	14,316	46,855	22.83	2,052
2015	110,648.03	33,692	22,037	88,611	23.32	3,800
2019	20,534.64	4,477	2,928	17,606	23.96	735
2023	435,855.11	46,405	30,352	405,503	24.59	16,491
2024	2,727.82	200	131	2,597	24.75	105
2025	51,809.77	1,981	1,296	50,514	24.90	2,029
2026	31,285.88			31,286	25.06	1,248
	3,661,216.38	1,564,837	1,023,499	2,637,717		121,625
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. 0						
1971	183,193.58	140,466	92,601	90,592	11.20	8,089
1974	7,281.27	5,509	3,632	3,650	11.53	317
1976	1,894.97	1,421	937	958	11.73	82
1978	1,981.42	1,471	970	1,012	11.93	85
1979	16,892.51	12,481	8,228	8,665	12.02	721
1981	537.52	393	259	278	12.20	23
1982	1,927.63	1,402	924	1,003	12.29	82
1991	3,448.26	2,360	1,556	1,892	13.02	145
1994	5,223.17	3,482	2,295	2,928	13.24	221
1996	7,955.54	5,198	3,427	4,529	13.38	338
1997	272,056.43	175,838	115,920	156,136	13.45	11,609
1999	2,573.70	1,624	1,071	1,503	13.59	111
2000	409,237.30	254,771	167,956	241,281	13.66	17,663
2007	6,592.04	3,628	2,392	4,200	14.11	298

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. 0						
2008	40,611.32	21,830	14,391	26,220	14.17	1,850
2009	92,504.37	48,450	31,940	60,564	14.23	4,256
2011	22,207.46	10,947	7,217	14,991	14.36	1,044
2012	52,444.83	24,965	16,458	35,987	14.42	2,496
2013	2,839.15	1,300	857	1,982	14.48	137
2014	60,951.28	26,744	17,631	43,320	14.53	2,981
2015	229,198.85	95,759	63,128	166,070	14.59	11,382
2016	6,235.01	2,462	1,623	4,612	14.65	315
2017	15,733.31	5,822	3,838	11,895	14.71	809
2018	152,120.80	52,241	34,440	117,681	14.76	7,973
2019	1,110,025.36	348,781	229,931	880,094	14.82	59,386
2020	1,846,863.94	520,539	343,162	1,503,702	14.88	101,055
2024	91,778.95	10,645	7,018	84,761	15.09	5,617
2026	135,119.06			135,119	15.20	8,889
	4,779,429.03	1,780,529	1,173,801	3,605,628		247,974
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
1992	8,955,420.77	5,145,606	3,362,652	5,592,769	19.31	289,631
1993	5,952,170.78	3,375,774	2,206,067	3,746,103	19.50	192,108
1994	88,274.42	49,401	32,284	55,991	19.68	2,845
1995	14,526,296.87	8,013,722	5,236,965	9,289,332	19.87	467,505
1998	31,464.58	16,557	10,820	20,645	20.42	1,011
1999	207,112.11	107,125	70,006	137,106	20.60	6,656
2000	8,293.77	4,212	2,753	5,541	20.78	267
2001	12,701.47	6,325	4,133	8,568	20.96	409
2002	10,419.19	5,083	3,322	7,097	21.13	336
2006	33,030.60	14,631	9,561	23,469	21.82	1,076
2007	179,765.86	77,355	50,551	129,214	21.99	5,876
2008	569,575.63	237,684	155,326	414,249	22.16	18,694
2009	2,778,200.92	1,120,782	732,431	2,045,770	22.33	91,615
2010	1,108,970.76	431,301	281,855	827,116	22.50	36,761
2011	72,536.43	27,098	17,709	54,828	22.67	2,419
2012	42,636.58	15,256	9,970	32,667	22.83	1,431

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2014	1,048,547.62	338,891	221,465	827,082	23.16	35,712
2015	590,599.89	179,838	117,524	473,076	23.32	20,286
2016	741,839.74	211,276	138,069	603,771	23.48	25,714
2020	254,630.63	49,085	32,077	222,554	24.12	9,227
2021	219,541.87	36,426	23,804	195,737	24.28	8,062
2022	335,940.75	46,027	30,079	305,862	24.44	12,515
2023	1,154,245.27	122,892	80,310	1,073,935	24.59	43,674
2024	904,454.15	66,369	43,372	861,082	24.75	34,791
2025	216,043.33	8,261	5,399	210,645	24.90	8,460
2026	198,704.72			198,705	25.06	7,929
	40,241,418.71	19,706,977	12,878,504	27,362,915		1,325,010
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1969	10,325.40	8,764	5,771	4,554	7.09	642
1986	4,747.45	3,845	2,532	2,216	7.65	290
1987	37,894.83	30,577	20,135	17,760	7.67	2,316
1988	2,305.42	1,852	1,220	1,086	7.70	141
1991	20,254.78	16,050	10,569	9,686	7.77	1,247
1993	1,862.97	1,460	961	902	7.82	115
1997	18,245.71	13,941	9,180	9,066	7.91	1,146
1998	11,144.28	8,452	5,566	5,579	7.93	704
2000	4,006.88	2,989	1,968	2,039	7.97	256
2001	39,007.03	28,822	18,979	20,028	8.00	2,504
2003	38,071.70	27,557	18,146	19,926	8.04	2,478
2005	505.87	357	235	271	8.08	34
2007	796,369.48	546,604	359,934	436,435	8.12	53,748
2009	54,042.83	35,850	23,607	30,436	8.15	3,734
2010	1,175,251.51	764,043	503,116	672,135	8.17	82,269
2011	37,627.82	23,919	15,750	21,877	8.19	2,671
2012	98,443.68	61,043	40,196	58,247	8.21	7,095
2014	129,565.49	75,634	49,804	79,761	8.25	9,668
2016	76,694.63	41,415	27,271	49,423	8.28	5,969
2018	9,846.23	4,771	3,142	6,705	8.32	806

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2019	524,469.01	237,044	156,092	368,377	8.33	44,223
2022	1,571,610.86	504,346	332,108	1,239,503	8.38	147,912
2023	169,245.04	44,208	29,111	140,134	8.40	16,683
2024	2,638.94	505	333	2,306	8.41	274
2025	1,197,733.40	127,008	83,634	1,114,100	8.43	132,159
2026	140,135.06			140,135	8.45	16,584
	6,172,046.30	2,611,056	1,719,359	4,452,687		535,668
NEWPORT AREA SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1985	2,404,856.06	1,746,334	1,150,334	1,254,522	11.92	105,245
2000	4,119.77	2,625	1,729	2,391	12.90	185
2002	291,133.00	180,363	118,808	172,325	13.02	13,235
2006	94,095.34	54,395	35,831	58,265	13.24	4,401
2010	93,025.74	48,812	32,153	60,873	13.46	4,523
2011	169.48	86	57	113	13.51	8
2012	76,303.38	37,537	24,726	51,577	13.57	3,801
2015	200,672.42	86,949	57,274	143,398	13.72	10,452
2016	70,803.67	29,049	19,135	51,669	13.77	3,752
2018	1,285,611.39	460,467	303,316	982,296	13.87	70,822
2019	8,469.81	2,780	1,831	6,639	13.92	477
2023	46,737.75	8,104	5,338	41,400	14.11	2,934
2024	218,775.77	26,839	17,679	201,097	14.16	14,202
2025	20,803.24	1,369	902	19,901	14.20	1,401
2026	19,498.29			19,498	14.25	1,368
	4,835,075.11	2,685,709	1,769,113	3,065,962		236,806

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. 0						
2000	236,903.42	124,078	83,527	153,376	19.65	7,805
2013	7,719.22	2,751	1,852	5,867	21.58	272
2015	1,444,128.11	460,995	310,335	1,133,793	21.86	51,866
2016	66,548.25	19,893	13,392	53,157	22.00	2,416
2019	8,326.76	1,916	1,290	7,037	22.41	314
2025	51.88	2	1	51	23.22	2
2026	200,048.63			200,049	23.35	8,567
	1,963,726.27	609,635	410,397	1,553,329		71,242
WEST SHORE/CARLISLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. 0						
1993	2,717,860.75	1,625,851	1,055,524	1,662,337	17.49	95,045
2003	3,562,688.44	1,822,885	1,183,441	2,379,248	18.85	126,220
2008	22,009.83	9,943	6,455	15,555	19.49	798
2009	114,449.76	50,123	32,541	81,909	19.61	4,177
2010	263,474.86	111,566	72,430	191,045	19.73	9,683
2011	2,540.32	1,036	673	1,868	19.86	94
2012	103,870.65	40,656	26,394	77,476	19.98	3,878
2014	573,103.33	203,818	132,321	440,782	20.22	21,799
2015	21,249.57	7,143	4,637	16,612	20.34	817
2018	17,164.94	4,619	2,999	14,166	20.70	684
2022	28,744.45	4,473	2,904	25,841	21.16	1,221
2023	281,317.76	34,163	22,179	259,139	21.27	12,183
2024	2,542.33	214	139	2,403	21.38	112
2025	23,091.48	1,017	660	22,431	21.49	1,044
2026	21,642.99			21,643	21.61	1,002
	7,755,751.46	3,917,507	2,543,297	5,212,454		278,757

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1975	653,852.70	538,323	362,749	291,103	8.02	36,297
1987	5,045.87	3,985	2,685	2,361	8.46	279
1992	21,984.29	16,921	11,402	10,582	8.62	1,228
1997	167,958.31	124,963	84,206	83,752	8.76	9,561
2000	378,415.38	274,238	184,795	193,620	8.84	21,903
2007	117,559.55	77,903	52,495	65,065	9.01	7,221
2008	2,561.91	1,667	1,123	1,439	9.04	159
2010	3,158.34	1,973	1,330	1,829	9.09	201
2011	22,297.08	13,598	9,163	13,134	9.11	1,442
2012	53,569.98	31,813	21,437	32,133	9.13	3,519
2014	848.13	472	318	530	9.18	58
2015	154,966.41	83,034	55,953	99,014	9.20	10,762
2019	314,996.13	133,883	90,217	224,779	9.28	24,222
2020	123,053.54	47,683	32,131	90,922	9.31	9,766
2022	37,749.40	11,211	7,555	30,195	9.35	3,229
2023	15,755.77	3,792	2,555	13,201	9.37	1,409
2024	2,430.14	423	285	2,145	9.39	228
2025	18,991.60	1,808	1,218	17,773	9.41	1,889
2026	12,370.19			12,370	9.43	1,312
	2,107,564.72	1,367,690	921,619	1,185,946		134,685
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1970	150,218.63	125,225	83,963	66,256	7.80	8,494
1978	1,297.51	1,059	710	587	8.14	72
1981	11,339.59	9,166	6,146	5,194	8.26	629
1982	1,939.08	1,562	1,047	892	8.29	108
1985	433,046.07	344,882	231,242	201,804	8.40	24,024
1992	38,204.80	29,406	19,717	18,488	8.62	2,145
1997	144,621.22	107,600	72,145	72,476	8.76	8,274
2000	4,134.53	2,996	2,009	2,126	8.84	240
2005	599,229.07	409,429	274,521	324,708	8.97	36,199
2006	52,794.43	35,548	23,835	28,960	8.99	3,221
2011	17,117.53	10,439	6,999	10,118	9.11	1,111

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2012	41,178.97	24,455	16,397	24,782	9.13	2,714
2015	74,627.25	39,987	26,811	47,816	9.20	5,197
2016	442.06	227	152	290	9.22	31
2017	13,479.04	6,560	4,398	9,081	9.24	983
2019	18,493.58	7,860	5,270	13,223	9.28	1,425
2023	11,946.71	2,875	1,928	10,019	9.37	1,069
2024	2,438.24	425	285	2,153	9.39	229
2026	1,036.03			1,036	9.43	110
	1,617,584.34	1,159,701	777,576	840,008		96,275
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1978	1,276,460.65	1,081,456	731,918	544,543	6.65	81,886
1983	6,125.99	5,121	3,466	2,660	6.77	393
1984	903.19	753	510	394	6.79	58
1990	86,480.95	70,492	47,708	38,773	6.92	5,603
1998	19,239.79	15,010	10,159	9,081	7.06	1,286
2000	4,140.15	3,182	2,154	1,987	7.09	280
2001	302,456.04	230,487	155,991	146,465	7.11	20,600
2006	59.47	43	29	30	7.19	4
2007	58,216.88	41,467	28,064	30,152	7.21	4,182
2011	200.03	133	90	110	7.26	15
2012	131,951.02	85,590	57,926	74,025	7.28	10,168
2014	79.44	49	33	46	7.31	6
2017	1,746.91	951	644	1,103	7.35	150
2019	60,170.87	29,051	19,661	40,509	7.37	5,496
2023	8,320.78	2,384	1,613	6,707	7.42	904
2024	58,662.01	12,379	8,378	50,284	7.44	6,759
2025	24,249.61	2,870	1,942	22,307	7.45	2,994
2026	4,924.80			4,925	7.46	660
	2,044,388.58	1,581,418	1,070,287	974,102		141,444

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1975	1,035,442.04	852,490	580,857	454,585	8.02	56,681
1977	14,625.23	11,971	8,157	6,469	8.11	798
1981	1,838.56	1,486	1,013	826	8.26	100
1983	82,244.80	66,018	44,982	37,262	8.33	4,473
1984	778.05	622	424	354	8.36	42
1986	6,955.70	5,517	3,759	3,197	8.43	379
1989	4,155.26	3,250	2,214	1,941	8.53	228
1993	8,898.98	6,808	4,639	4,260	8.65	492
1999	157,940.46	115,557	78,736	79,204	8.81	8,990
2000	26,432.82	19,156	13,052	13,381	8.84	1,514
2001	175,532.61	125,971	85,832	89,700	8.86	10,124
2002	47,181.81	33,492	22,820	24,362	8.89	2,740
2006	649.92	438	298	351	8.99	39
2007	93,981.29	62,279	42,435	51,547	9.01	5,721
2008	11,900.90	7,745	5,277	6,624	9.04	733
2010	82,626.15	51,603	35,160	47,466	9.09	5,222
2011	40,674.56	24,805	16,901	23,773	9.11	2,610
2012	120,293.99	71,438	48,675	71,619	9.13	7,844
2013	52,245.27	30,124	20,525	31,720	9.15	3,467
2014	465,190.25	259,088	176,533	288,657	9.18	31,444
2015	170.48	91	62	108	9.20	12
2016	13.11	7	5	8	9.22	1
2018	767,750.06	351,269	239,342	528,408	9.26	57,063
2019	1,361,930.37	578,861	394,416	967,515	9.28	104,258
2020	226,041.81	87,591	59,681	166,360	9.31	17,869
2023	53,820.02	12,953	8,826	44,994	9.37	4,802
2024	2,784.56	485	330	2,454	9.39	261
2025	24,744.00	2,355	1,605	23,139	9.41	2,459
2026	19,404.58			19,405	9.43	2,058
	4,886,247.64	2,783,470	1,896,559	2,989,689		332,424

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1979	988,538.51	819,350	552,453	436,085	7.45	58,535
1988	2,808.44	2,256	1,521	1,287	7.70	167
1997	13,048.27	9,970	6,722	6,326	7.91	800
1999	207,166.53	155,874	105,099	102,067	7.95	12,839
2000	4,154.11	3,099	2,090	2,065	7.97	259
2007	179,859.36	123,450	83,237	96,622	8.12	11,899
2008	171,935.05	116,087	78,273	93,662	8.14	11,506
2009	10.91	7	5	6	8.15	1
2011	2,961.11	1,882	1,269	1,692	8.19	207
2012	26,694.37	16,553	11,161	15,533	8.21	1,892
2014	106,926.61	62,418	42,086	64,841	8.25	7,860
2015	18,008.55	10,142	6,838	11,170	8.26	1,352
2016	67,449.60	36,423	24,558	42,891	8.28	5,180
2019	8,912.74	4,028	2,716	6,197	8.33	744
2023	8,094.95	2,114	1,425	6,670	8.40	794
2024	3,211.04	614	414	2,797	8.41	333
2025	20,491.94	2,173	1,465	19,027	8.43	2,257
2026	1,342.81			1,343	8.45	159
	1,831,614.90	1,366,440	921,333	910,282		116,784
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1972	269.07	216	145	124	9.16	14
1973	2,554.16	2,049	1,377	1,178	9.22	128
1975	1,406.39	1,121	753	653	9.35	70
1978	1,857.09	1,465	984	873	9.52	92
1980	5,075.50	3,973	2,669	2,406	9.63	250
1984	8,046.30	6,193	4,161	3,886	9.83	395
1992	205,871.60	151,524	101,797	104,075	10.19	10,213
1993	102,257.73	74,724	50,201	52,057	10.24	5,084
2000	4,151.37	2,849	1,914	2,237	10.52	213
2001	72,561.77	49,244	33,083	39,479	10.55	3,742
2002	1,331,421.37	892,319	599,477	731,944	10.59	69,117
2006	25,192.92	15,898	10,681	14,512	10.74	1,351

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
2008	32,871.81	19,959	13,409	19,463	10.81	1,800
2011	11,989.54	6,770	4,548	7,441	10.91	682
2012	260,630.26	142,857	95,974	164,656	10.94	15,051
2013	89.23	47	32	58	10.97	5
2014	156,317.17	79,758	53,583	102,734	11.01	9,331
2015	166,362.23	81,373	54,668	111,694	11.04	10,117
2016	629,169.31	293,023	196,859	432,311	11.07	39,052
2017	784,845.41	345,301	231,980	552,865	11.10	49,808
2018	101,701.98	41,842	28,110	73,592	11.13	6,612
2019	8,679.08	3,298	2,216	6,463	11.16	579
2023	16,599.63	3,460	2,324	14,275	11.28	1,266
2024	2,728.36	408	274	2,454	11.31	217
2025	3,367.10	273	183	3,184	11.34	281
2026	2,812.53			2,813	11.37	247
	3,938,828.91	2,219,944	1,491,402	2,447,427		225,717
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1970	1,703,277.24	1,419,886	955,876	747,401	7.80	95,821
1971	438.79	365	246	193	7.84	25
1972	1,597.14	1,325	892	705	7.89	89
1973	115,282.31	95,396	64,221	51,061	7.94	6,431
1974	25,521.82	21,067	14,182	11,339	7.98	1,421
1975	30,042.37	24,734	16,651	13,391	8.02	1,670
1976	7,740.30	6,355	4,278	3,462	8.06	430
1977	29,608.98	24,236	16,316	13,293	8.11	1,639
1978	3,965.35	3,237	2,179	1,786	8.14	219
1979	12,926.40	10,519	7,081	5,845	8.18	715
1980	12,665.35	10,274	6,917	5,749	8.22	699
1981	472,685.19	382,095	257,229	215,456	8.26	26,084
1982	40,109.12	32,317	21,756	18,353	8.29	2,214
1984	30,787.71	24,623	16,576	14,211	8.36	1,700
1985	510,085.72	406,237	273,481	236,604	8.40	28,167
1986	88,767.90	70,409	47,400	41,368	8.43	4,907

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1987	305,015.86	240,905	162,179	142,837	8.46	16,884
1988	16,532.77	12,999	8,751	7,782	8.49	917
1990	5,259.33	4,093	2,755	2,504	8.56	293
1991	40,298.72	31,196	21,001	19,297	8.59	2,246
1992	1,265.74	974	656	610	8.62	71
1993	71,057.29	54,364	36,598	34,459	8.65	3,984
1994	166,957.50	126,959	85,470	81,488	8.67	9,399
1995	103,462.99	78,142	52,606	50,857	8.70	5,846
1998	13,484.03	9,949	6,698	6,786	8.79	772
1999	535,219.19	391,593	263,623	271,596	8.81	30,828
2000	4,153.30	3,010	2,026	2,127	8.84	241
2001	296,399.54	212,711	143,198	153,201	8.86	17,291
2002	76,770.75	54,496	36,687	40,084	8.89	4,509
2005	38,695.83	26,439	17,799	20,897	8.97	2,330
2006	104,862.00	70,607	47,533	57,329	8.99	6,377
2007	121,103.96	80,252	54,026	67,078	9.01	7,445
2008	155,028.78	100,897	67,924	87,104	9.04	9,635
2009	693,198.65	442,587	297,952	395,246	9.06	43,625
2010	1,136,573.01	709,835	477,865	658,708	9.09	72,465
2011	249,499.80	152,157	102,433	147,067	9.11	16,143
2012	2,850,675.01	1,692,902	1,139,672	1,711,003	9.13	187,404
2014	200,044.01	111,415	75,005	125,039	9.18	13,621
2016	22,092.79	11,321	7,621	14,471	9.22	1,570
2017	7,500.83	3,650	2,457	5,044	9.24	546
2019	285,483.99	121,339	81,686	203,798	9.28	21,961
2020	147,257.68	57,062	38,414	108,843	9.31	11,691
2023	30,788.52	7,410	4,988	25,800	9.37	2,753
2024	2,788.08	486	327	2,461	9.39	262
2025	19,055.58	1,814	1,221	17,834	9.41	1,895
2026	16,841.72			16,842	9.43	1,786
	10,802,868.94	7,344,639	4,944,457	5,858,412		667,021

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER AND ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1957	522,118.44	438,747	293,440	228,678	7.89	28,983
1958	18,594.46	15,578	10,419	8,176	8.00	1,022
1964	2,793.53	2,301	1,539	1,255	8.57	146
1965	1,299.43	1,067	714	586	8.65	68
1966	10,554.93	8,644	5,781	4,774	8.73	547
1967	34,738.12	28,365	18,971	15,767	8.81	1,790
1968	201,397.39	163,998	109,684	91,713	8.88	10,328
1969	339,292.18	275,509	184,264	155,028	8.95	17,322
1970	16,009.36	12,961	8,669	7,341	9.02	814
1971	13,631.14	11,003	7,359	6,272	9.09	690
1972	48,791.04	39,258	26,256	22,535	9.16	2,460
1973	74,087.32	59,432	39,749	34,338	9.22	3,724
1975	139,109.56	110,852	74,139	64,970	9.35	6,949
1977	505.65	400	268	238	9.46	25
1978	1,072.63	846	566	507	9.52	53
1979	26,864.97	21,112	14,120	12,745	9.57	1,332
1981	36,928.80	28,792	19,256	17,672	9.68	1,826
1982	2,125.79	1,651	1,104	1,022	9.73	105
1984	48,158.89	37,065	24,790	23,369	9.83	2,377
1985	23,108.07	17,701	11,839	11,269	9.88	1,141
1986	328,365.40	250,267	167,382	160,983	9.93	16,212
1987	799,531.05	606,332	405,523	394,008	9.97	39,519
1988	35,359.60	26,667	17,835	17,524	10.02	1,749
1989	111,596.14	83,704	55,982	55,614	10.06	5,528
1990	5,972.11	4,452	2,978	2,995	10.11	296
1992	77,866.26	57,310	38,330	39,537	10.19	3,880
1993	34,495.18	25,207	16,859	17,636	10.24	1,722
1994	65,452.80	47,476	31,753	33,700	10.28	3,278
1995	125,616.86	90,409	60,467	65,150	10.32	6,313
1997	1,313,297.70	929,092	621,390	691,908	10.40	66,530
1999	79,817.16	55,373	37,034	42,783	10.48	4,082
2000	73,739.82	50,604	33,845	39,895	10.52	3,792
2001	14,805.43	10,048	6,720	8,085	10.55	766
2005	20,388.75	13,088	8,753	11,635	10.70	1,087
2006	14,950.15	9,434	6,310	8,641	10.74	805
2007	770,755.22	477,637	319,450	451,305	10.77	41,904
2008	10,560,134.28	6,412,008	4,288,442	6,271,692	10.81	580,175
2009	8,707,144.16	5,173,437	3,460,068	5,247,076	10.84	484,048
2010	22,042.83	12,788	8,553	13,490	10.87	1,241

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER AND ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
2011	333,636.99	188,385	125,995	207,642	10.91	19,032
2012	165,718.31	90,834	60,751	104,967	10.94	9,595
2014	77,964.53	39,780	26,605	51,359	11.01	4,665
2015	923,830.65	451,873	302,219	621,612	11.04	56,305
2019	236,127.93	89,729	60,012	176,116	11.16	15,781
2020	47,751.94	16,421	10,983	36,769	11.20	3,283
2021	43,776.55	13,317	8,907	34,870	11.23	3,105
2023	294,868.38	61,456	41,103	253,766	11.28	22,497
2024	5,117.91	766	512	4,606	11.31	407
2025	80,906.10	6,557	4,385	76,521	11.34	6,748
2026	29,168.38			29,168	11.37	2,565
	26,961,380.27	16,569,733	11,082,073	15,879,307		1,488,612
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
1924	1,464.05	1,464	1,464			
1940	861.97	779	475	387	4.82	80
1957	909.04	717	438	472	10.56	45
1970	30.34	22	13	17	14.26	1
1971	577.46	408	249	329	14.51	23
1996	680,685.25	374,976	228,805	451,880	19.55	23,114
1997	141,471.33	76,743	46,828	94,644	19.72	4,799
2000	556,302.72	286,746	174,969	381,334	20.23	18,850
2003	231,085.45	112,127	68,418	162,667	20.72	7,851
2008	499,362.06	212,259	129,518	369,844	21.52	17,186
2009	646,307.73	265,755	162,160	484,148	21.68	22,332
2010	1,602,908.59	636,018	388,090	1,214,819	21.83	55,649
2011	715,613.62	272,957	166,555	549,059	21.99	24,969
2012	21,000.12	7,674	4,683	16,318	22.14	737
2015	188,518.39	58,744	35,845	152,674	22.60	6,755
2016	1,274.09	371	226	1,048	22.75	46
2017	656,710.85	177,470	108,290	548,421	22.90	23,949
2019	228,475.76	51,078	31,167	197,309	23.20	8,505
2022	628,181.37	88,793	54,180	574,001	23.63	24,291

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
2023	1,364,529.46	149,689	91,338	1,273,191	23.78	53,540
2024	3,914,400.57	297,847	181,742	3,732,658	23.92	156,048
2025	634,913.82	25,085	15,307	619,607	24.07	25,742
2026	228,766.58			228,767	24.21	9,449
	12,944,350.62	3,097,722	1,890,760	11,053,591		483,961
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1979	1,478,808.35	1,225,710	825,779	653,029	7.45	87,655
1997	218,425.46	166,897	112,441	105,984	7.91	13,399
2000	4,130.58	3,081	2,076	2,055	7.97	258
2001	25,133.07	18,571	12,512	12,622	8.00	1,578
2002	38,159.73	27,917	18,808	19,352	8.02	2,413
2007	20,610.20	14,146	9,530	11,080	8.12	1,365
2010	5,239.00	3,406	2,295	2,944	8.17	360
2012	22,819.78	14,150	9,533	13,287	8.21	1,618
2013	57,872.58	34,886	23,503	34,369	8.23	4,176
2015	134,593.84	75,802	51,069	83,525	8.26	10,112
2016	125.49	68	46	80	8.28	10
2018	17,952.28	8,698	5,860	12,092	8.32	1,453
2019	108,473.97	49,027	33,030	75,444	8.33	9,057
2021	21,563.73	7,993	5,385	16,179	8.37	1,933
2023	222,097.70	58,014	39,085	183,013	8.40	21,787
2024	2,652.46	508	342	2,310	8.41	275
2025	18,139.67	1,924	1,296	16,843	8.43	1,998
2026	17,001.80			17,002	8.45	2,012
	2,413,799.69	1,710,798	1,152,590	1,261,210		161,459

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1973	411,037.69	324,938	213,622	197,416	9.82	20,103
1978	5,612.50	4,356	2,864	2,749	10.16	271
1981	9,917.29	7,601	4,997	4,920	10.35	475
1983	5,716.56	4,342	2,855	2,862	10.47	273
1986	6,009.02	4,495	2,955	3,054	10.64	287
1992	4,698.72	3,385	2,225	2,473	10.95	226
1995	95,225.95	66,987	44,039	51,187	11.10	4,611
1997	18,942.70	13,086	8,603	10,340	11.19	924
1998	9,838.40	6,728	4,423	5,415	11.24	482
2000	4,070.85	2,723	1,790	2,281	11.33	201
2001	944,682.76	624,341	410,457	534,226	11.37	46,986
2003	237,957.27	153,030	100,606	137,352	11.46	11,985
2006	24,464.13	14,975	9,845	14,619	11.59	1,261
2007	100,548.03	60,377	39,693	60,855	11.63	5,233
2008	131,751.36	77,459	50,923	80,828	11.67	6,926
2010	73,735.16	41,298	27,150	46,585	11.75	3,965
2011	35,103.91	19,118	12,569	22,535	11.79	1,911
2012	165,202.48	87,215	57,337	107,865	11.83	9,118
2014	63,423.16	31,074	20,429	42,994	11.91	3,610
2015	69,253.82	32,470	21,347	47,907	11.94	4,012
2016	126,614.20	56,423	37,094	89,520	11.98	7,472
2017	29,769.63	12,500	8,218	21,552	12.02	1,793
2018	14,951.95	5,854	3,849	11,103	12.06	921
2021	24,493.98	7,045	4,632	19,862	12.16	1,633
2023	61,593.07	12,035	7,912	53,681	12.23	4,389
2024	1,252,397.06	174,021	114,406	1,137,992	12.27	92,746
2025	368,739.31	27,726	18,228	350,512	12.30	28,497
2026	92,568.46			92,568	12.34	7,501
	4,388,319.42	1,875,602	1,233,065	3,155,254		267,812

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MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1973	17,351.58	16,399	12,149	5,203	2.39	2,177
2012	22,913.75	19,393	14,367	8,547	2.48	3,446
	40,265.33	35,792	26,516	13,749		5,623
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1972	1,664,235.37	1,339,060	921,495	742,740	9.16	81,085
1974	10,655.07	8,519	5,862	4,793	9.29	516
1975	1,366.69	1,089	749	617	9.35	66
1977	190,848.55	151,072	103,963	86,886	9.46	9,185
1978	3,357.44	2,648	1,822	1,535	9.52	161
1979	65,192.61	51,232	35,256	29,937	9.57	3,128
1981	38,844.21	30,285	20,841	18,003	9.68	1,860
1982	11,191.85	8,690	5,980	5,212	9.73	536
1984	37,922.24	29,186	20,085	17,837	9.83	1,815
1985	60,343.45	46,222	31,808	28,535	9.88	2,888
1986	16,755.79	12,771	8,789	7,967	9.93	802
1987	585,669.24	444,148	305,647	280,022	9.97	28,086
1993	42,039.81	30,720	21,140	20,899	10.24	2,041
1997	39,349.99	27,838	19,157	20,193	10.40	1,942
1998	9,252.53	6,484	4,462	4,790	10.44	459
1999	122,934.19	85,286	58,691	64,243	10.48	6,130
2000	8,278.32	5,681	3,909	4,369	10.52	415
2001	194,919.59	132,282	91,032	103,888	10.55	9,847
2002	280,333.01	187,879	129,292	151,041	10.59	14,263
2005	607,256.16	389,798	268,246	339,011	10.70	31,683
2007	144,354.18	89,456	61,561	82,794	10.77	7,687
2008	59,309.95	36,012	24,782	34,528	10.81	3,194
2009	128,315.88	76,240	52,466	75,850	10.84	6,997
2010	2,586,034.66	1,500,288	1,032,447	1,553,588	10.87	142,924
2011	165,395.60	93,389	64,267	101,128	10.91	9,269
2012	224,808.40	123,222	84,797	140,011	10.94	12,798
2015	488,514.50	238,947	164,435	324,079	11.04	29,355
2016	138,945.99	64,711	44,532	94,414	11.07	8,529

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
2017	444,055.18	195,367	134,445	309,610	11.10	27,893
2018	25,229.07	10,380	7,143	18,086	11.13	1,625
2019	198,335.51	75,367	51,865	146,471	11.16	13,125
2021	685,420.18	208,512	143,491	541,929	11.23	48,257
2022	7,316,285.34	1,896,454	1,305,075	6,011,211	11.26	533,855
2023	885,179.92	184,489	126,959	758,221	11.28	67,218
2024	975,300.59	145,924	100,420	874,881	11.31	77,355
2026	474,498.99			474,499	11.37	41,733
	18,930,730.05	7,929,648	5,456,912	13,473,818		1,228,722
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1974	779,597.53	654,558	440,468	339,130	7.28	46,584
1977	3,555.23	2,963	1,994	1,561	7.38	212
1982	4,650.15	3,821	2,571	2,079	7.53	276
1984	12,661.54	10,332	6,953	5,709	7.59	752
1986	12,273.17	9,941	6,690	5,584	7.65	730
1987	6,113.68	4,933	3,320	2,794	7.67	364
1994	59,345.18	46,258	31,128	28,217	7.84	3,599
1997	15,884.77	12,137	8,167	7,717	7.91	976
1998	27,527.48	20,878	14,049	13,478	7.93	1,700
2000	203,798.87	152,038	102,310	101,489	7.97	12,734
2001	1,239,686.93	916,005	616,402	623,285	8.00	77,911
2007	31,389.55	21,545	14,498	16,891	8.12	2,080
2008	62,788.97	42,394	28,528	34,261	8.14	4,209
2009	14,827.16	9,836	6,619	8,208	8.15	1,007
2010	1,643,093.22	1,068,191	718,811	924,282	8.17	113,131
2011	188,849.45	120,048	80,783	108,066	8.19	13,195
2012	89,746.61	55,650	37,448	52,298	8.21	6,370
2015	15,849.80	8,926	6,007	9,843	8.26	1,192
2019	8,482.87	3,834	2,580	5,903	8.33	709

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2023	17,273.26	4,512	3,036	14,237	8.40	1,695
2024	2,596.98	497	334	2,263	8.41	269
2026	201,798.99			201,799	8.45	23,882
	4,641,791.39	3,169,297	2,132,696	2,509,095		313,577
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1983	4,957,095.50	3,764,815	2,496,426	2,460,669	10.47	235,021
1991	15,835.20	11,490	7,619	8,216	10.90	754
1996	91,003.36	63,470	42,087	48,917	11.14	4,391
1998	300,289.57	205,347	136,164	164,125	11.24	14,602
2000	13,935.29	9,321	6,181	7,755	11.33	684
2002	34,253.82	22,339	14,813	19,441	11.42	1,702
2003	68,103.61	43,797	29,042	39,062	11.46	3,409
2007	8,179.13	4,911	3,256	4,923	11.63	423
2010	25,756.33	14,426	9,566	16,191	11.75	1,378
2011	8,371.13	4,559	3,023	5,348	11.79	454
2012	95,781.75	50,566	33,530	62,252	11.83	5,262
2014	943,989.68	462,498	306,680	637,310	11.91	53,510
2015	182.14	85	56	126	11.94	11
2016	541,814.24	241,449	160,103	381,711	11.98	31,862
2017	26,134.75	10,973	7,276	18,859	12.02	1,569
2018	238,771.57	93,484	61,989	176,783	12.06	14,659
2022	69,962.81	17,079	11,325	58,638	12.20	4,806
2023	14,883.28	2,908	1,928	12,955	12.23	1,059
2024	2,721.37	378	251	2,471	12.27	201
2025	10,482.57	788	523	9,960	12.30	810
2026	6,039.07			6,039	12.34	489
	7,473,586.17	5,024,683	3,331,837	4,141,749		377,056

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1975	3,393,188.37	2,589,783	1,602,033	1,791,156	11.10	161,365
1977	4,516.45	3,417	2,114	2,403	11.28	213
1978	11,050.47	8,321	5,147	5,903	11.37	519
1979	11,275.58	8,452	5,228	6,047	11.45	528
1980	5,394.54	4,024	2,489	2,905	11.53	252
1981	3,819.45	2,835	1,754	2,066	11.61	178
1982	8,037.12	5,935	3,671	4,366	11.69	373
1983	109,822.60	80,657	49,894	59,928	11.77	5,092
1984	32,821.90	23,976	14,831	17,990	11.84	1,519
1986	5,042.61	3,640	2,252	2,791	11.99	233
1987	24,722.05	17,735	10,971	13,751	12.06	1,140
1988	3,438.20	2,450	1,516	1,923	12.13	159
1989	84,704.63	59,952	37,086	47,618	12.20	3,903
1990	303,463.37	213,219	131,897	171,567	12.27	13,983
1992	1,214.73	841	520	694	12.40	56
1993	248,903.27	170,760	105,632	143,272	12.47	11,489
1994	325,958.80	221,688	137,136	188,823	12.53	15,070
1997	134,655.32	88,895	54,990	79,665	12.72	6,263
1998	3,973.06	2,594	1,605	2,368	12.78	185
1999	389,875.41	251,552	155,609	234,266	12.84	18,245
2000	104,482.46	66,569	41,179	63,303	12.90	4,907
2002	550,686.67	341,161	211,041	339,645	13.02	26,086
2003	2,327,700.26	1,420,363	878,633	1,449,068	13.07	110,870
2006	982,358.73	567,882	351,290	631,068	13.24	47,664
2007	67,851.09	38,399	23,754	44,098	13.30	3,316
2008	100,931.15	55,836	34,540	66,391	13.35	4,973
2010	3,819,880.27	2,004,368	1,239,897	2,579,984	13.46	191,678
2011	3,218,879.99	1,638,667	1,013,675	2,205,205	13.51	163,228
2012	94,654.22	46,565	28,805	65,849	13.57	4,853
2014	85,051.65	38,657	23,913	61,139	13.67	4,472
2015	277,874.73	120,400	74,479	203,396	13.72	14,825
2016	2,286,349.65	938,044	580,271	1,706,078	13.77	123,898
2017	707,662.63	272,613	168,638	539,025	13.82	39,003
2018	993,968.75	356,010	220,227	773,742	13.87	55,785
2019	16,770.43	5,504	3,405	13,366	13.92	960
2020	15,262,147.78	4,504,776	2,786,642	12,475,506	13.97	893,021
2021	1,995,887.06	516,116	319,268	1,676,619	14.02	119,588
2022	137,664.93	30,133	18,640	119,025	14.06	8,466
2023	566,010.83	98,146	60,713	505,298	14.11	35,811

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
2024	951,148.96	116,687	72,182	878,967	14.16	62,074
2025	4,120,437.69	271,084	167,692	3,952,746	14.20	278,362
2026	2,189,985.51			2,189,986	14.25	153,683
	45,964,263.37	17,208,706	10,645,259	35,319,004		2,588,288
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
1968	1,215.46	1,068	792	424	5.64	75
1976	2,022.21	1,754	1,301	722	5.83	124
1981	4,920.14	4,222	3,130	1,790	5.92	302
1986	2,858.34	2,420	1,794	1,064	6.00	177
1991	1,014.20	844	626	388	6.08	64
1994	112,002.30	91,972	68,194	43,808	6.12	7,158
1997	1,695,854.69	1,370,522	1,016,197	679,657	6.16	110,334
2000	730,971.84	579,295	429,528	301,443	6.20	48,620
2007	1,530,753.51	1,133,676	840,584	690,170	6.28	109,900
2008	156,217.87	114,136	84,628	71,590	6.29	11,382
2009	4,307.87	3,101	2,299	2,009	6.30	319
2011	34,192.48	23,747	17,608	16,585	6.33	2,620
2012	28,753.63	19,556	14,500	14,253	6.34	2,248
2015	346.40	217	161	186	6.37	29
2018	475.37	262	194	281	6.40	44
2019	2,491.88	1,291	957	1,535	6.41	239
2020	123,854.35	59,418	44,057	79,798	6.42	12,430
2023	516,290.54	163,153	120,973	395,318	6.45	61,290
2024	2,690.14	634	470	2,220	6.46	344
2025	5,754,782.00	763,717	566,271	5,188,511	6.47	801,934
2026	46,001.46			46,001	6.48	7,099
	10,752,016.68	4,335,005	3,214,265	7,537,752		1,176,732

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRAINING AND DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. 0						
1971	360,268.39	321,060	222,882	137,386	4.94	27,811
1978	13,990.66	12,338	8,565	5,426	5.04	1,077
1979	637,252.06	560,877	389,365	247,887	5.06	48,990
1980	15,686.27	13,781	9,567	6,119	5.07	1,207
1996	28,620.61	23,941	16,620	12,001	5.25	2,286
1998	337,366.57	279,340	193,920	143,447	5.27	27,220
2006	353,883.15	275,827	191,481	162,402	5.34	30,412
2007	163,592.42	126,110	87,546	76,046	5.35	14,214
2009	8,278,540.71	6,225,214	4,321,587	3,956,954	5.36	738,238
2010	9,718.14	7,199	4,998	4,721	5.37	879
2011	20,877.18	15,210	10,559	10,318	5.38	1,918
2012	2,477,910.68	1,771,632	1,229,879	1,248,031	5.39	231,546
2014	19,986.17	13,664	9,486	10,501	5.40	1,945
2017	84,132.05	52,132	36,190	47,942	5.42	8,845
2018	37,932.46	22,446	15,582	22,350	5.43	4,116
2021	83,850.82	39,910	27,706	56,145	5.45	10,302
2022	143,434.03	60,386	41,920	101,514	5.46	18,592
2023	156,901.42	55,520	38,542	118,359	5.46	21,677
2024	2,726.30	727	505	2,222	5.47	406
2026	26,589.66			26,590	5.48	4,852
	13,253,259.75	9,877,314	6,856,900	6,396,360		1,196,533
HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1999	34,776.83	26,930	18,208	16,569	7.08	2,340
	34,776.83	26,930	18,208	16,569		2,340

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1936	310,702.62	289,078	189,709	120,994	3.48	34,768
1939	12.14	11	7	5	4.48	1
1940	58.77	53	35	24	4.82	5
1942	116.31	104	68	48	5.49	9
1944	192.23	169	111	81	6.16	13
1945	181.24	158	104	78	6.49	12
1946	629.27	543	356	273	6.83	40
1947	18.75	16	11	8	7.17	1
1948	613.17	521	342	271	7.51	36
1949	1,551.76	1,308	858	693	7.84	88
1950	374.62	313	205	169	8.18	21
1951	2,035.19	1,689	1,108	927	8.50	109
1952	2,001.00	1,648	1,082	919	8.82	104
1953	1,334.29	1,091	716	618	9.13	68
1955	23,591.99	18,997	12,467	11,125	9.73	1,143
1958	11,347.43	8,946	5,871	5,477	10.56	519
1961	22,674.91	17,516	11,495	11,180	11.33	987
1962	44,734.09	34,331	22,530	22,204	11.57	1,919
1963	314.80	240	158	157	11.81	13
1967	11,169.58	8,301	5,448	5,722	12.69	451
1968	21,550.33	15,918	10,446	11,104	12.89	861
1970	1,003.15	732	480	523	13.29	39
1971	9,036.58	6,548	4,297	4,739	13.49	351
1973	956.39	684	449	508	13.86	37
1975	6,957.79	4,913	3,224	3,734	14.22	263
1977	302.00	210	138	164	14.56	11
1981	82,383.91	55,802	36,620	45,764	15.21	3,009
1982	1,417,017.81	952,434	625,040	791,978	15.37	51,528
1983	6,718.93	4,482	2,941	3,778	15.52	243
1984	15,189.10	10,052	6,597	8,592	15.67	548
1985	968.43	636	417	551	15.82	35
1988	1,059,627.14	677,409	444,553	615,074	16.25	37,851
1989	1,822,449.06	1,154,066	757,362	1,065,087	16.39	64,984
1992	10,230,218.85	6,281,968	4,122,574	6,107,644	16.80	363,550
1995	22,864.40	13,555	8,896	13,969	17.19	813
1999	45,368.11	25,417	16,680	28,688	17.70	1,621
2000	803,097.28	442,796	290,587	512,510	17.82	28,760
2001	3,948.55	2,139	1,404	2,545	17.95	142
2002	96,365.49	51,254	33,636	62,730	18.07	3,471

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2003	922,101.34	481,051	315,692	606,409	18.19	33,337
2006	40,593.72	19,798	12,993	27,601	18.54	1,489
2007	78.46	37	24	54	18.66	3
2010	170,116.19	73,718	48,378	121,738	19.00	6,407
2011	75,355.21	31,469	20,652	54,704	19.12	2,861
2012	200,794.00	80,542	52,856	147,938	19.23	7,693
2014	34,322.69	12,535	8,226	26,097	19.45	1,342
2016	1,260,922.93	408,905	268,346	992,577	19.67	50,461
2017	1,532,067.22	461,995	303,187	1,228,881	19.78	62,127
2018	425,123.44	118,023	77,453	347,670	19.88	17,488
2019	30,889.13	7,771	5,100	25,789	19.99	1,290
2021	22,939.35	4,449	2,920	20,020	20.20	991
2022	50,383.01	8,116	5,326	45,057	20.31	2,218
2023	655,392.97	82,521	54,155	601,238	20.41	29,458
2024	4,532,557.62	397,188	260,657	4,271,901	20.51	208,284
2025	624,194.86	28,881	18,953	605,242	20.61	29,366
2026	359,847.25			359,847	20.72	17,367
	27,017,356.85	12,303,047	8,073,939	18,943,418		1,070,606
PJM HONEYWELL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1990	387,815.40	341,014	237,875	149,940	4.29	34,951
1994	488,744.91	424,431	296,063	192,682	4.32	44,602
1995	1,711,250.97	1,480,489	1,032,720	678,531	4.33	156,705
	2,587,811.28	2,245,934	1,566,658	1,021,153		236,258
CORPORATE DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2067						
NET SALVAGE PERCENT.. 0						
2011	3,950.85	1,177	777	3,174	30.84	103
2012	48,561,739.27	13,755,113	9,076,958	39,484,781	31.20	1,265,538

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2067						
NET SALVAGE PERCENT.. 0						
2013	13,953,030.95	3,739,133	2,467,443	11,485,588	31.55	364,044
2014	1,075,236.88	271,142	178,926	896,311	31.91	28,089
2015	1,022.09	241	159	863	32.27	27
2022	1,804,919.38	179,553	118,486	1,686,433	34.76	48,516
2023	66,683.41	5,103	3,367	63,316	35.12	1,803
2024	433,148.47	22,680	14,966	418,182	35.47	11,790
2025	2,533,665.21	68,130	44,959	2,488,706	35.83	69,459
2026	160,778.71			160,779	36.19	4,443
	68,594,175.22	18,042,272	11,906,042	56,688,133		1,793,812
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1917	1,032.83	1,033	1,033			
1918	15,919.49	15,919	15,919			
1927	8,194.20	8,194	8,194			
1928	2,907.34	2,907	2,907			
1929	223.02	223	223			
1935	2,130.32	2,130	2,130			
1936	4,162.65	4,163	4,163			
1938	170.58	171	171			
1941	980.38	980	980			
1942	349.05	349	349			
1944	817.83	818	818			
1945	116.92	117	117			
1946	736.68	737	737			
1949	26.48	26	26			
1950	1,454.27	1,454	1,454			
1951	385.63	383	256	129	0.29	129
1952	778.17	770	515	263	0.50	263
1953	11,757.88	11,567	7,736	4,021	0.73	4,021
1954	8,153.39	7,978	5,336	2,817	0.97	2,817
1964	92.18	85	57	35	3.47	10
1966	17,763.55	16,188	10,827	6,936	3.99	1,738
1969	107,264.77	95,848	64,107	43,158	4.79	9,010
1972	312,064.16	272,881	182,513	129,551	5.65	22,929

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1973	7,582.46	6,578	4,400	3,183	5.96	534
1974	8,869.22	7,629	5,103	3,767	6.29	599
1975	97,023.06	82,729	55,332	41,691	6.63	6,288
1976	11,973.87	10,114	6,765	5,209	6.99	745
1980	134,332.92	108,600	72,636	61,697	8.62	7,157
1981	187,108.77	149,354	99,893	87,215	9.08	9,605
1982	34,024.77	26,797	17,923	16,102	9.56	1,684
1983	5,645.51	4,383	2,932	2,714	10.06	270
1984	107,564.00	82,275	55,029	52,535	10.58	4,966
1985	93,875.36	70,657	47,258	46,617	11.13	4,188
1987	267,329.10	194,436	130,046	137,283	12.27	11,189
1988	22,971.13	16,396	10,966	12,005	12.88	932
1989	97,086.34	67,960	45,454	51,632	13.50	3,825
1990	3,784.88	2,596	1,736	2,049	14.14	145
1991	232,809.76	156,292	104,534	128,276	14.79	8,673
1992	28,027.37	18,392	12,301	15,726	15.47	1,017
1996	17,988.38	10,669	7,136	10,853	18.31	593
1997	111,400.75	64,216	42,950	68,451	19.06	3,591
1998	7,042.70	3,941	2,636	4,407	19.82	222
1999	88,417.18	47,961	32,078	56,339	20.59	2,736
2000	20,088.88	10,549	7,056	13,033	21.37	610
2002	163,773.13	80,177	53,625	110,148	22.97	4,795
2003	28,256.13	13,318	8,908	19,349	23.79	813
2005	397,457.74	172,584	115,431	282,027	25.46	11,077
2006	206,131.46	85,613	57,261	148,870	26.31	5,658
2008	20,349.62	7,665	5,127	15,223	28.05	543
2009	432.19	154	103	329	28.93	11
2011	617,402.42	195,920	131,039	486,364	30.72	15,832
2012	42,812.42	12,720	8,508	34,305	31.63	1,085
2014	222,132.75	56,915	38,067	184,066	33.47	5,499
2015	134,051.65	31,577	21,120	112,932	34.40	3,283
2016	49,773.71	10,696	7,154	42,620	35.33	1,206
2019	56,724.04	8,584	5,741	50,983	38.19	1,335
2020	14,277.81	1,856	1,241	13,036	39.15	333
2021	6,365.65	692	463	5,903	40.11	147
2022	169,203.20	14,739	9,858	159,345	41.08	3,879
2023	1,991,595.47	130,111	87,023	1,904,572	42.06	45,282

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2024	5,450.51	237	159	5,292	43.04	123
2025	19,053.19	415	278	18,776	44.02	427
2026	153,493.64			153,494	45.00	3,411
	6,381,164.91	2,411,418	1,625,835	4,755,330		215,225
	352,241,805.13	158,525,237	105,080,468	247,161,336		17,336,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.3	4.92

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
1969	241.85	235	28	214	0.80	214
1971	13,827.49	13,210	1,588	12,239	1.34	9,134
1975	5,212.70	4,784	575	4,638	2.47	1,878
1976	1,249.05	1,135	136	1,113	2.75	405
1977	309.11	278	33	276	3.05	90
1978	211.13	188	23	188	3.34	56
1979	23,984.06	21,066	2,533	21,451	3.65	5,877
1981	601.53	516	62	540	4.26	127
1982	553.17	469	56	497	4.58	109
1983	586.97	491	59	528	4.90	108
1984	129,178.27	106,701	12,827	116,351	5.22	22,289
1985	135,479.73	110,416	13,274	122,206	5.55	22,019
1986	0.46					
1987	54,107.63	42,871	5,154	48,954	6.23	7,858
1988	77,885.70	60,803	7,310	70,576	6.58	10,726
1989	376,843.14	289,792	34,838	342,005	6.93	49,351
1990	3,191.67	2,416	290	2,902	7.29	398
1991	312,839.91	232,962	28,006	284,834	7.66	37,185
1992	605,028.14	442,881	53,242	551,786	8.04	68,630
1993	17,583.82	12,649	1,521	16,063	8.42	1,908
1996	30,673.63	20,827	2,504	28,170	9.63	2,925
1997	475,499.56	316,207	38,014	437,486	10.05	43,531
1998	348,290.14	226,504	27,230	321,060	10.49	30,606
1999	159,805.64	101,584	12,212	147,594	10.93	13,504
2000	456,912.66	283,437	34,074	422,839	11.39	37,124
2002	697,216.96	410,431	49,341	647,876	12.34	52,502
2003	602,142.47	344,624	41,430	560,712	12.83	43,703
2004	3,565.35	1,980	238	3,327	13.34	249
2005	529,529.13	284,712	34,227	495,302	13.87	35,710
2006	301,894.66	156,886	18,860	283,035	14.41	19,642
2008	1,173,494.95	565,237	67,951	1,105,544	15.55	71,096
2009	289,560.50	133,777	16,082	273,478	16.14	16,944
2010	105,250.52	46,450	5,584	99,667	16.76	5,947
2011	5,524,825.53	2,320,427	278,956	5,245,870	17.40	301,487
2012	7,841,251.15	3,120,818	375,177	7,466,074	18.06	413,404
2013	751,540.85	281,828	33,881	717,660	18.75	38,275
2014	666,088.57	234,017	28,133	637,956	19.46	32,783
2015	1,994,289.95	652,133	78,398	1,915,892	20.19	94,893
2016	1,274,043.22	384,341	46,204	1,227,839	20.95	58,608
2017	1,932,273.23	532,013	63,957	1,868,316	21.74	85,939
2018	538,704.80	133,599	16,061	522,644	22.56	23,167

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
2019	98,615.32	21,695	2,608	96,007	23.40	4,103
2020	911,061.82	174,013	20,919	890,143	24.27	36,677
2021	3,235,978.41	520,993	62,633	3,173,345	25.17	126,076
2022	1,050,315.62	136,888	16,456	1,033,860	26.09	39,627
2023	102,992.61	10,162	1,222	101,771	27.04	3,764
2024	1,260,859.34	83,633	10,054	1,250,805	28.01	44,656
2025	2,642,397.38	110,109	13,237	2,629,160	28.75	91,449
2026	1,085,639.68			1,085,640	30.00	36,188
	37,843,629.18	12,953,188	1,557,198	36,286,431		2,042,941

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 5.40

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,048,169.96	1,048,170	1,048,170			
2007	4,073,031.34	3,869,380	3,555,848	517,183	1.00	517,183
2008	1,221,716.17	1,099,545	1,010,450	211,266	2.00	105,633
2009	493,432.35	419,417	385,432	108,000	3.00	36,000
2010	1,854,214.36	1,483,371	1,363,175	491,039	4.00	122,760
2011	498,437.26	373,828	343,537	154,900	5.00	30,980
2012	1,529,516.31	1,070,661	983,907	545,609	6.00	90,935
2013	1,868,100.59	1,214,265	1,115,875	752,226	7.00	107,461
2014	49,057.73	29,435	27,050	22,008	8.00	2,751
2015	488,393.09	268,616	246,850	241,543	9.00	26,838
2016	126,764.16	63,382	58,246	68,518	10.00	6,852
2017	175,551.91	78,998	72,597	102,955	11.00	9,360
2018	1,050,049.65	420,020	385,986	664,064	12.00	55,339
2019	2,761,770.30	966,620	888,296	1,873,474	13.00	144,113
2020	1,684,121.39	505,236	464,297	1,219,824	14.00	87,130
2021	1,468,886.77	367,222	337,467	1,131,420	15.00	75,428
2022	686,599.39	137,320	126,193	560,406	16.00	35,025
2023	774,535.95	116,180	106,766	667,770	17.00	39,281
2024	839,943.11	83,994	77,188	762,755	18.00	42,375
2025	690,537.96	43,159	39,662	650,876	18.75	34,713
2026	480,905.34			480,905	20.00	24,045
	23,863,735.09	13,658,819	12,636,992	11,226,743		1,594,202

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 6.68

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	4,203.18	4,203	4,203			
2012	166,077.34	155,005	131,476	34,601	1.00	34,601
2013	512,813.67	444,440	376,976	135,838	2.00	67,919
2015	119,781.98	87,840	74,506	45,276	4.00	11,319
2016	129,470.90	86,314	73,212	56,259	5.00	11,252
2017	199,359.74	119,616	101,459	97,901	6.00	16,317
2018	513,796.53	274,023	232,427	281,370	7.00	40,196
2019	892,430.29	416,470	353,252	539,178	8.00	67,397
2020	503,800.03	201,520	170,930	332,870	9.00	36,986
2021	355,640.03	118,545	100,550	255,090	10.00	25,509
2022	102,618.95	27,365	23,211	79,408	11.00	7,219
2023	114,672.52	22,935	19,454	95,219	12.00	7,935
2024	153,090.24	20,412	17,314	135,776	13.00	10,444
2025	1,273,018.76	106,081	89,978	1,183,041	13.75	86,039
2026	1,142,643.01			1,142,643	15.00	76,176
	6,183,417.17	2,084,769	1,768,948	4,414,469		499,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 8.07

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2006	1,149.05	1,149	1,149			
2011	212,004.48	197,376	212,000	4	0.69	4
2012	1,133,964.11	1,034,175	1,110,797	23,167	0.88	23,167
2013	864,208.02	770,009	827,059	37,149	1.09	34,082
2015	332,998.29	278,720	299,371	33,627	1.63	20,630
2016	1,296,288.85	1,039,624	1,116,650	179,639	1.98	90,727
2022	19,125.90	7,593	8,156	10,970	6.03	1,819
2023	897,214.88	269,164	289,106	608,109	7.00	86,873
2024	32.47	6	6	26	8.00	3
2025	406,319.70	50,790	54,554	351,766	8.75	40,202
2026	207,046.94			207,047	10.00	20,705
	5,370,352.69	3,648,606	3,918,848	1,451,505		318,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 5.93

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R1.5						
NET SALVAGE PERCENT.. 0						
2006	164,282.90	163,461	164,283			
2011	1,139,564.95	977,747	1,021,542	118,023	1.42	83,115
2012	747,709.32	619,851	647,615	100,094	1.71	58,535
2013	1,030,400.91	821,230	858,014	172,387	2.03	84,920
2014	2,415,117.06	1,840,319	1,922,750	492,367	2.38	206,877
2015	276,170.68	199,671	208,615	67,556	2.77	24,388
2016	1,539,130.78	1,045,070	1,091,881	447,250	3.21	139,330
2017	3,457,853.27	2,174,990	2,272,412	1,185,441	3.71	319,526
2018	1,358,809.56	779,957	814,893	543,917	4.26	127,680
2019	789,920.71	406,809	425,031	364,890	4.85	75,235
2020	506,199.37	228,296	238,522	267,677	5.49	48,757
2021	2,336,905.01	895,035	935,125	1,401,780	6.17	227,193
2022	294,402.98	91,559	95,660	198,743	6.89	28,845
2023	1,092,381.80	258,894	270,490	821,892	7.63	107,718
2024	30.54	5	5	26	8.40	3
2025	3,495,555.30	353,051	368,865	3,126,690	8.99	347,796
2026	791,405.06			791,405	10.00	79,140
	21,435,840.20	10,855,945	11,335,703	10,100,137		1,959,058

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 9.14

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R4						
NET SALVAGE PERCENT.. 0						
2006	16,959,783.12	16,620,587	16,959,783			
2007	451,012.55	434,907	451,013			
2008	152,711.80	144,531	151,799	913	0.75	913
2009	13,345,714.98	12,373,346	12,995,554	350,161	1.02	343,295
2010	4,504,446.93	4,086,164	4,291,641	212,806	1.30	163,697
2011	8,226,058.35	7,262,458	7,627,659	598,399	1.64	364,877
2012	5,832,238.05	4,978,223	5,228,559	603,679	2.05	294,478
2013	6,362,374.05	5,194,433	5,455,641	906,733	2.57	352,814
2014	2,012,153.89	1,552,236	1,630,292	381,862	3.20	119,332
2015	344,132.28	248,512	261,009	83,123	3.89	21,368
2016	13,960,690.94	9,343,751	9,813,612	4,147,079	4.63	895,697
2017	8,010,419.95	4,903,498	5,150,076	2,860,344	5.43	526,767
2018	8,323,694.79	4,589,935	4,820,745	3,502,950	6.28	557,795
2019	7,573,942.52	3,695,024	3,880,833	3,693,110	7.17	515,078
2020	7,372,360.61	3,106,934	3,263,170	4,109,191	8.10	507,308
2021	10,788,307.69	3,814,422	4,006,235	6,782,073	9.05	749,400
2022	1,476,586.20	418,716	439,772	1,036,814	10.03	103,371
2023	11,448,640.98	2,445,086	2,568,039	8,880,602	11.01	806,594
2024	36.69	5	5	32	12.00	3
2025	9,950,789.83	888,506	933,186	9,017,604	12.75	707,263
2026	8,131,664.51			8,131,665	14.00	580,833
	145,227,760.71	86,101,274	89,928,623	55,299,138		7,610,883

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.24

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L2						
NET SALVAGE PERCENT.. 0						
1992	797.31	558	678	119	7.51	16
1993	192.43	133	162	30	7.77	4
1994	5,732.19	3,893	4,732	1,000	8.02	125
1997	78,384.57	50,919	61,898	16,487	8.76	1,882
1998	33,618.87	21,503	26,139	7,480	9.01	830
1999	89,536.91	56,408	68,571	20,966	9.25	2,267
2000	163,562.80	101,474	123,353	40,210	9.49	4,237
2001	148,863.63	90,926	110,531	38,333	9.73	3,940
2002	287,937.77	173,108	210,433	77,505	9.97	7,774
2003	6,770.77	4,003	4,866	1,905	10.22	186
2004	259,547.70	150,849	183,375	76,173	10.47	7,275
2005	426,354.06	243,363	295,836	130,518	10.73	12,164
2006	1,051,031.40	587,737	714,463	336,568	11.02	30,542
2007	124,869.11	68,328	83,061	41,808	11.32	3,693
2008	82,580.41	44,098	53,606	28,974	11.65	2,487
2009	1,449,721.00	752,695	914,989	534,732	12.02	44,487
2010	1,027,186.89	516,880	628,328	398,859	12.42	32,114
2011	63,512.91	30,816	37,460	26,053	12.87	2,024
2012	232,546.46	108,088	131,394	101,152	13.38	7,560
2013	1,140,578.21	505,048	613,945	526,633	13.93	37,806
2015	6,295.77	2,460	2,990	3,306	15.23	217
2016	479,510.67	173,391	210,777	268,734	15.96	16,838
2017	470,062.45	155,309	188,796	281,266	16.74	16,802
2018	1,478,650.93	440,047	534,929	943,722	17.56	53,743
2019	967,730.28	255,481	310,567	657,163	18.40	35,715
2020	35,161.98	8,059	9,797	25,365	19.27	1,316
2021	118,165.63	22,830	27,752	90,414	20.17	4,483
2023	156,095.00	18,482	22,467	133,628	22.04	6,063
	10,384,998.11	4,586,886	5,575,895	4,809,103		336,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 3.24

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
2006	464,911.45	423,688	460,796	4,115	1.33	3,094
2007	31,732.03	28,347	30,830	902	1.60	564
2008	149,712.40	130,949	142,418	7,294	1.88	3,880
2009	652,690.92	556,530	605,273	47,418	2.21	21,456
2012	204,972.09	156,736	170,464	34,508	3.53	9,776
2013	525,690.65	382,351	415,838	109,853	4.09	26,859
2018	184,802.10	90,429	98,349	86,453	7.66	11,286
2023	761,225.00	147,678	160,612	600,613	12.09	49,678
2025	50,193.30	4,082	4,440	45,753	13.78	3,320
	3,025,929.94	1,920,790	2,089,020	936,910		129,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 4.29

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2006	473,896.77	434,971	472,070	1,827	1.15	1,589
	473,896.77	434,971	472,070	1,827		1,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 0.34

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	267,444.02	267,444	267,444			
2002	37,547.76	36,046	35,994	1,554	1.00	1,554
2003	54,297.32	49,954	49,882	4,415	2.00	2,208
2004	151,581.74	133,392	133,199	18,383	3.00	6,128
2005	193,012.16	162,130	161,896	31,116	4.00	7,779
2006	70,768.32	56,615	56,533	14,235	5.00	2,847
2007	102,297.36	77,746	77,634	24,663	6.00	4,110
2009	353,686.96	240,507	240,160	113,527	8.00	14,191
2010	9,699.61	6,208	6,199	3,501	9.00	389
2012	6,514.15	3,648	3,643	2,871	11.00	261
2015	117,866.60	51,861	51,786	66,081	14.00	4,720
2016	69,623.72	27,849	27,809	41,815	15.00	2,788
2018	402,937.19	128,940	128,754	274,183	17.00	16,128
2019	294,123.34	82,355	82,236	211,887	18.00	11,772
2020	59,418.25	14,260	14,240	45,178	19.00	2,378
2021	46,516.77	9,303	9,290	37,227	20.00	1,861
2023	256,130.23	30,736	30,691	225,439	22.00	10,247
	2,493,465.50	1,378,994	1,377,390	1,116,076		89,361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 3.58

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS AND WORK EQUIPMENT - L & S LINE CREWS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	2,085,868.27	2,085,868	2,070,839	15,029		
	2,085,868.27	2,085,868	2,070,839	15,029		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,479.58	962	898	582	7.00	83
2018	3,646.18	1,458	1,360	2,286	12.00	190
2019	14,548.45	5,092	4,751	9,797	13.00	754
2020	7,654.37	2,296	2,142	5,512	14.00	394
2021	10,911.51	2,728	2,545	8,367	15.00	558
2022	60,995.24	12,199	11,382	49,613	16.00	3,101
2023	4,862,499.15	729,375	680,501	4,181,998	17.00	246,000
2024	2,820,327.91	282,033	263,134	2,557,194	18.00	142,066
2025	1,876,394.01	117,275	109,417	1,766,977	18.75	94,239
2026	150,460.55			150,461	20.00	7,523
	9,808,916.95	1,153,418	1,076,130	8,732,787		494,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 5.05

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,083,675.27	1,029,492	1,004,378	79,297	1.00	79,297
	1,083,675.27	1,029,492	1,004,378	79,297		79,297

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 7.32

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	622,393.04	622,393	622,393			
2007	1,485,082.06	1,410,828	1,430,973	54,109	1.00	54,109
2008	2,235,252.71	2,011,727	2,040,452	194,801	2.00	97,400
2009	2,754,400.84	2,341,241	2,374,671	379,730	3.00	126,577
2010	2,183,413.65	1,746,731	1,771,672	411,742	4.00	102,936
2011	2,317,991.96	1,738,494	1,763,318	554,674	5.00	110,935
2012	2,726,207.81	1,908,345	1,935,594	790,614	6.00	131,769
2013	622,934.92	404,908	410,690	212,245	7.00	30,321
2015	6,248,102.21	3,436,456	3,485,525	2,762,577	9.00	306,953
2016	2,232,929.46	1,116,465	1,132,407	1,100,522	10.00	110,052
2017	1,263,030.85	568,364	576,480	686,551	11.00	62,414
2018	2,038,564.11	815,426	827,069	1,211,495	12.00	100,958
2019	878,177.86	307,362	311,751	566,427	13.00	43,571
2020	1,800,833.95	540,250	547,964	1,252,870	14.00	89,491
2021	138,172.39	34,543	35,036	103,136	15.00	6,876
2022	4,270.96	854	866	3,405	16.00	213
2024	898,669.21	89,867	91,150	807,519	18.00	44,862
2025	112,844.55	7,053	7,154	105,691	18.75	5,637
	30,563,272.54	19,101,307	19,365,165	11,198,108		1,425,074

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 4.66

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	923.84	924	924			
2007	217,191.27	206,332	203,762	13,429	1.00	13,429
2008	151,264.76	136,138	134,443	16,822	2.00	8,411
2009	106,380.50	90,423	89,297	17,084	3.00	5,695
2010	456,301.62	365,041	360,495	95,807	4.00	23,952
2011	232,149.54	174,112	171,944	60,206	5.00	12,041
2012	229,120.54	160,384	158,386	70,735	6.00	11,789
2013	70,924.06	46,101	45,527	25,397	7.00	3,628
2015	168,192.20	92,506	91,354	76,838	9.00	8,538
2016	140,316.25	70,158	69,284	71,032	10.00	7,103
2017	60,151.54	27,068	26,731	33,421	11.00	3,038
2018	273,558.26	109,423	108,060	165,498	12.00	13,792
2019	56,275.46	19,696	19,451	36,824	13.00	2,833
2020	36,404.63	10,921	10,785	25,620	14.00	1,830
2021	43,400.24	10,850	10,715	32,685	15.00	2,179
2022	9,616.71	1,923	1,899	7,718	16.00	482
2023	8,058.62	1,209	1,194	6,865	17.00	404
2024	20,476.44	2,048	2,022	18,454	18.00	1,025
2025	64,565.91	4,035	3,985	60,581	18.75	3,231
	2,345,272.39	1,529,292	1,510,258	835,014		123,400

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 5.26

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	772,217.91	772,218	772,218			
2007	505,757.48	480,470	486,705	19,052	1.00	19,052
2008	218,879.88	196,992	199,548	19,332	2.00	9,666
2009	208,404.22	177,144	179,443	28,961	3.00	9,654
2010	1,017,268.80	813,815	824,375	192,894	4.00	48,224
2011	391,066.86	293,300	297,105	93,962	5.00	18,792
2012	328,516.20	229,961	232,945	95,571	6.00	15,928
2013	28,937.77	18,810	19,054	9,884	7.00	1,412
2016	207,525.28	103,763	105,109	102,416	10.00	10,242
2021	2,314.35	579	587	1,727	15.00	115
2022	610.87	122	124	487	16.00	30
2025	597.06	37	37	560	18.75	30
	3,682,096.68	3,087,211	3,117,250	564,847		133,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 3.62

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S4						
NET SALVAGE PERCENT.. 0						
2006	354,014.24	333,481	341,265	12,749	0.87	12,749
2011	280,707.77	241,409	247,044	33,664	2.10	16,030
2012	55,168.49	45,937	47,009	8,159	2.51	3,251
2013	450,077.80	359,464	367,854	82,224	3.02	27,226
2016	199,709.60	131,009	134,067	65,643	5.16	12,722
2019	85,668.15	39,979	40,912	44,756	8.00	5,594
	1,425,346.05	1,151,279	1,178,151	247,195		77,572

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 5.44

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.10 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	5,606,094.34	5,606,094	5,606,094			
2021	6,015,884.01	6,015,884	6,015,884			
2022	8,149,217.66	6,519,374	6,530,945	1,618,273	1.00	1,618,273
2023	1,312,865.83	787,719	789,117	523,749	2.00	261,874
2024	115,564.64	46,226	46,308	69,257	3.00	23,086
2025	37,906.56	9,477	9,494	28,413	3.75	7,577
	21,237,533.04	18,984,774	18,997,842	2,239,691		1,910,810

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.2 9.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.20 SOFTWARE (5 YEARS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 397.20 SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	25,469.28	25,469	25,469			
2019	57,944.50	57,944	57,945			
2020	5,744,828.27	5,744,828	5,744,828			
2021	17,433,490.14	17,433,490	17,433,490			
2022	22,226,442.63	17,781,154	18,672,418	3,554,025	1.00	3,554,025
2023	11,037,194.16	6,622,316	6,954,254	4,082,941	2.00	2,041,470
2024	2,130,519.79	852,208	894,924	1,235,596	3.00	411,865
	58,655,888.77	48,517,409	49,783,328	8,872,561		6,007,360
ACCOUNT 397.20 SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,984,322.22	4,189,026	4,484,373	1,499,949	3.00	499,983
2020	5,366,289.93	3,219,774	3,446,784	1,919,506	4.00	479,876
	11,350,612.15	7,408,800	7,931,157	3,419,455		979,859
ACCOUNT 397.20 SOFTWARE (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	26,994,276.54	8,998,002	9,688,786	17,305,490	10.00	1,730,549
2022	18,079,556.35	4,821,275	5,191,408	12,888,148	11.00	1,171,650
2023	1,712,305.77	342,461	368,752	1,343,554	12.00	111,963
	46,786,138.66	14,161,738	15,248,947	31,537,192		3,014,162
	116,792,639.58	70,087,947	72,963,432	43,829,208		10,001,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.4	8.56

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.27 SOFTWARE - CLOUD (5 YEARS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 397.27 SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,510,989.78	2,510,990	2,510,990			
2021	5,388,480.05	5,388,480	5,388,480			
2022	10,875,894.33	8,700,715	9,328,580	1,547,315	1.00	1,547,315
2023	19,833,411.97	11,900,047	12,758,783	7,074,629	2.00	3,537,314
2024	1,355,250.38	542,100	581,219	774,031	3.00	258,010
2025	2,443,810.45	610,953	655,041	1,788,770	3.75	477,005
	42,407,836.96	29,653,285	31,223,093	11,184,744		5,819,644
ACCOUNT 397.27 SOFTWARE - CLOUD (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	13,595,941.06	8,157,565	8,992,917	4,603,024	4.00	1,150,756
2021	7,347,634.05	3,673,817	4,050,024	3,297,610	5.00	659,522
2022	38,420,573.02	15,368,229	16,941,969	21,478,604	6.00	3,579,767
	59,364,148.13	27,199,611	29,984,910	29,379,238		5,390,045
ACCOUNT 397.27 SOFTWARE - CLOUD (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	15,658,479.27	6,263,392	6,939,227	8,719,252	9.00	968,806
2022	68,578,464.13	18,287,819	20,261,119	48,317,345	11.00	4,392,486
2023	24,336,677.81	4,867,336	5,392,533	18,944,145	12.00	1,578,679
	108,573,621.21	29,418,547	32,592,879	75,980,742		6,939,971
	210,345,606.30	86,271,443	93,800,882	116,544,724		18,149,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4						8.63

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	881,178.10	881,178	881,178			
2011	163,984.89	163,985	163,985			
2012	367,709.32	343,194	367,709			
2013	169,443.57	146,852	159,941	9,503	2.00	4,752
2014	10,183.97	8,147	8,873	1,311	3.00	437
2015	3,610,139.05	2,647,423	2,883,389	726,750	4.00	181,688
2017	62,118.39	37,271	40,593	21,525	6.00	3,588
2019	2,017,235.22	941,383	1,025,289	991,946	8.00	123,993
2020	676,296.26	270,519	294,631	381,665	9.00	42,407
	7,958,288.77	5,439,952	5,825,588	2,132,701		356,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 4.48

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	443,498.92	443,499	443,499			
2007	11,967.00	11,369	9,056	2,911	1.00	2,911
2008	149,611.42	134,650	107,253	42,358	2.00	21,179
2009	64,854.48	55,126	43,910	20,944	3.00	6,981
2010	256,067.52	204,854	163,173	92,895	4.00	23,224
2011	669,790.06	502,343	400,134	269,656	5.00	53,931
2012	240,642.22	168,450	134,176	106,466	6.00	17,744
2013	919,219.50	597,493	475,924	443,296	7.00	63,328
2014	366,952.60	220,172	175,375	191,578	8.00	23,947
2015	262,593.22	144,426	115,040	147,553	9.00	16,395
2016	604,563.84	302,282	240,778	363,786	10.00	36,379
2018	249,871.18	99,948	79,612	170,259	12.00	14,188
2019	400,294.42	140,103	111,597	288,697	13.00	22,207
2020	430,082.86	129,025	102,773	327,310	14.00	23,379
2021	1.57			2	15.00	
2023	23,632.36	3,545	2,824	20,808	17.00	1,224
2025	0.50					
	5,093,643.67	3,157,285	2,605,124	2,488,520		327,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 6.42

PART VIII. EXPERIENCED NET SALVAGE

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.20	36,293,329.46			
303.60	96,920,317.70			
350.20	14,587.61			
352.00	1,180,337.13	766,496.48	782.50	765,713.98-
353.00	26,385,733.72	8,857,829.61	54,837.72	8,802,991.89-
354.00	2,981,690.49	5,500,713.43	641,908.87	4,858,804.56-
354.20	318,249.11			
355.00	4,250,368.70	11,482,758.26	332,022.48	11,150,735.78-
355.20	9,357.86			
356.00	2,460,864.87	7,855,574.06	106,697.29	7,748,876.77-
357.00		92,708.89		92,708.89-
358.00		77.44	60,098.74-	60,176.18-
361.00	201,777.89	68,287.49		68,287.49-
362.00	606,931.08	2,818,300.18	18,745.43	2,799,554.75-
364.20		91,250.11		91,250.11-
364.40	2,862,162.71	11,707,417.43	9,163.52-	11,716,580.95-
364.60	.33			
364.80	1,942,013.56			
365.00	5,281,399.66	10,069,638.97	3,796.95	10,065,842.02-
366.00	32,106.82	488,878.05	.21	488,877.84-
367.00	1,103,154.55	1,551,340.93	87.11-	1,551,428.04-
368.20	8,346,210.31	2,019,781.73	37,465.38	1,982,316.35-
368.40	3,135,701.23	290,040.05		290,040.05-
368.60	2,233.50			
369.00	170,169.43	89,348.52	282.33-	89,630.85-
370.20	6,519,660.98			
370.50		109,346.30		109,346.30-
371.40	10,520.71	161,045.87	.73	161,045.14-
373.20	372,067.93	631,972.42	1,017,950.25	385,977.83
389.20	45,996.30			
390.20	7,739,886.68	1,010,154.77		1,010,154.77-
390.40	2,179,720.65	132,754.00		132,754.00-
391.10	23,862,816.11	760.93		760.93-
391.20	867,762.66	3,495.88	4,847.85	1,351.97
391.40	64,918.46			
391.60	24,928,133.67	23,313.52		23,313.52-
392.20			18,710.47	18,710.47
392.30	153,915.70		784,510.00	784,510.00
394.00	124,037.69			
394.20	1,593.68	2,741.48		2,741.48-
394.60	648,611.50			
394.80	3,293.81			
395.00	153,251.33			
397.00	70,924.12	2,736.70-		2,736.70
398.00	21,085.00			
	262,266,894.70	65,823,290.10	2,952,644.43	62,870,645.67-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.20	38,836,836.58			
303.60	3,193,357.82			
352.00	1,866,805.75	42,985.43	6,085.07	36,900.36-
353.00	30,763,459.75	16,978,328.04	454,897.24	16,523,430.80-
354.00	6,382,738.79	3,607,749.61	62,643.56	3,545,106.05-
354.20	5,875.35			
355.00	7,453,505.89	4,289,212.41	171,877.14	4,117,335.27-
355.20	4,579.68			
356.00	5,110,219.52	6,769,568.60	705,219.24	6,064,349.36-
357.00		8,673.48		8,673.48-
358.00		16.92		16.92-
360.40			.12	.12
361.00	36,327.90	353,549.95		353,549.95-
362.00	1,561,669.12	3,468,967.74	151,532.34	3,317,435.40-
364.20		28,124.54		28,124.54-
364.40	1,863,961.64	12,329,638.14	3,313.19-	12,332,951.33-
364.80	446,114.00			
365.00	7,701,566.15	8,134,440.03	2,132.05-	8,136,572.08-
366.00	32,100.27	405,451.26	1,512.72-	406,963.98-
367.00	1,194,791.02	1,329,969.24	15,449.64-	1,345,418.88-
368.20	11,684,248.35	2,485,057.75	65,350.10	2,419,707.65-
368.40	1,428,802.59	418,341.83		418,341.83-
368.60	4,901.98			
369.00	158,436.28	62,002.63	2.76-	62,005.39-
370.50		125,822.14		125,822.14-
371.40	3,137.94	146,624.26	.01	146,624.25-
373.20	166,304.25	110,159.15	166.95-	110,326.10-
390.20	4,714,018.40	325,334.74		325,334.74-
390.40	625,048.39	10,978.72		10,978.72-
391.10	2,520,042.57			
391.20	1,340,108.98	38,117.58	574.00	37,543.58-
391.40	974,823.33			
391.60	28,870,974.91	240,826.95	964.10-	241,791.05-
392.10	625,534.15			
392.20	2,388,917.21			
392.30			1,728,763.66	1,728,763.66
393.00	9,077.76			
394.00	466,162.40			
394.20	869.32			
394.60	23,423.00		18,389.48	18,389.48
394.80	35,245.76			
395.00	444,104.06			
397.00	43,706.73			
398.00	1,293,415.18	2,626.68		2,626.68-
	164,275,212.77	61,712,567.82	3,341,790.55	58,370,777.27-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.20	14,793,338.63			
303.60	328,411.19			
352.00	580,610.04	408,875.92	63,509.70	345,366.22-
353.00	5,092,889.19	5,804,733.67	1,502,571.07	4,302,162.60-
354.00	1,735,799.94	218,094.46	25,836.23	192,258.23-
354.20	4,036.76			
355.00	421,455.98	2,688,451.26	51,353.21	2,637,098.05-
355.20	16,454.56			
356.00	668,196.44	7,924,472.63	746,895.15	7,177,577.48-
357.00		133.52		133.52-
358.00		.07-		.07
361.00	3,757.43	3,878.86		3,878.86-
362.00	1,413,262.85	1,440,304.56	1,222.88	1,439,081.68-
364.20	263.26	1,797.67-		1,797.67
364.40	75,596.41	7,614,733.39	1,958.83	7,612,774.56-
364.80	254,447.89			
365.00	526,781.53	8,238,191.41	24,213.61	8,213,977.80-
366.00	286.87	28,006.79	85.92	27,920.87-
367.00	5,361.30	323,916.85	878.89	323,037.96-
368.20	6,891,447.71	1,772,622.48	206,465.14	1,566,157.34-
368.40	1,552,495.23	330,312.71		330,312.71-
368.60	1,949.15			
369.00	2,716.88	62,800.07	41.15	62,758.92-
370.50		298,909.17		298,909.17-
371.40	181.65	135,279.55	.03-	135,279.58-
373.20	9,013.14	61,956.76	88.46	61,868.30-
390.20	2,226,013.55	1,917,036.67	2,400.00-	1,919,436.67-
390.40	346,634.17	25,873.24		25,873.24-
391.10	326,565.74			
391.20	588,012.41			
391.40	550,474.89			
391.60	6,438,230.41	139,446.95-		139,446.95
392.10	1,044,399.22			
392.20	2,044,192.81			
392.30	42,696.80		1,163,607.33	1,163,607.33
392.40	22,247.07			
393.00	8,842.66			
394.00	470,192.89			
394.20		4,162.35		4,162.35-
394.60	951,155.23	550.14		550.14-
394.80	31,583.95			
397.00	193,230.96			
398.00	55,188.12	10,648.76		10,648.76-
	49,718,414.91	39,172,700.53	3,786,327.54	35,386,372.99-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.20	17,582,483.60			
352.00	62,685.95	42,197.61	125,218.69	83,021.08
353.00	2,159,051.32	3,266,014.89	315,681.60	2,950,333.29-
354.00	22,561,363.59	87,562.59	1,249.41	86,313.18-
355.00	13,896,031.56	2,074,774.63	327,788.14	1,746,986.49-
356.00	12,672,464.46	4,936,140.23	970,795.79	3,965,344.44-
358.00	249,966.81			
361.00		9,250.05		9,250.05-
362.00	527,624.31	1,263,178.36	47,328.15	1,215,850.21-
364.20	69.21	130.79		130.79-
364.40	2,163,714.49	13,110,937.85	3,765.16	13,107,172.69-
364.80	498,506.37			
365.00	3,153,018.51	10,367,057.06	3,984.27	10,363,072.79-
366.00	75,325.87	271,373.45	5.28	271,368.17-
367.00	1,835,020.18	437,189.36		437,189.36-
368.20	7,124,202.59	3,200,549.93	336,942.38	2,863,607.55-
368.40	1,730,468.27	577,350.27		577,350.27-
368.60	7,760.50			
369.00	445,443.56	404,733.04		404,733.04-
370.50		1,288,741.41		1,288,741.41-
371.40	12,346.62	123,513.45		123,513.45-
373.20	475,557.38	64,968.45	739.63	64,228.82-
390.20	3,891,653.06	849,217.95		849,217.95-
390.40	166,097.54	7,111.85		7,111.85-
391.10	781,116.46			
391.20	37,985.10			
391.60	13,824,310.53	16,944.35	4,224.36-	21,168.71-
392.10	125,092.00			
392.20	380,646.63			
392.30			778,144.77	778,144.77
394.00	421,774.69			
394.60		2,394.54		2,394.54-
394.80	3,231.14			
395.00	3,772.58			
397.00	1,696,671.38	1,225.93		1,225.93-
398.00	53,877.50			
	108,619,333.76	42,402,558.04	2,907,418.91	39,495,139.13-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
351.10	552,364.06			
351.20	122,034.67			
351.31	154,731.92	53,195.73	606.56	52,589.17-
352.00	615,685.93	299,594.66	36,517.65	263,077.01-
353.00	16,479,025.14	9,453,697.82	1,399,605.62	8,054,092.20-
354.00	27,157,344.34	11,911,005.81	731,365.95	11,179,639.86-
355.00	9,989,245.74	1,286,966.07	320,904.46	966,061.61-
356.00	10,015,460.63	14,029,206.25	1,770,355.28	12,258,850.97-
358.00		33,467.41		33,467.41-
360.40		4.18		4.18-
361.00	6,510.44	8,194.55	161.23	8,033.32-
362.00	4,470,690.69	8,503,925.41	246,117.62	8,257,807.79-
363.10	2,035,776.70			
363.20	1,096,959.24			
363.26	16,831.31			
363.36	92,259.08			
364.20	3,269.99	2,527.63-		2,527.63
364.40	3,093,926.90	21,299,730.93	13,148.60	21,286,582.33-
364.80	84,824.47	984.71		984.71-
365.00	9,635,088.00	22,462,381.20	30,386.85	22,431,994.35-
366.00	80,426.17	665,361.82	107.34	665,254.48-
367.00	1,106,102.83	1,213,186.46	1,535.85-	1,214,722.31-
368.20	8,372,185.14	3,681,402.85	280,369.07	3,401,033.78-
368.40	1,655,560.58	525,358.35	178.94	525,179.41-
368.60	2,484.23			
369.00	506,851.48	991,222.70	3,308.46	987,914.24-
370.50		765,286.61		765,286.61-
371.40	15,668.83	88,578.79	641.70	87,937.09-
373.20	483,284.01	315,421.85	123,492.22	191,929.63-
389.20	2,248,620.60			
390.20	110,354,468.99	311,174.39	40,344.94	270,829.45-
390.40	23,296,694.20	42,687.34	1,000.00	41,687.34-
391.10	2,407,654.39			
391.20	3,665,483.51	737.92	.57	737.35-
391.40	824,765.64	2,357.99		2,357.99-
392.10	446,951.67			
392.20	3,388,060.59			
392.30	199,015.80		576,397.99	576,397.99
393.00	214,952.26			
394.00	747,571.27			
394.20	133,692.10			
394.60	487,405.31			
394.80	15,517.28			
395.00	216,929.14			

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
397.10	2,202,972.28			
397.20	4,382,655.76			
397.27	8,557,170.27			
397.30	43,858.25			
398.00	103,480.75			
	261,782,512.58	97,942,604.17	5,573,475.20	92,369,128.97-
TOTAL	846,662,368.72	307,053,720.66	18,561,656.63	288,492,064.03-

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2027

Exhibit JJS 3

Prepared by:

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

PPL ELECTRIC UTILITIES CORPORATION

Allentown, Pennsylvania

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

September 8, 2025

PPL Electric Utilities Corporation
827 Hausman Road
Allentown, PA 18104

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle
081602.100

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PART I. RESULTS OF STUDY

PPL ELECTRIC UTILITIES CORPORATION
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-10 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to June 30, 2027. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended June 30, 2027. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book depreciation reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-6.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	80-S4	268,355,021.26	75,518,802	192,836,219	3,227,915	1.20	59.7
351.1	COMPUTER HARDWARE	5-SQ	17,667,381.50	12,982,779	4,684,602	2,205,756	12.48	2.1
351.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	35,804,661.52	26,434,777	9,369,885	4,416,549	12.34	2.1
	10-YEAR ASSETS	10-SQ	23,426,304.82	8,892,489	14,533,816	2,828,211	12.07	5.1
	TOTAL ACCOUNT 351.2		59,230,966.34	35,327,266	23,903,701	7,244,760	12.23	3.3
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,054,060.30	1,043,641	10,419	868	0.08	12.0
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	214,445,772.35	66,555,443	147,890,329	16,179,071	7.54	9.1
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	26,214,351.88	8,408,511	17,805,841	1,316,838	5.02	13.5
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196,680.34	50,082	146,598	11,625	5.91	12.6
352	STRUCTURES AND IMPROVEMENTS	65-R2	315,026,123.14	45,612,517	269,413,606	4,857,683	1.54	55.5
353	STATION EQUIPMENT	44-R1.5	3,242,970,035.49	540,202,014	2,702,768,021	74,191,384	2.29	36.4
354	TOWERS AND FIXTURES	75-R3	3,295,604,693.80	371,909,568	2,923,695,126	45,939,136	1.39	63.6
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304,069.85	7,966,715	3,337,355	83,232	0.74	40.1
355	POLES AND FIXTURES	45-R0.5	371,682,173.72	33,776,110	337,906,064	8,796,275	2.37	38.4
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572,211.63	5,642,846	6,929,366	129,445	1.03	53.5
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	2,117,312,822.68	235,473,313	1,881,839,510	33,040,761	1.56	57.0
357	UNDERGROUND CONDUIT	60-S4	31,718,322.31	8,105,605	23,612,717	487,291	1.54	48.5
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343,105.24	31,846,633	80,496,472	2,134,408	1.90	37.7
359	ROADS AND TRAILS	80-R4	6,572,347.22	3,982,228	2,590,119	65,865	1.00	39.3
	TOTAL TRANSMISSION PLANT		**10,104,270,139.05**	**1,484,404,073**	**8,619,866,065**	**199,912,313**	**1.98**	**43.1**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	80-R4	80,709,435.22	41,596,195	39,113,240	756,214	0.94	51.7
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	63,727,935.26	21,397,940	42,329,995	814,600	1.28	52.0
362	STATION EQUIPMENT	53-R2	1,071,977,539.69	234,310,665	837,666,875	19,951,434	1.86	42.0
363	ENERGY STORAGE EQUIPMENT	15-L3	6,302.11	3,074	3,228	431	6.84	7.5
363.1	COMPUTER HARDWARE	5-SQ	43,762,626.45	27,802,790	15,959,836	6,372,155	14.56	2.5
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698,698.88	8,769,364	5,929,335	1,950,475	13.27	3.0
363.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	127,443,902.25	44,321,322	83,122,580	23,573,899	18.50	3.5
	10-YEAR ASSETS	10-SQ	102,282,874.95	10,025,057	92,257,818	10,236,937	10.01	9.0
	15-YEAR ASSETS	15-SQ	76,955,242.49	9,654,008	67,301,234	4,974,039	6.46	13.5
	CLOUD - 5-YEAR ASSETS	5-SQ	56,458,615.80	15,914,282	40,544,334	11,817,365	20.93	3.4
	CLOUD - 10-YEAR ASSETS	10-SQ	6,897,487.44	1,093,941	5,803,546	748,845	10.86	7.7
	TOTAL ACCOUNT 363.2		370,038,122.93	81,008,610	289,029,512	51,351,085	13.88	5.6
363.3	COMMUNICATION EQUIPMENT	15-SQ	7,994,289.84	6,245,430	1,748,860	462,734	5.79	3.8
363.31	COMMUNICATION EQUIPMENT - RF	20-S2	1,700,126.22	562,705	1,137,421	104,243	6.13	10.9
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2	15,033,420.04	3,825,405	11,208,015	974,565	6.48	11.5
363.33	COMMUNICATION EQUIPMENT - SE	25-R2	6,652,873.20	2,953,753	3,699,120	379,675	5.71	9.7
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5	11,886,379.39	3,631,912	8,254,467	899,067	7.56	9.2
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5	1,692,216.17	324,361	1,367,855	105,659	6.24	12.9

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
364.2	POLES, TOWERS AND FIXTURES - TOWERS	70-R3		24,391,777.05	10,251,570	14,140,207	301,286	1.24	46.9
364.4	POLES, TOWERS AND FIXTURES - POLES	55-R0.5		1,821,625,957.87	513,300,694	1,308,325,264	28,463,695	1.56	46.0
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3		153,513.71	85,065	68,449	1,763	1.15	38.8
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3		35,560,345.14	21,097,483	14,462,862	362,757	1.02	39.9
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5		1,947,221,212.72	394,638,833	1,552,582,380	32,910,841	1.69	47.2
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2		14,336.89	1,705	12,632	712	4.97	17.7
366	UNDERGROUND CONDUIT	70-R3		377,893,800.43	92,225,034	285,668,766	5,087,997	1.35	56.1
367	UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5		994,823,276.51	298,939,106	695,884,171	15,972,043	1.61	43.6
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ		452,029,450.66	144,912,624	307,116,827	13,649,399	3.02	22.5
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ		316,674,337.08	119,212,551	197,461,786	6,623,040	2.09	29.8
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ		46,477.56	28,328	18,150	562	1.21	32.3
369	SERVICES	60-R2		846,971,068.98	430,314,690	416,656,379	9,513,768	1.12	43.8
370.2	METERS - AMR	15-SQ		40,199,492.47	19,330,315	20,869,177	5,864,887	14.59	3.6
370.4	METERS - SMART METERS	15-SQ		11,989,987.64	2,119,002	9,870,986	836,113	6.97	11.8
370.5	METERS - RF MESH AMR	15-SQ		288,937,041.99	176,040,379	112,896,663	18,824,236	6.51	6.0
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3		319,228.36	234,624	84,604	9,383	2.94	9.0
371.4	AREA LIGHTING FIXTURES	25-L0.5		14,709,807.05	8,297,350	6,412,457	349,925	2.38	18.3
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5		230,575,614.89	81,290,032	149,285,583	5,546,393	2.41	26.9
	TOTAL DISTRIBUTION PLANT			**9,094,016,692.40**	**2,744,751,589**	**6,349,265,102**	**228,441,137**	**2.51**	**27.8**
	GENERAL PLANT								
387.3	ENERGY STORAGE EQUIPMENT	15-L3		621,594.95	303,119	318,476	42,520	6.84	7.5
389.4	LAND RIGHTS	75-R4		1,993.78	401	1,593	109	5.47	14.6
390.2	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	50-S0.5	*	351,037,714.04	118,770,073	232,267,639	17,447,586	4.97	13.3
	BUILDINGS - MINOR	45-R3		6,498,847.03	1,839,832	4,659,015	209,200	3.22	22.3
	TOTAL ACCOUNT 390.2			357,536,561.07	120,609,905	236,926,654	17,656,786	4.94	13.4
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1		39,285,629.20	2,482,087	36,803,542	2,083,854	5.30	17.7
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		24,534,139.13	13,241,990	11,292,149	1,184,809	4.83	9.5
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		8,942,213.99	2,352,781	6,589,433	658,211	7.36	10.0
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3		5,298,013.06	3,439,071	1,858,942	428,326	8.08	4.3
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5		21,848,433.09	10,976,923	10,871,510	2,127,113	9.74	5.1
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4		165,289,108.45	96,905,187	68,383,921	8,844,745	5.35	7.7
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	25-L2		10,384,998.11	5,912,369	4,472,629	324,912	3.13	13.8
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3		3,513,763.17	2,232,005	1,281,758	150,121	4.27	8.5
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3		1,125,513.84	474,235	651,279	46,520	4.13	14.0
393	STORES EQUIPMENT	25-SQ		2,226,021.48	1,194,026	1,031,995	89,073	4.00	11.6
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		9,971,830.95	1,575,868	8,395,963	502,986	5.04	16.7
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ		1,083,675.27	1,083,675	0	0	0.00	0.0
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		29,940,879.50	20,133,220	9,807,660	1,373,734	4.59	7.1
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		2,344,348.55	1,632,669	711,680	110,427	4.71	6.4
395	LABORATORY EQUIPMENT	20-SQ		2,909,878.77	2,463,182	446,697	119,195	4.10	3.7
396	POWER OPERATED EQUIPMENT	15-S4		1,425,346.05	1,255,690	169,656	53,288	3.74	3.2
397.1	COMPUTER EQUIPMENT	5-SQ		21,237,533.04	20,909,192	328,341	292,014	1.37	1.1

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
397.2	SOFTWARE							
	5-YEAR ASSETS	5-SQ	58,655,888.77	55,789,691	2,866,198	2,452,326	4.18	1.2
	10-YEAR ASSETS	10-SQ	11,350,612.15	8,910,715	2,439,897	978,516	8.62	2.5
	15-YEAR ASSETS	15-SQ	46,786,138.66	18,261,974	28,524,165	3,014,386	6.44	9.5
	TOTAL ACCOUNT 397.2		116,792,639.58	82,962,380	33,830,260	6,445,228	5.52	5.2
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	5-SQ	42,407,836.96	37,041,448	5,366,389	4,270,279	10.07	1.3
	10-YEAR ASSETS	10-SQ	59,364,148.13	35,375,175	23,988,973	5,387,941	9.08	4.5
	15-YEAR ASSETS	15-SQ	108,573,621.21	39,530,733	69,042,888	6,941,125	6.39	9.9
	TOTAL ACCOUNT 397.27		210,345,606.30	111,947,356	98,398,250	16,599,345	7.89	5.9
397.3	COMMUNICATION EQUIPMENT	15-SQ	7,958,288.77	6,182,119	1,776,170	353,209	4.44	5.0
398	MISCELLANEOUS EQUIPMENT	20-SQ	4,650,144.75	2,475,869	2,174,276	335,684	7.22	6.5
	TOTAL GENERAL PLANT		**1,049,268,154.85**	**512,745,319**	**536,522,834**	**59,822,209**	**5.70**	**9.0**
TOTAL DEPRECIABLE PLANT			**20,247,554,986.30**	**4,741,900,981**	**15,505,654,001**	**488,175,659**	**2.41**	**31.8**
NONDEPRECIABLE PLANT								
301	ORGANIZATION		476,251.80					
302	FRANCHISES AND CONSENTS		147,083.87					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46,959.00					
350.2	LAND		58,654,694.83					
360.2	LAND		32,783,660.79					
389.2	LAND		7,243,453.80					
TOTAL NONDEPRECIABLE PLANT			**99,352,104.09**					
TOTAL UTILITY PLANT			**20,346,907,090.39**					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.

** NEW ADDITIONS IN THE FOLLOWING ACCOUNTS WILL USE THE RATE INDICATED.

391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIPMENT	20.00
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	20.00
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	5.00

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD TO JUNE 30, 2027 OF THE BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR +	ANNUAL ACCRUALS -	RETIREMENTS +	AMORTIZATION OF NET SALVAGE +	GROSS SALVAGE -	COST OF REMOVAL +	MISCELLANEOUS DEBITS AND CREDITS =	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	TRANSMISSION PLANT									
350.4	LAND RIGHTS	72,315,644	3,203,158						75,518,802	28.14
351.1	COMPUTER HARDWARE	9,059,364	3,923,415						12,982,779	73.48
351.2	COMPUTER SOFTWARE									
	5-YEAR ASSETS	20,711,845	5,722,932						26,434,777	73.83
	10-YEAR ASSETS	6,078,990	2,813,499						8,892,489	37.96
	TOTAL ACCOUNT 351.2	26,790,835	8,536,431	-	-	-	-	-	35,327,266	
351.3	COMMUNICATION EQUIPMENT	1,042,798	843						1,043,641	99.01
351.31	COMMUNICATION EQUIPMENT - OH	49,141,245	17,403,680		10,518				66,555,443	17.29
351.32	COMMUNICATION EQUIPMENT - SE	7,053,171	1,355,340						8,408,511	26.02
351.33	COMMUNICATION EQUIPMENT - UG	38,281	11,801						50,082	17.34
352	STRUCTURES AND IMPROVEMENTS	41,836,976	4,755,999	851,617	215,077	37,409	381,327		45,612,517	14.48
353	STATION EQUIPMENT	501,293,803	71,195,830	27,381,114	8,352,453	841,098	14,100,056		540,202,014	16.66
354	TOWERS AND FIXTURES	364,520,606	44,139,008	26,268,543	5,245,354	662,500	16,389,357		371,909,568	11.29
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	7,883,065	83,650						7,966,715	70.48
355	POLES AND FIXTURES	21,661,327	9,106,213		3,008,570				33,776,110	9.09
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	5,513,352	129,494						5,642,846	44.88
356	OVERHEAD CONDUCTORS AND DEVICES	214,419,477	31,444,640	6,580,202	7,976,310	796,840	12,583,752		235,473,313	11.12
357	UNDERGROUND CONDUIT	7,606,111	488,462		11,032				8,105,605	25.55
358	UNDERGROUND CONDUCTORS AND DEVICES	29,699,400	2,134,519		12,715				31,846,633	28.35
359	ROADS AND TRAILS	3,915,847	66,381						3,982,228	60.59
	TOTAL TRANSMISSION PLANT	**1,363,791,302**	**197,978,865**	**61,081,475**	**24,832,027**	**2,337,846**	**43,454,491**	**-**	**1,484,404,073**	
	DISTRIBUTION PLANT									
360.4	LAND RIGHTS	40,837,581	758,613		1				41,596,195	51.54
361	STRUCTURES AND IMPROVEMENTS	20,526,208	811,777	11,762	82,291		10,574		21,397,940	33.58
362	STATION EQUIPMENT	225,578,009	18,775,046	5,433,512	3,702,435	178,246	8,489,560		234,310,665	21.86
363	ENERGY STORAGE EQUIPMENT	2,632	442						3,074	48.78
363.1	COMPUTER HARDWARE	17,725,304	10,077,486						27,802,790	63.53
363.15	COMPUTER HARDWARE - SCADA	6,326,440	2,442,924						8,769,364	26.87
363.2	COMPUTER SOFTWARE									
	5-YEAR ASSETS	20,477,068	23,844,254						44,321,322	34.78
	10-YEAR ASSETS	2,423,246	7,601,811						10,025,057	9.80
	15-YEAR ASSETS	4,698,090	4,955,918						9,654,008	12.54
	CLOUD - 5-YEAR ASSETS	4,912,380	11,001,902						15,914,282	28.19
	CLOUD - 10-YEAR ASSETS	344,874	749,067						1,093,941	15.86
	TOTAL ACCOUNT 363.2	32,855,658	48,152,951	-	-	-	-	-	81,008,610	
363.3	COMMUNICATION EQUIPMENT	5,780,162	465,268						6,245,430	78.19
363.31	COMMUNICATION EQUIPMENT - RF	456,447	106,258						562,705	33.10
363.32	COMMUNICATION EQUIPMENT - SUB RF	2,836,206	989,199						3,825,405	15.96
363.33	COMMUNICATION EQUIPMENT - SE	2,531,961	421,792						2,953,753	34.40
363.35	COMMUNICATION EQUIPMENT - OH	2,637,146	994,766						3,631,912	16.36
363.36	COMMUNICATION EQUIPMENT - UG	216,567	107,794						324,361	9.99
364.2	POLES, TOWERS AND FIXTURES - TOWERS	9,986,554	294,207	18,026	15,875		27,039		10,251,570	42.03
364.4	POLES, TOWERS AND FIXTURES - POLES	491,738,047	26,842,399	7,351,505	13,032,037	66,974	11,027,258		513,300,694	28.18
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	83,300	1,765						85,065	55.41
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	20,994,798	359,373	256,885	197				21,097,483	59.33
365	OVERHEAD CONDUCTORS AND DEVICES	379,352,047	30,903,688	11,248,270	12,407,102	96,671	16,872,405		394,638,833	20.27
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	992	713						1,705	11.89
366	UNDERGROUND CONDUIT	88,579,194	4,688,179	575,677	396,853		863,515		92,225,034	24.41
367	UNDERGROUND CONDUCTORS AND DEVICES	289,597,415	14,819,382	3,517,809	1,089,429		3,049,311		298,939,106	30.05
368.2	LINE TRANSFORMERS - OVERHEAD	139,148,569	13,211,900	7,797,028	2,459,350	115,812	2,225,979		144,912,624	32.06
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	114,680,457	6,473,039	1,984,108	438,805		395,642		119,212,551	37.65
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	33,499	1,516	6,687					28,328	60.95

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD TO JUNE 30, 2027 OF THE BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR +	ANNUAL ACCRUALS	- RETIREMENTS	+ AMORTIZATION OF NET SALVAGE	+ GROSS SALVAGE	- COST OF REMOVAL	+ MISCELLANEOUS DEBITS AND CREDITS	= BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
369	SERVICES	421,561,494	9,305,586	518,880	353,168	8,423	395,102		430,314,690	50.81
370.2	METERS - AMR	13,485,309	5,845,006						19,330,315	48.09
370.4	METERS - SMART METERS	1,282,101	836,901						2,119,002	17.67
370.5	METERS - RF MESH AMR	156,639,989	18,893,703		506,687				176,040,379	60.93
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	224,536	10,088						234,624	73.50
371.4	AREA LIGHTING FIXTURES	7,874,347	343,068	16,732	116,746		20,079		8,297,350	56.41
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	76,942,949	5,190,011	875,329	48,578	412,013	428,190		81,290,032	35.26
	TOTAL DISTRIBUTION PLANT	**2,570,515,918**	**222,124,841**	**39,612,210**	**34,649,552**	**878,139**	**43,804,654**	**-**	**2,744,751,589**	
	GENERAL PLANT									
387.3	ENERGY STORAGE EQUIPMENT	259,545	43,574						303,119	48.76
389.4	LAND RIGHTS	288	113						401	20.11
390.2	STRUCTURES AND IMPROVEMENTS									
	BUILDINGS - MAJOR	103,454,633	17,255,886	2,397,724	812,437		355,159		118,770,073	33.83
	BUILDINGS - MINOR	1,625,835	216,037	2,520	854		373		1,839,832	28.31
	TOTAL ACCOUNT 390.2	105,080,468	17,471,922	2,400,244	813,291	-	355,533	-	120,609,905	
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	1,557,198	2,079,882	1,133,000	35,302		57,294		2,482,087	6.32
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	12,636,992	1,618,613	1,048,170	34,555				13,241,990	53.97
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,768,948	587,564	4,203	472				2,352,781	26.31
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	3,918,848	315,959	795,736					3,439,071	64.91
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	11,335,703	1,981,118	2,338,026	(1,871)				10,976,923	50.24
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	89,928,623	8,203,599	409,415	(940,445)	122,825			96,905,187	58.63
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	5,575,895	336,474						5,912,369	56.93
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,089,020	142,985						2,232,005	63.52
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	472,070	2,165						474,235	42.13
393	STORES EQUIPMENT	1,377,390	84,080	267,444					1,194,026	53.64
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,070,839		2,085,868				15,029	-	-
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	1,076,130	498,632		1,107				1,575,868	15.65
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,004,378	79,325					(28)	1,083,675	100.00
394.6	TOOLS AND WORK EQUIPMENT - OTHER	19,365,165	1,408,538	622,393	(3,089)			(15,001)	20,133,220	67.29
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,510,258	123,335	924					1,632,669	69.64
395	LABORATORY EQUIPMENT	3,117,250	118,150	772,218					2,463,182	84.65
396	POWER OPERATED EQUIPMENT	1,178,151	77,539						1,255,690	88.10
397.1	COMPUTER EQUIPMENT	18,997,842	1,911,378		(29)				20,909,192	98.45
397.2	SOFTWARE									
	5-YEAR ASSETS	49,783,328	6,006,363						55,789,691	95.11
	10-YEAR ASSETS	7,931,157	979,558						8,910,715	78.50
	15-YEAR ASSETS	15,248,947	3,013,027						18,261,974	39.03
	TOTAL ACCOUNT 397.2	72,963,432	9,998,948	-	-	-	-	-	82,962,380	
397.27	SOFTWARE - CLOUD									
	5-YEAR ASSETS	31,223,093	5,818,355						37,041,448	87.35
	10-YEAR ASSETS	29,984,910	5,390,265						35,375,175	59.59
	15-YEAR ASSETS	32,592,879	6,937,854						39,530,733	36.41
	TOTAL ACCOUNT 397.27	93,800,882	18,146,474	-	-	-	-	-	111,947,356	
397.3	COMMUNICATION EQUIPMENT	5,825,588	356,531						6,182,119	77.68
398	MISCELLANEOUS EQUIPMENT	2,605,124	311,589	443,499	2,655				2,475,869	53.24
	TOTAL GENERAL PLANT	**459,516,027**	**65,898,489**	**12,321,141**	**(58,052)**	**122,825**	**412,827**	**-**	**512,745,319**	
TOTAL DEPRECIABLE PLANT		**4,393,823,247**	**486,002,195**	**113,014,826**	**59,423,527**	**3,338,809**	**87,671,972**	**-**	**4,741,900,981**	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	ORIGINAL COST AS OF JUNE 30, 2027	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT *
	(1)	(3)	(3)	(4)	(5)
DEPRECIABLE PLANT					
	TRANSMISSION PLANT				
350.4	LAND RIGHTS	262,796,730.19	268,355,021.26	1.20	3,203,158
351.1	COMPUTER HARDWARE	16,521,803.17	17,667,381.50	22.83	3,923,415
351.2	COMPUTER SOFTWARE				
	5-YEAR ASSETS	31,576,461.52	35,804,661.52	16.47	5,722,932
	10-YEAR ASSETS	23,426,304.82	23,426,304.82	12.01	2,813,499
	TOTAL ACCOUNT 351.2	55,002,766.34	59,230,966.34		8,536,431
351.3	COMMUNICATION EQUIPMENT	1,054,060.30	1,054,060.30	0.08	843
351.31	COMMUNICATION EQUIPMENT - OH	212,969,251.67	214,445,772.35	8.14	17,403,680
351.32	COMMUNICATION EQUIPMENT - SE	25,942,768.50	26,214,351.88	5.20	1,355,340
351.33	COMMUNICATION EQUIPMENT - UG	196,680.34	196,680.34	6.00	11,801
352	STRUCTURES AND IMPROVEMENTS	298,845,398.20	315,026,123.14	1.54	4,755,999
353	STATION EQUIPMENT	2,996,540,013.95	3,242,970,035.49	2.28	71,195,830
354	TOWERS AND FIXTURES	3,059,187,807.83	3,295,604,693.80	1.38	44,139,008
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,069.85	11,304,069.85	0.74	83,650
355	POLES AND FIXTURES	371,682,173.72	371,682,173.72	2.45	9,106,213
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,211.63	12,572,211.63	1.03	129,494
356	OVERHEAD CONDUCTORS AND DEVICES	1,904,552,965.64	2,117,312,822.68	1.55	31,444,640
357	UNDERGROUND CONDUIT	31,718,322.31	31,718,322.31	1.54	488,462
358	UNDERGROUND CONDUCTORS AND DEVICES	112,343,105.24	112,343,105.24	1.90	2,134,519
359	ROADS AND TRAILS	6,572,347.22	6,572,347.22	1.01	66,381
	TOTAL TRANSMISSION PLANT	**9,379,802,476.10**	**10,104,270,139.05**		**197,978,865**
	DISTRIBUTION PLANT				
360.4	LAND RIGHTS	80,697,988.14	80,709,435.22	0.94	758,613
361	STRUCTURES AND IMPROVEMENTS	63,151,590.24	63,727,935.26	1.28	811,777
362	STATION EQUIPMENT	968,740,816.86	1,071,977,539.69	1.84	18,775,046
363	ENERGY STORAGE EQUIPMENT	6,302.11	6,302.11	7.01	442
363.1	COMPUTER HARDWARE	41,647,801.45	43,762,626.45	23.32	10,077,486
363.15	COMPUTER HARDWARE - SCADA	14,698,698.88	14,698,698.88	16.62	2,442,924
363.2	COMPUTER SOFTWARE				
	5-YEAR ASSETS	78,866,582.42	127,443,902.25	21.18	23,844,254
	10-YEAR ASSETS	48,464,918.14	102,282,874.95	10.00	7,601,811
	15-YEAR ASSETS	76,955,242.49	76,955,242.49	6.44	4,955,918
	CLOUD - 5-YEAR ASSETS	41,456,110.58	56,458,615.80	21.62	11,001,902
	CLOUD - 10-YEAR ASSETS	6,897,487.44	6,897,487.44	10.86	749,067
	TOTAL ACCOUNT 363.2	252,640,341.07	370,038,122.93		48,152,951
363.3	COMMUNICATION EQUIPMENT	7,994,289.84	7,994,289.84	5.82	465,268
363.31	COMMUNICATION EQUIPMENT - RF	1,700,126.22	1,700,126.22	6.25	106,258
363.32	COMMUNICATION EQUIPMENT - SUB RF	15,033,420.04	15,033,420.04	6.58	989,199
363.33	COMMUNICATION EQUIPMENT - SE	6,652,873.20	6,652,873.20	6.34	421,792
363.35	COMMUNICATION EQUIPMENT - OH	11,883,247.77	11,886,379.39	8.37	994,766
363.36	COMMUNICATION EQUIPMENT - UG	1,692,216.17	1,692,216.17	6.37	107,794
364.2	POLES, TOWERS AND FIXTURES - TOWERS	23,508,493.05	24,391,777.05	1.23	294,207
364.4	POLES, TOWERS AND FIXTURES - POLES	1,645,189,835.21	1,821,625,957.87	1.54	26,842,399
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,513.71	153,513.71	1.15	1,765
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,603,159.35	35,560,345.14	1.01	359,373
365	OVERHEAD CONDUCTORS AND DEVICES	1,733,504,081.98	1,947,221,212.72	1.67	30,903,688
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	14,336.89	14,336.89	4.97	713
366	UNDERGROUND CONDUIT	320,901,807.11	377,893,800.43	1.33	4,688,179
367	UNDERGROUND CONDUCTORS AND DEVICES	881,080,787.59	994,823,276.51	1.57	14,819,382
368.2	LINE TRANSFORMERS - OVERHEAD	407,708,015.46	452,029,450.66	3.08	13,211,900
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	302,516,983.76	316,674,337.08	2.10	6,473,039
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	53,164.34	46,477.56	3.06	1,516
369	SERVICES	830,193,954.62	846,971,068.98	1.11	9,305,586
370.2	METERS - AMR	40,199,492.47	40,199,492.47	14.54	5,845,006
370.4	METERS - SMART METERS	11,989,987.64	11,989,987.64	6.98	836,901
370.5	METERS - RF MESH AMR	288,152,850.72	288,937,041.99	6.55	18,893,703
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36	319,228.36	3.16	10,088
371.4	AREA LIGHTING FIXTURES	13,889,918.92	14,709,807.05	2.40	343,068
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	209,567,714.37	230,575,614.89	2.37	5,190,011
	TOTAL DISTRIBUTION PLANT	**8,211,087,037.54**	**9,094,016,692.40**		**222,124,841**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	ORIGINAL COST AS OF JUNE 30, 2027	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT *
	(1)	(3)	(3)	(4)	(5)
	GENERAL PLANT				
387.3	ENERGY STORAGE EQUIPMENT	621,594.95	621,594.95	7.01	43,574
389.4	LAND RIGHTS	1,993.78	1,993.78	5.67	113
390.2	STRUCTURES AND IMPROVEMENTS				
	BUILDINGS - MAJOR	345,860,640.22	351,037,714.04	4.89	17,255,886
	BUILDINGS - MINOR	6,381,164.91	6,498,847.03	3.37	216,037
	TOTAL ACCOUNT 390.2	352,241,805.13	357,536,561.07		17,471,922
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	37,843,629.18	39,285,629.20	5.40	2,079,882
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	23,863,735.09	24,534,139.13	6.68	1,618,613
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	6,183,417.17	8,942,213.99	8.07	587,564
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,370,352.69	5,298,013.06	5.93	315,959
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	21,435,840.20	21,848,433.09	9.14	1,981,118
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	145,227,760.71	165,289,108.45	5.24	8,203,599
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	10,384,998.11	10,384,998.11	3.24	336,474
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,025,929.94	3,513,763.17	4.29	142,985
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,896.77	1,125,513.84	0.34	2,165
393.0	STORES EQUIPMENT	2,493,465.50	2,226,021.48	3.58	84,080
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,085,868.27	0.00	0.00	0
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	9,808,916.95	9,971,830.95	5.05	498,632
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675.27	1,083,675.27	7.32	79,325
394.6	TOOLS AND WORK EQUIPMENT - OTHER	30,563,272.54	29,940,879.50	4.66	1,408,538
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,345,272.39	2,344,348.55	5.26	123,335
395.0	LABORATORY EQUIPMENT	3,682,096.68	2,909,878.77	3.62	118,150
396.0	POWER OPERATED EQUIPMENT	1,425,346.05	1,425,346.05	5.44	77,539
397.1	COMPUTER EQUIPMENT	21,237,533.04	21,237,533.04	9.00	1,911,378
397.2	SOFTWARE				
	5-YEAR ASSETS	58,655,888.77	58,655,888.77	10.24	6,006,363
	10-YEAR ASSETS	11,350,612.15	11,350,612.15	8.63	979,558
	15-YEAR ASSETS	46,786,138.66	46,786,138.66	6.44	3,013,027
	TOTAL ACCOUNT 397.2	116,792,639.58	116,792,639.58		9,998,948
397.27	SOFTWARE - CLOUD				
	5-YEAR ASSETS	42,407,836.96	42,407,836.96	13.72	5,818,355
	10-YEAR ASSETS	59,364,148.13	59,364,148.13	9.08	5,390,265
	15-YEAR ASSETS	108,573,621.21	108,573,621.21	6.39	6,937,854
	TOTAL ACCOUNT 397.27	210,345,606.30	210,345,606.30		18,146,474
397.3	COMMUNICATION EQUIPMENT	7,958,288.77	7,958,288.77	4.48	356,531
398.0	MISCELLANEOUS EQUIPMENT	5,093,643.67	4,650,144.75	6.42	311,589
	TOTAL GENERAL PLANT	**1,021,590,578.73**	**1,049,268,154.85**		**65,898,489**
TOTAL DEPRECIABLE PLANT		**18,612,480,092.37**	**20,247,554,986.30**		**486,002,195**
NONDEPRECIABLE PLANT					
301.0	ORGANIZATION	476,251.80	476,251.80		
302.0	FRANCHISES AND CONSENTS	147,083.87	147,083.87		
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES	46,959.00	46,959.00		
350.2	LAND	54,336,757.70	58,654,694.83		
360.2	LAND	27,761,457.72	32,783,660.79		
389.2	LAND	7,243,453.80	7,243,453.80		
TOTAL NONDEPRECIABLE PLANT		**90,011,963.89**	**99,352,104.09**		
TOTAL UTILITY PLANT		**18,702,492,056.26**	**20,346,907,090.39**		

* ANNUAL ACCRUAL AMOUNT BASED ON MONTHLY AVERAGES

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		2025		2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
351.31							606.56	53,195.73			(52,589.17)	(10,518)
352	6,085.07	42,985.43	63,509.70	408,875.92	125,218.69	42,197.61	36,517.65	299,594.66	28,325.81	288,740.16	(822,736.86)	(164,547)
353	454,897.24	16,978,328.04	1,502,571.07	5,804,733.67	315,681.60	3,266,014.89	1,399,605.62	9,453,697.82	701,699.16	11,763,192.98	(42,891,512.71)	(8,578,303)
354	62,643.56	3,607,749.61	25,836.23	218,094.46	1,249.41	87,562.59	731,365.95	11,911,005.81	740,905.31	18,329,005.26	(32,591,417.27)	(6,518,283)
355	171,877.14	4,289,212.41	51,353.21	2,688,451.26	327,788.14	2,074,774.63	320,904.46	1,286,966.07			(9,467,481.42)	(1,893,496)
356	705,219.24	6,769,568.60	746,895.15	7,924,472.63	970,795.79	4,936,140.23	1,770,355.28	14,029,206.25	884,390.72	13,966,367.57	(42,548,099.10)	(8,509,620)
357		8,673.48		133.52							(8,807.00)	(1,761)
358		16.92		(0.07)				33,467.41			(33,484.26)	(6,697)
360.4	0.12							4.18			(4.06)	(1)
361		353,549.95		3,878.86		9,250.05	161.23	8,194.55		5,199.91	(379,912.09)	(75,982)
362	151,532.34	3,468,967.74	1,222.88	1,440,304.56	47,328.15	1,263,178.36	246,117.62	8,503,925.41	123,625.56	5,888,066.75	(19,994,616.27)	(3,998,923)
364.2		28,124.54		(1,797.67)	0.00	130.79		(2,527.63)		19,633.65	(43,563.68)	(8,713)
364.4	(3,313.19)	12,329,638.14	1,958.83	7,614,733.39	3,765.16	13,110,937.85	13,148.60	21,299,730.93	60,646.50	9,985,476.36	(64,264,310.77)	(12,852,862)
364.8								984.71			(984.71)	(197)
365	(2,132.05)	8,134,440.03	24,213.61	8,238,191.41	3,984.27	10,367,057.06	30,386.85	22,462,381.20	90,552.15	15,804,494.61	(64,859,559.48)	(12,971,912)
366	(1,512.72)	405,451.26	85.92	28,006.79	5.28	271,373.45	107.34	665,361.82		736,639.04	(2,108,146.54)	(421,629)
367	(15,449.64)	1,329,969.24	878.89	323,916.85		437,189.36	(1,535.85)	1,213,186.46		2,702,120.20	(6,022,488.71)	(1,204,498)
368.2	65,350.10	2,485,057.75	206,465.14	1,772,622.48	336,942.38	3,200,549.93	280,369.07	3,681,402.85	115,811.53	2,225,978.99	(12,360,673.78)	(2,472,135)
368.4		418,341.83		330,312.71		577,350.27	178.94	525,358.35		395,642.37	(2,246,826.59)	(449,365)
369	(2.76)	62,002.63	41.15	62,800.07		404,733.04	3,308.46	991,222.70	8,870.69	416,098.49	(1,924,639.39)	(384,928)
370.5		125,822.14		298,909.17		1,288,741.41		765,286.61			(2,478,759.33)	(495,752)
371.4	0.01	146,624.26	(0.03)	135,279.55		123,513.45	641.70	88,578.79		19,704.05	(513,058.42)	(102,612)
373.2	(166.95)	110,159.15	88.46	61,956.76	739.63	64,968.45	123,492.22	315,421.85	383,200.16	398,245.48	(443,398.17)	(88,680)
390.2		325,334.74	(2,400.00)	1,917,036.67		849,217.95	40,344.94	311,174.39		393,109.66	(3,757,928.47)	(751,586)
390.4		10,978.72		25,873.24		7,111.85	1,000.00	42,687.34		48,964.86	(134,616.01)	(26,923)
391.2	(390.10)	278,944.53		(139,446.95)	(4,224.36)	16,944.35	0.57	737.92			(161,793.74)	(32,359)
391.4								2,357.99			(2,357.99)	(472)
392.3	1,728,763.66		1,163,607.33		778,144.77		576,397.99		126,105.91		4,373,019.66	874,604
394.2				4,162.35							(4,162.35)	(832)
394.6	18,389.48			550.14		2,394.54					15,444.80	3,089
397.1						1,225.93					(1,225.93)	(245)
398		2,626.68		10,648.76							(13,275.44)	(2,655)
TOTAL	**3,341,790.55**	**61,712,567.82**	**3,786,327.54**	**39,172,700.53**	**2,907,418.91**	**42,402,558.04**	**5,573,475.20**	**97,942,604.17**	**3,264,133.50**	**83,386,680.39**	**(305,743,965.25)**	**(61,148,793)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
1903	25,244	25,244			0.0
1906	1,787	1,787			0.0
1907	15,289	15,288	1	1	0.0
1908	6,393	6,393		1	0.0
1909	195,307	155,560	39,747	39,748	0.0
1910	244,408	199,729	44,679	84,427	0.0
1911	1,404	1,403	1	84,428	0.0
1912	21,852	21,852		84,428	0.0
1913	18,680	16,815	1,865	86,293	0.0
1914	202,958	188,382	14,576	100,869	0.0
1915	71,143	71,142	1	100,870	0.0
1916	116,667	116,667		100,870	0.0
1917	103,175	84,234	18,941	119,811	0.0
1918	23,243	23,242	1	119,812	0.0
1919	49,411	48,972	439	120,251	0.0
1920	15,726	15,512	214	120,465	0.0
1921	21,169	20,491	678	121,143	0.0
1922	195,093	187,698	7,395	128,538	0.0
1923	638,839	562,961	75,878	204,416	0.0
1924	522,916	450,211	72,705	277,121	0.0
1925	132,497	126,875	5,622	282,743	0.0
1926	1,350,607	1,168,291	182,316	465,059	0.0
1927	382,054	378,362	3,692	468,751	0.0
1928	2,659,144	2,058,674	600,470	1,069,221	0.0
1929	297,057	286,124	10,933	1,080,154	0.0
1930	317,790	315,601	2,189	1,082,343	0.0
1931	180,009	176,372	3,637	1,085,980	0.0
1932	395,328	369,574	25,754	1,111,734	0.0
1933	472,590	416,239	56,351	1,168,085	0.0
1934	58,206	56,924	1,282	1,169,367	0.0
1935	570,019	438,054	131,965	1,301,332	0.0
1936	9,296,141	9,104,955	191,186	1,492,518	0.0
1937	872,184	842,083	30,101	1,522,619	0.0
1938	404,899	370,741	34,158	1,556,777	0.0
1939	310,875	307,743	3,132	1,559,909	0.0
1940	448,535	442,240	6,295	1,566,204	0.0
1941	652,889	612,716	40,173	1,606,377	0.0
1942	1,136,217	869,434	266,783	1,873,160	0.0
1943	273,017	270,705	2,312	1,875,472	0.0
1944	1,185,593	1,182,213	3,380	1,878,852	0.0
1945	809,488	807,088	2,400	1,881,252	0.0
1946	1,459,233	1,414,293	44,940	1,926,192	0.0
1947	2,199,180	2,048,519	150,661	2,076,853	0.0
1948	1,996,362	1,849,544	146,818	2,223,671	0.0

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1949	4,503,711	3,713,999	789,712	3,013,383	0.0
1950	2,581,560	2,291,744	289,816	3,303,199	0.0
1951	4,162,475	3,476,035	686,440	3,989,639	0.0
1952	6,260,328	4,943,044	1,317,284	5,306,923	0.0
1953	7,199,824	5,892,753	1,307,071	6,613,994	0.0
1954	5,352,774	4,607,139	745,635	7,359,629	0.0
1955	4,249,682	3,967,544	282,138	7,641,767	0.0
1956	4,858,010	4,198,276	659,734	8,301,501	0.1
1957	4,633,722	4,088,986	544,736	8,846,237	0.1
1958	7,074,779	5,854,435	1,220,344	10,066,581	0.1
1959	4,607,211	4,213,505	393,706	10,460,287	0.1
1960	5,829,776	4,860,229	969,547	11,429,834	0.1
1961	5,631,757	4,984,939	646,818	12,076,652	0.1
1962	5,039,691	4,500,573	539,118	12,615,770	0.1
1963	6,510,451	5,548,514	961,937	13,577,707	0.1
1964	8,747,057	7,238,490	1,508,567	15,086,274	0.1
1965	9,606,305	7,940,518	1,665,787	16,752,061	0.1
1966	10,163,142	8,448,117	1,715,025	18,467,086	0.1
1967	39,304,606	28,365,033	10,939,573	29,406,659	0.2
1968	32,480,081	23,399,200	9,080,881	38,487,540	0.2
1969	33,416,316	25,064,597	8,351,719	46,839,259	0.3
1970	40,283,906	29,372,212	10,911,694	57,750,953	0.4
1971	48,670,905	34,836,015	13,834,890	71,585,843	0.5
1972	44,501,640	33,232,141	11,269,499	82,855,342	0.5
1973	67,875,683	49,433,239	18,442,444	101,297,786	0.7
1974	39,084,991	29,827,450	9,257,541	110,555,327	0.7
1975	54,638,817	38,786,837	15,851,980	126,407,307	0.8
1976	54,465,643	38,528,673	15,936,970	142,344,277	0.9
1977	45,179,016	32,954,280	12,224,736	154,569,013	1.0
1978	46,445,792	33,472,052	12,973,740	167,542,753	1.1
1979	61,730,005	43,258,219	18,471,786	186,014,539	1.2
1980	72,836,587	48,260,517	24,576,070	210,590,609	1.4
1981	86,908,114	54,760,579	32,147,535	242,738,144	1.6
1982	47,903,361	32,456,263	15,447,098	258,185,242	1.7
1983	41,149,341	28,109,790	13,039,551	271,224,793	1.7
1984	58,670,351	40,354,904	18,315,447	289,540,240	1.9
1985	66,937,533	45,277,097	21,660,436	311,200,676	2.0
1986	67,417,154	44,305,992	23,111,162	334,311,838	2.2
1987	87,281,652	56,024,363	31,257,289	365,569,127	2.4
1988	84,636,376	54,621,515	30,014,861	395,583,988	2.6
1989	95,316,808	57,821,031	37,495,777	433,079,765	2.8
1990	119,007,810	69,860,020	49,147,790	482,227,555	3.1
1991	113,459,650	67,019,366	46,440,284	528,667,839	3.4
1992	167,327,840	91,687,690	75,640,150	604,307,989	3.9

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1993	168,106,618	95,223,263	72,883,355	677,191,344	4.4
1994	143,265,425	81,653,458	61,611,967	738,803,311	4.8
1995	168,100,881	89,266,998	78,833,883	817,637,194	5.3
1996	135,949,179	71,126,716	64,822,463	882,459,657	5.7
1997	119,014,939	61,889,572	57,125,367	939,585,024	6.1
1998	92,908,985	47,349,796	45,559,189	985,144,213	6.4
1999	94,336,975	47,124,994	47,211,981	1,032,356,194	6.7
2000	101,890,180	49,395,871	52,494,309	1,084,850,503	7.0
2001	110,319,714	52,182,747	58,136,967	1,142,987,470	7.4
2002	116,257,226	52,711,714	63,545,512	1,206,532,982	7.8
2003	99,289,374	40,874,403	58,414,971	1,264,947,953	8.2
2004	122,202,658	47,766,723	74,435,935	1,339,383,888	8.6
2005	138,168,627	57,667,216	80,501,411	1,419,885,299	9.2
2006	156,513,412	71,366,449	85,146,963	1,505,032,262	9.7
2007	175,859,854	68,095,479	107,764,375	1,612,796,637	10.4
2008	219,689,932	74,335,952	145,353,980	1,758,150,617	11.3
2009	198,485,684	78,413,999	120,071,685	1,878,222,302	12.1
2010	282,351,394	92,203,810	190,147,584	2,068,369,886	13.3
2011	316,224,213	96,146,589	220,077,624	2,288,447,510	14.8
2012	537,842,032	137,525,999	400,316,033	2,688,763,543	17.3
2013	590,934,198	136,347,699	454,586,499	3,143,350,042	20.3
2014	730,206,650	151,571,567	578,635,083	3,721,985,125	24.0
2015	1,230,318,552	226,623,144	1,003,695,408	4,725,680,533	30.5
2016	859,986,115	168,997,116	690,988,999	5,416,669,532	34.9
2017	1,156,294,804	246,848,258	909,446,546	6,326,116,078	40.8
2018	954,437,675	201,095,602	753,342,073	7,079,458,151	45.7
2019	1,025,193,626	159,196,139	865,997,487	7,945,455,638	51.2
2020	1,047,118,283	161,459,398	885,658,885	8,831,114,523	57.0
2021	704,957,964	117,946,844	587,011,120	9,418,125,643	60.7
2022	1,079,361,296	203,891,042	875,470,254	10,293,595,897	66.4
2023	822,062,732	101,524,374	720,538,358	11,014,134,255	71.0
2024	950,237,572	57,963,202	892,274,370	11,906,408,625	76.8
2025	1,308,350,392	90,681,089	1,217,669,303	13,124,077,928	84.6
2026	1,754,763,497	55,448,563	1,699,314,934	14,823,392,862	95.6
2027	682,261,473	338	682,261,135	15,505,653,997	100.0
TOTAL	20,247,554,982	4,741,900,985	15,505,653,997		

UTILITY PLANT IN SERVICE

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	215,168.35	200,053	212,516	2,652	5.62	472
1928	114,923.84	106,305	112,928	1,996	6.00	333
1929	5,384.33	4,967	5,276	108	6.20	17
1930	2,444.19	2,249	2,389	55	6.40	9
1932	994.78	910	967	28	6.83	4
1933	191,518.34	174,617	185,495	6,023	7.06	853
1934	2,141.61	1,946	2,067	75	7.29	10
1935	960.67	870	924	37	7.53	5
1937	249,668.77	224,577	238,568	11,101	8.04	1,381
1938	3,290.03	2,948	3,132	158	8.31	19
1939	89.81	80	85	5	8.58	1
1940	5,492.63	4,884	5,188	305	8.87	34
1941	6,140.84	5,438	5,777	364	9.16	40
1942	304.75	269	286	19	9.47	2
1943	926.69	813	864	63	9.79	6
1944	4,889.54	4,271	4,537	353	10.12	35
1945	687.27	597	634	53	10.46	5
1946	3,844.09	3,324	3,531	313	10.82	29
1947	75,379.01	64,835	68,874	6,505	11.19	581
1948	30,087.16	25,736	27,339	2,748	11.57	238
1949	66,616.85	56,650	60,179	6,438	11.97	538
1950	117,768.37	99,544	105,745	12,023	12.38	971
1951	183,609.00	154,210	163,817	19,792	12.81	1,545
1952	176,297.96	147,099	156,263	20,035	13.25	1,512
1953	236,716.55	196,148	208,367	28,350	13.71	2,068
1954	446,746.99	367,503	390,397	56,350	14.19	3,971
1955	317,973.16	259,625	275,799	42,174	14.68	2,873
1956	130,179.12	105,445	112,014	18,165	15.20	1,195
1957	203,535.00	163,516	173,703	29,832	15.73	1,897
1958	795,200.95	633,378	672,836	122,365	16.28	7,516
1959	164,009.00	129,465	137,530	26,479	16.85	1,571
1960	120,775.24	94,446	100,330	20,445	17.44	1,172
1961	338,925.06	262,457	278,807	60,118	18.05	3,331
1962	166,681.00	127,761	135,720	30,961	18.68	1,657
1963	203,052.32	153,991	163,584	39,468	19.33	2,042
1964	864,907.15	648,577	688,982	175,925	20.01	8,792
1965	475,282.94	352,303	374,251	101,032	20.70	4,881
1966	432,671.54	316,880	336,621	96,051	21.41	4,486
1967	3,119,802.24	2,256,397	2,396,964	722,838	22.14	32,649
1968	3,471,949.46	2,478,104	2,632,483	839,466	22.90	36,658
1969	1,733,589.68	1,220,655	1,296,699	436,891	23.67	18,458

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1970	3,062,243.50	2,125,963	2,258,405	803,838	24.46	32,863
1971	3,563,681.62	2,437,986	2,589,866	973,816	25.27	38,536
1972	2,195,747.09	1,479,385	1,571,547	624,200	26.10	23,916
1973	2,796,764.86	1,854,591	1,970,127	826,638	26.95	30,673
1974	1,404,502.06	916,269	973,350	431,152	27.81	15,503
1975	2,344,282.94	1,503,858	1,597,544	746,739	28.68	26,037
1976	2,805,294.78	1,768,037	1,878,181	927,114	29.58	31,343
1977	2,074,085.68	1,283,859	1,363,840	710,246	30.48	23,302
1978	1,830,994.49	1,112,329	1,181,624	649,370	31.40	20,681
1979	3,553,220.82	2,117,293	2,249,195	1,304,026	32.33	40,335
1980	1,250,965.99	730,714	776,236	474,730	33.27	14,269
1981	2,745,182.71	1,570,931	1,668,796	1,076,387	34.22	31,455
1982	1,556,862.85	872,435	926,785	630,078	35.17	17,915
1983	529,004.28	290,027	308,095	220,909	36.14	6,113
1984	262,607.49	140,789	149,560	113,047	37.11	3,046
1985	2,872,794.70	1,505,344	1,599,123	1,273,672	38.08	33,447
1986	1,513,755.00	774,664	822,923	690,832	39.06	17,686
1987	1,990,797.39	994,164	1,056,098	934,699	40.05	23,338
1988	1,766,296.00	860,186	913,773	852,523	41.04	20,773
1989	1,469,609.43	697,506	740,959	728,650	42.03	17,336
1990	2,995,648.13	1,384,738	1,471,003	1,524,645	43.02	35,440
1991	1,182,926.00	532,175	565,328	617,598	44.01	14,033
1992	1,185,336.00	518,442	550,740	634,596	45.01	14,099
1993	1,509,869.56	641,513	681,478	828,392	46.01	18,005
1994	2,226,085.65	918,260	975,465	1,250,621	47.00	26,609
1995	1,973,071.22	789,228	838,395	1,134,676	48.00	23,639
1996	2,090,909.94	810,228	860,703	1,230,207	49.00	25,106
1997	768,071.33	288,027	305,970	462,101	50.00	9,242
1998	653,154.20	236,768	251,518	401,636	51.00	7,875
1999	198,063.04	69,322	73,641	124,422	52.00	2,393
2000	258,194.63	87,141	92,570	165,625	53.00	3,125
2001	248,124.75	80,641	85,665	162,460	54.00	3,009
2002	648,163.71	202,551	215,169	432,995	55.00	7,873
2003	1,692,045.15	507,614	539,237	1,152,808	56.00	20,586
2004	583,152.54	167,656	178,101	405,052	57.00	7,106
2005	548,572.91	150,858	160,256	388,317	58.00	6,695
2006	484,267.31	127,120	135,039	349,228	59.00	5,919
2007	2,846,842.29	711,711	756,049	2,090,793	60.00	34,847
2008	624,242.07	148,257	157,493	466,749	61.00	7,652
2009	558,008.98	125,552	133,374	424,635	62.00	6,849
2010	2,888,309.32	613,766	652,002	2,236,307	63.00	35,497

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
2011	3,737,185.07	747,437	794,000	2,943,185	64.00	45,987
2012	74,171,462.59	13,907,149	14,773,526	59,397,937	65.00	913,814
2013	3,366,418.80	589,123	625,824	2,740,595	66.00	41,524
2014	21,752,729.36	3,534,819	3,755,028	17,997,701	67.00	268,622
2015	11,573,669.54	1,736,050	1,844,201	9,729,469	68.00	143,080
2016	6,499,452.27	893,675	949,349	5,550,103	69.00	80,436
2017	8,558,466.09	1,069,808	1,136,454	7,422,012	70.00	106,029
2018	8,435,629.32	949,008	1,008,129	7,427,500	71.00	104,613
2019	4,953,930.42	495,393	526,255	4,427,675	72.00	61,495
2020	7,698,517.40	673,620	715,584	6,982,933	73.00	95,657
2021	3,898,716.33	292,404	310,620	3,588,096	74.00	48,488
2022	1,932,948.66	120,809	128,335	1,804,614	75.00	24,062
2023	3,302,327.41	165,116	175,402	3,126,925	76.00	41,144
2024	10,122,328.19	379,587	403,234	9,719,094	77.00	126,222
2025	8,722,561.17	245,278	260,558	8,462,003	77.75	108,836
2026	7,125,074.50	89,063	94,612	7,030,462	79.00	88,993
2027	71,225.45			71,225	80.00	890
	268,355,021.26	71,090,080	75,518,802	192,836,219		3,227,915

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.7 1.20

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	216,503.33	216,503	216,503			
2020	606,917.46	606,917	606,917			
2021	1,064,947.56	1,064,948	1,064,948			
2022	5,794,925.43	5,794,925	5,794,925			
2023	3,715,476.65	2,972,381	2,818,887	896,590	1.00	896,590
2024	1,835,359.64	1,101,216	1,044,349	791,011	2.00	395,506
2025	2,824,243.82	1,270,910	1,205,280	1,618,964	2.75	588,714
2026	1,217,733.07	243,547	230,970	986,763	4.00	246,691
2027	391,274.54			391,275	5.00	78,255
	17,667,381.50	13,271,347	12,982,779	4,684,602		2,205,756

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 12.48

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.2 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 351.20 COMPUTER SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	4,215,306.67	4,215,307	4,215,307			
2021	559,412.80	559,413	559,413			
2022	9,842,902.99	9,842,903	9,842,903			
2023	6,552,208.48	5,241,767	5,129,221	1,422,988	1.00	1,422,988
2024	8,707,051.09	5,224,231	5,112,061	3,594,990	2.00	1,797,495
2025	1,699,579.49	764,811	748,390	951,190	2.75	345,887
2026	4,228,200.00	845,640	827,483	3,400,717	4.00	850,179
	35,804,661.52	26,694,072	26,434,777	9,369,885		4,416,549
ACCOUNT 351.20 COMPUTER SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	6,463,654.54	5,817,289	5,369,607	1,094,047	1.00	1,094,047
2025	16,962,650.28	3,816,596	3,522,882	13,439,768	7.75	1,734,164
	23,426,304.82	9,633,885	8,892,489	14,533,816		2,828,211
	59,230,966.34	36,327,957	35,327,266	23,903,701		7,244,760
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 12.23						

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.3 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	73,303.83	73,304	73,304			
2011	107,497.89	107,498	107,498			
2013	95,859.43	89,468	95,859			
2014	597,684.92	517,996	597,685			
2015	100,715.00	80,572	100,715			
2021	3,679.29	1,472	3,679			
2024	75,319.94	15,064	64,901	10,419	12.00	868
	1,054,060.30	885,374	1,043,641	10,419		868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 0.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.31 COMMUNICATION EQUIPMENT - OH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
1985	41,576.96	41,577	41,577			
1986	297,123.46	297,123	297,123			
1991	2,049.14	2,018	1,345	704	0.30	704
1992	2,015,226.13	1,958,800	1,305,824	709,402	0.56	709,402
1993	10,260.38	9,835	6,556	3,704	0.83	3,704
1995	3,208,935.45	2,992,332	1,994,823	1,214,112	1.35	899,342
1996	4,162,586.18	3,833,742	2,555,745	1,606,841	1.58	1,016,988
1997	1,006,450.37	916,373	610,895	395,555	1.79	220,980
1998	446,048.08	401,220	267,471	178,577	2.01	88,844
1999	143,580.89	127,500	84,997	58,584	2.24	26,154
2001	969,653.54	837,296	558,179	411,475	2.73	150,723
2003	0.45					
2004	1,065,672.27	874,384	582,904	482,768	3.59	134,476
2007	442,214.27	336,525	224,343	217,871	4.78	45,580
2008	1,343,056.15	989,832	659,866	683,190	5.26	129,884
2009	43,648.74	31,034	20,689	22,960	5.78	3,972
2010	1,721,577.01	1,174,976	783,292	938,285	6.35	147,761
2011	2,187,970.27	1,427,651	951,736	1,236,234	6.95	177,875
2012	5,594,044.29	3,471,104	2,313,994	3,280,050	7.59	432,154
2013	13,885,031.14	8,150,513	5,433,498	8,451,533	8.26	1,023,188
2014	13,141,364.86	7,254,033	4,835,864	8,305,501	8.96	926,953
2015	30,822,113.04	15,904,210	10,602,461	20,219,652	9.68	2,088,807
2016	19,496,980.09	9,329,305	6,219,334	13,277,646	10.43	1,273,025
2017	28,245,952.49	12,414,096	8,275,795	19,970,157	11.21	1,781,459
2018	20,534,374.79	8,203,483	5,468,811	15,065,564	12.01	1,254,418
2019	25,386,175.27	9,100,944	6,067,098	19,319,077	12.83	1,505,774
2020	21,425,768.84	6,781,256	4,520,690	16,905,079	13.67	1,236,655
2021	4,774,990.03	1,305,960	870,612	3,904,378	14.53	268,711
2022	2,996,805.91	687,767	458,496	2,538,310	15.41	164,718
2023	88,212.66	16,319	10,879	77,334	16.30	4,744
2024	249,041.27	34,741	23,160	225,881	17.21	13,125
2025	6,515,854.82	684,165	456,095	6,059,760	17.90	338,534
2026	1,636,996.47	76,939	51,291	1,585,705	19.06	83,195
2027	544,436.64			544,437	20.00	27,222
	214,445,772.35	99,667,053	66,555,443	147,890,329		16,179,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 7.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.32 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1954	605.00	605	605			
1957	458.40	458	458			
1968	20,416.13	20,416	20,416			
1969	705.16	705	705			
1970	33,831.03	33,831	33,831			
1971	1,419.88	1,420	1,420			
1972	3,075.61	3,076	3,076			
1973	8,964.34	8,964	8,964			
1974	16,930.23	16,930	16,930			
1975	14,593.98	14,594	14,594			
1976	7,684.64	7,685	7,685			
1977	6,245.26	6,245	6,245			
1979	2,447.98	2,448	2,448			
1980	1,960.68	1,961	1,961			
1981	8,523.48	8,476	6,296	2,227	0.14	2,227
1982	12,880.40	12,690	9,426	3,454	0.37	3,454
1984	13,353.28	12,873	9,562	3,791	0.90	3,791
1987	5,549.14	5,163	3,835	1,714	1.74	985
1989	18,534.15	16,822	12,495	6,039	2.31	2,614
1990	4,147.55	3,715	2,759	1,389	2.61	532
1992	59,540.49	51,943	38,581	20,959	3.19	6,570
1993	236,666.55	203,533	151,176	85,491	3.50	24,426
1994	269,117.43	228,104	169,426	99,691	3.81	26,166
1995	336,206.22	280,665	208,466	127,740	4.13	30,930
1996	259,891.72	213,423	158,522	101,370	4.47	22,678
1997	173,103.09	139,729	103,785	69,318	4.82	14,381
1998	34,780.95	27,547	20,461	14,320	5.20	2,754
1999	1,873.82	1,455	1,081	793	5.59	142
2000	55,003.55	41,781	31,033	23,971	6.01	3,989
2001	86,571.67	64,236	47,712	38,860	6.45	6,025
2002	112,929.37	81,671	60,662	52,267	6.92	7,553
2004	22,109.06	15,114	11,226	10,883	7.91	1,376
2006	214,661.22	137,297	101,978	112,683	9.01	12,506
2007	139,231.09	85,822	63,745	75,486	9.59	7,871
2008	686,425.64	406,639	302,034	384,392	10.19	37,722
2009	444,846.29	252,317	187,410	257,436	10.82	23,793
2010	1,245,986.53	674,328	500,862	745,125	11.47	64,963
2011	743,575.45	382,793	284,322	459,253	12.13	37,861
2012	1,514,688.48	737,956	548,123	966,565	12.82	75,395
2013	3,365,016.30	1,545,215	1,147,720	2,217,296	13.52	164,001
2014	2,313,684.39	995,810	739,646	1,574,038	14.24	110,536

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.32 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
2015	5,729,679.54	2,294,164	1,704,008	4,025,672	14.99	268,557
2016	1,523,069.25	564,145	419,023	1,104,046	15.74	70,143
2017	894,878.32	303,901	225,725	669,153	16.51	40,530
2018	2,683,546.61	826,532	613,913	2,069,634	17.30	119,632
2019	286,941.19	79,081	58,738	228,203	18.11	12,601
2020	1,735,310.55	422,028	313,465	1,421,846	18.92	75,150
2024	2,781.45	297	221	2,560	22.33	115
2025	398,459.48	32,036	23,795	374,664	22.99	16,297
2026	296,994.82	10,692	7,941	289,054	24.10	11,994
2027	164,455.04			164,455	25.00	6,578
	26,214,351.88	11,279,331	8,408,511	17,805,841		1,316,838

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 5.02

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 351.33 COMMUNICATION EQUIPMENT - UG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
2015	46,771.69	24,134	16,886	29,886	9.68	3,087
2020	149,908.65	47,446	33,196	116,713	13.67	8,538
	196,680.34	71,580	50,082	146,598		11,625

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.91

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1913	6,365.63	6,196	6,133	233	1.73	135
1923	1,368.24	1,273	1,260	108	4.52	24
1924	14,535.69	13,462	13,326	1,210	4.80	252
1925	126.90	117	116	11	5.09	2
1926	4,338.48	3,979	3,939	399	5.38	74
1927	2,032.17	1,855	1,836	196	5.67	35
1928	130,891.61	118,890	117,686	13,206	5.96	2,216
1929	43,600.52	39,408	39,009	4,592	6.25	735
1930	17,985.98	16,176	16,012	1,974	6.54	302
1932	5,170.89	4,604	4,557	614	7.12	86
1937	22,247.03	19,300	19,105	3,142	8.61	365
1939	52.11	45	45	7	9.21	1
1940	739.59	631	625	115	9.52	12
1942	329.86	278	275	55	10.16	5
1943	84.28	71	70	14	10.48	1
1944	862.41	719	712	150	10.81	14
1948	86,508.31	70,298	69,586	16,922	12.18	1,389
1949	129,949.21	104,879	103,817	26,132	12.54	2,084
1950	528.42	423	419	109	12.91	8
1951	38,498.80	30,627	30,317	8,182	13.29	616
1952	135,230.51	106,790	105,709	29,522	13.67	2,160
1953	215,338.77	168,759	167,050	48,289	14.06	3,434
1954	261,964.84	203,688	201,625	60,340	14.46	4,173
1955	36,477.42	28,132	27,847	8,630	14.87	580
1956	91,955.58	70,325	69,613	22,343	15.29	1,461
1957	30,310.56	22,980	22,747	7,564	15.72	481
1958	32,714.66	24,586	24,337	8,378	16.15	519
1961	169,924.44	124,150	122,893	47,031	17.51	2,686
1964	53,801.44	38,116	37,730	16,071	18.95	848
1965	30,238.25	21,190	20,975	9,263	19.45	476
1966	159,941.24	110,826	109,704	50,237	19.96	2,517
1967	691,912.64	474,016	469,216	222,697	20.47	10,879
1968	446,499.69	302,245	299,184	147,316	21.00	7,015
1969	298,515.51	199,593	197,572	100,944	21.54	4,686
1970	615,229.66	406,242	402,128	213,102	22.08	9,651
1971	210,162.49	136,994	135,607	74,555	22.63	3,295
1972	917,420.35	589,975	584,001	333,419	23.20	14,372
1973	641,707.92	407,042	402,920	238,788	23.77	10,046
1974	483,345.70	302,275	299,214	184,132	24.35	7,562
1975	291,839.57	179,907	178,085	113,755	24.93	4,563
1976	450,140.65	273,339	270,571	179,570	25.53	7,034

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1977	545,690.60	326,241	322,937	222,754	26.14	8,522
1978	1,486.53	875	866	621	26.75	23
1979	387,094.12	224,097	221,828	165,266	27.37	6,038
1980	1,034,197.79	588,696	582,735	451,463	28.00	16,124
1981	1,431,399.80	800,696	792,588	638,812	28.64	22,305
1982	594,548.05	326,633	323,325	271,223	29.29	9,260
1983	2,131.03	1,149	1,137	994	29.94	33
1984	1,530,952.28	810,226	802,022	728,930	30.60	23,821
1985	50,895.21	26,411	26,144	24,751	31.27	792
1986	16,440.70	8,359	8,274	8,167	31.95	256
1987	461,216.87	229,686	227,360	233,857	32.63	7,167
1988	296,580.05	144,503	143,040	153,540	33.33	4,607
1989	120,765.26	57,540	56,957	63,808	34.03	1,875
1990	245,684.67	114,413	113,254	132,431	34.73	3,813
1991	426,904.75	194,143	192,177	234,728	35.44	6,623
1992	2,268,319.52	1,006,431	996,240	1,272,080	36.16	35,179
1993	3,860,500.72	1,669,512	1,652,606	2,207,895	36.89	59,851
1994	42,813.70	18,034	17,851	24,963	37.62	664
1995	863,959.44	354,094	350,508	513,451	38.36	13,385
1996	1,605,523.48	639,496	633,020	972,503	39.11	24,866
1998	6,569.53	2,464	2,439	4,131	40.62	102
1999	35,620.80	12,939	12,808	22,813	41.39	551
2000	95,532.41	33,568	33,228	62,304	42.16	1,478
2001	607,470.73	206,163	204,075	403,396	42.94	9,394
2002	76,616.41	25,083	24,829	51,787	43.72	1,185
2003	59,863.30	18,871	18,680	41,183	44.51	925
2004	628,942.17	190,519	188,590	440,352	45.31	9,719
2005	104,738.13	30,439	30,131	74,607	46.11	1,618
2006	103,651.69	28,831	28,539	75,113	46.92	1,601
2007	672,265.11	178,614	176,805	495,460	47.73	10,380
2008	440,144.03	111,458	110,329	329,815	48.54	6,795
2009	358,275.72	86,151	85,279	272,997	49.37	5,530
2010	791,404.80	180,195	178,370	613,035	50.20	12,212
2011	105,426.61	22,658	22,429	82,998	51.03	1,626
2012	2,831,110.67	571,884	566,093	2,265,018	51.87	43,667
2013	1,787,685.46	338,016	334,593	1,453,092	52.71	27,568
2014	15,376,109.05	2,706,195	2,678,792	12,697,317	53.56	237,067
2015	35,874,951.19	5,844,747	5,785,563	30,089,388	54.41	553,012
2016	39,880,901.70	5,969,772	5,909,322	33,971,580	55.27	614,648
2017	61,224,055.13	8,354,635	8,270,036	52,954,019	56.13	943,417
2018	21,262,749.87	2,617,019	2,590,519	18,672,231	57.00	327,583

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
2019	17,650,098.05	1,936,039	1,916,435	15,733,663	57.87	271,879
2020	17,080,890.05	1,642,328	1,625,698	15,455,192	58.75	263,067
2021	4,301,349.07	355,377	351,778	3,949,571	59.63	66,235
2022	3,104,699.00	214,473	212,301	2,892,398	60.51	47,800
2023	12,702,010.61	703,437	696,314	12,005,697	61.40	195,533
2024	16,479,601.71	684,563	677,632	15,801,970	62.30	253,643
2025	21,403,735.13	668,439	661,671	20,742,064	62.97	329,396
2026	12,895,744.76	178,606	176,797	12,718,948	64.10	198,424
2027	4,525,917.66			4,525,918	65.00	69,630
	315,026,123.14	46,079,119	45,612,517	269,413,606		4,857,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					55.5	1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
1914	25.83	26	26			
1917	26.28	26	26			
1920	122.33	122	122			
1922	9,752.42	9,752	9,752			
1924	5,643.13	5,643	5,643			
1927	9,668.53	9,669	9,669			
1930	3,476.85	3,477	3,477			
1931	2,434.19	2,434	2,434			
1934	4,031.62	4,032	4,032			
1935	2,136.12	2,136	2,136			
1936	36.24	36	36			
1937	50,723.77	50,724	50,724			
1938	10,198.99	10,199	10,199			
1939	977.24	972	950	27	0.22	27
1940	2,424.22	2,398	2,343	81	0.48	81
1941	6,421.30	6,305	6,160	261	0.80	261
1942	11,204.83	10,915	10,664	541	1.14	475
1946	3,718.32	3,510	3,429	289	2.47	117
1947	22,615.64	21,192	20,704	1,912	2.77	690
1948	177,863.03	165,615	161,802	16,061	3.03	5,301
1949	304,657.13	282,015	275,522	29,135	3.27	8,910
1950	98,263.27	90,425	88,343	9,920	3.51	2,826
1951	76,620.60	70,125	68,510	8,111	3.73	2,175
1952	307,312.71	279,725	273,285	34,028	3.95	8,615
1953	1,046,023.61	946,651	924,855	121,169	4.18	28,988
1954	1,178,554.66	1,060,169	1,035,759	142,796	4.42	32,307
1955	128,684.95	115,056	112,407	16,278	4.66	3,493
1956	124,627.87	110,749	108,199	16,429	4.90	3,353
1957	118,988.13	105,034	102,616	16,372	5.16	3,173
1958	395,771.10	347,020	339,030	56,741	5.42	10,469
1959	92,515.90	80,552	78,697	13,819	5.69	2,429
1960	40,918.75	35,367	34,553	6,366	5.97	1,066
1961	408,524.57	350,494	342,424	66,101	6.25	10,576
1962	6,494.02	5,530	5,403	1,091	6.53	167
1963	23,546.86	19,897	19,439	4,108	6.82	602
1964	243,422.51	204,088	199,389	44,034	7.11	6,193
1965	136,639.23	113,628	111,012	25,627	7.41	3,458
1966	480,786.56	396,538	387,408	93,379	7.71	12,111
1967	2,292,943.88	1,875,009	1,831,838	461,106	8.02	57,495
1968	527,412.88	427,442	417,600	109,813	8.34	13,167
1969	1,527,454.48	1,226,821	1,198,574	328,880	8.66	37,977

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
1970	5,036,369.24	4,007,338	3,915,072	1,121,297	8.99	124,727
1971	3,373,930.89	2,659,265	2,598,038	775,893	9.32	83,250
1972	2,112,633.77	1,648,340	1,610,388	502,246	9.67	51,939
1973	3,542,045.41	2,735,415	2,672,434	869,611	10.02	86,788
1974	3,302,134.43	2,522,368	2,464,293	837,841	10.39	80,639
1975	2,529,615.82	1,910,998	1,866,999	662,617	10.76	61,582
1976	4,193,325.37	3,131,659	3,059,555	1,133,770	11.14	101,775
1977	2,799,646.46	2,065,383	2,017,829	781,817	11.54	67,748
1978	817,759.64	595,852	582,133	235,627	11.94	19,734
1979	2,422,986.06	1,742,345	1,702,229	720,757	12.36	58,314
1980	5,174,730.31	3,670,540	3,586,029	1,588,701	12.79	124,214
1981	9,526,351.26	6,661,968	6,508,582	3,017,769	13.23	228,100
1982	6,127,120.68	4,222,138	4,124,927	2,002,194	13.68	146,359
1983	354,962.77	240,892	235,346	119,617	14.14	8,459
1984	9,862,222.93	6,585,302	6,433,681	3,428,542	14.62	234,510
1985	3,053,347.52	2,004,797	1,958,638	1,094,710	15.11	72,449
1986	2,337,006.72	1,507,907	1,473,189	863,818	15.61	55,337
1987	6,493,309.84	4,114,421	4,019,690	2,473,620	16.12	153,450
1988	1,776,240.39	1,104,502	1,079,072	697,168	16.64	41,897
1989	3,956,159.22	2,411,477	2,355,955	1,600,204	17.18	93,143
1990	3,723,311.97	2,223,823	2,172,621	1,550,691	17.72	87,511
1991	3,926,172.82	2,295,044	2,242,202	1,683,971	18.28	92,121
1992	24,116,066.06	13,784,502	13,467,125	10,648,941	18.85	564,931
1993	27,942,669.04	15,603,466	15,244,209	12,698,460	19.43	653,549
1994	6,671,584.40	3,636,013	3,552,297	3,119,287	20.02	155,809
1995	15,577,175.88	8,277,088	8,086,515	7,490,661	20.62	363,272
1996	15,471,824.15	8,006,669	7,822,322	7,649,502	21.23	360,316
1997	4,991,228.09	2,512,634	2,454,783	2,536,445	21.85	116,084
1998	4,236,451.70	2,071,032	2,023,348	2,213,104	22.49	98,404
1999	4,231,329.25	2,007,004	1,960,794	2,270,535	23.13	98,164
2000	6,244,847.61	2,869,820	2,803,745	3,441,103	23.78	144,706
2001	16,070,859.52	7,144,301	6,979,809	9,091,051	24.44	371,974
2002	2,602,364.73	1,117,247	1,091,523	1,510,842	25.11	60,169
2003	2,556,962.19	1,058,812	1,034,434	1,522,528	25.78	59,058
2004	7,601,893.18	3,028,670	2,958,937	4,642,956	26.47	175,404
2005	1,383,957.01	529,682	517,486	866,471	27.16	31,902
2006	6,603,327.80	2,422,233	2,366,463	4,236,865	27.86	152,077
2007	17,917,299.89	6,283,239	6,138,572	11,778,728	28.57	412,276
2008	19,987,693.64	6,682,286	6,528,432	13,459,262	29.29	459,517
2009	9,114,848.26	2,898,066	2,831,340	6,283,508	30.01	209,380
2010	43,102,809.41	12,989,463	12,690,391	30,412,418	30.74	989,343

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. 0						
2011	44,684,672.26	12,715,023	12,422,270	32,262,402	31.48	1,024,854
2012	76,742,606.90	20,546,298	20,073,236	56,669,371	32.22	1,758,826
2013	61,054,637.95	15,319,219	14,966,506	46,088,132	32.96	1,398,305
2014	133,981,483.13	31,303,434	30,582,698	103,398,785	33.72	3,066,393
2015	189,358,797.98	40,969,670	40,026,376	149,332,422	34.48	4,330,987
2016	185,579,414.41	36,947,006	36,096,331	149,483,083	35.24	4,241,858
2017	260,333,068.32	47,273,882	46,185,439	214,147,629	36.01	5,946,893
2018	257,048,624.04	42,119,988	41,150,209	215,898,415	36.79	5,868,399
2019	334,816,510.63	48,930,085	47,803,509	287,013,002	37.57	7,639,420
2020	126,768,696.28	16,278,368	15,903,571	110,865,125	38.35	2,890,877
2021	128,379,202.29	14,179,483	13,853,012	114,526,190	39.14	2,926,065
2022	246,282,918.25	22,724,525	22,201,311	224,081,607	39.94	5,610,456
2023	149,276,552.83	11,059,900	10,805,255	138,471,298	40.74	3,398,903
2024	138,847,176.94	7,731,011	7,553,010	131,294,167	41.55	3,159,908
2025	218,882,492.41	9,153,666	8,942,910	209,939,582	42.16	4,979,592
2026	227,653,176.64	4,243,455	4,145,753	223,507,424	43.18	5,176,179
2027	130,529,764.35			130,529,764	44.00	2,966,586
	3,242,970,035.49	552,930,532	540,202,014	2,702,768,021		74,191,384

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 2.29

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1909	181,050.37	176,030	141,303	39,747	2.08	19,109
1910	201,059.75	194,813	156,381	44,679	2.33	19,176
1913	7,093.09	6,803	5,461	1,632	3.07	532
1914	62,636.39	59,872	48,061	14,575	3.31	4,403
1917	78,639.99	74,372	59,700	18,940	4.07	4,654
1919	1,777.10	1,668	1,339	438	4.59	95
1920	855.78	800	642	214	4.85	44
1921	2,692.63	2,510	2,015	678	5.10	133
1922	27,609.16	25,632	20,575	7,034	5.37	1,310
1923	294,225.04	272,179	218,484	75,741	5.62	13,477
1924	274,445.69	252,929	203,031	71,415	5.88	12,145
1925	20,337.01	18,672	14,988	5,349	6.14	871
1926	479,277.02	438,443	351,948	127,329	6.39	19,926
1927	13,012.06	11,858	9,519	3,493	6.65	525
1928	2,113,803.98	1,919,059	1,540,469	573,335	6.91	82,972
1929	10,354.58	9,365	7,517	2,838	7.17	396
1930	179.80	162	130	50	7.44	7
1931	321.41	288	231	90	7.71	12
1932	88,836.16	79,384	63,723	25,113	7.98	3,147
1933	145,934.90	129,882	104,259	41,676	8.25	5,052
1934	3,564.95	3,159	2,536	1,029	8.54	120
1935	448,706.79	395,939	317,829	130,878	8.82	14,839
1936	103,700.85	91,091	73,121	30,580	9.12	3,353
1937	17,946.23	15,692	12,596	5,350	9.42	568
1938	108,333.44	94,293	75,691	32,642	9.72	3,358
1940	10,555.47	9,096	7,302	3,253	10.37	314
1941	91,708.18	78,624	63,113	28,595	10.70	2,672
1942	818,786.06	698,154	560,423	258,363	11.05	23,381
1943	46.17	39	31	15	11.40	1
1944	6,843.36	5,769	4,631	2,212	11.77	188
1945	628.85	527	423	206	12.15	17
1946	10,948.32	9,118	7,319	3,629	12.54	289
1947	117,009.32	96,822	77,721	39,288	12.94	3,036
1948	157,029.66	129,078	103,614	53,416	13.35	4,001
1949	1,441,854.00	1,176,942	944,756	497,098	13.78	36,074
1950	321,222.24	260,319	208,964	112,258	14.22	7,894
1951	1,411,233.72	1,135,196	911,246	499,988	14.67	34,082
1952	2,838,706.63	2,266,054	1,819,010	1,019,697	15.13	67,396
1953	2,077,406.80	1,645,036	1,320,505	756,902	15.61	48,488
1954	438,806.16	344,608	276,624	162,182	16.10	10,073
1955	70,406.35	54,823	44,008	26,398	16.60	1,590

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1956	874,337.93	674,875	541,737	332,601	17.11	19,439
1958	1,017,857.09	771,129	619,002	398,855	18.18	21,939
1959	52,982.36	39,751	31,909	21,073	18.73	1,125
1960	1,172,491.35	870,927	699,112	473,379	19.29	24,540
1961	44,984.34	33,067	26,544	18,440	19.87	928
1962	46,349.34	33,705	27,056	19,293	20.46	943
1963	671,238.72	482,755	387,518	283,721	21.06	13,472
1964	885,173.02	629,420	505,249	379,924	21.67	17,532
1965	998,487.99	701,737	563,299	435,189	22.29	19,524
1966	423,185.20	293,860	235,888	187,297	22.92	8,172
1967	9,938,327.58	6,816,401	5,471,670	4,466,658	23.56	189,587
1968	8,670,085.55	5,870,255	4,712,178	3,957,908	24.22	163,415
1969	5,492,740.67	3,670,634	2,946,496	2,546,245	24.88	102,341
1970	6,658,241.79	4,389,979	3,523,929	3,134,313	25.55	122,674
1971	12,221,015.77	7,945,249	6,377,820	5,843,196	26.24	222,683
1972	4,742,070.47	3,039,335	2,439,739	2,302,331	26.93	85,493
1973	10,615,976.69	6,705,051	5,382,287	5,233,690	27.63	189,421
1974	771,874.58	480,206	385,472	386,403	28.34	13,635
1975	3,690,646.97	2,260,632	1,814,657	1,875,990	29.06	64,556
1976	6,822,200.01	4,113,309	3,301,840	3,520,360	29.78	118,212
1977	1,518,880.17	900,802	723,093	795,787	30.52	26,074
1978	3,169,952.49	1,848,716	1,484,004	1,685,948	31.26	53,933
1979	3,812,945.12	2,185,580	1,754,411	2,058,534	32.01	64,309
1980	9,950,368.48	5,602,754	4,497,450	5,452,918	32.77	166,400
1981	17,971,546.01	9,934,671	7,974,771	9,996,775	33.54	298,055
1982	1,682,192.17	912,640	732,596	949,596	34.31	27,677
1983	1,323,257.03	704,145	565,232	758,025	35.09	21,602
1984	70,015.95	36,520	29,315	40,701	35.88	1,134
1985	1,300,390.19	664,408	533,334	767,056	36.68	20,912
1986	2,494,947.30	1,248,147	1,001,914	1,493,033	37.48	39,835
1987	3,344,850.06	1,637,204	1,314,218	2,030,632	38.29	53,033
1988	1,894,298.74	906,479	727,650	1,166,649	39.11	29,830
1989	3,446,840.41	1,611,743	1,293,780	2,153,060	39.93	53,921
1990	9,226,750.81	4,212,289	3,381,294	5,845,457	40.76	143,412
1991	4,860,308.61	2,164,441	1,737,443	3,122,866	41.60	75,069
1992	6,642,970.40	2,883,913	2,314,978	4,327,992	42.44	101,979
1993	7,162,039.82	3,028,110	2,430,728	4,731,312	43.29	109,293
1994	6,121,813.84	2,518,943	2,022,009	4,099,805	44.14	92,882
1995	8,823,424.62	3,528,223	2,832,180	5,991,245	45.01	133,109
1996	9,426,705.94	3,661,333	2,939,030	6,487,676	45.87	141,436
1997	5,017,453.13	1,889,924	1,517,082	3,500,371	46.75	74,874

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1998	1,362,543.33	497,424	399,293	963,250	47.62	20,228
1999	331,809.90	117,195	94,075	237,735	48.51	4,901
2000	175,134.94	59,779	47,986	127,149	49.40	2,574
2001	220,610.65	72,654	58,321	162,290	50.30	3,226
2002	1,796,256.74	570,006	457,556	1,338,701	51.20	26,147
2003	4,972,559.29	1,518,272	1,218,749	3,753,810	52.10	72,050
2004	12,855,387.45	3,769,200	3,025,617	9,829,770	53.01	185,432
2005	5,308,367.28	1,491,280	1,197,082	4,111,285	53.93	76,234
2006	4,232,641.95	1,137,184	912,842	3,319,800	54.85	60,525
2007	13,099,712.69	3,357,063	2,694,786	10,404,927	55.78	186,535
2008	30,719,096.51	7,491,466	6,013,559	24,705,538	56.71	435,647
2009	10,899,797.12	2,522,976	2,025,246	8,874,551	57.64	153,965
2010	21,056,895.81	4,609,986	3,700,534	17,356,362	58.58	296,285
2011	21,122,045.00	4,359,590	3,499,535	17,622,510	59.52	296,077
2012	63,330,748.53	12,277,932	9,855,757	53,474,992	60.46	884,469
2013	180,946,766.17	32,787,554	26,319,266	154,627,500	61.41	2,517,953
2014	215,837,950.26	36,347,111	29,176,598	186,661,352	62.37	2,992,807
2015	477,544,277.94	74,367,970	59,696,749	417,847,529	63.32	6,598,982
2016	199,472,727.36	28,510,637	22,886,094	176,586,633	64.28	2,747,147
2017	282,522,771.59	36,764,688	29,511,796	253,010,976	65.24	3,878,157
2018	194,251,173.24	22,766,238	18,274,943	175,976,230	66.21	2,657,850
2019	166,393,585.27	17,349,859	13,927,100	152,466,485	67.18	2,269,522
2020	279,658,570.77	25,541,217	20,502,478	259,156,093	68.15	3,802,731
2021	114,613,970.71	8,985,735	7,213,040	107,400,931	69.12	1,553,833
2022	102,519,880.33	6,697,624	5,376,325	97,143,555	70.10	1,385,785
2023	72,333,118.58	3,790,255	3,042,518	69,290,601	71.07	974,963
2024	53,496,894.23	2,104,033	1,688,952	51,807,942	72.05	719,055
2025	187,683,754.09	5,531,040	4,439,884	183,243,870	72.79	2,517,432
2026	292,781,276.26	3,826,651	3,071,734	289,709,542	74.02	3,913,936
2027	84,492,565.64			84,492,566	75.00	1,126,568
	3,295,604,693.80	463,310,981	371,909,568	2,923,695,126		45,939,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.6 1.39

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	4,044.80	3,519	4,045			
1945	815.48	705	815			
1946	7,331.43	6,300	7,331			
1947	16,953.18	14,472	16,953			
1948	30,282.10	25,672	30,282			
1949	141,546.19	119,111	141,546			
1950	32,849.00	27,429	32,849			
1951	61,262.00	50,748	61,262			
1952	123,890.28	101,761	123,890			
1953	183,761.60	149,604	183,762			
1954	195,994.79	158,119	195,995			
1955	60,475.45	48,327	60,475			
1956	176,143.84	139,374	176,144			
1957	505.14	396	504	1	17.35	
1958	23,363.18	18,106	23,050	313	18.00	17
1959	1,622.30	1,244	1,584	38	18.67	2
1960	22,968.21	17,416	22,171	797	19.34	41
1961	82,403.87	61,772	78,638	3,766	20.03	188
1963	4,570.89	3,347	4,261	310	21.42	14
1964	31,681.41	22,918	29,176	2,505	22.13	113
1965	71,810.22	51,300	65,307	6,503	22.85	285
1966	6,562.72	4,628	5,892	671	23.58	28
1967	826,810.66	575,460	732,585	94,226	24.32	3,874
1968	180,764.04	124,140	158,036	22,728	25.06	907
1969	152,191.49	103,072	131,215	20,976	25.82	812
1970	221,210.02	147,684	188,008	33,202	26.59	1,249
1971	429,494.11	282,607	359,771	69,723	27.36	2,548
1972	218,402.44	141,551	180,200	38,202	28.15	1,357
1973	454,238.94	289,918	369,078	85,161	28.94	2,943
1974	8,839.75	5,554	7,070	1,770	29.74	60
1975	54,520.87	33,694	42,894	11,627	30.56	380
1976	68,649.93	41,722	53,114	15,536	31.38	495
1977	859.13	513	653	206	32.21	6
1978	2,040.52	1,198	1,525	516	33.05	16
1979	892,323.10	514,201	654,600	237,723	33.90	7,012
1980	1,254,173.82	709,386	903,079	351,095	34.75	10,103
1981	1,126,662.20	625,016	795,672	330,990	35.62	9,292
1982	6,009.47	3,268	4,160	1,849	36.49	51
1983	164,760.08	87,797	111,769	52,991	37.37	1,418
1985	31,844.48	16,260	20,700	11,144	39.15	285
1986	337,897.29	168,739	214,812	123,085	40.05	3,073

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1987	81,522.00	39,783	50,645	30,877	40.96	754
1988	34,873.00	16,617	21,154	13,719	41.88	328
1989	181,428.00	84,364	107,399	74,029	42.80	1,730
1990	761,450.00	345,318	439,605	321,845	43.72	7,362
1991	185,671.07	82,020	104,415	81,256	44.66	1,819
1992	517,625.39	222,641	283,431	234,194	45.59	5,137
1993	411,899.75	172,331	219,385	192,515	46.53	4,137
1994	281,673.46	114,500	145,763	135,910	47.48	2,862
1995	97,667.53	38,542	49,066	48,602	48.43	1,004
1996	142,116.00	54,376	69,223	72,893	49.39	1,476
1997	164,345.17	60,910	77,541	86,804	50.35	1,724
1998	351,067.13	125,900	160,276	190,791	51.31	3,718
2003	1,042.44	311	396	646	56.17	12
2008	79,121.53	18,703	23,810	55,312	61.09	905
2010	3,089.86	654	833	2,257	63.06	36
2023	296,947.10	14,847	18,900	278,047	76.00	3,659
	11,304,069.85	6,289,865	7,966,715	3,337,355		83,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 0.74

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1931	44.57	45	45			
1941	1,397.48	1,337	957	440	1.95	226
1942	7,039.38	6,661	4,768	2,271	2.42	938
1943	1,656.16	1,550	1,109	547	2.89	189
1944	770.39	713	510	260	3.35	78
1945	1,110.16	1,016	727	383	3.80	101
1946	10,064.02	9,116	6,525	3,539	4.24	835
1947	66,667.31	59,749	42,765	23,902	4.67	5,118
1948	9,105.68	8,074	5,779	3,327	5.10	652
1949	71,689.45	62,895	45,017	26,672	5.52	4,832
1950	45,990.51	39,920	28,573	17,418	5.94	2,932
1951	51,515.03	44,246	31,669	19,846	6.35	3,125
1952	41,283.31	35,091	25,116	16,167	6.75	2,395
1953	127,271.94	107,022	76,601	50,671	7.16	7,077
1954	261,862.54	217,870	155,941	105,922	7.56	14,011
1955	68,895.54	56,709	40,590	28,306	7.96	3,556
1956	51,719.28	42,122	30,149	21,570	8.35	2,583
1957	173,891.01	140,080	100,263	73,628	8.75	8,415
1958	188,648.91	150,332	107,600	81,049	9.14	8,868
1959	77,349.33	60,951	43,626	33,723	9.54	3,535
1960	44,061.96	34,329	24,571	19,491	9.94	1,961
1961	124,760.10	96,120	68,798	55,962	10.33	5,417
1962	97,518.37	74,266	53,156	44,362	10.73	4,134
1963	111,686.22	84,037	60,150	51,536	11.14	4,626
1964	216,066.21	160,658	114,991	101,075	11.54	8,759
1965	106,190.11	77,990	55,822	50,368	11.95	4,215
1966	307,999.26	223,472	159,951	148,048	12.35	11,988
1967	411,488.61	294,716	210,944	200,545	12.77	15,704
1968	428,484.66	302,986	216,863	211,622	13.18	16,056
1969	661,246.28	461,404	330,251	330,995	13.60	24,338
1970	745,376.71	513,147	367,286	378,091	14.02	26,968
1971	756,556.56	513,619	367,624	388,933	14.45	26,916
1972	1,093,061.79	731,619	523,658	569,404	14.88	38,266
1973	861,653.01	568,501	406,906	454,747	15.31	29,703
1974	893,272.52	580,627	415,585	477,688	15.75	30,329
1975	1,675,552.64	1,072,722	767,803	907,750	16.19	56,069
1976	843,970.35	531,887	380,699	463,271	16.64	27,841
1977	1,170,201.27	725,782	519,480	650,721	17.09	38,076
1978	718,827.43	438,485	313,847	404,980	17.55	23,076
1979	2,790,340.98	1,673,591	1,197,876	1,592,465	18.01	88,421
1980	790,441.68	465,831	333,420	457,022	18.48	24,731

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1981	273,801.62	158,501	113,447	160,355	18.95	8,462
1982	1,328,265.17	754,747	540,212	788,053	19.43	40,559
1983	416,131.32	232,018	166,067	250,064	19.91	12,560
1984	388,762.54	212,525	152,115	236,648	20.40	11,600
1985	771,737.42	413,481	295,950	475,787	20.89	22,776
1986	2,032,180.15	1,066,224	763,152	1,269,028	21.39	59,328
1987	2,373,177.18	1,218,769	872,337	1,500,840	21.89	68,563
1988	2,732,369.08	1,372,250	982,191	1,750,178	22.40	78,133
1989	2,399,131.92	1,177,710	842,949	1,556,183	22.91	67,926
1990	2,141,428.11	1,026,451	734,685	1,406,743	23.43	60,040
1991	473,628.48	221,554	158,578	315,050	23.95	13,154
1992	483,590.49	220,517	157,836	325,754	24.48	13,307
1993	659,932.32	293,155	209,826	450,106	25.01	17,997
1994	538,643.69	232,813	166,636	372,008	25.55	14,560
1995	474,263.34	199,191	142,571	331,692	26.10	12,709
1996	289,313.84	118,040	84,487	204,827	26.64	7,689
1997	487,470.89	192,931	138,091	349,380	27.19	12,850
1998	1,129,546.02	432,989	309,913	819,633	27.75	29,536
1999	652,695.90	242,078	173,268	479,428	28.31	16,935
2000	329,608.25	118,145	84,563	245,045	28.87	8,488
2001	150,405.79	52,007	37,224	113,182	29.44	3,844
2002	1,224,894.72	408,025	292,045	932,850	30.01	31,085
2003	1,436,951.79	460,141	329,347	1,107,605	30.59	36,208
2004	2,116,969.36	651,095	466,023	1,650,946	31.16	52,983
2005	2,100,132.65	618,846	442,940	1,657,193	31.74	52,211
2006	2,079,417.11	585,481	419,059	1,660,358	32.33	51,357
2007	1,687,674.68	453,428	324,542	1,363,133	32.91	41,420
2008	841,731.55	215,113	153,968	687,764	33.50	20,530
2009	2,788,365.34	676,011	483,856	2,304,509	34.09	67,601
2010	1,704,430.99	390,502	279,503	1,424,928	34.69	41,076
2011	1,537,066.72	332,006	237,634	1,299,433	35.28	36,832
2012	1,273,342.78	258,068	184,713	1,088,630	35.88	30,341
2013	757,551.15	143,601	102,783	654,768	36.47	17,954
2014	635,452.76	111,979	80,149	555,304	37.07	14,980
2015	2,212,771.36	360,438	257,984	1,954,787	37.67	51,892
2016	6,966,578.24	1,041,921	745,757	6,220,821	38.27	162,551
2017	6,829,222.73	928,774	664,772	6,164,451	38.88	158,551
2018	13,122,753.57	1,609,768	1,152,195	11,970,559	39.48	303,206
2019	23,993,242.99	2,617,903	1,873,770	22,119,473	40.09	551,745
2020	25,915,650.53	2,482,201	1,776,641	24,139,010	40.69	593,242
2021	31,930,417.69	2,625,319	1,879,078	30,051,340	41.30	727,635

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2022	31,679,250.10	2,168,128	1,551,842	30,127,408	41.92	718,688
2023	50,298,443.75	2,760,882	1,976,108	48,322,336	42.53	1,136,194
2024	85,882,958.53	3,549,543	2,540,593	83,342,366	43.14	1,931,905
2025	36,034,090.39	1,113,093	796,699	35,237,391	43.61	808,012
	371,682,173.72	47,189,650	33,776,110	337,906,064		8,796,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.4						2.37

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	662.71	577	663			
1945	466.08	403	466			
1946	3,410.25	2,931	3,410			
1947	25,752.92	21,983	25,753			
1948	2,703.38	2,292	2,703			
1949	15,303.35	12,878	15,303			
1951	32,215.90	26,687	32,216			
1952	11,191.99	9,193	11,192			
1953	65,061.58	52,968	65,062			
1955	21,920.04	17,517	21,517	403	16.07	25
1957	25,653.59	20,090	24,678	976	17.35	56
1958	52,977.20	41,057	50,433	2,544	18.00	141
1961	19,095.35	14,314	17,583	1,512	20.03	75
1962	19,765.51	14,646	17,991	1,775	20.72	86
1963	15,112.56	11,066	13,593	1,520	21.42	71
1964	11,656.60	8,432	10,358	1,299	22.13	59
1965	9,747.62	6,964	8,554	1,194	22.85	52
1966	31,319.92	22,088	27,132	4,188	23.58	178
1967	65,961.84	45,909	56,393	9,569	24.32	393
1968	35,638.00	24,474	30,063	5,575	25.06	222
1969	93,313.54	63,197	77,629	15,685	25.82	607
1970	60,394.67	40,321	49,529	10,866	26.59	409
1971	121,390.48	79,875	98,116	23,274	27.36	851
1972	157,371.72	101,996	125,288	32,084	28.15	1,140
1973	56,414.01	36,006	44,229	12,185	28.94	421
1974	53,039.09	33,322	40,932	12,107	29.74	407
1975	209,077.59	129,210	158,717	50,361	30.56	1,648
1976	50,965.31	30,974	38,047	12,918	31.38	412
1977	211,395.49	126,283	155,122	56,273	32.21	1,747
1978	119,972.51	70,409	86,488	33,485	33.05	1,013
1979	502,102.61	289,337	355,412	146,691	33.90	4,327
1980	159,011.08	89,940	110,479	48,532	34.75	1,397
1981	55,444.81	30,758	37,782	17,663	35.62	496
1982	237,904.00	129,391	158,940	78,964	36.49	2,164
1983	118,891.21	63,355	77,823	41,068	37.37	1,099
1984	96,343.86	50,267	61,746	34,598	38.26	904
1985	260,784.42	133,162	163,572	97,212	39.15	2,483
1986	454,810.83	227,123	278,990	175,821	40.05	4,390
1987	423,661.38	206,747	253,961	169,700	40.96	4,143
1988	531,537.14	253,277	311,117	220,420	41.88	5,263
1989	430,148.57	200,019	245,697	184,452	42.80	4,310

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1990	540,643.83	245,182	301,173	239,471	43.72	5,477
1991	250,654.82	110,727	136,013	114,642	44.66	2,567
1992	231,187.81	99,439	122,148	109,040	45.59	2,392
1993	253,007.09	105,853	130,026	122,981	46.53	2,643
1994	331,896.44	134,916	165,726	166,170	47.48	3,500
1995	183,228.87	72,306	88,818	94,411	48.43	1,949
1996	271,801.63	103,997	127,746	144,056	49.39	2,917
1997	170,621.92	63,236	77,677	92,945	50.35	1,846
1998	168,368.84	60,380	74,169	94,200	51.31	1,836
1999	13,532.66	4,689	5,760	7,773	52.28	149
2000	30,608.10	10,238	12,576	18,032	53.24	339
2013	1,321,601.17	230,619	283,285	1,038,316	66.04	15,723
2014	2,528,035.30	409,845	503,440	2,024,595	67.03	30,204
2015	1,226,321.99	183,482	225,383	1,000,939	68.03	14,713
2016	43,717.63	6,000	7,370	36,348	69.02	527
2019	137,392.82	13,723	16,857	120,536	72.01	1,674
	12,572,211.63	4,596,070	5,642,846	6,929,366		129,445

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.5 1.03

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1922	2,831.60	2,651	2,470	362	4.14	87
1923	221.87	207	193	29	4.38	7
1924	593.99	552	514	80	4.61	17
1925	1,896.68	1,755	1,635	262	4.84	54
1926	368,966.09	340,242	317,031	51,935	5.06	10,264
1927	20.75	19	18	3	5.28	1
1928	81,138.29	74,272	69,205	11,933	5.50	2,170
1929	22,596.44	20,608	19,202	3,394	5.72	593
1930	726.26	660	615	111	5.93	19
1931	22,683.67	20,537	19,136	3,548	6.15	577
1933	53,136.93	47,741	44,484	8,653	6.60	1,311
1934	1,082.46	969	903	179	6.83	26
1935	5,805.33	5,176	4,823	982	7.05	139
1936	313,676.00	278,544	259,542	54,134	7.28	7,436
1937	56,606.78	50,066	46,651	9,956	7.51	1,326
1938	3,728.92	3,284	3,060	669	7.75	86
1939	15,506.27	13,600	12,672	2,834	7.99	355
1940	9,152.04	7,993	7,448	1,704	8.23	207
1941	35,864.51	31,186	29,059	6,806	8.48	803
1942	24,223.71	20,970	19,539	4,685	8.73	537
1943	7,049.99	6,076	5,662	1,388	8.98	155
1946	137,518.16	116,827	108,857	28,661	9.78	2,931
1947	269,604.18	227,878	212,332	57,272	10.06	5,693
1948	98,467.47	82,788	77,140	21,327	10.35	2,061
1949	597,411.19	499,525	465,448	131,963	10.65	12,391
1950	298,097.50	247,880	230,970	67,128	10.95	6,130
1951	171,241.63	141,552	131,895	39,347	11.27	3,491
1952	565,703.15	464,748	433,043	132,660	11.60	11,436
1953	740,079.05	604,245	563,024	177,055	11.93	14,841
1954	426,092.59	345,595	322,019	104,074	12.28	8,475
1955	93,717.64	75,493	70,343	23,375	12.64	1,849
1956	395,266.59	316,091	294,528	100,739	13.02	7,737
1957	105,169.41	83,489	77,793	27,376	13.40	2,043
1958	1,325,168.30	1,043,822	972,614	352,554	13.80	25,547
1959	113,562.81	88,719	82,667	30,896	14.22	2,173
1960	556,111.60	430,859	401,466	154,646	14.64	10,563
1961	82,040.71	63,007	58,709	23,332	15.08	1,547
1963	102,781.21	77,482	72,196	30,585	16.00	1,912
1964	362,234.58	270,394	251,948	110,287	16.48	6,692
1965	555,848.48	410,728	382,709	173,139	16.97	10,203
1966	373,958.31	273,450	254,796	119,162	17.47	6,821

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1967	8,254,344.63	5,969,790	5,562,537	2,691,808	17.99	149,628
1968	4,758,827.84	3,402,181	3,170,088	1,588,740	18.53	85,739
1969	4,651,006.12	3,286,494	3,062,293	1,588,713	19.07	83,310
1970	5,475,748.84	3,822,073	3,561,335	1,914,414	19.63	97,525
1971	4,808,014.73	3,313,828	3,087,762	1,720,253	20.20	85,161
1972	3,859,203.32	2,625,455	2,446,349	1,412,854	20.78	67,991
1973	7,920,239.56	5,316,302	4,953,630	2,966,610	21.37	138,821
1974	2,616,307.76	1,731,996	1,613,841	1,002,467	21.97	45,629
1975	4,806,962.79	3,136,351	2,922,393	1,884,570	22.59	83,425
1976	7,167,693.14	4,608,253	4,293,883	2,873,810	23.21	123,818
1977	2,538,126.19	1,606,837	1,497,220	1,040,906	23.85	43,644
1978	3,147,258.38	1,960,994	1,827,217	1,320,041	24.50	53,879
1979	3,398,915.96	2,083,807	1,941,652	1,457,264	25.15	57,943
1980	9,532,288.02	5,745,777	5,353,806	4,178,482	25.82	161,831
1981	14,843,556.83	8,794,214	8,194,282	6,649,275	26.49	251,011
1982	2,024,914.31	1,178,196	1,097,821	927,093	27.18	34,109
1983	531,584.06	303,657	282,942	248,642	27.87	8,921
1984	4,277.43	2,397	2,233	2,044	28.58	72
1985	621,877.36	341,647	318,340	303,537	29.29	10,363
1986	2,015,211.52	1,084,809	1,010,804	1,004,408	30.01	33,469
1987	1,582,231.51	834,200	777,292	804,940	30.73	26,194
1988	1,627,850.24	839,727	782,442	845,408	31.47	26,864
1989	1,927,868.57	972,533	906,188	1,021,681	32.21	31,719
1990	4,925,209.13	2,427,734	2,262,117	2,663,092	32.96	80,798
1991	3,387,427.62	1,630,132	1,518,926	1,868,502	33.72	55,412
1992	5,785,448.88	2,715,574	2,530,320	3,255,129	34.49	94,379
1993	4,528,564.49	2,071,999	1,930,649	2,597,915	35.26	73,679
1994	4,385,995.52	1,954,136	1,820,827	2,565,169	36.04	71,176
1995	3,787,749.99	1,641,535	1,529,551	2,258,199	36.83	61,314
1996	6,157,825.68	2,592,937	2,416,050	3,741,776	37.63	99,436
1997	2,899,800.73	1,185,352	1,104,489	1,795,312	38.43	46,716
1998	667,767.41	264,743	246,683	421,084	39.23	10,734
1999	24,508.32	9,408	8,766	15,742	40.05	393
2000	273,548.24	101,549	94,621	178,927	40.87	4,378
2001	1,387,095.58	497,218	463,298	923,798	41.70	22,153
2002	984,063.75	340,181	316,974	667,090	42.53	15,685
2003	505,971.67	168,372	156,886	349,086	43.37	8,049
2004	3,082,625.94	985,485	918,256	2,164,370	44.22	48,945
2005	236,543.26	72,529	67,581	168,962	45.07	3,749
2006	1,126,260.73	330,422	307,881	818,380	45.93	17,818
2007	4,344,755.03	1,217,183	1,134,148	3,210,607	46.79	68,617

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2008	8,272,197.73	2,206,774	2,056,230	6,215,968	47.66	130,423
2009	3,206,059.69	812,351	756,933	2,449,127	48.53	50,466
2010	8,948,232.57	2,146,234	1,999,820	6,948,413	49.41	140,628
2011	3,469,791.78	784,693	731,162	2,738,630	50.30	54,446
2012	11,560,090.59	2,457,906	2,290,230	9,269,861	51.18	181,123
2013	32,729,282.56	6,505,599	6,061,794	26,667,489	52.08	512,049
2014	61,626,614.02	11,395,993	10,618,571	51,008,043	52.98	962,779
2015	161,541,817.10	27,636,574	25,751,237	135,790,580	53.88	2,520,241
2016	68,791,023.67	10,816,013	10,078,156	58,712,868	54.78	1,071,794
2017	76,237,152.18	10,908,012	10,163,879	66,073,273	55.70	1,186,235
2018	86,619,553.49	11,180,852	10,418,107	76,201,446	56.61	1,346,077
2019	111,970,464.40	12,867,646	11,989,829	99,980,635	57.53	1,737,887
2020	143,794,209.83	14,490,143	13,501,641	130,292,569	58.45	2,229,129
2021	103,740,448.08	8,969,399	8,357,516	95,382,932	59.38	1,606,314
2022	100,277,476.28	7,235,020	6,741,455	93,536,021	60.31	1,550,921
2023	192,941,859.39	11,161,687	10,400,249	182,541,610	61.24	2,980,758
2024	212,301,567.61	9,243,610	8,613,021	203,688,547	62.17	3,276,316
2025	258,113,313.39	8,419,656	7,845,277	250,268,036	62.88	3,980,090
2026	243,103,923.45	3,515,283	3,275,474	239,828,449	64.06	3,743,810
2027	73,064,690.65			73,064,691	65.00	1,124,072
	2,117,312,822.68	252,713,132	235,473,313	1,881,839,510		33,040,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.0 1.56

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1969	109,174.86	92,471	107,129	2,046	9.18	223
1970	40,416.57	33,950	39,332	1,085	9.60	113
1971	360,114.77	299,796	347,319	12,796	10.05	1,273
1973	459,965.48	375,562	435,095	24,870	11.01	2,259
1979	216,509.06	164,185	190,211	26,298	14.50	1,814
1985	1,589,608.14	1,087,562	1,259,959	329,649	18.95	17,396
1987	298.01	195	226	72	20.64	3
1991	488,182.62	290,874	336,982	151,201	24.25	6,235
1992	274,542.54	159,281	184,530	90,013	25.19	3,573
1994	299,107.57	164,010	190,008	109,100	27.10	4,026
1996	264,943.41	136,666	158,330	106,613	29.05	3,670
2002	31,640.21	13,184	15,274	16,366	35.00	468
2004	27,750.82	10,638	12,324	15,427	37.00	417
2009	1,978,477.27	593,543	687,630	1,290,847	42.00	30,734
2010	158,447.36	44,893	52,009	106,438	43.00	2,475
2013	1,449,874.84	338,299	391,925	1,057,950	46.00	22,999
2014	3,707,975.43	803,407	930,761	2,777,214	47.00	59,090
2015	363,445.73	72,689	84,211	279,235	48.00	5,817
2016	12,192.31	2,235	2,589	9,603	49.00	196
2017	32,146.11	5,358	6,207	25,939	50.00	519
2018	368.88	55	64	305	51.00	6
2020	19,393,079.61	2,262,591	2,621,250	16,771,830	53.00	316,450
2021	432,909.71	43,291	50,154	382,756	54.00	7,088
2022	17,072.70	1,423	1,648	15,425	55.00	280
2025	10,078.30	378	438	9,640	57.75	167
	31,718,322.31	6,996,536	8,105,605	23,612,717		487,291

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.5 1.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. 0						
1936	40,218.28	39,342	40,218			
1969	162,997.56	139,428	154,110	8,888	7.23	1,229
1970	31,775.00	26,996	29,839	1,936	7.52	257
1971	579,248.26	488,654	540,109	39,139	7.82	5,005
1973	411,771.90	342,100	378,123	33,649	8.46	3,977
1979	34,570.49	27,186	30,049	4,521	10.68	423
1985	1,780,751.06	1,301,017	1,438,013	342,738	13.47	25,445
1987	617.00	437	483	134	14.56	9
1990	91,655.00	61,702	68,199	23,456	16.34	1,435
1991	1,865,670.00	1,232,088	1,361,826	503,844	16.98	29,673
1992	966,540.39	625,352	691,201	275,339	17.65	15,600
1993	212,876.15	134,793	148,987	63,889	18.34	3,484
1994	1,808,678.00	1,119,572	1,237,462	571,216	19.05	29,985
1996	3,115,071.72	1,836,023	2,029,355	1,085,717	20.53	52,884
2002	163,179.78	79,893	88,306	74,874	25.52	2,934
2007	2,151,731.73	854,237	944,188	1,207,544	30.15	40,051
2009	2,471,537.70	885,799	979,073	1,492,465	32.08	46,523
2010	4,157,820.73	1,409,501	1,557,921	2,599,900	33.05	78,666
2012	537,267.35	160,965	177,915	359,352	35.02	10,261
2013	11,265,212.54	3,149,753	3,481,421	7,783,792	36.02	216,096
2014	20,240,060.94	5,258,368	5,812,072	14,427,989	37.01	389,840
2015	4,765,037.90	1,142,656	1,262,977	3,502,061	38.01	92,135
2016	344,459.07	75,781	83,761	260,698	39.00	6,685
2017	10,322,419.67	2,064,484	2,281,873	8,040,547	40.00	201,014
2018	4,721,170.12	849,811	939,296	3,781,874	41.00	92,241
2019	62,070.36	9,931	10,977	51,093	42.00	1,216
2020	35,103,558.52	4,914,498	5,431,991	29,671,568	43.00	690,036
2021	4,587,326.82	550,479	608,445	3,978,882	44.00	90,429
2022	347,811.20	34,781	38,443	309,368	45.00	6,875
	112,343,105.24	28,815,627	31,846,633	80,496,472		2,134,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 1.90

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1943	7,925.02	6,934	7,925			
1944	2,050.06	1,784	2,050			
1949	273.33	230	266	7	12.68	1
1956	40,565.04	32,097	37,107	3,458	16.70	207
1961	17,307.06	12,974	14,999	2,308	20.03	115
1964	7,032.68	5,087	5,881	1,152	22.13	52
1965	15,298.32	10,929	12,635	2,663	22.85	117
1967	124,866.76	86,907	100,472	24,395	24.32	1,003
1968	45,339.97	31,137	35,997	9,343	25.06	373
1969	62,444.09	42,290	48,891	13,553	25.82	525
1970	205,456.82	137,167	158,576	46,881	26.59	1,763
1971	290,132.20	190,907	220,704	69,428	27.36	2,538
1972	129,975.76	84,240	97,388	32,588	28.15	1,158
1973	437,296.06	279,104	322,667	114,629	28.94	3,961
1975	28,921.39	17,873	20,663	8,258	30.56	270
1976	95,763.76	58,200	67,284	28,480	31.38	908
1978	221,592.89	130,048	150,346	71,247	33.05	2,156
1979	80,884.16	46,609	53,884	27,000	33.90	796
1980	1,343,740.07	760,046	878,675	465,065	34.75	13,383
1981	2,150,286.42	1,192,871	1,379,057	771,229	35.62	21,652
1982	23,645.37	12,860	14,867	8,778	36.49	241
1983	8,894.52	4,740	5,480	3,415	37.37	91
1985	6,005.50	3,067	3,546	2,460	39.15	63
1989	87,647.15	40,756	47,117	40,530	42.80	947
1992	153,081.22	65,843	76,120	76,961	45.59	1,688
1993	1,789.33	749	866	923	46.53	20
1994	381.66	155	179	203	47.48	4
1995	4,803.65	1,896	2,192	2,612	48.43	54
2001	17,911.32	5,772	6,673	11,238	54.22	207
2004	2,156.66	616	712	1,445	57.15	25
2006	93,785.68	24,489	28,311	65,475	59.11	1,108
2009	21,194.50	4,750	5,491	15,704	62.07	253
2010	290,096.76	61,428	71,016	219,081	63.06	3,474
2011	41,106.16	8,196	9,475	31,631	64.05	494
2012	58,639.56	10,959	12,670	45,970	65.05	707
2013	189,248.27	33,024	38,178	151,070	66.04	2,288
2014	16,121.10	2,614	3,022	13,099	67.03	195

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2015	138,275.22	20,689	23,918	114,357	68.03	1,681
2016	69,487.69	9,537	11,026	58,462	69.02	847
2017	40,924.04	5,105	5,902	35,022	70.02	500
	6,572,347.22	3,444,679	3,982,228	2,590,119		65,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 1.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1944	29,854.19	25,973	29,854			
1945	34,556.48	29,883	34,556			
1946	52,076.37	44,753	52,076			
1947	100,721.84	85,978	100,722			
1948	241,599.95	204,816	241,600			
1949	83,843.35	70,554	83,843			
1950	165,716.72	138,373	165,717			
1951	283,943.00	235,213	283,943			
1952	196,990.38	161,804	196,990			
1953	217,659.12	177,201	217,659			
1954	101,789.01	82,118	101,789			
1955	209,322.88	167,274	209,323			
1956	189,225.06	149,724	189,225			
1957	222,653.57	174,364	222,421	233	17.35	13
1958	129,011.06	99,984	127,541	1,470	18.00	82
1959	390,313.45	299,222	381,692	8,621	18.67	462
1960	535,690.33	406,187	518,138	17,552	19.34	908
1961	309,141.77	231,739	295,610	13,532	20.03	676
1962	316,360.16	234,423	299,033	17,327	20.72	836
1963	434,979.86	318,514	406,301	28,679	21.42	1,339
1964	596,870.41	431,764	550,764	46,106	22.13	2,083
1965	670,357.58	478,890	610,879	59,479	22.85	2,603
1966	266,834.23	188,185	240,052	26,782	23.58	1,136
1967	630,219.65	438,633	559,527	70,693	24.32	2,907
1968	264,455.97	181,615	231,671	32,785	25.06	1,308
1969	562,105.72	380,686	485,609	76,497	25.82	2,963
1970	467,735.30	312,269	398,335	69,400	26.59	2,610
1971	697,474.96	458,939	585,429	112,046	27.36	4,095
1972	626,772.34	406,224	518,185	108,587	28.15	3,857
1973	1,539,756.79	982,750	1,253,610	286,147	28.94	9,888
1974	786,477.18	494,104	630,286	156,191	29.74	5,252
1975	536,032.88	331,268	422,570	113,463	30.56	3,713
1976	1,207,790.12	734,034	936,344	271,446	31.38	8,650
1977	885,904.13	529,221	675,082	210,822	32.21	6,545
1978	2,127,207.46	1,248,416	1,592,498	534,709	33.05	16,179
1979	186,656.81	107,561	137,206	49,451	33.90	1,459
1980	1,251,525.25	707,888	902,992	348,533	34.75	10,030
1981	2,185,509.07	1,212,411	1,546,569	638,940	35.62	17,938
1982	1,303,996.07	709,217	904,687	399,309	36.49	10,943
1983	1,136,544.99	605,642	772,566	363,979	37.37	9,740
1984	1,206,384.52	629,431	802,911	403,474	38.26	10,546

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1985	2,320,585.39	1,184,937	1,511,523	809,062	39.15	20,666
1986	942,964.88	470,898	600,684	342,281	40.05	8,546
1987	1,341,106.94	654,460	834,839	506,268	40.96	12,360
1988	992,565.25	472,957	603,311	389,254	41.88	9,295
1989	1,201,910.97	558,889	712,927	488,984	42.80	11,425
1990	1,558,790.25	706,911	901,746	657,044	43.72	15,028
1991	2,550,912.79	1,126,866	1,437,447	1,113,466	44.66	24,932
1992	2,953,517.46	1,270,367	1,620,498	1,333,019	45.59	29,239
1993	2,556,335.07	1,069,519	1,364,294	1,192,041	46.53	25,619
1994	2,283,664.16	928,309	1,184,164	1,099,500	47.48	23,157
1995	4,984,364.55	1,966,930	2,509,044	2,475,321	48.43	51,111
1996	1,677,366.61	641,794	818,682	858,685	49.39	17,386
1997	1,947,098.94	721,634	920,527	1,026,572	50.35	20,389
1998	1,059,799.15	380,065	484,816	574,983	51.31	11,206
1999	328,988.54	113,995	145,414	183,575	52.28	3,511
2000	303,232.54	101,431	129,387	173,846	53.24	3,265
2001	81,433.51	26,242	33,475	47,959	54.22	885
2002	70,312.68	21,805	27,815	42,498	55.19	770
2003	1,068,424.66	318,262	405,980	662,445	56.17	11,794
2004	1,176,909.38	336,149	428,796	748,113	57.15	13,090
2005	1,262,432.34	345,124	440,245	822,187	58.13	14,144
2006	1,309,093.42	341,830	436,043	873,050	59.11	14,770
2007	1,540,313.09	383,153	488,756	1,051,557	60.10	17,497
2008	1,954,983.06	462,119	589,486	1,365,497	61.09	22,352
2009	1,208,653.28	270,883	345,542	863,111	62.07	13,905
2010	1,896,497.11	401,583	512,265	1,384,232	63.06	21,951
2011	1,949,850.22	388,761	495,909	1,453,941	64.05	22,700
2012	2,559,943.96	478,402	610,256	1,949,688	65.05	29,972
2013	2,567,559.99	448,039	571,525	1,996,035	66.04	30,225
2014	1,117,203.73	181,121	231,041	886,163	67.03	13,220
2015	1,297,789.66	194,175	247,692	1,050,098	68.03	15,436
2016	1,876,227.65	257,512	328,486	1,547,742	69.02	22,425
2017	2,653,606.24	331,037	422,276	2,231,330	70.02	31,867
2018	812,176.97	91,167	116,294	695,883	71.02	9,798
2019	4,440.17	443	565	3,875	72.01	54
2020	47,095.09	4,115	5,249	41,846	73.01	573
2021	1,103,926.13	82,662	105,445	998,481	74.01	13,491
2022	659,910.31	41,165	52,511	607,399	75.01	8,098
2023	70,299.82	3,515	4,483	65,817	76.00	866
2024	12,563.30	471	601	11,962	77.00	155

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2025	4,462.66	125	160	4,303	77.75	55
2026	11,986.59	150	191	11,796	79.00	149
2027	6,076.73			6,077	80.00	76
	80,709,435.22	32,687,217	41,596,195	39,113,240		756,214
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					51.7	0.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1906	1,787.44	1,728	1,787			
1907	57.39	55	57			
1908	77.15	74	77			
1911	149.22	141	149			
1914	13,233.39	12,386	13,233			
1918	212.94	197	213			
1919	4,624.35	4,253	4,624			
1920	2,715.45	2,489	2,715			
1921	772.14	705	772			
1922	30,869.83	28,100	30,870			
1923	6,032.09	5,473	6,032			
1924	82,255.98	74,371	82,256			
1925	8,471.74	7,633	8,472			
1926	5,383.16	4,833	5,383			
1927	92,403.73	82,662	92,404			
1928	41,688.15	37,156	41,688			
1929	40,404.24	35,879	40,404			
1930	53,908.33	47,693	53,908			
1931	11,145.98	9,823	11,146			
1932	4,922.32	4,321	4,922			
1933	7,812.89	6,832	7,813			
1934	1,270.92	1,107	1,271			
1935	432.11	375	432			
1936	502.72	434	503			
1937	16,196.41	13,931	16,196			
1938	7,143.72	6,117	7,144			
1939	1,137.83	970	1,137	1	10.32	
1940	7,227.44	6,133	7,192	35	10.60	3
1941	21,082.55	17,806	20,880	203	10.88	19
1942	4,598.83	3,865	4,532	67	11.17	6
1943	2,899.14	2,424	2,842	57	11.47	5
1944	1,311.28	1,091	1,279	32	11.77	3
1945	48.64	40	47	2	12.09	
1946	13,544.57	11,143	13,067	478	12.41	39
1947	64,045.80	52,380	61,422	2,624	12.75	206
1948	24,308.90	19,763	23,175	1,134	13.09	87
1949	147,381.65	119,064	139,617	7,765	13.45	577
1950	103,830.38	83,331	97,716	6,114	13.82	442
1951	52,627.88	41,952	49,194	3,434	14.20	242
1952	26,972.46	21,351	25,037	1,935	14.59	133
1953	86,306.77	67,825	79,533	6,774	14.99	452

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1954	81,126.70	63,267	74,188	6,939	15.41	450
1955	42,564.22	32,939	38,625	3,939	15.83	249
1956	114,515.31	87,899	103,072	11,443	16.27	703
1957	35,552.07	27,055	31,725	3,827	16.73	229
1958	50,022.20	37,738	44,252	5,770	17.19	336
1959	139,763.73	104,483	122,519	17,245	17.67	976
1960	929.06	688	807	122	18.16	7
1961	1,479.16	1,085	1,272	207	18.66	11
1962	20,712.84	15,038	17,634	3,079	19.18	161
1963	105,055.32	75,490	88,521	16,534	19.70	839
1964	32,108.77	22,825	26,765	5,344	20.24	264
1965	110,496.55	77,679	91,088	19,409	20.79	934
1966	138,995.64	96,602	113,278	25,718	21.35	1,205
1967	432,702.72	297,141	348,434	84,269	21.93	3,843
1968	344,456.78	233,690	274,030	70,427	22.51	3,129
1969	326,119.83	218,500	256,218	69,902	23.10	3,026
1970	360,276.15	238,247	279,374	80,902	23.71	3,412
1971	522,872.34	341,211	400,112	122,760	24.32	5,048
1972	436,982.50	281,229	329,776	107,206	24.95	4,297
1973	1,010,257.79	640,938	751,579	258,679	25.59	10,109
1974	630,022.44	393,947	461,951	168,071	26.23	6,408
1975	1,226,045.65	755,244	885,617	340,429	26.88	12,665
1976	516,376.15	313,146	367,202	149,174	27.55	5,415
1977	433,141.49	258,525	303,152	129,989	28.22	4,606
1978	495,882.05	291,152	341,412	154,470	28.90	5,345
1979	1,069,612.40	617,477	724,068	345,544	29.59	11,678
1980	554,608.69	314,624	368,935	185,674	30.29	6,130
1981	430,308.16	239,806	281,202	149,106	30.99	4,811
1982	369,176.36	201,991	236,859	132,317	31.70	4,174
1983	353,888.76	189,936	222,723	131,166	32.43	4,045
1984	593,202.33	312,280	366,187	227,015	33.15	6,848
1985	502,045.47	258,985	303,692	198,353	33.89	5,853
1986	495,445.42	250,344	293,559	201,886	34.63	5,830
1987	490,661.92	242,667	284,557	206,105	35.38	5,825
1988	190,408.32	92,102	108,001	82,407	36.14	2,280
1989	273,288.74	129,227	151,535	121,754	36.90	3,300
1990	914,108.69	422,053	494,909	419,200	37.68	11,125
1991	400,127.84	180,342	211,473	188,655	38.45	4,907
1992	1,385,890.24	609,002	714,130	671,760	39.24	17,119
1993	1,936,614.63	829,142	972,271	964,344	40.03	24,091
1994	1,193,861.74	497,494	583,373	610,489	40.83	14,952

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1995	713,527.10	289,185	339,105	374,422	41.63	8,994
1996	479,447.48	188,763	221,348	258,099	42.44	6,082
1997	566,947.28	216,574	253,960	312,987	43.26	7,235
1998	101,752.74	37,678	44,182	57,571	44.08	1,306
1999	227,175.71	81,427	95,483	131,693	44.91	2,932
2000	758,280.15	262,797	308,162	450,118	45.74	9,841
2001	146,317.26	48,953	57,403	88,914	46.58	1,909
2002	99,060.55	31,954	37,470	61,591	47.42	1,299
2003	187,457.18	58,192	68,237	119,220	48.27	2,470
2004	843,366.96	251,441	294,846	548,521	49.13	11,165
2005	192,894.37	55,141	64,660	128,234	49.99	2,565
2006	244,802.85	66,936	78,491	166,312	50.86	3,270
2007	158,119.18	41,269	48,393	109,726	51.73	2,121
2008	602,171.77	149,682	175,521	426,651	52.60	8,111
2009	1,466,201.39	346,024	405,756	1,060,445	53.48	19,829
2010	1,080,796.09	241,331	282,990	797,806	54.37	14,674
2011	1,770,177.82	372,746	437,091	1,333,087	55.26	24,124
2012	1,937,241.54	383,303	449,470	1,487,772	56.15	26,496
2013	2,279,198.83	421,652	494,439	1,784,760	57.05	31,284
2014	2,589,904.80	445,826	522,786	2,067,119	57.95	35,671
2015	1,223,774.74	194,752	228,371	995,404	58.86	16,911
2016	13,250,350.42	1,936,406	2,270,674	10,979,676	59.77	183,699
2017	154,970.34	20,633	24,195	130,775	60.68	2,155
2018	767,945.65	92,153	108,061	659,885	61.60	10,712
2019	620,092.52	66,263	77,702	542,391	62.52	8,675
2020	6,810,567.53	637,265	747,271	6,063,297	63.45	95,560
2021	143,547.24	11,546	13,539	130,008	64.37	2,020
2022	659,623.85	44,287	51,932	607,692	65.30	9,306
2023	581,056.48	31,209	36,596	544,460	66.24	8,220
2024	2,383,174.57	96,352	112,985	2,270,190	67.17	33,798
2025	311,064.38	9,422	11,049	300,015	67.88	4,420
2026	289,205.40	3,884	4,554	284,651	69.06	4,122
2027	334,216.01			334,216	70.00	4,775
	63,727,935.26	18,266,182	21,397,940	42,329,995		814,600

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0 1.28

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1913	1,876.31	1,876	1,876			
1914	4,139.16	4,139	4,139			
1915	207.44	207	207			
1916	118.86	119	119			
1918	78.48	78	78			
1919	10,939.37	10,939	10,939			
1921	9,517.39	9,517	9,517			
1922	63,265.94	63,266	63,266			
1923	18,001.75	18,002	18,002			
1924	48,488.90	48,489	48,489			
1925	36,258.15	36,258	36,258			
1926	50,971.23	50,971	50,971			
1927	128,561.94	128,562	128,562			
1928	57,363.60	57,364	57,364			
1929	90,983.44	90,743	90,983			
1930	123,971.04	123,035	123,971			
1931	10,165.90	10,045	10,166			
1932	7,474.91	7,351	7,475			
1933	1,936.86	1,895	1,937			
1934	3,508.14	3,415	3,508			
1935	24,495.88	23,724	24,430	66	1.67	40
1936	45,460.21	43,796	45,099	361	1.94	186
1937	41,812.79	40,069	41,261	552	2.21	250
1938	37,091.10	35,349	36,401	690	2.49	277
1939	10,517.17	9,968	10,265	252	2.77	91
1940	14,488.27	13,654	14,060	428	3.05	140
1941	99,676.24	93,395	96,174	3,502	3.34	1,049
1942	17,368.36	16,182	16,664	704	3.62	194
1943	4,802.56	4,448	4,580	223	3.91	57
1944	5,547.54	5,108	5,260	288	4.20	69
1945	5,881.03	5,383	5,543	338	4.49	75
1946	28,110.23	25,575	26,336	1,774	4.78	371
1947	174,011.31	157,365	162,048	11,963	5.07	2,360
1948	243,880.65	219,217	225,740	18,141	5.36	3,385
1949	518,912.11	463,596	477,391	41,521	5.65	7,349
1950	464,292.32	412,254	424,521	39,771	5.94	6,695
1951	610,207.58	538,362	554,382	55,826	6.24	8,946
1952	129,755.79	113,769	117,154	12,602	6.53	1,930
1953	398,675.12	347,298	357,633	41,042	6.83	6,009
1954	347,196.17	300,488	309,430	37,766	7.13	5,297
1955	343,111.07	294,945	303,722	39,389	7.44	5,294

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1956	160,607.96	137,122	141,202	19,406	7.75	2,504
1957	257,074.21	217,978	224,464	32,610	8.06	4,046
1958	146,864.23	123,644	127,323	19,541	8.38	2,332
1959	223,979.46	187,171	192,741	31,238	8.71	3,586
1960	285,850.47	237,093	244,148	41,702	9.04	4,613
1961	46,873.09	38,577	39,725	7,148	9.38	762
1962	267,134.95	218,094	224,584	42,551	9.73	4,373
1963	273,747.64	221,684	228,281	45,467	10.08	4,511
1964	349,188.20	280,339	288,681	60,507	10.45	5,790
1965	561,212.72	446,641	459,932	101,281	10.82	9,361
1966	673,120.40	530,749	546,543	126,577	11.21	11,291
1967	2,511,255.40	1,961,617	2,019,989	491,266	11.60	42,351
1968	2,342,163.29	1,811,429	1,865,332	476,831	12.01	39,703
1969	2,317,899.46	1,774,723	1,827,534	490,365	12.42	39,482
1970	1,608,678.07	1,218,654	1,254,918	353,760	12.85	27,530
1971	2,853,859.97	2,138,768	2,202,412	651,448	13.28	49,055
1972	4,038,669.07	2,992,411	3,081,456	957,213	13.73	69,717
1973	5,184,504.45	3,796,405	3,909,375	1,275,129	14.19	89,861
1974	4,307,734.84	3,116,215	3,208,944	1,098,791	14.66	74,952
1975	5,773,988.10	4,124,591	4,247,327	1,526,661	15.14	100,836
1976	1,946,555.79	1,372,147	1,412,978	533,578	15.64	34,116
1977	6,140,246.73	4,270,357	4,397,430	1,742,817	16.14	107,981
1978	2,450,645.35	1,680,775	1,730,790	719,855	16.65	43,235
1979	4,948,346.82	3,344,340	3,443,858	1,504,489	17.18	87,572
1980	5,098,986.78	3,394,192	3,495,193	1,603,794	17.72	90,508
1981	2,916,655.39	1,911,226	1,968,099	948,556	18.27	51,919
1982	1,632,810.31	1,052,705	1,084,030	548,780	18.83	29,144
1983	1,244,446.89	788,930	812,406	432,041	19.40	22,270
1984	3,544,561.67	2,208,333	2,274,047	1,270,515	19.98	63,589
1985	2,512,609.18	1,537,440	1,583,190	929,419	20.57	45,183
1986	2,381,583.87	1,430,308	1,472,870	908,714	21.17	42,925
1987	4,096,887.65	2,413,313	2,485,126	1,611,762	21.78	74,002
1988	2,979,423.14	1,719,634	1,770,805	1,208,618	22.41	53,932
1989	5,300,699.89	2,996,380	3,085,544	2,215,156	23.04	96,144
1990	7,292,906.60	4,034,509	4,154,564	3,138,343	23.68	132,531
1991	6,115,580.57	3,308,162	3,406,603	2,708,978	24.33	111,343
1992	15,087,200.75	7,973,435	8,210,701	6,876,500	24.99	275,170
1993	9,282,864.54	4,788,566	4,931,060	4,351,805	25.66	169,595
1994	7,081,804.03	3,560,944	3,666,907	3,414,897	26.35	129,598
1995	9,795,016.32	4,799,558	4,942,379	4,852,637	27.03	179,528
1996	6,332,525.41	3,019,285	3,109,130	3,223,395	27.73	116,242

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1997	6,273,736.00	2,907,249	2,993,760	3,279,976	28.44	115,330
1998	5,449,180.92	2,452,131	2,525,099	2,924,082	29.15	100,312
1999	5,860,634.82	2,556,585	2,632,662	3,227,973	29.88	108,031
2000	7,271,451.60	3,071,825	3,163,234	4,108,218	30.61	134,212
2001	5,579,585.57	2,279,205	2,347,028	3,232,558	31.35	103,112
2002	5,388,029.40	2,124,716	2,187,941	3,200,088	32.10	99,691
2003	2,501,756.56	951,143	979,446	1,522,311	32.85	46,341
2004	6,649,478.37	2,431,448	2,503,801	4,145,677	33.62	123,310
2005	7,618,553.19	2,675,103	2,754,706	4,863,847	34.39	141,432
2006	5,930,655.13	1,995,191	2,054,562	3,876,093	35.17	110,210
2007	5,216,079.79	1,678,013	1,727,946	3,488,134	35.95	97,027
2008	22,776,215.60	6,983,188	7,190,987	15,585,229	36.75	424,088
2009	18,175,963.17	5,298,475	5,456,142	12,719,821	37.55	338,744
2010	29,830,483.78	8,245,742	8,491,111	21,339,373	38.35	556,437
2011	29,746,999.89	7,762,182	7,993,162	21,753,838	39.17	555,370
2012	29,739,164.09	7,300,073	7,517,302	22,221,862	39.99	555,685
2013	41,481,911.13	9,540,840	9,824,748	31,657,163	40.81	775,721
2014	36,442,410.11	7,804,142	8,036,371	28,406,039	41.65	682,018
2015	35,883,622.59	7,115,722	7,327,465	28,556,158	42.49	672,068
2016	53,598,639.69	9,779,072	10,070,069	43,528,571	43.33	1,004,583
2017	43,653,404.63	7,264,800	7,480,979	36,172,426	44.18	818,751
2018	43,744,972.89	6,570,057	6,765,563	36,979,410	45.04	821,035
2019	37,290,951.37	4,995,496	5,144,148	32,146,803	45.90	700,366
2020	41,393,665.28	4,865,825	5,010,618	36,383,047	46.77	777,914
2021	44,628,489.27	4,504,800	4,638,850	39,989,639	47.65	839,237
2022	39,791,710.63	3,356,033	3,455,899	36,335,812	48.53	748,729
2023	34,952,697.05	2,367,696	2,438,152	32,514,545	49.41	658,056
2024	54,489,274.57	2,775,684	2,858,280	51,630,995	50.30	1,026,461
2025	94,480,598.46	3,618,607	3,726,286	90,754,312	50.97	1,780,544
2026	75,252,238.87	1,277,783	1,315,806	73,936,433	52.10	1,419,125
2027	54,285,099.30			54,285,099	53.00	1,024,247
	1,071,977,539.69	227,557,486	234,310,665	837,666,875		19,951,434

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 1.86

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	6,302.11	3,155	3,074	3,228	7.49	431
	6,302.11	3,155	3,074	3,228		431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.5	6.84

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.1 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	3,639,332.78	3,639,333	3,639,333			
2021	1,149,686.41	1,149,686	1,149,686			
2022	10,204,008.88	10,204,009	10,204,009			
2023	3,408,731.38	2,726,985	2,487,360	921,371	1.00	921,371
2024	2,940,987.68	1,764,593	1,609,535	1,331,453	2.00	665,726
2025	20,305,054.32	9,137,274	8,334,366	11,970,688	2.75	4,352,977
2026	2,074,825.00	414,965	378,501	1,696,324	4.00	424,081
2027	40,000.00			40,000	5.00	8,000
	43,762,626.45	29,036,845	27,802,790	15,959,836		6,372,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 14.56

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.15 COMPUTER HARDWARE - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2007	108,583.08	97,580	73,750	34,833	1.52	22,916
2008	327,854.49	289,604	218,879	108,975	1.75	62,271
2009	619,802.57	537,164	405,981	213,822	2.00	106,911
2010	1,958,466.83	1,659,468	1,254,203	704,264	2.29	307,539
2011	2,307,691.42	1,907,699	1,441,813	865,878	2.60	333,030
2012	1,804,267.61	1,448,231	1,094,553	709,715	2.96	239,769
2013	3,700,171.66	2,868,854	2,168,241	1,531,931	3.37	454,579
2014	1,890,207.60	1,406,314	1,062,873	827,335	3.84	215,452
2015	1,653,024.02	1,171,449	885,366	767,658	4.37	175,665
2016	295,432.88	197,547	149,303	146,130	4.97	29,402
2018	33,196.72	19,055	14,402	18,795	6.39	2,941
	14,698,698.88	11,602,965	8,769,364	5,929,335		1,950,475

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 13.27

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.20 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 363.20 COMPUTER SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	95.66	96	96			
2020	1,550,373.80	1,550,374	1,550,374			
2021	4,356,037.08	4,356,037	4,356,037			
2022	9,031,865.25	9,031,865	9,031,865			
2023	1,956,907.30	1,565,526	1,418,085	538,822	1.00	538,822
2024	1,353,989.18	812,394	735,883	618,106	2.00	309,053
2025	37,237,173.74	16,756,728	15,178,581	22,058,593	2.75	8,021,307
2026	66,516,522.76	13,303,305	12,050,401	54,466,122	4.00	13,616,530
2027	5,440,937.48			5,440,937	5.00	1,088,187
	127,443,902.25	47,376,325	44,321,322	83,122,580		23,573,899
ACCOUNT 363.20 COMPUTER SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	19,452,639.87	4,376,844	4,345,309	15,107,331	7.75	1,949,333
2026	57,209,678.14	5,720,968	5,679,748	51,529,930	9.00	5,725,548
2027	25,620,556.94			25,620,557	10.00	2,562,056
	102,282,874.95	10,097,812	10,025,057	92,257,818		10,236,937
ACCOUNT 363.20 COMPUTER SOFTWARE (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	12,861,285.37	3,429,719	4,298,471	8,562,814	11.00	778,438
2026	64,093,957.12	4,273,144	5,355,537	58,738,420	14.00	4,195,601
	76,955,242.49	7,702,863	9,654,008	67,301,234		4,974,039
ACCOUNT 363.20 COMPUTER SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	33,970.93	33,971	33,971			
2022	369,411.69	369,412	369,412			
2023	604,723.18	483,779	435,038	169,685	1.00	169,685

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.20 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 363.20 COMPUTER SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	488,569.68	293,142	263,608	224,962	2.00	112,481
2025	24,830,228.50	11,173,603	10,047,858	14,782,371	2.75	5,375,408
2026	26,490,955.61	5,298,191	4,764,396	21,726,560	4.00	5,431,640
2027	3,640,756.21			3,640,756	5.00	728,151
	56,458,615.80	17,652,098	15,914,282	40,544,334		11,817,365
ACCOUNT 363.20 COMPUTER SOFTWARE - CLOUD (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	6,897,487.44	1,551,935	1,093,941	5,803,546	7.75	748,845
	6,897,487.44	1,551,935	1,093,941	5,803,546		748,845
	370,038,122.93	84,381,033	81,008,610	289,029,512		51,351,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 13.88						

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,748,572.39	2,382,105	2,464,859	283,713	2.00	141,856
2016	3,126,112.60	2,292,472	2,372,113	754,000	4.00	188,500
2017	1,356,727.23	904,489	935,911	420,816	5.00	84,163
2018	760,537.42	456,322	472,174	288,363	6.00	48,060
2024	176.16	35	36	140	12.00	12
2025	2,164.04	325	337	1,827	12.75	143
	7,994,289.84	6,035,748	6,245,430	1,748,860		462,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 5.79

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.31 COMMUNICATION EQUIPMENT - RF

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2016	646,578.12	324,906	237,366	409,212	9.95	41,127
2017	168,490.63	78,432	57,300	111,191	10.69	10,401
2018	643,533.46	274,145	200,282	443,251	11.48	38,611
2019	241,524.01	92,745	67,757	173,767	12.32	14,104
	1,700,126.22	770,228	562,705	1,137,421		104,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 6.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.32 COMMUNICATION EQUIPMENT - SUB RF

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2016	2,050,506.73	1,030,380	621,735	1,428,772	9.95	143,595
2017	5,014,251.43	2,334,134	1,408,424	3,605,827	10.69	337,308
2018	2,555,580.28	1,088,677	656,911	1,898,669	11.48	165,389
2019	1,302,634.16	500,212	301,830	1,000,804	12.32	81,234
2020	3,821,422.70	1,301,194	785,145	3,036,278	13.19	230,195
2021	289,024.74	85,118	51,360	237,665	14.11	16,844
	15,033,420.04	6,339,715	3,825,405	11,208,015		974,565

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 6.48

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1922	594.56	595	595			
1923	573.00	573	573			
1928	1,464.39	1,464	1,464			
1930	92.56	93	93			
1935	163.38	163	163			
1937	13.37	13	13			
1939	57.02	57	57			
1940	99.71	100	100			
1941	18.43	18	18			
1947	704.11	704	704			
1949	163.06	163	163			
1950	4,045.67	4,046	4,046			
1951	369.43	369	369			
1952	403.46	403	403			
1953	3,564.28	3,564	3,564			
1954	1,246.70	1,247	1,247			
1955	527.52	528	528			
1956	3,001.51	3,002	3,002			
1957	288.20	288	288			
1958	2,745.78	2,746	2,746			
1959	3,939.70	3,940	3,940			
1961	75.52	76	76			
1963	240.99	241	241			
1964	90.08	90	90			
1966	1,519.44	1,519	1,519			
1967	7,096.08	7,096	7,096			
1968	6,142.17	6,142	6,142			
1969	11,718.06	11,718	11,718			
1970	8,279.58	8,280	8,280			
1971	12,930.65	12,931	12,931			
1972	9,798.39	9,798	9,798			
1973	27,704.86	27,705	27,705			
1974	13,569.58	13,570	13,570			
1975	39,637.65	39,638	39,638			
1976	16,804.33	16,804	16,804			
1977	31,708.04	31,708	31,708			
1978	25,682.89	25,683	25,683			
1979	34,165.72	34,166	34,166			
1980	19,749.49	19,749	19,749			
1981	43,850.23	43,605	34,209	9,641	0.14	9,641
1982	31,358.43	30,894	24,237	7,121	0.37	7,121

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1983	14,263.68	13,904	10,908	3,356	0.63	3,356
1984	12,632.24	12,177	9,553	3,079	0.90	3,079
1985	12,417.65	11,837	9,286	3,132	1.17	2,677
1986	37,040.51	34,892	27,374	9,667	1.45	6,667
1987	34,615.58	32,206	25,266	9,350	1.74	5,374
1988	63,568.81	58,407	45,822	17,747	2.03	8,742
1989	48,029.79	43,592	34,199	13,831	2.31	5,987
1990	28,230.10	25,283	19,835	8,395	2.61	3,216
1991	67,952.05	60,070	47,126	20,826	2.90	7,181
1992	106,165.62	92,619	72,662	33,504	3.19	10,503
1993	66,876.64	57,514	45,121	21,756	3.50	6,216
1994	127,310.76	107,909	84,657	42,654	3.81	11,195
1995	109,850.84	91,703	71,943	37,908	4.13	9,179
1996	37,851.86	31,084	24,386	13,466	4.47	3,013
1997	114,601.47	92,506	72,573	42,028	4.82	8,720
1998	117,357.26	92,947	72,919	44,438	5.20	8,546
1999	110,440.47	85,746	67,270	43,170	5.59	7,723
2000	159,634.15	121,258	95,130	64,504	6.01	10,733
2001	100,823.97	74,811	58,691	42,133	6.45	6,532
2002	62,839.61	45,446	35,654	27,186	6.92	3,929
2003	46,071.62	32,434	25,445	20,627	7.40	2,787
2004	60,513.50	41,367	32,453	28,060	7.91	3,547
2005	23,507.59	15,562	12,209	11,299	8.45	1,337
2006	113,390.53	72,525	56,898	56,493	9.01	6,270
2007	57,838.61	35,652	27,970	29,869	9.59	3,115
2008	162,212.92	96,095	75,389	86,824	10.19	8,521
2009	272,080.05	154,324	121,071	151,009	10.82	13,956
2010	106,587.47	57,685	45,255	61,332	11.47	5,347
2011	350,794.16	180,589	141,677	209,117	12.13	17,240
2012	641,822.78	312,696	245,318	396,505	12.82	30,929
2013	614,754.77	282,295	221,467	393,288	13.52	29,089
2014	383,566.70	165,087	129,515	254,052	14.24	17,841
2015	1,440,125.35	576,626	452,378	987,747	14.99	65,894
2016	55,657.87	20,616	16,174	39,484	15.74	2,509
2018	27,204.84	8,379	6,574	20,631	17.30	1,193
2020	109.85	27	21	89	18.92	5
2021	21,741.09	4,557	3,575	18,166	19.76	919

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.33 COMMUNICATION EQUIPMENT - SE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
2022	331,697.80	58,379	45,799	285,899	20.60	13,879
2023	117,467.94	16,633	13,049	104,419	21.46	4,866
2025	27,026.68	2,173	1,705	25,322	22.99	1,101
	6,652,873.20	3,685,101	2,953,753	3,699,120		379,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.7	5.71

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.35 COMMUNICATION EQUIPMENT - OH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
1988	1,401.56	1,402	1,402			
1991	9,106.34	8,970	6,451	2,655	0.30	2,655
1994	227,549.68	215,034	154,644	72,906	1.10	66,278
1995	90.25	84	60	30	1.35	22
1997	81,106.68	73,848	53,109	27,998	1.79	15,641
2001	742,158.64	640,854	460,876	281,283	2.73	103,034
2002	630,929.12	536,605	385,905	245,024	2.99	81,948
2003	66,399.74	55,510	39,921	26,479	3.28	8,073
2004	60,755.55	49,850	35,850	24,906	3.59	6,938
2005	10,784.25	8,654	6,224	4,560	3.95	1,154
2006	105,276.71	82,432	59,282	45,995	4.34	10,598
2007	374,668.61	285,123	205,049	169,620	4.78	35,485
2008	3,090.96	2,278	1,638	1,453	5.26	276
2009	25,194.33	17,913	12,882	12,312	5.78	2,130
2010	184,376.20	125,837	90,497	93,879	6.35	14,784
2011	212,608.77	138,727	99,767	112,842	6.95	16,236
2012	1,136,960.49	705,484	507,356	629,604	7.59	82,952
2013	82,209.60	48,257	34,704	47,506	8.26	5,751
2014	315,541.89	174,179	125,262	190,280	8.96	21,237
2015	879,260.94	453,699	326,282	552,979	9.68	57,126
2016	144,983.12	69,374	49,891	95,092	10.43	9,117
2017	1,448,922.53	636,801	457,962	990,961	11.21	88,400
2018	41,373.73	16,529	11,887	29,487	12.01	2,455
2019	58,423.69	20,945	15,063	43,361	12.83	3,380
2020	58,179.05	18,414	13,243	44,936	13.67	3,287
2021	89,587.70	24,502	17,621	71,967	14.53	4,953
2022	120,572.82	27,671	19,900	100,673	15.41	6,533
2023	264,501.94	48,933	35,191	229,311	16.30	14,068
2024	2,565,883.25	357,941	257,416	2,308,467	17.21	134,135
2025	1,939,542.67	203,652	146,458	1,793,085	17.90	100,172
2026	3,539.29	166	119	3,420	19.06	179
2027	1,399.29			1,399	20.00	70
	11,886,379.39	5,049,668	3,631,912	8,254,467		899,067

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 7.56

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 363.36 COMMUNICATION EQUIPMENT - UG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2.5						
NET SALVAGE PERCENT.. 0						
2015	719,196.55	371,105	215,595	503,602	9.68	52,025
2016	24,555.36	11,750	6,826	17,729	10.43	1,700
2022	67.93	16	9	59	15.41	4
2023	948,396.33	175,453	101,931	846,465	16.30	51,930
	1,692,216.17	558,324	324,361	1,367,855		105,659

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 6.24

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
1910	43,348.49	43,064	43,348				
1913	816.19	804	816				
1914	50,714.41	49,802	50,714				
1916	1,508.59	1,471	1,509				
1918	157.93	153	158				
1919	1,035.74	999	1,036				
1921	129.98	124	130				
1922	129.20	123	129				
1923	61,812.06	58,757	61,812				
1924	5,384.36	5,098	5,384				
1925	16,357.24	15,430	16,357				
1926	7,275.05	6,835	7,275				
1927	4,198.62	3,929	4,199				
1928	8,233.76	7,675	8,234				
1929	1,122.97	1,043	1,123				
1931	37.75	35	38				
1932	8,868.67	8,136	8,869				
1933	2,410.70	2,203	2,411				
1934	124.72	113	125				
1935	1,707.46	1,548	1,707				
1936	255.02	230	255				
1937	1,049.25	943	1,049				
1938	391.89	351	392				
1939	1,106.51	986	1,107				
1940	798.70	708	799				
1941	2,662.05	2,350	2,662				
1942	1,055.71	928	1,056				
1943	132.54	116	133				
1944	319.69	278	320				
1945	59.39	51	59				
1946	271.75	234	272				
1947	136.46	117	136				
1948	84.56	72	85				
1949	10,779.81	9,118	10,780				
1950	1,556.72	1,309	1,557				
1951	6,027.85	5,033	6,028				
1952	5,083.67	4,217	5,084				
1953	268.13	221	268				
1954	392.83	321	389	4	12.77		
1955	162.80	132	160	3	13.21		
1956	3,063.45	2,466	2,990	73	13.66		5

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1957	2,119.97	1,692	2,052	68	14.12	5
1959	1,795.98	1,409	1,709	87	15.09	6
1960	141.40	110	133	8	15.59	1
1961	6,812.74	5,245	6,360	453	16.11	28
1962	1,464.42	1,116	1,353	111	16.64	7
1963	2,055.77	1,551	1,881	175	17.19	10
1964	1,065.07	795	964	101	17.74	6
1965	30,789.73	22,736	27,571	3,219	18.31	176
1967	69,241.48	49,963	60,589	8,652	19.49	444
1968	547.04	390	473	74	20.10	4
1969	3,673.91	2,586	3,136	538	20.72	26
1970	8,582.47	5,965	7,234	1,348	21.35	63
1971	6,583.41	4,515	5,475	1,108	21.99	50
1978	89,579.93	55,309	67,072	22,508	26.78	840
1980	11,894.16	7,096	8,605	3,289	28.24	116
1983	170,232.40	96,084	116,519	53,713	30.49	1,762
1985	19,218.08	10,427	12,645	6,573	32.02	205
1987	167,214.87	86,952	105,445	61,770	33.60	1,838
1988	250,303.26	127,332	154,413	95,890	34.39	2,788
1989	364,047.82	180,983	219,474	144,574	35.20	4,107
1990	1,321,723.76	641,789	778,283	543,441	36.01	15,091
1991	657,179.02	311,411	377,641	279,538	36.83	7,590
1992	1,046,077.75	483,434	586,250	459,828	37.65	12,213
1993	1,359,302.39	611,876	742,009	617,293	38.49	16,038
1994	1,690,760.11	740,790	898,340	792,420	39.33	20,148
1995	1,033,296.16	440,184	533,801	499,495	40.18	12,431
1996	1,480,654.83	612,784	743,110	737,545	41.03	17,976
1997	2,023,554.61	812,599	985,421	1,038,134	41.89	24,782
1998	2,637,868.14	1,026,500	1,244,814	1,393,054	42.76	32,578
1999	1,699,180.16	640,098	776,232	922,948	43.63	21,154
2000	444,997.30	162,041	196,504	248,493	44.51	5,583
2001	1,122,255.67	394,551	478,463	643,793	45.39	14,184
2002	281,434.21	95,325	115,598	165,836	46.29	3,583
2004	22,181.24	6,946	8,423	13,758	48.08	286
2007	57,281.97	15,695	19,033	38,249	50.82	753
2008	271,812.95	70,864	85,935	185,878	51.75	3,592
2009	608.47	151	183	425	52.68	8
2010	128,066.57	29,986	36,363	91,704	53.61	1,711
2011	28,690.54	6,332	7,679	21,012	54.55	385
2012	150,121.88	31,119	37,737	112,385	55.49	2,025
2013	38,019.68	7,370	8,937	29,083	56.43	515

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2014	271,280.74	48,909	59,311	211,970	57.38	3,694
2016	339,314.48	51,915	62,956	276,358	59.29	4,661
2017	305,165.24	42,506	51,546	253,619	60.25	4,209
2018	119,337.27	14,968	18,151	101,186	61.22	1,653
2019	645,506.09	72,109	87,446	558,060	62.18	8,975
2020	1,019,601.19	99,778	120,999	898,602	63.15	14,230
2021	238,653.31	20,047	24,311	214,342	64.12	3,343
2022	936,117.21	65,528	79,465	856,652	65.10	13,159
2023	194,612.56	10,926	13,250	181,363	66.07	2,745
2024	40,710.96	1,716	2,081	38,630	67.05	576
2025	160,188.82	5,057	6,132	154,057	67.79	2,273
2026	654,250.31	9,160	11,108	643,142	69.02	9,318
2027	513,574.88			513,575	70.00	7,337
	24,391,777.05	8,484,243	10,251,570	14,140,207		301,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.9 1.24

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1926	350.49	323	350			
1927	16,902.63	15,446	16,903			
1928	29,809.98	27,002	29,810			
1929	17,153.96	15,401	17,154			
1930	22,384.31	19,922	22,384			
1931	17,996.80	15,880	17,997			
1932	4,012.03	3,509	4,012			
1933	7,051.92	6,116	7,052			
1934	8,840.12	7,601	8,840			
1935	9,454.23	8,058	9,454			
1936	7,295,064.84	6,164,986	7,295,065			
1937	218,401.73	182,942	218,402			
1938	110,744.44	91,958	110,744			
1939	130,062.93	107,077	130,063			
1940	155,342.21	126,759	155,342			
1941	229,784.03	185,833	229,784			
1942	121,629.57	97,503	121,630			
1943	204,891.73	162,758	204,892			
1944	778,267.61	612,707	778,268			
1945	437,947.42	341,599	437,947			
1946	752,040.86	581,125	752,041			
1947	913,936.76	699,573	913,937			
1948	426,532.22	323,388	426,532			
1949	314,788.68	236,378	314,789			
1950	345,858.45	257,194	345,858			
1951	534,692.76	393,630	534,693			
1952	751,648.35	547,749	751,648			
1953	634,339.47	457,530	634,339			
1954	626,435.77	447,162	626,436			
1955	1,177,725.30	831,686	1,177,725			
1956	1,165,649.81	814,474	1,159,044	6,606	16.57	399
1957	1,082,590.50	747,973	1,064,409	18,182	17.00	1,070
1958	983,766.13	672,178	956,549	27,217	17.42	1,562
1959	1,479,393.67	999,256	1,422,000	57,394	17.85	3,215
1960	1,387,413.36	926,293	1,318,169	69,244	18.28	3,788
1961	1,578,072.26	1,041,244	1,481,751	96,321	18.71	5,148
1962	1,574,740.39	1,026,447	1,460,694	114,046	19.15	5,955
1963	2,297,313.20	1,479,056	2,104,783	192,530	19.59	9,828
1964	2,410,752.40	1,532,371	2,180,654	230,098	20.04	11,482
1965	2,900,287.64	1,819,785	2,589,661	310,627	20.49	15,160
1966	3,032,476.10	1,877,921	2,672,392	360,084	20.94	17,196

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1967	3,759,229.51	2,296,551	3,268,127	491,103	21.40	22,949
1968	3,828,777.18	2,307,030	3,283,039	545,738	21.86	24,965
1969	5,443,258.01	3,233,295	4,601,168	842,090	22.33	37,711
1970	4,940,333.66	2,892,318	4,115,938	824,396	22.80	36,158
1971	5,446,207.82	3,141,972	4,471,210	974,998	23.27	41,899
1972	7,434,124.66	4,223,921	6,010,887	1,423,238	23.75	59,926
1973	12,268,053.21	6,863,362	9,766,966	2,501,087	24.23	103,223
1974	9,630,683.93	5,303,907	7,547,770	2,082,914	24.71	84,294
1975	10,353,516.40	5,609,742	7,982,991	2,370,525	25.20	94,068
1976	11,544,014.80	6,149,843	8,751,587	2,792,428	25.70	108,655
1977	11,395,430.53	5,967,103	8,491,537	2,903,894	26.20	110,836
1978	12,323,291.88	6,340,950	9,023,543	3,299,749	26.70	123,586
1979	12,142,221.23	6,135,100	8,730,606	3,411,615	27.21	125,381
1980	11,861,984.89	5,883,545	8,372,629	3,489,356	27.72	125,879
1981	10,326,757.50	5,026,343	7,152,780	3,173,978	28.23	112,433
1982	10,226,387.30	4,880,748	6,945,590	3,280,797	28.75	114,115
1983	10,177,608.46	4,759,457	6,772,986	3,404,622	29.28	116,278
1984	13,229,039.62	6,061,281	8,625,558	4,603,482	29.80	154,479
1985	13,743,489.80	6,162,031	8,768,931	4,974,559	30.34	163,960
1986	15,908,883.25	6,979,704	9,932,527	5,976,356	30.87	193,598
1987	17,065,592.32	7,319,603	10,416,224	6,649,368	31.41	211,696
1988	15,841,879.13	6,639,173	9,447,932	6,393,947	31.95	200,124
1989	15,817,757.34	6,470,886	9,208,450	6,609,307	32.50	203,363
1990	17,230,314.89	6,876,446	9,785,585	7,444,730	33.05	225,257
1991	18,305,094.54	7,119,034	10,130,802	8,174,293	33.61	243,210
1992	17,537,015.23	6,644,950	9,456,153	8,080,862	34.16	236,559
1993	19,912,341.06	7,342,278	10,448,491	9,463,850	34.72	272,576
1994	19,306,995.52	6,918,855	9,845,936	9,461,060	35.29	268,095
1995	20,140,927.95	7,009,043	9,974,279	10,166,649	35.86	283,509
1996	15,740,821.55	5,314,731	7,563,173	8,177,649	36.43	224,476
1997	16,951,720.34	5,547,790	7,894,830	9,056,890	37.00	244,781
1998	15,550,000.16	4,925,152	7,008,780	8,541,220	37.58	227,281
1999	20,849,668.95	6,387,505	9,089,794	11,759,875	38.15	308,254
2000	22,802,230.33	6,745,356	9,599,036	13,203,194	38.73	340,904
2001	20,590,026.59	5,870,011	8,353,369	12,236,658	39.32	311,207
2002	28,806,865.13	7,908,925	11,254,863	17,552,002	39.90	439,900
2003	22,556,632.09	5,950,891	8,468,466	14,088,166	40.49	347,942
2004	21,984,590.98	5,564,080	7,918,012	14,066,579	41.08	342,419
2005	22,283,472.12	5,400,622	7,685,401	14,598,071	41.67	350,326
2006	31,223,334.96	7,232,573	10,292,375	20,930,960	42.26	495,290
2007	29,246,275.54	6,460,795	9,194,090	20,052,186	42.85	467,962

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
2008	28,985,175.83	6,086,887	8,661,997	20,323,179	43.45	467,737
2009	31,140,754.38	6,199,813	8,822,697	22,318,057	44.05	506,653
2010	37,081,718.59	6,984,713	9,939,655	27,142,064	44.64	608,021
2011	54,182,642.45	9,614,710	13,682,295	40,500,347	45.24	895,233
2012	61,360,673.21	10,219,620	14,543,118	46,817,555	45.84	1,021,325
2013	54,236,681.65	8,441,397	12,012,602	42,224,080	46.44	909,218
2014	48,399,589.42	6,996,161	9,955,947	38,443,642	47.05	817,081
2015	47,023,819.76	6,284,263	8,942,874	38,080,946	47.65	799,180
2016	47,407,633.54	5,818,339	8,279,837	39,127,797	48.25	810,939
2017	44,729,340.69	4,993,584	7,106,162	37,623,179	48.86	770,020
2018	38,801,731.08	3,901,514	5,552,083	33,249,648	49.47	672,117
2019	67,227,483.27	6,013,498	8,557,560	58,669,923	50.08	1,171,524
2020	51,492,740.12	4,034,971	5,742,000	45,750,740	50.69	902,559
2021	30,683,470.74	2,064,077	2,937,302	27,746,169	51.30	540,861
2022	77,169,597.40	4,335,388	6,169,511	71,000,086	51.91	1,367,754
2023	42,805,965.55	1,922,416	2,735,710	40,070,256	52.53	762,807
2024	74,048,936.20	2,504,335	3,563,815	70,485,121	53.14	1,326,404
2025	84,870,231.74	2,159,947	3,073,731	81,796,501	53.60	1,526,054
2026	166,180,982.50	1,872,860	2,665,190	163,515,792	54.38	3,006,910
2027	71,883,392.33			71,883,392	55.00	1,306,971
	1,821,625,957.87	362,221,188	513,300,694	1,308,325,264		28,463,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0						1.56

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1995	143,708.78	64,793	80,552	63,157	38.44	1,643
2000	501.02	192	239	262	43.16	6
2001	9,302.74	3,438	4,274	5,029	44.13	114
2002	1.17			1	45.10	
	153,513.71	68,423	85,065	68,449		1,763

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.8 1.15

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1953	2.72	2	3			
1955	423,747.87	343,782	423,748			
1957	406,641.87	324,618	406,642			
1958	514,501.22	407,192	513,244	1,257	14.60	86
1961	233,680.65	179,901	226,756	6,925	16.11	430
1962	180,217.25	137,378	173,158	7,059	16.64	424
1963	49,692.20	37,489	47,253	2,439	17.19	142
1964	76,917.70	57,424	72,380	4,538	17.74	256
1965	106,793.25	78,859	99,398	7,395	18.31	404
1966	82,055.92	59,901	75,502	6,554	18.90	347
1967	198,996.80	143,590	180,988	18,009	19.49	924
1968	57,534.00	41,014	51,696	5,838	20.10	290
1969	222,587.91	156,702	197,515	25,073	20.72	1,210
1970	131,101.35	91,115	114,846	16,255	21.35	761
1971	273,246.90	187,409	236,219	37,028	21.99	1,684
1972	353,069.65	238,827	301,029	52,041	22.65	2,298
1973	300,890.93	200,694	252,964	47,927	23.31	2,056
1974	238,739.99	156,921	197,791	40,949	23.99	1,707
1975	409,433.90	265,137	334,191	75,243	24.67	3,050
1976	268,099.48	170,970	215,499	52,600	25.36	2,074
1977	544,912.81	341,971	431,037	113,876	26.07	4,368
1978	215,681.83	133,168	167,851	47,831	26.78	1,786
1979	718,123.82	435,901	549,431	168,693	27.51	6,132
1980	984,670.02	587,425	740,419	244,251	28.24	8,649
1981	866,400.22	507,711	639,943	226,457	28.98	7,814
1982	754,073.19	433,811	546,796	207,277	29.73	6,972
1983	725,029.18	409,228	515,811	209,218	30.49	6,862
1984	1,249,621.78	691,753	871,919	377,703	31.25	12,086
1985	1,182,179.00	641,415	808,470	373,709	32.02	11,671
1986	1,216,062.13	646,082	814,353	401,709	32.81	12,243
1987	1,148,664.14	597,305	752,872	395,792	33.60	11,780
1988	1,235,588.80	628,556	792,262	443,327	34.39	12,891
1989	1,187,026.21	590,118	743,813	443,213	35.20	12,591
1990	1,260,759.61	612,187	771,630	489,130	36.01	13,583
1991	1,377,795.95	652,882	822,924	554,872	36.83	15,066
1992	1,521,554.17	703,171	886,310	635,244	37.65	16,872
1993	1,375,745.94	619,278	780,568	595,178	38.49	15,463
1994	1,432,920.36	627,820	791,334	641,586	39.33	16,313
1995	1,502,509.28	640,069	806,774	695,735	40.18	17,315
1996	805,305.10	333,284	420,087	385,218	41.03	9,389
1997	1,048,514.42	421,052	530,714	517,800	41.89	12,361

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1998	636,002.53	247,494	311,953	324,050	42.76	7,578
1999	10,593.01	3,990	5,029	5,564	43.63	128
2001	263.46	93	117	146	45.39	3
2003	625,169.46	203,805	256,886	368,283	47.18	7,806
2004	989,347.43	309,804	390,492	598,855	48.08	12,455
2005	782,809.33	234,952	296,145	486,664	48.99	9,934
2006	923,253.14	264,974	333,986	589,267	49.91	11,807
2007	1,109,465.39	303,994	383,169	726,296	50.82	14,292
2008	632,946.81	165,016	207,994	424,953	51.75	8,212
2009	509,660.27	126,105	158,949	350,711	52.68	6,657
2010	172,277.16	40,337	50,843	121,434	53.61	2,265
2011	144,494.18	31,891	40,197	104,297	54.55	1,912
2012	191,750.31	39,748	50,100	141,650	55.49	2,553
2013	260,298.89	50,462	63,605	196,694	56.43	3,486
2014	202,997.33	36,598	46,130	156,867	57.38	2,734
2015	203,514.80	33,899	42,728	160,787	58.34	2,756
2016	243,144.14	37,201	46,890	196,254	59.29	3,310
2017	430,028.99	59,899	75,499	354,530	60.25	5,884
2018	41,007.03	5,144	6,484	34,523	61.22	564
2020	46,343.66	4,535	5,716	40,628	63.15	643
2021	19,685.78	1,654	2,085	17,601	64.12	275
2022	96,875.61	6,781	8,547	88,329	65.10	1,357
2023	4,924.54	276	348	4,577	66.07	69
2024	9,291.98	392	494	8,798	67.05	131
2025	84,132.07	2,656	3,347	80,785	67.79	1,192
2026	204,561.78	2,864	3,610	200,952	69.02	2,912
2027	104,416.54			104,417	70.00	1,492
	35,560,345.14	16,747,676	21,097,483	14,462,862		362,757

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 1.02

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1908	2,593.61	2,594	2,594			
1909	4,708.99	4,709	4,709			
1912	64.19	64	64			
1913	256.94	257	257			
1914	64,745.79	64,746	64,746			
1915	53,647.35	53,647	53,647			
1916	16,627.46	16,627	16,627			
1917	16,208.34	16,046	16,208			
1918	6,880.21	6,818	6,880			
1919	26,870.26	26,387	26,870			
1920	10,007.88	9,739	10,008			
1921	6,599.12	6,364	6,599			
1922	19,190.88	18,343	19,191			
1923	242,279.29	229,504	242,279			
1924	49,440.97	46,412	49,441			
1925	24,892.38	23,159	24,892			
1926	156,878.43	144,642	156,878			
1927	65,388.50	59,753	65,388			
1928	27,416.52	24,834	27,417			
1929	34,660.13	31,119	34,660			
1930	41,484.60	36,921	41,485			
1931	27,302.83	24,091	27,303			
1932	13,533.43	11,838	13,533			
1933	4,805.52	4,168	4,806			
1934	10,054.59	8,645	10,055			
1935	33,537.54	28,586	33,538			
1936	1,050,653.17	887,896	1,050,653			
1937	174,814.27	146,431	174,814			
1938	106,821.57	88,700	106,822			
1939	109,101.44	89,820	109,101			
1940	177,646.81	144,960	177,647			
1941	121,376.39	98,161	121,376			
1942	114,990.77	92,181	114,991			
1943	41,404.46	32,890	41,404			
1944	346,242.25	272,586	346,242			
1945	314,409.27	245,239	313,332	1,077	12.10	89
1946	393,629.91	304,170	388,625	5,005	12.50	400
1947	293,766.87	224,864	287,299	6,468	12.90	501
1948	335,042.32	254,022	324,553	10,489	13.30	789
1949	347,756.37	261,134	333,640	14,116	13.70	1,030
1950	407,937.05	303,358	387,588	20,349	14.10	1,443

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1951	445,615.16	328,053	419,140	26,475	14.51	1,825
1952	426,319.36	310,672	396,933	29,386	14.92	1,970
1953	760,702.25	548,672	701,015	59,687	15.33	3,893
1954	653,059.46	466,167	595,602	57,457	15.74	3,650
1955	764,586.53	539,936	689,854	74,733	16.16	4,625
1956	932,094.50	651,282	832,116	99,978	16.57	6,034
1957	1,034,068.76	714,448	912,820	121,249	17.00	7,132
1958	960,664.83	656,393	838,646	122,019	17.42	7,005
1959	1,017,232.65	687,090	877,866	139,367	17.85	7,808
1960	1,033,578.30	690,058	881,658	151,920	18.28	8,311
1961	1,395,514.03	920,788	1,176,452	219,062	18.71	11,708
1962	1,373,082.59	895,003	1,143,508	229,575	19.15	11,988
1963	1,414,666.07	910,790	1,163,678	250,988	19.59	12,812
1964	1,591,702.63	1,011,750	1,292,671	299,032	20.04	14,922
1965	1,685,049.42	1,057,284	1,350,847	334,202	20.49	16,310
1966	1,992,000.12	1,233,586	1,576,101	415,899	20.94	19,861
1967	3,337,026.73	2,038,623	2,604,663	732,364	21.40	34,223
1968	3,670,394.13	2,211,596	2,825,663	844,731	21.86	38,643
1969	4,593,173.48	2,728,345	3,485,892	1,107,281	22.33	49,587
1970	4,171,957.68	2,442,473	3,120,645	1,051,313	22.80	46,110
1971	4,546,742.10	2,623,061	3,351,375	1,195,367	23.27	51,369
1972	5,503,887.02	3,127,199	3,995,491	1,508,396	23.75	63,511
1973	6,971,856.65	3,900,405	4,983,384	1,988,473	24.23	82,067
1974	5,119,193.58	2,819,293	3,602,092	1,517,102	24.71	61,396
1975	6,025,384.23	3,264,674	4,171,137	1,854,247	25.20	73,581
1976	5,536,499.88	2,949,460	3,768,401	1,768,099	25.70	68,798
1977	5,694,126.70	2,981,673	3,809,559	1,884,568	26.20	71,930
1978	5,466,578.12	2,812,828	3,593,832	1,872,746	26.70	70,140
1979	7,426,865.77	3,752,572	4,794,504	2,632,362	27.21	96,742
1980	9,111,302.50	4,519,206	5,774,000	3,337,302	27.72	120,393
1981	5,854,569.81	2,849,595	3,640,808	2,213,762	28.23	78,419
1982	6,795,946.01	3,243,501	4,144,085	2,651,861	28.75	92,239
1983	6,201,102.85	2,899,884	3,705,060	2,496,043	29.28	85,247
1984	8,781,348.70	4,023,438	5,140,578	3,640,771	29.80	122,174
1985	8,636,923.50	3,872,451	4,947,668	3,689,256	30.34	121,597
1986	9,637,659.87	4,228,331	5,402,361	4,235,299	30.87	137,198
1987	11,437,650.41	4,905,723	6,267,837	5,169,813	31.41	164,591
1988	12,873,329.17	5,395,084	6,893,073	5,980,256	31.95	187,175
1989	19,433,592.43	7,950,088	10,157,494	9,276,098	32.50	285,418
1990	21,081,498.69	8,413,415	10,749,468	10,332,031	33.05	312,618
1991	19,736,733.81	7,675,813	9,807,064	9,929,670	33.61	295,438

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. 0						
1992	18,820,284.67	7,131,194	9,111,228	9,709,057	34.16	284,223
1993	18,907,388.02	6,971,721	8,907,476	9,999,912	34.72	288,016
1994	21,808,824.52	7,815,410	9,985,422	11,823,403	35.29	335,036
1995	21,407,919.11	7,449,956	9,518,496	11,889,423	35.86	331,551
1996	17,087,094.93	5,769,287	7,371,176	9,715,919	36.43	266,701
1997	19,369,069.76	6,338,915	8,098,966	11,270,104	37.00	304,597
1998	16,685,263.95	5,284,724	6,752,070	9,933,194	37.58	264,321
1999	15,470,549.36	4,739,558	6,055,535	9,415,014	38.15	246,789
2000	13,427,864.96	3,972,231	5,075,153	8,352,712	38.73	215,665
2001	10,609,536.26	3,024,673	3,864,498	6,745,038	39.32	171,542
2002	12,631,206.06	3,467,898	4,430,788	8,200,418	39.90	205,524
2003	11,415,095.27	3,011,530	3,847,706	7,567,389	40.49	186,895
2004	11,931,195.75	3,019,666	3,858,101	8,073,095	41.08	196,521
2005	14,195,115.44	3,440,328	4,395,563	9,799,552	41.67	235,170
2006	15,086,472.81	3,494,631	4,464,943	10,621,530	42.26	251,338
2007	14,653,377.74	3,237,078	4,135,879	10,517,499	42.85	245,449
2008	19,576,426.14	4,111,049	5,252,515	14,323,911	43.45	329,664
2009	18,700,448.16	3,723,072	4,756,813	13,943,635	44.05	316,541
2010	31,846,881.44	5,998,679	7,664,261	24,182,620	44.64	541,725
2011	44,042,776.27	7,815,391	9,985,397	34,057,379	45.24	752,816
2012	47,470,045.85	7,906,136	10,101,338	37,368,708	45.84	815,199
2013	69,354,917.91	10,794,399	13,791,551	55,563,367	46.44	1,196,455
2014	53,670,157.37	7,758,021	9,912,098	43,758,059	47.05	930,033
2015	85,659,115.48	11,447,484	14,625,970	71,033,145	47.65	1,490,727
2016	82,334,282.08	10,104,886	12,910,589	69,423,693	48.25	1,438,833
2017	92,881,602.92	10,369,302	13,248,422	79,633,181	48.86	1,629,824
2018	55,101,457.19	5,540,452	7,078,803	48,022,654	49.47	970,743
2019	66,506,335.34	5,948,992	7,600,778	58,905,557	50.08	1,176,229
2020	68,741,586.58	5,386,591	6,882,221	61,859,366	50.69	1,220,347
2021	53,429,122.11	3,594,177	4,592,129	48,836,993	51.30	951,988
2022	97,559,325.42	5,480,883	7,002,694	90,556,631	51.91	1,744,493
2023	53,548,754.31	2,404,875	3,072,608	50,476,146	52.53	960,901
2024	115,344,730.71	3,900,959	4,984,092	110,360,639	53.14	2,076,790
2025	106,199,850.32	2,702,786	3,453,236	102,746,614	53.60	1,916,914
2026	210,227,872.83	2,369,268	3,027,115	207,200,758	54.38	3,810,238
2027	91,098,316.53			91,098,317	55.00	1,656,333
	1,947,221,212.72	309,123,330	394,638,833	1,552,582,380		32,910,841

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.69

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2025	14,336.89	1,613	1,705	12,632	17.75	712
	14,336.89	1,613	1,705	12,632		712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 4.97

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	25,243.72	25,244	25,244			
1907	15,231.43	15,231	15,231			
1908	3,722.38	3,722	3,722			
1909	9,547.65	9,527	9,548			
1911	1,254.40	1,244	1,254			
1912	21,788.14	21,536	21,788			
1913	2,271.81	2,238	2,272			
1914	7,463.47	7,329	7,463			
1915	17,288.08	16,915	17,288			
1916	98,411.83	95,980	98,412			
1917	7,259.98	7,055	7,260			
1919	4,164.32	4,018	4,164			
1920	2,024.68	1,946	2,025			
1921	1,457.77	1,396	1,458			
1922	40,821.59	38,950	40,822			
1923	14,280.88	13,575	14,281			
1924	36,663.78	34,715	36,664			
1925	24,088.77	22,723	24,089			
1926	61,137.69	57,443	61,138			
1927	41,536.44	38,872	41,536			
1928	48,942.64	45,621	48,943			
1929	28,963.15	26,890	28,963			
1930	41,924.67	38,774	41,925			
1931	86,373.99	79,563	86,374			
1932	260,342.81	238,846	260,343			
1933	50,788.04	46,413	50,788			
1934	22,186.36	20,190	22,186			
1935	39,139.15	35,477	39,139			
1936	12,226.32	11,035	12,226			
1937	16,863.49	15,158	16,863			
1938	12,660.07	11,329	12,660			
1939	38,798.30	34,569	38,798			
1940	59,563.03	52,832	59,563			
1941	33,471.83	29,551	33,472			
1942	13,586.40	11,939	13,550	36	8.49	4
1943	743.09	650	738	5	8.79	1
1944	975.64	849	964	12	9.10	1
1945	8,886.70	7,691	8,729	158	9.42	17
1946	31,427.68	27,055	30,705	723	9.74	74
1947	25,202.24	21,573	24,484	718	10.08	71
1948	81,007.60	68,937	78,238	2,770	10.43	266

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1949	205,879.16	174,145	197,640	8,239	10.79	764
1950	99,374.90	83,532	94,802	4,573	11.16	410
1951	87,914.86	73,409	83,313	4,602	11.55	398
1952	344,342.65	285,608	324,141	20,202	11.94	1,692
1953	202,780.76	167,004	189,535	13,246	12.35	1,073
1954	131,295.24	107,343	121,825	9,470	12.77	742
1955	106,030.33	86,021	97,627	8,403	13.21	636
1956	79,986.33	64,378	73,064	6,922	13.66	507
1957	111,472.09	88,987	100,993	10,479	14.12	742
1958	79,158.84	62,649	71,101	8,058	14.60	552
1959	125,075.41	98,113	111,350	13,725	15.09	910
1960	117,723.18	91,505	103,850	13,873	15.59	890
1961	113,891.75	87,681	99,511	14,381	16.11	893
1962	56,123.74	42,783	48,555	7,569	16.64	455
1963	94,445.52	71,253	80,866	13,580	17.19	790
1964	183,337.54	136,874	155,340	27,998	17.74	1,578
1965	132,718.99	98,004	111,226	21,493	18.31	1,174
1966	216,382.75	157,959	179,270	37,113	18.90	1,964
1967	660,291.97	476,447	540,727	119,565	19.49	6,135
1968	524,723.95	374,055	424,521	100,203	20.10	4,985
1969	729,370.67	513,477	582,753	146,618	20.72	7,076
1970	542,185.19	376,819	427,658	114,527	21.35	5,364
1971	1,008,251.39	691,519	784,816	223,435	21.99	10,161
1972	1,575,526.28	1,065,733	1,209,517	366,009	22.65	16,159
1973	2,985,697.44	1,991,460	2,260,139	725,558	23.31	31,126
1974	1,455,766.38	956,861	1,085,956	369,810	23.99	15,415
1975	2,201,159.41	1,425,405	1,617,714	583,445	24.67	23,650
1976	2,508,406.64	1,599,636	1,815,452	692,955	25.36	27,325
1977	1,178,285.71	739,457	839,221	339,065	26.07	13,006
1978	2,092,874.35	1,292,203	1,466,541	626,333	26.78	23,388
1979	1,576,211.67	956,760	1,085,842	490,370	27.51	17,825
1980	1,746,580.05	1,041,957	1,182,533	564,047	28.24	19,973
1981	1,305,919.33	765,269	868,516	437,403	28.98	15,093
1982	1,088,270.22	626,071	710,538	377,732	29.73	12,705
1983	829,462.47	468,174	531,338	298,124	30.49	9,778
1984	1,276,783.80	706,789	802,146	474,638	31.25	15,188
1985	1,895,691.32	1,028,545	1,167,312	728,379	32.02	22,748
1986	2,395,485.21	1,272,697	1,444,404	951,081	32.81	28,988
1987	3,516,622.08	1,828,643	2,075,355	1,441,267	33.60	42,895
1988	2,880,404.09	1,465,290	1,662,980	1,217,424	34.39	35,401
1989	3,769,695.45	1,874,066	2,126,907	1,642,788	35.20	46,670

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1990	3,655,270.65	1,774,890	2,014,350	1,640,921	36.01	45,568
1991	5,680,382.38	2,691,706	3,054,859	2,625,523	36.83	71,288
1992	5,099,590.18	2,356,725	2,674,684	2,424,906	37.65	64,407
1993	5,572,190.49	2,508,266	2,846,670	2,725,520	38.49	70,811
1994	7,689,829.04	3,369,222	3,823,783	3,866,046	39.33	98,298
1995	5,872,240.68	2,501,575	2,839,076	3,033,165	40.18	75,489
1996	3,621,522.38	1,498,803	1,701,015	1,920,507	41.03	46,807
1997	4,226,634.21	1,697,289	1,926,280	2,300,354	41.89	54,914
1998	3,003,146.25	1,168,644	1,326,312	1,676,834	42.76	39,215
1999	3,314,109.46	1,248,458	1,416,894	1,897,215	43.63	43,484
2000	4,297,591.72	1,564,925	1,776,058	2,521,534	44.51	56,651
2001	4,234,795.92	1,488,827	1,689,693	2,545,103	45.39	56,072
2002	4,487,981.29	1,520,124	1,725,212	2,762,769	46.29	59,684
2003	4,086,922.61	1,332,337	1,512,090	2,574,833	47.18	54,575
2004	5,086,879.48	1,592,905	1,807,813	3,279,066	48.08	68,200
2005	5,568,843.96	1,671,433	1,896,935	3,671,909	48.99	74,952
2006	6,252,466.88	1,794,458	2,036,558	4,215,909	49.91	84,470
2007	5,568,421.84	1,525,748	1,731,595	3,836,827	50.82	75,498
2008	4,957,588.92	1,292,493	1,466,871	3,490,718	51.75	67,453
2009	4,064,385.50	1,005,651	1,141,329	2,923,056	52.68	55,487
2010	4,280,377.87	1,002,208	1,137,422	3,142,956	53.61	58,626
2011	5,870,655.69	1,295,712	1,470,524	4,400,132	54.55	80,662
2012	7,356,704.66	1,524,971	1,730,713	5,625,992	55.49	101,387
2013	6,041,470.92	1,171,200	1,329,213	4,712,258	56.43	83,506
2014	4,939,492.06	890,541	1,010,689	3,928,803	57.38	68,470
2015	9,327,212.31	1,553,634	1,763,244	7,563,968	58.34	129,653
2016	10,581,952.37	1,619,039	1,837,473	8,744,479	59.29	147,487
2017	15,377,941.87	2,141,994	2,430,982	12,946,960	60.25	214,887
2018	5,915,570.84	741,990	842,096	5,073,475	61.22	82,873
2019	10,186,698.47	1,137,956	1,291,484	8,895,214	62.18	143,056
2020	9,516,486.19	931,283	1,056,928	8,459,558	63.15	133,960
2021	8,211,115.82	689,734	782,790	7,428,326	64.12	115,850
2022	20,373,837.63	1,426,169	1,618,581	18,755,257	65.10	288,099
2023	16,458,389.05	923,974	1,048,633	15,409,756	66.07	233,234
2024	20,035,359.87	844,290	958,198	19,077,162	67.05	284,521

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2025	11,886,779.87	375,266	425,895	11,460,885	67.79	169,065
2026	49,084,030.23	687,176	779,887	48,304,143	69.02	699,857
2027	22,527,599.75			22,527,600	70.00	321,823
	377,893,800.43	81,320,798	92,225,034	285,668,766		5,087,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					56.1	1.35

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1917	8.18	8	8			
1922	28.20	28	28			
1923	44.89	45	45			
1924	20.40	20	20			
1926	25.77	25	26			
1927	69.20	68	69			
1928	514.36	503	514			
1930	196.94	191	197			
1931	32.90	32	33			
1932	316.86	304	317			
1933	310.88	296	311			
1934	32.52	31	33			
1935	37.14	35	37			
1936	20.34	19	20			
1937	122.51	114	123			
1938	3.10	3	3			
1939	71.15	66	71			
1940	1,671.57	1,541	1,672			
1941	915.39	841	915			
1946	73.54	66	74			
1947	688.29	616	688			
1948	1,256.47	1,119	1,256			
1949	12,592.31	11,160	12,592			
1951	29,699.97	26,072	29,700			
1952	29,561.31	25,824	29,561			
1953	24,031.31	20,886	24,031			
1954	30,070.73	26,000	30,071			
1955	76,239.56	65,580	76,240			
1956	31,035.02	26,546	31,035			
1957	50,547.15	42,992	50,547			
1958	29,691.18	25,105	29,691			
1959	389,880.08	327,640	389,880			
1960	58,799.47	49,108	58,799			
1961	45,780.41	37,981	45,780			
1962	103,224.14	85,049	103,224			
1963	123,619.44	101,103	123,465	154	10.20	15
1964	165,333.01	134,216	163,902	1,431	10.54	136
1965	190,387.04	153,296	187,202	3,185	10.91	292
1966	257,131.36	205,337	250,753	6,378	11.28	565
1967	284,381.36	225,119	274,911	9,470	11.67	811
1968	374,466.47	293,754	358,727	15,739	12.07	1,304

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
1969	366,350.73	284,640	347,597	18,754	12.49	1,502
1970	337,101.49	259,268	316,613	20,488	12.93	1,585
1971	726,696.86	553,067	675,394	51,303	13.38	3,834
1972	1,457,331.22	1,096,904	1,339,517	117,814	13.85	8,506
1973	2,552,592.46	1,899,410	2,319,522	233,070	14.33	16,264
1974	1,566,439.77	1,151,615	1,406,329	160,111	14.83	10,796
1975	2,165,210.02	1,572,094	1,919,810	245,400	15.34	15,997
1976	2,708,860.48	1,941,197	2,370,551	338,309	15.87	21,318
1977	2,175,759.72	1,538,175	1,878,389	297,371	16.41	18,121
1978	2,601,974.00	1,813,472	2,214,576	387,398	16.97	22,828
1979	2,288,262.18	1,571,556	1,919,153	369,109	17.54	21,044
1980	2,344,059.92	1,585,171	1,935,779	408,281	18.13	22,520
1981	2,714,621.89	1,807,151	2,206,857	507,765	18.72	27,124
1982	2,661,686.21	1,742,446	2,127,840	533,846	19.34	27,603
1983	2,251,014.28	1,448,685	1,769,105	481,909	19.96	24,144
1984	2,671,138.31	1,688,533	2,062,003	609,135	20.60	29,570
1985	4,324,559.39	2,684,297	3,278,010	1,046,549	21.24	49,273
1986	4,338,300.50	2,641,721	3,226,017	1,112,284	21.90	50,789
1987	6,721,829.62	4,011,521	4,898,790	1,823,040	22.58	80,737
1988	6,060,650.48	3,543,299	4,327,006	1,733,644	23.26	74,533
1989	7,140,445.58	4,086,620	4,990,499	2,149,947	23.95	89,768
1990	12,557,942.48	7,030,187	8,585,125	3,972,817	24.65	161,169
1991	15,183,552.64	8,307,529	10,144,989	5,038,564	25.36	198,682
1992	13,639,717.30	7,285,109	8,896,430	4,743,287	26.09	181,805
1993	14,548,622.00	7,580,850	9,257,583	5,291,039	26.82	197,280
1994	17,908,402.58	9,094,961	11,106,585	6,801,818	27.56	246,800
1995	14,394,494.33	7,117,502	8,691,752	5,702,742	28.31	201,439
1996	14,311,070.27	6,884,627	8,407,370	5,903,700	29.06	203,156
1997	13,386,467.47	6,255,764	7,639,415	5,747,052	29.83	192,660
1998	10,643,459.61	4,825,638	5,892,973	4,750,487	30.61	155,194
1999	11,977,927.84	5,263,820	6,428,072	5,549,856	31.39	176,803
2000	12,105,372.75	5,149,141	6,288,029	5,817,344	32.18	180,775
2001	14,334,816.40	5,892,613	7,195,942	7,138,874	32.98	216,461
2002	15,517,872.74	6,154,544	7,515,807	8,002,066	33.79	236,818
2003	13,667,789.76	5,223,009	6,378,235	7,289,555	34.60	210,681
2004	16,950,409.62	6,226,224	7,603,341	9,347,069	35.43	263,818
2005	20,423,761.61	7,199,376	8,791,735	11,632,027	36.26	320,795
2006	23,513,212.13	7,935,709	9,690,930	13,822,282	37.10	372,568
2007	27,128,790.19	8,749,035	10,684,147	16,444,643	37.94	433,438
2008	23,558,108.29	7,239,878	8,841,195	14,716,913	38.79	379,400
2009	20,090,384.27	5,865,589	7,162,940	12,927,444	39.65	326,039

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 56-R2.5						
NET SALVAGE PERCENT.. 0						
2010	24,549,094.37	6,790,525	8,292,454	16,256,640	40.51	401,299
2011	30,081,465.01	7,853,368	9,590,377	20,491,088	41.38	495,193
2012	23,118,062.88	5,672,248	6,926,836	16,191,227	42.26	383,134
2013	26,759,142.17	6,144,969	7,504,114	19,255,028	43.14	446,338
2014	29,033,975.20	6,206,012	7,578,658	21,455,317	44.03	487,289
2015	31,609,709.91	6,254,297	7,637,623	23,972,087	44.92	533,662
2016	19,259,015.29	3,501,096	4,275,469	14,983,546	45.82	327,009
2017	18,981,916.25	3,145,493	3,841,213	15,140,703	46.72	324,073
2018	14,580,596.21	2,179,216	2,661,215	11,919,381	47.63	250,249
2019	27,171,703.85	3,614,923	4,414,472	22,757,232	48.55	468,738
2020	24,152,061.80	2,820,719	3,444,606	20,707,456	49.46	418,671
2021	31,868,461.26	3,192,582	3,898,718	27,969,743	50.39	555,065
2022	53,912,868.81	4,515,203	5,513,876	48,398,993	51.31	943,266
2023	24,137,717.15	1,620,606	1,979,052	22,158,665	52.24	424,170
2024	44,348,728.08	2,233,402	2,727,386	41,621,342	53.18	782,650
2025	32,804,996.44	1,241,997	1,516,702	31,288,294	53.88	580,703
2026	103,777,443.00	1,742,423	2,127,812	101,649,631	55.06	1,846,161
2027	46,346,327.52			46,346,328	56.00	827,613
	994,823,276.51	244,819,765	298,939,106	695,884,171		15,972,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.6 1.61

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	8,527,759.15	8,527,759	8,527,759			
1994	7,969,130.66	7,734,759	7,512,550	456,581	1.00	456,581
1995	6,344,144.24	5,970,982	5,799,444	544,700	2.00	272,350
1996	3,462,498.18	3,156,967	3,066,272	396,226	3.00	132,075
1997	5,826,215.18	5,140,761	4,993,074	833,141	4.00	208,285
1998	4,063,865.10	3,466,233	3,366,653	697,212	5.00	139,442
1999	4,728,105.90	3,893,737	3,781,875	946,231	6.00	157,705
2000	5,357,110.68	4,254,189	4,131,972	1,225,139	7.00	175,020
2001	4,207,163.22	3,217,260	3,124,833	1,082,330	8.00	135,291
2002	4,520,597.65	3,323,950	3,228,458	1,292,140	9.00	143,571
2003	578,820.71	408,578	396,840	181,981	10.00	18,198
2004	646,272.96	437,184	424,624	221,649	11.00	20,150
2005	15,371,796.06	9,946,474	9,660,726	5,711,070	12.00	475,922
2006	7,550,806.39	4,663,756	4,529,773	3,021,033	13.00	232,387
2007	6,987,660.02	4,110,421	3,992,334	2,995,326	14.00	213,952
2008	8,060,027.98	4,504,105	4,374,708	3,685,320	15.00	245,688
2009	7,108,833.33	3,763,487	3,655,367	3,453,466	16.00	215,842
2010	11,658,456.44	5,829,228	5,661,762	5,996,694	17.00	352,747
2011	12,858,067.95	6,050,878	5,877,045	6,981,023	18.00	387,835
2012	13,758,122.37	6,069,808	5,895,431	7,862,691	19.00	413,826
2013	12,072,800.73	4,971,096	4,828,283	7,244,518	20.00	362,226
2014	11,952,278.45	4,569,954	4,438,666	7,513,612	21.00	357,791
2015	14,302,087.67	5,047,779	4,902,763	9,399,325	22.00	427,242
2016	11,632,408.12	3,763,433	3,655,315	7,977,093	23.00	346,830
2017	19,511,173.66	5,738,626	5,573,763	13,937,411	24.00	580,725
2018	13,520,423.93	3,578,991	3,476,172	10,044,252	25.00	401,770
2019	22,686,536.52	5,337,915	5,184,564	17,501,973	26.00	673,153
2020	31,597,416.38	6,505,276	6,318,389	25,279,027	27.00	936,260
2021	20,477,809.32	3,613,719	3,509,902	16,967,907	28.00	605,997
2022	36,213,355.12	5,325,536	5,172,541	31,040,814	29.00	1,070,373
2023	14,440,576.33	1,698,934	1,650,126	12,790,450	30.00	426,348
2024	19,103,362.71	1,685,681	1,637,254	17,466,109	31.00	563,423
2025	19,217,514.17	1,271,815	1,235,277	17,982,237	31.75	566,370
2026	46,494,117.67	1,367,392	1,328,109	45,166,009	33.00	1,368,667
2027	19,222,135.71			19,222,136	34.00	565,357
	452,029,450.66	148,946,663	144,912,624	307,116,827		13,649,399

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 3.02

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	2,429,607.07	2,429,607	2,429,607			
1980	1,426,306.12	1,396,596	1,386,919	39,387	1.00	39,387
1981	2,360,921.26	2,262,542	2,246,864	114,057	2.00	57,028
1982	1,308,792.68	1,226,993	1,218,491	90,302	3.00	30,101
1983	2,255,141.74	2,067,221	2,052,897	202,245	4.00	50,561
1984	3,158,791.03	2,829,740	2,810,132	348,659	5.00	69,732
1985	3,870,714.78	3,386,875	3,363,407	507,308	6.00	84,551
1986	4,601,364.30	3,930,347	3,903,113	698,251	7.00	99,750
1987	5,699,539.85	4,749,598	4,716,687	982,853	8.00	122,857
1988	9,901,901.32	8,045,295	7,989,548	1,912,353	9.00	212,484
1989	3,278,654.76	2,595,613	2,577,628	701,027	10.00	70,103
1990	6,681,644.02	5,150,412	5,114,724	1,566,920	11.00	142,447
1991	4,876,791.33	3,657,593	3,632,249	1,244,542	12.00	103,712
1992	4,779,912.34	3,485,369	3,461,218	1,318,694	13.00	101,438
1993	6,157,697.81	4,361,682	4,331,459	1,826,239	14.00	130,446
1994	7,012,526.46	4,821,112	4,787,706	2,224,820	15.00	148,321
1995	5,423,303.80	3,615,554	3,590,501	1,832,803	16.00	114,550
1996	4,021,677.25	2,597,320	2,579,323	1,442,354	17.00	84,844
1997	5,586,341.78	3,491,464	3,467,271	2,119,071	18.00	117,726
1998	5,079,556.73	3,068,916	3,047,651	2,031,906	19.00	106,942
1999	2,975,084.97	1,735,456	1,723,431	1,251,654	20.00	62,583
2000	3,521,342.77	1,980,755	1,967,030	1,554,313	21.00	74,015
2001	4,588,691.01	2,485,556	2,468,333	2,120,358	22.00	96,380
2002	3,604,708.93	1,877,441	1,864,432	1,740,277	23.00	75,664
2004	2,398,823.06	1,149,444	1,141,479	1,257,344	25.00	50,294
2005	13,272,185.03	6,083,041	6,040,891	7,231,294	26.00	278,127
2006	7,230,087.58	3,163,163	3,141,245	4,088,843	27.00	151,439
2007	6,906,385.86	2,877,684	2,857,744	4,048,642	28.00	144,594
2008	7,737,184.99	3,062,610	3,041,389	4,695,796	29.00	161,924
2009	5,128,866.90	1,923,325	1,909,998	3,218,869	30.00	107,296
2010	3,283,837.76	1,163,037	1,154,978	2,128,860	31.00	68,673
2011	6,922,096.05	2,307,342	2,291,354	4,630,742	32.00	144,711
2012	6,546,725.10	2,045,852	2,031,676	4,515,049	33.00	136,820
2013	6,848,232.14	1,997,424	1,983,583	4,864,649	34.00	143,078
2014	6,141,753.01	1,663,371	1,651,845	4,489,908	35.00	128,283
2015	11,459,356.40	2,864,839	2,844,988	8,614,368	36.00	239,288
2016	6,872,456.12	1,574,961	1,564,048	5,308,408	37.00	143,470
2017	7,216,143.18	1,503,339	1,492,922	5,723,221	38.00	150,611
2018	5,073,205.09	951,226	944,635	4,128,570	39.00	105,861
2019	7,995,744.98	1,332,651	1,323,417	6,672,328	40.00	166,808
2020	8,602,953.38	1,254,569	1,245,876	7,357,077	41.00	179,441

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	8,929,306.60	1,116,163	1,108,429	7,820,878	42.00	186,211
2022	17,759,788.19	1,850,037	1,837,217	15,922,571	43.00	370,292
2023	9,224,768.65	768,700	763,374	8,461,395	44.00	192,304
2024	14,498,672.83	906,167	899,888	13,598,785	45.00	302,195
2025	19,198,950.83	900,047	893,810	18,305,141	45.75	400,112
2026	15,331,610.38	319,357	317,144	15,014,466	47.00	319,457
2027	7,494,188.86			7,494,189	48.00	156,129
	316,674,337.08	120,027,406	119,212,551	197,461,786		6,623,040
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.8	2.09

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	26,949.65	26,950	26,950			
2024	11,457.43	982	902	10,555	32.00	330
2025	8,070.48	519	476	7,594	32.75	232
	46,477.56	28,451	28,328	18,150		562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 1.21

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1924	2,726.03	2,626	2,726			
1925	68.30	65	68			
1926	211.94	202	212			
1927	68.10	65	68			
1928	46.46	44	46			
1929	261.44	246	261			
1930	7,248.21	6,779	7,248			
1931	1,469.42	1,367	1,469			
1932	855.59	792	856			
1933	6,882.65	6,339	6,883			
1934	1,367.94	1,253	1,368			
1935	1,313.41	1,197	1,313			
1936	1,256.26	1,139	1,256			
1937	619.14	558	619			
1938	951.53	853	952			
1939	954.42	851	954			
1940	1,597.00	1,417	1,597			
1941	873.08	770	873			
1942	237.47	208	237			
1943	360.05	314	360			
1944	493.10	428	493			
1945	526.66	454	527			
1946	6,022.45	5,161	6,022			
1947	17,731.02	15,104	17,731			
1948	26,063.26	22,067	26,063			
1949	28,239.88	23,759	28,240			
1950	41,819.39	34,954	41,819			
1951	55,901.39	46,417	55,901			
1952	65,479.82	53,999	65,480			
1953	90,025.41	73,716	90,025			
1954	94,306.71	76,671	94,307			
1955	158,353.96	127,792	158,354			
1956	185,979.43	148,938	185,979			
1957	221,146.66	175,739	221,147			
1958	234,527.19	184,847	234,527			
1959	299,263.81	233,926	299,264			
1960	374,693.04	290,323	374,693			
1961	540,802.68	415,336	540,803			
1962	654,188.23	497,837	654,188			
1963	477,723.72	360,122	477,724			
1964	545,633.60	407,223	545,634			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1965	681,586.62	503,577	681,587			
1966	1,134,729.49	829,680	1,134,729			
1967	1,547,841.28	1,119,600	1,547,841			
1968	2,045,410.07	1,463,143	2,045,410			
1969	3,343,937.84	2,364,733	3,343,938			
1970	3,449,826.38	2,410,842	3,449,826			
1971	4,404,899.68	3,040,834	4,404,900			
1972	5,392,579.86	3,675,960	5,392,580			
1973	6,016,211.05	4,047,887	6,016,211			
1974	4,766,163.20	3,163,922	4,759,773	6,390	20.17	317
1975	4,658,337.60	3,049,674	4,587,899	70,439	20.72	3,400
1976	5,485,520.00	3,539,971	5,325,497	160,023	21.28	7,520
1977	5,456,826.51	3,469,614	5,219,653	237,174	21.85	10,855
1978	6,919,954.76	4,333,068	6,518,624	401,331	22.43	17,893
1979	7,277,865.66	4,485,567	6,748,042	529,824	23.02	23,016
1980	6,994,404.80	4,242,107	6,381,783	612,622	23.61	25,948
1981	6,534,860.61	3,896,933	5,862,507	672,354	24.22	27,760
1982	6,270,007.96	3,675,291	5,529,071	740,937	24.83	29,840
1983	6,845,839.67	3,940,945	5,928,718	917,122	25.46	36,022
1984	9,937,327.45	5,616,279	8,449,074	1,488,253	26.09	57,043
1985	11,448,065.29	6,347,952	9,549,795	1,898,270	26.73	71,016
1986	12,954,855.46	7,040,964	10,592,356	2,362,499	27.39	86,254
1987	15,817,940.95	8,425,743	12,675,603	3,142,338	28.04	112,066
1988	17,561,510.15	9,158,328	13,777,697	3,783,813	28.71	131,794
1989	18,276,252.01	9,323,995	14,026,925	4,249,327	29.39	144,584
1990	17,641,307.39	8,800,013	13,238,651	4,402,656	30.07	146,414
1991	17,981,447.68	8,762,899	13,182,817	4,798,631	30.76	156,002
1992	17,781,868.61	8,458,301	12,724,583	5,057,286	31.46	160,753
1993	19,239,121.82	8,923,682	13,424,698	5,814,424	32.17	180,741
1994	20,326,754.61	9,187,693	13,821,873	6,504,882	32.88	197,837
1995	20,671,979.26	9,092,157	13,678,150	6,993,829	33.61	208,088
1996	19,641,197.44	8,403,094	12,641,530	6,999,667	34.33	203,894
1997	17,039,852.79	7,080,059	10,651,170	6,388,683	35.07	182,169
1998	14,707,065.90	5,926,948	8,916,441	5,790,625	35.82	161,659
1999	15,736,060.17	6,144,931	9,244,373	6,491,687	36.57	177,514
2000	17,104,389.71	6,465,459	9,726,572	7,377,818	37.32	197,691
2001	17,768,710.86	6,488,600	9,761,385	8,007,326	38.09	210,221
2002	24,614,111.90	8,672,290	13,046,506	11,567,606	38.86	297,674
2003	20,432,476.01	6,933,352	10,430,465	10,002,011	39.64	252,321
2004	21,974,487.36	7,170,934	10,787,881	11,186,606	40.42	276,759
2005	20,034,187.62	6,274,107	9,438,704	10,595,484	41.21	257,110

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2006	15,567,070.13	4,667,475	7,021,703	8,545,367	42.01	203,413
2007	16,584,471.46	4,751,451	7,148,035	9,436,436	42.81	220,426
2008	15,353,814.70	4,191,591	6,305,787	9,048,028	43.62	207,428
2009	13,202,642.16	3,426,086	5,154,169	8,048,473	44.43	181,150
2010	17,650,191.77	4,338,947	6,527,468	11,122,724	45.25	245,806
2011	18,617,904.04	4,319,354	6,497,993	12,119,911	46.08	263,019
2012	20,622,049.18	4,499,112	6,768,419	13,853,630	46.91	295,324
2013	18,293,553.08	3,734,995	5,618,889	12,674,664	47.75	265,438
2014	22,359,145.10	4,252,039	6,396,725	15,962,420	48.59	328,512
2015	20,102,845.13	3,538,101	5,322,684	14,780,161	49.44	298,951
2016	21,767,644.71	3,522,658	5,299,451	16,468,194	50.29	327,465
2017	18,157,800.11	2,678,276	4,029,172	14,128,628	51.15	276,220
2018	10,686,937.32	1,421,363	2,138,284	8,548,653	52.02	164,334
2019	28,214,874.64	3,348,259	5,037,087	23,177,788	52.88	438,309
2020	17,235,903.51	1,792,534	2,696,670	14,539,234	53.76	270,447
2021	3,528,419.11	315,194	474,175	3,054,244	54.64	55,898
2022	11,625,898.03	868,106	1,305,970	10,319,928	55.52	185,878
2023	14,796,158.36	885,254	1,331,767	13,464,391	56.41	238,688
2024	19,424,630.84	874,108	1,315,000	18,109,631	57.30	316,049
2025	13,758,499.25	465,450	700,218	13,058,281	57.97	225,259
2026	18,208,839.57	273,133	410,899	17,797,941	59.10	301,150
2027	9,145,713.45			9,145,713	60.00	152,429
	846,971,068.98	287,336,512	430,314,690	416,656,379		9,513,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.12

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	21,283,488.13	17,026,791	10,833,319	10,450,169	3.00	3,483,390
2016	11,161,799.99	8,185,283	5,207,898	5,953,902	4.00	1,488,476
2017	7,754,204.35	5,169,495	3,289,098	4,465,106	5.00	893,021
	40,199,492.47	30,381,569	19,330,315	20,869,177		5,864,887
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.6	14.59

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.4 METERS - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	651,009.28	260,404	217,412	433,597	9.00	48,177
2022	890,605.16	296,865	247,853	642,752	10.00	64,275
2023	676,103.16	180,296	150,530	525,573	11.00	47,779
2024	6,692,338.92	1,338,468	1,117,490	5,574,849	12.00	464,571
2025	3,079,931.12	461,990	385,717	2,694,214	12.75	211,311
	11,989,987.64	2,538,023	2,119,002	9,870,986		836,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.8	6.97

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.5 METERS - RF MESH AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	822,572.66	658,058	667,287	155,286	3.00	51,762
2016	9,748,556.03	7,148,909	7,249,170	2,499,386	4.00	624,846
2017	108,922,079.34	72,615,083	73,633,480	35,288,599	5.00	7,057,720
2018	114,215,902.05	68,529,541	69,490,639	44,725,263	6.00	7,454,210
2019	34,504,927.09	18,402,513	18,660,601	15,844,326	7.00	2,263,475
2020	5,572,116.47	2,600,340	2,636,809	2,935,307	8.00	366,913
2021	1,207,038.75	482,816	489,587	717,452	9.00	79,717
2022	2,841,386.10	947,119	960,402	1,880,984	10.00	188,098
2023	2,964,697.69	790,596	801,684	2,163,014	11.00	196,638
2024	6,663,543.60	1,332,709	1,351,399	5,312,145	12.00	442,679
2025	320,671.18	48,101	48,776	271,895	12.75	21,325
2026	747,651.99	49,846	50,545	697,107	14.00	49,793
2027	405,899.04			405,899	15.00	27,060
	288,937,041.99	173,605,631	176,040,379	112,896,663		18,824,236

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 6.51

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	48,261	46,048	8,102	4.35	1,863
1992	243,865.53	182,472	174,104	69,762	10.07	6,928
1994	9,345.34	6,754	6,444	2,901	11.09	262
1995	11,867.59	8,414	8,028	3,840	11.64	330
	319,228.36	245,901	234,624	84,604		9,383

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 2.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
1940	31.78	28	32			
1966	11,830.06	9,062	11,830			
1967	17,223.37	13,110	17,223			
1968	23,574.34	17,841	23,574			
1969	26,743.03	20,111	26,743			
1970	35,175.05	26,283	35,175			
1971	37,785.70	28,037	37,786			
1972	46,332.01	34,119	46,332			
1973	44,533.09	32,563	44,533			
1974	35,252.99	25,565	35,253			
1975	39,252.05	28,230	39,252			
1976	49,502.67	35,305	49,503			
1977	38,247.95	27,034	38,248			
1978	41,490.75	29,060	41,491			
1979	86,674.19	60,117	86,674			
1980	100,907.06	69,263	100,907			
1981	112,988.39	76,742	112,988			
1982	92,304.92	62,029	92,305			
1983	94,037.88	62,479	94,038			
1984	94,839.70	62,253	94,840			
1985	91,369.63	59,244	91,370			
1986	106,434.65	68,161	106,435			
1987	113,471.55	71,714	113,472			
1988	115,272.51	71,838	113,877	1,396	9.42	148
1989	124,672.87	76,599	121,424	3,249	9.64	337
1990	121,935.87	73,796	116,981	4,955	9.87	502
1991	134,091.96	79,919	126,687	7,405	10.10	733
1992	162,553.23	95,386	151,205	11,348	10.33	1,099
1993	168,977.75	97,466	154,502	14,476	10.58	1,368
1994	214,996.94	121,860	193,171	21,826	10.83	2,015
1995	260,711.93	145,164	230,112	30,600	11.08	2,762
1996	287,049.64	156,844	248,627	38,423	11.34	3,388
1997	252,552.30	135,368	214,584	37,968	11.60	3,273
1998	275,212.78	144,542	229,126	46,087	11.87	3,883
1999	411,681.36	211,604	335,432	76,249	12.15	6,276
2000	312,714.16	157,108	249,046	63,668	12.44	5,118
2001	199,523.49	98,006	155,358	44,165	12.72	3,472
2002	231,029.62	110,709	175,495	55,535	13.02	4,265
2003	255,846.34	119,531	189,479	66,367	13.32	4,983
2004	260,129.40	118,307	187,539	72,590	13.63	5,326
2005	292,702.47	129,374	205,082	87,620	13.95	6,281

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. 0						
2006	287,751.69	123,503	195,776	91,976	14.27	6,445
2007	332,121.75	138,163	219,014	113,108	14.60	7,747
2008	372,047.11	149,712	237,322	134,725	14.94	9,018
2009	266,556.13	103,530	164,115	102,441	15.29	6,700
2010	299,863.77	112,269	177,968	121,896	15.64	7,794
2011	295,075.04	106,227	168,390	126,685	16.00	7,918
2012	404,205.83	139,532	221,184	183,022	16.37	11,180
2013	418,614.88	138,143	218,983	199,632	16.75	11,918
2014	401,771.90	126,317	200,236	201,536	17.14	11,758
2015	378,089.24	112,519	178,364	199,725	17.56	11,374
2016	221,181.81	62,019	98,312	122,870	17.99	6,830
2017	2,237,372.01	586,191	929,223	1,308,149	18.45	70,902
2018	280,037.58	67,881	107,604	172,434	18.94	9,104
2019	216,169.67	47,903	75,935	140,235	19.46	7,206
2020	439,067.15	87,638	138,923	300,144	20.01	15,000
2021	1,011.31	178	282	729	20.60	35
2022	302,807.83	45,663	72,384	230,424	21.23	10,854
2023	15,620.42	1,943	3,080	12,540	21.89	573
2024	149,888.53	14,449	22,904	126,985	22.59	5,621
2025	719,122.97	53,215	84,356	634,767	23.15	27,420
2026	820,503.71	28,554	45,264	775,240	24.13	32,128
2027	429,269.29			429,269	25.00	17,171
	14,709,807.05	5,307,320	8,297,350	6,412,457		349,925

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 2.38

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
1924	1,277.99	1,219	1,278			
1926	623.74	590	624			
1929	1,348.79	1,256	1,349			
1930	1,766.74	1,637	1,767			
1936	119,691.65	107,757	119,692			
1937	5,098.61	4,568	5,099			
1938	3,369.91	3,006	3,370			
1939	2,430.30	2,157	2,430			
1940	798.82	706	799			
1941	516.36	454	516			
1942	396.93	347	397			
1943	95.33	83	95			
1944	1,449.31	1,256	1,449			
1945	3,020.28	2,604	3,020			
1946	3,465.27	2,973	3,465			
1947	14,235.12	12,149	14,235			
1948	23,616.27	20,047	23,616			
1949	62,503.39	52,771	62,503			
1950	30,582.88	25,681	30,583			
1951	26,867.41	22,431	26,867			
1952	81,385.24	67,550	81,385			
1953	76,727.54	63,311	76,728			
1954	67,076.81	55,003	67,077			
1955	125,280.29	102,121	125,280			
1956	108,056.36	87,494	108,056			
1957	28,214.24	22,700	28,214			
1958	82,243.21	65,724	82,243			
1959	34,531.42	27,418	34,531			
1960	77,630.60	61,195	77,631			
1961	49,100.40	38,439	49,100			
1962	111,113.24	86,351	111,113			
1963	104,608.88	80,698	104,609			
1964	115,197.48	88,176	115,197			
1965	135,783.04	103,156	135,783			
1966	111,333.71	83,913	110,624	710	8.62	82
1967	76,797.75	57,401	75,673	1,125	8.84	127
1968	188,024.87	139,407	183,783	4,242	9.05	469
1969	67,313.60	49,485	65,237	2,077	9.27	224
1970	166,423.17	121,251	159,848	6,575	9.50	692
1971	187,435.74	135,383	178,478	8,958	9.72	922
1972	175,063.92	125,295	165,179	9,885	9.95	993

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
1973	144,040.46	102,145	134,660	9,380	10.18	921
1974	152,049.12	106,783	140,774	11,275	10.42	1,082
1975	247,695.68	172,255	227,088	20,608	10.66	1,933
1976	146,713.39	101,022	133,180	13,533	10.90	1,242
1977	94,879.06	64,653	85,233	9,646	11.15	865
1978	248,151.15	167,395	220,681	27,470	11.39	2,412
1979	198,281.23	132,339	174,465	23,816	11.64	2,046
1980	223,818.08	147,785	194,828	28,990	11.89	2,438
1981	258,138.20	168,528	222,174	35,964	12.15	2,960
1982	259,758.23	167,728	221,120	38,638	12.40	3,116
1983	238,191.94	152,036	200,432	37,760	12.66	2,983
1984	265,292.31	167,362	220,637	44,655	12.92	3,456
1985	354,487.59	220,998	291,347	63,141	13.18	4,791
1986	430,565.96	265,229	349,657	80,909	13.44	6,020
1987	792,569.51	482,334	635,872	156,698	13.70	11,438
1988	1,791,699.52	1,076,561	1,419,254	372,446	13.97	26,660
1989	2,588,262.54	1,535,953	2,024,881	563,382	14.23	39,591
1990	2,218,509.14	1,300,046	1,713,879	504,630	14.49	34,826
1991	2,716,887.44	1,571,149	2,071,280	645,607	14.76	43,740
1992	2,346,157.95	1,338,647	1,764,768	581,390	15.03	38,682
1993	2,538,539.67	1,428,842	1,883,674	654,866	15.30	42,802
1994	2,690,158.90	1,493,415	1,968,802	721,357	15.57	46,330
1995	3,398,774.26	1,859,605	2,451,558	947,216	15.85	59,761
1996	2,860,521.03	1,542,221	2,033,144	827,377	16.13	51,294
1997	2,179,400.27	1,156,956	1,525,240	654,160	16.42	39,839
1998	2,702,825.54	1,412,416	1,862,019	840,807	16.71	50,318
1999	2,411,445.21	1,238,784	1,633,116	778,329	17.02	45,730
2000	2,355,681.67	1,188,606	1,566,965	788,717	17.34	45,485
2001	2,620,243.00	1,298,147	1,711,376	908,867	17.66	51,465
2002	3,750,420.41	1,820,567	2,400,093	1,350,327	18.01	74,977
2003	2,582,569.78	1,227,082	1,617,689	964,881	18.37	52,525
2004	2,692,313.73	1,250,014	1,647,921	1,044,393	18.75	55,701
2005	3,074,925.00	1,392,511	1,835,778	1,239,147	19.15	64,707
2006	4,567,831.49	2,013,774	2,654,802	1,913,029	19.57	97,753
2007	4,081,376.15	1,746,829	2,302,883	1,778,493	20.02	88,836
2008	3,235,312.11	1,340,357	1,767,022	1,468,290	20.50	71,624
2009	3,466,980.93	1,386,792	1,828,238	1,638,743	21.00	78,035
2010	4,293,081.75	1,650,990	2,176,536	2,116,546	21.54	98,261
2011	3,913,809.77	1,441,417	1,900,252	2,013,558	22.11	91,070
2012	4,106,964.82	1,442,120	1,901,178	2,205,787	22.71	97,128
2013	4,584,699.86	1,526,063	2,011,842	2,572,858	23.35	110,187

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-L1.5						
NET SALVAGE PERCENT.. 0						
2014	4,989,804.55	1,565,352	2,063,638	2,926,167	24.02	121,822
2015	4,529,373.28	1,330,322	1,753,793	2,775,580	24.72	112,281
2016	6,836,261.11	1,867,256	2,461,645	4,374,616	25.44	171,958
2017	10,662,838.76	2,683,943	3,538,301	7,124,538	26.19	272,033
2018	11,258,160.36	2,586,112	3,409,328	7,848,832	26.96	291,129
2019	6,470,279.96	1,338,442	1,764,498	4,705,782	27.76	169,517
2020	7,845,422.31	1,436,811	1,894,180	5,951,242	28.59	208,158
2021	11,063,990.05	1,757,625	2,317,116	8,746,874	29.44	297,108
2022	11,466,495.99	1,533,185	2,021,231	9,445,265	30.32	311,519
2023	7,679,255.12	829,360	1,093,363	6,585,892	31.22	210,951
2024	14,799,527.31	1,209,269	1,594,206	13,205,321	32.14	410,869
2025	13,173,922.89	812,963	1,071,747	12,102,176	32.84	368,519
2026	20,304,146.31	562,628	741,725	19,562,421	34.03	574,858
2027	13,199,616.43			13,199,616	35.00	377,132
	230,575,614.89	61,736,887	81,290,032	149,285,583		5,546,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 2.41

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 387.30 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	621,594.95	311,214	303,119	318,476	7.49	42,520
	621,594.95	311,214	303,119	318,476		42,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.5	6.84

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	131	35	112	8.18	14
1946	373.09	331	90	283	8.53	33
1948	312.97	274	74	239	9.27	26
1971	169.77	118	32	138	22.98	6
1974	100.00	66	18	82	25.26	3
1975	62.67	41	11	52	26.04	2
1977	828.10	523	141	687	27.63	25
	1,993.78	1,484	401	1,593		109

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 5.47

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2036						
NET SALVAGE PERCENT.. 0						
1971	652,589.45	544,012	398,532	254,057	7.80	32,571
1974	6,145.86	5,086	3,726	2,420	7.94	305
1980	400,685.45	326,074	238,875	161,810	8.18	19,781
1981	13,956.88	11,321	8,294	5,663	8.22	689
1984	1,982.55	1,591	1,166	817	8.33	98
1988	23,078.34	18,228	13,353	9,725	8.46	1,150
1994	5,322.78	4,072	2,983	2,340	8.65	271
1997	192,344.83	144,218	105,651	86,694	8.73	9,931
1999	475,641.51	350,952	257,100	218,541	8.79	24,862
2000	4,144.01	3,032	2,221	1,923	8.81	218
2001	180,481.95	130,795	95,818	84,664	8.84	9,577
2011	7,262.76	4,536	3,323	3,940	9.09	433
2012	153,589.85	93,667	68,619	84,971	9.11	9,327
2014	124,204.81	71,614	52,463	71,742	9.15	7,841
2015	168,722.30	93,970	68,841	99,882	9.18	10,880
2018	12,582.47	6,124	4,486	8,096	9.24	876
2019	9,917.09	4,537	3,324	6,593	9.26	712
2021	158,826.92	61,545	45,087	113,740	9.31	12,217
2022	68,649.86	23,702	17,364	51,286	9.33	5,497
2023	411,380.71	122,176	89,504	321,877	9.35	34,425
2024	36,217.80	8,717	6,386	29,832	9.37	3,184
2025	19,012.97	3,311	2,426	16,587	9.39	1,766
2026	54,305.42	5,169	3,787	50,519	9.41	5,369
2027	42,575.73			42,576	9.43	4,515
	3,223,622.30	2,038,449	1,493,327	1,730,295		196,495
SCHUYLKILL AREA OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1980	40,306.03	37,063	28,828	11,478	3.32	3,457
	40,306.03	37,063	28,828	11,478		3,457

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
1997	1,440,806.65	793,712	551,956	888,851	19.55	45,466
1999	13,404.92	7,156	4,976	8,429	19.89	424
2000	8,496.83	4,460	3,102	5,395	20.06	269
2002	17,517.18	8,861	6,162	11,355	20.39	557
2003	30,145.44	14,939	10,389	19,757	20.56	961
2004	73,755.49	35,788	24,887	48,868	20.72	2,358
2005	1,283,719.65	608,894	423,431	860,288	20.88	41,202
2008	51,557.28	22,600	15,716	35,841	21.36	1,678
2011	20,736.90	8,228	5,722	15,015	21.83	688
2012	61,024.63	23,277	16,187	44,838	21.99	2,039
2015	110,383.57	36,476	25,366	85,018	22.45	3,787
2019	20,485.56	5,075	3,529	16,956	23.05	736
2023	434,813.39	61,461	42,741	392,073	23.63	16,592
2024	2,721.30	299	208	2,513	23.78	106
2025	51,685.94	3,933	2,735	48,951	23.92	2,046
2026	55,957.12	2,211	1,538	54,420	24.07	2,261
2027	24,500.23			24,500	24.21	1,012
	3,701,712.08	1,637,370	1,138,644	2,563,068		122,182
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. 0						
1971	181,143.13	141,082	99,822	81,321	10.62	7,657
1974	7,199.77	5,540	3,920	3,280	10.92	300
1976	1,873.76	1,430	1,012	862	11.10	78
1978	1,959.24	1,482	1,049	911	11.28	81
1979	16,703.44	12,578	8,899	7,804	11.37	686
1981	531.50	396	280	251	11.53	22
1982	1,906.05	1,415	1,001	905	11.61	78
1991	3,409.66	2,396	1,695	1,714	12.27	140
1994	5,164.71	3,543	2,507	2,658	12.47	213
1996	7,866.50	5,301	3,751	4,116	12.59	327
1997	269,011.36	179,457	126,974	142,038	12.66	11,219
1999	2,544.89	1,662	1,176	1,369	12.78	107
2000	404,656.79	261,089	184,732	219,925	12.84	17,128

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2041						
NET SALVAGE PERCENT.. 0						
2007	6,518.26	3,768	2,666	3,852	13.24	291
2008	40,156.77	22,726	16,080	24,077	13.30	1,810
2009	91,468.99	50,602	35,803	55,666	13.35	4,170
2011	21,958.90	11,522	8,152	13,807	13.46	1,026
2012	51,857.83	26,400	18,679	33,179	13.51	2,456
2013	2,807.37	1,381	977	1,830	13.57	135
2014	60,269.06	28,563	20,210	40,059	13.62	2,941
2015	226,633.47	103,007	72,882	153,751	13.67	11,247
2016	6,165.22	2,671	1,890	4,275	13.72	312
2017	15,557.21	6,383	4,516	11,041	13.77	802
2018	150,418.14	57,946	40,999	109,419	13.82	7,917
2019	1,097,601.06	393,128	278,156	819,446	13.87	59,080
2020	1,826,192.35	599,338	424,058	1,402,134	13.92	100,728
2024	90,751.69	15,736	11,134	79,618	14.11	5,643
2026	133,606.70	8,790	6,219	127,387	14.20	8,971
2027	105,812.85			105,813	14.25	7,425
	4,831,746.67	1,949,332	1,379,239	3,452,508		252,990
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
1992	8,942,213.45	5,264,102	3,653,291	5,288,923	18.67	283,285
1993	5,943,392.61	3,456,558	2,398,854	3,544,539	18.85	188,039
1994	88,144.23	50,630	35,137	53,007	19.02	2,787
1995	14,504,873.71	8,221,217	5,705,531	8,799,343	19.20	458,299
1998	31,418.18	17,043	11,828	19,590	19.72	993
1999	206,806.66	110,406	76,622	130,185	19.89	6,545
2000	8,281.54	4,347	3,017	5,265	20.06	262
2001	12,682.74	6,537	4,537	8,146	20.23	403
2002	10,403.82	5,262	3,652	6,752	20.39	331
2006	32,981.89	15,266	10,595	22,387	21.04	1,064
2007	179,500.74	80,915	56,155	123,346	21.20	5,818
2008	568,735.63	249,300	173,014	395,721	21.36	18,526
2009	2,774,103.67	1,179,161	818,339	1,955,765	21.52	90,881
2010	1,107,335.27	455,325	315,996	791,339	21.68	36,501

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2011	72,429.45	28,739	19,945	52,485	21.83	2,404
2012	42,573.70	16,239	11,270	31,304	21.99	1,424
2014	1,047,001.24	364,702	253,103	793,898	22.30	35,601
2015	589,728.88	194,876	135,244	454,485	22.45	20,244
2016	740,745.69	230,824	160,192	580,554	22.60	25,688
2020	254,255.10	56,841	39,448	214,807	23.20	9,259
2021	219,218.09	43,451	30,155	189,063	23.34	8,100
2022	335,445.31	57,210	39,704	295,742	23.49	12,590
2023	1,152,543.01	162,912	113,061	1,039,482	23.63	43,990
2024	903,120.27	99,072	68,756	834,364	23.78	35,087
2025	215,724.71	16,414	11,391	204,333	23.92	8,542
2026	358,324.31	14,157	9,825	348,499	24.07	14,479
2027	155,607.30			155,607	24.21	6,427
	40,497,591.20	20,401,506	14,158,660	26,338,931		1,317,569
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1969	10,046.07	8,681	6,230	3,816	6.37	599
1986	4,619.02	3,836	2,753	1,866	6.82	274
1987	36,869.65	30,520	21,903	14,966	6.84	2,188
1988	2,243.05	1,850	1,328	915	6.86	133
1991	19,706.82	16,063	11,528	8,179	6.92	1,182
1993	1,812.57	1,464	1,051	762	6.95	110
1997	17,752.11	14,030	10,069	7,683	7.03	1,093
1998	10,842.79	8,518	6,113	4,730	7.04	672
2000	3,898.48	3,019	2,167	1,732	7.08	245
2001	37,951.77	29,170	20,934	17,017	7.09	2,400
2003	37,041.74	27,969	20,072	16,969	7.13	2,380
2005	492.18	364	261	231	7.16	32
2007	774,825.16	559,648	401,640	373,185	7.19	51,903
2009	52,580.80	36,900	26,482	26,099	7.22	3,615
2010	1,143,457.22	788,917	566,179	577,278	7.24	79,735
2011	36,609.87	24,803	17,800	18,810	7.25	2,594
2012	95,780.47	63,602	45,645	50,135	7.26	6,906

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2014	126,060.33	79,694	57,194	68,867	7.29	9,447
2016	74,619.80	44,274	31,774	42,846	7.32	5,853
2018	9,579.86	5,217	3,744	5,836	7.35	794
2019	510,280.46	263,198	188,888	321,392	7.36	43,667
2022	1,529,093.80	612,127	439,303	1,089,791	7.40	147,269
2023	164,666.42	57,350	41,158	123,508	7.41	16,668
2024	2,567.55	736	528	2,039	7.42	275
2025	1,165,330.91	245,920	176,488	988,843	7.44	132,909
2026	249,121.19	29,481	21,158	227,964	7.45	30,599
2027	109,740.92			109,741	7.46	14,711
	6,227,591.01	2,957,351	2,122,390	4,105,201		558,253
NEWPORT AREA SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1985	2,389,219.00	1,774,497	1,251,089	1,138,130	11.20	101,619
2000	4,092.98	2,703	1,906	2,187	12.07	181
2002	289,239.97	186,375	131,402	157,838	12.17	12,969
2006	93,483.51	56,632	39,928	53,556	12.37	4,330
2010	92,420.86	51,432	36,262	56,159	12.56	4,471
2011	168.38	91	64	104	12.61	8
2012	75,807.23	39,876	28,114	47,693	12.66	3,767
2015	199,367.59	94,044	66,305	133,063	12.79	10,404
2016	70,343.28	31,662	22,323	48,020	12.84	3,740
2018	1,277,251.98	513,034	361,709	915,543	12.93	70,808
2019	8,414.74	3,147	2,219	6,196	12.97	478
2023	46,433.85	10,690	7,537	38,897	13.14	2,960
2024	217,353.23	39,863	28,105	189,248	13.18	14,359
2025	20,667.97	2,692	1,898	18,770	13.22	1,420
2026	35,063.25	2,436	1,717	33,346	13.26	2,515
2027	15,269.27			15,269	13.30	1,148
	4,834,597.09	2,809,174	1,980,577	2,854,020		235,177

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2050						
NET SALVAGE PERCENT.. 0						
2000	236,903.42	128,269	92,883	144,020	18.92	7,612
2013	7,719.22	2,949	2,135	5,584	20.72	269
2015	1,444,128.11	500,564	362,472	1,081,657	20.98	51,557
2016	66,548.25	21,780	15,771	50,777	21.11	2,405
2019	8,326.76	2,180	1,579	6,748	21.49	314
2025	51.88	4	3	49	22.24	2
2026	400,087.77	16,964	12,284	387,804	22.36	17,344
2027	38.08			38	22.48	2
	2,163,803.49	672,710	487,127	1,676,676		79,505
WEST SHORE/CARLISLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. 0						
1993	2,703,409.00	1,660,055	1,141,228	1,562,181	16.80	92,987
2003	3,543,744.46	1,884,811	1,295,739	2,248,005	18.07	124,405
2008	21,892.80	10,401	7,150	14,742	18.66	790
2009	113,841.19	52,565	36,137	77,705	18.78	4,138
2010	262,073.88	117,404	80,711	181,363	18.89	9,601
2011	2,526.81	1,095	753	1,774	19.00	93
2012	103,318.34	43,147	29,662	73,656	19.12	3,852
2014	570,055.95	218,719	150,361	419,695	19.34	21,701
2015	21,136.58	7,719	5,307	15,830	19.45	814
2018	17,073.67	5,149	3,540	13,534	19.78	684
2022	28,591.61	5,545	3,812	24,780	20.20	1,227
2023	279,821.90	45,077	30,989	248,833	20.31	12,252
2024	2,528.81	318	219	2,310	20.41	113
2025	22,968.70	2,013	1,384	21,585	20.51	1,052
2026	38,945.65	1,802	1,239	37,707	20.61	1,830
2027	16,948.81			16,949	20.72	818
	7,748,878.16	4,055,820	2,788,229	4,960,649		276,357

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1975	651,937.91	547,374	400,094	251,844	7.28	34,594
1987	5,031.09	4,075	2,979	2,053	7.65	268
1992	21,919.91	17,370	12,696	9,224	7.77	1,187
1997	167,466.45	128,854	94,184	73,283	7.89	9,288
2000	377,307.20	283,890	207,505	169,802	7.95	21,359
2007	117,215.28	81,669	59,695	57,521	8.10	7,101
2008	2,554.41	1,753	1,281	1,273	8.12	157
2010	3,149.09	2,089	1,527	1,622	8.15	199
2011	22,231.78	14,453	10,564	11,668	8.17	1,428
2012	53,413.10	33,954	24,818	28,595	8.19	3,491
2014	845.65	510	373	473	8.23	57
2015	154,512.60	90,197	65,928	88,585	8.25	10,738
2019	314,073.67	152,172	111,228	202,846	8.32	24,381
2020	122,693.18	55,454	40,533	82,160	8.33	9,863
2022	37,638.85	13,952	10,198	27,441	8.37	3,278
2023	15,709.63	5,041	3,685	12,025	8.38	1,435
2024	2,423.02	633	463	1,960	8.40	233
2025	18,935.98	3,623	2,648	16,288	8.41	1,937
2026	12,333.96	1,308	956	11,378	8.43	1,350
2027	9,687.20			9,687	8.45	1,146
	2,111,079.96	1,438,371	1,051,354	1,059,726		133,490
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1970	150,168.42	127,457	92,373	57,796	7.09	8,152
1978	1,297.08	1,081	783	514	7.38	70
1981	11,335.80	9,368	6,789	4,546	7.48	608
1982	1,938.43	1,597	1,157	781	7.51	104
1985	432,901.32	353,265	256,024	176,877	7.59	23,304
1992	38,192.03	30,264	21,933	16,259	7.77	2,093
1997	144,572.88	111,239	80,619	63,954	7.89	8,106
2000	4,133.15	3,110	2,254	1,879	7.95	236
2005	599,028.78	428,545	310,582	288,446	8.06	35,787
2006	52,776.78	37,282	27,020	25,757	8.08	3,188

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SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2011	17,111.81	11,125	8,063	9,049	8.17	1,108
2012	41,165.21	26,168	18,965	22,200	8.19	2,711
2015	74,602.31	43,549	31,562	43,041	8.25	5,217
2016	441.91	249	180	261	8.26	32
2017	13,474.53	7,276	5,273	8,201	8.28	990
2019	18,487.40	8,957	6,491	11,996	8.32	1,442
2023	11,942.72	3,833	2,778	9,165	8.38	1,094
2024	2,437.43	637	462	1,976	8.40	235
2026	1,035.68	110	80	956	8.43	113
2027	811.32			811	8.45	96
	1,617,854.99	1,205,112	873,389	744,466		94,686
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1978	1,272,976.61	1,101,901	813,252	459,724	5.85	78,585
1983	6,109.27	5,230	3,860	2,249	5.94	379
1984	900.72	769	568	333	5.95	56
1990	86,244.90	72,304	53,364	32,881	6.05	5,435
1998	19,187.28	15,506	11,444	7,743	6.16	1,257
2000	4,128.85	3,295	2,432	1,697	6.19	274
2001	301,630.50	239,042	176,424	125,207	6.20	20,195
2006	59.31	45	33	26	6.26	4
2007	58,057.98	43,532	32,129	25,929	6.27	4,135
2011	199.48	141	104	95	6.32	15
2012	131,590.87	91,390	67,450	64,141	6.33	10,133
2014	79.22	53	39	40	6.35	6
2017	1,742.14	1,053	777	965	6.38	151
2019	60,006.64	33,056	24,397	35,610	6.40	5,564
2023	8,298.07	3,160	2,332	5,966	6.44	926
2024	58,501.89	18,487	13,644	44,858	6.45	6,955

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
2025	24,183.42	5,695	4,203	19,980	6.46	3,093
2026	8,874.72	1,178	869	8,005	6.47	1,237
2027	3,856.65			3,857	6.48	595
	2,046,628.52	1,635,837	1,207,321	839,308		138,995
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1975	1,034,136.16	868,271	644,581	389,555	7.28	53,510
1977	14,606.78	12,204	9,060	5,547	7.35	755
1981	1,836.24	1,518	1,127	709	7.48	95
1983	82,141.07	67,491	50,104	32,038	7.53	4,255
1984	777.07	636	472	305	7.56	40
1986	6,946.93	5,648	4,193	2,754	7.62	361
1989	4,150.02	3,334	2,475	1,675	7.70	218
1993	8,887.76	7,005	5,200	3,687	7.80	473
1999	157,741.27	119,639	88,817	68,924	7.93	8,692
2000	26,399.48	19,863	14,746	11,654	7.95	1,466
2001	175,311.23	130,786	97,092	78,219	7.97	9,814
2002	47,122.31	34,819	25,849	21,274	8.00	2,659
2006	649.10	459	341	308	8.08	38
2007	93,862.76	65,398	48,550	45,313	8.10	5,594
2008	11,885.89	8,158	6,056	5,830	8.12	718
2010	82,521.94	54,742	40,639	41,883	8.15	5,139
2011	40,623.26	26,410	19,606	21,017	8.17	2,572
2012	120,142.28	76,372	56,697	63,446	8.19	7,747
2013	52,179.38	32,355	24,019	28,160	8.21	3,430
2014	464,603.56	280,063	207,911	256,692	8.23	31,190
2015	170.26	99	73	97	8.25	12
2016	13.09	7	5	8	8.26	1
2018	766,781.79	393,949	292,457	474,325	8.30	57,148
2019	1,360,212.73	659,037	489,251	870,961	8.32	104,683
2020	225,756.73	102,035	75,748	150,009	8.33	18,008
2023	53,752.14	17,250	12,806	40,946	8.38	4,886
2024	2,781.05	726	539	2,242	8.40	267

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2025	24,712.79	4,729	3,511	21,202	8.41	2,521
2026	34,996.43	3,711	2,755	32,241	8.43	3,825
2027	15,195.89			15,196	8.45	1,798
	4,910,897.39	2,996,714	2,224,680	2,686,217		331,915
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1979	988,387.98	837,392	612,785	375,603	6.65	56,482
1988	2,808.01	2,316	1,695	1,113	6.86	162
1997	13,046.28	10,311	7,545	5,501	7.03	783
1999	207,134.98	161,592	118,249	88,886	7.06	12,590
2000	4,153.48	3,216	2,353	1,800	7.08	254
2007	179,831.97	129,891	95,051	84,781	7.19	11,792
2008	171,908.87	122,449	89,605	82,303	7.21	11,415
2009	10.91	8	6	5	7.22	1
2011	2,960.66	2,006	1,468	1,493	7.25	206
2012	26,690.31	17,723	12,969	13,721	7.26	1,890
2014	106,910.33	67,588	49,459	57,451	7.29	7,881
2015	18,005.81	11,045	8,082	9,923	7.31	1,357
2016	67,439.33	40,014	29,281	38,158	7.32	5,213
2019	8,911.38	4,596	3,363	5,548	7.36	754
2023	8,093.72	2,819	2,063	6,031	7.41	814
2024	3,210.55	920	673	2,537	7.42	342
2025	20,488.82	4,324	3,164	17,325	7.44	2,329
2026	2,423.27	287	210	2,213	7.45	297
2027	1,051.56			1,052	7.46	141
	1,833,468.22	1,418,497	1,038,024	795,444		114,703

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1972	268.89	220	160	109	8.49	13
1973	2,552.45	2,085	1,513	1,039	8.54	122
1975	1,405.45	1,141	828	577	8.65	67
1978	1,855.84	1,493	1,083	772	8.80	88
1980	5,072.09	4,055	2,943	2,129	8.89	239
1984	8,040.90	6,332	4,595	3,446	9.07	380
1992	205,733.46	155,738	113,015	92,719	9.38	9,885
1993	102,189.11	76,877	55,787	46,402	9.42	4,926
2000	4,148.58	2,955	2,144	2,004	9.65	208
2001	72,513.08	51,110	37,089	35,424	9.69	3,656
2002	1,330,527.96	927,764	673,252	657,276	9.72	67,621
2006	25,176.02	16,666	12,094	13,082	9.84	1,329
2008	32,849.75	21,032	15,262	17,587	9.90	1,776
2011	11,981.49	7,205	5,228	6,753	9.99	676
2012	260,455.37	152,765	110,857	149,598	10.01	14,945
2013	89.17	51	37	52	10.04	5
2014	156,212.28	86,237	62,580	93,633	10.07	9,298
2015	166,250.60	88,548	64,257	101,994	10.10	10,098
2016	628,747.13	321,654	233,415	395,332	10.12	39,064
2017	784,318.77	382,661	277,686	506,633	10.15	49,915
2018	101,633.74	46,920	34,049	67,585	10.18	6,639
2019	8,673.26	3,758	2,727	5,946	10.20	583
2023	16,588.49	4,598	3,337	13,252	10.30	1,287
2024	2,726.53	609	442	2,285	10.33	221
2025	3,364.84	543	394	2,971	10.35	287
2026	2,810.64	245	178	2,633	10.38	254
2027	2,202.52			2,203	10.40	212
	3,938,388.41	2,363,262	1,714,952	2,223,436		223,794
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1970	1,702,755.67	1,445,231	1,053,851	648,905	7.09	91,524
1971	438.66	372	271	167	7.13	23
1972	1,596.65	1,350	984	612	7.17	85

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1973	115,247.01	97,195	70,874	44,373	7.21	6,154
1974	25,514.00	21,468	15,654	9,860	7.25	1,360
1975	30,033.17	25,216	18,387	11,646	7.28	1,600
1976	7,737.93	6,481	4,726	3,012	7.32	411
1977	29,599.91	24,732	18,034	11,566	7.35	1,574
1978	3,964.14	3,304	2,409	1,555	7.38	211
1979	12,922.44	10,743	7,834	5,089	7.41	687
1980	12,661.47	10,494	7,652	5,009	7.45	672
1981	472,540.45	390,531	284,772	187,768	7.48	25,103
1982	40,096.84	33,040	24,093	16,004	7.51	2,131
1984	30,778.28	25,205	18,379	12,399	7.56	1,640
1985	509,929.52	416,123	303,434	206,496	7.59	27,206
1986	88,740.72	72,151	52,612	36,129	7.62	4,741
1987	304,922.46	246,969	180,088	124,835	7.65	16,318
1988	16,527.71	13,336	9,725	6,803	7.67	887
1990	5,257.72	4,206	3,067	2,191	7.72	284
1991	40,286.38	32,076	23,390	16,897	7.75	2,180
1992	1,265.35	1,003	731	534	7.77	69
1993	71,035.53	55,987	40,825	30,210	7.80	3,873
1994	166,906.38	130,841	95,408	71,498	7.82	9,143
1995	103,431.31	80,622	58,789	44,642	7.84	5,694
1998	13,479.90	10,300	7,511	5,969	7.91	755
1999	535,055.30	405,813	295,916	239,140	7.93	30,156
2000	4,152.03	3,124	2,278	1,874	7.95	236
2001	296,308.78	221,052	161,189	135,119	7.97	16,953
2002	76,747.24	56,709	41,352	35,395	8.00	4,424
2005	38,683.98	27,675	20,180	18,504	8.06	2,296
2006	104,829.89	74,052	53,998	50,832	8.08	6,291
2007	121,066.88	84,352	61,509	59,558	8.10	7,353
2008	154,981.31	106,375	77,568	77,413	8.12	9,534
2009	692,986.38	467,891	341,182	351,804	8.14	43,219
2010	1,136,224.98	753,726	549,611	586,614	8.15	71,977
2011	249,423.40	162,153	118,241	131,183	8.17	16,057
2012	2,849,802.09	1,811,562	1,320,977	1,528,825	8.19	186,670
2014	199,982.75	120,550	87,904	112,079	8.23	13,618
2016	22,086.02	12,439	9,070	13,016	8.26	1,576
2017	7,498.53	4,049	2,952	4,546	8.28	549
2019	285,396.57	138,277	100,831	184,566	8.32	22,183
2020	147,212.59	66,536	48,518	98,695	8.33	11,848

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2023	30,779.09	9,877	7,202	23,577	8.38	2,813
2024	2,787.23	728	531	2,256	8.40	269
2025	19,049.74	3,645	2,658	16,392	8.41	1,949
2026	16,836.56	1,785	1,302	15,535	8.43	1,843
2027	13,188.89			13,189	8.45	1,561
	10,812,749.83	7,691,346	5,608,469	5,204,281		657,700
HARRISBURG SERV CENTER AND ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1957	521,948.28	444,094	320,047	201,901	7.37	27,395
1958	18,588.40	15,777	11,370	7,218	7.46	968
1964	2,792.62	2,334	1,682	1,111	7.97	139
1965	1,299.01	1,083	780	519	8.04	65
1966	10,551.49	8,777	6,325	4,226	8.11	521
1967	34,726.80	28,811	20,763	13,963	8.18	1,707
1968	201,331.76	166,640	120,093	81,239	8.24	9,859
1969	339,181.61	279,981	201,775	137,407	8.31	16,535
1970	16,004.14	13,177	9,496	6,508	8.37	778
1971	13,626.70	11,190	8,064	5,562	8.43	660
1972	48,775.14	39,942	28,785	19,990	8.49	2,355
1973	74,063.18	60,493	43,596	30,467	8.54	3,568
1975	139,064.22	112,931	81,386	57,678	8.65	6,668
1977	505.49	408	294	211	8.75	24
1978	1,072.28	863	622	450	8.80	51
1979	26,856.21	21,538	15,522	11,334	8.85	1,281
1981	36,916.77	29,404	21,191	15,726	8.94	1,759
1982	2,125.10	1,687	1,216	909	8.98	101
1984	48,143.20	37,910	27,321	20,822	9.07	2,296
1985	23,100.54	18,116	13,056	10,045	9.11	1,103
1986	328,258.39	256,317	184,721	143,537	9.15	15,687
1987	799,270.49	621,249	447,718	351,552	9.19	38,254
1988	35,348.08	27,344	19,706	15,642	9.23	1,695
1989	111,559.77	85,866	61,881	49,678	9.27	5,359
1990	5,970.16	4,571	3,294	2,676	9.31	287

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER AND ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1992	77,840.88	58,925	42,466	35,375	9.38	3,771
1993	34,483.94	25,942	18,696	15,788	9.42	1,676
1994	65,431.47	48,912	35,250	30,182	9.45	3,194
1995	125,575.92	93,210	67,174	58,402	9.49	6,154
1997	1,312,869.70	960,180	691,977	620,893	9.55	65,015
1999	79,791.15	57,360	41,338	38,453	9.62	3,997
2000	73,715.79	52,500	37,835	35,880	9.65	3,718
2001	14,800.60	10,432	7,518	7,283	9.69	752
2005	20,382.11	13,690	9,866	10,516	9.81	1,072
2006	14,945.28	9,893	7,130	7,816	9.84	794
2007	770,504.03	501,968	361,755	408,749	9.87	41,413
2008	10,556,692.78	6,759,028	4,871,056	5,685,637	9.90	574,307
2009	8,704,306.54	5,468,306	3,940,866	4,763,441	9.93	479,702
2010	22,035.65	13,559	9,772	12,264	9.96	1,231
2011	333,528.26	200,571	144,546	188,982	9.99	18,917
2012	165,664.30	97,167	70,026	95,639	10.01	9,554
2014	77,939.12	43,026	31,008	46,931	10.07	4,660
2015	923,529.58	491,890	354,492	569,037	10.10	56,340
2019	236,050.98	102,288	73,716	162,335	10.20	15,915
2020	47,736.38	19,128	13,785	33,951	10.23	3,319
2021	43,762.28	15,970	11,509	32,253	10.25	3,147
2023	294,772.28	81,708	58,885	235,887	10.30	22,902
2024	5,116.24	1,143	824	4,293	10.33	416
2025	80,879.73	13,043	9,400	71,480	10.35	6,906
2026	29,158.87	2,539	1,830	27,329	10.38	2,633
2027	22,842.00			22,842	10.40	2,196
	26,975,435.69	17,432,881	12,563,424	14,412,012		1,472,816
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
1924	1,438.94	1,439	1,439			
1940	847.19	771	494	353	4.48	79
1957	893.45	711	455	438	10.20	43
1970	29.82	22	14	16	13.81	1

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NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2051						
NET SALVAGE PERCENT.. 0						
1971	567.56	406	260	308	14.05	22
1996	669,010.26	379,155	242,794	426,216	18.86	22,599
1997	139,044.84	77,684	49,745	89,299	19.02	4,695
2000	546,761.12	291,385	186,590	360,171	19.50	18,470
2003	227,121.92	114,492	73,316	153,806	19.96	7,706
2008	490,797.10	219,239	140,391	350,406	20.71	16,920
2009	635,222.38	275,343	176,318	458,905	20.86	21,999
2010	1,575,415.80	661,249	423,435	1,151,981	21.00	54,856
2011	703,339.55	284,895	182,434	520,905	21.15	24,629
2012	20,639.93	8,045	5,152	15,488	21.29	727
2015	185,284.96	62,702	40,152	145,133	21.72	6,682
2016	1,252.24	400	256	996	21.86	46
2017	645,447.07	192,937	123,548	521,899	22.00	23,723
2019	224,556.99	57,116	36,575	187,982	22.28	8,437
2022	617,406.92	108,361	69,390	548,017	22.69	24,152
2023	1,341,125.31	195,321	125,075	1,216,050	22.82	53,289
2024	3,847,261.50	436,895	279,769	3,567,493	22.95	155,446
2025	624,023.90	49,055	31,413	592,611	23.09	25,665
2026	503,754.03	20,599	13,191	490,563	23.22	21,127
2027	335,770.64			335,771	23.35	14,380
	13,337,013.42	3,438,222	2,202,205	11,134,808		505,693
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1979	1,472,208.70	1,247,299	913,116	559,093	6.65	84,074
1997	217,450.67	171,860	125,814	91,636	7.03	13,035
2000	4,112.15	3,184	2,331	1,781	7.08	252
2001	25,020.91	19,231	14,079	10,942	7.09	1,543
2002	37,989.43	28,950	21,194	16,796	7.11	2,362
2007	20,518.22	14,820	10,849	9,669	7.19	1,345
2010	5,215.62	3,598	2,634	2,582	7.24	357
2012	22,717.94	15,086	11,044	11,674	7.26	1,608
2013	57,614.31	37,372	27,359	30,255	7.28	4,156
2015	133,993.17	82,195	60,173	73,820	7.31	10,098

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2016	124.93	74	54	71	7.32	10
2018	17,872.16	9,733	7,125	10,747	7.35	1,462
2019	107,989.87	55,700	40,777	67,213	7.36	9,132
2021	21,467.49	9,539	6,983	14,484	7.39	1,960
2023	221,106.52	77,007	56,375	164,732	7.41	22,231
2024	2,640.62	757	554	2,086	7.42	281
2025	18,058.72	3,811	2,790	15,269	7.44	2,052
2026	30,608.55	3,622	2,652	27,957	7.45	3,753
2027	13,314.25			13,314	7.46	1,785
	2,430,024.23	1,783,838	1,305,902	1,124,122		161,496
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1973	404,800.31	325,706	230,513	174,287	9.16	19,027
1978	5,527.33	4,375	3,096	2,431	9.46	257
1981	9,766.80	7,645	5,411	4,356	9.63	452
1983	5,629.81	4,371	3,094	2,536	9.73	261
1986	5,917.83	4,533	3,208	2,710	9.88	274
1992	4,627.42	3,428	2,426	2,201	10.15	217
1995	93,780.92	68,024	48,143	45,638	10.28	4,439
1997	18,655.25	13,315	9,423	9,232	10.36	891
1998	9,689.11	6,855	4,852	4,838	10.40	465
2000	4,009.08	2,781	1,968	2,041	10.48	195
2001	930,347.46	638,451	451,853	478,494	10.52	45,484
2003	234,346.33	157,059	111,156	123,190	10.59	11,633
2006	24,092.89	15,465	10,945	13,148	10.70	1,229
2007	99,022.24	62,488	44,225	54,797	10.74	5,102
2008	129,752.07	80,407	56,907	72,845	10.77	6,764
2010	72,616.25	43,146	30,536	42,080	10.84	3,882
2011	34,571.22	20,056	14,194	20,377	10.87	1,875
2012	162,695.58	91,864	65,015	97,680	10.91	8,953
2014	62,460.73	33,116	23,437	39,023	10.97	3,557
2015	68,202.91	34,799	24,628	43,575	11.01	3,958
2016	124,692.86	60,991	43,165	81,528	11.04	7,385

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
2017	29,317.88	13,654	9,663	19,654	11.07	1,775
2018	14,725.06	6,478	4,585	10,140	11.10	914
2021	24,122.29	8,295	5,871	18,252	11.20	1,630
2023	60,658.41	15,723	11,128	49,531	11.26	4,399
2024	1,233,392.28	257,064	181,933	1,051,460	11.28	93,215
2025	363,143.79	54,334	38,454	324,690	11.31	28,708
2026	165,660.57	13,425	9,501	156,159	11.34	13,771
2027	72,491.12			72,491	11.37	6,376
	4,468,715.80	2,047,848	1,449,330	3,019,386		277,088
MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1973	17,351.58	16,770	14,346	3,006	1.46	2,059
2012	22,913.75	20,798	17,791	5,122	1.49	3,438
	40,265.33	37,568	32,137	8,128		5,497
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1972	1,659,959.03	1,359,340	1,021,564	638,395	8.49	75,194
1974	10,627.69	8,655	6,504	4,123	8.60	479
1975	1,363.18	1,107	832	531	8.65	61
1977	190,358.16	153,663	115,480	74,878	8.75	8,557
1978	3,348.81	2,695	2,025	1,323	8.80	150
1979	65,025.09	52,148	39,190	25,835	8.85	2,919
1981	38,744.40	30,860	23,192	15,553	8.94	1,740
1982	11,163.09	8,860	6,658	4,505	8.98	502
1984	37,824.80	29,785	22,384	15,441	9.07	1,702
1985	60,188.39	47,202	35,473	24,715	9.11	2,713
1986	16,712.74	13,050	9,807	6,905	9.15	755
1987	584,164.33	454,053	341,227	242,937	9.19	26,435

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. 0						
1993	41,931.79	31,545	23,707	18,225	9.42	1,935
1997	39,248.88	28,705	21,572	17,677	9.55	1,851
1998	9,228.76	6,692	5,029	4,200	9.59	438
1999	122,618.30	88,148	66,244	56,374	9.62	5,860
2000	8,257.05	5,881	4,420	3,837	9.65	398
2001	194,418.73	137,034	102,983	91,436	9.69	9,436
2002	279,612.68	194,971	146,524	133,089	9.72	13,692
2005	605,695.79	406,840	305,746	299,950	9.81	30,576
2007	143,983.25	93,802	70,494	73,490	9.87	7,446
2008	59,157.55	37,876	28,464	30,693	9.90	3,100
2009	127,986.17	80,405	60,426	67,561	9.93	6,804
2010	2,579,389.72	1,587,098	1,192,727	1,386,663	9.96	139,223
2011	164,970.61	99,207	74,555	90,415	9.99	9,051
2012	224,230.74	131,518	98,838	125,393	10.01	12,527
2015	487,259.24	259,524	195,036	292,223	10.10	28,933
2016	138,588.96	70,899	53,282	85,307	10.12	8,430
2017	442,914.16	216,093	162,397	280,517	10.15	27,637
2018	25,164.24	11,617	8,730	16,434	10.18	1,614
2019	197,825.88	85,724	64,423	133,403	10.20	13,079
2021	683,658.96	249,488	187,494	496,165	10.25	48,406
2022	7,297,485.78	2,362,050	1,775,115	5,522,371	10.28	537,196
2023	882,905.41	244,733	183,920	698,985	10.30	67,863
2024	972,794.51	217,235	163,255	809,539	10.33	78,368
2026	473,279.74	41,208	30,968	442,311	10.38	42,612
2027	328,205.71			328,206	10.40	31,558
	19,210,292.32	8,849,711	6,650,686	12,559,606		1,249,240
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1974	774,198.49	662,993	484,875	289,323	6.52	44,375
1977	3,530.61	3,005	2,198	1,333	6.60	202
1982	4,617.95	3,882	2,839	1,779	6.73	264
1984	12,573.85	10,511	7,687	4,887	6.77	722
1986	12,188.17	10,123	7,403	4,785	6.82	702

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COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
1987	6,071.34	5,026	3,676	2,396	6.84	350
1994	58,934.19	47,380	34,651	24,283	6.97	3,484
1997	15,774.76	12,467	9,118	6,657	7.03	947
1998	27,336.84	21,475	15,706	11,631	7.04	1,652
2000	202,387.48	156,725	114,620	87,768	7.08	12,397
2001	1,231,101.57	946,225	692,015	539,087	7.09	76,035
2007	31,172.16	22,515	16,466	14,706	7.19	2,045
2008	62,354.13	44,414	32,482	29,872	7.21	4,143
2009	14,724.48	10,333	7,557	7,168	7.22	993
2010	1,631,714.10	1,125,785	823,335	808,379	7.24	111,655
2011	187,541.59	127,058	92,923	94,619	7.25	13,051
2012	89,125.08	59,183	43,283	45,842	7.26	6,314
2015	15,740.03	9,655	7,061	8,679	7.31	1,187
2019	8,424.12	4,345	3,178	5,246	7.36	713
2023	17,153.64	5,974	4,369	12,785	7.41	1,725
2024	2,578.99	739	540	2,039	7.42	275
2026	200,401.45	23,716	17,345	183,057	7.45	24,571
2027	201,408.80			201,409	7.46	26,999
	4,811,053.82	3,313,529	2,423,326	2,387,728		334,801
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
1983	4,949,462.98	3,843,159	2,734,603	2,214,860	9.73	227,632
1991	15,810.82	11,786	8,386	7,424	10.11	734
1996	90,863.24	65,396	46,533	44,331	10.32	4,296
1998	299,827.21	212,113	150,929	148,898	10.40	14,317
2000	13,913.83	9,653	6,869	7,045	10.48	672
2002	34,201.08	23,211	16,516	17,685	10.55	1,676
2003	67,998.75	45,573	32,428	35,571	10.59	3,359
2007	8,166.54	5,153	3,667	4,500	10.74	419
2010	25,716.67	15,280	10,872	14,844	10.84	1,369
2011	8,358.24	4,849	3,450	4,908	10.87	452
2012	95,634.27	53,999	38,423	57,211	10.91	5,244
2014	942,536.20	499,723	355,578	586,958	10.97	53,506

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2038						
NET SALVAGE PERCENT.. 0						
2015	181.86	93	66	116	11.01	11
2016	540,980.00	264,610	188,283	352,697	11.04	31,947
2017	26,094.51	12,153	8,647	17,447	11.07	1,576
2018	238,403.93	104,888	74,633	163,771	11.10	14,754
2022	69,855.09	21,251	15,121	54,734	11.23	4,874
2023	14,860.36	3,852	2,741	12,119	11.26	1,076
2024	2,717.18	566	403	2,314	11.28	205
2025	10,466.43	1,566	1,114	9,352	11.31	827
2026	10,889.86	883	628	10,262	11.34	905
2027	4,729.24			4,729	11.37	416
	7,471,668.29	5,199,757	3,699,892	3,771,776		370,267
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
1975	3,295,989.94	2,559,864	1,670,258	1,625,732	10.47	155,275
1977	4,387.08	3,381	2,206	2,181	10.63	205
1978	10,733.93	8,239	5,376	5,358	10.70	501
1979	10,952.59	8,370	5,461	5,491	10.78	509
1980	5,240.01	3,987	2,601	2,639	10.85	243
1981	3,710.04	2,811	1,834	1,876	10.92	172
1982	7,806.90	5,887	3,841	3,966	10.99	361
1983	106,676.71	80,056	52,235	54,442	11.06	4,922
1984	31,881.71	23,804	15,532	16,350	11.13	1,469
1986	4,898.16	3,619	2,361	2,537	11.26	225
1987	24,013.88	17,637	11,508	12,506	11.33	1,104
1988	3,339.71	2,439	1,591	1,748	11.39	153
1989	82,278.25	59,713	38,961	43,317	11.45	3,783
1990	294,770.61	212,541	138,679	156,092	11.51	13,561
1992	1,179.93	839	547	633	11.63	54
1993	241,773.40	170,617	111,324	130,449	11.69	11,159
1994	316,621.66	221,724	144,670	171,951	11.74	14,647
1997	130,798.10	89,179	58,187	72,611	11.91	6,097
1998	3,859.25	2,606	1,700	2,159	11.96	181
1999	378,707.37	252,924	165,028	213,680	12.02	17,777

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LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. 0						
2000	101,489.54	67,032	43,737	57,753	12.07	4,785
2002	534,912.16	344,676	224,894	310,018	12.17	25,474
2003	2,261,022.91	1,436,993	937,608	1,323,415	12.22	108,299
2006	954,218.90	578,066	377,176	577,043	12.37	46,649
2007	65,907.48	39,192	25,572	40,336	12.42	3,248
2008	98,039.96	57,124	37,272	60,768	12.47	4,873
2010	3,710,459.18	2,064,871	1,347,285	2,363,174	12.56	188,151
2011	3,126,674.65	1,694,001	1,105,300	2,021,374	12.61	160,299
2012	91,942.83	48,364	31,556	60,386	12.66	4,770
2014	82,615.33	40,582	26,479	56,136	12.75	4,403
2015	269,914.96	127,322	83,075	186,840	12.79	14,608
2016	2,220,856.79	999,630	652,238	1,568,619	12.84	122,167
2017	687,391.52	293,551	191,536	495,856	12.88	38,498
2018	965,496.35	387,811	253,039	712,458	12.93	55,101
2019	16,290.04	6,093	3,976	12,314	12.97	949
2020	14,824,961.07	5,093,708	3,323,538	11,501,423	13.01	884,045
2021	1,938,714.55	600,788	392,002	1,546,713	13.05	118,522
2022	133,721.50	36,477	23,800	109,921	13.09	8,397
2023	549,797.36	126,580	82,591	467,207	13.14	35,556
2024	923,903.14	169,444	110,559	813,344	13.18	61,710
2025	4,002,407.08	521,354	340,173	3,662,234	13.22	277,022
2026	4,572,735.01	317,668	207,272	4,365,463	13.26	329,220
2027	1,714,995.69			1,714,996	13.30	128,947
	48,808,087.23	18,781,564	12,254,578	36,553,509		2,858,091
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
1968	1,213.22	1,086	895	319	4.87	66
1976	2,018.49	1,789	1,474	545	5.00	109
1981	4,911.08	4,315	3,555	1,357	5.07	268
1986	2,853.08	2,479	2,042	811	5.13	158
1991	1,012.33	867	714	298	5.19	57
1994	111,796.14	94,743	78,045	33,751	5.22	6,466
1997	1,692,733.22	1,415,971	1,166,417	526,316	5.25	100,251

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BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
2000	729,626.38	600,694	494,826	234,800	5.28	44,470
2007	1,527,935.93	1,190,919	981,029	546,907	5.34	102,417
2008	155,930.33	120,204	99,019	56,911	5.35	10,638
2009	4,299.94	3,277	2,699	1,600	5.35	299
2011	34,129.54	25,284	20,828	13,302	5.37	2,477
2012	28,700.70	20,910	17,225	11,476	5.38	2,133
2015	345.76	236	194	151	5.40	28
2018	474.50	294	242	232	5.42	43
2019	2,487.29	1,472	1,213	1,275	5.43	235
2020	123,626.38	69,127	56,944	66,682	5.44	12,258
2023	515,340.23	216,958	178,721	336,619	5.46	61,652
2024	2,685.19	950	783	1,903	5.46	349
2025	5,744,189.47	1,532,320	1,262,261	4,481,929	5.47	819,365
2026	45,916.79	7,086	5,837	40,080	5.48	7,314
2027	36,024.12			36,024	5.48	6,574
	10,768,250.11	5,310,981	4,374,963	6,393,287		1,177,627
TRAINING AND DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. 0						
1971	359,813.65	327,233	251,327	108,487	4.11	26,396
1978	13,973.00	12,601	9,678	4,295	4.19	1,025
1979	636,447.70	573,134	440,188	196,259	4.20	46,728
1980	15,666.47	14,090	10,822	4,845	4.20	1,154
1996	28,584.48	24,730	18,994	9,591	4.33	2,215
1998	336,940.73	289,216	222,129	114,812	4.34	26,454
2006	353,436.47	289,348	222,230	131,206	4.39	29,887
2007	163,385.93	132,668	101,894	61,492	4.39	14,007
2009	8,268,091.25	6,584,625	5,057,237	3,210,854	4.40	729,740
2010	9,705.87	7,640	5,868	3,838	4.41	870
2011	20,850.83	16,212	12,451	8,399	4.41	1,905
2012	2,474,782.98	1,896,327	1,456,450	1,018,333	4.42	230,392
2014	19,960.94	14,781	11,352	8,609	4.43	1,943
2017	84,025.86	57,845	44,427	39,599	4.44	8,919
2018	37,884.58	25,209	19,361	18,523	4.45	4,162

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRAINING AND DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. 0						
2021	83,744.98	47,831	36,736	47,009	4.46	10,540
2022	143,252.98	75,348	57,870	85,383	4.47	19,101
2023	156,703.37	73,809	56,688	100,015	4.47	22,375
2024	2,722.86	1,088	836	1,887	4.48	421
2026	26,556.10	4,798	3,685	22,871	4.49	5,094
2027	20,822.58			20,823	4.49	4,638
	13,257,353.61	10,468,533	8,040,223	5,217,131		1,187,966
HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1999	34,776.83	27,939	20,548	14,229	6.17	2,306
	34,776.83	27,939	20,548	14,229		2,306
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1936	309,218.23	289,799	203,108	106,111	3.14	33,793
1939	12.08	11	8	4	4.15	1
1940	58.49	53	37	21	4.48	5
1942	115.75	104	73	43	5.15	8
1944	191.31	169	118	73	5.82	13
1945	180.37	158	111	70	6.16	11
1946	626.26	545	382	244	6.49	38
1947	18.66	16	11	7	6.83	1
1948	610.24	523	367	244	7.17	34
1949	1,544.35	1,313	920	624	7.50	83
1950	372.83	314	220	153	7.83	20
1951	2,025.47	1,695	1,188	838	8.16	103
1952	1,991.44	1,654	1,159	832	8.47	98
1953	1,327.92	1,095	767	560	8.78	64
1955	23,479.28	19,080	13,372	10,107	9.36	1,080

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1958	11,293.22	8,989	6,300	4,993	10.18	490
1961	22,566.58	17,618	12,348	10,219	10.92	936
1962	44,520.37	34,534	24,203	20,317	11.16	1,821
1963	313.30	242	170	144	11.38	13
1967	11,116.22	8,365	5,863	5,254	12.23	430
1968	21,447.37	16,042	11,243	10,204	12.43	821
1970	998.36	738	517	481	12.81	38
1971	8,993.41	6,608	4,631	4,362	12.99	336
1973	951.82	691	484	468	13.35	35
1975	6,924.55	4,966	3,480	3,444	13.69	252
1977	300.56	213	149	151	14.01	11
1981	81,990.32	56,545	39,630	42,360	14.63	2,895
1982	1,410,247.99	965,935	676,982	733,266	14.77	49,646
1983	6,686.83	4,546	3,186	3,501	14.92	235
1984	15,116.53	10,203	7,151	7,966	15.06	529
1985	963.80	646	453	511	15.20	34
1988	1,054,564.76	689,390	483,164	571,401	15.60	36,628
1989	1,813,742.29	1,175,341	823,746	989,997	15.73	62,937
1992	10,181,343.87	6,413,330	4,494,826	5,686,518	16.11	352,981
1995	22,755.17	13,873	9,723	13,032	16.48	791
1999	45,151.36	26,137	18,318	26,833	16.95	1,583
2000	799,260.47	455,970	319,570	479,691	17.06	28,118
2001	3,929.69	2,206	1,546	2,384	17.18	139
2002	95,905.10	52,946	37,108	58,798	17.29	3,401
2003	917,695.99	497,823	348,903	568,793	17.40	32,689
2006	40,399.78	20,608	14,443	25,957	17.73	1,464
2007	78.09	39	27	51	17.84	3
2010	169,303.46	77,658	54,427	114,876	18.15	6,329
2011	74,995.20	33,283	23,327	51,669	18.26	2,830
2012	199,834.70	85,573	59,974	139,860	18.36	7,618
2014	34,158.71	13,467	9,438	24,720	18.56	1,332
2016	1,254,898.86	445,740	312,400	942,499	18.77	50,213
2017	1,524,747.75	509,327	356,965	1,167,782	18.86	61,918
2018	423,092.41	131,603	92,235	330,858	18.96	17,450
2019	30,741.56	8,805	6,171	24,571	19.06	1,289
2021	22,829.76	5,293	3,710	19,120	19.25	993
2022	50,142.30	10,066	7,055	43,087	19.35	2,227
2023	652,261.82	109,221	76,548	575,714	19.44	29,615
2024	4,510,903.28	589,936	413,461	4,097,443	19.54	209,695

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2025	621,212.76	56,916	39,890	581,323	19.63	29,614
2026	760,059.78	36,680	25,707	734,352	19.72	37,239
2027	281,799.35			281,799	19.82	14,218
	27,572,012.18	12,914,641	9,051,314	18,520,698		1,087,188
PJM HONEYWELL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1990	387,815.40	351,051	272,819	114,996	3.37	34,123
1994	488,744.91	438,277	340,607	148,138	3.39	43,699
1995	1,711,250.97	1,530,594	1,189,500	521,751	3.39	153,909
	2,587,811.28	2,319,922	1,802,925	784,886		231,731
CORPORATE DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2067						
NET SALVAGE PERCENT.. 0						
2011	3,943.63	1,244	877	3,067	30.07	102
2012	48,472,936.99	14,609,743	10,298,524	38,174,413	30.41	1,255,324
2013	13,927,515.78	3,990,790	2,813,140	11,114,376	30.75	361,443
2014	1,073,270.65	291,017	205,140	868,130	31.10	27,914
2015	1,020.22	260	183	837	31.44	27
2022	1,801,618.82	222,176	156,614	1,645,005	33.84	48,611
2023	66,561.47	6,739	4,750	61,811	34.18	1,808
2024	432,356.39	33,616	23,696	408,660	34.52	11,838
2025	2,529,032.03	134,620	94,895	2,434,137	34.86	69,826
2026	289,875.43	7,931	5,591	284,285	35.20	8,076
2027	125,907.14			125,907	35.55	3,542
	68,724,038.55	19,298,136	13,603,410	55,120,629		1,788,511

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1917	1,032.42	1,032	1,032			
1918	15,913.20	15,913	15,913			
1927	8,190.96	8,191	8,191			
1928	2,906.19	2,906	2,906			
1929	222.93	223	223			
1935	2,129.48	2,129	2,129			
1936	4,161.01	4,161	4,161			
1938	170.51	171	171			
1941	979.99	980	980			
1942	348.91	349	349			
1944	817.51	818	818			
1945	116.87	117	117			
1946	736.39	736	736			
1949	26.47	26	26			
1950	1,453.70	1,454	1,454			
1951	385.48	385	385			
1952	777.86	773	560	217	0.29	217
1953	11,753.24	11,623	8,427	3,327	0.50	3,327
1954	8,150.17	8,018	5,813	2,337	0.73	2,337
1964	92.14	86	62	30	3.22	9
1966	17,756.53	16,285	11,806	5,950	3.73	1,595
1969	107,222.41	96,453	69,928	37,295	4.52	8,251
1972	311,940.92	274,854	199,267	112,674	5.35	21,061
1973	7,579.47	6,628	4,805	2,774	5.65	491
1974	8,865.72	7,692	5,577	3,289	5.96	552
1975	96,984.74	83,428	60,485	36,500	6.29	5,803
1976	11,969.14	10,206	7,399	4,570	6.63	689
1980	134,279.87	109,870	79,655	54,625	8.18	6,678
1981	187,034.88	151,206	109,623	77,412	8.62	8,981
1982	34,011.33	27,149	19,683	14,329	9.08	1,578
1983	5,643.28	4,444	3,222	2,421	9.56	253
1984	107,521.52	83,484	60,525	46,996	10.06	4,672
1985	93,838.29	71,776	52,037	41,801	10.58	3,951
1987	267,223.53	197,804	143,406	123,817	11.69	10,592
1988	22,962.06	16,701	12,108	10,854	12.27	885
1989	97,048.00	69,271	50,221	46,827	12.88	3,636
1990	3,783.39	2,648	1,920	1,864	13.50	138
1991	232,717.82	159,593	115,703	117,014	14.14	8,275
1992	28,016.30	18,808	13,636	14,381	14.79	972
1996	17,981.28	10,957	7,944	10,038	17.58	571

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1997	111,356.76	66,047	47,883	63,473	18.31	3,467
1998	7,039.92	4,058	2,942	4,098	19.06	215
1999	88,382.26	49,455	35,854	52,528	19.82	2,650
2000	20,080.95	10,893	7,897	12,184	20.59	592
2002	163,708.45	83,054	60,213	103,495	22.17	4,668
2003	28,244.97	13,828	10,025	18,220	22.97	793
2005	397,300.78	179,934	130,451	266,850	24.62	10,839
2006	206,050.06	89,471	64,866	141,184	25.46	5,545
2008	20,341.58	8,055	5,840	14,502	27.18	534
2009	432.02	163	118	314	28.05	11
2011	617,158.60	208,186	150,933	466,226	29.82	15,635
2012	42,795.51	13,580	9,845	32,950	30.72	1,073
2014	222,045.03	61,482	44,574	177,471	32.54	5,454
2015	133,998.71	34,333	24,891	109,108	33.47	3,260
2016	49,754.05	11,720	8,497	41,257	34.40	1,199
2019	56,701.64	9,791	7,098	49,603	37.23	1,332
2020	14,272.17	2,160	1,566	12,706	38.19	333
2021	6,363.14	827	600	5,764	39.15	147
2022	169,136.38	18,380	13,325	155,811	40.11	3,885
2023	1,990,808.96	173,419	125,727	1,865,082	41.08	45,401
2024	5,448.36	356	258	5,190	42.06	123
2025	19,045.67	830	602	18,444	43.04	429
2026	153,433.02	3,342	2,423	151,010	44.02	3,430
2027	120,202.13			120,202	45.00	2,671
	6,498,847.03	2,522,712	1,839,832	4,659,015		209,200
	357,536,561.07	169,055,696	120,609,905	236,926,654		17,656,786

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 4.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
1969	234.61	230	42	193	0.53	193
1971	13,413.51	12,935	2,382	11,032	1.07	10,310
1975	5,056.64	4,689	863	4,194	2.18	1,924
1976	1,211.65	1,112	205	1,007	2.47	408
1977	299.86	272	50	250	2.75	91
1978	204.81	184	34	171	3.05	56
1979	23,266.00	20,676	3,807	19,459	3.34	5,826
1981	583.52	507	93	491	3.95	124
1982	536.61	460	85	452	4.26	106
1983	569.40	482	89	480	4.58	105
1984	125,310.80	104,844	19,306	106,005	4.90	21,634
1985	131,423.60	108,556	19,989	111,435	5.22	21,348
1986	0.45					
1987	52,487.70	42,183	7,768	44,720	5.89	7,593
1988	75,553.88	59,864	11,023	64,531	6.23	10,358
1989	365,560.84	285,382	52,550	313,011	6.58	47,570
1990	3,096.11	2,381	438	2,658	6.93	384
1991	303,473.80	229,730	42,302	261,172	7.29	35,826
1992	586,914.21	437,057	80,479	506,435	7.66	66,114
1993	17,057.38	12,486	2,299	14,758	8.04	1,836
1996	29,755.29	20,611	3,795	25,960	9.22	2,816
1997	461,263.58	313,198	57,672	403,592	9.63	41,910
1998	337,862.69	224,679	41,372	296,491	10.05	29,502
1999	155,021.22	100,815	18,564	136,457	10.49	13,008
2000	443,233.16	281,750	51,881	391,352	10.93	35,805
2002	676,342.99	409,188	75,347	600,996	11.85	50,717
2003	584,114.93	343,851	63,316	520,799	12.34	42,204
2004	3,458.61	1,979	364	3,095	12.83	241
2005	513,675.56	285,259	52,527	461,149	13.34	34,569
2006	292,856.24	157,460	28,994	263,862	13.87	19,024
2008	1,138,361.70	570,319	105,018	1,033,344	14.97	69,028
2009	280,891.35	135,297	24,913	255,978	15.55	16,462
2010	102,099.43	47,170	8,686	93,413	16.14	5,788
2011	5,359,417.84	2,365,272	435,537	4,923,881	16.76	293,788
2012	7,606,492.02	3,194,727	588,272	7,018,220	17.40	403,346
2013	729,040.48	290,158	53,429	675,611	18.06	37,409
2014	646,146.55	242,305	44,618	601,529	18.75	32,082
2015	1,934,582.93	679,677	125,154	1,809,429	19.46	92,982
2016	1,235,899.65	404,139	74,417	1,161,483	20.19	57,528
2017	1,874,422.92	565,457	104,122	1,770,301	20.95	84,501
2018	522,576.52	143,881	26,494	496,083	21.74	22,819

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
2019	95,662.88	23,724	4,369	91,294	22.56	4,047
2020	883,785.55	194,433	35,803	847,983	23.40	36,239
2021	3,139,096.49	599,567	110,403	3,028,693	24.27	124,792
2022	1,018,870.23	164,038	30,206	988,664	25.17	39,279
2023	99,909.12	13,021	2,398	97,511	26.09	3,737
2024	1,223,110.49	120,684	22,222	1,200,888	27.04	44,412
2025	2,563,286.67	190,529	35,084	2,528,203	27.77	91,041
2026	2,168,136.73	72,264	13,306	2,154,831	29.00	74,305
2027	1,460,000.00			1,460,000	30.00	48,667
	39,285,629.20	13,479,482	2,482,087	36,803,542		2,083,854

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 5.30

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	4,073,031.34	4,073,031	4,073,031			
2008	1,221,716.17	1,160,630	1,092,660	129,056	1.00	129,056
2009	493,432.35	444,089	418,082	75,350	2.00	37,675
2010	1,854,214.36	1,576,082	1,483,782	370,432	3.00	123,477
2011	498,437.26	398,750	375,398	123,039	4.00	30,760
2012	1,529,516.31	1,147,137	1,079,957	449,559	5.00	89,912
2013	1,868,100.59	1,307,670	1,231,089	637,012	6.00	106,169
2014	49,057.73	31,888	30,021	19,037	7.00	2,720
2015	488,393.09	293,036	275,875	212,518	8.00	26,565
2016	126,764.16	69,720	65,637	61,127	9.00	6,792
2017	175,551.91	87,776	82,636	92,916	10.00	9,292
2018	1,050,049.65	472,522	444,849	605,201	11.00	55,018
2019	2,761,770.30	1,104,708	1,040,012	1,721,758	12.00	143,480
2020	1,684,121.39	589,442	554,922	1,129,199	13.00	86,861
2021	1,468,886.77	440,666	414,859	1,054,028	14.00	75,288
2022	686,599.39	171,650	161,598	525,001	15.00	35,000
2023	774,535.95	154,907	145,835	628,701	16.00	39,294
2024	839,943.11	125,991	118,613	721,330	17.00	42,431
2025	690,537.96	77,686	73,136	617,402	17.75	34,783
2026	1,699,479.34	84,974	79,998	1,619,481	19.00	85,236
2027	500,000.00			500,000	20.00	25,000
	24,534,139.13	13,812,355	13,241,990	11,292,149		1,184,809

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 4.83

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	166,077.34	166,077	166,077			
2013	512,813.67	478,624	432,642	80,172	1.00	80,172
2015	119,781.98	95,826	86,620	33,162	3.00	11,054
2016	129,470.90	94,945	85,823	43,648	4.00	10,912
2017	199,359.74	132,907	120,138	79,222	5.00	15,844
2018	513,796.53	308,278	278,661	235,136	6.00	39,189
2019	892,430.29	475,960	430,234	462,196	7.00	66,028
2020	503,800.03	235,108	212,521	291,279	8.00	36,410
2021	355,640.03	142,256	128,589	227,051	9.00	25,228
2022	102,618.95	34,206	30,920	71,699	10.00	7,170
2023	114,672.52	30,580	27,642	87,031	11.00	7,912
2024	153,090.24	30,618	27,677	125,413	12.00	10,451
2025	1,273,018.76	190,953	172,608	1,100,411	12.75	86,307
2026	2,532,643.01	168,851	152,629	2,380,014	14.00	170,001
2027	1,373,000.00			1,373,000	15.00	91,533
	8,942,213.99	2,585,189	2,352,781	6,589,433		658,211

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 7.36

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2006	978.79	979	979			
2011	180,591.35	171,020	174,631	5,960	0.53	5,960
2012	965,942.37	899,292	918,279	47,663	0.69	47,663
2013	736,156.58	671,375	685,550	50,607	0.88	50,607
2015	283,657.26	245,931	251,124	32,533	1.33	24,461
2016	1,104,215.13	924,228	943,742	160,473	1.63	98,450
2022	16,291.98	7,983	8,152	8,140	5.10	1,596
2023	764,272.75	303,416	309,822	454,451	6.03	75,365
2024	27.66	8	8	20	7.00	3
2025	346,114.49	77,876	79,520	266,594	7.75	34,399
2026	658,731.88	65,873	67,264	591,468	9.00	65,719
2027	241,032.82			241,033	10.00	24,103
	5,298,013.06	3,367,981	3,439,071	1,858,942		428,326

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 8.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R1.5						
NET SALVAGE PERCENT.. 0						
2006	146,364.42	146,364	146,364			
2011	1,015,271.58	898,515	907,665	107,607	1.15	93,571
2012	666,155.99	571,562	577,382	88,774	1.42	62,517
2013	918,014.16	761,034	768,784	149,230	1.71	87,269
2014	2,151,698.08	1,714,903	1,732,366	419,332	2.03	206,567
2015	246,048.50	187,489	189,398	56,650	2.38	23,803
2016	1,371,256.41	991,418	1,001,514	369,742	2.77	133,481
2017	3,080,702.11	2,091,797	2,113,098	967,604	3.21	301,434
2018	1,210,602.98	761,469	769,223	441,380	3.71	118,970
2019	703,763.35	403,960	408,074	295,689	4.26	69,411
2020	450,987.75	232,259	234,624	216,364	4.85	44,611
2021	2,082,016.68	938,990	948,552	1,133,465	5.49	206,460
2022	262,292.18	100,458	101,481	160,811	6.17	26,063
2023	973,234.74	302,676	305,758	667,477	6.89	96,876
2024	27.21	6	6	21	7.63	3
2025	3,114,291.95	560,573	566,282	2,548,010	8.20	310,733
2026	2,521,877.10	204,272	206,352	2,315,525	9.19	251,961
2027	933,827.90			933,828	10.00	93,383
	21,848,433.09	10,867,745	10,976,923	10,871,510		2,127,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 9.74

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-R4						
NET SALVAGE PERCENT.. 0						
2006	16,911,971.37	16,803,227	16,911,971			
2007	449,741.09	440,746	449,741			
2008	152,281.29	146,843	152,281			
2009	13,308,091.74	12,595,177	13,111,626	196,466	0.75	196,466
2010	4,491,748.33	4,164,480	4,335,239	156,509	1.02	153,440
2011	8,202,868.06	7,441,150	7,746,265	456,603	1.30	351,233
2012	5,815,796.24	5,134,534	5,345,069	470,727	1.64	287,029
2013	6,344,437.72	5,415,422	5,637,475	706,963	2.05	344,860
2014	2,006,481.38	1,638,152	1,705,322	301,159	2.57	117,182
2015	343,162.13	264,726	275,581	67,581	3.20	21,119
2016	13,921,334.00	10,053,152	10,465,369	3,455,965	3.89	888,423
2017	7,987,837.57	5,346,180	5,565,393	2,422,445	4.63	523,206
2018	8,300,229.25	5,080,902	5,289,238	3,010,991	5.43	554,510
2019	7,552,590.63	4,164,725	4,335,494	3,217,097	6.28	512,277
2020	7,351,577.00	3,586,540	3,733,602	3,617,975	7.17	504,599
2021	10,757,894.10	4,533,699	4,719,598	6,038,296	8.10	745,469
2022	1,472,423.52	520,605	541,952	930,472	9.05	102,815
2023	11,416,365.83	3,237,339	3,370,082	8,046,284	10.03	802,222
2024	36.59	8	8	29	11.01	3
2025	9,922,737.31	1,587,638	1,652,737	8,270,000	11.76	703,231
2026	20,994,727.25	1,499,653	1,561,144	19,433,583	13.00	1,494,891
2027	7,584,776.05			7,584,776	14.00	541,770
	165,289,108.45	93,654,898	96,905,187	68,383,921		8,844,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 5.35

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L2						
NET SALVAGE PERCENT.. 0						
1992	797.31	566	696	101	7.26	14
1993	192.43	135	166	26	7.51	3
1994	5,732.19	3,951	4,860	872	7.77	112
1997	78,384.57	51,671	63,557	14,828	8.52	1,740
1998	33,618.87	21,839	26,863	6,756	8.76	771
1999	89,536.91	57,268	70,441	19,096	9.01	2,119
2000	163,562.80	103,045	126,749	36,814	9.25	3,980
2001	148,863.63	92,355	113,600	35,264	9.49	3,716
2002	287,937.77	175,872	216,328	71,610	9.73	7,360
2003	6,770.77	4,071	5,007	1,764	9.97	177
2004	259,547.70	153,445	188,742	70,806	10.22	6,928
2005	426,354.06	247,797	304,798	121,556	10.47	11,610
2006	1,051,031.40	599,929	737,932	313,099	10.73	29,180
2007	124,869.11	69,827	85,889	38,980	11.02	3,537
2008	82,580.41	45,188	55,583	26,997	11.32	2,385
2009	1,449,721.00	774,151	952,230	497,491	11.65	42,703
2010	1,027,186.89	533,315	655,994	371,193	12.02	30,881
2011	63,512.91	31,960	39,312	24,201	12.42	1,949
2012	232,546.46	112,832	138,787	93,759	12.87	7,285
2013	1,140,578.21	530,141	652,090	488,488	13.38	36,509
2015	6,295.77	2,632	3,237	3,059	14.55	210
2016	479,510.67	187,393	230,499	249,012	15.23	16,350
2017	470,062.45	169,975	209,075	260,987	15.96	16,353
2018	1,478,650.93	488,546	600,927	877,724	16.74	52,433
2019	967,730.28	287,997	354,246	613,484	17.56	34,936
2020	35,161.98	9,283	11,418	23,744	18.40	1,290
2021	118,165.63	27,084	33,314	84,852	19.27	4,403
2023	156,095.00	24,413	30,029	126,066	21.09	5,978
	10,384,998.11	4,806,681	5,912,369	4,472,629		324,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 3.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
2006	464,911.45	431,749	464,911			
2007	31,732.03	28,918	31,432	300	1.33	226
2008	149,712.40	133,743	145,369	4,343	1.60	2,714
2009	652,690.92	570,889	620,514	32,177	1.88	17,115
2012	204,972.09	163,568	177,786	27,186	3.03	8,972
2013	525,690.65	401,980	436,923	88,768	3.53	25,147
2018	184,802.10	100,287	109,004	75,798	6.86	11,049
2023	761,225.00	194,874	211,814	549,411	11.16	49,230
2025	50,193.30	7,328	7,965	42,228	12.81	3,296
2026	370,201.85	24,185	26,287	343,915	14.02	24,530
2027	117,631.38			117,631	15.00	7,842
	3,513,763.17	2,057,521	2,232,005	1,281,758		150,121

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 4.27

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2006	473,896.77	441,060	473,897			
2027	651,617.07		338	651,279	14.00	46,520
	1,125,513.84	441,060	474,235	651,279		46,520

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 4.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	37,547.76	37,548	37,548			
2003	54,297.32	52,125	51,831	2,466	1.00	2,466
2004	151,581.74	139,455	138,668	12,914	2.00	6,457
2005	193,012.16	169,851	168,893	24,119	3.00	8,040
2006	70,768.32	59,445	59,110	11,658	4.00	2,914
2007	102,297.36	81,838	81,376	20,921	5.00	4,184
2009	353,686.96	254,655	253,218	100,469	7.00	14,353
2010	9,699.61	6,596	6,559	3,141	8.00	393
2012	6,514.15	3,908	3,886	2,628	10.00	263
2015	117,866.60	56,576	56,257	61,610	13.00	4,739
2016	69,623.72	30,634	30,461	39,163	14.00	2,797
2018	402,937.19	145,057	144,238	258,699	16.00	16,169
2019	294,123.34	94,119	93,587	200,536	17.00	11,796
2020	59,418.25	16,637	16,543	42,875	18.00	2,382
2021	46,516.77	11,164	11,101	35,416	19.00	1,864
2023	256,130.23	40,981	40,750	215,380	21.00	10,256
	2,226,021.48	1,200,589	1,194,026	1,031,995		89,073

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 4.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,479.58	1,036	991	489	6.00	82
2018	3,646.18	1,641	1,569	2,077	11.00	189
2019	14,548.45	5,819	5,564	8,984	12.00	749
2020	7,654.37	2,679	2,562	5,092	13.00	392
2021	10,911.51	3,273	3,130	7,782	14.00	556
2022	60,995.24	15,249	14,582	46,413	15.00	3,094
2023	4,862,499.15	972,500	929,951	3,932,548	16.00	245,784
2024	2,820,327.91	423,049	404,540	2,415,788	17.00	142,105
2025	1,876,394.01	211,094	201,858	1,674,536	17.75	94,340
2026	232,608.55	11,630	11,121	221,488	19.00	11,657
2027	80,766.00			80,766	20.00	4,038
	9,971,830.95	1,647,970	1,575,868	8,395,963		502,986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 5.04

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,083,675.27	1,083,675	1,083,675			
	1,083,675.27	1,083,675	1,083,675			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,485,082.06	1,485,082	1,485,082			
2008	2,235,252.71	2,123,490	2,141,550	93,703	1.00	93,703
2009	2,754,400.84	2,478,961	2,500,044	254,357	2.00	127,178
2010	2,183,413.65	1,855,902	1,871,686	311,728	3.00	103,909
2011	2,317,991.96	1,854,394	1,870,165	447,827	4.00	111,957
2012	2,726,207.81	2,044,656	2,062,046	664,162	5.00	132,832
2013	622,934.92	436,054	439,763	183,172	6.00	30,529
2015	6,248,102.21	3,748,861	3,780,744	2,467,358	8.00	308,420
2016	2,232,929.46	1,228,111	1,238,556	994,373	9.00	110,486
2017	1,263,030.85	631,515	636,886	626,145	10.00	62,614
2018	2,038,564.11	917,354	925,156	1,113,408	11.00	101,219
2019	878,177.86	351,271	354,258	523,920	12.00	43,660
2020	1,800,833.95	630,292	635,653	1,165,181	13.00	89,629
2021	138,172.39	41,452	41,805	96,367	14.00	6,883
2022	4,270.96	1,068	1,077	3,194	15.00	213
2024	898,669.21	134,800	135,946	762,723	17.00	44,866
2025	112,844.55	12,695	12,803	100,042	17.75	5,636
	29,940,879.50	19,975,958	20,133,220	9,807,660		1,373,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 4.59

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	217,191.27	217,191	217,191			
2008	151,264.76	143,702	142,402	8,863	1.00	8,863
2009	106,380.50	95,742	94,876	11,504	2.00	5,752
2010	456,301.62	387,856	384,349	71,953	3.00	23,984
2011	232,149.54	185,720	184,040	48,110	4.00	12,028
2012	229,120.54	171,840	170,286	58,835	5.00	11,767
2013	70,924.06	49,647	49,198	21,726	6.00	3,621
2015	168,192.20	100,915	100,002	68,190	8.00	8,524
2016	140,316.25	77,174	76,476	63,840	9.00	7,093
2017	60,151.54	30,076	29,804	30,348	10.00	3,035
2018	273,558.26	123,101	121,988	151,570	11.00	13,779
2019	56,275.46	22,510	22,307	33,968	12.00	2,831
2020	36,404.63	12,742	12,627	23,778	13.00	1,829
2021	43,400.24	13,020	12,902	30,498	14.00	2,178
2022	9,616.71	2,404	2,382	7,235	15.00	482
2023	8,058.62	1,612	1,597	6,462	16.00	404
2024	20,476.44	3,071	3,043	17,433	17.00	1,025
2025	64,565.91	7,264	7,199	57,367	17.75	3,232
	2,344,348.55	1,645,587	1,632,669	711,680		110,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 4.71

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	505,757.48	505,757	505,757			
2008	218,879.88	207,936	208,223	10,657	1.00	10,657
2009	208,404.22	187,564	187,823	20,581	2.00	10,290
2010	1,017,268.80	864,678	865,871	151,398	3.00	50,466
2011	391,066.86	312,853	313,285	77,782	4.00	19,446
2012	328,516.20	246,387	246,727	81,789	5.00	16,358
2013	28,937.77	20,256	20,284	8,654	6.00	1,442
2016	207,525.28	114,139	114,297	93,228	9.00	10,359
2021	2,314.35	694	695	1,619	14.00	116
2022	610.87	153	153	458	15.00	31
2025	597.06	67	67	530	17.75	30
	2,909,878.77	2,460,484	2,463,182	446,697		119,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 4.10

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 15-S4						
NET SALVAGE PERCENT.. 0						
2006	354,014.24	336,784	354,014			
2011	280,707.77	247,772	260,541	20,167	1.76	11,459
2012	55,168.49	47,445	49,890	5,278	2.10	2,513
2013	450,077.80	374,766	394,079	55,999	2.51	22,310
2016	199,709.60	141,928	149,242	50,468	4.34	11,629
2019	85,668.15	45,575	47,924	37,744	7.02	5,377
	1,425,346.05	1,194,270	1,255,690	169,656		53,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 3.74

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.10 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	5,606,094.34	5,606,094	5,606,094			
2021	6,015,884.01	6,015,884	6,015,884			
2022	8,149,217.66	8,149,218	8,149,218			
2023	1,312,865.83	1,050,293	1,051,500	261,366	1.00	261,366
2024	115,564.64	69,339	69,418	46,147	2.00	23,074
2025	37,906.56	17,058	17,078	20,829	2.75	7,574
	21,237,533.04	20,907,886	20,909,192	328,341		292,014

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 1.37

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.20 SOFTWARE (5 YEARS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 397.20 SOFTWARE (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	25,469.28	25,469	25,469			
2019	57,944.50	57,944	57,945			
2020	5,744,828.27	5,744,828	5,744,828			
2021	17,433,490.14	17,433,490	17,433,490			
2022	22,226,442.63	22,226,443	22,226,443			
2023	11,037,194.16	8,829,755	8,998,740	2,038,454	1.00	2,038,454
2024	2,130,519.79	1,278,312	1,302,776	827,743	2.00	413,872
	58,655,888.77	55,596,241	55,789,691	2,866,198		2,452,326
ACCOUNT 397.20 SOFTWARE (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,984,322.22	4,787,458	4,993,021	991,302	2.00	495,651
2020	5,366,289.93	3,756,403	3,917,694	1,448,596	3.00	482,865
	11,350,612.15	8,543,861	8,910,715	2,439,897		978,516
ACCOUNT 397.20 SOFTWARE (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	26,994,276.54	10,797,711	11,410,792	15,583,484	9.00	1,731,498
2022	18,079,556.35	6,026,459	6,368,634	11,710,922	10.00	1,171,092
2023	1,712,305.77	456,621	482,547	1,229,758	11.00	111,796
	46,786,138.66	17,280,791	18,261,974	28,524,165		3,014,386
	116,792,639.58	81,420,893	82,962,380	33,830,260		6,445,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2						5.52

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.27 SOFTWARE - CLOUD (5 YEARS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCOUNT 397.27 SOFTWARE - CLOUD (5 YEARS)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	2,510,989.78	2,510,990	2,510,990			
2021	5,388,480.05	5,388,480	5,388,480			
2022	10,875,894.33	10,875,894	10,875,894			
2023	19,833,411.97	15,866,730	16,300,879	3,532,533	1.00	3,532,533
2024	1,355,250.38	813,150	835,400	519,851	2.00	259,926
2025	2,443,810.45	1,099,715	1,129,806	1,314,005	2.75	477,820
	42,407,836.96	36,554,959	37,041,448	5,366,389		4,270,279
ACCOUNT 397.27 SOFTWARE - CLOUD (10 YEARS)						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	13,595,941.06	9,517,159	10,160,276	3,435,665	3.00	1,145,222
2021	7,347,634.05	4,408,580	4,706,487	2,641,147	4.00	660,287
2022	38,420,573.02	19,210,287	20,508,412	17,912,161	5.00	3,582,432
	59,364,148.13	33,136,026	35,375,175	23,988,973		5,387,941
ACCOUNT 397.27 SOFTWARE - CLOUD (15 YEARS)						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	15,658,479.27	7,307,343	7,880,319	7,778,160	8.00	972,270
2022	68,578,464.13	22,859,259	24,651,676	43,926,788	10.00	4,392,679
2023	24,336,677.81	6,489,862	6,998,738	17,337,939	11.00	1,576,176
	108,573,621.21	36,656,464	39,530,733	69,042,888		6,941,125
	210,345,606.30	106,347,449	111,947,356	98,398,250		16,599,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9						7.89

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	881,178.10	881,178	881,178			
2011	163,984.89	163,985	163,985			
2012	367,709.32	367,709	367,709			
2013	169,443.57	158,147	168,059	1,385	1.00	1,385
2014	10,183.97	8,826	9,379	805	2.00	402
2015	3,610,139.05	2,888,111	3,069,130	541,009	3.00	180,336
2017	62,118.39	41,412	44,008	18,110	5.00	3,622
2019	2,017,235.22	1,075,852	1,143,283	873,952	7.00	124,850
2020	676,296.26	315,607	335,388	340,908	8.00	42,614
	7,958,288.77	5,900,827	6,182,119	1,776,170		353,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 4.44

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	11,967.00	11,967	11,967			
2008	149,611.42	142,131	119,345	30,266	1.00	30,266
2009	64,854.48	58,369	49,011	15,843	2.00	7,922
2010	256,067.52	217,657	182,763	73,305	3.00	24,435
2011	669,790.06	535,832	449,929	219,861	4.00	54,965
2012	240,642.22	180,482	151,548	89,094	5.00	17,819
2013	919,219.50	643,454	540,297	378,922	6.00	63,154
2014	366,952.60	238,519	200,280	166,673	7.00	23,810
2015	262,593.22	157,556	132,297	130,296	8.00	16,287
2016	604,563.84	332,510	279,203	325,361	9.00	36,151
2018	249,871.18	112,442	94,416	155,455	11.00	14,132
2019	400,294.42	160,118	134,448	265,846	12.00	22,154
2020	430,082.86	150,529	126,397	303,686	13.00	23,360
2021	1.57			2	14.00	
2023	23,632.36	4,726	3,968	19,664	16.00	1,229
2025	0.50					
	4,650,144.75	2,946,292	2,475,869	2,174,276		335,684

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 7.22

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.20	38,836,836.58			
303.60	3,193,357.82			
352.00	1,866,805.75	42,985.43	6,085.07	36,900.36-
353.00	30,763,459.75	16,978,328.04	454,897.24	16,523,430.80-
354.00	6,382,738.79	3,607,749.61	62,643.56	3,545,106.05-
354.20	5,875.35			
355.00	7,453,505.89	4,289,212.41	171,877.14	4,117,335.27-
355.20	4,579.68			
356.00	5,110,219.52	6,769,568.60	705,219.24	6,064,349.36-
357.00		8,673.48		8,673.48-
358.00		16.92		16.92-
360.40			.12	.12
361.00	36,327.90	353,549.95		353,549.95-
362.00	1,561,669.12	3,468,967.74	151,532.34	3,317,435.40-
364.20		28,124.54		28,124.54-
364.40	1,863,961.64	12,329,638.14	3,313.19-	12,332,951.33-
364.80	446,114.00			
365.00	7,701,566.15	8,134,440.03	2,132.05-	8,136,572.08-
366.00	32,100.27	405,451.26	1,512.72-	406,963.98-
367.00	1,194,791.02	1,329,969.24	15,449.64-	1,345,418.88-
368.20	11,684,248.35	2,485,057.75	65,350.10	2,419,707.65-
368.40	1,428,802.59	418,341.83		418,341.83-
368.60	4,901.98			
369.00	158,436.28	62,002.63	2.76-	62,005.39-
370.50		125,822.14		125,822.14-
371.40	3,137.94	146,624.26	.01	146,624.25-
373.20	166,304.25	110,159.15	166.95-	110,326.10-
390.20	4,714,018.40	325,334.74		325,334.74-
390.40	625,048.39	10,978.72		10,978.72-
391.10	2,520,042.57			
391.20	1,340,108.98	38,117.58	574.00	37,543.58-
391.40	974,823.33			
391.60	28,870,974.91	240,826.95	964.10-	241,791.05-
392.10	625,534.15			
392.20	2,388,917.21			
392.30			1,728,763.66	1,728,763.66
393.00	9,077.76			
394.00	466,162.40			
394.20	869.32			
394.60	23,423.00		18,389.48	18,389.48
394.80	35,245.76			
395.00	444,104.06			
397.00	43,706.73			
398.00	1,293,415.18	2,626.68		2,626.68-
	164,275,212.77	61,712,567.82	3,341,790.55	58,370,777.27-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.20	14,793,338.63			
303.60	328,411.19			
352.00	580,610.04	408,875.92	63,509.70	345,366.22-
353.00	5,092,889.19	5,804,733.67	1,502,571.07	4,302,162.60-
354.00	1,735,799.94	218,094.46	25,836.23	192,258.23-
354.20	4,036.76			
355.00	421,455.98	2,688,451.26	51,353.21	2,637,098.05-
355.20	16,454.56			
356.00	668,196.44	7,924,472.63	746,895.15	7,177,577.48-
357.00		133.52		133.52-
358.00		.07-		.07
361.00	3,757.43	3,878.86		3,878.86-
362.00	1,413,262.85	1,440,304.56	1,222.88	1,439,081.68-
364.20	263.26	1,797.67-		1,797.67
364.40	75,596.41	7,614,733.39	1,958.83	7,612,774.56-
364.80	254,447.89			
365.00	526,781.53	8,238,191.41	24,213.61	8,213,977.80-
366.00	286.87	28,006.79	85.92	27,920.87-
367.00	5,361.30	323,916.85	878.89	323,037.96-
368.20	6,891,447.71	1,772,622.48	206,465.14	1,566,157.34-
368.40	1,552,495.23	330,312.71		330,312.71-
368.60	1,949.15			
369.00	2,716.88	62,800.07	41.15	62,758.92-
370.50		298,909.17		298,909.17-
371.40	181.65	135,279.55	.03-	135,279.58-
373.20	9,013.14	61,956.76	88.46	61,868.30-
390.20	2,226,013.55	1,917,036.67	2,400.00-	1,919,436.67-
390.40	346,634.17	25,873.24		25,873.24-
391.10	326,565.74			
391.20	588,012.41			
391.40	550,474.89			
391.60	6,438,230.41	139,446.95-		139,446.95
392.10	1,044,399.22			
392.20	2,044,192.81			
392.30	42,696.80		1,163,607.33	1,163,607.33
392.40	22,247.07			
393.00	8,842.66			
394.00	470,192.89			
394.20		4,162.35		4,162.35-
394.60	951,155.23	550.14		550.14-
394.80	31,583.95			
397.00	193,230.96			
398.00	55,188.12	10,648.76		10,648.76-
	49,718,414.91	39,172,700.53	3,786,327.54	35,386,372.99-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.20	17,582,483.60			
352.00	62,685.95	42,197.61	125,218.69	83,021.08
353.00	2,159,051.32	3,266,014.89	315,681.60	2,950,333.29-
354.00	22,561,363.59	87,562.59	1,249.41	86,313.18-
355.00	13,896,031.56	2,074,774.63	327,788.14	1,746,986.49-
356.00	12,672,464.46	4,936,140.23	970,795.79	3,965,344.44-
358.00	249,966.81			
361.00		9,250.05		9,250.05-
362.00	527,624.31	1,263,178.36	47,328.15	1,215,850.21-
364.20	69.21	130.79		130.79-
364.40	2,163,714.49	13,110,937.85	3,765.16	13,107,172.69-
364.80	498,506.37			
365.00	3,153,018.51	10,367,057.06	3,984.27	10,363,072.79-
366.00	75,325.87	271,373.45	5.28	271,368.17-
367.00	1,835,020.18	437,189.36		437,189.36-
368.20	7,124,202.59	3,200,549.93	336,942.38	2,863,607.55-
368.40	1,730,468.27	577,350.27		577,350.27-
368.60	7,760.50			
369.00	445,443.56	404,733.04		404,733.04-
370.50		1,288,741.41		1,288,741.41-
371.40	12,346.62	123,513.45		123,513.45-
373.20	475,557.38	64,968.45	739.63	64,228.82-
390.20	3,891,653.06	849,217.95		849,217.95-
390.40	166,097.54	7,111.85		7,111.85-
391.10	781,116.46			
391.20	37,985.10			
391.60	13,824,310.53	16,944.35	4,224.36-	21,168.71-
392.10	125,092.00			
392.20	380,646.63			
392.30			778,144.77	778,144.77
394.00	421,774.69			
394.60		2,394.54		2,394.54-
394.80	3,231.14			
395.00	3,772.58			
397.00	1,696,671.38	1,225.93		1,225.93-
398.00	53,877.50			
	108,619,333.76	42,402,558.04	2,907,418.91	39,495,139.13-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
351.10	552,364.06			
351.20	122,034.67			
351.31	154,731.92	53,195.73	606.56	52,589.17-
352.00	615,685.93	299,594.66	36,517.65	263,077.01-
353.00	16,479,025.14	9,453,697.82	1,399,605.62	8,054,092.20-
354.00	27,157,344.34	11,911,005.81	731,365.95	11,179,639.86-
355.00	9,989,245.74	1,286,966.07	320,904.46	966,061.61-
356.00	10,015,460.63	14,029,206.25	1,770,355.28	12,258,850.97-
358.00		33,467.41		33,467.41-
360.40		4.18		4.18-
361.00	6,510.44	8,194.55	161.23	8,033.32-
362.00	4,470,690.69	8,503,925.41	246,117.62	8,257,807.79-
363.10	2,035,776.70			
363.20	1,096,959.24			
363.26	16,831.31			
363.36	92,259.08			
364.20	3,269.99	2,527.63-		2,527.63
364.40	3,093,926.90	21,299,730.93	13,148.60	21,286,582.33-
364.80	84,824.47	984.71		984.71-
365.00	9,635,088.00	22,462,381.20	30,386.85	22,431,994.35-
366.00	80,426.17	665,361.82	107.34	665,254.48-
367.00	1,106,102.83	1,213,186.46	1,535.85-	1,214,722.31-
368.20	8,372,185.14	3,681,402.85	280,369.07	3,401,033.78-
368.40	1,655,560.58	525,358.35	178.94	525,179.41-
368.60	2,484.23			
369.00	506,851.48	991,222.70	3,308.46	987,914.24-
370.50		765,286.61		765,286.61-
371.40	15,668.83	88,578.79	641.70	87,937.09-
373.20	483,284.01	315,421.85	123,492.22	191,929.63-
389.20	2,248,620.60			
390.20	110,354,468.99	311,174.39	40,344.94	270,829.45-
390.40	23,296,694.20	42,687.34	1,000.00	41,687.34-
391.10	2,407,654.39			
391.20	3,665,483.51	737.92	.57	737.35-
391.40	824,765.64	2,357.99		2,357.99-
392.10	446,951.67			
392.20	3,388,060.59			
392.30	199,015.80		576,397.99	576,397.99
393.00	214,952.26			
394.00	747,571.27			
394.20	133,692.10			
394.60	487,405.31			
394.80	15,517.28			
395.00	216,929.14			

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
397.10				
397.20	2,202,972.28			
397.27	4,382,655.76			
397.30	8,557,170.27			
398.00	43,858.25			
	261,782,512.58	97,942,604.17	5,573,475.20	92,369,128.97-

PPL ELECTRIC UTILITIES CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
352.00	644,842.87	288,740.17	28,325.81	260,414.36-
353.00	22,843,124.00	11,763,192.98	701,699.16	11,061,493.82-
354.00	29,377,374.27	18,329,005.26	740,905.31	17,588,099.95-
356.00	7,303,188.74	13,966,367.56	884,390.72	13,081,976.84-
361.00	5,784.24	5,199.91		5,199.91-
362.00	3,768,496.96	5,888,066.75	123,625.56	5,764,441.19-
364.20	13,089.10	19,633.64		19,633.64-
364.40	6,656,984.24	9,985,476.36	60,646.50	9,924,829.86-
364.80	246,301.85			
365.00	10,536,329.74	15,804,494.61	90,552.15	15,713,942.46-
366.00	491,092.69	736,639.04		736,639.04-
367.00	3,117,275.40	2,702,120.20		2,702,120.20-
368.20	7,797,027.50	2,225,978.99	115,811.53	2,110,167.46-
368.40	1,984,108.49	395,642.37		395,642.37-
368.60	6,686.78			
369.00	546,453.90	416,098.49	8,870.69	407,227.80-
371.40	16,420.05	19,704.05		19,704.05-
373.20	814,115.47	398,245.48	383,200.16	15,045.32-
390.20	2,653,931.57	393,109.66		393,109.66-
390.40	968,281.46	48,964.86		48,964.86-
391.20	1,048,169.96			
391.40	4,203.18			
392.10	758,351.48			
392.20	2,216,966.91			
392.30	420,353.03		126,105.91	126,105.91
393.00	267,444.02			
394.00	2,085,868.27			
394.60	622,393.04			
394.80	923.84			
395.00	772,217.91			
398.00	443,498.92			
	108,431,299.88	83,386,680.38	3,264,133.50	80,122,546.88-
TOTAL	692,826,773.90	324,617,110.94	18,873,145.70	305,743,965.24-

MOODY'S RATINGS

RATING METHODOLOGY

6 August 2024

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Rating Methodology

Regulated Electric and Gas Utilities

This rating methodology replaces the *Regulated Electric and Gas Utilities* methodology published on June 23, 2017. We have reordered and made editorial updates to various sections of the methodology. These updates do not change our methodological approach.

Scope

This methodology applies to rate-regulated electric and gas utilities globally whose predominant business is the sale of electricity and/or gas or related services under a rate-regulated framework, in most cases to retail customers. Companies in many industries are regulated. We use the term rate-regulated to distinguish companies whose rates (by which we also mean tariffs or revenues in general) are set by regulators. Rate-regulated utilities that own generating assets as any material part of their business, utilities whose charges or bills to customers include a meaningful component related to the electric or gas commodity, utilities whose rates are regulated at a sub-sovereign level (e.g., by provinces, states or municipalities), and companies providing an independent system operator function to an electric grid are also rated using this methodology. Companies rated using this methodology are primarily rate-regulated monopolies or, in certain circumstances, companies that may not be outright monopolies but where government regulation effectively sets prices and limits competition.

We generally consider a company to be predominantly a regulated electric and gas utility when a majority of its cash flows, prospectively and on a sustained basis, are derived from regulated electric and gas utility businesses. Since cash flows can be volatile (such that a company might have a majority of utility cash flows simply due to a cyclical downturn in its non-utility businesses), we may also consider the breakdown of assets and/or debt of a company to determine which business is predominant.

This methodology applies to a wide variety of companies, including vertically integrated utilities, transmission and distribution utilities with retail customers and/or sub-sovereign regulation, natural gas local distribution utility companies (LDCs), independent system operators, and regulated generation companies. These companies may be operating companies or holding companies.

This methodology does not apply to regulated electric and gas networks, which are rated using a separate methodology. Regulated electric and gas networks are companies whose predominant business is purely the transmission and/or distribution of electricity and/or natural gas without involvement in the procurement or sale of electricity and/or gas; whose charges to customers thus do not include a meaningful commodity cost component; which sell mainly (or in many cases exclusively) to non-retail customers; and which are rate-regulated under a national framework.

Unregulated utilities and power companies, public power utilities, municipal joint action agencies, electric cooperatives, regulated water companies, natural gas pipelines and midstream energy companies are also rated using separate methodologies.[1]

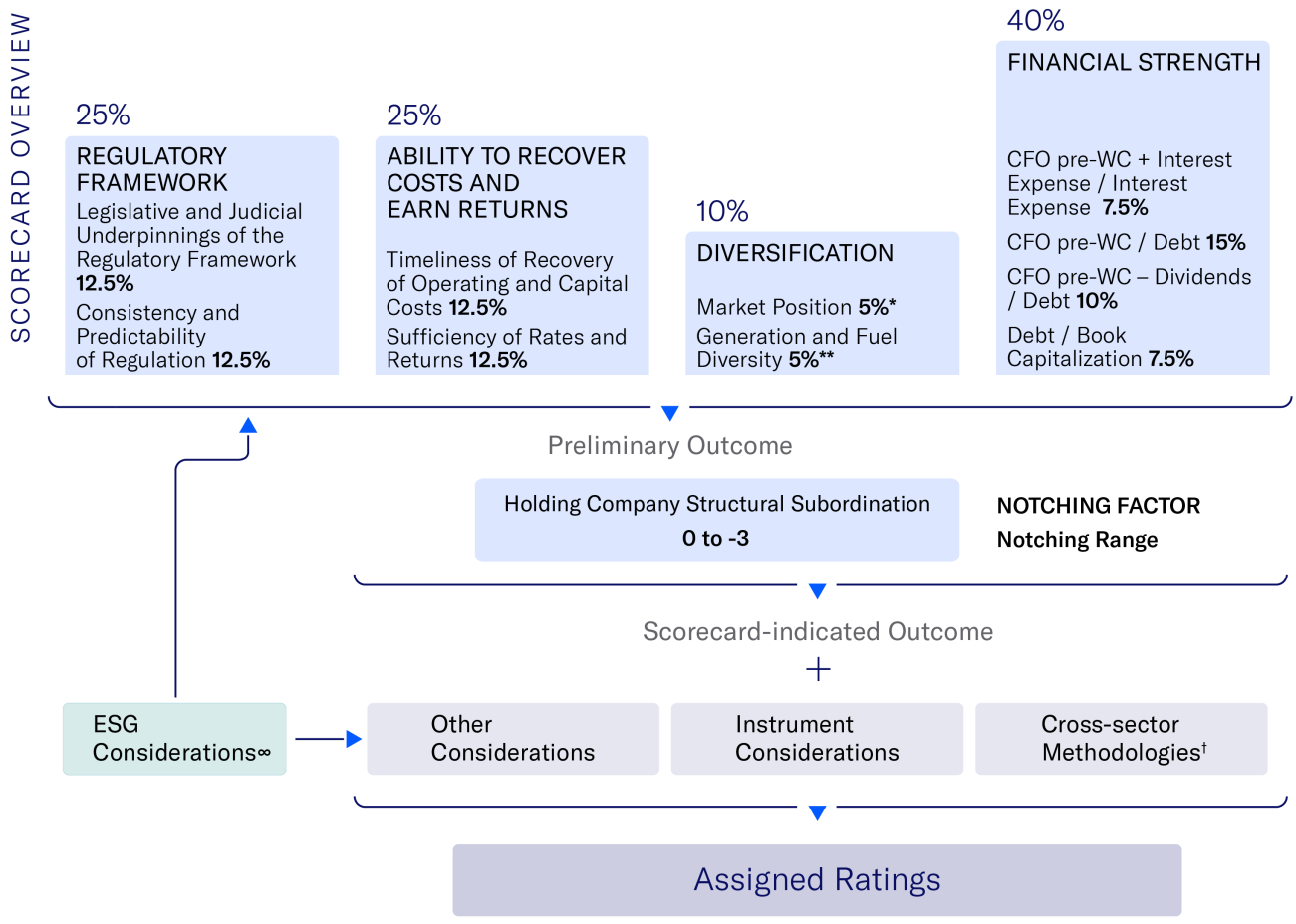
Rating approach

In this rating methodology, we explain our general approach to assessing credit risk of regulated electric and gas utilities globally, including the qualitative and quantitative factors that are likely to affect rating outcomes in this sector. We seek to incorporate all material credit considerations in ratings and to take the most forward-looking perspective that visibility into these risks and mitigants permits.

The following schematic illustrates our general framework for the analysis of regulated electric and gas utilities, which includes the use of a scorecard. The scorecard-indicated outcome is not expected to match the actual rating for each company. For more information, see the "Other considerations" and "Limitations" sections.

Exhibit 1

Illustration of the regulated electric and gas utilities methodology framework



* 10% weight for issuers that lack generation.
** 0% weight for issuers that lack generation.
∞ Environmental, social and governance (ESG) considerations, including, where available, our opinions of exposure to them as expressed in Issuer Profile Scores (IPSs), may affect scorecard factors and other considerations outside of the scorecard. For more information, see the "Other considerations" section.
† Some of the methodological considerations described in one or more cross-sector rating methodologies may be relevant to ratings in this sector. A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.
Source: Moody's Ratings

Regulated electric and gas utilities scorecard

For general information about how we use the scorecard and for a discussion of scorecard mechanics, please see the "Using the scorecard to arrive at a scorecard-indicated outcome" section. The scorecard does not include or address every factor that a rating committee may consider in assigning ratings in this sector. Please see the "Other considerations" and "Limitations" sections.

Exhibit 2

Regulated electric and gas utilities scorecard

	Weight	Aaa	Aa	A	Baa	Ba	B	Caa
Factor: Regulatory Framework (25%)								
Legislative and Judicial Underpinnings of the Regulatory Framework	12.5%	Utility regulation occurs under a fully developed framework that is national in scope based on legislation that provides the utility a nearly absolute monopoly [1] within its service territory, an unquestioned assurance that rates will be set in a manner that will permit the utility to make and recover all necessary investments, an extremely high degree of clarity as to the manner in which utilities will be regulated and prescriptive methods and procedures for setting rates. Existing utility law is comprehensive and supportive such that changes in legislation are not expected to be necessary; or any changes that have occurred have been strongly supportive of utilities credit quality in general and sufficiently forward-looking so as to address problems before they occurred. There is an independent judiciary that can arbitrate disagreements between the regulator and the utility should they occur, including access to national courts, very strong judicial precedent in the interpretation of utility laws, and a strong rule of law. We expect these conditions to continue.	Utility regulation occurs under a fully developed national, state or provincial framework based on legislation that provides the utility an extremely strong monopoly [1] within its service territory, a strong assurance, subject to limited review, that rates will be set in a manner that will permit the utility to make and recover all necessary investments, a very high degree of clarity as to the manner in which utilities will be regulated and reasonably prescriptive methods and procedures for setting rates. If there have been changes in utility legislation, they have been timely and clearly credit supportive of the issuer in a manner that shows the utility has had a strong voice in the process. There is an independent judiciary that can arbitrate disagreements between the regulator and the utility, should they occur including access to national courts, strong judicial precedent in the interpretation of utility laws, and a strong rule of law. We expect these conditions to continue.	Utility regulation occurs under a well-developed national, state or provincial framework based on legislation that provides the utility a very strong monopoly[1] within its service territory, an assurance, subject to reasonable prudency requirements, that rates will be set in a manner that will permit the utility to make and recover all necessary investments, a high degree of clarity as to the manner in which utilities will be regulated, and overall guidance for methods and procedures for setting rates. If there have been changes in utility legislation, they have been mostly timely and on the whole credit supportive for the issuer, and the utility has had a clear voice in the legislative process. There is an independent judiciary that can arbitrate disagreements between the regulator and the utility, should they occur, including access to national courts, clear judicial precedent in the interpretation of utility law, and a strong rule of law. We expect these conditions to continue.	Utility regulation occurs (i) under a national, state, provincial or municipal framework based on legislation that provides the utility a strong monopoly within its service territory that may have some exceptions such as greater self-generation,[1] a general assurance that, subject to prudency requirements that are mostly reasonable, rates will be set in a manner that will permit the utility to make and recover all necessary investments, reasonable clarity as to the manner in which utilities will be regulated and overall guidance for methods and procedures for setting rates; or (ii) under a new framework where independent and transparent regulation exists in other sectors. If there have been changes in utility legislation, they have been credit supportive or at least balanced for the issuer but potentially less timely, and the utility had a voice in the legislative process. There is either (i) an independent judiciary that can arbitrate disagreements between the regulator and the utility, including access to courts at least at the state or provincial level, reasonably clear judicial precedent in the interpretation of utility laws, and a generally strong rule of law; or (ii) regulation has been applied (under a well-developed framework) in a manner such that redress to an independent arbiter has not been required. We expect these conditions to continue.	Utility regulation occurs (i) under a national, state, provincial or municipal framework based on legislation or government decree that provides the utility a monopoly within its service territory that is generally strong but may have a greater level of exceptions,[1] and that, subject to prudency requirements which may be stringent, provides a general assurance (with somewhat less certainty) that rates will be set in a manner that will permit the utility to make and recover necessary investments; or (ii) under a new framework where the jurisdiction has a history of less independent and transparent regulation in other sectors. Either: (i) the judiciary that can arbitrate disagreements between the regulator and the utility may not have clear authority or may not be fully independent of the regulator or other political pressure, but there is a reasonably strong rule of law; or (ii) where there is no independent arbiter, the regulation has mostly been applied in a manner such redress has not been required. We expect these conditions to continue.	Utility regulation occurs (i) under a national, state, provincial or municipal framework based on legislation or government decree that provides the utility monopoly within its service territory that is reasonably strong but may have important exceptions, and that, subject to prudency requirements which may be stringent or at times arbitrary, provides more limited or less certain assurance that rates will be set in a manner that will permit the utility to make and recover necessary investments; or (ii) under a new framework where we would expect less independent and transparent regulation, based either on the regulator's history in other sectors or other factors. The judiciary that can arbitrate disagreements between the regulator and the utility may not have clear authority or may not be fully independent of the regulator or other political pressure, but there is a reasonably strong rule of law. Alternately, where there is no independent arbiter, the regulation has been applied in a manner that often requires some redress adding more uncertainty to the regulatory framework. There may be a periodic risk of creditor-unfriendly government intervention in utility markets or rate-setting.	Utility regulation occurs (i) under a national, state, provincial or municipal framework based on legislation or government decree that provides the utility a monopoly within its service territory, but with little assurance that rates will be set in a manner that will permit the utility to make and recover necessary investments; or (ii) under a new framework where we would expect unpredictable or adverse regulation, based either on the jurisdiction's history in other sectors or other factors. The judiciary that can arbitrate disagreements between the regulator and the utility may not have clear authority or is viewed as not being fully independent of the regulator or other political pressure. Alternately, there may be no redress to an effective independent arbiter. The ability of the utility to enforce its monopoly or prevent uncompensated usage of its system may be limited. There may be a risk of creditor-unfriendly nationalization or other significant intervention in utility markets or rate-setting.

	Weight	Aaa	Aa	A	Baa	Ba	B	Caa
Factor: Regulatory Framework (25%)								
Consistency and Predictability of Regulation	12.5%	The issuer's interaction with the regulator has led to a strong, lengthy track record of predictable, consistent and favorable decisions. The regulator is highly credit supportive of the issuer and utilities in general. We expect these conditions to continue.	The issuer's interaction with the regulator has a led to a considerable track record of predominantly predictable and consistent decisions. The regulator is mostly credit supportive of utilities in general and in almost all instances has been highly credit supportive of the issuer. We expect these conditions to continue.	The issuer's interaction with the regulator has led to a track record of largely predictable and consistent decisions. The regulator may be somewhat less credit supportive of utilities in general, but has been quite credit supportive of the issuer in most circumstances. We expect these conditions to continue.	The issuer's interaction with the regulator has led to an adequate track record. The regulator is generally consistent and predictable, but there may some evidence of inconsistency or unpredictability from time to time, or decisions may at times be politically charged. However, instances of less credit supportive decisions are based on reasonable application of existing rules and statutes and are not overly punitive. We expect these conditions to continue.	We expect that regulatory decisions will demonstrate considerable inconsistency or unpredictability or that decisions will be politically charged, based either on the issuer's track record of interaction with regulators or other governing bodies, or our view that decisions will move in this direction. The regulator may have a history of less credit supportive regulatory decisions with respect to the issuer, but we expect that the issuer will be able to obtain support when it encounters financial stress, with some potentially material delays. The regulator's authority may be eroded at times by legislative or political action. The regulator may not follow the framework for some material decisions.	We expect that regulatory decisions will be largely unpredictable or even somewhat arbitrary, based either on the issuer's track record of interaction with regulators or other governing bodies, or our view that decisions will move in this direction. However, we expect that the issuer will ultimately be able to obtain support when it encounters financial stress, albeit with material or more extended delays. Alternately, the regulator is untested, lacks a consistent track record, or is undergoing substantial change. The regulator's authority may be eroded on frequent occasions by legislative or political action. The regulator may more frequently ignore the framework in a manner detrimental to the issuer.	We expect that regulatory decisions will be highly unpredictable and frequently adverse, based either on the issuer's track record of interaction with regulators or other governing bodies, or our view that decisions will move in this direction. Alternately, decisions may have credit supportive aspects, but may often be unenforceable. The regulator's authority may have been seriously eroded by legislative or political action. The regulator may consistently ignore the framework to the detriment of the issuer.
Factor: Ability to Recover Costs and Earn Returns (25%)								
Timeliness of Recovery of Operating and Capital Costs	12.5%	Tariff formulas [2] and automatic cost recovery mechanisms provide full and highly timely recovery of all operating costs and essentially contemporaneous return on all incremental capital investments, with statutory provisions in place to preclude the possibility of challenges to rate increases or cost recovery mechanisms. By statute and by practice, general rate cases are efficient, focused on an impartial review, quick, and permit inclusion of fully forward-looking costs.	Tariff formulas [2] and automatic cost recovery mechanisms provide full and highly timely recovery of all operating costs and essentially contemporaneous or near-contemporaneous return on most incremental capital investments, with minimal challenges by regulators to companies' cost assumptions. By statute and by practice, general rate cases are efficient, focused on an impartial review, of a very reasonable duration before non-appealable interim rates can be collected, and primarily permit inclusion of forward-looking costs.	Automatic cost recovery mechanisms provide full and reasonably timely recovery of fuel, purchased power and all other highly variable operating expenses. Material capital investments may be made under tariff formulas [2] or other rate-making permitting reasonably contemporaneous returns, or may be submitted under other types of filings that provide recovery of cost of capital with minimal delays. Instances of regulatory challenges that delay rate increases or cost recovery are generally related to large, unexpected increases in sizeable construction projects. By statute or by practice, general rate cases are reasonably efficient, primarily focused on an impartial review, of a reasonable duration before rates (either permanent or non-refundable interim rates) can be collected, and permit inclusion of important forward-looking costs.	Fuel, purchased power and all other highly variable expenses are generally recovered through mechanisms incorporating delays of less than one year, although some rapid increases in costs may be delayed longer where such deferrals do not place financial stress on the utility. Incremental capital investments may be recovered primarily through general rate cases with moderate lag, with some through tariff formulas.[2] Alternately, there may be formula rates that are untested or unclear. Potentially greater tendency for delays due to regulatory intervention, although this will generally be limited to rates related to large capital projects or rapid increases in operating costs.	There is an expectation that fuel, purchased power or other highly variable expenses will eventually be recovered with delays that will not place material financial stress on the utility, but there may be some evidence of an unwillingness by regulators to make timely rate changes to address volatility in fuel, or purchased power, or other market-sensitive expenses. Recovery of costs related to capital investments may be subject to delays that are somewhat lengthy, but not so pervasive as to be expected to discourage important investments.	The expectation that fuel, purchased power or other highly variable expenses will be recovered may be subject to material delays due to second-guessing of spending decisions by regulators or due to political intervention. Recovery of costs related to capital investments may be subject to delays that are material to the issuer, or may be likely to discourage some important investment.	The expectation that fuel, purchased power or other highly variable expenses will be recovered may be subject to extensive delays due to second-guessing of spending decisions by regulators or due to political intervention. Recovery of costs related to capital investments may be uncertain, subject to delays that are extensive, or that may be likely to discourage even necessary investment.

	Weight	Aaa	Aa	A	Baa	Ba	B	Caa
Factor: Ability to Recover Costs and Earn Returns (25%)								
Sufficiency of Rates and Returns	12.5%	Sufficiency of rates to cover costs and attract capital is (and will continue to be) unquestioned.	Rates are (and we expect will continue to be) set at a level that permits full cost recovery and a fair return on all investments, with minimal challenges by regulators to companies' cost assumptions. This will translate to returns (measured in relation to equity, total assets, rate base or regulatory asset value, as applicable) that are strong relative to global peers.	Rates are (and we expect will continue to be) set at a level that generally provides full cost recovery and a fair return on investments, with limited instances of regulatory challenges and disallowances. In general, this will translate to returns (measured in relation to equity, total assets, rate base or regulatory asset value, as applicable) that are generally above average relative to global peers, but may at times be average.	Rates are (and we expect will continue to be) set at a level that generally provides full operating cost recovery and a mostly fair return on investments, but there may be somewhat more instances of regulatory challenges and disallowances, although ultimate rate outcomes are sufficient to attract capital without difficulty. In general, this will translate to returns (measured in relation to equity, total assets, rate base or regulatory asset value, as applicable) that are average relative to global peers, but may at times be somewhat below average.	Rates are (and we expect will continue to be) set at a level that generally provides recovery of most operating costs but return on investments may be less predictable, and there may be decidedly more instances of regulatory challenges and disallowances, but ultimate rate outcomes are generally sufficient to attract capital. In general, this will translate to returns (measured in relation to equity, total assets, rate base or regulatory asset value, as applicable) that are generally below average relative to global peers, or where allowed returns are average but difficult to earn. Alternately, the tariff formula may not take into account all cost components and/or remuneration of investments may be unclear or at times unfavorable.	We expect rates will be set at a level that at times fails to provide recovery of costs other than cash costs, and regulators may engage in somewhat arbitrary second-guessing of spending decisions or deny rate increases related to funding ongoing operations based much more on politics than on prudency reviews. Return on investments may be set at levels that discourage investment. We expect that rate outcomes may be difficult or uncertain, negatively affecting continued access to capital. Alternately, the tariff formula may fail to take into account significant cost components other than cash costs, and/or remuneration of investments may be generally unfavorable.	We expect rates will be set at a level that often fails to provide recovery of material costs, and recovery of cash costs may also be at risk. Regulators may engage in more arbitrary second-guessing of spending decisions or deny rate increases related to funding ongoing operations based primarily on politics. Return on investments may be set at levels that discourage necessary maintenance investment. We expect that rate outcomes may often be punitive or highly uncertain, with a markedly negative impact on access to capital. Alternately, the tariff formula may fail to take into account significant cash cost components, and/or remuneration of investments may be primarily unfavorable.
Factor: Diversification (10%)								
Market Position	5% [3]	A very high degree of multinational and regional diversity in terms of regulatory regimes and/or service territory economies.	Material operations in three or more nations or substantial geographic regions providing very good diversity of regulatory regimes and/or service territory economies.	Material operations in two to three nations, states, provinces or regions that provide good diversity of regulatory regimes and service territory economies. Alternately, operates within a single regulatory regime with low volatility, and the service territory economy is robust, has a very high degree of diversity and has demonstrated resilience in economic cycles.	May operate under a single regulatory regime viewed as having low volatility, or where multiple regulatory regimes are not viewed as providing much diversity. The service territory economy may have some concentration and cyclicality, but is sufficiently resilient that it can absorb reasonably foreseeable increases in utility rates.	Operates in a market area with somewhat greater concentration and cyclicality in the service territory economy and/or exposure to storms and other natural disasters, and thus less resilience to absorbing reasonably foreseeable increases in utility rates. May show somewhat greater volatility in the regulatory regime(s).	Operates in a limited market area with material concentration and more severe cyclicality in service territory economy such that cycles are of materially longer duration or reasonably foreseeable increases in utility rates could present a material challenge to the economy. Service territory may have geographic concentration that limits its resilience to storms and other natural disasters, or may be an emerging market. May show decided volatility in the regulatory regime(s).	Operates in a concentrated economic service territory with pronounced concentration, macroeconomic risk factors, and/or exposure to natural disasters.
Generation and Fuel Diversity	5% [4]	A high degree of diversity in terms of generation and/or fuel sources such that the utility and rate-payers are well insulated from commodity price changes, no generation concentration, and very low exposures to Challenged or Threatened Sources (see definitions below).[5]	Very good diversification in terms of generation and/or fuel sources such that the utility and rate-payers are affected only minimally by commodity price changes, little generation concentration, and low exposures to Challenged or Threatened Sources.	Good diversification in terms of generation and/or fuel sources such that the utility and rate-payers have only modest exposure to commodity price changes; however, may have some concentration in a source that is neither Challenged nor Threatened. Exposure to Threatened Sources is low. While there may be some exposure to Challenged Sources, it is not a cause for concern.	Adequate diversification in terms of generation and/or fuel sources such that the utility and rate-payers have moderate exposure to commodity price changes; however, may have some concentration in a source that is Challenged. Exposure to Threatened Sources is moderate, while exposure to Challenged Sources is manageable.	Modest diversification in generation and/or fuel sources such that the utility or rate-payers have greater exposure to commodity price changes. Exposure to Challenged and Threatened Sources may be more pronounced, but the utility will be able to access alternative sources without undue financial stress.	Operates with little diversification in generation and/or fuel sources such that the utility or rate-payers have high exposure to commodity price changes. Exposure to Challenged and Threatened Sources may be high, and accessing alternate sources may be challenging and cause more financial stress, but ultimately feasible.	Operates with high concentration in generation and/or fuel sources such that the utility or rate-payers have exposure to commodity price shocks. Exposure to Challenged and Threatened Sources may be very high, and accessing alternate sources may be highly uncertain.

Weight			Aaa	Aa	A	Baa	Ba	B	Caa
Factor: Financial Strength (40%)									
CFO pre-WC + Interest Expense / Interest Expense	7.5%		≥ 8x	6x - 8x	4.5x - 6x	3x - 4.5x	2x - 3x	1x - 2x	< 1x
CFO pre-WC / Debt	15%	Standard Grid	≥ 40%	30% - 40%	22% - 30%	13% - 22%	5% - 13%	1% - 5%	< 1%
		Low Business Risk Grid	≥ 38%	27% - 38%	19% - 27%	11% - 19%	5% - 11%	1% - 5%	< 1%
CFO pre-WC - Dividends / Debt	10%	Standard Grid	≥ 35%	25% - 35%	17% - 25%	9% - 17%	0% - 9%	(5)% - 0%	< (5)%
		Low Business Risk Grid	≥ 34%	23% - 34%	15% - 23%	7% - 15%	0% - 7%	(5)% - 0%	< (5)%
Debt / Book Capitalization[6]	7.5%	Standard Grid	< 25%	25% - 35%	35% - 45%	45% - 55%	55% - 65%	65% - 75%	≥ 75%
		Low Business Risk Grid	< 29%	29% - 40%	40% - 50%	50% - 59%	59% - 67%	67% - 75%	≥ 75%
Preliminary outcome									
Notching factor									
Structural Subordination of Holding Companies									
0 to -3 notches									
Scorecard-indicated outcome									

[1] The strength of the monopoly refers to the legal, regulatory and practical obstacles for customers in the utility's territory to obtain service from another provider. Examples of a weakening of the monopoly would include the ability of a city or large user to leave the utility system to set up their own system, the extent to which self-generation is permitted (e.g., cogeneration) and/or encouraged (e.g., net metering, DSM generation). At the lower end of the ratings spectrum, the utility's monopoly may be challenged by pervasive theft and unauthorized use. Since utilities are generally presumed to be monopolies, a strong monopoly position in itself is not sufficient for a strong score in this sub-factor, but a weakening of the monopoly can lower the score.
[2] Tariff formulas include formula rate plans as well as trackers and riders related to capital investment.
[3] 10% weight for issuers that lack generation.
[4] 0% weight for issuers that lack generation.
[5] Challenged Sources are generation plants that face higher but not insurmountable economic hurdles resulting from penalties or taxes on their operation, or from environmental upgrades that are required or likely to be required. Some examples are carbon-emitting plants that incur carbon taxes, plants that must buy emissions credits to operate, and plants that must install environmental equipment to continue to operate, in each where the taxes/credits/upgrades are sufficient to have a material impact on those plants' competitiveness relative to other generation types or on the utility's rates, but where the impact is not so severe as to be likely require plant closure. Threatened Sources are generation plants that are not currently able to operate due to major unplanned outages or issues with licensing or other regulatory compliance, and plants that are highly likely to be required to de-activate, whether due to the effectiveness of currently existing or expected rules and regulations or due to economic challenges.
[6] When debt/book capitalization is negative, the score is Caa.
Source: Moody's Ratings

Sector overview

Regulated electric and gas utilities globally are engaged in the production, transmission, coordination, distribution and/or sale of electricity and/or natural gas, and they are either investor-owned companies, commercially oriented government-owned companies or, in the case of independent system operators, not-for-profit or similar entities.

An over-arching consideration for regulated utilities is the regulatory environment in which they operate. The nature of regulation can vary significantly from jurisdiction to jurisdiction and is dynamic and subject to political intervention. The direct relationship that a regulated utility has with the retail customer, including billing for electric or gas supply that has substantial price volatility, can lead to a more politically charged rate-setting environment. Similarly, regulation at the sub-sovereign level is often subject to intervention from disaffected customers and influenced by public officials . Our views of regulatory environments evolve over time in accordance with our observations of regulatory, political and judicial events that affect issuers in the sector.

The principal categories of companies rated using this methodology include the following:

Vertically integrated utility: Vertically integrated utilities are regulated electric or combination utilities (see below) that own generation, distribution and (in most cases) electric transmission assets. Vertically integrated utilities are generally engaged in all aspects of the electricity business. They build power plants, procure fuel, generate power, build and maintain the electric grid (including high and low voltage lines, transformers and substations) that delivers power from a group of power plants to end-users , and generally meet all of the electric needs of the customers in a specific geographic area (also called a service territory). The rates or tariffs for all of these monopolistic activities are set by the relevant regulatory authority.

Transmission and distribution utility: Transmission and distribution utilities (T&Ds) typically operate in deregulated markets where generation is provided under a competitive framework. T&Ds own and operate the electric grid that transmits and/or distributes electricity within a specific state or region.

T&Ds provide electrical transportation and distribution services to carry electricity from power plants and transmission lines to retail, commercial, and industrial customers. T&Ds are typically responsible for billing customers for electric delivery and/or supply, and most have an obligation to provide a standard supply or provider-of-last-resort (POLR) service to customers that have not switched to a competitive supplier. These factors distinguish T&Ds from networks, whose customers are retail electric suppliers and/or other electricity companies. In a smaller number of cases, T&Ds rated using this methodology may not have an obligation to provide POLR services, but are regulated in sub-sovereign jurisdictions. The rates or tariffs for these monopolistic T&D activities are set by the relevant regulatory authority.

Natural gas local distribution company: Distribution is the final step in delivering natural gas to customers. While some large industrial, commercial, and electric generation customers receive natural gas directly from high capacity pipelines that carry gas from gas producing basins to areas where gas is consumed, most other users receive natural gas from their local gas utility, also called a local distribution company (LDC). LDCs are regulated utilities involved in the delivery of natural gas to consumers within a specific geographic area. Specifically, LDCs typically transport natural gas from delivery points located on large-diameter pipelines (that usually operate at fairly high pressure) to households and businesses through thousands of miles of small-diameter distribution pipe (that usually operate at fairly low pressure). LDCs are typically responsible for billing customers for gas delivery and/or supply, and most also have the responsibility to procure gas for at least some of their customers, although in some markets gas supply to all customers is on a competitive basis. These factors distinguish LDCs from gas networks, whose customers are retail gas suppliers and/or other natural gas companies. The rates or tariffs for these monopolistic activities are set by the relevant regulatory authority.

Integrated gas utility : Integrated gas utilities are regulated utilities that deliver gas to all end users in a particular service territory by sourcing the commodity; operating transport infrastructure that often combines high pressure pipelines with low pressure distribution systems and, in some cases, gas storage, re-gasification or other related facilities; and performing other supply-related activities, such as customer billing and metering. The rates or tariffs for the totality of these activities are set by the relevant regulatory authority. Many integrated gas utilities are national in scope.

Combination utility: Combination utilities are those that combine an LDC or integrated gas utility with either a vertically integrated utility or a T&D utility. The rates or tariffs for these monopolistic activities are set by the relevant regulatory authority.

Regulated generation utility: Regulated generation utilities (regulated gencos) are utilities that almost exclusively have generation assets, but their activities are generally regulated like those of vertically integrated utilities. This typically means that the purchasers of their output (typically other investor-owned, municipal or cooperative utilities) pay a regulated rate based on the total allowed costs of the regulated genco, including a return on equity, based on a capital structure designated by the regulator. Companies that have been included in this group include certain generation companies that are not rate-regulated in the usual sense of recovering costs plus a regulated rate of return on either equity or asset value.

Independent system operator: An independent system operator (ISO) is an organization formed in certain regional electricity markets to act as the sole chief coordinator of an electric grid. In the areas where an ISO is established, it coordinates, controls and monitors the operation of the electrical power system to assure that electric supply and demand are balanced at all times, and, to the extent possible, that electric demand is met with the lowest-cost sources. ISOs seek to assure adequate transmission and generation resources, usually by identifying new transmission needs and planning for a generation reserve margin above expected peak demand. In regions where generation is competitive, they also seek to establish rules that foster a fair and open marketplace, and they may conduct price-setting auctions for energy and/or capacity. The generation resources that an ISO coordinates may belong to vertically integrated utilities or to independent power producers. ISOs may not be rate-regulated in the traditional sense but fall under governmental oversight. All participants in the regional grid are required to pay a fee or tariff (often volumetric) to the ISO that is designed to recover its costs, including costs of investment in systems and equipment needed to fulfill their function. ISOs may be for profit or not-for-profit entities.

Transmission-only utility: Transmission-only utilities are solely focused on owning and operating transmission assets. The transmission lines these utilities own are typically high-voltage and allow energy producers to transport electric power over long distances from where it is generated (or received) to the transmission or distribution system of a T&D or vertically integrated utility.

Utility holding company (utility holdco): As detailed in Appendix B, regulated electric and gas utilities are often part of corporate families under a parent holding company. The operating subsidiaries of utility holdcos are overwhelmingly regulated electric and gas utilities.

Hybrid holding company (hybrid holdco): Some utility families contain a mix of regulated electric and gas utilities and other types of companies, but the regulated electric and gas utilities represent the majority of the consolidated cash flows, assets and debt. The parent company is thus a hybrid holdco.

Discussion of the scorecard factors

In this section, we explain our general approach for scoring each scorecard factor or sub-factor, and we describe why they are meaningful as credit indicators.

Factor: Regulatory Framework (25%)

Why it matters

The regulatory framework is important because it provides the basis for decisions that affect utilities, including rate-setting as well as the consistency and predictability of regulatory decision-making. Core aspects of a regulatory framework are its legislative and judicial underpinnings, and the consistency and predictability of regulatory decisions and rule-making.

Utility rates are set in a political/regulatory process rather than a competitive or free-market process; thus, the regulatory framework is a key determinant of the credit quality of a utility. In jurisdictions where utility revenues include material government subsidy payments, we consider utility rates to be inclusive of these payments, and we thus evaluate sub-factors under the first two factors in light of both rates and material subsidy payments. For example, we would consider the legal and judicial underpinnings and consistency and predictability of subsidies as well as rates. The regulatory framework has many components: the governing body and the utility legislation or decrees it enacts, the manner in which regulators are appointed or elected, the rules and procedures promulgated by those regulators, the judiciary that interprets the laws and rules and that arbitrates disagreements, and the manner in which the utility manages the political and regulatory process. In many cases, utilities have experienced credit stress or default because of a breakdown or obstacle in the regulatory framework – for instance, laws that prohibited regulators from including , in rates, the recovery of investments in uncompleted power plants or plants not deemed “used and useful,” or a disagreement about rate-making that could not be resolved until after the utility had defaulted on its debts.

How we assess it for the scorecard

Scoring for this factor is based on two sub-factors: Legislative and Judicial Underpinnings of the Regulatory Framework; and Consistency and Predictability of Regulation.

Legislative and Judicial Underpinnings of the Regulatory Framework

For this sub-factor, we consider the scope, clarity, transparency, supportiveness and granularity of utility legislation, decrees, and rules as they apply to the issuer. We also consider the strength of the regulator's authority over rate-making and other regulatory issues affecting the utility, the effectiveness of the judiciary or other independent body in arbitrating disputes in a disinterested manner, and whether the utility's monopoly has meaningful or growing carve-outs. In addition, we consider how well-developed the framework is – both how fully fleshed out the rules and regulations are and how well-tested it is – and the extent to which regulatory or judicial decisions have created a body of precedent that help determine future rate-making. We consider how effective the utility is in navigating the regulatory framework – both the utility's ability to shape the framework and adapt to it.

A utility operating in a regulatory framework that is characterized by legislation that is credit-supportive of utilities and eliminates doubt by prescribing many of the procedures that the regulators use in determining fair rates (which legislation may show evidence of being responsive to the needs of the utility in general or specific ways), a long history of transparent rate-setting, and a judiciary that has provided ample precedent by impartially adjudicating disagreements in a manner that addresses ambiguities in the laws and regulations typically receives higher scores for this sub-factor. A utility operating in a regulatory framework that, by statute or practice, allows the regulator to arbitrarily prevent the utility from recovering its costs or earning a reasonable return on prudently incurred investments, or where regulatory decisions may be reversed by politicians, typically receives a lower score.

In general, we view national utility regulation as being less susceptible to political intervention than regulation by state, provincial or municipal entities, so the highest scoring in this sub-factor is typically reserved for this category. However, we acknowledge that states and provinces in some countries may be larger than small nations, such that their regulators may be equally impartial. In such cases, issuers are likely to receive higher scores for this sub-factor.

The relevant judicial system can be a major factor in the regulatory framework, particularly in countries like the US, where disagreements between a utility and its state or municipal regulator may eventually be adjudicated in a federal district court or even by the US Supreme Court. In addition, bankruptcy proceedings in the US occur in federal courts, which have at times been able to impose rate settlement agreements on state or municipal regulators. As a result, the range of decisions available to state regulators may be effectively circumscribed by court precedent at the state or federal level, which we generally view as a favorable characteristic of the regulatory framework.

We consider regulated electric and gas utilities generally to have strong monopolies that are likely to continue, which allows these companies to have high leverage. Thus, the existence of a monopoly in itself is unlikely to be a driver of strong scoring in this sub-factor. On the other hand, a strong challenge to the monopoly could result in lower scores because of the potential loss of customers and revenue. A utility can only recover its costs and investments and service its debt if customers purchase its services. Examples of incursions into utilities' monopoly include the takeover of the utility by a municipality, self-generation such as rooftop solar panels, distributed generation with net metering, in which customers generate power and sell excess power to the utility, or unauthorized use beyond the level for which the utility receives compensation in rates. Incursions that are growing significantly or are having a meaningful impact on rates for customers that remain with the utility could have a negative impact on the scoring of this sub-factor and on the Ability to Recover Costs and Earn Returns factor.

The scoring of this sub-factor may not be the same for every utility in a particular jurisdiction. Some utilities appear to have greater sway over the relevant utility legislation and promulgation of rules than other utilities – even those in the same jurisdiction. The content and tone of publicly filed documents and regulatory decisions sometimes indicates that the management team at one utility has better responsiveness to and credibility with its regulators or legislators than the management at another utility.

While the underpinnings to the regulatory framework tend to change relatively slowly, they do evolve, and our scoring reflects that evolution. For instance, a new regulatory framework typically becomes tested over time as regulatory decisions are issued, or perhaps litigated, thereby setting a body of precedent. Utilities may seek changes to laws in order to permit them to securitize certain costs or collect interim rates, or a jurisdiction in which rates were previously recovered primarily in base rate proceedings may institute riders

and trackers. These changes would likely affect scoring of the Timeliness of Recovery of Operating and Capital Costs sub-factor, but they may also be sufficiently significant to indicate a change in the regulatory underpinnings.

The regulatory framework may also change as a result of a judiciary that had formerly been independent of the executive branch, but which may start to issue decisions that indicate it is conforming its decisions to the expectations of an executive branch that wants to mandate lower rates.

Consistency and Predictability of Regulation

In assessing this sub-factor, we consider the track record of regulatory decisions in terms of consistency, predictability and supportiveness. We evaluate the utility's interactions in the regulatory process as well as the overall stance of the regulator toward the utility.

In most jurisdictions, the laws and rules seek to make rate-setting a primarily technical process that examines costs the utility incurs and the returns on investments the utility needs to earn so it can make investments that are required to build and maintain the utility infrastructure, which includes power plants, electric transmission and distribution systems, and/or natural gas distribution systems. Where the process remains technical and transparent such that regulators can support the financial health of the utility while balancing their public duty to assure that reliable service is provided at a reasonable cost, and where the utility is able to align itself with the policy initiatives of the governing jurisdiction, the utility typically receives higher scores for this sub-factor. Where the process includes substantial political intervention, which could take the form of legislators or other government officials publicly second-guessing regulators, dismissing regulators who have approved unpopular rate increases, or preventing the implementation of rate increases, or where regulators ignore the laws/rules to deliver an outcome that appears more politically motivated, the utility typically receives a lower score for this sub-factor.

As with the prior sub-factor, we may score different utilities in the same jurisdiction differently, based on outcomes that are more or less supportive of credit quality over a period of time. Some utilities are better able to meet the expectations of their customers and regulators, whether through better service, greater reliability, more stable rates or simply more effective regulatory outreach and communication. These utilities typically receive more consistent and credit-supportive outcomes, so they typically score higher for this sub-factor. Conversely, if a utility has multiple, rapid rate increases, chooses to submit major rate increase requests during a sensitive election cycle or a severe economic downturn, has chronic customer service issues, is viewed as frequently providing incomplete information to regulators, or is tone-deaf to the priorities of regulators and politicians, it may receive less consistent and supportive outcomes and thus receive a lower score for this sub-factor.

In scoring this sub-factor, we primarily evaluate the actions of regulators, politicians and jurists rather than their words. Nonetheless, words matter when they are an indication of future action. We seek to differentiate between political rhetoric that is perhaps oriented toward gaining attention for the viewpoint of the speaker and rhetoric that is indicative of future actions and trends in decision-making.

Factor: Ability to Recover Costs and Earn Returns (25%)

Why it matters

The ability of a utility to recover its costs and earn a return, including during different market and economic conditions, directly affects its ability to generate cash flow and service its debt. Core aspects of this factor are the timeliness of recovery of operating and capital costs, and the sufficiency of rates and returns.

The ability to recover prudently incurred costs on a timely basis and to attract debt and equity capital are crucial credit considerations. The inability to recover costs, for instance if fuel or purchased power costs ballooned during a rate freeze period, has been one of the greatest drivers of financial stress in this sector, as well as the cause of some utility defaults. In a sector that is typically free cash flow negative (due to large capital expenditures and dividends) and that routinely needs to refinance very large maturities of long-term debt, investor concerns about a lack of timely cost recovery or the sufficiency of rates can, in an extreme scenario, strain access to capital markets and potentially lead to insolvency of the utility. While our scoring for this factor may primarily be influenced by our assessment of the regulatory relationship, it can also be highly affected by the management and business decisions of the utility.

The timeliness and sufficiency of rates are interrelated. Timeliness can have an impact on our view of what constitutes sufficient returns, because a strong assurance of timely cost recovery reduces risk. Conversely, utilities may have a strong assurance that they will earn a full return on certain deferred costs until they are able to collect them, or their generally strong returns may allow them to weather some rate lag on recovery of construction-related capital expenditures. The timeliness of cost recovery is particularly important in a period of rapidly rising costs. For example, fuel is a large component of total costs for vertically integrated utilities and for natural gas utilities, and fuel prices are highly volatile, so the timeliness of fuel and purchased power cost recovery is especially important.

The first two factors are closely interrelated, but utilities may receive different scores for each of these. For example, a utility could have a regulatory framework that causes considerable credit concerns, perhaps because it is untested or undergoing a transition to de-regulation, but where the track record of rate-case outcomes is positive. This could result in a higher score for the Ability to Recover Costs and Earn Returns factor than for the Regulatory Framework factor. Conversely, there may be instances of strong Legislative and Judicial Underpinnings of the regulatory framework where a commission ignores the framework, which affects the Consistency and Predictability of Regulation as well as the Ability to Recover Costs and Earn Returns. In some cases, a commission has used extraordinary measures to prevent or defer a rate increase that might have been justifiable from a cost perspective but would have caused rate shock.

Scoring for the Ability to Recover Costs and Earn Returns factor places more emphasis on our expectation of timeliness and sufficiency of rates over time; whereas financial metrics may be affected by one-time events, market conditions or construction cycles, which are trends that could normalize or even reverse.

How we assess it for the scorecard

Scoring for this factor is based on two sub-factors: Timeliness of Recovery of Operating and Capital Costs; and Sufficiency of Rates and Returns.

Timeliness of Recovery of Operating and Capital Costs

In assessing this sub-factor, we consider provisions and cost recovery mechanisms for operating costs, mechanisms that allow operating and/or capital expenditures to be trued up periodically in rates without having to file a rate case (this may include formula rates, rider and trackers, or the ability to periodically adjust rates for construction work in progress). We also consider the process and time frame of rate proceedings and the track record of recovery. For instance, having a formula rate plan is positive, but if the actual process has included reviews that are delayed for long periods, it may diminish the benefit to the utility. In addition, we consider the lag between the time that a utility incurs a major construction expenditure and the time that the utility will start to recover and/or earn a return on that expenditure.

Sufficiency of Rates and Returns

In assessing this sub-factor, we consider statutory protections that assure full cost recovery and a reasonable return for the utility on its investments, the regulatory mechanisms used to determine what a reasonable return should be, and the track record of the utility in actually recovering costs and earning allowed returns.

We examine outcomes of rate cases/tariff reviews and compare them to the request submitted by the utility, to prior rate cases/tariff reviews for the same utility and to recent rate/tariff decisions for a peer group of comparable utilities. In this context, comparable utilities are typically utilities in the same or similar jurisdiction. In cases where the utility is unique or nearly unique in its jurisdiction, we compare it to other peers with an adjustment for local differences, including prevailing rates of interest and returns on capital, as well as the timeliness of rate-setting . We consider regulatory disallowances of costs or investments, with a focus on their financial severity and also on the reasons provided by the regulator, in order to assess the likelihood that such disallowances will be repeated in the future.

Factor: Diversification (10%)

Why it matters

Diversification of overall business operations is important because it helps to mitigate the risk that economic cycles, material changes in a single regulatory regime, or commodity price movements have on the cash flow and credit quality of a utility. While utilities' sales

volumes have lower exposure to economic downturns than many non-financial corporate issuers, some sales components, including industrial sales, are directly affected by economic trends that result in lower production and/or plant closures. In addition, economic activity performs a role in the commercial sector or rate of customer growth in the service territory and, absent energy efficiency and conservation, can often affect usage per customer.

The economic strength or weakness of the service territory can affect the political and regulatory environment for rate increase requests by the utility. For utilities in areas prone to severe storms and other natural disasters, the utility's geographic diversity or concentration can be a key determinant for creditworthiness.

Diversity among regulatory regimes can mitigate the impact of a single unfavorable decision affecting one part of the utility's footprint.

For utilities with electric generation, fuel-source diversity can mitigate the impact to the utility and to its rate-payers of changes in commodity prices, hydrology and water flow, and environmental or other regulations affecting plant operations and economics; so fuel diversity typically leads to more stable rates over time.

Regulatory environments are most likely to become unfavorable during periods of rapid rate increases, which are more important than absolute rate levels. Fuel diversity can be important even if fuel and purchased power expenses are an automatic pass-through to the utility's rate-payers, because rapid price increases can cause regulators or utilities to seek recovery over a more prolonged period than the pass-through mechanism allows. Changes in environmental, safety and other regulations have caused vulnerabilities for certain technologies and fuel sources. These vulnerabilities have varied widely in different countries and have changed over time.

How we assess it for the scorecard
Scoring for this factor is based on two sub-factors: Market Position, and Generation and Fuel Diversity.

Market Position

In assessing market position, we consider the economic diversity of the utility's service territory and the diversity of its regulatory regimes, as well as the size and scale of a utility's operations. We also consider the diversity of utility operations (e.g., regulated electric, gas, water, steam) where there are material operations in more than one area.

Economic diversity is typically a function of the population, size and breadth of the territory and the businesses that drive its gross domestic product (GDP) and employment. For the size of the territory, we typically consider the number of customers and the volume of generation and/or throughput. For breadth, we consider the number of sizable metropolitan areas served, the economic diversity and vitality in those metropolitan areas, and any concentration in a particular area or industry. In our assessment, we may consider various information sources. We also consider the mix of the utility's sales volumes among customer types, as well as the track record of volume sales and any notable payment patterns during economic cycles. For diversity of regulatory regimes, we typically look at the number of regulators and the percentages of revenues and utility assets that are under the purview of each. Issuers regulated in multiple jurisdictions typically receive the highest scores in the Market Position sub-factor. Where there is only one regulator, we make a differentiation of regimes perceived as having lower or higher volatility. Size of the utility is also considered, since a larger utility can better absorb the impact of temporary, or one-time, adverse events.

Issuers with multiple supportive regulatory jurisdictions, a balanced sales mix among residential, commercial, industrial and governmental customers in a large service territory with a robust and diverse economy generally receive a higher score for this sub-factor than issuers that lack these characteristics. Issuers with a small service territory economy that has a high dependence on one or two sectors , especially highly cyclical industries, generally receive lower scores for this sub-factor, as do issuers with meaningful exposure to economic dislocations caused by natural disasters.

For issuers that are vertically integrated utilities having a meaningful amount of generation, this sub-factor has a weighting of 5%. For electric transmission and distribution utilities without meaningful generation and for natural gas local distribution companies, this sub-factor has a weighting of 10%.

Generation and Fuel Diversity

We consider the fuel type of the issuer's generation and important power purchase agreements, the ability of the issuer to shift its generation and power purchases when there are changes in fuel prices, the extent to which the utility and its rate-payers are exposed to or insulated from changes in commodity prices, and exposure to challenged sources and threatened sources (see the explanations for how we generally characterize these generation sources in the table below).

A regulated utility's capacity mix may not in itself be an indication of fuel diversity or the ability to shift fuels, because utilities may keep old and inefficient plants (e.g., natural gas boilers) to serve peak load. For this reason, we do not incorporate set percentages reflecting an "ideal" or "sub-par" mix for capacity or even generation. In addition to looking at a utility's generation mix to evaluate fuel diversity, we consider the efficiency of the utility's plants, their placement on the regional dispatch curve, and the demonstrated ability/inability of the utility to shift its generation mix in accordance with changing commodity prices.

Issuers having a balanced mix of fuel types as well as low exposure to challenged and threatened sources of generation typically receive higher scores for this sub-factor. Issuers that have concentration in one or two sources of generation, especially if they are threatened or challenged sources, typically receive lower scores.

In assessing an issuer's extent of exposure to challenged and threatened sources , we consider not only the existence of those plants in the utility's portfolio, but also the relevant factors that determine the impact on the utility and on its rate-payers. For instance, an issuer that has a fairly high percentage of its generation from challenged sources could be assessed very differently if its peers experience the same magnitude of those issues than if its peers have no exposure to challenged or threatened sources. In assessing threatened sources, we consider a utility's progress in its plan to replace those sources, its reserve margin, the availability of purchased power capacity in the region, and the overall impact of the replacement plan on the issuer's rates relative to its peer group. We also consider the extent to which the utility's generation resources plan is aligned with the relevant government's fuel/energy policy and the economic support of the underlying economy (e.g., if the fuel or plants are important sources of jobs and tax revenue).

Factor: Financial Strength (40%)

Why it matters

Financial strength is necessary for a regulated electric and gas utility to attract capital at a reasonable cost in order to invest in its generation, transmission and distribution assets, so the utility can fulfill its service obligations at a reasonable cost to rate-payers and service debt. The financial strength of utilities, which are characterized by large investments in long-lived property, plant and equipment, includes the ability to service debt and provide a return to shareholders.

The financial statements of regulated electric and gas utilities have certain aspects that affect financial analysis, including disparate treatment of certain elements under US Generally Accepted Accounting Principles (GAAP) compared with International Financial Reporting Standards (IFRS). Regulatory accounting may permit utilities to defer certain costs (thereby creating regulatory assets) that a non-utility corporate entity would have to expense. For instance, a regulated utility may be able to defer a substantial portion of costs related to recovery from a storm based on the general regulatory framework for those expenses, even if the utility does not have a specific order to collect the expenses from rate-payers over a set period. A regulated utility may be able to accrue and defer a return on equity (in addition to capitalizing interest) for construction work in progress for an approved project based on the assumption that it will be able to collect that deferred equity return once the asset comes into service. Because of the disparate treatment of certain elements under the different accounting standards , we focus more on a utility's cash flow than on its reported net income.

Conversely, utilities may collect certain costs in rates well ahead of the time they must be paid (for instance, pension costs), thereby creating regulatory liabilities. Many of our metrics focus on Cash Flow from Operations Before Changes in Working Capital (CFO Pre-WC) because, unlike Funds from Operations (FFO), it captures the changes in long-term regulatory assets and liabilities.

However, under IFRS the two metrics are essentially the same. In general, we view changes in working capital as being less useful in the financial analysis of a utility because such changes are often seasonal (for example, power demand is generally greatest in the summer) or caused by changes in fuel prices that are typically a relatively automatic pass-through to the customer. We nonetheless consider the impact of working capital changes in analyzing a utility's liquidity (see the "Liquidity" section in "Other rating considerations").

CFO Pre-Working Capital Plus Interest Expense / Interest Expense

This metric is an indicator of a utility's ability to cover the cost of its borrowed capital.

CFO Pre-Working Capital / Debt

This metric provides important indications of the cash-generating ability of a utility compared to its total debt.

CFO Pre-Working Capital Minus Dividends / Debt

This ratio is an indicator for financial leverage as well as an indicator of the strength of a utility's cash flow after dividend payments are made. Dividend obligations of utilities are often substantial, quasi-permanent outflows that can affect the ability of a utility to cover its debt obligations, and this ratio can also provide insight into the financial policies of a utility or utility holding company. The higher the level of retained cash flow relative to a utility's debt, the more cash the utility has to support its capital expenditure program.

Debt / Book Capitalization

This ratio is a traditional measure of balance sheet leverage. Total capitalization includes minority interest and deferred taxes in addition to total debt, preferred stock, other hybrid securities, and common equity. Since the presence or absence of deferred taxes is a function of national tax policy, comparing utilities using this ratio may be more meaningful among utilities in the same country or in countries with similar tax policies. High debt levels in comparison to capitalization can indicate higher interest obligations, can limit the ability of a utility to raise additional financing if needed, and can lead to leverage covenant violations in bank credit facilities or other financing agreements. We also examine debt/capitalization ratios as defined in applicable covenants (which typically exclude deferred taxes from capitalization) relative to the covenant threshold level. A high ratio may result from a regulatory framework that does not permit a robust cushion of equity in the capital structure, or from a material write-off of an asset, which may not have affected current period cash flows but could affect future period cash flows relative to debt.

How we assess it for the scorecard
Scoring for this factor is based on four quantitative sub-factors: CFO Pre-Working Capital Plus Interest Expense/Interest Expense ; CFO Pre-Working Capital/Debt; CFO Pre-Working Capital Minus Dividends/Debt; and Debt/Book Capitalization.

There are two sets of thresholds for three of these ratios based on the level of the issuer's business risk – the Standard Grid and the Lower Business Risk (LBR) Grid. In our view, the different types of utility entities rated using this methodology have different levels of business risk.

Generation utilities and vertically integrated utilities generally have a higher level of business risk because they are engaged in power generation, so we apply the Standard Grid. We view power generation as the highest-risk component of the electric utility business, as generation plants are typically the most expensive part of a utility's infrastructure (representing potential asse t concentration risk) and are subject to the greatest risks in both construction and operation, including the risk that incurred costs will either not be recovered in rates or recovered with material delays.

Other types of utilities may have lower business risk, such that we consider that they are more appropriately assessed using the LBR Grid, due to factors that could include a generally greater transfer of risk to customers, very strong insulation from exposure to commodity price movements, good protection from volumetric risks, fairly limited capex needs and/or low exposure to storms, major accidents and natural disasters. For instance, we consider many US natural gas LDCs and certain US electric T&Ds , which lack generation but generally retain some procurement responsibilities for customers, as typically having a lower business risk profile than their vertically integrated peers. In cases of T&Ds that we do not view as having materially lower risk than their vertically integrated peers, we apply the Standard grid. This could result from a regulatory framework that exposes them to energy supply risk, large capital expenditures for required maintenance or upgrades, a heightened exposure to catastrophic climate events , increased regulatory scrutiny due to poor reliability or other considerations. The Standard Grid also applies to LDCs that in our view do not have materially lower risk; for instance, due to their ownership of high pressure pipes or older systems requiring extensive gas main replacements, where gas commodity costs are not fully recovered in a reasonably contemporaneous manner, where the LDC is not well-insulated from declining volumes, or if the jurisdiction of operation has aggressive policies to limit or reduce its business.

CFO Pre-Working Capital Plus Interest Expense / Interest Expense

The numerator is the sum of CFO Pre-WC and interest expense, and the denominator is interest expense.

CFO Pre-Working Capital / Debt

The numerator is CFO Pre-WC, and the denominator is total debt.

CFO Pre-Working Capital Minus Dividends / Debt

The numerator is CFO Pre-WC minus dividends, and the denominator is total debt.

Debt / Book Capitalization

The numerator is total debt, and the denominator is book capitalization.

Notching factor: Structural Subordination of Holding Companies

Our assessment of the Structural Subordination of Holding Companies may result in a downward adjustment to the preliminary outcome that results from the four weighted factors. We apply this adjustment in whole-notch increments, with a maximum of three alphanumeric notches down from the preliminary scorecard-indicated outcome to arrive at the scorecard-indicated outcome.

In cases where we consider that the credit weakness or credit strength represented by the notching factor is greater than the scorecard range, we incorporate this view into the rating, which may be different from the scorecard-indicated outcome. For a discussion of scorecard mechanics, please see the "Using the scorecard to arrive at a scorecard-indicated outcome" section.

Why it matters

Notching for the structural subordination of holding companies is important because in the regulated utility sector, barriers to movement of cash among companies in the corporate family can vary, depending on the regulatory framework. These barriers can lead to significantly different probabilities of default for holding companies (HoldCos) and operating subsidiaries (OpCos).

A typical utility company structure consists of a HoldCo that owns one or more OpCos. OpCos may be regulated utilities or non-utility companies. A HoldCo typically has no operations – its assets are mostly limited to its equity interests in subsidiaries, and potentially other investments in subsidiaries that are structured as equity, debt or even hybrid instruments.

Most HoldCos present their financial statements on a consolidated basis that blurs legal considerations about priority of creditors based on the legal structure of the family, and scorecard scoring is thus based on consolidated ratios. However, HoldCo creditors typically have a secondary claim on the group's cash flows and assets after OpCo creditors. We refer to this as structural subordination because it is the corporate legal structure, rather than specific subordination provisions, that causes creditors at each of the utility and non-utility subsidiaries to have a more direct claim on the cash flows and assets of their respective OpCo obligors. By contrast, the debt of the HoldCo is typically serviced primarily by dividends that are up-streamed by the OpCos. The HoldCo and OpCo may also have intercompany agreements, including tax sharing agreements, that can be another source of cash to the HoldCo. Under normal circumstances, these dividends are made from net income, after payment of the OpCo's interest and preferred dividends.

Structural subordination also affects loss given default. Under most default scenarios, an OpCo's creditors will be satisfied from the value residing at that OpCo before any of the OpCo's assets can be used to satisfy claims of the HoldCo's creditors. Actual priority in a default scenario will be determined by many factors, including the corporate and bankruptcy laws of the jurisdiction, the asset value of each OpCo, specific financing terms, inter-relationships among members of the family, etc. The prevalence of debt issuance at the OpCo level is another reason that structural subordination is usually a more serious concern in the utility sector than for investment-grade issuers in other non-financial corporate sectors.

The first four factors are primarily oriented to OpCos (and to some extent for HoldCos with minimal structural subordination; for example, there is no current structural subordination to debt at the operating company if all of the utility family's debt and preferred stock is issued at the HoldCo level, although there is structural subordination to other liabilities at the OpCo level). The additional risk from structural subordination is addressed via a notching adjustment to bring scorecard-indicated outcomes (on average) closer to the actual ratings of HoldCos.

How we assess it for the scorecard

Scorecard-indicated outcomes of holding companies may be notched down based on structural subordination. The risk factors and mitigants that impact structural subordination are varied and can be present in different combinations, such that a formulaic approach is not practical and case-by-case analyst judgment of the interaction of all pertinent factors that may increase or decrease its importance to the credit risk of an issuer is essential.

Some of the potentially pertinent features that could increase the extent or impact of structural subordination include the following:

» Regulatory or other barriers to cash movement from OpCos to HoldCo

» Specific ring-fencing provisions

» Strict financial covenants at the OpCo level

» Higher leverage at the HoldCo level While higher leverage at the HoldCo does not increase structural subordination per se, it exacerbates the impact of any structural subordination that exists.

» Significant dividend limitations at an important OpCo

» HoldCo exposure to subsidiaries with high business risk or volatile cash flows

» Strained liquidity at the HoldCo level

» The group's investment program is primarily in businesses that are higher risk or new to the group

Some of the potentially mitigating features that could decrease the extent and/or impact of structural subordination include the following:

» Substantial diversity in cash flows from a variety of utility OpCos

» Meaningful dividends to HoldCo from unlevered utility OpCos

» Dependable, meaningful dividends to HoldCo from non-utility OpCos

» The group's investment program is primarily in strong utility businesses

» Inter-company guarantees - however, in many jurisdictions the value of an upstream guarantee may be limited by certain factors, including by the value that the OpCo received in exchange for granting the guarantee

Notching for structural subordination within the scorecard may range from 0 to three downward notches. Instances of extreme structural subordination are relatively rare, so the scorecard convention does not accommodate wider differences, although in the instances where we believe it is present, actual ratings do reflect the full impact of structural subordination.

A related issue is the relationship of ratings within a utility family with multiple operating companies, and sometimes intermediate holding companies. Some of the key issues are the same, such as the relative amounts of debt at the holding company level compared to the operating company level (or at one OpCo relative to another), and the extent to which operating companies have credit insulation due to regulation or other protective factors. Appendix A has additional insights on ratings within a utility family.

Other considerations

Ratings may reflect consideration of additional factors that are not in the scorecard, usually because the factor's credit importance varies widely among the issuers in the sector or because the factor may be important only under certain circumstances or for a subset of issuers. Such factors can include financial controls and the quality of financial reporting; corporate legal structure; the quality and experience of management; assessments of corporate governance, as well as environmental and social considerations; exposure to uncertain licensing regimes; and possible government interference in some countries. Regulatory, litigation, liquidity, technology and reputational risk, as well as changes to consumer and business spending patterns, competitor strategies and macroeconomic trends can also affect ratings.

The following are examples of additional considerations that may be reflected in our ratings and that may cause ratings to be different from scorecard-indicated outcomes.

Environmental, social and governance considerations

Where environmental, social and governance (ESG) issues are meaningful for credit profiles, we incorporate them into our ratings analysis in a variety of ways in the application of our sector-specific methodologies. As one part of our overall credit analysis, we consider how ESG risks could affect the qualitative and quantitative factors and sub-factors in the scorecard.

Even where ESG considerations do not affect the measures in the scorecard, or where they cannot be quantified, we incorporate them into our overall analysis of credit drivers that are meaningful to the rating. As a result, we may incorporate these ESG risks qualitatively outside of the scorecard. As part of our ratings analysis, we may establish Issuer Profile Scores (IPSs), which indicate our opinion of the extent to which a given issuer is exposed to E, S and G risks (incorporating ESG-specific mitigants) or benefits from its exposure to E, S or G. The IPSs are inputs to credit ratings. For more information, please see our methodology that describes our general principles for assessing ESG risks.[2]

Increasing requirements and efforts to reduce greenhouse gas emissions (known as carbon transition) may lead to higher costs for many regulated electric and gas utilities. In addition, the ownership or operation of assets that may become "stranded" (i.e., assets that become unprofitable due to carbon transition) may indicate higher risk.

We also consider the impact of decarbonization efforts on the electrification of heating, transportation and industry. In our assessment of the net impact of decarbonization on issuers in this sector, we consider the share of generation in the business mix, the location of generation assets and the technology employed and exposure to natural gas transportation and distribution. Pressure for issuers to decarbonize and implementation timelines may be affected by regulation, policies and the potential for renewable energy to displace carbon intensive generation in each market. In general, carbon-intensive generation assets such as coal-fired plants are most exposed to carbon transition risk, followed by gas-fired plants. Renewable energy projects and other low-carbon power generation assets are well-positioned to benefit from carbon transition. Our assessment of the net impact of decarbonization also takes into account the central role of electricity networks in decarbonization efforts. In contrast, decarbonization may reduce demand for gas networks in many markets, particularly for residential heating supply.

We also consider waste and pollution risks, including emissions of non-carbon air pollutants, which can also impose significant compliance costs on thermal generators, as well as long-term storage costs for nuclear generators, particularly in regions where the generators are fully or partially responsible for those costs. Issuers in this sector are also exposed to physical risks associated with climate change, including damage to electricity networks caused by storms or wildfires. For example, operators of hydro generators and water-cooled thermal plants may experience lower output during periods of low rainfall. Conversely, generators in hydro-dominated markets may be exposed to lower electricity prices during unusually wet periods. Issuers in this sector are also exposed to weather-related disasters and other catastrophic events, including nuclear accidents and natural gas pipeline explosions, as well as costs to enhance climate resilience or remediate environmental damage.

Social issues are often important considerations. Regulated electric and gas utilities are highly exposed to socially driven policy agendas resulting from public concern about affordable energy, energy security and the environment, often enabled by the direct involvement of governments and regulators in setting energy policy. In addition to health and safety risks associated with maintaining heavy equipment and machinery, the sector is also prone to event risks with social risk repercussions, such as nuclear and hydropower disasters and gas pipeline explosions.

Among the areas of focus in corporate governance are audit committee financial expertise, the incentives created by executive compensation packages, related-party transactions, interactions with outside auditors, and ownership structure.

Liquidity

Liquidity is an important rating consideration for all electric and gas utilities, and extremely weak liquidity can heavily affect ratings in many cases. However, the relative strength or weakness of liquidity may not have a substantial impact in discriminating between two issuers with an otherwise similar credit profile. Liquidity can be particularly important where issuers have large short-term demands on liquidity, for example in highly seasonal operating environments where working capital needs must be considered. We form an

opinion on likely near-term liquidity requirements from the perspective of both sources and uses of cash. For more information on our approach, please see our liquidity cross-sector methodology.[3]

Liquidity encompasses a company's ability to generate cash from internal sources as well as the availability of external sources of financing to supplement these internal sources. Liquidity and access to financing are of particular importance in this sector. Utility assets can often have a very long useful life- 30, 40 or even 60 years is not uncommon, as well as high costs. Partly as a result of construction cycles, the utility sector has experienced prolonged periods of negative free cash flow – essentially, the sum of its dividends and its capital expenditures for maintenance and growth of its infrastructure frequently exceeds cash from operations, such that a portion of capital expenditures must routinely be financed by debt or equity. Utilities are among the largest debt issuers in the corporate universe and typically require consistent access to the capital markets to assure adequate sources of funding and to maintain financial flexibility. Substantial portions of capital expenditures are non-discretionary (for example, maintenance, adding customers to the network, or meeting environmental mandates); however, utilities have been swift to cut or defer discretionary spending during economic downturns. Dividends represent a quasi-permanent outlay, because utilities typically only rarely cut their dividends. Liquidity is also important to meet maturing obligations, which can often be large,, and to meet collateral calls under any hedging agreements.

Due to the importance of liquidity, incorporating it as a factor with a fixed weighting in the scorecard would suggest an importance level that is often far different from the actual weight in the rating. In normal circumstances, most companies in the sector have good access to liquidity. The industry generally requires, and for the most part has, large, syndicated, multi-year committed credit facilities. In addition, utilities have demonstrated strong access to capital markets , even under difficult conditions. As a result, liquidity generally has not been an issue for most utilities, and a utility with very strong liquidity may not warrant a rating distinction compared to a utility with strong liquidity. However, when there is weakness in liquidity or liquidity management, it can be the dominant consideration for ratings.

Our assessment of liquidity for regulated utilities involves an analysis of total sources and uses of cash over the next 12 months or more, as is done for all corporates. Using our financial projections of the utility and our analysis of its available sources of liquidity (including an assessment of the quality and reliability of alternate liquidity such as committed credit facilities), we consider how its projected sources of cash (cash from operations, cash on hand and existing committed multi-year credit facilities) compare to its projected uses (including all or most capital expenditures, dividends, maturities of short and long-term debt, our projection of potential liquidity calls on financial hedges, and important issuer-specific items such as special tax payments). We assume no access to capital markets or additional liquidity sources, no renewal of existing credit facilities, and no cut to dividends. We assess a company's liquidity profile under this scenario, its ability to make adjustments to improve its liquidity position, and any dependence on liquidity sources with lower quality and reliability.

Management strategy

The quality of management is an important factor supporting the credit strength of a regulated utility or utility holding company. Assessing the execution of business plans over time can be helpful in assessing management's business strategies, policies, and philosophies and in evaluating management performance relative to performance of competitors and our projections. Management's track record of adhering to stated plans, commitments and guidelines provides insight into management's likely future performance, including in stressed situations.

We assess financial policy (including dividend policy and planned capital expenditures) and how management balances the potentially competing interests of shareholders, fixed income investors and other stakeholders. Dividends and discretionary capital expenditures are the two primary components over which management has the greatest control in the short term. For holding companies, we consider the extent to which management stretches its payout ratio (through aggressive increases or delays in needed decreases) in order to satisfy common shareholders. For a utility that is a subsidiary of a parent company with several utility subsidiaries, dividends to the parent may be more volatile depending on the cash generation and cash needs of that utility, because parents typically want to assure that each utility maintains the regulatory debt/equity ratio on which its rates have been set. The effect is that utility subsidiaries typically pay higher dividends when they have lower capital needs and lower dividends when they have higher capital expenditures or other cash needs. Any dividend policy that cuts into the regulatory debt/equity ratio is a material credit negative.

Size

Size can be a very important factor in our assessment of certain risks that affect ratings in this sector, including exposure to natural disasters, customer concentration, primarily to industrial customers in a single sector, and construction risks associated with large projects. While the scorecard incorporates the first two of these risks into the Diversification factor, for some issuers these considerations may be sufficiently important that the rating reflects a greater weight for these risks. Construction projects typically carry the risk of cost overruns and delays, but these risks are materially heightened for projects that are very large relative to the size of the utility.

While size brings certain economies of scale that can somewhat affect the utility's cost structure and competitiveness, rates are more heavily affected by costs related to fuel and fixed assets. Smaller utilities have sometimes been better able to focus their attention on meeting the expectations of a single regulator than their multi-state peers.

Interaction of utility ratings with government policies and sovereign ratings

Government actions can have a credit impact on regulated utilities directly through rate regulation, and indirectly through energy, environmental and tax policies. Government actions affect fuel prices, the mix of generating plants, the certainty and timing of revenues and costs, and the likelihood that regulated utilities will experience financial stress. While our evolving view of the impact of such policies and the general economic and financial climate is reflected in the ratings of each utility, some considerations do not lend themselves to incorporation in a simple scorecard.[4]

Non-utility operations

In some cases, regulated utilities have non-utility operations that are segments within the utility company, compared with the more common practice of housing such operations in one or more separate affiliates. In general, we evaluate the other businesses that are material in accordance with the appropriate methodology, and the rating on the regulated electric and gas utility reflects considerations from such methodologies. There may be analytical limitations in evaluating the utility and non-utility businesses where segment financial results are not fully available , and these may be addressed through estimation based on available information. Diversified non-utility operations generally increase the business risk profile of a regulated utility, which is a relatively low-risk business . To reflect this heightened risk, we may assign ratings that are lower than scorecard-indicated outcomes for companies with diversified operations.

Event risk

We also recognize the possibility that an unexpected event could cause a sudden and sharp decline in a utility's fundamental creditworthiness, which may cause actual ratings to be lower than the scorecard-indicated outcome. Event risks — which are varied and can range from leveraged recapitalizations to sudden regulatory changes or liabilities from an accident — can overwhelm even a stable, well-capitalized utility. Some other types of event risks include M&A, asset sales, spinoffs, shareholder distributions, litigation, pandemics, significant cybercrime events and geopolitical conflicts.

Financial controls

We rely on the accuracy of audited financial statements to assign and monitor ratings in this sector. The quality of financial statements may be influenced by internal controls, including the proper tone at the top, centralized operations, and consistency in accounting policies and procedures. Auditors' reports on the effectiveness of internal controls, auditors' comments in financial reports and unusual restatements of financial statements or delays in regulatory filings may indicate weaknesses in internal controls.

Parental support

Ownership can provide ratings lift for a particular company in the regulated electric and gas utilities sector if it is owned by a highly rated owner(s) and is viewed to be of strategic importance to those owners. In our analysis of parental support, we consider whether the parent has the financial capacity and strategic incentives to provide support to the issuer in times of stress or financial need (e.g., a major capital investment or advantaged operating agreement), or has already done so in the past. Conversely, if the parent puts a high dividend burden on the issuer, which in turn reduces its flexibility, the ratings would reflect this risk.

Government-related issuers may receive ratings uplift due to expected government support. However, for certain issuers, government ownership can have a negative impact on the underlying Baseline Credit Assessment.[5] For example, price controls, onerous taxation and high distributions can have a negative effect on an issuer's underlying credit profile.

Other institutional support

In some countries, large corporate issuers have received government or banking support in the event of financial difficulties because of their overall importance to the functioning of the economy. In Japan, our corporate ratings consider the support that has operated there for large and systemically important organizations. Over the years, this has resulted in lower levels of default than might otherwise have occurred. Our approach considers whether the presence of group and banking relationships may provide support when systemically important companies encounter significant financial stress.

Using the scorecard to arrive at a scorecard-indicated outcome

1. Measurement or estimation of factors in the scorecard

In the "Discussion of the scorecard factors" section, we explain our analytical approach for scoring each scorecard factor or sub-factor, and we describe why they are meaningful as credit indicators. When a factor comprises sub-factors, we score at the sub-factor level. Some factors do not have sub-factors, in which case we score at the factor level.

The information used in assessing the sub-factors is generally found in or calculated from information in the company's financial statements or regulatory filings, derived from other observations or estimated by Moody's analysts. We may also incorporate non-public information.

Our ratings are forward-looking and reflect our expectations for future financial and operating performance. However, historical results are helpful in understanding patterns and trends of a company's performance, as well as for peer comparisons. Financial metrics, unless otherwise indicated, are typically calculated based on an average of the most recent three years of reported results. However, the factors in the scorecard can be assessed using various time periods. For example, rating committees may find it analytically useful to examine both historical and expected future performance for periods of several years or more.

Given the long-term nature of utility assets and the often uneven nature of their capital expenditures, we consider a utility's historical financial performance as well as its prospective future performance. Multi-year periods are usually more representative of credit quality because utilities can experience swings in cash flows from one-time events, including such items as rate refunds, storm cost deferrals that create a regulatory asset, or securitization proceeds that reduce a regulatory asset. Nonetheless, we also look at trends in metrics for individual periods, which may influence our view of future performance and ratings.

All of the quantitative credit metrics incorporate our standard adjustments[6] to income statement, cash flow statement and balance sheet amounts for items such as restructuring, impairment, off-balance sheet accounts, receivable securitization programs, under-funded pension obligations, and recurring operating leases. We may also make other analytical adjustments that are specific to a particular issuer.

2. Mapping scorecard factors to a numeric score

After estimating or calculating each factor or sub-factor, each outcome is mapped to a broad Moody's rating category (Aaa, Aa, A, Baa, Ba, B, or Caa, also called alpha categories).

Qualitative factors are scored based on the description by broad rating category in the scorecard. The numeric value of each alpha score is based on the scale below.

Exhibit 3

Numeric equivalents for factor and sub-factor scores

Aaa	Aa	A	Baa	Ba	B	Caa	Ca
1	3	6	9	12	15	18	20

Source: Moody's Ratings

3. Determining the overall scorecard-indicated outcome

The numeric score for each weighted sub-factor (or each factor, when the factor has no sub-factors) is multiplied by the weight for that sub-factor (or factor), with the results then summed to produce an aggregate numeric score before notching factors (the preliminary outcome). We then consider whether the preliminary outcome that results from the four weighted factors should be notched downward in order to arrive at an aggregate numeric score after notching factors, based on Holding Company Structural

Subordination. Numerically, a downward notch adds 1 to the score, and an upward notch subtracts 1 from the score. In aggregate, the notching factor can result in a total of up to three downward notches from the preliminary outcome to arrive at the scorecard-indicated outcome.

The aggregate numeric score before and after notching factors is mapped to an alphanumeric]. For example, an issuer with an aggregate numeric score before notching factors of 11.7 would have a Ba2 preliminary outcome, based on the ranges in the table below. If the combined notching factors totaled two downward notches, the aggregate numeric score after notching factors would be 13.7, which would map to a B1 scorecard-indicated outcome.

Exhibit 4
Scorecard-indicated outcome

Aggregate numeric score	Scorecard-indicated outcome
x < 1.5	Aaa
1.5 ≤ x < 2.5	Aa1
2.5 ≤ x < 3.5	Aa2
3.5 ≤ x < 4.5	Aa3
4.5 ≤ x < 5.5	A1
5.5 ≤ x < 6.5	A2
6.5 ≤ x < 7.5	A3
7.5 ≤ x < 8.5	Baa1
8.5 ≤ x < 9.5	Baa2
9.5 ≤ x < 10.5	Baa3
10.5 ≤ x < 11.5	Ba1
11.5 ≤ x < 12.5	Ba2
12.5 ≤ x < 13.5	Ba3
13.5 ≤ x < 14.5	B1
14.5 ≤ x < 15.5	B2
15.5 ≤ x < 16.5	B3
16.5 ≤ x < 17.5	Caa1
17.5 ≤ x < 18.5	Caa2
18.5 ≤ x < 19.5	Caa3
x ≥ 19.5	Ca

Source: Moody's Ratings

In general, the scorecard-indicated outcome is oriented to the corporate family rating (CFR) for speculative-grade issuers and to the senior unsecured rating for investment-grade issuers. For issuers that benefit from rating uplift from parental support, government ownership or other institutional support, we consider the underlying credit strength or Baseline Credit Assessment for comparison to the scorecard-indicated outcome. For an explanation of the Baseline Credit Assessment, please refer to *Rating Symbols and Definitions* and to our cross-sector methodology for government-related issuers.[7]

Assigning issuer-level and instrument-level ratings

After considering the scorecard-indicated outcome, other considerations and relevant cross-sector methodologies, we typically assign a corporate family rating (CFR) to speculative-grade issuers or a senior unsecured rating for investment-grade issuers. For issuers that benefit from rating uplift from government ownership, we may assign a Baseline Credit Assessment.[8]

Individual debt instrument ratings may be notched up or down from the CFR or the senior unsecured rating to reflect our assessment of differences in expected loss related to an instrument's seniority level and collateral. The documents that provide broad guidance for such notching decisions are the rating methodology on loss given default for speculative-grade non-financial companies, the methodology for notching corporate instrument ratings based on differences in security and priority of claim, and the methodology for assigning short-term ratings.[9]

Key rating assumptions

For information about key rating assumptions that apply to methodologies generally, please see *Rating Symbols and Definitions*.[10]

Limitations

In the preceding sections, we have discussed the scorecard factors and many of the other considerations that may be important in assigning ratings. In this section, we discuss limitations that pertain to the scorecard and to the overall rating methodology.

Limitations of the scorecard

There are various reasons why scorecard-indicated outcomes may not map closely to actual ratings.

The scorecard in this rating methodology is a relatively simple tool that can be used in most cases to approximate credit profiles of issuers in this sector and to explain, in summary form, many of the factors that are generally most important in assigning ratings to these issuers. Credit loss and recovery considerations, which are typically more important as an issuer gets closer to default, may not be fully captured in the scorecard. The scorecard is also limited by its upper and lower bounds, causing scorecard-indicated outcomes to be less likely to align with ratings for issuers at the upper and lower ends of the rating scale.

The weights for each factor and sub-factor in the scorecard represent an approximation of their importance for rating decisions across the sector, but the actual importance of a particular factor may vary substantially based on an individual company's circumstances.

Factors that are outside the scorecard, including those discussed above in the "Other considerations" section, may be important for ratings, and their relative importance may also vary from company to company. In addition, certain broad methodological considerations described in one or more cross-sector rating methodologies may be relevant to ratings in this sector.[11] Examples of such considerations include the following: how sovereign credit quality affects non-sovereign issuers, the assessment of credit support from other entities, the relative ranking of different classes of debt and hybrid securities, and the assignment of short-term ratings.

We may use the scorecard over various historical or forward-looking time periods. Furthermore, in our ratings we often incorporate directional views of risks and mitigants in a qualitative way.

General limitations of the methodology

This methodology document does not include an exhaustive description of all factors that we may consider in assigning ratings in this sector. Companies in the sector may face new risks or new combinations of risks, and they may develop new strategies to mitigate risk. We seek to incorporate all material credit considerations in ratings and to take the most forward-looking perspective that visibility into these risks and mitigants permits.

Ratings reflect our expectations for an issuer's future performance; however, as the forward horizon lengthens, uncertainty increases and the utility of precise estimates, as scorecard inputs or in other considerations, typically diminishes. Our forward-looking opinions are based on assumptions that may prove, in hindsight, to have been incorrect. Reasons for this could include unanticipated changes in any of the following: the macroeconomic environment, general financial market conditions, industry competition, disruptive technology, or regulatory and legal actions. In any case, predicting the future is subject to substantial uncertainty.

Appendix A: Approach to ratings within a utility family

Typical composition of a utility family

A typical utility company structure consists of a HoldCo that owns one or more OpCos). OpCos may be regulated utilities or non-utility companies. Financing of these entities varies by region, in part due to the regulatory framework. A HoldCo typically has no operations – its assets are mostly limited to its equity interests in subsidiaries, and potentially other investments in subsidiaries or minority interests in other companies. However, in certain cases there may be material operations at the HoldCo level. Financing can occur primarily at the OpCo level, primarily at the HoldCo level, or at both HoldCo and OpCos in varying proportions. When a HoldCo has multiple utility OpCos, they will often be located in different regulatory jurisdictions. A HoldCo may have both levered and unlevered OpCos.

General approach to a utility family

In our analysis, we generally consider the stand-alone credit profile of an OpCo and the credit profile of its ultimate parent HoldCo (and any intermediate HoldCos), as well as the profile of the family as a whole, while acknowledging that these elements can have cross-family credit implications in varying degrees, principally based on the regulatory framework of the OpCos and the financing model (which has often developed in response to the regulatory framework).

In addition to considering individual OpCos under this (or another applicable) methodology, we typically[12] approach a HoldCo rating by assessing the qualitative and quantitative factors in this methodology for the consolidated entity and each of its utility subsidiaries. Ratings of individual entities in the issuer family may be pulled up or down based on the interrelationships among the companies in the family and their relative credit strength.

In considering how closely aligned or how differentiated ratings should be among members of a utility family, we assess a variety of factors, including:

- Regulatory or other barriers to cash movement among OpCos and from OpCos to HoldCo
- Differentiation of the regulatory frameworks of the various OpCos
- Specific ring-fencing provisions at particular OpCos
- Financing arrangements – for instance, each OpCo may have its own financing arrangements, or the sole liquidity facility may be at the parent; there may be a liquidity pool among certain but not all members of the family; certain members of the family may be better able to withstand a temporary hiatus of external liquidity or access to capital markets
- Financial covenants and the extent to which an Event of Default by one OpCo limits availability of liquidity to another member of the family
- The extent to which higher leverage at one entity increases default risk for other members of the family
- An entity's exposure to or insulation from an affiliate with high business risk
- Structural features or other limitations in financing agreements that restrict movements of funds, investments, provision of guarantees or collateral, etc.
- The relative size and financial significance of any particular OpCo to the HoldCo and the family

Our approach to a Hybrid HoldCo depends in part on the importance of its non-utility operations and the availability of information on individual businesses. If the businesses are material and their individual results are fully detailed in financial disclosures, we may be able to assess each material business individually by reference to the relevant Moody's methodologies to arrive at a composite assessment for the combined businesses.[13] If non-utility operations are material but are not available in financial disclosures, we may look at the consolidated entity under more than one methodology. When non-utility operations are less material but could still impact the overall credit profile, the difference in business risks and our estimation of their impact on financial performance will be qualitatively incorporated in the rating.

Higher barriers to cash movement with financing predominantly at the OpCos

Where higher barriers to cash movement exist at an OpCo or OpCos due to the regulatory framework or debt structural features, ratings among family members are likely to be more differentiated. The degree of separateness may be greater or smaller and is assessed on a case-by-case basis, because situational considerations are important.

One area we consider is financing arrangements. For instance, there will tend to be greater differentiation if each member of a family has its own bank credit facilities and difficulties experienced by one entity would not trigger events of default for other entities. While the existence of a money pool might appear to reduce separateness between the participants, there may be regulatory barriers within money pools that preserve separateness. For instance, non-utility entities may have access to the pool only as a borrower, only as a lender, and even the utility entities may have regulatory limits on their borrowings from the pool or their credit exposures to other pool members. If the only source of external liquidity for a money pool is borrowings by the HoldCo under its bank credit facilities, there would be less separateness, especially if the utilities were expected to depend on that liquidity source. However, the ability of an OpCo to finance itself by accessing capital markets must also be considered. Inter-company tax agreements can also have an impact on our view of how separate the risks of default are.

For a HoldCo, the greater the regulatory, economic, and geographic diversity of its OpCos, the greater its potential separation from the default probability of any individual subsidiary. Conversely, if a HoldCo's actions have made it clear that the HoldCo will provide support for an OpCo encountering some financial stress (for instance, due to delays and/or cost over-runs on a major construction project), we would be likely to perceive less separateness.

Even where high barriers to cash movement exist, onerous leverage at a parent company may not only give rise to greater notching for structural subordination at the parent, it may also pressure an OpCo's rating, especially when there is a clear dependence on an OpCo's cash flow to service parent debt.

While most of the regulatory barriers to cash movement are very real, they are not absolute. Furthermore, while it is not usually in the interest of an insolvent parent or its creditors to bring an operating utility into a bankruptcy proceeding, such an occurrence is not impossible.

The greatest separateness occurs where strong regulatory insulation is supplemented by effective ring- fencing provisions that fully separate the management and operations of the OpCo from the rest of the family and limit the parent's ability to cause the OpCo to commence bankruptcy proceedings as well as limiting dividends and cash transfers. Typically, most entities in US utility families (including HoldCos and OpCos) are rated within 3 notches of each other. However, it is possible for the HoldCo and OpCos in a family to have much wider notching due to the combination of regulatory imperatives and strong ring-fencing that includes a significant minority shareholder who must agree to important corporate decisions, including a voluntary bankruptcy filing.

Lower barriers to cash movement with financing predominantly at the OpCos

Our approach to rating issuers within a family where there are lower regulatory barriers to movement of cash from OpCos to HoldCos places greater emphasis on the credit profile of the consolidated group. Individual OpCos are considered based on their individual characteristics and their importance to the family, and their assigned ratings are typically banded closely around the consolidated credit profile of the group due to the expectation that cash will transit relatively freely among family entities.

Some utilities may have OpCos in jurisdictions where cash movement among certain family members is more restricted by the regulatory framework, while cash movement from and/or among OpCos in other jurisdictions is less restricted. In these situations, OpCos with more restrictions may vary more widely from the consolidated credit profile while those with fewer restrictions may be more tightly banded around the other entities in the corporate family group.

Appendix B: Regional and other considerations

Notching considerations for US first mortgage bonds

In most regions, our approach to notching between different debt classes of the same regulated utility issuer follows the guidance on notching corporate instrument ratings based on differences in security and priority of claim, including a one notch differential between senior secured and senior unsecured debt.[14] However, in most cases we have two notches between the first mortgage bonds and senior unsecured debt of regulated electric and gas utilities in the US. Wider notching differentials between debt classes may also be appropriate in speculative-grade issuers.[15]

First mortgage bond holders in the US generally benefit from a first lien on most of the fixed assets used to provide utility service, including such assets as generating stations, transmission lines, distribution lines, switching stations and substations, and gas distribution facilities, as well as a lien on franchise agreements. In our view, the critical nature of these assets to the issuers and to the communities they serve has been a major factor that has led to very high recovery rates for this class of debt in situations of default, thereby justifying a two-notch uplift. The combination of the breadth of assets pledged and the bankruptcy-tested recovery experience has been unique to the US.

In some cases, there is only a one-notch differential between US first mortgage bonds and the senior unsecured rating. For instance, this is likely when the pledged property is not considered critical infrastructure for the region, or if the mortgage is materially weakened by carve-outs, lien releases or similar creditor-unfriendly terms.

Securitization

The use of securitization, a financing technique utilizing a discrete revenue stream (typically related to recovery of specifically defined expenses) that is dedicated to servicing specific securitization debt, has primarily been used in the US, where it has been pervasive in the past. The first generation of securitization bonds were primarily related to recovery of the negative difference between the market value of utilities' generation assets and their book value when certain states switched to competitive electric supply markets and utilities sold their generation (so-called stranded costs). This technique was then used for significant storm costs (especially hurricanes) and was eventually broadened to include environmental related expenditures, deferred fuel costs, or even deferred miscellaneous expenses. In its simplest form, a securitization isolates and dedicates a stream of cash flow into a separate special purpose entity (SPE). The SPE uses that stream of revenue and cash flow to provide annual debt service for the securitized debt instrument. Securitization is typically underpinned by specific legislation to segregate the securitization revenues from the utility's revenues to assure their continued collection, and the details of the enabling legislation may vary from state to state. The utility benefits from the securitization because it receives an immediate source of cash (although it gives up the opportunity to earn a return on the corresponding asset), and ratepayers benefit because the cost of the securitized debt is lower than the utility's cost of debt and much lower than its all-in cost of capital, which reduces the revenue requirement associated with the cost recovery.

In the presentation of US securitization debt in published financial ratios, we make our own assessment of the appropriate credit representation but in most cases follow the accounting in audited statements under US Generally Accepted Accounting Principles (GAAP), which in turn considers the terms of enabling legislation. As a result, accounting treatment may vary. In most states, utilities have been required to consolidate securitization debt under GAAP, even though it is technically non-recourse.

In general, we view securitization debt of utilities as being on-credit debt, in part because the rates associated with it reduce the utility's headroom to increase rates for other purposes while keeping all-in rates affordable to customers. Thus, where accounting treatment is off balance sheet, we adjust the company's ratios by including the securitization debt and related revenues for our analysis. Where the securitized debt is on balance sheet, our credit analysis focuses on the ratios that exclude securitization debt and related revenues. Since securitization debt amortizes mortgage-style, including it makes ratios look worse in early years (when most of the revenue collected goes to pay interest) and better in later years (when most of the revenue collected goes to pay principal).

Appendix C: Treatment of Power Purchase Agreements ("PPAs")

Although many utilities own and operate power stations, some have entered into PPAs to source electricity from third parties to satisfy retail demand. The motivation for these PPAs may be one or more of the following: to outsource operating risks to parties more skilled in power station operation, to provide certainty of supply, to reduce balance sheet debt, to fix the cost of power, or to comply with regulatory mandates regarding power sourcing, including renewable portfolio standards. While we regard PPAs that reduce operating or financial risk as a credit positive, some aspects of PPAs may negatively affect the credit of utilities. The most conservative treatment would be to treat a PPA as a debt obligation of the utility as, by paying the capacity charge, the utility is effectively providing the funds to service the debt associated with the power station. At the other end of the continuum, the financial obligations of the utility could also be regarded as an ongoing operating cost, with no long-term capital component recognized.

Under most PPAs, a utility is obliged to pay a capacity charge to the power station owner (which may be another utility or an Independent Power Producer – IPP); this charge typically covers a portion of the IPP's fixed costs in relation to the power available to the utility. These fixed payments usually help to cover the IPP's debt service and are made irrespective of whether the utility calls on the IPP to generate and deliver power. When the utility requires generation, a further energy charge, to cover the variable costs of the IPP, will also typically be paid by the utility. Some other similar arrangements are characterized as tolling agreements, or long-term supply contracts, but most have similar features to PPAs and thus we analyze them as PPAs.

PPAs are recognized qualitatively to be a future use of cash whether or not they are treated as debt-like obligations in financial ratios

The starting point of our analysis is the issuer's audited financial statements – we consider whether the utility's accountants determine that the PPA should be treated as a debt equivalent, a capitalized lease, an operating lease, or in some other manner. PPAs have a wide variety of operational and financial terms, and it is our understanding that accountants are required to have a very granular view into the particular contractual arrangements in order to account for these PPAs in compliance with applicable accounting rules and standards. However, accounting treatment for PPAs may not be entirely consistent across US GAAP, IFRS or other accounting frameworks. In addition, we may consider that factors not incorporated into the accounting treatment may be relevant (which may include the scale of PPA payments, their regulatory treatment including cost recovery mechanisms, or other factors that create financial or operational risk for the utility that is greater, in our estimation, than the benefits received). When the accounting treatment of a PPA is a debt or lease equivalent (such that it is reported on the balance sheet, or disclosed as an operating lease and thus included in our adjusted debt calculation), we generally do not make adjustments to remove the PPA from the balance sheet.

However, in relevant circumstances we consider making adjustments that impute a debt equivalent to PPAs that are off-balance sheet for accounting purposes.

Regardless of whether we consider that a PPA warrants or does not warrant treatment as a debt obligation, we assess the totality of the impact of the PPA on the issuer's probability of default. Costs of a PPA that cannot be recovered in retail rates create material risk, especially if they also cannot be recovered through market sales of power.

Additional considerations for PPAs

PPAs have a wide variety of financial and regulatory characteristics, and we may treat each particular circumstance differently. Factors which determine where on the continuum we treat a particular PPA include the following:

» **Risk management:** An overarching principle is that PPAs have normally been used by utilities as a risk management tool and we recognize that this is the fundamental reason for their existence. Thus, we will not automatically penalize utilities for entering into contracts for the purpose of reducing risk associated with power price and availability. Rather, we will look at the aggregate commercial position, evaluating the risk to a utility's purchase and supply obligations. In addition, PPAs are similar to other long-term supply contracts used by other industries and their treatment should not therefore be fundamentally different from that of other contracts of a similar nature.

- **Pass-through capability:** Some utilities have the ability to pass through the cost of purchasing power under PPAs to their customers. As a result, the utility takes no risk that the cost of power is greater than the retail price it will receive. Accordingly we regard these PPA obligations as operating costs with no long-term debt-like attributes. PPAs with no pass-through ability have a greater risk profile for utilities. In some markets, the ability to pass through costs of a PPA is enshrined in the regulatory framework, and in others can be dictated by market dynamics. As a market becomes more competitive or if regulatory support for cost recovery deteriorates, the ability to pass through costs may decrease and, as circumstances change, our treatment of PPA obligations will alter accordingly.
- **Price considerations:** The price of power paid by a utility under a PPA can be substantially above or below the market price of electricity. A below-market price will motivate the utility to purchase power from the IPP in excess of its retail requirements, and to sell excess electricity in the spot market. This can be a significant source of cash flow for some utilities. On the other hand, utilities that are compelled to pay capacity payments to IPPs when they have no demand for the power or at an above-market price may suffer a financial burden if they do not get full recovery in retail rates. We will focus particularly on PPAs that have mark-to-market losses, which typically indicates that they have a material impact on the utility's cash flow.
- **Excess reserve capacity:** In some jurisdictions, there is substantial reserve capacity and thus a significant probability that the electricity available to a utility under PPAs will not be required by the market. This increases the risk to the utility that capacity payments will need to be made when there is no demand for the power. We may determine that all of a utility's PPAs represent excess capacity, or that a portion of PPAs are needed for the utility's supply obligations plus a normal reserve margin, while the remaining portion represents excess capacity. In the latter case, we may impute debt to specific PPAs that are excess or take a proportional approach to all of the utility's PPAs.
- **Risk-sharing:** Utilities that own power plants bear the associated operational, fuel procurement and other risks. These must be balanced against the financial and liquidity risk of contracting for the purchase of power under a PPA. We will examine on a case-by case basis the relative credit risk associated with PPAs in comparison to plant ownership.
- **Purchase requirements:** Some PPAs are structured with either options or requirements to purchase the asset at the end of the PPA term. If the utility has an economically meaningful requirement to purchase, we would most likely consider it to be a debt obligation. In most such cases, the obligation would already receive on-balance sheet treatment under relevant accounting standards.
- **Default provisions:** In most cases, the remedies for default under a PPA do not include acceleration of amounts due, and in many cases PPAs would not be considered as debt in a bankruptcy scenario and could potentially be cancelled. Thus, PPAs may not materially increase Loss Given Default for the utility. In addition, PPAs are not typically considered debt for cross-default provisions under a utility's debt and liquidity arrangements. However, the existence of non-standard default provisions that are debt-like would have a large impact on our treatment of a PPA. In addition, payments due under PPAs are senior unsecured obligations, and any inability of the utility to make them materially increases default risk.

Methods for estimating a liability amount for PPAs

According to the weighting and importance of the PPA to each utility and the level of disclosure, we may approximate a debt obligation equivalent for PPAs using one or more of the methods discussed below. In each case, we look holistically at the PPA's credit impact on the utility, including the ability to pass through costs and curtail payments, the materiality of the PPA obligation to the overall business risk and cash flows of the utility, operational constraints that the PPA imposes, the maturity of the PPA obligation, the impact of purchased power on market-based power sales (if any) that the utility will engage in, and our view of future market conditions and volatility.

- **Operating cost:** If a utility enters into a PPA for the purpose of providing an assured supply and there is reasonable assurance that regulators will allow the costs to be recovered in regulated rates, we may view the PPA as being most akin to an operating cost. Provided that the accounting treatment for the PPA is, in this circumstance, off-balance sheet, we will most likely make no adjustment to bring the obligation onto the utility's balance sheet.

- **Annual obligation x 6:** In some situations, the PPA obligation may be estimated by multiplying the annual payments by a factor of six (in most cases). This method is sometimes used in the capitalization of operating leases. This method may be used as an approximation where the analyst determines that the obligation is significant but cannot otherwise be quantified due to limited information.
- **Net present value:** Where the analyst has sufficient information, we may add the NPV of the stream of PPA payments to the debt obligations of the utility. The discount rate used will be our estimate of the cost of capital of the utility.
- **Debt look-through:** In some circumstances, where the debt incurred by the IPP is directly related to the off-taking utility, there may be reason to allocate the entire debt (or a proportional part related to share of power dedicated to the utility) of the IPP to that of the utility.
- **Mark-to-market:** In situations in which we believe that the PPA prices exceed the market price and thus will create an ongoing liability for the utility, we may use a net mark-to-market method, in which the NPV of the utility's future out-of-the-money net payments will be added to its total debt obligations.
- **Consolidation:** In some instances where the IPP is wholly dedicated to the utility, it may be appropriate to consolidate the debt and cash flows of the IPP with that of the utility. If the utility purchases only a portion of the power from the IPP, then that proportion of debt might be consolidated with the utility.

If we have determined to impute debt to a PPA for which the accounting treatment is not on-balance sheet, we will, in some circumstances, use more than one method to estimate the debt equivalent obligations imposed by the PPA, and compare results. If circumstances (including regulatory treatment or market conditions) change over time, the approach that is used may also vary.

Moody's related publications

Credit ratings are primarily determined through the application of sector credit rating methodologies. Certain broad methodological considerations (described in one or more cross-sector methodologies) may also be relevant to the determination of credit ratings of issuers and instruments. A list of sector and cross-sector methodologies can be found here.

For data summarizing the historical robustness and predictive power of credit ratings, please click here.

For further information, please refer to *Rating Symbols and Definitions*, which is available here.

Endnotes

1 A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

2 A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

3 A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

4 For more information, see our cross-sector methodology that discusses general principles related to how sovereign credit quality can impact other ratings. A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

5 For an explanation of the Baseline Credit Assessment, please refer to *Rating Symbols and Definitions* and to our cross-sector methodology for government-related issuers. A link to a list of our sector and cross-sector methodologies and a link to *Rating Symbols and Definitions* can be found in the "Moody's related publications" section.

6 For an explanation of our standard adjustments, please see the cross-sector methodology that describes our financial statement adjustments in the analysis of non-financial corporations.

7 A link to a list of our sector and cross-sector methodologies and a link to *Rating Symbols and Definitions* can be found in the "Moody's related publications" section.

8 For an explanation of the Baseline Credit Assessment, please refer to *Rating Symbols and Definitions* and to our cross-sector methodology for government-related issuers. A link to a list of our sector and cross-sector methodologies and a link to *Rating Symbols and Definitions* can be found in the "Moody's related publications" section.

9 A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

10 A link to *Rating Symbols and Definitions* can be found in the "Moody's related publications" section.

11 A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

12 See paragraph at the end of this section for approaches to Hybrid HoldCos.

13 A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

14 A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

15 For more information, see our cross-sector methodology that describes general principles related to loss given default for speculative-grade companies. A link to a list of our sector and cross-sector methodologies can be found in the "Moody's related publications" section.

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Corporate Methodology

January 7, 2024

*(**Editor's Note:** On July 7, 2025, we republished this criteria article to make nonmaterial changes. See the "Revisions And Updates" section for details.)*

1. These criteria present S&P Global Ratings' methodology for rating corporate industrial companies and utilities. The criteria organize the analytical process according to a common framework and articulate the steps in developing the stand-alone credit profile (SACP) and issuer credit rating (ICR) for a corporate entity. For the credit factors and typical assumptions that we use in our analysis of specific corporate sectors, see "Sector-Specific Corporate Methodology."
2. This article is related to our criteria article "Principles Of Credit Ratings."

SUMMARY OF THE CRITERIA

3. The criteria describe the methodology we use to determine the SACP and ICR for corporate industrial companies and utilities. Our assessment reflects these companies' business risk profiles, their financial risk profiles, and other factors that may modify the SACP outcome (see "General Criteria: Stand-Alone Credit Profiles: One Component Of A Rating," for the definition of SACP). The criteria provide clarity on how we determine an issuer's SACP and ICR and are more specific in detailing the various factors of the analysis. The criteria also provide clear guidance on how we use these factors as part of determining an issuer's ICR. S&P Global Ratings intends for these criteria to provide the market with a framework that clarifies our approach to fundamental analysis of corporate credit risks.
4. The business risk profile comprises the risk and return potential for a company in the markets in which it participates, the competitive climate within those markets (its industry risk), the country risks within those markets, and the competitive advantages and disadvantages the company has within those markets (its competitive position). The business risk profile affects the amount of financial risk that a company can bear at a given SACP level and constitutes the foundation for a company's expected economic success. We combine our assessments of industry risk, country risk, and competitive position to determine the assessment for a corporation's business risk profile.
5. The financial risk profile is the outcome of decisions that management makes in the context of its business risk profile and its financial risk tolerances. This includes decisions about the manner in which management seeks funding for the company and how it constructs its balance sheet. It also reflects the relationship of the cash flows the organization can achieve, given its business risk profile, to the company's financial obligations. The criteria use cash flow/leverage analysis to determine a corporate issuer's financial risk profile assessment.

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6. We then combine an issuer's business risk profile assessment and its financial risk profile assessment to determine its anchor (see table 3).
7. Additional rating factors can modify the anchor. These are: diversification/portfolio effect, capital structure, financial policy, liquidity, and management and governance. Comparable ratings analysis is the last analytical factor under the criteria to determine the final SACP on a company.
8. These criteria are complemented by "Sector-Specific Corporate Methodology." The sector-specific criteria provide guidelines on the analytical factors we consider when applying the corporate criteria to certain sectors, and may supersede certain provisions of these criteria in the analysis.

SCOPE OF THE CRITERIA

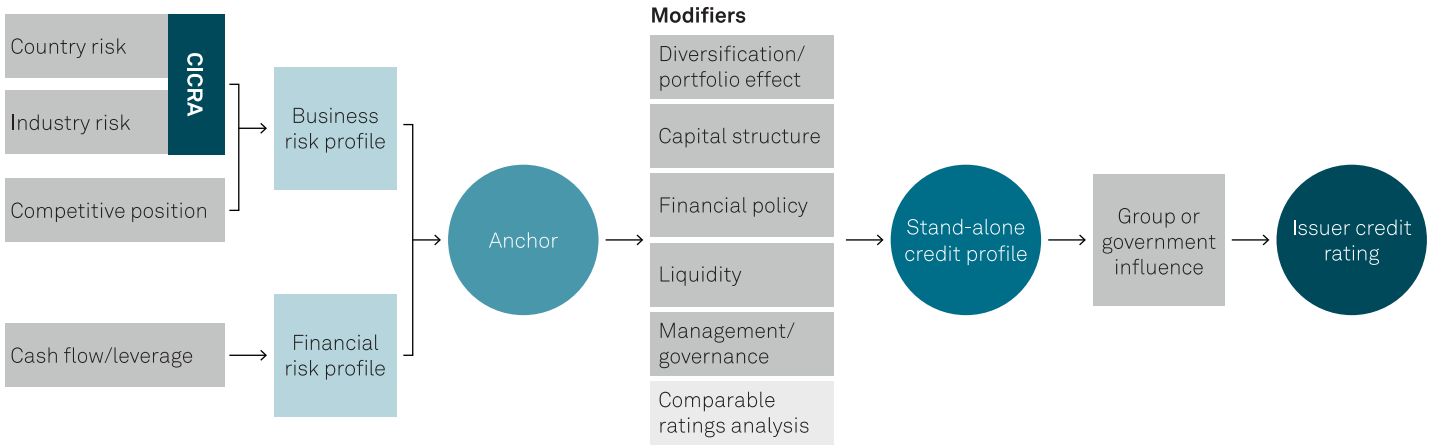
9. This methodology applies to nonfinancial corporate issuer credit ratings globally. Please see "Recovery Rating Criteria For Speculative-Grade Corporate Issuers," and "Reflecting Subordination Risk In Corporate Issue Ratings," for further information on our methodology for determining issue ratings.
10. This methodology does not apply to the following sectors, based on the unique characteristics of these sectors, which require either a different framework of analysis or substantial modifications to one or more factors of analysis: project finance entities, project developers, commodities trading, investment holding companies and companies that maximize their returns by buying and selling equity holdings over time, Japanese general trading companies, corporate securitizations, nonprofit and cooperative organizations (other than agricultural cooperatives), and other entities whose cash flows are primarily derived from partially owned equity holdings.

METHODOLOGY

A. Corporate Ratings Framework

11. The corporate analytical methodology organizes the analytical process according to a common framework, and it divides the task into several factors so that S&P Global Ratings considers all salient issues. First, we analyze the company's business risk profile, then evaluate its financial risk profile, then combine those to determine an issuer's anchor. We then analyze six factors that could potentially modify our anchor conclusion.
12. To determine the assessment for a corporate issuer's business risk profile, the criteria combine our assessments of industry risk, country risk, and competitive position. Cash flow/leverage analysis determines a company's financial risk profile assessment. The analysis then combines the corporate issuer's business risk profile assessment and its financial risk profile assessment to determine its anchor. In general, the analysis weighs the business risk profile more heavily for investment-grade anchors, while the financial risk profile carries more weight for speculative-grade anchors.
13. After we determine the anchor, we use additional factors to modify the anchor. These factors are: diversification/portfolio effect, capital structure, financial policy, liquidity, and management and governance. The assessment of each factor can raise or lower the anchor by one or more notches--or have no effect. These conclusions take the form of assessments and descriptors for each factor that determine the number of notches to apply to the anchor.
14. The last analytical factor the criteria call for is comparable ratings analysis, which may raise or lower the anchor by one notch based on a holistic view of the company's credit characteristics.

Corporate criteria framework



CICRA--Corporate industry and country risk assessment. Source: S&P Global Ratings.
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15. The three analytic factors within the business risk profile generally are a blend of qualitative assessments and quantitative information. Qualitative assessments distinguish risk factors, such as a company's competitive advantages, that we use to assess its competitive position. Quantitative information includes, for example, historical cyclicality of revenues and profits that we review when assessing industry risk. It can also include the volatility and level of profitability we consider in order to assess a company's competitive position. The assessments for business risk profile are: 1, excellent; 2, strong; 3, satisfactory; 4, fair; 5, weak; and 6, vulnerable.
16. In assessing cash flow/leverage to determine the financial risk profile, the analysis focuses on quantitative measures. The assessments for financial risk profile are: 1, minimal; 2, modest; 3, intermediate; 4, significant; 5, aggressive; and 6, highly leveraged.
17. The ICR results from the combination of the SACP and the support framework, which determines the extent of the difference between the SACP and the ICR, if any, for group or government influence. Extraordinary influence is then captured in the ICR. Please see "Group Rating Methodology," and "Rating Government-Related Entities: Methodology And Assumptions," for our methodology on group and government influence.
18. Ongoing support or negative influence from a government (for government-related entities), or from a group, is factored into the SACP (see "SACP criteria"). While such ongoing support/negative influence does not affect the industry or country risk assessment, it can affect any other factor in business or financial risk. For example, such support or negative influence can affect: national industry analysis, other elements of competitive position, financial risk profile, the liquidity assessment, and comparable ratings analysis.
19. The application of these criteria will result in an SACP that could then be constrained by the relevant sovereign rating and transfer and convertibility (T&C) assessment affecting the entity when determining the ICR. In order for the final ICR to be higher than the applicable sovereign rating or T&C assessment, the entity will have to meet the conditions established in "Ratings Above The Sovereign--Corporate And Government Ratings: Methodology And Assumptions."

1. Determining the business risk profile assessment

20. Under the criteria, the combined assessments for country risk, industry risk, and competitive

position determine a company's business risk profile assessment. A company's strengths or weaknesses in the marketplace are vital to its credit assessment. These strengths and weaknesses determine an issuer's capacity to generate cash flows in order to service its obligations in a timely fashion.

21. Industry risk, an integral part of the credit analysis, addresses the relative health and stability of the markets in which a company operates. The range of industry risk assessments is: 1, very low risk; 2, low risk; 3, intermediate risk; 4, moderately high risk; 5, high risk; and 6, very high risk. The treatment of industry risk is in section B.

22. Country risk addresses the economic risk, institutional and governance effectiveness risk, financial system risk, and payment culture or rule of law risk in the countries in which a company operates. The range of country risk assessments is: 1, very low risk; 2, low risk; 3, intermediate risk; 4, moderately high risk; 5, high risk; and 6, very high risk. The treatment of country risk is in section C.

23. The evaluation of an enterprise's competitive position identifies entities that are best positioned to take advantage of key industry drivers or to mitigate associated risks more effectively--and achieve a competitive advantage and a stronger business risk profile than that of entities that lack a strong value proposition or are more vulnerable to industry risks. The range of competitive position assessments is: 1, excellent; 2, strong; 3, satisfactory; 4, fair; 5, weak; and 6, vulnerable. The full treatment of competitive position is in section D.

24. The combined assessment for country risk and industry risk is known as the issuer's Corporate Industry and Country Risk Assessment (CICRA). Table 1 shows how to determine the combined assessment for country risk and industry risk.

Table 1

Determining The CICRA

	--Country risk assessment--					
Industry risk assessment	**1 (very low risk)**	**2 (low risk)**	**3 (intermediate risk)**	**4 (moderately high risk)**	**5 (high risk)**	**6 (very high risk)**
1 (very low risk)	1	1	1	2	4	5
2 (low risk)	2	2	2	3	4	5
3 (intermediate risk)	3	3	3	3	4	6
4 (moderately high risk)	4	4	4	4	5	6
5 (high risk)	5	5	5	5	5	6
6 (very high risk)	6	6	6	6	6	6

25. The CICRA is combined with a company's competitive position assessment in order to create the issuer's business risk profile assessment. Table 2 shows how we combine these assessments.

Table 2

Determining The Business Risk Profile Assessment

	--CICRA--					
Competitive position assessment	**1**	**2**	**3**	**4**	**5**	**6**
1 (excellent)	1	1	1	2	3*	5
2 (strong)	1	2	2	3	4	5
3 (satisfactory)	2	3	3	3	4	6

Table 2

Determining The Business Risk Profile Assessment (cont.)

	--CICRA--					
Competitive position assessment	**1**	**2**	**3**	**4**	**5**	**6**
4 (fair)	3	4	4	4	5	6
5 (weak)	4	5	5	5	5	6
6 (vulnerable)	5	6	6	6	6	6

*See paragraph 26.

26. A small number of companies with a CICRA of 5 may be assigned a business risk profile assessment of 2 if all of the following conditions are met:

- The company's competitive position assessment is 1.
- The company's country risk assessment is no riskier than 3.
- The company produces significantly better-than-average industry profitability, as measured by the level and volatility of profits.
- The company's competitive position within its sector transcends its industry risks due to unique competitive advantages with its customers, strong operating efficiencies not enjoyed by the large majority of the industry, or scale/scope/diversity advantages that are well beyond the large majority of the industry.

27. For issuers with multiple business lines, the business risk profile assessment is based on our assessment of each of the factors--country risk, industry risk, and competitive position--as follows:

- Country risk: We use the weighted average of the country risk assessments for the company across all countries where companies generate more than 5% of sales or EBITDA, or where more than 5% of fixed assets are located.
- Industry risk: We use the weighted average of the industry risk assessments for all business lines representing more than 20% of the company's forecasted earnings, revenues or fixed assets, or other appropriate financial measures if earnings, revenue, or fixed assets do not accurately reflect the exposure to an industry.
- Competitive position: We assess all business lines identified above for the components competitive advantage, scope/scale/diversity, and operating efficiency (see section D). They are then blended using a weighted average of revenues, earnings, or assets to form the preliminary competitive position assessment. The level of profitability and volatility of profitability are then assessed based on the consolidated financials for the enterprise. The preliminary competitive position assessment is then blended with the profitability assessment, as per section D.5, to assess competitive position for the enterprise.

2. Determining the financial risk profile assessment

28. Under the criteria, cash flow/leverage analysis is the foundation for assessing a company's financial risk profile. The range of assessments for a company's cash flow/leverage is 1, minimal; 2, modest; 3, intermediate; 4, significant; 5, aggressive; and 6, highly leveraged. To determine the financial risk profile assessment for a company that operates in more than one industry sector, we

use a specific ratio benchmark table (see tables 17, 18, and 19). We choose the appropriate benchmark table based on the company's fit into one of the sector descriptions as detailed in "Sector-Specific Corporate Methodology." The choice of which core and supplemental ratios to apply is also governed by the same industry sector, even if the company is engaged in several industry sectors such that its business risk profile assessment reflects a blended industry approach. Guidelines about which core and supplemental ratios to apply for each industry sector are also found in "Sector-Specific Corporate Methodology." For the full treatment of cash flow/leverage analysis, see section E.

3. Merger of financial risk profile and business risk profile assessments

29. An issuer's business risk profile assessment and its financial risk profile assessment are combined to determine its anchor (see table 3). If we view an issuer's capital structure as unsustainable or if its obligations are currently vulnerable to nonpayment, and if the obligor is dependent upon favorable business, financial, and economic conditions to meet its commitments on its obligations, then we will determine the issuer's SACP using "Criteria For Assigning 'CCC+', 'CCC', 'CCC-', And 'CC' Ratings." If the issuer meets the conditions for assigning 'CCC+', 'CCC', 'CCC-', and 'CC' ratings, we will not apply Table 3.

Table 3

Combining The Business And Financial Risk Profiles To Determine The Anchor

	--Financial risk profile--					
Business risk profile	**1 (minimal)**	**2 (modest)**	**3 (intermediate)**	**4 (significant)**	**5 (aggressive)**	**6 (highly leveraged)**
1 (excellent)	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
2 (strong)	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
3 (satisfactory)	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
4 (fair)	bbb/bbb-	bbb-	bb+	bb	bb-	b
5 (weak)	bb+	bb+	bb	bb-	b+	b/b-
6 (vulnerable)	bb-	bb-	bb-/b+	b+	b	b-

30. When two anchor outcomes are listed for a given combination of business risk profile assessment and financial risk profile assessment, an issuer's anchor is determined as follows:

- When a company's financial risk profile is 4 or stronger (meaning, 1-4), its anchor is based on the comparative strength of its business risk profile. We consider our assessment of the business risk profile for corporate issuers to be points along a possible range within its category (e.g., "strong"). Consequently, each of these assessments that ultimately generate the business risk profile for a specific issuer can be at the upper or lower end of such a range. Issuers with a stronger business risk profile for the range of anchor outcomes will be assigned the higher anchor. Those with a weaker business risk profile for the range of anchor outcomes will be assigned the lower anchor.
- When a company's financial risk profile is 5 or 6, its anchor is based on the comparative strength of its financial risk profile. Issuers with stronger cash flow/leverage ratios for the range of anchor outcomes will be assigned the higher anchor. Issuers with weaker cash flow/leverage ratios for the range of anchor outcomes will be assigned the lower anchor. For example, a company with a business risk profile of (1) excellent and a financial risk profile of (6) highly leveraged would generally be assigned an anchor of 'bb+' if its ratio of debt to EBITDA

was 8x or greater and there were no offsetting factors to such a high level of leverage.

4. Building on the anchor

31. The analysis of diversification/portfolio effect, capital structure, financial policy, liquidity, and management and governance may raise or lower a company's anchor. The assessment of each modifier can raise or lower the anchor by one or more notches--or have no effect in some cases (see tables 4 and 5). We express these conclusions using specific assessments and descriptors that determine the number of notches to apply to the anchor. However, this notching in aggregate can't lower an issuer's anchor below 'b-' (see "Criteria For Assigning 'CCC+', 'CCC', 'CCC-', And 'CC' Ratings," for the methodology we use to assign 'CCC' and 'CC' category SACPs and ICRs to issuers).

32. The analysis of the modifier diversification/portfolio effect identifies the benefits of diversification across business lines. The diversification/portfolio effect assessments are 1, significant diversification; 2, moderate diversification; and 3, neutral. The impact of this factor on an issuer's anchor is based on the company's business risk profile assessment and is described in Table 4. Multiple earnings streams (which are evaluated within a firm's business risk profile) that are less-than-perfectly correlated reduce the risk of default of an issuer (see Appendix D). We determine the impact of this factor based on the business risk profile assessment because the benefits of diversification are significantly reduced with poor business prospects. The full treatment of diversification/portfolio effect analysis is the subject of section F.

Table 4

Modifier Step 1: Impact Of Diversification/Portfolio Effect On The Anchor

	--Business risk profile assessment--					
Diversification/portfolio effect	**1 (excellent)**	**2 (strong)**	**3 (satisfactory)**	**4 (fair)**	**5 (weak)**	**6 (vulnerable)**
1 (significant diversification)	+2 notches	+2 notches	+2 notches	+1 notch	+1 notch	0 notches
2 (moderate diversification)	+1 notch	+1 notch	+1 notch	+1 notch	0 notches	0 notches
3 (neutral)	0 notches	0 notches	0 notches	0 notches	0 notches	0 notches

33. After we adjust for the diversification/portfolio effect, we determine the impact of the other modifiers: capital structure, financial policy, liquidity, and management and governance. We apply these four modifiers in the order listed in Table 5. As we go down the list, a modifier may (or may not) change the anchor to a new range (one of the ranges in the four right-hand columns in the table). We'll choose the appropriate value from the new range, or column, to determine the next modifier's effect on the anchor. And so on, until we get to the last modifier on the list--management and governance. For example, let's assume that the anchor, after adjustment for diversification/portfolio effect but before adjusting for the other modifiers, is 'a'. If the capital structure assessment is very negative, the indicated anchor drops two notches, to 'bbb+'. So, to determine the impact of the next modifier--financial policy--we go to the column 'bbb+ to bbb-' and find the appropriate assessment--in this theoretical example, positive. Applying that assessment moves the anchor up one notch, to the 'a- and higher' category. In our example, liquidity is strong, so the impact is zero notches and the anchor remains unchanged. Management and governance is neutral, and thus the anchor remains 'a-' (see chart following table 5).

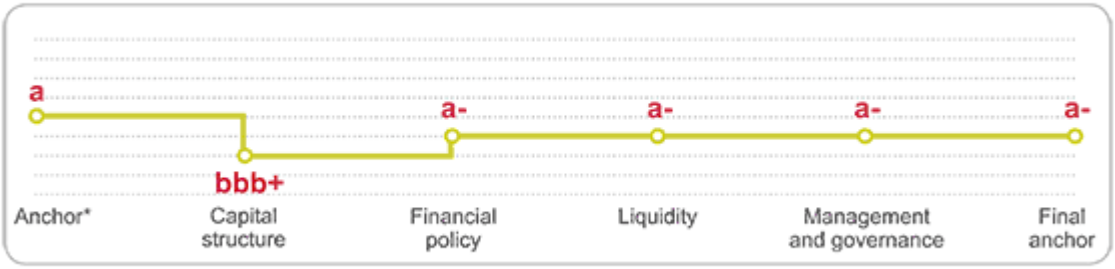
Table 5

Modifier Step 2: Impact Of Remaining Modifier Factors On The Anchor

	--Anchor range--			
	'a-' and higher	**'bbb+' to 'bbb-'**	**'bb+' to 'bb-'**	**'b+' and lower**
Factor/Assessment				
Capital structure (see section G)				
1 (Very positive)	2 notches	2 notches	2 notches	2 notches
2 (Positive)	1 notch	1 notch	1 notch	1 notch
3 (Neutral)	0 notches	0 notches	0 notches	0 notches
4 (Negative)	-1 notch	-1 notch	-1 notch	-1 notch
5 (Very negative)	-2 or more notches	-2 or more notches	-2 or more notches	-2 notches
Financial policy (FP; see section H)				
1 (Positive)	+1 notch if M&G is at least neutral	+1 notch if M&G is at least neutral	+1 notch if liquidity is at least adequate and M&G is at least neutral	+1 notch if liquidity is at least adequate and M&G is at least neutral
2 (Neutral)	0 notches	0 notches	0 notches	0 notches
3 (Negative)	-1 to -3 notches(1)	-1 to -3 notches(1)	-1 to -2 notches(1)	-1 notch
4 (FS-4, FS-5, FS-6, FS-6 [minus])	N/A(2)	N/A(2)	N/A(2)	N/A(2)
Liquidity (see section I)				
1 (Exceptional)	0 notches	0 notches	0 notches	+1 notch if FP is positive, neutral, FS-4, or FS-5 (3)
2 (Strong)	0 notches	0 notches	0 notches	+1 notch if FP is positive, neutral, FS-4, or FS-5 (3)
3 (Adequate)	0 notches	0 notches	0 notches	0 notches
4 (Less than adequate [4])	N/A	N/A	-1 notch(5)	0 notches
5 (Weak)	N/A	N/A	N/A	'b-' cap on SACP
Management and governance (M&G; see section J)				
1 (Positive)	0 notches	0 notches	0, +1 notches(6)	0, +1 notches(6)
2 (Neutral)	0 notches	0 notches	0 notches	0 notches
3 (Moderately Negative)	-1 notch	0, or -1 notches(7)	0, or -1 notches(7)	0, or -1 notches(7)
4 (Negative)	-2 or more notches(7)	-2 or more notches(7)	-1 or more notches(7)	-1 or more notches(7)

(1) Number of notches depends on potential incremental leverage. (2) See "Financial Policy," section H.2. (3) Additional notch applies only if we expect liquidity to remain exceptional or strong. (4) See "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers." SACP is capped at 'bb+.' (5) If issuer SACP is 'bb+' due to cap, there is no further notching. (6) This adjustment is one notch if we have not already captured benefits of positive management and governance in the analysis of the issuer's competitive position. (7) Number of notches depends upon the degree of negative effect to the enterprise's risk profile.

Example: How Remaining Modifiers Can Change The Anchor



*After adjusting for diversification/portfolio effect. See paragraph 33.

34. Our analysis of a firm's capital structure assesses risks in the firm's capital structure that may not arise in the review of its cash flow/leverage. These risks include the currency risk of debt, debt maturity profile, interest rate risk of debt, and an investments subfactor. We assess a corporate issuer's capital structure on a scale of 1, very positive; 2, positive; 3, neutral; 4, negative; and 5, very negative. The full treatment of capital structure is the subject of section G.

35. Financial policy serves to refine the view of a company's risks beyond the conclusions arising from the standard assumptions in the cash flow/leverage, capital structure, and liquidity analyses. Those assumptions do not always reflect or adequately capture the long-term risks of a firm's financial policy. The financial policy assessment is, therefore, a measure of the degree to which owner/managerial decision-making can affect the predictability of a company's financial risk profile. We assess financial policy as 1) positive, 2) neutral, 3) negative, or as being owned by a financial sponsor. We further identify financial sponsor-owned companies as 'FS-4', 'FS-5', 'FS-6', or 'FS-6 (minus)'. The full treatment of financial policy analysis is the subject of section H.

36. Our assessment of liquidity focuses on the monetary flows--the sources and uses of cash--that are the key indicators of a company's liquidity cushion. The analysis also assesses the potential for a company to breach covenant tests tied to declines in earnings before interest, taxes, depreciation, and amortization (EBITDA). The methodology incorporates a qualitative analysis that addresses such factors as the ability to absorb high-impact, low-probability events, the nature of bank relationships, the level of standing in credit markets, and the degree of prudence of the company's financial risk management. The liquidity assessments are 1, exceptional; 2, strong; 3, adequate; 4, less than adequate; and 5, weak. An SACP is capped at 'bb+' for issuers whose liquidity is less than adequate and 'b-' for issuers whose liquidity is weak, regardless of the assessment of any modifiers or comparable ratings analysis. (For the complete methodology on assessing corporate issuers' liquidity, see "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers.")

37. The analysis of governance considers the system of rules, procedures, statutory frameworks, and practices by which entities are directed and controlled, how they make decisions, comply with the law, and strike a balance between the interests of the company and those of its stakeholders with emphasis on creditors. The analysis of management relates to how effectively an entity's executives respond to strategic risks and opportunities, as well as management's depth and the reliability of its communications with stakeholders. We assess management and governance as: 1, positive; 2, neutral; 3, moderately negative; and 4, negative. Typically, investment-grade anchor outcomes reflect positive or neutral management and governance, so there is no incremental benefit. Alternatively, a moderately negative or negative assessment of management and governance can lead to a lower anchor. Also, we view a positive assessment for management and governance for a weaker entity as a favorable factor, under the criteria, which can have a positive

impact on the final SACP outcome. For the full treatment of management and governance, see "Management And Governance Credit Factors For Corporate Entities."

5. Comparable ratings analysis

38. The anchor, after adjusting for the modifiers, could change one notch up or down in order to arrive at an issuer's SACP based on our comparable ratings analysis, which is a holistic review of a company's stand-alone credit risk profile, in which we evaluate an issuer's credit characteristics in aggregate. A positive assessment leads to a one-notch improvement, a negative assessment leads to a one-notch reduction, and a neutral assessment indicates no change to the anchor. The application of comparable ratings analysis reflects the need to 'fine-tune' ratings outcomes, even after the use of each of the other modifiers. A positive or negative assessment is therefore likely to be common rather than exceptional.

B. Industry Risk

39. The analysis of industry risk addresses the major factors that S&P Global Ratings believes affect the risks that entities face in their respective industries. (See "Methodology: Industry Risk.")

C. Country Risk

40. The analysis of country risk addresses the major factors that S&P Global Ratings believes affect the country where entities operate. Country risks, which include economic, institutional and governance effectiveness, financial system, and payment culture/rule of law risks, influence overall credit risks for every rated corporate entity. (See "Country Risk Assessment Methodology And Assumptions.")

1. Assessing country risk for corporate issuers

41. The following paragraphs explain how the criteria determine the country risk assessment for a corporate entity. Once it's determined, we combine the country risk assessment with the issuer's industry risk assessment to calculate the issuer's CICRA (see section A, table 1). The CICRA is one of the factors of the issuer's business risk profile. If an issuer has very low to intermediate exposure to country risk, as represented by a country risk assessment of 1, 2, or 3, country risk is neutral to an issuer's CICRA. But if an issuer has moderately high to very high exposure to country risk, as represented by a country risk assessment of 4, 5, or 6, the issuer's CICRA could be influenced by its country risk assessment.

42. Corporate entities operating within a single country will receive a country risk assessment for that jurisdiction. For entities with exposure to more than one country, the criteria prospectively measure the proportion of exposure to each country based on forecasted EBITDA, revenues, or fixed assets, or other appropriate financial measures if EBITDA, revenue, or fixed assets do not accurately reflect the exposure to that jurisdiction.

43. Arriving at a company's blended country risk assessment involves multiplying its weighted-average exposures for each country by each country's risk assessment and then adding those numbers. For the weighted-average calculation, the criteria consider countries where the company generates more than 5% of its sales or where more than 5% of its fixed assets are located, and all weightings are rounded to the nearest 5% before averaging. We round the assessment to the nearest integer, so a weighted assessment of 2.2 rounds to 2, and a weighted

assessment of 2.6 rounds to 3 (see table 6).

Table 6

Hypothetical Example Of Weighted-Average Country Risk For A Corporate Entity

Country	Weighting (% of business*)	Country risk§	Weighted country risk
Country A	45	1	0.45
Country B	20	2	0.4
Country C	15	1	0.15
Country D	10	4	0.4
Country E	10	2	0.2
Weighted-average country risk assessment (rounded to the nearest whole number)	--	--	2

*Using EBITDA, revenues, fixed assets, or other financial measures as appropriate. §On a scale from 1-6, lowest to highest risk.

44. A weak link approach, which helps us calculate a blended country risk assessment for companies with exposure to more than one country, works as follows: If fixed assets are based in a higher-risk country but products are exported to a lower-risk country, the company's exposure would be to the higher-risk country. Similarly, if fixed assets are based in a lower-risk country but export revenues are generated from a higher-risk country and cannot be easily redirected elsewhere, we measure exposure to the higher-risk country. If a company's supplier is located in a higher-risk country, and its supply needs cannot be easily redirected elsewhere, we measure exposure to the higher-risk country. Conversely, if the supply chain can be re-sourced easily to another country, we would not measure exposure to the higher risk country.

45. Country risk can be mitigated for a company located in a single jurisdiction in the following narrow case. For a company that exports the majority of its products overseas and has no direct exposure to a country's banking system that would affect its funding, debt servicing, liquidity, or ability to transfer payments from or to its key counterparties, we could reduce the country risk assessment by one category (e.g., 5 to 4) to determine the adjusted country risk assessment. This would only apply for countries where we considered the financial system risk subfactor a constraint on the overall country risk assessment for that country. For such a company, other country risks are not mitigated: economic risk still applies, albeit less of a risk than for a company that sells domestically (potential currency volatility remains a risk for exporters); institutional and governance effectiveness risk still applies (political risk may place assets at risk); and payment culture/rule of law risk still applies (legal risks may place assets and cross-border contracts at risk).

46. Companies will often disclose aggregated information for blocks of countries, rather than disclosing individual country information. If the information we need to estimate exposure for all countries is not available, we use regional risk assessments. Regional risk assessments are calculated as averages of the unadjusted country risk assessments, weighted by gross domestic product of each country in a defined region. The criteria assess regional risk on a 1-6 scale (strongest to weakest). Please see Appendix A, Table 26, which lists the constituent countries of the regions.

47. If an issuer does not disclose its country-level exposure or regional-level exposure, its individual country risk exposures or regional exposures will be estimated.

2. Adjusting the country risk assessment for diversity

48. We will adjust the country risk assessment for a company that operates in multiple jurisdictions and demonstrates a high degree of diversity of country risk exposures. As a result of this diversification, the company could have less exposure to country risk than the rounded weighted average of its exposures might indicate. Accordingly, the country risk assessment for a corporate entity could be adjusted if an issuer meets the conditions outlined in paragraph 49.

49. The preliminary country risk assessment is raised by one category to reflect diversity if all of the following four conditions are met:

- If the company's head office, as defined in paragraph 51, is located in a country with a risk assessment stronger than the preliminary country risk assessment;
- If no country, with a country risk assessment equal to or weaker than the company's preliminary country risk assessment, represents or is expected to represent more than 20% of revenues, EBITDA, fixed assets, or other appropriate financial measures;
- If the company is primarily funded at the holding level, or through a finance subsidiary in a similar or stronger country risk environment than the holding company, or if any local funding could be very rapidly substituted at the holding level; and
- If the company's industry risk assessment is '4' or stronger.

50. The country risk assessment for companies that have 75% or more exposure to one jurisdiction cannot be improved and will, in most instances, equal the country risk assessment of that jurisdiction. But the country risk assessment for companies that have 75% or more exposure to one jurisdiction can be weakened if the balance of exposure is to higher risk jurisdictions.

51. We consider the location of a corporate head office relevant to overall risk exposure because it influences the perception of a company and its reputation--and can affect the company's access to capital. We determine the location of the head office on the basis of 'de facto' head office operations rather than just considering the jurisdiction of incorporation or stock market listing for public companies. De facto head office operations refers to the country where executive management and centralized high-level corporate activities occur, including strategic planning and capital raising. If such activities occur in different countries, we take the weakest country risk assessment applicable for the countries in which those activities take place.

D. Competitive Position

52. Competitive position encompasses company-specific factors that can add to, or partly offset, industry risk and country risk--the two other major factors of a company's business risk profile.

53. Competitive position takes into account a company's: 1) competitive advantage, 2) scale, scope, and diversity, 3) operating efficiency, and 4) profitability. A company's strengths and weaknesses on the first three components shape its competitiveness in the marketplace and the sustainability or vulnerability of its revenues and profit. Profitability can either confirm our initial assessment of competitive position or modify it, positively or negatively. A stronger-than-industry-average set of competitive position characteristics will strengthen a company's business risk profile. Conversely, a weaker-than-industry-average set of competitive position characteristics will weaken a company's business risk profile.

54. These criteria describe how we develop a competitive position assessment. They provide guidance on how we assess each component based on a number of subfactors. The criteria define the

weighting rules applied to derive a preliminary competitive position assessment. And they outline how this preliminary assessment can be maintained, raised, or lowered based on a company's profitability. S&P Global Ratings' competitive position analysis is both qualitative and quantitative.

1. The components of competitive position

55. A company's competitive position assessment can be: 1, excellent; 2, strong; 3, satisfactory; 4, fair; 5, weak; or 6, vulnerable.

56. The analysis of competitive position includes a review of:

- Competitive advantage;
- Scale, scope, and diversity;
- Operating efficiency; and
- Profitability.

57. We follow four steps to arrive at the competitive position assessment. First, we separately assess competitive advantage; scale, scope, and diversity; and operating efficiency (excluding any benefits or risks already captured in the issuer's CICRA assessment). Second, we apply weighting factors to these three components to derive a weighted-average assessment that translates into a preliminary competitive position assessment. Third, we assess profitability. Finally, we combine the preliminary competitive position assessment and the profitability assessment to determine the final competitive position assessment. Profitability can confirm, or influence positively or negatively, the competitive position assessment.

58. We assess the relative strength of each of the first three components by reviewing a variety of subfactors (see table 7). When quantitative metrics are relevant and available, we use them to evaluate these subfactors. However, our overall assessment of each component is qualitative. Our evaluation is forward-looking; we use historical data only to the extent that they provide insight into future trends.

59. We evaluate profitability by assessing two subcomponents: level of profitability (measured by historical and projected nominal levels of return on capital, EBITDA margin, and/or sector-specific metrics) and volatility of profitability (measured by historically observed and expected fluctuations in EBITDA, return on capital, EBITDA margin, or sector specific metrics). We assess both subcomponents in the context of the company's industry.

Table 7

Competitive Position Components And Subfactors

Component	Explanation	Subfactors
1. Competitive advantage (see Appendix B, section 1)	The strategic positioning and attractiveness to customers of a company's products or services, and the fragility or sustainability of its business model	• Strategy • Differentiation/uniqueness/product positioning/bundling • Brand reputation and marketing • Product and/or service quality • Barriers to entry and customers' switching costs • Technological advantage and capabilities and vulnerability to/ability to drive technological displacement • Asset base characteristics
2. Scale, scope, and diversity (see Appendix B, section 2)	The concentration or diversification of business activities	• Diversity of products or services • Geographic diversity • Volumes, size of markets and revenues, and market share • Maturity of products or services
3. Operating efficiency (see Appendix B, section 3)	The quality and flexibility of a company's asset base and its cost management and structure	• Cost structure • Manufacturing processes • Working capital management • Technology
4. Profitability		• Level of profitability (historical and projected return on capital, EBITDA margin, and/or sector-relevant measure) • Volatility of profitability

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2. Assessing competitive advantage, scale, scope, and diversity, and operating efficiency

60. We assess competitive advantage; scale, scope, and diversity; and operating efficiency as: 1, strong; 2, strong/adequate; 3, adequate; 4, adequate/weak; or 5, weak. Tables 8, 9, and 10 provide guidance for assessing each component.

61. In assessing the components' relative strength, we place significant emphasis on comparative analysis. Peer comparisons provide context for evaluating the subfactors and the resulting component assessment. We review company-specific characteristics in the context of the company's industry, not just its narrower subsector. (See list of industries and subsectors in "Sector-Specific Corporate Methodology.") For example, when evaluating an airline, we will benchmark the assessment against peers in the broader transportation-cyclical industry (including the marine and trucking subsectors), and not just against other airlines. Likewise, we will compare a home furnishing manufacturer with other companies in the consumer durables industry, including makers of appliances or leisure products. We might occasionally extend the comparison to other industries if, for instance, a company's business lines cross several

industries, or if there are a limited number of rated peers in an industry, subsector, or region. Additionally, our qualitative assessment of a company's competitive position can be influenced by environmental and social credit factors that, in our view, could positively or negatively affect an obligor's competitive position. If material and sufficiently certain, we could, for example, capture such environmental and social credit factors in the subfactors of brand reputation and cost structure. For example, a negative compliance track record, or the prospect of rapidly increasing pressure with respect to carbon emissions regulation, can result in wide-ranging adverse credit impacts, including a decline in market position and a significant hit to brand reputation.

62. An assessment of strong means that the company's strengths on that component outweigh its weaknesses, and that the combination of relevant subfactors results in lower-than-average business risk in the industry. An assessment of adequate means that the company's strengths and weaknesses with respect to that component are balanced and that the relevant subfactors add up to average business risk in the industry. A weak assessment means that the company's weaknesses on that component override any strengths and that its subfactors, in total, reveal higher-than-average business risk in the industry.

63. Where a component is not clearly strong or adequate, we may assess it as strong/adequate. A component that is not clearly adequate or weak may end up as adequate/weak.

64. Although we review each subfactor, we don't assess each individually--and we seek to understand how they may reinforce or weaken each other. A component's assessment combines the relative strengths and importance of its subfactors. For any company, one or more subfactors can be unusually important--even factors that aren't common in the industry. The "Sector-Specific Corporate Methodology" can identify subfactors that are consistently more important, or happen not to be relevant, in a given industry.

65. Not all subfactors may be equally important, and a single one's strength or weakness may outweigh all the others. For example, if notwithstanding a track record of successful product launches and its strong brand equity, a company's strategy doesn't appear adaptable, in our view, to changing competitive dynamics in the industry, we will likely not assess its competitive advantage as strong. Similarly, if its revenues came disproportionately from a narrow product line, we might view this as compounding its risk of exposure to a small geographic market and, thus, assess its scale, scope, and diversity component as weak.

66. From time to time, companies will, as a result of shifting industry dynamics or strategies, expand or shrink their product or service lineups, alter their cost structures, encounter new competition, or have to adapt to new regulatory environments. In such instances, we will reevaluate all relevant subfactors (and component assessments).

Table 8

Competitive Advantage Assessment

Qualifier	What it means	Guidance
Strong	• The company has a major competitive advantage due to one or a combination of factors that supports revenue and profit growth, combined with lower-than-average volatility of profits. • There are strong prospects that the company can sustain this advantage over the long term. • This should enable the company to withstand economic downturns and competitive and technological threats better than its competitors can. • Any weaknesses in one or more subfactors are more than offset by strengths in other subfactors that produce sustainable and profitable revenue growth.	• The company's business strategy is highly consistent with, and adaptable to, industry trends and conditions and supports its leadership in the marketplace. • It consistently develops and markets well-differentiated products or services, aligns products with market demand, and enhances the attractiveness or uniqueness of its value proposition through bundling. • Its superior track record of product development, service quality, and customer satisfaction and retention support its ability to maintain or improve its market share. • Its products or services command a clear price premium relative to its competitors' thanks to its brand equity, technological leadership, or quality of service; it is able to sustain this advantage with innovation and effective marketing. • It benefits from barriers to entry from regulation, market characteristics, or intrinsic benefits (such as patents, technology, or customer relationships) that effectively reduce the threat of new competition. • It has demonstrated a commitment and ability to effectively reinvest in its asset base, as evidenced by a continuous pipeline of new products and/or improvement in key capabilities, such as employee retention, customer care, distribution, and supplier relations. These tangible and intangible assets support long term prospects of sustainable and profitable growth.
Adequate	• The company has some competitive advantages, but not so large as to create a superior business model or durable benefit compared to its peers'. • It has some but not all drivers of competitiveness. Certain factors support the business' long-term viability and should result in average profitability and average profit volatility during recessions or periods of increased competition. However, these drivers are partially offset by the company's disadvantages or lack of sustainability of other factors.	• The company's strategy is well adapted to marketplace conditions, but it is not necessarily a leader in setting industry trends. • It exhibits neither superior nor subpar abilities with respect to product or service differentiation and positioning. • Its products command no price premium or advantage relative to competing brands as a result of its brand equity or its technological positioning. • It may enjoy some barriers to entry that provide some defense against competitors but don't overpower them. It faces some risk of product/service displacement or substitution longer term. • Its metrics of product or service quality and customer satisfaction or retention are in line with its industry's average. The company could lose customers to competitors if it makes operational missteps. • Its asset profile does not exhibit particularly superior or inferior characteristics compared to other industry participants. These assets generate consistent revenue and profit growth although long-term prospects are subject to some uncertainty.

Weak	• The company has few, if any, competitive advantages and a number of competitive disadvantages. • Because the company lacks many competitive advantages, its long-term prospects are uncertain, and its profit volatility is likely to be higher than average for its industry. • The company is less likely than its competitors to withstand economic, competitive, or technological threats. • Alternatively, the company has weaknesses in one or more subfactors that could keep its profitability below average and its profit volatility above average during economic downturns or periods of increased competition.	• The company's strategy is inconsistent with, or not well adapted to, marketplace trends and conditions. • There is evidence of little innovation, slowness in developing and marketing new products, an inability to raise prices, and/or ineffective bundling. • Its products generally enjoy no price premium relative to competing brands and it often has to sell its products at a lower price than its peers can command. • It has suffered or is at risk of suffering customer defections due to falling quality and because customers perceive its products or services to be less valuable than those of its competitors. • Its revenues and market shares are vulnerable to aggressive pricing by existing or new competitors or to technological displacement risks over the near to medium term. • Its metrics of product or service quality and customer satisfaction or retention are weaker than the industry average. • Its reinvestment in its business is lower than its peers', its ability to retain operational talent is limited, its distribution network is inefficient, and its revenue could stagnate or decline as result.

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Table 9

Scale, Scope, And Diversity

Qualifier	What it means	Guidance
Strong	• The company's overall scale, scope, and diversity supports stable revenues and profits by rendering it essentially invulnerable to all but the most disruptive combinations of adverse factors, events, or trends. • Its significant advantages in scale, scope, and diversity enable it to withstand economic, regional, competitive, and technological threats better than its competitors can.	• The company's range of products or services is among the most comprehensive in its sector. It derives its revenue and profits from a broader set of products or services than the industry average. • Its products and services enjoy industry-leading market shares relative to other participants in its industry. • It does not rely on a particular customer or small group of customers. If it does, the customer(s) is/are of high credit quality, their demand is highly sustainable, or the company and its customer(s) have significant interdependence. • It does not depend on any particular supplier or related group of suppliers that it could not easily replace. If it does, the supplier(s) is/are of high credit quality, or the company and its supplier(s) have significant interdependence. • It enjoys broader geographic diversity than its peers and doesn't overly depend on a single regional or local market. If it does, the market is local, often for regulatory reasons. The company's production or service centers are diversified across several locations. • It holds a strategic investment that provides positive business diversification.
Adequate	• The company's overall scale, scope, and diversity is comparable to its peers'. • Its ability to withstand economic, competitive, or technological threats is comparable to the ability of others within its sector.	• The company has a broad range of products or services compared with its competitors and doesn't depend on a particular product or service for the majority of its revenues and profits. • Its market share is average compared with that of its competitors. • Its dependence on or concentration of key customers is no higher than the industry average, and the loss of a top customer would be unlikely to pose a high risk to its business stability. • It isn't overly dependent on any supplier or regional group of suppliers that it couldn't easily replace. • It doesn't depend excessively on a single local or regional market, and its geographic footprint of production and revenue compares with that of other industry participants.

Weak	• The company's lack of scale, scope, and diversity compromises the stability and sustainability of its revenues and profits. • The company's vulnerability to, or reliance on, various elements of scale, scope, and diversity leaves it less likely than its competitors to withstand economic, competitive, or technological threats.	• The company's product or service lineup is somewhat limited compared to those of its sector peers. The company derives its profits from a narrow group of products or services, and has not achieved significant market share compared with its peers. • Demand for its products or services is lower than for its competitors', and this trend isn't improving. • It relies heavily on a particular customer or small group of customers, and the characteristics of the customer base do not mitigate this risk. • It depends on a particular supplier or group of suppliers, which it would not be able to easily replace without incurring high switching costs. • It depends disproportionately on a single local or regional economy for selling its goods or services, and the company's industry is global. • Key production assets are concentrated by location, and the company has limited ability to quickly replace them without incurring high costs relative to its profits.

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Table 10

Operating Efficiency Assessment

Qualifier	What it means	Guidance
Strong	• The company maximizes revenues and profits via intelligent use of assets and by minimizing costs and increasing efficiency. • The company's cost structure should enable it to withstand economic downturns better than its peers.	• The company has a lower cost structure than its peers resulting in higher profits or margins even if capacity utilization or demand are well below ideal levels and during down economic and industry cycles. • It has demonstrated its ability to efficiently manage fixed and variable costs in cyclical downturns, and has a history of successful and often ongoing cost reductions programs. • Its capacity utilization is close to optimal at the peak of the industry cycle and outperforms the industry average over the cycle. • It has demonstrated that it can pass along increases in input costs and we expect this will continue. • It has a very high ability to adjust production and labor costs in response to changes in demand without repercussions for product quality, or has demonstrated the ability to operate very profitably in a more costly or less flexible labor environment. • Its suppliers have demonstrated an ability to meet swings in demand without causing bottlenecks or quality issues, and can absorb all but the most severe supply chain disruptions. • It has superior working capital management, as evidenced by a consistently better-than-average "cash conversion cycle" and other working capital metrics, supporting higher cash flow and lower funding costs. • Its investments in technology are likely to increase revenue growth and/or improve its cost structure and operating efficiency.

Adequate	• A combination of cost structure and efficiency should support sustainable profits with average profit volatility relative to the company's peers. Its cost structure is similar to its peers'.	• The company has demonstrated the ability to manage some fixed and most variable costs except during periods of extremely weak demand, and has some history of cutting costs in good and bad times. • Its cost structure permits some profitability even if capacity utilization or customer demand is well below ideal levels. The company can at least break even during most of the industry/demand cycle. • Its cost structure is in line with its peers'. For example, its selling, general, and administrative (SG&A) expense as a percent of revenue is similar to its peers' and is likely to be stable. • It has demonstrated an ability to adjust labor costs in most scenarios without hurting product output and quality, or can operate profitability in a more costly or less flexible labor environment; it has some success passing on input cost increases, although perhaps only partially or with time lag. • Its suppliers have met typical swings in demand without causing widespread bottlenecks or quality issues, and the company has some capacity to withstand limited supply chain disruptions. • It has good working capital management, evidenced by its cash conversion cycle and working capital metrics that are on par with its peers'. • Its investments in technology are likely to help it at least maintain its cost structure and current level of operating efficiency.
Weak	• The company's operating efficiency leaves it with lower profitability than its peers' due to lower asset utilization and/or a higher, less flexible cost structure.	• The company's cost structure permits better-than-marginal profitability only if capacity utilization is at the top of the cycle or during periods of strong demand. The company needs solid and sustained industry conditions to generate fair profitability. • It has limited success or capability of managing fixed costs and even most typically variable costs are fixed in the next two to three years. • It has a limited track record of successful cost reductions, such as reducing labor costs in the face of swings in demand, or it has limited ability to pass along increases in input costs. • Its costs are higher than its peers'. For example, the company's SG&A expense as a percent of revenue is above that of its peers, and likely to remain so. • Its suppliers may face bottlenecks or quality issues in the event of modest swings in demand, or have limited technological capabilities. There is evidence that a limited supply chain disruption would make it difficult for suppliers to meet their commitments to the company. • Its working capital management is weak, as evidenced by working capital metrics that are significantly worse than those of its peers, resulting in lower cash flow and higher funding costs. • It lacks investments in technology, which could hurt is revenue growth and/or result in a higher cost structure and less efficient operations relative to its peers'.

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3. Determining the preliminary competitive position assessment: Competitive position group profile and category weightings

67. After assessing competitive advantage; scale, scope, and diversity; and operating efficiency, we determine a company's preliminary competitive position assessment by ascribing a specific weight to each component. The weightings depend on the company's Competitive Position Group Profile (CPGP).

68. There are six standard CPGPs: 1) services and product focus, 2) product focus/scale driven, 3) capital or asset focus, 4) commodity focus/cost driven, 5) commodity focus/scale driven, and 6) national industry and utilities (see table 11 for definitions and characteristics).

Table 11

Standard Competitive Position Group Profile (CPGP)

	Definition and characteristics	Examples
Services and product focus	Brands, product quality or technology, and service reputation are typically key differentiating factors for competing in the industry. Capital intensity is typically low to moderate, although supporting the brand often requires ongoing reinvestment in the asset base.	Typically, these are companies in consumer-facing light manufacturing or service industries. Examples include branded drug manufacturers, software companies, and packaged food.
Product focus/scale driven	Product and geographic diversity, as well as scale and market position are key differentiating factors. Sophisticated technology and stringent quality controls heighten risk of product concentration. Product preferences or sales relationships are more important than branding or pricing. Cost structure is relatively unimportant.	The sector most applicable is medical device/equipment manufacturers, particularly at the higher end of the technology scale. These companies largely sell through intermediaries, as opposed to directly to the consumer.
Capital or asset focus	Sizable capital investments are generally required to sustain market position in the industry. Brand identification is of limited importance, although product and service quality often remain differentiating factors.	Heavy manufacturing industries typically fall into this category. Examples include telecom infrastructure manufacturers and semiconductor makers.
Commodity focus/cost driven	Cost position and efficiency of production assets are more important than size, scope, and diversification. Brand identification is of limited importance	Typically, these are companies that manufacture products from natural resources that are used as raw materials by other industries. Examples include forest and paper products companies that harvest timber or produce pulp, packaging paper, or wood products.
Commodity focus/scale driven	Pure commodity companies have little product differentiation, and tend to compete on price and availability. Where present, brand recognition or product differences are secondary or of less importance.	Examples range from pure commodity producers and most oil and gas upstream producers, to some producers with modest product or brand differentiation, such as commodity foods.
National industries and utilities	Government policy or control, regulation, and taxation and tariff policies significantly affect the competitive dynamics of the industry (see paragraphs 72-73).	An example is a water-utility company in an emerging market.

69. The nature of competition and key success factors are generally prescribed by industry characteristics, but vary by company. Where service, product quality, or brand equity are important competitive factors, we'll give the competitive advantage component of our overall assessment a higher weighting. Conversely, if the company produces a commodity product, differentiation comes less into play, and we will more heavily weight scale, scope, and diversity as well as operating efficiency (see table 12).

Table 12

Standard Competitive Position Group Profiles (CPGPs) And Category Weightings

Component	--(%)--					
	Services and product focus	**Product focus/scale driven**	**Capital or asset focus**	**Commodity focus/cost driven**	**Commodity focus/scale driven**	**National industries and utilities**
1. Competitive advantage	45	35	30	15	10	60
2. Scale, scope, and diversity	30	50	30	35	55	20
3. Operating efficiency	25	15	40	50	35	20
Total	100	100	100	100	100	100
Weighted-average assessment*	1.0-5.0	1.0-5.0	1.0-5.0	1.0-5.0	1.0-5.0	1.0-5.0

*1 (strong), 2 (strong/adequate), 3 (adequate), 4 (adequate/weak), 5 (weak).

70. We place each of the defined industries (see "Sector-Specific Corporate Methodology") into one of the standard CPGPs as detailed in table 12, or apply a different CPGP, as identified in the "Sector-Specific Corporate Methodology" or in the "Key Credit Factors For The Real Estate Industry." This is merely a starting point for the analysis, since we recognize that some industries are less homogenous than others, and that company-specific strategies do affect the basis of competition.

71. In fact, the criteria allow for flexibility in selecting a company's group profile (with its category weightings). This could be because:

- The industry is heterogeneous, meaning that the nature of competition differs from one subsector to the next, and possibly even within subsectors. The "Sector-Specific Corporate Methodology" will identify such circumstances.
- A company's strategy could affect the relative importance of its key factors of competition.

72. For example, in the capital goods industry, a construction equipment rental company may be analyzed under the capital or asset focus group profile, owing to the importance of efficiently managing the capital spending cycle in this segment of the industry, whereas a provider of hardware, software, and services for industrial automation might be analyzed under the services and product focus group profile, if we believe it can achieve differentiation in the marketplace based on product performance, technology innovation, and service.

73. In some industries, the effects of government policy, regulation, government control, and taxation and tariff policies can significantly alter the competitive dynamics, depending on the country in which a company operates. That can alter our assessment of a company's competitive advantage; scale, size, and diversity; or operating efficiency. When industries in given countries have risks that differ materially from those captured in our global industry risk profile and assessment (see "Methodology: Industry Risk," section B), we will weight competitive advantage more heavily to capture the effect, positive or negative, on competitive dynamics. The assessment of competitive advantage; scale, size, and diversity; and operating efficiency will reflect advantages or disadvantages based on these national industry risk factors. Table 13 identifies the circumstances under which national industry risk factors are positive or negative.

Table 13

National Industry Risk Factors	
National industry risk factors are positive	• Government policy including regulation, ownership, and taxation is supportive and has a good track record of mitigating risks to the stability of industry margins. • Any government ownership, tariff, and taxation policy supports growth prospects for revenues and profit generation. • There is very little discernible risk of negative policy, regulatory, ownership, or taxation changes that could threaten business stability.
National industry risk factors are negative	• Government policy and regulation has a weak track record of stabilizing margins and reducing industry risks. • Any government ownership, tariff, and taxation policy undermine growth prospects for revenues and profit generation. • There is an increasing risk of negative policy, ownership, and taxation changes that could undermine industry stability.

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74. When national industry risk factors are positive for a company, typically they support revenue growth, profit growth, higher EBITDA margins, and/or lower-than-average volatility of profits. Often, these benefits provide barriers to entry that impede or even bar new market entrants, which should be reflected in the competitive advantage assessment. These benefits may also include risk mitigants that enable a company to withstand economic downturns and competitive and technological threats better in its local markets than its global competitors can. The scale, scope, and diversity assessment might also benefit from these policies if the company is able to withstand economic, regional, competitive, and technological threats better than its global competitors can. Likewise, the company's operating efficiency assessment may improve if, as a result, it is better able than its global competitors to withstand economic downturns, taking into account its cost structure.

75. Conversely, when national industry risk factors are negative for a company, typically they detract from revenue growth and profit growth, shrink EBITDA margins, and/or increase the average volatility of profits. The company may also have less protection against economic downturns and competitive and technological threats within its local markets than its global competitors do. We may also adjust the company's scale, scope, and diversity assessment lower if, as a result of these policies, it is less able to withstand economic, regional, competitive, and technological threats than its global competitors can. Likewise, we may adjust its operating efficiency assessment lower if, as a result of these policies, it is less able to withstand economic downturns, taking into account the company's cost structure.

76. For example, we might use a national industry risk factor for a wholesale fiber network. By contrast with a retail telecommunications company, our analysis of the company's competitive position would focus more heavily on the monopoly nature of its operations, as well as the nature and reliability of the operator's regulatory framework in supporting future revenue and earnings. If we considered that it had a sustainable monopoly position and we viewed the regulatory framework as being supportive of the group's future earnings stability, it would strengthen our assessment of the group's competitive position.

77. The weighted average assessment translates into the preliminary competitive position

assessment on a scale of 1 to 6, where one is best. Table 14 describes the matrix we use to translate the weighted average assessment of the three components into the preliminary competitive position assessment.

Table 14

Translation Table For Converting Weighted-Average Assessments Into Preliminary Competitive Position Assessments

Weighted average assessment range	Preliminary competitive position assessment
1.00 – 1.50	1
>1.50 – 2.25	2
>2.25 – 3.00	3
>3.00 – 3.75	4
>3.75 – 4.50	5
>4.50 – 5.00	6

4. Assessing profitability

78. We assess profitability on the same scale of 1 to 6 as the competitive position assessment.

79. The profitability assessment consists of two subcomponents: level of profitability and the volatility of profitability, which we assess separately. We use a matrix to combine these into the final profitability assessment.

a) Level of profitability

80. The level of profitability is assessed in the context of the company's industry. We most commonly measure profitability using return on capital (ROC) and EBITDA margins, but we may also use sector-specific ratios. Importantly, as with the other components of competitive position, we review profitability in the context of the industry in which the company operates, not just in its narrower subsector. (See list of industries and subsectors in "Sector-Specific Corporate Methodology.")

81. We assess level of profitability on a three-point scale: above average, average, and below average. We may establish numeric guidance, for instance by stating that an ROC above 12% is considered above average, between 8%-12% is average, and below 8% is below average for the industry, or by differentiating between subsectors in the industry. In the absence of numeric guidance, we compare a company against its peers across the industry. When establishing numeric guidance for assessing profitability within an industry or subsector, we typically consider the distribution of profitability measures across rated issuers in the sector. Depending on the shape of the distribution, we choose logical breakpoints between above average, average, and below average profitability. For instance, for a distribution that resembles a normal curve, we typically assess the top quartile of the relevant profitability indicator to be above average, the two middle quartiles average, and the bottom quartile below average. For a relatively flat distribution curve, we typically assess the top third to be above average, the middle third to be average, and the bottom third to be below average. We also may take averages of historical data or adjust the thresholds between the three ranges to consider factors such as variation over the business cycle and across regions. Finally, we may incorporate our expertise in the sector to adjust for underlying M&A trends or other distortions, as appropriate. For numerical guidance on the level of profitability assessment,

by industry sector, see "Sector-Specific Corporate Methodology."

82. We calculate profitability ratios generally based on a five-year average, consisting of two years of historical data, our projections for the current year (incorporating any reported year-to-date results and estimates for the remainder of the year), and the next two financial years. There may be situations where we consider longer or shorter historical results or forecasts, depending on such factors as availability of financials, transformational events (such as mergers or acquisitions [M&A]), cyclical distortion (such as peak or bottom of the cycle metrics that we do not deem fully representative of the company's level of profitability), and we take into account improving or deteriorating trends in profitability ratios in our assessment. For example, a company's profitability trend may be forecast to decline over the next two years because of levied carbon taxes and our anticipation that such carbon tax rates will increase each year as regulations tighten.

b) Volatility of profitability

83. We base the volatility of profitability on the standard error of the regression (SER) for a company's historical EBITDA, EBITDA margins, or return on capital. "Sector-Specific Corporate Methodology" details which measures are most appropriate for a given industry or set of companies. For each of these measures, we divide the standard error by the average of that measure over the time period in order to ensure better comparability across companies.

84. The SER is a statistical measure that is an estimate of the deviation around a 'best fit' linear trend line. We regress the company's EBITDA, EBITDA margins, or return on capital against time. A key advantage of SER over standard deviation or coefficient of variation is that it doesn't view upwardly trending data as inherently more volatile. At the same time, we recognize that SER, like any statistical measure, may understate or overstate expected volatility and thus we will make qualitative adjustments where appropriate (see paragraphs 86-90). Furthermore, we only calculate SER when companies have at least seven years of historical annual data and have not significantly changed their line of business during the timeframe, to ensure that the results are meaningful.

85. As with the level of profitability, we evaluate a company's SER in the context of its industry group. For most industries, we establish a six-point scale with 1 capturing the least volatile companies, i.e., those with the lowest SERs, and 6 identifying companies whose profits are most volatile. We have established industry-specific SER parameters using the most recent seven years of data for companies within each sector. We believe that seven years is generally an adequate number of years to capture a business cycle. (See "Sector-Specific Corporate Methodology" for industry-specific SER parameters.) For companies whose business segments cross multiple industries, we evaluate the SER in the context of the organization's most dominant industry--if that industry represents at least two-thirds of the organization's EBITDA, sales, or other relevant metric. If the company is a conglomerate and no dominant industry can be identified, we will evaluate its profit volatility in the context of SER guidelines for all nonfinancial companies.

86. In certain circumstances, the SER derived from historical information may understate--or overstate--expected future volatility, and we may adjust the assessment downward or upward. The scope of possible adjustments depends on certain conditions being met as described below.

87. We might adjust the SER-derived volatility assessment to a worse assessment (i.e., to a higher assessment for greater volatility) by up to two categories if the expected level of volatility isn't apparent in historical numbers, and the company either:

- Has a weighted country risk assessment of 4 or worse, which may, notwithstanding past performance, result in a less stable business environment going forward;

- Operates in a subsector of the industry that may be prone to higher technology or regulation changes, or other potential disruptive risks that have not emerged over the seven year period;
- Is of limited size and scope, which will often result in inherently greater vulnerability to external changes; or
- Has pursued material M&A or internal growth projects that obscure the company's underlying performance trend line. As an example, a company may have consummated an acquisition during the trough of the cycle, masking what would otherwise be a significant decline in performance.

88. The choice of one or two categories depends on the degree of likelihood that the related risks will materialize and our view of the likely severity of these risks.

89. Conversely, we may adjust the SER-derived volatility assessment to a better assessment (i.e., to a lower assessment reflecting lower volatility) by up to two categories if we observe that the conditions historically leading to greater volatility have receded and are misrepresentative. This will be the case when:

- The company grew at a moderately faster, albeit more uneven, pace relative to the industry. Since we measure volatility around a linear trend line, a company growing at a constant percentage of moderate increase (relative to the industry) or an uneven pace (e.g., due to "lumpy" capital spending programs) could receive a relatively unfavorable assessment on an unadjusted basis, which would not be reflective of the company's performance in a steady state. (Alternatively, those companies that grow at a significantly higher-than-average industry rate often do so on unsustainable rates of growth or by taking on high-risk strategies. Companies with these high-risk growth strategies would not receive a better assessment and could be adjusted to a worse assessment;)
- The company's geographic, customer, or product diversification has increased in scope as a result of an acquisition or rapid expansion (e.g., large, long-term contracts wins), leading to more stability in future earnings in our view; or
- The company's business model is undergoing material change that we expect will benefit earnings stability, such as a new regulatory framework or major technology shift that is expected to provide a significant competitive hedge and margin protection over time.
- The company has experienced a sharp drop in demand for its products and services due to the materialization of social credit factors related to health and safety, such as a pandemic, which had a significant negative impact on commercial activity for a period of time, but which we view as temporary and not indicative of future earnings trends.

90. The choice of one or two categories depends on the degree of likelihood that the related risks will materialize and our view of the likely severity of these risks.

91. If the company either does not have at least seven years of annual data or has materially changed its business lines or undertaken abnormally high levels of M&A during this time period, then we do not use its SER to assess the volatility of profitability. In these cases, we use a proxy to establish the volatility assessment. If there is a peer company that has, and is expected to continue having, very similar profitability volatility characteristics, we use the SER of that peer entity as a proxy.

92. If no such matching peer exists, or one cannot be identified with enough confidence, we perform an assessment of expected volatility based on the following rules:

- An assessment of 3 if we expect the company's profitability, supported by available historical evidence, will exhibit a volatility pattern in line with, or somewhat less volatile than, the industry

average.

- An assessment of 2 based on our confidence, supported by available historical evidence, that the company will exhibit lower volatility in profitability metrics than the industry's average. This could be underpinned by some of the factors listed in paragraph 89, whereas those listed in paragraph 87 would typically not apply.
- An assessment of 4 or 5 based on our expectation that profitability metrics will exhibit somewhat higher (4), or meaningfully higher (5) volatility than the industry, supported by available historical evidence, or because of the applicability of possible adjustment factors listed in paragraph 87.
- Assessments of either 1 or 6 are rarely assigned and can only be achieved based on a combination of data evidence and very high confidence tests. For an assessment of 1, we require strong evidence of minimal volatility in profitability metrics compared with the industry, supported by at least five years of historical information, combined with a very high degree of confidence that this will continue in the future, including no country risk, subsector risk or size considerations that could otherwise warrant a worse assessment as per paragraph 87. For an assessment of 6 we require strong evidence of very high volatility in profitability metrics compared with the industry, supported by at least five years of historical information and very high confidence that this will continue in the future.

93. Next, we combine the level of profitability assessment with the volatility assessment to determine the final profitability assessment using the matrix in Table 15.

Table 15

Profitability Assessment

	--Volatility of profitability assessment--					
Level of profitability assessment	**1**	**2**	**3**	**4**	**5**	**6**
Above average	1	1	2	3	4	5
Average	1	2	3	4	5	6
Below average	2	3	4	5	6	6

5. Combining the preliminary competitive position assessment with profitability

94. The fourth and final step in arriving at a competitive position assessment is to combine the preliminary competitive position assessment with the profitability assessment. We use the combination matrix in Table 16, which shows how the profitability assessment can confirm, strengthen, or weaken (by up to one category) the overall competitive position assessment.

Table 16

Combining The Preliminary Competitive Position Assessment And Profitability Assessment

	--Preliminary competitive position assessment--					
Profitability assessment	**1**	**2**	**3**	**4**	**5**	**6**
1	1	2	2	3	4	5
2	1	2	3	3	4	5
3	2	2	3	4	4	5
4	2	3	3	4	5	5
5	2	3	4	4	5	6
6	2	3	4	5	5	6

95. We generally expect companies with a strong preliminary competitive position assessment to exhibit strong and less volatile profitability metrics. Conversely, companies with a relatively weaker preliminary competitive position assessment will generally have weaker and/or more volatile profitability metrics. Our analysis of profitability helps substantiate whether management is translating any perceived competitive advantages, diversity benefits, and cost management measures into higher earnings and more stable return on capital and return on sales ratios than the averages for the industry. When profitability differs markedly from what the preliminary/anchor competitive position assessment would otherwise imply, we adjust the competitive position assessment accordingly.

96. Our method of adjustment is biased toward the preliminary competitive position assessment rather than toward the profitability assessment (e.g., a preliminary competitive assessment of 6 and a profitability assessment of 1 will result in a final assessment of 5).

E. Cash Flow/Leverage

97. The pattern of cash flow generation, current and future, in relation to cash obligations is often the best indicator of a company's financial risk. The criteria assess a variety of credit ratios, predominately cash flow-based, which complement each other by focusing on the different levels of a company's cash flow waterfall in relation to its obligations (i.e., before and after working capital investment, before and after capital expenditures, before and after dividends), to develop a thorough perspective. Moreover, the criteria identify the ratios that we think are most relevant to measuring a company's credit risk based on its individual characteristics and its business cycle.

98. For the analysis of companies with intermediate or stronger cash flow/leverage assessments (a measure of the relationship between the company's cash flows and its debt obligations as identified in paragraphs 106 and 124), we primarily evaluate cash flows that reflect the considerable flexibility and discretion over outlays that such companies typically possess. For these entities, the starting point in the analysis is cash flows before working capital changes plus capital investments in relation to the size of a company's debt obligations in order to assess the relative ability of a company to repay its debt. These "leverage" or "payback" cash flow ratios are a measure of how much flexibility and capacity the company has to pay its obligations.

99. For entities with significant or weaker cash flow/leverage assessments (as identified in paragraphs 105 and 124), the criteria also call for an evaluation of cash flows in relation to the carrying cost or interest burden of a company's debt. This will help us assess a company's relative and absolute ability to service its debt. These "coverage"- or "debt service"-based cash flow ratios

are a measure of a company's ability to pay obligations from cash earnings and the cushion the company possesses through stress periods. These ratios, particularly interest coverage ratios, become more important the further a company is down the credit spectrum.

1. Assessing cash flow/leverage

100. Under the criteria, we assess cash flow/leverage as 1, minimal; 2, modest; 3, intermediate; 4, significant; 5, aggressive; or 6, highly leveraged. To arrive at these assessments, the criteria combine the assessments of a variety of credit ratios, predominately cash flow-based, which complement each other by focusing attention on the different levels of a company's cash flow waterfall in relation to its obligations. For each ratio, there is an indicative cash flow/leverage assessment that corresponds to a specified range of values in one of three given benchmark tables (see tables 17, 18, and 19). We derive the final cash flow/leverage assessment for a company by determining the relevant core ratios, anchoring a preliminary cash flow assessment based on the relevant core ratios, determining the relevant supplemental ratio(s), adjusting the preliminary cash flow assessment according to the relevant supplemental ratio(s), and, finally, modifying the adjusted cash flow/leverage assessment for any material volatility.

2. Core and supplemental ratios

a) Core ratios

101. For each company, we calculate two core credit ratios--funds from operations (FFO) to debt and debt to EBITDA--in accordance with S&P Global Ratings' ratios and adjustments criteria (see "Corporate Methodology: Ratios And Adjustments"). We compare these payback ratios against benchmarks to derive the preliminary cash flow/leverage assessment for a company. These ratios are also useful in determining the relative ranking of the financial risk of companies.

b) Supplemental ratios

102. The criteria also consider one or more supplemental ratios (in addition to the core ratios) to help develop a fuller understanding of a company's financial risk profile and fine-tune our cash flow/leverage analysis. Supplemental ratios could either confirm or adjust the preliminary cash flow/leverage assessment. The confirmation or adjustment of the preliminary cash flow/leverage assessment will depend on the importance of the supplemental ratios as well as any difference in indicative cash flow/leverage assessment between the core and supplemental ratios as described in section E.3.b.

103. The criteria typically consider five standard supplemental ratios, although "Sector-Specific Corporate Methodology" may introduce additional supplemental ratios or focus attention on one or more of the standard supplemental ratios. The standard supplemental ratios include three payback ratios--cash flow from operations (CFO) to debt, free operating cash flow (FOCF) to debt, and discretionary cash flow (DCF) to debt--and two coverage ratios, FFO plus interest paid to cash interest paid and EBITDA to interest.

104. The criteria provide guidelines as to the relative importance of certain ratios if a company exhibits characteristics such as high leverage, working capital intensity, capital intensity, or high growth.

105. If the preliminary cash flow/leverage assessment is significant or weaker (see section E.3), then two coverage ratios, FFO plus cash interest paid to cash interest paid and EBITDA to interest, will

be given greater importance as supplemental ratios. For the definition of these metrics please see "Corporate Methodology: Ratios And Adjustments".

106. If the preliminary cash flow/leverage assessment is intermediate or stronger, the criteria first apply the three standard supplemental ratios of CFO to debt, FOCF to debt, and DCF to debt. When FOCF to debt and DCF to debt indicate a cash flow/leverage assessment that is lower than the other payback-ratio-derived cash flow/leverage assessments, it signals that the company has either larger than average capital spending or other nonoperating cash distributions (including dividends). If these differences persist and are consistent with a negative trend in overall ratio levels, which we believe is not temporary, then these supplemental leverage ratios will take on more importance in the analysis.

107. If the supplemental ratios indicate a cash flow/leverage assessment that is different than the preliminary cash flow/leverage assessment, it could suggest an unusual debt service or fixed charge burden, working capital or capital expenditure profile, or unusual financial activity or policies. In such cases, we assess the sustainability or persistence of these differences. For example, if either working capital or capital expenditures are unusually low, leading to better indicated assessments, we examine the sustainability of such lower spending in the context of its impact on the company's longer term competitive position. If there is a deteriorating trend in the company's asset base, we give these supplemental ratios less weight. If either working capital or capital expenditures are unusually high, leading to weaker indicated assessments, we examine the persistence and need for such higher spending. If elevated spending levels are required to maintain a company's competitive position, for example to maintain the company's asset base, we give more weight to these supplemental ratios.

108. For capital-intensive companies, EBITDA and FFO may overstate financial strength, whereas FOCF may be a more accurate reflection of their cash flow in relation to their financial obligations. The criteria generally consider a capital-intensive company as having ongoing capital spending to sales of greater than 10%, or depreciation to sales of greater than 8%. For these companies, the criteria place more weight on the supplementary ratio of FOCF to debt. Where we place more analytic weight on FOCF to debt, we also seek to estimate the amount of maintenance or full cycle capital required (see Appendix C) under normal conditions (we estimate maintenance or full-cycle capital expenditure required because this is not a reported number). The FOCF figure may be adjusted by adding back estimated discretionary capital expenditures. The adjusted FOCF to debt based on maintenance or full cycle capital expenditures often helps determine how much importance to place on this ratio. If both the FOCF to debt and the adjusted (for estimated discretionary capital spending) FOCF to debt derived assessments are different from the preliminary cash/flow leverage assessment, then these supplemental leverage ratios take on more importance in the analysis.

109. For working-capital-intensive companies, EBITDA and FFO may also overstate financial strength, and CFO may be a more accurate measure of the company's cash flow in relation to its financial risk profile. Under the criteria, if a company has a working capital-to-sales ratio that exceeds 25% or if there are significant seasonal swings in working capital, we generally consider it to be working-capital-intensive. For these companies, the criteria place more emphasis on the supplementary ratio of CFO to debt. Examples of companies that have working-capital-intensive characteristics can be found in the capital goods, metals and mining downstream, or the retail and restaurants industries. The need for working capital in those industries reduces financial flexibility and, therefore, these supplemental leverage ratios take on more importance in the analysis.

110. For all companies, when FOCF to debt or DCF to debt is negative or indicates materially lower cash flow/leverage assessments, the criteria call for an examination of management's capital spending and cash distribution strategies. For high-growth companies, typically the focus is on FFO to debt

instead of FOCF to debt because the latter ratio can vary greatly depending on the growth investment the company is undergoing. The criteria generally consider a high-growth company one that exhibits real revenue growth in excess of 8% per year. Real revenue growth excludes price or foreign exchange related growth, under these criteria. In cases where FOCF or DCF is low, there is a greater emphasis on monitoring the sustainability of margins and return on capital and the overall financing mix to assess the likely trend of future debt ratios. In addition, debt service ratio analysis will be important in such situations. For companies with more moderate growth, the focus is typically on FOCF to debt unless the capital spending is short term or is not funded with debt.

111. For companies that have ongoing and well entrenched banking relationships we can reflect these relationships in our cash flow/leverage analysis through the use of the interest coverage ratios as supplemental ratios. These companies generally have historical links and a strong ongoing relationship with their main banks, as well as shareholdings by the main banks, and management influence and interaction between the main banks and the company. Based on their bank relationships, these companies often have lower interest servicing costs than peers, even if the macro economy worsens. In such cases, we generally use the interest coverage ratios as supplemental ratios. This type of banking relationship occurs in Japan, for example, where companies that have the type of bank relationship described in this paragraph tend to have a high socioeconomic influence within their country by way of their revenue size, total debt quantum, number of employees, and the relative importance of the industry.

c) Time horizon and ratio calculation

112. A company's credit ratios may vary, often materially, over time due to economic, competitive, technological, or investment cycles, the life stage of the company, and corporate or strategic actions. Thus, we evaluate credit ratios on a time series basis with a clear forward-looking bias. The length of the time series is dependent on the relative credit risk of the company and other qualitative factors and the weighting of the time series varies according to transformational events. A transformational event is any event that could cause a material change in a company's financial profile, whether caused by changes to the company's capital base, capital structure, earnings, cash flow profile, or financial policies. Transformational events can include mergers, acquisitions, divestitures, management changes, structural changes to the industry or competitive environment, product development and capital programs, and/or business disruptions, including those that arise from the materialization of substantial environmental or social risks. This section provides guidance on the timeframe and weightings the criteria apply to calculate the indicative ratios.

113. The criteria generally consider the company's credit ratios for the previous one to two years, current-year forecast, and the two subsequent forecasted financial years. There may be situations where longer--or even shorter--historical results or forecasts are appropriate, depending on such factors as availability of financials, transformational events, or relevance. For example, a utility company with a long-term capital spending program may lend itself to a longer-term forecast, whereas for a company experiencing a near-term liquidity squeeze even a two-year forecast will have limited value. Alternatively, for most commodities-based companies we emphasize credit ratios based on our forward-looking view of market conditions, which may differ materially from the historical period.

114. Historical patterns in cash flow ratios are informative, particularly in understanding past volatility, capital spending, growth, accounting policies, financial policies, and business trends. Our analysis starts with a review of these historical patterns in order to assess future expected credit quality. Historical patterns can also provide an indication of potential future volatility in ratios, including

that which results from seasonality or cyclicality. A history of volatility could result in a more conservative assessment of future cash flow generation if we believe cash flow will continue to be volatile.

115. The forecast ratios are based on an expected base-case scenario developed by S&P Global Ratings, incorporating current and near-term economic conditions, industry assumptions, and financial policies. The prospective cyclical and longer-term volatility associated with the industry in which the issuer operates is addressed in the industry risk criteria (see section B) and the longer-term directional influence or event risk of financial policies is addressed in our financial policy criteria (see section H).

116. The criteria generally place greater emphasis on forecasted years than historical years in the time series of credit ratios when calculating the indicative credit ratio. For companies where we have five years of ratios as described in section E.3, generally we calculate the indicative ratio by weighting the previous two years, the current year, and the forecasted two years as 10%, 15%, 25%, 25%, and 25%, respectively.

117. This weighting changes, however, to place even greater emphasis on the current and forecast years when:

- The issuer meets the characteristics described in paragraph 113, and either shorter- or longer-term forecasts are applicable. The weights applied will generally be quite forward weighted, particularly if a company is undergoing a transformational event and there is moderate or better cash flow certainty.
- The issuer is forecast to generate negative cash flow available for debt repayment, which we believe could lead to deteriorating credit metrics. Forecast negative cash flows could be generated from operating activities as well as capital expenditures, share buybacks, dividends, or acquisitions, as we forecast these uses of cash based on the company's track record, market conditions, or financial policy. The weights applied will generally be 30%, 40%, and 30% for the current and two subsequent years, respectively.
- The issuer is in an industry that is prospectively volatile or that has a high degree of cash flow uncertainty. Industries that are prospectively volatile are industries whose competitive risk and growth assessments are either high risk (5) or very high risk (6) or whose overall industry risk assessments are either high risk (5) or very high risk (6). The weights applied will generally be 50% for the current year and 50% for the first subsequent forecast year.
- An issuer experienced a significant business disruption due to exceptional events that are temporary and are not assumed to be repeated. These circumstances may stem, for example, from the materialization of environmental or social credit factors (e.g., an epidemic or pandemic health event, or man-made or natural environmental disaster). In such cases, we may take the view that historical financial performance is not indicative of the issuer's current and future earnings trends and put more weight on future year ratios.

118. When the indicative ratio(s) is borderline (i.e., less than 10% different from the threshold in relative terms) between two assessment thresholds (as described in section E.3 and tables 17, 18, and 19) and the forecast points to a switch in the ratio between categories during the rating timeframe, we will weigh the forecast even more heavily in order to prospectively capture the trend.

119. For companies undergoing a transformational event, the weighting of the time series could vary significantly.

120. For companies undergoing a transformational event and with significant or weaker cash flow/leverage assessments, we place greater weight on near-term risk factors. That's because

overemphasis on longer-term (inherently less predictable) issues could lead to some distortion when assessing the risk level of a speculative-grade company. We generally analyze a company using the arithmetic mean of the credit ratios expected according to our forecasts for the current year (or pro forma current year) and the subsequent financial year. A common example of this is when a private equity firm acquires a company using additional debt leverage, which makes historical financial ratios meaningless. In this scenario, we weight or focus the majority of our analysis on the next one or two years of projected credit measures.

3. Determining the cash flow/leverage assessment

a) Identifying the benchmark table

121. Tables 17, 18, and 19 provide benchmark ranges for various credit ratios we associate with different cash flow/leverage assessments for standard volatility, medial volatility, and low volatility industries. The tables of benchmark ratios differ for a given ratio and cash flow/leverage assessment along two dimensions: the starting point for the ratio range and the width of the ratio range.

122. If an industry exhibits low volatility, the threshold levels for the applicable ratios to achieve a given cash flow/leverage assessment are less stringent than those in the medial or standard volatility tables, although the range of the ratios is narrower. Conversely, if an industry exhibits medial or standard levels of volatility, the threshold for the applicable ratios to achieve a given cash flow/leverage assessment are elevated, albeit with a wider range of values.

123. The relevant benchmark table for a given company is based on our Corporate Industry and Country Risk Assessment, or the CICRA (see section A, table 1), as described in the bullet points below, unless otherwise indicated in "Sector-Specific Corporate Methodology."

- The low volatility table (table 19) will generally apply when a company's CICRA is '1' but can infrequently also apply to a company with a CICRA of '2' if the company exhibits or is expected to exhibit low levels of volatility.
- The medial volatility table (table 18) will generally apply for a company with a CICRA of '2' but can infrequently also apply to a company with a CICRA of '1' if the company exhibits or is expected to exhibit medial levels of volatility.
- The standard volatility table (table 17) generally serves as the relevant benchmark table that is used for all CICRA scores other than '1' or '2', and we will always use it for companies with a CICRA of '1' or '2' whose competitive position is assessed as '5' or '6'.

Table 17

Cash Flow/Leverage Analysis Ratios--Standard Volatility

	--Core ratios--		--Supplementary coverage ratios--		--Supplementary payback ratios--		
	FFO/debt (%)	Debt/EBITDA (x)	FFO/cash interest(x)	EBITDA/interest (x)	CFO/debt (%)	FOCF/debt (%)	DCF/debt (%)
Minimal	60+	Less than 1.5	More than 13	More than 15	More than 50	40+	25+
Modest	45-60	1.5-2	9-13	10-15	35-50	25-40	15-25
Intermediate	30-45	2-3	6-9	6-10	25-35	15-25	10-15
Significant	20-30	3-4	4-6	3-6	15-25	10-15	5-10

Table 17

Cash Flow/Leverage Analysis Ratios--Standard Volatility (cont.)

	--Core ratios--		--Supplementary coverage ratios--		--Supplementary payback ratios--		
	FFO/debt (%)	Debt/EBITDA (x)	FFO/cash interest(x)	EBITDA/interest (x)	CFO/debt (%)	FOCF/debt (%)	DCF/debt (%)
Aggressive	12-20	4-5	2-4	2-3	10-15	5-10	2-5
Highly leveraged	Less than 12	Greater than 5	Less than 2	Less than 2	Less than 10	Less than 5	Less than 2

Table 18

Cash Flow/Leverage Analysis Ratios--Medial Volatility

	--Core ratios--		--Supplementary coverage ratios--		--Supplementary payback ratios--		
	FFO/debt (%)	Debt/EBITDA (x)	FFO/cash interest (x)	EBITDA/interest (x)	CFO/debt (%)	FOCF/debt (%)	DCF/debt (%)
Minimal	50+	less than 1.75	10.5+	14+	40+	30+	18+
Modest	35-50	1.75-2.5	7.5-10.5	9-14	27.5-40	17.5-30	11-18
Intermediate	23-35	2.5-3.5	5-7.5	5-9	18.5-27.5	9.5-17.5	6.5-11
Significant	13-23	3.5-4.5	3-5	2.75-5	10.5-18.5	5-9.5	2.5-6.5
Aggressive	9-13	4.5-5.5	1.75-3	1.75-2.75	7-10.5	0-5	(11)-2.5
Highly leveraged	Less than 9	Greater than 5.5	Less than 1.75	Less than 1.75	Less than 7	Less than 0	Less than (11)

Table 19

Cash Flow/Leverage Analysis Ratios--Low Volatility

	--Core ratios--		--Supplementary coverage ratios--		--Supplementary payback ratios--		
	FFO/debt (%)	Debt/EBITDA (x)	FFO/cash interest (x)	EBITDA/interest (x)	CFO/debt (%)	FOCF/debt (%)	DCF/debt (%)
Minimal	35+	Less than 2	More than 8	More than 13	More than 30	20+	11+
Modest	23-35	2-3	5-8	7-13	20-30	10-20	7-11
Intermediate	13-23	3-4	3-5	4-7	12-20	4-10	3-7
Significant	9-13	4-5	2-3	2.5-4	8-12	0-4	0-3
Aggressive	6-9	5-6	1.5-2	1.5-2.5	5-8	(10)-0	(20)-0
Highly leveraged	Less than 6	Greater than 6	Less than 1.5	Less than 1.5	Less than 5	Less than (10)	Less than (20)

b) Aggregating the credit ratio assessments

124. To determine the final cash flow/leverage assessment, we make these calculations:
1) First, calculate a time series of standard core and supplemental credit ratios, select the relevant benchmark table, and determine the appropriate time weighting of the credit ratios.

- Calculate the two standard core credit ratios and the five standard supplemental credit ratios over a five-year time horizon.
- Consult "Sector-Specific Corporate Methodology," which may identify additional supplemental ratio(s). The relevant benchmark table for a given company is based on our assessment of the company's associated industry and country risk volatility, or the CICRA.
- Calculate the appropriate weighted average cash flow/leverage ratios. If the company is undergoing a transformational event, then the core and supplemental ratios will typically be calculated based on S&P Global Ratings' projections for the current and next one or two financial years.

2) Second, we use the core ratios to determine the preliminary cash flow assessment.

- Compare the core ratios (FFO to debt and debt to EBITDA) to the ratio ranges in the relevant benchmark table.
- If the core ratios result in different cash flow/leverage assessments, we will select the relevant core ratio based on which provides the best indicator of a company's future leverage.

3) Third, we review the supplemental ratio(s).

- Determine the importance of supplemental ratios based on company-specific characteristics, namely, leverage, capital intensity, working capital intensity, growth rate, or industry. "Sector-Specific Corporate Methodology" may identify preferred ratios for a particular sector.

4) Fourth, we calculate the adjusted cash flow/leverage assessment.

- If the cash flow/leverage assessment(s) indicated by the important supplemental ratio(s) differs from the preliminary cash flow/leverage assessment, we might adjust the preliminary cash flow/leverage assessment by one category in the direction of the cash flow/leverage assessment indicated by the supplemental ratio(s) to derive the adjusted cash flow/leverage assessment. We will make this adjustment if, in our view, the supplemental ratio provides the best indicator of a company's future leverage.
- If there is more than one important supplemental ratio and they result in different directional deviations from the preliminary cash flow/leverage assessment, we will select one as the relevant supplemental ratio based on which, in our opinion, provides the best indicator of a company's future leverage. We will then make the adjustment outlined above if the selected supplemental ratio differs from the preliminary cash flow/leverage assessment and the selected supplemental ratio provides the best overall indicator of a company's future leverage.

5) Lastly, we determine the final cash flow/leverage assessment based on the volatility adjustment.

- We classify companies as stable for these cash flow criteria if cash flow/leverage ratios are expected to worsen by up to one category during periods of stress based on their business risk profile. The final cash flow/leverage assessment for these companies will not be modified from the adjusted cash flow/leverage assessment.
- We classify companies as volatile for these cash flow criteria if cash flow/leverage ratios are expected to move one or two categories worse during periods of stress based on their business risk profiles. Typically, this is equivalent to EBITDA declining about 30% from its current level. The final cash flow/leverage assessment for these companies will be modified to one category weaker than the adjusted cash flow/leverage assessment; the adjustment will be eliminated if cash flow/leverage ratios, as evaluated, include a moderate to high level of stress already.
- We classify companies as highly volatile for these cash flow criteria if cash flow/leverage ratios

are expected to move two or three categories worse during periods of stress, based on their business risk profiles. Typically, this is equivalent to EBITDA declining about 50% from its current level. The final cash flow/leverage assessment for these companies will be modified to two categories weaker than the adjusted cash flow/leverage assessment; the adjustment will be eliminated or reduced to one category if cash flow/leverage ratios, as evaluated, include a moderate to high level of stress already.

125. The volatility adjustment is the mechanism by which we factor a "cushion" of medium-term variance to current financial performance not otherwise captured in either the near-term base-case forecast or the long-term business risk assessment. We make this adjustment based on the following:

- The expectation of any potential cash flow/leverage ratio movement is both prospective and dependent on the current business or economic conditions.
- Stress scenarios include, but are not limited to, a recessionary economic environment, technology or competitive shifts, loss or renegotiation of major contracts or customers, the materialization of ESG credit risks, and key product or input price movements, as typically defined in the company's industry risk profile and competitive position assessment.
- The volatility adjustment is not static and is company specific. At the bottom of an economic cycle or during periods of stressed business conditions, already reflected in the general industry risk or specific competitive risk profile, the prospect of weakening ratios is far less than at the peak of an economic cycle or business conditions.
- The expectation of prospective ratio changes may be formed by observed historical performance over an economic, business, or product cycle by the company or by peers.
- The assessment of which classification to use when evaluating the prospective number of scoring category moves will be guided by how close the current ratios are to the transition point (i.e., "buffer" in the current scoring category) and the corresponding amount of EBITDA movement at each scoring transition.

F. Diversification/Portfolio Effect

126. Under the criteria, diversification/portfolio effect applies to companies that we regard as conglomerates. They are companies that have multiple core business lines that may be operated as separate legal entities. For the purpose of these criteria, a conglomerate would have at least three business lines, each contributing a material source of earnings and cash flow.

127. The criteria aim to measure how diversification or the portfolio effect could improve the anchor of a company with multiple business lines. This approach helps us determine how the credit strength of a corporate entity with a given mix of business lines could improve based on its diversity. The competitive position factor assesses the benefits of diversity within individual lines of business. This factor also assesses how poorly performing businesses within a conglomerate affect the organization's overall business risk profile.

128. Diversification/portfolio effect could modify the anchor depending on how meaningful we think the diversification is, and on the degree of correlation we find in each business line's sensitivity to economic cycles. This assessment will have either a positive or neutral impact on the anchor. We capture any potential factor that weakens a company's diversification, including poor management, in our management and governance assessment.

129. We define a conglomerate as a diversified company that is involved in several industry sectors.

Usually the smallest of at least three distinct business segments/lines would contribute at least 10% of either EBITDA or FOCF and the largest would contribute no more than 50% of EBITDA or FOCF, with the long-term aim of increasing shareholder value by generating cash flow. Industrial conglomerates usually hold a controlling stake in their core businesses, have highly identifiable holdings, are deeply involved in the strategy and management of their operating companies, generally do not frequently roll over or reshuffle their holdings by buying and selling companies, and therefore have high long-term exposure to the operating risks of their subsidiaries.

130. In rating a conglomerate, we first assess management's commitment to maintain the diversified portfolio over a longer-term horizon. These criteria apply only if the company falls within our definition of a conglomerate.

1. Assessing diversification/portfolio effect

131. A conglomerate's diversification/portfolio effect is assessed as 1, significant diversification; 2, moderate diversification; or 3, neutral. An assessment of moderate diversification or significant diversification potentially raises the issuer's anchor. To achieve an assessment of significant diversification, an issuer should have uncorrelated diversified businesses whose breadth is among the most comprehensive of all conglomerates'. This assessment indicates that we expect the conglomerate's earnings volatility to be much lower through an economic cycle than an undiversified company's. To achieve an assessment of moderate diversification, an issuer typically has a range of uncorrelated diversified businesses that provide meaningful benefits of diversification with the expectation of lower earnings volatility through an economic cycle than an undiversified company's.

132. We expect that a conglomerate will also benefit from diversification if its core assets consistently produce positive cash flows over our rating horizon. This supports our assertion that the company diversifies to take advantage of allocating capital among its business lines. To this end, our analysis focuses on a conglomerate's track record of successfully deploying positive discretionary cash flow into new business lines or expanding capital-hungry business lines. We assess companies that we do not expect to achieve these benefits as neutral.

2. Components of correlation and how it is incorporated into our analysis

133. We determine the assessment for this factor based on the number of business lines in separate industries (as described in "Sector-Specific Corporate Methodology") and the degree of correlation between these business lines as described in table 20. There is no rating uplift for an issuer with a small number of business lines that are highly correlated. By contrast, a larger number of business lines that are not closely correlated provide the maximum rating uplift.

Table 20

Assessing Diversification/Portfolio Effect

	--Number of business lines--		
Degree of correlation of business lines	**3**	**4**	**5 or more**
High	Neutral	Neutral	Neutral
Medium	Neutral	Moderate diversification	Moderate diversification
Low	Moderate diversification	Significant diversification	Significant diversification

134. The degree of correlation of business lines is high if the business lines operate within the same industry, as defined by the industry designations in "Sector-Specific Corporate Methodology." The

degree of correlation of business lines is medium if the business lines operate within different industries, but operate within the same geographic region (for further guidance on defining geographic regions, see Appendix A, table 26). An issuer has a low degree of correlation across its business lines if these business lines are both a) in different industries and b) either operate in different regions or operate in multiple regions.

135. If we believe that a conglomerate's various industry exposures fail to provide a partial hedge against the consolidated entity's volatility because they are highly correlated through an economic cycle, then we assess the diversification/portfolio effect as neutral.

G. Capital Structure

136. S&P Global Ratings uses its capital structure criteria to assess risks in a company's capital structure that may not show up in our standard analysis of cash flow/leverage. These risks may exist as a result of maturity date or currency mismatches between a company's sources of financing and its assets or cash flows. These can be compounded by outside risks, such as volatile interest rates or currency exchange rates.

1. Assessing capital structure

137. Capital structure is a modifier category, which adjusts the initial anchor for a company after any modification due to diversification/portfolio effect. We assess a number of subfactors to determine the capital structure assessment, which can then raise or lower the initial anchor by one or more notches--or have no effect in some cases. We assess capital structure as 1, very positive; 2, positive; 3, neutral; 4, negative; or 5, very negative. In the large majority of cases, we believe that a firm's capital structure will be assessed as neutral. To assess a company's capital structure, we analyze four subfactors:

- Currency risk associated with debt,
- Debt maturity profile (or schedule),
- Interest rate risk associated with debt, and
- Investments.

138. Any of these subfactors can influence a firm's capital structure assessment, although some carry greater weight than others, based on a tiered approach:

- Tier one risk subfactors: Currency risk of debt and debt maturity profile, and
- Tier two risk subfactor: Interest rate risk of debt.

139. The initial capital structure assessment is based on the first three subfactors (see table 21). We may then adjust the preliminary assessment based on our assessment of the fourth subfactor, investments.

Table 21

Preliminary Capital Structure Assessment

Preliminary capital structure assessment	Subfactor assessments
Neutral	No tier one subfactor is negative.
Negative	One tier one subfactor is negative, and the tier two subfactor is neutral.

Table 21

Preliminary Capital Structure Assessment (cont.)

Preliminary capital structure assessment	Subfactor assessments
Very negative	Both tier one subfactors are negative, or one tier one subfactor is negative and the tier two subfactor is negative.

140. Tier one subfactors carry the greatest risks, in our view, and, thus, could have a significant impact on the capital structure assessment. This is because, in our opinion, these factors have a greater likelihood of affecting credit metrics and potentially causing liquidity and refinancing risk. The tier two subfactor is important in and of itself, but typically less so than the tier one subfactors. In our view, in the majority of cases, the tier two subfactor in isolation has a lower likelihood of leading to liquidity and default risk than do tier one subfactors.

141. The fourth subfactor, investments, as defined in paragraph 153, quantifies the impact of a company's investments on its overall financial risk profile. Although not directly related to a firm's capital structure decisions, certain investments could provide a degree of asset protection and potential financial flexibility if they are monetized. Thus, the fourth subfactor could modify the preliminary capital structure assessment (see table 22). If the subfactor is assessed as neutral, then the preliminary capital structure assessment will stand. If investments is assessed as positive or very positive, we adjust the preliminary capital structure assessment upward (as per table 22) to arrive at the final assessment.

Table 22

Final Capital Structure Assessment

	--Investments subfactor assessment--		
Preliminary capital structure assessment	Neutral	Positive	Very positive
Neutral	Neutral	Positive	Very positive
Negative	Negative	Neutral	Positive
Very negative	Very negative	Negative	Negative

2. Capital structure analysis: Assessing the subfactors

a) Subfactor 1: Currency risk of debt

142. Currency risk arises when a company borrows without hedging in a currency other than the currency in which it generates revenues. Such an unhedged position makes the company potentially vulnerable to fluctuations in the exchange rate between the two currencies, in the absence of mitigating factors. We determine the materiality of any mismatch by identifying situations where adverse exchange-rate movements could weaken cash flow and/or leverage ratios. We do not include currency mismatches under the following scenarios:

- The country where a company generates its cash flows has its currency pegged to the currency in which the company has borrowed, or vice versa (or the currency of cash flows has a strong track record and government policy of stability with the currency of borrowings), examples being the Hong Kong dollar which is pegged to the U.S. dollar, and the Chinese renminbi which is managed in a narrow band to the U.S. dollar (and China's foreign currency reserves are

mainly in U.S. dollars). Moreover, we expect such a scenario to continue for the foreseeable future;

- A company has the proven ability, through regulation or contract, to pass through changes in debt servicing costs to its customers; or
- A company has a natural hedge, such as where it may sell its product in a foreign currency and has matched its debt in that same currency.

143. We also recognize that even if an entity generates insufficient same-currency cash flow to meet foreign currency-denominated debt obligations, it could have substantial other currency cash flows it can convert to meet these obligations. Therefore, the relative amount of foreign denominated debt as a proportion of total debt is an important factor in our analysis. If foreign denominated debt, excluding fully hedged debt principal, is 15% or less of total debt, we assess the company as neutral on currency risk of debt. If foreign-denominated debt, excluding fully hedged debt principal, is greater than 15% of total debt, and debt to EBITDA is greater than 3.0x, we evaluate currency risks through further analysis.

144. If an entity's foreign-denominated debt in a particular currency represents more than 15% of total debt, and if its debt to EBITDA ratio is greater than 3.0x, we identify whether a currency-specific interest coverage ratio indicates potential currency risk. The coverage ratio divides forecasted operating cash flow in each currency by interest payments over the coming 12 months for that same currency. It is often easier to ascertain the geographic breakdown of EBITDA as opposed to operating cash flow. So in situations where we don't have sufficient cash flow information, we may calculate an EBITDA to interest expense coverage ratio in the relevant currencies. If neither cash flow nor EBITDA information is disclosed, we estimate the relevant exposures based on available information.

145. In such an instance, our assessment of this subfactor is negative if we believe any appropriate interest coverage ratio will fall below 1.2x over the next 12 months.

b) Subfactor 2: Debt maturity profile

146. A firm's debt maturity profile shows when its debt needs to be repaid, or refinanced if possible, and helps determine the firm's refinancing risk. Lengthier and more evenly spread out debt maturity schedules reduce refinancing risk, compared with front-ended and compressed ones, since the former give an entity more time to manage business- or financial market-related setbacks.

147. In evaluating debt maturity profiles, we measure the weighted average maturity (WAM) of bank debt and debt securities (including hybrid debt) within a capital structure, and make simplifying assumptions that debt maturing beyond year five matures in year six. WAM = (Maturity1/Total Debt)*tenor1 + (Maturity2/Total Debt)* tenor2 +... (Thereafter/Total Debt)* tenor6

148. In evaluating refinancing risk, we consider risks in addition to those captured under the 12-month to 24-month time-horizons factored in our liquidity criteria (see "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers"). While we recognize that investment-grade companies may have more certain future business prospects and greater access to capital than speculative-grade companies, all else being equal, we view a company with a shorter maturity schedule as having greater refinancing risk compared to a company with a longer one. In all cases, we assess a company's debt maturity profile in conjunction with its liquidity and potential funding availability. Thus, a short-dated maturity schedule alone is not a negative if we believe the company can maintain enough liquidity to pay off debt that comes due in the near term.

149. Our assessment of this subfactor is negative if the WAM is two years or less, and the amount of

these near-term maturities is material in relation to the issuer's liquidity so that under our base-case forecast, we believe the company's liquidity assessment will become less than adequate or weak over the next two years due to these maturities. In certain cases, we may assess a debt maturity profile as negative regardless of whether or not the company passes the aforementioned test. We expect such instances to be rare, and will include scenarios where we believed a concentration of debt maturities within a five-year time horizon poses meaningful refinancing risk, either due to the size of the maturities in relation to the company's liquidity sources, the company's leverage profile, its operating trends, lender relationships, and/or credit market standings.

c) Subfactor 3: Interest rate risk of debt

150. The interest rate risk of debt subfactor analyzes the company's mix of fixed-rate and floating-rate debt. Generally, a higher proportion of fixed-rate debt leads to greater predictability and stability of interest expense and therefore cash flows. The exception would be companies whose operating cash flows are to some degree correlated with interest rate movements--for example, a regulated utility whose revenues are indexed to inflation--given the typical correlation between nominal interest rates and inflation.

151. The mix of fixed versus floating-rate debt is usually not a significant risk factor for companies with intermediate or better financial profiles, strong profitability, and high interest coverage. In addition, the interest rate environment at a given point in time will play a role in determining the impact of interest rate movements. Our assessment of this subcategory will be negative if a 25% upward shift (e.g., from 2.0% to 2.5%) or a 100 basis-point upward shift (e.g., 2% to 3%) in the base interest rate of the floating rate debt will result in a breach of interest coverage covenants or interest coverage rating thresholds identified in the cash flow/leverage criteria (see section E.3).

152. Many loan agreements for speculative-grade companies contain a clause requiring a percentage of floating-rate debt to be hedged for a period of two to three years to mitigate this risk. However, in many cases the loan matures after the hedge expires, creating a mismatched hedge. We consider only loans with hedges that match the life of the loan to be--effectively--fixed-rate debt.

d) Subfactor 4: Investments

153. For the purposes of the criteria, investments refer to investments in unconsolidated equity affiliates, other assets where the realizable value isn't currently reflected in the cash flows generated from those assets (e.g., underutilized real-estate property), we do not expect any additional investment or support to be provided to the affiliate, and the investment is not included within S&P Global Ratings' consolidation scope and so is not incorporated in the company's business and financial risk profile analysis. If equity affiliate companies are consolidated, then the financial benefits and costs of these investments will be captured in our cash flow and leverage analysis. Similarly, where the company's ownership stake does not qualify for consolidation under accounting rules, we may choose to consolidate on a pro rata basis if we believe that the equity affiliates' operating and financing strategy is influenced by the rated entity. If equity investments are strategic and provide the company with a competitive advantage, or benefit a company's scale, scope, and diversity, these factors will be captured in our competitive position criteria and will not be used to assess the subfactor investments as positive. Within the capital structure criteria, we aim to assess nonstrategic financial investments that could provide a degree of asset protection and financial flexibility in the event they are monetized. These investments must be noncore and separable, meaning that a potential divestiture, in our view, has no impact on the company's existing operations.

154. In many instances, the cash flows generated by an equity affiliate, or the proportional share of the associate company's net income, might not accurately reflect the asset's value. This could occur if the equity affiliate is in high growth mode and is currently generating minimal cash flow or net losses. This could also be true of a physical asset, such as real estate. From a valuation standpoint, we recognize the subjective nature of this analysis and the potential for information gaps. As a result, in the absence of a market valuation or a market valuation of comparable companies in the case of minority interests in private entities, we will not ascribe value to these assets.

155. We assess this subfactor as positive or very positive if three key characteristics are met. First, an estimated value can be ascribed to these investments based on the presence of an existing market value for the firm or comparable firms in the same industry. Second, there is strong evidence that the investment can be monetized over an intermediate timeframe--in the case of an equity investment, our opinion of the marketability of the investment would be enhanced by the presence of an existing market value for the firm or comparable firms, as well as our view of market liquidity. Third, monetization of the investment, assuming proceeds would be used to repay debt, would be material enough to positively move existing cash flow and leverage ratios by at least one category and our view on the company's financial policy, specifically related to financial discipline, supports the assessment that the potential proceeds would be used to pay down debt. This subfactor is assessed as positive if debt repayment from the investment sale has the potential to improve cash flow and leverage ratios by one category. We assess investments as very positive if proceeds upon sale of the investment have the potential to improve cash flow and leverage ratios by two or more categories. If the three characteristics are not met, this subfactor will be assessed as neutral and the preliminary capital structure assessment will stand.

156. We will not assess the investments subfactor as positive or very positive when the anchor is 'b+' or lower unless the three conditions described in paragraph 155 are met, and:

- For issuers with less than adequate or weak liquidity, the company has provided a credible near-term plan to sell the investment.
- For issuers with adequate or better liquidity, we believe that the company, if needed, could sell the investment in a relatively short timeframe.

H. Financial Policy

157. Financial policy refines the view of a company's risks beyond the conclusions arising from the standard assumptions in the cash flow/leverage assessment (see section E). Those assumptions do not always reflect or entirely capture the short-to-medium term event risks or the longer-term risks stemming from a company's financial policy. To the extent movements in one of these factors cannot be confidently predicted within our forward-looking evaluation, we capture that risk within our evaluation of financial policy. The cash flow/leverage assessment will typically factor in operating and cash flows metrics we observed during the past two years and the trends we expect to see for the coming two years based on operating assumptions and predictable financial policy elements, such as ordinary dividend payments or recurring acquisition spending. However, over that period and, generally, over a longer time horizon, the firm's financial policies can change its financial risk profile based on management's or, if applicable, the company's controlling shareholder's (see Appendix E) appetite for incremental risk or, conversely, plans to reduce leverage. We assess financial policy as 1) positive, 2) neutral, 3) negative, or as being owned by a financial sponsor. We further identify financial sponsor-owned companies as 'FS-4', 'FS-5', 'FS-6', or 'FS-6 (minus)' (see section H.2).

1. Assessing financial policy

158. First, we determine if a company is owned by a financial sponsor. Given the intrinsic characteristics and aggressive nature of financial sponsor's strategies (i.e., short- to intermediate-term holding periods and the use of debt or debt-like instruments to maximize shareholder returns), we assign a financial risk profile assessment to a firm controlled by a financial sponsor that reflects the likely impact on our credit metrics due to these strategies and we do not separately analyze management's financial discipline or financial policy framework.

159. If a company is not controlled by a financial sponsor, we evaluate management's financial discipline and financial policy framework. Management's financial discipline measures its tolerance for incremental financial risk or, conversely, its willingness to maintain the same degree of financial risk or to lower it compared with recent cash flow/leverage metrics and our projected ratios for the next two years. The company's financial policy framework assesses the comprehensiveness, transparency, and sustainability of the entity's financial policies. We do not assess these factors for financial sponsor controlled firms.

160. The financial discipline assessments can have a positive or negative influence on an enterprise's overall financial policy assessment, or can have no net effect. Conversely, the financial policy framework assessment cannot positively influence the overall financial policy assessment. It can constrain the overall financial policy assessment to no greater than neutral.

161. The separate assessments of a company's financial policy framework and financial discipline determine the financial policy adjustment.

162. We assess management's financial discipline as 1, positive; 2, neutral; or 3, negative. We determine the assessment by evaluating the predictability of an entity's expansion plans and shareholder return strategies. We take into account, generally, management's tolerance for material and unexpected negative changes in credit ratios or, instead, its plans to rapidly decrease leverage and keep credit ratios within stated boundaries.

163. A company's financial policy framework assessment is: 1, supportive or 2, nonsupportive. We make the determination by assessing the comprehensiveness of a company's financial policy framework and whether financial targets are clearly communicated to a large number of stakeholders, and are well defined, achievable, and sustainable.

Table 23

Financial Policy Assessments

Assessment	What it means	Guidance
Positive	Indicates that we expect management's financial policy decisions to have a positive impact on credit ratios over the time horizon, beyond what can be reasonably built in our forecasts on the basis of normalized operating and cash flow assumptions. An example would be when a credible management team commits to dispose of assets or raise equity over the short to medium term in order to reduce leverage. A company with a 1 financial risk profile will not be assigned a positive assessment.	If financial discipline is positive, and the financial policy framework is supportive
Neutral	Indicates that, in our opinion, future credit ratios won't differ materially over the time horizon beyond what we have projected, based on our assessment of management's financial policy, recent track record, and operating forecasts for the company. A neutral financial policy assessment effectively reflects a low probability of "event risk," in our view.	If financial discipline is positive, and the financial policy framework is non-supportive. Or when financial discipline is neutral, regardless of the financial policy framework assessment.

Table 23

Financial Policy Assessments (cont.)

Assessment	What it means	Guidance
Negative	Indicates our view of a lower degree of predictability in credit ratios, beyond what can be reasonably built in our forecasts, as a result of management's financial discipline (or lack of it). It points to high event risk that management's financial policy decisions may depress credit metrics over the time horizon, compared with what we have already built in our forecasts based on normalized operating and cash flow assumptions.	If financial discipline is negative, regardless of the financial policy framework assessment
Financial Sponsor*	We define a financial sponsor as an entity that follows an aggressive financial strategy in using debt and debt-like instruments to maximize shareholder returns. Typically, these sponsors dispose of assets within a short to intermediate time frame. Accordingly, the financial risk profile we assign to companies that are controlled by financial sponsors ordinarily reflects our presumption of some deterioration in credit quality in the medium term. Financial sponsors typically include private equity firms, hedge funds, and other types of investors that consistently use aggressive financial strategies that we believe will lead to the deterioration of credit quality.	We define financial sponsor-owned companies as nonfinancial corporate entities in which one or more financial sponsors own at least 40% of the entity's common equity, or retain the majority of the voting rights and control through preference shares, and where we consider that the sponsors exercise control of the company either solely or jointly.

*Assessed as FS-4, FS-5, FS-6, or FS-6 (minus).

2. Financial sponsor-controlled companies

164. We define a financial sponsor as an entity that follows an aggressive financial strategy in using debt and debt-like instruments to maximize shareholder returns. Typically, these sponsors dispose of assets within a short-to-intermediate time frame. Financial sponsors typically include private equity firms, hedge funds, and other types of investors that consistently use aggressive financial strategies that we believe will lead to the deterioration of credit quality.

165. We define financial sponsor-owned companies as nonfinancial corporate entities in which one or more financial sponsors own at least 40% of the entity's common equity, or retain the majority of the voting rights and control through preference shares, and where we consider that the sponsors exercise control of the company either solely or jointly. "Control" refers to the sponsors' ability to dictate an entity's strategy and cash flow. The strategic goals of the sponsors must be aligned for us to consider the sponsors as having joint control.

166. We differentiate between financial sponsors and other types of controlling shareholders and companies that do not have controlling shareholders based on our belief that short-term ownership--such as exists in private equity sponsor-owned companies--generally entails financial policies aimed at achieving rapid returns for shareholders typically through aggressive debt leverage.

167. Financial sponsors often dictate policies regarding risk-taking, financial management, and corporate governance for the companies that they control. There is a common pattern of these investors extracting cash in ways that increase the companies' financial risk by utilizing debt or debt like instruments. Accordingly, the financial risk profile we assign to companies that are controlled by financial sponsors ordinarily reflect our presumption of some deterioration in credit quality or steadily high leverage in the medium term.

168. We assess the influence of financial sponsor ownership as 'FS-4', 'FS-5', 'FS-6', and 'FS-6 (minus)', depending on how aggressive we assume the sponsor will be and assign a financial risk

profile accordingly (see table 24). Similar to non-financial sponsor-owned issuers, we calculate two core credit ratios--funds from operations (FFO) to debt and debt to EBITDA--to derive the preliminary cash flow/leverage assessment for sponsor-owned companies as described in our "Cash Flow/Leverage" section above. We then use our supplemental ratios to either confirm or adjust the preliminary cash flow/leverage assessment.

169. Generally, financial sponsor-owned issuers will receive an assessment of 'FS-6' or 'FS-6 (minus)', leading to a financial risk profile assessment of '6', under the criteria. A 'FS-6' assessment indicates that, in our opinion, forecasted weighted core and supplemental ratios are likely be to be consistent with a '6' financial risk profile, based on our assessment of the financial sponsor's financial policy and track record. A 'FS-6' assessment also indicates that a financial sponsor-owned issuer may have weighted core and supplemental ratios consistent with a financial risk profile better than a '6', and we believe there is a reasonable likelihood that the issuer's weighted ratios will deteriorate to levels consistent with a '6', or its liquidity assessment is less than adequate or worse. A 'FS-6 (minus)' will likely be applied to companies that we forecast to have weighted core and supplemental ratios consistent with a '6' financial risk profile, but we believe the financial sponsor to be very aggressive and that leverage could increase materially even further from our forecasted levels.

170. In a small minority of cases, a financial sponsor-owned entity could receive an assessment of 'FS-5'. This assessment will apply only when we project that the company's weighted core and supplemental ratios will be consistent with a '5' (aggressive) financial risk profile (see tables 17, 18, and 19), we perceive that the risk of the weighted credit metrics deteriorating further is low based on the company's financial policy and our view of the owner's financial risk appetite, and liquidity is at least adequate.

171. In even rarer cases, we could assess the financial policy of a financial sponsor-owned entity as 'FS-4'. This assessment will apply only when all of the following conditions are met: other shareholders own a material (generally, at least 20%) stake, we expect the sponsor to relinquish control over the intermediate term, we project that the company's weighted core and supplemental ratios are currently consistent with a '4' (significant) financial risk profile (see tables 17, 18, and 19), the company has said it will maintain credit ratios at or better than these levels, and liquidity is at least adequate.

Table 24

Financial risk profile implications for sponsor-owned issuers

Assessment	What it means	Conditions for each assessment
FS-4	Financial risk profile set at '4'	Issuer must meet all of the following conditions: -- Other shareholders must own a material (no less than 20% stake); -- We anticipate the sponsor will relinquish control over the medium term; -- Weighted credit metrics that are consistent with a '4' or better financial risk profile. For example, issuers subject to Table 17 (standard volatility), weighted debt to EBITDA is less than 4x, and we estimate that it will remain less than 4x. For issuers that are subject to Table 18 (medial volatility), weighted debt to EBITDA is below 4.5x and we forecast it to remain below that level. Or for issuers subject to Table 19 (low volatility), weighted debt to EBITDA is less than 5x and our estimation is it will remain below that level; -- The company has indicated a financial policy stipulating a level of credit metrics consistent with a 'significant' or better financial risk profile (for example, weighted debt to EBITDA of less than 4x when applying standard volatility tables, 4.5x when applying medial volatility tables, or less than 5x when applying low volatility tables); and -- We assess liquidity to be at least adequate, with adequate covenant headroom.

Table 24

Financial risk profile implications for sponsor-owned issuers (cont.)

Assessment	What it means	Conditions for each assessment
FS-5	Financial risk profile set at '5'	Issuer must meet all of the following conditions: -- Weighted credit metrics that are consistent with a '5' or better financial risk profile. For example, for issuers subject to the standard volatility table, weighted debt to EBITDA is less than 5x, and we estimate that it will remain less than 5x. For issuers that are subject to the medial volatility table, weighted debt to EBITDA is below 5.5x and we forecast it to remain below that level. Or for issuers subject to the low volatility table, weighted debt to EBITDA is less than 6x and our estimation is it will remain below that level; -- We believe the risk of the issuer's weighted credit metrics deteriorating to the '6' financial risk profile is low. For example, weighted Debt/ EBITDA not likely to exceed 5x (standard volatility issuer), 5.5x (medial volatility issuer), or six (low volatility issuer); and -- We assess liquidity to be at least adequate, with adequate covenant headroom.
FS-6	Financial risk profile set at '6'	Weighted credit metrics that are consistent with a '6' financial risk profile, or weighted credit metrics consistent with a better financial risk profile which are expected to deteriorate to levels consistent with a '6' financial risk profile, but not meaningfully beyond.For example, weighted debt to EBITDA is greater than 5x (when applying the standard volatility table), greater than 5.5x (when applying the medial volatility table), or greater than 6x (when applying the low volatility table), and we believe that leverage is unlikely to increase meaningfully beyond these levels.
FS-6 (minus)	Financial risk profile set at '6' and anchor reduced by one notch (unless this results in a final rating below 'B-')	In determining the anchor, the financial risk profile is a '6', but we believe the track record of the financial sponsor indicates that the issuer's weighted credit metrics, such as leverage, could increase materially from already high levels.

3. Companies not controlled by a financial sponsor

172. For companies not controlled by a financial sponsor we evaluate management's financial discipline and financial policy framework to determine the influence on an entity's financial risk profile beyond what is implied by recent credit ratios and our cash flow and leverage forecasts. This influence can be positive, neutral, or negative.

173. We do not distinguish between management and a controlling shareholder that is not a financial sponsor when assessing these subfactors, as the controlling shareholder usually has the final say on financial policy.

a) Financial discipline

174. The financial discipline assessment is based on management's leverage tolerance and the likelihood of event risk. The criteria evaluate management's potential appetite to incur unforeseen, higher financial risk over a prolonged period and the associated impact on credit measures. We also assess management's capacity and commitment to rapidly decrease debt leverage to levels consistent with its credit ratio targets.

175. This assessment therefore seeks to determine whether unforeseen actions by management to increase, maintain, or reduce financial risk are likely to occur during the next two to three years, with either a negative or positive effect, or none at all, on our baseline forecasts for the period.

176. This assessment is based on the leverage tolerance of a company's management, as reflected in its plans or history of acquisitions, shareholder remuneration, and organic growth strategies (see Appendix E).

177. We assess financial discipline as positive, neutral, or negative, based on its potential impact on our forward-looking assessment of a firm's cash flow/leverage, as detailed in table 25. For example, a neutral assessment for leverage tolerance reflects our expectation that management's financial policy will unlikely lead to significant deviation from current and forecasted credit ratios. A negative assessment acknowledges a significant degree of event risk of increased leverage relative to our base-case forecast, resulting from the company's acquisition policy, its shareholder remuneration policy, or its organic growth strategy. A positive assessment indicates that the company is likely to take actions to reduce leverage, but we cannot confidently incorporate these actions into our baseline forward-looking assessment of cash flow/leverage.

178. A positive assessment indicates that management is committed and has the capacity to reduce debt leverage through the rapid implementation of credit enhancing measures, such as asset disposals, rights issues, or reductions in shareholder returns. In addition, management's track record over the past five years shows that it has taken actions to rapidly reduce unforeseen increases in debt leverage and that there have not been any prolonged periods when credit ratios were weaker than our expectations for the rating. Management, even if new, also has a track record of successful execution. Conversely, a negative assessment indicates management's financial policy allows for significant increase in leverage compared with both current levels and our forward-looking forecast under normal operating/financial conditions or does not have observable time limits or stated boundaries. Management has a track record of allowing for significant and prolonged peaks in leverage and there is no commitment or track record of management using mitigating measures to rapidly return to credit ratios consistent with our expectations.

179. As evidence of management's leverage tolerance, we evaluate its track record and plans regarding acquisitions, shareholder remuneration, and organic growth strategies (see Appendix E). Acquisitions could increase the risk that leverage will be higher than our base-case forecast if we view management's strategy as opportunistic or if its financial policy (if it exists) provides significant headroom for debt-financed acquisitions. Shareholder remuneration could also increase the risk of leverage being higher than our base-case forecast if management's shareholder reward policies are not particularly well defined or have no clear limits, management has a tolerance for shareholder returns exceeding operating cash flow, or has a track record of sustained cash returns despite weakening operating performance or credit ratios. Organic growth strategies can also result in leverage higher than our base-case forecast if these plans have no clear focus or investment philosophy, capital spending is fairly unpredictable, or there is a track record of overspending or unexpected or rapid shifts in plans for new markets or products.

180. We also take into account management's track record and level of commitment to its stated financial policies, to the extent a company has a stated policy. Historical evidence and any deviations from stated policies are key elements in analyzing a company's leverage tolerance. Where material and unexpected deviation in leverage may occur (for example, on the back of operating weakness or acquisitions), we also assess management's plan to restore credit ratios to levels consistent with previous expectations through rapid and proactive nonorganic measures. Management's track record to execute its deleveraging plan, its level of commitment, and the scope and timeframe of debt mitigating measures will be key differentiators in assessing a company's financial policy discipline.

Table 25

Assessing Financial Discipline

Descriptor	What it means	Guidance
Positive	Management is likely to take actions that result in leverage that is lower than our base-case forecast, but can't be confidently included in our base-case assumptions. Event risk is low.	Management is committed and has capacity to reduce debt leverage and increase financial headroom through the rapid implementation of credit enhancing measures, in line with its stated financial policy, if any. This relates primarily to management's careful and moderate policy with regard to acquisitions and shareholder remuneration as well as to its organic growth strategy. The assessments are supported by historical evidence over the past five years of not showing any prolonged weakening in the company's credit ratios, or relative to our base-case credit metrics' assumptions. Management, even if new, has a track record of successful execution.
Neutral	Leverage is not expected to deviate materially from our base-case forecast. Event risk is moderate.	Management's financial discipline with regard to acquisitions, shareholder remuneration, as well as its organic growth strategy does not result in significantly different leverage as defined in its stated financial policy framework.
Negative	Leverage could become materially higher than our base-case forecast. Event risk is high.	Management's financial policy framework does not explicitly rule out a significant increase in leverage compared to our base-case assumptions, possibly reflecting a greater event risk with regard to its M&A and shareholder remuneration policy as well as to its organic growth strategy. These points are supported by historical evidence over the past five years of allowing for significant and prolonged peaks in leverage, which remained unmitigated by credit supporting measures by management.

b) Financial policy framework

181. The company's financial policy framework assesses the comprehensiveness, transparency, and sustainability of the entity's financial policies (see Appendix E, paragraphs 264-268). This will help determine whether there is a satisfactory degree of visibility into the issuer's future financial risk profile. Companies that have developed and sustained a comprehensive set of financial policies are more likely to build long-term, sustainable credit quality than those that do not.

182. We will assess a company's financial policy framework as supportive or nonsupportive based on evidence that supports the characteristics listed below. In order for an entity to receive a supportive assessment for financial policy framework, there must be sufficient evidence of management's financial policies to back that assessment.

183. A company assessed as supportive will generally exhibit the following characteristics:

- Management has a comprehensive set of financial policies covering key areas of financial risk, including debt leverage and liability management. Financial targets are well defined and quantifiable.
- Management's financial policies are clearly articulated in public forums (such as public listing disclosures and investor presentations) or are disclosed to a limited number of key stakeholders such as main creditors or to the credit rating agencies. The company's adherence to these policies is satisfactory.
- Management's articulated financial policies are considered achievable and sustainable. This assessment takes into consideration historical adherence to articulated policies, existing financial risk profile, capacity to sustain capital structure through nonorganic means, demands of key stakeholders, and the stability of financial policy parameters over time.

184. A company receives a nonsupportive assessment if it does not meet all the conditions for a supportive assessment. We expect a nonsupportive assessment to be uncommon.

I. Liquidity

185. Our assessment of liquidity focuses on monetary flows--the sources and uses of cash--that are the key indicators of a company's liquidity cushion. The analysis assesses the potential for a company to breach covenant tests related to declines in EBITDA, as well as its ability to absorb high-impact, low-probability events (such as those that may arise from the materialization of ESG risks), the nature of the company's bank relationships, its standing in credit markets, and how prudent (or not) we believe its financial risk management to be (see "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers").

J. Management And Governance

186. The methodology describing our analytical framework for evaluating management and governance factors that are relevant to the analysis of credit risk is detailed in our criteria article "Management And Governance Credit Factors For Corporate Entities".

K. Comparable Ratings Analysis

187. The comparable ratings analysis (CRA) is our last step in determining the SACP on a company, after adjusting for the previous five modifiers. This analysis can lead us to raise or lower our anchor by one notch. The CRA is based on our overall assessment of the issuer's credit characteristics for all subfactors considered in arriving at the SACP. This involves taking a holistic review of a company's stand-alone credit risk profile, in which we evaluate an issuer's credit characteristics in aggregate. A positive assessment leads to a one-notch upgrade, a negative assessment leads to a one-notch downgrade, and a neutral assessment indicates no change to the anchor.

188. The application of comparable ratings analysis reflects the need to "fine-tune" ratings outcomes, even after the use of each of the other modifiers. A positive or negative assessment is therefore likely to be common rather than exceptional.

189. We consider our assessments of each of the underlying subfactors to be points within a possible range. Consequently, each of these assessments that ultimately generate the SACP can be at the upper or lower end, or at the mid-point, of such a range:

- A company receives a positive assessment if we believe, in aggregate, its relative ranking across the subfactors typically to be at the higher end of the range;
- A company receives a negative assessment if we believe, in aggregate, its relative ranking across the subfactors typically to be at the lower end of the range;
- A company receives a neutral assessment if we believe, in aggregate, its relative ranking across the subfactors typically to be in line with the middle of the range.

190. The most direct application of the comparable ratings analysis is in the following circumstances:

- Business risk assessment. If we expect a company to sustain a position at the higher or lower end of the ranges for the business risk category assessment, the company could receive a positive or negative assessment, respectively.

- Financial risk assessment and financial metrics. If a company's actual and forecasted metrics are just above (or just below) the financial risk profile range, as indicated in its cash flow/leverage assessment, we could assign a positive or negative assessment.

191. We also consider additional factors not already covered, or existing factors not fully captured, in arriving at the SACP. Such factors will generally reflect less frequently observed credit characteristics, may be unique, or may reflect unpredictability or uncertain risk attributes, both positive and negative. See Appendix F for additional guidance and examples on the application of the CRA.

APPENDIXES

A. Country Risk

Table 26

Countries And Regions

Region
Western Europe
Southern Europe
Western + Southern Europe
East Europe
Central Europe
Eastern Europe and Central Asia
Middle East
Africa
North America
Central America
Latin America
The Caribbean
Asia-Pacific
Central Asia
East Asia
Australia NZ

Country	Region
South Africa	Africa
Egypt	Africa
Nigeria	Africa
Algeria	Africa
Morocco	Africa
Angola	Africa
Tunisia	Africa

Table 26

Countries And Regions (cont.)

Ethiopia	Africa
Ghana	Africa
Kenya	Africa
Tanzania	Africa
Uganda	Africa
Botswana	Africa
Congo, Democratic Republic of	Africa
Gabon	Africa
Senegal	Africa
Mozambique	Africa
Burkina Faso	Africa
Zambia	Africa
Congo, Republic of	Africa
Zimbabwe	Africa
Eritrea	Africa
Indonesia	Asia-Pacific
Taiwan	Asia-Pacific
Thailand	Asia-Pacific
Malaysia	Asia-Pacific
Philippines	Asia-Pacific
Vietnam	Asia-Pacific
Bangladesh	Asia-Pacific
Sri Lanka	Asia-Pacific
Cambodia	Asia-Pacific
Laos	Asia-Pacific
Papua New Guinea	Asia-Pacific
Mongolia	Asia-Pacific
Australia	Australia NZ
New Zealand	Australia NZ
Guatemala	Central America
Costa Rica	Central America
Panama	Central America
Honduras	Central America
India	Central Asia
Pakistan	Central Asia
Kazakhstan	Central Asia
Bhutan	Central Asia

Table 26

Countries And Regions (cont.)

Poland	Central Europe
Czech Republic	Central Europe
Romania	Central Europe
Hungary	Central Europe
Slovakia	Central Europe
Bulgaria	Central Europe
Croatia	Central Europe
Serbia	Central Europe
Lithuania	Central Europe
Latvia	Central Europe
Bosnia and Herzegovina	Central Europe
Estonia	Central Europe
Albania	Central Europe
Macedonia	Central Europe
China	East Asia
Japan	East Asia
South Korea	East Asia
Hong Kong	East Asia
Singapore	East Asia
Macau	East Asia
Greece	Eastern Europe
Slovenia	Eastern Europe
Cyprus	Eastern Europe
Russia	Eastern Europe and Central Asia
Ukraine	Eastern Europe and Central Asia
Belarus	Eastern Europe and Central Asia
Azerbaijan	Eastern Europe and Central Asia
Georgia	Eastern Europe and Central Asia
Brazil	Latin America
Mexico	Latin America
Argentina	Latin America
Colombia	Latin America
Venezuela	Latin America
Peru	Latin America
Chile	Latin America
Ecuador	Latin America
Bolivia	Latin America

Table 26

Countries And Regions (cont.)

Uruguay	Latin America
El Salvador	Latin America
Paraguay	Latin America
Trinidad and Tobago	Latin America
Suriname	Latin America
Belize	Latin America
Turkey	Middle East
Saudi Arabia	Middle East
United Arab Emirates	Middle East
Israel	Middle East
Qatar	Middle East
Kuwait	Middle East
Iraq	Middle East
Oman	Middle East
Lebanon	Middle East
Jordan	Middle East
Bahrain	Middle East
United States	North America
Canada	North America
Italy	Southern Europe
Spain	Southern Europe
Portugal	Southern Europe
Dominican Republic	The Caribbean
Jamaica	The Caribbean
Bahamas	The Caribbean
Barbados	The Caribbean
Curacao	The Caribbean
Cayman Islands	The Caribbean
Grenada	The Caribbean
Turks and Caicos	The Caribbean
Germany	Western Europe
United Kingdom	Western Europe
France	Western Europe
Netherlands	Western Europe
Belgium	Western Europe
Sweden	Western Europe
Switzerland	Western Europe

Table 26

Countries And Regions (cont.)

Austria	Western Europe
Norway	Western Europe
Denmark	Western Europe
Finland	Western Europe
Ireland	Western Europe
Luxembourg	Western Europe
Iceland	Western Europe
Malta	Western Europe

B. Competitive Position

1. Analyzing subfactors for competitive advantage

192. Competitive advantage is the first component of our competitive position analysis. Companies that possess a sustainable competitive advantage are able to capitalize on key industry factors or mitigate associated risks more effectively. When a company operates in more than one business, we analyze each segment separately to form an overall view of its competitive advantage. In assessing competitive advantage, we evaluate the following subfactors:

- Strategy;
- Differentiation/uniqueness, product positioning/bundling;
- Brand reputation and marketing;
- Product/service quality;
- Barriers to entry, switching costs;
- Technological advantage and capabilities, technological displacement; and
- Asset profile.

a) Strategy

193. A company's business strategy will enhance or undermine its market entrenchment and business stability. Compelling business strategies can create a durable competitive advantage and thus a relatively stronger competitive position. We form an opinion as to the source and sustainability (if any) of the company's competitive advantage relative to its peers'. The company may have a differentiation advantage (i.e., brand, technology, regulatory) or a cost advantage (i.e., lower cost producer/servicer at the same quality level), or a combination.

194. Our assessment of a company's strategy is informed by a company's historical performance and how realistic we view its forward-looking business objectives to be. These may include targets for market shares, the percentage of revenues derived from new products, price versus the competition's, sales or profit growth, and required investment levels. We evaluate these objectives in the context of industry dynamics and the attractiveness of the markets in which the company

participates.

b) Differentiation/uniqueness, product positioning/bundling

195. The attributes of product or service differentiation vary by sector, and may include product or services features, performance, durability, reliability, delivery, and comprehensiveness, among other measures. The intensity of competition may be lower where buyers perceive the product or service to be highly differentiated or to have few substitutes. Conversely, products and services that lack differentiation, or offer little value-added in the eyes of customers, are generally commodity-type products that primarily compete on price. Competition intensity will often be highest where limited or moderate investment (R&D, capital expenditures, or advertising) or low employee skill levels (for service businesses) are required to compete. Independent market surveys, media commentaries, market share trends, and evidence of leading or lagging when it comes to raising or lowering prices can indicate varying degrees of product differentiation.

196. Product positioning influences how companies are able to extend or protect market shares by offering popular products or services. A company's abilities to replace aging products with new ones, or to launch product extensions, are important elements of product positioning. In addition, the ability to sell multiple products or services to the same customer, known as bundling or cross-selling, (for instance, offering an aftermarket servicing contract together with the sale of a new appliance) can create a competitive advantage by increasing customers' switching costs and fostering loyalty.

c) Brand reputation and marketing

197. Brand equity measures the price premium a company receives based on its brand relative to the generic equivalent. High brand equity typically translates into customer loyalty, built partially via marketing campaigns. One measure of advertising effectiveness can be revenue growth compared with the increase in advertising expenses.

198. We also analyze re-investment and advertising strategies to anticipate potential strengthening or weakening of a company's brand. A company's track record of boosting market share and delivering attractive margins could indicate its ability to build and maintain brand reputation.

d) Product/service level quality

199. The strength and consistency of a value proposition is an important factor contributing to a sustainable competitive advantage. Value proposition encompasses the key features of a product or a service that convince customers that their purchase has the right balance between price and quality. Customers generally perceive a product or a service to be good if their expectations are consistently met. Quality, both actual and perceived, can help a company attract and retain customers. Conversely, poor product and service quality may lead to product recalls, higher-than-normal product warnings, or service interruptions, which may reduce demand. Measures of customer satisfaction and retention, such as attrition rates and contract renewal rates, can help trace trends in product/service quality.

200. Maintaining the value proposition requires consistency and adaptability around product design, marketing, and quality-related operating controls. This is pertinent where product differentiation matters, as is the case in most noncommodity industries, and especially so where environmental or human health (concerns for the chemical, food, and pharmaceutical industries) adds a liability dimension to the quality and value proposition. Similarly, regulated utilities (which often do not set

their own prices) typically focus on delivering uninterrupted service, often to meet the standards set by their regulator.

e) Barriers to entry, switching costs

201. Barriers to entry can reduce or eliminate the threat of new market entrants. Where they are effective, these barriers can lead to more predictable revenues and profits, by limiting pricing pressures and customer losses, lowering marketing costs, and improving operating efficiency. While barriers to entry may enable premium pricing, a dominant player may rationally choose pricing restraint to further discourage new entrants.

202. Barriers to entry can be one or more of: a natural or regulatory monopoly; supportive regulation; high transportation costs; an embedded customer base that would incur high switching costs; a proprietary product or service; capital or technological intensiveness.

203. A natural monopoly may result from unusually high requirements for capital and operating expenditures that make it uneconomic for a market to support more than a single, dominant provider. The ultimate barrier to entry is found among regulated utilities, which provide an essential service in their 'de juris' monopolies and receive a guaranteed rate of return on their investments. A supportive regulatory regime can include rules and regulations with high hurdles that discourage competitors, or mandate so many obligations for a new entrant as to make market entry financially unviable.

204. In certain industrial sectors, proprietary access to a limited supply of key raw materials or skilled labor, or zoning laws that effectively preclude a new entrant, can provide a strong barrier to entry. Factors such as relationships, long-term contracts or maintenance agreements, or exclusive distribution agreements can result in a high degree of customer stickiness. A proprietary product or service that's protected by a copyright or patent can pose a significant hurdle to new competitors.

f) Technological advantage and capabilities, technological displacement

205. A company may benefit from a proprietary technology that enables it to offer either a superior product or a commodity-type product at a materially lower cost. Proven research and development (R&D) capabilities can deliver a differentiated, superior product or service, as in the pharmaceutical or high tech sectors. However, optimal R&D strategies or the importance or effectiveness of patent protection differ by industry, stage of product development, and product lifecycle.

206. Technological displacement can be a threat in many industries; new technologies or extensions of current ones can effectively displace a significant portion of a company's products or services.

g) Asset profile

207. A company's asset profile is a reflection of its reinvestment, which creates tangible or intangible assets, or both. Companies in similar sectors and industries usually have similar reinvestment options and, thus, their asset profiles tend to be comparable. The reinvestment in "heavy" industries, such as oil and gas, metals and mining, and automotive, tends to produce more tangible assets, whereas the reinvestment in certain "light" industries, such as services, media and entertainment, and retail, tends to produce more intangible assets.

208. We evaluate how a company's asset profile supports or undermines its competitive advantage by reviewing its manufacturing or service creation capabilities and investment requirements, its

distribution capabilities, and its track record and commitment to reinvesting in its asset base. This may include a review of the company's ability to attract and retain a talented workforce; its degree of vertical integration and how that may help or hinder its ability to secure supply sources, control the value-added part of its production chain, or adjust to technological developments; or its ability develop a broad and strong distribution network.

2. Analyzing subfactors for scale, scope, and diversity

209. In assessing the relative strength of this component, we evaluate four subfactors:

- Diversity of product or service range;
- Geographic diversity;
- Volumes, size of markets and revenues, and market shares; and
- Maturity of products or services.

210. In a given industry, entities with a broader mix of business activities are typically lower risk, and entities with a narrower mix are higher risk. High concentration of business volumes by product, customer, or geography, or a concentration in the production footprint or supplier base, can lead to less stable and predictable revenues and profits. Comparatively broader diversity helps a company withstand economic, competitive, or technological threats better than its peers.

211. There is no minimum size criterion, although size often provides a measure of diversification. Size and scope of operations is important relative to those of industry peers, though not in absolute terms. While relatively smaller companies can enjoy a high degree of diversification, they will likely be, almost by definition, more concentrated in terms of product, number of customers, or geography than their larger peers in the same industry.

212. Successful and continuing diversification supports a stronger competitive position. Conversely, poor diversification weakens overall competitive position. For example, a company will weaken its overall business position if it enters new product lines and countries where it has limited expertise and lacks critical mass to be a real competitor to the incumbent market leaders. The weakness is greater when the new products or markets are riskier than the traditional core business.

213. Where applicable, we also include under scale, scope, and diversity an assessment of the potential benefits derived from unconsolidated (or partially consolidated) investments in strategic assets. The relative significance of such an investment and whether it is in an industry that exhibits high or, conversely, low correlation with the issuer's businesses would be considered in determining its potential benefits to scale, scope, and diversity. This excludes nonstrategic, financial investments, the analysis of which does not fall under the competitive position criteria but, instead, under the capital structure criteria.

a) Diversity of product or service range

214. The concentration of business volumes or revenues in a particular or comparatively small set of products or services can lead to less stable revenues and profits. Even if this concentration is in an attractive product or service, it may be a weakness. Likewise, the concentration of business volumes with a particular customer or a small group of customers, or the reliance on one or a few suppliers, can expose the company to a potentially greater risk of losing and having to replace related revenues and profits. On the other hand, successful diversification across products, customers, and/or suppliers can lead to more stable and predictable revenues and profits, which supports a stronger assessment of scale, scope, and diversity.

215. The relative contribution of different products or services to a company's revenues or profits helps us gauge its diversity. We also evaluate the correlation of demand between product or services lines. High correlation in demand between seemingly different product or service lines will accentuate volume declines during a weak part of the business cycle.

216. In most sectors, the share of revenue a company receives from its largest five to 10 customers or counterparties reveals how diversified its customer base is. However, other considerations such as the stability and credit quality of that customer base, and the company's ability to retain significant customers, can be mitigating or accentuating factors in our overall evaluation. Likewise, supplier dependency can often be measured based on a supplier's share of a company's operating or capital costs. However, other factors, such as the degree of interdependence between the company and its supplier(s), the substitutability of key supply sources, and the company's presumed ability to secure alternative supply without incurring substantial switching costs, are important considerations. Low switching costs (i.e., limited impact on input price, quality, or delivery times as a result of having to adapt to a new supply chain partner) can mitigate a high level of concentration.

b) Geographic diversity

217. We assess geographic diversity both from the standpoint of the breadth of the company's served or addressable markets, and from the standpoint of how geographically concentrated its facilities are.

218. The concentration of business volumes and revenues within a particular region can lead to greater exposure to economic factors affecting demand for a company's goods or services in that region. Even if the company's volumes and revenues are concentrated in an attractive region, it may still be vulnerable to a significant drop in demand for its goods and services. Conversely, a company that serves multiple regions may benefit from different demand conditions in each, possibly resulting in greater revenue stability and more consistent profitability than a more focused peer's. That said, we consider geographic diversification in the context of the industry and the size of the local or regional economy. For instance, companies operating in local industries (such as food retailers) may benefit from a well-entrenched local position.

219. Generally, though, geographically concentrated production or service operations can expose a company to the risk of disruption, and damage revenues and profitability. Even when country risks don't appear significant, a company's vulnerability to exogenous factors (for example, natural disasters, an epidemic, labor or political unrest) increases with geographic concentration.

c) Volumes, size of markets and revenues, market share

220. Absolute sales or unit volumes and market share do not, by themselves, support a strong assessment of scale, scope, and diversity. Yet superior market share is a positive, since it may indicate a broad range of operations, products, or services.

221. We view volume stability (relative to peers') as a positive especially when: a company has demonstrated it during an economic downturn; if it has been achieved without relying on greater price concessions than competitors have made; and when it is likely to be sustained in the future. However, volume stability combined with shrinking market share could be evidence of a company's diminishing prospects for future profitability. We assess the predictability of business volumes and the likely degree of future volume stability by analyzing the company's performance relative to peers' on several industry factors: cyclicality; ability to adapt to technological and regulatory threats; the profile of the customer base (stickiness); and the potential life cycle of the company's products or services.

222. Depending on the industry sector, we measure a company's relative size and market share based on unit sales; the absolute amount of revenues; and the percentage of revenues captured from total industry revenues. We also adjust for industry and company specific qualitative considerations. For example, if an industry is particularly fragmented and has a number of similarly sized participants, none may have a particular advantage or disadvantage with respect to market share.

d) Maturity of products or services

223. The degree of maturity and the relative position on the lifecycle curve of the company's product or service portfolio affect the stability and sustainability of its revenues and margins. It is important to identify the stage of development of a company's products or services in order to measure the life cycle risks that may be associated with key products or services.

224. Mature products or services (e.g., consumer products or broadcast programming) are not necessarily a negative, in our view, if they still contribute reliable profits. If demand is declining for a company's product or service, we examine its track record on introducing new products with staying power. Similarly, a company's track record with product launches is particularly relevant.

3. Analyzing subfactors for operating efficiency

225. In assessing the relative strength of this component, we consider four subfactors:

- Cost structure,
- Manufacturing processes,
- Working capital management, and
- Technology.

226. To the extent a company has high operating efficiency, it should be able to generate better profit margins than peers that compete in the same markets, whatever the prevailing market conditions. The ability to minimize manufacturing and other operational costs and thus maximize margins and cash flow--for example, through manufacturing excellence, cost control, and diligent working capital management--will provide the funds for research and development, marketing, and customer service.

a) Cost structure

227. Companies that are well positioned from a cost standpoint will typically enjoy higher capacity utilization and be more profitable over the course of the business cycle. Cost structure and cost control are keys to generating strong profits and cash flow, particularly for companies that produce commodities, operate in mature industries, or face pricing pressures. It is important to consider whether a company or any of its competitors has a sustainable cost advantage, which can be based on access to cheaper energy, favorable manufacturing locations, or lower and more flexible labor costs, for example.

228. Where information is available, we examine a company's fixed versus variable cost mix as an indication of operating leverage, a measure of how revenue growth translates into growth in operating income. A company with significant operating leverage may witness dramatic declines in operating profit if unit volumes fall, as during cyclical downturns. Conversely, in an upturn, once revenues pass the breakeven point, a substantial percentage of incremental revenues typically becomes profit.

b) Manufacturing process

229. Capital intensity characterizes many heavy manufacturing sectors that require minimum volumes to produce acceptable profits, cash flow, and return on assets. We view capacity utilization through the business cycle (combined with the cost base) as a good indication of manufacturers' ability to maintain profits in varying economic scenarios. Our capacity utilization assessment is based on a company's production capacity across its manufacturing footprint. In addition, we consider the direction of a company's capacity utilization in light of our unit sales expectations, as opposed to analyzing it plant-by-plant.

230. Labor relations remain an important focus in our analysis of operating efficiency for manufacturers. Often, a company's labor cost structure is driven by its history of contractual negotiations and the countries in which it operates. We examine the rigidity or flexibility of a company's labor costs and the extent to which it relies on labor rather than automation. We analyze labor cost structure by assessing the extent of union representation, wage and benefit costs as a share of cost of goods sold (when available), and by assessing the balance of capital equipment vs. labor input in the manufacturing process. We also incorporate trends in a company's efforts to transfer labor costs from high-cost to low-cost regions.

c) Working capital management

231. Working capital management--of current or short-term assets and liabilities--is a key factor in our evaluation of operating efficiency. In general, companies with solid working capital management skills exhibit shorter cash conversion cycles (defined as days' investment in inventory and receivables less days' investment in accounts payable) than their lower-skilled peers. Short cash-conversion cycles could, for instance, demonstrate that a company has a stronger position in the supply chain (for example, requiring suppliers or dealers to hold more of its inventory). This allows a company to direct more capital than its peers can to other areas of investment.

d) Technology

232. Technology can play an important role in achieving superior operating efficiency through effective

yield management (by improving input/output ratios), supply chain automation, and cost optimization.

233. Achieving high yield management is particularly important in industries with limited inventory and high fixed costs, such as transportation, lodging, media, and retail. The most efficient airlines can achieve higher revenue per available seat mile than their peers, while the most efficient lodging companies can achieve a higher revenue per available room than their peers. Both industries rely heavily on technology to effectively allocate inventory (seats and rooms) to maximize sales and profitability.

234. Effective supply chain automation systems enable companies to reduce investments in inventory and better forecast future orders based on current trends. By enabling electronic data interchange between supplier and retailer, such systems help speed orders and reorders for goods by quickly pinpointing which merchandise is selling well and needs restocking. They also identify slow moving inventory that needs to be marked down, making space available for fresh merchandise.

235. Effective use of technology can also help hold down costs by improving productivity via automation and workflow management. This can reduce selling, general, and administrative costs, which usually represent a substantial portion of expenditures for industries with high fixed costs, thus boosting earnings.

C. Cash Flow/Leverage Analysis

1. The merits and drawbacks of each cash flow measure

a) EBITDA

236. EBITDA is a widely used, and therefore a highly comparable, indicator of cash flow, although it has significant limitations. Because EBITDA derives from the income statement entries, it can be distorted by the same accounting issues that limit the use of earnings as a basis of cash flow. In addition, interest can be a substantial cash outflow for speculative-grade companies and therefore EBITDA can materially overstate cash flow in some cases. Nevertheless, it serves as a useful and common starting point for cash flow analysis and is useful in ranking the financial strength of different companies.

b) Funds from operations (FFO)

237. FFO is a hybrid cash flow measure that estimates a company's inherent ability to generate recurring cash flow from its operations independent of working capital fluctuations. FFO estimates the cash flow available to the company before working capital, capital spending, and discretionary items such as dividends, acquisitions, etc.

238. Because cash flow from operations tends to be more volatile than FFO, FFO is often used to smooth period-over-period variation in working capital. We consider it a better proxy of recurring cash flow generation because management can more easily manipulate working capital depending on its liquidity or accounting needs. However, we do not generally rely on FFO as a guiding cash flow measure in situations where assessing working capital changes is important to judge a company's cash flow generating ability and general creditworthiness. For example, for working-capital-intensive industries such as retailing, operating cash flow may be a better

indicator than FFO of the firm's actual cash generation.

239. FFO is a good measure of cash flow for well-established companies whose long-term viability is relatively certain (i.e., for highly rated companies). For such companies, there can be greater analytical reliance on FFO and its relation to the total debt burden. FFO remains very helpful in the relative ranking of companies. In addition, more established, healthier companies usually have a wider array of financing possibilities to cover potential short-term liquidity needs and to refinance upcoming maturities. For marginal credit situations, the focus shifts more to free operating cash flow--after deducting the various fixed uses such as working capital investment and capital expenditures--as this measure is more directly related to current debt service capability.

c) Cash flow from operations (CFO)

240. The measurement and analysis of CFO forms an important part of our ratings assessment, in particular for companies that operate in working-capital-intensive industries or industries in which working capital flows can be volatile. CFO is distinct from FFO as it is a pure measure of cash flow calculated after accounting for the impact on earnings of changes in operating assets and liabilities. CFO is cash flow that is available to finance items such as capital expenditures, repay borrowing, and pay for dividends and share buybacks.

241. In many industries, companies shift their focus to cash flow generation in a downturn. As a result, even though they typically generate less cash from ordinary business activities because of low capacity utilization and relatively low fixed-cost absorption, they may generate cash by reducing inventories and receivables. Therefore, although FFO is likely to be lower in a downturn, the impact on CFO may not be as great. In times of strong growth the opposite will be true, and consistently lower CFO compared to FFO without a corresponding increase in revenue and profitability can indicate an untenable situation.

242. Working capital is a key element of a company's cash flow generation. While there tends to be a need to build up working capital and therefore to consume cash in a growth or expansion phase, changes in working capital can also act as a buffer in case of a downturn. Many companies will sell off inventories and invest a lower amount in raw materials because of weaker business activities, both of which reduce the amount of capital and cash that is tied up in working capital. Therefore, working capital fluctuations can occur both in periods of revenue growth and contraction and analyzing a company's near-term working capital needs is crucial for estimating future cash flow developments.

243. Often, businesses that are capital intensive are not working-capital-intensive: most of the capital commitment is upfront in equipment and machinery, while asset-light businesses may have to invest proportionally more in inventories and receivables. That also affects margins, because capital-intensive businesses tend to have proportionally lower operating expenses (and therefore higher EBITDA margins), while working-capital-intensive businesses usually report lower EBITDA margins. The resulting cash flow volatility can be significant: because all investment is made upfront in a capital-intensive business, there is usually more room to absorb subsequent EBITDA volatility because margins are higher. For example, a capital-intensive company may remain reasonably profitable even if its EBITDA margin declines from 30% to 20%. By contrast, a working-capital-intensive business with a lower EBITDA margin (due to higher operating expenses) of 8% can post a negative EBITDA margin if EBITDA volatility is large.

d) Free operating cash flow (FOCF)

244. By deducting capital expenditures from CFO, we arrive at FOCF, which can be used as a proxy for a company's cash generated from core operations. We may exclude discretionary capital expenditures for capacity growth from the FOCF calculation, but in practice it is often difficult to discriminate between spending for expansion and replacement. And, while companies have some flexibility to manage their capital budgets to weather down cycles, such flexibility is generally temporary and unsustainable in light of intrinsic requirements of the business. For example, companies can be compelled to increase their investment programs because of strong demand growth, technological changes, or to meet environmental regulatory requirements. Regulated entities might also face significant investment requirements related to their concession contracts (the understanding between a company and the host government that specifies the rules under which the company can operate locally).

245. Positive FOCF is a sign of strength and helpful in distinguishing between two companies with the same FFO. In addition, FOCF is helpful in differentiating between the cash flows generated by more and less capital-intensive companies and industries.

246. In highly capital-intensive industries (where maintenance capital expenditure requirements tend to be high) or in other situations in which companies have little flexibility to postpone capital expenditures, measures such as FFO to debt and debt to EBITDA may provide less valuable insight into relative creditworthiness because they fail to capture potentially meaningful capital expenditures. In such cases, a ratio such as FOCF to debt provides greater analytical insight.

247. A company serving a low-growth or declining market may exhibit relatively strong FOCF because of diminishing fixed and working capital needs. Growth companies, in contrast, exhibit thin or even negative FOCF because of the investment needed to support growth. For the low-growth company, credit analysis weighs the positive, strong current cash flow against the danger that this high level of cash flow might not be sustainable. For the high-growth company, the opposite is true: weighing the negatives of a current cash deficit against prospects of enhanced cash flow once current investments begin yielding cash benefits. In the latter case, if we view the growth investment as temporary and not likely to lead to increased leverage over the long-term, we'll place greater analytical importance on FFO to debt rather than on FOCF to debt. In any event, we also consider the impact of a company's growth environment in our business risk analysis, specifically in a company's industry risk analysis (see section B).

e) Discretionary cash flow (DCF)

248. For corporate issuers primarily rated in the investment-grade universe, DCF to debt can be an important barometer of future cash flow adequacy as it more fully reflects a company's financial policy, including decisions regarding dividend payouts and share buybacks. In addition, potential M&A can represent a very significant use of cash and is an important component in cash flow analysis.

249. The level of dividends depends on a company's financial strategy. Companies with aggressive dividend payout targets might be reluctant to reduce dividends even under some liquidity pressure. In addition, investment-grade companies are less likely to reduce dividend payments following some reversals--although dividends ultimately are discretionary. DCF is the truest reflection of excess cash flow, but it is also the most affected by management decisions and, therefore, does not necessarily reflect the potential cash flow available.

D. Diversification/Portfolio Effect

1. Academic research

250. Academic research recently concluded that, during the global financial crisis of 2007-2009, conglomerates had the advantage over single sector-focused firms because they had better access to the credit markets as a result of their debt co-insurance and used the internal capital markets more efficiently (i.e., their core businesses had stronger cash flows). Debt co-insurance is the view that the joining-together of two or more firms whose earnings streams are less-than-perfectly correlated reduces the risk of default of the merged firms (i.e., the co-insurance effect) and thereby increases the "debt capacity" or "borrowing ability" of the combined enterprise. These financing alternatives became more valuable during the crisis. (Source: "Does Diversification Create Value In The Presence Of External Financing Constraints? Evidence From The 2007-2009 Financial Crisis," Venkat Kuppuswamy and Belen Villalonga, Harvard Business School, Aug. 19, 2011.)

251. In addition, fully diversified, focused companies saw more narrow credit default swap spreads from 2004-2010 vs. less diversified firms. This highlighted that lenders were differentiating for risk and providing these companies with easier and cheaper access to capital. (Source: "The Power of Diversified Companies During Crises," The Boston Consulting Group and Leipzig Graduate School of Management, January 2012.)

252. Many rated conglomerates are either country- or region-specific; only a small percentage are truly global. The difference is important when assessing the country and macroeconomic risk factors. Historical measures for each region, based on volatility and correlation, reflect regional trends that are likely to change over time.

E. Financial Policy

1. Controlling shareholders

253. Controlling shareholder(s)--if they exist--exert significant influence over a company's financial risk profile, given their ability to use their direct or indirect control of the company's financial policies for their own benefit. Although the criteria do not associate the presence of controlling shareholder(s) to any predefined negative or positive impact, we assess the potential medium- to long-term implications for a company's credit standing of these strategies. Long-term ownership--such as exists in many family-run businesses--is often accompanied by financial discipline and reluctance to incur aggressive leverage. Conversely, short-term ownership--such as exists in private equity sponsor-owned companies--generally entails financial policies aimed at achieving rapid returns for shareholders typically through aggressive debt leverage.

254. The criteria define controlling shareholder(s) as:

- A private shareholder (an individual or a family) with majority ownership or control of the board of directors;
- A group of shareholders holding joint control over the company's board of directors through a shareholder agreement. The shareholder agreement may be comprehensive in scope or limited only to certain financial aspects; and
- A private equity firm or a group of private equity firms holding at least 40% in a company or with

majority control of its board of directors.

255. A company is not considered to have a controlling shareholder if it is publicly listed with more than 50% of voting interest listed or when there is no evidence of a particular shareholder or group of shareholders exerting 'de facto' control over a company.

2. Financial discipline

a) Leverage influence from acquisitions

256. Companies may employ more or less acquisitive growth strategies based on industry dynamics, regulatory changes, market opportunities, and other factors. We consider management teams with disciplined, transparent acquisition strategies that are consistent with their financial policy framework as providing a high degree of visibility into the projected evolution of cash flow and credit measures. Our assessment takes into account management's track record in terms of acquisition strategy and the related impact on the company's financial risk profile. Historical evidence of limited management tolerance for significant debt-funded acquisitions provides meaningful support for the view that projected credit ratios would not significantly weaken as a result of the company's acquisition policy. Conversely, management teams that pursue opportunistic acquisition strategies, without well-defined parameters, increase the risks that the company's financial risk profile may deteriorate well beyond our forecasts.

257. Acquisition funding policies and management's track record in this respect also provide meaningful insight in terms of credit ratio stability. In the criteria, we take into account management's willingness and capacity to mobilize all funding resources to restore credit quality, such as issuing equity or disposing of assets, to mitigate the impact of sizable acquisitions on credit ratios. The financial policy framework and related historical evidence are key considerations in our assessment.

b) Leverage influence from shareholder remuneration policies

258. A company's approach to rewarding shareholders demonstrates how it balances the interests of its various stakeholders over time. Companies that are consistent and transparent in their shareholder remuneration policies, and exhibit a willingness to adjust shareholder returns to mitigate adverse operating conditions, provide greater support to their long-term credit quality than other companies. Conversely, companies that prioritize cash returns to shareholders in periods of deteriorating economic, operating, or share price performance can significantly undermine long-term credit quality and exacerbate the credit impact of adverse business conditions. In assessing a company's shareholder remuneration policies, the criteria focus on the predictability of shareholder remuneration plans, including how a company builds shareholder expectations, its track record in executing shareholder return policies over time, and how shareholder returns compare with industry peers'.

259. Shareholder remuneration policies that lack transparency or deviate meaningfully from those of industry peers introduce a higher degree of event risk and volatility and will be assessed as less predictable under the criteria. Dividend and capital return policies that function primarily as a means to distribute surplus capital to shareholders based on transparent and stable payout ratios--after satisfying all capital requirements and leverage objectives of the company, and that support stable to improving leverage ratios--are considered the most supportive of long-term credit quality.

c) Leverage influence from plans regarding investment decisions or organic growth strategies

260. The process by which a company identifies, funds, and executes organic growth, such as expansion into new products and/or new markets, can have a significant impact on its long-term credit quality. Companies that have a disciplined, coherent, and manageable organic growth strategy, and have a track record of successful execution are better positioned to continue to attract third-party capital and maintain long-term credit quality. By contrast, companies that allocate significant amounts of capital to numerous, unrelated, large and/or complex projects and often incur material overspending against the original budget can significantly increase their credit risk.

261. The criteria assess whether management's organic growth strategies are transparent, comprehensive, and measurable. We seek to evaluate the company's mid- to long-term growth objectives--including strategic rationales and associated execution risks--as well as the criteria it uses to allocate capital. Effective capital allocation is likely to include guidelines for capital deployment, including minimum return hurdles, competitor activity analysis, and demand forecasting. The company's track record will provide key data for this assessment, including how well it executes large and/or complex projects against initial budgets, cost overruns, and timelines.

3. Financial policy framework

a) Comprehensiveness of financial policy framework

262. Financial policies that are clearly defined, unambiguous, and provide a tight framework around management behavior are the most reliable in determining an issuer's future financial risk profile. We assess as consistent with a supportive assessment, policies that are clear, measurable, and well understood by all key stakeholders. Accordingly, the financial policy framework must include well-defined parameters regarding how the issuer will manage its cash flow protection strategies and debt leverage profile. This includes at least one key or a combination of financial ratio constraints (such as maximum debt to EBITDA threshold) and the latter must be relevant with respect to the issuer's industry and/or capital structure characteristics.

263. By contrast, the absence of established financial policies, policies that are vague or not quantifiable, or historical evidence of significant and unexpected variation in management's long-term financial targets could contribute to an overall assessment of a nonsupportive financial policy framework.

b) Transparency of financial policies

264. We assess as supportive financial policy objectives that are transparent and well understood by all key stakeholders and we view them as likely to influence an issuer's financial risk profile over time. Alternatively, financial policies, if they exist, that are not communicated to key stakeholders and/or where there is limited historical evidence to support the company's commitment to these policies, are nonsupportive, in our view. We consider the variety of ways in which a company communicates its financial policy objectives, including public disclosures, investor presentation materials, and public commentary.

265. In some cases, however, a company may articulate its financial policy objectives to a limited

number of key stakeholders, such as its main creditors or to credit rating agencies. In these situations, a company may still receive a supportive classification if we assess that there is a sufficient track record (more than three years) to demonstrate a commitment to its financial policy objectives.

c) Achievability and sustainability of financial policies

266. To assess the achievability and sustainability of a company's financial policies, we consider a variety of factors, including the entity's current and historical financial risk profile; the demands of its key stakeholders (including dividend and capital return expectations of equity holders); and the stability of the company's financial policies that we have observed over time. If there is evidence that the company is willing to alter its financial policy framework because of adverse business conditions or growth opportunities (including M&A), this could support an overall assessment of nonsupportive.

4. Financial policy adjustments--examples

267. Example 1: A moderately leveraged company has just been sold to a new financial sponsor. The financial sponsor has not leveraged the company yet and there is no stated financial policy at the outset. We expect debt leverage to increase upon refinancing, but we are not able to factor it precisely in our forecasts yet.
Likely outcome: FS-6 financial policy assessment, implying that we expect the new owner to implement an aggressive financial policy in the absence of any other evidence.

268. Example 2: A company has two owners––a family owns 75%, a strategic owner holds the remaining 25%. Although the company has provided S&P Global Ratings with some guidance on long-term financial objectives, the overall financial policy framework is not sufficiently structured nor disclosed to a sufficient number of stakeholders to qualify for a supportive assessment. Recent history, however, does not provide any evidence of unexpected, aggressive financial transactions and we believe event risk is moderate.
Likely outcome: Neutral financial policy impact, including an assessment of neutral for financial discipline. Although the company's financial framework does not support long-term visibility, historical evidence and stability of management suggest that event risk is not significant. The unsupportive financial framework assessment, however, prevents the company from qualifying for an overall positive financial policy assessment, should the conditions for positive financial discipline be met.

269. Example 3: A company (not owned by financial sponsors) has stated leverage targets equivalent to a significant financial risk profile assessment. The company continues to make debt-financed acquisitions yet remains within its leverage targets, albeit at the weaker end of these. Our forecasts are essentially built on expectations that excess cash flow will be fully used to fund M&A or, possibly pay share repurchases, but that management will overall remain within its leverage targets.
Likely outcome: Neutral financial policy impact. Although management is fairly aggressive, the company consistently stays within its financial policy targets. We think our forecasts provide a realistic view of the evolution of the company's credit metrics over the next two years. No event risk adjustment is needed.

270. Example 4: A company (not owned by a financial sponsor) has just made a sizable acquisition (consistent with its long-term business strategy) that has brought its credit ratios out of line. Management expressed its commitment to rapidly improve credit ratios back to its long-term ratio targets––representing an acceptable range for the SACP--through asset disposals or a rights issue. We see their disposal plan (or rights issue) as realistic but precise value and timing are

uncertain. At the same time, management has a supportive financial policy framework, a positive track record of five years, and assets are viewed as fairly easily tradable.
Likely outcome: Positive financial policy impact. Although forecast credit ratios will remain temporarily depressed, as we cannot fully factor in asset disposals (or rights issue) due to uncertainty on timing/value, or without leaking confidential information, the company's credit risk should benefit from management's positive track record and a supportive financial policy framework. The anchor will be better by one notch if management and governance is at least neutral and liquidity is at least adequate.

271. Example 5: A company (not owned by a financial sponsor) has very solid financial ratios, providing it with meaningful flexibility for M&A when compared with management's long-term stated financial policy. Also, its stock price performance is somewhat below that of its closest industry peers. Although we have no recent evidence of any aggressive financial policy steps, we fundamentally believe that, over the long-term term, the company will end up using its financial flexibility for the right M&A opportunity, or alternatively return cash to shareholders.
Likely outcome: Negative financial policy impact. Long-term event risk derived from M&A cannot be built into forecasts nor shareholder returns (share buybacks or one-off dividends) be built into forecasts to attempt aligning projected ratios with stated long-term financial policy levels. This is because our forecasts are based on realistic and reasonably predictable assumptions for the medium term. The anchor will be adjusted down, by one notch or more, because of the negative financial policy assessment.

F. Application Of Comparable Rating Analysis Modifier (CRA)

272. Most credit factors analyzed in deriving the SACP are based, to some extent, on a relative analysis with peers. But certain key analytical factors may warrant a higher or lower weighting when aggregating our view of the relative strength of an entity's SACP. Our application of the CRA modifier does not always require an explicit peer comparison, but relative ranking is at the core of our analysis--both when analyzing individual rating factors and when considering the holistic view of an entity's stand-alone credit risk profile. This would be the case, for example, when we look at business or financial risk profile assessments or one of the rating modifiers, within the ranges provided by our criteria.

273. For example, if an issuer is at or near the cusp of a range for cash flow leverage analysis, but falls into the riskier category, and we expect the entity to remain at the "less risky end" of the financial risk profile assessment, we may conclude that the issuer is well positioned within the range of that particular assessment even without specifically comparing the entity to peers. As long as that benefit is not offset by a weaker position within the business risk profile assessment, for example, we may view the issuer's credit characteristics, in aggregate, as more positive, and thus apply a positive comparable ratings modifier.

274. When we do look at peers in the application of CRA, we typically choose entities whose SACPs are similar to the entity we are evaluating. For example, if the issuer we are evaluating has an anchor of 'b+' and we've applied no notching using the other five rating modifiers, we would choose peers with a 'b+' SACP for comparison. If the recommendation is for a negative CRA, we might also choose peers with a 'b' SACP for comparison. Such peers would generally be included in the same peer analysis section that we use for assessing competitive position and profitability, for example.

275. The CRA can also be applied to incorporate other factors not already covered or not fully captured in the anchor, or via the other rating modifiers. Such factors may include contingent risks that have not be fully captured in our base case for business or financial risk analysis. This may be the case because our criteria cover what we view as key drivers of credit risk, that is, elements that are common drivers of risk for most issuers. However, companies are not all created equal. Some may

present unique characteristics, or face special circumstances that happen infrequently, thus subjecting them to risks or advantages that are specific to them.

276. We may apply a positive or negative adjustment to reflect the expected impact of such elements on the credit quality of the company when the criteria do not incorporate provisions to factor in such positive or negative characteristics. We may also apply a positive or negative CRA adjustment when such elements are incorporated in the criteria framework, but we view them as more significant than usual for a particular issuer. As such, the criteria do not give them sufficient weight to properly reflect their impact on credit risk.

277. The following are some more common examples that we typically expect could lead to a positive or negative assessment using CRA:

- Companies with short operating track record or companies undergoing transformational events;
- Industry or macroeconomic trends not fully captured elsewhere in the criteria framework;
- Unusual funding structures not sufficiently captured and reflected in other criteria parameters;
- Contingent risk exposures and risk management;
- ESG credit risk considerations that are not sufficiently reflected elsewhere in the criteria framework; and
- Consolidated holding structures that contain partially owned (yet controlled) subsidiaries.

Using the CRA in ratings surveillance

278. We use the CRA modifier to reflect a holistic view of an issuer's credit fundamentals. Given that those fundamentals and their impact on the analysis of the SACP evolve over time, the use of the CRA modifier can vary during the life of the credit. That is, in our rating committees we may review the application of the CRA modifier incorporating the issuer's new circumstances as a whole, its relative performance, changing or evolving circumstances, etc. As a result, prior usage and rationale of the CRA modifier for a given issuer, in any direction, is not necessarily an indicator of the likelihood of future applications, their direction, or their specific rationale.

G. Corporate Criteria Glossary

Anchor: The combination of an issuer's business risk profile assessment and its financial risk profile assessment determine the anchor. Additional rating factors can then modify the anchor to determine the final rating or SACP.

Asset profile: A descriptive way to look at the types and quality of assets that comprise a company (examples can include tangible versus intangible assets, those assets that require large and continuing maintenance, upkeep, or reinvestment, etc.).

Business risk profile: This measure comprises the risk and return potential for a company in the market in which it participates, the country risks within those markets, the competitive climate, and the competitive advantages and disadvantages the company has. The criteria combine the assessments for Corporate Industry and Country Risk Assessment (CICRA), and competitive position to determine a company's business risk profile assessment.

Capital-intensive company: A company exhibiting large ongoing capital spending to sales, or a large amount of depreciation to sales. Examples of capital-intensive sectors include oil production

and refining, telecommunications, and transportation sectors such as railways and airlines.

Cash available for debt repayment: Forecast cash available for debt repayment is defined as the net change in cash for the period before debt borrowings and debt repayments. This includes forecast discretionary cash flow adjusted for our expectations of any share issuance and M&A. Discretionary cash flow is defined in our Ratios And Adjustments criteria.

Competitive position: Our assessment of a company's: 1) competitive advantage; 2) operating efficiency; 3) scale, scope, and diversity; and 4) profitability.

- Competitive advantage--The strategic positioning and attractiveness to customers of the company's products or services, and the fragility or sustainability of its business model.
- Operating efficiency--The quality and flexibility of the company's asset base and its cost management and structure.
- Scale, scope, and diversity--The concentration or diversification of business activities.
- Profitability--Our assessment of both the company's level of profitability and volatility of profitability.

Competitive Position Group Profile (CPGP): Used to determine the weights to be assigned to the three components of competitive position other than profitability. While industries are assigned to one of the six profiles, individual companies and industry subsectors can be classified into another CPGP because of unique characteristics. Similarly, national industry risk factors can affect the weighing. The six CPGPs are:

- Services and product focus,
- Product focus/scale driven,
- Capital or asset focus,
- Commodity focus/cost driven,
- Commodity focus/scale driven, and
- National industry and utilities.

Conglomerate: Companies that have at least three distinct business segments, each contributing between 10%-50% of EBITDA or FOCF. Such companies may benefit from the diversification/portfolio effect.

Controlling shareholders: Equity owners who are able to affect decisions of varying effect on operations, leverage, and shareholder reward without necessarily being a majority of shareholders.

Corporate Industry and Country Risk Assessment (CICRA): The result of the combination of an issuer's country risk assessment and industry risk assessment.

Debt co-insurance: The view that the joining-together of two or more firms whose earnings streams are less-than-perfectly correlated reduces the risk of default of the merged firms (i.e., the co-insurance effect) and thereby increases the "debt capacity" or "borrowing ability" of the combined enterprise. These financing alternatives became more valuable during the global financial crisis of 2007-2009.

Financial headroom: Measure of deviation tolerated in financial metrics without moving outside or above a pre-designated band or limit typically found in loan covenants (as in a debt to EBITDA multiple that places a constraint on leverage). Significant headroom would allow for larger

deviations.

Financial risk profile: The outcome of decisions that management makes in the context of its business risk profile and its financial risk tolerances. This includes decisions about the manner in which management seeks funding for the company and how it constructs its balance sheet. It also reflects the relationship of the cash flows the organization can achieve, given its business risk profile, to its financial obligations. The criteria use cash flow/leverage analysis to determine a corporate issuer's financial risk profile assessment.

Financial sponsor: An entity that follows an aggressive financial strategy in using debt and debt-like instruments to maximize shareholder returns. Typically, these sponsors dispose of assets within a short to intermediate time frame. Financial sponsors typically include private equity firms, hedge funds, and other types of investors that we feel consistently use aggressive financial strategies that lead to the deterioration of credit quality.

Profitability ratio: Commonly measured using return on capital and EBITDA margins but can be measured using sector-specific ratios. Generally calculated based on a five-year average, consisting of two years of historical data, and our projections for the current year and the next two financial years.

Shareholder remuneration policies: Management's stated shareholder reward plans (such as a buyback or dividend amount, or targeted payout ratios).

Stand-alone credit profile (SACP): S&P Global Ratings' opinion of an issue's or issuer's creditworthiness, in the absence of extraordinary intervention or support from its parent, affiliate, or related government or from a third-party entity such as an insurer.

Transfer and convertibility assessment: S&P Global Ratings' view of the likelihood of a sovereign restricting nonsovereign access to foreign exchange needed to satisfy the nonsovereign's debt service obligations.

Unconsolidated equity affiliates: Companies in which an issuer has an investment, but which are not consolidated in an issuer's financial statements. Therefore, the earnings and cash flows of the investees are not included in our primary metrics unless dividends are received from the investees.

Upstream/midstream/downstream: Referring to exploration and production, transport and storage, and refining and distributing, respectively, of natural resources and commodities (such as metals, oil, gas, etc.).

Volatility of profitability/SER: We base the volatility of profitability on the standard error of the regression (SER) for a company's historical EBITDA. The SER is a statistical measure that is an estimate of the deviation around a 'best fit' trend line. We combine it with the profitability ratio to determine the final profitability assessment. We only calculate SER when companies have at least seven years of historical annual data, to ensure that the results are meaningful.

Working-capital-intensive companies: Generally a company with large levels of working capital in relation to its sales in order to meet seasonal swings in working capital. Examples of working-capital-intensive sectors include retail, auto manufacturing, and capital goods.

FREQUENTLY ASKED QUESTIONS

A. Volatility of cash flows

If a company exhibits volatile cash flow metrics, does S&P Global Ratings capture this in the cash flow volatility adjustment or in the financial policy assessment?

We capture this in either analytic factor, as appropriate. As per paragraph 125, the volatility adjustment is the mechanism by which we factor a "cushion" of medium-term variance to current financial performance not otherwise captured in either the near-term base-case forecast or the long-term business risk assessment. We make this adjustment based on the following:

- The expectation of any potential cash flow/leverage ratio movement is both prospective and dependent on the current business or economic conditions.
- Stress scenarios include, but are not limited to, a recession, technology or competitive shifts, loss or renegotiation of major contracts or customers, and key product or input price movements, as typically defined in the company's industry risk profile and competitive position assessment.
- The volatility adjustment is not static and is company-specific. At the bottom of an economic cycle or during periods of stressed business conditions, already reflected in the general industry risk or specific competitive risk profile, the prospect of weakening ratios is far less than at the peak of an economic cycle or business conditions.
- The expectation of prospective ratio changes may be formed by observed historical performance over an economic, business, or product cycle by the company or by peers.
- The assessment of which classification to use when evaluating the prospective number of scoring category moves will be guided by how close the current ratios are to the transition point (i.e., "buffer" in the current scoring category) and the corresponding amount of EBITDA movement at each scoring transition.

As per paragraph 157, financial policy refines our view of a company's risks beyond the conclusions arising from the standard assumptions in the cash flow/leverage assessment. Those assumptions do not always reflect or entirely capture the short-to-medium term event risks or the longer-term risks stemming from a company's financial policy. To the extent movements in one of these factors cannot be confidently predicted within our forward-looking evaluation of cash flow/leverage, we capture that risk in our evaluation of financial policy.

What constitutes a period of stress when assessing whether a company has a volatile or highly volatile level of cash flow/leverage?

As guidance, our global default studies demonstrate significant correlation of defaults with weak points in business cycles and banking crises. The 1991 peak default rate occurred after a mild recession in the U.S., a severe but short recession in the U.K., and the Nordic banking crisis. Other developed-market speculative-grade default peaks were the U.S., at 10.6% in 2001 (the U.S. recession) and 11.4% in 2009 (the global banking crisis and recession); and Europe, at 12.3% in

2002 (due in part to the bursting of the technology/Internet bubble and failures of a large number of telecom start-ups).

Additional guidance can be found in "Methodology: Industry Risk," Appendix 1 where we considered sensitivity to economic cycles, as measured by the historical cyclical peak-to-trough decline in profitability and revenues for major recessions ('BBB' and 'BB' stress) mapped to specific industry sectors.

B. Profitability

Can you explain your approach to choosing supplemental profitability indicators, and what additional factors and considerations may affect your assessment of the level of profitability?

For most sectors, we use EBITDA margin as the primary indicator of profitability and return on capital as a supplementary indicator. For sectors where this isn't the case, or where we also consider sector-specific ratios, the analytical approach is detailed in our "Sector-Specific Corporate Methodology."

We may use a supplemental indicator to refine our assessment when a primary metric is close to the thresholds for below average or above average. For instance, if a company's EBITDA margin is at the high end of the range for average but its return on capital is comfortably in the above average range, we could assess its level of profitability as above average.

In some cases, the application of local accounting rules (for non-U.S. generally accepted accounting principles [GAAP] or non-International Financial Reporting Standards [IFRS] reporting companies) may warrant using different thresholds to account for financial reporting differences.

We may also consider other reporting factors in our assessment of profitability. For instance, in certain sectors or regions, companies may either report revenue on a gross or net basis, and the difference in revenue reporting can meaningfully affect EBITDA margins. We seek to assess profitability based on the revenue basis that we view as more reflective of the company's business economics and, thus, a better measure of profitability.

As stated in the "Level of profitability" section, we may adjust our calculation of the profitability indicator to consider different forecast horizons and deteriorating or improving trends. In addition, when the profitability indicator is close to the boundary of a threshold, we may decide to assess profitability in either bucket depending on our view of trends. For example, if the range for average was 8%-12% and we had a company whose profitability was 12.1%, we may decide to score profitability as average rather than above average.

If a company operates in a region or in a country where local inflation is high, and you believe that this affects the comparability of its profitability measures with industry peers', how do you incorporate this in your assessment?

When analyzing level of profitability, we use, where available, the numeric guidance developed by considering the distribution of profitability measures within an industry or subsector. These thresholds apply globally irrespective of the underlying level of inflation, although we also consider trends in the profitability ratio to determine the level of profitability assessment.

However, high inflation environments are often associated with exposure to countries with a high country risk, in which case as per paragraph 87 we may adjust the volatility of profitability assessment to account for this exposure. Finally, to the extent not captured elsewhere in the analysis, we may incorporate this factor as part of the comparable ratings analysis.

C. Country risk

For a company exposed to more than a single jurisdiction, what financial or operating measures do you apply to determine its jurisdictional exposure?

We typically assess a company's exposure to country risk by considering its forecast EBITDA, forecast revenue, or fixed assets. These measures are consistently available in most sectors and allow us to adequately measure a company's exposure to different jurisdictions.

To select the most-appropriate measure for each company, we look at its sector, the nature of its assets, how export-oriented it is, and where its production facilities are located. Thus, we generally use fixed assets to evaluate exposure to country risk if a company's revenue is generated in a lower-risk country but its assets, production facilities, sourcing, or R&D are based or occur in higher-risk countries.

Conversely, if a company's fixed assets are in a low-risk country, but it exports its goods to a high-risk country and cannot easily redirect these sales, we would typically measure the company's exposure to the high-risk country by determining what share of its forecast EBITDA (or forecast revenue) is derived from the high-risk country.

We may use other financial or operating measures if we consider them more indicative of the country risk exposure. For example, because transportation assets are movable, measures that use asset location are less useful for assessing exposure in the transportation or railroad sectors. If available, we use transportation volumes instead. Similarly, we may use unit sales to evaluate country risk in the auto and commercial vehicle manufacturing sector.

REVISIONS AND UPDATES

This article was originally published on Jan. 7, 2024.

Changes introduced after original publication:

- On July 7, 2025, we republished this criteria article to make nonmaterial changes. Specifically, we amended some references to the telecommunication industry in the examples used in paragraphs 72, 76, and 244, following publication of provisions for the digital infrastructure sector in the revised "Sector-Specific Corporate Methodology." We also amended paragraphs 68 and 70 to clarify that we may apply a different CPGP weighting if we believe it better reflects the competitive characteristics of the industry or company, and is consistent with the "Sector-Specific Corporate Methodology."
- On April 17, 2025, we republished this criteria article to correct a processing error and to make nonmaterial changes. We corrected an inconsequential processing error in paragraph 123 to explain the use of the standard volatility table. We made nonmaterial changes to clarify in paragraphs 121, 169, 170, and 171, and Table 24 that we use both our core and supplemental ratios, which are measures of cash flow and leverage, to assess an issuer's financial risk profile. We also clarified our definition of financial sponsors in paragraph 164 and in the

glossary. In addition, we edited Table 24 to improve consistency with paragraphs 169-171.

- On April 4, 2024, we republished this criteria article to make nonmaterial changes. As announced on Oct. 1, 2021, we are phasing out guidance documents. As part of that process, we have fully superseded "Guidance: Corporate Methodology," July 1, 2019, and moved the majority of the content to "Sector-Specific Corporate Methodology," published April 4, 2024. We moved guidance content applicable to all corporate sectors into paragraph 28, Appendix F, and Frequently Asked Questions B and C of these criteria. In addition, we moved the "Corporate Criteria Glossary" to Appendix G. The previous Appendix G and table 27 have been deleted from this article and superseded by the sector-specific corporate criteria. We also edited paragraph 187 to enhance its clarity, removed all references to the now fully superseded corporate guidance and replaced them with references to the sector-specific corporate criteria where applicable.

RELATED PUBLICATIONS

Related Criteria

- Sector-Specific Corporate Methodology
- Corporate Methodology: Ratios And Adjustments
- Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers
- Management And Governance Credit Factors For Corporate Entities
- Country Risk Assessment Methodology And Assumptions
- Methodology: Industry Risk
- Group Rating Methodology
- Reflecting Subordination Risk In Corporate Issue Ratings
- Recovery Rating Criteria For Speculative-Grade Corporate Issuers
- Methodology For Assessing Financing Contributed By Controlling Shareholders
- Rating Government-Related Entities: Methodology And Assumptions
- Ratings Above The Sovereign--Corporate And Government Ratings: Methodology And Assumptions
- Financial Institutions Rating Methodology
- Risk-Adjusted Capital Framework Methodology
- Criteria For Assigning 'CCC+', 'CCC', 'CCC-', And 'CC' Ratings
- Stand-Alone Credit Profiles: One Component Of A Rating
- Environmental, Social, And Governance Principles In Credit Ratings
- Principles Of Credit Ratings

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This report does not constitute a rating action.

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Sector-Specific Corporate Methodology

July 7, 2025

These criteria are effective July 7, 2025, subject to local registration requirements where applicable.

This criteria article contains detailed guidance for applying S&P Global Ratings' global corporate methodology to 41 corporate and nonbank financial services sectors, under the framework laid out in "Corporate Methodology."

This criteria article should be read in conjunction with our corporate methodology, which provides the general framework. The framework is applied using:

- The sector-specific provisions contained in this methodology;
- Management and governance considerations, as contained in "Management And Governance Credit Factors For Corporate Entities";
- Adjustments to financial metrics and ratio calculations, as described in "Corporate Methodology: Ratios And Adjustments"; and
- Liquidity considerations, as described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

For information about the initial publication of this article as of July 7, 2025, including key changes, the impact on ratings, and superseded criteria, see "Updated Sector-Specific Corporate Methodology Published."

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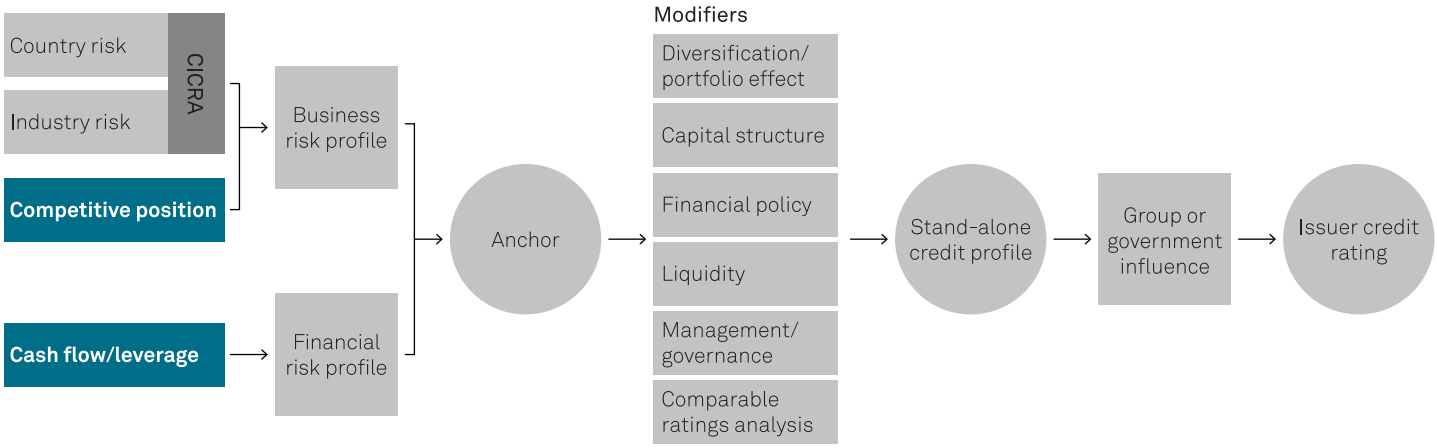
Methodology

Overview

These criteria primarily address sector-specific considerations related to competitive position, cash flow/leverage, and in some cases, certain of the modifiers shown in the framework below. The article applies globally to all corporate ratings and to certain nonbank financial institution entities that we rate using our global corporate methodology. Although our overall approach is the same for all sectors, we incorporate sector-specific provisions into our analysis.

Corporate criteria framework



Source: S&P Global Ratings.

Primarily, the criteria describe the relevant factors used to assess the competitive position for each sector as part of the business risk profile analysis. We assess competitive advantage; scale, scope, and diversity; and operating efficiency by reviewing a variety of subfactors that may reinforce or weaken each other. For any company, our assessment of these elements reflects the relative strengths and importance of its subfactors in the context of its industry.

In line with our corporate methodology, we assess each factor as strong, strong/adequate, adequate, adequate/weak, or weak. For each sector, the criteria include tables that summarize the characteristics that we typically expect to see across this range. The tables do not specify the characteristics expected at the adequate level: we assess a component as adequate if the characteristics fall between those for a strong or strong/adequate assessment, and those for an adequate/weak or weak assessment.

For each sector covered by these criteria, we list the competitive position group profiles (CPGPs) we would typically apply for each subsector. In some cases, the most appropriate CPGP differs from the one listed; for example, because the company has a monopoly position in its market or benefits from regulatory protection. The CPGP affects the weighting we ascribe to each element of our competitive position assessment within our framework.

The criteria also notes the sector-specific approaches we use when assessing the financial risk profile or the modifiers that apply to it, including the typical supplementary ratios used, the volatility adjustment and benchmark volatility tables, or the financial policy.

Please see appendix 1 for a glossary of terms, appendix 2 for the metrics we use to calculate volatility of profitability, and appendix 3 for the sector and industry variables.

Section 1 | Aerospace And Defense

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the aerospace and defense (A&D) sector based on:

- Business strategy and market position;
- Product or service range;
- Technological capabilities;
- Record of program execution; and
- Position in the supply chain.

Aerospace

Commercial aerospace companies gain a competitive advantage from being higher in the supply chain. Given that the number of players is generally limited, the following market participants are usually in a better position to compete:

- Aircraft original equipment manufacturers (OEMs);
- Companies that design, assemble, and market complete aircraft; and
- Tier 1 suppliers, which produce large assemblies or components.

Conversely, Tier 2 and lower suppliers--which produce smaller assemblies, commoditized parts, or basic components--generally face more competition and have less power when negotiating with their customers.

Business strategy and market position: When evaluating companies' strategic positioning, we include their reputation and safety record, as well as their product development plans. For a company higher up the supply chain, strategic positioning includes considering market segments in which it participates; the size and attractiveness of each segment; and the size and trajectory of its market share in each segment.

Product or service range: Each major market segment has subsegments. Commercial airliners include widebody and narrowbody aircraft; business jets are subdivided by cabin size. Commercial airliner OEMs can gain a competitive advantage if they can offer airlines a full family of aircraft to match their route network. Similarly, offering competitive products in each size and range category benefits business jet OEMs because customers tend to demonstrate strong brand loyalty.

Technological capabilities: We consider robust development plans to be positive for an aircraft OEM's competitive position. A company may plan to address gaps in its line-up or may aim to replace aging models. In evaluating an aircraft OEM's technological capabilities, we consider whether it has:

- A record of developing new aircraft or engines that incorporate the latest technologies, on time and within budget, and with limited post-rollout problems;

Sector description

Companies that derive more than half of their revenue from designing, manufacturing, or repairing commercial (civilian) aircraft or weapons systems; from supplying parts, components, or systems to build and service aircraft or defense systems; or from providing defense-related services to government agencies or the military.

Subsectors	Typical CPGP
Aerospace	Services and product focus
Defense	Services and product focus
Aerospace and defense (capital intensive)	Capital or asset focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

- Good subcontractor oversight and system integration skills; and
- The ability to provide a global aftermarket support network.

For companies that provide services to the aviation industry, such as airframe or engine maintenance, we consider not only the firm's technological capabilities, but also which manufacturer and aviation authority approvals it has gained. These allow it to work on specific aircraft or engines.

For suppliers lower down the supply chain, we consider:

- Their presence in popular aircraft or engine program markets;
- Their design and engineering capabilities; and
- Whether they own or have licensed the intellectual property (IP) rights to the part being supplied.

Retaining the IP rights offers protection; if a company is simply building to the customer's specifications (build-to-print), the customer can switch suppliers more easily. That said, any new supplier might need to gain manufacturer and aviation authority approvals before it can take over manufacturing of the part. When evaluating the technological capabilities of suppliers at the tier 2 level or below, we consider their range and whether they offer any unique capabilities or possess highly specialized machinery or tooling.

Defense

Market position: Market share is not generally a particularly meaningful measure for defense contractors because the industry has so few prime contractors. In some cases, only one contractor is selected (that is, authorized) to produce a particular weapons platform.

The most important element in assessing strategic positioning, therefore, is whether we consider that the contractor operates in high-priority areas of the defense market that are likely to continue to receive government funding. This depends on the type and breadth of weapons platforms or related services that the company provides. For suppliers, we consider whether the programs they supply are high priority.

Technological capabilities: We also consider a defense contractor's technological capabilities, especially its ability to integrate complex, highly sophisticated weapon systems, and to manage subcontractors. Government selection processes favor contractors that have a record of successful program execution, in terms of both schedule and cost.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Commercial aerospace OEM, prime defense contractor, or tier 1 supplier that has a solid record of successful program execution and new product development.	Tier 2 and lower supplier with limited, subpar, or no record of successfully developing and executing programs.
Commercial aerospace OEM	
Leading market positions in growing market segments.	Market share is small, or markets have limited growth prospects.
Offers a choice of aircraft that address all, or almost all, customer size and range requirements.	Product line is narrow or has large gaps.
Strong capacity to design, develop, market, produce, and support aircraft.	Little ability in one or more areas of design, development, marketing, production, or aftersales support.
Commercial aerospace supplier (including engine makers)	
Revenue is almost all related to supplying parts or services for aircraft platforms that are popular and expanding, likely in a range of market segments.	Most revenue generated in market segments with unfavorable medium/long-term growth prospects, or by supplying aircraft platforms that are less popular or due to be retired.
Supplier has the capacity to design most products.	Work is largely build-to-print.
Lower-tier suppliers would only be assessed as strong if they offer unique capabilities that cannot be replicated.	Supplier has limited or no design capabilities and produces commoditized parts or parts that are not technologically sophisticated.
Defense contractor	
Most programs are considered high priority for government funding.	Most programs are likely to see funding cuts.
Offers a broad range of technological and system integration capabilities.	Offers few products, or products that are not technologically sophisticated.

Scale, scope, and diversity

Many A&D companies participate in multiple markets, each of which has different cycles and characteristics. Markets may include commercial aerospace, defense, and related industrial and service markets.

Aerospace

We assess scale, scope, and diversity in the aerospace sector based on:

- Breadth of product offering;
- Platform or program concentration;
- Degree of diversity of its end markets;
- Geographic balance of its sales; and
- Degree of customer concentration.

Commercial aerospace OEMs typically benefit from offering a comprehensive choice of aircraft that differ by price point, seat capacity, and range. Business jet OEMs, in particular, find that customers prefer to choose another aircraft from the same manufacturer when their needs change. The breadth of a company's product line is therefore key to our assessment of their scale, scope, and diversity.

Customer concentration: We assess OEMs' customer diversity in several ways; number of customers; sales concentration by customer; geographic diversity; and type of customer. We consider geographic diversity positively because, although commercial aerospace is a global business, growth prospects and economic cycles differ by region. Similarly, commercial aerospace OEMs benefit from selling to both legacy airlines and low-cost carriers, which target different markets.

Program concentration: Commercial aerospace suppliers sell to the relatively small universe of aircraft OEMs, which amplifies customer concentration and limits geographic diversity. Therefore, we consider concentration in terms of the individual aircraft programs to which the company provides parts or systems, and the relative attractiveness of each program. We also consider whether the company supplies different subsegments within the commercial market (that is, commercial jetliners, business jets, piston engine aircraft, and helicopters), and whether they have diversified into the defense or related industrial markets. When assessing geographic diversity, we consider the customers that ultimately buy the aircraft or engine built using the supplier's parts.

Breadth of product offering: We evaluate the range of its capabilities; for example, whether it can provide larger assemblies or systems, as well as components. We also consider what proportion of the company's products are used to build new aircraft, and how many are sold as replacements in the aftermarket. Not only do the two markets have different dynamics, but also aftermarket sales are typically much more profitable.

For companies that provide aviation services, such as airframe or engine maintenance, we consider what aircraft or engines the company has OEM or regulatory authorization to work on.

Defense

In most countries, defense spending is allocated to four main uses--personnel, procurement, R&D, and operations and maintenance (O&M)--and the spending priorities can change over time with political or security developments. The primary sources of funding for most defense contractors are R&D and procurement budgets and, to a lesser extent, O&M for services such as training and maintenance.

We assess scale, scope, and diversity in the defence sector based on:

- Revenue diversity (the proportion of sales for each program and its funding source);
- Contract type;
- Customer diversity; and
- Breadth of product offering.

Revenue diversity: Typically, new weapons platforms will be developed under a program, funded from an R&D budget. Although their margins are often lower, a successful development program can lead to a higher-margin production program and aftermarket support, which are typically funded through procurement budgets. In most cases, the contractor that developed a weapons system will be selected to produce it. We consider that participating in both development and production programs implies stronger revenue visibility.

Contract type: The contract types to which a firm is party are also key to our assessment of program diversity. Under cost-plus contracts, firms are reimbursed for the costs they incur, plus a fee. Although this means that the customer will bear the risk of any cost overruns, most cost-plus contracts offer low margins to reflect the lower risk. Fixed-price contracts, on the other

hand, shift all of the risk of cost overruns to the contractor. They generally offer much higher margins if the company can control costs. Contracts in the defense sector also come in numerous variants that mix the characteristics of cost-plus and fixed-price contracts.

Customer diversity: We look at how sales are broken down by different military services, intelligence agencies (military or civilian), and civilian government agencies. The budget prospects for each of these can vary. We also consider sales to foreign governments and, in some cases, to commercial customers. For subcontractors, we regard the ultimate end user of the product or service as more important than the prime contractor. Demand is driven by end users.

Breadth of product offering: We consider the range of weapons systems, subsystems, components, and related services the firm offers.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Commercial aerospace OEM	
Offers a wide selection of aircraft to meet a range of customer needs.	Sales are concentrated in few products, or in markets with poor growth prospects.
Customers are well diversified by geography and type, with little customer concentration.	Limited regional or customer diversity.
Commercial aerospace supplier (including engine maker)	
Participates in several popular programs, across different market segments (that is, jetliners, business jets, turboprop or prop planes or helicopters), as well as defense and industrial markets.	Generates most sales through a small number of aircraft programs or from programs that have less favorable growth prospects.
Offers a broad range of products/capabilities and can offer components, higher-level assemblies, or systems.	Offers few products, or lacks ability to produce higher-level assemblies or systems.
Sales are well-balanced between new aircraft or engines and aftermarket sales.	Participates in only a few market subsegments, or limited participation in the higher-margin aftermarkets, or makes few sales to defense and industrial markets.
Defense contractors	
Low geographic, customer, or program concentration.	Sales concentration by military service or civilian government agency or by weapons program (especially programs with declining funding).
Broad product or service offering.	Limited product or service offering
Good mix of domestic funding sources, including foreign sales.	Funding sources show little diversity and there are few, or no, foreign or commercial sales.
Good balance between development and production programs and cost-plus and fixed-price contracts.	Development programs are few in number and mostly fixed-price contracts.

Operating efficiency

We assess operating efficiency in the A&D sector based on:

- A company's relative cost position compared with industry peers;
- Its ability to control costs and improve efficiency;
- Its ability to be flexible when managing capacity and workforce to match demand; and
- Its record of successfully integrating acquisitions.

Cost position: We consider this relative to its peers, in terms of EBITDA margin, SG&A-to-sales ratio, and capex-to-sales ratio. The overall cost and margin profile is evaluated alongside those of the company's various reporting segments.

Ability to control costs and improve efficiency: In addition, sticking to the agreed schedule and budget is key for both aerospace OEMs and defense contractors (when developing and delivering programs) with minimal delays or cost overruns. Aircraft OEMs benefit if they can quickly apply what they learn during development to reduce per-unit costs. Defense contractors require the ability to properly bid and structure contracts to ensure that they are appropriately compensated for the risk they are taking.

Flexibility to manage capacity and workforce to match demand: Flexibility is key to maintaining control over costs in a sector that requires skilled labor, especially where production may be rapidly reduced or ramped up. Key indicators include operating leverage, vertical integration, outsourcing, and pension costs. In addition, we consider factors that may affect the flexibility of labor costs, such as unionization.

Ability to successfully integrate acquisitions: Our assessment of cost management also incorporates the company's record of cost reductions throughout the cycle; the effectiveness of its restructuring programs and lean manufacturing programs, where applicable; and its ability to integrate acquisitions successfully.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
EBITDA margins consistently exceed peers after taking into account differences in sales mix.	EBITDA margins, adjusted to account for differences in sales mix, are consistently below peers and highly sensitive to fluctuations in the cost of raw materials.
Cost structure is relatively flexible, with lower-than-peers operating leverage.	Cost structure is less flexible than average, with high fixed or semifixed costs, inflexible labor contracts, vertical integration that creates inefficiencies, or outdated assets or technologies.
Cost position has been improved in both good times and bad (for example, by reducing structural labor costs or input costs, or by altering the footprint).	A history of operational missteps or restructuring without tangible savings.
Commercial aerospace company	
A record of introducing new products with minimal delays or costs overruns, and of reducing per-unit costs quickly as production increases.	A history of significant delays or cost overruns on new products, or difficulty in increasing production and improving profitability.
Defense contractor	
Programs rarely fall materially behind schedule or exceed their target cost.	Programs are frequently above cost or behind schedule and/or a history of underestimating the cost or complexity of programs, or of agreeing to unfavorable contract terms to win business.

Financial Risk Profile

Supplementary ratios

We use FOCF to debt as our preferred supplementary ratio for the sector. A&D companies often invest heavily when developing new products and their contracts may include advance payments that create lumpy working capital flows. Long-term service agreements can also eat into FOCF, making A&D companies more volatile in this regard compared with some other industries.

Section 2 | Agribusiness, Commodity Foods, And Agricultural Cooperatives

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If an agribusiness, commodity foods company, or agricultural cooperative engages in commodities trading operations (often the case for grain merchandisers), we look at how much these contribute to normalized EBIT, EBITDA, or gross margin:

- If the contribution is below 10%, we apply these criteria without change.
- If the contribution is between 10% and 20%, we apply this methodology and make the accounting adjustment for adjusted readily marketable inventories (ARMI), as described in our ratios and adjustments criteria.
- If the contribution is between 20% and 70%, we apply section IV of our commodities trading industry methodology to analyze the trading segment.
- If the contribution is above 70%, we apply the commodities trading industry methodology.

Business Risk Profile

Competitive advantage

Agribusiness and commodity foods

We assess competitive advantage in the agribusiness and commodity foods sector based on:

- The company's evolving share in key regional and global markets;
- The strength and breadth of its product offerings and its customer base; and
- The overall effectiveness of its operating strategy.

Market share: We consider the size and growth prospects of the markets in which the company participates, and whether its position is strengthening or declining. Companies that have a presence in multiple growing regions, or that either trade or process globally in several agricultural commodities, are better placed to ride out poor seasons in one of their markets. Certain markets also offer participants a competitive advantage because sourcing is favorable, or they offer opportunities to trade/process more value-added products or to serve multiple channels. Substitution risk is higher for pure commodities than for tailored offerings, such as value-added natural ingredients, sweeteners, or texturizers, which would require significant investment to duplicate.

Strength and breadth of product offerings and the customer base: We assess the degree to which a company has invested in a deep product portfolio and more value-added products. The latter include ingredients and other value-added solutions for food manufacturers, or having some branded products supported by intellectual property (for example, low-calorie natural sweeteners). In our view, strong product offerings are more solutions-oriented and include additional services that address specific problems, such as financial and risk management

Sector description

Companies that derive more than half of their revenue from sourcing and distributing crops and crop inputs; processing and marketing commodity food products; or trading or processing agricultural commodities. Alternatively, agricultural cooperatives that have been established to help their member-owners benefit from economies of scale by taking on tasks such as marketing and processing agricultural commodities; or buying and distributing farming supplies to farmer-owners and others.

Subsectors	Typical CPGP
Agricultural products	Commodity focus/scale driven
Branded agricultural products (if more than 50% of the offering)	Services and product focus
Cooperatives that sell branded products	Services and product focus
Marketing cooperatives	Commodity focus/cost driven
Supply cooperatives	Commodity focus/scale driven

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

solutions, or agronomical services that could improve a farmer's crop performance and minimize volatility. We also evaluate the strength of the relationships these companies have developed with their customers and suppliers.

Effectiveness of operating strategy: We evaluate the degree to which a company's structure and strategy enables it to maintain above-average profitability and growth prospects. For example, vertical integration across various phases of distribution and production may enable a company to achieve above-market-average processing margins or manage their logistics more effectively than competitors. Other possible sources of advantage include the management of inter-regional price and cost disparities, superior market intelligence (such as profit optimization decisions among trading, storing, processing, and other strategies that maximize the profits), and reduced exposure to food safety risks such as disease and food supply contamination.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
One of the top two or three players in at least three of the key growing/processing regions, or trades in at least three global agricultural commodities, with the stronger companies leading more attractive markets with good growth prospects.	Overall market position is below average or below the mid-tier; leadership of a very narrow segment of the market, such as a single agricultural crop; or dominates just one region. Participates in markets that have weak growth prospects.
A significant proportion of the portfolio comprises products that have a value-added aspect or service and can be distinguished from a pure commodity.	The portfolio comprises products that are pure commodities, with very limited value-added characteristics.
Above-average sourcing capabilities or customer retention rates and long-lasting, strong supply relationships with farmers or leading global food manufacturers because the company offers its customers a broad spectrum of services.	Substitution risk is high or customer retention rates low because the company's offer is limited.
A distinct strategic advantage over competitors that leads to more stable performance compared with peers or above-average processing margins.	The company's business strategy offers limited or no discernible advantage in terms of logistics or procurement that would distinguish it from the competition.
A favorable regulatory environment (such as tariffs and quotas that protect the company).	A sector-specific regulatory framework that compromises profit stability (for example, overly restrictive pricing directives, tariffs, or trade restrictions on certain commodity foods).

Agricultural cooperatives

The business model of an agricultural cooperative reflects the purpose it is intended to fulfil (marketing or supply cooperative, including those that sell branded products) and affects the factors we use to assess competitive advantage.

Marketing cooperatives

A marketing cooperative is intended to provide a cost-effective way for member-owners to sell products at a better price than they could achieve individually.

We assess competitive advantage for marketing cooperatives based on:

- Barriers to entry, including regulatory barriers such as tariffs and quotas, and diversity of sourcing or specific production attributes;
- Product differentiation or brand strength, mitigating substitution risk; and
- The commitment shown by the farmer member base to remaining within the cooperative, which enhances cost effectiveness and competitive strength.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A distinct strategic advantage over other competitors that leads to above-average market returns for its member-owners.	The marketing strategy offers farmers no advantage and generates commodity returns that are no higher than those members could earn elsewhere.
A significant proportion of the portfolio comprises products that have a value-added aspect or service and can be distinguished from a pure commodity.	Products are exclusively marketed as pure commodities that have little differentiation to distinguish them from the competition.
Members are long-tenured, stable, and economically viable, and keen to remain part of the cooperative.	Members are economically challenged or significant turnover in the membership limits the cooperative's ability to manage the amount and timing of member payments.
Farmer-members have a distinct agronomical advantage (land quality, or climatic conditions of the farming region) that results in higher crop returns for the marketed commodity, compared with substitute crops.	The cooperative's farming territories offer limited or no discernible agronomical advantage.
A favorable and predictable regulatory environment that protects the pricing and supplies of a particular commodity.	A sector-specific regulatory framework that compromises profit stability (for example, overly restrictive pricing directives, tariffs, or trade restrictions on certain commodity foods).

Supply cooperatives

A supply cooperative's goal is to deliver cost-effective and value-added services to its member-owners, who benefit from the profits generated. It may also supply non-member-owners.

We assess competitive advantage for supply cooperatives based on:

- The strength and breadth of their products and services, based on earnings generation;
- Their ability to develop new and value-added products and solution-oriented services to meet the needs of members and customers; and
- Their record of profitably maintaining and expanding sales volumes and the size of their member and customer base.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A broad portfolio of agricultural products and services that can easily be distinguished from competitors and includes more commodity-based farm products, as well as more value-added, customer-centric agronomic services.	A narrow set of product offerings that are primarily commodity-based and have limited product differentiation.
A strong reputation for service, and for offering innovative product solutions (for example, agronomy services).	Limited focus on customer service or product innovation.
A dominant and growing market presence or membership base in the territories it services.	A modest market presence in the territories it services and a weak membership base.

Scale, scope, and diversity

We assess scale, scope, and diversity in this sector based on:

- Size of the earnings base relative to close competitors;
- Geographic diversity in terms of manufacturing or sourcing locations and presence in different product categories and markets;
- Size and reach of asset base or logistics infrastructure;
- Diversification by business function, including the range of commodity merchandising, distribution, processing, and other services offered;
- Customer and counterparty diversification; and
- On top of that, for a cooperative: the size, stability, growth profile, and diversification of its member base.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
A comprehensive origination, distribution, and manufacturing footprint covering more than three key agricultural growing/herding/fishing regions around the globe to help limit supply concentrations during weak crop cycles, harvests, herd growth, or catches.	Significant sourcing concentration, including participation in only a few regions (typically fewer than three).
Strong earnings diversity, reinforced by offering a variety of product, logistics, hedging, and agronomy solutions to farmers, or ingredients solutions to industrial users.	Limited earnings diversity or processing is concentrated in just one or two primary commodities, so that the company produces only one commodity protein or one agricultural commodity.
Processed products demonstrate strong diversity and the product mix is a balance between pure commodity inputs to other manufacturers and value-added branded offerings (including private-label commodity offerings to retailers).	Significant concentration in manufacturing or production makes the company reliant on fewer than three manufacturing plants; grain merchandisers or crop input wholesalers may be reliant on a limited number of storage or mixing facilities.
Limited customer concentrations, so that the top customer contributes no more than 30% of overall sales; grain merchandisers would have no counterparty exposures exceeding 15% of consolidated operating earnings.	High customer concentration, so that one or more customers account for more than 30% of revenue each; or, in merchandising, significant counterparty exposures so that one customer accounts for more than 15% of earnings.
Agricultural cooperatives	
Membership base is market-leading, stable, and diversified (no single member accounts for more than 20% of earnings). Cooperative benefits from significant economies of scale in its manufacturing or process or has a large number of members distributed across several regions. Earning sources are diversified across products.	Membership base or member retention is weak, or membership is concentrated enough to compromise the cooperative's competitive position.

Operating efficiency

We analyze operating efficiency in this sector based on whether:

- The company has strategically located its storage facilities, distribution hubs (such as port and rail terminals), and sourcing or processing facilities so that its asset positioning provides it with a distinct logistical advantage over its peers;
- The company's manufacturing processes offer an advantage in terms of cost or procurement and production efficiencies, including utilization rates; and
- On top on that, for cooperatives, we consider whether there is a willingness and ability to reduce significant recurring payments to member-owners, either to reinvest in its product offerings or to stabilize operating performance during weaker market cycles.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Assets are positioned to create an advantage in terms of profitability--for example, locating facilities in a key commodity growing area lowers procurement and transportation costs and offers a stable source of supply; similarly, protein producers that have plants located closer to key cattle herding regions tend to have lower sourcing costs.	Plant locations or regional sourcing concentrations create a disadvantage.
Above-average plant operating efficiencies or harvest yields, including better manufacturing utilization rates than peers.	Inconsistent manufacturing performance, including more volatile utilization rates or harvest yields than peers.
Extensive reach and a well-established distribution infrastructure, either globally or in a leading economy, that makes the business more stable and evens out working capital requirements.	Substantial seasonality in the business and working capital requirements that could lead to excess inventory if seasonal demand is weaker than anticipated.
Above-average sourcing and logistics management, including better basis management and above-average distribution or manufacturing margins. Economies of scale and efficiencies lead to better profit margins versus peers, taking into account differences in sales mix and average selling prices.	A poor record of executing its strategy, including a history of operating underperformance or operating disruptions that could contribute to supply-chain deficiencies and operating inefficiency.
Agricultural cooperatives	
The cooperative's cost structure is more flexible because the cooperative can reduce or adjust member payments as needed.	The cooperative shows no willingness or ability to reduce member payments to stabilize operating performance.

Profitability

Agribusiness and commodity foods

For most companies in this sector, the EBITDA margin gives a good indication of the level of profitability. That said, price inflation can distort our analysis of EBITDA margins at low-margin activities, particularly in the grain processing and merchandising segments. Where this occurs, or the EBITDA margin is close to the thresholds for below average or above average, we may refine our assessment by comparing EBITDA or EBIT per unit sold, if available. Alternatively, we may use ROC to evaluate profitability. Our ROC analysis incorporates adjusted capital, including the adjustment that we make for ARMI, where applicable.

For grain processors and merchandisers, we generally calculate ROC based on a three-year average using results from the previous two years and our current-year estimate, which incorporates any reported year-to-date results and our forecast for the remainder of the year. Our analysis also takes into account profitability trends, and we normalize results if we consider trading conditions to be extraordinary.

Because of regional and product variations in margin structures in this sector, we may give greater weight to peer comparisons than to the profitability thresholds when assessing the level of a company's profitability.

Agricultural cooperatives

Marketing cooperatives, including those that sell branded products
Commodity-focused marketing cooperatives exist to maximize price for agricultural commodities. Given that profitability measures such as the EBITDA margin may not be comparable across products, we generally analyze whether the cooperative achieved a significant premium over the market value of the commodity. If market price information is unavailable, we determine relative profitability by comparing the level and trend of a cooperative's ROC with that of its peers. The branded products sold by marketing cooperatives compete directly with other consumer nondurables, primarily packaged food offerings.

For services and product focus marketing cooperatives that sell branded products, we consider the EBITDA margin to be important when evaluating profitability at cooperatives that market value-added, branded products. These generate most of their earnings from products that are sold and compete directly with other consumer nondurables, primarily packaged food offerings. Where relevant, we may also consider additional profit measures, such as ROC.

Supply cooperatives
For most supply cooperatives, our primary indicator of the level of profitability is the EBITDA margin. When the EBITDA margin is close to the thresholds for below average or above average, we generally refine our analysis by looking at other ratios--such as EBITDA or EBIT per unit.

Financial Risk Profile

Supplementary ratios

Agribusiness and commodity foods

FOCF to debt is our preferred supplementary ratio for most agribusiness companies. Although we do not define them as capital-intensive companies (ongoing capital spending to sales is generally less than 10% and depreciation to sales is less than 8%), we still view commodity food processing as somewhat capital-intensive. For companies that make significant dividend distributions, we use DCF to debt to refine our preliminary cash flow/leverage assessment.

Working capital investment needs tend to show significant swings at highly seasonal companies such as crop input wholesalers. This typically increases intrayear borrowing, so we supplement our analysis using the interest coverage ratios--EBITDA to interest and FFO plus cash interest paid to cash interest paid--in order to capture all annual interest costs. We also focus on these ratios if a company has high working capital or capital needs, or if the preliminary cash flow/leverage assessment is significant or weaker.

Volatility adjustment: Because several sectors of the agribusiness and commodity foods industry have a history of earnings and cash flow volatility, we often need to include a volatility adjustment to our final cash flow/leverage assessment. This is done by applying the volatility adjustment, as defined in our corporate methodology.

Agricultural cooperatives

Cooperatives may benefit from ongoing and well-entrenched relationships with banks or nationalized agricultural-focused lending institutions through lower-than-peers' interest costs or a minority interest held by nationalized lending institutions. In these cases, our preferred supplementary ratios are EBITDA to interest and FFO plus interest paid to cash interest paid.

Volatility tables: Some cooperatives have significant discretion over the amount and timing of payments made to cooperative members, reducing their cash flow volatility.

- We may apply the medial volatility table if a cooperative is willing and able to effectively reduce member payments, provided that it operates in a country with a CICRA of '3' or better, its preliminary competitive position assessment is satisfactory or better, and its profitability assessment is fair or better.
- We may apply the low volatility table if a cooperative meets the conditions listed above and has a track record lasting several years of curtailing member payments or increasing member equity retentions, as needed, to support cash flow and leverage ratios. We would only apply the low volatility table if any curtailments were not simply deferrals, and we considered the cooperative highly likely to maintain its policy on reducing member payments at need.
- In all other cases, we apply the standard volatility table.

Modifiers

Comparable ratings analysis

Grain merchandisers and vertically integrated livestock companies typically make heavy use of derivatives to hedge against price risk in their commodity positions. This can lead to significant cash collateral calls, counterparty exposures, and even debt-like obligations for significantly out-of-the-money derivative positions. Therefore, we examine a company's use of derivative positions and consider whether it might lead to outsize losses, payment obligations, or margin calls that could compromise the company's financial leverage and liquidity position. If such credit risks are more prevalent for a company when compared with its peers at the same rating level, we may use a negative comparable rating assessment.

Section 3 | Auto And Commercial Vehicle Manufacturing

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Business Risk Profile

Competitive advantage

We assess competitive advantage for an auto and commercial vehicle manufacturer based on:

- Market share;
- Product profile and differentiation strategy;
- Technological expertise;
- Distribution strategy; and
- Financing options.

Market share: Manufacturers of cars and commercial vehicles depend on offering products that customers want to drive at an affordable price for the end consumer. A successful product mix enables vehicle manufacturers to maintain or increase their share of the market and solidify their market position. We track the evolution of market share by country, region, and globally, and across product segments (defined by the vehicle's size, powertrain, price, and purpose). The cyclicality and growth prospects of markets in each region differ, even when downturns are globally correlated.

Specifically, we review market share:

- Relative to industry peers and for a company's main product segments;
- In the premium segments, where pricing competition is less than the industry average; and
- In specific submarkets that we consider particularly profitable.

Differentiation strategy: Although the overall breadth of a company's product line matters, we also consider the marketing of each brand and the potential for cannibalization. If brands target the same end markets or are insufficiently distinct, an increase in sales of one product could depress the sales of another within the group. For a premium auto manufacturer, quality, reliability, and brand perception are key differentiating factors. At the lower end of the market, differentiation depends on affordability and value-for-money. As electrification and autonomous drive features becomes more popular, customers are likely to expect vehicles to meet ever-higher standards on safety and reliability. Aftersales support can bolster customer loyalty and encourage repeat sales. For example, customers consider resilient residual values to be an important indicator of quality, and these may benefit from servicing contracts supported by an extensive and exclusive repair network tied to distribution channels.

Technological expertise: Car technology is evolving quickly, especially in electrification, software, driver assistance systems, and energy consumption. Such features improve pricing

Sector description

Companies that derive more than half of their revenue from manufacturing and selling passenger cars, vans, light trucks, heavy-duty trucks, and buses.

Subsectors	Typical CPGP
Automobile and truck manufacturers (including original equipment manufacturers [OEMs])	Capital or asset focus

Other adjustments

Details of the relevant adjustments are given in "Methodology: The Impact Of Captive Finance Operations On Nonfinancial Corporate Issuers."

power, especially at the premium end of the market--new advances may offer a manufacturer price leadership. Given the ongoing demand from customers for new or stronger functionality, an auto or commercial vehicle manufacturer needs strong product development and software engineering skills to maintain its market position. In assessing these, we consider:

- A company's technological and engineering expertise, and its record of innovation;
- Its R&D capabilities, product renewal and rollout plans, and the average age of its models, and the time to market;
- Measures of reliability and quality, including residual values for second-hand vehicles, presented in benchmarking surveys; and
- Environmental and safety record, including moves to mitigate energy transition risk and compliance with environmental regulations and safety standards.

Distribution strategy: Here, we consider the effectiveness of a company's distribution and marketing strategy, including its distributor or dealership network, the development of alternative channels (including digital), the characteristics of its sales force, and, where applicable, the financing capabilities that support its network.

Financing options: Both auto and truck manufacturers can gain a significant competitive advantage by offering end buyers competitive financing options. We therefore examine the reliability and efficiency of the funding mechanisms that support a company's vehicle distribution and sales process. In particular, we assess the diversity of funding alternatives offered to customers and their availability during weaker market conditions. Auto and truck manufacturers frequently operate as original equipment manufacturers (OEMs) and can achieve efficient funding by owning a captive finance business or captive financing unit, or through partnerships with external financing partners.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Has a leading market share that is stable or growing in its key markets (typically, a leading market share exceeds 10%). Consistently offers products that customers want, enabling it to increase or protect its share of key retail markets.	Low or declining market shares in key markets.
At each price point, vehicles meet customer expectations in terms of the key differentiators.	A lack of differentiated brands or products.
Offers an extensive lineup of products with advanced technology that commands name and brand recognition or offers price leadership.	Pricing power is weak and the company is a price follower, if not a discounter, with limited ability to set prices that are higher than peers.
Strong leverage when negotiating with component suppliers, so that the manufacturer can retain control over intellectual property and negotiate annual price reductions.	A lack of leverage with key suppliers.
Repeat sales indicates strong customer loyalty, with positive customer satisfaction surveys. This may be supported by long-term financing and servicing contracts; an extensive and exclusive distribution and repair network; and a broad range of sales channels, which may include an established direct-to-consumer online sales channel.	Customer retention is low compared with industry peers.

Scale, scope, and diversity

We assess scale, scope, and diversity in the auto and commercial vehicle manufacturing sector based on:

- Revenue and profit by region and the correlation between end markets
- Geographic concentration of the production facilities;
- The size of any captive finance subsidiary, its penetration rate in terms of unit sales financed, and its contribution to earnings;
- Concentration by supplier; and
- Record of strategic alliances.

Regional breakdown: We commonly measure scale through overall unit sales and diversity through a breakdown of earnings by region.

Product and brand offering: In our view, manufacturers that specialize in mass-market passenger cars may benefit from diversifying into commercial vehicles. We see strong positioning in premium or luxury segments as even more positive because these segments typically make a superior contribution to earnings. We also review the number of brands, sales by brand, and the degree of differentiation across platforms and vehicles featured in a company's catalog. The recent rise in R&D costs and shift toward supply-chain insourcing have increased the value of scale for commercial vehicle manufacturers, but we still see flexibility in production, good access to the supply chain, and a well-developed service network as equally important to sustaining profit margins.

Captive finance subsidiary: Captive finance businesses may facilitate the sale of new and used vehicles, as well as services. We factor in the size of the captive finance subsidiary, its penetration in terms of unit sales financed, and its contribution to earnings through the cycle.

Strategic alliances: These are common in the auto industry but have a mixed track record. If successful, they enable partners to share the significant cost of developing new products and technologies, or setting up new dedicated supply chains, and could add diversity by enabling them to tap new market segments or to avoid disruptions. Customer demands are increasingly differentiated by segment; alliances can make diversification less risky while a company develops its knowledge of the new sector. Operational integration within a strategic alliance can cover the development of certain models, the use of common platforms and components, the manufacturing of products in shared facilities, and the pooling of spare-parts procurement. A long-term strategic partnership that has successfully generated revenue synergies or mutual cost savings is positive to our assessment of an auto manufacturer's scale, scope, and diversity.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Participates in numerous end markets in different countries, including emerging markets that we consider have favorable long-term growth prospects.	Participation in only a few end markets and countries.
Sales show diversification between mass-market, commercial vehicles, and premium segments, and may include other region-specific subsegments, such as pickup trucks.	Relatively small by industry standards or has limited growth prospects.
Production capacity, including joint ventures, is geographically diversified.	Revenue and profit sources are not diversified and production facilities are geographically concentrated.
No significant supplier concentration that is unmitigated.	No meaningful strategic partnerships that could mitigate the effect of small size.

Operating efficiency

We assess operating efficiency in the auto and commercial vehicle manufacturing sector based on:

- Operating indicators;
- Supply chain;
- Cost structure and flexibility; and
- Success in vertical integration.

Operating indicators: We analyze several operating indicators over the cycle and relative to industry peers. For example, we compare gross margins and evaluate a company's variable cost position over the cycle. The cost position comprises the cost of materials, warranty, product recall, labor, R&D, engineering, and freight. In addition, we compare SG&A expenses, which comprise advertising, promotion and other costs not directly related to the development and production of vehicles, parts, accessories, and services. Finally, we track FOCF to sales as a measure of a company’s ability to convert earnings into cash and manage its investments efficiently.

Our analysis of these operating indicators often covers an extended period, including historical and projected years; this helps us to normalize the impact of heavy investments in future growth or large restructuring charges. Indications of operational weakness include restructuring actions that bring no tangible saving benefits, or operational missteps that lead to lower quality, long lead times, rising warranty costs, or frequent recalls.

Supply chain: Our assessment of operating efficiency also incorporates the ability to manage the supply chain to reduce production disruption. We consider use of overtime to mitigate problems to be a weakness, while the ability to secure long-term procurement contracts for critical inputs, potentially by cutting out intermediaries, is a strength.

Cost structure flexibility: The ability to cut costs quickly and to effectively reduce capacity and break-even points are vital to our assessment of operating efficiency. In evaluating the flexibility of a company's cost structure (including the proportion of fixed to variable costs), we consider its record of reducing costs, adjusting capacity, and maintaining strong labor relations through the cycle. An auto manufacturer's ability to reduce costs and manage inventories in a downcycle, or pass on increases in input costs, depend heavily on its current capacity utilization.

An auto manufacturer may achieve efficiencies through use of low-cost production facilities or automation that supports high volumes; by increasing the commonality of its production

platforms and using preassembled modules and specialized assembly lines for certain key car components (such as the chassis or powertrain). It may also indirectly benefit from long-standing strategic alliances or technology-focused agreements. Conversely, higher costs may stem from structural overcapacity; higher-than-average input costs; labor inflexibilities; outdated asset base or production technologies; or high SG&A expenses due to small size or low volumes.

Vertical integration: We view vertical integration as positive if it results in structurally higher profitability that justifies the associated higher investments or offers material benefits with respect to competitiveness or security of supply. In addition, it should not create an overreliance on specific technologies that may be subject to rapid changes. We also assess a company's ability to successfully integrate acquired businesses.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Capacity utilization rates above peers.	Capacity utilization rates below peers.
Better-than-average cost position based on economies of scale or production efficiencies. The cost structure is relatively flexible and enables costs, such as labor costs, to be cut during a downcycle.	The cost structure is less flexible than average; for example, due to labor inflexibilities, outdated asset base/production technology, small size, and insufficient volumes to spread overhead costs more efficiently.
The ratio of overhead costs to revenue is lower than peers and working capital metrics are favorable.	Previous restructuring actions have not offered tangible savings or there have been operational missteps that frequently prompted recalls, marred quality, or lengthened lead times. The company suffers from excessive inventory levels or unfavorable working capital metrics.
The sensitivity of profits or margins to fluctuations in raw material costs has been limited or effectively mitigated.	The sensitivity of profits or margins to fluctuations in raw material costs is higher than average.
Supply-chain management has been strong, so that disruptions have a limited impact on production compared with peers.	Supply-chain issues more frequently disrupt production and weaken earnings than is typical for the overall industry.

Profitability

Our primary indicator of profitability at auto and commercial vehicle manufacturers is our adjusted EBITDA margin. To calculate the EBITDA margin, we deconsolidate the earnings of any material captive finance subsidiaries. However, for some captives, we may not be able to fully disaggregate all items. This may happen, for example, when the captive has leasing that is closely intertwined with the industrial business. In those cases, we may use other metrics, such as adjusted EBIT. We may even use the respective consolidated metric, if we feel the deconsolidated metric is not representative. In addition, if the five-year average EBITDA margin is close to the thresholds for below average or above average, we may use the five-year average ROC as a supplementary indicator.

Section 4 | Auto Suppliers

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the auto suppliers sector based on:

- Market position;
- Product mix;
- Value proposition;
- Ability to adapt to technological change and the increasingly stringent regulatory standards on fuel economy, safety, and emissions, while absorbing the related costs, which create a barrier to entry; and
- Investment in and extent of R&D capabilities, and of design and engineering skills.

Market position: Global auto suppliers operate in a complex and evolving regulatory and political environment. Tightening standards for fuel economy, safety, and emissions give those with strong design and engineering capabilities a competitive advantage, which translates to improved market position and increased scale. Suppliers can also gain an advantage through their marketing, distribution, and purchasing practices. We consider suppliers' records of using smaller acquisitions to improve revenue growth, expand product lines, consolidate market share, achieve cost synergies, enhance supply-chain integration, or access superior technology.

Product mix: Given the variety of end markets and segments within the auto suppliers sector, it can be tricky to put a value on a given market share. Instead, we monitor longer-term trends in the product portfolio (by segment, product line, and geography) to help us evaluate how the product mix compares with marketplace demand.

Value proposition: Innovation can help protect margins when input costs are rising. We examine whether a supplier's vertical integration is likely to help them protect margins, win new business, and develop strong relationships with large auto original equipment manufacturers (OEMs).

Given that many auto suppliers have little pricing power when negotiating with their much-larger OEM customers, a proven ability to reduce costs and so offset the annual price reductions demanded by customers is an advantage. Offering a wide range of products, or the ability to develop products quickly, enables auto suppliers to spread their fixed costs as well as their R&D costs.

Technological change: Auto suppliers continually enhance their offerings to meet customer demands for new or greater functionality. The degree of innovation in the sector also exposes them to the risk of technological disruption. The shift to electric vehicles from internal combustion engines poses a particular threat, especially where OEMs have indicated plans to insource manufacturing of key aspects of their newer electric powertrains to increase efficiency. We track the

Sector description

Companies that derive more than half of their revenue from producing and assembling parts for car and truck manufacturers, or from offering services to manufacturers.

Subsectors	Typical CPGP
Auto parts and equipment	Capital or asset focus

progress of suppliers' plans to handle the displacement of their legacy products. Some auto suppliers offset this risk by developing a reputation for technological leadership. Those that combine this with a pipeline of new contracts are best placed to address the emerging technological and regulatory requirements for vehicles, such as new powertrains, autonomous driving, and vehicle digitization and connectivity.

Investment in R&D: Above-average investment in R&D is linked to a reputation for product quality and can lead to above-average growth. Suppliers that can provide custom-engineered products enhance their value to customers and may reduce customer churn. By becoming not merely a supplier of parts, but rather a supplier of technologies and capabilities, auto suppliers can also create barriers to entry for competitors. We therefore monitor how much a company invests in R&D, as a percentage of sales, compared with peers. Where possible, we also analyze the supplier's record of success with its new products.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Ability to command a price premium relative to other suppliers, based on dominant market position within a subsegment.	No significant pricing leverage with its larger and more powerful customer base. Negotiating leverage with auto manufacturer customers and their own vendors is relatively weak, for example, because the supplier adds little content to each vehicle.
Presence in subsegments characterized by high barriers to entry in terms of capital allocation and specific expertise.	Operates in subsegments with lower barriers to entry because they are less capital-intensive--this applies to some suppliers at the tier 2 and 3 level, and to aftermarket suppliers.
Portfolio of high-value-added, technologically advanced products (such as turbochargers, advanced powertrain, active safety, or autonomous driver assistance system components) rather than commodity-like products such as automotive interiors or metal stampings.	Products are mostly commoditized, particularly in the aftermarket, which increases vulnerability to economic downturns; or technological risk is rising in its business segments.
Organic growth prospects above the industry average because of their sizable pipeline, sustainable new business wins, or advantages gained through high-volume platforms and technology. Where a supplier makes legacy products that face high displacement risk (for example, those for internal combustion engine powertrains), a strong backlog of new products with strong sales.	Weak perception of business strategy based on an auto supplier's historical performance and how realistic are its forward-looking business objectives, in our view, given price versus competitors, sales or profit growth, and required investment levels.
Good record of using small bolt-on acquisitions to enhance market position.	Record suggests supplier is likely to lose substantial contracts with existing customers or could lose market share within their end markets because of price competition or inferior technology. This could occur where competitors benefit from lower labor costs, lower tax rates, export subsidies, or reduced-cost raw materials.
Proven ability to develop a wide range of products in large quantities at low cost and maintain strong relationships with large auto manufacturers in order to win new business.	Business strategy is unlikely to enhance its market position and stability or limited responsiveness to market changes is unlikely to foster growth.
Proven R&D capabilities that are likely to deliver a differentiated, superior product or service and help solidify business relationships with large auto manufacturer customers.	Unproven record of innovation through R&D, or still building up a reputation (for example, following emergence from Chapter 11 or a recent foray into new end markets).

Scale, scope, and diversity

We assess scale, scope, and diversity in the auto suppliers sector based on:

- End-market diversity by customer base, platform and segment, and geography;
- The degree of alignment with global production;
- Exposure to supply-chain events; and
- Presence in relatively stable aftermarkets.

Diversity: The extent of an auto supplier's diversification determines its ability to offset the impact of regional regulatory, environmental, product liability, or safety issues. At the same time, the size of its revenue base and its position within the industry help to determine its business strength and operating flexibility.

Alignment with global production: In our view, the globalization of vehicle platforms and powertrains have made size and scale key competitive differentiators for auto suppliers. Auto manufacturers require global capabilities, scalability, product innovation, and solid financial health, especially from their tier 1 suppliers. In particular, when auto manufacturers consolidate, they tend to reduce the number of suppliers to which they are exposed.

Exposure to supply-chain events: A high-impact, low-probability event can break even the most sophisticated supply chain, even if only temporarily. In our experience, it is rare for an auto supplier to be able to secure alternative supplies without incurring substantial switching costs. That said, if the supply-chain failure cannot be resolved, the issue can quickly gain momentum, which may be detrimental to creditworthiness.

Presence in stable aftermarkets: Aftermarket businesses are seen as countercyclical and thus a presence in them acts as a mitigant to the volatility of earnings. Typically, we observe stronger pricing power in aftermarket businesses compared with OEM sales.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Broad range of customers, with the top three customers typically accounting for less than 30% of revenue; manufacturing footprint closely aligned to global production; and wide range of products that could lead to cross-selling and potentially winning new business across different subsegments within the auto sector.	Customer concentration, such that the top three customers account for more than 50% of revenue or most customers are in one region; significant concentration of manufacturing capacity; and lack of product diversity or exposure to the more-stable aftermarket.
Generate revenue from a wide product range across multiple platforms or subsegments (for example, infotainment, safety, fuel efficiency, and aftermarket) that are not closely correlated. That said, although the sale of replacement parts and components for heavy trucks does not tend to be as volatile as the production of vehicles, we also consider the level of competition within any countercyclical segments.	Generate most revenue from a narrow product line, especially one exposed to a small geographic market, with no credible plan to increase customer diversity through profitable new business wins during the next three to five years.
Strong bargaining position with auto manufacturers (customers) and raw material or subcomponent suppliers, and the ability to secure alternative supplies if needed without incurring substantial switching costs.	Weak negotiating position with larger auto manufacturers and vendors, especially if the supplier lacks the scale to manufacture at a low cost.
Meaningful market share that indicates a broad range of operations, products, or services. We apply qualitative haircuts to market shares if a company operates within a niche segment such as tire pressure monitoring and valve manufacturing.	Shrinking market share or loss of profitable contracts, suggesting diminishing prospects for future profitability.
Proven ability to deliver sustainable growth, or the supplier is large enough (by revenue) to affect business trends and industry pricing.	Price follower with limited impact on business trends.
Volumes are more stable than peers, especially if this has been demonstrated during an economic downturn, or if stable volumes have been maintained without matching competitor price cuts.	Volumes fluctuate, especially if economic cycle turns.
Demonstrate above-average resilience to typical supply-chain risks such as weak suppliers, geographic concentration, or natural or manmade disasters.	Overreliance on a critical supplier increases exposure to supply-chain risks.

Operating efficiency

We assess operating efficiency for global auto suppliers based on:

- The degree of flexibility in the cost structure;
- Sensitivity to raw material and energy costs and ability to pass on cost increases; and
- Working capital management through the business cycle.

Cost structure: The ability to keep costs down, including labor costs, is critical. Auto manufacturers are themselves under pressure to reduce costs and raise weak profits, and in turn they demand low prices from their suppliers. Suppliers that are well positioned to maintain strong operational efficiency tend to have a record of adjusting their excess capacity in a timely manner. They can do this, for example, by sourcing components and subassemblies from countries where labor is cheaper and more readily available, and the workforce can be flexed up and down.

Operating leverage (a company's sales minus variable costs--that is, its contribution margin--divided by profit) is typically high in the industry. When we assess this element, we consider the supplier's ability to manage capacity utilization in line with its OEM customers' peak-to-trough guidelines.

The industry is highly capital-intensive; ongoing investment in the efficiency of production capabilities is often necessary to maintain a company's cost position. Underinvestment could lead to potential downtime and production losses, which could severely damage short-term

profitability. More importantly, it could also lead to long-term volume losses for auto manufacturer (customers). We combine our assessment of suppliers' historical performance with our view of their ability to manage costs in future. We may also consider trends in FOCF to sales, relative to peers across the sector. Our analysis often incorporates extended periods (historical and projected years) to help give context to the data from periods during which a company is investing heavily in future growth or is incurring high restructuring costs.

Working capital management and the ability to pass on costs: Auto suppliers' success in managing costs varies considerably across the industry. Working capital needs tend to increase when raw material prices rise. If suppliers lack an effective means of passing the rise in costs onto customers, they can find themselves in financial distress. Similarly, short-term changes in exchange rates can present a problem for global auto suppliers. As the industry becomes more globalized and competitive, a supplier's ability to adjust prices to pass on the effect of foreign currency movements also becomes more important.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Better able to manage costs than peers, including preventing fixed costs (as a proportion of sales) from rising during an upcycle.	Poor record of managing input costs, especially for vertically integrated companies that should benefit from improved sourcing (for example, battery recycling or casting and machining).
Proactively manages capacity utilization in line with OEM customers' peak-to-trough guidelines.	Inability to restructure manufacturing operations in a timely fashion to improve capacity utilization.
Demonstrated ability to mitigate exposure to fluctuations in commodity prices through long-standing pass-through mechanisms with customers; value-added products or services that increase pricing power; or a surcharge that is adjusted regularly to reflect the composition and timing of input costs.	Inability to recover more than 50% of an increase in costs through pass-through mechanisms; and exposure to commodity price volatility, especially if margins are below the industry average.
Ability to timely adjust the fixed cost base in downturns.	High operating leverage; limited record of sustaining profit margins through the cycle; or sustained operating losses.
Record of success in adjusting inventory levels in response to customers' volatile production schedules.	Evidence of operational missteps, including one-off events that caused factory downtime; and lack of consistency in investing in and maintaining production assets.
Proven ability to mitigate the impact of foreign exchange movements by using hedging or other financial tools, or by working with customers or subsidiaries to adapt the pricing of component parts.	Profitability often affected by foreign exchange movements.
Flexible labor costs (for example, hiring more workers on short-term or temporary contracts, especially in regions where severance costs are high) and a good relationship with workforce unions to minimize the risk of costly strikes.	Limited cost flexibility.
Short cash conversion cycles (defined as days' investment in inventory and receivables, less days' investment in accounts payable), which gives companies more flexibility to redeploy capital.	Longer cash conversion cycle than peers, leading to working capital outflows.

Profitability

The EBITDA margin is our primary indicator of an auto supplier's profitability. We also consider qualitative factors such as a supplier's capital intensity because capex is necessary to maintain the asset base and so sustain profitability. Suppliers are judged against the wider pool of their industry peers, rather than just peers in their subsectors. In our view, depreciation often closely approximates the capex required to maintain the asset base so, in rare cases, we may use ROC as a supplementary ratio, to help us compare companies that have similar capital structures.

Financial Risk Profile

Supplementary ratios

Given that the auto suppliers are generally capital-intensive companies with moderately high working-capital requirements, FOCF to debt is the most useful supplementary ratio for the sector. FOCF is typically volatile and can vary from year to year, depending on the timing of product launches and the extent to which the company has won or lost contracts during the year.

When analyzing an auto supplier's financial risk profile, we closely evaluate its working capital cycle and capex requirements. When auto suppliers win several supply agreements for new platforms at once, CFO will decrease because of the fixed launch costs and working capital investment needed to execute on those business wins. CFO typically improves considerably as production ramps up.

Working capital can be a significant drain on cash. Suppliers typically invest in inventories and receivables when sales are growing, which depresses cash generation and can cause funding needs to jump. We therefore evaluate working capital management using the company's record of managing inventories and payment terms (which are often dictated by OEMs) over the business cycle. Some suppliers have released working capital from inventory and receivables when sales are declining. Consequently, we focus on FOCF across longer periods or even whole cycles, rather than on FFO.

Although we view consistent free cash flow as key to identifying auto suppliers with stronger financial risk profiles, we do not usually penalize companies for growth-related spending if we consider the new business investment will support future cash flow generation and could make the company's products and services more competitive.

Section 5 | Building Materials

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Business Risk Profile

Competitive advantage

To assess competitive advantage in the building materials sector, we consider:

- Market share;
- Product differentiation and demand;
- Product distribution;
- Pricing power and purchasing power; and
- Brand equity.

Market position: Market position can offer companies a significant competitive advantage, dictating whether a company can pass through cost increases and mitigating the effect of inflation on vendor costs. By comparing the trends in gross margin across direct competitors, we gain a quantitative measure of a company's relative ability to pass along cost increases. We also evaluate market share by revenue and sales volume in each of a company's product categories, key markets, and regions. In some cases, we compare market share in terms of production capacity in a market. Our assessment incorporates the size and growth prospects of each market, their geographic diversity, and the degree of market penetration.

Diversity and differentiation: Some companies in the building materials sector offer only one, basic product; others offer thousands of different lines. Basic commodities, such as cement or aggregates, offer little or no opportunity for differentiation. By contrast, highly specialized, value-added products--such as tools, plumbing fixtures, or kitchen cabinets--can be strongly differentiated. When assessing product mix, we consider the diversity of goods offered, the price points being targeted, and whether products are discretionary or not.

Product distribution: How products are brought to market can have a significant impact and typically depends on the target customer. Some companies own their distribution channels; others prefer third-party channels. With the rise of e-commerce, we have also seen a change in how direct sales are managed, especially if the company sells directly to end users, rather than to retailers. Exclusive distribution arrangements can bolster a company's pricing power with its most important customers, and may increase purchasing power with key suppliers.

Pricing and brand: Historically, a sizable market share has helped companies by offering a pricing advantage and supporting sales performance during adverse market conditions. To evaluate the degree to which a company may benefit from this effect, we consider its reputation and brand recognition, and the company's record of maintaining market share when market conditions are adverse or evolving. Tactics used to maintain market share may include product innovation, pricing, or adjusting market strategies.

Sector description

Companies that derive more than half of their revenue from manufacturing, distributing, and selling construction materials and building products.

Subsectors	Typical CPGP
Building products (finished or semifinished goods that require additional labor or installation, such as flat and specialty glass; wallboard; roofing materials; plumbing and lighting fixtures; doors; windows; tools: hardware, heating, ventilation, and air conditioning [HVAC] equipment; and other products used in the construction, repair, maintenance, and remodeling of buildings)	Services and product focus
Construction materials (cement, bricks, concrete, and aggregates such as sand, rock, and gravel)	Capital or asset focus

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Ranks No. 1 or No. 2 in its markets, by market share.	Highly fragmented markets, subject to intense competition.
Products or materials demonstrate stable demand characteristics or command high prices and margins because they add value and are well-differentiated from competitors' products.	Limited product offerings.
The ability to raise prices when costs rise. Pricing power is bolstered by product differentiation, high service levels, or strong brand loyalty.	Limited ability to adjust pricing to offset the impact of cost pressures or competition.
Relatively attractive and diverse end markets that show good growth potential.	Lack of product differentiation and brand recognition, or few value-added products compared with competitors.
Business strategy has proved effective at maintaining or strengthening market share through cycles.	Business strategy has proved ineffective at maintaining market share or penetrating new markets.
Distribution network is well established or would be difficult and expensive for competitors to replicate.	Lack of well-established distribution network.

Scale, scope, and diversity

We assess scale, scope, and diversity in the building materials sector based on:

- The size of the revenue base, compared with that of close competitors;
- The extent to which the company derives its revenue and cash flow from products, end markets, or geographic regions that are independent or have limited correlation with each other;
- The number of producing assets;
- Product diversity;
- Geographic diversity; and
- The degree of concentration by customer and supplier.

Scope: Most companies in the building materials sector serve multiple end markets, such as residential, commercial, and infrastructure markets. The cyclicality of these tends to vary widely. For example, demand from homebuilders is highly cyclical, while demand for nondiscretionary repair and replacement materials is very stable. We assess the attractiveness of a company's product mix based on the maturity, growth potential, and competitive advantages of its products. Specific items may compete on price or performance, depending on how commoditized the item is, or how specialized.

Diversity: A company that participates in a variety of attractive markets and has good operating scale will have more stable financial performance in market downturns than smaller peers that operate in fewer markets. To measure the diversity of a building material company, we consider the breakdown of sales volume or revenue by geography, brands, and product category. We also look for concentrations that could expose the company to risk; for example, reliance on a few customers, a few manufacturing or sourcing locations, or key commodities.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Larger than peers, with higher revenue, wider geographic and customer distribution, and stronger brand recognition than its nearest competitors.	A small or minority market share relative to its peers.
Multiple manufacturing or distribution assets. Markets for its products are relatively attractive and have growth potential.	A limited number (five or fewer) of manufacturing or distribution facilities.
A diverse range of products, serving different end markets at multiple price points.	Limited product offering and little brand strength or differentiation from its competitors' products.
Distinct regional or international markets, which can offset regional cyclicality.	Sales or customers are concentrated in one or two geographic regions.
The ability to serve various construction markets, such as new residential, repair, or commercial, each of which is subject to different economic cycles.	Limited ability to service various construction markets or has focused on one or a few segments.
No single-customer concentrations of over 10% of sales. An exception may be made if a building materials company supplies a large "big box" retailer with multiple, distinct, and unique products.	High customer or supplier concentrations with more than 20% of sales or purchases from one entity.

Operating efficiency

We assess operating efficiency in the building materials sector based on:

- Investment in production assets, combined with their age, size, efficiency, location, and maintenance needs;
- SG&A expenses and margins, including the ability to raise prices to pass on cost increases; and
- Vertical integration.

Characteristics of production assets: Operational efficiency is heavily influenced by the age, size, and location of a company's production assets. Newer, more-scalable production assets that are well-maintained are typically more efficient and require fewer staff and less energy to run. Although companies can reduce the cost of logistics by locating production plants close to customers, they need to balance this against the availability and cost of labor, energy, and key raw materials (such as wood, metals, and resins). The building materials industry is moderately capital-intensive. Although this varies considerably by subsector and among companies, ongoing investment in efficient production is often necessary to maintain a company's cost position.

SG&A: Costs can be significant--most building materials companies invest in their sales infrastructure and have extensive distribution assets. The ability to control these costs when a company is undergoing rapid expansion and reduce them when business is contracting, as well as the capacity to pass on cost increases through price increases, can have a meaningful effect on profitability. We view positively companies that own the distribution channel or have an efficient and short distribution chain for their finished products (such as heating, ventilation, and air conditioning products; roofing materials; or flooring products). In our experience, margins are generally higher and more stable where distribution is efficient.

Vertical integration: Although it requires more capital, when done well, vertical integration may also enable a company to benefit from sourcing its own component parts, rather than paying a supplier to produce them. Using a supplier carries a cost in terms of the supplier's margin and logistics. Some companies also access raw materials such as sand, gravel, extruded vinyl, and aluminum castings through vertical integration, although this practice is less common.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Low-cost production and distribution compared with peers.	Production assets cost more to run than those of peers.
SG&A expense margins are stable over the cycle.	SG&A expenses are higher, on average, than those of similarly sized peers.
Ability to quickly reduce costs when demand is falling.	Limited ability to raise prices to pass on increases in the cost of raw materials and energy.
Vertical integration in manufacturing operations provides a cost advantage.	Lack of vertical integration.

Profitability

When determining the level of profitability, we compare against a pool of companies that operate in the same subsector and geography, and with similar level of vertical integration. We also consider where the subsector is in the cycle because this may significantly alter profitability compared with peers in the wider sector.

Financial Risk Profile

Supplementary ratios

If the preliminary cash flow/leverage assessment is intermediate or stronger, our preferred supplementary ratio for most manufacturers and distributors of building materials is CFO to debt. This ratio helps us allow for the large intrayear and multiyear working capital swings that affect sources and uses of cash.

In other cases, FOCF to debt allows us to gain additional insight into the cash flow available to meet capex requirements and other obligations. For example, we find FOCF to debt useful where heavy material or other asset-intensive building materials companies have curtailed their capex for a sustained period in response to low capacity utilization.

Section 6 | Business And Consumer Services

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Business Risk Profile

Competitive advantage

We assess competitive advantage for a company in the business and consumer services sector based on:

- Business strategy;
- Brand equity and reputation; and
- Market position.

Business strategy: A company's ability to successfully establish leadership positions in the markets in which it competes, and to protect or grow its share of those markets profitably, is heavily influenced by its business strategy. Poor choices may lead to missed opportunities and increases risks relative to competition. Some companies focus on cost leadership, others on differentiation; some pursue both. We look for evidence that the company's actions are consistent with its strategy. In addition, we track market share in key markets and regions, and how it is evolving. We also evaluate the attractiveness of the markets and regions in which the business operates.

A sound marketing strategy and an effective sales force are especially important for companies pursuing a differentiation strategy or expanding into new segments. We compare the relationship between revenue growth and sales force or advertising growth to judge the success of investments in these areas. Many business and consumer services issuers--especially those participating in highly fragmented markets, where scale can provide an advantage--supplement organic growth with growth through acquisitions. We monitor the degree to which a company's execution of its acquisition strategy enhances its competitive advantage.

Brand equity and reputation: Brand strength is typically created through superior service quality and leads to market-share gains and above-average profitability. Superior quality helps a company attract and retain customers, while strong brands can command a clear price premium over competitors. We use contract retention rates and cross-selling of new services to measure the quality of service and strength of customer satisfaction.

Strong brand equity and reputation can also help companies to successfully harness existing brand names when expanding into new service categories. By contrast, where brand equity and reputation are poor, there is potential for asset impairments.

Market position: Companies can use their market position to create barriers to entry. For example, a company that can integrate its service offerings into a customer's operations or bundle services increases switching costs, and thereby enhancing its market position. Higher switching costs are typically linked to higher customer retention and contract renewal rates. Conversely, a lack of

Sector description

Companies that derive more than half of their earnings by offering businesses a more cost-effective way to carry out noncore activities, or by providing a variety of services to consumers.

Subsectors	Typical CPGP
Consumer services	Services and product focus
Distributors	Services and product focus
Facilities services	Services and product focus
General support services	Services and product focus
Professional services, including contract research organizations	Services and product focus

differentiation, poor service quality, and ease of migration to a new provider typically makes companies more vulnerable to competitive pressure. Revenue may decline following relatively small pricing movements by competitors.

We also consider the ability to match the national and multinational reach of larger customers to be important because these customers usually prefer to limit the number of service providers they contract with. This also creates a barrier to entry for new competitors.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Market leadership is supported by customer retention rates above those of peers and a consistent business strategy that maximizes opportunities and mitigates risks relative to competition.	An inconsistent business strategy that leads to missed opportunities and increased risks because it is not well-adapted to marketplace conditions. Customer retention rates are below those of peers, or the company's actions are inconsistent with its strategy.
Competitors find it difficult to achieve a comparable low-cost position or provide a comparable service offering.	Competitors typically have either a better cost position or better differentiation.
Strong brand equity and reputation is bolstered by strong service quality and customers are confident that the price of their purchase is justified by its quality.	Company has been unable to increase the volume of existing service offerings or expand through new ones and its poor brand equity and reputation make its portfolio of services susceptible to extraneous factors.
Favorable market position, with barriers to entry that effectively reduce--or even eliminate--the threat of new market entrants.	Unfavorable market position and a lack of barriers to entry makes the company vulnerable to competitor actions.

Scale, scope, and diversity

We assess scale, scope, and diversity for a company in the business and consumer services sector based on:

- Market share, relative to peers; and
- Revenue and profit diversity by customers, suppliers, geography, and services.

Market share: Participating in a variety of attractive target markets, combined with greater operating scale, typically results in more stable financial performance during market downturns, in our experience. As such, we evaluate the market share of a company relative to that of close competitors, while considering the size of the target markets. Scale is especially important for a company that aims to lead the market by having the lowest cost of operation.

Diversity: Depending on information availability, we measure diversity in terms of revenue and profitability by customer, end market, and service. We also examine a company's revenue and profit mix between developing and developed markets. In addition, we measure supplier concentration as a percentage of total purchases. Being reliant on a particular supplier or group of suppliers is particularly problematic for distributors, which have less control over the price of the products being distributed, especially if they distribute products where demand is discretionary. We look at both direct and indirect exposure to product pricing; indirect exposure relates to the potential for volume declines because a price increase has reduced consumption.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
No customer or end-market concentrations that would create a dependency.	Concentrations create reliance on one or more customers or end markets.
Group purchasing organizations (GPOs) do not exist or have little negotiating power.	Existing GPOs have strong negotiating power.
No reliance on a particular supplier or group of suppliers.	Reliant on a particular supplier or group of suppliers, especially for distributors exposed to product pricing.
Broad geographic diversification, so that the company is not overly dependent on a single regional or local market.	Narrow geographic focus and reliance on a single regional or local market.
Offers a wide range of services.	Offers a limited range of services and has been unable to expand its service offerings.

Operating efficiency

We assess operating efficiency for a company in the business and consumer services sector based on:

- Expense structure;
- Working capital management;
- Per unit metrics; and
- Reinvestment needs.

Overall, our aim is to measure a company's ability to withstand lower demand or input cost pressures, relative to industry peers.

Expense structure: A flexible cost structure can bolster a company's ability to adjust staff or inventory levels without damaging its service quality, enabling companies to achieve above-average profitability, even if capacity utilization or demand is less than ideal. For example, distributors can reduce expenses by improving their route density. For sales and marketing agencies, the use of full-time, part-time, and seasonal staff can enable them to maintain a staffing level and national presence appropriate to the changing demand level. Where available, we assess the expense structure by examining trends in direct labor expense as a percentage of revenue.

For some segments, such as distribution services, inventory management is a major part of the business model; in these cases, we also assess fill rates (that is, product shipped as a percentage of product ordered).

Working capital management: Most business and consumer service companies have low inventory requirements, except for distribution services companies. Therefore, trends in accounts receivable generally drive their working capital management and we focus on the company's cash conversion cycle and total asset turnover. Volatility in the level of working capital typically stems from delays to the receipt of customer payments. We consider that a company which generates significant revenue from government agencies may be vulnerable to payment delays.

Per unit metrics: Generally, we consider revenue and profit per employee, per facility, and per vehicle, and find that peer comparisons are most useful if we limit the peer group to close competitors operating in similar markets. For asset-light general support services and professional services companies, we typically find per-employee metrics to be the most relevant;

per-facility and per-vehicle metrics are usually most relevant for asset-intense distribution services companies.

Reinvestment needs: Our assessment looks at the reinvestment required to maintain existing operations. Most commonly, we base our view on the level of capital spending on maintenance, as a percentage of revenue. A company's history of overinvestment or underinvestment in its operations will influence its reinvestment needs. In some cases, management provides an estimate of maintenance capex; in other cases, we use our own estimate.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A flexible cost position that supports above-average profitability, even when demand dips.	Cost position is weaker than peers, for example, because labor is unionized or facilities less efficient.
Ability to adjust staff levels to changes in demand without hurting product and service quality.	Limited capability to manage fixed costs, most of which are staffing costs.
Superior working capital management, such that the level of working capital remains consistent.	Poor working capital management, such that the level of working capital shows swings and volatility.
Solid investment in technology and infrastructure that has boosted growth prospects in terms of revenue and profitability.	Lack of investment in technology and infrastructure has led to a higher cost structure and operations that are less efficient than peers.

Profitability

The EBITDA margin is our primary metric for evaluating the profitability of companies in this sector. However, because margins across the industry's various segments vary significantly, when assessing profitability we may give greater weight to peer comparisons than to the profitability thresholds. For example, food service distribution companies typically have lower EBITDA margins than the rest of the distribution services sector. By comparing against peers that have a similar product mix and regional focus, we can more appropriately assess profitability.

Most significant merger and acquisition transactions in this sector are leveraged buyouts, which distort ROC because asset values are typically written up following these transactions. Given that significant acquisitions can also distort EBITDA, we may instead calculate the SER for a company's historical EBITDA margins. This is usually part of our assessment of the volatility of profitability.

Similarly, where EBITDA has been distorted by currency fluctuations, we will determine SER based on EBITDA margins or ROC.

Financial Risk Profile

Supplementary ratios

Our preferred supplementary ratio for companies that have low working capital or capex requirements is FOCF to debt because we consider that FOCF gives a more accurate indication of how cash flow relates to their financial obligations.

That said, for companies that have high dividend payout ratios in addition to low working capital and capex requirements, we generally consider DCF to debt to be more appropriate because the cash flow available after dividends is a more accurate measure of how much is available for debt service.

Many business and consumer services companies that are owned by financial sponsors have issued debt that requires or allows a portion of interest to be accrued or paid-in-kind. In these cases, we give greater importance to FFO plus cash interest paid to cash interest paid.

Section 7 | Capital Goods

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Business Risk Profile

Competitive advantage

We assess the competitive advantage in the capital goods sector based on:

- Business strategy and market position;
- Product or service mix, including differentiation attributes, and bundling potential;
- Effectiveness of the distribution strategy; and
- Business backlog and record of execution on project work.

Market positioning: Our view of competitive advantage for capital goods companies depends on their relative position in the markets in which they operate, and the characteristics of those industry segments. Strong strategic positioning enables a company to protect or expand its market share while maintaining profitability. We evaluate industry segments on their growth prospects, barriers to entry, capital intensity, and supply-and-demand profile.

Product or service mix: Our assessment of a capital goods company's product or service profile incorporates the degree of uniqueness, customization, or specification in a product portfolio, as well as its expertise in manufacturing, technology, and engineering, and its product development and innovation capabilities. In our view, a company's competitive position is enhanced if it can sell both new equipment and aftermarket parts or services. Aftersales care, including servicing contracts, can increase customer switching costs and provide companies with a more stable income stream that typically has a higher margin.

Effectiveness of distribution strategy: Strong distribution channels often act as effective barriers to entry. In some segments, the ability to provide financing to customers can also help companies differentiate themselves and effectively support product sales. In reviewing distribution strategy, we consider the company's sales force and its distributor or dealership network. We also assess its ability to support technical product sales and cross-sell products, its coverage for technical support and repairs, the timeliness of responses to customer demands, and whether it benefits from exclusivity.

Record of project execution: For capital goods companies that are involved in engineering projects, a demonstrated strong record of project execution, in addition to technical competencies, will often be a key advantage in securing new contracts and customer loyalty and will enhance pricing power. Conversely, a subpar record of project execution, in addition to hurting profitability, will often hinder a company's ability to win new contracts, create a backlog of products, and may limit pricing power.

Sector description

Companies that derive more than half of their revenue from manufacturing, servicing, renting, or distributing industrial equipment or industrial equipment parts.

Subsectors	Typical CPGP
Construction equipment for hire	Capital or asset focus
Electrical components and equipment	Capital or asset focus
Heavy equipment and machinery	Capital or asset focus
Industrial componentry and consumables	Capital or asset focus
Industrial distributors that have an identifiable brand and competitive standing in their market segment	Services and product focus
Companies that have below-average fixed capital intensity and generate more than one-third of revenue from the sale of services	Services and product focus

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Successful strategic positioning, with a stable or growing share of the key markets in which it competes.	No clear strategic advantage, such that market positions are eroding or show a lack of leadership.
Participates in one or more industry segments that have favorable medium-to-long term growth prospects or are well-balanced in terms of supply and demand.	Participates in one or more industry segments that have unfavorable mid-to-long term growth prospects, or where demand is weaker than industry supply.
Achieved pricing power or leadership by using product technology, quality, or service to differentiate its brand and gain recognition.	Unable to differentiate its brands or products in order to command pricing power or leadership.
Generated customer loyalty and gained a degree of negotiating power through one or more of the following: long-term supply contracts, long-standing relationships, product specification into customers' end products, an extensive or exclusive distribution network, proprietary aftermarket parts, and servicing contracts.	Customer loyalty is weak, with low retention or contract renewal rates, and high cancellation rates affecting the backlog. This may be exacerbated by the ease of switching. Revenue from aftermarket sales or service contracts is lacking.
Good bargaining power with suppliers.	A lack of leverage with key vendors and suppliers.
Strong record of project execution.	Record on project and contract execution is lacking or subpar.

Scale, scope, and diversity

We assess scale, scope, and diversity in the capital goods sector based on:

- Size of revenue base, compared with size of target markets;
- Depth and breadth of the product offering;
- End-market diversity;
- Geographic balance of sales, profits, and manufacturing presence; and
- Concentration by customer and supplier.

Although some downturns are severe enough to affect all markets, participating in a variety of attractive markets generally supports more stable financial performance at capital goods companies. Our assessment of scale, scope, and diversity is influenced by the relative attractiveness of a company's markets, in terms of size, expected growth, cyclicality, barriers to entry, and intensity of competition, and how the company has positioned itself in those markets.

Demand for capital goods companies' products may be correlated to the general economic cycle and is therefore often characterized as early, mid, or late cycle. In addition, the length of the production cycle for capital goods may be very short--counted in days--or may last months or even years. Capital goods companies that have a balanced market and product profile typically see more stable revenue and profitability than those that have a more concentrated product portfolio.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Significant product breadth across a variety of business segments and target markets offers a good mix of revenue and profit sources and supports a higher market share.	Limited revenue base or fewer target markets than competitors, or the product mix, revenue, and profit sources demonstrate a lack of diversity.
Participates in a variety of industrial end markets that generally have favorable long-term growth prospects or are not closely correlated.	Participates in only a few markets, in markets that have limited growth prospects, or in markets that are closely correlated.
A good balance of new equipment and replacement, aftermarket, and service revenue.	Narrow product or service breadth, with some commoditization in aftermarket parts and service.
A geographically diversified revenue base and production presence.	Limited geographic diversification (especially for capital goods companies operating in segments of the industry where competition is global) or a concentrated production footprint.
No significant concentration, by customer or supplier, that is not mitigated.	An elevated degree of customer or supplier concentration (for instance, the largest customer accounts for 10% or more of sales or operating profit or the 10 largest customers account for 25% or more of sales or operating profits) that is not mitigated by the customer's or supplier base's characteristics.

Operating efficiency

We assess operating efficiency in the capital goods sector based on:

- Relative cost position compared with industry peers;
- Cost structure and its ability to absorb a decline in demand or rising input costs; and
- Cost management and working capital characteristics.

Exposure to cyclical demand patterns often makes operating efficiency the most significant determinant of competitiveness in this sector.

Cost position: The main measure we use to compare a capital goods company's cost position with that of its peers is its EBITDA margin profile. We supplement our analysis by using a variety of ratios that highlight different aspects of cost efficiency and capital intensity, such as gross margin, SG&A expenses to sales, and capex to sales. We also compare the company's overall cost and margin profile with those at its various reporting segments in our assessment.

Capital goods companies can achieve efficiencies by using low-cost production facilities or automation, improving the utilization of plant capacity or the rental fleet, and even through proximity to their customers. Conversely, weaker efficiency may stem from structural overcapacity; higher-than-average input costs; labor inflexibilities; outdated asset base or production technologies; or high SG&A expenses.

Cost flexibility: The more flexible a company's cost structure, the more likely it is to be able to limit margin deterioration in a downcycle by reducing costs and passing on increases in input costs. An ability to adjust labor costs in a downcycle or to limit labor cost inflation, and the capacity to pass through raw material prices, are important drivers of flexible cost structures and lower operating leverage compared with peers. We evaluate cost flexibility based on indicators including:

- The proportion of fixed and variable costs (operating leverage);
- Vertical integration and outsourcing;
- The cost of labor, including characteristics such as unionization rates and pension costs; and
- Exposure to raw material or component costs, and the related pass-through profile.

Cost management: Cost management is evaluated by reviewing a company's record of reducing costs, in both good and bad times; the effectiveness of its restructuring programs or lean manufacturing programs; its record of successfully integrating acquisitions; and its working capital management metrics. Some companies--such as power equipment, rail infrastructure, or other companies that undertake engineering procurement and construction contracts--typically carry a backlog of orders or project work. For these, we also compare their production lead times against their peers; the margins associated with the projects in backlog; and the degree of project risks to which companies are exposed.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
EBITDA margins are consistently higher than peers, considering any differences in sales mix.	EBITDA margins are consistently lower than peers, considering any differences in sales mix.
Able to sustain a cost advantage and has demonstrated stronger-than-peers cost management over the business cycle.	At a disadvantage in terms of costs and cost management metrics are weaker than peers.
The cost structure is relatively flexible.	The cost structure is less flexible than average.
Ongoing improvements to the cost structure through the economic cycle, such as lowering structural labor costs; implementing low-cost sourcing; or reducing the number of production facilities and eliminating bottlenecks.	Previous restructuring has not offered tangible savings or there have been operational missteps that frequently prompted recalls, marred quality, or lengthened lead times.

Financial Risk Profile

Supplementary ratios

FOCF to debt is our preferred supplementary ratio for capital goods companies because working capital and capex cycles can significantly shape cash flow generation patterns through the cycle. Historically, capital released by liquidating inventories and trade receivables has meant that FOCF to debt may be stronger than FFO to debt in the early stages of a downturn. Conversely, during an upturn, the need to fund additional working capital can often depress FOCF to debt. Although we may choose to adjust our cash flow/leverage assessment based on the supplementary ratio analysis, if core ratios are improving, we may choose not to adjust.

Equipment rental companies typically incur significant capex during an upturn to maintain and rejuvenate their rental fleet. During a downturn, by contrast, they let the fleet age and often cut capex to a minimum. Therefore, we frequently adjust the cash flow/leverage assessment in the direction of the FOCF-to-debt ratio, if they diverge.

Section 8 | Commodity Chemicals

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the commodity chemicals sector based on:

- Market position, and whether we view the company's business strategy as robust and sustainable; and
- Record of executing projects successfully and maintaining sufficient capital investment.

Business strategy: Commodity chemical companies can build up a competitive advantage by selecting and executing strategies that align with their strengths in the markets they participate in. Those that have a more favorable cost position than peers are better able to defend or expand their market share.

Project execution and capital investment: Because many capital projects take several years to complete, we view a record of competent market forecasting and good project execution as imperative to maintaining long-term profitability in the commodity chemicals market. This should be supported by strong technological skills and a history of successful R&D.

Sector description

Companies that derive more than half of their revenue from producing commodity chemicals such as petrochemicals, inorganic chemicals, or fertilizers and other agricultural chemicals.

Subsectors	Typical CPGP
Commodity chemicals	Commodity focus/cost driven
Diversified chemicals	Commodity focus/cost driven
Fertilizers and agricultural chemicals	Commodity focus/cost driven

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Leading or near-leading market positions and has demonstrated the success of its strategic positioning by profitably protecting or growing its share of the key industry segments in which it competes.	Market position is weak, or eroding, and strategic positioning is much weaker than those of the leaders in the industry segments in which it competes.
Participates in one or more industry segments that have favorable growth prospects over the medium-to-long term, and where the balance of supply and demand is advantageous.	Participates in one or more industry segments that have unfavorable growth prospects over the medium-to-long term, and where the balance of supply and demand is detrimental.
Long-term supply contracts or long-standing relationships show that the company has leverage with customers, including recurring customers.	Less stable customer base.
Strong R&D and technology capabilities.	Limited or no R&D or technology capabilities.
Strong record of executing capacity expansions in a timely and efficient manner.	Limited, or no record of expanding capacity or product lines in a timely manner and on budget.

Scale, scope, and diversity

We assess scale, scope, and diversity in the commodity chemicals sector based on:

- Size of revenue base, compared with the size of target markets;
- Diversity of product mix;
- Supplier and customer concentrations;
- Diversity of raw material inputs and end markets; and
- Geographic diversity of its sales, profits, and manufacturing.

Where we assess scale, scope, and diversification as stronger for a commodity chemical company, we would expect exposure to event risk and fluctuations in the market to be lower, and therefore earnings and cash flow to be more stable. Many rated issuers in the commodity chemicals industry are relatively small, niche players that have limited product and geographic diversity and are heavily dependent on a small number of customers or end markets. As a result, they tend to be highly sensitive to small changes in demand, any loss of market share, or adverse market conditions.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Revenue base or target markets are larger than those of other industry players.	Revenue base or target markets are smaller than those of other industry players.
Portfolio is well diversified and products are not all subject to the same external factors--for example, they use different raw materials, and are subject to different regulations and economic cycles.	Portfolio has a narrow focus because the company participates in a very small number of end markets, regions, or product categories, and these have limited growth prospects or are closely correlated to one another.
Products are aimed at variety of end markets that are not closely correlated and have favorable supply and demand fundamentals, with cyclical and noncyclical demand well balanced.	Supply and demand show unfavorable imbalances.
The revenue base and production facilities are both spread across developed and developing markets in different geographic regions or countries.	Production is concentrated at a single location or a very small number of facilities.
There is little reliance on specific suppliers, no significant dependency on a single raw material, and customers are well-diversified.	Customer, supplier, or raw material concentration is high (for instance, the largest customer accounts for 10% or more of sales or operating profit), and this is not mitigated by the characteristics of the customer or supplier base.

Operating efficiency

We assess operating efficiency in the commodity chemicals sector based on:

- Cost position relative to industry peers;
- Flexibility to absorb volatility of demand or input costs through the cost structure; and
- Flexibility of production.

Cost position relative to peers and flexibility of production: These factors are particularly important in the commodity chemical sector. The cost of raw materials and production typically varies by region, so the relative cost and availability of raw materials, energy, and labor can significantly affect a company's cost of production and, thus, its profitability. Companies that focus on bulky or hard-to-ship chemicals can benefit from proximity to key end markets, which can cut transportation costs significantly. Some companies gain a cost advantage through economies of scale or efficient production, including low-cost sourcing and more-efficient production technology. Conversely, structural overcapacity, suboptimal operating rates, outdated production technology, and poorly situated production facilities can weigh on the cost position.

Flexibility of the cost structure: A flexible cost structure offers many benefits, including lower operating leverage than peers, the ability to cut labor costs in a downcycle, and the ability to invest in ongoing efficiency improvements. Combined with good working capital management, it can reduce a company's profit sensitivity to fluctuations in costs. In some cases, commodity chemical companies can change the amount or type of raw material they use as production

inputs, either selecting an entirely different material or a different grade of the same material. This bolsters profitability and improves the company's competitive position, relative to peers.

The main measure we use to compare a commodity chemical company's cost position with that of its peers is its EBITDA margin profile. We supplement our analysis by using a variety of ratios that highlight different aspects of cost efficiency and capital intensity, such as the margin over raw material costs, the capacity utilization rate, and the ratio of capital spending to sales.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Profitability is consistently higher than peers, taking into account any differences in sales mix that would affect EBITDA margins.	Profitability is consistently lower than peers, taking into account any differences in sales mix that would affect EBITDA margins.
Able to sustain its cost advantage relative to peers through low-cost production and sourcing.	Cost management is weaker than peers.
Raw materials are internally sourced or raw materials and energy are supplied under beneficial long-term contracts.	Access to raw materials is somewhat constrained.
The cost structure is relatively flexible.	A cost structure that is less flexible than average.
Global production can be optimized by altering the balance of raw material inputs or shifting production to more favorable facilities.	Limited or lack of production flexibility.
Operations show a high degree of vertical or horizontal integration.	Limited integration of operations, which hampers efficiency improvements.

Financial Risk Profile

Supplementary ratios

FOCF to debt is our preferred supplementary ratio for commodity chemicals companies where the core ratios indicate a cash flow/leverage assessment of intermediate or stronger because working capital and capex cycles can significantly shape cash flow generation patterns.

Where the core ratios indicate a cash flow/leverage assessment of significant or weaker, we prioritize a company's ability to service outstanding debt on a near-term basis and would use EBITDA to interest. It is less common for noncash interest to represent a significant portion of interest expense, but in these cases, we may use FFO plus cash interest paid to cash interest paid.

Section 9 | Consumer Durables

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the consumer durables sector based on:

- Market position, including approach to balancing volume growth and margins;
- Presence in a range of consumer markets and distribution channels;
- Product range and differentiation, including brand equity, product innovation, and underlying price power compared with competitors;
- Degree of focus on sustainability; and
- Reinvestment in production, innovation, sales, and marketing.

Market position: Companies in this sector frequently need to adjust their strategy in light of evolving market conditions. Market changes may include a market's pattern of demand and growth prospects, supply capacity in the industry, or the level of promotional activity. When reviewing a company's business strategy, we assess its ability to establish leadership positions in the markets in which it competes, and to protect or increase its market share while maintaining profitability. In our view, even the larger players have limited ability to achieve procurement discounts on raw materials sourcing. That said, strong brand equity can protect gross margin by enabling the company to raise prices without significantly affecting sales volumes.

Market presence and distribution channels: We assess companies on their ability to get products to customers, on their presence in large consumer markets, and on their distribution strategy. Broad, fast-growing distribution channels can enable a company to reach more prospective customers, so we see a variety of channels and strong relationships with the main retailers as positive. Manufacturers may participate in promotional activity to support sales growth and may support their key retail accounts by offering favorable payment terms.

Product range: We look at the number of product segments in which a company operates and the size of its product range in each of these segments. In our view, consumer durables companies that can offer differentiated products or services, or can capitalize on a strong brand name, will generally benefit from greater pricing power. Therefore, we assess the company's record of success with new product launches, and the degree of customization in a company's products, against those of competitors. Products that have innovative features and are more unique tend to inspire greater customer loyalty than more-commoditized products.

Reinvestment: Reinvestment is vital to maintaining a manufacturer's competitive advantage. We expect to see a consistent pattern of cash flow being ploughed back into modernizing production capacities to improve productivity; into R&D to support product innovation and differentiation; into sales infrastructure to increase

Sector description

Companies that derive more than half of their revenue from manufacturing and marketing a variety of durable goods for consumer use.

Subsectors	Typical CPGP
Home furnishings	Services and product focus
Household appliances	Services and product focus
Housewares and specialties	Services and product focus
Leisure products	Services and product focus
Small appliances	Services and product focus

the presence in all distribution channels and to reach consumers; and into marketing to promote the brand and support the pricing power.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Global or regional leading market positions, and a business strategy that supports profitable growth.	Business strategy is inconsistent or poorly adapted to market conditions.
A significant presence in the largest consumer markets, or in fast-growing markets.	Small, local manufacturer in a declining market.
Large product range and presence in the most dynamic product segments, and a history of superior product innovation and strong customer satisfaction.	Most products are commoditized and could be replicated at lower cost by competitors.
Strong brand equity that gives the product a clear price premium relative to most competitors.	Branding is weak and offers no price premium relative to competing brands.
Proven ability and willingness to reinvest in the manufacturing base, combined with a record of successful product launches.	Limited investment in product innovation or production capacity.
Ability to maintain volume growth and strong pricing power.	When the cost of raw materials increases, the company is unable to raise prices without losing market share.
Strong focus on sustainability, which encompasses product design, manufacturing, energy efficiency, service, and repair.	Low or no focus on sustainability.

Scale, scope, and diversity

We assess scale, scope, and diversity in the consumer durables sector based on:

- Geographical diversity by volume of sales and earnings;
- For each product segment, the size and growth potential of each market;
- Depth and breadth of the product offering;
- Localization and variety of production capacities and presence in main distribution channels; and
- Concentration by supplier and customer.

Geographical diversity: Although some downturns are severe enough to depress multiple markets, we consider that participating in a variety of markets will generally support more stable financial performance during market downturns. Our assessment of both scale, scope, diversity, and of competitive advantage is influenced by a consumer durable company's position in its markets and the attractiveness of those markets by size, expected growth, cyclicality, barriers to entry, and intensity of competition. Geographical diversity can protect companies against a decline in demand for durable goods in a particular region or country. Compared with national players, we expect worldwide manufacturers to be better positioned to offset a drop in demand in a specific region, because they can pivot to another region or country that displays more positive market dynamics.

Product diversity: Consumers generally show a preference for brands that meet their needs through a wide range of innovative options. Therefore, a product mix that encompasses a large number of products across several segments also tends to support more stable revenue, by enabling companies to offset a decline in sales within a particular segment.

Production capacities and distribution channels: Manufacturers frequently have to adapt their production capacities and supply chains to meet changes in demand trends, and their ability to

do this quickly generally depends on the size and location of their production facilities. We view both size and global reach as important to maintaining access to consumers. Our assessment incorporates how products are distributed and whether companies use multiple online and store-based retail distribution networks.

Customer and supplier concentrations: Manufacturers of consumer durables typically sell to retailers, rather than directly to end buyers, and this can expose them to customer concentration risk. The failure of a major retailer could leave the manufacturer with a large number of unsold products, which will depress revenue and operating cash flow. In cases where the manufacturer recovers its merchandise, it typically incurs additional inventory and transportation costs. Ultimately, the products may be sold at a discount.

We also watch out for supplier concentrations. A default or operational issues at a key supplier can severely disrupt a manufacturer's supply chain and may halt production entirely, weighing on volumes and delaying deliveries to the manufacturer's own customers.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Industry-leading market share.	Low market share and limited growth prospects.
Production facilities are large, as are the revenue and EBITDA base.	Small in terms of production capacity, revenue, or earnings base.
A comprehensive range of products or service offerings, or a large portfolio of well-known brands.	A single product, or limited range of products.
Geographically diverse earnings, generated in markets that have favorable growth prospects.	Present in only a few markets.
Geographically diverse manufacturing base, with little dependence on specific suppliers.	A concentrated manufacturing base, or reliance on a specific or declining distribution channel.
Diverse customer and distribution channels with no large single-name concentrations.	Significant manufacturing and sourcing concentration, or heavy reliance on a single or few customers.

Operating efficiency

We assess operating efficiency in the consumer durables sector based on:

- Flexibility of the cost structure, and its ability to absorb a decline in demand or rising input costs;
- Quality of cost management and working capital management;
- Use of technology and automation; and
- Cost position relative to industry peers.

Cost structure: A flexible cost structure reinforces a company's ability to reduce costs to limit margin deterioration in a downcycle, or to pass on increases in input costs. In assessing cost flexibility, we calculate the proportion of fixed to variable costs, the degree of operating leverage, and productivity and capacity rates. We also evaluate exposure to the price of raw materials and components and to labor and pension costs, as well as examining the flexibility of labor contracts.

Cost position: We consider a company's cost management by reviewing its record of cost reduction during good and bad times, the effectiveness of its restructuring and lean manufacturing programs, its record of successfully integrating acquisitions, and its working capital management, especially when managing inventory and cash conversion. Metrics that have a bearing on our assessment include EBITDA margin, gross margin, and SG&A expenses to revenue. We compare these metrics against peers.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Strong ability to manage working capital swings and operate with high capacity utilization.	Low average capacity utilization at manufacturing facilities.
Size and scale are large enough to enhance purchasing power.	Small size or poor procurement creates an inability to adequately source raw materials or hedge prices, and labor costs are high and rigid.
High productivity levels.	Supply-chain deficiencies prevent the company from controlling costs when the cost of raw materials rises.
Profitability is supported by a lower share of fixed costs and better sourcing capacities than peers.	Cost structure includes a higher share of fixed costs than peers, leading to swings in profitability as soon as demand for products drops.
Extensive use of technology to improve efficiency in manufacturing, logistics, and distribution.	Lack of automation creates inefficiencies in manufacturing, logistics, and distribution.

Financial Risk Profile

Supplementary ratios

FOCF to debt is our preferred supplementary ratio for companies in the consumer durables sector because working capital and capex cycles can significantly shape cash flow generation patterns through the cycle. Historically, cash released from working capital has meant that FOCF to debt may be stronger than FFO to debt in the early stages of a downturn. Conversely, during an upturn, increased working capital needs can depress FOCF to debt. Although we may choose to adjust our cash flow/leverage assessment based on the supplementary ratio analysis, if core ratios are improving, we may choose not to apply a negative adjustment based on a weaker supplementary ratio.

If the preliminary cash flow/leverage assessment is significant or weaker, then we generally give the two coverage ratios--FFO plus cash interest paid to cash interest paid and EBITDA to interest--greater importance. These ratios are important in our analysis of companies that have highly seasonal businesses and therefore demonstrate significant intrayear swings in their working capital investment needs. Such companies typically borrow to fund their increased working capital investment--the coverage ratios capture all their annual interest costs.

Volatility adjustment

We may adjust our cash flow/leverage assessment using the volatility adjustment, depending on company-specific factors, economic cycles, or the company's historical performance within the various subsectors or markets it operates in. For instance, we may classify furniture manufacturers as either volatile or highly volatile.

Section 10 | Consumer Staples And Branded Nondurables

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the consumer staples and branded nondurables sector based on:

- Brand equity;
- Market share and ability to defend and increase market share;
- Effectiveness of the marketing strategy and sales force; and
- Pricing and purchasing power.

Brand equity: We would expect a company that has strong brand equity and a good reputation to command a clear price premium. A strong brand name can also enable companies to successfully extend its use into new product categories. By contrast, asset impairments or the potential for brand impairments may indicate poor brand equity and reputation. Where available, we use third-party independent brand rankings and valuations to support our assessment of brand equity. These measure the strength of brands and provide year-on-year trends.

Market share: To assess a company's current market share and its ability to defend it or increase it, we evaluate the size of its markets and their growth prospects; its share in its key categories, markets, and regions; and its recent and projected performance. In our view, a company that can defend and increase its market share is more likely to adjust its strategy in response to evolving market conditions; be more innovative; enjoy some pricing advantage; and maintain sales growth and profitability, even during adverse economic conditions. Where a company's business strategy is not well adapted to marketplace conditions, it may miss opportunities and be exposed to higher risks than competitors.

Marketing strategy and sales force: An effective marketing strategy and sales force will support the introduction of new products and innovation. We measure revenue from new products as a percentage of total revenue to assess effectiveness. We also examine how favorable a company's sales mix is, and whether it benefits overall margins. Some companies pursue a business strategy based on cost leadership, while others focus on product differentiation. We expect a company's actions to be consistent with its chosen strategy.

Pricing and purchasing power: Pricing power bolsters the company's ability to pass through cost increases to key customers. On the other hand, purchasing power with key suppliers would enable it to avoid accepting cost increases. We compare gross margin trends with those of direct competitors to gauge the company's strength in these areas. We also take into account the company's relationships with customers and suppliers.

Sector description

Companies that derive more than half of their revenue from manufacturing, marketing, and selling branded or private-label nondurable products for consumer use.

Subsectors	Typical CPGP
Alcoholic beverages	Services and product focus
Apparel, footwear, accessories, and luxury goods	Services and product focus
Household products	Services and product focus
Nonalcoholic beverages	Services and product focus
Packaged foods	Services and product focus
Personal products	Services and product focus
Tobacco	Services and product focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Products typically command a price premium relative to competitors thanks to its brand equity.	Poor brand equity or high private-label penetration limits the price premium that the company's products can command.
Industry-leading market shares--typically a No. 1 or No. 2 position in its markets, or globally--and a relatively stable or growing share of sizable categories. Key markets and regions have attractive growth prospects.	Market share indicates that it is a follower in its key markets. It may have a stronger position in smaller product categories that have poor growth prospects or are subject to private-label competition.
A realistic business strategy that has proved effective at maintaining or strengthening market share. Competitors typically find it difficult to achieve a comparable low-cost position or offer a comparable product.	Business strategy is inconsistent, poorly executed, or not well-adapted to marketplace conditions. Competitors typically have a better cost position or stronger product differentiation.
Strong product development and innovation has given the company a continuous pipeline of successful high-margin new products.	Innovation has not consistently been successful, and the company is slow to develop and market new products, which limits its ability to raise prices.
Gross margins remain at or above the peer average, even during periods of high inflation.	Gross margins are weaker than peers.
A strong focus on sustainability across product design, sourcing, manufacturing, the supply chain, and customer use.	Sustainability is not well integrated into the business strategy and is limited to a few product lines or business processes.

Scale, scope, and diversity

We assess scale, scope, and diversity in the consumer staples and branded nondurables sector based on:

- Size of revenue base, relative to close competitors;
- Range of products or services; and
- Diversity of sources of revenue and cash flow, in terms of products, brands, and price points.

A company that participates in a variety of attractive markets and has good operating scale will have more stable financial performance in market downturns. To measure diversity, we consider sales volume or revenue, and profitability by geography, brands, and product category. We also examine a company's exposure to emerging and mature markets and look for concentrations that could expose the company to risk. These may include reliance on a few customers, a few manufacturing or sourcing locations, or on key commodities.

Companies that operate several sizable brands, or across multiple product categories, have greater protection against concentration risk. Smaller companies may be reliant on one or a few manufacturing facilities or have sourcing concentrations that could expose them to supply-chain disruptions or production delays. That said, we note that concentrations in very large, global product categories carry less risk.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Net sales base is larger than competitors and the company has a dominant market share at the regional or global level. Companies that significantly outpace competitors on net sales and dominate both global and regional markets are typically assessed as strong; those that have net sales below those of the global leaders and lead only in regional markets would be assessed as strong/adequate.	A leading, but not dominant, share of a fragmented and relatively small product category (or a subset of a larger category) that has limited growth prospects, on a regional or national basis.
A comprehensive range of products, product categories, and service offerings.	Offers only a few products and participates in only one or a few niche product categories.
More than five sizable brands and brand extensions with limited brand or category concentration. No more than 50% of revenue is generated from one brand or category.	Few, lesser known, small, or regional brands.
Revenue is generated in several regions and the company is exposed to a mix of developed and developing markets, with no country concentrations over 50%.	Participates in only one region, or a few regions, with limited growth prospects.
A diverse manufacturing base as well as sourcing. The company can switch manufacturing to other facilities, if necessary, and is not reliant on specific key commodities or suppliers.	Significant manufacturing and sourcing concentrations and reliant on a few key suppliers for its top raw material needs.
No single customer contributes more than 25% of net revenue and distribution channels, including e-commerce, are varied.	The company relies on few distribution channels and on one or a few customers, with a single customer accounting for more than 25% of revenue.

Operating efficiency

We assess operating efficiency in the consumer staples and branded nondurables sector based on:

- Operating leverage;
- Cost position and flexibility relative to peers; and
- Sensitivity to volatility in the cost of raw materials and energy.

Operating leverage: We measure operating leverage (that is, fixed costs, relative to variable costs) using statistics such as the percentage change in EBIT over the percentage change in sales; return on assets; or invested capital. We also evaluate working capital productivity based on the company's total asset turnover, inventory turnover, and cash conversion cycle. Higher operating leverage provides a company with the ability to realize scale benefits in product development and production, but can lead to lower profits when sales decline.

Cost position and flexibility relative to peers: Companies that produce consumer staples and branded nondurables can achieve efficiencies by using superior technology and their size and scale to gain cost advantages. For example, they may be able to push suppliers for discounts or improve their profits (measured by gross or EBITDA margin) compared with the peer group, through economies of scale, automation, and investment in technology. Stronger companies are likely to have greater penetration and well-established sales and distribution networks, including a robust e-commerce presence, especially in developed markets. In emerging markets, stronger companies bolster their reach by establishing relationships with large customers or by engaging in joint ventures.

We evaluate cost flexibility based on indicators including:

- The proportion of fixed and variable costs;
- The degree of operating leverage;
- Vertical integration and outsourcing; and
- The cost of labor and other characteristics, such as how much of a company's workforce is unionized and other cost considerations that affect its workforce remuneration.

Sensitivity to volatility in the cost of raw materials and energy: A company that is sensitive to the cost of raw materials and energy may be less able to limit margin deterioration when costs are rising, or mitigate or offset exposure to volatile commodity price swings. Less-sensitive companies are more able to reduce costs and pass on increases in input costs to customers.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Profitability is consistently higher than peers, taking into account any differences in sales mix and average selling price that would affect profit margins.	Profitability is consistently below that of peers.
Strong purchasing power--for example, the volume of its purchases enables the company to demand discounts on key input costs.	Less able than peers to source an adequate supply of raw materials at a good price, potentially because of a lack of size or scale, or because of less-sophisticated procurement processes.
Operating costs as a percentage of sales are below the peer average.	Sales can only be increased by raising operating expenses to noncompetitive levels.
Demand is supported by extensive reach and strong distribution networks, including online channels.	Substantial seasonality in the business and working capital requirements that could lead to excess inventory if seasonal demand is weaker than anticipated.
Extensive use of technology to improve efficiency in manufacturing, logistics, and distribution.	Underutilization of manufacturing facilities.
Focus on energy efficiency, water conservation, waste reduction, and raw material usage through continued investment in production processes, the supply chain, and logistics.	A record of execution issues or disruptions that are likely to contribute to supply-chain deficiencies and operating inefficiency.
Ability to adjust costs through internal efficiencies or outsourcing.	Operating issues or weak execution leading to higher costs.

Profitability

We may adjust our view of a company's profitability based on qualitative factors such as asset turnover or comparison with the peer group. A company with an EBITDA margin slightly below the profitability thresholds may have excellent asset turnover, which boosts ROC. In such a case, we may assess the profitability as stronger than the EBITDA margin table would indicate. Conversely, poor asset turnover may dampen our view of profitability, even when a company has an EBITDA margin slightly above the guideline range. Similarly, we may view profitability as stronger than indicated by the EBITDA margin alone, for a private-label company whose profitability exceeds that of its closest competitors.

Section 11 | Containers And Packaging

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the containers and packaging sector based on:

- Market position and attractiveness;
- Product differentiation;
- Stability of demand;
- Substitution risk from alternative materials; and
- Record of executing strategies to support long-term profitability.

Market position and attractiveness: The packaging industry is typically segmented by the materials it uses: for example, metal, glass, plastic (rigid and flexible), and paper. In assessing the market attractiveness of packaging segments, we evaluate the extent of industry consolidation, and the balance between supply and demand. The level of consolidation among packaging companies and customers affects the competitive dynamics of the various packaging segments, as does pricing discipline among industry players. For example, concentration in the metal can and glass container segments, combined with downsized operations, has tightened the supply/demand balance, allowing companies to raise prices. Meanwhile, overcapacity and intense competition in segments that focus on commoditized products, such as oriented polypropylene film and stretch film, make it difficult to fully pass through increases in the cost of raw materials. Accordingly, we view participation in these segments as a negative rating factor. Although the plastics segment remains highly fragmented, companies can gain a competitive advantage by acquiring complementary products and technologies, or by expanding their geographic and customer bases. Some companies in the segment have also chosen to focus on gaining a leading position in niche markets that attract fewer large players.

Product differentiation: Packaging products are used as advertising at the point of sale, and consumer product companies often relaunch products through improved or distinctive packaging. Therefore, companies typically enjoy higher, more stable profitability if they offer value-added products; for example, offering innovative or unique product designs, or using proprietary technology in the development of products. In our view, graphic design, and features that enhance convenience or functionality are key product differentiators and enable a company to stand out from its competitors. Strong product innovation and the use of innovative technology also serve as barriers to entry and enable packaging companies to build stronger relationships with customers. The stringent requirements that apply to packaging for medical and certain food products, especially the strict regulatory approvals required for pharmaceutical packaging, typically limit a customer's ability to switch between packaging suppliers.

Sector description

Companies that derive more than half of their revenue from manufacturing packaging products out of plastic, paper, metal, or glass.

Subsectors	Typical CPGP
Metal and glass containers	Capital or asset focus
Paper packaging	Capital or asset focus
Plastic packaging	Capital or asset focus

Stability of demand: We consider most packaging demand to be recession-resistant, as the industry primarily serves relatively stable end markets, such as beverages, food, household cleaning products, personal care products, and medical products. To a large extent, the higher the proportion of sales generated in nondiscretionary, stable end markets; the more stable the demand for a company's products will be. Therefore, we view participation in less-stable markets, such as industrial and protective packaging applications, as less favorable. Demand for many containers is seasonal and may be weather-dependent. For companies that rely heavily on the sale of beverage containers, unseasonably cold weather during the peak months (that is, spring and summer) is likely to weigh on operating performance. Demand for agricultural packaging, such as metal food can and fiber-based boxes and containers, is also driven by seasonal changes. These affect both food production and consumer buying habits--volumes may fall if disease, drought, or excessive rain makes vegetable or fruit harvests smaller.

Substitution risk: For packaging companies, substitution risk can arise because a customer switches to a direct competitor, or because it chooses to use an alternative material for its packaging. Some customers also have in-house capabilities that could pose a threat to their suppliers. This is a particular threat for companies that make commodity-like products.

Record of executing strategies: Packaging companies that can demonstrate reliable results have an advantage when bidding for new contracts and find it easier to maintain existing contracts. A strong record of executing changes, such as expanding capacity and launching new products, combined with a history of successful product innovations, ultimately translates into greater pricing power. It also helps companies develop long-standing customer relationships. Conversely, a subpar record can make it more difficult to retain existing customers or secure new contracts.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Able to profitably protect or grow leading market shares in the key industry segments in which it competes, indicating a strong market position.	Low or declining market share in the key industry segments in which it competes, indicating a weak market position.
Participates in attractive markets that have favorable medium- and long-term growth prospects or a good balance between supply and demand.	Participates in unattractive markets that have unfavorable medium- and long-term growth prospects and excess capacity.
Strong pricing power, or price leadership, based on a high degree of product differentiation and innovation.	Limited pricing power and few products that can easily be differentiated from competitors.
Sells a high percentage of products into stable end markets where substitution risk from alternative materials is low.	Sells relatively few products into stable end markets and has high exposure to substitution risk.
Long-term supply contracts, long-standing relationships, or products tailored to meet a customer's specifications provide a strong bargaining position when negotiating with customers and there is evidence of customer loyalty.	High switching rates compared with peers indicate that customers show little loyalty and commoditized products with minimal innovation limit the company's ability to negotiate with customers.
Strong position when negotiating with suppliers of raw materials.	Weak position when negotiating with suppliers of raw materials.
Pricing power and profitability are supported by strong record of executing capacity expansions, developing innovative products, and winning contracts with new and existing customers.	Pricing power and profitability are undermined by a weak record of executing capacity expansions, developing innovative products, or winning contracts with new and existing customers.

Scale, scope, and diversity

We assess scale, scope, and diversity in the containers and packaging sector based on:

- Depth and breadth of a company's product offerings;
- Size of its revenue base, relative to that of its target markets;
- Customer and supplier concentrations;
- Diversity of types of packaging material;
- Diversity of its end markets; and
- Geographic balance of its sales, profits, and manufacturing presence.

Product and target market depth and breadth: Increasingly, size and scale are becoming key competitive differentiators, as many customers are choosing to work with fewer suppliers. Packaging companies that have significant market share and scale can spread their overhead costs, better serve customers globally, and make more efficient use of their R&D spending over a wider range of products. They may also benefit from marketing, distribution, purchasing, and economy-of-scale advantages. We consider smaller suppliers to be more vulnerable. They have a weaker negotiating position with customers and their lack of scale undermines their ability to manufacture at a lower cost.

Often, larger operations with greater size and scale also have stronger product diversity, which we view as essential. A broad product mix provides better credit protection and can make earnings and cash flow more stable. Conversely, a narrow product mix makes a company vulnerable to competitive pressures, substitution from alternative materials, and changes in customer preferences.

Customer and supplier concentrations: Levels of interdependence between packaging suppliers and customers vary across the industry subsegments. This could somewhat offset the risks associated with a dependence on a few customers, but in general, we find that significant customer concentrations typically limit pricing flexibility. Where sales to a single customer exceed 10% of total sales, operating performance could be damaged if that customer were to face its own business or financial challenges. That said, we see sole-supplier arrangements with customers as favorable, and product development and proprietary technologies can often result in long-standing customer relationships.

Packaging material and end-market diversity: Offering packaging in a variety of materials can mitigate substitution risk, to some extent, especially where a rise in input costs makes one material less convenient than another. Regulatory changes or consumer preferences sometimes trigger a rapid change in packaging preferences in a specific end market. In these cases, diversity by packaging type or end market can reduce the impact. End-market diversity also protects beverage and food packaging companies against seasonal- or weather-related declines in demand.

Geographic diversity: Successful companies that have global leadership positions in their respective products are better able to serve the growing needs of multinational customers that operate in food and beverage end markets. Demand for packaging in developed countries is generally stable, reflecting the maturity of the markets. Companies can benefit from growing demand if they successfully expand into emerging regions, where product penetration and per-capita consumption may be low. That said, they may also face increased country risks, including those stemming from political issues or adverse foreign exchange movements. In addition, competition may be more intense in markets that have higher long-term growth potential.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Significant product breadth and diversity in terms of business segments, substrates, revenue mix, or profit sources enables the company to achieve a larger revenue base or target larger markets than other industry participants.	Revenue base or target markets are smaller than those of other industry participants because of a narrow product mix or limited diversity in terms of business segments, substrates, and sources of revenue and profit.
The markets in which the company participates are varied, not closely correlated, and generally have favorable long-term growth prospects.	The markets in which the company participates are limited in number, have limited growth prospects, or are closely correlated to one another.
Good balance of revenue and profit, generated from different substrates.	Concentrated in one substrate or a subsegment of one substrate.
Revenue base and production facilities show geographic diversity.	Revenue base and production facilities are geographically concentrated.
Customer or supplier concentrations are either insignificant or mitigated.	The largest customer accounts for 10% or more of sales or operating profits, indicating a high degree of customer concentration and the customer or supplier base has no characteristics that could mitigate concentrations.

Operating efficiency

We assess operating efficiency in the containers and packaging sector based on:

- Cost position compared with industry peers;
- Ability to pass through the cost of raw material;
- Capacity utilization rates;
- Proximity of manufacturing facilities to customer locations; and
- Use of lean manufacturing practices.

Cost position and management: We primarily analyze a packaging company's cost position on its EBITDA margin profile. We also consider various indicators of cost efficiency and capital intensity, such as the mix of raw materials, what percentage of contracts include pass-through provisions for raw material costs, the time lag before any increase in these costs are passed through, and capex to sales. Our analysis takes into account the overall cost and margin profile for a packaging company, as well as those of its various reporting segments.

A record of successfully improving working capital management, integrating systems, or integrating acquisitions indicates strong cost management. Packaging companies can achieve efficiencies through economies of scale; production efficiencies and higher operating rates; lower costs or better sourcing arrangements; proximity to customers; effective quality controls; or lower overhead costs.

Conversely, where a company's cost-management measures are unsuccessful, we may see structural overcapacity; suboptimal operating rates; higher-than-average input costs for labor and raw materials; or high SG&A expenses. Companies may also operate at a greater distance from customers and apply limited quality controls.

Maintaining its focus on enhancing operating efficiency and reducing costs is critical to preserving a company's profitability over time, in our view. Competition has become so intense that some companies grant pricing concessions during renewal negotiations, in order to retain multiyear contracts with customers. Maximizing operating rates is key to producing glass and metal containers profitably; companies typically achieve some capacity enhancement as they make ongoing improvements to their operating efficiency. By contrast, in the plastic packaging industry, optimal operating rates vary because products come in a much broader range of shapes

and sizes. Sometimes, plastic packaging manufacturers make shorter runs because the required volume for a customized product is much lower.

Proximity of manufacturing facilities to customer locations: Although imports pose a growing threat for packaging that is easier to transport, such as commodity-type films, shipping heavier containers over long distances remains uneconomical. We consider that having manufacturing facilities close to customer locations still bolsters operating efficiency, in most cases. Proximity lowers shipping costs and improves logistics for most types of packaging, and can strengthen customer relationships in general.

Ability to pass through the cost of raw materials: Excluding disposable foodservice packaging and film and flexible plastic packaging, the contracts under which metal, glass, and rigid plastic packaging products are sold mostly include clauses allowing producers to pass through fluctuations in the cost of raw materials or energy to customers, after a time lag. We consider this ability to be a critical factor when determining the operating efficiency of packaging companies.

Raw materials such as plastic resins, steel, and aluminum account for about 50%-60% of the cost of goods sold for plastic and metal packaging. If suppliers lack an effective means of passing on the often-volatile price of these materials to customers, it is difficult to preserve operating margins, which affects our assessment of business risk at packaging companies.

This is particularly important for manufacturers of glass packaging, which is significantly more capital- and energy-intensive and susceptible to swings in the cost of raw materials such as soda ash. We view the ability of glass packaging manufacturers to hedge energy costs and pass through higher energy and raw material costs as crucial for preserving operating profitability.

We generally view film and flexible packaging producers less favorably than we view more value-added rigid plastic packaging producers, because the former have limited ability to pass through higher costs to customers, compared with the latter. For example, when resin costs increase, film and flexible packaging producers must temporarily absorb them. This erodes their operating results and depresses internally generated cash flow.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Profitability is consistently higher than peers, taking into account any differences in sales mix that would affect profit margins.	Profitability is consistently lower than peers, taking into account any differences in sales mix that would affect profit margins.
Benefits from a sustainable cost advantage compared with peers over the business cycle, based on successful cost-management measures.	At a disadvantage in terms of costs, so that cost management metrics are weaker than peers.
A strong ability to pass through raw material costs and a high percentage of contracts that include raw material pass-through provisions	A lack of contractual or other protections makes it difficult to pass through raw material costs effectively.
Ongoing improvements to the cost structure, such as reducing the cost of labor, implementing low-cost sourcing, rationalizing capacity or other lean manufacturing practices that have a measurable effect.	Lack of measurable lean manufacturing practices and limited record of cost-reduction initiatives, which have not offered tangible savings, so that labor or sourcing costs remain above the industry average and there is excess capacity.

Financial Risk Profile

Supplementary ratios

FOCF to debt is our preferred supplementary ratio for packaging companies because working capital and capex cycles can significantly shape their cash flow generation patterns. Historically, capital released from working capital has meant that FOCF to debt may be stronger than FFO to debt in the early stages of a downturn. Conversely, during an upturn, the need to fund additional working capital can often depress FOCF to debt. Although we may choose to adjust our preliminary cash flow/leverage assessment based on the supplementary ratio analysis, if the preliminary assessment is improving, we may choose not to apply a negative adjustment based on a weaker supplementary ratio.

For companies that return more than one-half of their FOCF to shareholders through dividends, we may consider DCF to debt to be the most relevant supplementary ratio.

Section 12 | Contract Drilling

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the contract drilling sector based on:

- Technological complexity of equipment and asset quality;
- Revenue predictability, measured through the business backlog;
- Market position and customer relationships; and
- Operating record.

Asset quality: Over the course of a business cycle, we would expect a contract drilling company that has a fleet of higher-quality assets to achieve higher margins and less volatile profits. Customers will pay a premium for newer rigs that have the latest technical capabilities, especially those that can be used for ultra deep-water or harsh-environment drilling.

Revenue predictability: The length and terms of the company's contracts may enhance the stability and predictability of its revenue and cash flow and bolster the quality of its backlog. In reviewing the business strategy and market positioning of a contract driller, we consider characteristics such as growth prospects and the balance between supply and demand of the specific industry subsegments, markets, and regions in which the company operates. Where applicable, we take into account whether drilling activities are seasonal.

Customer relationships and operating record: Contract drilling companies that maintain their equipment well and have exemplary safety and environmental records, and skilled crews, can foster strong, lasting relationships with the most desirable customers: major oil companies and large independent companies. These customers typically plan sizable, multiyear drilling programs, well in advance. In addition, their capex tends to be larger and less volatile than that of smaller upstream firms, which supports stronger credit quality. We see safety and environmental controls as important because these reduce the risk of a catastrophic operating failure.

Sector description

Companies that derive more than half of their revenue by leasing drilling rigs to exploration and production companies, enabling them to find and extract crude oil and natural gas.

Subsectors	Typical CPGP
Offshore	Capital or asset focus
Onshore	Commodity focus/scale driven

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A fleet of relatively new, high-specification rigs that can command a premium, such as drillships, late-generation semisubmersibles, and heavy-duty jack-up rigs.	A fleet weighted toward commodity drilling rigs such as low horsepower onshore rigs or standard jack-ups, or that comprises older and less technically capable assets.
Most business is subject to long-term contracts so that revenue and margins are protected from a potential drop in market day rates or competition from other companies.	A prevalence of short-term or spot contracts, or revenue is highly seasonal.
Participation in industry segments that have favorable medium- and long-term growth prospects or positive supply-and-demand characteristics.	Participation in industry segments that have unfavorable medium- and long-term growth prospects or negative supply-and-demand characteristics.
A strong operating record, including good safety and environmental records, well-maintained equipment, skilled crews, excellent customer service, and long-standing relationships with high-quality customers.	A weak or short operating record and few established relationships with major oil companies, or customers present higher risks.

Scale, scope, and diversity

We assess scale, scope, and diversity in the contract drilling sector based on:

- Relative size of the fleet;
- Geographic and product diversity; and
- Concentration by customer.

Fleet size: Contract drilling companies that have large fleets tend to exhibit less performance volatility than those with smaller fleets.

Geographic and product diversity: A driller's presence in multiple markets improves its geographic diversity and competitive position by enhancing its ability to serve larger customers. Major exploration and production (E&P) companies prefer to contract with companies that have greater geographic reach and are better able to support global operations. Therefore, geographically diverse fleets tend to improve performance and reduce volatility for contract drilling companies. Offshore contract drillers can follow demand and redeploy assets to other geographic regions, which we view as a positive rating factor.

Certain country or jurisdiction risk factors relevant to the contract drilling industry may not be captured in our country risk assessment. Examples include the requirement to use local logistics support and infrastructure, and the nature and extent of regulations specific to drilling for oil and gas.

Customer diversity: Our assessment of customer diversity is based on the percentage of revenue and profit derived from each of the top 10 customers. We also consider our own assessment of the major customers' prospects, their likely future spending on exploration and development, and their record of paying suppliers on time. Certain national oil companies have historically paid suppliers erratically.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A sizable fleet with multiple classes of equipment.	A small number of rigs.
Participation in five or more basins, with assets showing no significant concentration in any one of those basins.	Participation in only one or two regions, which account for most of a company's assets employed.
Participation in several uncorrelated geographical markets and regions that have generally favorable characteristics, long-term growth prospects, and relatively low country risk.	Participation in one or a few correlated geographical markets that have unfavorable characteristics, such as limited growth prospects, high country risk, or unfavorable regulation specific to the sector.
No significant customer concentration that is unmitigated.	Significant customer concentration.

Operating efficiency

We assess operating efficiency in the contract drilling sector based on:

- Cost position compared with industry peers;
- Flexibility of its cost structure; and
- Cost management practices.

Cost position: We primarily base our view of contract drilling companies' cost positions, relative to peers, on their EBITDA margin profile over the cycle. In addition, we consider various indicators of cost efficiency and capital intensity, such as gross margin, SG&A expenses to sales, and capex to sales. Our analysis considers the overall cost and margin profile for a contract drilling company, as well as those of its various reporting segments.

Flexibility of the cost structure: A flexible cost structure will enable companies to absorb declining demand or withstand rising input costs. In our assessment, we consider the company's ability to contain its operating costs during both good and bad times, and its ability to maintain profitability, even when the cycle has reached its trough. This may be affected by the degree to which costs have escalated, labor cost characteristics, and its success in implementing cost-cutting actions. Other indicators include the company's historical asset utilization rates, compared with industrywide asset utilization rates; and its record of successfully integrating acquisitions. On the technology side, we evaluate its ability to construct, mobilize, and start up new rigs, and its capacity to develop improved technology.

Cost management practices: In reviewing cost management practices, we may assess customer contracts based on their provisions. For example, we look at the extent to which contracts protect against cost escalations affecting raw materials and other inputs; payment terms; the extent of counterparty credit risk and currency risks; and force majeure and other termination provisions. We also consider the enforceability of contracts. Pragmatic, commercial considerations may outweigh the legally enforceability of a contract, in some cases. It is unlikely, for example, that the company would take legal action against a major customer, when it could agree to renegotiate the contract provisions.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
High asset utilization rates over the cycle, compared with the industry average.	Low asset utilization rates, compared with the industry average.
Profitability measures exceed those of peers over the cycle.	Profitability lags that of peers due to a cost disadvantage.
The cost structure is relatively flexible and includes the ability to lower labor costs during a downturn.	A cost structure that is less flexible than the industry average.
Ongoing improvements to the cost structure over the cycle, such as lowering structural labor costs; implementing low-cost sourcing; or reducing the number of production facilities and eliminating bottlenecks.	Cost structure is burdened by high fixed or semifixed costs, labor inflexibilities, outdated asset base or production technologies, or vertical integration that did not create tangible savings.
Good record of acquiring or constructing new rigs and mobilizing them.	Poor record of acquiring or constructing new rigs and mobilizing them.

Profitability

Because the performance of contract drillers is subject to cyclical fluctuations, we do not assess profitability based on global benchmarks over a whole cycle. Instead, we compare financial measures against peers within the oilfield service and contract drilling sector: the top 25% of the peer group are classified as above average, the middle 50% as average, and the bottom 25% as below average. Some companies may have strengths and weaknesses that create a bias toward above- or below-average profitability, in which case we may override the quartile-based assessment.

Financial Risk Profile

Supplementary ratios

FOCF to debt is our preferred supplementary ratio for contract drilling companies because capital spending cycles can significantly shape cash flow generation patterns through the cycle. These companies typically incur significant capex in an upturn because they have to maintain and upgrade their fleet. During a downturn, by contrast, they typically let their fleets age and often cut capex to a minimum. Therefore, we frequently adjust the cash flow/leverage assessment in the direction of the FOCF-to-debt ratio.

We may use DCF to debt for companies that pay a material proportion of their cash flow to shareholders as dividends or via share repurchases. This helps us to evaluate how they use cash and how that may affect debt repayment. Companies that make more aggressive shareholder returns, as indicated by a weak ratio, may see reduced liquidity when crude oil and natural gas prices are falling and demand for rigs is declining, which could weaken their ability to service their debt.

Modifiers

Financial policy

If a company lacks a credible plan to finance the high cost of a new rig well ahead of the delivery date, we typically view this as negative to our rating and may adjust our anchor down to reflect this risk. Most new rigs are tied to multiyear contracts, signed in advance. Speculative newbuilds, which are not tied to a pre-signed contract, are especially risky.

Section 13 | Digital Infrastructure

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Industry Risk

Under our "Methodology: Industry Risk," digital infrastructure companies have an industry risk score of 2 (low risk), which reflects the sector's low cyclicality and low competitive risk and growth assessment.

Historical information to evaluate cyclicality and analyze the industry's performance during recessions is more limited than that for other industries. Given the industry's rapid development globally since 2000, we expect to have more relevant peak-to-trough data in future years. Until then, based on the industry dynamics demonstrated so far, and the cyclicality assessment assigned to the sectors (utilities, infrastructure, real estate, and telecommunications) that we see as its closest peers, we assess cyclicality in the digital infrastructure industry as low risk.

Business Risk Profile

Competitive advantage

We assess competitive advantage in the digital infrastructure sector based on:

- Market position and competitive environment;
- Contractual framework and regulation;
- Asset quality; and
- Quality of customers.

Market position and competitive environment: The competitive advantage of a digital infrastructure company is heavily influenced by its position in the markets in which it operates. This generally depends not only on the company's market share but also on the existence of barriers to entry. These stem from:

- The need for high upfront investments;
- The lack of available alternative sites;
- Elevated switching costs; and
- The difficulty of replicating coverage.

In our assessment of competitive advantage, we regard a comprehensive market presence as favorable, especially if a company has sites in desirable locations where the number of competitors is limited for the reasons mentioned above. In addition, we evaluate the company's reputation and the prospective growth in demand for its services.

Contractual framework and regulation: The contractual context that protects the revenue structure, and thus the stability of a company's earnings and cash flow can provide a competitive advantage, especially if it protects against potential variation in profit margins. Some companies achieve stable earnings by entering into long-term lease contracts with counterparties that are creditworthy and highly likely to renew leases on similar terms; others via predictable, regulated

Sector description

Companies that derive more than half of their revenue or earnings from developing, providing, or leasing access to essential digital infrastructure assets, or for which such assets comprise more than half of their asset base. Such companies typically operate infrastructure assets that bear limited technological and operational risk, and enjoy some degree of revenue predictability. They include telecommunication tower companies, fiber optic network providers, and data centers.

Subsectors	Typical CPGP
Telecommunication tower companies	50/30/20
Wholesale fiber network providers	National industry and utilities: 60/20/20
Data centers	50/30/20

revenue. In our assessment, we monitor the weighted-average remaining life of contracts, the terms governing renewals, and the risk of contract termination.

Renewal risk is not typically factored into our analysis if the average remaining lease tenor is exceptionally long--10 years or more. For progressively shorter remaining lease life, we increasingly consider whether renewal risk is mitigated via contractual clauses; for example, automatic renewals or all-or-nothing clauses that could increase switching costs. We also assess the availability of alternative providers, the competitive position and pricing of the assets, and customer demand--these become the dominant considerations if the average remaining lease tenor is less than five years. In addition, we evaluate the impact on revenue visibility of contractual features such as the presence of automatic escalators, and the presence of any performance requirements beyond typical infrastructure provision, such as the management of active equipment or maintenance of key performance indicators.

For regulated markets, we look at how regulated revenue is determined, and the regulator's record of ensuring cash flow stability through review cycles. A supportive regulatory framework is positive for our assessment.

Asset quality: While we regard digital infrastructure as critical, the quality and attractiveness of a company's assets is still key to ensuring that demand and earnings remain strong in the long term, as users' needs evolve. We therefore monitor:

- The assets' age and reinvestment needs;
- The attractiveness of the assets' locations;
- The reliability and proximity of the assets' energy sources; and
- The company's ability to maintain and deploy assets in a timely manner and so meet user demand.

Companies gain more control over the infrastructure they operate if they own their assets, the real estate, or the land. In the digital infrastructure sector, greater control offers operating benefits and, for landlords, is associated with lower lease renewal risk. Ownership may also improve financial flexibility by enabling the company to either monetize its assets directly or use them as a source of funding to support their capital expenditure (capex), development, acquisition, or other funding needs.

Quality of customers: Our analysis of customer quality is not limited to credit quality--it also incorporates other factors that affect long-term demand and churn rates. Digital infrastructure companies can gain a competitive advantage by achieving a favorable customer mix, strong contractual relationships, and a record of retaining customers and selling additional space or services to them.

Tower companies

Market position and competitive environment: As telecommunications markets mature, ownership of the towers that house the critical network infrastructure for wireless communication frequently migrates to independent tower companies (towercos) from integrated telecom companies (telcos). At the start of this process, the sale of tower portfolios can create new towercos that need to ramp up their tenant base, making earnings less predictable. By contrast, in a mature market, we typically see an established ecosystem of towercos and more-stable competitive dynamics. In our view, towercos that operate in markets where the incumbent telcos have retained their tower portfolios are more vulnerable because incumbents could sell these towers off in the future, creating new entrants to the towerco market and exposing existing players to additional competition and merger and acquisition risk.

We consider the location and physical characteristics of a towerco's network, as well as the degree of coverage it provides. Those that have advantageous sites (that is, ones where there are no alternatives or that are hard to replicate) typically benefit from more repeat customers and reduced churn risk when contracts come up for renewal. Similarly, those that operate market wide can provide a one-stop solution for mobile network operators.

Contractual framework and regulation: Visibility is key to our assessment of the quality of the contractual revenue provisions in place. Supportive features include escalator clauses that automatically increase revenue by reference to an index, especially those that use fixed indexation, rather than variable. Escalators linked to inflation may be more credit-supportive in markets where inflation is typically high and unpredictable. Conversely, contracts that impose a step-up in a towerco's responsibilities or include performance requirements enforced by revenue penalties could weigh on a towerco's competitive advantage. We also consider the risks that can be incurred by actively operating equipment on the towers, as opposed to only passively managing the towers.

Regulatory requirements that create obstacles for new entrants or less-established competitors can create an advantage for more-established towercos that have demonstrated an ability to navigate these complex regulatory environments. Examples of potential barriers include limiting the number of permits available or requiring that tower site locations meet specific conditions.

Relative pricing is a consideration when assessing renewal risk. When telcos use sale-and-leaseback transactions to sell off their tower portfolios, they may achieve a higher sale price by agreeing to pay above-market rates in the initial lease contract. In our view, this creates a larger renewal risk compared with contracts in which terms are in line with the market. Such contracts may also contribute a significant proportion of revenue, creating a repricing risk as they approach maturity. Towercos can mitigate the risk and allow time for contingency planning by negotiating extensions early.

Asset quality: Although towerco assets are not that technologically complex, there have been innovations in tower design. A company can gain an advantage if, on top of maintaining its portfolio, it upgrades the amenities to accommodate the specifications of newer mobile technology demands and deploys new or updated network facilities. This includes connecting towers using high-speed fiberoptic cables to support advanced mobile networks and facilities for edge computing.

Conversely, demand for tower infrastructure could be disrupted by the spread of competing mobile technologies over the long term. Increased adoption of satellite mobile connectivity, for example, could in principle increase risks across the asset class in the future.

Quality of customers: The quality of the tower company's customer base can provide a significant competitive advantage. For example, premium wireless carriers and those that have large end-user customer bases may have more incentive to renew contracts. In addition to the cost of moving a more-extensive network of equipment, there may be greater risks and reputational impacts related to coverage quality or service interruption when switching tower providers.

Fiber companies

Where wholesale fiber companies (fibercos) benefit from regulated monopoly positions, our analysis differs from that of other types of digital infrastructure. Because there is no direct competition in such cases, we focus on underlying consumer demand for the product, and on the regulatory regime, rather than any contractual protections. However, where fiber companies

compete, we continue to apply the factors generally used to assess competitive advantage in the digital infrastructure sector, in addition to the provisions below.

Contractual framework and regulation: We generally view fibercos that are regulated monopolies operating under an established regime most favorably, because of their highly predictable and stable earnings. For example, a setup in which a single fiber network provider serves all the internet service providers (ISPs) in a region would minimize competition risk for the fiberco. In addition, as long as the total fiber market remains stable, subscriber churn between the ISPs has no revenue effect on the fiberco.

Some regulatory frameworks include features that mitigate the fiberco's exposure to volume risk. For example, "wash-up" mechanisms adjust for differences between projected and actual levels of demand, thus keeping revenue steady, albeit with some lag for the revenue affected. We consider this particularly supportive for less-mature fiber networks, where it is not yet clear how quickly customers will adopt fiber, or how many subscribers the market will ultimately sustain.

The use of concessions that grant a fiberco monopoly may eliminate the duplication of infrastructure (known as overbuild) and mitigate potential churn and volume risks. To a lesser extent, regulatory barriers may discourage new players, without expressly forbidding them. Awarding subsidies to a single player also limits new entrants to a market by making it more difficult for others to compete economically.

We examine the reliability of the regulatory regime to establish the likelihood of regulatory shifts or resets. Credit-positive factors include:

- Longer regulatory periods between resets that can recalibrate earnings;
- An established record of regulatory independence; and
- A predictable and transparent response to material changes in market dynamics that require regulatory resets.

Market position and competitive environment: Outside of regulated monopoly markets, the key credit factors we assess to determine a fiberco's competitive advantage are: level of competing network overbuild; market share; market maturity; and the scale of the fiberco's network coverage.

If fixed volume or payment commitments exist, we give them credit in our assessment, similar to our approach for contracted towers and data centers. However, wholesale fiber contracts typically lack such commitments to assure stable revenue. Fluctuations in an ISP's retail customer base therefore flow through, creating variability in a fiberco's wholesale revenue. As a result, we regard the quality of wholesale customers as important.

Where network overbuild exists, competitive dynamics can more closely match those in retail broadband. Exclusivity provisions can prevent an ISP from splitting its business with a competing network provider, and ensure that its entire retail customer base benefits one fiberco's take-up rate. Nevertheless, where a fiberco's share of the wholesale market is directly affected by changes in its customers' combined share of the consumer broadband market, we consider revenue stability to be weaker, depending on the market share of its customers. This can weigh heavily on our assessment of competitive advantage.

In competitive fiber markets, we expect the networks with the widest service area to attract and retain wholesale customers more easily. Operators of these networks also benefit from natural barriers to entry because of the high upfront costs involved in rolling out a fiber network. In extreme cases, this may enable a fiberco to enjoy what is, in practice, a monopoly, with a much lower risk that an alternative, competing network will enter the market. Again, the larger the

network in the service area, the greater the protection from new competitors with a similar offering.

We regard take-up rate (subscribers per homes passed) as a key measure, and one that is dependent on competition and the market's maturity. Take-up risk is higher where there is competing network overbuild, and in markets where fiber penetration rates (subscribers per total households) are low. As markets mature, commercial risks recede as the threat of competitive disruption from new fiber providers declines. Higher penetration rates in a market indicate diminished take-up prospects for new entrants and sharply reduce the incentive to overbuild, given the high capex required. The customer base is not only divided, but must be won away from the incumbent. In addition, for a company where take-up has stabilized and matured, ongoing development needs and execution risk are likely to be minimal.

Asset quality: The penetration rate of fiber varies across markets, depending on the availability and popularity of alternative modes of data transmission. In some regions, the conversion to fiber from copper may be delayed, or other broadband alternatives take market share. In addition, all regions contain some households that never take up broadband services at all.

Historically, fiber networks have provided superior performance in terms of capacity, speed, reliability, and latency compared with alternative technologies (that is, copper and hybrid fiber-coaxial cable, fixed wireless access, and satellite). Fiber also has a longer life cycle, potentially lasting decades. By comparison, we expect that fixed wireless access will have a similar life cycle to mobile technology and the low Earth orbits used by satellite broadband providers decay after about five years, on average, and must be replaced on an ongoing basis.

We therefore expect alternative modes of data transmission to fare best in areas where it is not cost-efficient to roll out fiber. As a result, alternative technologies are likely to have largely complementary footprints, rather than being direct competitors. That said, we monitor the potential long-term impact of technology disruption for each network. We see technologies such as 5G fixed-wireless access and low Earth orbit satellite broadband as potential risks. Although their capacity and reliability limitations compared with fiber are likely to result in a durable performance gap, improvements may unexpectedly reduce the performance gap in future. Market demand for premium fiber products remains key to our assessment of asset quality and we assess factors such as consumers' appetite for price, convenience, and brand.

Quality of customers: Unlike towers and data centers, the potential customer base for a fiberco is largely determined by the extent of its network, and specifically by the number of physical households and businesses that exist within it. Revenue depends on the number of homes passed and on take-up rates. A high-income, premium customer base is more likely to support the penetration of fiber, and the purchase of faster fiber speed offerings.

Data centers

The core business of data center operators is the collection of rent for the provision of space and power. Data center operators exhibit more real estate characteristics than other digital infrastructure companies because they enter into contractual leases and commonly own the underlying assets, that is, buildings which may be repurposed as warehouses or other property types, if necessary. Wholesale providers, in particular, may own a high proportion of the assets they operate, and these assets may carry substantial value. Conversely, retail operators may lease all or part of their properties from a real estate owner.

When evaluating the operating risk associated with renewals for leased properties, we consider:

- The timing and magnitude of lease expirations;

- The landlord's business strategy; and
- The presence of buyout options and whether the operator can afford to purchase leased properties.

We consider a data center operator's business model to determine which factors to focus on in our assessment of competitive advantage. For wholesale providers, the predictability of its revenue is based on remaining contract length, asset location, demand characteristics, use of preleasing to offset the construction risk, and the creditworthiness of tenants. In addition to these factors, another key consideration for retail colocation providers is the level of customer interconnection. In our view, this increases customer switching costs and underpins a company's pricing power, barriers to entry for competitors, and the degree of customer loyalty. If we regard the company's position as strong enough to make renewal risk remote, this could be sufficient to offset risks associated with a shorter remaining average life.

Market position and competitive environment: The factors driving competitive advantage depend on location, and specifically on a data center's access to robust, reliable, and low-cost power. This is particularly key to our assessment of wholesale providers that serve large-scale deployments because it is critical to managing prices and the value proposition offered to tenants. The nature of the energy source can also affect our assessment--some tenants favor green energy, to support their net emission targets. That said, this is typically a secondary consideration. For retail providers, power costs may be less of a consideration, given the small size of tenant deployments. Greater interconnection density could add sufficient value to the customer to mitigate the potential impact of higher power costs.

We also consider the tax incentives available at the location--tax breaks give operators a pricing advantage. Given that customers view continuous service as essential, it is important that buildings are situated in areas that have a low risk of natural disaster, show building design resiliency to extreme events, or both.

The importance of proximity to internet exchange points or the end user depends on the tenant's needs. This is crucial where the use case is latency sensitive (for example, in cloud computing nodes or for AI inferencing). The need for low-latency interconnections creates a clustering effect that supports major data center hubs in certain markets. Typically, we view participation in an established hub favorably because the risk that it will prove difficult to find new tenants if contracts are terminated is lower. Our assessment is also supported by our evaluation of supply-and-demand characteristics.

Conversely, tenants that require data center space to store data or train a large language model may choose to locate in more-remote areas where land or sources of power may be more widely available--these use cases are not latency sensitive. That said, facilities outside of major hubs are more vulnerable to renewal risks and pricing pressure when the original lease expires.

Contractual framework: The contractual agreements that data center operators use to lease their assets to tenants generally do not include cancellation clauses. This makes their revenue highly stable. That said, in case of long-term agreements with exit options, or short-term agreements with extension options, we evaluate the extent to which the contractual features that have been put in place protect against the loss of tenants.

Other terms in the leases may vary:

- Wholesale data centers typically use net lease structures with a tenor of five to 10 years, or more. These provide a higher degree of visibility and more-predictable cash flow.
- Retail colocation data centers typically use shorter gross leases lasting one to four years. These increase their exposure to the risk of customer churn or rising operating costs.

Under net lease structures, rental revenue is net of taxes, insurances and operating costs, and owners can pass on cost increases to tenants. These lease agreements generally contain extension options and rent may be adjusted during the contract based on a fixed escalator rate or a tie to the local consumer price index (CPI). This helps to mitigate inflationary pressures.

Asset quality: Design characteristics such as the level of redundancy, energy efficiency, and age of a building can affect its performance and future capex requirements. We evaluate the level of operational redundancy, for example, because tenants view data centers as mission-critical facilities and typically expect operators to maintain a continuous service, with no interruptions. As such, we regard as favorable the implementation of increased redundancy for power and cooling, which would shield a data center operator from disruptive events such as power outages.

Power is a key cost for data center tenants and a more-efficient building can offer customers more-competitive prices. This is especially important for large-scale deployments, which are power intensive. To assess energy efficiency for data centers, we may use measures such as the power usage efficiency (PUE) ratio, which measures how much incoming power is utilized by IT equipment. Our assessment factors in potential regional differences, which may result in variation in PUE ratios, depending on humidity levels and temperatures.

At a given price point and location, modern purpose-built data centers tend to be more efficiently designed and better able to support the industry's high-density computation and cooling needs, giving them a competitive edge over older facilities. That said, older properties that have undergone major capital improvements to improve the integrity of the building, updates to cooling systems, or infrastructure improvements that reinforce redundancy would not be penalized in our assessment of competitive advantage. Although properties that house internet exchange points tend to be older, the presence of the interconnections to other customers are more important than the age of the building, especially considering the relatively small amount of space and power consumed per customer.

Technology innovations or shifts in demand that could reduce the need for the space and power provided by data centers may result in overcapacity or pricing pressure. For example, tenants who are making or planning a strategic shift toward self-built data centers, or who require less equipment, may be less likely to renew their contracts on similar terms.

We examine a data center operator's appetite for new development opportunities and its record of completing previous projects on time and within budget. Compared with many other asset classes, the complexity of construction for data centers is typically lower. That said, new developments are exposed to completion risks such as permitting delays, cost overruns, timely procurement of equipment, adequate staffing, and successful connection to a reliable power source. Development risk could be significant if the pipeline is sizable relative to the data center operator's stabilized asset base. Speculative development projects that require a company to fund construction costs over an extended period can significantly increase risk exposure--the ability to stabilize the property by securing tenants at favorable terms is subject to market conditions and other uncertainties. When evaluating development and lease-up risk, we consider the location, the operator's experience, and the nature of its expansion projects.

In some cases, operators can mitigate development risk by making "build to suit" or "powered shell" arrangements with anchor tenants that incorporate agreed upon forward-dated leases. Operators can also enter into joint ventures with third parties to mitigate risk; these enable them to split the funding costs and risks but may mean forgoing full control.

Quality of customers: An interconnected customer base and the ability to monetize these connections is the primary competitive advantage a retail colocation operator can have. The

presence of attractive customers that serve as a magnet for others can create a powerful ecosystem. Typically, multiple high-quality telecom network carriers that connect with each other within a facility create a "network effect" that attracts cloud service providers; this network can, in turn, attract enterprise customers. Data centers that exhibit significant physical interconnectivity and operate as internet exchange points are known as carrier hotels. These facilities could also house the connections required to exchange traffic from AI inferencing nodes, due to their unique capacity to provide high-bandwidth connectivity and low-latency access to a diverse pool of networks. These factors are critical to deploying AI applications that require real-time data processing and rapid response times.

In our view, a carrier hotel is very difficult to replicate, once established in a market. The high level of customer cross-connections creates a very loyal customer base and imposes high switching costs, despite the premium charged for capacity at such facilities.

If there is no such highly interconnected customer base, we view retail colocation as more commodity-like, with lower barriers to entry.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Strong market position and meaningful barriers to entry, including high upfront costs, unique subsidies or tax breaks, lack of available alternative sites, and high switching costs.	High level of competition with few barriers to entry for new entrants, including low upfront costs and available sites.
The contractual structure or regulatory framework under which the company operates is predictable, with regulatory hurdles affecting siting and permitting for new entrants, and counterparties are creditworthy. Remaining lease life is at least five years, or strong mitigants limit renewal risk, offering long-term revenue visibility.	The contractual structure or regulatory framework is unfavorable or unpredictable, exposing the company to greater competition, and uncertainty regarding margins. Shorter term leases increase exposure to renewal risk with no mitigants to protect operators.
Contracts include strong provisions to protect revenue (such as annual rent escalators and cost pass-throughs) and the provider benefits from considerable pricing power.	Lack of predictable rent escalators; limited ability to pass on cost increases; limited pricing power; and rents that are below market rates.
High-quality assets located in premium sites/markets with growth potential and access to a reliable source of power.	Unfavorable site locations and assets that are more outdated or of lower quality.
High proportion of owned assets, giving the operator full control over its assets.	High proportion of leased assets, which reduces flexibility and can expose operators to renewal risk with a landlord.
Customers lead their markets and have large end-user bases, reducing churn risks.	Customer base is lower in quality and the risk of customer churn is higher.
Strong customer satisfaction metrics and a record of attracting and retaining creditworthy customers.	Poor customer satisfaction metrics, and a limited record of contract renewal.
Tower companies	
Operates in established infrastructure markets, which reduces market disruption risks.	Operates in markets where integrated players still hold large portfolios that, if spun off, could disrupt the independent tower market.
Provides or facilitates a full suite of products, including small cells; rooftop coverage; facilities for edge computing; and fiber connections to towers, that are not dilutive to the strength of core tower lease revenue in terms of long-term predictability and stability.	Limited availability of differentiated sites, which hinders the provision of a suite of products.
The towerco owns most of the land on which its towers sit, which can minimize ground lease renewal.	Exposure to exceptional ground lease renewal and price increase risks.
Fiber companies	
Limited competition or a natural monopoly within a supportive, predictable regulatory framework that provides meaningful barriers to entry, earnings stability, or protection against volume risk.	A history of regulatory framework instability; operates within a regulatory framework that weighs on earnings predictability; or overbuild exposes the fiberco to higher volume risk.

A dominant market position and network coverage allow counterparty ISPs to connect to a large customer base, which can raise customer switching costs and protect a fiberco's bargaining power.	Limited network service area reduces the fiberco's bargaining power if overbuilt. ISPs may also face integration issues if they have to contract with multiple smaller fibercos.
Operates in mature, established fiber markets.	Operates in greenfield markets subject to significant penetration risk.
Data centers	
Located in markets that offer low-cost, reliable power sources and robust fiber connections, reducing latency and contract renewal risk.	Located in markets where power is more expensive or latency is higher, increasing contract renewal risk and jeopardizing long-term profitability.
Dominant market position and a high degree of customer cross-connections, within facilities that serve as primary internet exchange points in a market and thus command premium pricing and benefit from a network effect that may include cloud on-ramps.	Weaker market position, with fewer customer cross-connections; competition from a well-established internet exchange point in a market; or a higher proportion of managed service offerings, making it subject to greater competition and technology risk.
Situated in markets with depth and breadth of tenants, often to support cloud availability zones, reducing renewal risk.	Situated in markets that have a shallow tenant base.
High-quality assets protected from potential disruption events by a high level of redundancy; strong energy efficiency; and modern infrastructure.	Assets are housed in buildings where redundancy is limited, energy efficiency is weaker, and the infrastructure itself is older.
Limited development risk, mitigated by build-to-suit or a high level of forward-dated leases.	High exposure to speculative development projects.

Scale, scope, and diversity

We assess scale, scope, and diversity in the digital infrastructure sector based on:

- Scale of operations, relative to the markets in which the company operates;
- Geographic diversity, considering the size and maturity of the markets;
- Customer diversity and creditworthiness; and
- Diversity of contract tenors.

Scale of operations: In general, a larger portfolio of assets, or a larger service territory, is positive for digital infrastructure companies. Greater scale insulates the company from asset-specific risk, while allowing it to spread fixed costs and achieve economies of scale. That said, large scale and high diversity are not preconditions for scale, scope, and diversity to be assessed as strong. Our assessment is influenced by several factors related to how the company has positioned itself in its market, the maturity of the jurisdiction it operates in, the size of the property portfolio, the ability of the tenant to pay through the life of the contract, and the timing of the contract expiry dates.

Geographic diversity: Geographic diversity can mitigate market-specific risk. However, market quality gives context to our assessment of geographic diversity; diversifying into less-mature markets can increase risks, despite the growth opportunities. The additional operational or country risks introduced when digital infrastructure companies expand into markets that have less stable competitive dynamics; underdeveloped electricity networks or a shortage of sites with good access to power; unpredictable regulatory or legal frameworks; or more-volatile currencies can weaken our assessment of scale, scope, and diversity.

Customer diversity and creditworthiness: Most providers of digital infrastructure operate a wholesale business model, leading to an inherently concentrated customer base. That said, a diverse tenant base can support greater cash flow stability. Where companies rely heavily on a few tenants, or a single tenant, we consider the counterparty risk presented by the tenants. The ability and willingness of counterparties to make the payments due throughout the contract directly affects the digital infrastructure company's earnings and the quality of its cash flow.

Diversity of contract tenors: An evenly distributed portfolio of contract maturities can help maintain a high remaining weighted-average contract life, which contributes to long-term cash flow predictability. As such, we view a staggered lease maturity schedule favorably. In addition, diversification of contracts leads to more staggered contract renewal dates, reducing the repricing risk associated with concentrated renewal dates and eventually strengthening the negotiation power.

Tower companies

Scale of operations: Nearly all the mobile network operators (MNO) that are customers of a tower operator are looking for marketwide coverage. Therefore, we assess scale for towercos in terms of their market, and not by the absolute number of tower assets being operated. Operating leverage for towercos depends not only on having more towers but also more comprehensive coverage than other players in a market.

Our analysis of scale also incorporates a towerco's product offering. If the earnings quality of the complementary businesses matches that of the towerco business, the availability of complementary products and services can increase revenue and create more loyal customers. However, non-telecom-tower businesses may have less robust contract terms and weaker margins than the core business, as well as less predictable underlying demand. If this is the case, we may view diversification beyond the core business as negative because it increases renewal risk and revenue volatility.

Geographic diversity: Diversification across geographic markets can provide some protection for towercos against risks such as:

- The insolvency of a customer in a geography;
- Nonrenewal of contracts; or
- Market consolidation among the MNO customer base.

We could limit our assessment of scale, scope, and diversity to strong/adequate if a lack of diversity exposes a towerco to greater market-specific risk (for example, a change to the telco or towerco market structures). However, this would not be the case if the maturity and scale of a towerco's single market were superior enough to mitigate the increased exposure to single-market risk, including a track record of orderly renewal cycles in a fully independent towerco market, and structural stability amongst the towercos and telcos.

Most MNOs manage their operations at the market level, even when they are present in multiple markets. This limits the synergistic benefits for towercos of operating in multiple markets. For the towerco, this means that diversification may carry more risks than benefits. Specifically, operating in emerging markets can expose towercos to less-reliable electricity networks; a less-predictable regulatory framework; a less-stable customer market structure; or foreign exchange rate fluctuations. To offer customers the continuous service they demand, towercos may need to maintain onsite power facilities, such as diesel generators. This exposes them to commodity risks via their backup means of power generation, making it important that contractual provisions allow for the pass-through of fuel costs.

Customer diversity and creditworthiness: It is common for tenant concentration risk to be relatively high for towercos because the size of their potential customer base depends on the number of MNOs, which is typically fairly small. The earnings and cash flow quality of a towerco may therefore depend on a single tenant.

Generally, we would not cap our ratings on towercos based on exposure to a limited number of revenue counterparties because, in our view, towers provide infrastructure critical to the

provision of the MNO's own mobile service. For as long as the MNO is a going concern, and even through financial distress, we anticipate that it would prioritize maintaining access to the tower infrastructure (provided that the MNO counterparty has supportive network traffic needs). That said, the degree of MNO concentration, the weakness of the counterparty creditworthiness, and the specific contract terms with a struggling MNO may affect our assessment. For example, if out-of-market contract terms were signed to support a tower sale-and-leaseback valuation, the contract could be at greater risk of modification or breach, in the event of counterparty distress (or of nonrenewal at maturity).

Fiber companies

Scale of operations: Fiberco networks that pass more homes typically achieve better operating leverage and a lower cost per home passed relative to peers in the same market. Scale in these terms offers a fiberco greater bargaining power, thus supporting return on investment and margins by helping it negotiate on pricing and exclusivity. That said, we consider market coverage to be even more important than the absolute number of homes passed, because it factors into our competitive advantage assessment above.

Geographic diversity: Geographic diversity is not typically a key factor for fibercos that operate in concessions or monopoly markets. However, fibercos that operate in competitive wholesale markets can benefit from greater diversity, which increases their resilience to company-specific or market changes.

Customer diversity and creditworthiness: In concession markets or monopoly structures, we do not consider customer diversity to be material, so long as the same wholesale contract terms apply to all the ISPs that are a fiberco's customers. In these markets, the underlying consumer demand for fiber may be channeled through multiple ISPs but they are all ultimately supplied by a single fiberco.

Conversely, fibercos operating in competitive wholesale markets can benefit from customer diversification, which can partially mitigate the risk of churn to another provider. That said, we would not expect a fiberco to be able to secure contracts with all ISPs in a market where it competes with other fibercos, so only partial protection can be achieved.

Data centers

Scale of operations: Large-scale data center operators are often able to streamline the process of bringing additional capacity online. They may also benefit from lower construction costs due to more-efficient procurement and a deeper labor pool.

The scalability of the operator's equipment, including its access to power and cooling capacity, is key to its ability to meet customer requirements, in our view. Data center operators that can scale up within their existing facilities, or quickly expand their capacity, are better positioned to win new contracts and retain customers as their needs expand.

The absolute size of the portfolio, in terms of number of properties and square footage, could also affect its operating stability.

Geographic diversity: Customers that aim to deploy across multiple geographies may find operators with a presence in many markets more attractive as it allows for streamlined customer decision making. In addition, a geographically diverse portfolio can insulate an operator from market-specific risks.

Customer diversity and creditworthiness: We view tenant diversity favorably because:

- Wholesale providers typically cater to a single tenant, or a small number of tenants, in each building. Therefore, a larger portfolio helps to mitigate the risk that any single customer may opt to leave a given facility.
- It undermines the bargaining power that a large tenant may have at contract renewal, easing the potential downward pressure on pricing.
- Tenants from diverse industry sectors can help mitigate fluctuations in demand.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Larger than its competitors, in terms of both size and scale, in the markets in which it operates, or a leading infrastructure provider in a growing market.	Relatively small, in terms of size and scale, compared with other infrastructure providers in the market.
Sufficient geographic diversity in attractive and mature markets to insulate the company from market-specific risks.	Concentration in one market that is small, immature, or exhibits volatility.
Tenant base is diverse, with no meaningful customer or contract maturity concentration risk. Where customer concentration is structural, customers are highly creditworthy or contractual relationships are strong enough that we can rely on payments continuing for the remaining life of the contract.	The company depends on one or more tenants that have poor credit quality, or is exposed to clustered lease maturities within the next few years.
Focus on high-quality digital infrastructure businesses, without significant dilution from other businesses that may have weaker contractual structures.	High dilution from other businesses that have weaker contractual structures.
Strong likelihood that the contract is renewed.	Contract renewal is uncertain.
Tower companies	
Has gained sufficient scale in its market to address customer coverage needs.	Operates a network with limited services or has limited network market coverage.
Diversification across complementary product lines that increase customer loyalty without being dilutive of earnings quality.	Diversification to riskier assets that have a weaker quality of earnings (for example, they are less profitable or less stable).
Fiber companies	
Operates in one or several jurisdictions where regulation is predictable or in markets that have healthy supply-and-demand conditions; these characteristics support higher penetration and take-up rates.	Operations are concentrated in a jurisdiction where regulation is unpredictable or in a market that has unfavorable supply-and-demand conditions.
Data centers	
Scalable platform to quickly roll out additional capacity and meet evolving customer needs while benefitting from efficient procurement of equipment.	Small in scale or unable to expand in line with customer needs.
Global presence, a strong market position, and high-quality assets that enable large tenants to streamline their decision making as they deploy across multiple regions.	Assets are lower in quality and the company is concentrated in one or a few markets, or participates in several markets where its competitive position is weak.

Operating efficiency

We assess operating efficiency in the digital infrastructure sector based on:

- Cost structure and competitiveness, or contract type;
- Capacity utilization and operational resilience; and
- Capital intensity, including property management and development pipeline.

Our key consideration when assessing the operating efficiency of digital infrastructure companies is the degree to which its long-term contracts support cost pass-through. The higher the proportion of costs that can be passed through, the better, in our view. Contracts may also include price escalators or other features that reduce the company's exposure to cost volatility. Our assessment also examines how companies offset their high operating leverage by optimizing capacity utilization and increasing the operational resilience of their assets (based on measures such as level of network operational uptime).

Tower companies

Cost structure and competitiveness: In many markets, it is standard for towercos to pass through a significant range of costs to MNOs. These may include:

- The cost of fuel and power;
- Rental costs; and
- Maintenance costs.

Cost pass-throughs shift operational costs to the tenant, thus protecting the towerco's earnings stability. That said, a towerco's exposure to commodity risk is typically not perfectly passed through and this can increase margin volatility and weaken credit quality. Commodity risk is incurred in markets where grid reliability is poor and the towerco uses diesel fuel to power back-up generators.

Some towercos report both revenue and expenses on a gross basis, that is, including pass-through costs. Because this understates their EBITDA margins, we endeavor to consider margins net of the pass-through costs, in such cases.

Capacity utilization and operational resilience: Operating leverage is typically high for towercos. Onboarding colocation tenants can boost this, bringing in incremental revenue without requiring a similar level of operating expenditure. The capex needed to support colocation is also much lower than that needed to build a new site. To monitor the level of colocation, we track the average number of tenants per tower (known as the tenancy ratio).

We measure operational resilience, another key indicator, by the percentage of network operational uptime and the towerco's record of adhering to its contractual parameters. Given the passive nature of the assets, operational risk is low--uptime is typically close to 100%. In regions subject to physical risk from extreme weather events, we expect towercos to ensure that assets under their control are hardened and resistant to outages. In emerging markets, we evaluate the reliability of its power provider and check that it has implemented back-up power generation.

Capital intensity: Maintenance costs for towers are largely passed through to customers and the need to invest in existing sites is relatively low, given that they are passive assets. In addition, tower infrastructure use has matured in most markets, even where towers are still predominantly held by integrated telcos--there are almost no pure greenfield buildouts, outside of build-to-suit expansions. Therefore, we expect maintenance and investment costs to only rarely have a negative effect on operating efficiency.

However, if a towerco were to aggressively invest its capital in expansion and development, our view of its operating efficiency would weaken, especially if the projects were speculative, rather than precontracted build-to-suit projects, or if the tower company had a weak record of developing projects on time and within budget.

Fiber companies

Cost structure and competitiveness: Typically, the higher the penetration and take-up rates for fiber in a given market, the wider the base over which operating expenses are spread and the higher a fiberco's EBITDA margin. For wholesale fibercos, the key operating expenses are their overhead expenses. Their sales and marketing costs are low to nonexistent, giving them higher operating leverage compared with retail fibercos. For regulated fibercos, key operating costs would typically be expected to be recouped in the allowed returns.

Capacity utilization and operational resilience: Our calculation of the maximum potential demand for fiber infrastructure by ISPs is based on the size of the population and the number of households in each market. This, in turn, affects a fiberco's maximum profitability. In the case of concessionaires, we analyze the pricing regime and the margins that it allows the fiberco. For mature assets where penetration is high and there is little competition, margins can surpass 70%.

Capital intensity: While a fiberco is still building out its network, its cash flow conversion is likely to remain weak and its capex requirements high. However, transitioning to an operational phase from a predominantly build phase causes execution and cost escalation risks to plummet. Once past the build phase, capital intensity is likely to be low, given that fiber has lower maintenance needs than traditional fixed networks and cash flow conversion, especially after take-up has advanced, is high.

In some cases, the buildout of the fiber network is undertaken as a private-public partnership. In others, the government or regulator may provide some or all of the funding, which we view as credit-positive because it eases the capital intensity of the project and reduces the company's cash needs.

Data centers

Cost structure and contract type: Energy supply is typically the largest operating expense for data center operators. Hence, we regard the degree of exposure to the cost of power as critical to our assessment. We view triple-net leases (under which all operating costs and risks are passed to the tenant, including taxes, insurance, and electricity costs) as the most favorable. Wholesale providers also commonly use contracts such as modified gross leases, which allow for full power cost pass-throughs (that is, "metered power").

Conversely, retail colocation operators typically bear more of the risk of cost increases. These providers may mitigate this through contractual provisions that allow for price adjustments if power costs spike. We also consider whether their hedging strategy is supportive or whether other factors improve their ability to pass along cost increases. For example, customers may be willing to absorb price increases for data centers they consider mission-critical or that exhibit significant cross-connects within the facility.

Retail operators may also have sizable rental expenses if they do not own their properties. Their labor costs are typically higher than those of wholesale providers because they cater to a larger customer base and so require a larger sales and engineering team. This can cause EBITDA margins to be lower. For these operators, we may also review operating metrics such as EBITDA per square foot, which indicate an operator's success at monetizing its space.

Capacity utilization and operational resilience: In our view, capacity utilization is a more uniform and relevant measure of operating efficiency than operating margins. To calculate it, we first measure vacancy by power availability or square footage. We then measure how well the space in use is being monetized based on pricing indicators (such as U.S. dollar per kilowatt per month or monthly recurring revenue per cabinet).

Wholesale providers often maintain high occupancy levels that support stable cash flow growth when combined with rental growth. In addition, they may have fewer tenants with longer leases in each building and typically use forward-dated leases when expanding the space available. By contrast, facilities used by retail colocation providers typically operate at a somewhat lower utilization rate. This is because retail properties are not subject to forward-dated leases and operators typically aim to have space available so that they can offer immediate access to additional capacity.

Capital intensity: We regard the effective management of development or redevelopment projects as an important aspect of operating efficiency. It is important that projects be completed on time and within budget if the profit potential of the investment they represent is to be fully realized. We view favorably a company that undertakes significant development and redevelopment projects and completes them on time and within the initial budget.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Competitive cost structure with a high level of cost pass-through, including power costs, or the presence of built-in price escalators or other features that can reduce the digital infrastructure company's exposure to cost volatility.	Lower-than-average proportion of costs are passed through to tenants, and contracts lack other features to protect against increases in costs, especially the cost of power.
High utilization and revenue per asset unit results in an EBITDA margin consistently above peers.	Low utilization and revenue per asset unit results in an EBITDA margin consistently lower than peers.
Maintenance and development projects are effectively managed. Projects are either limited in size, relative to the overall company, or execution risks such as the risk of a delay in reaching full occupancy have been limited.	Development projects are subject to delays or cost overruns, or are highly speculative.
Tower companies	
Above-average number of tenants per tower and high lease renewal rates.	Lower-than-average tenancy ratios.
High network operational uptime and a record of adhering to contractual parameters.	A history of failing to meet the network operational uptime defined in contracts, which could lead to higher churn rates and compensation payments.
Fiber companies	
High fiber penetration and take-up rates, reflecting a mature market. Management makes proactive efforts to anticipate demand by increasing the residential homes passed in areas with higher growth prospects.	Low penetration and take-up rates that weigh on EBITDA margins.
Low execution and cost escalation risks because the buildout is complete or substantially complete, or the government has provided partial or full funding for the buildout stage.	Exposed to the material execution and cost escalation risks associated with the build phase of fiber networks.
Data centers	
High occupancy levels and low customer churn rates.	Vacancy levels or customer churn rates are above the industry average
Operating costs are below the industry average.	Operating costs exceed the industry average.
Favorable lease contract terms that allow the raising of rents, combined with high renewal rates.	Leases have a shorter term and the lease renewal rate is below average.
Portfolio of properties that perform well and have above-average capacity utilization and above-average yield per square foot.	Outmoded properties that do not function as efficiently, so that rents are below the market average and utilization by total space or power output is low. Higher vacancy rates depress the yield per square foot.
Effective management of property developments and a record of on-time completion and ramp up.	Poor project management of property development, with projects late to completion and ramp up.

Profitability

In line with our corporate methodology, our key indicator of profitability when assessing a digital infrastructure company is our adjusted EBITDA margin.

Financial Risk Profile

Core ratios

Digital infrastructure companies typically pay significant debt service costs due to their stable cash flows and ability to support higher debt loads; therefore, funds from operations (FFO) to debt is an important measure of their cash flow/leverage and ability to service debt. We also consider debt to EBITDA to be a core ratio, in accordance with our general corporate methodology.

Supplementary ratios

For digital infrastructure companies, we use the supplemental ratios provided in our general corporate methodology. In addition, for data center companies that own significant real estate assets, we typically consider debt to debt-plus-equity ratio (that is, the debt-to-capital ratio) to be the best supplemental ratio for analyzing this aspect of their business. If we determine that the value of the real estate assets under ownership provides additional financial flexibility not already captured by our core ratios, we may use this supplementary ratio in our cash flow leverage assessment.

Our debt to debt-plus-equity benchmarks differ according to the accounting method a company uses to value its properties. For companies that use historical cost-basis accounting, the standardized depreciation of assets for financial reporting purposes may not convey real market values. Indeed, the value of well-positioned properties may appreciate over time, even as the equipment in the building--such as generators, power distribution units, uninterruptable power supplies, transformers, and air conditioning--depreciates. This equipment generally has a long useful life lasting 20 to 40 years. For this reason, in assessing the financial leverage of such companies, we consider the debt-to-debt-plus-equity supplementary ratio on an undepreciated basis; that is, we add accumulated depreciation back to equity.

Where property values are marked to market (for example, under International Financial Reporting Standards), we apply somewhat stricter benchmarks because the property values used are typically higher than those used when properties are valued on a historical cost basis.

Digital infrastructure: Debt to debt-plus-equity

	Historical cost basis (undepreciated basis) (%)	Fair value (%)*
Minimal	Less than 30	Less than 25
Modest	>= 30-40	>= 25-35
Intermediate	> 40-55	> 35-50
Significant	> 55-65	> 50-60
Aggressive	> 65-70	> 60-65
Highly leveraged	Greater than 70	Greater than 65

*Used where property values are marked to market.

Time horizon and ratio calculation

While not typical, if we believe that the current and two subsequent forecast financial years are not fully representative of a company's financial risk profile, we may calculate ratios over a longer period, in accordance with our corporate methodology. For example, digital infrastructure assets often require heavy upfront investments that depress credit metrics; this is then followed by periods of high revenue visibility. If we consider a company's long-term financial policy commitment to be credible and supportive, while development risks are low and forecast revenue depends on reliable contractual offtake agreements, we may extend our forecast horizon to four years from the typical two years.

Volatility tables

We apply the low volatility table to a digital infrastructure company if it fulfils all the characteristics below:

- Has a CICRA of at least '2';
- Has a competitive position assessment of at least strong;
- Is forecast to derive at least 90% of its operating cash flow from revenue streams that we view as predictable because they are supported by firm, long-term contracts that typically have an average remaining life of about 10 years, with renewal on similar terms highly likely; or because they operate in an established regulatory, contractual, and legal framework we view as supportive, with a low risk that political intervention would have a significantly negative effect; and
- If the company has engaged in other activities, they are not seen as high-risk or volatile.

We apply the medial volatility table to a digital infrastructure company if it does not qualify to have the low volatility table applied but does fulfil all the characteristics below:

- Has a CICRA of at least '3';
- Has a competitive position assessment of at least satisfactory;
- Is forecast to derive at least two-thirds of its operating cash flow from revenue streams that we view as predictable, because they are supported by firm contracts with limited or low renewal risk; or because they operate in a regulatory, contractual, and legal framework we view as supportive, with a low risk that political intervention would have a significantly negative effect; and
- If the company has engaged in other activities, they are not seen as high-risk or volatile.

In all other cases, we apply the standard volatility table.

Digital infrastructure glossary

AI inferencing--Real-time processing that occurs when a trained large language model makes predictions or draws conclusions about new data.

Build-to-suit-- A facility designed and built to meet the specific needs of a single tenant.

Churn rate--The proportion of customers who terminate their contract within a specific time period, typically calculated as a percentage of towers' leases or fiber lines, or of total revenue for data centers.

Cloud availability zone--A geographically isolated data center or group of data centers within a region, designed to ensure high availability and fault tolerance by isolating critical components like power, cooling, and networking from other zones, thus allowing cloud applications to continue functioning even if one zone experiences an outage.

Cloud on-ramp--A direct, private connection offered by a cloud provider inside a colocation data center, bypassing the public internet.

Fiber penetration rate--The percentage of total customers in a market that have subscribed to a fiber service.

Fiber take-up rate--The percentage of customers passed by a fiber network that have subscribed to its services.

Interconnected data center--A type of retail data center that has a large number of tenants whose equipment is physically cross-connected to that of other tenants within the same building, using fiber links.

Internet exchange point--A physical location that forms part of the internet's backbone because internet service providers, content delivery networks, cloud providers, and other participants connect within it to exchange data traffic.

Internet service provider (ISP)--A company that provides retail consumer and business subscribers with access to the internet.

Lease-up risk--Risk that a facility, particularly a development project, is not fully leased. Can include recontracting risk at the end of initial leases.

Powered shell--A wholesale data center that provides the exterior structure, power, and connectivity but leaves the interior empty for the tenant to customize with racks, cooling systems, backup generators, and other necessary equipment.

Retail data center--A smaller facility that provides space, power, and cooling to a variety of tenants. Operators sometimes lease space from wholesale providers.

Take-up risk--Risk that a fiber network fails to achieve a given take-up rate; for example, because of the low fiber penetration rate in its market or competition from other fiber providers.

Wholesale data center--A large-capacity facility that provides space, power, and cooling to a few or a single large enterprise, technology company, or retail colocation tenant.

Section 14 | Engineering And Construction

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the engineering and construction (E&C) sector based on the company's:

- Share of its key markets or regions, as an indicator of its brand effectiveness or ability to execute;
- Reputation and brand recognition;
- Perceived financial stability; and
- Technology offering.

Market position: A strong market position offers a significant competitive advantage. In our experience, most E&C companies that have a sizable backlog under contract and larger market shares relative to the addressable market are able to gain a pricing advantage and those with effective sales teams can maintain sales performance when market conditions are unfavorable.

Reputation and brand recognition: Clients in the E&C sector are reluctant to award contracts to lesser-known companies that may not have the experience to successfully execute a contract. A strong reputation is therefore vital if an E&C company is to secure contracts--particularly larger ones. Reputation can also influence customer loyalty and pricing power. In our view, the leaders in this sector have demonstrated the capacity to operate in various regions and successfully execute projects around the world. In assessing reputation, we consider a company's history of completing contracted work on time and on budget, while complying with local and regional laws and regulations. We also examine safety records, including the frequency of safety incidents.

Perceived financial stability: Large E&C projects can sometimes take years to complete. Clients do not want to have to change contractors in the middle of the project because their contractor is in financial distress. Indeed, they sometimes require companies to provide letters of credit (LOCs) from banks or surety bonding lines in order to bid for and secure work. If an E&C company is to continue to secure work, it is therefore important that both clients and the providers of LOCs and surety bonds perceive it as financially stable.

This provides customers with the necessary assurance that an E&C company has sufficient financial strength to withstand unexpected occurrences, such as large cost overruns. In assessing the perception of financial stability, however, we also incorporate the company's record of winning long-term projects and of providing ample surety bonding and LOC capacity for bidding purposes. Where companies exhibit a willingness to take on more leverage, or have little or no capacity to offer surety bonds or LOCs, we see perceived financial stability as weaker.

Technology offering: E&C companies can gain a considerable competitive advantage through a strong technology and engineering offering. Those that can

offer differentiated services generally benefit from stronger pricing power than those offering more commoditized services. Customers may also prove more loyal to companies that have more-specialized technology offerings, such as in-demand, proprietary technologies or designs. We see companies that provide commoditized E&C services as vulnerable to new competitors entering their markets and to increased pricing pressure from customers.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A strong reputation and brand recognition.	A weak reputation and limited brand recognition.
A stronger market position compared with peers.	A weaker market position compared with peers.
An ability to win projects based on perceived financial stability and surety bond capacity or LOCs for bidding purposes.	Not perceived as financially stable, or limited surety bond or LOC capacity when bidding on contracts.
A more-specialized technology offering.	A more-commoditized product offering.

Scale, scope, and diversity

We assess scale, scope, and diversity in the E&C sector based on:

- Size of a company's revenue base or sales volume, by number of projects or contracts;
- Diversity and attractiveness of the end markets it participates in;
- Degree of concentration by customer and type of contract; and
- Range of services provided.

Revenue base: The size of an E&C company's revenue base, compared with the size of its target markets, can indicate the strength of its market position. Because E&C companies that have larger revenue bases typically also have the market share, reach, scale, and capacity to operate in various regions, they gain an advantage when bidding for contracts. Clients, especially those with complex global projects, are reluctant to award contracts to companies that may lack the scale or resource infrastructure to successfully execute them.

When assessing the revenue base, we may exclude any flowthrough revenue derived by purchasing material or equipment on behalf of clients without making any profit on the transaction. Conversely, we may include revenue that was excluded from total sales because the E&C company attributed it to a joint venture.

Diversification: Participating in a variety of attractive end markets generally supports more stable financial performance at E&C companies, especially if the various end markets operate on different cycles. Although some downturns are severe enough to affect all markets, diversification helps E&C companies limit exposure to risks related to any one of its projects, or to a single region, end market, or client. Our assessment of scale, scope, and diversity is influenced by the number of contracts a company typically works on, and their diversity in terms of contracted amount. We also consider the degree of concentration in the backlog by end markets, geographies, and clients. If we regard diversification as stronger than average, we would not expect the company to be significantly hampered by difficulties affecting a single project or customer.

Range of services: In general, we expect a broader range of service offerings to boost a company's scale, scope, and diversity. The types of service most commonly offered by E&C companies are engineering and design, construction, and maintenance work. Of these, we

consider that construction carries the most risk, with large, complex, first-of-a-kind, fixed-price construction projects being the riskiest because of their higher potential for cost overruns.

As projects become more complex, E&C companies that can provide a range of services throughout the project life cycle gain an advantage. Such companies tend to be more successful in securing repeat contracts and can capitalize on their long-term relationships with customers. In some cases, construction companies will collaborate with their client throughout the construction process to minimize costs for the client.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Revenue base and target market are larger than those of other industry participants.	Revenue base and target market are limited in size compared with those of other industry participants.
Contracts and backlogs are well-diversified by geography, end market, client, and contract size.	Contracts and contract backlogs show some concentration to a single or a few regions, end markets, clients, or contracts.
Offers a wide range of services, including engineering and design, procurement, construction, and maintenance work.	Offers a limited range of services or provides a niche service.

Operating efficiency

We assess operating efficiency in the E&C sector based on:

- The company's record on contract wins; changes to the value of its contract backlog; and the rate of order cancellations by market, compared with peers;
- Project execution, measured by the size and frequency of realized contract losses; and
- The degree of flexibility in the company's cost structure.

Contracts: Highly competitive bidding processes can distort rates of contract wins for E&C issuers, particularly if the process is undisciplined. If the number of contract wins is temporarily elevated or unsustainably high, it could signal weaker operating efficiency and margin degradation. We look at each company's contract wins, the changes in the value of its backlog, and its record of order cancellations, over a period of time, to normalize for one-time events.

Execution: Completing an E&C project profitably and on time is difficult. As a result, reported results can be highly variable. Project execution risks inherent in the industry include client cancellations and delays, change orders, client litigation, the availability of raw materials, problems with labor availability and productivity, weather events, and subcontractor risk. That said, an E&C company can significantly improve its operational performance if it has effective internal risk management policies and procedures. These may relate to project selection, contract provisions, management of subcontractors, or pricing, and can steer a company away from projects that are exposed to more risk.

We acknowledge that it is impossible to avoid all project risks, all the time. Therefore, all E&C companies, even those we assess as strong, will experience occasional cost overruns. However, in our view, companies that experience infrequent, smaller cost overruns are better operators than those that more frequently incur charges against projects or face very large cost overruns. Historically, fixed-priced contracts have proved to be most exposed to cost overruns--reimbursable contracts mitigate cost volatility and typically generate steady earnings and cash flow.

Cost structure: Most companies in the E&C industry have a relatively low proportion of fixed costs, which is an advantage. A low fixed-cost base allows a company to quickly scale back

overhead expenses during a cyclical downturn. Nevertheless, because the level of vertical integration varies from company to company, so does their cost structure. Some companies are deeply vertically integrated and have in-house building material sites and machinery fleets. This can provide them with direct access to strategic raw materials, often at a low cost. Although this is an advantage when capacity utilization is high or raw materials are in short supply, it can be a burden when capacity utilization falls. Where the bulk of services are performed in-house, cost flexibility in a cyclical downturn is generally lower and capital intensity may be relatively high.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Compared with peers, contract win rate is high, the backlog is sizable, and there are fewer order cancellations.	Lower contract win rate and smaller backlog than peers.
Contract losses are infrequent compared with peers.	Frequent contract losses or prolonged delays.
Project execution has been successful over several years, with most projects being profitable for the contractor and delivered on time and on budget.	Project execution has been poor for several years, with the contractor making sustained losses on projects following delays or cost overruns.
A relatively flexible cost structure, as demonstrated by lower operating leverage than peers.	Cost structure is less flexible than average because of high fixed or semifixed costs.
Profitability is less sensitive than peers to inflation or other fluctuations in the cost of labor or raw materials.	Profitability and margins are highly sensitive to inflation or other fluctuations in the cost of labor or raw materials.

Financial Risk Profile

Supplementary ratios

Because E&C companies are often subject to high working capital swings, FOCF to debt is our preferred supplementary ratio. We consider it likely to offer a more accurate measure of a company's cash flow in relation to its financial risk profile than EBITDA or FFO, which may overstate financial strength. Working capital may be affected by advanced payments on projects, delays in collecting accounts receivable in a downturn, or fast growth.

Capex on maintenance, as a percentage of sales, is typically fairly low for E&C companies, which supports their FOCF generation. Where a company's capex as a percentage of sales is relatively high, compared with peers, CFO to debt may be a more useful supplementary ratio.

Volatility adjustment

CFO at many E&C companies is volatile because they experience large working capital swings and may be subject to unexpected (and often large) cost overruns. Therefore, our final cash flow/leverage assessment for some E&C companies may include a volatility adjustment.

Modifiers

Liquidity

E&C companies--especially general contractors that take on large, fixed-price contracts--often receive sizable payments in advance. These are worked off over a relatively short period of time as the project moves from the engineering phase to the procurement and construction stages. Thus, the total cash balance, by itself, does not allow us to assess liquidity in full. Our assessment

of liquidity therefore incorporates the potential for working capital swings associated with advanced payments or contract-related liabilities.

In addition, clients often require E&C companies to offer a large LOC as proof of financial security when they bid on a contract. In our view, such a financing arrangement can erode the overall liquidity position. The banks typically take the amount covered by a LOC out of an existing line of credit, such as a revolving credit agreement. For each project requiring a LOC that a company bids on, or is executing, it has to restrict a portion of its liquidity. Therefore, we subtract the LOC outstanding from the available revolving credit facility.

Section 15 | Environmental Services

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the environmental services sector based on:

- Market position;
- Quality of service; and
- Asset base.

Market position: Having a leading share of a market can give a company a significant competitive advantage over peers, by helping to bolster pricing and protect sales performance in a downturn. When assessing market position, we consider the size of a company's revenue base, its market share by region and segment, and the degree of competition in the markets in which it participates. In some specialized markets, environmental services companies benefit from contractual protections, which increase their pricing power and make their customer base more stable. Therefore, we consider companies that focus on specialized markets more favorably than those that are heavily exposed to price-competitive markets. Market position may also be strengthened by effective marketing strategies, a strong sales force, and demonstrated technical expertise, particularly as new opportunities for growth arise.

Quality of service: Demonstrably better service quality, as measured by the timeliness of service and low number of missed pick-ups, can also give environmental services companies an advantage and help them generate sales. Other measures we consider when evaluating the quality of service include contract renewal rates, reputation, and brand recognition in the marketplace.

Asset base: Access to suitable waste stream disposal facilities that have ample capacity can represent a significant barrier to entry. Fixed assets such as landfill sites and incinerators are important, highly profitable, and rarely available for acquisition. Constructing new facilities, including installing the plant and equipment required, is time-consuming and entails significant capital investment. Most importantly, it is usually difficult to secure the government support and permits necessary to construct such facilities. In our view, companies that only control one aspect of the waste disposal process are at a disadvantage, compared with vertically integrated environmental services companies. In our view, integrated firms are more likely to sustain solid profitability through commodity price cycles. We consider specialized equipment, such as truck fleets enabled with telematics to optimize routing efficiency or those that run on alternative fuels or power sources to optimize operational costs, to be part of a healthy asset base.

Sector description

Companies that derive more than half of their revenue from the collection, treatment, transportation, and disposal of various waste streams.

Subsectors	Typical CPGP
Environmental facilities	Services and product focus
Solid waste	Capital or asset focus

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Leading market share positions in the markets in which it competes.	Rarely holds a leadership or near-leadership position in the markets in which it participates.
Participation in favorable markets, such as those where contractual protections apply.	Operates in unfavorable markets subject to intense price competition, where pricing gains are difficult to achieve.
High contract renewal rates, timely collections, greater ease of billing, favorable brand recognition, and other factors indicate that quality of service is high.	Quality of service is average or poor.
Vertical integration offers control over multiple aspects of the value chain, including the possession of (or cost-effective access to) key fixed assets such as landfill sites and incinerators that have sufficient capacity.	Operations are not vertically integrated, or the company is unable to obtain access to disposal sites and other fixed assets at an affordable price, forcing it to pay high prices to suppliers for access.

Scale, scope, and diversity

We assess scale, scope, and diversity in the environmental services sector based on:

- The location and diversity of the markets in which the company operates;
- Market characteristics such as supply and demand and the range of services on offer; and
- Concentration by customers and suppliers.

Although some downturns are severe enough to affect all markets, we generally expect participation in a variety of attractive markets to support more stable financial performance during market downturns. We evaluate the relative attractiveness of markets based on size, demographics, growth prospects, and the intensity of competition. Potential profitability and exposure to downside risks are both heavily influenced by the diversity and attractiveness of the markets in which an environmental services company competes, and how it has positioned itself in those markets. We therefore examine its pricing and service offerings in each market. Customer and supplier relationships and concentrations are also important to our assessment.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Participates in multiple markets that have favorable supply-and-demand fundamentals and are not closely correlated.	Participates in only a few markets and these have limited growth prospects, are highly competitive, or are closely correlated to one another.
Offers a range of services that cover different aspects of waste management, or different types of waste.	Services are narrowly focused on a particular customer segment or type of waste stream, especially a competitive or downscale segment that is more capital-intensive, cyclical, or commodity price-dependent.
Customers and suppliers show broad diversification.	Customers or suppliers are highly concentrated.

Operating efficiency

We assess operating efficiency in the environmental services sector based on:

- The company's ability to achieve economies of scale;
- Cost position, relative to peers;
- Relative flexibility of the cost structure; and
- Productivity, including how that is affected by the efficiency of the company's route network.

Economies of scale: More efficient operations generally enable an environmental services company to generate larger profit margins than its peers, whatever the prevailing market conditions. Companies typically achieve better operating margins than their peers by commanding higher prices and through the stronger operating leverage provided by scale. Larger companies gain an advantage when competing at a national level for contracts with commercial customers. If they have centralized purchasing functions, they can harness their size to obtain lower prices from fleet and equipment suppliers and negotiate lower interest rates and insurance costs. They also have the resources required to invest in technology, including up-to-date information systems and routing software. In small, local markets, scale may boost the pricing power of an environmental services company, but only by a limited amount.

Cost position: We also consider its relative cost position versus industry peers; whether its cost structure is flexible enough to absorb declines in demand; the ability of the company to withstand input cost pressures, including those pertaining to labor, fuel, and commodities; and its working capital management characteristics.

Our primary measure of a company's cost position is its EBITDA margin profile. We also monitor other measures that help us evaluate the company's cost efficiency and capital intensity. These include gross margin, SG&A expenses to sales, and capex to sales. We consider both the overall cost and margin profile of the company and those of its various reporting segments to be important aspects of our analysis. For example, the ratio of SG&A expenses to sales is compared against peers to establish whether overhead costs are being managed at a competitive level.

Cost structure: A flexible cost structure reinforces a company's ability to reduce costs to limit margin deterioration in a downcycle, or to pass on increases in input costs. In assessing cost flexibility, we calculate the proportion of fixed to variable costs, the operating leverage, and exposure to fuel costs and third-party disposal costs (including the pass-through profile for such costs). We also evaluate the effectiveness of vertical integration and outsourcing, the extent of unionization in the workforce, and any pension cost considerations.

Route efficiency: Efficient routing is vital for transport-intensive services such as solid waste collection. The strongest companies are able to ensure that their collection routes are optimized to reduce the time and expense required to service a given route. Relevant factors include route length, number of customers served, and types of waste collected. Increasingly, services companies have outfitted truck fleets with telematics and sensors to assist in this effort.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Economies of scale and other efficiencies enable profitability to consistently exceed the peer average.	Profitability is consistently weaker than peers.
Effective and cost competitive administrative functions (as measured by SG&A costs as a percentage of revenue)	Ineffective or costly administrative functions (as measured by SG&A costs as a percentage of revenue)
Routing is executed in a highly efficient manner and the efficiency of routing is continuously monitored to improve productivity.	A poor record of timely and efficient waste collection, which may be indicative of suboptimal route efficiency and inadequate planning.
Strong relationships with the labor force, including any unions.	A history of workforce disruptions and delays in negotiating amenable bargaining agreements with organized labor that have significantly dented profitability.

Financial Risk Profile

Supplementary ratios

If the preliminary cash flow/leverage assessment is intermediate or stronger, our preferred supplementary ratio for companies that provide environmental services is FOCF to debt. This enables us to incorporate the impact of working capital and capital spending cycles, which can significantly shape cash flow generation patterns through the cycle. If the preliminary cash flow/leverage assessment is significant or weaker, we may give greater importance to FFO plus cash interest paid to cash interest paid and EBITDA to interest.

Volatility tables

We apply the low volatility table to an environmental services company if it meets all of the following conditions:

- It has a CICRA of '2' or lower;
- It derives most of its revenue or EBITDA from its participation in less-cyclical segments of the industry that are not particularly exposed to commodity price volatility (such as franchise-protected markets in municipal waste, or medical waste);
- It has a preliminary competitive position assessment of strong or better; and
- Volatility of profitability has historically been assessed at '1', and is expected to remain at that level.

We apply the medial volatility table if a company:

- Has a CICRA of '2' or lower;
- Derives most of its revenue or EBITDA from its participation in less-cyclical segments of the industry that are not particularly exposed to commodity price;
- Has a preliminary competitive position assessment of satisfactory or better; and
- Volatility of profitability has historically been assessed as '2' or better, and is expected to remain at that level.

In all other cases, we apply the standard volatility table.

Section 16 | Forest And Paper Products

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the forest and paper products sector based on:

- Business strategy and market position, based on market share and the attractiveness of end markets;
- The proportion of revenue or earnings derived from value-added products;
- Any barriers to entry that could protect participants in a company's key segments; and
- Commitment and ability to sustain reinvestment in production assets.

Business strategy: Most products in the forest and paper products industry are commodities and offer limited opportunity for differentiation. In addition, demand in some markets is subject to structural, long-term decline because of the rise of competing technologies and materials. As a result, we consider the relative attractiveness of a company's end markets and its market share by sales or position.

Product mix: To assess the attractiveness of a company's product mix, we consider product-line maturity; growth potential; substitution risks; and the balance between value-added and commodity-grade products. Although demand for graphic paper is in structural decline, we see adequate long-term growth potential for certain wood fiber-based products (such as corrugated packaging, biofuels, etc.).

In our view, there is less scope for a forest and paper products company to achieve higher-value products through quality, service, and brand recognition, compared with other industry sectors. Nevertheless, it can be an important consideration in some instances--such as biofuels or specialty pulp.

Barriers to entry: The high capital intensity of the industry creates a barrier to entry. In addition, because transportation costs are high, relative to the value of most forest and paper products, close proximity to key raw materials, such as wood fiber, can also provide a strong barrier to entry. Some companies mitigate this through vertical integration.

Sector description

Companies that derive more than half of their revenue from harvesting timber or converting wood or recycled cellulose fiber into products to be sold as pulp, paper, or converted wood products.

Subsectors	Typical CPGP
Forest	Commodity focus/cost driven
Paper	Commodity focus/cost driven

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A strategy that is well-aligned with industry trends and is expected to enable the company to maintain its market position within relatively attractive product markets.	Weak market share and position in unattractive product markets.
A higher-than-average proportion of value-added products, giving the company the ability to influence pricing.	The company typically follows others on pricing or has material exposure to structural declining product segments, for example, graphic paper.
Able to sustain capital investment, combined with affordable energy sources, proximity to raw materials, and access to customers.	Low barriers to entry in its key product segments.
A demonstrated commitment to reinvesting in its production assets throughout the cycle.	An inability to sustain the required level of investment in its production assets throughout the cycle.

Scale, scope, and diversity

We assess scale, scope, and diversity in the forest and paper products sector based on:

- The size of a company's revenue base and unit sales volumes;
- The extent to which cash flow is derived from products or geographic regions that are independent or that have low correlation;
- The number of producing assets operated; and
- Concentration by customer or supplier.

Revenue base: Size typically offers forest and paper products companies a competitive advantage. Greater breadth and scope of operations, combined with economies of scale, contribute to higher profitability. In addition, we expect a company that operates more producing assets, across multiple locations, to find it easier to mitigate the risks to its operating performance associated with unforeseen or required maintenance shutdowns of its plants or mills.

Geographic and product diversity: Where companies offer a portfolio of products across different geographic regions, they typically see less volatility in their operating and financial performance. The less correlated the regions, the greater the protection against adverse changes to economic prospects in one of the regions or a fall in demand or pricing pressures affecting a particular product. For example, globally diverse forest and paper products companies that have exposure to the growing forest and paper products markets in emerging economies are typically better able to mitigate demand risks within mature or declining product markets, such as in North America and Western Europe.

Concentration by customer or supplier: We view a concentrated customer base as a risk because the loss of a key customer (for commercial or other reasons) could negatively affect the company. We also consider whether reliance on certain suppliers could cause operational problems. Levels of interdependence between suppliers and customers in the forest and paper products industry vary; this may somewhat offset the risks associated with a dependence on a few customers. In our view, sole-supplier arrangements, such as a long-term agreement to supply wood fiber to a customer, are favorable. Forest and paper products companies may also harness proprietary technologies or joint product development to create or bolster long-standing relationships with customers.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Larger than peers by revenue (linked to production capacity).	Smaller than peers by revenue.
Offers a broad range of products serving different end markets; typically, the various products are subject to different economic cycles in their respective geographies.	A narrow range of product offerings serving a single end market.
Operates multiple production assets.	Few production assets, or just one.
No significant customer concentrations, or any dependence is mitigated.	Assets, customers, or end markets show geographic concentration.
Raw materials are readily available from multiple sources, or stocks have been secured through long-term arrangements with well-capitalized suppliers.	An overreliance on a single supplier, which cannot be easily replaced, for raw materials.

Operating efficiency

We assess operating efficiency in the forest and paper products sector based on:

- Age, size, and location of production assets;
- Affordability and access to raw materials and energy (including the benefits of any vertical integration); and
- Flexibility of labor costs.

Operating efficiency is important to our view of competitive position in this industry because most forest and paper products are commodities that offer no price differentiation. Therefore, profitability is ultimately determined by efficiency.

Characteristics of production assets: Newer or larger machines offer efficiency benefits, not only by lowering energy costs but also by improving staff productivity. Although logistical costs will be lower if production is located near customers, we consider whether there are disadvantages in terms of labor cost flexibility and energy and fiber supply costs.

Raw materials: Access to low-cost raw materials is key. For most paper and wood products manufacturers, fiber costs comprise a significant proportion of total operating costs. Therefore, we view access to low-cost fiber as a competitive strength. Likewise, companies may purchase energy at favorable prices thanks to favorable market or contract conditions in specific countries or regions, through direct ownership of energy generation, or by integrating pulp and paper production. Integrated production is generally more energy and cost-efficient than stand-alone production. The ability to hedge costs can also offer a competitive advantage.

Vertical integration is capital-intensive but can offer advantages. Where a company sources its own raw materials (for example, wood fiber, recycled fiber, and pulp) or energy, it pays only the production cost. If using an external provider, it would pay the production and logistics cost, and the supplier's margin. We usually view a high degree of forward integration into converted and finished products--for example, a containerboard manufacturer that also produces boxes--as positive because box prices are higher and more stable than containerboard prices, and the manufacturer is less exposed to volatile open-market sales. On the other hand, a high degree of vertical integration also leads to lower capacity utilizations in an economic downturn.

Labor cost: Labor legislation and agreements can directly affect how operations are set up and their cost flexibility. A good relationship between a company and its workforce, including any relationship with unions, can minimize the risk of costly strikes.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Efficient production assets lead to lower costs than those of peers.	Production assets are more expensive to run than those of peers.
The company has proved its ability to reduce costs and manage fixed and variable costs during cyclical downturns.	Limited ability to pass along increases in the cost of raw materials and energy.
Vertically integrated operations that offer the company a high degree of self-sufficiency regarding its key input costs.	Third-party providers supply a substantial proportion of the company's raw materials and energy.
Relatively flexible labor costs compared with peers.	The labor cost structure is less flexible than that of peers.
EBITDA margins exceed the peer average, based on peers operating in similar product markets.	EBITDA margins are below the peer average, based on peers operating in similar product markets.

Financial Risk Profile

Volatility adjustment

Over an economic cycle, pulp, paper, and wood products producers frequently experience a high degree of cash flow volatility, which may not be captured in our quantitative analysis. To account for the understatement of volatility, we typically adjust our cash flow/leverage assessment for these companies by up to two categories.

Section 17 | Health Care Equipment

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the health care equipment sector based on:

- The size and nature of the markets in which a company competes; and
- The bases of competition, and the way in which it distinguishes itself from competitors.

Markets: Health care equipment manufacturers gain a competitive advantage if their products are used in well-established global markets with good growth prospects. We also evaluate how medically necessary the product is--those used in discretionary procedures will be more sensitive to economic conditions.

Competition: Barriers to entry are defined mostly by the level of technological sophistication and complexity required to develop and manufacture its products. The technological sophistication of companies that develop, manufacture, and market health care equipment varies widely. Some employ cutting-edge science to produce patent-protected products that address highly specific therapeutic and diagnostic applications. Others focus on producing more-generic, commoditized, and conventional medical equipment.

Companies that target the high-technology subsector benefit from stronger pricing flexibility and high technological and regulatory barriers to entry. Although these products can be complex to design and produce, if they demonstrate clinical utility, they often command premium prices and attractive margins. Items such as implantable cardiovascular and orthopedic devices, and some surgical instruments, can also be patented, which limits competition. Because competitors may release superior products at any time, making older products obsolete, we view ongoing investment in R&D as critical. In addition, new products typically command higher prices than aging products, which can help sustain or improve a company's competitive position.

In the lower-technology subsectors, where barriers to entry are lower and products are standardized, price plays greater role in customer decision-making and market share is often more volatile. For example, for conventional supplies, market competition is largely focused on price. Still, certain products engender a high degree of customer loyalty--for example, consumers can be reluctant to switch brand for their contact lens. Similarly, physicians are often hesitant to switch orthopedic implants and related surgical tools with which they have had good experiences. That said, although brand recognition and good relationships with distributors, physicians, and hospitals can give some protection, when purchasing is undertaking by hospital administrators, who tend to have less direct contact with the equipment, substitution risk tends to increase.

Sector description

Companies that derive more than half of their revenue from developing, manufacturing, or marketing medical equipment at various levels of technology.

Subsectors	Typical CPGP
High technology	Product focus/scale driven
Low technology	Commodity focus/scale driven

Other adjustments

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

Competitive advantage: typical characteristics*

Strong or strong/adequate	Adequate/weak or weak
Established position in a sizable global market	Market or subsector is fragmented and there are many competitors; or is small and unproven.
Market or subsector has shown above-average growth.	Mature market or subsector that has declining prospects and where consumer demand is faltering.
High medical necessity of the products offers some resistance against recession.	Products have relatively low medical necessity, are used in discretionary procedures, or are costly and more sensitive to economic conditions.
The company has a strong pipeline of new or enhanced products.	Narrow product pipeline and a lack of significant growth drivers.
Products offer proven benefits, such as higher treatment rates, fewer adverse events, or faster or less-invasive treatment; use more sophisticated and superior technology than competing products; and have favorable brand recognition.	Products are low-tech and not differentiated, and volume and market share are potentially volatile; or reputation and sales have been damaged by a history of material or repeated product recalls, regulatory sanctions for marketing practices, or manufacturing problems.
Products engender a high degree of customer loyalty.	Purchase decisions for its products are made by hospital administrators; products are vulnerable to substitution from within or outside the industry.
Consumables, especially those used with proprietary products, account for a significant percentage of sales, creating a stable and recurring revenue stream.	Sales comprise mostly of large equipment that can be volatile over business cycles.
The company uses direct distribution channels in local and key foreign markets, and its sales force has a strong relationship with customers.	The company sells a significant percentage of its products through distributors; or lacks clout with distributors, physicians, and hospitals.
Its R&D spending (both on an absolute basis and as a percentage of revenue) is at least comparable to peers'. The company's R&D strategy is consistent with its capabilities and market conditions, and it's willing and able to buy desired technology.	Its R&D spending is low relative to peers' (on an absolute basis and as a percentage of revenue); or its R&D efforts are overly ambitious, spread too thin, or inadequate.
Complex technology and patents deter competition, and nearly all sales are in countries where patent protection laws are strong (more relevant for high-tech products).	Its products are subject to rapid obsolescence, and the company is likely to fall behind technologically.

*Excluding contract manufacturers.

Contract manufacturers: Health care equipment companies may outsource manufacturing to contract manufacturers, which specialize in certain materials or technologies and can provide the service at lower price. The contract manufacturers subsegment is fragmented, highly competitive, and price-sensitive. Generally, we assess contract manufacturers as having only a weak or adequate/weak competitive advantage because their customers have much stronger bargaining power than they do. Price sensitivity is lower in faster-growing, innovative end markets, which improves the market dynamics for contract manufacturers in these sectors. Special manufacturing expertise and development capabilities, as well as physical proximity to clients' facilities, give contract manufacturers a competitive advantage.

Scale, scope, and diversity

We assess scale, scope, and diversity in the health care equipment sector based on:

- Diversity of products, medical specialties and end use, and geographies;
- Market share and performance; and
- The company's size (generally defined by revenue).

Diversity: Diversity is the main factor in our overall assessment of scale, scope, and diversity in this sector. Product diversity reduces exposure to recalls and permanent product withdrawals, new competition, patent challenges, recognition of adverse side-effects or events, and

manufacturing problems. Diversity of end uses also reduces exposure to changes in therapeutic techniques. Geographic diversity can protect a company against a decline in profit resulting from unfavorable economic, reimbursement, regulatory, or other developments in a specific country or region.

Market share and performance: We consider a company's absolute market share and relative to its competitors. Some markets are not clearly defined; for example, medical devices can sometimes compete head-on with pharmaceuticals that treat the same medical condition.

We view companies that are gaining market share more favorably. A first-mover advantage, for example, can help a company establish a leading market position and engender customer loyalty. Consumers have historically been hesitant to switch to alternatives, which benefits the manufacturers of certain products sold directly to consumers--such as contact lenses. A similar effect protects the leading manufacturer of many complex medical devices and tools, such as orthopedic implants and ancillary surgical tools. Having mastered one option, many physicians have shown reluctance to retrain on a competing product. Maintaining market share may be harder if companies produce lower-technology, commodity-like products, or operate in more-fragmented and competitive markets where sales depend more on price. Many countries operate single-payor government systems and put out a tender for product purchases. Price is a key factor in deciding which company is awarded the contract in these cases. Similarly, private hospitals may be part of a system that uses a group purchasing organization.

Scale and size: A large revenue base can bolster a company's market position because its greater scale is associated with greater resources. These enable the company to discover or acquire cutting-edge technologies, develop new products, maintain a robust product pipeline, and conduct clinical trials. Given medical device manufacturers' high fixed costs, economies of scale can lead to higher margins and offset pricing pressures. By contrast, a small revenue base can limit a company's ability to invest in R&D, its sales force, information technology (IT), and other paths to growth.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Its products have varied end uses in multiple medical specialties.	The company has a narrow end user or customer base, or it has a single medical specialty.
A broad range of specific products within each category or line.	It offers a single product or a narrow product line.
Sales are balanced between the large U.S. market and other markets, with no concentration in one country, and the company participates in favorable emerging markets.	Sales are all in one country or are concentrated in a small region.
Within its subsectors, it has a leading market share and few formidable competitors.	The company competes with larger players that have greater resources.
Market share is growing or stable.	Market share is declining.
Revenue base is larger than that of competitors, and its economies of scale in manufacturing and marketing give it an advantage when developing new products.	Revenue base is small, so that resources for R&D, sales force and IT are limited.
Life science companies	
Life sciences products are sold to diverse end markets, such as pharmaceuticals, education, health care, energy, chemicals, and food.	Relies on sales to governments, or to entities that depend on government funding.
Contract manufacturers	
Its top customer or product accounts for less than 5% of revenue.	One customer or product accounts for 20% or more of revenue.
Its top 10 customers or products account for less than 50% of revenue.	Its top five customers or products account for 80% or more of revenue.

Contract manufacturers: These companies are especially exposed to customer and product concentration risks. Their customers may move production of a product in-house, cancel production entirely, or select a competitor to develop the next generation of a product. Less often, quality problems or financial distress at the customer end may prompt them to decrease the volume of business or even sever their relationship with the contract manufacturer entirely.

Operating efficiency

We assess operating efficiency in the health care equipment sector based on:

- Cost position compared with peers in the same subsector;
- Cost management and working capital characteristics; and
- Ability to navigate complex patent and regulatory approval processes.

Cost position and management: A strong cost position will bolster profitability even when growth slows or revenue falls. To evaluate the cost position relative to peers, we examine trends in the EBITDA margin. We also consider ratios such as inventory turnover and days' sales outstanding (DSOs), which highlight different aspects of working capital management.

Management of regulatory process: For companies that make more complex medical equipment, which can be patented and may also be regulated, we look for indications that the company is able to navigate the patent and regulatory approval process smoothly. We would see a history of regulatory sanctions (whether for marketing practices or manufacturing problems) as a weakness. A reputation for high quality is essential to success in this industry. Material or repeated quality problems or product recalls would limit our assessment, especially if the company was unable to remedy the problem quickly. To maintain a robust and resilient supply chain, we consider that companies need to look beyond their own facilities. This makes capacity management especially relevant for contract manufacturers.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Superior cost position boosts profit margins and ROC above that of peers.	Cost structure is less flexible than average; cost increases cannot be passed through; and profitability is declining because of slower growth or a decline in revenue.
Margins remain stable, even in adverse conditions.	A pronounced decline in profitability when revenue falls or growth slows.
Skilled at navigating the patent and regulatory approval processes.	Limited experience or a poor record of navigating patent or regulatory approval processes.
It has multiple manufacturing and distribution facilities; the company is able to move production lines from one site to another relatively easily.	Reliance on one or a few manufacturing facilities or a dependence on suppliers that have had problems in the past.
Supply chain is robust and resilient.	History of quality problems and product recalls that were not quickly remedied; or regulatory sanctions prompted by marketing practices or manufacturing issues.
Record of good working capital management so that inventory turnover is above-average, and receivables are not left outstanding for long.	Poor working capital management; physical capacity is not well matched to requirements or is not flexible; or staffing cannot be easily adjusted.

Financial Risk Profile

Supplementary ratios

If the preliminary cash flow/leverage assessment indicated by the core ratios is significant or weaker, we typically focus on EBITDA to interest when refining our view. When a company has PIK debt, PIK preferred stock, or low-coupon convertible debt, we may also consider FFO plus cash interest paid to cash interest paid to recognize the lower ongoing cash expense. Interest coverage ratios enable us to incorporate the ongoing lack of or low mandatory cash expense.

We use CFO to debt, FOCF to debt, or DCF to debt to provide additional insight for issuers that are lower rated; have large amounts of floating-rate debt; or whose capital requirements or working capital requirements are higher than those of peers, such as companies that lease large equipment to customers or contract manufacturers that need to invest in new machinery in order to win new contracts.

Section 18 | Health Care Services

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the health care services sector based on:

- The company's position in its markets, and the competitive environments in which it operates;
- The mechanisms used for payments and reimbursement, and the company's relationships with private payors; and
- How services are differentiated from competitors, including in terms of quality.

It is rare for us to classify a health care services provider as having a strong competitive advantage as they are subject to government influence, face limited price flexibility, and tend to operate in fragmented local markets.

Competitive environment: Each health care service provider usually operates in numerous local markets. When assessing the competitive landscape in a specific market, we focus on the number of competitors and the degree of consolidation. In addition, we compare organic growth at the company with that of its subsector or market. Where service provision is subject to tender, we assess the company's record of winning and retaining contracts.

Competitors may include government-owned and other not-for-profit facilities. The former may provide services to a large number of patients who are insured through government programs and incur few, or no direct costs. Not-for-profit facilities may enjoy tax advantages, subsidies, or other benefits that give them a competitive advantage.

Payment and reimbursement: Health services are typically provided under a country-specific regulatory framework. The frameworks and contracts under which a specific company operates may bolster or limit a company's competitive position. For example, where governments provide reimbursements, the transparency and predictability of the payments may vary, even where services are provided under contract. We also consider whether the portion of revenue a company receives from private insurers compares favorably or unfavorably with that received by other providers.

Differentiation and service quality: In health care, providers may need to demonstrate the quality of their services to multiple stakeholders: consumers; professionals; the government agencies that provide referrals; those who award contracts to provide services; and other third-party payors. A company that can effectively differentiate itself can not only gain a competitive advantage, it may also operate more efficiently. For each company, we consider the location of facilities and monitor specific service quality indicators such as readmission rates, rates of hospital-acquired infections, and patient satisfaction scores. In the U.S., we track star ratings for Medicare-managed care. In some markets, patient loyalty, in the form of return visits for further treatment, can help us distinguish providers where quality is strong.

Sector description

Companies that derive more than half of their revenue by providing for-profit health care services to patients.

Subsectors	Typical CPGP
Health care services	Commodity focus/scale driven

Competitive advantage: typical characteristics

Strong or strong/adequate*	Adequate/weak or weak
Competes in markets that has few participants or has a dominant share of its local markets.	Competes in a subsector or market that has numerous competitors and low barriers to entry.
Operates under a regulatory environment and government payment regime that is transparent and predictable.	The regulatory framework or national health care system is volatile or underdeveloped; government policies could result in material stranded assets.
It is paid or reimbursed under long-term government contracts that include upward-only adjustments or allow for upward adjustments for external economic factors such as inflation; it consistently wins and retains contracts in contract-based markets.	It is exposed to competitive bidding.
It has a strong bargaining position with private insurers or other private third-party payors (for example, employers) and obtains favorable payments compared with those of other providers in its subsector and market.	Receives unfavorable payments from private insurers, compared with those of other providers in its subsector and market.
Volume and revenue growth consistently outpaces that in its subsector or markets and same-store volume and revenue growth trends are favorable.	Volume and revenue growth lags that in its subsector or markets; or revenue is significantly more volatile than that in the wider health care services industry or its subsector and markets.
Consumers, professionals, and government agencies that provide referrals, those who award contracts to provide services, and other third-party payors view the company positively; quality measures are above average, including measures of patient loyalty such as repeat visits, which facilitates the attraction and retention of professional staff.	Quality metrics are weak, or are reputed to be poor, and its facilities are poorly located.
If it chooses to compete for payors/patients on the basis of price, it is a low-cost provider.	Its cost structure, operating practices, or quality are poorly suited for its business model, which is based on population health management.

*Strong is rarely applied.

Scale, scope, and diversity

We assess scale, scope, and diversity in the health care services sector based on:

- The diversity of services offered and subsectors served;
- Geographic diversity; and
- The payor profile, that is, the diversity and stability of revenue sources.

Although large scale can provide a platform for good operating efficiency, we tend to view scale as less important to our assessment. In addition, market share has limited impact on our credit analysis because limited data is available and many health care service markets are highly fragmented. In addition, health care service providers generally lack pricing power, particularly if patients are insured through government programs. That said, where a company is typically the sole or a leading provider in markets that have very few competitors, market share may support our assessment of both scale, scope, and diversity, and competitive advantage.

Services and markets: A provider that focuses on a single field of medicine, or a specific service, is exposed to changes in medical practice, as well as the risk that the government may cut the reimbursement rate for a particular service. Either could trigger a sharp drop in earnings and cash flow at a narrowly focused health care service provider. For similar reasons, we consider a company that participates in multiple subsectors to be stronger than one that targets only one subsector, such as behavioral hospitals, cancer centers, or nursing homes.

Geographic diversity: We view favorably companies that operate in geographically diverse markets where demographic trends, economic environments, payment regimes, and payors

differ. Those that focus on a specific country or region are more exposed to the risk that profits will be hit by unfavorable economic, reimbursement, regulatory, or other developments. In the U.S., the payment rates and other criteria used in the Medicaid program are established at state level. As a result, if a company generates a significant proportion of its revenue from Medicaid, we monitor concentration at the state level. Similarly, even though employers or insurers typically pay for workers' compensation care, we evaluate concentration by state because payment rates are set at the state level in the U.S.

The payor profile: Payor concentration, which causes revenue and profit concentration, affects a large number of health care service providers. As a result, very few players in this sector are assessed as having strong scale, scope, and diversity. Most health care services providers generate all their revenue from governments, private insurers, and patients. Typically, private payors pay a higher price than the government. Therefore, we view private revenue sources more favorably than government sources. In some cases, such as for companies that provide outsourced services, the company generates a material proportion of its revenue from employers and other health care service providers, such as hospitals and doctors; it may have greater flexibility to negotiate prices with such customers.

When evaluating the diversity and stability of revenue sources, we consider the percentage of revenue generated from any single government or private source. Some central governments make direct payments for health services or operate national organizations such as Medicare or the U.K.'s National Health Service. Payments may also come from regional government sources, such as state Medicaid programs or U.K. local authorities. Where companies provide services under contracts, we evaluate the percentage of revenue generated through its largest contracts. In addition, we compare the payor mix against the market average and determine the degree of concentration by private insurer.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate*	Adequate/weak or weak
Offers a wide range of services and treats or monitors patients that have a wide variety of medical conditions (examples include acute care or general hospitals or clinical labs that have extensive test menus).	Treats or monitors patients that have only a few narrowly defined medical conditions (examples include treatment for end-stage renal disease or substance abuse, or anatomic pathology laboratory services).
Dependence on government revenue is low, or mitigated by a payment mechanism that provides multiyear revenue and stable profits.	Dependence on government revenue is high and unmitigated; or revenue depends on a small number of private contracts.
Generates no more than 35% of revenue from a single government source.	Generates more than 50% of revenue from one government source or a single government contract.
Generates no more than 25% of revenue (or EBITDA, if available) from a single government contract.	Generates more than 80% of revenue from its top two contracts.
Generates no more than 10% of revenue from all Medicaid programs combined.	Generates more than 25% of revenue from all Medicaid programs combined.
Generates no more than 15% of revenue from a single private insurer.	Generates more than 30% of revenue from a single private insurer.
Generates no more than 5% of revenue from any customer, excluding governments and insurers.	Generates more than 25% of revenue from any customer, excluding governments and insurers.
It operates in multiple countries, of which at least two contribute 30% or more of revenue each (or EBITDA, if available); 20 or more local markets (or catchment areas, if available); or more than 10 states or regions.	It operates in fewer than 10 local markets or states.
It generates less than 20% of revenue in its top region and less than 50% in the top five combined.	It generates more than 80% of revenue from its top two local markets.
For companies that provide workers' compensation care, and where employers pay state-regulated rates, no state accounts for more than 10% of revenue.	For companies that provide workers' compensation care, and where employers pay state-regulated rates, one state accounts for more than 25% of revenue.
Has the flexibility to set prices for 20% or more of its revenue.	Limited price-setting flexibility.

*Strong is rarely applied.

Operating efficiency

We assess operating efficiency in the health care services sector based on:

- Profitability compared with subsector peers, based on factors including economies of scale, and measured by EBITDA margins or ROC;
- Ability to set terms with suppliers and landlords (where relevant);
- Capacity utilization relative to subsector peers and, for population health managers, its ability to estimate utilization and costs;
- The cost and flexibility of the labor pool, and turnover among the professional staff;
- Management of bad debts and level of uncompensated care (if relevant); and
- Service quality relative to subsector peers.

When we assess a health care services company's operating efficiency, we generally compare its profitability and cost structure against a peer group of companies that provide similar services and receive similar payment rates, in the same subsector and country.

In our view, strong operating efficiency is most important for companies that use a business model based on population health management. We consider good underwriting, demonstrated by accuracy in estimating utilization and costs, and strong price negotiation skills to be indicators of strong operating efficiency. Providers with stronger operating efficiency may also use centralized billing, sophisticated revenue cycle management, inbound or outbound call centers,

and sophisticated electronic health records to achieve economies of scale and higher service quality than peers.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
EBITDA margin or ROC is higher than peers in its subsector due to factors including economies of scale.	It has lower EBITDA margins or returns on capital than its peers in its subsector;
Labor is more flexible or lower in cost than peers in its subsector or direct competitors and it can adjust staffing in line with volumes, while maintaining quality.	Labor costs are inflexible or subject to rigid rules imposed by a union or the government; staffing cannot be adjusted in line with volumes; and pension costs are high.
Capacity utilization is above average for its subsector or it maintains solid profitability, even when capacity utilization is weaker.	Capacity utilization is below-average for its subsector.
Turnover of professional staff is below average for its subsector.	Turnover of professional staff is higher than average for its subsector.
It obtains favorable terms from suppliers.	A history of unsuccessful cost reduction programs and limited ability to reduce variable or fixed costs has made it less efficient than competitors in its subsector.
The cost of bad debts has been relatively stable, enabling the company to accurately estimate such losses without needing significant adjustments.	It has had erratic bad debt expenses.
Quality measures are well above the peer average for its subsector.	Reimbursement has been meaningfully reduced because of substandard quality.
If it uses a population health management business model, it has a record of accurately estimating costs.	Uncompensated care costs are above average for its subsector, with no mitigants.
Favorable lease terms for its core facilities.	Lease terms for its core facilities are onerous (for example, rents can be escalated steeply).

Financial Risk Profile

Supplementary ratios

If the preliminary cash flow/leverage assessment is significant or weaker, our preferred supplementary ratio is usually EBITDA to interest. When a company has PIK debt, PIK preferred stock, or low-coupon convertible debt, we may also consider FFO plus cash interest paid to cash interest paid to recognize the lower ongoing cash expense.

Because health care services companies often carry a high adjusted debt burden, we view their ability to meet cash interest and lease payments as critical. If they have high rent expenses, we may use EBITDAR coverage as a supplementary ratio. This ratio enables us to incorporate a company's ability to cover all fixed charges and is especially important for companies at the lower end of the credit spectrum, where coverage of interest and rent may be marginal. In addition, the ratio helps us compare companies that own more property (potentially financed with debt) against companies that lease most of their properties. When calculating EBITDAR coverage, we use reported rent expenses for historical periods and estimate actual rent expenses for future periods.

Health care services: EBITDAR coverage scale

	EBITDAR to interest plus rent (x)
Minimal	>8.0
Modest	>5.0-8.0
Intermediate	>3.0-5.0
Significant	>2.5-3.0
Aggressive	=>2.2-2.5
Highly leveraged	<2.2

We use CFO to debt, FOCF to debt, and DCF to debt less often. Not only do few health care services companies have a preliminary cash flow/leverage assessment of intermediate or stronger but also, we find these ratios do not generally provide additional insight. In part, this is because health care service companies generally have moderate fixed and working capital requirements, relative to all other industries.

Section 19 | Homebuilders And Real Estate Developers

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the homebuilders and real estate developers sector based on:

- Size and market share;
- Business strategy;
- Marketing strategy;
- Approach to land procurement; and
- Capacity to offer sales support.

Size and market share: Market position is key to our assessment of competitive advantage for homebuilders and real estate developers. Greater scale can offer significant competitive advantages. We consider size in terms of revenue base and unit sales, and market share. Typically, larger real estate companies find it easier to attract capital, which improves their access to land parcels in well-located areas. Large homebuilders and developers can also make use of economies of scale and retain access to the best subcontractors and vendors. These factors are important to maintaining a pricing advantage, even in a downturn. Larger companies also benefit from investment in customer relationship management systems.

Business strategy: The ability to execute on business strategy is also critical, especially for developers. We examine management's ability to plan and implement projects that bring in sufficient returns without exposing the company to undue risks. A developer may differentiate itself from the competition by successfully undertaking large-scale, complex projects such as those that incorporate multiple property types. However, such projects increase delivery, execution, and concentration risks. In certain markets, developers must also consider whether to focus on residential or commercial projects and determine whether to sell properties for an immediate return or hold them to garner recurring income.

Marketing strategy: We also consider the company's ability to adapt to changing market conditions, and the stability of its markets. Companies that operate in emerging markets are exposed to greater risks as demand may be more volatile and reliable market data is generally not available.

In assessing the effectiveness of a company's marketing strategy, relative to similarly constituted peers, we consider:

- The rate of new orders;
- Contract backlog value;
- Order cancellation rates by market; and
- Average selling price per unit, compared with market averages.

Sector description

Companies that develop or acquire properties for sale. While homebuilders derive more than half of their EBITDA from the sale of newly constructed, detached, single-family houses; real estate developers derive more than half of their EBITDA from the development and sale of other types of newly constructed residential or commercial properties.

Subsectors	Typical CPGP
Homebuilders	Capital or asset focus
Real estate developers	Capital or asset focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

In broad terms, reputation and brand recognition offer developers relatively limited competitive advantages, compared with most consumer-related industry sectors. A company's marketing strategy may bolster its reputation through the variety and attractiveness of its designs, development areas, and communities (including location and amenities). In addition, developers that have a reputation for completing construction projects on time and to the agreed quality, may see repeat business from end purchasers. However, few customers are frequent buyers, especially in the residential sector.

Another component of marketing strategy is pricing strategy. Pricing strategies may vary among industry players. In our view, some of the pricing options weaken profitability and dilute franchise value. For example, some companies are particularly aggressive about lowering selling prices or offering sales incentives during periods of weakening demand. They may offer free or enhanced property features, pay closing costs or mortgage points, or subsidize tax costs. Companies typically report the cost of these incentives as contra revenue or as expenses.

Approach to land procurement: The ability to source sufficient land in attractive locations is critical to growth and we therefore consider the risks associated with a company's chosen land procurement strategy. Some homebuilders and developers maintain very large land banks. Although this reduces the risk that revenue could be constrained in the future due to a lack of suitable land, it is a capital-intensive strategy. In addition, a large land portfolio carries exposure to changing land prices. The value of land positions could suffer, should industry sales be significantly curtailed during a recession, or if changing demographics cause demand to fall.

Other homebuilders and developers use options to secure their land supply or maintain a smaller number of lots on their balance sheets--perhaps enough to cover their needs for the next two to three years. This approach is less capital-intensive, minimizes capital costs, and facilitates quick adjustments to the inventory during industry downturns. That said, it can be difficult to orchestrate and requires strong relationships with landowners and other suppliers. In addition, it may be difficult to sustain should rapid industry growth intensify competition for land parcels in good locations. Given the scarcity of urban land suitable for development, sourcing land is especially challenging for developers that primarily operate in densely populated urban areas. Whatever means a developer uses to control land, the end purchasers of the property must be able to exercise full ownership rights if the property is to be attractive from the purchaser's perspective.

Sales support: Some homebuilders and developers gain a competitive advantage by offering mortgage finance or mortgage brokerage services. Although this practice increases funding requirements for the homebuilder or developer, it helps customers to obtain financing on favorable terms in a timely fashion, while generating a fee income. In certain countries, homebuilders offer rent-to-own programs, which are effectively a form of long-term financing. However, most homebuilders and developers arrange with a financial institution to sell the loans quickly. Such sales are typically made on a nonrecourse basis, but we assess ongoing representation and warranty contingencies that are borne by the homebuilder or developer. Being subject to more contingencies than peers, such as having to repurchase nonperforming loans, weighs on our assessment of competitive advantage.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Consistent, proven, and adaptable business strategy, including an ability to tap into new or growing markets and offer products that are attractive to end purchasers.	Inconsistent or aggressive business strategy.
Large volumes and a leading market share.	Volumes are small and market shares lag the leaders.
Some degree of name or brand recognition and product differentiation.	Lack of differentiated brands and product offerings.
Control of sufficient land in attractive locations to support growth, and the ability to replenish land reserves while maintaining high quality.	Insufficient control of attractively located land to support growth.
Able to outperform the market in terms of sales volume and unit pricing, net of incentives.	Sales volume and unit pricing, net of incentives, are below the market average and the company follows others on pricing.
Demonstrates strong sales support capabilities and the ability to adapt quickly to changing market conditions.	Unable to demonstrate strong sales support capabilities or the ability to adapt to changing market conditions.

Scale, scope, and diversity

We assess scale, scope, and diversity in the homebuilders and real estate developers sector based on:

- Geographic diversity,
- Relative attractiveness of the markets served, and
- Diversity in terms of product type and price segment.

Geographic diversity: We view the ability to switch focus between geographical markets or property segments in response to changing market conditions as positive, and an important advantage. Participating in a variety of regional markets enables companies to reduce their exposure to cyclical downturns or long-term changes in market conditions.

Relative attractiveness of the markets served: Larger markets that demonstrate growing demand based on factors such as demographic and employment trends have greater market attractiveness. Competitive dynamics also factor into our assessment. We consider markets where homebuilding and development activity is fragmented among relatively weak local players to be less mature than markets that are dominated by large industry participants. In addition, we consider the likely degree of correlation of supply and demand among the markets served.

The operating environment for homebuilders and developers is affected by government regulation and policy with respect to the real estate sector. Regulations and policy may be set at the local, regional, or national level. We assess:

- The ease and predictability of permitting/licensing/entitlement processes related to real estate development and sales;
- The extent to which the government seeks to stimulate the property market, or depress it (for example, by altering the availability of tax credits and rebates, or through subsidized mortgage financing programs); and
- The government's record of participation in the property sector and the extent to which government actions have either stabilized or destabilized the market.

Product diversity: Similarly, the ability to offer a broader range of products--for example, both residential and office properties--can help homebuilders and developers react more quickly to

shifts in buyer preferences, or to regulatory changes. That said, increased diversity may also add to management challenges.

Diversity by product type encompasses the scope of a company's offerings. For example, residential property developments may offer one or more of the following:

- Single-family detached homes;
- Townhomes or attached homes (for example, terraced housing); or
- Mid- and high-rise blocks of apartments.

Our assessment of diversity of product offerings considers the trade-off between expertise and diversity. In our view, it is difficult for a homebuilder or developer to be effective across the price spectrum because the resources required to offer a comprehensive range of attractive products can be prohibitive. Because correlation across price segments is generally high, we regard a focus on upscale residential properties as offering only a limited competitive advantage. Positively, during a recession, upscale consumers in some residential markets may be somewhat less affected and retain access to financing. The higher selling price on an upscale property may also provide the company with a more substantial cushion in a downturn. This is offset by the more discretionary nature of many upscale consumer purchases (for example, the purchase of second homes). In addition, land and construction costs are typically higher when building upscale properties.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Participation in a variety of markets that are not closely correlated and that have favorable supply and demand fundamentals.	Participation in only a few markets.
Operating ability to offer a broad range of product types.	Limited ability to offer a variety of product types.
Demonstrated strength in markets/segments/price points that afford better-than-average profitability.	Concentration in markets that have limited growth prospects or are intensely competitive.

Operating efficiency

We assess operating efficiency in the homebuilders and real estate developers sector based on:

- Ability to procure attractively situated land parcels on a cost-effective basis;
- Working capital management, including control of land and building inventory; and
- Cost structure (which is influenced by building/construction, marketing, and overhead costs).

Land procurement strategy: For homebuilders and developers, procuring competitively priced, well-located land parcels is key to their operating efficiency. Land costs are often the largest element of the cost structure and a company's land procurement strategy will affect its asset intensity and operating risks. For developers, local market characteristics may determine whether they lease or purchase land, or it may simply reflect their operating strategy.

Working capital management: As part of our assessment, we consider working capital management and track record of completing construction projects on time and within budget. Typically, homebuilders and developers rely heavily on subcontractors during the construction period, which can expose them to the risk of delays caused by subcontractors. Project management and execution skills, including cost management, are assessed against peers.

Although below-average construction costs indicate strength, we also consider the company's ability to pass along potential cost increases. Operating efficiency also benefits from standardized, integrated operations management, particularly if the company is involved in multiple projects in different locations. We would expect this to include design, procurement, construction, and sales processes.

Developers undertaking large-scale projects generally use third-party resources for at least part of the project management and construction work. They are therefore exposed to counterparty performance risk and reputational risk making the quality and reliability of the third parties a crucial element. Where relevant, we consider the key terms of the contracts between a developer and its builders, and the quality of their relationship. Contracts usually include provisions to govern responsibility for cost overruns and penalties for delays, but they may be difficult to enforce in certain jurisdictions. Our assessment incorporates any such risks to which the developer may be exposed.

Cost structure: The cost structure for a homebuilder or developer depends on its relative land costs, unit construction costs, marketing costs, corporate overhead, and financing costs. Although scale may afford the company only limited pricing power, it can contribute to operating efficiency and margins, for example, through:

- Pricing power when negotiating with building material suppliers, especially if purchasing functions are centralized;
- The ability to attract and retain experienced subcontractors with good reputations, and so avoid subcontractor-related cost overruns and construction delays;
- The ability to attract designers who can create a variety of cost-effective, attractive, and up-to-date designs;
- Competitive overhead costs, including the ability to pass on increases in input costs;
- Efficient management of fixed and variable costs in a cyclical downturn; and
- Systems to support marketing and sales, including online channels.

Our view of operating efficiency also encompasses the management of property inventory. The longer the gap between time of construction and time of sale, the greater the risk for the homebuilder or developer. Market norms or regulations may limit companies' ability to reduce the risk and shorten the gap. In some markets, homebuilders construct a certain number of homes to serve as models for marketing purposes, but the bulk of the construction will begin only after the homebuilder has entered into sales contracts with customers, who typically pay a significant amount in advance. The homes built on spec or for marketing purposes are sold to customers who do not care to wait out the construction period. We monitor the percentage of total inventory that comprises speculative homes against the homebuilder's peer group. A homebuilder that has a substantial proportion of such houses in its inventory will be disproportionately exposed to a sudden downturn in the market.

In other markets, houses need to be fully constructed before sale, particularly where homes are built as part of government-sponsored, affordable housing programs. Some regulators allow properties to be presold, but only after construction has begun or the project has passed certain milestones; for example, they may require that at least two-thirds of a building's planned height is constructed before preselling can commence.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Profit margins, calculated as EBITDA to revenue and ROC, are above-average relative to similarly constituted peers (adjusted to account for sales mix and average selling price) due to economies of scale, process standardization, and other efficiencies.	High construction costs and below-average profit margins compared with similarly constituted peers (adjusted to account for sales mix and average selling price) because of inefficiencies, including a lack of economies of scale.
Development projects incorporate a high proportion of presold space and work-in-progress or finished-but-unsold property inventory is well-balanced against future demand.	A low level of pre-sold space in its development projects, with excessive levels of work in process or finished but unsold property inventory.
Efficient management of land inventory, at levels sufficient to support growth for several years in a stable market environment, but not excessive. Land holdings are actively managed to adapt to changing market conditions.	Land inventory that is inefficiently managed and either insufficient to support growth for several years in a stable market environment, or excessive.
Competitive overhead costs, calculated as SG&A expenses as a percentage of revenue.	Uncompetitive overhead costs, calculated as SG&A expenses as a percentage of revenue.

Profitability

The financial performance of homebuilders and developers is characterized by wide cyclical fluctuations, and the industry demonstrates structural differences from one country to another. Therefore, we assess a company's profitability against that of similarly constituted peers, but not against global benchmarks, as we typically do in other corporate sectors. In most cases, our primary indicator of profitability is the EBITDA margin. Where a company's strategy emphasizes a high turnover of assets, we consider ROC to be a more meaningful indicator of profitability.

Financial Risk Profile

Accounting

Under U.S. GAAP and IFRS, revenue and related profit for homebuilders and developers are generally recognized when the sale closes and title to and possession of the property are transferred to the buyer. Some companies based in Latin America, Southeast Asia, and Australia have historically recognized revenue using the percentage-of-completion method. We consider this method less conservative. In certain market environments, it can lead to a significant divergence between revenue and cash flow and may cause certain of our profitability and cash flow/leverage metrics to be overstated or understated. in those cases, we are unlikely to use them in our cross-border peer comparisons.

Supplementary ratios

Although our standard supplementary payback ratios--CFO to debt, FOCF to debt, and DCF to debt--are subject to wide swings, they indicate the extent to which working capital affects cash generation. FOCF at companies undergoing sustained growth may be negative for an extended period, heightening risks. We consider two coverage ratios--FFO plus cash interest paid to cash interest paid and EBITDA to interest--because they focus on a company's ability to meet ongoing debt service requirements. We also use debt to debt-plus-equity as an additional supplementary ratio to help us gauge financial leverage. This can be particularly useful where the results indicated by our core and standard supplementary ratios diverge. In our experience, this can help us evaluate how the company has chosen to fund its operations and how much leeway it has to sustain losses.

Our debt to debt-plus-equity benchmarks differ according to the accounting method a company uses to value its properties. Where property values are marked to market (for example, under IFRS), we apply somewhat stricter benchmarks to account for the typically higher values used, compared with properties valued on a historical cost basis.

Homebuilders and real estate developers: debt to debt-plus-equity

	Historical cost basis (%)	Fair value basis (%)*
Minimal	Less than 25	Less than 20
Modest	25-35	20-30
Intermediate	35-45	30-40
Significant	45-50	40-45
Aggressive	50-60	45-55
Highly leveraged	Greater than 60	Greater than 55

*Used where property values are marked to market.

Section 20 | Leisure And Sports

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the leisure and sports sector based on:

- The degree of brand recognition or franchise strength;
- How attractive and competitive the market is, compared with peers; and
- The quality of the asset or service.

These factors manifest in various ways in the subsectors within the leisure and sports industry, as shown below.

Sector description

Companies that derive more than half of their revenue from the provision of leisure and sporting facilities and goods.

Subsectors	Typical CPGP
Cruise lines	Services and product focus
Gaming	Services and product focus
Leisure facilities, (theme parks and other visitor attractions)	Services and product focus
Lodging and hospitality (hotels and resorts)	Services and product focus
Sports companies (fitness club operators)	Services and product focus
Timeshare operators	Services and product focus
Toy companies and other leisure goods manufacturers	Services and product focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Gaming	
Located in markets that have a large resident or visiting population who are likely to game, or where demand for gaming is likely to remain higher than local gaming capacity (that is, the number of gamers that could be accommodated).	Located in less-favorable markets that have a smaller resident or visiting population who are likely to game, or where gaming capacity is higher than demand.
Operates in markets that have high barriers to entry, such as a fixed number of gaming licenses.	Operates in markets that are highly competitive, with few barriers to entry, or in jurisdictions that do not limit the number of gaming licenses.
Maintains the high quality of its assets and also reinvests regularly to refresh its properties, especially in more-competitive markets.	Assets are of poor quality and there is limited ability to reinvest to maintain or improve the assets.
A leading market share or market share premium; strong revenue per user or machine; or, for online gaming, a high number of active users in the installed base. In assessing market share premium for casinos, we compare a casino's share of gaming revenue from a market against its share of the market's gaming capacity.	Market share is low; revenue per user or machine is weak; or, for online gaming, there are few active users in the installed base.
The ability to create a superior visitor experience that encompasses gaming, entertainment, lodging, dining, and shopping. This encourages customers to stay longer and spend more.	Few additional amenities are offered, reducing the opportunity to benefit from ancillary spending or encourage users to stay longer.
Strong brand recognition and the ability to create value through customer loyalty programs.	Weak brand recognition or an inability to encourage customer loyalty through marketing programs.

Strong or strong/adequate	Adequate/weak or weak
Lodging and hospitality	
Broad and consistently favorable brand recognition, combined with successful and growing loyalty programs and shared marketing and reservation services.	Brand recognition is poor, inconsistent, or periodically unfavorable.
A record of sustaining successful long-term franchise and management contracts with hotel owners, even when there is a change in hotel ownership.	A record of turnover in franchise and management contracts with hotel owners
Above-average asset quality, thanks to the ability to attract third-party development capital over multiple economic cycles and to increase the net number of rooms marketed by the brand each year throughout the economic cycle. For hotel owners, highly desirable real estate in markets that have high barriers to entry.	Asset quality is below average.
A significant and sustainable market position in a deep travel market.	Operates in markets that have few barriers to entry. For example, the large, mid-tier, and economy lodging segments are exposed to competition from suburban and roadside markets, where land for new construction is readily available and zoning restrictions less onerous.
Cruise lines	
Strong brand recognition and a value proposition that is consistently viewed as favorable.	Poor or inconsistent brand recognition.
Proven ability to design ships that can command higher prices or stronger yields than the existing fleet and competitors.	Limited record of successfully building and launching ships.
High-quality ships with amenities that are desirable to the target market and enable the company to deliver a superior guest experience.	A history of frequently underperforming against service level targets or of mishaps that threaten market share or prompt the company to discount more deeply on price than peers over a sustained period.
Customer satisfaction and retention are high, bolstering the ability to maintain and improve market share.	Poor customer satisfaction and retention.
Sports team or other sports issuers	
Strong franchise and enthusiastic and sizable fan base that translates into predictable attendance at events.	Weak franchise, fan base shows weak engagement, and attendance at events is volatile.
Long-lasting, highly profitable sponsorship and media contracts, supported by strong and consistent demand for media rights.	Demand for media rights is relatively weak.
Leisure facilities such as theme park and other visitor attractions	
Strong brand differentiation and long-lasting reputation as a premier destination that attracts a loyal visitor base, despite premium ticket prices compared with competitors.	Limited brand differentiation leads to frequent strategic discounting.
Reliably high attendance compared with industry peers.	Attendance is highly seasonal compared with industry peers.
Tickets are purchased in advance.	Cost of postponing a visit--for example, because of bad weather--is low, with few tickets sold before the day of entry, and few overnight visits.
High asset and service quality and a strong safety record, thanks to investment in new rides and attractions and in refreshing existing ones.	Asset and service quality are below average, due to limited investment.
Operates in markets that have high barriers to entry.	Operates in markets that have low barriers to entry and intense competition.
Toy companies and other leisure goods manufacturers	
Long-established and positive brand awareness.	Limited brand longevity and awareness.
Record of clearing items from the inventory before they become obsolete.	Frequent need to clear outdated items from the inventory.
Few supply-chain disruptions or product recalls, combined with a record of successfully handling them.	Supply-chain disruptions or product recalls often delay or prevent distribution.
Resilient demand, thanks to the ability to retain, expand, and profitably monetize licensing agreements and entertainment properties.	Volatile demand due to a limited ability to retain, expand, and profitably monetize licensing agreements and entertainment properties.

Certain subsectors are rarely assessed as having a strong or strong/adequate competitive advantage. This is the case for fitness club operators, where the very low barriers to entry have created strong competition and high customer attrition.

Similarly, timeshare operators compete with other leisure and vacation options for consumers' discretionary spending, face high levels of sales execution risk, and incur high new customer acquisition costs. Buying a timeshare means buying an interest in a property that includes the right to use it for a specific amount of time each year. Therefore, it is a relatively high-ticket investment compared with the cost of travel and a hotel for a one-off vacation, or the cost of a cruise, and this often leads timeshare operators to arrange financing for customers.

Competitive advantage: typical characteristics*

Adequate	Adequate/weak or weak
Sports companies such as fitness club operators	
Customer retention is supported by a reputation for offering good service in well-maintained, clean clubs, including the offer of personal training services.	Customer retention has been uneven even when offered personal training services.
Customer attrition rates are below the industry average, indicating good customer loyalty.	Customer attrition rates are higher than peers.
Clubs operate from easy-to-access, high-quality buildings located in population centers.	Club buildings are less attractive, and locations are less desirable.
Timeshare operators	
History of successfully executing sales to new timeshare owners throughout the economic cycle.	Uneven record of selling to new timeshare owners, even when the economy is strong.
Fewer than 50% of total timeshare sales rely on external borrowing to finance consumer loans.	Sales are highly sensitive to the potential loss of external financing for consumer loans during periods of financial stress.
Brand recognition is strong, and the loyalty program is affiliated with a widely recognized, high-quality hotel brand.	Brand recognition is relatively weak.
Operator offers a network of high-quality real estate in popular resort locations.	Operator offers less-desirable real estate in less-attractive resort locations.
Most existing owners consider the purchase to be good value.	Heavy reliance on selling additional timeshare products to existing owners.

*Subsectors assessed as adequate or below.

Scale, scope, and diversity

We assess scale, scope, and diversity in the leisure and sports sector based on:

- Diversity across geographic markets;
- Concentration by brand, asset, and segment; and
- Scale, especially when this affects its ability to make large capital investments.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Gaming	
Portfolio shows broad geographic diversity, and the company operates across different gaming markets or platforms.	Limited geographic diversity within the portfolio of properties.
High revenue diversity--that is, the company derives revenue from both gaming (slot machines, table games, sports betting) and nongaming amenities (entertainment, lodging, dining, and retail).	Limited revenue diversity and asset concentration.
Lodging and hospitality	
Multiple successful brands that are widely distributed.	Brand concentration.
Offers rooms at a variety of price points, targeting the luxury, upscale, midscale, and/or economy markets.	Price segment concentration.
Broad geographic diversity.	Limited geographic diversity.
Cruise lines	
Multiple successful brands that are widely known and have geographically diverse itineraries.	Brand concentration.
Sufficient scale to enable investment in the building of expensive ships, funded from internally generated cash flow.	Scale is limited and cash flow is insufficient to fund the heavy investment required to build a ship; as a result, capacity growth relies on external financing.
Cruise ships are able to target the luxury, premium, and contemporary markets, with offerings at different price points.	Price segment concentration.
Sports team or other sports issuers	
Wide range of events or facilities.	Limited diversity in terms of events or facilities.
Diverse revenue sources including events, attendance, sponsorship, media, and ancillary revenue.	Revenue is largely derived from one or a few events.
Broad event and product distribution and global sales diversification.	Limited distribution.
Leisure facilities such as theme park and other visitor attractions	
Distribution of multiple successful brands targeting multiple price points and demographic groups.	Limited distribution of brands.
Company operates a variety of sites that are geographically diverse and include both indoor and outdoor attractions, enabling it to reliably mitigate seasonal risk factors such as weather.	Limited geographic and site diversity.
Toy companies and other leisure goods manufacturers	
High product diversity across multiple age and demographic groups.	Limited product diversity.
Broad product distribution and global sales diversification.	Narrow product distribution and geographic sales concentration.
Manufacturing locations are geographically diverse and the company uses multiple suppliers.	Manufacturing facilities are concentrated.
Sports companies such as fitness club operators	
Geographic diversity across markets.	Limited geographic diversity.
Good diversification of revenue sources, including membership fees, ancillary products, and other services.	Limited revenue diversity.
Club locations are near large customer populations.	Clubs are located in areas that have small customer populations.
Timeshare operators	
Resorts are widely distributed across multiple desirable markets, enabling the operator to offer timeshare owners a network of attractive vacation spots.	Limited diversity in terms of resort and region, so that the vacation network is limited.
Large and growing owner base.	Number of existing owners is relatively small.
Sources of revenue are well diversified across timeshare sales, home ownership association (HOA) management fees, and financing revenue.	Limited revenue diversity.

Operating efficiency

We assess operating efficiency in the leisure and sports sector based on:

- Asset utilization and efficiency metrics, such as revenue per unit, where applicable;
- Success at managing fixed and variable costs in a downturn, compared with peers; and
- Record of managing large capital investment programs, where applicable.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Gaming	
Revenue per user is above the industry average, or the casino's win per unit per day for slot machines and tables is relatively high.	Revenue per user is below the industry average.
Operates in markets that tax gaming at relatively low rates.	Operates in markets that tax gaming relatively heavily.
Proven ability to lower labor costs at a casino or resort during a down cycle and to limit labor cost inflation.	Limited ability to lower labor costs at a casino or resort during a down cycle and to limit labor cost inflation.
Ability to effectively manage promotional allowances and other marketing costs across economic cycles.	Promotional spending is frequently high because the company operates in highly competitive gaming markets.
Lodging and hospitality	
Revenue per available room (RevPAR) is frequently higher than peers, across multiple brands and segments.	RevPAR is generally below peers on most offerings.
The cost structure is flexible; for example, the company sells franchise rights or manages the brand, rather than owning a hotel.	Ability to manage fixed and variable costs during economic downturns is limited, compared with peers.
Relatively low capital investment requirements.	High capital investment requirements.
Cruise lines	
Net revenue yield across the fleet is frequently higher than peers throughout the economic cycle, or the company outperforms peers in terms of year-on-year yield growth.	Net revenue yield consistently underperforms peers.
Discounts are rarely deep and are only offered as part of the company's typical promotions, rather than as compensation for poor service.	Deep discounts are frequently offered as compensation for poor service.
The company consistently manages dry dock, fuel, corporate, and other expenses to support profitability throughout the economic cycle.	Frequent cost overruns have undermined the company's profitability.
Sports team or other sports issuers	
The company consistently manages the cost of commissions, payroll, corporate, and other expenses to support profitability.	The cost of commissions, payroll, corporate, and other expenses frequently rises more quickly than revenue.
Revenue from sponsorship, media rights, or other ancillary revenue is predictable and consistently supports improved profitability.	Uneven ancillary revenue weighs on profitability.
Strong and consistent attendance at events supports the sale of tickets at premium prices as well as boosting other event revenue.	Poor or declining attendance not only erodes revenue from ticket sales but also weighs on any ancillary revenue sources.
Leisure facilities such as theme park and other visitor attractions	
Discounts on price are consistently and successfully used to optimize park attendance throughout the economic cycle.	Underperformance of the park has led to significant and sustained use of price discounts.
Maintenance, labor, and other park operating costs are successfully managed over the economic cycle.	Maintenance, labor, and other park operating costs are frequently managed inefficiently and rise faster than revenue.
Toy companies and other leisure goods manufacturers	
It is rarely necessary to discount prices excessively in order to clear obsolete items from the inventory.	It is frequently necessary to discount prices to clear obsolete items from the inventory
Commodity, labor, and other manufacturing input costs are effectively managed to reduce volatility in the gross margin.	A volatile gross margin because commodity, labor, and other input costs are highly variable.

Strong or strong/adequate	Adequate/weak or weak
Revenue mix is weighted toward evergreen products and long-lived brands, rather than entertainment-based products.	Revenue mix relies on transient brands or products.
Sports companies such as fitness club operators	
The proportion of revenue derived from high-margin ancillary services, especially personal training, is higher than peers.	Very little revenue is derived from high-margin ancillary services such as personal training.
Proven ability to manage price discounting and high fixed-cost structure, to support profitability.	Frequent and sustained use of price discounting to attract members, resulting in profitability that is consistently below average for the leisure and sport industry
A measured approach to expansion that limits the negative EBITDA margin impact of opening new clubs. Until they attract enough members to cover their fixed costs, new clubs are a drain on EBITDA.	Aggressive expansion, with new club openings causing EBITDA margins to decline for multiple years.
Timeshare operators	
Most timeshares sold are high-margin, commission-based sales of third-party inventory.	A minimal proportion of revenue is derived from high-margin, commission-based sales of third-party inventory.
A significant proportion of revenue comes from high-margin, less-volatile HOA management fees.	Revenue from HOA management fees is minimal.
Ability to absorb drops in sales during periods of economic stress, by rapidly reducing costs to preserve cash flow.	History of failing to reduce the cost base during periods of economic stress.

Financial Risk Profile

Supplementary ratios

Although our preferred supplementary ratio for leisure and sports companies is EBITDA to interest, especially when the cash flow and leverage score is significant or weaker, we may use other supplementary ratios to refine our view, as shown below.

Supplementary ratios by subsector: leisure and sports

Gaming	FOCF to debt gives us insight into the effect of the need for periodic development capex and maintenance capex, while DCF to debt may be used for companies that pay high dividends, especially Native American gaming entities.
Lodging and hospitality	FOCF to debt applies in most cases because of high investment needs, including investing in hotel renovations, while DCF to debt may be used for companies that pay dividends.
Cruise lines	FOCF to debt applies because of the capital cost of shipbuilding, while DCF to debt may be used for companies that pay dividends.
Toy companies and other leisure goods manufacturers	CFO to debt applies because of the heavy working capital requirements.
Sports teams and other sport issuers	CFO to debt applies because of high payroll costs and limited capex needs.
Theme parks and other visitor attractions	FOCF to debt applies because maintenance capex on attractions is relatively high.
Fitness club operators	FOCF to debt applies because clubs tend to grow by opening new clubs.
Timeshare operators	CFO to debt applies because of the heavy working capital required to fund inventory and receivables.

Native American gaming entities

When assessing the financial policy of Native American gaming entities, we view the governing tribe's financial discipline as a key element.

We do not typically assess financial discipline as positive because we do not expect Native American gaming entities to prioritize debt repayment over distributions. We have observed that, typically, if they reduce distributions, it is in response to weaker-than-expected operating performance, rather than as a credit-enhancing measure that reduces leverage.

We may assess financial discipline as neutral if we view distributions, as a percentage of FOCF, as relatively predictable. This implies that distributions are sufficiently flexible and the governing tribe would be willing and able to lower them if the gaming entity were under operating stress. To determine the flexibility available, we ask for the Tribe's financial statements and discuss budgetary flexibility with its elected officials. We also analyze its financial position, policy, and track record in using the flexibility.

We assess financial discipline as negative if we consider that distributions as a percentage of FOCF could be unpredictable over time because we are unable to assess the tribe's flexibility in terms of distributions or have limited visibility on the government's budget.

When rating debt issued by Native American gaming entities, we do not assign recovery ratings, because the exercise of creditor rights against a sovereign nation is associated with significant uncertainty. In particular, it is unclear whether the U.S. bankruptcy code would apply, whether a U.S. court would ultimately be the appropriate venue to settle such a matter, and to what extent a creditor could enforce judgment against a sovereign nation.

Section 21 | Media And Entertainment

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the media and entertainment sector based on:

- Brand strength;
- Market position;
- Revenue stability;
- Asset quality; and
- Ability to lead on price.

Sector description

Companies that derive more than half of their revenue from creating, publishing, or broadcasting entertainment or other content, or by selling advertising.

Subsectors	Typical CPGP
Ad-supported online content platforms	Services and product focus
Advertising agencies and marketing services	Services and product focus
Broadcast networks	Services and product focus
Cable TV networks and streaming services	Services and product focus
Cinema chains	Services and product focus
Data publishing	Services and product focus
E-commerce services	Services and product focus
Educational publishing	Services and product focus
Film and TV program production	Capital or asset focus
Music publishing and recording	Services and product focus
Newspapers and magazines	Commodity focus/scale driven
Other media and entertainment	Services and product focus
Outdoor advertising	Services and product focus
Printing	Commodity focus/scale driven
Radio stations	Services and product focus
Local TV stations	Services and product focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Advertising and marketing services	
Ad agencies have strong networks; marketing services companies have established brands.	Lack of business diversity and brand recognition.
Fees are stable or increasing and clients remain loyal and consider the company adds value.	High client turnover, which undermines fees stability and growth.
Net business volumes from new or existing accounts increase consistently, providing steady organic revenue growth.	Net business volumes are flat or declining.
Ability to adapt to shifts in technology.	Inability to adapt to shifts in technology.
Multiple service offerings in both traditional and digital formats across different geographic regions.	Limited presence in emerging markets and digital services.
Ad-supported online content platforms	
Strong and stable market share.	Market share is low and volatile.
Strong targeting and demographic reporting capability.	Weak analytical reporting capabilities.
Strong brand recognition.	Traffic is largely driven by external search engines or social media platforms, such that a change to algorithms could significantly dent audience reach.
Sizable audience, with a demographic mix that is attractive to advertisers.	Limited global presence and product appeal (for example, a focus on a highly specialized market or niche).
Content has reached a critical mass that makes the company's services highly valuable to users and imposes high switching costs.	Content base is small and not seen as valuable to users.
Ability to monetize content and audience traffic.	Uses a tailored pricing model, instead of industry-standard measures, such as cost per thousand impressions or cost per lead.
Proprietary technology that is difficult or very costly to duplicate.	The platform lacks the technology to monetize content.
Customers are highly engaged and use the platform frequently.	Heavy dependence on ad exchanges, resulting in unstable customer base.
Broadcast networks	
Country-specific regulation supports only a limited number of national free-to-air or public broadcasters, thus reducing competition and making it easier to acquire programming, audience ratings, or advertising share.	Regulation and the structure of the national TV market are unfavorable and there are multiple over-the-air private or public broadcasters, creating tough competition for programming/audience/advertising.
Leads its market in terms of audience ratings, and ratings have declined by less than the market average.	Audience ratings have been declining more steeply than peers.
Affiliated stations pay high fees for permission to retransmit national programming content.	Considered to be a second-tier network. due to its weaker programming slate and weaker audience ratings.
Consistently schedules successful slate of prime-time programming and commissions new shows that prove successful.	Slate of prime-time programming is limited and it is inconsistent in commissioning new shows that prove successful.
Able to charge advertisers an industry-leading cost per thousand impressions and to consistently increase this cost.	Inability to charge an increased cost per thousand impressions.
Cable TV and streaming services	
Distributed to a high proportion of homes or has sufficient scale to distribute content digitally or direct to the consumer.	Has less distribution among linear TV subscribers and limited digital distribution capabilities.
Affiliate or subscriber fees are higher than peers or the industry average.	Affiliate or subscriber fees are lower than peers or the industry average.
Leads the market in premium categories such as sports, news, or specialized programming.	Lower audience ratings than similar channels (that is, other general interest or high-interest, niche channels).
Leads the market in terms of audience ratings or ratings have declined by less than the industry average.	Audience ratings have been declining more steeply than comparable channels.

Strong or strong/adequate	Adequate/weak or weak
Data publishing	
Has access to exclusive data or expertise that increases its pricing power; barriers to entry are high and there are few substitutes; and clients have proved loyal.	Content is niche or exclusive content falls within a narrow scope.
Ability to raise prices consistently due to necessity of product or data.	Limited or no pricing power.
Onboarding of new clients is smooth, and the company has the technological expertise to reliably migrate client data from other platforms. Print products make a limited contribution to revenue.	Company is unable to consistently migrate data successfully from one platform to another, in line with client needs.
Record of continuously improving the product or service while maintaining low downtime and minimal service delays.	Service is poor, with frequent downtime.
E-commerce services	
Maintains a strong and stable share of the market.	Most traffic comes from third parties such as external search engines.
Strong brand recognition, with a good proportion of users returning to the service or making repeat purchases.	Few or no products are exclusive to the site and there is no clear differentiation to make it stand out from its competitors.
Able to convert a good proportion of online traffic to revenue.	Making a purchase requires multiple clicks or choices.
Feedback is easy to give, with a consumer-friendly interface.	Customer service is poor.
Educational publishing	
Commanding share of the various age-based educational publishing markets.	Low share of the various age-based educational publishing markets.
Proven success at targeting the key subjects studied in the final two years of college/university, including numerous titles that are important in their fields; these markets are more stable because the books are less likely to be sold on or rented.	Main success is with books aimed at the first two years of college/university, which are more likely to be sold or rented and more price-sensitive, or some success with textbooks for subjects studied in the final two years of college/university.
Ability to develop and provide digital learning products.	Produces few widely used digital learning resources.
Established backlist of accepted textbooks, so that only a small share of sales is from first editions, which are more expensive and risky to develop.	Depends on the for-profit college/university sector, where enrollment has been falling.
Ability to increase the price of textbooks and publish revised editions with minimal impact on volume.	Volumes are sensitive to price increases.
Film and TV program production	
Top-tier studio with a demonstrated ability to develop, market, finance, and distribute films and TV shows that are consistently profitable in global markets.	Limited ability to create and distribute content globally. Minimal record of success in developing hit films and TV shows.
Local TV	
A majority of stations in the portfolio have the largest or second-largest full-day or news audience in their local markets, and therefore get a larger share of in-market advertising sales.	Audience ratings for news and consolidated across the full day are lower than peers, so it has a lower share of in-market advertising sales.
Large percentage of market duopolies where there is more than one TV station in a market.	Market is fragmented with many network-affiliated broadcasters.
Owns valuable content and brands that have a strong recognition, or has diversified affiliations with large broadcast networks that offer appealing content.	Affiliated with few broadcast networks, or with smaller networks.
More than 30% of broadcast revenue stems from the sale of retransmission rights (pay-TV distributors retransmit original content)	Less than 15% of broadcast revenue stems from the sale of retransmission rights.
Music publishing and recording	
Large catalog, which includes leading, well-known artists and bands, which venues, media services, and streaming platforms consider to be "must have" content.	Catalog is smaller and includes few widely known artists and bands.

Strong or strong/adequate	Adequate/weak or weak
Proven ability to support a strong roster of artists and catalog of recordings, with good artist and repertoire (A&R) development capabilities.	Limited ability to develop new artists, and lack of a consistent history of strong album sales, indicating a weakness in A&R capabilities.
Sufficient bargaining power to enable the company to offer writers and artists different rights fees, depending on how easy it is to market the artists and their music.	Limited or no ability to alter rights fees.
Outdoor advertising	
Yield, measured as revenue per display, is above the industry average.	Yield is below the industry average.
Digital displays comprise a higher share of the company total than the relevant regional market average.	Digital displays comprise a lower-than-average share of the total.

The shift to digital technology has disrupted every subsector within the media and entertainment field. Our assessment of competitive advantage therefore includes consideration of how well industries and companies have adapted. Although we assess competitive advantage in the context of the overall media and entertainment industry, certain subsectors, listed below, have suffered persistent structural declines. As a result, we are unlikely to assess companies that primarily operate in these industries as having a strong or strong/adequate competitive advantage.

For example, newspaper and magazine publishers have seen a steady fall in revenue and EBITDA as customers switch to online alternatives. In turn, much of the print industry that served the publishers has seen modest, but persistent reductions in revenue and EBITDA. Cinema chains have struggled to recover since they had to close during the pandemic. Their cost structure is inflexible, and they lack negotiating leverage with production studios. Studios have also undermined the theatrical release business model by releasing films on streaming platforms more quickly.

Competitive advantage: typical characteristics*

Adequate	Adequate/weak or weak
Cinema chains	
Easy-to-reach locations with high footfall.	Poor locations leading to persistently weak performance compared with peers (based on metrics such as attendance per screen).
Robust concession offerings and modern amenities (for example, recliner seats and screens that can display films in premium formats such as IMAX), enable the company to generate concession revenue per patron above the industry average.	Weaker concession offerings and lack of modern amenities or luxury formats result in lower ticket prices and lower concession revenue per patron than peers.
Newspapers and magazines	
Content leadership in a niche, category, or geography that supports growth in circulation revenue, combined with steady or growing ad rates despite the industrywide decline.	Failure to lead the market in any category has caused circulation to decline faster than the industry average. In addition, ad rates are dropping in line with the decline across the industry.
Well-developed online or multimedia presence that represents a sizable percentage of total sales and supports digital subscriptions and growing ad revenue.	Inability to monetize online or multimedia presence and revenue from digital subscriptions has not offset the decline in circulation.
Printing	
Significant, consumer-focused online presence, or offers ancillary marketing and consulting solutions.	Minimal consumer-focused online presence.
Sufficient scale to enable mass customization at premium prices.	Because ability to compete on quality and service is limited, the company relies on heavy discounting to retain clients.
Targets end markets that have stronger fundamentals and offer higher margins.	The company is exposed to end markets that have weak fundamentals and to commodity-like print jobs.

Adequate	Adequate/weak or weak
Radio stations	
No. 1 in terms of audience ratings during key parts of the day, such as the morning rush hour.	Audience ratings are lower than peers.
Harnesses a higher share of advertising spending relative to its local audience, supported by leading audience ratings	Has captured a smaller share of advertising spending than peers, measured against its share of the local audience.
Strong presence in large markets that typically attract more advertising spending.	Limited presence in large and dynamic markets.
Comprehensive digital strategy that provides advertisers with data analytics and marketing services.	No clear digital strategy designed to offset declining broadcast revenue.

*Subsectors assessed as adequate or below.

Scale, scope, and diversity

We assess scale, scope, and diversity in the media and entertainment sector based on:

- Diversification in terms of products and services, content, audience, titles, and market segment;
- Geographic concentration; and
- Operational size.

These factors have the potential to support revenue generation, profitability, and cash flow stability at media and entertainment companies. In this sector, achieving a critical mass, in terms of operational size, will tend to offer self-sustaining benefits. We view scale in context, as consolidation/fragmentation differs by subsector.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Profitable diversification across a variety of market segments.	Lack of clear leadership in stable or growing categories; offers a more limited range of products and services than direct competitors; depends heavily on a few brands, products, services, talent, or titles; is a niche player in terms of its brands, products, or services; or focuses on clients in end markets that have questionable long-term staying power.
Good international presence or distribution capabilities; or a broad domestic presence, where applicable (for example, for local TV stations).	Lack of international presence.
Good selection of online or mobile products, content, or services, where relevant.	Limited offering targeted at online or mobile markets and have failed to develop relationships across other media platforms that would support business reinvention, ease a shift to new technologies, or halt a decline in revenue from online businesses, where applicable.
Broad customer base, audience, or distribution channels.	Declining customer base; concentration in business segments that primarily compete on price; or dependence on a small number of distributors.

Because of the ongoing structural decline affecting certain subsectors within the media and entertainment industry, we do not typically assess companies in those subsectors as having strong or strong/adequate scale, scope, and diversity. Even to achieve a scale, scope, and diversity assessment of adequate:

- A newspaper or magazine company would likely need to offer numerous titles, each of which are leaders in their niche or category; be distributed internationally, across multiple platforms; have diversified its sources of revenue; be vertically integrated with content providers that target more-stable media formats; have a sizable and profitable online and mobile presence; and participate in a variety of multimedia relationships with large social media networks.
- A radio station network would likely need to own a large number of geographically diversified stations, targeting markets of all sizes; and to have diversified beyond broadcast revenue, for example, by generating revenue from digital advertising and live events.
- A printing company would likely have to operate at the national or international scale and have a broad offering of profitable products and services.

Operating efficiency

We assess operating efficiency in the media and entertainment sector based on:

- Cost structure;
- Ability to reduce costs in response to client or competitive pressure; and
- The appropriate measure of operating profit (most often, the EBITDA margin).

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Above-average EBITDA margins due to economies of scale and other efficiencies. Margins also benefit from satisfactory audience ratings and ability to change program formats that support rapid growth.	Below-average EBITDA margins due to a failure to gain from economies of scale or other efficiencies, especially where competition on price is intense. EBITDA margin also suffers from unsatisfactory audience ratings or unsuccessful changes to program formats, combined with the inability to improve EBITDA margins rapidly.
Ability to control operationally critical costs, such as programming, marketing, distribution, content, labor, or overheads, to maintain profitability.	Key costs such as programming, marketing, distribution, content, labor, or overheads are higher than peers.
Costs can be reduced without sacrificing content quality, or cost increases can be passed on.	Limited ability to pass on cost increases or cut costs without sacrificing content quality or reducing efficiency.
Limited price competition alleviates pressure on margins.	Fierce price competition leads to a dependence on costly marketing and promotions to retain market share and maintain margins.

Again, structural decline precludes us from assessing companies in the certain subsectors as having strong or strong/adequate operating efficiency.

Newspaper or magazine companies

To attain an adequate assessment, these would require an above-average EBITDA margin gained through economies of scale or effective outsourcing and the ability to cut costs or establish cost-sharing ventures as revenue declines. If any of their titles are losing money, we would not assess a newspaper or magazine company as adequate.

Radio stations and networks

We may assess operating efficiency as adequate if fixed costs are low and the network has proved willing and able to reduce broadcast expenses fast enough to keep pace with the decline in broadcast revenue. In addition, we would look for proven ability to identify the highest-margin formats for its program costs.

Cinema chains

These would typically need to demonstrate that they have the right balance of screens for each location and be able to reduce some of their variable costs, including staff, during slower times. To keep money-losing cinemas to a minimum, cinema chains would need the flexibility to close locations when needed, which might require options such as staggered lease expirations.

Printing companies

To be assessed as having adequate operating efficiency, these would typically need to maximize margins through investment in the latest technology; demonstrate the ability to moderate margin erosion by reducing capacity; and report an EBITDA margin above 15%.

Profitability

Although the EBITDA margin is our primary metric for evaluating the profitability of media and entertainment companies, we may also complement our analysis by using sector-specific measures.

TV broadcasters and local TV networks

These see a rise in audience numbers when high-profile events such as elections or the Olympics take place. Other events such as the FIFA World Cup or the UEFA European Championship can have a similar impact. Given that many such events have a four-year cycle, we consider EBITDA margin data for TV broadcasters over four years (one historical, the current year and two forecast years). This prevents the outsized EBITDA margins in event years from skewing our assessment. In the local TV subsector, the effect is strongest in the U.S. but may also affect our analysis of some European broadcasters. To adjust, we use a trailing EBITDA margin over eight quarters and divide it by two.

Ad agencies

For these, we supplement our view of operating profitability by combining the EBITDA margin with metrics such as staff costs to revenue.

Cinema chains

Comparing the standard lease-adjusted EBITDA margin with the non-lease-adjusted EBITDA margin enables us to judge management's skill at locating cinemas in sites with high potential, and at negotiating terms with landlords.

Financial Risk Profile

Supplementary ratios

U.S. local TV stations

To avoid skewing our results toward years with high-profile events, or toward either an election/Olympic or nonelection/non-Olympic year, we may consider debt to average trailing eight quarters' average EBITDA, as an additional supplementary ratio. The same thresholds as for the core debt-to-EBITDA ratio apply to our analysis of this supplementary ratio.

Media and entertainment companies

There is considerable diversity of practice around expense recognition in this subsector. By using FOCF to debt as a supplementary ratio, we can increase comparability, which is especially useful where the recognition of revenue and expenses is not matched to the cash payment. For instance, most media and entertainment companies recognize revenue when services are performed, but cash collections related to the sale may be spread over three to four years. Given the variability of these issuers' underlying cash flows, the standard profitability metrics may be insufficient. The timing of revenue recognition under U.S. GAAP and IFRS may also vary, making it more difficult to compare entertainment producers across regions.

Further complicating matters, where a show is classed as repeatable entertainment, programming expenses are typically recognized on the first airing. However, recognition may be accelerated if the program is underperforming against audience or revenue expectations. We track audience ratings to help us identify the likelihood that a show may fail, because this may accelerate cash expenditure on the replacement show. Write-offs may also be warranted.

Volatility adjustment

We assess cash flow volatility for each company in the context of its industry subsector. Typically, companies in the video game development, newspapers/magazines, and printing subsectors are assessed as volatile. Pure-play feature film producers are likely to be classified as highly volatile. We typically assess companies in the e-commerce and ad-supported online content subsectors as volatile or highly volatile due to low barriers to entry.

Section 22 | Metals Production And Processing

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the metals production and processing sector based on:

- Value added to products;
- Predictability of prices and volumes, based on contracts and the degree of product differentiation or specialization; and
- Relationships with customers.

For most metal production and processing companies, competitive advantage has little effect on our ratings analysis. Many produce commodity products that can be obtained from other producers or imported. Some metals companies differentiate themselves from peers by producing niche or specialty products, which typically sell for higher prices in more stable volumes. Companies may gain some advantage by producing a mix of metals, operating in attractive segments, and from the size of their market share. Long-standing relationships with customers may also offer an advantage, especially if customers have agreed contracts that make pricing and volumes more predictable.

Where the market is dominated by a handful of producers, pricing behavior may be more rational, which offers better stability. Companies that have strong market positions can also reinvest in fixed assets and in R&D, which can help them maintain their leading position.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Produces tailor-made or specialty value-added products that offer more pricing power and higher margins.	Produces common-grade materials, such as hot-rolled coil steel, rebar, or primary aluminum.
Products have more-specialized uses or company has a leading share of a more-commoditized market.	Pricing and volumes are unpredictable due to reliance on independent distributors or use of short-term contracts.
Customer relationships are strong.	Market is highly competitive, lacks protective barriers, and is vulnerable to imports.

Scale, scope, and diversity

We assess scale, scope, and diversity in the metals production and processing sector based on:

- Production capacity, and the number and location of plants;
- Product breadth; and
- Scale and diversity from integrated activities, such as mining and material outsourcing.

Sector description

Companies that derive more than half of their revenue from manufacturing, processing, or distributing metals, especially steel and aluminum. This sector is sometimes referred to as metals and mining downstream.

Subsectors	Typical CPGP
Aluminum	Commodity focus/cost driven
Commoditized metals that compete on price and availability	Commodity focus/scale driven
Specialized metals that require investment in fixed assets and are sold under contract	Capital or asset focus
Steel	Commodity focus/cost driven

For a metals company, scale typically offers an advantage by making it easier to translate the breadth and scope of operations into economies of scale, which contributes to better profitability. Prices for many metals are correlated and may even be based on a common benchmark. Therefore, the value of product diversity lies in the ability to mitigate the effect of volatile metals prices by lowering the cost of inputs. That said, if diversity by product or geography is to provide significant credit protection, it needs to offer the company broad exposure to a variety of end markets that have relatively independent cycles. Operating risks are increased if the company is dependent on one producing asset or numerous products that all are exposed to the same external factors.

We analyze the company's exposure to the volatile spot market. Fixed sales prices or volumes offer greater protection. Integration into upstream mining or captive downstream businesses can also make earnings more stable, as can strong customer relationships.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
More large production facilities than peers; good end-market diversity; and a wide range of products, including higher added-value products.	Dependence on a single plant, a single product, or only a few clients in a particular sector.
Exposure to different regions.	Limited geographic diversity (for example, the company only operates in one region) or operates in regions where competition is particularly intense or undisciplined.
Diversity and scale provided by integration into raw materials or downstream manufacturing.	Concentration in markets that have low growth potential, or where there has been excess capacity for a prolonged period.

Operating efficiency

We assess operating efficiency in the metals production and processing sector based on:

- Cost profile, especially for raw materials, energy, and labor;
- Capacity utilization, cost flexibility, and the state of its asset base; and
- Return on investment.

We evaluate each company's ability to source raw materials at a competitive price and its exposure to fluctuations in the cost of raw materials and electricity. If an input has a high weight-to-value ratio that affects transportation costs, we regard proximity to an adequate supply as important. In our experience, producers that are vertically integrated and have good access to their own low-cost raw materials will have a more-stable cost base than less-integrated competitors. That said, sourcing of materials in-house is only an advantage if the cost is competitive and supports a good margin. The capex requirements for vertical integration into raw materials could be a drag on cash flow in a downturn.

Our view of capacity utilization depends on the company's ability to adjust its production level without eroding its margins. The structure of its fixed costs governs whether costs can be reduced in times of low demand.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
The cost of production is low and the company has access to cheap raw materials and energy inputs, while also benefiting from low-cost or flexible labor.	The cost of production is high because of high energy costs, poor availability of raw materials, or an inflexible labor market.
Capacity utilization is high.	Capacity utilization is low and fixed costs are high.
Modern production facilities and flexible manufacturing systems allow the company to adjust operations to market conditions.	Technology is dated and limits the ability to adjust operations to market conditions.

Profitability

The metals sector is not homogenous, and the capital intensity of different metals and technologies varies. Therefore, although our primary indicator of profitability at metals companies is the EBITDA margin, we often supplement this by evaluating absolute EBITDA in U.S. dollars per ton of metal produced. We also consider ROC, ability to generate cash through the cycle, and ability to adapt operations and recover quickly from industry downturns, relative to peers.

Financial Risk Profile

Our assessment of the financial risk profile makes use of S&P Global Ratings' commodity price assumptions for metals.

Supplementary ratios

Given the sector's high capital intensity, based on its high investment and working capital needs, we typically view FOCF to debt and CFO to debt are the most relevant supplementary ratios. Given the importance of capex to the cash flow profile of the company, we pay particular attention to willingness and ability to reduce capex when market conditions are weaker. We base our evaluation on the company's statements and any incentives that apply. We also consider its record of reducing capex during previous industry downturns.

Section 23 | Midstream Energy

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the midstream energy sector based on:

- Resiliency of volume flows;
- The company's contract profile;
- Exposure to commodity prices; and
- The regulatory framework under which the company operates.

Resiliency of production volumes: We examine a company's volume flow records through different commodity price and economic cycles to assess the stability of its commodity-related production volumes. For example, volumes could be more volatile at a company that operates a gathering system in a mature basin or in a region that has a relatively high cost structure, with production declining by over 10% in some years.

Contract profile: Longer-term contracts with counterparties that have strong creditworthiness support the competitive position of midstream energy companies. We assess the extent to which contracts protect against potential variation in profit margins. For example, contracts that include clauses such as minimum-volume guarantees can lead to more stable revenue. In addition, we may evaluate the company's insurance coverage, especially for single-asset midstream companies that are exposed to geopolitical and weather-related risks.

Exposure to commodity prices: We measure the sensitivity of a company's profitability to the relevant commodity price swings. The more sensitive EBITDA is to commodity prices, the more volatile the cash flow is likely to be.

Regulatory framework: These differ from country to country and may offer additional credit support. For example, in certain jurisdictions, regulators allow pipeline operators to raise tariffs to offset high operating expenses and competition, enabling the operator to generate a stable ROC. In general, we consider the effect to be minor, but a supportive regulatory framework can be positive for our assessment.

Sector description

Companies that derive more than half of their revenue from transporting, processing, storing, and marketing hydrocarbons, chiefly commodities such as natural gas, natural gas liquids, and crude oil (or products refined from crude oil, like gasoline and diesel). The sector connects oil and gas exploration and production (or "upstream") activities with oil refiners and retail marketers (the "downstream" sector), export facilities, utilities, and industrial users. In addition, some midstream operators handle other commodities such as ethanol, ammonia, asphalt, coal, biofuels, biomass, carbon dioxide, and hydrogen (see section 29 for rate-based midstream assets owned by regulated utilities).

Subsectors	Typical CPGP
Diversified energy	Capital or asset focus
Gathering and processing	Commodity focus/scale driven
Natural gas or crude oil storage	Capital or asset focus
Natural gas or oil pipelines	National industry and utilities, or capital or asset focus

Other adjustments

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Highly predictable revenue through take-or-pay contracts or stable volumes.	Revenue and volumes are uncertain because of a lack of contractual arrangements.
Assets are located in low-cost basins that have significant growth potential and where alternative transportation carries a high price.	Assets are poorly situated or there is low-cost alternative transportation.
The services provided are essential to the customer (for example, a pipeline to a refinery).	The services provided face significant competition.
A high proportion of EBITDA comes from fee-based activities.	More than 50% of cash flow comes from contracts with multiple weaker counterparties.
Contracts have long terms, with eight or more years remaining on average.	Few long-term contracts.
Minimal exposure to commodity prices.	High exposure to commodity prices.
A regulatory environment that provides mechanisms to support stable rates of return.	Minimal regulatory barriers to entry and a lack of credit support.

Scale, scope, and diversity

We assess scale, scope, and diversity in the midstream energy sector based on:

- Operating scale;
- Diversity by geography, commodity, and customer base; and
- Integration with other, complementary business lines.

Operating scale: Large-scale midstream energy companies tend to have stronger business risk profiles, more operating flexibility, and greater economies of scale than smaller peers.

Degree of diversification: In general, diversification provides protection against fluctuations in price and volume. Geographical diversification can mitigate the risk of localized changes in prices or other risk factors, such as a basin's geological quality. Likewise, a lack of diversification in the customer base, or in commodity type, could lead to material cash flow volatility and operational disruptions if key customers encounter problems or demand and price patterns change.

Integration between business lines: We consider the degree of correlation between a midstream energy company's main area of operation and its other business lines. An integrated model with diversity across the value chain enhances a company's scale and product offerings. If it allows it to maintain a mostly fee-based revenue model and acceptable ROC, this will have a favorable impact on our assessment. That said, some integrated models increase commodity price exposure without materially improving scale or the company's product offerings, and these weigh on our assessment.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
The company's activities are large in scale and scope and it has a high market share in its operational areas.	Low market share, limited number of assets, or narrow scope of operations.
The company's assets are typically located in three or more geographically diverse basins with robust drilling economics, or the assets are located in one or two very large, cost-competitive basins (such as the Canadian oil sands area).	Geographic diversity is limited to one or two relatively small basins that are not cost-competitive.
Diversification by commodity type.	High exposure to one commodity type.
Diversified consumer base.	Reliance on a limited number of customers.
Integration across many parts of the midstream value chain (such as gathering and processing, transportation, and storage assets), which are connected, even though they operate independently.	Limited integration across business lines.

Operating efficiency

We assess operating efficiency in the midstream energy sector based on:

- The scalability of its growth-oriented capex;
- Maintenance capex as a proportion of total budgeted capex;
- Cost profile of the operating assets; and
- Asset utilization.

Growth-oriented and maintenance capex: When assessing the scalability of its growth-oriented capex, we consider how likely a company is to encounter cash flow lags or cost overruns during construction. Cash flow lags occur when companies incur debt to finance construction of a project but do not receive any cash flow until the project is completed. The potential for cost overruns depends on the project type; the company's experience with similar projects; the level of risk assumed by the engineering and construction company; and any mitigating factors, such as purchasing the raw materials in advance at a fixed price.

To assess maintenance capex, we consider a company's safety record and history of properly maintaining its assets to be good leading indicators for operational risk.

Cost profile of the operating assets and asset utilization: The cost profile is a key element of operating efficiency--where a high proportion of an operating asset's costs are fixed, a decline in utilization could erode cash flow. That said, when utilization is high, having a lower proportion of variable costs could boost profitability. Where available, we review asset utilization data by asset, to determine which affects operating efficiency the most.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Highly scalable growth capex and limited maintenance spending needs per unit.	Low scalability of growth capex and high maintenance capital required, relative to the company's size and cash flow generation.
Operational and fixed costs are low, as a percentage of revenue.	Operational or fixed costs are high, which limits flexibility.
Asset utilization of about 80% or more, on a normalized basis.	Asset utilization of less than 50% on a normalized basis, for example, due to weak commodity prices.

Profitability

ROC and EBITDA margins vary materially across midstream subsectors. For instance, ROC is generally lower for regulated long-haul pipelines than for pipelines that are exposed to commodity prices. As a result, we use two sets of thresholds: one for low-risk midstream companies and one for all other companies.

Where companies report under local accounting rules, rather than U.S. GAAP or IFRS, we may adjust our assessments. In addition, we do not consider the EBITDA margin an appropriate measure of profitability for certain companies, for example, pipelines that do not take title to the product or that pass through costs to their customers.

Financial Risk Profile

Supplementary ratios

In calculating FOCF to debt, our preferred supplementary ratio for midstream energy companies, we may consider only the maintenance-related capex. Spending to support growth is typically both discretionary and high, so including it could skew ratio expectations when the company is not undergoing significant expansion.

Volatility tables

The midstream energy industry encompasses a large variety of companies, from highly stable long-haul pipelines to companies with material, direct commodity price exposure.

We apply the low volatility table to a midstream energy company if it fulfils all the characteristics below:

- Has a CICRA of '2';
- Has a competitive position assessment of at least satisfactory;
- Is forecast to derive at least 90% of its operating cash flow from firm, long-term contracted revenue streams or fee-based activities with very low volume risk; and
- If a company has diversified into other industries, we would only apply the low volatility table if its other cash flow comes from highly stable business lines (for example, regulated utilities or merchant power, with long-term power purchase agreements).

Or

- Has a CICRA of '3';
- Has a competitive position assessment of at least satisfactory;
- Is forecast to derive at least 90% of its operating cash flow from firm, long-term contracted revenue streams or fee-based activities with very low volume risk;
- If a company has diversified into other industries, its midstream operations must meet the previous condition (that is, have long-term contracted revenue streams or fee-based activities with very low volume risk), and its other cash flow must come from highly stable business lines;
- Its assets have a long remaining life and are difficult to substitute;

- It has strong contractual foundations that provide long-term cash flow visibility and stability, and a majority of contracts are with investment-grade counterparties (as rated by S&P Global Ratings or according to our internal estimate of their creditworthiness); and
- Its capex needs are relatively low, adding to the stability of FOCF.

We apply the medial volatility table to a midstream energy company if it meets all of the following requirements:

- The CICRA is generally '2' but in certain circumstances may be '3';
- The competitive position assessment is at least fair;
- The company is forecast to derive at least two-thirds of its operating cash flow from firm contracted revenue streams or fee-based activities with very low volume risk; and
- If the company is engaged in other activities and has an overall CICRA of '3', its midstream operations must meet the previous condition (that is, have long-term contracted revenue streams or fee-based activities with very low volume risk), and its other cash flow must come from highly stable business lines.

In all other cases, we use the standard volatility table.

Other Considerations

Counterparty exposure

If a midstream energy company is exposed to a material counterparty, we may cap the SACP of the midstream entity at the level of the credit quality of the counterparty. We view a counterparty as material if its contracts represent a high proportion of the midstream company's revenue streams, and we consider the company unlikely to be able to enter into alternative contracts at similar or better rates.

If we have capped the rating on a midstream company at the level of a counterparty and the credit quality of that counterparty has deteriorated, in our view, we may also lower the rating on the midstream company. For example, if the principal or only asset was a demand-pull pipeline that could only be used to supply the counterparty, we would likely lower the SACP on the midstream company. However, a company that has multiple assets, each with several potential customers likely to be willing to pay similar rates to those previously contracted, would be in a stronger position. If we considered that it also had sufficient liquidity to give it time to replace the lost revenue streams, we might not lower the SACP of the midstream company if we were to downgrade the counterparty.

Section 24 | Mining

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the mining sector based on:

- Ability to maintain production and reserves through internal development;
- Corporate strategy and growth potential; and
- Market access, sales contracts, or pricing power, if those are relevant.

Internal development: A company's reserve base and pipeline of projects are critical to its ability to maintain or increase production and reserves through internal development. We monitor a mining company's record of bringing projects into production and assess the riskiness of its growth strategy, given its resources and capabilities. Successfully converting nonproducing reserves and resources into output at an attractive operating cost and ROC demonstrates its ability to implement its strategy. Declining production could indicate poor prospects for meeting medium-to-long-term debt service requirements.

Growth strategy: Where a company pursues an aggressive growth strategy, we assess whether this is stretching management resources, straining funding sources, or exposing the company to high execution risks. Example of aggressive growth strategies include undertaking the construction of a single project that is bigger than a company's existing operations or making acquisitions in unfamiliar jurisdictions--a particular risk, given the socially sensitive nature of the industry.

Market access, contracts, and pricing power: In some markets, mining companies can gain a competitive advantage through better market access, longer-term sales contracts, or greater pricing power. For example, mining companies where production is concentrated may see higher or more stable pricing and the existence of captive infrastructure (such as railway lines and ports) is especially relevant for bulk commodity producers. We also consider long-term contracts, if any, and the location of preferred suppliers and customers.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A development pipeline that offers potential growth projects over five to 10 years.	Limited growth potential or a risk that production will decline.
Good record of taking projects to production.	Dependence on the success of one big project.
A moderate, achievable, capital investment strategy that preserves management resources and funding capacity.	An aggressive growth strategy.
Better-than-peers access to market, contract terms, or pricing power, where relevant.	Access to markets is weaker than peers, contracts are relatively unfavorable or short term, or the company has limited pricing power.

Sector description

Companies that derive more than half of their revenue from exploring and extracting metals and minerals through mining, or from operations that support mining, such as smelting and refining. This sector is sometimes referred to as metals and mining upstream.

Subsectors	Typical CPGP
Coal and consumable fuels	Commodity focus/cost driven
Diversified metals and mining	Commodity focus/cost driven
Miners that have a small asset base (for example, a single mine or a cluster of mines in a single region)	Commodity focus/scale driven
Precious metals and minerals, including gold	Commodity focus/cost driven

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Scale, scope, and diversity

We assess scale, scope, and diversity in the mining sector based on:

- Asset diversity, measured by the number and size of a company's operations;
- Diversity of production, measured by range of commodities produced;
- Geographic diversity of operations;
- Reserve life of the assets, and
- Exposure to mining-specific jurisdiction risk.

Asset, production, and geographic diversity: Greater asset and commodity diversification offers mining companies protection against adverse events or fluctuations in commodity and end markets. Earnings and cash flows are more stable at well-diversified companies; that is, those that receive meaningful EBITDA contributions from a range of mines or from three or four commodities that demonstrate little correlation in terms of price and volume drivers.

Reserve life: Longer reserve lives typically support a stronger assessment. We generally measure reserve life by dividing proved ore reserves by expected production volumes, using current production rates (or future production rates, if the company expects to significantly increase production in the next few years). Our assessment also incorporates the prospective capex required to extract proven reserves. A company that has proven a reserve through drilling but has yet to construct the necessary mining infrastructure will need to invest significant cash over several years before it can generate any meaningful revenue from this source.

Jurisdiction risk: In many cases, a mining company will be exposed to risk factors specific to a country or jurisdiction that are relevant to mining but may not affect other industries. Government policies frequently affect the predictability of the operating environment; for example, there may be mining-specific environmental regulations or other environmental pressures; infrastructure critical to mining may be inadequate; and mining-specific regulations, taxes, and export regulations may be subject to change. In addition, mining companies face elevated social considerations because of safety and local labor relations and the impact on communities of pollution; water or land usage conflicts; and economic or landscape changes.

We incorporate these industry-specific geographic or jurisdiction risks here, because those risks may not be captured in our country risk score. At the same time, we evaluate any offsetting factors that could reduce the impact of these risks, such as a demonstrated record in the industry, local ownership, or captive infrastructure.

Scale, scope, and diversity: typical characteristics*

Strong or strong/adequate	Adequate/weak or weak
Typically, at least five to 10 large-scale assets.	Dependent on one large asset, or a few small-to-midsize assets, such as a regional cluster of mines.
Proven and probable reserves in major operations have a long life of at least 10 years.	Proved reserves in the company's assets have a short life of one to three years.
Product diversity that helps moderate earnings swings (usually, diversification across at least three commodities).	Limited product diversity.
Exposure to countries where mining-specific jurisdiction or country risks are high is limited, or well-diversified.	Significant exposure to a country where mining-specific jurisdiction or country risks are high.

*Although we would not typically assess a single-commodity producer that is reliant on a single mining cluster as having adequate scale, scope, and diversity, we may do so if it has large-scale assets in production, a reserve life of well over 10 years, and low-risk operations (for example, it may have multiple operating faces in the same pit, or several different independent production streams).

Operating efficiency

We assess operating efficiency in the mining sector based on:

- The position of the company's assets on the industry cost curve;
- Nonmining cash costs, such as the cost of delivering to end markets; and
- The quality of the company's reserves, the nature of its mining operations, and the cost of energy and labor.

The industry cost curve plots the cost of all mining operations for a given commodity, in ascending order. In a downturn, assets in the first and second quartiles often remain cash flow positive because of their below-average cash costs. Assets in the fourth quartile, however, could generate negative cash flow if prices were weak and are at risk of being idled (temporary suspension of operations).

Cash costs can be influenced by:

- The quality of the commodity, its byproducts, and the associated infrastructure;
- The risk of higher expenses or stoppages;
- The skill level and flexibility of the work force; and
- The company's exposure to currency fluctuations.

In addition, if a company uses off-take contracts, we evaluate their impact on operating efficiency. Off-take contracts are usually most important when evaluating smaller mining companies. If the counterparty is sufficiently creditworthy, the contract may increase the stability of earnings by fixing volumes and prices for the produced commodity.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Most assets are in the first or second quartile of the global industry cash cost curve.	Most assets are in the third or fourth quartile of the global industry cash cost curve.
Ore grades are above-average and stable.	Ores are low-grade or unstable.
Modern equipment for concentrating, refining, and smelting is in use.	Equipment is outdated or old.

Profitability

Level of profitability: We use EBITDA margin as our primary indicator of profitability for mining companies. That said, the mining sector is not homogenous, and the capital intensity and technologies required to mine and process different ore bodies vary. Therefore, we may complement our analysis by assessing ROC, relative to peers.

Where we do not think that the five years of data described in our corporate methodology would be representative of the full commodity cycle, we may use a longer period to assess profitability. In addition, if capex requirements are persistently high, we may set more-demanding profitability thresholds than the through-the-cycle margins, or lower them if capex requirements are expected to remain low.

Volatility of profitability: Volatility of profitability at most mining companies is assessed as '3' or '4'--only a few companies in the mining sector will be assessed at '1' or '2', indicating lower volatility. We frequently adjust the volatility of profitability in the mining sector by one or two categories, especially for smaller, less-diversified companies. We often apply qualitative adjustments of one or two categories to reflect factors such as:

- Elevated country risk;
- The company's small size compared with peers;
- Concentrated cash flow and event risks;
- Rapid growth in production volumes from start-up operations;
- Exposure to technology changes; or
- A possible change in the pattern of volatility in a specific commodity.

Financial Risk Profile

Supplementary ratios

Our assessment of the financial risk profile uses S&P Global Ratings' commodity price assumptions for metals.

If a company has significant exposure to a metal or bulk commodity for which we do not have price assumptions, we develop a set of prices for the next three years. Where forward curves for the commodity are available, we use these as a starting point and modify them according to our supply-and-demand expectations for the industry. Our analysis of cash flow coverage ratios incorporates company-specific considerations related to volatility of cash flow and capex--both are typically significant in the mining industry.

Given the sector's high capital intensity, we generally find FOCF to debt to be the most relevant supplementary ratio, if the core ratios indicate a preliminary cash flow/leverage assessment of intermediate or better. If the cash flow/leverage assessment indicated by the core ratios is significant or weaker we consider FFO plus cash interest paid to cash interest paid, EBITDA to interest, and FOCF to debt if the company has embarked on an ambitious capex program that would be difficult to curtail in the case of a commodity downturn.

Fluctuations in working capital and CFO to debt are of limited importance in the mining industry because margins are fairly high and the cash conversion cycle is short. In addition, working capital outlays tend to coincide with a strong industry environment, when FFO is high.

Volatility adjustment

Given the cyclicality of the industry, many mining companies have a cash flow/leverage assessment of volatile or highly volatile; this implies that their cash flow/leverage ratios could weaken by up to three categories during a market downturn.

Section 25 | Oil And Gas Exploration And Production

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Business Risk Profile

Competitive advantage

Companies in the oil and gas exploration and production (E&P) sector depend on the availability of suitable reserves that can be profitably extracted. Competitive advantage for these upstream companies largely depends on their ability to manage the risks associated with replacing and increasing reserves.

We assess competitive advantage for an integrated company in the E&P sector based on:

- The growth prospects inherent in its acreage (the area on which it has an oil and gas license);
- The quality of liquids and gas produced;
- Unit revenue realized at each producing region; and
- Extent of vertical integration, if any, among its operating segments.

Growth prospects inherent in its acreage: We assess a company's ability to increase production and reserves through internal development (that is, finding and exploiting reserves in the fields where it already has a license), based on:

- Its history of successful exploration and development; technical resources and capabilities; and required capital spending;
- Its acreage position (geological conditions and accessibility of its fields); and
- The length of its project queue, based on the reserve life index (RLI; defined as reserves divided by annual production).

Where a company's reserves are not growing, it can indicate poor prospects for its ability to continue to meet its debt service requirements. On the other hand, the upfront investment associated with sustained high growth can put a strain on funding sources.

Production quality: Hydrocarbons are subject to price differentials based on type and quality. Therefore, the quality of hydrocarbons produced by a company affects its revenue and cash flow. For example, light, sweet crudes require less refining treatment and yield more high-priced byproducts such as gasoline, kerosene, and jet fuel. Therefore, they command a higher price than heavy, sour crudes which cost more to refine. Similarly, wet gas, which contains natural gas liquids, commands a premium over dry gas because of its higher energy content.

Unit revenue at each producing region: Revenue at E&P companies is also affected by basis differentials--the difference between the price in a particular region and the benchmark price. These usually arise because of transportation costs or supply and demand characteristics in the production area. If a company's acreage is in a region where the cost of transportation to market is high, or limited capacity makes hydrocarbons difficult to transport out of the region, it typically

Sector description

Companies that derive more than half of their revenue, either from developing and producing oil and natural gas hydrocarbons or from integrated operations in the oil and gas sector.

Subsectors	Typical CPGP
Exploration and production	Commodity focus/scale driven
Integrated	Commodity focus/scale driven
Government-controlled or subject to government policy, regulation, taxation, and tariffs	National industry and utilities

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

sells at a discount to the benchmark price. We view this as an adverse factor. On the other hand, if it is supplying hydrocarbons to a region where demand is high or transportation costs are low, the regional price may include a premium compared with the benchmark. The company will therefore benefit from higher unit revenue, cash flow, and earnings.

Extent of vertical integration: Strategic approaches to integration vary considerably, but it is common for larger E&P companies to operate a cluster of ancillary related businesses.

Related businesses that an E&P company may integrate with include:

- Natural gas processing plants;
- Oil and gas common long-haul or gathering pipelines; and
- Oilfield services operations and assets, such as drilling rigs and pressure pumping equipment.

Participation in pipeline operations that carry third-party volumes can sometimes offer an E&P company a highly stable source of earnings that is not closely correlated with its base earnings. When capacity among third-party suppliers is constrained, vertical integration (for example, ownership of oilfield services operations and assets) can benefit E&P companies by facilitating cost-effective growth in reserves and production. That said, it requires capital, adds to fixed costs, and can exacerbate a downturn's adverse effects. Although integration and diversification can enhance an E&P company's competitive position and increase the stability of its financial performance, the financial results are not always positive.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A strong record of project execution, with production and costs that compare favorably with operators that have adjacent acreage.	Project execution has historically been poor, so that costs are higher and production inferior to that of operators with adjacent acreage.
A record of allocating capital to basins that have favorable internal rates of return (typically exceeding 30%).	Limited record of allocating capital to basins that have favorable internal rates of return.
Diversification that demonstrably improves profitability or the stability of financial performance throughout the business cycle;	Operations have shown inferior profitability or more volatile financial performance throughout the business cycle.
Where transportation and services, such as drilling rigs, are integrated, unit costs are lower than the available alternatives, sourced through a third party.	A lack of integration with transportation, or equipment and services.
Some degree of leverage with customers and suppliers.	Little or no leverage with customers and suppliers.

Scale, scope, and diversity

We assess scale, scope, and diversity in the E&P sector based on:

- Size of the reserves, because larger reservoirs offer potential economies of scale;
- Geographic diversity of production sources;
- Diversity of hydrocarbons produced;
- Operational risk required to exploit the reserves; and
- Quality of the reserves.

Hydrocarbon reserves, as an E&P company's main assets, are critical to our assessment of the company's scale, scope, and diversity.

Reserve size: If the reserve base is larger than that of peers, we would expect the company to benefit from greater operating flexibility, more geographic diversity, and larger economies of scale. In our view, the size and type of a company's individual reservoirs is important. Large onshore or offshore reservoirs allow companies to spread overhead costs and capital investment across more production, and so provide greater economies of scale. Size can also give companies access to more favorable financing terms, which can significantly boost their competitive advantage when developing or buying properties. During industry downturns, large E&P companies may have greater financial flexibility than their smaller competitors.

Geographic diversity of production: A geographically diversified portfolio can provide opportunities for cost-effective reserves and production growth, if regional factors affect production or reinvestment in a particular area. In addition, by operating in multiple, geographically diverse fields, a large E&P company can reduce its dependence on the operational performance of a small cluster of wells or fields, and make itself less susceptible to regional price volatility. We view production as less diversified if a company operates in several basins but generates most of its earnings from just a few of them. Nevertheless, we may assess a company as having strong/adequate scale, scope, and diversity, even if it operates in just one major basin as long as we expect it to generate above-average profitability, it has an extensive acreage position, and its production profile is clear for at least 10 years.

Diversity of hydrocarbons produced: We would expect a company with a broader production profile to be less volatile. For example, we view the production of a mix of liquids (oil or natural gas liquids) and natural gas as credit positive, in markets where these show low price correlation. A company that has the flexibility to shift production across a range of hydrocarbons is also better positioned to respond to changes in market dynamics.

Operational risk: Most of the easy-to-access oil and gas reserves have already been exploited--exploration now entails drilling in more-difficult conditions, often using novel extraction methods. E&P companies can develop meaningful scale, scope, and diversification in their operations by effectively adapting extraction technologies to exploit newly discovered reservoirs. However, the complexity of the task tends to give rise to greater operational risks. Deepwater drilling techniques, for example, are much riskier than those used in onshore operations. Similarly, it is difficult to make geological assessments in remote locations--uncertain outcomes increase operational risk. Health and safety concerns can also give rise to operational risk.

Quality of reserves--Proved developed producing reserves: Business risk tends to be better for companies with a high proved developed producing (PDP) ratio (the ratio of PDP reserves to total proven reserves). This is because PDP reserves have lower future development costs and production risks than undeveloped reserves. This implies that they have less chance of incurring

cost overruns or suffering shortfalls in production. However, the optimal portfolio includes reserves at different stages of development. A PDP ratio of more than 80% (implying a low stock of undeveloped reserves) indicates that, as producing reserves decline, they could be difficult to replace.

Where we see little risk associated with developing reserves, we do not place much emphasis on the distinction between reserves that are proved developed, and those that are proved undeveloped (PUD). For example, recovery of oil sands where the reserves are close to the surface uses a low-risk technique akin to strip mining. There is little geological risk associated with converting reserves to proved from probable, in such cases. We could extend this analysis to other forms of unconventional oil and gas reserves.

Reserve life index (RLI): We use reserves divided by annual production (RLI) to indicate how long a company would take to deplete its existing reserves, at current production rates. RLI is assessed in the context of the company's total reserve base, prospects for organic or acquisition reserve growth, capital position, and operating team. In assessing reserves, we also evaluate the underlying assumed depletion rate. A steep depletion curve could imply a risk of a significant decline in production beyond the next few years if reserves are not replaced. A short RLI of less than five years may indicate that the company has been unsuccessful at replacing its reserves or that it has limited capital for organic and acquisition-related growth. A long RLI of 10 years or more may indicate a company that has a low-risk reserve base and relatively stable production outlook. This is generally the case for companies that focus on oil sands or shale oil. In some cases, however, a long RLI implies that reserves are overstated or indicates a company that has proved itself unable to ramp up production.

Reserve replacement ratio: As E&P companies produce hydrocarbons, they need to find or acquire new sources of future growth. This may be achieved by drilling (organic growth) or by acquisitions. We assess a company's reserve replacement strategy using the reserve replacement ratio (RRR, the amount added to reserves divided by the amount extracted for production) along with its unit finding, development, and acquisition (FD&A) costs (see "Operating efficiency").

Our opinion is largely influenced by the size of the company's existing reserves, and its stage of development. It is not uncommon for an E&P company that has a small reserve base and is growing rapidly to add far more to its reserves in a year than its produces annually. In such a case, we would expect RRR to be a multiple of annual production. On the other hand, an extremely large E&P company with a high annual production rate might need to bolster its organic development with acquisitions. An RRR over 100% could be viewed as excellent for the major E&P company, but mediocre for a small company at the initial stage of its life cycle. Where a company reports an RRR of more than 100% for several years, we see potential for future production growth, and could improve our assessment of the business risk profile.

Reserve disclosures: The U.S. Securities and Exchange Commission, and equivalent authorities in other areas, define the standards used to categorize reported reserves. Although this provides a basis for comparison, management has some discretion about how to apply the standards--this may affect whether reserves are reported as proved developed, proved undeveloped, or probable. Proved developed reserves are the most direct source of current production and cash flow. Capex is required to convert reserves categorized as proved undeveloped or probable or possible resources into proved developed reserves.

We generally quantify reserves and production by industry standards such as barrel of oil equivalent (boe) or thousand cubic feet (mcf) of natural gas equivalent. We determine these based on the energy content equivalency ratio--six mcf of natural gas to one barrel of crude oil or

natural gas liquids. We also consider the composition of the sources of ongoing revenue because the energy equivalent can be significantly out of synch with market prices.

Most countries require that E&P companies disclose their reserves at the end of each year; these disclosures are a necessary input to our rating on the E&P company. Cross-country comparisons can be complicated by differences in the definitions used and the level of disclosure required.

In our view, reserve reports that are prepared and audited by internationally recognized third-party engineers have greater credibility than reports prepared internally by the company itself and only audited by third-party engineers, or reports prepared and audited by less well-known engineering firms.

We evaluate the reliability of reserve disclosures based on whether a company has a record of posting substantial or frequent negative technical revisions. Where a company's policy on reserve bookings has historically been aggressive, we may hold it to a higher standard than similarly rated peers. Specifically, we would look for a higher proportion of proved developed reserves when assessing reserve size and quality. That said, we typically have a greater tolerance for negative revisions based on changing prices when analyzing reserve bookings. Such revisions generally occur when oil and gas prices are declining and are reversed when prices improve.

Mergers, acquisitions, and divestitures: E&P companies frequently buy assets to enter new areas or consolidate their interest in existing properties. At the same time, they may divest noncore or high-cost assets to streamline their portfolios or to raise funds. In considering the effect of acquisitions, we focus on how much the company paid for the assets; the opportunities the assets represent for yielding reserves and production; whether they will help the company generate economies of scale; and whether the company has the capacity to manage the new properties. In our view, E&P companies that operate their own properties have a better control of cash outflows than those that rely on third-party operators.

We typically assess scale, scope, and diversity at E&P companies as stronger where they are acquiring assets and increasing their reserve size and production, while managing costs and obtaining higher rates of return on their investments.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Large in scale, typically defined as having reserves of more than 1 billion boe and production of over 350,000 boe per day.	Small in scale, typically defined as having total proved developed reserves of less than 50 million boe and production of less than 30,000 boe per day.
An RLI of 10 years or greater.	An RLI of five years or less.
An average RRR that exceeds 100%, over at least three years, and good prospects for production growth, given its drilling inventory and planned investment projects.	An RRR of less than 100% over the past three years, and limited prospects for production growth.
A well-balanced reserve mix that includes both liquids (crude oil and natural gas liquids) and natural gas.	An unbalanced reserve mix.
Exceptionally low production risk and high certainty of reserve replacement, even where the company operates in a relatively small number of fields (typical for certain Canadian oil sands projects).	Significant uncertainty with respect to sustainability of production and reserve replacement.
Fields or projects are geographically diverse and located in countries that have a country risk score of '3' or lower. Most have well-established records of development activity.	Most cash flow comes from one basin, indicating high geographical concentration.

Operating efficiency

We assess operating efficiency in the E&P sector based on:

- Operating and production costs; and
- Exploration and development costs (including capital efficiency and reserve replacement costs).

An E&P company's costs largely depend on the specific hydrocarbons it produces; for example, the operating cost for crude oil is generally higher than that for natural gas. The region in which production is taking place may also affect how costs compare with those of peers. In addition, a company's exploration and development program, and thus its ability to maintain and increase both reserves and production, depends on its capex.

Operating and production costs: Because E&P companies produce commodities, they have no control over selling prices, except through hedging. Controlling the cost of current production (that is, the operating and production costs) is therefore critical to an E&P company's credit profile and we view it as an important indicator of long-term operating strength. By managing their costs, companies may be able to expand and so generate additional cash flow. However, most E&P companies depend on third-party companies to provide critical services such as drilling, pressure pumping, and hydraulic fracturing (fracking), which reduces their control over the related costs.

Exploration and development costs: E&P companies that cannot replace their reserves at an economical cost will eventually fail. Therefore, exploration and development costs--those associated with finding and developing new reserves--significantly affect financial performance. They usually comprise more than half of the total unit cost base. In some cases, particularly offshore production projects, capex reaches its peak well before production can begin. To ensure we take this into consideration, we compare cash operating costs against capital costs.

We evaluate the capital efficiency of exploration by assessing finding and development (F&D) costs relative to peers, which we view as the best measure of organic growth capabilities. We also consider the unit finding, development, and acquisitions (FD&A, also known as all-sources finding and development) cost which indicates how much capital a company spends in all forms to replace a unit of hydrocarbon produced. Most companies that generate a unit cash margin significantly higher than their unit FD&A cost should be capable of delivering annual increases in reserves and production without any external funding requirements. We would expect the largest players to at least maintain reserves and production at a constant level.

Comparisons of F&D costs and FD&A costs can be distorted if there is a significant increase in PUDs or unproved resources. FD&A costs and reserve recognition can be uneven year to year. Therefore, we typically focus on unit FD&A costs over a three-year period. This removes some of the volatility while still being sensitive to underlying trends.

A company's break-even point can be identified using the recycle ratio, which we calculate by comparing the unit netback (gross profit per barrel) with its unit F&D, or unit FD&A. Unit netback is synonymous with the operating margin per unit, for an upstream company. A recycle ratio of less than 1x indicates that the company may not remain viable; we would typically assess operating efficiency as weak in this case.

Our assessment also considers the upfront costs required to develop basins. Developing offshore fields and certain other projects requires sizable capital outlays. For example, the pipeline infrastructure needed for Canadian oil sands or tertiary projects can be very costly and must be

completed before production begins. High upfront exploration and development costs generally mean that start-ups will report poor unit FD&A costs for some years. The degree of volatility in an E&P company's financial performance depends on the balance between its fixed and variable costs.

Unless they are operating in a mature field, start-up companies or those developing new production typically incur high cash operating costs, which heighten risk by dampening financial performance. These largely comprise lease operating expenses and general and administrative costs, which will be disproportionately high at the early stage. Later, as the company increases its production, these expenses can be spread over a larger base.

This effect can give a cost advantage to companies that have a large, stable production base and sustainable growth prospects. However, if these companies experience production shutdowns because of maintenance requirements, pipeline outages, or weather, their cash operating costs per unit of production will rise.

We use the unleveraged full-cycle costs to rank operating efficiency. The unleveraged cost is calculated by combining unit cash operating cost, excluding interest expense, with the unit FD&A costs.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Unit cash operating and unit FD&A costs are consistently below those of peers that have a similar hydrocarbon mix.	Consistently higher unit cash costs (for instance, costs to extract oil and gas) and consistently higher FD&A costs than peers with a similar hydrocarbon mix.
Revenue per unit of production is consistently higher, and expected to remain consistently higher, than unit unleveraged costs, based on our pricing assumptions, and unit cash margins are sufficient to cover unit FD&A costs.	Revenue per unit of production that are consistently lower than unit unleveraged costs (and that we expect to remain so) under our pricing assumptions, with unit cash margins that cannot fund unit FD&A costs internally (external financing is essential for the company's growth).

National oil companies

In addition to the factors considered above, for national oil companies, we place special emphasis on national industry-specific factors that derive from being a national company, and that may positively or negatively affect the company's competitive position compared with peers.

In particular, our analysis considers:

- To what extent heavy taxes or domestic price regulations affect the company's profitability through the cycle;
- To what extent regulations have a stabilizing effect on national oil companies' profits (that is, whether taxes act as a natural hedge);
- Whether the company has any advantages due to barriers to entry created by the regulatory framework in the hydrocarbon industry; and
- How stable the regulatory regime is and how resilient it is to potential changes in international oil prices.

Profitability

Because performance in the E&P industry is affected by natural hydrocarbon price volatility and possible changes in company operating efficiency metrics, we do not assess profitability based on standard global benchmarks over a whole cycle. Instead, we rank E&P companies against their peers annually, using the profitability measures listed below.

- Adjusted unit EBIT;
- ROC; and
- Adjusted unit earnings before interest.

We calculate adjusted unit earnings by applying our off-balance-sheet adjustments to unhedged earnings before interest and after taxes, for each unit of production. We may also include the unit EBIT as a proxy metric, depending on the availability of data and its relevance to the peer group used to benchmark a company.

Financial Risk Profile

Supplementary ratios

In our view, the most likely source of financial stress for an E&P company is an inability to fund its minimum ongoing investment requirements, or its maintenance capex. Reserve replacement, and thus production stability, rely on substantial access to capital. Our preferred supplementary ratios in the sector are FOCF to debt and DCF to debt. In calculating FOCF, we assume that maintenance capex, at least, is required. We view DCF to debt as most relevant for companies that pay out a portion of excess cash flow to shareholders.

We use our price assumptions for oil and natural gas when assessing the financial risk profile. To capture the higher volatility typical of speculative-grade companies, we generally focus on financial performance in the current and next year. We add an additional forecast year when assessing more stable companies. The diversified operations of the major integrated companies should enable them to demonstrate some stability through a price cycle, in our view. Therefore, in assessing these groups, we take into account historical ratios for the previous two years, as well as our estimate for the current and our forecast for the two subsequent years.

Section 26 | Oilfield Services And Equipment

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the oilfield services and equipment sector based on:

- The technological complexity of the company's services and equipment,
- The value to customers of the services and equipment being provided,
- The company's ability to set prices for its services and equipment, and
- The company's ability to quickly service or replace equipment and relative market position.

Technological complexity: The most-challenging oilfield projects require use of the latest technology. This can create a barrier to entry that protects oilfield services and equipment companies that have the strong technical skills and equipment needed to assist customers in executing these projects. Similarly, providers that can offer a suite of services and equipment have a competitive advantage over those that offer a single product or service.

Customer value: In our view, access to the leading technology also helps companies add value to their existing services and equipment, and so increase demand for their offering. By enhancing the customers' ability to recover oil reserves, for example, providers can strengthen their pricing power.

Sensitivity to prices: Companies that are more susceptible to price competition generally find profitability is eroded during cyclical downturns, or when the supply of equipment exceeds demand. Pricing pressures have the strongest effect on oilfield services and equipment companies that provide more-commoditized services and less-complex equipment. This is because the limited opportunities for differentiation available to them can impede their ability to protect their market share.

Responsiveness and market position: Market-leading companies have stronger reputations and pricing power, and can access global markets, easing the impact of regional changes in demand. They are also able to respond more quickly to customer demands. Given the significant cost of downtime, the ability to service equipment in a timely manner is key to achieving market acceptance and improving brand reputation.

Sector description

Companies that derive more than half of their revenue from providing services and equipment to the exploration and production industry and are therefore largely dependent on capex in that industry.

Subsectors	Typical CPGP
Barges and vessels	Commodity focus/scale driven
Diversified providers that use proprietary technology	Capital or asset focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Leading positions in its market segments.	Second-tier position in key market segments.
Technological leadership has enabled the company to research and develop successful new services and equipment, bolstering its favorable industry reputation and utilization rates.	Utilization of services and equipment falls when market conditions are weak because they do not materially improve exploration and production (E&P) companies' success rates or reduce their production costs.
Offering includes a suite of services and equipment that adds customer value and affords barriers to entry and pricing power.	Profitability is volatile because the company is highly susceptible to price competition.

Scale, scope, and diversity

We assess scale, scope, and diversity in the oilfield services and equipment sector based on:

- The company's relative size (measured by revenue and EBITDA);
- The depth and breadth of its product offerings;
- Its geographic diversity (measured by revenue and EBITDA); and
- Customer concentration.

Relative size: Larger oilfield services and equipment companies generally also lead the market in terms of technological innovations because they have the resources to invest a significant amount into R&D and are able to bring new services and equipment to market on time. In turn, this helps them maintain their market position and boosts their pricing power. We expect them to offer large-scale services in multiple countries or regions that carry relatively low risk (that is, where the country risk score is '3' or better).

The depth and breadth of its product offerings: Although some downturns are severe enough to affect all markets, we would expect companies that offer a diverse range of products to enjoy greater flexibility and more financial stability during downturns because they are less dependent on any one product. We consider that companies can gain an advantage by balancing the services and equipment they sell across the production, exploration, and development phases of oil and gas projects. Ratings can also be strengthened if a company targets multiple different hydrocarbon markets, notably natural gas and crude oil. Conversely, smaller players, especially those that focus on commodity-like oilfield services and equipment, are generally less able to command favorable terms and can find that slow collections become a particular problem.

Geographic and customer diversity: Our assessment of scale, scope, and diversity is influenced by the relative attractiveness of a company's markets, in terms of size, expected growth, cyclicality, barriers to entry, and intensity of competition, and how the company has positioned itself in those markets. Smaller oilfield services and equipment companies are more likely to serve smaller customers, whose demand for services and equipment can fluctuate depending on the price environment. Conversely, companies that we assess as having greater scale, scope, and diversification tend to sell to large, established E&P or integrated oil companies, which operate across a broad geographic range and themselves display good customer diversification and more predictable capex. The need for oilfield services and equipment at larger E&P and integrated oil companies is more stable, even in a downturn.

Although it is not common for companies in the oilfield services and equipment sector to enter into long-term contracts with clients, where they do, we analyze how much the use of these contracts bolsters cash flow predictability.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Leading market share across three or more broad product and service segments, so that revenue base is in the top tier for the industry.	Operations are limited in scale and breadth.
Participation in multiple product lines mitigates a firm's exposure to the risks of a single market or commodity.	Product offerings are limited and may focus on low-value-added items that are subject to very high competition.
Operations and cash flow are geographically diverse and the company's service provision is mainly in relatively low-risk countries and regions.	High geographical concentration or significant exposure to high-risk countries.
Strong, long-term customer relationships and a diversified customer base.	Customer base shows limited diversification or the company depends on smaller customers with more-cyclical needs.
A significant amount of business is conducted under contracts that have favorable provisions, including clauses that protect against the risk of order cancelations.	High exposure to investment in exploration, which is the more-cyclical part of the E&P industry.

Operating efficiency

We assess operating efficiency in the oilfield services and equipment sector based on:

- The flexibility of a company's cost structure;
- Working capital management when market conditions are weak; and
- The efficiency and quality of equipment manufacturing.

Flexibility of the cost structure and working capital management: Because demand for services and equipment can be volatile in this sector, we see a flexible cost structure as key to maintaining performance through the business cycle. Many oilfield services and equipment companies are able to release working capital during downturns--for example, by reducing inventory purchases or releasing crews--while continuing to collect on existing contracts.

Efficiency and quality of equipment manufacturing: Order backlogs at equipment manufacturers are common and fulfilling these orders can provide a buffer when market conditions weaken. We also analyze an equipment manufacturing company's manufacturing efficiency, operating margin, and reputation for quality when assessing their operating efficiency. Operations in the energy industry are coming under increasing regulatory scrutiny. Given the stringent requirements being imposed, we consider high quality to be essential; if a manufacturer's services and equipment cannot be relied upon, it will find itself at a disadvantage to peers.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Cost structure is flexible and enables the company to quickly reduce operating costs, especially labor costs, when markets weaken.	Cost structure is less flexible, so that it is difficult to quickly adjust to market conditions.
Able to limit working capital needs when growth slows.	High working capital requirements, even when growth slows.
An extensive record of constructing equipment on time and on budget, while also meeting the customers' needs.	Limited record of delivering equipment on time and on budget.

Financial Risk Profile

Supplementary ratios

FOCF to debt is our preferred supplementary ratio for oilfield services and equipment companies because working capital and capex cycles can significantly shape cash flow generation patterns through the cycle. During an upturn, companies need to increase their working capital and capex to meet the elevated demand for equipment and services. This can limit the benefit to cash flow and frequently leads to negative FOCF. Conversely, in the early stages of a downturn, capital released by liquidating inventories and trade receivables, combined with lower capex, can benefit free cash flow.

Companies that offer diversified oilfield services and have their own proprietary technology typically have less cyclical capex needs, but spend more on R&D. To capture these elements more effectively, we may choose to use FOCF to debt as a supplementary ratio.

Alternatively, we may use DCF to debt to refine our analysis of companies that pay higher dividends to shareholders or pursue share repurchase programs. This helps us to evaluate how they use cash and how that may affect debt repayment. Companies that make more aggressive shareholder returns, as indicated by a weak ratio, may see reduced DCF when crude oil and natural gas prices are falling, which could weaken their ability to service their debt.

Section 27 | Pharmaceuticals

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Business Risk Profile

Competitive advantage

When we evaluate competitive advantage for pharmaceutical companies, the nature and focus of our analysis differs across the three pharmaceutical subsectors.

Branded

We assess competitive advantage in the branded pharmaceuticals sector based on:

- Pipeline quality, by number of compelling new prospects, market potential, and ability to replace lost sales;
- Market exclusivity profile;
- Number of blockbuster drugs;
- R&D spending level and productivity;
- Marketing and brand recognition; and
- Negotiating power with payors.

Pipeline quality: In considering the quality of a company's new product pipeline, we examine the products that are at an advanced stage of development, or have just started to be commercialized, and evaluate them primarily based on their capacity to replace lost sales and offset revenue declines from patent expirations. In our view, the number of products undergoing late-stage (phase III) trials is important, but so is their relative value. Trials for new molecular entities (NMEs) are viewed as more innovative, and therefore more valuable, than those focused on gaining approval for an existing drug to be used to treat additional medical conditions (known as indications), or those that expand dosing options or delivery forms (for example, offering drugs already being taken orally as a patch).

Market exclusivity profile: This measures the scale of the potential loss of sales from patent expiration and competition, and is defined as the percentage of total sales that are derived from drugs that face generic competition within the next three years. In some cases, we adjust the percentage to account for nonpatent barriers to entry, such as those for orphan drugs. When evaluating the risk posed by the proportion of sales exposed to generic competition within three years, we also consider pipeline quality and the ability to replace those lost sales. The lower the sales at risk and the higher the ability to replace them, the better for competitive advantage.

Blockbuster drugs: Blockbuster drugs are those that bring in sales of at least $1 billion a year. Their high profit margins help companies fund further R&D to generate future earnings and cash flow.

R&D spending and productivity: We evaluate pharmaceutical companies on their ability to maintain revenue growth and profit margins as individual products

Sector description

Companies that generate more than half of their revenue from developing, manufacturing, or marketing branded or generic drugs.

Subsectors	Typical CPGP
Branded	Services and product focus
Generic	Commodity focus/scale driven
Contract development and manufacturing organizations (CDMOs)	Capital or asset focus

progress through their life cycles. In particular, we consider how well they manage the sharp decline in earnings at the end of the patented period, when low-cost generic versions appear. Successful branded pharmaceutical companies harness their R&D capabilities and conduct acquisitions to enhance their new product pipelines. This enables them to produce new products that can replace aging ones. We evaluate their success by estimating potential revenue losses from loss of market exclusivity on older drugs and comparing it with potential revenue gains from products in the pipeline.

Marketing and brand recognition: Branded pharmaceutical companies can gain a substantial competitive advantage by getting branded drugs to market well ahead of competing products. Marketing capabilities generally play a lesser role but may distinguish the stronger companies.

Negotiating power with payors: In this sector, negotiating power mostly operates at the individual drug level and depends on the nature of the medical condition being addressed, the product's clinical efficacy, and its side effect profile. We also consider the number of competing alternatives, how well-entrenched they are, and how each company's products compare.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Strong: it can replace 90% or more of lost sales from its pipeline. Strong/adequate: it can replace 70% or more of lost sales from its pipeline.	Adequate/weak: it can replace 50% or less of lost sales from its pipeline. Weak: it can replace less than 30% of lost sales from its pipeline.
Less than 10% sales exposed to loss of exclusivity in the next three years, that is, we do not expect it to lose more than 10% of its sales to generic competitors over the next three years.	More than 30% of its sales are at risk of being lost to generic competitors within the next three years.
It consistently develops new blockbuster drugs and has seven or more of them in production.	It has three blockbuster drugs or less.
Its R&D strategy is consistent with its capabilities and market conditions.	Insufficient or unproductive R&D spending.
Strong marketing strategy that supports favorable brand recognition and products are successfully marketed, both to professionals who prescribe and to consumers.	Poor marketing practices and manufacturing problems have historically triggered substantial or repeated regulatory sanctions.
Its high volumes enable it to command favorable terms from distributors, hospitals, and retailers.	It ranks below the top 100 in terms of global drug sales, indicating that it lacks clout with distributors, hospitals, and retailers.

Generic

We assess competitive advantage in the generic pharmaceuticals sector based on:

- Speed-to-market,
- Manufacturing expertise, and
- Volume-derived clout with customers.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
It is consistently the first to file a drug application, before other generic competitors. Under the abbreviated new drug application (ANDA) process in the U.S., being first to file gives it six months exclusivity to sell its generic version alongside the patent holder.	It lacks the capabilities needed to attain first-to-file status.
It has a significant amount of special manufacturing expertise (for example, topical applications, liquid dosing, or transdermal patches).	It has limited ability to manufacture special formulations.
Its high volumes enable it to command favorable terms from distributors, hospitals, and retailers.	It ranks below the top 100 in terms of global drug sales, indicating that it lacks clout with distributors, hospitals, and retailers.
A proven history of working with regulators without any serious adverse findings.	It has a history of substantial or repeated regulatory sanctions because of manufacturing problems or its marketing practices.

Contract development and manufacturing organizations (CDMOs)

Both branded and generic pharmaceutical companies may outsource manufacturing or development to a CDMO. This market is extremely fragmented, highly competitive, and price-sensitive, giving the pharmaceutical companies a much stronger bargaining position. We rarely assess competitive advantage for a CDMO as strong.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Special manufacturing expertise, for example, in liquids or transdermal patches.	No special manufacturing expertise.
A proven history of working with regulators without any serious adverse findings.	A history of regulatory issues, especially if they resulted in the temporary or permanent closing of a plant (for example, in the U.S., adverse findings from the Food and Drug Administration)

Scale, scope, and diversity

Branded

We assess scale, scope, and diversity in the branded pharmaceuticals sector based on:

- Product diversity;
- Geographic diversity, including presence in the U.S.;
- Therapeutic diversity; and
- Market leadership.

Product diversity: The percentages of sales derived from a company's top product, and from its top three products, determine our view of product diversity. Product diversity mitigates the sales impact of new competition or the loss of market exclusivity. It also mitigates the risk that a manufacturing misstep or serious side-effects could force them to withdraw a product from the market. In our view, a product that has many different indications is subject to less risk than a product that is used to treat only a single medical condition. Successive generations of a product that all address the same indication provide less product diversity than a group of products that address different indications. Products that target animal health support both product and therapeutic diversity.

Geographic diversity and presence in the U.S.: Geographic diversity can blunt the effect of unfavorable economic, regulatory, or other developments in a specific country or region. We view a strong presence in the U.S. as positive if it is part of a geographically diverse portfolio, due to the larger size, higher growth, higher prices and profitability of the market, though if sales are highly concentrated in the U.S. the company's profitability may be more volatile. When assessing the geographic diversity of a branded pharmaceutical company, we consider the geographic mix of sales relative to the global industry average.

Therapeutic diversity: Branded drug companies always face the risk that a competitor could introduce a breakthrough product in a therapeutic area that they target. Diversifying across therapeutic areas (such as oncology or diabetes) reduces the potential damage. In our assessment, we consider the diversity of a company's exposure to different diseases within each therapeutic category, the size of the category, and the company's ability to lead the market in each category. The percentages of sales derived from a company's largest therapeutic category, and from its three largest therapeutic categories, also helps us determine the depth of its therapeutic diversity.

Market leadership: Therapeutic markets can differ markedly in size--for example, cardiovascular is much larger than gastrointestinal. To assess market leadership, we identify the largest therapeutic category served by the company and calculate its market share within that therapeutic category, based on revenue and prescriptions. Revenue in the smallest, weakest therapeutic categories comprises less than 1% of the industry total; revenue from the largest, strongest categories can be over 10% of the industry total. We regard a market share of over 20% as strong, and under 5% as weak. Our view of market leadership gives equal weight to the strength of the market share and the size of the therapeutic category.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Product diversity is considered strong when the company derives less than 25% of sales from its top product and less than 50% from its top three products. It is considered strong/adequate when the company derives 25%-30% of sales from its top product and 50%-60% from its top three products.	Product diversity is considered adequate/weak when the company derives 40%-60% of sales from its top product, and more than 70% from its top three products. It is considered weak when the company derives more than 60% of sales from its top product.
Therapeutic diversity is considered strong when the largest therapeutic category represents less than 35% of sales and the top three less than 60%. It is considered strong/adequate when the company derives less than 35%-45% of its sales from one category and 60%-70% from the top three.	Therapeutic diversity is considered adequate/weak when the largest therapeutic category represents 55%-70% of sales and the top three more than 80%. It is considered weak when the company derives more than 70% of sales from one category.
Nearly all of its sales are in countries with strong patent protection.	More than 20% of its sales are in countries with weak patent protection.
Presence in the top largest markets--the U.S., EMEA, and Japan.	It derives more than 50% of its sales from one country, other than the U.S.
Its percentage of sales from emerging markets is at least equal to the industry average.	It derives less than 10% of its revenue from emerging markets.
Market leadership is strong if it is established in at least three products/therapeutic categories, and in large growing markets. It is strong/adequate if it has established leadership positions, but in fewer than three categories.	Market leadership is adequate/weak is the company's only leadership positions are in markets that are more limited in terms of size and growth prospects. It is weak if it has minimal leadership positions.

Generic

We assess scale, scope, and diversity in the generic pharmaceuticals sector based on:

- Overall market penetration, indicated by a company's global sales ranking among generic drug companies;
- Market share trends;
- Geographic diversity of revenue base and manufacturing footprint; and
- Technical capabilities.

Leading generic drug companies address nearly all major therapeutic categories, whereas the leading branded drug companies address only a few. Therefore, we do not explicitly measure therapeutic diversity for a generic drug company since we consider its sales ranking captures its therapeutic diversity. Similarly, the frequent changes to their product portfolios make product diversity less relevant compared with branded peers. Instead, technical capabilities become more important to our view of diversity; that is, the company's ability to produce specialized or more-complex products, such as injectable medicines, topical drugs, transdermal patches, extended-release drugs, and biosimilars.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
One of the top five global generic drug companies, based on revenue.	Ranks below the top 10 global generic drug companies, based on revenue;
Growing share of the global market.	Market share is trending down.
Strong presence in all major geographic drug markets, including the U.S. and EMEA.	Revenue is concentrated in one country, other than the U.S.
Manufacturing base is reliable and geographically diversified.	Manufacturing is concentrated (for example, it has only one facility), so that a failure could halt production.
Capable of handling more-complex products and producing specialized generic drugs in a variety of formulations.	Minimal ability to produce specialized or more-complex generic formulations.

Contract development and manufacturing organizations (CDMOs)

In assessing scale, scope, and diversity for CDMOs, we take a qualitative view of their therapeutic and geographic diversity. CDMOs are especially exposed to customer and product concentration risks because their customers may move production of a product in-house, cancel production entirely, or select a competitor at any time. Less often, quality problems or financial distress at the customer end may prompt them to sever their relationship with the CDMO.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Its top customer accounts for less than 10% of its revenue.	Its top customer accounts for 30% or more of its revenue.
Its top 10 customers account for less than 50% of its revenue.	Its top five customers account for 80% or more of its revenue.
Much of its client base comprises large pharmaceutical and biotech companies.	It has a high exposure to small pharmaceutical and biotech companies.
It participates in product development as well as manufacturing services.	Its relationship with clients is limited to manufacturing.

Operating efficiency

We assess operating efficiency in the pharmaceuticals sector based on:

- A company's ability to maintain profit margins during stressful periods (for example, when a key drug loses market exclusivity);
- The nature and flexibility of the cost structure;
- Working capital management; and
- The absence or presence of manufacturing problems.

We do not necessarily view outsourcing of research, manufacturing, or sales as positive or negative. However, we take into account how companies incorporate new products in their portfolio. We do recognize that EBITDA margins may be overstated--companies that rely heavily on acquisitions to add new products to their portfolios do not spend as much on R&D as companies that are more focused on internal development.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Maintains stable margins even during adverse conditions.	Profitability shows a pronounced decline during adverse conditions.
Record of success in bringing new products to market in a timely manner through development.	Record of material or repeated regulatory sanctions because of its marketing practices or manufacturing problems that it cannot remedy quickly.
Proven ability to navigate the patent and regulatory approval processes.	Staffing is not well matched to manufacturing capacity.
Raw material costs are relatively modest (higher for CDMOs).	The cost of raw materials is high or volatile.
Good working capital management.	Poor working capital management.

Financial Risk Profile

Supplementary ratios

If the preliminary cash flow/leverage assessment indicated by the core ratios is significant or weaker, we place more emphasis on EBITDA interest coverage as a supplementary ratio. If the company has PIK debt, PIK preferred stock, or low-coupon convertible debt, we use FFO plus cash interest paid to cash interest paid as a supplementary ratio because it enables us to incorporate the lower level of cash interest.

Section 28 | Railroad, Package Express, And Logistics

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the railroad, package express, and logistics sector based on:

- Overall route network by coverage area, position of hubs, and investments in major infrastructure;
- Market position within the markets a company serves;
- Size of revenue base and unit sales;
- Service standards and reputation; and
- Effectiveness of the marketing strategy and sales force.

Railroad

We assess whether railroads have direct access to factories, utilities, mines, and ports, all of which could generate substantial freight traffic. We also consider the safety record and reputation, especially if the railroad transports hazardous materials such as chemicals.

Package express

New products and complementary offerings can bolster the competitive advantage of package express companies. These are often inspired by increased technological capabilities and can help companies deepen their customer relationships by meeting specific customer needs. Technology can also lower costs, improve service, and increase efficiency--thus making it less likely that customers will switch to a competitor.

Logistics

We consider how involved they are in supply chain management for their major customers, and whether they provide value-added services, or a more commoditized offering. In addition to pricing, we consider key contract terms that can affect the potential to make an increased profit, or can protect against exposure to downside risks. For example, some contracts include provisions that impose material switching costs on customers.

Sector description

Companies that derive more than half of their revenue from transporting freight and packages, and providing services that support the movement of goods through the supply chain (logistics).

Subsectors	Typical CPGP
Asset-lite logistics	Services and product focus
Logistics that includes warehousing and inventory management	Capital or asset focus
Monopolistic railroads	National industry and utilities
Package express	Services and product focus
Railroads	Capital or asset focus

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Operates in large and growing markets, with barriers to entry.	Operates in a smaller market with low growth potential or with few barriers to entry.
A leading or very substantial market share in the markets where the company competes.	Has a relatively modest market share.
Control of scarce infrastructure or long-term contracts that establish barriers to entry and thereby bolster pricing power or make revenue more stable.	Lacks infrastructure, long-term contracts, or clearly differentiated service, leaving the company to compete mostly on price.
Strong technological capabilities that allow a company to build and maintain complex transportation networks and information systems.	Lacks leverage with key product manufacturers, vendors, and suppliers and is typically a price follower.
Varied service offerings that, from a consumer perspective, enable differentiation from peers.	Has not sufficiently developed its information technology resources.
Better-than-average service (based on metrics such as on-time performance, computerized billing, and tracking services).	Service offering is limited and the company has a history of operational or service challenges.
Long-standing relationships with key customers.	Limited record of maintaining long-standing relationships with key customers.
Strong name or brand recognition, particularly for package express companies.	Limited or no brand recognition.

Scale, scope, and diversity

Railroad

For railroads, we measure scale by freight revenue, volumes, track miles, diversity of customers and end markets served, and types of services provided. The characteristics of the area covered by a railroad's network can also boost our assessment of its scale, scope, and diversity.

Package express

In this subsector, we analyze whether the company has access to major markets and can provide national and global coverage, as well as whether it has an integrated network that can handle various products. Other key factors include the company's route network and the position of hubs. We also examine regional diversity (based on the breakdown of revenue and operating profit) as well as the range of different customers and industries they serve.

Logistics

In this subsector, we measure scale by revenue and the number and specialization of the services provided. Our assessment of scale, scope, and diversity also incorporates the size of the company's end markets and customers, as well as their diversity by geography and other characteristics.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Participates in a variety of markets that have favorable supply and demand fundamentals and that are not closely correlated.	Participates in only a few markets, especially if those markets have unfavorable growth prospects or are intensely competitive.
The size of the equipment fleet and IT resources supports above-average revenue generation and profit by enabling better utilization and economies of scale.	Small market share that leaves the company vulnerable to larger competitors and may force it to compete mainly on price.
The company offers a wide and diverse range of services that are attractive to customers.	Concentration in terms of service offering, and end markets served.
Good customer diversity.	Concentrated customer base.

Operating efficiency

We assess operating efficiency in the railroad, package express, and logistics sector based on:

- Economies of scale;
- Labor costs;
- The efficiency of equipment; and
- Management of route: networks, equipment, and employees.

Railroad and package express

To identify operating efficiency at railroads, we calculate the operating ratio (operating expenses, including depreciation, as a percentage of operating revenue). For package express companies, we consider operating margins, chiefly EBIT margins. Revenue per unit is a key metric for both subsectors. Typically, for railroads, the unit will be a carload or a container, but for a package express company we often simply look at revenue per package. We also monitor measures related to service quality, such as on-time delivery statistics for both railroads and package express companies. Given that market characteristics can vary greatly among countries and regions, we take into consideration geographic concentrations when assessing these operating statistics for package express companies.

Logistics

Companies in this subsector provide a variety of different services, which can make it difficult to compare their operating efficiency. We view EBIT margins as key to our assessment. To evaluate working capital management, which is particularly important in this subsector, we consider statistics such as days' receivables against close peers that have a similar service offering. In addition, where the information is available, we consider what percentage of a company's real estate properties (for example, its warehouses) are empty, to identify the efficiency of its asset management.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Economies of scale, lower labor costs, more fuel-efficient equipment, or process efficiencies have created a sustainable advantage in terms of operating costs.	Operating profitability is below average because higher operating costs are not offset by higher revenue, compared with peers.
Efficient management of route networks, equipment, and employees boosts revenue generation while controlling operating costs.	Revenue generation is below average because of poor management of assets and employees.
Revenue-generating equipment or IT resources are newer or more suitable than those of competitors.	Revenue-generating equipment or IT resources are lacking or dated versus competitors.
Relatively stable and positive labor relations that supports the availability of labor under reasonable contracts.	Labor relations or provisions in labor contracts have the potential to affect a company's ability to operate efficiently.
Regulations that do not impose a competitive disadvantage.	Regulations that impose a competitive disadvantage.
Good working capital management, particularly for logistics companies.	Poor working capital management.
Effective management of capacity additions.	Poor management of capacity additions.

Financial Risk Profile

Volatility tables

We apply the medial volatility table to railroad companies that are not monopolistic railroads and that:

- Generate most of their revenue from the movement of freight;
- Have a CICRA of '2' or better; and
- Have a business risk profile assessment of fair or better.

In all other cases, we use the standard volatility table.

Supplementary ratios

A railroad or package express company is more likely to default because it has run out of cash than because its capital structure proved unsustainable during a downturn. Therefore, our preferred supplementary ratios are FFO plus cash interest paid to cash interest paid and EBITDA to interest. In addition, we use FOCF to debt to capture capital intensity, particularly for railroad companies.

Section 29 | Refining And Marketing

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Business Risk Profile

Competitive advantage

Competitive advantage typically has limited effect on our analysis of refining and marketing companies because refiners engage in marketing commodities, so they have limited ability to gain a competitive edge or increase profitability through product differentiation or branding. Therefore, we generally assess competitive advantage as adequate. That said, we may assess competitive advantage as strong or strong/adequate when the refining and marketing company is integrated with other business lines, such as midstream or retail, that extend its operations sufficiently to enable the company to benefit from higher, more stable profitability across its entire operations. Conversely, we may assess competitive advantage as adequate/weak or weak if the company has limited integration with other business lines and competes mainly with larger, more-diversified companies. In particular, private, independent refiners can be at a disadvantage in countries where refining operations are subsidized.

Scale, scope, and diversity

We assess scale, scope, and diversity in the refining and marketing sector based on:

- Total refining capacity and number of refineries;
- Geographical diversity in terms of feedstock supply, logistics, and end markets;
- Product mix and complexity; and
- Integration with midstream and downstream lines of business, and the extent of its marketing operations.

Refining capacity and number of refineries: The number of refineries that a company operates and its total refining capacity are key to our assessment of its scale, scope, and diversity. We define companies that can refine at least 500,000 barrels per day (bpd) as having a large total capacity base. High production volumes enable companies to achieve economies of scale and spread their overhead costs more widely. In addition, large refining companies have stronger purchasing power and can often negotiate more favorable prices for crude oil and other raw materials than smaller companies. Ultimately, larger scale should contribute to lower unit production costs.

Over time, we would also expect refining companies that operate multiple refineries and enjoy high production diversity to benefit from higher utilization rates than less-diversified refiners. In our view, potential downside from operating hazards can be minimized by spreading operations over at least three different facilities.

Sector description

Companies that derive more than half of their revenue from refining crude oil into products such as gasoline, diesel, or jet fuel; or companies that derive more than half of their revenue from converting other organic or waste feedstocks into biomass, biofuels, and renewable fuels. These companies market refined commodities, such as gasoline and diesel to retail outlets such as gas stations on a wholesale basis.

Subsectors	Typical CPGP
Refining and marketing	Commodity focus/scale driven

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

Geographic diversity: We consider geographic diversity in terms of the markets in which a company competes, and the location and regional concentration of its refining and marketing assets. Given that market conditions vary considerably across regions and countries, being able to switch between serving domestic and export markets in response to fluctuations in demand and pricing conditions can offer a distinct advantage. Nevertheless, a small-scale refinery may be highly profitable if its entrenched or niche position gives it greater pricing power, in a market that is insulated from competition. In addition, the risks associated with having assets concentrated in one region may be offset if the company can take advantage of favorable supply-and-demand trends, has more crude oil feedstock options, or has access to markets in which demand for refined products is strong.

Product mix and complexity: Crude oil comes in a variety of different types and typically accounts for well over 80% of a refinery's cash costs. We consider the mix of crude oil sourced by a refining company to be key to its competitive profile. Light, sweet crudes are generally more expensive, but require less treatment, and can be refined into a number of high-value products, such as gasoline, kerosene, and jet fuel. Heavy, sour crudes are generally used to produce heavier, lower-priced refined products, such as asphalt and residual fuel oil.

The more complex the refinery, the more flexible it can be with regard to its feedstock. Less-complex refineries offer only simple distillation and desulfurization of heavy, sour crude oil. By contrast, facilities with greater complexity can process a range of different crude oil feedstocks, including those that are heavier or have higher sulfur content, into high-value-added products. In comparing facilities and companies, we use third-party indices such as the Nelson Complexity Index.

Having more feedstock options enables a refinery to take advantage of the differential between heavy sour and light sweet crude prices. However, complexity does not always protect against adverse market conditions because this differential will change, depending on global production. That said, in our experience, profits at companies with highly complex refineries are higher and more stable, over time. We therefore consider that complexity offers a competitive advantage.

Integration with other business lines: Refining and marketing companies that have midstream and downstream operations typically have greater flexibility in sourcing different types of crude oil. This minimizes feedstock costs and makes it easier for the refinery to bring its finished products to market. Downstream integration and diversification may include:

- Participation in oil and gas common-carrier pipelines that have regulated tariffs;
- Ownership of logistics networks; and
- Integration into high-value-added petrochemicals.

In some cases, logistics networks are extensive and may be supported by a fuel marketing business that encompasses transportation, distribution, and retail operations, such as a chain of branded gas stations.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Total refining capacity of at least 500,000 bpd.	Small scale, based on total refining capacity.
Operates at least three different refineries and is not overly reliant on any one asset to generate its cash flow.	Operates only one or two refineries, or is overly reliant on one asset to generate its cash flow.
The asset base is geographically diverse or, if assets show regional concentration, they are in markets that have attractive supply and demand characteristics, where crude oil feedstock options are advantageous, and there is strong demand for premium refined products.	Participates in a single market, or in several closely correlated markets that are also served by several competitors; and has no market advantage in terms of low-cost feedstock or refined products that command a premium.
A high degree of complexity, with a value-added product mix.	Facilities have limited complexity and finished products are low in value.
Downstream integration with an established player, such as a midstream company or a retail network.	Limited or no midstream or downstream integration.

Operating efficiency

We assess operating efficiency in the refining and marketing sector based on:

- Operating and processing costs;
- Operating flexibility compared with peers;
- Utilization rates and record of unplanned outages;
- Ability to source feedstock and market its products; and
- Insurance coverage.

Operating and processing costs: We define operating and processing costs as cash operating expenses per barrel of throughput. Energy typically represents the second-largest cost for a refinery, after raw materials. In some regions, such as the U.S., companies have access to low-cost natural gas, giving them a significant cost advantage over companies that use fuel oil. As complexity also has a considerable effect on the cost structure, we compare costs against those of peers of a similar complexity.

New refineries are generally more efficient and reliable than old ones, but the difference largely disappears if an older facility has been well-maintained and has undergone extensive retrofitting. Therefore, we view ongoing operating results as a better gauge of cost-competitiveness than age, in such circumstances.

Operating flexibility compared with peers: Large-scale refineries, with a capacity of at least 150,000 bpd, are typically the most efficient. In many cases, the companies that operate large-scale facilities benefit from economies of scale and may have invested in features such as hydrocrackers and cokers to improve their yield of high-value-added products.

Utilization rates and record of unplanned outages: Because fixed costs are typically high in the refining business, companies generally aim to maintain high utilization rates so that fixed costs per unit remain low and profitability is satisfactory. In assessing operating efficiency, we compare peer companies based on the operating rates they disclose, to understand how they define these rates and the circumstances surrounding any major unplanned outages.

Ability to source feedstock and market its products: Some refining and marketing companies maintain extensive proprietary pipelines for both crude oil and refined products. This is expensive, but gives them a significant and defensible advantage over regional peers when

sourcing feedstock and in marketing. For example, a refining company that owns its own pipeline can direct products to the market that offers the greatest return.

Location can support a refining company's cost-competitiveness and operating flexibility. The closer a refinery is to its supply of crude oil, and to its end users, the less it will pay to transport feedstock and finished products. Compared with landlocked refineries, their coastal competitors have far greater flexibility in sourcing relatively low-cost feedstocks and are better placed to exploit sales opportunities in export markets. However, they also face more competition from waterborne imports to their home territories.

Insurance coverage: Given the potential for significant operating hazards, many refining companies maintain extended third-party property and casualty insurance coverage. This typically includes protection against business interruptions caused by operating hazards, which may include hurricanes and terrorist attacks. Standard insurance contracts generally provide limited and incomplete protection against hurricane damage and apply very broad exclusions to terrorism risk coverage.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Lower-than-average operating or processing costs.	Higher-than-average operating or processing costs.
Consistently high utilization rates.	Inconsistent utilization rates.
Minimal unplanned downtime or outages.	Inconsistent operating performance, characterized by a high level of unplanned downtime or outages.
An extensive network of proprietary crude oil and refined product pipelines.	Sole reliance on third-party logistics assets to source feedstock and market products.
Insurance coverage that is at least in line with industry standards and includes protection against business interruptions.	Limited insurance coverage.

Profitability

Given the pass-through nature of refining, operating margins tend to fluctuate in line with the price of crude oil, making them less useful as a measure of profitability. We therefore rely more on a refiner's ROC. Because profitability can vary so widely from year to year depending on industry conditions, we generally forecast ROC using near-term market conditions (typically for the current year and for the following year) based on current trends, but we use normalized, or midcycle, expectations for later years. We define "midcycle" conditions as a long-term average that typically encompasses the past 10 years, provided that the period contains both strong and weak market conditions.

Financial Risk Profile

Supplementary ratios

We generally use FOCF to debt as the supplementary ratio for refining and marketing companies. Our FOCF calculation generally considers only the capex required to maintain the integrity of the refinery, including the cost of meeting environmental, safety, and regulatory requirements. This is because including large growth-based capex could skew the ratio.

Volatility adjustment

Our use of the volatility adjustment varies according to the point in the commodity cycle.

When we believe that prices are at or near the peak, we typically consider cash flow ratios to be highly volatile and adjust our cash flow/leverage assessment down by two categories as the high refining margins associated with strong market conditions may contract sharply when prices fall.

When market conditions reflect our midcycle assumptions, we typically assess cash flow ratios as volatile and modify our cash flow/leverage assessment down by one category to account for the intrinsic volatility of the sector.

We do not typically make a volatility adjustment if market conditions indicate a cycle at the trough or if our forecasts use assumptions based on the trough of the cycle. Such forecasts already assume stressed market conditions. Regardless of the above, if the refinery has or is expected to maintain minimal debt, and we expect our assessment of cash flow/leverage to remain minimal, even during times of severe market stress, we may not apply a volatility adjustment.

Section 30 | Regulated Utilities

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Business Risk Profile

Regulatory advantage

Market forces are not typically the main driver of competitive position for regulated utilities, and therefore we do not measure competitive advantage in the same way as we do for competitive firms. Instead, we assess regulatory advantage because the influence of the regulatory framework and regime is of critical importance. It defines the environment in which a utility operates and has a significant bearing on a utility's financial performance.

Regulations vary across different regulatory jurisdictions, that is, the area over which a regulator has oversight. Each regulatory jurisdiction can include one or more subsectors (water, gas, and power). A geographic region may have several regulatory jurisdictions.

We determine the regulatory advantage assessment by combining:

- Our preliminary regulatory advantage assessment, resulting from our review of the four subfactors that we believe are key for a utility to recover all its costs--on time and in full-- and to earn a return on the capital it deploys; and
- Our view of the utility's business strategy--in particular, its regulatory strategy and its ability to manage the tariff-setting process.

We assess the preliminary regulatory advantage assessment for each regulatory jurisdiction based on:

- Regulatory stability,
- Tariff-setting procedures and design,
- Financial stability, and
- Regulatory independence and insulation.

Regulatory stability: Our view is based on how transparent the key components of the rate-setting process are, and how they are assessed. We also monitor the predictability and consistency of the regulatory framework over time. Greater consistency reduces uncertainty for the utility and its stakeholders.

Tariff-setting procedures and design: Our view is based on whether all operating and capital costs can be recovered in full, and how the rate scheme balances the interests and concerns of all stakeholders. We look for incentives that are achievable, contained, and symmetrical (that is, mostly indexed to overperformance and underperformance).

Financial stability: If costs are recovered in a timely manner, cash flow volatility can be avoided. We see greater flexibility as favorable, because it allows for the recovery of unexpected costs. Financial stability also depends on the framework's ability to attract long-term capital, and the availability of capital support during construction, to alleviate funding and cash flow pressure when heavy investment is needed.

Sector description

Companies that provide an essential or near-essential infrastructure product, commodity, or service that has few or no substitutes and are shielded from competition, while also being subject to comprehensive regulation by a regulatory body or oversight by a public body.

Subsectors	Typical CPGP
Electricity	National industry and utilities
Gas	National industry and utilities
Multi-utilities	National industry and utilities
Water	National industry and utilities

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

Regulatory independence and insulation: We consider this to be stronger where the market framework and energy policies support the long-term financial stability of the utilities, are clearly enshrined in law, and protect the regulator's independence. Where there is limited risk of political intervention, the regulator is more able to efficiently protect the utility's credit profile, even during a stressful event.

Preliminary regulatory advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
From a credit perspective, the utility operates in a regulatory climate that is transparent, predictable, and consistent.	The utility operates in an opaque regulatory climate that lacks transparency, predictability, and consistency.
The utility can fully and timely recover all its fixed and variable operating costs, investments, and capital costs (depreciation and a reasonable return on the asset base).	The utility cannot recover its fixed and variable operating costs, investments, and capital costs (depreciation and a reasonable return on the asset base) fully and/or in a timely fashion.
Any regulatory incentives are limited and mainly symmetrical. The tariff setting includes mechanisms allowing for an adjustment for the timely recovery of volatile or unexpected operating and capital costs.	The utility must make significant capital commitments with no solid legal basis for the full recovery of capital costs.
The tariff setting may include a pass-through mechanism for major expenses--such as commodity costs--or a higher return on new assets, effectively shielding the utility from volume and input cost risks.	Ratemaking practices actively harm credit quality.
There is a record of earning a stable, compensatory rate of return in cash through various economic and political cycles and a projected ability to maintain that record.	There is a record of earning minimal or negative rates of return in cash through various economic and political cycles and a projected inability to improve that record sustainably.
The utility operates under a regulatory system that is sufficiently insulated from political intervention to protect the utility's credit risk profile, even during stressful periods. There is support for cash flow during construction of large projects, and preapproval of capital investment programs and large projects lowers the risk of subsequent disallowances of capital costs.	The utility is regularly subject to overt political influence.

Natural monopolies: Where a utility has a natural monopoly and its tariffs are controlled, but it is not subject to a detailed regulatory framework or oversight by a regulatory body, we may still assess regulatory advantage, rather than competitive advantage. We would assess it using the same four subfactors, as follows:

- For regulatory stability, we evaluate the stability of the setup, and give more emphasis to the historical record and our expectations regarding future changes.
- For tariff-setting procedures and design, we examine the utility's ability to fully recover operating costs, its investment requirements, and its debt-service obligations.
- For financial stability, we consider tariff flexibility, and whether this is sufficient to counter volume risk or commodity risk. In addition, we consider indirect competition, for example, while Nordic district heating companies operate under a natural monopoly, their tariff flexibility is partly restricted by customers' option to change to a different heating source if tariffs are increased significantly.
- For regulatory independence and insulation, we evaluate the risk that political intervention could change the setup, and in turn, affect the utility's credit profile. Although political intervention tends to be mostly negative, state ownership might positively influence tariff determination.

Because these four subfactors effectively capture the benefit of the close relationship with the state as owner, we do not typically modify our regulatory advantage assessment for natural monopolies based on business strategy.

Business strategy: After determining the preliminary regulatory advantage assessment, we assess the utility's business strategy as positive, neutral, negative, or very negative, and may modify the preliminary regulatory advantage assessment as a result. This factor chiefly addresses the effectiveness of a utility's regulatory risk management in the jurisdictions where it operates. In certain jurisdictions, a utility can create a sustainable competitive advantage through its regulatory strategy and ability to manage the tariff-setting process effectively. Ensuring that revenue changes with costs is a key regulatory risk factor, especially if the risk of political intervention is high. Our assessment of the utility's business strategy is informed by historical performance and business objectives in the context of industry dynamics and the regulatory climate.

We assess the utility's business strategy as positive and modify the preliminary regulatory advantage assessment upward if we consider the business strategy effectively bolsters the utility's regulatory advantage through favorable commission rulings, beyond what is typical for a utility in that jurisdiction. Where business strategy has limited effect relative to peers, our assessment is neutral. Where the business strategy leads to worse regulatory outcomes than peers, such as failing to achieve recovery of typical costs, we may see the implications as negative or very negative, and would apply the downward modifications as shown in the table below.

Regulated utilities: determining the final regulatory advantage assessment

	--Business strategy modifier--			
Preliminary regulatory advantage score	**Positive**	**Neutral**	**Negative**	**Very negative**
Strong	Strong	Strong	Strong/adequate	Adequate
Strong/adequate	Strong	Strong/adequate	Adequate	Adequate/weak
Adequate	Strong/adequate	Adequate	Adequate/weak	Weak
Adequate/weak	Adequate	Adequate/weak	Weak	Weak
Weak	Adequate/weak	Weak	Weak	Weak

Scale, scope, and diversity

We assess scale, scope, and diversity in the regulated utilities sector based on:

- Operational scale; and
- The geographic, economic, and regulatory diversity of a utility's markets and service territories.

These characteristics can contribute to cash flow stability while dampening the effect of economic and market threats. We generally believe a larger service territory--with a diverse customer base and average to above-average economic growth prospects--provides a utility with cushion and flexibility in the recovery of operating costs and ongoing investments (including replacement and growth capital spending). It also lessens the effect of external shocks (such as extreme local weather) because the incremental effect on each customer declines as the scale increases.

We consider that residential and small commercial customers have more stable usage patterns and are less exposed to periodic economic weakness, even after accounting for some weather-driven usage variability. Significant industrial exposure--combined with a local economy that

largely depends on one or few cyclical industries--could contribute to the cyclicality of a utility's load and financial performance, magnifying the effect of an economic downturn.

A utility's cash flow generation and stability can benefit from operating in multiple geographic regions that exhibit average to better-than-average levels of wealth, and where employment and growth levels underpin the local economy and support long-term growth. Operating in a single geographic region carries a risk that can be ameliorated if the region is sufficiently large, demonstrates economic diversity, and has at least average demographic characteristics. In addition, if a utility operates in a single large geographic area and has a strong regulatory assessment, the benefit of diversity can be incremental.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Stability of its revenue and profits limits its vulnerability to most combinations of adverse factors, events, or trends.	Revenue and profits are unstable and unsustainable, so that the utility is vulnerable to economic, competitive, or technological threats.
Customer base is large and diverse, with no meaningful customer concentration risk; that is, residential and small and midsize commercial customers typically provide most of the operating income.	Customer base is small and demonstrates customer or industry concentrations, combined with little economic diversity and average to below-average economic prospects.
Exposed to a wider range of service territories than others in the sector.	Exposed to a single service territory.
Operates in multiple regulatory jurisdictions where we assess the final regulatory advantage as adequate or stronger; or operates in a single regulatory jurisdiction where we assess final regulatory advantage as strong or strong/adequate.	Operates in a single regulatory jurisdiction where we assess the final regulatory advantage as adequate or adequate/weak.
No meaningful concentrations by asset or supplier that could weigh on operations; or assets and suppliers can easily be replaced.	Dependence on a single supplier or asset that cannot easily be replaced and that could damage the utility's operations.

Operating efficiency

We assess operating efficiency in the regulated utilities sector based on:

- A utility's compliance with the terms of its operating license--including safety, reliability, and environmental standards;
- Its cost management; and
- The scale, scope, and management of its capital spending.

We analyze management's record in these three key areas, relative to peers, and the resulting cash flow stability. In addition, we consider how management reduces the prospect of penalties for noncompliance; operating costs being greater than allowed; or capital projects running over budget and time--all of which could impair the company's ability to recover its full costs.

The relative importance of the above three factors, particularly cost and capital spending management, is determined by the type of regulation under which the utility operates. Utilities operating under robust cost-plus regimes tend to be more insulated given the high degree of confidence that costs will invariably be passed through to customers. Utilities operating under incentive-based regimes are likely to be more sensitive to achieving regulatory standards. This is particularly so where regulatory regimes involve active consultation between regulator and utility, and market testing, as opposed to just handing down an outcome on a more-arbitrary basis. In some jurisdictions, absolute performance standards are less relevant than how the utility performs against the regulator's performance benchmarks. This performance will drive any penalties or incentive payments and can determine the utility's credibility on operating and asset management plans with its regulator.

Therefore, we believe that well-managed utilities are more likely to maximize the likelihood of cost recovery and full inclusion of capital spending in their asset bases. When regulatory resets are more at the discretion of the utility, effective cost management--including of labor--may allow for more control over the timing and magnitude of rate filings. This would maximize the chances of a constructive outcome--such as full operational and capital cost recovery--while protecting against reputational risks.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Cost structure is better than that of peers and volatility is limited. Generates revenue and profits by minimizing costs, increasing efficiencies, and asset utilization.	Cost structure is worse than that of peers; its cost position and efficiency factors do not support profit sustainability; and volatility is above-average.
Asset profile (including age and technology) is such that we have confidence that it could sustain favorable performance against targets.	The capital spending program is so large and complex that overall operating efficiency is compromised.
Strong safety record.	Poor safety performance
Strong service reliability, with a record of meeting the operating performance requirements of stakeholders (including regulators).	Service reliability has been sporadic or nonexistent, with a track record of not meeting operating performance requirements of stakeholders (including regulators); we do not believe the utility can consistently meet performance targets without additional capital spending.
Where applicable, well-placed to meet current and potential future environmental standards.	Where applicable, the utility is challenged to comply with current environmental standards and is highly vulnerable to more onerous standards.
Management maintains very good control over both fixed and variable costs, in line with regulatory expectations (including labor and working capital management being in line with regulator's allowed collection cycles).	Management typically exceeds operating costs authorized by regulators.
Strong record of projects managed almost invariably within regulatory allowances for timing and budget.	Inconsistent project management skills, as demonstrated by cost overruns and delays, including for maintenance capital spending.

Profitability

A utility with above-average profitability would, relative to its peers, generally earn a rate of return at or above what regulators authorize and has minimal exposure to earnings volatility from affiliated unregulated business activities or market-sensitive regulated operations. Conversely, a utility with below-average profitability would generally earn rates of return well below the authorized return relative to its peers or have significant exposure to earnings volatility from affiliated unregulated business activities or market-sensitive regulated operations.

We typically use the EBITDA margin as key indicator of profitability, unless it is distorted--for example, by pass-through costs like congestion revenue or collection of third-party revenue, or by accelerated asset depreciation that we do not view as sustainable in the long run. In such cases, we would use ROC or ROE to benchmark the company against peers.

For regulated utilities subject to full cost-of-service regulation and return-on-investment requirements, we normally measure profitability using ROE, the ratio of net income available for common stockholders to average common equity. When setting rates, the regulator ultimately bases its decision on an authorized ROE. However, different factors--such as variances in costs and usage--may influence the return a utility is actually able to earn. Consequently, our analysis of profitability for cost-of-service-based utilities centers on the utility's ability to consistently earn the authorized ROE.

Volatility of profitability: We may observe a clear difference between the volatility of actual reported profitability and the volatility of underlying regulatory profitability. In these cases, we could use the regulatory accounts as a proxy to judge earnings stability.

Financial Risk Profile

Accounting characteristics

Important accounting practices for utilities include:

- For integrated electric utilities that meet native load obligations partly by using third-party power contracts, we use our purchased power methodology to adjust measures for such contracts' debt-like obligations.
- Where substantial seasonal working capital requirements--for example, at natural gas distribution utilities--distort leverage measures, we adjust inventory and debt balances by netting the value of inventory against outstanding short-term borrowings. This adjustment informs balance sheet analysis by reducing seasonal debt balances when we are very confident of near-term cost recovery.
- We deconsolidate securitized debt (and associated revenue and expense) that has been accorded specialized recovery provisions.

In the U.S. and certain other regions, utilities employ "regulatory accounting," which permits a rate-regulated company to defer some revenue and expense to match the timing of the recognition of those items in rates, as determined by regulators. A utility subject to regulatory accounting therefore records assets and liabilities that an unregulated corporation--or even regulated utilities in other global regions--cannot record. We do not adjust GAAP earnings or balance-sheet figures to remove the effects of regulatory accounting. While IFRS does not currently provide for any recognition of the effects of rate-setting for financial reporting purposes, our financial analysis focuses on the economics and actual cash flow generation.

Volatility tables

We apply the low volatility benchmark table to regulated utilities where:

- They derive about two-thirds or more of their operating cash flows or profits from regulated operations that are predominantly at the low end of the utility risk spectrum (such as a network or distribution/transmission business unexposed to commodity risk and with very low operating risk);
- Their regulated operations have a regulatory advantage assessment of strong;
- They are expected to maintain their established record of achieving stable credit measures and low funding costs; and
- No other activities contribute significantly to the group's overall risk profile and are viewed as high-risk or volatile.

We apply the medial volatility table to regulated utilities that do not qualify for low volatility and that either:

- Derive about 50% or more of their operating cash flows or profits from regulated activities that have a regulatory advantage assessment of at least adequate and operate in a jurisdiction where the country risk is '4' or better; or
- Derive about one third or more of their consolidated operating cash flows or profits from regulated utility activities that have a regulatory advantage assessment of strong; or a regulatory advantage assessment of strong/adequate and a CICRA of '3' or better.

In both cases, the competitive position for the remaining activities must be assessed as at least satisfactory.

In all other cases, we use the standard volatility benchmark table.

Section 31 | Retail And Restaurants

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the retail and restaurant sector based on:

- Whether the merchandising strategy is clear, focused, and consistent enough to maintain customer loyalty;
- Ability to effectively target a specific customer segment by offering a concept, product, or shopping experience that can be differentiated from competitors;
- Effectiveness of brand reputation and marketing, which may include strong exclusive private-label products; and
- Quality of the product or service, and whether quality and price are appropriately balanced to provide a compelling value proposition.

Merchandising strategy: A retailer's merchandising strategy and brand management has a strong influence on its overall competitive position and underpins our assessment of business risk. Retailers depend on their strategies, whether broad or narrow, to position themselves in a niche or across a category. A successful, strong brand can help create high levels of customer acceptance and loyalty, while supporting consistently healthy sales and allowing for above-average margins by commanding a price premium.

Quality of service/ product and value proposition: For retailers and restaurants, success depends on providing a compelling reason to shop or eat at their outlets. Selecting appealing products and effectively displaying and marketing them attracts higher customer traffic. Meanwhile, introducing new items and moving into new categories and price points can reinvigorate sales and image. That said, if a new merchandising concept is not aligned with customer needs, or is not well-executed, it can alienate a loyal customer base. Restaurants can also gain a competitive advantage based on the range and depth of their menu offering, use of healthy ingredients, food safety and hygiene, and value positioning across customer demographics. In addition, casual dining restaurants may benefit from the quality of the dine-in experience they offer customers.

Product and service differentiation: Retailers differentiate themselves by offering unique product design, quality products, good service, compelling assortment, and appealing presentation. Differentiation is often the key to success in crowded and highly competitive retail markets. Given the intense competition in almost every product category from big-box players, large national retail chains, or e-commerce giants, a small regional or niche retailer that is unable to compete based on price will need a high degree of differentiation to receive an assessment of strong or strong/adequate.

Sector description

Companies that derive more than half of their revenue from selling goods or services directly to the individual consumer. The sector includes auto retailers and grocery wholesalers because the fundamentals of operating these businesses are largely the same as general retailing, with similar unit economics.

Subsectors	Typical CPGP
Apparel retail	Services and product focus
Automotive retail	Services and product focus
Computer and electronics retail	Services and product focus
Department stores	Services and product focus
DIY and home improvement retail	Services and product focus
Grocery	Services and product focus
Home furnishing retail	Services and product focus
Internet retail	Services and product focus
Restaurants	Services and product focus
Specialty stores	Services and product focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Discounters and value retailers have widened their reach and offer tough price competition in many countries. One tactic traditional retailers can use to combat the loss to market share to discounters, or to improve price perception among customers, is to expand their range of exclusive, private-label offerings. These products are tailor-made for the retailer, produced in lower stock-keeping units (SKUs), and carry lower marketing costs, enabling retailers to benefit from higher margins while offering customers lower prices. By undercutting the pricing of branded products, successful private-label products typically boost volume growth.

Brand and marketing strategy: Specialty retailers have also developed private brands, which target niche markets and can compete with national brands. In some cases, specialty retailers target specific customer segments by offering a highly differentiated product mix and store experience. We see these developments as representing a competitive advantage because they allow for above-average gross margins while also helping to build customer loyalty.

To maintain the relevance of the store concept and increase sales, retail companies regularly invest in reinvigorating their properties, or build new properties. We view store remodeling programs and upgrades as critical to attract customers and maintain competitiveness. Therefore, our assessment is influenced by the retailer's record of investing in renovation, beyond the normal cost of maintenance, especially in more competitive markets.

Capturing and analyzing customer data enables companies to target and customize their marketing and may also provide important insights into emerging customer behaviors. These, in turn, can lead to an effective merchandising strategy. Effective digital apps and loyalty programs, especially on mobile devices, further increase customer engagement for both retailers and restaurants. A strong digital infrastructure also supports online sales, which enable consumers to prioritize convenience and now contribute a significant percentage of overall retail sales in many markets. By investing in digital operations and the omnichannel model, retailers aim to provide customers with a seamless, customized shopping experience across all channels. Even restaurants can diversify their customer base and increase their competitive advantage by increasing their takeaway and food-to-go options, often in partnership with delivery services. Our assessment of business risk treats such investments as favorable, especially in more-mature sectors, such as department stores. Conversely, we see underinvestment in digital channels as increasingly risky, except in those pockets of the sector where the in-person operation is intrinsic, such as convenience stores, or integral to the retailer's competitive advantage (for example, retailers that offer a treasure hunt experience).

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Compelling value proposition for its products or services and a consistently successful merchandising strategy.	Products or services offer customers a limited value proposition, and merchandise and assortments differ from customers' expectations or their image of the store.
A strong consumer franchise, with highly differentiated concept or products.	Little differentiation of the concept or product.
Successful positioning of the product or brand.	Brand positioning is weaker than peers.
A digital strategy that captures and employs customer data to customize communication, anticipate trends, and facilitate shopping across channels.	Lacks significant digital operations that enable effective use of customer data; significant technology investment is required to catch up with industry leaders.
Strong store development with attractive locations.	Store development has been weak; stores are outdated or poorly maintained; retailer has exited certain markets following failed expansions.
Penetration of private-label programs is increasing.	Limited focus on developing attractive private-label products.
Auto retailers	
Operates a variety of desirable franchises that offer exposure to diverse brands.	Concentration by franchise and brand exposure.
High revenue contribution from premium/luxury brands.	Low revenue contribution from premium/luxury brands.

Scale, scope, and diversity

We assess scale, scope, and diversity in the retail and restaurant sector based on:

- Diversity of the product, channels, and service range;
- Geographic presence in terms of store base, maturity of the digital operations, and growth prospects within the company's core markets;
- Volumes, size, market share, or niche position in chosen segment; and
- Relative attractiveness of core markets in terms of size, demographics, expected growth, and intensity of competition.

Size and market position: Retailing is generally fragmented, but in certain subsectors, such as supermarkets and drugstores, large retailers can command a very significant share of the overall market. Other sectors, such as specialty apparel or household goods are highly fragmented and even the largest players only account for a very small portion of the overall market.

Although size alone does not ensure profitability and growth, there are economies of scale available in procurement, distribution, advertising, overhead, and information systems. Larger companies can also spread out costs more than their competitors. Market leaders benefit from greater clout with suppliers, which enables them to obtain purchasing discounts.

Product and geographic diversity: Where diversity is not teamed with good profitability, we do not consider that diversity provides a meaningful benefit. Retailers that have good geographic or product diversification can struggle because of poor execution of store expansion or merchandising strategy across different markets. Although we may view significant concentration in one state or region as unfavorable, numerous regional retailers have achieved a strong share of their regional markets, despite limited geographic diversity.

We do not typically view brand diversity as important to our ratings in the retail sector. Although some retailers operate or manage multiple concepts in different subsectors, or target distinct

segments through dissimilar product offerings at various price points, we do not consider this necessary for success. Concept diversification is of value where it offers the retailer multiple brands, each of which dominates the niche segments it serves and accounts for a significant portion of operating income. Ideally, each brand should target a distinct customer or product segment, so that the growth of one does not cannibalize the sales of another. The development of smaller brands may consume management's time and resources and weaken the primary brand, causing it to operate in a similar way to a singular concept that is weakly positioned.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Sizable market share, or a leadership position in the retailer's core markets or industry subsector.	Weak market position in a crowded sector.
Able to use large scale to command strong bargaining power with suppliers.	Lack of scale and limited bargaining power with suppliers.
Scale enables greater absorption of marketing and other operational costs.	Smaller scale limits capacity to invest in strategic, enterprisewide initiatives.
A successful niche position within a subsector; a category leader.	Has lost market share to stronger players in its core markets.
Sufficient geographic diversity to mitigate volatility. For example, a presence in international markets may offset a small domestic market and operating in different regions may offset the effect of differing consumption trends.	Lack of geographic diversity, little or no presence in international markets, or little or no diversity in different regions with different consumption trends to mitigate volatility.
Auto retailers	
For large auto retailers, a history of growth through successful acquisitions and sufficient scope and scale to implement technology that would increase the efficiency of their operations.	Limited experience of using acquisitions to bolster growth and insufficient scale and scope to implement technology that would increase the efficiency of their operations.
Restaurants	
Company-operated and franchised restaurants generally contribute a significant percentage of revenue to advertising funds. As a result, large brands tend to have large advertising budgets and can market their products and promotions more aggressively than smaller brands.	Smaller or regional brands lack scale and scope and could have small advertising budgets that hinder their ability to promote products.

Operating efficiency

We assess operating efficiency in the retail and restaurant sector based on:

- Same-store sales or like-for-like sales;
- Gross margin;
- SG&A expenses to sales;
- Sales per square foot;
- Capacity utilization of delivery infrastructure, for e-commerce sales;
- EBITDA margin;
- Inventory turnover;
- Accounts payable days; and
- Cash conversion cycles.

In addition, for auto retailers, we look at the ratio of SG&A to gross profits.

Retail comprises diverse subsectors, and operating metrics for each sector can vary widely. Therefore, we compare retailers against peers in the same subsector that have a similar product mix and cost structure, and operate in similar geographies.

Same-store sales: Consistent same-store sales growth is a positive, in our view. It indicates that the company is using its assets efficiently to make the most of its fixed costs base (primarily, rent and labor costs). Same-store sales may also be referred to as comparable-store sales or like-for-like sales. Stronger same-store sales than peers may indicate the retailer is gaining market share. Conversely, where same-store sales trends lag peers or consistently decline, it may indicate underperformance compared with peers or other retail formats.

Sales density or sales per square foot: To identify retailers with above-average store productivity, we compare their sales density, measured as sales per square meter or per square foot, against the peer average. Where sales density is lower than peers, it may indicate underutilized assets and subpar operating performance. Retail is a very diverse sector and sales density is strongly affected by the product mix and store format. Typically, we benchmark against a peer group that operates in the same subsector and location, and has a similar product mix and cost structure.

Gross margin: To gain insight into how well a retailer is managing its inventory purchases, cost increases, and pricing strategies, we examine the trends in its gross margin compared with peers. Inventory planning is critical for retailers: excess inventory can lead to steep markdowns, which damage profitability. In our view, retailers that maintain their gross margins by passing on cost increases when inflation is high demonstrate a superior market position and customer appeal; we view retailers that underperform their peers, or have highly volatile or declining gross margins, more negatively. For most food and nonfood retailers, gross margin trends depend heavily on global commodity prices and labor costs. The sector also relies on manufacturing in Asia, especially in China; therefore, conditions in the region may affect margins.

EBITDA margin: Although we consider sales metrics useful, we also monitor operating margins and SG&A expenses to sales when assessing operating efficiency. To grow while maintaining profitability, retailers must control their SG&A expenses, which are typically fixed costs. Operating leverage varies from retailer to retailer--to achieve the same increase in profit, some will need a larger increase in same-store sales than others. For example, rent is generally higher

in malls than in off-mall formats and out-of-town locations. We assess more favorably those retailers that have a proven ability to use the existing fixed cost base to achieve higher sales growth, and so drive margin expansion.

Working capital management: How the company uses liquidity to invest in inventory ahead of sales is crucial. We consider strength in this area to be particularly important for seasonal retailers, but any retailer will benefit from strong working capital management, which we identify by the following characteristics:

- Higher turnover of its inventory than peers, and fewer inventory markdowns, indicating that the retailer's stock was sufficient in terms of type and quantity to meet customer demand on a timely basis without tying up excess capital;
- Accounts payable are on terms that minimize net investment in inventory (for example, vendors are willing to extend the period before the outstanding obligation must be paid); and
- A shorter cash conversion cycle compared with peers. This demonstrates that a company has a stronger position in the supply chain and can, for example, require suppliers or dealers to hold more of its inventory. It also frees up the company's own capital so that it may be directed to other areas of investment.

Many retailers, particularly speculative-grade issuers, rely on revolving credit facilities to fund seasonal inventory purchases during the months leading up to their critical sales period. High seasonality leaves little room for error during the peak sales quarters. We may assess seasonality risk as negative if a retailer is unable to lower the impact of seasonal risk factors on its business performance (for example, poor summer weather tends to weigh on sales at DIY retailers; our view of seasonality risk reflects whether we expect such a retailer to be able to offset or soften the slump). If a company fails to achieve its sales targets; underperforms against peers; or mismanages inventory investments during seasonal peaks, so that it has to make heavy markdowns, its profitability will take a hit.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Same-store sales growth is consistent, positive and harnesses the growth in the fixed cost base.	Same-store sales trends lag peers or consistently decline, indicating a loss of market share.
Unit-level productivity above the peer average, such as sales per square foot for retailers or average unit volume for restaurants.	Lower-than-average sales per square foot or average unit volumes, indicating underutilized resources.
Gross margins show consistent, predictable trends, indicating strong working capital management. This is particularly important for seasonal retailers.	Gross margin shows high volatility, indicating poor inventory management in response to market conditions.
Cost structure, measured as SG&A to sales, is competitive and can be adjusted when sales are falling.	SG&A to sales is less competitive because of higher rent or labor expenses.
EBITDA margin is above the peer average and consistent sales growth absorbs fixed expenses.	Profitability is consistently below peers due to subpar sales trends or less-competitive cost structure.
Efficient working capital management, leading to higher turnover of inventory and limited markdown risk.	Weak working capital management, so that investment in inventory is higher, low turnover of inventory, and a higher-than-expected level of markdowns.
Sophisticated operations across channels.	Lack of a comprehensive omnichannel strategy.
Auto retailers	
A high degree of automation enables operations and sales to be integrated, so that, for example, pricing can be improved by giving the	For auto retailers, same-store sales growth is volatile, the cost structure cannot be varied when necessary, and inventory control is inconsistent because of less-sophisticated systems automation.

sales team access to market data, and customer information is gathered to support the sale of parts and servicing.	
Excellent relationships with profitable auto manufacturers, which can influence which operators are awarded franchises and may offer dealers financing to for inventory.	Relationship with auto manufacturers is less entrenched.
Restaurants	
High proportion of units are franchised, reducing exposure to fluctuations in the cost of commodities, packaging, and labor; this offers a more predictable cost structure.	Sales are inconsistent and exposure to cost fluctuations is higher in company-operated restaurants. Limited franchise network and lower opportunities to reduce operating costs.

Financial Risk Profile

Supplementary ratios

We generally include EBITDA to interest coverage, FOCF to debt, and DCF to debt in our analysis. Given the high adjusted debt burden at many retailers and restaurants, we view their ability to meet cash interest and lease payments as critical. In light of retailers' significant lease liabilities, we may consider FOCF after lease payments, in addition to other supplementary ratios. However, for retailers and restaurants whose FOCF generation is constrained by significant capex, we will use CFO to debt as the preferred supplementary ratio.

In some cases, we use adjusted EBITDAR coverage as a supplementary ratio. This enables us to adapt our analysis if we think lease-adjusted EBITDA to interest or other cash flow ratios may overstate the company's ability to cover their fixed costs. Using adjusted EBITDAR to cash interest plus rent can also enables us to compare companies that own most of their properties with companies that lease most of their properties.

Retail and restaurants: financial assessment based on adjusted EBITDAR coverage

	Adjusted EBITDAR to cash interest plus rent (x)
Minimal	>8.0
Modest	>5.0-8.0
Intermediate	>3.0-5.0
Significant	>2.5-3.0
Aggressive	=>2.2-2.5
Highly leveraged	<2.2

Section 32 | Specialty Chemicals

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the specialty chemicals sector based on:

- Market position, and whether we view the company's business strategy as robust and sustainable;
- Record of executing projects successfully and maintaining sufficient capital investment;
- Differentiation by product or service mix; and
- Technical expertise, service capabilities, and ability to invest in R&D.

Market position: By adjusting their strategies in response to market conditions, leading specialty chemical producers are typically able to gain a pricing advantage and sustain revenue and profitability, even in a downturn. Revenue and margin trends are generally fairly similar across peers and reflect the prevailing industry conditions; where they do not, it can indicate an improving or deteriorating competitive advantage.

Differentiation in product and service mix, capex, and R&D: Most specialty chemical companies aim to develop innovative products that can be differentiated from competitor's offerings through their value-added formulations and high-performance attributes. These qualities, combined with strong technical services, can create brand recognition and greater customer loyalty. They may also improve a specialty chemical company's ability to increase prices regularly and to maintain higher and more stable margins. Successful R&D and capital projects in the industry tend to rely on market knowledge and strong product innovation.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Leading or near-leading market positions and has demonstrated the success of its strategic positioning by profitably protecting or growing its share of the key industry segments in which it competes.	Market position is weak, or eroding, and strategic positioning is much weaker than those of the leaders in the industry segments in which it competes.
Participates in one or more industry segments that have favorable growth prospects over the medium- to long-term, and where the balance of supply and demand is advantageous.	Participates in one or more industry segments that have unfavorable growth prospects over the medium- to long-term, and where there is more competition.
Strong negotiating position with customers, including recurring customers, achieved through a high degree of product differentiation; scientific or technical expertise; or product specification.	Weak negotiating position with customers, including recurring customers because products lack differentiation, or the company has limited technical expertise.
Strong R&D and technical capabilities that enable the company to develop new product formulations; bring them to market; and identify new applications in response to market demand.	Limited or no R&D or technology capabilities and constrained technical abilities prevents the company from developing new product formulations or applications.

Sector description

Companies that derive more than half of their revenue from the production of specialty chemicals, such as industrial gases, coatings, and other advanced materials.

Subsectors	Typical CPGP
Industrial gases	Capital or asset focus
Specialty chemicals	Capital or asset focus

Scale, scope, and diversity

We assess scale, scope, and diversity in the specialty chemicals sector based on:

- Diversity of product mix, raw material inputs, and end markets;
- Size of the revenue base, compared with the size of the target markets;
- Geographic diversity by sales, profits, and manufacturing; and
- Supplier and customer concentrations.

The stronger our assessment of a specialty chemical company's scale, scope, and diversification, the lower we would expect its exposure to event risk and fluctuations in the market to be. This should lead to more stable earnings and cash flow. We consider customer concentration to be high where the largest customer accounts for 10% or more of sales or operating profit. Many rated issuers in the specialty chemicals industry are relatively small, niche players that have limited product and geographic diversity and are heavily dependent on a small number of customers or end markets. As a result, they tend to be highly sensitive to small changes in demand, any loss of market share, or adverse market conditions.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Revenue base or target markets are larger than those of other industry players.	Revenue base or target markets are smaller than those of other industry players.
Portfolio is well diversified and products are not all subject to the same external factors--for example, they use different raw materials, and are subject to different regulations and economic cycles.	Portfolio has a narrow focus because the company participates in a very small number of end markets, regions, or product categories, and these have limited growth prospects or are closely correlated to one another.
Products are aimed at a variety of end markets that are not closely correlated and have favorable supply and demand fundamentals, with cyclical and noncyclical demand well balanced.	Reliance on a single raw material or single supplier.
The revenue base and production facilities are both spread across developed and developing markets in different geographic regions or countries.	Production is concentrated at a single location or a very small number of facilities.
There is little reliance on specific suppliers and no significant dependency on a single raw material, and customers are well-diversified.	Customer or supplier concentration is high, and this is not mitigated by the characteristics of the customer or supplier base.

Operating efficiency

We assess operating efficiency in the specialty chemicals sector based on:

- Cost position relative to industry peers,
- Flexibility of the cost structure in absorbing volatility of demand or input costs,
- Record of passing through raw material costs, and
- Flexibility of production.

Cost position and ability to pass through raw material costs: The cost of raw materials and energy often accounts for more than 50% of the cost of goods sold in the specialty chemical industry. Therefore, we expect to see more-stable margins and better operating efficiency at specialty chemical companies that can pass through increases in these costs. The main measure we use to compare a specialty chemical company's cost position with that of its peers is its

EBITDA margin profile. We supplement our analysis by using a variety of ratios that highlight different aspects of cost efficiency and capital intensity, such as gross margin, SG&A expenses to sales, margin over raw material costs, time lag in passing through raw material costs, percentage of contracts that include raw material pass-through provisions, and capex to sales.

Flexibility of the cost structure and production: In some cases, specialty chemical companies can change the amount or type of raw material they use as production inputs, either selecting an entirely different material or a different grade of the same material. We evaluate flexibility of production in the industry on a company's ability to reduce its raw material input requirements, shift raw material inputs, or optimize production across facilities. Greater flexibility may bolster profitability and improve the company's competitive position, relative to peers.

We also look for ongoing and measurable improvements through lean manufacturing practices, and a history of optimizing variable costs and reducing labor and sourcing costs, as well as strong working capital management and rationalization of capacity, where appropriate.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Profitability is consistently higher than peers, taking into account any differences in sales mix that would affect profit margins.	Profitability is consistently lower than peers, taking into account any differences in sales mix that would affect profit margins.
A record of continuous improvement to the cost structure.	Cost-reduction initiatives have been inconsistent, so that labor and sourcing costs exceed those of peers or there is excess capacity.
The company has demonstrated its ability to pass through increases in the cost of raw materials; for example, most contracts include pass-through provisions.	The company has limited ability to pass through increases in the cost of raw materials and has few protections built into its contracts.
Global production can be optimized by altering the balance of raw material inputs or shifting production to more favorable facilities.	Limited or lack of production flexibility.

Financial Risk Profile

Supplementary ratios

FOCF to debt is our preferred supplementary ratio for specialty chemicals companies where the core ratios indicate a cash flow/leverage assessment of intermediate or stronger, because working capital and capex cycles can significantly shape cash flow generation patterns. Alternatively, we might use CFO to debt for companies that have a high working capital-to-sales ratio of more than 25% or DCF to debt for companies that distribute more than 50% of FOCF as dividends.

Section 33 | Technology Hardware And Semiconductors

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the technology hardware and semiconductors sector based on:

- The extent of a company's intellectual property (IP);
- Its technology positioning, operating performance, and distribution capabilities;
- Any manufacturing or process technology advantages;
- Relationships with customers and ability to impose price increases; and
- The company's reputation and brand recognition.

Manufacturers of technology hardware and semiconductors typically require strong R&D capabilities to maintain a product advantage over competitors. Product cycles can be short, exacerbating the issue. Those companies that have the ability and capacity to collaborate with customers on development have the opportunity to gain a considerable advantage, as switching costs in such cases will be far higher. However, many subsectors within the industry are more commoditized, making it easy for customers to switch to a competitor.

While a strong brand can enable companies to command a price premium, especially in consumer-oriented segments, most companies are exposed to continuous price erosion as new products are launched. In such cases, we look for evidence that they can maintain margins through process efficiencies or by outsourcing manufacturing. We also consider the size and growth prospects of the markets in which a company operates.

Sector description

Companies that derive more than half of their revenue from the manufacture or sale of technology hardware and semiconductors.

Subsectors	Typical CPGP
Communications equipment	Capital or asset focus
Computer hardware	Capital or asset focus
Computer storage and peripherals	Capital or asset focus
Consumer electronics	Capital or asset focus
Electronic components	Capital or asset focus
Electronic equipment and instruments	Capital or asset focus
Electronic manufacturing services	Capital or asset focus
Office electronics	Capital or asset focus
Semiconductor equipment	Capital or asset focus
Semiconductors	Capital or asset focus
Technology distributors	Capital or asset focus
Technology hardware that has unique capabilities, differentiated products, or identifiable brands; or strong competitive standings in consumer-oriented segments, and that have low capital requirements or outsourced manufacturing.	Services and product focus

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Product advantage derived from extensive IP that helps to differentiate the product.	IP is insufficient to differentiate products from competitors', or competitors can replicate the features.
Strong position in emerging technologies that have strong growth prospects, supported by effective investment in R&D.	Weak position in emerging technologies that have strong growth prospects, or mainly present in markets that have limited growth prospects.
Good position in a relatively concentrated or less competitive market.	Weak position in a relatively fragmented or competitive market.
Operating performance consistently ahead of peers because of product differentiation or the ability to command a price premium.	Poor record of operating performance relative to peers.
Multiyear product cycles.	Short product cycles in segments where technology changes quickly.
Manufacturing technology or design processes that offer sustainable advantages.	Manufacturing technology is average or lags that of competitors, leading to inefficiencies.
Strong bargaining power when negotiating with key product manufacturers and suppliers.	Limited bargaining power when negotiating with key product manufacturers and suppliers.
Robust distribution network.	Limited distribution capabilities.
High level of brand recognition that enables the company to impose price increases.	Lack of brand recognition limits pricing power.
Long-term customer relationships, including those where parties cooperate on R&D.	High customer turnover.
Strong distribution capabilities.	Limited distribution capabilities.

Scale, scope, and diversity

We assess scale, scope, and diversity in the technology hardware and semiconductors sector based on:

- Operating metrics such as revenue, EBITDA, and free cash flow, relative to peers;
- Market share, and how it is changing;
- Supplier and customer concentration; and
- Diversity in terms of end markets, products, and geographies.

The technology hardware and semiconductors industry is characterized by rapid technological changes, which can offer smaller, more innovative companies an opening. That said, larger, more-established companies also tend to have the resources to invest in R&D, as well as in sales, marketing, and distribution.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Generates a significant proportion of the total market's revenue, EBITDA, or cash flow.	Generates a much small proportion of the total market's revenue, EBITDA, or cash flow.
Customer base is diverse, or revenue is well spread across multiple large contracts. No customer or contract contributes more than 10% of revenue and the top 10 customers or contracts contribute less than half of revenue.	Concentrated customer or contract base (that is, one or more customers or contracts account for more than 10% of revenue each, or the top 10 customers or contracts represent more than half of revenue).
Manufacturing is spread across multiple locations and facilities and there is limited reliance on single suppliers.	The supplier base is concentrated and the company has limited manufacturing operations, making it more prone to delays if the supply chain gets disrupted or a manufacturing facility has to close.
Offers a wide variety of products and services.	Offers products that have a narrow focus, or participates in intensely competitive or closely correlated markets.
A broad array of end markets, none of which contributes more than one-third of total revenue.	Focused on a particular end market or geography.

Operating efficiency

We assess operating efficiency in the technology hardware and semiconductors sector based on:

- Ability to maintain profitability during downturns;
- Capacity utilization compared to peers; and
- Capital intensity.

Ability to maintain profitability during downturns: We measure profitability using metrics such as gross margin, EBITDA margin, and ROC. Manufacturing technology hardware and semiconductors requires a high degree of flexibility, given that volumes often fluctuate. The more flexible a company's cost structure, the lower the pressure on EBITDA and cash flow during industry downturns. We would expect a semiconductor or technology hardware company that had stronger operating efficiency to generate larger profit margins than its peers, even in a downturn. We also track SG&A expenses as a percentage of revenue to identify how well the company controls its overhead costs.

Capacity utilization and capital intensity: Companies in this sector can gain an advantage by utilizing their manufacturing capacity better than their peers across the industry cycle. Flexible manufacturing capabilities allow for efficient and timely product transitions in existing plants. This is particularly important for semiconductor companies. If the data is available, we compare capacity utilization against peers; monitor the percentage of production capacity that is outsourced; and track how gross margins vary, relative to capacity utilization, during the industry cycle.

To evaluate operating efficiency for technology distributors, we also consider the relative speed of fixed asset turnover (net sales to average fixed assets); inventory turns (COGS to average inventory); the length of cash-conversion cycles (days sales outstanding); the return on invested capital; the stability of operating margins; and the length of free cash flow cycles. Similarly, we compare additional measures against those of peers when assessing electronic manufacturing services companies. These include the proportion of the product mix that comprises low-margin, high-volume items (rather than higher-margin, specialty items); asset turnover; and the degree of concentration in more-cyclical end markets. In addition, to evaluate the effectiveness of the company's R&D spending, we compare its R&D-to-sales ratio and the size of its R&D budget against peers.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Economies of scale and other efficiencies enable profitability to consistently exceed the peer average.	Profitability is consistently lower than or more volatile than that of peers.
Company is able to maintain an effective team while controlling overhead costs.	Operating margins are only positive when industry conditions are favorable.
Investment in R&D is more effective than that of peers (where the peer group has a similar market positions and product set).	High SG&A expenses and inefficient R&D investment frequently leads to business restructuring.
Few disruptions or bottlenecks in the supply chain, even after disruptive events, indicating that these are flexible and effective.	Inflexible cost structures due to rigid labor laws or high fixed costs.
Capital intensity is low, with a high level of variable costs--this implies a cost structure that is relatively flexible.	Capital intensity is high and this is combined with high fixed costs and limited outsourcing of production.
Manufacturing capabilities have demonstrated sufficient flexibility to boost capacity utilization above the industry average.	Inflexible or vulnerable supply chains have historically caused bottlenecks; a build-up or shortfall in inventory; or quality issues.
Company incurs restructuring and other one-off costs relatively infrequently.	Manufacturing capacity is underutilized or inefficient and cannot easily be adjusted when necessary.
Effective working capital management that limits the need for cash.	Inefficient working capital management frequently creates cash flow volatility.

Profitability

Some conglomerates or large groups operate in several subsectors within the technology hardware and semiconductors sector. In these cases, if the company discloses the EBITDA margin for each subsector, or it can be estimated, we assess the level of profitability of each subsector. We then assess the overall level of profitability on a weighted-average basis. If EBITDA margins are not available for each subsector, or if a company's business model does not allow for this type of analysis, we would emphasize ROC in our assessment of the level of profitability.

Financial Risk Profile

Supplementary ratios

If the preliminary cash flow/leverage assessment is intermediate or stronger, we typically refine our analysis using FOCF to debt, to capture the impact of working capital and capex requirements. If the preliminary cash flow/leverage assessment is significant or weaker, we typically refine our analysis using EBITDA to interest, which gives us more insight into the company's ability to service its debt, or FOCF to debt (for an earlier indication of any change in financial risk). In our view, a semiconductor and technology hardware manufacturer is most likely to default during or after a downturn because of a failure to cover a cash interest payment or redeem debt at maturity.

Volatility adjustment

We typically assess semiconductor equipment companies as highly volatile, and companies in all other subsectors as volatile, unless cash flow volatility at the company supports a stronger assessment. For example, within the semiconductors subsector, we often assess memory chipmakers as highly volatile but analog chipmakers as stable. Historically, we have classified some consumer electronics makers, office electronics producers, and distributors as stable. We may also regard some communications equipment makers as stable, depending on the proportion of revenue they generate from software, maintenance, and managed or professional services. Our cash flow volatility adjustments reflect a specific point in time and may change because they incorporate the business cycle and a company's credit metrics relative to key thresholds.

Section 34 | Technology Software And Services

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the technology software and services sector based on:

- The extent of a company's intellectual property (IP);
- The level of competition in the industry;
- The company's reputation and brand recognition;
- The proportion of recurring revenue;
- Record on customer retention and the switching costs customers would incur; and
- The company's operating performance record.

The type of revenue that a technology software and services company predominately generates--recurring or not--and the longevity of its customer relationships both have a strong bearing on its operating performance. Companies typically use license sales agreements or software-as-a-service contracts to generate recurring revenue. We also evaluate the level of competition and any barriers that may protect companies in the markets they participate in. For example, some software is embedded within a customer's operations, making switching far riskier and more difficult for customers.

Customers expect continuous improvements to the software and services offered, making strong investments in R&D vital to customer retention. We measure the strength of a company's reputation and its brand recognition by the tenure and performance of its contracts with clients, and the nature of these relationships. Well-differentiated products can command a price premium, especially if switching costs are high. Developing new or related products and services offers the opportunity to cross-sell and increases product and service loyalty.

Sector description

Companies that derive more than half of their revenue from providing information technology software and services.

Subsectors	Typical CPGP
Application software	Services and product focus
Capital-intensive IT outsourcing	Capital or asset focus
Consumer software	Services and product focus
Data processing and outsourced services	Services and product focus
Internet software and services	Services and product focus
IT consulting and other services	Services and product focus
Systems software	Services and product focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Strong operating performance supported by extensive existing IP and robust R&D investments.	Limited technological differentiation relative to peers.
Good position in a relatively concentrated or less competitive market.	Weak position in a relatively fragmented or competitive market; competes with multiple large players that have strong financial resources or with rising niche players that have strong product or service offerings.
Recurring revenue exceeds 70% of total revenue.	Recurring revenue comprises less than 50% of total revenue.
Operating performance consistently ahead of peers because of product differentiation or the ability to command a price premium.	Poor record of operating performance relative to peers.
Strong reputation or brand recognition.	Limited brand recognition.
Customer retention above 90% because switching is expensive or carries high risks (for example, because solutions are embedded in customer operations).	Weak customer retention and low switching costs, so that customers are relatively open to considering use of competitors' products.
Revenue growth prospects are supported by high proportion of long-term contractual client arrangements, or a high likelihood of favorable terms when contracts are renewed.	Few long-term contracts or long-lasting customer relationships.

Scale, scope, and diversity

We assess scale, scope, and diversity in the technology software and services sector based on:

- Operating metrics such as revenue, EBITDA, and free cash flow, relative to peers;
- Market share and how it is changing;
- Supplier and customer concentration; and
- Diversity in terms of end markets, products, and geographies.

The different software and technology services markets differ in size, with some dominated by a single player, and others being much more fragmented. Although scale offers some degree of competitive advantage, rapid technological changes can enable rising players to seize market share. To evaluate the evolution of market share, we measure scale by a range of different operating metrics. There is some scope for larger, more-established companies to benefit from efficiencies of scale or because they have the resources to invest more in R&D.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Leading player in more fragmented markets, with significant gap ahead of second and third players; or leading player within consolidated markets. Large scale, so that it generates a significant proportion of the total market by revenue, EBITDA, or cash flow.	No leading market positions (or only in small, niche markets) or many competitors have a similar market share.
Addressable end markets are large.	Addressable end markets are small and the company serves only a few verticals and has limited geographic diversity.
Customer base is geographically diverse and the company is not reliant on any of its customers (that is, the top customer contributes less than 10% of revenue and the top 10 customers contribute less than half of revenue).	Customer base is concentrated, so that one or more customers account for more than 10% of revenue each or the top 10 customers represent more than half of revenue.
Offers a broad array of products and services and serves multiple end markets, none of which exceed more than one-third of total revenue.	Solutions have a narrow focus in intensely competitive or cyclical markets.

Operating efficiency

We assess operating efficiency in the technology software and services sector based on:

- Economies of scale;
- Gross margin and EBITDA margin;
- The percentage of revenue spent on SG&A expenses and R&D;
- ROC;
- Flexibility of the cost structure; and
- Frequency of restructuring.

The more flexible a company's cost structure, the more likely it is to be able to limit margin deterioration in a downcycle. Working capital and capex requirements are relatively low in technology software and services--where we assess operating efficiency as strong, capital investment may represent just 3%-6% of revenue. We compare the R&D-to-sales ratio, and the size of the R&D budget, to evaluate whether a company is investing more in developing its product portfolio than its close peers; the success of the resulting products can be seen in a company's customer retention and record of revenue growth.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Profitability is above the industry average because of economies of scale and other efficiencies.	Profitability is consistently lower than or more volatile than that of peers.
Company is able to maintain an effective team while controlling overhead costs (based on SG&A as a percentage of revenue).	Spending on SG&A exceeds that of peers and this frequently leads to organizational restructuring.
Lower R&D-to-sales ratio compared with peers that have a similar market position and product set.	Ineffective investment in R&D has weakened the positioning of the product set.
The cost structure is relatively flexible.	Inflexible cost structures resulting from rigid labor laws, strong unions, problems with contracted service delivery, or high contract churn.
Effective working capital management that limits cash flow volatility.	Inefficient working capital management frequently creates cash flow volatility.
Capital intensity is low, such that capex represents just 3%-6% of revenue.	Capital intensity is high and this is combined with high fixed costs and limited outsourcing in production.
Operating margins are consistently positive.	Operating margins are only positive when industry conditions are favorable.
Strong order and backlog growth relative to peers through the cycle.	Limited growth or decline of orders and backlog through a cycle.

Financial Risk Profile

Supplementary ratios

If the preliminary cash flow/leverage assessment is intermediate or stronger, we typically refine our analysis using FOCF to debt or CFO to debt, which captures the lower working capital or capex requirements. If the preliminary cash flow/leverage assessment is significant or weaker, we typically refine our analysis using FOCF to debt or EBITDA to interest, which gives us more insight into the company's ability to service its debt.

Volatility adjustment

Commercial IT services, transaction processors, and enterprise and consumer software companies can easily differentiate their products from those of competitors, which increases the cost of migrating to another provider. As a result, we typically consider a high proportion of their revenue to be recurring and assess cash flow volatility as stable.

Some companies have low recurring revenue; for example, we may classify as volatile a software company that chiefly sells perpetual licenses, rather than subscriptions. A perpetual license sale is a one-time sale and changes in IT spending can affect timing of perpetual license sales. In addition, a decline in perpetual license sales can have a disproportionate effect on profit because of their high margins--gross margins often exceed 90%.

Section 35 | Telecommunications

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the telecommunications sector based on:

- Market position and competitive environment;
- Regulatory environment;
- Installed technology; and
- Customer quality.

Market position and competitive environment: In our view, market position for telecoms companies depends not only on market share but also on barriers to entry and the number of competitors. For example, we would expect a successful incumbent wireless telephone company to have preserved its dominant share of voice traffic in its market. By contrast, we would judge a wireless carrier competing against several other carriers as successful if it has increased its market share.

Regulatory environment: Regulatory stances vary widely from jurisdiction to jurisdiction. Pro-competition regulators often require the incumbent firm to lease its network to other operators at below-cost prices; in essence, to subsidize its competition. Other regulators protect incumbent firms by erecting substantial barriers that effectively prevent, or at least discourage, new entrants to their market.

Technology: The rapid pace of technological improvement in the sector has enabled industry providers to deliver more services, at higher speeds, and at a declining cost. As technology continues to advance, the state of a telecom company's installed technology can easily become dated. We consider the state of the company's technology, relative to its industry segment and competitors in its market:

- For a wireless provider, we would assess the availability of the latest technology, such as fixed wireless access offerings and 4G and 5G wireless standards; and
- For fixed-line broadband, including cable companies, we consider the deployment of digital technology and the extent of high-speed connectivity offerings, such as fiber to the premises.

A telecom company that has superior technology and can support more services at higher quality levels can demand premium pricing while attracting more customers and reducing churn. A company with a high level of installed technology can also invest in expansion and marketing initiatives to increase revenue. In contrast, a company with lagging technology is at a clear competitive disadvantage because it cannot offer a full array of market-competitive services. To remain a viable competitor, it will need to divert cash to making basic network upgrades, instead of investing in cutting-edge technology.

Sector description

Companies that derive more than half of their revenue by providing data connectivity services, including voice and video transmission or by leasing satellite capacity to companies such as wireless providers or broadcasters. For digital infrastructure companies, refer to section 13.

Subsectors	Typical CPGP
Cable and satellite	Services and product focus
Alternative carriers	Services and product focus
Integrated telecommunication services	Services and product focus
Wireless service providers	Services and product focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Customer quality: A favorable customer mix, in terms of contractual relationships and premium, creditworthy customers, can provide a competitive advantage. For providers of services that have limited differentiation and low switching costs, such as wireless services and wholesale voice and transport, an enforceable customer contract bolsters revenue stability, reduces marketing costs, and supports strategic planning by enhancing revenue visibility. In contrast, where a significant proportion of revenue is not under contract or the average remaining contract length is shorter than peers', providers of such services are at a competitive disadvantage.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Limited competition within a supportive, predictable regulatory framework that provides meaningful barriers to entry.	High level of competition within a regulatory regime that lacks stability and establishes few barriers to entry.
Successful market position, demonstrated by a leading or substantial (more than one-third) market share.	Lagging market penetration, or competition with far larger and better-capitalized operators, including global companies.
Favorable brand recognition and reputation; factors that support premium pricing; superior customer growth or retention; and lower marketing costs.	Unfavorable reputation that results in below-market pricing and inferior customer retention, leading to elevated marketing costs.
Participation in industry segments that have favorable longer-term growth prospects; or delivering services with demand characteristics more like those of utilities.	Reliance on commoditized or mature product offerings in structural decline.
Government policies that stimulate demand, such as durable subsidies for certain residential telecommunication services.	Government policies mandate the inclusion of influential domestic investors, which impairs operational flexibility and efficiency.
State of the art technology and, for wireless carriers, adequate spectrum for the predicted demand.	Limited ability to maintain adequate customer service levels and meet future demand due to lagging technology or lack of operational resources (for example, wireless spectrum or satellite orbital slots).
Predictable revenue and factors that reduce customer churn, such as contractual relationships or material switching costs for customers.	Revenue visibility is hampered by limited contractual relationships with customers.

Scale, scope, and diversity

We assess scale, scope, and diversity in the telecommunications sector based on:

- The size of the operator's service area and customer base, network, or other segment-relevant measures;
- Geographic diversity; and
- Product diversity, including the ability to offer a competitive suite of services.

The scale, scope, and diversity of a telecom company depends on its business stability and ability to realize economies of scale.

Service area and customer base: We examine how an operator's customer base and network assets affect its ability to realize economies of scale. For example, wireless and wireline service providers with larger service areas can carry more of their traffic "on-network," rather than paying for third-party carriage. This improves the utilization of and margins on network and spectrum assets with high operating leverage.

Scale enables wireless operators to offer customers broader service coverage without roaming, which is an added competitive advantage. Thus, regional wireless providers may be at a disadvantage as they offer nationwide service plans, but then pay substantial amounts to other wireless providers in order to service customers that roam off their own limited network.

Scale may confer bargaining power when negotiating for network and consumer premise equipment (CPE). For fixed-line players like cable or direct-to-home (DTH) operators, it can help them negotiate favorable terms with wireless mobile virtual network operators (MVNOs) or programming content providers.

Geographic diversity: In our view, participating in a variety of attractive and geographically diverse markets improves financial resilience should there be a regional market downturn. It also reduces the impact of exposure to aggressive competitors or specific local regulators. That said, diversification benefits may be offset by participation in less credit-supportive markets and may increase a company's exposure to country, regulatory, or competitive risks.

We assess diversity as weaker where significant proportion of a company' revenue come from weaker customers. Customer concentration is also a particular risk for companies that rely on a single major customer or tenant, with no visibility on replacement; this may affect satellite operators.

Product diversity: In reviewing product diversity, we consider a telecom company's ability to offer a competitive suite of products such as advanced fixed line and wireless connectivity, video, and other value-added services. An array of attractive bundled package offerings increases revenue per customer and improves customer retention. The telecom industry frequently sees customers substitute products and services for newer alternatives, as well as changes in customer demand; this makes product diversity particularly valuable. For example, many residential customers no longer pay for a physical telephone line because wireless services offer a suitable substitute for voice calls. The loss of these customers mostly affected companies that only offered wired telephone services--for integrated telecom companies, the impact was offset by growth in other segments, such as wireless, enterprise, and data centers.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Sufficient scale to optimize operating leverage or achieve economies of scale, given the significant fixed-cost component of network-intensive segments such as wireless and wireline, cable, long-haul transport, and satellite-based services.	A small customer base across which to spread fixed costs, or an inability to achieve economies of scale in procurement negotiations.
A service area sufficiently large to enable most traffic (terrestrial or wireless) to be originated, transported, and terminated on-network, with minimal need to pay for third-party carriage.	Limited service area or network coverage, forcing the provider to pay third parties to originate, transport, and terminate a material proportion of traffic.
Operations in several attractive and geographically and economically diverse markets.	Market concentration, particularly in a less-attractive market or jurisdiction where regulation and public policy are unstable, leaves an operator exposed to volatility.
Diversification across wired and wireless broadband product lines, which enables telecommunications providers to offer the attractive, integrated service bundles that improve customer satisfaction and retention and minimize the risk of product substitution.	Limited product diversification exposes the company to changing customer preferences. Customer churn is likely to increase where a provider cannot offer a service package that bundles and integrates wireline and wireless services, especially in converged commercial markets.

Operating efficiency

We assess operating efficiency in the telecommunications sector based on:

- The industry segment and related capacity utilization measures;
- The maturity of the market and cost management practices; and
- Customer service and quality metrics.

The operating efficiency of a telecom company is measured through metrics adjusted according to its industry subsector and the nature and maturity of its markets. We look at asset utilization, capex as a percentage of revenue, EBITDA margin, and the segment-specific measurements as detailed in the table below. We consider these factors in relation to peers; specifically, those that have a similar sales mix and operate in markets of similar maturity. For example, we may view a 50% EBITDA margin as consistent with adequate operating efficiency for a satellite operator, but consistent with strong operating efficiency for a wireless services provider.

Market maturity: The maturity of the market in which a company operates is also an important consideration. EBITDA margins at startups are depressed by the initial marketing costs and customer subsidies, combined with the impact of having fewer customers over which to spread fixed costs. Conversely, growth potential in absolute terms is limited in a mature market but the EBITDA margin is likely to be at its peak because per unit expenses such as marketing are lower and spread over a larger installed base.

Customer service and quality metrics: The company's performance in terms of customer churn has a knock-on effect on its operating efficiency. We therefore consider customer satisfaction and service metrics, as well as other quality metrics. These include customer call wait times, percentage of problems resolved on the first customer call and, for wireless operators, network quality measures.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
High revenue per customer or asset unit that results in an EBITDA margin consistently above peers.	Low per unit revenue that results in an EBITDA margin consistently lower than peers.
Capex as a percentage of revenue is lower than peers and ROC is higher than peers.	Capex as a percentage of revenue is higher than peers and ROC is low.
Superior customer satisfaction metrics that result in low customer churn	High customer churn that increases marketing costs.
Management actively works to anticipate which business segments show declining potential and mitigate this by expanding into areas with higher potential growth.	Management has a record of failing to anticipate and effectively mitigate the impact of declining business segments.
Residential wireline voice providers	
A record of reducing operating expenses to reflect weak long-term trends.	A record of failing to actively lower operating costs.
Wireless and fixed broadband providers	
Superior marketing performance leading to high ARPU and low SAC.	Subpar marketing or operational performance, resulting in inferior customer satisfaction, elevated churn with a low ARPU and high SAC.
Wireless operators	
Large service areas that can carry most traffic on-network and minimize payments to other carriers for off-network customer roaming.	Significant payments to other carriers to provide service when customers roam (particularly for regional operators that have a limited service area).
Fixed-satellite service	
High utilization of satellite transponder capacity.	Low utilization of satellite transponder capacity.

ARPU--Average revenue per user. SAC--Subscriber acquisition costs.

Financial Risk Profile

Supplementary ratios

In recognition of the capital intensity of most telecom companies, we primarily use FOCF to debt as a supplementary ratio. DCF to debt is also useful where companies make high dividend payouts.

Section 36 | Transportation Cyclical

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Business Risk Profile

Competitive advantage

Cyclical transportation companies depend on the revenue potential of the segments and regions they operate in to gain a competitive advantage. Sizable shares of strong markets can give them a pricing advantage and bolster sales performance when economic conditions weaken. The factors we consider when evaluating competitive advantage vary by subsector.

Airlines

For airlines, we consider:

- Characteristics of the route network, such as access to major markets; national and global coverage, including alliances; whether hubs are well-positioned to serve connecting traffic flows; and the degree of competition from other airlines' hubs.
- The attractiveness of the markets served, in terms of growth prospects; proportion of premium traffic, which is usually more profitable; degree of competition within the market; and the effect of regulation on revenue and potential profit.
- The strength of the airline's position within the markets it serves, based on share of local traffic at the major airports being served; share of traffic on the airline's own largest routes; barriers to entry in core markets and airports served.
- Service standards and reputation, which are particularly important on intercontinental routes and for attracting business travelers and other passengers willing to pay a premium price.

Sector description

Companies that derive more than half of their revenue from operating airlines (including heavy air freight), shipping companies, trucking companies, or certain other types of transportation firms, such as bus companies.

Subsectors	Typical CPGP
Airlines	Capital or asset focus
Shipping	Capital or asset focus
Trucking	Capital or asset focus
Buses	Services and product focus

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

Shipping

For shipping companies, we consider:

- The attractiveness of the shipping industry segment in which the company participates, compared with other shipping segments. For example, we consider the dry bulk sector to be far more volatile and less predictable than the liquefied natural gas and liquefied petroleum gas tanker segments because companies in the gas shipping segments operate under very-long-term, take-or-pay contracts, with counterparties that are typically reputable. Thus, amendments or defaults under the charter agreements are rare.
- Size of fleet, based on the number of owned and chartered-in vessels.
- Overall attractiveness of the fleet, as measured by age, fuel efficiency, and technical characteristics of vessels.
- The size of the route network and its appeal to global customers. This will depend on the trade lanes in which the shipping companies operate and we generally view international operators with a global route network more favorably than regional players. That said, most international shipping segments are highly fragmented, with the largest operators typically having a 2%-4% share of the market. An exception is for container liners and shipping companies that operate domestically within the boundaries of just one country and may be protected by cabotage laws (that exclude outside competitors).

Trucking

For trucking companies, we consider:

- The degree of fragmentation, intensity of competition, and stability of volumes in the trucking segments in which the company operates. For example, gasoline volumes are relatively stable compared with construction material volumes.
- The attractiveness of the services provided (or the product mix) in terms of growth prospects; portion of contractual revenue versus spot revenue; and effect of supply and demand on revenue and margin potential.
- Position or geographic presence in key markets. For example, we may evaluate the depth of service or level of penetration in a specific lane or corridor between cities, or assess market share by tonnage in key lanes.
- Fleet size, because customers are increasingly choosing to rationalize their truck transportation arrangements to focus on fewer key suppliers.
- Service standards and reputation, which are particularly important for contractual business, for intermodal moves, and the transportation of hazardous materials such as chemicals and fuel.
- New products and complementary offerings, which are often driven by technological capabilities. These can be used to deepen customer relationships, by enabling the company to meet specific customer needs. They may also result in lower costs, improved service, and increased efficiency, thus raising switching barriers.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A leading or very substantial market share in the markets where the company operates.	Market share is modest or lags that of peers.
Participation in markets whose size, growth prospects, and competitive dynamics offer an opportunity to generate above-average revenue; or participation in markets that have much more stable demand and pricing than is usual for the cyclical transportation sector.	Below-average revenue generation because of participation in smaller, low-growth, or very competitive markets.
An ability to translate market leadership into higher revenue or stronger operating profits than its competitors.	Competes mostly on price, due to a lack of control over scarce infrastructure, spot or short-term contracts, or an inability to clearly differentiate its service.
Barriers to entry, established by controlling scarce infrastructure or by signing long-term contracts, that give the company more pricing power or more stable revenue.	Low barriers to entry, that give the company limited pricing power.
Participation in subsegments that have more favorable characteristics than average for the cyclical transportation industry, such as certain highly concentrated and stable bus markets.	Participation in segments that have less favorable characteristics than average for the cyclical transportation industry. For example, shipping bulk commodities (such as crude oil, coal, or iron ore) internationally is a highly fragmented segment that is very price competitive.

Scale, scope, and diversity

Cyclical transportation companies tend to have high operating leverage because they invest a substantial amount in fixed assets. Most also operate transportation networks so wide coverage of various regional markets makes it easier to attract customers. In our view, the volatility of their revenue and profitability can be mitigated somewhat by serving a diverse range of regions and customers.

The factors and statistics that we use in evaluating scale, scope, and diversity vary by subsector within the wider cyclical transportation industry.

Airlines

For airlines, we consider:

- Scale, measured as traffic in revenue passenger miles or kilometers, number of flights, and number of passengers.
- Geographic coverage of the route network. We expect revenue to be more stable if the airline targets a range of markets, globally or within a country.
- Balance between different types of travelers, such as business or leisure travelers. On average, premium travelers are more profitable, but if an airline relies too heavily on one type of traveler the potential for revenue volatility increases.
- Diversification in terms of nonpassenger businesses, such as air cargo, maintenance-repair-overhaul (MRO) or the sale of frequent flyer miles, and ancillary fees such as baggage and seat selection. Air cargo tends to have more volatile demand than passenger transport. The sale of frequent flyer miles typically offers high margins and relatively low risks.
- Airlines dedicated to freight services tend to be smaller and less diversified. In this subsegment, we focus on scale measured by revenue ton miles or kilometers or hours flown; length and terms of any contracts; regional or global coverage; diversity by products transported; and customer diversity.

Shipping

For shipping companies, we consider:

- The scale of the vessel fleet, which can improve end-market and customer diversity. Operators that have multiple classes of vessels (tankers, containerships, and bulk commodity ships) that are of various sizes, or those that participate in commercial pools, can carry a broad range of commodities and meet the needs of customers with widely different capacity requirements.
- The diversity of the customer base and the proportion of reputable charterers included; this limits counterparty risk and makes revenue more predictable.
- Geographic coverage of the route network. Having a route network with broad geographic coverage can serve as a natural hedge against weak demand and help an operator ride out cyclical downturns.

Trucking

For trucking companies, we consider:

- Their geographic coverage and diversity by end markets. Companies gain greater revenue stability by serving a variety of end markets within each country.
- Characteristics of the sectors and end markets to which they are exposed. Some sectors are more volatile than others (for example, retail is more volatile than fuel) and changes in demand will have a knock-on effect on trucking company revenue.
- Volume, based on tonnage per day and number of shipments per day. These metrics are particularly useful where a trucking company may benefit from economies of scale and gain a competitive advantage from providing extensive services on high-volume traffic lanes.
- Degree of customer concentration. Reliance on a key customer exposes companies to counterparty risk, which is mitigated if the company has a long-term relationship with its key customer and the customer has good long-term growth prospects.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
A sizable equipment fleet and broad service offerings, which can support above-average revenue generation and profit potential by offering better utilization, economies of scale, or a wide range of services that is attractive to customers.	Modest scale that leaves the company vulnerable to larger competitors and may force it to compete mainly on price.
Participation in a variety of markets with favorable supply and demand fundamentals, especially where demand in those markets is not closely correlated.	Participation in only a few markets, particularly if those markets have unfavorable growth prospects or are intensely competitive.
Diversity of customers, so that the loss of any single account does not have a material adverse effect on revenue and profitability.	High customer concentration or heavy reliance on one or a few customers.

Operating efficiency

A cyclical transportation company that has a high degree of operating efficiency should generate stronger profit margins under all market conditions. We focus on:

- Cost structure;
- Asset utilization and efficiency measures such as revenue or cost per unit of capacity; and
- Operating profit margins.

Revenue generation tends to vary according to market conditions. Therefore, we view cost structure as a more consistent means of differentiating companies and place greater emphasis on operating costs.

Airlines

For airlines, we consider:

- Revenue generated per unit of capacity based on metrics such as passenger revenue per available seat mile (PRASM), passenger revenue per available seat kilometer (PRASK), or revenue per ton kilometer (RTK). Airlines tend to report different metrics in different countries and regions. Reporting on a per ton kilometer basis is useful for airlines that generate a significant proportion of their revenue from carrying freight. We may also assess revenue generation by looking at yield, which helps us assess pricing; and load factor, which helps us judge utilization.
- An airline's operating cost per unit of capacity, based on measures such as operating cost per available seat mile (CASM), operating cost per available seat kilometer (CASK), or operating cost per available ton kilometer. We may also look at fuel and labor costs. The cost of labor, in particular, can be a good way to differentiate airline cost structures. Operating statistics are most useful when compared across direct competitors because market characteristics can vary significantly by country or region.
- The age and fuel efficiency of the aircraft fleet: Younger and more fuel-efficient planes generally have lower operating costs.
- Whether the fuel exposure is hedged. Although fuel hedging is expensive and adds to operating costs, it can guard against sharp increases in fuel prices that could weigh on profits.

Shipping

For shipping lines, we consider:

- The proportion of vessel revenue days (calculated as ship available days, minus the days that vessels are not available for employment--for example, due to repairs or dry-docking) that are committed to long-term charter agreements, rather than being sold via the spot market. Long-term, fixed-rate, noncancellable charters normally translate to less volatile and more predictable revenue streams, compared with spot contracts.
- The length of any charter agreements. This indicates the pricing and utilization risks the shipping company will be exposed to when the contracts come up for renewal.
- Vessel utilization compared with peers. This can be influenced by the proportion of ships under long-term charters or in pooling arrangements.
- Physical condition of the fleet, based on age, engine-type, fuel consumption, and technological advancements. Younger and more fuel-efficient ships generally have lower running costs and are preferred.

- The degree to which the shipping company bears the risk of changes in bunker fuel (which is used to power ships) prices. Operators whose vessels are subject to time charters are generally able to pass fuel costs to their customers; spot market operators bear the risk of fuel price volatility.
- Daily operating break-even costs, compared with peers and industry averages. Operating costs typically include vessel costs (such as crew, and technical and management fees) and voyage expenses (such as fuel costs, and port and canal tolls).
- Operating flexibility, measured by the proportion of tonnage chartered-in, versus owned. Operators that have chartered-in ships can return ships when their charters expire, which is particularly valuable during cyclical downturns.
- For unionized shipping companies, we evaluate labor relations and labor costs, and assess whether the union or unions could disrupt operations in the event of a contract dispute.

Trucking

For trucking companies, we consider:

- Operating efficiency metrics, such as the operating ratio (operating expenses, including depreciation, as a percentage of operating revenue) and operating margin before and after depreciation.
- Asset utilization metrics, such as the proportion of empty miles (where no freight is being carried) and the deadhead percentage (trips for truckload companies with no cargo needed to reposition the trucks for another assignment).
- Measures related to pricing, such as revenue per hundredweight (for less-than-truckload companies) or revenue per loaded mile (for truckload companies).
- Physical condition of the truck fleet, measured by age. Younger fleets generally have lower operating costs (including maintenance), require less capex, and comply more fully with regulatory requirements.
- For unionized trucking companies, we evaluate labor relations and labor costs, and assess whether the union could disrupt operations in the event of a contract dispute.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Sustainable operating cost advantage, caused by economies of scale, lower labor costs, more fuel-efficient equipment, or process efficiencies, and measured by segment-specific operating statistics.	Below-average operating profitability because operating costs exceed those of competitors and are not offset by sustainable, stronger revenue generation.
Sustainable revenue advantage, caused by stronger asset utilization or product differentiation, measured using segment-specific operating statistics.	Below-average revenue generation that is not offset by consistently lower costs, resulting in subpar operating profitability.
Transportation equipment that is newer, more fuel-efficient, and more suitable for the services provided than that of competitors.	A fleet that is less fuel-efficient on average than those of competitors.
Relatively stable and positive labor relations, particularly for passenger transportation companies, where morale can affect service and reputation.	Labor relations or provisions in labor contracts have the potential to affect a company's ability to operate efficiently.
Regulations, if any, that do not materially erode operating efficiency, relative to competitors. Examples of regulations and other government policies that can be supportive of an airline industry include government investment in airports and air traffic control, competition policy that does not block mergers of airlines that otherwise might fail, and environmental regulations that do not place airlines at a disadvantage compared with competitors in other countries or regions.	Volatile operating profitability because of exposure to risks from stronger competitors or other unfavorable underlying market characteristics or changes.

Financial Risk Profile

Core and supplementary ratios

We view transportation cyclical as prospectively volatile. Accordingly, as stated in our corporate methodology, we typically calculate our ratios by applying a 50% weight to the current year and a 50% weight to the first forecast year. Where a company operates in a subsector and segment that is less volatile than most cyclical transportation segments, such as certain bus markets, we may calculate our ratios based on five years, as we do for most corporates.

Section 37 | Transportation Infrastructure

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the transportation infrastructure sector based on:

- The transparency and predictability of the regulatory framework, or the concession or contract, under which the company operates; and the potential for changes to regulatory policy and/or to government intervention (negative or supportive); and
- The demand risk, which depends on the size and attractiveness of the catchment area, including location, population served, wealth and economic strength and growth potential, and contribution to the regional development.

Regulatory or contractual framework: We consider how tariffs are set; how regulated revenue is determined and shared; and the regulator's record on oversight, protection of stakeholders, and enforcement of legal or contractual constraints. Mandatory investments, with no legal or contractual means of recovering these capital costs, may place some transportation infrastructure companies at a competitive disadvantage.

Demand risk: We consider the company's specific role and relative value added to users and economies relative to other modes of transportation, as well as the stability and type of traffic. Key competitive drivers are market share dynamics and the nature of competition, including the number of competitors and the presence of alternative modes of transportation.

Airports

Regulation, oversight, and tariff-setting mechanism: Regulated airports may benefit from transparency and visibility on the determination of tariffs, while commercial airports may be more exposed to competition but enjoy greater tariff-setting ability. For regulated airports, we assess the independence and predictability of the regulatory framework underpinning the operation of the airport. We focus, in particular, on the ability to adjust tariffs and recover costs in a timely manner, as well as earn a reasonable return supporting access to markets. Pricing frameworks include "single till," "dual till," and "hybrid till" models:

- The single-till method caps the maximum return on total airport assets, including commercial revenue sources (such as retail, parking, or property revenue). This provides more certainty to returns and earnings, and is generally considered as more credit protective by reducing volatility, lowering downside but also limiting upside.
- Under the dual-till method, the returns on aeronautical assets are regulated or subject to oversight, while the commercial revenue sources (such as retail, car parking, or property) are unregulated. This method permits substantial upside from growing airport revenue, and gives the airport management a greater role

Sector description

Companies that derive more than half of their revenue from (or for which more than half of their assets are) the regulated or commercial operations of airports, road networks, railways system (including rail tracks, passenger, and state-owned freight railway), and other assets and services, such as navigable waterways, or air and marine controllers.

Subsectors	Typical CPGP
Commercial transportation infrastructure such as car parks and ports exposed to competitive pressures such as short-term agreements with shipowners, tariff structures, or competitive factors	Capital or asset focus
Regulated infrastructure, such as airports, roads, ports, mass transit, and railways, which is typically subject to government policy and regulation that limits competitive pressures and supports stable profitability	National industry and utilities

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

but, equally, could represent more downside risk during economic downturns or unsuccessful commercial strategies.

Finally, we factor in any obligations or constraints under license and permits, future development rights, operating conditions such as curfew hours, noise or environmental restrictions, and related penalties.

Demand risk: We consider:

- The size and attractiveness of the airport's catchment area and markets, including wealth and economic strength and growth potential. We also incorporate environmental trends, which differ by region, and their potential impact on the airport's profitability.
- The stability and type of passenger traffic. Transit passenger numbers tend to fluctuate more than origin-and-destination (O&D) passengers. In addition, domestic (long-distance) traffic may be more essential than certain international routes that could be subject to higher geopolitical or health and safety (for example, pandemic outbreaks) risks. Similarly, tourist numbers tend to be more affected by economic trends than flying to visit friends and relatives.
- The competition from other airports in the catchment area or alternative modes of transport (for short-haul). Lack of alternatives may make airports essential to remote areas or islands, and good connectivity with other transport links can also offer protection to volume risk. International hubs, in particular, can gain a competitive advantage through their aeronautical charges, airport facilities, airline network, or connectivity.

Roads

Regulatory framework: For roads, we assess how closely their regulatory or contractual framework is aligned with the government's infrastructure policies and long-term plans, and the road financial design and stability. A strong framework that includes clear pricing or tariff-setting mechanisms, will attract long-term capital and offer operators the ability to recover their operating and capital costs in a timely manner.

Demand risk: We consider:

- The location, wealth, and size of the populations and markets the road serves, its connectivity with the regional economy and other roads, the purposes of the trips being made, and user affordability.
- The stability and nature of traffic volumes. For example, commercial traffic (heavy goods vehicles) typically reacts more than light traffic vehicles under adverse macroeconomic conditions, heightening the impact of an economic downturn on the road. Roads that collect availability payments are exposed to lower traffic risks than those that collect tolls.
- The competition in terms of existing or future transportation alternatives and other operators. When analyzing the value for money a project offers users, we focus mainly on time savings and security, compared with alternatives.

Car parks

We analyze car parks that operate under long-term concessions, with tariff setting mechanisms and contractual protections that resemble those of toll road operators, as infrastructure companies under our criteria. When assessing this sector, we consider the size and diversification of the portfolio, as well as the location of key assets and their proximity to users' final destinations; parking alternatives (such as on-street parking); and long-term changes that

may fuel an increase in demand for parking, such as the development of event facilities, or the area becoming a tourism or business destination.

Ports

Regulatory framework: For ports operating under concessions, we consider the legal strength of any contractual provisions implemented to prevent overcharging and the transparency of components such as mandatory capex requirements and conditions for unions working on site. At the same time, we assess the extent to which a port depends on the service decisions made by shipping lines.

Demand risk: We consider the ports' location, connectivity, and position with respect to global or regional trade routes; the catchment area it serves; and its past record of volume patterns during economic downturns versus peers. To assess exposure to demand risk, we also consider the company's operating and traffic performance. In some cases, ports benefit from guaranteed revenue, or from harbor dues or fees that are subject to long-lasting agreements, making usage more predictable. By contrast, where ports have high exposure to commodities, traffic may be more volatile. Traffic will also be affected by physical constraints, such as the depth of an access channel or the port's network of intermodal transport connections (rail links, inland shipping, the road network, and pipelines).

Mass transit and railway

Regulatory framework: Mass transit and rail services (including passenger and freight rail networks) could be provided under a wide variety of regulatory, legal, political, or contractual frameworks and concession agreements. Competitive advantage is assessed by considering government policy, the scope of services provided, asset profiles, competition and affordability, and the provider's ability to access ancillary revenue.

Typically, rail services are provided under a bilateral agreement between the government and the provider that specifies which services are considered public service operations (PSO) and regulates their provision and remuneration. Because governments usually subsidize PSO services, a material part of the funding is exposed to approval of the public budget. We assess these agreements based on:

- The transparency of the key components used to set rates;
- How long they last and the clarity of the renewal process;
- Whether all operating and capital costs can be recovered; and
- What incentives exist to improve the service.

Some freight rail networks are operated under a franchise agreement with the government (that is, the company gets long-term licensing rights to operate the business during the franchise agreement, but the government retains step in rights).

Government policy: Close alignment with national and local infrastructure planning and policies is beneficial for mass transit providers and freight rail networks. Environmentally focused government policies could encourage investment in railways because trains are more environmentally friendly than airlines and automobiles. Large, densely populated cities could also significantly reduce transport congestion and improve commuting efficiency by developing an extensive metro network. The cost to users of mass transit systems can also be politically sensitive, making regulatory or governmental intervention to keep prices affordable likely. This can significantly affect the quality of cash flow. In some cases, governments regulate the fare at

a low level but provide regular operational subsidies to compensate the companies or will reimburse them by allowing land sales or access to property development earnings. Similar concepts apply to freight rail networks particularly if governments are focused on transition from road to rail freight.

Demand risk: Competition from alternative providers and alternative means of transport affect traffic stability, especially under adverse macroeconomic conditions. Long-distance mass transit competes with road networks and airports, and companies that depend on tourists are exposed to fluctuations in demand over the economic cycle. Although commuter traffic, including intercity commuting, is a more stable source of income, it remains exposed to the domestic economy and level of work-from-home activities. Customer choices are affected by the operating history and track record of transit companies, which is critical for the rail sector because it is exposed to alternative travel options. We consider metrics such as service punctuality, user satisfaction, and passenger safety when assessing the user view of quality of service and value for money. Rail networks may or may not carry volume risk depending on contractual arrangement/regulation. Customer loss and product concentration can affect traffic stability, unless the rail networks have the ability to spread their costs (operating and capital investment cost through contractual arrangements or regulatory mechanisms) across users, which would support the business through economic cycles and profitability.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
The company provides an essential service to a national or regional economy. The area the company serves is large and wealthy and includes a capital city, economic hub, or strategic routes.	The company serves a relatively small or weak economy and/or demand patterns can be considered as volatile or uncertain.
Limited competition.	Competition from operators or other transportation modes is meaningful, creating volatile demand and price pressure.
The company offers a strong value for money, benefitting from a strong asset rationale and a stable and resilient demand.	The value added by the company could be perceived as limited by end users, resulting in demand uncertainty.
The regulatory or contractual framework or concession agreement is transparent, predictable, and consistent, and enables adequate and timely cost recovery. Alternatively, the entity enjoys strong own tariff-setting ability.	The regulatory, legal, or political framework or concession agreement is unfavorable or unpredictable, and no compensating mechanism has historically been provided.
There is no history of adverse government or regulatory intervention on infrastructure assets, and we do not expect such intervention in future.	Recent history of adverse government or regulatory intervention in the transportation infrastructure industry or other regulated industries. Additional costs or investment requirements were not economically or financially compensated.
Airports	
The airport is dominant within its catchment area and competition from adjacent airports or alternative transportation modes is limited.	The airport is exposed to above-average competition from other airports in the catchment area or in the case of transit passengers, in the region; or there is greater competition from other modes like high-speed rail, in the case of short-haul traffic; or serves as an end point for a catchment area suffering from a structural economic decline.
The airport serves a variety of traffic flows, including a significant share of Origin & Destination traffic. Any significant share of transit passengers is mitigated by track-record and/or established position as an international hub.	The airport has a high share of transit passengers, or serves a niche market such as business, tourism or other travel if we see such traffic as more volatile and sensitive to economic or geopolitical drivers.
The airport is geographically well positioned and connected to road and railways networks.	The airport serves as an end point, and/or lacks accessibility, with limited connectivity to roads and railways

Strong or strong/adequate	Adequate/weak or weak
Airport routes are attractive to ensure that departing airlines could be replaced quickly.	Declining route attractiveness and/or high airline concentration, with non-competitive cost structure.
Aeronautical unit charges are in line with or lower than peers. If higher than peers, the charges are considered affordable by users.	Aeronautical unit charges are higher than peers; or weak ability to pass-through costs when tariffs are set by regulator.
Credit risks from environmental or other regulations are seen as manageable.	Opposition from the government or local communities on grounds of environmental concerns or noise pollution could be disruptive, and this is not mitigated in our view by the regulatory framework. One or more of the company's airports is exposed to extreme climate risk.
Roads and car parks	
The company is dominant within its market, and/or is part of a national or regional network. The asset(s) serves a developed, stable, and diversified local economy with high income per capita, low unemployment, and observed stable correlation to GDP.	Specialized asset with narrow end user universe. The asset(s) serves developing, volatile, and/or undiversified local economy; high unemployment; observed divergence between GDP and traffic growth.
Point of origin and destinations are linked to roads and their major economic or population centers.	Point of origin and destinations are not linked to major economic or population centers.
Track record and strong contracts ensuring passive protection (competing facilities will not be built or upgraded) and active protection involving government action (traffic-calming).	The company cannot recover its fixed and variable operating costs, investments, and capital costs (depreciation and a reasonable return on investment) in full or on a timely basis through the economic and political cycle.
Competition from other transportation links and infrastructure operators is limited and stable.	Stiff competition from other transportation links and infrastructure operators.
The road represents a significant proportion of the total end-to-end average journey and time saving is significant compared to alternative routes.	The road is a stand-alone facility with no link to any other major network.
Protective legislation is in place that could lessen the threat from alternative transportation modes and ensure robust cash return.	Several future threats can be identified that could affect growth prospects.
Clear pricing or tariff-setting mechanisms, with track record of its ability to adjust the tariff as per concession or contractual framework.	Record of riots or protest against tariff increases, which aren't economically or financially compensated on a timely basis.
Steady traffic profile due to high reliance on commuters or, for car parks, an access to a variety of destinations, such as shopping centers, airports, or industrial sites.	High recreational traffic (seasonal demand) and/or high reliance on commercial vehicles
Ports	
The port serves a broad catchment area where trade routes are active and attractive. It has a dominant market share, or limited threat of loss of market share to neighboring ports.	The port serves a narrow catchment area that is on secular decline, or reliance on a limited user base or single industry that has uncertain long-term prospects. It faces strong competition from nearby ports and is exposed to uncertain competitive dynamics or cannibalization from other ports over the medium to long-term.
The port enjoys a natural competitive advantage due to its geographic position, for example close to large population centers that provide robust local demand for goods, water depth of the access channel, and/or fit-for-purpose. The port benefits from interconnection with existing infrastructure in its hinterland.	The port has geographic or asset constrains, such as limited water depth or lackluster interconnection to hinterland.
Established and clear mechanism of setting port charges, with supportive leasing and commercial activities.	Unclear mechanism for setting port charges, with restrictions on leasing and commercial activities.
For market-determined charges, the port has high negotiating power with its customers.	The port has a track record of poor negotiating power with its customers.
Mass transit/railway	
The company is dominant within its market or markets, has a large network, and competition from other transportation links or modes and operators is limited and stable, contributing to stability in passenger or freight volumes.	High sensitivity to fluctuations in volume exposes the company to cash flow volatility; or volumes are expected to show a structural decline, with no offsetting mechanism, such as government support.
The catchment area is wealthy and there is some flexibility to raise tariffs.	Tariffs cannot be raised without causing user affordability to drop, or are kept low for socioeconomic reasons, and there is no ongoing support.

Strong or strong/adequate	Adequate/weak or weak
Price setting mechanism / subsidies is supportive and ensure adequate cost recovery, including return on investments. Mechanism to recover capex is clearly defined.	Price setting mechanism is ad hoc and do not cover costs. Mechanism to recover capex investment is not defined well.

Scale, scope, and diversity

We assess scale, scope, and diversity in the transportation infrastructure sector based on:

- The various revenue streams and their key drivers;
- Geographic footprint, including the size, diversity, and maturity of a company's assets; and
- Remaining asset or concession life.

Although transportation infrastructure assets require a high initial investment, the marginal cost of servicing additional demand once the asset is operational is relatively low, until the capacity has been fully utilized. Ultimately, the benefit of scale and diversity is that traffic demand and revenue are more stable. Therefore, when assessing scale, scope, and diversity, we typically focus on operations.

Participating in a variety of markets that have favorable supply-and-demand fundamentals and are not closely correlated is positive, but not a precondition for scale, scope, and diversity to be assessed as strong or strong/adequate.

Airports: We analyze the number of passengers relative to other facilities in the area; the traffic type (O&D versus transit, friends and family, for leisure, or for business); overall revenue diversity, and the extent to which revenue is correlated. We take into consideration the airport's split between aeronautical versus nonaeronautical, that is, commercial revenue (retail, property, or leased assets), as well as what proportion comes from cargo volumes. We analyze the factors underpinning revenue stability and growth, including contracts tenor.

Customer concentration would normally preclude us from viewing scale, scope, and diversity as strong. However, the negative impact of concentration may be offset if we believe the carrier(s) can be promptly replaced or if we believe that the default of a carrier would not result in traffic interruptions and materially affect the aeronautical payments or passenger volumes; the airport has strong credit fundamentals; or government support (to the airport and/or the carrier) or other mitigants are in place.

Roads and car parks: We analyze the company's revenue streams and their key drivers, including any long-term contractual income (for example, from property, leased assets, or availability payments); the remaining life of the asset or concession, or the weighted average in the case of a portfolio of assets, and the prospects of concession extension/renewal to sustain cash flow; and the size, geographical diversity, and maturity of the markets the company serves, and the number and diversity of its customers or users.

Ports: Port activity is affected by trade and economic cycles, political and economic policies, natural hazards, and exposure to cargo demand and interruptions, including from competition for handling cargo from other ports and regions. However, customer, regional and geographical diversity can mitigate the risks to port operations. Government policies concerning foreign trade, currency, and agriculture can have a significant impact on the amount of cargo flowing through a specific port. Ports well positioned to ride out any temporary or cyclical disruption to the flow of one or two products have serving catchment areas that have developed a broad array of trading

partners, handle a range of cargo types, and/or have a stable relationship with the communities in which they operate as well as major shipping lines that call on the port.

We also analyze the port's sources of revenue, including any long-term contractual income (for example, contractual agreements with shipping lines, port tenants, or leased assets). Key metrics include the revenue split in terms of regulated versus commercial, by cargo type, and across different ports, given the speed of loading and offloading and the relative distance to competing ports.

If a port's competitive advantage is adequate or below, significant customer concentration may present additional risks. In addition, ports are exposed to the volatility of the shipping industry which is vulnerable to system shocks and frequent supply-and-demand imbalances that are beyond their control. These may include exposure to commodities such as oil and gas, iron ore, and coal. A single or large tenant, commodity concentration or high proportion of trans-shipment cargo also expose the port operator to changes in global or regional markets, or supply chains.

Mass transit/railway: We analyze the company's revenue streams and their key drivers, including the share that is not regulated, such as retail and real estate revenue; the size, geographical diversity, and maturity of the markets the company serves, and the number and diversity of its customers or users. Where available, we consider the proportion of income from commuters versus noncommuters; and where relevant, the split between long- and short-haul transport. Diversification is less important in this sector because mass transit and rail assets are viewed as essential, and are typically monopolistic.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
The remaining asset or concession life is comfortable or in line with peers, typically 10 years or more.	Remaining life of the asset or concession is limited or less than five years, and it is unclear whether it will be renewed.
Airports	
High proportion of origin-and-destination passengers, of which we view those visiting friends and family to be the most resilient and stable group.	High share of transit passengers, especially if the number could be affected by competition from other hub airports.
High share of domestic or intraregional (for example, within the EU) passenger traffic, where these passengers are unlikely to switch to an alternative mode of travel.	Heavily reliant on more-volatile traffic, such as leisure, especially if tourism in the region is sensitive to economic and geopolitical risks.
The attractiveness and profitability of the routes suggest that the main carrier or carriers could be easily replaced within a short period, if these airlines were in financial distress.	Significant customer concentration, particularly when combined with a competitive advantage assessment of adequate or below.
Commercial revenue benefits from long-lasting contractual protections, such as long-term leases. Multiple and diverse revenue streams that demonstrate good resilience.	Revenue fluctuations caused by demand risk or exposure to short term leases and/or contracts.
Roads and car parks	
Mature assets that serve sizable and wealthy markets.	Small markets with limited wealth and poor growth prospects, or subject to intense competition.
Portfolio of assets	Single site/ asset
Ports	
Mature assets that serve sizable and wealthy markets.	Small markets with limited wealth and poor growth prospects, or subject to intense competition.
Large size of handling capacity and number of berths	Port operates a single berth or-has limited interconnexion with other infrastructures.
Regularly handles large shipping volumes and demonstrates diversity in terms of cargo, shipping lines, trade destinations, and the offtakers it serves, which are generally stable during different economic cycles.	Has experienced significant swings in tonnage or activity due to high reliance on a few commodities or industries.
If landlord revenue is part of its business model, typically has a diversified tenant base to procure its revenue and limited operating risk.	Significant customer concentration, especially where the company's competitive advantage is assessed as adequate or below.
Mass transit/railway	
Integrated operators, with diversified revenue streams, for example, responsible for managing the rail infrastructure and providing passengers rail services, such as retail and real estate. This could mitigate demand risk and support stability of cash flow.	Less integrated operator with limited variety of additional rail services.
Operate mature or strategic transportation assets that serve sizable and wealthy markets. For rail networks, diverse sectors and customers.	Small markets with limited wealth and poor growth prospects, or subject to intense competition.

Operating efficiency

We assess operating efficiency in the transportation infrastructure sector based on:

- A company's ability to manage its cost base to maintain profitability and free cash flow through the cycle;
- The cost of maintenance and investment needs, based on the age and quality of the assets and the extent to which capacity is utilized;
- Working capital management and the effectiveness of revenue collection; and
- Risk management, including quality of services and safety track record.

A transportation infrastructure provider that has a high degree of operating efficiency should generate stronger profit margins and be more able to adjust tariffs under the terms of its contract.

Ports: A port's ability to attract and retain shipping lines depends on it having sufficient capacity and delivering minimum service levels. Although the regulatory, legal, political, or contractual framework or concession agreement may enable the port to increase tariffs or be compensated for cost increases, we also look for indications that spending can be flexible, especially during periods of lower demand. Taking a modular approach to project development, for example, enables the port to defer aspects of new projects at need. In our view, this is vital to maintaining the port's underlying creditworthiness.

We assess the effect of government policies on maintenance and investment expenditure, the contracts the company has entered into, and its business plan. A company with greater operating efficiency will have a history of managing variable operating costs, for example, by using flexible outsourcing arrangements.

Mass transit/railway: We consider the company's record of investing in operational stability and resilience, including improvements to safety, given the industry's history of natural disasters and labor issues. In addition, we assess the effectiveness of any efforts to even out passenger (or freight) traffic volumes, such as use of dynamic pricing and any mechanisms within the regulatory, legal, political, or contractual framework or concession agreement that enable the company to increase tariffs or be compensated for cost increases, inflation, or higher interest costs. Conversely, we also consider whether the company can adjust expenditure when demand is lower based on our view of the effect of government policies on maintenance and investment costs, the contracts the company has entered into, and its business plan.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Ability to maintain profitability through most of the cycle, either by managing the operating cost base or by quickly adjusting tariffs in response to rising costs.	An inability to manage the cost base or adjust tariffs within the next two years.
Regulatory, legal, political, or contractual framework or concession agreement supports the ability to adjust tariffs in a timely fashion when costs increase.	Operates in a competitive price environment and lacks regulatory, legal, political, or contractual framework or concession agreement.
Limited need for maintenance capex as long as assets are operational and in good condition.	Significant investment needs without an agreed mechanism for recovering the cost, or remuneration is significantly back-ended.
Stable cashflow generation and good working capital management, including flexibility to reduced maintenance cost in during downturn period.	Poor working capital management, or exposure to late payments and customer defaults.
Maintain a good track record of quality of services and safety.	Below average quality of services key performance indicators (KPIs), and history of safety events within the operator's control.
Airports	
Capacity expansions are well planned and de-risked, supported by contractual agreements with potential customers.	Lack of mitigation for the significant construction execution risks associated with sizable capacity expansion projects, especially if we view the airport operator as having limited expertise.
Toll roads and car parks	
Use of effective tolling technology and history, with high control of toll leakage or improving trend.	Typically uses manual tolling or an unreliable tolling system so that, historically, toll leakage has been high.
Ports	
High capacity utilization and operating KPIs. Salaries and other labor payments do not weigh on profitability.	Capacity constraints can arise because of regulation, prevailing weather, ship size, or infrastructure. Below average operating KPIs. Restrictive labor standards in terms of pay, benefits, and rewards are highly influenced by the presence of labor unions.

Financial Risk Profile

Volatility tables

We apply the low volatility table to transportation infrastructure companies that derive more than two-thirds of their operating cash flow from transportation infrastructure activities that we view as predictable, with the rest of their activities being not seen as high-risk or volatile, or not contributing a significant amount to the group's overall risk profile.

In addition, the company must:

- Have a CICRA of '1' or '2' and have a competitive advantage assessment of strong or strong/adequate; or
- Have a CICRA of '3'; have a competitive advantage assessment of strong; and have limited exposure to competitive risks or revenue volatility; a regulatory, contractual, and legal framework we view as supportive; and low risk of major negative political intervention.

We apply the medial volatility table to transportation infrastructure companies that do not qualify for low volatility and have all of the following characteristics:

- Derive at least half of operating cash flow from transportation infrastructure activities we view as predictable;
- Do not engage in activities that we consider present a significant risk to the overall profile;
- Have a CICRA of '3' or better; and
- Have a competitive advantage assessment of at least adequate; a regulatory, contractual, and legal framework we view as supportive; and low risk of major negative political intervention.

In all other cases, we use the standard volatility table.

Core ratios

Debt service costs are typically significant for transportation infrastructure companies, making FFO to debt the preferred measure of their cash flow/leverage.

Supplementary ratios

Our preferred supplementary ratio in this sector is FFO cash interest coverage.

Modifiers

Financial policy

When a transportation infrastructure company operates under a concession, it is required to repay its debt before the assets are due to return to the concession grantor. As a result, we include the company's strategy for reducing leverage conditions or to replace the expiring cash flow well in advance, in our assessment of its financial policy. If a company lacks a credible plan to decrease its leverage well before the end of the concession, we would likely assess it as having negative leverage tolerance.

Section 38 | Unregulated Power And Gas

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Industry Risk

Cyclicality

We assess cyclicality for the unregulated power and gas industry as moderately high risk (4). The industry has evolved over different periods of time around the world but, globally, it is considered to be relatively young. As such, the data available to analyze the industry's performance during recessions is more limited, and we consider the little we have to be inconclusive. The unregulated sector has rapidly developed into an integral component of the global power and gas industry; therefore, we expect to gain more directly relevant peak-to-trough data over time. Until then, based on the industry dynamics demonstrated so far, we align the cyclicality assessment with our competitive risk and growth assessment and consider that the level of cyclicality for the unregulated power and gas industry warrants a moderately high risk assessment.

Business Risk Profile

Competitive advantage

Unregulated power and gas companies, such as renewable generation companies, don't benefit from protective rate regulation. However, they may benefit from policy support and gain competitive strength from fixed-price or feed-in tariffs, or from long-term contractual arrangements with creditworthy off-takers.

We assess competitive advantage in the unregulated power and gas sector based on:

- Market structure and attractiveness;
- Earnings structure and stability; and
- Asset mix and quality or technological advantage.

Market structure and attractiveness: The risk level of an unregulated power and gas company is heavily influenced by the markets in which it operates. We anticipate that operating stability would be affected by public policies in areas such as energy and the environment. The market structure in the relevant national, regional, or state jurisdiction may also have an effect, based on the degree of market liberalization; types of contract in use; mix and age of generation assets; weather impact; quality of interconnections with other markets or price zones; risk of curtailment; contracting and pricing structures; structural balance between supply and demand; and market liquidity, transparency, and growth rate.

Earnings structure and stability: This can vary widely, depending on price volatility and the specific utility's contractual price protections. For entities that produce, buy, and resell power and gas, we analyze factors that may affect competitive pressure, such as barriers to entry; potential exposure to short positions;

Sector description

Companies that generate and sell electricity--or buy and resell power and/or gas in some combination of energy or capacity--through bilateral agreements with a variety of counterparties (for example, to utilities and other intermediaries, directly to end consumers, or to a market administrator or system operator). They may be supported by policies such as fixed-price or feed-in tariffs, or long-term contractual payments with creditworthy off-takers, but do not benefit from regulated rates.

Subsectors	Typical CPGP
High-risk pure retail supply in fragmented markets where price competition is intense	Commodity focus/scale driven
Independent power producers and energy traders, or vertically integrated energy companies that own retail or wholesale operations and require sizable capital investment	Capital or asset focus
Low-risk retail supply companies (for example, district heating, or companies that have a near-monopoly)	National industry and utilities
Merchant power	Capital or asset focus
Pure retail supply in markets where price competition and customer churn are modest	Service and product focus
Renewables, primarily sold under long-term contracts	Capital or asset focus

customer-base stability; ability to pass on cost increases to customers; and price structure and flexibility with end consumers. We also look at brand reputation; hedging and procurement risk; the range of products the company offers; customer satisfaction; customer churn rates; policy interference in market rates; and demographic trends. Credit-supportive features may include the ability to transfer pricing and, in some cases, volume risks.

For electricity generators and supply companies, long-term and attractive pricing certainty may be achieved via long-term contracts for differences (CfDs) or feed-in tariffs, or through flexible long-term off-take agreements (sometimes referred to as power-purchase agreements) with creditworthy counterparties. Separately, entities may mitigate pricing volatility through hedging, depending on the liquidity and depth of the energy derivatives market. In certain markets, part of the generation capacity may have firm energy obligations (also known as "must-dispatch status") for which companies are remunerated via capacity mechanisms that can enhance long-term cash flow predictability. Separately, renewables subsidy schemes may enhance predictability but can sometimes be subject to retroactive government interference.

Where companies are exposed to merchant risks or rely on spot markets to sell a high proportion of their volumes, we anticipate that earnings may be more volatile. A history of temporary short positions that force a company to source volumes in the spot market to meet its sale commitments would weigh on our assessment. This can occur where a company has committed to sell a certain volume at a fixed price and supplies are disrupted by unforeseen low-probability, high-impact operational, climate-related, or market events.

Asset mix and quality or technological advantage: Technological advantage--in particular, the quality and attractiveness of a company's generation portfolio--is key to ensuring long-term profitability in the sector, particularly for merchant power. We assess it based on:

- Generation type, fuel mix (thermal, hydro, renewables, or nuclear) and carbon intensity;
- Position in the merit order, which ranks all generating assets serving a market by marginal cost position, and dispatching profile (base, mid-merit, or peak load);
- Age profile and reinvestment needs (related to retrofits or replacement); and
- Location with respect to end customers and proximity to raw material inputs (such as integrated coal mines, a gas hub, or a major transmission line)

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Participates in a market or region that has well-established and predictable market rules, including transparent and reasonably predictable environmental rule-making processes.	Participates in a market or region that has poorly defined and unpredictable or transitory market rules; or a market that is undergoing significant structural changes and is subject to high uncertainty.
High barriers to entry, low market volatility, low competitive pressures, manageable structural changes (including from environmental net zero regulations or carbon taxes), and balanced supply-and-demand characteristics.	Low barriers to entry, high market volatility or uncertainty, weak medium- and long-term growth prospects, or supply-and-demand characteristics that are often unbalanced.

Has gained a technological advantage through its attractive and diverse mix of generation assets that have low variable costs, such as renewables.	Poor asset mix and quality.
Asset base is well-invested in diverse and favorable locations and has sufficient dispatchable capacities to limit supply shortages and exposure to extreme price spikes (this may include nuclear, hydropower, and--in some markets--gas-fired generation).	Asset base is in unfavorable locations (for example, it is exposed to curtailment) or has significant and unmitigated exposure to energy transition risks (for example, assets that have high greenhouse-gas emissions and may dispatch only under certain conditions).
Price risk has been sharply reduced or eliminated through regulatory or contractual protections or long-term off-take agreements with creditworthy counterparties, especially if the counterparties show diversity and the agreements last longer than eight years (or, for shorter agreements, renewal on similar terms is highly likely).	The earnings profile generally shows significant volatility over the short or medium term because most volumes are exposed to merchant risks, sold in spot markets, or sold at unfavorable prices, with only a modest level of hedging.
Strong retail market shares, or market position that benefits from generation dispatch and a generally stable retail market share that helps to limit load mismatch and lessen any reliance on selling into or procuring from a competitive market.	Shares in retail markets are relatively small and may be unstable; business model focuses on retail markets with only modest integration of operations and are typically subject to high competitive pressures or regulatory or country risks that impede the ability to pass along costs to end customers; or the company is a pure price taker.

Scale, scope, and diversity

We assess scale, scope, and diversity in the unregulated power and gas sector based on:

- The relative size of operations, earnings, and cash flow;
- The company's diversity in terms of the markets in which it operates;
- Customer and supplier concentrations;
- The breadth of the asset mix (including fuel type and plant diversity); and
- The degree of vertical integration--both forward (retail) and backward (generation or fuel).

Size of operations: We measure the scale of operations by power generation or distribution capacity, and by earnings and cash flow. Large-scale operations support stronger competitive positions, with more operating flexibility and economies of scale than small companies. For companies that supply the retail market, the position and size of the markets in which they participate can affect the degree to which they benefit from economies of scale.

Market diversity: We review the company's diversity across the markets it serves by looking at how its cash flow generation and stability benefit from operating in multiple geographic regions. We view companies more positively if they operate in regions that exhibit average to better-than-average levels of wealth, and where employment and growth levels underpin the local economy and support long-term growth and prices. The risk of operating in a single region may be mitigated if the region is sufficiently large, demonstrates economic diversity, and has at least average demographic characteristics. Increasingly, weak correlation of seasonal weather and extreme events across regions served may mitigate environmental risks.

Customer and supplier concentrations: These may expose any company in the unregulated power and gas market to higher risk of operational disruptions and cash flow volatility, especially in the case of retailers, as counterparty risk might be heightened by dependance on a few key customers. Customer diversity depends on the mix of residential, commercial, and industrial clients. Supplier diversity is driven by the company's needs; for example, having multiple natural gas pipeline alternatives indicates a diverse supplier base for a gas-fired power plant.

Asset mix: The broader the asset mix--whether by fuel type, dispatchability, geography, or markets--the greater the protection against risk factors that may affect one region and its market dynamics more than another, such as fluctuations in supply and demand, or price.

Degree of integration: Similarly, a greater degree of vertical integration provides a greater ability to withstand unexpected operational or market disruptions to any one aspect of the business.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Large scale relative to competitors, and a strong market position in its key markets.	Small in scale, with little pricing power, in a market that has low growth prospects.
Participates in a variety of attractive geographic or organized markets.	Concentration in one market that exhibits high volatility or risk.
Diversity and flexibility in terms of fuel mix and plants compares favorably with that of peers, based on factors such as number of plants and base/mid-merit/peak load. For example, in renewable generation, a company may see demonstrable benefits from its multiple assets and its resource risk may be strongly mitigated by uncorrelated geographic locations or use of different technologies, such as wind versus solar.	Company is exposed to operating availability risks at key plants because its diversity and flexibility in terms of fuel mix and number of plants is limited.
No meaningful supplier or customer concentrations, or counterparty or procurement risk.	Meaningful supplier or customer concentration or procurement risk that could lead to uncertain operational availability or increased cost risk.
Significant levels of forward and backward integration that reduces the volatility of operating earnings.	Full merchant or retail risk, with little meaningful integration or hedging that could mitigate price and volume volatility.

Operating efficiency

We assess operating efficiency in the unregulated power and gas sector based on:

- Cost competitiveness;
- Asset efficiency;
- Flexibility of the cost structure in absorbing demand declines (operating leverage) or input cost pressures; and
- Cost and operational risk management.

Cost competitiveness: Our assessment focuses on economies of scale; access to important commodity inputs (including via direct ownership, through attractively priced contracts, or based on location); and the fixed-cost profile.

Asset efficiency: Our assessment focuses on the nature and age of the technology deployed; its relative productive efficiency, availability, and capacity factors; and placement in the dispatch merit order, as appropriate.

Cost structure flexibility: Our assessment focuses on overall sensitivity to raw material cost fluctuations and commodity prices; the relative proportion of fixed costs to variable costs that--when elevated--could dampen cash flow if utilization rates decline; and cash flow dependence on actual asset utilization.

Cost and operational risk management: This is particularly relevant when we assess retail supply companies, where profit margins are narrow and highly dependent on adequate risk controls on hedging, contracting, and treasury management. For retail supply companies, we consider the relative cost of serving their customer base and their ability to manage collections, and, in particular, how this affects working capital management. We also evaluate suppliers' proficiency

at managing billing system upgrades or the introduction of new systems--a poorly implemented process has an adverse effect on cost and customer base management.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
Sustainable, leading cost position due to economies of scale, fuel flexibility or integration, and production efficiencies that support plant positioning at the low end of the merit order; high and stable capacity (load) factors through the cycle; and high availability and capacity factors and state-of-the-art technology.	Cost position is relatively weak due to high fuel cost or concentration risk, with key plants at the average-to-weak end of the merit order curve; or weak availability and capacity factors, perhaps influenced by aging technology.
Cost structure has relatively low fixed costs and the sensitivity of profit margins to fluctuations in the cost of raw materials or commodity prices, or supply-chain risks is limited, or effectively mitigated.	Profit margins show higher-than-average sensitivity to fluctuations in the cost of raw materials or commodity prices, or supply-chain risks.
Strong risk management policies and limited risk taking that can result from large contractual or commodity hedging positions, including an ability to limit volatility during periods of extreme price spike scenarios.	Risk management policies allow higher-than-average risk position due to extensive contractual commitments (operational or commodity hedging), including exposure to the risk of a sizable effect on profit during extreme price spikes.
Efficient working capital management, supported by a record of shorter-than-average cash conversion cycles.	Inefficient working capital management, supported by a track record of longer-than-average cash-conversion cycles.
Retail suppliers	
A sustainable and leading cost-to-serve position, supported by a record of stable, above-market-average operating margins.	A higher average cost-to-serve position, demonstrated by a record of below-average operating margins and stability.
Stronger-than-peers working capital management (based on number of unbilled customers), often underpinned by use of a single platform and proven technology.	Cash collection could be adversely affected by the higher number of unbilled customers, compared with peers.

Profitability

The two main benchmark measures we use in determining profitability are the EBITDA margin and ROC. We select the most appropriate benchmark for a particular company based on factors including the market location, position on the value chain, capital cycle, and even type of asset. For example:

- A hydro, wind, solar, or nuclear generator is likely to have reasonably high margins and low ROC, reflecting its low variable cost profile and high capital intensity. In this case, we generally view ROC as a better metric.
- An entity that mainly focuses on thermal generation may have stronger ROC and weaker EBITDA margins, reflecting its significant fuel costs, compared with fixed costs. In this case, the EBITDA margin is the more appropriate metric.
- A retail supplier is likely to have low margins, but a high ROC, because its business requires a limited capital commitment (excluding any liquidity buffer required to meet its hedging needs). Here, we rely primarily on EBITDA margins.

For integrated players, the appropriate measure depends on the degree of vertical and horizontal integration. If the company is undertaking a large capex program that has a long lead time, we generally focus on the EBITDA margin. When assessing the profitability of companies engaged in trading activity or more-frequent, event-driven activity--for example, where asset acquisitions or divestitures, which can distort margins, are part of the business strategy--we generally use the ROC.

An unregulated power and gas entity that we assess as having above-average profitability would be able to sustain a higher profitability than its peers in a similar market because of the

composition of its customer and asset portfolio, including the competitive position (merit order) within its markets. We would also expect the entity to have a history of managing its costs well. For traditional incumbents in mature markets, where demand growth is declining or even flat, the flexibility of their asset portfolios can be important in determining the stability of profitability.

For merchant power and integrated companies, fuel is a key input cost, while for those that have retail exposure, energy costs and operating costs are important. An entity with long-term contractual arrangements that give earnings more stability might earn a lower return than a more commodity-exposed issuer, but still be assessed as having above-average profitability. Conversely, a company we assess as having below-average profitability would generally have higher input costs, less-predictable asset performance, higher related maintenance expenses, or uneven experience in managing capital projects.

Financial Risk Profile

Accounting

For unregulated power and gas companies that enter into long-term power purchase agreements (PPAs), we make adjustments to account for those obligations, as we do for regulated utilities under our ratios and adjustments criteria.

Volatility tables

We use the medial volatility table only when assessing companies that derive a significant proportion of their operating cash flow or profits from lower-risk industries (typically regulated utility activities or those having particularly strongly protected unregulated revenue). "Strongly protected unregulated revenue" refers to revenue that benefits from long-term contractual arrangements that ensure high cash flow predictability with limited volume, price, and counterparty risk. In addition, use of the medial volatility table is restricted to companies that operate in jurisdictions with a supportive legal and regulatory environment, limited exposure to energy transition risks, and little likelihood of political interference or contractual renegotiation. Assuming that they meet the previous conditions, eligible arrangements may include capacity mechanisms; CfDs; feed-in tariffs; PPAs; and take-and/or-pay contracts that have minimal commodity price, inflation, and volume exposure. Typically, a baseload PPA would not qualify.

We apply the medial volatility table to companies with unregulated activities with country risk of '4' or better that meet either of the following characteristics:

- About 50% or more of forecast operating cash flows or profits come from regulated activities that have a regulatory advantage assessment of adequate or better and/or about two-thirds when adding strongly protected unregulated revenue; or
- About one-third or more of consolidated operating cash flows or profits comes from regulated activities that have a regulatory advantage assessment of strong/adequate or better and a CICRA of '3' or better.

In addition, in either case, the competitive position for the remaining activities must be assessed as at least satisfactory.

In all other cases, we apply the standard volatility table to unregulated power and gas companies.

Section 1 | Asset Managers

Traditional asset managers typically manage mutual funds--which invest in stocks, bonds, or money market instruments--on behalf of retail and institutional investors. Alternative asset managers typically manage private equity funds, hedge funds, debt (credit) funds, or fund of funds (of private equity or hedge funds)--mostly on behalf of wealthy individuals or institutional investors.

The primary source of revenue for a traditional asset manager is the management fees it charges. These are usually calculated as a percentage of assets under management (AUM). Although alternative asset managers also generate revenue from management fees, they have the potential to generate additional income by outperforming certain predetermined investment thresholds, known as hurdle rates. Earning performance fees is one of the primary business objectives at an alternative asset manager. Asset managers may also invest directly in their funds, alongside the third parties whose assets they are managing. By making principal investments, an asset manager can also generate investment income or dividend income.

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Sector description

Companies that derive more than half of their revenue from the management and performance fees they earn by investing third-party money or assets on behalf of retail or institutional investors.

Subsectors	Typical CPGP
Asset managers	Services and product focus

Business Risk Profile

Competitive advantage

We assess competitive advantage for asset managers based on:

- Business strategy;
- Market position;
- Investment performance; and
- Net AUM flows.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Business strategy is to favor organic growth over aggressive growth fueled by acquisitions.	Business strategy is aggressive and acquisition-led, or has led to either a declining market share or product offerings for which there is little investor appetite.
Market position is supported by a sizable level of AUM that is typically sourced through global operations.	Market position is hampered by a small level of AUM, relatively short record of asset management, and few repeat clients.
Market position is backed by a sizable sales force and an increasing variety of distribution channels. Sales are high, stable, or growing.	Sales force is small and most AUM comes through a handful of distribution channels where the firm's market penetration is low.
Investment performance consistently outperforms its investment benchmarks or the investment performance of its peers.	Investment performance consistently underperforms its investment benchmarks and investment performance is weak compared with peers.
There is sustained growth in AUM and positive year-on-year net AUM flows.	AUM is declining because net AUM flows have been negative for an extended period in most of the firm's asset classes, or net AUM flows have been negative in the asset manager's key or largest funds and the outward flows were not reinvested in profitable alternative funds run by the asset manager.

Market position: Our assessment of market position depends on:

- The absolute level of an asset manager's AUM;
- Its market share in different geographies and products;
- Its brand reputation and record of managing AUM; and
- Its distribution capabilities.

In our analysis of traditional asset managers, we consider the level of AUM to be small if it is below $50 billion, midsize if it is $50 billion-$250 billion, and sizable if it is $250 billion-$500 billion (or equivalent amounts in other currency). We classify a traditional asset manager as global if it has more than $500 billion in AUM, particularly if its assets are geographically diverse. Alternative asset managers are typically much smaller and therefore we adjust our scale and AUM ranges when assessing market position. In addition, although their lower levels of AUM could be a weakness, many alternative asset managers offset it by structuring their funds in a way that locks up the assets for multiple years.

Investment performance: We examine investment performance, based on benchmarks (including its peer group) or indices, over three and five years.

Investment performance: asset managers

Performance relative to benchmark/peers	Typical characteristics
Positive	More than 70% of AUM performs in the top two quartiles over three or five years, or 70% or more of AUM outperforms the relevant three- and five-year benchmarks or indices.
Neutral	AUM performance is neither positive nor negative.
Negative	30% or more of AUM is in the bottom quartile over three or five years, or 40% of AUM or more underperforms the relevant three- or five-year benchmarks or indices.

Net AUM flows: Net AUM flows are very important to the competitive advantage assessment because they are a tangible metric of the effectiveness of an asset manager's business strategy, market position, and investment performance. We measure net AUM flows (defined as gross inflows minus redemptions and distributions plus or minus market impact) over one, three, and five years on an aggregate basis and by asset class and by channel. In our view, net AUM flows strengthen an asset manager's competitive advantage when it experiences positive net sales (that is, new investment exceeds redemptions). When outflows exceed new investments--that is, the asset manager experiences net redemptions over a period of three years--we see that as a weakness. During a year of very adverse industry conditions, like 2008, we could view asset managers that achieve a quicker recovery or turnaround relative to peers favorably in our competitive advantage assessment.

For alternative asset managers, we would not view fund distributions as negatively as we would view redemptions because fund distributions typically reflect realization activity, whereas redemptions are often a reflection of an investor's decision to withdraw capital. However, we expect a significant portion of the fund distributions to be reinvested into new funds.

Scale, scope, and diversity

We assess scale, scope, and diversity for an asset manager based on:

- AUM by asset class;
- AUM by distribution channel or investor base;
- AUM by geography;
- Variety of funds and strategies; and
- Revenue diversification by business line.

The pursuit of diversification can expose an asset manager to significant risks. To enter new markets and launch new products successfully, the asset manager will require adequate staffing and infrastructure, as well as strong expertise in the new area.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Robust and active diversification of AUM by asset class, distribution channel, geography, investor base, and strategies or funds offered.	AUM is concentrated in terms of asset class, geography, investor base, or number of strategies or funds offered.
Absence of reliance on a particular customer, product, or fund, or on a group of a few customers, products, or funds.	Reliance on a particular customer or market or on a group of customers or end markets.
Ability to expand its scale or diversify its AUM in the next 12-18 months.	Inability to expand its scale or diversify its AUM in the next 12-18 months.
Other lines of business, in addition to asset management, in aggregate contribute more than 10% to total revenue in areas where management has adequate experience and the required skill set.	Diversification into business lines where management does not possess the required expertise.

AUM by asset class: For asset managers, we consider the proportion of AUM investments across the various asset classes, and the variety of investment styles applied within each asset class. For a traditional asset manager, we look at equity; fixed income; money market; and alternative assets such as private equity, credit, or hedge funds; for an alternative asset manager, we consider private equity; debt (credit or hedge fund) assets, including both public and private debt; and alternative asset classes, such as real estate and infrastructure. Any concentration of invested AUM exceeding 80% in a single asset class would weigh on our assessment of scale, scope, and diversity. Our assessment is stronger where the asset manager has made use of different investment styles within each asset class, according to the volatility of the product. For example, an asset manager can achieve a well-diversified product mix within an asset class by balancing:

- Equity AUM between growth and value stocks; or
- Fixed-income AUM across governments, corporate bonds, and structured finance.

For credit-focused asset managers, AUM may be well-diversified across distressed, mezzanine, and senior debt.

AUM by distribution channel/investor base: Another means of reducing risk is by investing through different distribution channels or having a wider investor base.

In assessing this element, we consider:

- The proportion of AUM distributed through retail and institutional clients;
- AUM by top 10 retail distribution intermediaries (including national and regional brokerage firms, banks, and financial intermediaries);
- AUM by top 10 institutional clients (corporate and municipal pension plans, endowments and foundations, and other corporate and public funds); and
- Revenue contribution of the top three and top 10 clients (mostly institutional clients).

Generally, we see an investor base that includes retail and institutional investors as offering a more diverse revenue stream. Asset managers that focus largely or solely on the management and sales of retail mutual funds have a narrow investor base. They may mitigate this disadvantage by selling their mutual funds through a variety of distribution channels. This implies a well-established and well-diversified network of external sales people at national and regional brokerage firms, banks, insurance companies, and financial planning firms.

Stronger scale, scope, and diversity assessments for traditional asset managers typically reflect balanced exposure to retail and institutional investors, as well as to a diversity of retail intermediaries. A significant concentration in either may be considered a weakness. For alternative asset managers that typically invest on behalf of institutional clients, we focus more on the diversity or concentration of the institutional investor base.

AUM by geography: By investing AUM in different geographies, an asset manager can better protect itself against country-specific economic forces. For instance, if the U.S. stock market plummets, an asset manager with more than 90% of its AUM invested in that country could see an increase in redemptions as investors seek to exit the U.S. market. If the manager offers a choice of funds focused on different regions, investors may instead reallocate fund investments to funds managed by the same asset manager, but targeting other markets.

Variety of funds and strategies: We view concentration as detrimental for scale, scope, and diversity. Situations that we would weigh negatively include an asset manager where one fund or strategy represents more than 30% of its AUM or revenue or where the top three funds or strategies represent more than 50% of the AUM or of revenue. For this measure, we focus on revenue derived from asset management fees (as opposed to investment income or revenue derived from other business lines). Conversely, asset managers that have a large variety of funds/strategies without concentrations in any one investment style or product demonstrate stronger scale, scope, and diversity.

We also consider the life cycle of the funds, especially for alternative asset managers that have finite-life funds. An alternative asset manager whose funds are coming close to the end of funds' lives (typically 10-12 years) and for whom we expect a significant portion of AUM to trail off over the coming one to three years, would be in a weaker position, in our view.

Revenue diversification by business line: Although asset managers may already demonstrate strong diversification solely through their core competency--the asset management business--some have expanded into related lines of businesses which may enhance their position. Examples include brokerage or securities firm businesses; custody services; or advisory businesses that bring in fees, such as merger and acquisition advisory services.

Profitability

We measure profitability using adjusted EBITDA margin.

Asset managers generally derive revenue from three sources:

- Fee-related earnings: In most cases, these are contractual and recurring. We consider them high in quality as they are the most predictable source of revenue, in our view. Fee-related earnings include management fees, transaction fees, advisory fees, and interest income; they may also include a portion of dividend income.
- Performance fees: These are based on the performance of the funds under management and are typically subject to a hurdle rate. They are often volatile over an economic cycle, but are not negative.
- Investment income: This may include a portion of dividend income, but largely consists of principal gains (or losses) from investments made in funds alongside third-party investors.

Generally, we calculate profitability ratios based on a three-year average rather than five as for most corporate sectors: the previous year's results; our current-year estimate, which incorporates any reported year-to-date results and our forecast for the remainder of the fiscal year; and our forecast for the next fiscal year. It is difficult and often impractical to forecast beyond the next fiscal period because we lack visibility regarding top-line revenue. Management fees are largely based on AUM or, in some cases, commitments from investors. Like stock prices, these cannot be forecasted with a high degree of accuracy. Similarly, it is hard to predict whether and when an alternative asset manager may receive a performance fee, as this occurs only after their investment performance exceeds a certain hurdle rate. Our forecasts for realized performance fees consider the asset manager's on-balance-sheet net accrued performance fees. We view these as a good indicator of the potential performance fees that may be realized in future periods. Our forward-looking estimates incorporate upcoming debt maturities, as well as any expected debt issuance or refinancing.

When calculating the EBITDA margin, we may adjust the EBITDA measure to account for the volatility of investment income or performance fees. Income from management fees is more stable than that from investments or performance fees, which depend on the asset manager achieving positive investment returns above a hurdle rate. To account for that, we apply a haircut of at least 50% to the past five-year average realized performance fees and realized investment income, if these revenue sources represent more than 10% of the five-year average total revenue. If we expect these revenue streams to be significantly impaired for an extended period (at least three to five years), we could apply a haircut of up to 100% in our adjusted EBITDA calculation. As few traditional asset managers reach the 10% threshold because they do not generally receive performance fees, the haircut is more likely to be applied to alternative asset managers. Finally, to calculate the ratio, if we make adjustments to EBITDA (the numerator) related to realized performance fees and investment income, we make similar adjustments to revenue (the denominator).

We include both incentive fees and carried interest when calculating performance fees. In our view, these two sources of income exhibit a comparable level of volatility and should be given the same treatment. We exclude the unrealized portion of net performance fees and net investment income from our calculation of adjusted EBITDA because we consider a firm's ability to realize the cash flow benefit of unrealized revenue to be less certain, and it is difficult to predict the timing and amount that may be received. Our adjusted EBITDA also uses performance fees and investment income net of related compensation expense.

Carried interest (carry) is the percentage of a private fund's investment profits that a fund manager receives, and is primarily used in private equity strategies. Incentive fees are a form of performance fee typically related to funds where the underlying assets generate a coupon, for example, mezzanine debt mostly used in hedge fund strategies.

Where an asset manager has not provided the split between realized and unrealized performance fees and investment income, we calculate all performance fees and investment income as a percentage of total revenue, on average over the past five years. If this percentage is 10% or less, no haircut applies. Where it exceeds 10%, we make assumptions to estimate the proportion that is realized, and use that figure to apply our haircut.

Financial Risk Profile

Core ratios

Our preferred ratio to determine the cash flow/leverage assessment for an asset manager is debt to adjusted EBITDA as per our corporate methodology, and we apply the adjustments for realized performance fees and realized investment income described in the profitability section above.

However, we use debt to adjusted total equity for:

- Asset managers that operate a hybrid model that emphasizes investing their own funds' permanent capital as debt or equity investments in underlying portfolio companies, as well as managing third-party assets to generate management and performance fees; and
- Asset managers that carry significant on-balance-sheet investments, which are the result of seed capital for new funds or investments in alternative asset classes that diversify the business mix away from their core business of managing third-party assets. In such cases, solely focusing on cash flow/leverage would give us an incomplete picture of financial risk.

Adjusted total equity is calculated as reported equity less goodwill, intangible assets, and unrealized portfolio appreciation or depreciation. We exclude any equity investments in finance companies or equity in structured vehicles (such as collateralized loan obligations and collateralized debt obligations) managed by the firm because these investments amplify leverage.

Asset managers: assessing debt to adjusted total equity

Assessment	Debt to adjusted total equity (x)
Minimal	<0.4
Modest	0.4-0.8
Intermediate	0.8-1.5
Significant	1.5-2.0
Aggressive	2.0-3.0
Highly leveraged	>3.0

Time horizon ratio calculation: Typically, we emphasize forward-looking estimates more than historical ratios in our analysis, weighting the previous, current, and next fiscal forecast years at 20%, 40%, and 40%, respectively.

That said, the length of the time series applied depends on the company's relative credit risk and other qualitative factors. We may adjust our weighting of the time series if we consider a

transformational event has occurred (see "Time horizon and ratio calculation" in our corporate methodology).

Modifiers

Capital structure

In analyzing asset managers' capital structure, we add an assessment of the diversity of the capital structure to the four subfactors described in our corporate methodology. We view diversity of the capital structure as a tier one risk subfactor, which we assess as neutral or negative. We determine the preliminary capital structure assessment using the table below.

Asset managers: assessing preliminary capital structure

Assessment	Subfactor assessment
Neutral	No tier one subfactor is negative.
Negative	One tier one subfactor is negative and the tier two subfactor is neutral.
Very negative	Two or more tier one subfactors are negative; or only one tier one subfactor is negative but the tier two subfactor is also negative.

Diversity of the capital structure

To assess diversity of the capital structure, we evaluate how debt and equity are combined to form the company's capital and the degree of diversity within each of these two components. For debt, the key considerations are how many different debt sources the company has, its access to different bank lines, and the number of banks providing those lines. For equity, we consider whether the company is publicly traded and whether it can raise funds from public markets, as well as whether its equity includes any hybrid securities, such as preferred equity, in addition to common equity.

Confidence sensitivity at asset managers is somewhat higher than at nonfinancial corporate firms, which may make them more susceptible to a rapid reduction in funding flexibility under adverse market or economic conditions. We therefore view access to public equity markets as favorable for asset managers. In addition, reliance on one or a few financial institutions to raise debt increases an asset manager's exposure to an economic downturn. We view diversity of capital structure as negative if a company is reliant on a single source (such as one bank) to raise debt and is privately owned, with limited access to additional equity.

Investments

As described in table 22 of our corporate methodology, our assessment of investments may be used to adjust our preliminary assessment of capital structure. In the case of asset managers, investments are classified as neutral or positive.

Sizable investments are generally positive for our assessment of the investments subfactor. We define investments as sizable if they exceed outstanding gross funded debt (excluding operating leases or the unfunded pension liability adjustment) by at least 50%. This level allows for a liquidity discount, should the investments need to be liquidated. Investments may include general partnership or seed investments in underlying funds, direct investments to portfolio companies, or nonstrategic financial investments.

We only assess the investments subfactor as positive if:

- The asset manager has investments that have been sizable, on average, for at least a year, and are expected to remain so for at least a year;
- We use debt to adjusted EBITDA as our core ratio, rather than debt to adjusted total equity;
- Financial risk profile is assessed as modest or weaker;
- We can ascribe an estimated value to the investments;
- The investments demonstrate strong evidence of being able to provide financial flexibility if they were to be monetized over an intermediate timeframe;
- The asset manager's financial policy, as it relates to financial discipline, suggests that it would use the proceeds to pay down debt, in the event of monetization; and
- These proceeds would be sufficient to improve existing cash flow/leverage ratios by at least one category.
- Exposure to interest rates, credit spreads, foreign exchange rates, and commodity and equity prices is small or hedged.

Section 2 | Financial Market Infrastructure

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Business Risk Profile

Competitive advantage

We assess competitive advantage in the financial market infrastructure sector based on:

- How critical the service provided is to the functioning of the markets it serves;
- The provider's reputation among its members and the cost of switching to another provider; and
- The provider's regulatory track record.

Some exchanges, clearinghouses, and central securities depositories (CSDs) enjoy special privileges or official monopoly protection in their home markets. We call these institutions "national champions" because of this special standing in the domestic financial markets. National champions typically have a competitive advantage assessment of strong.

A financial market infrastructure provider (FMI) that is not a national champion can still achieve a competitive advantage assessment of strong if it has both of the following characteristics:

- It is critical to the functioning of the financial markets or the national economy in its home jurisdiction; and
- It has a valuable brand and good reputation among its members based on providing fast, reliable, secure, and efficient services, and members would face high switching costs.

An FMI with a competitive advantage assessment of weak typically has all three of the following characteristics:

- It is not important to the functioning of the markets it serves;
- It has an inferior brand and poor reputation among its members based on providing subpar services and switching costs are low; and
- It has a mixed regulatory record.

Scale, scope, and diversity

We assess scale, scope, and diversity as outlined in table 9 in the corporate methodology, incorporating industry-specific measurements for volume and diversity as detailed below.

We focus our analysis on volume trends because these directly affect top-line revenue. We also consider the extent to which the FMI generates recurring revenue that is not volume-dependent, and may be relatively stable, irrespective of market conditions.

Sector description

Companies that derive more than half of their revenue from activities linked to the value chain of operating securities and derivatives markets or payment networks.

Subsectors	Typical CPGP
Financial market infrastructure companies (including exchanges, clearinghouse, and central securities depositories)	National industry and utilities

Other adjustments

To calculate a company's financial metrics, please refer to the sector-specific adjustments in "Corporate Methodology: Ratios And Adjustments."

Our sector-specific liquidity considerations are described in "Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers."

How we measure volume depends on the services that the FMI provides:

- For derivatives exchanges and clearinghouses, we consider open interest and the number of contracts traded and cleared;
- For stock exchanges, we evaluate the number and value of shares traded, as well as the total number of listed companies and their aggregate market capitalization;
- For CSDs, we assess the amount of assets under custody and the volume of settlement activity; and
- For payment networks, we use cash and payment volumes and the number of processed transactions, accounts, and cards.

Diversity offers an FMI more stable earnings across its principal business activities. We measure diversity based on three key variables: products, customers, and geography. For example, we consider the breadth and revenue mix of the instruments listed at derivative exchanges and the companies listed at stock exchanges. For stock exchanges, we also consider:

- The industries represented among the listed companies;
- The balance of domestic and foreign companies; and
- Whether specific members contribute a disproportionate amount of transaction volumes or revenue.

For payment networks, we also consider diversification in transaction volumes and revenue, by merchant name or industry sector.

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
All	
A secure market position that is not threatened by competitors.	Vulnerable market position that faces a serious threat from competitors.
The financial benefits of large economies of scale.	Limited economies of scale.
Expanding volumes.	Shrinking volumes.
A revenue base well-diversified by listed (or cleared) instruments, membership (that is, customers), and geographic (domestic/foreign) markets served.	Concentrated revenue base by listed (or cleared) instruments, membership, or markets served.
Clearinghouses	
Lists and actively trades (clears) a large number of stocks in a cross section of uncorrelated industries.	Lists and trades a small number of stocks in a few correlated industries.

Operating efficiency

We assess operating efficiency as outlined in table 10 of the corporate methodology, incorporating one industry-specific characteristic.

Operating leverage in the FMI industry is typically high because a sizable proportion of revenue is transaction- or volume-based, and FMI companies require large upfront investments in processing platforms and telecommunications networks. At least initially, this means high fixed expenses.

Factors such as manufacturing processes and working capital management are not that relevant to our view of operating efficiency in FMI companies. Instead, our assessment focuses on economies of scale, expense structure, and technology. We monitor the overhead ratio

(operating expenses to operating revenue) closely to evaluate the extent to which economies of scale are helping to lower overall costs. That said, we de-emphasize the overhead ratio when assessing independent member-owned FMI companies that have utility-like characteristics.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Overhead ratio well below industry average.	Overhead ratio well above industry average.
State-of-the art technology, with ample capacity to absorb expanding volumes.	Technology that has little or no capacity for expansion and has already been surpassed by superior technology of its competitors.

Profitability

Generally, we calculate profitability ratios using EBITDA margin based on a three-year average: the previous year's results; our current-year estimate, which incorporates any reported year-to-date results and our forecast for the remainder of the fiscal year; and our forecast for the next fiscal year.

However, for independent member-owned institutions that have "utility-like" characteristics and return most, if not all, excess revenue to members, we do not assess profitability based on ratios. This is because our profitability analysis is geared toward profit-maximizing institutions whose shares are typically publicly listed and traded. Therefore, our usual metrics are less meaningful in assessing profitability at these institutions, which serve their member-owners, rather than third-party shareholders. Although they tend to operate at or near the break-even point and have high overhead ratios, they often have considerable flexibility to adjust fees or reduce rebates in response to changing market conditions. In addition, they typically exhibit strong member support. Therefore, we assess profitability at most independent member-owned FMI companies as either strong or strong/adequate.

Financial Risk Profile

Our forward-looking estimates incorporate upcoming debt maturities and expected debt issuance or refinancing. We calculate our core and supplementary ratios based on a three-year weighted average: the previous year's results (20%), our current-year estimate (40%), and our forecast for the next fiscal year (40%).

That said, the length of the time series applied depends on the company's relative credit risk and other qualitative factors. We may adjust our weighting of the time series if we consider a transformational event has occurred (see "Time horizon and ratio calculation" in our corporate methodology).

In the case of an independent member-owned (utility-like) FMI with nominal adjusted debt, we may assign a minimal financial risk profile assessment where we consider that the outcome implied by the financial risk metrics would provide a misleading view of the financial risk of the entity.

Supplementary ratios

Our preferred supplementary ratios are adjusted EBITDA to interest, and FOCF to debt.

Volatility tables

We generally apply the low volatility table to FMI companies that exhibit or are expected to exhibit low levels of revenue volatility and operate in an industry and region that has a CICRA of at least '2'. If volatility is low and the CICRA is '3', we apply the medial volatility table.

If the CICRA is '4' or higher, we use the standard volatility table.

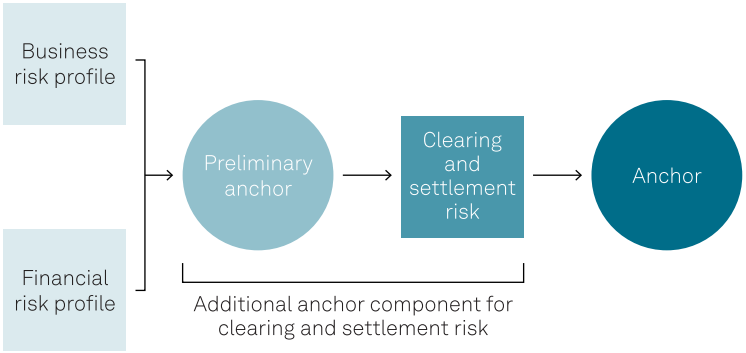
Anchor

If we consider clearing and settlement (C&S) risk to be relevant to an FMI company's creditworthiness, we incorporate it into our assessment of the anchor. This is the key difference between our approach of FMIs and the general approach in corporate methodology. That said, C&S risk is not relevant in certain cases, for example, where a clearinghouse has outsourced the clearing function to an independent third party, on an arms-length basis; or if the company is highly diversified and clearing plays only a minor role in its activities and earnings.

To incorporate our view of C&S risk, we first combine the financial and business risk profile assessments and derive the preliminary anchor. We then incorporate our assessment of C&S risk, to determine the anchor. In most cases, the anchor will be in line with the preliminary anchor or up to eight notches below it. Rarely, a clearinghouse or CSD may demonstrate sufficient strength to prompt us to apply one notch of uplift.

Note that when deriving the preliminary anchor for an independent, member-owned FMI company with characteristics similar to a utility, we may apply the weaker of the two anchor outcomes listed in table 3 of the corporate methodology if we do not consider that its business risk profile fully reflects its weaker EBITDA margins and overhead ratios.

Financial market infrastructure companies: Determining the anchor



Source: S&P Global Ratings.

Clearing and settlement risk

A clearinghouse's most important function is to reduce credit risk among its members by acting as guarantor or central counterparty (CCP) to trades executed in its market. Similarly, a CSD acts to reduce settlement risk among its members by completing trades on a delivery-versus-payment (DVP) basis, and by following other well-established risk management policies and

procedures. In our opinion, the risk of a member default is the single largest risk that clearinghouses and many CSDs face.

C&S risk applies to clearinghouses, CSDs, and payment networks. Our assessment is based on the diversity and creditworthiness of the membership, as well as the institution's risk management policies and procedures, compared with international standards. It indicates:

- A clearinghouse's ability to protect itself from loss should a member default while it is acting as CCP or guarantor of a trade.
- A CSD's ability to protect itself from loss if the selling counterparty to a transaction does not deliver securities, or if the buying counterparty does not make payment, according to the terms of the transaction. Settlement failure may or may not be the result of a counterparty default.
- A payment network's ability to protect itself from loss should a member default when it is guaranteeing payments.

We assess C&S risk for clearinghouses and CSDs irrespective of whether they are independent entities or operate as subsidiaries or divisions of larger organizations.

Membership: The first line of defense against clearing or settlement loss is the creditworthiness and diversity of the institution's membership. High admission standards are a positive. In measuring the diversity of the membership, we consider the number of members less important than their relative contribution to the FMI company's aggregate risk exposure. For a clearinghouse, we evaluate creditworthiness using a weighted average of the creditworthiness of members, weighted by their initial margin requirements.

We generally assess as strong a membership group that is highly diversified, with a weighted average creditworthiness of 'A' or stronger. A concentrated membership group that has a weighted average creditworthiness weaker than 'BBB-' would generally be classified as weak. Adequate falls in between.

FMIs typically monitor the financial health of their members closely. We would expect an FMI company's risk department to:

- Review the financial status of each member;
- Surveil members' trading activities and clearing risk exposures on a near-real-time basis; and
- Generate risk exposure reports that are disseminated to a management team that has the authority to take appropriate action quickly if risk exposures become too large or breach pre-established limits.

If we see material deficiencies in an FMI company's ongoing membership surveillance, then we would assess its membership as weak.

Risk management policies and procedures: Clearinghouses and CSDs are subject to the standards laid out in the Principles for Financial Market Infrastructures (PFMI), published in April 2012 by the Committee on Payments and Market Infrastructures and the International Organization of Securities Commissions (CPMI-IOSCO). We therefore assess their risk management policies and procedures against these standards, using the information provided by the institution or official sources. Our assessment is based on the extent to which it observes the relevant PFMI standards, the most important of which are those covering credit risk (PFMI principle no. 4), collateral (no. 5), margin (no. 6), liquidity (no. 7), and business risk (no. 15).

We assess risk management policies and procedures at clearinghouses and CSDs as follows:

- Strong, if they greatly exceed those of the relevant standards;
- Adequate, if they fully or broadly observe the relevant standards;
- Less than adequate, if they partly observe the relevant standards, or
- Weak, if they do not observe the relevant standards.

Typically, FMIs that are not traditional clearinghouses or CSDs, such as card payment networks, are not subject to the PFMI standards. For these companies, we instead consider whether they maintain:

- Effective monitoring of counterparty credit risk exposure,
- Appropriate levels of high-quality collateral, and
- Sufficient liquidity, in the form of cash and/or lines of credit, to cover settlement exposure.

Risk management policies and procedures at payment networks is assessed as adequate if they meet these targets. We assign an assessment of less than adequate or weak if they underperform.

Impact of C&S risk: We combine our assessments of membership and risk management policies and procedures to gain a preliminary understanding of how C&S risk may affect the preliminary anchor (see table below). We then review the FMI to identify any serious deficiencies in specific components of its financial safeguard package, or any identifiable weaknesses in the banking system that could inhibit its ability to meet its obligations in a timely manner. If we identify additional risks, it will negatively affect how our C&S assessment affects the preliminary anchor.

Initial impact of C&S risk on the preliminary anchor

	Risk management policies and procedures			
Membership	**Strong**	**Adequate**	**Less than adequate**	**Weak**
Strong	1	0	-1	-3
Adequate	0	0	-2	-4
Weak	-1	-2	-3	-5

Numbers indicate the notches between the preliminary and final anchor, based on C&S risk. Additional risks may increase the downward impact by up to three more notches. C&S--Clearing and settlement.

The final stage of our assessment of C&S risks is to look for deficiencies in areas we did not cover when assessing membership and risk management policies and procedures.

For example, a clearinghouse will have a financial safeguard package, comprising readily available liquid resources that could be used if necessary to fulfill its clearing obligations. The package is most often used to cover losses stemming from a member default. We analyze a clearinghouse's financial safeguard package and its associated default waterfall in detail.

The most common components of the financial safeguard package are:

- The clearinghouse's own liquid capital,
- The margin collected from members,
- The guarantee funds, and
- Its assessment powers.

The guarantee fund and assessment powers enable the clearinghouse to mutualize the risk of default across its members. We view this as positive because mutualization of risk gives the members an incentive to police each other's trading activities. Their own contributions to the guarantee fund will be at risk if another member defaults, and they will face calls to replenish the guarantee fund, should it be tapped. If a clearinghouse were to rely entirely on its own capital to cover member defaults, with no mutualization of risk, we would consider this a negative factor.

We assess the various components of the financial safeguard package to understand the degree of protection that each provides to the clearinghouse. That said, we see the overall protection afforded by the package as more important than its individual components. Although our assessment of the components is typically more qualitative than quantitative, we consider certain practices to be a deficiency at any clearinghouse. In addition, we compare practices with those elsewhere in the market. There is no optimal structure, in our view. Very strong guarantee fund contributions can offset weakness in the margin calculation--some clearinghouses rely more on individual member margin requirements, while others rely more on the mutualized guarantee fund.

Some of the key deficiencies we may identify in the financial safeguard package include:

- Weak assumptions underlying the margin calculation;
- Concentrations of margin deposits by member;
- Aggressive margin offsets or portfolio margining;
- Illiquid, risky, or otherwise inferior forms of collateral;
- Margin exceptions that are outsized, or lead to sustained poor backtesting performance;
- Inability to impose extra or super margin requirements, as needed;
- Infrequent margin or guarantee fund calculations;
- Fixed or otherwise non-risk-based guarantee fund;
- Low minimum or maximum individual guarantee fund requirements;
- Weak assessment powers;
- Overreliance on the clearinghouse's own resources, such as its equity, within the default waterfall, as opposed to member collateral posting or default funds;
- Insufficient back-up lines or other sources of settlement liquidity; and
- History of losses stemming from member defaults.

For CSDs, we consider whether:

- There are identifiable weaknesses in the national banking system that could inhibit it from meeting its settlement obligations in a timely manner;
- Collateral management practices, where relevant, appear imprudent or expose the CSD to significant credit risk in the event of member default; or
- There are insufficient back-up lines or other sources of settlement liquidity.

If none of these apply, we would not modify the initial assessment of C&S risks shown in the table above.

Modifiers

Capital structure

A few FMIs are prudentially regulated by the national banking regulators. To a limited extent, these FMIs conduct banking operations, such as deposit-taking or granting credit facilities, linked to their core FMI business. For these companies, we assess the capital structure by calculating the risk-adjusted capital (RAC) ratio, as described in our risk-adjusted capital framework methodology. Based on the RAC ratio, we may then modify the anchor as shown in the table below.

Modifications to the anchor, based on capital structure

RAC ratio %	Notches
>15	2
10-15	1
7.0-9.9	0
5.0-6.9	(1)
<5	(2) or more

RAC--Risk-adjusted capital.

That said, an FMI that has an anchor in the 'a' category may only receive one notch of uplift and an FMI that has an anchor of 'aa-' or above will not receive any uplift because we would expect it to have strong capitalization.

Section 3 | Financial Services Finance Companies

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Financial services finance companies (FSFCs) include:

- Consumer finance companies, which provide small-ticket loans, check cashing services, and other related consumer services, generally to consumers who have little or no access to traditional commercial banks.
- Originators and servicers, which originate and service loans such as residential or commercial mortgages and student loans, but do not retain the investment in these loans on their balance sheets, and are thus exposed to minimal credit risk.
- Auto fleet services companies, which provide services such as vehicle inventory management, fuel monitoring, vehicle maintenance, and fuel card payments solutions.
- Financial and professional real estate service providers, which offer services such as investment management, property services, brokerage, and research.
- Money transaction processors, which facilitate transactions such as money transfers and bill payments.
- Debt collectors and servicers, which invest in distressed debt portfolios, or service nonperforming loans and receivables for third parties.
- Other FSFCs provide a variety of commercial and consumer finance products.

The primary risks that FSFCs face differ from those faced by the nonbank financial institutions (NBFI) we rate under our financial institutions rating methodology. Specifically, we apply our financial institutions rating methodology where we consider that a company's greatest credit risks relate to asset quality, funding and liquidity, and tangible capital. For example, a NBFI is more likely to default because of a weakness in its balance sheet than because of an inability to service debt obligations from operating cash flow.

We apply the corporate methodology to FSFCs because we consider that their primary risks relate to their ability to generate cash flow, rather than to the amount of capital they may need to withstand credit losses. Although FSFCs may be prone to similar risks as NBFIs, these risks have a lesser effect on our view of creditworthiness. As a result, we incorporate an analysis of funding, credit quality, and tangible capital, but emphasize our analysis of cash flow, relative to debt and interest expense, more than we would in rating a NBFI.

Sector description

Companies that derive more than half of their revenue by offering financial services to commercial or consumer clients, and where the risk to their cash flow generation is greater than the risk to their capital buffers.

Subsectors	Typical CPGP
Financial services finance companies (including consumer finance companies, originators and servicers, auto-fleet services companies, real-estate services, distressed debt purchasers, and money transaction processors)	Services and product focus

Business Risk Profile

Our assessment of the competitive position of a FSFC uses the corporate framework and includes an additional factor: regulatory and legislative risk.

Competitive advantage

We assess a FSFC's competitive advantage based on its:

- Strategy;
- Brand equity, reputation, and marketing; and
- Market position.

Strategy: We analyze whether the company's strategy is consistent with its organizational capabilities and marketplace conditions. We consider the degree of success in establishing leadership positions in the markets in which it competes, and in protecting or growing its market share in a profitable manner without materially altering the company's risk profile.

Brand equity, reputation, and marketing: We consider a company's brand strength as well as market share by key markets and regions, if available. We also look for trends and consider the attractiveness of the key markets and regions in which a company operates. Brands commanding a clear price premium demonstrate strong brand equity and reputation. Brand strength is typically confirmed with market share gains, above-average profitability, and premium pricing. Brand equity can also come in the form of customer and supplier relationships when pricing is more competitive.

Market position: We assess a company's market share by business line (when data are available), pricing power, customer and supplier retention, quality of business and near-term prospects, ability to weather adversity, and business track record.

Competitive advantage: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Business strategy has articulated long-term plans and has been successful in achieving goals.	Business strategy has been reactive, poorly defined, and has shown mixed results in achieving plans.
Business strategy supports market share, and is consistent with organizational capabilities and market conditions, which mitigate risks relative to competitors.	Business strategy is inconsistent or not well adapted to market conditions, which increases risks relative to competitors.
Competitors find it difficult to achieve a comparable low-cost position or to provide a comparable product or service offering.	A lack of differentiation, poor product or service quality, and ease of migration to a new provider increases vulnerability to competitors.
A superior record of product or service quality leads to strong brand equity and reputation.	Poor brand equity and reputation.
Favorable market position thanks to barriers to entry that effectively reduce, or even eliminate, the threat of new market entrants.	Unfavorable market position and a lack of barriers to entry that makes the company vulnerable to competitors' actions.

Scale, scope, and diversity

We assess a FSFC's scale, scope, and diversity based on its:

- Diversity of product or service range;
- Geographic diversity; and
- Volumes, size of markets and revenue, and market shares.

Diversity of product or service range: We consider the revenue and profitability mix from the FSFC's various business sources. We assess diversity through a variety of measures, which may include customer, geographic, supplier, end market, and product or service, depending on the information available.

Volumes, size of markets and revenue, and market shares: We consider a company's reliance on a particular customer or end market, or on a group of customers or end markets. In our view, participation in a variety of attractive target markets generally results in greater stability during market downturns. As such, we consider the size and diversity of a company's revenue base relative to close competitors. The overall size of a company's target markets also influences our assessment of scale, which is especially important for a company whose competitive strategy is to be the lowest-cost provider of a service (as opposed to a premium-price service provider).

Scale, scope, and diversity: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Wide variety of products or service offerings.	Limited range of products or service offerings, which are sometimes correlated; and limited prospects for expansion or diversification.
Broad geographic diversification.	Narrow geographic focus.
No reliance on a particular customer or end market, or on a limited number of customers or end markets.	Reliance on a particular customer or end market, or on a limited number of customers or end markets.
No reliance on a particular supplier, business partner, or small group of partners.	Reliance on a business partner or a small group of partners, which may cause volume declines if prices increase.

Operating efficiency

We assess an FSFC's operating efficiency based on its:

- Cost structure;
- Ability to withstand lower demand; and
- Reinvestment needs.

Cost structure and ability to withstand lower demand: We consider a company's ability to control costs without hurting product or service quality. Flexible cost structures limit pressures on operating margins during periods of lower demand or industry downturns. Companies with scalable business models that generate consistent sales growth using a fixed expense base often exhibit greater operating efficiency.

Reinvestment needs: We consider the level of reinvestment necessary to maintain existing operations. Maintenance capex, as a proportion of revenue, is a common metric we use in our assessment. A company's perceived historical over- or under-investment in its operations can also influence our assessment of reinvestment needs.

Operating efficiency: typical characteristics

Strong or strong/adequate	Adequate/weak or weak
Superior cost position permits above-average profitability, even if capacity utilization or demand are below ideal levels.	Inferior cost position relative to peers, possibly because of inefficient facilities or processes.
Ability to adjust expenses in response to changes in demand without damaging product or service quality.	Limited capability to manage fixed costs or to withstand lower demand levels.
Solid investment in technology and infrastructure that supports revenue and profit growth prospects.	Lack of investment in technology and infrastructure that leads to a higher cost structure and operations that are less efficient than peers.

Regulatory and legislative risk

Our analysis focuses on the credit implications of the regulations that apply to FSFCs. We do not consider that our assessment of this subfactor can have a positive impact on the overall competitive position. Therefore, we assess a company's exposure to regulatory or legislative risks as either (1) adequate, (2) weak, or (3) vulnerable. If the regulatory and legislative risk assessment is (3) vulnerable, we cap competitive position at vulnerable. If the regulatory and legislative risk is assessment is (2) weak, we cap competitive position at weak. Where an FSFC is not exposed to regulatory policies--existing or prospective--that could meaningfully constrain profitability, we assess its regulatory and legislative risk as adequate and no cap applies.

Regulators can affect the operating environment and profitability in a variety of ways. For example:

- Profitability may be constrained by rules that cap the interest rates that clients may be charged or limit the type or range of clients a finance company can target; or
- Compliance costs may rise if new regulatory reporting standards are imposed.

Regulatory and legislative risk: typical characteristics

Weak	Vulnerable
Subject to ongoing regulatory scrutiny, sometimes in a loosely regulated industry, and profitability could be constrained if new policies were to be implemented.	Subject to ongoing regulatory scrutiny, and profitability will likely be constrained if new policies are implemented.
Exposed to regulatory and legislative changes, but diversification by product or geography may partially mitigate the risks.	Exposed to regulatory and legislative changes, exacerbated by product or geographical concentration.
Government policy or regulation has constrained profitability or altered business conduct standards in the past.	Government policy or regulation has significantly constrained profitability or greatly affected business conduct standards in the past.

Profitability

FSFCs operate using a wide variety of business models, and revenue sources vary across the sector. Therefore, in some cases, we assess profitability relative to the company's direct peers within its subsector, rather than within the FSFC industry as a whole. In subsectors characterized by stable profits and a high volume of transactions, we may consider a company to have an average level of profitability, even if its EBITDA margins are low, relative to the wider industry.

Generally, we calculate profitability ratios for FSFC based on a three-year average: the previous year's results; our current-year estimate; and our forecast for the next fiscal year.

Financial Risk Profile

We generally calculate our core and supplementary ratios based on a three-year weighted average, rather than five years as in most corporate sectors, because it is often impractical to make projections for FSFC beyond the next fiscal period given the lack of visibility regarding top-line revenue. We generally weight the previous year's results (20%), our current-year estimate (40%), and our forecast for the next fiscal year (40%). That said, we may use other periods or weights depending on the company's relative credit risk and the occurrence of transformational events.

Adjustments to debt

When a company uses short-term funding to purchase high-quality liquid assets that expose it to minimal credit risk, we may adjust our debt measures by netting the value of the short-term liquid assets against the value of the debt in our ratio calculations. At the same time, we reclassify related interest expenses to operating expenses.

For example, we may net the debt against the assets where a U.S. mortgage company has originated a pool of loans that conform to a government-sponsored enterprise's (GSE) guidelines, and market practice indicates that the GSE is certain to purchase eligible loans within a short period. The netting recognizes that the credit risk incurred is minimal and of short duration. We apply a similar approach to the debt used to finance advances provided by mortgage servicers, if the advances have a first-priority lien against an entire pool of mortgaged properties and are supported by significant overcollateralization.

There are exceptions to this approach. When stressed market conditions or some other factor suggests that a GSE could stop purchasing assets or abruptly change its criteria--or if a warehouse provider has the option to require significant additional margin with little notice to the FSFC--we would not net the asset-specific funding against the assets funded by the debt. Similarly, we would not net debt against a mortgage servicer's advance if we expected the value of the residential mortgage-backed security to decline below the value of the collateral against which the FSFC has advanced money. In addition, a GSE may reject nonconforming assets, which would then return to the mortgage originator's balance sheet. If this occurred, we would stop netting their value against the asset-specific funding.

Supplementary ratios

We consider two supplementary ratios--EBITDA to interest expense and debt to tangible equity.

We generally use debt to tangible equity when assessing FSFCs that have positive tangible equity and a balance sheet containing a substantive amount of financial assets (see the table below). Tangible equity is defined as total equity, less goodwill and nonservicing intangibles. The ratio helps us see how the FSFC funds its business and how much cushion it has to sustain unexpected losses.

Assessing debt-to-tangible equity ratio

Assessment	Debt-to-tangible equity ratio (x)
Minimal	<1.0
Modest	1.0-2.0
Intermediate	2.0-3.0
Significant	3.0-4.0
Aggressive	4.0-5.0
Highly leveraged	>5.0

Modifiers

Capital structure

Our analysis of capital structure at FSFCs includes an assessment of the company's dependence on revolving, short-term, asset-specific funding. We consider asset-specific funding to be an additional tier 1 risk subfactor, as described in our corporate methodology, and classify it as neutral, negative, or very negative.

A company that depends on asset-specific funding to facilitate origination volume may be susceptible to the disruption caused by adverse economic environments. If asset-specific funding options become unavailable, the FSFC's funding choices and the confidence-sensitivity of its assets will directly affect its ability to maintain business volumes and meet its obligations. That said, we rate FSFCs that have large confidence-sensitive funding exposures under the financial institutions rating methodology because we consider them more susceptible to changes in asset credit quality and tangible capital.

We assess asset-specific funding by considering stability during times of stress, the diversity of counterparties, the type of collateral being pledged, and the maturity of the asset-specific funding sources. These sources include secured and unsecured warehouse lending facilities; repurchase agreements; asset-backed security transactions; and residential mortgage-backed security transactions.

An FSFC that we regard as having a neutral asset-specific funding assessment generally has limited or no reliance on asset-specific funding sources to support ongoing business operations.

An FSFC we regard as having a negative asset-specific funding assessment is typically characterized by one or more of the following:

- Reliance on asset-specific funding sources to support ongoing business operations.
- A high proportion of debt maturities within 12 months, or the maturities show a concentration within a single quarter.
- Reliance on a concentrated group of financial counterparties.

We typically assess this subfactor as negative when asset-specific funding is used to finance assets, and we net the debt against the assets as described above.

Where an FSFC has all three of the characteristics associated with a negative asset-specific funding assessment and one or more facilities are also subject to substantial margin call exposure, we assess this subfactor as very negative.

We determine the preliminary capital structure assessment using the table below, rather than table 21 in our corporate methodology. We may then adjust the initial assessment based on our analysis of the investment subfactor (see table 22 of the corporate methodology).

Preliminary capital structure assessment for FSFCs

Assessment	
Neutral	No Tier 1 subfactor is negative.
Negative	One Tier 1 subfactor is negative, and the Tier 2 subfactor is neutral.
Very negative	Two or more Tier 1 subfactors are negative; or one Tier 1 subfactor is negative and the Tier 2 subfactor is negative; or asset-specific funding is very negative.

Adjustments for auto fleet leasing companies

Because the leasing of auto fleets is capital-intensive and the assets show high depreciation and amortization, cash flow/leverage metrics based on EBITDA are of limited use in assessing creditworthiness. Therefore, while we consider auto fleet leasing companies to be FSFCs, we use the analytical approach described in our key credit factors article for the operating leasing industry to assess the following elements:

- Profitability,
- Cash flow/leverage,
- Capital structure,
- Financial policy, and
- Liquidity.

Adjustments for distressed debt purchasers

Distressed debt purchasers (DDPs) acquire defaulted receivables at high discounts and aim to collect as much as possible from the portfolios acquired. They may sell the debt portfolios at any time to boost liquidity. Revenue is typically recognized using an assumed purchase multiple or internal rate of return based on the estimated amount and timing of future cash collections. In practice, principal collections typically exceed the estimates used to report revenue. Therefore, we believe the accounting reported EBITDA treatment typically underestimates the debt repayment capacity of these companies. Such a treatment will not reflect the flexibility provided by the principal collections or portfolio amortization, which can be used to support the timely repayment of debt obligations.

In our analysis, we typically adjust reported metrics to add an amount equal to 50% of collections applied to principal back to revenue and EBITDA. This enables us to capture that the cash flow associated with collections on distressed receivables could, in part, be used for debt repayment. It also recognizes the extra flexibility provided by the principal collected and the ability to resell portfolios in the market, and acknowledges that DDPs typically use at least part of this cash flow to replenish their income-generating asset base and maintain profitability over the cycle.

Although DDPs can choose when to buy defaulted receivables, a lack of investment can significantly deplete their future collections. We rate companies on the assumption that they will maintain their current activity level--that is, we do not assume a rapid contraction in activities or

a run-off scenario. Therefore, although industry practice for DDPs is to present cash-adjusted EBITDA metrics, we do not add back 100% of collections.

We calculate our supplementary ratios (debt to tangible equity and EBITDA interest coverage) applying these adjustments. In addition, we use a supplementary ratio of FOCF to debt to analyze distressed debt purchasers because FOCF is a proxy for the cash that a company generates from its core operations and has available for debt repayment after investments in new portfolios are made. We consider this information critical when rating companies that have aggressive capital structures and high investment needs. When calculating FOCF, we include the full amount of principal collected as well as investments in new portfolios. To assess a company's investment needs, we use either the amount necessary to maintain existing operations, or our own estimate of the future cash needed to purchase new portfolios.

Furthermore, for DDPs we do not typically deduct accessible cash and liquid investments from debt because we view these funds as transitory and expect them to be allocated to new portfolio investments.

Appendix 1 | Abbreviated Terms

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The following acronyms and abbreviations are provided for reference.

Acronyms and abbreviations

Short form	Expanded term
Capex	Capital expenditure
CFO	Cash flow from operations
CICRA	Corporate industry and country risk assessment
CPGP	Competitive position group profile
DCF	Discretionary cash flow
EBIT	Earnings before interest and tax
EBITDA	Earnings before interest, taxes, depreciation, amortization
EBITDAR	Earnings before interest, taxes, depreciation, amortization, and rent
FFO	Funds from operations
FOCF	Free operating cash flow
GAAP	Generally accepted accounting principles
IFRS	International Financial Reporting Standards
PIK	Payment-in-kind
R&D	Research and development
ROC	Return on capital
ROE	Return on equity
SACP	Stand-alone credit profile
SER	Standard error of the regression
SG&A	Selling, general, and administrative

Appendix 2 | Profitability

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We typically use the metrics shown below to calculate volatility of profitability in each sector.

Volatility of profitability

EBITDA margin	Nominal EBITDA	Return on capital
Asset managers	Aerospace and defense	Midstream energy
Auto and commercial vehicle manufacturing	Agribusiness, commodity foods, and agricultural cooperatives	Oil and gas exploration and production
Auto suppliers	Building materials*	Refining and marketing
Digital infrastructure	Business and consumer services	Transportation cyclical
Health care equipment	Capital goods	
Health care services	Commodity chemicals	
Homebuilders and real estate developers	Consumer durables	
Financial market infrastructure	Consumer staples and branded nondurables	
Financial services finance companies	Containers and packaging	
Media and entertainment	Contract drilling	
Oilfield services and equipment	Engineering and construction	
Pharmaceuticals	Environmental services	
Railroads, package express, and logistics	Forest and paper products	
Regulated utilities	Leisure and sports	
Retail and restaurants	Metals production and processing	
Technology hardware and semiconductors	Mining	
Technology software and services	Specialty chemicals	
Telecommunications	Transportation infrastructure	
Unregulated power and gas		

*For companies in the building materials sector that produce finished goods, we would use EBITDA margin.

Appendix 3 | Sector And Industry Variables

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The sector and industry variables and associated details in this appendix are expected to be periodically updated and republished, as market conditions warrant.

Profitability thresholds

We use the thresholds in the following three tables to assess the level of profitability of entities in most of the sectors covered by our corporate methodology. Two sectors--homebuilders and real estate developers and regulated utilities--are excluded from these tables; we do not set fixed ranges to assess the level of profitability for these sectors. Instead, we emphasize comparisons with similarly constituted peers that use the same accounting basis or where the regulatory framework is comparable.

Thresholds for assessing the level of profitability: EBITDA margin

(%)	Below average	Average	Above average
Aerospace and defense	<10	10-18	>18
Agribusiness, commodity foods, and agricultural cooperatives			
Grain processors, merchandisers, and crop input wholesalers	<3	3-5	>5
Commodity food ingredient companies	<12	12-15	>15
Meat and other nondairy animal protein processors	<5	5-10	>10
Sugarcane crushers and processors	<32	32-42	>42
Marketing and supply cooperatives	<3	3-5	>5
Cooperatives that sell branded products	<10	10-20	>20
Auto and commercial vehicle manufacturing	<6	6-10	>10
Auto suppliers	<9	9-15	>15
Building materials and products			
General building materials and products providers*	<9	9-18	>18
Building materials and products distributors	<5	5-9	>9
Cement manufacturers	<15	15-25	>25
Window and door manufacturers	<5	5-10	>10
Aggregates providers	<10	10-20	>20
Business and consumer services			
Consumer services	<18	18-24	>24
Distribution services	<5	5-9	>9
Facilities services	<10	10-20	>20
General support services	<15	15-25	>25
Professional services	<20	20-30	>30
Capital goods			
Manufacturers	<11	11-18	>18
Equipment rental providers	<30	30-40	>40
Industrial distributors	<5	5-9	>9
Commodity chemicals	<9	9-17	>17

Thresholds for assessing the level of profitability: EBITDA margin (cont'd)

(%)	Below average	Average	Above average
Consumer durables			
Diversified durables	<8	8-14	>14
Home appliances	<6	6-9	>9
Consumer staples and branded nondurables			
Apparel	<10	10-15	>15
Nonalcoholic beverages and packaged foods	<10	10-20	>20
Personal care and household products	<15	15-25	>25
Tobacco and alcoholic beverage	<15	15-30	>30
Containers and packaging	<13	13-17	>17
Digital infrastructure			
Data centers	<35	35-45	>45
Fiber companies	<40	40-55	>55
Tower companies	<60	60-80	>80
Engineering and construction	<6	6-11	>11
Environmental services	<12	12-24	>24
Forest and paper products	<11	11-19	>19
Health care equipment	<22	22-35	>35
Health care services	<15	15-25	>25
Leisure and sports	<20	20-30	>30
Midstream energy	<15	15-65	>65
Media and entertainment			
Ad agencies	<15	15-20	>20
Ad-supported online content platforms	<20	20-30	>30
Broadcast networks	<15	15-30	>30
Data publishing	<20	20-30	>30
E-commerce	<15	15-30	>30
Educational publishing	<15	15-30	>30
Film and TV program production	<12	>12	-
Local/cable TV and streaming	<20	20-35	>35
Marketing services/miscellaneous	<15	15-30	>30
Cinema chains	<30	30-40	>40
Outdoor	<20	20-40	>40
Printing/newspapers/magazines	<15	>15	-
Radio stations/music publishing and recording	<15	15-30	>30
Metals production and processing			
Integrated steelmakers/mini-mills, and aluminum smelters	<8	8-12	>12
Metal processors/distributors	<4	4-8	>8
Mining§	<15	15-25	>25

Thresholds for assessing the level of profitability: EBITDA margin (cont'd)

(%)	Below average	Average	Above average
Pharmaceuticals			
Branded	<30	30-40	>40
Generic/contract development and manufacturing organizations	<20	20-30	>30
Specialty chemicals	<12	12-20	>20
Railroads, package express and logistics			
Railroads †	<18	18-36	>36
Package express †	<4	4-7	>7
Logistics †	<4	4-7	>7
Retail and restaurants			
Department stores and specialty retailers	<10	10-16	>16
Discounter/food retailers/drugstores/convenience stores	<5	5-10	>10
Restaurants	<14	14-23	>23
Auto retailers	<3.5	3.5-4.0	>4
Technology hardware and semiconductors			
Semiconductor equipment manufacturers	<15	15-25	>25
Semiconductors	<20	20-30	>30
Consumer electronics	<7	7-12	>12
Technology distributors	<3	3-6	>6
Communications equipment	<10	10-20	>20
Electronic manufacturing services	<4	4-8	>8
Computer hardware, storage and peripherals, electronic components and equipment, and office electronics	<12	12-18	>18
Technology software and services			
Commercial IT services	<10	10-15	>15
Transaction processors	<20	20-30	>30
Enterprise and consumer software	<25	25-30	>30
Telecommunications			
Integrated/wireless/fixed-line telecom providers	<25	25-40	>40
Direct-to-home	<20	20-30	>30
Broadcast towers/fixed-satellite service	<40	40-60	>60
Transportation cyclical			
Shipping	<10	10-30	>30
Trucking	<8	8-15	>15
Airlines	<8	8-15	>15
Transportation infrastructure	<30	30-55	>55
Unregulated power and gas			
Unregulated power and gas	<15	15-30	>30
Retail supplier	<5	5-10	>10

Thresholds for assessing the level of profitability: EBITDA margin (cont'd)

(%)	Below average	Average	Above average
Financial services			
Asset managers	<20	20-35	>35
Financial market infrastructure companies	<43	43-66	>66
Financial services finance companies	<15	15-35	>35

*Includes manufacturers/producers of roofing materials; heating and ventilation equipment; hand, garden, and power tools; wallboard; construction laminates; plumbing and bath fixtures; glass and fiberglass building products; cabinetry; and steel building components. §Percentage through the cycle. †Measured by EBIT margin.

Thresholds for assessing the level of profitability: return on capital

(%)	Below average	Average	Above average
Auto and commercial vehicle manufacturing	<10	10-18	>18
Auto suppliers	<8	8-18	>18
Capital goods	<10	10-18	>18
Commodity chemicals	<8	8-18	>18
Consumer durables	<9	9-15	>15
Containers and packaging	<9	9-13	>13
Engineering and construction	<9	9-18	>18
Environmental services	<6	6-10	>10
Forest and paper products	<5	5-12	>12
Grain processors and merchandisers*	<9	9-15	>15
Leisure and sports	<6	6-11	>11
Midstream energy			
Low-risk midstream companies	<5	5-10	>10
All other midstream companies	<6	6-12	>12
Metals production and processing	<5	5-9	>9
Refining and marketing§	<10	10-20	>20
Specialty chemicals	<8	8-18	>18
Technology hardware and semiconductors	<8	8-12	>12
Technology software and services			
Commercial IT services	<9	9-15	>15
Transaction processors	<15	15-20	>20
Enterprise and consumer software	<10	10-15	>15
Telecommunications	<8	8-12	>12
Transportation cyclical	<4	4-10	>10
Unregulated power and gas			
Unregulated power and gas	<6	6-12	>12
Retail supplier	<6	6-12	>12

*For grain processors and merchandisers, we generally calculate return on capital based on a three-year average. §Under midcycle conditions.

Calibration for standard error of the regression (SER) by industry

Our view of volatility of profitability is informed by our industry-specific SER parameters, which we established based on seven years of data.

SER calibration by industry based on EBITDA

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Aerospace and defense	=<6	>6-10	>10-19	>19-31	>31-86	>86
Agribusiness, commodity foods, and agricultural cooperatives	=<9	>9-14	>14-18	>18-26	>26-40	>40
Auto and commercial vehicle manufacturing	=<9	>9-19	>19-34	>34-47	>47-145	>145
Auto suppliers	=<9	>9-15	>15-21	>21-30	>30-44	>44
Building materials	=<5	>5-11	>11-15	>15-23	>23-41	>41
Business and consumer services	=<7	>7-11	>11-18	>18-26	>26-46	>46
Capital goods	=<8	>8-13	>13-16	>16-24	>24-46	>46
Commodity chemicals	=<14	>14-26	>26-35	>35-43	>43-53	>53
Consumer durables	=<8	>8-14	>14-25	>25-30	>30-51	>51
Consumer staples and branded nondurables	=<5	>5-9	>9-13	>13-19	>19-34	>34
Containers and packaging	=<6	>6-11	>11-14	>14-19	>19-26	>26
Contract drilling	=<25	>25-32	>32-49	>49-66	>66-125	>125
Digital infrastructure	=<2	>2-4	>4-5	>5-6	>6-10	>10
Engineering and construction	=<5	>5-11	>11-20	>20-27	>27-58	>58
Environmental services	=<7	>7-9	>9-15	>15-18	>18-25	>25
Forest and paper products	=<14	>14-20	>20-29	>29-37	>37-50	>50
Health care equipment	=<7	>7-10	>10-15	>15-21	>21-31	>31
Health care services	=<6	>6-11	>11-20	>20-25	>25-45	>45
Homebuilders and real estate developers	=<14	>14-20	>20-25	>25-33	>33-62	>62
Leisure and sports	=<20	>20-28	>28-42	>42-60	>60-122	>122
Media and entertainment	=<8	>8-15	>15-23	>23-35	>35-66	>66
Metals production and processing	=<15	>15-27	>27-40	>40-49	>49-84	>84
Midstream energy	=<4	>4-8	>8-11	>11-16	>16-29	>29
Mining	=<19	>19-23	>23-30	>30-41	>41-60	>60
Oil and gas exploration and production	=<18	>18-29	>29-36	>36-42	>42-58	>58
Oilfield services and equipment	=<25	>25-32	>32-49	>49-66	>66-125	>125
Pharmaceuticals	=<5	>5-10	>10-13	>13-19	>19-31	>31
Railroad, package express, and logistics	=<5	>5-9	>9-13	>13-20	>20-29	>29
Real estate	=<4	>4-6	>6-9	>9-12	>12-21	>21
Refining and marketing	=<18	>18-54	>54-76	>76-91	>91-152	>152
Regulated utilities	=<3	>3-5	>5-7	>7-11	>11-21	>21
Retail and restaurants	=<6	>6-10	>10-17	>17-25	>25-46	>46
Specialty chemicals	=<8	>8-13	>13-20	>20-27	>27-44	>44
Technology hardware and semiconductors	=<9	>9-15	>15-21	>21-29	>29-47	>47

SER calibration by industry based on EBITDA (cont'd)

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Technology software and services	=<6	>6-10	>10-16	>16-26	>26-47	>47
Telecommunications	=<3	>3-4	>4-7	>7-11	>11-22	>22
Transportation cyclical	=<10	>10-27	>27-57	>57-69	>69-106	>106
Transportation infrastructure	=<6	>6-12	>12-19	>19-35	>35-66	>66
Unregulated power and gas	=<6	>6-10	>10-17	>17-25	>25-43	>43
Overall	=<5	>5-10	>10-17	>17-27	>27-52	>52

*The data ranges include the values up to and including the upper bound. As an example, for a range of 5%-9%, a value of 5% is excluded, while a value of 9% is included; the numbers are rounded to the nearest whole number for presentation purposes. Data covers the seven years to December 2022.

SER calibration by industry based on EBITDA margin

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Aerospace and defense	=<4	>4-7	>7-13	>13-24	>24-88	>88
Agribusiness, commodity foods, and agricultural cooperatives	=<5	>5-10	>10-13	>13-19	>19-31	>31
Auto and commercial vehicle manufacturing	=<7	>7-12	>12-23	>23-46	>46-188	>188
Auto suppliers	=<6	>6-10	>10-15	>15-21	>21-36	>36
Building materials	=<4	>4-7	>7-10	>10-14	>14-25	>25
Business and consumer services	=<5	>5-8	>8-13	>13-18	>18-41	>41
Capital goods	=<4	>4-6	>6-11	>11-18	>18-40	>40
Commodity chemicals	=<9	>9-16	>16-21	>21-26	>26-39	>39
Consumer durables	=<6	>6-10	>10-15	>15-22	>22-42	>42
Consumer staples and branded nondurables	=<3	>3-6	>6-10	>10-15	>15-27	>27
Containers and packaging	=<5	>5-7	>7-10	>10-15	>15-23	>23
Contract drilling	=<12	>12-19	>19-28	>28-55	>55-173	>173
Digital infrastructure	=<1	>1-2	>2-3	>3-5	>5-11	>11
Engineering and construction	=<5	>5-10	>10-15	>15-24	>24-54	>54
Environmental services	=<3	>3-5	>5-9	>9-15	>15-20	>20
Forest and paper products	=<9	>9-15	>15-19	>19-28	>28-35	>35
Health care equipment	=<4	>4-7	>7-11	>11-14	>14-19	>19
Health care services	=<6	>6-9	>9-13	>13-19	>19-38	>38
Homebuilders and real estate developers	=<8	>8-11	>11-15	>15-22	>22-56	>56
Leisure and sports	=<9	>9-16	>16-24	>24-56	>56-236	>236
Media and entertainment	=<5	>5-10	>10-16	>16-25	>25-83	>83
Metals production and processing	=<11	>11-17	>17-26	>26-32	>32-66	>66
Midstream energy	=<2	>2-6	>6-11	>11-18	>18-36	>36
Mining	=<9	>9-13	>13-17	>17-25	>25-45	>45
Oil and gas exploration and production	=<5	>5-10	>10-13	>13-16	>16-27	>27
Oilfield services and equipment	=<12	>12-19	>19-28	>28-55	>55-173	>173
Pharmaceuticals	=<4	>4-6	>6-9	>9-13	>13-27	>27
Railroad, package express, and logistics	=<3	>3-6	>6-9	>9-13	>13-21	>21

SER calibration by industry based on EBITDA margin (cont'd)

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Real estate	=<1	>1-2	>2-3	>3-6	>6-12	>12
Refining and marketing	=<14	>14-34	>34-58	>58-81	>81-167	>167
Regulated utilities	=<3	>3-5	>5-7	>7-11	>11-21	>21
Retail and restaurants	=<4	>4-8	>8-12	>12-19	>19-40	>40
Specialty chemicals	=<5	>5-8	>8-11	>11-17	>17-22	>22
Technology hardware and semiconductors	=<6	>6-8	>8-13	>13-18	>18-30	>30
Technology software and services	=<5	>5-9	>9-13	>13-20	>20-41	>41
Telecommunications	=<2	>2-3	>3-5	>5-8	>8-15	>15
Transportation cyclical	=<6	>6-14	>14-37	>37-75	>75-189	>189
Transportation infrastructure	=<2	>2-5	>5-10	>10-23	>23-62	>62
Unregulated power and gas	=<5	>5-10	>10-14	>14-21	>21-39	>39
Overall	=<3	>3-7	>7-11	>11-18	>18-41	>41

*The data ranges include the values up to and including the upper bound. As an example, for a range of 5%-9%, a value of 5% is excluded, while a value of 9% is included; the numbers are rounded to the nearest whole number for presentation purposes. Data covers the seven years to December 2022.

SER calibration by industry based on return on capital

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Aerospace and defense	=<10	>10-23	>23-31	>31-72	>72-218	>218
Agribusiness, commodity foods, and agricultural cooperatives	=<13	>13-19	>19-25	>25-37	>37-70	>70
Auto and commercial vehicle manufacturing	=<11	>11-27	>27-50	>50-82	>82-431	>431
Auto suppliers	=<19	>19-27	>27-43	>43-63	>63-129	>129
Building materials	=<9	>9-19	>19-29	>29-47	>47-78	>78
Business and consumer services	=<15	>15-25	>25-46	>46-88	>88-292	>292
Capital goods	=<11	>11-19	>19-30	>30-63	>63-207	>207
Commodity chemicals	=<19	>19-38	>38-50	>50-67	>67-111	>111
Consumer durables	=<15	>15-33	>33-47	>47-70	>70-179	>179
Consumer staples and branded nondurables	=<8	>8-15	>15-24	>24-40	>40-94	>94
Containers and packaging	=<10	>10-16	>16-32	>32-52	>52-224	>224
Contract drilling	=<66	>66-108	>108-165	>165-263	>263-606	>606
Engineering and construction	=<7	>7-21	>21-33	>33-61	>61-196	>196
Environmental services	=<9	>9-15	>15-28	>28-60	>60-153	>153
Forest and paper products	=<21	>21-42	>42-46	>46-59	>59-101	>101
Health care equipment	=<11	>11-19	>19-31	>31-52	>52-109	>109
Health care services	=<14	>14-25	>25-34	>34-72	>72-188	>188
Homebuilders and real estate developers	=<10	>10-16	>16-22	>22-29	>29-73	>73
Leisure and sports	=<30	>30-49	>49-72	>72-128	>128-457	>457
Media and entertainment	=<15	>15-31	>31-59	>59-91	>91-371	>371
Metals production and processing	=<26	>26-43	>43-54	>54-84	>84-158	>158
Midstream energy	=<7	>7-11	>11-15	>15-24	>24-63	>63

SER calibration by industry based on return on capital (cont'd)

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Mining	=<21	>21-36	>36-53	>53-75	>75-170	>170
Oil and gas exploration and production	=<37	>37-53	>53-73	>73-99	>99-198	>198
Oilfield services and equipment	=<66	>66-108	>108-165	>165-263	>263-606	>606
Pharmaceuticals	=<11	>11-20	>20-37	>37-46	>46-142	>142
Railroad, package express, and logistics	=<8	>8-20	>20-25	>25-36	>36-113	>113
Real estate	=<5	>5-8	>8-13	>13-20	>20-38	>38
Refining and marketing	=<38	>38-83	>83-112	>112-174	>174-295	>295
Regulated utilities	=<5	>5-8	>8-11	>11-17	>17-42	>42
Retail and restaurants	=<11	>11-19	>19-30	>30-47	>47-135	>135
Specialty chemicals	=<13	>13-21	>21-43	>43-57	>57-107	>107
Technology hardware and semiconductors	=<14	>14-26	>26-40	>40-69	>69-121	>121
Technology software and services	=<11	>11-27	>27-59	>59-123	>123-366	>366
Telecommunications	=<7	>7-11	>11-21	>21-40	>40-109	>109
Transportation cyclical	=<17	>17-47	>47-84	>84-163	>163-620	>620
Transportation infrastructure	=<10	>10-18	>18-30	>30-62	>62-204	>204
Unregulated power and gas	=<11	>11-19	>19-36	>36-50	>50-98	>98
Overall	=<8	>8-17	>17-31	>31-56	>56-161	>161

*The data ranges include the values up to and including the upper bound. As an example, for a range of 5%-9%, a value of 5% is excluded, while a value of 9% is included; the numbers are rounded to the nearest whole number for presentation purposes. Data covers the seven years to December 2022.

SER calibration by industry based on EBITDA for nonbank financial services sectors

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Asset managers	=<8	>8-13	>13-18	>18-24	>24-32	>32
Financial market infrastructure companies	=<5	>5-7	>7-10	>10-15	>15-22	>22
Financial services finance companies	=<13	>13-16	>16-22	>22-29	>29-61	>61

*The data ranges include the values up to and including the upper bound. As an example, for a range of 5%-9%, a value of 5% is excluded, while a value of 9% is included; the numbers are rounded to the nearest whole number for presentation purposes. Data covers the seven years to December 2022.

SER calibration by industry based on EBITDA margin for nonbank financial services sectors

	Volatility of profitability assessment*					
(%)	**1**	**2**	**3**	**4**	**5**	**6**
Asset managers	=<4	>4-7	>7-10	>10-12	>12-22	>22
Financial market infrastructure companies	=<1	>1-3	>3-4	>4-6	>6-11	>11
Financial services finance companies	=<6	>6-14	>14-18	>18-29	>29-53	>53

*The data ranges include the values up to and including the upper bound. As an example, for a range of 5%-9%, a value of 5% is excluded, while a value of 9% is included; the numbers are rounded to the nearest whole number for presentation purposes. Data covers the seven years to December 2022.

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Key Changes From Previous Criteria

These criteria incorporate the changes described in "Request for Comment: Sector-Specific Corporate Methodology: Global Digital Infrastructure." Specifically, the criteria were updated to add a new section (section 13) that lists the credit factors and assumptions we use in our analysis of digital infrastructure companies. All subsequent corporate and infrastructure sections were renumbered to accommodate the inclusion of the new section. We also amended the telecoms section to clarify that it no longer covers telecom infrastructure providers, as these will now be assessed using section 13.

The new section 13 of the criteria:

- Brings under a single sector the different types of essential infrastructure that pertain to the digital infrastructure industry; existing and future data center transactions that fall within the scope of our "Data Center Securitizations: Global Methodology And Assumptions" or our "General Project Finance Rating Methodology" will continue to be rated using those criteria.
- Reflects the specific risks linked to digital infrastructure businesses under our corporate methodology, in the context of the dynamic environment in which they operate.
- Recognizes, in the financial risk profile of digital infrastructure companies, the benefits of their relatively stable and predictable cash flows, which are underpinned by the largely contracted or regulated nature of their operations, and the value of their assets under ownership.

Impact On Outstanding Ratings

The only ratings affected are those that now come within the scope of the new digital infrastructure section. Currently, we publish ratings on 18 companies in this sector, and to date have used either the telecommunications section of "Sector-Specific Corporate Methodology" or our "Key Credit Factors For The Real Estate Industry" article.

These criteria will be effective on release, except in jurisdictions that require local registration. Upon release, we would expect to place up to 11 of the 18 issuer credit ratings within the scope of the criteria under criteria observation (UCO). We expect to resolve our review of ratings placed on UCO within six months, consistent with our procedures. We anticipate that rating actions, if any, taken as a result of this review would be positive, rather than negative actions.

All other ratings within the scope of the corporate methodology are unaffected.

Related Publications

Fully superseded criteria

- Sector-Specific Corporate Methodology, April 4, 2024

Partly superseded criteria

- Key Credit Factors For The Real Estate Industry

Related criteria

- Corporate Methodology
- Corporate Methodology: Ratios And Adjustments

- Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers
- Management And Governance Credit Factors For Corporate Entities
- Key Credit Factors For The Operating Leasing Industry
- Methodology: The Impact Of Captive Finance Operations On Nonfinancial Corporate Issuers
- Commodities Trading Industry Methodology
- Financial Institutions Rating Methodology
- Risk-Adjusted Capital Framework Methodology
- Principles Of Credit Ratings

Other related publications

- Updated Sector-Specific Corporate Methodology Published
- RFC Process Summary: Sector-Specific Corporate Methodology
- S&P Global Ratings Definitions

This report does not constitute a rating action.

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S&P Global
Ratings

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General Criteria:

Group Rating Methodology

July 1, 2019

*(**Editor's Note:** On Aug. 20, 2025, we republished this criteria article to make nonmaterial changes by updating criteria cross-references and the contact list as well as removing references to such changes from the "Revisions And Updates" section.)*

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OVERVIEW AND SCOPE

1. This article describes S&P Global Ratings' methodology for rating entities that are part of corporate, financial institutions, insurance, and international public finance groups, as well as U.S. public finance obligated groups.
2. These criteria articulate the steps in determining an issuer credit rating (ICR) on group members and their holding companies. This involves assessing the group credit profile (GCP; i.e. the group's overall creditworthiness), the stand-alone credit profiles (SACP) of group members, and the status of an entity relative to other group entities.
3. The criteria also describe how we assess the potential for support (or negative intervention) from group entities, or from other external sources such as a government.
4. These criteria apply to corporate, financial institution, insurance, and international public finance entities that we consider part of a group and U.S. public finance entities that we consider part of an obligated group. For these entities, we believe that their ownership, control, influence, or support by or to another entity could have a material bearing on their credit quality. Examples of entities that are outside the scope of these criteria include project finance and corporate securitizations.
5. These criteria may complement other criteria that address sector-specific support considerations.
6. This paragraph has been deleted.

METHODOLOGY

7. These criteria explain how we factor the potential for extraordinary support (or extraordinary negative intervention) into the ICR of an entity that is a member of a group. Such extraordinary support (or negative intervention) is beyond that which we already factor into the entity's SACP, as explained in "Stand-Alone Credit Profiles: One Component Of A Rating."
8. We factor the potential for extraordinary support or extraordinary negative intervention into the ICR even when the need for such support or the possibility for such negative intervention may appear remote.
9. We apply a six-step process for determining the ICR of group members (see chart 1), as follows:

(i) Identify the group parent and the group members (together called the group).

(ii) Assess the creditworthiness of the group (or subgroup) to determine a group SACP and GCP. The potential GCP is based on the group SACP, adjusted for potential external sources of extraordinary support if we believe such support will be extended to the group, or potential extraordinary negative intervention. Finally, we apply any relevant sovereign constraints to determine the GCP (see chart 2). See "Ratings Above The Sovereign—Corporate And Government Ratings: Methodology And Assumptions."

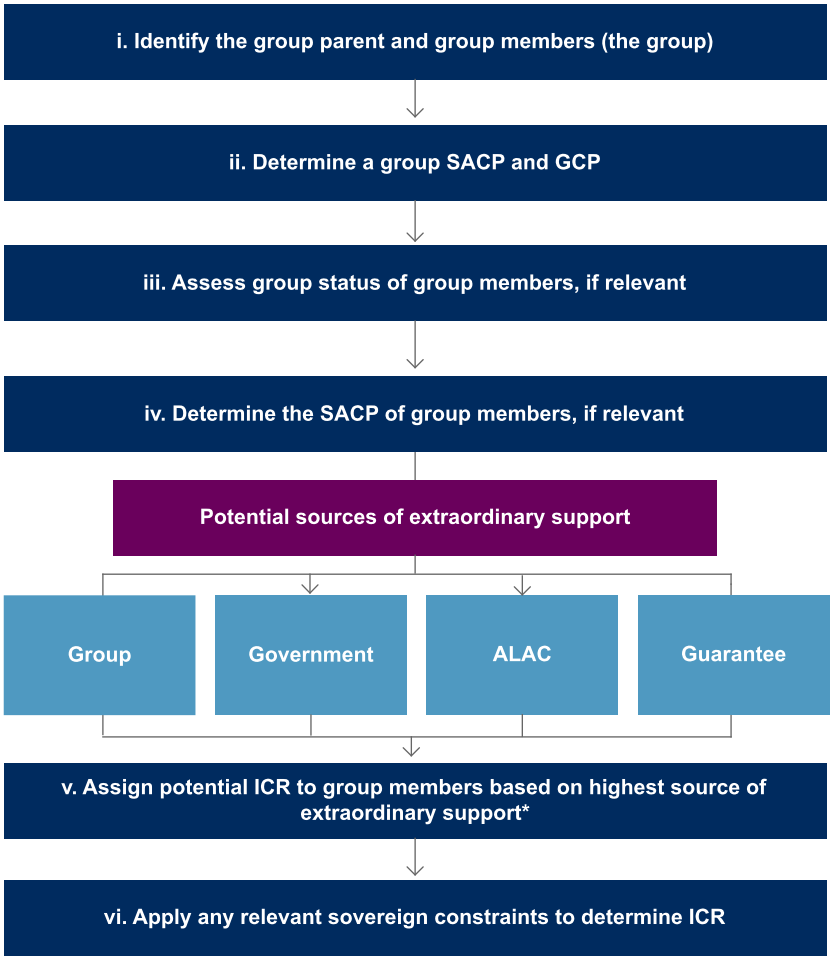
(iii) Assess the group status of each group member to be rated, if relevant.

(iv) Determine the SACPs of group members to be rated, if relevant.

(v) Assign a potential (indicative) ICR to group members. The potential ICR is based on the entity's SACP, if relevant, and the potential for extraordinary support (or extraordinary negative intervention). Extraordinary support is the higher of any group or government influence, or other external support factors (such as additional loss-absorbing capacity (ALAC) support or a guarantee). This step also factors in the degree of insulation, if any, that a group member has from potential negative influence by other weaker group entities.

(vi) Assign the final ICR after taking into consideration any relevant sovereign constraints (see "Ratings Above The Sovereign—Corporate And Government Ratings: Methodology And Assumptions").

Chart 1
Determining The Issuer Credit Rating On Group Members



*Subject to any insulation. GCP--Group credit profile. Group SACP--Group stand-alone credit profile. SACP--Stand-alone credit profile. ALAC--Additional loss-absorbing capacity (applies to certain prudentially regulated entities or groups).ICR—Issuer credit rating.
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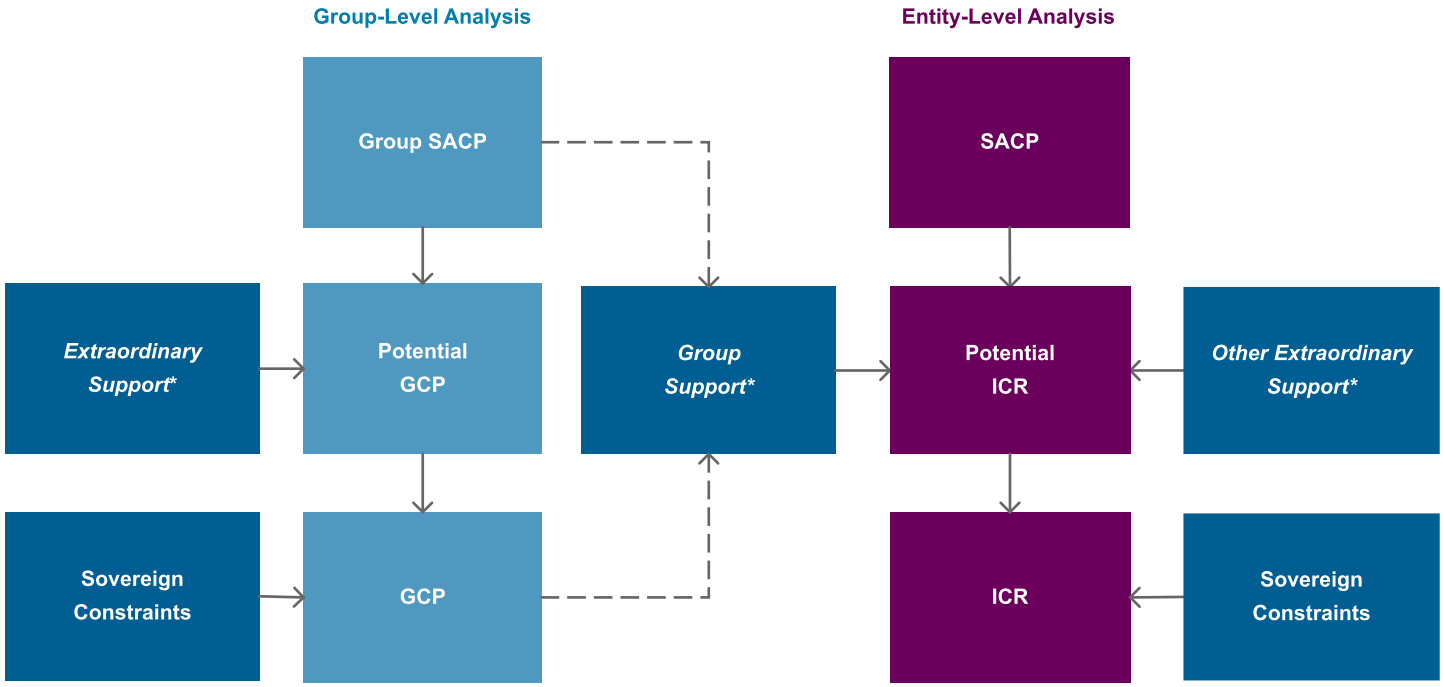
Chart 2--Group Rating Methodology Framework



→ The relevant reference for determining the impact of group support is either the group SACP or GCP.

GCP--Group credit profile. Group SACP--Group stand-alone credit profile. SACP--Stand-alone credit profile. ICR--Issuer credit rating. *Or negative intervention.

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10. These criteria define five categories of group status: core, highly strategic, strategically important, moderately strategic, and nonstrategic. These categories indicate our view of the likelihood that a group member will receive extraordinary support from the group (see table 1).

Table 1

Summary Of Associating An Entity's Group Status With A Potential ICR

Group status	Brief definition	Potential ICR*
Core	Integral to the group's current identity and future strategy. The rest of the group is likely to support these entities under any foreseeable circumstances.	GCP
Highly strategic	Almost integral to the group's current identity and future strategy. The rest of the group is likely to support these group members under almost all foreseeable circumstances.	One notch lower than the GCP, unless the SACP on that entity is equal to, or higher than, the GCP. In such a case, the potential ICR is equal to the GCP.
Strategically important	Less integral to the group than "highly strategic" group members. The rest of the group is likely to provide support in most foreseeable circumstances. However, some factors raise doubts about the extent of group support.	Three notches above SACP. This is subject to a cap of one notch below the GCP, unless the SACP is at least equal to the GCP, in which case the potential ICR is equal to the GCP.

Table 1

Summary Of Associating An Entity's Group Status With A Potential ICR (cont.)

Group status	Brief definition	Potential ICR*
Moderately strategic	Not important enough to warrant support from the rest of the group in some foreseeable circumstances. Nevertheless, there is potential for some support from the group.	One notch above SACP. This is subject to a cap of one notch below the GCP, unless the SACP is at least equal to the GCP, in which case, the potential ICR is equal to the GCP.
Nonstrategic	No strategic importance to the group.	SACP, subject to a cap defined by the GCP.

*** The above conventions do not apply where: potential ICRs exceed the GCP due to insulation (see "Insulated Entities" section); the group SACP is used to determine uplift for group support (see "External support factors in the GCP" section); the GCP is 'ccc+' or lower (see paragraph 13); and when paragraph 42 applies.**

11. A potential ICR on a group member that exceeds its SACP reflects our view of the likelihood of that entity, in a credit-stress scenario, receiving timely and sufficient group or government support (beyond that already factored into the SACP), thereby strengthening its creditworthiness. Examples of support include additional liquidity or capital to the group member, or one-off transfers of risk from the group member.
12. A potential ICR on a group member that is lower than its SACP reflects our view that if the group or relevant government were in a credit-stress scenario, the group or government would draw resources from the group member (an example of extraordinary negative intervention), thereby weakening its creditworthiness.
13. If the GCP is 'ccc+' or lower, the potential ICR on a group member cannot be lower than 'b-' unless the conditions for a potential ICR of 'ccc+' or lower are met (see "Criteria For Assigning 'CCC+', 'CCC', 'CCC-', And 'CC' Ratings," henceforth referred to as "CCC criteria"). The potential ICR would include the potential for extraordinary negative intervention from the group or government.

Identifying The Group And Its Members

14. For the purposes of these criteria, the term "group" refers to the group parent and all the entities (also referred to as group members) over which the group parent has direct or indirect control.
15. The group parent is not necessarily the ultimate holding company in the group structure but is the top entity in the structure that we believe is relevant to the group's credit quality. Accordingly, additional holding companies may exist above the group parent, but be excluded from our group assessment if we believe they have no material liabilities or operating assets and therefore no bearing on the group's overall credit quality. The control chain may include several successive layers of controlling or joint-control interest in other entities. We would generally not consider a natural person, or entities such as family firms, foundations, managed fund, or financial sponsors, to be a group parent. Where we determine that an entity (for instance, an investment holding company) does not have control of an investee company, we do not consider that entity to be the group parent.
16. "Control" refers to the ability to direct a group member's strategy and the disposition of its cash flow. Control may be present even if the group owns 50% or less of the group member's shareholder capital.
17. We generally apply this methodology to an entire group, but may also apply it to a distinct subgroup. A subgroup focus may be appropriate when the subgroup and its components have a distinct credit profile that is separate from that of the broader group. This could be due to factors

such as jurisdictional location, regulatory oversight, or support factors that apply only to the subgroup. References to the term "group" in this methodology can apply to either a subgroup or a group viewed in its entirety.

The Group SACP And Group Credit Profile (GCP)

18. The group SACP and GCP are our opinions of a group's creditworthiness as if it were a single legal entity (subject to any potential restrictions on cash flows associated with insulated entities).

19. The group SACP and GCP are not ratings. They are components contributing to the determination of the ICRs on group members. The group SACP does not take into account sources of potential extraordinary support or negative intervention that we consider external to the assessed group. However, the potential GCP incorporates extraordinary external support that we believe is available to the group, or conversely, extraordinary negative intervention. Finally, the GCP takes into consideration any relevant sovereign constraints. See "Ratings Above The Sovereign—Corporate And Government Ratings: Methodology And Assumptions."

20. Group SACPs and GCPs range from 'aaa' (the highest assessment) to 'd' (the lowest assessment), on a scale that parallels the ICR ('AAA' to 'D'). The lowercase letters indicate their status as a component of a rating rather than as a rating. Like ICRs, group SACPs and GCPs can carry the modifier "+" or "-". Typically, a group SACP or GCP is 'd' only in the case of a generalized group default. In the case of a legal entity within a group, we lower the ICR on that entity to 'D' or 'SD' (selective default) only if we determine the entity is in default (see "S&P Global Ratings Definitions").

21. To determine the group SACP and GCP, we assess the consolidated group using the relevant sector methodologies. The assessed group includes all group entities that we believe have a bearing on the group's credit quality (as per the explanation detailed in the section "Identifying The Group And Its Members"), and may potentially deconsolidate insulated entities as per the "Insulated Entities" section. We typically conduct the assessment of the group SACP and GCP as though the group were a single legal entity.

22. For cross-sector groups (including their holding companies), the specific rating methodology applied to assess the group SACP is the one relevant for the operations that most strongly influence the group's credit profile. This influence can reflect the amount of capital employed, level of earnings, cash flow, dividend contribution, or other relevant metric. However, where the analysis of consolidated financial statements using a single sector's criteria framework may not produce a meaningful picture of credit quality, we may apply a combination of rating methodologies to assess the group SACP. This may be done by applying the relevant methodologies to determine SACPs for the different group members. We would then aggregate these SACPs to derive the overall group SACP. The group SACP would also include adjustments to account for any benefits or risks not captured in the aggregation of the component SACPs.

a) Multiple ownership and joint ventures

23. If a group member is under the joint control of at least two parents--for example, a joint venture (JV)--the insolvency or financial difficulty of one parent may have less impact than if the entity had a single parent.

24. For JVs, we may attribute support from one of its owners (JV partner) even if the JV partner does not have majority ownership in the JV. We typically attribute support from the JV partner that would result in the highest potential ICR on the JV. This would apply where we believe the JV partner would support the JV, regardless of the actions of the other owners. This could include

situations where that JV partner makes day-to-day business decisions, or the JV is of critical importance to the supporting JV partner's operations or strategy. In such cases, however, the group status of the JV to the JV partner would typically not exceed strategically important. In addition, we would also take the potential resource demands of the JV on the JV partner into consideration when determining the JV partner's credit profile.

25. The analytical approach for a group's jointly owned business operations, such as whether to fully consolidate, partially consolidate, or equity account the operations when assessing the group SACP, is determined by the relevant methodologies for assessing corporates, financial institutions, insurance companies, or other entity types.

26. In cases where a shareholder agreement or similar arrangement exists that we believe would prevent an otherwise controlling parent from directing the strategy and cash flows of a group member, we may assess that control is not present. When we determine control is not present, we would typically treat the member as an equity affiliate and consider only the projected dividend flows from that member in our group SACP assessment.

b) Insulated entities

27. Where we determine that consolidating an insulated group member does not adequately capture the impact on the group SACP of any material restrictions on cash flows or financial resources within the group, we either:

- Adjust the group SACP down (typically by one or two notches); or
- Treat an insulated group member as an equity affiliate, and reflect this deconsolidated approach in determining the group SACP.

28. When assessing a group that has a bank subsidiary with a potential ICR that is above the GCP either because it is of high systemic or moderate systemic importance (as per "Financial Institutions Rating Methodology"), in the country where it is domiciled, or because of ALAC support, the group SACP will take into account the impact of any local restrictions on the flow of capital, funding, and liquidity, and any implications for the business and risk positions of the parent.

c) Entities owned by a financial sponsor

29. If the owner of a group entity is a "financial sponsor" (see Glossary), the potential ICR on that group entity does not directly factor in the likelihood of support from the financial sponsor, nor is it directly constrained by our view of the financial sponsor's creditworthiness. However, the financial sponsor's ownership may still affect the potential ICR through the application of the relevant sector-specific criteria.

30. The group SACP for a group owned by a financial sponsor may, however, include one or more intermediate holding companies of the operating entity, but would exclude the financial sponsor's own financials and its other holdings. This approach reflects our view that an intermediate holding company's primary purpose is to acquire, control, fund, or secure financing for its operating companies, and is generally reliant on those companies' cash flow to service its financial obligations.

d) U.S. public finance obligated groups

31. U.S. public finance obligated groups typically consist of a group of entities that are

cross-obligated as security for specific debt. Obligated group structures are most commonly used by not-for-profit hospitals, health systems, and senior living organizations.

32. Obligated groups are created for purposes of securing debt, and do not have operating or governance independence from the larger group. While debt covenants may contain some restrictions, for example limitations on the transfer of assets out of the obligated group, covenants are generally not strong enough to insulate the obligated group from the strategic and operating influence of the group. An obligated group, therefore, is typically not rated higher than the GCP.

33. Individual obligated group members may have separate legal incorporation and varying strategic value to the group. However, since the purpose of the obligated group is to secure debt on a joint and several basis, group status will be determined for the obligated group as a whole, not for its individual members. In applying these criteria, we consider obligated groups a single entity.

34. Most U.S. public finance ratings are issue ratings, although we sometimes assign ICRs. The issue rating could differ from the ICR based on the specific security package for the rated bonds. We expect that, barring subordination or structural enhancement, U.S. public finance issue ratings will generally be the same as the ICR.

e) External support factors in the GCP

35. **Government support.** The potential for extraordinary government support can be factored into either the ICRs of certain group members or the GCP, depending on the nature of this support (see Rating Government-Related Entities: Methodology And Assumptions [GRE criteria], and Financial Institutions Rating Methodology). We use the group SACP as a basis from which to determine the GCP when using the government support tables in the GRE criteria or bank criteria.

36. The assessment considers whether government support, driven by GRE status or systemic importance, would likely accrue to all or only some members of the group (see table 2).

37. To determine the potential ICR for a particular group member, where the assessment indicates that the government:

- Is likely to extend such extraordinary support directly to that entity (bypassing the group), any uplift for such support is added to the SACP of that entity in determining the potential ICR;
- Is likely to extend such extraordinary support indirectly, via the group, to the entity, the reference point for determining any uplift for group support (or negative group intervention) is the GCP (which would include uplift, if any, for extraordinary government support); or
- Is unlikely to extend such extraordinary support to the entity, the reference point for determining any uplift for group support is the lower of the group SACP or the GCP.

Table 2

Rating Government-Supported Entities--Likelihood Of Government Support Versus Group Support

SACP level	If the subsidiary is likely to benefit directly from extraordinary government support *	If the subsidiary is likely to benefit from extraordinary government support indirectly through the group	If the subsidiary is unlikely to benefit from extraordinary government support either directly or indirectly
SACP is lower than the group SACP	Potential ICR = Higher of (i) the SACP plus uplift for government support, or (ii) SACP plus uplift for group support. The outcome is subject to a cap at the level of the GCP (unless the subsidiary is insulated).	Potential ICR = SACP plus uplift for group support (with reference to the GCP)	Potential ICR = SACP plus uplift for group support (with reference to the lower of the group SACP or the GCP)
SACP is higher than or equal to the group SACP	Potential ICR = SACP plus uplift for government support, subject to a cap at the level of the GCP (unless the subsidiary is insulated)	If SACP < GCP, potential ICR = SACP plus uplift for group support (with reference to the GCP). If SACP >= GCP, potential ICR = SACP, subject to a cap at the level of the GCP (unless the subsidiary is insulated).	Potential ICR = SACP, subject to a cap at the level of the GCP (unless the subsidiary is insulated)
No SACP	SACP required, unless subsidiary is a GRE with almost certain likelihood of government support*	If core, potential ICR = GCP. If highly strategic, potential ICR = GCP - 1.	If core, potential ICR = lower of the GCP or group SACP. If highly strategic, potential ICR = lower of the GCP - 1 or group SACP - 1.

* See GRE criteria for further details, including when an SACP is not required for entities with almost certain likelihood of government support.
SACP--Stand-alone credit profile. ICR--Issuer credit rating.

38. **ALAC support.** The potential for extraordinary external ALAC support can be factored into either the ICRs on certain group members or the GCP, depending on the nature of this support (see "Financial Institutions Rating Methodology"). To determine the potential ICR on a particular group member, where the assessment indicates that ALAC support in the GCP:

- Is likely to extend indirectly, via the group, to the entity, the reference point for determining any uplift for group support (or negative group intervention) is the GCP; or
- Is unlikely to extend to the entity, the reference point for determining any uplift for group support is the lower of the group SACP or the GCP.

Assigning The Issuer Credit Rating

39. A potential ICR on a group member reflects its SACP (if relevant) and the potential for external extraordinary support (or negative intervention). We then determine the final ICR by applying any relevant sovereign constraints to the potential ICR.

40. We determine the potential ICR as follows, unless paragraph 41 applies:

- Core group entity is equal to the GCP;
- Highly strategic entity is one notch lower than the GCP, unless the SACP on that entity is equal to, or higher than, the GCP. In such a case, the potential ICR is equal to the GCP;
- Strategically important entity is rated three notches higher than its SACP. This is subject to a cap of one notch below the GCP, unless the SACP is at least equal to the GCP, in which case the

potential ICR is equal to the GCP;

- Moderately strategic entity is rated one notch higher than that entity's SACP. This is subject to a cap of one notch below the GCP, unless the SACP is at least equal to the GCP, in which case, the potential ICR is equal to the GCP; or
- Nonstrategic entity is rated the same as that entity's SACP, subject to a cap defined by the GCP.

41. The above conventions do not apply where: the potential ICR exceeds the GCP due to insulation (see "Insulated Entities" section); the group SACP is used to determine uplift for group support (see "External support factors in the GCP" section); the GCP is 'ccc+' or lower (see paragraph 13); or when paragraph 42 applies.

42. We may apply a one-notch adjustment to determine the potential ICR (as described in paragraph 40) to better reflect our holistic view of potential extraordinary group support. This adjustment is only applicable if we have determined an SACP and the gap between the potential ICRs, based on group status assessments of highly strategic and strategically important, is at least three notches. The adjustment, if applicable, is as follows:

- When the group status is highly strategic, we may apply a negative one-notch adjustment. The potential ICR could, therefore, be two notches lower than the GCP rather than one notch; or
- When the group status is strategically important, we may apply a positive one-notch adjustment. The potential ICR could, therefore, be four notches higher than its SACP rather than three notches.
- For example, if we determine an entity exhibits characteristics consistent with a highly strategic entity, while a change in group status to strategically important could lead to a potential ICR change of three notches, the potential ICR could be two notches below GCP while the group status remains highly strategic; alternatively, if we determine the entity now exhibits characteristics consistent with a strategically important entity, we will revise the group status to strategically important and the potential ICR could be four notches above the SACP.

Group Status Of Individual Members

43. A group member's group status reflects the extent and timeliness of extraordinary support we expect it will receive from the rest of the group when that entity is under credit stress. We may also assess a group member's group status to a subgroup and the group status of a subgroup to a broader group. This section describes the framework that supports the classification of a member's group status into one of five categories:

- Core;
- Highly strategic;
- Strategically important;
- Moderately strategic; or
- Nonstrategic.

44. The determination of an SACP for a group member categorized as core or highly strategic is not necessary unless otherwise required or analytically relevant. A group status is not necessary for insulated entities, unless otherwise required or analytically relevant.

a) Core entities

45. A core entity exhibits features highly consistent with the group's franchise, supports the realization of group strategic objectives, and is expected to attract extraordinary support, if required, under any foreseeable circumstance. A core entity would also generally be expected to exhibit all the following characteristics:

- Is highly unlikely to be sold;
- Operates in lines of business or functions (which may include group risk management and financing) that are very closely aligned with the group's mainstream business and customer base. The entity also often operates in the same target markets;
- Has a strong, long-term commitment of support from the group in benign and under stressful conditions, or incentives exist to induce such support (e.g., cross-default clauses in financing documents, or the entity plays an integral role in group risk management or financing);
- Is reasonably successful at what it does or does not have ongoing performance problems that could result in underperformance against the group's specific targets and group earnings norms over the medium to long term;
- Either constitutes a significant proportion of the consolidated group or is fully integrated with the group;
- Is closely linked to the group's reputation, name, brand, or risk management;
- Has typically been operating for about five years or more; and
- Has been established as a separate entity for legal, regulatory or tax reasons, but otherwise operates more as part of a profit center or division integral to the group.

b) Highly strategic entities

46. A highly strategic group entity generally exhibits almost all of the characteristics of a core entity, and differs only narrowly regarding the extent of expected extraordinary support from the group. An entity assessed as highly strategic is generally expected to have a long-term commitment from the group. There may be situations in which support for the highly strategic entity will be limited, for instance, to preserve the viability of core entities of the group.

c) Strategically important entities

47. We assess an entity as strategically important when we expect it to receive extraordinary support from the group in most foreseeable circumstances; however, there are some doubts about the extent of group support that precludes it from a higher support category. Strategically important subsidiaries would however typically exhibit all the following characteristics:

- Is unlikely to be sold;
- Is important to the group's long-term strategy;
- Has the long-term commitment of the group, or incentives exist to induce such support (e.g., cross-default clauses in financing documents); and
- Is reasonably successful at what it does or has realistic medium-term prospects of success relative to the group's specific expectations or group earnings norms.

d) Moderately strategic entities

48. When an entity does not exhibit the characteristics for a higher level of group support, but we expect it to receive extraordinary support in some foreseeable circumstances, it is typically considered moderately strategic. Moderately strategic entities are also typically important to the group's long-term strategy or are (or are expected to become) reasonably successful at what they do.

e) Nonstrategic entities

49. When an entity does not exhibit the characteristics of core, highly strategic, strategically important, or moderately strategic, it is categorized as nonstrategic.

Captive (re)insurer

50. A captive (re)insurer may also be assessed as core if it sources its (re)insurance business from companies within the group and writes no, or an immaterial amount, of third-party business. A captive (re)insurer may also be assessed as highly strategic if third-party business is a modest portion of its overall business operations.

Captive finance

51. When assessing group status for captive finance subsidiaries, the attributes we examine to determine group status should be considered within the context of all the following unique factors that captive finance subsidiaries typically provide to their group's marketing efforts:

- The percentage of the group's products sold via the subsidiary (penetration rate). For diversified groups, the percentage of total sales may be less important than the percentage of certain specific product lines. In turn, we consider the importance of these products to the overall performance of the group;
- The alternatives available to sell the group's products; and
- The costs and challenges in conducting its own financing. For some entities, funding costs may outweigh the benefits--or it may become difficult to gain access to capital.

Branches

52. For financial services entities, a branch is part of a legal entity that is typically at another geographic location. A branch therefore has the same creditworthiness as the legal entity, unless the branch is in another country and the actions of that sovereign could affect the branch's ability to service its obligations. See "Ratings Above The Sovereign--Corporate And Government Ratings." With respect to financial institutions, see also "Financial Institutions Rating Methodology."

U.S. public finance obligated groups

53. U.S. public finance obligated groups could be considered core if they contain the majority of the organization's primary operating facilities, such as its hospitals or senior living facilities.

Financing subsidiaries

54. A financing subsidiary of a financial institution or corporate group may be assessed as core when it plays an integral role in group financing, its sole activity is to raise debt on behalf of the group, and it is wholly owned. Such subsidiaries often share a related corporate name with their parents.

55. A financing subsidiary of an insurance group, while generally not assessed as core, is typically assigned a rating as if it is a holding company.

Credit-substitution guarantee of group entities

56. When all of a group member's present and future financial obligations are guaranteed, and the guarantor is obliged to pay that group member's obligations even if the group member defaults, we assign a rating to the group member that reflects the higher of two outcomes:

- A rating reflecting the creditworthiness of the group member absent the benefit of the guarantee; or
- A rating reflecting the creditworthiness of the guarantor (see "Guarantee Criteria").

57. Our assessment of the terms of any intragroup guarantees determines whether a payment default on the part of a group entity is viewed as a default by the guarantor (see "S&P Global Ratings Definitions").

Loan participation notes (LPNs)

58. We rate LPNs and equivalent securities (such as trust preferred) issued by a special-purpose vehicle (SPV) on behalf of a corporate, financial institution, or insurance entity (including their holding companies) at the same level as we would rate an equivalent-ranking debt of its underlying borrower (the LPN sponsor) (and treat the contractual obligations of the SPV as financial obligations of the LPN sponsor) provided that all the following conditions are met:

- All of the SPV's debt obligations are backed by equivalent-ranking obligations with equivalent payment terms issued by the LPN sponsor;
- The SPV is a strategic financing entity for the LPN sponsor set up solely to raise debt on behalf of the LPN sponsor's group; and
- We believe the LPN sponsor is willing and able to support the SPV to ensure full and timely payment of interest and principal when due on the debt issued by the SPV, including payment of any expenses of the SPV.

59. As a consequence, we assign a 'D' or 'SD' ICR to the LPN sponsor if the SPV fails to make payments on the debt when due, as we would typically do in case of default on a similarly ranking debt issuance of the LPN sponsor (see also "S&P Global Ratings Definitions").

60. For multiple LPN sponsor SPVs, or SPVs that do not meet all the conditions above, the relevant structured finance criteria apply, which may include "Asset Isolation And Special-Purpose Entity Criteria—Structured Finance" and "Global Methodology For Rating Repackaged Securities."

Dedicated supplier/purchaser relationships

61. Group members are typically owned or controlled by the group parent. However, a dedicated

supplier/purchaser relationship can create an economic incentive for the supplier to support the purchaser, despite having only a minority ownership interest or none at all. We define the group in this instance as the supplier and the purchaser. A supplier may provide support sufficient for the purchaser to be considered moderately strategic to the supplier when the purchaser comprises a meaningful portion of the supplier's sales, cash flow, volume, or other measure. Such relationships typically have all the following characteristics:

- The term of the supplier/purchaser agreement is either perpetual or long term;
- There is evidence of the supplier's willingness and ability to provide financial support to the purchaser. We determine this by looking at prior loans, capital investments, or marketing support given to the purchaser; and
- The purchaser is closely linked to the supplier's reputation, name, or brand.

Entities with interlocking business relations

62. We can apply this methodology to groups of entities with interlocking business relations even in the absence of control, as defined in the criteria. Group membership will be based on meeting at least four of the following conditions:

- Name affiliation;
- Common management;
- Common board composition or common board control;
- Shared corporate history;
- Common business ties;
- Common financing of group entities;
- Shared corporate support functions; or
- Cross ownership holdings.

In such cases, we determine the GCP by determining the group members' SACPs and aggregating them based on the relative importance of each group member, as we do for the cross-sector groups. Members of this type of group can only be assigned a group status of strategically important, moderately strategic, or nonstrategic.

Insulated Entities

63. Financial stress within the group can negatively affect the creditworthiness of group entities. Accordingly, in such cases a potential ICR on an entity is typically limited by the GCP. This is notably because:

- The group could potentially transfer assets from one group entity to another during financial stress, contributing to credit stress at other group entities;
- The distress at the group could trigger business or financial difficulties at the group member. For instance, the group's problems could cause reputational damage of the group member and a loss of business;
- The group member might rely on operational support from the group on an ongoing basis; and

- In some jurisdictions, a bankruptcy petition by one group entity could include or cause other group entities to go into bankruptcy or similar measures.

64. Some entities (which for the purposes of this section, could also apply to a subgroup) may be insulated, segmented, or ring-fenced from their group, from a credit risk perspective. Such insulation may lead to the rating on the entity being higher than the GCP. The lower the likelihood that the creditworthiness of the entity would be impaired by a credit stress scenario for the group, the greater the potential difference between the potential ICR on the entity and the GCP. That said, we would typically not apply insulation to a group member when group entities above the group member, including the group parent, have debt but do not have significant other assets, either directly or indirectly. In such a case, the financial resources of the group member (where insulation is being contemplated) would be the only source of repayment for debt issued by group entities above it.

65. The potential ICR of an insulated entity is one notch higher than the GCP in cases where the entity is operationally separated from the group and the entity's SACP (or the SACP plus the potential for government support or ALAC) is at least one notch higher than the GCP. Key characteristics of an operationally separated entity would generally include all of the following:

- The entity holds itself out as a separate entity, its financial performance and funding are highly independent from the group, it has no significant operational dependence on other group entities, and it maintains its own records and funding arrangements and does not commingle funds, assets, or cash flows with them;
- There is a strong economic basis for the group to preserve the entity's credit strength; and
- We do not expect a default of other group entities to directly lead to a default of the insulated entity.

66. The potential ICR of an insulated entity is two notches above the GCP if, in addition to being eligible for one notch of insulation, the group's control of the entity is limited by independent parties, and the entity's SACP (or the SACP plus the potential for government support or ALAC) is at least two notches above the GCP. Limited control would generally be characterized by at least one of the following:

- There are significant minority shareholders with an active economic interest;
- Independent directors have effective influence on decision making, including dividend policy and bankruptcy filings; or
- There are strong legislative, regulatory or similar restrictions that would inhibit the entity from supporting the group to an extent that would unduly impair the entity's stand-alone creditworthiness.

67. The potential ICR on an insulated entity is three notches above the GCP if, in addition to the entity being eligible for two notches of insulation, there are material structural safeguards to protect the entity from group influence, and the entity's SACP (or the SACP plus the potential for government support or ALAC) is at least three notches above the GCP. Structural safeguards that protect the entity from group influence would generally include at least one of the following:

- The regulator or appropriate legislative body is expected to act, or has acted, to protect the credit quality of the entity, for example to prevent the entity from supporting the group to an extent that would in turn impair its stand-alone creditworthiness;
- There are both: protective governance arrangements (such as independent directors with an effective influence on decision making); and either significant minority shareholders or joint

venture partners, with an active economic interest;

- There is an independent trustee or equivalent governance arrangement that can enforce the rights of third parties, and we expect the trustee (or equivalent) to act upon that right; or
- The government or other governmental agency (i) has the authority to change ownership of the entity via existing legislation or other legal powers to separate it from a troubled group; and (ii) we expect it to act upon that right, based, for example, on a statement of intent to do so, or a track record of proactive stress management under similar circumstances.

68. The potential ICR of an insulated entity could be de-linked and therefore not constrained by the creditworthiness of the group if the conditions in either (a) or (b) are met:

(a) In addition to being eligible for three notches of insulation as described in the preceding paragraph:

- We believe that the parent company doesn't exert control due to substantial creditor protections and as a result is unable to adversely impact the entity's credit quality; and
- The entity benefits from governance constraints that severely limit the influence of the parent, preventing it from determining matters such as strategy, material change of business, dividend payments and other material cash flows, and bankruptcy filings. These may arise, for example, due to statutory powers or contractual constraints.

(b) We determine that there is sufficient evidence that significant group credit stress has had minimal impact on the entity's credit profile, and that we do not expect it to have a material negative influence going forward.

69. With respect to our assessment of insulation of captive finance subsidiaries, we could view a captive finance entity as operationally separated from the group when it is able to stand on its own by taking over or subcontracting certain functions previously provided by other group entities. Given the nature of a captive finance entity's business model, we would expect it to retain commercial ties with its group.

70. The potential ICR of a bank subsidiary is typically not subject to a cap linked to the GCP where either: (i) the entity's SACP plus the potential for government support is above the GCP because it is of high systemic or moderate systemic importance (according to "Financial Institutions Rating Methodology"), in the country where it is domiciled; or (ii) the entity's SACP plus the potential for ALAC support is above the GCP (see "Financial Institutions Rating Methodology"). However, where we expect the nature and extent of extraordinary negative group intervention could impact the entity's creditworthiness, although to an extent sufficiently limited that a cap linked to the GCP would not apply, we may apply a one-notch negative adjustment when determining the potential ICR. This adjustment is to better capture our holistic view of potential extraordinary negative group intervention.

Holding Companies

71. For holding companies of corporate groups and nonregulated nonbank financial institutions, the ICR is typically the same as the GCP. For intermediate holding companies of corporate groups and nonregulated nonbank financial institutions, the ICR is typically the same as the rating on its core operating entities.

Holding companies of prudentially regulated financial services groups

72. Holding companies are typically reliant on dividends and other distributions from operating companies to meet their obligations. The rating of holding companies of prudentially regulated financial services groups reflects the difference in their creditworthiness relative to the group's operating entities. The rating differential is mainly due to the increased credit risk that arises from possible regulatory constraints to upstream resources and potentially different treatment under a default scenario.

73. For holding companies of prudentially regulated financial institution groups, the ICR is generally:

- One notch lower than the GCP if the GCP is 'bbb-' or higher; or
- At least two notches lower than the GCP if the GCP is 'bb+' or lower.

74. For holding companies of insurance groups, the ICR is generally:

- Two notches lower than the GCP if potential regulatory restrictions to payments are considered low in jurisdictions accounting for the majority of distributions (typically as measured by dividends, cash flows, or earnings) from operating entities to the holding company; or
- Three notches lower than the GCP if potential regulatory restrictions to payments are considered high in jurisdictions accounting for the majority of distributions (typically as measured by dividends, cash flows, or earnings) from operating entities to the holding company.

75. The notching from the GCP to derive the ICR of a holding company of a financial services group may be narrower than the standard notching in paragraphs 73 or 74, or potentially eliminated, if:

- The holding company directly controls multiple material operating units that are sufficiently diverse and independent such that the suspension of cash flows from any of its operating entities would not substantially weaken the holding company's financial position;
- The potential for regulatory restrictions to payments is significantly lower than we typically observe for prudentially regulated entities and is not adequately reflected in the standard notching;
- The holding company generates sufficient cash flows from its own business activities or from unregulated operating subsidiaries to meet its obligations; or
- The potential for regulatory restrictions on distributions from operating entities is mitigated by our expectation that the holding company will regularly maintain significant unencumbered cash or high-quality liquid fixed-income investments to meet its obligations.

76. The notching from the GCP to derive the ICR on a holding company of a financial services group may be wider than the standard notching in paragraphs 73 or 74 if:

- The holding company itself carries significant asset or liability risks that are not fully captured in our standard notching;
- There are elevated liquidity risks at the holding company, most notably when it has significant debt maturities and other financial obligations relative to its unencumbered cash and liquid assets held or to which is has ready access. For example, high double leverage for a financial institution can reflect elevated liquidity risks;
- There are heightened risks of regulatory constraints or other material restrictions to payments that are not adequately captured in the standard notching; or

- The GCP is higher than the group SACP owing to external extraordinary support that is not expected to accrue to the holding company. In this case, we apply the typical notching from the group SACP rather than the GCP.

77. If the GCP is 'b-' or lower, or if notching would otherwise result in a rating of 'CCC+' or lower, the ICR on a holding company is no lower than 'B-' unless the conditions for an ICR of 'CCC+' or lower are met (see "CCC criteria").

78. We typically notch down the ICR on an intermediate holding company of a financial services group or subgroup from the rating assigned to its core operating entities by applying the same notching we would to a holding company of the group. We may, however, narrow the notching or potentially eliminate the notching if we expect the group to provide extraordinary support for the subsidiaries of the intermediate holding company by investing in the intermediate holding company. We may widen the notching if there are additional risks relating to cash flows from its operating entities or risk relating to the expected extraordinary support from the group.

Rating Group Entities Above The Sovereign

79. The general criteria for rating a group member above the relevant sovereign rating, which is usually the country of domicile of the group member, are in ratings above the sovereign criteria (see Related Criteria).

80. The ICR on a group member is the lower of the potential ICR derived from these criteria or the relevant foreign currency sovereign rating. This would not be the case, however, in the situations outlined below, where we determine the group member's ICR as the highest of a, b, or c. Please also see paragraph 150.

(a) If the group member passes the appropriate sovereign stress test (without considering group or government support), the result from the combination of the potential ICR derived from these criteria (excluding uplift for group or government support) and the provisions in our ratings above the sovereign criteria;

(b) For a group member where the relevant foreign currency sovereign rating is lower than 'B-', the ICR is no lower than 'B-' (unless T&C restrictions in Ratings Above the Sovereign criteria are applicable) if the conditions for an ICR of 'CCC+' or lower are not met (see "CCC criteria"); or

(c) If we believe the group is willing and able to sufficiently support the group member during the stress associated with a sovereign default, the highest of (i) to (v) below:

- (i) For a group member that has a potential ICR based on a guarantee that meets our credit substitution criteria, the potential ICR;
- (ii) For a financial institution or insurance group member that has less than 10% exposure to the jurisdiction of domicile and we consider the risks (e.g. a deposit freeze or monetary-union exit) associated with that jurisdiction are immaterial, the potential ICR;
- (iii) For core group members of financial institution groups, the lower of the potential ICR derived from these criteria, or up to two notches above the relevant foreign currency sovereign rating;
- (iv) For core group members of insurance or corporate groups, the lower of the potential ICR derived from these criteria, or three notches above the relevant foreign currency sovereign rating; or
- (v) For highly strategic group members of insurance or corporate groups, the lower of the potential ICR derived from these criteria, or two notches above the relevant foreign currency

sovereign rating.

GLOSSARY

81. ALAC: Additional loss-absorbing capacity. These are securities issued by certain prudentially regulated entities (see Related Criteria) that can absorb losses at or near non-viability--for example, in the event of a bank resolution, in a way that reduces the risk of the bank defaulting, according to our definitions, on its senior unsecured obligations.

82. Captive finance subsidiary: A captive finance subsidiary (as opposed to a financing subsidiary) provides financing for the purchase of the group's products. (For a full definition, see "The Impact of Captive Finance Operations On Nonfinancial Corporate Issuers").

83. Captive (re)insurer: A member of an insurance, corporate, or financial institutions (FI) group that mainly insures risks of other group entities. Captive (re)insurers typically show a very high degree of integration with a group's financial and risk management strategy.

84. Double leverage (for financial institutions only): We define double leverage (DL) for FI groups as holding company investment in subsidiaries divided by holding company (unconsolidated) shareholder equity. Holding companies often issue hybrid capital securities that build regulatory capital. They invest the proceeds in operating subsidiaries as equity or as similarly structured hybrid securities. We calculate DL in two ways: (1) with a common equity double-leverage measure that treats hybrid capital as debt, and (2) with a total equity double leverage measure that treats hybrid capital as equity.

85. Equity affiliate: Also defined in our corporate criteria as "unconsolidated equity affiliates." These are entities that are not consolidated in an issuer's financial statements. Therefore, the earnings and cash flows of the affiliate are not typically included in our primary metrics (see "Corporate Methodology").

86. Extraordinary negative intervention: Potential extraordinary negative intervention by one or more members of a group. Examples include the extraction of unexpected extraordinary dividends or asset or cash stripping the issuer at the behest of the group to service other obligations of the group.

87. Extraordinary support: We consider support as extraordinary when it is entity specific, nonrecurring, and typically related to financial stress at the entity. Examples include but are not limited to recapitalization with common equity or hybrids, liquidity injections to the group member, or one-off transfers of risk from the group member.

88. Financial institution: Entities that are in-scope for our bank and nonbank FI methodologies.

89. Financial services sector: Consists of financial institutions and insurance companies.

90. Financial sponsor: We define a financial sponsor as an owner that does not have a long-term strategic interest in a company. Rather, the financial sponsor is a financial investment firm primarily motivated to increase the value of its investment by improving its management, capital, or both, typically with the ultimate goal of liquidating the investment. Financial sponsors include, but are not limited to, private-equity firms, hedge funds, and venture capital firms.

91. Holding company (may also be referred to as a group parent): A legal entity that is the owner of at least one group member that conducts business activities, though it may not carry out its own business activities (e.g. a non-operating holding company). A holding company may also provide services to subsidiaries such as investment and treasury management.

92. Insurance company (or insurers): Entities that are in scope for our insurance ratings methodologies.

93. Intermediate holding company: A legal entity that is a group member and legal owner of at least one other group member that conducts business activities, though it may not carry out its own business activities.

94. Parent: An entity with controlling or joint-control interest in another entity or a joint venture.

95. Prudentially regulated: This refers to the regulation of a financial services entity by one or more regulatory authorities who set standards for, among other things, capital adequacy and potential restrictions on distributions. We generally regard banks and insurers as prudentially regulated sectors.

96. This paragraph has been deleted.

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APPENDIX

103. This appendix provides additional information and guidance relating to the analytical application of these criteria.

Extraordinary Support In The Group Credit Profile

104. Table 3 gives examples of how we determine uplift for group support when the group credit profile (GCP) includes extraordinary support. In the example, the group stand-alone credit profile (group SACP) is 'bbb+', and we determine there is a high likelihood of potential extraordinary government support to the group from an 'A+' rated sovereign (both local and foreign currency). Under our bank criteria, we determine the potential GCP is 'a', which includes two notches of uplift for potential extraordinary government support. The GCP is 'a' as the relevant sovereign rating of 'a+' does not constrain the GCP below the potential GCP.

Table 3

Determining Uplift For Group Support--GCP Includes Extraordinary Support

	Financial Institutions Group	Bank Entity A	Bank Entity B	Insurance Entity C	Asset Management Entity D
Group Analysis					
Group SACP	'bbb+'				
Extraordinary support	+2 notches				
Potential GCP	'a'				
Relevant sovereign rating*	'a+'				
Passes sovereign stress test	N.A.				
Impact of sovereign constraint	0				

Table 3

Determining Uplift For Group Support--GCP Includes Extraordinary Support (cont.)

	Financial Institutions Group	Bank Entity A	Bank Entity B	Insurance Entity C	Asset Management Entity D
GCP	'a'				
Entity Analysis					
SACP		N.A.	'bbb'	'bbb-'	'a-'
Group status		Core	Strategically important	Strategically important	Strategically important
Relevant reference point for group support uplift		GCP	GCP	Group SACP	Group SACP
Uplift for group support		N.A.	+2 notches	+1 notch	0
Potential ICR		'a'	'a-'	'bbb'	'a-'
Relevant sovereign rating*		'a+'	'a+'	'a+'	'a+'
Passes sovereign stress test		N.A.	N.A.	N.A.	N.A.
Impact of sovereign constraint		0	0	0	0
Issuer credit rating		'A'	'A-'	'BBB'	'A-'

N.A.--Not applicable. *The relevant sovereign rating is in lowercase to indicate that it is being used as a component of the determination of GCPs and ICRs and is determined in accordance with our "Ratings Above The Sovereign" criteria.

105. The financial institution (FI) group in the example has four group members comprising a bank with core group status and three subsidiaries assessed as strategically important. In the case of bank A and bank B the reference point for determining uplift for group support is the GCP of 'a' because we expect extraordinary government support in the GCP would extend to the bank entities. As a core group member, the issuer credit rating (ICR) on bank A is 'A', equal to the GCP. The ICR on Bank B, a strategically important group member, is 'A-' because we cap the uplift for group support at one notch below the GCP. For the insurance and asset management entities, the relevant reference point for determining potential uplift for group support is the group SACP of 'bbb+' because we expect extraordinary government support in the GCP is not likely to extend to these entities. The ICR of strategically important insurance subsidiary C is 'BBB' because we cap the uplift for group support at one notch below the group SACP. Given the SACP of asset management subsidiary D is higher than the group SACP, the ICR is 'A-' since we do not constrain the ICR at the level of the group SACP. Had the SACP of subsidiary D been above the GCP, we would need to determine that it is an insulated entity for subsidiary D's ICR to exceed the GCP.

106. The approach laid out in the example applies if the expected extraordinary support in the GCP was from additional loss-absorbing capacity (ALAC) rather than from government support. If we determine that ALAC support in the GCP extends to the banking entities, the relevant reference point for determining any uplift for group support is the GCP. If we determine the ALAC support in the GCP is unlikely to extend to the insurance and asset management entities, the relevant reference point for determining any uplift for group support is the group SACP.

Impact Of Sovereign Constraint On GCP

107. Consider an example where the potential GCP is 'a-' and the relevant sovereign rating is 'bbb'. The GCP would be 'bbb' (assuming the group does not pass the sovereign stress test) because the GCP is the lower of the potential GCP ('a-') or the relevant sovereign rating ('bbb'). We determine the relevant sovereign rating by applying "Ratings Above the Sovereign" criteria and consider, at a group level, the relevant foreign currency sovereign rating, the sovereign stress test (if relevant), the maximum rating differential above the relevant sovereign rating, and any transfer and convertibility constraints that are relevant for the group's local currency ratings (for example, cross-default clauses).

Determining The Potential ICR

108. The potential ICR includes any adjustment defined in sector criteria to determine the ICR. In our analysis of insulated entities, the SACP plus the potential for government support or ALAC includes any adjustment defined in sector criteria to determine the ICR.

Impact Of Sovereign Constraint On ICR

109. A financial institution group might provide a bank group member with hybrid capital instruments that can absorb losses of the entity at or near nonviability in a way that reduces the risk of the entity defaulting, according to our definitions, on its senior unsecured obligations (we generally refer to such instruments as group internal loss absorbing capacity). In applying our Group Rating Methodology (GRM), we consider such instruments to be ALAC support for the entity instead of extraordinary group support, if the entity and the instruments otherwise meet the conditions detailed in our ALAC criteria. We generally consider such ALAC instruments in determining whether the entity passes the sovereign stress test, if we assume that the entity's host regulator would enforce loss absorption by these instruments in a sovereign default scenario.

Identifying The Group And Its Members

110. To determine the identity of the group parent for purposes of conducting GRM analysis, we assess both the existence of control along with our judgment as to the relevance of the entity to the group's overall credit quality.

111. As a result, the group parent can be, but is not necessarily, the ultimate holding entity in the group structure. Any number of holding companies above the group parent may have been established for a variety of purposes (for example, tax considerations, regulatory requirements, or prefabricated platforms for future equity partners). If they do not hold material liabilities or operating assets (directly or indirectly), we may consider them inconsequential to the group's overall creditworthiness. As such, we may exclude these holding companies from our group analysis.

112. There are several types of owners that may control an entity we are rating but that we may not recognize as group parents because of our judgment as to their irrelevance to the group's overall creditworthiness. For example, we generally do not consider natural persons who directly hold controlling shares in an entity to be group parents. However, natural persons or families may control their businesses through one or more holding companies. Such holding structures may include several successive layers of holding corporations, the relevance of which to the group's

overall creditworthiness we will assess as described above.

113. There may be other structural holding variations where a person or family holds controlling shares through a holding vehicle that may itself hold other minority or controlling shares in other companies with meaningful business operations. Such family-owned holding companies would not qualify as "family firms" because we expect "family firms" to be devoid of (directly or indirectly held) material assets or liabilities--with the exception of the controlling shares in the rated company. Alternatively, such family-owned holding vehicles may not have other material direct or indirect business activities, but may carry a meaningful level of debt or other liabilities. Where structural holding variations exist and we view them as material or meaningful, as described above, we may consider such holding companies to be relevant to the group's overall creditworthiness and, as a result, they could qualify as group parents because of their potential relevance to the credit risk of the entity.

114. Our consideration of nonprofit organizations (including nongovernmental organizations [NGOs]), cooperative organizations, certain funds (for example, those that do not have asset management fees as a key component of their business model), and investment holding companies as potential group parents depends on our view of both their control and relevance to the group's overall credit quality. When we expect such parents to play an active role in the group, including during times of credit stress, we may consider them a group parent. For example, the determination of whether to define nonprofit organizations (including NGOs) and cooperative organizations as the group parent largely depends on their role, which includes charter mandates, track record, and relevant local regulations.

115. We may consider a mutual or cooperative group in the regulated financial services sector as a group even in the absence of a group parent or equity shareholdings between entities. For example, there may be legal, contractual, regulatory, or governance considerations that lead us to conclude that control is present and the entities collectively form the economic equivalent of a group. An example of such a group is a cooperative where all the entities in the group enter into a joint and several guarantee, the regulator and tax authorities view the entities as a single group, and there is a central body that exercises control such that we conclude that the entities form a group for purposes of defining the group and group members.

Identifying The Group And Its Members--BNDES

116. We consider an entity a group member and include it in the GCP where it is part of an "economic group" owing to "cross-default" clauses on borrowings from Brazil's Banco Nacional de Desenvolvimento Economico e Social (BNDES).

Identifying The Group And Its Members--Subgroups

117. We may determine there are two or more entities within a group that have common characteristics, or features, that are sufficiently unique or distinct from the larger group that warrants an evaluation of this group of entities as a separate group (also referred to as a subgroup).

118. The inclusion of entities within a subgroup is notional and can be separate from how a company operates or reports, and may change over time. Notionally grouping entities through the determination of a subgroup could, for example, be based on entities' location in a particular country.

119. Classification and recognition of group support for a subgroup will reflect our evaluation of the likelihood of the subgroup benefiting from extraordinary group support, similar to our evaluation

of group entities. For example, we may capture a number of legal entities in a particular country that, while small relative to the larger group, are expected to receive support. Collectively, the entities may provide diversification and growth prospects within a larger group supporting a subgroup assessment.

120. A complex group can have more than one GCP where we determine a subgroup analysis is analytically relevant. For example, a subgroup analysis may be analytically relevant where there are material liabilities at the intermediate holding company of a subgroup. For an entity that is part of a subgroup, we may also consider (i) the extent of insulation of the entity from the subgroup, and (ii) whether group support would flow directly to the entity from the wider group or through the subgroup.

The Group SACP And GCP--Extraordinary Support

121. Potential sources of extraordinary external support to a group include ALAC support or support coming from a government. To determine the GCP of a subgroup, we also consider support from the wider group as a form of extraordinary external support. Similarly, the potential sources of extraordinary negative intervention can also emanate from a government or from a wider group (in the case of subgroups).

The Group SACP And GCP--Cross-Sector Groups

122. We could derive the group SACP using more than one sector rating methodology if we determine that no single sector rating methodology adequately captures our view of overall creditworthiness. We may combine the SACPs derived from various sector rating methodologies to determine a preliminary group SACP. We could modify this preliminary group SACP to reflect our holistic view of credit quality. This would include taking into consideration factors such as diversification, other group debt, and other positive or negative credit factors that may not be reflected in the underlying SACPs.

123. For instance, suppose there is a group parent that owns one corporate entity and one insurance entity where we believe no single sector rating methodology will result in a group SACP that reflects our view of overall creditworthiness. If, in this case, the individual SACPs are 'bb' and 'a', respectively, and we consider both to have equal influence on the overall creditworthiness of the group, we could average the SACPs resulting in a group SACP of 'bbb'. We could then adjust this according to our analytic judgment to derive the group SACP. For example, we may view diversification benefits as sufficient to raise the group SACP to 'bbb+'.

124. Alternatively, if we determine that the two entities above do not equally influence the overall creditworthiness of the group, but their influence comprises 75% and 25%, respectively, this would suggest a group SACP of one to two notches (representing the weighted average of the six-notch differential) above the 'bb' SACP. This would indicate a group SACP of 'bb+' or 'bbb-'. We may further adjust our result on the basis of analytic judgment to determine the group SACP.

Government-Related Entities

125. There can be specific circumstances where we may choose to apply our Government Related Entities (GRE) methodology, rather than a combination of GRE and GRM, when analyzing an entity classified as a GRE (see the "Rating GRE Subsidiaries" section in our GRE criteria.) For instance, this may occur when a GRE is ultimately owned by the government through a holding company or asset management company, and we believe that the GRE is controlled by the government. In such

circumstances, we may not view the holding company or asset management company as a group parent because we don't view it as relevant to the analysis.

Assigning The Issuer Credit Rating

126. Consider the following example that illustrates the potential ICR outcomes where we determine the SACP of a group member is 'bb' and the relevant reference point for determining uplift for group support is the 'aa-' GCP.

Table 4

Potential ICRs

Group Status	--Potential ICR--	
Core	GCP	'aa-'
Highly strategic	GCP -1 or GCP -2	'a+' or 'a'
Strategically important	SACP +3 or SACP +4	'bbb' or 'bbb+'
Moderately strategic	SACP +1	'bb+'
Nonstrategic	SACP	'bb'

127. In this example, the one-notch adjustment to determine the potential ICR is applicable since we have determined an SACP and the gap between the potential ICRs based on group status assessments of highly strategic ('a+') and strategically important ('bbb') is at least three notches (in this case there is a four-notch gap).

128. We may apply the one-notch adjustment to better capture our holistic view of potential extraordinary group support. If we assess the group member as highly strategic, we may determine the potential ICR is 'a+' or apply a negative one-notch adjustment such that the potential ICR is 'a'. If we assess the group member as strategically important, we may determine the potential ICR is 'bbb' or apply a positive one-notch adjustment such that the potential ICR is 'bbb+'.

Group Status Of Individual Members--Potential Sale Of An Entity

129. We may include uplift for group support, even if there is the potential for the sale of the entity, if we have sufficient information to believe the entity would be sold to a group that would be supportive of the entity's current creditworthiness. For example, if a leasing company were for sale and it was responsible for financing a significant portion of transportation assets in a given country, we could maintain the existing group status if we believe that the creditworthiness of the entity would be no lower following a sale. This underscores that we consider the impact of the potential sale on the entity's creditworthiness to the extent possible.

Group Status Of Individual Members--Determining An SACP

130. Determining an SACP is necessary for group members that have strategically important, moderately strategic, or nonstrategic group status. Determining an SACP is not typically necessary for core or highly strategic group members. However, assessing an SACP for a core or highly strategic group member can be required or analytically relevant in situations such as:

- In the event that group status diminishes;

- To determine the group SACP of a diverse group;
- When the group member is insulated;
- When the SACP (or the SACP + ALAC uplift) is above the group SACP and the group SACP is the relevant reference point for group support uplift;
- When rating hybrid instruments that are issued by the group member and we determine group support in the ICR does not benefit the hybrid instrument;
- When uplift for group support is limited by sovereign-related risk but the entity is likely to pass the sovereign stress test; or
- In the case of highly strategic group members that are eligible for a one-notch adjustment to the potential ICR (as described in table 1 and paragraph 42 of the criteria) to better reflect our holistic view of potential extraordinary group support.

Group Status Of Individual Members--Core Entities

131. A core group entity generally either constitutes a significant proportion of the consolidated group or is integrated with the group. An integrated group entity refers to an entity that depends on the rest of the group for its administrative and operational activities and its infrastructure. These operational factors render it highly likely to benefit from group support if required. Examples can include booking or cost centers, captive insurers, captive financing operations, and group entities that exist solely to issue debt or carry on treasury operations on behalf of a group.

132. While a core group entity has typically been operating for about five years or more, there may be cases where a core group member has a shorter operating history because, for example, it has been established to serve an important customer segment or to comply with regulatory or tax requirements.

Financing Subsidiaries--Financial Institution Group

133. When a financing subsidiary of a financial institution group is wholly owned but its sole activity is to raise debt on behalf of the holding company, it is typically assigned a rating as if it were a holding company. This may be the case, for example, for financing subsidiaries of banking groups where we determine the support flowing to the operating company and reflected in the GCP does not support to the same extent obligations associated with the financing subsidiary.

Financing Subsidiaries--Insurance Group

134. We generally do not assess the group status of a financing subsidiary of an insurance group as core. However, we may assign core group status to a financing subsidiary of an insurance group where all of the following apply:

- It plays an integral role in issuing hybrid instruments that qualify as regulatory capital for the insurer;
- Its sole activity is to raise such capital for the insurer. For example, there is a clear written irrevocable commitment to stand behind the hybrid instruments of the financing subsidiary, thus reducing the importance of the legal separation of the entities;
- It is wholly-owned by the operating insurance company;

- It shares a related corporate name; and
- Issuance by the entity is motivated by regulations in the relevant jurisdiction.

Investment Holding Companies

135. We may consider some investment holding companies (IHCs) (as defined in our article "Methodology: Investment Holding Companies") as group parents while we may determine that others are not group parents. This will depend on both the existence of control as well as our judgment as to the relevance of the entity to the group's overall credit quality. For example, IHCs that own a noncontrolling equity stake cannot be group parents because they do not have control, as defined in GRM criteria.

136. Where we determine that an IHC is a group parent, the group status of its investee companies cannot be any higher than moderately strategic, given the nature of the strategic and financing relationship between IHCs and their investee companies (see "Other Rating Considerations" section in "Methodology: Investment Holding Companies").

Project Developers

137. Where we determine that a project development company is a group parent (as defined in "Methodology For Rating Project Developers"), the group status of its group members is typically classified as nonstrategic or moderately strategic to the developer.

Insulated Entities--Minority Shareholders

138. The presence of significant minority shareholders can place meaningful limitations on the group's control of an entity. These limitations support the insulation of the entity from the rest of the group and contribute to a potential ICR on the entity that is two notches above the GCP. Many jurisdictions have specific regulations in place to protect the rights of minority shareholders vis-à-vis the ruling majority. Examples of effective rights that limit the control of a majority shareholder include the requirement to attain a majority vote from the minority shareholders, in order to undertake any material changes in the entity's financial or business policies, or to file for voluntary bankruptcy. Even without targeted favorable legislative treatment, an organized minority block with adequate board representation often has sufficient power to prevent dividend payments and to influence decision-making effectively. Such minority shareholders would be unaffiliated with the majority shareholder and would have an active interest and role in corporate governance and the rights to ensure that the entity is adequately capitalized to conduct its business operations with a long-term view.

Insulated Entities--Structural Safeguards

139. To determine whether we expect a regulator to act to protect the credit quality of an entity, we may look to publicly stated policies.

Insulated Entities--Banks

140. We do not apply our typical insulation analysis, as per paragraphs 65-67 of the criteria, if paragraph 70 of the criteria applies to determine insulation. In addition, we consider the impact of

the insulation on the group SACP (see paragraphs 27 and 28 of the criteria).

Holding Companies of Corporate Groups--Notching

141. As stated in paragraph 71 of the criteria, the ICR on holding companies of corporate groups and nonregulated nonbank financial institutions is typically the same as the GCP. However, we may rate a holding company below the GCP if we believe that tight regulatory oversight of its operating subsidiaries increases the credit risk of the holding company, vis-à-vis that of their regulated operating subsidiaries. This may happen, for example, in the regulated utilities, regulated transportation infrastructure, and regulated nonbank financial institutions sectors. In these sectors, there can be significant regulatory constraints on the upstreaming of funds sources to the holding company, at a time when such holding company may be heavily reliant on dividends and other distributions from its regulated operating subsidiaries to meet its obligations. In such instances, to differentiate the credit risk of the holding level from that of the regulated operating level, the ICR on the holding company may be:

- One notch lower than the GCP if the GCP is 'bbb-' or higher; or
- Up to two notches lower than the GCP if the GCP is 'bb+' or lower.

Holding Companies--Insurance Standard Notching

142. To determine the ICRs on holding companies of insurance groups, we consider potential regulatory restrictions to payments. Where we think the regulation of insurance companies results in a higher likelihood of constraints on the movement of cash flows to the holding company, we consider potential regulatory restrictions to payments as high--for example, in the U.S. and Israel. For other jurisdictions, we typically consider regulatory restrictions to payments as low.

Holding Companies--Narrower Notching

143. In determining whether to apply narrower than standard notching for a holding company, we typically assume holding companies of financial institution groups will not retain significant unencumbered cash as their primary role is to lend or invest cash to generate earnings. For holding companies of insurance groups, we typically expect more than one of the characteristics in paragraph 75 of the criteria to be sustainably present in order to narrow the notching. In determining whether to eliminate the notching for insurance groups and prudentially regulated financial institution groups, we typically expect the holding company to generate sufficient cash flows from its own business activities or from unregulated operating subsidiaries and we consider the regulatory environment. For example, in the U.S., elimination would be unlikely.

144. For some financial institutions, for example those that are rated speculative-grade and whose anchors (see the relevant respective frameworks) are low and already reflect a weak regulatory environment, we may narrow the gap (number of rating notches) between the holding company ICR and the GCP from the standard notching because the assumption of regulatory restrictions to payments typically reflected in the standard gap does not apply.

Holding Companies Of Prudentially Regulated Financial Services Groups--Liquidity

145.

For holding companies of financial services groups, we typically include committed undrawn capacity of liquidity facilities available for general corporate purposes when considering the available liquidity resources. We do not include uncommitted facilities, facilities that require encumbrance, or revolvers.

Holding Companies Of Prudentially Regulated Financial Services Groups--Financial Institutions

146. For financial institutions, high double leverage can create elevated liquidity risks for the holding company that may lead us to apply wider than standard notching. In the absence of offsetting liquidity at the holding company, we may consider double leverage as high if, for example, it exceeds 120%. Alternatively, if we view net income as particularly germane to our assessment of the group, we may consider if the nominal amount of double leverage exceeds two years' net income of the group, which would also indicate high double leverage.

Holding Companies Of Prudentially Regulated Financial Services Groups--Intermediate Holding Companies

147. Treatment of intermediate holding companies depends on the role and nature of constraints on the transfer of cash flow across the group. Consider an insurance subgroup headed by an intermediate holding company that is part of a prudentially regulated financial institution group. The GCP is 'a-' and the ICR of the holding company is 'BBB+'. We determine the insurance subgroup is core to the group and its group members are core to the subgroup. The ICRs on the insurance operating entities are 'A-'. The ICR of the intermediate holding company is 'BBB+', because we apply the same notching that we apply to the holding company of the group. Furthermore, we determine there are no additional considerations to widen or narrow the notching.

148. Consider another example, an insurance subgroup that is part of a corporate group. We determine the group status of the insurance subgroup is nonstrategic, and it is eligible for three notches of insulation from the group. The GCP is 'bbb', the ICR on the holding company is 'BBB', and the insurance subgroup GCP is 'a'. The ICRs on the insurance operating entities are 'A' because we have determined that they are core to the subgroup. Although the ICR of the holding company is at the same level as the GCP, we conclude that wider notching applies to the intermediate holding company to reflect risks relating to cash flows from its regulated operating entities on which it is reliant. We set the ICR of the insurance intermediate holding company at 'BBB' because we conclude that potential regulatory restrictions to payment are high and determine in this case to widen the holding company notching to three notches, in line with the standard notching for holding companies of insurance groups.

Rating Group Entities Above The Sovereign

149. We may assign ratings to group members above the relevant sovereign rating when specific factors lessen the expected influence of sovereign risk. We apply GRM to determine whether uplift for group support can result in an ICR on a group member being higher than the relevant sovereign rating.

150. We apply the transfer and convertibility (T&C) test in ratings above the sovereign criteria to determine whether to assign a foreign currency ICR on a group member above the T&C assessment. As a result, uplift for group support does not result in a group member's foreign

currency ICR being higher than the T&C for the relevant sovereign.

151. When considering whether uplift for group support can result in the rating of a financial institutions core group member exceeding the sovereign in which the group member operates, we consider the willingness and ability of the parent to support the group member such that it will pay its financial obligations on a full and timely basis. We also consider the likelihood of the group member remaining core in case of major stress in the country of domicile of the group member. When considering the ability of the group to support the group member during the stress associated with a sovereign default, we consider the size of the group member relative to the group, the rating differential between the GCP and the relevant sovereign foreign currency rating for the group member, and the extent of financial resources available at the group. We typically rate a core group member no more than one notch above the relevant sovereign rating. However, we may rate a core group member two notches above the relevant sovereign rating on the basis of group support when the group parent and core group member are based in countries that operate under a single regulatory and supervisory framework, are expected to remain part of a single monetary union, and where we consider that the risks of introduction of a deposit freeze or other controls will not affect the parent's ability to support full and timely payment of financial obligations by the group member.

152. Table 5 lists five examples of how sovereign constraints can affect the ICR on group members.

Table 5

The Effects Of Sovereign Constraints On Group Member ICRs

	Entity A	Entity B	Entity C	Entity D	Entity E
Sector	**Bank**	**Corporate**	**Insurance**	**Corporate**	**Bank**
Group SACP	'a'	'a'	'a'	'a'	'a-'
GCP	'a'	'a'	'a'	'a'	'a'
SACP	'bbb'	'bbb+'	'bbb'	'bbb'	'bbb'
Group status	Strategically important	Strategically important	Core	Highly strategic	Strategically important
Uplift for group support	+2 notches	+1 notch	+3 notches	+2 notches	+2 notches
Potential ICR	'a-'	'a-'	'a'	'a-'	'a-'
Relevant sovereign rating*	'bbb'	'bbb'	'bbb'	'bbb'	'bbb'
Passes sovereign stress test	N.A.	Yes	N.A.	N.A.	Yes
Impact of sovereign constraint	-2 notches	-1 notch	0	-2 notches	-1 notch
ICR	'BBB'	'BBB+'	'A'	'BBB'	'BBB+'

N.A.--Not applicable. *The relevant sovereign rating is in lowercase to indicate that it is being used as a component of the determination of GCPs and ICRs and is determined in accordance with "Ratings Above the Sovereign" criteria.

153. Entity A. The potential ICR is 'a-' (SACP + 3 notches, but capped at one notch below the GCP), and the ICR is 'BBB' as the group member's ICR is the lower of the potential ICR ('a-') and the relevant sovereign rating, which in this case is the foreign currency sovereign rating ('bbb'). Uplift for group support does not result in the ICR on the group member being higher than the relevant sovereign rating for a strategically important group member.

154. Entity B. In this case, the entity passes the sovereign stress test and the maximum rating

differential above the sovereign foreign currency rating is limited to two notches (in this example, the corporate operates in a sector where we view sensitivity to country risk as high). The potential ICR is 'a-' and the ICR is 'BBB+' as the potential ICR on the group member (excluding uplift for group support) is 'bbb+', which is above the relevant foreign currency sovereign rating for the group member, and the group member passes the appropriate sovereign stress test. Ratings uplift for group support does not result in the ICR assigned to the group member being higher than the relevant sovereign rating for a strategically important group member.

155. Entity C. The potential ICR is 'a' (equal to the GCP). As a core group member, uplift for group support can result in the ICR on a group member being higher than the relevant sovereign rating. We determine the group is willing and able to support the group member during the stress associated with a sovereign default. The ICR is 'A' as the ICR on the group member is the lower of the potential ICR ('a') or three notches above the relevant sovereign foreign currency rating (i.e. 'a' which is 3 notches above 'bbb').

156. Entity D. The potential ICR is 'a-' (i.e., GCP - 1 notch). As a highly strategic group member, uplift for group support can result in the ICR on the group member being higher than the relevant sovereign rating. However, we determine that the group is willing but unable to support the group member during the stress associated with a sovereign default. The ICR is 'BBB' as the ICR on the group member is the lower of the potential ICR ('a-') or the relevant sovereign foreign currency rating ('bbb').

157. Entity E. The GCP includes uplift for ALAC support and we expect the extraordinary support in the GCP to extend indirectly through the group to the entity. We also determine the entity is eligible for one notch of extraordinary ALAC support based on group internal loss-absorbing capacity provided from the group parent. The two notches of uplift for group support represent the greatest source of extraordinary support (before considering any relevant sovereign constraints), therefore the potential ICR on the bank is 'a-'. As a strategically important entity, uplift for group support does not result in the ICR on the group member being higher than the relevant sovereign rating ('bbb'). However, we determine that including the ALAC instruments would enable the entity to pass the sovereign stress test. The ICR is 'BBB+' as the group member's potential ICR (but excluding uplift for group support) is 'bbb+' (SACP of 'bbb' + one notch of uplift for ALAC support), which is itself higher than the relevant foreign currency sovereign rating for the group member, and the group member passes the appropriate sovereign stress test. In this case, uplift for ALAC support is the highest source of extraordinary support, after considering any relevant sovereign constraints.

REVISIONS AND UPDATES

This article was originally published on July 1, 2019.

Changes introduced after original publication (other than to criteria cross-references or the contact list):

- On Aug. 20, 2025, we republished the criteria to make nonmaterial changes. We added a cross reference in paragraph 80 to the related paragraph 150 of this criteria.
- On Dec. 17, 2024, we republished this criteria article to make nonmaterial changes to clarify the criteria intent in paragraph 64 with respect to insulation of group members that are the only cash flow resource for the repayment of debt issued by other group members above.
- On Oct. 31, 2023, we republished this criteria article to make nonmaterial changes. We archived "Guidance: Group Rating Methodology," July 1, 2019, and included its content--without any substantive changes--in a new appendix of this article.

- On Nov. 1, 2022, we republished this criteria article to make nonmaterial changes to clarify the criteria intent in paragraph 62 with respect to how we determine the GCP for interlocking groups.
- On Aug. 27, 2020, we republished this criteria article to make nonmaterial changes. We deleted a sentence from the first paragraph citing the publication of a guidance article because the reference to the related guidance was included in "Key Publication Information." We also deleted a bullet point referring to the effective date from the section "Key Publication Information" because the criteria are now effective in all markets. In addition, we deleted the "Impact On Outstanding Ratings" section, which was related to the initial publication of the criteria and no longer relevant. We also deleted outdated references from the "Related Publications" section, updated article references in paragraphs 57 and 59, and added a "Related Research" section.

RELATED PUBLICATIONS

Related Criteria

- Corporate Methodology
- Financial Institutions Rating Methodology
- Insurers Rating Methodology
- Rating Government-Related Entities: Methodology And Assumptions
- Ratings Above The Sovereign--Corporate And Government Ratings: Methodology And Assumptions
- Criteria For Assigning 'CCC+', 'CCC', 'CCC-', And 'CC' Ratings
- Guarantee Criteria
- Stand-Alone Credit Profiles: One Component Of A Rating
- Principles Of Credit Ratings

A complete list of S&P Global Ratings' criteria articles can be found on https://disclosure.spglobal.com/ratings/en/regulatory/ratings-criteria.

Related Research

- S&P Global Ratings Definitions

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This report does not constitute a rating action.

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF
BICKEY RIMAL
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Class Revenue Allocation**
Cost Allocation Studies

Dated: February 9, 2026

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Bickey Rimal, and my business address is 1300 19th Street NW, Suite 620, Washington, DC 20036.

Q. By whom are you employed and in what capacity?

A. I am employed by Concentric Energy Advisors, Inc. ("Concentric") as a Vice President.

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted direct and rebuttal testimony on behalf of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") that is identified as PPL Electric Statement Nos. 7 and 7-R, respectively. My rebuttal testimony was accompanied by PPL Exhibit Nos. BR-1R and BR-2R, which, collectively, consist of the allocated cost of service study ("ACOSS") based on PPL Electric's Pennsylvania jurisdictional costs and operating conditions for a fully projected future test year ("FPFTY") ending June 30, 2027.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal testimony is to respond to issues raised in the rebuttal testimony of other parties related to the Company's ACOSS, revenue allocation, Company's proposed residential customer charge, and unbundling of costs between default service and distribution. My surrebuttal testimony is limited to a discussion of certain issues raised by these witnesses in their rebuttal testimony, and the failure to address every

issue in each rebuttal statement submitted by witnesses for other parties does not mean or imply that I or the Company agrees with the positions taken by such parties with respect to those issues.

II. ALLOCATED COST OF SERVICE STUDY

Q. Please summarize the positions of the parties' witnesses that submitted rebuttal testimony relating to the Company's ACOSS.

A. Office of Consumer Advocate ("OCA") Witness Clarence Johnson disagrees with the positions taken by Office of Small Business Advocate ("OSBA") Witness Mark Ewen and PPL Industrial Customer Alliance ("PPLICA") Witness Billie LaConte, who accepted the results of the Company's ACOSS for purposes of revenue allocation in this case.[1] Specifically, Mr. Johnson's disagrees with the use of a minimum system study to identify the customer-related portion of distribution system costs in the Company's ACOSS.

Q. What is Ms. LaConte's position on Mr. Johnson's and Earth Justice Advocates ("EJA") Witness Karl Rabago's proposed modifications to the Company's ACOSS?

A. Ms. LaConte recommends that the Commission reject Mr. Johnson's and Mr. Rabago's proposed changes to the Company's ACOSS.[2] Ms. LaConte disagrees with Mr. Johnson's criticism of the minimum system study as well as his proposal to classify the entire primary distribution network costs as demand-related.[3] Ms. LaConte also disagrees with Mr.

[1] OCA Statement 4R, pp. 3, 4 and 9.
[2] PPLICA Statement No. 1R, p. 8.
[3] PPLICA Statement No. 1R, pp. 6-7.

Rabago's proposal to rely on what he characterizes as the "basic customer method" to allocate distribution system costs in the ACOSS. [4]

Q. Do you agree with Ms. LaConte?

A. Yes. As explained in my rebuttal testimony, distribution system costs are incurred to move electricity from generation and transmission facilities to individual customers that are distributed geographically throughout PPL Electric's service territory. A significant portion of those costs is incurred regardless of the peak demand of the customers. Increases or decreases in demand do not result in proportionate increases or decreases in the number of poles and miles of conductors and conduits required to distribute electricity geographically. For example, if the load of customers in PPL Electric service territory was significantly reduced, but the number of customers was unchanged, we would not expect the number of poles and miles of wires in the service territory to decrease by the same proportion. The reason we classify a portion of the distribution system costs as customer-related is that the distribution system exists to deliver electricity to hundreds of thousands of customers who are widely spread throughout the Company's service territory. Most of those costs are unrelated to peak demand.

Q. Is the classification of certain distribution plant as partially customer-related and partially demand-related a recognized industry practice?

A. Yes. As explained in my rebuttal testimony, the National Association of Regulatory Utility

[4] PPLICA Statement No. 1R, pp. 7-8.

Commissioners ("NARUC") *Electric Utility Cost Allocation Manual* ("NARUC Manual") dedicates an entire chapter to the classification and allocation of distribution plant (Chapter 6). All major electric distribution companies in Pennsylvania classify a portion of their distribution plant as being both demand-related and customer-related. In addition, the Commission has approved the use of minimum system studies in the past, for PPL Electric and other electric distribution companies, to identify the portion of distribution system costs that are customer related.

Q. What is Mr. Ewen's position on the Company's ACOSS?

A. At page 9, Mr. Johnson's summarizes OSBA Witness Ewen's position, as follows: "Mr. Ewan expresses agreement with PPL's CCOSS [Class Cost of Service Study] and appears to accept the Company's revenue allocation because it is 'directionally' consistent with the CCOSS."

Q. Do you agree with Mr. Ewen's assessment as summarized in Mr. Johnson's rebuttal testimony?

A. Yes, I do, for the same reasons I set forth in my discussion, above, responding to Mr. Johnson's criticism of Ms. LaConte's acceptance of the Company's ACOSS.

III. REVENUE ALLOCATION

Q. Please summarize the positions of the parties' witnesses that submitted rebuttal testimony relating to the Company's proposed revenue allocation.

A. The following is a brief summary of the parties' positions concerning the Company's proposed revenue allocation.

- Mr. Johnson states that "[i]f the Commission is inclined to accept some easing of the mitigation cap, my recommendation is to adopt a 140% cap." [5]
- Ms. LaConte recommends that the Commission reject Mr. Johnson's and Mr. Rabago's proposed changes to the Company's ACOSS.[6] She supports a 1.3 times the system increase cap for revenue allocation.[7]
- Mr. Ewen supports the Company's proposal to cap the rate increase at 1.5 times the system average increase. [8]

Q. What is Mr. Johnson's position on the Company's proposed revenue allocation?

A. At pages 7-8 of his rebuttal testimony, Mr. Johnson states "[i]f the Commission is inclined to accept some easing of the mitigation cap, my recommendation is to adopt a 140% cap. This provides more mitigation than proposed by the Company but still recognizes the importance of CCOSS results. Moreover, if the Commission adopts the OCA's CCOSS result, application of the 130% cap may be reasonable and appropriate, given the more significant impact on LP-4 customers."

[5] OCA Statement 4R, p. 7.
[6] PPLICA Statement No. 1R, p. 8.
[7] PPLICA Statement No. 1R, p. 11.
[8] OSBA Statement No. 1-R, p. 4.

Q. Is there any merit to Mr. Johnson's recommendation to lower the cap on individual class increases to 140% of the system average increase?

A. As explained in my direct and rebuttal testimony, the main goal of capping the increase to any class at 1.5 times (150% of) the system average increase, coupled with no reduction to any rate class, was to reduce inter-class subsidies and move classes closer to their cost of service, while ensuring the impact on any one particular class is moderated. Lowering the cap to 140% of the system average increase does not reduce the inter-class subsidies between the classes sufficiently and, therefore, the Company should continue to adhere to a cap on class increases of 1.5 times the system average increase.

Q. Should the Commission adopt a cap on individual class increases of 130% of the system average if, as Mr. Johnson proposes, it accepts the OCA's ACOSS?

A. No. As explained above and in my rebuttal testimony, Mr. Johnson's criticism of the Company's ACOSS is unfounded. As discussed earlier, the Company has relied on the same methodology approved previously by the Commission, and that methodology is consistent with the NARUC Manual and industry standards. Therefore, it is neither necessary nor appropriate to make any modifications to the Company's ACOSS and, correspondingly, there is no valid basis to adopt a cap of 130% of the system average increase based on OCA's ACOSS.

Q. What is Mr. Ewen's recommendation regarding the revenue increase cap in his rebuttal testimony?

A. At page 4, Mr. Ewen agrees with the Company's cap and states that "[f]or the purpose of this proceeding, I also support the Company's cap limiting rate increases to 1.5 times the system average."

Q. What is Ms. LaConte's recommendation regarding the revenue increase cap in her rebuttal testimony?

A. At page 11, Ms. LaConte supports a cap on the increase to any class of 1.3 times (130% of) the system increase.[9]

Q. Do you agree with her proposal?

A. No. As discussed earlier and in my rebuttal testimony, a cap of less than 1.5 times the system average increase does not reduce inter-class subsidies sufficiently and does not move classes closer to their cost of service.

IV. RESIDENTIAL CUSTOMER CHARGE

Q. At pages 10-12 of his rebuttal testimony, Mr. Johnson responds to the direct testimony of Sustainable Energy Fund ("SEF") Witness John Costlow. What did Mr. Costlow propose, and how did Mr. Johnson respond in his rebuttal testimony?

A. Mr. Johnson summarizes Mr. Costlow's position on the residential customer charge at page

[9] PPLICA Statement No. 1R, p. 11.

10 of his rebuttal testimony, stating "Mr. Costlow argues that the PPL proposed customer charge is too low and should be increased to the full cost ($42 per month) based on the Company's CCOSS." Mr. Johnson opposes Mr. Costlow's proposal and, in so doing, contends that the cost of $42 per month is not an accurate representation of customer costs because it includes the customer component of "distribution lines, poles, underground facilities, and transformers" as determined by the Company's minimum system study.[10] At the outset, it should be noted that the Company has not proposed increasing the residential customer charge to the full customer cost that includes the customer component of distribution costs identified by the minimum system study. Rather, PPL Electric is proposing a customer charge of $17.00 per month. The basis for the Company's proposed residential customer charge is also addressed by Company Witness Steven Wishart in PPL Statement No. 8-SR.

Q. Have you previously identified what customer costs would be if the customer component of the distribution system were removed from the calculation of total customer costs?

A. Yes. I provided that calculation in Table 1, at page 19 of my rebuttal testimony, which shows that even excluding the customer-related component of distribution costs, the remaining customer costs total $22.27, which is still well above the Company's proposed residential monthly customer charge of $17.00.

[10] OCA Statement 4R, p. 11.

Q. Do you have any other area of disagreement with Mr. Johnson's rebuttal testimony responding to Mr. Costlow?

A. Yes, Mr. Johnson cites, and relies upon, the Commission's 2020 decision in *Pa. P.U.C. v, Citizens' Electric Co. of Lewisburg PA.*[11] Mr. Johnson contends that Citizens' Electric "proposed a similar shifting of fixed costs to the customer charge" and that the Commission rejected the utility's position, stating "[w]e do not believe that this type of rate structure represents sound regulatory policy or best serves the public interest."[12] However, Mr. Johnson has seriously mischaracterized both what Citizens' Electric proposed in that case and the Commission's decision to reject Citizen Electric's proposal.

Q. What did Citizens' Electric actually propose in the case Mr. Johnson cites?

A. Contrary to Mr. Johnson's characterization, Citizens' Electric did not propose including *only* customer-related costs in its customer charge. Rather, as the Commission explained in its Order, Citizens' Electric also proposed to include costs that were explicitly demand-related:

> Citizens proposes to increase the monthly customer charge for residential customers from $11.24 to $15.00, with the balance of the revenue target to be recovered from the volumetric kWh charge. This proposed increase of 33.5% in the RS class customer charge reflects the Company's proposal to begin including a small portion of demand costs (equal to the minimum demand for residential customer pursuant to the ACCOSS) through its residential monthly customer charges. Specifically, Citizens proposed to base its residential customer charge on two components: (1) *customer-related costs* totaling $12.94 of the $15.00 proposed customer charge, which have been historically included in the fixed monthly charge, and (2) *demand-related costs* totaling $2.06 of the $15.00,

[11] Docket No. R-2019-3008212 (Apr. 14, 2020).
[12] OCA Statement 4R, p. 12.

> representing a portion of residential demand costs. Specifically, Citizens explained that the $2.06 represents the cost of 0.38 kW-month per user, based on the $5.40 per kW-month demand costs for the RS class set forth in Schedule E1-B of Citizens (HSG-1). Citizens St. 1 at 32. [13]

As the portion of the Commission's Order quoted above demonstrates, the *Citizens' Electric* Order does not support the proposition that any portion of customer-related costs should be disregarded in assessing the costs that may be included in a residential customer charge. Instead, *Citizens' Electric* supports a much narrower proposition that *demand-related* costs should not be included in computing *customer charge*. As I explained in my direct and rebuttal testimony, my calculation includes only customer-related costs and, as shown in Table 1 of my rebuttal testimony, even if the customer component of distribution system costs determined by my minimum system study were excluded, the remaining customer-related costs are higher than the Company's proposed $17.00 residential customer charge.

V. UNBUNDLING OF COSTS

Q. What is Mr. Johnson's recommendation regarding unbundling costs proposed by Mr. Lacey in his direct testimony?

A. Similar to the Company's position, Mr. Johnson disagrees with Mr. Lacey's recommendation that the Commission direct the Company to "conduct an exercise to unbundle all of PPL Electric's costs to serve customers and to allocate those costs

[13] *Pa. P.U.C. v. Citizens' Electric Co. of Lewisburg PA*, Docket No. R-2019-3008212 (Apr. 14, 2020) at p. 138 (emphasis in the original). Citizens' Electric explained its decision to include a minimum level of demand in the customer charges as follows: "To recognize cost of service in the proposal, Citizens' chose a demand level (0.38 kW) attained by 99% of the RS accounts at least annually, indicating that more than 98% had demand of 1.0 kW at least once per year." *Citizens' Electric* at page 139.

appropriately to default service and distribution-only customers to facilitate a much more fair and competitive electricity market."[14] Mr. Johnson states "[t]o the extent that Mr. Lacey is requesting that certain indirect costs should be shifted onto default customers, I disagree with his recommendation."[15] Similar to the Company's rebuttal, Mr. Johnson also points to the fact that the Commission has already ruled on this issue in PECO Electric's 2018 base rate case by rejecting this proposal.

Q. How does default service furnished by PPL Electric differ from the provision of generation supply by third-party competitive suppliers, according to Mr. Johnson?

A. At page 14, Mr. Johnson states "[i]n its role as default service provider, PPL must be prepared to meet the requirements of serving 100% of residential customers at any time. As such, PPL's default costs are not avoidable as PPL must stand ready to serve at all times. For that reason, the default service provider's obligations are not the same as EGS providers, and it is not reasonable to "force" the default service cost to be comparable to EGS costs."

Q. Do you agree with Mr. Johnson's assessment on this point?

A. Yes.

Q. Did any other witness comment on Mr. Lacey's recommendation to unbundle the costs?

[14] RESA St. No. 1, pp. 4-5.
[15] OCA Statement 7R, p. 13-14.

A. Yes. OCA Witness Alexander recommends that Mr. Lacey's recommendation to unbundle and allocate costs between default service and distribution-only customers should be rejected.[16] At page 6, Ms. Alexander states, "[t]his same proposal has been made by RESA and routinely rejected and/or not adopted in many default service proceedings."

Q. Do you agree with Ms. Alexander on this point?

A. Yes. As explained in my rebuttal testimony, the distribution revenue requirement in this proceeding is not related to providing supply services and, therefore, there are no costs to "unbundle" and allocate differently between default service and distribution service. The costs the Company incurs to furnish distribution service will continue to be incurred whether or not there are any default service customers. As explained in my rebuttal testimony, the Commission rejected a similar unbundling proposal for PECO Energy[17], and the Commonwealth Court of Pennsylvania affirmed the Commission's decision.[18]

VI. SUMMARY AND CONCLUSIONS

Q. Please describe your summary and conclusions.

A. The proposed changes to the ACOSS and revenue allocation are without merit and, as a result, PPL Electric's proposed ACOSS and revenue allocation are properly based on cost causation and accepted cost of service principles. I have listed below my specific conclusions and recommendations in response to the rebuttal testimony of intervenors' that

[16] RESA St. No. 1, p. 6.
[17] *Pa. P.U.C. v. PECO Energy Co.*, Docket No. R-2018-3000164 (Dec. 20, 2018), p. 74.
[18] *NRG Energy, Inc. v. Pa.P.U.C.*, Pa. Cmwlth. Ct., No. 58 C.D. 2019 (Jun. 2, 2020).

I addressed above:

- The Commission should accept the results of the Company's ACOSS provided in rebuttal as reasonable since it is based on cost causation and continues to employ the methodology previously approved by the Commission.
- The Commission should continue to accept the classification of certain distribution assets (poles, conductors, and line transformers) as being both customer-related and demand-related and reject any claims to classify these distribution assets as being solely demand-related, since increases or decreases in demand do not result in proportionate increases or decreases in the number of poles and miles of conductors and conduits required to distribute electricity geographically.
- The Commission should accept the revenue allocation and mitigation measures proposed by the Company because they reduce the inter-class subsidies and move classes closer to their cost of service, while ensuring that the impact on any one particular class is moderated.
- The Commission should reject Mr. Johnson's attempt to rely upon its 2020 decision in *Citizens' Electric* because that case does not stand for the proposition advanced by Mr. Johnson that customer-related costs may be excluded from consideration in determining costs recoverable in the customer charge.
- The Commission should reject any proposal to further "unbundle" PPL Electric's cost between default service and distribution service because the costs PPL Electric recovers in distribution rates properly reflect costs it actually incurs to provide that service. Further "unbundling" is neither necessary nor appropriate, as the

Commission and the Commonwealth Court have previously held for another electric distribution company.

Q. Does this conclude your prepared surrebuttal testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF
STEVEN W. WISHART
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Affordability**
Rate Design

Dated: February 9, 2026

I. INTRODUCTION

Q. Please state your name, position, and business address.

A. My name is Steven W. Wishart. I am an Assistant Vice President with Concentric Energy Advisors, Inc. ("Concentric"). My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752.

Q. Did you previously submit testimony in this proceeding?

A. Yes, I previously submitted direct and rebuttal testimony on behalf of PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), which were marked as PPL Electric Statement No. 8 and PPL Electric Statement No. 8-R, respectively.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal testimony is to respond to specific issues raised in the rebuttal testimony of other parties that relate to rate design and customer bill impacts addressed in my prior testimony. In particular, my surrebuttal testimony addresses: (1) concerns raised by the Office of Consumer Advocate ("OCA") regarding the treatment of Rate Schedule RTS and the Company's proposal to transition remaining RTS customers to Rate Schedule RS; (2) rebuttal testimony of OCA and the Environmental Intervenors ("EI") addressing residential electric vehicle ("EV") rate design and proposals for a broadly available residential time-of-use ("TOU") rate; and (3) affordability and residential customer charge arguments raised in rebuttal testimony by OCA and the Sustainable Energy Fund ("SEF").

My surrebuttal testimony is limited in scope and is intended to clarify the record and explain why the rebuttal testimony does not alter the conclusions or recommendations presented in my direct and rebuttal testimony. I do not present new rate proposals or bill impact analyses in this surrebuttal testimony.

Q. Are you sponsoring any exhibits with your surrebuttal testimony?

A. No.

II. RESIDENTIAL THERMAL STORAGE ("RTS")

Q. Did any parties raise concerns regarding Rate Schedule RTS in their rebuttal testimony?

A. Yes. OCA Witness Mr. Clarence Johnson raised concerns regarding the treatment of Rate Schedule RTS under PPL Electric's proposed mitigation cap and class cost allocation framework.[1]

Q. What specific concerns does OCA Witness Johnson raise with respect to RTS?

A. Mr. Johnson focuses on the class-level cost allocation results for RTS under PPL Electric's proposed mitigation cap scenarios and characterizes those results as creating the potential for significant impacts on RTS customers. In discussing those impacts, however, Mr. Johnson acknowledges that the magnitude of any increase for RTS customers is not determined by the class cost allocation alone but instead depends on whether the Pennsylvania Public Utility Commission ("Commission") adopts PPL Electric's proposal

[1] OCA Statement 4R pp. 4, 8-9

to transition RTS customers to the standard Residential Service ("RS") tariff. Specifically, Mr. Johnson states:

> "Not necessarily. The impact depends on whether the Commission adopts PPL's proposal to roll RTS customers onto the RS tariff. If it is adopted, the magnitude of increase for current RTS customers is likely to be dictated by the difference between standard residential rates and current RTS rates."[2]

This acknowledgment confirms that the class-level allocation results cited by Mr. Johnson do not, by themselves, determine customer bill impacts.

Q. How are OCA Witness Johnson's RTS concerns addressed in the Company's surrebuttal?

A. To the extent Mr. Johnson's concerns relate to the allocation of costs and revenues to the RTS class under the Company's proposed mitigation cap, those issues are addressed by PPL Electric Witness Rimal. My surrebuttal testimony does not address class cost allocation or mitigation cap mechanics, and nothing in Mr. Johnson's rebuttal testimony identifies a flaw in the rate design or customer billing treatment applicable to RTS customers.

Q. Why does PPL Electric continue to recommend eliminating RTS and transitioning these customers to RS?

A. As discussed in my rebuttal testimony, PPL Electric's proposal to eliminate Rate Schedule RTS and transition the remaining customers on this schedule to Rate Schedule RS is driven by the fact that RTS is a legacy tariff that no longer reflects distinct service characteristics

[2] OCA Statement 4R, p. 9.

or operational benefits. RTS was originally designed to serve customers with electric thermal storage systems that provided load management benefits to the system. No party asserts that RTS customers today continue to provide distinct load management services that would justify maintaining RTS as a separate rate schedule.[3]

While PPL Electric is mindful of bill impacts associated with transitioning customers from RTS to RS, retaining RTS solely to moderate those impacts would preserve an outdated rate structure that lacks a current cost-based or operational justification. Maintaining RTS as a separate rate schedule also creates the potential for cross-subsidization within the residential class by continuing differential rate treatment that is no longer supported by differences in service or cost causation. For these reasons, nothing in OCA Witness Johnson's rebuttal testimony alters my conclusion that eliminating RTS and transitioning customers to RS is reasonable, appropriate, and consistent with sound rate design principles.[4]

III. RESIDENTIAL ELECTRIC VEHICLE RATES AND TIME-OF-USE RATE DESIGN

Q. Did any parties raise issues related to EV rate design or EV programs in their rebuttal testimony?

A. Yes. OCA Witness Mr. Matthew Hoyt addressed EV rate design and EV program issues in rebuttal testimony, responding primarily to the direct testimony of EI Witness Mr. Ron Nelson regarding PPL Electric's proposed EV program and related rate design considerations.[5]

[3] PPL Electric Statement No. 8-R, pp. 20–22.
[4] PPL Electric Statement No. 8-R, pp. 21–22.
[5] OCA Statement 5R, pp. 1–2.

Q. What is the nature of the disagreement between Mr. Hoyt and Mr. Nelson?

A. Mr. Nelson recommends that PPL Electric adopt a broadly available, optional residential TOU rate that would be marketed to EV customers but open to all residential customers. Mr. Nelson argues that such a rate would better align price signals with off-peak EV charging and advance electrification goals.[6]

Mr. Hoyt does not oppose encouraging off-peak EV charging, but he disagrees with adopting a broadly available residential TOU rate in this proceeding. Mr. Hoyt emphasizes that implementing a residential TOU rate represents a fundamental change to residential rate design and should not be adopted without extensive analysis, customer testing, and evaluation of bill impacts, participation levels, and equity considerations.[7]

Q. Why is adopting a broadly available residential TOU rate a significant undertaking?

A. Residential TOU rates are complex to design, implement, and evaluate. Based on my professional experience overseeing a multi-year residential TOU research pilot while at Xcel Energy, developing a residential TOU rate requires substantial investment in customer education, data collection, billing system changes, and rigorous measurement and verification. That effort spanned several years and cost millions of dollars before any decision was made regarding permanent rate adoption.

That experience demonstrated that customer understanding, enrollment behavior, and actual load shifting vary widely and cannot be assumed. As a result, residential TOU

[6] EI Statement No. 1, pp. 55–61.
[7] OCA Statement 5R, pp. 6–8.

rates are typically introduced only after extensive pilot testing and evaluation, rather than through immediate implementation as an optional rate available to all customers.

Q. What additional concerns arise with optional residential TOU rates?

A. Optional residential TOU rates present a risk of revenue erosion if customers can reduce their bills simply by switching rates without changing their usage behavior in a way that reduces system costs. Some customers naturally use a greater share of electricity during off-peak hours due to base-load characteristics such as additional refrigerators, freezers, or other continuously operating equipment. These customers may experience bill reductions under a TOU rate without making any behavioral changes or contributing to peak load reduction.

If customers receive bill reductions without corresponding reductions in system costs, the resulting revenue shortfall must be recovered from other customers in a future rate case. Providing bill discounts without meaningful changes in usage behavior or cost causation is not sound rate design and does not advance affordability on a system-wide basis.

Q. How do these considerations inform your response to the issues raised by Mr. Hoyt and Mr. Nelson?

A. Mr. Hoyt's rebuttal testimony appropriately recognizes that adopting a broadly available residential TOU rate is a major policy and rate design decision that should not be made without a comprehensive supporting record. While encouraging off-peak EV charging is

an important objective, that goal can be pursued through targeted programs and pilot efforts rather than immediate adoption of a permanent residential TOU rate.

Nothing in Mr. Nelson's testimony provides the level of analysis necessary to justify such a fundamental change to residential rate design in this proceeding. Accordingly, Mr. Hoyt's recommendation to reject EI's proposed residential TOU rate without prejudice is reasonable and consistent with prudent rate design practice.

IV. AFFORDABILITY AND RESIDENTIAL CUSTOMER CHARGE

Q. Were affordability or customer charge issues addressed in rebuttal testimony that relate to rate design issues discussed in your testimony?

A. Yes. Affordability and customer charge issues are addressed in rebuttal testimony by SEF Witness Mr. John Costlow and OCA Witness Mr. Roger Colton, primarily in the context of how fixed charges and volumetric rates affect different customer usage patterns.

Q. What affordability and customer charge claims do Mr. Costlow address in his rebuttal testimony?

A. Mr. Costlow responds to claims advanced by Energy Justice Advocates Witness Mr. Karl Rábago, Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") Witness Mr. Patrick Cicero, and OCA Witness Mr. Clarence Johnson that higher fixed customer charges disproportionately harm low-income customers because such customers are generally low-usage customers. Mr. Costlow explains, using PPL Electric usage data, that many low-income customers, particularly those using electric

space heating, have usage levels that are comparable to or higher than non-low-income customers. Based on this analysis, Mr. Costlow concludes that reducing customer charges does not necessarily advance affordability objectives and may instead shift costs to other customers in a manner that is inconsistent with cost causation principles.[8]

Q. How does Mr. Colton respond to Mr. Costlow's direct testimony regarding affordability and customer charges?

A. Mr. Colton disputes Mr. Costlow's conclusions by arguing that low-income customers, when evaluated across the broader residential population, tend to be lower-usage customers and that higher fixed customer charges limit customer control over bills. Mr. Colton advocates greater reliance on volumetric rate recovery as a means of addressing affordability concerns and criticizes the use of fixed charges that are not closely aligned with minimum customer costs.[9]

Q. Do the rebuttal arguments raised by Mr. Costlow and Mr. Colton identify flaws in PPL Electric's proposed customer charge or overall rate design?

A. No. While Mr. Costlow and Mr. Colton disagree regarding the relationship between income levels, usage patterns, and the appropriate balance between fixed and volumetric charges, neither witness identifies a defect in the structure of PPL Electric's proposed rates or presents an alternative customer charge supported by a cost-of-service analysis. The customer charge arguments raised in rebuttal testimony are policy-based perspectives on

[8] SEF Statement No. 1-R, pp. 3–5.
[9] OCA Statement 8R, pp. 1–10.

affordability rather than demonstrations that PPL Electric's proposed rate design is unreasonable or unsupported by the record.

Q. How should the Commission evaluate the affordability and customer charge claims raised in rebuttal testimony?

A. As discussed in my rebuttal testimony, affordability concerns should be evaluated in the context of total customer bills and with appropriate consideration of cost causation. Distribution rates are only one component of overall electric bills, and long-term data show that PPL Electric's distribution rates remain below national benchmarks. Modifying customer charges or other elements of rate design to provide generalized bill reductions, without corresponding reductions in system costs, risks creating revenue shortfalls that must be recovered from other customers in future rate cases. Nothing in the rebuttal testimonies of Mr. Costlow or Mr. Colton alters my conclusion that PPL Electric's proposed customer charge and overall rate design appropriately balance affordability considerations with cost causation principles.[10]

Q. Does this conclude your surrebuttal testimony?

A. Yes, it does.

[10] PPL Electric Statement No. 8-R, pp. 14–19.

PPL Electric Statement No. 14-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF
GREGORY OLSEN
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Interconnection Process for Customer-Generators**

Dated: February 9, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Gregory Olsen, and my business address is 827 Hausman Rd. Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation ("PPL Corp."), as Supervisor – Distribution Interconnections & Tariff Rules.

Q. Have you previously filed testimony in this matter?

A. Yes. I previously submitted direct testimony (PPL Electric St. No. 14) and rebuttal testimony (PPL Electric St. No. 14-R) on behalf of the Company.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal is to respond to testimony by Customer-Generator Coalition ("CGC") Witness Sharfman regarding the Company's interconnection process for customer-generators.

Q. Are you sponsoring any exhibits or schedules as part of your surrebuttal testimony?

A. No.

II. INTERCONNECTION PROCESS FOR CUSTOMER-GENERATORS

Q. CGC Witness Sharfman makes various claims about the Company's interconnection process for customer-generators, including the Company's Interconnection Impact Review ("IIR"), the deposits that must be paid by customer-generators for necessary distribution system upgrades, and the speed at which these generating facilities connect to PPL Electric's distribution system. (CGC St. No. 1-R, pp. 5-6, 11-12.) Do you have any initial observations?

A. Yes. I am advised by counsel that if CGC had issues with the Company's IIR process, the deposits required under the existing or proposed Retail Tariff, or any alleged delays in interconnecting their projects, such issues should have been raised in CGC's direct testimony. *See* 52 Pa. Code § 5.243(e). In fact, after describing the IIR process, Mr. Sharfman provides the total amount of "costs" that CGC members have paid to PPL Electric for their projects and what is the remaining balance owed to PPL Electric. (CGC St. No. 1-R, pp. 5-6.) This testimony is not provided in response to any party's direct testimony. From my perspective, this testimony is simply supplementing his direct testimony as opposed to rebutting another party's testimony.

Q. Setting those issues aside, could you please provide a summary of the Company's interconnection process, including the IIR?

A. Yes. The Commission's regulations provide four different levels of review for interconnection applications. *See* 52 Pa. Code §§ 75.37-75.40. Relevant here, the no-load customer-generators' projects, like those undertaken by the CGC members, fall under the

Level 3 interconnection review process. *See id.* § 75.39. This process is used when: (a) the small generation facility has a nameplate capacity of 2 MW or less; and (b) the facility did not qualify under the Level 1 or Level 2 review procedures or was reviewed under one of those review procedures but was not approved for interconnection. Additionally, the Company uses the Level 3 review process when the small generator facility: (a) has an electric nameplate capacity of 5 MW or less; (b) is less than 5 MW and not certified; or (c) is less than 5 MW and non-inverter-based. The Level 3 review process is also utilized when the interconnection request is considered but not approved under a Level 2 or Level 4 review if the interconnection customer submits a new interconnection request for consideration under Level 3.

When an interconnection application is submitted, PPL Electric evaluates whether the request is complete. If a request is found to be incomplete, the applicant is informed and the missing and/or incorrect materials are identified. Once it is determined that a request is complete, the applicant pays an application fee, and PPL Electric's engineers review the applicant's one-line diagram. The applicant's one-line diagram is approved if it matches the application information and complies with PPL Electric's Rules for Electric Meter and Service Installations ("REMSI") and the Second Distributed Energy Resources ("DER") Management Plan. The applicant's project is then placed in the interconnection queue, with its position determined by the date and time that PPL Electric received all of the following: a valid interconnection request, the applicable interconnection application fee, and the approved one-line diagram.

After the requisite approvals and fees, the Company begins the IIR process on a

first-come, first-served basis. The IIR process is when PPL Electric's engineers model the impact of the proposed project on the Company's distribution system based on the project's design, location, size, and type of generation. The Company will perform several load flow and power flow analyses to determine how the distribution system will respond to the project's interconnection. Then, based on the results of those analyses, PPL Electric accurately scopes the system reinforcements, if any, that are required to safely and reliability interconnect the project. Within 45 days of receiving the completed IIR Letter from the Company, the applicant must return a signed Notification of Customer Intent ("NoCI") and a deposit equal to 25% of the cost estimate provided in the IIR. After PPL Electric receives the NoCI and deposit, it begins detailed engineering for the reinforcements identified in the IIR. Once the detailed engineering is complete, PPL Electric issues a final pre-construction invoice. This invoice is based on the difference between the final cost of the IIR's scoped reinforcements and the initial invoice.

Q. What is the purpose of the 25% deposit?

A. The deposit covers costs incurred by the Company between the IIR and construction. These costs include detailed engineering and Project Management time, and deposits that must be paid under vendor agreements to order long lead time equipment for the identified system reinforcements. After ordering, this long lead time equipment can take up to 2 years to receive. If this equipment arrives, the 25% deposit will apply to the costs of the equipment. If a project cancels before portions of the deposit are spent, PPL Electric will return the deposit. To the extent portions of the deposit have been spent, PPL Electric will

make efforts to determine if it can reuse the ordered equipment. If the equipment can be reused, the portion of the deposit spent on that equipment will also be refunded. PPL Electric will only retain those portions of the deposit that are spent and cannot be reappropriated. Further, if an item identified in the IIR is ultimately not needed for the project, PPL Electric will bear those costs. However, to PPL Electric's knowledge, this has never occurred.

Q. Would you consider the 25% deposit to be non-refundable?

A. No. As I noted previously, PPL Electric refunds the interconnection application for any unspent portions of the deposit. Also, the Company even refunds portions of the deposit that were spent on equipment that the Company can use elsewhere in its operations.

Q. Has the Company incorporated any language in its proposed Retail Tariff regarding its deposit requirement?

A. Yes, as noted in PPL Electric Exhibit GEO-1 attached to my direct testimony, PPL Electric has proposed adding language to the "Net Metering for Renewable Customer-Generators" section of its Retail Tariff that incorporate the existing deposit requirement with some modifications, such as making the deposit amount within the Company's discretion. (*See* PPL Electric Exhibit GEO-1, pp. 53-54.) Specifically, the proposed Retail Tariff provides, in pertinent part:

> When the Company determines that upgrades to its distribution system are necessary to interconnect the interconnection applicant's generating facility safely and reliably, the interconnection applicant shall be required to pay a deposit in advance of the Company performing final engineering and

> construction of the system upgrades. The amount of the deposit is in the discretion of the Company to ensure timely payment of system upgrade costs. If the interconnection applicant fails to pay such deposit within the communicated timeline of the Company's demand for the deposit, the interconnection applicant's project shall be removed from the interconnection queue. Unspent portions of the deposit shall be fully refundable. The interconnection applicant must pay all actual costs of the system upgrades, including but not limited to, the cost of studies, engineering, administering the interconnection request, equipment, and construction costs prior to interconnection of the interconnection applicant's generating facility. Any deposits paid by the interconnecting applicant will be credited towards what is owed to the Company in connection with the interconnection request.

(*Id.*) (emphasis added).

Q. Have any parties disputed these provisions in the Company's proposed Retail Tariff in this proceeding?

A. No.

Q. What is your response to Mr. Sharfman's claim that some CGC members have been "waiting years for PPL to approve their interconnection requests"? (CGC St. No. 1-R, p. 12.)

A. To be clear, PPL Electric works diligently to move projects along in its interconnection queue. However, these are complex projects that require distribution system upgrades to be constructed to interconnect them safely and reliably. The detailed engineering process alone can take up to 12 to 14 months. Moreover, PPL Electric must order and receive long lead time equipment for the distribution system upgrades. Such equipment can take up to 2 years to receive after PPL Electric places the order.

Also, interconnection applicants can experience issues with securing financing or local approvals to move forward with their projects. Any delays or cancellation of those projects can affect the projects behind them in the interconnection queue. Indeed, projects in interconnection queues very often depend on the projects ahead of them moving forward, as the projects ahead of them would bear the costs associated with necessary distribution system upgrades.

For example: Project 1 is required to pay $1,000,000 for distribution system upgrades that are needed to interconnect its project, while Project 2 is behind Project 1 in the interconnection queue and needs to pay $500,000 to cover the costs of the incremental distribution system upgrades for its project. Project 2's costs assume that Project 1's upgrades will be constructed. When Project 1 cancels, Project 2 could now be responsible to pay $1,500,000 to cover all the distribution system upgrade costs needed for its project. This cascading effect of cancellations on projects in the interconnection queue is a primary reason why the Company instituted its deposit requirement—to encourage "shovel ready" projects that are ready to move forward.

III. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes, it does.

PPL Electric Statement No. 16-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF
JOSEPH LOOKUP
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Large Load Interconnection**

Dated: February 9, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph Lookup, and my business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") as Vice President – Transmission and Distribution Planning and Asset Management and provide services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you previously filed testimony in this matter?

A. Yes. I previously submitted direct testimony (PPL Electric St. No. 16) and rebuttal testimony (PPL Electric St. No. 16-R) on behalf of the Company.

Q. What is the purpose of your surrebuttal testimony?

A. In my surrebuttal testimony, I respond to portions of the rebuttal testimony submitted by the Office of Small Business Advocate ("OSBA") Witness Ewen and PP&L Industrial Customer Alliance ("PPLICA") Witness LaConte. In particular, my surrebuttal testimony addresses issues pertaining to large load interconnections.

Q. Are you sponsoring any exhibits or schedules as part of your surrebuttal testimony?

A. No.

II. LARGE LOAD INTERCONNECTION

Q. OSBA Witness Ewen disagrees with several other parties' position that all customers, including Small C&I customers, should contribute to PPL Electric's Universal Service Rider ("USR"), as he distinguishes between small business and large load customers with respect to this issue. (OSBA St. No. 1-R, pp. 6-8.) Do you have a response?

A. Yes, and generally the Company agrees with Mr. Ewen's position that USR costs are appropriately assigned to residential customers because those are the customers that can benefit from the programs. This is why the Company's original proposal continued this practice of only assigning USR costs to residential customers (and a small number of Small C&I customers taking service at residential rates).

However, in my rebuttal testimony I provided revisions to the Company's large load tariff provisions. Specifically, the Company is proposing to assign $10 million of USR costs to the newly created LP-6 rate class that includes customers with a peak demand over 100 MW. I recognize that Mr. Ewen did not have the benefit of seeing my rebuttal testimony when he submitted his rebuttal testimony, but I believe the revised proposal addresses his concerns of not allocating USR costs to Small C&I customers.

Q. Does PPLICA Witness LaConte have similar concerns to Mr. Ewen?

A. Yes, Ms. LaConte is more focused on existing LP-5 and LP-4 customers not contributing to the USR. (PPLICA St. No. 1R, pp. 11-15.) The revised proposal in my rebuttal testimony should address Ms. LaConte's concerns. The Company specifically designed the LP-6 rate

schedule to include customers with a peak demand of 100 MW and above, so that any existing customers of the Company would be excluded. The new LP-6 rate schedule will only consist of new large load customers.

Q. Ms. LaConte recommends that the Company create a new rate schedule for very large load customers. (PPLICA St. No 1R, p. 17.) Do you have a response?

A. Yes, and the revised proposal detailed in my rebuttal testimony addresses Ms. LaConte's concerns. It creates a new rate schedule that will not include any existing LP-5 customer and that contains provisions that are specific to new large load customers.

Q. Ms. LaConte further recommends that the Pennsylvania Public Utility Commission ("Commission" or "PUC") defer ruling on the Company's large load tariff proposal until there is a determination in the Commission's Interconnection and Tariffs for Large Load Customers proceeding at Docket No. M-2025-3054271. (PPLICA St. No 1R, p. 17.) Do you agree?

A. No, and I think it is appropriate for the Commission to rule on the Company's proposal in the current proceeding. As I discussed previously, the Company is proposing a new rate schedule that will not include any existing LP-5 customers. This appears to resolve the majority of Ms. LaConte's concerns. Additionally, the revised proposal in my rebuttal testimony takes into account many aspects of the PUC's proposed model tariff and the recommendations of the parties in this proceeding. This includes creating a separate rate class, requiring a 10-year agreement with minimum load guarantees, exit fees for early termination, and USR

contributions, and providing the Commission with customer agreements for transparency and informational purposes (but not for approval). Further, it is my understanding that the Commission's model tariff at Docket No. M-2025-3054271 will be a guideline and not mandatory. If the Company's proposal is adopted in this rate case, the approved tariff provisions will have the force of law rather than being just guidelines. There is no reason that the Company's large load tariff proposal cannot be approved in this proceeding given that the Company has addressed most of the concerns raised by the other parties and has moved closer to the model tariff.

III. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes, it does.

PPL Electric Statement No. 18-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF
LISA NORDEN
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Universal Service Programs**
Low-Income Customer Shopping
Shopping Communications

Dated: February 9, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Lisa Norden, and my business address is PPL Electric Utilities 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), a subsidiary of PPL Corporation, as Vice President Customer Services.

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted direct testimony (PPL Electric St. No. 18) and rebuttal testimony (PPL Electric St. No. 18-R) on behalf of the Company.

Q. What is the purpose of your surrebuttal testimony?

A. My surrebuttal testimony responds to certain portions of the rebuttal testimony submitted by other parties' witnesses, namely the Pennsylvania Public Utility Commission's ("Commission") Bureau of Investigation and Enforcement ("I&E") Witness Christopher Keller (I&E St. No. 2-R), the Office of Consumer Advocate ("OCA") Witness Barbara R. Alexander (OCA St. 7R), Retail Energy Supply Association ("RESA") Witness Frank Lacey (RESA St. No. 1R), and Sustainable Energy Fund ("SEF") Witness John Costlow (SEF St. No. 1-R). In particular, I address allegations and recommendations concerning: (1) the

Company's universal service programs; (2) low-income customer shopping; and (3) the Company's shopping communications.

Q. Have you prepared any exhibits or schedules in support of your surrebuttal testimony?

A. Yes. Attached to my surrebuttal testimony is PPL Electric Exhibit LN-1SR.

II. UNIVERSAL SERVICE PROGRAMS

Q. I&E Witness Keller and SEF Witness Costlow both address other parties' recommendations on whether to increase the LIURP budget (I&E St. No. 2-R, pp. 8-11, SEF St. No. 1-R, pp. 2-3). Do you have a response?

A. Yes, and the Company's position remains the same that there are advantages to addressing LIURP budgets in Universal Service and Energy Conservation Plan ("USECP") proceedings rather than base rate cases. LIURP is one component of the Company's overall universal service offerings. It is advantageous to look at the entire universal service portfolio at the same time to design a plan that best suits customers' needs while considering the impacts of the USECP programs' costs on customers' bills. However, the Company is willing to consider a reasonable increase in its LIURP budget during this base rate proceeding.

Q. Can you describe Mr. Costlow's recommendation regarding increasing the LIURP budget?

A. Yes, he proposes that the LIURP budget be increased "at a minimum" by $2 million in year one, with the budget increasing an additional 5% every year thereafter until 50% of low-

income households have received LIURP services or until the Company's next base rate case. (SEF Set. No. 1-R.)

Q. Do you agree with Mr. Costlow's proposal?

A. No. I first observe that Mr. Costlow failed to make this proposal in his direct testimony and is raising it for the first time in his rebuttal testimony. Further, his proposal far eclipses the competing LIURP budget proposals of Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") Witness Cicero and Commission on Economic Opportunity ("CEO") Witness Warabak, who recommended increases of $2.4 million and $900,000, respectively, in the annual LIURP budget. (*See* CAUSE-PA St. No. 1, p. 133; CEO St. No. 1, pp. 7-9.) Mr. Costlow's proposal, by contrast, would initially increase the LIURP budget by $2 million in year one, making the annual LIURP budget $14 million (i.e., the existing $12 million budget plus $2 million). Then, Mr. Costlow's recommendation would increase the budget further by 5% each year thereafter. As such, year two would have a budget of $14.7 million (i.e., $2.7 million over the existing budget), year three would have a budget of approximately $15.4 million (i.e., $3.4 million over the existing budget), year four would have a budget of approximately $16.2 million (i.e., $4.2 million over the existing budget), and so on, unless and until PPL Electric provides LIURP services to 50% of low-income households or files a base rate case. I recognize that parties often make alternative recommendations in response to other parties' proposals, similar to how PPL Electric Witness Lookup presented an alternative proposal to address parties' concerns with the Company's initial large load interconnection tariff proposal (see PPL Electric St. No. 16-R). However,

Mr. Costlow's alternative recommendation goes far beyond the bounds of the proposals offered by Mr. Cicero and Ms. Warabak in their direct testimony. Thus, if he wanted to make such an expansive proposal regarding the Company's LIURP budget, I am advised by counsel that he should have presented it in his direct testimony.

In addition, Mr. Costlow's proposal would grow the program without any consideration for the feasibility of doing the work or costs to other customers. PPL Electric has approximately 218,000 confirmed low-income ("CLI") customers. Assuming Mr. Costlow's program budget growth rate of 5%, it would take approximately 35 years to serve 50% of the CLI customers (approx. 109,000) in one 5-year LIURP cycle. Moreover, to achieve that level of participation it would require an annual budget of $77 million. (*See* PPL Electric Exhibit LN-1SR.) This is not using inflation adjusted figures, with actual program costs likely to be much higher. I recognize that Mr. Costlow limited the recommendation to last until the 50% services level is achieved or until the Company's next base rate case. However, I provide this data to demonstrate that his plan is inadequate to achieve his stated goal of serving 50% of CLI customers in a 5-year LIURP cycle.

Lastly, achieving 50% LIURP participation in any 5-year period is an unrealistic goal to set. Setting LIURP budgets involves more than designating a dollar figure to allocate to the program. Rather, it must also consider customer interest in the program, and the availability of trained contractors to perform the work. While the Company is willing to consider an adjustment to its LIURP budget, PPL Electric does not think it is appropriate to increase the budget by the amount that Mr. Costlow has recommended.

III. LOW-INCOME CUSTOMER SHOPPING

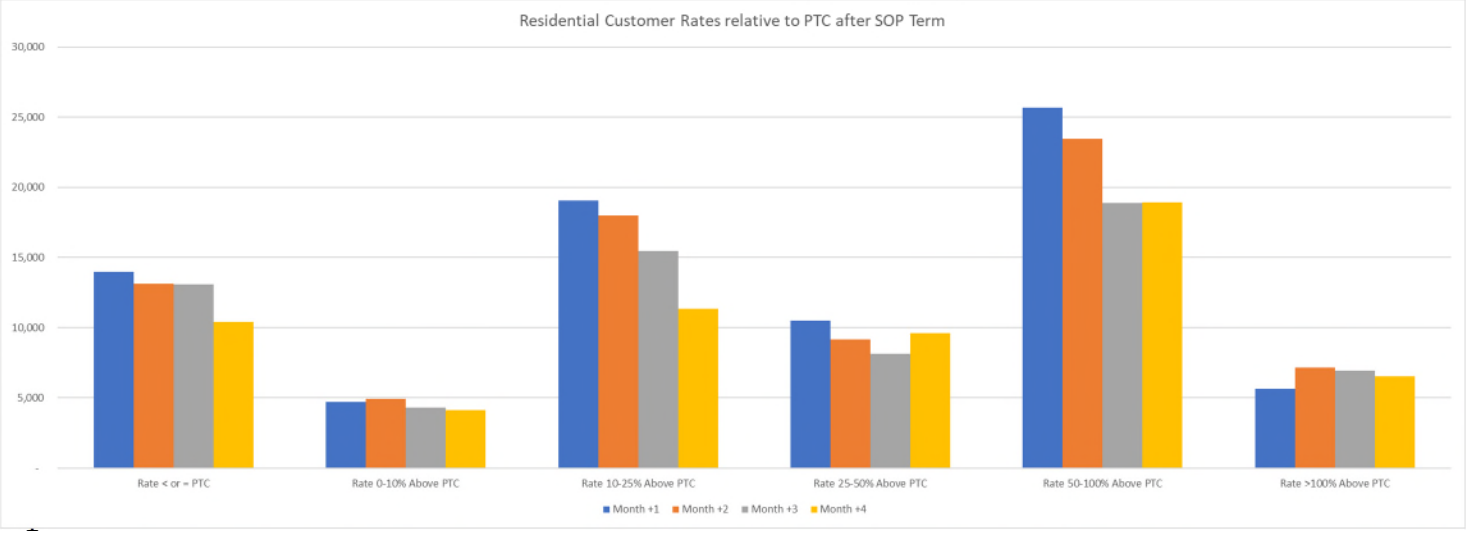
Q. RESA Witness Lacey disagrees with OCA Witness Alexander's recommendation to eliminate shopping for low-income customers and in support of his position offers alleged benefits of shopping. (RESA St. No. 1R, p. 3-5.) What is your response?

A. After reviewing Mr. Lacey's rebuttal testimony, my position remains unchanged. Moreover, I disagree with Mr. Lacey's argument that low-income customers benefit from shopping. Mr. Lacey only tells one side of the story and ignores the majority of low-income customers that are paying prices higher than the Company's Price to Compare ("PTC"). In 2024, approximately 36,000 low-income customers who shopped paid $15.4 million more than they would if they were on default service. Mr. Lacey references that the 21,500 customers who paid less than the PTC saved an average of $168 in 2024 but fails to mention the 36,000 low-income customers who paid more than the PTC were charged on average $422 more a year than if they were on default service. This resulted in all low-income customers who shopped paying approximately $11.8 million more than if they all were on default service.

The trend of low-income shopping customers paying more than the PTC continued in 2025. The 35,000 low-income customers who shopped paid $18.5 million more than if they were on default service, or on average $527 a year per customer. There were 22,500 customers who paid less than the PTC and saved $5.3 million, or on average $236 less than the PTC a year per customer. In total, low-income customers paid $13.2 million more than if they were on default service. Mr. Lacey is correct that some low-income customers do pay less than the PTC, but the majority pay significantly more. Ultimately, those higher rates that they pay increase the total arrears on low-income customers' accounts, with the Company

typically seeing approximately 50% of low-income shopping customers having arrears. This leads to increases in the Company's uncollectible expenses that are recovered from residential customers.

I also question whether the customers who paid less than the PTC continued to do so in the long term. In my experience, Electric Generation Suppliers ("EGS") often offer an introductory rate that is below the PTC, but when the initial contract term expires the renewal rate is much higher than the PTC which eliminates any prior savings. In the Company's Default Service Plan VI proceeding (Docket No. P-2024-3047290) ("DSP VI"), the Company analyzed the prices customers were paying after their Standard Offer Program ("SOP") contract expired for the years 2018 and 2023. As the chart below shows, 82.45% of residential customers who remained with their SOP supplier after the conclusion of their SOP contract were paying a rate at or above the PTC in the first month following the end of their SOP contract. Even four months later, when approximately 18,000 customers had taken action, of the remaining customers, 82.91% were still paying rates at or above the PTC, with over 76.11% paying 10% or more above the PTC. Only 17.09% of these customers were paying rates at or below the PTC.



I acknowledge that this data is from several years ago and only relates to the SOP which the Company no longer offers. However, this example still demonstrates that even customers who are paying below the PTC at a given period in time, may not continue to save over the lifetime of their shopping experience. Over time, the Company has found that in the aggregate, customers who shop end up paying more than customers who remain on default service. Mr. Lacey is incorrect that encouraging customers to shop is a viable solution to the affordability issues raised by other parties.

IV. SHOPPING COMMUNICATIONS

Q. Mr. Lacey references the settlement PPL Electric reached with RESA to settle RESA Petition for Declaratory Order at Docket P-2022-3036985 ("RESA Petition"), in the Company's DSP VI proceeding and argues that such settlement should prevent OCA Witness Alexander from making recommendations about communications with customers about EGSs in this proceeding. (RESA St. No. 1R, pp. 10-11.) What is your

response?

A. I believe the propriety of Ms. Alexander's recommendations in light of the DSP VI settlement is a legal issue that can be addressed in the parties' briefs. The DSP VI settlement set forth a collaborative process for interested parties to discuss the timing, frequency, and content of PPL Electric's written communications sent directly to shopping customers about their contracts and rates for competitive electric generation supply service. In compliance with the DSP VI settlement PPL Electric held the collaborative meeting on January 27, 2025. This meeting included representatives from RESA and OCA. To date, that collaborative has not resulted in any consensus on these matters, and no party has invoked Paragraph 24 of the settlement to submit the matter to the Office of Competitive Market Oversight ("OCMO") for a staff decision. PPL Electric maintains that its communications to its customers prior to the DSP VI settlement were entirely proper, and at no time did the Company admit fault or that its communications were in any way unlawful. However, PPL Electric agreed to review the communications with RESA and other parties to amicably resolve the DSP VI matter.

In addition, Mr. Lacey should recognize that Paragraphs 24 and 25 of the DSP VI settlement identified several kinds of communications that would not be the subject of the collaborative and that the Company could continue to maintain or disseminate. For example, as noted in my rebuttal testimony, PPL Electric maintains a "Shop Smart" section on its website to educate customers. (*See* PPL Electric St. No. 18-R, p. 18.) Relevant here, Paragraph 25 of the DSP VI settlement states that it "will not affect the Company's ability to post information on its website."

V. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes, it does.

2025 Budget	$	12,000,000
Customers		3,412
Cost Per Customer	$	3,517
Additional Dollars year 1	$	2,000,000
Additional Customers		568
New Budget	$	14,000,000
New Customers Served		3,980
Eligibile Customers		108,875
Total Dollars needed @ current costs	$	382,913,247
Dollars per year assuming 5 year rotation for all eligible customers	$	76,582,649
Starting Budget	$	14,000,000
Growth		0.05
Year		35
Ending Budget	$	77,224,215

PPL Electric Statement No. 20-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF
JAMES CONRAD
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Electric Vehicles**
Net Metering

Dated: February 9, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is James Conrad, and my business address is 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation, a subsidiary of PPL Corporation ("PPL Corp.") and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") as Senior Director of T&D Smart Grid & Automation.

Q. Have you previously filed testimony in this matter?

A. Yes, I previously filed direct testimony (PPL Electric St. No. 20) and rebuttal testimony (PPL Electric St. No. 20-R) on behalf of the Company.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal testimony is to respond to rebuttal testimony submitted by other parties regarding: (1) the Company's Electric Vehicle ("EV") Time-of-Use ("TOU") Charging Rebate Program; and (2) net metering. In particular, I respond to the direct testimony of: Office of Consumer Advocate ("OCA") Witness Hoyt (OCA St. 5R) and IGS Solar ("IGS") Witness Rever (IGS St. No. 1R.)

Q. Have you prepared any exhibits in support of your surrebuttal testimony?

A. No.

II. ELECTRIC VEHICLES

Q. OCA Witness Hoyt submitted rebuttal testimony that addressed EI Witness Nelson's direct testimony regarding PPL Electric's proposed EV TOU Rebate Program. (OCA St. No. 5R, pp. 5-9.) Did you review Mr. Hoyt's rebuttal testimony?

A. Yes, I did.

Q. Did anything in Mr. Hoyt's rebuttal testimony cause you to reconsider any aspect of the proposed EV TOU Rebate Program?

A. Yes, the Company is willing to revise its EV TOU Rebate Program so that the on and off peak hours match the on and off peak hours of the Generation TOU 3 Rate. The Company originally proposed on and off peak hours that were specifically designed for EV usage patterns. However, the shift in on and off peak hours to match the Generation TOU 3 Rate is relatively small, and the Company agrees that reducing customer confusion will help encourage program participation. The Company's position for the remainder of the EV TOU Rebate Program proposals remains that the Commission should approve the program as described in my direct testimony and as revised by my rebuttal testimony.

III. NET METERING

Q. In her rebuttal testimony, IGS Witness Rever makes certain claims regarding the Company's net metering practices, particularly that the Company uses bi-directional meters and that "the utility" does not "ha[ve] any way of knowing the production of the solar system." (IGS St. No. 1R, pp. 5, 11.) Are those claims completely accurate?

A. No. Setting aside that PPL Electric's position is that the Coalition for Affordable Utility Service and Energy Efficiency in Pennsylvania's ("CAUSE-PA") proposal to make net metering customer-generators pay for the Act 129 Compliance Rider ("ACR") and Universal Service Rider ("USR") regardless of their generation would be more appropriately addressed in a Commission rulemaking (see PPL Electric St. No. 5-R, pp. 26-27), Ms. Rever's characterizations of the Company's equipment and capabilities are misplaced.

First, PPL Electric has deployed its advance metering infrastructure ("AMI") meters in its service territory. The meters for residential customers record usage and generation on two channels. One channel records the net usage of the customer's service address, while the second channel records the net generation. Those two figures are netted against each other at the end of the billing period to determine whether the customer-generator had excess generation that needs to be banked. If not, meaning that the customer-generator had total net usage at the property, the Company will bill the customer-generator based on the total net usage.

Second, PPL Electric can determine the standalone generation of certain customer-generators, namely those that are participating in the Company's Second Distributed

Energy Resource ("DER") Management Plan. The DER Management devices installed on the participating customer-generators' smart inverters under that Plan provide PPL Electric with the generation data, exclusive of any usage by the customer-generator.

IV. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes, it does.

PPL ELECTRIC STATEMENT NO. 1-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
CHRISTINE M. MARTIN
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Overview of Rejoinder Testimony**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Christine M. Martin. My business address is 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed as the President of PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation.

Q. Have you previously filed testimony in this matter?

A. Yes. I previously submitted direct testimony, PPL Electric Statement No. 1 and rebuttal testimony, PPL Electric Statement No. 1-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to provide an overview of other PPL Electric witnesses' rejoinder testimonies.

Q. Have you prepared any exhibits or schedules in support of your rejoinder testimony?

A. No, I have not.

Q. Before addressing those topics, do you have any initial observations regarding the other parties' surrebuttal testimony and the Company's rejoinder testimony?

A. Yes. I recognize and appreciate that I&E and OCA incorporated corrections to the revenue requirement that the Company identified in this proceeding, particularly the annual amortization of negative net salvage. Those corrections, coupled with other adjustments made by I&E and OCA, resulted in those parties updating their positions on the overall base rate revenue increase to approximately $298.12 million and $186.79 million, respectively.

As noted by PPL Electric Witness Dane, however, I&E and OCA made certain errors in their revenue requirement calculations as part of their surrebuttal case. When correcting for those errors, I&E's and OCA's proposed revenue increases should instead be approximately $301.98 million and $182.68 million, respectively. It is from those figures that the Commission should adjudge those parties' proposed increase in PPL Electric's base rate revenue.

II. OVERVIEW OF REJOINDER TESTIMONY

Q. Could you please provide an overview of the witnesses submitting rejoinder testimony on behalf of the Company and the subject matters of their testimony?

A. Yes, the following witnesses are submitting rejoinder testimony on behalf of PPL Electric:

- PPL Electric St. No. 2-RJ – Dennis A. Urban, Jr. – Rejoinder regarding membership dues and expenses, rate base, and payroll and benefits expense.
- PPL Electric St. No. 5-RJ – Bethany L. Johnson – Rejoinder regarding updates to the Company's revenue requirement, reconnection fees, and PPL Electric's joint venture with Blackstone.

- PPL Electric St. No. 6-RJ – Daniel S. Dane – Rejoinder regarding certain revenue requirement issues.

- PPL Electric St. No. 7-RJ – Bickey Rimal – Rejoinder regarding the Company's allocated cost of service study, and the proposed customer charge.

- PPL Electric St. No. 8-RJ – Steven W. Wishart – Rejoinder regarding affordability and energy burdens, the residential customer charge, and time-of-use rates.

- PPL Electric St. No. 10-RJ – Jennifer E. Nelson – Rejoinder to various witnesses regarding the appropriate return on equity and capital structure for PPL Electric.

- PPL Electric St. No. 11-RJ – John J. Spanos – Rejoinder regarding depreciation service lives.

- PPL Electric St. No. 13-RJ – Katelyn Arnold – Rejoinder regarding cash working capital.

- PPL Electric St. No. 14-RJ – Gregory Olsen – Rejoinder regarding issues related to non-exporting behind the meter battery energy storage systems.

- PPL Electric St. No. 15-RJ – Andrew Castanaro – Rejoinder regarding the Company's maximum registered peak load proposal.

- PPL Electric St. No. 16-RJ – Joseph Lookup – Rejoinder regarding large load interconnections.

- PPL Electric St. No. 18-RJ – Lisa Norden – Rejoinder regarding customer service and low income issues.

- PPL Electric St. No. 21-RJ – Jason Hunt – Rejoinder regarding economic development

- PPL Electric St. No. 22-RJ – Sharon Leskowsky – Rejoinder regarding historic test year schedules, and Infrastructure Investment & Jobs Act (IIJA) Cost Amortization.

- PPL Electric St. No. 23-RJ – Vincent Poplaski – Rejoinder regarding incentive compensation expense.

Q. Do you have any further comments about the Company's rejoinder testimony?

A. Yes. In its rejoinder testimony, PPL Electric limits its focus to addressing new arguments, recommendations, and adjustments raised in other parties' surrebuttal testimony. To the extent that the Company's witnesses do not address any such argument, recommendation, or adjustment that has been presented, it should not be interpreted as PPL Electric's agreement with that argument, recommendation, or adjustment.

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL ELECTRIC STATEMENT NO. 2-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
DENNIS A. URBAN, JR.
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Membership Dues and Expenses**
Rate Base
Payroll and Benefits Expense

Dated: February 13, 2026

31959831v1

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Dennis A. Urban, Jr., and my business address is 645 Hamilton Street, Suite 9, Allentown, PA 18101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company"). I hold the position of Senior Director, Finance Transformation.

Q. Have you previously filed testimony in this matter?

A. Yes, my direct testimony in this matter is PPL Electric Statement No. 2, my rebuttal testimony is PPL Electric Statement No. 2-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to the surrebuttal testimonies of the following witnesses as they relate to membership dues and expenses, rate base, and to payroll and benefits expense for PPL Electric:

- Mr. Zachari Walker on behalf of the Bureau of Investigation and Enforcement ("I&E", "I&E St. No. 1-SR"); and

- Mr. Lafayette Morgan on behalf of the Office of Consumer Advocate ("OCA", "OCA St. No. 1-SR").

I collectively refer to these individual witnesses as the "Witnesses." My silence on a particular issue should not be construed as agreement with respect to that issue.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. Yes. Attached to my testimony is PPL Electric Exhibit DAU-1RJ.

II. MEMBERSHIP DUES AND SUBSCRIPTIONS

Q. I&E Witness Walker argues that the Company's membership dues and subscriptions expense claim of $2 million should be denied because PPL Electric "did not produce additional support" for the claim. (I&E St. No. 1-SR, p. 19.) Do you agree?

A. No. In discovery, PPL Electric produced detailed support for this claim, breaking out each of the membership dues and subscriptions. Specifically, as seen in the relevant portions of I&E-RE-I-12-D Attachment 1 SUPPLEMENTAL (attached hereto as PPL Electric Exhibit DAU-1RJ), PPL Electric provided historic detail that was the basis for its claim. This historic detail included journal date, account, account description, payee name, and amount. Moreover, as I noted in my rebuttal testimony, PPL Electric's cost for memberships and subscriptions include employee training, professional development organizations, industry groups and associations, work-related travel, and online working tools. As such, the Company's

memberships and subscriptions are beneficial to PPL Electric and its customers. Indeed, memberships to the Edison Electric Institute ("EEI") and the Energy Association of Pennsylvania ("EAP") provide the Company with strategic business and market insights, access to industry data, and benchmarking, and networking and collaboration value. These benefits provide stronger and more reliable grids, improved service quality and resilience, cost efficiencies, and better storm response.

Therefore, the Commission should reject Mr. Walker's proposed adjustment that would disallow the Company's entire claim for these expenses.

III. RATE BASE

Q. I&E Witness Walker proposes a $25 million reduction in the Company's FPFTY rate base due to his opposition to PPL Electric's enhanced right-of-way ("ROW") rights proposal. (I&E St. No. 1-SR, pp. 22-24.) Is that adjustment appropriate?

A. No. Mr. Walker is under the impression that PPL Electric's FPFTY rate base claim includes $25 million associated with these costs. That is not the case. Although PPL Electric has requested accounting approval to capitalize this category of costs in this proceeding, the $25 million referenced by Mr. Walker was not included in PPL Electric's FPFTY rate base claim, nor was it included in the Company's FPFTY operating expenses. Accordingly, there is no capital or expense claim to adjust if the Commission rejects PPL Electric's proposed accounting treatment. I note, however, that the Company maintains that it should be permitted

to capitalize such costs, for the reasons explained in Ms. Leskowsky's testimony, and that PPL Electric should be able to seek recovery of such capitalized costs in a future proceeding.

Q. OCA Witness Morgan also adjusts the Company's rate base as part of his attempt to incorporate PPL Electric's negative net salvage. (OCA Exhibit LKM-2SR.) Was that correct?

A. No. Mr. Morgan errs in adjusting the Company's rate base by approximately $34.6 million based on the amount of the annual amortization of negative net salvage. PPL Electric's accumulated depreciation, and by extension its rate base, already included that adjustment. The Company only needed to correct its depreciation expense to include the annual amortization of negative net salvage. Thus, Mr. Morgan's adjustment to PPL Electric's rate base should be rejected.

IV. PAYROLL AND BENEFITS EXPENSE

Q. OCA Witness Morgan continues to propose an adjustment to the payroll expense for customer service employees, claiming that the Company's statement that it "could" use contractors indicates that there is no definitive plan to hire contractors and that if a contingency exists then PPL Electric has overstated its costs. (OCA St. 1SR, pp. 4-5.) Please respond.

A. In her rejoinder testimony, Ms. Norden rebuts Mr. Morgan's claim that there is no plan in place to hire these additional employees (see PPL Electric St. No. 18-RJ). My point in rebuttal

was that contractors can perform the functions of these employees but would be more expensive. Without these employees being hired, PPL Electric would be forced to hire these more expensive contractors to perform their functions. Also, PPL Electric's claim is conservative because it is based on a sound 5% vacancy reserve to its payroll expense. Thus, PPL Electric has not overstated its costs, and Mr. Morgan's proposal to disallow 48% of this expense should be rejected.

V. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

Accounting Date	Account Number	Account Description	Payee Name	Monetary Amount
7/3/2020	580	Operation supervision and engineering - Distribution	ASSOC FOR TALENT DEV	(439.33)
7/3/2020	901	Supervision - Customer Accounts	PLOT	90.00
7/17/2020	580	Operation supervision and engineering - Distribution	GOANIMATE, INC. (VYOND)	597.63
7/21/2020	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
7/28/2020	921	Office supplies and expenses	COMCAST THREERIVERS,PA	85.88
8/3/2020	580	Operation supervision and engineering - Distribution	DOCVERIFY	120.00
8/4/2020	580	Operation supervision and engineering - Distribution	DOCVERIFY	800.00
8/25/2020	580	Operation supervision and engineering - Distribution	LANDEX.COM	25.00
9/29/2020	921	Office supplies and expenses	COMCAST THREERIVERS,PA	85.89
11/6/2020	921	Office supplies and expenses	COMCAST THREERIVERS,PA	85.89
11/10/2020	580	Operation supervision and engineering - Distribution	BNA 3	3,794.28
11/10/2020	580	Operation supervision and engineering - Distribution	VZWRLSS*E2469-01	38.75
11/12/2020	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
12/2/2020	580	Operation supervision and engineering - Distribution	LANDEX.COM	250.00
12/2/2020	580	Operation supervision and engineering - Distribution	ON-LINE DEED ACCESS	150.00
12/3/2020	921	Office supplies and expenses	COMCAST THREERIVERS,PA	85.88
12/8/2020	580	Operation supervision and engineering - Distribution	ENERDYNAMICS CORP	3,500.00
12/8/2020	580	Operation supervision and engineering - Distribution	KAHOOT! AS	336.00
12/8/2020	905	Miscellaneous customer accounts expenses	ENERDYNAMICS CORP	500.00
12/8/2020	905	Miscellaneous customer accounts expenses	KAHOOT! AS	48.00
12/16/2020	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	299.94
12/16/2020	921	Office supplies and expenses	THE MORNING CALL	325.00
12/22/2020	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
12/22/2020	905	Miscellaneous customer accounts expenses	GOANIMATE, INC.	2,699.00
12/22/2020	905	Miscellaneous customer accounts expenses	VENNGAGE.COM	3,744.00
12/31/2020	580	Operation supervision and engineering - Distribution	IEEE	338.50
1/5/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	85.88
1/19/2021	592	Maintenance of station equipment	LAT - LON LLC	540.00
1/20/2021	903	Customer records and collection expenses	REI*LN RISK MNGMT	446.29
1/20/2021	903	Customer records and collection expenses	REI*LN RISK MNGMT	87.67
1/26/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.86
1/27/2021	580	Operation supervision and engineering - Distribution	MONROE COUNTY MAPPING DEPARTMENT	550.00
1/27/2021	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
1/30/2021	580	Operation supervision and engineering - Distribution	BLOOMBERGINDUSTRY.COM	1,897.14
2/11/2021	903	Customer records and collection expenses	EXPERIAN EXP PAY CC	361.42
2/11/2021	903	Customer records and collection expenses	REI*LNRISK DATA EOM	517.65
2/11/2021	903	Customer records and collection expenses	REI*LNRISK DATA EOM	101.68
2/27/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.86
3/5/2021	580	Operation supervision and engineering - Distribution	LANDEX.COM	50.00
3/11/2021	903	Customer records and collection expenses	REI*LNRISK DATA EOM	479.07
3/11/2021	903	Customer records and collection expenses	REI*LNRISK DATA EOM	94.10
3/30/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.86
4/14/2021	903	Customer records and collection expenses	LEXNEX RISK DATA EOM	551.77
4/14/2021	903	Customer records and collection expenses	LEXNEX RISK DATA EOM	108.39
4/20/2021	580	Operation supervision and engineering - Distribution	BLOOMBERGINDUSTRY.COM	1,897.14
5/10/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.86
5/21/2021	580	Operation supervision and engineering - Distribution	MIRO.COM	960.00
5/25/2021	921	Office supplies and expenses	LEHIGH VALLEY BUSINESS	7.99
5/28/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.86
6/30/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.87
7/5/2021	921	Office supplies and expenses	BRIDGETOWER SUBSCRIPTION	15.98
7/7/2021	580	Operation supervision and engineering - Distribution	MIRO.COM	163.55
7/19/2021	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
7/22/2021	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	314.94
7/27/2021	580	Operation supervision and engineering - Distribution	BKDOCVERIFY	480.00
7/28/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.87
8/5/2021	921	Office supplies and expenses	BRIDGETOWER SUBSCRIPTION	7.99
8/5/2021	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
8/5/2021	921	Office supplies and expenses	HBRSUBSCRIPTION	127.20
8/25/2021	903	Customer records and collection expenses	LEXISNEXIS RISK MNGMT	1,431.49
8/25/2021	903	Customer records and collection expenses	LEXISNEXIS RISK MNGMT	281.19
8/27/2021	921	Office supplies and expenses	BRIDGETOWER SUBSCRIPTION	7.99
8/31/2021	588	Miscellaneous distribution expenses	LANDEX.COM	55.00
8/31/2021	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
9/13/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.87
9/24/2021	921	Office supplies and expenses	WEBFORTUNE ONLINE SUB	72.00
9/28/2021	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
10/4/2021	903	Customer records and collection expenses	LEXISNEXIS EPIC	382.28

10/4/2021	903	Customer records and collection expenses	LEXISNEXIS EPIC	75.09
10/4/2021	921	Office supplies and expenses	BRIDGETOWER SUBSCRIPTION	79.00
10/4/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.87
10/19/2021	920	Administrative and general salaries	SURVEYMONK* T 41308638	407.04
10/20/2021	903	Customer records and collection expenses	LEXISNEXIS EPIC	357.94
10/20/2021	903	Customer records and collection expenses	LEXISNEXIS EPIC	70.31
10/28/2021	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
11/1/2021	580	Operation supervision and engineering - Distribution	LANDEX.COM	150.00
11/1/2021	921	Office supplies and expenses	BJMEMBERRENEWAL8442688093	55.00
11/1/2021	921	Office supplies and expenses	BJS WHOLESALE #0019	(55.00)
11/2/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.87
11/4/2021	916	Miscellaneous sales expenses	EXPERIAN EXP PAY CC	37.22
11/11/2021	580	Operation supervision and engineering - Distribution	MIRO.COM	(493.35)
11/13/2021	903	Customer records and collection expenses	LEXISNEXIS EPIC	150.54
11/13/2021	903	Customer records and collection expenses	LEXISNEXIS EPIC	29.57
11/18/2021	905	Miscellaneous customer accounts expenses	VENNGAGE.COM	3,744.00
11/30/2021	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
12/9/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.87
12/14/2021	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
12/14/2021	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
12/17/2021	586	Meter expenses	LEXISNEXIS RISK MNGMT	55.24
12/17/2021	903	Customer records and collection expenses	LEXISNEXIS RISK MNGMT	55.24
12/17/2021	903	Customer records and collection expenses	LEXISNEXIS RISK MNGMT	55.24
12/17/2021	903	Customer records and collection expenses	LEXISNEXIS RISK MNGMT	55.24
12/17/2021	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
12/22/2021	905	Miscellaneous customer accounts expenses	LINKEDIN 6434304086	317.88
12/29/2021	921	Office supplies and expenses	COMCAST THREERIVERS,PA	102.87
12/30/2021	903	Customer records and collection expenses	PACER800-676-6856IR	69.10
1/22/2022	903	Customer records and collection expenses	PACER800-676-6856IR	42.80
1/22/2022	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
1/25/2022	586	Meter expenses	LEXISNEXIS EPIC	48.36
1/25/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	48.36
1/25/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	48.36
1/25/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	48.37
2/1/2022	580	Operation supervision and engineering - Distribution	LANDEX.COM	150.00
2/1/2022	921	Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
2/9/2022	921	Office supplies and expenses	PRESS ENTERPRISE	139.95
2/15/2022	586	Meter expenses	LEXISNEXIS EPIC	48.36
2/15/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	48.36
2/15/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	48.36
2/15/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	48.37
2/15/2022	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
2/26/2022	921	Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
3/15/2022	586	Meter expenses	LEXISNEXIS EPIC	53.17
3/15/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	53.17
3/15/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	53.17
3/15/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	53.18
3/21/2022	905	Miscellaneous customer accounts expenses	ICONFINDER	171.00
3/21/2022	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
3/23/2022	905	Miscellaneous customer accounts expenses	CKO*GETTYIMAGES	4,346.00
3/30/2022	921	Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
4/19/2022	921	Office supplies and expenses	BRIDGETOWER SUBSCRIPTION	99.00
4/21/2022	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
4/25/2022	580	Operation supervision and engineering - Distribution	LANDEX.COM	50.00
4/25/2022	586	Meter expenses	LEXISNEXIS EPIC	68.67
4/25/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	68.67
4/25/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	68.67
4/25/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	68.68
4/27/2022	580	Operation supervision and engineering - Distribution	LANDEX.COM	100.00
4/27/2022	903	Customer records and collection expenses	PACER800-676-6856IR	41.00
5/2/2022	921	Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
5/17/2022	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49
5/18/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	53.00
5/18/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	79.50
5/18/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	53.00
5/20/2022	592	Maintenance of station equipment	LAT-LON	47.70
6/1/2022	921	Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
6/9/2022	920	Administrative and general salaries	APPLE	316.94
6/20/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	61.84
6/20/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	92.77
6/20/2022	903	Customer records and collection expenses	LEXISNEXIS EPIC	61.84
6/27/2022	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	22.49

6/30/2022	920 Administrative and general salaries	APPLE	(316.94)
7/7/2022	921 Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
7/15/2022	903 Customer records and collection expenses	WWW.PACER.GOV	34.30
7/26/2022	921 Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
8/15/2022	920 Administrative and general salaries	D J*WALL-ST-JOURNAL	44.99
8/15/2022	920 Administrative and general salaries	HBRSUBSCRIPTION	127.20
8/16/2022	588 Miscellaneous distribution expenses	LAT-LON	47.70
8/29/2022	921 Office supplies and expenses	COMCAST THREERIVERS,PA	105.37
8/31/2022	921 Office supplies and expenses	SHAMOKIN NEWSPAPER	100.00
9/12/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	44.99
9/20/2022	588 Miscellaneous distribution expenses	LAT-LON	35.77
9/27/2022	921 Office supplies and expenses	COMCAST THREERIVERS,PA	105.38
9/29/2022	921 Office supplies and expenses	WEBFORTUNE ONLINE SUB	72.00
10/5/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	44.99
10/11/2022	588 Miscellaneous distribution expenses	LAT-LON	47.70
10/24/2022	921 Office supplies and expenses	BJS MEMBERSHIP	55.00
10/24/2022	921 Office supplies and expenses	BJS WHOLESALE #0019	(55.00)
10/28/2022	921 Office supplies and expenses	COMCAST THREERIVERS,PA	105.38
10/31/2022	903 Customer records and collection expenses	LEXISNEXIS RISK SOLUTIONS FL INC.	108.62
10/31/2022	903 Customer records and collection expenses	LEXISNEXIS RISK SOLUTIONS FL INC.	192.05
11/8/2022	903 Customer records and collection expenses	WWW.PACER.GOV	47.50
11/10/2022	580 Operation supervision and engineering - Distribution	LANDEX.COM	100.00
11/15/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	49.99
11/17/2022	588 Miscellaneous distribution expenses	LAT-LON	47.70
11/23/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	(22.44)
11/23/2022	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
11/30/2022	921 Office supplies and expenses	COMCAST THREERIVERS,PA	105.38
12/6/2022	921 Office supplies and expenses	AMAZON PRIME*H27LJ73G1	15.89
12/15/2022	921 Office supplies and expenses	SUN-GAZETTE COMPANY	216.00
12/15/2022	921 Office supplies and expenses	THE EXPRESS	168.00
12/20/2022	921 Office supplies and expenses	CANVA	503.21
12/21/2022	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
12/23/2022	921 Office supplies and expenses	VENNGAGE.COM	3,744.00
12/28/2022	921 Office supplies and expenses	BRIDGETOWER SUBSCRIPTION	99.00
12/28/2022	921 Office supplies and expenses	COMCAST THREERIVERS,PA	105.38
12/30/2022	588 Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	24.50
1/20/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
1/27/2023	921 Office supplies and expenses	COMCAST THREERIVERS,PA	109.95
1/28/2023	588 Miscellaneous distribution expenses	LAT-LON	47.70
2/11/2023	921 Office supplies and expenses	1430 DAILY ITEM	288.00
2/17/2023	588 Miscellaneous distribution expenses	LAT-LON	47.70
2/28/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
3/1/2023	921 Office supplies and expenses	LINKEDIN 8547499084	317.88
3/8/2023	921 Office supplies and expenses	POLL EVERYWHERE, INC.	1,083.92
3/8/2023	921 Office supplies and expenses	POLL EVERYWHERE, INC.	1,083.92
3/13/2023	588 Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	98.00
3/13/2023	588 Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	98.00
3/20/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
3/29/2023	921 Office supplies and expenses	BRIDGETOWER PSA SUB	99.00
3/29/2023	921 Office supplies and expenses	COMCAST THREERIVERS,PA	109.38
3/29/2023	930 Advertising & Misc General	CKO*GETTYIMAGES	4,346.00
3/30/2023	588 Miscellaneous distribution expenses	LAT-LON	47.70
4/3/2023	921 Office supplies and expenses	ICONFINDER	171.00
4/13/2023	588 Miscellaneous distribution expenses	LAT-LON	47.70
4/28/2023	921 Office supplies and expenses	COMCAST THREERIVERS,PA	109.38
5/1/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
5/3/2023	588 Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	49.00
5/16/2023	588 Miscellaneous distribution expenses	LAT-LON	47.70
5/24/2023	588 Miscellaneous distribution expenses	EDM INTERNATIONAL, INC.	580.00
5/30/2023	580 Operation supervision and engineering - Distribution	LANDEX.COM	50.00
5/30/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
5/31/2023	921 Office supplies and expenses	COMCAST THREERIVERS,PA	109.38
6/19/2023	580 Operation supervision and engineering - Distribution	LANDEX.COM	100.00
6/19/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
6/22/2023	588 Miscellaneous distribution expenses	LAT-LON	47.70
6/26/2023	921 Office supplies and expenses	SHAMOKIN NEWSPAPER	100.00
6/27/2023	921 Office supplies and expenses	COMCAST THREERIVERS,PA	109.38
6/30/2023	588 Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	49.00
7/18/2023	580 Operation supervision and engineering - Distribution	SPK*SPOKEO SEARCH	23.85
7/18/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	38.99
7/28/2023	921 Office supplies and expenses	HBRSUBSCRIPTION	143.10
7/28/2023	935 Maintenance of general plant	AMAZON PRIME*976LG3ZB3	15.89

8/14/2023	588	Miscellaneous distribution expenses	LAT-LON	47.70
8/15/2023	921	Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	41.33
8/22/2023	921	Office supplies and expenses	IN *PENNSYLVANIA LEGISLAT	4,925.00
8/25/2023	588	Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	49.00
9/11/2023	921	Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	41.33
9/14/2023	588	Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	98.00
9/14/2023	588	Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	(98.00)
9/14/2023	588	Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	(98.00)
9/14/2023	921	Office supplies and expenses	POLL EVERYWHERE, INC.	1,083.92
9/14/2023	921	Office supplies and expenses	POLL EVERYWHERE, INC.	(1,083.92)
9/14/2023	921	Office supplies and expenses	POLL EVERYWHERE, INC.	(1,083.92)
9/20/2023	935	Maintenance of general plant	CVS/PHARMACY #02507	0.87
9/21/2023	921	Office supplies and expenses	COMCAST THREERIVERS,PA	316.84
9/22/2023	588	Miscellaneous distribution expenses	LAT-LON	47.70
9/25/2023	921	Office supplies and expenses	COMCAST THREERIVERS,PA	109.38
10/10/2023	921	Office supplies and expenses	COMCAST THREERIVERS,PA	107.51
10/11/2023	921	Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	41.33
10/25/2023	588	Miscellaneous distribution expenses	LAT-LON	47.70
10/25/2023	903	Customer records and collection expenses	WWW.PACER.GOV	35.70
10/26/2023	588	Miscellaneous distribution expenses	COURSRA647S24PLYCBS0B	98.00
11/1/2023	921	Office supplies and expenses	PRESS ENTERPRISE, INC.	160.95
11/10/2023	905	Miscellaneous customer accounts expenses	TRAINING MAGAZINE AND CO	179.00
11/16/2023	588	Miscellaneous distribution expenses	LAT-LON	47.70
11/29/2023	921	Office supplies and expenses	COMCAST THREERIVERS,PA	216.89
11/29/2023	921	Office supplies and expenses	SUN-GAZETTE COMPANY	216.00
11/29/2023	921	Office supplies and expenses	THE EXPRESS	168.00
12/1/2023	921	Office supplies and expenses	COMCAST THREERIVERS,PA	109.38
12/15/2023	921	Office supplies and expenses	COMCAST THREE RIVERS	107.51
12/19/2023	588	Miscellaneous distribution expenses	LAT-LON	47.70
12/19/2023	908	Customer assistance expenses	E Source Companies LLC	91,000.00
1/3/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	226.89
1/17/2024	580	Operation supervision and engineering - Distribution	LANDEX.COM	200.00
1/17/2024	588	Miscellaneous distribution expenses	LAT-LON	47.70
1/26/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	113.30
2/2/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	122.02
2/7/2024	903	Customer records and collection expenses	WWW.PACER.GOV	85.80
2/27/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	113.30
2/29/2024	580	Operation supervision and engineering - Distribution	NJUNS, Inc.	4,143.00
2/29/2024	580	Operation supervision and engineering - Distribution	NJUNS, Inc.	4,143.00
3/5/2024	588	Miscellaneous distribution expenses	LAT-LON	47.70
3/8/2024	921	Office supplies and expenses	THE NEW YORK TIMES	227.89
3/12/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	122.02
3/18/2024	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	41.33
3/18/2024	921	Office supplies and expenses	THE MORNING CALL	15.96
3/25/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	113.30
3/29/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
4/4/2024	921	Office supplies and expenses	BRIDGETOWER MEDIA NEWSPA	99.00
4/4/2024	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	41.33
4/4/2024	921	Office supplies and expenses	THE MORNING CALL	18.24
4/26/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	113.30
4/29/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
4/29/2024	921	Office supplies and expenses	THE MORNING CALL	27.96
5/2/2024	903	Customer records and collection expenses	WWW.PACER.GOV	126.00
5/2/2024	921	Office supplies and expenses	COMCAST THREERIVERS,PA	122.02
5/13/2024	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	41.33
5/13/2024	921	Office supplies and expenses	THE MORNING CALL	27.96
5/28/2024	921	Office supplies and expenses	COMCAST THREE RIVERS	235.32
5/29/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
6/4/2024	588	Miscellaneous distribution expenses	EDM INTERNATIONAL, INC.	580.00
6/10/2024	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	41.33
6/10/2024	921	Office supplies and expenses	THE MORNING CALL	27.96
6/13/2024	921	Office supplies and expenses	APSTYLEBOOK.COM	33.92
6/13/2024	921	Office supplies and expenses	CANVA* I04167-37088023	239.75
6/13/2024	921	Office supplies and expenses	CITIZENS VOICE CIRC	8.95
7/10/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
7/10/2024	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	41.33
7/10/2024	921	Office supplies and expenses	THE MORNING CALL	27.96
7/15/2024	921	Office supplies and expenses	COMCAST THREE RIVERS	(36.59)
7/22/2024	921	Office supplies and expenses	SCRANTON TIMES CIRC	8.95
7/23/2024	903	Customer records and collection expenses	WWW.PACER.GOV	131.90
7/29/2024	921	Office supplies and expenses	COMCAST THREE RIVERS	300.93
7/29/2024	921	Office supplies and expenses	VMO*VIMEO PRO UNLIMITE	422.94

8/5/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
8/5/2024	921	Office supplies and expenses	D J*WALL-ST-JOURNAL	41.33
8/5/2024	921	Office supplies and expenses	THE MORNING CALL	27.96
8/20/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
8/29/2024	921	Office supplies and expenses	D J*WSJ	41.33
8/29/2024	921	Office supplies and expenses	NORTHEAST PA CIRC	8.95
8/29/2024	921	Office supplies and expenses	THE MORNING CALL	27.96
8/31/2024	921	Office supplies and expenses	NORTHEAST PA CIRC	(8.95)
9/20/2024	921	Office supplies and expenses	D J*WSJ	41.33
9/20/2024	921	Office supplies and expenses	THE MORNING CALL	27.96
9/30/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
10/4/2024	580	Operation supervision and engineering - Distribution	LANDEX.COM	200.00
10/6/2024	903	Customer records and collection expenses	SURVEYMONK* T 45782708	318.00
10/17/2024	903	Customer records and collection expenses	WWW.PACER.GOV	98.40
10/18/2024	921	Office supplies and expenses	D J*WSJ	41.33
10/18/2024	921	Office supplies and expenses	THE MORNING CALL	40.00
11/5/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
11/14/2024	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
11/19/2024	930	Advertising & Misc General	STK*SHUTTERSTOCK	83.74
11/23/2024	921	Office supplies and expenses	D J*WSJ	41.33
11/23/2024	921	Office supplies and expenses	THE MORNING CALL	40.00
12/5/2024	921	Office supplies and expenses	PRESS ENTERPRISE, INC.	160.95
12/5/2024	921	Office supplies and expenses	SUN-GAZETTE COMPANY	216.00
12/5/2024	921	Office supplies and expenses	THE EXPRESS	168.00
12/9/2024	908	Customer assistance expenses	E Source Companies LLC	94,700.00
12/11/2024	588	Miscellaneous distribution expenses	LAT-LON	45.00
12/13/2024	921	Office supplies and expenses	APPLE.COM/BILL	0.99
12/18/2024	921	Office supplies and expenses	D J*WSJ	41.33
12/18/2024	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
1/3/2025	921	Office supplies and expenses	THE MORNING CALL	40.00
1/15/2025	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
1/22/2025	921	Office supplies and expenses	APPLE.COM/BILL	0.99
1/29/2025	921	Office supplies and expenses	APPLE.COM/BILL	105.99
1/29/2025	921	Office supplies and expenses	D J*WSJ	41.33
2/7/2025	921	Office supplies and expenses	D J*WSJ	41.33
2/7/2025	921	Office supplies and expenses	THE MORNING CALL	40.00
2/13/2025	921	Office supplies and expenses	APPLE.COM/BILL	0.99
2/14/2025	921	Office supplies and expenses	NORTHEAST PA CIRC	17.90
2/22/2025	588	Miscellaneous distribution expenses	LAT-LON	90.00
2/22/2025	903	Customer records and collection expenses	WWW.PACER.GOV	71.00
2/27/2025	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
3/6/2025	921	Office supplies and expenses	D J*WSJ	41.33
3/6/2025	921	Office supplies and expenses	THE NEW YORK TIMES	227.89
3/8/2025	588	Miscellaneous distribution expenses	LAT-LON	47.70
3/8/2025	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
3/10/2025	921	Office supplies and expenses	APPLE.COM/BILL	0.99
3/17/2025	921	Office supplies and expenses	1430 DAILY ITEM	0.99
3/17/2025	921	Office supplies and expenses	NORTHEAST PA CIRC	8.95
3/24/2025	921	Office supplies and expenses	BRIDGETOWER MEDIA	99.00
3/27/2025	921	Office supplies and expenses	BRIDGETOWER MEDIA	(99.00)
4/3/2025	921	Office supplies and expenses	BIZNEWSPA	49.99
4/7/2025	921	Office supplies and expenses	APPLE.COM/BILL	0.99
4/8/2025	921	Office supplies and expenses	D J*WSJ	41.33
4/8/2025	921	Office supplies and expenses	THE MORNING CALL	40.00
4/11/2025	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
4/14/2025	921	Office supplies and expenses	NORTHEAST PA CIRC	8.95
4/18/2025	580	Operation supervision and engineering - Distribution	LANDEX.COM	75.00
5/2/2025	921	Office supplies and expenses	APSTYLEBOOK.COM	28.62
5/2/2025	921	Office supplies and expenses	D J*WSJ	41.33
5/2/2025	921	Office supplies and expenses	THE MORNING CALL	46.06
5/5/2025	921	Office supplies and expenses	APPLE.COM/BILL	0.99
5/6/2025	588	Miscellaneous distribution expenses	STARLINK	50.00
5/7/2025	903	Customer records and collection expenses	HRDIRECT/POSTERGUARD	1,081.20
5/7/2025	903	Customer records and collection expenses	SYMPHYONY TALENT, LLC	1,590.00
5/8/2025	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
5/9/2025	921	Office supplies and expenses	NORTHEAST PA CIRC	8.95
5/12/2025	903	Customer records and collection expenses	WWW.PACER.GOV	46.80
5/29/2025	921	Office supplies and expenses	NORTHEAST PA CIRC	3.00
6/2/2025	921	Office supplies and expenses	D J*WSJ	41.33
6/2/2025	921	Office supplies and expenses	THE MORNING CALL	55.68
6/3/2025	935	Maintenance of general plant	GOOGLE *AMAZON MOBILE	15.89
6/5/2025	921	Office supplies and expenses	APPLE.COM/BILL	0.99

6/11/2025	921 Office supplies and expenses	NORTHEAST PA CIRC	8.95
6/11/2025	921 Office supplies and expenses	TWP*PROMO75810237	29.00
6/13/2025	903 Customer records and collection expenses	EMPLOYMTTEC	8,750.00
6/13/2025	903 Customer records and collection expenses	HRDIRECT/POSTERGUARD	1,081.20
6/13/2025	903 Customer records and collection expenses	SYMPHYONY TALENT, LLC	265.00
6/16/2025	903 Customer records and collection expenses	GETTYIMAGES	312.91
6/30/2025	921 Office supplies and expenses	D J*WSJ	41.33
		Total Direct Charges	**281,351.28**
7/13/2020	921 Office supplies and expenses	THE MORNING CALL	3.03
7/13/2020	921 Office supplies and expenses	THE MORNING CALL	3.03
7/13/2020	921 Office supplies and expenses	THE MORNING CALL	16.02
7/15/2020	921 Office supplies and expenses	DELOITTE LLP	560.60
7/16/2020	921 Office supplies and expenses	THE MORNING CALL	(0.41)
7/16/2020	921 Office supplies and expenses	Thomson West	55.75
7/24/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	88.90
7/28/2020	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	299.25
7/31/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	2.34
8/3/2020	921 Office supplies and expenses	THE MORNING CALL	3.03
8/10/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	87.08
8/10/2020	921 Office supplies and expenses	KAHOOT! AS	154.84
8/27/2020	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	543.78
8/28/2020	921 Office supplies and expenses	Thomson West	55.75
9/14/2020	921 Office supplies and expenses	Dow Jones & Company (memo)	1,084.63
9/16/2020	920 Administrative and general salaries	BLP*BUSINESS WEEK	(15.87)
9/16/2020	920 Administrative and general salaries	BLP*BUSINESS WEEK	15.87
9/17/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	88.90
9/21/2020	921 Office supplies and expenses	THE MORNING CALL	3.03
9/25/2020	921 Office supplies and expenses	Thomson West	116.17
9/29/2020	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	299.25
10/9/2020	921 Office supplies and expenses	Thomson West	55.75
10/22/2020	921 Office supplies and expenses	NYTIMES	27.17
10/22/2020	921 Office supplies and expenses	THE MORNING CALL	6.06
10/22/2020	921 Office supplies and expenses	THE MORNING CALL	16.06
10/22/2020	921 Office supplies and expenses	APSTYLEBOOK.COM	5.84
10/30/2020	921 Office supplies and expenses	Thomson West	15.11
11/6/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	56.99
11/13/2020	921 Office supplies and expenses	Thomson West	55.75
11/20/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	3.70
11/20/2020	921 Office supplies and expenses	FORTUNE MEDIA	7.60
11/25/2020	921 Office supplies and expenses	SUB*WASHPOST*003184132	18.81
12/1/2020	921 Office supplies and expenses	NYTIMES*NYTIMES	4.44
12/10/2020	921 Office supplies and expenses	Dow Jones & Company (memo)	51.21
12/10/2020	921 Office supplies and expenses	Thomson West	126.61
12/16/2020	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	322.05
12/18/2020	921 Office supplies and expenses	NYTIMES*NYTIMES	3.04
12/26/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	3.70
12/31/2020	921 Office supplies and expenses	BLP*BUSINESS WEEK	17.10
12/31/2020	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	149.63
1/8/2021	921 Office supplies and expenses	Executive Press, Inc.	3,072.60
1/28/2021	921 Office supplies and expenses	AP NOW & TOMORROW	966.85
1/28/2021	921 Office supplies and expenses	NYTIMES*NYTIMES	1.94
1/29/2021	921 Office supplies and expenses	Thomson West	52.82
1/29/2021	921 Office supplies and expenses	CCH, a Wolters Kulwer business	825.21
2/12/2021	921 Office supplies and expenses	Thomson West	52.82
2/26/2021	921 Office supplies and expenses	NYTIMES*NYTIMES	6.53
3/5/2021	921 Office supplies and expenses	CCH, a Wolters Kulwer business	905.16
3/9/2021	921 Office supplies and expenses	APSTYLEBOOK.COM	5.53
3/12/2021	921 Office supplies and expenses	Thomson West	52.82
3/13/2021	921 Office supplies and expenses	TAX ANALYSTS	1,169.10
3/22/2021	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	101.26
3/24/2021	921 Office supplies and expenses	LEHIGH VALLEY BUSINESS	14.22
3/25/2021	921 Office supplies and expenses	DTCC	292.50
3/25/2021	921 Office supplies and expenses	NYTIMES*NYTIMES	3.26
4/8/2021	921 Office supplies and expenses	DTCC	141.75
4/9/2021	921 Office supplies and expenses	Thomson West	56.52
4/22/2021	921 Office supplies and expenses	NYTIMES*NYTIMES	3.26
4/27/2021	921 Office supplies and expenses	KNOWLEDGELEADER	454.50

4/28/2021	921 Office supplies and expenses	BLOOMBERG.COM	61.20
5/10/2021	921 Office supplies and expenses	APSTYLEBOOK.COM	53.00
5/11/2021	921 Office supplies and expenses	DTCC	141.75
5/13/2021	921 Office supplies and expenses	Dow Jones & Company (memo)	21.15
5/13/2021	921 Office supplies and expenses	Thomson West	187.79
5/14/2021	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	53.99
5/20/2021	921 Office supplies and expenses	NYTIMES*NYTIMES	3.26
5/24/2021	921 Office supplies and expenses	STK*SHUTTERSTOCK	37.97
6/14/2021	921 Office supplies and expenses	DTCC	141.75
6/17/2021	921 Office supplies and expenses	Thomson West	56.52
6/23/2021	921 Office supplies and expenses	NYTIMES*NYTIMES	3.26
6/30/2021	921 Office supplies and expenses	NATIONAL JOURNAL GROUP LLC PPL - New Yor	4,537.50
7/8/2021	921 Office supplies and expenses	ASSN *ORDER	48.85
7/22/2021	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	84.22
7/28/2021	921 Office supplies and expenses	KAHOOT! AS	147.26
8/2/2021	921 Office supplies and expenses	DTCC	110.25
8/4/2021	921 Office supplies and expenses	Thomson West	43.96
8/4/2021	921 Office supplies and expenses	Dow Jones & Company (memo)	891.70
8/4/2021	921 Office supplies and expenses	Dow Jones & Company (memo)	45.36
8/12/2021	921 Office supplies and expenses	ARTGRID	67.06
8/16/2021	921 Office supplies and expenses	DTCC	110.25
8/26/2021	921 Office supplies and expenses	Thomson West	43.96
9/21/2021	921 Office supplies and expenses	DTCC	110.25
9/21/2021	921 Office supplies and expenses	THOMSON REUTERS WEST	43.96
9/27/2021	921 Office supplies and expenses	Wolters Kluwer/Thomson West	744.41
10/4/2021	921 Office supplies and expenses	NYTIMES*NYTIMES	23.10
10/11/2021	921 Office supplies and expenses	EPIDEMIC SOUND AB	41.86
10/11/2021	921 Office supplies and expenses	THE MORNING CALL	2.23
10/11/2021	921 Office supplies and expenses	THOMSON REUTERS WEST	43.96
10/26/2021	921 Office supplies and expenses	THOMSON REUTERS WEST	43.96
10/29/2021	921 Office supplies and expenses	THOMSON REUTERS WEST	(43.96)
11/1/2021	921 Office supplies and expenses	FSP*PUBLIC AFFAIRS COUNCI	21.00
11/3/2021	921 Office supplies and expenses	DTCC	110.25
11/4/2021	921 Office supplies and expenses	THOMSON REUTERS WEST	87.92
11/16/2021	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	41.99
11/16/2021	921 Office supplies and expenses	DTCC	110.25
11/19/2021	921 Office supplies and expenses	APSTYLEBOOK.COM	15.37
12/8/2021	921 Office supplies and expenses	SUB*WASHPOST*003184132	13.86
12/23/2021	921 Office supplies and expenses	ASSOC CORP COUNSEL LBOX	70.00
1/1/2022	921 Office supplies and expenses	THE MORNING CALL	15.45
1/7/2022	921 Office supplies and expenses	STK*SHUTTERSTOCK	26.56
1/7/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	43.96
1/8/2022	921 Office supplies and expenses	DTCC	110.25
1/8/2022	921 Office supplies and expenses	SURVEYMONK* T 41879147	133.56
1/13/2022	921 Office supplies and expenses	THE MORNING CALL	2.23
1/28/2022	921 Office supplies and expenses	EP EXECUTIVE PRESS INC	2,782.50
2/10/2022	921 Office supplies and expenses	DTCC	228.38
2/15/2022	921 Office supplies and expenses	DTCC	228.38
2/17/2022	921 Office supplies and expenses	MASTERCLASS	55.33
2/22/2022	921 Office supplies and expenses	APSTYLEBOOK.COM	8.91
2/28/2022	923 Outside services employed	SMK*SURVEYMONKEY.COM	2,375.46
3/9/2022	921 Office supplies and expenses	ADOBE ACROPRO TRIAL	14.70
3/9/2022	921 Office supplies and expenses	ADOBE STOCK	29.41
3/9/2022	921 Office supplies and expenses	ADOBE STOCK	58.82
3/9/2022	921 Office supplies and expenses	GOANIMATE, INC.	82.33
3/9/2022	921 Office supplies and expenses	GOANIMATE, INC.	82.33
3/9/2022	921 Office supplies and expenses	GOANIMATE, INC.	82.33
3/9/2022	921 Office supplies and expenses	LINKEDIN-732*2234343	235.23
3/9/2022	920 Administrative and general salaries	ADOBE ACROPRO SUBS	4.61
3/10/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	206.28
3/12/2022	921 Office supplies and expenses	DTCC	235.63
3/25/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	16.18
3/29/2022	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	270.43
4/11/2022	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	216.87
4/14/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	91.06
4/26/2022	921 Office supplies and expenses	BLOOMBERG.COM	120.35

4/26/2022	921 Office supplies and expenses	LEHIGH VALLEY PARTNERSHIP PPL ALLENTOWN	207.50
5/5/2022	921 Office supplies and expenses	ADOBE ACROPRO SUBS	14.70
5/5/2022	921 Office supplies and expenses	ADOBE STOCK	29.41
5/5/2022	921 Office supplies and expenses	GOANIMATE, INC.	82.33
5/6/2022	921 Office supplies and expenses	THE MORNING CALL	7.98
5/9/2022	921 Office supplies and expenses	HR SPECIALIST EMPLOYM	149.54
5/12/2022	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	228.38
5/31/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	86.98
6/8/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	10.05
6/16/2022	921 Office supplies and expenses	DOW JONES and COMPANY INC	30.80
6/16/2022	921 Office supplies and expenses	EIG*CONSTANTCONTACT.COM	6,598.34
6/24/2022	921 Office supplies and expenses	SQ *THE MYERS-BRIGGS COMP	147.82
6/27/2022	930 Advertising & Misc General	VMO*VIMEO PRO UNLIMITE	342.58
7/11/2022	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	378.00
7/12/2022	921 Office supplies and expenses	THOMSON WEST*TCD	170.00
7/26/2022	921 Office supplies and expenses	GRAMMARLY COLXWZG9Z	116.16
7/28/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	112.29
8/2/2022	921 Office supplies and expenses	J J KELLER & ASSOCIATES	6.16
8/2/2022	921 Office supplies and expenses	JJ KELLER & ASSOCIATES I	123.15
8/2/2022	921 Office supplies and expenses	LINKEDIN 7576437783	142.12
8/15/2022	921 Office supplies and expenses	PRIVATEJETCARD-REPORT	133.20
8/15/2022	921 Office supplies and expenses	STK*SHUTTERSTOCK	826.80
8/16/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	75.36
8/17/2022	921 Office supplies and expenses	ADOBE ACROPRO SUBS	44.33
8/17/2022	921 Office supplies and expenses	ADOBE STOCK	88.69
8/17/2022	921 Office supplies and expenses	GOANIMATE, INC.	248.30
8/17/2022	921 Office supplies and expenses	HBRSUBSCRIPTION	125.54
8/17/2022	921 Office supplies and expenses	KAHOOT! ASA	525.65
8/17/2022	921 Office supplies and expenses	LINC DEI	345.24
8/17/2022	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	283.89
8/17/2022	921 Office supplies and expenses	THE MORNING CALL MG2	0.70
8/22/2022	921 Office supplies and expenses	IN *PENNSYLVANIA LEGISLAT	3,564.00
8/29/2022	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	189.00
9/7/2022	921 Office supplies and expenses	DOW JONES and COMPANY INC	1,821.05
9/7/2022	921 Office supplies and expenses	WOLTERS KLUWER LAW and BUSINESS	1,329.24
9/12/2022	921 Office supplies and expenses	ARTGRID	86.38
9/12/2022	930 Advertising & Misc General	EIG*CONSTANTCONTACT.COM	1,506.84
10/3/2022	921 Office supplies and expenses	THE MORNING CALL	4.79
10/7/2022	921 Office supplies and expenses	WOLTERS KLUWER LAW and BUSINESS	1,329.24
10/11/2022	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	189.00
10/19/2022	921 Office supplies and expenses	KYAOCCOURTNET*VCN	12.17
10/19/2022	921 Office supplies and expenses	NYTIMES*NYTIMES	6.32
10/19/2022	921 Office supplies and expenses	DOW JONES & COMPANY, INC	(1.79)
10/21/2022	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	189.00
10/21/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	583.98
10/31/2022	588 Miscellaneous distribution expenses	LEXISNEXIS RISK SOLUTIONS FL INC.	26.50
10/31/2022	903 Customer records and collection expenses	LEXISNEXIS RISK SOLUTIONS FL INC.	18.57
10/31/2022	588 Miscellaneous distribution expenses	LEXISNEXIS RISK SOLUTIONS FL INC.	27.79
10/31/2022	903 Customer records and collection expenses	LEXISNEXIS RISK SOLUTIONS FL INC.	19.49
11/7/2022	921 Office supplies and expenses	EP EXECUTIVE PRESS INC	5,009.14
11/7/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	57.02
11/8/2022	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	71.99
11/23/2022	921 Office supplies and expenses	BEACONSTAC LITE	43.20
11/29/2022	921 Office supplies and expenses	SUB*WASHPOST*003184132	23.76
11/29/2022	921 Office supplies and expenses	THE BUSINESS JOURNALS	3.96
11/30/2022	921 Office supplies and expenses	APSTYLEBOOK.COM	8.48
11/30/2022	921 Office supplies and expenses	GANNETT NEWSPRPR NE	2.50
11/30/2022	921 Office supplies and expenses	KYAOCCOURTNET*VCN	15.21
11/30/2022	921 Office supplies and expenses	Links Technology Solutions Inc	13,707.17
11/30/2022	921 Office supplies and expenses	NYTIMES*NYTIMES	6.25
11/30/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	125.11
12/1/2022	921 Office supplies and expenses	ADOBE ACROPRO SUBS	26.47
12/1/2022	921 Office supplies and expenses	ADOBE STOCK	42.36
12/1/2022	921 Office supplies and expenses	APSTYLEBOOK.COM	9.54
12/1/2022	921 Office supplies and expenses	ASSOC FOR TALENT DEV	263.24
12/1/2022	921 Office supplies and expenses	GOANIMATE, INC.	59.30
12/1/2022	921 Office supplies and expenses	GOANIMATE, INC.	59.30
12/1/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	152.57
12/2/2022	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	1,159.11
12/9/2022	921 Office supplies and expenses	ADOBE *STOCK	21.18

12/9/2022	921 Office supplies and expenses	ASSOC FOR TALENT DEV	33.59
12/9/2022	921 Office supplies and expenses	THE MORNING CALL	31.90
12/13/2022	921 Office supplies and expenses	THOMSON REUTERS WEST	288.61
12/15/2022	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	393.75
12/16/2022	921 Office supplies and expenses	J J KELLER & ASSOCIATES	(6.00)
12/20/2022	921 Office supplies and expenses	KYAOCCOURTNET*VCN	15.65
12/20/2022	921 Office supplies and expenses	NYTIMES*NYTIMES	6.25
12/20/2022	921 Office supplies and expenses	REI*MATTHEW BENDER &CO	52.23
12/21/2022	923 Outside services employed	ADOBE *STOCK	7.95
12/21/2022	921 Office supplies and expenses	KYAOCCOURTNET*VCN	13.20
12/21/2022	921 Office supplies and expenses	NYTIMES*NYTIMES	6.25
12/21/2022	921 Office supplies and expenses	SOFTWARE MANAGEMENT	15.00
12/21/2022	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	22.25
12/21/2022	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	22.25
12/21/2022	921 Office supplies and expenses	ADOBE *STOCK	7.95
12/22/2022	930 Advertising & Misc General	EIG*CONSTANTCONTACT.COM	1,506.84
12/23/2022	921 Office supplies and expenses	ACCA	88.05
12/24/2022	921 Office supplies and expenses	THE BUSINESS JOURNALS	158.68
1/5/2023	921 Office supplies and expenses	THE MORNING CALL	6.69
1/17/2023	921 Office supplies and expenses	DOW JONES and COMPANY INC	73.41
1/20/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	380.04
1/28/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	13.11
1/28/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	6.25
1/31/2023	921 Office supplies and expenses	INFOGRAM.COM	780.96
1/31/2023	921 Office supplies and expenses	SOFTWARE USED FOR VARIOUS AUDITS	236.88
2/1/2023	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	440.53
2/10/2023	921 Office supplies and expenses	THE MORNING CALL	41.35
2/11/2023	921 Office supplies and expenses	ENVATO	70.35
2/11/2023	921 Office supplies and expenses	S&P GLOBAL PLATTS	111.18
2/11/2023	921 Office supplies and expenses	THE MORNING CALL	6.69
2/14/2023	923 Outside services employed	BRIDGETOWER PSA SUB	33.18
2/15/2023	921 Office supplies and expenses	ADOBE *STOCK	6.99
2/15/2023	921 Office supplies and expenses	ADOBE *STOCK	20.18
2/15/2023	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	19.58
2/15/2023	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	56.48
2/16/2023	921 Office supplies and expenses	APSTYLEBOOK.COM	12.79
2/18/2023	921 Office supplies and expenses	THE WALL STREET JOURNAL	153.89
2/21/2023	921 Office supplies and expenses	MOODY'S ANALYTICS INC	28,531.68
2/22/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	110.09
2/25/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	13.97
2/25/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	5.50
2/28/2023	921 Office supplies and expenses	THE MORNING CALL	6.69
3/1/2023	921 Office supplies and expenses	LINKEDIN 8547499084	236.82
3/4/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	512.26
3/4/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	512.26
3/4/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	512.26
3/15/2023	921 Office supplies and expenses	THE MORNING CALL	45.65
3/15/2023	921 Office supplies and expenses	THE MORNING CALL	45.65
3/15/2023	921 Office supplies and expenses	THE NEW YORK TIMES	43.45
3/15/2023	921 Office supplies and expenses	THE NEW YORK TIMES	43.45
3/15/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	11.44
3/15/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	11.44
3/23/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	28.49
3/27/2023	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	255.36
4/3/2023	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	454.51
4/3/2023	921 Office supplies and expenses	ICONFINDER	127.40
4/5/2023	921 Office supplies and expenses	GRAMMARLY COHUMSHLA	104.26
4/5/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	13.20
4/5/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	5.50
4/11/2023	921 Office supplies and expenses	THE MORNING CALL	46.84
4/14/2023	921 Office supplies and expenses	ADOBE *STOCK	13.99
4/14/2023	921 Office supplies and expenses	LINKEDIN 8744234614	55.94
4/14/2023	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	39.16
4/26/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	19.36
4/27/2023	921 Office supplies and expenses	THE MORNING CALL	6.69
5/4/2023	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	220.26
5/10/2023	921 Office supplies and expenses	Links Technology Solutions Inc	7,136.71
5/10/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	196.41
5/16/2023	921 Office supplies and expenses	CKO*GETTYIMAGES	1,942.66
5/25/2023	921 Office supplies and expenses	THE MORNING CALL	22.79
5/26/2023	921 Office supplies and expenses	Alan Soenko Inside Washington Publishers	301.40
5/26/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	13.59

5/26/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	14.82
5/26/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	5.50
5/26/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	5.50
6/5/2023	921 Office supplies and expenses	VMO*VIMEO PRO UNLIMITE	315.09
6/7/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	112.45
6/13/2023	921 Office supplies and expenses	ADOBE *STOCK	40.35
6/13/2023	921 Office supplies and expenses	KAHOOT! ASA	478.30
6/13/2023	921 Office supplies and expenses	LINC DEI	314.14
6/13/2023	921 Office supplies and expenses	PRICEWATERHOUSECOOPERS	10,017.91
6/13/2023	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	314.83
6/13/2023	921 Office supplies and expenses	THE MORNING CALL	11.40
6/13/2023	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	56.48
6/13/2023	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	56.48
6/14/2023	921 Office supplies and expenses	THE MORNING CALL	46.84
6/14/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	9.68
6/14/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	9.68
6/22/2023	921 Office supplies and expenses	THOMSON WEST*TCD	180.05
7/13/2023	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	220.26
7/13/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	72.59
7/14/2023	921 Office supplies and expenses	THE MORNING CALL	11.40
7/19/2023	921 Office supplies and expenses	GRAVITY FORMS	53.30
7/21/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	109.11
7/26/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	0.93
7/27/2023	921 Office supplies and expenses	Alan Soenko Inside Washington Publishers	195.80
7/27/2023	921 Office supplies and expenses	Bloomberg Industry Group Inc	5,076.50
7/27/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	412.40
7/27/2023	921 Office supplies and expenses	WOLTERS KLUWER LAW and BUSINESS	344.20
7/31/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	28.17
7/31/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	5.50
7/31/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	11.00
7/31/2023	921 Office supplies and expenses	WWW.PACER.GOV	9.86
8/9/2023	921 Office supplies and expenses	THE BUSINESS JOURNALS	60.54
8/14/2023	921 Office supplies and expenses	JJ KELLER & ASSOCIATES,	496.72
8/14/2023	921 Office supplies and expenses	STK*SHUTTERSTOCK	757.90
8/14/2023	921 Office supplies and expenses	THE MORNING CALL	46.84
8/15/2023	921 Office supplies and expenses	THE MORNING CALL	11.40
8/22/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	0.93
8/25/2023	921 Office supplies and expenses	ADOBE *STOCK	40.35
8/25/2023	921 Office supplies and expenses	HBRSUBSCRIPTION	123.75
8/25/2023	921 Office supplies and expenses	VYOND-GOANIMATE,INC.	56.48
9/5/2023	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	440.53
9/7/2023	921 Office supplies and expenses	CANVA	267.83
9/11/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	115.80
9/14/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	(1,024.52)
9/14/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	(1,024.52)
9/14/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	1,024.52
9/14/2023	921 Office supplies and expenses	THE MORNING CALL	(45.65)
9/14/2023	921 Office supplies and expenses	THE MORNING CALL	(45.65)
9/14/2023	921 Office supplies and expenses	THE MORNING CALL	45.65
9/14/2023	921 Office supplies and expenses	THE NEW YORK TIMES	(43.45)
9/14/2023	921 Office supplies and expenses	THE NEW YORK TIMES	(43.45)
9/14/2023	921 Office supplies and expenses	THE NEW YORK TIMES	43.45
9/14/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	(11.44)
9/14/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	(11.44)
9/14/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	11.44
9/15/2023	921 Office supplies and expenses	SOCIETY OF CORPORATE SEC	1,144.00
9/21/2023	921 Office supplies and expenses	POLL EVERYWHERE, INC.	186.26
9/21/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	28.49
9/29/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	0.93
10/2/2023	921 Office supplies and expenses	U OF CO FOUNDTN ONLINE	4,966.00
10/6/2023	921 Office supplies and expenses	DOW JONES and COMPANY INC	1,739.21
10/10/2023	921 Office supplies and expenses	THE MORNING CALL	22.79
10/10/2023	921 Office supplies and expenses	THE MORNING CALL	56.65
10/11/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	65.36
10/16/2023	921 Office supplies and expenses	DTCC PRODUCTS SERVICES	440.53
10/19/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	0.93
10/20/2023	921 Office supplies and expenses	LINKEDIN PRE 8997723084	(80.91)
10/20/2023	921 Office supplies and expenses	LINKEDIN PRE 8997723084	142.38
10/30/2023	921 Office supplies and expenses	Links Technology Solutions Inc	12,665.42
11/7/2023	921 Office supplies and expenses	EP EXECUTIVE PRESS INC	4,750.28
11/7/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	203.11
11/10/2023	921 Office supplies and expenses	MATTHEW BENDER and COMPANY INC	49.07

11/10/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	28.49
11/11/2023	921 Office supplies and expenses	THE MORNING CALL	11.40
11/14/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	87.31
11/15/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	43.22
11/15/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	5.50
11/15/2023	921 Office supplies and expenses	NYTIMES*NYTIMES	11.00
11/15/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	19.94
11/17/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	0.93
11/18/2023	921 Office supplies and expenses	APSTYLEBOOK.COM	25.27
11/21/2023	921 Office supplies and expenses	MENTIMETER BASIC	74.06
11/21/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	20.53
11/28/2023	921 Office supplies and expenses	BEACONSTAC LITE	39.60
11/28/2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	20.53
11/29/2023	921 Office supplies and expenses	GANNETT NEWSPRPR NE	21.61
12/6/2023	921 Office supplies and expenses	APSTYLEBOOK.COM	8.90
12/7/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	5.50
12/8/2023	921 Office supplies and expenses	THOMSON REUTERS WEST	28.49
12/12/2023	921 Office supplies and expenses	TWPSUB3184132	26.40
12/13/2023	921 Office supplies and expenses	MOODY'S ANALYTICS INC	8,958.82
12/16/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	76.94
12/16/2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	10.26
12/21/2023	921 Office supplies and expenses	THE BUSINESS JOURNALS	168.44
12/27/2023	921 Office supplies and expenses	KYAOCCOURTNET*VCN	29.56
1/3/2024	921 Office supplies and expenses	CITIZENS VOICE CIRC	6.65
1/3/2024	921 Office supplies and expenses	LNP MEDIA GROUP INC	52.01
1/4/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	10.23
1/6/2024	921 Office supplies and expenses	DTCC	229.79
1/9/2024	921 Office supplies and expenses	THE MORNING CALL	22.60
1/9/2024	921 Office supplies and expenses	THE MORNING CALL	56.17
1/17/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	2.04
1/18/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	504.97
1/31/2024	921 Office supplies and expenses	THE MORNING CALL	11.30
2/2/2024	921 Office supplies and expenses	DTCC	229.79
2/2/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	14.90
2/3/2024	921 Office supplies and expenses	CITIZENS VOICE CIRC	6.65
2/3/2024	921 Office supplies and expenses	CITIZENS VOICE CIRC	6.65
2/6/2024	921 Office supplies and expenses	VENNGAGE.COM	18.90
2/6/2024	921 Office supplies and expenses	VENNGAGE.COM	2,503.61
2/9/2024	921 Office supplies and expenses	APSTYLEBOOK.COM	9.16
2/9/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	1.02
2/13/2024	921 Office supplies and expenses	ENVATO	50.37
2/17/2024	921 Office supplies and expenses	DTCC	229.79
2/17/2024	921 Office supplies and expenses	NIRI	306.39
2/20/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	95.25
3/8/2024	921 Office supplies and expenses	WALL STREET JOURNAL	167.87
3/11/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	129.12
3/12/2024	921 Office supplies and expenses	CITIZENS VOICE CIRC	6.65
3/12/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.64
3/12/2024	921 Office supplies and expenses	THOMSON WEST*TCD	31.08
3/13/2024	921 Office supplies and expenses	ICONFINDER	127.05
3/13/2024	921 Office supplies and expenses	LINKEDIN PRE 9702410824	236.18
3/14/2024	921 Office supplies and expenses	Links Technology Solutions Inc	8,174.78
3/27/2024	921 Office supplies and expenses	DTCC	229.79
3/29/2024	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	140.34
4/9/2024	921 Office supplies and expenses	CITIZENS VOICE CIRC	6.65
4/9/2024	921 Office supplies and expenses	MOODY'S ANALYTICS INC	31,114.05
4/10/2024	921 Office supplies and expenses	APSTYLEBOOK.COM	8.14
4/11/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	129.12
5/3/2024	930 Advertising & Misc General	INFOGRAM.COM	(594.40)
5/3/2024	930 Advertising & Misc General	INFOGRAM.COM	594.40
5/6/2024	921 Office supplies and expenses	Alan Soenko Inside Washington Publishers	328.80
5/13/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	35.45
5/14/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	167.87
5/14/2024	921 Office supplies and expenses	DTCC	14.59
5/15/2024	921 Office supplies and expenses	DTCC	229.79
5/16/2024	921 Office supplies and expenses	CITIZENS VOICE CIRC	6.65
5/21/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	33.87
5/28/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	20.47
5/29/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	10.23
5/30/2024	921 Office supplies and expenses	THE MORNING CALL	180.00
6/3/2024	921 Office supplies and expenses	SURVEYMONK* T 45672682	119.06
6/10/2024	921 Office supplies and expenses	THE MORNING CALL	57.68

6/11/2024	921 Office supplies and expenses	THOMSON WEST*TCD	206.35
6/19/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.05
6/20/2024	921 Office supplies and expenses	DTCC	229.79
6/20/2024	921 Office supplies and expenses	REMARKABLE	7.93
6/25/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	2,296.30
7/1/2024	921 Office supplies and expenses	DTCC	229.79
7/2/2024	921 Office supplies and expenses	ITRON	4,483.86
7/9/2024	921 Office supplies and expenses	GETTYIMAGES	1,107.71
7/9/2024	921 Office supplies and expenses	GRAMMARLY COZONOSRU	29.73
7/19/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.39
7/23/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	119.03
7/24/2024	921 Office supplies and expenses	GRAVITY FORMS	52.85
7/30/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	99.20
8/5/2024	921 Office supplies and expenses	STK*SHUTTERSTOCK	826.80
8/6/2024	921 Office supplies and expenses	Alan Soenko Inside Washington Publishers	213.60
8/6/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	402.63
8/6/2024	921 Office supplies and expenses	WOLTERS KLUWER LAW and BUSINESS	2,445.21
8/7/2024	921 Office supplies and expenses	DTCC	229.79
8/8/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.56
8/12/2024	921 Office supplies and expenses	THE BUSINESS JOURNALS	66.06
8/13/2024	921 Office supplies and expenses	CANVA* I04235-77640717	18.70
8/21/2024	901 Supervision	THE BUSINESS JOURNALS	121.73
8/26/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.39
8/27/2024	921 Office supplies and expenses	SOCIETY OF CORPORATE SEC	1,356.60
8/27/2024	921 Office supplies and expenses	UNIQODE.COM	23.03
9/12/2024	921 Office supplies and expenses	NORTHEAST PA CIRC	6.65
9/23/2024	921 Office supplies and expenses	DTCC	459.59
9/25/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.47
10/14/2024	921 Office supplies and expenses	DOW JONES and COMPANY INC	1,992.18
10/14/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	166.80
10/16/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	19.66
10/16/2024	921 Office supplies and expenses	WWW.PACER.GOV	7.94
10/21/2024	921 Office supplies and expenses	NYTIMES*	46.80
10/23/2024	921 Office supplies and expenses	THE BUSINESS JOURNALS	21.00
10/24/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	99.06
11/1/2024	921 Office supplies and expenses	NORTHEAST PA CIRC	6.65
11/5/2024	921 Office supplies and expenses	APSTYLEBOOK.COM	25.99
11/5/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	10.23
11/5/2024	921 Office supplies and expenses	NORTHEAST PA CIRC	6.65
11/7/2024	921 Office supplies and expenses	RTO INSIDER LLC	330.48
11/7/2024	921 Office supplies and expenses	RTO INSIDER LLC	1,307.68
11/12/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	132.93
11/15/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.72
11/20/2024	921 Office supplies and expenses	MENTIMETER BASIC	40.70
11/20/2024	921 Office supplies and expenses	UNIQODE.COM	141.12
11/21/2024	921 Office supplies and expenses	DTCC	229.79
11/22/2024	921 Office supplies and expenses	BRIDGETOWE* LVB SUBSCR	73.56
11/22/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	20.47
11/22/2024	921 Office supplies and expenses	D J*WSJ	10.23
11/22/2024	921 Office supplies and expenses	EP EXECUTIVE PRESS INC	4,659.34
11/22/2024	921 Office supplies and expenses	POLL EVERYWHERE, INC.	1,572.80
11/23/2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	10.23
11/23/2024	921 Office supplies and expenses	D J*WSJ	10.23
12/6/2024	921 Office supplies and expenses	THOMSON REUTERS WEST	132.93
12/10/2024	921 Office supplies and expenses	KYAOCCOURTNET*VCN	18.40
12/11/2024	921 Office supplies and expenses	GANNETT MEDIA CO	21.55
12/11/2024	921 Office supplies and expenses	LNP MEDIA GROUP INC	70.59
12/11/2024	921 Office supplies and expenses	NORTHEAST PA CIRC	6.65
12/12/2024	921 Office supplies and expenses	D J*WSJ	10.23
12/12/2024	921 Office supplies and expenses	DTCC	459.59
12/17/2024	921 Office supplies and expenses	TWP*SUB3184132	28.80
12/18/2024	921 Office supplies and expenses	D J*WSJ	10.23
12/18/2024	921 Office supplies and expenses	VENNGAGE.COM	1,010.88
12/19/2024	921 Office supplies and expenses	THE BUSINESS JOURNALS	207.31
12/20/2024	921 Office supplies and expenses	APSTYLEBOOK.COM	9.41
12/20/2024	921 Office supplies and expenses	SIXFIFTY LLC	2,872.61
1/7/2025	921 Office supplies and expenses	D J*WSJ	95.07
1/10/2025	921 Office supplies and expenses	D J*WSJ	10.84
1/11/2025	921 Office supplies and expenses	KYAOCCOURTNET*VCN	16.82
1/21/2025	921 Office supplies and expenses	THOMSON REUTERS WEST	436.53
2/1/2025	921 Office supplies and expenses	DTCC	248.77
2/5/2025	921 Office supplies and expenses	DTCC	248.77

2/6/2025	921 Office supplies and expenses	THOMSON REUTERS WEST	127.39
2/12/2025	921 Office supplies and expenses	WALL STREET JOURNAL	190.13
2/13/2025	921 Office supplies and expenses	KYAOCCOURTNET*VCN	17.79
2/25/2025	921 Office supplies and expenses	CANVA* 04388-73007026	17.90
2/25/2025	921 Office supplies and expenses	WORK-LOSS DATA INSTIT.	218.73
3/4/2025	921 Office supplies and expenses	APSTYLEBOOK.COM	9.02
3/4/2025	921 Office supplies and expenses	ENVATO	48.27
3/7/2025	921 Office supplies and expenses	SQ *RAMSAY CORPORATION	89.13
3/7/2025	921 Office supplies and expenses	SYMPHYONY TALENT, LLC	259.70
3/10/2025	921 Office supplies and expenses	HBR*SUBSCRIPTION	37.54
3/10/2025	921 Office supplies and expenses	KYAOCCOURTNET*VCN	16.10
3/10/2025	921 Office supplies and expenses	NIRI	331.70
3/19/2025	921 Office supplies and expenses	D J*WSJ	190.13
3/27/2025	921 Office supplies and expenses	THOMSON REUTERS WEST	130.31
4/1/2025	921 Office supplies and expenses	D J*WSJ	166.79
4/2/2025	921 Office supplies and expenses	LEI00479445	9.20
4/8/2025	921 Office supplies and expenses	KYAOCCOURTNET*VCN	19.40
4/8/2025	921 Office supplies and expenses	SMK*SURVEYMONKEY.COM	152.82
4/9/2025	921 Office supplies and expenses	CANVA* 04419-76151579	17.90
4/9/2025	921 Office supplies and expenses	CANVA* I04447-70386771	17.90
4/17/2025	921 Office supplies and expenses	THOMSON REUTERS WEST	130.31
4/17/2025	921 Office supplies and expenses	WWW.PACER.GOV	8.14
4/21/2025	921 Office supplies and expenses	DTCC	264.57
4/30/2025	921 Office supplies and expenses	GRAMMARLY CO*9J3DYCL	32.19
4/30/2025	921 Office supplies and expenses	ICONFINDER	31.46
5/14/2025	921 Office supplies and expenses	KYAOCCOURTNET*VCN	16.50
5/14/2025	921 Office supplies and expenses	WOLTERS KLUWER/CCH/L&R	384.72
5/15/2025	921 Office supplies and expenses	THOMSON REUTERS WEST	35.38
5/16/2025	921 Office supplies and expenses	LEI00487468	9.20
5/16/2025	921 Office supplies and expenses	LEI00487470	9.20
5/27/2025	921 Office supplies and expenses	Alan Soenko Inside Washington Publishers	315.10
5/27/2025	921 Office supplies and expenses	APSTYLEBOOK.COM	8.05
5/27/2025	921 Office supplies and expenses	THOMSON REUTERS WEST	94.95
5/28/2025	921 Office supplies and expenses	REMARKABLE	7.07
5/29/2025	921 Office supplies and expenses	D J*WSJ	10.84
5/30/2025	921 Office supplies and expenses	SURVEYMONK* T 46827070	114.10
5/31/2025	901 Supervision	ICONFINDER	34.20
5/31/2025	921 Office supplies and expenses	North American Energy Standards Board I	1,000.00
5/31/2025	901 Supervision	VENNGAGE.COM	597.61
6/4/2025	921 Office supplies and expenses	DTCC	497.54
6/4/2025	921 Office supplies and expenses	FONT AWESOME PRO+	31.36
6/6/2025	921 Office supplies and expenses	D J*WSJ	10.84
6/10/2025	921 Office supplies and expenses	D J*WSJ	10.84
6/10/2025	921 Office supplies and expenses	KYAOCCOURTNET*VCN	19.64
6/16/2025	921 Office supplies and expenses	GETTYIMAGES	1,127.53
6/18/2025	921 Office supplies and expenses	CANON DIRECT	23.00
6/18/2025	921 Office supplies and expenses	DTCC	248.77
6/23/2025	921 Office supplies and expenses	THOMSON REUTERS WEST	35.38
6/30/2025	588 Miscellaneous distribution expenses	IN *CHWMEG, INC.	875.00
		Total Other Allocations	**261,028.91**
10/2/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	29.94
10/2/2020	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	119.77
10/2/2020	921 Office supplies and expenses	CBI*WINZIP	35.24
10/29/2020	921 Office supplies and expenses	KAHOOT! AS	319.47
10/29/2020	921 Office supplies and expenses	KAHOOT! AS	158.98
11/3/2020	921 Office supplies and expenses	CYBERGHOST VPN	32.95
11/13/2020	921 Office supplies and expenses	INSTITUTE OF MANAGEMENT ACCOUNTANTS	199.00
11/18/2020	921 Office supplies and expenses	MIRO.COM	638.94
1/30/2021	921 Office supplies and expenses	POLL EVERYWHERE, INC.	699.16
1/30/2021	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	118.82
2/23/2021	903 Customer records and collection expenses	FLOOD VUM	95.63
3/23/2021	920 Administrative and general salaries	HARVARD*BUSINESS REVIE	83.98
3/23/2021	920 Administrative and general salaries	TECH REVIEW	66.02
4/22/2021	903 Customer records and collection expenses	FLOOD VUM	36.11
5/10/2021	921 Office supplies and expenses	DIRECTIONS ON MICROSOFT	2,373.57
7/9/2021	921 Office supplies and expenses	APPLE.COM/US	210.97
8/20/2021	920 Administrative and general salaries	APPLE	69.85
11/1/2021	921 Office supplies and expenses	KAHOOT! AS	479.27
2022	921 Office supplies and expenses	POLL EVERYWHERE, INC.	603.41
2022	921 Office supplies and expenses	HARVARD*BUSINESS REVIE	72.48
2022	921 Office supplies and expenses	THE POWER OF PROFESSIONAL	8,547.39

2022	921 Office supplies and expenses	ISC2	71.23
2022	921 Office supplies and expenses	SPOTIFY	4.69
2022	921 Office supplies and expenses	SPOTIFY	(4.69)
2022	921 Office supplies and expenses	KAHOOT! ASA	363.91
2022	921 Office supplies and expenses	SANS	345.34
2022	921 Office supplies and expenses	RAPIDAPI	5.52
2022	921 Office supplies and expenses	RAPIDAPI	5.52
2022	921 Office supplies and expenses	RAPIDAPI	11.03
2022	921 Office supplies and expenses	ISC2	5.52
2022	921 Office supplies and expenses	POLL EVERYWHERE	53.75
2022	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	6.72
2022	921 Office supplies and expenses	ADOBE *STOCK	6.72
2022	921 Office supplies and expenses	ADOBE *STOCK	164.04
2023	921 Office supplies and expenses	RAPIDAPI	11.03
2023	921 Office supplies and expenses	LOB.COM	309.74
2023	921 Office supplies and expenses	LOB.COM	6.72
2023	921 Office supplies and expenses	RAPIDAPI	5.52
2023	921 Office supplies and expenses	RAPIDAPI	(5.52)
2023	921 Office supplies and expenses	RAPIDAPI	(5.52)
2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	5.52
2023	921 Office supplies and expenses	LOB.COM	261.33
2023	921 Office supplies and expenses	LOB.COM	6.72
2023	921 Office supplies and expenses	LOB.COM	314.70
2023	921 Office supplies and expenses	LOB.COM	6.72
2023	921 Office supplies and expenses	RAPIDAPI	11.03
2023	921 Office supplies and expenses	ADOBE *STOCK	6.72
2023	921 Office supplies and expenses	ADOBE *STOCK	270.32
2023	921 Office supplies and expenses	GETTYIMAGES	1,567.58
2023	921 Office supplies and expenses	KAHOOT! ASA	158.55
2023	921 Office supplies and expenses	RAPIDAPI	5.52
2023	921 Office supplies and expenses	THE ECONOMIST	1,007.73
2023	921 Office supplies and expenses	NYTIMES*NYTIMES DISC	257.20
2023	921 Office supplies and expenses	NYTIMES*NYTIMES DISC	6.88
2023	921 Office supplies and expenses	NYTIMES*NYTIMES DISC	3.42
2023	921 Office supplies and expenses	UXPA INTERNATIONAL	10.32
2023	921 Office supplies and expenses	RAPIDAPI	5.55
2023	921 Office supplies and expenses	RAPIDAPI	10.32
2023	921 Office supplies and expenses	BROWSERSTACK.COM	273.30
2023	921 Office supplies and expenses	BROWSERSTACK.COM	6.88
2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	10.32
2023	921 Office supplies and expenses	LOB.COM	510.38
2023	921 Office supplies and expenses	LOB.COM	6.88
2023	921 Office supplies and expenses	RAPIDAPI	5.55
2023	921 Office supplies and expenses	RAPIDAPI	5.55
2023	921 Office supplies and expenses	WWW.WHOVA.COM	795.92
2023	921 Office supplies and expenses	WWW.WHOVA.COM	10.32
2023	921 Office supplies and expenses	APPLE.COM/US	176.03
2023	921 Office supplies and expenses	BITLY.COM	75.62
2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	58.28
2023	921 Office supplies and expenses	LOB.COM	21.06
2023	921 Office supplies and expenses	LOB.COM	6.88
2023	921 Office supplies and expenses	AMAZON PRIME*7B6PH57U3	0.85
2023	921 Office supplies and expenses	AMAZON PRIME*7B6PH57U3	291.86
2023	921 Office supplies and expenses	AMAZON PRIME*7B6PH57U3	0.85
2023	921 Office supplies and expenses	AMAZON PRIME*7B6PH57U3	7.73
2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	5.55
2023	921 Office supplies and expenses	GOTOCOM*GOTOCONNECT	80.28
2023	921 Office supplies and expenses	LOB.COM	6.88
2023	921 Office supplies and expenses	AMAZON PRIME*9X5JG2HC3	0.85
2023	921 Office supplies and expenses	AMAZON PRIME*9X5JG2HC3	0.85
2023	921 Office supplies and expenses	AMAZON PRIME*9X5JG2HC3	0.85
2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	5.55
2023	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	6.88
2024	921 Office supplies and expenses	MAILCHIMP	80.28
2024	921 Office supplies and expenses	MAILCHIMP	80.28
2024	921 Office supplies and expenses	RAPIDAPI	5.55
2024	921 Office supplies and expenses	ACFE	8.26
2024	921 Office supplies and expenses	RAPIDAPI	5.55
2024	921 Office supplies and expenses	LOB.COM	13.76
2024	921 Office supplies and expenses	MAILCHIMP	80.28
2024	921 Office supplies and expenses	MAILCHIMP	10.32
2024	921 Office supplies and expenses	AXE DEVTOOLS	10.32

2024	921	Office supplies and expenses	GETTYIMAGES	1,766.26
2024	921	Office supplies and expenses	GETTYIMAGES	80.28
2024	921	Office supplies and expenses	LOB.COM	6.88
2024	921	Office supplies and expenses	OVERLEAF S* TRIAL STAN	16.65
2024	921	Office supplies and expenses	TWILIO WN374BX7QC6GQ2B9	111.08
2024	921	Office supplies and expenses	TWILIO WN374BX7QC6GQ2B9	80.28
2024	921	Office supplies and expenses	SP NATUREPLUS	5.55
2024	921	Office supplies and expenses	SP NATUREPLUS	10.32
2024	921	Office supplies and expenses	AMAZON PRIME*C442H1RV3	13.76
2024	921	Office supplies and expenses	INFORMATION SYSTEM AUDIT	10.32
2024	921	Office supplies and expenses	RAPIDAPI	5.55
2024	920	Administrative and general salaries	SKILLCERT PRO	11.10
2024	921	Office supplies and expenses	WEATHERBELL ANALYTICS	16.88
2024	921	Office supplies and expenses	WEATHERBELL ANALYTICS	80.28
2024	921	Office supplies and expenses	GARTNER INC	91,643.21
2024	921	Office supplies and expenses	GARTNER INC	5,498.59
2024	921	Office supplies and expenses	GARTNER INC	1,390.71
2024	921	Office supplies and expenses	GARTNER INC	23,178.54
2024	921	Office supplies and expenses	AXE DEVTOOLS	10.65
2024	930	Advertising & Misc General	FTP*FINANCIAL TIMES	133.66
2024	921	Office supplies and expenses	MAILCHIMP	82.84
2024	921	Office supplies and expenses	MAILCHIMP	82.84
2024	921	Office supplies and expenses	NYTIMES*	37.96
2024	921	Office supplies and expenses	TACTACAM	61.82
2024	921	Office supplies and expenses	Gartner 1G	(89,046.66)
2024	921	Office supplies and expenses	Gartner 2	(22,521.81)
2024	921	Office supplies and expenses	BitSight T	3,764.11
2024	921	Office supplies and expenses	Feedly Inv	674.12
2024	921	Office supplies and expenses	SimSpace C	2,292.72
2024	921	Office supplies and expenses	FONT AWESOME PRO	22.11
2024	930	Advertising & Misc General	GOTOCOM*GOTOCONNECT	1,311.50
2024	921	Office supplies and expenses	GOTOCOM*GOTOCONNECT	199.29
2024	921	Office supplies and expenses	LOB.COM	14.20
2024	921	Office supplies and expenses	LOB.COM	4.31
2024	921	Office supplies and expenses	NYTIMES*	5.58
2024	921	Office supplies and expenses	SANS	10.65
2024	921	Office supplies and expenses	Gartner 1G	8,095.15
2024	921	Office supplies and expenses	Gartner 2	2,047.44
2024	921	Office supplies and expenses	BitSight T	3,764.11
2024	921	Office supplies and expenses	Feedly Inv	674.12
2024	921	Office supplies and expenses	SimSpace C	2,292.72
2024	930	Advertising & Misc General	BOX, INC.	37.54
2024	930	Advertising & Misc General	BOX, INC.	33.36
2024	921	Office supplies and expenses	LOB.COM	7.10
2024	921	Office supplies and expenses	LOB.COM	4.31
2024	921	Office supplies and expenses	MAILCHIMP	82.84
2024	921	Office supplies and expenses	NYTIMES*	5.58
2024	921	Office supplies and expenses	RAPIDAPI	5.99
2024	921	Office supplies and expenses	RAPIDAPI	2.23
2024	921	Office supplies and expenses	RAPIDAPI	10.65
2024	921	Office supplies and expenses	RECONYX	81.27
2024	921	Office supplies and expenses	Gartner 1G	8,095.15
2024	921	Office supplies and expenses	Gartner 2	2,047.44
2024	921	Office supplies and expenses	BitSight T	3,764.11
2024	921	Office supplies and expenses	Feedly Inv	674.12
2024	921	Office supplies and expenses	SimSpace C	2,292.72
2024	921	Office supplies and expenses	OPTIV SECURITY INC	16,630.89
2024	921	Office supplies and expenses	OPTIV SECURITY INC	997.85
2024	921	Office supplies and expenses	AXE DEVTOOLS	10.65
2024	930	Advertising & Misc General	BOX, INC.	119.70
2024	921	Office supplies and expenses	DOCUSIGN INC.	83.41
2024	921	Office supplies and expenses	MAILCHIMP	82.84
2024	921	Office supplies and expenses	MAILCHIMP	190.04
2024	921	Office supplies and expenses	MAILCHIMP	40.64
2024	921	Office supplies and expenses	RAPIDAPI	5.99
2024	921	Office supplies and expenses	RAPIDAPI	5.99
2024	921	Office supplies and expenses	TACTACAM	4.31
2024	930	Advertising & Misc General	VMO*VIMEO.COM	216.87
2024	921	Office supplies and expenses	Gartner 1G	8,095.15
2024	921	Office supplies and expenses	Gartner 2	2,047.44
2024	921	Office supplies and expenses	Optiv Secu	(17,628.75)
2025	930	Advertising & Misc General	BITLY.COM	130.55

2025	921 Office supplies and expenses	BITLY.COM	91.28
2025	921 Office supplies and expenses	CAMSTREAMER S.R.O.	7.10
2025	921 Office supplies and expenses	LOB.COM	7.10
2025	921 Office supplies and expenses	MAILCHIMP	82.84
2025	921 Office supplies and expenses	MAILCHIMP	82.84
2025	921 Office supplies and expenses	NYTIMES*	11.17
2025	921 Office supplies and expenses	TACTACAM	77.53
2025	921 Office supplies and expenses	Gartner 1G	8,095.15
2025	921 Office supplies and expenses	Gartner 2	2,047.44
2025	921 Office supplies and expenses	AXE DEVTOOLS	21.30
2025	921 Office supplies and expenses	DELETEME	37.02
2025	921 Office supplies and expenses	HOME ASSISTANT CLOUD	18.24
2025	921 Office supplies and expenses	NYTIMES*	5.58
2025	921 Office supplies and expenses	TWILIO N4HPBZ2J3NFPN4B9	4.31
2025	921 Office supplies and expenses	Gartner 1G	8,095.15
2025	921 Office supplies and expenses	Gartner 2	2,047.44
2025	921 Office supplies and expenses	AXE DEVTOOLS	10.65
2025	921 Office supplies and expenses	BLOOMBERG* B33809067	225.56
2025	921 Office supplies and expenses	LOB.COM	7.10
2025	921 Office supplies and expenses	MAILCHIMP	82.84
2025	921 Office supplies and expenses	NYTIMES*	5.58
2025	921 Office supplies and expenses	NYTIMES*	5.58
2025	921 Office supplies and expenses	Gartner 1G	8,095.15
2025	921 Office supplies and expenses	Gartner 2	2,047.44
2025	921 Office supplies and expenses	BESTBUY.COM 00009944	10.65
2025	921 Office supplies and expenses	DELETEME	82.84
2025	921 Office supplies and expenses	DELETEME	3.50
2025	921 Office supplies and expenses	RAPIDAPI	23.96
2025	921 Office supplies and expenses	TACTACAM	97.61
2025	921 Office supplies and expenses	Gartner 1G	8,095.15
2025	921 Office supplies and expenses	Gartner 2	2,047.44
2025	921 Office supplies and expenses	APPLE.COM/BILL	19.55
2025	921 Office supplies and expenses	AXE DEVTOOLS	10.65
2025	921 Office supplies and expenses	BLOOMBERG* B33809067	490.41
2025	921 Office supplies and expenses	MAILCHIMP	82.84
2025	921 Office supplies and expenses	TWP*SUB71873806	163.45
2025	921 Office supplies and expenses	Gartner 1G	8,095.15
2025	921 Office supplies and expenses	Gartner 2	2,047.44
		Total IT Subscription Allocations	**141,534.58**
		Total Allocations	**402,563.49**
		Total Subscriptions	**$ 683,914.77**

Journal Date	Account	Account Description	Payee	Monetary Amount
7/10/2020	930	Advertising & Misc General	SOUTHEASTERN ELECTRIC EXCHANGE PPL ATLAN	10,788.63
7/28/2020	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	1,331.00
7/28/2020	930	Advertising & Misc General	EAPA	15,175.44
7/28/2020	930	Advertising & Misc General	EEI	1,008.85
7/28/2020	930	Advertising & Misc General	EEI	34,300.83
7/28/2020	930	Advertising & Misc General	Southeastern Exchange Electric	880.79
8/28/2020	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	1,331.00
8/28/2020	930	Advertising & Misc General	EAPA	15,175.44
8/28/2020	930	Advertising & Misc General	EEI	1,008.85
8/28/2020	930	Advertising & Misc General	EEI	34,300.83
8/28/2020	930	Advertising & Misc General	Southeastern Exchange Electric	880.79
9/28/2020	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	1,331.00
9/28/2020	930	Advertising & Misc General	EAPA	15,175.44
9/28/2020	930	Advertising & Misc General	EEI	1,008.85
9/28/2020	930	Advertising & Misc General	EEI	34,300.83
9/28/2020	930	Advertising & Misc General	Southeastern Exchange Electric	880.79
10/28/2020	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	1,331.00
10/28/2020	930	Advertising & Misc General	EAPA	15,175.44
10/28/2020	930	Advertising & Misc General	EEI	1,008.85
10/28/2020	930	Advertising & Misc General	EEI	34,300.83
10/28/2020	930	Advertising & Misc General	Southeastern Exchange Electric	880.79
11/28/2020	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	1,331.00
11/28/2020	930	Advertising & Misc General	EAPA	15,175.44
11/28/2020	930	Advertising & Misc General	EEI	1,008.85
11/28/2020	930	Advertising & Misc General	EEI	34,300.83
11/28/2020	930	Advertising & Misc General	Southeastern Exchange Electric	880.79
12/28/2020	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	2,662.00
12/28/2020	930	Advertising & Misc General	EAPA	30,350.88
12/28/2020	930	Advertising & Misc General	EEI	2,017.70
12/28/2020	930	Advertising & Misc General	EEI	68,601.66
12/28/2020	930	Advertising & Misc General	Southeastern Exchange Electric	1,761.62
1/6/2021	930	Advertising & Misc General	ENERGY ASSOCIATION OF PENNSYLVANIA HARRI	188,237.82
1/28/2021	930	Advertising & Misc General	EAPA	31,372.98
2/2/2021	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	16,126.00
2/28/2021	930	Advertising & Misc General	EAPA	31,372.98
2/28/2021	930	Advertising & Misc General	EEI	72,321.94
2/28/2021	930	Advertising & Misc General	EEI	72,321.82
3/28/2021	930	Advertising & Misc General	EAPA	15,686.49
3/28/2021	930	Advertising & Misc General	EEI	36,160.97
4/28/2021	930	Advertising & Misc General	EAPA	15,686.49
4/28/2021	930	Advertising & Misc General	EEI	36,160.97
5/28/2021	930	Advertising & Misc General	EAPA	15,686.49
5/28/2021	930	Advertising & Misc General	EEI	36,160.97
6/28/2021	930	Advertising & Misc General	EAPA	15,686.49
6/28/2021	930	Advertising & Misc General	EEI	36,160.97
7/28/2021	930	Advertising & Misc General	EAPA	15,686.49
7/28/2021	930	Advertising & Misc General	EEI	36,160.97
8/9/2021	930	Advertising & Misc General	SOUTHEASTERN ELECTRIC EXCHANGE PPL ATLAN	13,092.49
8/28/2021	930	Advertising & Misc General	EAPA	15,686.49
8/28/2021	930	Advertising & Misc General	EEI	36,160.97
9/28/2021	930	Advertising & Misc General	EAPA	15,686.49
9/28/2021	930	Advertising & Misc General	EEI	36,160.97
10/28/2021	930	Advertising & Misc General	EAPA	15,686.49
10/28/2021	930	Advertising & Misc General	EEI	36,160.97
11/28/2021	930	Advertising & Misc General	EAPA	15,686.49
11/28/2021	930	Advertising & Misc General	EEI	36,160.97
12/28/2021	930	Advertising & Misc General	EAPA	15,686.43
12/28/2021	930	Advertising & Misc General	EEI	36,161.06
1/18/2022	930	Advertising & Misc General	ENERGY ASSOCIATION OF PENNSYLVANIA HARRI	191,671.64
2/28/2022	930	Advertising & Misc General	EAPA	31,945.28
3/28/2022	930	Advertising & Misc General	EAPA	47,917.92
3/28/2022	930	Advertising & Misc General	EEI	100,092.03
4/28/2022	930	Advertising & Misc General	EAPA	31,945.28
4/28/2022	930	Advertising & Misc General	EEI	66,728.02
4/28/2022	930	Advertising & Misc General	ASSOCIATION OF EDISON ILLUMINATION COMPA	17,555.00
5/5/2022	930	Advertising & Misc General	PSATS PPL - ENOLA PA	5,000.00
5/28/2022	930	Advertising & Misc General	EAPA	15,972.64
5/28/2022	930	Advertising & Misc General	EEI	33,364.01
6/28/2022	930	Advertising & Misc General	EAPA	15,972.64
6/28/2022	930	Advertising & Misc General	EEI	33,364.01
7/28/2022	930	Advertising & Misc General	EAPA	31,945.28
7/28/2022	930	Advertising & Misc General	EEI	66,728.02
8/28/2022	930	Advertising & Misc General	EAPA	15,972.64
8/28/2022	930	Advertising & Misc General	EEI	33,364.01
9/28/2022	930	Advertising & Misc General	EAPA	15,972.64
9/28/2022	930	Advertising & Misc General	EEI	33,364.01
9/30/2022	930	Advertising & Misc General	SOUTHEASTERN ELECTRIC EXCHANGE	13,128.08
10/28/2022	930	Advertising & Misc General	EAPA	15,972.64
10/28/2022	930	Advertising & Misc General	EEI	33,364.01
11/28/2022	930	Advertising & Misc General	EAPA	15,972.64
11/28/2022	930	Advertising & Misc General	EEI	33,364.01
12/28/2022	930	Advertising & Misc General	EAPA	15,972.60
12/28/2022	930	Advertising & Misc General	EEI	33,364.01
1/10/2023	930	Advertising & Misc General	ENERGY ASSOCIATION OF PENNSYLVANIA	199,866.56
3/28/2023	930	Advertising & Misc General	EEI	308,219.40
4/28/2023	930	Advertising & Misc General	EAPA	33,311.10
4/28/2023	930	Advertising & Misc General	EEI	68,493.20
5/28/2023	930	Advertising & Misc General	EAPA	33,311.10
5/28/2023	930	Advertising & Misc General	EEI	68,493.20
6/28/2023	930	Advertising & Misc General	EAPA	16,655.55
6/28/2023	930	Advertising & Misc General	EEI	34,246.60
7/26/2023	930	Advertising & Misc General	AEIC (ASSOCIATION OF EDISON ILLUMINATING	20,004.00
7/27/2023	930	Advertising & Misc General	SOUTHEASTERN ELECTRIC EXCHANGE	13,118.22
7/28/2023	930	Advertising & Misc General	EAPA	16,655.55
7/28/2023	930	Advertising & Misc General	EEI	34,246.60
8/28/2023	930	Advertising & Misc General	EAPA	16,655.55
8/28/2023	930	Advertising & Misc General	EEI	34,246.60
9/28/2023	930	Advertising & Misc General	EAPA	16,655.55
9/28/2023	930	Advertising & Misc General	EEI	34,246.60
10/28/2023	930	Advertising & Misc General	EAPA	16,655.55
10/28/2023	930	Advertising & Misc General	EEI	34,246.60
11/28/2023	930	Advertising & Misc General	EAPA	16,655.55
11/28/2023	930	Advertising & Misc General	EEI	34,246.60
12/28/2023	930	Advertising & Misc General	EAPA	16,655.51
12/28/2023	930	Advertising & Misc General	EEI	34,246.60
1/2/2024	930	Advertising & Misc General	ENERGY ASSOCIATION OF PENNSYLVANIA	425,071.46
1/10/2024	930	Advertising & Misc General	PA CHAMBER OF BUSINESS AND INDUSTRY	75,600.00
1/28/2024	930	Advertising & Misc General	EAPA	53,133.93
2/1/2024	930	Advertising & Misc General	EDISON ELECTRIC INSTITUTE	504,447.50
2/14/2024	930	Advertising & Misc General	IN *ASSOCIATION OF EDISON	31,456.00
2/28/2024	930	Advertising & Misc General	EAPA	53,133.93
2/28/2024	930	Advertising & Misc General	EEI	104,870.49
3/28/2024	930	Advertising & Misc General	EAPA	53,133.93
3/28/2024	930	Advertising & Misc General	EEI	104,870.49
4/5/2024	930	Advertising & Misc General	PA CHAMBER OF BUSINESS AND INDUSTRY	500
4/28/2024	930	Advertising & Misc General	EAPA	17,711.31
4/28/2024	930	Advertising & Misc General	EEI	34,956.83

5/28/2024	930 Advertising & Misc General	EAPA	17,711.31	
5/28/2024	930 Advertising & Misc General	EEI	34,956.83	
5/28/2024	930 Advertising & Misc General	LEHIGH VALLEY ECONOMIC-LVEDC	15,000.00	
6/28/2024	930 Advertising & Misc General	EAPA	35,422.62	
6/28/2024	930 Advertising & Misc General	EEI	69,913.66	
7/28/2024	930 Advertising & Misc General	EAPA	17,711.31	
7/28/2024	930 Advertising & Misc General	EEI	34,956.83	
8/28/2024	930 Advertising & Misc General	EAPA	35,422.62	
8/28/2024	930 Advertising & Misc General	EEI	69,913.66	
9/11/2024	930 Advertising & Misc General	PA CHAMBER OF BUSINESS AND INDUSTRY	19,800.00	
9/28/2024	930 Advertising & Misc General	EAPA	17,711.31	
9/28/2024	930 Advertising & Misc General	EEI	34,956.83	
10/2/2024	930 Advertising & Misc General	Lehigh Valley Community Foundation - DAC	20,000.00	
10/23/2024	930 Advertising & Misc General	The Hawthorn Club	20,000.00	
10/28/2024	930 Advertising & Misc General	EAPA	35,422.62	
10/28/2024	930 Advertising & Misc General	EEI	69,913.66	
11/28/2024	930 Advertising & Misc General	EAPA	17,711.31	
11/28/2024	930 Advertising & Misc General	EEI	34,956.83	
12/28/2024	930 Advertising & Misc General	EAPA	17,711.33	
12/28/2024	930 Advertising & Misc General	EEI	34,956.85	
1/13/2025	930 Advertising & Misc General	ENERGY ASSOCIATION OF PENNSYLVANIA	240,307.80	
2/4/2025	930 Advertising & Misc General	EDISON ELECTRIC INSTITUTE	517,859.00	
2/28/2025	930 Advertising & Misc General	EAPA	20,025.65	
3/28/2025	930 Advertising & Misc General	EAPA	60,076.95	
3/28/2025	930 Advertising & Misc General	EEI	107,653.38	
4/28/2025	930 Advertising & Misc General	EAPA	40,051.30	
4/28/2025	930 Advertising & Misc General	EEI	71,768.92	
5/28/2025	930 Advertising & Misc General	EAPA	20,025.65	
5/28/2025	930 Advertising & Misc General	EEI	35,884.46	
6/28/2025	930 Advertising & Misc General	EAPA	20,025.65	
6/28/2025	930 Advertising & Misc General	EEI	35,884.46	1,650,708.38 HTY
		Total Direct Charges	**6,656,731.22**	

7/1/2020	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	43.27
7/2/2020	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	26.60
7/7/2020	921 Office supplies and expenses	AICPA *ORDER	99.27
7/7/2020	921 Office supplies and expenses	PENNSYLVANIA INSTITUTE OF	84.09
7/10/2020	921 Office supplies and expenses	CAPITOL HILL CLUB	30.02
7/10/2020	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	43.27
7/10/2020	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	43.27
7/10/2020	920 Administrative and general salaries	THE UNIFIED JUDICIAL SYSTEM OF PA	43.27
7/14/2020	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	26.60
7/16/2020	921 Office supplies and expenses	PRACTISING LAW INSTITUTE	2,075.75
7/16/2020	921 Office supplies and expenses	LEHIGH VALLEY ECONOMIC-LVEDC	2,850.00
7/20/2020	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	43.27
7/21/2020	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	43.27
7/28/2020	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	26.60
7/28/2020	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	43.27
7/31/2020	921 Office supplies and expenses	AICPA	66.57
8/10/2020	921 Office supplies and expenses	PA BAR INSTITUTE	15.01
8/13/2020	921 Office supplies and expenses	PENNSYLVANIA BAR ASSOCIAT	31.92
8/17/2020	921 Office supplies and expenses	AMERICAN BAR ASSOCIATION	96.90
8/17/2020	921 Office supplies and expenses	CFA INSTITUTE	76.00
8/19/2020	921 Office supplies and expenses	SOCIETY OF CORPORATE SEC	94.05
8/20/2020	921 Office supplies and expenses	SHAREHOLDER SERVICES ASS	156.75
8/24/2020	921 Office supplies and expenses	TOASTMASTERS	15.20
8/26/2020	921 Office supplies and expenses	AICPA *ORDER	126.68
8/26/2020	921 Office supplies and expenses	THE INST OF INT AUDITO	42.75
8/27/2020	921 Office supplies and expenses	AICPA *ORDER	54.15
8/27/2020	921 Office supplies and expenses	THE INST OF INT AUDITO	470.25
8/28/2020	921 Office supplies and expenses	CAPITOL HILL CLUB	30.02
8/28/2020	921 Office supplies and expenses	LEHIGH VALLEY PARTNERSHIP PPL ALLENTOWN	95.00
9/4/2020	921 Office supplies and expenses	CFA INSTITUTE	63.33
9/15/2020	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	141.29
9/24/2020	921 Office supplies and expenses	NATIONAL ASSOC OF COLLE	150.45
9/28/2020	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	26.60
9/29/2020	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	33.05
9/29/2020	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	26.60
10/1/2020	921 Office supplies and expenses	ECI - ECOA	30.68
10/1/2020	921 Office supplies and expenses	SCCE/HCCA	28.60
10/2/2020	921 Office supplies and expenses	CAPITOL HILL CLUB	21.01
10/8/2020	921 Office supplies and expenses	NORTHAMPTON COUNTY BAR AS	42.75
10/8/2020	921 Office supplies and expenses	SOCIETY OF CORPORATE SEC	777.43
10/21/2020	921 Office supplies and expenses	CAPITOL HILL CLUB	21.01
10/21/2020	921 Office supplies and expenses	CAPITOL HILL CLUB	37.47
10/22/2020	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	115.90
10/22/2020	921 Office supplies and expenses	NATL ASSC STOCK PLA	99.60
10/22/2020	921 Office supplies and expenses	NATL ASSC STOCK PLA	777.95
10/22/2020	921 Office supplies and expenses	TAX EXECUTIVES INSTITUTE	52.25
10/23/2020	921 Office supplies and expenses	TOASTMASTERS RENEW WEB	32.10
10/26/2020	921 Office supplies and expenses	ASSOC CORP COUNSEL LBOX	655.50
10/29/2020	921 Office supplies and expenses	LAWLINE / FURTHERED	37.81
10/29/2020	921 Office supplies and expenses	NYS ATTY REGISTRATION WEB	71.25
10/29/2020	921 Office supplies and expenses	PA BAR INSTITUTE	(18.55)
10/30/2020	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	115.90
11/12/2020	921 Office supplies and expenses	ISACA	41.80
11/12/2020	921 Office supplies and expenses	PAYPAL *LV ACFE	45.60
11/12/2020	921 Office supplies and expenses	PAYPAL *LV ACFE	21.40
11/13/2020	921 Office supplies and expenses	INST MGMT ACCTNTS	49.40
11/13/2020	921 Office supplies and expenses	ISACA	41.80
11/13/2020	921 Office supplies and expenses	Leadership Council on Legal Di	1,900.00
11/23/2020	921 Office supplies and expenses	PA CHAMBER OF BUSINESS AND INDUSTRY	1,924.78
12/2/2020	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	115.90
12/2/2020	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	115.90
12/8/2020	921 Office supplies and expenses	ISACA	33.25
12/10/2020	921 Office supplies and expenses	ISACA	33.25
12/16/2020	920 Administrative and general salaries	NORTHAMPTON COUNTY BAR AS	42.75
12/17/2020	923 Outside services employed	ENDICIA	(1.87)
12/19/2020	921 Office supplies and expenses	SCCE/HCCA	83.60
12/22/2020	921 Office supplies and expenses	CAPITOL HILL CLUB	39.52
12/22/2020	921 Office supplies and expenses	PENNSYLVANIA BAR ASSOCIAT	71.25
12/22/2020	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	41.61
12/26/2020	921 Office supplies and expenses	CAPITOL HILL CLUB	30.02
12/31/2020	921 Office supplies and expenses	ISACA	16.15
2/3/2021	921 Office supplies and expenses	CAPITOL HILL CLUB	50.72
2/8/2021	921 Office supplies and expenses	EPRI - ELECTRIC POWER RESEARCH INSTITUTE	6,888.00
2/10/2021	921 Office supplies and expenses	PENNSYLVANIA BAR ASSOCIAT	79.20
2/16/2021	921 Office supplies and expenses	LEHIGH VALLEY PARTNERSHIP PPL ALLENTOWN	202.50
2/19/2021	921 Office supplies and expenses	TOASTMASTERS RENEW WEB	8.10
2/23/2021	921 Office supplies and expenses	COPYRIGHT OSP	1.08
2/24/2021	921 Office supplies and expenses	CPCU SOCIETY	112.78
2/25/2021	921 Office supplies and expenses	COPYRIGHT OSP	1.08
2/25/2021	921 Office supplies and expenses	NIRI	162.36
3/11/2021	921 Office supplies and expenses	PENNSYLVANIA ASSOCIATION	46.02
3/13/2021	921 Office supplies and expenses	SCCE/HCCA	28.60
3/16/2021	921 Office supplies and expenses	DEPARTMENT OF STATE PENNSYLVANIA	30.13
3/22/2021	921 Office supplies and expenses	CAPITOL HILL CLUB	28.44
3/25/2021	921 Office supplies and expenses	EASTERN ASSOCIATION OF CO	186.84

3/25/2021	921 Office supplies and expenses	NATIONAL ASSOCIATION OF	279.19
3/26/2021	921 Office supplies and expenses	Leadership Council on Legal Di	360.00
4/8/2021	921 Office supplies and expenses	WORLDATWORK	162.60
4/16/2021	921 Office supplies and expenses	DELAWARE STATE BAR ASSOCIATION	50.40
4/19/2021	921 Office supplies and expenses	DELAWARE SUPREME COURT ATTORNEY REGISTRA	27.36
4/20/2021	921 Office supplies and expenses	PENNSYLVANIA ASSOCIATION	76.70
4/20/2021	921 Office supplies and expenses	SCCE/HCCA	28.60
4/20/2021	921 Office supplies and expenses	SOUTHEASTERN ELECTRIC	54.00
4/23/2021	921 Office supplies and expenses	WWW.CDP.NET	536.28
4/26/2021	921 Office supplies and expenses	ECI - ECOA	30.68
4/27/2021	921 Office supplies and expenses	ACFE	40.50
4/27/2021	921 Office supplies and expenses	THE INST OF INT AUDITO	445.50
4/27/2021	921 Office supplies and expenses	THE INST OF INT AUDITO	164.40
4/29/2021	921 Office supplies and expenses	KORN FERRY HAY GROUP INC PPL - MINNEAPOL	954.00
5/3/2021	921 Office supplies and expenses	CAPITOL HILL CLUB	145.12
5/6/2021	921 Office supplies and expenses	EASTERN ASSOCIATION OF CO	920.39
5/6/2021	921 Office supplies and expenses	NATIONAL DIVERSITY COUNCIL PPL - HOUSTON	306.80
5/13/2021	921 Office supplies and expenses	ATTORNEY REGISTRATION	138.06
5/17/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
5/17/2021	921 Office supplies and expenses	TOASTMASTERS RENEW WEB	36.55
5/19/2021	921 Office supplies and expenses	SCCE/HCCA	17.82
5/19/2021	921 Office supplies and expenses	NATIONAL DIVERSITY COUNCIL PPL - HOUSTON	122.72
5/20/2021	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	134.38
5/21/2021	921 Office supplies and expenses	PRACTISING LAW INSTITUTE	3,933.00
5/24/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
5/26/2021	921 Office supplies and expenses	LINES UP INC PPL - ARLINGTON	12,271.88
6/1/2021	921 Office supplies and expenses	CAPITOL HILL CLUB	52.14
6/3/2021	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	25.20
6/4/2021	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	25.20
6/7/2021	921 Office supplies and expenses	PENNSYLVANIA INSTITUTE OF	85.82
6/7/2021	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	39.42
6/9/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
6/10/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
6/14/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	81.99
6/15/2021	921 Office supplies and expenses	CLOC	35.10
6/17/2021	921 Office supplies and expenses	DRI INC CHICAGO IL	57.60
6/17/2021	921 Office supplies and expenses	KAHOOT! AS	84.24
6/17/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
6/17/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
6/30/2021	921 Office supplies and expenses	AICPA *ORDER	87.30
7/6/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
7/12/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
7/12/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	41.00
7/15/2021	921 Office supplies and expenses	CFA INSTITUTE	72.00
7/15/2021	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	25.20
7/19/2021	921 Office supplies and expenses	TROUTMAN SANDERS LLP PPL - ATLANTA GA	426.60
7/23/2021	921 Office supplies and expenses	CAPITOL HILL CLUB	115.88
7/28/2021	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	25.20
8/3/2021	921 Office supplies and expenses	AICPA *ORDER	201.28
8/4/2021	921 Office supplies and expenses	CFA INSTITUTE	56.00
8/9/2021	921 Office supplies and expenses	SOCIETY OF CORPORATE SEC	23.80
8/12/2021	921 Office supplies and expenses	PA ATTRNY REGISTRATN FEES	31.89
8/12/2021	921 Office supplies and expenses	SOCIETY OF CORPORATE SEC	560.00
8/19/2021	921 Office supplies and expenses	WORLDATWORK	37.10
9/3/2021	921 Office supplies and expenses	IMA	34.30
9/6/2021	921 Office supplies and expenses	LAWYERS REG	50.76
9/13/2021	921 Office supplies and expenses	AMERICAN BAR ASSOCIATION	58.10
9/13/2021	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	133.60
9/16/2021	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER PPL - ALLENTO	31.50
9/16/2021	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER PPL - ALLENTO	17.61
9/20/2021	921 Office supplies and expenses	IDEMIA TSA PRECHECK	11.90
9/28/2021	921 Office supplies and expenses	SCCE/HCCA	60.56
9/30/2021	921 Office supplies and expenses	PA CHAMBER OF BUSINESS AND INDUSTRY PPL	1,459.50
9/30/2021	921 Office supplies and expenses	ISS CORPORATE SOLUTIONS INC. PPL - Rockv	8,430.18
10/7/2021	921 Office supplies and expenses	TOASTMASTERS RENEW WEB	6.30
10/8/2021	921 Office supplies and expenses	AICPA	41.30
10/19/2021	921 Office supplies and expenses	PA BAR INSTITUTE	34.86
10/22/2021	921 Office supplies and expenses	SCCE/HCCA	25.32
10/25/2021	921 Office supplies and expenses	AMERICAN BAR ASSOCIATION	71.40
10/27/2021	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	85.40
11/1/2021	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	85.40
11/1/2021	921 Office supplies and expenses	SCCE/HCCA	111.30
11/5/2021	921 Office supplies and expenses	LCLD	1,400.00
11/8/2021	921 Office supplies and expenses	Assoc Corp Counsel	483.00
11/9/2021	921 Office supplies and expenses	BUREAU OF PROFESSIONAL AND OCCUPATIONAL	14.00
11/11/2021	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	85.40
11/18/2021	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	30.66
11/23/2021	921 Office supplies and expenses	NATIONAL ASSOCIATION OF STOCK PLAN PROFE	65.10
11/23/2021	921 Office supplies and expenses	BUSINESS-GOVERNMENT RELATIONS COUNCIL PP	858.00
12/2/2021	921 Office supplies and expenses	ISACA	30.80
12/14/2021	921 Office supplies and expenses	ISACA	24.50
12/21/2021	921 Office supplies and expenses	ISACA	24.50
12/23/2021	921 Office supplies and expenses	SCCE/HCCA	45.50
12/23/2021	921 Office supplies and expenses	TOASTMASTERS RENEW WEB	28.18
12/24/2021	921 Office supplies and expenses	CAPITOL HILL CLUB	120.78
1/4/2022	921 Office supplies and expenses	ISACA	11.90
1/4/2022	921 Office supplies and expenses	ISACA	30.80
1/6/2022	921 Office supplies and expenses	WORLDATWORK	174.61
1/8/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	144.30
1/8/2022	921 Office supplies and expenses	WORLDATWORK	174.61
1/11/2022	921 Office supplies and expenses	THE INSTITUTES	99.09
1/11/2022	921 Office supplies and expenses	AAOHN	131.78
1/21/2022	588 Miscellaneous distribution expenses	EEI - EDISON ELECTRIC INSTITUTE	496.00
1/29/2022	921 Office supplies and expenses	FSP*PA BAR ASSOCIATION	46.90
2/5/2022	921 Office supplies and expenses	ISACA	14.50
2/9/2022	921 Office supplies and expenses	IECA	137.75
2/11/2022	921 Office supplies and expenses	ACFE	65.25
2/18/2022	935 Maintenance of general plant	INTERNATIONAL FACILITY M	325.41
2/18/2022	921 Office supplies and expenses	WOMANS BUSINESS DEVELOPM	1,332.00
2/25/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	63.51
2/28/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	202.60
3/5/2022	921 Office supplies and expenses	NIRI	308.88
3/8/2022	921 Office supplies and expenses	LAWYERS REG	63.32
3/9/2022	921 Office supplies and expenses	DELAWARE SUPREME COURT	45.82
3/10/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	52.14
3/11/2022	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS PPL -	800.40
3/11/2022	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS PPL -	172.02
3/15/2022	921 Office supplies and expenses	LAWYERS REG	75.27
3/16/2022	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	62.35
3/25/2022	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	58.00
3/30/2022	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	143.55
3/30/2022	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	143.80
4/1/2022	921 Office supplies and expenses	LEADERSHIP COUNCIL ON LEGAL DIVERSITY	870.00
4/7/2022	921 Office supplies and expenses	API APA GPMI MEET APAS	194.96
4/11/2022	921 Office supplies and expenses	PROJECT MGMT INSTITUTE	122.29
4/11/2022	921 Office supplies and expenses	PROJECT MGMT INSTITUTE	336.15
4/14/2022	921 Office supplies and expenses	PRACTISING LAW INSTITUTE	7,206.50
4/18/2022	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	40.60

4/19/2022	921 Office supplies and expenses	KNOWLEDGELEADER	768.50
4/19/2022	921 Office supplies and expenses	ELECTRIC POWER RESEARCH PPL - PALO ALTO	13,104.00
4/20/2022	921 Office supplies and expenses	PLI*PRCTISNG LAW IN II	870.00
4/21/2022	921 Office supplies and expenses	PENNSYLVANIA INSTITUTE OF	111.65
4/22/2022	921 Office supplies and expenses	INSTITUTE SUPPLY MGMT	41.56
4/25/2022	921 Office supplies and expenses	NATIONAL ASSOCIATION OF	322.57
4/25/2022	921 Office supplies and expenses	PENNSYLVANIA ASSOCIATION	53.17
4/25/2022	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS PPL -	(172.97)
4/25/2022	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS PPL -	(800.40)
4/26/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	92.47
4/26/2022	921 Office supplies and expenses	EBA	77.55
4/26/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	162.35
5/2/2022	921 Office supplies and expenses	THEIIA	800.40
5/2/2022	921 Office supplies and expenses	THEIIA	180.88
5/2/2022	921 Office supplies and expenses	WWW.CDP.NET	790.25
5/9/2022	921 Office supplies and expenses	PENNSYLVANIA INSTITUTE OF	311.85
5/10/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	80.55
5/16/2022	921 Office supplies and expenses	PROJECT MGMT INSTITUTE	113.49
5/23/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	80.55
5/23/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	80.55
5/23/2022	921 Office supplies and expenses	SCCE/HCCA	55.41
5/24/2022	921 Office supplies and expenses	CFA INSTITUTE	116.00
5/24/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	80.55
5/30/2022	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	40.60
5/30/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	80.55
6/2/2022	921 Office supplies and expenses	PA BAR INSTITUTE	86.71
6/6/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	80.55
6/8/2022	921 Office supplies and expenses	NACD ONLINE	270.67
6/9/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	103.32
6/9/2022	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH CO	40.60
6/9/2022	921 Office supplies and expenses	THE CONFERENCE BOARD INC	3,000.00
6/16/2022	588 Miscellaneous distribution expenses	PROJECT MGMT INSTITUTE	161.74
6/17/2022	921 Office supplies and expenses	DC BAR	109.59
6/20/2022	921 Office supplies and expenses	AMERICAN BAR ASSOCIATION	147.90
6/22/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	66.41
6/23/2022	921 Office supplies and expenses	SCCE/HCCA	23.17
6/30/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	66.66
6/30/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	159.72
7/6/2022	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	146.40
7/7/2022	921 Office supplies and expenses	INTERNATIONAL SOCIETY OF ARBORICULTURE	334.49
7/8/2022	921 Office supplies and expenses	AMERICAN AIR0010654405073	165.00
7/8/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	52.14
7/8/2022	921 Office supplies and expenses	NYS ATTY REG WEBEF	90.00
7/11/2022	921 Office supplies and expenses	ASSOCIATION OF CORPORATE COUNSEL	726.00
7/11/2022	921 Office supplies and expenses	ASSOC FOR TALENT DEV	2,183.73
7/12/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	66.00
7/12/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	66.66
7/14/2022	921 Office supplies and expenses	Lehigh County Bar Association	33.60
7/14/2022	921 Office supplies and expenses	WWW.NOTARY.ORG	90.25
7/20/2022	921 Office supplies and expenses	PA SUPREME COURT	66.66
7/21/2022	921 Office supplies and expenses	CFA INSTITUTE	96.00
7/22/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	52.14
7/25/2022	921 Office supplies and expenses	THEIIA	268.59
7/25/2022	921 Office supplies and expenses	TROUTMAN PEPPER HAMILTON SANDERS LLP	568.80
7/26/2022	921 Office supplies and expenses	INSTITUTE SUPPLY MGMT	101.23
7/26/2022	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	66.66
7/27/2022	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	76.26
7/31/2022	921 Office supplies and expenses	IEEE PRODUCTS & SERVICES	237.25
8/1/2022	921 Office supplies and expenses	TOASTMASTERS OTHER	10.80
8/4/2022	921 Office supplies and expenses	ELECTRIC UTILITY INDUSTRY	2,397.60
8/5/2022	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	84.00
8/5/2022	921 Office supplies and expenses	KY SOCIETY OF CPA'S	94.50
8/11/2022	921 Office supplies and expenses	ASSN *ORDER	123.60
8/15/2022	921 Office supplies and expenses	ASSN *ORDER	205.57
8/15/2022	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	84.00
8/16/2022	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	69.03
8/16/2022	921 Office supplies and expenses	BAR ASSOCIATION OF	33.60
8/17/2022	588 Miscellaneous distribution expenses	IN *CHWMEG, INC.	2,500.00
8/18/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	133.82
8/19/2022	588 Miscellaneous distribution expenses	NAEM - DUES	6,750.00
8/22/2022	921 Office supplies and expenses	ALLYSON STURGEON	240.00
8/22/2022	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	6.15
8/22/2022	588 Miscellaneous distribution expenses	PCPG	150.00
8/22/2022	588 Miscellaneous distribution expenses	PENNSYLVANIA ASSOCIATION OF ENVIRONMENTA	32.50
8/22/2022	588 Miscellaneous distribution expenses	WOMEN'S INTERNATIONAL NETWORK OF UTILITY	50.00
8/24/2022	921 Office supplies and expenses	IN *CORPORATE LEGAL OPERA	46.80
8/25/2022	921 Office supplies and expenses	KELSEY COLVIN	76.26
8/31/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	52.14
9/1/2022	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	33.60
9/5/2022	921 Office supplies and expenses	IMA	169.68
9/6/2022	921 Office supplies and expenses	ASSN *ORDER	139.05
9/7/2022	921 Office supplies and expenses	PA DISCIPLINARY BOARD	6.00
9/7/2022	921 Office supplies and expenses	SUPREME COURT OF PENNSYLVANIA	6.00
9/12/2022	921 Office supplies and expenses	WORLDATWORK	61.70
9/15/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	48.00
9/20/2022	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	121.36
9/21/2022	921 Office supplies and expenses	MA BOARD OF BAR OVERSEERS	74.22
9/21/2022	921 Office supplies and expenses	RI BAR ASSOCIATION	60.00
9/22/2022	921 Office supplies and expenses	RI SUPREME COURT	49.56
9/23/2022	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	146.40
9/27/2022	921 Office supplies and expenses	AMERICAN PAYROLL ASSOCIATION	186.39
9/28/2022	921 Office supplies and expenses	NAWHC	360.00
9/28/2022	921 Office supplies and expenses	THE INSTITU	98.00
9/29/2022	921 Office supplies and expenses	SCCE/HCCA	55.41
10/5/2022	921 Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	150.79
10/5/2022	921 Office supplies and expenses	CAPITOL HILL CLUB	52.14
10/5/2022	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	105.06
10/5/2022	921 Office supplies and expenses	SOCIETY OF CORPORATE SEC	71.76
10/6/2022	921 Office supplies and expenses	AMERICAN AIR0010659154038	348.73
10/6/2022	921 Office supplies and expenses	SCCE/HCCA	66.00
10/12/2022	921 Office supplies and expenses	ISACA	44.40
10/13/2022	921 Office supplies and expenses	ASSOCIATION OF CORPORATE COUNSEL	2,280.00
10/17/2022	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	62.47
10/17/2022	921 Office supplies and expenses	SCCE/HCCA	55.41
10/17/2022	921 Office supplies and expenses	WORLDATWORK	63.60
10/17/2022	921 Office supplies and expenses	ASSN *ORDER	82.69
10/19/2022	921 Office supplies and expenses	API APA GPMI MEET APAS	186.39
10/21/2022	921 Office supplies and expenses	LEADERSHIP COUNCIL ON LEGAL DIVERSITY	2,400.00
10/31/2022	921 Office supplies and expenses	SCCE/HCCA	65.49
10/31/2022	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER	54.00
10/31/2022	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER	18.75
10/31/2022	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER	14.86
11/1/2022	921 Office supplies and expenses	AMAZON	23.86
11/1/2022	921 Office supplies and expenses	TARGET	46.54
11/1/2022	921 Office supplies and expenses	PA CHAMBER OF BUSINESS AND INDUSTRY	2,592.00
11/4/2022	921 Office supplies and expenses	SHRM CERTIFICATION	23.90
11/4/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	139.83
11/4/2022	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	386.14

11/12/2022	935	Maintenance of general plant	INTERNATIONAL FACILITY M	277.77
11/19/2022	921	Office supplies and expenses	ASSOCIATION OF CERTIFIED FRAUD EXAMINERS	54.00
11/19/2022	921	Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	84.00
11/22/2022	921	Office supplies and expenses	CAPITOL HILL CLUB	133.82
11/22/2022	921	Office supplies and expenses	ISACA	42.00
11/22/2022	921	Office supplies and expenses	KENTUCKY BAR ASSOCIATION	107.46
11/23/2022	921	Office supplies and expenses	EBA	56.40
11/23/2022	921	Office supplies and expenses	INSTITUTE OF MANAGEMENT A	154.51
11/25/2022	921	Office supplies and expenses	ISACA	52.80
11/30/2022	921	Office supplies and expenses	ACADEMY OF BOARD CERTIFIED ENVIRONMENTAL	171.81
11/30/2022	921	Office supplies and expenses	ASSP	174.30
11/30/2022	921	Office supplies and expenses	BCSP	149.40
11/30/2022	921	Office supplies and expenses	CNRP NREP	78.85
11/30/2022	921	Office supplies and expenses	ISACA	55.00
11/30/2022	921	Office supplies and expenses	ISI	16.60
11/30/2022	921	Office supplies and expenses	ISI	41.50
11/30/2022	921	Office supplies and expenses	KENTUCKY BAR ASSOCIATION	114.44
11/30/2022	921	Office supplies and expenses	NREP	78.85
12/5/2022	923	Outside services employed	TROUTMAN SANDERS LLP	592.50
12/7/2022	921	Office supplies and expenses	ISACA	66.25
12/9/2022	921	Office supplies and expenses	ISACA	55.00
12/16/2022	921	Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	25.00
12/16/2022	921	Office supplies and expenses	MASSACHUSETTS BOARD OF BAR OVERSEERS	38.70
12/16/2022	921	Office supplies and expenses	NIRI	272.88
12/17/2022	921	Office supplies and expenses	CAPITOL HILL CLUB	71.94
12/20/2022	921	Office supplies and expenses	EASTERN MINORITY SUPPLIE	2,664.00
12/20/2022	921	Office supplies and expenses	KENTUCKY BAR ASSOCIATION	99.44
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	50.00
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	56.25
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	60.00
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	62.50
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	63.75
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	66.25
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	66.25
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	66.25
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	66.25
12/20/2022	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	70.00
12/21/2022	588	Miscellaneous distribution expenses	Commonwealth Of Pennsylvania PA DEP	400.00
12/21/2022	588	Miscellaneous distribution expenses	Edison Electric Institute	15,375.00
12/22/2022	921	Office supplies and expenses	ASSN *ORDER	129.12
12/22/2022	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	152.57
12/23/2022	921	Office supplies and expenses	IECA	156.25
12/24/2022	921	Office supplies and expenses	CLEARME.COM *CLEAR	(176.83)
12/24/2022	921	Office supplies and expenses	CLEARME.COM *CLEAR	176.83
12/24/2022	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	214.26
12/30/2022	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	152.57
12/30/2022	921	Office supplies and expenses	WORLDATWORK	176.56
12/31/2022	921	Office supplies and expenses	IEEE PRODUCTS & SERVICES	241.25
1/10/2023	593	Maintenance of overhead lines	PMI	136.74
1/11/2023	921	Office supplies and expenses	VIRGINIA STATE BAR	71.25
1/12/2023	921	Office supplies and expenses	SCCE/HCCA	27.37
1/13/2023	921	Office supplies and expenses	AICPA	78.22
1/17/2023	921	Office supplies and expenses	NEUAC	2,235.00
1/18/2023	921	Office supplies and expenses	WOMANS BUSINESS DEVELOPM	1,299.50
2/15/2023	935	Maintenance of general plant	INTERNATIONAL FACILITY M	279.80
2/18/2023	588	Miscellaneous distribution expenses	PA ASSOCIATION OF ENVIRONMENTAL PROFESSI	65.00
2/18/2023	588	Miscellaneous distribution expenses	WOMEN'S INTERNATIONAL NETWORK OF UTILITY	104.00
2/25/2023	921	Office supplies and expenses	EBA	52.80
2/28/2023	921	Office supplies and expenses	ASSOC FOR FINANCIAL PRO	122.91
2/28/2023	921	Office supplies and expenses	WWW.NOTARY.ORG	78.51
3/3/2023	921	Office supplies and expenses	AMERICAN ASSOCIATION OF	44.00
3/4/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	122.93
3/4/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	122.93
3/4/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	122.93
3/4/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	286.83
3/4/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	286.83
3/4/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	286.83
3/4/2023	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	51.13
3/4/2023	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	51.13
3/4/2023	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	51.13
3/7/2023	921	Office supplies and expenses	SAPAA 800-672-7229	126.50
3/9/2023	921	Office supplies and expenses	LEHIGH VALLEY PARTNERSHIP	124.15
3/13/2023	921	Office supplies and expenses	GBCI	74.50
3/13/2023	921	Office supplies and expenses	GBCI	74.50
3/13/2023	921	Office supplies and expenses	INTERNATIONAL SOCIETY OF SUSTAINABILITY	111.75
3/13/2023	921	Office supplies and expenses	INTERNATIONAL SOCIETY OF SUSTAINABILITY	111.75
3/15/2023	921	Office supplies and expenses	API APA GPMI MEET APAS	130.51
3/15/2023	921	Office supplies and expenses	API APA GPMI MEET APAS	130.51
3/15/2023	921	Office supplies and expenses	SCCE/HCCA	25.30
3/15/2023	921	Office supplies and expenses	SCCE/HCCA	25.30
3/16/2023	921	Office supplies and expenses	NEWS SUBSCRIPTION	94.84
3/27/2023	921	Office supplies and expenses	FSP*PA BAR ASSOCIATION	82.50
3/29/2023	921	Office supplies and expenses	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	5,231.25
3/31/2023	921	Office supplies and expenses	BAR ASSOCIATION OF LEHIGH	138.23
3/31/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	231.57
3/31/2023	921	Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	168.31
3/31/2023	921	Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	1,121.07
4/5/2023	921	Office supplies and expenses	PROJECT MGMT INSTITUTE	109.77
4/13/2023	921	Office supplies and expenses	LEADERSHIP COUNCIL ON LEGAL DIVERSITY	770.00
4/13/2023	921	Office supplies and expenses	NYS ATTY REG WEBEF	82.50
4/17/2023	921	Office supplies and expenses	AP NOW & TOMORROW	1,032.54
4/18/2023	921	Office supplies and expenses	ASSOC FOR TALENT DEV	461.16
4/21/2023	921	Office supplies and expenses	PROTIVITI K	493.50
4/25/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	221.06
4/26/2023	921	Office supplies and expenses	Edison Electric Institute	7,541.56
4/30/2023	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	195.32
5/2/2023	921	Office supplies and expenses	FSP*PA BAR ASSOCIATION	26.40
5/4/2023	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	208.11
5/9/2023	921	Office supplies and expenses	DELAWARE STATE BAR ASSOCIATION	14.08
5/9/2023	921	Office supplies and expenses	DELAWARE SUPREME COURT	35.86
5/10/2023	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
5/11/2023	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
5/11/2023	921	Office supplies and expenses	PROJECT MGMT INSTITUTE	109.77
5/12/2023	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	106.86
5/16/2023	921	Office supplies and expenses	IN *CORPORATE LEGAL OPERA	42.90
5/17/2023	921	Office supplies and expenses	THE BAR ASSOCIATION	138.23
5/18/2023	921	Office supplies and expenses	TOASTMASTERS OTHER	9.90
5/23/2023	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
5/23/2023	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
5/23/2023	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
5/26/2023	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
5/26/2023	921	Office supplies and expenses	WWW.CDP.NET	649.00
5/30/2023	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
6/2/2023	921	Office supplies and expenses	RI SUPREME COURT	45.43
6/5/2023	921	Office supplies and expenses	PENNSYLVANIA INSTITUTE OF	177.94
6/6/2023	588	Miscellaneous distribution expenses	PROJECT MGMT INSTITUTE	173.84
6/7/2023	921	Office supplies and expenses	PRACTISING LAW INSTITUTE	5,467.00
6/9/2023	921	Office supplies and expenses	AMERICAN PAYROLL ASSOCIATION/PAYROLLORG	130.51

6/9/2023	921 Office supplies and expenses	PA BAR ASSOCIATION	61.11
6/13/2023	935 Maintenance of general plant	INTERNATIONAL FACILITY M	332.72
6/13/2023	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
6/13/2023	921 Office supplies and expenses	THE DISTRICT OF COLUMBIA	367.31
6/21/2023	923 Outside services employed	SOCIETYFORHUMANRESOURCE	56.91
6/21/2023	921 Office supplies and expenses	National Diversity Council	3,848.43
6/22/2023	921 Office supplies and expenses	THE BAR ASSOCIATION	31.72
6/23/2023	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	53.68
6/27/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	4.78
6/29/2023	921 Office supplies and expenses	CFA INSTITUTE	93.28
6/30/2023	921 Office supplies and expenses	PLANT A INSIGHTS GROUP	2,090.00
6/30/2023	921 Office supplies and expenses	Community Zone	634.63
6/30/2023	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	94.71
7/3/2023	921 Office supplies and expenses	DISABILITY MANAGEMENT EM	116.60
7/5/2023	921 Office supplies and expenses	AMERICAN AIR0010629936261	137.50
7/5/2023	921 Office supplies and expenses	KENTUCKY BOARD OF ACCOUNTANCY	25.08
7/5/2023	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
7/5/2023	921 Office supplies and expenses	VIRGINIA STATE BAR	62.70
7/6/2023	921 Office supplies and expenses	CFA INSTITUTE	93.28
7/6/2023	921 Office supplies and expenses	LEHIGH BAR ASSC	30.80
7/7/2023	921 Office supplies and expenses	LEHIGH BAR ASSC	30.80
7/7/2023	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
7/7/2023	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	53.68
7/10/2023	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	61.11
7/10/2023	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	231.41
7/13/2023	921 Office supplies and expenses	ASSN *ORDER	53.38
7/13/2023	921 Office supplies and expenses	ASSN *ORDER	84.42
7/13/2023	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	89.39
7/13/2023	921 Office supplies and expenses	LEADERSHIP LOUISVILLE	41.98
7/13/2023	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	56.91
7/17/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	129.42
7/19/2023	921 Office supplies and expenses	INTERNATIONAL FOUNDATION OF EMPLOYEE BEN	34.99
7/21/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	69.91
7/24/2023	921 Office supplies and expenses	PAYPAL *DATAFUSIONS	2,841.49
7/27/2023	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	31.72
7/27/2023	921 Office supplies and expenses	STATE OF INDIANA-IN.GO	39.60
7/27/2023	921 Office supplies and expenses	TALOGY	559.77
7/27/2023	921 Office supplies and expenses	TALOGY	559.77
7/28/2023	588 Miscellaneous distribution expenses	IN *CHWMEG, INC.	2,500.00
7/31/2023	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	89.39
8/2/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	236.72
8/2/2023	921 Office supplies and expenses	KY CPA	89.39
8/4/2023	921 Office supplies and expenses	ASSN *ORDER	147.56
8/4/2023	921 Office supplies and expenses	INTERNATL SOCIETY	313.71
8/7/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	74.11
8/7/2023	921 Office supplies and expenses	PA BCEL LOBBY DISCLOSURE	223.50
8/7/2023	921 Office supplies and expenses	SCCE/HCCA/CCB	60.50
8/8/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	74.11
8/9/2023	921 Office supplies and expenses	AMERICAN AIR0010630365274	380.78
8/11/2023	921 Office supplies and expenses	ASSN *ORDER	84.42
8/11/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	76.51
8/11/2023	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	89.39
8/11/2023	921 Office supplies and expenses	KY BOARD OF ACCOUNTANCY	25.70
8/14/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	222.52
8/16/2023	921 Office supplies and expenses	IMA	112.84
8/17/2023	921 Office supplies and expenses	THE BAR ASSOCIATION	31.72
8/21/2023	921 Office supplies and expenses	ASSN *ORDER	53.39
8/21/2023	921 Office supplies and expenses	ASSN *ORDER	84.42
8/22/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	80.91
8/22/2023	921 Office supplies and expenses	PAYPAL *BBOREG	68.04
8/25/2023	588 Miscellaneous distribution expenses	INTL SOC SUST PROFS	150.00
8/28/2023	921 Office supplies and expenses	INTERNATIONAL FACILITY M	274.73
8/31/2023	921 Office supplies and expenses	NBPHE	20.90
9/8/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	69.91
9/8/2023	921 Office supplies and expenses	SCCE/HCCA/CCB	60.50
9/14/2023	921 Office supplies and expenses	API APA GPMI MEET APAS	(130.51)
9/14/2023	921 Office supplies and expenses	API APA GPMI MEET APAS	(130.51)
9/14/2023	921 Office supplies and expenses	API APA GPMI MEET APAS	130.51
9/14/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	(573.65)
9/14/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	(573.65)
9/14/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	(245.85)
9/14/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	(245.85)
9/14/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	245.85
9/14/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	573.65
9/14/2023	921 Office supplies and expenses	GBCI	(74.50)
9/14/2023	921 Office supplies and expenses	GBCI	(74.50)
9/14/2023	921 Office supplies and expenses	GBCI	74.50
9/14/2023	921 Office supplies and expenses	INTERNATIONAL SOCIETY OF SUSTAINABILITY	(111.75)
9/14/2023	921 Office supplies and expenses	INTERNATIONAL SOCIETY OF SUSTAINABILITY	(111.75)
9/14/2023	921 Office supplies and expenses	INTERNATIONAL SOCIETY OF SUSTAINABILITY	111.75
9/14/2023	921 Office supplies and expenses	LAWYERS REG	54.16
9/14/2023	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	(120.15)
9/14/2023	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	(120.15)
9/14/2023	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	120.15
9/14/2023	921 Office supplies and expenses	NEW JERSEY GOVERNMENT SERVICES	54.16
9/14/2023	923 Outside services employed	SCCE/HCCA	(25.30)
9/14/2023	923 Outside services employed	SCCE/HCCA	(25.30)
9/14/2023	923 Outside services employed	SCCE/HCCA	25.30
9/15/2023	921 Office supplies and expenses	THE BAR ASSOCIATION	139.70
9/18/2023	921 Office supplies and expenses	THE BAR ASSOCIATION	139.70
9/25/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	177.21
9/25/2023	588 Miscellaneous distribution expenses	NAEM - DUES	6,750.00
9/25/2023	921 Office supplies and expenses	RHODE ISLAND BAR ASSOCIATION	56.65
9/26/2023	921 Office supplies and expenses	PAYROLLORG	130.51
9/26/2023	921 Office supplies and expenses	AMERICAN BAR ASSOCIATION	112.20
9/26/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	74.11
9/26/2023	921 Office supplies and expenses	SCCE/HCCA/CCB	75.80
9/26/2023	921 Office supplies and expenses	THE BAR ASSOCIATION	139.70
9/28/2023	921 Office supplies and expenses	TINA BECK TINA BECK	130.51
9/28/2023	923 Outside services employed	SCCE/HCCA/CCB	26.82
9/29/2023	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	110.48
9/29/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	80.91
10/3/2023	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	56.91
10/3/2023	921 Office supplies and expenses	WORLDATWORK	61.81
10/4/2023	921 Office supplies and expenses	ASSOC FOR TALENT DEV	1,865.23
10/6/2023	921 Office supplies and expenses	ASSOCIATION OF CORPORATE COUNSEL	2,090.00
10/6/2023	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER	10.95
10/6/2023	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER	18.24
10/6/2023	921 Office supplies and expenses	ACFE-LEHIGH VALLEY CHAPTER	43.45
10/9/2023	921 Office supplies and expenses	EBA	59.40
10/10/2023	921 Office supplies and expenses	ACFE	60.83
10/10/2023	921 Office supplies and expenses	AICPA	84.42
10/11/2023	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	138.45
10/11/2023	921 Office supplies and expenses	CAPITOL HILL CLUB	266.71
10/11/2023	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	107.31
10/16/2023	921 Office supplies and expenses	IDEMIA TSA PRECHECK	17.38
10/19/2023	921 Office supplies and expenses	EBA	60.50
10/23/2023	921 Office supplies and expenses	WORLDATWORK	58.30

10/25/2023	921	Office supplies and expenses	SCCE/HCCA/CCB	206.26
10/27/2023	588	Miscellaneous distribution expenses	PENNSYLVANIA COUNCIL O	150.00
10/30/2023	921	Office supplies and expenses	ASSP	156.45
10/30/2023	921	Office supplies and expenses	ISI	14.90
11/2/2023	921	Office supplies and expenses	BUREAU OF PROFESSIONAL AND OCCUPATIONAL	22.00
11/2/2023	921	Office supplies and expenses	PAYPAL *BARASSOCIAT	31.72
11/2/2023	921	Office supplies and expenses	PSU GIFT	444.24
11/10/2023	921	Office supplies and expenses	LEADERSHIP COUNCIL ON LEGAL DIVERSITY	2,200.00
11/15/2023	921	Office supplies and expenses	IN *LEADERSHIP LOUISVILLE	440.00
11/15/2023	921	Office supplies and expenses	THE REGISTRATION DEPARTMENT MASS. BOARD	34.05
11/18/2023	921	Office supplies and expenses	ABCEP	154.22
11/18/2023	921	Office supplies and expenses	ASSP	134.10
11/18/2023	921	Office supplies and expenses	ISACA	54.63
11/21/2023	921	Office supplies and expenses	THE BAR ASSOCIATION	143.89
11/30/2023	921	Office supplies and expenses	DC BAR ASSOCIATION	57.73
11/30/2023	921	Office supplies and expenses	KENTUCKY BAR ASSOCIATION	91.91
11/30/2023	921	Office supplies and expenses	THE VIRGINIA BAR ASSOCIATION	66.00
11/30/2023	921	Office supplies and expenses	VIRGINIA STATE BAR	33.00
12/2/2023	593	Maintenance of overhead lines	PMI	73.67
12/5/2023	921	Office supplies and expenses	CAPITOL HILL CLUB	296.44
12/5/2023	921	Office supplies and expenses	AICPA	84.42
12/7/2023	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	56.91
12/7/2023	921	Office supplies and expenses	WORLDATWORK	61.81
12/13/2023	921	Office supplies and expenses	ASSOCIATION OF CERTIFIED FRAUD EXAMINERS	47.18
12/18/2023	921	Office supplies and expenses	BUSINESS-GOVERNMENT RELATIONS COUNCIL	1,355.90
12/19/2023	921	Office supplies and expenses	Edison Electric Institute	9,822.80
12/19/2023	921	Office supplies and expenses	ISACA	65.80
12/20/2023	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	154.85
12/21/2023	921	Office supplies and expenses	AMERICAN AIR0010638629431	467.36
12/27/2023	921	Office supplies and expenses	ISACA	54.63
1/3/2024	921	Office supplies and expenses	COPYRIGHT OSP	2.88
1/9/2024	921	Office supplies and expenses	WOMANS BUSINESS DEVELOPM	2,370.44
1/13/2024	921	Office supplies and expenses	INTERNATIONAL FACILITY M	240.55
1/18/2024	921	Office supplies and expenses	SAPAA 800-672-7229	138.00
1/19/2024	921	Office supplies and expenses	IN *US-INTERNATIONAL COMP	1,337.94
2/1/2024	921	Office supplies and expenses	WORLD AT WORK	218.11
2/15/2024	921	Office supplies and expenses	IN *LEHIGH VALLEY CHAPTER	6.19
2/17/2024	921	Office supplies and expenses	AMERICAN ASSOCIATION OF	50.33
2/27/2024	921	Office supplies and expenses	NEW JERSEY GOVERNMENT SERVICES	66.00
2/28/2024	921	Office supplies and expenses	THE INSTITUTES	60.90
2/29/2024	921	Office supplies and expenses	LAWYERS REG	66.00
3/7/2024	921	Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	147.83
3/7/2024	921	Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	1,169.91
3/8/2024	921	Office supplies and expenses	SOCIETY FOR CORPORATE GOVERNANCE	2.00
3/8/2024	921	Office supplies and expenses	SOCIETY FOR CORPORATE GOVERNANCE	79.92
3/9/2024	921	Office supplies and expenses	LAWYERS REG	66.00
3/11/2024	921	Office supplies and expenses	DELAWARE SUPREME COURT	75.60
3/11/2024	921	Office supplies and expenses	PROJECT MGMT INSTITUTE	109.47
3/14/2024	921	Office supplies and expenses	IECA	150.00
3/14/2024	921	Office supplies and expenses	LEADERSHIP COUNCIL ON LEGAL DIVERSITY	960.00
3/14/2024	588	Miscellaneous distribution expenses	WINUP	133.00
3/19/2024	921	Office supplies and expenses	CFA INSTITUTE	321.63
3/27/2024	921	Office supplies and expenses	FSP*PA BAR ASSOCIATION	90.00
4/8/2024	921	Office supplies and expenses	KNOWLEDGELEADER	689.57
4/9/2024	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	250.67
4/11/2024	921	Office supplies and expenses	PRACTISING LAW INSTITUTE	5,964.00
4/11/2024	921	Office supplies and expenses	PSCE BERKS CAMPUS 1	186.95
4/11/2024	921	Office supplies and expenses	SYMPLICITY CORP	218.11
4/15/2024	921	Office supplies and expenses	DISABILITY MANAGEMENT EM	141.60
4/15/2024	588	Miscellaneous distribution expenses	EDISON ELECTRIC INSTITUT	11,547.90
4/15/2024	921	Office supplies and expenses	RI SUPREME COURT	49.56
4/16/2025	921	Office supplies and expenses	DELAWARE STATE BAR CLE SEMINAR	46.08
4/16/2025	921	Office supplies and expenses	DELAWARE STATE BAR ASSOCIATION A	86.88
4/19/2024	921	Office supplies and expenses	AP NOW & TOMORROW	870.84
4/19/2024	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	114.89
4/19/2024	921	Office supplies and expenses	World 50 Inc	6,775.02
4/19/2024	921	Office supplies and expenses	DECATUR PROFESSIONAL DEVELOPMENT PDHENGI	567.27
4/22/2024	921	Office supplies and expenses	PAYROLLORG	130.12
4/22/2024	921	Office supplies and expenses	THE BAR ASSOCIATION	10.80
4/30/2024	921	Office supplies and expenses	DELTA AIR LOUNGE	311.59
4/30/2024	921	Office supplies and expenses	PY *NATL ENERGY & UTILITY	1,224.35
5/6/2024	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	63.36
5/7/2024	921	Office supplies and expenses	LINKEDIN 10096650604	61.03
5/7/2024	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
5/7/2024	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
5/7/2024	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	155.75
5/8/2024	921	Office supplies and expenses	NYS ATTY REG WEBEF	90.00
5/9/2024	921	Office supplies and expenses	PROJECT MGMT INSTITUTE	44.58
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	49.46
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	49.46
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	55.64
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	55.64
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	59.35
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	61.82
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	63.06
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	65.52
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	65.52
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	65.52
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	65.52
5/13/2024	921	Office supplies and expenses	LOUISVILLE BAR ASSOCIATIO	69.23
5/14/2024	921	Office supplies and expenses	ASSOC FOR FINANCIAL PRO	118.80
5/14/2024	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
5/14/2024	921	Office supplies and expenses	PA COURTS	67.81
5/16/2024	921	Office supplies and expenses	PRSA MEMBERSHIPS	276.40
5/17/2024	921	Office supplies and expenses	ASSN *ORDER	86.66
5/17/2024	921	Office supplies and expenses	CREW LEHIGH VALLEY	82.80
5/17/2024	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
5/17/2024	921	Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
5/17/2024	921	Office supplies and expenses	PA COURTS	67.81
5/24/2024	588	Miscellaneous distribution expenses	PROJECT MGMT INSTITUTE	172.34
5/24/2024	921	Office supplies and expenses	SCCE/HCCA/CCB	32.26
5/28/2024	588	Miscellaneous distribution expenses	IN *CHWMEG, INC.	2,500.00
5/28/2024	921	Office supplies and expenses	PROJECT MGMT INSTITUTE	37.91
5/31/2024	921	Office supplies and expenses	ASSOCIATION OF CERTIFIED FRAUD EXAMINERS	65.59
5/31/2024	921	Office supplies and expenses	PACLE	24.00
6/3/2024	921	Office supplies and expenses	FSP*PA BAR ASSOCIATION	64.08
6/3/2024	921	Office supplies and expenses	KENTUCKY BAR ASSOCIATION	6.15
6/3/2024	921	Office supplies and expenses	PAYROLLORG	130.12
6/3/2024	921	Office supplies and expenses	THE BAR ASSOCIATION	40.79
6/4/2024	921	Office supplies and expenses	PICPA	202.36
6/6/2024	921	Office supplies and expenses	CFA INSTITUTE	101.76
6/10/2024	921	Office supplies and expenses	Lehigh County Bar Association	39.60
6/10/2024	921	Office supplies and expenses	PA BAR INSTITUTE	71.76
6/12/2024	921	Office supplies and expenses	SOCIETYFORHUMANRESOURCE	68.14
6/13/2024	921	Office supplies and expenses	AMERICAN BAR ASSOCIATION	133.20
6/14/2024	921	Office supplies and expenses	INTERNATIONAL FACILITY M	240.55
6/14/2024	921	Office supplies and expenses	LEI00380605	29.72
6/17/2024	921	Office supplies and expenses	DC BAR	260.30

6/19/2024	921 Office supplies and expenses	CAPITOL HILL CLUB	398.60
6/24/2024	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	91.82
6/24/2024	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	63.36
6/27/2024	921 Office supplies and expenses	PROJECT MGMT INSTITUTE	16.97
6/28/2024	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	400.56
7/1/2024	921 Office supplies and expenses	CFA INSTITUTE	104.98
7/5/2024	921 Office supplies and expenses	VIRGINIA STATE BAR	68.40
7/8/2024	921 Office supplies and expenses	NEWS SUBSCRIPTION	94.95
7/8/2024	921 Office supplies and expenses	NYS ATTY REG WEBEF	90.00
7/8/2024	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
7/9/2024	921 Office supplies and expenses	ASSOC FOR TALENT DEV	533.34
7/9/2024	921 Office supplies and expenses	IDEMIA TSA PRECHECK	16.57
7/9/2024	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	92.85
7/9/2024	921 Office supplies and expenses	PRETSA-PASS.COM	31.85
7/9/2024	921 Office supplies and expenses	SHAREHOLDER SERVICES ASS	240.74
7/11/2024	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
7/15/2024	921 Office supplies and expenses	LEI00387400	19.20
7/16/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	54.12
7/18/2024	921 Office supplies and expenses	TROUTMAN PEPPER HAMILTON SANDERS LLP	568.80
7/19/2024	921 Office supplies and expenses	ISACA	22.90
7/22/2024	921 Office supplies and expenses	CANVA* I04204-52557060	18.70
7/22/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	83.46
7/25/2024	921 Office supplies and expenses	INSTITUTE SUPPLY MGMT	67.90
7/25/2024	921 Office supplies and expenses	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	3,329.44
7/29/2024	921 Office supplies and expenses	ASSN *ORDER	139.89
7/30/2024	921 Office supplies and expenses	PAYPAL *BARASSOCIAT	40.79
7/30/2024	921 Office supplies and expenses	ACFE -Assoc of Certified Fraud Examiners	10.88
7/30/2024	921 Office supplies and expenses	ACFE -Assoc of Certified Fraud Examiners	16.13
7/30/2024	921 Office supplies and expenses	ACFE -Assoc of Certified Fraud Examiners	58.81
7/31/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	76.26
7/31/2024	921 Office supplies and expenses	STATE OF INDIANA-IN.GO	43.20
8/1/2024	921 Office supplies and expenses	IDEMIA TSA PRECHECK	18.72
8/2/2024	921 Office supplies and expenses	ASSN *ORDER	131.33
8/2/2024	921 Office supplies and expenses	ASSN *ORDER	160.97
8/5/2024	921 Office supplies and expenses	IMA	135.67
8/7/2024	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	85.50
8/9/2024	921 Office supplies and expenses	IN *CORPORATE LEGAL OPERA	46.80
8/9/2024	921 Office supplies and expenses	NATIONAL ASSOCIATION OF	244.87
8/12/2024	921 Office supplies and expenses	AMERICAN AIR0010654595996	498.54
8/12/2024	921 Office supplies and expenses	DC BAR	52.27
8/12/2024	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	92.85
8/12/2024	921 Office supplies and expenses	VIRGINIA STATE BAR	30.00
8/15/2024	921 Office supplies and expenses	ASSN *ORDER	84.18
8/15/2024	921 Office supplies and expenses	SCCE	90.33
8/19/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	82.01
8/19/2024	921 Office supplies and expenses	MA BOARD OF BAR OVERSEERS	86.83
8/20/2024	921 Office supplies and expenses	KENTUCKY SOCIETY OF CPAS	92.85
8/21/2024	921 Office supplies and expenses	KY CPA	92.85
8/26/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	93.06
8/27/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	76.26
8/28/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	83.46
8/31/2024	921 Office supplies and expenses	Payscale Services Renewal	671.32
8/31/2024	921 Office supplies and expenses	DC BAR	84.08
8/31/2024	921 Office supplies and expenses	PAYPAL *BBOREG	86.58
8/31/2024	921 Office supplies and expenses	RHODE ISLAND BAR ASSOCIAT	74.16
8/31/2024	921 Office supplies and expenses	RIEFILE*004688337-0	48.00
9/3/2024	921 Office supplies and expenses	AMERICAN SOCIETY OF SAFETY PROFESSIONALS	54.00
9/3/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	89.46
9/3/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	159.72
9/3/2024	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	67.81
9/3/2024	921 Office supplies and expenses	VIRGINIA STATE BAR	54.00
9/5/2024	921 Office supplies and expenses	RHODE ISLAND BAR ASSOCIATION	61.80
9/13/2024	921 Office supplies and expenses	DELTA	121.52
9/16/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	82.01
9/18/2024	921 Office supplies and expenses	PLANT A INSIGHTS GROUP	3,360.00
9/20/2024	921 Office supplies and expenses	THE BAR ASSOCIATION	156.97
9/23/2024	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	144.44
9/23/2024	921 Office supplies and expenses	WORLDATWORK	68.40
9/24/2024	921 Office supplies and expenses	CANVA* I04266-80587951	18.70
9/24/2024	921 Office supplies and expenses	PAYROLL ORG	130.12
9/26/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	83.46
10/1/2024	921 Office supplies and expenses	DELAWARE STATE BAR ASSOCI	96.24
10/1/2024	921 Office supplies and expenses	SCCE/HCCA/CCB	30.00
10/1/2024	921 Office supplies and expenses	SCCE/HCCA/CCB	120.00
10/3/2024	921 Office supplies and expenses	AMERICAN SOCIETY OF SAFETY PROFESSIONALS	49.20
10/3/2024	921 Office supplies and expenses	BOARD FOR GLOBAL EHS CREDENTIALING	43.20
10/3/2024	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	68.14
10/7/2024	921 Office supplies and expenses	AABE NATIONAL	140.21
10/8/2024	921 Office supplies and expenses	USOLN	38.40
10/14/2024	921 Office supplies and expenses	ASSOCIATION OF CORPORATE COUNSEL	2,622.00
10/21/2024	921 Office supplies and expenses	ACFE	60.66
10/21/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	236.09
10/21/2024	921 Office supplies and expenses	PEER EXCHANGE NETWORK	112.97
10/22/2024	921 Office supplies and expenses	CAPITOL HILL CLUB	55.37
10/22/2024	921 Office supplies and expenses	NAEM - DUES	1,520.10
10/24/2024	921 Office supplies and expenses	LEADERSHIP COUNCIL ON LEGAL DIVERSITY	2,400.00
10/25/2024	921 Office supplies and expenses	INTERNATIONAL FACILITY M	240.55
10/30/2024	921 Office supplies and expenses	AMERICAN SOCIETY OF SAFE	50.40
10/31/2024	921 Office supplies and expenses	IEEE PRODUCTS & SERVICES	74.54
11/5/2024	921 Office supplies and expenses	IIA STORE	27.02
11/6/2024	921 Office supplies and expenses	ISACA	54.47
11/6/2024	921 Office supplies and expenses	SHRM	250.67
11/13/2024	921 Office supplies and expenses	USOLN	38.40
11/15/2024	921 Office supplies and expenses	AIHA	57.60
11/15/2024	921 Office supplies and expenses	BOARD OF CERTIFIED SAFETY PROFESSIONALS	43.20
11/16/2024	921 Office supplies and expenses	IEEE	59.23
11/22/2024	921 Office supplies and expenses	ASSN *ORDER	146.89
11/27/2024	921 Office supplies and expenses	FSP*BCSP BOARD OF CERT SA	43.20
11/27/2024	921 Office supplies and expenses	FSP*BCSP BOARD OF CERT SA	83.88
12/3/2024	921 Office supplies and expenses	PAYROLLORG	130.12
12/5/2024	921 Office supplies and expenses	EBA	130.80
12/5/2024	921 Office supplies and expenses	FSP*PA BAR ASSOCIATION	90.00
12/5/2024	921 Office supplies and expenses	THE BAR ASSOCIATION	24.72
12/5/2024	921 Office supplies and expenses	THE BAR ASSOCIATION	40.79
12/5/2024	921 Office supplies and expenses	THE BAR ASSOCIATION	156.97
12/6/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	112.26
12/7/2024	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIA	67.98
12/10/2024	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIA	4.94
12/10/2024	921 Office supplies and expenses	PMTA* INV-1008	180.67
12/10/2024	921 Office supplies and expenses	TROUTMAN PEPPER HAMILTON SANDERS LLP	568.80
12/11/2024	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIA	72.92
12/12/2024	921 Office supplies and expenses	INFORMATION SYSTEM AUDIT	43.33
12/12/2024	921 Office supplies and expenses	MASSACHUSETTS BOARD OF BAR OVERSEERS	49.51
12/13/2024	921 Office supplies and expenses	FSP*PA BAR ASSOCIATION	84.00
12/13/2024	921 Office supplies and expenses	IECA	36.00
12/13/2024	921 Office supplies and expenses	IECA	118.80
12/13/2024	921 Office supplies and expenses	SUPREME COURT OF PA	6.00
12/14/2024	921 Office supplies and expenses	AICPA	86.66

12/14/2024	921 Office supplies and expenses	ISACA	65.61
12/17/2024	921 Office supplies and expenses	KENTUCKY BAR ASSOCIATION	82.01
12/17/2024	921 Office supplies and expenses	PENNSYLVANIA COUNCIL O	38.71
12/17/2024	921 Office supplies and expenses	SAPAA 800-672-7229	142.80
12/17/2024	921 Office supplies and expenses	SCCE/HCCA/CCB	83.88
12/17/2024	921 Office supplies and expenses	WINUP	27.38
12/18/2024	921 Office supplies and expenses	AMERICAN AIR0010651849361	192.00
12/18/2024	921 Office supplies and expenses	CAPITOL HILL CLUB	188.74
12/18/2024	921 Office supplies and expenses	IEEE PRODUCTS & SERVICES	56.45
12/18/2024	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	468.78
12/18/2024	921 Office supplies and expenses	WORLDATWORK	99.60
12/19/2024	921 Office supplies and expenses	AMERICAN AIR0010613643888	782.30
12/19/2024	921 Office supplies and expenses	AMERICAN CHEMICAL SOCIETY	39.41
12/19/2024	921 Office supplies and expenses	PY *WOC & WWAR	120.00
12/19/2024	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	164.52
12/20/2024	921 Office supplies and expenses	CAPITOL HILL CLUB	142.68
12/20/2024	921 Office supplies and expenses	INFORMATION SYSTEM AUDIT	54.47
12/20/2024	921 Office supplies and expenses	PEER EXCHANGE NETWORK	48.00
12/20/2024	930 Advertising & Misc General	Utility Solid Waste Activities Group Inc	10,377.56
12/25/2024	921 Office supplies and expenses	PAYPAL *RISEP	78.82
12/28/2024	921 Office supplies and expenses	CANVA* 04357-73687932	18.70
12/28/2024	921 Office supplies and expenses	CANVA* I04296-49446076	18.70
12/28/2024	921 Office supplies and expenses	CANVA* I04327-79775714	18.70
1/3/2025	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIA	69.89
1/7/2025	921 Office supplies and expenses	CREW NETWORK	86.25
1/11/2025	921 Office supplies and expenses	BCSP	41.40
1/11/2025	921 Office supplies and expenses	HR CERTIFICATION INSTITUT	165.62
1/11/2025	921 Office supplies and expenses	MSU PAYMENT ONLINE	93.10
1/21/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	69.57
1/21/2025	921 Office supplies and expenses	WORLDATWORK	72.47
1/25/2025	921 Office supplies and expenses	SCCE/HCCA/CCB	85.65
1/29/2025	921 Office supplies and expenses	CAPITOL HILL CLUB	40.75
1/30/2025	921 Office supplies and expenses	CAPITOL HILL CLUB	54.96
1/31/2025	921 Office supplies and expenses	EEI	1,106.71
2/1/2025	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIATION	53.30
2/5/2025	921 Office supplies and expenses	BOYS & GIRLS CLUBS	947.70
2/6/2025	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	156.37
2/8/2025	901 Supervision	PAYPAL *PENNSNORTHE	1,574.00
2/20/2025	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	187.31
2/20/2025	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	1,356.09
2/20/2025	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	68.13
2/22/2025	901 Supervision	ABOUTDCI.COM	13.11
2/22/2025	921 Office supplies and expenses	CAPITOL HILL CLUB	110.94
2/22/2025	921 Office supplies and expenses	SCCE/HCCA/CCB	85.65
3/6/2025	921 Office supplies and expenses	FSP*PA BAR ASSOCIATION	8.05
3/6/2025	921 Office supplies and expenses	LEADERSHIP COUNCIL ON LEGAL DIVERSITY	920.00
3/8/2025	901 Supervision	PA ECONOMIC DEVEL	1,337.90
3/11/2025	901 Supervision	LEADERSHIP KENTUCKY	26.23
3/11/2025	921 Office supplies and expenses	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	3,505.00
3/12/2025	921 Office supplies and expenses	BOARD BAR EXAM	4.74
3/13/2025	921 Office supplies and expenses	DELAWARE SUPREME COURT	39.10
3/13/2025	921 Office supplies and expenses	GA CORPORATE REGISTRATIO	12.65
3/13/2025	921 Office supplies and expenses	LAWYERS REG	63.25
3/17/2025	921 Office supplies and expenses	World 50, Inc	6,037.50
3/18/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	183.78
3/19/2025	921 Office supplies and expenses	CAPITOL HILL CLUB	57.21
3/24/2025	921 Office supplies and expenses	LAWYERS REG	63.25
3/26/2025	921 Office supplies and expenses	LAWYERS REG	63.25
3/26/2025	921 Office supplies and expenses	SOUTHEASTERN ELECTRIC	86.25
3/28/2025	921 Office supplies and expenses	L2G*TNSOS BUSINESS PMT 61	4.71
3/28/2025	921 Office supplies and expenses	NC SEC OF STATE CORP	4.83
3/28/2025	921 Office supplies and expenses	NH SEC OF STATE OTC	23.46
3/31/2025	921 Office supplies and expenses	PENNSYLVANIA BAR INSTITUT	137.77
4/1/2025	921 Office supplies and expenses	IN *CHWMEG, INC.	821.25
4/2/2025	921 Office supplies and expenses	THOROUGHBRED SOCIETY	415.67
4/2/2025	921 Office supplies and expenses	THOROUGHBRED SOCIETY	432.29
4/3/2025	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	113.85
4/3/2025	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIA	69.89
4/4/2025	921 Office supplies and expenses	INTERNATIONAL FACILITY M	643.33
4/7/2025	921 Office supplies and expenses	AP NOW & TOMORROW	1,044.54
4/8/2025	921 Office supplies and expenses	WOMEN'S BUSINESS ENTERPR	1,078.18
4/10/2025	921 Office supplies and expenses	WATSON and RENNER	12,370.85
4/10/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	123.01
4/14/2025	901 Supervision	HILTON HOTELS	24.02
4/14/2025	921 Office supplies and expenses	PROJECT MANAGEMENT INSTIT	37.55
4/16/2025	921 Office supplies and expenses	AMERICAN SOCIETY OF SAFE	55.34
4/17/2025	921 Office supplies and expenses	PRACTISING LAW INSTITUTE	6,058.43
4/17/2025	921 Office supplies and expenses	WWW.TD.ORG	69.52
4/22/2025	921 Office supplies and expenses	PICPA	229.00
4/23/2025	921 Office supplies and expenses	MD DEPT ASSMNT/TAX	69.00
4/24/2025	921 Office supplies and expenses	PAYROLLORG	124.08
4/29/2025	921 Office supplies and expenses	AMERICAN ASSOCIATION OF	52.71
4/29/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	73.50
4/29/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	293.02
4/30/2025	921 Office supplies and expenses	KNOWLEDGELEADER	805.26
4/30/2025	921 Office supplies and expenses	LEARNING 2023	159.85
4/30/2025	921 Office supplies and expenses	PROJECT MANAGEMENT INSTIT	37.55
4/30/2025	930 Advertising & Misc General	Energy and Wildlife Action Coalition	211.74
4/30/2025	921 Office supplies and expenses	WWW.TD.ORG	48.13
4/30/2025	921 Office supplies and expenses	WWW.TD.ORG	74.87
4/30/2025	921 Office supplies and expenses	WWW.TD.ORG	588.23
5/1/2025	901 Supervision	LEADERSHIP KENTUCKY	52.43
5/2/2025	930 Advertising & Misc General	Energy and Wildlife Action Coalition	10,269.29
5/5/2025	921 Office supplies and expenses	AMERICAN AIRLINES	136.85
5/6/2025	921 Office supplies and expenses	PY *NATL ENERGY & UTILITY	1,259.20
5/7/2025	921 Office supplies and expenses	RI SUPREME COURT	47.50
5/13/2025	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	389.62
5/14/2025	921 Office supplies and expenses	NEWS SUBSCRIPTION	98.00
5/14/2025	921 Office supplies and expenses	PAYROLLORG	124.08
5/14/2025	921 Office supplies and expenses	SHAREHOLDER SERVICES ASS	228.85
5/16/2025	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	64.99
5/19/2025	921 Office supplies and expenses	DISABILITY MANAGEMENT EM	135.70
5/19/2025	921 Office supplies and expenses	PROJECT MANAGEMENT INSTIT	13.80
5/20/2025	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	64.99
5/20/2025	921 Office supplies and expenses	America250PA	3,278.75
5/22/2025	921 Office supplies and expenses	AICPA & CIMA	93.12
5/22/2025	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	64.99
5/22/2025	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	64.99
5/22/2025	921 Office supplies and expenses	PROJECT MANAGEMENT INSTIT	126.72
5/27/2025	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	64.99
5/31/2025	901 Supervision	WWW.TD.ORG	1,116.00
6/2/2025	921 Office supplies and expenses	IN *INTERNATIONAL SOCIETY	39.53
6/2/2025	921 Office supplies and expenses	PA ASSOC OF ENVIRONMEN	75.00
6/3/2025	921 Office supplies and expenses	CAPITOL HILL CLUB	145.84
6/11/2025	921 Office supplies and expenses	Lehigh County Bar Association	5.75
6/12/2025	921 Office supplies and expenses	DELTA AIR LOUNGE	414.73
6/12/2025	921 Office supplies and expenses	PA ATTORNEY REGISTRATION	64.99
6/12/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	68.77

6/18/2025	921 Office supplies and expenses	SOCIETYFORHUMANRESOURCE	78.80	
6/20/2025	921 Office supplies and expenses	LEI00502154	9.20	
6/20/2025	921 Office supplies and expenses	LEI00502203	8.43	
6/26/2025	921 Office supplies and expenses	CAPITOL HILL CLUB	65.13	
6/26/2025	921 Office supplies and expenses	LOUISVILLE BAR ASSOCIA	53.30	
6/26/2025	921 Office supplies and expenses	SCCE/HCCA/CCB	355.51	
6/30/2025	921 Office supplies and expenses	THE BAR ASSOCIATION	39.09	
		Total Other Allocations	**376,457.00**	102,194.89 HTY
7/1/2020	921 Office supplies and expenses	ISC 2	83.20	
8/10/2020	921 Office supplies and expenses	PMI	85.86	
8/13/2020	921 Office supplies and expenses	WEB*NETWORKSOLUTIONS	(106.36)	
8/13/2020	921 Office supplies and expenses	WEB*NETWORKSOLUTIONS	106.36	
10/29/2020	921 Office supplies and expenses	ISACA	116.47	
11/4/2020	921 Office supplies and expenses	WEB*NETWORKSOLUTIONS	163.06	
11/13/2020	921 Office supplies and expenses	INSTITUTE OF MANAGEMENT ACCOUNTANTS	6.66	
12/22/2020	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE (PMI)	99.83	
12/29/2020	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	39.93	
1/1/2021	921 Office supplies and expenses	WEB*NETWORKSOLUTIONS	337.95	
2/23/2021	921 Office supplies and expenses	EC-COUNCIL	52.82	
2/23/2021	921 Office supplies and expenses	ISC2	82.53	
2/23/2021	921 Office supplies and expenses	ARIN	198.07	
3/9/2021	921 Office supplies and expenses	(ISC)2	82.53	
5/3/2021	921 Office supplies and expenses	ISC2	82.53	
5/25/2021	921 Office supplies and expenses	SCRUM ALLIANCE	115.54	
5/26/2021	921 Office supplies and expenses	PROJECT MGMT INSTITUTE	99.04	
6/7/2021	921 Office supplies and expenses	ISC2	82.53	
8/16/2021	921 Office supplies and expenses	PMI	91.02	
12/25/2021	921 Office supplies and expenses	INSTITUTE OF MANAGEMENT ACCOUNTANTS	372.10	
2022	921 Office supplies and expenses	ISC	71.23	
2022	921 Office supplies and expenses	ALLIANCE AGILE	47.87	
2022	921 Office supplies and expenses	EC COUNCIL	116.81	
2022	921 Office supplies and expenses	SCALED AGILE	168.10	
2022	921 Office supplies and expenses	PPJ	170.95	
2022	921 Office supplies and expenses	SCRUM ALLIANCE	56.98	
2022	921 Office supplies and expenses	ISC2	59.82	
2022	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	64.15	
2022	921 Office supplies and expenses	CKO*GETTYIMAGES	3,285.29	
2022	921 Office supplies and expenses	IMA	84.94	
2022	921 Office supplies and expenses	UXPA INTERNATIONAL	32.90	
2022	921 Office supplies and expenses	INFORMATION SYSTEMS SECURITY ASSC.	138.28	
2022	921 Office supplies and expenses	ISACA	107.28	
2022	921 Office supplies and expenses	SANS	32.90	
2022	921 Office supplies and expenses	UXPA INTERNATIONAL	32.90	
2022	921 Office supplies and expenses	UXPA INTERNATIONAL	32.90	
2023	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	81.34	
2023	921 Office supplies and expenses	INFORMATION TECHNOLOGY SENIOR MANAGEMENT	800.49	
2023	921 Office supplies and expenses	EC COUNCIL	115.82	
2023	921 Office supplies and expenses	RAPIDAPI	69.01	
2023	923 Outside services employed	RAPIDAPI	1,597.86	
2023	921 Office supplies and expenses	RAPIDAPI	640.20	
2023	921 Office supplies and expenses	RAPIDAPI	69.01	
2023	923 Outside services employed	RAPIDAPI	1,597.86	
2023	923 Outside services employed	SCRUM ALLIANCE	96.61	
2023	921 Office supplies and expenses	Endeavor Business Media LLC	5,385.11	
2023	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	93.30	
2023	923 Outside services employed	SSL.COM RENEWAL FOR CE	29.96	
2023	921 Office supplies and expenses	ISC2	26.41	
2023	921 Office supplies and expenses	POLL EVERYWHERE	97.90	
2023	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	33.12	
2023	921 Office supplies and expenses	ISC2	26.41	
2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	51.76	
2023	921 Office supplies and expenses	PMI	81.34	
2023	921 Office supplies and expenses	PMI	33.12	
2023	921 Office supplies and expenses	RAPIDAPI	26.41	
2023	921 Office supplies and expenses	ASSOC FOR FINANCIAL PRO	104.58	
2023	921 Office supplies and expenses	GOTOCOM*GOTOCONNECT	26.41	
2023	921 Office supplies and expenses	INTERNATIONAL ASSOCIATION OF PRIVACY PRO	58.10	
2023	921 Office supplies and expenses	RAPIDAPI	69.01	
2023	923 Outside services employed	RAPIDAPI	1,597.86	
2023	921 Office supplies and expenses	RAPIDAPI	(69.01)	
2023	923 Outside services employed	RAPIDAPI	(1,597.86)	
2023	921 Office supplies and expenses	RAPIDAPI	(69.01)	
2023	923 Outside services employed	RAPIDAPI	(1,597.86)	
2023	921 Office supplies and expenses	ISACA	55.98	
2023	923 Outside services employed	ISC2	69.01	
2023	921 Office supplies and expenses	IMA	55.98	
2023	921 Office supplies and expenses	IMA	97.37	
2023	921 Office supplies and expenses	ISACA	46.48	
2023	921 Office supplies and expenses	LOB.COM	1.11	
2023	921 Office supplies and expenses	LOB.COM	3.17	
2023	921 Office supplies and expenses	LOB.COM	1.11	
2023	921 Office supplies and expenses	LOB.COM	1.11	
2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	2.51	
2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	2.51	
2023	921 Office supplies and expenses	WSJ/BARRONS SUBSCRIPTI	2.51	
2023	921 Office supplies and expenses	ADOBE *STOCK	46.48	
2023	921 Office supplies and expenses	ADOBE *STOCK	950.69	
2023	921 Office supplies and expenses	ISC2	26.41	
2023	921 Office supplies and expenses	RAPIDAPI	69.01	
2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	48.69	
2024	921 Office supplies and expenses	PMI.ORG	131.82	
2024	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	83.31	
2024	921 Office supplies and expenses	UXPA INTERNATIONAL	14.93	
2024	921 Office supplies and expenses	AMAZON PRIME*RT4W636H1	0.85	
2024	921 Office supplies and expenses	AMAZON PRIME*RT4W636H1	0.85	
2024	921 Office supplies and expenses	AMAZON PRIME*RT4W636H1	0.85	
2024	921 Office supplies and expenses	ITSMF	323.19	
2024	921 Office supplies and expenses	BROWSERSTACK.COM	0.85	
2024	921 Office supplies and expenses	BROWSERSTACK.COM	0.85	
2024	921 Office supplies and expenses	BROWSERSTACK.COM	0.85	
2024	921 Office supplies and expenses	ISC2	69.43	
2024	921 Office supplies and expenses	LOB.COM	68.59	
2024	921 Office supplies and expenses	BOX, INC.	119.41	
2024	921 Office supplies and expenses	LOB.COM	0.85	
2024	921 Office supplies and expenses	LOB.COM	0.85	
2024	921 Office supplies and expenses	LOB.COM	0.85	
2024	921 Office supplies and expenses	AMAZON PRIME*7B6PH57U3	99.42	
2024	921 Office supplies and expenses	D J*WALL-ST-JOURNAL	29.21	
2024	921 Office supplies and expenses	SCRUM ALLIANCE	55.54	
2024	921 Office supplies and expenses	Endeavor Business Media LLC	5,791.95	
2024	921 Office supplies and expenses	Endeavor Business Media LLC	347.52	
2024	921 Office supplies and expenses	ASSOCIATION OF FINANCIAL PROFESSIONALS	107.12	
2024	921 Office supplies and expenses	IN *LEADERSHIP LOUISVILLE	1,383.23	

2024	921 Office supplies and expenses	ISC2	29.21	
2024	921 Office supplies and expenses	SCRUM ALLIANCE	21.64	
2024	921 Office supplies and expenses	ACFE	53.02	
2024	921 Office supplies and expenses	ISC2	29.21	
2024	921 Office supplies and expenses	PROJECT MANAGEMENT INSTITUTE	87.72	
2024	921 Office supplies and expenses	ISC2	29.21	
2024	921 Office supplies and expenses	ISC2, INC	29.21	
2024	921 Office supplies and expenses	LOB.COM	107.12	
2024	921 Office supplies and expenses	LOB.COM	130.53	
2024	921 Office supplies and expenses	OVERLEAF S* TRIAL STAN	86.56	
2024	921 Office supplies and expenses	TWILIO WN374BX7QC6GQ2B9	52.31	
2024	921 Office supplies and expenses	TWILIO WN374BX7QC6GQ2B9	48.69	
2024	921 Office supplies and expenses	AMAZON PRIME*U85284MT3	0.85	
2024	921 Office supplies and expenses	AMAZON PRIME*U85284MT3	0.85	
2024	921 Office supplies and expenses	AMAZON PRIME*U85284MT3	0.85	
2024	921 Office supplies and expenses	AMAZON PRIME*U85284MT3	0.85	
2024	921 Office supplies and expenses	AMAZON PRIME*C442H1RV3	2.57	
2024	921 Office supplies and expenses	AMAZON PRIME*C442H1RV3	2.58	
2024	921 Office supplies and expenses	AMAZON PRIME*C442H1RV3	2.58	
2024	921 Office supplies and expenses	AMAZON PRIME*C442H1RV3	47.61	
2024	921 Office supplies and expenses	AMAZON PRIME*C442H1RV3	2.58	
2024	921 Office supplies and expenses	INFORMATION SYSTEM AUDIT	63.08	
2024	921 Office supplies and expenses	ISC2	29.21	
2024	921 Office supplies and expenses	TST* PENNSYLVANIA RYE COM	16.77	
2025	921 Office supplies and expenses	ASIS INTERNATIONAL, INC.	51.97	
2025	921 Office supplies and expenses	ASIS INTERNATIONAL, INC.	64.26	
2025	921 Office supplies and expenses	ASIS INTERNATIONAL, INC.	3.05	
2025	921 Office supplies and expenses	FTP*FINANCIAL TIMES	185.62	
2025	921 Office supplies and expenses	NYTIMES*	33.50	
2025	921 Office supplies and expenses	NYTIMES*	(19.17)	
2025	921 Office supplies and expenses	PMI.ORG	112.69	
2025	921 Office supplies and expenses	PMI.ORG	285.12	
2025	921 Office supplies and expenses	THE INSTITUTE OF INTERNAL AUDITORS	52.48	
2025	921 Office supplies and expenses	ISC2	30.15	
2025	921 Office supplies and expenses	SANS	55.60	
2025	921 Office supplies and expenses	BOX, INC.	70.77	
2025	921 Office supplies and expenses	SANS INSTITUTE	89.14	
2025	921 Office supplies and expenses	SANS INSTITUTE	89.14	
2025	921 Office supplies and expenses	ISC2	30.15	
2025	921 Office supplies and expenses	ISC2	111.43	
2025	921 Office supplies and expenses	PROJECT MANAGEMENT INSTIT	36.45	
2025	921 Office supplies and expenses	RAPIDAPI	30.15	
2025	921 Office supplies and expenses	ASIS INTERNATIONAL, INC.	126.99	
2025	921 Office supplies and expenses	TACTACAM	24.31	
2025	921 Office supplies and expenses	TWILIO N4HPBZ2J3NFPN4B9	30.15	
2025	921 Office supplies and expenses	TSA PRECHECK BY CLEAR	5.94	
2025	921 Office supplies and expenses	TSA PRECHECK BY CLEAR	3.66	
2025	921 Office supplies and expenses	ACFE	56.27	
2025	921 Office supplies and expenses	ISC2	30.15	
		Total IT Allocations	**28,747.46**	
		Total Allocations	**405,204.46**	
		Total Membership Dues	**7,061,935.68**	1,752,903.27 HTY

PPL ELECTRIC STATEMENT NO. 5-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
BETHANY L. JOHNSON
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **PPL Electric's Update to its Revenue Requirement**
Reconnection Fees
PPL Corporation Joint Venture with Blackstone

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Bethany L. Johnson, and my business address is 827 Hausman Road, Allentown, Pennsylvania, 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") which provides services to PPL Electric, as the Senior Director of Regulatory.

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted direct testimony on behalf of the Company, PPL Electric Statement No. 5, and rebuttal testimony, PPL Electric Statement No. 5-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to the surrebuttal testimonies of the following witnesses as they relate to the Company's updates to its revenue requirement, reconnection fees, and to PPL Corporation's joint venture with Blackstone:

- Mr. Patrick Cicero on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA", "CAUSE-PA St. 1-SR");

- Mr. Matthew T. Hoyt on behalf of the Office of Consumer Advocate ("OCA", "OCA St. 5-SR");
- Mr. Kevin M. Lucas on behalf of the Joint Solar Advocates ("JSA", "JSA St. 1-SR"); and
- Mr. Guy Sharfman on behalf of the Customer-Generator Coalition ("CGC", "CGC St. 1-SR").

My silence on a particular issue should not be construed as agreement with respect to that issue.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. No.

II. PPL ELECTRIC'S UPDATE TO ITS REVENUE REQUIREMENT

Q. CAUSE-PA Witness Cicero alleges that PPL Electric should not be able to "redo the math" in the course of its base rate proceeding, so the Commission "should reject PPL's claim that its newly calculated revenue requirement creates any sort of baselines from which adjustments should be made." (CAUSE-PA St. No. 1-SR, p. 8.) Please respond.

A. Mr. Cicero is incorrect. If PPL Electric's projections turn out to be incorrect and need adjustment, the Company has a duty to correct the evidentiary record. Also, every public utility that files a base rate case using a forward-looking test year has an obligation to provide updates to its actual costs and expenses that are incurred during the Future Test Year ("FTY"). That obligation exists so that parties can review and adjust their positions during the course

of the proceeding, in case the utility's original projections require updating. Certainly, the Company recognizes that it cannot be granted an increase above the original filed revenue increase of approximately $356 million, as it has previously stated. However, that does not mean that any corrections to the Company's revenue requirement should not be reflected in other parties' positions. Indeed, I note that both I&E and OCA incorporated corrections identified by PPL Electric into their proposed base rate revenue increases. Lastly, I note that while the balance of PPL Electric's corrections resulted in an increase in the Company's revenue requirement, some corrections put downward pressure on the revenue requirement. Regardless of whether the corrections increase or decrease the revenue requirement, they need to be identified and should be incorporated into parties' position on the overall revenue increase. In fact, in PPL Electric's 2015 Rate Case, the Company identified corrections in its rebuttal testimony that resulted in PPL Electric's proposed base rate increase decreasing from $167.479 million to $147.234 million. Therefore, PPL Electric does not make these corrections solely for the sake of increasing its revenue requirement. The Company is required to do so, regardless of how those corrections affect the revenue requirement. By contrast, under Mr. Cicero's logic, a utility should not "redo the math" in the middle of a case" even if it resulted in the overall revenue increase going down. However, I doubt that Mr. Cicero would oppose such corrections in that scenario. Thus, Mr. Cicero's position is flawed and should be rejected.

III. RECONNECTION FEES

Q. If CAUSE-PA's proposal for PPL Electric to waive reconnection fees for low-income customers is adopted, CAUSE-PA Witness Cicero contends that the normalized expense amount for the reconnection fees should be $291,390 based on a five-year normalization, as opposed to the $500,000 that you recommended in your rebuttal testimony. (CAUSE-PA St. No. 1-SR, pp. 49-50.) Please respond.

A. I maintain that the $500,000 figure should be utilized, as it more reasonably reflects the total reconnection fees paid by low-income customers based on recent experience and that the Company projects for the Fully Projected Future Test Year ("FPFTY"). Notwithstanding, if the Commission ultimately decides to base the Company's claim off of the normalization period for PPL Electric's rate case expense, I continue to support using a three-year normalization period for rate case expense, as noted in my rebuttal testimony. That would result in an expense of $343,369 based on the data presented in Table 1 of CAUSE-PA St. No. 1-SR.

IV. PPL CORPORATION JOINT VENTURE WITH BLACKSTONE

Q. Due to PPL Corporation's announced joint venture with Blackstone, OCA Witness Hoyt "continue[s] to recommend that the Commission require PPL Electric to incorporate the recommended safeguards into its large load tariff." (OCA St. 5-SR, p. 38.) What reasoning does he provide?

A. Mr. Hoyt says that his concern about the joint venture "is not limited to a direct contractual relationship between PPL Electric and the joint venture"; "[r]ather, it arises from the indirect incentive created when large load interconnections and associated transmission upgrades facilitate outcomes that benefit PPL Corporation affiliates." (*Id.*) Therefore, Mr. Hoyt believes that "[e]ven where PPL Electric complies with existing rules, it remains possible for large load customers' interconnection or service cost obligations to be reduced or offset based on asserted system benefits that advantage affiliated generation assets." (*Id.*)

Q. Do you agree with Mr. Hoyt?

A. No. The Commission's and FERC's existing rules and requirements are more than appropriate to protect against any potential preferential treatment or outcomes in PPL Electric's decision-making. Further, Mr. Hoyt's position appears to be that PPL Electric may have an incentive to socialize transmission upgrades for large load interconnections to benefit the joint venture. However, if the Company were contracting directly with a project under that joint venture, then the contract would be subject to Commission review and approval under the Commission's affiliated interest agreement requirements. Conversely, if the joint venture were constructing a generation facility behind the meter and not contracting directly with PPL Electric, then the Company's decision to socialize transmission upgrades for large load interconnections would not affect that facility.

Additionally, under PPL Electric's Default Service Plan, the Company routinely requests and has been granted a waiver to allow for the participation of affiliates. The winning bids are subject to approval by the Commission, and in instances where an affiliate bidder would be approved, it would be because it's beneficial for customers, even though the affiliate would presumably also benefit.

Q. Mr. Cicero contends that PPL is not a "hapless actor in somebody else's drama" when it comes to generation and transmission costs. (CAUSE-PA St. No. 1-SR, p. 10.) Please respond.

A. Mr. Cicero fails to acknowledge the utility's obligation to serve customers. Whether the entity connecting is a residential, commercial, or industrial customer, or a generating facility, PPL Electric must allow the customer to connect in accordance with applicable tariffs and rules. I am advised by legal counsel that the Electricity Generation Customer Choice and Competition Act required Pennsylvania electric utilities to unbundle their rates and services and to provide open access to their transmission and distribution systems to allow competitive suppliers to generate and sell electricity directly to customers. *See, e.g.*, 66 Pa. C.S. §§ 2802(14), 2804(2)-(3), (6), 2806(d)-(e). It was also noted that electric service is essential to orderly economic development, and electric service should be available to all customers on reasonable terms and conditions. In summary, choosing whether to connect customers, even if they materially impact distribution, transmission, or generation is not an option for PPL Electric.

Q. JSA Witness Lucas brings up the joint venture when suggesting that the Maximum Registered Peak Load ("MRPL") proposal "is a way for PPL, who hopes to enter the generation business, to reduce amounts paid to what it calls merchant generators such as FTM DGs that would also be supplying load on the PPL grid." (JSA St. No. 1-SR, p. 14.) Do you agree with his statement?

A. Absolutely not. The Company's proposal is about appropriately classifying these large, no-load customer-generator projects and protecting non-customer-generators from bearing the weight of significant cost increases in their default service rates. Moreover, as alleged support for his claim, Mr. Lucas cites a PPL Corporation investor statement regarding the joint venture announced by PPL Corporation and Blackstone. As noted in that statement, the joint venture was created "to build, own and operate new generation to serve data centers under long-term energy services agreements and help mitigate rising electricity prices for our other customers."[1] Therefore, both the joint venture and PPL Electric's MRPL proposal have a common goal—mitigate rising electric rates for customers. Furthermore, gigawatts of generation assets are needed to serve data centers. It is unreasonable to suggest that no-load customer-generators' projects, which have, at most, 3 MW of capacity on an individual basis, would be capable of serving the load of data centers, even if they were to aggregate and serve as a virtual power plant. This is especially true when the no-load customer-generators' solar

[1] https://investors.pplweb.com/2026-01-20-PPL-Corporation-statement-on-Trump-Shapiro-call-for-new-power-auction-to-spur-construction-of-power-plants-paid-for-by-data-centers.

projects produce generation intermittently and the data centers require round-the-clock service.

Q. CGC Witness Sharfman also points to the PPL Corporation investor statement about the joint venture between PPL Corporation and Blackstone and says he is presenting it "only to show that PPL's asserted justification for MPRL in this proceeding should be evaluated based on the quantitative and operational evidence in the record, rather than assumed." (CGC St. No. 1-SR, p. 3.) Please respond.

A. Mr. Sharfman's reference to and reliance on the investor statement for a PPL Corporation endeavor has no relevance here, as I explained previously in response to Mr. Lucas's surrebuttal testimony on the subject.

V. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
DANIEL S. DANE
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Revenue Requirement**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Daniel S. Dane. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752.

Q. By whom are you employed and in what capacity?

A. I am the President of Concentric Energy Advisors, Inc. ("Concentric").

Q. Have you previously filed testimony in this matter?

A. Yes. I previously submitted direct testimony on behalf of PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), which is pre-marked as PPL Electric Statement No. 6. I also submitted rebuttal testimony, which is marked as PPL Electric Statement No. 6-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to correct certain errors discussed herein that were presented in the Pennsylvania Public Utility Commission's ("Commission") Bureau of Investigation and Enforcement's ("I&E") and the Office of Consumer Advocate's ("OCA") updated revenue increase proposals.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. Yes. Attached to my rejoinder testimony is PPL Electric Exhibit DSD-1RJ.

II. REVENUE REQUIREMENT

Q. As part of their surrebuttal testimony, I&E and OCA present updated proposals on the overall base rate revenue increase that should be granted to PPL Electric in this proceeding. Have you identified any errors in their calculations?

A. Yes, and I have made corrections to those errors as part of recalculating I&E's and OCA's proposed base rate revenue increases. Attached as PPL Electric Exhibit DSD-1RJ is an exhibit detailing my recalculation of I&E's and OCA's updated revenue increase proposals.

Q. What corrections did you make to I&E's updated revenue increase proposal?

A. First, in his surrebuttal testimony (I&E Statement No. 1-SR, p. 24), I&E Witness Zachari Walker presents "an updated recommendation that the Commission disallow the entire capitalized FPFTY claim for the first removal of hazard and danger trees after the acquisition of the enhanced ROW of $25,000,000." However, I&E erred in reducing rate base by $25 million for the enhanced right-of-way, first clearing work. As noted by PPL Electric Witness Urban (PPL Electric St. No. 2-SR), the Company did not include such costs as part of its Fully Projected Future Test Year ("FPFTY") rate base or expenses. Therefore, I&E's $25 million rate base adjustment should be removed. I also note that I&E did not make a corresponding adjustment to accumulated depreciation, so my recalculation of I&E's revenue increase removes the $25 million downward capital adjustment but does not change accumulated depreciation.

Second, I&E included the Company's rate base as updated in rebuttal for the starting point of its revenue requirement calculation ($5,820,790). When calculating the adjustment to rate base, I&E reduced rate base by the change in the cash working capital ("CWC") as updated in discovery ($16,529 - $10,717 = $5,812). The adjustment should have been calculated based on the CWC as updated in rebuttal ($16,491 - $10,717 = $5,744) to be consistent with the starting point in the calculation.

Third, when calculating interest expense in the CWC, rate base was not adjusted for the above adjustments ($25,000 + $5,812 = $30,812). For the purposes of my recalculation of I&E's revenue increase, I adjusted rate base by $5,744 to reflect the corrected proposed adjustment in the CWC. I also note that taxes were not updated in the CWC calculation.

Fourth, while I&E used the amounts as updated in rebuttal for the starting point of its surrebuttal calculations, I&E failed to recognize that the Company's rebuttal revenue requirement was already adjusted to remove $27,510 for Company sponsorships and to also reflect adjustments to payroll taxes. Therefore, I backed out I&E's adjustments to these expense categories from the recalculation of I&E's revenue requirement to be consistent with the starting point in the calculation.

Fifth and finally, I updated the gross-up factor to reflect the calculation of late payment revenue in the rate increase as presented in the Company's rebuttal.

Q. What corrections did you make to OCA's updated revenue increase proposal?

A. As an initial matter, OCA calculates its revenue requirement based on the "As Filed" version of the Company's revenue requirement. To be consistent with I&E's approach, my recalculation of OCA's updated revenue increase proposals uses the "As Updated in Rebuttal" amounts as the Company's starting point and makes corresponding adjustments to account for the fact that adjustments to expenses related to eligible customer lists, Company sponsorships and membership dues have already been reflected in the "As Updated in Rebuttal" starting point, as discussed in the Company's rebuttal testimony. My recalculation of OCA's updated revenue increase proposals also makes corresponding adjustments to account for the fact that negative net salvage was included in depreciation expense in the "As Updated in Rebuttal" amounts.

As for errors made by OCA, OCA reduced rate base by approximately $34.6 million for the inclusion of negative net salvage in the depreciation expense. However, this amount was already included in the Company's accumulated depreciation and, consequently, PPL Electric's rate base. Therefore, I have removed this adjustment by OCA to rate base.

In addition, OCA calculates an adjustment to the accrued taxes portion of CWC using an incorrect factor for PA Gross Receipts Tax. This is corrected in the recalculated revenue requirement.

Lastly, the gross-up factor was updated to reflect the calculation of late payment revenue in the rate increase as presented in rebuttal.

Q. To the extent that the Commission relies on I&E's and OCA's positions on revenue requirement, should these corrections be reflected in those positions?

A. Yes, as reflected in PPL Electric Exhibit DSD-1RJ.

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

Operating Income
Recalculation of I&E Revenue Requirement
Year Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	AS UPDATED IN REBUTTAL @ Current Rates	Adjustment	@ Proposed Rates	I&E CALCULATION FROM SURREBUTTAL TESTIMONY Company Proforma at Present Rates	I&E Recommended Adjustments	I&E Proforma at Present Rates	Rate Increase	I&E Proforma at Proposed Rates	I&E CALCULATION WITH CORRECTIONS Company Proforma at Present Rates	I&E Corrected Adjustments	I&E Proforma at Present Rates	Rate Increase	I&E Proforma at Proposed Rates
1	Operating Revenues	1,010,491	384,522	1,395,013	1,010,491		1,010,491	296,808	1,307,299	1,010,491		1,010,491	301,981	1,312,472
	Operating Expenses													
2	Operation and Maintenance	431,121	7,532	438,653	431,121	(27,000)	404,121	5,836	409,957	431,121	(26,972)	404,149	5,915	410,065
3	Depreciation and Amortization Expense	324,156		324,156	324,156		324,156		324,156	324,156		324,156		324,156
4	Taxes Other Than Income	64,973	22,408	87,382	64,973	(2,268)	62,705	17,295	80,001	64,973		64,973	17,598	82,572
5	Total Operating Expenses	820,251	29,940	850,191	820,251	(29,268)	790,983	23,131	814,114	820,251	(26,972)	793,279	23,513	816,792
6	Other Operating Income	60,129	1,699	61,828	60,129		60,129	1,314	61,443	60,129		60,129	1,334	61,463
7	Interest on Long-Term Debt	129,804		129,739	129,804	3,492	133,296		133,296	129,804	3,361	133,165		133,165
8	Operating Income	120,566	356,280	476,911	120,566	25,775	146,341	274,991	421,332	120,566	23,610	144,176	279,802	423,978
9	Federal and State Income Taxes	13,194	95,197	108,390	13,194	7,076	20,269	73,478	93,747	13,194	6,309	19,502	74,763	94,265
10	Net Income	107,372	261,084	368,521	107,372	18,699	126,072	201,513	327,585	107,372	17,302	124,674	205,039	329,713
11	Rate Base	5,820,789		5,820,789	5,820,789	(30,812)	5,789,977		5,789,977	5,820,789	(5,729)	5,815,060		5,815,060
12	Equity WACC	56.05%		56.05%	56.05%		55.00%		55.00%	56.05%		55.00%		55.00%
13	Debt WACC	43.95%		43.95%	43.95%		45.00%		45.00%	43.95%		45.00%		45.00%
14	Equity Cost	11.30%		11.30%	11.30%		10.32%		10.32%	11.30%		10.32%		10.32%
15	Debt Cost	5.08%		5.08%	5.08%		5.08%		5.08%	5.08%		5.08%		5.08%
16	WACC Equity - Pre Tax	6.33%		6.33%	6.33%		5.68%		5.68%	6.33%		5.68%		5.68%
17	WACC LTD	2.23%		2.23%	2.23%		2.29%		2.29%	2.23%		2.29%		2.29%
18	RORB	8.56%		8.56%	8.56%		7.96%		7.96%	8.56%		7.96%		7.96%
19	Utility Operating Income	498,260		498,260	498,260		460,882		460,882	498,260		462,879		462,879
20	Utility Operating Income			498,260					460,882					462,879
21	Actual Operating Income	237,176		498,260	237,176		259,368		460,881	237,176		257,839		462,878
22	Operating Iincome Deficiency	261,084		-	261,084		201,514		1	261,084		205,040		1
23	GRCF	1.4727908		1.4727908	1.4727908		1.4794093		1.4794093	1.4727908		1.4727908		1.4727908
24	Revenue Increase	384,522		-	384,522		298,122		2	384,522		301,981		2

DSD-1RJ
Page 2 of 2
D. Dane

Operating Income
Recalculation of OCA Revenue Requirement
Year Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	AS UPDATED IN REBUTTAL @ Current Rates	Adjustment	@ Proposed Rates	OCA CALCULATION FROM SURREBUTTAL TESTIMONY Company Proforma at Present Rates	OCA Recommended Adjustments	OCA Proforma at Present Rates	Rate Increase	OCA Proforma at Proposed Rates	OCA CALCULATION WITH CORRECTIONS Company Proforma at Present Rates	OCA Recommended Adjustments	OCA Proforma at Present Rates	Rate Increase	OCA Proforma at Proposed Rates
1	Operating Revenues	1,010,491	384,522	1,395,013	1,005,772		1,005,772	186,584	1,192,356	1,010,491		1,010,491	182,677	1,193,168
	Operating Expenses													
2	Operation and Maintenance	431,121	7,532	438,653	431,937	(3,216)	428,721	3,653	432,374	431,121	(2,088)	429,033	3,578	432,612
3	Depreciation and Amortization Expense	324,156		324,156	289,596	30,353	319,949		319,949	324,156	(4,247)	319,909		319,909
4	Taxes Other Than Income	64,973	22,408	87,382	68,847	(51)	68,796	10,825	79,621	64,973	(51)	64,922	10,646	75,568
5	Total Operating Expenses	820,251	29,940	850,191	790,381	27,086	817,467	14,477	831,944	820,251	(6,386)	813,865	14,224	828,088
6	Other Operating Income	60,129	1,699	61,828	60,129		60,129	-	60,129	60,129		60,129	807	60,936
7	Interest on Long-Term Debt	129,804		129,739	129,739	40,876	170,615		170,615	129,804	41,858	171,662		171,662
8	Operating Income	120,566	356,280	476,911	145,781	(67,962)	77,819	172,107	249,926	120,566	(35,472)	85,093	169,260	254,353
9	Federal and State Income Taxes	13,194	95,197	108,390	18,071	(18,292)	(220)	45,987	45,767	13,194	(9,478)	3,715	45,226	48,942
10	Net Income	107,372	261,084	368,521	127,710	(49,671)	78,039	126,120	204,159	107,372	(25,994)	81,378	124,034	205,412
11	Rate Base	5,820,789		5,820,789	5,817,887	(34,325)	5,783,562		5,783,562	5,820,789	(1,739)	5,819,050		5,819,050
12	Equity WACC	56.05%		56.05%	56.05%		42.00%		42.00%	56.05%		42.00%		42.00%
13	Debt WACC	43.95%		43.95%	43.95%		58.00%		58.00%	43.95%		58.00%		58.00%
14	Equity Cost	11.30%		11.30%	11.30%		8.40%		8.40%	11.30%		8.40%		8.40%
15	Debt Cost	5.08%		5.08%	5.08%		5.08%		5.08%	5.08%		5.08%		5.08%
16	WACC Equity - Pre Tax	6.33%		6.33%	6.33%		3.53%		3.53%	6.33%		3.53%		3.53%
17	WACC LTD	2.23%		2.23%	2.23%		2.95%		2.95%	2.23%		2.95%		2.95%
18	RORB	8.56%		8.56%	8.56%		6.48%		6.48%	8.56%		6.48%		6.48%
19	Utility Operating Income	498,260		498,260	498,011		374,775		374,775	498,260		377,074		377,074
20	Utility Operating Income			498,260					374,775					377,074
21	Actual Operating Income	237,176		498,260	257,449		248,654		374,774	237,176		253,040		377,074
22	Operating Iincome Deficiency	261,084		-	240,562		126,121		1	261,084		124,034		1
23	GRCF	1.4727908		1.4727908	1.4809913		1.4794093		1.4794093	1.4727908		1.4727908		1.4727908
24	Revenue Increase	384,522		-	356,271		186,584		1	384,522		182,677		1

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
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Convergent Energy and Power LP	:	C-2025-3058300
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Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
BICKEY RIMAL
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Rejoinder Regarding ACOSS**
Rejoinder Regarding Proposed Customer Charge

Dated: February 13, 2026

REJOINDER TESTIMONY OF BICKEY RIMAL

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Bickey Rimal, and my business address is 1300 19th Street NW, Suite 620, Washington, DC 20036.

Q. By whom are you employed and in what capacity?

A. I am employed by Concentric Energy Advisors, Inc. ("Concentric") as a Vice President.

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted direct, rebuttal, and surrebuttal testimony, on behalf of PPL Electric Utilities Corporation ("PPL Electric" or the "Company"). My direct, rebuttal, and surrebuttal testimony were identified as PPL Electric Statement Nos. 7, 7-R, and 7-SR, respectively.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to issues raised by Office of Consumer Advocate ("OCA") Witness Clarence Johnson related to the Company's Allocated Cost of Service Study ("ACOSS") and its proposed customer charge. My rejoinder testimony is limited to a discussion of certain issues raised by Mr. Johnson, and the failure to address every issue in each statement submitted by witnesses for other parties does not mean or imply that I or the Company agrees with the positions taken by such parties with respect to those issues.

II. ALLOCATED COST OF SERVICE STUDY

Q. At pages 6-7, Mr. Johnson cites *Bonbright* for the proposition that there is a "very weak correlation between the area (or the mileage) of a distribution system and the number of customers served by the system." Should this quotation from the *Bonbright* treatise be interpreted to mean that all costs should be allocated based on peak demand?

A. No. That quote simply means that some utilities have greater customer density than others, but it does not mean that all distribution system costs vary only by the amount of peak demand. For example, if we compare two systems that have the same number of customers and the same total peak demands, by definition, the utility with lower customer density should have more miles of distribution system than a high-density system. In such a case, we would expect, of course, that total peak demand also has a very weak correlation with the miles of distribution system served by the different utilities. As a result, the quotation Mr. Johnson references does not lead to the conclusion that all distribution costs are related to peak demand. Instead, because geographical coverage is unrelated to peak demand, it is appropriate for the customers to share equally in the minimum system costs of providing distribution system geographic coverage.

Although the minimum system costs per customer should be lower for a utility that serves a densely-populated territory, it is still reasonable for customers to share those costs equally (i.e., on a per-customer basis) because a large portion of distribution system costs are incurred to reaching, and connecting to one another, the numerous, geographically-

dispersed customers. The minimum system costs incurred to reach and interconnect those customers are not related to peak demand.

Q. At page 9, Mr. Johnson states that "Mr. Rimal expands the notion of 'simply connecting customers' to a broader definition of access which can include some indeterminant level of load carrying capacity. By expanding the notion of 'connecting' and 'attaching' customers to a broader scope of costs, he has muddled the purpose of the minimum system study." Is this an accurate characterization of your testimony?

No. In my direct testimony, at page 15, I state that "[t]he minimum system analysis compares the cost of a hypothetical minimum system (i.e., a system sized to simply connect customers) to the total cost of the entire system." In this context, the "system sized to simply connect the customers" is the portion of the entire distribution system including the poles, wires, and line transformers. Nothing in my statement implies that simply connecting the customer should not include some portion of the upstream distribution infrastructure. Additionally, Johnson continues to ignore the fact, as explained in my rebuttal testimony, that the Pennsylvania Public Utility Commission ("Commission") has consistently used minimum system studies to identify the customer-related portion of an EDC's distribution system. Mr. Johnson's arguments have been considered and rejected in prior Commission decisions. The same is true for Mr. Johnson's assertions regarding the fact that minimum system facilities have some load-carrying capacity. That fact has not impeded the

Commission's adoption of minimum system studies to identify the customer-related component of distribution system costs.

III. SUPPORT FOR RESIDENTIAL CUSTOMER CHARGE

Q. At page 13, Mr. Johnson states "Mr. Rimal recommends a $17 residential customer charge. My recommendation is to maintain the customer charge at $14.09 - $15.58 (depending on whether previous riders are included)." Would the application of existing distribution rider charges adequately reflect the costs that should be recovered in the customer charge, as Mr. Johnson suggests?

A. No. The monthly customer cost is about $44.13 for residential customers. As shown in Table 1 of my rebuttal testimony, even if you exclude the customer costs classified using the minimum system study, the customer cost is $21.86 per month. Since the customer charge of $17.00 proposed by the Company is still lower than the customer cost that excludes the cost of minimum system distribution facilities (i.e., $21.86), the proposed charge is just and reasonable.

Q. At page 14, Mr. Johnson claims that indirect costs should not be part of the customer charge calculations. Does the monthly customer cost of $21.86, which excludes the cost of minimum system distribution facilities, include some indirect and overhead costs?

A. Yes.

Q. Should the customer charge calculation exclude indirect and overhead costs as recommended by Mr. Johnson?

A. No. After excluding the minimum system distribution facilities costs, the remaining indirect and overhead costs that are allocated to the customer functions should properly be part of the customer charge. Indirect costs (such as an allocated portion of digital infrastructure used for metering and billing) associated with a particular function (for example, metering) are part of the cost of those functions used to provide service to customers. Assume a scenario where a company only provided metering services and nothing else. In that case, the indirect costs of such a utility are clearly part of providing metering services to the customer and, accordingly, should be considered a metering-related cost. One of the outcomes of conducting a fully allocated cost of service study is to determine the full cost of providing service by each function, and that full cost should include both direct and indirect costs. Such indirect costs are directly linked to the direct customer cost and not to demand or energy costs.

Q. Has the Commission authorized the inclusion of indirect and overhead costs in the monthly customer charge?

A. Yes. In the 2004 Aqua Pennsylvania, Inc. ("Aqua Pennsylvania") case, the Commission ruled on this exact issue. In its decision, the Commission stated:[1]

> On review of the evidentiary record herein, we shall adopt the ALJ's Recommendation on this issue. First, the ALJ correctly found that the cost of customer equipment, and also of meters and service line maintenance,

[1] *Pa. P.U.C. v. Aqua Pennsylvania, Inc.*, Docket Nos. R-00038805 and P-00032025, 2004 Pa. PUC LEXIS 39 at *98 (August 5, 2004).

> is properly includable in a cost study. We find that the OTS' proposed limitation of costs to only services and meters is unreasonably narrow.
>
> Second, we find that it is reasonable and proper to include allocated portions of indirect costs, such as employee benefits, local taxes and other general and administrative costs, in a cost study. We caution that these are costs which may be considered for inclusion in the customer charge, but such claims are subject to scrutiny on a case by-case basis.
>
> We note that in *Citizens, supra*, the Commission adopted the utility's claim to include the allocated portion of associated payroll taxes and benefits as part of customer expenses. In the matter before us, we find that AP met its statutory burden pursuant to Section 332(a) of the Code, of establishing the reasonableness of its claim. Accordingly, the Exceptions of the OTS and the OCA on this issue are denied.

Q. Has the Commission utilized the Aqua Pennsylvania method for PPL Electric in its last litigated base rate case?

A. Yes. In the 2012 PPL Electric base rate case, the Commission approved the customer charge proposed by the Company utilizing the Aqua Pennsylvania method. In its decision the Commission stated:[2]

> Additionally, we conclude that the recommendations of I&E and the OCA that the residential customer charge not be increased at all in this proceeding are equally unreasonable as they are not based on a proper cost analysis. We further conclude that the ALJ correctly recommended that, consistent with *Aqua*, other customer-related costs are properly includable in a customer charge cost analysis. We find that the I&E proposed limitation of costs to only services and meters excludes all other customer costs that should be included in a customer charge and is unreasonably narrow.

[2] *Pa. P.U.C. v. PPL Electric Utilities Corp.*, Docket No. R-2012-2290597 (Dec. 28, 2021), Order at 131.

Q. At page 15, Mr. Johnson cites the Commission's decision in the 2023 Columbia Water Company case and claims that the "decision rejected a customer charge which is comprised of components which do not vary directly with the number of customers." Is this an accurate representation of the Commission's decision?

A. No. The decision, in the paragraph immediately following what Mr. Johnson quoted from the Order in his surrebuttal testimony, states:[3]

> We agree with OCA and OSBA that the percentage of T&D expenses appropriate for allocation to the customer charge as customer-related should be 15.7% and not the 30% allocator applied by Columbia Water witness Fox. OSBA's allocator, as based upon the ratio of Columbia Water's total meters and services plant investment to Columbia Water's Transmission and Distribution Plant in service, is better supported than the Company's position that a 30% allocator is reasonable.
>
> * * *
>
> The Commission allows some allocation of expenses that are classically considered indirect expenses in recognition that some portion of these expenses are attributable to the cost to serve individual customers. I&E's exclusion of indirect expenses does not take this factor into account.

Contrary to Mr. Johnson's assertion, the Columbia Water decision confirms that the Commission does not limit the customer charge to just the direct customer costs and allows the inclusion of indirect and overhead costs in the determination of customer charge. This decision is consistent with Commission's ruling in the 2004 Aqua Pennsylvania case and the 2012 PPL Electric case.

[3] *Pa. P.U.C. v. Columbia Water Company,* Docket No. R-2023-3040258 (Jan. 18, 2024), Order at 155.

Q. Does this conclude your prepared rejoinder testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
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John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
STEVEN W. WISHART
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Rejoinder Regarding Affordability and Energy Burden**
Rejoinder Regarding Residential Customer Charge
Rejoinder Regarding Time-of-Use Rates

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name, position, and business address.

A. My name is Steven W. Wishart. I am an Assistant Vice President with Concentric Energy Advisors, Inc. ("Concentric"). My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752.

Q. Did you previously submit testimony in this proceeding?

A. Yes. I previously submitted direct testimony, rebuttal testimony and surrebuttal testimony, which were marked as PPL Electric Statement No. 8, PPL Electric Statement No. 8-R, and PPL Electric Statement No. 8-SR, respectively.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to certain new arguments raised in the surrebuttal testimony of other parties that relate to affordability, residential rate design, the residential customer charge, and time-of-use ("TOU") rate proposals addressed in my prior testimony.

Consistent with the scope of rejoinder testimony, my responses are limited to clarifying the record and addressing issues that were not fully developed in prior rounds of testimony. I do not present new rate proposals, cost-of-service analyses, or bill impact studies in this testimony.

Q. Are you sponsoring any exhibits with your rejoinder testimony?

A. No.

II. AFFORDABILITY AND ENERGY BURDEN

Q. Which intervenor surrebuttal testimonies address affordability-related issues raised in your prior testimony?

A. Several intervenors address affordability issues in their surrebuttal testimony. Energy Justice Advocates ("EJA") witness Karl R. Rábago challenges my use of national energy burden data and long-term expenditure trends and argues that the lowest-income decile experiences disproportionately high energy burdens.[1]

Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") witness Patrick Cicero reiterates concerns that the proposed residential rate design disproportionately affects vulnerable households and disputes my characterization of the magnitude of residential bill impacts.[2]

Office of Consumer Advocate ("OCA") witness Roger Colton asserts that my affordability analysis understates the impact of proposed distribution rate changes on low-income customers and disputes my discussion of usage patterns among low-income households.[3]

[1] EJA Statement No. 1-SR (Rábago), at 6–15.
[2] CAUSE-PA Statement No. 1-SR (Cicero), at 4–12.
[3] OCA Statement No. 8-SR (Colton), at 15–23

Q. Did EJA Witness Rábago raise any new affordability-related arguments in his surrebuttal testimony that were not previously addressed in your direct, rebuttal, or surrebuttal testimony?

A. Yes, Mr. Rábago emphasizes that households in the lowest-income decile may experience energy burdens materially above broader averages. That observation does not alter the conclusions presented in my prior testimony. My affordability analysis focused on the magnitude of the proposed distribution rate adjustment, its share of the total residential bill, and long-term trends in electricity costs relative to other essential expenditures. As explained in my direct and rebuttal testimony, residential delivery rates remain below national averages and have declined in real terms over the past decade.

The fact that some households experience higher energy burdens due to income constraints does not demonstrate that the Company's proposed distribution rate design is unreasonable or inconsistent with cost-causation principles. Nor does it identify an error in the Company's bill impact calculations.

Mr. Rábago also characterizes my discussion of the 9.1 percent residential customer charge increase as "apples to oranges."[4] This does not reflect a new factual dispute. In my prior testimony, I explained that the 9.1 percent figure reflects the change in the effective customer charge after accounting for the roll-in and elimination of riders in this proceeding. That calculation is arithmetically correct and transparently presented in the record. Mr. Rábago's disagreement concerns how the change should be framed for policy purposes; his disagreement with my calculation does not demonstrate that the percentage increase is inaccurate or misleading.

[4] EJA Statement No. 1-SR (Rábago), at 16–18.

Finally, Mr. Rábago criticizes my illustrative example showing the impact of a 25 percent reduction in usage under alternative customer charge levels.[5] That example was presented to demonstrate the relative magnitude of bill-control effects under the proposed rate structure and was derived directly from the Company's updated bill impact analysis. Mr. Rábago does not identify a computational error in that example. Rather, he argues that even modest differences in monthly savings may be meaningful to certain customers. This is a policy argument, and not evidence that the example I supplied was incorrectly calculated or that the Company's rate design misstates customer impacts.

Q. Does CAUSE-PA witness Cicero raise any new affordability arguments in his surrebuttal testimony that warrant clarification?

A. Yes. In his surrebuttal testimony, Mr. Cicero characterizes my affordability analysis as overly "macro-level" and asserts that it fails to account for the specific financial conditions facing low-income households in PPL Electric's service territory.[6] He also reiterates his view that increasing fixed charges exacerbates affordability challenges and that greater reliance on volumetric charges would provide meaningful relief to vulnerable customers.[7]

To clarify, my affordability discussion does not rely solely on national macroeconomic data. Rather, it uses long-term expenditure and energy burden trends to provide context for evaluating the magnitude of the distribution rate changes at issue in this proceeding. That contextual data is relevant because they demonstrate that distribution

[5] Id. at 18–22.
[6] CAUSE-PA Statement No. 1-SR (Cicero), at 4–8.
[7] Id. at 8–12.

rates represent a limited portion of total household expenditures and that long-term electricity costs have grown more slowly than other essential expenses.

Mr. Cicero' also does not identify any Pennsylvania-specific data that contradicts these broader trends or demonstrates that the proposed distribution rate changes materially alter energy burden levels for low-income customers in PPL Electric's service territory relative to existing conditions. The bill impact analyses provided in this case quantify the expected distribution and total bill impacts under the proposed rates. Those impacts, while meaningful, are incremental and should be evaluated in the context of the full bill, of which distribution charges comprise approximately one-third of the average residential customer.

Mr. Cicero also continues to assert that shifting additional revenue recovery to volumetric charges would materially improve affordability outcomes.[8] As discussed previously, however, the quantitative effect of reducing the residential customer charge is limited when that charge represents less than ten percent of the total bill. Increasing volumetric charges beyond cost-based levels would not eliminate affordability concerns—and could actually exacerbate them as low-income customers are generally not lower-use customers—but would instead shift recovery among residential customers and potentially introduce additional cross-subsidies.

For these reasons, Mr. Cicero's surrebuttal does not provide new evidence demonstrating that the proposed residential rate design produces disproportionate affordability impacts beyond those already reflected in the record.

[8] Id. at 12–15.

Q. Did OCA Witness Colton raise new affordability-related arguments in his surrebuttal testimony that warrant clarification?

A. Yes. In Part 6 of his Surrebuttal Testimony, Mr. Colton raises several new arguments concerning: (1) the relevance of Pennsylvania-specific hardship data, including Household Pulse Survey ("HPS") results; (2) the relationship between low-income status and usage levels; and (3) the extent to which distribution rate design should be evaluated within Pennsylvania's statutory universal service framework.[9]

First, Mr. Colton introduces Pennsylvania Household Pulse Survey data regarding reported financial stress and self-reported hardship behaviors.[10] My prior testimony did not dispute that certain households experience financial hardship. Rather, my analysis focused on the magnitude of the proposed distribution rate changes, the share of total bills represented by distribution charges, and long-term expenditure trends. The HPS data cited by Mr. Colton do not isolate the impact of PPL Electric's proposed distribution rate adjustment. They instead reflect broader economic conditions, including supply, transmission, and non-utility cost pressures. While those data provide general context, they do not demonstrate that the specific distribution rate design proposed in this proceeding materially alters the hardship indicators cited.

Second, Mr. Colton reiterates that low-income customers are "generally, and disproportionately, low-use customers."[11] In his surrebuttal, he argues that my reliance on Company usage data improperly equates the concepts of "low-income" and "low-use."[12] My rebuttal testimony did not assert that the two groups are synonymous. Rather, I relied

[9] OCA Statement No. 8-SR (Colton), Part 6: Response to PPL Rebuttal Witness Steven Wishart, at 14–23.
[10] Id. at 18–21.
[11] Id. at 20–21.
[12] Id. at 20.

on PPL Electric's discovery responses to demonstrate that confirmed low-income customers, including Customer Assistance Program ("CAP") participants, often have usage levels comparable to or exceeding the residential average, particularly for electric heating households. Mr. Colton's surrebuttal does not refute the underlying usage data. Instead, it reframes the discussion as one of general tendencies. That policy disagreement does not undermine the factual record regarding observed usage levels.

Third, Mr. Colton suggests that my affordability analysis fails to align with Pennsylvania's statutory universal service framework.[13] My testimony does not address universal service eligibility or CAP design. Instead, it evaluates residential rate design and customer charge structure in the context of cost causation and bill impacts. Nothing in my testimony suggests that universal service protections should be diminished. Rather, the question before the Commission in this rate case is whether the proposed distribution rate structure is reasonable and supported by cost-of-service principles. Mr. Colton's broader policy discussion of universal service goals does not demonstrate that the Company's proposed rate design is inconsistent with those statutory objectives.

III. RESIDENTIAL CUSTOMER CHARGE

Q. Does OCA Witness Johnson raise new arguments in his surrebuttal testimony regarding the residential customer charge that warrant clarification?

A. Yes. In his surrebuttal testimony, Mr. Johnson continues to oppose the inclusion of distribution-related customer costs in the residential customer charge and questions

[13] Id. At 15-17

reliance on the minimum system study results.[14] He also references the Commission's decision in Citizens' Electric in support of his position.[15]

At the outset, it is important to clarify that the Company is not proposing to set the residential customer charge at the full customer-related cost identified in the ACOSS. As shown in PPL Electric Exhibit BR-1 and summarized in Table 3 of Mr. Rimal's direct testimony, the ACOSS identifies customer-related costs of approximately $42.96 per residential bill.[16] However, the Company proposes a residential customer charge of $17.00 per month, which recovers only a portion of those costs.

Mr. Johnson's criticism largely concerns the methodology used to classify a portion of distribution plant as customer-related under the minimum system study. That methodological issue is addressed in detail by Company Witness Rimal in his direct, rebuttal, and surrebuttal testimony.[17] My testimony does not sponsor or defend the technical mechanics of the minimum system study. Rather, my role in this proceeding is to evaluate rate design and bill impacts based on the cost-of-service results presented.

Even if one were to exclude the customer-related component of distribution plant identified in the minimum system study, Mr. Rimal demonstrated in his rebuttal testimony that the remaining customer-related costs exceed the proposed $17.00 residential customer charge.[18] Accordingly, Mr. Johnson's policy disagreement with the minimum system methodology does not alter the fact that the proposed customer charge remains below the embedded customer-related costs identified in the ACOSS.

[14] OCA Statement No. 4-SR (Johnson), at 7–12.
[15] Id. at 11–12.
[16] PPL Electric Exhibit BR-1; see also Direct Testimony of Bickey Rimal, at 24.
[17] PPL Electric Statement No. 7-SR (Rimal), at 4–8, 12–14.
[18] PPL Electric Statement No. 7-R (Rimal), at 19 (Table 1).

With respect to the Citizens' Electric decision, Mr. Johnson suggests that the Commission rejected inclusion of certain costs in a residential customer charge in that case. However, as explained by Mr. Rimal, the Commission's concern in Citizens' Electric related to the inclusion of demand-related costs in the customer charge.[19] The Company's proposed residential customer charge in this case does not include demand-related costs.

Therefore, Mr. Johnson's surrebuttal does not identify a computational error in the ACOSS, nor does it demonstrate that the proposed $17.00 residential customer charge exceeds customer-related costs. His position reflects a policy preference for greater volumetric recovery, rather than evidence that the proposed rate design is inconsistent with cost causation principles.

Q. Does SEF witness Costlow raise any new issues in his surrebuttal testimony regarding the residential customer charge that warrant clarification?

A. Yes. In his surrebuttal testimony, Mr. Costlow continues to support a much higher residential customer charge and recommends that such an increase be phased in over a five-to-seven-year period.[20]

The Company is not proposing to set the residential customer charge at that level in this proceeding. As explained in prior testimony, the proposed $17.00 residential customer charge reflects a measured step toward recovering a greater portion of customer-related costs through a fixed charge, while balancing gradualism and bill impacts.

Mr. Costlow's recommendation effectively asks the Commission to endorse a predetermined multi-year trajectory for the residential customer charge. In my view, that

[19] PPL Electric Statement No. 7-SR (Rimal), at 9–10.
[20] SEF Statement No. 1-SR (Costlow), at 4–6.

approach would not be consistent with how rate design decisions are typically evaluated. Each base rate proceeding requires the Commission to consider the specific cost-of-service results, revenue requirement, class allocation, and bill impacts presented in that record. The appropriate level of the residential customer charge in future years should be determined based on the facts and evidence presented in those future cases, not established in advance through a prospective phase-in commitment.

While the Company may agree with Mr. Costlow's ultimate goal of setting the residential customer charge higher than the $17.00 proposed in this case, the proposed $17.00 charge represents an incremental movement toward greater alignment between customer-related costs and fixed charge recovery. Any further adjustments should be evaluated in the context of updated cost-of-service studies and contemporaneous bill impact analyses presented in future proceedings.

Accordingly, Mr. Costlow's proposed five-to-seven-year phase-in does not alter my conclusion that the $17.00 residential customer charge proposed in this proceeding is reasonable and appropriately balanced.

IV. TIME-OF-USE RATES

Q. Does Environmental Intervenors witness Nelson raise new issues in his surrebuttal testimony regarding TOU rates that warrant clarification?

A. Yes. In his surrebuttal testimony, Mr. Nelson continues to recommend that the Commission reject the Company's EV TOU Charging Rebate Program and instead direct PPL to

implement a broader residential delivery TOU rate.[21] His proposal would constitute a material redesign of the residential distribution rate structure.

Developing and implementing a new residential delivery TOU rate would require substantial additional analysis, system configuration, customer education, and administrative expense. At a minimum, the Company would need to:

- Perform a comprehensive cost-of-service analysis to determine appropriate peak and off-peak differentials;
- Develop updated billing system configurations and rate codes;
- Create customer-facing educational materials explaining the new rate structure;
- Conduct marketing and outreach to ensure customers understand the risks and opportunities associated with TOU participation;
- Develop bill comparison tools to allow customers to assess potential impacts; and
- Monitor participation and revenue neutrality over time.

Those activities are not costless. The administrative, system modification, outreach, and evaluation costs associated with launching a new residential TOU rate would ultimately be recovered from customers through distribution rates. Even if the rate were designed to be revenueneutral from a rate design perspective, the incremental implementation and education costs would still be borne by customers.

Mr. Nelson's surrebuttal does not quantify these implementation costs, nor does it demonstrate that the benefits of launching a new residential TOU rate in this base rate proceeding would exceed the administrative and customer education costs required to implement it.

[21] EI Statement No. 1-SR (Nelson), at 31–35.

Moreover, a residential TOU rate is a structural rate design change affecting potentially hundreds of thousands of customers. Such a redesign is more appropriately considered in a dedicated proceeding with a fully developed evidentiary record addressing cost-of-service impacts, bill impacts across usage bands, customer education plans, and implementation costs. This base rate case does not contain that record.

Accordingly, while Mr. Nelson's proposal reflects a broader policy perspective regarding time-varying rates, it does not provide sufficient evidentiary support in this proceeding to justify directing the Company to incur the costs necessary to design, implement, market, and administer a new residential delivery TOU rate at this time.

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
JENNIFER E. NELSON
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Rejoinder Testimony of Jennifer E. Nelson

Topics: **Response to I&E Witness Breuning**
Response to OCA Witness Garrett
Response to EJA Witness Rábago

Dated: February 13, 2026

I. INTRODUCTION AND SUMMARY

Q. Please state your name and business address.

A. My name is Jennifer E. Nelson, and I am employed by Concentric Energy Advisors, Inc. ("Concentric") as a Vice President. My business address is 293 Boston Post Road West, Suite 500, Marlborough, MA 01752.

Q. Did you previously file testimony in this proceeding?

A. Yes. I submitted my direct testimony, PPL Electric Statement No. 10 ("PPL Electric St. No. 10") to the Pennsylvania Public Utility Commission ("PUC" or the "Commission") on behalf PPL Electric Utilities Corporation ("PPL Electric", or the "Company"), which is an indirect, wholly owned subsidiary of PPL Corporation, on September 30, 2025. I also submitted rebuttal testimony, PPL Electric Statement No. 10-R ("PPL Electric St. No. 10-R") to the Commission on behalf of PPL Electric on January 23, 2026.

Q. Are you sponsoring any rejoinder schedules in this case?

A. No, I am not.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to the surrebuttal testimonies of the following witnesses as they relate to the appropriate return on equity ("ROE") and capital structure for PPL Electric:

- Mr. Drew Breuning on behalf of the Bureau of Investigation and Enforcement ("I&E", "I&E St. No. 3-SR");

- Mr. David J. Garrett on behalf of the Pennsylvania Office of Consumer Advocate ("OCA", "OCA St. 3-SR");
- Mr. Karl R. Rábago on behalf of the Energy Justice Advocates ("EJA", "EJA St. No. 1-SR");
- Mr. Patrick M. Cicero on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA", "CAUSE-PA St. 1-SR")

I collectively refer to these individual witnesses as the "Witnesses." My silence on a particular issue should not be construed as agreement with respect to that issue.

Q. Please summarize your rejoinder testimony.

A. My analyses, positions, and recommendations made in my direct and rebuttal testimonies remain unchanged. My 11.30 percent ROE recommendation remains a just and reasonable estimate of PPL Electric's cost of equity, and I continue to support PPL Electric's requested 56.05 percent equity ratio. Further, I reiterate my responses to, and criticisms of, the Witnesses' direct testimonies that I discussed in my rebuttal testimony. I respond to select topics presented by the Witnesses in their surrebuttal testimonies; lack of a response on a particular issue does not mean that I agree with the Witness' position.

Q. How is the remainder of your rejoinder testimony organized?

A. My rejoinder testimony is organized by witness, as follows:

Section II – responds to the surrebuttal testimony of I&E Witness Breuning;

Section III – responds to the surrebuttal testimony of OCA Witness Garrett;

Section IV – responds to the surrebuttal testimony of EJA Witness Rábago;

Section V – responds to the surrebuttal testimony of CAUSE-PA Witness Cicero;

Section VI – concludes my rejoinder testimony.

II. RESPONSE TO I&E WITNESS BREUNING

Q. Mr. Breuning claims that "the inputs to the CAPM are highly subjective and can lead to wildly different results."[1] Do you agree with him?

A. No. I agree that the market risk premium is one of the more contentious inputs into the Capital Asset Pricing Model ("CAPM") because it is not observable and must be estimated. Since the CAPM uses inputs that are directly influenced by capital market conditions, the cost of equity estimate from the CAPM may fluctuate more than other models as it is more responsive to capital market changes.

That said, each of the ROE estimation techniques are influenced by the inputs applied by the analyst, and the CAPM is not unique in that respect. The DCF model is not immune to "subjectivity" in the selection of the growth rate and dividend yield calculation methodology. However, the influence that any single input has on the estimate can be mitigated by using multiple independent, credible data sources for that input. This is why I rely on three dividend yield averaging periods and three sources of earnings growth rates in the DCF model. Nevertheless, selecting appropriate inputs for each method requires informed judgment, and each of the inputs should be consistent with economic and financial theory and reflect investor expectations. The output of each ROE model is only

[1] I&E St. No. 3-SR, at 16.

as good as the inputs applied; inputs that violate economic or financial theory (as the Kroll equity risk premium estimate does) result in tenuous conclusions and unreliable ROE estimates.

Lastly, Mr. Breuning's concern can be mitigated by including the Risk Premium analysis. One of the benefits of the Risk Premium model is the reliance on inputs that are observable and less contentious (i.e., authorized ROEs and Treasury bond yields).[2] Additionally, the Risk Premium model provides a more direct estimate of the cost of equity using operating company-level inputs, compared to the DCF and CAPM approaches that use holding company-level inputs. For this reason (among others), I continue to recommend that the Commission consider the results of multiple methodologies, including the Risk Premium model.

Q. Mr. Breuning takes the position that the proxy group holding companies should be used throughout the cost of capital analysis, as opposed to referencing the proxy group operating companies when evaluating the subject company's proposed capital structure.[3] Do you agree with him?

A. No. One of the objectives of this proceeding is to estimate the cost of capital for PPL Electric. The cost of capital should accurately reflect PPL Electric's cost of debt and equity it pays to finance the assets it employs to provide safe and reliable service. Therefore, the analyses applied in estimating the cost of capital should use the best data available to conduct the analyses for that purpose.

[2] *See*, PPL Electric Statement No. 10-R, at 67, Figure 18.
[3] I&E St. No. 3-SR, at 27.

Nearly every utility has been restructured into a holding company structure; therefore, proxy group holding companies must be used to estimate PPL Electric's cost of equity because only holding companies are publicly traded and consequently have the necessary market data to apply to the ROE estimation models. The proxy group operating companies are not publicly traded, and as such, there is no market data for operating companies to apply in the DCF and CAPM approaches. As explained earlier, one of the benefits of the Risk Premium model is that it does not require proxy group holding company inputs and produces a cost of equity estimate at the operating company level. On the other hand, capital structure data is available for the proxy group operating companies, which are more comparable to PPL Electric as I explain in my rebuttal testimony.[4] Because operating subsidiaries are financed differently than the holding companies, the best available comparable data to evaluate PPL Electric's proposed capital structure is that of the proxy group operating companies.

III. RESPONSE TO OCA WITNESS GARRETT

Q. Mr. Garrett claims that you offered no evidence to support your "absurd" claim that "No rational investor would invest in PPL Electric if they could earn a higher return investing in any other electric utility" and explains that "investors invest in all types of securities with different levels of risk and expected return."[5] How do you respond?

A. Mr. Garrett misses the point. While investors do invest in securities with different risk and return levels, my point is that no rational investor would invest in a company (e.g., PPL

[4] PPL Electric St. No. 10-R, at 85-88.
[5] OCA St. 3-SR, at 2.

Electric) if he or she expected to receive a lower return from an investment in PPL Electric than he or she expects to receive from other investments that have ***equal***, or comparable, risk. Fundamentally, this is the economic concept of opportunity cost, in which the cost of equity is the return investors expect to earn from an equity investment of *comparable risk*. Mr. Garrett is implying that, if the Commission were to authorize his recommended 8.4 percent ROE recommendation, investors would willingly commit capital to PPL Electric when they could expect to earn a better return from an investment in another risk-comparable electric utility. I note that Mr. Garrett accepts my proxy group,[6] which indicates that he agrees that my proxy group is comparable in risk to PPL Electric. I am not aware of any utility within the proxy group that currently has an authorized ROE of 8.4 percent or lower.

In his direct testimony, Mr. Garrett agrees with the opportunity cost concept, citing an industry textbook that explains:

> Since by definition the cost of capital of a regulated firm represents precisely the expected return that investors could anticipate from other investments while bearing no more or less risk, and since investors will not provide capital unless the investment is expected to yield its opportunity cost of capital, the correspondence of the definition of the cost of capital with the court's definition of legally required earnings appears clear.[7]

Mr. Garrett's argument simply fails the test of economic logic and does not adhere to the *Hope* and *Bluefield* comparable return standard that he acknowledges is the legal standard governing the authorized rate of return on capital for public utilities.[8]

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6 OCA St. 3, at 11.

7 OCA St. 3, at 7, citing A. Lawrence Kolbe, James A. Read, Jr. & George R. Hall, The Cost of Capital: Estimating the Rate of Return for Public Utilities, p. 21 (The MIT Press 1984).

8 *Id*., at 6-7.

Q. Does your recommendation accurately and fairly reflect the lower risk of the proxy group relative to riskier companies?

A. Yes. Mr. Garrett states that "[r]egulated utilities in the U.S. are among the least risky companies in the country, which can be objectively measured through security betas. Thus, their cost of equity and required return estimates are lower than those of riskier companies. This fact should be accurate and fairly reflected in the Company's authorized ROE."[9] Mr. Garrett and I both rely on Beta coefficients from Value Line for the same companies in the proxy group and the Beta coefficient for each proxy company is less than 1.0, which reflects the proxy group's lower risk relative to riskier companies.

Q. Mr. Garrett contends that "authorized ROEs for U.S. utilities have consistently and significantly exceeded market-based cost of equity for decades."[10] Do you agree?

A. No. Mr. Garrett offers no evidence for this claim. The accusation that over 1,000 ROEs authorized by numerous commissions (including this Commission) across a diverse array of jurisdictions, with rigorous analysis and investigation, have "consistently and significantly" been too high is illogical and unsupported.

Q. Mr. Garrett includes a figure that tries to illustrate that the market risk premium ("MRP") that you use in your CAPM analysis "is clearly not within the range of

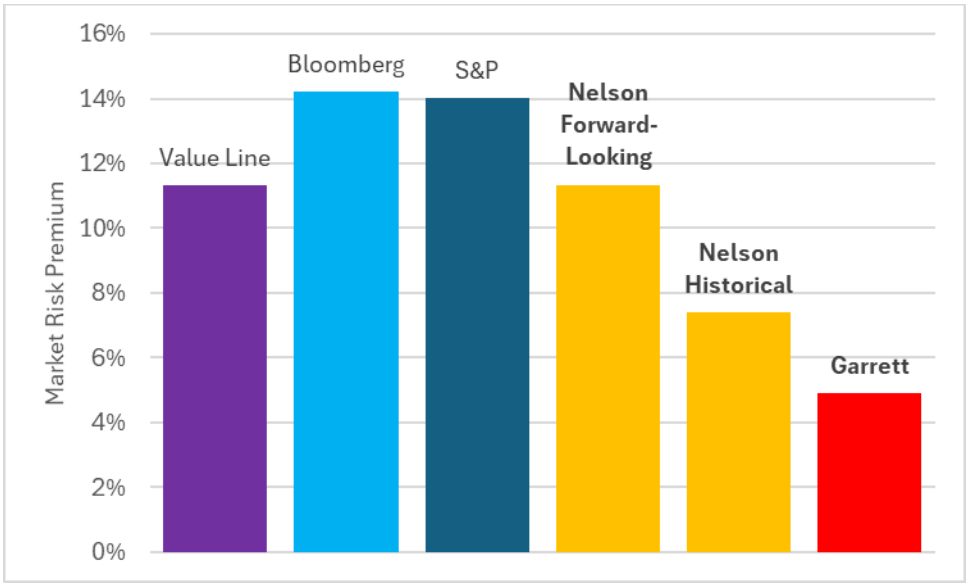
[9] OCA St. 3-SR, at 2.
[10] OCA St. 3-SR, at 3.

reasonableness" by comparing it to the "three reliable and objective" sources that he used.[11] How do you respond?

A. Mr. Garrett is using his unreasonable (as I explain in my rebuttal testimony)[12] MRPs to justify his CAPM results. To put this illustration in a different light, I provide a similar figure below (Figure 1), which presents the MRPs from the four reliable and objective investor sources that I reference. As can be seen in Figure 1, the forward-looking and historical MRPs that I use in my CAPM analyses to inform my 11.30 percent ROE recommendation are on the conservative end of the range of estimates; in contrast, Mr. Garrett's MRP is well below investors' forward-looking expectations, as well as long-term historical experience. Additionally, Mr. Garrett is incorrect when he calls the MRP I use in my CAPM analysis "Ms. Nelson's personal [MRP] estimate." As I explain in my direct testimony,[13] I develop the MRPs in my CAPM analyses using the two most conservative estimates from independent, investor-focused sources: Value Line's projected market return and the long-term historical average market return from Kroll. As explained in my rebuttal testimony, Mr. Garrett's MRPs are inconsistent with historical experience.[14] Mr. Garrett has provided no evidence to justify why expected MRPs would be so far removed from those actually experienced over the last nearly 100 years.

11 OCA St. 3-SR, at 8.
12 PPL Electric St. No. 10-R, at 50-52, 54-57.
13 PPL Electric St. No. 10, at 27.
14 PPL Electric St. No. 10-R, at 55-57.

Figure 1: Market Risk Premium Comparison[15]



IV. RESPONSE TO EJA WITNESS RÁBAGO

Q. Mr. Rábago claims that you have a "callous disregard" for affordability and, similar to Mr. Garrett, concludes that your recommended ROE and ROEs of other utilities are "too high."[16] How do you respond?

A. Mr. Rábago mischaracterizes my rebuttal testimony related to affordability. As I explained, it is important that PPL Electric balance affordability with its ongoing system investment to meet its obligation to provide safe and reliable service.[17] If the Commission were to authorize an ROE that is over 100 basis points below all of PPL Electric's peers, as Mr. Rábago recommends with his 7.67 percent ROE, it would significantly impair the Company's ability to attract the capital needed to continue providing safe and reliable

[15] Source: PPL Electric Exhibit JEN-3R; Exhibit DJG-10. Value Line, Bloomberg, and S&P MRPs use the projected 30-year Treasury yield.
[16] EJA St. 1-SR, at 25-26.
[17] PPL Electric Statement 10-R, at 11-12.

service. As explained in my rebuttal testimony, doing so would actually *raise* costs for customers,[18] not lower it as Mr. Rábago erroneously presumes. Additionally, my response to Mr. Garrett regarding the ROEs of other utilities being too high applies here as well.

V. RESPONSE TO CAUSE-PA WITNESS CICERO

Q. Mr. Cicero claims that a comparison to peers when setting a utility's ROE and capital structure "is harmful to consumers and ignores the circularity of setting capital structures and ROEs based on peers rather than objective market-based evidence" and "has the effect of increasing costs to consumers without commensurate gain to the public."[19] Do you agree?

A. No. First, as explained in my Direct Testimony, the cost of equity is an opportunity cost, which means that it is, by definition, estimated vis à vis a comparable peer analysis.[20] The *Hope* and *Bluefield* decisions explicitly recognize the economic concept of opportunity costs through the comparable return standard.[21]

Moreover, Mr. Cicero appears to contradict prior statements he has made; in a 2024 article in the *Pittsburgh Post Gazette*, Mr. Cicero suggests that regulators should ignore market-based evidence and instead set the return at the same (presumably below market) level without regard to differences in risk, stating, "If all PUCs across all the land started granting 8% [ROEs], that's what it would be."[22] As explained above, it is necessary to

[18] PPL Electric St. No. 10-R, at 24.
[19] CAUSE-PA St. 1-SR, at 6.
[20] PPL Electric St. No. 10, at 7, 13.
[21] *Id*., at 8-9.
[22] Litvak, Anya, *Pittsburg Post-Gazette*, April 28, 2024 (clarification added).

compare PPL Electric to a proxy group of comparable peers, and the *Hope* and *Bluefield* comparable return standard requires it.

VI. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 28, 2025
Docket No. R-2025-3057164

OCA VIII-9	Please provide the utilities policies, procedures, and analyses related to the assignment of large load interconnection costs to the interconnection load versus other ratepayers.
PPL Electric Response	See OCA VIII-9 Attachment 1.

PPL Electric Utilities Corporation – Policy on Cost Allocation for Large Customer Interconnections

PPL Electric serves customers taking service at 69 kV and above at its LP-5 rate class. LP-5 customers are required to pay for the costs of the upgrades necessary to serve their load. PPL Electric Retail Tariff, Rule 4 – (C).4. However, certain upgrades benefit other PPL customers and/or the transmission grid. The costs of these upgrades may be excluded from the interconnecting customer's obligation and added to PPL Electric's transmission rate base.

It is PPL Electric's policy that upgrades to the networked bulk electric system made in connection with LP-5 customer interconnections will generally be excluded from the customer's obligation and included in transmission rate base. This policy is informed by FERC policy, which generally favors charging network customers for the costs of network facilities without an individualized benefit calculation:

> "[D]ue to the integrated nature of the transmission network, network facilities benefit all network users," even if "the facilities were installed to meet a particular customer's request for service." "[T]here is no need to identify further actual benefits in order to include the costs of network transmission facilities in transmission rates."

City of Anaheim, Cal., 113 FERC ¶ 61,091, at P 58 (2005), *reh'g denied*, 114 FERC ¶ 61,311 (2006).

At a minimum, the customer's direct connection cost is the sole responsibility of the connecting customer, more specifically, the transmission lines sourced from PPL Electric's substation/switchyard that terminate into the customers substation.

All other upgrades, including PPL Electric substations/switchyards will be evaluated on a case-by-case basis to determine if they provide benefits to other customers and/or the transmission grid. Examples of benefits to other customers that would cause an upgrade to be included in transmission rates includes, but is not limited to:

- Added system reliability;
- Increased capacity/lower congestion;
- Improved asset condition of existing facilities;
- Service to multiple transmission customers and/or retail feeders;
- Increased resiliency and operational flexibility;
- Expanded capacity for new generation flow and interconnections

If the customer's interconnection results in upgrades that will be included in transmission rate base, the Company reserves the right to include revenue guarantee provisions in the customer's Electric Service Agreement.

PPL Electric Utilities Corporation – Cost Allocation Review and Methodology for Large Customer Interconnections

Cost Allocation Review Process:

The Interconnection Affairs PM will pull together the following groups within Transmission Asset Management to review each project for their functional area:

- Interconnection Affairs – Rapid Response (RR) to interconnection request, Project Feasibility Report (PFR), Electrical Service Agreements (ESA), Construction Service Agreement (CSA), and confirmation of project costs.
- Planning – Line and sub equipment review and determination of dedicated vs network benefit.
- Project Development – Lead the development of deliverables for project scope, schedule and budget. Includes but not limited to project cost estimating, construction feasibility, confirmation of CSA scope and one-line, and financial budget.
- VP Planning and Asset Management – Provides approval for final cost allocation decision.

Cost Allocation Methodology is as follows for Direct Connect Transmission Line:

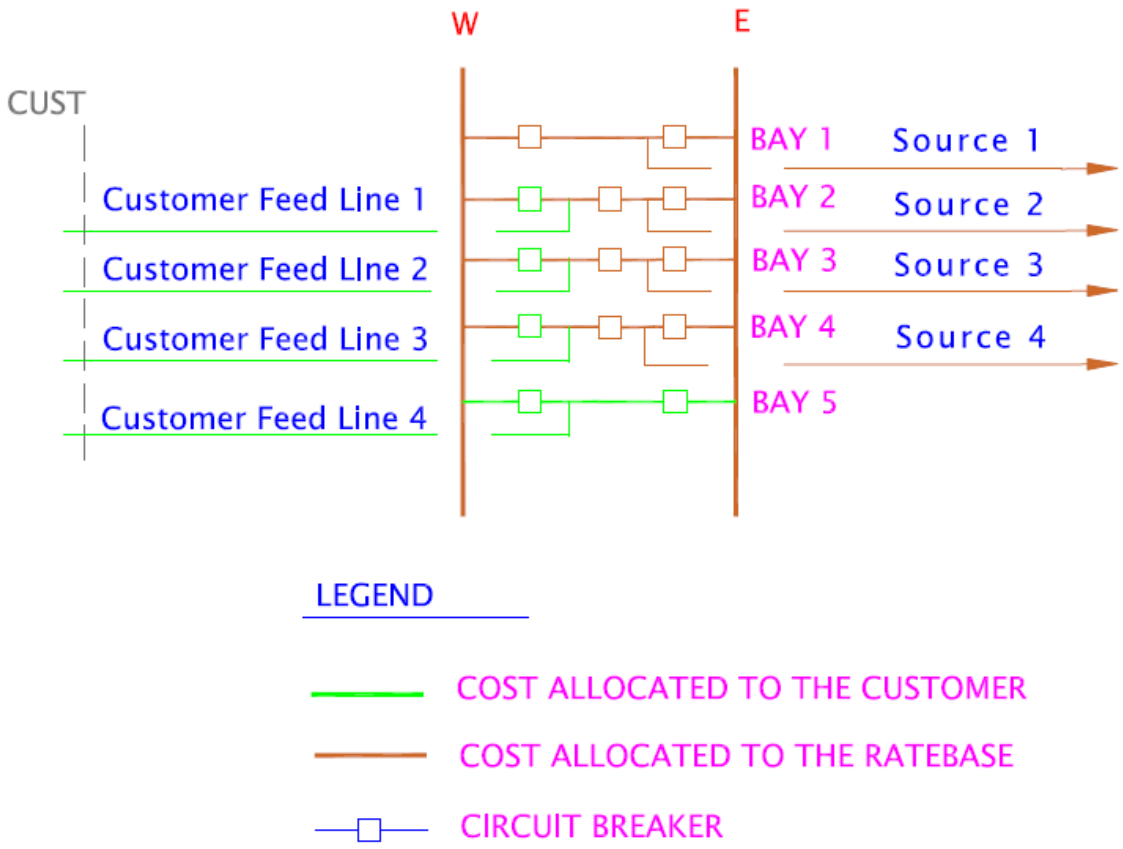
- All direct connection transmission lines that supplies customer substation. Below are typical assets but are not limited to:
    - Transmission Structures
    - Transmission conductor
    - Associated insulation and line hardware
    - Sectionalizing devices (i.e. switches, power circuit breakers, reclosers)
    - Grounding cable and hardware
    - Right of way easements and fee owned land

Cost Allocation Methodology is as follows for Substation equipment reviews:

The determining factor for cost allocation will be illustrated with the circuit breaker assets shown on Examples 1, 2, and 3 for ease of understanding at the highest level.

Interconnection Affairs will keep documented proof of each project site that is reviewed. A one-line will be color coded to denote direct customer costs vs network costs along with a cost spreadsheet.

Responsibility of Asset Matrix for Breaker and a Half (BAAH) Example 1:



Customer Responsible:

- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2W down-lead and dead-end structure
  - Sub: CB 2W
  - Sub: Two switches: 2WW & 2WE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors
- Bay 3:
  - Line: Customer Line 2
  - Sub: 3W down-lead and dead-end structure
  - Sub: CB 3W
  - Sub: Two switches: 3WW & 3WE
  - Sub: Three associated CCVT's

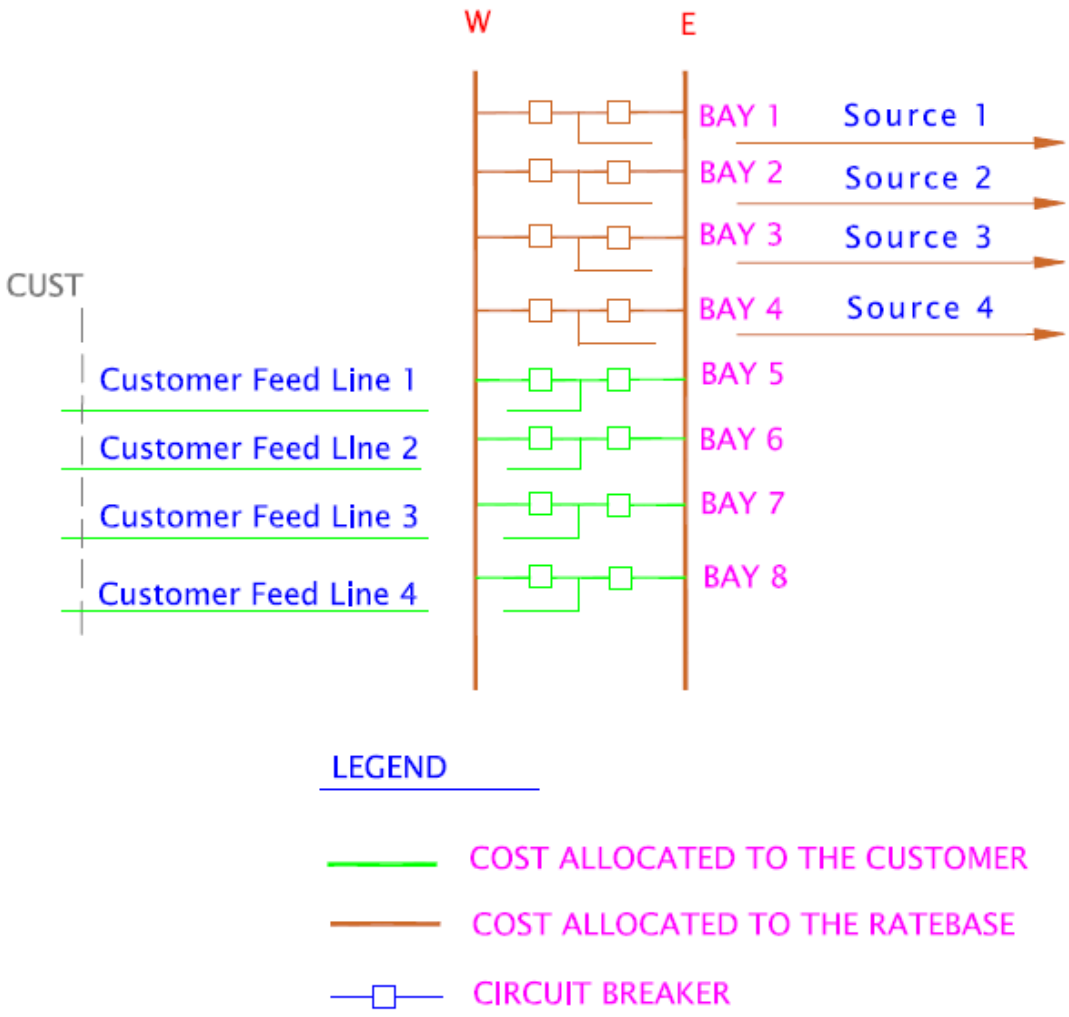
    - Sub: Three associated surge arrestors
- Bay 4:
    - Line: Customer Line 3
    - Sub: 4W down-lead and dead-end structure
    - Sub: CB 4W
    - Sub: Two switches: 4WW & 4WE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 5:
    - Line: Customer Line 4
    - Sub: 5W down-lead, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 5W & 5E
    - Sub: Four switches: 5WW, 5WE, 5TW, & 5EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

PPL Responsible:

- All other equipment and associated minor assets.

Responsibility of Asset Matrix for Double Breaker Double Buss (DBDB) Example 2:



Customer Responsible:

- Bay 1-4: No assets
- Bay 5:
  - Line: Customer Line 1
  - Sub: Bay 5 downleads, dead-end structure, bay conductor, and bay structures
  - Sub: CBs 5W &5E
  - Sub: Four switches: 5WW, 5WE, 5EW & 5EE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors

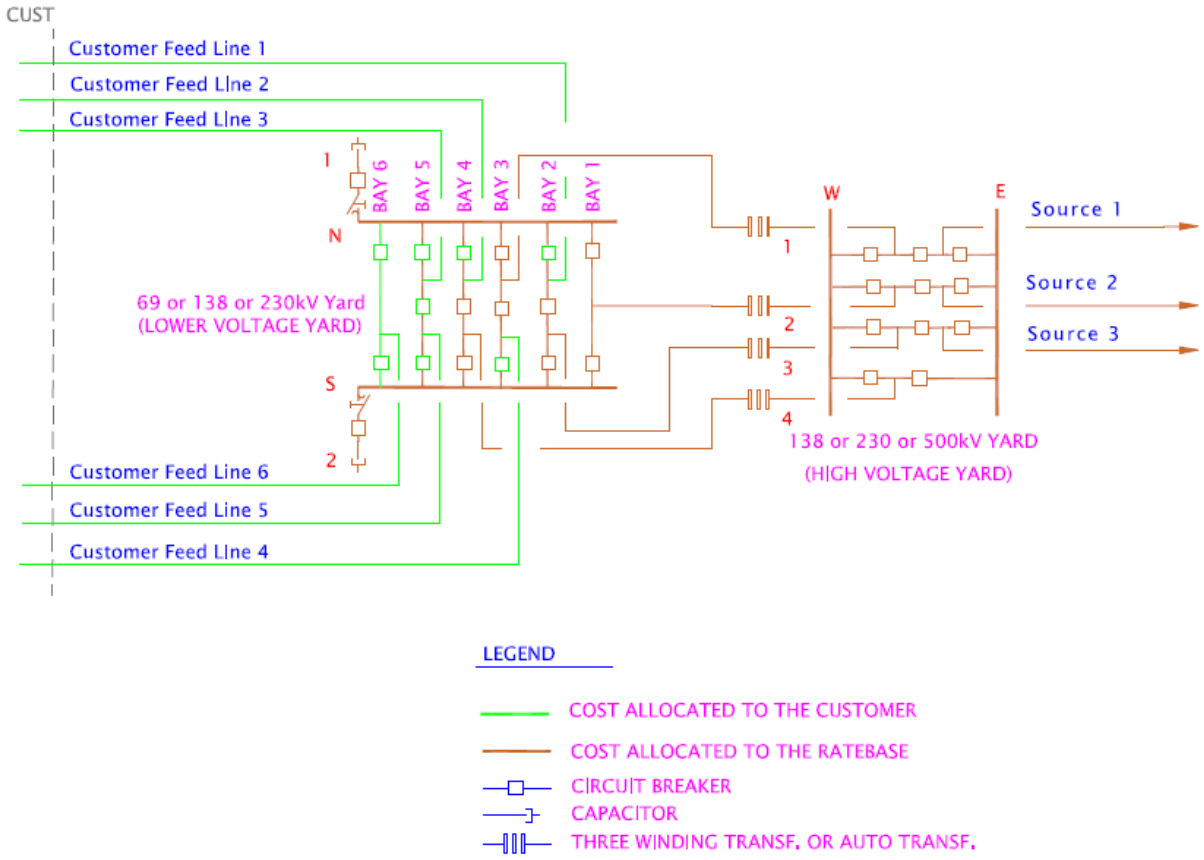
- Bay 6:
    - Line: Customer Line 2
    - Sub: Bay 6 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 6W & 6E
    - Sub: Four switches: 6WW, 6WE, 6EW & 6EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 7:
    - Line: Customer Line 3
    - Sub: Bay 7 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 7W & 7E
    - Sub: Four switches: 7WW, 7WE, 7EW & 7EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 8:
    - Line: Customer Line 4
    - Sub: Bay 8 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 8W & 8E
    - Sub: Four switches: 8WW, 8WE, 8EW & 8EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

<u>PPL Responsible:</u>

- All other equipment.

Responsibility of Asset Matrix for Step Down Substation Example 3:



Customer Responsible:

- Higher voltage yard:
  - No assets

- Lower voltage yard:
- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2N downleads and dead-end structure
  - Sub: CB 1N

  - Sub: Two switches: 2NN & 2NS
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors
- Bay 3:
  - Line: Customer Line 4
  - Sub: 3S downleads and dead-end structure
  - Sub: CB 3S
  - Sub: Four switches: 3SS & 3SN
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors
- Bay 4:
  - Line: Customer Line 2
  - Sub: 4N downleads and dead-end structure
  - Sub: CB 4N
  - Sub: Two switches: 4NN & 4NS
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors
- Bay 5:
  - Line: Customer Line 3 & 5
  - Sub: 5N & 5S downleads, dead-end structures, bay conductors, and bay structures
  - Sub: CBs 5N, 5T, & 5S
  - Sub: Six switches: 5NN, 5NS, 5TN, 5TS, 5SN, & 5SS
  - Sub: Six associated CCVT's
  - Sub: Six associated surge arrestors
- Bay 6:
  - Line: Customer Line 6
  - Sub: 6S downleads, dead-end structure, bay conductors, and bay structures
  - Sub: CBs 6N & 6S
  - Sub: Four switches: 6NN, 6TS, 6SN, & 6SS
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

<u>PPL Responsible:</u>

All other equipment.

PPL Electric Statement No. 11-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
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Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
JOHN J. SPANOS
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Depreciation Service Lives**

Dated: February 13, 2026

31972507v1

I. INTRODUCTION

Q. Please state your name and business address.

A. John J. Spanos. My business address is 300 Sterling Parkway, Mechanicsburg, Pennsylvania, 17050 (formerly 207 Senate Avenue, Camp Hill, Pennsylvania, 17011).

Q. Are you the same John J. Spanos that presented direct and rebuttal testimony on behalf of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") in this proceeding?

A. Yes, I am.

Q. What is the purpose of your rejoinder testimony?

A. In my Rejoinder Testimony, I respond to the depreciation-related Surrebuttal Testimony of David J. Garrett on behalf of the Pennsylvania Office of Consumer Advocate ("OCA"). OCA Witness Garrett continues to propose average service life/survivor curve estimates for a few accounts that are not reasonable for those asset classes.

Q. Please summarize your rejoinder testimony.

A. My rejoinder testimony will address only the depreciation related issues of OCA Witness Garrett's surrebuttal. First, OCA Witness Garrett in his surrebuttal inaccurately discusses the process of life estimation and how mathematical analyses should be applied. Second, OCA Witness Garrett also misstates and mischaracterizes the concept of informed judgment, which is a critical component in proper life estimation that his estimates lack. Because these topics are intertwined, my rejoinder testimony will focus

on OCA Witness Garrett's discussion of Account 369.00, Services, and the proper use of informed judgment as it relates to the evidence in this case for that account.

Q. On Page 13 of his surrebuttal, OCA Witness Garrett appears to retreat from his mathematical approach to life estimation by asserting that he did not propose Iowa curves that are the best statistical fit to the data in the observed life tables. Do you agree with how he presents his position?

A. No. First, Mr. Garrett has only supported his proposed estimate for Account 369.00, Services, with statistical information. He did not follow any of the necessary steps that are prescribed by the authoritative texts for life estimation, such as site visits, discussions with management related to Company plans, estimates of others in the industry, the current estimate of this Company, and understanding the future expectations of the assets in the account. He merely discusses his statistical analysis. Additionally, by only reviewing the mathematical results and then selecting a curve that, while not precisely the same is still close to the best mathematical fit, is not appropriate for identifying a reasonable service life estimate. Applying statistical curve fitting to the historical results for Account 369.00 set forth in the observed life table is not an appropriate approach for an account that has only retirement data so old as not to be representative of the future of the assets in that account. Account 369.00 for PPL Electric provides a limited statistical analysis of the full life cycle of the property in that account because only approximately 50% of the assets that are exposed for retirement have been retired. This is known as a stub curve, and because stub curves do not depict the full life cycle of the assets in an account, they require the application of informed

judgment. Key factors for the exercise of informed judgment to which OCA Witness Garrett gave no weight are estimates of other companies, current estimates of PPL Electric, and a full understanding of the nature of the assets in the applicable account. If he had considered these factors and had given them appropriate weight, he would not view his proposed 68-R1.5 survivor curve as reasonable.

Q. If OCA witness Garrett is focusing on changing life estimates in this case, would it be appropriate to at least include the most up to date transactions?

A. If statistical analysis is as critical to Mr. Garrett's position as he claims it is, he should at least update his analysis through 2025. However, as I explained at page 18 of PPL Electric Statement No. 11-R, consistent with the intervals between service life studies set forth in the Commission's regulations and with Pennsylvania practice in this area, an updated service life study did not have to be presented in this case. Therefore, Mr. Garrett has not included any transactions that occurred during the period January 1, 2023, through June 30, 2025. If you primarily focus on statistical data, then you should include the most up-to-date transactional data in your analysis to capture all the factors that affect the life estimation process. Mr. Garrett is basing his estimates on statistical data that exclude those critical data.

Q. Why is a 68-R1.5 survivor curve not reasonable for Account 369.00?

A. The 68-R1.5 survivor curve has an average life of 68 years, but it has a maximum life of 130 years. Applying the accepted principal of depreciation that cost recovery should match the period of asset utilization, that means that all the cost of services will be

recovered, on average, over 68 years, but some property will stay in service for 130 years. One of the main drivers for replacing property (services) in this account is the need for the continued functionality of the service and the changing needs of the customers receiving electric service from their service lines. I do not believe customers want, or expect, that the electricity delivered to their homes and businesses should depend on assets that have been in service for as long as 130 years.

Q. Given that the historical data for Account 369.00, Services, is a stub curve, does the determination of a reasonable survivor curve require even more informed judgment than other accounts where there is a more complete data set?

A. Yes. Since, based on the stub curve data, which is all we have available in this case, we do not know retirement expectations as assets continue to age, we need to extrapolate the future. This is a component of informed judgment. In this case, we know, based on the nature of the assets in the account, that the rate of retirements will increase as services get older because there will be more forces of retirement acting upon the property. We know that other utilities that have older services have experienced greater levels of retirements after age 60, and we know that changes in demand are a big driver for replacement. Therefore, given the nature of the property in the account and the nature of the forces of retirement acting on that property, the evidence supports a life estimate that is more consistent with the 60-R2 Iowa curve than Mr. Garrett's estimate of 68-R1.5, which envisions some property in this account remaining in service for 130 years.

Q. What is the range of lives in the industry for Account 369.00, Services?

A. Many electric utilities have segregated overhead and underground services. However, many other electric utilities, like PPL Electric, maintain services as one combined asset class. The primary range of average lives for services is 50 to 65 years, with a few having lives less than 50 years, as well. None of these averages, as depicted by an applicable Iowa survivor curve, have estimated maximum lives as long as 130 years, as Mr. Garrett proposes with a 68-R1.5 Iowa curve. Notwithstanding Mr. Garrett's contentions to the contrary, I certainly did rely upon empirical evidence, consisting of the aforementioned data set and data averages, in applying my informed judgment to identify a reasonable service life estimate for Account 369.00. Mr. Garrett, on the other hand, disregards those data because he claims they are allegedly not "evidence." I disagree, the data that I relied upon, as explained above, are an appropriate and accepted source of empirical evidence that should properly be considered in determining the reasonable life characteristics for utility property.

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

ERRATA TO PPL ELECTRIC STATEMENT NOS. 12, 12-R, AND 8-RJ

TO DEPUTY CHIEF ADMINISTRATIVE LAW JUDGE CHRISTOPHER P. PELL AND ADMINISTRATIVE LAW JUDGE BARBARA SHADIE NAUSE:

PPL Electric Utilities Corporation ("PPL Electric" or the "Company") respectfully submits the following errata to the written direct testimony of Andrew Elmore (PPL Electric Statement No. 12), the written rebuttal testimony of Andrew Elmore (PPL Electric Statement No. 12-R), and the written rejoinder testimony of Steven Wishart (PPL Electric Statement No. 8-RJ) in the above-captioned matter as follows:

PPL Electric Statement No. 12

Reference	Error	Correction
Page 1, lines 7-9	"I am employed as Vice President – Tax by PPL Corporation ("PPL Corp."),	"I am employed as Vice President – Tax by PPL Services Corporation, which

	which is the parent company of PPL Electric Utilities Corporation ("PPL Electric" or the "Company")."	is an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company")."

PPL Electric Statement No. 12-R

Reference	Error	Correction
Page 1, lines 7-8	"I am employed as Vice President – Tax by PPL Corporation ("PPL Corp."), which is the parent company of PPL Electric Utilities Corporation ("PPL Electric" or the "Company")."	"I am employed as Vice President – Tax by PPL Services Corporation, which is an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company")."

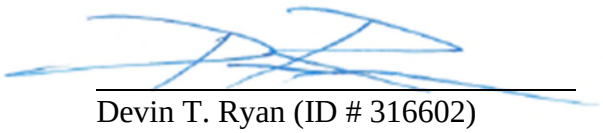
PPL Electric Statement No. 8-RJ

Reference	Error	Correction
Page 8, lines 1-2	"He also references the Commission's decision in Citizens' Electric in support of his position."	Deleted
Page 9, lines 1-5	"With respect to the Citizens' Electric decision, Mr. Johnson suggests that the Commission rejected inclusion of certain costs in a residential customer charge in that case. However, as explained by Mr. Rimal, the Commission's concern in Citizens' Electric related to the inclusion of demand-related costs in the customer charge. The Company's proposed residential customer charge in this case does not include demand-related costs."	Deleted.

Attached are clean and redline copies of page 1 of PPL Electric Statement No. 12, page 1 of PPL Electric Statement No. 12-R, and pages 8-9 of PPL Electric Statement No. 8-R, with these corrections incorporated.

WHEREFORE, PPL Electric Utilities Corporation respectfully requests that the Pennsylvania Public Utility Commission, Deputy Chief Administrative Law Judge Christopher P. Pell, Administrative Law Judge Barbara Shadie Nause, and the other parties utilize the above and attached errata to PPL Electric Statement Nos. 12, 12-R, and 8-RJ.

Respectfully submitted,



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Dated: February 16, 2026

Counsel for PPL Electric Utilities Corporation

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Andrew W. Elmore. My business address is 645 Hamilton Street, Allentown, PA.

Q. By whom are you employed and in what capacity?

A. I am employed as Vice President – Tax by PPL Services Corporation, which is an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. What are your responsibilities as Vice President – Tax?

A. I have held this position since September 2020, and in that role, I am responsible for all aspects of PPL Corp.'s income tax compliance and planning, tax accounting, and financial reporting for Securities and Exchange Commission ("SEC") and regulatory purposes related to tax matters.

Q. What is your educational background?

A. I earned a Bachelor's degree in French and political science from the University of Massachusetts in Boston in 1989 and a Juris Doctor degree from the University of Kentucky in 1993.

Q. Please describe your professional experience.

A. From 1993 until 1996, I was employed as an associate at a law firm in Providence, RI. I then worked at Arthur Andersen in Boston until 2000 and subsequently at Deloitte in

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Q. Have you previously filed testimony in this matter?

A. Yes, I filed direct testimony at PPL Electric Statement No. 12.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to concerns and recommendations made by the Pennsylvania Public Utility Commission's ("Commission") Bureau of Investigation and Enforcement ("I&E") and the Office of Consumer Advocate ("OCA") regarding tax issues. Specifically, I address testimony regarding payroll taxes and expenses, the Public Utility Realty Tax Act ("PURTA") tax, interest synchronization, and gross receipts tax from I&E Witness Keller and OCA Witness Morgan.

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reliance on the minimum system study results.[14]

At the outset, it is important to clarify that the Company is not proposing to set the residential customer charge at the full customer-related cost identified in the ACOSS. As shown in PPL Electric Exhibit BR-1 and summarized in Table 3 of Mr. Rimal's direct testimony, the ACOSS identifies customer-related costs of approximately $42.96 per residential bill.[15] However, the Company proposes a residential customer charge of $17.00 per month, which recovers only a portion of those costs.

Mr. Johnson's criticism largely concerns the methodology used to classify a portion of distribution plant as customer-related under the minimum system study. That methodological issue is addressed in detail by Company Witness Rimal in his direct, rebuttal, and surrebuttal testimony.[16] My testimony does not sponsor or defend the technical mechanics of the minimum system study. Rather, my role in this proceeding is to evaluate rate design and bill impacts based on the cost-of-service results presented.

Even if one were to exclude the customer-related component of distribution plant identified in the minimum system study, Mr. Rimal demonstrated in his rebuttal testimony that the remaining customer-related costs exceed the proposed $17.00 residential customer charge.[17] Accordingly, Mr. Johnson's policy disagreement with the minimum system methodology does not alter the fact that the proposed customer charge remains below the embedded customer-related costs identified in the ACOSS.

[14] OCA Statement No. 4-SR (Johnson), at 7–12.
[15] PPL Electric Exhibit BR-1; see also Direct Testimony of Bickey Rimal, at 24.
[16] PPL Electric Statement No. 7-SR (Rimal), at 4–8, 12–14.
[17] PPL Electric Statement No. 7-R (Rimal), at 19 (Table 1).

Therefore, Mr. Johnson's surrebuttal does not identify a computational error in the ACOSS, nor does it demonstrate that the proposed $17.00 residential customer charge exceeds customer-related costs. His position reflects a policy preference for greater volumetric recovery, rather than evidence that the proposed rate design is inconsistent with cost causation principles.

Q. Does SEF witness Costlow raise any new issues in his surrebuttal testimony regarding the residential customer charge that warrant clarification?

A. Yes. In his surrebuttal testimony, Mr. Costlow continues to support a much higher residential customer charge and recommends that such an increase be phased in over a five-to-seven-year period.[18]

The Company is not proposing to set the residential customer charge at that level in this proceeding. As explained in prior testimony, the proposed $17.00 residential customer charge reflects a measured step toward recovering a greater portion of customer-related costs through a fixed charge, while balancing gradualism and bill impacts.

Mr. Costlow's recommendation effectively asks the Commission to endorse a predetermined multi-year trajectory for the residential customer charge. In my view, that

[18] SEF Statement No. 1-SR (Costlow), at 4–6.

reliance on the minimum system study results.[14] ~~He also references the Commission's decision in Citizens' Electric in support of his position.~~[15]

At the outset, it is important to clarify that the Company is not proposing to set the residential customer charge at the full customer-related cost identified in the ACOSS. As shown in PPL Electric Exhibit BR-1 and summarized in Table 3 of Mr. Rimal's direct testimony, the ACOSS identifies customer-related costs of approximately $42.96 per residential bill.[16] However, the Company proposes a residential customer charge of $17.00 per month, which recovers only a portion of those costs.

Mr. Johnson's criticism largely concerns the methodology used to classify a portion of distribution plant as customer-related under the minimum system study. That methodological issue is addressed in detail by Company Witness Rimal in his direct, rebuttal, and surrebuttal testimony.[17] My testimony does not sponsor or defend the technical mechanics of the minimum system study. Rather, my role in this proceeding is to evaluate rate design and bill impacts based on the cost-of-service results presented.

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[14] OCA Statement No. 4-SR (Johnson), at 7–12.
[15] ~~Id. at 11–12.~~
[16] PPL Electric Exhibit BR-1; see also Direct Testimony of Bickey Rimal, at 24.
[17] PPL Electric Statement No. 7-SR (Rimal), at 4–8, 12–14.
[18] PPL Electric Statement No. 7-R (Rimal), at 19 (Table 1).

~~With respect to the Citizens' Electric decision, Mr. Johnson suggests that the Commission rejected inclusion of certain costs in a residential customer charge in that case. However, as explained by Mr. Rimal, the Commission's concern in Citizens' Electric related to the inclusion of demand-related costs in the customer charge.[19] The Company's proposed residential customer charge in this case does not include demand-related costs.~~

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Q. Does SEF witness Costlow raise any new issues in his surrebuttal testimony regarding the residential customer charge that warrant clarification?

A. Yes. In his surrebuttal testimony, Mr. Costlow continues to support a much higher residential customer charge and recommends that such an increase be phased in over a five-to-seven-year period.[20]

The Company is not proposing to set the residential customer charge at that level in this proceeding. As explained in prior testimony, the proposed $17.00 residential customer charge reflects a measured step toward recovering a greater portion of customer-related costs through a fixed charge, while balancing gradualism and bill impacts.

Mr. Costlow's recommendation effectively asks the Commission to endorse a predetermined multi-year trajectory for the residential customer charge. In my view, that

~~[19] PPL Electric Statement No. 7-SR (Rimal), at 9–10.~~
[20] SEF Statement No. 1-SR (Costlow), at 4–6.

PPL Electric Statement No. 13-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
KATELYN ARNOLD
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Cash Working Capital**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Katelyn Arnold. My business address is 827 Hausman Road, Allentown, PA 18104-9392.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation, a subsidiary of PPL Corporation ("PPL Corp.") and an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") as Manager – Regulatory Strategy and Rates.

Q. Have you previously filed testimony in this matter?

A. Yes. I submitted my direct testimony, PPL Electric Statement No. 13, as well as my rebuttal testimony PPL Electric Statement No. 13-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to OCA Witness Koenig's response to the Company's lead/lag study and revised cash working capital calculation. Specifically, I address Ms. Koenig's assertion that the Company's need to review the invoices incorporated into its lead/lag study means that the Company does not have accurate records and to point to and explain the discovery response that provided Ms. Koenig with the information she required to incorporate the Company's revised lag days into her calculation.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. Yes. I have attached Exhibit KEA 1-RJ.

II. CASH WORKING CAPITAL

Q. OCA Witness Koenig asserts that the Company's position on the invoices implies the Company does not have accurate records and that PPL Electric would only need to "spot-check a sample of invoices" to calculate an accurate number of weighted average lag days. (OCA St. 2SR, pp. 8-9.) Please respond.

A. PPL Electric has accurate records, but the review and validation process that the Company undertakes is critical to ensuring that the information used to calculate the lag days is valid. What Ms. Koenig fails to consider is how the Company would determine the midpoint of service for an invoice without this review. To determine the midpoint of service requires manually searching for the invoice, opening and reviewing the invoice to find the service period, and calculating that midpoint. Further, Ms. Koenig's "spot-check" approach provides less assurance. Essentially, she wants the Company to include all the invoices but "spot-check a sample of invoices." My position remains that if all the invoices are to be used, then PPL Electric would have to undertake a painstaking review of all the invoices to determine the midpoint of service, if applicable, and to ensure accuracy in the process. Therefore, Ms. Koenig's proposal to "spot-check" an unspecified number of invoices, which provides no

guidance on what the Company should do for purposes of the lag days calculation if any issues are found during that spot-check, should be rejected.

Q. Ms. Koenig also says that she cannot identify where the calculation and backup data are that resulted in the revised average lag days of 5.1 days. (OCA St. 2SR, pp. 11-12.) Could you please respond?

A. The calculation of the 5.1 average lag days was provided in discovery as I&E-RE-VI-2 Attachment 1, attached to my rejoinder testimony as PPL Electric Exhibit KEA-1RJ. It is the difference between the 47.8 days provided on line 10 of Page 2 and the 42.7 from line 11 of Page 2. The 47.8 days is the $92,481,374 provided on Line 4 of Page 2 divided by the $1,935,642 provided on Line 4 of Page 2. The 42.7 days is the $20,186,949 provided on line 9 of Page 2 divided by the $472,767 provided on line 9 of Page 2. The revision updated the starting point of (b) on Page 2, updating that value from $867,122 to $869,216, which also changed lines 8 and 9 on Page 2 and the downstream calculations from those values.

III. CONCLUSION

Q. Please summarize your rejoinder testimony.

A. I stand by my position that a manual review of the invoices included in the lead/lag study is necessary, noting that OCA Witness Koenig fails to consider how the Company would otherwise determine the midpoint of service. Additionally, I point to and explain the discovery response where Ms. Koenig could have referenced the data required to update her cash

working capital analysis to incorporate the Company's revised lag days.

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL ELECTRIC UTILITIES CORPORATION

REVISED Cash Working Capital
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount
1	Operation and maintenance expense (C-4, page 2)	$6,604
2	Average prepayments (C-4, page 3)	13,110
3	Accrued taxes (C-4, page 4)	4,664
4	Interest payments (C-4, page 5)	(26,291)
5	Total cash working capital requirement	($1,913)

PPL ELECTRIC UTILITIES CORPORATION

REVISED Working Capital Required for Operation and Maintenance Expenses
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount	Avg. Days		Weighted Amount
	Average Lag in Receipt of Operating Revenue				
1	Revenue from 15-day due date customers	$228,745	36	(a)	$8,266,751
2	Revenue from 20-day due date customers	730,500	59	(a)	42,935,489
3	Revenue from 30-day due date customers	976,398	42	(a)	41,279,133
4	Total Revenue (D-3)	$1,935,642			$92,481,374
	Average Lag in Payment of Operation and Maintenance Expense				
5	Payroll (D-5) + (II-D-10e)	$75,220	12		$902,640
6	Employee benefits (D-5) + (II-D-10e)	8,630	35		302,050
7	Affiliate support costs	221,478	35		7,751,722
8	Other operating expenses	167,439	67		11,230,537
9	Total pro forma O&M expense (b)	$472,767			$20,186,949
10	Average lag in receipt of revenue				47.8
11	Average lag in payment of operating expense				42.7
12	Average lag in days between payment of operating expense and receipt of revenue (line 10 - line 11)				5.1
13	Operating expense per day (line 9 ÷ 365 days)				$1,295
14	Working capital requirement (line 13 x line 12)				$6,604

		Customer Due Date		
		15 days	20 Days	30 Days
(a)	Midpoint of 30-day service period	15	15	15
	Lag between meter reading and billing date	1	1	1
	Lag between billing date and payment date	20	43	26
		36	59	42

(b)	Proforma operating and maintenance expense (D-1 col. 5 lines 2-4)	$869,216
	Less: Non-cash items	
	Uncollectible accounts expense	16,682
	Deferred Storm Outage Costs (D-9)	3,779
	Deferred IIJA Costs (D-10)	211
	Depreciation (D-1 col. 5 line 3)	375,777
	Total pro forma O&M expense	$472,767

PPL ELECTRIC UTILITIES CORPORATION

Average Prepayments
As of June 30, 2025
(Thousands of Dollars)

Line No.	Month	Insurance	PUC Annual Assessment		Other	Total
1	June 2024	4,482	0	$	6,834	$11,316
2	July 2024	3,815	3,850	$	6,680	14,345
3	August 2024	3,147	3,500	$	6,527	13,174
4	September 2024	2,915	5,296	$	6,373	14,584
5	October 2024	2,255	4,708	$	6,345	13,308
6	November 2024	1,594	4,119	$	6,265	11,978
7	December 2024	960	3,531	$	6,007	10,498
8	January 2025	5,709	2,942	$	6,252	14,903
9	February 2025	5,000	2,354	$	6,546	13,900
10	March 2025	4,292	1,765	$	7,086	13,142
11	April 2025	3,798	1,177	$	8,225	13,200
12	May 2025	5,259	588	$	7,985	13,832
13	June 2025	4,642	0	$	7,609	12,251
14	Total Prepayments	$47,868	$33,830	$	88,733	$170,431
15	Monthly Average	$3,682	$2,602		$6,826	$13,110

PPL ELECTRIC UTILITIES CORPORATION

REVISED Accrued Taxes
12 Months ended June 30, 2025
(Thousands of Dollars)

Line No.	Description	Amount	12-Month Accrued Factor (a)	Accrued Taxes
1	Federal income tax (D-1, line 6, col. 5)	$75,858	-11.62%	($8,817)
2	PA income tax (D-1, line 7, col. 5)	23,067	-9.54%	(2,201)
3	PA gross receipts tax (D-16, page 3)	55,294	27.96%	15,460
4	PA capital stock tax (D-16, Page 2)	0	0.00%	0
5	PA public utility reality tax (D-16, page 4)	3,110	7.13%	222
6	Total accrued taxes			$4,664

(a) The 12-month average factor represents, in the case of Federal and State income tax and capital stock tax, the portion of the tax liability which is available to the Company for the payment of other costs. This situation exists because revenue is available from customers prior to payment dates of the taxes. The factors for the other Pennsylvania taxes represent the portions of those tax liabilities which must be provided by the Company due to payment of the taxes before the revenue is available from customers. Exhibit Historic 1, Schedule C-4, pages 7 through 12 reflect the computation of such factors.

PPL ELECTRIC UTILITIES CORPORATION

REVISED Interest Payments
As of June 30, 2025
(Thousands of Dollars)

Line No.	Description		Amount
1	Rate Base at June 30, 2025 (C-1)		$ 10,821,713
2	Long-term debt ratio (B-8)		43.76%
3	Embedded cost of long-term debt (B-8)		4.79%
4	Pro forma interest (line 1 x line 2 x line 3)		$227,256
5	Daily amount (line 4 ÷ 365)		$623
6	Days to mid-point of interest payments	90.0	
7	Less: Revenue lag days (C-4, page 2)	47.8	
8	Interest payments lag days (line 6 - line 7)		42.2
9	Total interest payments (line 5 x line 8)		$26,291

PPL ELECTRIC UTILITIES CORPORATION

Average Percent of Federal Income Tax Available After Payout

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
	Cumulative Payments													
5	April 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%				12.50%	25.00%	25.00%
6	June 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%						12.50%
7	Sept 15 25%				12.50%	25.00%	25.00%	25.00%						
8	Dec 15 25%							12.50%						
9	Current Year Available	148.43%	-42.08%	-34.23%	-39.72%	-45.13%	-37.24%	-40.61%	56.63%	65.24%	73.71%	68.83%	63.85%	59.18%
10	Total - Prior Year and Current Year Available	139.48%	-44.54%	-36.08%	-41.14%	-46.20%	-38.04%	-41.17%	56.25%	64.99%	73.57%	68.77%	63.87%	59.20%
11	Average Percent Available	11.62%												

NOTE: Payments
April 15 25%
June 15 25%
Sept 15 25%
Dec 15 25%

PPL ELECTRIC UTILITIES CORPORATION

Average Percent of State Income Tax Available After Payout

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
	Cumulative Payments													
5	March 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%			12.50%	25.00%	25.00%	25.00%
6	June 15 25%		25.00%	25.00%	25.00%	25.00%	25.00%	25.00%						12.50%
7	Sept 15 25%				12.50%	25.00%	25.00%	25.00%						
8	Dec 15 25%							12.50%						
9	Current Year Available	123.43%	-42.08%	-34.23%	-39.72%	-45.13%	-37.24%	-40.61%	56.63%	65.24%	61.21%	56.33%	63.85%	59.18%
10	Total - Prior Year and Current Year Available	114.48%	-44.54%	-36.08%	-41.14%	-46.20%	-38.04%	-41.17%	56.25%	64.99%	61.07%	56.27%	63.87%	59.20%
11	Average Percent Available	9.54%												

NOTE: Payments
March 15 25%
June 15 25%
Sept 15 25%
Dec 15 25%

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PPL ELECTRIC UTILITIES CORPORATION

Average Percent of PA Gross Receipts Tax

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
5	Cumulative Payments March 15 100%		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			50.00%	100.00%	100.00%	100.00%
6	Current Year Available	-326.57%	-92.08%	-84.23%	-77.22%	-70.13%	-62.24%	-53.11%	56.63%	65.24%	23.71%	-18.67%	-11.15%	-3.32%
7	Total - Prior Year and Current Year Available	-335.52%	-94.54%	-86.08%	-78.64%	-71.20%	-63.04%	-53.67%	56.25%	64.99%	23.57%	-18.73%	-11.13%	-3.30%
8	Average Percent Available	-27.96%												

NOTE: Payments
March 15 100%

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PPL ELECTRIC UTILITIES CORPORATION

Average Percent of PA Utility Realty Tax

Line No.		Total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Prior Year Available In Current Year													
1	Cumulative Collections		97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available	-8.95%	-2.46%	-1.85%	-1.42%	-1.07%	-0.80%	-0.56%	-0.38%	-0.25%	-0.14%	-0.06%	0.02%	0.02%
	Current Year Available in Current Year													
4	Cumulative Collections		7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%
5	Cumulative Payments May 1 100%			100.00%	100.00%	100.00%	100.00%	100.00%					100.00%	100.00%
6	Current Year Available	-76.57%	7.92%	-84.23%	-77.22%	-70.13%	-62.24%	-53.11%	56.63%	65.24%	73.71%	81.33%	-11.15%	-3.32%
7	Total - Prior Year and Current Year Available	-85.52%	5.46%	-86.08%	-78.64%	-71.20%	-63.04%	-53.67%	56.25%	64.99%	73.57%	81.27%	-11.13%	-3.30%
8	Average Percent Available	-7.13%												

NOTE: Payments
May 1 100%

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PPL Electric Docket No. R-2025-3057164
I&E-RE-VI-2 Attachment 1
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PPL ELECTRIC UTILITIES CORPORATION

Revenues - Percent Weighted Amount Collected and Available

Prior Year Revenues Collected and Available in Current Year	Total (a)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
July	**8.86%**	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%	8.86%
August	**8.48%**	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%
September	**7.35%**	7.28%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
October	**7.36%**	7.28%	7.29%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%
November	**8.20%**	8.09%	8.11%	8.12%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
December	**9.51%**	9.35%	9.38%	9.40%	9.42%	9.51%	9.51%	9.51%	9.51%	9.51%	9.51%	9.51%	9.51%
January	**10.09%**	9.88%	9.92%	9.95%	9.97%	9.99%	10.09%	10.09%	10.09%	10.09%	10.09%	10.09%	10.09%
February	**8.73%**	8.50%	8.55%	8.58%	8.61%	8.63%	8.65%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%
March	**8.54%**	8.25%	8.31%	8.36%	8.40%	8.42%	8.44%	8.46%	8.54%	8.54%	8.54%	8.54%	8.54%
April	**7.61%**	7.28%	7.36%	7.41%	7.45%	7.48%	7.50%	7.52%	7.54%	7.61%	7.61%	7.61%	7.61%
May	**7.51%**	7.09%	7.19%	7.26%	7.31%	7.35%	7.38%	7.41%	7.42%	7.44%	7.51%	7.51%	7.51%
June	**7.78%**	7.20%	7.35%	7.45%	7.52%	7.57%	7.62%	7.65%	7.67%	7.69%	7.70%	7.78%	7.78%
Total	**100.02%**	97.54%	98.15%	98.58%	98.93%	99.20%	99.44%	99.62%	99.75%	99.86%	99.94%	100.02%	100.02%
Revenues Collected and Available in Current Year													
July	**8.86%**	7.92%	8.19%	8.37%	8.48%	8.56%	8.63%	8.67%	8.71%	8.74%	8.76%	8.77%	8.86%
August	**8.48%**		7.58%	7.84%	8.01%	8.12%	8.20%	8.26%	8.30%	8.34%	8.36%	8.38%	8.40%
September	**7.35%**			6.57%	6.80%	6.94%	7.03%	7.10%	7.16%	7.20%	7.23%	7.25%	7.27%
October	**7.36%**				6.58%	6.81%	6.95%	7.04%	7.11%	7.17%	7.21%	7.24%	7.26%
November	**8.20%**					7.33%	7.58%	7.74%	7.85%	7.93%	7.98%	8.03%	8.06%
December	**9.51%**						8.50%	8.80%	8.98%	9.10%	9.19%	9.26%	9.31%
January	**10.09%**							9.02%	9.33%	9.53%	9.66%	9.75%	9.82%
February	**8.73%**								7.80%	8.07%	8.24%	8.36%	8.44%
March	**8.54%**									7.63%	7.90%	8.06%	8.17%
April	**7.61%**										6.80%	7.04%	7.19%
May	**7.51%**											6.71%	6.95%
June	**7.78%**												6.95%
Total	**100.02%**	7.92%	15.77%	22.78%	29.87%	37.76%	46.89%	56.63%	65.24%	73.71%	81.33%	88.85%	96.68%

(a) Total from Schedule C-4, page 11.

Collections Curve Study Analysis Using Bills Issued 7/1/23 - 6/30/24

Month	1	2	3	4	5	6	7	8	9	10	11	12
	0.8940	0.9249	0.9442	0.9571	0.9665	0.9736	0.9791	0.983079	0.986122	0.988497	0.990289	1

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PPL ELECTRIC UTILITIES CORPORATION

Monthly Revenues as a Percent of Annual Revenues
July 2022 to June 2025 Inclusive
(Thousands of Dollars)

	Jul. 1, 2022 - Jun. 30, 2023		Jul. 1, 2023 - Jun. 30, 2024		Jul. 1, 2024 - Jun. 30, 2025		Three Year Total		Avg. of Percentages
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Percent
July	$ 297,456	8.80%	$ 285,483	9.09%	$ 280,969	8.69%	$ 863,908	8.86%	8.86%
August	295,387	8.74%	268,304	8.54%	263,971	8.16%	827,662	8.48%	8.48%
September	235,351	6.96%	245,665	7.82%	234,718	7.26%	715,734	7.34%	7.35%
October	247,867	7.33%	236,239	7.52%	233,773	7.23%	717,879	7.36%	7.36%
November	270,672	8.00%	276,009	8.79%	252,223	7.80%	798,904	8.19%	8.20%
December	357,291	10.57%	261,317	8.32%	311,281	9.63%	929,889	9.53%	9.51%
January	335,261	9.91%	308,151	9.81%	340,955	10.54%	984,367	10.09%	10.09%
February	307,771	9.10%	264,338	8.42%	280,514	8.67%	852,623	8.74%	8.73%
March	307,362	9.09%	259,823	8.27%	267,524	8.27%	834,709	8.56%	8.54%
April	253,719	7.50%	240,986	7.67%	248,025	7.67%	742,730	7.61%	7.61%
May	240,476	7.11%	241,247	7.68%	250,184	7.74%	731,907	7.50%	7.51%
June	232,772	6.90%	253,301	8.07%	269,611	8.36%	755,684	7.76%	7.78%
Total	$ 3,381,385	100.01%	$3,140,863	100.00%	$ 3,233,748	100.02%	$9,755,996	100.02%	100.02%

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PPL ELECTRIC STATEMENT NO. 14-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
GREGORY OLSEN
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Rejoinder to Convergent**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Gregory Olsen, and my business address is 827 Hausman Rd. Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation ("PPL Corp."), as Supervisor – Distribution Interconnections & Tariff Rules.

Q. Have you previously filed testimony in this matter?

A. Yes. Direct testimony at PPL Electric Statement No. 14, rebuttal testimony at PPL Electric Statement No. 14-R, and surrebuttal testimony at PPL Electric Statement No. 14-SR.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my Rejoinder Testimony is to respond to the surrebuttal testimony submitted by Convergent Witness Guerry (Convergent Statement No. 1-SR) regarding non-exporting behind the meter ("BTM") battery energy storage systems ("BESS").

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. No.

II. Rejoinder to Convergent Witness Guerry

Q. Is Convergent Witness Guerry correct that the Company's treatment of non-exporting BTM BESS "as" or "like" a generation source contradicts the Company's discovery responses that non-exporting BTM BESS is not generation and does not constitute a generation resource? (Convergent St. 1-SR, at pp. 1-3.)

A. No, she is not. PPL Electric has made clear that this is not a generation source. However, the Company has also been clear that from an engineering standpoint BESS units can be electrically coupled with the grid with characteristics that are nearly indistinguishable from a traditional generation resource in terms of their electrical physics and their interaction with the utility system. This means that a BESS can present similar risks to the utility system as a generation source, which justifies PPL Electric's treatment of BESS units like generation sources in the following examples. On the transmission side, utility-owned protection equipment may be required if certain thresholds are exceeded, due to the increased risk to the system should customer-owned protection equipment fail. Whereas on the distribution system, any BESS installed in parallel with the grid, whether or not it includes generation, must have an alternating-current ("AC") disconnect switch located between the utility meter and the BTM BESS. This ensures that the system can be safely de-energized if first responders need to access the site. While Ms. Guerry points to differences in how non-exporting BTM BESS are designed and operated as compared to generation, these differences do not contradict the fundamental similarities these resources have with generation and the risks to the system that they can share.

Q. Convergent Witness Guerry also claims that the Company's "Energy Storage Interconnection Policy and Guidance" distinguishes between BESS configurations with and without generation, and claims that "PPL Electric recognizes meaningful differences in how storage without generation interacts with the distribution system." (Convergent St. 1-SR, at p. 2.) Is this correct?

A. It is correct that PPL Electric's policy and guidance contains three BESS configurations. Two of these configurations are permitted to interconnect to the distribution system, either with or without generation while there is third configuration that addresses a BESS which is not coupled with the grid. Again, these configurations recognize that there are similarities in the risks presented by BESS units as compared to generation, which justify treating it like generation. It also recognizes, however, that just like different types of generation can present different risks, different BESS configurations can present different risks, which justify configuration-specific requirements.

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL ELECTRIC STATEMENT NO. 16-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
JOSEPH LOOKUP
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Rejoinder Regarding Large Load Interconnections**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph Lookup, and my business address is 827 Hausman Road, Allentown, Pennsylvania 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") as Vice President – Transmission and Distribution Planning and Asset Management and provide services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you previously filed testimony in this matter?

A. Yes. I previously submitted direct testimony (PPL Electric St. No. 16), rebuttal testimony (PPL Electric St. No. 16-R) and surrebuttal testimony (PPL Electric St. No. 16-SR) on behalf of the Company.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my Rejoinder Testimony is to respond to the surrebuttal testimony of Office of Consumer Advocate ("OCA") Witness Hoyt (OCA Statement No. 5SR), the Coalition for Affordable Utility Service and Energy Efficiency in Pennsylvania ("CAUSE-PA") Witness Havumaki (CAUSE-PA Statement No. 2-SR), the Environmental Justice Advocates ("EJA") Witness Rábago (EJA Statement No. 1-SR), and the Environmental Intervenors ("EI")

Witness Nelson (EI Statement No. 1-SR), regarding the interconnection of large load customers to the Company's system.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. Yes. I have prepared PPL Electric Exhibit JL-1RJ and HIGHLY CONFIDENTIAL PPL Electric Exhibit 2-RJ

II. Rejoinder Regarding Large Load Interconnection Issues

A. Scope of the Case

Q. Witnesses for OCA, CAUSE-PA, EJA, and EI continue to claim that the Commission can, and should, assert jurisdiction over various transmission functions and aspects of the transmission service provided by PPL Electric to large load interconnection that take service under LP-5 (or would take service under LP-6 if the Company's proposal is adopted). (*See, e.g.*, OCA St. 5SR, at pp. 7-8, CAUSE-PA St. 2-SR, at p. 6, EJA St. No. 1-SR, at pp. 32-33, and EI St. 1-SR, at pp. 3-7.) How does the Company respond?

A. These witnesses appear to believe that there is confusion or a regulatory gap that exists regarding how the Company is regulated by the Commission and the FERC with respect to the services provided to these customers. There is not, as explained in the rebuttal testimony of PPL Electric Witness Ms. Bethany Johnson. (PPL Electric St. No. 5-R, at pp. 3-14.) It is my understanding from counsel that PPL Electric will fully address the legal issues at play on this point in its briefs. However, I want to emphasize that PPL Electric is not suggesting that

any aspect of how it interconnects, and ultimately provides service to large load customers under LP-5 (or would do so under LP-6), is not subject to regulatory review and oversight. Rather, PPL Electric's position is that certain aspects of this service are appropriately regulated by the Commission, while others are appropriately regulated by the FERC. The Company recognizes that this issue is complex, and it is not suggesting that this complexity should serve to shield it from regulatory scrutiny. Rather, the Company's position is that asking the Commission or the FERC to intrude upon the spaces and issues that are currently, and appropriately, regulated by the other agency will do nothing but add to this complexity and create jurisdictional overlaps that are neither appropriate or necessary.

B. Large Load Customers' Impacts on Transmission Rates and Allocation of Transmission Costs Under Transmission Service Charge

Q. Do other parties' witnesses continue to misunderstand how large load interconnections impact transmission costs and rates, and how transmission costs are allocated and ultimately passed-through to PPL Electric's customers by way of its Transmission Service Charge ("TSC")? (OCA St. 5SR, at pp. 6, 10-15, CAUSE-PA St. 2-SR, at pp. 3-4, 6-7, EJA St. No. 1-SR, at pp. 34-37, and EI St. No. 1-SR, at pp. 3-23.)

A. While I believe that these issues were adequately explained in my rebuttal testimony (PPL Electric St. No. 16-R, at pp. 5-10) and the rebuttal testimony of PPL Electric Witness Ms. Bethany Johnson (PPL Electric St. No. 5-R, at pp. 3-14), it still appears that these parties either misunderstand these issues and, perhaps more importantly, how PPL Electric has currently structured its ESAs to ensure that (a) large load customers are held responsible for

the costs they cause the Company to incur to interconnect them, (b) large load customers are allocated their fair share of transmission network costs, and (c) how these protections provided in the ESAs both protect and benefit PPL Electric's existing distribution customers by favorably impacting the rates they pay for transmission service. I am providing the following, simplified explanation as to how PPL Electric has structured the ESAs to protect and benefit its existing customers, in order to remove any doubts or perceived lack of clarity on this point.

First, the Company has ensured that these customers bear direct, up-front responsibility for the costs they require PPL Electric to incur by requiring a CIAC payment in advance of construction for all upgrades that only benefit the new large load customer. By providing for such a requirement in the ESA, PPL Electric is ensuring that only costs related to facilities and equipment that benefit the transmission system as a whole (i.e., all customers including existing customers served by the transmission system) are ultimately included in its FERC Transmission Formula Rate. Critically, despite having been provided the detail to show the types of facilities and equipment that a large load customer bears direct responsibility for vs. the types of facilities and equipment that benefit the entire transmission system in discovery (see PPL Electric Response to OCA-VIII-9 and OCA-VIII-9 Attachment 1, as PPL Electric's OCA VIII-10 HIGHLY CONFIDENTIAL Attachment 1), none of OCA, CAUSE-PA, EJA or EI point to a single instance where, in their view, this determination was incorrectly made. Thus, it is clear that the ESAs, and PPL Electric's application of such ESAs to specific customers, appropriate establishes their cost

responsibility. Copies of these discovery responses are provided in PPL Electric Exhibit JL-1RJ. (PPL Electric Response to OCA-VIII-9 and OCA-VIII-9 Attachment 1) and HIGHLY CONFIDENTIAL PPL Electric Exhibit JL-2RJ (PPL Electric's OCA VIII-10 HIGHLY CONFIDENTIAL Attachment 1).

Second, the ESA also contains a minimum load guarantee, which functions as a further protection in addition to the direct assignment of costs incurred to interconnect the large load customer that benefit only that customer. This guarantee results in the customer paying a minimum amount of revenue, regardless of their actual use, sufficient to ensure that Company receives transmission revenues equal to amount of upgrade costs socialized in rates. PPL Electric revised its proposal to include a minimum load guarantee for a 10 year term which will result in large load customers guaranteeing transmission revenues well in excess of the upgrade costs that are placed into rates.

Third, the ESA also contains a minimum peak load contribution provision, which states that these customers' peak load contribution for purposes of the allocation of transmission costs under the 5 CP method is based upon the greater of (a) the minimum peak load contribution comprised of 80% in the first five years and 50% in the second five years of the anticipated maximum peak load contribution by this customer or (b) their actual maximum peak load contribution during the 5 Coincident Peaks (CP). In this regard, while the interconnection of these customers may "increase the size of the pie" (i.e., the Company's transmission revenue requirement set by its FERC formula rate), they do so in a way that requires them to be allocated such a substantially larger portion of that pie that it shrinks the

relative "slice of the pie" applicable to residential and small commercial and industrial customers (i.e., the percentage and dollar amount of the transmission revenue requirement allocated to these customer classes under pursuant to the TSC).

In sum, the Company has proposed protections that will allow for large load customer growth while ensuring that other customers are not paying to interconnect these new facilities. In fact, it is likely that customers will see transmission rates decrease because of the interconnection of new large load customers. It is for these reasons that the Company has stated that the interconnection of, and service to these customers, is a "win-win" for the Company, and its existing customers, with respect to the impacts of large load customer interconnections upon transmission rates. This is why the Company's project impacts upon transmission rates set forth in PPL Electric Exhibit JL-1R (CAUSE-VIII-9 Attachment 1) are reasonable, and anticipated to occur.

Q. On what basis does the Company project that these benefits are more likely to occur than any harms alleged by other parties? (*See* OCA St. 5SR, at pp. 11-14, CAUSE-PA St. 2-SR, at pp. 5-6, EJA St. No. 1-SR, at p. 31, and EI St. No. 1-SR, at pp. 9-15.)

A. These parties are essentially suggesting that the Company has no experience with interconnecting and maintaining service to customers with large loads over the long term. That is not the case; PPL Electric provides such service to a number of customers and, in many cases, has done so for decades. The Company acknowledges that the maximum load for each of these new large load interconnections being discussed in this proceeding is larger

than those other existing customers. However, in each case these customers are investing substantial sums of money in order to (a) bring their operations online, and (b) interconnect those operations with PPL Electric's system in order to obtain service. It is PPL Electric's experience that these customers are not interested in simply cancelling or abandoning these operations in a near- or mid-term window after they have made these investments. Rather, it is the Company's experience that they are long-term customers and partners, whose presence in its service territory provides substantial benefits.

C. Load Forecasts

Q. Do you have any response to OCA Witness Mr. Hoyt's reliance upon how Dominion prepares its load forecasts? (OCA St. 5SR, at pp. 24-25.)

A. I do not dispute that there may be different ways to prepare load forecasts, but this does not demonstrate the Company's methodology is unreasonable. In addition, I believe that only including customers in load forecasts after an ESA has been signed can create problems for grid planning from a timing perspective. Specifically, by delaying until an ESA is signed, the transmission owner delays the ability of the RTO to plan for and execute necessary transmission planning steps, and determine if adequate resources are available for such load. PPL Electric's approach, on the other hand, strikes a balance from a timing and planning perspective by providing this information to the RTO while discounting the load forecast based upon the progress of that load coming to fruition based upon whether the customer has executed a CSA and/or an ESA.

D. LP-6 Rate Class

Q. Do other parties oppose the implementation of a new LP-6 rate class in their surrebuttal testimony?

A. Yes. OCA Witness Hoyt (OCA St. 5SR, at pp. 22-26), (CAUSE-PA St. 2-SR, at pp. 6-7), EJA Witness Rabago (EJA St. No. 1-SR, at pp. 31-32), and EI Witness Nelson (EI St. No. 1-SR, at pp. 20-21) all oppose the implementation of a new LP-6 rate class in their surrebuttal testimony, or claim that a different MW thresh-old should be implemented.

Q. How do you respond?

A. I have two points that should be recognized. First, while certain of these parties claim that there is not enough time to analyze this issue when it is introduced in rebuttal, it was introduced in response to the specific concerns and recommendations raised by various parties with respect to the Company's updates to rate LP-5. PPL Electric has attempted to be responsive to the recommendations of other parties and, in part, based its LP-6 proposal upon the testimony they presented. A full record has been established on the Company's proposal and there is no reason that the Commission cannot render a decision in this proceeding.

Second, while these parties focus on the model tariff 50 MW threshold, none of them actually demonstrate that the 100 MW threshold is unreasonable. Critically, this threshold strikes an appropriate balance between capturing new large loads with a maximum load at a level that necessitates the additional protections and restrictions imposed upon this class. In

addition, while certain of these parties claim that this threshold allows for "gaming" between LP-5 and LP-6, none of them can point to how this gaming would occur in light of the minimum requirements contained in the applicable ESAs. The ESA process includes PPL Electric working with prospective to customers to understand their load needs. A 1,000 MW customer will not be able to hide 900 MW of load to qualify for LP-5. It is unreasonable to suggest that these large load customers will be able to "game" the system at the other parties suggest. Furthermore, I note these parties' concerns about gaming would apply regardless of the MW threshold utilized, absent appropriate protections already being in place. PPL Electric has those protections in place under the ESAs.

Q. OCA, EJA, and EI all assert that the Company's voluntary interruptible service option under the new LP-6 class is insufficient and/or that PPL Electric should instead require this load to be interruptible. (OCA St. 5SR, at pp. 20-22, EJA St. No. 1-SR, at pp. 39, and EI St. No. 1-SR, at pp. 26-28.) Why is their recommendation flawed?

A. This recommendation is flawed for two reasons, in addition to the reasons described in my rebuttal testimony. (PPL Electric St. 16-R, at pp. 21-22.)

First, these witnesses all appear to assume that PPL Electric does not already have protections in place to require curtailment of load when necessary to protect the grid. That is incorrect. PPL Electric has such protections in place in its distribution tariff (*see* Rule 4.G. and H.). Moreover, PJM also has controls in place, which the Company is obligated to follow, for emergency load reductions when necessary on the transmission system. These protections

are sufficient to address the need to curtail load if the grid requires, and are fundamentally different from requiring a customer to take interruptible service, which would allow the Company to interrupt service to a customer for economic reasons (in addition to these reliability reasons) that would justify a different rate for such customers based upon those economics.

Second, OCA Witness Mr. Hoyt's specific comparison to interruptible gas service is highly flawed. It ignores that such customers voluntarily choose to obtain such service. And it also omits the fact that these customers are required to have other specific requirements in place before they would even qualify to obtain such interruptible service in the first place (e.g., alternative fuel requirements, and the ability to transfer between fuel sources, sometimes manually).

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL Electric Statement No. 18-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
LISA NORDEN
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Customer Service and Low Income Issues**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Lisa Norden, and my business address is PPL Electric Utilities 827 Hausman Road, Allentown, PA 18104.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric" or the "Company"), a subsidiary of PPL Corporation, as Vice President Customer Services.

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted direct testimony (PPL Electric St. No. 18), rebuttal testimony (PPL Electric St. No. 18-R) and surrebuttal testimony (PPL Electric St. No. 18-SR) on behalf of the Company.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to issues raised by OCA Witness Morgan, OCA Witness Alexander, OCA Witness Colton, CAUSE-PA Witness Cicero, and SEF Witness Costlow. Specifically, I address customer service and low-income issues.

Q. Have you prepared any exhibits or schedules in support of your rejoinder testimony?

A. No.

II. CUSTOMER SERVICE AND LOW-INCOME ISSUES

Q. OCA Witness Morgan asserts that PPL Electric's claim that it will hire additional customer service representatives should have been supported by a written "plan" document for those hirings. (OCA St. 1SR, p. 5.) Do you agree?

A. No. I can confirm that as part of its ongoing efforts to improve its customer service performance, PPL Electric does plan to hire the full complement of customer service representatives mentioned by Mr. Morgan. While no written plan document may exist, it is simply incorrect to suggest that PPL Electric does not have a plan in place to hire those additional employees. As part of its normal course of business, PPL Electric will advertise the open positions, conduct interviews, and fill those positions with qualified candidates. If the Company is unsuccessful in its hiring efforts, then, as noted by Mr. Urban, PPL Electric would need to hire contractors to perform the functions of any customer service representative positions that are not filled, which will come at an increased expense.

Q. OCA Witness Alexander argues that PPL Electric should have known what data would be presented in the 2024 Customer Service Performance Report, so the Company should have addressed that data in its direct testimony. She also claims that PPL Electric's failure to discuss the data shows a "lack of any internal tracking, analysis, and affirmative action." (OCA St. 7SR, p. 3.) Please respond.

A. The Company obviously tracks and reports this data. That is how the Commission's Bureau of Consumer Services ("BCS") receives it (i.e., from the subject utility), and there is no question that PPL Electric's data has been accurately supplied to BCS. Further, the performance of PPL Electric's performance relative to its peers is an important benchmark. The point I was making in my rebuttal is that at the time of my direct testimony, recent data about PPL Electric's performance compared to its peers was not publicly available. The most recent Customer Service Performance Report at that time was published in June 2024 and for the year 2023. Providing standalone information on PPL Electric would have provided an incomplete picture, especially in areas where utilities may be reporting out data differently to BCS, like how the other major electric utilities included interactive voice response ("IVR") calls in their calls answered within 30 seconds performance data.

Q. Ms. Alexander acknowledges that she was referencing the wrong spreadsheet regarding payment arrangements and that the correct spreadsheet "reflects a good faith analysis of payment arrangement performance"; however, she questions whether the Company has taken any action in response to this analysis and recommends that the Company do so. (OCA St. 7SR, pp. 9, 17.) What are your thoughts?

A. As Ms. Alexander concedes, the Company does track and analysis the success of its payment arrangements. As noted in my surrebuttal testimony, PPL Electric maintains that its existing payment arrangement process is efficient and helps protect against potential regulatory liability for providing unduly discriminatory service to customers. Furthermore, PPL Electric

has already evaluated this analysis and factored it into its position that its existing payment arrangement process should remain in place. PPL Electric will continue to track, analyze, and evaluate the success of its payments arrangements going forward. Thus, I do not believe the Commission needs to adopt Ms. Alexander's recommendation.

Q. Related to transaction fees, Ms. Alexander claims that the "shared services" provided by PPL Corporation could provide these "shared services," i.e., handle the payment transactions internally, "in an efficient manner." (OCA St. 7SR, p. 14.) Do you agree?

A. No. As I explained in my rebuttal testimony, PPL Electric does not have expertise or infrastructure in handling these transactions internally. I have confirmed that this statement holds true enterprise-wide. Therefore, Ms. Alexander's suggestion cannot be implemented.

Q. OCA Witness Colton suggests that the Company should accept information about participation in public assistance programs to qualify the customers for cash security deposit exemptions and to identify them as confirmed low-income customers. (OCA St. 8SR, pp. 26-29.) Please respond.

A. Mr. Colton's proposals should be rejected. The Company's existing practices and process are consistent with the Commission's requirements. Furthermore, the Company has developed systems and processes regarding its cash security deposit exemptions and its identification of confirmed low-income customers. The Company also does not have the ability to verify participation in other public assistance programs, and it would effectively become customers

self-certifying low income status. Changing this process is not necessary and would result in costly IT system enhancements that have not been shown to be warranted by Mr. Colton.

Q. In alleged support of his proposal that PPL Electric place a 30-day hold on termination when a customer submits a Customer Assistance Program ("CAP") application, Mr. Colton says that his proposed 30-day hold would be the maximum delay allowed. (OCA St. 8SR, p. 30.) Does that resolve your concerns?

A. No. Mr. Colton appears to confirm that there would be no limit on the number of times a customer could apply to have the hold placed on the account. As Mr. Colton states, "Even if a customer applies for OnTrack knowing they have previously been found to be ineligible, it would not take long to identify that customer and to reject the customer's application." (OCA St. 8SR, p. 30.) Regardless of the time it may take to identify if they previously had an application rejected, PPL Electric's existing process is better. Under that process, an initial referral to OnTrack places a 21-day hold on the account so that the customer has time to apply. Subsequent referrals within one year are marked recurring and only create a one-day suspend on the account. Mr. Colton would enable those subsequent referrals to create a hold of 1 to 30 days, with the exact length dependent on how constrained PPL Electric's resources are to determine if the customer previously had an application rejected.

Q. CAUSE-PA Witness Cicero amends his recommendation to place a 21-day hold when a customer submits a CAP application. (CAUSE-PA St. 1-SR, p. 25.) What does he recommend?

A. Mr. Cicero states the initial referral of a customer should continue to result in a 21-day hold. However, once the application is submitted, the hold should continue until the completed CAP application is processed by the agency and a decision is made. Then, for a subsequent referral within the year, there would be a 15-day hold if the account is in active termination status. If the CAP application is submitted, the hold would remain in place until the CAP agency renders a decision. All subsequent referrals within 1 year of the initial referral would continue to receive the 1-day hold.

Q. Does Mr. Cicero's modifications resolve your concerns?

A. No. I continue to maintain that it is not necessary to layer on the 15-day hold process proposed by Mr. Cicero. As explained above and in my rebuttal testimony, the Company's existing practice for placing holds on accounts when CAP applications are received is reasonable and appropriate.

Q. As alleged support for his outcome metrics, OCA Witness Colton points to BCS's Universal Service Programs & Collections Performance Report for 2024 ("2024 BCS Report")[1] as support that a utility can reduce the number of customers not on payment

[1] Available at https://www.puc.pa.gov/media/3771/2024-universal-service-report-final.pdf

arrangements by 10% in a year and can reduce the number of defaulted payment arrangements by 10% in a year. (OCA St. 8SR, p. 39.) What is your response?

A. Although he cites pages 9 and 24 of the 2024 BCS Report, Mr. Colton fails to explain how the data presented on those pages supports his claim. In fact, it appears he is conflating the "number of customers not on payment arrangements" with the BCS data about "percent of total dollars in debt that are on arrangement or not on arrangement," given that he cites page 24 of the 2024 BCS Report as support for that point. (*See* OCA St. 8SR, p. 39 n.99.) However, customer arrears vary from customer to customer, so he is comparing apples and oranges. Mr. Colton should have looked at the number of residential customers in debt that are not on a payment arrangement, which is shown on page 16 of the 2024 BCS Report, and compared it to the same figure shown in the 2023 BCS Report.[2] If he did, he would see that the data proves the Company's point that achieving both these goals can be contradictory. In 2023, PPL Electric had 22,340 payment-troubled customers, whereas it had 32,629 in 2024, meaning that the number of broken payment arrangements increased in 2024 (see page 9 of 2024 BCS Report). Yet, PPL Electric's total number of residential customers in debt that are not on a payment arrangement decreased from 141,251 in 2023 (see page 19 of 2023 BCS Report) to 121,043 in 2024 (see page 16 of 2024 BCS Report).

Q. CAUSE-PA Witness Cicero recommends that PPL Electric amend its call scripting to: (1) inform CAP customers that a hold is placed on their account for them to complete

[2] Available at https://www.puc.pa.gov/media/3433/2023_universal_service_report-final_rev041525.pdf

the application; and (2) stress the benefits of CAP in assisting the customer if they are eligible for the program. (CAUSE-PA St. No. 1-SR, p. 26.) Please respond.

A. PPL Electric is willing to evaluate its call scripting for customers applying for CAP and to incorporate an advisement that a hold will be placed on the account for them to complete the application. The Company also could provide information about the benefits of OnTrack as part of that call scripting.

Q. Mr. Cicero also recommends that PPL Electric conduct a monthly check on whether average bill is better than PIP for the average bill customers, given that we do a monthly check to see if PIP is better than average bill for the PIP customers. (CAUSE-PA St. No. 1-SR, p. 28.) Do you agree with this recommendation?

A. After consideration, the Company is willing to agree to this recommendation. However, the Company needs additional time to update this process, so PPL Electric should only be required to implement this recommendation within 6 months of the Commission's Final Order in this proceeding.

Q. Mr. Cicero also clarifies that the elimination of the 5-year lookback would only be for households that received baseload measures, not full weatherization. (CAUSE-PA St. No. 1-SR, p. 35.) With that clarification, do you still oppose this recommendation?

A No. I had interpreted Mr. Cicero's original recommendation as applying to households that received full cost jobs. With this clarification, PPL Electric is willing to implement his proposal.

Q. Regarding medical certificates, Mr. Cicero maintains his recommendation that PPL review its call scripting and training materials to ensure that they correctly inform customers about medical certificates. (CAUSE-PA St. No. 1-SR, p. 26.) What is your response?

A. PPL Electric continues to disagree that its existing call scripting and training materials are lacking. However, the Company can agree to undertake a further review and make changes if necessary.

Q. Mr. Cicero also suggests that language could be added to the Company's bills that provides information about medical certificates or encourages the customer to reach out to PPL Electric to negotiate a payment arrangement or enroll in an assistance program. (CAUSE-PA St. No. 1-SR, p. 47.) Do you support this proposal?

A. No. PPL Electric already provides information to customers about medical certificates through several channels, including its website. Likewise, the Company actively encourages customers to negotiate payment arrangements or enroll in assistance programs as part of its collections process. PPL Electric also markets its assistance programs through several means, including electronic communications, social media posts, direct mail, partnerships with

community based organizations and in person outreach events. Moreover, the Company's bills provide the information required under the Commission's regulations, so no changes are necessary. Reworking the bill for all residential customers to incorporate these points should not be undertaken unless the added expense is worth a quantifiable benefit. Mr. Cicero presents no such analysis. Thus, Mr. Cicero's proposal should be denied.

Q. Mr. Cicero also takes issue with the Company's policy of applying security deposit refunds to confirmed low income customers' past due balances. (CAUSE-PA St. No. 1-SR, pp. 52-53.) Do you have any response?

A. PPL Electric will update its policy to give confirmed low income customers the option of whether to apply the refund to their bills or have them refunded to them directly, regardless of whether they have a past due balance, are enrolled in CAP, or have a payment arrangement.

Q. SEF Witness Costlow asserts that your position is that "LIURP funding and budget issues may only be addressed in a USECP proceeding and not in a base rate case." (SEF St. No. 1-SR, p. 2.) Is his characterization of your position correct?

A. No. I said that changes to the Universal Service and Energy Conservation Plan ("USECP") programs "should be" addressed in the USECP and that these issues are "best addressed in the context of the Company's USECP proceeding, where any interested parties and stakeholders can be heard on substantive changes to the Commission-approved USECP programs, including their design, operation, and funding." (PPL Electric St. No. 18-R, pp.

51-51.) Regardless, as noted in my surrebuttal testimony, PPL Electric is willing to consider a reasonable increase to its annual LIURP budget as part of this proceeding. (*See* PPL Electric St. No. 18-SR, p. 2.)

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL ELECTRIC STATEMENT NO. 21-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
JASON HUNT
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Rejoinder Regarding Economic Development**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Jason Hunt. My business address is 320 Market Street, 4th Floor, Strawberry Square, Harrisburg, Pennsylvania 17101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation as Manager of Business and Economic Development, supporting PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted direct testimony on behalf of the Company, PPL Electric Statement No. 21 and rebuttal testimony, PPL Electric Statement No. 21-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to the surrebuttal testimony of Office of Consumer Advocate ("OCA") Witness Morgan (OCA St. 1SR) concerning the Company's economic development proposal.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. No

II. ECONOMIC DEVELOPMENT

Q. OCA Witness Morgan argues that a utility "donat[ing] funds for the recruitment and activities related to seeking out and bringing new and expanding businesses to its service area" is a "proposition that places an enormous burden on the utility's capital resources which would take away resources that should be used for the development of the electric grid and investments in infrastructure." (OCA St. 1SR, pp. 11-12.) Do you agree?

A. No. The Opportunity Pennsylvania Program is designed to invest in the communities served by PPL Electric to support long-term economic development. These investments are not charitable donations. They are strategic efforts to strengthen the economic health and well-being of the communities the company serves. A thriving local economy benefits all customers by creating a virtuous cycle where communities grow, customers have more employment opportunities, the grid is more fully utilized, and communities, customers, and the Company are all better off.

It is not entirely clear what "enormous burden" Mr. Morgan refers to in his statement. It seems unlikely that this proposal, which is 0.1% of the Company's total request, will pose such a burden. Regardless, PPL Electric's proposed Opportunity Pennsylvania Program is intentionally limited in scope, with an annual budget of just $400,000. It will not divert resources from PPL Electric's capital investments.

In addition, at no time has the Company communicated that the Opportunity Pennsylvania Program funds are to be used to "seek out and bring new and expanding businesses to the service area." Instead, these funds are to encourage communities to undertake site-preparation activities to improve their attractiveness to prospective employers, and to support them in seeking further funding for such activities. Community and regional economic development organizations across our service area already partner with the state to market themselves to prospective employers. The Opportunity Pennsylvania Program is meant to address a different challenge—the shortage of ready-to-develop sites, or "product," that these organizations can offer to potential investors. As I mentioned in my direct testimony, the experience of the Company's affiliate utilities in Kentucky indicates that a relatively modest investment in site readiness by the utility can be used to leverage significant public funding that will position a community to successfully attract significant business investment.

Q. Mr. Morgan also alleges that "it is not clear the type of state and federal funding PPL Electric would be providing assistance to secure." (OCA St. 1SR, p. 12.) Please respond.

A. As noted in my direct testimony, rebuttal testimony, and discovery responses, the PA SITES program is the main state funding program that PPL Electric is focused on assisting communities to access via the support of the Opportunity Pennsylvania Program. However, the Opportunity Pennsylvania Program does not solely intend to help the communities in the Company's service territory access state funding. It also intends to catalyze investment in

important site readiness work necessary to attract new employers through the program's reimbursement grants. This work will make communities' applications for any kind of site preparation programs which the state or federal government currently offers, or may offer in the future, more compelling. The purpose of the Company's proposal is to be flexible in helping communities to bring new sites to market. It is designed to allow them to leverage state grant and loan funding that exists today, but is not limited to only specific funding sources, as these can change over time. The work it is intended to reimburse is foundational to bringing sites to market. Such work will be useful with or without state or federal funding sources.

Q. Mr. Morgan further asserts that it is not clear "whether projects being pursued are primarily electric utility-related projects or what PPL Electric's funding of technical assistance is intending to secure." (OCA St. 1SR, pp. 12-13.) Could you please clarify?

A. It is not clear what Mr. Morgan means by "projects." If he means the ultimate end users of the sites prepared by our communities, these entities cannot be known in advance but are expected to be businesses that will be PPL Electric customers and that will employ residents of the communities that PPL Electric serves.

Further, to clarify, the goal of the Company's proposal is to support communities in laying the foundation for attracting business investment by improving site readiness. Attracting significant business investment is a nationally competitive process. Companies choosing where to expand look for locations that are prepared and can meet their needs, often

under tight timelines. Communities that invest in site preparation are far more likely to secure these projects than those that do not. If the communities PPL Electric serves fail to invest in site readiness, employers will choose other locations.

In conclusion, the Opportunity Pennsylvania Program is not about directly recruiting employers. It is about partnering with communities to prepare land and strengthen their competitiveness, so they can attract investments that enhance quality of life for their residents—who are, in turn, the Company's customers.

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL ELECTRIC STATEMENT NO. 22-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
PP&L Industrial Customer Alliance	:	C-2025-3058271
Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
SHARON LESKOWSKY
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

Topics: **Historic Test Year (HTY) Schedules**
Infrastructure Investment & Jobs Act (IIJA) Cost Amortization

Dated: February 13, 2026

31972989v1

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Sharon Leskowsky, and my business address is 645 Hamilton Street, Suite 9, Allentown, PA 18101.

Q. By whom are you employed and in what capacity?

A. I am employed as Assistant Controller by PPL Services Corporation, which is an affiliate of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") and is a subsidiary of PPL Corporation. I note that my prior rounds of testimony misidentified my employer as PPL Corporation.

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted direct testimony on behalf of the Company, PPL Electric Statement No. 22 and rebuttal testimony, PPL Electric Statement No. 22-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to note a correction to Schedule D-5 of Exhibit Historic 1 and respond to Office of Consumer Advocate ("OCA") Witness Morgan regarding the Company's regulatory asset for the incremental expenses associated with the Infrastructure Investment & Jobs Act ("IIJA").

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. No.

II. HISTORIC TEST YEAR (HTY) SCHEDULES

Q. You sponsored Schedule D-5 of Exhibit Historic 1, which concerns the Company's *pro forma* adjustment to wages and benefits. As part of reviewing that schedule more recently, have you identified any corrections that need to be made?

A. Yes. I identified that the Historic Test Year (HTY) D-5 wage adjustment included wages associated with the Storm Damage Expense Rider (SDER). Removing those wages increases the *pro forma* adjustment on Line No. 8 by approximately $1,338,000 (i.e., approximately $4.445 million instead of the $3.107 million stated in the schedule). I note that those figures are for both transmission and distribution operations. Approximately $1,226,010 of the $1,338,000 is allocated to PPL Electric's distribution operations. This update does not change the calculation of lag days in the HTY CWC, so the impacts are isolated to the HTY.

III. INFRASTRUCTURE INVESTMENT & JOBS ACT (IIJA) COST AMORTIZATION

Q. OCA Witness Morgan claims that PPL Electric did not have authority per ASC 980 to record the IIJA incremental costs as a regulatory asset. (OCA St. 1SR, pp. 15-17.) What is your response?

A. Foremost, I note that Mr. Morgan omits any mention of how these costs directly led to ratepayer benefits and how the Commission's *July 2023 Order* incorporated the OCA's proposed conditions for establishment of these regulatory assets. Moreover, Mr. Morgan's position, if correct, essentially discourages utilities from pursuing these grants, for even if the utilities were successful in securing the grants, OCA would oppose the deferred expenses necessary to obtain them.

IV. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

PPL ELECTRIC STATEMENT NO. 23-RJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164
Coalition for Affordable Utility Services and	:	C-2025-3057844
Energy Efficiency in Pennsylvania	:	
Office of Small Business Advocate	:	C-2025-3057889
Brad and Jennifer Woolley	:	C-2025-3057946
Office of Consumer Advocate	:	C-2025-3058130
Joint Solar Advocates	:	C-2025-3058251
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Convergent Energy and Power LP	:	C-2025-3058300
Rik Bhattacharyya	:	C-2025-3058846
Safiyah Junaid	:	C-2025-3058982
Stacey Kimmel-Smith	:	C-2025-3059151
John Gadomski	:	C-2025-3059330
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

REJOINDER TESTIMONY OF
VINCENT POPLASKI
ON BEHALF OF
PPL ELECTRIC UTILITIES CORPORATION

PUBLIC VERSION

Topics: **Incentive Compensation Expense**

Dated: February 13, 2026

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Vincent Poplaski. My business address is Two City Center, 645 Hamilton Street, 6th Floor, Allentown, PA 18101.

Q. By whom are you employed and in what capacity?

A. I am Vice President of Total Rewards for PPL Services Corporation, which provides services to PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. Have you previously filed testimony in this matter?

A. Yes, I previously submitted rebuttal testimony, PPL Electric Statement No. 23-R.

Q. What is the purpose of your rejoinder testimony?

A. The purpose of my rejoinder testimony is to respond to the surrebuttal testimony of Office of Consumer Advocate ("OCA") Witness Morgan (OCA St. 1SR) concerning the Company's incentive compensation expense.

Q. Have you prepared any exhibits in support of your rejoinder testimony?

A. No, I have not.

II. INCENTIVE COMPENSATION EXPENSE

Q. Before addressing OCA Witness Morgan's surrebuttal testimony, do you have any updates regarding the long-term sustainability metrics set for 2026 and 2027 performance unit ("PU") grants under the Company's long-term incentive compensation plan?

A. Yes. As observed in my rebuttal testimony, the long-term sustainability metrics for the 2026 PU award grants covering the 2026, 2027, and 2028 performance period were expected to be finalized by January 29, 2026.[1] They were in fact finalized and approved on January 29, 2026. **[BEGIN CONFIDENTIAL]** [redacted] **[END CONFIDENTIAL]** As previously noted, these metrics align executive compensation with improvements in operational performance outcomes, thereby further supporting the Company's recovery of the associated expenses as part of this base rate case.

Q. Mr. Morgan contends that PPL Electric should be denied recovery of 100% of the Restricted Stock Units ("RSUs") because, according to him, the Company did not

[1] On page 4 of my rebuttal testimony, I state that the "long-term sustainability metrics for the 2026 and 2027 awards are expected to be finalized by January 29, 2026." To clarify, I was referencing the metrics for the 2026 PU award grants covering the 2026, 2027, and 2028 performance period, not the 2027 PU award grants.

provide the "data" necessary for him "to revise [his] testimony." (OCA St. 1SR, p. 7.) Do you agree?

A. No. First, the discovery request referenced by Mr. Morgan was a Bureau of Investigation and Enforcement ("I&E") discovery request, not an OCA discovery request. Notably, I&E has had no trouble responding to the Company's rebuttal testimony on RSUs and, in fact, has accepted that PPL should be permitted to recover those costs. (*See* I&E St. No. 2-SR, p. 18.) Therefore, the Pennsylvania Public Utility Commission should reject Mr. Morgan's position and grant the Company rate recovery of 100% of the RSUs.

III. CONCLUSION

Q. Does this conclude your rejoinder testimony?

A. Yes, it does.

WITNESS: Joseph Lookup
Charles Schram

PPL Electric Utilities Corporation
Response to the Set I Data Requests of
Eric Joseph Epstein
Dated November 17, 2025
Docket No. R-2025-3057164

EE I-3	Please provide the expected customer demand levels, and the expected year of need for data centers in PPL's rate territory from 2025 to 2035.
PPL Electric Response	See response to OCA VIII-1.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set II Data Requests of
Eric Joseph Epstein
Dated November 24, 2025
Docket No. R-2025-3057164

EE II-6

"While that generation could be built by existing independent producers or the new joint venture, PPL notably said it could also be developed by PPL Electric Utilities 'if permitted.' PPL Corporation is today a fully regulated utility holding company with no competitive generation assets."

Please provide PPL EU's plans to transition to generating energy.

PPL Electric Response

PPL Electric has no immediate plans to transition to generating energy. Rather, the Company has been active in the ongoing public discussion regarding the resource adequacy challenges PJM will face in the near future. PPL Electric has advocated that there is a role for electric distribution companies ("EDC") in solving the resource adequacy issue. However, the Company has made clear that there would need to be legislative change before EDCs could include generating assets in rates.

WITNESS: Bethany L. Johnson

PPL Electric Utilities Corporation
Response to the Set III Data Requests of
Eric Joseph Epstein
Dated December 2, 2025
Docket No. R-2025-3057164

EE III-1

Please provide the cost of legal services billed by Post and Schell and **approved** by PPL for administrative costs, food and lodging, parking, legal fees, and transportation, relating to the following Distribution cases:

1a) Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation, Docket No. R-2010-2161694.

1b) Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation Supplement No. 118 to Tariff - Electric Pa. P.U.C. No. 201, Docket No. R-2012-229057.

1c) Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation, Docket No. R-2015-2469275.

PPL Electric Response

As agreed to by the Company and Mr. Epstein, the Company will respond to the following requests in lieu of the as-propounded Epstein Set III, Nos. 1 through 8:

1. Please provide the amount in legal costs that make up the Company's rate case expense claim in this proceeding.
2. Please explain why PPL Electric retained Post & Schell to represent the Company in this rate case, including any metrics that the Company used as part of that determination.
3. Please explain whether PPL Electric issued an RFP as part of selecting its legal counsel for this rate case.

    1. As provided in I&E-RE-10-D Attachment 9, the Company's request for rate case expense in PPL Electric Fully Projected Future Exhibit 1 Scheduled D-6 includes $1,500,000 in legal expenses.

2. PPL reviews the performance of all vendors, including law firms, on an ongoing basis. PPL evaluates the firm's effectiveness in representing the Company and achieving the Company's objectives at a reasonable cost. Legal services provided by Post & Schell, P.C. and all other outside legal counsel are provided pursuant to the ongoing management, oversight, and direction from PPL Electric and PPL's Office of General Counsel.

   The attorneys at Post & Schell, P.C. have represented PPL Electric in rate proceedings for many years. Post & Schell, P.C. has extensive knowledge of all aspects of rate case proceedings and is recognized as one of the preeminent regulatory law firms in the public utility field.

3. No.

I&E Statement No. 1
Witness: Zachari Walker

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Direct Testimony

of

Zachari Walker

Bureau of Investigation and Enforcement

Concerning:

OPERATING AND MAINTENANCE EXPENSES

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INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Zachari Walker, and my business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission (Commission or PUC) in the Bureau of Investigation & Enforcement (I&E) as a Fixed Utility Financial Analyst.

Q. WHAT IS YOUR EDUCATION AND EMPLOYMENT BACKGROUND?

A. My education and employment background is attached as Appendix A.

Q. PLEASE DESCRIBE THE ROLE OF I&E IN RATE PROCEEDINGS.

A. I&E is responsible for representing the public interest in rate and other proceedings before the Commission. I&E's analysis in these proceedings is based on its responsibility to represent the public interest. This responsibility requires the balancing of the interests of the ratepayers, the regulated utility, and the regulated community as a whole.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. The purpose of my direct testimony is to review the base rate filing of PPL Electric Utilities Corporation (PPL Electric or Company), and recommend adjustments to the Company's proposed operating and maintenance (O&M) expenses and rate base for the fully projected future test year (FPFTY) ending June 30, 2027.[1]

Q. DOES YOUR DIRECT TESTIMONY INCLUDE AN EXHIBIT?

A. Yes. I&E Exhibit No. 1 contains schedules that support my direct testimony.

Q. WHAT ARE THE TEST YEARS USED BY THE COMPANY IN THIS PROCEEDING?

A. PPL Electric uses the twelve months ended June 30, 2025, as the historic test year (HTY), the twelve months ending June 30, 2026, as the future test year (FTY), and the twelve months ending June 30, 2027, as the FPFTY.[2]

Q. PLEASE SUMMARIZE THE COMPANY'S REQUESTED REVENUE INCREASE.

A. The Company's base rate case was filed on September 30, 2025, with a total requested increase of $356,271,000 to the claimed jurisdictional present rate

[1] PPL Electric Volume VIII, Statement No. 6, p. 2.
[2] PPL Electric Volume VIII, Statement No. 6, p. 4.

revenues of $1,065,901,000 resulting in an overall revenue requirement of $1,422,173,000.[3]

Q. PLEASE SUMMARIZE YOUR RECOMMENDED ADJUSTMENTS.

A. The following table summarizes my recommended adjustments:

	PPL Electric FPFTY Claim	I&E Recommended Allowance	I&E Adjustment
O&M Expenses:			
Rate Case Expense	$741,000	$437,000	($304,000)
Storm Damage Expense	$42,500,000	$32,506,000	($9,994,000)
Bank Charges	$900,000	$512,000	($388,000)
Company Sponsorships	$28,000	$0	($28,000)
Membership Dues and Subscriptions	$2,800,000	$0	($2,800,000)
Vegetation Management Expense	$49,999,000	$34,420,000	($15,579,000)
Total O&M Adjustments			**($29,093,000)**

SUMMARY OF I&E'S OVERALL POSITION

Q. WHAT IS I&E'S TOTAL RECOMMENDED REVENUE REQUIREMENT?

A. I&E's total recommended revenue requirement for PPL Electric is $1,324,779,000. This recommended revenue requirement represents an increase of $258,878,000 to the claim for present rate revenues of $1,065,901,000. This total recommended allowance incorporates my adjustments made in this testimony

[3] PPL Electric Volume VII, Schedule D-1.

to O&M expenses, and those made in the testimony of I&E witnesses Christopher Keller[4] and Drew Breuner.[5]

A calculation of the I&E recommended revenue requirement is shown in the table below:

PPL Electric Utilities Corporation		TABLE I			
R-2025-3057164		INCOME SUMMARY			
	6/30/27	INVESTIGATION & ENFORCEMENT			
	Proforma	[			]
	Present Rates	Adjustments	Present Rates	Allowances	Proposed
	$	$	$	$	$
Operating Revenue	1,065,901,000	0	1,065,901,000	258,877,864	1,324,778,864
Deductions:					
O&M Expenses	431,939,000	-38,454,001	393,484,999	4,323,260	397,808,259
Depreciation	289,596,000	0	289,596,000		289,596,000
Taxes, Other	68,847,000	-2,368,000	66,479,000	15,763,177	82,242,177
Income Taxes:					
Current State	-11,274,000	2,711,875	-8,562,125	17,288,499	8,726,374
Current Federal	-24,372,000	7,296,441	-17,075,559	46,515,615	29,440,056
Deferred Taxes	53,732,000	0	53,732,000		53,732,000
ITC	-15,000	0	-15,000		-15,000
Total Deductions	808,453,000	-30,813,685	777,639,315	83,890,551	861,529,866
Income Available	257,448,000	30,813,685	288,261,685	174,987,312	463,248,997
				174,987,313	463,248,998
Measure of Value	5,817,887,000	-5,478,000	5,812,409,000	-1	5,812,409,000
Rate of Return	4.43%		4.96%		7.97%

[4] I&E Statement No. 2.
[5] I&E Statement No. 3.

RATE CASE EXPENSE

Q. BRIEFLY DESCRIBE THE NATURE AND TYPES OF EXPENDITURES TYPICALLY ALLOWED AS PART OF A REGULATED UTILITY'S OVERALL RATE CASE EXPENSE.

A. The nature and types of individual expenditures that comprise a regulated utility's allowable claim for rate case expense are those directly incurred to compile, present, and defend a utility's request for a base rate increase before the Commission. The actual expenditures and estimated costs typically found in an allowable rate case expense claim include legal fees for outside counsel, fees to outside consultants, and the cost of printing, document assembly, and postage.

Q. HOW HAS THE COMMISSION TRADITIONALLY TREATED RATE CASE EXPENSE FOR RATEMAKING PURPOSES?

A. The Commission has historically stated that it considers prudently incurred rate case expense as an ongoing expense, occurring at irregular intervals, related to the rendering of utility service. The Commission has also cited the importance of considering the involved utility's history regarding the frequency of rate case filings as an essential element in determining the normalized level of rate case expense for ratemaking purposes.[6]

[6] "A Guide to Utility Ratemaking," by James H. Cawley and Norman J. Kennard (2018 Edition), p. 112, https://www.puc.pa.gov/General/publications_reports/pdf/Ratemaking_Guide2018.pdf, accessed December 10, 2025.

Q. HOW IS THE FREQUENCY OF RATE CASE FILINGS DETERMINED?

A. The frequency is determined by calculating the average number of months between the filing dates of a utility's recently filed base rate cases.

Q. WHAT IS THE COMPANY'S CLAIM FOR RATE CASE EXPENSE?

A. PPL Electric's total rate case expense claim is $741,000.[7]

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM?

A. The Company's claim is based on estimated total rate case expenses of $2,222,000[8] expensed over its anticipated three-year interval between the instant proceeding and the Company's next base rate filing.[9] The result is PPL Electric's proposed annual expense amount of $741,000.[10]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR RATE CASE EXPENSE?

A. I recommend a normalized annual allowance of $437,000 for rate case expense, or a reduction of $304,000 ($741,000 - $437,000) for the Company's claim.

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7 PPL Electric Volume VII, Schedule D-6.
8 PPL Electric Volume VII, Schedule D-6.
9 I&E Exhibit No. 1, Schedule 1, p. 3.
10 PPL Electric Volume VII, Schedule D-6.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation is based on adjusting the normalization period to match the historic average base rate case filing frequency of 61 months as detailed below.

Q. PLEASE EXPLAIN YOUR RECOMMENDED ADJUSTMENT TO THE NORMALIZATION PERIOD.

A. The Company's historic filing frequency does not support a three-year recovery period for rate case expense. The Company's three most recent base rate case filing dates and corresponding details for the current filing are as follows:

Docket No.	Date Filed[11]	Filing Interval
R-2025-3057164	June 30, 2025	123 months
R-2015-2469275	March 31, 2015	36 months
R-2012-2290597	March 30, 2012	24 months
R-2010-2161694	March 31, 2010	

Including the current rate case, filed on June 30, 2025, the average historic filing frequency is 61 months [(123 months + 36 months + 24 months) ÷ 3]. Therefore, I recommend the 61-month average historic filing frequency be used as the normalization period, consistent with the Commission's emphasis on the importance of considering the utility's history of rate case filings when determining the normalization period of rate case expenses. Normalizing the total claim over the average historic filing frequency of 61 months yields my

[11] I&E Exhibit No. 1, Schedule 1, p. 2.

recommended FPFTY allowance of $437,000 [($2,222,000 ÷ 61 months) x 12 months] for rate case expense. My recommended FPFTY allowance represents a reduction of $304,000 ($741,000 - $437,000) to the Company's FPFTY claimed rate case expense.

Q. HAS PPL ELECTRIC PREVIOUSLY BEEN GRANTED A NORMALIZATION PERIOD BASED ON SPECULATION OF FUTURE RATE CASE FILINGS?

A. Yes. In 2012, the Commission granted PPL Electric permission to normalize its rate case expense over a 24-month period based on the expected timing of future base rate case filings.[12] That base rate case was filed on March 30, 2012; however, the Company did not file its next rate case until March 31, 2015, which was 36 months after the 2012 rate case filing. I&E's recommended normalization period in the 2012 proceeding was a 32-month interval based on PPL Electric's historic filing frequency.[13] I&E's recommendation in that instance produced a much more accurate result than the Company's stated future intention to file a rate case.

[12] *Pa. PUC v. PPL Electric Utilities Corporation*, Docket No. R-2012-2290597, pp. 47-48 (Order Entered December 28, 2012).

[13] I&E Statement No. 2, pp. 13-14 at Docket No. R-2012-2290597.

Q. ARE THERE ANY RECENT COMMISSION DECISIONS THAT SUPPORT YOUR RECOMMENDATION FOR A RATE CASE FILING INTERVAL BASED ON HISTORIC FILING FREQUENCY?

A. Yes. The following six cases resulted in the Commission using each utility's historic average filing frequency.

First, in a base rate case filed by Emporium Water Company, the Commission adopted I&E's recommended historic filing frequency finding in favor of I&E's recommended five-year normalization based on historic average filing frequency that was rounded down from 64 months.[14]

Second, in a 2016 base rate case filed by the City of DuBois the Commission agreed with I&E's recommendation to use an historic filing frequency finding in favor of I&E's recommended 64-month normalization which matched the actual historic filing frequency.[15]

Third, in Columbia Gas of Pennsylvania, Inc.'s (Columbia) 2020 base rate case filing, the Commission held that the normalization period should align with the frequency of historic filings rather than Columbia's stated intent to file its subsequent rate case.[16]

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[14] *Pa. PUC v. Emporium Water Company*, Docket No. R-2014-2402324, p. 50 (Order Entered January 28, 2015).

[15] *Pa. PUC v. City of DuBois - Bureau of Water*, Docket No. R-2016-2554150, pp. 65-66 (Order Entered March 28, 2017); *PA PUC v. City of DuBois - Bureau of Water*, Docket No. R-2016-2554150, p. 13 (Order Entered May 18, 2017).

[16] *Pa. PUC v. Columbia Gas,* Docket No. R-2020-3018835, Opinion and Order, pp. 78-79 (Order Entered February 19, 2021).

Fourth, in PECO Energy Company – Gas Division's (PECO Gas) 2020 base rate filing, the Commission granted I&E's recommended five-year normalization period rather than PECO Gas' claim based on a three-year period because the Commission determined a normalization period based on actual historic filing frequency is more reliable than future speculation.[17]

Fifth, in a base rate case filed by Philadelphia Gas Works' (PGW) in 2023, the Commission agreed with I&E's recommended 53-month normalization period rather than PGW's claim based on a three-year period because the Commission granted a normalization period based on actual historic filing frequency and not based on PGW's future intention to file a rate case.[18]

Finally, in the most recent base rate case filed by the Columbia Water Company in 2023, the Commission held that the normalization period should align with the historic filing frequency rather than that company's intent to file its next rate case, and that the intent to file a base rate case does not justify deviating from the Commission's practice of relying on historic filing frequency.[19]

[17] *Pa. PUC v. PECO Energy Company (Gas Division)*, Docket No. R-2020-3018929, Opinion and Order, p. 119 (Order Entered June 22, 2021).

[18] *Pa. PUC v. Philadelphia Gas Works*, Docket No. R-2023-3037933, Opinion and Order, pp. 65-66 (Order Entered November 9, 2023).

[19] *Pa. PUC v. Columbia Water Company*, Docket No. R-2023-3040258, Opinion and Order, p. 34 (Order Entered January 18, 2024).

Q. GIVEN THESE COMMISSION ORDERS AND THE COMPANY'S FILING HISTORY, IS THE CLAIMED 36-MONTH RECOVERY PERIOD REASONABLE?

A. No. As explained above, the Company's demonstrated historic filing frequency is 61 months, therefore, normalizing the total claims over this average historic filing frequency is more appropriate.

STORM DAMAGE EXPENSE

Storm Damage Expense in Base Rates

Q. WHAT IS THE COMPANY PROPOSING FOR STORM DAMAGE EXPENSE?

A. The Company is proposing: (1) to increase the baseline for Commission-reportable storm damage expenses included in the Storm Damage Expense Rider (SDER) to $32,000,000;[20] (2) to recover a regulatory asset through a three-year amortization of $11,336,000, or $3,779,000 ($11,336,000 ÷ 3 years) annually, for SDER-eligible storm costs incurred in excess of the SDER cap;[21] (3) to modify the SDER mechanism to recover an additional $10,500,000 for expenses related to non-reportable storms that were previously recovered through base rates;[22] and (4) to

[20] PPL Electric Statement No. 13, p. 11.
[21] PPL Electric Statement No. 13, pp. 11-12.
[22] PPL Electric Statement No. 13, p. 12.

recover deferred expenses of $12,366,000, or $4,122,000 ($12,366,000 ÷ 3 years) annually, related to an extraordinary storm in February 2024.[23]

PPL Electric is proposing to establish a new baseline of $42,500,000 for the SDER to be recovered in base rates.[24] The proposed new SDER baseline includes $32,000,000 for Commission-reportable storm damage expenses and $10,500,000 for non-reportable storm damage expenses.[25]

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM?

A. PPL Electric opines that without the acceptance of these proposals, the Company cannot optimize its expense budget and will suffer financially because of storms due to recovery of these expenses being delayed for years.[26]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR STORM DAMAGES EXPENSE?

A. First, I recommend that the Commission deny the Company's proposal to include non-reportable storm-related expenses of $10,500,000 in the SDER and instead

[23] PPL Electric Statement No. 13, p. 14.
[24] PPL Electric Exhibit GEO-1, p. 369.
[25] PPL Electric Statement No. 13, pp. 11-12.
[26] PPL Electric Statement No. 13, p. 13.

continue to allow these expenses to be recovered in base rates.

Next, I recommend the Commission require the Company to clarify the language in the tariff regarding a mandatory three-year recovery period for major storms to accurately indicate that this recovery period only applies to storms recovered via the SDER and not residual balances when the SDER resets to zero at a base rate proceeding. The inclusion of this term is misleading as the SDER no longer controls recovery of residual regulatory assets when the SDER is reset. Using the three-year amortization period subsequent to the last base rate case in 2015 resulted in the Company recovering fully amortized amounts in base rates for a minimum of seven years beyond full amortization. Residual regulatory assets from either not fully recovered SDER major storms or for amounts exceeding the revenue cap on the SDER should be recovered over the period established by the historic filing interval. As amortized expenses, these recoveries would continue through the next base rate proceeding if that occurred in an interval shorter than currently predicted by the Company filing historic filing interval. Therefore, I recommend the Commission require the Company to use the historical filing frequency, as explained above,[27] to determine the appropriate amortization period, and thus the reasonable expense level for recovery of the $11,336,000 expenses over the SDER cap. Using the historical average filing frequency of 61 months

[27] I&E Statement No. 1, pp. 7-8.

results in my recommended annual amortization of the expenses over the SDER cap of $2,230,000 [($11,336,000 ÷ 61 months) x 12 months].

Likewise, I recommend an adjustment to the unamortized expense balance from the February 2024 storm. Since a third of the expenses related to the February 2024 storm were included in the 2025 SDER calendar year, that leaves the remaining balance of $8,244,000 [($12,366,000[28] ÷ 3 years) x 2] to be amortized going forward. Using the historic filing frequency as explained in the rate case expense section above, my recommended allowance for the amortized expense included in the SDER is $1,622,000 [($8,444,000 ÷ 61 months) x 12 months].

To determine the total SDER baseline, I recommend that the three-year historical average of reportable storm expenses be used in conjunction with the amortized amounts for the expenses over the SDER cap of $2,230,000 and the February 2024 storm damage expenses of $1,622,000 to determine the reasonable SDER allowance as I explain next.

In response to I&E-RE-V-1, the Company provided the historic storm damage expense levels.[29] Using the three-year historical average for 2023, 2024, and the HTY storm damage expense of $18,154,000 to be included in the SDER prior to adding the amortized expenses. A calculation of this three-year average is shown below:

[28] PPL Electric Statement No. 13, p. 14.
[29] I&E Exhibit No. 1, Schedule 2.

	2023	2024	HTY
Storm Damage Expense	$10,351,000	$14,915,000	$29,196,000
Three-Year Historical Expense Total			$54,462,000
Three-Year Historical Average Expense			$18,154,000

Including the level of residual amounts subject to amortization, I recommend the reportable storm expenses included in the SDER be capped at $22,006,000 ($2,230,000 + $1,622,000 + $18,154,000).

Including the $10,500,000 non-reportable storm damage expenses and my recommended SDER reportable storm expense cap of $22,006,000, I recommend an allowance of $32,506,000 ($10,500,000 + $22,006,000) for storm damage expense to be recovered through base rates. My recommended allowance represents a reduction of $9,994,000 ($42,500,000 - $32,506,000) to the Company's FPFTY storm damage expense claim of $42,500,000 in base rates.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. To start with, the SDER was never intended to provide guaranteed dollar-for-dollar recovery of all storm expenses, and it should not be expanded to do so now. Expenses for non-reportable storms at an estimated annual amount of $10,500,000 are part of the normal cost of doing business. The SDER was intended to protect the Company from larger and more volatile storms, not normal weather conditions.

Likewise, my recommendations above serve to estimate a reasonable level of storm damage expense to be included in base rates that does not preclude the Company from seeking recovery of Commission-reportable storm damage expenses that exceed the cap in future rate cases. At the same time, it does not build inappropriate expense levels into rates.

Additionally, as stated in PPL Electric witness Joseph Lookup's direct testimony, the Company is proactively hardening the distribution system through various programs including the Company's Commission-approved $203,000,000 capital spending increase[30] to its Long-Term Infrastructure Investment Plan (LTIIP).[31] Because the Company is hardening the distribution system, as intended, the magnitude of the Company's projected increase is unreasonable.

Therefore, my recommended allowance of $22,006,000 for reportable storm damage expense in base rates to establish the baseline for the SDER and $10,500,000 for non-reportable storms to be recovered directly in base rates, a total of $32,506,000 ($10,500,000 + $22,006,000), is reasonable. It would not affect the Company's opportunity to request recovery of expenses in excess of the SDER cap and residual major storm amortizations in a future rate case.

[30] PPL Electric Part III of Filing Requirements, Attachment III-F-1a, p. 47.
[31] PPL Electric Statement No. 16, pp. 12-14.

Q. DOES YOUR ARGUMENT FOR THE USE OF THE COMPANY'S HISTORIC FILING FREQUENCY TO DETERMINE THE APPROPRIATE AMORTIZATION PERIOD FOR RESIDUAL REGULATORY ASSETS VIOLATE THE SDER REQUIREMENTS?

A. No. In mentioning the recovery of amortized expenses past the anticipated recovery period, I am emphasizing the importance of considering the historic filing frequency when determining appropriate expense levels for amortization. Ratepayers are not protected from the Company overrecovering amortized expenses and therefore must be protected in advance. By using the historic filing frequency to determine the recovery period of residual expenses, the Company is not precluded from recovering just and reasonable expenses and the ratepayers' risk of the Company overrecovering these expenses is mitigated. Once the rider has been reset to zero at a base rate proceeding, those residual amounts are no longer SDER recovered items but are instead conventional regulatory assets subject to analysis for recommendation of an appropriate amortization period.

SDER - Rider Recovery

Q. DO YOU HAVE ANY ADDITIONAL RECOMMENDATIONS RELATED TO THE SDER?

A. Yes. PPL Electric has added language to its tariff that states, "[t]he Company will consider storm damage expenses exceeding 5% of annual distribution net income

as extraordinary for SDER recovery purposes."[32] I recommend the Commission require the Company to remove this added language as existing criteria establishes a baseline for storms to be recovered over the SDER specified three-year rider recovery period. Adding this additional limit could result in large single-year rider recovery of storm damage expenses that would currently be designated major storms subject to the three-year rider recovery period.

BANK CHARGES

Q. WHAT IS THE COMPANY'S CLAIM FOR BANK CHARGES?

A. In response to I&E-RE-I-12-D, Part B, PPL Electric identified its FPFTY claim of $900,000 for outside service employed costs related to bank charges.[33]

Q. WHAT IS THE BASIS FOR PPL ELECTRIC'S CLAIM FOR BANK CHARGES?

A. In response to I&E-RE-I-12-D, Part B, the Company stated that the bank charges represent costs incurred for the Company's financing activities, allocated based on historical allocation percentages as provided in filing requirement II-D-8 of the Company's Cost Allocation Manual.[34] Additionally, in the accompanying

[32] PPL Electric Exhibit GEO-1, p. 369.
[33] I&E Exhibit No. 1, Schedule 3, p. 2.
[34] I&E Exhibit No. 1, Schedule 3, p. 2.

attachment, the Company identifies various historical transactions and bank credits.[35]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDED ALLOWANCE FOR BANK CHARGES?

A. I recommend an allowance of $512,000, or a reduction of $388,000 ($900,000 - $512,000) to the Company's claim. My recommendation represents the three-year historical net average of the annual fiscal year bank charges incurred and bank credits received, calculated using the data provided in I&E-RE-I-12-D Attachment 1 – Part B.[36] The calculation is shown below:[37]

		FY 2023	FY 2024	HTY
1	Charges Incurred	$310,000	$691,000	$716,000
2	Bank Credit	$0	($95,000)	($87,000)
3	Net Annual Total (Line 1 + Line 2)	$310,000	$596,000	$629,000
4	3-Year Historical Net Average (Sum of Line 3 ÷ 3)			$512,000
5	PPL Electric FPFTY Claim			$900,000
6	I&E Recommended Adjustment (Line 5 - Line 4)			($388,000)

[35] I&E Exhibit No. 1, Schedule 3, pp. 6-7.
[36] I&E Exhibit No. 1, Schedule 3, pp. 6-7.
[37] The calculation does not include the bank credit received in October 2020 as this is not relevant to the 3-year historical average.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. PPL Electric appears to be basing its FPFTY bank charges expense claim on historical data, but does not explicitly state this in its response. Nor does the Company identify the payees on which its FPFTY bank charges expense claim is based.

Since the Company has not fully supported its FPFTY bank charges expense claim, using the three-year historical average of the net bank charges produces a more reasonable expense level than the Company's FPFTY claim. Using this average produces my recommended allowance for bank charges expense of $512,000, or a reduction of $388,000 ($900,000 - $512,000) to the Company's FPFTY claim.

COMPANY SPONSORSHIPS

Q. WHAT IS PPL ELECTRIC'S CLAIM FOR COMPANY SPONSORSHIPS?

A. In response to I&E-RE-I-12-D, Part E, PPL Electric stated the FPFTY claim for company sponsorships is $28,000.[38]

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM?

A. The Company states the costs included are community and economic development sponsorships contending these are reasonable and prudent because they are

[38] I&E Exhibit No. 1, Schedule 3, p. 4.

strategic investments in the community.[39]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDATION?

A. I recommend the entire $28,000 claim be disallowed for ratemaking purposes.

Q. PLEASE EXPLAIN YOUR RECOMMENDED DISALLOWANCE OF THE COMPANY SPONSORSHIPS.

A. In response to I&E-RE-I-12-D, Part E, PPL Electric provided an accompanying attachment that identifies historically incurred sponsorship costs of $30,000 in fiscal year (FY) 2023; $44,000 in FY 2024; and $46,000 in FY 2025.[40] The sponsorship payments have historically been made to the Lehigh Valley Iron Pigs (a Minor League Baseball team), the Lehigh Valley Community Foundation (a charitable fund management platform), the Lehigh Valley Economic Development Corp. (an economic development agency), and the Greater Lehigh Valley Chamber of Commerce.[41]

First, 66 Pa. C.S. § 1316.1 states that "[n]o public utility may charge to its customers as a permissible operating expense for ratemaking purposes

[39] I&E Exhibit No. 1, Schedule 3, p. 4.
[40] I&E Exhibit No. 1, Schedule 3, p. 8.
[41] I&E Exhibit No. 1, Schedule 3, p. 8.

membership fees, dues, or charges to fraternal, social or sports clubs or organizations."[42] Therefore, the payments made to the Lehigh Valley Iron Pigs are not appropriate to include for ratemaking purposes.

The payments made to the Greater Lehigh Valley Chamber of Commerce (GLV Chamber) and the Lehigh Valley Economic Development Corp. (LVEDC) are not necessary for the safe and reliable provision of utility service and do not provide direct benefit to PPL Electric's ratepayers.

Furthermore, as stated on the GLV Chamber's website, its mission is supported by the benefits provided to both businesses and communities in the Lehigh Valley through "advocat[ing] for businesses for policies and regulations that benefit the business community" and "help[ing] shape policies and initiatives that benefit the community, such as infrastructure improvements, business-friendly regulations, and community development projects."[43] Additionally, as stated on LVEDC's website, part of its strategy is "[e]ngagement of policymakers and developers to create need product."[44]

I am informed by counsel that these payments meet the definition for political advertising as defined under the Public Utility Code and are therefore inappropriate for ratemaking purposes. 66 Pa. C.S. § 1316(a) states that "[f]or purposes of rate determinations, no public utility may charge to its consumers as a permissible operating expense for ratemaking purposes any direct or indirect

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42 66 Pa. C.S. § 1316.1.
43 https://www.lehighvalleychamber.org/about.html, accessed December 10, 2025.
44 https://www.lehighvalley.org/mission-vision-strategy/, accessed December 10, 2025.

expenditure by the utility for political advertising."[45] 66 Pa. C.S. § 1316(d) states:

> As used in this section the term "political advertising" means any advertising for the purpose of influencing public opinion with respect to any legislative, administrative action, or candidate election or with respect to any controversial issue to be decided by public voting. The term includes money spent for lobbying but not money spent for appearances before regulatory or other governmental bodies in connection with a public utility's existing or proposed operations.[46]

Upon advice of counsel, given that PPL Electric's payments to the GLV Chamber and LVEDC represent direct or indirect expenditures to organizations that engage in influencing policymakers, these payments should be disallowed for ratemaking purposes.

Finally, according to the Lehigh Valley Community Foundation's (LVCF) website, LVCF is designed to "[help] donors with their charitable giving . . . ."[47] It is apparent that the payments to the LVCF represent charitable contributions. Charitable contributions are not an operational cost necessary to provide safe and reliable distribution service to ratepayers and these payments provide no direct benefit to ratepayers. Furthermore, ratepayers should not be required to finance the Company's decision to contribute to various charitable organizations that enhances the image of the Company in the community.

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45 66 Pa. C.S. § 1316(a).
46 66 Pa. C.S. § 1316(d).
47 https://www.lehighvalleyfoundation.org/, accessed December 10, 2025.

Q. IS YOUR RECOMMENDATION AN ATTEMPT TO DICTATE WHETHER THE COMPANY MAKES CONTRIBUTIONS?

A. No. I am merely asserting that ratepayers should not be required to fund such contributions.

Q. PLEASE SUMMARIZE YOUR RECOMMENDATION FOR PPL ELECTRIC'S COMPANY SPONSORSHIP CLAIM.

A. PPL Electric's Company sponsorships claim is not necessary for the safe and reliable provision of distribution service, contains funds for political advertising, includes charitable contributions that ratepayers should not be required to fund, and therefore, is not appropriate to include for ratemaking purposes. Therefore, I recommend the entire $28,000 FPFTY company sponsorships expense claim be disallowed.

MEMBERSHIP DUES AND SUBSCRIPTIONS

Q. WHAT IS THE COMPANY'S CLAIM FOR MEMBERSHIP DUES AND SUBSCRIPTIONS?

A. PPL Electric's claim for membership dues and subscriptions is $2,800,000.[48]

[48] I&E Exhibit No. 1, Schedule 3, p.5.

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM?

A. In response to I&E-RE-I-12-D, Part G, the Company stated the FPFTY claim includes costs incurred and associated with memberships to chambers of commerce, employee training and professional development organizations, industry groups and associations, work-related travel, and online working tools, among other things.[49]

Q. DO YOU AGREE WITH THE COMPANY'S MEMBERSHIP DUES AND SUBSCRIPTIONS CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR MEMBERSHIP DUES AND SUBSCRIPTIONS?

A. I recommend disallowance of the entire $2,800,000 membership dues and subscriptions claim.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. The Company's response to I&E-RE-I-12-D provides the requested information for FY 2021 through the HTY; however, it does not provide the same data for the FPFTY claim.[50] Further, in the attachment accompanying the response to I&E-

[49] I&E Exhibit No. 1, Schedule 3, p. 5.
[50] I&E Exhibit No. 1, Schedule 3, pp. 4-5.

RE-I-12-D, PPL Electric provides historical data for membership dues, broken down to show direct charges, other allocations, and IT allocations with the number of payees and the amounts paid varying year to year.[51] Since the payees and amounts paid vary in the historical data from year to year, it is unclear what amounts and corresponding payees are included in the Company's FPFTY claim. Furthermore, none of these items listed in response to I&E-RE-I-12-D Attachment 1, Part E appear to be necessary for the provision of safe and reliable service to ratepayers. Therefore the entire $2,800,000 FPFTY claim is unsupported and should be disallowed for ratemaking purposes.

Q. ARE THERE ANY RECENT COMMISSION ORDERS THAT SUPPORT YOUR RECOMMENDATION?

A. Yes. In the 2025 Columbia Gas of Pennsylvania, Inc. (Columbia Gas) base rate case, the Commission denied that utility's request to recover chamber of commerce fees in base rates, adopting the Administrative Law Judge's recommendation "that the Company not be permitted to recover chamber of commerce membership costs."[52]

[51] I&E Exhibit No. 1, Schedule 3, p. 8.

[52] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.*, Docket No. R-2025-3053499, p. 158 (Order Entered December 9, 2025).

VEGETATION MANAGEMENT EXPENSE

Q. WHAT IS THE COMPANY'S CLAIM FOR VEGETATION MANAGEMENT EXPENSE?

A. In response to I&E-RE-III-7, Part A, PPL Electric identified its FPFTY vegetation management expense claim of $49,999,000.[53]

Q. WHAT IS THE BASIS FOR PPL ELECTRIC'S CLAIM FOR VEGETATION MANAGEMENT?

A. PPL Electric state that an expanded budget will support a higher frequency in the cycle of vegetation inspection and management.[54]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDED ALLOWANCE FOR VEGETATION MANAGEMENT?

A. I recommend an allowance of $34,420,000, or a reduction of $15,579,000 ($49,999,000 - $34,420,000) to the Company's claim. My recommendation represents the three-year historical average of the annual fiscal year vegetation

[53] I&E Exhibit No. 1, Schedule 4, p. 1.
[54] PPL Statement No. 17, p. 5.

management expense incurred, calculated using the data provided in I&E-RE-III-7, Part B.[55] The calculation is shown below:

		FY 2023	FY 2024	HTY
1	Vegetation Management Expense Incurred	$37,417,000	$30,326,000	$35,516,000
2	3-Year Historical Net Average (Sum of Line 1 ÷ 3)			$34,420,000
3	PPL Electric FPFTY Claim			$49,999,000
4	I&E Recommended Adjustment (Line 3 - Line 2)			($15,579,000)

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. The Company implements vegetation risk models to prioritize vegetation activities, integrated vegetation management (IVM) techniques including the use of herbicide applications,[56] and aerial Light Detection and Ranging (LiDAR) inspections.[57] In response to I&E-RE-III-7, Part G, the Company provided I&E-RE-III-7 Attachment 2 that states PPL Electric performs LiDAR every other year.[58] The efficiency of these systems creates a cycle of increasing returns and decreases the frequency for readdressing the same areas.

Additionally, as part of the Company's acquisition of off right-of-way (Off-ROW) program proposal, PPL Electric states it wishes to capitalize the first

[55] I&E Exhibit No. 1, Schedule 4, p. 2.
[56] PPL Statement No. 17, p. 4.
[57] I&E Exhibit No.1, Schedule 4, p. 4.
[58] I&E Exhibit No.1, Schedule 4, p. 4.

removal of hazard and danger trees after the acquisition of the additional rights.[59] If the Commission allows the Company to capitalize such vegetation management instances, than it is unreasonable to suggest that the Company's vegetation management expense will increase drastically.

The Company has not supported its FPFTY vegetation management expense claim. Therefore, in absence of support, using the three-year average of the historical vegetation management expense produces a reasonable expense level for ratemaking purposes. Using this average produces my recommended allowance for vegetation management expense of $34,420,000, or a reduction of $15,579,000 ($49,999,000 - $15,579,000) to the Company's FPFTY claim.

ADDITIONAL RECOMMENDATIONS

Q. DO YOU HAVE ANY ADDITIONAL RECOMMENDATIONS?

A. Yes. I have a recommendation regarding the data structure of the Company's distribution service base rate case filing.

Q. HOW DID THE COMPANY STRUCTURE THE DATA IN THE PRESENTATION OF ITS REVENUE REQUIREMENT CALCULATION?

A. The Company provides many of its exhibits and standard data requirements, for example Schedule D-17, at the PPL Electric total or the jurisdictional transmission

[59] PPL Statement No. 17, p. 11.

and distribution levels, but do not display the distribution-only portion of claims made.

Q. WHAT IS THE BASIS FOR THE COMPANY'S PRESENTATION OF ITS REVENUE REQUIREMENT CALCULATION?

A. In response to I&E-RE-I-1-D, Part D, when asked why it is appropriate for PPL Electric to provide schedules that do not exclusively provide distribution-level data in its distribution base rate case filings, the Company contended that PPL Electric has both distribution and transmission operations and removes non-jurisdictional plant from Schedule C-1 and non-jurisdictional expenses in Schedule D-1.[60]

Q. HOW DOES THE COMPANY'S DATA STRUCTURE CONTAINED IN THE FILING IMPACT THE REVIEW OF ITS CLAIMS?

A. As much of the Company's data is not presented at the jurisdictional distribution level in its supporting schedules and standard data requirements, it does not allow for effective analysis of the accuracy and reasonableness of the Company's claims. Throughout this proceeding, the parties have had to generate numerous interrogatories asking the Company to break out information for the jurisdictional distribution share.

[60] I&E Exhibit No. 1, Schedule 5, pp. 1-2.

Q. PROVIDE AN EXAMPLE THAT CLEARLY DEMONSTRATES HOW PPL ELECTRIC'S LACK OF JURISDICTIONAL DATA HAS IMPEDED I&E'S ABILITY TO DETERMINE THE ACCURACY AND REASONABLENESS OF THE COMPANY'S CLAIMS.

A. In response to I&E-RE-I-6-D, PPL Electric provided I&E-RE-I-6-D-Attachment 1 containing a distribution-level operations version of PPL Electric Volume VII, Schedule D-17, the computation of income taxes.[61] Had I not requested the distribution-level operations version of the computation of income taxes that includes the distribution-level operations interest expense claim of $129,739,000,[62] I instead would have relied on the interest expense value provided in the as-filed Schedule D-17 of $292,235,000 which includes non-jurisdictional operations interest expenses.[63] The effect of using the non-jurisdiction interest expense of $292,235,000, rather than the jurisdictional interest expense claim of $129,739,000, would have resulted in a difference of over $63,000,000 in I&E's recommended revenue requirement calculation – significantly skewing I&E's analysis of the accuracy and reasonableness of the Company's requested revenue requirement increase.

[61] I&E Exhibit No. 1, Schedule 6, pp. 1-4.
[62] I&E Exhibit No. 1, Schedule 6, p. 2, line 13.
[63] PPL Electric, Volume VII, Schedule D-17, p. 1, line 13.

Q. DO ANY OTHER PENNSYLVANIA ELECTRIC DISTRIBUTION COMPANIES PRODUCE BASE RATE FILINGS THAT PRESENT A CLEAR BREAKDOWN OF JURISDICTIONAL DATA OF THE REVENUE REQUIREMENT CALCULATION?

A. Yes. In each of the most recent base rate case filings, Citizens' Electric Company of Lewisburg, PA,[64] Duquesne Light Company,[65] FirstEnergy Company,[66] PECO Energy Company – Electric,[67] Pike County Light & Power Co. – Electric,[68] UGI Utilities, Inc. – Electric Division,[69] and Wellsboro Electric Company[70] all present clear breakdowns of jurisdictional data supporting the revenue requirement calculation.

Q. COULD AN EFFECTIVE ARGUMENT BE MADE THAT IT IS BURDENSOME TO PROVIDE A CLEAR BREAKOUT OF JURISDICTIONAL DISTRIBUTION-LEVEL DATA FOR THE CALCULATION OF THE REVENUE REQUIREMENT?

A. No. As shown in many of PPL Electric's responses, the Company is clearly capable of providing data for jurisdictional distribution-level operations.

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64 *Pa. PUC v. Citizens' Electric Company of Lewisburg, PA*, Docket No. R-2025-3054394, Exhibit HSG-1.
65 *Pa. PUC v. Duquesne Light Company*, Docket No. R-2024-3046523, Exhibit 2.
66 *Pa. PUC v. FirstEnergy Company*, Docket No. R-2024-3047068, Exhibit PML-1.
67 *Pa. PUC v. PECO Energy Company - Electric*, Docket No. R-2024-3046931, Exhibit MJT-1.
68 *Pa. PUC v. Pike County Light & Power Co. - Electric*, Docket No. R-2024-3052359, Exhibit E-1.
69 *Pa. PUC v. UGI Utilities, Inc. - Electric Division*, Docket No. R-2022-3037368, Exhibit A.
70 *Pa. PUC v. Wellsboro Electric Company*, Docket No. R-2025-3054392, Exhibit HSG-1.

Q. WHAT IS YOUR RECOMMENDATION?

A. I recommend that the Commission require the Company to provide the breakdown of its supporting schedules and standard data requirements to the jurisdictional distribution level with the original filing in all future proceedings. Doing so is in the public interest as it will reduce the cost of legal fees for the parties' attorneys to handle and disseminate discovery questions, it will reduce the time of all parties' witnesses preparing, evaluating, and responding to discovery questions, and it ensures I&E's, and all other parties, ability to analyze all utility claims at the granular level, ultimately balancing the interests of the ratepayers, the regulated utility, and the regulated community as a whole which cannot be done without full evaluation of the accuracy and reasonableness of PPL Electric's claims at the jurisdiction level.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes. However, I reserve the right to update my position as affected by any information received subsequent to the preparation of this direct testimony.

Zachari Walker

Professional and Educational Background

Experience:

Pennsylvania Public Utility Commission, Harrisburg, Pennsylvania
March 2021 to Present:
Fixed Utility Financial Analyst, Bureau of Investigation and Enforcement

Bridgestone Retail Operations LLC, Nashville, Tennessee
December 2014 to July 2020:
Business Manager
Conducted in-depth operations analysis to determine key performance indicators, corresponding trends, and opportunities for business growth. Promoted business efforts through public teambuilding events, customer recognition and celebrations, and offsite visits with community leaders and vendor partners. Designed development plans with up to 11 team members implementing scheduled periodic reassessment and goal tracking.

Education/Professional Development:

Bridging the Gap, Holly Ridge, North Carolina, 2021
Business Analyst Blueprint Training Program, 36 PD hours

Stevenson University, Stevenson, Maryland, 2014
Bachelor of Science, *magna cum laude*, Business Administration
Concentration in Finance

Professional Affiliations:

International Institute of Business Analysis (IIBA), Pickering, Ontario, Canada

Utility-Related Trainings & Other Courses/Webinars:

NARUC Fundamentals of Utility Law, September 9 – November 25, 2025

Pennsylvania Public Utility Commission Rate School 2022, January 18-February 8, 2022

Michigan State University Institute of Public Utilities Accounting and Ratemaking Course 2021, September 14-16, 2021

NARUC Staff Subcommittee on Accounting & Finance, Spring 2021 Virtual Conference, April 6-8, 2021

Testimony Submitted:

R-2025-3054394	Citizens' Electric Company of Lewisburg, PA
R-2025-3054392	Wellsboro Electric Company
A-2025-3052983	Pennsylvania-American Water Company – Acquisition of the Wastewater Treatment Plant and Collection System of Elizabeth Borough Municipal Authority - §1329
R-2024-3052357	Pike County Light & Power Company - Gas
R-2024-3047824	Aqua Pennsylvania Wastewater, Inc.
R-2024-3047822	Aqua Pennsylvania, Inc.
R-2024-3046523	Duquesne Light Company
R-2024-3045966	Philadelphia Gas Works – §1307(f)
R-2023-3042805	Community Utilities of Pennsylvania, Inc. – Wastewater Division
R-2023-3042804	Community Utilities of Pennsylvania, Inc. – Water Division
R-2023-3037933	Philadelphia Gas Works
R-2023-3035730	National Fuel Gas Distribution Corporation
R-2022-3032369	Citizens' Electric - Lewisburg
R-2022-3032806	The York Water Company – Wastewater Division

Testimony Submitted (cont.):

R-2022-3031340	The York Water Company – Water Division
R-2021-3030218	UGI Utilities, Inc. – Gas Division
R-2021-3026682	City of Lancaster – Bureau of Water
R-2021-3026116	Borough of Hanover – Hanover Municipal Water Works
R-2021-3025207	Community Utilities of Pennsylvania Inc. – Wastewater Division
R-2021-3025206	Community Utilities of Pennsylvania Inc. – Water Division

Casework Not Requiring Testimony:

R-2025-3053241	Philadelphia Gas Works – §1307(f)
R-2023-3041575	Conneaut Lake Park Water Corporation, Inc.
R-2023-3040285	PECO Energy Co. – Gas Operations §1037(f)
R-2022-3032250	PECO Energy Co. – Gas Operations §1307(f)

I&E Exhibit No. 1
Witness: Zachari Walker

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Exhibit to Accompany

the

Direct Testimony

of

Zachari Walker

Bureau of Investigation and Enforcement

Concerning:

OPERATING AND MAINTENANCE EXPENSES

WITNESS: Bethany L. Johnson

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 10, 2025
Docket No. R-2025-3057164

I&E-RE-I-10-D Reference PPL Volume VII, Schedule D-6, concerning rate case expenses. Provide the following:

A. The docket number, date of filing, and method of resolution (i.e., settlement or litigation) for each of the last three base rate cases filed with the Pennsylvania Public Utility Commission (PUC or Commission).

B. Requested distribution rate case expense and actual distribution rate case expense incurred for each of the base rate cases listed in response to Part A above.

C. Copies of all current outside service contract agreements for rate case-related services.

D. Invoices/receipts for the regulatory commission expenses incurred to date for the current filing and continue to provide updated invoices as regulatory commission expenses are incurred.

E. Identify any claimed expenses attributable to prior rate case proceedings included in PPL's current FPFTY distribution rate case expense claim.

F. A detailed explanation of the basis for the Company's claimed 3-year normalization period to recover rate case expenses.

G. Identify any claimed rate case-related expenses allocated to PPL from any affiliated entity providing a detailed breakdown and explanation of the allocation method along with any formulas used to determine the allocation.

H. A detailed breakdown of the $2,222,000 total distribution rate case expense claim.

WITNESS: Bethany L. Johnson

PPL Electric Response

A. PPL Electric's filed a base rate case on March 31, 2010 at Docket No. R-2010-2161694. A partial settlement was filed on August 26, 2010, with one issue reserved for hearing. The hearing was held on August 11, 2010.

In 2012, PPL Electric filed a base rate case on March 30, 2012 at Docket No. R-2012-2290597. The proceeding was litigated and evidentiary hearings were held on August 6-7, 2012 and August 9-10, 2012.

In 2015, PPL Electric filed a base rate case on March 31, 2015 at Docket No. R-2015-2469275. That proceeding reached full settlement on August 5, 2015.

B. For the 2010 and 2012 rate cases, the Company incurred and booked actual rate case expenses of $1.7 million and $1.8 million, respectively. In 2010, the Company requested $2 million in rate case expenses, and in 2012 $2 million was requested in rate case expenses. For the 2015 rate case, the Company requested $1.8 million in rate case expenses. Actual rate case expenses in 2015 were $1.5 million.

C. See the following attachments:
- I&E-RE-I-10-D CONFIDENTIAL Attachment 1
- I&E-RE-I-10-D CONFIDENTIAL Attachment 2
- I&E-RE-I-10-D CONFIDENTIAL Attachment 3
- I&E-RE-I-10-D CONFIDENTIAL Attachment 4
- I&E-RE-I-10-D CONFIDENTIAL Attachment 5
- I&E-RE-I-10-D CONFIDENTIAL Attachment 6
- I&E-RE-I-10-D CONFIDENTIAL Attachment 7
- I&E-RE-I-10-D CONFIDENTIAL Attachment 8

D. No regulatory commission expenses have been incurred to date for the Company's 2025 base rate case.

E. There are no claimed expenses attributable to prior rate case proceedings included in the Company's current FPFTY distribution rate case expense claim.

WITNESS: Bethany L. Johnson

F. PPL Electric believes that three years is appropriate for the normalization of the rate case expense because it reflects the Company's reasonable projection of the number of years between the instant proceeding and its next base rate case. Further, because distribution ratemaking is forward-looking, the projected interval until the Company's next base rate case should be used instead of PPL Electric's historical filing frequency.

G. Of the claimed rate case-related expenses, printing, Post & Schell, P.C. outside counsel and external witness expenses from Concentric Energy Advisors, Inc. are incurred by PPL Services and 100% directly charged to PPL Electric. The office supplies and Gannett Fleming Valuation and Rate Consultants, LLC rate case-related expenses are incurred by PPL Services and will be 100% directly charged to PPL Electric. PPL Electric expects that any other rate case-related expenses will be directly incurred by PPL Electric and not allocated to PPL Electric by an affiliate.

H. See I&E-RE-I-10-D Attachment 9.

WITNESS: Sharon Leskowsky

PPL Electric Utilities Corporation
Response to the RE Set V Data Requests of the
Bureau of Investigation and Enforcement
Dated November 3, 2025
Docket No. R-2025-3057164

I&E-RE-V-1 Reference PPL's response to I&E-RE-III-5, Part E regarding storm damage expenses from routine, non-reportable storms. Provide the actual expenses incurred by fiscal year in FY 2021, FY 2022, FY 2023, FY 2024, and the HTY.

PPL Electric Response Actual expenses for routine, non-reportable storms for the year ended June 30 are:

2021	2022	2023	2024	2025 (HTY)
$6,883,106	$16,171,252	$10,350,722	$14,914,783	$29,196,124

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 10, 2025
Docket No. R-2025-3057164

I&E-RE-I-12-D

Reference PPL Volume VII, Schedules D-1 through D-19. For each of the following, provide distribution-level details by year identifying (1) the account name/number, (2) the payee(s), (3) the expense amount incurred in FY 2021 through the HTY, forecasted for the FTY, and claimed for the FPFTY, and (4) the basis for why each expense is appropriate to include for distribution ratemaking purposes:

A. Fines and penalties.

B. Bank charges.

C. Clearinghouse fees.

D. Subscriptions.

E. Company sponsorships.

F. Lobbying expenses/Political campaign donations.

G. Membership dues and subscriptions.

H. Donations.

I. Charitable or civic contributions.

PPL Electric Response

A. Fines and Penalties are recorded to “Other income and (deductions),” Account 426, and not to operating expenses. Therefore, contributions of this type are not reflected in customer rates.

However, in preparing the response to this discovery request, the Company identified a $1,000 civil penalty recorded in May 2025 that was incorrectly charged to “Supervision – Customer Accounts”, Account 901.The Company will make a correction to move this expense to “Other income and (deductions),” Account

426 during the October 2025 accounting close period through its established process for making accounting corrections.

B. Bank Charges are recorded to Account 923 “Outside services employed”.

Total amounts for the 12 months ended June 30, 2021, through the HTY are $1.7 million. See I&E-RE-I-12-D Attachment 1 for all bank charges recorded to Account 921 for the 12 months ended June 30, 2021, through the HTY. The attachment also lists $0.2 million in bank rebates received by PPL Electric in relation to its US Bank P-Card program. These are all allocated costs which have been calculated based on historical allocation percentages contained within the Company’s records and in accordance with the Company’s Cost Allocation Manual (CAM) provided in filing requirement II-D-8.

The budget for the FTY is $0.9 million and for the FPFTY is $0.9 million. Charges of this type are reflected in customer rates based on the FERC account to which they are recorded and the definition of that FERC account. These are all allocated costs which have been calculated based on historical allocation percentages contained within the Company’s records and in accordance with the Company’s Cost Allocation Manual (CAM) provided in filing requirement II-D-8. These are reasonable and prudent costs incurred and associated with, among other things, bank analysis fees, wire fees, and Issuing and Paying Agent (IPA) fees, all of which are necessary to finance Company activities, and thus are appropriately included in the Company’s distribution rates.

C. Financing fees are recorded to Account 923 “Outside services employed”.

Total amounts for the 12 months ended June 30, 2021, through the HTY are $677,971. See I&E-RE-I-12-D Attachment 1 for all financing fees recorded to Account 923 or 930 for the 12 months ended June 30, 2021, through the HTY. These are all allocated costs which have been calculated based on historical allocation percentages contained within the Company’s records and in accordance with the Company’s Cost Allocation Manual (CAM) provided in filing requirement II-D-8.

The budget for the FTY is $0.1 million and for the FPFTY is $0.1 million. These are all of allocated costs which have been calculated based on historical allocation percentages contained within the Company’s records and in accordance with the

Company's Cost Allocation Manual (CAM) provided in filing requirement II-D-8.

Payment transaction fees are recorded to Account 910 "Miscellaneous customer service and informational expenses".

The Company did not incur any payment transaction fees for the 12 months ended June 30, 2021, through the HTY.

The budget for the FTY is $0.0 million and for the FPFTY is $5.2 million. The FPFTY claim is based on PPL Electric's proposal to recover payment transaction fees through base rates as described in PPL Electric Statement No. 18. See PPL Electric Statement No. 18 for an explanation as to why these costs are appropriate to recover in the Company's base rates. These are reasonable and prudent costs incurred and associated with rating agencies and bond trustee fees required to finance Company activities, and thus are appropriately included in the Company's distribution rates. Charges of this type are reflected in customer rates based on the FERC account to which they are recorded and the definition of that FERC account.

D. Subscriptions are recorded to Account 921 "Office supplies and expenses" and various other expense accounts as shown in I&E-RE-I-12-D Attachment 1.

Total amounts for the 12-months ended June 30, 2021, through the HTY were $683,915. See I&E-RE-I-12-D Attachment 1 for subscription expenses charged to Budget Item 26010 (Subscriptions & Publications) for subscriptions for the 12-months ended June 30, 2021, through the HTY. This includes $402,563 of allocated costs which have been calculated based on historical allocation percentages contained within the Company's records and in accordance with the Company's Cost Allocation Manual (CAM) provided in filing requirement II-D-8.

The budget for the FTY is $120,840 and for the FPFTY is $73,674. Charges of this type are reflected in customer rates based on the FERC account to which they are recorded and the definition of that FERC account. This includes allocated costs of $119,692 for FTY and $72,684 for FFTY which have been calculated based on historical allocation percentages contained within the Company's records and in accordance with the Company's Cost Allocation Manual (CAM) provided in filing requirement II-D-8. These are reasonable and prudent costs incurred and associated with, among other things, subscriptions to

news organizations for employee research and training, employee training and development organization resources, and workplace tools and thus are appropriately included in distribution ratemaking.

E. Company sponsorships are recorded to Account 930 "Advertising & Misc General".

The total amount for the 12 months ended June 30, 2021, through the HTY was $119,930. These were all allocated costs which have been calculated based on historical allocation percentages contained within the Company's records and in accordance with the Company's Cost Allocation Manual (CAM) provided in filing requirement II-D-8. See I&E-RE-I-12-D Attachment 1 for company sponsorships charged to Activity Code 000001C039 (Sponsorships – PA Only) for sponsorships for the 12 months ended June 30, 2021, through the HTY.

The budget for the FTY is $41,300 and for the FPFTY is $27,510. These are all allocated costs which have been calculated based on historical allocation percentages contained within the Company's records and in accordance with the Company's Cost Allocation Manual (CAM) provided in filing requirement II-D-8. Charges of this type are reflected in customer rates based on the FERC account to which they are recorded and the definition of that FERC account. These are reasonable and prudent costs incurred and associated with, among other things, PPL Electric's community and economic development sponsorships, which are strategic investments that promote the long-term health and economic vitality of the communities it serves. These efforts help attract and retain businesses, support workforce development, and strengthen local economies, which benefits all customers by fostering load stability and spreading fixed costs across a broader base, and thus are appropriately included in distribution ratemaking.

F. Lobbying expenses/Political campaign donations are recorded to "Other income and (deductions)," Account 426, and not to operating expenses. Therefore, contributions of this type are not reflected in customer rates.

G. Membership dues and subscriptions are recorded to Account 930 "Advertising & Misc General".

The total amount for the 12 months ended June 30, 2021, through the HTY was $7.1 million. This includes $405,204 of allocated costs which have been calculated based on historical allocation

percentages contained within the Company's records and in accordance with the Company's Cost Allocation Manual (CAM) provided in filing requirement II-D-8. See I&E-RE-I-12-D Attachment 1 for membership dues charged to Budget Item 47000 (Contrib, Dues & Membership Fee) for membership dues for the 12-months ended June 30, 2021, through the HTY.

The budget for the FTY is $1.4 million and for the FPFTY is $2.8 million. This includes $0.1 million for FTY and FPFTY of allocated costs which have been calculated based on historical allocation percentages contained within the Company's records and in accordance with the Company's Cost Allocation Manual (CAM) provided in filing requirement II-D-8. Charges of this type are reflected in customer rates based on the FERC account to which they are recorded and the definition of that FERC account.

In preparation of this response, PPL Electric has identified approximately $4,000 in Tab G of I&E-Re-I-12-D Attachment 1 across the 12-months ended June 30, 2021, through the HTY that should not have been included, as they relate to a private social organization. The remainder of the charges for the historic periods and the FTY and FPFTY are reasonable and prudent costs incurred and associated with, among other things, memberships to chambers of commerce, employee training and professional development organizations, industry groups and associations, work-related travel, and online working tools and thus are appropriately included in distribution ratemaking.

H. Donations are recorded to "Other income and (deductions)," Account 426, and not to operating expenses. Therefore, contributions of this type are not reflected in customer rates.

I. Charitable and civic contributions are recorded to "Other income and (deductions)," Account 426, and not to operating expenses. Therefore, contributions of this type are not reflected in customer rates.

Docket No. R-2025-3057164
I&E RE-I 12-D Attachment 1 - Part B
Page 1 of 2

Accounting Date	Account Number	Account Description	Payee Name	Monetary Amount
4/30/2023	923	A and G-outside serv employed	BNY MELLON	140,169.56
5/5/2023	923	A and G-outside serv employed	BANK OF AMERICA	1,080.57
5/5/2023	923	A and G-outside serv employed	BNY MELLON	154,140.86
5/5/2023	923	A and G-outside serv employed	BANK OF AMERICA	799.83
5/5/2023	923	A and G-outside serv employed	BNY MELLON	5,663.88
5/10/2023	923	A and G-outside serv employed	WELLS FARGO BANKS	7,969.40
6/7/2023	923	A and G-outside serv employed	Wells Fargo Bank N.A.	125.00
8/1/2023	923	A and G-outside serv employed	WELLS FARGO BANKS	7,482.19
8/1/2023	923	A and G-outside serv employed	BNY MELLON	155,187.51
8/1/2023	923	A and G-outside serv employed	BNY MELLON	6,579.70
8/4/2023	923	A and G-outside serv employed	BANK OF AMERICA	1,051.99
8/4/2023	923	A and G-outside serv employed	BANK OF AMERICA	856.39
10/6/2023	923	A and G-outside serv employed	U. S. Bank	19,100.00
10/6/2023	923	A and G-outside serv employed	U. S. Bank	7,212.61
10/30/2023	923	A and G-outside serv employed	SIB Fixed Cost Reduction	149.63
11/14/2023	923	A and G-outside serv employed	BNY MELLON	157,980.93
11/14/2023	923	A and G-outside serv employed	BNY MELLON	5,989.26
11/15/2023	923	A and G-outside serv employed	BANK OF AMERICA	1,017.30
11/15/2023	923	A and G-outside serv employed	BANK OF AMERICA	856.23
11/22/2023	923	A and G-outside serv employed	SIB Fixed Cost Reduction	149.63
11/22/2023	923	A and G-outside serv employed	SIB Fixed Cost Reduction	149.63
11/22/2023	923	A and G-outside serv employed	WELLS FARGO BANKS	8,615.73
2/24/2024	923	A and G-outside serv employed	BNY MELLON	137,278.01
2/24/2024	923	A and G-outside serv employed	BNY MELLON	5,709.31
2/27/2024	923	A and G-outside serv employed	WELLS FARGO BANKS	8,057.50
2/27/2024	923	A and G-outside serv employed	BANK OF AMERICA	977.29
2/27/2024	923	A and G-outside serv employed	BANK OF AMERICA	854.15
4/12/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	4,920.94
4/12/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	533.70
4/30/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	506.71
4/30/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	68.16
5/13/2024	923	A and G-outside serv employed	BNY MELLON	144,032.36
5/13/2024	923	A and G-outside serv employed	BNY MELLON	4,850.50
5/14/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	712.27
5/14/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	66.14
5/20/2024	923	A and G-outside serv employed	BANK OF AMERICA	991.81
5/20/2024	923	A and G-outside serv employed	WELLS FARGO BANKS	7,387.30
5/20/2024	923	A and G-outside serv employed	BANK OF AMERICA	851.15
6/24/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	629.61
6/24/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	66.19
7/30/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	542.25
7/30/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	66.19

7/31/2024	923	A and G-outside serv employed	WELLS FARGO BANKS	7,674.70
7/31/2024	923	A and G-outside serv employed	BNY MELLON	153,491.53
7/31/2024	923	A and G-outside serv employed	BNY MELLON	5,607.44
8/12/2024	923	A and G-outside serv employed	BANK OF AMERICA	922.19
8/12/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	462.20
8/12/2024	923	A and G-outside serv employed	BANK OF AMERICA	773.80
8/12/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	66.19
10/24/2024	923	A and G-outside serv employed	U.S. BANK	18,020.00
10/24/2024	923	A and G-outside serv employed	U.S. BANK	6,526.01
10/24/2024	923	A and G-outside serv employed	BNY MELLON	5,211.58
10/25/2024	923	A and G-outside serv employed	BNY MELLON	157,042.91
10/28/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	384.55
10/28/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	384.46
10/28/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	66.19
10/28/2024	923	A and G-outside serv employed	SIB Fixed Cost Reduction	66.19
11/18/2024	923	A and G-outside serv employed	WELLS FARGO BANKS	8,337.90
11/27/2024	923	A and G-outside serv employed	BANK OF AMERICA	920.23
11/27/2024	923	A and G-outside serv employed	BANK OF AMERICA	567.50
3/7/2025	923	A and G-outside serv employed	BNY MELLON	156,553.97
3/17/2025	923	A and G-outside serv employed	BNY MELLON	3,977.31
3/18/2025	923	A and G-outside serv employed	WELLS FARGO BANKS	6,893.50
3/25/2025	923	A and G-outside serv employed	BANK OF AMERICA	948.97
3/25/2025	923	A and G-outside serv employed	BANK OF AMERICA	521.76
5/29/2025	923	A and G-outside serv employed	WELLS FARGO BANKS	7,655.32
5/29/2025	923	A and G-outside serv employed	BNY MELLON	164,275.77
5/29/2025	923	A and G-outside serv employed	BNY MELLON	6,806.63
6/26/2025	923	A and G-outside serv employed	BANK OF AMERICA	969.69
6/26/2025	923	A and G-outside serv employed	BANK OF AMERICA	606.08
			Total Allocated Bank Fees	**1,717,163.98**
10/30/2020	921	Office supplies and expenses	US Bank	(63,891.35)
1/31/2024	921	Office supplies and expenses	US Bank	(95,402.49)
2/28/2025	921	Office supplies and expenses	US Bank	(87,140.52)
			Total Bank Rebates	**(246,434.36)**

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Page 1 of 1

Accounting Date	Account Number	Account Description	Payee Name	Monetary Amount
3/10/2023	930	Advertising & Misc General	Lehigh Valley Iron Pigs	15,000.00
6/2/2023	930	Advertising & Misc General	Lehigh Valley Economic - LVEDC	15,000.00
8/18/2023	930	Advertising & Misc General	Lehigh Valley Community Foundation	600.00
8/31/2023	930	Advertising & Misc General	Lehigh Valley Community Foundation - DAC	10,000.00
12/12/2023	930	Advertising & Misc General	Greater Lehigh Valley Chamber of Commerce	8,558.00
1/5/2024	930	Advertising & Misc General	Lehigh Valley Iron Pigs	25,000.00
8/12/2024	930	Advertising & Misc General	Greater Lehigh Valley Chamber of Commerce	7,500.00
8/27/2024	930	Advertising & Misc General	Lehigh Valley Foundation	772.40
8/31/2024	930	Advertising & Misc General	Lehigh Valley Economic - LVEDC	15,000.00
10/31/2024	930	Advertising & Misc General	Lehigh Valley Iron Pigs	7,500.00
1/9/2025	930	Advertising & Misc General	Lehigh Valley Iron Pigs	15,000.00
			Total Sponsorships	**$ 119,930.40**

PPL Electric Utilities Corporation
Response to the RE Set III Data Requests of the
Bureau of Investigation and Enforcement
Dated October 28, 2025
Docket No. R-2025-3057164

I&E-RE-III-7 Reference PPL Volume IX, Statement No. 17 regarding vegetation management. Provide the following:

A. The total FPFTY vegetation management expense claim, identifying the account(s) that include(s) vegetation management expense and provide the amounts included in each for ratemaking purposes.

B. The vegetation management expense incurred in FY 2023, FY 2024, the HTY, and the FTY to-date, as well as budgeted amounts for the remainder of the FTY fiscal year.

C. Identify any corresponding capitalized amounts associated with the responses to Part A and B.
D. State whether the Company has reflected the identified savings in response to Part B in its FPFTY claims.

E. A detailed calculation for the method used to determine the Company's proposed increase to its vegetation management budget.

F. State whether the Company is proposing to conduct vegetation management using techniques that will reduce the frequency and additional costs of revisits to previously treated areas.

G. A copy of PPL's vegetation management plan.

PPL Electric Response

A. The FPFTY vegetation management expense claim is $49,999,000. Those expenses are booked to Account 59340.

B.

FY 2023 (July 2022-June 2023)	FY 2024 (July 2023-June 2024)	HTY	FTY YTD (Through Sept)	FTY Budget (Oct through June)
$ 37,417,309	$ 30,326,092	$35,515,782	$ 6,288,080	$25,108,339

C. The vegetation capital budget was stated as $25M in testimony, reflecting the fiscal year budget.

FPFTY Vegetation Capital
Account: 365.0 overhead conductors and devices
Amount: $25,000,000

FY 2023 (July 2022-June 2023)	FY 2024 (July 2023-June 2024)	HTY	FTY YTD (Through Sept)	FTY Budget (Oct through June)
$ 2,830,545	$ 2,287,722	$ 1,108,608	$ 189,982	$100,000

Account: 10711

D. Vegetation management expenses are identified in Part B, not savings. Additionally, PPL Electric has not quantified O&M savings that may result from its vegetation management expenses in the FPFTY.

E. See I&E-RE-III-7 Attachment 1.

F. PPL Electric's Vegetation Management program utilizes integrated vegetation management techniques to promote compatible, low-growing, native plant species along the right-of-way floor. This is achieved through routine vegetation maintenance evaluations and routine property specific management prescriptions. These prescriptions are developed and reviewed by subject matter experts including ISA Certified Foresters, who evaluate vegetation conditions to ensure that the appropriate vegetation management techniques are utilized. Over time, this is designed to reduce the need for more intensive interventions, which would lower long-term maintenance costs.

G. See the following attachments:

- I&E-RE-III-7 Attachment 2 – Vegetation Management Excerpt from I&M Plan (includes Transmission)

- I&E-RE-III-7 Attachment 3 – Specification for Distribution Vegetation Management

PPL Electric Utilities Corporation

PPL Electric is again requesting acceptance of the following deviation from the intervals in the Commission standard as were included in the four previous I&M reports (2018-2019, 2020-2021, 2022-2023, and 2024-2025):

- Section 57.198(n)(8). Substation inspections.

52. Pa. Code § 57.198(m) Recordkeeping *An EDC shall maintain records of its inspection and maintenance activities sufficient to demonstrate compliance with its distribution facilities inspection, maintenance, repair and replacement programs as required by subsection (n). The records shall be made available to the Commission upon request within 30 days. Examples of sufficient records include: (1) Date-stamped records signed by EDC staff who performed the tasks related to inspection. (2) Maintenance, repair and replacement receipts from independent contractors showing when and what type of inspection, maintenance, repair or replacement work was done.*

Inspection and maintenance activities performed by PPL Electric employees are tracked by electronic work requests in the Company's work management platform which date-stamps transactions and captures an electronic signature of the employee certifying completion.

Inspection and maintenance activities performed by PPL Electric contractors are documented with itemized records which identify when and what type of work was performed before invoices for the work are paid.

52. Pa. Code § 57.198(n)(1). Vegetation Management *The Statewide minimum inspection and treatment cycle for vegetation management is between 4-8 years for distribution facilities. An EDC shall submit a condition-based plan for vegetation management for its distribution system facilities explaining its treatment cycle.*

Program Description

PPL Electric employs a condition based five- to eight-year inspection and maintenance cycle for its distribution circuits where trimming, hazard tree removals, and brush control are performed. All transmission lines have two complementary condition-based maintenance programs performed on four-year cycles. One focuses on herbicide application to manage vegetation on the floor of the corridor and the other focuses on trimming along the edge of the corridor. Inspections for and removals of hazard trees occur on both cycles. Each program is offset by two years, so each line receives a physical inspection and maintenance every two years. Additionally, to verify clearances of vegetation from transmission facilities, an aerial Light Detection and Ranging ("LiDAR") inspection is performed every other year for low kV lines. Based on conditions, the cycle schedule may be modified but not beyond established regulations.

- Purpose:

PPL Electric Utilities Corporation

To safeguard the reliability of its electric distribution system, PPL Electric has developed a comprehensive program to manage vegetation around power lines. Keeping trees and other vegetation away from high-voltage lines is vital, as tree contacts can result in short-circuits and subsequent service outages.

Taller species of trees grown under power lines eventually will contact the wires if not managed, causing service interruptions and unsafe conditions. It is necessary for PPL Electric to trim or remove these trees to continue safe and reliable electric service.

- Process:

Distribution

Trees within 10 feet of multi-phase lines will be pruned to the full extent of the established tree line, not to exceed 25 feet from centerline and ground to sky pruning will be utilized.

Trees within 10 feet of single-phase lines will be pruned to the full extent of the established tree line, not to exceed 15 feet from centerline and to a distance of 15 feet above the line. All dead or structurally weak limbs that could fall or blow into the conductor are removed regardless of their distance above the conductor.

Exceptions: Trees on the opposite side of any thoroughfare, where normal line construction exists (not alley arms), are considered for proper lateral pruning using the centerline of the thoroughfare as a guideline. Fast growing tree species may need more aggressive pruning.

"Hazard trees" are trees outside the right of way (ROW) that may be leaning, diseased, or otherwise pose a threat of falling on a distribution line. PPL Electric conducts the removal either based on ROW agreements or with the property owner's permission.

Transmission

PPL Electric operates thousands of miles of high-voltage transmission lines. The Company's vegetation management program is designed to promote the safe and reliable operation of the electric grid, while considering the concerns of property owners and obligations to electric customers. Low-growing grasses and other compatible species are permitted within the wire zone. In the remainder of the ROW, certain compatible trees and shrubs are allowed if they do not pose a reliability risk.

52. Pa. Code § 57.198 (n)(2). Pole Inspections *Distribution poles shall be inspected at least as often as every 10-12 years except for the new southern yellow pine creosoted utility poles which shall be initially inspected within 25 years, then within 12 years annually after the initial inspection. Pole inspections must include:*

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 10, 2025
Docket No. R-2025-3057164

I&E-RE-I-1-D

Reference PPL Electric Utilities Corporation (PPL or Company) rate case filing for distribution rates. Provide the following:

A. A detailed explanation for why it is appropriate to include claims for transmission operations for distribution ratemaking purposes.

B. Identify each account including the amount in which transmission operation-related expenses are included in PPL's FPFTY distribution operations claims.

C. State whether the Company considered I&E's previous recommendation at Docket No. R-2015-2469275, I&E Statement No. 2, p. 44 to "provide the breakdown of its supporting schedules and standard data requirements to the jurisdictional distribution level with the original filing in future proceedings", when filing the instant requested rate increase.

D. A detailed explanation for why it is appropriate that PPL not exclusively provide distribution-level schedules in its distribution base rate case filings.

PPL Electric Response

A. The Company is not proposing to include claims for transmission operations in this filing. As shown in PPL Exhibits Fully Projected Future 1 on Schedules C-1 and D-1, the Company has included only PA PUC Jurisdictional values in the calculation of its revenue requirement.

B. Not applicable.

C. The Company prepared the filing in accordance with the applicable PA PUC regulations.

D. The Company has both distribution and transmission operations. As such, the Company presents its total "per

books" values in its schedules and removes non-jurisdictional plant from Schedule C-1 and non-jurisdictional revenue and expenses in Schedule D-1.

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 10, 2025
Docket No. R-2025-3057164

I&E-RE-I-6-D	Reference PPL Volume VII, Schedule D-17 concerning the computation of income taxes. Provide a similar schedule for distribution-level operations only in Microsoft Excel format with all formulas intact.
PPL Electric Response	Please see I&E-RE-I-6-D-Attachment 1 for the computation of income taxes on distribution-level operations in the format provided in Volume VII, Schedule D-17.

Docket No. R-20253057164
I&E-RE-I-6-D-Attachment 1
D-17
Page 1 of 3
A.W. Elmore

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric Distribution Only
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
1	Operating Revenues	$ 2,486,449	$ (1,425,271)	$ 1,061,179	$ 4,723	$ 1,065,902
	Operating Expenses					
2	Operation and maintenance	1,705,018	(1,276,262)	428,756	(807)	427,949
3	Depreciation and amortization	270,176	0	270,176	19,420	289,596
4	Regulatory Debits and Credits	11,007	(11,007)	0	3,990	3,990
5	Taxes Other than Income	159,987	(90,524)	69,463	(616)	68,847
6	Income Taxes	(16,705)	(9,249)	(25,954)	1,582	(24,372)
7	Income Taxes - State	(8,315)	(3,437)	(11,752)	478	(11,274)
8	Deferred Income Taxes	51,146	0	51,146	2,586	53,732
9	Investment Tax Credit - Amortization	(15)	0	(15)	0	(15)
10	Gains and Losses on Property Dispositions		0	0	0	0
11	Total Operating Expense	2,172,299	(1,390,478)	781,821	26,633	808,453
		0				
12	Operating Income	314,150	(34,792)	279,358	(21,910)	257,448
13	Less: Interest Expense	140,764	0	140,764	(11,025)	129,739
14	Net Operating Income	173,386	(34,792)	138,594	(10,885)	127,709
15	Income Tax Adjustments					
16	Federal Income Tax	(16,705)	(9,249)	(25,954)	1,582	(24,372)
17	State Income Tax	(8,315)	(3,437)	(11,752)	478	(11,274)
18	Deferred Income Taxes	51,146	0	51,146	2,586	53,732
19	Investment tax credit amortization	(15)	0	(15)	0	(15)
	Permanent Items:					
20	Bad Debt Expense Net of Write-offs	400	0	400	0	400
21	ESOP dividend paid in cash	(1,900)	0	(1,900)	0	(1,900)
22	Nondeductible Officers Compensation	4,100	0	4,100	0	4,100
23	Nondeductible Subsidized Expenses	1,400	0	1,400	0	1,400
	Plant Temporary Items:					
24	Book Depreciation	270,176	0	270,176	17,594	287,770
25	Book Depreciation Capitalized	5,160	0	5,160	(5,160)	0
26	Contributions in aid of construction	40,198	0	40,198	0	40,198
27	Plant Basis Adjustments - Tax Repairs and Other	(160,353)	0	(160,353)	(49,920)	(210,273)
28	Plant Basis Adjustments - Capitalized R&D	22,178	0	22,178	0	22,178
29	Removal costs	(68,817)	0	(68,817)	29,057	(39,760)
30	Tax Depreciation	(397,761)	0	(397,761)	28,917	(368,844)
31	Tax Gains/(Losses) on Plant Dispositions	3,277	0	3,277	0	3,277
	Non-Plant Temporary Items:					
32	Bad Debt Expense Net of Write-offs	(314)	0	(314)	0	(314)
33	Deferred Compensation - Officers	308	0	308	0	308
34	Environmental Clean-up	160	0	160	0	160
35	Pension and supplemental retirements	(13,299)	0	(13,299)	0	(13,299)
36	Post-employment benefits	(314)	0	(314)	0	(314)
37	Post-retirement benefits	2,309	0	2,309	0	2,309
38	Post-retirement - VEBA	(1,232)	0	(1,232)	0	(1,232)
39	Prepaids	(1,338)	0	(1,338)	0	(1,338)
40	Reacquired debt costs	216	0	216	0	216
41	Regulatory Asset - Competitive Enhancement Rider (CER)	0	0	0	100	100
42	Regulatory Asset - IIJA Expense Deferral Adjustment	0	0	0	211	211
43	Regulatory Asset - Rate Cases Expenses	48	0	48	693	741
44	Regulatory Asset - Storm Deferral	11,022	0	11,022	(7,243)	3,779

45	Service Company Costs	930	0	930	0	930
46	Vacation Pay	372	0	372	0	372
47	Income Tax Adjustments	(256,963)	(12,686)	(269,649)	18,895	(250,754)
48	Taxable Net Income Before Special Deductions	$ (83,577)	$ (47,478)	$ (131,055)	$ 8,010	$ (123,045)

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Twelve Months Ended June 30, 2027
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: Automatic Recovery Clauses/Riders	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
	PA Corporate Net Income Tax Calculation					
1	Taxable Net Income Before Special Deductions	$ (83,577)	$ (47,478)	$ (131,055)	$ 8,010	$ (123,045)
	PA Special Deductions					
2	Dividends Paid Credit		0	0	0	0
3	Bonus Depreciation Adjustment	(32,829)	0	(32,829)	(1,409)	(34,238)
4	State Adjustment	0	0	0	0	0
5	PA Taxable Income / (Loss) before NOL CF/(Utilization)	(116,406)	(47,478)	(163,884)	6,601	(157,283)
6	PA NOL Carryforward/(Utilization)	0	0	0	0	0
7	PA Taxable Income / (Loss) after NOL CF/(Utilization)	(116,406)	(47,478)	(163,884)	6,601	(157,283)
8	PA Tax @ 7.49% for Jul-Dec 2026 and 6.99% for Jan-Jun 2027	(8,315)	(3,437)	(11,752)	478	(11,274)
9	PA Tax Credits	0	0	0	0	0
10	Accrual for Potential Deficiency	0	0	0	0	0
11	State Income Tax Settlements	0	0	0	0	0
12	Prior Period Tax Return Adjustments	0	0	0	0	0
13	Total PA Income Tax	$ (8,315)	$ (3,437)	$ (11,752)	$ 478	$ (11,274)
	Federal Income Tax Calculation					
14	Taxable Net Income Before Special Deductions	$ (83,577)	$ (47,478)	$ (131,055)	$ 8,010	$ (123,045)
	Federal Special Deductions					
15	PA Income Tax Less Tax Credits	8,315	3,437	11,752	(478)	11,274
16	Dividends Paid Credit	0	0	0	0	0
17	State Income Tax Settlements	0	0	0	0	0
18	State Income Tax Adjustment for Prior Year	0	0	0	0	0
19	Federal Taxable Income	(75,262)	(44,041)	(119,303)	7,532	(111,771)
20	Federal NOL Carryforward/(Utilization)	0	0	0	0	0
21	Federal Taxable Income after NOL CF/(Utilization)	(75,262)	(44,041)	(119,303)	7,532	(111,771)
22	Federal Tax @ 21%	(15,805)	(9,250)	(25,054)	1,582	(23,472)
23	Federal Tax Credits	(900)	0	(900)	0	(900)
24	Accrual for Potential Deficiency	0	0	0	0	0
25	Prior Period Tax Return Adjustments	0	0	0	0	0
26	Total Federal Income Tax	$ (16,705)	$ (9,250)	$ (25,954)	$ 1,582	$ (24,372)

I&E Statement No. 2
Witness: Christopher Keller

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Direct Testimony

of

Christopher Keller

Bureau of Investigation and Enforcement

Concerning:

Operating and Maintenance Expenses
Taxes Other Than Income
Cash Working Capital

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INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Christopher Keller. My business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission (Commission) in the Bureau of Investigation & Enforcement (I&E) as a Fixed Utility Financial Analyst.

Q. SUMMARIZE YOUR EDUCATION AND EMPLOYMENT HISTORY.

A. An outline of my education and employment history is attached as Appendix A.

Q. PLEASE DESCRIBE THE ROLE OF I&E IN RATE PROCEEDINGS.

A. I&E is responsible for protecting the public interest in proceedings before the Commission. I&E's analysis in this proceeding is based on its responsibility to represent the public interest. This responsibility requires balancing the interests of ratepayers, the regulated utility, and the regulated community as a whole.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. The purpose of my direct testimony is to review the base rate filing of PPL

Electric Utilities Corporation (PPL or Company), and make recommended adjustments to PPL's proposed operating and maintenance (O&M) expenses, taxes other than income, and cash working capital (CWC) for the fully projected future test year (FPFTY) ending June 30, 2027.

Q. DOES YOUR DIRECT TESTIMONY INCLUDE AN EXHIBIT?

A. Yes. I&E Exhibit No. 2 contains schedules that support my direct testimony.

Q. PLEASE SUMMARIZE YOUR RECOMMENDED O&M ADJUSTMENTS.

A. The following table summarizes my recommended adjustments.

	Company Claim	I&E Adjustment	I&E Recommended Allowance
O&M Expenses:			
Payroll and Benefits Expense	$81,900,000	($5,421,000)	$76,479,000
Payroll Taxes	$6,961,000	($2,368,000)	$4,593,000
Incentive Compensation	$4,412,000	($2,050,000)	$2,362,000
Advertising Expense	$923,000	($130,000)	$793,000
Infrastructure Investment & Jobs Act Cost Amortization	$211,000	($211,000)	$0
Payment Transaction Fees	$4,980,000	($1,149,000)	$3,831,000
Economic Development	$400,000	($400,000)	$0
Total O&M Expense Adjustments		($11,729,000)	
Rate Base Adjustments:			
Cash Working Capital	$16,775,000	($5,478,000)	$11,297,000
Total Rate Base Adjustments		($5,478,000)	

PAYROLL AND BENEFITS EXPENSE

Q. WHAT IS INCLUDED IN PAYROLL AND BENEFITS EXPENSE?

A. The Company's payroll claim includes amounts for regular and overtime wages. The benefits claim typically include costs for employee benefits such as medical, dental, life insurance, and retirement benefits.

Q. WHAT IS THE COMPANY'S CLAIM FOR PAYROLL EXPENSE?

A. The Company's claim for payroll expense is $64,357,000.[1] It should be noted that the Company's claim includes payroll expense of $1,400,000 related to employees that administer the Company's universal service programs that the Company is proposing to be recovered through its Universal Service Rider (USR Rider).[2] I will discuss later in my testimony why this proposal should be rejected.

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM FOR PAYROLL EXPENSE?

A. The Company's claim for payroll expense is based on the projected number of employees at the end of the FPFTY multiplied by the average monthly wages times twelve months.[3]

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1 I&E Exhibit No. 2, Schedule 1, p. 3.
2 I&E Exhibit No. 2, Schedule 2.
3 PPL Exhibit Fully Projected Future 1, Schedule D-5.

Q. WHAT IS THE COMPANY'S CLAIM FOR BENEFITS EXPENSE?

A. The Company's claim for benefits expense is $17,543,000[4] based on the percentage of employee benefit costs to payroll expense.[5]

Q. PLEASE SUMMARIZE THE COMPANY'S TOTAL CLAIM FOR PAYROLL AND BENEFITS EXPENSE?

A. The Company's claim for payroll and benefits expense for the FPFTY is $81,900,000 ($64,357,000 + $17,543,000).

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM FOR PAYROLL AND BENEFITS EXPENSE?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR PAYROLL AND BENEFITS EXPENSE?

A. I recommend an allowance of $76,479,000 for payroll and benefits expense, or a reduction of $5,421,000 ($81,900,000 - $76,479,000) to PPL's claim.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation for payroll and benefits expense is based on applying a

[4] I&E Exhibit No. 2, Schedule 1, p. 3.
[5] PPL Exhibit Fully Projected Future 1, Schedule D-5.

vacancy adjustment as it is unreasonable to assume that the Company will maintain 100% full staffing based on its own historic vacancy records. Since there will always be search and placement time involved in filling vacancies, there will always be a certain level of vacancies on a day-to-day operating basis that should be reflected in PPL's payroll expense allowance. The adjustment for average historic vacancy levels is needed to reflect a more accurate employee complement in the FPFTY. My recommendation more accurately represents the payroll expense level that will be in effect at the end of the FPFTY.

Q. EXPLAIN HOW YOU DETERMINED YOUR ADJUSTMENT.

A. I determined a historical three-year average vacancy rate and applied this to the Company's claim for payroll and benefits expense.

Q. DID PPL TAKE VACANCIES INTO CONSIDERATION WHEN DEVELOPING ITS CLAIM?

A. No. The Company states in response to I&E-RE-II-3-D that it did not incorporate a general vacancy reserve when developing its claim for payroll and benefits expense.[6] PPL states that head count is done at the functional group level where some functional groups apply a 5% vacancy reserve, but the Company did not

[6] I&E Exhibit No. 2, Schedule 3.

provide any calculations to reflect any vacancy reserve for those functional groups.[7]

Q. WHAT VACANCY RATE DO YOU RECOMMEND?

A. I recommend vacancy rates of 4.3% and 10.3% for union and non-union payroll and benefits expense, respectively.

Q. PLEASE EXPLAIN HOW YOU CALCULATED YOUR PAYROLL EXPENSE VACANCY ADJUSTMENTS.

A. I reviewed PPL's response to I&E-RE-II-2-D, which requested the number of employees, number of vacancies, and vacancy rates broke down by union and non-union for the Twelve Months Ending (TME) June 30, 2023, June 30, 2024, and historic test year (HTY) 2025, future test year (FTY) 2026, and FPFTY 2027.[8] I calculated vacancy rates for the TME June 30, 2023, June 30, 2024, and HTY 2025 of 6.9%, 4.0%, and 2.1%, respectively, for union employees and 9.7%, 9.9%, and 11.3%, respectively, for non-union employees.[9] This resulted in a three-year average vacancy rate of 4.3% [(6.9% + 4.0% + 2.1%) ÷ 3] for union employees and 10.3% [(9.7% + 9.9% + 11.3%) ÷ 3] for non-union employees.

Next, I determined the percentage of union and non-union payroll expense to total payroll expense. To determine this, I reviewed PPL's response to I&E-RE-

[7] I&E Exhibit No. 2, Schedule 3.
[8] I&E Exhibit No. 2, Schedule 4.
[9] I&E Exhibit No. 2, Schedule 5.

II-1-D, which requested a breakdown of payroll and benefits broken down by expensed and capitalized, by union and non-union, and by distribution, transmission, and riders for the TME June 30, 2023, June 30, 2024, and HTY 2025, FTY 2026, and FPFTY 2027.[10] Based on this information, total distribution union and total distribution non-union payroll was $131,944,000 ($100,251,000 + $31,693,000) and $88,483,000 ($86,766,000 + $1,717,000), respectively resulting in total distribution payroll of $220,427,000 ($131,944,000 + $88,483,000). This results in union payroll representing 59.9% ($131,944,000 ÷ $220,427,000) of total payroll and non-union payroll representing 40.1% ($88,483,000 ÷ $220,427,000) of total distribution payroll.

I then determined the amount of the payroll expense claim to allocate between union and non-union payroll expenses. As noted above, the Company's total payroll expense claim is $64,357,000, which can be broken down based on my allocation factors calculated above to be $38,549,843 ($64,357,000 x 59.9%) which I rounded to $38,550,000 for union payroll expense and $25,807,157 ($64,357,000 x 40.1%) which I rounded to $25,807,000 for non-union payroll expense.

Next, I applied my average vacancy rate of 4.3% to the Company's payroll expense claim of $38,550,000 for union employees resulting in a downward adjustment of $1,657,650 ($38,550,000 x 4.3%) which I rounded to $1,658,000

[10] I&E Exhibit No. 2, Schedule 1, p. 3.

resulting in a payroll expense recommendation for union payroll expense of $36,892,000 ($38,550,000 - $1,658,000). I then applied my average vacancy rate of 10.3% to the Company's payroll expense claim of $25,807,000 for non-union employees resulting in a downward adjustment of $2,658,121 ($25,807,000 x 10.3%) which I rounded to $2,658,000 for a payroll expense recommendation for non-union payroll expense of $23,149,000 ($25,807,000 - $2,658,000).

This results in a total payroll expense recommendation of $60,041,000 ($36,892,000 + $23,149,000), or a downward adjustment of $4,316,000 ($64,357,000 – $60,041,000) to the Company's claim.

Q. PLEASE EXPLAIN HOW YOU CALCULATED YOUR BENEFITS EXPENSE VACANCY ADJUSTMENTS.

A. First, I determined the percentage of union and non-union benefit costs to total benefit costs. Total distribution benefit costs were $32,716,000 and $16,343,000[11] for union and non-union benefits costs, respectively resulting in total distribution benefit costs of $49,059,000 ($32,716,000 + $16,343,000). This results in union benefit costs representing 66.7% ($32,716,000 ÷ $49,059,000) of total benefits costs and non-union benefits costs representing 33.3% ($16,343,000 ÷ $49,059,000) of total distribution benefit costs.

[11] I&E Exhibit No. 2, Schedule 1, p. 3.

I then determined the amount of the Company's benefits expense claim to allocate between union and non-union. As noted above, the Company's total benefits expense claim is $17,543,000 which can be broken down based on my allocation factors calculated above to be $11,701,181 ($17,543,000 x 66.7%) which I rounded to $11,701,000 for union benefits expense and $5,841,819 ($17,543,000 x 33.3%) which I rounded to $5,842,000 for non-union benefits expense.

With this information, I applied my average vacancy rate of 4.3% to the Company's benefits expense claim of $11,701,000 for union employees resulting in a downward adjustment of $503,143 ($11,701,000 x 4.3%) which I rounded to $503,000 resulting in a union benefits expense recommendation of $11,198,000 ($11,701,000 - $503,000). I then applied my average vacancy rate of 10.3% to the Company's benefits expense claim of $5,842,000 for non-union employees resulting in a downward adjustment of $601,726 ($5,842,000 x 10.3%) which I rounded to $602,000 resulting in a benefits expense recommendation for non-union payroll expense of $5,240,000 ($5,842,000 - $602,000). This results in a total benefits expense recommendation of $16,438,000 ($11,198,000 + $5,240,000), or a downward adjustment of $1,105,000 ($17,543,000 – $16,438,000) to the Company's claim.

Q. PLEASE SUMMARIZE YOUR RECOMMENDATION FOR PAYROLL AND BENEFITS EXPENSE?

A. I recommend an allowance of $60,041,000 for payroll expense and $16,438,000 for benefits expense for a total recommended allowance for payroll and benefits expense of $76,479,000 ($60,041,000 + $16,438,000), or a reduction of $5,421,000 ($81,900,000 - $76,479,000) to PPL's claim.

PAYROLL TAXES

Q. WHAT IS INCLUDED IN PAYROLL TAXES?

A. Payroll taxes represent taxes imposed on employers and employees that are usually calculated as a percentage of the salaries paid to staff. Payroll taxes generally fall into two categories: (1) deductions from an employee's wages; and (2) taxes paid by the employer based on the employee's wages. PPL has made a claim in this filing for its employer share of those payroll taxes.

Q. WHAT IS THE COMPANY'S CLAIM FOR PAYROLL TAXES?

A. In its filing, PPL's claim for payroll taxes is $6,961,000.[12]

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM?

A. PPL's claim consists of Social Security, federal unemployment tax (FUTA), and

[12] I&E Exhibit No. 2, Schedule 6, p. 2.

state unemployment tax (SUTA), which the Company calculated to be 8.5% of payroll expense, which is broken down by 8% for Social Security, 0.1% for FUTA, and 0.4% for SUTA.[13] This tax rate is applied to the payroll and benefits to determine the payroll tax claim.[14]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR PAYROLL TAXES?

A. I recommend an allowance of $4,593,000 for payroll taxes, or a reduction of $2,368,000 ($6,961,000 - $4,593,000) to the Company's claim.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation is based on utilizing a payroll tax rate of 7.65% and the recognition of the payroll expense reduction from my vacancy adjustment, and on the percentage of total payroll taxes to total payroll. The Company's 8.5% claim for total payroll taxes is unsupported, particularly since the combination of Social Security and Medicare taxes should be 7.65%, and not the 8.0% total that PPL has indicated.[15] Additionally, I disagree with including employee benefits in the computation for payroll taxes.

[13] I&E Exhibit No. 2, Schedule 6, p. 1.
[14] I&E Exhibit No. 2, Schedule 6, p. 2.
[15] I&E Exhibit No. 2, Schedule 6, p. 1.

Q. WHY IS THE PAYROLL TAX RATE OF 7.65% APPROPRIATE?

A. The majority of payroll taxes paid by an employer are for the federally mandated taxes for Social Security and Medicare. The Social Security tax is paid at a tax rate of 6.2%, up to a $176,100 in individual salary cap for 2025 and $184,500 for 2026. The Medicare tax is paid at a rate of 1.45% for 2025 and 2026 with no salary cap.

Employers also pay federal and state unemployment compensation fund taxes. While employers pay taxes to the Pennsylvania state unemployment compensation fund at a variable rate up to 10.3734%, the salary limit applicable for tax purposes, $10,000 in 2025 and 2026, causes this tax to be a small share of total payroll taxes. The federal unemployment tax is even further limited to the first $7,000 for each employee, and it is reduced by payments to state funds, and thus, it represents a very minimal share of payroll taxes due. It is reasonable to apply the 7.65% federal tax rate (6.2% + 1.45%) as an estimation of payroll taxes due as opposed to the Company's unsupported 8.5% because of the cap of earnings on Social Security income which was stated to be $184,500 for 2026.[16] Given the fact that a number of employees will exceed the earnings subject to Social Security tax, using 7.65% is reasonable and should also account for any employer share of state and federal unemployment taxes.

[16] https://www.ssa.gov/OACT/COLA/cbb.html, accessed December 10, 2025.

Q. PLEASE EXPLAIN HOW YOU CALCULATED YOUR PAYROLL TAX ADJUSTMENT.

A. First, I applied my 7.65% payroll tax rate to the Company's claim for payroll expense of $64,357,000 (since the benefits portion should not be subject to payroll taxes) for a payroll tax recommendation prior to reflecting my vacancy adjustment of $4,923,311 ($64,357,000 x 7.65%) which I rounded to $4,923,000. As discussed earlier, I made a total downward adjustment for payroll expense of $4,316,000 which is 6.7% ($4,316,000 ÷ $64,357,000) of the Company's claim for payroll expense. I then applied the 6.7% to my payroll tax recommendation of $4,923,000 which reflects my payroll tax rate of 7.65% resulting in a reduction of $329,841 ($4,923,000 x 6.7%) which I rounded to $330,000 to the Company's claim. This results in a recommended allowance of $4,593,000 ($4,923,000 - $330,000), or a reduction of $2,368,000 ($6,961,000 - $4,593,000) to the Company's claim.

<u>UNIVERSAL SERVICE RIDER SALARIES AND WAGES</u>

Q. WHAT IS THE COMPANY PROPOSING TO CHANGE FOR ITS UNIVERSAL SERVICE RIDER RECOVERY?

A. The Company is proposing to recover salaries and wages that are currently recovered in base rates for employees that administer the Company's programs under its Universal Service and Energy Conservation Plan (USECP) such as its Customer Assistance Program (CAP Program) – OnTrack, its Low-Income Usage Reduction

Program (LIURP) – WRAP, its Hardship Fund – Operation HELP, and its Customer Assistance and Referral Evaluation Service (CARES) program through its Universal Service Rider (USR Rider).[17]

Q. WHY IS THE COMPANY PROPOSING TO RECOVER THESE SALARIES AND WAGES THROUGH ITS USR RIDER?

A. Company witness Lisa Norden opines that the Company can better adapt and budget its staff for USECP programs and that it would simplify recovery of USECP costs as all other USECP costs are recovered through its USR Rider. She asserts that the Company already recovers its salaries and wages in its Energy Efficiency and Conservation Plan through its Act 129 Compliance Rider. Additionally, she states that the salaries and wages would be subject to reconciliation where any over or under recovery would be trued up and be subject to interest. Finally, she states that it would eliminate the regulatory lag in recovering these USECP costs.[18]

Q. WHAT IS THE APPROXIMATE O&M COSTS THAT WOULD BE SHIFTED FROM BASE RATES TO THE USR RIDER?

A. The Company proposes to shift approximately $1,400,000 of annual USECP costs related to salaries and wages for employees that administer the Company's programs under its USECP through its USR Rider.[19]

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[17] PPL Statement No. 18, p. 10, lines 8-11.
[18] PPL Statement No. 18, p. 12, line 3 through p. 13, line 5.
[19] PPL Statement No. 18, p. 13, lines 7-17.

Q. DO YOU AGREE WITH THE COMPANY'S PROPOSAL TO SHIFT RECOVERY OF THESE COSTS FROM BASE RATES TO ITS USR RIDER?

A. No. I recommend the Commission reject the Company's proposal to move salaries and wages for employees that administer programs under its USECP from base rates to the USR Rider for two reasons. First, moving these costs from base rates to USR Rider provides PPL a guaranteed recovery of USECP labor costs and eliminates the Commission's authority to review reasonableness and prudency of USECP labor costs. Second, shifting cost recovery of the salaries and wages from base rates to the Company's USR Rider would allow the Company to add or remove employees without scrutiny.

Q. HAS THE COMMISSION RECENTLY REJECTED A SIMILAR PROPOSAL?

A. Yes. In the most recent Columbia Gas of Pennsylvania, Inc. (Columbia Gas) base rate case proceeding, Columbia Gas proposed to recover labor costs related to universal service costs related to the Company's Energy Assistance Team (EAT) in its Universal Service Plan (Rider USP). The Commission denied Columbia Gas' proposal and stated the following:

> On consideration of the record evidence, we shall grant Columbia's Exception No. 7. Initially, we note that we concur with the ALJs' recommendation, to which no Party objected, that the Company be directed to continue to recover its EAT costs through its base rates. As I&E observed, shifting the recovery of EAT costs from the Company's base rates to its Rider USP provides Columbia with a *guaranteed* recovery of EAT labor

costs and eliminates the Commission's authority to review the reasonableness and prudency of such costs. See I&E M.B. at 29-30.

However, given that we shall adopt this recommendation of the ALJs, we disagree with the ALJs' corresponding recommendation to also apply a downward adjustment of $220,000 and thereby deny Columbia's recovery of the administrative costs associated with the Company's EAT through its base rates. As Columbia notes, the OCA opposed only the Company's proposal to shift the recovery of EAT costs from base rates to its Rider USP. Columbia Exc. at 15. However, as the OCA confirms in its Replies to Exceptions, it does not oppose the recovery of the $220,000 in EAT costs if such costs remain in the Company's base rates. OCA R. Exc. at 22-23; *see also* OCA R.B. at 80, 165-66. As such, we shall reverse the ALJs' recommendation that would have reduced the Company's claim by $220,000.[20]

Q. IF THE COMMISSION DECIDES TO ALLOW THE COMPANY'S PROPOSAL TO SHIFT THESE COSTS FROM BASE RATES TO THE COMPANY'S USR RIDER, WHAT OTHER RECOMMENDATION DO YOU HAVE REGARDING THESE EXPENSES?

A. As stated earlier, the Company's claim for payroll and benefits expense currently includes the $1,400,000 related to the salaries and wages that the Company is proposing to shift from base rates to its USR Rider. If the Commission decides to allow the Company's proposal, there will need to be corresponding downward adjustments to reflect a decrease in payroll and benefits expense as well as any other expenses that would be affected by the shift of the salaries and wages from base rates

[20] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc*., Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Recovery of Energy Assistance Team/Rider Universal Service Plan (Rider USP), pp. 167-168.

to the USR Rider. Without the corresponding reduction, expenses related to the salaries and wages shifted from base rates to the USR Rider, the Company would receive double recovery of these costs, once in base rates, and again in its USR Rider.

INCENTIVE COMPENSATION

Q. WHAT IS INCENTIVE COMPENSATION?

A. Incentive compensation is additional money or other rewards that are supplementary to base pay.

Q. WHAT IS THE COMPANY'S CLAIM FOR INCENTIVE COMPENSATION?

A. The Company's claim for incentive compensation is $4,412,000.[21]

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM?

A. The Company's claim does not provide a specific basis for its claim for incentive compensation. In response to I&E-RE-II-11-D, which requests a breakdown of incentive compensation by financial, safety, and qualitative results for the TME June 30, 2023, June 2024, HTY 2025, FTY 2026, and FPFTY 2027, the Company states that its incentive compensation is based on operations goals that include

[21] I&E Exhibit No. 2, Schedule 7, p. 3.

individual performance and that it does not forecast individual components of its incentive compensation criteria.[22] This information provided by the Company indicates there are a number of factors that are taken into consideration when determining incentive compensation and the Company's broad descriptions of these factors provided little specificity.

In the Company's supplemental response to the above data request, the Company provided a breakdown by type of incentive compensation. This includes cash awards of $556,000, stock based compensation of $1,772,000, variable pay of $2,084,000 for a total claim of $4,412,000 ($556,000 + $1,772,000 + $2,084,000).[23]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR THE COMPANY'S INCENTIVE COMPENSATION CLAIM?

A. I recommend an allowance of $2,362,000 for incentive compensation, or a reduction of $2,050,000 ($4,412,000 - $2,362,000) to the Company's claim.

[22] I&E Exhibit No. 2, Schedule 8, pp. 1-2.
[23] I&E Exhibit No. 2, Schedule 7, p. 3.

Q. WHAT IS THE BASIS OF YOUR RECOMMENDATION?

A. My recommendation is based on the removal of 50% of the Company's claim related to cash awards and 100% removal of the Company's claim related to stock-based compensation as these are based on goals that are related to financial results which do not provide any benefit to ratepayers.

PPL's cash awards are based on corporate financial and corporate strategic goals where 55% for operating company presidents and 50% for operating company executives of the Company's cash awards are based on earnings per share.[24] Additionally, the Company's stock based compensation plan includes a Restricted Stock Unit Program which is based on PPL's common stock share price and Performance Units for executives that are based on earnings growth.[25]

Based on this information, I removed 50% of the Company's claim related to cash awards of $278,000 ($556,000 x 50%) and 100% of the Company's claim related to stock based compensation of $1,772,000 for a total downward adjustment of $2,050,000 ($278,000 + $1,772,000). This results in a recommended allowance of $2,362,000 ($4,412,000 - $2,050,000).

[24] I&E Exhibit No. 2, Schedule 8, p. 3.
[25] I&E Exhibit No. 2, Schedule 8, pp. 4-5.

Q. HAS THE COMMISSION RECENTLY ADJUSTED A COMPANY'S CLAIM FOR INCENTIVE COMPENSATION BASED ON THE REMOVAL INCENTIVE COMPENSATION RELATED TO FINANCIAL GOALS?

A. Yes. In the most recent Columbia Gas of Pennsylvania, Inc. (Columbia Gas) base rate case proceeding, the Commission removed 70% of Columbia Gas' total incentive compensation claim that was related to financial goals finding that it was not necessary in providing safe and reliable service to ratepayers. The Commission stated:

> We shall deny Columbia's Exception Nos. 3 and 4. We agree with the ALJs' recommendation to adopt the OCA's proposed downward adjustment of $1,798,165, to the Company's cash-based STI compensation expense claim of $2,568,807. As noted by the ALJs and the OCA, Columbia did not explain why 70% of the incentive compensation expense is necessary to provide adequate service to ratepayers, given that only 30% of this claimed expense is related to operational safety and customer experience. *See* OCA St. 2 at 18-19. Accordingly, we shall adopt the ALJs' recommendation to apply a downward adjustment of $1,798,165, [$2,568,807 x 70% = $1,798,165], to reflect a total allowance for cash-based STI compensation expense of $770,642. [$2,568,807 – $1,798,165 = $770,642].
>
> We also agree with the ALJs and the OCA that Columbia failed to present credible evidence that the totality of its LTI compensation plan is reasonable, given that only 30% of the plan is related to safety, customer care, customer satisfaction, or other benefits to ratepayers. Accordingly, we shall adopt the ALJs' recommendation that only 30% of the Company's LTI compensation expense claim of $754,446, or $226,334, [$754,446 x 30% = $226,334], be allowed for ratemaking purposes, resulting in a downward adjustment of $528,112. [$754,446 – $528,112 = $226,334].[26]

[26] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc*., Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Incentive Compensation, p. 123.

ADVERTISING EXPENSE

Q. WHAT IS INCLUDED IN ADVERTISING EXPENSE?

A. Advertising expense includes goodwill or institutional advertising, customer assistance programs, customer education, employment vacancy searches, and miscellaneous advertising.[27]

Q. WHAT IS THE COMPANY'S CLAIM FOR ADVERTISING EXPENSE?

A. PPL's claim for advertising expense is $923,000.[28]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR ADVERTISING EXPENSE?

A. I recommend an allowance of $793,000 for advertising expense, or a reduction of $130,000 ($923,000 - $793,000) to PPL's claim.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation is based on the removal of goodwill and institutional advertising. In response to I&E-RE-II-17-D, the Company provided a breakdown and descriptions of each of the advertising programs as well as samples of each of

[27] PPL Exhibit II-D-7, Attachment II-D-7d.
[28] PPL Exhibit II-D-7, Attachment II-D-7d, p. 2.

the advertising programs.[29] This type of advertising relates to the Company's Partners in Power campaign, which the Company states "aims to build trust and community that is rooted in partnership" where the purpose is to "reach broad audiences with emotionally resonant stories" that offer "high reach, strong emotional impact, [and] credibility."[30]

These types of advertisements are typically more representative of goodwill advertising, or promotional advertising, that would provide little (if any) benefit to ratepayers. Ratepayers should not be required to finance PPL's decision to pay for such promotional advertising.

INFRASTRUCTURE INVESTMENT & JOBS ACT (IIJA) COST AMORTIZATION

Q. WHAT PROMPTED THE CLAIM FOR AN IIJA COST AMORTIZATION?

A. The Commission granted utilities the ability to defer costs associated with pursuing funds via the IIJA provided the utility files a notice with the Commission at the corresponding docket, and that the request for recovery of any such cost be made at the earliest possible time. The cost recovery was not guaranteed by the Commission and any party can contest recovery of such costs.[31]

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[29] I&E Exhibit No. 2, Schedule 9.

[30] I&E Exhibit No. 2, Schedule 9, p. 2.

[31] *Petition of the Office of Consumer Advocate, the Office of Small Business Advocate, and the Pennsylvania Utility Law Project Requesting Initiation of a Proceeding on Federal Funding Opportunities for Utilities Under the Infrastructure Investment and Jobs Act*, Docket No. P-2020-3032929, pp. 12-13 (Order Entered July 13, 2023).

Q. DID PPL FILE THE REQUIRED NOTICE WITH THE COMMISSION?

A. Yes.

Q. DID THE COMPANY MAKE A RELATED CLAIM IN THE INSTANT PROCEEDING?

A. Yes. The Company is claiming $211,000.[32]

Q. WHAT IS THE BASIS OF THE COMPANY'S CLAIM?

A. The Company has spent a total of $633,000 in 2022 and 2023 and is requesting a three-year amortization of that amount.[33]

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT DO YOU RECOMMEND?

A. I recommend disallowance of the Company's entire claim.

Q. WHAT IS THE BASIS OF YOUR RECOMMENDATION?

A. I disagree with the concept of a deferral for such cost as allowed by the Commission in general, because a regulatory asset should be used for items that

[32] PPL Exhibit Fully Projected Future 1, Schedule D-10.
[33] PPL Statement No. 22, p. 4, line 18 through p. 5, line 3.

are: (1) extraordinary; (2) unanticipated; (3) nonrecurring; and (4) substantial.[34] While I appreciate the pursuit of regulated utilities applying for such grant funding, companies should be required and expected to apply for such funding in all possible scenarios, and this is not limited to the IIJA. These costs are not extraordinary for PPL, were not necessarily unanticipated, are most certainly recurring expenses because, as stated above, utilities should seek out such funding where available and likely do, and finally, I do not view these expenses as substantial as far as PPL is concerned ($633,000 spent over a two-year period).

Q. IF THE COMMISSION DECIDES TO ALLOW THE COMPANY'S PROPOSED DEFERRAL TREATMENT, WHAT MODIFICATION TO PPL'S CLAIM DO YOU RECOMMEND?

A. As stated above, I disagree with deferral treatment for this claim, however, if the Commission decides to allow it, I recommend that the 2022 and 2023 expense total of $633,000 be amortized over 61 months as opposed to three years, which is in line with the Company's actual historic filing frequency as discussed by I&E witness Zachari Walker.[35] This results in a recommended allowance of $124,525 ($633,000 ÷ 61 months x 12 months), which I rounded to $125,000, or a reduction of $86,000 ($211,000 - $125,000) to the Company's claim.

[34] *Petition of Columbia Gas of Pa., Inc. for Authority to Defer for Accounting and Financial Purposes Certain Start Up Expenses Assoc. with the Redesign of Upgrade of Financial Processes and Info. Systems*, Docket No. P-2012-2319920, p. 5 (Order Entered December 5, 2012).

[35] I&E Statement No. 1.

PAYMENT TRANSACTION FEES

Q. SUMMARIZE THE COMPANY'S PAYMENT TRANSACTION FEES PROPOSAL.

A. PPL proposes to include the costs of payment transactions fees in base rates. Currently, customers pay transaction fees separately when making payments through credit and debit cards, Western Union, walk-in payments, and other electronic payment methods such as Venmo and PayPal.[36]

Q. WHY IS THE COMPANY PROPOSING TO RECOVER PAYMENT TRANSACTION FEES IN BASE RATES?

A. Company witness Lisa Norden claims that including the costs of payment transaction fees in base rates would be convenient for customers as customers may be less willing to make timely payments if there are transaction fees. Additionally, Ms. Norden states that the Company's proposal would help customers avoid termination of service or late payments, eliminate the burden of the transaction fee on customers, reduce confusion between the third-party transaction fees and the Company's charges for electric service, increase customer satisfaction, and reduce the inconvenience of customers sending a check via mail. Finally, Ms. Norden states that the Company's proposal would benefit low-income customers.[37]

[36] PPL Statement No. 18, p. 7, lines 2-10.
[37] PPL Statement No. 18, p. 8, line 1 through p. 9, line 4.

Q. WHAT IS THE EXPENSE CLAIM ASSOCIATED WITH THE PAYMENT TRANSACTION FEE PROPOSAL?

A. PPL is proposing to collect $4,980,000 in base rates.[38]

Q. HOW DID THE COMPANY DETERMINE THE $4,980,000 TO RECOVER IN BASE RATES?

A. PPL based its claim on analysis of payment transaction fees from November 2023 through October 2024 where there were $1,527,569 payment transactions that incurred a transaction fee totaling $3,832,647. The Company then estimated a 30% increase in payment transaction fees based on its historical growth of 15% in payments that incurred a transaction fee from 2023 to 2025 where the Company states that it reasonably projects that the growth in these types of payments will exceed the historical 15% growth rate if transaction fees were eliminated. The Company's estimated 30% increase in payment transaction fees results in a total claim of $4,982,441 ($3,832,647 x 1.30) which the Company rounded to $4,980,000.[39]

[38] PPL Statement No. 18, p. 9, line 14.
[39] I&E Exhibit No. 2, Schedule 10.

Q. DO YOU ACCEPT THE PREMISE OF PPL'S OVERALL PROPOSAL FOR PAYMENT TRANSACTION FEES TO BE INCLUDED IN BASE RATES?

A. Yes.

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM AMOUNT TO BE RECOVERED FOR PAYMENT TRANSACTION FEES IN BASE RATES?

A. No.

Q. WHAT IS YOUR RECOMMENDATION FOR THE PAYMENT TRANSACTION FEE PROPOSAL?

A. I recommend an allowance of $3,831,000 for the payment transaction fee proposal, or a reduction of $1,149,000 ($4,980,000 - $3,831,000) to the Company's claim.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation is based on the removal of the additional 30% that PPL claims will occur once the payment transaction fee is eliminated. While there may possibly be increased usage in payments that would have incurred a payment transaction fee due to the elimination of the payment transaction fee, the Company did not account for other benefits of eliminating the payment transaction fee that would offset the increase in usage. For example, as noted earlier in my testimony,

Ms. Norden acknowledges that the Company's transaction fee proposal would improve customer satisfaction which would also help to reduce uncollectibles and possibly reduce cash working capital needed by the Company. Additionally, the Company's claim does not reflect the cost savings realized for costs associated with customer service such as the call center, mail handling, uncollectibles, collection costs, etc. Most importantly, the Company's proposed 30% increase is speculative and should be rejected. Therefore, I recommend a reduction of the Company's claim to $3,830,769 ($4,980,000 ÷ 130%) which I rounded to $3,831,000 to remove the additional 30% requested. This produces a recommended adjustment of $1,149,000 ($4,980,000 - $3,831,000) to the Company's claim.

ECONOMIC DEVELOPMENT

Q. SUMMARIZE THE COMPANY'S ECONOMIC DEVELOPMENT PROPOSAL.

A. PPL proposes implementing its Opportunity Pennsylvania Program (Program). The Company states that the purpose of the Program is to be a proactive initiative to support communities by securing funding through the Pennsylvania SITES (PA SITES) initiative and other state, federal, or regional programs.[40] Under the Company's Economic Development proposal, the Program would support those in

[40] PPL Statement No. 21, p. 2, line 22 through p. 3, line 3.

PPL's service territory by providing reimbursement funding for completed site development work and provide technical assistance in helping communities obtain additional state and federal funding.[41]

Q. WHAT IS THE BASIS FOR THE COMPANY'S ECONOMIC DEVELOPMENT PROPOSAL?

A. Company witness Jason Hunt opines that economic vitality in PPL's service territory is critical and that the Commission has an important role to play when it comes to economic development. Mr. Hunt asserts that economic development results in better paying jobs, increased tax revenue, and overall higher quality of life where the Company can help promote sustainable growth in its service territory. Additionally, Mr. Hunt states that economic development benefits customers by creating stronger, more resilient communities, and a more efficient and cost-effective electric system as when new companies connect to the grid, they will increase overall system utilization which will spread fixed costs across a larger customer base. Furthermore, Mr. Hunt states that the Program would help communities in its service territory by bringing about site development across both developed and underdeveloped regions. Finally, Mr. Hunt states that the Program is not only about powering new businesses, but also empowering opportunity as it strengthens the grid, supports affordability, and helps communities thrive.[42]

[41] PPL Statement No. 21, p. 5, line 2 through p. 6, line 15.
[42] PPL Statement No. 21, p. 3, line 6 through p. 4, line 17.

Q. WHAT IS THE EXPENSE CLAIM ASSOCIATED WITH PPL'S ECONOMIC DEVELOPMENT PROPOSAL?

A. PPL is proposing to collect $400,000 in distribution base rates.[43]

Q. HOW DID THE COMPANY DETERMINE THE $400,000 TO RECOVER IN BASE RATES?

A. PPL based its claim on market information provided by Company affiliates, Louisville Gas and Electric Company and Kentucky Utilities Company, as well as discussions with communities and vendors that have secured PA SITES funding where they stated that technical assistance ranged from $100,000 to $120,000 per site.[44] PPL states that the Company's claim of $400,000 is a reasonable and prudent amount to support a balanced portfolio of reimbursement and technical assistance grants.[45]

Q. DO YOU AGREE WITH THE COMPANY'S ECONOMIC DEVELOPMENT PROPOSAL?

A. No. I recommend the Commission reject the Company's Economic Development proposal. While PPL's proposal may be well-intentioned, it is not appropriate for ratepayers to fund the Company's proposal. The Company has not provided any

[43] PPL Statement No. 21, p. 3, lines 2-3.
[44] I&E Exhibit No. 2, Schedule 11.
[45] I&E Exhibit No. 2, Schedule 11.

support indicating that the Economic Development proposal will provide any benefits to ratepayers as a whole.

Q. EXPLAIN WHETHER PPL HAS PROPOSED SIMILAR ECONOMIC DEVELOPMENT PROGRAMS IN PRIOR PROCEEDINGS, AND IF SO, IDENTIFY THE OUTCOME.

A. In PPL's 2004 base rate case, the Company proposed a similar program, the Community Betterment Initiative (CBI), where PPL would establish a mandated ratepayer contribution to community development organizations and human service areas in PPL's service territory. Unlike the Company's Economic Development proposal in this proceeding, PPL would have matched ratepayer contributions dollar-for-dollar with a contribution from shareholders. The Commission in that proceeding stated the following in rejecting the Company's CBI proposal:

> The use of ratepayer funds in this regard is not appropriate because PPL has failed to provide concrete record evidence quantifying how the program will benefit ratepayers. Furthermore, in PPL's prior base rate proceeding, the costs associated with these socio-economic type programs were not allowed. As such, we shall grant the Exceptions of the OTS, reversing the ALJ recommendation, and deny recovery of the $1 million mandatory ratepayer funded portion of this program. We do, however, encourage PPL to contribute corporate funds into the CBI.[46]

[46] *Pa. PUC v. PPL Electric Utilities Corporation*, Docket No. R-00049255 (Order Entered December 22, 2004). *See generally* Disposition of Community Betterment Initiative, p. 47.

As noted above, the Commission has rejected similar proposals in prior PPL proceedings citing the lack of quantifiable evidence to demonstrate how the Company's proposal would benefit ratepayers. Therefore, I recommend the Company's Economic Development proposal be rejected and the $400,000 expense claim for the Economic Development proposal be disallowed.

CASH WORKING CAPITAL

Q. WHAT IS A CASH WORKING CAPITAL (CWC) ALLOWANCE FOR RATEMAKING PURPOSES?

A. CWC includes the amount of funds necessary to operate a utility during the interim between the rendition of service, including the payment of related expenses, and the utility's receipt of revenue in payment of services rendered.

Q. HOW DOES THE COMPANY CALCULATE ITS CWC CLAIM?

A. PPL calculates its CWC by using a lead/lag study. A lead/lag study measures the differences in time between: (1) the time services are rendered until payment of those services is received; and (2) the time between the point when a utility has incurred an expense and the actual payment of the expense. Stated differently, the lead/lag study measures how many days exist on average between the midpoint of the service period and the date the payment is made.

Q. DO YOU AGREE WITH THE COMPANY'S USE OF THE LEAD/LAG METHOD?

A. Yes.

Q. WHAT IS THE COMPANY'S CWC CLAIM?

A. The Company's claim for CWC is $16,775,000.[47]

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIM?

A. PPL's claim is based on an HTY lead/lag study, applying total revenues and total expenses for the FPFTY ending June 30, 2027.

Q. DID THE COMPANY ACKNOWLEDGE ANY ERRORS DURING DISCOVERY?

A. Yes. The Company identified an error in response to I&E-RE-I-2-D which would increase O&M expenses resulting in an increase in the average lag of operating expenses and a reduction in average lag days between payment of operating expense and receipt of revenue from 5.2 days to 5.1 days.[48] This correction has been reflected in I&E Exhibit No. 2, Schedule 12, p. 3.

[47] PPL Exhibit Fully Projected Future 1, Schedule C-4.
[48] I&E Exhibit No. 2, Schedule 13.

Q. DO YOU AGREE WITH THE COMPANY'S CLAIM?

A. No.

Q. WHAT DO YOU RECOMMEND?

A. I recommend an allowance of $11,297,000 or a decrease of $5,478,000 ($16,775,000 - $11,297,000) to the Company's claim.[49]

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation is based on two adjustments. First, I recommend a change to the expense lag days corresponding to Affiliate Support from 35 days to 45 days. Second, my recommendation includes adjustments to O&M expenses as discussed in I&E witness Zachari Walker's direct testimony[50] and in my direct testimony.

Q. IS YOUR RECOMMENDED CWC ALLOWANCE A FINAL RECOMMENDATION?

A. No. All adjustments to PPL's claims for revenues, expenses, taxes, and rate base must be continually brought together in the Administrative Law Judge's Recommended Decision and again in the Commission's Final Order. This process, known as iteration, effectively prevents the determination of a precise calculation until all adjustments have been made to the Company's claim.

[49] I&E Exhibit No. 2, Schedule 12, p. 1.
[50] I&E Statement No. 1.

Q. WHY ARE YOU RECOMMENDING TO CHANGE THE LAG DAYS FOR AFFILIATE SUPPORT FROM 35 DAYS TO 45 DAYS?

A. The basis for my recommendation is to change the expense lag days corresponding to Affiliate Support costs from 35 day to 45 days. This change aligns payment timing with the terms of the service agreement and removes unnecessary early payment, to maximize the holding period of cash to the Company's and ratepayers' benefit. This recommended change is reflected in I&E Exhibit No. 2, Schedule 12, p. 3.

Q. PLEASE EXPLAIN THE PAYMENT TERMS OF THE AFFILIATE SUPPORT SERVICES AGREEMENT.

A. According to the Company's service agreement with the affiliate, services are payable within thirty (30) days after receipt of invoice.[51] The payment lag is the sum of the days to the midpoint of service period of one month, which is 15 days, plus the 30 day payment due date, which results in a total payment lag of 45 days.

Ratepayers should not bear costs associated with CWC increases that result from unnecessary and disadvantageous early payments, which in this instance are being paid to a PPL-affiliated company. Based on a recalculation of the average lag with this adjustment, the result indicates that the Company experiences no lag

[51] PPL Exhibit II-D-7, Attachment II-D-8b, p. 2.

in receipt of revenue relative to payment of O&M expenses. Accordingly, there should be no CWC requirement associated with this factor.

Q. WHAT O&M ADJUSTMENTS DID YOU INCORPORATE WHEN DETERMINING A RECOMMENDED CWC ALLOWANCE?

A. All O&M adjustments that are cash-based expense claims should be included when determining the Company's CWC requirement. Therefore, I have included cash-based O&M recommendations when computing the overall recommended CWC allowance.

Q. SUMMARIZE WHERE EACH OF THE RECOMMENDED O&M EXPENSE ADJUSTMENTS ARE REFLECTED IN THE CWC COMPUTATIONS.

A. The following recommended adjustments are reflected in the O&M Expense - Expense Lag Days calculation: payroll and benefits expense adjustment of $5,421,000, payroll taxes adjustment of $2,368,000, incentive compensation adjustment of $2,050,000, advertising expense adjustment of $130,000, payment transaction fees adjustment of $1,149,000, economic development adjustment of $400,000, rate case expense adjustment of $304,000, storm damage expense adjustment of $9,994,000, bank charges adjustment of $388,000, company sponsorships adjustment of $28,000, membership dues and subscriptions adjustment of $2,800,000, and vegetation management expense adjustment of

$15,579,000 as discussed above and in I&E witness Zachari Walker's direct testimony, producing a total decrease of $40,611,000[52] which is reflected in I&E Exhibit No. 2, Schedule 12, p. 2.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

[52] I&E Exhibit No. 2, Schedule 13, p. 4.

Professional and Educational Experience
Christopher Keller

Professional Experience

January 2014 to Present
Fixed Utility Financial Analyst
Pennsylvania Public Utility Commission, Harrisburg, Pennsylvania
Bureau of Investigation & Enforcement

September 2008 to January 2014
Insurance Company Financial Analyst
Pennsylvania Insurance Department, Harrisburg, Pennsylvania
Bureau of Licensing & Financial Analysis

Education and Training

FAI Utility Finance and Accounting for Financial Professionals, Boston, MA
May 21-23, 2014

York College of Pennsylvania, York, Pennsylvania
Master of Business Administration, Finance Concentration, 2008
Bachelor of Science, Accounting, 2006

Testimony Submitted

I have testified and/or submitted testimony in the following proceedings:

- Docket No. R-2025-3053442 – York Water Company – Water (O&M)
- Docket No. R-2025-3053573 – York Water Company – Wastewater (O&M)
- Docket No. R-2025-3054392 – Wellsboro Electric Company (ROR)
- Docket No. R-2025-3054394 – Citizens' Electric Company (ROR)
- Docket No. R-2025-3054938 – UGI Utilities, Inc. – Gas Division (1307(f))
- Docket No. R-2024-3052716 – UGI Utilities, Inc. – Gas Division (O&M)
- Docket No. R-2024-3052357 – Pike County Light & Power Company (Gas) (ROR)
- Docket No. A-2022-3033138 – Aqua Pennsylvania Wastewater, Inc. – Acquisition of the Wastewater System Assets of the City of Beaver Falls (1329)
- Docket No. P-2024-3051313 – Rock Spring Water Company (529 Investigation)
- Docket No. R-2024-3047822 – Aqua Pennsylvania, Inc. (ROR)
- Docket No. R-2024-3047824 – Aqua Pennsylvania Wastewater, Inc. (ROR)
- Docket No. M-2023-3042180 – Venango Water Company, Sugarcreek Water Company, West Hickory Water Company, Plumer Water Company, Fryburg Water Company, Cooperstown Water Company, and Blaine E. Rhodes Sewer Company (529 Investigation)
- Docket No. R-2024-3048828 – UGI Utilities, Inc. – Gas Division (1307(f))
- Docket No. R-2024-3046932 – PECO Energy Company – Gas Division (O&M)

Professional and Educational Experience
Christopher Keller

Testimony Submitted (Continued)

I have testified and/or submitted testimony in the following proceedings:

- Docket No. R-2024-3046523 – Duquesne Light Company (ROR)
- Docket No. R-2023-3044549 – Peoples Natural Gas Company LLC (O&M)
- Docket No. R-2023-3040258 – Columbia Water Company (O&M and ROR)
- Docket No. R-2023-3040290 – UGI Utilities, Inc. – Gas Division (1307(f))
- Docket No. R-2022-3037368 – UGI Utilities, Inc. – Electric Division (O&M)
- Docket No. R-2022-3035730 – National Fuel Gas Distribution Corporation (O&M)
- Docket No. R-2022-3031340 – York Water Company – Water (ROR)
- Docket No. R-2022-3032806 – York Water Company – Wastewater (ROR)
- Docket No. R-2022-3032300 – Valley Energy, Inc. (ROR)
- Docket No. R-2022-3031704 – Borough of Ambler – Water Department (ROR)
- Docket No. R-2022-3032242 – UGI Utilities, Inc. – Gas Division (1307(f))
- Docket No. R-2022-3031211 – Columbia Gas of Pennsylvania, Inc. (ROR)
- Docket No. A-2021-3026132 – Aqua Pennsylvania Wastewater, Inc. – Acquisition of the Wastewater Collection and Conveyance System Assets of East Whiteland Township (1329)
- Docket No. P-2021-3030012 – Metropolitan Edison Company (DSP)
- Docket No. P-2021-3030013 – Pennsylvania Electric Company (DSP)
- Docket No. P-2021-3030014 – Pennsylvania Power Company (DSP)
- Docket No. R-2024-3046932 – PECO Energy Company – Gas Division (ROR)
- Docket No. P-2021-3030021 – West Penn Power Company (DSP)
- Docket No. R-2021-3026116 – Borough of Hanover – Water (ROR)
- Docket No. R-2021-3025206 – Community Utilities of Pennsylvania – Water Division (ROR)
- Docket No. R-2021-3025207 – Community Utilities of Pennsylvania – Wastewater Division (ROR)
- Docket No. R-2021-3025652 – UGI Utilities, Inc. – Gas Division (1307(f))
- Docket No. R-2021-3024750 – Duquesne Light Company (O&M and ROR)
- Docket No. R-2021-3024296 – Columbia Gas of Pennsylvania, Inc. (ROR)
- Docket No. R-2020-3018929 – PECO Energy Company – Gas Division (ROR)
- Docket No. P-2020-3020914 – Twin Lakes Utilities, Inc. (529 Proceeding)
- Docket No. R-2020-3018835 – Columbia Gas of Pennsylvania, Inc. (ROR)
- Docket No. R-2020-3019680 – UGI Utilities, Inc. (1307(f))
- Docket No. P-2020-3019356 – PPL Electric Utilities Corporation (DSP)
- Docket No. R-2019-3015162 – UGI Utilities, Inc. – Gas Division (ROR)
- Docket No. R-2019-3010955 – City of Lancaster – Sewer Fund (O&M)
- Docket No. R-2019-3009647 – UGI Utilities, Inc. – Gas Division (1307(f))
- Docket No. R-2018-3006818 – Peoples Natural Gas Company LLC (O&M)
- Docket No. R-2018-3000124 – Duquesne Light Company (O&M)

Professional and Educational Experience
Christopher Keller

Testimony Submitted (Continued)

I have testified and/or submitted testimony in the following proceedings:

- Docket No. R-2018-3001631 – UGI Central Penn Gas, Inc. (1307(f))
- Docket No. R-2018-3001632 – UGI Penn Natural Gas, Inc. (1307(f))
- Docket No. R-2018-3001633 – UGI Utilities, Inc. (1307(f))
- Docket No. R-2018-2645938 – Philadelphia Gas Works (1307(f))
- Docket No. P-2017-2637855 – Metropolitan Edison Company (DSP)
- Docket No. P-2017-2637857 – Pennsylvania Electric Company (DSP)
- Docket No. P-2017-2637858 – Pennsylvania Power Company (DSP)
- Docket No. P-2017-2637866 – West Penn Power Company (DSP)
- Docket No. R-2017-2602627 – UGI Central Penn Gas, Inc. (1307(f))
- Docket No. R-2017-2602638 – UGI Utilities, Inc. (1307(f))
- Docket No. R-2017-2586783 – Philadelphia Gas Works (O&M)
- Docket No. R-2017-2587526 – Philadelphia Gas Works (1307(f))
- Docket No. I-2016-2526085 – Delaware Sewer Company (529 Proceeding)
- Docket No. R-2016-2531550 – Citizens' Electric Company (O&M)
- Docket No. R-2016-2531551 – Wellsboro Electric Company (O&M)
- Docket No. R-2016-2537349 – Metropolitan Edison Company (CWC and CAP)
- Docket No. R-2016-2537352 – Pennsylvania Electric Company (CWC and CAP)
- Docket No. R-2016-2537355 – Pennsylvania Power Company (CWC and CAP)
- Docket No. R-2016-2537359 – West Penn Power Company (CWC and CAP)
- Docket No. R-2016-2543311 – UGI Central Penn Gas, Inc. (1307(f))
- Docket No. R-2015-2518438 – UGI Utilities, Inc. – Gas Division (CWC and USP)
- Docket No. P-2015-2511333 – Metropolitan Edison Company (DSP)
- Docket No. P-2015-2511351 – Pennsylvania Electric Company (DSP)
- Docket No. P-2015-2511355 – Pennsylvania Power Company (DSP)
- Docket No. P-2015-2511356 – West Penn Power Company (DSP)
- Docket No. R-2015-2468056 – Columbia Gas of Pennsylvania, Inc. (O&M)
- Docket No. P-2014-2404341 – Delaware Sewer Company (529 Investigation)
- Docket No. R-2014-2452705 – Delaware Sewer Company (O&M)
- Docket No. R-2014-2428304 – Borough of Hanover – Water (O&M)
- Docket No. R-2014-2419774 – Wellsboro Electric Company (Customer Choice Support Charge)
- Docket No. R-2014-2420279 – UGI Central Penn Gas, Inc. (1307(f))

Assisted with the Following Cases

- Docket No. R-2017-2631441 – Reynolds Water Company (ROR)
- Docket No. R-2016-2580030 – UGI Penn Natural Gas, Inc. (ROR)
- Docket No. R-2014-2462723 – United Water Pennsylvania (CWC)

Assisted with the Following Cases (Continued)

- Docket No. R-2014-2428742 – West Penn Power Company (CWC)
- Docket No. R-2014-2428743 – Pennsylvania Electric Company (CWC)
- Docket No. R-2014-2428744 – Pennsylvania Power Company (CWC)
- Docket No. R-2014-2428745 – Metropolitan Edison Company (CWC)
- Docket No. R-2013-2397353 – Pike County Light & Power Company (Gas) (O&M)
- Docket No. R-2013-2397237 – Pike County Light & Power Company (Electric) (O&M)

I&E Exhibit No. 2
Witness: Christopher Keller

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILTIES CORPORATION

Docket No. R-2025-3057164

Exhibit to Accompany

the

Direct Testimony

of

Christopher Keller

Bureau of Investigation and Enforcement

Concerning:

Operating and Maintenance Expenses
Taxes Other Than Income
Cash Working Capital

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-1-D

Reference PPL Electric Utilities Corporation (PPL or Company) Exhibit II-D-10 and Exhibit Fully Projected Future 1, Schedule D-5 concerning salaries and wages expense and benefits expense. Provide the following:

A. Breakdown by expensed and capitalized for normal labor, overtime labor, by union and non-union, benefit expense, etc. and by PUC jurisdictional (distribution), transmission, and riders for TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027.

B. Similar breakdown of salaries and wages from Part A for the YTD beginning July 1, 2025.

PPL Electric Response

A. See I&E-RE-II-1-D Attachment 1 and I&E-RE-II-1-D Attachment 2 (FTY and FPFTY ending June 30, 2026 and 2027, respectively).

B. See I&E-RE-II-1-D Attachment 1.

PPL Electric

Twelve Months Ended June 30,
(Thousands of Dollars)

	2023			2024			2025			7/1/25-9/30/25		
	Distribution	Riders	Transmission	Distribution	Riders	Transmission	Distribution	Riders	Transmission	Distribution	Riders	Transmission
Union Personnel												
Average Number of Employees	898	0	14	915	0	12	920	0	1	933	0	0
Year-end Number of Employees	899	0	14	913	0	10	935	0	0	924	0	0
Payroll Expenses												
Normal	90,720	2,218	6,519	95,541	2,229	4,818	102,632	4,965	6,956	26,038	437	1,983
Overtime	18,642	456	1,340	23,065	538	1,163	26,104	1,263	1,769	5,164	87	393
Benefit Expenses	7,069	196	377	7,149	166	315	14,594	278	970	2,099	37	177
Non-Union Personnel												
Average Number of Employees	403	0	67	421	0	56	445	0	30	439	0	30
Year-end Number of Employees	406	0	57	438	0	51	442	0	30	440	0	30
Payroll Expenses												
Normal	53,114	1,299	3,817	57,675	1,346	2,909	57,553	2,784	3,900	14,944	251	1,138
Overtime	10,652	260	765	14,521	339	732	15,500	750	1,051	3,047	51	232
Benefit Expenses	4,708	130	251	4,213	98	186	7,852	149	522	1,047	18	88

Note: Benefit costs allocated based on Average Number of Employees because costs are generally the same for both Union and Non-Union personnel.

Wage Rate												
Union												
Rate	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Annual Effect	3,185	78	229	3,455	81	174	3,750	181	254	909	15	69
Non-Union												
Rate	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Annual Effect	1,857	45	133	2,103	49	106	2,128	103	144	524	9	40

Benefit Changes - Benefits basically remain unchanged, other than the cost of providing them to employees.

Claimed for Test Year												
Payroll to Expense	53,703	1,313	3,859	68,155	1,590	3,437	66,576	3,221	4,512	15,442	259	1,176
Benefit to Expense	4,335	120	231	3,702	86	163	7,309	139	486	1,717	30	145
Percent of Total Payroll + Benefits Applicable to O&M												
Payroll	31%	31%	31%	36%	36%	36%	33%	33%	33%	31%	31%	31%
Benefit	37%	37%	37%	33%	33%	33%	33%	33%	33%	55%	55%	55%

I&E Exhibit No. 2
Schedule 1
Page 2 of 3

		Years Ended June					
		2027			2026		
		Distribution	Riders	Transmission	Distribution	Riders	Transmission
a.	Union Personnel						
	Average Number of Employees	989	0	0	980	0	0
	Year-end Number of Employees	983	0	0	973	0	0
	Payroll Costs						
	Normal	$ 100,251	0	1,442	$ 101,285	0	1,441
	Overtime	$ 31,693	0	0	$ 28,269	0	0
	Benefit Costs	$ 32,716	0	1,734	$ 18,583	0	882
b.	Non-Union Personnel						
	Average Number of Employees	467	0	27	465	0	27
	Year-end Number of Employees	467	0	27	465	0	27
	Payroll Costs						
	Normal	$ 86,766	0	10,622	$ 86,513	0	10,346
	Overtime	$ 1,717	0	41	$ 1,615	0	40
	Benefit Costs	$ 16,343	0	866	$ 9,327	0	443

Note: Benefit costs allocated based on Average Number of Employees because costs are generally the same for both Union and Non-Union personnel.

c. Same as b.

		Years Ended June					
		2027			2026		
		Distribution	Riders	Transmission	Distribution	Riders	Transmission
d.	Wage Rate						
	Union						
	Rate	3.00%	0.00%	3.00%	3.00%	0.00%	3.00%
	Annual Effect	3,843	0	42	3,773	0	42
	Non-Union						
	Rate	3.00%	0.00%	3.00%	3.00%	0.00%	3.00%
	Annual Effect	2,577	0	311	2,567	0	302

Benefit Changes - Benefits basically remain unchanged, other than the cost of providing them to employees.

e.	Claimed for Test Year						
	Payroll Expense	64,357	0	0	70,103	0	0
	Benefit Expense	17,543	0	0	12,641	0	0
f.	Percent Applicable to O&M						
	Payroll Expense	28.9%	0.0%	40.2%	31.8%	0.0%	43.5%
	Benefit Expense	35.8%	0.0%	24.2%	45.3%	0.0%	30.0%

The charge to expense is based on activities performed or expected to be performed during the applicable years.

I&E Exhibit No. 2
Schedule 1
Page 3 of 3

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-7-D	Reference PPL Exhibit Fully Projected Future 1, Schedules D-5 and D-11, PPL Exhibit II-D-10, and PPL Statement No. 18, pp. 10-14 concerning the adjustment for Universal Service Rider Salaries. State whether the Company incorporated a reduction in its salaries and wages expense claim in PPL Exhibit Fully Projected Future 1, Schedules D-5 and PPL Exhibit II-D-10 when calculating its FPFTY claim to reflect the removal of salaries and wages for universal service of $1,400,000 as shown in PPL Exhibit Fully Projected Future 1, Schedules D-11.
PPL Electric Response	PPL Electric Schedules D-5 and Exhibit II-D-10 are at a total company level and include all wages and benefits and, therefore, do not include a reduction for Universal Service Rider salaries shown in Schedule D-11.

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-3-D

Reference PPL Exhibit II-D-10 and Exhibit Fully Projected Future 1, Schedule D-5 concerning salaries and wages expense. State whether the Company incorporated a vacancy reserve when calculating its FPFTY claim. If yes, provide a detailed calculation that reflects the vacancy reserve in the Company's salaries and wages expense FPFTY claim.

PPL Electric Response

PPL Electric does not use a general vacancy reserve. Head count is done at a functional group level. Select functional groups that determined a vacancy reserve was appropriate used 5% as the vacancy reserve for salaries and wages expense.

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-2-D

Reference PPL Exhibit II-D-10 concerning salaries and wages expense. Provide the following:

A. Employee counts, total and broken down by union, non-union, etc. for TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027.

B. Similar breakdown of employee from Part A for the YTD beginning July 1, 2025.

C. Number of employee positions that have been eliminated, by month broken down by union, non-union, etc. since the commencement of the HTY and that are expected to be eliminated during the FTY and the FPFTY.

D. Vacancy rate and number of vacant positions, by month, by union, non-union, etc. for TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027.

PPL Electric Response

A. See response to I&E-RE-II-1-D.

B. See response to I&E-RE-II-1-D.

C. Positions eliminated:

Period	Union	Non-Union
July 2025	0	1
August 2025	2	3
September 2025	4	3
FTY	6	0
FPFTY	1	0

D. FTY & FPFTY positions are forecasted at a full employment level incorporating attrition.

	TME June 30, 2023			
	Union	Union	Non-Union	Non-Union
July	78	7.4%	45	9.0%
August	56	6.4%	53	9.1%
September	60	6.8%	46	7.6%
October	48	4.7%	47	7.4%
November	57	5.7%	50	8.1%
December	59	5.8%	53	9.3%
January	72	7.9%	53	9.2%
February	71	7.5%	51	8.7%
March	71	7.4%	53	10.5%
April	76	7.7%	56	11.1%
May	68	6.6%	60	12.3%
June	73	8.5%	60	13.5%

	TME June 30, 2024			
	Union	Union	Non-Union	Non-Union
July	58	7.2%	59	13.4%
August	62	7.8%	53	12.4%
September	61	5.2%	54	12.8%
October	51	3.7%	49	11.6%
November	26	1.7%	42	11.7%
December	19	0.9%	44	12.6%
January	26	5.3%	18	5.1%
February	29	2.9%	28	6.7%
March	31	3.0%	38	7.8%
April	29	2.7%	37	7.3%
May	43	3.7%	36	9.1%
June	42	3.7%	18	7.7%

	TME June 30, 2025			
	Union	Union	Non-Union	Non-Union
July	42	3.7%	18	7.3%
August	53	4.4%	74	23.8%
September	21	2.8%	70	23.4%
October	21	2.8%	70	23.4%
November	24	3.3%	67	23.0%
December	27	3.7%	67	23.0%
January	11	1.6%	10	2.5%
February	14	1.7%	9	2.4%
March	12	1.7%	9	2.4%
April	0	0.0%	9	1.3%
May	0	0.0%	8	1.2%
June	0	0.0%	9	1.3%

Ref: I&E Exhibit No. 2, Schedule 4.

I&E Exhibit No. 2
Schedule 5
Page 1 of 1

PPL Electric Utilities Corporation
Payroll and Benefits Expense Vacancy Adjustment
For the Twelve Months Ending June 30, 2027

	Union	Non-Union		Union	Non-Union		Union	Non-Union
July 2022	7.4%	9.0%	July 2023	7.2%	13.4%	July 2024	3.7%	7.3%
August 2022	6.4%	9.1%	August 2023	7.8%	12.4%	August 2024	4.4%	23.8%
September 2022	6.8%	7.6%	September 2023	5.2%	12.8%	September 2024	2.8%	23.4%
October 2022	4.7%	7.4%	October 2023	3.7%	11.6%	October 2024	2.8%	23.4%
November 2022	5.7%	8.1%	November 2023	1.7%	11.7%	November 2024	3.3%	23.0%
December 2022	5.8%	9.3%	December 2023	0.9%	12.6%	December 2024	3.7%	23.0%
January 2023	7.9%	9.2%	January 2024	5.3%	5.1%	January 2025	1.6%	2.5%
February 2023	7.5%	8.7%	February 2024	2.9%	6.7%	February 2025	1.7%	2.4%
March 2023	7.4%	10.5%	March 2024	3.0%	7.8%	March 2025	1.7%	2.4%
April 2023	7.7%	11.1%	April 2024	2.7%	7.3%	April 2025	0.0%	1.3%
May 2023	6.6%	12.3%	May 2024	3.7%	9.1%	May 2025	0.0%	1.2%
June 2023	8.5%	13.5%	June 2024	3.7%	7.7%	June 2025	0.0%	1.3%
Average	6.9%	9.7%		4.0%	9.9%		2.1%	11.3%
3-Year Average	4.3%	10.3%						

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-8-D

Reference PPL Exhibit Fully Projected Future 1, Schedules D-5 and PPL Exhibit II-D-15 concerning payroll taxes (social security and unemployment taxes). Provide the following:

A. Related supporting calculations and documentation for payroll taxes for TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027.

B. Breakdown of payroll taxes between expensed and capitalized and by PUC jurisdictional (distribution), transmission, and riders for TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027.

C. Detailed explanation, breakdown, and calculations used to determine the 8.5% for payroll taxes as shown in PPL Exhibit Fully Projected Future 1, Schedules D-5, line 7.

PPL Electric Response

A. See I&E-RE-II-8-D Attachment 1.

B. See I&E-RE-II-8-D Attachment 1.

C. Breakdown of 8.5%:

SS & Medicare	8.0%
Fed Unemployment	0.1%
State Unemployment	0.4%
Allocation for Payroll Taxes	8.5%

PPL Electric

Twelve Months Ended June 30,
(Thousands of Dollars)

	2023			2024			2025			2026			2027		
	Distribution	Riders	Transmission	Distribution	Riders	Transmission	Distribution	Riders	Transmission	Distribution	Riders	Transmission	Distribution	Riders	Transmission
Total Payroll, Taxes & Benefits Capitalized	129,870	3,211	9,127	135,406	3,158	6,782	147,508	6,753	9,980	180,300	-	36,248	193,177	-	41,520
Payroll Tax Allocation	9.3%	10.4%	7.0%	8.7%	8.7%	7.6%	7.3%	3.0%	7.2%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Total Payroll Tax Capitalized	12,054	333	642	11,791	273	519	10,788	206	717	15,326	-	3,081	16,420	-	3,529
Total Payroll, Taxes & Benefits Expensed	58,038	1,433	4,090	71,857	1,676	3,600	73,885	3,360	4,998	82,743	1,852	8,096	81,899	3,808	7,486
Payroll Tax Allocation	9.3%	10.5%	7.1%	17.4%	17.4%	15.3%	13.7%	5.7%	13.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Total Payroll Tax Expensed	5,421	150	289	12,538	291	552	10,124	193	673	7,033	157	688	6,961	324	636
Total Payroll Taxes	17,475	484	931	24,329	565	1,071	20,912	398	1,391	22,359	157	3,769	23,381	324	4,166

I&E Exhibit No. 2
Schedule 6
Page 2 of 2

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-11-D

Reference the PPL filing concerning incentive compensation. Provide the following:

A. Copy of all Company profit sharing, incentive compensation, and bonus pay plans.

B. Include each plan's criteria for participant eligibility and each plan's established criteria/goals that are to be met for payout.

C. Identify the amounts expensed and the amounts capitalized and by PUC jurisdictional (distribution), transmission, and riders by year for TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027 for each type of compensation and broken down by union, non-union, etc.

D. Breakdown of incentive compensation by financial results, safety results, and qualitative results by year for: TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027 claim for each type of compensation and broken down by union, non-union, etc.

E. Provide the line number(s) and amounts where the Company's claim for incentive compensation is included in its filing.

PPL Electric Response

A. See I&E-RE-II-11-D Attachment 1.

B. See I&E-RE-II-11-D Attachment 2a and I&E-RE-II-11-D Attachment 2b.

C. See I&E-RE-II-11-D Attachment 3 for PPL Electric employee compensation values. Note that the Company's compensation values include amounts charged to expense, capital, clearing, and various other accounts.

D. PPL Electric's incentive compensation is based on operational goals that include individual performance. The Company does not forecast incentive compensation by individual component of its incentive compensation criteria.

E. PPL Electric's incentive compensation is shown in the accounts where the time charging occurs; therefore, amounts are included throughout expense and capital lines. Note that amounts in the filing include amounts allocated from PPL Services not related to PPL Electric employee compensation.

Supplemental Response (12-10-2025)

A. See OCA X-8 CONFIDENTIAL Attachment 1.

C. See I&E-RE-II-11-D Attachment 3 – SUPPLEMENTAL for a supplemental response to part C. Note that the values provided for 2023, 2024, and 2025 in the original response included amounts for PPL Services for incentive cash awards and stock base compensation which should have been excluded as the response to part C in the initial response stated the values were for PPL Electric employees only. This has been corrected in this supplemental response.

PPL Electric
Incentive Compensation
Twelve Months Ended June 30,
(in thousands)

		2023	2024	2025	2026	2027
Cash Awards						
Distribution						
	Expense	$ 614	$ 698	$ 619	$ 540	$ 556
	Capital					
Rider						
	Expense					
	Capital					
Transmission						
	Expense					
	Capital					
Total		$ 614	$ 698	$ 619	$ 540	$ 556
Stock Based Compensation						
Distribution						
	Expense	$ 1,993	$ 480	$ 1,361	$ 1,776	$ 1,772
	Capital					
Rider						
	Expense					
	Capital					
Transmission						
	Expense	101	96	227	69	59
	Capital					
Total		$ 2,094	$ 576	$ 1,588	$ 1,845	$ 1,831
Variable Pay						
Distribution						
	Expense	$ 1,357	$ 2,014	$ 1,520	$ 2,180	$ 2,084
	Capital	650	1,243	(112)	11	9
	Other	3,625	4,074	4,266	4,210	4,324
Rider						
	Expense	125	152	146	182	281
	Capital					
	Other					
Transmission						
	Expense	128	33	353	242	250
	Capital	497	344	456	354	362
	Other	549	324	317	625	642
Total		$ 6,931	$ 8,184	$ 6,946	$ 7,804	$ 7,952

Note: Union employees don't receive incentive compensation.

I&E Exhibit No. 2
Schedule 7
Page 3 of 3

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-11-D

Reference the PPL filing concerning incentive compensation. Provide the following:

A. Copy of all Company profit sharing, incentive compensation, and bonus pay plans.

B. Include each plan's criteria for participant eligibility and each plan's established criteria/goals that are to be met for payout.

C. Identify the amounts expensed and the amounts capitalized and by PUC jurisdictional (distribution), transmission, and riders by year for TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027 for each type of compensation and broken down by union, non-union, etc.

D. Breakdown of incentive compensation by financial results, safety results, and qualitative results by year for: TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027 claim for each type of compensation and broken down by union, non-union, etc.

E. Provide the line number(s) and amounts where the Company's claim for incentive compensation is included in its filing.

PPL Electric Response

A. See I&E-RE-II-11-D Attachment 1.

B. See I&E-RE-II-11-D Attachment 2a and I&E-RE-II-11-D Attachment 2b.

C. See I&E-RE-II-11-D Attachment 3 for PPL Electric employee compensation values. Note that the Company's compensation values include amounts charged to expense, capital, clearing, and various other accounts.

D. PPL Electric's incentive compensation is based on operational goals that include individual performance. The Company does not forecast incentive compensation by individual component of its incentive compensation criteria.

E. PPL Electric's incentive compensation is shown in the accounts where the time charging occurs; therefore, amounts are included throughout expense and capital lines. Note that amounts in the filing include amounts allocated from PPL Services not related to PPL Electric employee compensation.

PPL CORPORATION
2025 Short-Term Incentive Goals - PPL Electric Utilities

Goal			2025 Goal Targets								2024 Goal Weights			
			0% Target	50% Target	100% Target	125% Target	150% Target	200% Target	Goal Weight	Corporate Goal Weight	OpCo Presidents	OpCo Executives	Salaried Exempt Employees	Non-Exempt Employees
											PPL EU	PPL EU	PPL EU	PPL EU
Corporate Financial Goal	Achieve PPL Corporation Earnings Per Share from Ongoing Operations (EPS)	Year-over-Year Growth Rate	0%	4%	6%	7%	8%				55%	50%		
	(No payout of the corporate financial goals portion of annual cash incentives if EPS is below 50% Target)	EPS	$1.69	$1.76	$1.79	$1.81	$1.83							
Corporate Strategic Initiatives	**IT Reinvention (25%)**: 2025 SAFe (Scaled Agile Framework) Adoption			Achieve greater than 70% of committed quarterly objectives for Customer Experience SAFe Team by the end of 2025. Train 100% of SAFe participants and IT Reinvention Steering Committee	**Achieve greater than 90% of committed quarterly objectives for Customer Experience SAFe Team by the end of 2025**		Achieve greater than 80% committed quarterly objectives in aggregate for Customer Experience, remaining Customer, Field Operations, Grid, and Enterprise SAFe Teams by the end of 2025	Achieve greater than 90% committed quarterly objectives in aggregate for Customer Experience, remaining Customer, Field Operations, Grid, and Enterprise SAFe Teams by the end of 2025	25%		3.75%	3.75%	3.75%	3.75%
	IT Reinvention (25%): 2025 Managed Services Transition			Transition in-scope managed services to Accenture by Q2 (Applications only)	**Transition in-scope managed services to Accenture by Q2 (Applications, Infrastructure, Security)**		Transition in-scope managed services to Accenture by Q2 (Applications, Infrastructure, Security); AND Classify Service Level tier for all in-scope applications by Q2	Transition in-scope managed services to Accenture by Q2 (Applications, Infrastructure, Security); AND Classify Service Level tier for all in-scope applications by Q2; AND Reduce Mean Time to Recover (MTTR) from Incidents by 10% by end of Q4 2025	25%		3.75%	3.75%	3.75%	3.75%
	Annual Strategic Objectives (50%): 9 Critical Objectives to Support PPL's long-term strategic vision via short-term achievements. Number of objectives accomplished			4	5		7	9	50%		7.50%	7.50%	7.50%	7.50%
	1) Establish Enterprise Common Data and AI Platform Standards and Tools													
	2) Establish OnePPL Technology Platform Promoting Common User Experience													
	3) Execute key Technical, I.T., and Talent Development/HR training initiatives													
	4) OnePPL Fleet Management Strategy Implementation													
	5) OnePPL Inventory Management Process Development													
	6) OnePPL Vegetation Management Approach Definition													
	7) OnePPL Emergency Preparedness Strategy Development													
	8) Cybersecurity - No Reportable Cyber/ Data Privacy Incidents that Require SEC Notice													
	9) Submit to DOE, completed full scale carbon dioxide capture unit at Cane Run FEED feasibility study by end of 2025													
									100%		15%	15%	15%	15%
Corporate Operational Goals	**PPL Electric Utilities Corporation**													
									100%	43%				
	LG&E and KU Energy LLC													
									100%	45%				
	Rhode Island Energy													
									100%	12%				
	Corporate Weighted Total									100%	10%	0%	0%	0%
OpCo Operational Goals	**PPL Electric Utilities Corporation**													
	Electric Reliability (75%): Achieve the Reliability non-storm System Average Interruption Frequency Index (SAIFI) goal target		0.76	0.74	0.68		0.66	0.64	75%		7.50%	11.25%	37.50%	37.50%
	Customer Satisfaction (25%): Achieve JD Power Residential Electric Customer Satisfaction targeted rating		Midpoint 3rd Quartile Segment	2nd Quartile Segment	**1st Quartile Segment**		1st Quartile National	Midpoint between 1Q National and Top Decile National	25%		2.50%	3.75%	12.50%	12.50%
			473	488.000	508		531	540						
									100%		10%	15%	50%	50%
											100%	100%	100%	100%

Executive Annual Cash Short-term Incentive (STI) Program

- The executive STI award is a portion of the employee's pay that is "pay at risk" – it is not a guarantee. The STI awards measure and reward performance against the company's financial and operational goals for the year and the individual contributions towards the achievement of those goals.

Eligibility for Executive STI

- Employees in executive officer roles as of December 31 of the plan year.
- Employees in executive officer roles who died, became disabled, or retired during the plan year.

See separate 2025 Short-term Incentive Awards document for details, including eligibility, related to the non-executive STI program.

Long-term Incentive (LTI) Awards

Restricted Stock Unit (RSU) Program

Restricted Stock Units (RSUs) are awarded to employees in certain level roles. Restricted stock units are PPL stock-equivalent units representing a future delivery of a specified number of shares of PPL common stock delivered over a three-year period. The value of the shares that may ultimately vest over the three-year period may be greater than or less than the targeted value, depending on future increases or decreases in PPL's common stock share price.

Eligibility for RSUs

- Employees in executive officer roles and director level roles participate annually in the RSU grant process. Employees in manager level roles and a limited number of high-level individual contributor roles are in an eligibility pool and may be selected for an RSU grant in a given year based on top performance.

Performance Units (PUs) – Executives Only

Employees in executive level roles are also eligible for Performance Units. Performance units are awards in which executive officers receive a target number of performance units at the beginning of the performance period. The actual number of shares of common stock earned at the end of the performance period is determined based on PPL's actual three-year total shareowner return, or TSR, compared to the TSR of companies in a particular industry index or

performance peer group, PPL's three-year earnings growth compared to the projected midpoint of ongoing earnings for the three-year performance period, and long-term sustainability goals.

TSR reflects the combined impact of changes in stock price plus dividends reinvested over the performance period. The equity grant value is expressed as a percentage of base salary. The equity becomes a grant of units by dividing the equity dollar value by the closing price of PPL stock on the date of the grant. Earnings growth performance metrics align executive compensation with PPL's key strategic objective of earnings growth. For the 2025 grant, the PUs with long-term sustainability metrics align executive compensation with PPL's focus on leading indicators of employee and contractor safety and new generation efforts over the three-year performance period.

These PU grants are "at risk" because total shares distributed at the end of the performance period, may vary from zero to the program maximum of 200% of target. They are subject to potential risk of forfeiture under certain types of termination of employment. The performance period is three years, beginning on January 1st of the first year, ending on December 31st of the third year.

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-17-D

Reference PPL Exhibit II-D-7, Attachment II-D-7d concerning advertising expense. Provide the following:

A. Detailed breakdown and description of each type of advertising under Goodwill or institutional advertising:

   1. FPFTY 2027 – $130,000.

B. Detailed breakdown and description of each type of advertising under Customer assistance programs:

   1. HTY 2025 – $128,000

   2. FPFTY 2027 - $100,000.

C. Detailed breakdown and description of each type of advertising under Customer Education:

   1. HTY 2025 – $110,000.

   2. FPFTY 2027 – $500,000.

D. Detailed breakdown and description of each type of advertising under Miscellaneous:

   1. HTY 2025 – $262,000.

   2. FPFTY 2027 – $193,000.

E. Samples for each of the advertising programs listed in response to Parts A through D, including, but not limited to brochures, notices, bill inserts, maintenance tips, and publications provided to customers under each of these advertising programs.

PPL Electric Response

A. HTY 2025 – $49,400

Winter 2024 holiday campaign and Lehigh Valley Business Women of Influence of advertisement

- FPFTY 2027 - $130,000

Through its Partners In Power campaign, PPL Electric aims to build trust and community connection that is rooted in partnership. By demonstrating the value behind investments that help safeguard reliability and build communities that thrive as well as to provide support through available tools, programs and resources that help them take control of their energy use and manage their bills, this campaign is the key mechanism to reach customers.

- The campaign would be deployed across a broad mix of channels, with tailored messages for each:
  - Broadcast Media (TV & Radio)
    - Purpose: Reach broad audiences with emotionally resonant stories.
    - Benefits: High reach, strong emotional impact, credibility.
    - Target: General public, older demographics, rural customers.
  - Digital Advertising (Display, Video, Social Media)
    - Platforms: Meta (Facebook/Instagram), YouTube, LinkedIn, streaming services, Programmatic Display.
    - Benefits: Precision targeting, measurable engagement, mobile-friendly.
    - Target: Younger and middle-aged customers, urban/suburban, tech-savvy users.
  - Owned Media (Website, Blog, Email)
    - Benefits: Deep engagement, SEO value, trust-building, audience targeting
    - Target: Customers seeking information, business partners, educators.
  - Out-of-Home (OOH) & Transit Advertising
    - Locations: Billboards, bus shelters, EV charging stations

- Benefits: High visibility, message reinforcement.
- Target: Commuters, urban dwellers, passive audiences.

B.

- HTY 2025 – $7,500

Paid digital ads promoting LIHEAP were deployed on Meta (Facebook and Instagram) targeting PPL Electric Utilities customers.

- FPFTY 2027 - $100,000.

Through an appropriate mix of marketing channels that are aligned to key customer groups who may qualify for or need assistance due to financial hardship, PPL Electric will deploy a recurring marketing campaign to reach customers in channels where they are. The campaign is tailored to customers who need help paying their bill and promotes the programs and payment arrangements available to help every family in need, regardless of income. (Payment arrangements, CARES, OnTrack, WRAP, LIHEAP, Operation HELP, Budget Billing)

- Paid and owned/earned channels will be used to effectively target key PPL Electric customer segments. Anticipated channels include and are not limited to:
  - Digital Advertising (Display, Video, Social Media)
    - Platforms: Meta (Facebook/Instagram), YouTube, LinkedIn, Programmatic Display.
    - Benefits: Precision targeting, measurable engagement, mobile-friendly.
    - Target: Younger and middle-aged customers, urban/suburban, tech-savvy users. Customers seeking information, income-eligible and customers facing temporary financial hardship.
    - Owned Media (Website, Blog, Email)
      - Benefits: Deep engagement, SEO value, trust-building, audience targeting
      - Target: Customers seeking information, income-eligible and

customers facing temporary financial hardship.

- Out-of-Home (OOH) & Transit Advertising
  - Locations: Billboards, bus shelters, EV charging stations
  - Benefits: High visibility, message reinforcement.
  - Target: Income-eligible and customers facing temporary financial hardship. Commuters, urban dwellers, passive audiences who may need assistance or know someone who can benefit from assistance.

C.

- HTY 2025 – $100,110

Paid digital campaigns were deployed on Meta (Facebook and Instagram) and Google. The ads promoted the following:

- Ease of doing business and digital tools: Creating an online account, resources to help manage the bill, start/stop/transfer service, paperless billing, variety of ways to pay, emergency preparedness, PPL Electric alerts, Seasonal Saving Solutions, shopping for a supplier, regional open houses, vegetation management and system maintenance, and a winter holiday campaign
  - Digital Advertising (Display, Video, Social Media)
    - Platforms: Meta (Facebook/Instagram), Google Ads
    - Benefits: Precision targeting, measurable engagement, mobile-friendly.
    - Target: Geotargeted to PPL Electric Utilities customers

- FPFTY 2027 – $500,000.

Through its Partners in Power campaign, PPL Electric aims to educate its customers regarding reliability, affordability, ease of doing business and safety.

- The campaign would expand the channel mix as compared to 2025, and includes a broad mix of paid channels including but not limited to:
    - Broadcast Media (TV & Radio)
        - Purpose: Reach broad audiences with emotionally resonant stories.
        - Benefits: High reach, strong emotional impact, credibility.
        - Target: General public, older demographics, rural customers.
    - Digital Advertising (Display, Video, Social Media, Influencer Marketing)
        - Platforms: Meta (Facebook/Instagram), YouTube, LinkedIn, streaming services, Programmatic Display.
        - Benefits: Precision targeting, measurable engagement, mobile-friendly.
        - Target: Younger and middle-aged customers, urban/suburban, tech-savvy users.
    - Owned Media (Website, Blog, Email)
        - Benefits: Deep engagement, SEO value, trust-building, audience targeting
        - Target: Customers seeking information, business partners, educators.
    - Out-of-Home (OOH) & Transit Advertising
        - Locations: Billboards, bus shelters, EV charging stations
        - Benefits: High visibility, message reinforcement.
        - Target: Commuters, urban dwellers, passive audiences.

D.

- HTY 2025 – $110,266

These charges include advertising agency production costs and fees.

- FPFTY 2027 – $193,000.

This would include advertising agency production costs and fees as well as any emergent communications requiring paid marketing.

E.

Samples of HTY 2025 for each of the advertising programs listed in response to Parts A through D, including, but not limited to brochures, notices, bill inserts, maintenance tips, and publications provided to customers under each of these advertising programs are attached. FPFTY 2027 – Future marketing samples are not yet available.

See:
Part A Good-will Institutional

- I&E-RE-II-17 Attachment 1
- I&E-RE-II-17 Attachment 2
- I&E-RE-II-17 Attachment 3

Part B Customer Assistance

- I&E-RE-II-17 Attachment 4
- I&E-RE-II-17 Attachment 26
- I&E-RE-II-17 Attachment 27

Part C Customer Education

- I&E-RE-II-17 Attachment 5
- I&E-RE-II-17 Attachment 6
- I&E-RE-II-17 Attachment 7
- I&E-RE-II-17 Attachment 8
- I&E-RE-II-17 Attachment 9
- I&E-RE-II-17 Attachment 10
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- I&E-RE-II-17 Attachment 32
- I&E-RE-II-17 Attachment 33

Part D Future marketing samples are not yet available.

PPL Electric Utilities Corporation
Response to the RE Set II Data Requests of the
Bureau of Investigation and Enforcement
Dated October 14, 2025
Docket No. R-2025-3057164

I&E-RE-II-19-D

Reference PPL Statement No. 18, pp. 7-10 and Exhibit 6-1, concerning PPL's payment transaction fees proposal, provide the following:

A. The number of walk-in location payments such as Western Union, Fiserv, etc., online payments such as Venmo, PayPal, etc., and other payment methods that include a transaction fee by type for the TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027.

B. Transaction costs for payments such as Western Union, Fiserv, etc., online payments such as Venmo, PayPal, etc., and other payment methods by type that include a transaction fee for the TME June 30, 2023, June 30, 2024, HTY 2025, FTY ending June 30, 2026, and FPFTY ending June 30, 2027.

C. Detailed explanation and supporting documentation for the $4,980,000 to be recovered in base rates for the above proposal.

D. Explain where in the filing the above proposal is reflected in the Company's filing.

E. Detailed explanation and documentation to support the 30% increase in transactions fee activities due to the elimination of the transaction fee.

F. State whether PPL has begun obtaining any Request for Proposals (RFPs) from third-party vendors.

G. If the response to Part F is yes, provide a copy of the RFP that was prepared by PPL and all responses received.

H. If the response to Part F is no, provide an estimated date when PPL will begin the RFP process.

PPL Response

A. See I&E-RE-II-19-D Attachment 1- Tab A

B. See I&E-RE-II-19-D Attachment 1- Tab B

C. PPL Electric's original analysis of payment transaction fees used the period between November 2023 through October 2024. During this period customers using a payment method that incurs a transaction fee had 1,527,569 payment transactions and incurred payment fees of $3,832,647. (See I&E-RE-II-19-D Attachment 1– Tab C). PPL Electric used 30% as its estimated increase in payment transaction fees, as the Company assumed a higher level of these types of payment if approved to subsidize payment fees. Historically (2023–2025), PPL Electric has experienced a 15% growth in payment methods that require a customer fee at the time of transaction. Therefore, the Company reasonably projects that the growth in these payments will exceed that 15% growth rate if the transaction fees were eliminated.

D. Payment processing fees are budgeted to FERC account 910 - Miscellaneous Customer Service and Information Expenses. FTY: $0.0 million; FPFTY: $5.2 million.

E. See response to Part C above.

F. Please refer to PPL Electric Statement No. 18, Direct Testimony of Lisa Norden page 9 lines 6 through 11, PPL Electric currently uses third-party vendors for the processing of these fees. The Company anticipates continuing use of its current third-party vendors.

G. Not applicable.

H. PPL Electric does not currently anticipate issuing an RFP; however, a final determination will be made closer to contract termination for the current vendors. See response to Part F above.

PPL Electric Utilities Corporation
Response to the RE Set IV Data Requests of the
Bureau of Investigation and Enforcement
Dated October 31, 2025
Docket No. R-2025-3057164

I&E-RE-IV-1

Reference PPL Exhibit Fully Projected Future 1, Schedule D-7 and PPL Statement No. 21 concerning PPL's Economic Development Proposal. Provide a detailed breakdown, explanation, supporting documentation, and calculations used to develop the annual budget of $400,000.

PPL Electric Response

The annual budget was developed using market information for similar services offered by utilities in other states, including PPL Electric's affiliates, LG&E and KU. Also, discussions with communities and vendors that have successfully secured PA SITES funding indicate that the cost of such technical assistance typically ranges from $100,000 to $120,000 per site, depending on the complexity of the site and the availability of existing data.

Therefore, the Company determined that a $400,000 annual budget is a reasonable and prudent amount to support a balanced portfolio of reimbursement and technical assistance grants. This budget allows the Company to provide meaningful support to multiple communities each year.

PPL ELECTRIC UTILITIES CORPORATION

I&E Exhibit No. 2
Schedule 12
Page 1 of 4

Cash Working Capital - Base Distribution
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description	Amount
1	Operation and maintenance expense (C-4, page 2)	$ 408
2	Average prepayments (C-4, page 3)	6,257
3	Accrued taxes (C-4, page 4)	19,631
4	Interest payments (C-4, page 5)	(15,000)
5	Total cash working capital requirement	$ 11,297

PPL Electric Utilities Corporation

Working Capital Required for Operation and Maintenance Expenses - Base Distribution
As of June 30, 2027
(Thousands of Dollars)

The Company bills its customers every month. On this basis, there is a considerable span of days between the time electricity is furnished to a customer and the time the customer pays for such electricity.

In many instances, the Company must pay its bills for payroll and other O&M expenses prior to the time it is able to collect the amount due for the service which requires the incurrance of such expenses. Thus, the Company has examined its records to determine, as to the major categories of expense, the average span of days which exists between the time an expense is incurred and the time it must be paid. Schedule C-4, page 2, of Exhibit Historic 1 sets forth the individual components which result in the days lag between payment of expenses and receipt of the related revenues used in the determination of the working capital required for the pro forma O&M expense for the test year ending June 30, 2025.

Line No.	Description		Amount	
1	Net pro forma O&M expense (a)		372,601	
2	O&M expense per day (line 1 divided by 365 days)		1,021	
3	Average lag in days between payment of O&M expenses and receipt of revenue (b)		0.4	(c)
4	Working capital requirement (line 2 x line 3)	$	408	

(a)	Total pro forma operation and maintenance expense (D-1 col. 5 lines 2-4)	$	680,922	(d)
	Less: Non-cash items			
	Uncollectible accounts expense		14,735	
	Deferred Storm Outage Costs (D-9)		3,779	
	Deferred IIJA Costs (D-10)		211	
	Depreciation (D-1 col. 5 line 3)		289,596	
	Net pro forma O&M expense	$	372,601	

(b) See Exhibit Historic 1, Schedule C-4, page 2.

(c) Ref. I&E Exhibit No. 2, Schedule 12, p. 3

(d) Ref. I&E Exhibit No. 2, Schedule 12, p. 4

PPL ELECTRIC UTILITIES CORPORATION

REVISED Working Capital Required for Operation and Maintenance Expenses
As of June 30, 2025
(Thousands of Dollars)

I&E Exhibit No. 2
Schedule 12
Page 3 of 4

Line No.	Description	Amount	Avg. Days		Weighted Amount
	Average Lag in Receipt of Operating Revenue				
1	Revenue from 15-day due date customers	$228,745	36	(a)	$8,266,751
2	Revenue from 20-day due date customers	730,500	59	(a)	42,935,489
3	Revenue from 30-day due date customers	976,398	42	(a)	41,279,133
4	Total Revenue (D-3)	$1,935,642			$92,481,374
	Average Lag in Payment of Operation and Maintenance Expense				
5	Payroll (D-5) + (II-D-10e)	$75,220	12		$902,640
6	Employee benefits (D-5) + (II-D-10e)	8,630	35		302,050
7	Affiliate support costs	221,478	45	(c)	9,966,500
8	Other operating expenses	167,439	67		11,230,537
9	Total pro forma O&M expense (b)	$472,767			$22,401,727
10	Average lag in receipt of revenue				47.8
11	Average lag in payment of operating expense				47.4
12	Average lag in days between payment of operating expense and receipt of revenue (line 10 - line 11)				0.4
13	Operating expense per day (line 9 ÷ 365 days)				$1,295
14	Working capital requirement (line 13 x line 12)				$518

	Customer Due Date		
	15 days	20 Days	30 Days
(a) Midpoint of 30-day service period	15	15	15
Lag between meter reading and billing date	1	1	1
Lag between billing date and payment date	20	43	26
	36	59	42

(b) Proforma operating and maintenance expense (D-1 col. 5 lines 2-4)	$869,216	
Less: Non-cash items		
Uncollectible accounts expense	16,682	
Deferred Storm Outage Costs (D-9)	3,779	
Deferred IIJA Costs (D-10)	211	
Depreciation (D-1 col. 5 line 3)	375,777	
Total pro forma O&M expense	$472,767	(d)

(c) Adjusted to reflect payment due in 45 days

(d) Ref: I&E Exhibit No. 2, Schedule 13.

PPL Electric Utilities Corporation
Cash Working Capital O&M Expenses Adjustment
For the Twelve Months Ended June 30, 2027

		I&E Recommended Adjustment
1	Payroll and Benefits Expense	$ (5,421,000)
2	Payroll Taxes	(2,368,000)
3	Incentive Compensation	(2,050,000)
4	Advertising Expense	(130,000)
5	Payment Transaction Fees	(1,149,000)
6	Economic Development	(400,000)
7	Rate Case Expense	(304,000)
8	Storm Damages Expense	(9,994,000)
9	Bank Charges	(388,000)
10	Company Sponsorships	(28,000)
11	Membership Dues and Subscriptions	(2,800,000)
12	Vegetation Management Expense	(15,579,000)
13	Total	($40,611,000)

Ref: I&E Statement No. 2, p. 2 and I&E Statement No. 1, p. 3

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 10, 2025
Docket No. R-2025-3057164

I&E-RE-I-2-D

Reference PPL Volume V, Schedules D-1 through D-19. Provide similar schedules with additional columns for the fiscal years ended June 20, 2021 (FY 2021), June 30, 2022 (FY 2022), June 30, 2023 (FY 2023), and June 20, 2024 (FY 2024) in Microsoft Excel format with all formulas intact.

PPL Electric Response

See I&E-RE-I-2-D Attachment 1.

In the process of preparing this response, the Company identified an error in the Exhibit Historic 1, Schedule D-1 which resulted in an increase in the amount of O&M expense in Row 2, Column 5. The resulting change in the average lag in days between payment of O&M expenses and receipt of revenue value in the cash working capital calculation, which was reduced from 5.2 days to 5.1 days, has been used in the data provided in this response.

The Company will prepare and provide revised Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Future 1 schedules that correct this error in all impacted schedules as a supplement to this response.

I&E Statement No. 3
Witness: Drew Breuning

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Direct Testimony

of

Drew Breuning

Bureau of Investigation and Enforcement

Concerning:

Rate of Return

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INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Drew Breuning. My business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission (Commission) in the Bureau of Investigation & Enforcement (I&E) as a Fixed Utility Financial Analyst.

Q. SUMMARIZE YOUR EDUCATION AND EMPLOYMENT HISTORY.

A. An outline of my education and employment history is attached as Appendix A.

Q. PLEASE DESCRIBE THE ROLE OF I&E IN RATE PROCEEDINGS.

A. I&E is responsible for protecting the public interest in proceedings before the Commission. I&E's analysis in this proceeding is based on its responsibility to represent the public interest. This responsibility requires balancing the interests of ratepayers, the regulated utility, and the regulated community as a whole.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to review the base rate filing of PPL Electric Utilities Corporation (PPL Electric or Company), and make recommendations regarding the Company's rate of return, including capital structure, cost of long-term debt, the cost of equity, and the overall fair rate of return for the fully projected future test year (FPFTY) ending June 30, 2027.

Q. DOES YOUR TESTIMONY INCLUDE AN EXHIBIT?

A. Yes. I&E Exhibit No. 3 contains schedules that support my direct testimony.

BACKGROUND

Q. WHAT IS THE GENERAL DEFINITION OF RATE OF RETURN IN THE CONTEXT OF A BASE RATE CASE?

A. Rate of return is one of the components of the revenue requirement formula. Rate of return is the amount of revenue an investment generates in the form of net income. It is typically expressed as a percentage of the amount of an asset base at a particular point in time, which in base rate proceedings, is the projected rate base balance at the end of the test year.

Q. WHAT IS THE REVENUE REQUIREMENT FORMULA?

A. The revenue requirement formula used in base rate cases is as follows:

$$RR = E + D + T + (RB \times ROR)$$

Where:

RR = Revenue Requirement

E = Operating Expenses

D = Depreciation Expense

T = Taxes

RB = Rate Base

ROR = Overall Rate of Return

In the above formula, the rate of return is expressed as a percentage. The calculation of that percentage is independent of the determination of the appropriate rate base value for ratemaking purposes. As such, the appropriate total dollar return is dependent upon the proper computation of the rate of return and the proper valuation of the company's rate base.

Q. WHAT CONSTITUTES A FAIR AND REASONABLE OVERALL RATE OF RETURN?

A. A fair and reasonable overall rate of return is one that will allow the utility an *opportunity* to recover those costs prudently incurred by all classes of capital used to finance the rate base during the prospective period in which its rates will be in effect. The Commission has the authority to determine the fair revenue requirement and rate of return, which the utility has the opportunity to earn, but is not guaranteed to earn.

The *Bluefield Water Works & Improvements Co. v. Public Service Comm. of West Virginia,* 262 U.S. 679, 692-93 (1923), and the *Federal Power Commission et al v. Hope Natural Gas Co.,* 320 U.S. 591, 603 (1944) cases set forth the principles that are generally accepted by regulators throughout the country as the appropriate criteria for measuring a fair rate of return:

1. A utility is entitled to a return similar to that being earned by other enterprises with corresponding risks and uncertainties, but not as high as those earned by highly profitable or speculative ventures.
2. A utility is entitled to a return level reasonably sufficient to assure financial soundness.
3. A utility is entitled to a return sufficient to maintain and support its credit and raise necessary capital.
4. A fair return can change (increase or decrease) along with economic conditions and capital markets.

Q. EXPLAIN HOW THE OVERALL RATE OF RETURN IS TRADITIONALLY CALCULATED IN BASE RATE PROCEEDINGS.

A. In base rate proceedings, the overall rate of return is traditionally calculated using the weighted average cost of capital method. To calculate the weighted average cost of capital, a company's capital structure must first be determined by comparing the percentage of each capitalization component, which has financed rate base, to total capital. Next, the effective cost rate of each capital structure

component must be determined. The historical component of the cost rate of debt can be computed accurately, and any future debt issuances are based on estimates. The cost rate of common equity is not fixed and is more difficult to measure. Because of this difficulty, a proxy group is used as discussed later in this testimony. Next, each capital structure component percentage is multiplied by its corresponding effective cost rate to determine the weighted capital component cost rate. The I&E table in the *"I&E Position"* section below demonstrates the interaction of each capital structure component and its corresponding effective cost rate. Finally, the sum of the weighted cost rates produces the overall rate of return. This overall rate of return is multiplied by the rate base to determine the return portion of a company's revenue requirement.

COMPANY'S RATE OF RETURN CLAIM

Q. WHO IS THE COMPANY'S RATE OF RETURN WITNESS?

A. PPL Electric witness Jennifer E. Nelson is the primary witness addressing rate of return and cost of common equity for PPL Electric (PPL Electric Statement No. 10). Additionally, PPL Electric witness Julissa Burgos (PPL Electric Statement No. 9) provides testimony regarding the Company's cost of long-term debt and analysis for the claimed capital structures.

Q. PLEASE SUMMARIZE THE COMPANY'S RATE OF RETURN CLAIMS.

A. Ms. Nelson recommends the following rate of return for the Company based on the FPFTY ending June 30, 2027:[1]

Summary of Cost of Capital			
Type of Capital	**Ratio**	**Cost Rate**	**Weighted Cost**
PPL Electric Utilities Corporation			
Long-Term Debt	43.95%	5.08%	2.23%
Common Equity	56.05%	11.30%	6.33%
Total	100.00%		8.56%

I&E POSITION

Q. PLEASE SUMMARIZE YOUR RATE OF RETURN RECOMMENDATION.

A. I recommend the following rate of return for the Company:[2]

Summary of Cost of Capital			
Type of Capital	**Ratio**	**Cost Rate**	**Weighted Cost**
PPL Electric Utilities Corporation			
Long-Term Debt	45.00%	5.08%	2.29%
Common Equity	55.00%	10.32%	5.68%
Total	100.00%		7.97%

[1] PPL Electric Exhibit Fully Projected Future 1, Schedule B-8.
[2] I&E Exhibit No. 3, Schedule 1.

PROXY GROUP

Q. WHAT IS A PROXY GROUP AS USED IN BASE RATE CASES?

A. A proxy group is a set of companies that have similar traits in comparison to the subject utility. This group of companies acts as a benchmark for determining the subject utility's rate of return in a base rate case.

Q. WHAT ARE THE REASONS FOR USING A PROXY GROUP?

A. A proxy group's cost of equity is used as a benchmark to satisfy the long-established guideline of utility regulation that seeks to provide the subject utility with the opportunity to earn a return similar to that of enterprises with corresponding risks and uncertainties.

A proxy group is typically utilized since the use of data exclusively from one company may be less reliable. The lower reliability occurs because the data for one company may be subject to events that can cause short-term anomalies in the marketplace. The rate of return on common equity for a single company could become distorted in these circumstances and would therefore not be representative of similarly situated companies. Therefore, a proxy group has the effect of smoothing out potential anomalies associated with a single company.

Q. WHAT CRITERIA DID YOU USE IN SELECTING YOUR ELECTRIC UTILITY PROXY GROUP?

A. The criteria for my proxy group was designed to select companies that are representative of the Company. I applied the following criteria to Value Line's East, Central, and West Electric Utility groups:

1. Fifty percent or more of the company's revenues must be generated from the regulated electric utility industry.
2. The company's stock must be publicly traded.
3. Investment information for the company must be available from more than one source, which includes Value Line.
4. The company must not be currently involved in an announced merger or the target of an acquisition.
5. The company must have four consecutive years of historic earnings data.
6. The company must be operating in a state that has a deregulated electric utility market.

Q. WHAT CRITERIA DID MS. NELSON USE IN SELECTING HER ELECTRIC PROXY GROUP COMPANIES?

A. Ms. Nelson determined her proxy group of 24 electric companies by using the following criteria:[3]

[3] PPL Electric Statement No. 10, p. 14, line 21 through p. 15, line 22.

1. The company must consistently pay quarterly cash dividends and must not have cut their dividend in the last two years.
2. The company must have positive growth rates from at least two sources.
3. The company must be consistently covered by at least two utility industry equity analysts.
4. The company must have an investment-grade issuer or senior unsecured bond credit rating from S&P and Moody's
5. The company must have more than 60 percent of net operating income from regulated electric operations, on average, over the three years ended 2024.
6. The company must not have had recent significant merger activity or transactions that could affect their market data or financial conditions.

In addition to the above criteria, Ms. Nelson also excluded PPL Electric's parent company, PPL Corporation, for circularity concerns.[4]

Q. WHAT PROXY GROUP DID YOU USE IN YOUR ANALYSIS?

A. I include the following sixteen companies in my proxy group:[5]

[4] PPL Electric Statement No. 10, p. 15, lines 21-22.
[5] I&E Exhibit No. 3, Schedule 2.

Ameren Corp.	AEE
American Electric Power Company Inc.	AEP
CMS Energy Corp.	CMS
CenterPoint Energy Inc.	CNP
Dominion Energy	D
DTE Energy Company	DTE
Duke Energy Corp.	DUK
Consolidated Edison Inc.	ED
Eversource Energy	ES
Entergy Corp.	ETR
Exelon Corp.	EXC
FirstEnergy Corp.	FE
NorthWestern Energy	NWE
Public Service Enterprise Group Inc.	PEG
PPL Corporation	PPL
Xcel Energy Inc.	XEL

Q. WHAT PROXY GROUP DID MS. NELSON USE IN HER ANALYSIS?

A. Ms. Nelson included the following 24 companies in her Electric Group:[6]

[6] PPL Electric Statement No. 10, p. 16, line 3.

Ameren Corp.	AEE
American Electric Power Company Inc.	AEP
Avista Corp.	AVA
CMS Energy Corp.	CMS
CenterPoint Energy Inc.	CNP
Dominion Energy	D
DTE Energy Company	DTE
Duke Energy Corp.	DUK
Consolidated Edison Inc.	ED
Eversource Energy	ES
Entergy Corp.	ETR
Evergy Inc.	EVRG
Exelon Corp.	EXC
FirstEnergy Corp.	FE
IDACORP Inc.	IDA
Alliant Energy Corp.	LNT
NextEra Energy Inc.	NEE
NorthWestern Energy	NWE
OGE Energy Corp.	OGE
Public Service Enterprise Group Inc.	PEG
Pinnacle West Capital Corp.	PNW
Portland General Electric Company	POR
Southern Co.	SO
Xcel Energy Inc.	XEL

Q. DO YOU AGREE WITH MS. NELSON'S ELECTRIC PROXY GROUP?

A. No. While we do have fifteen companies that match, I include one company that Ms. Nelson does not, and Ms. Nelson includes nine companies that I do not.

Q. PLEASE LIST THE NINE COMPANIES MS. NELSON HAS INCLUDED THAT YOU DO NOT AND EXPLAIN WHY YOU HAVE EXCLUDED THEM FROM YOUR PROXY GROUP.

A. I have excluded the following companies from my proxy group: Alliant Energy Corp. (LNT), Avista Corp. (AVA), Evergy Inc. (EVRG), IDACORP Inc. (IDA), NextEra Energy Inc. (NEE), OGE Energy Corp. (OGE), Pinnacle West Capital (PNW), Portland General Electric (POR), and Southern Co. (SO). I excluded these companies from my electric proxy group because they violate my sixth criterion and do not operate in a state that has a deregulated electric utility market**.**

Q. EXPLAIN WHAT IS MEANT BY A DEREGULATED ELECTRIC UTILITY MARKET.

A. A deregulated electric market is a market in which the utility is responsible only for the distribution of electricity, not generation. Deregulation permits electric suppliers to compete and sell electricity directly to consumers and allows consumers the ability to seek competitive rates.

Q. WHY DID YOU INCLUDE THE CRITERION THAT A COMPANY MUST OPERATE IN A STATE THAT HAS A DEREGULATED ELECTRIC UTILITY MARKET?

A. I included the criterion that a company must operate in a deregulated market, like Pennsylvania, so that the companies included in my proxy group would all be of

similar risk to the Company. Unlike regulated markets, which contain largely vertically integrated utilities, deregulated markets permit electricity providers to compete and sell electricity directly to consumers. This criterion helps to ensure that each company in the proxy group is operating in a similar market and under similar circumstances as the Company. Furthermore, by virtue of the vertically integrated nature of regulated utilities, generation is owned and operated by the utility, which could place the companies in a substantially different risk profile based on the types and ages of generation plant owned and operated.

Q. PLEASE LIST THE COMPANIES YOU INCLUDE THAT MS. NELSON DOES NOT AND EXPLAIN WHY SHE HAS EXCLUDED THEM FROM HER PROXY GROUP.

A. As stated above, Ms. Nelson has excluded PPL Electric's parent company, PPL Corporation, for circularity concerns. I believe PPL Corporation should be included in my proxy group because concerns over circularity are negligible due to the Company having significant electric distribution operations in various states, including Pennsylvania, Kentucky, and Rhode Island.

CAPITAL STRUCTURE

Q. WHAT IS A CAPITAL STRUCTURE?

A. A capital structure represents how a firm has financed its rate base with different sources of funds. The primary funding sources are long-term debt and common

equity. A capital structure may also include preferred stock and/or short-term debt, which is not the case for the Company.

Q. WHAT IS THE CLAIMED CAPITAL STRUCTURE USED BY THE COMPANY?

A. The Company is proposing a forecasted capital structure which is summarized in the table below:[7]

Type of Capital	Ratio
Long-Term Debt	43.95%
Common Equity	56.05%
Total	**100.00%**

Q. WHAT IS THE BASIS FOR THE COMPANY'S CLAIMED CAPITAL STRUCTURE?

A. Ms. Nelson relies on Ms. Burgos' analysis which explains that the claimed capital structure is based on the Company's recent and projected actual capital structure.[8] Further, she claims the common equity ratio claimed by the Company is acceptable and consistent with the range of common equity ratios maintained by the companies that make up her proxy group.[9]

[7] I&E Exhibit No. 3, Schedule 3.
[8] PPL Electric Statement No. 10, p. 61, lines 11-14.
[9] PPL Electric Statement No. 10, p. 63, lines 9-19.

Q. WHAT IS YOUR RECOMMENDATION REGARDING THE COMPANY'S CAPITAL STRUCTURE?

A. I recommend using a capital structure of 55% common equity and 45% long-term debt as presented in the I&E recommendation.

Q. WHAT IS THE BASIS FOR YOUR CAPITAL STRUCTURE RECOMMENDATION?

A. It is my opinion that the Company's actual capital structure is unreasonable for ratemaking purposes, as the Company's equity ratio is well above the highest end of my proxy group's equity ratios. The Company's proposed capital structure falls outside the range of my proxy group's 2024 (most recent available) capital structures, where the most recent five-year average range contains individual company capital structure ratios from 50.19% to 69.80% long-term debt and 30.20% to 49.81% equity, with an overall five-year average of 58.60% long-term debt and 40.82% common equity.[10]

Q. WHY HAVE YOU LIMITED THE EQUITY RATIO PORTION OF THE CAPITAL STRUCTURE IN YOUR ANALYSIS TO 55%?

A. I believe that limiting a company's capital structure from becoming too equity heavy is reasonable and necessary for a fair ratemaking process. Implementing a capital structure that is closer to 50% long-term debt and 50% common equity is

[10] I&E Exhibit No. 3, Schedule 4.

commonly considered optimal when trying to balance the financial integrity of a utility and its impact on ratepayers. While it is not always possible to have a capital structure that is exactly 50/50, implementing a limit helps strike a balance between rewarding the company for carrying more equity while also reducing the costs that would be passed on to ratepayers. For that reason, it is my opinion that the Company's capital structure should not exceed 55% equity.

Further, a report issued by Regulatory Research Associates, a group within S&P Global Market Intelligence, shows that the average authorized equity ratio for electric utilities in the first nine months of 2025 was 48.74% equity. In addition, for perspective, the average authorized return on equity in the same time frame was 9.66.[11] These equity ratio and authorized return figures are both well below what PPL Electric is requesting in this proceeding.

Q. HAVE YOU CONSIDERED WHAT CAPITAL STRUCTURES ARE PROJECTED TO BE FOR THE ELECTRIC UTILITY INDUSTRY IN THE NEAR FUTURE?

A. Yes. According to Value Line's 2026 estimates, the projected capital structures for my proxy group are as follows:

[11] I&E Exhibit No. 3, Schedule 5.

Value Line 2026 Capital Structure Projections			
		Long-Term Debt Ratio	Common Equity Ratio
Ameren Corp	AEE	52.00%	47.50%
American Electric Power Company Inc	AEP	57.50%	42.50%
CMS Energy Corp	CMS	65.00%	34.00%
CenterPoint Energy Inc	CNP	62.00%	38.00%
Dominion Energy	D	59.00%	39.50%
DTE Energy Company	DTE	61.50%	38.50%
Duke Energy Corp New	DUK	61.00%	38.50%
Consolidated Edison Inc	ED	52.50%	47.50%
Eversource Energy	ES	62.50%	37.00%
Entergy Corp	ETR	63.50%	36.50%
Exelon Corp	EXC	62.00%	38.00%
FirstEnergy Corp	FE	65.50%	33.50%
NorthWestern Energy	NWE	50.50%	49.50%
Public Service Enterprise Group Inc	PEG	55.50%	44.50%
PPL Corporation	PPL	51.00%	49.00%
Xcel Energy Inc	XEL	61.00%	39.00%
Average		58.88%	40.81%

These future projections are consistent with the proxy group's historical five-year average capital structure of 40.82% equity and 58.60% debt.

PPL Electric's claimed capital structure of 56.05% equity and 43.95% debt is significantly more equity-heavy than the proxy group's five-year averages and 2026 projections. This equity-heavy capital structure must be recognized when considering PPL Electric's financial risk, as higher equity ratios generally correspond with lower financial risk as Ms. Nelson herself concedes. She agrees that all other things being equal, a company with a higher equity ratio faces less financial risk than a company with a lower equity ratio.[12]

[12] I&E Exhibit No. 3, Schedule 6.

Q. HAS THE COMMISSION COMMENTED ON PPL ELECTRIC'S CURRENT CAPITAL STRUCTURE?

A. Yes. Commissioner Barrow expressed particular concern regarding the financial impact to customers in relation to equity heavy capital structures. She also notes that straying too far from a 50/50 capital structure impacts the rates paid by utility customers by millions of dollars.[13]

Additionally, Commissioner Barrow commented on the recent Columbia Gas' requested capital structure of 54.4% equity and 45.6% debt. The Office of Consumer Advocate and CAUSE-PA argued in favor of a hypothetical 50/50 capital structure, citing their proxy group's average capital structure was 45% equity and 55% debt. Commissioner Barrow stated that the discrepancy between the proxy group and Columbia Gas' capital structure makes it necessary for an adjustment to the Company's capital structure, and that a 50/50 capital structure "is a better representation of the Company's **actual** financial risk and would have resulted in millions of dollars in reduced revenue requirement for the Company".[14]

For consideration when examining the Company's overall financial risk, the table below illustrates the cost savings to ratepayers if the Company were to employ an optimal 50% long-term debt and 50% common equity capital structure in its cost of capital while maintaining its claimed return on equity and rate base:

[13] I&E Exhibit No. 3, Schedule 7.
[14] I&E Exhibit No. 3, Schedule 8.

PPL Electric Utilities Corporation			
Summary of Cost of Capital			
Type of Capital	**Ratio**	**Cost Rate**	**Weighted Cost**
AS FILED CAPITAL STRUCTURE			
Long-Term Debt	43.95%	5.08%	2.23%
Common Equity	56.05%	11.30%	6.33%
Total	100.00%		8.56%
50/50 OPTIMAL CAPITAL STRUCTURE			
Long-Term Debt	50.00%	5.08%	2.54%
Common Equity	50.00%	11.30%	5.65%
Total	100.00%		8.19%
Difference In The Overall Rate of Return (8.56% - 8.19% = 0.37%)			0.37%
Impact Prior to Gross Up (Claimed Rate Base* x Difference In The Overall Rate of Return) ($5,817,887,000 x .0037)			$21,526,182
Gross Revenue Conversion Factor**			1.4809913
Total Impact To Ratepayers ($21,526,182 x 1.4809913)			**$31,880,088**
*PPL Electric Exhibit Fully Projected Future 1, Schedule C-1, Line 13. **I&E Exhibit No. 3, Schedule 9.			

In this example, if the Company were to employ a 50/50 capital structure and no change to the requested return on equity, the cost savings to ratepayers would be $31,880,088. While I understand that achieving and maintaining an exact 50/50 capital structure is not always feasible, this example is intended to demonstrate PPL Electric's financial security as compared to its peers.

COST OF LONG-TERM DEBT

Q. WHAT IS THE COMPANY'S CLAIMED COST RATE OF LONG-TERM DEBT?

A. The Company's claimed long-term debt cost rate is 5.08% for the FPFTY.[15]

Q. WHAT IS YOUR RECOMMENDATION REGARDING THE COMPANY'S COST RATE OF LONG-TERM DEBT?

A. I recommend using the Company's claimed long-term debt cost rate of 5.08% for the FPFTY.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION TO USE THE COMPANY'S COST RATES OF LONG-TERM DEBT?

A. I accept PPL Electric's claimed debt cost because it falls within my proxy group's implied long-term debt cost range of 4.15% to 5.30%, with an average implied long-term debt cost of 4.72% for 2024.[16] The Company's cost rate of long-term debt is also below the Mergent Bond Record average yield of 5.75% for the period of October 2024 through September 2025 for A-rated public utility bonds.[17] I recommend that the Company's claimed cost rate of long-term debt be used since it is reasonable and falls within the metrics described above.

[15] PPL Electric Statement No. 9, p. 3, lines 19-20.
[16] I&E Exhibit No. 3, Schedule 10.
[17] I&E Exhibit No. 3, Schedule 11.

COST OF COMMON EQUITY

Common Methods

Q. WHAT METHODS ARE COMMONLY PRESENTED BY UTILITIES IN DETERMINING THE COST OF COMMON EQUITY?

A. Four methods commonly presented to estimate the cost of common equity are the Discounted Cash Flow (DCF) Method, the Capital Asset Pricing Model (CAPM), the Risk Premium (RP) Method, and the Comparable Earnings (CE) Method.

Q. WHAT IS THE THEORETICAL BASIS FOR THE DCF METHOD?

A. The DCF method is the "dividend discount model" of financial theory, which maintains that the value (price) of any security or commodity is the discounted present value of all future cash flows. The DCF method assumes that investors evaluate stocks in the traditional economic framework, which maintains that the value of a financial asset is determined by its earning power, or its ability to generate future cash flows. The DCF method is also considered a forward-looking model to estimate the cost of common equity.

Q. WHAT IS THE THEORETICAL BASIS FOR THE CAPM?

A. The CAPM describes the relationship between a stock's investment risk and its market rate of return. It identifies the rate of return investors expect so that it is comparable with returns of other stocks of similar risk. This method hypothesizes that the investor-required return on a company's stock is equal to the return on a

"risk free" asset plus an equity premium reflecting the company's investment risk. In the CAPM, two types of risk are associated with a stock: (1) firm-specific risk (unsystematic risk); and (2) market risk (systematic risk), which is measured by a firm's beta. The CAPM allows for investors to receive a return only for bearing systematic risk. Unsystematic risk is assumed to be diversified away, and therefore, does not earn a return.

Q. WHAT IS THE THEORETICAL BASIS FOR THE RP METHOD?

A. The theoretical basis for the RP method is a simplified version of the CAPM. The RP method's theory is that common stock is riskier than debt, thus, investors require a higher expected return on stocks than bonds. In the RP approach, the cost of equity is made up of the cost of debt and a risk premium. While the CAPM uses the market risk premium, it also directly measures the systematic risk of a company group through the use of beta. The RP method does not measure the specific risk of a company.

Q. WHAT IS THE THEORETICAL BASIS FOR THE CE METHOD?

A. The CE method utilizes the concept of opportunity cost. This means that investors will likely dedicate their capital to the investment offering the highest return with similar risk to alternative investments. Unlike the DCF, CAPM, and the RP methods, the CE method is not market-based and relies upon historic accounting data. Similar to the RP method, the CE method does not measure the specific risk

of a company. The most problematic issue with the CE method is determining what constitutes comparable companies.

Q. WHAT METHOD DO YOU RECOMMEND USING TO DETERMINE AN APPROPRIATE COST OF COMMON EQUITY FOR THE COMPANY?

A. I recommend using the DCF method as the primary method to determine the cost of common equity. Additionally, I provide a CAPM analysis to be used as a comparison, not as a check, to the DCF results. The DCF method has the most wide-spread regulatory acceptance, and while the Commission has more recently based some of its ROE decisions on a combination of the DCF and CAPM methods, I still recommend primary reliance on the DCF method due to the shortcomings associated with the CAPM method.

Q. PLEASE EXPLAIN WHY YOU CHOSE TO USE THE DCF TO DETERMINE YOUR RECOMMENDED RETURN ON EQUITY.

A. I have used the DCF for a variety of reasons. First, the DCF is appealing to investors as it is based upon the concept that the receipt of dividends in addition to the expected appreciation is the total return requirement determined by the market.[18] Second, the use of a growth rate and expected dividend yield are also strengths of the DCF, as this recognizes the time value of money and is forward-looking. Third, the use of the utilities' own, or in this case, the proxy group's

[18] David C. Parcell, "The Cost of Capital – A Practitioner's Guide," 2020 Edition, p. 153.

stock prices and growth rates directly in the calculation make the DCF industry and company specific. Finally, current inflationary and economic trends are most certainly reflected in a stock's price, which is used in determining the dividend yield, and by analysts who generate forecasted earnings growth rates. Therefore, the DCF contains the most up-to-date projected information of any model and is the superior method for determining the rate of return for the current economic market because it measures the cost of equity directly.

Q. PLEASE EXPLAIN WHY YOU CHOSE TO USE THE CAPM AS A COMPARISON TO THE DCF IN YOUR ANALYSIS.

A. I have included a CAPM analysis only as a comparison, and not as a basis, for my recommendation because both the CAPM and the DCF include inputs that allow the results to be specific to the utility industry. However, the CAPM is based on the performance of U.S. Treasury bonds and the performance of the market as measured through the S&P 500 and is company-specific only through the use of beta. Beta reflects a stock's volatility relative to the overall market, thereby incorporating an industry-specific aspect to the CAPM, but only as a measure of how reactive the industry is compared to the market as a whole. Although changes in the utility industry are more likely to be accurately reflected in the DCF, which uses the companies' actual prices, dividends, and growth rates, I have also included the results of my CAPM analysis because changes in the market, whether as a whole or specific to the utility industry, can affect the outcome of each

method in different ways. Although I have provided the results of the CAPM as a comparison, and not as a check, it does have several disadvantages and should not be given comparable weight to the DCF method.

Q. EXPLAIN THE DISADVANTAGES OF THE CAPM.

A. The CAPM, and the RP method by virtue of its similarities to the CAPM, give results that indicate to an investor what the equity cost rate should be if current economic and regulatory conditions are the same as those present during the historical period in which the risk premiums were determined. This is because beta, which is the only company-specific variable in the CAPM model, measures the *historical* volatility of a stock compared to the *historical* overall market return. Reliance on historical values is especially problematic now given the recent events that have impacted economic conditions. Although the CAPM and RP results can be useful to investors in making rational buy and sell decisions within their portfolios, the DCF method is the superior method for determining the rate of return for the current economic market and measuring the cost of equity directly. The CAPM, and similarly the RP method, are less reliable indicators because they measure the cost of equity indirectly and risk premiums vary depending on the debt and equity being compared. Additionally, regulators can never be certain that economic and regulatory conditions underlying the historical period during which the risk premiums were calculated are the same today or will be the same in the future.

Q. IS THERE ANY ACADEMIC EVIDENCE THAT QUESTIONS THE CREDIBILITY OF THE CAPM MODEL?

A. Yes. An article, "Market Place; A Study Shakes Confidence in the Volatile-Stock Theory," which appeared in the *New York Times* on February 18, 1992, summarized a CAPM study conducted by professors Eugene F. Fama and Kenneth R. French.[19] Their study examined the importance of beta, CAPM's risk factor, in explaining returns on common stock. In CAPM theory a stock with a higher beta should have a higher expected return. However, they found that the model did not do well in predicting actual returns and suggested the use of more elaborate multi-factor models.

A more recent article, "The Capital Asset Pricing Model: Theory and Evidence," which appeared in the *Journal of Economic Perspectives,* states that "the attraction of the CAPM is that it offers powerful and intuitively pleasing predictions about how to measure risk and the relation between expected return and risk. Unfortunately, the empirical record of the model is poor - poor enough to invalidate the way it is used in applications."[20] As a result, I conclude that the CAPM's relevance to the investment decision making process does not carry over into the regulatory rate setting process.

[19] Berg, Eric N. "Market Place; A Study Shakes Confidence in the Volatile-Stock Theory," *The New York Times*, February 18, 1992, *nytimes.com*, March 23, 2016.

[20] Fama, Eugene F. and French, Kenneth R., "The Capital Asset Pricing Model: Theory and Evidence." *Journal of Economic Perspectives* (2004): Volume 18, Number 3, pp. 25-46.

Q. HAVE YOU IDENTIFIED ANY SPECIFIC PROBLEMS WITH THE COMMISSION'S RECENT USE OF THE CAPM METHOD AS A FACTOR IN ESTABLISHING A RETURN ON EQUITY?

A. Yes. The Commission indicated in Aqua Pennsylvania, Inc.'s (Aqua) 2021 base rate case order that its method "for determining Aqua's ROE shall utilize both I&E's DCF and CAPM methodologies"[21] and that "I&E's DCF and CAPM produce a range of reasonableness for the ROE …",[22] which deviates from the historical Commission practice of primarily relying on the DCF. Additionally, the Commission's Columbia Water Company (Columbia Water) base rate case order relied on the results of I&E's DCF and CAPM analyses for determining Columbia Water's ROE.[23] Finally, in the most recent Pennsylvania-American Water Company case, the Commission agreed with the ALJ's recommended ROE which was based on the average of I&E's DCF and CAPM analyses.[24]

In a report issued by Regulatory Research Associates, a group within S&P Global Market Intelligence,[25] Aqua's return on equity of 10.00% is stated as being above the national average for water utility base rate cases and above the Distribution System Improvement Charge (DSIC) authorized by the Commission

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[21] *Pa. PUC v. Aqua Pennsylvania, Inc.,* Docket Nos. R-2021-3027385 & R-2021-3027386, p. 154 (Order Entered May 16, 2022).

[22] *Pa. PUC v. Aqua Pennsylvania, Inc.,* Docket Nos. R-2021-3027385 & R-2021-3027386, p. 178 (Order Entered May 16, 2022).

[23] *Pa. PUC v. Columbia Water Company,* Docket No. R-2023-3040258, p. 105 (Order Entered January 18, 2024).

[24] *Pa. PUC v. Pennsylvania-American Water Company,* Docket Nos. R-2023-30433189 & R-2023-3043190, p. 194 (Order Entered July 22, 2024).

[25] Regulatory Research Associates, "Commission authorizes management performance bonus for Aqua Pennsylvania," *S&P Global Market Intelligence*, May 16, 2022. CIQ Pro: RRA Regulatory Focus: Commission authorizes management performance bonus for Aqua Pennsylvania (spglobal.com) (Accessed January 23, 2024).

of 9.80%[26] for water and wastewater utilities based on a period ended March 31, 2022. The above referenced report also states that the average return on equity for water utility base rate cases that have been completed during the first four months of 2022 was 9.63% and for the twelve months ended April 30, 2022, was 9.53% which were well below the 10.00% return on equity authorized by the Commission for Aqua. Although this is related specifically to the water utility industry, it demonstrates the unreasonable skewing of results associated with using the CAPM as a ceiling for determining a utility's return on equity.

In the Columbia Water order, the Commission noted that I&E's DCF and CAPM produced a range of reasonableness for the ROE from 7.84% to 11.09% and approved an ROE of 9.75% as reasonable and appropriate for that company, which is based upon consideration of a variety of factors such as increasing inflation leading to increases in interest rates and capital costs.[27] I respectfully disagree with the Commission's basis (current inflation and interest rates) for determining Columbia Water's ROE of 9.75%. I have presented and discussed below the forecasted lower-level inflation rates, and the Federal Reserve's intention to cut interest rates in 2025-2026, which would have the effect of reducing potential inflation and interest rate risks on capital costs during 2026, when the Company's new rates will be in effect.

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[26] PA Public Utility Commission, Bureau of Technical Utility Services Report on the Quarterly Earnings of Jurisdictional Utilities for the Year Ended March 31, 2022, approved at Public Meeting on August 4, 2022 at Docket No. M-2022-3032561.

[27] *Pa. PUC v. Columbia Water Company,* Docket No. R-2023-3040258, pp.108-109 (Order Entered January 18, 2024).

Additionally, as explained above, the CAPM should not be used as a primary method, and it should only be used as a comparison (not as a check) of the DCF. Also, as demonstrated below, the use of the CAPM in this proceeding would result in a significant burden to ratepayers during a time of increased levels of inflation. Therefore, I disagree with providing the CAPM with comparable weight to the DCF method.

Q. PLEASE EXPLAIN WHY YOU HAVE CHOSEN TO EXCLUDE THE RP METHOD FROM YOUR ANALYSIS.

A. The RP method is excluded because it is a simplified version of the CAPM and is subject to the same faults explained above. The RP method has a number of underlying assumptions and the most critical one, as well as the most disputed one, is the assumption that the equity risk premium is constant over the time.[28] More importantly, unlike the CAPM, the RP method does not recognize company-specific risk through beta.

Q. EXPLAIN WHY YOU HAVE CHOSEN TO EXCLUDE THE CE METHOD IN YOUR ANALYSIS.

A. The CE method is excluded because the choice of which companies are comparable is highly subjective, and it is debatable whether historic accounting values are representative of the future. Moreover, its historical usage in this regulatory forum has been minimal.

[28] David C. Parcell, "The Cost of Capital – A Practitioner's Guide," 2020 Edition, pp. 167-168.

SUMMARY OF THE COMPANY'S RESULTS

Q. WHAT ARE THE RESULTS OF THE COMPANY'S COST OF EQUITY ANALYSIS?

A. Ms. Nelson used the DCF, CAPM, and the Bond Yield Plus Risk Premium (BYPRP) methods in analyzing the Company's cost of equity. She used both the constant growth and quarterly growth forms of the DCF, as well as the Empirical Capital Asset Pricing Model (ECAPM) in forming her recommendation. Ms. Nelson applied these methods using her proxy group of regulated electric utilities. She then listed the results for each method and the average of the median and mean of the results of the methods. Finally, Ms. Nelson opines that the cost of equity should also be increased due to PPL Electric's planned capital expenditures, slightly smaller size, and flotation costs, although she does not make corresponding adjustment to her proposed cost of equity for these factors. Ultimately, Ms. Nelson's models determined a cost of equity range of 10.30% to 12.35% and opined that a cost of equity of 11.30% is warranted.[29]

[29] PPL Electric Statement No. 10, p. 3, line 8 through p. 4, line 6.

I&E RECOMMENDATION

Q. WHAT IS YOUR RECOMMENDED COST OF COMMON EQUITY FOR THE COMPANY?

A. Based upon my analysis, I recommend a cost of common equity of 10.32%.[30] It is worth noting that this recommendation is within the range that Ms. Nelson has presented as part of her recommendation.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION?

A. My recommendation is based on the use of the DCF method. As explained above, I used my CAPM result only to present to the Commission a comparison and not as a check to my DCF results. My DCF analysis uses a spot dividend yield, a 52-week dividend yield, and earnings growth forecasts.

Discounted Cash Flow

Q. PLEASE EXPLAIN YOUR DCF ANALYSIS.

A. My analysis employs the constant growth DCF model as portrayed in the following formula:

$$K = D_1/P_0 + g$$

Where:

K = Cost of equity

D_1 = Dividend expected during the year

[30] I&E Exhibit No. 3, Schedule 1.

P_0 = Current price of the stock

g = Expected growth rate

When a forecast of D_1 is not available, D_0 (the current dividend) must be adjusted by one half of the expected growth rate to account for changes in the dividend paid in period one. As forecasts for each company in my proxy group were available from Value Line, no dividends were adjusted for the purpose of my analysis.

Q. PLEASE EXPLAIN HOW YOU DEVELOPED THE DIVIDEND YIELDS USED IN YOUR DCF ANALYSIS.

A. A representative dividend yield must be calculated over a time frame that avoids the problems of both short-term anomalies and stale data series. For my DCF analysis, the dividend yield calculation places equal emphasis on the most recent spot and the 52-week average dividend yields. The following table summarizes my dividend yield computations for the proxy group:[31]

Sixteen Company Proxy Group	Dividend Yield
Spot	3.41%
52-week Average	3.75%
Average	3.58%

[31] I&E Exhibit No. 3, Schedule 12.

Q. WHAT INFORMATION DID YOU RELY UPON TO DETERMINE YOUR EXPECTED GROWTH RATE?

A. I have used five-year earnings per share projected growth rate estimates from S&P, Zacks, and Value Line.

Q. WHAT WERE THE RESULTS OF YOUR FORECASTED EARNINGS GROWTH RATES?

A. The expected average growth rates for my proxy group ranged from 5.21% to 11.19% with an overall average of 7.07%. For the purpose of determining the growth estimate, I subsequently eliminated Dominion Energy's S&P growth estimate of 13.98% and Zacks growth estimate of 13.60% to determine a new adjusted average of 6.74%.[32]

Q. WHY DID YOU ELIMINATE DOMINION ENERGY'S S&P AND ZACKS PROJECTED GROWTH RATES?

A. While the use of a proxy group largely smooths out various anomalies, S&P's and Zacks' growth projections for Dominion Energy are extremely inconsistent and would have an unreasonable and unwarranted impact on my DCF analysis. The estimates of 13.98% and 13.60% are nearly double the originally calculated 7.04% overall average and greater than three standard deviations over the average. This inconsistency would adversely affect my recommendation for the Company's cost

[32] I&E Exhibit No. 3, Schedule 13.

of common equity by creating an unjustified increase in return on equity and consequently raise the proposed rates. Such an unjustified increase would be harmful to ratepayers and would not be in the public interest. Additionally, I was unable to find any explanation or justification of why these estimates were so high.

Q. WHAT IS THE RESULT OF YOUR DCF ANALYSIS BASED ON YOUR RECOMMENDED DIVIDEND YIELD AND GROWTH RATE?

A. The results of my DCF analysis are calculated as follows:[33]

K	=	D_1/P_0	+	g
10.32%	=	3.58%	+	6.74%

Capital Asset Pricing Model

Q. PLEASE EXPLAIN YOUR CAPM ANALYSIS.

A. My analysis employs the traditional CAPM as portrayed in the following formula:

$$K = R_f + \beta(R_m - R_f)$$

Where:

K = Cost of equity

R_f = Risk-free rate of return

R_m = Expected rate of return on the overall stock market

[33] I&E Exhibit No. 3, Schedule 14.

β = Beta measures the systematic risk of an asset

$R_m - R_f$ = Equity Risk Premium (ERP)

Q. WHAT IS BETA AS EMPLOYED IN YOUR CAPM ANALYSIS?

A. Beta is a measure of the systematic risk of a stock in relation to the rest of the stock market. A stock's beta is estimated by calculating the linear regression of a stock's return against the return on the overall stock market. The beta of a stock with a price pattern identical to that of the overall stock market will equal one. A stock with a price movement that is greater than the overall stock market will have a beta that is greater than one and would be described as having more investment risk than the market. Conversely, a stock with a price movement that is less than the overall stock market will have a beta of less than one and would be described as having less investment risk than the overall stock market.

Q. HOW DID YOU DETERMINE BETA FOR YOUR CAPM ANALYSIS?

A. In estimating an equity cost rate for my proxy group of seventeen electric companies, I used the average of the betas for the companies as provided in the Value Line Investment Survey. The average beta for my proxy group is 0.75.[34]

[34] I&E Exhibit No. 3, Schedule 15.

Q. WHAT RISK-FREE RATE OF RETURN HAVE YOU USED FOR YOUR FORECASTED CAPM ANALYSIS?

A. I used the risk-free rate of return (R_f) from the projected yield on 10-year Treasury Notes. While the yield on the short-term T-Bill is a more theoretically correct parameter to represent a risk-free rate of return, it can be extremely volatile. The volatility of short-term T-Bills is directly influenced by Federal Reserve policy. At the other extreme, the 30-year Treasury Bond exhibits more stability but is not risk-free. Long-term Treasury Bonds have substantial maturity risk associated with market risk and the risk of unexpected inflation. Long-term treasuries normally offer higher yields to compensate investors for these risks. As a result, I used the yield on the 10-year Treasury Note because it mitigates the shortcomings of the other two alternatives. Additionally, the Commission has historically agreed with I&E and recognized the 10-year Treasury Note as the superior measure of the risk-free rate of return.[35]

The forecasted yield on the 10-year Treasury Note, as seen in Blue Chip Financial Forecasts, remains steady at 4.10% from the first quarter of 2026 to the first quarter of 2027, and it is forecasted to be 4.00% from 2026-2030. For my

[35] *Pa. PUC v. UGI Utilities, Inc. – Electric Division*, Docket No. R-2017-2640058 (Order Entered October 25, 2018). *See generally* Disposition of Capital Asset Pricing Model (CAPM), p. 99; *Pa. PUC v. Aqua Pennsylvania, Inc.*, Docket Nos. R-2021-3027385 & R-2021-3027386, p. 154 (Order Entered May 16, 2022); *Pa. PUC v. Columbia Water Company*, Docket No. R-2023-3040258 (Order Entered January 18, 2024). *See generally* Disposition of Cost of Common Equity, pp. 107-108; *Pa. PUC v. Pennsylvania-American Water Company*, Docket Nos. R-2023-3043189 & R-2023-3043190 (Order Entered July 22, 2024). *See generally* Disposition of Capital Asset Pricing Model (CAPM), pp. 171-172.

CAPM analysis, I used 4.08%, which is the average of all the yield forecasts I observed.[36]

Q. HOW DID YOU DETERMINE THE RETURN ON THE OVERALL STOCK MARKET IN YOUR FORECASTED CAPM ANALYSIS?

A. To arrive at a representative expected return on the overall stock market, I observed Value Line's 1700 stocks and the historical returns of the S&P 500. Value Line expects its universe of approximately 1700 stocks to have an average yearly return of 10.88% over the next three to five years based on a forecasted dividend yield of 2.10% and a yearly index appreciation of 40%. The S&P 500 Index has had an average return of 12.29% over the past 99 years (1926-2024).[37] I have averaged these two figures, which results in an estimated market return of 11.59%.[38]

Q. WHAT IS THE COST OF EQUITY RESULT FROM YOUR CAPM ANALYSIS USING A FORECASTED OVERALL MARKET RETURN?

A. The result of my analysis is as follows:[39]

K	=	R_f	+	$\beta(R_m - R_f)$
9.71%	=	4.08%	+	0.75 (11.59% - 4.08%)

[36] I&E Exhibit No. 3, Schedule 16.
[37] I&E Exhibit No. 3, Schedule 17.
[38] I&E Exhibit No. 3, Schedule 18.
[39] I&E Exhibit No. 3, Schedule 19.

Q. HAVE YOU PROVIDED AN ADDITIONAL CAPM ANALYSIS?

A. Yes. I have provided an additional CAPM analysis using Kroll's (formerly Duff & Phelps) recommended U.S. Equity Risk Premium (ERP) paired with the 20-year U.S. Treasury yield. Kroll is a trusted and publicly available source that bases their recommended ERP on current and forecasted economic and financial market conditions.

Q. WHAT IS KROLL'S CURRENT RECOMMENDED ERP?

A. As of September 2, 2025, Kroll recommends an ERP of 5.00%.[40]

Q. WHAT IS THE CURRENT 20-YEAR U.S. TREASURY YIELD?

A. As of October 15, 2025, the 20-Year U.S. Treasury yield was 4.61%.[41]

Q. WHAT IS THE COST OF EQUITY RESULT FROM YOUR CAPM ANALYSIS USING KROLL'S RECOMMENDED ERP AND THE 20-YEAR U.S. TREASURY YIELD?

A. The result of my analysis is as follows:[42]

K	=	R_f	+	β(ERP)
8.36%	=	4.61%	+	0.75 (5.00%)

[40] I&E Exhibit No. 3, Schedule 20.
[41] I&E Exhibit No. 3, Schedule 21.
[42] I&E Exhibit No. 3, Schedule 19.

Q. WHAT IS THE RESULT OF YOUR CAPM ANALYSIS BASED ON THE AVERAGE OF USING A FORECASTED OVERALL MARKET RETURN AND USING KROLL'S RECOMMENDED ERP AND 20-YEAR TREASURY YIELD?

A. The average of my CAPM analyses is 9.04% ((9.71% + 8.36%) ÷ 2).

Q. DO YOU HAVE ANY ADDITIONAL COMMENTS REGARDING YOUR CAPM ANALYSIS?

A. Yes. As discussed earlier in my testimony, and as I&E has historically reasoned, my recommended cost of equity is based upon my DCF analysis. My CAPM analyses are only presented to the Commission as a comparison and not for recommendation purposes as the inputs are highly subjective, and other than beta, not company or industry specific.

Q. IS IT NECESSARY OR APPROPRIATE TO APPLY THE CAPM WITH SIMILAR WEIGHT TO THE DCF WHEN DETERMINING A SPECIFIC RETURN ON EQUITY DUE TO RECENT INFLATIONARY TRENDS?

A. No. My use of the DCF as a primary method in determining an appropriate return on equity already sufficiently takes inflationary trends into consideration. As mentioned above, the DCF includes a spot stock price in the dividend yield calculation and analysts who generate forecasted earnings growth almost certainly take inflation into consideration as well, so it contains the most up-to-date

projected information of any model. In other words, the inputs of the DCF capture all known economic factors, including inflation.

Q. WHAT WOULD YOUR COST OF EQUITY RECOMMENDATION BE IF THE COMMISSION INSISTED ON AVERAGING THE RESULTS OF YOUR DCF AND CAPM ANALYSES AS IT MOST RECENTLY HAS IN THE 2025 COLUMBIA GAS ORDER?[43]

A. This would result in a cost of equity recommendation of 9.68% ((10.32% DCF + 9.04% CAPM) ÷ 2 = 9.68%). The difference between this result and PPL Electric's requested ROE is 162 basis points (11.30% - 9.68% = 1.62%).

Q. BASED ON THE COMPANY'S FILED RATE BASE AND CLAIMED CAPITAL STRUCTURE, WHAT IS THE VALUE OF AN ADDITIONAL 162 BASIS POINTS TO THE COST OF EQUITY?

A. The example below illustrates the impact of 162 additional basis points to the Company's cost of equity:

[43] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.,* Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Cost of Equity Methods, p. 226.

PPL Electric Utilities Corporation	
Claimed Equity Percentage of Capital Structure	56.05%
Difference in Return on Equity Between I&E's DCF/CAPM Average and PPL Electric's Requested ROE (11.30% - 9.68% = 1.62%)	1.62%
Claimed Rate Base*	$5,817,887,000
Impact Prior to Gross Up (0.5605 x 0.0162 x $5,817,887,000)	$52,826,996
Gross Revenue Conversion Factor**	1.4809913
Total Impact ($52,826,996 x 1.4809913)	**$78,236,321**
*PPL Electric Exhibit Fully Projected Future 1, Schedule C-1, Line 13. **I&E Exhibit No. 3, Schedule 9.	

In this example, an addition of 162 basis points to the cost of equity would force ratepayers to fund an unwarranted additional amount of $78,236,321.

CRITIQUE OF MS. NELSON'S PROPOSED COST OF EQUITY

Q. DO YOU AGREE WITH MS. NELSON'S 11.30% PROPOSED COST OF EQUITY?

A. No. I disagree with Ms. Nelson's proposed cost of equity analysis for several reasons. First, I disagree with the weights given to the results of her CAPM, ECAPM, and Bond Yield Plus Risk Premium (BYPRP) analyses in her recommendation. Second, I disagree with her reliance on the 30-year Treasury

Bond for her risk-free rate. Third, I disagree with her claim that PPL Electric requires a higher authorized ROE due to their planned capital expenditures, as well as her opinion that a size adjustment and a flotation cost adjustment should be considered. Finally, I disagree with Ms. Nelson's claims regarding the current capital market environment.

Ms. Nelson's DCF Analysis

Q. PLEASE COMMENT ON MS. NELSON'S DCF ANALYSIS.

A. As stated above, Ms. Nelson presents both a constant growth and quarterly growth DCF analysis. The result of her constant growth DCF is an average of 10.20% (10.19% + 10.14% + 10.27%) / 3)[44] and the result for the quarterly growth DCF is 10.38% ((10.37% + 10.32% + 10.46%) / 3)[45] with an average of the two being 10.29% ((10.20% + 10.38%) / 2).

Although our DCF methodologies vary slightly, Ms. Nelson's average result of 10.29% is reasonable and almost identical to my DCF result of 10.32% on which I base my cost of equity recommendation. Since our DCF methodologies and results are similar, I will not offer specific critiques of Ms. Nelson's DCF analysis.

[44] PPL Electric Statement No. 10, p. 22, ln. 1.
[45] PPL Electric Statement No. 10, p. 24, ln. 1.

Weights Given to the CAPM, ECAPM and BYPRP Methods

Q. DO YOU AGREE WITH MS. NELSON'S RELIANCE ON THE CAPM, ECAPM, AND RP MODELS?

A. No. While I am not opposed to providing the Commission with the results of the CAPM for a point of comparison to the results of the DCF calculation, I am opposed to giving the CAPM, ECAPM, and BYPRP considerable weight. For the reasons discussed above, it is not appropriate to give the CAPM and BYPRP models similar weight to the DCF as Ms. Nelson has done in creating her recommended cost of equity range.[46] As discussed above, the CAPM measures the cost of equity indirectly and can be manipulated by the time period chosen. Since the BYPRP is a simplified version of the CAPM, it suffers these same flaws. Also, as discussed in more detail below, the results of the lesser-used ECAPM and BYPRP models should also be rejected. I have not used the ECAPM because it only weights the results of the CAPM in order to flatten the Security Market Line, but it does not correct the previously discussed problems with the CAPM. I have also not used Ms. Nelson's Bond Yield Plus Risk Premium approach, because it is not a widely accepted method.

[46] PPL Electric Statement No. 10, p. 4, ln. 23 through p. 5, ln. 6.

Bond Yield Plus Risk Premium Approach

Q. WHAT IS THE BOND YIELD PLUS RISK PREMIUM APPROACH?

A. The Bond Yield Plus Risk Premium approach is a method that relies on the theory that common stock is riskier than debt; thus, investors require a higher expected return on stocks than bonds to be properly compensated for the additional risk of holding equity as opposed to being a bondholder.

Q. DO YOU AGREE WITH MS. NELSON'S USE OF THE BYPRP APPROACH?

A. No. Beyond my criticism of this method above, Ms. Nelson cites to Commission proceedings in which the BYPRP was presented, but admits she is unaware of any instance in which it was accepted by the Commission.[47]

Empirical Capital Asset Pricing Model

Q. WHAT DOES MS. NELSON CLAIM IS THE BASIS FOR HER USE OF THE ECAPM?

A. Ms. Nelson opines that the Security Market Line (SML) defined by the CAPM is not as steeply sloped as the predicted SML.[48] She uses a formula to account for the systematic risk that is not accounted for with beta in the CAPM formula. This

[47] I&E Exhibit No. 3, Schedule 22.
[48] PPL Electric Statement No. 10, p. 30, lines 15-17.

methodology, called ECAPM, uses a factor, alpha, to account for the additional systematic risk not captured by beta.

Q. DO YOU AGREE WITH MS. NELSON'S USE OF THE ECAPM?

A. No. The use of the ECAPM in estimating the cost of capital does not increase the validity of the result, but instead it injects another measure of subjectivity to the CAPM in an attempt to make the Security Market Line more accurate. The ECAPM reduces the purpose of the beta, which is the only company-specific variable in the CAPM model. This additional layer of subjectivity provides an even stronger basis to rely on the DCF, as I have done, as the primary method to calculate a utility's cost of equity. Additionally, I am not aware of any instances where a utility commission overseeing base rate proceedings explicitly relied on the ECAPM when determining an appropriate cost of equity for a regulated utility.

Risk-Free Rate

Q. WHAT RISK-FREE RATE DOES MS. NELSON USE IN HER CAPM ANALYSIS?

A. Ms. Nelson used the 30-day average yield on 30-year Treasury bonds as of June 30, 2025 (4.92%), as well as a projected 30-year Treasury yield (4.52%) in the calculation of her estimates.[49]

[49] PPL Electric Statement No. 10, p. 26, lines 5-8.

Q. DO YOU AGREE WITH MS. NELSON'S USE OF THE 30-YEAR TREASURY BOND TO DETERMINE THE RISK-FREE RATE?

A. No. As discussed above, long-term Treasury Bonds have substantial maturity risk associated with the market risk and the risk of unexpected inflation and normally offer higher yields to compensate investors for these risks. Using the 10-year Treasury Note is more appropriate to balance the short-term volatility risk and the long-term inflation risk. Further, as noted above, the Commission has traditionally recognized the 10-year Treasury Note as the superior measure of the risk-free rate of return.

Capital Expenditure

Q. WHAT IS MS. NELSON'S CLAIM REGARDING ADDITIONAL RISK DUE TO THE COMPANY'S CAPITAL INVESTMENT PLANS?

A. Ms. Nelson claims that PPL Electric plans a major capital investment program totaling about $4.4 billion from 2025 to 2029. She also claims that PPL Electric requires a higher authorized ROE in order to support these expenditures, as a high level of expenditures could place pressure on PPL Electric's credit ratings and deter potential investors.[50]

[50] PPL Electric Statement No. 10, p. 37-43.

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S CLAIM REGARDING THE COMPANY'S CAPITAL EXPENDITURES?

A. Every electric utility faces the same issues of upgrading or replacing its infrastructure. As distribution costs increase, PPL Electric, like any other regulated electric utility, has the option to file a base rate case at any time to address revenue inadequacy due to maintaining, expanding, and modernizing infrastructure. Base rate cases allow a utility to recover its costs and provide it with the *opportunity* to earn a reasonable return on capital investments. Additionally, the Commission offers risk reducing mechanisms such as the DSIC and the FPFTY to help reduce any regulatory lag in recovery of infrastructure investment or other unforeseen expenditures. It should be noted that these mechanisms were not designed to eliminate the need for periodic base rate case filings, but only to mitigate regulatory lag and support increasing infrastructure replacement needs.

Size Effect

Q. PLEASE SUMMARIZE MS. NELSON'S DISCUSSION REGARDING THE COMPANY'S SIZE.

A. It is important to note that Ms. Nelson has not added any basis points for a "size adjustment" to her calculated return on equity, rather she offers the discussion as a consideration in determining an appropriate return on equity. Ms. Nelson opines that smaller companies are less able to cope with significant events affecting sales,

revenues, or earnings. Ms. Nelson points to technical literature including Kroll's Cost of Capital Navigator – U.S. Guide to Cost of Capital and a Fama and French study entitled "The Capital Asset Pricing Model: Theory & Evidence,". She quantified a "size premia" of 16 basis points based on the difference in Kroll's size risk premia for her proxy group's median market capitalization and PPL Electric's implied market capitalization. While Ms. Nelson's proxy group median fell in the 2nd decile, she asserted that the Company fell in the 3rd decile for size. Finally, while Ms. Nelson indicates an upward equity risk premium adjustment of 16 basis points would be justified, she has chosen not to make an adjustment for size to her ROE.[51]

Q. DO YOU AGREE WITH MS. NELSON'S CONSIDERATION OF THE COMPANY'S SIZE?

A. No. Consideration of the Company's size is unnecessary because the technical literature she cited supporting investment adjustments related to the size of a company is not specific to the utility industry; therefore, it has no relevance in this proceeding. Furthermore, any expense impact resulting from the lesser buying power of a smaller utility is reflected in the revenue requirement and the dollar-for-dollar recovery that applies to expenses. To apply an additional size adjustment to a smaller regulated utility would only duplicate the burden to ratepayers.

[51] PPL Electric Statement No. 10, p. 44-50.

Q. IS THERE ACADEMIC EVIDENCE THAT SUPPORTS YOUR CONCLUSION THAT THE SIZE ADJUSTMENT FOR RISK IS NOT APPLICABLE TO UTILITY COMPANIES?

A. Yes. In the article "Utility Stocks and the Size Effect: An Empirical Analysis," Dr. Annie Wong concludes:

> The objective of this study is to examine if the size effect exists in the utility industry. After controlling for equity values, there is some weak evidence that firm size is a missing factor from the CAPM for the industrial but not for utility stocks. This implies that although the size phenomenon has been strongly documented for the industriales, the findings suggest that there is no need to adjust for the firm size in utility rate regulation.[52]

The Company has presented no evidence to support application of a non-utility study regarding a size adjustment for risk to a utility setting. Absent any credible article to refute Dr. Wong's findings, Ms. Nelson's discussion of a size adjustment as it could be applied to the Company should be disregarded. Furthermore, the Commission has rejected the application of a size adjustment to the cost of equity calculation.[53]

[52] Dr. Annie Wong, "Utility Stocks and the Size Effect: An Empirical Analysis," *Journal of Midwest Finance Association* 1993, pp. 95-101.

[53] *Pa. PUC v. UGI Utilities, Inc. – Electric Division*, Docket No. R-2017-2640058 (Order Entered October 25, 2018). *See generally* Disposition of Capital Asset Pricing Model (CAPM), p. 100.

Q. PLEASE COMMENT ON MS. NELSON'S REFERENCE TO A STUDY CONDUCTED BY THOMAS M. ZEPP.

A. The 2002 study conducted by Thomas M. Zepp was developed in response to Dr. Wong's study mentioned above. However, the article Ms. Nelson references from Dr. Zepp[54] does not recreate Dr. Wong's study; it simply speculates on other possible reasons for her results and references the results of two other studies. The first study, completed by the California Public Utilities Commission Staff in 1991, is not included in the article, and, therefore, Dr. Zepp's opinions cannot be properly evaluated. Dr. Zepp also draws his conclusions about an entire industry based on the second study, which examines the effects of size on only four water utility companies. This article does not contain enough credible evidence to refute Dr. Wong's findings.

Flotation Cost Adjustment

Q. WHAT IS A FLOTATION COST?

A. Flotation costs are the expenses incurred when a company issues securities such as stocks or bonds when raising capital. These expenses can include legal fees, underwriting fees, auditing fees, administrative costs, or any other necessary and justifiable cost in the issuance process.

[54] PPL Electric Statement No. 10, p. 47

Q. EXPLAIN THE FLOTATION COST ADJUSTMENT MS. NELSON IS PROPOSING IN THIS PROCEEDING.

A. Ms. Nelson opines that PPL Electric should be able to recover flotation costs in the form of raising the common equity cost rate, as these costs are a permanent loss of investment to the utility and cannot be recovered without an adjustment to the common equity cost rate. Like her consideration for size, Ms. Nelson does not make an explicit adjustment to her cost of equity for flotation costs. However, she opines that it would be necessary to increase the authorized ROE by 10 basis points in order to recover these costs.[55]

Q. DO YOU AGREE WITH MS. NELSON'S FLOTATION COST ADJUSTMENT?

A. No. I am not aware of any particular instances where the Commission has approved a flotation cost adjustment to the cost of equity analysis results to recognize issuance expenses in a base rate case for the regulated utilities in Pennsylvania. Considering the impact of this addition to the cost of common equity, it is inappropriate to seek an increase to the cost of equity for stock issuance flotation costs, and therefore, I recommend that the Commission reject PPL Electric's claim that a flotation cost adder should be considered as an addition to the authorized cost of equity.

[55] PPL Electric Statement No. 10, p. 50-51.

Finally, although flotation costs effectively reduce the amount of funds a company actually receives to finance its capital projects, and therefore should be recoverable, they are operating expenses that should be recovered via normalization similar to the treatment of rate case expense, not factored in as an adjustment to the requested return on equity.

Q. ARE YOU RECOMMENDING A NORMALIZED FLOTATION COST EXPENSE IN THIS PROCEEDING?

A. No. Because Ms. Nelson did not make an actual adjustment and specific information regarding the actual flotation costs for PPL Electric was not provided, I am not making a normalized flotation cost recommendation in this proceeding.

<u>Capital Market Environment</u>

Q. WHAT ARE MS. NELSON'S CLAIMS REGARDING THE CURRENT AND PROSPECTIVE CAPTAL MARKET?

A. Ms. Nelson opines that the current capital environment is being affected by (1) the interest rate environment, (2) current and long-term inflation pressures, and (3) economic uncertainty due to geopolitical events. She opines that events such as the COVID-19 pandemic and the war in Ukraine, as well as trends such as higher than normal inflation and the Federal Reserve's monetary policy, contribute to

uncertainty in the capital market conditions and require multiple models in order to determine PPL Electric's cost of equity.[56]

Q. PLEASE COMMENT ON CURRENT INFLATION AND INTEREST RATE CONCERNS.

A. First, while I cannot dispute the recent economic conditions with respect to increased interest rates and government bond yields, it is important to note that all companies, including regulated utilities, are impacted by high interest rates. The Federal Reserve has cut interest rates in September, October, and December of this year, and is expecting to make two more cuts in 2026.[57] If the Federal Reserve decides to make multiple interest rate cuts in the next year as projected, it would impact the Company's FPFTY, when the new rates will be in effect.

With respect to inflation, per the most recent monthly Blue Chip Financial Forecasts,[58] the 2026 inflation rates by two measures are forecasted to be in the range of 2.3% to 3.0% as shown in the table below:

	Q4 2025	Q1 2026	Q2 2026	Q3 2026	Q4 2026	Q1 2027
Consumer Price Index	3.3%	3.0%	2.6%	2.5%	2.4%	2.4%
PCE Price Index	3.0%	2.9%	2.6%	2.4%	2.3%	2.3%

[56] PPL Electric Statement No. 10, p. 52-61.

[57] https://www.reuters.com/business/bofa-expects-december-fed-cut-two-more-2026-2025-12-01/#:~:text=Dec%201%20(Reuters)%20-%20BofA,hinting%20at%20an%20early%20cut. (accessed December 9, 2025).

[58] Blue Chip Financial Forecasts Vol. 44, No. 12, December 1, 2025.

Potential future reductions in interest rates could have the effect of reducing debt cost rates in the capital costs in 2026, when the Company's new rates will be in effect. Lastly, it is important to note that unlike unregulated companies, public utilities may file rate cases to address unforeseen or increased expenses, increases in the costs of borrowing, and equity and/or revenue shortfalls due to changes in market conditions.

Q. PLEASE COMMENT ON MS. NELSON'S GEOPOLITICAL EVENT CONCERNS.

A. PPL Electric faces the same exposure to these issues as all the other companies in our respective proxy groups. Investors voluntarily buy and hold shares of stocks in electric utility companies, indicating they are aware of these risks and the returns. The cost of equity I present for PPL Electric in this proceeding is adequately measured by my proxy group and adequately compensates investors for these risks.

Time Between Rate Cases

Q. DESCRIBE PPL ELECTRIC'S FINANCIAL POSITION IN THE TEN YEARS SINCE ITS LAST RATE CASE FILING.

A. PPL Electric's actual return on equity has increased year over year for the past three consecutive years, from 9.41% in 2022 to 10.49% in 2024. Since the last rate case filing in 2015, PPL Electric's actual ROE has trended upwards from

8.89% in 2015 to 10.49% in 2024.[59] This is an increase of 160 basis points. In addition, in the same time frame, their equity ratio has risen from 51.82% equity in 2015 to 56.13% equity in 2024.[60] Finally, in 2022, S&P upgraded PPL Electric's from "A-" to "A".[61]

Considering these solid and seemingly ever-increasing financial metrics, I believe any concern over a potential credit downgrade or access to capital markets is irrational.

OVERALL RATE OF RETURN RECOMMENDATION

Q. WHAT IS THE COMPANY'S PROPOSED COST OF EQUITY AND OVERALL RATE OF RETURN?

A. The Company recommends a cost of equity of 11.30% and an overall rate of return of 8.56%.[62]

Q. WHAT IS I&E'S RECOMMENDED COST OF EQUITY AND OVERALL RATE OF RETURN?

A. I&E Exhibit No. 3, Schedule 1, shows the calculation of an appropriate cost of equity to be 10.32% for the Company with an overall rate of return for PPL Electric of 7.97%.

[59] I&E Exhibit No. 3, Schedule 23.
[60] I&E Exhibit No. 3, Schedule 24.
[61] PPL Electric Statement No. 9, p. 6, lines 15-17.
[62] PPL Electric Statement No. 1, p. 8, ln. 14.

Q. DO YOU HAVE ANY FINAL COMMENTS REGARDING THE COMPANY'S PROPOSED RETURN ON EQUITY?

A. Yes. First, to reiterate, the same report issued by Regulatory Research Associates as cited above in the *"Capital Structure"* section, illustrates that the average authorized return on equity decided in the first nine months as 2025 was 9.66%. PPL Electric's recommendation far exceeds this average, and the position recommended by I&E of 10.32% is still well above the national average for 2025.

Second, when asked, Ms. Nelson indicated she was unaware if any electric utilities throughout the United States were granted a Commission authorized return of 11.30% or higher cost of common equity in the past two years.[63]

Third, as cited to above, the Commission has recently commented on the equity heavy capital structure of other utility companies, and specifically asked that PPL Electric's capital structure be subject to a careful evaluation.

Fourth, as mentioned above, PPL Electric's overall financial condition has significantly improved in the ten years since their last rate case filing.

Finally, I believe it is important to consider the impact of what the Company's excessive return on equity request of 11.30% would have on rates. Any additional basis points beyond the I&E recommended ROE of 10.32% based on a DCF (market-determined) result would be excessive and would put an enormous burden on ratepayers during these tough economic times.

[63] I&E Exhibit No. 3, Schedule 25.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

Drew Breuning
Professional and Educational Experience

Professional Experience

October 2024 – Present
Fixed Utility Financial Analyst
Pennsylvania Public Utility Commission, Harrisburg, Pennsylvania
Bureau of Investigation and Enforcement

Education and Training

Shippensburg University of Pennsylvania, Shippensburg, Pennsylvania
Bachelor of Science, Business Administration, Concentration in Finance, 2022

Investment Management Program, Shippensburg University, 2022

Utility Specific Training/Conferences:

SURFA Annual Financial Forum – Charlotte, NC – 2025

Testimony Submitted

I have testified and/or submitted testimony in the following proceedings:

- Docket No. R-2024-3052716 – UGI Utilities, Inc. – Gas Division
- Docket No. R-2025-3053442 – The York Water Company

I&E Statement No. 3
Witness: Drew Breuning

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Exhibit to Accompany

the

Direct Testimony

Of

Drew Breuning

Bureau of Investigation & Enforcement

Concerning:

Rate of Return

I&E
Summary of Cost of Capital

Type of Capital	Ratio	Cost Rate	Weighted Cost
	PPL Electric Utilities Corporation		
Long-Term Debt	45.00%	5.08%	2.29%
Common Equity	55.00%	10.32%	5.68%
Total	100.00%		7.97%

I&E PROXY GROUP

No.	Company Name	Ticker	Industry	VL Report	Deregulated Market	% Revenue	M&A Activity
1	Ameren Corp	AEE	Electric Util. (Central)	Yes	Yes	>50	None
2	American Electric Power Company Inc	AEP	Electric Util. (Central)	Yes	Yes	>50	None
3	CMS Energy Corp	CMS	Electric Util. (Central)	Yes	Yes	>50	None
4	CenterPoint Energy Inc	CNP	Electric Util. (Central)	Yes	Yes	>50	None
5	Dominion Energy	D	Electric Utility (East)	Yes	Yes	>50	None
6	DTE Energy Company	DTE	Electric Util. (Central)	Yes	Yes	>50	None
7	Duke Energy Corp New	DUK	Electric Utility (East)	Yes	Yes	>50	None
8	Consolidated Edison Inc	ED	Electric Utility (East)	Yes	Yes	>50	None
9	Eversource Energy	ES	Electric Utility (East)	Yes	Yes	>50	None
10	Entergy Corp	ETR	Electric Util. (Central)	Yes	Yes	>50	None
11	Exelon Corp	EXC	Electric Utility (East)	Yes	Yes	>50	None
12	FirstEnergy Corp	FE	Electric Utility (East)	Yes	Yes	>50	None
13	NorthWestern Energy	NWE	Electric Utility (West)	Yes	Yes	>50	None
14	Public Service Enterprise Group Inc	PEG	Electric Utility (East)	Yes	Yes	>50	None
15	PPL Corporation	PPL	Electric Utility (East)	Yes	Yes	>50	None
16	Xcel Energy Inc	XEL	Electric Utility (West)	Yes	Yes	>50	None

WITNESS: Julissa Burgos

PPL Electric Utilities Corporation
Response to the RR Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 9, 2025
Docket No. R-2025-3057164

I&E-RR-9-D	Reference PPL Electric Statement No. 10, p. 4, lines 3-6, and Schedule B-7, p. 1. Please clarify whether the requested capital structure is 56.00% equity/44.00% debt or 56.05% equity/43.95% debt.
PPL Electric Response	The requested capital structure is 56.05% equity and 43.95% debt as detailed in Schedules B-7 and B-8 of Exhibit Fully Projected Future 1. Ms. Nelson's references to 56.00% common equity and 44.00% long-term debt were meant to be references to the Company's requested capital structure of 56.05% common equity and 43.95% long-term debt. Ms. Nelson will provide that clarification in her rebuttal testimony.

Proxy Group Capital Structure

	2024		2023		2022		2021		2020		Average
Ameren Corp											
Long-term Debt	$ 17,329.000	58.86%	$ 15,121.000	57.13%	$ 13,685.000	56.57%	$ 12,562.000	56.43%	$ 11,078.000	55.35%	56.86%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	12,114.000	41.14%	11,349.000	42.87%	10,508.000	43.43%	9,700.000	43.57%	8,938.000	44.65%	43.14%
	29,443.000	100.00%	26,470.000	100.00%	24,193.000	100.00%	22,262.000	100.00%	20,016.000	100.00%	100.00%
American Electric Power Company Inc											
Long-term Debt	39,929.200	59.68%	38,312.000	60.24%	34,346.500	58.93%	31,989.600	58.73%	29,855.800	59.18%	59.35%
Preferred Stock	37.800	0.06%	42.500	0.07%	45.900	0.08%	43.300	0.08%	45.200	0.09%	0.07%
Common Equity	26,943.800	40.27%	25,246.700	39.70%	23,893.400	40.99%	22,433.200	41.19%	20,550.900	40.73%	40.58%
	66,910.800	100.00%	63,601.200	100.00%	58,285.800	100.00%	54,466.100	100.00%	50,451.900	100.00%	100.00%
CMS Energy Corp											
Long-term Debt	15,327.000	65.06%	14,592.000	65.92%	13,217.000	65.33%	12,115.000	64.63%	13,715.000	71.39%	66.47%
Preferred Stock	224.000	0.95%	224.000	1.01%	224.000	1.11%	224.000	1.19%	-	0.00%	0.85%
Common Equity	8,006.000	33.99%	7,320.000	33.07%	6,791.000	33.57%	6,407.000	34.18%	5,496.000	28.61%	32.68%
	23,557.000	100.00%	22,136.000	100.00%	20,232.000	100.00%	18,746.000	100.00%	19,211.000	100.00%	100.00%
CenterPoint Energy Inc											
Long-term Debt	20,422.000	65.69%	17,569.000	64.51%	14,850.000	59.65%	15,575.000	62.32%	11,547.000	58.04%	62.04%
Preferred Stock	-	0.00%	-	0.00%	793.000	3.19%	793.000	3.17%	2,363.000	11.88%	3.65%
Common Equity	10,666.000	34.31%	9,667.000	35.49%	9,252.000	37.16%	8,625.000	34.51%	5,985.000	30.08%	34.31%
	31,088.000	100.00%	27,236.000	100.00%	24,895.000	100.00%	24,993.000	100.00%	19,895.000	100.00%	100.00%
Dominion Energy											
Long-term Debt	38,169.000	58.34%	33,858.000	55.16%	39,428.000	58.58%	37,890.000	56.71%	34,473.000	56.90%	57.14%
Preferred Stock	991.000	1.51%	1,783.000	2.90%	1,783.000	2.65%	3,393.000	5.08%	2,387.000	3.94%	3.22%
Common Equity	26,262.000	40.14%	25,746.000	41.94%	26,098.000	38.77%	25,525.000	38.21%	23,730.000	39.16%	39.65%
	65,422.000	100.00%	61,387.000	100.00%	67,309.000	100.00%	66,808.000	100.00%	60,590.000	100.00%	100.00%
DTE Energy Company											
Long-term Debt	20,857.000	64.06%	17,528.000	61.33%	16,941.000	61.97%	14,605.000	62.66%	19,112.000	60.60%	62.12%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	11,699.000	35.94%	11,050.000	38.67%	10,397.000	38.03%	8,705.000	37.34%	12,425.000	39.40%	37.88%
	32,556.000	100.00%	28,578.000	100.00%	27,338.000	100.00%	23,310.000	100.00%	31,537.000	100.00%	100.00%
Duke Energy Corp New											
Long-term Debt	77,297.000	60.66%	73,369.000	59.90%	67,937.000	57.94%	61,522.000	55.52%	56,965.000	54.29%	57.66%
Preferred Stock	973.000	0.76%	1,962.000	1.60%	1,962.000	1.67%	1,962.000	1.77%	1,962.000	1.87%	1.54%
Common Equity	49,154.000	38.58%	47,150.000	38.50%	47,360.000	40.39%	47,334.000	42.71%	46,002.000	43.84%	40.80%
	127,424.000	100.00%	122,481.000	100.00%	117,259.000	100.00%	110,818.000	100.00%	104,929.000	100.00%	100.00%
Consolidated Edison Inc											
Long-term Debt	25,040.000	53.27%	22,357.000	51.38%	20,625.000	49.92%	23,323.000	53.79%	21,148.000	52.88%	52.25%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	21,962.000	46.73%	21,158.000	48.62%	20,687.000	50.08%	20,037.000	46.21%	18,847.000	47.12%	47.75%
	47,002.000	100.00%	43,515.000	100.00%	41,312.000	100.00%	43,360.000	100.00%	39,995.000	100.00%	100.00%
Eversource Energy											
Long-term Debt	26,133.499	63.47%	24,067.198	62.94%	20,236.586	56.67%	17,569.879	54.62%	15,726.088	52.79%	58.10%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	15,039.387	36.53%	14,173.892	37.06%	15,473.158	43.33%	14,599.844	45.38%	14,063.566	47.21%	41.90%
	41,172.886	100.00%	38,241.090	100.00%	35,709.744	100.00%	32,169.723	100.00%	29,789.654	100.00%	100.00%

Entergy Corp											
Long-term Debt	26,921.331	64.09%	23,227.681	61.37%	23,813.273	64.74%	25,053.255	68.28%	21,429.544	66.23%	64.94%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	15,083.908	35.91%	14,622.647	38.63%	12,966.985	35.26%	11,637.284	31.72%	10,926.142	33.77%	35.06%
	42,005.239	100.00%	37,850.328	100.00%	36,780.258	100.00%	36,690.539	100.00%	32,355.686	100.00%	100.00%
Exelon Corp											
Long-term Debt	43,554.000	61.80%	40,330.000	61.03%	35,928.000	59.22%	36,682.000	51.61%	36,572.000	52.88%	57.31%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	26,921.000	38.20%	25,755.000	38.97%	24,744.000	40.78%	34,393.000	48.39%	32,585.000	47.12%	42.69%
	70,475.000	100.00%	66,085.000	100.00%	60,672.000	100.00%	71,075.000	100.00%	69,157.000	100.00%	100.00%
FirstEnergy Corp											
Long-term Debt	22,688.000	64.56%	23,064.000	68.85%	21,450.000	67.85%	22,519.000	72.19%	22,394.000	75.58%	69.80%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	12,455.000	35.44%	10,437.000	31.15%	10,166.000	32.15%	8,675.000	27.81%	7,237.000	24.42%	30.20%
	35,143.000	100.00%	33,501.000	100.00%	31,616.000	100.00%	31,194.000	100.00%	29,631.000	100.00%	100.00%
NorthWestern Energy											
Long-term Debt	2,697.208	48.56%	2,690.096	49.13%	2,483.156	48.23%	2,553.375	52.18%	2,330.032	52.85%	50.19%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	2,857.700	51.44%	2,785.314	50.87%	2,665.183	51.77%	2,339.713	47.82%	2,079.095	47.15%	49.81%
	5,554.908	100.00%	5,475.410	100.00%	5,148.339	100.00%	4,893.088	100.00%	4,409.127	100.00%	100.00%
Public Service Enterprise Group Inc											
Long-term Debt	19,117.000	54.26%	17,957.000	53.71%	16,664.000	54.83%	15,410.000	51.63%	14,748.000	47.99%	52.48%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	16,114.000	45.74%	15,477.000	46.29%	13,729.000	45.17%	14,438.000	48.37%	15,984.000	52.01%	47.52%
	35,231.000	100.00%	33,434.000	100.00%	30,393.000	100.00%	29,848.000	100.00%	30,732.000	100.00%	100.00%
PPL Corporation											
Long-term Debt	15,952.000	53.12%	14,680.000	51.31%	12,931.000	48.17%	10,713.000	43.84%	21,623.000	61.79%	51.64%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	14,077.000	46.88%	13,933.000	48.69%	13,915.000	51.83%	13,723.000	56.16%	13,373.000	38.21%	48.36%
	30,029.000	100.00%	28,613.000	100.00%	26,846.000	100.00%	24,436.000	100.00%	34,996.000	100.00%	100.00%
Xcel Energy Inc											
Long-term Debt	28,243.000	59.13%	26,013.000	59.62%	23,915.000	58.92%	22,994.000	59.56%	21,062.000	59.10%	59.27%
Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	0.00%
Common Equity	19,522.000	40.87%	17,616.000	40.38%	16,675.000	41.08%	15,612.000	40.44%	14,575.000	40.90%	40.73%
	47,765.000	100.00%	43,629.000	100.00%	40,590.000	100.00%	38,606.000	100.00%	35,637.000	100.00%	100.00%

Five-Year Average Capital Structure					
Long-term Debt	58.60%	Maximum	69.80%	Minimum	50.19%
Preferred Stock	0.58%				
Common Equity	40.82%	Minimum	30.20%	Maximum	49.81%
	100.00%				

Source:
Compustat (S&P Global Market Intelligence - Data Management Solutions)
Yearly data updates typically provided late April of each year
(data in millions)

S&P Global

RRA Regulatory Focus

Quarterly update on decided rate cases

November 6, 2025

Major energy rate case decisions in the US — January–September 2025

Quarterly update on decided rate cases

Lisa Fontanella, **Research Director**

Contributors: Jim Davis, Heike Doerr, Russell Ernst, Lillian Federico, Monica Hlinka, Jason Lehmann, Dan Lowrey

Editor: Adam Rihner

For detailed data

Access the RRA's electric and gas rate case decisions as of Sept. 30, 2025 and related data.

The return on equity averages calculated for the first nine months of 2025 indicate a drop in the electric authorized ROE compared with the full year 2024 average, while the average gas authorized return on equity remained largely unchanged.

To learn more or to request a demo, visit spglobal.com/marketintelligence.

Executive Summary

Introduction

In the first nine months of 2025, the average authorized return on equity (ROE) for electric utilities decreased, while the authorized ROE for gas utilities was largely in line with that observed in calendar 2024.

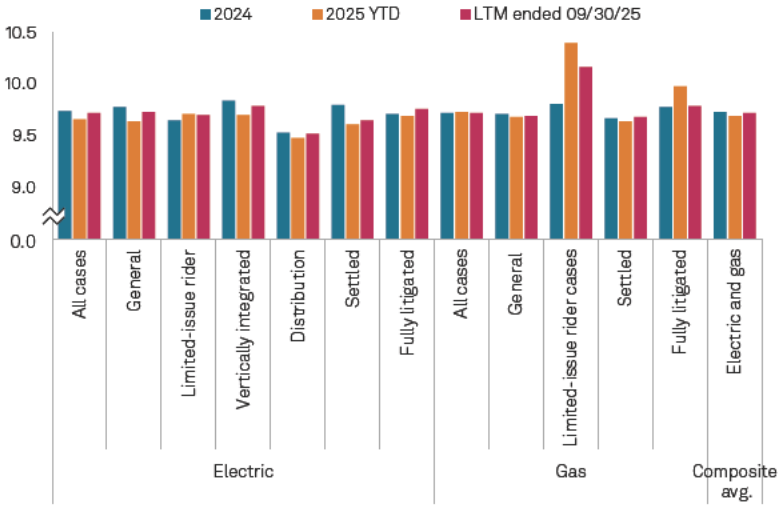
As per calculations from Regulatory Research Associates, the average authorized ROE for electric utilities was 9.66% in rate cases decided in the first nine months of 2025, under the 9.74% average for full year 2024. There were 37 electric ROE authorizations in the first nine months of 2025 versus 55 in full year 2024.

The average ROE authorized for gas utilities was 9.73% in rate cases decided in the first nine months of 2025, largely in line with the 9.72% average for full year 2024. There were 26 gas ROE authorizations in the first nine months of 2025 versus 44 in full year 2024.

Rate case activity in 2024 remained elevated, with about 155 decisions issued by state public utility commissions, including 99 electric and gas equity-return determinations.

The primary driver for rate case filings continues to be capital expenditure recovery. Energy utilities are investing in infrastructure to modernize transmission and distribution systems; build new natural gas, solar and wind generation; and deploy new technologies to support the expansion of electric vehicles, battery storage and advanced metering infrastructure, all facilitating the transition toward decarbonization. Additional reasons for rate filings include rising expenses, revised cost-of-capital parameters, economic and sectorwide impacts on operations, recovery of costs related to storms and severe weather, and addressing rate treatment for generation facilities being retired early due to the energy transition. Many of the filings include proposals for alternative ratemaking frameworks to address volatile costs and mitigate regulatory lag.

Average authorized ROE (%)



	2024	YTD*	LTM ended 09/30/25
Electric averages			
All cases	9.74	9.66	9.72
General rate cases	9.78	9.64	9.73
Limited-issue rider cases	9.65	9.71	9.70
Vertically integrated cases	9.84	9.70	9.79
Distribution cases	9.53	9.48	9.52
Settled cases	9.80	9.61	9.65
Fully litigated cases	9.71	9.69	9.76
Gas averages			
All cases	9.72	9.73	9.72
General rate cases	9.71	9.68	9.69
Limited-issue rider cases	9.81	10.40	10.17
Settled cases	9.67	9.64	9.68
Fully litigated cases	9.78	9.98	9.79
Composite electric and gas averages			
Electric and gas	9.73	9.69	9.72
US Treasury			
30-year bond yield	4.41	4.80	4.72

Data compiled Oct. 24, 2025.
ROE = return on equity; LTM = last-12-months.
* Year to date through Sept. 30, 2025.
Sources: Regulatory Research Associates, a group within S&P Global Commodity Insights; US Treasury Department.
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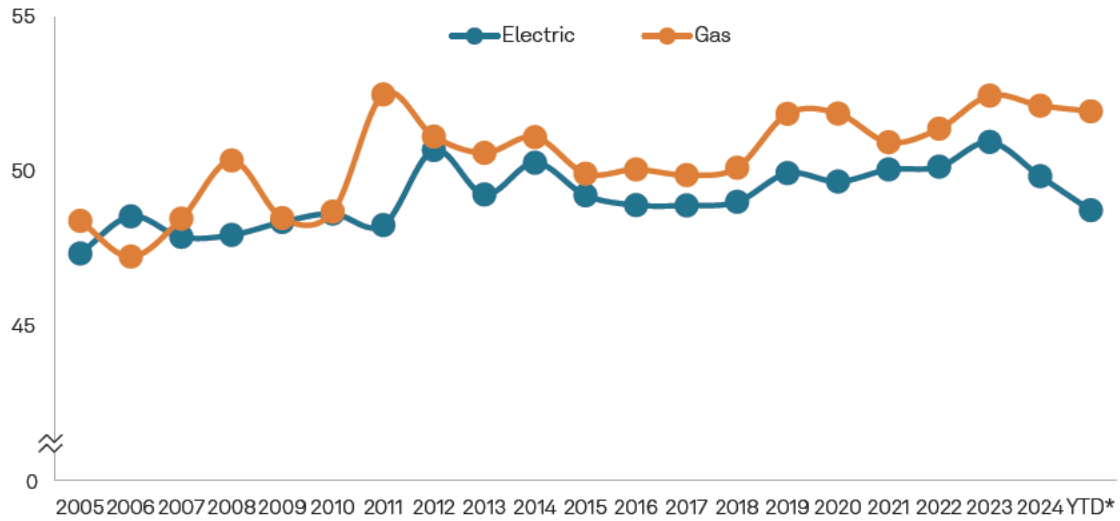
Capital structure trends

The negative cash flow impact from federal tax changes that took effect in 2018 raised concerns regarding utility liquidity and credit metrics. In response, many utilities sought higher common equity ratios. Consequently, the authorized equity ratios adopted by utility commissions in 2019 averaged 49.94% for electric utilities and 51.86% for gas utilities, modestly higher than the averages for 2018 and 2017, and almost 300 basis points above the levels observed in 2005.

Since then, authorized ROEs for electric utilities have fluctuated at levels around 50%, with the average for 2024 coming in at 49.84%. For gas utilities, the average has been slightly higher, reaching 52.45% in 2023 and settling down at 52.13% in 2024.

Authorized equity ratios fell for both electric and gas utilities in the first nine months of 2025, with the average for electric utilities reaching a 15-year low of 48.74% and falling below 52% to 51.94% for gas.

Average authorized equity ratio (%)



Data compiled Oct. 24, 2025.
* Year to date through Sept. 30, 2025.
Sources: Regulatory Research Associates, a group within S&P Global Commodity Insights; US Treasury Department.
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A more granular look at ROE trends

So far, the discussion has focused on broad trends in authorized ROEs. The following sections provide a more detailed analysis.

RRA has noted significant differences in average ROEs based on the types of proceedings or decisions in which these ROEs were established.

Due to the restructuring of the electric industry, several states have unbundled electric rates and introduced retail competition for generation. In these states, commissions have jurisdiction only over return parameters and revenue requirements for distribution operations.

WITNESS: Jennifer Nelson/Julissa Burgos

PPL Electric Utilities Corporation
Response to the RR Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 9, 2025
Docket No. R-2025-3057164

I&E-RR-5-D

Confirm or deny whether Ms. Nelson agrees that generally, all other things being similar, a company with a capital structure containing a higher equity ratio faces less financial risk as compared to a company with a capital structure containing a lower equity ratio.

PPL Electric Response

Ms. Nelson agrees that, in theory and all else equal, a higher equity ratio generally reduces financial risk. However, this is only one component of a utility's overall risk profile. As Ms. Burgos explains on pages 2-3 of her Direct Testimony (PPL Electric Statement No. 9), PPL Electric's targeted capital structure is important to maintain credit metrics that support its strong investment grade credit ratings, which provide PPL Electric the ability to access capital at more favorable borrowing rates.

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, Pennsylvania 17120

Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation

Public Meeting of October 23, 2025
3057164-TUS
Docket No. R-2025-3057164

STATEMENT OF VICE CHAIR KIMBERLY BARROW

Before us for consideration is the proposed rate increase request by PPL Electric Utilities Corporation (PPL or Company). PPL proposes an increase of $356.3 million (33.4%) in additional annual revenues to become effective December 1, 2025. The proposal will result in an increase in a residential customer's bill using 918 kWh per month from $177.01 to $189.40 (7%).[1]

I vote to approve the suspension and investigation of this filing, pursuant to 66 Pa. C.S.§1308(d). Further, I urge the parties to take a critical look at, *inter alia,* the following issues:

Extended Stay Out: PPL's last rate increase request was over 10 years ago in 2015.[2] This extended stay out coupled with the Commission's recent approval of the waiver of PPL's DSIC from 5% to 7.5%,[3] including the increase from the instant rate request has the potential to cause rate shock for PPL's customers, especially low-income customers in PPL's service territory. Therefore, I implore the parties to critically review the impact of the aforementioned factors and how they can be addressed in this proceeding and going forward.

Capital Structure: On several occasions, regulated utilities have requested to be awarded common equity ratio and debt capital outside of the apparently reasonable 50% equity and 50% debt capital structure, along with their requested return on equity (ROE). These deviations result in millions of dollars that go into the rates of utility customers as

[1] PPL has indicated that the requested increase is necessary, among other things, due to accelerated capital investment to maintain and improve system reliability and to reduce service outages.

[2] PPL's last base rate case was filed in March 2015, with new rates effective January 1, 2016. *See Pa. PUC v. PPL Electric Utilities Corporation,* Docket Nos. R-2015-2469275, et al. (Opinion and Order entered November 19, 2015).

[3] *See Petition of PPL Electric Utilities P-2024-3048732 Corporation for a Waiver of the Distribution System Improvement Charge Cap of 5% of Billed Revenues,* Docket No. P-2024-3048732 (Opinion and Order entered February 25, 2025) (*DSIC Waiver Order*). The increase of PPL's DSIC from 5% to 7.5% allows PPL to recover additional revenues of approximately $28 million annually. *DSIC Waiver Order* at 50.

higher common-equity ratio results in higher rates for public utility services. Therefore, a careful and detailed review of PPL's claimed capital structure and ROE, is warranted. [4]

Tracking Capital from Parent Company: I understand that utilities often file existing or relevant affiliated interest agreements involving financial transactions between or among them and their parent companies or subsidiaries/affiliates with the Commission. However, it is also important to note that often times these transactions may result in costs being inadvertently shifted to the utilities and ultimately gets passed to their ratepaying customers thereby negatively impacting such customers. Therefore, I implore the parties to critically review these transactions between PPL and its parents/affiliates in this investigation.

Customer Service Issues & Impact on ROE: The Commission recently addressed a settlement involving PPL's system-wide customer billing issues due to failure of PPL's meter data collection system.[5] Due to the failure, 48,168 PPL accounts, *inter alia*, did not receive a bill during one or more of their billing periods from December 2022 through April 2023. *Settlement Order* at 5. Good customer service is an important part of a utility's performance. That performance is a direct component of a just and reasonable ROE. The parties should assess this connection in the award of PPL's requested ROE.

Cost Allocation: Our grid is in the midst of major change. It is becoming more distributed, with new ordinary customer loads like building electrification and electric vehicles. At the same time, city-sized loads are placing new stresses on the system and driving new capital projects. Customers should pay for the facilities built to benefit them. Likewise, cost allocation for distribution system upgrades needs to ensure that no customers disproportionally benefit from a particular cost allocation system. Some of our methods may be outdated, with sophisticated customers able to avoid consumption in a few peak hours to avoid their entire contribution. Peak avoidance should be encouraged but, we should measure beyond just the top few peak hours to determine the true benefits that particular customers and customer classes receive from the system.

Universal Service: Large load additions and forecasts have substantially increased capacity prices in the last two PJM auctions. According to PJM's market monitor, 55% of the increase in capacity prices is attributable to large load growth. That is over $7 billion dollars. Those costs have begun to flow down to customers' bills. The change in rates as of June 1, 2025, will increase the cost paid by residential customers to support the CAP program by $37 million a year. This translates to increases ranging from 5 to 41%

[4] In its current filing, PPL requests a capital structure of 56% equity and 44% long-term debt. *See, Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation*, Docket No. R-2025-3057164, Exhibit Regs. § 53.53 Part III – Rate of Return, Attachment III-A-2, page 1 of 1.

[5] *See Pennsylvania Public Utility Commission, Bureau of Investigation and Enforcement v. PPL Electric Utilities Corporation,* Docket No. M-2023-3038060 (Opinion and Order entered May 16, 2024) (*Settlement Order*).

on a customer bill. I ask the Parties to address whether, consistent with the ratemaking principle of cost causation, whether cost causers should be allocated a share of the universal services charges, currently only charged to the residential rate class.

October 23, 2025

Kimberly Barrow, Vice Chair

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, Pennsylvania 17120

Pennsylvania Public Utility Commission, et al.	**Public Meeting of December 4, 2025**
v.	**3053499-OSA**
Columbia Gas of Pennsylvania, Inc.	**Docket No. R-2025-3053499**

STATEMENT OF VICE CHAIR KIMBERLY BARROW

Before us for consideration is the proposed rate increase request by Columbia Gas of Pennsylvania, Inc. (Columbia Gas or Company). Columbia Gas proposed an increase of $110.4 million (12.02%) in additional annual revenues based on a fully projected future test year (FPFTY) ending December 31, 2026. The proposal would have resulted in an increase in a residential customer's bill using 70 Therms per month from $138.52 to $152.29 (an increase of $15.77 or 11.38%). Columbia Gas also requested an increase in its residential customer charge from $17.25 to $31.97 (an increase of $14.72 or 85.2%).

In their Recommended Decision, Administrative Law Judges (ALJs) Jeffery A. Watson and Chad L. Allensworth recommended that the Commission deny the Company's rate increase request in its entirety or alternatively grant an increase of $66,424,574. Exceptions and Reply Exceptions were filed.[1]

Below are a few issues of concern I would like to highlight.

Frequency of Rate Increase Filings:

The record in this case indicates that since 2008 Columbia Gas has requested an increase almost on an annual basis, including five rate increase requests since 2020.[2] Columbia Gas' rates have increased by almost $500 million during this period. The record further shows that Columbia Gas has the highest rates in the state and the highest revenue per unit of natural gas in the state and the third highest for the 25 natural gas distribution companies (NGDCs) offering service in the mid-Atlantic region, surpassed only by NGDCs offering service to New York City.[3] Columbia Gas' rates outpace inflation. Over the last 20 years, Columbia's residential customer rates for average heating customers (70 therms per month) have increased by 121% (from $47.58 in 2005 to $105.09 in 2025). During this period, the household income for a family of four at 150% FPL only increased 60% (from $30,000 to $48,225 per year). Columbia Gas has also filed 12 rate

[1] The Parties to this proceeding include Columbia Gas, the Office of Consumer Advocate (OCA), The Pennsylvania State University (PSU), the Commission's Bureau of Investigation and Enforcement (I&E), the OCA, the Office of Small Business Advocate (OSBA), and the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA).

[2] Including the instant proceeding, the Company has requested a rate increase twelve times since 2009: 2009, 2010, 2012, 2014, 2015, 2016, 2019, 2020, 2021, 2022, 2024, and now 2025. *See* OCA St. 5 at 7; OSBA M.B. at 5, Table IEc-1; Table 2, *supra*. Further, as noted in Table 2, the instant rate proceeding is the Company's thirteenth since 2008.

[3] OCA Ex. MWD-7; I&E St. 2 at 9; OCA M.B. at 36; OCA R.B. at 12; OCA Exh. MWD-7.

cases during this period totaling approved distribution rate increases of over $487 million.[4]

While I understand that Columbia Gas is entitled to recovery of the cost of investments made to its system, the Company's utilization of the FPFTY, as authorized under 66 Pa.C.S. § 315, and the availability of the distribution system improvement charge (DSIC), as authorized under 66 Pa.C.S. § 1350 and other rate recovery mechanisms, should be enough incentives to discourage Columbia Gas' current near-annual frequency of rate increase requests.

Capital Structure:

Columbia Gas requested a capital structure of 54.4% common equity and 45.60% debt (43.28% long-term debt and 2.32% short-term debt), along with a return on equity (ROE) of 11.35%. Although I&E accepts the Company's proposed capital structure, the OCA and CAUSE-PA, in opposition, argued that the Commission should instead award a hypothetical capital structure of 50% equity and 50% debt (47.68% long-term debt and 2.32% short-term debt).[5] According to the OCA, the average capital structure mix for the proxy group used in this case as shown on the Value Line consists of 55% debt and 45% equity, the inverse of the ratio proposed by Columbia. [6]

Here, the record clearly reflects that the proxy group's capital structure is composed of less equity than Columbia Gas' capital structure, highlighting reduced risk for the Company when compared to that of the proxy group, and, therefore, suggesting the need for a lower ROE for Columbia Gas. I agree with the OCA that the discrepancy between Columbia Gas' capital structure and the proxy group necessitates an adjustment to the Company's capital structure since Columbia Gas' equity profile has less financial risk than the proxy group. A 50/50 capital structure in this case is equal to the proxy group's average capital structure. [7] Also noteworthy, CAUSE-PA argued that if the Commission were to apply a hypothetical capital structure of 50% equity and 50% debt, the overall rate of return at the Company's desired ROE of 11.35% would be reduced by 0.27% (from 8.55% to 8.28%), which would have reduced the Company's overall annual revenue requirement increase by $17.7 million, or from the proposed increase of $110.5 million sought by Columbia to $92.8 million.[8] CAUSE-PA and the OCA propose an overall rate of return of 7.06%.[9]

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[4] CAUSE-PA St. 2 at 21.
[5] OCA M.B. at 126; OCA St. 3 at 58; OCA Exh. DJG-16.
[6] OCA M.B. at OCA St. 3 at 50.
[7] Adoption of the OCA's recommended capital structure and ROE would result in a revenue requirement reduction of $54.6 million. OCA St. 3 at 3-4, 50. I agree with the OCA that in *Riverton Consol. Water Co. v. Pa. PUC, 140 A.2d 114 at 121 (Pa. Super. 1958)*, the Superior Court determined that the Commission may make adjustments to a utility's capital structure where circumstances indicate that the actual capital structure may be unfair to customers, such as when the actual capital structure may be weighted too heavily to the debt side or the equity side. See OCA M.B. at 125.
[8] CAUSE-PA M.B. at 35-38.
[9] The OCA's proposed overall rate of return was based upon a weighted average of a 5.20% rate of return on long-term debt, a 5.00% rate of return on short-term debt, and an 8.9% rate of return on common equity. OCA M.B. at 123, 127; OCA St. 3 at 58.

It is clear from the arguments put forward by the Parties in opposition to the Company's proposed capital structure that a 50% equity and 50% debt capital structure is a better representation of the Company's **actual** financial risk and would have resulted in millions of dollars in reduced revenue requirement for the Company and resultant lower rates for Columbia Gas' customers.

Rate of Return on Equity:

Columbia Gas proposed a rate of return on common equity of 11.35% inclusive of the Company's requested upward adjustment of 0.25% for management effectiveness.[10] As a result of its DCF analysis, I&E recommended a cost of common equity of 10.51%.[11] The OCA recommended a cost of common equity of 8.90%, based on its CAPM model and the use of a hypothetical capital structure. The OCA noted that an ROE of 8.90% and overall rate of return of 7.06% are sufficient to ensure Columbia Gas' ability to attract capital and continue investment to provide safe and reliable service, while guarding the interests of consumers.[12] The ALJs rejected Columbia Gas' proposed rate of return on common equity of 11.35% and adopted I&E's proposed DCF ROE of 10.51% ROE.[13]

I believe an ROE lower than the ALJs' recommended 10.51% is more appropriate in this case, given Columbia Gas' unique lack of regulatory lag, associated reduced business risk, and the commensurate impact of the Company's nearly annual rate increases in the past five years on customers' rates. Using informed judgment, an ROE of 9.6% is more appropriate. The most recent five-year average of I&E's proxy group companies' capital structure ranges from 39.33% to 57% long-term debt, 0.51% to 12.82% short-term debt, and 35.96% to 60.16% common equity, with an overall five-year average of 47.42 long-term debt, 7.85% short-term debt, and 44.73% common equity.[14] Since the proxy group's capital structure is composed of less equity than Columbia's capital structure (or the hypothetical capital structure) it is appropriate to adjust the equity return to account for the reduced risk of a capital structure that employs more equity. I&E's DCF results range from 9.06% to 11.68% (using an average dividend yield and average growth estimate for each company) with an average of 10.51% and a composite CAPM ROE of 9.935.

Based upon consideration of the competing evidence provided to the record, I believe an ROE that is in the range of the bottom of I&E's DCF range and the Composite CAPM ROE is appropriate. The 9.60% ROE is also an approximate median number between the OCA's proposed ROE of 8.90% and I&E's proposed ROE of 10.51%. With an ROE of 9.60% along with a 50/50 capital structure, the overall rate of return would be 7.40%, resulting in an overall rate increase of approximately $30,573,357. Accordingly, I would support an ROE of 9.60%.

Smart Remote Methane Detection Pilot: I&E recommended a Smart Remote Methane Detector pilot program in a region where Columbia has risky pipe for the installation of

[10] Columbia Gas St. 8 at 9-10.
[11] I&E M.B. at 40-41.
[12] OCA R. Exc. at 10-11; OCA M.B. at 137.
[13] R.D. at 337-38.
[14] I&E M.B at 37; I&E St. 2 at 20, citing I&E Exh. 2, Sch. 2.

500 to 1,000 Smart Remote Methane Detectors (SRMDs). Columbia stated that it could not commit to the Pilot as outlined by I&E, citing significant IT infrastructure costs and concerns, but was willing to evaluate technologies associated with the integration of Automated Metering Infrastructure and SRMDs for potential future deployment.

I support directing Columbia to implement an internal study to determine whether a methane detection pilot program would be feasible and how it would be implemented. With affordability always on our minds, it is very important for the company to fully understand the potential costs associated with the pilot prior to implementation. The usefulness and safety benefits of methane detectors are tremendous, allowing the ability of real-time smart reporting technology to simultaneously notify the customer and the emergency response officials of a potentially hazardous situation. I want to take the opportunity to thank I&E for putting forth this proposal and for Columbia to be willing to evaluate the pilot.

Additional CAP Screening: The OCA and CAUSE-PA proposed that Columbia conduct initial screening for all applicants applying for service or when transferring service to determine if they qualify as a low-income customer or may be eligible for assistance, such as customer assistance program (CAP). The record indicates that only 20,988 customers, or 23% of the estimated Columbia Gas' low-income customers, were enrolled in CAP and that additional screening is appropriate. I support this proposal and agree that additional screening is needed, and that any tool we can use to nudge customers into a healthy financial relationship with their utility is beneficial for everyone.

December 4, 2025

Kimberly Barrow, Vice Chair

PPL Electric Utilities Corporation
Response to the RR Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 9, 2025
Docket No. R-2025-3057164

I&E-RR-4-D	Reference PPL Electric Statement No. 6, p. 25. Provide the calculations and supporting documentation for the gross revenue conversion factor (to include taxes, uncollectibles, gross receipts tax, assessments, etc.).
PPL Electric Response	See I&E-RR-4-D-Attachment 1.

PPL ELECTRIC UTILITIES CORPORATION
Gross Revenue Conversion Factor
Twelve Months Ended June 30,

Line No.	Description		2025	2026	2027
1	Revenue Conversion Factor:				
2	Operating Revenue		1.00000000	1.00000000	1.00000000
3	Less: Uncollectible	(a)	0.01670000	0.01670000	0.01670000
4	Less: PA Gross Receipts Tax	(b)	0.05900000	0.05900000	0.05900000
5	Less: Commission Fees	(c)	0.00287570	0.00287570	0.00287570
6	Income Before State Income Taxes		0.92142430	0.92142430	0.92142430
7	Less: State Income Tax	(d)	0.07592536	0.07131824	0.06671112
8	Income Before Federal Taxes		0.84549894	0.85010606	0.85471318
9	Less: Federal Tax at 21%	(e)	0.17755478	0.17852227	0.17948977
10	Adjusted Operating Income		0.66794416	0.67158379	0.67522341
11	Revenue Conversion Factor		1.49713114	1.48901748	1.48099130

(a) The rate for uncollectibles was calculated using a weighted average rate based on actual writeoffs in the Historic Test Year for the Residential, Small C&I, and Large C&I customer classes and the projected writeoff percentage for each customer class in the Fully Projected Future Test Year.

(b) Pennsylvania Gross Receipts Tax is at the statutory rate of 5.9%.

(c) The rate for commission expenses is based on the three-year historic average amount paid by PPL Electric for the Pennsylvania Public Utility Commission assessment.

(d) Pennsylvania Corporate Income Tax ("CNI") is at a blended rate for the HTY, FTY, and FPFTY and reflects the scheduled phase down of the CNI under Act 53 of 2022.

(e) The Federal Tax is at the statutory rate of 21%.

Business Use

	2024		
	Interest Charges	**Long-Term Debt**	**Debt Cost**
Ameren Corp	$ 719.000	$ 17,329.00	4.15%
American Electric Power Company Inc	$ 1,992.600	$ 39,929.20	4.99%
CMS Energy Corp	$ 726.000	$ 15,327.00	4.74%
CenterPoint Energy Inc	$ 871.000	$ 20,422.00	4.27%
Dominion Energy	$ 2,023.000	$ 38,169.00	5.30%
DTE Energy Company	$ 987.000	$ 20,857.00	4.73%
Duke Energy Corp New	$ 3,585.000	$ 77,297.00	4.64%
Consolidated Edison Inc	$ 1,250.000	$ 25,040.00	4.99%
Eversource Energy	$ 1,175.736	$ 26,133.50	4.50%
Entergy Corp	$ 1,203.588	$ 26,921.33	4.47%
Exelon Corp	$ 2,036.000	$ 43,554.00	4.67%
FirstEnergy Corp	$ 1,144.000	$ 22,688.00	5.04%
NorthWestern Energy	$ 140.145	$ 2,697.21	5.20%
Public Service Enterprise Group Inc	$ 882.000	$ 19,117.00	4.61%
PPL Corporation	$ 758.000	$ 15,952.00	4.75%
Xcel Energy Inc	$ 1,255.000	$ 28,243.00	4.44%
	Range:	**Low**	**4.15%**
		High	**5.30%**
		Average	**4.72%**

Source:
Compustat (S&P Global Market Intelligence - Data Management Solutions)
Yearly data updates typically provided late April of each year
(data in millions)

Mergent Bond Record
A-Rated Public Utility Bond Yields

Month	Yield
October 2024	5.41%
November 2024	5.55%
December 2024	5.58%
January 2025	5.87%
February 2025	5.73%
March 2025	5.72%
April 2025	5.91%
May 2025	6.05%
June 2025	5.93%
July 2025	5.88%
August 2025	5.77%
September 2025	5.61%
Average	**5.75%**

Source:
Mergent Bond Record
October 2025

Dividend Yields of Proxy Group

Company	Ameren Corp	American Electric Power Company Inc	CMS Energy Corp	CenterPoint Energy Inc	Dominion Energy	DTE Energy Company
Symbol	*AEE*	*AEP*	*CMS*	*CNP*	*D*	*DTE*
Div	3.03	3.98	2.30	0.95	2.67	4.71
52-wk low	85.27	89.91	63.97	28.57	48.07	115.59
52-wk high	105.67	119.40	76.45	40.50	62.46	143.79
Spot Price	105.02	118.06	75.00	39.80	61.46	141.35
Spot Div Yield	2.89%	3.37%	3.07%	2.39%	4.34%	3.33%
52-wk Div Yield	3.17%	3.80%	3.28%	2.75%	4.83%	3.63%
Average	3.03%	3.59%	3.17%	2.57%	4.59%	3.48%

Company	Duke Energy Corp New	Consolidated Edison Inc	Eversource Energy	Entergy Corp	Exelon Corp	FirstEnergy Corp
Symbol	*DUK*	*ED*	*ES*	*ETR*	*EXC*	*FE*
Div	4.30	3.60	3.17	2.55	1.72	1.86
52-wk low	105.20	87.28	52.28	66.71	35.94	37.58
52-wk high	128.95	114.87	74.46	98.58	48.11	47.83
Spot Price	128.21	101.90	71.96	97.24	47.53	47.49
Spot Div Yield	3.35%	3.53%	4.41%	2.62%	3.62%	3.92%
52-wk Div Yield	3.67%	3.56%	5.00%	3.09%	4.09%	4.36%
Average	3.51%	3.55%	4.70%	2.85%	3.86%	4.14%

Company	NorthWestern Energy	Public Service Enterprise Group Inc	PPL Corporation	Xcel Energy Inc
Symbol	*NWE*	*PEG*	*PPL*	*XEL*
Div	2.68	2.68	1.17	2.42
52-wk low	50.43	74.67	31.22	62.58
52-wk high	59.89	95.22	38.23	82.54
Spot Price	58.83	84.42	37.89	81.11
Spot Div Yield	4.56%	3.17%	3.09%	2.98%
52-wk Div Yield	4.86%	3.15%	3.37%	3.34%
Average	4.71%	3.16%	3.23%	3.16%

	Average
Spot Div Yield	**3.41%**
52-wk Div Yield	**3.75%**
Average	**3.58%**

Source:
Barron's October 17, 2025
Value Line October 17, 2025

Five-Year Growth Estimate Forecast for Proxy Group (Adjusted)

Company	Symbol	S&P	Zacks	Value Line	Average
		Source			
Ameren Corp	AEE	7.90%	8.00%	6.50%	7.47%
American Electric Power Company Inc	AEP	7.07%	6.40%	6.50%	6.66%
CMS Energy Corp	CMS	7.32%	7.30%	8.50%	7.71%
CenterPoint Energy Inc	CNP	8.68%	8.10%	7.00%	7.93%
Dominion Energy	D	N/A	N/A	6.00%	6.00%
DTE Energy Company	DTE	7.46%	6.50%	4.50%	6.15%
Duke Energy Corp New	DUK	6.56%	6.60%	6.00%	6.39%
Consolidated Edison Inc	ED	6.32%	6.40%	6.00%	6.24%
Eversource Energy	ES	4.72%	5.40%	5.50%	5.21%
Entergy Corp	ETR	10.50%	9.50%	3.00%	7.67%
Exelon Corp	EXC	6.51%	6.00%	6.00%	6.17%
FirstEnergy Corp	FE	6.62%	6.40%	4.50%	5.84%
NorthWestern Energy	NWE	6.46%	6.90%	4.50%	5.95%
Public Service Enterprise Group Inc	PEG	7.77%	8.10%	7.00%	7.62%
PPL Corporation	PPL	7.42%	7.30%	7.50%	7.41%
Xcel Energy Inc	XEL	8.06%	7.40%	7.00%	7.49%
Average:		**7.29%**	**7.09%**	**6.00%**	**6.74%**

Expected Market Cost Rate of Equity
Using Data for the Proxy Group of Electric Companies

	Adjusted Dividend Yield (1)	Growth Rate (2)	Expected Return on Equity (3=1+2)
Ameren Corp	3.03%	7.47%	10.50%
American Electric Power Company Inc	3.59%	6.66%	10.24%
CMS Energy Corp	3.17%	7.71%	10.88%
CenterPoint Energy Inc	2.57%	7.93%	10.50%
Dominion Energy	4.59%	6.00%	10.59%
DTE Energy Company	3.48%	6.15%	9.64%
Duke Energy Corp New	3.51%	6.39%	9.90%
Consolidated Edison Inc	3.55%	6.24%	9.79%
Eversource Energy	4.70%	5.21%	9.91%
Entergy Corp	2.85%	7.67%	10.52%
Exelon Corp	3.86%	6.17%	10.03%
FirstEnergy Corp	4.14%	5.84%	9.98%
NorthWestern Energy	4.71%	5.95%	10.66%
Public Service Enterprise Group Inc	3.16%	7.62%	10.79%
PPL Corporation	3.23%	7.41%	10.64%
Xcel Energy Inc	3.16%	7.49%	10.65%
Average	**3.58%**	**6.74%**	**10.32%**

Minimum ROE	9.64%
Maximum ROE	10.88%

Proxy Group Company	Beta
Ameren Corp	0.75
American Electric Power Company Inc	0.65
CMS Energy Corp	0.70
CenterPoint Energy Inc	0.85
Dominion Energy	0.80
DTE Energy Company	0.80
Duke Energy Corp New	0.65
Consolidated Edison Inc	0.65
Eversource Energy	0.85
Entergy Corp	0.75
Exelon Corp	0.75
FirstEnergy Corp	0.75
NorthWestern Energy	0.75
Public Service Enterprise Group Inc	0.85
PPL Corporation	0.80
Xcel Energy Inc	0.70
Average beta for CAPM	**0.75**

Source:
Value Line
October 17, 2025

Risk-Free Rate

10-Year Treasury Note	Yield
1Q 2026	4.10
2Q 2026	4.10
3Q 2026	4.10
4Q 2026	4.10
1Q 2027	4.10
2026-2030	4.00
Average	**4.08**

Source:
Blue Chip
December 1, 2025

S&P 500 Historical Return

Year	Return (%)
2024	25.02
2023	26.29
2022	-18.11
2021	28.71
2020	18.4
2019	31.49
2018	-4.38
2017	21.83
2016	11.96
2015	1.38
2014	13.69
2013	32.39
2012	16
2011	2.11
2010	15.06
2009	26.46
2008	-37
2007	5.49
2006	15.79
2005	4.91
2004	10.88
2003	28.68
2002	-22.1
2001	-11.89
2000	-9.1
1999	21.04
1998	28.58
1997	33.36
1996	22.96
1995	37.58
1994	1.32
1993	10.08
1992	7.62
1991	30.47
1990	-3.1
1989	31.69
1988	16.61
1987	5.25
1986	18.67
1985	31.73
1984	6.27
1983	22.56
1982	21.55
1981	-4.91
1980	32.42
1979	18.44
1978	6.56
1977	-7.18
1976	23.84
1975	37.2
1974	-26.47
1973	-14.66
1972	18.98
1971	14.31
1970	4.01
1969	-8.5
1968	11.06
1967	23.98
1966	-10.06
1965	12.45
1964	16.48
1963	22.8
1962	-8.73
1961	26.89
1960	0.47
1959	11.96
1958	43.36
1957	-10.78
1956	6.56
1955	31.56
1954	52.62
1953	-0.99
1952	18.37
1951	24.02
1950	31.71
1949	18.79
1948	5.5
1947	5.71
1946	-8.07
1945	36.44
1944	19.75
1943	25.9
1942	20.34
1941	-11.59
1940	-9.78
1939	-0.41
1938	31.12
1937	-35.03
1936	33.92
1935	47.67
1934	-1.44
1933	53.99
1932	-8.19
1931	-43.34
1930	-24.9
1929	-8.42
1928	43.61
1927	37.49
1926	11.62
Average	**12.29**

Source:
https://www.slickcharts.com/sp500/returns#google_vignette
Accessed on October 17, 2025

Required Rate of Return on Market as a Whole Forecasted

	Dividend Yield	+	Growth Rate	=	Expected Market Return
Value Line Estimate	2.10%		8.78%	(a)	10.88%
S&P 500 Historical Return					12.29%
Average Expected Market Return				=	**11.59%**

(a) Value Line forecast for the 3 to 5 year index appreciation is 40% ((1+40%)^.25)-1)

Sources:

S&P 500 Historical Rate	1926-2024	12.29%
Value Line Dividend Yield	10/17/2025	2.10%
Valueline Appreciation Potential	10/17/2025	40.00%

CAPM with Forecasted Return

Re		Required return on individual equity security
Rf		Risk-free rate
Rm		Required return on the market as a whole
Be		Beta on individual equity security
Re	=	Rf + Be(Rm - Rf)
Rf	=	4.08
Rm	=	11.59
Be	=	0.75
Re	=	**9.71**

Sources: Value Line October 17, 2025
Blue Chip December 1, 2025

CAPM Using Kroll ERP & 20-Year U.S. Treasury

Re		Required return on individual equity security
Rf		Risk-free rate
ERP		Equity Risk Premium
Be		Beta on individual equity security
Re	=	Rf+Be(ERP)
Rf	=	4.61
ERP	=	5.00
Be	=	0.75
Re	=	**8.36**

Sources: Value Line October 17, 2025
Kroll September 2, 2025
CNBC October 15, 2025

Average CAPM Result **9.04**

KROLL

Kroll Recommended U.S. Equity Risk Premium and Corresponding Risk-Free Rates to be Used in Computing Cost of Capital: January 2008 - Present

September 2, 2025

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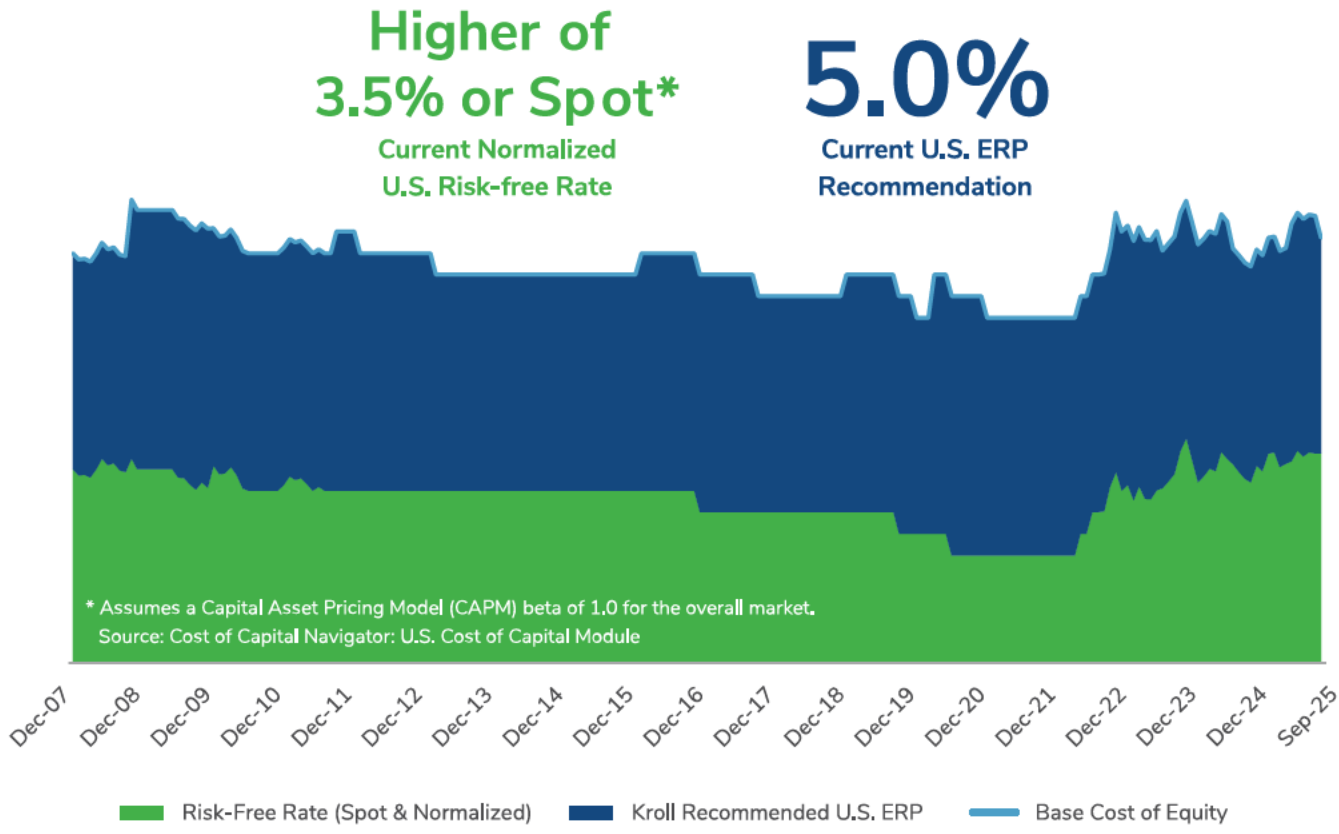

* We recommend using the spot 20-year U.S. Treasury yield as the proxy for the risk-free rate, if the prevailing yield as of the valuation date is higher than our recommended U.S. normalized risk-free rate of 3.5%. This guidance is effective when developing USD-denominated discount rates as of June 16, 2022 and thereafter.

The Equity Risk Premium (ERP) is a key input used to calculate the cost of capital within the context of the Capital Asset Pricing Model ("CAPM") and other models. Kroll regularly reviews fluctuations in global economic and financial market conditions that warrant a periodic reassessment of the ERP and the accompanying risk-free rate.

Duff & Phelps (Rebranded as Kroll) has published its recommended U.S. ERP and corresponding risk-free rate since 2008. Download a table summarizing these recommendations over the period January 2008 – present.

I&E Exhibit No. 3
Schedule 21

PRO My Portfolio

U.S. 20 Year Treasury

US20Y:Tradeweb

RT Quote | Exchange

EXPORT WATCHLIST + LIVESTREAM Power Lunch

Yield | 2:52 PM EDT

4.612% ▲ +0.025

1D 5D 1M 3M 6M YTD 1Y 5Y ALL

LATEST ON U.S. 20 YEAR TREASURY

WITNESS: Jennifer Nelson

PPL Electric Utilities Corporation
Response to the RR Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 9, 2025
Docket No. R-2025-3057164

I&E-RR-10-D

State whether Ms. Nelson is aware of any instances where the Commission relied upon the Bond Yield Plus Risk Premium or the ECAPM analyses to determine an appropriate cost of equity in a base rate proceeding. If yes, identify the specific cases, including the docket number.

PPL Electric Response

Although Ms. Nelson is unaware of a fully litigated proceeding in which the Commission explicitly relied on the Bond Yield Plus Risk Premium or the ECAPM analyses to determine the authorized ROE, Ms. Nelson is aware that these methodologies have been presented in the following proceedings: Docket Nos. R-2015-2469275 (Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation), R-2024-3046523 (Pennsylvania Public Utility Commission v. Duquesne Light Company), R-2024-3046931 (Pennsylvania Public Utility Commission v. PECO Energy Company – Electric Division), R-2024-3047068 (Pennsylvania Public Utility Commission v. FirstEnergy Pennsylvania Electric Company), and R-2022-3037368 (Pennsylvania Public Utility Commission v. UGI Utilities, Inc. – Electric Division). Every case is unique and based on the particular facts and circumstances unique to that case. *See also*, response to I&E-RR-7-D.

In Ms. Nelson's experience, regulatory commissions routinely review and consider the multiple methods presented by expert witnesses representing various parties and apply their judgment in assessing the analytical results and determining the authorized Return on Equity. Both the Bond Yield Plus Risk Premium and ECAPM approaches have been presented by ROE witnesses representing a variety of parties across the U.S. While Ms. Nelson has not performed an exhaustive search, she is aware that the Bond Yield Plus Risk Premium analysis has been accepted by commissions in North Carolina, Texas, Mississippi, and Virginia. Additionally, she is aware that the ECAPM has been accepted by commissions in North Carolina, New York, Mississippi, Alaska, and Maryland.

WITNESS: Katelyn Arnold

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-5

Please provide PPL's allowed and realized return on equity for each of the past ten (10) years. For each year, please quantify the impact of the differences in revenues by class. Please provide the requested quantitative information in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.

PPL Electric Response

See EJA I-5 Attachment 1 for the Company's return on equity (ROE) provided in Schedule D-1 of the Company's Quarterly Financial Reports filed with the PA PUC.

PPL Electric's base distribution allowed ROE was determined in its prior rate case in 2015. The case was a black box settlement, and the ROE was not specifically defined.

Outside of the ratemaking process, Return on Equity is a result of a calculation using revenues and expenses to calculate income. Using income available for common equity, its common equity percentage as part of its capital structure, and its rate base, the Company calculates its actual ROE. The actual ROE itself does not impact the revenues collected by customer class.

The revenues collected by customer class are based on actual customer count and usage values.

12 mo. Ended 12/31	Actual Return on Equity
2024	10.49%
2023	9.84%
2022	9.41%
2021	9.69%
2020	11.10%
2019	10.53%
2018	11.10%
2017	11.07%
2016	10.45%
2015	8.89%

WITNESS: Katelyn Arnold

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-6	Please provide PPL's allowed and actual equity fraction for each of the past ten (10) years. Please provide the requested quantitative information in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.
PPL Electric Response	See EJA-PPL-I-6 Attachment 1 for PPL Electric's actual equity fraction as provided in Schedule E of the Company's Quarterly Financial Reports filed with the PA PUC. The Company's allowed equity fraction was determined in its prior rate case in 2015. The case was a black box settlement, and the allowed equity fraction was not specified.

12 mo. Ended 12/31	Actual Equity Fraction
2024	56.13%
2023	56.09%
2022	55.96%
2021	55.88%
2020	54.52%
2019	54.62%
2018	54.58%
2017	54.70%
2016	54.57%
2015	51.82%

WITNESS: Jennifer Nelson

PPL Electric Utilities Corporation
Response to the RR Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 9, 2025
Docket No. R-2025-3057164

I&E-RR-11-D

Reference PPL Electric Statement No. 10, p. 3, lines 10-11:

A. State whether Ms. Nelson is aware of any electric distribution utilities throughout the United States that have been granted a Commission authorized 11.30% or higher cost of common equity in the past two years.

B. If the answer to Part A is yes, identify which company/companies have been authorized such cost of common equity and in what jurisdiction.

PPL Electric Response

While Ms. Nelson is not aware of an electric distribution-only utility receiving an authorized ROE of 11.30% or higher in the last two years, she is aware that vertically integrated electric utility Alaska Electric Light and Power (Alaska jurisdiction) was granted an 11.45 percent return on equity (with a 60.70% common equity ratio) in 2023. Every case is unique and based on the particular facts and circumstances unique to that case. *See also*, response to I&E-RR-7-D.

I&E Statement No. 4
Witness: Ethan H. Cline

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Direct Testimony

of

Ethan H. Cline

Bureau of Investigation and Enforcement

Concerning:

Test Year
Late Payment Charges
Customer Charge
Revenue Allocation
Scale Back of Rates

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INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Ethan H. Cline. My business address is Pennsylvania Public Utility Commission, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission in the Bureau of Investigation and Enforcement (I&E) as a Fixed Utility Valuation Engineer.

Q. WHAT IS YOUR EDUCATION AND EMPLOYMENT EXPERIENCE?

A. An outline of my education and employment experience is attached as Appendix A.

Q. PLEASE DESCRIBE THE ROLE OF I&E IN RATE PROCEEDINGS.

A. I&E is responsible for representing the public interest in rate and other proceedings before the Commission. I&E's analysis in this proceeding is based on its responsibility to represent the public interest. This responsibility requires the balancing of the interests of ratepayers, the utility company, and the regulated community as a whole.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. The purpose of my direct testimony relates to PPL Electric Utilities Corporation's

("PPL" or "Company") request for an approximately $356 million distribution base rate revenue increase, and specifically addresses the Company's Customer Cost Analysis, the proposed fixed charges, the proposed revenue allocation, and scale back of rates.

TEST YEAR

Q. WHAT TEST YEARS HAS THE COMPANY USED IN THIS PROCEEDING?

A. PPL has selected the year ended June 30, 2025, as the historic test year ("HTY"), the year ending June 30, 2026, as the future test year ("FTY"), and the year ending June 30, 2027, as the fully projected future test year ("FPFTY")[1].

Q. WHAT TEST YEAR HAS THE COMPANY BASED ITS REVENUE REQUIREMENT ON IN THIS PROCEEDING?

A. PPL based its requested revenue requirement on the FPFTY ending June 30, 2027.[2]

LATE PAYMENT REVENUE

Q. WHAT IS LATE PAYMENT REVENUE?

A. Late Payment Revenue is revenue that is generated by the fees charged to

[1] PPL Statement No. 2, pp. 3-4.
[2] PPL Statement No. 2, pp. 3-4.

customers as a result of late payments. The Late Payment revenue is reflected as part of Other Electric Revenues and is not separated into individual rate classes.

Q. WHAT IS PPL'S CLAIM FOR PROPOSED RATE LATE PAYMENT REVENUE IN THE FPFTY ENDING JUNE 30, 2027?

A. PPL's claim for both present and proposed rate Late Payment Revenue in the FPFTY ending June 30, 2027, is $15,305,520.[3]

Q. DO YOU AGREE WITH THE COMPANY'S LEVEL OF PROPOSED RATE LATE PAYMENT REVENUE?

A. No. PPL did not reflect an increase to its late payment revenue in proposed rates despite the proposed increase in revenues. As described above, late payments are generated by fees charged to customers as a result of late payments. Therefore, when the level of revenue increases, it is reasonable to project that the level of late payments will also increase.

Q. WHAT DO YOU RECOMMEND REGARDING THE COMPANY'S CLAIM FOR LATE PAYMENT REVENUE UNDER PROPOSED RATES?

A. I recommend the Company's claim for late payment revenue under proposed rates be increased by $1,278,916 from $15,305,520 to $16,584,436.

[3] PPL Ex. Fully Projected Future 1, Sch. D-3, p. 3 of 3.

Q. HOW DID YOU DETERMINE YOUR RECOMMENDED INCREASE FOR LATE PAYMENT REVENUE UNDER PROPOSED RATES.

A. Under present rates, the $15,305,520 in late payments represents 0.4407% ($15,305,520 / $3,472,893,918) of the total operating revenues under present rates of $3,472,893,918. I determined my recommended level of late payment revenues under proposed rates of $16,584,436 by multiplying the total claimed operating revenues under proposed rates of $3,763,203,187 by 0.4407%.

Q. IF THE COMMISSION GRANTS LESS THAN THE REQUESTED INCREASE, WOULD YOUR RECOMMENDED LEVEL OF LATE PAYMENT FEES NECESSARILY BE ADJUSTED?

A. Yes. The level of late payment fees under proposed rates should be calculated to be 0.4407% of the total operating revenues under proposed rates granted by the Commission.

CUSTOMER CHARGE

Q. DESCRIBE THE COMPANY'S PROPOSED CHANGES TO THE CUSTOMER CHARGE OF EACH RATE CLASS.

A. The Company is proposing increases to the customer charges, inclusive of all existing riders, of the various rate classes as summarized in the table below.[4]

[4] PPL Statement No. 8, pp. 11-18.

PPL Current and Proposed Customer Charges (per Bill)			
Customer Charge	Current (base)	Current (with surcharges)	Proposed
RS	$14.09	$15.49	$17.00
GS-1	$22.00	$24.93	$30.00
GS-3	$60.00	$62.41	$78.00
LP-4	$169.80	$350.67	$235.00
LP-5	$994.00	$1,079.09	$973.44

Q. WHAT IS A CUSTOMER COST ANALYSIS AND HOW IS IT USED?

A. A customer cost analysis is part of a cost of service study that includes only direct customer costs. It is used to determine the appropriate customer charges for the various classes.

Q. DID THE COMPANY PROVIDE A TABLE SHOWING CUSTOMER COSTS IN ITS FILING TO SUPPORT INCREASING THE CUSTOMER CHARGES?

A. Yes. PPL included a table calculating the unit cost per bill for the Residential and GS-1 classes on page 24 of PPL Statement No. 7. Included in the build-up of customer costs were amounts for distribution primary, distribution secondary, line transformers, services, meters, lighting, meter reading, customer service, and billing and collections. However, the Company's table does not include specific costs by account number. The result of the Company's calculation shows a unit

cost per bill of $42.96 for the RS class and $43.05 per bill for the GS-1 class. The Company did not calculate the unit cost per bill for the other rate classes.

Q. ARE YOU RECOMMENDING ANY CHANGES TO THE COMPANY'S PROPOSED CUSTOMER CHARGES BASED ON THE RESULT OF THE CUSTOMER COST BUILD-UP?

A. No. The Company's proposed customer charges for the RS and GS-1, described above, fall within the unit cost per bill shown in the customer cost build-up table. However, I recommend that the customer charges that are proposed to increase be included in any scale back of rates, which I will discuss further below.

REVENUE ALLOCATION

Q. WHAT IS A COST OF SERVICE STUDY?

A. A cost of service study (COSS) is a formalized analysis of costs that attempts to assign to each customer or rate class its proportionate share of the company's total cost of service (i.e., the company's total revenue requirement). The results of such a study can be utilized to determine the relative cost of service for each class and help determine the individual class revenue requirements. Also, to the extent a particular class is above or below the system average rate of return, the study will show the additional revenues each class receives or conversely the additional revenues that each class contributes to the company's overall revenues. In addition to the relative provision of revenues, a relative rate of return is also

provided which shows how the rate of return for each class compares to the system average rate of return.

Q. DID THE COMPANY PERFORM A FULLY ALLOCATED COSS IN THIS PROCEEDING?

A. Yes. PPL included a jurisdictional COSS for the FPFTY ending June 30, 2027, as PPL Exhibit BR-1. This COSS included in the filing utilizes the Concentric Method, which is the same methodology used in PPL's 2015 base rate case. This methodology identifies costs and allocates them to the functional cost categories of customer, demand, and energy costs.[5]

Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO THE COMPANY'S PROPOSED COSS?

A. No.

Q. WHAT ARE THE PROPOSED PERCENT INCREASES FOR EACH CUSTOMER CLASS AS PRESENTED IN THE COSS?

A. The following is a summary of the table provided by the Company on p. 22 of PPL Statement No. 7:

[5] PPL Statement No. 7, pp. 2-4.

Company Proposed Revenue Distribution				
Class	**Present Rates**	**Proposed Rates**	**Increase**	**Percent**
RS	$718,787,174	$972,760,160	$253,972,986	35.33%
RTS	$7,930,469	$12,071,032	$4,140,563	52.21%
GS-1	$78,435,579	$107,788,638	$29,353,059	37.4%
GS-3	$128,618,149	$170,381,802	$41,763,653	32.47%
LP-4	$38,791,942	$59,045,537	$20,253,595	52.21%
LP-5	$1,940,349	$1,940,349	$0	0.00%
GH-2	$1,301,175	$1,777,840	$476,665	36.64%
SL/AL	$24,366,203	$30,677,073	$6,310,870	25.90%
Total	**$1,000,171,041**	**$1,356,442,484**	**$356,271,391**	**35.62%**

Q. WHAT IS THE RELATIVE RATE OF RETURN AND HOW DOES IT FACTOR INTO REVENUE ALLOCATION TO RATE CLASSES?

A. The relative rate of return is determined by how the rate of return for each class compares to the system average rate of return. A relative rate of return of 1.00 is attained when the revenue received from a particular class is equal to the corresponding costs of providing service to that class. A relative rate of return above 1.00 for a class indicates that the cost of providing service is less than the revenue received from that class. A relative rate of return below 1.00 for a class indicates that the cost of providing service is more than the revenue received from that class. The

following table shows the relative rate of return under present and proposed rates for each class:[6]

PPL Relative Rates of Return by Class		
Class	**Present Rates**	**Proposed Rates**
RS	0.98	1.01
RTS	0.51	0.82
GS-1	0.91	1.01
GS-3	1.20	1.01
LP-4	0.80	0.89
LP-5	5.42	2.72
GH-2	1.02	1.01
SL/AL	1.33	1.01

Q. DO YOU HAVE ANY RECOMMENDATIONS REGARDING THE REVENUE ALLOCATION BY CLASS BASED ON THE RELATIVE RATE OF RETURN?

A. No. The Company's proposal generally moves each rate class towards the relative rate of return of 1.0.

[6] PPL Statement No 7, p. 20 and PPL Exhibit BR-1, p. 10 of 118.

SCALE BACK OF RATES

Q. WHAT DO YOU RECOMMEND IF THE COMMISSION GRANTS LESS THAN THE FULL INCREASE REQUEST OF $356 MILLION?

A. Should the Commission grant less than the fully requested $356 million, I recommend that the proposed increases by class, excluding rate class LP-5 which was not allocated an increase, be scaled back based on the Cost of Service Study ultimately approved by the Commission. I further recommend that the customer charges for each customer class, apart from rate class LP-4 which was not allocated a customer charge increase, be included in the scale back.

Q. WHY SHOULD THE CUSTOMER CHARGES BE INCLUDED IN ANY SCALE BACK OF RATES?

A. My recommendation to include customer charges in any scale back of rates is consistent with the precedent established by the Commission in the disposition of the 2017 UGI Utilities, Inc. – Electric Division base rate case. Specifically, in that case, the Commission agreed with the Company's proposed customer cost analysis, yet still included the customer cost in its scale back of rates.[7] While the customer charges proposed by the Company are supported by the customer cost analysis, as discussed above, I believe it is reasonable to follow Commission precedent and include the customer charges in any scale back.

[7] Docket No. R-2017-2640058, pp. 173-174, Order entered October 25, 2018.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

ETHAN H. CLINE

PROFESSIONAL EXPERIENCE AND EDUCATION

EXPERIENCE:

03/2009 - Present

Bureau of Investigation and Enforcement, Pennsylvania Public Utility Commission - Harrisburg, Pennsylvania

Fixed Utility Valuation Engineer – Assists in the performance of studies and analyses of the engineering-related areas including valuation, depreciation, cost of service, quality and reliability of service as they apply to fixed utilities. Assists in reviewing, comparing and performing analyses in specific areas of valuation engineering and rate structure including valuation concepts, original cost, rate base, fixed capital costs, inventory processing, excess capacity, cost of service, and rate design.

06/2008 – 09/2008

Akens Engineering, Inc. - Shiremanstown, Pennsylvania

Civil Engineer – Responsible, primarily, for assisting engineers and surveyors in the planning and design of residential development projects

10/2007 – 05/2008

J. Michael Brill and Associates - Mechanicsburg, Pennsylvania

Design Technician – Responsible, primarily, for assisting engineers in the permit application process for commercial development projects.

01/2006 – 10/2007

CABE Associates, Inc. - Dover, Delaware

Civil Engineer – Responsible, primarily, for assisting engineers in performing technical reviews of the sewer and sanitary sewer systems of Sussex County, Delaware residential development projects.

EDUCATION:

Pennsylvania State University, State College, Pennsylvania
Bachelor of Science; Major in Civil Engineering, 2005

- Attended NARUC Rate School, Clearwater, FL
- Attended Society of Depreciation Professionals Annual Conference and Training

TESTIMONY SUBMITTED:

I have testified and/or submitted testimony in the following proceedings:

1. Clean Treatment Sewage Company, Docket No. R-2009-2121928
2. Pennsylvania Utility Company – Water Division, Docket No. R-2009-2103937
3. Pennsylvania Utility Company – Sewer Division, Docket No. R-2009-2103980
4. UGI Central Penn Gas, Inc., 1307(f) proceeding, Docket No. R-2010-2172922
5. PAWC Clarion Wastewater Operations, Docket No. R-2010-2166208
6. PAWC Claysville Wastewater Operations, Docket No. R-2010-2166210
7. Citizens' Electric Company of Lewisburg, Pa, Docket No. R-2010-2172665
8. City of Lancaster – Bureau of Water, Docket No. R-2010-2179103
9. Peoples Natural Gas Company LLC, Docket No. R-2010-2201702
10. UGI Central Penn Gas, Inc., Docket No. R-2010-2214415
11. Pennsylvania-American Water Company, Docket No. R-2011-2232243
12. Pentex Pipeline Company, Docket No. A-2011-2230314
13. Peregrine Keystone Gas Pipeline, LLC, Docket No. A-2010-2200201
14. Philadelphia Gas Works 1307(f), Docket No. R-2012-2286447
15. Peoples Natural Gas Company LLC, Docket No. R-2012-2285985
16. Equitable Gas Company, Docket Nos. R-2012-2312577, G-2012-2312597
17. City of Lancaster – Sewer Fund, Docket No. R-2012-2310366
18. Peoples TWP, LLC 1307(f), Docket No. R-2013-2341604
19. UGI Penn Natural Gas, Inc. 1307(f), Docket No. R-2013-2361763
20. UGI Central Penn Gas, Inc. 1307(f), Docket No. R-2013-2361764
21. Joint Application, Docket Nos. A-2013-2353647, A-2013-2353649, A-2013-2353651
22. City of Dubois – Bureau of Water, Docket No. R-2013-2350509
23. The Columbia Water Company, Docket No. R-2013-2360798
24. Pennsylvania American Water Company, Docket No. R-2013-2355276
25. Generic Investigation Regarding Gas-on-Gas Competition, Docket Nos. P-2011-227868, I-2012-2320323
26. Philadelphia Gas Works 1307(f), Docket No. R-2014-2404355
27. Pike County Light and Power Company (Gas), Docket No. R-2013-2397353
28. Pike County Light and Power Company (Electric), Docket No. R-2013-2397237
29. Peoples Natural Gas Company LLC 1307(f), Docket No. R-2014-2403939
30. UGI Penn Natural Gas, Inc. 1307(f), Docket No. R-2014-2420273
31. UGI Utilities, Inc. – Gas Division 1307(f), Docket No. R-2014-2420276
32. UGI Central Penn Gas, Inc. 1307(f), Docket No. R-2014-2420279
33. Emporium Water Company, Docket No. R-2014-2402324
34. Borough of Hanover – Hanover Municipal Water, Docket No. R-2014-2428304
35. Philadelphia Gas Works 1307(f), Docket No. R-2015-2465656
36. Peoples Natural Gas Company LLC 1307(f), Docket No. R-2015-2465172
37. Peoples Natural Gas Company – Equitable Division 1307(f), Docket No. R-2015-2465181
38. PPL Electric Utilities Corporation, Docket No. R-2015-2469275
39. UGI Penn Natural Gas, Inc. 1307(f), Docket No. R-2015-2480934
40. UGI Central Penn Gas, Inc. 1307(f), Docket No. R-2015-2480937

41. UGI Utilities, Inc. – Gas Division 1307(f), Docket No. R-2015-2480950
42. UGI Utilities, Inc. – Gas Division, Docket No. R-2015-2518438
43. Joint Application of Pennsylvania American Water, et al., Docket No. A-2016-2537209
44. UGI Utilities, Inc. – Gas Division 1307(f), Docket No. R-2016-2543309
45. UGI Central Penn Gas, Inc. 1307(f), Docket No. R-2016-2543311
46. City of Dubois – Company, Docket No. R-2016-2554150
47. UGI Penn Natural Gas, Inc., Docket No. R-2016-2580030
48. UGI Central Penn Gas, Inc. 1307(f), Docket No. R-2017-2602627
49. UGI Penn Natural Gas, Inc. 1307(f), Docket No. R-2017-2602633
50. UGI Utilities, Inc. – Gas Division 1307(f), Docket No. R-2017-2602638
51. Application of Pennsylvania American Water Company Acquisition of the Municipal Authority of the City of McKeesport, Docket No. A-2017-2606103
52. Pennsylvania American Water Company, Docket No. R-2017-2595853
53. Pennsylvania American Water Company Lead Line Petition, Docket No. P-2017-2606100
54. UGI Utilities, Inc. – Electric Division, Docket No. R-2017-2640058
55. Peoples Natural Gas Company, LLC – Peoples and Equitable Division 1307(f), Docket Nos. R-2018-2645278 & R-2018-3000236
56. Peoples Gas Company, LLC 1307(f), Docket No. R-2018-2645296
57. Columbia Gas of Pennsylvania, Inc., Docket No. R-2018-2647577
58. Duquesne Light Company, Docket No. R-2018-3000124
59. Suez Water Pennsylvania, Inc., Docket No. R-2018-3000834
60. Application of Pennsylvania American Water Company Acquisition of the Municipal Authority of the Township of Sadsbury, Docket No. A-2018-3002437
61. The York Water Company, Docket No. R-2018-3000006
62. Application of SUEZ Water Pennsylvania, Inc. Acquisition of the Water and Wastewater Assets of Mahoning Township, Docket Nos. A-2018-3003517 and A-2018-3003519
63. Pittsburgh Water and Sewer Authority, Docket Nos. R-2018-3002645 and
64. R-2018-3002647
65. Joint Application of Aqua America, Inc. et al., Acquisition of Peoples Natural Gas Company LLC, et al., Docket Nos. A-2018-3006061, A-2018-3006062, and A-2018-3006063
66. Implementation of Chapter 32 of the Public Utility Code Regarding Pittsburgh Water and Sewer Authority, Docket Nos. M-2018-2640802 and M-2018-2640803
67. Philadelphia Gas Works 1307(f), Docket No. R-2019-3007636
68. People Natural Gas Company, LLC, Docket No. R-2018-3006818
69. Application of Pennsylvania American Water Company Acquisition of the Steelton Borough Authority, Docket No. A-2019-3006880
70. Application of Aqua America, Inc. et al., Acquisition of the Wastewater System Assets of the Township of Cheltenham, Docket No. A-2019-3006880
71. Philadelphia Gas Works, Docket No. R-2019-3009016
72. Wellsboro Electric Company, Docket No. R-2019-3008208
73. Valley Energy, Inc., Docket No. R-2019-3008209
74. Citizens' Electric Company of Lewisburg, Pa, Docket Non. R-2019-3008212
75. Application of Aqua America, Inc. et al., Acquisition of the Wastewater System Assets of the East Norriton Township, Docket No. A-2019-3009052

76. Peoples Natural Gas Company, LLC 1307(f), Docket No. R-2020-3017850
77. Peoples Gas Company, LLC 1307(f), Docket No. R-2020-3017846
78. Philadelphia Gas Works, Docket No. R-2020-3017206
79. Pittsburgh Water and Sewer Authority, Docket Nos. R-2020-3017951 et al.
80. Columbia Gas of Pennsylvania, Docket No. R-2020-3018835
81. Pennsylvania America Water Company, Docket Nos. R-2020-3019369 and R-2020-3019371
82. PECO Energy Company – Gas Division, Docket No. R-2020-3019829
83. PGW 1307(f), Docket No. R-2021-3023970
84. Peoples Natural Gas Company, LLC 1307(f), Docket No. R-2021-3023965
85. Peoples Gas Company, LLC 1307(f), Docket No. R-2021-3023967
86. UGI Utilities, Inc. – Electric Division, Docket No. R-2021-3023618
87. Columbia Gas of Pennsylvania, Inc., Docket No. R-2021-3024926
88. Duquesne Light Company, Docket No. R-2021-3024750
89. UGI Utilities, Inc. – Gas Division 1307(f), Docket No. R-2021-3025652
90. Pittsburgh Water and Sewer Authority, Docket Nos. R-2021-3024773 et al.
91. Application of Aqua America Wastewater, Inc. et al., Acquisition of the Wastewater System Assets of Lower Makefield Township, Docket No. A-2021-3024267
92. Aqua Pennsylvania Water, Inc. and Aqua Pennsylvania Wastewater, Inc., Docket Nos. R-2021-3027385 and R-2021-3027386
93. Application of Pennsylvania-American Water Company for Acquisition of the Wastewater Collection and Treatment System Assets of the York City Sewer Authority, Docket No. A-2021-3024681
94. City of Lancaster – Bureau of Water, Docket No. R-2021-3026682
95. Application of Aqua America Wastewater, Inc. et al., Acquisition of the Wastewater System Assets of East Whiteland Township, Docket No. A-2021-30246132
96. UGI Utilities, Inc. – Gas Division, Docket No. R-2021-3030218
97. Peoples Natural Gas Company, LLC 1307(f), Docket No. R-2022-3030661
98. Columbia Gas of Pennsylvania, Inc., Docket No. R-2022-3031211
99. UGI Utilities, Inc. – Gas Division 1307(f), Docket No. R-2022-3032242
100. Pennsylvania American Water Company, Docket Nos. R-2022-3031672 and R-2022-3031673
101. The York Water Company, Docket Nos. R-2022-3031340 and R-2022-3032806
102. Columbia Gas of Pennsylvania, Inc., Docket No. R-2022-3032167
103. National Fuel Gas Distribution Corporation, Docket No. R-2022-3035730
104. UGI Utilities, Inc. – Electric Division, Docket No. R-2022-3037368
105. Application of Pennsylvania-American Water Company for Acquisition of the Wastewater Collection and Treatment System Assets of the Butler Area Sewer Authority, Docket No. A-2022-3037047
106. Philadelphia Gas Works, Docket No. R-2023-3037933
107. Pittsburgh Water and Sewer Authority, Docket Nos. R-2023-3039920 et al.
108. Pennsylvania-American Water Company, Docket Nos. R-2023-3043189 and R-2023-3043190
109. Peoples Natural Gas Company, LLC, Docket No. R-2023-3044549
110. Duquesne Light Company, Docket No. R-2024-3046523
111. PECO Energy Company – Gas Division, Docket No. R-2024-3046932

112. Aqua Pennsylvania Water, Inc. and Aqua Pennsylvania Wastewater, Inc., Docket Nos. R-2024-3047822 and R-2024-3047824
113. Application of Aqua America Wastewater, Inc. et al., Acquisition of the Wastewater System Assets of Beaver Falls, Docket No. A-202-3033138
114. Pike County Light and Power Company (Gas), Docket No. R-2024-3052357
115. UGI Utilities, Inc. – Gas Division, Docket No. R-2024-3052716
116. Philadelphia Gas Works, Docket No. R-2025-3053112
117. Citizens' Electric Company of Lewisburg, Pa, Docket No. R-2025-3054394
118. Wellsboro Electric Company, Docket No. R-2025-3054392
119. Pittsburgh Water and Sewer Authority, Docket No. R-2025-3055010, R-2025-3055011, and R-2025-3055012
120. Section 529 Investigation of Rock Spring Water Company, Docket No. P-2024-3051313
121. Energy Center Harrisburg LLC, Docket. No. R-2025-3055959

I&E Statement No. 5
Witness: Benedict Tarr

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Direct Testimony

of

Benedict Tarr

Bureau of Investigation & Enforcement

Concerning:

"Make Safe" and Wildfire Emergency Preparedness Programs

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INTRODUCTION

Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A. My name is Benedict Tarr. I am a Fixed Utility Valuation Engineer in the Electric Safety Division of the Pennsylvania Public Utility Commission's (Commission) Bureau of Investigation and Enforcement (I&E). My business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. WHAT IS YOUR EDUCATION AND EMPLOYMENT BACKGROUND?

A. My education and employment background is attached as Appendix A.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. The purpose of my direct testimony is to address the base rate filing of PPL Electric Utilities Corporation (PPL or Company) as it relates to safe and reliable service. I will comment on PPL's filing as it relates to promoting public safety programs and PPL's mitigation of wildfire risk.

Q. DOES YOUR TESTIMONY INCLUDE AN EXHIBIT?

A. Yes, I&E Exhibit No. 5 contains schedules that support my direct testimony.

Q. PLEASE DESCRIBE THE ROLE OF I&E IN RATE PROCEEDINGS.

A. I&E is responsible for representing the public interest in rate and other proceedings before the Commission. I&E's analysis in rate proceedings is based on its responsibility to represent the public interest. This responsibility requires the balancing of the interests of ratepayers, the regulated utility, and the regulated community as a whole.

"MAKE SAFE" PROGRAM

Q. HAVE YOU REVIEWED THE 2025 RATE FILING BY PPL INCLUDING THE DIRECT TESTIMONY OF NICOLE HOWELL?

A. Yes. I have reviewed PPL's rate filing, including the direct testimony of PPL witness Nicole Howell concerning PPL's vegetation management program and the Company-proposed safety plan to protect the public in areas with downed trees or wires caused by contact with vegetation.[1] Ms. Howell addresses various measures undertaken by the Company to ensure that the public is educated and protected from energized power lines. Ms. Howell stated that the Company safety program "Live Line Electrical Safety Exhibit" teaches first responders, contractors, businesses, students, and the public across its service territory to prevent them from contact with energized power lines. Ms. Howell explained in her direct testimony that PPL has taken initiatives to proactively identify and mitigate

[1] PPL Electric Statement No. 17.

potential vegetation-related risks, thereby improving system reliability and reducing the likelihood of outages and safety hazards.[2]

Q. PLEASE EXPLAIN THE IMPORTANCE OF THE "MAKE SAFE" PROGRAM FOR CONTRACTORS WORKING NEAR ENERGIZED FACILITIES.

A. The "make safe" program is a safety initiative provided by electric distribution companies (EDCs) to mitigate electrical hazards for contractors operating near energized facilities. EDCs either de-energize lines or install protective cover-up services on energized lines enabling contractors to work safely while maintaining the required safe approach distance. The cost of the service varies according to the scope of the job. The "make safe" program is designed to reduce the risk of electrical contact.

Q. ARE YOU AWARE IF PPL HAS A PROVISION IN ITS "MAKE SAFE" PROGRAM TO HELP ADDRESS THE COST OF "MAKE SAFE" SERVICES FOR CONTRACTORS?

A. No. It is unclear if PPL has a provision in its "make safe" program that covers the cost of cover-up services for contractors. Ms. Howell explained that PPL offers options for customers and private tree services to accelerate vegetation clearance

[2] PPL Electric Statement No. 17, pp. 6-7.

"make safe" requests outside of the routine maintenance program.[3] According to Ms. Howell, each request is quoted and provided to the customer prior to performing the work. Ms. Howell explained that customers have the option to either accelerate work or wait for the scheduled maintenance interval.[4] However, it is important to note that Ms. Howell's statement on the "make safe" program specifically focuses on vegetation management and does not appear to provide support for homeowners or small business, which use cranes, scaffoldings, and ladders while working near power lines.

I&E's Electric Safety Division has observed an increasing trend of accidental contact with powerlines, primarily because contractors often avoid the need for safe service due to the costs involved. Additionally, the cost of "make safe" service could cause a prohibitive economic barrier resulting in an underutilized safety-focused service. Unfortunately, many contractors, especially homeowners, are not aware of the "make safe" services available.

In contrast, Duquesne Light Company has successfully addressed these issues by offering a "limited" cover-up service. Duquesne Light Company provides up to $1,000 of the cost to contractors and homeowners, incentivizing them to engage these vital safety measures. This initiative not only established physical safety barriers for the power lines, but enhanced safety for everyone at the work site.[5]

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3 I&E Exhibit 5, Schedule 1, p. 3.
4 *Id.*
5 See *Pa. PUC v. Duquesne Light Company*, Docket No. R-2024-3046523.

Q. PLEASE COMMENT BRIEFLY ON PPL'S DETERMINATION OF THE COST FOR "MAKE SAFE" SERVICE REQUESTS.

A. PPL did not provide an estimated cost for a "make safe" program for contractors and homeowners. While costs for this service can vary depending on the required scope of work, simple cover-up services provide a safe working environment for small tasks typically encountered by most small home improvement tasks. Furthermore, if PPL could initiate a reasonable standard fee for the cost for "make safe" work for contractors and homeowners, it could increase the number of customers who apply for the service. A standard fee for a small home improvement task will enable customers to utilize the service and may help to drastically reduce the number of accidental electrical contact incidents in PPL's operating territory.

Q. DO YOU HAVE ANY RECOMMENDATIONS RELATED TO PPL'S "MAKE SAFE" PROGRAM?

A. PPL should introduce a free or reduced cost "make safe" service, offering up to $1,000 or more for contractors and homeowners to encourage them to request "make safe" cover-up services. These free or reduced cost "make safe" and cover-up service programs could help alleviate the costs associated with make-ready cover-up services for contractors, similar to initiatives already implemented by Duquesne Light Company in its territory.

Additionally, PPL should establish a standard (reduced) fee for simple make-ready and cover-up services related to small home improvement tasks, allowing customers to more easily apply for the "make safe" program. PPL should also revisit its public education outreach programs and assess if it can enhance or bolster efforts to spread the message of "make safe" for work sites around overhead power utilities.

WILDFIRE EMERGENCY PREPAREDNESS PROGRAM

Q. HAS PPL BEEN PROACTIVE IN COMMUNITY SAFETY OUTREACH ON EMERGENCY PREPAREDNESS FOR WILDFIRES?

A. No, PPL has not conducted community outreach to educate agencies, customers and property owners about wildfires mitigation to reduce wildfire risk. However, Ms. Howell explained that PPL has a comprehensive wildfire mitigation drill plan that is conducted internally. According to Ms. Howell, the drill is designed to validate operational readiness and improve coordinated response to potential wildfire incidents.[6]

[6] I&E Exhibit 5, Schedule 2.

Q. DO YOU HAVE ANY RECOMMENDATIONS RELATED TO PPL'S COMMUNITY SAFETY OUTREACH ON EMERGENCY PREPAREDNESS FOR WILDFIRES?

A. PPL should initiate community safety outreach focused on emergency preparedness for wildfires. This initiative will assist local communities, community leaders and first responders in identifying their wildfire hazard mitigation priorities and enable them to take action to reduce wildfire threats to human life, homes, neighborhoods, businesses, and other community assets.

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS MADE IN DIRECT TESTIMONY.

A. PPL's procedure for handling "make safe" work orders provides a good basis for protecting customers from accidental electrical contact. To help further reduce the number of electrical contacts in its service territory, PPL should consider implementing a free, or reduced cost, make-ready cover-up service. PPL should review all of its public outreach programs and assess how it can maximize homeowner and contractor education concerning the "make safe" service.

Additionally, PPL should consider initiating a community safety outreach focusing on emergency preparedness for wildfires. This initiative will foster an effective working relationship and communication between agencies, community, and stakeholders. Furthermore, the outreach efforts will identify specific actions and steps necessary to mitigate wildfires hazard and risks to community.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

Benedict Tarr
Professional Experience

Pennsylvania Public Utility Commission, Harrisburg, PA, February 2017 – Present
Electrical Engineer Safety Inspector

- Regulated electric utilities to ensure the safe delivery of utility services and safety accountability using engineering perspectives and methodologies.
- Advocate for vigorous enforcement of safety standards and investigate utility safety failures in proceedings where the Commission considers penalties.
- Conduct interviews during incident investigation in a way that yields valid and detailed information.
- Testify on the results of completed studies and findings at a formal hearing.
- Assists Administrative Law Judges on technical matters and provides assistance and advice on formal issues.
- Conduct an engineering review of safety-related plans and corrective actions proposed by utilities and established by the Commission.
- Develop data needs for analysis, prepare data requests from utilities, and analyze the data.
- Perform field inspections to assess utility compliance with safety standards.
- Examine utilities' safety inspection records and audit reports to ensure effective implementation of safety programs.
- Provide policy analysis and recommendations to the commission on a variety of regulatory issues related to utility safety, infrastructure projects, and general rate case proceedings.

AFL (Contractor), Philadelphia, PA, June 2013 – January 2017
Design/OSP Engineer

- Design and determine outside plant copper and fiber optic cable for existing AT&T facilities using appropriate tools such as ARES, OPED-JMS, DCP, and Mapview for U-verse, PBZ & FTTN.
- Obtain permits for an easement from the municipal cities' government for the U-verse Project.
- Design and development of grounding and bonding solutions to protect personnel and equipment.
- Prepare drawings for constructing new and existing fiber optics, cables, and conduits.
- Understand and read engineering prints to identify existing plant facilities.
- Performed QC on other engineering jobs and understood the bridged tap. Multiples and shotgun pairs.
- Coordinate with vendors and manufacturers and review technical documentation as required.

- Working together with electrical, civil designers and engineers, system protection, construction supervisors, and field personnel.
- Perform research and produce engineering drawings for underground structure/buried cable design of outside plant facilities for all types of projects.

PSEG Nuclear LLC, Hancock's Bridge, NJ, December 2008 – June 2013
Design/Nuclear Engineer

- Provide Design Engineering support for day-to-day activities at Hope Generating Station.
- Prepare, review, and/or update the configuration baseline document as required.
- Prepare, review, and/or update Design Basis Calculation as required.
- Prepare and review the Design Change Package as related to the Design Basis.
- Provide Design Engineering support as required during outages and plant evolutions.
- Performed engineering studies, technical analysis, and interpretation of data at Hope Creek Generating Station.
- Performed load flows, system simulations, and studies at Hope Creek Generating Station.
- Performed troubleshooting for electrical equipment and system communication database at Hope Creek Generating Station.
- Managed special Design Engineering Projects and provided technical assistance to field personnel and contractors.
- Check field conditions on the assigned projects and compare them to the latest revisions of drawings.
- Work with electrical, civil designers and engineers, system protection, construction supervisors, and field personnel on assigned project.
- Provide guidance and reviews of control and protection designs done by contractors.

AT&T, San Jose, CA, June 2007 – November 2008
Design/OSP Engineer

- Design of low, medium, and high voltage power distribution & transmission, including load flow, short circuit, grounding studies, breakers, transformer sizing, cable sizing, and switchgear.
- Prepare schematic and wire diagrams, protection & control schemes, grounding, lighting, cable trays, and conduit layout drawings.
- Field reviews of existing facilities to develop a conceptual design.
- Apply sound engineering judgment to create innovative solutions for the Lightspeed project.

- Determine the feeder routes for fiber and copper using existing conduits and aerial facilities.
- Design, provision, document, and direct Outside Plant Copper and Fiber Optic Cable (UG, Aerial, Buried) and manhole and conduit design.
- Support the design and engineering process by planning and preparing drawings for new construction, and removing or rearranging existing fiber optic and/or copper cables, and conduits.
- Works with outside agencies to obtain right-of-way approvals and coordinate projects with other utilities. Acquiring permits and or private easements.
- Read and understand highway/road prints, identify conflicts with existing outside plant facilities, and select the routing of lines and equipment required for work projects.

Sonic Electronic Company, Bensalem, PA, February 2001 – September 2003
Associate Engineering

- Responsible for the provision of the daily operation and support of the network.
- Perform other duties as requested, directed, or assigned.

Education

Temple University, Philadelphia, PA, 2007
Bachelor of Science in Electric Engineering

Professional Organizations

North American Young Generation in Nuclear (NA-YGN)

- An active member of the membership committee.

Institute of Electrical and Electronics Engineers (IEEE)

I&E Exhibit No. 5
Witness: Benedict Tarr

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Exhibit to Accompany

the

Direct Testimony

of

Benedict Tarr

Bureau of Investigation and Enforcement

Concerning:

MAKE SAFE PROGRAM

WITNESS: Nicole Howell

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated November 20, 2025
Docket No. R-2025-3057164

I&E-ES-1

Reference PPL Statement No. 17, page 8 where Ms. Howell describes how PPL's proposal promotes public safety:

A. Provide details on whether (and if so, how) PPL has conducted community outreach to educate agencies, customers, and property owners about downed power lines and gas leaks during a downed line incident.

B. Does PPL have a "Make Safe" procedure or line cover-up provision to help mitigate accidental electrical contact incidents within its operations area involving contractors and homeowners working near powerline? If yes:

Does PPL charge a fee for "make safe" requests from contractors and Homeowners?

If yes, how much is the fee? If not, how does PPL address the cost to carry out these requests?

How many "make safe" requests did PPL receive in the past 3 years?

What channels does PPL utilize for outreach and education of contractors and homeowners?

What is PPL's current budget to address this issue?

PPL Electric Response

PPL Electric conducts the following community outreach to educate agencies, customers and property owners about downed power lines.

WITNESS: Nicole Howell

Live Line Electrical Safety Exhibit

I&E-ES-2 The Company takes its mobile electrical safety exhibit across the service territory to teach first responders, contractors, businesses, school students and the public how to stay safe around electricity.

A. The exhibit is a scaled-down 7,200-volt electrical distribution system that was developed and built by employees. It features live electrical wires, utility poles, and transformers. The latest version of the exhibit is powered by batteries and incorporates safety lessons related to solar and battery power. The Company's trained employees use ladders, gloves, shovels and other tools in a controlled environment to show the spark, flames, smoke, and crackle that occurs when those items come in contact with live electrical lines.

B. Each year, PPL Electric provides over 100 demonstrations to First Responders, Contractors, trade school and at public events to educate attendees on electrical safety. In 2025, the exhibit made its first appearance at the Pennsylvania Farm Show. Joined by leaders from the PUC, the Department of Agriculture and PEMA, PPL Electric performed a demonstration in front of Farm Show attendees and a live audience on PPL Electric's Facebook account. Demonstrations are regularly documented across PPL Electric's social media channels and shared by the various involved organizations listed above.

Social Media

I&E-ES-3 Safety messaging, including downed wire safety, is abundant across PPL Electric's four main social media platforms – Facebook, Instagram, LinkedIn and X. Downed wire safety messaging is highlighted through posts about PPL Electric's Live Line Exhibit, National Theatre for Children show, storm preparedness/response messaging. This year, PPL Electric also created a video about staying safe around downed wires and shared across its channels.

WITNESS: Nicole Howell

Connect newsletter

I&E-ES-4 PPL Electric also communicates downed wire messaging through its monthly e-Connect and bimonthly print Connect newsletters. The print versions of these newsletters are included in customers' residential bills.

A. From June 2024 through July 2025, this messaging was included in five different issues, from preparing customers for potential hazards during winter storms to learning about the Live Line Exhibit. The Connect newsletters also highlighted overhead power line safety.

B. During scheduled vegetation maintenance activities, PPL Electric does assist customers by providing clearance of vegetation from the electric facilities to assist with private tree work.

C. PPL Electric does provide an option for customers and private tree services to accelerate vegetation clearance "make safe" requests outside of the routine maintenance program. Each request is quoted and provided to the customer prior to performing the work. Customers can choose to accelerate the work or wait until the scheduled maintenance interval.

PPL Electric does not separately track customers "make safe" requests.

D. PPL Electric regularly participates in on-site contractor / homeowners requested vegetation evaluations to discuss specific questions. For more general information and guidance, customers are provided with a fact sheet (in person) or are directed to the PPL Electric Line Clearing website.

Fact Sheet - https://pplelectric.com/site/-/media/PPLElectric/About-Us/Docs/DistributionVegMgmtBrochure.ashx

Website - https://pplelectric.com/site/More/About-Us/Reliability/Line-Clearing

E. The budget for this work is included within the vegetation maintenance program and is not separately tracked.

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated November 20, 2025
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I&E-ES-5 Reference PPL Statement No. 17 Page 8 regarding PPL's mitigation of wildfire risk:

A. Provide how many of these inspection locations have been targeted and are replanned to be completed for the next years.

B. Provide detailed information on PPL's mitigation measures aimed at reducing the likelihood of ignitions caused by electrical infrastructure in high fire risk areas, without relying on Public Safety Power Shutoff (PSPS).

C. Does PPL have a comprehensive wildfire mitigation drill plan that is conducted internally with first responders and communities to test and improve emergency response procedures?

If so, please provide detailed information about the drill exercises used to assess coordination and response to potential wildfires incidents.

WITNESS: Nicole Howell

PPL Electric

Response

A. All PPL Electric overhead distribution circuits are planned to be inspected and maintained within the next 5 years as part of its vegetation maintenance program.

B. PPL Electric's vegetation maintenance standard sets 15' of clearance around single phase conductor and 25' of clearance from ground to sky for multi-phase conductor. All necessary maintenance activities, including trimming, tree removal and brush control will be performed on overhead circuits, including high fire risk areas to address potential issues of ignition.

C. PPL Electric does maintain a comprehensive wildfire mitigation drill program that is exercised internally. This drill was designed to validate operational readiness, enhance interagency communication, and improve coordinated response to potential wildfire incidents.

PPL Electric conducted an enterprise-wide Wildfire Tabletop exercise involving all operating companies under the PPL Corporation title. This primarily promotes collaboration and operating company best practice sharing. The 2025 exercise included structured modules simulating Red Flag warnings, active wildfire conditions, and Public Safety Power Shutoff ("PSPS") decision making.

Each module includes internal debriefs and operating company breakout sessions to identify lessons learned and improvements. PPL Electric intends to keep the topic of Wildfire response in future routine exercise drills.

Exercise objectives include:

Operational Coordination: Evaluating internal processes and interdepartmental response procedures.

Operational Communications: Testing notification pathways during escalating wildfire risk.

Public Information & Warning: Practicing customer and community communication during PSPS considerations.

This exercise used scenario-based "injects" that progress from weather warnings to active fires near substations, transmission assets, and critical facilities.

They also incorporate social media monitoring, customer reports, EMS/fire scene coordination, and internal risk assessment tools.

PPL Electric wildfire exercises directly test operational procedures defined in:

Wildfire Mitigation Operations – OI 0152

SAF-400 Public Safety Power Shutoff (PSPS) Policy

Wildfire Fire Response Procedure | EU-ERP-1503

These documents outline the processes exercised during drills, including:

Activation of Wildfire Mitigation Operations based on risk levels

Escalation protocols for Red Flag Warnings

Interdepartmental strategy calls and cross-functional coordination

Use of checklists for PSPS evaluation and documentation.

D. PPL Electric has not done a proactive community safety outreach on emergency preparedness for wildfires.

I&E Statement No. 2-R
Witness: Christopher Keller

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Rebuttal Testimony

of

Christopher Keller

Bureau of Investigation & Enforcement

Concerning:

Maximum CAP Credits
Low-Income Usage Reduction Program
Hardship Fund

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INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Christopher Keller. My business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission (Commission) in the Bureau of Investigation & Enforcement (I&E) as a Fixed Utility Financial Analyst.

Q. ARE YOU THE SAME CHRISTOPHER KELLER WHO SUBMITTED THE DIRECT TESTIMONY CONTAINED IN I&E STATEMENT NO. 2 AND I&E EXHIBIT NO. 2?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my rebuttal testimony is to respond to the direct testimony of the Coalition for Affordable Utility and Energy Efficiency in Pennsylvania (CAUSE-PA) witness Patrick M. Cicero regarding his recommendations to eliminate PPL Electric Utilities Corporation's (PPL or Company) maximum Customer Assistance Program (CAP) credit limits and his alternative recommendation to increase its

maximum CAP credit limits by a minimum of 60% for each category of CAP customers and his recommendation to increase PPL's Low-Income Usage Reduction Program (LIURP) budget.[1] I will also respond to the direct testimony of the Commission on Economic Opportunity (CEO) witness Jennifer Warabak concerning her recommended increases to PPL's LIURP and Hardship Fund budgets.[2]

Q. DOES YOUR REBUTTAL TESTIMONY INCLUDE AN EXHIBIT?

A. Yes. I&E Exhibit No. 2-R contains schedules that support my rebuttal testimony.

RESPONSE TO CAUSE-PA WITNESS PATRICK CICERO

Q. SUMMARIZE MR. CICERO'S RECOMMEDNATION REGARDING MAXIMUM CAP CREDITS AND PPL'S LIURP BUDGET.

A. Mr. Cicero recommends that PPL be required to eliminate maximum CAP credit limits[3] and that any additional universal service costs as a result of removing the maximum CAP credit limit can be mitigated by recovering universal service costs to all rate classes[4] rather than from only residential customers, which is currently how universal service costs are recovered through the Universal Service Rider. Alternatively, Mr. Cicero recommends that if the Commission rejects his

[1] CAUSE-PA Statement No. 1.
[2] CEO Statement No. 1.
[3] CAUSE-PA Statement No. 1, p. 60, lines 4-5.
[4] CAUSE-PA Statement No. 1, p. 82, lines 15-18.

recommendation to eliminate maximum CAP credits, that the Company increase its maximum CAP credit limits by a minimum of 60% for each category of CAP customers to account for the proposed rate increase in this proceeding along with the increase in the default service rate over the past several years and should continue to increase its maximum CAP credit limits when there are any increases in default service and base rates in the future.[5]

Mr. Cicero's recommendation is based on allowing CAP customers to remain in PPL's CAP program as long as they continue to pay their CAP bill. Mr. Cicero also states that more than 15% of CAP customers reach their max CAP credits prior to the end of the year, which limits the program's ability to provide affordable bills resulting in an increase in service termination of CAP customers.[6]

Additionally, Mr. Cicero recommends the Company increase its LIURP budget by 20% or $2,400,000. Mr. Cicero states that his recommendation is based on PPL currently not sufficiently meeting its low-income customers' need for LIURP services prior to any rate increase resulting from the instant base rate proceeding. Mr. Cicero states that of the 108,875 customers that meet the LIURP eligibility criteria, PPL served an approximate annual average of 3,757 households between July 2023 and June 2025. Mr. Cicero states that to address the nearly 97% [({108,875 – 3,757} ÷ 108,875) x 100] shortfall, he recommends that the

[5] CAUSE-PA Statement No. 1, p. 60, line 21 through p. 61, line 12.
[6] CAUSE-PA Statement No, 1, p. 60, lines 5-10.

Commission require the Company to increase its annual LIURP budget by 20%, or $2,400,000.[7]

Q. WHAT IS MEANT BY THE TERM "CAP CREDIT"?

A. The term "CAP credit" is the difference between a customer's actual bill amount and the payment the CAP customer is required to pay (percentage of gross household income, average bill, or minimum payment). The difference between the two amounts is the CAP credit which is then recovered in rates from non-CAP residential customers.

Q. WHAT IS A "MAXIMUM CAP CREDIT"?

A. The "maximum CAP credit" is the maximum amount of CAP credit a customer can receive. After a customer reaches the maximum CAP credit, the customer is moved to PPL's OnTrack Budget Billing rate. The Commission has a Policy Statement that states that maximum CAP credits are established in each individual utility's Universal Service and Conservation Plan (USECP) proceeding.[8] The maximum CAP credit is a control feature in CAP programs to ensure effective and efficient use of captive non-CAP residential rate funds.

[7] CAUSE-PA Statement No. 1, pp. 75-77.
[8] 52 Pa. Code § 69.265(3)(v).

Q. WHAT MAXIMUM CAP CREDIT LIMITS ARE CURRENTLY APPROVED FOR PPL?

A. In PPL's Universal Service and Energy Conservation Plan, the Commission approved maximum CAP credit limits are as follows:[9]

Federal Poverty Level	Type	Maximum CAP Credits
0% to 50%	Electric Heat	$3,150
51% to 100%	Electric Heat	$2,500
101% to 150%	Electric Heat	$2,150
0% to 50%	Non-Electric Heat	$1,950
51% to 100%	Non-Electric Heat	$1,500
101% to 150%	Non-Electric Heat	$1,250

Q. DO YOU AGREE WITH MR. CICERO'S RECOMMENDATION TO REMOVE MAXIMUM CAP CREDIT LIMITS OR HIS ALTERNATE RECOMMENDATION TO INCREASE MAXIMUM CAP CREDITS BY A MINIMUM OF 60% FOR EACH CATEGORY OF CAP CUSTOMERS?

A. No.

[9] PPL Electric Utilities Corporation. Universal Service and Energy Conservation Plan (USECP), Revised March 13, 2013, p. 14.

Q. WHAT IS YOUR POSITION WITH RESPECT TO MR. CICERO'S RECOMMENDATIONS REGARDING THE ELIMINATION OF OR INCREASE TO MAXIMUM CAP CREDIT LIMITS?

A. I recommend Mr. Cicero's proposal to eliminate maximum CAP credit limits or alternatively to increase its maximum CAP credit limits by a minimum of 60% for each category of CAP customers be disallowed due to the impact of increased CAP costs to non-CAP customers, especially non-CAP low-income customers.

Q. HOW WOULD ADOPTION OF MR. CICERO'S RECOMMENDATION IMPACT NON-CAP CUSTOMERS?

A. Mr. Cicero's proposal to remove maximum CAP credit limits or his alternative recommendation to increase PPL's maximum CAP credit limits by a minimum of 60% for each category of CAP customers impacts all non-CAP residential customers as they will bear the increased CAP costs. The additional cost will be particularly burdensome for non-CAP low-income customers. Mr. Cicero states in his testimony that 31% of confirmed low-income customers and an estimated 23% of estimated low-income customers are enrolled in CAP.[10] This would mean that 69% of confirmed low-income customers and an estimated 77% of estimated low-income customers are *not* enrolled in CAP.

[10] CAUSE-PA Statement No. 1, p. 24.

Mr. Cicero's proposal to remove maximum CAP credit limits or increase maximum CAP credit limits by a minimum of 60% for each category of CAP customers would harm the vast majority of low-income customers as these customers would be required to pay more for the additional CAP credits for which they are not receiving any benefit. When considering proposed revisions to the current CAP policy statement, the Commission stated the following:

> Given the significant past increase in EDC universal service spending – and the anticipated increases in both EDC and NGDC universal spending through 2021 – the Commission is concerned that recovering CAP costs (as well as other universal service costs) from only residential ratepayers will continue to make electric and/or natural gas bills increasingly unaffordable for non-CAP customers, especially those with incomes between 151-200% of the FPIG.[11]

As shown above, the Commission expressed concern about low-income customers just above 150% of the federal income poverty level who are not eligible for CAP but are required to pay for increased CAP costs. I&E is similarly concerned about these non-CAP customers who will be required to pay for the unquantified additional CAP costs proposed by CAUSE-PA. Such costs will be especially burdensome for low-income customers who are not enrolled in CAP or customers who are just above the CAP eligibility requirements.

[11] 2019 Amendments to Policy Statement on Customer Assistance Program, 52 Pa. Code §§ 69.261–69.267. Final Policy Statement and Order, Docket No. M-2019-3012599, p. 93 (Order Entered November 5, 2019).

Q. IS THERE ANY ADDITIONAL GUIDANCE THAT SUPPORTS YOUR RECOMMENDATION?

A. Yes. 52 Pa. Code § 69.265(3)(v), which addresses control features to limit program costs, states: "*Maximum CAP credits. These will be established in individual utility USECP proceedings, if deemed appropriate*. If applied, CAP credit limits should consist of a tiered structure based on the household's [Federal Poverty Income Guidelines] level such that lower income households receive higher CAP credit limits."[12] Therefore, it is inappropriate to consider a change in maximum CAP credits in this base rate case proceeding as a USECP proceeding would allow consideration and evaluation of all other related programs and comments of all stakeholders and interested parties.

Q. DO YOU HAVE ANY COMMENTS REGARDING MR. CICERO'S RECOMMENDATION TO INCREASE LIURP FUNDING?

A. Yes. While I may not specifically agree with the dollar amount recommended by Mr. Cicero, I agree that an increase in the LIURP budget *may* be necessary. In response to CAUSE-PA-II-7,[13] PPL confirmed it has exhausted its LIURP budget for 2023 and 2024 with the 2025 information not being available at the time of the Company's response. Although I believe that issues such as changes to LIURP funding are best addressed in the Company's USECP proceeding, which would

[12] 52 Pa. Code § 69.265(3)(v) (emphasis added).
[13] I&E Exhibit No. 1-R, Schedule 1.

allow for comments from stakeholders and interested parties and the consideration and evaluation necessary of all universal service-related programs, I am not opposing an increase in LIURP funding in this proceeding. However, it is important to consider that any increase in LIURP funding needs to be balanced against Universal Service Rider (USR Rider) costs for other customers.

RESPONSE TO CEO WITNESS JENNIFER WARABAK

Q. SUMMARIZE MS. WARABAK'S RECOMMEDNATION REGARDING PPL'S LIURP BUDGET AND HARDSHIP FUND.

A. Ms. Warabak recommends that the Company increase its LIURP budget by $900,000. Ms. Warabak opines that the Company's current LIURP budget is insufficient to meet the need for LIURP services and that the proposed increase further exacerbates that deficiency. Additionally, Ms. Warabak contends that LIURP is unique to other universal service programs in that it is a preemptive measure for low-income customers rather than reactive to arrearages or other crises. Finally, Ms. Warabak's testimony suggests that a 7.5% [($900,000 ÷ $12,000,000) x 100] increase in the LIURP budget will result in progress in meeting the need for LIURP services in the Company's service territory.[14]

Ms. Warabak also recommends that the Company increase its annual contribution to the Hardship Fund by $500,000. Ms. Warabak's recommendation

[14] CEO Statement No. 1, pp. 6-9.

aims to address her concerns that low-income customers' ability to afford the Company's rate increase is made worse by general inflationary pressures.[15]

Q. DO YOU HAVE ANY COMMENTS REGARDING MS. WARABAK'S RECOMMENDATION TO INCREASE LIURP FUNDING?

A. Yes. Similar to my comments made to Mr. Cicero, while I may not specifically agree with the dollar amount recommended by Ms. Warabak, I agree that an increase in the LIURP budget *may* be necessary. Again, although I believe that issues such as changes to LIURP funding are best addressed in the Company's USECP proceeding, which would allow for comments from stakeholders and interested parties and the consideration and evaluation necessary of all universal service-related programs, I am not opposing an increase in LIURP funding in this proceeding. However, it is also important to consider that any increase in LIURP funding needs to be balanced against USR Rider costs for other customers.

Q. DO YOU HAVE ANY CONCERNS ABOUT MS. WARABAK'S RECOMMENDATIONS REGARDING THE HARDSHIP FUND?

A. Yes. I am not opposed to Ms. Warabak's recommendation to increase funding for hardship grants, however, I am concerned that Ms. Warabak does not explicitly state how her increase is to be funded. As the current program for hardship grants

[15] CEO Statement No. 1, p. 10, lines 16-22.

is primarily funded by shareholders and not recovered from ratepayers, I recommend that this should continue and that any increase to funding of hardship grants be funded entirely by the Company and its shareholders.

Q. DO YOU HAVE ANY FINAL COMMENTS ABOUT MR. CICERO'S AND MS. WARABAK'S DIRECT TESTIMONIES?

A. Yes. Due to the length, depth, and number of issues addressed in Mr. Cicero's and Ms. Warabak's direct testimonies, my lack of response to any topic or recommendation should not be interpreted as agreement with any of their recommendations.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes.

I&E Exhibit No. 2-R
Witness: Christopher Keller

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILTIES CORPORATION

Docket No. R-2025-3057164

Exhibit to Accompany

the

Direct Testimony

of

Christopher Keller

Bureau of Investigation and Enforcement

Concerning:

Maximum CAP Credits
Low-Income Usage Reduction Program
Hardship Fund

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA II-7

Please indicate from 2023 to date, disaggregated by year, as of the last day of the year, whether:

a) PPL exhausted its LIURP budget,
b) If such budget was not exhausted, indicate the number of dollars not spent;
c) If PPL's LIURP budget was exhausted, indicate the number of LIURP applicants that did not receive LIURP services despite having been found to be LIURP eligible.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

a) 2023 & 2024 – Yes. 2025 is ongoing.

b) 2023, 2024, and 2025 – N/A

c) PPL Electric does not have a limit on the number of customers who can apply or be deemed eligible for WRAP in a calendar year. Applications are accepted year-round. Eligible applicants' cases are prioritized based on the date of their completed application and program priorities, such as high usage thresholds and the possibility of exhausting CAP credits. The Company does not track the number of open jobs at the end of the year. If the LIURP budget is exhausted in any given year, approved applications carry over to the following year and remain at the same prioritization.

I&E Statement No. 1-SR
Witness: Zachari Walker

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Surrebuttal Testimony

of

Zachari Walker

Bureau of Investigation and Enforcement

Concerning:

OPERATING AND MAINTENANCE EXPENSES

STORM DAMAGE EXPENSE RIDER

RATE BASE

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INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Zachari Walker, and my business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission (Commission) in the Bureau of Investigation & Enforcement (I&E) as a Fixed Utility Financial Analyst.

Q. ARE YOU THE SAME ZACHARI WALKER WHO SUBMITTED I&E STATEMENT NO. 1 AND I&E EXHIBIT NO. 1?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony of PPL Electric Utilities Corporation (PPL Electric or Company) witnesses Dennis Urban Jr.,[1] Bethany Johnson,[2] Daniel Dane,[3] Katelyn Arnold,[4] Joseph Lookup,[5]

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1 PPL Electric Statement No. 2-R.
2 PPL Electric Statement No. 5-R.
3 PPL Electric Statement No. 6-R.
4 PPL Electric Statement No. 13-R.
5 PPL Electric Statement No. 16-R.

and Nicole Howell.[6] I also present I&E's updated position based on my updated recommended operating and maintenance (O&M) expense and rate base adjustments, and the updated adjustments of the other I&E witnesses identified below.

Q. DOES YOUR SURREBUTTAL TESTIMONY INCLUDE AN EXHIBIT?

A. Yes. I&E Exhibit No. 1-SR contains schedules that support my surrebuttal testimony. Additionally, I reference my direct testimony and accompanying exhibit as I&E Statement No. 1 and I&E Exhibit No. 1, respectively.

SUMMARY OF COMPANY'S UPDATED REQUEST

Q. PLEASE SUMMARIZE THE COMPANY'S UPDATED REQUESTED REVENUE INCREASE.

A. In rebuttal testimony, the Company opines that it can justify a higher revenue increase than originally requested of $386,221,000 to the updated claimed jurisdictional present rate revenues of $1,070,620,000 representing an overall revenue requirement of $1,456,841,000[7] due to errors identified in preparation of the Company's responses to OCA-I-1 and OCA-III-18.[8] However, PPL Electric is

[6] PPL Electric Statement No. 17-R.
[7] PPL Electric Rebuttal Exhibit No. 1, Schedule D-1.
[8] PPL Electric Statement No. 1-R, p. 2.

aware that it cannot receive an increase higher than the requested amount originally filed of $356,271,000.[9]

Q. SUMMARIZE YOUR RECOMMENDED ADJUSTMENTS TO THE COMPANY'S REBUTTAL POSITION.

A. The following table summarizes my updated recommended adjustments:

	PPL Electric FPFTY Claim	I&E Recommended Allowance	I&E Adjustment
O&M Expenses:			
Rate Case Expense	$741,000	$437,000	($304,000)
Storm Damage Expense	$3,779,000	$2,230,000	($1,549,000)
Bank Charges	$900,000	$512,000	($388,000)
Company Sponsorships	$28,000	$0	($28,000)
Membership Dues and Subscriptions	$2,000,000	$0	($2,000,000)
Vegetation Management Expense	$49,999,000	$34,420,000	($15,579,000)
Total O&M Adjustments			**($19,848,000)**
Rate Base:			
Capitalized Enhanced Rights-of-Way	$25,000,000	$0	($25,000,000)
Total Rate Base Adjustments			**($25,000,000)**

[9] PPL Electric Statement No. 1-R, pp. 2-3.

SUMMARY OF I&E'S OVERALL POSITION

Q. WHAT IS I&E'S UPDATED RECOMMENDED REVENUE REQUIREMENT?

A. I&E's recommended revenue requirement for PPL Electric is $1,368,742,000. This recommended revenue requirement represents an increase of $298,122,000 to the updated claim for present rate revenues of $1,070,620,000. This total recommended allowance incorporates my adjustments made in this testimony to O&M expenses, and those made in the surrebuttal testimony of I&E witnesses Christopher Keller[10] and Drew Breuning.[11]

An updated calculation of the I&E recommended revenue requirement is shown in the table below:

[10] I&E Statement No. 2-SR.
[11] I&E Statement No. 3-SR.

PPL Electric Utilities Corporation		TABLE I			
R-2025-3057164		INCOME SUMMARY			
	6/30/27 Proforma Present Rates	INVESTIGATION & ENFORCEMENT Adjustments	Present Rates	Allowances	Proposed
	$	$	$	$	$
Operating Revenue	1,070,620,000	0	1,070,620,000	298,121,693	1,368,741,693
Deductions:					
O&M Expenses	431,121,000	-27,000,001	404,120,999	4,978,632	409,099,631
Depreciation	324,156,000	0	324,156,000		324,156,000
Taxes, Other	64,973,000	-2,268,000	62,705,000	18,152,750	80,857,750
Income Taxes:					
Current State	-10,721,000	1,917,261	-8,803,739	19,909,299	11,105,560
Current Federal	-22,540,000	5,158,490	-17,381,510	53,567,013	36,185,503
Deferred Taxes	46,470,000	0	46,470,000		46,470,000
ITC	-15,000	0	-15,000		-15,000
Total Deductions	833,444,000	-22,192,250	811,251,750	96,607,694	907,859,444
Income Available	237,176,000	22,192,250	259,368,250	201,513,999	460,882,249
Measure of Value	5,820,790,000	-30,812,000	5,789,978,000	0	5,789,978,000
Rate of Return	4.07%		4.48%		7.96%

RATE CASE EXPENSE

Q. SUMMARIZE YOUR RECOMMENDATION FOR RATE CASE EXPENSE IN DIRECT TESTIMONY.

A. I recommended a normalized annual allowance of $437,000 for rate case expense, based on adjusting the normalization period to match the historic average base rate case filing frequency of 61 months as determined by the filing data of this rate proceeding and that of the Company's three most recent rate cases. My recommendation is consistent with the Commission's emphasis on the importance of considering the utility's historic rate case filing frequency when determining the normalization period of rate case expenses. My recommended rate case expense

allowance of $437,000 represented a reduction of $304,000 ($741,000 - $437,000) to the Company's claim for rate case expense.[12]

Q. DID ANY WITNESSES RESPOND TO YOUR RECOMMENDATION?

A. Yes. PPL Electric witnesses Bethany Johnson[13] and Daniel Dane[14] disagree with my recommendation.

Q. SUMMARIZE PPL ELECTRIC WITNESS JOHNSON'S RESPONSE.

A. Ms. Johnson states that using a three-year normalization period for rate case expense is proper because it aligns with when the Company expects to file its next rate case and for the reasons stated in PPL Electric witness Dane's rebuttal testimony.[15]

Q. SUMMARIZE PPL ELECTRIC WITNESS DANE'S RESPONSE.

A. Mr. Dane opines the Company's proposed three-year normalization is reasonable as that is PPL Electric's anticipated filing frequency and for the reasons explained by PPL Electric witness Johnson. PPL Electric witness Dane also contends that if the most recent filing is excluded and a longer normalization period is used, that

[12] I&E Statement No. 1, pp. 6-8.
[13] PPL Electric Statement No. 5-R, pp. 28-29.
[14] PPL Electric Statement No. 6-R. pp. 23-26.
[15] PPL Electric Statement No. 5-R, pp. 28-29.

modified historical filing frequency matches the Company's proposed normalization period.[16]

Q. WHAT IS YOUR RESPONSE TO THE PPL ELECTRIC WITNESSES' TESTIMONY CONCERNING RATE CASE EXPENSE?

A. The normalization period granted in PPL Electric's 2012 base rate case is the textbook case for why using the historic filing frequency rather than an anticipated future filing date to determine the normalization period is necessary to protect ratepayers from over-recovery of rate case expense. Additionally, I pointed to numerous recent cases in my direct testimony where the Commission ruled in favor of actual historic filing frequency to determine a proper rate case expense allowance.[17]

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR RATE CASE EXPENSE?

A. No. I continue to recommend an allowance of $437,000 for rate case expense representing a reduction of $304,000 ($741,000 - $437,000) to the Company's claim.

[16] PPL Electric Statement No. 6-R, pp. 24-26.
[17] I&E Statement No. 1, pp. 8-10.

STORM DAMAGE EXPENSE AND RIDER

Q. SUMMARIZE YOUR RECOMMENDATION FOR STORM DAMAGE EXPENSE IN DIRECT TESTIMONY.

A. I recommended the following: (1) that the Commission deny the Company's proposal to include non-reportable storm-related expenses of $10,500,000 in the Storm Damage Expense Rider (SDER), and instead continue to allow these expenses to be recovered through base rates; (2) that the Commission require the Company to clarify the language in the tariff regarding a mandatory three-year recovery period for major storms to accurately indicate that this recovery period only applies to storms recovered via the SDER, and not residual balances when the SDER resets to zero in a base rate proceeding; (3) that the Commission require the Company to use its historical filing frequency to determine the appropriate amortization period, 61 months, and the reasonable total expense level for recovery of the $11,336,000 expenses in excess of the SDER cap representing an annual amortization expense over the SDER cap of $2,230,000; (4) an annual allowance of $1,622,000 related to the February 2024 storm for the amortized expenses included in the SDER; (5) that the reportable storm expenses included in the SDER be capped at $22,006,000, which is the result of combining the three-year historical average of reportable expenses, of $18,154,000, my recommended annual amortized amount for the expense over the SDER cap, of $2,230,000, and my recommended annual amortized expense allowance for the February 2024 storm damage expenses, of $1,622,000 – resulting in my recommended reduction

of $9,994,000 to the Company's fully projected future test year (FPFTY) storm damage expense claim in base rates; and (6) that the Commission require PPL Electric to remove the added language from its tariff that states, "[t]he Company will consider storm damage expenses exceeding 5% of annual distribution net income as extraordinary for SDER recovery purposes."[18]

My recommendations were based on setting an appropriate SDER baseline for reportable storm expenses, capped at $22,006,000, that considered the effects of hardening the distribution system from PPL Electric's capital spending increase to its Long-Term Infrastructure Improvement Plan, but did not afford the Company guaranteed dollar-for-dollar recovery of expenses related to routine storm conditions. Additionally, my recommendations did not affect the Company's opportunity to request recovery of future expenses in excess of 3% of the SDER cap and residual major storm amortizations in a future rate case. Finally, removing the added language from the tariff prevents large single-year rider recovery of storm damage expenses that would currently be designated major storms subject to the three-year rider recovery period.[19]

[18] I&E Statement No. 1, pp. 12-15; PPL Electric Exhibit GEO-1, p. 369.
[19] I&E Statement No. 1, pp. 15-16.

Q. DID ANY WITNESSES RESPOND TO YOUR RECOMMENDATIONS?

A. Yes. PPL Electric witnesses Bethany Johnson,[20] Daniel Dane,[21] Katelyn Arnold,[22] and Joseph Lookup[23] disagree with my recommendations.

Q. SUMMARIZE PPL ELECTRIC WITNESS JOHNSON'S RESPONSE.

A. Ms. Johnson disagrees with my recommended alternate amortization period and recommends that the Commission should use the previously approved three-year amortization period for expenses related to major and extraordinary storm events for expenses over the SDER cap.[24]

Q. SUMMARIZE PPL ELECTRIC WITNESS DANE'S RESPONSE.

A. Mr. Dane disagrees with my recommendation to use the historical three-year average storm damage expense to determine the SDER baseline. Next, he opines that the Company's proposal to include expenses for non-reportable storms of $10,500,000 in the SDER mechanism would allow for more timely recovery of storm-related expenses. Additionally, Mr. Dane states that including the expenses for non-reportable storms in the SDER mechanism provides the Company with financial flexibility and reduces the risk of regulatory lag. Finally, he states that the Company disagrees with my recommendation to recover storm-related

[20] PPL Electric Statement No. 5-R, p. 29.
[21] PPL Electric Statement No. 6-R, pp. 30-33.
[22] PPL Electric Statement No. 13-R, pp. 10-18.
[23] PPL Electric Statement No. 16-R, p. 44.
[24] PPL Electric Statement No. 5-R, p. 29.

expenses that exceed the 3% SDER cap over an amortization period matching the historic filing frequency of 61 months. Instead, he recommends the expenses be amortized over the Company's three-year amortization period based on the anticipated rate case interval rather than my recommended historic filing frequency.[25]

Q. SUMMARIZE PPL ELECTRIC WITNESS ARNOLD'S RESPONSE.

A. Ms. Arnold disagrees with my recommendation that the Commission deny the Company's proposal to include non-reportable storm damage expenses of $10,500,000 for recovery in the SDER mechanism, asserting that the volatility of the number of non-reportable storms and the associated costs warrants inclusion in the SDER. She also notes that allowing the non-reportable storm costs to be eligible for the SDER ensures that customers pay for the actual costs incurred.[26]

She also opposes my reasoning that the Company's investment in system hardening should mitigate the need for some of PPL Electric's proposed increase, claiming that the system improvements do not eliminate storm damage expense.[27]

She also spends a significant amount of time stating her concerns where she mischaracterized the method I used to calculate the SDER baseline in my direct

[25] PPL Electric Statement No. 6-R, pp. 29-33.
[26] PPL Electric Statement No. 13-R, p. 10.
[27] PPL Electric Statement No. 13-R, p. 11.

testimony,[28] which I will generally address in my response to her and the other Company witnesses regarding the SDER below.

Lastly, she disagrees with my recommendation that the Commission deny the Company's proposed revision to the SDER tariff regarding the consideration of storm damage expenses exceeding 5% of annual distribution net income to be extraordinary for SDER recovery purposes, stating that the proposed addition adds clarity for what costs are eligible for recovery through the SDER.[29]

Q. SUMMARIZE PPL ELECTRIC WITNESS LOOKUP'S RESPONSE.

A. Mr. Lookup disagrees with my reasoning that hardening the Company's distribution system would result in less storm damage expenses to be incurred and would thus make the amount of the Company's proposed increase to the SDER baseline unreasonable.[30]

Q. WHAT IS YOUR RESPONSE REGARDING STORM DAMAGE EXPENSES?

A. It is inappropriate to recover storm damage expenses for non-reportable storms through the SDER mechanism. As stated in my direct testimony, the Company's proposal to include expenses of $10,500,000 for non-reportable storms in the SDER guarantees PPL Electric dollar-for-dollar recovery on routine O&M

[28] PPL Electric Statement No. 13-R, pp. 13-16.
[29] PPL Electric Statement No. 13-R, p. 18.
[30] PPL Electric Statement No. 16-R, p. 44.

expenses, which the SDER was never intended to provide. Guaranteed recovery of routine expenses mitigates the normal risk of doing business. If the Commission were to approve the inclusion of expenses for non-reportable storms in the SDER baseline, this potentially opens a pathway to create additional riders to guarantee dollar-for-dollar recovery of other routine O&M expenses. PPL Electric, like all other Pennsylvania jurisdictional utilities, is given the opportunity to recover reasonable and prudent expenses, not a guarantee to recover all expenses.

Based on Ms. Arnold's expanded explanation of the SDER mechanism, I am withdrawing my recommended SDER baseline adjustment and accepting the Company's claim of $32,000,000 for storm damage expense for reportable storms. However, I continue to recommend that the $11,336,000[31] for SDER-eligible storm costs incurred in excess of the SDER cap be amortized over the historic filing frequency of 61 months. Thus, my recommended annual amortization for these costs incurred in excess of the SDER cap is $2,230,000 [($11,336,000 ÷ 61 months) x 12 months] which represents a reduction of $1,549,000 ($3,779,000[32] - $2,230,000) to the Company's FPFTY amortized expense claim.

Regarding my recommended changes to the language of the SDER tariff, I accept the Company's revisions except for the language that has been added in conjunction with the Company's recommendation to recover non-reportable storm

[31] PPL Electric Volume VII, Schedule D-9.
[32] PPL Electric Volume VII, Schedule D-9.

expenses through the SDER mechanism for the reasons stated above. Therefore, I recommend the following for the SDER tariff language: (1) that "Storm damage expenses form non-reportable storms will be recovered through base rates and not through the SDER" be restored;[33] (2) that "and non-reportable storms" be removed;[34] (3) that "42,500,000, consisting of: (1) $" be removed;[35] (4) that "; and (2) $10,500,000, which for purposes of this SDER constitutes the amount of expense from non-reportable storms currently recovered through base rates. The Company will consider storm damage expenses exceeding 5% of its annual distribution net income as extraordinary for SDER recovery purposes" be removed;[36] (5) that "and non-reportable storms" be removed;[37] (6) that "42,500" be replaced with "32,000";[38] and (7) that "42,500" be replaced with "32,000".[39]

Lastly, given Mr. Lookup's testimony stating that while storm hardening work does mitigate the impacts of storms, it does not demonstrate that the Company's SDER is unreasonable or unnecessary,[40] it will be important to reevaluate the base rate O&M expense level for reportable storms over the coming period to see what effect the Company's storm hardening efforts have on the reportable storm damage expense levels.

33 PPL Electric Exhibit GEO-1, p. 367.
34 PPL Electric Exhibit GEO-1, p. 369.
35 PPL Electric Exhibit GEO-1, p. 369.
36 PPL Electric Exhibit GEO-1, p. 369.
37 PPL Electric Exhibit GEO-1, p. 377.
38 PPL Electric Exhibit GEO-1, p. 377.
39 PPL Electric Exhibit GEO-1, p. 377.
40 PPL Electric Statement No. 16-R, p. 44.

BANK CHARGES

Q. SUMMARIZE YOUR RECOMMENDED ALLOWANCE FOR BANK CHARGES IN YOUR DIRECT TESTIMONY.

A. I recommended an allowance of $512,000 based on the Company's three-year historical net average of the annual fiscal year bank charges incurred and bank credits received since the Company did not fully support its FPFTY bank charges expense claim. Using the three-year historical average of the net bank charges produced a more reasonable expense level than the Company's FPFTY claim.

Using this three-year average produced my recommended allowance for bank charges expense of $512,000, or a reduction of $388,000 ($900,000 - $512,000) to the Company's claim.[41]

Q. DID ANY WITNESS RESPOND TO YOUR RECOMMENDATION FOR BANK CHARGES?

A. Yes. PPL Electric witness Dennis Urban, Jr. disagrees with my recommendation.[42]

Q. SUMMARIZE PPL ELECTRIC WITNESS URBAN'S RESPONSE.

A. Mr. Urban clarifies that the Company's bank charges claim is based on the prior year's fees, adjusted for applicable increases in volume and fees. Additionally, he provides a list of the payees and the forecasted amount for each payee in the

[41] I&E Statement No. 1, pp. 18-19.
[42] PPL Electric Statement No. 2-R, p. 5.

Company's future test year (FTY) and FPFTY claims. Lastly, he states that PPL Electric's bank charges claim is derived from the necessity of the forward-looking nature of ratemaking, contending that a simple three-year average of historic data is not always the best method to estimate expense levels.[43]

Q. WHAT IS YOUR RESPONSE TO MR. URBAN'S CONCERNING BANK CHARGES?

A. Mr. Urban does not provide support for the increased bank charges, instead he only provides a list of estimates he used for each bank to derive his FTY claim.[44] The FTY claim is an increase of over 35% [($850,097 - $629,000[45]) ÷ $629,000] above the HTY claim. An increase in an expense of over 35% without detailed support is unacceptable; therefore, a simple three-year average of historic data provides a more appropriate allowance for future expenses.

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR BANK CHARGES?

A. No. I continue to recommend using a three-year average of the Company's historical bank charges expense, an allowance of $512,000, or a reduction of $388,000 ($900,000 - $512,000) to the Company's claim.

[43] PPL Electric Statement No. 2-R, p. 5.
[44] PPL Electric Exhibit DAU-4R.
[45] I&E Statement No. 1, p. 19.

COMPANY SPONSORSHIPS

Q. SUMMARIZE YOUR RECOMMENDATION FOR COMPANY SPONSORSHIPS IN YOUR DIRECT TESTIMONY.

A. I recommended the entire $28,000 claim be disallowed based on PPL Electric's company sponsorships not being necessary for the safe and reliable provision of distribution service, that they contain funds for political advertising, and that they include charitable contributions that ratepayers should not be required to fund. Therefore, I recommended the entire $28,000 claim for company sponsorships expense be disallowed for ratemaking purposes.[46]

Q. DID ANY WITNESS RESPOND TO YOUR RECOMMENDATION?

A. Yes. PPL Electric witness Dennis Urban, Jr. states he is not opposed to accepting my recommendation.[47]

Q. WHAT IS YOUR RESPONSE TO MR. URBAN CONCERNING COMPANY SPONSORSHIPS?

A. While Mr. Urban stated that he does not oppose my recommendation, it is not apparent where that adjustment is made to the Company's O&M expenses. Therefore, I continue to recommend the entire $28,000 company sponsorships expense claim be disallowed for ratemaking purposes.[48]

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[46] I&E Statement No. 1, pp. 20-24.
[47] PPL Electric Statement No. 2-R, pp. 6-7.
[48] PPL Electric Statement No. 2-R, p. 7.

MEMBERSHIP DUES AND SUBSCRIPTIONS

Q. SUMMARIZE YOUR RECOMMENDATION FOR MEMBERSHIP DUES AND SUBSCRIPTIONS IN DIRECT TESTIMONY.

A. I recommended disallowance of the entire $2,800,000 membership dues and subscriptions claim based on: (1) the lack of clarity for what was included in the Company's FPFTY claim; and (2) the items included could not be confirmed to be necessary for the provision of safe and reliable service to ratepayers.[49]

Q. DID ANY WITNESS RESPOND TO YOUR RECOMMENDATION?

A. Yes. PPL Electric witnesses Dennis Urban, Jr.[50] and Daniel Dane[51] disagree with my recommendation.

Q. SUMMARIZE PPL ELECTRIC WITNESS URBAN'S RESPONSE.

A. First, Mr. Urban states that the Company's actual FPFTY membership dues and subscriptions claim is approximately $2,000,000 due to the correction of an $800,000 error.[52] He maintains that the remainder of the Company's claim is supported by the historic data provided.[53] He suggests that, while he does not agree with using this method to determine the reasonable expense level, a simple three-year average would at least provide an amount of approximately $1,700,000

[49] I&E Statement No. 1, p. 25.
[50] PPL Electric Statement No. 2-R, pp. 8-9.
[51] PPL Electric Statement No. 5-R, p. 14.
[52] PPL Electric Statement No. 5-R, p. 8.
[53] PPL Electric Statement No. 5-R, p. 8.

for membership dues and subscriptions.[54] Lastly, Mr. Urban notes that the approximately $98,492 in fees paid to the Pennsylvania Chamber of Business and Industry for the HTY and the previous two years does not warrant the disallowance of the entire membership dues and subscriptions claim.[55]

Q. SUMMARIZE PPL ELECTRIC WITNESS DANE'S RESPONSE.

A. Mr. Dane insists that the membership dues and subscription expense claim is necessary for safe and reliable distribution service and is supported by the historical data provided as it represents the level of cost the Company reasonably expects to incur in the FPFTY.[56]

Q. WHAT IS YOUR RESPONSE CONCERNING THE COMPANY'S MEMBERSHIP DUES AND SUBSCRIPTIONS CLAIM?

A. The Company did not produce additional support for its membership dues and subscriptions claim. It is the responsibility of the Company to provide support for the expenses it claims are incurred prudently and are reasonable to include for ratemaking purposes. Therefore, since the membership dues and subscriptions expense claim remains unsupported, I recommend the entire claim be disallowed for ratemaking purposes.

[54] PPL Electric Statement No. 2-R, p. 8.
[55] PPL Electric Statement No. 2-R, pp. 8-9.
[56] PPL Electric Statement No. 6-R, p. 14.

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION?

A. Yes. I have updated my recommendation to disallow the Company's entire updated membership dues and subscriptions claim of $2,000,000 for ratemaking purposes.

VEGETATION MANAGEMENT EXPENSE

Q. SUMMARIZE YOUR RECOMMENDATION FOR VEGETATION MANAGEMENT EXPENSE.

A. I recommended an allowance of $34,420,000, or a reduction of $15,579,000 ($49,999,000 - $34,420,000) to the Company's claim based on: (1) PPL Electric's lack of support for its vegetation management expense claim; (2) an estimate of the reasonable vegetation management expense level using the three-year historical average of the annual fiscal year vegetation management expense incurred; and (3) it being supported by the Company's various integrated vegetation management (IVM) techniques, including herbicide application and aerial Light Detection and Ranging (LiDAR) inspections, that reduce the frequency of readdressing vegetation overgrowth in the same areas.[57]

I also noted that, if the Commission allows the Company to capitalize the first removal of hazard and danger trees after the acquisition of the additional rights as part of the Company's acquisition of off right-of-way (Off-ROW)

[57] I&E Statement No. 1, pp. 27-28.

program proposal, then it is unreasonable to suggest that the Company's vegetation management expense will increase drastically.[58]

Q. DID ANY WITNESSES RESPOND TO YOUR RECOMMENDATION?

A. Yes. PPL Electric witnesses Daniel Dane[59] and Nicole Howell[60] disagree with my recommendation.

Q. SUMMARIZE PPL ELECTRIC WITNESS DANE'S RESPONSE.

A. Mr. Dane opines that my recommendation does not adequately fund the Company's vegetation management program because the three-year historical average is not forward-looking and does not account for incremental drivers. He further asserts that my recommendation would lead to delaying work and risk potential cost increases in other expenses. Finally, Mr. Dane recommends the Commission reject my recommendation and rely on the Company's cost estimates for PPL Electric's vegetation management expenses.[61]

Q. SUMMARIZE PPL ELECTRIC WITNESS HOWELL'S RESPONSE.

A. Ms. Howell states that my recommendation to use a historical three-year average would not adequately fund the Company's vegetation management plan and is not

[58] I&E Statement No. 1, p. 28.
[59] PPL Electric Statement No. 6-R, pp. 34-36.
[60] PPL Electric Statement No. 17-R, pp. 2-4.
[61] PPL Electric Statement No. 6-R, pp. 34-36.

a reasonable method to determine the FPFTY vegetation management expense level. She also states my recommendation is inaccurate because the Company only performs LiDAR data collection on its transmission system and its herbicide application is not as effective as I suggest it is.[62] Finally, she disagrees with my opposition to the Company's FPFTY proposal to capitalize the first removal of hazard and danger trees after the acquisition of enhanced rights-of-way (ROW) of $25,000,000, opining that while the Company is not constructing new facilities, these costs will yield significant reliability improvements.[63]

Q. WHAT IS YOUR RESPONSE TO THE COMPANY WITNESSES' TESTIMONY CONCERNING VEGETATION MANAGEMENT EXPENSE?

A. Mr. Dane's argument that using a forward-looking approach for vegetation management expense could be plausible had the Company provided support for its claim. Absent that support, it is not possible to determine whether the claim is reasonable. Given that vegetation management is necessary to provide safe and reliable distribution service, and in lieu of other support, using the three-year historical average produces a reasonable expense level for vegetation management expense.

[62] PPL Electric Statement No. 17-R, pp. 2-3.
[63] PPL Electric Statement No. 17-R, pp. 4-5.

Contrary to Ms. Howell's rebuttal testimony, her direct testimony identifies LiDAR as one of the methods used to model vegetation risk presence and tree conditions/risk system wide.[64] It stands to reason that the Company would implement this technology when addressing the vegetation management for the enhanced ROW rights, which initially may not be fully accessible. With respect to herbicides, Ms. Howell's own testimony supports my recommendation that among the Company's other IVM techniques, herbicide application is effective in incrementally decreasing the frequency of addressing the same areas.[65]

Regarding PPL Electric's proposal to capitalize the first removal of $25,000,000 for enhanced ROW rights, as OCA witnesses Morgan[66] and Hoyt[67] referenced in their direct testimony, this is inconsistent with the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts, Electric Plant Instructions, 7. *Land and Land Rights*, Paragraph A, which states, "[d]o not include in the accounts for land and land rights and rights-of-way costs incurred in connection with first clearing and grading of land and rights-of-way and the damage costs associated with the construction and installation of plant."[68] Therefore, I recommend the Commission disallow the Company's proposal to

64 PPL Electric Statement No. 17, p. 13.
65 PPL Electric Statement No. 17-R, p. 3.
66 OCA Statement No. 1, pp. 28-29.
67 OCA Statement No. 5, p. 96.
68 eCFR :: 18 CFR Part 101 -- Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act, p. 28, accessed January 28, 2026.

capitalize the FPFTY claim for the first removal of hazard and danger trees after the acquisition of the enhanced ROW of $25,000,000.

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR VEGETATION MANAGEMENT EXPENSE?

A. Yes. First, I continue to recommend an allowance of $34,420,000, or a reduction of $15,579,000 ($49,999,000 - $34,420,000) to the Company's vegetation management expense claim since no additional support or explanation for the Company's increase has been provided and for the reasons addressed next.

However, I am presenting an updated recommendation that the Commission disallow the entire capitalized FPFTY claim for the first removal of hazard and danger trees after the acquisition of the enhanced ROW of $25,000,000. This FPFTY claim[69] is inconsistent with FERC's electric plant instructions as stated above.

ADDITIONAL RECOMMENDATIONS

Q. DID YOU HAVE ANY OTHER RECOMMENDATIONS?

A. Yes. I recommended that the Commission require the Company to provide the breakdown of its supporting schedules and standard data requirements to the jurisdictional distribution level with the original filing in all future proceedings.

[69] PPL Electric Statement No. 17-R, p. 14.

Doing so is in the public interest as it will reduce the cost of legal fees for the parties' attorneys to handle and disseminate discovery questions, it will reduce the time of all parties' witnesses preparing, evaluating, and responding to discovery questions, and it ensures I&E's, and all other parties', ability to analyze all utility claims at the granular level. Ultimately, I&E's analysis must balance the interests of the ratepayers, the regulated utility, and the regulated community as a whole, but this cannot be done without full evaluation of the accuracy and reasonableness of PPL Electric's claims at the jurisdictional level.

Q. DID ANY WITNESS RESPOND TO YOUR RECOMMENDATION?

A. Yes. PPL Electric witness Bethany Johnson responded to my recommendation.[70]

Q. SUMMARIZE PPL ELECTRIC WITNESS JOHNSON'S RESPONSE.

A. PPL Electric witness Johnson states: (1) that the Commission adopted revised filing requirements which the Company anticipates using in a subsequent rate case; and (2) that PPL Electric will consider my recommendation in future base rate proceedings to the extent that it does not violate compliance with those regulations.[71]

[70] PPL Electric Statement No. 5-R, p. 30.
[71] PPL Electric Statement No. 5-R, p. 30.

Q. WHAT IS YOUR RESPONSE TO MS. JOHNSON'S TESTIMONY CONCERNING THE REVENUE REQUIREMENT CALCULATION PRESENTATION?

A. The importance of having jurisdictional distribution level supporting data was reinforced in the preparation of surrebuttal testimony in the instant proceeding. PPL Electric witness Dennis Urban, Jr. provided the Company's cash working capital (CWC) calculation in Exhibit DAU-2R, Schedule C-4 to accompany his rebuttal testimony, but did not provide a breakdown of the jurisdictional calculation.[72] In order to properly incorporate I&E's recommended O&M adjustments into the Company's jurisdictional CWC calculation, I&E witness Christopher Keller was required to submit additional discovery requesting that data.[73] This example illustrates how the lack of jurisdictional distribution level supporting data can jeopardize the quality of the evaluation of the Company's claims, especially under the shortened surrebuttal testimony preparation timeline.

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION REGARDING THE PRESENTATION OF THE REVENUE REQUIREMENT CALCULATION?

A. No. I continue to recommend that the Commission require PPL Electric to provide the breakdown of its supporting schedules and standard data requirements

[72] PPL Electric Exhibit DAU-2R, Schedule C-4, pp. 1-5.
[73] I&E Exhibit No. 2-SR, Schedule 1, pp. 1-7.

at the jurisdictional distribution level with the original filing in all future proceedings. There is no indication that my recommendation would contradict any of the revised filing requirements, nor would it be burdensome for the Company to do so. This would ensure that other parties, including I&E, can review and evaluate the Company's claims accurately and efficiently, which is in the best interest of the Company, the other parties, and the ratepayers.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A. Yes.

I&E Exhibit No. 1-SR
Witness: Zachari Walker

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Exhibit to Accompany

the

Surrebuttal Testimony

of

Zachari Walker

Bureau of Investigation and Enforcement

Concerning:

OPERATING AND MAINTENANCE EXPENSES

STORM DAMAGE EXPENSE RIDER

RATE BASE

COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET, HARRISBURG, PA 17120

BUREAU OF
INVESTIGATION
&
ENFORCEMENT

January 26, 2026

Via Electronic Mail

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Re: Pennsylvania Public Utility Commission v.
PPL Electric Utilities Corporation
Docket No. R-2025-3057164
I&E Interrogatories

Dear Counsel:

Enclosed please find the Bureau of Investigation and Enforcement's (I&E) **Interrogatories RE Set VII (no. 1) – Keller** in the above-captioned proceeding. Please restate each Interrogatory before responding and start each Interrogatory and response on a separate page. The responses should identify the responding person(s).

The responses to these Interrogatories are due within five (5) calendar days of service. Please provide your responses via email to mpodskoch@pa.gov and adawilliam@pa.gov.

Copies are being served on parties per the attached Certificate of Service. Should you have any questions, please do not hesitate to contact me.

Sincerely,

Michael Podskoch

Michael A. Podskoch, Jr.
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MAP/ac
Enclosures

cc: Matthew L. Homsher, Secretary (*Cover Letter and Certificate of Service only – via e-file*)
Per Certificate of Service

Instructions For Answers To Bureau of Investigation and Enforcement Interrogatories

1. These Bureau of Investigation and Enforcement (I&E) Interrogatories shall be deemed to be continuing. The Respondent is obliged to change, supplement and correct all answers to these interrogatories to conform to reasonably available information, including such information as becomes available to the Respondent after answers are filed.

2. Each answer should first restate the question asked and should also identify the person(s) supplying the information that constitutes any and all portions of the subject answer. If more than one person is listed, the primary sponsoring witness, for purposes of potential cross-examination at hearing, should be specifically identified.

3. All requested information within the knowledge, possession, control or custody of Respondent or that which may be reasonably ascertained by Respondent is to be provided. Specific references to the company or corporate name(s) or "the Company," or "you," as used herein includes agents, employees or other representatives.

4. As used herein, the word "document" or "workpaper" includes, but is not limited to, the original and/or all copies of memoranda, reports, books, manuals, instructions, directives, records, forms, notes, letters, notices, confirmations, telegrams, pamphlets, notations of any sort concerning conversations, telephone calls, e-mail messages, meetings or other communications, bulletins, transcripts, diaries, analyses, summaries, correspondence and enclosures, circulars, opinions, studies, investigations, questionnaires and surveys, worksheets, and all drafts, preliminary versions, alterations, modifications, revisions, changes, amendments and written comments concerning the foregoing, in whatever form, stored or contained in or on whatever medium including electronic hard disks, floppy disks, CD, internet resources and/or magnetic media.

BUREAU OF INVESTIGATION AND ENFORCEMENT INTERROGATORIES

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Set VII

Analyst: Christopher Keller

I&E-RE-VII-1 Reference PPL Exhibit DAU-2R, pp. 7-12 concerning cash working capital. Provide updated Historic 1, Schedule C-4, Future 1, Schedule C-4, and Fully Projected Future 1, Schedule C-4 for PPUC Jurisdictional in Excel format with formulas intact to reflect changes in rebuttal testimony.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

CERTIFICATE OF SERVICE

I hereby certify that I am serving the foregoing **Interrogatories** dated January 26, 2026, in the manner and upon the persons listed below:

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Pennsylvania Public Utility Commission
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I&E Statement No. 2-SR
Witness: Christopher Keller

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Surrebuttal Testimony

of

Christopher Keller

Bureau of Investigation & Enforcement

Concerning:

Operating and Maintenance Expenses
Taxes Other Than Income
Cash Working Capital

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INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Christopher Keller. My business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission (Commission) in the Bureau of Investigation & Enforcement (I&E) as a Fixed Utility Financial Analyst.

Q. ARE YOU THE SAME CHRISTOPHER KELLER WHO SUBMITTED THE DIRECT TESTIMONY CONTAINED IN I&E STATEMENT NO. 2 AND I&E EXHIBIT NO. 2?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony of PPL Electric Utilities Corporation (PPL or Company) witnesses Dennis A. Urban,

Jr,[1] Daniel S. Dane,[2] Andrew Elmore,[3] Katelyn Arnold,[4] Lisa Norden,[5] Jason Hunt,[6] Sharon Leskowsky,[7] and Vincent Poplaski.[8]

Q. DOES YOUR SURREBUTTAL TESTIMONY INCLUDE AN EXHIBIT?

A. Yes. I&E Exhibit No. 2-SR contains schedules that support my surrebuttal testimony. In this surrebuttal testimony, I will also make references to my direct testimony[9] and its accompanying exhibit.[10]

Q. PLEASE SUMMARIZE YOUR ADJUSTMENTS AS CONTAINED IN THIS SURREBUTTAL TESTIMONY.

A. The following table summarizes my recommended adjustments to PPL's updated position.

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1 PPL Statement No. 2-R.
2 PPL Statement No. 6-R.
3 PPL Statement No. 12-R.
4 PPL Statement No. 13-R.
5 PPL Statement No. 18-R.
6 PPL Statement No. 21-R.
7 PPL Statement No. 22-R.
8 PPL Statement No. 23-R.
9 I&E Statement No. 2.
10 I&E Exhibit No. 2.

	Company Claim	I&E Adjustment	I&E Recommended Allowance
O&M Expenses:			
Payroll and Benefits Expense	$81,900,000	($4,113,000)	$77,787,000
Payroll Taxes	$6,961,000	($2,268,000)	$4,693,000
Incentive Compensation	$4,412,000	($1,098,000)	$3,314,000
Advertising Expense	$923,000	($130,000)	$793,000
Infrastructure Investment & Jobs Act Cost Amortization	$211,000	($211,000)	$0
Payment Transaction Fees	$5,200,000	($1,200,000)	$4,000,000
Economic Development	$400,000	($400,000)	$0
Total O&M Expense Adjustments		($9,420,000)	
Rate Base Adjustments:			
Cash Working Capital	$16,529,000	($5,812,000)	$10,717,000
Total Rate Base Adjustments		($5,812,000)	

PAYROLL AND BENEFITS EXPENSE

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR PAYROLL AND BENEFTIS EXPENSE.

A. In direct testimony, I recommended an allowance of $76,479,000 for payroll and benefits expense, or a reduction of $5,421,000 ($81,900,000 - $76,479,000) to PPL's claim. My recommendation was based on an adjustment for average historic vacancy levels in order to reflect a more accurate employee complement in the Fully Projected Future Test Year (FPFTY).[11]

[11] I&E Statement No. 2, pp. 3-10.

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION FOR PAYROLL AND BENEFITS EXPENSE?

A. Yes. Company witnesses Dennis A. Urban, Jr. and Daniel S. Dane addressed my recommendation for payroll and benefits expense. Mr. Urban states that I did not account for the 5% vacancy rate that the Company applied to certain functional groups and that I did not consider that more expensive contractors would need to be used if the Company did not fill certain positions. Finally, Mr. Urban states that staffing levels are needed to effectively manage and maintain the Company's system to meet customer needs and would need to be balanced with external labor if these positions were not filled.[12]

Mr. Dane reiterates Mr. Urban's testimony by stating Mr. Urban provided support for the number of employees included in the Company's payroll and benefits expense claim and would need to hire outside labor to fill those vacancies.[13] Mr. Dane also states that I misunderstood the Company's response to I&E-RE-II-7-D[14] and that payroll related to the Universal Service Rider (USR) were removed from the Company's claim for payroll and benefits expense which would require an upward adjustment of $1,400,000 to payroll and benefits expense if the Commission were to reject the Company's proposal to recover these in its USR.[15]

[12] PPL Statement No. 2-R, pp. 10-13.
[13] PPL Statement No. 6-R, p. 18.
[14] I&E Exhibit No. 2, Schedule 2.
[15] PPL Statement No. 6-R, pp. 21-23.

Q. WHAT IS YOUR RESPONSE TO MR. URBAN'S ASSERTION THAT YOU DID NOT ACCOUNT FOR THE FIVE PERCENT VACANCY RATE APPLIED TO CERTAIN FUNCTIONAL GROUPS?

A. Mr. Urban references the Company's response to the Office of Consumer Advocate's (OCA) interrogatory OCA-XXV-23,[16] which provides the functional groups that the Company applied a 5% vacancy reserve. However, as I stated in my direct testimony, the Company failed to provide any calculations to reflect the vacancy reserve for those functional groups as was requested in the interrogatory referenced in I&E Exhibit No. 2, Schedule 3.[17] Therefore, there is no reasonable way to determine the amount of payroll and benefits expense where the Company applied a vacancy reserve to its claim. As a result, I continue to recommend the average vacancy rates of 4.3% for union employees and 10.3% for non-union employees to the Company's payroll and benefits expense claim.

[16] PPL Exhibit DAU-7R.
[17] I&E Statement No. 2, p. 5, line 14 through p. 6, line 2.

Q. WHAT IS YOUR RESPONSE TO MR. URBAN'S AND MR. DANE'S ASSERTION THAT YOU DID NOT ACCOUNT FOR THE NEED TO PAY FOR MORE EXPENSIVE CONTRACTORS IF THOSE POSITIONS ARE NOT FILLED AND THAT THE STAFFING LEVELS ARE NEEDED TO EFFECTIVELY MANAGE AND MAINTAIN THE COMPANY'S SYSTEM?

A. As I stated in my direct testimony, it is unreasonable to assume that the Company will maintain 100% full staffing based on its own historic vacancy records. Since there will always be search and placement time involved in filling vacancies, there will always be a certain level of vacancies on a day-to-day operating basis that should be reflected in PPL's payroll expense allowance. The adjustment for average historic vacancy levels is needed to reflect a more accurate employee complement in the FPFTY.[18] Additionally, as shown in I&E Exhibit No. 2, Schedule 4, the Company has not been fully staffed going back to at least July 2023, which according to Mr. Urban's logic, means the Company has been using "more expensive temporary contractors." If this was the case, the Company should have made a claim for these outside contractors in its initial filing. Finally, it is also worth mentioning that the Company's claim includes benefits that would probably not be applicable to temporary contractors.

[18] I&E Statement No. 2, p. 4, line 19 through p. 5, line 8.

Q. IS MR. DANE CORRECT THAT PAYROLL RELATED TO THE USR WERE REMOVED FROM THE COMPANY'S PAYROLL AND BENEFITS CLAIM AND WOULD NEED TO BE INCLUDED IF THE COMMISSION WERE TO REJECT THE COMPANY'S PROPOSAL TO INCLUDE THEM IN ITS USR?

A. Yes. I misunderstood the Company's response to I&E-RE-II-7-D and that payroll related to the USR was, in fact, removed from the Company's claim for payroll and benefits expense. Therefore, based on my recommendation that the Commission reject the Company's proposal to recover payroll expense of $1,400,000 related to employees that administer the Company's universal service programs through its USR, which I will discuss later in my testimony, I have adjusted my recommendation to reflect adding back in the $1,400,000 to my recommendation for payroll and benefits expense.

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR PAYROLL AND BENEFITS EXPENSE?

A. Yes. Although I continue to recommend an adjustment for average historic vacancy levels in order to reflect a more accurate employee complement in the FPFTY, I am updating my recommendation to reflect the $1,400,000 in payroll expense related to employees that administer the Company's universal service programs through its USR less a vacancy adjustment. This results in an updated recommended allowance of $77,787,000 ($76,479,000 + $1,400,000 - $92,000)

for payroll and benefits expense, or a reduction of $4,113,000 ($81,900,000 - $77,787,000) to PPL's claim.

Q. PLEASE EXPLAIN HOW YOU CALCULATED YOUR UPDATED RECOMMENDATION FOR PAYROLL AND BENEFITS EXPENSE.

A. First, I started with my recommended allowance of $76,479,000 from my direct testimony.[19] Next, I included the $1,400,000 related to the payroll expense related to employees that administer the Company's universal service programs that the Company is proposing to be recovered through the USR that I did not include in my recommendation in my direct testimony. I then determined the average vacancy rate based on my recommended adjustment of $5,421,000 in my direct testimony divided by the Company's claim for payroll and benefits expense of $81,900,000 which is prior to the inclusion of the payroll expense of $1,400,000 related to employees that administer the Company's universal service programs. This results in an average vacancy rate of 6.6% ($5,421,000 ÷ $81,900,000). I used the average vacancy rate for union and non-union employees to determine the vacancy rate for payroll related to employees that administer the Company's universal service programs because I am unable to determine how much of the $1,400,000 is from union and non-union payroll expense. This results in a reduction to my updated recommended allowance of $92,400 ($1,400,000 x

[19] I&E Statement No. 2, p. 4, lines 16-17.

6.6%), which I rounded to $92,000. This results in an updated recommended allowance of $77,787,000 ($76,479,000 + $1,400,000 - $92,000), or a reduction of $4,113,000 ($81,900,000 - $77,787,000) to the Company's claim.

It should be noted that if the Commission were to allow the Company to recover payroll expense related to employees that administer the Company's universal service programs that the Company is proposing to be recovered through the USR, my recommendation for payroll and benefits expense would be my recommended allowance from my direct testimony of $76,479,000 as to exclude the amount that would be recovered through the USR.

PAYROLL TAXES

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR PAYROLL TAXES.

A. In direct testimony, I recommended an allowance of $4,593,000 for payroll taxes, or a reduction of $2,368,000 ($6,961,000 - $4,593,000) to the Company's claim. My recommendation was based on utilizing a payroll tax rate of 7.65% and the recognition of the payroll expense reduction from my vacancy adjustment and on the percentage of total payroll taxes to total payroll as well excluding employee benefits in the computation of payroll taxes.[20]

[20] I&E Statement No. 2, pp. 10-13.

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION FOR PAYROLL TAXES?

A. Yes. Company witnesses Daniel S. Dane and Andrew Elmore addressed my recommendation for payroll taxes. Mr. Dane agrees with my use of the 7.65% payroll tax rate and states that if the Commission were to reject my adjustment to payroll and benefits expense, that an adjustment to payroll tax expenses is not necessary as payroll tax expense is a direct function of total payroll.[21] Mr. Elmore also states that the Company is willing to accept my adjustment to payroll tax expense based on the 7.65% payroll tax rate. Mr. Elmore states that the Company disagrees with my assertion that a material percentage of employees' income will exceed the Social Security salary cap.[22] It should be noted that neither witness disagreed with my recommendation to remove employee benefits from the payroll tax expense computation.

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR PAYROLL TAXES?

A. Yes. Based on my updated recommendation for payroll and benefits expense, I recommend an allowance of $4,693,000 for payroll taxes, or a reduction of $2,268,000 ($6,961,000 - $4,693,000) to PPL's claim based on utilizing a payroll tax rate of 7.65% and recognition of my inclusion of the $1,400,000 for

[21] PPL Statement No. 6-R, pp. 38-39.
[22] PPL Statement No. 12-R, pp. 2-4.

recognition of the payroll expense related to employees that administer the Company's universal service programs and to reflect my vacancy adjustment.

Q. PLEASE EXPLAIN HOW YOU CALCULATED YOUR PAYROLL TAX ADJUSTMENT.

A. First, I determined the Company's total payroll expense claim. As discussed in my direct testimony, the Company's claim for payroll expense of $64,357,000 (since the benefits portion should not be subject to payroll taxes). I then included the $1,400,000 related to salaries and wages from employees that administer the Company's universal service programs that the Company is proposing to be recovered through its USR, which results in a total claim for payroll expense of $65,757,000 ($64,357,000 + $1,400,000). I then applied my 7.65% payroll tax rate to the Company's claim for payroll expense of $65,757,000 for an updated payroll tax recommendation prior to reflecting my vacancy adjustment of $5,030,411 ($65,757,000 x 7.65%) which I rounded to $5,030,000.

As discussed in my direct testimony, I made a total downward adjustment to reflect my vacancy adjustment for payroll expense of $4,316,000 for payroll expense which did not include the salaries and wages expense of $1,400,000 related to employees that administer the Company's universal service programs. I also made a downward adjustment of $92,000 in this testimony to reflect a vacancy adjustment for the payroll expense of $1,400,000 related to employees that administer the Company's universal service programs. The result is a total

downward adjustment of $4,408,000 ($4,316,000 + $92,000) to payroll expense related to vacancy adjustments.

This results in a total payroll expense vacancy adjustment to the Company's claim for payroll expense of 6.7% ($4,408,000 ÷ $65,757,000). I then applied the 6.7% to my payroll tax recommendation prior to my vacancy adjustment of $5,030,000 which reflects my payroll tax rate of 7.65% resulting in a reduction of $337,010 ($5,030,000 x 6.7%), which I rounded to $337,000. The result is a recommended allowance of $4,693,000 ($5,030,000 - $337,000), or a reduction of $2,268,000 ($6,961,000 - $4,693,000) to the Company's claim.

UNIVERSAL SERVICE RIDER SALARIES AND WAGES

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR THE COMPANY'S PROPOSAL TO CHANGE ITS UNIVERSAL SERVICE RIDER RECOVERY.

A. In direct testimony, I recommended that the Commission reject the Company's proposal to move salaries and wages for employees that administer programs under its Universal Service and Energy Conservation Plan (USECP) from base rates to the USR for two reasons. First, moving these costs from base rates to the USR provides PPL a guaranteed recovery of USECP labor costs and eliminates the Commission's authority to review reasonableness and prudency of USECP labor costs. Second, shifting cost recovery of the salaries and wages from base rates to the Company's USR would allow the Company to add or remove employees without scrutiny. I

also referenced the most recent Columbia Gas of Pennsylvania, Inc. (Columbia Gas) base rate case proceeding where the Commission denied a similar proposal. Finally, I recommended that if the Commission decided to allow the Company's proposal, there would need to be corresponding downward adjustments to reflect a decrease in payroll and benefits expense as well as any other expenses that would be affected by the shift of the salaries and wages from base rates to the USR. Without the corresponding reduction, expenses related to the salaries and wages shifted from base rates to the USR would receive double recovery, once in base rates and again in its USR.[23]

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION TO DISALLOW INCLUSION OF SALARIES AND WAGES IN ITS USR?

A. Yes. Company witness Lisa Norden addressed my recommendation. Ms. Norden opines that moving the salaries and wages to the USR does not eliminate the review of the reasonableness and prudency of USECP labor costs as the USR is fully reconcilable, which is reviewed by the Commission. Ms. Norden also states that the Company would not be double recovering the $1,400,000 from salaries and wages in the USR and in payroll and benefits expense as the Company removed $1,400,000 from its payroll and benefits expense claim, but notes that if the Commission were to reject the Company's proposal, that $1,400,000 related to the salaries and wages that

[23] I&E Statement No. 2, pp. 13-17 (citing *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.*, Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Recovery of Energy Assistance Team/Rider Universal Service Plan (Rider USP), pp. 167-168).

were shifted to the USR under the Company's proposal would need to be reflected in the Company's payroll and benefits expense claim.[24]

Q. WHAT IS YOUR RESPONSE TO MS. NORDEN?

A. As discussed earlier in my testimony regarding payroll and benefits expense, I misunderstood the Company's response regarding the payroll related to the USR as it was, in fact, removed from the Company's claim for payroll and benefits expense. As a result, I updated my recommendation to include the $1,400,000 related to the payroll included in the USR in the base rate claim as I continue to recommend that the Company's proposal be rejected.

As discussed in my direct testimony, the Commission rejected a similar proposal in the most recent Columbia Gas base rate case proceeding where the Commission acknowledged I&E's argument that shifting labor costs to the Universal Service Plan Rider (Rider USP) would result in guaranteed cost recovery, stating "[a]s I&E observed, shifting the recovery of EAT costs from the Company's base rates to its Rider USP provides Columbia with a *guaranteed* recovery of EAT labor costs and eliminates the Commission's authority to review the reasonableness and prudency of such costs."[25]

[24] PPL Statement No. 18-R, pp. 44-47.

[25] I&E Statement No. 1, p. 15, line 7 through p. 16, line 8 (citing *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.*, Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Recovery of Energy Assistance Team/Rider Universal Service Plan (Rider USP), pp. 167-168).

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION REGARDING INCLUSION OF SALARIES AND WAGES IN THE COMPANY'S USR?

A. Yes. I am withdrawing my recommendation that there would need to be corresponding downward adjustment to reflect a decrease in payroll and benefits expense affected by the shift of the salaries and wages from base rates to the USR if the Company's proposal was approved by the Commission as the Company has already reflected this downward adjustment in its payroll and benefits expense claim.

However, I continue to recommend that the Commission reject the Company's proposal to move salaries and wages for employees that administer programs under its USECP from base rates to the USR for the reasons stated above and in my direct testimony.

INCENTIVE COMPENSATION

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR INCENTIVE COMPENSATION.

A. In direct testimony, I recommended an allowance of $2,362,000, or a reduction of $2,050,000 ($4,412,000 - $2,362,000) to the Company's FPFTY claim. My recommendation is based on the removal of 50% of the Company's claim related to cash awards and 100% removal of the Company's claim related to stock-based compensation as these are based on goals that are related to financial results, which do not provide any benefit to ratepayers. I also referenced the most recent

Columbia Gas base rate case proceeding where the Commission removed the portion of Columbia Gas' claim related to financial goals.[26]

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION REGARDING INCENTIVE COMPENSATION?

A. Yes. Company witnesses Daniel S. Dane and Vincent Poplaski addressed my recommendation for incentive compensation.

Q. SUMMARIZE MR. DANE'S AND MR. POPLASKI'S RESPONSE.

A. Mr. Dane opines that the Company must pay market-based compensation to attract and retain talent, which includes incentive compensation and other benefits. Mr. Dane provides examples of other public utility commission orders to support his argument that allow incentive compensation in rates. Finally, Mr. Dane asserts that the exclusion of incentive compensation based on financial performance goals is unreasonable as it promotes cost discipline, productivity, and effective risk management which contributes to cost efficiency and the maintenance of stable utility rates.[27]

Mr. Poplaski provides an overview of each form of incentive compensation the Company currently offers including eligibility and how each form of incentive compensation is awarded. Mr. Poplaski cites the Commission Order from the

[26] I&E Statement No. 2, pp. 17-20 (citing *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.*, Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Incentive Compensation, p. 123).

[27] PPL Statement No. 6-R, pp. 18-20.

Company's 2012 base rate case where the Commission allowed the Company's claim for incentive compensation. Mr. Poplaski asserts that both the short-term and long-term incentive compensation plans benefit ratepayers as it provides motivation for improving operational effectiveness. Mr. Poplaski disagrees with my assertion that incentive compensation based on financial results does not benefit ratepayers. He argues that a strong financial profile allows the Company to attract ongoing capital needed to make necessary upgrades and improvements to the Company's distribution system at a lower cost and that the Company achieves earnings goals by improving its O&M expenses which put a downward pressure on distribution rates. Finally, Mr. Poplaski states that the Commission Order that I referenced from the most recent Columbia Gas base rate case proceeding will be addressed in the Company's Briefs.[28]

Q. WHAT IS YOUR RESPONSE TO MR. DANE AND MR. POPLASKI?

A. As discussed in my direct testimony, I disagree with incentive compensation based on goals that are related to financial results to be paid for by ratepayers as I do not believe that they provide any benefit to ratepayers. Additionally, the public utility commission orders that Mr. Poplaski cites from other jurisdictions do not apply to Pennsylvania and the Commission Order from the Company's 2012 base rate case was more than thirteen years ago. I referenced the most recent Commission Order

[28] PPL Statement No. 23-R, pp. 2-8.

regarding incentive compensation where the Commission removed parts of Columbia Gas' incentive compensation claim related to financial goals finding that it was not necessary in providing safe and reliable service to ratepayers.[29]

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR INCENTIVE COMPENSATION?

A. Yes. Although I continue to recommend the removal of a portion of the Company's claim related to cash awards and 100% removal of the Company's claim related to stock-based compensation related to performance units as these are based on goals that are related to financial results, I am withdrawing my recommendation to disallow the Company's claim related to restricted stock units of $813,000 and modifying my recommendation to disallow $139,000 rather than $278,000 related to the cash awards. This results in an increase to my recommended allowance from my direct testimony of $2,362,000 by $952,000 ($813,000 + $139,000) resulting in an updated recommended allowance of $3,314,000 ($2,362,000 + $952,000), or a decrease of $1,098,000 ($4,412,000 - $3,314,000) to the Company's claim for incentive compensation.

I am withdrawing my recommendation for disallowance of the restrictive stock units as, upon further review, the award for restrictive stock units is based on longevity with the Company with the value of the restricted stock unit being tied

[29] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.*, Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Incentive Compensation, p. 123.

to PPL Corporation's stock price after the three-year vesting period.[30] Additionally, I am modifying my recommended allowance related to cash awards to $417,000, or a decrease of $139,000 to the Company's claim. My recommendation is based on removing $139,000 in cash awards as it appears that approximately 50% of the Company's claim for cash awards, or $278,000, is for executives where 50%, or $139,000 ($278,000 x 50%), is based on earnings per share with the remaining 50% of the cash awards related to eligible, non-executive employees, which is based on operational goals such as reliability, customer satisfaction, and individual performance, and not financial goals.[31]

ADVERTISING EXPENSE

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR ADVERTISING EXPENSE.

A. In direct testimony, I recommended an allowance of $793,000, or a reduction of $130,000 ($923,000 - $793,000) to the Company's FPFTY claim. My recommendation is based on the removal of goodwill and institutional advertising as these types of advertisements are typically more representative of goodwill advertising, or promotional advertising, that would provide little (if any) benefit to ratepayers. Ratepayers should not be required to finance PPL's decision to pay for such promotional advertising.[32]

[30] PPL Statement No. 23-R, p. 3, lines 8-13.
[31] PPL Statement No. 23-R, p. 2, line 10 through p. 3, line 6.
[32] I&E Statement No. 2, pp. 21-22.

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION FOR ADVERTISING EXPENSE?

A. Yes. Company witnesses Dennis A. Urban, Jr. and Daniel S. Dane addressed my recommendation for advertising expense.

Q. SUMMARIZE MR. URBAN'S AND MR. DANE'S RESPONSE.

A. Mr. Urban opines that I did not provide a full description of the Partners in Power Campaign. He states the full description explains that it aims to build trust and community connection that is rooted in partnership by demonstrating the value behind investments that help safeguard reliability and build communities that thrive as well as to provide support through available tools, programs and resources that help them take control of their energy usage and manage their bills, this campaign is the key mechanism to reach customers. Mr. Urban states that this program provides the tools and programs for customers to manage their bills and be efficient in their electric usage and therefore benefits ratepayers and educates them on the resources available.[33]

Mr. Dane states that although the Partners in Power campaign is classified as goodwill or institutional advertising, the program is aligned with customer operations and not enhancing PPL's corporate image.[34]

[33] PPL Statement No. 2-R, pp. 13-14.
[34] PPL Statement No. 6-R, p. 7.

Q. WHAT IS YOUR RESPONSE TO MR. URBAN AND MR. DANE?

A. While Mr. Urban is correct with the full description for the Partners in Power Campaign, the type of advertising referenced in this part of the interrogatory response only relates to part of the Company's Partners in Power campaign where the purpose is to "reach broad audiences with emotionally resonant stories" that offer "high reach, strong emotional impact, [and] credibility.[35] As I stated in my direct testimony, these types of advertisements are typically more representative of goodwill advertising, or promotional advertising, that would provide little (if any) benefit to ratepayers. Ratepayers should not be required to finance PPL's decision to pay for such promotional advertising.[36]

It should also be noted that the Company's historic test year (HTY) amount under this section of $49,400 was related to the Winter 2024 holiday campaign and Lehigh Valley Business Women of Influence of advertisement[37] which suggests that the type of advertising in this section is, in fact, for goodwill or institutional advertising contrary to Mr. Dane's assertion that it is aligned with customer operations and not enhancing PPL's corporate image.

Additionally, the portion of the description that Mr. Urban refers to appears to more closely resemble the Company's claim for advertising under Customer Education of $500,000 which the Company described as "[t]hrough its Partners in

[35] I&E Exhibit No. 2, Schedule 9, p. 2.
[36] I&E Statement No. 2, p. 18, line 18 through p. 19, line 9.
[37] I&E Exhibit No. 2, Schedule 9, p. 2.

Power campaign, PPL Electric aims to educate its customers regarding reliability, affordability, ease of doing business and safety."[38]

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR ADVERTISING EXPENSE?

A. No. I continue to recommend an allowance of $793,000, or a reduction of $130,000 ($923,000 - $793,000) to PPL's claim based on the removal of goodwill and institutional advertising for the reasons stated above and in my direct testimony.

INFRASTRUCTURE INVESTMENT & JOBS ACT (IIJA) COST AMORTIZATION

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR IIJA COST AMORTIZATION.

A. In direct testimony, I recommended disallowance of the Company's entire FPFTY claim of $211,000. My recommendation was based on my disagreement with the concept of a deferral for such cost as allowed by the Commission in general, because a regulatory asset should be used for items that are: (1) extraordinary; (2) unanticipated; (3) nonrecurring; and (4) substantial.[39] I also recommended that if the Commission were to allow the Company's proposed deferral treatment that

[38] I&E Exhibit No. 2, Schedule 9, p. 4.

[39] *Petition of Columbia Gas of Pa., Inc. for Authority to Defer for Accounting and Financial Purposes Certain Start Up Expenses Assoc. with the Redesign of Upgrade of Financial Processes and Info. Systems*, Docket No. P-2012-2319920, p. 5 (Order Entered December 5, 2012).

it would be amortized over a period of 61 months as opposed to three years, which is in line with the Company's actual historic filing frequency as discussed by I&E witness Zachari Walker in his direct testimony.[40] This recommendation would result in a recommended allowance of $124,525 ($633,000 ÷ 61 months x 12 months), which I rounded to $125,000, or a reduction of $86,000 ($211,000 - $125,000) to the Company's claim.[41]

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION FOR IIJA COST AMORTIZATION?

A. Yes. Company witnesses Daniel S. Dane and Sharon Leskowsky addressed my recommendation for IIJA cost amortization. Mr. Dane asserts that the IIJA-related costs should be included as these costs were prudently and reasonably incurred due to a new federal program and were incurred to protect ratepayer interest by preserving the Company's eligibility for federal infrastructure funding opportunities. Mr. Dane also states that participation required immediate action and upfront investment when these costs were incurred and opines that deferral and amortization of these costs is appropriate as to align cost recognition over the period in which the benefits are expected to occur.[42]

Ms. Leskowsky states that the Company has met all of the criteria necessary to recover the deferred IIJA costs in accordance with the Commission's

[40] I&E Statement No. 1, p. 7, lines 2-3.
[41] I&E Statement No. 2, pp. 22-24.
[42] PPL Statement No. 6-R, pp. 12-13.

Order at Docket No. P-2022-30329. Ms. Leskowsky states that the Company has applied for and received one grant under the IIJA over the past five years and that the $633,000 paid by PPL was a substantial expense by the Company in addition to the limited incurrence of this expense over the last five years which she contends demonstrates that these costs were substantial, extraordinary, and nonrecurring. Finally, Ms. Leskowsky disagrees with my alternative recommendation that if the Commission were to allow the Company deferral treatment, these costs should be amortized over a period of 61 months, which is in line with the Company's actual historical filing frequency. She opines that the three-year amortization is appropriate as it aligns with the Company's expectation to file base rate cases more frequently compared to the Company's historic filing frequency.[43]

Q. WHAT IS YOUR RESPONSE TO MR. DANE AND MS. LESKOWSKY?

A. Ms. Leskowsky is correct that the Commission Order she references allows the Company to record a regulatory asset for IIJA-related costs; however, it does not guarantee recovery of these costs and the Company must demonstrate that it meets all of the criteria for deferral treatment. The Commission stated:

> However, petitions seeking authorization for deferral accounting are not intended to create a factual record. As such, the burden of proof will remain with the utility to establish in any subsequent proceeding that costs associated with seeking federal funding made available by the IIJA are: (1)

[43] PPL Statement No. 22-R, pp. 3-6.

> extraordinary and substantial; (2) non-recurring; and (3) unanticipated. We are simply determining here that the IIJA-related expenses are within the scope of the type allowed to be deferred and tracked as a regulatory asset as an exception to retroactive recovery.
>
> Therefore, we find that allowing each utility to establish an IIJA-specific regulatory asset to track IIJA-related incremental expenditures is appropriate (similar to the regulatory asset that the Commission authorized for COVID-19-related costs incurred). To be clear, the establishment of an IIJA-specific regulatory asset is not a finding of prudency and does not provide a predetermined certainty of cost recovery for those expenses. Further the allowance granted is not a directive that a utility must defer these costs, nor is it making a determination of the appropriate treatment for the recovery of any allowable costs in a future period. Lastly, the OCA's stipulated approval conditions are similar to those required in previous filings of this kind; as such, they are included in the second Ordering Paragraph of this Opinion and Order. [44]

As stated in my direct testimony, I disagree with the concept of a deferral for such cost as allowed by the Commission in general, because a regulatory asset should be used for items that are: (1) extraordinary; (2) unanticipated; (3) nonrecurring; and (4) substantial. While I appreciate the pursuit of regulated utilities applying for such grant funding, companies should be required and expected to apply for such funding in all possible scenarios, and this is not limited to the IIJA. These costs are not extraordinary for PPL as the Company's claim of $633,000 represents less than 0.15% ($633,000 ÷ $434,760,000) of the Company's updated claim for O&M expenses of $434,760,000,[45] were not

[44] *Petition of the Office of Consumer Advocate, the Office of Small Business Advocate, and the Pennsylvania Utility Lew Project Requesting Initiation of a Proceeding on Federal Funding Opportunities for Utilities Under the Infrastructure Investment and Jobs Act*, Docket No. P-2022-3032929, pp. 10-11 (Order Entered July 13, 2023).

[45] PPL Exhibit DAU-2R, p. 15, line 2.

necessarily unanticipated, are most certainly recurring expenses because utilities should seek out such funding where available and likely do, and finally, I do not view these expenses as substantial as far as PPL is concerned ($633,000 spent over a two-year period).[46]

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR IIJA COST AMORTIZATION?

A. No. I continue to recommend disallowance of the Company's entire claim of $211,000 for the reasons discussed above and in my direct testimony. I also continue to recommend that if the Commission were to allow the Company's proposed deferral treatment, it should be amortized over a period of 61 months as opposed to three years, which is in line with the Company's actual historic filing. This recommendation would result in a recommended allowance of $124,525 ($633,000 ÷ 61 months x 12 months), which I rounded to $125,000, or a reduction of $86,000 ($211,000 - $125,000) to the Company's claim.

PAYMENT TRANSACTION FEES

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR THE COMPANY'S PAYMENT TRANSACTION FEES PROPOSAL.

A. In direct testimony, I recommended an allowance of $3,831,000, or a reduction of

[46] I&E Statement No. 2, pp. 23-24.

$1,149,000 ($4,980,000 - $3,831,000) to the Company's FPFTY claim. My recommendation is based on the removal of the additional 30% that PPL claimed will occur once the payment transaction fee is eliminated. While there may possibly be increased usage in payments that would have incurred a payment transaction fee due to the elimination of the payment transaction fee, the Company did not account for other benefits of eliminating the payment transaction fee that would offset the increase in usage.[47]

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION FOR PAYMENT TRANSACTION FEES?

A. Yes. Company witnesses Daniel S. Dane and Lisa Norden disagree with my recommendation. Mr. Dane disagrees with my adjustment to remove the additional 30% that PPL claimed will occur once the payment transaction fee is eliminated. Mr. Dane asserts that my adjustment does not take into account changes in customer behavior when price barriers such as transaction fees are removed and that historical transaction fee volumes are not predictive of future usage when the transaction fees are eliminated. Mr. Dane states that the Company reasonably expects an increase in electronic payments once transactions fees are eliminated.[48]

[47] I&E Statement No. 2, pp. 25-28.
[48] PPL Statement No. 6-R, pp. 15-16.

Ms. Norden clarifies that the Company's claim for the Company's payment transaction fee proposal is $5,200,000 and not $4,980,000. Ms. Norden explains that the Company's claim is based on payment transaction fees for the TME June 30, 2025 of $4,000,000, which the Company estimates there will be a 30% or $1,200,000 increase in payment transaction fees for a total claim of $5,200,000 ($4,000,000 + $1,200,000). Ms. Norden opines that the 30% increase is reasonable, if not conservative, due to the Company eliminating payment transaction fees as well as expanding its payment methods.[49]

Q. WHAT IS YOUR RESPONSE TO MR. DANE AND MS. NORDEN?

A. As stated in my direct testimony, while there may possibly be increased usage in payments that would have incurred a payment transaction fee due to the elimination of the payment transaction fee, the Company did not account for other benefits of eliminating the payment transaction fee that would offset the increase in usage. For example, Ms. Norden acknowledges that the Company's transaction fee proposal would improve customer satisfaction which would also help to reduce uncollectibles and possibly reduce cash working capital needed by the Company. Additionally, the Company's claim does not reflect the cost savings realized for costs associated with customer service such as the call center, mail handling,

[49] PPL Statement No. 18-R, pp. 42-43.

uncollectibles, collection costs, etc. Most importantly, the Company's proposed 30% increase is speculative and should be rejected.[50]

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR PAYMENT TRANSACTION FEES AS A RESULT OF MR. DANE'S AND MS. NORDEN'S REBUTTAL TESTIMONY?

A. Yes. While I continue to recommend the removal of the additional 30% that PPL claimed will occur once the payment transaction fee is eliminated based on the reasons stated above and in my direct testimony, I am updating my recommendation to reflect the Company's actual claim. This results in an updated recommended allowance of $4,000,000, or a reduction of $1,200,000 ($5,200,000 - $1,200,000) to the Company's claim. My recommendation is based on the removal of the additional 30% that PPL claims will occur once the payment transaction fee is eliminated of $1,200,000 ($4,000,000 x 30%) based on the reasons stated above and in my direct testimony.

ECONOMIC DEVELOPMENT

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR THE COMPANY'S ECONOMIC DEVELOPMENT PROPOSAL.

A. In direct testimony, I recommended that the Commission reject the Company's

[50] I&E Statement No. 2, p. 27, line 16 through p. 28, line 11.

Economic Development proposal. This resulted in disallowance of the Company's entire claim of $400,000 that the Company proposed to recover in distribution base rates. While PPL's proposal may be well-intentioned, it is not appropriate for ratepayers to fund the Company's proposal. The Company has not provided any support indicating that the Economic Development proposal will provide any benefits to ratepayers as a whole.[51]

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION FOR THE COMPANY'S ECONOMIC DEVELOPMENT PROPOSAL?

A. Yes. Company witnesses Daniel S. Dane and Jason Hunt disagree with my recommendation.

Q. SUMMARIZE MR. DANE'S AND MR. HUNT'S RESPONSE.

A. Mr. Dane states that the revenue requirement is intended to recover the reasonable and necessary costs incurred by the Company to provide electric distribution service during the period in which rates will be in effect. Mr. Dane asserts that the Company's Economic Development proposal satisfies this standard because it supports system utilization, long-term load stability, and efficient recovery of fixed distribution costs across a broader customer base.[52]

[51] I&E Statement No. 2, pp. 28-32.
[52] PPL Statement No. 6-R, p. 11.

Mr. Hunt asserts that the Company's Economic Development proposal would help communities complete essential site-readiness steps and compete for larger state and federal awards and when communities attract or expand businesses, it will help spread fixed costs to a broader base which could place a downward pressure on unit delivery costs and improve overall system efficiency. Mr. Hunt opines that I have a "narrow conception of ratepayer benefits" as the Company has not been able to quantify the benefits of the Economic Development proposal. Rather, Mr. Hunt opines that it should be viewed in a broader sense stating it is a reasonable and prudent way for the Company to assist the communities to prepare for future growth and reduce risk of declining system utilization. He then provides a list of other utilities that have implemented similar programs (none of which are in Pennsylvania). Mr. Hunt states that the Commission Order from PPL's 2004 base rate proceeding regarding its Community Betterment Initiative (CBI) differs from the Economic Development proposal in this proceeding as it focuses on site readiness, infrastructure-related due diligence, and alignment with public programs such as Pennsylvania SITES (PA SITES) and is not as broad as the CBI proposal in the Company's 2004 base rate case proceeding. Mr. Hunt states the Economic Development proposal is designed to complement Commonwealth initiatives, including PA SITES as it helps communities with early-state work where a small investment by the Company can help provide public and private funds for projects within the Company's service territory. Finally, Mr. Hunt disagrees with my assertion that

the Economic Development proposal does not offer any ratepayer benefits. He states that the customer benefits from improved system utilization and prudent planning that allow communities to attract load which allows fixed costs to be spread over a broader customer base resulting in a downward pressure on rates and improving long-term affordability for all customers.[53]

Q. WHAT IS YOUR RESPONSE TO MR. DANE AND MR. HUNT?

A. As stated in my direct testimony, while PPL's proposal may be well-intentioned, it is not appropriate for ratepayers to fund the Company's proposal.[54] Although the CBI may not be exactly the same as the Economic Development proposal, it still lacks any sort of quantifiable benefits to ratepayers, which neither Mr. Dane nor Mr. Hunt provide in their direct or rebuttal testimonies. If the Company wishes to pursue its Economic Development proposal, it should be funded by the shareholders, not the ratepayers.

Q. DO YOU HAVE ANY CHANGES TO YOUR RECOMMENDATION FOR THE COMPANY'S ECONOMIC DEVELOPMENT PROPOSAL AS A RESULT OF MR. DANE'S AND MR. HUNT'S REBUTTAL TESTIMONY?

A. No. I continue to recommend the Commission reject the Company's Economic Development proposal and the corresponding $400,000 expense claim for the

[53] PPL Statement No. 21-R, pp. 2-9.
[54] I&E Statement No. 2, p. 30, lines 17 through p. 31, line 2.

reasons discussed above and in my direct testimony.

CASH WORKING CAPITAL

Q. SUMMARIZE YOUR RECOMMENDATION IN DIRECT TESTIMONY FOR CASH WORKING CAPITAL (CWC).

A. In direct testimony, I recommended an allowance of $11,297,000 or a decrease of $5,478,000 ($16,775,000 - $11,297,000) to the Company's claim. My recommendation was based on changing the expense lag days corresponding to Affiliate Support from 35 days to 45 days and to include adjustments to O&M expenses made in I&E witness Zachari Walker's direct testimony and in my direct testimony. My recommendation to change the lag days corresponding to Affiliate Support was based on aligning payment timing with the terms of the service agreement and removes unnecessary early payment, to maximize the holding period of cash to the Company's and ratepayers' benefit.[55]

Q. DID THE COMPANY RESPOND TO YOUR RECOMMENDATION FOR CASH WORKING CAPITAL?

A. Yes. Company witness Katelyn Arnold responded to my CWC recommendation. Ms. Arnold states that while I reflected I&E's O&M adjustments in the CWC calculation, I did not reflect the changes in accrued taxes and interest.[56] Ms.

[55] I&E Statement No. 2, pp. 32-37.
[56] PPL Statement No. 13-R, p. 21.

Arnold disagrees with my recommendation to change the expense lag days for affiliate support costs from 35 days to 45 days. She asserts that the Company pays for its affiliate support costs and non-affiliate vendors on the 20th of each month and that the Company does not treat its affiliate support costs any differently than non-affiliate costs. Ms. Arnold opines that this simplifies its payment processes and gains efficiencies in its operations. Ms. Arnold states that a payment made within 30 days is reasonable and typical for the Company's vendors. Ms. Arnold opines that it would be unreasonable to pay its affiliates later than non-affiliates as it would be inefficient and not be as simplistic compared to how the Company makes its payments now. Finally, Ms. Arnold notes that the service agreement states that payment is due within 30 days and that it is not required to make the payment on the 30th day.[57]

Ms. Arnold also states that while the Company has agreed to some of I&E's recommended adjustments to certain O&M expenses, the Company has not agreed to adjustments to other O&M expenses, and Ms. Arnold provides a list of O&M adjustments and the Company's position on I&E's adjustments.[58]

Q. WHAT IS YOUR RESPONSE TO MS. ARNOLD'S ASSERTION REGARDING ACCRUED TAXES?

A. I&E did not recommend a change to the Company's deferred income taxes, and

[57] PPL Statement No. 13-R, pp. 23-24.
[58] PPL Statement No. 13-R, p. 24.

correspondingly, I did not reflect a change to accrued taxes in the CWC calculation. Upon reviewing PPL Exhibit Fully Projected Future 1, Schedule C-4, p. 4 and the Company's calculation for accrued taxes as a component of CWC that are based on present rate income tax amounts, I understand Ms. Arnold's concern. However, I&E's present rate income tax amounts are not determined until the CWC adjustment is entered into I&E's revenue requirement spreadsheet. Thus, any calculation to determine the accrued tax expense figure would not be based on I&E's final present rate income tax amounts; therefore, I had not reflected this adjustment in direct testimony. Furthermore, any I&E adjustment to accrued taxes as a component of CWC would serve to drive down I&E's recommended CWC allowance. As of the writing of this surrebuttal testimony, all components have not been brought together to allow for this type of recommended change. I would accept that accrued taxes be adjusted, however, as I&E always notes, and as noted at the conclusion of this section for the overall CWC recommendation, all adjustments to the Company's claims must be continually brought together in the Administrative Law Judge's Recommended Decision and again in the Commission's Final Order. This process, known as iteration, effectively prevents the determination of a precise calculation until all adjustments have been made to the Company's claims. If the Commission decides to reduce PPL's CWC allowance for accrued taxes based on all parties' recommendations and those that are accepted or rejected, I support such a change.

Q. WHAT IS YOUR RESPONSE TO MS. ARNOLD'S ASSERTION REGARDING INTEREST EXPENSE?

A. Ms. Arnold is correct that I did not reflect I&E's recommended change to the long-term debt ratio as claimed by the Company in PPL Exhibit Fully Projected Future 1, Schedule C-4, p. 5. I am updating my CWC calculation to reflect I&E's recommended long-term debt ratio of 45%.[59]

Q. WHAT IS YOUR RESPONSE TO MS. ARNOLD'S ASSERTION REGARDING ACCRUED TAXES?

A. Ms. Arnold may be correct that it would be simpler and more efficient and that the Company is not required to wait until the 30th day to make a payment to its affiliates, however, as stated in my direct testimony, for the Company to make its payments to affiliates earlier, ratepayers should not bear costs associated with CWC increases that result from unnecessary and disadvantageous early payments, which in this instance are being paid to a PPL-affiliated company. The change in expense lag days corresponding to Affiliate Support costs from 35 day to 45 days aligns payment timing with the terms of the service agreement and removes unnecessary early payment, to maximize the holding period of cash to the Company's and ratepayers' benefit.[60] Therefore, I continue to recommend

[59] I&E Exhibit No. 2-SR, Schedule 1, p. 3.
[60] I&E Statement No. 2, pp. 35-36.

changing the expense lag days corresponding to Affiliate Support costs from 35 days to 45 days for the reasons stated above and in my direct testimony.

Q. DID THE COMPANY PROVIDE AN UPDATE TO CWC?

A. Yes. The Company's updated claim for CWC is $16,529,000.[61] Mr. Urban states that CWC has been adjusted to correct an error in response to I&E-RE-I-2-D[62] which would increase O&M expenses resulting in an increase in the average lag of operating expenses and a reduction in average lag days between payment of operating expense and receipt of revenue from 5.2 days to 5.1 days.[63] Ms. Arnold states that the Company's updated CWC claim reflects adjustments for O&M expenses that were accepted by the Company.[64]

Q. DO YOU AGREE WITH THE COMPANY'S UPDATED CLAIM?

A. No.

Q. DO YOU HAVE AN UPDATE RELATED TO YOUR RECOMMENDED ADJUSTMENTS TO O&M EXPENSES?

A. Yes. As discussed earlier, I continue to recommend a change to the expense lag days corresponding to Affiliate Support from 35 days to 45 days. Additionally, all

[61] PPL Exhibit DAU-2R, p. 7.
[62] I&E Exhibit No. 2, Schedule 13.
[63] PPL Statement No. 2-R, p. 3, lines 17-22.
[64] PPL Statement No. 13-R, p. 24, lines 12-15.

O&M expense adjustments that are cash-based expense claims are included when determining the Company's overall CWC requirement. Therefore, I have included cash-based O&M recommendations when computing the overall recommended CWC allowance.

Q. SUMMARIZE WHERE EACH OF THE RECOMMENDED O&M EXPENSE ADJUSTMENTS ARE REFLECTED IN THE CWC COMPUTATIONS.

A. The following recommended adjustments are reflected in the O&M Expense - Expense Lag Days calculation: payroll and benefits expense adjustment of $4,113,000, payroll taxes adjustment of $2,268,000, incentive compensation adjustment of $1,098,000, advertising expense adjustment of $130,000, payment transaction fees adjustment of $1,200,000, economic development adjustment of $400,000, rate case expense adjustment of $304,000, bank charges adjustment of $388,000, company sponsorships adjustment of $28,000, membership dues and subscriptions adjustment of $2,000,000, and vegetation management expense adjustment of $15,579,000 as discussed above and in I&E witness Zachari Walker's surrebuttal testimony, producing a total decrease of $27,508,000[65] which is reflected in I&E Exhibit No. 2-SR, Schedule 1, p. 2.

[65] I&E Exhibit No. 2-SR, Schedule 1, p. 4.

Summary of I&E-Updated Recommended CWC Allowance:

Q. BASED ON THE ABOVE SURREBUTTAL TESTIMONY, WHAT IS YOUR UPDATED RECOMMENDED ALLOWANCE FOR CWC?

A. Based on reflecting all of I&E's recommended adjustments as discussed above, my updated recommendation for CWC is an allowance of $10,717,000 or a decrease of $5,812,000 ($16,529,000 - $10,717,000) to the Company's revised claim.[66]

Q. IS YOUR UPDATED RECOMMENDATION FOR CWC A FINAL RECOMMENDED ALLOWANCE?

A. No. Similar to what I stated in direct testimony and above, all adjustments to the Company's claims must be continually brought together in the Administrative Law Judge's Recommended Decision and again in the Commission's Final Order. This process, known as iteration, effectively prevents the determination of a precise calculation until all adjustments have been made to the Company's claims.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A. Yes.

[66] I&E Exhibit No. 2-SR, Schedule 1, p. 1.

I&E Exhibit No. 2-SR
Witness: Christopher Keller

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILTIES CORPORATION

Docket No. R-2025-3057164

Exhibit to Accompany

the

Surrebuttal Testimony

of

Christopher Keller

Bureau of Investigation and Enforcement

Concerning:

Operating and Maintenance Expenses
Taxes Other Than Income
Cash Working Capital

PPL ELECTRIC UTILITIES CORPORATION

I&E Exhibit No. 2-SR
Schedule 1
Page 1 of 4

REBUTTAL Cash Working Capital - *DISTRIBUTION ONLY*
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description		Amount
1	Operation and maintenance expense (C-4, page 2)	$	422
2	Average prepayments (C-4, page 3)		6,257
3	Accrued taxes (C-4, page 4)		19,450
4	Interest payments (C-4, page 5)		(15,411)
5	Total cash working capital requirement	$	10,717

PPL Electric Utilities Corporation

REBUTTAL Working Capital Required for Operation and Maintenance Expenses - *DISTRIBUTION ONLY*
As of June 30, 2027
(Thousands of Dollars)

The Company bills its customers every month. On this basis, there is a considerable span of days between the time electricity is furnished to a customer and the time the customer pays for such electricity.

In many instances, the Company must pay its bills for payroll and other O&M expenses prior to the time it is able to collect the amount due for the service which requires the incurrance of such expenses. Thus, the Company has examined its records to determine, as to the major categories of expense, the average span of days which exists between the time an expense is incurred and the time it must be paid. Schedule C-4, page 2, of Exhibit Historic 1 sets forth the individual components which result in the days lag between payment of expenses and receipt of the related revenues used in the determination of the working capital required for the pro forma O&M expense for the test year ending June 30, 2025.

Line No.	Description	Amount	
1	Net pro forma O&M expense (a)	384,888	
2	O&M expense per day (line 1 divided by 365 days)	1,054	
3	Average lag in days between payment of O&M expenses and receipt of revenue (b)	0.4	(c)
4	Working capital requirement (line 2 x line 3)	$ 422	

(a)	Total pro forma operation and maintenance expense (D-1 col. 5 lines 2-4)	727,769	(d)
	Less: Non-cash items		
	Uncollectible accounts expense	14,735	
	Deferred Storm Outage Costs (D-9)	3,779	
	Deferred IIJA Costs (D-10)	211	
	Depreciation (D-1 col. 5 line 3)	324,156	
	Net pro forma O&M expense	$ 384,888	

(b) See Exhibit Historic 1, Schedule C-4, page 2.

(c) Ref. I&E Exhibit No. 2, Schedule 12, p. 3.

(d) Ref: I&E Exhibit No. 2-SR, Schedule 1, p. 4.

PPL ELECTRIC UTILITIES CORPORATION

I&E Exhibit No. 2-SR
Schedule 1
Page 3 of 4

REBUTTAL Interest Payments - *DISTRIBUTION ONLY*
As of June 30, 2027
(Thousands of Dollars)

Line No.	Description		Amount	
1	Rate Base at June 30, 2027 (C-1)		$ 5,820,789	
2	Long-term debt ratio (B-8)		45.00%	(a)
3	Embedded cost of long-term debt (B-8)		5.08%	
4	Pro forma interest (line 1 x line 2 x line 3)		133,296	
5	Daily amount (line 4 ÷ 365)		$ 365	
6	Days to mid-point of interest payments	90.0		
7	Less: Revenue lag days (Historic C-4, page 2)	47.8		
8	Interest payments lag days (line 6 - line 7)		42.2	
9	Total interest payments (line 5 x line 8)		$ 15,411	

(a) Ref: I&E Statement No. 3-SR.

PPL Electric Utilities Corporation
Cash Working Capital O&M Expenses Adjustment
For the Twelve Months Ended June 30, 2027

		I&E Recommended Adjustment
1	Payroll and Benefits Expense	$ (4,113,000)
2	Payroll Taxes	(2,268,000)
3	Incentive Compensation	(1,098,000)
4	Advertising Expense	(130,000)
5	Payment Transaction Fees	(1,200,000)
6	Economic Development	(400,000)
7	Rate Case Expense	(304,000)
8	Bank Charges	(388,000)
9	Company Sponsorships	(28,000)
10	Membership Dues and Subscriptions	(2,000,000)
11	Vegetation Management Expense	(15,579,000)
12	Total	($27,508,000)

Ref: I&E Statement No. 2-SR, p. 3 and I&E Statement No. 1-SR, p. 3.

I&E Statement No. 3-SR
Witness: Drew Breuning

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Surrebuttal Testimony

of

Drew Breuning

Bureau of Investigation & Enforcement

Concerning:

Rate of Return

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INTRODUCTION OF WITNESS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Drew Breuning. My business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Pennsylvania Public Utility Commission (Commission) in the Bureau of Investigation & Enforcement (I&E) as a Fixed Utility Financial Analyst.

Q. ARE YOU THE SAME DREW BREUNING WHO IS RESPONSIBLE FOR THE DIRECT TESTIMONY CONTAINED IN I&E STATEMENT NO. 3 AND THE SCHEDULES IN I&E EXHIBIT NO. 3?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony of PPL Electric Utilities Corporation (PPL Electric or Company) witnesses Ms. Jennifer E. Nelson (PPL Electric Statement No. 10-R) and Ms. Julissa Burgos (PPL Electric Statement No. 9-R).

Q. DOES YOUR SURREBUTTAL TESTIMONY INCLUDE AN EXHIBIT?

A. No, it does not.

UPDATED I&E POSITION

Q. HAS YOUR ROE RECOMMENDATION CHANGED FROM YOUR DIRECT TESTIMONY?

A. Yes. As will be explained later in my rebuttal testimony, an alteration to my electric company proxy group has changed my recommended ROE minimally from 10.32% to 10.31%.

Q. PLEASE SUMMARIZE YOUR UPDATED OVERALL RATE OF RETURN RECOMMENDATION.

A. My updated overall rate of return for the Company is as follows:

Type of Capital	Summary of Cost of Capital Ratio	Cost Rate	Weighted Cost
	PPL Electric Utilities Corporation		
Long-Term Debt	45.00%	5.08%	2.29%
Common Equity	55.00%	10.31%	5.67%
Total	100.00%		7.96%

SUMMARY OF MS. NELSON'S REBUTTAL TESTIMONY

Q. SUMMARIZE MS. NELSON'S RESPONSE IN REBUTTAL TESTIMONY TO YOUR RATE OF RETURN RECOMMENDATIONS.

A. First, Ms. Nelson disputes my recommendations regarding an overall fair rate of return. She again comments on the current capital market environment, including interest rates and inflation. Next, she claims that I failed to consider the results of cost of equity models other than the Discounted Cash Flow (DCF) model and disputes the forecasted growth rates I employed. She then criticizes my application of the Capital Asset Pricing Model (CAPM), claiming that I have incorrectly relied on the 10-year Treasury Bond for my risk-free rate, not employed the Empirical CAPM (ECAPM), and that I am incorrect in my use of the Kroll Equity Risk Premium (ERP) based CAPM model. Additionally, she disagrees with my dismissal of the Bond Yield Plus Risk Premium Method (BYPRP). Ms. Nelson also claims that I fail to account for PPL Electric's business risk and disagrees with my dismissal of her discussion regarding PPL Electric's size and a potential flotation cost adjustment to her proposed return on equity, although she does not make explicit adjustments to her recommendation for either of these issues. Finally, Ms. Nelson takes issue with my recommendation regarding an appropriate capital structure for the Company.

Q. HAS MS. NELSON'S ROE RECOMMENDATION CHANGED FROM HER DIRECT TESTIMONY?

A. No. Although Ms. Nelson provides an updated analysis, including updated market data[1] and an alteration of her proxy group,[2] she continues to recommend the same ROE of 11.30% that she recommends in her direct testimony.

CURRENT CAPITAL MARKET ENVIRONMENT

Q. SUMMARIZE MS. NELSON'S RESPONSE TO YOUR COMMENTS ON THE CURRENT CAPITAL MARKET.

A. Ms. Nelson opines that I am incorrect in my assertion that the Federal Reserve's intention to cut interest rates in the near future would also reduce inflation. In addition, she reiterates points made in her direct testimony regarding the current capital market, including long-term interest rates, inflation levels, and geopolitical uncertainty.[3]

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S COMMENTS REGARDING THE CURRENT CAPITAL MARKET?

A. Ms. Nelson is correct that there is an inverse relationship between interest rates and inflation, as the Federal Reserve routinely increases interest rates to curb raising inflation. The intent of my statement was to express that a reduction in

[1] PPL Electric Statement No. 10-R, p. 82, lines 14-16.
[2] PPL Electric Statement No. 10-R, p. 27, lines 10-14.
[3] PPL Electric Statement No. 10-R, pp. 17-21.

interest rates would ultimately lead to a reduction in debt costs, which I mention in direct testimony.[4] As for Ms. Nelson's comments on interest rates and inflation, all utility companies are impacted by interest rate changes and inflation and may file rate cases at any time to address issues resulting from changing market conditions. Similarly, regarding geopolitical events, PPL Electric faces the same risks as the rest of the proxy group, and these risks are already factored into the rate of return required by investors.

PROXY GROUP COMPOSITION

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING THE COMPOSITION OF OUR RESPECTIVE PROXY GROUPS.

A. Ms. Nelson removes NorthWestern Energy Group, Inc. (NWE) from her original proxy group, due to an announced merger she inadvertently overlooked. Next, she disagrees with my sixth proxy group screening criterion that excludes companies that do not operate in deregulated markets. Ms. Nelson then disagrees with my decision to screen my proxy group based on the percentage of regulated electric revenue instead of using the percentage of regulated operating income. Additionally, as she did in direct testimony, she opines that PPL Electric's parent company, PPL Corporation, should be removed from the proxy group for circularity reasons. Ultimately, however, Ms. Nelson concludes that the

[4] I&E Statement No. 3, p. 54, lines 1-3.

differences in methodologies between our two proxy groups are not a primary factor in the differences of our respective recommended ROEs.[5]

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S COMMENTS REGARDING YOUR PROXY GROUP?

A. First, I agree with Ms. Nelson that NWE should be excluded from the proxy group due to the announced merger, as its initial inclusion in my proxy group was also an oversight. However, as alluded to earlier, removing NWE from the proxy group reduces my recommended authorized ROE slightly from 10.32% to 10.31%. The removal of NWE also changes certain data such as the proxy group's average capital structure, average dividend yield, and average debt cost; however, these averages are impacted in extremely negligible amounts.

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S COMMENTS ON YOUR PROXY GROUP CRITERION THAT REQUIRES OPERATION IN A DEREGULATED MARKET?

A. Ms. Nelson comments that she disagrees with my proxy group criterion that requires a company to operate in a deregulated market. While this criterion may be subjective, I believe that since PPL Electric operates in a deregulated market, it

[5] PPL Electric Statement No. 10-R, pp. 27-32.

is important to ensure that the proxy group companies are operating in a similar regulatory environment and similar circumstances to PPL Electric.

Q. DO YOU AGREE WITH MS. NELSON'S ASSERTION THAT THE PERCENTAGE OF OPERATING INCOME IS A MORE APPROPRIATE PROXY GROUP CRITERION THAN REGULATED ELECTRIC DISTRIBUTION REVENUE?

A. No. Calculating the percentage of utility operating income that makes up the total operating income of a company is not always a reliable way of determining if a business is primarily a regulated utility. For example, operating income includes items such as depreciation, where it is possible for the regulated utility segment of a company to predominately have assets that are fully depreciated resulting in higher operating income. Although a utility may have assets that are significantly depreciated, it does not always indicate the level of business a company does. A parent company can have most of its utility assets depreciated but still do less business as a utility than it does in another business segment. Therefore, comparing the operating income of an electric utility segment to the total operating income of a company is not an appropriate criterion.

Q. DO YOU HAVE ANY FURTHER COMMENTS REGARDING MS. NELSON'S CLAIM THAT NET OPERATING INCOME IS A MORE APPROPRIATE PROXY GROUP CRITERION?

A. Yes. Not only do I respectfully disagree with this as I explained above, but the Commission has historically used utility revenue, and not operating income, to determine a company's validity in a proxy group. Most recently, in the Columbia Gas of Pennsylvania, Inc. 2025 base rate case, the Commission order states, "…the generation of revenue is the first step that drives the company's net income and cash flow… Therefore, a utility's revenue composition is a more appropriate measure than is the utility's operating income or net income for establishing a proxy group, because this measure represents the percentage of cash flow a company receives from each business segment."[6] The Commission then supports I&E's methodology by stating, "Accordingly, we shall adopt the ALJs' recommendation to utilize I&E's Natural Gas Utility proxy group in setting the appropriate rate of return for Columbia in this proceeding."[7]

[6] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.,* Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Proxy Groups, p. 204.

[7] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.,* Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Proxy Groups, p. 205.

Q. ARE THERE MORE INSTANCES OF THE COMMISSION ACCEPTING I&E'S METHODOLOGY IN DETERMINING A PROXY GROUP?

A. Yes. There are four recent instances where the Commission has accepted I&E's methodology to use percentage of revenues in selecting a proxy group. First, in *Pennsylvania Public Utility Commission, et. al v. Columbia Gas of Pennsylvania, Inc*., at Docket R-2020-3018835 (Order Entered February 19, 2021), pp. 110-112, the Commission adopted the ALJ's recommendation to use I&E's proxy group based on I&E's reasoning to exclude two companies based on a percentage of revenues as it most closely resembles the company.

Second, in *Pennsylvania Public Utility Commission, et. al v. PECO Energy Company – Gas Division*, at Docket R-2020-3018929 (Order Entered June 22, 2021, Public Version), pp. 137-139, the Commission again adopted the ALJ's recommendation to use I&E's proxy group based on I&E's reasoning to exclude two companies based on a percentage of revenues as it most closely resembles the company.

Third, in *Pennsylvania Public Utility Commission, et. Al v Columbia Water Company,* at Docket No. R-2023-3040258 (Order Entered January 18, 2024), pp. 74-77, the Commission adopted the ALJ's recommendation to use I&E's proxy group based on I&E's reasoning stating that "In our view, comparing the net operating income of a water utility segment to the total net operating income of a company is not an appropriate criterion to use in this proceeding."

Fourth, in *Pennsylvania Public Utility Commission, et. al v. Pennsylvania-American Water Company*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Order Entered July 22, 2024), pp. 149-153, the Commission adopted the ALJ's recommendation to use I&E's proxy group based on I&E's reasoning citing Commission precedent and references the above Columbia Water Company case.

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S OMISSION OF PPL CORPORATION FOR CIRCULARITY REASONS?

A. As stated in my direct testimony, PPL Corporation has significant electric distribution operations in various states, making any circularity concerns insignificant.[8]

DISCOUNTED CASH FLOW

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING YOUR DCF ANALYSIS.

A. Ms. Nelson opines I have inappropriately relied solely on the DCF model for my cost of equity recommendation, and continues to opine that consideration of the CAPM, Risk Premium, and Quarterly DCF results are warranted in this proceeding.

[8] I&E Statement No. 3, p. 13, lines 13-17.

Ms. Nelson agrees with my use of earnings growth rate projections in the calculation of my DCF result and references the 2025 Columbia Gas proceeding in which the Commission agreed with the ALJs' conclusion to use EPS growth rates. She also agrees with my exclusion of S&P and Zacks' earnings growth rate projections for Dominion Energy, Inc., which as I explained in my direct testimony were significant outliers compared to the rest of the growth estimates of my proxy group. However, in her rebuttal testimony, Ms. Nelson has subsequently added Dominion Energy, Inc. (which had previously been excluded from the proxy groups of both Ms. Nelson and me for being an outlier) to her proxy group after its projected earnings growth rate dropped significantly after the submission of her direct testimony.[9]

ALLEGED SOLE RELIANCE ON THE DCF

Q. PLEASE RESPOND TO MS. NELSON'S ASSERTION THAT YOU RELIED SOLELY ON THE DCF.

A. As stated in my direct testimony, while my recommendation was based on the results of my DCF analysis, I also employed the CAPM only as a comparison because the DCF method is the most reliable.[10] The DCF method has the most wide-spread regulatory acceptance, and while no one method can capture every factor that influences an investor, including the results of methods less reliable

[9] PPL Electric Statement No. 10-R, p. 32-41.
[10] I&E Statement No. 3, pp. 23-25.

than the DCF does not make the end result more reliable or accurate. Further, as explained in my direct testimony, the Commission has more recently based its ROE decisions on a combination of methods, including averaging the DCF and CAPM. Therefore, I stand by my method of using the DCF with the CAPM as a comparison.

GROWTH RATES

Q. PLEASE EXPLAIN WHY YOU HAVE NOT ADDED DOMINION ENERGY, INC.'S PREVIOUSLY OMITTED PROJECTED EARNINGS GROWTH RATES TO YOUR ANALYSIS.

A. While I do not dispute Ms. Nelson's use of more recent information to provide an updated analysis, it is important to note that financial information from respected and commonly used sources such as Value Line, S&P, and Zacks, etc. is updated regularly (monthly, weekly, daily, hourly, etc. depending on the source). At the time of my analysis, I utilized the most recent financial information accessible to me. Throughout the course of a base rate case proceeding, information may change to some degree, but it is unreasonable to constantly change one's position aside from the occurrence of some major economic event or egregious oversight.

CAPITAL ASSET PRICING MODEL

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING YOUR CAPM ANALYSIS.

A. Ms. Nelson opines that the Commission should factor the CAPM into the determination of an authorized ROE. She also disagrees with my use of the 10-year Treasury note as the risk-free rate and claims that the 30-year Treasury bond is the most appropriate risk-free rate to use in the calculation of the CAPM. Ms. Nelson then requests that the Commission consider the use of the ECAPM. Finally, Ms. Nelson recommends that the Commission give no weight to my Kroll-based CAPM estimate.[11]

RISK-FREE RATE

Q. WHAT IS MS. NELSON'S RESPONSE TO YOUR USE OF THE YIELD ON THE 10-YEAR U.S. TREASURY NOTE?

A. Ms. Nelson claims her use of the yield on a 30-year U.S. Treasury Bond is more appropriate than my use of the yield on a 10-year Treasury Note because it better reflects the life of the underlying investment. She contends that since utility assets are long-duration investments, long-term Treasury bonds should be used as the risk-free rate.[12]

[11] PPL Electric Statement No. 10-R, p. 42-46.
[12] PPL Electric Statement No. 10-R, p. 46, lines 4-23.

Q. IS THE LIFE OF THE INVESTMENT THE ONLY FACTOR THAT SHOULD BE CONSIDERED IN THE CHOICE OF A RISK-FREE RATE?

A. No. The risk-free rate is the return that can be earned without accepting any risk, and while the life of the investment can be considered in the choice of risk-free rates, the most important consideration is that the rate be as risk-free as possible. As explained in my direct testimony, I chose the 10-year Treasury Note as it mitigates the shortcomings of the short-term Treasury Bill and the 30-year Treasury Bond.[13] Although long-term Treasury Bonds have less risk of being influenced by federal policies, they have substantial maturity risk associated with market risk. In addition, long-term Treasury Bonds bear the risk of unexpected inflation. As such, my choice of a 10-year Treasury Note is appropriate. Further, as also pointed out in my direct testimony, the Commission has agreed with I&E that the 10-year Treasury Note is the superior measure of the risk-free rate of return.[14]

Q. DOES THE PROJECTED RISK-FREE RATE NEED TO REPRESENT THE LONGEST PERIOD AVAILABLE?

A. No. The time period reflected in a projected risk-free rate should include the period in which rates will be in effect (the investment period), which is typically the Fully Projected Future Test Year (FPFTY), or the time determined by a

[13] I&E Statement No. 3, p. 36, lines 3-14.

[14] *Pa. PUC v. UGI Utilities, Inc. – Electric Division;* Docket No. R-2017-2640058 (Order Entered October 25, 2018). *See generally* Disposition of Capital Asset Pricing Model (CAPM), p. 99.

company's rate case filing frequency. Ideally, all factors in determining an appropriate ROE, including the risk-free rate, will be reassessed during each base rate filing. Therefore, while an investor may hold a utility stock for 30 years or more, the Commission authorized return determined in the base rate filing is likely reassessed many times within that 30-year period.

The yield on the 10-year Treasury Note is expected to remain level at 4.10% from the first quarter of 2026 through the first quarter of 2027 and is forecasted to be 4.00% from 2027-2031. For my forecasted CAPM analysis, I calculated 4.08%, which is the average of all the yields I observed.[15]

KROLL ERP

Q. WHAT IS MS. NELSON'S RESPONSE TO YOUR USE OF THE KROLL ERP CAPM ANALYSIS?

A. Ms. Nelson disagrees with Kroll's recommended equity risk premium because it is not clear that Kroll develops its market premium in relation to its risk-free rate and she notes the two are interrelated.[16] She further opines that my Kroll ERP CAPM result is too low to be considered in this proceeding.[17]

[15] I&E Exhibit No. 3, Schedule 16.
[16] PPL Electric Statement No. 10-R, p. 50, lines 11-16.
[17] PPL Electric Statement No. 10-R, p. 64, line 14 through p. 65, line 2.

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S REBUTTAL TESTIMONY CONCERNING THE KROLL ERP?

A. As discussed in my direct testimony, my recommendation is based on the DCF method as the primary method to determine the cost of common equity. I am providing the results of my CAPM analysis as a comparison to, and not as a check of, my DCF results.[18] My inclusion of the Kroll ERP in my CAPM analysis is to provide more information to the Commission as they have recently expressed increasing interest in the CAPM model. Kroll is a trusted and publicly available source that bases their recommended ERP on current and forecasted economic and financial conditions.[19]

Ms. Nelson's opposition to my use of Kroll's ERP further demonstrates that the inputs to the CAPM are highly subjective and can lead to wildly different results. This is not the case with the DCF model.

Q. HAS THE COMMISSION COMMENTED ON THE USE OF THE KROLL ERP CAPM ANALYSIS?

A. Yes. The Commission's Columbia Gas of Pennsylvania, Inc. 2025 base rate case order states, "…we are also persuaded to use informed judgment and to apply both I&E's traditional CAPM and its Kroll ERP CAPM analysis in setting the ROE for

[18] I&E Statement No. 3, p. 23, lines 4-12.
[19] I&E Statement No. 3, p. 38, lines 1-6.

Columbia".[20] The Commission also notes that due to their belief that the results of I&E's traditional CAPM analysis were overstated, "...we will use the average of I&E's traditional CAPM ROE of 10.51% and I&E's Kroll ERP based CAPM ROE of 9.36%.".[21]

Additionally, using Kroll's methodology eliminates the potential bias of any involved parties, as I use Kroll's recommended input of the 20-year Treasury yield in my analysis.

EXCLUSION OF THE ECAPM METHOD

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING THE USE OF THE ECAPM METHOD.

A. Ms. Nelson opines that her ECAPM analysis is a more accurate alternative to the CAPM for betas that are under 1.00.[22]

Q. WHY HAVE YOU NOT PERFORMED AN ECAPM ANALYSIS?

A. The ECAPM is a modified version of the CAPM which attempts to address the belief that the actual risk vs. return correlation is flatter than what is predicted by the CAPM. The implication is that the CAPM underestimates returns with lower levels of risk and over-estimates the returns associated with higher levels of risk.

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[20] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.,* Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Rate of Return on Common Equity, p. 234.

[21] *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.,* Docket No. R-2025-3053499 (Order Entered December 9, 2025). *See generally* Disposition of Rate of Return on Common Equity, p. 235.

[22] PPL Electric Statement No. 10-R, p. 60, lines 13-16.

The model entails assigning 25% weight to the market beta and 75% weight to the individual company or proxy group.[23]

Additionally, the use of the ECAPM in estimating the cost of capital does not increase the validity of the result but merely adds another measure of subjectivity to the CAPM, attempting to make the Security Market Line (SML) more accurate. The ECAPM reduces the purpose of the beta, which is the only company-specific variable in the CAPM model. This additional layer of subjectivity provides an even stronger basis to rely on the DCF as the primary method to calculate a utility's cost of equity.

Q. DO YOU HAVE ANY FURTHER COMMENTS ON MS. NELSON'S ECAPM ANALYSIS?

A. Yes. As stated in my direct testimony, I disagree with the use of the CAPM (including the ECAPM) in regulatory proceedings.[24] However, given that the Commission is now trending towards using both the DCF and the CAPM to determine an authorized ROE, I include my CAPM results as a comparison to the results of my DCF model.

As for Ms. Nelson's belief that the ECAPM should also be considered by the Commission,[25] I am unaware of any instance in which the Commission has used the ECAPM method in the determination of an authorized ROE. Therefore, I

[23] David C. Parcell, "The Cost of Capital – A Practitioner's Guide," 2020 Edition, p. 106.
[24] I&E Statement No. 3, p. 24, line 11 through p. 25, line 3.
[25] PPL Electric Statement No. 10-R, p. 63, lines 3-5.

do not recommend that the Commission take the ECAPM method into consideration in this proceeding.

Q. HAVE YOU CHANGED YOUR CAPM RETURN ON EQUITY RECOMMENDATION AS A RESULT OF MS. NELSON'S REBUTTAL TESTIMONY?

A. No. I continue to recommend using my CAPM result of 9.04%[26] only as a comparison to my DCF result of 10.31%.

EXCLUSION OF THE BYPRP METHOD

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING THE USE OF THE BYPRP METHOD.

A. Ms. Nelson's primary argument is that her Risk Premium analysis determines the appropriate risk premium based on the relationship between historical authorized ROEs and Treasury bond yields. She points back to her analysis provided in direct testimony, which incorporates 46 years of historical data. Ms. Nelson goes on to state that the model is a reliable predictor of the equity risk premium at various levels of interest rates.[27]

[26] I&E Statement No. 3, p. 39, line 5.
[27] PPL Electric Statement No. 10-R, p. 66, ln. 15 through p. 67, ln. 2.

Q. PLEASE EXPLAIN WHY YOU HAVE EXCLUDED A RISK PREMIUM METHOD IN YOUR ROE ANALYSIS.

A. I have excluded a Risk Premium method from my ROE analysis because it is a simplified version of the CAPM, therefore it suffers from the same criticisms. Most importantly, unlike the CAPM, the Risk Premium method does not recognize company specific, or proxy group specific risk through a beta coefficient. Further, the Commission has historically dismissed the Risk Premium method in determining an appropriate return on equity in base rate proceedings.

BUSINESS RISK

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING PPL ELECTRIC'S BUSINESS RISK.

A. In her rebuttal testimony, Ms. Nelson again clarifies that she does not make an explicit adjustment to her ROE recommendation for business risk. However, she continues to argue that PPL Electric is riskier than the proxy group due to its smaller size, should be allowed to recover flotation costs through the authorized ROE, and has regulatory mechanisms comparable to the companies in her proxy group.[28]

[28] PPL Electric Statement No. 10-R, pp. 69-81.

SIZE EFFECT

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING PPL ELECTRIC'S SMALLER RELATIVE SIZE.

A. Ms. Nelson presents additional literature in an attempt to support her claim that PPL Electric is exposed to greater risk due to its smaller relative size when compared to her proxy group.[29]

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S CLAIMS REGARDING PPL ELECTRIC'S SIZE?

A. The difficulty in predicting the effect of size is demonstrated in the variance from year to year of the measurement of difference between the annual returns on the large and small-capitalization stocks of the NYSE/AMEX/NASDAQ in the Ibbotson *Stocks, Bonds, Bills & Inflation: 2015 Yearbook*. As stated on page 100 of the SBBI Yearbook,

> While the largest stocks actually declined in 2001, the smallest stocks rose more than 30%. A more extreme case occurred in the depression-recovery year of 1933, when the difference between the first and 10th decile returns was far more substantial. The divergence in the performance of small- and large- cap stocks is evident. In 30 of the 89 years since 1926, the difference between the total returns of the largest stocks (decile 1) and the smallest stocks (decile 10) has been greater than 25 percentage points.

[29] PPL Electric Statement No. 10-R, pp. 72-76.

Page 109 states,

> In four of the last 10 years, large-capitalization stocks (deciles 1-2 of NYSE/AMEX/NASDAQ) have outperformed small-capitalization stocks (deciles 9-10). This has led some market observers to speculate that there is no size premium. But statistical evidence suggests that periods of underperformance should be expected.

Page 112 states,

> Because investors cannot predict when small-cap returns will be higher than large-cap returns, it has been argued that they do not expect higher rates of return for small stocks.

In my opinion, it is not appropriate to link the small size effect of non-regulated companies with the regulated utility industry because regulated utilities, small or large, have a market monopoly in the certificated service jurisdiction and are permitted to seek recovery of the full cost of service and a fair and reasonable rate of return on rate base. Furthermore, as I stated in direct testimony, any expense impact resulting from the lesser buying power of a smaller utility is reflected in the revenue requirement and the dollar-for-dollar recovery that applies to expenses. To apply an additional size adjustment to a smaller regulated utility would only duplicate the burden to ratepayers.

Finally, given Ms. Nelson's lack of an explicit size adjustment to her recommended ROE, I believe that any argument made regarding PPL Electric's size is irrelevant. I continue to recommend that the Commission give no weight to

the notion that an adjustment to the authorized ROE to account for size is necessary.

FLOTATION COST

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING FLOTATION COSTS.

A. Ms. Nelson again notes that she is not making an explicit adjustment to her recommended ROE for flotation costs. Then, she claims that my position stating that it is inappropriate to factor flotation costs into the cost of equity is unsupported. Finally, Ms. Nelson opines that flotation costs are appropriate to be recovered through an adjustment to the authorized ROE, because flotation costs are recorded on the balance sheet as paid-in capital.[30]

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S CLAIMS REGARDING FLOTATION COSTS?

A. Similar to the size effect, while Ms. Nelson disagrees with my stance on normalized expense flotation costs, she is not making any explicit adjustments to her recommended ROE for flotation costs. Therefore, any argument or discussion regarding the merits of flotation costs is irrelevant in this proceeding, and I continue to recommend that the Commission reject PPL Electric's claim that a

[30] PPL Electric Statement No. 10-R, p.77-79.

flotation cost adder should be considered as an addition to the authorized cost of equity.

REGULATORY MECHANISMS

Q. SUMMARIZE MS. NELSON'S REBUTTAL TESTIMONY REGARDING REGULATORY MECHANISMS.

A. Ms. Nelson states that it is necessary to compare the regulatory mechanisms available to PPL Electric to those that are available to the proxy group operating companies, and that many of these companies use regulatory mechanisms that PPL Electric does not. Nonetheless, Ms. Nelson concludes that PPL Electric has comparable regulatory risk to her proxy group and opines that PPL Electric's authorized ROE should not be lowered due to regulatory mechanisms.[31]

Q. WHAT IS YOUR RESPONSE TO MS. NELSON'S CLAIMS REGARDING REGULATORY MECHANISMS?

A. I agree with Ms. Nelson's conclusion that PPL Electric has comparable risk to that of our respective proxy group companies. My position is that mechanisms such as the FPFTY and the Distribution System Improvement Charge (DSIC) play a significant role in reducing a utilities regulatory lag and overall financial risk profile. These risk-reducing mechanisms should be considered in conjunction

[31] PPL Electric Statement No. 10-R, pp. 80-81.

with the fact that regulated utilities have the opportunity to recover all prudent expenses through a base rate case.

For clarity, I am not recommending that PPL Electric's authorized ROE be lowered due to its regulatory mechanisms; rather, I believe, no adjustment, upwards or downwards, is warranted since PPL Electric's risk profile is similar to that of the proxy group companies.

CAPITAL STRUCTURE

Q. SUMMARIZE MS. NELSON'S AND MS. BURGOS' REBUTTAL TESTIMONIES REGARDING PPL ELECTRIC'S CAPITAL STRUCTURE.

A. Ms. Nelson opines that my use of proxy group holding companies is incorrect, and that her use of operating companies is superior. Next, she contends that my use of Value Line's projected capital structures is flawed because those projections are also based on holding companies and asks that the Commission give no weight to my recommendation that PPL Electric's capital structure be limited to 55% equity. Finally, Ms. Nelson points to the recent Columbia Gas base rate case as an example of the Commission accepting a company's actual capital structure despite the proposal of multiple hypothetical capital structures by various parties.[32]

Similar to Ms. Nelson, Ms. Burgos opines that PPL Electric's proposed capital structure is within the proxy group's range of equity ratios due to the use of

[32] PPL Electric Statement No. 10-R, pp. 84-96.

operating companies rather than holding companies. Ultimately, she recommends that the Commission reject the hypothetical capital structures presented by myself and other witnesses and utilize PPL Electric's actual capital structure.[33]

Q. WHAT IS YOUR RESPONSE TO PPL ELECTRIC'S WITNESSES' COMMENTS REGARDING PPL ELECTRIC'S CAPITAL STRUCTURE?

A. As stated in my direct testimony, it is my opinion that PPL Electric's actual capital structure of 56.05% common equity and 43.95% long-term debt is unreasonable for ratemaking purposes due to the equity ratio being significantly higher than the highest end of my proxy group's equity ratios.[34] Given this, in addition to Commissioner Barrow's comments outlined in my direct testimony[35] regarding consideration of the financial impact to customers in relation to equity heavy capital structures, I continue to believe it is necessary to limit PPL Electric's (or any regulated utility's) capital structure to 55% equity to balance the interests of all parties without overburdening ratepayers.

[33] PPL Electric Statement No. 9-R, pp. 5-13.
[34] I&E Exhibit No. 3, Schedule 4.
[35] I&E Statement No. 3, p. 18.

Q. PLEASE RESPOND TO MS. NELSON'S AND MS. BURGOS' CRITICISMS REGARDING THE USE OF PARENT AND HOLDING COMPANY VS. OPERATING COMPANY CAPITAL STRUCTURE DATA.

A. Information used to determine a fair return on equity from commonly used sources such as Zacks, S&P, Value Line, etc., are all based on the publicly traded parent/holding companies. In fact, Ms. Nelson herself uses data pulled from these sources.[36] These sources have historically been common practice to use by almost all parties who perform rate of return and return on equity analysis in base rate proceedings. The Commission generally relies upon I&E methodologies, as cited at various points in my direct testimony as well as this surrebuttal testimony, which are crafted from data sourced from parent companies. As Ms. Nelson herself admits, "The regulated utility operating companies to which the authorized ROEs apply (e.g. PPL Electric) are not publicly traded, and thus their market value is not observable".[37]

Further, it seems illogical to use financial data from holding companies for every other variable of the analysis, then use data from subsidiary/operating companies to determine a proper capital structure.

Lastly, regarding Columbia Gas' requested equity ratio of 54.4%, which was adopted by the Commission, Commissioner Barrow stated, "I agree with the OCA that the discrepancy between Columbia Gas' capital structure and the proxy

[36] PPL Electric Exhibit 10-R, Schedule JEN-2.
[37] PPL Electric Statement No. 10-R, p. 26, lines 2-3.

group necessitates an adjustment to the Company's capital structure since Columbia Gas' equity profile has less financial risk than the proxy group. A 50/50 capital structure in this case is equal to the proxy group's average capital structure."[38] Therefore, I respectfully disagree with Ms. Burgos' claim that a hypothetical capital structure is not appropriate in this proceeding.[39]

OVERALL RATE OF RETURN

Q. PLEASE RESTATE I&E'S UPDATED RECOMMENDED COST OF EQUITY AND OVERALL RATE OF RETURN.

A. As noted earlier in my rebuttal testimony, I calculate the appropriate cost of equity to be 10.31% for PPL Electric, with an overall rate of return on 7.96%.

Q. DO YOU HAVE ANY FINAL COMMENTS?

A. Yes. Lack of response to any topic or recommendation should not be interpreted as agreement with the other parties' recommendations.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A. Yes.

[38] I&E Exhibit No. 3, Schedule 8, p. 2.
[39] PPL Electric Statement No. 9-R, p. 12, line 16.

I&E Statement No. 4-SR
Witness: Ethan H. Cline

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Surrebuttal Testimony

of

Ethan H. Cline

Bureau of Investigation and Enforcement

Concerning:

Late Payment Charges
Customer Charge
Revenue Allocation
Scale Back of Rates

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Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Ethan H. Cline. My business address is Pennsylvania Public Utility Commission, 400 North Street, Harrisburg, PA 17120.

Q. ARE YOU THE SAME ETHAN H. CLINE WHO SUBMITTED I&E STATEMENT NO. 4 AND I&E EXHIBIT NO. 4?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. The purpose of my surrebuttal testimony is to address the rebuttal testimony of Bethany L. Johnson, PPL Electric Utilities Corporation (PPL) Statement No. 5-R, Daniel S. Dane, PPL Statement No. 6-R, and Bickey Rimal, PPL Statement No. 7-R, which were submitted on behalf of PPL. I will also address the rebuttal testimony of Billie S. LaConte submitted on behalf of PP&L Industrial Customer Alliance (PPLICA), PPLICA Statement No. 1R.

Q. DOES YOUR SURREBUTTAL TESTIMONY INCLUDE AN EXHIBIT?

A. No.

LATE PAYMENT REVENUE

Q. WHAT IS LATE PAYMENT REVENUE?

A. Late Payment Revenue is revenue that is generated by the fees charged to customers as a result of late payments. The Late Payment revenue is reflected as part of Other Electric Revenues and is not separated into individual rate classes.

Q. WHAT DID YOU RECOMMEND REGARDING THE COMPANY'S CLAIM FOR LATE PAYMENT REVENUE UNDER PROPOSED RATES?

A. I recommended the Company's claim for late payment revenue under proposed rates be increased by $1,278,916 from $15,305,520 to $16,584,436. I also stated that the level of late payment fees under proposed rates should be calculated to be 0.4407% of the total operating revenues under proposed rates granted by the Commission.[1]

Q. DID ANY PARTIES RESPOND TO YOUR RECOMMENDATION?

A. Yes. PPL witness Dane agreed with my recommendation to adjust late payment revenues but disagreed with the calculation of the adjustment presented in I&E Statement No. 4. Instead, Mr. Dane proposed an increase to late payment revenues of $1,699,050 rather than my recommended $1,278,916.[2]

[1] I&E Statement No. 4, pp. 3-4.
[2] PPL Statement No. 6-R, pp. 5-6.

Q. WHAT IS THE BASIS FOR MR. DANE'S LATE PAYMENT REVENUE ADJUSTMENT?

A. Mr. Dane disagreed with my recommendation based on the late payment revenue factor of $0.4407 I calculated in direct testimony because it is based on the present rate revenue claimed in Company's original filing. Mr. Dane suggested that, because the Company provided updates to its present rate revenue in rebuttal testimony, the late payment revenue factor should also be updated to 0.4419% based on the Company's updated claims.[3]

Q. DO YOU AGREE WITH THE COMPANY'S POSITION THAT THE LATE PAYMENT CALCULATION SHOULD BE BASED ON THE MOST UP-TO-DATE INFORMATION AVAILABLE?

A. Yes. I agree that the most up-to-date data regarding present and proposed rate revenue available should be used to calculate the late payment revenue claim. Therefore, I recommend the Commission adopt the $1,699,050 increase to late payment revenue calculated by the Company. Additionally, as I stated in direct testimony and Mr. Dane stated in his rebuttal testimony, the late payment revenue claim should be updated automatically with every revenue requirement update in this proceeding.[4]

[3] PPL Statement No. 6-R, pp. 5-6.
[4] I&E Statement No. 4, p. 4 and PPL Statement No. 6-R, p. 6.

CUSTOMER CHARGE

Q. DID YOU RECOMMEND ANY CHANGES TO THE COMPANY'S PROPOSED CUSTOMER CHARGES BASED ON THE RESULT OF THE CUSTOMER COST BUILD-UP?

A. No. However, I recommended that the customer charges that are proposed to increase be included in any scale back of rates based on the Commission's 2018 Order from the UGI Utilities, Inc. – Electric Division (UGI Electric) base rate case.[5] Additionally, I noted that rate class LP-4 was not allocated a customer charge increase and indicated that it not be included in the scale back of rates.[6]

Q. DID ANY PARTY ADDRESS YOUR POSITION REGARDING THE SCALE BACK OF THE COMPANY'S CUSTOMER CHARGES?

A. Yes. PPL witness Johnson disagreed with my overall recommendation to include the customer charges in the scale back of rates.[7] PPLICA witness LaConte disagreed with my statement that the customer charge for LP-4 was not allocated an increase, claiming it was in fact increased by 38%. Nonetheless, she stated that the LP-4 customer charge should not be included in any scale back of rates.[8]

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5 Docket No. R-2017-2640058, pp. 173-174, Order entered October 25, 2018.
6 I&E Statemen No. 4, p. 10.
7 PPL Statement No. 5R, pp. 20-22.
8 PPLICA Statement No. 1R, p. 11.

Q. WHY DID THE COMPANY NOT AGREE WITH YOUR RECOMMENDATION REGARDING THE SCALE BACK OF THE COMPANY'S CUSTOMER CHARGES?

A. Ms. Johnson disagreed with my recommendation because she claims that the current PPL case is distinct from the UGI Electric case and, therefore, that Commission Order should not be applied in this case. Specifically, Ms. Johnson disagreed for two reasons. First, I&E opposed the UGI Electric customer charge proposal, and I did not oppose the Company's proposal in this case. Second, UGI Electric requested a customer charge increase of 155% compared to the 20% increase over base customer charges requested by PPL.

Q. DO YOU AGREE THAT THE DIFFERENCES IN THE TWO BASE RATE CASES ARE A VALID REASON TO DISREGARD COMMISSION PRECEDENT?

A. No. Commission precedent provided through its Orders should be followed unless significant evidence exists to recommend overturning that precedent. Whether or not I&E opposed the customer charge proposal in the UGI Electric case has no bearing on whether reliance on the Commission Order from that case should be followed. Furthermore, the Commission, in rejecting I&E's recommendations, specifically stated in that case that gradualism must be considered in the context of the entire increase to a customer class, rather than to an individual element or

component of the rate design.[9] Therefore, the difference in the percent increase of the customer charges in the two cases described by Ms. Johnson is not support that the Commission precedent of including the customer charge in the scale back of rates should be overturned.

Q. IS PPLICA WITNESS LACONTE CORRECT THAT, CONTRARY TO YOUR STATEMENT, THAT THE COMPANY IS PROPOSING AN INCREASE TO THE LP-4 CLASS CUSTOMER CHARGE?

A. Yes. The Company is proposing an increase to the LP-4 class *base* customer charge. However, my statement was based on the LP-4 class customer charge with all surcharges included, which is not receiving a proposed increase. Regardless of this distinction, Ms. LaConte agreed with my recommendation not to include LP-4 class customer charge in the scale back of rates.

Q. DO YOU WISH TO CHANGE YOUR RECOMMENDATION TO INCLUDE THE CUSTOMER CHARGES, APART FROM CLASS LP-4, IN THE SCALE BACK OF RATES?

A. No. I continue to recommend that the customer charges that have been proposed an increase be included in any scale back of rates.

[9] Docket No. R-2017-2640058, p. 175, Order entered October 25, 2018.

REVENUE ALLOCATION

Q. DID YOU HAVE ANY RECOMMENDATIONS REGARDING THE REVENUE ALLOCATION BY CLASS BASED ON THE RELATIVE RATE OF RETURN?

A. No. The Company's proposal generally moves each rate class towards the relative rate of return of 1.0.

Q. DID THE COMPANY PROVIDE AN UPDATE TO ITS ALLOCATED COST OF SERVICE STUDY IN REBUTTAL TESTIMONY?

A. Yes. PPL witness Rimal described a correction to an error found in its allocated cost of service study (ACOSS) during the discovery phase in his rebuttal testimony. This correction adjusted the return and relative rate of return at present rates.[10]

Q. IS THE COMPANY'S UPDATE REASONABLE?

A. Yes. It is reasonable for the Company to provide corrections to errors found during discovery in its rebuttal testimony.

[10] PPL Statement No. 7-R, p. 25.

Q. DO YOU WISH TO CHANGE YOUR RECOMMENDATION REGARDING THE ACOSS?

A. No.

SCALE BACK OF RATES

Q. WHAT DID YOU RECOMMEND IF THE COMMISSION GRANTS LESS THAN THE FULL INCREASE REQUEST OF $356 MILLION?

A. Should the Commission grant less than the fully requested $356 million, I recommended that the proposed increases by class, excluding rate class LP-5, which was not allocated an increase, be scaled back based on the Cost of Service Study ultimately approved by the Commission. I further recommended that the customer charges for each customer class, apart from rate class LP-4, which was not allocated a customer charge increase, be included in the scale back.

Q. DID ANY PARTY OPPOSE YOUR SCALE BACK RECOMMENDATION?

A. Apart from my recommendation to include customer charges in the scale back of rates, which I discussed above, no parties opposed my scale back recommendation.

Q. DO YOU HAVE ANY FINAL COMMENTS?

A. Yes. Lack of response to any topic or recommendation should not be interpreted as agreement with recommendations made by the Company or other parties.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A. Yes.

I&E Statement No. 5-SR
Witness: Benedict Tarr

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

Surrebuttal Testimony

of

Benedict Tarr

Bureau of Investigation & Enforcement

Concerning:

"Make Safe" and Wildfire Emergency Preparedness Programs

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"MAKE SAFE" PROGRAM **2**

WILDFIRE EMERGENCY PREPAREDNESS PROGRAM **5**

INTRODUCTION

Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A. My name is Benedict Tarr. I am a Fixed Utility Valuation Engineer in the Electric Safety Division of the Pennsylvania Public Utility Commission's (Commission) Bureau of Investigation and Enforcement (I&E). My business address is Pennsylvania Public Utility Commission, Commonwealth Keystone Building, 400 North Street, Harrisburg, PA 17120.

Q. ARE YOU THE SAME BENEDICT TARR WHO SUBMITTED I&E STATEMENT NO. 5 AND I&E EXHIBIT NO. 5?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony of PPL Electric Utilities Corporation (PPL or Company) witnesses Nicole Howell[1] and Joseph Lookup.[2] I will address Ms. Howell's rebuttal testimony regarding the "make safe" program and Mr. Lookup's rebuttal testimony regarding PPL's mitigation of wildfire risk.

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[1] PPL Electric Statement No. 17-R.
[2] PPL Electric Statement No. 16-R.

Q. DOES YOUR SURREBUTTAL TESTIMONY INCLUDE AN EXHIBIT?

A. No.

"MAKE SAFE" PROGRAM

Q. DID MS. HOWELL ACCEPT I&E'S RECOMMENDATIONS CONCERNING THE COMPANY'S "MAKE SAFE" PROGRAM?

A. No, Ms. Howell disagreed with my proposal for PPL to offer the "make safe" program at no cost or at a reduced rate.

Q. EXPLAIN THE RATIONALE FOR PPL'S DECISION TO DECLINE I&E'S RECOMMENDATIONS REGARDING THE COMPANY'S "MAKE SAFE" PROGRAM.

A. Ms. Howell states that "The Company has concerns with offering cover ups for the make safe program, as it can give homeowners and contractors who are not trained to work in the vicinity of energized lines a false sense of confidence. Rather, PPL Electric prefers that only qualified contractors work in and around its facilities."[3]

[3] PPL Electric Statement No. 17-R, p. 14.

Q. DO YOU AGREE WITH MS. HOWELL'S ASSESSMENT THAT PROVIDING A "MAKE SAFE" PROGRAM AT NO OR REDUCED COST MAY FOSTER A FALSE SENSE OF CONFIDENCE AMONG CONTRACTORS WORKING NEAR POWER LINES?

A. No. Providing a "make safe" program at no cost or at a reduced rate of up to $1,000 or more will not create a false sense of confidence among contractors working near power lines that have been properly de-energized, grounded, and identified by PPL line workers. The intention behind offering a reduced rate is to incentivize contractors' participation in the "make safe" program, particularly during construction or temporary work near energized lines when standard clearances cannot be maintained.

I&E investigations over the years have shown that a significant number of homeowners and small contractors are frequently involved in contact incidents. Post-incident findings often cite the absence of a formal "make safe" process prior to construction. Many homeowners and small contractors cannot afford the cost of a "make safe" program and instead use alternative methods or take the risk of working near the exposed and energized lines when normal clearances cannot be maintained. These unsafe work practices have led to several contact incidents. Following the implementation of a "limited" cover-up service (up to $1,000) by Duquesne Light Company, the frequency of accidental contacts has decreased. Small contractors and homeowners aware

of the program, and utilizing it, have helped to prevent accidental contact incidents.

I agree with Ms. Howell's statement that only qualified contractors should work around PPL's facilities to ensure compliance with applicable regulations. I&E acknowledges that cover-up measures alone are insufficient to prevent incidents and should be integrated into broader safety protocols. Proper training and the presence of qualified personnel working near power lines are essential. Consequently, non-utility workers, such as small contractors and homeowners, who lack familiarity with electrical hazards, could benefit greatly from a no-cost "make safe" program. In addition, training can be offered during PPL's annual Contractor Safety Training for small contractors to include clear electric safety rules and outline the contractors' responsibilities when working near power lines. All homeowners will be eligible, but only contractors that complete PPL's Contractor Training will be eligible for receiving the reduced rate "make safe" incentive.

Q. OVERALL, WHY SHOULD PPL RECONSIDER I&E'S RECOMMENDATIONS REGARDING THE "MAKE SAFE" PROGRAM?

A. I&E respectfully requests PPL reconsider offering the "make safe" program at no cost or at a reduced rate of up to $1,000 for homeowners and small contractors. This measure would enhance the safety of both contractors and

the public by reducing the risk of electrical contact incidents. Additionally, providing a reduced rate of up to $1,000 would help decrease the frequency of electrical contact incidents, as I&E has observed in the case of Duquesne Light Company customers. Rejection of this initiative may result in continued and repeated homeowner and small contractor electrical contact incidents. The reduced rate "make safe" program should help to reduce the risk and frequency of electrical contact incidents by homeowners and small contractors.

WILDFIRE EMERGENCY PREPAREDNESS PROGRAM

Q. DID ANY WITNESS RESPOND TO YOUR DIRECT TESTIMONY CONCERNING COMMUNITY SAFETY OUTREACH AND EMERGENCY PREPAREDNESS FOR WILDFIRES?

A. Yes. PPL witness Lookup discussed the Company's wildfire preparedness strategy.[4] Mr. Lookup noted that "The Company is always looking for ways to improve," and that the Company would consider my proposal to expand community outreach.

Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A. Yes.

[4] PPL Statement No. 16-R, pp. 30-31.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION OF
ZACHARI WALKER

I, Zachari Walker, on behalf of the Bureau of Investigation and Enforcement, hereby verify that the documents identified as:

- I&E Statement No. 1
- I&E Exhibit No. 1
- I&E Statement No. 1-SR
- I&E Exhibit No. 1-SR

were prepared by me or under my direct supervision and control. Furthermore, the facts contained therein are true and correct to the best of my knowledge, information and belief and I expect to be able to prove the same at an evidentiary hearing in this matter. This Verification is made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

/s/ Zachari Walker
Zachari Walker
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement

Dated: February 10, 2026

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION OF
CHRISTOPHER KELLER

I, Christopher Keller, on behalf of the Bureau of Investigation and Enforcement, hereby verify that the documents identified as:

- I&E Statement No. 2
- I&E Exhibit No. 2
- I&E Statement No. 2-R
- I&E Exhibit No. 2-R
- I&E Statement No. 2-SR
- I&E Exhibit No. 2-SR

were prepared by me or under my direct supervision and control. Furthermore, the facts contained therein are true and correct to the best of my knowledge, information and belief and I expect to be able to prove the same at an evidentiary hearing in this matter. This Verification is made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

/s/ Christopher Keller
Christopher Keller
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement

Dated: February 10, 2026

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION OF
DREW BREUNING

I, Drew Breuning, on behalf of the Bureau of Investigation and Enforcement, hereby verify that the documents identified as:

- I&E Statement No. 3
- I&E Exhibit No. 3
- I&E Statement No. 3-SR

were prepared by me or under my direct supervision and control. Furthermore, the facts contained therein are true and correct to the best of my knowledge, information and belief and I expect to be able to prove the same at an evidentiary hearing in this matter. This Verification is made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

/s/ Drew Breuning
Drew Breuning
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement

Dated: 2/10/2026

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION OF
ETHAN H. CLINE

I, Ethan H. Cline, on behalf of the Bureau of Investigation and Enforcement, hereby verify that the documents identified as:

- I&E Statement No. 4
- I&E Statement No. 4-SR

were prepared by me or under my direct supervision and control. Furthermore, the facts contained therein are true and correct to the best of my knowledge, information and belief and I expect to be able to prove the same at an evidentiary hearing in this matter. This Verification is made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

/s/ Ethan H. Cline
Ethan H. Cline
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement

Dated: 2/10/2026

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION OF
BENEDICT TARR

I, Benedict Tarr, on behalf of the Bureau of Investigation and Enforcement, hereby verify that the documents identified as:

- I&E Statement No. 5
- I&E Exhibit No. 5
- I&E Statement No. 5-SR

were prepared by me or under my direct supervision and control. Furthermore, the facts contained therein are true and correct to the best of my knowledge, information and belief and I expect to be able to prove the same at an evidentiary hearing in this matter. This Verification is made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

Bennytarr

Benedict Tarr
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement

Dated:

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission

v.

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

REDACTED – PUBLIC VERSION

Direct Testimony and Exhibits

of

BILLIE LACONTE

On Behalf of

PP&L Industrial Customer Alliance

December 22, 2025

J. POLLOCK
INCORPORATED

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission

v. Docket No. R-2025-3057164

PPL Electric Utilities Corporation

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GLOSSARY OF ACRONYMS

Term	Definition
CCOSS	Class Cost of Service Study
Commission	Pennsylvania Public Utility Commission
CIAC	Contribution in Aid of Construction
ESA	Electric Service Agreement
LP-4	Large General Service – 12 kV
LP-5	Large General Service - 69 kV or Higher
PPL	PPL Electric Utilities Corporation
PPLICA	PP&L Industrial Customers Alliance
ROR	Rate of Return
RROR	Relative Rate of Return
Rule 6	Rules for Electric Service: Rule 6 – Auxiliary Service for Non-Qualifying Facilities
Rule 6A	Rules for Electric Service: Rule 6A – Stand-By Service for Qualifying Facilities

DIRECT TESTIMONY OF BILLIE S. LACONTE

Introduction, Qualifications and Summary

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A My name is Billie LaConte. My business address is 14323 South Outer 40 Rd., Suite 206N, St. Louis, Missouri 63017.

Q WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?

A I am an energy advisor and Associate at J. Pollock, Incorporated.

Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A I have a Bachelor of Arts degree in Mathematics from Boston University and a Master's degree in Business Administration from Washington University. Since graduating in 1995, I have been engaged in a variety of consulting assignments, including energy procurement and regulatory matters in both the United States and several Canadian provinces. More details are provided in **Exhibit ___(BSL-1)**. A list of my appearances is provided in **Exhibit ___(BSL-2)**.

Q ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A I am testifying on behalf of PP&L Industrial Customers Alliance (PPLICA). PPLICA is an *ad hoc* group of large volume customers receiving electric service from PPL Electric Utilities Corporation (PPL) primarily under the Large General Service – 12 kV (LP-4) and Large General Service - 69 kV or Higher (LP-5) tariffs. PPLICA members require substantial amounts of electric energy for their operations, and the proposed rate increase and tariff modifications may have an adverse impact upon their operations.

Q WHAT ISSUES ARE YOU ADDRESSING IN YOUR TESTIMONY?

A I am addressing PPL's proposed class revenue allocation, proposed modifications to its Rules for Electric Service, specifically Rule 6 – Auxiliary Service for Non-Qualifying Facilities (Rule 6) and elimination of Rule 6A – Stand-By Service for Qualifying Facilities (Rule 6A), and its proposed modifications to the LP-5 tariff to accommodate very large load customers.

Q ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?

A Yes. I am sponsoring **Exhibit ___(BSL-1)** through **Exhibit ___(BSL-4)**. **Exhibit ___(BSL-4)** contains the relevant portion of responses to discovery from PPL which are relied upon herein. These exhibits were prepared by me or under my supervision and direction. Throughout my testimony and exhibits I refer to PPL's proposed revenue requirement to illustrate various concepts - this should not be interpreted as an endorsement of PPL's proposed revenue requirement. Additionally, any issue I'm not addressing should not constitute as an endorsement thereof.

Summary

Q PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.

A My findings and recommendations are as follows:

Revenue Allocation

- PPL's class cost-of-service study (CCOSS) generally comports with industry practice. It should be used to apportion any change in delivery revenues approved by the Pennsylvania Public Utility Commission (Commission).
- PPL's proposed overall rate increase is 38.73%.[1] Based on the results of PPL's CCOSS, its proposed mitigated rates result in substantial increases (almost 60%) to the Residential - Thermal Storage and LP-4 rate classes.

[1] PPL Response to I&E RE-I-14 D CONFIDENTIAL Attachment 1_Supplemental, a copy of which is provided in **Exhibit ___(BSL-4)** at 1.

- To prevent substantial increases to these two classes I recommend limiting the increase to any class that is below cost to 1.3 times the system average increase. The size of these classes is small as compared to the other rate classes, therefore, the impact to the larger classes due to the lower threshold is small.

Rule 6 Modification

- PPL proposes to modify Rule 6 by eliminating Rule 6A and consolidating its standby service in an effort to simplify the rate structure.
- PPL claims the changes will ensure that customers with on-site generation pay appropriately for the resources they require, including capacity that must be available to serve them when their generation is down.[2]
- PPL should clarify that the Rule 6 capacity reservation charge only impacts distribution demand charges.

LP-5 Tariff Modification

- PPL proposes to modify the LP-5 tariff to include the addition of very large load customers.
- The modifications would allow very large load customers (such as datacenters) to take service from PPL under the LP-5 tariff. PPL has included certain terms to protect other customers from potentially being liable for the additional costs required to connect very large load customers, including proposed language that would require a very large load customer to pay the total *socialized* cost of transmission infrastructure additions, even if the customer terminates its contract prior to paying the total socialized cost through base rates.
- PPL's proposal is premature because the Commission has a currently pending docket, *Interconnection and Tariffs for Large Load Customers* (Docket No. M-2025-3054271), in which it is developing the guidance for utilities to develop large load tariffs.
- In addition, PPL has not properly explained how it would quantify transmission costs that benefit all customers and, therefore, should be socialized, versus what costs should be paid for by the very large load customer.

[2] PPL Statement No. 8, Direct Testimony of Steven W. Wishart at 21.

- PPL should develop a separate tariff for very large load customers to protect other PPL customers from subsidizing the interconnection costs incurred due to these very large load customers. The process relied upon by PPL to determine interconnection costs that are socialized versus those paid for by the very large load customer should be clear and quantifiable.
- If the Commission approves PPL's proposal to modify Rate LP-5 to incorporate the large load provisions, PPL should be directed to modify its service agreements and tariff to better protect customers from unreasonable cost subsidization and avoid unintended consequences for traditional LP-5 customers.

Class Revenue Allocation

Q WHAT IS CLASS REVENUE ALLOCATION?

A Class revenue allocation is the process of determining how any base revenue change (*i.e.*, rate increase or decrease) the Commission approves should be spread to each customer class the utility serves. The revenue allocation is typically based on the results of a properly conducted CCOSS.

Q SHOULD THE RESULTS OF A COST-OF-SERVICE STUDY BE THE PRIMARY FACTOR IN DETERMINING HOW ANY BASE REVENUE CHANGE SHOULD BE ALLOCATED?

A Yes. Cost-based rate are: (1) fair because each class's rates reflect its cost to serve, no more and no less; (2) efficient because, when coupled with a cost-based rate design, customers are provided with the proper incentive to minimize their costs, which will, in turn, minimize the costs to the utility; (3) steady because they enhance revenue stability, as changes in revenues due to changes in sales will translate into offsetting changes in costs; and (4) appropriate because they encourage conservation through cost-based rates that send the proper price signals to customers, thereby allowing customers to make rational consumption decisions.

Q DOES THE CLASS COST-OF-SERVICE STUDY FILED BY PPL PROVIDE A PROPER STARTING POINT FOR DETERMINING THE REVENUE ALLOCATION IN THIS PROCEEDING?

A Yes. PPL's CCOSS generally comports with accepted principles and is a reasonable starting point to determine the appropriate revenue increase for each rate class.

Q HAVE YOU REVIEWED PPL'S PROPOSED REVENUE ALLOCATION AND RATES OF RETURN BY RATE CLASS?

A Yes. I reviewed Mr. Rimal's direct testimony which shows the current rate of return (ROR) by rate class, as well as its corresponding relative rate of return (RROR), as summarized in Table 1:

Table 1
Rate of Return and Relative Rate of Return at Current Rates

Rate Class	Rate of Return	RROR
Residential	3.91%	0.97
Residential -Thermal Storage	1.90%	0.47
Small General Service Sec. Voltage	3.60%	0.89
Large General Service Sec. Voltage	4.97%	1.23
Large General Service 12 kV	3.26%	0.81
Large General Service 69 kV or Higher	24.08%	5.96
Separate Meter Gen. Space Heating	4.11%	1.02
Street Lighting/Area Lighting	5.79%	1.43
System Average	4.04%	1.00

Source: PPL Response to IE RE-I-14-D Confidential Attachment 1_Supplemental.

Q PLEASE EXPLAIN THE TERMS "RATE OF RETURN" AND "RELATIVE RATE OF RETURN.

A The ROR measures the return on rate base for each customer class using their proposed revenues, allocated expenses, and allocated rate base. The RROR is each

class's ROR relative to the overall system average ROR. If a customer class's ROR is above the overall system average ROR, its RROR will be above one. If its RROR is one, then its ROR is equal to the overall system average ROR. If a customer class's ROR is below the overall system average ROR, its RROR will be below one.

Q WHAT IS THE BASIS FOR PPL'S REVENUE ALLOCATION PROPOSAL?

A PPL's proposal is based on the following factors:

1. The results of the CCOSS prepared by Mr. Rimal.
2. A cap of 1.5 times the system average increase for any rate class in an effort to mitigate rate shock.
3. Ensuring no class receives a rate decrease.[3]

PPL's proposed revenue allocation is summarized in Table 2.

Table 2
Cost Based Rate Increases vs.
Class Revenue Allocation

Rate Class	Proposed Increase		RROR
	Cost Based	Revenue Allocation	
Residential	37.98%	38.42%	1.00
Residential - Thermal Storage	72.21%	56.86%	0.91
Small General Service Sec. Voltage	40.27%	40.65%	1.00
Large General Service Sec. Voltage	35.06%	35.56%	1.00
Large General Service 12 kV	66.20%	56.86%	0.94
Large General Service 69 kV or Higher	-31.10%	0.00%	1.45
Separate Meter Gen. Space Heating	39.49%	39.89%	1.00
Street Lighting/Area Lighting	26.10%	26.79%	1.01
System Average	38.73%	38.73%	1.00

Sources: PPL Response to I&E RE-I-14-D Confidential Attachment 1_Supplemental.

[3] PPL Statement No. 7, Direct Testimony of Bickey Rimal at 21.

Q IS PPL'S PROPOSED REVENUE ALLOCATION TYPICAL?

A Yes. Limiting the increase to 1.5 times the system average, setting a floor where no class receives a decrease, and recognizing the principle of gradualism are common rules for revenue allocation. However, in this particular case, the increases to the Residential-Thermal Storage and LP-4 are substantial, almost 60%. Although the total proposed system average increase is 38.73%, the Residential – Thermal Storage and LP-4 classes would each receive a 56.86% increase, resulting in rate shock.

Q WHAT IS RATE SHOCK?

A Rate shock occurs when a class receives an overly large or abrupt rate increase.

Q WHAT IS THE PRINCIPLE OF GRADUALISM?

A Gradualism is a concept that is applied to avoid rate shock. Thus, rates should move gradually to cost rather than all at once because moving rates immediately to cost results in rate shock to the affected classes.

Q SHOULD THE COMMISSION AUTHORIZE PPL'S PROPOSED REVENUE ALLOCATION?

A No. Although PPL's proposed revenue allocation follows the principle of gradualism, it still results in rate shock for two classes as discussed above.

Q WHAT DO YOU RECOMMEND?

A I recommend that the rate increase cap on the system increase be limited to 1.3 times the system average increase. To illustrate this, I have developed **Exhibit ___(BSL-3)** which shows PPL's proposed increase allocated to rate classes in a manner that reduces the increases to the classes that would otherwise experience rate shock. Specifically, using the results of Mr. Rimal's CCOSS, I limit the increase to any rate

class to 1.3 times the system average increase and set the increase to zero for any class that would receive a decrease. The results of **Exhibit ___(BSL-3)** are summarized in Table 3.

Table 3
PPLICA Proposed Revenue Allocation

Rate Class	Proposed Increase	RROR
Residential	38.77%	1.01
Residential - Thermal Storage	49.26%	0.74
Small General Service Sec. Voltage	40.91%	1.01
Large General Service Sec. Voltage	36.03%	1.01
Large General Service 12 kV	49.26%	0.83
Large General Service 69 kV or Higher	0.00%	2.73
Separate Meter Gen. Space Heating	40.18%	1.01
Street Lighting/Area Lighting	27.64%	1.02
System Average	38.73%	1.00

Q DOES YOUR RECOMMENDED CLASS REVENUE ALLOCATION ACHIEVE THE OBJECTIVE OF MOVING ALL RATES TOWARD COST?

A No. However, my proposal moderates the increase to the Residential – Thermal Storage and LP-4 classes.

Q IF YOUR PROPOSAL REDUCES THE MOVEMENT TO COST, WHY ARE YOU PROPOSING A 1.3 CAP TO THE SYSTEM AVERAGE INCREASE?

A Typically, limiting the increase to 1.5 times the system average increase does not result in rate shock. However, in this particular case, because PPL's proposed increase is significant, the resulting increase to these two small classes is quite substantial. Limiting the increase to 1.3 times the system average increase to mitigate rate shock to the aforementioned classes does not result in significant impacts to the

remaining classes due to their size as compared to the Residential - Thermal Storage and LP-4 classes. Therefore, to limit rate shock, I am proposing a cap of 1.3 times the system average increase, rather than 1.5.

Q IF THE COMMISSION WERE TO APPROVE A LOWER INCREASE FOR PPL, HOW WOULD THIS AFFECT YOUR RECOMMENDATION?

A If the Commission approves a lower revenue increase than PPL has proposed, the delivery revenues shown in **Exhibit ___(BSL-3)** should be scaled down proportionately.

Rule 6 Modification

Q PLEASE DESCRIBE PPL'S PROPOSED CHANGES TO RULE 6.

A PPL proposes to eliminate Rule 6A which specifically provided for standby service obligations and, instead, consolidate it into Rule 6. The modification would charge customers with on-site generation facilities at or exceeding 3 megawatts for supplementary, back-up, and maintenance Power.[4] The proposed charges for back-up power include a capacity reservation charge set to recover 30% of a customer's demand charge.[5]

Q DO YOU HAVE ANY CONCERNS REGARDING PPL'S PROPOSED CHANGES TO RULE 6?

A Yes. Despite PPL's claimed intention to simplify the current standby rate structures, the proposed rule remains complex and unclear. The cost basis for the capacity reservation charge is unclear. For example, in a discovery response PPL suggests

[4] PPL Statement No. 8, Direct Testimony of Steven W. Wishart at 20-22.

[5] PPL Response to PPLICA I-4, a copy of which is provided in **Exhibit ___(BSL-4)** at 6.

that the capacity reservation component of the back-up power charge could impact a customer's Network Integration Transmission Service charge.[6] PPL should clarify that the demand charges impacted by its Rule 6 changes are limited to distribution demand charges.

LP-5 Tariff Modification

Q PLEASE DESCRIBE PPL'S PROPOSED MODIFICATION TO THE LP-5 TARIFF TO ACCOMMODATE VERY LARGE LOAD CUSTOMERS.

A PPL proposes to modify the current LP-5 tariff to "mirror what it is currently requiring in its ESA [Electric Service Agreement] with large customers."[7] PPL states under its proposed changes:

> [A]ny large load customer that requires upgrades that will be socialized through rates must provide adequate security that it will meet a revenue guarantee equal to the amount of costs placed into rates…this involves minimum load guarantees for the term of the service commitment and security instruments covering the obligation in the event the customer defaults.[8]

Q DO YOU HAVE ANY CONCERNS WITH PPL'S PROPOSED MODIFICATIONS TO THE LP-5 TARIFF?

A Yes. First, PPL's proposed tariff modifications to serve very large load customers are premature. Second, PPL has not explained nor quantified how it would determine which interconnection costs would be paid for by the very large load customer and which costs would be socialized.

Q HOW DOES PPL CURRENTLY HANDLE VERY LARGE LOAD CUSTOMERS?

A PPL currently provides service to very large load customers under LP-5 which it claims

[6] *Id.*

[7] PPL Statement No. 16, Direct Testimony of Joseph Lookup at 17.

[8] *Id.*

"generally requires the customer to pay for all interconnection costs."[9] In doing so it has been including load commitment guarantee terms in the customer's Electric Service Agreement (ESA), in addition to the customer's contribution in aid of construction (CIAC) obligation, the combination of which purportedly guarantees the customer pays rates equal to the upgrade costs that are socialized through transmission rates.[10]

Q WHY IS IT PREMATURE FOR PPL TO SEEK AUTHORIZATION FOR ITS PROPOSED MODIFICATIONS TO THE CURRENT LP-5 TARIFF?

A It is premature because the Commission has a separate pending docket in which it is currently contemplating the design of very large load tariffs. In fact, Comments on the Commission's November 6, 2025, Tentative Order are due the same day as the direct testimony in this proceeding. It is unfortunate that customers are not able to determine whether the proposed tariff modifications are appropriate when the Commission's guidance has not been finalized.

Q ARE OTHER PPL CUSTOMERS CURRENTLY PROTECTED FROM PAYING THE COSTS TO SERVE VERY LARGE LOAD CUSTOMERS?

A PPL asserts that providing large load customers service under LP-5 has historically worked well and kept the interconnection costs with the customer who caused the costs to be incurred. Further, it states that its load guarantee terms in the ESA along with CIAC obligation "is designed to ensure that the investments to interconnect these customers are justified and that other customers will not be left paying for stranded

[9] *Id.*

[10] *Id.* at 17-18.

assets."[11] Additionally, when asked in discovery if the large load customer would pay its share of the FERC allocated socialized cost or the total socialized upgrade costs, it confirmed that the large load customers must agree to pay the *total* socialized transmission upgrade costs.[12] However, while the proposed tariff outlines some very general indicators of infrastructure upgrades that could support socializing costs, PPL has not provided sufficiently specific guidance or analysis as to how it would determine which interconnection upgrades benefit only the very large load customers and which costs would be socialized.

Q SHOULD PPL MODIFY THE CURRENT LP-5 TARIFF TO SERVE VERY LARGE LOAD CUSTOMERS?

A No. PPL has elected to modify its LP-5 tariff to include very large load customers, such as hyperscale data centers. While such very large load customers take service at 69 kV (or above) voltage, policy and operational considerations that are unique to these customers may emerge requiring a distinction between a large load customer and a very large load customer. Accordingly, PPL should develop a separate tariff to serve very large load customers.

When presenting the new tariff, PPL should provide clear guidance that quantifies how it will recover the costs to interconnect the very large load customer. The tariff should be developed after the Commission makes its determination in the pending *Interconnection and Tariffs for Large Load Customers* proceeding, thereby allowing customers' advocates the opportunity to determine if the proposed tariff follows the Commission's guidelines.

[11] *Id*.

[12] PPL Response to CAUSE PA VIII-7, a copy of which is provided in **Exhibit ___(BSL-4)** at 7; PPL Response to PPLICA II-2, a copy of which is provided in **Exhibit___(BSL-4)** at 8.

Q WHAT DO YOU RECOMMEND REGARDING PPL'S PROPOSED MODIFICATIONS TO THE LP-5 TARIFF TO SERVE VERY LARGE LOAD CUSTOMERS?

A I recommend that PPL's proposed modifications to the LP-5 tariff be rejected. The proposed changes are premature because the Commission's guidance on very large load tariffs has not been determined. Further, PPL has not provided information as to how it would quantify the benefits of the interconnection costs and, thus, how these costs would be recovered from the very large load customer and PPL's other customers. Finally, PPL should develop a separate tariff for very large load customers to reflect policy and operating characteristics that may be unique to these customers.

Q IF THE COMMISSION APPROVES PPL'S PROPOSAL TO MODIFY THE LP-5 TARIFF TO ADDRESS LARGE LOAD CUSTOMERS, DO YOU HAVE AN ALTERNATIVE RECOMMENDATION?

A Yes. While the Commission should require PPL to develop a separate tariff rule specific for large load customers, I would alternatively recommend that PPL clarify the contract language used in its service agreement with large load customers to better protect other customers from unreasonable cost subsidization. PPL provided a copy of an Agreement for Construction of Large Load Electric Service Facilities (Large Load Agreement) for one of its large load customers which includes an estimate of the costs the customer must pay, including the amount the customer pays up front and the costs included in transmission rate base. The Agreement states:

[BEGIN HIGHLY CONFIDENTIAL] [redacted].[13]

[13] PPL Response to OCA VIII-1 HIGHLY CONFIDENTIAL Attachment 6, a copy of which is provided in **Exhibit ___(BSL-4)** at 10.

[redacted] **[END HIGHLY CONFIDENTIAL]**, customers would not be protected from subsidizing the very large load customers.

Q WHAT DO YOU RECOMMEND REGARDING THE LANGUAGE IN THE AGREEMENT?

A I recommend that PPL modify the language in its Large Load Agreement whereby **[BEGIN HIGHLY CONFIDENTIAL]**[redacted]. **[END HIGHLY CONFIDENTIAL]** Including this language ensures that PPL would recover the total cost of connecting and serving a very large load customer from the customer who incurred the expense and, therefore, prevents other PPL customers from unreasonably subsidizing the costs to serve very large load customers.

Q DO YOU HAVE ANY ADDITIONAL CONCERNS WITH PPL'S MODIFICATIONS TO THE LP-5 TARIFF?

A. Yes. PPL has elected to modify its LP-5 tariff to include very large load customers, such as hyperscale data centers. While such very large load customers take service at 69 kV (or above) voltage, policy and operational considerations that are unique to these customers may emerge requiring a distinction between a large load customer and a very large load customer. As noted in my primary recommendation, the Commission should address this concern by directing PPL to develop a separate tariff for very large load customers. However, in the alternative, PPL's tariff should include a definition of very large load customers so that, when appropriate, it can distinguish between very large load customers, such as hyperscale datacenters, and traditional LP-5 customers when implementing rule and policy changes.

Conclusion

Q WHAT FINDINGS SHOULD THE COMMISSION MAKE BASED ON THE RECOMMENDATIONS DISCUSSED IN YOUR TESTIMONY?

A The Commission should make the following findings:

- Reject PPL's proposed class revenue allocation.
- Adopt the class revenue allocation methodology illustrated in **Exhibit ___(BSL-3)**.
- In the event the Commission authorizes a rate increase lower than proposed by PPL, proportionally scale down the delivery revenues shown in column 1 of **Exhibit ___(BSL-3)** under my recommended class revenue allocation.
- Reject PPL's proposed modifications to the LP-5 tariff to include very large load tariffs.
- After the Commission has determined the guidelines for very large load customers in its pending proceeding, PPL should be required to develop a separate tariff for these customers, which includes the process used to quantify, designate, and recover the interconnections costs of very large load customers.
- If the Commission approves PPL's proposal to modify Rate LP-5 to address very large load customers, the services agreement and tariff should be modified as set forth above.

Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission

v.

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

REDACTED – PUBLIC VERSION

Direct Exhibits

of

BILLIE LACONTE

On Behalf of

PP&L Industrial Customer Alliance

December 22, 2025

J. POLLOCK
INCORPORATED

QUALIFICATIONS OF BILLIE S. LACONTE

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Billie S. LaConte. My business mailing address is 14323 S. Outer 40 Rd., Suite 206N Town and Country, Missouri 63017.

Q WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?

A I am an energy advisor and am currently employed by J. Pollock, Incorporated as Associate Consultant.

Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A I have a Bachelor of Arts Degree in Mathematics from Boston University and a Master's degree in Business Administration from Washington University.

Upon graduation in May 1995, I joined Drazen Consulting Group, Inc. (DCGI). DCGI was incorporated in 1995 assuming the utility rate and economic consulting activities of Drazen Associates, Inc., active since 1937. I joined J.Pollock in May 2015.

During my tenure at DCGI and J.Pollock my work has focused on revenue requirement issues, cost of capital (return on equity and capital structure), cost allocation, rate design, sales and price forecasts, power cost forecasting, electric restructuring issues, integrated resource plans, formula rate plans, asset management agreements and contract interpretation.

I have been engaged in a wide range of consulting assignments including energy and regulatory matters in both the United States and several Canadian provinces. This has included advising clients on economic and strategic issues concerning the natural gas pipeline, oil pipeline, electric, wastewater and water utilities. I have testified on cost of capital issues, including return on equity, cost of

debt, and capital structure, as well as revenue requirement issues. I have prepared cost allocation and rate design studies to provide timely support to clients engaged in settlement negotiations in electric and gas utilities, provided power cost forecasting studies to assist clients in project planning and negotiated contracts with electric utilities for standby services and interruptible rates. I have also prepared studies on electric and gas utilities' performance-based rates (PBR) and benchmarking programs to evaluate their success and to provide recommendations on methods to be used. I worked on contract interpretation to resolve contract disputes for several clients. I have provided financial and cost of service analysis for natural gas pipelines certificate approval from the Federal Energy Regulatory Commission (FERC) and the Canadian National Energy Board (NEB). Additionally, I completed the Corporate Credit Rating Analysis course presented by Moody's Analytics.

I have worked on various projects located in many states and several Canadian provinces including Alberta, British Columbia, Saskatchewan, Nova Scotia and Quebec. I have testified before the state regulatory commissions of Arkansas, Florida, Georgia, Iowa, Louisiana, Michigan, Minnesota, Missouri, New Mexico, North Carolina, Pennsylvania, South Carolina, Texas, and Utah, as well as the provincial regulatory board of Nova Scotia. I similarly have appeared before the St. Louis Metropolitan Sewer District Commission and the City of Philadelphia Water, Sewer and Storm Water Rate Board.

Q PLEASE DESCRIBE J. POLLOCK, INCORPORATED.

A J. Pollock assists clients to procure and manage energy in both regulated and competitive markets. The J. Pollock team also advises clients on energy and regulatory issues. Our clients include commercial, industrial and institutional energy consumers. J. Pollock is a registered Class I aggregator in the State of Texas.

Testimony Filed in Regulatory Proceedings
by Billie S. LaConte

UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-24-320	Surrebuttal	MN	Return on Equity; Energy Supply and Transmission O&M expenses; Incentive Compensation; Billing and Customer Service Issues; Early Plant Retirement	11/25/2025
DUKE ENERGY CAROLINAS, LLC	South Carolina Utility Energy Users Committee	2025-172-E	Surrebuttal	SC	Proxy Group, Capital Asset Pricing Model; Risk Premium Model; Expected Earnings; Flotation Costs; Electric Rate Stabilization Adjustment	11/3/2025
ONCOR ELECTRIC DELIVERY COMPANY LLC	Texas Industrial Energy Consumers	58306	Direct	TX	Annual Storm Reserve; Self-Insurance Reserve	10/17/2025
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	57856	Direct	TX	Excess Liability Insurance	10/17/2025
NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-24-320	Rebuttal	MN	Remaining Life Changes	10/10/2025
DUKE ENERGY CAROLINAS, LLC	South Carolina Utility Energy Users Committee	2025-172-E	Direct	SC	Return on Equity	10/6/2025
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	25-049-TF	Supplemental	AR	Strategic Investment Recovery Rider	10/3/2025
ONCOR ELECTRIC DELIVERY COMPANY LLC	Texas Industrial Energy Consumers	57932	Direct	TX	Excess Liability Insurance	10/3/2025
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	25-047-U	Direct	AR	Certificate of Environmental Compatibility and Public Need	9/5/2025
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	25-049-TF	Direct	AR	Rider Revenue Allocation; Excess Accumulated Deferred Income Taxes; Rider Tax Credits	8/27/2025
PUBLIC SERVICE COMPANY OF NORTH CAROLINA, INC.	Carolina Utility Customers Association, Inc.	G-5, SUB 686	Direct	NC	Return on Equity; Capital Structure	8/25/2025
NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-24-320	Direct	MN	Return on Equity; Incentive Compensation; Operation and Maintenance Expense; Excess Liability Insurance; Billing and Customer Service Issues	8/22/2025
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group PICGUG	R-2025-3053112	Surrebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Scale Back of Rates	7/3/2025
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	25-00030-UT	Direct	NM	Deferral Mechanism for Excess Liability Insurance	6/25/2025
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group PICGUG	R-2025-3053112	Rebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Scale Back of Rates	6/20/2025
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group PICGUG	R-2025-3053112	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation	5/21/2025

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	57134	Direct	TX	Imputed Capacity	3/27/2025
ROCKY MOUNTAIN POWER	Utah Large Customer Group	24-035-04	Surrebuttal	UT	Excess Liability Insurance Allocation	3/14/2025
WIND ENERGY TRANSMISSION TEXAS, LLC	Texas Industrial Energy Consumers	57299	Direct	TX	Self-Insurance Reserve; Depreciation Expense; Rate Case Expense	2/14/2025
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	24-072-U	Rebuttal	AR	Completeness of Application; Prudence of Cost; Revenue Requirement; Ratepayer Impacts	2/7/2025
ROCKY MOUNTAIN POWER	Utah Large Customer Group	24-035-04	Direct	UT	Excess Liability Insurance; Insurance Cost Adjustment	2/7/2025
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	24-072-U	Direct	AR	Certificate of Environmental Compatibility and Public Need	12/19/2024
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Supplemental Direct	AR	Response to Commission Order regarding Legal Fees	12/2/2024
SUMMIT UTILITIES ARKANSAS, INC.	Arkansas Gas Consumers, Inc.	23-079-U	Settlement Support	AR	Support of Settlement	10/7/2024
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Production Tax Credits; Distribution Storm/Failure Capital Additions; Power Through Program; Legal Fees	10/2/2024
SUMMIT UTILITIES ARKANSAS, INC.	Arkansas Gas Consumers, Inc.	23-079-U	Surrebuttal *	AR	Class Cost-of-Service Study; Class Revenue Allocation; Classification of Distribution Mains; Design Day Demand; Allocation Factors; Heating Assistance Funds	9/9/2024
SUMMIT UTILITIES ARKANSAS, INC.	Arkansas Gas Consumers, Inc.	23-079-U	Surrebuttal	AR	Return on Equity; Capital Structure; Incentive Compensation; O&M expenses; Riders; Regulatory Asset	9/9/2024
PIEDMONT NATURAL GAS COMPANY, INC.	Carolina Utility Customers Association, Inc.	G-9, Sub 837	Direct	NC	Return on Equity	8/13/2024
PECO ENERGY COMPANY - ELECTRIC DIVISION	Philadelphia Area Industrial Energy Users Group	R-2024-3046931	Surrebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation	8/2/2024
PECO ENERGY COMPANY - GAS DIVISION	Philadelphia Area Industrial Energy Users Group	R-2024-3046932	Surrebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Volumetric Rate Differential	8/2/2024
PECO ENERGY COMPANY - ELECTRIC DIVISION	Philadelphia Area Industrial Energy Users Group	R-2024-3046931	Rebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation	7/16/2024
PECO ENERGY COMPANY - GAS DIVISION	Philadelphia Area Industrial Energy Users Group	R-2024-3046932	Rebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Volumetric Rate Differential	7/16/2024

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
SUMMIT UTILITIES ARKANSAS, INC.	Arkansas Gas Consumers, Inc.	23-079-U	Direct	AR	Return on Equity; Capital Structure; Expenses; Incentive Compensation; Excess Deferred Income Tax Asset	7/10/2024
DOMINION ENERGY SOUTH CAROLINA, INC.	South Carolina Utility Energy Users Committee	2024-34-E	Surrebuttal	SC	Return on Equity; Capital Structure	7/3/2024
MICHIGAN GAS UTILITIES CORPORATION	Association of Businesses Advocating Tariff Equity	U-21540	Direct	MI	Operation and Maintenance Expense	7/1/2024
PECO ENERGY COMPANY - ELECTRIC DIVISION	Philadelphia Area Industrial Energy Users Group	R-2024-3046931	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation	6/17/2024
PECO ENERGY COMPANY - GAS DIVISION	Philadelphia Area Industrial Energy Users Group	R-2024-3046932	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation; Volumetric Rate Differential	6/17/2024
DOMINION ENERGY SOUTH CAROLINA, INC.	South Carolina Utility Energy Users Committee	2024-34-E	Direct	SC	Return on Equity; Capital Structure	6/5/2024
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-21490	Direct	MI	Proposed Trackers; Return on Equity; Capital Structure; Home Products Program Sale	4/22/2024
MINNESOTA POWER	Large Power Intervenors	E-015/GR-23-155	Direct	MN	Return on Equity; Capital Structure; Adjustment Clauses; Incentive Compensation; Prepaid Pension Asset	3/18/2024
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	R-2023-3043189 R-2023-3043190	Surrebuttal	PA	Class Cost-of-Service Study; Allocation of Subsidy; Environmental Compliance Investment Charge; Revenue Decoupling and Return on Equity; Industrial Rate Design; Deferral Mechanism; Arrearage Management Plan Cost Allocation	3/4/2024
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	R-2023-3043189 R-2023-3043190	Rebuttal	PA	Cost-of-Service Study; Revenue Allocation; Rate Design; Riders DIS and DRS; Revenue Decoupling Mechanism	2/21/2024
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	R-2023-3043189 R-2023-3043190	Direct	PA	Return on Equity; Incentive Compensation; Alternative Ratemaking Mechanisms; Class Cost-of-Service Study; Wastewater Subsidy and Allocation; Rate Design; Revenue Requirement Scale-Back	2/1/2024
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Settlement Support	AR	Support of Settlement	10/31/2023
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Projected Year FLIP Investment; Solar Plant Capital Additions; Power Through Program; Legal Fees	10/4/2023
DUKE ENERGY CAROLINAS, LLC	Carolina Utility Customers Association, Inc.	E-7, Sub 1276	Direct	NC	Return on Equity; Capital Structure; Performance Incentive Mechanisms	7/19/2023

Testimony Filed in Regulatory Proceedings
by Billie S. LaConte

UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group PICGUG	2023-3037933	Surrebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Universal Service Plan Costs	7/7/2023
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group PICGUG	2023-3037933	Rebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Universal Service Plan Costs	6/26/2023
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group PICGUG	2023-3037933	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation	6/2/2023
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	22-00286-UT	Settlement Support	NM	Support of Settlement	5/26/2023
PHILADELPHIA WATER DEPARTMENT	Philadelphia Large Users Group	2023 General Rate Proceeding	Rebuttal	Philadelphia Rate Board	Class Cost-of-Service Study; Stormwater Incentive Program; Late Payment Fee Allocation; TAP Enrollment; Retroactive Arrearage Forgiveness	4/27/2023
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	22-00286-UT	Direct	NM	Future Test Year; Revenue Requirement Issues	4/21/2023
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-21308	Direct	MI	Projected Test-Year Adjustments; Proposed Trackers; Return on Equity; Capital Structure	4/17/2023
PHILADELPHIA WATER DEPARTMENT	Philadelphia Large Users Group	2023 General Rate Proceeding	Direct	Philadelphia Rate Board	Class Cost-of-Service Study	4/12/2023
DUKE ENERGY PROGRESS, LLC	Nucor Steel - South Carolina	2022-254-E	Surrebuttal	SC	Regulatory Asset Amortization Periods	12/22/2022
NORTHERN STATES POWER	Xcel Large Industrials	E002/GR-21-630	Surrebuttal	MN	Return on Equity; Prepaid Pension Asset; Incentive Compensation; Coal Plant Amortization	12/6/2022
DUKE ENERGY PROGRESS, LLC	Nucor Steel - South Carolina	2022-254-E	Direct	SC	Coal Combustion Residual Amortization; Other Regulatory Asset Amortization	12/1/2022
NORTHERN STATES POWER	Xcel Large Industrials	E002/GR-21-630	Rebuttal	MN	Incentive Compensation; Prepaid Pension Asset	11/8/2022
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Settlement Support	AR	Support of Settlement	11/2/2022
GEORGIA POWER COMPANY	Georgia Association of Manufacturers	44280	Direct	GA	Return on Equity; Capital Structure	10/20/2022
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Projected Year Feeder Level Investment Plan; Power Through Program	10/5/2022
NORTHERN STATES POWER	Xcel Large Industrials	E002/GR-21-630	Direct	MN	Return on Equity; Incentive Compensation; Pre-Paid Pension Asset	10/3/2022
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	R-2022-3031672/73	Rejoinder	PA	Class Cost-of-Service Study	9/6/2022
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	R-2022-3031672/73	Surrebuttal	PA	Wastewater Subsidy Allocation; Revenue Stabilization Mechanism; Customer Reclassification	9/1/2022

Testimony Filed in Regulatory Proceedings
by Billie S. LaConte

UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
ONCOR ELECTRIC DELIVERY COMPANY LLC	Texas Industrial Energy Consumers	53601	Direct	TX	Self-Insurance Reserve; Annual Storm Expense; Regulatory Asset Amortization	8/26/2022
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	R-2022-3031672/73	Rebuttal	PA	Revenue Requirement Allocation; Class Cost-of-Service Study	8/19/2022
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2022-3031113	Surrebuttal	PA	Design Day Demand; Rate Differentials	8/4/2022
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	R-2022-3031672/73	Direct	PA	Wastewater Subsidy and Allocation; Revenue Stabilization Mechanism; Customer Classification; Revenue Requirement Scale Back	7/29/2022
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2022-3031113	Rebuttal	PA	Class Cost-of-Service Study; Scale Back of Rates; Design Day Demand; Rate Differentials; Universal Service Programs	7/21/2022
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2022-3031113	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation	6/22/2022
AUSTIN ENERGY	Texas Industrial Energy Consumers	None	Direct	TX	Cash Flow Method; Financial Metrics; General Fund Transfer; Internally Generated Funds	6/22/2022
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-21148	Rebuttal	MI	Uncollectible Expense; Rate Stability Target	4/29/2022
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-21148	Direct	MI	Return on Equity, Capital Structure; Renewable Natural Gas Plant; Incentive Compensation; Transportation Demand Charge; Gas Curtailment and Requirements for Plant Protection; Unauthorized Gas Usage Charge	4/8/2022
SEMCO ENERGY GAS COMPANY	Association of Businesses Advocating Tariff Equity	U-21169	Direct	MI	Facilities Improvement Demand Surcharge	3/18/2022
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Settlement Support	AR	Support of Settlement	10/27/2021
EL PASO ELECTRIC COMPANY	Freeport-McMoRan Copper & Gold, Inc.	52195	Direct	TX	Return on Equity; Nuclear Non-Fuel Operation and Maintenance; Rate Case Expense; Retiring Generating Units	10/22/2021
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Projected Year Capital Additions; Projected Year O&M expense	10/5/2021
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2021-3024601	Surrebuttal	PA	Return on Equity; Post-Test Year Adjustment	8/5/2021
CENTERPOINT ENERGY ARKANSAS GAS	Arkansas Gas Consumers, Inc.	21-044-U	Direct	AR	Formula Rate Plan Extension; Return on Equity; Class Cost-of-Service Study	7/19/2021
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2021-3024601	Direct	PA	Return on Equity; Post-Test Year Adjustment	6/28/2021

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
FLORIDA LIGHT & POWER COMPANY	Florida Industrial Power Users Group	20210015-EI	Direct	FL	Cost of Capital; Early Plant Retirement; Rate Case Expense Amortization; Income Tax Change Mechanism	6/21/2021
DTE GAS COMPANY	Association of Businesses Advocating Tariff Equity	U-20940	Direct	MI	Return on Equity; Operation and Maintenance Expenses; Incentive Compensation	6/3/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	20-00238-UT	Direct	NM	Rate Design, Retired Plant, Expense Amortization	5/17/2021
PHILADELPHIA WATER DEPARTMENT	Philadelphia Large Users Group	Fiscal Years 2022-2023	Rebuttal	Philadelphia Rate Board	Class Cost-of-Service Study; Stormwater Incentive Program	4/7/2021
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	51415	Direct	TX	Early Plant Retirement; Excess Accumulated Deferred Federal Income Taxes; Self-Insurance Reserve; Imputed Capacity	3/31/2021
SHARYLAND UTILITIES, L.L.C.	Texas Industrial Energy Consumers	51611	Direct	TX	Rate-Case Expenses; Operation and Maintenance Expense; Transmission Cost of Service Refund Rider	3/8/2021
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	2020-3018929	Surrebuttal	PA	Revenue Allocation; Rate Design	2/9/2021
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	2020-3018929	Rebuttal	PA	Allocation of Distribution Mains; Revenue Allocation; Rate Design; Universal Service Fund Charge	1/19/2021
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	2020-3018929	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation	12/22/2020
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Surrebuttal (FRP Extension)	AR	FRP Extension; Return on Equity; Capital Structure; Class Cost-of-Service Study; Industrial Rate Design	11/17/2020
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	2020-3019369 2020-3019371	Surrebuttal	PA	Rate Design; Regionalization and Consolidation Surcharge; Return on Equity	10/20/2020
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct (FRP Extension)	AR	FRP Extension; Return on Equity; Capital Structure; Class Cost-of-Service Study; Industrial Rate Design	10/19/2020
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct (2020 Eval. Report)	AR	Historical Year Netting Adjustment; :Long-Term Debt Costs	10/5/2020
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	2020-3019369 2020-3019371	Rebuttal	PA	Rate Design	9/29/2020
PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Large Water Users Group	2020-3019369 2020-3019371	Direct	PA	Regionalization and Consolidation Surcharges; Commercial Rate Design	9/8/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20697	Rebuttal	MI	Financial Compensation Mechanism; Deferred Capital Spending Recovery Mechanism; Karn 1 & 2 Retention and Separation costs, return on equity, storm restoration deferral; PowerMIFleet Pilot Foundational Infrastructure Program; Conservation Voltage Reduction	7/14/2020
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	17-010-FR	Direct	AR	Projected Year Capital Expenditures; Capitalization Policy; Projected Year Adjustments	7/2/2020

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20697	Direct	MI	Return on Equity; Capital Structure; Debt Cost; Additional Surcharges and Deferred Regulatory	6/24/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20650	Rebuttal	MI	Return on Equity; Statistical Analysis of Distribution Mains Allocation	5/5/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20650	Direct	MI	Return on Equity; Capital Structure; Long-Term Debt Cost	4/14/2020
DTE GAS COMPANY	Association of Businesses Advocating Tariff Equity	U-20642	Rebuttal	MI	Return on Equity	4/14/2020
DTE GAS COMPANY	Association of Businesses Advocating Tariff Equity	U-20642	Direct	MI	Return on Equity; Operation and Maintenance Expenses	3/24/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20618	Direct	MI	Certificate of Convenience and Necessity	1/17/2020
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Settlement Support	AR	Support of Settlement	10/30/2019
GEORGIA POWER COMPANY	Georgia Association of Manufacturers and Georgia Industrial Group	42516	Direct	GA	Alternate Rate Plan; Coal Combustion Residual Cost Recovery; Amortization of Retired Plant	10/17/2019
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Tax Cuts and Jobs Act Impact; Projected Year Revenues; Projected Year BRORB; Grid Modernization; Advanced Metering Infrastructure Expense	10/4/2019
SOUTHWESTERN ELECTRIC POWER COMPANY	Western Arkansas Large Energy Consumers	19-008-U	Surrebuttal	AR	SWEPCO's Formula Rate Review; Energy Cost Recovery Rider; Distribution Reliability Rider	9/24/2019
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	17-010-FR	Settlement Support	AR	Support of Settlement	7/31/2019
SOUTHWESTERN ELECTRIC POWER COMPANY	Western Arkansas Large Energy Consumers	19-008-U	Direct	AR	SWEPCO's Formula Rate Review; Capital Structure; Distribution Reliability Rider; Arkansas Formula Rate Plans	7/16/2019
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	17-010-FR	Direct	AR	Formula Rate Plan, Capital Additions, Operation and Maintenance Expenses	7/2/2019
ENTERGY LOUISIANA, LLC	Occidental Chemical Corporation	U-35130	Cross-Answering	LA	Fuel Tracking Mechanism	7/1/2019
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	49421	Direct	TX	Unprotected Excess Deferred Income Tax Rider; Incentive Compensation	6/6/2019
ENTERGY LOUISIANA, LLC	Occidental Chemical Corporation	U-35130	Direct	LA	Fuel Tracking Mechanism	5/10/2019
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20322	Rebuttal	MI	Return on Equity	4/29/2019
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	18-057	Supplemental Surrebuttal	AR	Gas Distribution Upstream Services Contracting Process	4/23/2019

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	18-057	Surrebuttal	AR	Gas Distribution Upstream Services Contracting Process	4/12/2019
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20322	Direct	MI	Return on Equity; Capital Structure; Project vs. Historical Test Year; Earnings Sharing Mechanism	4/5/2019
DUKE ENERGY PROGRESS, LLC	Nucor Steel - South Carolina	2018-318-E	Direct	SC	Excess Deferred Income Tax Rider; Post-Test Year Adjustments; Coal Ash Pond Closure Expense; End-of-Life Nuclear Costs; Regulatory Assets; Return on Equity and Equity Ratio	3/4/2019
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	18-057	Direct	AR	Gas Distribution Upstream Services Contracting Process	2/12/2019
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Settlement Support	AR	Support of Settlement	10/30/2018
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Formula Rate Plan Tariff; Long-Term Debt Cost and Preferred Equity; Projected Year Capital Additions; Historical Year Capital Additions	10/4/2018
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20134	Rebuttal	MI	Return on Equity	10/1/2018
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20134	Direct	MI	Return on Equity, Capital Structure and Long-Term Debt Cost, Investment Recovery Mechanism Excess Sharing Mechanism	9/10/2018
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	17-010-FR	Opposition	AR	Opposition to Settlement Agreement	8/3/2018
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	17-010-FR	Direct	AR	Impact of Tax Cuts and Jobs Act of 2017; Forecast Revenues; Uncollectible Expense; Pipeline Integrity Assessment and Remediation Expense	7/2/2018
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	17-052	Surrebuttal	AR	Utility Restructuring Costs and Tax Effects	5/31/2018
PUBLIC SERVICE COMPANY OF NEW MEXICO	City of Farmington, New Mexico; Board of County Commissioners for San Juan County	17-00174	Direct	NM	Integrated Resource Plan; Future of San Juan Generation Station	5/4/2018
ENTERGY ARKANSAS, INC. and CENTERPOINT ENERGY ARKANSAS GAS	Arkansas Electric Energy Consumers, Inc. and Arkansas Gas Consumers, Inc.	18-006	Direct	AR	Effect on Revenue Requirement due to 2017 Tax Cuts and Jobs Act	3/29/2018
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-18424	Rebuttal	MI	Rate of Return	3/21/2018
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	18-014-TF	Direct	AR	Impact of Tax Cuts and Jobs Act of 2017 and Tax Adjustment Rider	3/19/2018
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-18424	Direct	MI	Rate of Return, Capital Structure	2/28/2018
CENTERPOINT ENERGY ARKANSAS GAS	Arkansas Gas Consumers, Inc.	17-050-U	Surrebuttal	AR	Asset Management Agreement Proposal	1/12/2018

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
CENTERPOINT ENERGY ARKANSAS GAS	Arkansas Gas Consumers, Inc.	17-050-U	Direct	AR	Asset Management Agreement Proposal	12/8/2017
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Settlement Support	AR	Support of Settlement	10/31/2017
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Forecast Revenues, Cost of Debt, Revenue Requirement and Capital Additions	10/4/2017
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-18322	Rebuttal	MI	Return on Equity	9/7/2017
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-18322	Direct	MI	Return on Equity, Capital Structure	8/10/2017
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	17-010-FR	Settlement Support	AR	Support of Settlement	7/31/2017
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Gas Consumers, Inc.	17-010-FR	Direct	AR	Rate of Return, Capital Structure, Labor Expense	7/3/2017
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Settlement Support	AR	Support of Settlement	10/24/2016
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	16-036-FR	Direct	AR	Rate of Return, Forecast Revenue, Capitalization	9/30/2016
METROPOLITAN EDISON COMPANY; PENNSYLVANIA ELECTRIC COMPANY AND WEST PENN POWER	MEIUG, PICA and WPPII	2016-2537349, 2016-2537352, 2016-2537359	Surrebuttal	PA	Return on Equity	8/31/2016
METROPOLITAN EDISON COMPANY; PENNSYLVANIA ELECTRIC COMPANY AND WEST PENN POWER	MEIUG, PICA and WPPII	2016-2537349, 2016-2537352, 2016-2537359	Direct	PA	Return on Equity	7/22/2016
NORTHERN STATES POWER	Xcel Large Industrials	15-826	Direct	MN	Return on Equity, Multi-Year Rate Plan	6/14/2016
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Electric Energy Consumers, Inc.	15-098-U	Surrebuttal	AR	Return on Equity, Formula Rate Plan, Capital Structure	6/7/2016
CENTERPOINT ENERGY RESOURCES CORP	Arkansas Electric Energy Consumers, Inc.	15-098-U	Direct	AR	Return on Equity, Capital Structure	4/14/2016
MISSOURI-AMERICAN WATER COMPANY	BJC Healthcare	WR-2011-0337	Rebuttal	MO	Return on Equity	1/19/2012
MISSOURI-AMERICAN WATER COMPANY	BJC Healthcare	WR-2011-0337	Direct	MO	Return on Equity	11/17/2011
METROPOLITAN ST. LOUIS SEWER DISTRICT	Barnes-Jewish Hospital	N/A	Supplemental	MO	Rate Model	9/16/2011
METROPOLITAN ST. LOUIS SEWER DISTRICT	Barnes-Jewish Hospital	N/A	Surrebuttal	MO	Rate Increase, CIRP, Consent Decree	8/19/2011
METROPOLITAN ST. LOUIS SEWER DISTRICT	Barnes-Jewish Hospital	N/A	Rebuttal	MO	Rate Increase, CIRP, Consent Decree	7/18/2011

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
AMEREN UE	Missouri Energy Group	ER-2011-0028	Surrebuttal	MO	Return on Equity, Energy Efficiency Cost Recovery	4/15/2011
AMEREN UE	Missouri Energy Group	ER-2011-0028	Rebuttal	MO	Return on Equity, Energy Efficiency Cost Recovery	3/25/2011
AMEREN UE	Missouri Energy Group	ER-2011-0028	Direct	MO	Return on Equity	2/8/2011
AMEREN UE	Missouri Energy Group	EO-2010-0255	Direct	MO	Prudence Audit of FAC Periods 1 and 2	11/22/2010
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	09-084-U	Direct - In Support	AR	Supporting the Proposed Settlement Agreement	5/11/2010
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	09-084-U	Surrebuttal	AR	Return on Equity	4/14/2010
ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	09-084-U	Direct	AR	Return on Equity	2/26/2010
AMEREN UE	Missouri Energy Group	ER-2010-0036	Direct	MO	Energy Efficiency Costs	12/18/2009
AMEREN UE	Missouri Energy Group	ER-2008-0318	Surrebuttal	MO	Return on Equity	11/5/2008
AMEREN UE	Missouri Energy Group	ER-2008-0318	Direct	MO	Return on Equity, Off-System Sales	8/28/2008
METROPOLITAN ST. LOUIS SEWER DISTRICT	Missouri Energy Group	N/A	Rebuttal	MO	Long-Term Financial Plan, Capital Financing	5/2/2007
AMEREN UE	Missouri Energy Group	ER-2007-0002	Surrebuttal	MO	Return on Equity, Interruptible Demand, Response Pilot	2/27/2007
AMEREN UE	Missouri Energy Group	ER-2007-0002	Direct	MO	Interruptible Rate	12/29/2006
AMEREN UE	Missouri Energy Group	ER-2007-0002	Direct	MO	Return on Equity, Off-System Sales, Sharing Mechanism, 10% Cap on Residentials	12/15/2006
AMEREN UE	Missouri Energy Group	EA-2005-0180	Rebuttal	MO	Economic Analysis	1/31/2005
NOVA SCOTIA POWER INC.	Avon Valley Greenhouses	NSUARB-P-881	Direct	NS	Cost of Capital	10/12/2004
MISSOURI-AMERICAN WATER COMPANY	Missouri Energy Group	WR-2003-0500	Surrebuttal	MO	Working Capital, Return on Equity, Cost Allocation	12/5/2003
MISSOURI-AMERICAN WATER COMPANY	Missouri Energy Group	WR-2003-0500	Rebuttal	MO	Rate Design	11/10/2003
MISSOURI-AMERICAN WATER COMPANY	Missouri Energy Group	WR-2003-0500	Direct	MO	Return on Equity, Acquisition Adjustment, Cash Working Capital	10/3/2003
METROPOLITAN ST. LOUIS SEWER DISTRICT	Missouri Energy Group	N/A	Direct	MO	Revenue Requirement, Financial Planning	4/22/2003

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UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
INTERSTATE POWER AND LIGHT COMPANY	Lee County Energy Users Group- Direct	RPU-02-3	Surrebuttal	IA	Revenue Requirement, Return on Equity	9/19/2002
METROPOLITAN ST. LOUIS SEWER DISTRICT	Missouri Energy Group	N/A	Surrebuttal	MO	Revenue Requirement, Capital Financing	8/13/2002
METROPOLITAN ST. LOUIS SEWER DISTRICT	Missouri Energy Group	N/A	Surrebuttal	MO	Revenue Requirement, Capital Financing, Cost Allocation	7/28/2002
INTERSTATE POWER AND LIGHT COMPANY	Lee County Energy Users Group- Direct	RPU-02-3	Direct	IA	Revenue Requirement, Return on Equity	7/26/2002
METROPOLITAN ST. LOUIS SEWER DISTRICT	Missouri Energy Group	N/A	Rebuttal	MO	Revenue Requirement, Capital Financing	7/10/2002

** Testimony adopted from Jonathan Ly.*

Exhibit ___(BSL-3)

PPL ELECTRIC UTILITIES COMPANY
PPLICA Recommended Revenue Allocation

Line	Class	Increase $	Increase %	RROR
1	**Residential**	$280,096,497	38.77%	1.01
2	**Residential-Thermal Storage**	$3,928,164	49.26%	0.74
3	**Small General Service - Sec. Voltage**	$32,233,416	40.91%	1.01
4	**Large General Service - Sec. Voltage**	$46,566,839	36.03%	1.01
5	**Large General Service - 12 KV**	$19,207,613	49.26%	0.83
6	**Large General Service - 69 KV or Higher**	$0	0.00%	2.73
7	**Separate Meter General Space Heating**	$525,155	40.18%	1.01
8	**Street Lighting/Area Lighting**	$6,762,420	27.64%	1.02
9	**Total**	$389,320,104	38.73%	1.00

PPL Electric Utilities Corporation
Response to the RE Set I Data Requests of the
Bureau of Investigation and Enforcement
Dated October 10, 2025
Docket No. R-2025-3057164

I&E-RE-I-14-D

Reference PPL Volume X, Exhibit BR-1, pp. 7-118, excluding p. 54. Provide similar schedules in Microsoft Excel format with all formulas intact.

PPL Electric Response

See I&E-RE-I-14-D-CONFIDENTIAL Attachment 1 and I&E-RE-I-14-D-CONFIDENTIAL Attachment 2, select "Enable Content", and hit "F9" upon opening each file to recalculate formulas prior to reviewing.

Supplemental Response (12-8-25):

See I&E-RE-I-14-D-CONFIDENTIAL Attachment 1 SUPPLEMENTAL and I&E-RE-I-14-D-CONFIDENTIAL Attachment SUPPLEMENTAL for revised versions of I&E-RE-I-14-D-CONFIDENTIAL Attachment 1 and I&E-RE-I-14-D-CONFIDENTIAL Attachment 2 reflective of the changes described in the response to OCA I-1 SUPPLEMENTAL.

Allocated Cost of Service Study
Revenue Allocation (Mitigation)
Fully Projected Future Test Year

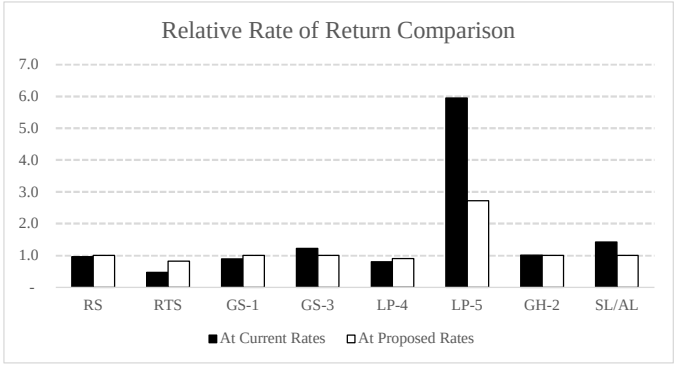
58.09%
1.5 Times System Increase (CAP)

Ln No.	(A) Class	(B)	(C) Current Base Rate Revenue	(D) Proposed Base Rate Revenue at Equal Rates of Return	(E) ACOSS Proposed Increase (Decrease) @ 8.56% ROR	(F) ACOSS Rate Increase	(G) Max if Increase capped at 1.5x System Increase	(H) Classes Over Cap	(I) Classes Under Cap
1	**System Total**	**System Total**	$ 1,005,219,161	$ 1,394,539,265	$ 389,320,104	38.73%			
2	**Residential**	**RS**	$ 722,478,068	$ 996,896,465	$ 274,418,397	37.98%	$ 419,722,256	$ -	$ 145,303,859
3	**Residential-Thermal Storage**	**RTS**	7,975,047	13,734,067	5,759,020	72.21%	4,633,088	(1,125,931)	-
4	**Small General Service - Sec. Voltage**	**GS-1**	78,788,843	110,517,597	31,728,753	40.27%	45,772,228	-	14,043,475
5	**Large General Service - Sec. Voltage**	**GS-3**	129,227,939	174,539,344	45,311,405	35.06%	75,074,725	-	29,763,319
6	**Large General Service - 12 KV**	**LP-4**	38,995,732	64,812,768	25,817,036	66.20%	22,654,496	(3,162,540)	-
7	**Large General Service - 69 KV or Higher**	**LP-5**	1,980,696	1,364,702	(615,994)	-31.10%	1,150,681	-	1,766,676
8	**Separate Meter General Space Heating Service**	**GH-2**	1,307,020	1,823,155	516,134	39.49%	759,311	-	243,177
9	**Street Lighting/Area Lighting**	**SL/AL**	24,465,816	30,851,168	6,385,352	26.10%	14,213,369	-	7,828,018
10							Total	$ (4,288,471)	$ 198,948,523

Mitigation Rules

1) Increase to any class capped at 1.5x System Increase
2) No Rate Reduction to any class

Relative Rate of Return Comparison		
Class	At Current Rates	At Proposed Rates
RS	0.97	1.01
RTS	0.47	0.82
GS-1	0.89	1.01
GS-3	1.23	1.01
LP-4	0.81	0.91
LP-5	5.96	2.73
GH-2	1.02	1.01
SL/AL	1.43	1.01



RS Customer Charge		
Customer Count * 12 (Bills)	15,603,324	
Components - After Other Revenue Credit and Apportionment	Rev. Req.	Monthly Cost
Services - Customer Portion	$ 74,610,811	$ 4.78
Meters - Customer Portion	$ 35,622,260	$ 2.28
Meter Reading	$ 8,891,925	$ 0.57
Customer Service	$ 93,976,077	$ 6.02
Billing and Collections	$ 137,549,566	$ 8.82
Sum of Customer (Service & Billing and Collecting)	$ 231,525,643	$ 14.84
Total	$ 350,650,638	$ 22.47
Total Customer Costs - Includes Distrbution Facilities	$ 688,477,229	$ 44.12

Distribution Facilities $ 21.65

Residential Revenue Requirement @ Proposed Rates			
Function	**Customer**	**Demand**	**Total**
Deposits and Advances	$ (78,548)	$ -	$ (78,548)
Distribution Primary	$ 241,346,747	$ 223,812,158	$ 465,158,905
Distribution Secondary	$ 73,341,198	$ 58,864,171	$ 132,205,369
Line Transformers	$ 23,217,193	$ 28,770,149	$ 51,987,342
Services	$ 74,610,811	$ -	$ 74,610,811
Meters	$ 35,622,260	$ -	$ 35,622,260
Lighting	$ -	$ -	$ -
Meter Reading	$ 8,891,925	$ -	$ 8,891,925
Customer Service	$ 93,976,077	$ -	$ 93,976,077
Billing and Collections	$ 137,549,566	$ -	$ 137,549,566
Total	**$ 688,477,229**	**$ 311,446,477**	**$ 999,923,707**
Annual Bills (Customer Count * 12)	15,603,324	15,603,324	15,603,324
Unit Costs	$ 44.12	$ 19.96	$ 64.08

Customer Portion of Residential Revenue Requirement @ Proposed Rates			
Function	**PA Customer**	**Other Customer**	**Total**
Deposits and Advances		$ (78,548)	$ (78,548)
Distribution Primary		$ 241,346,747	$ 241,346,747
Distribution Secondary		$ 73,341,198	$ 73,341,198
Line Transformers		$ 23,217,193	$ 23,217,193
Services	$ 74,610,811		$ 74,610,811
Meters	$ 35,622,260		$ 35,622,260
Lighting	$ -		$ -
Meter Reading	$ 8,891,925		$ 8,891,925
Customer Service	$ 93,976,077		$ 93,976,077
Billing and Collections	$ 137,549,566		$ 137,549,566
Total	**$ 350,650,638**	**$ 337,826,591**	**$ 688,477,229**
Annual Bills (Customer Count * 12)	15,603,324	15,603,324	15,603,324
Unit Costs	$ 22.47	$ 21.65	$ 44.12

TRUE

		Present ROR	Index ROR @ Present Rates	Proposed ROR	Index ROR @ Proposed Rates
	PA Jurisdiction Distribution	4.04%	1.00	8.55%	1.00
RS	Residential	3.91%	0.97	8.61%	1.01
RTS	Residential-Thermal Storage	1.90%	0.47	7.05%	0.82
GS-1	Small General Service - Sec. Voltage	3.60%	0.89	8.61%	1.01
GS-3	Large General Service - Sec. Voltage	4.97%	1.23	8.61%	1.01
LP-4	Large General Service - 12 KV	3.26%	0.81	7.75%	0.91
LP-5	Large General Service - 69 KV or Higher	24.08%	5.96	23.34%	2.73
LPEP	Power Service to Electric Propulsion	4.11%	1.02	8.60%	1.01
GH-2	Separate Meter General Space Heating Service	5.79%	1.43	8.64%	1.01
SL/AL	Street Lighting/Area Lighting	0.00%	-	0.00%	-

Allocated Cost of Service Study
Revenue Allocation (Mitigation)
Fully Projected Future Test Year

Ln No.	(A) Class	(B)	(J) Mitigation	(K) Interim Revised Increase (Decrease)	(L) Classes Under Cap	(M) Additional Mitigation	(N) Proposed Increase (Decrease) - Post Mitigation	(O) Rate Increase @ Proposed Rates	(P) Proposed Mitigated Revenue	(Q) ROR @ Proposed Increase	(R) Revenue to Cost Ratio	(S) Final % Increase Minus ACOSS % Increase
1	**System Total**	**System Total**					$ 389,320,104	38.73%	$ 1,394,539,265	8.55%	1.00	0.00%
2	**Residential**	**RS**	$ (3,132,124)	$ 277,550,521	$ 142,171,735		$ 277,550,521	38.42%	$ 1,000,028,588	8.61%	1.00	0.43%
3	**Residential-Thermal Storage**	**RTS**	1,125,931	4,633,088	-	98,122	4,534,966	56.86%	12,510,013	7.05%	0.91	-15.35%
4	**Small General Service - Sec. Voltage**	**GS-1**	(302,717)	32,031,470	13,740,758		32,031,470	40.65%	110,820,313	8.61%	1.00	0.38%
5	**Large General Service - Sec. Voltage**	**GS-3**	(641,569)	45,952,974	29,121,751		45,952,974	35.56%	175,180,913	8.61%	1.00	0.50%
6	**Large General Service - 12 KV**	**LP-4**	3,162,540	22,654,496	-	479,790	22,174,706	56.86%	61,170,438	7.75%	0.94	-9.34%
7	**Large General Service - 69 KV or Higher**	**LP-5**	(38,082)	(577,912)	1,728,594	(577,912)	-	0.00%	1,980,696	23.34%	1.45	31.10%
8	**Separate Meter General Space Heating Service**	**GH-2**	(5,242)	521,376	237,935		521,376	39.89%	1,828,397	8.60%	1.00	0.40%
9	**Street Lighting/Area Lighting**	**SL/AL**	(168,738)	6,554,090	7,659,280		6,554,090	26.79%	31,019,906	8.64%	1.01	0.69%
10			$ -	$ 389,320,104		$ -						

Mitigation Rules

1) Increase to any class capped at 1.5x System Increase
2) No Rate Reduction to any class

Relative Rate of Return
Class
RS
RTS
GS-1
GS-3
LP-4
LP-5
GH-2
SL/AL

RS Customer Charge	
Customer Count * 12 (Bills)	15,603,324
Components - After Other Revenue Credit and Apportionment	Rev. Req.
Services - Customer Portion	$ 74,610,811
Meters - Customer Portion	$ 35,622,260
Meter Reading	$ 8,891,925
Customer Service	$ 93,976,077
Billing and Collections	$ 137,549,566
Sum of Customer (Service & Billing and Collecting)	$ 231,525,643
Total	$ 350,650,638
Total Customer Costs - Includes Distrbution Facilities	$ 688,477,229

Distribution Facilities

Residential Revenue Requirement @ Proposed R	
Function	**Customer**
Deposits and Advances	$ (78,548)
Distribution Primary	$ 241,346,747
Distribution Secondary	$ 73,341,198
Line Transformers	$ 23,217,193
Services	$ 74,610,811
Meters	$ 35,622,260
Lighting	$ -
Meter Reading	$ 8,891,925
Customer Service	$ 93,976,077
Billing and Collections	$ 137,549,566
Total	**$ 688,477,229**
Annual Bills (Customer Count * 12)	15,603,324
Unit Costs	$ 44.12

Customer Portion of Residential Revenue Requirement @ P	
Function	**PA Customer**
Deposits and Advances	
Distribution Primary	
Distribution Secondary	
Line Transformers	
Services	$ 74,610,811
Meters	$ 35,622,260
Lighting	$ -
Meter Reading	$ 8,891,925
Customer Service	$ 93,976,077
Billing and Collections	$ 137,549,566
Total	**$ 350,650,638**
Annual Bills (Customer Count * 12)	15,603,324
Unit Costs	$ 22.47

		Present ROR
	PA Jurisdiction Distribution	4.04%
RS	Residential	3.91%
RTS	Residential-Thermal Storage	1.90%
GS-1	Small General Service - Sec. Voltage	3.60%
GS-3	Large General Service - Sec. Voltage	4.97%
LP-4	Large General Service - 12 KV	3.26%
LP-5	Large General Service - 69 KV or Higher	24.08%
LPEP	Power Service to Electric Propulsion	4.11%
GH-2	Separate Meter General Space Heating Service	5.79%
SL/AL	Street Lighting/Area Lighting	0.00%

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
PP&L Industrial Customer Alliance (PPLICA)
Dated December 4, 2025
Docket No. R-2025-3057164

PPLICA I-4	Confirm that customers subject to Rule 6 will only pay the TSC for default service accounts.
PPL Electric Response	Only default service customers pay the TSC. However, customers subject to Rule 6 will have 30% of their back-up power amount added to their Network Integrated Transmission Service ("NITS") value. The amount that shopping customers pay for NITS depends on the customer's agreement with their Electric Generation Supplier.

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VIII-7

Refer to Lookup Direct Testimony p.18, stating "the customer guarantees to take service in an amount that the customer will pay electric service rates equal to the upgrade costs that are socialized through transmission rates."

a. Confirm if the referenced "upgrade costs…socialized through transmission rates" that the customer guarantees to pay are the *total* socialized transmission upgrade costs or if they are *the customer's FERC allocation* of the total socialized upgrade costs. Explain why in either case.
b. In live, unlocked Excel file format with all links and formulas intact, provide an example calculation demonstrating: 1) upgrade costs socialized through transmission rates, 2) the proportion of those upgrade costs for which the customer is responsible, and 3) the service guarantee formula demonstrating that the customer will cover those costs based on the terms described in Exhibit GEO-1 p.98.

PPL Electric Response

a. PPL Electric confirms that the large load customers agree to pay the total socialized transmission upgrade costs.

b. The provided Energy Service Agreements (ESA) at OCA VIII-1 HIGHLY CONFIDENTIAL Attachments 2 through 5 provide the upgrade costs to be socialized through rates, and the portion for which the customer is responsible for through CIAC. See OCA VIII-10 HIGHLY CONFIDENTIAL Attachment 1 that provides the analysis of which upgrades are socialized through rates, and which are paid for by the customer for the four provided ESAs.

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
PP&L Industrial Customer Alliance (PPLICA)
Dated December 5, 2025
Docket No. R-2025-3057164

PPLICA II-2

PPL's Statement No. 16, p.16, lines 16-17 states that PPL's electric service agreement process requires a minimum load guarantee of 80% of contracted load until a service commitment is satisfied.

a. Explain, in detail, when a service commitment is satisfied and how that deadline is determined.
b. Did PPL consider requiring a minimum guarantee of 85% of contracted load similar to the large load tariff approved by the Public Utilities Commission of Ohio ("PUCO") for AEP Ohio at PUCO Docket No. 24-508-EL-ATA?
c. If the answer to (b) is negative, explain why not. If the answer to (b) is positive, explain why PPL selected the 80% minimum load guarantee.

PPL Electric Response

a. The service commitment is satisfied when PPL Electric receives transmission revenues equal to the amount of socialized upgrade costs that are needed to interconnect the customer. The deadline is determined by the initial amount of socialized costs placed into rates, along with the customer's monthly transmission charges.

b. PPL Electric did not consider 85% of contracted load similar to the AEP Ohio large load tariff.

c. PPL Electric determined 80% of contracted load to be an adequate amount to timely recover the socialized upgrade costs. Ultimately, the customer is responsible for 100% of the socialized upgrade costs. The 80% minimum load guarantee sets the floor on transmission charges for the customer to ensure that the service commitment is satisfied in a timely fashion. The Company has found that the 80% minimum load guarantee has resulted in the customer paying transmission charges equal to the socialized upgrade costs in 5 years or less.

[redacted]

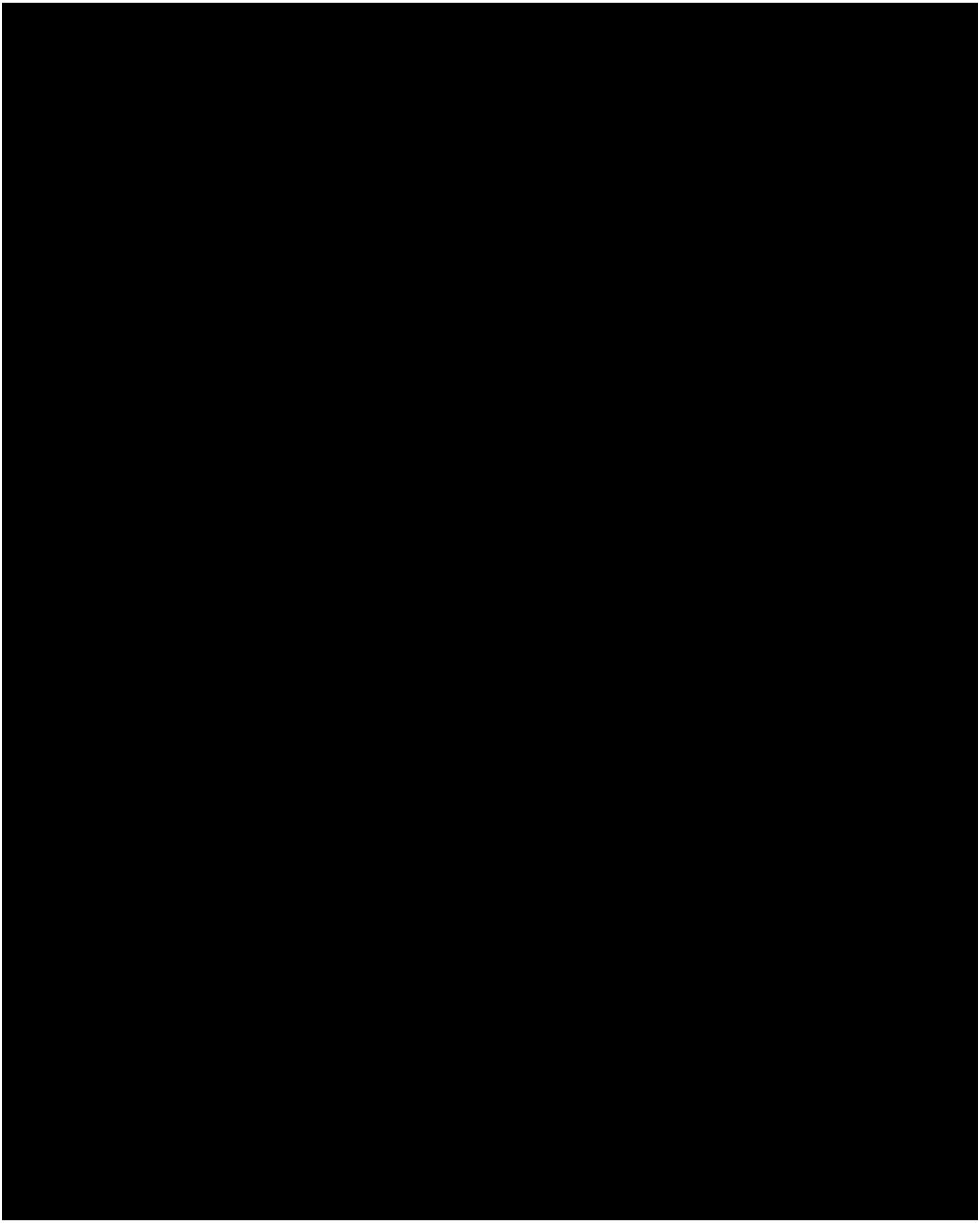
REDACTED - PUBLIC VERSION

AGREEMENT FOR CONSTRUCTION OF LARGE LOAD ELECTRIC SERVICE FACILITIES

[redacted]

[redacted]

REDACTED - PUBLIC VERSION



[redacted]

REDACTED - PUBLIC VERSION

[redacted]

[redacted]

PPLICA Statement No. 1R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission

v.

PPL Electric Utilities Corporation

Docket No. R-2025-3057164

Rebuttal Testimony

of

Billie S. LaConte

On Behalf of

PP&L Industrial Customer Alliance

January 23, 2026

J. POLLOCK
INCORPORATED

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission

v.

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

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GLOSSARY OF ACRONYMS

Term	Definition
CAUSE-PA	Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
CCOSS	Class Cost-of-Service Study
Commission	Pennsylvania Public Utility Commission
EJA	Energy Justice Advocates
I&E	Bureau of Investigation and Enforcement
kW	Kilowatt
LP-5	Large General Service - 69 kV or Higher
NARUC	National Association of Regulatory Commissioners
NSPM	Northern States Power Company Minnesota
OCA	Office of Consumer Advocate
PPL	PPL Electric Utilities Corporation
PPLICA	PP&L Industrial Customer Alliance
Universal Service	Universal Service and Energy Conservation

REBUTTAL TESTIMONY OF BILLIE S. LACONTE

Introduction

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A My name is Billie S. LaConte. My business address is 14323 South Outer 40 Rd., Suite 206N, St. Louis, MO 63017.

Q ARE YOU THE SAME BILLIE S. LACONTE WHO PREVIOUSLY SUBMITTED DIRECT TESTIMONY IN THIS PROCEEDING ON BEHALF OF PP&L INDUSTRIAL CUSTOMER ALLIANCE (PPLICA)?

A Yes.

Q WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A I address certain witness recommendations on various topics as listed below:

- **Class Cost-of-Service Study (CCOSS):** I address the changes proposed to PPL's CCOSS by Mr. Clarence L. Johnson on behalf of the Office of Consumer Advocate (OCA) and Mr. Karl R. Rabago on behalf of the Energy Justice Advocates (EJA).
- **Class Revenue Allocation:** I address the revenue allocations proposed by Mr. Ethan Cline on behalf of the Bureau of Investigation and Enforcement (I&E), Mr. Johnson on behalf of OCA, and Walmart witness, Mr. Matthew T. Lyon.
- **Universal Service Costs:** I address the recovery of Universal Service and Energy Conservation costs as proposed by Mr. Patrick M. Cicero, on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA), Mr. Roger Colton on behalf of OCA, and Mr. Rabago on behalf of EJA.
- **LP-5 Tariff:** I address modifications to the Large General Service – 69 kV or Higher (LP-5) tariff due to inclusion of very large load customers as recommended by Mr. Ben Havumaki on behalf of CAUSE-PA, Mr. Matthew Hoyt on behalf of OCA, and Mr. Rabago on behalf of EJA.

Q DOES THE FACT THAT YOU ARE NOT ADDRESSING EVERY ISSUE RAISED BY THESE AND OTHER PARTIES CONSTITUTE AN ENDORSEMENT OF THEIR RECOMMENDATIONS?

A. No.

Class Cost-of-Service Study

Q WHAT CHANGES ARE BEING PROPOSED TO PPL'S CLASS COST-OF-SERVICE STUDY?

A The changes proposed to PPL's CCOSS are as follows:

- OCA witness Johnson rejects PPL's use of the minimum distribution method and instead supports the allocation of shared delivery facilities as 100% demand related and allocation of meters and services as 100% customer related. He rejects the minimum distribution method stating it "double allocates demand costs."[1] However, Mr. Johnson recognizes that PPL has historically used the minimum distribution method; therefore, he proposes to limit the minimum size plant to its labor installation percentage. As an alternative, he proposes to classify 100% of primary voltage plant as demand.[2]
- EJA witness Rabago rejects PPL's minimum distribution method to classify costs for inclusion in the fixed Customer charge for Residential customers and instead recommends a fixed Customer charge of $10.20 per customer, per month, for Residential customers. He further recommends that only those costs that vary entirely, or nearly entirely, with customer count should be customer-related. He further requests that PPL be required to use the basic customer method to calculate this charge in its next base rate case.[3]

Q DO YOU AGREE WITH THE PROPOSALS OF EITHER OCA WITNESS JOHNSON OR EJA WITNESS RABAGO?

A No. Mr. Johnson's proposals are arbitrary and not based on cost causation. Further,

[1] OCA Statement 4, Direct Testimony of Clarence L. Johnson at 3

[2] *Id*. at 3-4.

[3] EJA Statement No. 1, Direct Testimony of Karl R. Rabago at 6.

Mr. Rabago's proposal to use the basic customer method fails to recognize the essential role of the distribution network in providing electric delivery service and is, therefore, inconsistent with cost causation. I will discuss each of these issues in detail herein.

Q WHAT IS THE MINIMUM DISTRIBUTION METHOD?

A The minimum distribution method identifies the investment required to connect a customer to the distribution system. Absent such a connection, a customer cannot receive electricity. Thus, these connection costs do not vary with (and are not caused by) either the amount of power or energy received. They are caused by the mere existence of the customer.

Q WHAT IS THE DISTRIBUTION NETWORK?

A The distribution network consists of PPL's investment in poles, towers, fixtures, overhead and underground lines, and line transformers. These investments are booked to FERC Account Nos. 364, 365, 366, 367 and 368.

Q WHAT FACTORS CAUSE A UTILITY TO INVEST IN A DISTRIBUTION NETWORK?

A Utilities invest in a distribution network to deliver power from the transmission grid to the customer, where it is eventually consumed. Thus, the central roles of the distribution network are to:

- Provide access to a delivery-ready power grid (*i.e.*, a customer-related cost); and
- Meet customers' peak electrical power needs (*i.e.,* a demand-related cost).

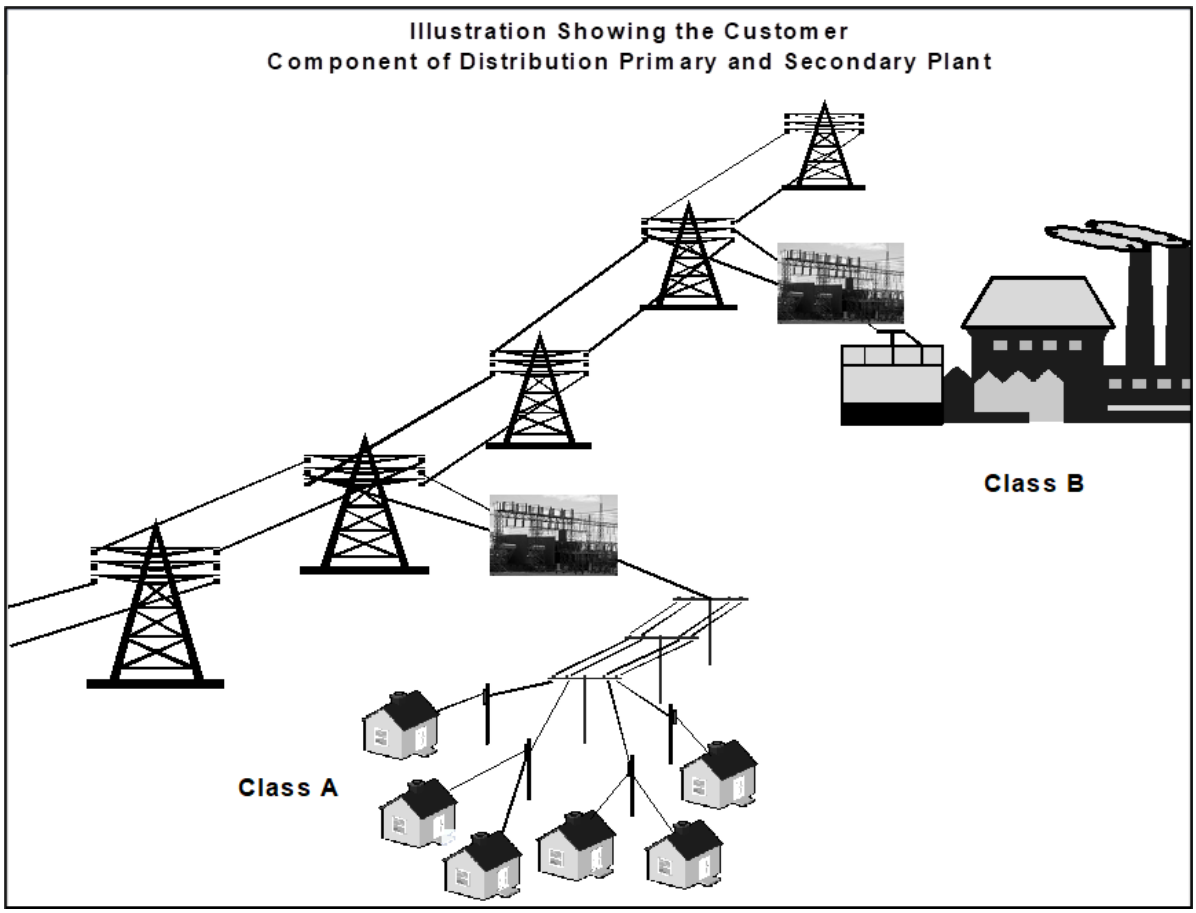
Providing access to a safe, delivery-ready power grid requires not only a physical connection that meets all construction and safety standards, but also the voltage support and readiness to serve, which is provided by the distribution network

infrastructure. Clearly, these costs are related to the existence of the customer. This is why classifying a portion of the distribution network as customer related is consistent with cost causation. In other words, investments that must be made solely to attach a customer to the system are clearly customer-related. These customer-related costs should be allocated based on the number of customers served rather than peak demand.

Q WHY WOULD CLASSIFYING ALL DISTRIBUTION NETWORK COSTS TO DEMAND AS PROPOSED BY OCA WITNESS JOHNSON NOT BE CONSISTENT WITH COST CAUSATION?

A Although the distribution network is sized to meet expected peak demand, it must also provide the necessary voltage support to allow power to flow to customers. Absent a distribution network and the voltage support it provides, electricity cannot flow to customers. Thus, this investment is essential and unrelated to the amount of power and energy consumed by customers, which is why classifying these costs entirely to demand is not consistent with cost causation.

If PPL were to provide only a minimum amount of electric power to each customer, it would still have to construct nearly the same miles of line because they are required to serve every customer. In other words, there are costs of the distribution network that are entirely unrelated to customer demand. PPL's poles, conductors and transformers would not need to be as large as they are now if every customer were supplied only a minimum level of service, but there is a definite limit to the size to which they could be reduced. Consider the following diagram which shows the distribution network for a utility with two rate classes, A and B.



In this example the physical distribution network necessary to attach Class A, a residential subdivision, is designed to serve the same load as the distribution feeder serving Class B, a large shopping center or small factory. Clearly, a much more extensive distribution system is required to attach a multitude of small customers than to attach a single larger customer, even though the total demand of each rate class is the same.

Q IS ALLOCATING DISTRIBUTION NETWORK COSTS ON A CUSTOMER BASIS CONSISTENT WITH ACCEPTED REGULATORY PRACTICE?

A Yes. The National Association of Regulatory Commissioners (NARUC) *Electric Utility Cost Allocation Manual* states:

> Distribution plant Accounts 364 through 370 involve demand and customer costs. The customer component of distribution facilities is that portion of costs which varies with the number of customers. Thus, the number of poles, conductors, transformers, services, and meters are directly related to the number of customers on the utility's system.[4]

Q DO UTILITIES OTHER THAN PPL ALSO CLASSIFY A PORTION OF THEIR DISTRIBUTION NETWORK AS CUSTOMER-RELATED?

A Yes. This practice has been approved by the Commission and is followed by many of the electric distribution utilities in Pennsylvania. Additionally, numerous utilities outside of Pennsylvania classify a portion of their distribution network as customer-related, such as Central Hudson Gas and Electric Company, Niagara Mohawk Power Company, and Northern States Power Company Minnesota (NSPM).

Q WHY DOES MR. JOHNSON DISAGREE WITH PPL'S MINIMUM DISTRIBUTION METHOD?

A Mr. Johnson rejects the minimum distribution method because he claims that PPL did not use true minimum sized components. Furthermore, he asserts that because select minimum size components have material load-carrying capability it "creates inequitable double counting of demand related costs."[5]

Q DO YOU AGREE WITH MR. JOHNSON'S CLAIM THAT PPL DID NOT USE TRUE MINIMUM SIZED COMPONENTS?

A No. Mr. Johnson claims that PPL did not use minimum sized components, and, therefore oversized the load-carrying capability of the minimum system. However, similar to its last rate case, PPL appropriately used minimum sized components for the primary and secondary conductors.

[4] NARUC, *Electric Utility Cost Allocation Manua*l at 90 (Jan. 1992).

[5] OCA Statement 4, Direct Testimony of Clarence L. Johnson at 16.

Q ASSUMING MR. JOHNSON'S CLAIM THAT SELECT MINIMUM SIZE COMPONENTS HAVE LOAD-CARRYING CAPABILITY, IS THIS A REASON TO REJECT THE MINIMUM DISTRIBUTION METHOD?

A No. Even assuming that the minimum system has some load-carrying capability, that does not justify rejecting the minimum distribution method. For example, in a pending rate case involving NSPM, NSPM used the minimum distribution method. However, in developing the demand allocation factors used to allocate the demand-related portion of distribution network costs, NSPM removed 1.5 kilowatts (kW) per customer. The 1.5 kW reflects NSPM's estimate of the load-carrying capability of the minimum system.

Q IS OCA WITNESS JOHNSON'S PROPOSAL TO CLASSIFY 100% OF PRIMARY DISTRIBUTION NETWORK COSTS TO DEMAND APPROPRIATE?

A No. There is no justification for treating the primary distribution network differently from the secondary network. The same cost-causation principles previously discussed apply to both the primary and secondary distribution network. Further, Mr. Johnson's proposal is not consistent with accepted practice in Pennsylvania, nor in other jurisdictions that use the minimum distribution method.

Q PLEASE EXPLAIN THE BASIC CUSTOMER METHOD PROPOSED BY EJA WITNESS RABAGO.

A The basic customer method classifies only the meter and service drop as customer-related. Thus, the vast majority of distribution network costs, including overhead lines, conductors, poles, towers, fixtures, and line transformers, would be classified as demand-related.

Q IS THE BASIC CUSTOMER METHOD REFLECTIVE OF COST CAUSATION?

A No. As previously discussed, the distribution network must be ready to serve customers while also providing a physical connection – irrespective of the amount of electric delivery service. Thus, the basic customer method fails to recognize these accepted cost-causation principles.

Q IS THERE ANY AUTHORITATIVE SUPPORT FOR THE BASIC CUSTOMER METHOD?

A No. The NARUC CAM clearly states the costs for facilities booked to FERC Account Nos. 364-370 involve both demand and customer costs. Although I am aware of other cost allocation manuals, the NARUC CAM was prepared by state regulatory commissions who, by definition, represent the broader public interest.

Q IS IT REASONABLE TO CLASSIFY AN OVERWHELMING MAJORITY OF DISTRIBUTION NETWORK COSTS AS DEMAND-RELATED?

A No. The distribution network is sized to meet expected peak demand and must also (and first) provide a direct connection to the customer while providing the necessary voltage support to allow electricity to flow to the customer. Accordingly, the minimum size method is intended to determine this minimum level of service associated with the distribution system's readiness to serve, irrespective of peak demands.

Q WHAT DO YOU RECOMMEND?

A The Commission should reject Mr. Johnson's and Mr. Rabago's proposed changes to PPL's CCOSS and it should adopt PPL's CCOSS.

Class Revenue Allocation

Q PLEASE SUMMARIZE THE CLASS REVENUE ALLOCATION PROPOSED BY PPL.

A Based on its CCOSS, PPL's proposed class revenue allocation limits the increase for any class to 1.5 times the system average and ensures no rate class receives a decrease.

Q WHAT IS I&E'S REVENUE ALLOCATION PROPOSAL?

A I&E witness, Mr. Cline, does not recommend any adjustments to PPL's proposed class revenue allocation stating that it "generally moves each rate class towards the relative rate of return of 1.0."[6] In the event the Commission authorizes a lower revenue requirement than proposed by PPL, I&E recommends a proportionate scale back of the rate increase.[7] Further, he supports a reduction to the Customer charge if the authorized revenue requirement is lower than PPL's requested revenue requirement, except for the LP-4.

Q HOW IS OCA PROPOSING TO ALLOCATE PPL'S PROPOSED REVENUE REQUIREMENT?

OCA's proposal is similar to PPL's in that it includes a gradualism constraint (*i.e.*, 1.5 times the system average increase cap and no class receives a decrease) – however, this is based on the results of OCA's flawed CCOSS as discussed previously.

[6] I&E Statement No. 4, Direct Testimony of Ethan H. Cline at 9.

[7] *Id.* at 10.

Q WHAT IS WALMART'S PROPOSED CLASS REVENUE ALLOCATION?

A Walmart supports PPL's proposed revenue allocation if the Company receives 100% of its requested increase. However, if PPL receives a lower revenue requirement than requested, Walmart proposes to assign 50% of the decrease to any class below its cost-of-service level, ensuring that no class receives an increase that exceeds their cost-of-service level.[8] The remaining 50% would be allocated to all rate classes on an equal percentage basis.[9]

Q DO YOU AGREE WITH THE CLASS REVENUE ALLOCATION PROPOSALS SUBMITTED BY THESE PARTIES?

A No. As discussed in my direct testimony, I have concerns with capping the increase to 1.5 times the system average increase because of the huge impact on the Residential – Thermal Storage and LP-4 classes. To avoid rate shock, the cap should be 1.3 times the system average increase. However, I do agree with both OCA and I&E that a proportionate scale-back should be applied if PPL is granted less than its requested increase.

As to Walmart's proposed class revenue allocation, if PPL receives a lower increase than it is requesting, Walmart's proposal should be modified to apply 50% of the decrease to any class that is *above* cost rather than assigned to classes already *below* cost, as proposed by witness Lyon. This will ensure that no class receives an increase that exceeds their cost-of-service level.

[8] Walmart Statement No. 1, Direct Testimony and Exhibits of Matthew T. Lyon at 16.

[9] *Id*. at 16-17.

Q DO YOU AGREE MR. CLINE'S PROPOSAL TO REDUCE CUSTOMER CHARGES IN THE EVENT OF A SCALE BACK?

A Although Mr. Cline asserts that PPL did not increase the Customer charge for LP-4, the Customer charge was, in fact, increased by 38% (from $169.80 per month to $235 per month).[10] Further, the proposed increase in the volumetric charge is 52.4% from $2.547 per kW to $3.881 per kW.[11] Therefore, in the event of a scale-back, I recommend that only the volumetric charge for LP-4 customers should be scaled back.

Q DO YOU AGREE WITH WALMART'S PROPOSAL?

A Yes. I agree that no class should receive an increase that exceeds their cost-of-service level in the event of a scale-back. However, I do not agree that 50% of the decrease should apply to rate classes that are below cost.

Q WHAT DO YOU RECOMMEND?

A I recommend that the Commission reject the parties' recommended class revenue allocations and support my recommendation to limit the increase to any rate class that is below cost to 1.3 times the system average to prevent substantial increases and limit rate shock to customers who are substantially below their cost to serve. In the event of a scale back in rates, I recommend that the Customer charge for LP-4 should not be scaled back.

Recovery of Universal Service and Energy Conservation Costs

Q WHAT ARE UNIVERSAL SERVICE AND ENERGY CONSERVATION COSTS?

A Universal Service and Energy Conservation (hereinafter "Universal Service") costs are

[10] PPL Statement No. 14, Direct Testimony of Gregory Olsen, PPL Electric Exhibit GEO-1 at 95 and 414.

[11] *Id.*

the expenses incurred from a suite of assistance programs intended to help low-income households as required by state law.

Q HOW ARE UNIVERSAL SERVICE COSTS RECOVERED?

A Universal Service costs are currently recovered from the Residential and small commercial customers who voluntarily take service under GS-1 and GS-3 rate classes through a rider.

Q HAVE ANY PARTIES PROPOSED RECOVERING UNIVERSAL SERVICE COSTS FROM RATE CLASSES OTHER THAN THE RESIDENTIAL AND CERTAIN GS-1 AND GS-3 CLASSES?

A Yes. CAUSE-PA, OCA, and EJA all propose alternative recovery of Universal Service costs.

Q WHAT DOES CAUSE-PA WITNESS CICERO PROPOSE WITH REGARD TO UNIVERSAL SERVICE COST RECOVERY?

A Mr. Cicero proposes recovering Universal Service costs from all rate classes based on their total distribution revenues. Further, he recommends to directly assign a portion of this expense to LP-5 customers because "[l]arge load additions fueled by data centers and other large load users are already driving higher costs for Pennsylvania consumers."[12] He estimates that large load growth has caused an approximate $10 million price increase annually. Therefore, he recommends assigning $10 million of Universal Service costs directly to the LP-5 class customers who are classified as Large Load Additions by PPL.[13]

[12] CAUSE-PA Statement 1, Direct Testimony of Patrick M. Cicero at 90.

[13] *Id.* at 94.

Q WHAT DOES OCA WITNESS COLTON PROPOSE REGARDING RECOVERY OF UNIVERSAL SERVICE COSTS?

A Mr. Colton proposes that PPL should recover "a substantial commitment of funds to offset the increased universal service costs that will be caused by the introduction of large load customers."[14] Therefore, he recommends that the Commission implement a two-step non-bypassable system benefits charge to very large load customers. He recommends that PPL submit a proposal for the non-bypassable system benefits charge within six months of a final order in this proceeding.[15]

Q WHY DOES MR. COLTON RECOMMEND A TWO-STEP NON-BYPASSABLE CHARGE FOR VERY LARGE LOAD CUSTOMERS?

A Mr. Colton asserts that very large load customers have direct adverse impacts on the affordability of electricity to PPL's low-income customers, as well as direct adverse impacts to Residential customers who receive assistance from PPL.[16]

Q WHAT IS MR. RABAGO'S PROPOSAL REGARDING THE RECOVERY OF UNIVERSAL SERVICE COSTS?

A Mr. Rabago supports revising the Universal Service Rider to recover Universal Service costs from all rate classes. He asserts that a useful starting point is the proposal of CAUSE-PA and TURN in the pending large load tariff proceeding (Docket No. M-2025-3054271) that utilities should be required to charge large load customers through a two-part rider that includes both a flat upfront fee and an on-going volumetric charge to recover Universal Service costs.[17]

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[14] OCA Statement 8, Direct Testimony of Roger Colton at 87.

[15] *Id.* at 6.

[16] *Id*. at 88.

[17] EJA Statement No. 1, Direct Testimony of Karl R. Rabago at 18.

Q SHOULD PPL RECOVER UNIVERSAL SERVICE COSTS FROM NON-RESIDENTIAL CUSTOMERS?

A No. First, the Universal Service fund is used to subsidize electricity costs to qualifying low-income Residential customers. Spreading these subsidies to non-residential customers defeats the purpose of setting delivery rates to reflect cost. Second, the assertion that large loads are impacting distribution delivery rates is false because large loads take service at transmission voltages. Any rate pressures that could result from connecting new very large loads to the system would be limited to energy costs and transmission rates. However, these costs are not at issue in this proceeding.

Finally, policy surrounding the service to new very large loads is still evolving. Stakeholders are currently engaged in a process of determining policies applicable to new very large load customers. Further, PJM has agreed to hold separate long-term capacity auctions for new very large loads customers. Also, the Trump administration is pursuing a policy to compel technology companies to directly fund the energy infrastructure needs of new AI datacenters, aiming to prevent increased electricity costs for consumers. The administration is working with PJM to hold emergency auctions, forcing datacenters to pay for new power plants. This emerging policy has been embraced by at least one major technology company. Thus, the impacts of this evolving policy are unknown.

Q WHAT DO YOU RECOMMEND?

A I recommend that the Commission reject all proposals to recover Universal Service costs from rate classes other than the Residential and small commercial customers voluntarily taking service under GS-1 and GS-3 rate classes.

However, if the Commission finds that Universal Service costs will increase due to the addition of very large load customers, then I recommend that only customers with very large loads contribute to the recovery of this expense. Legacy LP-5 customers, LP-4 customers, and all other classes for whom the programs are not available, should be excluded.

Very Large Load Tariff

Q PLEASE SUMMARIZE THE PROPOSALS PUT FORTH BY CAUSE-PA WITNESS HAVUMAKI, OCA WITNESS HOYT, AND EJA WITNESS RABAGO REGARDING PPL'S PROPOSED MODIFICATIONS TO THE LP-5 TARIFF TO ACCOMMODATE VERY LARGE LOAD CUSTOMERS.

A CAUSE-PA witness Havumaki agrees that new very large load customers are different from legacy LP-5 customers and recommends that PPL create a separate rate class for very large load customers.[18]

OCA witness Hoyt recommends rejecting PPL's proposed revision to the LP-5 tariff and instead recommends an independent tariff for very large loads be litigated in a separate proceeding to allow for stakeholder review and comment. However, if the Commission accepts PPL's proposal to include very large load customers in Rate LP-5, he recommends various revisions, including the Commission retaining explicit review and approval authority of agreements entered into between PPL and very large load customers pursuant to the LP-5 tariff, as well as retaining explicit review and approval authority over determinations that interconnection-related upgrades provide benefits to the Company's transmission system.[19]

[18] CAUSE-PA Statement 2, Direct Testimony of Ben Havumaki at 4 and 25.

[19] OCA Statement 5, Direct Testimony of Matthew T. Hoyt at 7.

EJA witness Rabago supports various revisions to the LP-5 tariff within 90 days of the final order in this proceeding to make the tariff clearer and more robust. The revisions include large load customers' contributions in aid of construction, minimum contract term lengths, minimum demand charges, incentives for Grid-Enhancing Technologies and Alternative Transmission Technologies, provisions related to interruptible service, zero emissions for onsite generation and storage, and incentives for very large load customers to invest in new, time-matched, local clean energy programs and infrastructure. He also recommends that the revised LP-5 tariff be consistent with the draft model tariff published by the Commission in its tentative order in Docket No. M-2025-3054271.[20] However, Mr. Rabago also supports applying these provisions to existing LP-5 customers who seek to modify service.[21]

Q DO YOU HAVE ANY COMMENTS OR CONCERNS WITH THESE PROPOSALS?

A Generally, no. The issues outlined by these parties regarding the proposed revisions to the LP-5 tariff appear principally aligned with — and heavily underscore — PPLICA's concerns over PPL shoehorning the very large load customers into the existing LP-5 tariff with relatively minor changes, as discussed in my direct testimony. However, I do reject Mr. Rabago's recommendation to apply the provisions he outlined to existing LP-5 customers. Very large loads have policy and operating conditions that are unique and do not apply to existing LP-5 customers. As noted in my direct testimony, PPL needs a more comprehensive and targeted approach for very large load customers and should be required to create a separate tariff which addresses, among other things, the process used to quantify, designate, and recover the

[20] EJA Statement No. 1, Direct Testimony of Karl R. Rabago at 7, 78, 79.

[21] *Id.* at 81.

interconnection costs of these customers in the Commission's separate docket for very large customers.

Q WHAT DO YOU RECOMMEND?

A My primary recommendation is that the Commission reject PPL's proposed modifications to the LP-5 tariff and require PPL to create a separate tariff for very large load customers to recognize policy and operational considerations that are unique to these customers. The separate tariff should be developed after the Commission makes its determination in the pending *Interconnection and Tariffs for Large Load Customers* proceeding. However, if the Commission decides to modify the current LP- 5 tariff to accommodate very large load customers, I recommend that the tariff distinguish between very large load customers, such as hyperscale datacenters, and legacy LP-5 customers.

Conclusion

Q WHAT ADDITIONAL FINDINGS SHOULD THE COMMISSION MAKE BASED ON YOUR REBUTTAL TESTIMONY?

A The Commission should make the following additional findings:

- Reject OCA's revisions to the Class Cost-of-Service Study;
- Reject EJA's revisions to the Class Cost-of-Service Study;
- Reject the class revenue allocations recommended by I&E, OCA and Walmart;
- If the Commission approves a lower revenue increase than PPL requested, the revenues should be scaled down proportionately, with the exclusion of the Customer charge for LP-4 customers which should be increased as proposed by PPL;

- Reject the recommendations to recover Universal Service costs from rate classes other than the Residential and small commercial customers who voluntarily take service under GS-1 and GS-3 rate classes as recommended by CAUSE-PA, OCA, and EJA. Alternatively, the Commission should limit the extension of such cost recovery to the very large load customers; and

- Require PPL to create a separate tariff for very large load customers. If the Commission elects to revise the current LP-5 tariff, the tariff should distinguish between very large load customers and legacy LP-5 customers.

Q DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A Yes.

PPLICA Statement No. 1S

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission

v.

PPL Electric Utilities Corporation

Docket No. R-2025-3057164

Surrebuttal Testimony

of

BILLIE LACONTE

On Behalf of

PP&L Large Industrial Customer Alliance

February 9, 2026

J. POLLOCK
INCORPORATED

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission

v.

Docket No. R-2025-3057164

PPL Electric Utilities Corporation

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GLOSSARY OF ACRONYMS

Term	Definition
CCOSS	Class Cost-of-Service Study
Commission	Pennsylvania Public Utility Commission
LP-4	Large General Service – 12 kV
OCA	Office of Consumer Advocate
OSBA	Pennsylvania Office of Small Business Advocate
PPLICA	PPL Industrial Customer Alliance
PPL	PPL Electric Utility Company

SURREBUTTAL TESTIMONY OF BILLIE S. LACONTE

Introduction

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A My name is Billie LaConte. My business address is 14323 South Outer 40 Rd., Suite 206N, St. Louis, Missouri 63017.

Q ARE YOU THE SAME BILLIE S. LACONTE WHO PREVIOUSLY SUBMITTED DIRECT AND REBUTTAL TESTIMONIES IN THIS PROCEEDING ON BEHALF OF THE PP&L INDUSTRIAL CUSTOMER ALLIANCE (PPLICA)?

A Yes.

Q TO WHICH REBUTTAL TESTIMONY WITNESSES ARE YOU RESPONDING?

A I am responding to the rebuttal testimonies of Mr. Bickey Rimal, on behalf of PPL Electric Utilities Corporation (PPL), Mr. Mark D. Ewen, on behalf of the Pennsylvania Office of Small Business Advocate (OSBA), and Mr. Clarence Johnson, on behalf of Office of Consumer Advocate (OCA) regarding revenue allocation. I am also responding to PPL witness, Mr. Joseph Lookup, regarding the very large load tariff.

Q DOES THE FACT THAT YOU ARE NOT ADDRESSING EVERY ISSUE RAISED BY THESE AND OTHER PARTIES CONSTITUTE AN ENDORSEMENT OF THEIR RECOMMENDATIONS?

A No.

Revenue Allocation

Q DOES PPL WITNESS RIMAL AGREE WITH YOUR PROPOSED REVENUE ALLOCATION MODIFICATIONS?

A No. Mr. Rimal opposes my recommendation to limit the increase to any rate class to 1.3 times the system average increase.[1] He continues to support PPL's proposal to maintain adherence to a cap of 1.5 times the system average on any class increase.[2]

Q WHY DOES PPL WTINESS RIMAL REJECT YOUR PROPOSED REVENUE ALLOCATION?

A Mr. Rimal claims my proposal does not reduce the interclass subsidies sufficiently.[3]

Q DOES OSBA WITNESS EWEN AGREE WITH YOUR REVENUE ALLOCATION PROPOSAL?

A No. Mr. Ewen supports the Company's proposed revenue allocation using 1.5 times the system average increase.[4]

Q WHAT IS OCA WITNESS JOHNSON'S POSITION REGARDING YOUR REVENUE ALLOCATION PROPOSAL?

A Although Mr. Johnson rejects my revenue allocation based on the results of PPL's class cost-of-service study (CCOSS), he agrees that "varying mitigation cap levels can be tailored to the circumstances..."[5] However, he also states that my proposal

[1] PPL Electric Statement No. 7-R, Rebuttal Testimony of Bickey Rimal at 21.

[2] *Id.* at 21-22.

[3] *Id.*

[4] OSBA Statement No. 1-R, Rebuttal Testimony of Mark D. Ewen at 4.

[5] OCA Statement No. 4-R, Rebuttal Testimony of Clarence L. Johnson at 7.

provides a "lessor recognition of cost-based results."[6] If the Commission were to accept mitigation of the cap, he supports the adoption of a cap that is 1.4 times the system average cap.

Q DO YOU AGREE WITH OCA WITNESS JOHNSON'S PROPOSAL?

A No. First, his proposed 1.4 times cap is based on the results of his proposed CCOSS, which is inappropriate for the reasons set forth and more fully explained in my rebuttal testimony. Second, his proposal to limit the increase to 1.4 times the system average increase, although a step in the right direction, still fails to fully account for the proposed extreme increase in rates for the Residential – Thermal Storage and Large General Service – 12 kV (LP-4) classes.

Q WHY SHOULD THE COMMISSION APPROVE YOUR PROPOSED REVENUE ALLOCATION CAP OF 1.3 TIMES THE SYSTEM AVERAGE INCREASE?

A In this circumstance, the proposed increases to the Residential-Thermal Storage and LP-4 classes, are substantial — over 50%. In fact, since its initial filing, PPL has updated its requested increase from 35.6% to 38.2%.[7] Using PPL's proposed revenue allocation, the increase to these classes is raised from 53.4% to an even higher 57.3%. This level of increase for any rate class would result in rate shock, whereby a class receives a substantial or abrupt rate increase. While in some cases it may be necessary for the Commission to authorize higher rate increases to certain customer classes in order to avoid unreasonable increases for other customer classes, applying the 1.3 times system average cap in this case does not materially impact other

[6] *Id.*

[7] Statement No. 7, Direct Testimony of Bickey Rimal at 22; PPL Statement No. 7-R, Rebuttal Testimony of Bickey Rimal at 26.

customer classes due to the relatively small size of the Residential-Thermal Storage and LP-4 customer classes compared to others. Applying my recommended 1.3 times the system average cap to the revised 38.2% system average increase lowers the increase for these classes to 49.7%, which is still a significant increase, albeit lower than PPL's proposal.

I additionally note that while the Commission has previously used PPL's proposed 1.5 times system average cap, the Commission has also demonstrated flexibility in approving lower caps based on the circumstances of individual rate increase proposals.[8]

Although PPL's proposed revenue allocation follows the principal of gradualism, it still results in rate shock for the Residential-Thermal Storage and LP-4 classes. The proposals of OSBA and OCA do nothing to mitigate the aforementioned rate shock.

Q WHAT DO YOU RECOMMEND?

A I recommend that the Commission reject the revenue allocations proposed by PPL, OSBA, and OCA and adopt my proposal to limit the increase to any class to 1.3 times the system average increase.

Very Large Load Tariff

Q WHAT IS PPL WITNESS LOOKUP'S POSITION REGARDING YOUR RECOMMENDATION TO DEVELOP A SEPARATE VERY LARGE LOAD TARIFF?

A Mr. Lookup states that PPL is not opposed to creating a separate rate class (LP-6) for

[8] *Pa PUC v. Columbia Gas of Pennsylvania, Inc.,* Docket No. R-2024-3046519, Opinion and Order at 42 (entered November 21, 2024).

customers with peak demands in excess of 100 megawatts.[9] It appears that the conceptual LP-6 tariff would adopt several of the recommendations supported by PPLICA, including defining a peak demand threshold for large load customers. However, PPL opposes review of PPL's allocation of upgrade costs by the Commission stating "the review should not include the ability for the Commission to review and reject the Company's allocation of interconnection costs between the customer and rates."[10]

Q SHOULD THE COMMISSION LIMIT REVIEW OF PPL'S POTENTIAL LP-6 TARIFF FOR VERY LARGE LOADS TO THIS PROCEEDING?

A No. The Commission created a separate docket, Docket No. M-2025-3054271, *Interconnection and Tariffs for Large Load Customers* (large load tariff proceeding), to determine the appropriate tariff for very large load customers in Pennsylvania. It is my recommendation that PPL's tariff for very large load customers should be developed in coordination with the Commission's action in that docket, and address the recovery of interconnection costs for those customers at that time. This separate pending docket is the appropriate proceeding to determine the design of the very large load tariff, as well any cost recovery, because it is designed to address very large load tariffs for *all* utilities in Pennsylvania that provide interconnection service for very large load customers, not just PPL. Furthermore, it provides the utilities, Staff, and other interested parties the opportunity to thoroughly address their concerns and recommendations for very large load tariffs in Pennsylvania.

[9] ERRATA PPL Statement No. 16-R, Rebuttal Testimony of Joseph Lookup at 29 (filed Jan. 30, 2026).

[10] PPL Statement No. 16-R, Rebuttal Testimony of Joseph Lookup.

Q WHAT DO YOU RECOMMEND?

A Unfortunately, although PPL has indicated a willingness to set forth a new rate, LP-6, it has not provided a revised or updated tariff reflecting this proposal for interested parties to review. Accordingly, my recommendation is that PPL's proposed LP-5 and conceptual LP-6 tariff modifications for large load customers should be rejected as premature in advance of the Commission finalizing a model tariff in the pending large load tariff proceeding. However, if the Commission approves PPL's conceptual LP-6 rate, the tariff should include the language proposed in my direct testimony regarding the minimum revenue guarantee and provide a detailed description of the methodology PPL will use to determine the benefits and allocate the interconnection costs between directly billed large load contribution in aid of construction costs and socialized transmission formula rate costs. The Commission's approval of PPL's conceptual LP-6 tariff should be limited to a "pilot" authorization until the pending large load tariff proceeding is concluded. At that time, PPL should be required to review the then-completed model tariff and file a revised LP-6 tariff supplement along with explanations for any deviations from the model tariff, within a reasonable time period (*e.g.*, 120 days) of the Commission's Final Order in Docket No. M-2025-3054271. The filing should occur in this docket and should be subject to a 60-day timeframe for comments or complaints.

Q DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission *et al*,	:	R-2025-3057164 *et al*
v.	:	
PPL Electric Utilities Corporation	:	

Direct Testimony of
John M. Costlow
on behalf of
The Sustainable Energy Fund

December 22, 2025

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I. Introduction

Q. What is your name, and by whom are you employed?

A. John M. Costlow. The PP&L Sustainable Energy Fund employs me as President and Chief Executive Officer. My business address is 4250 Independence Drive, Schnecksville, PA 18078.

Q. Please describe your testimony.

A. My testimony is divided into sections to address various issues.

- **I. Introduction**
- **II. Background**
- **III. PPL Electric Masking the True Increase**
- **IV. Forecasting Future Weather**
- **V. Customer Charge Rate Design Results in Subsidization of Low-Use Customers**
- **VI. Electric Vehicle Time-of-Use (TOU) Charging Program**
- **VII. Standby Tariff for Large On-Site Generation**
- **VIII. Conclusion**

Q. Are you sponsoring any exhibits related to this testimony?

A. Yes, SEF Exhibit I, which includes various discovery responses that I cite in my Direct Testimony.

Q. Is your testimony complete?

A. No, I am waiting for replies to interrogatories from PPL Electric and will amend my testimony if needed after receiving PPL Electric's responses.

Q. Do you support or oppose PPL Electric's request for an increase of approximately $356 million or $3.56 billion over 10 years?

A. No, I neither support nor oppose PPL's proposed revenue requirement.

Q. Do you conclude that PPL Electric's proposed rate increase and rate design is just and reasonable?

A. No, I conclude that PPL Electric's proposed rate increase and rate design is neither just nor reasonable.

II. Background

Q. By whom are you employed, and in what capacity?

A. I am employed by the Sustainable Energy Fund ("SEF") as President/CEO. I assumed this position on June 21, 2014. I joined Sustainable Energy Fund as Director of Technical Services on October 27, 2008. I was previously employed

by Florida Public Utilities (West Palm Beach, FL) as Manager of Marketing and Manager of Energy Conservation.

Q. What are your duties as President?

A. As President of SEF, I am responsible for providing the vision, leadership, and overall management of the Sustainable Energy Fund.

Q. What is your educational background?

A. I am a U.S. Navy Nuclear Power School graduate, where my studies focused on nuclear physics, reactor principles, electrical power generation, electronic monitoring, and controls. I received a Bachelor of Science in Organizational Management from Palm Beach Atlantic University and a Masters in Executive Leadership from Liberty University. I have also completed work toward a Doctorate in Strategic Leadership.

Q. What professional certification or positions do you hold?

A. I have received professional certifications as a Certified Carbon Reduction Manager, a Certified Sustainable Development Professional, a Renewable Energy Professional, a Performance Contracting and Funding Professional, a Certified Passive House Consultant, a Carbon Accounting Professional, and a Mobile Power Professional Master Technician. In addition, I served on the Board of the Central Pennsylvania Chapter of the Association of Energy Engineers.

Q. Have you previously testified or provided comments before the PUC?

A. Yes. I entered comments to the working group discussion at

- Docket No. M-2008-2069887, relating to the implementation of Act 129
- Docket No. M-2012-2289411, concerning Act 129
- Docket No. M-2014-2424864, concerning the design and implementation of any future Act 129 EE&C program
- Docket No. M-2009-2093216 PPL Electric Utilities Corporation's ("PPL Electric" or "Company") EE&C Plan

I have participated in and entered comments to:

- The Commission's Low Income Working Group
- The Fuel Switching Working Group
- On-Bill Financing Working Group

I testified in:

- PPL Electric's Time of Use Rate proceedings at Docket Numbers R-2009-2122718, R-2011-2264771, P-2013-2389572, and M-2016-2578051.
- PPL Electric's Default Service proceedings at Docket Numbers P-2012-2302074, P-2014-2417907, and P-2020-0319356.

- Docket No. R-2008-2060309AEC
- Rate increase proceedings at Docket Numbers R-2010-2161694, R-2012-229057, and R-2015-2469275
- Proceeding establishing UGI Utilities – Electric Division's Energy Efficiency and Conservation Plan (at Docket No. M-2010-2210316).
- PPL Electric's Distributed Energy Management Pilot (at Docket No. P-2019-3010128) and PPL Electric's Distributed Energy Resource Management Plan (at Docket No. P-2024-3049223).

III. PPL Electric Masking the True Increase

Q. Is it your opinion that PPL Electric has been deceptive in advertising increases in electricity costs?

A. Yes, PPL Electric has posted media that highlighted increases in the cost of electricity are due to increasing energy supplier costs, which is correct. However, increases in electricity supply are not the driver of PPL's requested increase in distribution rates. PPL Electric emphasized that the total bill impact due to the requested rate increase ranges between 2.58% and 6.98% depending on customer class, which is accurate. Unfortunately, for transparency, PPL Electric has failed to promote the fact that it has asked for a 33% increase in distribution rates, or $ 3.56 billion over 10 years. Notably, PPL's customer notice only provides customer

class increase information on a total bill basis. The customer notice does not provide notice of the percentage increase in distribution rates, which is the impetus for the total bill increase.

Q. In its public statements and customer notice, does PPL Electric mask the increase in its portion of the electric bill (distribution rates)?

A. Yes, it cites the total increase in the bill of 6.98% for residential customers versus the increase in PPL's distribution rates, which is 33.42%.

Q. Has PPL Electric masked the actual increase in the past?

A. Yes. While I am not a lawyer, I understand that in *Lloyd v. Pa PUC*, 904 A.2d 1010 (Pa. Cmwlth. 2006) the court stated regarding PPL's 2004 rate increase request: "The request had an announced goal of limiting the rate increase for all classes of customers to below 10% of the total bill. Because the generation component was still under the rate caps imposed by the Competition Act and would not be going up at all, using the total bill as a measure masked the true overall percentage increase sought in distribution and transmission revenues which was 32.8%." *Id.* at 1015. Here, while the "generation component" also known as the Price-to-Compare ("PTC") is no longer capped, the PTC is not changing as a result of the proceeding. PPL should be required to disclose the actual impact on customer distribution rates.

Q. Does PPL Electric advertise an increase in electric supply costs (the PTC) the same as it has advertised increases?

A. No, it notes in its media that the increases in costs are due directly to electric generation suppliers.

Q. Did PPL Electric disclose in its publications relating to the rate increase the percentage of increase on the PPL Electric portion of the bill (distribution rates)?

A. No, the example provided in OCA VII-32 mentions the increase as compared to the total bill but does not disclose the rise due to PPL Electric's portion of the bill.

Q. Was it reasonable for PPL Electric to mask the increase in rates by focusing on the impact on the total bill?

A. No, it is neither reasonable nor just; it is downright deceptive.

Q. Do you have any recommendations?

A. Yes, PPL Electric should be required to advertise the actual impact of the rate increase on distribution rates. Furthermore, once this information is communicated to the media and customers, another in-person public hearing should be scheduled to gauge ratepayer response to the rate increase.

IV. Forecasting Future Weather

Q. What is one of the factors Ms. Martin states for PPL Electric's rate increase?

A. She cites "changing weather patterns."[1]

Q. Is PPL Electric proposing to harden its infrastructure against extreme weather events?

A. Yes.

Q. Did weather conditions result in higher sales as compared to actual weather conditions?

A. Mr. Schram states in his Direct Testimony on page 6, "… actual weather in the HTY resulted in higher sales compared to sales under normal weather conditions."

Q. Is Mr. Schram predicting warmer winter temperatures in the FPFTY?

A. Yes, Mr. Schram in Table 1 of his Direct Testimony cites actual July 2024-June 2025 Heating Degree Days (HDD) in January and February of 1,099 and 1,075, respectively. As shown in Mr. Schram's Table 1, PPL Electric predicts HDDs of

[1] PPL Electric Statement No. 1, Direct Testimony of Christine Martin p. 3.

1,006 and 1,003 for January and February, respectively, for the FPFTY. This is a decrease of 8.5% for January and 6.7% for February.

Q. Is PPL Electric's proposed decrease in HDD reasonable for the FPFTY?

A. No, it is not reasonable. The 2024 Pennsylvania Climate Impacts Assessment predicted that average annual daily temperature would decrease by 13.8% by 2050[2]. To predict, as Mr. Schram did, that HDD for January and February would decrease by 8.5% and 6.7% respectively, by the FPFTY is unreasonable.

Q. Are Cooling Degree Days (CDD) also decreasing?

A. No, as warming occurs, summer peaks will become more pronounced, and CDD will increase, which will result in an increase in electric consumption for cooling. Furthermore, nighttime temperatures are forecast to be higher, rising from "four (4) days to 26 days by mid-century…" above 68 degrees.[3]

Q. Do you agree with Mr. Schrim's projections?

A. No, he focused on HDD but failed to acknowledge the impact of increasing CDD.

[2] 2024 Pennsylvania Climate Impact Assessment by the Pennsylvania Department of Environmental Protection, p. 18.

[3] 2024 Pennsylvania Climate Impact Assessment by the Pennsylvania Department of Environmental Protection, p. 19.

Q. What do you recommend the Commission do?

A. Based on the lack of credible evidence that sales will decrease at the rate PPL Electric has forecast, the FPFTY should be set to a static sales forecast utilizing the historic test year consumption.

V. Customer Charge Rate Design Results in Subsidization of Low-Use Customers

Q. Does PPL's proposed customer charge result in high use customers, including electric heat and low income customers subsidizing lower use customers?

A. Yes. PPL has proposed an artificially low customer charge that does not recover all fixed charges and pushes fixed charges into volumetric rates. While many believe that a lower customer charge allows customer to better control their bills, that is only true where customers effectively have the means to be more efficient in their electric use. In PPL's largely rural territory where a significant amount of customers utilize electric heat and low income users typically use more electricity than non-low income users with little means to buy new, more efficient appliances or other fixture upgrades, a lower customer charge does not benefit low income or electric heat users. It results in these customers paying larger than their

fair share of fixed costs. I demonstrate this in detail in this section of my testimony.

Q. In the past, have you advocated for a smaller customer charge to incentivize high-use ratepayers to engage in energy efficiency?

A. Yes, this assumes that low-use customers were synonymous with low-income ratepayers and that higher-use customers have higher incomes and can afford to engage in energy efficiency measures. My analysis in this proceeding presented below demonstrates that confirmed low-income households are, in fact, higher usage ratepayers. This suggests that a higher customer charge is warranted because the customer charge PPL proposes, which is intended to recover fixed costs, is artificially low and pushes fixed costs into the volumetric rate. This means high use customers pay more than their fair share of PPL's fixed costs, which is subsidization. For low-income, high use customers, this subsidization is not only unfair but harmful. As further explained below, electric heat customers are also high use customers and there is a very high proportion of electric heat customers in PPL's territory because it is rural and customers lack access to natural gas as a heating source. I will also discuss the rate design principles that support a higher customer charge. I recommend that the customer charge be calculated utilizing the methodology proposed by PPL Witnesses Ms. Johnson and Ms. Rimal that results

in a customer charge of $42.96 per month at proposed rates, scaled back proportionally to the revenue increase ultimately approved.

Q. Do some programs help low-income households achieve energy efficiency upgrades?

A. Yes, but according to PPL Electric, one of these programs, WRAP, would take almost 30 years at the current rate to update all low-income households to higher efficiency.

Q. Have customers engaged in energy efficiency?

A. Yes, Act 129 was passed in 2008, and programs began in 2009. Over the last 15 years, many customers have engaged in energy-efficiency projects, including the use of high-efficiency and hyper-heat pump technology as a source of winter heating. Unfortunately, these technologies, although very efficient at moderate to warm temperatures, become significantly less efficient at lower temperatures. As a result, heating bills in the depths of winter are high, equivalent to those for electric resistance heat.

Q. Is it fair, due to PPL Electric's rate design for electric heat customers, to subsidize low-use customers?

A. No, it is not only unfair, but it is also unjust. Furthermore, while I am not an attorney, I understand that "…rates must be designed to furnish the most efficient

and satisfactory service at the lowest reasonable price for the greatest number of customers."[4]

Q. What is the PPL Electric residential customer count as of the last day of September 2025?

A. 1,290,755.[5]

Q. What is PPL Electric's confirmed low-income customer count?

A. As of September 2025, 249,033[6].

Q. What is the estimated low-income customer count?

A. Based on PPL Electrics LIURP needs assessment filed April 30, 2025, 347,882.[7]

Q. Does PPL Electric in the Direct Testimony of Ms. Johnson advocate for "fairness"[8] Within the customer class?

A. Yes.

[4] Philadelphia Suburban Transport Company v. Pennsylvania Public Utility Commission, 281 A.2d 179, 186 (Pa. Cmwlth. 1971)

[5] Cause PA I-9, Attachment 1.

[6] Cause PA I-7, Attachment 1.

[7] Cause PA I-11, Attachment 1.

[8] Direct Testimony of Ms. Johnson, p.7.

Q. Is there a difference in heating demand across the PPL Electric territory?

A. Yes, and it is significant stretching from Bucks and York to cooler areas such as Carbon and Wayne counties. In fact, the average temperature in Allentown during January and February is 30.8°F, according to the National Centers for Environmental Information, while Millville in Wayne County has an average temperature of 24.7°F.

Q. Why is this temperature difference significant when it comes to heating costs?

A. The temperature difference between the interior of a residence and the exterior drives energy consumption. The cooler the outdoor temperature, the greater the need for heat. In the case of heat pumps, this difference between Allentown and Millville, for example, decreases the coefficient of performance of a heat pump. In most cases, it is equivalent to electric resistance heat, the most expensive way to heat a residence. The result is that electric heat residential customers have significantly high heating costs during the winter.

Q. Do electric heating customers experience higher volumetric consumption?

A. Yes, significantly higher volumetric consumption. Based on information

contained in the 2023 Baseline Study from the Pennsylvania Public Utility Commission at Table 9.[9]

Q. Are there differences between urban areas in the southern part of Pennsylvania and the northeastern part of PPL Electric's territory?

A. Yes. There are significant differences due to climatic differences, such as temperature.

Q. Are there differences between PECO's and PPL Electric's service territories?

A. Yes, there is a significant difference between PECO and PPL Electric's 29-county territory. For example, 39% of residential domestic water heaters use electricity as a fuel source in the PECO territory, while 64% do in the PPL Territory[10]. Further, domestic space heating was fueled by electricity in 22% of homes in PECO's territory and 56% in PPL Electric's territory.[11] Much of PPL Electric's territory is rural and lacks natural gas service; therefore, a majority of customers rely on electricity for water and space heating.

[9] 2023 Pennsylvania Statewide Act 129 Residential Baseline Study (Mar. 21, 2024) available at https://www.puc.pa.gov/media/2883/2023_pa_residential_baseline_study.pdf

[10] *Supra* n. 9 at Baseline Study Table 231

[11] *Supra* n. 9 at Baseline Study Table 202

Q. Is the geographic distribution of low-income customers the same as in Philadelphia?

A. No, PPL Electric customers in urban areas often have the availability of natural gas to heat their homes. In contrast, rural customers in the PPL Electric territory usually lack access to the same low-cost natural gas.

Q. Within the PPL Electric territory, is the energy burden the same between rural and urban areas?

A. No, often rural areas suffer from a higher energy burden. See the map of Pennsylvania below.

Q. Are low-use customers synonymous with low-income customers?

A. No, low-use customers often have heating sources other than electricity According to the 2023 Pennsylvania Statewide Act 129 Residential Baseline Study, electric heat customers use 41% (in multifamily buildings) to 76% (in detached single-family homes) more electricity per year. Furthermore, residential customers in rural areas tend to reside in single-family homes more often than those in urban areas.

Q. Is the PPL Electric territory primarily rural, suburban, or urban?

A. PPL Electric witness Mr. Lookup stated that "… the PPL Electric system is broken up as follows:

Rural – 82%

Suburban – 17.5%

Urban – 0.4%"[12]

Q. Which two months of the year have the highest electricity bills?

A. In 2025, it was January and February[13].

Q. Is there a difference between the mean usage of low-income electric heat customers and the entire class of residential ratepayers?

A. Yes, for January 2025, the electric usage of low-income ratepayers with electric heat was 2,368.69 kWh, compared to all ratepayers, which was 1982.21 kWh. In February, confirmed low-income ratepayers used 2,483.83 kWh, while all ratepayers used 2,075.85 kWh. Confirmed low-income ratepayers used 19.4% and 19.6% more, respectively, during the worst months of winter.

[12] OCA IX-36

[13] Cause PA 1-20a

Q. Is there a difference between the mean usage of low-income non-electric heat customers and the entire residential class of ratepayers?

A. Yes, for January 2025, the electric usage of low-income ratepayers with non-electric heat was 1251.27 kWh, compared to all ratepayers, who were 963.85 kWh. In February, confirmed low-income ratepayers used 1250.16 kWh while all ratepayers used 944.88 kWh. Confirmed low-income ratepayers used 29.8% and 32.3% more, respectively, during the worst months of winter. Furthermore, this result compares to all ratepayers, which includes more than 300,000 estimated ratepayers, skewing results lower.

Q. When comparing low-income electric heat bills to all residential ratepayers' bills, is it true that low-income ratepayers incur higher bills in January and February?

A. Yes, confirmed low-income ratepayers incurred on average $166.13in January and $141.80 in February, while all ratepayers incurred $173.38 and $147.70, respectively[14]. As a result, low-income ratepayers paid 17.2% and 17.4%% more in January and February 2025, respectively, for distribution charges alone.

[14] Cause PA Attachment I-21a and b

Q. For the entire year, do low-income ratepayers use more or less electricity than all ratepayers?

A. For the latest available data, from October 2024 to September 2025[15] Low-income households use more electricity than all households, regardless of whether they use electric or non-electric heat. Low-income ratepayers who used electric heat used 16,181 kWh as compared to all households, which used 13,822 kWh annually. This also holds for non-electric heat customers, who used 11,376 kWh annually, as compared to all households, which used 9,331 kWh.

Q. What energy source do the majority of PPL Electric customers use to heat their homes?

A. In the PPL Electric territory, 56% of customers utilize electricity as the primary heating fuel, while 24% utilize natural gas and 18% oil. Additionally, in the PPL Electric Territory, 48% of baseline study respondents used electricity as a secondary source of heat.

[15] Cause PA Attachment I-21a and b

Q. What types of electric heat are used in the PPL Electric Territory?

A. Primarily air-source heat pumps and electric baseboard heat. The two worst sources in January and February.

Q. Has PPL Electric forecasted if the customer charge was increased, how many customers would participate by implementing energy efficiency measures?

A. No. The OCA in OCA IX-19 asked:" Has the Company analyzed, evaluated, or quantified the impact of increasing the residential customer charge on energy efficiency participation rates, participant bill savings, or program marketing and implementation?" PPL did not provide any analysis of the impact of increasing the residential customer charge on energy efficiency participation rates.

Q. What conclusion, if there is any, can you draw from the above information?

A. That PPL Electric's current and proposed rate design subsidizes low-use customers at the expense of higher-use low-income ratepayers. This rate design is not consistent with principles of cost of service, affordability, or fairness.

Q. What are two factors Ms. Johnson references in her testimony for rate design?

A. She references "…affordability and gradualism…"[16]

Q. Is gradualism the only factor to consider when setting rates?

A. No, the principle of gradualism cannot trump all other concerns. Furthermore, the increased rates paid by electric heat customers could not be classified as affordable.

Q. Should cost allocation follow cost causation?

A. Based on the Direct Testimony of PPL Electric witness Ms. Rimal[17], yes.

Q. What are two factors Ms. Johnson references in her testimony for rate design?

A. She references "…affordability and gradualism…"[18]

Q. Is Mr. Wishart accurate in his statement that PPL Electric's proposed "…approach reduces cross-subsidies among residential customers…"[19]

[16] Direct Testimony Ms. Johnson, p.5.

[17] Direct Testimony Ms. Rimal, pp. 4-11.

[18] Direct Testimony Ms. Johnson, p.5.

[19] Direct Testimony Mr. Wishart, p. 12.

A. No, this is not accurate as per my testimony, electric heat customers will see a much greater increase in their share of the class costs than non-electric heat customers.

Q. For the customer class RS, is PPL Electric proposing an increase in the customer charge?

A. Yes, from $15.58 per month to $17.00 per month[20]. This is an increase of $1.42 per month or $17.04 annually. This is a 9.7%[21] increase in the base customer charge.

Q. What is the proposed increase in PPL Electric's volumetric charge for residential customers?

A. Volumetric charges for residential customers are proposed to increase 23.2% from $0.05109/kWh to $0.06296/kWh[22]

Q. What has been the impact of inflation?

A. As stated by PPL Electric witness Mr. Wishart "…average residential delivery rate declined by approximately 19.7%..."[23]

[20] Direct Testimony Ms. Johnson, p. 6.

[21] Direct Testimony Mr. Wishart, p. 11.

[22] Direct Testimony Mr. Wishart, p. 12.

[23] Direct Testimony Mr. Wishart, p. 8.

Q. Does PPL Electric's cost of service study support a higher customer charge?

A. Yes, it supports a customer charge of $42.96 per month.[24],[25] in Ms. Johnson's and Ms. Rimal's testimony and $42.92 per month[26] in Mr. Wishart's testimony.

Q. If the customer charge was increased to $44.09, what would the volumetric rate be?

A. The volumetric rate would be $0.02205/kWh[27]. This represents a 35% decrease from the rate proposed by PPL Electric, which is a volumetric charge reduction.

Q. If the customer charge was increased to $44.09 and the volumetric rate lowered to $0.02205/kWh, what would be the impact on low-income electric ratepayers?

A. Based on usage from January and February 2025, their rates would decrease from the current rates of $166.13 and $173.38 to $97.77 and $100.31, respectively, during the worst two months of the year at the proposed revenue requirement.

[24] Direct Testimony Ms. Johnson, p. 6.

[25] Direct Testimony Ms. Rimal, p. 24.

[26] Direct Testimony Mr. Wishart, p. 10.

[27] SEF III-1

Q. Has PPL Electric taken steps in this proceeding to rectify the cross-subsidization?

A. No, it has put forth a proposal to increase the customer fee, which represents utility fixed costs, by a de minimus amount, $1.42 or 9.7%. Based on PPL Electric's testimony, considering the impact of inflation, the customer charge has actually decreased.

Q. Does a lower than justified customer charge align with PPL Electric's customer-related costs?

A. No. Customers, like those with electric heat, will see a more significant increase in their bills due to fixed costs being placed in volumetric rates. This shifts a greater burden on intraclass costs to electric heat customers.

Q. What conclusion can be drawn from the above differences between all ratepayers and confirmed low-income ratepayers?

A. Low-income ratepayers use more electricity during the worst two months of the year, as well as annually, and correspondingly have the highest bills before any customer assistance programs are applied. The perception that low-income households also have low usage or have the means to effectively lower their usage does not hold for the PPL Electric Territory. Furthermore, as low-income households are also high-volume households, a higher customer charge with a

corresponding lower volumetric rate would benefit low-income households. As high-usage households currently subsidize low-usage customers, this current design is unjust.

VI. Electric Vehicle Time-of-Use (TOU) Charging Program

Q. Do you support PPL Electric's proposed EV Pilot and Rebate Program?

A. Yes, to the extent that the proposed EV Program TOU On-Peak and Off-Peak times are synchronized with the existing Default Service TOU.

Q. What is your understanding of the Electric Vehicle Time-of-Use Charging Program?

A. The program allows residential customers to sign up online for the program and encourages vehicle owners to charge during off-peak periods.

Q. What is the purpose of this program?

A. To better manage grid and generation resources.

Q. Why are you requesting that the EV TOU and Default Service TOU be synchronized?

A. EV ratepayers looking to minimize their charging costs may participate in both the EV TOU and Default Service TOU. Any discrepancies in timing between the two programs are likely to confuse ratepayers. Furthermore, PPL Electric's early

TOU programs were unsuccessful and were litigated from 2009 through 2013. The issue was resolved, and the program has been stable since the settlement, with the existing Default Service TOU on-peak and off-peak hours.

Q. What is the basis for the Default Service TOU on-peak and off-peak hours?

A. The Default Service TOU on-peak and off-peak hours are based on PJM PPL Zone on-peak consumption periods, while PPL Electric's proposal in this proceeding regarding the EV TOU program is based on PPL Electric distribution peak periods.

Q. Was SEF a party to the settlement that established the Default Service Time of Use rate?

A. Yes, SEF was an active participant and supported the settlement at Docket No. P-2013-2389572.

Q. What is your recommendation?

A. That the Commission approve the Electric Vehicle Time-of-Use program with the Default Service TOU times.

VII. Standby Tariff for Large On-Site Generation

Q. What is your understanding of PPL's proposal for a standby tariff for large on-site generation?

A. PPL Electric is proposing a comprehensive new standby tariff structure for customers with substantial on-site generation.

Q. What does the proposal require?

A. That customers enter into contracts with three key points (1) Supplementary Contract Demand, (2) Back Up Contract Demand, and (3) Total Contract Demand.

Q. Do you have concerns about the proposal?

A. Yes, the proposal includes non-residential customers who do not qualify for net metering. This could include any non-commercial distributed generator, such as those with systems smaller than 3MW, including local businesses with a 100kW system. These small, distributed generators are less sophisticated than large generators and could easily be confused by standby charges and contract requirements.

Q. Do you have a recommendation?

A. Yes, PPL Electric eliminates the provision for including generators that do not qualify for net metering.

Q. If this provision were eliminated, would you support PPL Electric's proposal?

A. Yes.

VIII. Conclusion

Q. What are your recommendations to the Commission?

A. Based on my testimony herein, I recommend:

- that in the future PPL Electric be required to disclose the impacts of distribution base rate increases on a standalone basis not solely a total bill basis,

- that Ms. Martin's conclusion that sales will decline significantly because of the reduction in HDD be rejected as unreasonable and the Commission utilize HTY consumption to set rates,

- that PPL Electric's residential rate design be rejected as unjust and that the Commission design rates to allow for the customer charge to recover all fixed costs,

- that the Commission approve PPL Electric's proposed EV TOU Program modified such that the time frames match up with the residential TOU Program; and

- that the Commission approve PPL Electric's proposed standby charges for large on site generation modified to eliminates the provision for including generators that do not qualify for net metering.

Q. Does this conclude your testimony?

A. Yes. I reserve the right to update or amend my testimony.

Exhibit SEF-1

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 27, 2025
Docket No. R-2025-3057164

OCA VII-32 Please provide the notice provided to PPL Electric customers for this base rate case filing and identify all the distribution channels in which this notice was issued and the respective dates of issuance.

PPL Electric Response The public notice of the rate case filing was provided to customers as follows:

- **News release:** Posted on Sept. 30 to announce the filing of our distribution base rate request.
- **Bill insert:** Included in print bills beginning Sept. 30 and continuing for a full billing cycle, concluding on Oct. 28.
- **Email:** Included in email notification to all paperless billing customers beginning Sept. 30 and continuing for a full billing cycle, concluding on Oct. 28.
- **Start service emails and letters**: Included in start service confirmation emails or separate letters for new customers from Sept. 30 continuing through the entire rate case review period.
- **Print newspaper advertisement:** Placed in media outlets across PPL Electric Utilities' service territory as follows:

Publication Name	**Publication Date**
Allentown Morning Call	10/1
Bloomsburg Press-Enterprise	10/1
Carlisle Sentinel	10/2
Doylestown Intelligencer	10/1
Easton Express-Times	10/1
Harrisburg Patriot News	10/2
Hazleton Standard-Speaker	10/1
LNP (Lancaster Intelligencer)	10/1
Lansdale Reporter/Norristown Times Herald	10/1
Lehighton Times News	10/1
Lock Haven Express	10/1
Milton-Lewisburg Standard-Journal	10/1

Pottsville Republican Herald	10/1
Reading Eagle	10/1
Scranton Times- Tribune	10/1
Wilkes Barre Citizens Voice	10/1
Shamokin News-Item	10/1
Stroudsburg Pocono Record	10/1
Sunbury Daily Item	10/1
Tri County Independent (Wayne Independent)	10/2
Wilkes Barre Times Leader	10/1
Williamsport Sun-Gazette	10/1

See OCA VII-32 Attachment 1.

PPL Electric Utilities

NOTICE OF PROPOSED RATE CHANGE

To Our Customers:

PPL Electric Utilities is filing a request on September 30, 2025 with the Pennsylvania Public Utility Commission (PUC) to increase your electric distribution rates on or after December 1, 2025. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

PPL Electric Utilities has requested an overall annual base rate increase of $356 million per year. If the Company's entire request is approved, the total bill for a residential customer receiving default service from PPL Electric Utilities and using 1,000 kilowatt-hours of electricity would increase from $191.49 to $204.86 per month, or by 6.98 percent.

The total bill for a commercial customer receiving default service from PPL Electric Utilities and using 1,000 kilowatt-hours with a maximum demand of 3 kilowatts would increase from $161.74 to $170.34 per month, or by 5.31 percent.

The total bill for an industrial customer receiving default service from PPL Electric Utilities and using 150,000 kilowatt-hours with a maximum demand of 500 kilowatts would increase from $19,965.77 to $20,480.18 per month, or 2.58 percent.

To find out your customer class or how the requested increase may affect your electric service bill, contact PPL Electric Utilities at 1-800-342-5775 from 8 a.m. to 5 p.m. Monday to Friday. The rates requested by PPL Electric Utilities may be found in Original Tariff-Electric Pa. PUC No. 202. You may examine the material filed with the PUC, which explains the requested increase and the reasons for it. Copies of this material are available on PPL Electric Utilities' Web site at ***pplelectric.com/RateInfo*** and are kept at the Company's office.

Upon request, PPL Electric Utilities will send you the Statement of Reasons for Original Tariff-Electric Pa. PUC No. 202, explaining why the rate increase has been requested.

The state agency that approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The Company must prove that the

(continued on back)

(continued from front)

requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request, or it may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the company and shown above.

There are three ways to challenge a company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before December 1, 2025. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.
2. You can send the PUC a letter telling it why you object to the requested rate increase. Sometimes there is information in these letters that makes the PUC aware of problems with the company's service or management. This information can be helpful when the PUC investigates the rate request. Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.
3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the company's rate increase request, and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and the company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of PPL Electric Utilities.

For more information, call the PUC at 1-800-692-7380. You may leave your name and address so you can be notified of any public input hearings that may be scheduled in this case.

ppl
PPL Electric Utilities

PPL Electric Utilities Corporation
pplelectric.com / 1-800-342-5775

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-9	From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/year, how many residential customers does/did PPL serve? Please explain how PPL arrived at this figure and include citations and/or copies of any and all workpapers used to perform the calculation. Please provide this data in a live Excel spreadsheet.
PPL Electric Response	CAUSE-PA-I-9 Attachment 1. PPL Electric considers active residential accounts as accounts that PPL Electric provided electric service to on or after the last day of the month.

year_mo	Residential Customer Count as of last day of the month
2023-01	1,284,820
2023-02	1,281,706
2023-03	1,279,384
2023-04	1,281,230
2023-05	1,281,097
2023-06	1,282,348
2023-07	1,282,893
2023-08	1,282,502
2023-09	1,283,666
2023-10	1,282,267
2023-11	1,283,122
2023-12	1,284,550

* Customers served are active residential accounts that PPL Electric provided electric service on or after the last day of the month.

year_mo	Residential Customer Count as of last day of the month
2024-01	1,283,979
2024-02	1,284,385
2024-03	1,286,535
2024-04	1,285,663
2024-05	1,286,392
2024-06	1,287,966
2024-07	1,286,005
2024-08	1,288,461
2024-09	1,286,994
2024-10	1,287,416
2024-11	1,289,480
2024-12	1,289,411

* Customers served are active residential accounts that PPL Electric provided electric service on or after the last day of the month.

year_mo	Residential Customer Count as of last day of the month
2025-01	1,290,343
2025-02	1,290,924
2025-03	1,291,041
2025-04	1,291,640
2025-05	1,292,672
2025-06	1,291,187
2025-07	1,291,361
2025-08	1,293,176
2025-09	1,290,755

* Customers served are active residential accounts that PPL Electric provided electric service on or after the last day of the month.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-7	From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/year, how many of PPL's customers were/are categorized as confirmed low income? If PPL uses multiple definitions of the term "confirmed low income", as identified in CAUSE-PA 1-6, please separately provide the data requested for each definition. Please provide this data in a live Excel spreadsheet.
PPL Electric Response	See CAUSE-PA I-7 Attachment 1.

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CAUSE-PA I-7 Attachment 1 - 2023
Page 1 of 1

	Column B	Column C	Column D	Column E
Year_Mo	Low Income Customer Count	LIHEAP	OnTrack	Level One
2023-07	228,760	32,362	68,896	219,780
2023-08	227,555	24,180	70,219	219,877
2023-09	228,597	23,750	71,654	221,091
2023-10	229,447	24,275	73,898	221,772
2023-11	230,944	25,390	75,035	223,024
2023-12	233,582	28,151	75,483	225,221

Low Income Customer Count	Total # of unique customer accounts that are identified as confirmed low income
LIHEAP	Total # of customers that received a LIHEAP in the rolling twelve months
OnTrack	Total # of customers enrolled in PPL Electric's CAP plan
Level 1	Total # of customers that have self reported Income Level 1

* Note: A single customer can be in column C,D, and E in the same period. Column B represents the unique customer counts that are in at least 1 of column(s) C,D, and/or E.

Year_Mo	Low Income Customer Count	LIHEAP	OnTrack	Level One
2024-01	236,606	30,436	76,223	227,931
2024-02	238,578	26,062	76,181	230,642
2024-03	240,296	26,278	76,009	232,383
2024-04	240,092	27,926	76,432	232,117
2024-05	239,692	26,849	76,755	231,966
2024-06	238,935	25,915	77,030	231,314
2024-07	238,029	25,025	77,350	230,566
2024-08	238,842	24,539	76,139	231,448
2024-09	238,784	24,071	73,861	231,592
2024-10	238,523	21,216	71,866	231,849
2024-11	238,742	21,043	70,291	232,197
2024-12	240,255	22,998	65,802	233,556

Year_Mo	Low Income Customer Count	LIHEAP	OnTrack	Level One
2025-01	243,437	23,491	64,380	236,865
2025-02	247,008	24,166	65,552	240,507
2025-03	249,764	25,556	67,067	243,237
2025-04	249,775	25,817	68,949	243,324
2025-05	248,719	25,694	69,903	242,392
2025-06	247,795	25,161	70,628	241,686
2025-07	247,897	24,600	71,155	242,031
2025-08	248,738	24,280	71,867	242,985
2025-09	249,033	23,829	72,425	243,420

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-11	As of the most recent available date, how many estimated low income customers reside within PPL's service territory? Please explain how PPL arrived at its estimated figures and include citation and/or copies of all workpapers used to perform the estimation.
PPL Electric Response	See CAUSE-PA I-11 Attachment 1. The Company filed its most recent LIURP needs assessment on April 30, 2025, which included the estimated number of low income customers in the Company's service territory. PPL Electric's estimated low income customer count is 347,822.

PPL Electric Utilities LIURP Needs Assessment		
1. Estimated number of low-income households between 0%-150% of the FPIG	347,822	Confirmed Low Income and Experian estimated customers that all below 150% of poverty.
2. Confirmed number of low-income households between 0%-150% of the FPIG	215,699	Customer received LIHEAP, participated in OnTrack, or reported level 1 income to the Company.
3. Number of confirmed low-income customers with usage above 6,000 kWh	157,868	
3a. Received WRAP in the past 5 years	14,936	
3b. Have less than 9 months of usage history	6,838	
3c. Have been deferred due to health and safety issues	NA	The Company is not able to report this data.
3d. Are renters	39,344	
4. Number of OnTrack customers with annual usage at or above 18,000 kWh	16,545	
4a. Received WRAP in the past 5 years	5,984	
4b. Have less than 9 months of usage history	142	
4c. Have been deferred due to health and safety issues	NA	The Company is not able to report this data.
4d. Are Renters	4,691	
5. The percentage of renters projected to be ineligible due to landlord refusal to participate	NA	Customers that do not have landlord consent are provided baseload measures. The customer is not refused WRAP services.
6. The percentage of customers projected to drop-out, including the factors used to determ	20%	The Company divided the number of unresponsive customers by the total number of jobs created.
7. Entire pool of eligible customers	157,868	
7a. Received WRAP/Act 129	14,936	
Subtotal	142,932	
7b. Have less than 9 months of usage history	6,838	
Subtotal	136,094	
7b. Dropout rate (20%)	27,219	
Remaining eligible customers	**108,875**	
8. Cost to serve calculation		
8a. Percentage of Heating jobs completed in 2024	45%	
8b. Percentage of Non-heating jobs completed in 2024	55%	
8c. Percentage applied to remaining eligible customers (heat)	49,410	
8d. Percentage applied to remaining eligible customers (non-heat)	59,465	
8e. Average cost of heating jobs in 2024	$5,012	2024 Method 2 cost as reported in LIURP Data Request
8f. Subtotal to serve projected heating customers	$247,640,926	
8g. Combined average cost of baseload and water heating jobs in 2024	$3,579	2024 Method 2 cost as reported in LIURP Data Request
8h. Subtotal to serve projected non heating customers	$212,826,659	
Total projected cost to serve remaining eligible pool of customers	**$460,467,585**	

As filed on April 30th 2025

PPL Electric Utilities Corporation
Response to the Set IX Data Requests of the
Office of Consumer Advocate (OCA)
Dated November 10, 2025
Docket No. R-2025-3057164

OCA IX-36

Please provide any documents or reports which estimate customers per mile of conductors for major cities served by PPL and rural areas served by PPL.

PPL Electric Response

PPL Electric utilizes the guidance in EEI's annual reliability surveys for categorizing circuits into Rural, Suburban, and Urban categories. The guidance is as follows:

Rural – 1 to 50 customers per mile
Suburban – 51 to 149 customers per mile
Urban – 150 or greater customers per mile

Using this criteria, the PPL Electric system is broken up as follows:
Rural – 82.0%
Suburban – 17.5%
Urban – 0.4%

In addition, the Company also has several Low-Tension Networks ("LTNs") in major cities within the service territory. These redundant electrical networks are not set up like traditional distribution circuits and therefore do not fit into the categorization above. These networks have an average of 4,365 customers per network in small, densely populated urban areas across the service territory.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-20 For each month from July 1, 2023, to date, please provide:

a) Mean and Median usage for residential customers separated by rate class (heating vs non-heating);
b) Mean and Median usage for Confirmed Low Income Customers, separated by rate class;
c) Mean and Median usage for CAP customers, separated by rate class;
d) Mean and Median usage for Confirmed Low Income customers not enrolled in CAP separated by rate class.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response See CAUSE-PA I-20 Attachment 1.

CAUSE-PA 1-20: a) Mean and Median usage for residential customers separated by rate class (heating vs non-heating)

year_mo	heat_type	cust_count	mean_usag	median_usage
2023-07	ELECTRIC	506,876	868.84	753.00
2023-07	NON-ELECTRIC	795,970	839.51	714.00
2023-08	ELECTRIC	509,022	921.37	813.00
2023-08	NON-ELECTRIC	796,921	928.57	812.00
2023-09	ELECTRIC	508,252	872.29	764.00
2023-09	NON-ELECTRIC	794,669	860.16	744.00
2023-10	ELECTRIC	508,960	740.54	653.00
2023-10	NON-ELECTRIC	794,420	651.31	550.00
2023-11	ELECTRIC	508,806	863.24	766.00
2023-11	NON-ELECTRIC	792,896	608.00	503.00
2023-12	ELECTRIC	508,953	1,426.53	1,259.00
2023-12	NON-ELECTRIC	791,597	802.69	624.00
2024-01	ELECTRIC	509,534	1,770.65	1,562.00
2024-01	NON-ELECTRIC	790,949	926.08	707.00
2024-02	ELECTRIC	509,645	1,613.77	1,419.00
2024-02	NON-ELECTRIC	790,036	790.14	585.00
2024-03	ELECTRIC	511,180	1,390.11	1,211.00
2024-03	NON-ELECTRIC	791,020	733.68	558.00
2024-04	ELECTRIC	514,151	1,153.79	1,012.00
2024-04	NON-ELECTRIC	792,844	677.06	534.00
2024-05	ELECTRIC	514,706	797.63	711.00
2024-05	NON-ELECTRIC	792,763	598.47	500.00
2024-06	ELECTRIC	515,299	802.82	705.00
2024-06	NON-ELECTRIC	792,183	743.32	630.00
2024-07	ELECTRIC	517,012	987.96	875.00
2024-07	NON-ELECTRIC	792,757	1,014.54	890.00
2024-08	ELECTRIC	517,403	954.06	846.00
2024-08	NON-ELECTRIC	791,854	980.55	861.00

2024-09	ELECTRIC	517,084	820.14	718.00
2024-09	NON-ELECTRIC	790,646	796.74	683.00
2024-10	ELECTRIC	517,703	698.54	616.00
2024-10	NON-ELECTRIC	790,039	620.79	525.00
2024-11	ELECTRIC	517,591	794.90	708.00
2024-11	NON-ELECTRIC	788,397	586.25	486.00
2024-12	ELECTRIC	518,642	1,412.20	1,216.00
2024-12	NON-ELECTRIC	788,180	796.68	616.00
2025-01	ELECTRIC	518,962	1,982.21	1,743.00
2025-01	NON-ELECTRIC	786,649	963.85	711.00
2025-02	ELECTRIC	519,606	2,075.85	1,831.00
2025-02	NON-ELECTRIC	786,047	944.88	667.00
2025-03	ELECTRIC	521,548	1,512.65	1,295.00
2025-03	NON-ELECTRIC	786,793	756.30	553.00
2025-04	ELECTRIC	523,300	1,064.78	932.00
2025-04	NON-ELECTRIC	787,613	642.71	507.00
2025-05	ELECTRIC	525,159	799.94	702.00
2025-05	NON-ELECTRIC	788,004	604.99	501.00
2025-06	ELECTRIC	525,973	766.53	674.00
2025-06	NON-ELECTRIC	787,784	669.58	562.00
2025-07	ELECTRIC	526,393	975.14	862.00
2025-07	NON-ELECTRIC	787,119	997.27	875.00
2025-08	ELECTRIC	527,622	951.29	842.00
2025-08	NON-ELECTRIC	786,779	984.63	867.00
2025-09	ELECTRIC	527,241	787.96	684.00
2025-09	NON-ELECTRIC	785,378	763.26	649.00

CAUSE-PA 1-20: b) Mean and Median usage for Confirmed Low Income Customers, separated by rate class

year_mo	heat_type	cust_count	mean_usag	median_usage
2023-07	ELECTRIC	101,554	937.86	816.00
2023-07	NON-ELEC	131,310	943.38	826.00
2023-08	ELECTRIC	101,051	985.70	869.00
2023-08	NON-ELEC	131,607	1,033.70	921.00
2023-09	ELECTRIC	100,740	930.88	821.00
2023-09	NON-ELEC	131,938	955.76	848.00
2023-10	ELECTRIC	101,263	829.74	733.00
2023-10	NON-ELEC	132,790	750.82	655.00
2023-11	ELECTRIC	101,618	1,027.15	898.00
2023-11	NON-ELEC	133,174	746.20	629.00
2023-12	ELECTRIC	102,706	1,730.45	1,512.00
2023-12	NON-ELEC	133,839	1,027.51	806.00
2024-01	ELECTRIC	104,572	2,127.68	1,865.00
2024-01	NON-ELEC	135,029	1,184.25	911.00
2024-02	ELECTRIC	105,720	1,954.29	1,716.00
2024-02	NON-ELEC	135,830	1,034.10	774.00
2024-03	ELECTRIC	106,879	1,700.84	1,473.00
2024-03	NON-ELEC	136,634	957.09	733.00
2024-04	ELECTRIC	108,112	1,405.80	1,220.00
2024-04	NON-ELEC	137,527	863.37	688.00
2024-05	ELECTRIC	107,435	930.95	823.00
2024-05	NON-ELEC	136,931	714.71	617.00
2024-06	ELECTRIC	106,917	879.77	780.00
2024-06	NON-ELEC	136,458	838.99	740.00
2024-07	ELECTRIC	106,893	1,059.41	939.00
2024-07	NON-ELEC	136,775	1,122.30	1,007.00
2024-08	ELECTRIC	106,367	1,032.12	916.00
2024-08	NON-ELEC	136,689	1,100.77	986.00

2024-09	ELECTRIC	106,429	893.31	790.00
2024-09	NON-ELEC	136,967	902.92	801.00
2024-10	ELECTRIC	105,979	787.51	700.00
2024-10	NON-ELEC	136,890	719.00	632.00
2024-11	ELECTRIC	105,550	947.07	833.00
2024-11	NON-ELEC	136,427	721.84	616.00
2024-12	ELECTRIC	106,691	1,710.66	1,466.00
2024-12	NON-ELEC	136,757	1,023.85	802.00
2025-01	ELECTRIC	108,747	2,368.69	2,085.00
2025-01	NON-ELEC	137,541	1,251.27	937.00
2025-02	ELECTRIC	111,159	2,483.83	2,205.00
2025-02	NON-ELEC	138,691	1,250.16	907.00
2025-03	ELECTRIC	113,421	1,834.20	1,578.00
2025-03	NON-ELEC	140,087	997.30	743.00
2025-04	ELECTRIC	114,294	1,296.09	1,127.00
2025-04	NON-ELEC	140,552	820.72	660.00
2025-05	ELECTRIC	113,867	934.98	820.00
2025-05	NON-ELEC	139,948	725.46	621.00
2025-06	ELECTRIC	113,258	857.14	758.00
2025-06	NON-ELEC	139,425	768.49	672.00
2025-07	ELECTRIC	113,096	1,058.08	936.00
2025-07	NON-ELEC	139,528	1,117.72	1,000.00
2025-08	ELECTRIC	113,246	1,036.17	917.00
2025-08	NON-ELEC	139,960	1,110.43	995.00
2025-09	ELECTRIC	113,530	867.07	761.00
2025-09	NON-ELEC	140,302	869.60	765.00

CAUSE-PA 1-20: c) Mean and Median usage for CAP customers, separated by rate class

year_mo	heat_type	cust_count	mean_usag	median_usage
2023-07	ELECTRIC	33,967	941.88	828.00
2023-07	NON-ELEC	34,930	960.49	852.00
2023-08	ELECTRIC	34,297	987.82	876.00
2023-08	NON-ELEC	35,923	1,051.81	946.00
2023-09	ELECTRIC	34,604	930.05	826.00
2023-09	NON-ELEC	37,051	965.63	871.00
2023-10	ELECTRIC	35,383	876.97	771.00
2023-10	NON-ELEC	38,516	790.72	698.00
2023-11	ELECTRIC	35,693	1,130.67	979.00
2023-11	NON-ELEC	39,343	800.43	679.00
2023-12	ELECTRIC	35,864	1,925.95	1,690.00
2023-12	NON-ELEC	39,624	1,105.11	869.00
2024-01	ELECTRIC	36,352	2,365.86	2,081.00
2024-01	NON-ELEC	39,873	1,266.33	977.00
2024-02	ELECTRIC	36,448	2,174.07	1,931.00
2024-02	NON-ELEC	39,734	1,111.37	840.00
2024-03	ELECTRIC	36,509	1,900.63	1,666.00
2024-03	NON-ELEC	39,501	1,033.75	796.00
2024-04	ELECTRIC	36,804	1,583.35	1,384.00
2024-04	NON-ELEC	39,631	936.00	752.00
2024-05	ELECTRIC	36,966	1,017.28	901.00
2024-05	NON-ELEC	39,792	764.83	669.00
2024-06	ELECTRIC	37,021	906.71	805.00
2024-06	NON-ELEC	40,011	872.18	783.00
2024-07	ELECTRIC	36,961	1,059.90	942.00
2024-07	NON-ELEC	40,394	1,144.30	1,036.50
2024-08	ELECTRIC	36,255	1,022.26	909.00
2024-08	NON-ELEC	39,891	1,111.41	1,007.00

2024-09	ELECTRIC	35,243	894.84	791.00
2024-09	NON-ELEC	38,619	917.59	826.00
2024-10	ELECTRIC	34,375	807.36	717.00
2024-10	NON-ELEC	37,494	743.15	662.00
2024-11	ELECTRIC	33,705	1,029.25	904.00
2024-11	NON-ELEC	36,590	765.64	656.00
2024-12	ELECTRIC	32,103	1,893.02	1,629.00
2024-12	NON-ELEC	33,699	1,085.65	850.00
2025-01	ELECTRIC	31,702	2,612.99	2,317.00
2025-01	NON-ELEC	32,679	1,315.00	993.00
2025-02	ELECTRIC	32,464	2,752.22	2,475.00
2025-02	NON-ELEC	33,089	1,318.18	968.00
2025-03	ELECTRIC	33,357	2,057.20	1,797.00
2025-03	NON-ELEC	33,711	1,063.60	800.00
2025-04	ELECTRIC	34,466	1,462.31	1,281.00
2025-04	NON-ELEC	34,485	881.12	712.00
2025-05	ELECTRIC	34,976	1,017.60	892.00
2025-05	NON-ELEC	34,928	766.59	660.00
2025-06	ELECTRIC	35,290	894.92	792.00
2025-06	NON-ELEC	35,340	795.89	705.00
2025-07	ELECTRIC	35,419	1,053.78	933.00
2025-07	NON-ELEC	35,737	1,125.24	1,017.00
2025-08	ELECTRIC	35,694	1,028.16	913.00
2025-08	NON-ELEC	36,174	1,116.30	1,007.00
2025-09	ELECTRIC	35,808	875.05	772.00
2025-09	NON-ELEC	36,619	884.69	788.00

CAUSE-PA 1-20: d) Mean and Median usage for Confirmed Low Income customers not enrolled in CAP separated by rate class

year_mo	heat_type	cust_count	mean_usag	median_usage
2023-07	ELECTRIC	67,587	935.85	809.00
2023-07	NON-ELEC	96,380	937.17	816.00
2023-08	ELECTRIC	66,754	984.61	866.00
2023-08	NON-ELEC	95,684	1,026.91	911.00
2023-09	ELECTRIC	66,136	931.31	817.00
2023-09	NON-ELEC	94,887	951.91	838.00
2023-10	ELECTRIC	65,880	804.37	711.00
2023-10	NON-ELEC	94,274	734.52	637.00
2023-11	ELECTRIC	65,925	971.11	852.00
2023-11	NON-ELEC	93,831	723.45	609.00
2023-12	ELECTRIC	66,842	1,625.55	1,421.00
2023-12	NON-ELEC	94,215	994.88	782.00
2024-01	ELECTRIC	68,220	2,000.76	1,753.00
2024-01	NON-ELEC	95,156	1,149.86	885.00
2024-02	ELECTRIC	69,272	1,838.66	1,609.00
2024-02	NON-ELEC	96,096	1,002.15	749.00
2024-03	ELECTRIC	70,370	1,597.19	1,384.00
2024-03	NON-ELEC	97,133	925.91	708.00
2024-04	ELECTRIC	71,308	1,314.16	1,142.00
2024-04	NON-ELEC	97,896	833.97	666.00
2024-05	ELECTRIC	70,469	885.66	784.00
2024-05	NON-ELEC	97,139	694.18	596.00
2024-06	ELECTRIC	69,896	865.50	766.00
2024-06	NON-ELEC	96,447	825.23	722.00
2024-07	ELECTRIC	69,932	1,059.15	937.00
2024-07	NON-ELEC	96,381	1,113.08	994.00
2024-08	ELECTRIC	70,112	1,037.21	920.00
2024-08	NON-ELEC	96,798	1,096.39	977.00

2024-09	ELECTRIC	71,186	892.56	789.00
2024-09	NON-ELEC	98,348	897.16	790.00
2024-10	ELECTRIC	71,604	777.98	690.00
2024-10	NON-ELEC	99,396	709.89	620.00
2024-11	ELECTRIC	71,845	908.51	800.00
2024-11	NON-ELEC	99,837	705.79	601.00
2024-12	ELECTRIC	74,588	1,632.18	1,399.00
2024-12	NON-ELEC	103,058	1,003.64	787.00
2025-01	ELECTRIC	77,045	2,268.16	1,995.00
2025-01	NON-ELEC	104,862	1,231.41	921.00
2025-02	ELECTRIC	78,695	2,373.11	2,100.00
2025-02	NON-ELEC	105,602	1,228.85	888.00
2025-03	ELECTRIC	80,064	1,741.29	1,491.00
2025-03	NON-ELEC	106,376	976.30	726.00
2025-04	ELECTRIC	79,828	1,224.32	1,064.00
2025-04	NON-ELEC	106,067	801.09	643.00
2025-05	ELECTRIC	78,891	898.35	789.00
2025-05	NON-ELEC	105,020	711.78	608.00
2025-06	ELECTRIC	77,968	840.04	741.00
2025-06	NON-ELEC	104,085	759.19	661.00
2025-07	ELECTRIC	77,677	1,060.04	938.00
2025-07	NON-ELEC	103,791	1,115.13	994.00
2025-08	ELECTRIC	77,552	1,039.86	919.00
2025-08	NON-ELEC	103,786	1,108.38	991.00
2025-09	ELECTRIC	77,722	863.39	757.00
2025-09	NON-ELEC	103,683	864.27	757.00

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-21

For each month from July 1, 2023, to date, please provide the average customer bill in dollars for PPL customers, for each of the following customer segments consistent with the response to CAUSE-PA 1-20:

a) Residential customers with Mean and Median usage levels for residential customers, separated by heating vs non-heating (baseload);
b) Confirmed Low Income Customers with Mean and Median usage for Confirmed Low Income Customers, separated by heating vs non-heating (baseload);
c) CAP customers with Mean and Median usage for CAP customers, separated by heating vs non-heating (baseload);
d) Confirmed Low Income Non-CAP customers with Mean and Median usage for Confirmed Low Income customers not enrolled in CAP separated by heating vs non-heating (baseload).

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA I-21 Attachment 1.

CAUSE-PA 1-21: a) Residential customers with Mean and Median usage levels for residential customers, separated by heating vs non- heating (baseload)

year_mo	heat_type	cust_count	mean_usage	median_usage	mean_bill	median_bill
2023-07	ELECTRIC	506,876	868.84	753.00	$ 165.59	$ 144.47
2023-07	NON-ELEC	795,970	839.51	714.00	$ 161.14	$ 138.63
2023-08	ELECTRIC	509,022	921.37	813.00	$ 174.42	$ 154.64
2023-08	NON-ELEC	796,921	928.57	812.00	$ 176.40	$ 155.27
2023-09	ELECTRIC	508,252	872.29	764.00	$ 167.92	$ 148.28
2023-09	NON-ELEC	794,669	860.16	744.00	$ 166.49	$ 145.54
2023-10	ELECTRIC	508,960	740.54	653.00	$ 144.37	$ 128.30
2023-10	NON-ELEC	794,420	651.31	550.00	$ 129.40	$ 111.65
2023-11	ELECTRIC	508,806	863.24	766.00	$ 164.98	$ 146.88
2023-11	NON-ELEC	792,896	608.00	503.00	$ 121.68	$ 103.26
2023-12	ELECTRIC	508,953	1,426.53	1,259.00	$ 256.20	$ 226.09
2023-12	NON-ELEC	791,597	802.69	624.00	$ 152.52	$ 122.31
2024-01	ELECTRIC	509,534	1,770.65	1,562.00	$ 304.12	$ 267.80
2024-01	NON-ELEC	790,949	926.08	707.00	$ 168.63	$ 132.53
2024-02	ELECTRIC	509,645	1,613.77	1,419.00	$ 275.19	$ 241.33
2024-02	NON-ELEC	790,036	790.14	585.00	$ 144.74	$ 111.40
2024-03	ELECTRIC	511,180	1,390.11	1,211.00	$ 239.45	$ 208.48
2024-03	NON-ELEC	791,020	733.68	558.00	$ 135.63	$ 106.99
2024-04	ELECTRIC	514,151	1,153.79	1,012.00	$ 202.02	$ 177.51
2024-04	NON-ELEC	792,844	677.06	534.00	$ 126.45	$ 103.26
2024-05	ELECTRIC	514,706	797.63	711.00	$ 145.11	$ 130.10
2024-05	NON-ELEC	792,763	598.47	500.00	$ 113.77	$ 97.56
2024-06	ELECTRIC	515,299	802.82	705.00	$ 144.08	$ 127.96
2024-06	NON-ELEC	792,183	743.32	630.00	$ 135.13	$ 116.70
2024-07	ELECTRIC	517,012	987.96	875.00	$ 170.16	$ 151.57
2024-07	NON-ELEC	792,757	1,014.54	890.00	$ 175.05	$ 154.24
2024-08	ELECTRIC	517,403	954.06	846.00	$ 164.81	$ 146.83
2024-08	NON-ELEC	791,854	980.55	861.00	$ 169.46	$ 149.53

2024-09	ELECTRIC	517,084	820.14	718.00	$	143.62	$	126.87
2024-09	NON-ELEC	790,646	796.74	683.00	$	140.41	$	122.01
2024-10	ELECTRIC	517,703	698.54	616.00	$	124.74	$	111.08
2024-10	NON-ELEC	790,039	620.79	525.00	$	113.03	$	97.58
2024-11	ELECTRIC	517,591	794.90	708.00	$	139.49	$	124.76
2024-11	NON-ELEC	788,397	586.25	486.00	$	107.63	$	91.66
2024-12	ELECTRIC	518,642	1,412.20	1,216.00	$	236.39	$	203.79
2024-12	NON-ELEC	788,180	796.68	616.00	$	141.68	$	112.98
2025-01	ELECTRIC	518,962	1,982.21	1,743.00	$	332.46	$	291.28
2025-01	NON-ELEC	786,649	963.85	711.00	$	171.70	$	130.77
2025-02	ELECTRIC	519,606	2,075.85	1,831.00	$	351.08	$	308.60
2025-02	NON-ELEC	786,047	944.88	667.00	$	170.39	$	125.08
2025-03	ELECTRIC	521,548	1,512.65	1,295.00	$	262.25	$	225.25
2025-03	NON-ELEC	786,793	756.30	553.00	$	140.76	$	107.41
2025-04	ELECTRIC	523,300	1,064.78	932.00	$	191.62	$	168.36
2025-04	NON-ELEC	787,613	642.71	507.00	$	123.27	$	100.51
2025-05	ELECTRIC	525,159	799.94	702.00	$	149.27	$	132.14
2025-05	NON-ELEC	788,004	604.99	501.00	$	117.45	$	99.68
2025-06	ELECTRIC	525,973	766.53	674.00	$	148.73	$	131.58
2025-06	NON-ELEC	787,784	669.58	562.00	$	132.59	$	113.42
2025-07	ELECTRIC	526,393	975.14	862.00	$	191.67	$	170.42
2025-07	NON-ELEC	787,119	997.27	875.00	$	196.59	$	173.47
2025-08	ELECTRIC	527,622	951.29	842.00	$	188.23	$	167.38
2025-08	NON-ELEC	786,779	984.63	867.00	$	194.89	$	172.43
2025-09	ELECTRIC	527,241	787.96	684.00	$	159.43	$	139.87
2025-09	NON-ELEC	785,378	763.26	649.00	$	155.31	$	134.07

CAUSE-PA 1-21: b) Confirmed Low Income Customers with Mean and Median usage for Confirmed Low Income Customers, separated by hea (baseload) separated by heating vs non- heating (baseload)

year_mo	heat_type	cust_count	mean_usage	median_usage	mean_bill	median_bill
2023-07	ELECTRIC	101,554	937.86	816.00	$ 180.24	$ 157.81
2023-07	NON-ELEC	131,310	943.38	826.00	$ 181.61	$ 160.14
2023-08	ELECTRIC	101,051	985.70	869.00	$ 187.61	$ 166.60
2023-08	NON-ELEC	131,607	1,033.70	921.00	$ 196.73	$ 175.92
2023-09	ELECTRIC	100,740	930.88	821.00	$ 180.99	$ 160.72
2023-09	NON-ELEC	131,938	955.76	848.00	$ 186.38	$ 166.31
2023-10	ELECTRIC	101,263	829.74	733.00	$ 161.71	$ 143.69
2023-10	NON-ELEC	132,790	750.82	655.00	$ 148.86	$ 131.53
2023-11	ELECTRIC	101,618	1,027.15	898.00	$ 195.47	$ 171.65
2023-11	NON-ELEC	133,174	746.20	629.00	$ 147.95	$ 127.11
2023-12	ELECTRIC	102,706	1,730.45	1,512.00	$ 309.26	$ 270.49
2023-12	NON-ELEC	133,839	1,027.51	806.00	$ 192.70	$ 154.99
2024-01	ELECTRIC	104,572	2,127.68	1,865.00	$ 363.71	$ 318.56
2024-01	NON-ELEC	135,029	1,184.25	911.00	$ 213.19	$ 168.07
2024-02	ELECTRIC	105,720	1,954.29	1,716.00	$ 332.08	$ 291.50
2024-02	NON-ELEC	135,830	1,034.10	774.00	$ 186.80	$ 144.29
2024-03	ELECTRIC	106,879	1,700.84	1,473.00	$ 291.61	$ 253.10
2024-03	NON-ELEC	136,634	957.09	733.00	$ 174.14	$ 137.13
2024-04	ELECTRIC	108,112	1,405.80	1,220.00	$ 244.42	$ 212.80
2024-04	NON-ELEC	137,527	863.37	688.00	$ 158.71	$ 130.07
2024-05	ELECTRIC	107,435	930.95	823.00	$ 167.94	$ 149.49
2024-05	NON-ELEC	136,931	714.71	617.00	$ 134.32	$ 117.76
2024-06	ELECTRIC	106,917	879.77	780.00	$ 157.02	$ 140.44
2024-06	NON-ELEC	136,458	838.99	740.00	$ 151.39	$ 134.93
2024-07	ELECTRIC	106,893	1,059.41	939.00	$ 180.69	$ 161.03
2024-07	NON-ELEC	136,775	1,122.30	1,007.00	$ 191.61	$ 172.35

2024-08	ELECTRIC	106,367	1,032.12	916.00	$	176.13	$	157.01
2024-08	NON-ELEC	136,689	1,100.77	986.00	$	187.98	$	169.07
2024-09	ELECTRIC	106,429	893.31	790.00	$	154.97	$	138.07
2024-09	NON-ELEC	136,967	902.92	801.00	$	157.49	$	140.54
2024-10	ELECTRIC	105,979	787.51	700.00	$	138.57	$	123.89
2024-10	NON-ELEC	136,890	719.00	632.00	$	129.07	$	114.78
2024-11	ELECTRIC	105,550	947.07	833.00	$	162.93	$	144.54
2024-11	NON-ELEC	136,427	721.84	616.00	$	129.51	$	112.40
2024-12	ELECTRIC	106,691	1,710.66	1,466.00	$	282.40	$	242.49
2024-12	NON-ELEC	136,757	1,023.85	802.00	$	177.92	$	142.97
2025-01	ELECTRIC	108,747	2,368.69	2,085.00	$	395.34	$	347.12
2025-01	NON-ELEC	137,541	1,251.27	937.00	$	219.79	$	169.28
2025-02	ELECTRIC	111,159	2,483.83	2,205.00	$	418.73	$	370.45
2025-02	NON-ELEC	138,691	1,250.16	907.00	$	222.10	$	165.56
2025-03	ELECTRIC	113,421	1,834.20	1,578.00	$	316.21	$	273.14
2025-03	NON-ELEC	140,087	997.30	743.00	$	182.27	$	140.31
2025-04	ELECTRIC	114,294	1,296.09	1,127.00	$	230.42	$	201.45
2025-04	NON-ELEC	140,552	820.72	660.00	$	154.16	$	127.22
2025-05	ELECTRIC	113,867	934.98	820.00	$	171.72	$	152.12
2025-05	NON-ELEC	139,948	725.46	621.00	$	138.40	$	120.49
2025-06	ELECTRIC	113,258	857.14	758.00	$	165.16	$	146.93
2025-06	NON-ELEC	139,425	768.49	672.00	$	151.01	$	133.29
2025-07	ELECTRIC	113,096	1,058.08	936.00	$	208.41	$	185.57
2025-07	NON-ELEC	139,528	1,117.72	1,000.00	$	220.37	$	198.04
2025-08	ELECTRIC	113,246	1,036.17	917.00	$	205.10	$	182.33
2025-08	NON-ELEC	139,960	1,110.43	995.00	$	219.49	$	197.37
2025-09	ELECTRIC	113,530	867.07	761.00	$	175.34	$	155.57
2025-09	NON-ELEC	140,302	869.60	765.00	$	176.58	$	156.99

ıting vs non-heating

CAUSE-PA 1-21: c) CAP customers with Mean and Median usage for CAP customers, separated by heatin
(baseload)

year_mo	heat_type	cust_count	mean_usage	median_usage	mean_bill	median_bill
2023-07	ELECTRIC	33,967	941.88	828.00	$ 173.63	$ 154.31
2023-07	NON-ELEC	34,930	960.49	852.00	$ 176.57	$ 158.29
2023-08	ELECTRIC	34,297	987.82	876.00	$ 182.74	$ 163.78
2023-08	NON-ELEC	35,923	1,051.81	946.00	$ 193.53	$ 175.29
2023-09	ELECTRIC	34,604	930.05	826.00	$ 177.26	$ 158.81
2023-09	NON-ELEC	37,051	965.63	871.00	$ 184.33	$ 166.81
2023-10	ELECTRIC	35,383	876.97	771.00	$ 165.94	$ 147.57
2023-10	NON-ELEC	38,516	790.72	698.00	$ 151.22	$ 135.29
2023-11	ELECTRIC	35,693	1,130.67	979.00	$ 209.14	$ 183.16
2023-11	NON-ELEC	39,343	800.43	679.00	$ 152.52	$ 131.69
2023-12	ELECTRIC	35,864	1,925.95	1,690.00	$ 336.78	$ 298.17
2023-12	NON-ELEC	39,624	1,105.11	869.00	$ 199.83	$ 160.68
2024-01	ELECTRIC	36,352	2,365.86	2,081.00	$ 391.46	$ 346.61
2024-01	NON-ELEC	39,873	1,266.33	977.00	$ 216.81	$ 170.79
2024-02	ELECTRIC	36,448	2,174.07	1,931.00	$ 357.86	$ 319.71
2024-02	NON-ELEC	39,734	1,111.37	840.00	$ 190.53	$ 147.88
2024-03	ELECTRIC	36,509	1,900.63	1,666.00	$ 314.84	$ 277.66
2024-03	NON-ELEC	39,501	1,033.75	796.00	$ 178.28	$ 140.73
2024-04	ELECTRIC	36,804	1,583.35	1,384.00	$ 265.12	$ 233.32
2024-04	NON-ELEC	39,631	936.00	752.00	$ 163.29	$ 134.17
2024-05	ELECTRIC	36,966	1,017.28	901.00	$ 176.33	$ 157.92
2024-05	NON-ELEC	39,792	764.83	669.00	$ 136.52	$ 121.21
2024-06	ELECTRIC	37,021	906.71	805.00	$ 155.18	$ 139.60
2024-06	NON-ELEC	40,011	872.18	783.00	$ 149.63	$ 135.88
2024-07	ELECTRIC	36,961	1,059.90	942.00	$ 172.45	$ 155.00
2024-07	NON-ELEC	40,394	1,144.30	1,036.50	$ 184.81	$ 168.97
2024-08	ELECTRIC	36,255	1,022.26	909.00	$ 166.91	$ 149.95
2024-08	NON-ELEC	39,891	1,111.41	1,007.00	$ 179.95	$ 164.51
2024-09	ELECTRIC	35,243	894.84	791.00	$ 147.95	$ 132.74
2024-09	NON-ELEC	38,619	917.59	826.00	$ 151.22	$ 137.47
2024-10	ELECTRIC	34,375	807.36	717.00	$ 135.20	$ 121.69
2024-10	NON-ELEC	37,494	743.15	662.00	$ 125.58	$ 113.60
2024-11	ELECTRIC	33,705	1,029.25	904.00	$ 167.75	$ 149.18
2024-11	NON-ELEC	36,590	765.64	656.00	$ 128.81	$ 112.54
2024-12	ELECTRIC	32,103	1,893.02	1,629.00	$ 300.30	$ 259.68
2024-12	NON-ELEC	33,699	1,085.65	850.00	$ 178.66	$ 142.99
2025-01	ELECTRIC	31,702	2,612.99	2,317.00	$ 422.37	$ 376.12
2025-01	NON-ELEC	32,679	1,315.00	993.00	$ 220.22	$ 169.97
2025-02	ELECTRIC	32,464	2,752.22	2,475.00	$ 448.77	$ 405.01

2025-02	NON-ELEC	33,089	1,318.18	968.00	$	222.91	$	167.77
2025-03	ELECTRIC	33,357	2,057.20	1,797.00	$	340.90	$	299.65
2025-03	NON-ELEC	33,711	1,063.60	800.00	$	183.89	$	142.33
2025-04	ELECTRIC	34,466	1,462.31	1,281.00	$	248.21	$	219.01
2025-04	NON-ELEC	34,485	881.12	712.00	$	156.04	$	129.20
2025-05	ELECTRIC	34,976	1,017.60	892.00	$	177.67	$	157.82
2025-05	NON-ELEC	34,928	766.59	660.00	$	137.78	$	120.80
2025-06	ELECTRIC	35,290	894.92	792.00	$	165.06	$	148.02
2025-06	NON-ELEC	35,340	795.89	705.00	$	148.88	$	133.23
2025-07	ELECTRIC	35,419	1,053.78	933.00	$	202.02	$	180.77
2025-07	NON-ELEC	35,737	1,125.24	1,017.00	$	214.64	$	195.26
2025-08	ELECTRIC	35,694	1,028.16	913.00	$	197.46	$	176.87
2025-08	NON-ELEC	36,174	1,116.30	1,007.00	$	212.83	$	193.42
2025-09	ELECTRIC	35,808	875.05	772.00	$	170.47	$	152.40
2025-09	NON-ELEC	36,619	884.69	788.00	$	172.15	$	155.41

g vs non-heating

CAUSE-PA 1-21: d) Confirmed Low Income Non-CAP customers with Mean and Median usage for Confirmed Low Income customers not enrolled in CAP separated by heating vs non-heating (baseload)

year_mo	heat_type	cust_count	mean_usage	median_usage	mean_bill	median_bill
2023-07	ELECTRIC	67,587	935.85	809.00	$ 183.58	$ 159.47
2023-07	NON-ELEC	96,380	937.17	816.00	$ 183.44	$ 160.89
2023-08	ELECTRIC	66,754	984.61	866.00	$ 190.14	$ 168.05
2023-08	NON-ELEC	95,684	1,026.91	911.00	$ 197.93	$ 176.14
2023-09	ELECTRIC	66,136	931.31	817.00	$ 182.92	$ 161.89
2023-09	NON-ELEC	94,887	951.91	838.00	$ 187.18	$ 166.00
2023-10	ELECTRIC	65,880	804.37	711.00	$ 159.43	$ 141.42
2023-10	NON-ELEC	94,274	734.52	637.00	$ 147.89	$ 130.03
2023-11	ELECTRIC	65,925	971.11	852.00	$ 188.02	$ 165.40
2023-11	NON-ELEC	93,831	723.45	609.00	$ 146.03	$ 125.27
2023-12	ELECTRIC	66,842	1,625.55	######	$ 294.41	$ 256.67
2023-12	NON-ELEC	94,215	994.88	782.00	$ 189.69	$ 152.77
2024-01	ELECTRIC	68,220	2,000.76	######	$ 348.83	$ 304.07
2024-01	NON-ELEC	95,156	1,149.86	885.00	$ 211.67	$ 167.00
2024-02	ELECTRIC	69,272	1,838.66	######	$ 318.45	$ 277.66
2024-02	NON-ELEC	96,096	1,002.15	749.00	$ 185.25	$ 142.93
2024-03	ELECTRIC	70,370	1,597.19	######	$ 279.49	$ 241.05
2024-03	NON-ELEC	97,133	925.91	708.00	$ 172.45	$ 135.85
2024-04	ELECTRIC	71,308	1,314.16	######	$ 233.62	$ 202.86
2024-04	NON-ELEC	97,896	833.97	666.00	$ 156.84	$ 128.52
2024-05	ELECTRIC	70,469	885.66	784.00	$ 163.50	$ 145.28
2024-05	NON-ELEC	97,139	694.18	596.00	$ 133.41	$ 116.20
2024-06	ELECTRIC	69,896	865.50	766.00	$ 158.00	$ 140.92
2024-06	NON-ELEC	96,447	825.23	722.00	$ 152.12	$ 134.40
2024-07	ELECTRIC	69,932	1,059.15	937.00	$ 185.10	$ 164.58
2024-07	NON-ELEC	96,381	1,113.08	994.00	$ 194.48	$ 173.90
2024-08	ELECTRIC	70,112	1,037.21	920.00	$ 180.93	$ 161.19
2024-08	NON-ELEC	96,798	1,096.39	977.00	$ 191.30	$ 171.06
2024-09	ELECTRIC	71,186	892.56	789.00	$ 158.48	$ 141.04
2024-09	NON-ELEC	98,348	897.16	790.00	$ 159.97	$ 141.87
2024-10	ELECTRIC	71,604	777.98	690.00	$ 140.20	$ 124.89
2024-10	NON-ELEC	99,396	709.89	620.00	$ 130.39	$ 115.30
2024-11	ELECTRIC	71,845	908.51	800.00	$ 160.65	$ 142.26
2024-11	NON-ELEC	99,837	705.79	601.00	$ 129.76	$ 112.39
2024-12	ELECTRIC	74,588	1,632.18	######	$ 274.64	$ 235.37
2024-12	NON-ELEC	103,058	1,003.64	787.00	$ 177.67	$ 142.97
2025-01	ELECTRIC	77,045	2,268.16	######	$ 384.15	$ 336.03

2025-01	NON-ELEC	104,862	1,231.41	921.00	$ 219.65	$	169.08
2025-02	ELECTRIC	78,695	2,373.11	######	$ 406.26	$	357.24
2025-02	NON-ELEC	105,602	1,228.85	888.00	$ 221.85	$	164.97
2025-03	ELECTRIC	80,064	1,741.29	######	$ 305.84	$	262.65
2025-03	NON-ELEC	106,376	976.30	726.00	$ 181.75	$	139.84
2025-04	ELECTRIC	79,828	1,224.32	######	$ 222.67	$	194.16
2025-04	NON-ELEC	106,067	801.09	643.00	$ 153.54	$	126.58
2025-05	ELECTRIC	78,891	898.35	789.00	$ 169.06	$	149.55
2025-05	NON-ELEC	105,020	711.78	608.00	$ 138.60	$	120.30
2025-06	ELECTRIC	77,968	840.04	741.00	$ 165.21	$	146.51
2025-06	NON-ELEC	104,085	759.19	661.00	$ 151.74	$	133.31
2025-07	ELECTRIC	77,677	1,060.04	938.00	$ 211.35	$	187.75
2025-07	NON-ELEC	103,791	1,115.13	994.00	$ 222.35	$	199.12
2025-08	ELECTRIC	77,552	1,039.86	919.00	$ 208.64	$	184.75
2025-08	NON-ELEC	103,786	1,108.38	991.00	$ 221.82	$	198.82
2025-09	ELECTRIC	77,722	863.39	757.00	$ 177.61	$	157.10
2025-09	NON-ELEC	103,683	864.27	757.00	$ 178.15	$	157.55

PPL Electric Utilities Corporation
Response to the Set IX Data Requests of the
Office of Consumer Advocate (OCA)
Dated November 10, 2025
Docket No. R-2025-3057164

OCA IX-19

(a) Has the Company analyzed, evaluated, or quantified the impact of increasing the residential customer charge on energy efficiency participation rates, participant bill savings, or program marketing and implementation?

(b) If "yes" summarize the Company's conclusions and provide all such studies.

(c) If "no," did PPL energy efficiency program personnel provide any input on the Company's residential rate design proposal?

PPL Electric Response

a) Participation – Company participation forecasts are limited by the established Act 129 budget caps.

Participant Bill Savings – While an energy efficiency measure may reduce energy consumption, actual bill savings are influenced by a variety of factors, including customer behavior, home and/or building type and condition, supply costs, and energy efficiency measures implemented.

Program Marketing and Implementation – There are no plans to integrate rate request elements into any energy efficiency customer marketing segmentation, campaign, or tactics.

(b) Not applicable.

(c) The Company's Energy Efficiency & Conservation team was consulted where appropriate, including the proposed electric vehicle time of use rate.

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Sustainable Energy Fund (SEF)
Dated December 8, 2025
Docket No. R-2025-3057164

SEF III-1

PPL Electric witness Bethany Johnson states that "…ACOSS would support increases in these monthly fixed customer charges to $42.96 [RS] and 43.05 [GS-1] respectively, given the fixed costs incurred by the Company to provide service" PPL Electric St. No. 5 at 6.

(a) If PPL Electric were to receive the stated flat monthly customer charge, what would the corresponding volumetric distribution rate be for rate class RS and GS-1?

(b) Provide workpapers, analysis, and research relied on to determine the volumetric distribution rates identified in response to subpart (a).

PPL Electric Response

(a) Based on the updated ACOSS provided in response to OCA I-1 Supplemental, the analysis would support monthly fixed customer charges of $44.09 for Rate Schedule RS and $44.54 for Rate Schedule GS-1. Using those amounts for the response to this interrogatory, the amounts are as follows: (1) for RS, the value is $0.02205/kWh; and (2) for GS-1, the value is $3.435/kW.

(b) See SEF III-1 Attachment 1.

Class Cost Allocation Results

	FFTY
Customer	$694,007,646
Energy	$106,448
Demand	$318,424,508
Direct Assignment	
Total	$1,012,538,602

Riders

TCJA	-8.0%	Roll-In
SMR 2	$1.50/Bill	Roll-In
CER	-$0.01/Bill	Roll-In
DSIC	7.5%	Roll-In
ACR 4	$0.00220/kWh	
USR	$0.01111/kWh	
SDER	$0.00184/kWh	Roll-In

GSC-1	$0.09166/kWh
TSC	$0.03324/kWh
MFC	0.0%

Billing Volumes

	HTY	FTY	FFTY
Customer Months	15,596,355	15,672,111	15,742,091
Annual Energy	14,611,786,546	14,367,424,180	14,446,867,822
Annual Demand			

Rate Design

	Current Rates	Current Rates w/o Riders	Proposed Rates w/o Riders	Proposed Rates with Riders	Change	Cost Based Rates
Customer Charge	$15.58/Bill	$14.09/Bill	$17.00/Bill	$17.00/Bill	9.1%	$44.09/Bill
Energy Charge	$0.05049/kWh	$0.03534/kWh	$0.05156/kWh	$0.06487/kWh	45.9%	$0.02205/kWh
Demand Charge						
TCJA	-8.0%	-8.0%				
SMR 2		$1.50/Bill				
CER		-$0.01/Bill				
ACR4		$0.00220/kWh	$0.00220/kWh			
USR		$0.01111/kWh	$0.01111/kWh			
SDER		$0.00184/kWh				
DSIC	7.5%	7.5%				
STAS D	-0.28%	-0.28%				

Proposed Rates

	HTY	FTY	FFTY
Customer Charge	$265,138,035	$266,425,891	$267,615,546
Energy Charge	$753,383,714	$740,784,391	$744,880,505

RATE SCHEDULE: GS-1 SINGLE PHASE GENERAL SERVICE

Class Cost Allocation Results

	FFTY
Customer	$79,224,807
Energy	$13,936
Demand	$33,409,967
Borderline	($136,518)
GS-1 Volunteer Rev.	($1,100,361)
Total	$111,411,831

Riders

TCJA	-8.0%	Roll-In	GSC-1	$0.08956/kWh
SMR 2	$3.03/Bill	Roll-In	TSC	$0.03158/kWh
CER	-$0.01/Bill	Roll-In	MFC	0.00%
DSIC	7.5%	Roll-In		
ACR 4	$0.00166/kWh			
USR				
SDER	$0.00092/kWh			

Billing Volumes

	HTY	FTY	FFTY
Customer Months	1,783,303	1,778,262	1,778,853
Annual Energy	1,916,436,485	1,866,108,102	1,859,181,867
Annual Demand	9,608,372	9,380,888	9,370,565

Rate Design

	Current Rates	Current Rates With Roll-In Riders	Proposed Rates	Change	Cost Based Rates
Customer Charge	$22.00/Bill	$24.93/Bill	$30.00/Bill	20.3%	$44.54/Bill
Energy Charge					
Demand Charge	$4.361/kW	$4.301/kW	$6.195/kW	44.0%	$3.435/kW
TCJA	-8.0%				
SMR 2	$3.03/Bill				
CER	-$0.01/Bill				
ACR 4	$0.00166/kWh	$0.00166/kWh	$0.00166/kWh		
USR					
SDER	$0.00092/kWh				
DSIC	7.5%				
STAS-D	-0.28%				

Proposed Rates

	HTY	FTY	FFTY
Customer Charge	$53,499,078	$53,347,856	$53,365,586
Energy Charge	$0	$0	$0
Demand Charge	$59,523,865	$58,114,602	$58,050,652

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission *et al*,	:	R-2025-3057164 *et al*
v.	:	
PPL Electric Utilities Corporation	:	

Rebuttal Testimony of

John M. Costlow

on behalf of

The Sustainable Energy Fund

Date: January 23, 2025

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I. Introduction

Q. What is your name, and by whom are you employed?

A. John M. Costlow. The PP&L Sustainable Energy Fund ("SEF") employs me as President and Chief Executive Officer. My business address is 4250 Independence Drive, Schnecksville, PA 18078.

Q. Did you previously provide testimony in this proceeding?

A. Yes, I submitted Direct Testimony in this proceeding on behalf of SEF. My Direct Testimony addressed the following issues: The true level of PPL's proposed rate increase; PPL's future weather forecasts; PPL's proposed customer charge rate design and subsidization of low-use customers, PPL's proposed electric vehicle time-of-use program.

Q. What is the purpose of your Rebuttal Testimony?

A. I respond to the testimony of the Coalition on Economic Development ("CEO"), concerning PPL's program for low income customers to reduce energy usage ("LIURP"), known as the WRAP program. CEO St. No. 1, Warabak Direct at 7:1-9:16. I also address the impact of increasing the customer charge on affordability in response to various parties' contentions that the customer charge should not increase.

II. PPL's WRAP Program

Q. Do you believe PPL's WRAP program is adequately funded?

A. No. As cited by CEO witness Warabak PPL Electric exhausted its 2023 and 2024 WRAP budgets.

Q. How many WRAP projects did CEO complete for PPL customers?

A. CEO states that it completed 705 WRAP jobs on behalf of PPL Electric.[1]

Q. How long has it been since PPL Electric's previous rate case?

A. 10 years.

Q. CEO put forth that increasing the LIURP budget by $900,000 annually would result in an additional 300 WRAP jobs throughout the PPL Electric territory. Do you believe this level of funding will be adequate?

A. I do agree that the LIURP budget needs to be increased if the program is to make a meaningful contribution to the 300,000-plus low-income individuals and families. Unfortunately, $900,000 is simply insufficient given the increase in the PPL Electric portion of the bill.

[1] Exhibit SEF-1R (CEO Response to SEF Set I-1).

Q. What do you believe to be an adequate level of funding?

A. I recommend that the LIURP budget be increased at minimum $2 million in year one and increased each following year by an additional 5% until the program has assisted at least 50% of the low-income households or PPL's next base rate increase request.

III. Affordability and Impacts of Increase in Customer Charge

Q. Do you agree with EJA witness Karl Rabago regarding affordability?

A. Yes, I agree with Mr. Rabago that "PPL Electric's proposals will worsen the affordability crisis for hundreds of thousands of its customers."[2] I also agree that "[c]ustomers with high energy burdens are vulnerable to rate and bill volatility"[3]

Q. Do you agree with Mr. Rabago that "[f]ixed charges disproportionately impact low-income customers"[4]?

A. No. Too many experts associate low-income customers with low-usage customers and this is simply not true in the PPL Electric territory. As stated in my direct testimony the usage by low-income customers is higher than that of the total set of customers.

[2] EJA St. No. 1, Direct Testimony of Karl Rabago at 14.
[3] *Id.* at 13.
[44] *Id.* at 40.

Q. Do customers already conserve?

A. In the United States we started heavily promoting conservation of energy back in 1977 with Jimmy Carter's message to put on a sweater and turn down the thermostat. After almost 50 years conservation is common knowledge and those desiring to conserve are already doing so. In fact, if PPL Electric's educational efforts through the Act 129 EE&C plan had been successful, the efforts should have reinforced conservation since 2009. If not, then PPL Electric's efforts toward conservation education and related expenses need carefully examined. Raising the fixed charge will provide electric heat customers with the relief they need now without additional investment.

Q. Do you agree with the Environmental Justice Advocates (Witness Rabago), the Office of Consumer Advocate (Witness Johnson), , CAUSE-PA (Witness Cicero), …. that providing a greater opportunity for savings will persuade customers to engage in greater energy conservation and energy efficiency?

A. On the surface it appears to follow basic economics. Unfortunately, low-income customers who are struggling to survive are at the bottom of Maslow's Hierarchy of Needs. They are focused on food, shelter, medicine, transportation among other basic needs.

IV. Conclusion

Q. What are your recommendations to the Commission regarding the WRAP program?

A. Based on my testimony herein, I recommend:

- The funding for WRAP be increased $2 million dollars for the first year subsequent to PPL's rate increase; and
- That each year thereafter the WRAP budget is increased by an additional 5% until the WRAP program has assisted at least 50% of the low-income households or PPL's next base rate increase request

Q. Has your recommendation from your Direct Testimony regarding the customer charge changed?

A. No.

Q. Does this conclude your testimony?

A. Yes. I reserve the right to update or amend my testimony.

The Sustainable Energy Fund's

Exhibit SEF-1R

**SUSTAINABLE ENERGY FUND INTERROGATORIES, SET I,
TO COMMISSION ON ECONOMIC OPPORTUNITY**

Docket No. R-2025-3057164

Refer to CEO Statement No. 1, the Direct Testimony of Jennifer Warabak:

SEF Set I-1. In 2025, how many residents of Luzerne County were served by the CEO?

ANSWER: Approximately 75,000

a. How many were WRAP jobs?

ANSWER: 705

b. How many WRAP jobs for PPL?

ANSWER: 705

SEF Set I-2. For PPL Electric's Low-Income Renewable Energy Pilot

a. How many ratepayers in the PPL territory were served?

ANSWER: 215 solar systems (77 Photovoltaic and 138 Solar Water Heaters) were installed. All were PPL ratepayers.

b. Over what years?

ANSWER: 1999-2006

c. When did the program stop?

ANSWER: 2006

d. Why did it stop?

ANSWER: Pilot ended.

SEF Set I-3. Witness Warabak cites that the residential fixed monthly charge is increasing 9%.

Is that of the total bill or PPL's distribution charges?

ANSWER: PPL's proposal is to increase its fixed monthly customer charge for residential customers from $15.58 to $17.00, that would increase that fixed monthly customer charge 9%.

SEF Set I-4. Based on your experience with low-income customers, do they already lower their thermostat in the winter and raise it in the summer to conserve energy?

ANSWER: I do not know; however, the more a customer's bill is made up of fixed charges the less opportunity and motive they have to reduce their bill through

conservation

a. If so, is the customer's energy conservation, reducing their thermostat in the winter and raising it in the summer to a level that makes them uncomfortable in their homes from a temperature perspective? ANSWER: I do not know the comfort level of a customer.

b. How many low-income ratepayers are engaging in energy efficiency measures, such as sealing air leaks, adding more insulation, or installing a more efficient home heating unit? ANSWER: Unknown. There are so many ways in which a customer can add those energy efficiency measures, whether through the use of their own resources or through utility or government funded programs so CEO would not have information about this request.

SEF Set I-5. On behalf of clients, have you replaced any fossil fuel heating sources with electric ones during the last five years? ANSWER: Yes

a. Were any of these PPL Electric customers? ANSWER: One

b. Did PPL Electric fund these projects or promote electricity as a superior energy source? ANSWER: No, the project was funded through the PA Low-Income Home Energy Assistance Program

SEF Set I-6. In her testimony, Ms. Warabak advocates for increasing the number of WRAP jobs per year.

a. How many WRAP jobs would need to be performed by the CEO in the next ten years to retrofit all low-income ratepayer homes in Luzerne County? ANSWER: Unknown.

b. What would be the annual cost of completing these jobs? ANSWER: Unknown due to not knowing the number of WRAP jobs that would be needed nor the costs of those WRAP jobs over time.

c. Does the CEO have the resources needed to implement the number of jobs cited annually above? ANSWER: Unknown without knowing the number of jobs or the funding that would be available for such jobs

d. If not, what resources would the CEO need? ANSWER: See c. above.

SEF Set I-7. Sustainable Energy Fund funded a WRAP plus Health pilot. Does the CEO perform WRAP Plus health jobs? ANSWER: We have not.

a. If so, where is the funding from? See above.

b. Is the funding adequate? See above

SEF Set I-8. What are the barriers to completing WRAP jobs? ANSWER: Among the barriers are WRAP services were provided previously, health and safety issues and lack of cooperation on the part of the ratepayer.

SEF Set I-9. How many ratepayers are declined for WRAP services per year? ANSWER: In 2025, 238 PPL ratepayers were determined programmatically eligible for WRAP, referred to CEO for services, but did not cooperate with having the energy audit or work completed.

a. What was the reason for declining these ratepayers? ANSWER: See above.

SEF Set I-10. Of the 300 jobs per year cited in the recommended increase of $900,000, how many would be jobs performed by the CEO? ANSWER: PPL's WRAP serves a number of counites in Pennsylvania. CEO does WRAP for PPL in Luzerne County so it is unknown how many of the jobs would be performed by CEO.

SEF Set I-11. Since its inception, how many WRAP jobs have been completed by the CEO?

ANSWER: CEO does not keep data that would enable it to respond to this request.

How many WRAP jobs would need to be completed annually to cover Luzerne County completely in 10 years? ANSWER: Unknown for reasons stated above.

s/Joseph L Vullo
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VERIFICATION

I, **JENNIFER WARABAK**, Executive Director of the Commission on Economic Opportunity, hereby verify that the responses set forth in the responses to the Company's discovery requests are correct to the best of my information, knowledge and belief.

COMMISSION ON ECONOMIC OPPORTUNITUY

JENNIFER WARABAK

Dated: 1/9/26

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION, ET AL.	:	
V.	:	R-2025-3057164
PPL Electric Utilities Corporation	:	

CERTIFICATE OF SERVICE

The undersigned certified that he served a copy of the Responses to SEF's discovery requests upon the following participants via electronic mail on the 9th day of January 9, 2026:

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission *et al*,	:	R-2025-3057164 *et al*
v.	:	
PPL Electric Utilities Corporation	:	

Surrebuttal Testimony of

John M. Costlow

on behalf of

The Sustainable Energy Fund

February 9, 2026

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I. Introduction

Q. What is your name, and by whom are you employed?

A. John M. Costlow. The PP&L Sustainable Energy Fund ("SEF") employs me as President and Chief Executive Officer. My business address is 4250 Independence Drive, Schnecksville, PA 18078.

Q. Did you previously provide testimony in this proceeding?

A. Yes, I submitted Direct Testimony and Rebuttal Testimony in this proceeding on behalf of SEF. My Direct Testimony addressed the following issues: The true level of PPL's proposed rate increase; PPL's future weather forecasts; PPL's proposed customer charge rate design and subsidization of low-use customers, PPL's proposed electric vehicle time-of-use program. My Rebuttal Testimony addressed the following issues: support for increasing PPL's Low-Income Usage Reduction Program ("LIURP") known as WRAP; and affordability of increase in the customer charge.

Q. What is the purpose of your Surrebuttal Testimony?

A. To address PPL's position regarding timing of increasing funding for WRAP, PPL St. No. 18-R at 51-52; PPL's position regarding alignment of TOU programs, PPL St. No. 2-R at 8, OCA's position regarding increasing the

customer charge, OCA St. No. 4-R and OCA St. No. 8-R, and PPL's position regarding its consumption forecast.

II. WRAP Funding Increase

Q. Do you agree with the result of PPL Witness Norden's rebuttal testimony that low-income customers wait until the next Universal Service Energy Conservation Program ("USECP") for additional WRAP funding?

A. No. PPL asserts that LIURP funding and budget issues may only be addressed in a USECP proceeding and not in a base rate case. *PPL Electric Statement No. 18-R (Norden)*, at 51–52. The Commission orders relied upon in that testimony were entered in 2012 and 2021 and predate the Commission's 2025 Final Form LIURP Rulemaking. Under the LIURP funding regulation, 52 Pa. Code § 58.4, the Commission may revise LIURP funding levels through Commission orders addressing recovery of program costs in utility rates, and LIURP cost recovery is determined in rate proceedings. § 58.4(b), (e). In the 2025 Final Form LIURP Rulemaking, the Commission expressly clarified that "it is necessary to evaluate the appropriateness of a LIURP funding requirement in non-USECP proceedings **such as rate cases.**" *Final Form Rulemaking Order*, Docket No. L-2016-2557886, at 123 (Order entered Mar. 13, 2025) (emphasis added).

III. EV TOU Program

Q. PPL Witness Conrad disagrees that the EV TOU rate on peak and off peak period should align with the Default Service generation TOU time periods, reasoning the EV TOU program is aimed at mitigating distribution constraints, not a generation-aligned program. Do you agree that the program timelines should not be aligned?

A. No. As stated in my Direct Testimony, I believe that unless timelines for the EV TOU and generation TOU program are aligned, customers will be confused. PPL's testimony does not address this confusion. Moreover, EV customers, like all other customers, have bills composed of distribution and generation. Although generation is not owned by PPL Electric as a result of deregulation, distribution service is worthless to the customer without generation. Simplifying PPL Electric's administration should not be a consideration. PPL Electric exists for its customers; the customers don't exist for PPL Electric. As the default service TOU program times cannot be changed in this proceeding, it is appropriate to align the EV TOU program with the Default Service TOU. If the program is truly designed to learn about customer behavior, synchronizing both EV TOU and Default Service TOU on-peak and off-peak times will simplify use for ratepayers and provide an additional incentive for customers to modify their behavior. Further, just

because the EV program is primarily aimed at mitigating distribution constraints, doesn't mean it can't be used to provide further benefits by prohibiting EV users from utilizing generation for charging during peak hours.

IV. Increasing the Customer Charge

Q. Do you agree that increasing the customer charge to more than $40 is unreasonable, as put forth in OCA St. 4-R at 10-12?

A. No, because I continue to believe high-use low-income ratepayers are subsidizing low-use customers; aid for high-use ratepayers cannot come soon enough. Given OCA concerns, I recommend that the customer charge rate increase be phased in over 5 to 7 years to allow customers to adjust. Simply following the current path is unacceptable.

Q. Do you agree that increasing the customer charge will reduce the signal for conservation as discussed in OCA St. 4R at 12?

A. No, conservation is well known. Customers who are not already conserving either do not desire to conserve or can't conserve. Moreover, generation is a very significant portion of customer bills which is by nature completely volumetric and with continually increase costs already provides more significant incentive for conservation than volumetric distribution rates.

Q. Is the data imperfect related to low-income ratepayers?

A. Yes, there are multiple categories of low-income ratepayers: those with and those without electric heat, and those in urban and rural areas. I recommend OCA, CAUSE-PA, and the CEO join SEF in its 2026 research project to investigate data, attitudes, and the ability of resource-constrained ratepayers to respond not just to price signals but to the overall impact of utility bills in the PPL Electric territory. From this research, a common approach could be developed on how to best address both low-use and high-use low-income ratepayers.

V. PPL Consumption Forecast

Q. PPL disagrees with your testimony regarding the accuracy of its consumption forecast. PPL St. No. 4-R, Schram Rebuttal at 5-7. How do you respond?

A. Mr. Schram, in his rebuttal testimony, continues to look back to a 20-year historical average to project the future. As climate and weather patterns are changing and are forecast to continue changing, Mr. Schram's antiquated analysis techniques are no longer accurate for forecasting future sales. Just because his analysis is commonly used does not make it right.

VI. Conclusion

Q. Do you have any changes to your recommendations to the Commission from your prior testimony?

A. Yes, one change. I believe the increase in the customer charge I recommended in Direct Testimony should be phased in over 5-7 years to allow customer time to adjust.

Q. Does this conclude your testimony?

A. Yes. I reserve the right to update or amend my testimony.

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December 22, 2025

VIA ELECTRONIC FILING

Administrative Law Judge Christopher P. Pell
Administrative Law Judge Barbara Shadie Nause
Pennsylvania Public Utility Commission
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Pittsburgh, PA 15222

RE: Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation; Docket No. R-2025-3057164

Your Honors:

Attached for filing with the Pennsylvania Public Utility Commission ("Commission" or "PUC") is the Direct Testimony of Katie Guerry on behalf of Convergent Energy and Power LP ("Convergent"), in the above-referenced proceeding.

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

Very truly yours,

Rebecca Kimmel
MCNEES WALLACE & NURICK LLC

Counsel to Convergent Energy and Power LP

c: Matthew L. Homsher, Secretary (via electronic filing)
Certificate of Service Certificate of Service

CERTIFICATE OF SERVICE

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

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Rebeca Kimmel

Counsel to Convergent Energy and Power LP

Dated this 22nd day of December, 2025, in Harrisburg, Pennsylvania.

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, *et al.*	**:**	
	:	
v.	**:**	**Docket No. R-2025-3057164**
	:	
PPL Electric Utilities Corporation	**:**	
	:	

DIRECT TESTIMONY

AND EXHIBITS

OF

KATIE GUERRY

ON BEHALF OF

CONVERGENT ENERGY AND POWER

DECEMBER 22, 2025

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, *et al.*	:	
	:	
v.	:	**Docket No. R-2025-3057164**
	:	
PPL Electric Utilities Corporation	:	
	:	

DIRECT TESTIMONY OF KATIE GUERRY
ON BEHALF OF CONVERGENT ENERGY AND POWER

Q. Please state your name, occupation and business address.

A. My name is Katie Guerry. I am the Senior Vice President of Convergent Energy and Power, located at 7 Times Square, Suite 3504 New York, NY. Convergent Energy and Power ("Convergent") is a leading provider of energy storage solutions in North America. Founded in 2011, Convergent has over a decade of experience financing, developing, constructing, and operating energy storage assets for commercial, industrial, and utility customers. Convergent is backed by ECP, a $31 billion energy-focused private equity firm.

Q. What is the purpose of your testimony today?

A. The purpose of my testimony is to explain Convergent's interest in this proceeding, specifically as it relates to PPL's obligation to effectuate just and reasonable rates for customers in its service territory with battery storage systems.

Q. Please describe the nature of Convergent's work, specifically as it relates to PPL's Rate Case proceeding at Docket No. R-2025-3057164.

A. Convergent works primarily with commercial and industrial ("C&I") customers to design, develop, construct, and operate non-exporting, behind-the-meter battery energy

storage systems ("non-exporting BTM BESS" or "battery"). These systems are specifically designed, configured, and operated so as to not export electricity onto the utility grid. Instead, they capture and store energy for later use by the host customer. These systems act as cost controls for customers and provide valuable grid flexibility.

Q. Are you sponsoring any exhibits?

A. Yes, I am sponsoring Exhibit___(KG-1), which includes a recent version of my curriculum vitae. I am also sponsoring Exhibit___(KG-2) and Exhibit___(KG-3), which are copies of PPL's responses to Convergent's Set I and Set II Interrogatories to PPL.

Q. Please explain the purpose of a non-exporting BTM BESS.

A. Non-exporting BTM BESS provides value by reducing customer reliance on the electric grid during targeted periods of system stress. Convergent uses these systems to help customers reduce electricity costs while simultaneously improving grid reliability. Customers realize savings in three primary ways: (1) reducing capacity costs, (2) reducing transmission costs, and (3) reducing overall electricity expenditures.

Q. Please explain how Convergent's non-exporting BTM BESS operates in an electric distribution company's ("EDC") service territory.

A. The operation of non-exporting BTM BESS is strategic and data driven. Batteries are charged during periods of lower system stress or lower prices and discharged to serve on-site customer load during peak demand periods or higher-priced hours. This allows customers to shift consumption without interrupting operations. When a battery serves customer load during peak system conditions, rather than relying on the distribution utility, the customer not only reduces future demand-based charges but also helps relieve stress on the utility system during times of highest demand.

Q. Please explain Convergent's planning process for the installation of non-exporting BTM BESS on a customer's property.

A. Before deploying capital, Convergent conducts a detailed economic analysis to determine whether a battery investment is justified. This analysis evaluates the customer's load profile, physical configuration, and applicable rate schedules, and compares the expected customer savings against the cost to build and interconnect the battery system. If the expected savings exceed the costs, Convergent deploys capital to develop and operate the system, and recovers its investment through a share of the realized savings.

Q. Are there interconnection costs to customers associated with non-exporting BTM BESS?

A. There is a cost and process required to interconnect the battery to the distribution system. Interconnection costs can vary significantly and must be understood early in development. Predictable, transparent, and stable interconnection rules are therefore essential. Unexpected interconnection requirements or late-stage cost increases introduce material risk and can render otherwise viable projects uneconomic.

Q. Please explain the interconnection process for non-exporting BTM BESS in PPL's service territory.

A. PPL's governing documents do not contain clear or transparent interconnection rules that are specifically applicable to non-exporting BTM BESS. As reflected in PPL's responses to Convergent's interrogatories, the Company relies on a patchwork of definitions, such as "distributed generation," "distributed energy resources," and general references to storage, that may be interpreted to apply to non-exporting battery systems. Please refer to Exhibit__(KG-2). This ambiguity creates uncertainty and may result in the application of

requirements that were developed for fundamentally different technologies than non-exporting BTM BESS.

Q. Please explain the operational challenges of PPL's approach to non-exporting BTM BESS.

A. Clear rules are essential to managing customer expectations and enabling informed investment decisions. PPL's approach to non-exporting BTM BESS is unclear on its face. It does not make sense to treat non-exporting BTM BESS as a generation resource. The physical and operational characteristics of battery storage differ materially from those of generation technologies such as solar. Generation produces energy that must be accommodated by the grid and managed to prevent unintended impacts. By contrast, batteries do not produce energy. They charge and discharge only when instructed to do so, and only within programmed operating constraints.

Q. Do Convergent's non-exporting BTM BESS function as a generation resource?

A. Convergent's non-exporting BTM BESS are specifically engineered to prevent export, with multiple layers of hardware and software controls designed to ensure compliance. There is no spontaneous or uncontrolled output, and no inherent risk profile comparable to that of generation resources that inject power into the system. It is therefore critical that interconnection rules distinguish between generation and non-exporting storage. Applying generation-oriented interconnection requirements to non-exporting BTM BESS ignores these physical realities and results in requirements and costs that are not aligned with actual system risk.

Q. Do you believe PPL's approach to interconnection of non-exporting BTM BESS is unjust and unreasonable pursuant to 66 Pa. Code § 1301?

A. PPL's current approach to the interconnection of non-exporting BTM BESS is unjust and unreasonable for two reasons. First, PPL has not established rules specifically applicable to this class of resource. Second, in the absence of such rules, PPL applies requirements developed for generation resources, resulting in interconnection costs that do not reflect the operational characteristics or risk profile of non-exporting storage.

Notably, PPL has acknowledged in its interrogatory responses that it does not perform anti-islanding or similar studies to evaluate the risk of inadvertent export for non-exporting battery systems. Please refer to Exhibit___(KG-3). Without such analysis, there is no demonstrated link between the interconnection requirements imposed and any actual reliability risk or cost-of-service impact. As a result, the costs imposed on customers cannot be considered just or reasonable.

Q. How can PPL remedy its approach to interconnection of non-exporting BTM BESS to ensure just and reasonable rates for customers in Pennsylvania?

A. Non-exporting BTM BESS represent a unique class of distributed resources. They are distinct from generation not only in physical operation, but also in the value they provide. These systems enable customers to manage costs while simultaneously supporting distribution system reliability during peak conditions. PPL should therefore be required to develop, and seek Commission approval for, interconnection rules specifically tailored to non-exporting behind-the-meter battery storage, rather than continuing to apply ill-fitting generation standards.

Q. Why should this issue be addressed within the context of this rate case and not in a generic proceeding on interconnection?

A. While Convergent supports a more general review of Pennsylvania EDCs' interconnection policies, including for non-exporting BTM BESS, we believe that this rate case is also appropriate place to review these issues given the concentrated review of PPL's business practices and impact on its costs and revenues as well as the connection with customers being charged just and reasonable rates.

Q. Does this conclude your Rebuttal Testimony today?

A. Yes.

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, *et al.*	**:**	
	:	
v.	**:**	**Docket No. R-2025-3057164**
	:	
PPL Electric Utilities Corporation	**:**	
	:	

EXHIBITS

OF

KATIE GUERRY

ON BEHALF OF

CONVERGENT ENERGY AND POWER

DECEMBER 22, 2025

EXHIBIT KG-1

Katie Guerry – Curriculum Vitae

Employment

Convergent Energy and Power

- Senior Vice President, Regulatory and Government Affairs; *(11/21 – Present)*

Enel Group, Inc. (formerly EnerNOC)

- Vice President and Head of Regulatory Affairs - US & Canada, *Enel NA; (1/20 – 6/21)*
- Vice President Regulatory Affairs - US & Canada, *Enel X; (7/14 – 12/19)*
- Senior Director Regulatory Affairs – PJM, *EnerNOC; (06/13 - 06/14)*

Hess Corporation, Energy Marketing

- Director - ISO Services & Regulatory Affairs; *(10/09 - 05/13)*
- Sales Manager - Government & Bid Customers; *(05/07 - 10/09)*
- Regulatory Affairs Specialist; *(08/04 - 05/07)*
- Attorney - Corporate Risk; *(03/03 - 08/04)*

Education

Juris Doctorate: June 2001, Rutgers University School Of Law - Camden, NJ

Honors, Dean's List, Student Bar Association, Women's Law Caucus, Intramural Sports

Bachelor of Arts Degrees: May 1998, College Of William And Mary - Williamsburg, VA

Government & English, Member of Alpha Chi Omega Sorority

Accomplishments and Board Service

PJM - Members Committee - Chair & Vice Chair *('15,'16,'20)*, Liaison Committee Chair *('14,'20)*; Whip - Other Supplier Sector *('12-'18)*, Nominating Committee *(14/15, 17/18)*.

Advanced Energy Management Alliance (AEMA) – Board Member *('15 – '20)*, Chair *('22 – '23)* Former trade association focused on empowering customers through demand redistributed energy resources.

California Energy Storage Alliance (CESA) – Board Member *('22-'23)*

Prior Testimony

Before the Federal Energy Regulatory Commission

Technical Conference on Distributed Energy Resource (DER) Aggregations: Docket **RM18-9-000** (*Order No. 2222*), 2018

Subject: Needs and best market practices for customer-sited distributed energy resources in wholesale and retail markets.

State-Related Engagement

Spoke at Summer NARUC on panel "Lessons Learned From DER Aggregations Nationwide" (7/18/23)

EXHIBIT KG-2

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Convergent Energy and Power LP
Dated November 17, 2025
Docket No. R-2025-3057164

Convergent I-1	Please refer to page 200 of Exhibit GEO-1 (General Tariff). Explain whether Rule 6 applies to customers with a battery energy storage system installed behind an end-use-customer meter that is specifically designed, used, and intended to not export power onto the utility grid so it can capture and store energy for use at another time only by that ("Non-exporting Battery Storage").
PPL Electric Response	Batteries and other energy storage equipment is not considered generation under the proposed Rule 6 and, therefore, is not subject to the provisions of Rule 6.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Convergent Energy and Power LP
Dated November 17, 2025
Docket No. R-2025-3057164

Convergent I-2	Please refer to page 200 of Exhibit GEO-1 (General Tariff). Explain how Respondent defines “batteries and other energy storage equipment.”
PPL Electric Response	PPL Electric considers “batteries and other energy storage equipment” as any technology that captures and stores energy for later use.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Convergent Energy and Power LP
Dated November 17, 2025
Docket No. R-2025-3057164

Convergent I-3	Based on the definition of "batteries and other energy storage equipment," explain in what other circumstances such "batteries and other energy storage equipment" would be excluded from other rules or standards?
PPL Electric Response	Batteries and other energy storage equipment are not permitted to participate in net metering when they do not meet the definition of "alternative energy system" under the Alternative Energy Portfolio Standards Act. *See* 73 P.S. § 1648.2. The Company is not aware of other rules and standards that batteries and other energy storage equipment would be excluded from.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Convergent Energy and Power LP
Dated November 17, 2025
Docket No. R-2025-3057164

Convergent I-4	Please explain whether Respondent interprets Non-exporting Battery Storage to be a generating facility.
PPL Electric Response	PPL Electric does not consider non-exporting battery storage as a generating facility.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Convergent Energy and Power LP
Dated December 5, 2025
Docket No. R-2025-3057164

Convergent II-1

Please refer to PPL's response to Question I-7 of Convergent Set I Interrogatories ("Set I"). Does PPL consider a battery energy storage system installed behind a retail customer meter that is specifically designed and used not to export power onto the utility grid but to capture and store energy for the retail customer's use at another time ("Non-exporting Battery Storage") to be a Distributed Energy Resource ("DER") under Rule 12?

a. If yes, please explain the basis for that conclusion and provide all supporting documentation.
b. Does the level of the customer's voltage connection affect whether Non-exporting Battery Storage behind a customer's meter is considered a DER?

PPL Electric Response

a. The Company considers non-exporting energy storage systems interconnected with the electric distribution grid, including batteries, to be classified as distributed energy resources ("DERs") under Rule 12 of the Retail Tariff. See Convergent I-10 Attachment 1 and Rule 12 of PPL Electric's Retail Tariff.
b. A non-exporting batter storage that is interconnected behind the meter at distribution level voltage is considered a DER under Rule 12 of the Retail Tariff.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Convergent Energy and Power LP
Dated December 5, 2025
Docket No. R-2025-3057164

Convergent II-2	Please refer to PPL's response to Question I-7 of Set I. Is PPL referring to a solar project plus a battery storage resource when it defines DER to include "storage resources (batteries)" under Rule 12? If not, to what type of configuration is PPL referring?
PPL Electric Response	No. "[S]torage Resources (batteries)" are classified as DERs which are subject to Tariff Rule 12, regardless of whether they are coupled with an alternative energy source or when interconnected as a standalone energy storage system.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Convergent Energy and Power LP
Dated December 5, 2025
Docket No. R-2025-3057164

Convergent II-3	Please refer to PPL's response to Question I-7 of Set I. Does Non-exporting Battery Storage without a solar component qualify as a DER under Rule 12?
PPL Electric Response	Yes. See responses to Convergent II-1 and 2.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Convergent Energy and Power LP
Dated December 5, 2025
Docket No. R-2025-3057164

Convergent II-7

Please refer to PPL's response to Question I-14 of Set I. Does PPL Electric consider Non-exporting Battery Storage behind a customer's meter to qualify under its provided definition of Behind the Meter Generation?

a. Does PPL's answer to this question change depending on whether the customer is transmission-level or distribution-level voltage?

PPL Electric Response

At a distribution level, the Company considers Non-Exporting Battery Energy Storage Systems ("BESS") to be Distributed Energy Resources ("DERs") as opposed to behind the meter generation. BESS is a resource that uses batteries to store electrical energy for later use. It is a non-renewable resource that can charge from the grid or from behind the meter generation. It can also discharge energy when needed, providing various functions, such as backup power or load leveling.

a. At a transmission level, Non-Exporting BESS is still considered a DER.

EXHIBIT KG-3

WITNESS: Greg Olsen

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Convergent Energy and Power LP
Dated November 17, 2025
Docket No. R-2025-3057164

Convergent I-15	Please identify whether Respondent performs anti-islanding studies or similar transient studies to analyze the actual risk of islanding when evaluating the interconnection of Non-exporting Battery Storage.
PPL Electric Response	On the distribution system, energy storage systems, including battery storage, are prohibited from exporting to the distribution grid. Therefore, the Company does not perform anti-islanding studies on these systems. On the transmission system, behind the meter energy storage systems (which would include battery storage systems) are prohibited from exporting to the transmission system. The Company installs protection systems to prevent unintentional export. Therefore, the Company does not perform anti-islanding studies on these systems.

WITNESS: Greg Olsen

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Convergent Energy and Power LP
Dated November 17, 2025
Docket No. R-2025-3057164

Convergent I-16	Please identify whether Respondent performs anti-islanding studies or similar transient studies to analyze the actual risk of islanding when evaluating the interconnection of behind-the-meter generation.
PPL Electric Response	Interconnection of a behind-the-meter renewable generator which requires an Interconnection Impact Review will receive an anti-islanding study as part of the review process.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Convergent Energy and Power LP
Dated December 5, 2025
Docket No. R-2025-3057164

Convergent II-8

Please refer to PPL's response to Question I-15 of Set I. What are the referenced "protection systems to prevent unintentional export" the Company installs?

a. Are they installed on the customer side of the meter or on the Company's side?
b. How are the costs for these protection systems allocated?

PPL Electric Response

The Company requires Point of Contact ("POC") and Intertie Protective Relay ("IPR") protection packages with various sensing components and relays and may install a Direct Transfer Trip ("DTT") high-speed communication-based protection scheme to prevent export of power for energy storage systems on the referenced protection system for Transmission level customers.

a. DTT equipment is installed on the Company's side of the meter.
b. The full cost of these protection systems is fully allocated to the customer that is installing a non-exporting energy storage system.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Convergent Energy and Power LP
Dated December 5, 2025
Docket No. R-2025-3057164

Convergent II-9	Please refer to PPL's response to Question I-15 of Set I. If the Company does not perform anti-islanding studies, please explain how the Company determines that the protection systems installed and their associated costs are necessary?
PPL Electric Response	On the distribution system, energy storage systems, including battery storage, are prohibited from exporting to the distribution grid. As a result, the Company does not install protection systems. On the transmission system, behind-the-meter energy storage systems (including battery storage) are prohibited from exporting to the transmission grid. To ensure compliance and prevent unintentional export, the Company installs protection systems as detailed in response to Convergent II-8 per the Company's engineering standards.

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February 9, 2026

VIA ELECTRONIC FILING

Administrative Law Judge Christopher P. Pell
Administrative Law Judge Barbara Shadie Nause
Pennsylvania Public Utility Commission
801 Market Street, Suite 4063
Philadelphia, PA 19107

RE: Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation; Docket No. R-2025-3057164

Your Honors:

Attached for filing with the Pennsylvania Public Utility Commission ("Commission" or "PUC") is the Surrebuttal Testimony of Katie Guerry on behalf of Convergent Energy and Power LP ("Convergent"), in the above-referenced proceeding.

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

Very truly yours,

Rebecca Kimmel
MCNEES WALLACE & NURICK LLC

Counsel to Convergent Energy and Power LP

c: Matthew L. Homsher, Secretary (via electronic filing)
Certificate of Service

CERTIFICATE OF SERVICE

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

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Rebeca Kimmel

Counsel to Convergent Energy and Power LP

Dated this 9th day of February, 2026, in Harrisburg, Pennsylvania.

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, *et al.*	:	
	:	
v.	:	**Docket No. R-2025-3057164**
	:	
PPL Electric Utilities Corporation	:	
	:	

SURREBUTTAL TESTIMONY

AND EXHIBIT

OF

KATIE GUERRY

ON BEHALF OF

CONVERGENT ENERGY AND POWER

FEBRUARY 9, 2026

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, *et al.*	:	
	:	
v.	:	**Docket No. R-2025-3057164**
	:	
PPL Electric Utilities Corporation	:	
	:	

SURREBUTTAL TESTIMONY OF KATIE GUERRY ON BEHALF OF CONVERGENT ENERGY AND POWER

Q. Please state your name, occupation and business address.

A. My name is Katie Guerry. I am the Senior Vice President of Convergent Energy and Power, located at 7 Times Square, Suite 3504 New York, NY.

Q. Have you previously filed testimony in this proceeding?

A. Yes, I filed Direct Testimony on December 22, 2025.

Q. Are you sponsoring any Exhibits with your Surrebuttal Testimony?

A. Yes. PPL's "Energy Storage Interconnection Policy and Guidance" document is attached as Exhibit A.

Q. Do you agree with PPL's Rebuttal Testimony of Mr. Olsen that it is in PPL Electric Utilities Corporation's ("PPL Electric" or "PPL") best interest to treat and classify non-exporting behind-the-meter battery energy storage systems ("BTM BESS") as a generation source?

A. Please reference PPL St. No. 14-R pp. 9-11. No. That statement is inconsistent with PPL Electric's own discovery responses in this proceeding. PPL Electric has repeatedly stated that non-exporting battery storage is not generation and does not constitute a generating

facility (*see* Convergent Interrogatories Set I, I-1 and I-4). Treating non-exporting BTM BESS as generation for interconnection purposes contradicts those admissions and conflates resources with materially different physical and operational characteristics.

Q. Has PPL Electric otherwise acknowledged that non-exporting BTM BESS should be treated differently than generation?

A. Please reference PPL St. No. 14-R pp. 9-11. Yes. In addition to its discovery responses, PPL Electric's own "Energy Storage Interconnection Policy and Guidance" (*see* Exhibit A, Section 6 Inadvertent Export) expressly distinguishes between energy storage systems operating without on-site generation and those operating in conjunction with generation and evaluates those configurations differently for interconnection purposes. The policy identifies separate storage configurations and applies configuration-specific requirements, reflecting that PPL Electric recognizes meaningful differences in how storage without generation interacts with the distribution system.

Notably, that same policy addresses inadvertent export for non-exporting storage through control and verification requirements, e.g., equipment settings, relays, and energy management systems, rather than by presuming that storage without generation presents generation-level interconnection risk.[1] This configuration-based approach is inconsistent with Mr. Olsen's rebuttal testimony, asserting that non-exporting BTM BESS should be treated the same as generation for interconnection purposes.

[1] *See* PPL Electric Utilities, Energy Storage Interconnection Policy and Guidance, § 6 (Inadvertent Export), which addresses prevention of unauthorized export through customer-side controls and verification; *see also* Pacific Gas and Electric Company, Electric Rule No. 21 (Generating Facility Interconnections), which similarly manages inadvertent export risk for non-exporting battery storage through defined control and verification requirements rather than categorical treatment as generation.

Q. How do you respond to Mr. Olsen's assertion that non-exporting BTM BESS are electrically indistinguishable from traditional generation?

A. That assertion overlooks how non-exporting BTM BESS are designed and operated. Non-exporting BTM BESS do not inject energy into the grid and operate exclusively under programmed controls to serve on-site load. Unlike generation, they do not produce energy autonomously or require the grid to accommodate output. These operational differences are directly relevant to how interconnection risk should be evaluated.

Q. Mr. Olsen suggests that Convergent's concerns are better addressed in a separate Commission rulemaking proceeding at Docket No. M-2025-3059032, rather than in PPL Electric's Base Rate Case. Do you agree?

A. Please reference PPL St. No. 14-R pp. 10-11. I agree that the rulemaking may be a useful forum for broader, statewide discussion. However, I do not agree that this issue should be deferred entirely to that proceeding. PPL Electric previously took the position that concerns regarding non-exporting BTM BESS should be addressed in its Distributed Energy Resource Management Plan proceeding (Docket No. P-2024-3049223), yet that proceeding did not resolve these issues. Now, PPL suggests deferral to a new docket while simultaneously asserting that its current practice of treating non-exporting BTM BESS as generation is reasonable. Given this history, there is little assurance that further deferral will result in meaningful changes absent Commission direction.

Q. Why is it appropriate for the Commission to address this issue in the context of PPL Electric's Base Rate Case?

A. Because interconnection practices directly affect customer costs and therefore customer rates. The cost to interconnect behind-the-meter resources is increasingly material to

customers and directly impacts cost of service. PPL's application of generation-based interconnection requirements to non-exporting BTM BESS imposes costs that are not clearly tied to demonstrated system risk. As customers seek to invest in non-exporting storage to manage costs and contribute to reliability, it is incumbent on PPL to develop interconnection rules that reflect the actual physical characteristics of the resource being interconnected. Ensuring that those costs are just and reasonable is squarely within the Commission's responsibility in a rate case.

Q. Does this conclude your Surrebuttal Testimony today?

A. Yes.

Convergent Statement No. SR-1

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, *et al.*	:	
	:	
v.	:	**Docket No. R-2025-3057164**
	:	
PPL Electric Utilities Corporation	:	
	:	

EXHIBIT

OF

KATIE GUERRY

ON BEHALF OF

CONVERGENT ENERGY AND POWER

February 9, 2025

EXHIBIT A

ENERGY STORAGE INTERCONNECTION POLICY AND GUIDANCE

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NO.	DATE	ER	REVISION	BY	CH	APPROVED
0	02/01/2023	808010	Energy Storage Interconnection Policy and Guidance Document Created	MAK	NP	KWG

SORTS

LOC CODES R 0

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CHECKED – NP				
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1 BACKGROUND AND PURPOSE

PPL Electric has developed guidelines and acceptable energy storage system (ESS) configurations to be installed in PPL Electric's service territory to ensure safe and reliable service for all distribution customers.

This document provides the guidelines for the interconnection of ESSs installed in various configurations on the distribution system:

1a) Provide standby (back-up power) during power outages

1b) Parallel operation with the utility without on-site generation

1c) Parallel operation with the utility in conjunction with on-site generation

This PPL Electric Energy Storage Interconnection Policy and Guidance Document will be modified as needed to reflect the Company's interconnection policies and standards, tariff rules as well as state and Pennsylvania's Public Utility Commission (PUC) regulations.

2 NET-METERING STATUS

At the time of the publication of this policy and guidance document, PPL Electric's Tariff and the Alternative Energy Portfolio Standards (AEPS) Act of 2004, as enforced by the Pennsylvania Public Utilities Commission (PUC), does not qualify ESSs for net-metering.

3 EXCLUSIONS

This document applies to energy storage interconnections in PPL Electric's service territory that operate within the jurisdiction of PPL Electric's tariff. This document does not apply to energy storage interconnections that are operating within a Wholesale Market Participation Agreement (WMPA) between PJM, PPL Electric, and the customer.

4 INTERCONNECTION REVIEWS

Customers must submit an interconnection application for their prospective generation and/or energy storage Distributed Energy Resource (DER). An interconnection application consists of an interconnection review to ensure system safety and reliability as well as compliance with technical and operational requirements. Customers that intend to install an ESS in parallel with the PPL Electric grid are required to sign an Interconnection Agreement (IA).

When an ESS is installed alongside a generation system within the same application, such as solar plus storage, they will be reviewed simultaneously. For inverter-based generation, the interconnection review will be based solely on the rated capacity of the inverter directly connected to the generation system, not the combined capacity of the inverter-based generation and the ESS. At the time of publication of this document, the storage nameplate capacity will not be considered during interconnection review as ESSs are ineligible for net-metering and are prohibited from exporting energy to the grid. The non-export operating mode is a requirement and settings shall be provided at the time of application for ESSs operating in parallel with the distribution system. Any subsequent changes to the ESS's operating mode shall be communicated to PPL Electric and is subject to utility approval.

New interconnection applications must be submitted to modify or retrofit existing ESSs.

5 PPL ELECTRIC ENERGY STORAGE CONFIGURATIONS

The following are the only Energy Storage System (ESS) configurations permitted by PPL Electric's Tariff:

1a) Standby (backup) ESS without Generation

1b) ESS Operating in Parallel without Generation

1c) ESS Operating in Parallel with Generation

An Interconnection Agreement (IA) is required for any ESSs that are interconnected with the utility grid. ESSs that have no electrical connection to a PPL Electric system do not require an interconnection agreement. Consult your local Authority Having Jurisdiction (AHJ) for more information.

Each configuration is further elaborated in the following sections. Illustrations of the various configurations are shown in Section 7. The customer may have additional features at their facility that are not reflected in the diagrams, but the distinguishing operational features of any ESS installed by a customer shall be consistent with one of the following configurations. The functionality required for each configuration may be controlled by the inverter or control system programming. All configurations require that the customer/contractor utilize all necessary equipment and control system settings to ensure that

the ESS does not export to the grid. Verifiable proof of equipment installation and control system settings are required to ensure compliance with non-export of the ESS to the grid[1].

5.1 STANDBY (BACKUP) ENERGY STORAGE AS PERMITTED BY NEC 702 (1A)

Energy storage systems installed in this configuration with the grid do not need an interconnection agreement. This configuration is intended to supply power, automatically or manually, to the customer's facility in the event of a loss of power from the utility. This configuration does not qualify for net-metering and exporting energy to the grid using the ESS is strictly prohibited. This configuration can be charged by on-site generation or from the utility but may only discharge power to the customer's facility when electrically isolated from the PPL Electric grid. This configuration is typically used to power critical load panel(s), normally powered from the main panel, which can instead be powered by the standby (backup) ESS when there is a loss of power from the utility.

This configuration requires that the customer/contractor install an automatic or manual open transition (break-before-make) switch. This device will ensure that the ESS is able to be charged while connected to the utility and can only be discharged when a loss of power from the utility is detected.

An automatic transition switch is usually preferred to enable the automatic operation of the ESS when a loss of power from the utility is detected. National Electric Code (NEC) Article 702 addresses the transition device requirements for optional standby (backup) systems which this configuration must comply with. Manual Interlock kits and closed transition (make-before-break) switches are prohibited from being used for standby ESS applications. PPL EU approved open transition automatic switches can be found on the REMSI website. If a switch that does not appear on this list is to be used, the customer/contractor must provide the switch's model specification sheet for review and approval when submitting the interconnection application. Manual open transition switches are approved for use by PPL EU; however, an approved list of models is not maintained.

If the conditions for this energy storage configuration are met, PPL Electric recommends the following:

- Provide PPL EU with a one-line diagram
- Provide PPL EU with Electrical Inspection Cut-in Card indicating approval

To ensure the safety and reliability of the distribution system, PPL EU reserves the right to conduct an inspection to verify compliance. PPL Electric reserves the right to verify non-export status of ESSs by any means available to the utility.

[1] Verifiable proof should be provided when the interconnection application is submitted for review and approval. Verifiable proof can be in the form of one-line diagrams, equipment specification sheets and inverter operating mode and settings.

5.2 ENERGY STORAGE OPERATING IN PARALLEL WITHOUT GENERATION (1B)

This configuration allows the ESS to operate in parallel with the utility as a demand side management (DSM) resource but does not allow the ESS to export energy to the grid. This configuration does not qualify for net-metering and exporting energy to the grid using the ESS is strictly prohibited. Subject to the Inadvertent provisions below, the customer must provide the control system settings as part of the interconnection application to ensure that the ESS does not export to the grid. This configuration maybe charged from the utility and discharged to power the customer's facility while operating in parallel with the utility.

This configuration requires that the customer/contractor utilize all necessary equipment and control system settings to ensure that the ESS does not export to the grid. All inverters and ESSs must be Institute of Electrical and Electronics Engineers (IEEE) 1547 and Underwriters Laboratory (UL) 1741 SA certified as applicable.

To ensure safe interruption of the ESS, an AC disconnect switch must be installed between the load side of the utility billing meter and the ESS inverter to facilitate the immediate isolation of the system from the electric grid during emergencies.

If the conditions for this energy storage configuration are met, the following items must be provided to PPL EU prior to operating the system:

- Verifiable proof of equipment or control system settings to prevent net metering ineligible export from ESSs
- Approved Electrical Inspection Cut-in Card
- Signed Interconnection Agreement and Certificate of Completion

To ensure the safety and reliability of the distribution system, PPL EU reserves the right to conduct an inspection to verify compliance. PPL Electric reserves the right to verify non-export status of ESSs by any means available to the utility.

5.3 ENERGY STORAGE OPERATING IN PARALLEL WITH GENERATION (1C)

This configuration allows the combined generation and ESSs to operate in parallel with the utility as a DSM resource but does not allow the ESS to export energy to the grid. This design provides for the following:

- Allows the ESS to be charged by either the utility or the generator
- Allows the ESS to be discharged while operating in parallel with the utility.
- Applies only to systems that combine both generation and energy storage.
    - Types of generation include standby generation (i.e., backup diesel), self-generation[2] and net-metered generation[3] such as solar photovoltaic.

Energy exported from the ESS does not qualify for net-metering and exporting energy to the grid using the ESS is strictly prohibited. PPL EU requires the customer/contractor to utilize all necessary equipment and control system settings to ensure that the ESS does not export to the grid.

Subject to the Inadvertent Export provisions below, the customer must provide the control system settings as part of the interconnection review.

All inverters and ESSs must adhere to the most recent versions of IEEE 1547 and UL 1741 as applicable.

To ensure safe interruption of the ESS, an AC disconnect switch must be installed in between the load side utility meter and the DER/ESS inverter to facilitate the immediate isolation of the ESS and/or DER from the electric grid in case of emergencies.

If the conditions for this energy storage configuration are met, the following items must be provided to PPL EU prior to operating the system:

- Verifiable proof of equipment or control system settings to prevent net metering ineligible export from ESSs
- Approved Electrical Inspection Cut-in Card
- Signed Interconnection Agreement and Certificate of Completion

To ensure the safety and reliability of the distribution system, PPL Electric reserves the right to conduct an inspection to verify compliance at any time. PPL Electric reserves the right to verify non-export status of ESSs by any means available to the utility.

[2] Self-generation is generation supplying some or all of the customer's demand from onsite generation with no intent to export or to be compensated for export.
[3] Net-metered generation is generation at the customer's facility that is permitted to export to the grid and to be compensated for that export energy. Net-metered generation includes renewable generation that has been approved for net-metering.

6 INADVERTENT EXPORT

The customer is responsible for ensuring that the ESS is inhibited from exporting energy to the grid. Inadvertent export is defined as the unauthorized export of real power to the grid from an export ineligible power source, such as an ESS, operating in parallel with the utility. The customer/contractor is required to use any combination of equipment and control system settings such as transfer relays, energy management systems or any other customer facility hardware or software to prevent the ESS from exporting to the grid.

7 DIAGRAMS

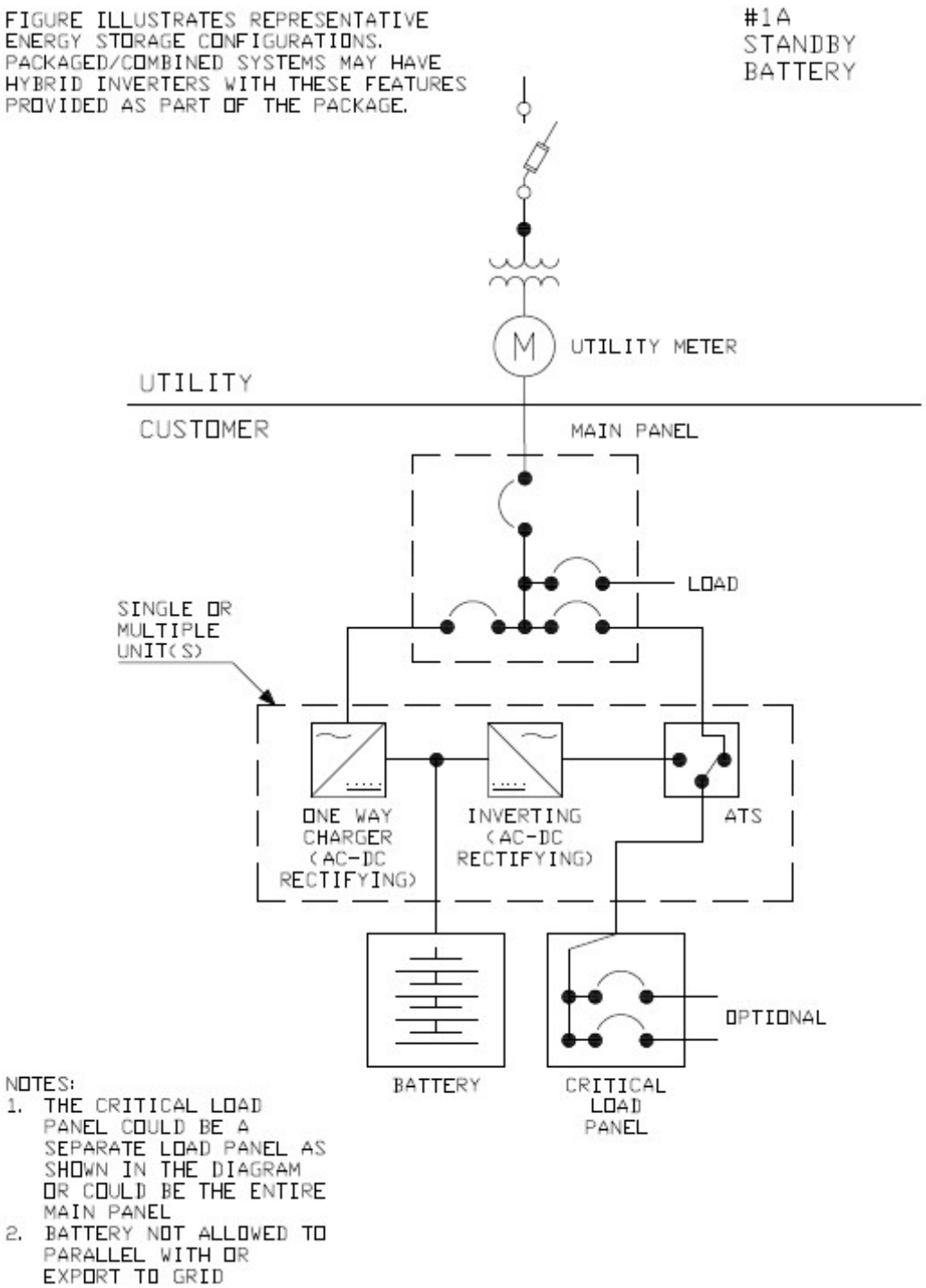
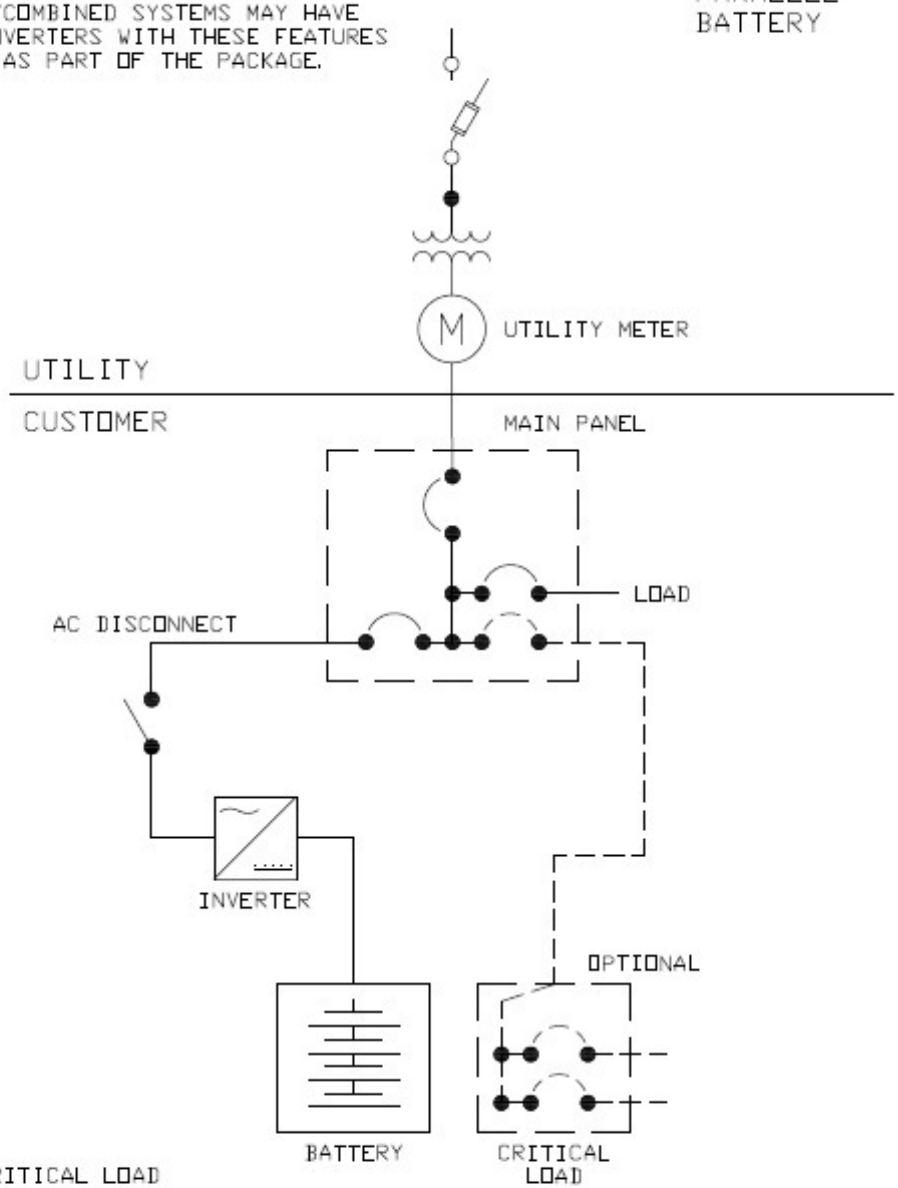


FIGURE ILLUSTRATES REPRESENTATIVE ENERGY STORAGE CONFIGURATIONS. PACKAGED/COMBINED SYSTEMS MAY HAVE HYBRID INVERTERS WITH THESE FEATURES PROVIDED AS PART OF THE PACKAGE.
#1A
STANDBY
BATTERY
M
UTILITY METER
UTILITY
CUSTOMER
MAIN PANEL
LOAD
SINGLE OR
MULTIPLE
UNIT(S)
ONE WAY
CHARGER
(AC-DC
RECTIFYING)
INVERTING
(AC-DC
RECTIFYING)
ATS
OPTIONAL
BATTERY
CRITICAL
LOAD
PANEL
NOTES:
1. THE CRITICAL LOAD PANEL COULD BE A SEPARATE LOAD PANEL AS SHOWN IN THE DIAGRAM OR COULD BE THE ENTIRE MAIN PANEL
2. BATTERY NOT ALLOWED TO PARALLEL WITH OR EXPORT TO GRID

FIGURE ILLUSTRATES REPRESENTATIVE ENERGY STORAGE CONFIGURATIONS. PACKAGED/COMBINED SYSTEMS MAY HAVE HYBRID INVERTERS WITH THESE FEATURES PROVIDED AS PART OF THE PACKAGE.

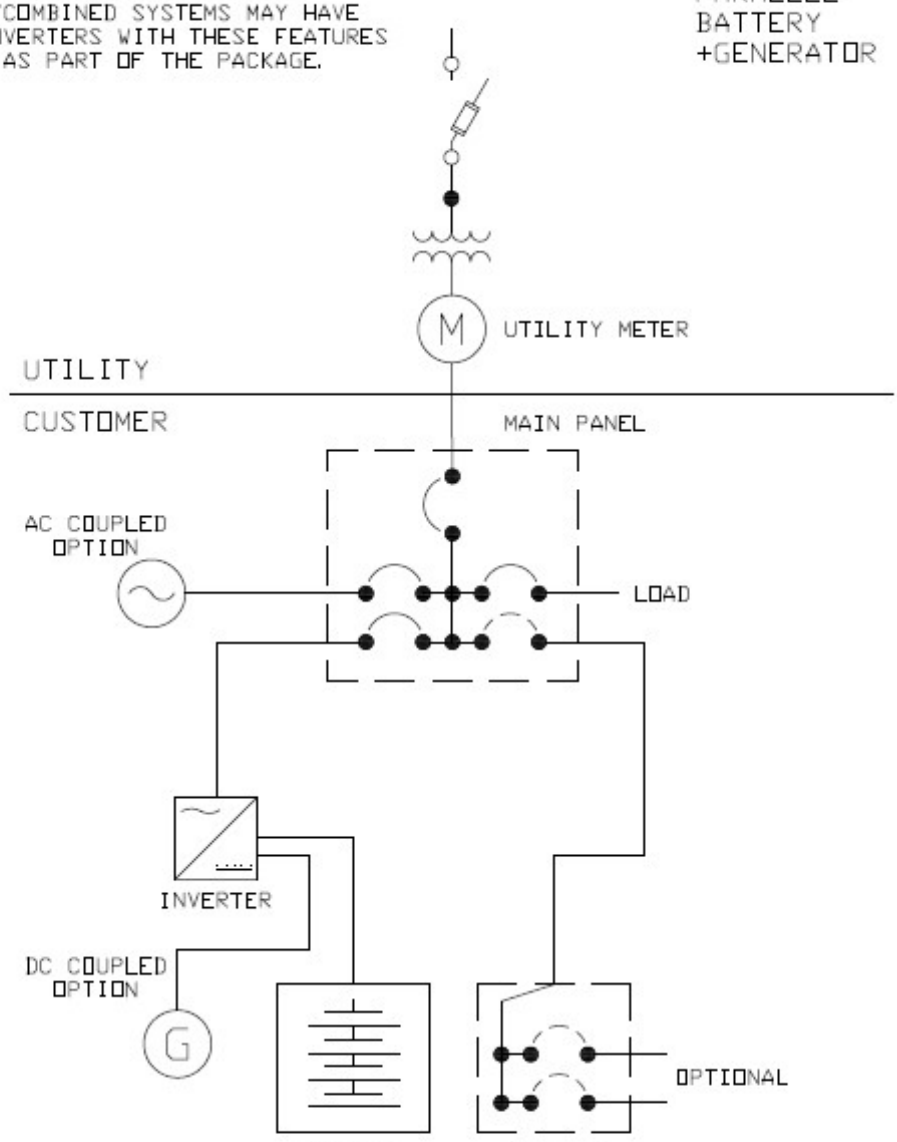
#1B
PARALLEL
BATTERY



NOTES:
1. THE CRITICAL LOAD PANEL COULD BE A SEPARATE LOAD PANEL AS SHOWN IN THE DIAGRAM OR COULD BE THE ENTIRE MAIN PANEL
2. BATTERY NOT ALLOWED TO PARALLEL WITH OR EXPORT TO GRID

FIGURE ILLUSTRATES REPRESENTATIVE ENERGY STORAGE CONFIGURATIONS. PACKAGED/COMBINED SYSTEMS MAY HAVE HYBRID INVERTERS WITH THESE FEATURES PROVIDED AS PART OF THE PACKAGE.

#1C
PARALLEL
BATTERY
+GENERATOR



NOTES:
1. THE CRITICAL LOAD PANEL COULD BE A SEPARATE LOAD PANEL AS SHOWN IN THE DIAGRAM OR COULD BE THE ENTIRE MAIN PANEL
2. BATTERY NOT ALLOWED TO PARALLEL WITH OR EXPORT TO GRID

8 APPENDIX

8.1 ABBREVIATIONS

The following defined acronyms and abbreviations are used in this document:

AHJ	Authority Having Jurisdiction
DER	Distributed Energy Resource
DSM	Demand-side Management
EDC	Electric Distribution Company
ESS	Energy Storage System
IEEE	Institute of Electrical and Electronics Engineers
IA	Interconnection Agreement
NEC	National Electric Code
PA PUC	Pennsylvania Public Utility Commission
PPL EU	PPL Electric Utilities
PUC	Public Utility Commission
REMSI	Rules for Electric Meter and Service Installations
TOU	Time-of-Use
UL	Underwriters Laboratory
WMPA	Wholesale Market Participation Agreement

9 REVISION HISTORY

Revision 0 01/01/2022	**Initial Procedure Release**
Prepared by:	Mohamad A. Kanbari
	Senior Engineer, Distribution Interconnection & Tariff Rules
Reviewed by:	Niall Pascall
	Senior Engineer, Distribution Interconnection & Tariff Rules
	Mark Musheno
	Senior Engineer, Distribution Standards
Approved by:	Kimberly Gauntner
	Supervising Engineer, Distribution Interconnection & Tariff Rules
	Christopher Bash
	Supervising Engineer, Distribution Standards

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

REBUTTAL TESTIMONY OF

KATHLEEN BOLCAR REVER

ON BEHALF OF
IGS SOLAR
("IGS")

PPL Electric Utilities Corporation Base Rate Case
Docket No. R-2025-3057164

TOPICS:

Solar Surcharge Proposal by CAUSE-PA

January 23, 2026

I. INTRODUCTION

Q. PLEASE STATE YOUR FULL NAME, POSITION, AND BUSINESS ADDRESS.

A. My name is Kathleen Bolcar Rever. My business address is 6100 Emerald Parkway, Dublin, Ohio 43016.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by IGS Energy as a director of legislative and regulatory affairs, primarily supporting our solar businesses.

Q. PLEASE DESCRIBE IGS ENERGY.

A. IGS Energy ("IGS") is licensed by the Pennsylvania Public Utility Commission. ("PUC" or "Commission") to sell electric energy to homes and businesses in several of the markets of Pennsylvania's major electric distribution companies ("EDCs"), including the service territory of PPL Electric Utilities Corporation's ("PPL" or the "Company").[1] IGS Solar, an affiliate of IGS Energy, provides solar photovoltaic ("PV") sited behind a residential or commercial customer's meter. IGS Solar's business model is focused on providing solar systems to residential or commercials who have meaningful on-site energy use, which I may refer to as "self-consuming generators." The solar PV systems provided by IGS Solar to self-consuming generators are sized to meet annual load (or some minimal percentage above annual load, such as 110% above annual load).

[1] IGS Solar is registered in Pennsylvania as a Foreign Limited Liability Company, and operates under the license granted by the PA PUC in Docket No A-2011-2228643 to Interstate Gas Supply, LLC to begin to offer, render, furnish, or supply electric generation services as a supplier to residential, small commercial (25 kW and under demand), large commercial (over 25 kW demand), industrial, and governmental customers in the electric distribution company service territories of Duquesne Light Company, Metropolitan Edison Company, PECO Energy Company, Pennsylvania Electric Company, Pennsylvania Power Company, PPL Electric Utilities Corporation, and West Penn Power Company in the Commonwealth of Pennsylvania.

IGS Solar is different from others who have oversized systems with no meaningful on-site energy use that export the vast majority of their generation to the grid.

No party has opposed IGS Solar's Petition to Intervene in this proceeding, which was granted in Prehearing Order #1.[2]

Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND OCCUPATIONAL BACKGROUND.

A. I obtained a Bachelor of Arts in Biology and in Environmental Science from the University of Virginia and a Master of Environmental Management and a Master of Public Policy from Duke University. I have worked for IGS in my current capacity for over ten years. Prior to that, I worked for the Solar Energy Industries Association as a Director of State Affairs for four years. Prior to that, I worked at the United States Department of Energy in their Solar Energy Technologies Program for four years.

Q. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY IN ANY PROCEEDING BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A. No.

Q. HAVE YOU PREVIOUSLY TESTIFIED IN OTHER UTILITY PROCEEDINGS?

A. Yes, I submitted testimony to the New Jersey Board of Public Utilities and the Ohio Public Utilities Commission.

Q. ARE YOU SPONSORING ANY EXHIBITS?

A. Yes, Exhibit KR-1, which are CAUSE-PA's responses to IGS Solar's interrogatories.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

I am submitting this testimony on behalf of IGS Solar to respond to one of the proposals made in the Direct Testimony of Patrick M. Cicero ("CAUSE-PA Statement 1").

[2] *PUC v. PPL Elec. Utils. Corp.*, Docket Nos. R-2025-3057164 (Order issued Nov. 14, 2025), at 6.

Specifically, I am responding to the proposal at CAUSE-PA Statement 1 at pages 116–17 that net metered customers pay the Universal Service Rider ("USR") and the Phase 4 Act 129 Compliance Rider ("ACR 4" or "ACR") based on their gross volumetric usage of electricity notwithstanding their self-generation.[3]

I am limiting the scope of my rebuttal testimony to that recommended solar surcharge proposal and I am not attempting to respond to other specific statements, proposals or recommendations made in CAUSE-PA Statement 1 or by the testimony of the other parties' witnesses. In the event that an issue is not addressed, this should not be viewed as my or IGS Solar's acceptance of their testimony. Rather it reflects my belief that a response in this rebuttal testimony is not warranted, either because it was adequately addressed by other rebuttal testimony or because it is a legal matter that is better addressed by counsel in briefs or other pleadings.

Q. DID YOU ADDRESS THIS ISSUE IN YOUR DIRECT TESTIMONY?

A. No. Mr. Cicero's proposal from his direct testimony was not something that PPL advanced or proposed in its own base rate case, and therefore, IGS Solar did not submit direct testimony on this issue because it had no idea that such a proposal would be the subject of this proceeding.

Q. HOW IS YOUR TESTIMONY STRUCTURED?

A. First, I explain how net metering is currently structured. Then, I discuss certain ambiguities in Mr. Cicero's proposed solar surcharge recommendation. Finally, I explain how the recommendations would be difficult to implement and would run afoul of Pennsylvania's existing net metering paradigm.

[3] CAUSE-PA St. 1 at 116.

Q. PLEASE SUMMARIZE YOUR RECOMMENDATION.

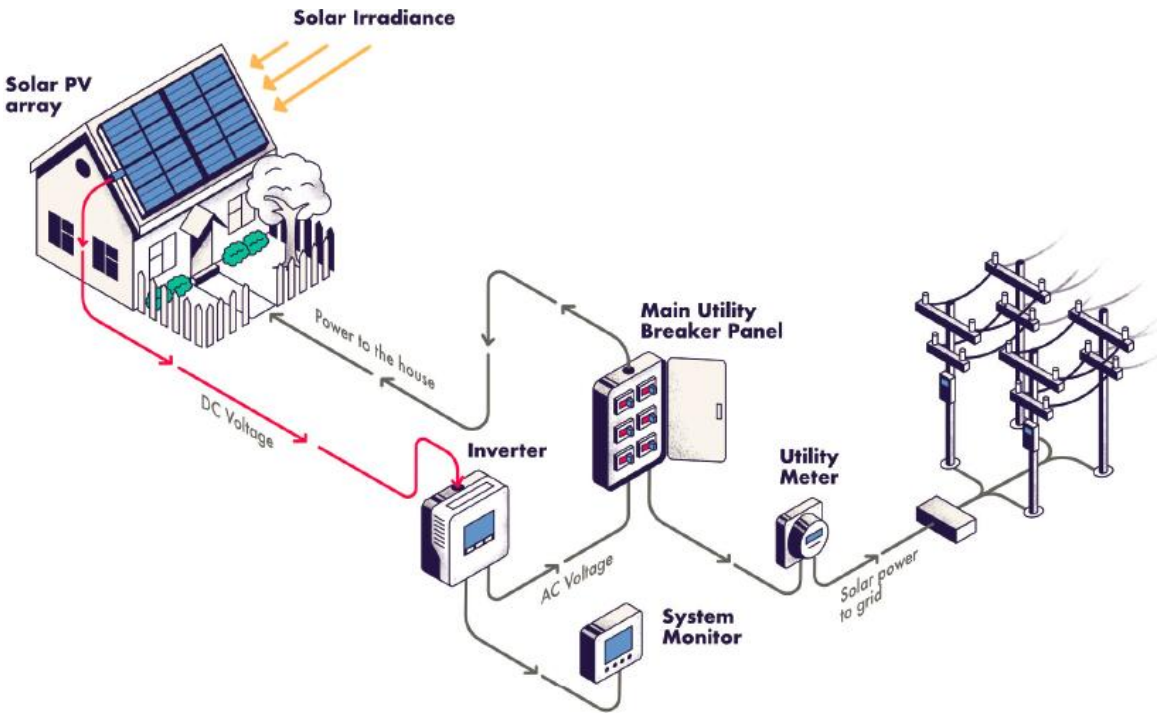
A. I recommend that the Commission reject Mr. Cicero's solar surcharge recommendations in their entirety. They are unworkable and unreasonable.

II. NET METERING IN PENNSYLVANIA

Q. HOW DOES NET METERING WORK IN PENNSYLVANIA?

A. The below line diagram shows how a "typical" residential net metered system is arranged.[4] This image shows a moment in time when the solar system is producing more than the customer is consuming and, therefore, exporting power to the grid:

Diagram 1 – Bi-Directional Meter



Any excess generation not consumed onsite is sent back through the utility meter and to the grid. These electrons then flow to the nearest point of load. Net metering ensures that

[4] *See* Chapter 2: Net Metering 101, *The Role of Net Metering in the Evolving Electricity System*, NATIONAL ACADEMIES (2023), https://www.nationalacademies.org/read/26704/chapter/4#31.

customers receive fair and reasonable compensation for energy they place on the electric grid. The system monitor is owned by the system owner – be it the customer or a third-party owner – and monitors the production of the solar system. The utility meter measures the net flow of electrons to or from the grid at the end of each month. In a month where the customer sends more power back to the grid than they consume, the customer accumulates a credit for each excess kilowatt-hour ("kWh"). In a month where the customer consumes more power from the grid than they send back, they pull from their bank of excess credits to cover the cost of these kWhs.

Q. DOES THE CUSTOMER SEND EVERY KWH PRODUCED BY THE SOLAR SYSTEM TO THE GRID?

A. No, they do not. First, they consume any generated electrons that are needed instantaneously. Any leftover kWhs are sent back to the grid. The net of these "leftover" kWhs sent to the grid and any kWhs consumed from the grid is what the utility meter measures at any given point in time.

Q. HAVE YOU DESCRIBED A SINGLE BI-DIRECTION METER ARRANGEMENT?

A. Yes. I have. I did so because, to my knowledge, PPL's most common or standard net metering arrangement uses a single bi-directional meter. That is what is called for in PPL's Electric Tariff.[5] The single bi-directional meter measures the flow of electricity in both directions at the same rate. It tracks energy drawn from the grid (when your generation is insufficient) and excess energy sent back to the grid (when you overproduce). The bi-directional meter measures the **net volumetric usage** of electricity.

[5] PPL Exhibit GEO-1 at Original Page No. 21A.

Q. PLEASE BRIEFLY DESCRIBE THE ACR 4 SURCHARGE.

A. The ACR 4 surcharge is intended to cover PPL's costs for PPL's Energy Efficiency and Conservation ("EE&C") Plan.[6] I understand that the ACR 4 is calculated on electricity ***supplied*** to customers.[7]

Q. PLEASE DESCRIBE THE USR SURCHARGE.

A. The USR charge is intended "for recovery of the costs, including internal administrative costs (i.e., employee salaries, wages, and benefits), associated with universal service programs provided by the Company to residential customers."[8]

I understand that the USR is calculated on electricity ***supplied*** to residential customers.[9] The USR does not apply to other rate schedules.[10]

Q. HOW ARE THE ACR 4 AND THE USR, IF APPLICABLE, APPLIED TO CUSTOMER-GENERATORS?

A. PPL's Tariff provides that the customer-generator is responsible for the customer charge, demand charge, and other applicable charges under the applicable Rate Schedule.[11] PPL has explained that:

> Customer generators are responsible for paying all riders under their applicable rate schedule. *See* PPL Electric Exh. GEO-1, at p. 50. Some riders are based on [gross] usage, and if a customer generator has low or zero usage, the charge for those riders will be low or zero, respectively.[12]

Residential net-metered customers receive service under Rate Schedule RS. They pay the USR and ACR 4 on the electricity that is delivered to them by the grid. They do not pay

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6 PPL Exh. GEO-1 at Original Pages 26–27.
7 PPL Exh. GEO-1 at Original Page No. 26.
8 PPL Exh. GEO-1 at Original Page No. 20.
9 PPL Exh. GEO-1 at Original Page No. 20; PPL Exh GEO-1 at Original Page No. 18 (Rider Matrix).
10 PPL Exh. GEO-1 at Original Page No. 18 (Rider Matrix).
11 PPL Exh. GEO-1 at Original Page No. 21.
12 PPL Response to CAUSE-PA X-17.

the USR and ACR 4 surcharges on their self-generated electricity because it was not delivered to them by the grid. The electricity that was not delivered to them by the grid is not subject to PPL's distribution charge.

The same is true for small C&I customers who are net-metered and receiving service under Rate Schedule GS-3. They pay the USR and ACR 4 on the electricity that is delivered to them by the grid. They do not pay the USR and ACR 4 surcharges for self-generated electricity because it was not delivered to them by the grid.

III. SOLAR SURCHARGE PROPOSAL

Q. PLEASE EXPLAIN YOUR UNDERSTANDING OF WHAT MR CICERO'S RECOMMENDATION WOULD LOOK LIKE.

A. Mr. Cicero's proposal is not completely clear, and there are two possible courses of action he is recommending based on his direct testimony.

Under one interpretation, Mr. Cicero's proposal would be to charge the USR and ACR on every kWh a customer uses, whether that kWh was supplied by the customer's solar system or the grid. In his words, "such that customers would still be responsible for these riders based on their volumetric usage notwithstanding their generation."[13]

Under another interpretation, Mr. Cicero is proposing that customers pay the USR and ACR on every electron that flows from the grid through the customer's meter.

In either case, the implementation of Cicero's proposal results in depriving customers of the full retail rate for their net metered energy. Cicero states that "PPL's net metering rider includes all riders in the full retail rate credited to these customers and only requires these customers to pay the monthly fixed customer charge."[14]

[13] CAUSE-PA St. 1 at 116.
[14] CAUSE-PA St. 1 at 116.

To help clarify which interpretation is actually being proposed, IGS Solar propounded interrogatories to CAUSE-PA. The responses that CAUSE-PA provided to IGS Solar's interrogatories, which are attached hereto as Exhibit KR-1, shed some light on the proposal but do not completely eliminate ambiguity. I read the responses by CAUSE-PA as advancing the first interpretation and not the second interpretation, yet there are still inconsistencies in the responses.[15] For example, even though small commercial customers are exempt from the USR per the terms of PPL's tariff (regardless of their net metering status), CAUSE-PA's responses to interrogatories nos. 5–8 state that small commercial customers would be responsible for the USR surcharge under a variety of hypothetical situations.[16]

Notwithstanding the ambiguity, I believe each of these interpretations of CAUSE-PA's solar surcharge proposals would be unjust and unreasonable, and the additional information below shows that potential unwieldy modifications to metering and billing would be required to implement Mr. Cicero's solar surcharge recommendations.

Q. HOW WILL CAUSE-PA'S PROPOSAL IMPACT IGS SOLAR AND CUSTOMER-GENERATORS?

A. CAUSE-PA's solar surcharge proposal, if approved, would have a significant negative effect on IGS Solar and competitive markets more broadly.

CAUSE-PA's proposal targets charges or surcharges on self-consuming generators and therefore presents a fundamental change from the current process under the Pennsylvania Alternative Energy Portfolio Standards ("AEPS") Act.

[15] *See, e.g.*, Exh. KR-1 at 3 (counting kWh towards USR / ACR 4 calculation, regardless of origin).
[16] Exh. KR-1 at 6–9.

If adopted, these proposals will have a significant impact on the ability of IGS Solar to continue to provide competitive solar energy service to residents and businesses in the PPL service territory given the likely reduced revenue, increased costs, and additional processes IGS Solar may be required to manage.

If adopted, the surcharge proposals would also cause customer-generators to pay the USR and ACR 4 on electricity that was not delivered to them from the grid. Mr. Cicero does not explain why self-generated electricity that is used before it reaches the grid should be subject to charges that are based on electricity supplied (delivered) from the grid.

Moreover, I am informed that the Commission does not have the authority to impose surcharges (or other fees) on self-generated electricity, as the self-generator is not a utility under PUC regulation and is not using electricity delivered by a utility under PUC regulation.

IV. CICERO'S PROPOSAL HAS FATAL IMPLEMENTATION ISSUES

Q. HOW HAS THE NEED FOR THE SOLAR SURCHARGES BEEN EXPLAINED?

A. In my opinion, the need for the solar surcharges has not been explained. When customers generate electricity behind the meter for their own use, they necessarily reduce their consumption of grid electricity. Reduced consumption of grid electricity leads to lost or decreased revenues (cost recovery) for the utility. That has always been the case, and CAUSE-PA has not explained how the facts and circumstances have changed so drastically since the passage of the Act 129 as to require charges or surcharges on a customer-generator's "avoided use" of grid electricity.

There is no actual cost-recovery problem. Mr. Cicero does not describe a problem with PPL's cost recovery for the ACR 4 or for the USR. He fails to provide any evidence that

surcharges as applied to grid electricity procured by PPL for customers are not adequate to support the universal service and/or alternative energy compliance programs of PPL. There is no established cost-causation. Mr. Cicero does nothing to show that self-generated electricity is the cause of any costs in the universal service and/or alternative energy compliance programs of PPL. He provides no evidence to support an allegation that customer-generators who use their own electricity cause PPL to incur costs for the ACR 4 or the USR that support charging them for their avoided use of grid electricity.

Q. WHAT FURTHER INFORMATION WOULD UTILITIES NEED TO KNOW TO BE ABLE TO CALCULATE THE AMOUNT OF USR AND ACR 4 OWED?

A. In order to bill customers the USR and ACR 4 for all of their usage – as if their on-site generation did not exist – utilities would need to know the production of the behind the meter solar system and then add the net consumption to the self-generated amount to get the total volume of electricity consumed by the customer.

Q. UNDER THE CURRENT STRUCTURE, DOES ANYONE KNOW THE PRODUCTION OF THE SOLAR SYSTEM?

A. That depends. In the case of the IGS Solar business model, where we own the solar system located on the customer's roof, we carefully monitor the output of the system to ensure that it is working and that the customer is getting value for the lease payments they are making to us. If production drops, we are able to troubleshoot and figure out how to get the system back online. For a system owned by the residential customer, presumably the residential customer is able to monitor the production of the system. I cannot speak for other third-party owners of systems, but presumably they monitor production as well.

Q. DOES THE UTILITY KNOW THE PRODUCTION OF THE SOLAR SYSTEM?

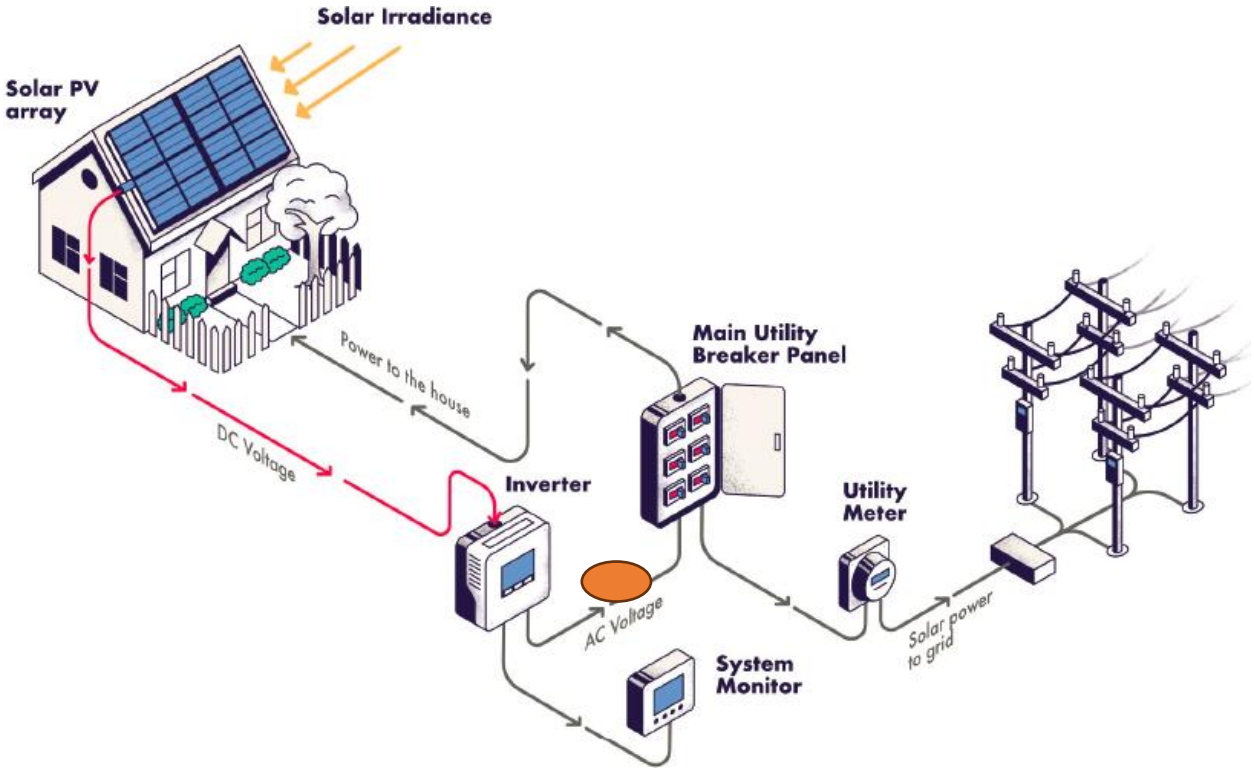
A. No. Under the current electrical configuration, I do not believe that the utility has any way of knowing the production of the solar system.

Q. WHAT WOULD HAVE TO CHANGE ON THE SOLAR SYSTEM IN ORDER TO IMPLEMENT MR CICERO'S RECOMMENDATION?

A. One would have to insert a utility-owned production meter into the arrangement, between the inverter and the main utility breaker panel, as shown by the orange circle in the diagram below. After ascertaining the customer's total energy usage, PPL would need to modify its billing system to include a separate line item for these charges. This line would be necessary because customer generators are billed the full retail rate based upon their net usage from the grid. Under the alternative interpretation of Mr. Cicero's testimony, PPL would still need to use a separate line item. In that case, PPL would cease to bill customers based upon their net usage.

[SEE DIAGRAM ON NEXT PAGE]

Diagram 2 – Dual Meter Arrangement



With a dual meter arrangement, all of the electricity generated by the customer-generator's system is exported to the grid and measured by one meter. A second meter measures only the electricity drawn from the grid for consumption (the so-called utility meter). The second meter measures the gross volumetric usage of electricity.

According to PPL's Electric Tariff, a dual-meter arrangement may be substituted for a single bi-directional meter at the Company's expense.[17] Mr. Cicero provides no estimate for the costs that would need to be incurred by PPL to substitute dual-meter arrangements for all of the bi-directional meter arrangements.

[17] PPL Exhibit GEO-1 at Original Page No. 21a.

Q. DO YOU THINK THAT MR. CICERO'S PROPOSAL IS CONSISTENT WITH THE GOALS AND OBJECTIVES OF THE STATE'S NET METERING LAW?

A. No, I do not. Pennsylvania has a well-developed, detailed net metering law that clearly supports customers receiving net metering based upon the full retail rate, i.e., receiving credits against all kilowatt hour generation, distribution, and transmission charges for each kWh the customer produces. The USR and ACR riders are kWh-based charges based on electricity supplied (delivered) from the grid. Under any interpretation of Mr. Cicero's testimony, customers would no longer receive a full credit for these charges when they produce their own electricity. *As such, Mr. Cicero's proposal would deprive customer generators of a credit based upon the full retail rate, as required by the law*.

Q. PLEASE EXPLAIN THE ECONOMIC IMPACTS OF MR CICERO'S PROPOSAL TO THE AVERAGE RESIDENTIAL CUSTOMER WITH NET-METERED SOLAR.

A. Under the first interpretation of his proposal, let's examine the example of a residential customer who uses 9,800 kWh/yr, which is roughly the average electricity consumption of Pennsylvania homes, according to the United States Energy Information Administration ("EIA").[18] This customer has a solar system which is sized to offset 100% of their annual electricity consumption. The additional cost of the USR and ACR 4 being applied to every kWh of energy consumed would equate to a customer paying $10.87 each month on average, which is the equivalent to increasing the proposed $17/month fixed charge by almost 64%.

[18] *2024 Average Monthly Bill - Residential*, UNITED STATES ENERGY INFORMATION ADMINISTRATION (2024) https://www.eia.gov/electricity/sales_revenue_price/pdf/table_5A.pdf .

Q. DOES MR CICERO'S PROPOSAL APPLY TO EXISTING SYSTEMS, AND IF SO, WHAT ARE THE IMPLICATIONS OF THIS?

A. Yes, Mr. Cicero's proposal seems to apply to existing systems, as well as new systems. To implement this, the utility would have to physically go to each existing net metered system in the Commonwealth and install a production meter. From the perspective of existing customers, this retroactive change to the net metering paradigm would negatively impact the financials of their existing system, effectively targeting them for an increase in their fixed charge of almost 60%.

Q. WOULD THIS INCREASE THE COST OF INSTALLING SOLAR IN PENNSYLVANIA?

A. Yes, absolutely it would.

Q. PLEASE EXPLAIN.

A. First, there is the cost to purchase the physical the meters themselves, then there is the cost of installing them – either by the solar installer or by, more likely, the utility. Further, there's the cost for the utility to read them and monitor that they are working correctly.

Q. WOULD THIS ADDITIONAL STEP ADD COSTS TO THE INSTALLATION PROCESS? PLEASE EXPLAIN.

A. Yes, it would add both hardware costs and 'soft costs' – the cost of people's time as well as the cost of delayed projects. Consider the scenario where a utility employee would have to install the production meter – rather than the utility allowing the installer to install it. Towards the end of the installation process, after the solar installer had to wire the system to allow for the production meter, the installation would have to halt until a utility worker could come out and install the production meter. If, for some reason, the installation of the production meter caused a "red flag" on the local permitting inspection,

then the installer would need to ask the utility to come back out again, delaying the process further.

Furthermore, this is one more piece of equipment that could fail. The utility would need to do some sort of monitoring/tracking to make sure the meter is working properly – since they are charging the customer based on the reading. And the utility would have to validate the readings with weather data to make sure the production meter is working correctly. There could be a myriad of reasons why the production meter is reporting lower than expected system output.

Q. ANYTHING ELSE TO ADD ABOUT CICERO'S PROPOSAL

A. Yes. Mr. Cicero's proposal would seem to single out net metering customers for special treatment with no justification. He does not, for example, suggest that a residential customer who installs a high efficiency heat pump and reduces electric usage compared to the use of electric baseboard heating would nonetheless be charged these surcharges on the usage levels he or she previously experienced. This proposal appears to discriminate against net meterers without any reasonable justification.

V. CONCLUSION

Q. DOES THAT COMPLETE YOUR REBUTTAL TESTIMONY?

A. Yes; however, I do reserve the right to supplement this testimony as may be appropriate.

Exhibit KR-1

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR

SET I

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

1. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail the impact of CAUSE-PA's proposal on the customer in the following example:

   Residential customer (under Rate Schedule RS) is **not** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. Customer uses a total of zero kwh in a billing month. In that same billing month, customer generates zero kwh and PPL procures zero kwh for the customer. Customer's bill shows zero kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00220 per kwh.

   a. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   b. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

All calculations are in Attachment A. Based on the assumed facts stated in the question:

a. The customer's Universal Service Rider (USR) charge would be $0.00. **See Attachment A, Line 8.** This is because the customer used zero kwh in the month.

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.00. **See Attachment A, Line 7.** This is because the customer used zero kwh in the month.

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

2. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail how CAUSE-PA's proposal would impact the customer in the following example:

   Residential customer (under Rate Schedule RS) **is** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. Customer uses a total of 100 kwh in a billing month. In that same billing month, customer generates 100 kwh and PPL procures zero kwh for the customer. Customer's bill shows zero kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00220 per kwh.

   a. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   b. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

All calculations are in Attachment B. Based on the assumed facts stated in the question:

a. The customer's Universal Service Rider (USR) charge would be $1.11. **See Attachment B, Line 8.** This is because the customer used 100 kwh in the month.

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.22. **See Attachment B, Line 7.** This is because the customer used 100 kwh in the month.

Under Mr. Cicero's proposal, the customer would receive a bill credit for 100 kwh of their customer generation consisting of the sum of the calculated Energy Charge, SDER, GSC-1, and TSC charges. **See Attachment B, Line 20.**

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

3. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail how CAUSE-PA's proposal would impact the customer in the following example:

   Residential customer (under Rate Schedule RS) **is** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. Customer uses a total of 100 kwh in a billing month. In that same billing month, customer generates 110 kwh and PPL procures zero kwh for the customer. Customer's bill shows negative 10 (-10) kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00220 per kwh.

   a. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   b. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

All calculations are in Attachment C. Based on the assumed facts stated in the question:

a. The customer's Universal Service Rider (USR) charge would be $1.11. **See Attachment C, Line 8.** This is because the customer used 100 kwh in the month.

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.22. **See Attachment C, Line 7.** This is because the customer used 100 kwh in the month.

Under Mr. Cicero's proposal, the customer would receive a bill credit for 100 kwh of their customer generation consisting of the sum of the calculated Energy Charge, SDER, GSC-1, and TSC charges and would bank 10 kwh to offset usage in a future month. **See Attachment C, Lines 20 and 21.**

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

4. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail how CAUSE-PA's proposal would impact the customer in the following example:

   Residential customer (under Rate Schedule RS) **is** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. Customer uses a total of 100 kwh in a billing month. In that same billing month, customer generates 90 kwh, PPL applies 10 kwh that were carried forward from a prior billing period, and PPL procures zero kwh for the customer. Customer's bill shows zero kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00220 per kwh.

   a. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   b. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

All calculations are in Attachment D. Based on the assumed facts stated in the question:

a. The customer's Universal Service Rider (USR) charge would be $1.11. **See Attachment D, Line 8.** This is because the customer used 100 kwh in the month.

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.22. **See Attachment D, Line 7.** This is because the customer used 100 kwh in the month.

Under Mr. Cicero's proposal, the customer would receive a bill credit for 100 kwh for their customer generation consisting of the sum of the calculated Energy Charge, SDER, GSC-1, and TSC charges for the 90 kwh of current month's generation and the 10 kwh carried over from the previous month. **See Attachment D, Lines 19 and 20.**

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

5. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail how CAUSE-PA's proposal would impact the customer in the following example:

   Small commercial customer (under Rate Schedule GS-3) is **not** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. PPL supplies 100 kwh to customer in a billing month In that same billing month, customer delivers zero kwh to PPL and uses a total of zero kwh. Customer's bill shows zero kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00166 per kwh.

   a. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   b. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

The question is unclear because it states both that "PPL supplies 100 kwh to customer in a billing month" and that the "customer delivers zero kwh to PPL and uses a total of zero kwh. Customer's bill shows zero kwh delivered for that month." In responding to this question, I am assuming that the customer used the 100 kwh that was supplied by PPL. **All calculations are in Attachment E.**

a. The customer's Universal Service Rider (USR) charge would be $1.11. **See Attachment E, Line 8.** This is because they used 100 kwh in the month. Please note the question assumes a higher USR charge for GS-3 customers than was proposed by CAUSE-PA. See CAUSE-PA St. No. 2 at 24 (recommending $0.0032/kwh).

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.17. **See Attachment E, Line 7.** This is because they used 100 kwh in the month.

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

6. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail how CAUSE-PA's proposal would impact the customer in the following example:

   Small commercial customer (under Rate Schedule GS-3) **is** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. PPL supplies 100 kwh to customer in a billing month In that same billing month, customer generates 100 kwh and uses a total of 100 kwh. Customer's bill shows zero kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00166 per kwh.

   a. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   b. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

This question is unclear because it says that PPL supplies 100 kwh, the customer generates 100 kwh, the customer uses 100 kwh, and the bill somehow shows 0 kwh delivered. In responding to this question, I assume only that the customer used 100 kwh and generated 100 kwh. **All calculations are in Attachment F.**

a. The customer's Universal Service Rider (USR) charge would be $1.11. **See Attachment F, Line 8.** This is because they used 100 kwh in the month. Please note the question assumes a higher USR charge for GS-3 customers than was proposed by CAUSE-PA. See CAUSE-PA St. No. 2 at 24 (recommending $0.0032/kwh).

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.17. **See Attachment F, Line 7.** This is because they used 100 kwh in the month.

Under Mr. Cicero's proposal, the customer would receive a bill credit for 100 kwh of their customer generation consisting of the sum of the calculated SDER, GSC-1, and TSC charges. **See Attachment F, Line 20.**

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

7. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail how CAUSE-PA's proposal would impact the customer in the following example:

   Small commercial customer (under Rate Schedule GS-3) **is** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. PPL supplies 100 kwh to customer in a billing month In that same billing month, customer generates 110 kwh and uses a total of 100 kwh. Customer's bill shows negative 10 (-10) kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00166 per kwh.

   a. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   b. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

This question is unclear because it says that PPL supplies 100 kwh in a month, the customer generated 110 kwh and used 100 kwh, but that the customer's bill shows a negative 10 (-10) kwh delivered. In answering this question, I am assuming simply that the customer used 100 kwh and generated 110 kwh. **All calculations are in Attachment G.**

a. The customer's Universal Service Rider (USR) charge would be $1.11. **See Attachment G, Line 8.** This is because they used 100 kwh in the month. Please note the question assumes a higher USR charge for GS-3 customers than was proposed by CAUSE-PA. See CAUSE-PA St. No. 2 at 24 (recommending $0.0032/kwh).

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.17. **See Attachment G, Line 7.** This is because they used 100 kwh in the month.

Under Mr. Cicero's proposal, the customer would receive a bill credit for 100 kwh of their customer generation consisting of the sum of the calculated SDER, GSC-1, and TSC charges and would bank 10 kwh to offset usage in a future month. **See Attachment G, Lines 20 and 21.**

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSES TO

INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS PROPOUNDED BY IGS SOLAR - SET I

Docket No. R-2025-3057164

8. Reference CAUSE-PA Statement 1 (Patrick M. Cicero) at 116-117: Please explain in detail how CAUSE-PA's proposal would impact the customer in the following example:

   Small commercial customer (under Rate Schedule GS-3) **is** a customer-generator under PPL's Net Metering for Renewable Customer-Generators Rider. Customer uses a total of 100 kwh in a billing month. In that same billing month, customer generates 90 kwh, PPL applies 10 kwh that were carried forward from a prior billing period, and PPL procures zero kwh for the customer. Customer's bill shows zero kwh delivered for that month.

   For purposes of this example, Universal Service Rider (USR) charge is $0.01111 per kwh; and the Phase 4 Act 129 Compliance Rider (ACR 4) charge is $0.00220 per kwh.

   c. Under CAUSE-PA's proposal: Please explain the applicable Universal Service Rider (USR) charge to the customer for that billing month and show your calculation.

   d. Under CAUSE-PA's proposal: Please explain the applicable Phase 4 Act 129 Compliance Rider (ACR 4) charge to the customer for that billing month and show your calculation.

Response:

All calculations are in Attachment H. Based on the assumed facts stated in the question:

a. The customer's Universal Service Rider (USR) charge would be $1.11. **See Attachment H, Line 8.** This is because they used 100 kwh in the month. Please note the question assumes a higher USR charge for GS-3 customers than was proposed by CAUSE-PA. See CAUSE-PA St. No. 2 at 24 (recommending $0.0032/kwh).

b. The customer's Phase 4 Act 129 Compliance Rider (ACR 4) charge would be $0.22. **See Attachment H, Line 7.** This is because they used 100 kwh in the month. Note: the ACR4 charge in question 8 is higher than was listed in questions 5-7.

Under Mr. Cicero's proposal, the customer would receive a bill credit for 100 kwh of their customer generation consisting of the sum of the calculated SDER, GSC-1, and TSC charges for the 90 kwh of current month's generation and the 10 kwh carried over from the previous month. **See Attachment H, Lines 19 and 20.**

Response prepared by or under the supervision of Patrick Cicero

Date: January 22, 2026

CAUSE-PA RESPONSE TO 1(a) and (b)
Rate Schedule: RS Residential Service
Customer with 0 kWh of Usage and 0 Kwh of Generation

Line #	Question #		Current Rates	Volumes Consumed	Bill	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$14.09/Bill	1 Month	$14.09	$17.00/Bill	1 Month	$17.00
2		Energy Charge	$0.03534/kWh	0 kWh	$0.00	$0.04965/kWh	0 kWh	$0.00
3		Demand Charge						
4		TCJA	-8.0%		-$1.13			
5		SMR 2	$1.50/Bill	1 Month	$1.50			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	1(b)	ACR 4	$0.00220/kWh	0 kWh	$0.00	$0.00220/kWh	0 kWh	$0.00
8	1(a)	USR	$0.01111/kWh	0 kWh	$0.00	$0.01111/kWh	0 kWh	$0.00
9		SDER	$0.00184/kWh	0 kWh	$0.00			
10		DSIC	7.5%		$1.08			
11		Distribution Subtotal			$15.54			$17.00
12		State Tax Adjustment	-0.28%		-$0.04			
13		Total Distribution Charges			$15.49			$17.00
14		GSC-1	$0.09166/kWh	0 kWh	$0.00	$0.09166/kWh	0 kWh	$0.00
15		TSC	$0.03324/kWh	0 kWh	$0.00	$0.03324/kWh	0 kWh	$0.00
16		Energy & Transmission Subtotal			$0.00			$0.00
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$0.00			$0.00
19		Customer Generated Amount Banked From Previous Period	$0.16208/kWh	0 kWh	$0.00	$0.17455/kWh	0 kWh	$0.00
20		Customer Generated Amount	$0.16208/kWh	0 kWh	$0.00	$0.17455/kWh	0 kWh	$0.00
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.16208/kWh	0 kWh	$0.00	$0.17455/kWh	0 kWh	$0.00
22		**Total Monthly Bill**			**$15.49**			**$17.00**

CAUSE-PA RESPONSE TO 2(a) and (b)
Rate Schedule: RS Residential Service
Customer with 100 kWh of Usage and 100 Kwh of Generation

Line #	Question #		Current Rates	Volumes Consumed	Bill	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$14.09/Bill	1 Month	$14.09	$17.00/Bill	1 Month	$17.00
2		Energy Charge	$0.03534/kWh	100 kWh	$3.53	$0.04965/kWh	100 kWh	$4.97
3		Demand Charge						
4		TCJA	-8.0%		-$1.41			
5		SMR 2	$1.50/Bill	1 Month	$1.50			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	2(b)	ACR 4	$0.00220/kWh	100 kWh	$0.22	$0.00220/kWh	100 kWh	$0.22
8	2(a)	USR	$0.01111/kWh	100 kWh	$1.11	$0.01111/kWh	100 kWh	$1.11
9		SDER	$0.00184/kWh	100 kWh	$0.18			
10		DSIC	7.5%		$1.44			
11		Distribution Subtotal			$20.66			$23.30
12		State Tax Adjustment	-0.28%		-$0.06			
13		Total Distribution Charges			$20.60			$23.30
14		GSC-1	$0.09166/kWh	100 kWh	$9.17	$0.09166/kWh	100 kWh	$9.17
15		TSC	$0.03324/kWh	100 kWh	$3.32	$0.03324/kWh	100 kWh	$3.32
16		Energy & Transmission Subtotal			$12.49			$12.49
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$12.49			$12.49
19		Customer Generated Amount Banked from Previous Period	$0.16208/kWh	0 kWh	$0.00	$0.17455/kWh	0 kWh	$0.00
20		Customer Generated Amount	$0.16208/kWh	100 kWh	$16.21	$0.17455/kWh	100 kWh	$17.46
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.16208/kWh	0 kWh		$0.17455/kWh	0 kWh	
22		**Total Monthly Bill**			**$16.88**			**$18.33**

CAUSE-PA RESPONSE TO 3(a) and (b)
Rate Schedule: RS Residential Service
Customer with 100 kWh of Usage and 110 Kwh of Generation

Line #	Question #		Current Rates	Volumes Consumed	Bill	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$14.09/Bill	1 Month	$14.09	$17.00/Bill	1 Month	$17.00
2		Energy Charge	$0.03534/kWh	100 kWh	$3.53	$0.04965/kWh	100 kWh	$4.97
3		Demand Charge						
4		TCJA	-8.0%		-$1.41			
5		SMR 2	$1.50/Bill	1 Month	$1.50			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	3(b)	ACR 4	$0.00220/kWh	100 kWh	$0.22	$0.00220/kWh	100 kWh	$0.22
8	3(a)	USR	$0.01111/kWh	100 kWh	$1.11	$0.01111/kWh	100 kWh	$1.11
9		SDER	$0.00184/kWh	100 kWh	$0.18			
10		DSIC	7.5%		$1.44			
11		Distribution Subtotal			$20.66			$23.30
12		State Tax Adjustment	-0.28%		-$0.06			
13		Total Distribution Charges			$20.60			$23.30
14		GSC-1	$0.09166/kWh	100 kWh	$9.17	$0.09166/kWh	100 kWh	$9.17
15		TSC	$0.03324/kWh	100 kWh	$3.32	$0.03324/kWh	100 kWh	$3.32
16		Energy & Transmission Subtotal			$12.49			$12.49
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$12.49			$12.49
19		Customer Generated Amount Banked from Previous Period	$0.16208/kWh	0 kWh	$0.00	$0.17455/kWh	0 kWh	$0.00
20		Customer Generated Amount	$0.16208/kWh	110 kWh	$17.83	$0.17455/kWh	110 kWh	$19.20
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.16208/kWh	-10 kWh	-$1.62	$0.17455/kWh	-10 kWh	-$1.75
22		**Total Monthly Bill**			**$16.88**			**$18.33**

CAUSE-PA RESPONSE TO 4(a) and (b)
Rate Schedule: RS Residential Service
Customer with 100 kWh of Usage and 90 Kwh of Generation plus 10kWh of Carry Over

Line #	Question #		Current Rates	Volumes Consumed	Bill	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$14.09/Bill	1 Month	$14.09	$17.00/Bill	1 Month	$17.00
2		Energy Charge	$0.03534/kWh	100 kWh	$3.53	$0.04965/kWh	100 kWh	$4.97
3		Demand Charge						
4		TCJA	-8.0%		-$1.41			
5		SMR 2	$1.50/Bill	1 Month	$1.50			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	4(b)	ACR 4	$0.00220/kWh	100 kWh	$0.22	$0.00220/kWh	100 kWh	$0.22
8	4(a)	USR	$0.01111/kWh	100 kWh	$1.11	$0.01111/kWh	100 kWh	$1.11
9		SDER	$0.00184/kWh	100 kWh	$0.18			
10		DSIC	7.5%		$1.44			
11		Distribution Subtotal			$20.66			$23.30
12		State Tax Adjustment	-0.28%		-$0.06			
13		Total Distribution Charges			$20.60			$23.30
14		GSC-1	$0.09166/kWh	100 kWh	$9.17	$0.09166/kWh	100 kWh	$9.17
15		TSC	$0.03324/kWh	100 kWh	$3.32	$0.03324/kWh	100 kWh	$3.32
16		Energy & Transmission Subtotal			$12.49			$12.49
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$12.49			$12.49
19		Customer Generated Amount Banked From Previous Period	$0.16208/kWh	10 kWh	$1.62	$0.17455/kWh	10 kWh	$1.75
20		Customer Generated Amount	$0.16208/kWh	90 kWh	$14.59	$0.17455/kWh	90 kWh	$15.71
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.16208/kWh	0 kWh	$0.00	$0.17455/kWh	0 kWh	$0.00
22		**Total Monthly Bill**			**$16.88**			**$18.33**

CAUSE-PA RESPONSE TO 5(a) and (b)
Rate Schedule: GS-3 Small Commerical Service
Customer with 100 kWh of Usage and 0 Kwh of Generation

Line #	Question #		Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$60.00/Bill	1 Month	$60.00	$78.00/Bill	1 Month	$78.00
2		Energy Charge						
3		Demand Charge	$3.985/kW	5.00 kW	$19.93	$5.272/kW	5.00 kW	$26.36
4		TCJA	-8.0%		-$6.39			
5		SMR 2	$3.03/Bill	1 Month	$3.03			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	5(b)	ACR 4	$0.00166/kWh	100 kWh	$0.17	$0.00166/kWh	100 kWh	$0.17
8	5(a)	USR	$0.01111/kWh	100 kWh	$1.11	$0.01111/kWh	100 kWh	$1.11
9		SDER	$0.00092/kWh	100 kWh	$0.09			
10		DSIC	7.5%		$5.84			
11		Distribution Subtotal			$83.76			$105.64
12		State Tax Adjustment	-0.28%		-$0.235			
13		Total Distribution Charges			$83.53			$105.64
14		GSC-1	$0.08956/kWh	100 kWh	$8.96	$0.08956/kWh	100 kWh	$8.96
15		TSC	$0.03158/kWh	100 kWh	$3.16	$0.03158/kWh	100 kWh	$3.16
16		Energy & Transmission Subtotal			$12.11			$12.11
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$12.11			$12.11
19		Customer Generated Amount Banked From Previous Period	$0.12206/kWh	0 kWh	$0.00	$0.12114/kWh	0 kWh	$0.00
20		Customer Generated Amount	$0.12206/kWh	0 kWh	$0.00	$0.12114/kWh	0 kWh	$0.00
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.12206/kWh	0 kWh	$0.00	$0.12114/kWh	0 kWh	$0.00
22		**Total Monthly Bill**			$95.64			$117.75

CAUSE-PA RESPONSE TO 6(a) and (b)
Rate Schedule: GS-3 Small Commerical Service
Customer with 100 kWh of Usage and 100 Kwh of Generation

Line #	Question #		Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$60.00/Bill	1 Month	$60.00	$78.00/Bill	1 Month	$78.00
2		Energy Charge						
3		Demand Charge	$3.985/kW	5.00 kW	$19.93	$5.272/kW	5.00 kW	$26.36
4		TCJA	-8.0%		-$6.39			
5		SMR 2	$3.03/Bill	1 Month	$3.03			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	6(b)	ACR 4	$0.00166/kWh	100 kWh	$0.17	$0.00166/kWh	100 kWh	$0.17
8	6(a)	USR	$0.01111/kWh	100 kWh	$1.11	$0.01111/kWh	100 kWh	$1.11
9		SDER	$0.00092/kWh	100 kWh	$0.09			
10		DSIC	7.5%		$5.84			
11		Distribution Subtotal			$83.76			$105.64
12		State Tax Adjustment	-0.28%		-$0.235			
13		Total Distribution Charges			$83.53			$105.64
14		GSC-1	$0.08956/kWh	100 kWh	$8.96	$0.08956/kWh	100 kWh	$8.96
15		TSC	$0.03158/kWh	100 kWh	$3.16	$0.03158/kWh	100 kWh	$3.16
16		Energy & Transmission Subtotal			$12.11			$12.11
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$12.11			$12.11
19		Customer Generated Amount Banked From Previous Period	$0.12206/kWh	0 kWh	$0.00	$0.12114/kWh	0 kWh	$0.00
20		Customer Generated Amount	$0.12206/kWh	100 kWh	$12.21	$0.12114/kWh	100 kWh	$12.11
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.12206/kWh	0 kWh	$0.00	$0.12114/kWh	0 kWh	$0.00
22		**Total Monthly Bill**			$83.44			$105.64

CAUSE-PA RESPONSE TO 7(a) and (b)
Rate Schedule: GS-3 Small Commerical Service
Customer with 100 kWh of Usage and 110 Kwh of Generation

Line #	Question #		Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$60.00/Bill	1 Month	$60.00	$78.00/Bill	1 Month	$78.00
2		Energy Charge						
3		Demand Charge	$3.985/kW	5.00 kW	$19.93	$5.272/kW	5.00 kW	$26.36
4		TCJA	-8.0%		-$6.39			
5		SMR 2	$3.03/Bill	1 Month	$3.03			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	7(b)	ACR 4	$0.00166/kWh	100 kWh	$0.17	$0.00166/kWh	100 kWh	$0.17
8	7(a)	USR	$0.01111/kWh	100 kWh	$1.11	$0.01111/kWh	100 kWh	$1.11
9		SDER	$0.00092/kWh	100 kWh	$0.09			
10		DSIC	7.5%		$5.84			
11		Distribution Subtotal			$83.76			$105.64
12		State Tax Adjustment	-0.28%		-$0.235			
13		Total Distribution Charges			$83.53			$105.64
14		GSC-1	$0.08956/kWh	100 kWh	$8.96	$0.08956/kWh	100 kWh	$8.96
15		TSC	$0.03158/kWh	100 kWh	$3.16	$0.03158/kWh	100 kWh	$3.16
16		Energy & Transmission Subtotal			$12.11			$12.11
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$12.11			$12.11
19		Customer Generated Amount Banked From Previous Period	$0.12206/kWh	0 kWh	$0.00	$0.12114/kWh	0 kWh	$0.00
20		Customer Generated Amount	$0.12206/kWh	110 kWh	$13.43	$0.12114/kWh	110 kWh	$13.33
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.12206/kWh	-10 kWh	-$1.22	$0.12114/kWh	-10 kWh	-$1.21
22		**Total Monthly Bill**			$83.44			$105.64

CAUSE-PA RESPONSE TO 8 (a) and (b)
Rate Schedule: GS-3 Small Commerical Service
Customer with 100 kWh of Usage and 90 Kwh of Generation plus 10kWh of Carry Over

Line #	Question #		Current Rates	Volumes	Current Average Bills	Proposed Rates	Volumes Consumed	Proposed Average Bills
1		Customer Charge	$60.00/Bill	1 Month	$60.00	$78.00/Bill	1 Month	$78.00
2		Energy Charge						
3		Demand Charge	$3.985/kW	5.00 kW	$19.93	$5.272/kW	5.00 kW	$26.36
4		TCJA	-8.0%		-$6.39			
5		SMR 2	$3.03/Bill	1 Month	$3.03			
6		CER	-$0.01/Bill	1 Month	-$0.01			
7	8(b)	ACR 4	$0.00220/kWh	100 kWh	$0.22	$0.00220/kWh	100 kWh	$0.22
8	8(a)	USR	$0.01111/kWh	100 kWh	$1.11	$0.01111/kWh	100 kWh	$1.11
9		SDER	$0.00092/kWh	100 kWh	$0.09			
10		DSIC	7.5%		$5.85			
11		Distribution Subtotal			$83.82			$105.69
12		State Tax Adjustment	-0.28%		-$0.235			
13		Total Distribution Charges			$83.59			$105.69
14		GSC-1	$0.08956/kWh	100 kWh	$8.96	$0.08956/kWh	100 kWh	$8.96
15		TSC	$0.03158/kWh	100 kWh	$3.16	$0.03158/kWh	100 kWh	$3.16
16		Energy & Transmission Subtotal			$12.11			$12.11
17		State Tax Adjustment	0.001%		$0.00	0.001%		$0.00
18		Total Energy & Transmission Charges			$12.11			$12.11
19		Customer Generated Amount Banked From Previous Period	$0.12206/kWh	10 kWh	$1.22	$0.12114/kWh	10 kWh	$1.21
20		Customer Generated Amount	$0.12206/kWh	90 kWh	$10.99	$0.12114/kWh	90 kWh	$10.90
21		Customer Generated Amount Above Volumes Consumed in Current Month (Banked to Next Month)	$0.12206/kWh	0 kWh	$0.00	$0.12114/kWh	0 kWh	$0.00
22		**Total Monthly Bill**			$83.50			$105.69

VERIFICATION

I, Patrick Cicero, hereby state that the facts set forth in my responses to the Interrogatories and Requests for Production of Documents, IGS Solar to CAUSE-PA, Set I are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at hearing held in this matter. I understand that the statements made herein are subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Patrick Cicero

Witness, CAUSE-PA

Dated: January 22, 2026

Docusign Envelope ID: FC56735A-CE96-4E93-8EB1-5E64E1BAF1BB

VERIFICATION

I, Kathleen Bolcar Rever, hereby state that: (1) I am an employee of IGS Energy; (2) the facts set forth in my testimony are true and correct (or are true and correct to the best of my knowledge, information and belief); and (3) I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

01/23/2026 | 2:36 PM EST
Dated

Signed by:
Kathleen Bolcar Rever
43CA3803D9B04D8...
Katherine Bolcar Rever
Director of Legislative and Regulatory Affairs
IGS Energy

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	**Docket No. R-2025-3057164**
v.	:	
	:	
PPL Electric Utilities Corporation	:	

OFFICE OF SMALL BUSINESS ADVOCATE'S
LIST OF
TESTIMONY AND EXHIBITS
TO BE ADMITTED INTO THE EVIDENTIARY RECORD

The Office of Small Business Advocate ("OSBA") intends to admit the testimony and exhibits listed below, as evidence into the evidentiary record at the Evidentiary Hearings scheduled on February 17, 2026, February 18, 2026, February 19, 2026, and February 20, 2026, in the above-captioned proceeding:

- Direct Testimony and Exhibit of Mark Ewen, labelled OSBA Statement No. 1, and Exhibit IEc-1, with signed Verification of Mark Ewen.
- Rebuttal Testimony of Mark D. Ewen, labelled OSBA Statement No. 1-R, with signed Verification of Mark D. Ewen.

Date: February 12, 2026

COMMONWEALTH OF PENNSYLVANIA

December 22, 2025

The Honorable Christopher P. Pell
Deputy Chief Administrative Law Judge
Pennsylvania Public Utility Commission
Philadelphia District Office
801 Market Street
Philadelphia, PA 19107

The Honorable Barbara Shadie Nause
Administrative Law Judge
Pennsylvania Public Utility Commission
Philadelphia District Office
801 Market Street
Philadelphia, PA 19107

Re: Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation / Docket No. R-2025-3057164

Dear Judge Pell and Judge Shadie Nause:

Enclosed please find the Direct Testimony and Exhibit of Mark Ewen, labelled OSBA Statement No. 1, and Exhibit IEc-1, on behalf of the Office of Small Business Advocate ("OSBA"), in the above-referenced proceeding.

As evidenced by the enclosed Certificate of Service, all known parties will be served, as indicated.

If you have any questions, please do not hesitate to contact me.

Sincerely,

/s/ Steven C. Gray

Steven C. Gray
Senior Attorney
Assistant Small Business Advocate
Attorney ID No. 77538

Enclosures
cc: PA PUC Secretary Matthew L. Homsher (Cover Letter & Certificate of Service Only)
Mark Ewen
Maksim Malukoff
Robert D. Knecht
Parties of Record

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	**:**	
	:	**Docket No. R-2025-3057164**
v.	**:**	
	:	
PPL Electric Utilities Corporation	**:**	

DIRECT TESTIMONY AND EXHIBIT

of

MARK D. EWEN

On Behalf of the

Pennsylvania Office of Small Business Advocate

Topics:

Revenue Requirement
Cost Allocation
Revenue Allocation
Rate Design
Data Centers/Large Load Interconnections

Date Served: December 22, 2025

Date Submitted for the Record: _____

DIRECT TESTIMONY OF MARK D. EWEN

I. Introduction

Q. Mr. Ewen, please state your name and briefly describe your qualifications.

A. My name is Mark D. Ewen. I am a Principal and President of Industrial Economics, Incorporated ("IEc"), a consultancy headquartered at 2067 Massachusetts Avenue, Cambridge, MA 02140. My consulting practice focuses on regulatory and energy economics, expert case management and economic damages estimation in a variety of litigation contexts, and financial analysis. I obtained a B.A degree in Economics and Political Science from the University of North Dakota, and a Master of Public Policy degree from the University of Michigan. I have participated and provided testimony in a variety of proceedings before the PA Public Utilities Commission, including electric and gas base rates cases, 1307(f) purchased gas cost filings, energy efficiency and conservation cases, merger and acquisition cases, and default service provider ("DSP") petitions. My résumé and a listing of the expert testimony that I have filed in various litigation and utility regulatory proceedings are attached in Exhibit IEc-1.

Q. Please describe your assignment in this matter.

A. I am appearing in this proceeding on behalf of the Pennsylvania Office of Small Business Advocate ("OSBA"). The OSBA requested that I review the filing of PPL Electric Utilities Corporation ("PPL Electric" or the "Company") in this proceeding to evaluate whether the rates proposed for small business customers are consistent with sound economics and regulatory principles. If I have not addressed a particular issue, it cannot be inferred that I agree with PPL Electric's proposal for that topic.

Q. Before getting into the details of your analysis, please summarize the Company's rate classes.

A. PPL Electric's tariff has a number of schedules under which residential and non-residential customers take service. These tariff schedules are generally distinguished by voltage level, load characteristics, and type of service. Class data below is derived from the historical test year in PPL Electric Exhibit CRS-1.

RS (Residential Service): The residential class consists of standard RS and Residential Thermal Storage ("RTS"). The RS class has about 1.3 million customers with an average energy use of 11,164 kilowatt-hours ("kWh") per year, while the RTS class consisted of roughly 11,500 customers with an average energy use of 19,912 kWh per year.[1] The Company is proposing to eliminate the RTS class in this proceeding and move the RTS customers to the RS class.[2]

The following are the non-residential rate class groups specified by PPL Electric for its cost allocation analysis.

GS-1 (Small General Service – Secondary Voltage): This group consists of three tariff schedules for small commercial customers: Single-Phase General Service; Volunteer Fire/ Non-Profit; and Separate Meter General Space Heating ("GH-2"). The Company proposes to eliminate the GH-2 class in this proceeding.[3] For the purposes of this testimony, "GS-1" refers to all customers taking service under the three tariffs.

There were 147,715 customers in the GS-1 class averaging about 12,869 kWh per year.

GS-3 (Large General Service): This rate class group includes large commercial customers receiving secondary distribution system deliveries, divided into two groups: Three-Phase General Service and the Volunteer Fire/Non-Profit. There were 39,257 customers in the GS-3 rate class in the historical test year with an average energy use of 210,000 kWh.

LP-4 (Large General Service – 12,470 volts): This class includes the smaller of the commercial and industrial customers receiving service from lines of three phase 12,470 volts or single phase 7,200 volts.[4] There were 1,237 customers in the LP-4 class with an average energy consumption of 5 GWh per annum.

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[1] PPL Statement No. 4 – Direct Testimony of Charles Schram, Exhibit CRS-1, p. 1.

[2] PPL Statement No. 8 – Direct Testimony of Steven Wishart, p. 12.

[3] *Ibid*, p. 15.

[4] PPL Electric Volume XII, p. 95.

LP-5 (Large General Service – 69 kV or Higher): This class includes the larger of the commercial and industrial customers supplied from available lines of 69,000 volts or higher.[5] There were 162 customers in the LP-5 class with an average energy consumption of 37 GWh per annum. The LP-5 class is home to New Large Load Interconnections ("LLI"), whose projected sales are forecasted to increase by over 99 percent due to data center load demands.[6]

II. Summary of Recommendations

Q. Please summarize your recommendations.

A. I offer the following recommendations.

1. The Commission should reject the Company's economic development proposal, the Opportunity Pennsylvania Program. The program, at an annual cost of $400,000, should not be recovered through distribution rates.

2. I did not prepare an independent alternative cost allocation study in this proceeding because the Company's approach is consistent with the methodology that has been approved by the Commission. I therefore rely on the Company's allocated cost of service study ("ACOSS") for revenue allocation and rate design recommendations.

3. The Company's revenue allocation is reasonably consistent with its cost allocation results. However, the Company has revised its ACOSS results and increased requested revenues since its initial filing based on issues identified by the intervening parties (including OSBA). Based on the updated revenue requirement and revenue allocation, I recommend a slightly higher rate increase to the RS class and a correspondingly lower increase for the GS-1 class.

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[5] PPL Electric Exhibit GEO-1, p. 97.

[6] PPL Electric Statement No. 4 – Direct Testimony of Charles Schram, p. 6. *See also* Exhibit CRS-1, p. 1.

4. For the LP-4, rate class, I recommend that the storm damage expense rider be assessed as a per-kilowatt ("kW") demand charge, consistent with the class's tariff structure.

5. I support the Company's proposal to classify default service customers between the General Service Charge ("GSC") rates GSC-1 and GSC-2 based on "net power flow from or into the Company's distribution or transmission system", determined by a threshold of 100 kW peak demand.

6. I recommend that the Company create a new LP-6 rate class for large data centers. The Company's proposed modifications to the LP-5 tariff are insufficient to meet the coming challenges of large loads from new data center interconnections.

7. Regarding Commission Vice Chair Kimberly Barrow's recommendation to evaluate whether large load cost causers should be allocated a share of universal service charges, I offer suggestions for how PPL Electric could allocate such costs to a new LP-6 rate class. Universal services costs could be allocated based on a large load customer's peak demand or recovered through a contribution-in-aid-of-construction charge.

III. Revenue Requirement

Q. Please provide some background regarding the Company's filing, in the context of recent base rates proceedings.

A. PPL Electric is proposing to raise its distribution rate revenues by $356.3 million, an increase of 35.6 percent, for the year ending June 30, 2027.[7] The Company's last request to increase its base rates was for $167.5 million in 2015, which ultimately settled at $124.0

[7] PPL Electric Statement No. 1, Direct Testimony of Christine Martin, p. 8. *See also* PPL Electric Statement No. 5, Direct Testimony of Bethany Johnson, pp. 5-6.

million in 2016.[8] In discovery, the Company increased its revenue requirement and proposed to raise distribution rate revenues by $389.3 million.

Q. Did you identify specific expenses that should not be included in the calculation of distribution rates?

A. Yes. The Company's economic development proposal in this proceeding should be rejected.

Q. What is the Company's economic development proposal?

A. As explained in Statement No. 21, PPL Electric proposes to implement its Opportunity Pennsylvania Program, which is an initiative to support job creation and private investment in the Company's service territory through strategic site development. The program would have an annual budget of $400,000.[9] PPL Electric would provide reimbursement funding for site development and technical assistance to communities seeking additional state and federal funding. The Company claims the program would support new businesses, strengthen the grid, and improve economic outcomes in communities.

Q. Why do you oppose the Company's proposal?

A. I do not oppose economic development initiatives in general. The issue is whether a base rates proceeding is the proper venue in which to propose, and recover the costs of, such programs. Fundamentally, PPL Electric should focus on its core mission as a utility to provide reliable service at a reasonable price. Economic development initiatives are a distraction from the core issues in base rates proceedings. In addition, these types of initiatives are generally not coordinated with government policy concerning economic development. Finally, once adopted, utilities' economic development programs are difficult to eliminate, even if their rationale no longer applies. Therefore, the Commission should reject the Company's proposal.

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[8] Docket No. R-2015-2469275, November 19, 2015, PA Public Utility Commission – OPINION AND ORDER, pp. 3, 8.

[9] PPL Electric Statement No. 21, Direct Testimony of Jason Hunt, pp. 2-3.

IV. Cost Allocation

Q. What is the purpose of a utility's ACOSS?

A. The most important criterion for setting regulated utility rates is the cost incurred by the utility for providing the service.[10] To assign costs to specific customers, utilities aggregate customers into rate classes, within which the customers have similar load sizes, seasonal consumption, peak demand patterns, and other characteristics. An ACOSS is an analytical tool with which the utility's total cost (or "revenue requirement") is allocated among each of the rate classes. These allocated costs are then used as a key input in determining the total revenues that the utility plans to recover from each rate class through tariff rates.

In using the results from an ACOSS to develop class revenue requirements, utilities and regulatory authorities usually have a longer-term goal of moving the revenue recovered from each class as close as possible to the costs allocated to that class. That is, in each proceeding, regulators try to move class revenues more into line with cost-based rates. Thus, rate classes whose revenues substantially exceed allocated costs are assigned either relatively low rate increases or rate decreases. Rate classes whose revenues are well below allocated costs are assigned relatively larger rate increases than those classes whose revenues are only slightly below allocated costs.

In addition to class revenue requirement issues, an ACOSS provides useful cost information regarding the specific nature of utility tariff charges. In particular, an ACOSS provides a cost basis for the relative magnitude of the various individual tariff charges, including the customer charge, demand charges and commodity charges.

Q. How does an ACOSS assign costs to the various rate classes?

A. The underlying principle of an ACOSS is that costs are assigned to the rate classes that cause the utility to incur those costs. This principle of cost causation is both equitable and economically efficient. It is equitable because costs are borne by those customers who

[10] The Commonwealth Court affirmed this basic principle, referring to cost of service as the "polestar" criterion. *See* Lloyd v. Pennsylvania Public Utility Commission, 904 A.2d 1010, 1020 (Pa. Cmwlth. 2006).

cause them. It is economically efficient because the price signal for consumption from a particular rate class is reasonably consistent with the cost incurred by the utility to provide the service. In that way, the consumer receives the correct price signal for determining whether to purchase more or less utility service. In effect, the consumer balances the value that it receives from the purchase of that service against the utility's cost of providing the service.

Q. What is the Company's approach to cost allocation in this proceeding?

A. The Company's ACOSS is presented by Bickey Rimay, the Vice President of Concentric Energy Advisors ("Concentric"). The Company uses the same Concentric Model from the 2015 base rate case ACOSS (R-2015-2469275).[11] Like in the last rate case, the Company utilizes a minimum system analysis to classify distribution plant costs as either customer related or demand related.

Q. Did the Company make any material changes to its ACOSS methodology since the previous base rate proceeding?

A. The Company's ACOSS methodology is largely the same. PPL Electric explains the differences in the minimum system study in response to OCA IX-3. The changes appear to be minor. Overall, because the Company's approach is consistent with the methodology that has been approved by the Commission, I did not prepare an independent alternative cost allocation study in this proceeding.

Q. Did you identify any errors or issues in the Company's ACOSS?

A. Yes. I identified an error in the Company's development of its services plant allocator. PPL Electric represents that it developed the weighting factors for the services allocator by calculating a cost per installation for each class.[12] However, based on the Company workpapers provided in response to OCA-I-1, Attachment 165 (Retail External Allocators), and Attachment 168 (Wire Installation Data), the Company appears to calculate the weighting factor based on the average cost per foot of service line within

[11] PPL Electric Statement No. 7, Direct Testimony of Bickey Rimal, p. 5.

[12] *Ibid*, p. 19.

each class. In response to OSBA II-2, the Company confirmed that the weighting factor should have been based on cost per installation and not cost per foot of service line.

The Company corrected this issue and provided updated ACOSS and revenue allocation results on December 18th.[13] The updated results also incorporate other corrections suggested by other parties. Notably, the Company's revenue requirement has increased by $38 million, which puts the Company's total requested revenue increase at $389.3 million. Unless otherwise noted, I refer to the Company's updated revenue requirement and revenue allocation in this testimony.

Q. Please summarize the results of the Company's ACOSS study.

A. **Table IEc-1** compares the relative rate of return at current rates between the Company's initial filed testimony and most recent ACOSS results provided in discovery.

Table IEc-1: Summary of PPL Electric ACOSS – Relative Rate of Return at Current Rates

Class	Initial Testimony	Updated Results Based on Discovery
RS	0.98	0.99
RTS	0.51	0.48
GS-1	0.91	0.79
GS-3	1.20	1.20
LP-4	0.80	0.81
LP-5	5.42	5.96
GH-2	1.02	0.96
SL/AL	1.33	1.43
Total	**1.00**	**1.00**

Source: IEc WP-1

V. Revenue Allocation

Q. What is revenue allocation?

A. Revenue allocation is the assignment of the dollar net increase or decrease to each of the Company's rate classes in a base rates proceeding. In contrast, *rate design* determines how

[13] OSBA-II-2, and OSBA-II-2, Attachment 2.

the allocated revenue is recovered from individual ratepayers within each class. From a cost recovery standpoint, revenue allocation addresses *inter-class* cross-subsidization issues, while rate design addresses *intra-class* cross-subsidization issues.

Q. What are the primary economic and regulatory criteria for revenue allocation?

A. In general, allocated cost is the primary criterion used by regulators in the revenue allocation process. Most utilities and regulators adopt a policy in a base rates proceeding of attempting to move revenues more into line with allocated costs by varying the magnitude of the rate increases for the individual classes. However, regulators also subject the rate increases to other non-cost criteria of ratemaking. Of the traditional rate design criteria, the most common non-cost considerations in the revenue allocation process are:

- the *gradualism* principle (or avoidance of "rate shock"), in which large rate increases for individual customers or classes of customers are avoided; and

- the *value of service* principle, which is often used to mitigate rate increases for customers or customer classes with relatively elastic demand.[14]

Using these criteria, the utility will develop a proposal for assigning the increase in the revenue requirement among the classes that reflects both cost and non-cost considerations. With this proposal, the ACOSS can be simulated at both present and proposed rates to evaluate the magnitude of "progress" that has been made toward the policy of achieving cost-based rates.

Q. Please provide an overview of the Company's proposal to eliminate the RTS and GH-2 classes, and explain why it is relevant for revenue allocation.

A. The Company is proposing to eliminate the RTS and GH-2 classes in this proceeding.

[14] See, for example, Principles of Public Utility Rates, Second Edition, Bonbright, Danielsen, Kamerschen, 1988, pages 383 to 387. The criteria in this text apply to the overall development of a utility rate structure. The criteria that I discuss in this testimony are those that apply to the revenue allocation portion of the process, which is only one aspect of the overall development of utility rates.

Witness Steven Mishart explains the rationale for the RTS elimination:[15]

> RTS has been closed to new customers since December 31, 1995, and the Company currently has 11,509 residential customers taking service through this rate. Customers currently taking service through RTS will be migrated to schedule RS when the new rates established in this proceeding become effective.

The rationale for the GH-2 is similar:[16]

> Similar to the proposal for RTS, the Company is proposing that Schedule GH-2(R) be eliminated and that any customers taking service under that rate be migrated to Schedule GS-1. About 1,500 customers currently taking service through GH-2(R) and their annual energy use represents about 2% of the total load in the GS-1 customer class.

Should the Company succeed in eliminating these classes, the revenue allocation outputs provided by the Company will likely change. In my testimony, I rely on the Company's proposed revenue allocation with both RTS and GH-2 classes.

Q. Please summarize PPL Electric's proposed revenue allocation in this proceeding.

A. The Company explains its method in the Direct Testimony of Bickey Rimal, Statement No. 7. PPL Electric limits the overall increase to any class at 1.5 times the overall system increase, with the aim to reduce the inter-class subsidies and to move classes closer to their cost of service, while ensuring that impacts to any one class are moderated and gradual.[17] No rate class receives a rate reduction under the Company's proposal.

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[15] PPL Electric Statement No. 8, Direct Testimony of Steve Wishart, p. 12.

[16] *Ibid*, p. 15.

[17] PPL Electric Statement No. 7, Direct Testimony of Bickey Rimal, p. 21.

The Company illustrates two revenue allocation methods. In the first approach, "Revenue Requirement based on ACOSS", class revenues are set directly equal to the cost-of-service results produced by the ACOSS. This approach does not explicitly consider factors such as rate stability, customer bill impacts, or gradualism. In the second approach, "Mitigated Revenue Requirement," PPL Electric uses the ACOSS as a refence point, but incorporates rate gradualism and stability into the final revenue increases.

As shown in **Table IEc-2**, based on the Company's updated revenue requirement, the total system increase is $389.3 million, or 38.8 percent. The Company proposes no rate increase for the LP-5 class, 56.9 percent for the LP-4 class, 37.1 percent for the GS-3 class, 37.7 percent for the residential class, and 45.0 percent for the GS-1 class.

Table IEc-2: Summary of PPL Electric Revenue Allocation Proposal - Mitigated Revenue Requirement

Class	Current	Proposed	Increase $mm	Increase %	Class-to-System Avg	Revenue/Cost Ratio
RS	$722.5	$994.6	$272.2	37.7%	0.97	99.5%
RTS	$8.0	$12.5	$4.5	56.9%	1.47	100.0%
GS-1	$78.8	$114.2	$35.4	45.0%	1.16	103.1%
GS-3	$129.2	$177.1	$47.9	37.1%	0.96	101.1%
LP-4	$39.0	$61.2	$22.2	56.9%	1.47	100.0%
LP-5	$2.0	$2.0	$0.0	0.0%	0.00	100.0%
GH-2	$1.3	$1.9	$0.6	42.5%	1.10	101.9%
SL/AL	$24.5	$31.0	$6.6	26.8%	0.69	100.0%
Total	**$1,005.22**	**$1,394.5**	**$389.3**	**38.73%**	**1.00**	**100.00%**

Source: IEc WP-1.
Note: Company's original filed revenue requirement was $356.3 million.

Q. What is your assessment of the Company's revenue allocation?

A. The Company's proposal is directionally consistent with the results of the ACOSS. Revenue-cost ratios are nearly at unity for most rate classes. However, the revenue-cost ratios indicate that the Company could move rates more into line with allocated cost by assigning a slightly higher rate increase to the RS class and a correspondingly lower increase for the GS-1 class. In addition, if the RTS and GH-2 classes are eliminated, the

final revenue allocation would change.

VI. Rate Design Issues

Q. What is rate design and how does it differ from revenue allocation?

A. Once revenues (i.e., costs) are assigned to the different customer classes through the revenue allocation process, classes must have pricing structures to collect said revenues from their class members. Sound rate design balances multiple objectives, attempting to reflect cost causation while sending price signals that encourage energy efficiency.

Q. Please describe the tariff structure for non-residential rate classes.

A. Within each class, the Company aligns rates such that fixed charges are closer to customer-related costs, and demand and energy charges recover demand- and energy-related costs. In instances where the ACOSS allocations indicate higher customer charges than current levels, the Company moderates rate increases to avoid excessive bill impacts.[18] **Table IEc-3** summarizes the current and proposed charges for non-residential classes based on the Company's initial filing. I have not seen an updated rate design proposal that incorporates the Company's revised revenue requirement.

Table IEc-3: Comparison of PPL Electric Proposed Non-Residential Rates

	GS-1	GS-3	LP-4
Current Rates			
Customer Charge (per Bill)	$22.00	$60.00	$169.80
Demand Charge (per kWh)	$4.361	$3.985	$2.547
Proposed Rates			
Customer Charge (per Bill)	$30.00	$78.00	$235.00
Demand Charge (per kWh)	$5.846	$5.272	$3.881
Percent Change			
Customer Charge (per Bill)	36.4%	30.0%	38.4%
Demand Charge (per kWh)	34.1%	32.3%	52.4%

Source: PPL Statement No. 8, Direct Testimony of Steven Wishart, SWW-1

[18] PPL Electric Statement No. 8, Direct Testimony of Steven Wishart, p. 13.

Q. Do you agree with the Company's proposal?

A. At the Company's initial requested revenue requirement, I do not object to the proposed changes for GS-1 and GS-3. While the percentage increases to the customer charges for Rates GS-1 and GS-3 are high, the customer charges remain well below allocated customer costs in the ACOSS. Statement No. 8 shows a cost-based customer cost of about $43 for GS-1 and $73 for GS-3.

For rate LP-4, I have concerns about the Company's methodology for applying the storm damage expense rider ("SDER"). The SDER reconciles the recovery of storm-related costs that are not reflected in the base rates revenue requirement. The Company assesses the SDER on a per-customer basis for LP-4 customers but assesses the SDER on a per-kWh basis for other rate classes. The Company's rationale for applying the SDER on a per-customer basis, implemented after the 2015 Rate Case Settlement Agreement, is flawed because the Company mistakenly states that "the base rate structure for the Large C&I customer class contained only a customer charge, i.e., there is no demand component in the Large C&I distribution rate structure."[19] This is true for the LP-5 class but not for the LP-4 class. In fact, the distribution charge accounts for over 90 percent of LP-4 class revenues.

Q. What is your recommendation for the LP-4 class (Large C&I - Primary)?

A. I recommend that the SDER be applied as a per-kW demand charge, consistent with the class's tariff structure.

VII. Net Metering

Q. Please explain what net metering is and explain the Company's proposed change for classifying customers under GSC-1 and GSC-2.

A. Net metering is a policy designed to encourage the adoption of renewable distributed generation, by allowing customer generators to set the kWh billing determinant for all energy charges on the bill (generation, transmission, distribution, universal service, etc.)

[19] Response to OSBA-II-1.

on a net basis, reflecting the difference between power delivered to the customer and power shipped back to the distribution system. Generally, credits for total generation in excess of consumption are constrained, as net metering is conceptually based on the idea of the customer meeting its own requirements. However, the Pennsylvania legislature (a) allows net generators to cash out excess generation at the generation "price to compare," and (b) allows general service customers to install up to 3 megawatts ("MW") of generating capacity regardless of the size of the actual loads.

PPL Electric has two GSC classes, GSC-1 ("Small C&I") and GSC-2 ("Large C&I"), determined by a threshold of 100 kW peak demand. Customers with demand below 100 kW are classified as GSC-1. Under the current rate structure, customers with significant net metering output but negligible demand are still assigned to the GSC-1 class.

PPL Electric proposes to categorize default service customers between the GSC-1 and GSC-2 rate categories based on "net power flow from or into the Company's distribution or transmission system", reflected in the Company's revised definition of "Maximum Registered Peak Load" in the tariff.[20] In other words, net power flow includes peak demand and peak export. As a result, any PPL Electric customer or customer-generator that imports or exports over 100 kW during the 12-month period ending September 30 will be assigned to the GSC-2 rate.

Q. Do you agree with the Company's proposal?

A, I do. PPL Electric's current classification results in Small C&I default service customers disproportionally subsidizing customer-generators that, based on their size and output, should be classified as Large C&I. When customers generate excess energy, the purchased excess power is treated as default service supply and the customer-generators receive compensation. Under existing regulations, these purchases are applied to the same class as the customer-generator from whom the power is purchased. Thus, if GSC-1 customers with minimal loads export large amounts of generation, the burden of the higher-cost default service supplies currently falls on GSC-1 default service customers, including non-net-

[20] PPL Electric Exhibit GEO-1, p. 11.

metering customers. The Company's proposal would appropriately classify large customer-generators as merchant generators.

OSBA has also supported a similar rate structure change in the recent UGI Utilities, Inc. Default Service Provider proceeding.[21]

VIII. Data Centers and Large Load Interconnections

Q. What role do data centers and large load interconnection play in this proceeding?

A. PPL Electric makes it clear that the integration of large load interconnections, namely data centers, represents an unprecedented increase to system load growth and presents new challenges to ratemaking. Data centers are currently part of the LP-5 rate class and receive service at the transmission level.[22] Load growth for the LP-5 class is forecasted to increase by 99.4 percent over the Fully Projected Future Test Year ("FPFTY").[23] The Company also expects the number of non-data center customers in the LP-5 class to *decline* by 4.5 percent.[24] New data centers are entirely responsible for the influx of load demand in the LP-5 class.

This issue is not isolated to the current FPFTY, as the Company describes in Statement No. 16. PPL Electric has an increasing number of data centers projected in advanced development seeking interconnection. In response, the Company states that it is preparing to more than double its system demand in just 5-6 years, which requires significant investments in the transmission system to interconnect these new customers. These new investments are paid in part by data center customers directly, and in part by other customers through the rate base, with the cost share determined by the extent to which the

[21] Docket P-2024-3049343.

[22] PPL Electric Statement No. 4, Direct Testimony of Charles Schram, pp. 11-12.

[23] PPL Electric Statement No. 4, CRS-1, p. 1

[24] PPL Electric Statement No. 4, Direct Testimony of Charles Schram, p. 6.

LP-5 customer interconnection results in networked bulk electric system upgrades and reliability benefits.

Q. How does the Company propose to handle new large load interconnections?

A. The Company proposes to revise its LP-5 rate schedule to isolate load center costs and reflect the requirements included in existing electric service agreements ("ESAs") with data centers. The Company believes that the ESA process has been successful in managing new interconnections, but wants to "memorialize its large load interconnection terms in its tariff for transparency and consistency."[25] The proposed LP-5 tariff terms provide that new customers enter into an agreement that includes, among other requirements, a revenue guarantee in the amount of line extension costs that were not directly charged to the customers and an initial term of no less than five years.[26]

Q. Do you agree with the Company that the LP-5 tariff changes are sufficient to protect other customers from the risk that a planned large load many not materialize?

A. The tariff changes are a welcome improvement but may not be sufficient given forecasted data center growth. Consistent with OSBA's position in the *En Banc* Hearing on Interconnection and Tariffs for Large Load Customers (Docket No. M-2025-3054271), I recommend that the Company develop a new LP-6 rate class specifically for data centers.[27] Data center load growth is expected to increase while non-data center LP-5 class load is expected to decline. Retaining heterogenous groups of customers with varying load characteristics, demand profiles, and investment risks within one rate class is not optimal in this context. Instead, the Company can incorporate some of the proposed changes to LP-5 into the new LP-6 tariff, with modifications. For example, to address the potential of "stranded costs" resulting from large data center loads not materializing, I endorse OSBA's recommendations that data center tariffs contain minimum load contracts, eight to ten-year contract terms, exit fees and advanced notice of contract

[25] PPL Electric Statement No. 16, Direct Testimony of Joseph Lookup, p. 18.

[26] PPL Electric Exhibit GEO-1, p. 98.

[27] See OSBA comments submitted on June 6, 2025.

termination, and financial security and collateral requirements to balance the need to mitigate risk of exposure to other customers and the allowance of non-discriminatory access to the grid. Creating a separate LP-6 rate class for data centers is the appropriate next step in order to implement these provisions. My proposal draws from legislation passed in Minnesota, which, among other reasonable regulations and protections, requires the Minnesota Public Utilities Commission to define "very large customers" and assign them to separate rate classes or sub classes for each public electric utility.[28]

IX. Universal Service Costs

Q. Commission Vice Chair Kimberly Barrow encouraged the parties in this proceeding to consider whether, consistent with cost causation, cost causers should be allocated a share of universal service charges. Please address this idea.

A. Vice Chair Barrow highlights the impacts of large load additions and forecasts on PJM capacity prices.[29] Currently, only residential customers pay for universal service costs, which support utilities' low-income assistance programs. In a Tentative Order concerning Interconnection and Tariffs for Large Load Customers issued on November 6, 2025, the Commission proposed a requirement that "Large Load Customers contribute to the utility's hardship fund annually, with the minimum amount to be contributed based on the Large Load Customer's peak demand."[30] I consider whether new large load customers – the cost causers – should contribute to universal service costs.

Ratemaking principles indicate that new customers' rates should be sufficient to recover the necessary costs to interconnect them. For "deep system" costs such as transmission grid upgrades and new generating capacity, it is less clear why existing customers should have rights to existing capacity while new customers pay the full incremental costs. It

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[28] Minnesota Session Laws - 2025, 1st Special Session, CHAPTER 12--H.F.No. 16, https://www.revisor.mn.gov/laws/2025/1/Session+Law/Chapter/12/.

[29] Statement of Pennsylvania Public Utility Commission Vice Chair Kimberly Barrow in Docket No. R-2025-3057164, dated October 23, 2025.

[30] Tentative Order in the En Banc Hearing Concerning Interconnection and Tariffs for Large Load Customer matter, Pennsylvania Public Utility Commission, issued November 6, 2025, Docket No. M-2025-3054271, p.43.

depends on which customers enjoy the benefits of the network upgrades. An incremental cost approach sends the right price signals to the new load for evaluating its investment, but it sends the wrong price signals to existing customers. Therefore, if the Commission wishes to allocate universal service costs to large load customers in PPL Electric's service territory, such costs could be allocated to the new proposed LP-6 class based on a customer's peak demand, as the Commission's Tentative Order suggests.[31] Given cost causation uncertainties, and following the example set by Indiana, contributions to a hardship fund supporting low-income customers could be limited to a fixed period of time.[32]

Alternatively, universal service costs could be allocated to the new proposed LP-6 class on a one-time basis through an additional contribution-in-aid-of-construction ("CIAC") charge. A CIAC is an appropriate mechanism to address incremental universal service–related costs associated with new large loads, consistent with the principle of cost causation. While universal service programs are targeted to residential affordability, additions of large load can increase overall revenue requirements, accelerate infrastructure build-out, and place upward pressure on rates that, in turn, may increase the funding needs of income-based assistance programs. To the extent a new large load materially contributes to incremental universal service funding pressures, those impacts could be addressed through a CIAC. The two approaches are not mutually exclusive.

I should note that my position assumes that in the referenced statement Vice Chair Barrow is not inferring that PPL Electric's small business customers should start contributing to universal service programs. Such an outcome would be contrary to longstanding OSBA advocacy and Commission precedent. I note that small business customers cannot take advantage of the residential-only program. In addition, as set forth

[31] *Ibid,* pp. 42-43.

[32] Order of the Commission in the Matter of the Verified Petition of Indiana Michigan Power Company for Approval of Modifications to its Industrial Power Tariff – Tariff I.P, Cause No. 46097, approved February 19, 2025, p. 46. The Settlement Agreement provides annual funding for five years to support low-income customers.

in the Net Metering section of this testimony, the current price being paid by small business customers for the alternative-sourced electricity is rising rapidly. If that proposal is not changed, and if universal service charges are added to small businesses' bills, such an outcome will significantly burden small businesses in Pennsylvania.

Q. Does this conclude your direct testimony?

A. Yes, it does.

EXHIBIT IEc-1

RÉSUMÉ AND EXPERT TESTIMONY LIST

FOR

MARK D. EWEN

IEc

MARK D. EWEN — PRESIDENT

Education

Master of Public Policy, University of Michigan

B.A., *summa cum laude*, Economics and Political Science, University of North Dakota

Select Project Experience

Examples of his project work include the following:

Mr. Ewen has participated in various proceedings concerning energy markets and regulated utilities. These efforts, which focus on issues related to cost allocation, revenue allocation, and rate design, include working on behalf of industry and consumer intervenor groups in rate-making cases before the public utility commissions in New York, Pennsylvania, Alberta, Canada, and the U.S. Postal Rate Commission. For example, for the **Pennsylvania Office of Small Business Advocate (OSBA)** and **New York Department of State's Utility Intervention Unit (UIU)** and the he has and continues to provide consulting and analytic support relating to electricity and natural gas tariff design, revenue requirements, and other regulatory initiatives concerning electrical and natural gas distribution utilities. For the **Rhode Island Attorney General**, Mr. Ewen conducted a due diligence review of PPL's proposed acquisition of Narragansett Electric Company and its potential impacts on the state's ratepayers.

For the **New York State Energy Research and Development Authority (NYSERDA) and Department of Public Service (DPS)**, Mr. Ewen provided expert services assessing the economic impacts to municipal governments of extended electricity outages related to Tropical Storm Isaias. As part of this work, he constructed a model to estimate various costs of incremental staffing requirements for over 500 localities, including excess overtime, surge time (i.e., bringing on extra staff for outage response coordination and logistics), and idle time (e.g., crews waiting extended periods for downed lines to be de-energized). The review also included consideration of other direct costs, including, among others: effects to water systems; delivery of bottled water; operation of generators; and other constraints on the provision of essential governmental services. The litigation was settled to the satisfaction of the involved parties.

For the **NYSERDA and New York DPS**, Mr. Ewen directed the development of a Generic Environmental Impact Statement (GEIS), pursuant to the requirement of the State Environmental Quality Review Act (SEQRA) that assessed the environmental and economic impacts of the "Reforming the Energy Vision" and "Clean Energy Fund" initiatives within the state. He also directed the preparation of a Supplemental EIS to assess the environmental and economic impacts of the newly proposed Clean Energy Standard (CES). The CES is being developed to support the state's goal of supplying 50 percent of electricity demand with renewable generation resources by the year 2030. More recently, he directed the development of a model to assess the financial viability of various waste-to-energy technologies, and related social welfare benefits. This model uses detailed capital budgeting scenarios for specific facilities to generate forecast scenarios.

For the **U.S. Department of the Interior, Bureau of Ocean Energy Management (BOEM)**, directing an assessment of the Bureau's approach to calculating and presenting the operating fee included in offshore wind leases under BOEM's jurisdiction. As part of this engagement, IEc provided a number of recommendations for simplifying the implementation of the operating fee formula and identified available data sources and approaches to estimating individual components of the fee formula. The review also addressed the structure and levels of fees associated with operations of renewable wind energy projects in the U.S. and worldwide. More recently, IEc has been supporting the development of Standard Operating Procedures for the fee calculation and lease management process. The overall goal is to provide information resources and a methodological approach that will allow lessees to derive accurate data for fee equation variables efficiently and consistently, and for BOEM to present the fee calculation clearly in the lease.

For **NYSERDA**, conducting a market analysis examining the potential economic development opportunities that could accrue in New York from hydrogen playing a role in achieving components of its Climate Leadership and Community Protection Act.

For the **U.S. Department of the Interior, Bureau of Ocean Energy Management**, managed the development of a model to assess the economic and fiscal impacts of offshore oil and gas activity in the Gulf of Mexico and other BOEM OCS regions. This model, the Lifecycle Impacts Model (LCIM), assesses the economic and fiscal impacts associated with a specific lease or group of leases, over the time horizon of the lease(s). IEc's framework for the model was to build a capital budgeting forecasting tool for lease development, yielding estimates of industry expenditures, OCS revenues, industry profits, and employment impacts for a single lease or a set of leases. A key component of model development was to dynamically simulate the complex and unique timing parameters of lease development, incorporating the influence of critical exogenous factors like market prices and lease geology.

For the **U.S. Coast Guard, National Pollution Funds Center**, Mr. Ewen provides ongoing support to the NPFC in adjudicating damages claims resulting from oil spills. These claims include damages for business interruption, lost profits, property damage or value diminution, increased costs, and lost wages or employment, among other categories. Cases have also included damages for contract delays to construction projects and shipping demurrage. Industry sectors that Mr. Ewen has evaluated include: *electricity generation (nuclear and coal); railroads; cruise ships; oil ship transport; lodging and tourism; food and beverage; gambling; fisheries; marinas; real estate development, oil and gas development; and oil refining.*

Mr. Ewen's analytic work includes expert financial analysis and economic damages estimation in the context of general litigation and environmental enforcement actions. These efforts include assessing damages in breach of contract, nuisance, and cost recovery actions, and assessing the financial capabilities and economic benefit of noncompliance of firms accused of environmental violations. Clients in this area of his practice include the **U.S. Department of Justice, U.S. Coast Guard, U.S. Environmental Protection Agency, States**, and private parties.

Testimony and Appearances

Mr. Ewen has provided testimony or appeared in the following cases and regulatory proceedings.

On behalf of New Hampshire's Office of Consumer Advocate (OCA), submitted direct testimony before the Public Utilities Commission in the Request for Change in Rates of Until Energy Systems, Inc. (Docket No. DE 25-025).

On behalf of New York Department of State's Division of Consumer Protection's Utility Intervention Unit (UIU), submitting testimony before the Public Service Commission concerning cost of service, revenue allocation, and rate design in electric and gas base rates cases of New York State Electric & Gas Corporation and Rochester Gas and Electric Corporation (Docket Nos. 25-E-0375, 25-G-0380, 25-E-0379 and 25-G-0378, October 2025).

On behalf of New York Department of State's Division of Consumer Protection's Utility Intervention Unit (UIU), submitting testimony before the Public Service Commission, concerning revenue allocation and rate design in electric and gas base rates case of Consolidated Edison, Inc. (Docket Nos. 25-E-0072 & 25-G-0073, May 2025).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning the distribution system improvement charge (DSIC) case for PPL Electric Utilities Corporation (Docket No. R-2024-3048732, July 2024).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning cost allocation, revenue allocation, and rate design in the base rates case for First Energy of PA (Docket No. R-2024-30447068, June 2024).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning cost allocation, revenue allocation, and rate design in the base rates case for PECO Gas (Docket No. R-2024-3046932, June 2024).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning cost allocation, revenue allocation, and rate design in the base rates case for Columbia Gas of Pennsylvania (Docket No. R-2024-3046519, June 2024).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning the Default Service Plan for PPL Electric (Docket No. P-2024-3047290, June 2024).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning the Default Service Plan for PECO Energy Company (Docket No. P-2024-3046008, April/May 2024).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning recovery of purchased gas costs and revenue sharing for National Fuel Gas Distribution Corporation (Docket No R-2024-3045177, March 2024).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning electricity price hedging under the default service plan for Pike County Light and Power (Docket No. P-2023-3039927; direct testimony June 2023; surrebuttal testimony August 2023).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning base tariff rate development for Columbia Gas of Pennsylvania, including issues of cost allocation, revenue allocation, and rate design. (Docket No. R-2022-3031211, June/July 2022).

On behalf of Attorney General of the State of Rhode Island, submitted testimony before the Rhode Island Division of Public Utilities and Carriers concerning due diligence and related reviews of PPL

Corporation's proposed acquisition of Narragansett Electric Company from National Grid USA (Docket No. D-21-09, November 2021).

Expert report and deposition testimony concerning economic damages and related financial matters, *Seaplane Adventures, LLC, vs. County of Marin, California*; expert report filed September 2021, deposition testimony given September 2021.

Expert reports and deposition testimony on bankruptcy reorganization plan feasibility and related financial matters, *in re: First Energy Solutions Corp., et al., Debtors, Case No. 18-50757*; expert reports filed July 2019, deposition testimony given August 9, 2019.

Expert declaration concerning economic damages and related financial matters, *in re: Outer Banks Power Outage Litigation, all actions, No. 4:17-CV-141-D*, March 2018.

Expert report and deposition testimony on Economic Damages in *State of Alaska v. Williams Alaska Petroleum, Inc., et al., Case No. 4FA-14-01544 CI*; expert report filed December 2016, deposition testimony given February 15, 2017.

Expert reports and deposition testimony on Economic Benefit in *Sierra Club v. Energy Future Holdings Corp. et al., Case No. 5:10-cv-156 (E.D. Tex.)* and *Sierra Club v. Energy Future Holdings Corp. et al., Case No. 6:12-cv-108 (W.D. Tex.)*; expert reports filed in June and July 2013, deposition testimony given August 2013. Trial testimony given in Case No. *6:12-cv-108 (W.D. Tex.) in March 2014*.

Expert testimony on ability-to-pay provided, in the matter of Mercury Vapor Processing Technologies, Inc., et al. (No. RCRA-05-2010-0015), July 2011.

Expert Declaration in a patent case concerning economic and financial matters in the context of environmental credits valuation – In re Patent Application of: Jeff Andrilenas et al., Application No.: 12/328,219, For: VALUING ENVIRONMENTAL CREDITS, submitted June 2011.

Export report and deposition testimony on financial matters in *Evansville Greenway and Remediation Trust v. Southern Indiana Gas and Electric Company, Inc., et al.* (03:07-cv-0066-SEB-WGH); expert report filed July 2009, deposition testimony given January 2010.

Expert testimony on ability-to-pay provided, in the matter of Robert J. Heser, Andrew J. Heser, and Heser Farms (No. CWA-05-2006-0002), May 2007.

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning tariff design issues for Columbia Gas of Pennsylvania (Docket No. R-00049783, May 2005).

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning cost allocation, revenue assignment, and rate design for Pennsylvania Power and Light (Docket No. R-00049255, August 2004).

Expert report on economic damages in *United States v. Southern California Edison No. CIV. F-01-5167 OWW DLB (E.D. Cal).*, July 2004; deposition testimony provided September 2004.

Expert testimony on ability-to-pay provided in *United States v. Peter Thorson, Managed Investments, Inc., Construction Management, Inc., and Gerke Excavating, Inc.* (No. 03-C-0074), May 2004.

Expert testimony on ability-to-pay provided in *United States v. Paul A. Heinrich and Charles Vogel Enterprises, Inc.* (No. 03-C-0075-S), October 2003.

Expert testimony on ability-to-pay provided in the matter of Dearborn Refining Company (No. RCRA-05-2001-0019), February 2003.

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning recovery of purchased gas costs and revenue sharing for PFG Gas and Northern Penn Gas (Docket No. R-00027389, July 2002).

Expert report and testimony on economic damages in *Carol Marmo et al. v. IBP, Inc.*; expert report filed March 2002, deposition testimony given June 2002, September 2004, and testimony at trial given February 2005.

On behalf of Pennsylvania's Office of Small Business Advocate, submitting testimony before the Pennsylvania Public Utility Commission, concerning recovery of purchased gas costs and revenue sharing for National Fuel Gas Distribution Corporation (Docket No. R-00016789, March 2002).

On behalf of the Office of the Consumer Advocate, providing testimony before the United States Postal Rate Commission regarding cost allocation of city carrier street time costs. Docket No. R2000-1, July 11, 2000.

Expert report and declaration on ability-to-pay in re Indspec Chemical Corporation and Associated Thermal Services, Inc., and related testimony in U.S. EPA administrative court on February 24, 1998 (No. CAA-III-086).

Expert report on ability-to-pay in re Harrisburg Hospital and First Capital Insulation, Inc. and related testimony in U.S. EPA administrative court on October 8, 1997 (No. CAA-III-076).

OSBA

WORKPAPERS

For

OSBA Statement No. 1

DIRECT TESTIMONY OF MARK EWEN***

- IEc WP-1

***** OSBA Workpapers are in excel format <u>ONLY</u>; therefore, will be served via electronic means <u>ONLY</u>, and will be served simultaneous to service of OSBA Statement No. 1, Direct Testimony of Mark Ewen <u>ONLY</u>*****

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	**Docket No. R-2025-3057164**
v.	:	
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Mark D. Ewen, hereby state that the facts set forth in the Direct Testimony and Exhibit, labelled OSBA Statement No. 1, and Exhibit IEc-1, are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: December 22, 2025

Mark Ewen

Mark D. Ewen

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	**Docket Nos. R-2025-3057164**
v.	:	**C-2025-3057889**
	:	
PPL Electric Utilities Corporation	:	

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing have been served via email (*unless otherwise noted below*) upon the following persons, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

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Date: December 22, 2025

/s/ Steven C. Gray
Steven C. Gray
Senior Attorney
Assistant Small Business Advocate
Attorney I.D. No. 77538

COMMONWEALTH OF PENNSYLVANIA

January 23, 2026

The Honorable Christopher P. Pell
Deputy Chief Administrative Law Judge
Pennsylvania Public Utility Commission
Philadelphia District Office
801 Market Street
Philadelphia, PA 19107

The Honorable Barbara Shadie Nause
Administrative Law Judge
Pennsylvania Public Utility Commission
Philadelphia District Office
801 Market Street
Philadelphia, PA 19107

Re: Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation / Docket No. R-2025-3057164

Dear Judge Pell and Judge Shadie Nause:

Enclosed please find the Rebuttal Testimony of Mark D. Ewen, labelled OSBA Statement No. 1-R, on behalf of the Office of Small Business Advocate ("OSBA"), in the above-referenced proceeding.

As evidenced by the enclosed Certificate of Service, all known parties will be served, as indicated.

If you have any questions, please do not hesitate to contact me.

Sincerely,

/s/ Steven C. Gray

Steven C. Gray
Senior Attorney
Assistant Small Business Advocate
Attorney ID No. 77538

Enclosures
cc: PA PUC Secretary Matthew L. Homsher (Cover Letter & Certificate of Service Only)
Mark D. Ewen
Maksim Malukoff
Robert D. Knecht
Parties of Record

OSBA STATEMENT NO. 1-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	**:**	
	:	**Docket No. R-2025-3057164**
v.	**:**	
	:	
PPL Electric Utilities Corporation	**:**	

REBUTTAL TESTIMONY

of

MARK D. EWEN

On Behalf of the

Pennsylvania Office of Small Business Advocate

Topics:

Cost Allocation
Revenue Allocation
Net Metering
Universal Service Cost Recovery

Date Served: January 23, 2026

Date Submitted for the Record: _____

REBUTTAL TESTIMONY OF MARK D. EWEN

I. Introduction

Q. Mr. Ewen, please state your name and briefly describe your qualifications.

A. My name is Mark D. Ewen. I submitted direct testimony and associated exhibits on behalf of the Pennsylvania Office of Small Business Advocate ("OSBA") earlier in these proceedings and my qualifications were presented therein.

Q. What is the purpose of this rebuttal testimony?

A. This rebuttal testimony responds to the following witnesses/topics:

- Pennsylvania Office of Consumer Advocate ("OCA") Witness Clarence Johnson and PP&L Industrial Customer Alliance ("PPLICA") Witness Bille LaConte on matters of cost allocation and revenue allocation.

- Joint Solar Advocates ("JSA") Witnesses Kevin Lucas and Justin Barnes, Customer-Generator Coalition ("CGC") Witness Guy Sharman, and Walmart Witness Matthew Lyon on PPL Electric's net metering and "maximum registered peak load" proposals.

- CAUSE-PA Witnesses Patrick Cicero and Ben Havumaki, and Earth Justice Advocates ("EJA") Witness Karl Rábago on universal service cost recovery.

II. Summary of Findings

Q. **Please summarize your findings**.

A. I offer the following observations and recommendations.

1. The OCA's modifications to the Company's allocated cost of service study ("ACOSS") and corresponding revenue allocation appear reasonable. However, the Company has revised its external customer services allocator, which will impact the OCA's ACOSS.

2. Given that the Company indicated it would provide a revised ACOSS and revenue allocation in rebuttal testimony, and the fact that the parties have not relied upon

identical ACOSS results, I have not prepared an alternative revenue allocation as part of this testimony.

3. I continue to support the Company's proposal to classify default service customers between the General Service Charge ("GSC") rates GSC-1 and GSC-2 based on "net power flow from or into the Company's distribution or transmission system." determined by a threshold of 100 kW peak demand. In doing so I acknowledge that customer-generators should be fairly compensated for the energy they supply to the Company's distribution system. Reclassifying large customer-generators as merchant generators under GSC-2 would offer these customers fair compensation without unduly burdening non-customer-generators under GSC-1.

4. The Commission should reject any proposal to allocate universal service costs to all rate classes. Small business customers should not contribute to universal service programs because these customers cannot take advantage of the residential-only programs. There is no causal relationship between PPL Electric's universal service costs and small business customers. However, a cost basis may exist to allocate universal service costs to large load customers.

III. Cost Allocation and Revenue Allocation

Q. What is OCA's position regarding the appropriate cost allocation method for this proceeding?

A. Witness Johnson prefers the basic customer method to PPL Electric's use of the minimum system method to classify shared distribution facilities. However, citing the Company's longstanding use of the minimum system method, Witness Johnson presents two different cost of service studies based on certain modifications to PPL Electric's minimum system study. In one version, Witness Johnson adjusts the minimum system to reflect only labor installation costs for the minimum size components, and in the second version, keeps this adjustment and also classifies primary voltage as 100 percent demand-related.

Q. Did the OCA address the error you identified in the Company's ACOSS regarding the customer services allocator?

A. Based on OCA's workpapers, it does not appear that Witness Johnson incorporated the revisions the Company identified in response to OSBA-II-2.

Q. Will incorporating this revision impact the OCA's cost and revenue allocation proposals?

A. Most likely. The Company has already updated its cost and revenue allocation based on this change, but has not yet provided a fully revised ACOSS model.

Q. Please summarize the revenue allocation proposals of the parties.

Witness Johnson developed a mitigated class revenue allocation based on the results of OCA's two cost of service studies. Witness Johnson accepts and implements the Company's rate increase mitigation measures, which are: (a) No class receives a percentage increase more than 150 percent of the system percentage increase; and (b) No class receives a revenue reduction.[1]

PPLICA Witness LaConte relies upon the Company's ACOSS but argues that limiting each class's rate increase to 1.5 times the system average is insufficient to prevent rate shock for the RTS and LP-4 rate classes. Witness LaConte developed an alternative revenue allocation that instead limits class rate increases to 1.3 times the system average.[2] Table IEc-1R summarizes the revenue allocation proposals from the Company, OCA, and PPLICA.

Table IEc-1R
Summary of Revenue Allocation Proposals

	PPL		OCA		PPLICA	
	$	%	$	%	$	%
RS	$272,166,404	37.7%	$251,080,309	34.8%	$280,096,497	38.8%
RTS	$4,534,895	56.9%	$4,566,465	57.3%	$3,928,164	49.3%
GS-1	$35,434,476	45.0%	$28,073,654	35.6%	$32,233,416	40.9%

[1] Direct Testimony of OCA Witness Johnson, p. 27.

[2] Direct Testimony of PPLICA Witness LaConte, pp. 6-9.

GS-3	$47,902,307	37.1%	$75,074,724	58.1%	$46,566,839	36.0%
LP-4	$22,174,356	56.9%	$22,328,724	57.3%	$19,207,613	49.3%
LP-5	$0	0.0%	$0	0.0%	$0	0.0%
GH-2	$555,450	42.5%	$646,344	49.5%	$525,155	40.2%
SL/AL	$6,552,218	26.8%	$7,549,885	30.9%	$6,762,420	27.6%
Total	**$389,320,106**	**38.7%**	**$389,320,105**	**38.7%**	**$389,320,104**	**38.7%**
Source: IEc WP1-R						

Q. Please address the various proposals.

A. First, I note that the parties appear to have relied upon different ACOSS results because PPL Electric has updated them throughout the discovery process.[3] Both the Company's and OCA's proposals are reasonably consistent with their respective ACOSS results. For the purpose of this proceeding, I also support the Company's cap limiting rate increases to 1.5 times the system average.

Q. Did you prepare an alternative revenue allocation proposal?

A. Given that the Company indicated it would provide a revised ACOSS and revenue allocation in rebuttal testimony,[4] and the fact that the parties have not relied upon identical ACOSS results, I have not prepared an alternative revenue allocation proposal. I may provide an alternative in surrebuttal testimony.

IV. Net Metering

Q. Which parties oppose the Company's proposed change for classifying customers under GSC-1 and GSC-2, and why?

A. By way of background, PPL Electric has two GSC classes determined by a threshold of 100kW peak demand: GSC-1 ("Small C&I") and GSC-2 ("Large C&I"). Customers with demand below 100 kW are classified as GSC-1. Under the current rate structure, customers with significant net metering output but negligible demand are still assigned to the GSC-1 class. PPL Electric proposes to categorize default service customers between the GSC-1

[3] For example, Witness LaConte bases revenue allocation on data provided by the Company on October 31, 2025 (I&E-RE-I-14-D), whereas I relied upon the data provided on December 18, 2025 in OSBA-II-2.

[4] Response to OSBA-II-2.

and GSC-2 rate categories based on "net power flow from or into the Company's distribution or transmission system", reflected in the Company's revised definition of "Maximum Registered Peak Load" in the tariff.[5]

JSA Witness Lucas, CGC Witness Sharfman, and Walmart Witness Lyon object to the Company's proposal. Witness Lucas states that the Company's arguments that customer-generator projects cause a cost-shift to non-customer-generators and cause "stress" on distribution grid do not withstand scrutiny. Witness Sharfman claims that the reclassification of GSC-1 customers to GSC-2 would expose these transitioned customers to a highly volatile and unpredictable wholesale electricity market. Witness Lyon is concerned that changing the classification with robust transition protections would retroactively alter the economics of generation investments. All three parties believe that PPL Electric's proposal would negatively impact customer-generators in the Company's service territory.

Q. What is your position?

A. I support the Company's proposed change for reasons I explained in direct testimony. In doing so I acknowledge that customer-generators should be fairly compensated for the energy they supply to the Company's distribution system. Reclassifying large customer-generators under GSC-2 would offer these customers fair compensation without unduly burdening non-customer-generators under GSC-1. The issue is whether PPL Electric's proposed tariff changes accurately classify customers for default service assignment, which should be based primarily on the load characteristics (peak demand and supply) of customers and how best to secure default service for similar customers, rather than on *a priori* judgements about the price at which customer-generators should be compensated for their generation.

I also disagree with Witness Sharfman about the degree of sophistication of customer-generators that would be impacted by the Company's proposal. The Company's proposed

[5] PPL Electric Exhibit GEO-1, p. 11.

100 kW threshold is intended to differentiate between small, behind-the-meter ("BTM") customer-generators that still may draw energy from the grid and larger front-of-meter ("FTM") customers that are essentially merchant generators (the Company terms them "no load net metering installations"). As such, the latter should be viewed as more sophisticated market actors for purposes of default service procurement. Currently, large GSC-1 customer-generators do not assume the same risks as GSC-1 default service suppliers yet receive the same price to compare. These suppliers have full requirements contracts and must (a) procure energy to meet the Small Commercial and Industrial ("C&I") load shape; (b) procure firm generation capacity to meet the Small C&I class requirements; (c) assume the risk for fluctuations in overall loads, customer shopping, and fluctuations in excess net metered generation; and (d) incur all of the operating and management costs associated with procuring power. Classifying large customer-generators under GSC-2 for default service procurement together with more sophisticated Large C&I customers reflects the risks of supplying this group.

V. Universal Service Costs

Q. Several parties have suggested that universal service costs should be allocated to all rate classes. Please summarize their reasoning.

A. CAUSE-PA Witness Cicero argues that universal service and low-income assistance programs benefit all of PPL Electric's customer classes, because they provide economic benefits to entire communities and not just customers that receive assistance.[6] For example, households that cannot afford their utility bills are also more prone to negative health and social consequences and therefore less likely to contribute economically to their communities. Similarly, EJA Witness Rábago states that energy insecurity is an issue that impacts every person and business in PPL Electric's service territory.[7] OCA Witness Colton makes the more targeted argument that PPL Electric's proposed large load tariffs should include a substantial commitment of funds to offset increased

[6] Direct Testimony of CAUSE-PA Witness Cicero, pp. 86-87.

[7] Direct Testimony of EJA Witness Rábago

universal services costs that will be caused by large load customers such as data centers. Witness Colton does not, however, suggest that all rate classes should contribute to universal service funding.[8]

Q. What is your position regarding the allocation of universal service costs?

A. By longstanding OSBA advocacy and Commission precedent, I maintain that small business customers should not contribute to universal service programs because these customers cannot take advantage of the residential-only programs. There is no causal relationship between PPL Electric's universal service costs and small business customers. In addition, assigning costs for the universal service programs to all rate classes would impose a burden on all hearing participants, including the OSBA, who would have an obligation to ensure that these programs are properly designed, effective, and necessary. Because most utilities in Pennsylvania do not assign universal service costs to all rate classes, the OSBA generally does not expend the resources to retain the necessary specialized experts in these fields.

Q. Is there a distinction between small businesses and large load customers with respect to this issue?

A. Yes. Vice Chair Barrow's October 23, 2025 statement explicitly indicates a link between large load additions and increased universal service costs.[9] Other parties, including CAUSE-PA Witness Cicero and OCA Witness Colton, in this proceeding have identified a *cost basis* for allocating universal service costs to large load customers. There is no evidence to support a policy/tariff change that requires small businesses to contribute to rising low-income customer assistance program costs.

Witness Cicero estimates that large load (data center) growth across PJM has caused a price increase of approximately $10 million annually, including energy, capacity, and transmission costs. Therefore, he recommends that PPL Electric first directly assign $10

[8] Direct Testimony of OCA Witness Colton, p. 87.

[9] Statement of PUC Vice Chair Kimberly Barrow, October 23, 2025, p. 2.

million in universal service costs annually to the LP-5 rate class.[10] I find that reasonable, but the next step of Witness Cicero's proposal, to allocate remaining universal service costs to all rate classes, has no cost basis or other valid justification. OCA Witness Colton also quantifies the impact of large load customers on universal service costs but offers a proposal that is more consistent with the analysis, i.e., large load customers should pay for the increased costs for which they are responsible. In fairness, Witness Cicero accepts a scenario where only the LP-5 rate class (in addition to residential customers) contributes to universal service costs as a second-best outcome.

Q. What are the practical issues if the Commission were to require all the Company's rate classes to contribute to universal service costs?

A. The form of cost recovery is of primary importance. For example, allocating costs based on each rate class's share of distribution revenues is inequitable because many large load customers take service at transmission voltages. Recovering universal service costs through a volumetric charge, as Witness Havumaki proposes, is a better option but would still unfairly burden small businesses with a new tax without a cost basis. Transparency is another concern. If the Commission decides to abandon long-standing precedent and impose a new tax on small businesses, the new charge should be separately identified on the bills for non-residential customers, simply as a manner of honesty and openness about the policy change.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

[10] Direct Testimony of CAUSE-PA Witness Cicero, p. 89.

OSBA

WORKPAPERS

For

OSBA Statement No. 1-R

REBUTTAL TESTIMONY OF MARK D. EWEN ***

- IEc WP-1R

***** OSBA Workpapers are in excel format <u>ONLY</u>; therefore, will be served via electronic means <u>ONLY</u>, and will be served simultaneous to service of OSBA Statement No. 1-R, Rebuttal Testimony of Mark D. Ewen <u>ONLY</u>*****

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	**Docket No. R-2025-3057164**
v.	:	
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Mark D. Ewen, hereby state that the facts set forth in the Rebuttal Testimony, labelled OSBA Statement No. 1-R are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: January 23, 2026

Mark Ewen

Mark D. Ewen

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	**Docket Nos. R-2025-3057164**
v.	:	**C-2025-3057889**
	:	
PPL Electric Utilities Corporation	:	

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing have been served via email (*unless otherwise noted below*) upon the following persons, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

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Date: January 23, 2026

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COMMISSION ON ECONOMIC OPPORTUNITY

CEO Statement No. 1

Direct Testimony of Jennifer Warabak

Pennsylvania Public Utility Commission

v.

PPL Electric Utilities Corporation

Docket Number: R-2025-3057164

Q. Please state your full name and business address.

A. Jennifer Warabak, 165 Amber Lane, PO Box 1127, Wilkes-Barre, Pennsylvania 18703-1127.

Q. By whom are you employed and in what capacity?

A. I am employed by the Commission on Economic Opportunity (CEO) as Executive Director.

Q. What are the interests of the Commission on Economic Opportunity in this rate case?

A. The Commission on Economic Opportunity is a non-profit organization serving the low-income and elderly in Luzerne County, PA. In a typical year, the Commission serves more than 30,000 Luzerne County residents, of which 98% are at or below 150% of the federal poverty level. It is part of our responsibility to our constituency to advocate for their interests in regulatory proceedings, and this proposed request will certainly have an impact upon those low-income ratepayers. In addition to the affordability of rates, CEO is particularly interested in the ability of our clients to save money through conserving energy.

Q. **What background and experience in energy issues qualify you and the Commission on Economic Opportunity to participate in this case?**

A. I was appointed as the Executive Director of the Commission on Economic Opportunity in October 2022. I have been employed at CEO for over 20 years and during

my tenure I have been involved in numerous energy related programs that CEO operates. From 2004 to 2016, I was CEO's Energy Services Coordinator where I supervised CEO's energy programs. During that time, I managed eight hardship utility programs and managed the LIHEAP Crisis program for Luzerne County on behalf of the Pennsylvania Department of Human Services as well as other utility customer assistance programs for several utility companies. In 2016 I became CEO's Program and Planning Coordinator where I evaluated program effectiveness and recommended modifications and/or improvements across the spectrum of programs offered by CEO, in the areas of energy, housing, job training etc.

During my tenure in those positions, CEO's experience and the expertise of its staff in energy programs has been recognized on state and national levels. CEO's energy related programs have been acknowledged by receipt of a Superior Achievement Award from the United States Department of Energy. CEO has weatherized more than 28,000 homes under the U.S. Department of Energy Weatherization Assistance Program. CEO also serves as a subcontractor for universal programs operated by several Pennsylvania gas and electric utility companies, including PPL. CEO is also the PA Department of Public Welfare's contracted operator of the crisis component of the Low-Income Home Energy Assistance Program (LIHEAP) in Luzerne and Wyoming Counties. CEO was also a major contractor for PPL in the Low-Income Renewable Energy Pilot, and secured funding and installed several solar thermal water heating systems for the former PG Energy and UGI Gas Division.

Additionally, CEO has been an active party in many restructuring and rate cases before the PUC including the last rate case of PPL (R-2015-2469275).

Q. Please describe the areas of your testimony.

A. In its request for a rate increase the Company does not propose any changes to its universal service programs-no increases in funding or measures that would help low-income customers deal with the proposed rate increase are offered in this proceeding. Additionally, the Company's request includes proposals that would hinder the ability of low-income ratepayers to reduce their bills by conserving energy. The Company is proposing to increase the residential fixed monthly charge from $15.58 to $17.00, an increase of 9%. The Company's proposal if granted would increase rates, discourage conservation, and leave a customer with less ability to conserve energy and less ability to reduce their electric bills. Despite the impact of its proposal on residential customers, and in particular low-income customers, the Company's proposal offers nothing in the way of changes or increases in funding to its low-income programs, programs that would help mitigate the negative impact of the Company's proposals.

The Company's requested rate increase would, for a typical residential customer using 1000 kWh per month, increase the distribution portion of the customer's bill $14.80, from $65.16 to $79.96, an increase of 22.7%. Despite the requested increase and despite the impact the increase will have on low-income customers, the Company is not proposing any changes to its low-income programs. There is nothing proposed that will help low-income customers deal with the impact of this proposed rate increase. Specifically, my testimony will address how the Company's proposal to increase its monthly fixed service charge effects a customer's ability to conserve and how the impact of the Company's proposal could be mitigated through changes to the funding level of the

Company's low-income reduction program (WRAP) and other universal service programs.

Q. Before addressing the specifics of your testimony, do you have general concerns regarding this rate case?

A. Yes. As I indicate above, I am concerned that this proposed increase does not come with any proposals that will help low-income customers deal with the impact of the rate increase and rate design. Part of the residential customer's increase will be due to an increase in the fixed monthly customer charge, from $15.58 to $17.00, an increase of 9%. This increase in the monthly fixed charge concerns me, as it has the Commission in recent cases, because it discourages conservation and impacts a customer's ability to save money through conservation; as the Company moves towards charging customers based upon the Company's fixed costs and away from a customer's consumption there is less incentive, and ability, to conserve. One of the only defenses a family, particularly a poor family, has against the sharp increases in energy costs is to conserve – lower the thermostat, seal air leaks, change filters regularly, add more insulation, get a more efficient heating unit, etc. The Company's proposal to increase the fixed costs greatly impacts a customer's motive to conserve and the ability to lessen the impact of any rate increase. The combined effect of an increase in rates and an increase in fixed monthly charges, without any changes to universal service funding, not only results in higher rates but also lessens the ability of customers to deal with those increases. In particular, the negative impact would be particularly harsh on the Company's low-income customers and the Company's proposed request ignores the interests of its low-income customers.

The Electric Choice Act requires that the Commission ensure that universal service programs are 'appropriately funded and available' and the result of this proceeding will impact the question of whether the Company's universal service programs are appropriately funded and available.

Q. How does the effect of the Company's requests impact upon your testimony in this case?

A. I do not believe that the Commission should allow an increase in rates and allow an increase in the fixed monthly customer charge without requiring an increase in universal service funding that would allow some relief to low-income customers. For a typical residential customer, a 22.7% increase in the distribution portion of the bill is substantial. The Company has indicated that the average annual income of its low-income customers is $17,103 so one can see the dramatic impact such an increase would have on low-income customers. High utility costs are not the only challenge for a poor person; we are in a time of inflation where the costs of essential items-housing, transportation, food etc.-have been increasing consistently. Our agency has been helping low-income people for years and knows firsthand that they face financial challenges on many fronts and a dramatic increase in the costs for essential items can have a devastating impact. That negative impact goes beyond just an increase in rates in this case because the increase in the fixed monthly charge makes it more difficult for a consumer to lessen the impact of an increase in rates through conservation. Accordingly, I believe that any increase in rates and a rate design that discourages conservation should be accompanied by measures that allow a customer to conserve energy and thereby lower their utility bill.

Q: Does CEO take a position on whether the Company's rate increase should be granted?

A: No. Our concern is with the combination of the Company's request to increase rates and to increase the fixed portion of a customer's bill without any increases proposed for universal service funding or measures to help its low-income customers.

Q: What impact would the Company's proposed rate design have on low-income customers?

A: The more a customer's bill is made up of fixed charges the less incentive and ability there is for a low-income customer to save money by conserving energy. In this case the Company is proposing to increase its monthly fixed residential customer charge from $15.58 to $17.00, an increase of 9%. I am concerned about this proposal and CEO opposes any increase to the fixed monthly customer charge.

Q: Why does CEO oppose an increase to the fixed monthly customer charge?

A: In prior cases, the PUC has expressed concerns about proposals to increase the fixed portion of a customer's bill or any proposal that would impact a customer's motive and ability to conserve. We share the PUC's concern and believe that fixed monthly charges should be held in check.

Q. What would you like to address concerning the Company's WRAP program?

A. The Company has indicated it has an estimated 398,427 low-income customers, customers who are at or below 150% of the federal poverty level and that it has approximately 250,000 confirmed low-income customers. Based upon the number of eligible customers in need of LIURP services per the Company's last needs assessment, the Company estimates that it would take twenty-nine years to provide those low-income ratepayers with LIURP services. In the most recent years completed-2023 and 2024-the Company has exhausted its WRAP budget.

Despite this large unmet need for LIURP services and its proposal to increase rates in this proceeding, the Company is not proposing any increase in WRAP funding. As a result of this proceeding rates are likely to increase, a customer's ability to conserve will decrease (if the fixed monthly charge is increased) yet no relief is being provided to customers that would allow them to increase their conservation of energy and decrease their monthly bills. No significant progress will be made towards reducing the number of low-income customers in need of LIURP services.

Q. Do you believe that funding for the Company's WRAP program should be increased and if so, why?

A. I do believe that funding for LIURP should be increased considering the above-described need and the effect, if approved, of the Company's requests in this proceeding.

Q. Do you have a specific recommendation regarding LIURP funding?

A. Yes. Current funding for WRAP, the Company's LIURP program, is set at $12,000,000 and has been at that level for a number of years. I am recommending that the

annual funding for LIURP be increased by at least $900,000 annually effective upon the effective date of any rate increase emanating from this proceeding. At an approximate job cost of $3,000 per LIURP customer, this increase would allow the Company to complete approximately 300 more jobs annually.

Q. What is the basis for recommending that LIURP funding be increased by at least $900,000 annually?

A. It will take over 29 years to meet the need for so in order to begin to meet that need the number of LIURP jobs will need to be increased as will LIURP funding. With an additional increase the Company can begin to make surer progress in meeting the need that exists in its service territory.

LIURP provides conservation measures that a poor person could otherwise not afford. With the many economic challenges facing a low-income person, they lack the resources to improve energy efficiencies in the home. Additionally, because of the effect of the Company's proposed increase on the residential class and the move towards higher fixed charges, more help must be given to the low-income residential customer in the form of improving their ability to conserve and thereby control their energy costs.

Q. Are there other reasons why you propose increasing WRAP funding by $900,000 annually?

A. Yes. Because I believe, like the Commission, that the energy conservation measures which result from a well funded LIURP program are an essential part of helping low-income consumers deal with rising energy costs. The Commission has also found great value in LIURP programs by stating:

> "The Commission finds that LIURP has been one of the Commonwealth's most successful programs for assisting low-income customers. The Commission has found that LIURP reduces bad debt by reducing customers' bills. Customers who receive LIURP services are able to pay their entire bill plus contribute to their arrearage."

PUC Order on Duquesne Light's Restructuring, R-00974104, page 293.

And I believe that an effective LIURP program is especially important now in light of this Company's current request for a rate increase and change in rate design.

Although I believe the Company's other universal service programs serve important needs, they help a low-income customer only after a problem has arisen, whether it be arrearages or other crisis that impacts a person's ability to pay. Whereas a well-funded usage reduction program helps a poor person avoid a crisis by allowing for greater conservation and thereby a reduction in their monthly bills while at the same time promoting the common good that comes from energy conservation. I believe these are the reasons why the Commission has long recognized the value of a well-funded LIURP program.

Q. Do you have any general comments on the Company's universal service programs?

A. This Company has a history of using community-based organizations in the administration and implementation of its universal service programs, and I commend them for doing so. As part of this proceeding, the Company should be directed to

continue to use community-based organizations in the administration and implementation of its universal service programs as it has traditionally.

These organizations serve thousands of low income and disadvantaged members of the community; they have direct knowledge of the barriers and impediments to self-sufficiency and continually innovate and evolve the service delivery system to better meet the needs of the population they serve. Community based organizations are governed by volunteer Boards of Directors; accountable to the communities they serve and are not conflicted by a duty to shareholders and investors. The focus and active experience of community-based organizations make them singularly suited to speak for the needs of the community. Local, experienced community-based organizations must continue to operate these programs; the CEO operates as a one stop facility for the energy problems of the poor. This system has been shown to be efficient, cost-effective and serves as a vital link between utility programs and the low-income customers served by those programs.

Q. Do you have any recommendations regarding other universal service programs?

A. Yes. I believe that the shareholder contribution to the Company's hardship fund should be increased by $500,000 annually. Considering the current request to increase rates, the number of low-income customers served and the inflationary pressures those customers face I am recommending that the Company's annual contribution to its hardship fund be increased by $500,000.

Q. Can you summarize your recommendations?

A. I am recommending the following:

1. That annual WRAP funding be increased by $900,000 with any unspent portion of WRAP being carried over to the following year;

2. That the Company's request to increase its fixed monthly customer charge be denied;

3. That the Company be directed to continue to use community-based organizations as it has traditionally done in the administration and implementation of its universal service programs;

4. That the Company's annual contribution to its hardship fund be increased by $500,000.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION, ET AL.	:	
V.	:	R-2025-3057164
PPL Electric Utilities Corporation	:	

CERTIFICATE OF SERVICE

The undersigned certified that he served a copy of the foregoing CEO Statement No 1, the direct testimony of Jennifer Warabak upon the following participants via electronic mail on the 22nd day of December, 2025:

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BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164, et al.
v.	:	
PPL Electric Utilities Corporation	:	

DIRECT TESTIMONY OF PATRICK M. CICERO
ON BEHALF OF
THE COALITION FOR AFFORDABLE UTILITY SERVICES AND ENERGY EFFICIENCY IN PENNSYLVANIA (CAUSE-PA)

December 22, 2025

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PREPARED DIRECT TESTIMONY OF PATRICK M. CICERO

I. INTRODUCTION AND BACKGROUND

Q: Please state your name, occupation, and business address?

A: My name is Patrick M. Cicero. I am employed by the Pennsylvania Utility Law Project (PULP), a specialized component of Regional Housing Legal Services. My job title is Of Counsel, which encompasses a broad range of responsibilities. For example, in cases such as this one where I am not representing any clients as an attorney, I provide analysis and testimony on utility matters for clients who are represented by members of the statewide legal aid network, including clients of PULP and other legal aid offices. My business address is 118 Locust Street, Harrisburg, PA 17101.

Q: For whom are you testifying in this proceeding?

A: I am testifying on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA).

Q: What is the purpose of your testimony?

A: CAUSE-PA intervened to ensure that the terms, conditions, and rates for electric service that are proposed by PPL Electric Utilities Corporation (PPL or the Company) are just, reasonable, and affordable for its low income customers. CAUSE-PA retained PULP's attorneys to represent its interests in this case. While other attorneys at PULP are representing the legal interests of CAUSE-PA, I am providing testimony about PPL's overall rate increase request, including its rate design, its existing tariff provisions, its proposed tariff changes, and the overall adequacy of its policies, procedures, and programs that are designed to ensure that PPL's low income customers are able to afford and maintain electric service at just and reasonable rates.

My testimony assesses PPL's proposed rates, rate design, universal service programs and other assistance programs and customer service, including its billing and collections practices, payment arrangement standards, and quality of service. Further, I outline why approving a rate increase of any amount should be conditioned on significant improvements to its universal service programs and other tariff changes designed to ensure that the Company's low income customers can afford to connect to and maintain service. In CAUSE-PA Statement No. 2, Ben Havumaki addresses PPL's proposed treatment of new large loads and whether the Company's proposal to socialize transmission system upgrades associated with new large load customers has been sufficiently justified.

Q: Have you provided testimony before the Pennsylvania Public Utility Commission in any prior cases?

A: Yes. I have served as a witness in several proceedings. A full list of proceedings in which I previously testified is attached hereto as Appendix A. Apart from those proceedings, my prior experience before the Public Utility Commission (PUC or Commission) has been as an attorney representing clients and in my role as the statutory representative of consumers while serving as Pennsylvania's Consumer Advocate leading the Pennsylvania Office of Consumer Advocate.

Q: What are your qualifications to provide testimony in this case?

A: I have more than 23 years of experience as an attorney, 20 years of which have been in the practice of legal aid or consumer advocacy. I have attached my resume, which outlines my relevant credentials and work experience as Appendix B. After 2 years clerking for a federal district court judge, I spent nearly 5 years as a staff attorney at

MidPenn Legal Services in Harrisburg where I represented clients facing eviction, foreclosure, bankruptcy, and utility termination. After returning briefly to clerk at the federal district court, in early 2011, I began working at the Pennsylvania Utility Law Project – first as a staff attorney and ultimately as its Executive Director. In 2020, I was hired to lead the statewide legal aid network when I became the Executive Director of the Pennsylvania Legal Aid Network. There, I coordinated the work of the legal aid system in Pennsylvania that provides civil legal aid to low income Pennsylvanians on a range of civil legal issues. On December 13, 2021, I was appointed as the Commonwealth's Consumer Advocate leading the Pennsylvania Office of Consumer Advocate (OCA). I was confirmed by the Pennsylvania Senate in June 2022. I served as the Consumer Advocate until January 31, 2025. On February 28, 2025, I returned to PULP in my current role.

Throughout my tenure in these roles, I have had the opportunity to see firsthand the extraordinary efforts that low income consumers take to remain stably housed and connected to essential utility service. Day in and day out, low income consumers – almost all of whom struggle to survive at income levels that are at or below 150% of the federal poverty guidelines[1] – are forced to make difficult decisions about which bills to pay and which they must forgo. I have relevant experience helping low income consumers understand their utility bills and rates, why their charges are what they are, and what assistance, if any, is available to them to help pay their bills.

[1] To put this in context, the 2025 federal poverty income guidelines, known as the Federal Poverty Level (FPL) for a family of 4 require that a household not have more than $32,150 in annual income to be considered poor, which translates to $48,225 at 150% of the federal poverty guidelines. The complete guidelines are available here: Office of the Assistant Secretary for Planning and Evaluation (ASPE), "Poverty Guidelines", available at: https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines (last visited Dec. 11, 2025).

Furthermore, for almost 15 years at PULP and the OCA, I was instrumentally involved in the litigation of hundreds of cases before the PUC including rate cases, default service cases, universal service and energy conservation proceedings, Act 129 cases, and numerous other proceedings that require working knowledge and expertise on the issues about which I am testifying in this proceeding. Throughout my career, I developed specialized expertise in the needs of low income customers, the regulation of public utilities, the nuanced design and policy considerations of utility rates, and the ways that our regulatory system often fails the very consumers it is designed to protect.

The imbalance of power between utilities and consumers has resulted in utilities increasing rates at a significant pace. It has also resulted in utilities implementing more complex rates and rate designs. Taken together, this means that consumers, particularly low income consumers, are now more than ever struggling to understand the complexity of their utility bills, including how they are calculated each month, and what they can do to reign in the ever-increasing costs to allow them to afford and remain connected to essential utility service.

Q: Have you prepared Exhibits or Appendices to accompany your testimony?

A: Yes. I have prepared four (4) appendices. Appendix A contains the list of proceedings in which I have appeared as a witness. Appendix B is my resume. Appendix C attaches the interrogatory responses that I have cited to in my testimony. Appendix D contains various labeled exhibits that were prepared by me or under my supervision.

Q: Do you have any preliminary matters to address?

A: Yes. As noted above, I am an attorney who also represents clients. My role in this case is as a witness; I am not serving as counsel for CAUSE-PA or any other client in this

proceeding. Throughout my testimony, I refer to decisions by regulatory agencies and courts as well as reference statutes and regulations. These statements should not be considered a legal opinion and should not be confused with the legal opinions or advocacy of the attorneys representing CAUSE-PA in this case. Any reference or citation is merely to provide context and support for my opinion about the public policy and rate design issues that I address in my testimony.

II. OVERVIEW OF PPL'S RATE INCREASE PROPOSAL

Q: What is the purpose of this case?

A: PPL seeks to increase the amount that it charges its customers for service by more than $356 million per year. Because its customers do not have a choice to buy electric distribution service from anyone else, PPL must receive the Commission's approval for this increase. The Commission's job is to stand in the gap for consumers to protect them from a utility's monopolistic overreach. Overall, the purpose of rate regulation is to determine the just and reasonable rates necessary to support prudent investment that is in the public interest. Thus, in this case, as in all rate cases, the Commission must determine the just and reasonable rates for PPL under Chapter 13[2] and other provisions of the Public Utility Code. In addition, consistent with the Commission's suspension order in this proceeding, the Commission and parties have been charged with examining all of PPL's proposed and existing rates, rules, and regulations.[3] This includes an examination of the adequacy of PPL's customer assistance program rates and rate structure, as well

[2] 66 Pa. C.S. § 1301 et seq.
[3] Pa. P.U.C. v. PPL Electric Utilities Corp., Docker No. R-2025-3057164, Order at ¶¶ 1 and 4 (Order entered October 23, 2025), available at: https://www.puc.pa.gov/pcdocs/1899807.pdf. (last visited Dec. 3, 2025)

as the adequacy of its programs to assist customers to be able to afford to maintain service.[4]

Thus, in addition to determining whether the Company's requested revenue requirement is just and reasonable, the Commission must also determine whether all rates sought, and rate designs chosen to collect that revenue, are just and reasonable. The Commission must also consider the impact of rates on consumers,[5] including whether the programs designed to assist consumers of limited economic means are sufficient to allow them to continue to afford to maintain and access service on reasonable terms and conditions.

According to PPL, its current rates are inadequate as they would produce – without rate relief – a 4.43% return on equity at the end of the Fully Projected Future Test Year (FPFTY).[6] PPL asserts that this is insufficient and that it requires more than 2.5 times that return as it is requesting an 11.3% return on common equity.[7] PPL also seeks an equity-skewed capital structure comprising 56.05% equity and 43.95% long term debt with a weighted average cost of debt of 5.08%.[8] Combined, PPL seeks an overall rate of return

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[4] Vice Chair Barrow issued a statement at the time of suspension that requested the parties to address a series of issues in this proceeding: (1) the impact of rate shock for PPL's customers as a result of the fact that PPL has not been in for a rate case since 2015; (2) the impact of PPL's capital structure on customer rates; (3) the impact of transactions between PPL and its affiliated interests on consumer rates; (4) the impact of customer service issues; (5) cost allocation policies and methods employed by PPL; and, (6) the allocation of universal service costs to rate classes other than residential rate classes. Pa. PUC. V. PPL Electric Utilities Corp., Docket No. R-2025-3057164, Statement of Vice Chair Kimberly Barrow (October 23, 2025). ("Vice Chair Barrow Statement"), available at: https://www.puc.pa.gov/pcdocs/1899787.pdf. (last visited Dec. 3, 2025) The Administrative Law Judges issued an Interim Order on November 14, 2025 reminding that parties that they are "to address in this proceeding the issues identified in the Statement of Vice Chair Kimberly Barrow dated October 23, 2025." Pa. PUC. V. PPL Electric Utilities Corp., Docket No. R-2025-3057164, Interim Order # 1 at ¶ 11 (November 14, 2025) (Interim Order #1).

[5] Federal Power Comm'n v. Hope Nat'l Gas Co., 320 U.S. 591, 603 (1944) ("[T]he fixing of 'just and reasonable rates', involves a balance of the investor and consumer interests.").

[6] PPL St. No. 1 at 8.

[7] Id.

[8] PPL St. No. 9 at 3, Volume VII, Fully Projected Future 1, Exhibit B-7.

of 8.56%.[9] In total, PPL requests to increase in its annual base rate operating revenues of $356.3 million, which would produce a system average increase in distribution revenue of more than 33%.[10] Of the total requested increase of $356.3 million, PPL seeks to recover approximately $254 million or 71.3% of the proposed rate increase from residential customers.[11] PPL proposes collecting revenue from residential customers in several ways:

First, it seeks to increase its residential customer charge from $14.09 to $17.00 per month.[12] This is an increase of 20.65%.[13] Second, it seeks to increase its volumetric charge 23.2%, inclusive of all riders, from $0.05109/kWh to $0.06296/kWh.[14] In addition to these two charges, PPL proposes to zero out its Distribution System Improvement Charge (DSIC)[15] and its Storm Damage Expense Rider (SDER), and increase the scope of charges that are collected through its SDER.[16] PPL also proposes to roll $1.4 million of its labor expenses for universal services out of rates and allocate it to its Universal Services Rider (USR).[17]

The Company also proposes several other rate design changes that do not directly impact the overall revenue requirement but affect customer rates in various ways. For example, PPL seeks to eliminate rate RTS service, which has been closed to new

[9] PPL Volume VII, Fully Projected Future 1, Exhibit B-7.
[10] PPL St. No. 1 at 8.
[11] PPL St. No. 7, Exhibit BR-1 at 17, Column N.
[12] PPL St. No. 5 at 6. Note, that PPL witness Johnson indicates that the currently monthly fixed customer charge was $15.58, but that amount includes the Smart Meter Rider 2 (SMR-2) and the Competitive Enhancement Rider (CER), which net out to an additional $1.49 monthly making the calculated customer charge $14.09 per month.
[13] (17.00-14.09)/14.09=0.2065.
[14] PPL St. No.8 at 11, Table 4.
[15] PPL St. No. 13 at 7.
[16] Id. at 9-13.
[17] PPL St. No. 18 at 10-14.

customers since 1995, and move all customers on that rate schedule to its Rate RS.[18] The impact of this change will cause a 73.4% increase in distribution base rates for the 11,509 customers served by rate RTS,[19] including the more than 1,300 confirmed low income customers who are currently served by rate RTS.[20] PPL also seeks to change its definition of maximum registered peak load to include not only peak demand but also peak export for certain net metered customers.[21] In addition, PPL is proposing an electric vehicle time of use charging rebate.[22]

Q: You mention above that the Commission must consider the impact to consumers in making its determination about the appropriate rate increase. Please explain why the Commission must do so?

A: Fundamentally, the Commission's job is to restrain the monopolistic tendencies of public utilities.[23] If left unchecked by regulatory oversight, a utility could charge whatever it wanted because consumers have no other choice but to buy the utility's product if they want service. This is an intentional system design because multiple companies running wires, poles, and transformers to deliver electricity to customers within a geographic area would not function well. Thus, in exchange for the right to serve customers without

[18] PPL St. No. 8 at 12.
[19] Id. at 13, Table 6.
[20] PPL Response to CAUSE-PA Set IV-6, attached hereto at Appendix C.
[21] PPL St. No. 15 at 4.
[22] See PPL St. No. 20.
[23] This principle, that it is the job of the PUC to restrain the monopolistic tendencies of public utilities is not new or novel, but rather foundational to the role of regulators. The PUC recently reaffirmed this principle in its Fully Projected Future Test Year Final Rulemaking Order when it said: "Inherent in the 'cost of providing service' principle of ratemaking is the recognition that public utilities are natural monopolies and that the PUC's oversight through cost-of-service ratemaking regulation serves as a proxy for a competitive market in appropriately restraining, or exerting downward pressure on, the profit-maximizing prices a monopoly could otherwise charge in the absence of price regulation." Use of Fully Projected Future Test Year 52 Pa. Code Chapter 53, PUC Docket No. L-2012-2317273, Final Form Order at 4 (order entered January 8, 2025), available at: https://www.puc.pa.gov/pcdocs/1874340.pdf (hereinafter "FPFTY Final Form Order"). (last visited Dec. 3, 2025)

competition for its services, and the requirement and duty to provide service to all customers, electric utilities like PPL submit to price regulation by the Commission, including oversight as to rates and service quality. In exchange, the Commission must permit PPL the opportunity to recover its prudently and reasonably incurred costs, including its cost of debt, and allow it the opportunity to earn a fair rate of return on its shareholder investments. This is generally what is referred to as the regulatory compact.

Q: Is the regulatory compact a legal concept?

A: No, it is a public policy concept, but the Commission has statutory authority and discretion to enforce the regulatory compact through the Public Utility Code. Traditionally, this is done through cost-of-service ratemaking that allows a utility the opportunity to earn its allowed rate of return through effective and efficient management. When done correctly, this benefits both customers and the utility.

Q: Please explain.

A: As noted above, there is no competition for public utility service. Thus, traditional cost of service ratemaking serves as a substitute for the beneficial aspects of competition because it sets rates only on a forward-going basis.[24] In a competitive market, a business is not guaranteed a profit, instead it must operate efficiently and control its costs. With traditional ratemaking, this is the same pattern for a utility. Rates are set at a point in time, based on the known and measurable costs and need for revenue by the utility, and then only on a forward-going basis. Once set, the rates are fixed until changed by the Commission in subsequent rate cases. This practice encourages the utility to operate efficiently because it cannot increase rates again without Commission permission. As a

[24] See FPFTY Final Form Order at 4.

result, a utility faces the risk of under recovery due to normal business risks and management underperformance. This lack of any guaranteed revenue is a significant and important protection that traditional cost of service ratemaking provides to consumers.

Q: Do we have traditional cost of service ratemaking in Pennsylvania?

A: Pennsylvania has modified traditional cost of service ratemaking in several ways, three of which are relevant to this case:

- Use of Future Test Year or Fully Projected Future Test Year for setting rates to reduce regulatory lag between plant investment and recovery;[25]
- Utilities can propose and the Commission can approve alternative ratemaking methodologies;[26]
- Approval of a distribution system improvement charge (DSIC) to collect additional revenue over and above the authorized revenue requirement between rate cases.[27]

Each of the above modifies the traditional paradigm and shifts the risk of under recovery of the authorized revenue requirement from the utility to its customers in ways that are often subtle but cumulatively add significantly more certainty for a utility's bottom line. In the end, this shift also minimizes the incentive for a utility to operate efficiently as compared to the regulatory lag inherent in traditional ratemaking.

Q: Please explain.

A: First, there is the use of the fully projected future test year or FPFTY. As applied to this case, PPL is projecting forward to what it believes its expenses, capital additions, and

[25] 66 Pa. C.S. § 315(e).
[26] 66 Pa. C.S. § 1330.
[27] 66 Pa. C.S. § 1353.

other costs will be as of June 30, 2027, but is asking that rates be set as of the end of the suspension period, which is June 30, 2026, on a prospective basis. Like all people and businesses, PPL does not know the future, so it is making projections about what the world will be like as of the end of June 2027, but it is permitted to charge rates *as if* those projections will in fact be true as of June 2026. That is, effective with the end of the suspension, if any rate increase is granted, PPL would be collecting more revenue than it needs at that time because its rates are set to coincide with the world as PPL projects it to be in June 2027. The effect is to reduce the risk of under collection for PPL and shift it to consumers because consumers are, in effect, paying for the cost of providing electric distribution service based on the projection of those costs in the future not as the costs exist when the rates go into effect. This reduces the lag associated with ratemaking for PPL by placing more risk – and cost – onto consumers.

Second, the use of alternative ratemaking mechanisms, like the SDER which is currently in place and which PPL seeks to expand, reduces the risk for PPL that it has accurately projected its storm damage expenses in rates and shifts it to consumers who will bear the impact of storm damage on an as incurred basis.

Third, PPL has an approved Distribution System Improvement Charge (DSIC) that allows it to currently charge up to 7.5% additional surcharge on billed distribution revenue and will allow it to charge 5% once it reaches the end of its fully projected future test year and its net plant in service number. Depending on how long PPL stays out of rate cases in the future, this surcharge has the potential to result in significant additional dollars charged to residential customers. The ability of PPL to charge a DSIC also shifts future

risks onto consumers because it reduces PPL's risk that rates set in this case will be insufficient to meet its planned capital plant investments.

Taken together, these modifications to traditional ratemaking shift risk from PPL to customers and require substantial scrutiny by the Commission in its exercise of discretion in setting rates.

Q: Will you be addressing each of these issues through this direct testimony?

A: No. I do not further address these issues. As to the projections for expenses and plant in service at the end of the fully projected future test year, the statutory advocates and others in this case will address the prudency of those expenses and whether they will be reasonably and foreseeably incurred. I simply urge the Commission to pay attention to the projections provided by statutory advocates and others in contrast to those of PPL, as it is critical for consumers that PPL is not permitted to overestimate its expenses or plant in service numbers. As to the DSIC, I do not further address it in this testimony. However, I would urge the Commission to remember the DSIC is a percentage-based charge and as a result, the amount PPL collects in the future when DSIC is utilized is based on its billed distribution revenue amounts. The higher the approved rates in this proceeding, the more DSIC revenue PPL can collect.

Regarding the SDER, the Commission should be mindful that PPL is the only utility that has received approval to use this rider and it has imposed significant costs on consumers. While under its current operation, the SDER surcharges or refunds consumers if Commission-reportable storms are greater than or less than $14.7 million – the amount included in base rates from the last case[28] – PPL proposes to change the

[28] PPL St. No. 13 at 9.-10.

SDER in this case to increase that amount of $32 million[29] and to include an additional $10.5 million that are proposed to recovered annually through non-reportable storms.[30] Unlike other expenses that are in rates, because of the SDER, PPL gets to recover more than these amounts if there costs exceed these amounts which shifts risks from the Company to customers and is a deviation from traditional ratemaking.

In my view, each of these is relevant to the overall reasonableness of rates set in this proceeding and should be given serious consideration by the Commission in the exercising of its overall regulatory scrutiny.

Q: You previously mentioned that the Commission should exercise scrutiny of PPL's rates in this proceeding. Please explain.

A: There are two areas that have a profound impact on the total annual revenue increase that will be authorized in this case: (1) PPL's authorized rate of return and, (2) PPL's authorized ratemaking capitalization ratio/capital structure. These two things work together and are the primary drivers of the requested rate increase in this case.

Q: What is the return on equity that PPL seeks to use to set rates?

A: In this case, PPL seeks an overall rate of return of 8.56% which consists of the following:

Table 1 – Rate of Return[31]

Description	Capitalization Ratio	Embedded Cost	Return %
Long-Term Debt	43.95%	5.08%	2.23%
Common Equity	56.05%	11.30%	6.33%
Total	**100.00%**		**8.56%**

[29] Id. at 11:18-20.
[30] Id. at 12:9-14.
[31] PPL Exhibit Fully Projected Future 1 B-8, page 1 of 1.

Q: Have you done an analysis of whether 11.30% reflects the actual cost of capital in the market?

A: No. I have not done a market analysis and will rely on the analysis of other parties in this case who will present cost of capital testimony, including but not limited to the Office of Consumer Advocate (OCA) and the Commission's Bureau of Investigation and Enforcement (I&E).

Q: If you have not done this analysis, why are you raising the issue?

A: Because it is one of the clearest and best ways that the Commission can control costs for ratepayers and is one of the many areas where the Commission has an abundance of discretion that it can and should exercise in restraining the monopolistic tendencies of a utility. It bears repeating that PPL's customers are captive. They have no choice about who their electric distribution provider is – if they live in PPL's service territory and wish to receive electric distribution service then they must buy it from PPL. Residential customers, including low income customers, must buy that service at the Commission authorized and tariffed rate as they are not able to negotiate a different rate with PPL like some larger users may be able to do.

As a simplified explanation, base rates consist of various parts. First, there are ongoing costs that are consumed as incurred – this includes the recovery of reasonably and prudently incurred expenses. Utilities like PPL can recover these expenses but do not earn a profit from them. Second there are capital costs that are consumed over time such as poles, wires, transformers, and substation equipment. Utilities like PPL pay for these costs with a mix of debt and equity and recover them in rates over their useful life. This annual charge to recover costs incurred for capital expenses is generally the

depreciation and amortization costs in rates. This is the return "of" the utility's capital – the amount it spent that was allowed to be recovered in rates. In addition to a return "of" dollars spent for capital costs, utility shareholders are allowed a return "on" those expenses because they dedicated their money to this purpose as opposed to something else – they essentially loaned money to customers either in the form of borrowed funds (debt) or shareholder dollars (equity). These two things taken together equal the rate of return (ROR) that a utility is allowed. This return must "be equal to the prudent and actual cost of capital, no more, no less."[32] The rate of return consists of two parts and is determined by an authorized ratemaking capitalization ratio that considers the weighted average cost of debt and the authorized return on equity (ROE). In setting rates, the Commission has an abundance of discretion in determining the appropriate capitalization ratio for ratemaking purposes and the sufficient, but not excessive, ROE that is needed to attract sufficient capital.

Q: Please explain what you mean by capitalization ratio?

A: The capitalization ratio is how the overall rate of return is calculated. It consists of debt and equity. Debt is determined by the actual debt issued by the Company at the weighted average cost of debt. In this case, PPL has a weighted average cost of debt of 5.08% as shown in Table 1, above. PPL has determined that its requested ROE is 11.30%, a rate that is significantly higher than the overall return of the major U.S. stock markets have earned over the last 50 or 100 years.[33] PPL has chosen a capitalization ratio for

[32] Mark Ellis, Rate of Return Equals Cost of Capital: A Simple, Fair Formula to Stop Investor-Owned Utilities from Overcharging the Public, January 2025, at 4, available at: https://www.economicliberties.us/wp-content/uploads/2025/01/20250102-aelp-ror-v5.pdf (Last visited 11/22/25).

[33] The Consumer Price Index inflation adjusted return of the Dow Jones Industrial Average from October 1975 to October 2025 (50 years) is 7.83% if all dividends were reinvested. For the past 100 years (October 1925 to October 2025) the return is 6.86%. See DQYDJ Dow Jones Industrial Average Return

these two costs of 43.95% debt and 56.05% equity. This means that the embedded cost of debt at 5.08% counts less in the overall calculation of the rate of return than the embedded cost of equity at 11.30% as shown in Table 1, above.

Q: Must the Commission accept the capitalization ratio chosen by PPL?

A: No. The Commission can determine that the capitalization ratio chosen by the Company places an excessive and undue emphasis on the higher return on equity at the expense of the lower cost of debt and can impute a capitalization ratio for ratemaking purposes if the evidence demonstrates a reduction would nevertheless be sufficient. In this case, PPLs requested ROE of 11.30% is more than two times higher than its cost of debt and significantly higher than objective measures of returns that shareholders should reasonably expect based on market based returns. PPL's decision to skew its capital structure heavily towards equity should be viewed skeptically as it has a significant impact on the calculated overall rate of return and ultimately on the overall revenue requirement.

Q: Please explain the impact of the chosen capitalization ratio on PPL's requested overall revenue requirement.

A: If the Commission were to impute a ratemaking capitalization ratio of 50% equity and 50% debt, the overall rate of return at the Company's desired ROE of 11.30% would be reduced to 8.19% as shown in Table 2, below:

Calculator, available at: https://dqydj.com/dow-jones-return-calculator/. (last visited 11/22/25). There are similar results when looking at the S&P 500. Over the last 50 years, the S&P 500 earned an inflation adjusted return of 8.02%. See S&P 500 Return Calculator, with Dividend Reinvestment, available at: https://dqydj.com/sp-500-return-calculator/ (last visited 11/22/25). I recognize that the calculation of the cost of capital for purposes of setting a return on equity is forward focused not backward looking, I make this observation about the overall stock market returns over the past 100 years as a real life gut check on PPL's requested ROE. It defies logic, common sense, and reason that one should reasonably expect to earn 11.3% on one's investment over a long period of time.

Table 2 – Rate of Return at 50/50 Capitalization Ratio.[34]

	Capitalization Rati			Embedded Cost		Return	
Long-Term Debt	50.00	%		5.08	%	2.54	%
Common Equity	50.00			11.30		5.65	
	100.00	%				**8.19**	**%**

Reducing the overall ROR by means of a 50/50 capital structure would *reduce the needed annual revenue requirement increase by $37.7 million.* This is the difference between the $356.3 million sought by PPL in this case and the $318.6 million that would be required if the PUC were to impute a 50/50 capital structure.[35] This means that merely by re-weighing the capitalization ratio to have 50% of the return weighted at PPL calculated cost of debt and 50% weighted at its requested ROE of 11.30%, the Commission could save ratepayers $37.7 million annually.

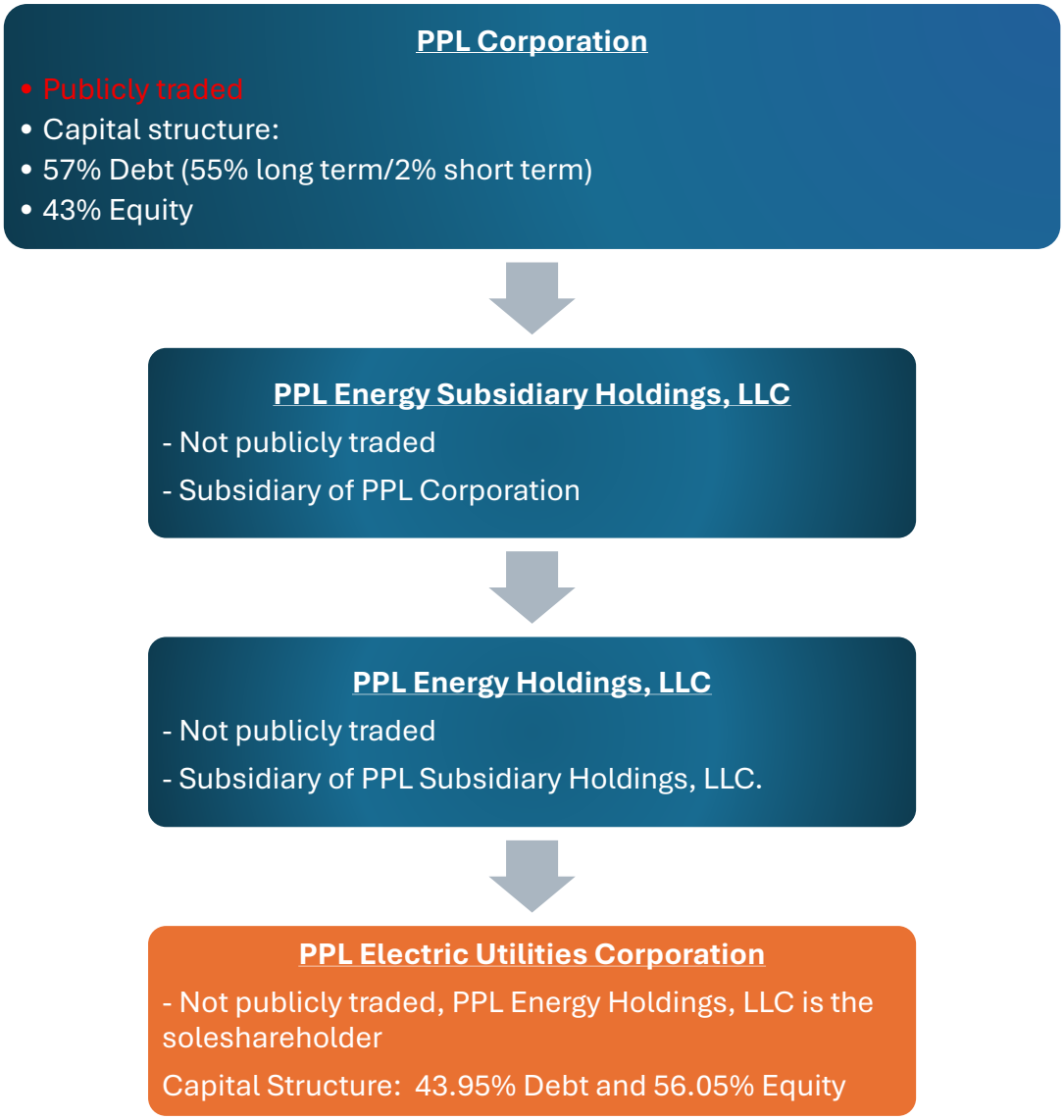
Q: Are you recommending that the Commission adopt an imputed capital structure for ratemaking purposes?

A: Yes. The Commission should consider imposing a mitigated/imputed ratemaking capital structure. This is important for several reasons. First, as noted above, a 50/50 capital structure for ratemaking purposes would save $37.7 million annually in rates. Second, the Commission should consider the fact that PPL Electric Utilities is not a publicly traded company, and its corporate parents are entirely in control of its capital structure and equity contributions. This matters because there are several layers between PPL Electric Utilities and the actual capital markets. In fact, PPL's corporate structure is

[34] Derived from schedules submitted in response to PPL Response to OCA Set 1-1, Attachment 26, changing capitalization ratio at tab ROR to 50/50. This reduces the overall needed change in revenues displayed at tab "FPFTY DSD-2" from $356.271 million to $318.545 million. All other factors held constant. $326.571 million minus $318.545 is a $37.726 million annual reduction to revenue requirement.
[35] Id.

akin to a Russian nesting doll as there are three layers above it before it gets to any actual market structure that can be evaluated objectively by capital markets and investors. This is illustrated in Figure 1, below.

Figure 1 – PPL Corporate Holding Company Structure[36]



As is evident from the above figure, PPL Corporation – the only company that is subject to the demands of a true market for capital – has a capital structure that is the ***inverse of***

[36] See PPL Response to CAUSE-PA IV-15 and IV-17, attached hereto at Appendix C.

PPL Electric Utilities. This allows PPL Corporation to engage in a form of capital structure alchemy whereby it can flow relatively less expensive market-based debt down its ladder of corporate companies and leverages it at the regulated level as an equity contribution that flows back up to shareholders as a payout and profit. This sort of holding company alchemic arbitrage should be viewed skeptically. The role of the Commission as economic regulator of PPL Electric Utilities should be to ensure that it is not taking unfair and unnecessary advantage of its captive customers. If a capital structure that is 56% debt and 43% equity is acceptable for a PPL's corporate parent, then it should be viewed as a target for the Commission in setting a fair capital structure that forms the overall authorized rate of return. If the Commission imputed the same capital structure as PPL's corporate parent, even at the incredibly high ROE of 11.3% requested by PPL, it would reduce the overall revenue requirement to $274.741 million, a savings for ratepayers of nearly $82 million per year.[37] As noted above, even a 50/50 imputed capital structure would save ratepayers $37.7 million annually.

As noted by Vice Chair Barrow in her October 23, 2025, Statement:

> **Capital Structure**: On several occasions, regulated utilities have requested to be awarded common equity ratio and debt capital outside of the apparently reasonable 50% equity and 50% debt capital structure, along with their requested return on equity (ROE). These deviations result in millions of dollars that go into the rates of utility customers as higher common-equity ratio results in higher rates for public utility services. Therefore, a careful and detailed review of PPL's claimed capital structure and ROE, is warranted.[38]

[37] Derived from schedules submitted in response to PPL Response to OCA Set 1-1, Attachment 26, changing capitalization ratio at tab ROR to 57% debt and 43% equity. This reduces the overall needed change in revenues displayed at tab "FPFTY DSD-2" from $356.271 million to $274.741 million. All other factors held constant. $326.571 million minus $274.741 is a $81.985 million annual reduction to revenue requirement.

[38] Vice Chair Barrow Statement at 1-2.

Because PPL's requested capital structure results in a significant transfer of wealth from its customers to its shareholders, the Commission must scrutinize whether to impute an alternative structure. I recommend that the Commission impute either the capital structure of PPL's grandparent – PPL Corporation – or, at the very least, a more reasonable 50/50 structure. Either would still allow PPL the opportunity to earn a fair rate of return on its investment while mitigating the necessary impact of this rate increase for customers.

Q: What is the impact to the revenue requirement of PPL's request to increase their projected ROE to 11.30%?

A: It is significant and there are several variables about how it affects the revenue requirement needed to support the requested ROR and authorized expenses. As noted above, the requested ROE is blended with the cost of debt to form the overall ROR that is authorized and used to establish an authorized revenue requirement. Reducing the ROE – even if the capital structure is not changed from that which PPL requested – has a profound impact on rates. For example, in response to discovery, PPL calculated that, at the as-filed rate base and capital structure it requested, the dollar impact to revenue requirement for every 10 basis points (0.10%) is $4.289 million.[39] This means that every basis point (0.01%) results in a revenue requirement increase of $428,900 to PPL's customers. Thus, reducing PPL's requested ROE to a rate that is more reflected in the average rates of the overall market would result in a reduction of needed annual revenue requirement by tens of millions of dollars.

[39] PPL Response to CAUSE-PA IV-14, attached hereto at Appendix C.

Q: Are you recommending a specific lower ROE in this case?

A: I am not making a recommendation about the specific return of equity that the Commission should authorize in this case but submit that it should be no higher than the cost of equity that would be required to attract capital in the actual capital markets. PPL is not a publicly traded company, only its grandparent – PPL Corporation – is publicly traded. As such, there is no objective way for the Commission to determine the cost of equity for a company like PPL because of all the layers between it and actual market investors. Thus, I encourage the Commission to look at the ROE recommendations by the other parties who submit a cost of capital analysis in determining what ROE to authorize. The decision about what ROE is sufficient belongs to the Commission. While it should allow PPL a fair return, it should be as low as possible to achieve a return that is fair to both shareholders and ratepayers. The Commission has wide latitude in establishing a fair rate of return. This fact was recognized by PPL witness Nelson in response to discovery when she stated that in her experience "regulatory commissions generally do not adopt a recommendation of a particular witness; the commissions consider the evidence provided by multiple witnesses and determine what is just and reasonable based on the evidence presented."[40] I agree with this statement and, in my view, the Commission must exercise its discretion in a manner that ensures PPL is not taking undue and unfair advantage of its customers through an ROE that is higher than what is reasonably necessary to earn a fair rate of return.

Given that every 10 basis points at the as-filed rate base and capital structure takes $4.289 million annually from the pockets of ratepayers and puts it into the coffers of PPL's

[40] PPL Response to OCA II-4, attached hereto at Appendix C.

parent company,[41] the Commission should seriously consider what ROE is sufficient but not excessive in its determination of setting rates in this proceeding.

III. RATE DESIGN AND CUSTOMER CHARGE

Q: Please summarize PPL's residential customer class.

A: PPL's residential rate class divided between RS (Residential Sales) and RTS (Residential Thermal Storage). Both are residential customers. The vast majority of PPL's residential customer are served under rate RS – the general residential customer class. On average in 2024, PPL had 1,286,891 residential customers.[42] Of this amount, 11,509 customers were assigned rate RTS as of the filing date of PPL's rate case.[43] Rate RTS is a legacy rate that has not accepted any new customers for the last 30 years.[44]

Q: What is the difference between Rate RS and Rate RTS under current rates?

A: Tables with the relative differences in rates at current and as proposed rates are below.

[41] See PPL Filing Requirements III-D-2, A.2. "The Company pays dividends to its Parent, PPL Corporation. Dividends paid to Parent in 2023 were $323 million and dividends paid to Parent in 2024 were $375 million."
[42] PPL Response to CAUSE-PA I-9, Attachment 1, attached hereto at Appendix C.
[43] PPL St. No. 8 at 12:15.
[44] See PPL Electric Utilities Corporation, Supplement No. 400, Electric Pa. P.U.C. No. 201, One-Hundred-Thirty-Second Revised Page 21, available at: https://www.pplelectric.com/site/-/media/PPLElectric/At-Your-Service/Docs/Current-Electric-Tariff/2025/Oct/RTSS--Residential-Thermal-Service-10-1-25.ashx. (last visited Dec. 4, 2025)

Table 3: Rate RS Bills Current versus Proposed at 918 kWh/month.[45]

Rate RS	Current Rates	Current Average Bills	Proposed Rates	Proposed Average Bills	Change in Average Bills (Monthly)	
Fixed Charge	$14.09/Bill	$14.09	$17.00/Bill	$17.00	$2.91	20.7%
Vol. Energy Charge	$0.03534/ kWh	$32.43	$0.04965/ kWh	$45.56	$13.13	40.5%
Riders/ STAS		$15.86		$12.22	($3.64)	(23.0%)
Total Dist. Bill		$62.38		$74.78	$12.40	19.9%

Table 4: Rate RTS Bills Current versus Proposed at 1664 kWh/month.[46]

Rate RTS	Current Rates	Current Average Bills	Proposed Rates	Proposed Average Bills	Change in Average Bills (Monthly)	
Fixed Charge	$18.06/Bill	$18.06	$17.00/Bill	$17.00	$(1.06)	-5.9%
Vol. Energy Charge	$0.02367/k Wh	$39.39	$0.04965/ kWh	$82.63	$43.24	109.8%
Riders/ STAS		$27.84		$22.15	(5.69)	(20.4%)
Total Dist. Bill		$85.29		$121.78	$36.49	42.8%

As can be seen from these tables, rate RS customers currently have a lower customer monthly fixed charge and a higher cost per kWh of electricity consumed monthly as compared to rate RTS customers. PPL is proposing to eliminate rate RTS and move all those customers to rate RS with the effective date of rates. This will have a significant impact on RTS customers because of their relative higher usage as compared to RS customers.

[45] See St. No. 8, PPL Exhibit SWW-1, Page 1 of 16. Total Distribution Bill Rate Schedule RS, including riders and State Tax Adjustment Surcharge (STAS).
[46] See St. No. 8, PPL Exhibit SWW-1, Page 2 of 16. Total Distribution Bill Rate Schedule RTS, including riders and State Tax Adjustment Surcharge (STAS).

Q: How do low income customers fit within the residential rate class?

A: Low income customers are on both Rate RS and Rate RTS. As noted above, based on 2024 averages, PPL had 1,286,891 residential customers.[47] Of this amount, only an average of 74,791[48] of those customers were enrolled in PPL's CAP and received a discounted bill. As shown in Table 5, below, this is only a small fraction of PPL's low income customer population which is measured by both confirmed low income customers – meaning that PPL has a basis for knowing that the customer is low income – and estimated low income customers, which is based on census demographics.

Table 5 – Confirmed and Estimated Low Income Customers, 2024 Average

Confirmed Low Income Customers[49]	Estimated Low Income Customers[50]	Low Income Customers Enrolled in CAP[51]	% of Confirmed Low Income Customers enrolled in CAP[52]	% of Estimated Low Income Customers enrolled in CAP[53]
238,948	347,822	74,791	31%	23%

Thus, there are a significant number of low income customers – by either measure – who are not enrolled in CAP and pay full tariff distribution rates under either Rate RS or Rate RTS.

[47] PPL Response to CAUSE-PA I-9, Attachment 1, attached hereto at Appendix C.
[48] PPL Response to CAUSE-PA I-4, Attachment 1, attached hereto at Appendix C.
[49] PPL Response to CAUSE-PA I-7, Attachment 1, attached hereto at Appendix C.
[50] PPL Response to Response to CAUSE-PA 1-11, Attachment 1, attached hereto at Appendix C.
[51] PPL Response to CAUSE-PA I-4, Attachment 1, attached hereto at Appendix C.
[52] 72,425/249,033= 0.2908 or 29%.
[53] 20,988/91,881 = 0.2284 or 23%.

Q: How much of PPL's requested $356.3 million annual rate increase is it proposing to allocate to residential customers?

A: PPL proposes to allocate 72.45% of the increase – $258,113,550 – to residential customers inclusive of both Rates RS and RTS.[54] Based on the fact that estimated low income customers comprise 27% of the residential customer class,[55] I estimate that PPL is seeking to require its estimated low income customers to pay approximately $69.7 million annually of its $258.1 million increase allocated to residential customers.[56] Even this may be a low estimate because of the difference in average usage between low income households and all residential households.

Q: Why does it matter what percentage of the increase is functionally assessed to PPL's low income customers?

A: As addressed more fully in other sections of my testimony, low income customers who are <u>not</u> enrolled in CAP cannot consistently afford to maintain electric distribution service *at the current rates* being charged by PPL, and they certainly cannot afford to pay the rates sought by PPL in this case. Furthermore, currently PPL's CAP costs are collected exclusively from residential customers, even though all customer classes benefit when CAP customers remain connected to service, and thus, in my view, the allocation of any revenue increase across rate classes must consider the burdens imposed on those least able to afford service and those most at risk of being unable to remain connected to essential electric distribution service to their home.

[54] PPL St. No. 7 at Exhibit BR-1, Page 17 of 118. Derived from the sum of Column N, Line 2 and Column N, Line 3 divided by Column N, line 1 (253,978,986 + $4,140,564) / ($356,271,443) = 0.7245.
[55] 347,822/1,290,755 =.26947 or 27%
[56] $258,113,550*27%=$69,690,659.

Q: Please summarize PPL's proposed rate design for its residential customers.

A: As noted above, PPL has proposed to increase its fixed customer charge for Rate RS customers from $14.09 to $17.00 per month – an increase of 20.7% per month – and it proposes to increase its volumetric charge, inclusive of riders, from $0.05029 kWh to $0.06296/kWh an increase of approximately 25.2%. For customers transferring from Rate RTS to RS, the increase is more significant. While PPL proposes to reduce the customer charge from $18.09 per month to $17.00 per month, it proposes to increase the volumetric charge, inclusive of riders, from $0.03882/kwh to $0.06296/kWh, and increase of 62.2% inclusive of riders. According to the Company, the total bill increase for the average residential customer (RS) using 918 kWh of electricity would be $12.40 more per month.[57] For RTS customers, the average usage is 1,664 kWh per month and so their bills would increase by $36.49 per month.[58] Over the course of the year, the increase for the average residential (RS) customer would be $148.80 and for RTS to RS customers would be $437.88.

Q: In the context of this case, can you put into perspective what PPL's requested increase of $148.80 per year would mean for the average low income Rate RS customer and its proposed increase of $437.88 for the average RTS to RS customer?

A: Yes. Per PPL, the average income of PPL's confirmed low income customers is $17,103 per year.[59] This means that the increase of $148.80 per year that PPL seeks for

[57] See St. No. 8, PPL Exhibit SWW-1, Page 1 of 16. Total Distribution Bill Rate Schedule RS, including riders and State Tax Adjustment Surcharge (STAS).
[58] See St. No. 8, PPL Exhibit SWW-1, Page 2 of 16. Total Distribution Bill Rate Schedule RTS, including riders and State Tax Adjustment Surcharge (STAS).
[59] PPL Response to CAUSE-PA I-22, attached hereto at Appendix C.

a customer currently on Rate RS for the average residential customer is nearly 1% of the total annual household income of PPL's confirmed low income customer.[60] For customers currently on Rate RTS, the average annual increase of $437.88 could take 2.6% of their annual income.[61] Put into further context, the average LIHEAP cash grant for FY 2025 for PPL customers was $211.35.[62] This means that the increase proposed by PPL for customers on Rate RS would consume nearly 70.4% of the LIHEAP cash grant that went to a typical PPL customers and for customers currently on Rate RTS would be more than 2 times (200%) as great as the average LIHEAP cash grant.[63]

As described more fully throughout my testimony, PPL's confirmed low income customers not enrolled in CAP struggle significantly *at current rates* to remain connected to electric service. A further increase of the magnitude contemplated by PPL will have a devastating impact on low and moderate income households – stressing their ability to stay connected to service and eroding the effectiveness of programs like LIHEAP to offset high energy costs.

Q: What is PPL's rationale for increasing its customer charge?

A: PPL is not specific as to why it specifically chose $17.00 as the level at which to set its customer charge. In testimony, PPL witness Rimal states that he calculated that there was $42.96 in unit costs per bill that are "customer related" and, thus, would be supportable to include in a customer charge.[64] PPL witness Wishart asserts that the increase from $14.09 to $17.00 is intended to "better align the residential customer

[60] 148.80/17,103.48 = 0.00869.
[61] 437.88/17,103.48 = 0.0256.
[62] PPL Response to OCA IV-34, Attachment 1, attached hereto at Appendix C.
[63] 148.80/211.35 = 0.704 and 437.88/211.35=2.072.
[64] PPL St. No. 7 at 23-24.

charges with the underlying fixed costs of connecting and serving residential customers."[65] He goes to on further articulate that in setting the charge at $17.00 rather than its calculated $42.92, "PPL Electric is striking a balance between the goal of cost causation and the need for gradualism."[66]

Q: Do you support PPL's proposal to increase its monthly fixed customer charged from $14.09 to $17.00 per month?

A: No. The proposed increase in the fixed monthly customer charge weakens the ability of low income households to save money on their bills each month because less of their bill is dependent on the volume of electricity they consume. The proposed fixed customer charge will result in an increase of approximately $35 per year, an amount which will be unavoidable for low income households struggling to maintain service. Furthermore, PPL witness Rimal appears to include a significant number of costs as customer-related, which are likely not appropriate to be included in a fixed customer charge because they do not actually vary directly with the number of customers. For example, reducing by 100 residential customers does not likely impact that number of transformers, or distribution plant that is coded as primary or secondary. To be sure, there are costs that do vary directly with the number of customers such as meters, meter reading, and billing and collection.

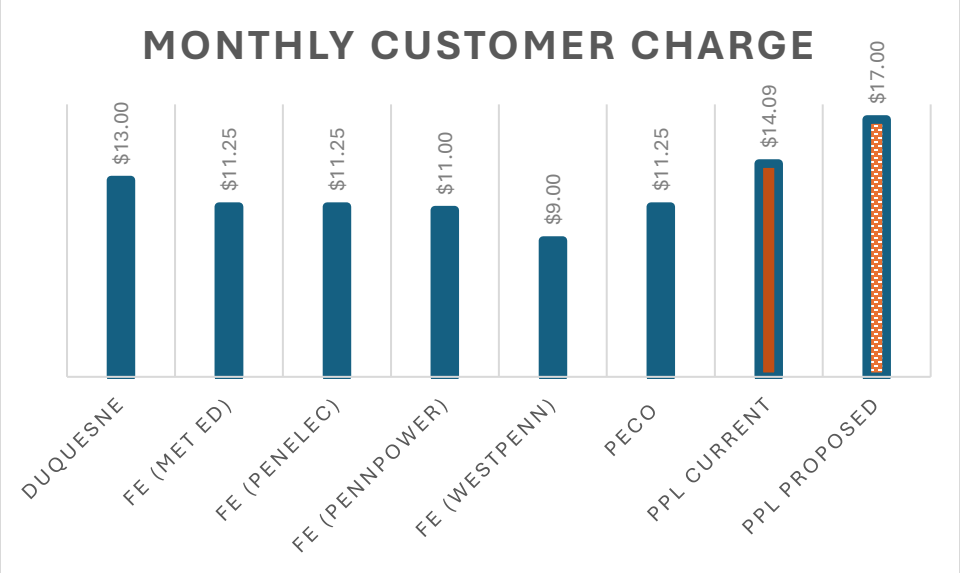
[65] PPL St. No. 8 at 9:17-10:1. Throughout testimony, PPL refers to the current fixed customer charge as variously $14.09 or $15.58. The difference is that the current charge includes $1.50 per month in smart meter rider charges (SMR-2) and a ($0.01) credit in the competitive enhancement rider (CER) rider thus netting the customer charge of $14.09 and the $1.50 SMR-R and the ($0.01) CER to $15.58. These riders are going away under PPL's proposed rate design. Thus, while the real effect of the increase felt by customers will be the difference between $15.58 and $17.00, the actual calculated customer charge is $14.09 and thus is the relevant basis of comparison.

[66] PPL St. No. 8 at 12:5-6.

Q: How does PPL's existing and proposed customer charge compare to other electric distribution companies?

A: PPL's current and proposed customer charges are both higher than the other large electric distribution companies. This is shown visually in the Chart below.

Chart 1: Comparison of Current Monthly Customer Charges by Large EDCs



Thus, it appears that PPL's approach to customer charges is out of step with the other large EDCs.

Q: Do you have an additional reason that you oppose PPL's requested increase in its customer charge?

A: Yes. PPL's proposal undermines the explicit goals of LIURP to "reduce residential energy bills."[67] By reducing the amount of bill reduction that can be obtained through LIURP measures, the proposed increase to the fixed charge threatens the continued

[67] 52 Pa. Code § 58.1 ("The programs are intended to assist low-income customers conserve energy and reduce residential energy bills. The reduction in energy bills should decrease the incidence and risk of customer payment delinquencies and the attendant utility costs associated with uncollectible accounts expense, collection costs and arrearage carrying costs.").

effectiveness of ratepayer investments intended to reduce energy consumption, delinquencies, collections, and uncollectible costs. Thus, the proposed increase to the fixed charge will, in turn, impact the ability of LIURP to "decrease the incidence and risk of customer payment delinquencies and the attendant utility costs associated with uncollectible accounts expense, collection costs and arrearage carrying costs."[68] This would produce an unreasonable result. LIURP is a statutorily mandated program to be provided by PPL to help low income customers reduce or manage their energy consumption in a cost-effective manner. Any increase to the fixed charge would both undermine the goal of LIURP and make the existing program less cost effective.

The ability to save money through energy efficiency is tied directly to a bill structure that bases costs on throughput. But as more residential customer costs are shifted to the fixed charge, the achievable bill savings – and the corresponding impact on bill payment behavior – will erode. The ability to achieve bill savings through energy efficiency and conservation measures is especially important for households with income above 150% but less than 200% of poverty who are ineligible for CAP or LIHEAP but are eligible for energy efficiency and conservation services through LIURP or the federal Weatherization Assistance Program (WAP) – both of which have income guidelines of up to 200% of the Federal Poverty Level (FPL). These households need to retain the ability to reduce their monthly energy costs through adoption of comprehensive energy efficiency and conservation programming.

Given that low income households are disproportionately at risk of termination and often lack the ability to control usage due to poor housing stock and older, less efficient

[68] 52 Pa. Code § 58.1.

appliances, it is critical that they continue to have access to effective conservation tools capable of producing meaningful and lasting bill reductions.

Q: Do you support PPL's proposal to move Rate RTS customers to Rate RS?

A: No. There does not appear to be a purpose to making the change other than for PPL to clean up some of its legacy rates. However, this change would profoundly affect bill affordability for these customers given their relatively high usage compared to residential customers on Rate RS.[69]

Of the more than 11,000 customers on rate RTS, more than 1,300 are confirmed low income and more than 240 are enrolled in CAP.[70] Of those enrolled in CAP, PPL has stated that 224 are classified as electric heating customers, but despite a proposal that would increase annual bills by more than $400 at average rates due to the change from Rate RTS to RS, PPL has no intention or plan to increase the availability of CAP maximum credits to these customers.[71] This could have devastating affects because these customers – even if their usage remained the same –would consume more of their maximum CAP credits annually merely because of PPL's proposed rate increase and this rate change. Moreover, customers not enrolled in CAP would have to bear the increased costs without assistance from PPL. I see no compelling reason why the Commission should approve this rate change. The number of customers taking service at Rate RTS is gradually decreasing as customers move or otherwise discontinue service with PPL and, thus, the rate will eventually go away. But for now, PPL should maintain rate RTS for those

[69] See PPL St. No. 8, Exhibit SWW-1 Page 1 of 16 showing average residential usage for rate RS at 918 kWh as compared to Exhibit SWW-1, Page 2 of 16 showing average used for rate RTS of 1,664 kWh.
[70] PPL Response to CAUSE-PA IV-6 and IX-10, attached hereto at Appendix C.
[71] PPL Response to CAUSE-PA IX-10.c, attached hereto at Appendix C.

customers enrolled in this rate as making the change would adversely affect the affordability of bills for those customers served by Rate RTS.

IV. IMPACT OF RATE INCREASE ON LOW INCOME HOUSEHOLDS

Q: What is the purpose of this section of your testimony?

A: The purpose of this section of my testimony is to describe the impact that PPL's existing rates and its proposed rate increase has on the ability of PPL's low income customers to reasonably afford and maintain electric service to their homes.

Q: Who qualifies as a low income customer?

A: The term "low income customer" is a term of art within the Commission's regulations and includes any residential customer whose household income is at or below 150% of the Federal Poverty Level (FPL).[72] With some exceptions, most utility assistance programs – including PPL's OnTrack Customer Assistance Program (CAP) – require households to have income that is not greater than 150% FPL to qualify for bill discounts and/or arrearage forgiveness.[73]

Q: Please describe the FPL?

A: The FPL is a measure of poverty based on two variables: household size and income. It does not consider the relative difference in economic vulnerability based on the composition of the household (i.e., the age or health condition of household members) or variations in the cost of living based on geographic location.

[72] See 52 Pa. Code § 54.72 (Defining low income customers for the purposes of Universal Service programs and reporting).
[73] 2023-2027 PPL Electric Utilities Corporation Universal Service and Energy Conservation Plan (USECP) at 6, available at: https://www.puc.pa.gov/media/2407/ppl_further_revised_2023-27_usecp.pdf. (last visited Dec. 4, 2025) ("PPL USECP 2023-2027").

A family of four with a household income at **exactly** 150% FPL has a gross annual income of $48,225 ($4,018/month) – while a household of four with income at 50% FPL has a gross annual income of just $16,075 ($1,340/month).[74] Table 3 provides a breakdown of the 2025 household income by FPL and household size:

Table 6: 2025 Federal Poverty Levels by Household Size and Annual Income[75]

Household/Family Size	50%	100%	**150%**	175%	200%	250%
1	$7,825	$15,650	**$23,475**	$27,388	$31,300	$39,125
2	$10,575	$21,150	**$31,725**	$37,013	$42,300	$52,875
3	$13,325	$26,650	**$39,975**	$46,638	$53,300	$66,625
4	$16,075	$32,150	**$48,225**	$56,263	$64,300	$80,375
5	$18,825	$37,650	**$56,475**	$65,888	$75,300	$94,125

For illustrative purposes, a full-time (40 hours/week) worker making $10 per hour which is higher than minimum wage in Pennsylvania[76] has a gross annual income of $20,800, assuming no time off (52 weeks/year). Notably, this is ***higher than*** the average of $17,103 household income of PPL's 249,033 confirmed low income customers.[77] PPL's confirmed low income customers are by any measure deeply fragile economically and live with household income that is substantially less than necessary to meet their basic expenses – including electricity – in any of the counties that PPL serves.[78]

[74] See US Dept. of Health & Human Services, HHS Poverty Guidelines for 2025, available at: https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines. (last visited Dec. 4, 2025) (hereafter HHS Poverty Guidelines for 2025)
[75] See id.
[76] See Federal Reserve Bank of St. Louis, Federal and State Minimum Wage Rates, Annual, available at: https://fred.stlouisfed.org/release/tables?eid=243906&rid=387.
[77] PPL Response to CAUSE-PA I-22, I-7, Attachment 1, attached hereto at Appendix C.
[78] See Self-Sufficiency Standard, Pennsylvania, available at: https://selfsufficiencystandard.org/Pennsylvania/. (last visited Dec. 4, 2025)

Q: Please explain what you mean by your last statement.

A: The Commission uses FPL in its definition of "low income customer," but the FPL is a fixed national level that does not account for geographic location or other key factors necessary to be truly reflective of the income level necessary to afford basic needs. A more accurate benchmark meant to assess how much income a household needs to live without assistance in Pennsylvania is the Self-Sufficiency Standard. This standard measures the income that a family must earn to meet their basic needs without the help of public subsidies and consists of the combined cost of six (6) basic needs – housing, childcare, food, healthcare, transportation, and taxes.[79] Unlike the FPL, which does not change based on geographic location or family composition, the Self-Sufficiency Standard accounts for the varied costs of the six basic needs in different geographic areas and for differently aged household members.[80]

I have prepared a table, attached hereto at Appendix D, Cicero Exhibit D-1, that shows the amount a family of 4 (two adults and two school-aged children) would need to afford necessities, according to the Self-Sufficiency Standard, in each of the counties where PPL serves residential customers. By way of example, the range of income that such a family requires in counties served by PPL is from a low of $71,648 in Clinton County to a high of $104,762 in Bucks County to reasonably afford their basic needs. [81] This, of course, is far above the maximum income ceiling to qualify for most assistance (150% FPL). In fact, a family of four with the maximum income that would qualify for PPL's

[79] See PathWays PA, Overlooked and Undercounted 2019 Brief: Struggling to Make Ends Meet in Pennsylvania, available at: http://www.selfsufficiencystandard.org/Pennsylvania. (last visited Dec. 4, 2025)
[80] See id.
[81] Self-Sufficiency Standard 2024 Pennsylvania Data Set, 2 adults and 2 school-aged, available at: http://www.selfsufficiencystandard.org/Pennsylvania. (last visited Dec. 4, 2025)

CAP would need income that is between 149% and 217% **greater than** their current level simply to make ends meet each month without assistance.[82] Despite this reality, thousands of PPL's low income customers do not have income that is anywhere close to 150% FPL – let alone income sufficient to meet their basic needs. As noted above, the average annual income for PPL's 249,033 confirmed low income electric customers is just $17,103.[83] This is $54,545 to $87,659 less than a family of four needs to be self-sufficient across PPL's service territory.[84]

Q: If the Commission does not use the Self Sufficiency Standard as a measure of eligibility for assistance, why is this information important?

A: It is important for context. In my experience, parties in these cases – and far too often the Commission itself – often tout the programs available to assist low income customers as a means of excusing themselves from responsibility to ensure that rates remain affordable. However, unlike the FPL standard utilized by the Commission, the Self-Sufficiency Standard helps illuminate the full scope of utility insecurity and the need for utility assistance that is far broader than what is currently provided. The number of households in need of assistance and the amount of assistance needed per household is far greater than PPL, the Commission, or many of the parties to this proceeding allow themselves to admit. Given that households subsisting at more than double the poverty level within PPL service territory cannot afford necessities, there is little to no chance that households at or below 150% of the poverty level can afford essential utility service

[82] 150% of the FPL for a family of 4 is $48,225 – this is the maximum income a household can have to qualify for CAP assistance from PPL. $71,648.23/$48,225=1.49 or 149%. $104,761.80/$48,225 = 2.17 or 217%.
[83] PPL Response to CAUSE-PA, I-7, Attachment 1; PPL Response to CAUSE-PA I-22, attached hereto at Appendix C.
[84] Self-Sufficiency Standard 2024 Pennsylvania Data Set, 2 adults and 2 school-aged, available at: http://www.selfsufficiencystandard.org/Pennsylvania. (last visited Dec. 4, 2025)

without substantial levels of assistance. This fact must be considered by Commission in the exercising of its discretion in this case.

Any increase in the cost of necessities, including the rates for basic electric service, will result in increased unaffordability for low income households living below the self-sufficiency standard, and will likely result in a corresponding increase in uncollectible expenses and service terminations, requiring low income households to make unreasonable choices in terms of what essentials to forgo in order to make ends meet each and every month.

Q: How does PPL determine how many low income customers are in its service territory?

A: Like other large regulated public utilities in Pennsylvania, PPL must track its low income customer population in two ways: "*estimated low income customers*" and "*confirmed low income customers.*"[85] The numbers for PPL breakdown as follows:

- As of April 30, 2025, PPL reported it has 347,822 estimated low income (ELI) customers with income below 150% FPL – or 26.9% of PPL's total residential customers.[86]
- PPL reports in 2024 an average of 238,948 CLI customers[87] This CLI count is limited to the number of customers who PPL has confirmed to have income at or below 150% FPL based on self-declaration of income, receipt of LIHEAP assistance, or enrollment in the company's CAP.[88] CLI customers accounted for 69% of PPL's ELI customers and 19% of its total residential customers.[89]

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[85] See Pa. PUC, BCS, 2023 Report on Universal Service Programs & Collections Performance, at 6-9, available at: https://www.puc.pa.gov/media/3433/2023_universal_service_report-final_rev041525.pdf. (last visited Dec. 4, 2025)
[86] PPL Response to CAUSE-PA I-11, Attachment 1; PPL Response to CAUSE-PA I-9, Attachment 1, attached hereto at Appendix C (PPL reports 1,291,640 residential customers as of April 2025).
[87] PPL Response to CAUSE-PA I-7, Attachment 1, attached hereto at Appendix C.
[88] PPL Response to CAUSE-PA I-6, attached hereto at Appendix C.
[89] PPL Response to CAUSE-PA I-7, Attachment 1; PPL Response to CAUSE-PA I-9, Attachment 1, attached hereto at Appendix C. (PPL reports 1,290,755 residential customers as of September 2025). PPL Response to CAUSE-PA I-11, Attachment 1, attached hereto at Appendix C.

Thus, between 19% - 27% of PPL's customers – a substantial number by any measure – have income that is at or below 150% FPL. Throughout my analysis, for purposes of evaluating the impact of PPL's rates and terms and conditions of service, including the adequacy of its universal service programs, I believe it is more accurate to utilize the ELI customer counts, rather than relying on the number of CLI households that have already applied for PPL's programs or otherwise provided income information to the Company.

Q: How would PPL's proposed rate increase impact low income households?

A: Severely. Low income families already struggle to make ends meet each month and are regularly forced to make untenable choices between affording utility services and other necessities – such as food, medicine, medical care, and housing. PPL's proposed rate increase represents a substantial increase in a basic living expense that, if approved, will have a destabilizing impact on low income families.

To contextualize the impact of PPL's proposed rate increase on low income households, it is helpful to look at the relative energy burden of low income households compared to other Pennsylvanians. A household whose total housing costs (including utility costs) are more than 30% of the household's total income is considered to be cost burdened.[90] According to formal Commission policy, to be considered affordable, a household's combined energy burden (electric and gas) should not exceed 6% of household income for those with incomes between 0-50% FPL, or 10% of household

[90] U.S. Census Bureau, Nearly Half of Renter Households Are Cost-Burdened, Proportions Differ by Race, available at: https://www.census.gov/newsroom/press-releases/2024/renter-households-cost-burdened-race.html. (last visited Dec. 4, 2025)

income for those with income between 51-150% FPL.[91] But across Pennsylvania, households with income at or below 150% FPL spend as much as 29% of their income on energy costs alone.[92] By comparison, the Bureau of Consumer Services (BCS) estimates that the energy burden of Pennsylvania's residential customers as a whole (excluding of those enrolled in a Customer Assistance Program (CAP)) is roughly 4%.[93]

Energy insecurity resulting from high energy burdens impacts roughly 1 in 4 Pennsylvania households.[94] According to the United States Census Bureau's Household Pulse Survey, roughly 24.4% of Pennsylvania households were unable to afford their home energy bills in 2024, compared to 23% nationwide.[95] Energy insecurity is more pronounced for low income Black families. According to the Energy Information Administration (EIA) Residential Energy Consumption Survey (RECS), 52% of Black and African American households in the United States experience energy insecurity, compared to 23.2% of white households.[96] These disparities are driven in large part by inequities in housing quality and, in turn, home efficiency.

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[91] 2019 Amendments to Policy Statement on Customer Assistance Program, 52 Pa. Code § 69.261-69.267, Final Policy Statement and Order, Docket No. M-2019-3012599 (Final Policy Statement entered Nov. 5, 2019).

[92] See Fisher, Sheehan & Colton, The Home Energy Affordability Gap: Pennsylvania (April 2023).

[93] Energy Affordability for Low income Customers, Docket No. M-2017-2587711, Order, at 8 (Jan. 17, 2019).

[94] US Census Bureau, Household Pulse Survey: Pennsylvania, Unable to Pay Energy Bill (Aug. 20 – Sept. 16, 2024), available at: https://www.census.gov/data-tools/demo/hhp/#/?measures=ENERGYBILL&s_state=00042. (last visited Dec. 4, 2025). Energy insecurity is the inability to adequately meet home energy needs. There are three dimensions to energy insecurity: economic (disproportionately high energy costs (burden) as percentage of income); physical (housing deficiencies / inefficiencies); and coping (strategies to cope with economic and physical hardships associated with energy insecurity). See Columbia Univ. Ctr. on Global Energy Policy, Energy Insecurity in the United States, available at: https://www.energypolicy.columbia.edu/publications/energy-insecurity-in-the-united-states/. (last visited Dec. 4, 2024)

[95] US Census Bureau, Household Pulse Survey: Pennsylvania, Unable to Pay Energy Bill (Aug. 20 – Sept. 16, 2024), https://www.census.gov/data-tools/demo/hhp/#/?measures=ENERGYBILL&s_state=00042. (last visited Dec. 4, 2025)

[96] U.S. Energy Information Admin., In 2020, 27% of U.S. households had difficulty meeting their energy needs, available at: https://www.eia.gov/todayinenergy/detail.php?id=51979. (last visited Dec. 4, 2025)

Households that have high bills and insufficient income have high rates of utility termination. I address the deep disparities in termination rates for low income customers – particularly those not enrolled in CAP – in more detail below,[97] for now it is critical to contextualize that involuntary loss of electricity has a deep and lasting impact on the health and well-being of an entire household – as well as the community. The loss of electric service can often mean that a household is unable to use their primary heating source in the winter, even if that heating source is non-electric. When a household is unable to use a primary or secondary heating system, they often resort to dangerous and/or high-cost heating, cooking, and lighting alternatives – such as use the of alternate fuels or portable generators – which increases the risk of carbon monoxide poisoning and home fires.

The loss of electric service can also have a significant impact on the ability of vulnerable populations to manage medical conditions and is particularly dangerous for certain groups – including seniors, families with young children, and individuals with a disability – each of whom are more likely than other residential households to experience poverty and income insecurity.[98] Furthermore, utility insecurity and resulting payment trouble is increasingly recognized as a predictor of first-time homelessness,[99] confirming the need to improve timely access to rate assistance programs to prevent the more costly consequences of homelessness to individuals, families, and communities.

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[97] See infra at Table 9.

[98] Charlie Harak, Olivia Wein, NCLC, Protecting Seriously Ill Consumers from Utility Disconnections: What States Can Do to Save Lives Now (Sept. 29 2022), at 5-6, available at: https://www.nclc.org/resources/report-protecting-seriously-ill-consumers-from-utility-disconnections-what-states-can-do-to-save-lives-now/ (Last Visited 12/15/2025).

[99] Colin Middleton, Kim Boynton, David Lewis & Andrew M. Oster, The Value of Utility Payment History in Predicting Homelessness, PLOS (Oct. 9, 2023), available at: https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0292305 (last visited 12/15/2025).

The rate increases proposed by PPL will exacerbate all these concerns as PPL is proposing to substantially increase the portion of low income households' energy burdens attributable to their electric bills. The tables below provide a snapshot of two different average customers. Table 7 shows the average monthly bill and energy burden for the average non-CAP low income household which is an electric heating customer. Table 8 shows that same information for a baseload electric customer. These bills show what the customer would pay at current rates and what they would pay at proposed rates. The results demonstrate stark unaffordability that is magnified by the rate increase.

Table 7: Bills and Energy Burdens – CLI Heating Customer at Average Usage.[100]

	Monthly		Annual		Energy Burden	
	Existing	Proposed	Existing	Proposed	Existing	Proposed
2023-11	$181	$197	$2,169	$2,368	12.68%	13.85%
2024-02	$304	$333	$3,646	$3,991	21.32%	23.33%
2024-05	$154	$169	$1,853	$2,028	10.83%	11.86%
2024-08	$168	$185	$2,015	$2,218	11.78%	12.97%
2024-11	$167	$164	$2,001	$1,968	11.70%	11.51%
2025-02	$388	$421	$4,653	$5,047	27.21%	29.51%
2025-05	$158	$170	$1,893	$2,037	11.07%	11.91%
2025-08	$199	$212	$2,382	$2,548	13.93%	14.90%

Table 8: Bills and Energy Burdens – CLI Baseload Customer at Average Usage.[101]

	Monthly		Annual		Energy Burden	
	Existing	Proposed	Existing	Proposed	Existing	Proposed
2023-11	$139	$151	$1,663	$1,816	9.72%	10.62%
2024-02	$173	$189	$2,071	$2,268	12.11%	13.26%
2024-05	$124	$136	$1,493	$1,634	8.73%	9.55%
2024-08	$177	$194	$2,120	$2,333	12.39%	13.64%
2024-11	$167	$131	$2,001	$1,575	11.70%	9.21%
2025-02	$208	$226	$2,497	$2,712	14.60%	15.86%
2025-05	$128	$138	$1,538	$1,657	9.00%	9.69%
2025-08	$211	$225	$2,527	$2,703	14.77%	15.80%

[100] PPL Response to CAUSE-PA I-20.d., Attachment 1, attached hereto at Appendix C; PPL Response to OCA IV-15, Attachment 1, attached hereto at Appendix C. These calculations utilize the average annual income of PPL's confirmed low income customers (as of October 22, 2025) of $17,103.48 set forth in CAUSE-PA I-22.

[101] Id.

It is not an small number of customers who have these staggering energy burdens as 69% of PPL's confirmed low income customers were *not enrolled in CAP.*[102] These customers are paying full tariff rates and are spending close to 30% of their income during the winter on their electricity bills if they heat with electricity. The significant energy burdens noted in Tables 7 and 8 are shouldered by PPL's low income customers leaving families with insufficient funds to pay for housing, water costs, food, medicine, childcare, and other basic needs and pose significant obstacles for low income families to afford their monthly bills and stay connected to essential energy services in their homes. As noted above, the inability to afford service, in turn, creates a cascade of consequences to the health, safety, and stability of Pennsylvania's economically vulnerable families – at a substantial cost to individuals, families, and the communities in which they live and work. If PPL's rate increase is approved, these costly consequences will grow more pronounced and widespread.

Q: In addition to the high energy burdens discussed above, is there other evidence that PPL's rates are not affordable for low income households?

A: Yes. In addition to facing demonstrably unaffordable energy burdens, PPL's low income customers carry a disproportionate amount of residential customer debt and are far more likely to have their service involuntarily terminated for nonpayment.

First, PPL's low income customers have markedly higher rates of termination for nonpayment compared to residential customers as a whole:

[102] See PPL Response to CAUSE-PA I-7, Attachment 1, attached hereto at Appendix C (showing that on average PPL had 238,948 confirmed low income customers in 2024) and PPL Response to CAUSE-PA I-4, Attachment 1, attached hereto at Appendix C (showing that on average PPL had 74,791 customers enrolled in CAP in 2024). (238,948-74,791)/238,948 = 0.6869 or 69%.

Table 9: 2024 Involuntary Termination Rates (Nonpayment)

Customer Type	Number of Customers (Average)	Number of Terminations[103]	Termination Rate
All Residential	1,286,891[104]	64,502	5.01%
Residential (Excluding CLI)	1,047,943[105]	17,978	1.72%
CLI	238,948[106]	46,524	19.47%
CLI (Excluding CAP)	164,453[107]	34,517	20.99%
CAP	74,791[108]	12,007	16.05%

As Table 9 shows, there is a glaring disparity between the termination rates for confirmed low income customers as compared to residential customers, and an even greater disparity for those confirmed low income customers who are not enrolled in CAP. For example, PPL terminated service to 1 in 5 non-CAP CLI customers in 2024, as compared to fewer than 2 in 100 non-low income residential customers. Notably, even CAP customers have a termination rate that is almost 9.5 times greater than non-low income customers. The stark disparities in termination rates for low income families, especially those not enrolled in CAP, will only deepen if PPL is permitted to increase its basic rates of electric service without addressing the unaffordability of rates.[109]

In addition to termination rates, PPL's low income customers also carry substantially higher levels of arrears compared to non-low-income residential customers.

[103] PPL Response to CAUSE-PA I-17, Attachment 1, attached hereto at Appendix C.
[104] PPL Response to CAUSE-PA I-9, Attachment 1, attached hereto at Appendix C.
[105] PPL Response to CAUSE-PA I-10, Attachment 1, attached hereto at Appendix C.
[106] PPL Response to CAUSE-PA I-7, Attachment 1, attached hereto at Appendix C.
[107] PPL Response to CAUSE-PA I-10, Attachment 1, attached hereto at Appendix C.
[108] PPL Response to CAUSE-PA I-4, Attachment 1, attached hereto at Appendix C.
[109] I note that the difference between the CLI termination rates including and excluding CAP customers underscores that CAP enrollment helps to reduce termination rates, evidencing the critical role of CAP to improve affordability. However, the ability of PPL's CAP to mitigate unaffordability which leads to termination of service is hampered by PPL's maximum CAP credits and the severe undersubscription to the program, as I discuss below.

Table 10 demonstrates that the average arrears carried by CLI customers are consistently higher than the average arrears carried by non-low income customers:

Table 10: Average Arrearage Levels (Dec. 2023, Dec. 2024)[110]

Customer Type	Dec. 2023	Dec. 2024
Residential	$146.16	$109.54
Residential (Excluding CLI)	$51.83	$34.96
CLI (Excluding CAP)	$530.76	$379.34

Table 11 shows the share of each group of customers in terms of total dollars in residential customer debt.

Table 11: Total Dollars in Debt (Dec. 2024)

	Total Debt[111]	% of Total Debt	% of Res. Population[112]
Residential	$137,619,508	100%	100%
Residential (Excluding CLI)	$35,856,941	26.1%	81.4%
CLI (Excluding CAP)	$64,500,050	46.9%	13.5%

Non-CAP CLI customers carry nearly 47% of overall residential customer debt despite making up only 13.5% of the residential population, showing a clear need for assistance among this population. These indicators demonstrate that PPL's low income customers already have excessive energy burdens and struggle to pay for electric service, and will likely experience increased arrears, increased termination, and

[110] PPL Response to CAUSE-PA I-27, Attachment 1, attached hereto at Appendix C. Note that CAP participants were excluded from this table, as debt carried by CAP customers prior to enrollment in CAP is frozen and eligible for forgiveness over time. See PPL USECP 2023-2027 at 2.
[111] PPL Response to CAUSE-PA I-27, Attachment 1, attached hereto at Appendix C.
[112] PPL Response to CAUSE-PA I-10, Attachment 1, attached hereto at Appendix C; PPL Response to CAUSE-PA I-9, Attachment 1, attached hereto at Appendix C. (As of Dec. 2024, 1,049,156 of PPL's 1,289,411 residential customers were non-low-income and 174,453 of PPL's 1,289,411 residential customers were non-CAP CLI).

increased payment trouble if the proposed rate increase is approved without taking necessary measures to mitigate the impact of the increase on low income households.

Q: Will PPL's Customer Assistance Program (CAP) protect low income households from the financial impact of the proposed rate increase?

A: No.

Q: Please briefly describe PPL's CAP

A: PPL's CAP[113] provides reduced monthly rates and arrearage forgiveness to low income customers with household income at or below 150% FPL. The primary customer benefits of CAP include: a reduced fixed payment amount typically based on a percentage of income; arrearage forgiveness over 24 months; protection against shutoff of electric service; referrals to other programs and services; and exemption from late payment fees, including on final bills.[114] I discuss this program in more detail in the next section of my testimony.

Q: Why is PPL's CAP insufficient to protect low income customers from the rate increase?

A: PPL's CAP is a critically important affordability program and is successful in reducing low income termination rates and arrearage levels. However, CAP will not protect the Company's low income customers from the impact of the proposed rate increase for several reasons. First, the program is severely undersubscribed. Second, thousands of those enrolled in PPL's CAP receive average bills, not percentage of income bills, and will feel the full impact of the proposed rate increase. Third, PPL places annual limits on the amount of CAP assistance that a household can receive each year. These

[113] PPL calls its CAP by the trade name "OnTrack". I refer to it simply as CAP throughout my testimony.
[114] PPL USECP 2023-2027 at 2.

limits are called maximum CAP credit limits, and they cause thousands of customers each year to lose their CAP discounts so these customers too will feel the full impact of the proposed rate increase.

As to the first issue, only a small fraction of PPL's low income customers are enrolled in CAP. As noted previously, on average in 2024, a staggering 69% of PPL's confirmed low income customers were *not enrolled in CAP.* That is, more than 164,000 customers who PPL knows are income eligible for assistance are not enrolled in PPL's CAP – limiting the ability of CAP to mitigate unaffordability at present and proposed rates.

As to the second issue, PPL's 2023-2027 Universal Service and Energy Conservation Plan (USECP) includes several CAP rates, including an average bill rate, a percentage of income plan (PIP) rate, and an alternative minimum charge. More than 6,000 customers pay an average bill rather than a PIP rate.[115] These customers will experience an increase in their bills immediately upon their next quarterly budget bill adjustment.[116] As explained further below, because PPL does not screen these CAP average bill customers to ensure that they are not paying more than their PIP,[117] thus locking these customers into higher CAP rates until recertification.

Finally, CAP participants enrolled in a PIP rate will be initially shielded from the rate increase, but only if their total annual CAP credit (the difference between the CAP rate and the full residential tariff rate) is less than the maximum CAP credit limit.[118] If a CAP customer exhausts all of their maximum CAP credits within a 12-month period, they no longer receive a CAP rate that is based on their ability to pay, but instead must pay a

[115] PPL Response to CAUSE-PA I-3, Attachment 1, attached hereto at Appendix C.
[116] PPL Response to CAUSE-PA I-1, attached hereto at Appendix C. PPL USECP 2023-2027 at 5.
[117] PPL Response to CAUSE-PA X-2, attached hereto at Appendix C.
[118] See PPL USECP 2023-2027at 5.

budget bill based on the full residential tariff rate for the remainder of the program year.[119] In 2024, 11,557 OnTrack participants were shifted to budget billing for exceeding their CAP credit maximums.[120]

I will discuss the gross inadequacy of PPL's current maximum CAP credit limits, and the pressing need for PPL to increase its maximum CAP credit limits in Section V.A.2, below. For now, suffice it to say that a substantial number of CAP customers will see their monthly bill increase if the Commission allows residential rates to increase in this proceeding. Of course, as explained below, only a small percentage of PPL's eligible low income population is enrolled in CAP. If the Commission approves any rate increase in this proceeding, low income customers who are not enrolled in CAP will bear the full, unmitigated brunt of that increase.

Q: Will the Low Income Home Energy Assistance Program (LIHEAP) mitigate the harm of the proposed rate increase on low income households?

A: No. LIHEAP is a federal program designed as a supplement to assist households to better afford energy services, but the program only reaches a small fraction of eligible households and is not adequately funded to address existing unaffordability – let alone increased unaffordability because of increased rates. The program is subject to annual reauthorization and allocation of funding by the federal government, a fact brought into sharp focus by the recent federal government shutdown. The shutdown delayed the opening of the 2025-26 LIHEAP season by a month, throwing low income households into uncertainty as they faced the prospect of losing critical heating assistance.[121] It would

[119] See id. at 5.
[120] PPL Response to CAUSE-PA VI-2, Attachment 1 (Corrected), attached hereto at Appendix C.
[121] See Pa. Dept. of Human Services, Due to Federal Government Shutdown, Opening of the 2025-26 Low-Income Home Energy Assistance Program (LIHEAP) Season Delayed to December, available at:

be inappropriate to consider the availability of LIHEAP funding in evaluating the justness and reasonableness of PPL's rates.

Put into further context, the average LIHEAP cash grant for FY 2025 for PPL customers was $211.35.[122] For perspective, under PPL's proposed increase, the total bill for a typical residential customer would increase by $146.68 per year.[123] The proposed increase would thus subsume 69.4% of the average LIHEAP cash grant.

The total LIHEAP dollars received by PPL on behalf of its low income customers substantially decreased from approximately $13.1 million in the 2023/2024 Program year to approximately $12.3 million in the 2024/2025 Program year.[124] The decline in LIHEAP grant awards received by PPL reflects declining minimum and maximum grant award levels, which were in turn driven by declining federal funds.[125] Although the end of the federal government shutdown enabled the release of LIHEAP funding for the 2025-2026 LIHEAP season, the reality is that, in past years, LIHEAP has not eliminated PPL's excessive low income termination, arrears, and energy burden levels. LIHEAP's continuation will also not mitigate the impact of PPL's proposed rate increase – nor would it be appropriate to consider the potential availability of LIHEAP funds as a factor in setting rates.

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https://www.pa.gov/agencies/dhs/newsroom/due-to-federal-government-shutdown--opening-of-the-liheap-season. (last visited Dec. 4, 2025)

[122] PPL Response to OCA IV-34, Attachment 1, attached hereto at Appendix C.

[123] PPL St. No. 8 (Wishart) at 12, Table 5.

[124] PPL Response to CAUSE-PA I-13, Attachment 1, attached hereto at Appendix C.

[125] Compare Pa. DHS LIHEAP FY 2023 Final State Plan at ii; Pa. DHS LIHEAP FY 2024 Final State Plan at ii; Pa. DHS LIHEAP 2025 Final State Plan at ii.

Q: Do you have any proposals that could help remediate the financial impact of PPL's proposed rate increase on low income customers?

A: Yes. I have several recommendations to help mitigate the financial impact of PPL's proposed rate increase on low income households. As noted at the beginning of my testimony, the Commission should reduce the requested ROE and adjust the Company's capital structure for ratemaking purposes. Both would have an immediate and tangible impact on the overall revenue requirement. I make several recommendations below about how to structure PPL's rate design, how to spread the cost of the universal service programs to all ratepayers, thus reducing the burden on residential ratepayers, including low income customers. I also recommend several reforms to PPL's universal service programs to improve enrollment and retention and to ensure that the programs are more widely available, adequately funded, and prudently designed to assist households in PPL's service territory to reasonably connect and maintain electric service to their homes.

V. UNIVERSAL SERVICE PROGRAMS

Q: What are universal service programs?

A: Universal service programs are the suite of "policies, protections and services that help low-income customers to maintain electric service"[126] as required by the Public Utility Code. Specifically, "[t]he term includes customer assistance programs, termination of service protection and policies and services that help low-income customers to reduce or manage energy consumption in a cost-effective manner, such as the low-income usage reduction programs, application of renewable resources and consumer education."[127]

[126] 66 Pa. C.S. § 2803 (defining "Universal Service and Energy Conservation").
[127] Id.

Q: Please describe PPL's Universal Service Programs.

A: PPL operates four universal service programs that assist low income customers:

(1) OnTrack – PPL's Customer Assistance Program (CAP);

(2) WRAP – PPL's Low Income Usage Reduction Program (LIURP);

(3) Operation HELP – PPL's Hardship Fund; and

(4) Customer Assistance and Referral Evaluation Service (CARES) – PPL's Special Referral Service for "Customers with Temporary Hardships."[128]

Q: Is PPL proposing any changes to its Universal Service and Energy Conservation Programs in the context of the present proceeding?

A: No. Despite the struggles of its low income customers detailed above and the fact that PPL is proposing to substantially increase residential rates, PPL has not proposed any substantive changes to its universal service programs in this proceeding.[129] The Company is proposing to recover the salaries and wages of the internal employees who support the Company's universal service programs in its Universal Service Rider. However, this will not provide any improvements to the any of the programs offered to low income customers.[130] I will address this proposal later in my testimony.

[128] PPL USECP 2023-2027 at 1.
[129] PPL Response to CAUSE-PA I-2, attached hereto at Appendix C.
[130] Id.

A. Customer Assistance Program (CAP)

1. Overview and Structure of CAP

Q: How are PPL's CAP rates structured?

A: PPL's CAP rates are calculated based on three rate options (1) a percentage of income payment (PIP); (2) an average bill; or (3) a minimum payment.[131] At the time of enrollment, PPL evaluates whether the PIP or average bill would provide the most affordable rate for the customer, subject to the requirement that the customer pay no less than the minimum payment amount.[132] The PIP rate is based on a tiered structure that is tied to the customer's income level and service type, as shown in the table below.

Table 12: PPL CAP Percentage of Income Payment Levels

Income Level	Electric Heat	Non-Electric Heat
50% FPL or below	5%	2%
51 to 100% FPL	6%	3.5%
101 to 150% FPL	7%	4%

The average bill option is calculated according to the customer's usage history.[133] The minimum payment option is $40 per month for heating customers and $20 per month for non-heating customers.[134] The number of PPL's CAP customers at each payment rate, as of September 30, 2025, is shown in the following table:

[131] PPL USECP 2023-2027 at 4-5.
[132] Id.
[133] PPL Response to CAUSE-PA X-1, Attachment 1, attached hereto at Appendix C (The average bill is calculated by adding the past 12 months bills and dividing by 12. The Account is reviewed every three months and adjusted for actual usage.).
[134] PPL USECP 2023-2027 at 5.

Table 13: PPL CAP Customers by Payment Type as of September 30, 2025[135]

	PIP	Average	Minimum	Other	Total
Number of Customers	38,123	6,235	11,695	16,374	72,427
Percent of Customers	53%	9%	16%	23%	100%

Customer in the "Other" category constitute a number of buckets, including some legacy rates from a prior version of their CAP. PPL could not disaggregate who is in this category, although admitted that some of these customers are charged at the average bill rate.[136] In addition, some of "Other" CAP customers include customers who are paying an OnTrack Budget Bill (OTBB) because they have exceeded their maximum CAP credits. I discuss my concerns with the insufficiency of PPL's maximum CAP credits below.

Q: Does PPL have a process to ensure that it is billing CAP customers at the most affordable rate?

A: In part, yes. On a monthly basis, PPL runs a report that alerts it to any CAP PIP participants with a bill amount greater than their average bill rate and will reduce the installment amount if the usage history is adequate.[137] However, if a customer is currently paying the average bill rate, the review process does not check whether the customer is paying more than their PIP rate.[138] Thus, while CAP customers with a PIP rate will not pay more than their average bill, CAP customers with the average bill rate could be paying more than the PIP rate and are not insulated from the impact PPL's proposed rate increase. Indeed, CAP customers who pay the average bill CAP rate will experience the full, unmitigated impact of PPL's proposed rate increase, and will be most directly impacted by both PPL's proposed base rate increase.

[135] PPL Response to CAUSE-PA I-3, Attachment 1, attached hereto at Appendix C.
[136] PPL Response to CAUSE-PA, IX-2, Attachment 1, attached hereto at Appendix C.
[137] PPL Response to CAUSE-PA I-5, attached hereto at Appendix C. PPL USECP 2023-2027 at 5.
[138] PPL Response to CAUSE-PA X-2, attached hereto at Appendix C.

Q: Should PPL modify its current process?

A: Yes. PPL has an obligation to ensure that its customers receive the most advantageous rate. Thus, PPL should be required to modify its monthly CAP bill review process to review rates for all CAP customers, including those receiving the average bill CAP rate, to ensure they are always receiving the most advantageous available rate. In effect, PPL should always charge the lesser of the customer's average CAP rate or their calculated PIP CAP rate, subject to the minimum bill. While PPL should amend its CAP rate adjustment process regardless of any approved rate increase in this case, this procedural adjustment is especially important if rates are permitted to increase because more CAP participants on the average bill CAP rate are likely to qualify for the PIP CAP rate.

2. Maximum CAP Credit Limits.

Q: Please briefly describe PPL's maximum CAP credit limits.

A: As noted above, PPL customers in CAP pay a reduced bill that is based on the selected CAP rate (PIP, average bill or minimum bill). The difference in cost between the customer's CAP rate and their full tariff residential rate is known as the CAP revenue shortfall or CAP credit. In aggregate, the CAP shortfall is currently collected from other residential customers through the Universal Service Rider (USR).

PPL limits the amount of assistance provided each year to any one CAP customer by applying a maximum CAP credit limit.[139] These limits are expressed and calculated as a fixed dollar amount and are not automatically adjusted to account for changes in distribution or generation rates. PPL imposes tiered maximum CAP credit amounts based

[139] PPL USECP 2023-2027 at 13-14.

on a customer's heating source and income.[140] Customers with lower incomes receive higher cap credits because their CAP bills are lower and, thus, the difference between that payment and the full tariff bill is more. The same is true of customers who heat with electricity – they receive higher cap credits than those who heat with another fuel source. PPL's maximum annual CAP credits are shown in the following Table:

Table 14 – PPL OnTrack Maximum CAP Credits[141]

FPL Tier/Level	Account Classification	12 Month Maximum CAP Credit Limit
0% to 50%	Electric Heat	$3,150
51% to 100%	Electric Heat	$2,500
101% to 150%	Electric Heat	$2,150
0% to 50%	Non-Electric Heat	$1,950
51% to 100%	Non-Electric Heat	$1,500
101% to 150%	Non-Electric Heat	$1,250

Q: What happens if a customer reaches their maximum CAP credit limit before the end of 12 months?

A: If a customer reaches their maximum CAP credit limit before the end of a twelve month period, the customer is moved to PPL's OnTrack Budget Billing (OTBB) rate.[142] CAP participants on the OTBB rate are charged their full 12-month budget bill amount. They no longer receive a discounted bill and, thus, no longer receive any CAP credits to help make their bill more affordable. If they can keep up with the OTBB rate, they will continue to receive arrearage forgiveness.[143] At the end of the 12-month period, when the

[140] Id.
[141] PPL USECP 2023-2027 at 14.
[142] Id. at 5.
[143] Another benefit of CAP is that customers who enroll have their arrears frozen at the time of enrollment. That is, they are not immediately collectible and do not incur interest or late fees. With each in full CAP payment, customers receive forgiveness of 1/24th of their frozen arrears. Thus, after 24 in full payments a CAP customer's entire arrears are forgiven. This is significantly better than a payment arrangement

customers recertify, they are again eligible for a standard PIP, average bill, or minimum bill CAP rate.

Q: Do you have concerns about PPL's maximum CAP credit limits?

A: Yes. I am concerned that customers who reach their maximum CAP credits are paying categorically unaffordable bills until the end of their twelve-month period when their CAP credit limit resets.[144] Furthermore, I am concerned that PPL's proposed rate increase, without a corresponding increase to its maximum CAP credits, will increase the number of CAP customers exceeding their maximum CAP credit limits in a given program year, leading to increased termination of CAP customers. PPL's maximum annual CAP credit limits are already inadequate to meet the need for assistance at existing rates, undermining the effectiveness of CAP at reducing energy insecurity and improving bill coverage and payment frequency.

Q: How many CAP customers currently exceed their maximum CAP credit limits?

A: A significant number of PPL's CAP customers have exceeded their CAP maximum credit limit in recent years. The following table shows the number of CAP participants who exceeded their CAP credit limit thresholds, compared to total CAP participants:

because the retirement of arrears through CAP requires only payment of a CAP bill without any additional co-pay towards arrears.

[144] PPL USECP 2023-2027 at 5.

Table 15: PPL CAP Customers Exceeding Maximum CAP Credit Limits

	Number of CAP Participants Exceeding Max. CAP Limit[145]	Average Number of CAP Participants[146]	Percent of CAP Participants Exceeding Max. CAP Limit
Aug. 2023 – July 2024	9,113	75,307	12%
Aug. 2024 – July 2025	10,213	69,851	15%

Critically, PPL CAP customers who exceed their maximum CAP credit limits do so well in advance of their 12-month period. Since August 2023, the average number of months that it took for a customer to exceed their maximum CAP credit limits was only 8 months.[147] Thus, for its highest users and lowest income customers, PPL's annual CAP credit limits cover the need for assistance for three quarters of a year.

Q: What are the consequences for CAP customers who exceed their maximum CAP credit limits?

A: Initially, these customers are placed on the OTBB rate, which significantly increases their bills. Table 16 below shows the monthly average dollar amount for the bills these customers received *after being moved to OTBB.*

Table 16: Average monthly OTBB bill[148]

	Average Monthly Bill After Max Credit Limit Reached
Sep. 2023-Aug. 2024	$377.09
Sep. 2024-Aug. 2025	$313.46

As shown in Table 17, the average bills for CAP participants that exceed their maximum CAP credit limit are considerably higher than the average CAP rate during this same period.

[145] PPL Response to CAUSE-PA VI-2, Attachment 1 (Corrected), attached hereto at Appendix C.
[146] PPL Response to CAUSE-PA I-4, Attachment 1, attached hereto at Appendix C.
[147] PPL Response to CAUSE-PA VI-4 Supp, Attachment 1 (Corrected), attached hereto at Appendix C.
[148] PPL Response to CAUSE-PA VI-11, Attachment 1, Part B, attached hereto as Appendix C.

Table 17: Average CAP rate bill versus OTBB bill[149]

	Average Monthly Bill for Customers who did not reach CAP Credit Maximums	Difference Table 16 and Table 17
Sep. 2023-Aug. 2024	$45.57	$291.52
Sep. 2024-Aug. 2025	$75.12	$238.34

When PPL's CAP customers exceed their maximum, they face substantially higher monthly bills, which adds hundreds of dollars to the monthly CAP bill and creates insurmountable barriers to remaining in CAP and maintaining electric service. Insufficient CAP credit limits are especially problematic for low income customers who live in poor housing stock, have older and/or inefficient appliances, and who have larger family sizes, with correspondingly higher usage.

Q: Do customers who exceed their maximum CAP credits have higher rates of service termination?

A: Yes. Thousands of CAP customers who exceed their maximum CAP credit limits face involuntary termination of service for nonpayment shortly after exceeding PPL's maximum CAP credit limits. This is shown in Table 18, below.

[149] PPL Response to CAUSE-PA VI-11, Attachment 1, Part C, attached hereto at Appendix C. (PPL was only able to provide information starting from the month ending September 2023, because system changes to implement the Company's current USECP were implemented in August 4, 2023.)

Table 18: CAP Terminations for Nonpayment After Exceeding CAP Credit Limits[150]

	Total Customers Exceeding Max CAP Credits	Total Customers Terminated Following Exceedance	Term w/in 0-30 Days	Term w/in 31-60 Days	Term w/in 61-90 Days	Term w/in 91-120 Days	Term w/in 120 Days
Sep. 2023-Aug. 2024	9,760	2,503	6	530	508	313	1,357
Sep. 2024-Aug. 2025	11,470	1,372	14	334	308	212	868
TOTAL	21,230	3,875	20	864	816	525	2,225

Expressed another way, in 2024, 11,754 CAP customers exceeded their maximum CAP credits and incurred increased costs due to being moved to OTBB.[151] During that year, 2,667 CAP customers were terminated for nonpayment after exceeding their maximum CAP credit limits, amounting to a 22% termination rate among these OTBB customers.[152] This is compared to the 16% for CAP customers as whole.[153]

Q: Does PPL offer exemptions to the maximum CAP credit limit?

A: Yes. In PPL's 2023-2027 USECP proceeding, the Commission ordered PPL to provide exemptions to its maximum CAP credit limits and to waive maximums if customers meet exceptions and to list those exceptions in its USECP.[154] PPL's USECP lists exemptions to the maximum CAP credit limits for customers with the following circumstances: (1) additional household members, (2) household member experiencing

[150] PPL Response to CAUSE-PA VI-11, Attachment 1, attached hereto at Appendix C.
[151] PPL Response to CAUSE-PA VI-11, Attachment 1, attached hereto at Appendix C.
[152] Id.
[153] Supra, Table 9.
[154] PPL Electric Utilities Corporation Universal Service and Energy Conservation Plan *for 2023-2027*, Order, Docket No. M-2022-3031727, at 45 (Entered Feb. 9 2023).

serious illness, (3) electricity usage beyond the household's control, (4) home does not meet building code or has been condemned, or (5) estimates based on prior occupant's consumption.

PPL began accepting and reviewing requests for exemptions to its maximum credit limits in August 2023 but did not begin tracking requests until February 2024.[155] Between February 2024 and September 2025, PPL received only 260 requests for exemptions – of which 198 were approved.[156] During this same period, 19,035 customers exceeded their CAP credit limits.[157] In other words, just 1% of CAP participants that exceeded the CAP maximum credit threshold requested an exemption. This is likely the result of PPL's current policy of not offering customers the ability to apply for an exemption and only entertaining the request of a customer affirmatively requests one. In response to discovery, PPL indicated that it instructs its call center representatives that: "**Agents should NOT offer an exemption unless the customer raises the issue during the call.**"[158] PPL also refuses to provide preemptive exemptions if a customer proactively reaches out to the Company to request an exemption upon receiving a 50% or 80% warning notice.[159]

Q: What happens if an exemption is granted?

A: If PPL grants an exemption, PPL requires that the customer submit a new CAP application, with additional proof of income, and does not make a final determination until after the new documentation is received and processed.[160] Essentially, PPL requires

[155] PPL Response to CAUSE-PA VI-10, attached hereto at Appendix C.
[156] PPL Response to CAUSE-PA VI-10, Attachment 1, attached hereto at Appendix C.
[157] PPL Response to CAUSE-PA VI-2 Attachment 1 (Corrected), attached hereto at Appendix C.
[158] PPL Response to CAUSE-PA VI-6, Attachment 1 p. 1 of 2, (emphasis in original), attached hereto at Appendix C.
[159] PPL Response to CAUSE-PA VI-6, Attachment 1 p. 1 of 2, attached hereto at Appendix C.
[160] PPL Response to CAUSE-PA VI-5, attached hereto at Appendix C.

these customers to reapply and reenroll in CAP. This process is onerous and causes serious delays, during which substantial additional arrears may be accrued.

Q: Does the Commission have any guidance regarding maximum energy burdens and maximum CAP credits?

A: Yes. On November 5, 2019, the Commission entered a Final CAP Policy Statement and Order, which amended its the maximum CAP energy burden thresholds.[161] The CAP Policy Statement provides that utilities ***may*** impose maximum CAP credit limits as a cost control measure, "if deemed appropriate," the Commission's Policy Statement includes several explicit exemptions to the maximum CAP credit policy, including:

> (A) The household experienced the addition of a household member.
>
> (B) A member of the household experienced a serious illness.
>
> (C) Energy consumption was beyond the household's ability to control.
>
> (D) The household is located in housing that is or has been condemned or has housing code violations that negatively affect energy consumption.
>
> (E) Energy consumption estimates have been based on consumption of a previous occupant.[162]

Contrary to PPL's requirement that customers submit a new application and essentially re-enroll in CAP, the Commission's exemption policy was intended to suspend application of the maximum credit limit to ensure vulnerable households can maintain an affordable bill for the duration of the CAP program year, without being subject to an arbitrary maximum credit threshold.[163]

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[161] 2019 Amendments to Policy Statement on Customer Assistance Program, 52 Pa. Code § 69.261–69.267, M-2019-3012599, (Final CAP Policy Statement and Order) at 32.
[162] 52 Pa. Code § 69.265 (2)(vi).
[163] Final CAP Policy Statement and Order at 60.

Q: Based on the information you have reviewed and analyzed, do you have recommendations to address the insufficiency of PPL's maximum CAP credit limits and the high rate of termination among customers who exceed them?

A: Yes. I recommend that PPL be required to eliminate its maximum CAP credit policy and stop imposing maximum CAP credits. This will allow CAP customers to continue to remain in the program so long as they pay their CAP bill, which is targeted at affordable rates per the Commission's policy statement. Given that a significant percentage of customers – more than 15% per year – reach these limits, I submit that this built-in failure rate contravenes the purpose of CAP by limiting the program's ability to provide affordable bills and dramatically increasing the likelihood of CAP customer terminations.

I understand that CAP credits are ostensibly in place as a cost control measure, but in practice, they serve as punitive measures that undercuts the ability of CAP to provide affordable bills and reduce terminations of low income customers, and reduce uncollectible expenses paid by all customers.[164] I further note that the impact of any additional universal service costs incurred by removing the maximum CAP credit limits can be mitigated by appropriately allocating PPL's universal service costs across a larger customer base, not limited to residential customers. I make this recommendation below.

Q: Do you have alternative recommendations if the Commission rejects your recommendation to require PPL to discontinue the use of maximum CAP credit limits?

A: Yes. If the Commission disagrees or rejects my recommendation that PPL discontinue the use of maximum CAP credit limits, I recommend alternatively that PPL

[164] 66 Pa. C.S. § 2803 (Definition of "Universal service and energy conservation.").

increase its maximum CAP credit limits. The increase must be enough to not only address the demonstrated insufficiency of the current limits relative to PPL's current and proposed rates, but also to account for increased rates proposed in this proceeding and to account for the continually increasing Price to Compare (PTC), which is the commodity charge assessed to CAP customer bills. To address the insufficiency at current rates and account for the additional costs going forward PPL should increase the maximum CAP credits for each category of CAP customers by a minimum of 60% to account for the proposed rate increase in this proceeding – together with the rapid increase in the default service rate over the past several years.[165] PPL should also continually update its CAP credit limits commensurate with any future increases in default service and base rates. That is, PPL should be required to accommodate the cost increases on a total bill basis for all the components of its bills.

Q: How did you arrive at this percentage increase?

A: I arrived at this percentage increase by calculating the average monthly CAP credit used by an electric heating CAP customer at average usage over a 1 year period and average income.[166]

- The average electric heating CAP customer uses approximately $1,846 per year in CAP credits at exiting rates and would use approximately $2,092 at proposed rates.
- At 125% of average usage, a CAP customer would use $2,591 in CAP credits at existing rates and at proposed rates use $2,899.

[165] See infra Table 22.

[166] I used the period from October 2024 through September 2025 as this was the most recent full year of information provided by PPL that covered a range of usage. I made this calculation for electric heating customers. These calculations are shown at Cicero Exhibit D-2, Appendix D.

- I then calculated the difference between the credits needed for an average usage customer at current rates and an average customer with 125% of average usage at proposed rates. That is a 57% increase in maximum CAP credits.[167]
- Since the amounts used to make these calculations were based on the PTC in effect between October 2024-September 2025, I also adjusted this by an additional 3% to account for the average $51 increase in the cost of CAP credits based on the increase in commodity costs in the PTC in December 2025 for a CAP customer at average usage.[168]

Thus, I propose the following as new maximum CAP credits with the effective date of rates in this proceeding.

Table 19: Maximum CAP credit increase needed at Proposed Rates

FPL Tier/Level	Account Classification	12 Month Maximum CAP Credit Limit
0% to 50%	Electric Heat	$5,040
51% to 100%	Electric Heat	$4,000
101% to 150%	Electric Heat	$3,440
0% to 50%	Non-Electric Heat	$3,120
51% to 100%	Non-Electric Heat	$2,400
101% to 150%	Non-Electric Heat	$2,000

Of course, if the Commission approves an overall rate increase by PPL that is lower than that requested by PPL, the overall percentage increase could be adjusted downward accordingly. In addition, I propose that PPL be required to adjust these credits upwards each time it raises distribution rates as well as when its price to compare changes. These changes should ensure that the bill increases caused by rate changes do not erode the effectiveness of CAP credit maximums.

[167] (2,899-1846)/1846 = 0.05704 or 57%

[168] The PTC was $0.12490/kWh in June 2025 and increased to $0.1295/kWh in December 2025. This is an increase of 3.7%. For the average customers using 918 kWh, this would result in an increase in their bill of $4.25 per month or $51 per year.

Q: Do you have any other recommendations related to maximum CAP credits?

A: Yes. I have the following additional recommendations that would help to ensure that PPL's CAP credit exemption process is more readily accessible:

- PPL should preemptively screen customers at risk of exceeding their CAP credit limits and educate these customers and the Community Based Organizations who administer their CAP about the availability of CAP credit exemptions
- PPL should also flag accounts *that are known to be eligible* for an exemption before they exceed the limits and automatically apply the exemption if the customer subsequently exceeds the CAP credit limits. These households include households who previously were granted an exemption in a prior year as well as households for whom PPL has information indicating that they meet one of the eligible exemption criteria.
- PPL should develop a plan for screening and education and present it at their next USAC meeting following the effective date for rates in this case. PPL should provide the USAC with copies of its CAP Credit Outreach and Education Plan and will consider, in good faith, incorporation of any feedback provided.
- Finally, PPL should be required to revise its policy to apply a true ***exemption*** to the maximum CAP credit limit, rather than requiring PPL customers to complete a new CAP application and re-enroll in the program.

While these recommendations provide a way to help dull the negative impacts of PPL imposing maximum CAP credit limits, the simpler and far more effective way to address the insufficiency of PPL's maximum CAP credit limit and their regressive effects on CAP customer terminations is to eliminate the use of maximum CAP credit limits in their entirety as recommended previously.

3. CAP Enrollment

Q: How many of PPL's low income customers are enrolled in CAP?

A: OnTrack only reaches a small portion of the eligible population. Notably, in PPL's 2023-2027 USECP proceeding, over CAUSE-PA's objections, the Commission approved PPL's proposal to shorten its CAP recertification timeframe from 18 months to 12

months.[169] In response to discovery, PPL asserts that its decision to shorten the CAP recertification timeframe increased the average number of customers due for recertification per month by approximately 210%.[170] This has resulted in a 17% decrease in enrollment for in the six-month period from July 2024 to January 2025, from 77,488 to 64,665 participants.[171] PPL subsequently increased its efforts to remind customers about recertification and conducted outreach to customers removed for failure to recertify.[172] While PPL's CAP enrollment has since improved, it has failed to return to its pre-July 2024 levels. As of September 2025, 72,439 customers were enrolled in OnTrack – a 6.5% decrease from July 2024.[173] Currently, PPL's CAP serves just 21% of PPL's estimated low income customers.[174] In other words, approximately 79% of PPL's estimated, census-based low income population is not enrolled in CAP and will bear the full, unmitigated impact of any residential increase that the Commission allows to take effect.

Q: Do you have any recommendations for how PPL can improve CAP enrollment?

A: Yes. PPL should increase efforts to enroll customers in CAP that are known to be eligible for the program. As of April 2025, which marked the close of the most recent LIHEAP season, 10,784 of PPL's LIHEAP recipients were not enrolled in CAP, despite the fact they were known by the Company to be income-eligible for a lower rates and

[169] PPL Electric Utilities Corporation Universal Service and Energy Conservation Plan for 2023-2027, Order, Docket No. M-2022-3031727, at 27-30 (Order entered Feb. 9 2023).
[170] PPL Response to CAUSE-PA IX-2, attached hereto at Appendix C.
[171] PPL Response to CAUSE-PA I-4, Attachment 1, attached hereto at Appendix C; PPL Response to CAUSE-PA IX-2, attached hereto at Appendix C.
[172] PPL Response to CAUSE-PA IX-2, attached hereto at Appendix C.
[173] PPL Response to CAUSE-PA I-4, Attachment, attached hereto at Appendix C.
[174] PPL Response to CAUSE-PA I-11, attached hereto at Appendix C. (PPL reports 347,822 ELI customers as of April 30, 2025)

arrearage forgiveness through CAP.[175] These customers represent a missed opportunity for PPL to reach a large number of customers with demonstrated need for assistance.

Q: Can you explain the Pennsylvania Department of Human Services (DHS) LIHEAP Data Sharing Program and the status of the program?

A: In October 2024, following years of collaborative policy development through the DHS LIHEAP Advisory Committee, DHS launched a LIHEAP Data Sharing Program. Through the program, if a LIHEAP recipient checks a box on their LIHEAP application providing their affirmative consent, DHS will share detailed income and household composition data for LIHEAP recipients with participating utilities The consent language, included in question 17 on the LIHEAP application,[176] asks:

> Do you want DHS to share information from your application with your utility to help enroll your household in a utility or energy assistance program?
>
> Many Pennsylvania gas and electric utilities offer programs that help low-income customers reduce monthly bills, save energy, and eliminate past-due balances. DHS can share information from your application with your utility, including your income and household members (such as names and dates of birth) to help you enroll in these programs if you want us to share it. Your information will be kept confidential.
>
> This is optional. You can get a LIHEAP grant if you qualify even if you do not want DHS to share your information with your utility.

Thus, when a LIHEAP recipient provides consent to share their data with their utility, they are indicating their desire for assistance – and providing their affirmative consent – to enroll in their utility assistance program.

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[175] PPL Response to CAUSE-PA 1-14, Attachment 1, attached hereto at Appendix C.
[176] See 2025-2026 Application for the Low Income Home Energy Assistance Program, Q.17, available at: https://www.pa.gov/content/dam/copapwp-pagov/en/dhs/documents/services/assistance/documents/heating-assistance_liheap/hsea-0001.pdf. (last visited Dec. 16, 2025)

To receive LIHEAP recipient data through the program, utilities must sign a data sharing agreement with DHS, which includes detailed data security parameters and affirmatively requires utilities to use the data for the limited purpose of enrolling or recertifying eligible households into the utilities' universal service programs.[177]

On June 13, 2024, in anticipation of DHS's launch of this new LIHEAP Data Sharing Program, the Commission issued an Order encouraging utilities to participate, suggesting ways that utilities could utilize the data, and establishing a process for utilities to follow to implement certain pre-approved data uses – such as streamlined outreach and enrollment and/or auto-recertification.[178] Specifically, the Order established a process by which utilities could file a letter with the Commission outlining how the utility will use the shared data to streamline program outreach and enrollment and/or to implement auto-recertification.[179] While the Commission did not explicitly address utilization of LIHEAP data to support auto-enrollment, it was explicit in noting that its Order did not foreclose consideration of other beneficial uses for the data to improve access to a utility's universal service programs.[180]

While DHS temporarily paused the LIHEAP Data Sharing Program in December 2024 after identifying technical issues with a subset of the data that was resulting in inaccurate reporting for certain categories of LIHEAP participants.[181] I understand that DHS has been working to resolve those issues and, in July 2025, DHS shared revised

[177] See LIHEAP Data Sharing Vendor Agreement, attached hereto as Cicero Exhibit D-3, Appendix D.
[178] 2023 Review of All Jurisdictional Fixed Utilities' Universal Service Programs, Order, Docket No. M-2023-3038944 at 5 (Order, June 13, 2024).
[179] Id.
[180] Id. at 3 n.1.
[181] PPL Response to CAUSE-PA III-15, attached hereto at Appendix C.

data for the full 2024-2025 LIHEAP program year.[182] Data sharing has fully resumed as of the launch of the 2025-2026 LIHEAP season on December 3, 2026.

Q: Did PPL develop a process for utilizing the data provided by DHS in response to the Commission's June 13, 2024 Order?

A: Beginning in September 2024, PPL updated its website with information about the LIHEAP data sharing process and drafted letters to be used for outreach to customers identified through the data sharing process as eligible for CAP.[183] In response to discovery PPL indicated that it intends to make use of the data provided by DHS as follows:

- Validate the DHS list against PPL Electric's internal customer records to establish a list of customers for CAP (OnTrack) enrollment outreach;
- Mail the "OnTrack Enrollment Consent LIHEAP Data Sharing" letter to those customers;
- Enroll customers who provide consent (either in writing or verbally) in OnTrack, using the income provided in the DHS file;
- For customers already active in OnTrack, PPL Electric will provide its partner agencies with a list of customers who are eligible to recertify, have received LIHEAP, and have provided DHS with data sharing consent;
- The agency will re-certify the customer's OnTrack agreement, using the income provided in the DHS file;
- PPL Electric will send the "DHS Data Sharing Letter Auto Recert" letter to customers recertified through the data sharing process.[184]

Q: Does PPL provide a simplified CAP application for customers who are recipients of LIHEAP grants?

A: No. PPL does not provide a simplified CAP application for customers who are recipients of LIHEAP grants.[185] However, if a customer has received a LIHEAP grant, the

[182] Id.
[183] PPL Response to CAUSE-PA III-15, attached hereto at Appendix C.
[184] PPL Response to CAUSE-PA III-15, attached hereto at Appendix C.
[185] PPL Response to CAUSE-PA III-14, attached hereto at Appendix C.

Company indicates that it only requires that the customer to provide income information for the purpose of payment calculation but does not require proof of that income.[186]

Q: Do you have concerns about PPL's current plan for using data shared by DHS?

A: Yes. I am concerned that PPL appears to require customers to fill out an entire CAP application despite the customer certifying that they want their income and household information to be used for enrollment. While PPL has developed a process for households not to have to document income, it nevertheless appears to require the other aspects of a CAP application for enrollment. PPL has not developed a simplified application for LIHEAP recipients to enroll in CAP. [187] I see no reason why customers who have already been screened by DHS should be required to complete PPL's standard application form, when PPL already has the requisite information to complete CAP enrollment.

I am also concerned that, in response to discovery, PPL stated that once it receives the data provided from DHS through data sharing that it intends to: "Mail the 'OnTrack Enrollment Consent LIHEAP Data Sharing' letter to those customers," and obtain the customer's consent to use the income provided by DHS on file.[188] Requiring this consent is unnecessary and duplicative. In order for DHS to share this information with PPL, the LIHEAP recipient has already provided affirmative consent to participate in the data sharing program – explicitly indicating they want DHS to share information from their

[186] PPL Response to CAUSE-PA IX-5, attached hereto at Appendix C.
[187] PPL Response to CAUSE-PA III-14, attached hereto at Appendix C.
[188] PPL Response to CAUSE-PA III-15, attached hereto at Appendix C.

application "*to help enroll [their] household in a utility or energy assistance program.*"[189] It is therefore redundant for PPL to require customers to consent a second time to use their income information for purposes of enrollment into CAP.

Q: What do you recommend?

A: I recommend that PPL be required to utilize data obtained through the DHS Data Sharing Program to automatically enroll eligible households into CAP, helping ensure low income customers (specifically, those who are already determined to be eligible for LIHEAP by DHS and who have affirmatively indicated their desire to enroll in CAP) to receive a reduced CAP rate. Adoption of an auto-enrollment process would help to reduce administrative burdens for both PPL and the customer, which in turn would help to mitigate the negative impact of PPL's proposed rate increase while at the same time promoting administrative efficiencies within the program by reducing unnecessary and duplicative administrative costs. PPL should be required to file a Petition to amend its USECP to implement an auto-enrollment process within 120 days of the Commission's final order in this case.

In developing its Petition, PPL should follow the Commission's recent guidance regarding the threshold elements that must be addressed in an auto-enrollment Petition, including considerations for addressing pre-program arrearages and shopping status; a proposed process for opt-out and consumer education; and an analysis of projected costs and savings through the end of PPL's 2023-2027 USECP.[190] PPL should consult with its

[189] See 2025-2026 Pennsylvania LIHEAP Application, Q.17, available at: https://www.pa.gov/content/dam/copapwp-pagov/en/dhs/documents/services/assistance/documents/heating-assistance_liheap/hsea-0001.pdf. (last visited 12/8/2025)

[190] See Petition of Peoples Natural Gas Company LLC – to Amend 2019-2023 Universal Service and Energy Conservation Plan, Order, Docket No. P-2024-3052324 (Order entered April 24, 2025); see also

Universal Service Advisory Committee (USAC) members and seek their feedback regarding the required design features of an auto-enrollment process.

I further recommend that PPL amend its auto-enrollment letter to simply and clearly inform customers of their rights and responsibilities and provide them with an opportunity to opt out of enrollment within 30 days, either by returning the letter or otherwise contacting the Company. This process would more effectively facilitate enrollment and be less of a hinderance to customers in need of assistance.

Q: Do you have additional recommendations to improve CAP enrollment?

A: Yes. In addition to pursuing approval from the Commission to initiate an auto-enrollment process, I also recommend that the Commission require PPL to implement routine screening of its applicants for service and customers who call its call center for non-emergency calls to determine confirmed low income status and eligibility for CAP and other universal service programs. In response to discovery, PPL states all customers seeking payment arrangements, who identify themselves with incomes at or below 150% FPL, are referred to universal service programs.[191] PPL also indicates that it screens customers for CAP eligibility when a customer contacts the Company about a past due balance or for a bill review.[192] While I am supportive of efforts to connect customers with assistance when they inform the Company that they are experiencing payment difficulties, it is imperative that increased efforts are made to routinely and proactively connect customers with assistance *before* payment difficulties occur.

October 9, 2025 Order granting in part CAUSE-PA's request for reconsideration and ordering Peoples to consult with interested stakeholders and file an amended Petition to Amend its 2019-2024 Universal Service and Energy Conservation Plan that addresses the concerns raised by the Commission in its April 2025 Order.

[191] PPL Response to CAUSE-PA I-26, attached hereto at Appendix C.

[192] PPL Response to CAUSE-PA IX-13, attached hereto at Appendix C.

As discussed below, the significant number of PPL confirmed low income customers on payment arrangements as opposed to CAP demonstrates that PPL's current process of screening customers for CAP is inadequate. Improving the identification of PPL low income customers – and better matching these customers to critical rate assistance and usage reduction services at the earliest opportunity – is essential to providing just and reasonable rates and service to low income households, and to ensuring all consumers, including those eligible for CAP, are receiving the most advantageous available rate. Proactive CAP enrollment strategies, such as routine screening, also serves as a critical collections and cost containment tool – helping to reduce the accrual of unmanageable debts, reduce uncollectible expenses and other collections costs, and reduce the cost of the CAP arrearage management program.

To more accurately identify CAP eligible customers and enroll these customers in available assistance, I recommend that PPL:

- Offer to screen all new and moving customers for income level at the time their service is established by asking them whether they would like information about income qualified programs that may reduce their rate.
- Offer to screen existing customers for household income level on any non-emergency calls and by asking whether they would like information about income qualified programs that may reduce their rate and/or whether there have been any updates to household income information.
- Make these processes available through both phone contact and via web portal.

Customers identified as low income through these regular screening processes should be referred for enrollment in CAP and other universal service programs – as well as LIHEAP. While PPL customers should not require customers to provide household income information, they should first be informed that if they choose to disclose this information, they may be eligible for lower rates or energy efficiency measures. I

recommend that PPL develop and implement screening and referral recommendations within 120 days of the final order in this proceeding.

4. CAP Termination Procedures

Q: Do you have any concerns about PPL's polies and procedures for terminating service to low income customers which you would like to address?

A: Yes. I am concerned that PPL does not have a policy to place a hold on customers' accounts so that customers can successfully enroll in PPL's CAP prior to having their service terminated.

Training materials provided by PPL in response to discovery reveal that a customer may temporarily stop a pending service termination if they (1) dispute available payment options; or (2) obtain a medical certificate.[193] PPL does not indicate that a hold will be placed on a customer's account if they have a pending application for assistance, including a pending CAP application. Similarly, when asked about how a customer who request payment arrangement is referred to PPL's universal service programs, PPL indicates they may refer customers to an agency, or transfer the customer to a live agent if they are interested in applying for CAP.[194] However, there is no indication that a hold is placed on the customer's account so they can successfully apply for assistance before their service is terminated.

I am concerned that failing to place a hold on customers' accounts while they apply for PPL's CAP may deter low income customers from successfully enrolling in CAP. A customer who is facing an imminent service termination may not have time to enroll in

[193] PPL Response to CAUSE-PA III-18, Attachment 2, Payment Assistance - Theory CBT, Page 14-15 of 26, attached hereto at Appendix C.
[194] PPL Response to CAUSE-PA I-26, attached hereto at Appendix C.

CAP before they suffer loss of essential services. These customers may instead elect to enter into payment arrangements which they cannot afford to stave off the immediate threat of losing essential service, which will only exacerbate arrearage levels over time. This is particularly problematic because, as discussed in detail below, many customers who are placed in payment arrangements by PPL are unable to keep up with their payment obligations under these arrangements. Customers must be given a reasonable opportunity to enroll in CAP so that they can avoid agreeing to ineffective payment arrangements or suffering the severe short and long-term consequences that result when service is involuntarily terminated.

Q: Do you have any recommendations to improve PPL's policies and procedures related to service termination for customers who apply for PPL's CAP?

A: Yes. I recommend that PPL be required to revise its policies and procedures so that a 15-day hold is applied to a customer's account if they apply for CAP. Placing a hold on the customer's account for 15 days is consistent with the hold on accounts PPL places if a customer applies for OnTrack and is enrolled with an electric generation supplier (EGS).[195] Placing a hold on customers' accounts will allow customers to apply for and enroll in PPL's CAP without experiencing a service termination while their applications are pending. Placing this hold will also encourage customers to apply for PPL's CAP before they are placed in an unaffordable payment arrangement which are often unsuccessful. I recommend that PPL be required to implement these changes within 120 days of the effective date of rates in this proceeding.

[195] PPL Response to CAUSE-PA VI-19, attached hereto at Appendix C.

Q: Do you have concerns about the ability of customers to reconnect to service by enrolling in PPL's CAP?

A: Yes. PPL makes it difficult for customers who have been terminated and/or applicants for service with prior arrears to connect to service by enrolling in CAP. In order for an applicant for service with prior arrears to connect to service and enroll in CAP, the applicant must first establish service and meet any requirements for service prior to applying for CAP, which could include payment of some or all of the past due balance.[196] This is an insurmountable obstacle for many low income households seeking to connect to service. While PPL indicates these customers could seek assistance from its Hardship Fund, the Company indicates that if the amount required to establish service is greater than the maximum Operation HELP grant, the customer may be required to pay the difference before the agency authorizes a grant.[197] I recommend that PPL be required to allow customers who have been terminated and applicants with prior balances to connect or reconnect to service by enrolling in OnTrack without any additional barriers.

B. Low Income Usage Reduction Program (LIURP)

Q: Please describe the Company's LIURP Program.

A: PPL's LIURP Program is a critical universal service program designed to work in tandem with CAP to help reduce high usage attributable to home energy inefficiencies that low income households cannot afford to address on their own.[198] The program achieves this purpose by conserving energy, reducing bills, improving payments,

[196] PPL Response to CAUSE-PA III-24, attached hereto at Appendix C.
[197] PPL Response to CAUSE-PA III-24, attached hereto at Appendix C.
[198] 52 Pa. Code § 58.1; 2023-2027 PPL USECP at 23.

decreasing collections costs, reducing peak demand, and improving home health, safety, and comfort.[199]

PPL's USECP explains that PPL's Winter Relief Assistance Program (WRAP) is the name of its LIURP.[200] However, PPL also provides WRAP measures through its Act 129 Energy Efficiency and Conservation Program, which it refers to as its Act 129 WRAP.[201] PPL enlists contractors to provide energy audits, weatherization measures, and energy education to high usage, low income customers.[202]

Q: Is the Company proposing any changes or improvements to its LIURP in the present proceeding?

A: No.

Q: Is PPL's LIURP performing adequately to achieve the goals and objectives of the program?

A: No. There is a significant unmet need for LIURP services among PPL's low income customers, which will only grow along with increasing PPL distribution rates and commodity costs. As noted above, PPL's low income customers have substantially higher average usage levels than other customers. These customers often lack control over their usage. Most low income households are unable to afford the costs of repairs and improvements necessary to stem high consumption which lead to increased usage levels

[199] 66 Pa. C.S. § 2803 ("'Universal service and energy conservation.' Policies, protections and services that help low-income customers to maintain electric service. The term includes customer assistance programs, termination of service protection and policies and services that help low-income customers to reduce or manage energy consumption in a cost-effective manner, such as the low-income usage reduction programs, application of renewable resources and consumer education."); 52 Pa. Code § 58.1.
[200] PPL 2023-2027 USECP at 23.
[201] Id. at 24.
[202] Id. at 23.

and higher monthly bills. Thus, low income customers are often charged higher bills but do not have the resources to afford them, leading to higher arrearage and the exceedance of maximum CAP credit limits, which each, in turn, contribute to disproportionate termination rates for low income customers.

PPL's LIURP plays an important role in mitigating rate unaffordability for high usage low income consumers over the long term, which helps reduce collection costs and uncollectible expenses – as well as universal service costs borne by other ratepayers. For customers who have been able to access LIURP, the program has effectively reduced consumption. In 2023, the most recent year for which data is available, PPL reports that its LIURP kWh savings average approximately 10% and the average bill savings for LIURP customers was $315 per year.[203] These savings are significant and can help to substantially reduce the impact of any approved increase in PPL's volumetric rates as well as the rapidly increasing commodity costs.

Despite the potential for the program to provide meaningful savings to low income households, PPL's LIURP serves relatively few households compared to identified need. According to PPL's LIURP Needs Assessment, as of April 30, 2025, 108,875 customers meet the LIURP eligibility criteria.[204] In comparison, PPL's LIURP serves fewer than 4,000 households per year:

[203] PPL Response to CAUSE-PA X-4, Attachment 1 at pp. 3-4, attached hereto at Appendix C.
[204] PPL Response to CAUSE-PA I-11, Attachment 1, attached hereto at Appendix C.

Table 20: LIURP Jobs Completed (July 2023-June 2025)[205]

	Completed LIURP Jobs
July 2023-June 2024	3,844
July 2024-June 2025	3,523

PPL served an average of approximately 3,757 customers per year through LIURP in the past two years – or about 3.5% customers identified in need of LIURP services.[206] At its current rate of production, it would take PPL's LIURP approximately 29 years to weatherize all the homes identified in the needs assessment.[207]

Q: Will PPL's proposed rate increase impact its LIURP?

A: Yes. PPL's proposal to increase residential rates will increase the demand for comprehensive weatherization, conservation, and efficiency services through LIURP to help offset rising energy costs and improve overall bill affordability.

Q: Do you have any proposals regarding LIURP?

A: Yes. PPL should be required to increase its LIURP budget to serve more households. While an increase that would allow it to serve all the eligible households in it needs assessment within a reasonable amount of time of 7-10 years may not be tenable given the cost increase involved, some increase is warranted. Thus, I recommend that PPL make a substantial movement toward a more reasonable target for weatherizing all available households and increase its LIURP budget by 20%, or $2.4 million. While this increase will not fully address the clear unmet need for this important program, it will help prevent the program from falling further behind in addressing unmet need for usage

[205] PPL Response to CAUSE-PA II-1, Attachment 1, attached hereto at Appendix C.
[206] PPL Response to CAUSE-PA II-5, attached hereto at Appendix C.
[207] Id.

reduction assistance – a need which will only grow if PPL is permitted to increase its rates in this proceeding. This will help to improve the availability of LIURP services to better meet increased demand for assistance to help reduce monthly energy use and, in turn, reduce monthly bills.

Q: Do you have other concerns about PPL's LIURP policies?

A: Yes. I am concerned that PPL applies the 5-year LIURP lookback period to customers who receive WRAP funded by Act 129. PPL seems to primarily use its Act 129 budget to fund baseload measures, while its LIURP funds are designated for more comprehensive measures like weatherization. According to PPL's USECP, its Act 129 "Low-Income Assessment" will provide baseload measures for LIURP Assessment customers whose income is less than 150% of the FPIG, allowing more of the LIURP budget to focus on comprehensive measures.[208] Potential LIURP Assessment measures are identified during the Act 129 Low-Income Assessment and if eligibility is determined, a customer are referred to a "Preferred Partner" for the installation of the LIURP measures.[209] Thus, WRAP customers treated exclusively through Act 129 WRAP, may not actually be receiving weatherization. PPL also refers customers who do not meet the LIURP minimum usage threshold to Act 129 for baseload measures.[210]

PPL's 5-year lookback period is intended to prevent premature re-weatherization before the useful life of the initial measures has expired.[211] It should not prevent customers who have previously received only baseload measures from subsequently

[208] PPL Ph IV Plan at 77.
[209] PPL Ph IV Plan at 77.
[210] PPL Response to CAUSE-PA II-11, attached hereto at Appendix C.
[211] See PPL Electric Utilities Corporation Universal Service and Energy Conservation Plan for 2023-2027 Submitted in Compliance with 52 Pa. Code § 57.74, Order, at 84-86 (entered Feb. 9, 2023).

accessing LIURP weatherization if their usage increases. I recommend that PPL amend its policy to apply the 5 year LIURP lookback only in cases where customers have received weatherization measures through WRAP.

C. Hardship Fund (Operation Help).

Q: Do you have any concerns about PPL's hardship fund?

A: Yes. I am concerned that PPL is not exercising an appropriate level of oversight over the Community Based Organizations (CBOs) which administer its hardship fund to ensure that the hardship fund is appropriately accessible and provides meaningful assistance to low income customers.

Review of data provided by PPL in response to discovery reveals that PPL's hardship fund is underutilized compared to the evidenced need for grant assistance by PPL's low income customers. In 2024, only 3,097 customers received a hardship fund grant.[212] By comparison, PPL reports that 46,524 confirmed low income customers experienced service termination for nonpayment in 2024.[213] Similarly, in 2025 between January and September, only 2,537 customers received a hardship fund grant.[214] By comparison, PPL reports that 33,429 confirmed low income customers experienced service termination for nonpayment in 2025 between January and September.[215]

PPL is also not fully utilizing available hardship funding. As of January 2025, PPL reports a hardship fund balance of $689,680.05. By September 2025 (approximately three-fourths through the calendar year), PPL reports that that $476,631.08 remained in

[212] PPL Response to CAUSE-PA II-12, Attachment 1, b-c, attached hereto at Appendix C.
[213] PPL Response to CAUSE-PA I-17, Attachment 1, attached hereto at Appendix C.
[214] PPL Response to CAUSE-PA II-12, Attachment 1, b-c, attached hereto at Appendix C.
[215] PPL Response to CAUSE-PA II-12, Attachment 1, b-c, attached hereto at Appendix C.

its hardship fund.[216] These are significant levels of remaining funding, particularly when compared to the $107,709,846.85 in total dollars of debt amongst confirmed low income customers that PPL reports as of September 2025. [217]

The substantial underutilization of PPL's hardship fund raises questions about how PPL is distributing available funding to customers in need of assistance. Unfortunately, it appears that PPL's policies cede a great deal of authority to its CBOs related to oversight of its hardship fund. In response to discovery, PPL indicates that it does not determine hardship grant amounts that are provided to customers.[218] Instead, customers contact PPL related to their catch up amounts, and CBOs subsequently have the discretion to determine the provided grant amount.[219] While CBOs will "usually" provide a grant amount for this catch up amount, and can contact PPL's regulatory specialists related to extenuating circumstances,[220] there is no indication that PPL provides more direct oversight related to appropriate grant amounts. Without more direct oversight, it becomes difficult to determine whether CBOs are providing appropriate grant amounts to meet customers' need for assistance.

The uncertainty surrounding how and to what extent customers access PPL's hardship fund is worsened because, when a customer applies for assistance, PPL does not specify which programs the customer is applying for. Instead, a single assistance application is used for both CAP and the hardship fund, and the CBO makes determination of what program fits best for the customer.[221] While PPL appears to provide information about

[216] PPL Response to CAUSE-PA II-17a, Attachment 1, attached hereto at Appendix C.
[217] PPL Response to CAUSE-PA I-27, Attachment 1, attached hereto at Appendix C.
[218] PPL Response to CAUSE-PA III-5, attached hereto at Appendix C.
[219] Id.
[220] Id.
[221] PPL Response to CAUSE-PA II-12, attached hereto at Appendix C. See also PPL Response to CAUSE-PA III-1, Attachment 1, attached hereto at Appendix C.

available programs to its CBOs, it is unclear whether PPL is providing sufficient top down oversight to ensure that customers are ultimately enrolled in the right program.

Q: Do you have any other concerns about PPL's hardship fund grant?

A: Yes. I am similarly concerned that PPL does not track the number of customers who apply for its hardship fund, and other information related to hardship fund applicants, including how many CLI customers and CAP customers, respectively, applied for the hardship fund.[222] Similarly, PPL does not track denials of its hardship fund.[223] PPL's failure to track information related to applications and denials for its hardship fund creates a gap in important information needed to appropriately evaluate the hardship fund. Without this information, it becomes difficult, if not impossible, to determine whether PPL's customers are able to appropriately learn about and ultimately access grant assistance – and to evaluate whether unreasonable barriers may exist to receiving this assistance.

Q: Do you have any recommendations to improve the oversight of PPL's hardship fund?

A: Yes. I recommend that PPL be directed to undertake review and revision of its policies for its CBOs administering the hardship fund grant so that CBOs are provided more direction related to providing hardship fund grants. If a customer applies for assistance through PPL's unified application, CBOs should be directed to coordinate with PPL's internal teams to determine what forms of assistance to provide the customer. If it is determined that the customer needs a hardship fund grant, CBOs should be provided with clear, detailed, and specific guidance for what grant amount should be provided to a customer to best address their payment difficulties. Prior to a customer being denied a

[222] PPL Response to CAUSE-PA II-12, attached hereto at Appendix C.
[223] PPL Response to CAUSE-PA II-15, attached hereto at Appendix C.

hardship fund grant, the CBO should be required to contact PPL to confirm that the customer should not have access to this assistance.

I also recommend that PPL be required to track important information related to hardship fund applicants and denials, including:

- How many customers applied for a hardship fund grant;
- How many confirmed low income customers applied for a hardship fund grant;
- How many PPL CAP customers applied for a hardship fund grant;
- How many PPL customers were denied a hardship fund grant, disaggregated by reason of denial (e.g. over income; failure to provide documents; payment history; etc.).

I recommend that my recommended reforms that PPL's hardship fund are implemented within 120 days of the effective date of rates in this proceeding.

VI. UNIVERSAL SERVICE COST RECOVERY

Q: What issues will you discuss in this section of your testimony?

A: I address two issues. First, I address the fact that PPL's Universal Service and Energy Conservation program costs are currently only being recovered from the residential rate class and propose an alternative recovery that would allocate these broad public purpose costs equitably across all rate classes. Second, I discuss my opposition to PPL's proposal to allocate approximately $1.4 million in the salary and wage expense of its employees who work on Universal Service issues to the USR Rider as opposed to retaining those costs in base rates where they more appropriately belong.

Q: Please explain the current cost recovery mechanism for PPL's Universal Service and Energy Conservation costs.

A: As noted above, PPL's Universal Service and Energy Conservation programs refer to a suite of assistance programs that help low income households remain connected to service. These programs are required by state law to be offered and effectively implemented by PPL and are overseen by the Commission. The foundation of this requirement is in the Electric Generation and Customer Choice Act codified in Chapter 28 in Title 66. There, the General Assembly made several declarations of state policy regarding continued access to electric service. It stated:

> The General Assembly finds and declares as follows:
>
> . . .
>
> (9) Electric service is essential to the health and well-being of residents, to public safety and to orderly economic development, and electric service should be available to all customers on reasonable terms and conditions.
>
> (10) The Commonwealth must, at a minimum, continue the protections, policies and services that now assist customers who are low-income to afford electric service.
>
> . . .
>
> (17) There are certain public purpose costs, including programs for low-income assistance, energy conservation and others, which have been implemented and supported by public utilities' bundled rates. The public purpose is to be promoted by continuing universal service and energy conservation policies, protections and services, and full recovery of such costs is to be permitted through a nonbypassable rate mechanism.[224]

The term "universal service and energy conservation" as used in Chapter 28, was defined by the General Assembly as:

> **"Universal service and energy conservation."** Policies, protections and services that help low-income customers to maintain electric service. The

[224] 66 Pa. C.S. § 2829(9), (10), and (17).

> term includes customer assistance programs, termination of service protection and policies and services that help low-income customers to reduce or manage energy consumption in a cost-effective manner, such as the low-income usage reduction programs, application of renewable resources and consumer education.[225]

For purposes of this case, all the programs collected through PPL's existing and proposed Universal Service Rider meet the definition of the public purpose costs that the General Assembly has required PPL to develop, offer and implement.

Under its current and proposed Universal Service Rider, PPL assigns the costs of these programs only to residential customers[226] and to those small commercial customers taking voluntary service rates under GS-1 and GS-3.[227] In the Fully Projected Future Test Year, PPL projects these costs to be $143,159,005 annually, prior to grossing up for the gross receipts tax, inclusive of the $1.4 million in salaries and wages from employees who work on universal service issues that it seeks to remove from base rates and assign to the USR.[228] This amount is simply a projection and PPL flows the actual costs of the programs, plus reconciliation for under or over collection. It resets its rate annually. Currently, for the period through December 31, 2025, the cost per kWh imposed for

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[225] 66 Pa C.S. § 2803 (definitions) ("Universal service and energy conservation") (emphasis in original).
[226] See PPL Electric Utilities Corporation, Tariff Supplement 386, Electric Pa. P.U.C. No. 201, Twenty-Fifth Revised Page No. 18, Universal Service Rider, available at: https://www.pplelectric.com/site/-/media/PPLElectric/At-Your-Service/Docs/Current-Electric-Tariff/Universal-Service-Rider.ashx (last visited Dec. 5, 2025); see also, PPL Electric Exhibit GEO-1, Page 52 of 662, PPL's Proposed Electric Pa. P.U.C. No. 202, Original Page No. 20., Universal Service Rider.
[227] The customers taking service at GS-1 and GS-3 voluntary rates is for service to volunteer fire companies, non-profit senior citizens centers, non-profit rescue squads, and non-profit ambulance services. See PPL Electric Utilities Corporation, Tariff Supplement 386, Electric Pa. P.U.C. No. 201, One-Hundred-Twenty-Sixth Revised Page 24A (GS-2), available at: https://www.pplelectric.com/site/-/media/PPLElectric/At-Your-Service/Docs/Current-Electric-Tariff/2025/Oct/GS-1-Small-General-Service-Secondary-Voltage-10-1-25.ashx (last visited Dec. 5, 2025); and PPL Electric Utilities Corporation, Tariff Supplement 386, Electric Pa. P.U.C. No. 201, , One-Hundred-Twenty-Second Revised Page 25A (GS-3), available at: https://www.pplelectric.com/site/-/media/PPLElectric/At-Your-Service/Docs/Current-Electric-Tariff/2025/Oct/GS-3-Large-General-Service-Sec-Voltage-10-1-25.ashx. (last visited Dec. 5, 2025) See also, PPL Exhibit GEO-1 (Proposed Tariff) at pages 92 (GS-1) and 94 (GS-3).
[228] PPL Response to CAUSE-PA VII-1, attached hereto at Appendix C.

residential customers and those customers served under GS-1 and GS-3 voluntary rates is $0.01111 per kWh.

Q: Why does PPL only recover these costs from residential customers and from a small subset of customers taking service at GS-1 and GS-3 rates?

A: PPL asserts that it only applies the USR to residential customers "[b]ecause the USR recovers costs associated with customer assistance programs for which only residential customers are eligible, it is consistent with cost of service principles to recover these costs only from residential customers."[229] It asserts that it applies the USR to the small subset of voluntary organizations taking rates under GS-1 and GS-3 because these customers pay rates at Rate RS "and, as a result, pay the USR as well."[230]

Q: Do you agree with PPL's decision to only apply the USR to customers taking service at Rate schedule RS?

A: No. I disagree with PPL's rationale and with the decision to limit assessment of broad public purpose costs only to ratepayers taking service under Rate RS or at residential rates. It is unreasonable for residential customers, and a small subset of voluntary organizations/non-profit entities, to solely bear the burden of these costs. The General Assembly has clearly recognized these costs a public purpose costs because they assist poor Pennsylvania families to be able to maintain access to essential electric service. The "cause" of the need for this program is poverty – a societal problem. Residential customers no more cause poverty and the need for these public purpose costs than any other rate class.

[229] PPL Response to CAUSE-PA IV-8, attached hereto at Appendix C.
[230] Id.

This fact was recognized by the Commission in its Final CAP Policy Statement and Order, where the Commission addressed the recovery of universal service program costs. While the Commission did not require jurisdictional utilities to propose specific allocations, the Commission indicated that it is appropriate to consider recovery of the costs of customer assistance programs from all ratepayer classes because "poverty, poor housing stock, and other factors that contribute to households struggling to afford utility service are not just 'residential class' problems."[231] The Commission explained that the provision of universal services to help low income families maintain service to their homes is "a benefit to the economic climate of a community."[232] The Commission directed utilities and stakeholders to address CAP cost recovery in utility-specific rate proceedings, indicating that "*the Commission will no longer routinely exempt non-residential classes from universal service obligations*."[233]

Even looking at a model where the "beneficiary pays" causes the conclusion that while the most obvious benefits of universal service programs are apparent to the residential rate class, this is too narrow of a view as there are a multitude of societal benefits which inure to non-residential ratepayers that cannot be ignored. These programs are meant to remediate the impacts of poverty and utility insecurity with long-term and far-ranging impacts for low income households, as well as the surrounding communities in which they live and work.[234] Households who cannot afford utility services

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[231] Final CAP Policy Statement and Order, Docket No. M-2019-3012599, at 97 (Order entered Nov. 5, 2019); see also 52 Pa. Code §§ 69.265(1), 69.266(b).
[232] Final CAP Policy Statement and Order at 7, 94-96, 107.
[233] Id. at 97 (emphasis added); see also 66 Pa. C.S. § 69.266(b).
[234] See Diana Hernández, Energy Insecurity And Health: America's Hidden Hardship, Health Affairs, available at: https://www.healthaffairs.org/do/10.1377/hpb20230518.472953/ (last visited Dec. 5, 2025). (as a parallel to energy affordability, discussing the links between energy insecurity and adverse outcomes in health, food insecurity, and access to stable and affordable housing)

are more prone to a host of adverse consequences, including increased rates of health complications and hospitalization, eviction, and food insecurity.[235] For children in low income households, utility insecurity has been linked to adverse impacts on long-term health and developmental delays.[236] Communities of color also continue to experience utility insecurity at disproportionate and high levels.[237] Similarly, since low income customers who do not participate in these programs often have significant arrearages,[238] these costs cannot be avoided in rates. They will either be paid as a part of foregone revenue upfront through assistance programs or collected through uncollectible expenses.

Furthermore, it is important to note that residential customers do not cause poverty or the hardship that requires assistance in the first place. Many low income assistance program participants are employed, but do not receive a wage that is adequate to afford basic household needs. This is evident from the self-sufficiency data that I discuss earlier in my testimony and from the fact that 29.1% of CAP customers, 22.4% of LIURP recipients, and 57.8% of customers who received a hardship fund were employed.[239]

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[235] Id.; Diana Hernandez, editorial, Energy Insecurity: A Framework for Understanding Energy, the Built Environment, and Health Among Vulnerable Populations in the Context of Climate Change, American Journal of Public Health, Vol.103, No 4 (April 2013), available at https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3673265/pdf/AJPH.2012.301179.pdf (last visited Dec. 17, 2025); Diana Hernández, Yumiko Aratani, and Yang Jiang, Energy Insecurity Among Families with Children (January 2014), available at http://www.nccp.org/publications/pdf/text_1086.pdf. (last visited Dec. 17, 2025).

[236] See Diana Hernández, Yumiko Aratani, and Yang Jiang, Energy Insecurity Among Families with Children (January 2014), available at http://www.nccp.org/publications/pdf/text_1086.pdf (last visited Dec. 5, 2025). (while the author discusses energy insecurity, parallels exist related to utility insecurity as a whole)

[237] Environmental and Climate Justice Program, NAACP, Lights Out In The Cold: Reforming Utility Shut-Off Policies as If Human Rights Matter at ix (March 2017), available at https://naacp.org/resources/lights-out-cold (last visited Sept. 22, 2025) (while the author primarily discusses energy insecurity, parallels exist to utility insecurity as a whole, and its disproportionate impact on communities of color).

[238] See Table 10, supra.

[239] PUC 2023 Universal Service Programs Collections Performance at 49, available at: https://www.puc.pa.gov/media/3433/2023_universal_service_report-final_rev041525.pdf. (last visited Dec. 5, 2025)

Other low income assistance program participants are retired seniors or individuals on disability who do not receive sufficient social security, disability, or retirement benefits to afford basic life necessities, including energy services.[240]

In addition to the adverse physical health impacts which result from lack of utility services, low income customers who face utility insecurity often struggle with heightened levels of stress, anxiety and depression – and must take time away from work to arrange payments, locate or apply for assistance programs, and arrange for reconnections.[241] These consequences of utility insecurity significantly undermine worker productivity, which – in turn – impacts businesses, nonprofits, governmental entities, schools, and other non-residential customer groups. In addition, low income assistance programs help utility companies to control uncollectible expenses which ultimately impact all ratepayers.

In sum, all customer classes (including industry, business, commerce, educational institutions, hospitals, local and state governments, and other residential customers) benefit from the availability and existence of universal service programs and assistance. It is a sound policy decision for all customers to share the costs of providing these programs to PPL's most vulnerable customers.

Q: Are you providing your opinion about these issues as an attorney in this proceeding?

A: No. Importantly, although I am an attorney, I am not serving in that capacity in this proceeding, and I am not providing a legal position related to universal service cost

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[240] Id.

[241] Diana Hernandez, Understanding 'energy insecurity' and why it matters to health, Social Science & Medicine, Volume 167, October 2016, available at: https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5114037/ (similar utility insecurity stress with energy). (last visited Dec. 5, 2025)

recovery, or the legal applicability of the Commission's Final CAP Policy Statement to the current proceeding. These legal aspects will be addressed through briefing. My testimony focuses on the policy reasons why cross-class recovery of low income assistance program costs is appropriate.

Q: If the Commission agrees to assign the costs of the universal service programs to all customers, how do you recommend that they do so.

A: I support a broad allocation of costs to all rate classes. Ultimately, these costs should be assigned to all rate classes either based on their respective distribution revenue requirements per the Company's cost of service study (COSS) filed in the current case or based on an energy usage allocator. CAUSE-PA witness Ben Havumaki lays out the cost impacts of both approaches in his testimony.[242] Based on this analysis, it is my policy recommendation that the Commission utilize PPL's distribution revenue allocators with a slight modification. The modification that I recommend is that it is appropriate in my view to directly assign some of the costs to LP-5 customers because of the significant impact that LP-5 customers have had on the cost of universal service programs – resulting in cost increases that have raised rates for all customer due to data center development. These costs should be directly assigned to LP-5 based on their projected impact on wholesale prices that affect CAP rates for CAP customers and other customers who pay for CAP. After this direct assignment, the allocation of costs would be based on the allocator percentages from PPL's COSS as provided in response to discovery.[243] Mr. Havumaki has attached the allocation as an exhibit to his testimony.[244]

[242] CAUSE-PA St. No. 2 at 24, Table 2.
[243] See PPL Response to CAUSE-PA VII-1, Attachment 1 (Schedule A), attached hereto at Appendix C.
[244] CAUSE-PA St. No. 2, Appendix D, Havumaki Exhibit D-1.

Q: Please explain.

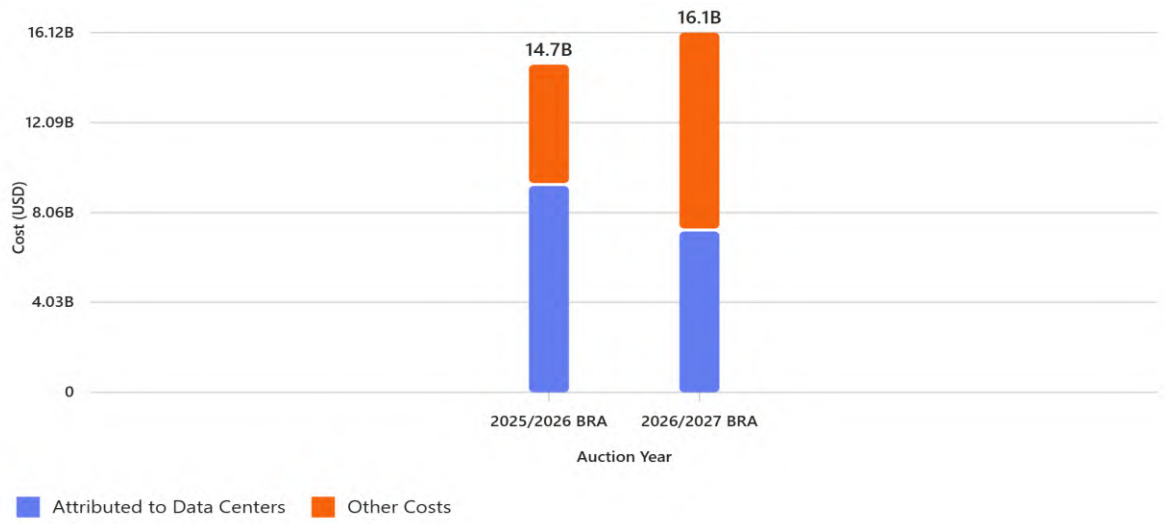
A: Large load additions fueled by data centers and other large load users are already driving higher costs for Pennsylvania consumers. It is widely recognized that the substantial increase in capacity prices, as well as transmission line build-out to serve hyperscale load in Pennsylvania and neighboring states, is driving higher consumer costs. In its analysis of the past two capacity auctions held at PJM – for the 2025/2026 delivery year and for the 2026/2027 delivery year – the PJM Market Monitor found that the total of these two auctions resulted in more than $30.8 billion in capacity payments to existing generators of which more than $16.6 million or 54% were the direct result of actual and projected data center load.[245] This is represented visually in the Table and Chart below, which show the same information in two different formats.

Table 21. Impact of Data Centers on Capacity Prices in last two PJM Base Residual Auctions

Impact of Data Centers on Capacity Prices			
	2025/2026 Base Residual Auction	2026/2027 Base Residual Auction	**Total**
Total	$14,687,047,358	$16,124,370,889	$30,811,418,247
Attributable to Data Centers	**$9,332,103,858**	**$7,271,197,971**	**$16,603,301,829**
Data Center % of Total	**64%**	**45%**	**54%**

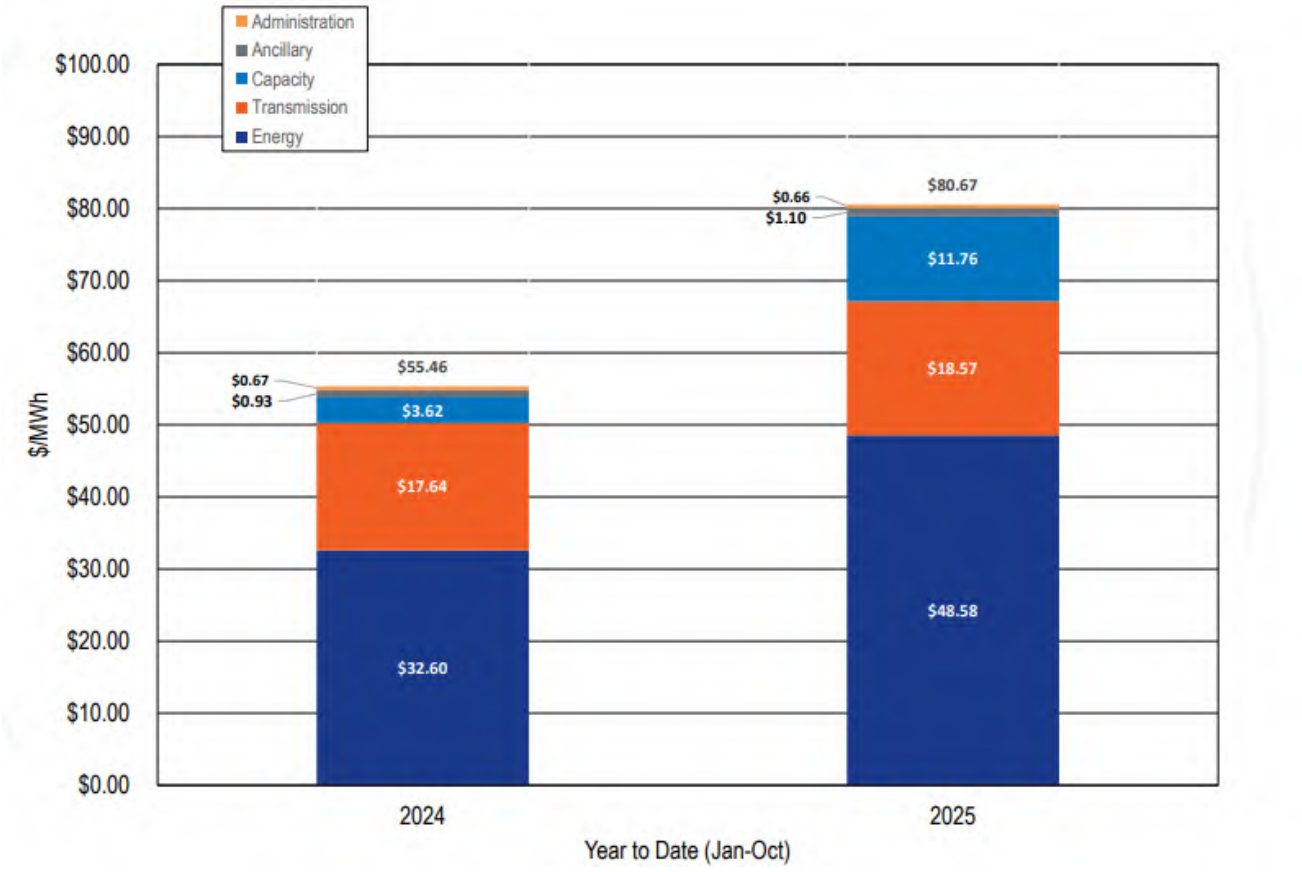
[245] See "Analysis of the 2025/2026 RPM Base Residual Auction - Part G Revised," (June 3, 2025), available at: https://www.monitoringanalytics.com/reports/Reports/2025/IMM_Analysis_of_the_20252026 (last visited Dec. 5, 2025) and "Analysis of the 2026/2027 RPM Base Residual Auction - Part A," ("Part A") (October 1, 2025), available at: https://www.monitoringanalytics.com/reports/Reports/2025/IMM_Analysis_of_the_20262027_RPM_Base_Residual_Auction_Part_A_20251001.pdf. (last visited Dec. 5, 2025)

Chart 2. Impact of Data Centers on Capacity Prices in last two PJM Base Residual Auctions



These high capacity payments were not felt in isolation as we are facing steep increase in the costs of transmission and energy costs as well as shown by the chart below prepared by PJM's Independent Market Monitor:

Chart 3: Total Wholesale Cost of Power ($/MWh)[246]



At the beginning of June 2025 and again in December 2025, these high wholesale prices drove a spike in default service prices across the state – including within PPL's service territory. In fact, for the average PPL customer on default service, the results of June 1, 2025, and December 1, 2025 PTC changes increased their average annual bill by more than $240 per year. This is because rates went up by more than 20% over these two periods, as reflected in the below Tables:

[246] See Monitoring Analytics, Market Monitor Report, to PJM Members Committee dated November 20, 2025 at 3. Available at: https://www.pjm.com/-/media/DotCom/committees-groups/committees/mc/2025/20251120/20251120-item-03---market-monitoring-report---presentation.pdf.

Table 22: Impact of Price to Compare Increase

PPL	PTC 12/1/2024	PTC 12/1/2025	Difference
	$0.10771	$0.12953	$0.02182
	Avg Monthly Bill Dec 2024	**Avg Monthly Bill Dec 2025**	**Difference Monthly**
918 kWh	$ 161.83	$ 181.86	$ 20.03
500 kWh	$ 93.67	$ 104.58	$ 10.91
2000 kWh	$ 329.17	$ 372.81	$ 43.64
	Avg Annual Bill Dec 2024	**Avg Annual Bill Dec 2025**	**Difference Annual**
918 kWh	$ 1,941.96	$ 2,182.33	$ 240.37
500 kWh	$ 1,124.04	$ 1,254.96	$ 130.92
2000 kWh	$ 3,950.04	$ 4,473.72	$ 523.68

Table 23: Price to Compare Increase

12/1/24 versus 12/1/25			
	As of Dec 2024	**As of Dec 2025**	**Percentage Increase**
	$ 0.1077	$ 0.1295	20.3%

The impact of this steep increases in default service rates is felt in two discrete ways: (1) directly by CAP customers because it erodes the effectiveness of their annual maximum CAP credits as discussed above, and (2) in the cost that is paid for under the USR based on the difference between what a CAP customer pays under their applicable percentage of income payment and the full tariff bill. Based on my assessment, the impact of this increase over the course of a year – at December 2025 rates – is $18.2 million annually in increased USR costs.

Table 24: Impact of PTC Increase on CAP Shortfall

	Annual Increase / CAP Household	Overall Annual Increase to Shortfall	Overall Monthly Increase to Shortfall
PPL			
918 kWh	**$ 240.37**	**$ 18,157,242.96**	**$ 1,513,103.58**
500 kWh	$ 130.92	$ 7,791,092.46	$ 649,257.71
2000 kWh	$ 523.68	$ 31,164,369.84	$ 2,597,030.82

I estimate that that large load growth across PJM has caused a price increase *of approximately* $10 million annually using the data provided by the PJM Independent Market Monitor as the allocating factor.[247]

Q: Considering your analysis, what is your recommendation?

A: I recommend that PPL assign the USR costs to <u>all</u> rate classes as follows. First, directly assign $10 million of USR rider costs annually to be collected from the LP-5 rate class and that this amount be adjusted at each rate case to account for the cost increases in energy, capacity, and transmission costs associated with data center load growth within PPL's service territory. This contribution should be a direct contribution billed monthly to all LP-5 rate class customers who are classified as Large Loads Additions by PPL. This is reflected in Havumaki Exhibit D-1 that is attached to Mr. Havumaki's testimony, and which reflects my proposed allocation of universal service costs to all ratepayers. After this direct assignment, the remainder of the costs should be assigned based on the allocators in PPL's ACOSS based on the kWh usage for each rate class projected as of the FPFTY.[248] Since these costs are flow-through rider costs, they will change each year

[247] As noted in Tabel 21, above, based on the Independent Market Monitor's analysis, but for data center load growth costs would have been 54% lower in the recent capacity auctions. The $9.8 million estimate in my testimony is 54% of the total CAP Program Shortfall increase ($18,157,242.96 x 54% = $9,804,911.20).

[248] PPL Electric Exhibit BR-1 at 15 (Revenue Allocation percentages).

based on the reconciliation that PPL does to ensure that only the actual direct costs are collected.

Q: If the Commission rejects broad allocation of universal service costs, do you have an alternative recommendation for allocation?

A: Yes, although I support broad allocation of costs because of the public purpose nature of these programs, the Commission's policy statement, and because all utility ratepayers benefit from the existence of these programs, if the Commission rejects this proposal then, at the very least, these costs should be assessed on the LP-5 rate class as its clear that this rate class – in particular the existing and projected large load additions from data centers – are causing significant rate harm to residential customers as a whole and low income customers in particular.

Q: What is the second universal service cost allocation issue that you wish to address?

A: In this case, PPL proposed to remove from rates the employee salary and wages associated with the operation of universal service programs and flow those costs through the universal service rider.[249] This change would affect the salaries and wages for 14 employees and would add $1.4 million costs annually to the USR costs that are directly assigned currently to universal service programs and allow for those costs to be collected on an as incurred basis rather than projected in rates. PPL reasons that this allows it to "better adapt and budget its internal staffing needs to USECP programs" and align these costs with all other universal service costs and would eliminate the regulatory lag associated with recovering these costs through base rates.[250]

[249] PPL St. No. 18 at 10.
[250] Id. at 12-13.

Q: Do you support this reallocation of costs from base rates to universal service rider?

A: No. I do not support this reallocation for several reasons. Fundamentally, these are costs that are being paid for in rates based on projections about staffing levels. PPL wants to bake in cost recovery by collecting it on a fully reconcilable basis which does not benefit consumers. Regulatory lag reflected in rates benefits consumers because these costs and projections must be reasonably foreseeable, certain, and prudent to be incurred. There is no reason to back costs out of rates other than to ensure and guarantee cost recovery for PPL. It does not improve service for customers and has the very real potential of increasing costs because, unlike costs embedded in rates, it guarantees recovery. In addition, these costs that are embedded in rates are currently paid for by all rate classes in proportion to their revenue allocation in PPL's cost of service study. At present, approximately 87% of these costs would be assigned to residential customers under the current allocation methodology, whereas, under PPL's proposal 100% of the costs would be assigned to residential customers through the USR.[251] These costs do not only benefit residential ratepayers as outlined above in my testimony regarding a more fair, equitable, and proper allocation of universal service costs. Furthermore, except for Act 129 costs, no other discrete costs for serving program costs are allocated directly to a rider. For example, PPL does not directly allocate costs to serve its LP-5 large load customer to the LP-5 rate class,[252] instead like it does for all other salaries and wage expenses it allocates those costs broadly to all rate classes. The same should occur with these costs. PPL

[251] PPL Response to CAUSE-PA V-11, attached hereto at Appendix C.
[252] PPL Response to CAUSE-PA V-12, attached hereto at Appendix C.

should not be permitted to directly allocate these costs to the USR and instead should continue to include them in base rates.

Q: If the Commission adopts your proposal to broadly allocate universal service costs to all ratepayers, does that change your position on this issue?

A: No. While that would resolve the equity concerns about socializing these wage and salary costs broadly, it does not address the concerns that I have about it being inappropriate overall to isolate wage and salary costs for certain programs and directly assign those costs through a rider because it guarantees recovery by the Company for a subset of costs that, historically, have never been guaranteed – instead requiring PPL to rely on operational efficiencies to maximize profits.

VII. PAYMENT ARRANGEMENT STANDARDS

Q: Please briefly summarize PPL's policies for issuing payment arrangements to residential customers.

A: Customers can establish a payment arrangement with PPL with a live agent, on the web, or through interactive voice response (IVR).[253] For customers with active service, PPL indicates that its payment arrangement lengths are dependent on income level, with the following income levels being tied to the following payment arrangement terms:

Table 25: PPL PAR Terms Based on FPL [254]

Income Level	Federal Poverty Guideline	Payment Arrangement Terms
1	0 – 149.9%	24 months
2	150% - 249.9%	18 months
3	250% - 300%	12 months
4	300% and above	6 months

[253] PPL Response to CAUSE-PA III-29, attached hereto at Appendix C.
[254] PPL Response to CAUSE-PA III-33, attached hereto at Appendix C.

PPL also provides payment arrangements for customers whose service has been terminated, which take into consideration prior defaulted arrangements and prior service terminations for nonpayment.[255]

Q: Do you have any concerns related to PPL's payment arrangement standards which you would like to address?

A: Yes. I am concerned that PPL's failure rate for its payment arrangements is significant and prohibits customers from reasonably addressing arrears accrued through unaffordable rates. Available data reveals that customers are not only struggling to complete PPL-issued payment arrangements, but they are also struggling to make payments for any length of time.

Table 26: PAR Failure[256]

July 2023 to October 2025	Began PAR	Failed to make any payment	Fewer than Twelve Payments	Subsequent Termination
0-150% FPL	204,447	121,587	158,923	26,031
150.1% - 250%	78,635	44,057	62,041	6,753
>250%	45,243	24,767	33,335	3,484
Totals Across FPLs	328,325	190,411	254,299	36,268

As the above Table shows, between July 2023 to October 2025, PPL reported a total of 328,325 as beginning payment arrangements of which:

- 58% (190,411) did not make any payment towards their payment arrangement.

[255] PPL Response to CAUSE-PA III-22, Attachment 1, attached hereto at Appendix C.
[256] PPL Response to CAUSE-PA III-31, Attachment 1, attached hereto at Appendix C.

- 77% of these customers (254,299) did not successfully complete their payment arrangement, making fewer than 12 payments towards the payment arrangement.
- 11% of these customers subsequently experienced service termination.

These significant rates of failure indicate that PPL's payment arrangements are not affordable or realistically designed to allow customers to meaningfully retire arrearages and remain connected.

I am also concerned that PPL has a significant number of confirmed low income customers who are enrolled in payment arrangements rather than on its CAP. The following number of identified low income customers were placed in a payment arrangement rather than being enrolled in CAP as of January for each of the past three years:[257]

- January 2023: 23,603
- January 2024: 28,295
- January 2025: 26,638

Importantly, low income customers who are placed on payment arrangements, rather than enrolling in PPL's CAP, continue to carry significant arrearage levels. As the following Table shows, total debt reported on low income (non-CAP) accounts which are enrolled in a payment arrangement makes up more than half of total residential payment arrangement debt:

[257] PPL Response to CAUSE-PA I-30, Attachment 1, attached hereto at Appendix C.

Table 27: Residential Debt on Payment Arrangements[258]

	All Residential PAR Customer Debt	Non-CAP CLI Customer Debt on PARs	Percent of Total Debt on PARs attributable to CLI Debt on PARs
January 2023	$32,415,017	$20,647,862	63.7%
January 2024	$42,495,708	$26,339,587	62.0%
January 2025	$29,226,674	$20,189,492	69.1%

As of January 2025, despite confirmed low income customers only comprising 19% of all residential customers,[259] the debt of low income, non-CAP customers in payment arrangements amounted to approximately 69% of total debt of all residential customers enrolled in payment arrangements during this period. These figures underscore that PPL's payment arrangements have had limited success in addressing debt accrued not only by low income customers but also residential customers as a whole.

Q: Are there any other concerns you would like to raise related to PPL's payment arrangement standards?

A: Yes. In addition to the concerns raised above, I am concerned that PPL does not provide appropriately flexible payment arrangements for its customers. Section 56.97 of the Commission's regulations require a public utility to exercise "good faith and fair judgement" when entering into payment arrangements, and to take into account various factors including the customer's ability to pay.[260] In addition, Section 56.285 of the Commission's regulations allow victims of domestic violence with PFAs or applicable other court orders to access more flexible payment arrangements.[261]

[258] PPL Response to CAUSE-PA I-30, Attachment 1, attached hereto at Appendix C.
[259] PPL Response to CAUSE-PA I-7, Attachment 1, attached hereto at Appendix C; PPL Response to CAUSE-PA I-9, Attachment 1, attached hereto at Appendix C. Shows that there were 243,437 CLI customers out of 1,290,343 residential customers.
[260] 52 Pa Code § 56.97.
[261] "An outstanding residential account with the utility may be amortized over a reasonable period of time. Factors to be taken into account include the size of the unpaid balance, the ability of the applicant to pay,

PPL indicates that it provides payment arrangements based on income level, determined by household income level and size.[262] It does not appear that PPL takes into consideration other important hardships faced by the customer which affect their ability to pay their bills, including whether the customer has submitted a Protection from Abuse Order or another court order establishing that they have experienced domestic violence – or who has submitted a medical certificate.[263] While counsel for CAUSE-PA will address the legal aspect of whether PPL's payment arrangements standards set forth in Commission regulations, I am concerned that PPL is failing to consider important factors which impact a customer's ability to pay towards payment arrangements, including whether the customers is a victim of domestic violence or has certain medical conditions in their homes. Failure to engage in this analysis may contribute towards customers entering into unaffordable payment arrangements, and ultimately defaulting on these arrangements when they are cannot keep up with payment obligations. PPL's failure to adequately evaluate customers' ability to pay these arrangements is particularly concerning given the large number of residential and low income customers who are unsuccessful in keeping up with their payment arrangements, which I have discussed above.

Additionally, I am concerned that PPL's process for issuing payment arrangements through its interactive voice response phone system (IVR) does provide appropriate and equitable payment arrangements to customers. As noted, customers can enter payment arrangements through PPL's IVR system. When customers seek to establish payment

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the payment history of the applicant and the length of time over which the bill accumulated." 52 Pa. Code § 56.285.

[262] PPL Response to CAUSE-PA III-22, attached hereto at Appendix C.

[263] Id.

arrangements through PPL's IVR system, PPL indicates prompts for the same information whether speaking with an agent or self-serving on the web: household income; number of household occupants; and prior payment arrangement status.[264]

Despite PPL indicating that its IVR process for PARs prompts for income information from customers, it is unclear the extent to which IVR system explains the details of PPL's CAP as an alternative to entering a potentially unaffordable payment arrangement. Even if PPL's systems do provide some baseline information for income-eligible customers about PPL's CAP, PPL's IVR system – by its nature – cannot engage in a discussion related to the benefits of CAP or answer customer questions related to CAP. It is imperative that reforms are made to ensure that PPL's customers who receive payment arrangement information through IVR systems are provided with adequate information about enrolling in CAP so that they can access more affordable rates and debt forgiveness offered through CAP. This issue is particularly important because of the high failure rate of PPL's payment arrangements.

Finally, as discussed, I am concerned about PPL's process for referring customers who request payment arrangements to PPL's CAP and other universal service programs. Without a policy in place to place a hold on customer's accounts while they apply for CAP, customers who are otherwise CAP eligible may forgo applying for CAP, and instead opt for a more detrimental payment arrangement, to stave off the immediate threat of termination.

[264] PPL Response to CAUSE-PA III-27, attached hereto at Appendix C.

Q: Do you have any recommendations to reform PPL's payment arrangement standards?

A: Yes. I recommend that PPL implement several reforms to help address the high failure rate of its payment arrangements.

First, PPL should be directed to undertake a revision of its policies and procedures related to payment arrangements to explicitly consider factors related to customers' ability to pay, including the factors set forth at Section 56.97, and whether a customer seeking a payment arrangements has certain vulnerabilities – as well as if they have experienced domestic violence or have medical conditions in their household. Customers should be provided with additional flexibility for payment arrangements based on an analysis of these factors. All customers should have the ability to enter a payment arrangement that they have a reasonable opportunity to complete. In turn, for low and moderate income customers, the priority should be to connect with and enroll in CAP or hardship fund assistance. PPL should no longer have payment arrangements that are merely formulaic application of household income to determine length of the arrangement. Instead, PPL should tailor payment arrangements to the circumstances of the household. Specifically, PPL should analyze the payment arrangements that it has issued that are successful and develop payment arrangement offerings that mirror the attributes of those arrangements – such as what percentage of a customer's overall budget bill in addition to that bill has promoted successful completing of a payment arrangement at various income tranches. Based on this information, PPL should develop new guidelines for payment arrangements that it offers. Specifically, the needs of victims of domestic violence and those with medical certificates should be given additional time above and beyond these guidelines.

Second, I also recommend that PPL revise its policies and procedures for issuing payment arrangements through IVR systems to customers who provide income information indicating low income status. As discussed above, it is imperative that these customers are provided with robust information about the benefits of enrolling in CAP and/or hardship fund grants before they enter potentially unaffordable payment arrangements. If a customer indicates that they are low income through IVR prompts, the customer should be transferred to a customer service representative or directed to the ability to apply for CAP and hardship funds telephonically. This customer service representative can and should subsequently discuss the benefits of CAP enrollment and should assist the customer to enroll in the Program if they are interested.

Finally, as discussed, I recommend that PPL revise its policies and procedures so that a hold is placed on customers' accounts when they have a pending CAP application. Without implementing this hold, a customer may not have the opportunity to enroll in CAP – and may instead chose to enter an unaffordable payment arrangement – if they are facing termination of service.

VIII. MEDICAL CERTIFICATES

Q: Please briefly describe PPL's policies for accepting medical certificates.

A: PPL accepts a written medical certificate signed by "a licensed physician, nurse practitioner, or physician assistant" to stop termination on a delinquent account for up to 30 days.[265] It appears that customers are assess for medical certificate protections through both live PPL agents, and through PPL's IVR systems. [266]

[265] PPL Response to CAUSE-PA III-18, Attachment 4. PPL Response to CAUSE-PA III-19, attached hereto at Appendix C.
[266] PPL Response to CAUSE-PA III-20, attached hereto at Appendix C.

PPL indicates that customers can renew medical certificates twice, but may additionally renew medical certificates if either (1) the customer can reached a zero overdue balance since the submission of a prior medical certificate; or (2) the customer has paid their 30-day bill each month since the original medical certificate was presented.[267] For customers who have experienced service termination, such service would be restored within 24 hours of the receipt of a medical certificate.[268]

PPL has confirmed through discovery in this matter that it will continue to follow the Commission's regulations for (1) not terminating or (2) restoring services to customers who provide a signed medical certificate.[269]

Q: Do you have any concerns about PPL's policies for accepting medical certificates?

A: Yes. I am concerned that (1) PPL's call scripting fails to accurately and adequately inform customers about payment requirements with active medical certificates; (2) PPL's process for customers to submit medical certificate forms is improperly restrictive; and (3) PPL's bills for customers on active medical certificates do not properly inform these customers about payment obligations while during an active medical certificate. In addition to these concerns, I have also outlined above that PPL is failing to provide appropriately flexible payment arrangements for customers with medical certificates. I will address each of these concerns in turn.

First, I am concerned that PPL's scripting is not properly informing customers about payment obligations under medical certificates. Scripting provided by PPL in response to

[267] PPL Response to CAUSE-PA III-19, attached hereto at Appendix C.
[268] PPL Response to CAUSE-PA III-18, Attachment 5, attached hereto at Appendix C.
[269] PPL Response to CAUSE-PA VII-10, attached hereto at Appendix C.

discovery indicates that customers are being informed that "State regulations limit the number of medical certification renewals. To keep your service on and eliminate the risk of a declined medical certification in the future, let's review payment options to help you pay your balance."[270] This fails to capture regulatory protections which permit renewal of medical certificates past two if customers are able to keep up with their current charges,[271] and contradicts PPL's stated policies which allow for these additional renewals.

I am similarly concerned that PPL's call scripting acts as an unnecessary barrier to customers obtaining medical certificates. PPL's stated procedures indicate that, to receive a medical certificate, a customer must direct their medical provider to contact PPL to obtain a medical certificate form, or the medical provider may send a written correspondence on letterhead containing required elements to PPL.[272] As a threshold matter, I disagree with PPL requiring medical providers to contact PPL to get a copy of PPL's medical certificate form, rather than providing this form directly to customers to provide to their medical providers for completion. Creating this extra step is unnecessary and may prevent customers from successfully obtaining a medical certificate, particularly if they are seeking medical certificates to pause a termination that may occur after expiration of the 3-day hold placed on accounts by PPL.

Despite accepting a medical certificate on a doctor's letterhead, as opposed to its own form, I am also concerned that PPL's representatives are not properly informing customers that their medical providers can submit a letter with the requisite information to obtain medical certificate protections. Call scripting provided by PPL indicates that PPL

[270] PPL Response to CAUSE-PA III-18, Attachment 4, p. 3, attached hereto at Appendix C.
[271] 52 Pa. Code § 56.114.
[272] PPL Response to CAUSE-PA III-18, Attachment 4, p. 1-2, attached hereto at Appendix C.

is prompting their CSRs to simply direct customers that: “To obtain a medical certificate, your doctor, nurse practitioner, or physician's assistant would need to contact us.”[273] PPL’s current process ignores the reality that medical professionals do not routinely have the time or staff to make these outbound calls to request a medical certificate form. In my professional experience working with thousands of low income clients over the years they often face significant barriers to getting a medical certificate from a medical professional due to lack of access to a primary care provider, the inability to get an appointment, the unwillingness of large hospital systems to issue medical certificates, lack of transportation or child care to facilitate obtaining a medical certificate, and an array of other obstacles. Requiring already overtaxed systems to call PPL for a medical certificate form places unnecessary and unreasonable barriers for customers to exercise their rights to obtain a temporary pause on service termination.

Second, customers who can obtain medical certificates are not being provided with sufficient information about their payment obligations while their medical certificates are active. An examination of an example of a residential bill for a customer with an active medical certificate reveals that PPL is informs customers with active medical certificates about the total amount due for the account, inclusive of past due balances.[274] PPL’s bills therefore fail to clearly explain to customers the amount they would need to pay to continue to be eligible to renew their medical certificates if they have already exhausted two renewals. I note that the Commission has provided clear guidance that a customer’s obligations to pay on current undisputed bills to continue renewing their medical certificate renewals does not include underlying arrears:

[273] PPL Response to CAUSE-PA III-18, Attachment 4, p. 3, attached hereto at Appendix C.
[274] PPL Response to CAUSE-PA III-17, Attachment 5, p. 2, attached hereto at Appendix C.

> "[I]f the customer is paying their current bills as required by [section 56.116], the outstanding balance will not be increasing, meaning that the customer's and the utility's problems with the account balance will not be aggravated. We expect that once the medical certificate expires, the utility would address the outstanding balance with the customer. We also point to the petition process at § 56.118 that a utility may use to possibly void a medical certificate that a utility believes is being used to avoid the payment of the account balance."[275]

Q: Do you have any recommendations to address these medical certificate issues you have identified above?

A: Yes. As discussed, PPL's call scripting fails to correctly inform customers that they may renew medical certificates past two instances if they are able to keep up with their current charges. This is inaccurate based on both the Commission's regulations and PPL's stated policies which allow for additional medical certificate renewals. To correct these errors, PPL should be required to undertake a review of its call scripting and training materials for its customer service representatives and revise these documents so that PPL's representatives are correctly informing customers that they may continue to renew their medical certificates past two renewals if they are able to pay their current charges.

I also recommend that customers seeking medical certificates should be provided with a medical certificate form by PPL or instructed how to download the form from PPL or the Commission's website, rather than the customer's medical provider having to reach out to obtain this form. This recommendation will help to eliminate an unnecessary barrier which may stand in the way of customers obtaining medical certificates. I further recommend that PPL be required to include a link on its website to the Commission's

[275] Chapter 14 Implementation, Final Order, Docket No. M-2014-2448824, at 15 (order entered July 9, 2015), citing Rulemaking to Amend the Provisions of 52 Pa. Code, Chapter 56 to Comply with the Provisions of 66 Pa. C.S. Chapter 14, Revised Final Order, Docket No. L-00060182, at 149 Attachment One (order entered June 13, 2011).

standard medical certificate form, which should be accepted by PPL as an appropriate vehicle for obtaining medical certificates.

I further recommend that PPL be required to revise its call scripting so that customers are properly informed that they can obtain medical certificates through either a medical certificate form, or through a letter which contains the required elements for medical certificates.

Finally, I recommend that PPL be directed to amend its monthly bill provided to customers with active medical certificates to clearly indicate that, to be eligible for medical certificate renewals past two, the customer must pay their current charges, and the amount of those current charges. To help ensure that this information is being communicated to customers in a clear and accurate manner, I recommend that PPL present a draft of these revisions to its USAC for feedback, and incorporate suggestions provided by the Committee related to the same.

I recommend that these important reforms to PPL's medical certificate policies and procedures be finalized upon 120 days of the implementation of rates in this proceeding.

IX. THIRD-PARTY PAYMENT FEES

Q: Please describe PPL's proposal to eliminate fees for bill payment by its customers.

A: PPL proposes to include in base rates the cost of payment transactions fees in base rates for customers who make payment by credit and debit cards, as well as electronic payment methods such as Venmo and Paypal.[276] PPL clarified in response to

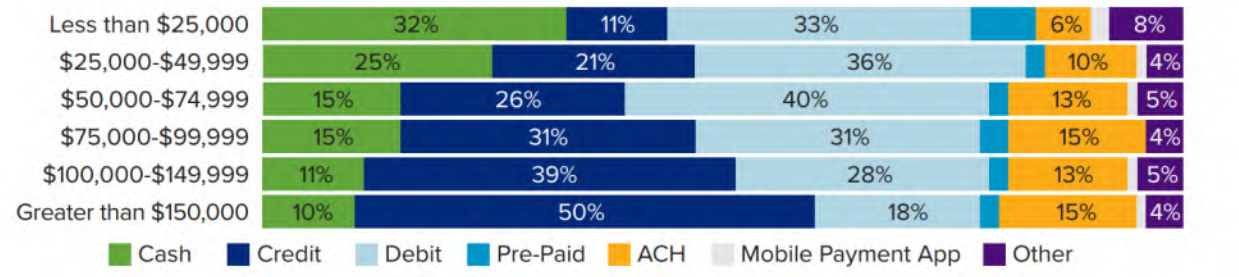
[276] PPL St. 18 at 7.

discovery that it is also proposing to eliminate the fees for customers who pay in cash via either Western Union or via bill payment centers that use Fiserv.[277]

Q: Do you support this proposal?

A: Yes. As noted by PPL, the burden of these fees falls heavily on low income households who paid more than $2.1 million in fees to pay their bills from November 2023 and October 2024.[278] This data is compelling and consistent with national data from the Federal Reserve that shows that low income households are far less likely to use ACH transfers than households at higher income levels. Based on data from the Federal Reserve, lower income households use cash and debit cards far more often than other payment types – together these two payment types comprise 65% of the payment instrument used for households with income less than $25,000.

Table 28: Share of payment methods by household income.[279]



In conducting its study, the Federal Reserve found that approximately 20% of the share of households earning less than $25,000 per year are reported to be unbanked.[280] These unbanked households are thus reliant on payment methods other than check or ACH and that have historically required a fee. Reducing the burden on these households by

[277] PPL Response to CAUSE-PA V-6, attached hereto at Appendix C.
[278] PPL St. No. 18 at 8-9.
[279] The Federal Reserve Financial Services, 2024 Findings from the Diary of Consumer Payment Choice at 10, Figure 8, available at: https://www.frbservices.org/news/research/2024-findings-from-the-diary-of-consumer-payment-choice. (last visited December 2, 2025)
[280] Id.

allowing them to pay their bills without payment of a fee will ensure that these households who are already economically stretched will have more money available to pay their utility bills and other essentials. Thus, I support PPL's proposal to cover these fees in base rates.

Q: Do you have a recommendation of the amount of fees that should be allowed to be recovered in rates?

A: No. I do not have a recommendation but submit that the Commission should ensure that the amount allowed to be included in rates is a reasonable projection of the costs that will be incurred during the FPFTY.

X. ECONOMIC DEVELOPMENT (OPPORTUNITY PA. PROGRAM)

Q: Please explain PPL's proposed Opportunity Pennsylvania Program (OPP).

A: PPL proposes a new ratepayer funded program that would provide direct reimbursement to local governments and nonprofit economic development organizations to support site studies, due diligence, and infrastructure improvements grants for future economic development.[281] In addition, PPL proposes to fund expert consultants or grant writers to prepare and submit competitive applications for state and federal economic development initiatives.[282] PPL specifically seeks $400,000 annually in rates for this program. Of this amount, PPL seeks to allocate $274,677 specifically to residential customers.[283]

[281] PPL St. No. 21 at 6.
[282] Id.
[283] PPL Response to EJA III-34, attached hereto at Appendix C.

Q: Do you support the OPP initiative being paid for with ratepayer funds?

A: No. I take no position about whether the proposed OPP is a good program or would be useful to the communities that PPL targets. I have no reason to think that it would not be, but this is not a program that should be funded by ratepayers' dollars. If PPL wishes to operate this program and provide grant funding to communities, it can do so with shareholder dollars or retained earnings. Other than aspirational platitudes, PPL has made no showing that the funding will result in real or tangible benefit to its ratepayers. These costs are not required by law and are not reasonable, prudent or in furtherance of the provision of public utility service. They should not be paid for in rates by ratepayers.

XI. OTHER TARIFF ISSUES

Q: What will you discuss in this section of your testimony?

A: I discuss various revisions to its tariff that PPL proposes which either directly or indirectly impact the rates or quality of service of low income customers. The issues addressed in this section concern issues with PPL's tariff that I have not addressed in relation to the other issues in my testimony.

First, I discuss PPL's proposed changes to its definitions including its proposal redefine the definition of "maximum registered peak load" to account not only for peak demand, but also peak export for certain net metered no load customers.[284] I also discuss some rider related changes that I propose for net metering customers.

Second, I discuss PPL's proposed definition of the term "tenants" is unreasonably narrow and excludes tenants of single family homes as well as those with a tenure of occupancy less than one years.

[284] PPL St. No. 15 at 4.

Third, I discuss PPL's proposed changes to Rule 5 – Use of Service and its proposed submetering proposals.

Fourth, I discuss PPL's proposed Limitation of Liability provisions and the need to revise these proposals to more equitably account for customers who are experiencing service disruptions.

Fifth, I discuss necessary reforms to PPL's reconnection fees so that low income customers can waive these fees.

Sixth, I will discuss PPL's proposed security deposit policy for confirmed low income customers, as well as its section on the limitation of liability.

Finally, I will discuss PPL's Rule 9 related to billing and payment and the need to accommodate time for mail to arrive before determining when bill is considered received by a customer.

A. Net Metering

Q: Please explain the changes that PPL proposes related to its definition of "maximum registered peak load" in its tariff.

A: PPL proposes to make this definition bi-directional. Under its current tariff, PPL's definition only accounts to the registered peak demand by net metered, non-residential customers. It proposes to change its definition to account for both demand (the amount taken from the system for interconnected customers) and supply or export (the amount provided or sold to the system by these same customers). That is, PPL is proposing to define the term "maximum registered peak load" as "a customer's net demand contribution impact to the Company's default service procurement activity, as determined

upon the net power flow from or into the Company's distribution system."[285] PPL says that it is making this proposed change now because it is projecting a substantial increase in the number of net metered customer generators "who do not have independent load to offset their electric usage."[286] According to PPL, these customers operate on the distribution system for the primary purpose of operating a generation system to sell electricity back to the distribution system under the operable net metering rules. These rules allow them to bank their sales and produce significant excess generation that is paid out at the applicable price to compare – which under current rules is at GSC-1 rates. PPL states that the current system – which does not account for sales back to PPL for the definition of maximum registered peak load – "fails to reflect the stress that the behind-the-meter generation puts on PPL Electric's distribution system and results in non-net metering Small C&I default service customers"[287] paying significant sums to annually cash out what are effectively merchant generators. According to PPL, as of March 31, 2025, the annual net metering cash-out for the Small C&I customer class is $11 million; however, based on the number of projected interconnection requests, that amount could be as high as $300 million by 2029.[288]

Q: What would be the impact of PPL's proposed change?

A: If PPL's proposed change is approved, customers currently receiving service and net metering compensation at the GSC-1 rate schedule will be reclassified as GSC-2 customers and their excess generation will be paid based on the default service pricing for that class, which is significantly lower than the default service pricing for the GSC-1

[285] Id. at 5:16-18.
[286] Id. at 5:28-6:1.
[287] PPL St. No. 15 at 6:10-12.
[288] Id. at 7:3-7

class as GSC-2 is calculated based on real time pricing of the customer class.[289] According to PPL, no other aspect of the rate charged or credited to customers other than the GSC rate will be affected.[290]

Q: Do you support PPL's proposed change?

A: Yes. Many affordable multifamily housing providers that provide subsidized housing to low income households take rates at the small commercial class and are directly impacted by paying out excess compensation to merchant generators at rates that are artificially high because of the current classification. Furthermore, I am concerned that as the rate paid for excess compensation under the current system increases, there will be significant pressure to spread that costs to residential rate classes because of the upward pressure on default service rates for small commercial customers.

Finally, as a matter of public policy, it is my view that the current net metering rules did not envision a situation whereby a net metered customer would have no load or *de minimis* native load and would exist for the sole business purpose of selling energy back to the distribution system at the price to compare. The rules that allow for the sale of excess generation were meant to complement the rules that allow net metered customers to offset their own usage by that system; they were not meant as an end around interconnection at the wholesale level.

[289] Id. at 7.
[290] PPL Response to JSA III-10, attached hereto at Appendix C.

Q: Do you have other tariff-related issues to address for net metered customers?

A: Yes. Under PPL's current and proposed tariff, all net metered customers are able to avoid paying universal service costs for their credited monthly generation which offsets their usage.[291] This is because PPL's net metering rider includes all riders in the full retail rate credited to these customers and only requires these customers to pay the monthly fixed customer charge.[292] In my view, it is not equitable for net metered customers to avoid paying the public purpose costs associated with the universal service rider or the costs associated with Act 129 compliance. Thus, I propose that at the effective date new rates in this case, the net metering rider used to calculate the amount of net metered compensation credited to net-metered customers be *exclusive of* the USR and ACR riders such that customers would still be responsible for these riders based on their volumetric usage notwithstanding their generation. To make this change, I propose the following language be modified in PPL's proposed tariff, on page 21B of PPL's proposed original tariff 202 (my proposed additions are in **red bold and underline**):

> A customer enrolled in net metering under this Rider will be billed under the following terms and conditions.
>
> Customer-Generator Supplies More Electricity than Delivered by the Company.
>
> 1.
>
> . . .
>
> The customer-generator is responsible for the customer charge, demand charge and other applicable charges, **including payment of the Riders USR and ACR-4 at rates that they otherwise would have paid in the absence of net-metering,** under the applicable Rate Schedule.

[291] PPL Response to CAUSE-PA X-17, attached hereto at Appendix C.
[292] See PPL Electric Exhibit GEO-1 at 55, Proposed Electric Pa. P.U.C. No. 202, Original Page No. 21B.

> Company Delivers More Electricity than Supplied by Customer-Generator.
>
> 2.
>
> . . .
>
> The customer-generator is responsible for the customer charge, demand charge and other applicable charges **including payment of the Riders USR and ACR-4 at rates that they otherwise would have paid in the absence of net-metering,** under the applicable Rate Schedule.

This change would continue to compensate net-metering customers at the full retail rate consistent with applicable law while giving credence to the provisions of the public utility code that require that Universal Service costs to be assessed on a *non-bypassable* basis[293] and that Act 129 costs to be recovered on a full and reconcilable basis from customers.[294]

B. Tenants

Q: Please briefly summarize PPL's definition and treatment of tenants contained in its proposed tariff.

A: PPL's proposed tariff provides for a new definition of "tenant":

> [An] occupant of a multi-tenancy commercial building or parcel where it is expected that tenure shall be for a year or more. For the purpose of this rule, the term multi-tenancy commercial building shall include any structure which contains or houses 3 or more separate and distinct residential or commercial units.[295]

In turn, Rule 5.E. of PPL's proposed tariff provides that, for service locations connected after May 21, 1980, tenants must be metered and billed individually by PPL except where PPL has permitted certain master metering with resale, as set forth in proposed Rule 5(E)(2). [296]

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[293] 66 Pa. C.S. § 2802(17).
[294] 66 Pa. C.S. § 2806.1(k).
[295] PPL Electric Exhibit GEO-1 at Page 14 of 662.
[296] Id. at Page 32 of 662.

Q: Do you have any concerns about PPL's proposed definition of tenant, as you have outlined above?

A: Yes. I am concerned that PPL's definition of tenants is inappropriately narrow and may limit the ability of residential tenants in various types of housing types and metering configurations to exercise their statutory and regulatory rights and protections.[297]

PPL proposes revising its tariff so that the definition of tenants includes only those occupants of multi-tenancy commercial buildings or parcels where it is expected that the tenant will remain for a year or more. This definition fails to capture the wide swath of tenants who receive electric service from PPL, including those tenants who do not live in multitenancy commercial buildings with three or more separate residential/ commercial units. Tenants with short-term leases that are less than a year, or who cannot affirmatively show that they plan to maintain their tenancy for a year or more, will also be excluded from this definition.

Tying this definition of tenancy to Rule 5.E. means, as a practical matter, that if a tenant does not meet the narrow definition currently proposed, they will fall outside the bounds of Rule 5.E. This makes it wholly unclear whether and to what extent these individuals must be metered and billed individually by PPL, as set forth in Rule 5.E. The proposed limitations of PPL's definition of tenancy may also limit the ability of many tenants to access other programs and protections offered by PPL. For example, under this proposed definition, tenants who do not live in narrowly prescribed multitenancy housing, or who cannot show that their tenancy will be for a year or longer, may be unable

[297] See generally 66 Pa. C.S. Ch 15, subch. B; 52 Pa. Code Ch 56.

to access LIURP services, even if they are a PPL customer and have landlord consent to such services.

Q: Do you recommend that PPL revise its definition of "tenant" contained in their proposed tariff?

A: Yes. I recommend that PPL be required to amend its proposed definition of "tenant" to more broadly capture tenants who receive PPL services. I specifically recommend that PPL adhere its definition to the relevant portions of the definition of "tenant" contained in the Section 1521 of the Public Utility Code:

> **"Tenant."** Any person who is contractually obligated to make rental payments to a landlord or property owner pursuant to a rental arrangement, including, but not limited to, an oral or written lease with the landlord or property owner for a dwelling unit in a residential building or mobile home park.

This definition of "tenant" borrows relevant language from the Public Utility Code, which creates an inclusive definition that more appropriately captures the full array of tenants who may be receiving PPL services, rather than narrowing this definition to only those customers who live in specific housing, or who can show lease terms which are a year or longer.

C. Submetering

Q: Please explain the changes that PPL proposes related to submetering.

A: In its proposed changes to Rule 5, PPL is proposing various changes to the way it will allow the redistribution of its service from a master-meter to non-utility owned sub-meters. Specifically, it proposes to allow submetering where it "is neither feasible nor practical from a financial, technical, engineering, and/or any other valid reason. If the Company approves an exception to this Rule, the master meter must be designed so that it will not achieve a notable reduction in consumption of electricity by tenants in the

building than if the tenant units had individual electric meters within the building with efficient heat controls."[298] PPL also proposes two new conditions when and where it will allow submetering to occur: (1) where the master metered customer is part of subsidized or public housing, an assisted living or rehabilitation facility, or student housing, and/or (2) if the Company determines that it is not beneficial for the Company to individually meter tenants.[299]

Q: Do you have concerns about this tariff language?

A: Yes. First, my general concern with submetering is rooted in situations where submetering facilitates the resale of electric service to tenants. This causes a whole host of potentially negative consequences, including but not limited to:

- The inability of submetered tenants – particularly those who reside in public or subsidized housing – from accessing assistance through CAP, LIURP, or Operation Help;
- The difficulty of enforcing Section 1313 of the Public Utility Code[300] and the risk of sub-metered tenants paying more than they otherwise would have paid had they been individually metered by PPL – or if the building remained master metered without submetering;
- Sub-metered units facing termination of their service without required or sufficient notice, during the winter months, or when a member of the household has a medical condition that would be aggravated by termination of service;
- The bundling of multiple utility services on one bill thus obscuring transparency of the charges and the possible bundling of other goods and services; and
- The imposition of other harsh consequences on submetered tenants as a consequence for non-payment, including eviction or the loss of housing.

Second, I am concerned that PPL's tariff restricts submetering to situations where the master metered units are designed to use the same amount of electricity or more than if the units were individually metered by the Company. This would seem to run counter to

[298] See PPL Electric Exhibit GEO-1 at 32, Proposed Electric Pa. P.U.C. No. 202, Original Page No. 10.
[299] See PPL Electric Exhibit GEO-1 at 33, Proposed Electric Pa. P.U.C. No. 202, Original Page No. 10A.
[300] 66 Pa. C.S. § 1313.

the desired purpose of submetering from the perspective of the customer which is likely to facilitate engagement in more targeted and directed energy efficiency and conservation designed to reduce electricity overall in the building.

Q: Do you have proposed revisions to Rule 5(E)?

A: Yes, I propose the following revisions to Rule 5(E). My changes are noted in red.

E. REDISTRIBUTION OF SERVICE

(1) At the service locations covered hereunder connected after May 21, 1980, each tenant shall be served, metered and billed individually by the Company under the appropriate rate schedule except where the Company has permitted master metering with resale in accordance with the provision of Tariff Rule 5(E)(2). Upon application to the Company, any owner (or their duly authorized representative) of a new multi-tenancy commercial building may seek an exception to Tariff Rule 5(E) by demonstrating that the installation of individual electric meters at each separate unit within the building is neither feasible nor practical from a financial, technical, engineering, and/or any other valid reason. If the Company approves an exception to this Rule, the master meter must be designed so that it will not ~~achieve any notable reduction in the consumption of electricity by the tenants in the building than if the tenant units had individual electric meters within the building with efficient heat controls.~~ result in a notable increase in consumption but is designed to allow the master metered customer to either maintain or reduce consumption.

(2) Company, at its discretion, may permit submetering for both existing and new service locations when the conditions are present:

(a) It is impractical for the Company to separately bill each tenant;
(b) Each tenant has control of the majority of their electric energy use;
(c) Customer is part of a US-HUD funded Housing, Assisted Living, Nursing Home Care Rehabilitation facilities, Student Housing - higher education; Federal/State/County/City/Municipal/Public Housing; and/or
(d) At the Company's discretion, it is not beneficial for the Company to meter individual tenants.

Effective July 1, 2026, any locations that are permitted to submeter pursuant to Rule 5(E)(1) or (2) shall not be permitted to resell their energy or re-bill residential tenants for submetered service.

These changes would help to ensure that submetering where permitted promotes energy conservation, does not sever consumer protections accessible directly to customers, and creates a benefit for customers without adding the unnecessary complexity and inherent danger of permitting third party entities to re-bill for service.

Q: Do you have any other submetering issues that you wish to address?

A: Yes. In response to discovery, PPL indicated that it would fully comply with the provisions of DSLPA and would allow tenants "the option to pay the most recent sub-metered bill to maintain service."[301] PPL further indicated that it would rely on the landlord or tenant to provide the amount of that bill that would be paid to maintain service to the building under DSLPA, and that in the event that the tenant paid this amount that service would remain on to the entire building.[302] I support this approach, but in order to be actionable and enforceable by a tenant PPL must include and clarify this in its tariff. Furthermore, to ensure that households who are submetered (whether rebilled or not) can take advantage of this commitment, I propose that PPL make the following addition to Rule 5(E):

> (4) Tenants who are served by a master meter retain all rights under 66 Pa. C.S. § 1521 et seq., the Discontinuance of Service to Leased Premises Act regardless of whether the Landlord Ratepayer has sub-metered the location pursuant to the terms of this tariff. For Tenants who have sub-metered service, the amount that the Tenant will be required to pay to maintain service to the entire premises will be based on the Tenant's sub-metered usage for the 30 days prior to the notice required by law.

Finally, I recommend that sub-metered tenants who are income eligible should be eligible to receive an Operation HELP or Good Neighbor Fund grant from PPL. While I understand

[301] PPL Response to CAUSE-PA V-1, attached hereto at Appendix C.
[302] PPL Response to CAUSE-PA IX-11, attached hereto at Appendix C.

the constraints that would not allow these tenants to take full advantage of CAP, since PPL is permitting master-metered customers to sub-meter and rebill distribution service, these tenants should have access to the emergency grant assistance program offered by the utility. Thus, I recommend that PPL clarify in its tariff and its USECP that sub-metered customers are able to access Operation HELP and Good Neighbor Fund grants under the same terms as if they were otherwise customers of PPL.

D. Security Deposits

Q: Do you have any concerns related to PPL's imposition of security deposits on its residential customers?

A: Yes. I am concerned that PPL's proposed tariff prescribes narrow requirements for waiving security deposits for low income customers, which are out of line with Commission guidance and prevent customers from accessing this protection.

The Commission permits – but does not require – a jurisdictional utility to charge a security deposit in certain situations. If a utility opts to impose a security deposit, is prohibited from assessing such a deposit if an applicant is income eligible for a customer assistance program.[303] The legal aspects of this issue will be addressed by Counsel through briefing, but as a matter of policy, the Commission has issued explicit guidance that a low income household does not need to enroll in CAP, or another universal service program, for the prohibition on security deposits to apply.[304] In its Attachment A to its Chapter 56 Rulemaking Order, the Commission explained that the prohibition on

[303] 52 Pa. Code § 56.32(e).
[304] Rulemaking to Amend the Provisions of 52 Pa. Code, Chapter 56 to Comply with the Amended Provisions of 66 Pa. C.S. Ch. 14, L-2015-2508421, Final Rulemaking Order, Attachment One at 48 (Feb. 28, 2019).

collecting security deposits from low income customers is "referring to eligibility based upon the customer's household income – *not on other miscellaneous eligibility criteria that can vary by utility*."[305] The Commission also requires both verbal notice of the exemption to be provided to applicants and customers *at the time the security deposit is assessed*, as well as instructions for how the applicant or customer can verify income.[306]

PPL indicates that it will not assesses a security deposit for an applicant with income at or below 250% FPL.[307] Pursuant to Rule 9 of PPL's proposed electric tariff, PPL will waive the security deposit for low income applicants if an CAP agency verifies the applicant's household income.[308] Thus, if an applicant or customer provides PPL with information indicating low income status through other means, including through PPL's customer service representatives, they would not be eligible for this protection unless they affirmatively verify their incomes through an CAP agency. Similarly, PPL indicates that it will provide a security deposit refund only where the customer has been verified to be low income either by a partner agency or identified as a LIHEAP recipient through an internal report.[309]

Q: Do you have any recommendations to reform PPL's policies for assessing security deposits against low income customers?

A: Yes. I recommend that PPL be directed to amend its electric tariff so that no security deposits may be imposed in any circumstances where PPL receives information that a customer or applicant for service has a household indicating low income status.

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[305] Rulemaking to Amend the Provisions of 52 Pa. Code, Chapter 56 to Comply with the Amended Provisions of 66 Pa. C.S. Ch. 14, L-2015-2508421, Final Rulemaking Order, Attachment One at 48 (Feb. 28, 2019).
[306] Id.; see also 52 Pa. Code §§ 56.36, 56.286.
[307] PPL Response to CAUSE-PA III-24, attached hereto at Appendix C.
[308] PPL Electric Exhibit GEO-1 Page 42 of 662.
[309] PPL Response to CAUSE-PA III-11, attached hereto at Appendix C.

PPL is not required to assess these deposits, but is permitted to do so, and thus I recommend that PPL adopt a more permissive approach than requiring income verification and instead it allows customers to attest to their income to a PPL representative or through a CAP agency to receive this protection without the need for additional income verification.

Q: Do you have any other concerns about PPL's security deposit policies?

A: Yes. In addition to the concerns identified above, I am also concerned that PPL's policy for refunding security deposits to customers who are confirmed to be low income is not in line with Commission policy. If a customer is not in arrears and their bill is not yet due, it appears that PPL provides the customer with the option of applying the refund to their current bill or obtaining a refund of the amount.[310] However, PPL does not appear to provide customers with the option of a refund if they have a past due balances – in which case the refund is applied to the current bill.[311] In addition, PPL directs that (1) if the customer has a payment arrangement, they should not be provided a refund until the balance is clear; and (2) if a customer is in arrears without a payment arrangement, the security deposit amount should be applied to the customer's account balance.[312] If PPL provides a customer with a bill credit for a security deposit because the customer enrolls in CAP, PPL credits this amount to the customers' account balance existing prior to CAP enrollment.[313]

I disagree with PPL's method of "refunding" security deposits to its customers. Section 56.32(e) of the Commission's regulations prohibit utilities from collecting cash

[310] PPL Response to CAUSE-PA X-15, Attachment 1, attached hereto at Appendix C.
[311] Id.
[312] Id.
[313] PPL Response to CAUSE-PA X-14, attached hereto at Appendix C.

deposits if a customer or applicant is confirmed to income eligible for CAP.[314] Once it is determined that the customer is low income, any previously collected security deposit should be returned to the customer and should only be applied to the customer's account if the customer explicitly requests this method of refund. I am particularly concerned that PPL appears to be applying security deposits to CAP customers preprogram debt that should otherwise be frozen and eligible for forgiveness – instead of returning the amount to the CAP customer or applying the credit to the customer's asked-to-pay amount.

Low income customers struggle to afford basic necessities and must often make the untenable choice between paying for utility service and these other necessities. Return of an inappropriately assessed security deposit can make the difference of a low income family being able to afford food, water, rent, and medicine that month. The Commission's regulations acknowledge these struggles by prohibiting utilities from collecting security deposits from households determined to be income eligible for CAP. It is critical that low income households can direct how a previously paid security deposit is refunded.

Q: Do you have any recommendations to improve PPL's policies for returning security deposits to customers who are found to be income eligible for CAP?

A: Yes. If a customer is confirmed to be income eligible for CAP and they have previously been assessed a security deposit, customers should be provided with the option about whether they have this amount applied to their bills or refunded, regardless of whether they have a past due balance, are enrolled in CAP, or have a payment arrangement. Under no circumstances should the security deposit amount be applied to

[314] 52 Pa. Code § 56.32(e).

pay down arrears already eligible for forgiveness through PPL's CAP unless that is the fully informed and affirmative choice of the customer. I recommend that PPL amend its policies, procedures, training materials, and customer communications to align with this change within 120 days of the effective date of rates in this proceeding.

E. Limitations of Liability

Q: Please summarize PPL's proposals to limit its liability to customers related to service disruptions which you would like to address.

A: PPL proposes revising its electric tariff to include several provisions which would limit its liability to customers related to the continuity of service. These provisions would limit PPL's liability to its customers for service interruptions and limitations – as well as damages and injuries incurred because of these service interruptions and limitations.[315]

Absent willful and/or wanton misconduct, PPL proposes to include tariff language limiting its liability to customers for damages to a maximum amount of the greater of $500 or two times the charge to the customer for the service affected during the period in which the damages occurred.[316]

Q: Do you have any concerns about these?

A: Yes. I am concerned that PPL's tariff proposals to limit its liability to customers do not provide sufficient protection for customers who experience service disruptions. Specifically, I am concerned that customers whose service is disrupted will still be responsible for paying for services they are not receiving during any disruption of service. This is squarely inequitable, particularly as customers who experience service disruptions

[315] PPL Electric Exhibit GEO-1, Page 29-30 of 662, Rule 4.F.
[316] Id.

may suffer other economic consequences from these disruptions, such as the loss of food and medicine which require refrigeration. Furthermore, PPL has not provided support for its choice of $500 as the threshold for liability.

Q: Do you have any recommendations to improve PPL's liability provisions so that customers are better protected when their service is disrupted?

A: Yes. I recommend that PPL revise its proposed Rule 4 provisions related to limitation of liability to clearly indicate that PPL will not charge customers for affected service during periods of service disruption. I note that my recommendation is in line with provisions contained in PECO's electric tariff. PECO's tariff sets for a cap on liquidated damages of $1,000 or two times the charge to the customer for affected service – and provides, in relevant part that "…no charge will be made to the customer for the affected service during the period in which such interruption, reversal, spike, surge or variation in supply or voltage, transient voltage, or any other failure in the supply of electricity occurs."[317]

I recommend that PPL adopt similar language to that found in PECO's electric tariff related to protecting customers from being charged during periods of service disruption. I also recommend that PPL revise its policies, procedures, and customer communications in line with these revisions. In addition, I recommend that PPL increase its limitation of liability provisions to $1,000 or two times the charge to the customer for affected service in line with PECO's current limitation.

[317] PECO Energy Company, Tariff Electric Pa. P.U.C. No. 8, Original Page No. 22, available at https://www.peco.com/cdn/assets/v3/assets/blt1b5616c79bacadb4/blt9448ea371fcf175a/692cdea0c26a193d43c9ec09/Current_Electric_tariff_Effective_Dec1_2025.pdf?branch=prod_alias. (last visited Dec. 2, 2025)

F. Reconnection Fees

Q: Does PPL charge residential customers a reconnection fee?

A: Yes. PPL charges a flat reconnection fee of $14 for all residential customers, which does not vary by CAP participation or any other factor.[318] PPL does not waive reconnection fees for customers based on eligibility criteria.[319]

Q: Has PPL analyzed the costs and benefits of exempting confirmed low income customers from reconnection fees?

A: No.[320]

Q: Do you have any concerns about PPL's reconnection fees for residential customers?

A: Yes. As a practical matter, any dollars that customers must pay for a reconnection fee is less dollars that they have available for essential goods and services including their electric bill. In my view, it makes little sense to charge low income customers a reconnection fee after they have been involuntarily terminated because of their inability to pay. These households have already demonstrated that they have little to no resources to afford to reconnect service. Any resources that these households do have should be used to pay down debt, not pay and additional cost to reconnect to services.

As discussed extensively above, PPL's low income customers are terminated for nonpayment at far greater rates compared to residential customers. The many low income customers who experience service termination then face the additional barrier of

[318] PPL Response to CAUSE-PA VII-12, attached hereto at Appendix C.
[319] Id. PPL Response to CAUSE-PA VII-13, attached hereto at Appendix C. PPL indicates that its reconnection fee for residential customers is based on the cost savings achieved through implementation of remote switching technology, which was approved as part of PPL's Petition for Approval to Use the Remove Service Switch In Its Meters For Involuntary Service Termination at Docket No. P-2016-2524581.
[320] PPL Response to CAUSE-PA VII-16, attached hereto at Appendix C.

having to provide a reconnection fee in addition to the overall requested amount to reconnect to services.

Q: Do you have any recommendations related to PPL's reconnection fees for confirmed low income customers?

A: Yes. I recommend that PPL waive reconnection fees for all confirmed low income customers whose service is disconnected. As discussed, PPL's low income customers are terminated for nonpayment at far higher rates compared to residential customers as a whole. Since PPL does not waive reconnection fees for any customers, including low income customers, PPL's low income customers ultimately incur reconnection fees at greater rates because of these disparities. Eliminating reconnection fees for confirmed low income customers will alleviate additional barriers that low income customers face when seeking to reconnect to services and make it easier for these financially vulnerable customers to reconnect to services essential to staying safe and healthy in their homes.

Q: Are you suggesting that PPL should not be able to recover the costs associated with reconnection of confirmed low income customers?

A: No. These costs should be quantified and collected on a normalized basis as a part of PPL's overall operating expenses in the context of its next rate case.

G. Billing and Payment Timing

Q: Do you have any concerns about the billing provisions contained in Rule 9 of PPL's proposed tariff which you would like to address?

A: Yes. Pursuant to Rule 9 of PPL's proposed electric tariff, customer bills "are considered as received by customer when delivered via the U.S. Postal Service or rendered electronically to the premises where the service is supplied or an address

mutually agreed upon."[321] A customer's due date is not extended because of a delay in the receipt of payment, or because of failure to receive bill.[322]

I am concerned that it is unclear based on Rule 9 of the proposed tariff whether bills are received by a customer when the bill is mailed via the U.S. Postal Service, or when the customer receives the bill from the U.S. Postal Service. Rule 9 provides that, for services rendered under or in conjunction with residential rate schedules, the due date for a bill is not less than 20 days from the date the bill is sent.[323] These provisions appear to suggest that PPL is basing delivery of their bills for residential customers on the date that bills are provided to the U.S. Postal Service – rather than the date that the customer actually receives their bill.

I am concerned that customers who opt to receive a bill via the U.S. Postal Service will have fewer days to pay their bill. Even assuming that the customer does not experience any mail delays or issues, it still takes approximately 2-3 days for first-class mail to arrive via the U.S. Postal Service.[324] If a customer receives a bill which is delayed through the U.S. Postal Service, they will have a shortened period to make timely payment or contact PPL if they have questions about their bills or are experiencing payment difficulties and need to apply for assistance.

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[321] PPL Electric Exhibit GEO-1 Page 41 of 662.
[322] Id.
[323] PPL Electric Exhibit GEO-1 Page 40 of 662.
[324] USPS Transit Time Map, available at: https://www.usps.com/service-standards/?msockid=35c09b8157146ba12cca8e4e56666aa2. (last visited Dec. 3, 2025)

Q: Do you have any recommendations to improve how PPL treats bills rendered through the U.S. Postal Service?

A: Yes. PPL should revise its tariff, and attendant policies and procedures, so that bills are considered rendered within 3 days from when they are placed in the mail. This 3-day rule is in line with U.S. Postal Service delivery periods discussed above.

XII. SUMMARY AND CONCLUSION

Q: Please summarize the recommendations which you have set forth in this direct testimony.

A: As described in detail above, I make the following recommendations:

Rates and Rate Design

- The Commission should impose a mitigated/imputed ratemaking capital structure that is either aligned with PPL's corporate grandparent – PPL Corporation – or at least one that weighs debt and equity equally at 50/50.
- The Commission should reduce the requested ROE to no more than the cost of equity.
- The Commission should deny PPL's request to increase its residential fixed monthly customer charge and should retain the current residential customer charge of $14.09 per month.
- The Commission should deny PPL's request to eliminate rate RTS.

Needed Improvements to Universal Service Programs

<u>Customer Assistance Program Recommendations</u>

- PPL should be required to modify its monthly CAP bill review process to review rates for all CAP customers, including those receiving the average bill CAP rate, to ensure they are always receiving the most advantageous available rate.
- PPL should be required to eliminate its maximum CAP credit policy and discontinue imposing maximum CAP credits.
    - If the Commission disagrees or rejects my recommendation that PPL discontinue the use of maximum CAP credit limits, PPL should alternatively be required to increase its maximum CAP credit limits for

each category of CAP customers by a minimum of 60% as outlined in my testimony.

- PPL should also continually update its CAP credit limits commensurate with any future increases in default service and base rates. PPL should be required to adjust these credits upwards each time it raises distribution rates as well as when its price to compare changes.
- PPL should:
    - Preemptively screen customers at risk of exceeding their CAP credit limits and educate these customers and the CBOs who administer their CAP about the availability of CAP credit exemptions.
    - Flag accounts *that are known to be eligible* for an exemption before they exceed the limits and automatically apply the exemption if the customer subsequently exceeds the CAP credit limits.
    - Coordinate with its USAC to develop a plan for screening and education related to CAP credit limits.
- PPL should be required to revise its policy to apply a true ***exemption*** to the maximum CAP credit limit, rather than requiring PPL customers to complete a new CAP application and re-enroll in the program.
- PPL should increase efforts to enroll customers in CAP that are known to be eligible for the program.
- PPL should be required to implement routine screening of its applicants for service and customers who call its call center for non-emergency calls to determine confirmed low income status and eligibility for CAP and other universal service programs.
- PPL should be required to revise its policies and procedures so that a 15-day hold is applied to a customer's account if they apply for CAP.
- PPL should be required to allow customers who have been terminated and applicants with prior balances to connect or reconnect to service by enrolling in CAP without any additional barriers.

LIURP Recommendations

- PPL should increase its LIURP budget by 20%, or $2.4 million.
- PPL should amend its policy to apply the 5-year LIURP lookback only in cases where customers have received weatherization measures through WRAP.

Hardship Fund Recommendations

- PPL should be directed to undertake review and revision of its policies for its Community Based Organizations administering the hardship fund grant so that

CBOs are provided more direction related to providing hardship fund grants, as outlined above.

- PPL should be required to track information related to hardship fund applicants and denials as outlined in my testimony.

Universal Service Cost Recovery

- The Commission should require PPL to assess USR costs broadly across all rate classes. First directly assigning $10 million of USR rider costs annually to be collected from the LP-5 rate class, which should be adjusted at each rate case to account for the cost increases in energy, capacity, and transmission costs associated with data center load growth within PPL's service territory, and then allocate the remainder of costs based on the allocators in PPL's ACOSS based on the kWh usage for each rate class projected as of the FPFTY.

- The Commission should reject PPL's proposal to directly allocate the $1.4 million in employee costs to the USR and instead these costs should continue to be included in base rates.

Payment Arrangements

- PPL should be directed to undertake a revision of its policies and procedures related to payment arrangements to explicitly consider a household's ability to pay rather than simply imposing formulaic payment arrangements

- PPL should revise its policies and procedures for issuing payment arrangements through IVR systems. Customers who provide income information indicating low income status should be informed of the benefits of CAP and hardship funds and should be provided with the opportunity to apply via a transfer to a customer service representative.

- PPL should revise its policies and procedures so that a hold is placed on customers' accounts when they have a pending CAP application.

Medical Certificates

- PPL should be required to undertake a review of its call scripting and training materials for its customer service representatives and revise these documents so that PPL's representatives are correctly informing customers that they may continue to renew their medical certificates past two renewals if they are able to pay their current charges.

- PPL should revise its policies so that customers seeking medical certificates are provided with a medical certificate form by PPL or instructed how to download the form from PPL or the Commission's website, rather than the customer's medical provider having to reach out to obtain this form

- PPL should amend its monthly bill provided to customers with active medical certificates, as outlined above.

Third Party Payment Fees

- The Commission should approve PPL's proposal to eliminate third party payment fees and roll those costs into rates, but should ensure that the amount of fees which are allowed to be recovered in rates is a reasonable projection of the costs that will be incurred during the FPFTY.

Opportunity PA Program

- The Commission should deny PPL's proposal to collect its OPP program costs in rates. If PPL wishes to operate the OPP initiative, it should do so with shareholder dollars or retained earnings, rather than paid for in rates.

Tariff Issues

- PPL's proposed change to the definition of "maximum registered peak load" should be approved.
- At the effective date new rates in this case, the net metering rider used to calculate the amount of net metered compensation credited to net-metered customers should be *exclusive of* the USR and ACR riders such that customers would still be responsible for these riders based on their volumetric usage notwithstanding their generation.

- PPL should be required to amend its proposed definition of "tenant" to more broadly capture tenants who receive PPL services, and to adhere its definition to the relevant portions of the definition of "tenant" contained in the Section 1521 of the Public Utility Code.

- PPL should revise its Tariff Rule 5(E) as outlined above to help to ensure that submetering where permitted promotes energy conservation, does not sever consumer protections accessible directly to customers, and creates a benefit for customers without adding the unnecessary complexity and inherent danger of permitting third party entities to re-bill for service.

- Clarify its Rule 5(E) tariff language so that tenants who are submetered can effectively exercise their rights to continued service in the event of termination of service by PPL to the master meter.

- PPL should be directed to amend its electric tariff so that no security deposits may be imposed in any circumstances where PPL receives information that a customer or applicant for service has a household indicating low income status.

- If a customer is confirmed to be income eligible for CAP and they have previously been assessed a security deposit, customers should be provided with the option about whether they have this amount applied to their bills or refunded, regardless of whether they have a past due balance, are enrolled in CAP, or have a payment arrangement.

- PPL should not be permitted to use the security deposit amount be applied to pay down arrears already eligible for forgiveness through PPL's CAP unless that is the fully informed and affirmative choice of the customer.
- PPL should be directed to revise its proposed Rule 4 provisions related to limitation of liability to clearly indicate that PPL will not charge customers for affected service during periods of service disruption.
- PPL should increase its limitation of liability provisions to $1,000 or two times the charge to the customer for affected service.
- PPL should be required to waive reconnection fees for all confirmed low income customers whose service is disconnected.
- PPL should revise its tariff, and attendant policies and procedures, so that bills are considered rendered within 3 days from when they are placed in the mail.

Q: Does this conclude your direct testimony?

A: Yes.

CAUSE-PA Statement 1, Cicero

Appendix A

List of Proceedings
in which Patrick Cicero
has testified

Appendix A:

List of Proceedings in which Patrick Cicero has testified

➢ Pennsylvania Public Utility Commission v UGI Utilities, Inc. – Gas Division, Docket No. R-2024-3052716. Distribution base rate proceeding. • Testimony provided regarding rate design, customer service, and low income affordability.
➢ Pennsylvania Public Utility Commission v Philadelphia Gas Works, Docket No. R-2025-3053112. Distribution base rate proceeding. • Testimony provided regarding rate design, customer service, and low income affordability.
➢ Pennsylvania Public Utility Commission v Columbia Gas of Pennsylvania, Docket No. R-2025-3053499 Distribution base rate proceeding. • Testimony provided regarding rate design, customer service, and low income affordability.
➢ Pennsylvania Public Utility Commission v Pittsburgh Water Sewer Authority, Docket Nos. R-2025-3055010, 3055011, and 3055012 Distribution base rate proceeding. • Testimony provided regarding rate design, customer service, and low income affordability.

CAUSE-PA Statement 1, Cicero

Appendix B

Resume – Patrick M. Cicero

Patrick M. Cicero, Esq.

pcicero@pautilitylawproject.org | 717-576-2588

PROFESSIONAL EXPERIENCE

PENNSYLVANIA UTILITY LAW PROJECT HARRISBURG, PENNSYLVANIA
Of Counsel, February 2025 - Present
Executive Director, July 2015 - January 2020
Co-Director, January 2013 - June 2015
Staff Attorney, January 2011 - December 2012

The Pennsylvania Utility Law Project (PULP) is a specialized legal aid office of the Pennsylvania Legal Aid Network administratively housed within Regional Housing Legal Services. PULP's mission is to promote policies that enable consumers with low and moderate income to receive and maintain affordable utility and energy services and to live in energy-efficient homes.

As Of Counsel, in cases where I am not serving as an attorney, I provide analysis and testimony for PULP's clients in administrative proceedings before relevant state and federal agencies.

I cases where I am not serving as a policy or technical expert, lead the legal and policy work of the office and provide high-level legal expertise and strategic guidance to the organization. I seek to ensure that PULP's legal and policy advocacy and strategies are designed to effectively and zealously represent the interests of PULP's clients. I work to help shape PULP's legal strategy, influencing policy decisions, and ensuring equitable access to utility services for marginalized communities across Pennsylvania.

PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE HARRISBURG, PENNSYLVANIA
Consumer Advocate, December 2021 – January 2025
(*Confirmed by the Pennsylvania Senate June 7, 2022*)

The Office of Consumer Advocate (OCA) is a state agency that represents the interests of Pennsylvania utility consumers before the Pennsylvania Public Utility Commission (PUC), federal regulatory agencies, and state and federal courts. The OCA was created by the Pennsylvania General Assembly in 1976 and is an independent office within the Office of Attorney General. As Consumer Advocate, I served as the head of the office and directed all policy and legal advocacy.

PENNSYLVANIA LEGAL AID NETWORK, INC. HARRISBURG, PENNSYLVANIA
Executive Director, January 2020 – December 2021

The Pennsylvania Legal Aid Network, Inc. (PLAN, Inc.) is a client-centered organization that provides leadership, funding, training, and support to a coordinated network of independent legal aid organizations that deliver civil legal aid to low-income Pennsylvanians and victims of domestic violence. As Executive Director, I provided strategic leadership and direction to PLAN Inc.'s activities and oversaw its advocacy, fundraising, and management.

PROFESSIONAL EXPERIENCE – CONT.

HONORABLE SYLVIA H. RAMBO, DISTRICT JUDGE HARRISBURG, PENNSYLVANIA
THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF PENNSYLVANIA
Senior Judicial Law Clerk, May 2009 - December 2010

Analyzed federal and state law on civil and criminal motions in all phases of litigation. Drafted judicial opinions in response to civil and criminal motions, including motions to suppress, motions to dismiss, summary judgment, post-trial motions, and habeas corpus petitions. Drafted comments that were given by Judge Rambo at public speaking events and supervised her law clerks and judicial interns.

MIDPENN LEGAL SERVICES HARRISBURG, PENNSYLVANIA
Managing Attorney, January 2009 - April 2009
Staff Attorney, September 2004 - December 2008

MidPenn Legal Services (MidPenn) is a non-profit organization providing legal services to low-income individuals and families, the disabled, the elderly, children, and survivors of domestic violence. I led MidPenn's Consumer Unit where I focused on litigating consumer and housing cases related to anti-predatory mortgage lending and consumer bankruptcy and defended clients against unscrupulous debt collection practices.

THE HONORABLE SYLVIA H. RAMBO, DISTRICT JUDGE HARRISBURG, PENNSYLVANIA
THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF PENNSYLVANIA
Judicial Law Clerk, August 2002 - August 2004

Researched and analyzed federal and state law on civil and criminal motions in all phases of litigation. Drafted judicial opinions in response to civil and criminal motions, including motions to suppress, motions to dismiss, summary judgment, post-trial motions, and habeas corpus petitions.

TEACHING EXPERIENCE

MESSIAH UNIVERSITY MECHANICSBURG, PENNSYLVANIA

Adjunct Professor of Sociology and Criminal Justice (Periodic since 2015)

Courses Taught: Social Inequality
Criminal Law and Criminal Procedure
Ethics in the Criminal Justice System

Visiting Lecturer of Sociology and Criminal Justice, August 2014 - May 2015

Courses Taught: Introduction to Sociology
Sociocultural Theory
Social Inequality
Social Conflict, Justice and Peacemaking
Religion and Society
Evidence, Search and Seizure

Adjunct Instructor in General Education

Courses Taught: Law and Social Issues

EDUCATION

TEMPLE UNIVERSITY, BEASLEY SCHOOL OF LAW PHILADELPHIA, PENNSYLVANIA
Juris Doctor, magna cum laude, 2002

MESSIAH COLLEGE (NOW MESSIAH UNIVERSITY) MECHANICSBURG, PENNSYLVANIA
Bachelor of Arts in Sociology, magna cum laude, 1999

PUBLICATIONS

Pennsylvania Consumer Law by Carolyn Carter, Bisel Publishing Co., 2003, Supp. 2010-2012, Contributing Author.

MEMBERSHIPS, AFFILIATIONS, COMMITTEES

Pennsylvania State Bar (admitted 2002)
Middle District of Pennsylvania Bar (admitted 2004)
Dauphin County Bar Association
Pennsylvania Bar Association
Pennsylvania Bar Association, House of Delegates, Zone 3, (2021-2024)
Pennsylvania Department of Human Services
- LIHEAP Advisory Committee (2015-2020 and 2021-2025)

Pennsylvania Department of Environmental Protection
- Pennsylvania Energy Development Authority, *ex officio* (2021-2025)

Pennsylvania Public Utility Commission
- Consumer Advisory Council (2025-Present)
- Pennsylvania Sustainable Energy Board, *ex officio* (2021-2025)

Pennsylvania Department of Community and Economic Development
- Weatherization Assistance Program, Policy Advisory Council (2015-2020)

National Association of State Utility Consumer Advocates (NASUCA)
- Executive Committee (2023-2025)

Upper Allen Township, Sewer Advisory Board (by appointment)
- Term: September 2025-December 2029

CAUSE-PA Statement 1, Cicero
Appendix C

Interrogatories of CAUSE-PA to PPL

PPL Response to CAUSE-PA I-1
PPL Response to CAUSE-PA I-2
PPL Response to CAUSE-PA I-3, Attachment 1
PPL Response to CAUSE-PA I-4, Attachment 1
PPL Response to CAUSE-PA I-5
PPL Response to CAUSE-PA I-6
PPL Response to CAUSE-PA I-7, Attachment 1
PPL Response to CAUSE-PA I-9, Attachment 1
PPL Response to CAUSE-PA I-10, Attachment 1
PPL Response to CAUSE-PA I-11, Attachment 1
PPL Response to CAUSE-PA I-13, Attachment 1
PPL Response to CAUSE-PA I-14, Attachment 1
PPL Response to CAUSE-PA I-17, Attachment 1
PPL Response to CAUSE-PA I-20.d, Attachment 1
PPL Response to CAUSE-PA I-22
PPL Response to CAUSE-PA I-26
PPL Response to CAUSE-PA I-27, Attachment 1
PPL Response to CAUSE-PA I-30, Attachment 1

PPL Response to CAUSE-PA II-1, Attachment 1
PPL Response to CAUSE-PA II-5
PPL Response to CAUSE-PA II-11
PPL Response to CAUSE-PA II-12, Attachment 1, b-c
PPL Response to CAUSE-PA II-15
PPL Response to CAUSE-PA II-17a, Attachment 1

PPL Response to CAUSE-PA III-1, Attachment 1
PPL Response to CAUSE-PA III-5
PPL Response to CAUSE-PA III-11
PPL Response to CAUSE-PA III-14
PPL Response to CAUSE-PA III-15
PPL Response to CAUSE-PA III-17, Attachment 5, p.2
PPL Response to CAUSE-PA III-18, Attachment 2 at pp.14-15
PPL Response to CAUSE-PA III-18, Attachment 4
PPL Response to CAUSE-PA III-18, Attachment 5
PPL Response to CAUSE-PA III-19
PPL Response to CAUSE-PA III-20
PPL Response to CAUSE-PA III-22, Attachment 1

PPL Response to CAUSE-PA III-24
PPL Response to CAUSE-PA III-27
PPL Response to CAUSE-PA III-29
PPL Response to CAUSE-PA III-31, Attachment 1
PPL Response to CAUSE-PA III-33

PPL Response to CAUSE-PA IV-6
PPL Response to CAUSE-PA IV-8
PPL Response to CAUSE-PA IV-14
PPL Response to CAUSE-PA IV-15
PPL Response to CAUSE-PA IV-17

PPL Response to CAUSE-PA V-1
PPL Response to CAUSE-PA V-6
PPL Response to CAUSE-PA V-11
PPL Response to CAUSE-PA V-12

PPL Response to CAUSE-PA VI-2, Attachment 1 (Corrected)
PPL Response to CAUSE-PA VI-4 Supp, Attachment 1 (Corrected)
PPL Response to CAUSE-PA VI-5
PPL Response to CAUSE-PA VI-6, Attachment 1 at p.1
PPL Response to CAUSE-PA VI-10, Attachment 1
PPL Response to CAUSE-PA VI-11, Attachment 1, Part B and Part C
PPL Response to CAUSE-PA VI-19

PPL Response to CAUSE-PA VII-1, Attachment 1, Schedule A
PPL Response to CAUSE-PA VII-10
PPL Response to CAUSE-PA VII-12
PPL Response to CAUSE-PA VII-13
PPL Response to CAUSE-PA VII-16

PPL Response to CAUSE-PA IX-2, Attachment 1
PPL Response to CAUSE-PA IX-5
PPL Response to CAUSE-PA IX-10; IX-10.c
PPL Response to CAUSE-PA IX-11
PPL Response to CAUSE-PA IX-13

PPL Response to CAUSE-PA X-1, Attachment 1
PPL Response to CAUSE-PA X-2
PPL Response to CAUSE-PA X-4, Attachment 1 at pp.3-4
PPL Response to CAUSE-PA X-14
PPL Response to CAUSE-PA X-15, Attachment 1
PPL Response to CAUSE-PA X-17

Interrogatories of OCA to PPL

PPL Response to OCA II-4
PPL Response to OCA IV-15, Attachment 1
PPL Response to OCA IV-34, Attachment 1

Interrogatories of EJA to PPL

PPL Response to EJA III-34

Interrogatories of JSA to PPL

PPL Response to JSA III-10

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-1 Please identify the financial impact of the proposed increase to customers enrolled in PPL's Customer Assistance Program (CAP/OnTrack) by payment plan type. If you are unable to identify the financial impact, or assert that there will be no impact, please explain.

PPL Electric Response PPL Electric is not proposing a change to its OnTrack program in this rate case proceeding, and the Company has not performed a specific analysis of the financial impact of the proposed increase to PPL Electric's OnTrack customers by payment plan type. However, while OnTrack customer payment amounts on the Average Bill option may increase over time, OnTrack customer payment amounts for Percentage of Income ("PIP") option will not change. PPL Electric will, for each OnTrack participant, evaluate whether the PIP option or the Average Bill option will offer the best solution for the customer's situation, pursuant to the terms set forth in the Company's Commission-approved USECP. Further, using the 2024 program costs as a baseline, PPL Electric projects an overall increase to its monthly OnTrack shortfall expense of $968,468 due to proposed rate increases.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-2

Is PPL proposing to implement any changes to its Universal Services and Energy Conservation Plan (USECP) Programs in the context of the present proceeding? If so, please specifically describe any proposed change to PPL's USECP Program(s) PPL proposes, including the timeline for implementing changes.

PPL Electric Response

The Company is not proposing any changes to its Universal Service and Energy Conservation Plan (USECP) programs in the context of the present proceeding.

The Company is proposing to recover the salaries and wages of the internal employees who support the Company's universal service programs in its Universal Service Rider. However, this will not impact or change any program from a customer perspective.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-3

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/year, please identify the number of PPL CAP customers whose bills were calculated based on:

a) Percentage of Income (PIP) bill;
b) Average bill;
c) Minimum bill; or
d) Other (please specify).

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA I-3 Attachment 1.

PPL Electric's 2023-2027 USECP eliminated the Agency Selected and the Percent of Bill Payment types and added the Percent of Income payment type. The system programming which put those changes into production went live on August 7, 2023. Customers who were enrolled in OnTrack in July 2023 remained on 18-month agreements.

Other Data results are accounts identified as OnTrack Seamless Move or accounts still active from prior program implementation pre-August 2023. In the Seamless Move process, the monthly installment is recalculated at the new address, but the installment type is not captured by the system; it is instead noted as a "Seamless Move" installment type.

Year_Mo	A) Percentage of Income (PIP) bill	B) Average bill	C) Minimum bill	D) Other
2023-07			807	68,090
2023-08	3,323	289	1,436	65,172
2023-09	6,431	575	2,743	61,906
2023-10	9,518	1,201	3,986	59,194
2023-11	12,253	1,536	4,932	56,315
2023-12	14,242	1,749	5,642	53,855

Year_Mo	A) Percentage of Income (PIP) bill	B) Average bill	C) Minimum bill	D) Other
2024-01	16,562	2,032	6,461	51,170
2024-02	18,564	2,326	6,911	48,381
2024-03	20,317	2,623	7,068	46,002
2024-04	22,180	2,969	7,497	43,789
2024-05	23,925	3,301	8,093	41,439
2024-06	25,532	3,592	8,710	39,198
2024-07	27,092	3,828	9,265	37,170
2024-08	28,333	4,040	9,599	34,174
2024-09	29,181	4,199	9,662	30,820
2024-10	30,205	4,274	9,706	27,684
2024-11	31,165	4,397	9,606	25,127
2024-12	32,069	4,608	9,202	19,923

Year_Mo	A) Percentage of Income (PIP) bill	B) Average bill	C) Minimum bill	D) Other
2025-01	34,205	5,037	9,397	15,742
2025-02	35,544	5,330	9,498	15,181
2025-03	35,831	5,502	9,655	16,080
2025-04	35,854	5,691	10,179	17,227
2025-05	36,094	5,742	10,571	17,497
2025-06	36,791	5,857	11,024	16,958
2025-07	37,213	5,955	11,391	16,597
2025-08	37,663	6,124	11,583	16,498
2025-09	38,123	6,235	11,695	16,374

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-4	From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/year, how many of PPL's customers were/are enrolled in PPL's CAP? Please provide this data in a live Excel spreadsheet.
PPL Electric Response	See CAUSE-PA I-4 Attachment 1.

Date	OnTrack Participation
7/31/2023	69,498
8/31/2023	70,247
9/30/2023	71,541
10/31/2023	73,721
11/30/2023	75,114
12/31/2023	75,711

Date	OnTrack Participation
1/31/2024	76,125
2/29/2024	76,577
3/31/2024	76,275
4/30/2024	76,573
5/31/2024	77,007
6/30/2024	77,306
7/31/2024	77,488
8/31/2024	76,460
9/30/2024	74,261
10/31/2024	72,554
11/30/2024	70,424
12/31/2024	66,437

Date	OnTrack Participation
1/31/2025	64,665
2/28/2025	65,717
3/31/2025	66,919
4/30/2025	68,813
5/31/2025	70,085
6/30/2025	70,640
7/31/2025	71,236
8/31/2025	71,956
9/30/2025	72,439

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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Dated October 16, 2025
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CAUSE-PA I-5

Please explain PPL's process for evaluating the bills of its current CAP customers to determine if they are receiving the most affordable CAP rate and ensuring that they are billed at the most affordable CAP rate.

PPL Electric Response

PPL Electric allows OnTrack customers to self report changes in income status so that an evaluation of their OnTrack installment amount can be performed. The Company also reevaluates a customer's OnTrack installment amount at the time that they re-certify for the program.

Additionally, PPL Electric uses an alert process to evaluate the CAP bill amount compared to the average bill. Specifically, PPL Electric runs a monthly report that will alert the Company to any OnTrack participants with an installment amount (i.e., OnTrack bill) greater than the average bill based on usage. A program specialist reviews the account, primarily usage history, and determines if an adjustment to the installment amount is needed. If the usage history is adequate and the average bill has gone down since enrollment, PPL Electric will reduce the installment amount. If the usage history is not adequate, but historical usage suggests that the installment will fall below average; the installment amount may not be reduced. PPL Electric may also adjust installment amounts at a future review as customers continue to build usage history.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-6

Please identify all categories or identifiers that PPL includes when calculating its "confirmed low income customer" count for the purposes of reporting pursuant to 52 Pa. Code § 54.75. If PPL uses a different definition or categorization criteria for "confirmed low income customer" for any purpose, please identify the alternative definition and/or criteria and explain why a different definition is used.

PPL Electric Response

PPL Electric reports confirmed low-income customers using the following criteria (customer only needs to meet 1 criteria).

1. Customer received a LIHEAP grant within the rolling 12 months from the report month.
2. Active OnTrack participant in the month reported.
3. Customer self-reported level 1 (150% of poverty or below) income to the Company.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-7	From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/year, how many of PPL's customers were/are categorized as confirmed low income? If PPL uses multiple definitions of the term "confirmed low income", as identified in CAUSE-PA 1-6, please separately provide the data requested for each definition. Please provide this data in a live Excel spreadsheet.
PPL Electric Response	See CAUSE-PA I-7 Attachment 1.

Year_Mo	Column B Low Income Customer Count	Column C LIHEAP	Column D OnTrack	Column E Level One
2023-07	228,760	32,362	68,896	219,780
2023-08	227,555	24,180	70,219	219,877
2023-09	228,597	23,750	71,654	221,091
2023-10	229,447	24,275	73,898	221,772
2023-11	230,944	25,390	75,035	223,024
2023-12	233,582	28,151	75,483	225,221

Low Income Customer Count	Total # of unique customer accounts that are identified as confirmed low income
LIHEAP	Total # of customers that received a LIHEAP in the rolling twelve months
OnTrack	Total # of customers enrolled in PPL Electric's CAP plan
Level 1	Total # of customers that have self reported Income Level 1

* Note: A single customer can be in column C,D, and E in the same period. Column B represents the unique customer counts that are in at least 1 of column(s) C,D, and/or E.

Year_Mo	Low Income Customer Count	LIHEAP	OnTrack	Level One
2024-01	236,606	30,436	76,223	227,931
2024-02	238,578	26,062	76,181	230,642
2024-03	240,296	26,278	76,009	232,383
2024-04	240,092	27,926	76,432	232,117
2024-05	239,692	26,849	76,755	231,966
2024-06	238,935	25,915	77,030	231,314
2024-07	238,029	25,025	77,350	230,566
2024-08	238,842	24,539	76,139	231,448
2024-09	238,784	24,071	73,861	231,592
2024-10	238,523	21,216	71,866	231,849
2024-11	238,742	21,043	70,291	232,197
2024-12	240,255	22,998	65,802	233,556

Year_Mo	Low Income Customer Count	LIHEAP	OnTrack	Level One
2025-01	243,437	23,491	64,380	236,865
2025-02	247,008	24,166	65,552	240,507
2025-03	249,764	25,556	67,067	243,237
2025-04	249,775	25,817	68,949	243,324
2025-05	248,719	25,694	69,903	242,392
2025-06	247,795	25,161	70,628	241,686
2025-07	247,897	24,600	71,155	242,031
2025-08	248,738	24,280	71,867	242,985
2025-09	249,033	23,829	72,425	243,420

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
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CAUSE-PA I-9	From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/year, how many residential customers does/did PPL serve? Please explain how PPL arrived at this figure and include citations and/or copies of any and all workpapers used to perform the calculation. Please provide this data in a live Excel spreadsheet.
PPL Electric Response	CAUSE-PA-I-9 Attachment 1. PPL Electric considers active residential accounts as accounts that PPL Electric provided electric service to on or after the last day of the month.

year_mo	Residential Customer Count as of last day of the month
2023-01	1,284,820
2023-02	1,281,706
2023-03	1,279,384
2023-04	1,281,230
2023-05	1,281,097
2023-06	1,282,348
2023-07	1,282,893
2023-08	1,282,502
2023-09	1,283,666
2023-10	1,282,267
2023-11	1,283,122
2023-12	1,284,550

* Customers served are active residential accounts that PPL Electric provided electric service on or after the last day of the month.

year_mo	Residential Customer Count as of last day of the month
2024-01	1,283,979
2024-02	1,284,385
2024-03	1,286,535
2024-04	1,285,663
2024-05	1,286,392
2024-06	1,287,966
2024-07	1,286,005
2024-08	1,288,461
2024-09	1,286,994
2024-10	1,287,416
2024-11	1,289,480
2024-12	1,289,411

* Customers served are active residential accounts that PPL Electric provided electric service on or after the last day of the month.

year_mo	Residential Customer Count as of last day of the month
2025-01	1,290,343
2025-02	1,290,924
2025-03	1,291,041
2025-04	1,291,640
2025-05	1,292,672
2025-06	1,291,187
2025-07	1,291,361
2025-08	1,293,176
2025-09	1,290,755

* Customers served are active residential accounts that PPL Electric provided electric service on or after the last day of the month.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-10

From July 1, 2023, to date, disaggregated by month and year (as of the last day of the month/year), please provide the number of PPL customers who are:

a) Residential PPL customers, excluding confirmed low-income customers and CAP customers;
b) Confirmed low-income PPL customers, excluding CAP customers.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA I-10 Attachment 1.

Year_Mo	a. - Residential customers excluding confirmed low income and CAP	b. - Confirmed low income excluding CAP
2023-07	1,054,133	159,864
2023-08	1,054,947	157,336
2023-09	1,055,069	156,943
2023-10	1,052,820	155,549
2023-11	1,052,178	155,909
2023-12	1,050,968	158,099

Year_Mo	a. - Residential customers excluding confirmed low income and CAP	b. - Confirmed low income excluding CAP
2024-01	1,047,373	160,383
2024-02	1,045,807	162,397
2024-03	1,046,239	164,287
2024-04	1,045,571	163,660
2024-05	1,046,700	162,937
2024-06	1,049,031	161,905
2024-07	1,047,976	160,679
2024-08	1,049,619	162,703
2024-09	1,048,210	164,923
2024-10	1,048,893	166,657
2024-11	1,050,738	168,451
2024-12	1,049,156	174,453

Year_Mo	a. - Residential customers excluding confirmed low income and CAP	b. - Confirmed low income excluding CAP
2025-01	1,046,906	179,057
2025-02	1,043,916	181,456
2025-03	1,041,277	182,697
2025-04	1,041,865	180,826
2025-05	1,043,953	178,816
2025-06	1,043,392	177,167
2025-07	1,043,464	176,742
2025-08	1,044,438	176,871
2025-09	1,041,722	176,608

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
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CAUSE-PA I-11	As of the most recent available date, how many estimated low income customers reside within PPL's service territory? Please explain how PPL arrived at its estimated figures and include citation and/or copies of all workpapers used to perform the estimation.
PPL Electric Response	See CAUSE-PA I-11 Attachment 1. The Company filed its most recent LIURP needs assessment on April 30, 2025, which included the estimated number of low income customers in the Company's service territory. PPL Electric's estimated low income customer count is 347,822.

PPL Electric Utilities LIURP Needs Assessment		
1. Estimated number of low-income households between 0%-150% of the FPIG	347,822	Confirmed Low Income and Experian estimated customers that all below 150% of poverty.
2. Confirmed number of low-income households between 0%-150% of the FPIG	215,699	Customer received LIHEAP, participated in OnTrack, or reported level 1 income to the Company.
3. Number of confirmed low-income customers with usage above 6,000 kWh	157,868	
3a. Received WRAP in the past 5 years	14,936	
3b. Have less than 9 months of usage history	6,838	
3c. Have been deferred due to health and safety issues	NA	The Company is not able to report this data.
3d. Are renters	39,344	
4. Number of OnTrack customers with annual usage at or above 18,000 kWh	16,545	
4a. Received WRAP in the past 5 years	5,984	
4b. Have less than 9 months of usage history	142	
4c. Have been deferred due to health and safety issues	NA	The Company is not able to report this data.
4d. Are Renters	4,691	
5. The percentage of renters projected to be ineligible due to landlord refusal to participate	NA	Customers that do not have landlord consent are provided baseload measures. The customer is not refused WRAP services.
6. The percentage of customers projected to drop-out, including the factors used to determ	20%	The Company divided the number of unresponsive customers by the total number of jobs created.
7. Entire pool of eligible customers	157,868	
7a. Received WRAP/Act 129	14,936	
Subtotal	142,932	
7b. Have less than 9 months of usage history	6,838	
Subtotal	136,094	
7b. Dropout rate (20%)	27,219	
Remaining eligible customers	**108,875**	
8. Cost to serve calculation		
8a. Percentage of Heating jobs completed in 2024	45%	
8b. Percentage of Non-heating jobs completed in 2024	55%	
8c. Percentage applied to remaining eligible customers (heat)	49,410	
8d. Percentage applied to remaining eligible customers (non-heat)	59,465	
8e. Average cost of heating jobs in 2024	$5,012	2024 Method 2 cost as reported in LIURP Data Request
8f. Subtotal to serve projected heating customers	$247,640,926	
8g. Combined average cost of baseload and water heating jobs in 2024	$3,579	2024 Method 2 cost as reported in LIURP Data Request
8h. Subtotal to serve projected non heating customers	$212,826,659	
Total projected cost to serve remaining eligible pool of customers	**$460,467,585**	

As filed on April 30th 2025

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
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CAUSE-PA I-13	From the 2020-2021 LIHEAP season through the 2024-2025 LIHEAP season, please identify the total LIHEAP dollars received by PPL on behalf of LIHEAP recipients for each program year. Please provide this data in a live Excel spreadsheet.
PPL Electric Response	See CAUSE-PA I-13 Attachment 1. PPL Electric does not have data for the 2020-2021 LIHEAP season as it is outside of PPL Electric's 4-year customer billing information retention policy.

LIHEAP Season	Total Dollars	
2021 to 2022	$	23,522,931.63
2022 to 2023	$	16,341,294.42
2023 to 2024	$	13,079,047.46
2024 to 2025	$	12,309,605.04

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
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CAUSE-PA I-14

From 2020-2021 LIHEAP season through the 2024-2025 LIHEAP season, please provide the following:

a) CAP customers who received LIHEAP,
b) Customers who received LIHEAP and were not enrolled in CAP,
c) CAP customers who did not receive LIHEAP funds,
d) Confirmed low-income customers who were not enrolled in CAP and did not receive LIHEAP.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA 1-14 Attachment 1.

PPL Electric does not have data for the 2020-2021 LIHEAP season as it is outside of PPL Electric's 4-year customer billing information retention policy.

Year_Mo	a. CAP and LIHEAP in past 12 month	b. LIHEAP past 12 months not on CAP	c. CAP customers did not receive LIHEAP	d. Low Income with no LIHEAP on the account
2022-08	14,785	10,782	53,219	142,185
2022-09	14,639	10,433	53,506	142,612
2022-10	14,743	10,256	53,828	143,109
2022-11	15,277	10,911	53,426	143,046
2022-12	17,599	11,873	51,311	143,722
2023-01	18,579	12,663	50,781	146,523
2023-02	19,228	13,246	50,889	147,973
2023-03	19,456	13,772	50,656	148,873
2023-04	19,676	13,780	50,577	148,470
2023-05	20,060	13,997	50,181	148,288
2023-06	19,838	13,783	49,942	147,596
2023-07	19,370	13,557	49,527	150,410
2023-08	14,870	9,803	55,350	152,635
2023-09	14,808	9,356	56,847	151,667
2023-10	15,436	9,359	58,463	150,795
2023-11	16,096	9,723	58,940	150,033
2023-12	17,662	10,865	57,826	150,192
2024-01	19,048	11,786	57,177	151,590
2024-02	16,030	10,363	60,152	155,005
2024-03	16,140	10,485	59,870	157,018
2024-04	17,177	11,342	59,258	157,862
2024-05	16,743	10,604	60,015	157,004
2024-06	16,301	10,073	60,731	156,270
2024-07	15,943	9,672	61,412	156,641
2024-08	15,641	9,384	60,505	157,526
2024-09	15,196	9,340	58,666	160,194
2024-10	13,243	8,343	58,626	162,657
2024-11	12,944	8,380	57,351	163,302
2024-12	13,722	9,550	52,080	168,096
2025-01	13,845	9,918	50,536	171,989
2025-02	14,300	10,149	51,253	174,148
2025-03	15,099	10,836	51,969	175,604
2025-04	15,481	10,784	53,470	175,111
2025-05	15,679	10,465	54,225	173,446
2025-06	15,696	10,023	54,934	172,030
2025-07	15,601	9,560	55,555	171,908
2025-08	15,569	9,151	56,299	172,187
2025-09	15,386	8,900	57,041	172,505

* The Company does not have billing/payment records prior to September 2021 for the look back period. Data starts in 2022 with a lookback at 2021.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
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Dated October 16, 2025
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CAUSE-PA I-17

From July 1, 2023, to date, disaggregated by month and year (as of the last day of the month/year), how many PPL customers were terminated for nonpayment each month, disaggregated by the following customer segments:

a) All residential PPL customers;
b) Residential PPL customers, excluding confirmed low income customers and CAP customers;
c) Confirmed low income PPL customers;
d) Confirmed low income PPL customers, excluding CAP customers;
e) PPL CAP customers.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA I-17 Attachment 1.

From July 1, 2023, to date, disaggregated by month and year (as of the last day of the month/year),
how many PPL customers were CAUSE-PA to PPL, Set 1 – Served October 16, 2025 7
terminated for nonpayment each month, disaggregated by the following customer segments:
a) All residential PPL customers;
b) Residential PPL customers, excluding confirmed low income customers and CAP customers;
c) Confirmed low income PPL customers;
d) Confirmed low income PPL customers, excluding CAP customers;
e) PPL CAP customers.

Year and Month	A) All Residential Accounts	B) Excluding Low Income and CAP	C) Confirmed Low Income	D) Confirmed Low Income No CAP	E) CAP customers
2023-07	1,845	638	1,207	1,142	65
2023-08	3,482	1,095	2,387	2,189	198
2023-09	3,894	1,362	2,532	2,481	51
2023-10	4,003	1,406	2,597	2,542	55
2023-11	3,684	1,204	2,480	2,246	234
2023-12	404	356	48	45	3
2024-01	452	360	92	91	1
2024-02	366	286	80	80	-
2024-03	633	530	103	102	1
2024-04	11,172	2,859	8,313	6,278	2,035
2024-05	9,316	2,518	6,798	4,953	1,845
2024-06	7,961	1,991	5,970	4,350	1,620
2024-07	6,774	1,807	4,967	3,679	1,288
2024-08	7,876	2,303	5,573	4,308	1,265
2024-09	7,783	2,068	5,715	4,150	1,565
2024-10	8,073	2,127	5,946	4,355	1,591
2024-11	3,740	854	2,886	2,093	793
2024-12	356	275	81	78	3
2025-01	246	204	42	42	-
2025-02	526	421	105	103	2
2025-03	680	601	79	78	1
2025-04	10,206	2,722	7,484	6,477	1,007
2025-05	7,466	2,021	5,445	4,464	981
2025-06	7,611	1,936	5,675	4,690	985
2025-07	6,654	1,680	4,974	4,008	966
2025-08	6,330	1,657	4,673	3,787	886
2025-09	6,805	1,853	4,952	3,931	1,021

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-20 For each month from July 1, 2023, to date, please provide:

a) Mean and Median usage for residential customers separated by rate class (heating vs non-heating);
b) Mean and Median usage for Confirmed Low Income Customers, separated by rate class;
c) Mean and Median usage for CAP customers, separated by rate class;
d) Mean and Median usage for Confirmed Low Income customers not enrolled in CAP separated by rate class.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response See CAUSE-PA I-20 Attachment 1.

CAUSE-PA 1-20: d) Mean and Median usage for Confirmed Low Income customers not enrolled in CAP separated by rate class

year_mo	heat_type	cust_count	mean_usage	median_usage
2023-07	ELECTRIC	67,587	935.85	809.00
2023-07	NON-ELECTRIC	96,380	937.17	816.00
2023-08	ELECTRIC	66,754	984.61	866.00
2023-08	NON-ELECTRIC	95,684	1,026.91	911.00
2023-09	ELECTRIC	66,136	931.31	817.00
2023-09	NON-ELECTRIC	94,887	951.91	838.00
2023-10	ELECTRIC	65,880	804.37	711.00
2023-10	NON-ELECTRIC	94,274	734.52	637.00
2023-11	ELECTRIC	65,925	971.11	852.00
2023-11	NON-ELECTRIC	93,831	723.45	609.00
2023-12	ELECTRIC	66,842	1,625.55	1,421.00
2023-12	NON-ELECTRIC	94,215	994.88	782.00
2024-01	ELECTRIC	68,220	2,000.76	1,753.00
2024-01	NON-ELECTRIC	95,156	1,149.86	885.00
2024-02	ELECTRIC	69,272	1,838.66	1,609.00
2024-02	NON-ELECTRIC	96,096	1,002.15	749.00
2024-03	ELECTRIC	70,370	1,597.19	1,384.00
2024-03	NON-ELECTRIC	97,133	925.91	708.00
2024-04	ELECTRIC	71,308	1,314.16	1,142.00
2024-04	NON-ELECTRIC	97,896	833.97	666.00
2024-05	ELECTRIC	70,469	885.66	784.00
2024-05	NON-ELECTRIC	97,139	694.18	596.00
2024-06	ELECTRIC	69,896	865.50	766.00
2024-06	NON-ELECTRIC	96,447	825.23	722.00
2024-07	ELECTRIC	69,932	1,059.15	937.00
2024-07	NON-ELECTRIC	96,381	1,113.08	994.00
2024-08	ELECTRIC	70,112	1,037.21	920.00
2024-08	NON-ELECTRIC	96,798	1,096.39	977.00

2024-09	ELECTRIC	71,186	892.56	789.00
2024-09	NON-ELECTRIC	98,348	897.16	790.00
2024-10	ELECTRIC	71,604	777.98	690.00
2024-10	NON-ELECTRIC	99,396	709.89	620.00
2024-11	ELECTRIC	71,845	908.51	800.00
2024-11	NON-ELECTRIC	99,837	705.79	601.00
2024-12	ELECTRIC	74,588	1,632.18	1,399.00
2024-12	NON-ELECTRIC	103,058	1,003.64	787.00
2025-01	ELECTRIC	77,045	2,268.16	1,995.00
2025-01	NON-ELECTRIC	104,862	1,231.41	921.00
2025-02	ELECTRIC	78,695	2,373.11	2,100.00
2025-02	NON-ELECTRIC	105,602	1,228.85	888.00
2025-03	ELECTRIC	80,064	1,741.29	1,491.00
2025-03	NON-ELECTRIC	106,376	976.30	726.00
2025-04	ELECTRIC	79,828	1,224.32	1,064.00
2025-04	NON-ELECTRIC	106,067	801.09	643.00
2025-05	ELECTRIC	78,891	898.35	789.00
2025-05	NON-ELECTRIC	105,020	711.78	608.00
2025-06	ELECTRIC	77,968	840.04	741.00
2025-06	NON-ELECTRIC	104,085	759.19	661.00
2025-07	ELECTRIC	77,677	1,060.04	938.00
2025-07	NON-ELECTRIC	103,791	1,115.13	994.00
2025-08	ELECTRIC	77,552	1,039.86	919.00
2025-08	NON-ELECTRIC	103,786	1,108.38	991.00
2025-09	ELECTRIC	77,722	863.39	757.00
2025-09	NON-ELECTRIC	103,683	864.27	757.00

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-22	What is the average annual income of PPL's currently identified confirmed low income customers?
PPL Electric Response	The average annual income of PPL Electric's currently identified (as of October 22, 2025) confirmed low-income customers is $17,103.48. Note that the Company may not have income data for all confirmed low-income customers, particularly when the designation is based solely on the receipt of a LIHEAP grant.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-26 Please explain PPL's current process for referring customers who request payment arrangements to universal service programs. Please also provide copies of all current policies, procedures, and/or call scripts which describe PPL's process for referring customers who request payment arrangements to universal service programs.

PPL Electric Response Customers who contact PPL Electric for payment agreements are provided with information about PPL Electric's Universal Service Programs based on the income reported by the customer during the payment agreement transaction. If the income reported meets the eligibility criteria, scripting is automatically displayed to the call center agent prompting them to offer the programs available to the customer.

If the customer agrees to hear the information, the agent can then provide instructions on how to apply, as well as provide contact details if the application will be reviewed by an entity other than PPL Electric. Agency contact information may also be mailed to the customer, if they prefer. For PPL Electric's CAP program, OnTrack, the customer can request a paper application or may be transferred to a live agent who will take the application by phone.

See Attachments –

- CAUSE-PA I-26 Attachment 1
- CAUSE-PA I-26 Attachment 2
- CAUSE-PA I-26 Attachment 3
- CAUSE-PA I-26 Attachment 4

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-27

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/year, please provide the total dollars in debt and the average arrearage level for each of the following PPL customer segments:

a) All residential PPL customers;
b) Residential PPL customers, excluding confirmed low income customers and CAP customers;
c) Confirmed low income PPL customers;
d) Confirmed low income PPL customers, excluding CAP customers;
e) PPL CAP customers.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA I-27 Attachment 1.

Year_Mo	Type	YEAR	TOTAL_DOLLARS_DEBT	AVG_ARREARAGE	RES_CUST_CNT
2023-07	Res	2023	$ 210,257,598.08	$ 172.30	1,302,846
2023-08	Res	2023	$ 204,521,932.36	$ 163.27	1,305,943
2023-09	Res	2023	$ 195,895,894.83	$ 156.63	1,302,921
2023-10	Res	2023	$ 193,841,261.08	$ 154.94	1,303,380
2023-11	Res	2023	$ 181,160,264.26	$ 145.95	1,301,702
2023-12	Res	2023	$ 181,122,544.39	$ 146.16	1,300,550
2023-07	Res Excluding LI and CAP	2023	$ 67,543,838.70	$ 67.44	1,069,982
2023-08	Res Excluding LI and CAP	2023	$ 64,939,534.23	$ 62.90	1,073,285
2023-09	Res Excluding LI and CAP	2023	$ 60,600,269.55	$ 58.83	1,070,243
2023-10	Res Excluding LI and CAP	2023	$ 59,006,852.45	$ 57.20	1,069,327
2023-11	Res Excluding LI and CAP	2023	$ 53,286,226.94	$ 52.11	1,066,910
2023-12	Res Excluding LI and CAP	2023	$ 52,803,312.68	$ 51.83	1,064,005
2023-07	Confirmed LI	2023	$ 142,713,759.38	$ 652.61	232,864
2023-08	Confirmed LI	2023	$ 139,582,398.13	$ 633.62	232,658
2023-09	Confirmed LI	2023	$ 135,295,625.28	$ 613.20	232,678
2023-10	Confirmed LI	2023	$ 134,834,408.63	$ 614.13	234,053
2023-11	Confirmed LI	2023	$ 127,874,037.32	$ 584.68	234,792
2023-12	Confirmed LI	2023	$ 128,319,231.71	$ 581.85	236,545
2023-07	Confirmed LI Excluding CAP	2023	$ 100,384,383.24	$ 646.10	163,967
2023-08	Confirmed LI Excluding CAP	2023	$ 94,479,689.73	$ 606.95	162,438
2023-09	Confirmed LI Excluding CAP	2023	$ 86,916,210.57	$ 562.16	161,023
2023-10	Confirmed LI Excluding CAP	2023	$ 82,851,656.96	$ 543.92	160,154
2023-11	Confirmed LI Excluding CAP	2023	$ 77,850,784.78	$ 516.56	159,756
2023-12	Confirmed LI Excluding CAP	2023	$ 80,630,949.39	$ 530.76	161,057
2023-07	CAP	2023	$ 42,329,376.14	$ 668.59	68,897
2023-08	CAP	2023	$ 45,102,708.40	$ 697.86	70,220
2023-09	CAP	2023	$ 48,379,414.71	$ 732.73	71,655
2023-10	CAP	2023	$ 51,982,751.67	$ 773.22	73,899
2023-11	CAP	2023	$ 50,023,252.54	$ 735.68	75,036
2023-12	CAP	2023	$ 47,688,282.32	$ 694.98	75,488

Year_Mo	Type	YEAR	TOTAL_DOLLARS_DEBT	AVG_ARREARAGE	RES_CUST_CNT
2024-01	Res	2024	$ 194,949,275.09	$ 156.13	1,300,483
2024-02	Res	2024	$ 202,236,516.08	$ 162.46	1,299,681
2024-03	Res	2024	$ 198,016,175.17	$ 158.70	1,302,200
2024-04	Res	2024	$ 190,876,008.52	$ 151.58	1,306,995
2024-05	Res	2024	$ 178,847,063.68	$ 142.17	1,307,469
2024-06	Res	2024	$ 169,566,299.85	$ 134.41	1,307,482
2024-07	Res	2024	$ 160,765,343.37	$ 126.94	1,309,769
2024-08	Res	2024	$ 154,585,575.05	$ 122.34	1,309,257
2024-09	Res	2024	$ 149,289,859.45	$ 118.39	1,307,730
2024-10	Res	2024	$ 141,485,540.77	$ 112.66	1,307,742
2024-11	Res	2024	$ 134,448,249.54	$ 107.58	1,305,988
2024-12	Res	2024	$ 137,619,508.04	$ 109.54	1,306,822
2024-01	Res Excluding LI and CAP	2024	$ 57,305,625.67	$ 56.02	1,060,882
2024-02	Res Excluding LI and CAP	2024	$ 58,108,504.39	$ 57.12	1,058,131
2024-03	Res Excluding LI and CAP	2024	$ 54,815,672.75	$ 53.88	1,058,687
2024-04	Res Excluding LI and CAP	2024	$ 51,754,684.89	$ 50.47	1,061,356
2024-05	Res Excluding LI and CAP	2024	$ 47,343,440.10	$ 46.16	1,063,103
2024-06	Res Excluding LI and CAP	2024	$ 44,457,089.34	$ 43.19	1,064,107
2024-07	Res Excluding LI and CAP	2024	$ 42,089,209.58	$ 40.76	1,066,101
2024-08	Res Excluding LI and CAP	2024	$ 41,338,784.53	$ 40.10	1,066,201
2024-09	Res Excluding LI and CAP	2024	$ 39,178,067.46	$ 38.12	1,064,334
2024-10	Res Excluding LI and CAP	2024	$ 36,329,802.23	$ 35.35	1,064,873
2024-11	Res Excluding LI and CAP	2024	$ 33,915,215.94	$ 33.16	1,064,011
2024-12	Res Excluding LI and CAP	2024	$ 35,856,940.77	$ 34.96	1,063,374
2024-01	Confirmed LI	2024	$ 137,643,649.42	$ 609.66	239,601
2024-02	Confirmed LI	2024	$ 144,128,011.69	$ 633.48	241,550
2024-03	Confirmed LI	2024	$ 143,200,502.42	$ 621.68	243,513
2024-04	Confirmed LI	2024	$ 139,121,323.63	$ 595.02	245,639
2024-05	Confirmed LI	2024	$ 131,503,623.58	$ 566.11	244,366
2024-06	Confirmed LI	2024	$ 125,109,210.51	$ 538.37	243,375
2024-07	Confirmed LI	2024	$ 118,676,133.79	$ 507.75	243,668
2024-08	Confirmed LI	2024	$ 113,246,790.52	$ 486.38	243,056
2024-09	Confirmed LI	2024	$ 110,111,791.99	$ 472.03	243,396
2024-10	Confirmed LI	2024	$ 105,155,738.54	$ 461.05	242,869
2024-11	Confirmed LI	2024	$ 100,533,033.60	$ 442.72	241,977
2024-12	Confirmed LI	2024	$ 101,762,567.27	$ 441.36	243,448
2024-01	Confirmed LI Excluding CAP	2024	$ 89,628,535.15	$ 575.10	163,376
2024-02	Confirmed LI Excluding CAP	2024	$ 95,616,429.35	$ 606.68	165,368
2024-03	Confirmed LI Excluding CAP	2024	$ 94,768,187.86	$ 592.38	167,503
2024-04	Confirmed LI Excluding CAP	2024	$ 90,179,849.63	$ 555.08	169,204
2024-05	Confirmed LI Excluding CAP	2024	$ 80,255,027.86	$ 498.16	167,608
2024-06	Confirmed LI Excluding CAP	2024	$ 73,394,237.07	$ 457.59	166,343
2024-07	Confirmed LI Excluding CAP	2024	$ 68,383,452.16	$ 425.44	166,313
2024-08	Confirmed LI Excluding CAP	2024	$ 63,737,572.76	$ 395.69	166,910
2024-09	Confirmed LI Excluding CAP	2024	$ 62,864,662.46	$ 384.10	169,534
2024-10	Confirmed LI Excluding CAP	2024	$ 60,082,651.92	$ 368.46	171,000
2024-11	Confirmed LI Excluding CAP	2024	$ 58,162,037.31	$ 355.96	171,682
2024-12	Confirmed LI Excluding CAP	2024	$ 64,500,050.02	$ 379.34	177,646
2024-01	CAP	2024	$ 48,015,114.27	$ 686.70	76,225
2024-02	CAP	2024	$ 48,511,582.34	$ 693.89	76,182
2024-03	CAP	2024	$ 48,432,314.56	$ 688.29	76,010
2024-04	CAP	2024	$ 48,941,474.00	$ 685.97	76,435
2024-05	CAP	2024	$ 51,248,595.72	$ 719.86	76,758
2024-06	CAP	2024	$ 51,714,973.44	$ 718.36	77,032
2024-07	CAP	2024	$ 50,292,681.63	$ 689.00	77,355
2024-08	CAP	2024	$ 49,509,217.76	$ 689.97	76,146
2024-09	CAP	2024	$ 47,247,129.53	$ 678.77	73,862
2024-10	CAP	2024	$ 45,073,086.62	$ 693.27	71,869
2024-11	CAP	2024	$ 42,370,996.29	$ 665.30	70,295
2024-12	CAP	2024	$ 37,262,517.25	$ 615.57	65,802

Year_Mo	Type	YEAR	TOTAL_DOLLARS_DEBT	AVG_ARREARAGE	RES_CUST_CNT
2025-01	Res	2025	$ 148,363,677.06	$ 117.95	1,305,611
2025-02	Res	2025	$ 164,350,594.12	$ 130.55	1,305,653
2025-03	Res	2025	$ 172,216,408.79	$ 136.86	1,308,341
2025-04	Res	2025	$ 163,537,385.97	$ 129.85	1,310,913
2025-05	Res	2025	$ 157,745,271.15	$ 125.08	1,313,163
2025-06	Res	2025	$ 151,120,697.56	$ 119.49	1,313,757
2025-07	Res	2025	$ 143,021,295.34	$ 112.90	1,313,512
2025-08	Res	2025	$ 144,290,142.48	$ 114.22	1,314,401
2025-09	Res	2025	$ 143,438,909.71	$ 113.52	1,312,619
2025-01	Res Excluding LI and CAP	2025	$ 39,345,561.63	$ 38.47	1,059,323
2025-02	Res Excluding LI and CAP	2025	$ 44,129,115.59	$ 43.29	1,055,803
2025-03	Res Excluding LI and CAP	2025	$ 44,259,511.69	$ 43.60	1,054,833
2025-04	Res Excluding LI and CAP	2025	$ 39,304,216.25	$ 38.72	1,056,067
2025-05	Res Excluding LI and CAP	2025	$ 37,070,676.55	$ 36.41	1,059,348
2025-06	Res Excluding LI and CAP	2025	$ 36,074,805.75	$ 35.29	1,061,074
2025-07	Res Excluding LI and CAP	2025	$ 34,753,723.08	$ 33.95	1,060,888
2025-08	Res Excluding LI and CAP	2025	$ 36,259,193.69	$ 35.43	1,061,195
2025-09	Res Excluding LI and CAP	2025	$ 35,729,062.86	$ 35.00	1,058,787
2025-01	Confirmed LI	2025	$ 109,018,115.43	$ 463.74	246,288
2025-02	Confirmed LI	2025	$ 120,221,478.53	$ 501.93	249,850
2025-03	Confirmed LI	2025	$ 127,956,897.10	$ 525.88	253,508
2025-04	Confirmed LI	2025	$ 124,233,169.72	$ 508.48	254,846
2025-05	Confirmed LI	2025	$ 120,674,594.60	$ 496.79	253,815
2025-06	Confirmed LI	2025	$ 115,045,891.81	$ 474.31	252,683
2025-07	Confirmed LI	2025	$ 108,267,572.26	$ 445.03	252,624
2025-08	Confirmed LI	2025	$ 108,030,948.79	$ 450.19	253,206
2025-09	Confirmed LI	2025	$ 107,709,846.85	$ 443.73	253,832
2025-01	Confirmed LI Excluding CAP	2025	$ 73,860,058.56	$ 422.34	181,907
2025-02	Confirmed LI Excluding CAP	2025	$ 84,156,983.54	$ 474.04	184,297
2025-03	Confirmed LI Excluding CAP	2025	$ 87,205,358.67	$ 486.29	186,440
2025-04	Confirmed LI Excluding CAP	2025	$ 78,697,616.23	$ 440.67	185,895
2025-05	Confirmed LI Excluding CAP	2025	$ 71,138,487.92	$ 402.79	183,911
2025-06	Confirmed LI Excluding CAP	2025	$ 65,064,384.45	$ 371.01	182,053
2025-07	Confirmed LI Excluding CAP	2025	$ 60,410,606.44	$ 345.44	181,468
2025-08	Confirmed LI Excluding CAP	2025	$ 59,334,228.30	$ 342.97	181,338
2025-09	Confirmed LI Excluding CAP	2025	$ 57,654,402.05	$ 330.67	181,405
2025-01	CAP	2025	$ 35,158,056.87	$ 584.03	64,381
2025-02	CAP	2025	$ 36,064,494.99	$ 581.79	65,553
2025-03	CAP	2025	$ 40,751,538.43	$ 636.82	67,068
2025-04	CAP	2025	$ 45,535,553.49	$ 692.71	68,951
2025-05	CAP	2025	$ 49,536,106.68	$ 747.22	69,904
2025-06	CAP	2025	$ 49,981,507.36	$ 743.97	70,630
2025-07	CAP	2025	$ 47,856,965.82	$ 699.67	71,156
2025-08	CAP	2025	$ 48,696,720.49	$ 727.17	71,868
2025-09	CAP	2025	$ 50,055,444.80	$ 732.01	72,427

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA I-30

From January 2022 to date, disaggregated by month and year (as of the last day of the month/year), please provide the number of customers with an active payment arrangement and total debt associated with these accounts for each of the following customer segments:

a) All residential PPL customers;
b) Residential PPL customers, excluding confirmed low income customers and CAP customers;
c) Confirmed low income PPL customers;
d) Confirmed low income PPL customers, excluding CAP customers;
e) PPL CAP customers.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA I-30 Attachment 1.

YEAR_MO	A) All Customers Count	A) All Customers Balance	B) No Low Income No CAP Count*	B) No Low Income No CAP Balance*	C) Low Income Count*	C) Low Income Balance*	D) Low Income No CAP Count*	D) Low Income No CAP Balance*	E) CAP Count*	E) CAP Balance*
2022-01	35,534	$29,990,042.97								
2022-02	35,301	$29,232,340.88								
2022-03	47,300	$42,582,346.81								
2022-04	53,610	$50,188,585.28								
2022-05	53,671	$48,981,785.74								
2022-06	53,361	$48,129,127.81								
2022-07	54,610	$49,542,798.96								
2022-08	52,862	$47,386,917.18	17,714	$14,635,123.06	35,148	$32,751,794.12	35,148	$32,751,794.12	0	$0.00
2022-09	53,704	$47,123,946.18	18,151	$14,549,908.92	35,553	$32,574,037.26	35,553	$32,574,037.26	0	$0.00
2022-10	53,081	$44,377,385.92	18,275	$13,939,051.18	34,806	$30,438,334.74	34,806	$30,438,334.74	0	$0.00
2022-11	47,672	$38,263,107.56	16,991	$12,516,267.24	30,681	$25,746,840.32	30,681	$25,746,840.32	0	$0.00
2022-12	36,551	$27,024,626.47	13,906	$9,620,831.64	22,645	$17,403,794.83	22,645	$17,403,794.83	0	$0.00

*CAP customers are not offered a payment agreement.
* The data to identify Confirmed low-income customers prior to August 2022 is outside of PPL Electric's retention policy & regulatory obligation.

YEAR_MO	A) All Customers Count	A) All Customers Balance	B) No Low Income No CAP Count	B) No Low Income No CAP Balance	C) Low Income Count*	C) Low Income Balance*	D) Low Income No CAP Count	D) Low Income No CAP Balance	E) CAP Count*	E) CAP Balance*
2023-01	38,533	$32,415,016.71	14,930	$11,767,154.54	23,603	$20,647,862.17	23,603	$20,647,862.17	0	$0.00
2023-02	29,282	$23,428,579.43	10,569	$7,994,851.66	18,713	$15,433,727.77	18,713	$15,433,727.77	0	$0.00
2023-03	29,213	$25,007,987.47	10,436	$8,484,871.33	18,777	$16,523,116.14	18,777	$16,523,116.14	0	$0.00
2023-04	26,736	$23,024,444.18	9,419	$7,755,618.23	17,317	$15,268,825.95	17,317	$15,268,825.95	0	$0.00
2023-05	25,625	$22,217,190.00	9,067	$7,521,865.69	16,558	$14,695,324.31	16,558	$14,695,324.31	0	$0.00
2023-06	24,797	$21,496,561.87	8,882	$7,484,805.91	15,915	$14,011,755.96	15,915	$14,011,755.96	0	$0.00
2023-07	46,834	$55,662,907.08	16,777	$18,278,171.21	30,057	$37,384,735.87	30,057	$37,384,735.87	0	$0.00
2023-08	53,618	$65,073,988.82	19,236	$21,565,092.71	34,382	$43,508,896.11	34,382	$43,508,896.11	0	$0.00
2023-09	61,290	$71,315,580.50	21,970	$23,655,526.07	39,320	$47,660,054.43	39,320	$47,660,054.43	0	$0.00
2023-10	64,524	$72,140,855.53	23,402	$24,252,572.14	41,122	$47,888,283.39	41,122	$47,888,283.39	0	$0.00
2023-11	58,677	$61,940,005.03	21,543	$21,369,867.09	37,134	$40,570,137.94	37,134	$40,570,137.94	0	$0.00
2023-12	48,417	$45,702,728.48	18,883	$17,048,709.57	29,534	$28,654,018.91	29,534	$28,654,018.91	0	$0.00

*CAP customers are not offered a payment agreement.

YEAR_MO	A) All Customers Count	A) All Customers Balance	B) No Low Income No CAP Count	B) No Low Income No CAP Balance	C) Low Income Count*	C) Low Income Balance*	D) Low Income No CAP Count	D) Low Income No CAP Balance	E) CAP Count*	E) CAP Balance*
2024-01	46,728	$42,495,707.72	18,433	$16,156,120.45	28,295	$26,339,587.27	28,295	$26,339,587.27	0	$0.00
2024-02	45,783	$40,484,724.12	17,506	$14,794,399.78	28,277	$25,690,324.34	28,277	$25,690,324.34	0	$0.00
2024-03	60,141	$60,183,311.63	21,693	$20,044,094.56	38,448	$40,139,217.07	38,448	$40,139,217.07	0	$0.00
2024-04	68,310	$71,894,010.81	23,128	$21,769,065.03	45,182	$50,124,945.78	45,182	$50,124,945.78	0	$0.00
2024-05	65,005	$64,149,151.93	21,825	$19,630,126.98	43,180	$44,519,024.95	43,180	$44,519,024.95	0	$0.00
2024-06	65,695	$63,027,884.92	21,964	$19,307,288.31	43,731	$43,720,596.61	43,731	$43,720,596.61	0	$0.00
2024-07	64,038	$59,632,115.19	20,992	$18,149,190.29	43,046	$41,482,924.90	43,046	$41,482,924.90	0	$0.00
2024-08	63,106	$56,163,795.03	20,666	$17,053,921.68	42,440	$39,109,873.35	42,440	$39,109,873.35	0	$0.00
2024-09	66,000	$56,641,399.53	21,109	$16,863,224.75	44,891	$39,778,174.78	44,891	$39,778,174.78	0	$0.00
2024-10	63,843	$52,707,904.59	19,773	$14,960,860.68	44,070	$37,747,043.91	44,070	$37,747,043.91	0	$0.00
2024-11	59,048	$46,081,963.78	18,290	$13,309,906.32	40,758	$32,772,057.46	40,758	$32,772,057.46	0	$0.00
2024-12	43,116	$31,948,657.95	13,985	$9,825,135.88	29,131	$22,123,522.07	29,131	$22,123,522.07	0	$0.00

*CAP customers are not offered a payment agreement.

YEAR_MO	A) All Customers Count	A) All Customers Balance	B) No Low Income No CAP Count	B) No Low Income No CAP Balance	C) Low Income Count*	C) Low Income Balance*	D) Low Income No CAP Count	D) Low Income No CAP Balance	E) CAP Count*	E) CAP Balance*
2025-01	39,477	$29,226,674.31	12,839	$9,037,182.27	26,638	$20,189,492.04	26,638	$20,189,492.04	0	$0.00
2025-02	41,643	$31,520,615.12	13,306	$9,573,804.95	28,337	$21,946,810.17	28,337	$21,946,810.17	0	$0.00
2025-03	52,684	$45,147,221.04	15,816	$12,436,479.21	36,868	$32,710,741.83	36,868	$32,710,741.83	0	$0.00
2025-04	63,405	$57,106,698.66	18,262	$14,625,531.44	45,143	$42,481,167.22	45,143	$42,481,167.22	0	$0.00
2025-05	61,897	$53,898,630.16	17,995	$14,178,912.44	43,902	$39,719,717.72	43,902	$39,719,717.72	0	$0.00
2025-06	62,001	$53,534,109.42	17,978	$14,022,232.27	44,023	$39,511,877.15	44,023	$39,511,877.15	0	$0.00
2025-07	61,952	$53,588,070.76	17,937	$14,188,140.07	44,015	$39,399,930.69	44,015	$39,399,930.69	0	$0.00
2025-08	61,328	$50,882,503.02	18,087	$13,803,342.08	43,241	$37,079,160.94	43,241	$37,079,160.94	0	$0.00
2025-09	63,075	$50,397,478.76	18,742	$13,881,186.93	44,333	$36,516,291.83	44,333	$36,516,291.83	0	$0.00

*CAP customers are not offered a payment agreement.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA II-1	From July 1, 2023 to date, disaggregated by month and year, as of the last day of the month/year, how many Low Income Usage Reduction Program (LIURP/WRAP) jobs were completed by PPL? Please provide this data in a live excel spreadsheet.
PPL Electric Response	See CAUSE-PA II-1 Attachment 1.

Month	Number of LIURP jobs completed
Jul-23	221
Aug-23	494
Sep-23	307
Oct-23	401
Nov-23	244
Dec-23	446

Month	Number of LIURP jobs completed
Jan-24	137
Feb-24	395
Mar-24	155
Apr-24	384
May-24	377
Jun-24	283
Jul-24	258
Aug-24	342
Sep-24	331
Oct-24	611
Nov-24	83
Dec-24	401
	3,757

Month	Number of LIURP jobs completed
Jan-25	130
Feb-25	297
Mar-25	254
Apr-25	265
May-25	168
Jun-25	383
Jul-25	305
Aug-25	295
Sep-25	314

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
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CAUSE-PA II-5

Assuming that PPL treats an identical number of low income units as will be treated through LIURP in the current fiscal year, and assuming no unit will be retreated, please indicate the number of years it would take to treat 100% of the low income units identified in the above requested needs assessment(s).

PPL Electric Response

In its needs assessment, PPL Electric identified 108,875 as its eligible pool of customers. For calendar year 2024, PPL Electric completed 3,757 LIURP treatments.

Assuming an average of 3,757 treatments completed annually, it would take PPL Electric approximately 29 years to treat 100% of the eligible customer base across the territory. By way of further response, in addition to the annual WRAP budget, the Company's ability to complete LIURP jobs is a function of customer cooperation and contractor availability.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
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Dated October 16, 2025
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CAUSE-PA II-11	From July 1, 2023 to date, disaggregated by year (as of the last day of the year), how many PPL customers were denied LIURP services for failure to meet the LIURP minimum usage threshold?
PPL Electric Response	If the customer does not meet the LIURP minimum usage threshold, they are referred to Act 129 for baseload services. The Company does not track the data associated with the referrals specific to this reason.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
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CAUSE-PA II-12

From July 1, 2023 to date, disaggregated by month and year (as of the last day of the month/year), please provide the following information:

a) How many customers applied for a hardship fund grant?
b) How many customers received a hardship fund grant?
c) How many hardship fund grants were approved?
d) How many confirmed low income customers applied for a hardship fund grant?
e) How many confirmed low income customers received a hardship fund grant?
f) How many Customer Assistance Program (CAP/OnTrack) customers applied for a hardship fund grant?
g) How many CAP customers received a hardship fund grant?

Please provide this data in a live excel spreadsheet.

PPL Electric Response

a), d), & f) PPL Electric does not track the number of customers who apply for a hardship grant. Therefore, it does not have data to report for subparts a), d), and f).

A single assistance application is used for both OnTrack (CAP) and Operation HELP (hardship), and the customer does not specify which program they are applying for. The community-based organization partner makes the determination of which program is the best fit for the customer. The Company has provided data on the number of grants approved/received by confirmed low-income customers and received by CAP customers.

b), c), e), g) See CAUSE-PA II-12 Attachment 1.

yr_mo	B) Received Hardship grant	C) Approved Hardship grant
2023-07	455	455
2023-08	386	386
2023-09	226	227
2023-10	154	155
2023-11	223	225
2023-12	138	138

yr_mo	B) Received Hardship grant	C) Approved Hardship grant
2024-01	117	117
2024-02	67	67
2024-03	117	117
2024-04	571	571
2024-05	599	601
2024-06	347	347
2024-07	299	299
2024-08	286	286
2024-09	267	268
2024-10	270	270
2024-11	104	104
2024-12	53	53

yr_mo	B) Received Hardship grant	C) Approved Hardship grant
2025-01	32	32
2025-02	72	72
2025-03	134	134
2025-04	295	295
2025-05	332	332
2025-06	446	447
2025-07	461	461
2025-08	395	395
2025-09	370	372

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
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(CAUSE-PA)
Dated October 16, 2025
Docket No. R-2025-3057164

CAUSE-PA II-15	For July 1 2023 to date, disaggregated by month and year (as of the last day of the month/year), please indicate how many PPL customers were denied a hardship fund grant, disaggregated by reason of denial (i.e. over income; failure to provide documents; payment history; etc.). Please provide this data in a live excel spreadsheet.
PPL Electric Response	PPL Electric does not track data related to denials for Operation HELP hardship fund grants.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
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CAUSE-PA II-17

Regarding the hardship fund program, for each month from July 1, 2023 to date, disaggregated by month and year, as of the last day of the month/year, please provide for PPL:

a) The total amount of available funds as of the last day of the month;
b) The total amount of grant money awarded in that month disaggregated by Federal Poverty Level (FPL) income tier (0-50%, 51-100%, 101-150%, 151-200%, 201-250%);
c) The average grant amount disaggregated by FPL income tier (0-50%, 51-100%, 101-150%, 151-200%, 201-250%).

Please provide this data in a live Excel spreadsheet

PPL Electric Response

See CAUSE-PA II-17 Attachment 1.

Month	Operation HELP donation balance
23-Jul	$35,937.13
23-Aug	$22,793.45
23-Sep	$37,410.75
23-Oct	$34,173.14
23-Nov	$25,608.69
23-Dec	$26,154.33

Month	Operation HELP donation balance	
24-Jan	$48,025.03	
24-Feb	$69,371.69	
24-Mar	$90,422.16	
24-Apr	$111,729.42	
24-May	$15,038.84	
24-Jun	$1,035,673.63	* 1 Million dollar Donation from Settlement
24-Jul	$911,226.28	
24-Aug	$801,606.26	
24-Sep	$745,533.52	
24-Oct	$680,633.99	
24-Nov	$641,795.83	
24-Dec	$667,223.91	

Month	Operation HELP donation balance
25-Jan	$689,680.05
25-Feb	$710,852.20
25-Mar	$730,722.18
25-Apr	$750,879.33
25-May	$771,368.16
25-Jun	$790,918.72
25-Jul	$665,309.23
25-Aug	$499,686.79
25-Sep	$476,631.08

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA III-1 Please list and describe all methods by which a PPL customer can apply for an Operation HELP grant. Please provide a copy of any application forms or other materials that a customer must complete to apply for Operation HELP.

PPL Electric Response See response CAUSE-PA II-20 regarding the method by which a PPL Electric customer can apply for an Operation HELP grant.

See CAUSE-PA III-1 Attachment 1.

PPL Electric Form #4993 ( ) 04/25

PPL Electric Payment Assistance Application

PPL Electric Utilities

1. Customer Information

Customer Name _____

Bill Account # _____

Daytime Phone ( ) _____

Alternate Phone ( ) _____

2. Employment Status for head of household

☐ Full-Time (35 or more hours/week)
☐ Part-Time (34 or less hours/week)
☐ Unemployed (currently not employed)
☐ Retired
☐ Homemaker
☐ Student
☐ Other

Send my enrollment information to: ☐ My U.S Mailbox ☐ My Email Address

3. Members in Household

3. Members in Household- Please list all household members, including yourself and all children. List all types of income for each person. If a member has no income, please check the box. You may submit the most recent 30 days' income or the full past 12 months' income; whichever best represents your household's true annual income. Example: If you do not work year-round, it may be beneficial to provide your income for the last 12 months. You can also complete your application online at pplelectric.com/ontrack.

Full name:		Age	☐ No income
Gross salary: $	Public assistance: $	Pension/SS: $	SSI/SSD: $
Unemployment: $	Worker's Comp/Disability: $	Other: $	
Full name:		Age	☐ No income
Gross salary: $	Public assistance: $	Pension/SS: $	SSI/SSD: $
Unemployment: $	Worker's Comp/Disability: $	Other: $	
Full name:		Age	☐ No income
Gross salary: $	Public assistance: $	Pension/SS: $	SSI/SSD: $
Unemployment: $	Worker's Comp/Disability: $	Other: $	
Full name:		Age	☐ No income
Gross salary: $	Public assistance: $	Pension/SS: $	SSI/SSD: $
Unemployment: $	Worker's Comp/Disability: $	Other: $	

If there are additional members in your household, please list their name, age and income sources on a separate sheet of paper.

4. Premise Information - *all fields required for free weatherization*

Type of Structure ☐ Apartment ☐ Row Home ☐ Single ☐ Mobile Home ☐ Townhouse

Year Home was Built _____ ☐ I don't know

Electric Water Heater ☐ Yes ☐ No

If you rent, provide the following

Landlord Name _____

Landlord Address _____

Landlord Phone ( ) _____

Landlord Email _____

5. Monthly Expenses

☐ Mortgage or ☐ Rent $ _____

Section 8 /Subsidized ☐ Yes ☐ No

Water / Sewer $ _____

Food $ _____

Basic Phone $ _____

PPL Electric $ _____

Only check the box if the expense is the primary heat source:

Gas - ☐ $ _____ Coal - ☐ $ _____

Oil - ☐ $ _____ Wood- ☐ $ _____

Propane - ☐ $ _____ Electric Heat - ☐ $ _____

6. Review the terms of the OnTrack Program

As a participant in PPL Electric Utilities' OnTrack Program, i agree to the Program conditions as listed below. Failure to agree or follow through on any of the accepted conditions may result in removal from the Program.

- Provide my household gross income at the time of submitting my OnTrack application and recertify this information at least once yearly, unless I receive an energy assistance grant which is posted to PPL Electric.
- Notify PPL Electric immediately of any changes to my household size or income.
- If eligible, apply for any free weatherization service including PPL Electric's WRAP program and my local county weatherization program.
- I confirm that the facts set forth in my OnTrack application are true and complete to the best of my knowledge. I also hereby authorize PPL Electric to further verify my household income, as it deems appropriate. I understand, agree, and accept that false or knowingly incomplete statements on my OnTrack application will be cause for rejecting my application or removal from the Program.

If you qualify for OnTrack and currently have an electric supplier, PPL Electric will automatically notify the supplier to cancel your contract with no cancellation or early termination fees.

7. Security deposit refund consent request

Once we confirm you are income-eligible, if you have paid some or all of a security deposit billed to your account, you may choose to have it refunded to you or apply it to your account balance.

If you apply the deposit to your balance, it will not change the way we calculate your monthly OnTrack payment (if you are approved). Your decision does not affect your eligibility for our assistance programs.

_____ Apply amount paid to balance

_____ Refund amount paid by check.

8. Submit Your Application

1. Sign and date this application.
2. Mail application and **all items listed on envelope flap** in the enclosed self-addressed envelope.

I **affirm that all information on this application is true and complete.** I **am aware that** I **can be penalized for making false statements.**

Sign Here (in ink) _____ Date _____

Please fold to ensure the return address below is visible in envelope window.

Mail to:

Attention - OnTrack program

Phone:
Fax:
Email:

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
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(CAUSE-PA)
Dated October 22, 2025
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CAUSE-PA III-5 Please describe how PPL determines the Operation HELP grant amount to be awarded to a customer, including but not limited to which staff, either at PPL or its partner agencies, have discretion to determine the grant amount.

PPL Electric Response PPL Electric does not determine the Operation HELP grant amount for individual customers. The Company has provided guidance to its Community Based Organizations (CBOs), but the final determination is within the discretion of the CBO. If an applicant seeking assistance does not have a payment agreement with the Company, the CBO will usually direct the customer to contact the Company to obtain the amount needed to stop termination, reinstate a payment agreement, or reconnect service (collectively the "Catch Up Amount").

Once the Catch Up Amount is established, the CBO will usually grant the amount which satisfies the Catch Up Amount. In cases where the Catch Up Amount is greater than the maximum grant amount, the CBO may decide to provide the maximum grant amount after the customer provides proof of payment for the difference between the Catch Up Amount and the maximum grant amount.

The CBOs may consult with PPL Electric's Regulatory Program Specialist ("RPS") to discuss individual cases with extenuating circumstances and any requests for exceptions to program guidelines.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
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CAUSE-PA III-11 From July 1, 2023, to date, for any security deposits not returned to confirmed low-income customers, please specifically explain why security deposits have not been returned to confirmed low-income customers.

PPL Electric Response The Company provides refunds for security deposits only when the customer is verified to be low-income either by a partner agency or is identified as a LIHEAP recipient through internal reports. Therefore, the Company is not holding any security deposits from verified low-income customers.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
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Dated October 22, 2025
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CAUSE-PA III-14 Does PPL provide a simplified OnTrack application for customers who are recipients of Low Income Home Energy Assistance Program (LIHEAP) grants? Please specifically explain this process and provide a copy of the current PPL OnTrack application, and any simplified OnTrack application provided to customers who are LIHEAP grant recipients.

PPL Electric Response PPL Electric does not provide a simplified OnTrack application for customers who are recipients of LIHEAP grants. However, the Company does require the customer to provide income information if the customer had received a LIHEAP grant.

Refer to CAUSE-PA III-1 Attachment 1 for the standard PPL Electric assistance application.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
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CAUSE-PA III-15 Please specifically describe how PPL utilizes LIHEAP data received from the Pennsylvania Department of Human Services (DHS) to conduct outreach, recertification, and/or enrollment for its universal service programs. Please also provide a copy of all current letters, written communications, and/or outreach materials PPL utilizes to conduct outreach to LIHEAP recipients for enrollment in universal service programs.

PPL Electric Response

PPL Electric has not yet conducted outreach or completed recertifications or enrollments in its Universal Service Programs based on LIHEAP data received from the Pennsylvania Department of Human Services.

In September 2024, PPL Electric updated its website www.pplelectric.com/LIHEAP with information to educate customers on the LIHEAP data sharing process and its benefits.

PPL Electric also drafted new letters to be used in outreach for customers identified through the data sharing process as eligible for CAP (OnTrack) enrollment or recertification.

After hearing concerns from utilities about the LIHEAP data, DHS agreed to temporarily suspend the process and agreed to provide a single list of 2024-25 season LIHEAP recipient data in July 2025.

Due to DHS not finalizing the implementation of its data sharing program, PPL Electric has not started outreach efforts.

PPL Electric intends to make use of the data provided by DHS as follows:

- Validate the DHS list against PPL Electric's internal customer records to establish a list of customers for CAP (OnTrack) enrollment outreach
- Mail the "OnTrack Enrollment Consent LIHEAP Data Sharing" letter to those customers

- Enroll customers who provide consent (either in writing or verbally) in OnTrack, using the income provided in the DHS file
- For customers already active in OnTrack, PPL Electric will provide its partner agencies with a list of customers who are eligible to recertify, have received LIHEAP, and have provided DHS with data sharing consent
- The agency will re-certify the customer's OnTrack agreement, using the income provided in the DHS file
- PPL Electric will send the "DHS Data Sharing Letter Auto Recert" letter to customers recertified through the data sharing process

See Attachments:

- CAUSE-PA III-15 Attachment 1 - Web Info LIHEAP Data Sharing
- CAUSE-PA III-15 Attachment 2 - OnTrack Enrollment Consent LIHEAP Data Sharing
- CAUSE-PA III-15 Attachment 3 - DHS Data Sharing Letter Auto Recert

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
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CAUSE-PA III-17 Please provide a fully redacted example bill for a customer who is:

a) A residential customer receiving default service.
b) A residential shopping customer.
c) A residential customer enrolled in OnTrack.
d) A residential customer enrolled in OnTrack budget billing.
e) A residential customer with an active medical certificate.
f) A residential customer enrolled in a payment arrangement.

PPL Electric Response In response to the respective parts listed above, see Attachments:

a) CAUSE-PA-III-17 Attachment 1 - Default Service Example
b) CAUSE-PA-III-17 Attachment 2 - Shopping Example
c) CAUSE-PA-III-17 Attachment 3 - OnTrack Example
d) CAUSE-PA-III-17 Attachment 4 - OTBB Example
e) CAUSE-PA-III-17 Attachment 5 - Med Cert Bill Example
f) CAUSE-PA-III-17 Attachment 6 - PAG Example

PPL Electric Utilities

We deliver.

1 800 342 5775
For hours of operation and to pay/manage your account, visit pplelectric.com.

Due Date	Amount Due
10/28/25	$1,238.33

Billing Details on Back

Supply $125.24

Effective Date
8/13/25

ENERGY CHARGE 1035KWH@ [redacted]

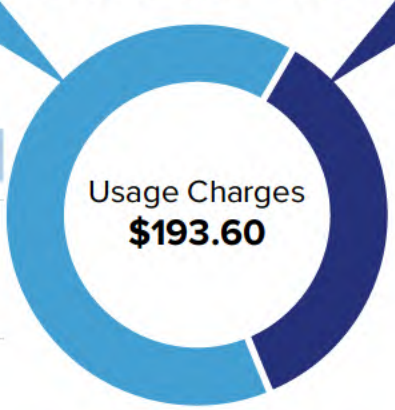
PPL Electric Utilities Price to Compare

$0.12490 Use this price when comparing supplier offers.

SHOP FOR ELECTRICITY

Visit PAPowerSwitch.com or www.oca.state.pa.us
If you're shopping, know your contract expiration date.
Account Number:
The price to compare is updated June 1st and December 1st.
Rate: RS. View schedule at pplelectric.com/rates

Usage from Sep 4 - Oct 3



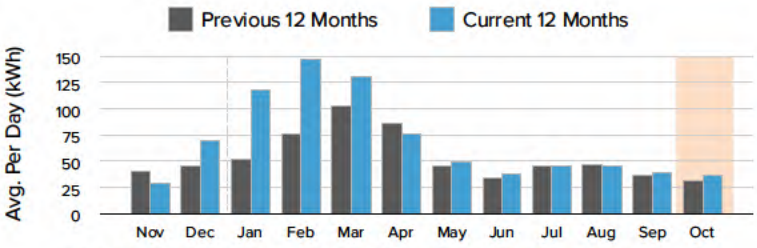
$68.36 Delivery

PPL Electric Utilities

WANT TO SAVE?

Skip the rinsing! Today's dishwashers are designed to do the cleaning. Just scrape the food off dishes before loading the dishwasher.

Usage Summary



For usage and billing details, visit us online at pplelectric.com

October

Electricity Usage (kWh)		Avg. Temperature		Avg. Daily Cost	
+12%		+2°		+28%	
921	1035	67°	**69°**	$5.20	**$6.68**
2024	**2025**	2024	**2025**	2024	**2025**

Questions/concerns? Contact us by 10/28/25

1-800-342-5775
Visit pplelectric.com for hours of operation.

PPL Electric Utilities

Correspondence to:
PPL Customer Service
827 Hausman Road
Allentown, PA 18104 9392

Account Number	Due Date	Amount Due
	10/28/25	$1,238.33

Amount Enclosed:

Please make check payable to: PPL ELECTRIC UTILITIES
PO BOX 419054
ST LOUIS, MO 63141 9054

kWh Delivered (to Customer)			
Meter Number	Reading Dates	Meter Reading	Kilowatt Hours
	Oct 3	75236	1035
	Sep 4	74201	
Days Billed: 29	Avg. kWh/Day: 36		Total Delivered: 1035

Date Range	Annual Total Usage	Avg Monthly
Nov 2024 Oct 2025	25108 kWh	2092 kWh

Next meter reading on or about: Nov 3, 2025.
State taxes this bill: About $10.79. **PA Gross Receipts Tax:** About $65.67.

Supply Details

Generation & Transmission Charges for Sep 4 Oct 3
ENERGY CHARGE 1035KWH@[redacted] 125.24
Gross Receipts Tax $6.98

Total [redacted] Charges **$125.24**

For questions on these charges, please contact this supplier at:

[redacted]

[redacted]

General information: Generation prices and charges are set by the electric generation supplier you have chosen. The Public Utility Commission regulates distribution rates and services. The Federal Energy Regulatory Commission regulates transmission prices and services.

Understanding Your Bill

Act 129 Compliance Rider Monthly charge to recover costs for energy efficiency and conservation programs approved by the PUC.
Customer Charge The basic service charge to partially cover costs for billing, meter reading, equipment and service line maintenance. If you select a new supplier, the name, address and telephone number for both your distribution and supplier company will appear on your bill.
Distribution Charge (Delivery) Part of the basic service charges on every customer's bill for delivering electricity from the electric distribution company to your home or business. The distribution charge is regulated by the Public Utility Commission. This charge will vary according to how much electricity you use.
Kilowatt hour (kWh) The basic unit of electric energy for which most customers are charged in cents per kilowatt hour. A kilowatt hour is the equivalent of using ten 100 watt light bulbs for one hour.

Billing Summary

Previous Balance	$1,044.73
Balance as of Oct 7, 2025	$1,044.73
Total Supply Charges	$125.24
Total Delivery Charges	$68.36
Amount Due By 10/28/25	**$1,238.33**
Account Balance	$1,238.33

Delivery Details

PPL Electric Utilities

Distribution Charges
Residential Rate: RS for Sep 4 Oct 3

Customer Charge	15.57
1,035 kWh at 5.049¢ per kWh	52.25
Tax Cut and Jobs Act Credit at 8.00%	4.05
System Improvement Charge at 7.50%	4.78
PA Tax Adj Surcharge at 0.28%	0.19
Total Delivery Charges	**$68.36**

Understanding Your Bill

kWh Delivered The amount of electricity we delivered to you for your use.
Storm Damage Expense Rider Monthly charge to recover certain costs to make repairs after major storms.
System Improvement Charge Monthly charge to recover costs for improving, repairing and replacing equipment that delivers electricity to your home or business.
Smart Meter Rider Monthly charge to recover costs associated with the smart meter programs approved by the PUC.
State Tax Adjustment Surcharge Monthly charge or credit to reflect changes in various state taxes. The surcharge may vary by bill component.
Tax Cut and Jobs Act Credit Monthly adjustment for federal tax changes.
Type(s) of Meter Readings:
Actual Measures your monthly electricity use based on an actual reading.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA III-18 When a customer at risk of termination expresses that a member of their household has a medical condition, what is PPL's policy for applying a hold on the account so that the customer can submit a medical certificate? Please also provide a copy of all current written policies, procedures, training materials, or other documents which describe PPL's policy for applying a hold to a customer's account so that the customer can submit a medical certificate.

PPL Electric Response Upon initial notification from the customer or other occupant of the home that a medical condition exists, PPL Electric will temporarily suspend collection activity for three calendar days.

- Medical certifications are accepted for any occupant of the home.
- Within three calendar days, the customer should contact the medical provider and request they contact PPL Electric to obtain a medical certification form, or the provider may use the Standard Medical Certificate Form found on the PA PUC website, which is also available through the Assistance Programs Link on PPL Electric's website. This form should then be faxed by the provider to PPL Electric, in order for the Company to update its records.
- Alternatively, the physician, nurse practitioner, or physician assistant can send in written correspondence on the medical office's letterhead that includes the following:
    - Name and address of the customer or applicant in whose name the account is registered;
    - Name and address of the afflicted person/person with medical condition and relationship to the customer or applicant;
    - The anticipated length of the affliction/medical condition;

- Name, office address, and telephone number of the certifying physician, physician assistant, or nurse practitioner;
- Signature of the certifying physician, nurse practitioner, physician assistant, or nurse practitioner; and
- License number of the physician, physicians' assistant, or nurse practitioner.

See Attachments:

- CAUSE-PA III-18 Attachment 1 – Medical Certification Information
- CAUSE-PA III-18 Attachment 2 – Payment Assistance - Theory CBT
- CAUSE-PA III-18 Attachment 3 – Payment Assistance - Disputes
- CAUSE-PA III-18 Attachment 4 – Medical Certificates Reference Information
- CAUSE-PA III-18 Attachment 5 – Off Accounts
- CAUSE-PA III-18 Attachment 6 - Web - med cert
- CAUSE-PA III-12 Attachment 6 – Residential Reconnection Agreements CBT

Lesson 1 of 7

Introduction and Learning Objectives

Learning Objectives

This training covers an overview of Pennsylvania Public Utility Commission (PUC) and the residential termination process and is based on several work methods and/or regulatory requirements.

By the end of this course, you will:

- Identify what the Pennsylvania Public Utility Commission (PUC) and Bureau of Consumer Services (BCS) do for customers.
- Define the termination process.
- Explain the months when Pennsylvania utilities typically terminate for non-payment.
- Explain how to stop termination for non-payment.
- Explain the Medical Certification guidelines.

Lesson 2 of 7

Pennsylvania Public Utility Commission (PUC)

The Pennsylvania Public Utility Commission (PUC) is a regulatory agency that balances the needs of the consumers and utilities.

The PUC can balance the needs of the consumers and utilities by:

- Ensuring safe and reliable utility service at reasonable rates.
- Protecting the public interest.
- Educating consumers to make independent and informed utility choices.
- Furthering economic development.
- Fostering new technologies and competitive markets in an environmentally sound manner.

There are several bureaus that support the PUC. One of these bureaus is the Bureau of Consumer Services (BCS). The BCS is our direct link to the PUC. They oversee our billing and credit activities. Our processes, like payment assistance, are established with the PUC regulations built into them.

Lesson 3 of 7

Residential Termination Process

We render a bill to obtain payment for the electricity used by the customer. Although you should not handle billing questions, you will be able to guide the customer to pertinent information on the bill.

Watch the video below to learn about the information on a PPL bill.

Complete the content above before moving on.

Some customers struggle to pay their bills. If the customer has an overdue balance that is not paid, the termination process begins.

We terminate low-income residential service for non-payment **between April 1 through November 30** (internal information)**.** All other income levels can be terminated all year. Process begins if customer does not pay the amount due.

Residential Termination Process: Overview

- Process takes between 10 days and can go as long as 60 calendar days.
- Orders are voided after 60 days.
- The customer's credit rating helps determine how long the termination process will take.

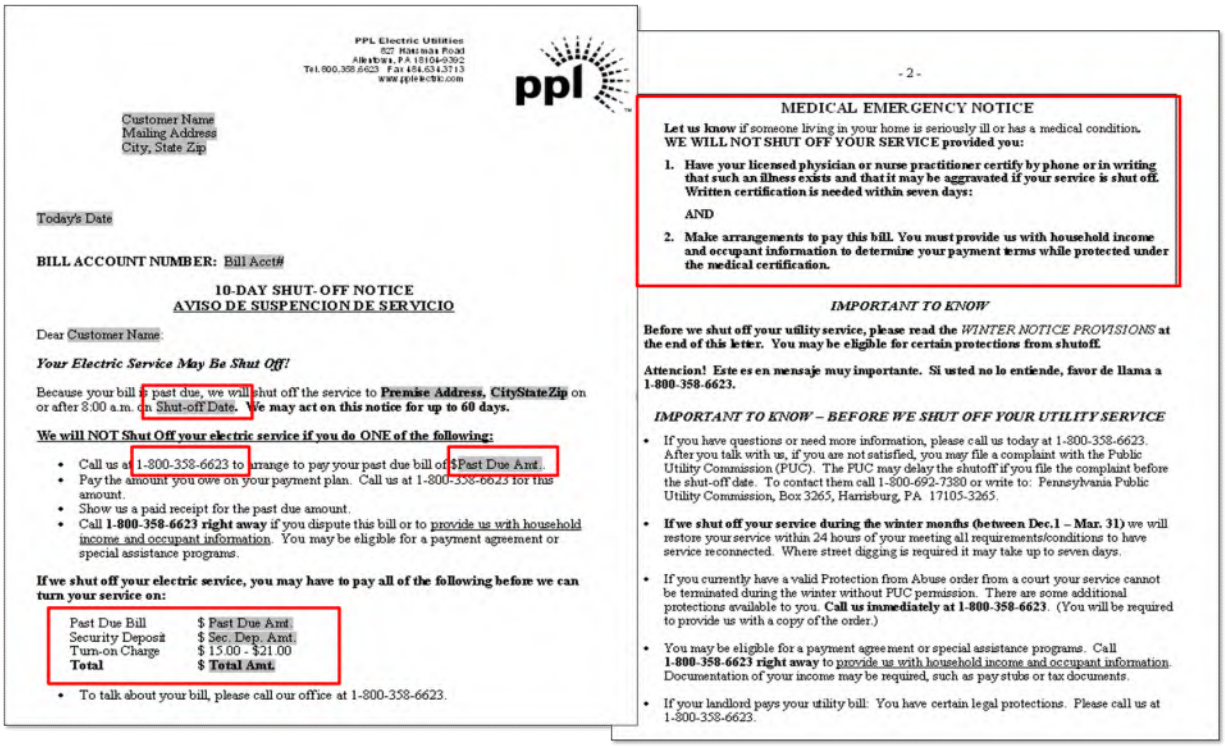
Ratings range from “A” though “D”:

- “A” is the lowest risk customer. This customer will receive more reminders before a 10-Day Termination Letter is sent.
- “D” is the highest risk customer. This customer will have a higher priority for termination.

Residential Termination Process: Steps

1

10-Day Termination Letter



PPL Electric Utilities
827 Hausman Road
Allentown, PA 18104-9392
Tel. 800.358.6623 Fax 484.634.3713
www.pplelectric.com

Customer Name
Mailing Address
City, State Zip

Today's Date

BILL ACCOUNT NUMBER: Bill Acct#

10-DAY SHUT-OFF NOTICE
AVISO DE SUSPENCION DE SERVICIO

Dear Customer Name

Your Electric Service May Be Shut Off!

Because your bill is past due, we will shut off the service to **Premise Address, CityStateZip** on or after 8:00 a.m. on Shut-off Date. **We may act on this notice for up to 60 days.**

We will NOT Shut Off your electric service if you do ONE of the following:

- Call us at 1-800-358-6623 to arrange to pay your past due bill of $Past Due Amt.
- Pay the amount you owe on your payment plan. Call us at 1-800-358-6623 for this amount.
- Show us a paid receipt for the past due amount.
- Call **1-800-358-6623 right away** if you dispute this bill or to provide us with household income and occupant information. You may be eligible for a payment agreement or special assistance programs.

If we shut off your electric service, you may have to pay all of the following before we can turn your service on:

Past Due Bill	$ Past Due Amt.
Security Deposit	$ Sec. Dep. Amt.
Turn-on Charge	$ 15.00 - $21.00
Total	**$ Total Amt.**

- To talk about your bill, please call our office at 1-800-358-6623.

- 2 -

MEDICAL EMERGENCY NOTICE

Let us know if someone living in your home is seriously ill or has a medical condition. **WE WILL NOT SHUT OFF YOUR SERVICE provided you:**

1. **Have your licensed physician or nurse practitioner certify by phone or in writing that such an illness exists and that it may be aggravated if your service is shut off. Written certification is needed within seven days:**

   AND

2. **Make arrangements to pay this bill. You must provide us with household income and occupant information to determine your payment terms while protected under the medical certification.**

IMPORTANT TO KNOW

Before we shut off your utility service, please read the *WINTER NOTICE PROVISIONS* at the end of this letter. You may be eligible for certain protections from shutoff.

Attencion! Este es en mensaje muy importante. Si usted no lo entiende, favor de llama a 1-800-358-6623.

IMPORTANT TO KNOW – BEFORE WE SHUT OFF YOUR UTILITY SERVICE

- If you have questions or need more information, please call us today at 1-800-358-6623. After you talk with us, if you are not satisfied, you may file a complaint with the Public Utility Commission (PUC). The PUC may delay the shutoff if you file the complaint before the shut-off date. To contact them call 1-800-692-7380 or write to: Pennsylvania Public Utility Commission, Box 3265, Harrisburg, PA 17105-3265.
- **If we shut off your service during the winter months (between Dec.1 – Mar. 31)** we will restore your service within 24 hours of your meeting all requirements/conditions to have service reconnected. Where street digging is required it may take up to seven days.
- If you currently have a valid Protection from Abuse order from a court your service cannot be terminated during the winter without PUC permission. There are some additional protections available to you. **Call us immediately at 1-800-358-6623**. (You will be required to provide us with a copy of the order.)
- You may be eligible for a payment agreement or special assistance programs. Call **1-800-358-6623 right away** to provide us with household income and occupant information. Documentation of your income may be required, such as pay stubs or tax documents.
- If your landlord pays your utility bill: You have certain legal protections. Please call us at 1-800-358-6623.

Click on the image to zoom in

The termination letter can be sent as early as 5 days after the bill due date. The 10-day notice includes:

- Intended shut off date.
- PPL Contact information.
- Total past due amount.
- Amount required if termination is not avoided.
- Medical Certification Information (this will be covered in more detail).

3-Day Call

if the customer does not respond to the letter, the next step is a 3-day call. The calls are auto-generated. The PUC requires we make two valid attempts to satisfy the requirement. If we reach the customer on the first attempt, a second is not required. To satisfy the regulatory requirements, a successful attempt is considered:

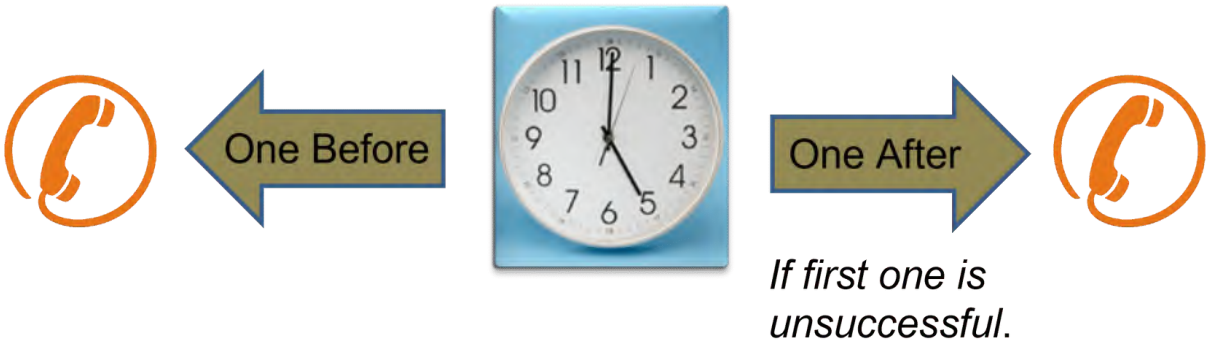
- Busy signal.
- No answer.
- Answering machine.
- Caller hung up.

> None of these attempts indicate that there is something wrong with the telephone number. If we are unsuccessful by phone, a 3-day door hanger is posted at the property. If the attempts are successful, there is no need for a door hanger.

The two attempts have to be made on two different days:

1. First attempt will happen **three business days** before termination date and must be **before 5:00pm.** If we reach a party and provide termination details, second attempt not required.
2. Second attempt, if needed, must be **after 5:00pm on a different day.**

Making the attempts on different days at different times allows us to try to reach the customer at different times as all customers have different schedules.



Click on the image to zoom in

SHUT OFF DATES

Before we look at how to determine the shut off date when a door hanger is left, we must first understand what days we do not disconnect service for residential customers.

- We will not disconnect service for non-payment on a weekend or PPL recognized holiday.
- We do not work residential shut off orders on a Friday.

The termination date may change from the original date based on the date the second telephone call is made or the date the service person delivers the 3-day notice.

The date of shut off may change based on when we are successful with the 3-Day call attempt. Based on the calendar below, we send the 10-day termination letter on 5/4. Letter displays termination date of 5/14.

The 3-day call is successful on 5/11. Now we must wait 3 **full** business days before we can terminate service. In this case, it is very likely the customer will be disconnected on a day other than the day listed on the shut off notice.

Click on the image to zoom in

5/11	Day 0
5/12	Day 1
5/13	Day 2
5/14	Day 3 **Note:** Original date on shut off notice.
5/15	Day of cut **Note:** This is a Friday. We do not cut on Fridays.
5/18	New day of cut.

We use this chart to determine the date of disconnect based on the date the three day notice was delivered.

3-Day Termination Notice Delivered	Day of Termination
Monday	Monday
Tuesday	Monday
Wednesday	Tuesday
Thursday	Wednesday
Friday	Thursday

Residential Termination Process: Claims Protection from Abuse (PFA)

When a member of the household has provided proof of an active PFA at the premise, we will provide an **additional 48-hour notice** prior to termination of service due to non-payment (all other termination process steps and requirements are the same).

If a copy of the PFA is on file, there will be a critical contact on the account. The additional notice is generated by the system automatically due to the critical contact.

We provide additional protections when there is an active PFA because:

- Customer may not be able to access premise or mail.
- Customer may be in physical danger if power is disconnected.
- It's a PUC requirement.

If we do not have the PFA on file and the caller mentions one exists, then we must follow normal payment assistance and ask that they fax the disposition page showing the following:

- A court seal.
- Expiration date.
- The name of the victim.

Customer must black out their SSN before mailing or faxing the disposition page.

There are times when we may think something is going on that may indicate a PFA exists, but we do not want to assume this in all cases.

Red flags that may require us to discuss the topic:

- Customer states that they are unable to acquire any of their bills/financial information.
- Customer states they had to move out of their old residence because of family problems.
- Divorce or separation is discussed.
- Mention of unstable home/family situation and/or problems with locating their financial/billing information due to prior residence being inaccessible.

If you suspect a PFA situation, state the following to the customer:

"If you currently have a Protection from Abuse order from a court, there are additional protections available to you. You will be required to provide us with a copy of the order."

Note: Advise customer to fax or mail information.

Lesson 4 of 7

Stopping the Termination Process

When customers receive a termination notice, they will typically contact us to identify the amount needed to stop termination. Customers may use our online services, depending on how close they are to termination.

There are three things a customer can do to stop termination. Customers can stop termination at any point in the process by:

1. Paying the full overdue balance or the amount needed to bring the overdue balance below the current threshold.
2. Establishing a new payment agreement or paying the missed installments on the previous defaulted payment agreement.
3. Obtaining the required payment from an assistance agency (i.e. LIHEAP, and Operation Help).

A customer can *temporarily* stop termination if they do one of the following:

1. Disputing the available payment options

2 Obtaining a medical certificate

Disputes

A payment agreement dispute happens when a customer does not agree to the payment agreement terms. Dispute rights are verbally provided to the customer and a 10-day collection hold is placed on the account.

Click on each tab to learn more

10-DAY HOLD ACTIONS | **IF NO ACTION TAKEN** | **IF CUSTOMER CALLS PUC**

During the 10-day collection hold, the customer may do one of the following:

- Pay the full overdue.
- Pay the amount we are requesting to stop collections.
- Contact the Public Utility Commission.

10-DAY HOLD ACTIONS | **IF NO ACTION TAKEN** | **IF CUSTOMER CALLS PUC**

If the customer does not take any action within 10 days, the 10-Day collection hold ends and the account will go back into collections at the point it stopped.

10-DAY HOLD ACTIONS	IF NO ACTION TAKEN	IF CUSTOMER CALLS PUC

If the customer contacts the PUC, the account will stay out of collections until the PUC provides a payment agreement to the customer.

Note: The customer is still required to pay current bills during this period.

Medical Certificates

A **Medical Certification** (Med. Cert.) is a statement from an authorized licensed doctor, physician's assistant or nurse practitioner which protects an account from collection activity for 30 days. If the customer claims to have a medical condition, we follow the guidelines established by the PUC.

- When a **customer first claims a medical condition** following a 10-day termination notice and the customer is eligible, we place a 3-day hold on their account to give them time to contact their health-care provider.
- If the **health care provider's office calls us**, we will provide them with the appropriate form and place a 7-day hold on the customer's account if the customer is eligible for a Med. Cert.
- Once **we have a valid Med. Cert.**, the account is held from collections for 30 days if the customer is eligible

If a customer or medical professional requests an alternate way to obtain the medical certificate form (other than fax), refer them to the Commission website.

A medical certification can be submitted when the power is on or off. If the power is off due to non-payment, we will issue an order to turn the power back on.

VALIDATION	INFORMATION REQUIRED	SUBMISSION

Three valid medical certifications are accepted in a 4-year period unless the customer pays off their past due balance. As indicated in Chapter 56 regulations, Med. Cert's are accepted from the following:

- Medical Doctors (MD)
- Physician's Assistant (PA)
- Doctors of Osteopathy (DO)
- Nurse Practitioners (NP)

VALIDATION	INFORMATION REQUIRED	SUBMISSION

A valid Med. Cert. can be on any form, but must be signed by a Doctor, PA, or NP. It must include the following:

- Name and address of the ratepayer
- Name and address of the afflicted person and their relationship to the ratepayer
- Name, office address, and telephone number of the certifying doctor, physician's assistant, or nurse practitioner

VALIDATION	INFORMATION REQUIRED	SUBMISSION

A Med. Cert. can be submitted:

- In writing
- Through fax
    - If you receive a call from a medical professional attempting to certify a customer's medical condition, please explain that we are happy to help and can fax them the medical certification form. Explain we must receive the certification in writing and provide the caller with instructions on faxing the medical certification form. Advise that once completed and signed by an authorized medical professional, we will protect the account for 30-days.
- Through the Commission website as follows:
    - Visit www.puc.pa.gov/electricity
    - Scroll down to ***Utility Assistance*** and click ***Find Support***
    - Go to the section titled ***Energy Assistance Resources*** - the Medical Certificate Guidance and Standard Medical Certificate Forms are in this section

Note: Even though the PUC created the standard medical certificate form, it is not mandatory. If the medical professional faxes in a letter that includes all required information, the form does not need to be used. The following is required:

- The name and address of the customer or applicant in whose name the account is registered
- The name and address of the afflicted person and relationship to the customer or applicant
- The anticipated length of the affliction
- The name, office address, and telephone number of the certifying physician, nurse practitioner, or physician assistant
- The signature of the certifying physician, nurse practitioner, or physician assistant
- The license number of the certifying physician, nurse practitioner, or physician assistant

Under no circumstances should we accept a medical certification over the phone, nor should we place a 30-day suspend charge on the account (even though the option is still available in ID).

If you question the validity of the individual authorizing the medical certificate, consult a senior customer service representative or supervisor. You should **not**:

- Pass judgment or try to influence the doctor, PA or NP
- Interject personal beliefs about the process or what we assume are the customer's intentions
- Provide information about the customer's payment history
- Inquire on the nature of the affliction

Lesson 5 of 7

Key Takeaways

- The PUC balances the needs of customers and utilities, and the BCS is our direct link to the PUC.
- The termination process begins in April and is over at the end of November. It begins with a 10-Day termination notice.
- After the termination notice, we make 2 phone attempts. If we don't have a valid phone number, we post a notice of termination.
- We do not terminate on Friday, weekend or on a holiday.
- Customer can stop termination by paying the full overdue balance, starting a new PA or activating one that defaulted, or obtaining help from an assistance agency that stops termination.
- Customers have PUC rights if they don't agree with our payment agreement offer, as long as they have not had the same type of 'dispute' since the most recent 10-day termination letter was sent.
- PPL will not accept more than 3 Med Certs in a 4-year period (unless the customer has paid the overdue balance in full within the 4-year period).
- If the customer is eligible, we will put a hold on collection activity for 3 days to give a customer who claims to have a medical condition time to contact a doctor. When we receive a valid Med. Cert., the account is held from the collection process for 30 days. The customer should be advised to make required payments.

Lesson 6 of 7

It's Time to Check Your Knowledge

It's time to check your knowledge! Answer the following questions related to **Payment Assistance Theory**. If you're not sure of an answer, feel free to navigate back through different lessons in this course to refresh your memory.

Click **Continue** to begin.

CONTINUE

Question

01/05

The first step in the termination process is to send the 10-day termination letter.

- ◯ True
- ◯ False

SUBMIT

Complete the content above before moving on.

Question

02/05

When are we required to leave a 3-day door hanger at a location?

- Any time the customer is in the termination process
- When a 3-day call attempt is unsuccessful
- Before we send the 10-day termination notice

SUBMIT

Complete the content above before moving on.

Question

03/05

If the 3-day call was completed on a **Tuesday**, what would the shut off date be?

- ○ Monday
- ○ Tuesday
- ○ Wednesday
- ○ Thursday
- ○ Friday

SUBMIT

Complete the content above before moving on.

Question

04/05

If the 3-day call was completed on a **Friday**, what would the shut off date be?

- ◯ Monday
- ◯ Tuesday
- ◯ Wednesday
- ◯ Thursday
- ◯ Friday

SUBMIT

Complete the content above before moving on.

Question

05/05

If the 3-day call was completed on **Monday**, what would the shut off date be?

- ◯ Monday
- ◯ Tuesday
- ◯ Wednesday
- ◯ Thursday
- ◯ Friday

SUBMIT

Complete the content above before moving on.

Lesson 7 of 7

Summary

This concludes the **Payment Assistance Theory** training. Now that you have completed this training, you are expected to do the following:

- Identify what the Pennsylvania Public Utility Commission (PUC) and Bureau of Consumer Services (BCS) do for customers
- Define the termination process
- Explain the months when Pennsylvania utilities typically terminate for non-payment
- Explain how to stop termination for non-payment
- Explain the Medical Certification guidelines

Click **Exit Course** and **Save and Close** (top right of page) to complete the course.

If you are on a mobile device, click the **ellipses icon** (3 dots in top right) to **Save and Close**.

EXIT COURSE

Medical Certificates Reference Information

Last Updated: June 2, 2025

DEFINITION

A written document signed by a licensed physician, nurse practitioner, or physician assistant, certifying that a customer or member of the customer's household is seriously ill or has been diagnosed with a medical condition requiring the continuation of service to treat the medical condition.
If you have a question regarding the validity of the individual authorizing the medical certificate (med cert), discuss with a supervisor for approval.

SELECT A TOPIC

- Eligibility for a Med Cert
- Eligible Medical Providers
- How Medical Providers Contact PPL to Request Med Cert
- Faxing a Med Cert
- Must Med Cert Come from the Doctor's Office?
- Valid Med Cert Received After Service Shut-Off
- Scripts (for Reference if Using CSS)

SUPPORTING RESOURCES

- Med Cert Eligibility
- Med Certs-Off Accounts

Eligibility for a Med Cert

Customers are eligible for one 30-day medical certificate and two 30-day renewals on the same balance. To determine if a customer is eligible for additional medical certificates, either one of the following MUST be true.

1. The customer has reached a zero overdue balance since the submission of a prior medical certificate.
    - At the time the customer reaches a zero overdue balance, the customer is eligible for a new 30-day medical and two renewals.
2. The customer has paid his or her 30-day bill each month since the original medical certificate was presented.
    - This is the only exception to the rule regarding a maximum of two renewals. The customer is entitled to unlimited medical certificates so long as the customer continues to pay the monthly bill each month.

- **Customers are eligible for a Med Cert after receiving the 10-day shut-off notice**
    - **Only one Med Cert allowed within a 30-day period**
- Upon initial notification from the Ratepayer or other occupant of the home that a medical condition exists, PPL will temporarily suspend collection activity for three calendar days
- Medical certifications are accepted for any occupant of the home
- Within three calendar days the customer should contact the medical provider and request they contact PPL to obtain a Med Cert form. Alternatively, the physician, nurse practitioner, or physician assistant could send in written correspondence on the medical office's letterhead that includes the following:
    1. Name and address of the customer or applicant in whose name the account is registered
    2. Name and address of the afflicted person/person with medical condition and relationship to the customer or applicant
    3. The anticipated length of the affliction/medical condition
    4. Name, office address, and telephone number of the certifying physician, physician assistant, or nurse practitioner:
    5. Signature of the certifying physician, nurse practitioner, physician assistant, or nurse practitioner.

Scroll To Top

6. License number of the physician, physician's assistant, or nurse practitioner.

- After medical condition is confirmed by the medical provider in writing, collection activity is suspended for 30 calendar days
- **Med certs may be renewed after 30 days**
  - **Customer can receive a maximum of three certificates (one initial certificate and up to two renewal certificates)**

Note: We will accept a Med Cert even if the customer is not in collections. If the customer is not in the termination process, however, the med cert script should not appear, and a med cert should not be offered.

Eligible Medical Providers

PPL accepts medical certification from a:

- Licensed Physician
- Doctor of Medicine (M.D.)
- Doctor of Osteopathic Medicine (D.O.)
- Nurse Practitioner
- Physician Assistant

How Medical Professional and Customers Can Obtain a Medical Certificate

- Call PPL at 1-800-358-6623
- PPL Website
  - Ways to Save >Assistance Programs > Are you looking for a medical certificate (Scroll to bottom)
  - This will provide a link to the PA PUC website.
    - Scroll to **Standard Medical Certificate Form**

Faxing a Med Cert

When a doctor's office calls to request a medical necessity form, explain that you will have it faxed and that it needs to be filled out completely and returned within seven days.

- This is done automatically via Intelligent Desktop (ID) when selecting **Confirm Medical Necessity-Request Form (seven days)**

If faxing fails and the customer is calling back stating the doctor's office has not received the fax, instruct the customer to have their medical office call PPL directly to have the certification form re-faxed.

If faxing fails and the doctor's office is calling back stating they did not receive the medical certification form we faxed to them, please apologize for the inconvenience and offer to re-fax the form. If the doctor's office asks if they can just fax us verification of the medical condition, you may explain:

- We will accept a faxed note sent to (484) 634-3484
  - Please explain the med cert will need to include the following:
    1. Name and address of the customer or applicant in whose name the account is registered.
    2. Name and address of the afflicted person/person with medical condition and relationship to the customer or applicant.
    3. The anticipated length of the affliction/medical condition.
    4. Name, office address, and telephone number of the certifying physician, physician assistant, or nurse practitioner.

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5. Signature of the certifying physician, physician assistant, or nurse practitioner.
6. License number of the physician, physician's assistant, or nurse practitioner.

Must Med Cert Come from the Doctor's Office?

- Med Certs must be submitted in writing
- If the customer is providing a doctor's note that meets the criteria under the "Eligibility for a Med Cert" section and the note includes **all** required information needed on a faxed note from"Faxing a Med Cert" section, expedite the Med Cert:
  - If anything required is missing on the note, attempt to fax the Med Cert form (if a fax number was provided on the note)
  - If no fax number provided, attempt to contact the doctor's office to obtain a fax number and fax the form
  - If not able to reach the doctor or leave a message, attempt to reach the customer and advise them to contact the doctor and explain what is needed to accept the Med Cert

Valid Med Cert Received After Service Shut-Off

- See Med Certs-Off Accounts

Scripts (for Reference if Using CSS)

Customer is Eligible For a Med Cert

"Is there someone living in your home with an existing medical condition that would be aggravated by the absence of electricity?"

- **If customer responds "Yes" to above question and is eligible for a 3-day Med Cert:**
  "I am sorry to hear that. To obtain a medical certificate, your doctor, nurse practitioner, or physician's assistant would need to contact us. We will hold your account from shut-off for three days. Once we receive the medical certificate, we will not shut off service for up to 30 days. State regulations limit the number of medical certification renewals. To keep your service on and eliminate the risk of a declined medical certification in the future, let's review payment options to help you pay your balance."

- **If customer responds "Yes" to above question and is <u>not</u> eligible for a 3-day Med Cert:**
  "I am sorry to hear that. To obtain a medical certificate, your doctor, nurse practitioner, or physician's assistant would need to contact us. Once we receive the medical certificate, we will not shut off service for up to 30 days. State regulations limit the number of medical certification renewals. To keep your service on and eliminate the risk of a declined medical certification in the future, let's review payment options to help you pay your balance."

If Customer has Exceeded the Number of Med Cert Renewals Permitted:

"*Our records show multiple medical certification renewals on your account. State regulations limit the number of renewals we accept. We will not accept any additional medical certificates until the past due balance is paid in full. If you are unable to pay your balance in full, we can*

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Med Certs - Off Accounts

Last Updated: September 29, 2020

DEFINITION

Medical Certification (Med Cert) – A written statement from a physician, nurse practitioner or physician's assistance attesting that a member of the customer's household is seriously ill or has been diagnosed with a medical condition requiring the continuation of service to treat the medical condition.

INTERACTION HANDLING

Reference

Reference Medical Certificates Reference Information for general details regarding med certs.

Off Accounts – Customer vs. Applicant

For med certs, a person remains a "customer" after termination until the final bill for service is past due. After the final bill due date, the person becomes an "applicant."

- **For Customers** – PPL needs to restore service (without requiring payment) within 24 hours of receiving the med cert
- **For Applicants** – PPL does not need to modify or eliminate the financial requirement to obtain service
  - Once the applicant pays the required amount, the med cert "clock" starts ticking (restoration within 24 hours of receiving the med cert)
  - All obligations (if any) must be met, along with the medical certification, for an applicant requesting service at a property with a blocked meter

Processing Med Cert

- When the Med Cert or written notice of medical emergency is returned with the Licensed Physician/Doctor of Osteopathic Medicine/Nurse Practitioner/Physician Assistant's signature, it will be entered in Work Assignment and Tracking System (WATT) via Kofax
- The person assigned to work this WATT will verify there is a 30-day Suspend Charge on the account
- Med cert will be filed electronically via Filenet

Reconnection – Active Account

- Use Intelligent Desktop (ID) reconnect to confirm medical necessity
- ID automatically issues a cut-in order and applies a 30-day suspend charge
- Service scheduled for reconnect within 24 hours of receiving the valid medical certification

ACTION ITEMS

Reconnection – Final Account

- Issue a new account
- If med cert is received and all service requirements are satisfied on a Friday or day before PUC or PPL holiday, issue an After Hours Unblock (PSP Code 88)
  - If a line crew is needed, issue a Trouble Call (PSP Code 89)
  - Enter a WATT Referral – Regional Ops – Same Day Reco
- Check to make sure the system has issued a **same day** reco if today is a Friday or day before a PUC or PPL holiday

SUPPORTING RESOURCES

- Medical Certificates Reference Information

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Reconnection – Final Account

- If med cert is received and all service requirements are satisfied the service will be restored within 24 hours
- Issue a new account
- If med cert is received and all service requirements are satisfied on a Friday or day before PUC or PPL holiday, issue an After Hours Unblock (PSP Code 88)
    - If a line crew is needed, issue Trouble Call (PSP Code 89)
    - Enter a WATT Referral – Regional Ops – Same Day Reco/Unblocks (be sure to pick the correct region, refer to Zip Codes on left side of screen)
- Check to make sure the system has issued a **same day** reco if today is a Friday or day before a PUC or PPL holiday

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WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA III-19

Please describe PPL's policy for renewal of medical certificates, including a description of any conditions a customer must satisfy to receive a renewal and the number of renewals available. Please also provide a copy of all current written policies, procedures, or other documents which describe PPL's policy for renewal of medical certificates.

PPL Electric Response

Medical certificates may be renewed after 30 days.

- Customers can receive a maximum of three certificates (one initial certificate and up to two renewal certificates), on the same balance over 4 years.

Customer may receive additional medical certificates, if either of the following is true:

- The customer has reached a zero overdue balance since the submission of a prior medical certificate.
    - At the time the customer reaches a zero overdue balance, the customer is eligible for a new 30-day medical certificate and two renewals.
- The customer has paid their 30-day bill each month since the original medical certificate was presented.
    - This is the only exception to the rule regarding two renewals. The customer is entitled to unlimited medical certificates, so long as the customer continues to pay their monthly bill each month.

See Attachments:

- CAUSE-PA III-19 - Attachment 1 - Payment Assistance CBT
- CAUSE-PA III-12 Attachment 6 - Residential Reconnection Agreements CBT
- CAUSE-PA III-18 Attachment 1 - Medical Certification Information
- CAUSE-PA III-18 Attachment 2 - Payment Assistance – Theory CBT

- CAUSE-PA III-18 Attachment 3 - Payment Assistance - Disputes

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
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Docket No. R-2025-3057164

CAUSE-PA III-20 Please describe in detail how PPL informs customers at risk of termination of the availability of medical certificates. Please also provide a copy of all current written policies and/or procedures, memoranda, training materials, call scripts, emails, and/or other written documents which describe the policies and procedures related to informing customers at risk of termination of the availability of medical certificates.

PPL Electric Response

Automated scripting on payment assistance calls prompts the agent to assess whether a medical condition exists in the household. If a customer indicates that someone in the home has an existing medical condition that would be aggravated by the absence of electricity, the Medical Certificate procedures will be displayed for the agent to inform the customer.

Similarly, customers self-serving on the web or through Interactive Voice Response ("IVR") will be prompted to assess a medical condition and receive information accordingly.

See Attachments:

- CAUSE-PA III-18 Attachment 1 - Medical Certification Information
- CAUSE-PA III-18 Attachment 2 - Payment Assistance - Theory CBT
- CAUSE-PA III-18 Attachment 3 - Payment Assistance-Disputes
- CAUSE-PA III-18 Attachment 4 - Medical Certificates Reference Information
- CAUSE-PA III-18 Attachment 6 - Web - med cert
- CAUSE-PA III-19 Attachment 1 - Payment Assistance CBT

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
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Dated October 22, 2025
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CAUSE-PA III-22

Please describe in detail PPL's process for assessing a customer's eligibility for a payment arrangement and for setting its terms, including a description of how PPL determines the length of a payment arrangement, the amount of any initial payment due at the start of a payment arrangement, and the amount of each payment, for each of the following:

a) Customers with active service.
b) Customers whose service has been terminated.
c) Customers who submit a Protection from Abuse order or another court order establishing that they are experiencing domestic violence.
d) Customers who submit a medical certificate.

PPL Electric Response

The Company provides payment arrangement terms based on income level determined by household income and household size.

a) Customers with active service
    1. Terms range from 6 to 24 installments based on income level
    2. Non-catch-up arrangements based on current charges plus an installment towards overdue balance
    3. Catch-up arrangements require missed bills and installments from the non-catch-up arrangement
b) Customers whose service has been terminated
    1. Reconnection arrangements based on prior number of defaulted arrangements or prior disconnection for non-payment
    2. Initial reconnection payment ranges from 1/24th to full overdue balance based on prior number of defaulted arrangements or prior disconnection for non-payment

c) Customers who submit a Protection from Abuse order or another court order establishing that they are experiencing domestic violence
    1. Customers are offered the same terms outlined in Customers with active service
    2. Exception: 48-hour notification added prior to service termination. If service was terminated, service would be reconnected and a 48-hour notification provided.
d) Customers who submit a medical certificate
    1. Customers are offered the same terms outlined in Customers with active service
    2. If service was terminated, it would be restored upon receipt of medical certificate.

See CAUSE-PA III-22 Attachment 1.

Account Status	Active Service		Service Terminated	
Income level	Non-Catch Up (NCU)	Catch-Up	Reconnection 1	Reconnection 2
	Initial payment for all NCU arrangements are based on current charges plus an installment towards the overdue balance	Initial payment for all Catch-up arrangements equal total missed bills and NCU installments	Eligible for terms if less than 2 defaulted non-catchup or PUC or any prior reconnection arrangement	Terms applied if 2 or more defaulted non-catchup, or PUC or a prior reconnection arrangement
1	24 installments	Remaining installments calculated based on NCU arrangement.	Initial payment = 1/24 of overdue balance 23 monthly installments	Full overdue balance. Can negotiate to 50% of overdue balance to reconnect; remaining overdue balance due with next bill.
2	18 installments	Remaining installments calculated based on NCU arrangement.	Initial payment = 1/24 of overdue balance 12 monthly installments	Full overdue balance. Can negotiate to 50% of overdue balance to reconnect; remaining overdue balance due with next bill.
3	12 installments	Remaining installments calculated based on NCU arrangement.	Initial payment = 1/12 of overdue balance 11 monthly installments Security deposit assessed	Full overdue balance. Can negotiate to 50% of overdue balance to reconnect; remaining overdue balance due with next bill. Security deposit assessed
4	6 installments	Remaining installments calculated based on NCU arrangement.	Initial payment - 1/3 of overdue balance 2 monthly installments Security deposit assessed	Full overdue balance. Can negotiate to 50% of overdue balance to reconnect; remaining overdue balance due with next bill. Security deposit assessed

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
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CAUSE-PA III-24 Please indicate whether PPL allows an applicant for service with prior arrears to connect to service and enroll in OnTrack to freeze their arrears. If the answer to this question is yes, please indicate whether an applicant with arrears can apply for service and enroll in OnTrack before service begins, or whether such an applicant must first establish service before applying to OnTrack.

PPL Electric Response PPL Electric does allow an applicant for service with prior arrears to connect to service and enroll in OnTrack to freeze their arrears; however, the applicant must first establish service and meet any requirements for service prior to applying for OnTrack.

If the Company requests an up-front security deposit as a requirement to establish service, applicants who have income below 250% of federal poverty guidelines may apply for a low-income waiver of the deposit. The applicant would need to provide proof of income to one of PPL Electric's community-based partner organizations, who would determine if the individual is eligible for a waiver. The agency would then notify PPL Electric to waive the deposit so that service could be established.

If the Company requests payment of some, or all, of a past due balance as a requirement to establish service, applicants who have income below 250% of federal poverty guidelines may apply for an Operation HELP grant. The applicant would need to provide proof of income to one of PPL Electric's community-based partner organizations, who would determine if the individual is eligible for a grant. If the amount required to establish service is greater than the maximum Operation HELP grant, the customer may be required to pay the difference before the agency authorizes a grant.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
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CAUSE-PA III-27

Please indicate whether PPL's interactive voice response (IVR) call center system authorizes payment arrangements for customers. If the answer to this question is yes, please describe:

a) The information the IVR requests from customers to assess eligibility for and set the terms of a payment arrangement;
b) The information the IVR considers when assessing eligibility for and setting the terms of a payment arrangement;
c) The information the IVR provides to customers to inform them of the terms and obligations of the payment arrangement;
d) Any other communications, including written communications, provided to a customer entering a payment arrangement via PPL's IVR to inform the customer of the terms and obligations of the payment arrangement.

PPL Electric Response

Yes, customers establishing payment arrangements through the IVR are prompted to provide the same information whether speaking with an agent or self-serving on the web.

a) Household income and number of occupants.
b) The system will then review prior payment arrangement status to determine the type of arrangement to offer.
    - If a customer is scheduled for service termination, the termination date and amount required to stop termination are provided.
    - Payment assistance options offered, if income eligible.
c) The IVR provides the terms which include the additional payment amount and length of term. Customers provide a recap of payment arrangement terms offered.

d) Customers can opt to receive a letter or email with the terms offered.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA III-29	Please list all methods by which a customer can establish a payment arrangement with PPL.
PPL Electric Response	Customers can establish a payment arrangement with a live PPL Electric agent, on the web, or through interactive voice response (IVR).

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA III-31	Please provide the same information provided in response to the previous interrogatory except broken down by customers with the following income tiers: 0-150% of poverty; 150.1-250% of federal poverty level; and 250% of poverty and above.
PPL Electric Response	See CAUSE-PA III-31 Attachment 1.

		A	B	C	D	E	F	G	H	I	J
Income level	Channel	Began Payment Agreement (PAG)	Began PAG and made any payment	Began PAG and failed to make any payment	Began PAG and failed to make any payment beyond initial payment	Began PAG and was not successfully completed and made fewer than three payments	Began PAG and was not successfully completed and made fewer than six payments	Began PAG and was not successfully completed and made fewer than nine payments	Began PAG and was not successfully completed and made fewer than twelve payments	Began PAG and successfully completed the payment agreement	Began PAG and subsequently had service terminated by PPL
0-150%	AGENT	69,040	38,921	33,539	12,022	43,411	47,015	48,786	49,884	7,880	8,196
	IVR	25,579	15,283	12,855	6,971	18,542	19,396	19,746	20,004	3,448	3,785
	WEB	109,828	66,115	75,193	24,152	83,538	86,626	88,103	89,035	27,120	14,050
150.1% - 250%	AGENT	27,062	16,698	11,712	4,448	16,091	18,138	19,102	20,060	4,415	2,082
	IVR	10,461	5,864	5,723	2,468	7,677	8,027	8,203	8,593	2,251	1,149
	WEB	41,112	23,694	26,622	7,864	30,391	31,999	32,749	33,388	11,609	3,522
250% OR >	AGENT	14,272	7,325	6,075	1,915	8,351	9,258	9,549	9,819	3,037	1,064
	IVR	4,274	1,876	2,333	717	3,046	3,162	3,193	3,292	1,058	450
	WEB	26,697	11,180	16,359	3,656	18,956	19,769	20,038	20,224	8,786	1,970

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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CAUSE-PA III-33 Please indicate whether PPL classifies payment arrangements by levels (e.g., Level 1, Level 2, Level 3, etc.). If the answer to this question is yes, please describe:

a) The factors that PPL uses to classify a payment arrangement at each level;
b) The terms and standards for payment arrangements at each level.

PPL Electric Response The Company offers payment arrangements based on income levels.

Income Level	Federal Poverty Guideline	Payment Arrangement Terms
1	0 – 149.9%	24 months
2	150% - 249.9%	18 months
3	250% - 300%	12 months
4	300% and above	6 months

WITNESS: Steven W. Wishart
Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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Dated October 22, 2025
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CAUSE-PA IV-6

Refer to PPL Elec. Utilities St. No. 8 (Wishart) at 12:13-15. Of the 11,509 residential customers on Rate RTS, please indicate the number of those customers that are:

a) Confirmed Low Income Customers
b) Enrolled in OnTrack

PPL Electric Response

The 11,509 provided in PPL Electric Statement No. 8 is the average monthly bill count for customers on rate schedule RTS during the Future Test Year. Note that the value in the testimony contained an error and should have been 11,609.

As of October 18, 2025, PPL Electric has 11,546 customers on the RTS rate schedule. Of that, 1,383 are confirmed low income customers, and 243 are enrolled in OnTrack.

WITNESS: Steven W. Wishart
Katelyn Arnold

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
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CAUSE-PA IV-8 Refer to PPL Electric Exhibit SWW-1. Please explain which rate classes PPL Electric applies the USR Rider to and the basis for the application of that rider to these rate classes.

PPL Electric Response At present, the USR applies to Rate Schedules RS and RTS. Customers being charged volunteer rates under Rate Schedules GS-1 and GS-3 pay RS rates and thus pay the USR as well.

As shown on page 50 of PPL Electric Exhibit GEO-1, the Company proposes applying the USR to Rate Schedule RS only, as it is proposing to eliminate the RTS rate schedule. Customers being charged volunteer rates under Rate Schedules GS-1 and GS-3 will continue to pay RS rates and, as a result, pay the USR as well.

Because the USR recovers costs associated with customer assistance programs for which only residential customers are eligible, it is consistent with cost of service principles to recover these costs only from residential customers.

WITNESS: Daniel S. Dane

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
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CAUSE-PA IV-14	At the ratemaking rate base and capital structure requested in this case, please specify in dollars what every 10 basis points of return on equity costs would be.
PPL Electric Response	At the ratemaking rate base and capital structure requested in this case, every 10 basis points of return on equity costs would equate to a change in the requested revenue increase of approximately $4,829 (in thousands). See CAUSE-PA-IV-14 Attachment 1.

WITNESS: Julissa Burgos

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
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Dated October 22, 2025
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CAUSE-PA IV-15	Please confirm that PPL Electric Utilities is not a publicly traded company and has no shareholders other than PPL Corporation. If the response to this question is anything other than yes, please explain who owns PPL Electric Utilities Corporation.
PPL Electric Response	Yes, PPL Electric is not a publicly traded company. PPL Electric's sole shareholder is PPL Energy Holdings, LLC. PPL Energy Holdings, LLC is a subsidiary of PPL Subsidiary Holdings, LLC, which is a subsidiary of PPL Corporation, a publicly traded company.

WITNESS: Julissa Burgos

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
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Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-17	What is the capital structure of PPL Electric Utilities' parent company PPL Corporation?
PPL Electric Response	As of September 30, 2025, PPL Corporation's capital structure was 2% short-term debt, 55% long-term debt, and 43% equity.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set V Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 24, 2025
Docket No. R-2025-3057164

CAUSE-PA V-1

Refer to PPL Elec. Utilities St. No. 14 (Olsen) at 6-7. Please describe in detail:

a) What factors the Company would consider in determining that "…it is not beneficial for the Company to meter individual tenants";
b) What factors the Company would consider in exercising its discretion to allow for submetering;
c) How the Company would ensure that a master-metered property that submeters complies with Section 1313 of the Public Utility Code;
d) How the Company would ensure that a master-metered property that submeters complies with Section 1529 et seq. of the Public Utility Code known as the Discontinuance of Service to Leased Premises Act.

PPL Electric Response

a.& b.) PPL Electric considers several factors, such as buildings being refurbished without provisions for metering, multi-story structures requiring PPL Electric service cables beyond the point of delivery, and properties with transient or unknown commercial/industrial tenants at the time of installation. Other examples include retail mall stores (excluding strip malls) needing multiple secondary transformers and metering rooms, buildings requiring rewiring to meet tenant-specific electrical needs while complying with code, and shared HVAC systems or electrical wiring that cannot be individually controlled or separated.

c.) PPL Electric notifies the landlord-ratepayer, who operates under a master meter arrangement, of their responsibility to ensure proper redistribution of service to individual tenants in accordance with current Tariff Rule 5(F) (proposed Tariff Rule 5(E)) at the time of connection.

d.) If PPL Electric initiates disconnection of a landlord-ratepayer master metered “residential building,” as defined by 66 Pa. C.S. § 1521, due to nonpayment, the Company will notify affected tenants at least 30 days in advance and offer them the option to pay the most recent sub-metered bill to maintain service. Tenants experiencing financial hardship may contact the Company to discuss available assistance programs or alternative payment arrangements. This process is conducted in accordance with PA Title 66, Chapter 15, Subchapter B.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set V Data Requests of the
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Dated October 24, 2025
Docket No. R-2025-3057164

CAUSE-PA V-6

Refer to PPL Elec. Utilities St. No. 18 (Norden) at 7. Under PPL's proposal to waive payment transaction fees, please indicate:

a) Whether a customer would be able to pay their bill in cash via Western Union without payment of a fee;
b) Whether there would be any other method(s) by which a customer could pay their bill in cash without payment of a fee. If the answer to this subpart is yes, please list these methods and for each describe where and how customers would be able to pay their bill in cash without payment of a fee.

PPL Electric Response

a) Under the proposal, a customer would be able to pay their bill in cash without a transaction fee via Western Union.
b) Yes, under the proposal, a customer would be able to pay their bill in case without a transaction fee via Bill Payment Centers that use Fiserv for payment processing.

WITNESS: Bickey Rimal

PPL Electric Utilities Corporation
Response to the Set V Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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Dated October 24, 2025
Docket No. R-2025-3057164

CAUSE-PA V-11

Refer to PPL Elec. Utilities St. No. 18 (Norden) at 10-14. Please confirm that, in the absence of the proposal to recover the costs of Universal Service Program salaries and wages through the USR:

a) that the costs would be included in O&M expenses that would be generally allocated according to PPL's proposed cost of service study; and,
b) that such costs would be recovered broadly from all ratepayers, not simply residential ratepayers.

PPL Electric Response

a) Yes.
b) Yes. Residential customers would be allocated approximately 87% of these wage and salary costs in accordance with the Company's cost allocation methodology. However, because these programs are only available to residential customers, PPL Electric believes that the wage and salary costs are better recovered exclusively through the USR.

WITNESS: Lisa Norden
Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set V Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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Dated October 24, 2025
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CAUSE-PA V-12

Refer to PPL Elec. Utilities St. No. 18 (Norden) at 10-14. Does PPL Electric Utilities recover in whole or in part the cost of salaries and wages needed to support data center development in rate class LP-5 directly from data center customers through a reconcilable rider? If not, please indicate how PPL recovers the cost of salaries and wages needed to support data center development in the rate class LP-5, and explain whether PPL is proposing such recovery in this case.

PPL Electric Response

The Company does not recover the cost of salaries and wages needed to support data center development or any other transmission system upgrades in rate class through a reconcilable distribution rider. Any work for LP-5 customers involves work at 69kV or above, which is defined as PPL Electric's transmission system; therefore, in accordance with the Company's Cost of Service study, costs associated with such work is not included in distribution rates.

Further, the majority of the salary and wage costs associated with transmission system upgrades are associated with specific projects and thus are capitalized and included in transmission rate base. Similar transmission-related costs not capitalized directly to a project are recorded to clearing accounts and recovered through the FERC Transmission Formula Rate. Additionally, the Company recovers costs that support data center projects through Constructions in Aid of Capital ("CIAC"), which are charged directly to the customer for upgrades that only support their interconnection and are not part of its rate base (e.g., dedicated line to customer).

The Company is not proposing to make any changes to this methodology.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 29, 2025
Docket No. R-2025-3057164

CAUSE-PA VI-2

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate how many OnTrack customers exceeded their CAP maximum credit limit in that month.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA VI-2 Attachment 1.

Note: The attached data includes information starting from the month ending August 31, 2023, not July 1, 2023. The system changes to implement the Company's current USECP were implemented on August 4, 2023.

CAUSE-PA 6-2

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate how many OnTrack customers exceeded their CAP maximum credit limit in that month.

Year_Month	Number of accounts surpassed Limits
2023-08	-
2023-09	3
2023-10	12
2023-11	58
2023-12	372
2024-01	1,404
2024-02	1,594
2024-03	1,689
2024-04	1,498
2024-05	720
2024-06	744
2024-07	1,019
2024-08	803
2024-09	581
2024-10	353
2024-11	379
2024-12	773
2025-01	1,358
2025-02	1,790
2025-03	1,401
2025-04	894

2025-05	473
2025-06	540
2025-07	868
2025-08	859
2025-09	699
2025-10	617

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 29, 2025
Docket No. R-2025-3057164

CAUSE-PA VI-4

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate the mean and median number of months from the start of customers' respective annual CAP credit 12-month cycles for OnTrack customers to reach the following percentages of their maximum CAP credit limits:

a) 100% or above;
b) 90%;
c) 80%.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA VI-4 Attachment 1.

Note: The attached data includes information starting from the month ending August 31, 2023, not July 1, 2023. The system changes to implement the Company's current USECP were implemented on August 4, 2023.

Supplemental Response (11-26-25):

See CORRECTED CAUSE-PA VI-4 Attachment 1

CAUSE-PA 6-4
From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate the mean and median number of months from the start of customers' respective annual CAP credit 12-month cycles for OnTrack customers to reach the following percentages of their maximum CAP credit limits:
a) 100% or above;
b) 90%;
c) 80%.

Percentage Level	Mean Months	Median Months
80% of CAP Credit Limit	7.720	8
90% of CAP Credit Limit	8.048	8
100% of CAP Credit Limit	8.306	8

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 29, 2025
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CAUSE-PA VI-5

For each of the five exemptions to PPL's maximum CAP credit limits contained in its 2023-27 USECP, please specifically describe:

a) All eligibility criteria for each exemption;
b) What information and/or documentation an OnTrack customer must provide to qualify for each exemption;
c) PPL's current policies and procedures for applying each exemption.

PPL Electric Response

a) Customers who exceed their maximum benefits may contact the Company to request an exemption. The customer is asked to provide the following information for each of the exemptions. In all cases, the information is passed along to the PPL Electric management team who will review the request.
    a. Additional household members: Name(s) and age(s) of persons who joined the household since the most recent enrollment.
    b. Household member experiencing serious illness: Name and age of person affected by illness.
    c. Electricity usage beyond the household's control: Details contributing to uncontrollable usage.
    d. Home does not meet building code or has been condemned: No specific criteria has been established.
    e. Estimates based on prior occupant's consumption: Confirmation that the customer's bills were estimated.
b) The customer must explain their situation and the reason they are asking for the exemption. If the PPL Electric management team approves the initial request, the customer is required to submit a new application and provide current proof of income. The final determination is made after the application is received.

c) The PPL Electric management team considers each case individually, which may include a review of, but is not limited to, the information from prior application(s), the customer's usage history, and the customer's participation in WRAP. See response CAUSE-PA II-20 Attachment 1.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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Dated October 29, 2025
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CAUSE-PA VI-6	Please provide a copy of all written policies, procedures, or other documents related to the current eligibility for and/or application of exemptions to PPL's maximum CAP credit limits.
PPL Electric Response	See CAUSE-PA VI-6 Attachment 1 and the response to CAUSE-PA II-20 Attachment 1.

OnTrack Max Credit Exception Process for iQor OnTrack Agents

OnTrack customers in danger of exceeding their maximum shortfall credits will receive warning letters if they have used 50% of their credit amount. They will receive a second letter when they reach 80% of their credit amount. The warning letters advise customers they MAY be eligible for an exemption from the maximum credit limit based on the following criteria:

- Additional household members
- Household member experiencing serious illness
- Electricity usage beyond the household's control
- Home does not meet building code or has been condemned
- Estimates based on prior occupant's consumption

If the customer has only received a 50% or 80% warning notice, we will not provide an exception at that time.

iQor agent will review and document the items below with the customer:

50% or 80% letter received	Review shortfall maximum credit amount.	Review # of months remaining on agreement. If recert date is soon, customer may not reach maximum.	Explain possible future transition to OnTrack Budget Billing.	Provide Energy Education; review usage history.	Confirm heating source; if incorrect, create WATT item as normal.	Offer WRAP, if applicable (or encourage participation if there is an open WRAP case)	Offer LIHEAP, when program is open

IMPORTANT: call center staff should NEVER suggest that a customer reduce or limit the usage of any health, safety, or medical-related items or equipment.

If the customer has received the OnTrack Budget Billing Transition letter AND requests an exemption, we will review and consider the account for an exception to the maximum OnTrack credit amount. Agents should NOT offer an exemption unless the customer raises the issue during the call.
iQor agent will follow steps below and review and document the items discussed:

Customer Reports additional household member(s)	Request name(s) and age(s) of persons who joined household.	Explain request will be reviewed. Agency may request new application.	Review # of months until recert / OTBB if no exception granted.	Provide Energy Education	Offer WRAP, if applicable	Offer LIHEAP, when open	Document the account	Email supervisor. Include names/ages of all new occupants.
Resident experiencing serious illness	Request name and age of person affected by illness.	Explain request will be reviewed. Agency may request new application.	Review # of months until recert / OTBB if no exception granted	Provide Energy Education	Offer WRAP, if applicable	Offer LIHEAP, when open	Document the account	Email supervisor. Include name/age of person affected by illness.
Electricity usage beyond the household's control	Request details contributing to uncontrollable usage.	Explain request will be reviewed.	Review # of months until recert / OTBB if no exception granted	Provide Energy Education	Offer WRAP, if applicable	Offer LIHEAP, when open	Document the account	Email supervisor. Include details regarding usage.
Home does not meet building code or has been condemned		Explain request will be reviewed.	Review # of months until recert / OTBB if no exception granted	Provide Energy Education	DO NOT offer WRAP if home is not up to code or is condemned.	Offer LIHEAP, when open	Document the account	Email supervisor. Include in email reason for request.
Consumption estimates are based on prior occupant's consumption		Explain request will be reviewed.	Review # of months until recert / OTBB if no exception granted	Provide Energy Education	Offer WRAP, if applicable	Offer LIHEAP, when open	Document the account	Email supervisor. Include in email reason for request.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 29, 2025
Docket No. R-2025-3057164

CAUSE-PA VI-10

For each of the five exemptions to PPL's maximum CAP credit limits contained in its 2023-27 USECP, from July 1, 2023, to date, disaggregated by month and year (as of the last day of the month/ year), please indicate the following:

a) The number of customers who requested an exemption to PPL's maximum CAP credit limits; and
b) The number of customers approved for an exemption to PPL's maximum CAP credit limits.
c) Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA VI-10 Attachment 1.

Note: The Company began accepting and reviewing requests for exemptions to the maximum credit limits in August 2023, in accordance with its current Universal Service and Energy Conservation Plan; however, PPL Electric did not actively track requests until February 2024.

	Serious Illness		Use Beyond Control		Additonal Household Members		Code Violation / Condemned		Estimates based on Prior Occupant	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
January	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
February	2	1	0	0	0	0	0	0	0	0
March	4	3	1	0	0	0	0	0	0	0
April	33	23	0	0	1	1	0	0	0	0
May	8	5	10	5	0	0	0	0	0	0
June	14	12	10	7	0	0	0	0	0	0
July	18	14	8	8	2	2	0	0	0	0
August	12	8	1	1	0	0	0	0	0	0
September	8	4	4	1	0	0	0	0	0	0
October	5	1	0	0	0	0	0	0	0	0
November	5	3	0	0	0	0	0	0	0	0
December	1	1	0	0	0	0	0	0	0	0

	Serious Illness			Use Beyond Control			Additonal Household Members		Code Violation / Condemned		Estimates based on Prior Occupant	
	Requested	Approved		Requested	Approved		Requested	Approved	Requested	Approved	Requested	Approved
January	2	1		0	0		0	0	0	0	0	0
February	1	1		0	0		0	0	0	0	0	0
March	7	6		0	0		0	0	0	0	0	0
April	12	9		7	4		1	1	0	0	0	0
May	14	14		8	8		1	1	0	0	0	0
June	12	12		0	0		0	0	0	0	0	0
July	15	14		2	2		0	0	1	0	0	0
August	10	10		4	3		0	0	0	0	0	0
September	13	11	1 request pending	3	1		0	0	0	0	0	0
October	9	8		3	2	1 request pending	1	0	0	0	0	0

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 29, 2025
Docket No. R-2025-3057164

CAUSE-PA VI-11

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate for customers who exceeded their maximum CAP credit limits:

a) The number of CAP participants who had their rates increased as a result of being moved into OnTrack Budget Billing after exceeding their maximum CAP credit limits;
b) The average monthly bill that these customers received after being moved into OnTrack Budget Billing;
c) The average difference between the monthly bills for OnTrack participants who were moved into OnTrack Budget Billing and OnTrack participants who did not exceed their maximum CAP credit limits;
d) The number of customers who were terminated for nonpayment after exceeding their maximum CAP credit limits, within the following intervals of exceeding their maximum CAP credit limits (1) 0-30 days; (2) 31-60 days; (3) 61-90 days; (4) 91-120 days; and (5) 121 days or later.
e) For the customers identified in response to subpart (d), please indicate the total amount(s) of uncollectible expenses related to these accounts and/or account balances.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA VI-11 Attachment 1.

Note: The attached data includes information starting from the month ending September 2023, not July 1, 2023. The system changes to implement the Company's current USECP were implemented in August 4, 2023.

A. This response reflects customers who experienced an increase in their OnTrack installment (not rate) as a result of the transition to OnTrack Budget Billing.

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate for customers who exceeded their maximum CAP credit limits:
a) The number of CAP participants who had their rates increased as a result of being moved into OnTrack Budget Billing after exceeding their maximum CAP credit limits;

Year_Month	Accounts with Increase
2023-09	89
2023-10	183
2023-11	191
2023-12	251
2024-01	465
2024-02	1,073
2024-03	1,273
2024-04	1,598
2024-05	1,519
2024-06	769
2024-07	936
2024-08	1,413
2024-09	831
2024-10	883
2024-11	430
2024-12	564
2025-01	639
2025-02	891
2025-03	1,724
2025-04	1,964
2025-05	1,276
2025-06	648

Business Use

2025-07	735
2025-08	885
2025-09	947

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate for customers who exceeded their maximum CAP credit limits:
b) The average monthly bill that these customers received after being moved into OnTrack Budget Billing;

Year_Month	Average OTBB Bill	
2023-09	$	466.43
2023-10	$	415.14
2023-11	$	411.67
2023-12	$	398.39
2024-01	$	390.45
2024-02	$	377.16
2024-03	$	412.22
2024-04	$	376.90
2024-05	$	345.93
2024-06	$	336.81
2024-07	$	306.63
2024-08	$	287.32
2024-09	$	281.52
2024-10	$	276.32
2024-11	$	284.43
2024-12	$	300.89
2025-01	$	326.08
2025-02	$	344.95
2025-03	$	365.89
2025-04	$	360.88
2025-05	$	336.93

Business Use

2025-06	$	313.72
2025-07	$	303.03
2025-08	$	289.95
2025-09	$	290.33

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate for customers who exceeded their maximum CAP credit limits:
c) The average difference between the monthly bills for OnTrack participants who were moved into OnTrack Budget Billing and OnTrack participants who did not exceed their maximum CAP credit limits;

Year_Month	Average Difference	
2023-09	$	354.81
2023-10	$	319.34
2023-11	$	320.46
2023-12	$	312.21
2024-01	$	309.43
2024-02	$	294.04
2024-03	$	327.10
2024-04	$	286.76
2024-05	$	260.89
2024-06	$	257.74
2024-07	$	235.60
2024-08	$	219.91
2024-09	$	214.11
2024-10	$	210.52
2024-11	$	220.98
2024-12	$	228.60
2025-01	$	250.91
2025-02	$	265.12
2025-03	$	282.53
2025-04	$	266.92
2025-05	$	245.75

Business Use

2025-06	$	232.01
2025-07	$	228.39
2025-08	$	214.24
2025-09	$	218.26

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate for customers who exceeded their maximum CAP credit limits:
d) The number of customers who were terminated for nonpayment after exceeding their maximum CAP credit limits, within the following intervals of exceeding their maximum CAP credit limits 0-30 days; 31-60 days; 61-90 days; 91-120 days; and 121 days or later.

Year_Month	0 to 30 Day	31 to 60 Da	61 to 90 Da	91 to 120 D	121+ Days
2023-09	0	0	0	0	22
2023-10	0	0	0	0	41
2023-11	0	0	0	0	43
2023-12	0	0	0	14	50
2024-01	0	0	18	39	97
2024-02	0	16	97	58	120
2024-03	0	104	89	36	171
2024-04	3	158	77	55	194
2024-05	2	68	93	67	164
2024-06	0	42	46	17	71
2024-07	1	67	42	22	69
2024-08	0	75	46	5	104
2024-09	0	39	5	0	79
2024-10	0	0	0	0	93
2024-11	0	1	0	0	50
2024-12	0	0	0	15	52
2025-01	0	0	13	21	33
2025-02	0	24	39	22	51

Business Use

2025-03	1	57	88	62	79
2025-04	8	102	97	57	56
2025-05	1	52	38	26	11
2025-06	1	23	20	9	0
2025-07	2	28	8	0	0
2025-08	1	8	0	0	0
2025-09	1	0	0	0	0

From July 1, 2023, to date, disaggregated by month and year, as of the last day of the month/ year, please indicate for customers who exceeded their maximum CAP credit limits:
e) For the customers identified in response to subpart , please indicate the total amount of uncollectible expenses related to these accounts and/or account balances.

Year_Month	Total_Account_Balance
2024-04	$ 316,263.76
2024-05	$ 908,115.28
2024-06	$ 663,725.46
2024-07	$ 587,814.36
2024-08	$ 469,525.10
2024-09	$ 549,392.41
2024-10	$ 495,672.89
2024-11	$ 243,054.01
2024-12	$ -
2025-01	$ 1,192.48
2025-02	$ -
2025-03	$ -
2025-04	$ 610,655.98
2025-05	$ 844,756.76
2025-06	$ 967,610.71
2025-07	$ 784,981.58
2025-08	$ 636,276.06
2025-09	$ 586,557.05

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 29, 2025
Docket No. R-2025-3057164

CAUSE-PA VI-19 Please describe PPL's current policies and procedures regarding enrollment of a shopping customer in its CAP. Please provide a copy of all current written policies, procedures, memoranda, training materials, call scripts, and/ or other written documents which describe PPL's policies and procedures regarding enrollment of shopping customers in CAP.

PPL Electric Response As of June 1, 2025, for customers who are approved for PPL Electric's OnTrack program and are shopping with an electric generation supplier ("EGS"), the Company automatically notifies the EGS to submit a cancellation using a special code. This code indicates to the EGS that no early cancellation or termination fees may be charged to the customer.
The paper assistance application includes language pointing out that a customer may not participate with a supplier if they are approved for OnTrack. If a customer applies online, a similar message is displayed. In both cases, the customer is advised that the Company will initiate the process to cancel the EGS.

Immediately upon approval, a 15-day hold is added to protect the customer's account from late payment charges, collection notices, or service terminations and to allow time for the cancellation request and submission to pass from the Company to the EGS and back to the Company. A letter is mailed to the customer which explains they have been approved for OnTrack but cannot remain with any EGS while enrolled in the program. The letter further explains that no action is required on the customer's part and that the EGS will not charge any early cancellation or termination fees because of the customer's OnTrack approval.

A note is automatically added to the account that the supplier cancellation request is being submitted in response to an OnTrack approval. Upon receipt of the cancellation from the EGS, an automated process returns the customer's account to default service. The OnTrack enrollment is then completed

automatically, and the normal OnTrack enrollment letter is sent to the customer.

See attachments:

- CAUSE-PA VI-19 Attachment 1 - DSP VI Changes for iQor Training
- CAUSE-PA VI-19 Attachment 2 - Memo to CBOs New Process - PPL Automatically Canceling Supplier
- CAUSE-PA VI-19 Attachment 3 - Online Message PPL EGS Drop
- CAUSE-PA VI-19 Attachment 4 - Online Application Email PPL Drop EGS
- CAUSE-PA VI-19 CONFIDENTIAL Attachment 5 - OnTrack Overview
- CAUSE-PA VI-19 Attachment 6 - OnTrack Application Live Agent

WITNESS: Lisa Norden
Katelyn Arnold

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VII-1 At the overall USR costs projected as of the end of the FPFTY, if PPL were to apply the USR Rider to all rate classes, what would be the applicable charge per kWh/ kW for each rate class?

PPL Electric Response As previously explained in the response to CAUSE-PA IV-9, in order to complete this analysis, the Company must have a means to allocate the Universal Service Rider (USR) costs across customer classes. Because such a method does not exist, the Company has utilized the results of its cost of service study as provided on page 15 of PPL Electric Exhibit BR-1 to allocate USR costs across the customer classes for illustrative purposes. It is the Company's position that this method for allocating costs is inappropriate because it does not reflect cost causation principles.

See CAUSE-PA VII-1 Attachment 1. Note that the value for USR costs includes USR salaries and wages as proposed in PPL Electric St. No. 18 and PPL Electric Exhibit Fully Projected Future 1 Schedule D-11. Additionally, the SC&I customer class provided in the attachment includes rate schedules GS-1, GS-3, BL, SA, SM(R), SHS, SLE, and SE.

PPL ELECTRIC UTILITIES CORPORATION
PROPOSED FPFTY UNIVERSAL SERVICE RIDER RATE
For The Computation Period July 1, 2026 to June 30, 2027

Line No.		Total	RES	SCI [3]	LP-4	LP-5
1	Budgeted Distribution Revenues (Including GRT)	$ 1,005,236,577	$ 730,211,578	$ 234,061,971	$ 38,982,979	$ 1,980,048
2	Budgeted Distribution Revenues (Excluding GRT)	$ 945,927,619	$ 687,129,095	$ 220,252,315	$ 36,682,984	$ 1,863,225
3	Budgeted OnTrack/WRAP Expenses[1]	$ 144,084,939	$ 104,605,666	$ 32,995,451	$ 6,267,695	$ 201,718.91
4	Over/(Under) Collection Including Interest	$ -	$ -	$ -	$ -	$ -
5	Total Expenses to be Recovered in FPFTY (Including GRT) (Line 3 less Line 4)/0.941	$ 153,118,958	$ 111,164,363	$ 35,064,241	$ 6,660,675	$ 214,367
6	Budgeted Distribution Kwh Billed	43,151,963,115	$ 14,451,452,318	$ 10,199,746,315	$ 6,032,236,558	$ 12,468,527,924
7	Universal Service Rider $/Kwh for FPFTY (Line 5/Line 6)		$ 0.00769	$ 0.00344	$ 0.00110	$ 0.00002

	RES	SCI	LCI-P	LCI-T
Allocation (%)[2]	72.60%	22.90%	4.35%	0.14%

[1] Includes USR salaries and wages as proposed in PPL Electric Exhibit Fully Future 1 Schedule D-11
[2] From PPL Electric Exhibit BR-1, page 15
[3] Includes the following rate classes: GS-1, GS-3, BL, SA, SM(R), SHS, SLE, SE

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
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Dated November 10, 2025
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CAUSE-PA VII-10	Refer to PPL Electric Exhibit GEO-1 at 229. Please indicate whether PPL proposes to continue its practice of (1) not terminating or (2) restoring service to customers who provide PPL with a medical certificate signed by a physician, a physician's assistant, or a nurse practitioner.
PPL Electric Response	PPL Electric confirms it will continue to follow the Commission's regulations for (1) not terminating or (2) restoring services to customers who provide a medical certificate signed by a physician, physician's assistant, or a nurse practitioner.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VII-12 Please indicate:

a) PPL's current reconnection fee(s) for residential customers, and whether PPL's reconnection fee(s) for residential customers vary based on any factor (i.e. CAP participation; demographics (please specify); other (please specify)). If PPL's reconnection fee(s) for residential customers do vary, please explain the amount and reason for any variation;

b) Under what circumstances, if any, PPL waives its required payment of reconnection fees for residential customers. Please specifically explain and provide a copy of any and all current written policies, procedures, and/ or other documents detailing any exceptions to payment of reconnection fees for residential customers, and the eligibility information to qualify for an exception.

PPL Electric Response

a) Reconnection fee: PPL Electric charges a flat reconnection fee of $14 for all residential customers. This fee does not vary based on CAP participation, demographics, or other factors.

b) Waiver policy: PPL Electric does not waive the reconnection fee for customers whose service was terminated due to eligibility criteria. No exceptions or waiver policies are currently in place.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VII-13 Please indicate:

a) The basis for PPL's reconnection fee(s) for residential customers;
b) The docket number(s) at which PPL's reconnection fee(s) for residential customers was approved;
c) To what extent, if any, PPL's reconnection fee(s) for residential customers cover the costs associated with involuntary termination and/or reconnection of services. Please specifically explain and provide a copy of any citation and/or workpaper used to determine to what extent PPL's reconnection fee(s) for residential customers cover the costs associated with involuntary termination and/or reconnection of services.

PPL Electric Response

a) PPL Electric's reconnection fee for residential customers is based on the cost savings achieved through the implementation of remote switching technology. Previously, reconnection fees were $30 during normal business hours and $50 for off-hours service. When PPL Electric transitioned to remote reconnection, the fee was reduced to $14 at any time. This reduction reflects the elimination of costs associated with dispatching a service technician to the customer's premises, as most reconnections can now be performed remotely.

b) The reconnection fee was approved as a part of PPL Electric's Petition for Approval to Use the Remove Service Switch In Its Meters For Involuntary Service Termination at Docket No. P-2016-2524581. The $14 reconnection fee was agreed to under the proposed Joint Settlement of the parties in the above-reference proceeding. Upon the recommendation of the ALJs, the Commission adopted

the settlement in its entirety. The fee was implemented as part of the Company's tariff compliance filing in the above-referenced proceeding (Supplement No. 227 to Tariff Electric Pa. P.U.C. No. 201), filed on March 31, 2017 to become effective on April 3, 2017.

c) Costs associated with involuntary termination and/or reconnection services are not tracked against the reconnection fee.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VII-16	Has PPL studied the feasibility, cost, and/or benefits of exempting confirmed low income customers from reconnection fees? If so, please provide a copy of the report/ analysis related to the feasibility, cost, and/or benefit of exempting confirmed low income customers from reconnection fees. Please also indicate when this report/ analysis was prepared, and specifically explain any policies and/or procedures PPL has changed or intends to change as a result of this report/ analysis.
PPL Electric Response	PPL Electric has not conducted a study to consider the feasibility, cost, and/or benefits of exempting confirmed low-income customers from reconnection fees.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IX Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 14, 2025
Docket No. R-2025-3057164

CAUSE-PA IX-2

Please refer to PPL's response to CAUSE-PA I-4, Attachment 1. From July 2024 to January 2025, PPL's OnTrack Enrollment dropped from 77,488 to 64,665. Please respond to the following questions:

a. What was the reason for the rapid decline in OnTrack enrollment during this period? Please provide any documentation or communications regarding the reason for this decline.
b. What steps has PPL taken to reenroll the customers that were lost during this decline? Provide any documentation or communications that reflect PPL's efforts.

PPL Electric Response

a. In PPL Electric's current Universal Service and Energy Conservation Plan ("USECP"), the OnTrack recertification period changed from 18 to 12 months. This increased the average number of customers due for recertification per month by roughly 210%. The Company's USECP was implemented in August 2023, so the first set of customers on 12-month agreements came due for recertification in August 2024. The higher volume of recertifications (and by extension, failures to recertify) outpaced the average monthly number of enrollments, which had remained steady or slightly higher than in 2023.

b. In response, in October 2024, the Company increased the cadence of automated recertification reminder phone calls from bi-weekly to weekly. The automated message was also revised to emphasize the importance of recertification. The Company also encouraged its LIURP

contractors to make customers aware when they are due to recertify.

In November 2024, live agent phone campaigns were conducted to almost 24,000 customers (either recently removed or due for recertification). The Community Based Organizations (“CBOs”) that support OnTrack were notified of these campaigns to help support efforts to recertify these customers. In addition, the Company shared a reminder to call center staff providing emphasis on identifying customers eligible for recertification and the importance of customers recertifying on time.

See CAUSE-PA IX-2 Attachments 1 through 4.

Declining OnTrack Participation Levels

Statement

The OnTrack participation level has decreased from the high of 77,488 on July 31, 2024, to just under 74,000 as of October 11th. In this memo we will review the reason for the decline, associated data, and our next steps.

Background

OnTrack was previously an 18-month program. During our most recent Universal Service and Energy Conservation Plan (USECP) we were ordered to change our recertification period to 12 months but extend our arrearage forgiveness plan to 24 months. This means, if we had 70,000 participants on an 18-month program, we expect that over an 18-month period 3,888 participants would recertify monthly. Now, on a 12-month program it would be 5,833 participants.

The number of customers being prompted to recertify increased 210%, going from an average of 1,500 for the first six months of the year to an average of 4,652 for the past three months. The data shows that 4,778 customers were removed for failure to recertify for the period of July through September.

While we always lose customers who fail to complete recertification and see fluctuation in the numbers with our previous plan their agreement was complete, and arrearages were forgiven. However, with a 24-month arrearage cycle, if the customer does not recertify, they lose the 2nd half of the debt forgiveness. Furthermore, if they reapply it is considered a new agreement and starts the 24-month cycle again.

Existing Process

Our existing recertification process includes:

- Reminder letters and applications are mailed 30-45 days prior to recert due date
- Automated bi-weekly reminder calls to customers in recertification window
- A one-time automatic recertification is processed for a customer who has received LIHEAP in the past 12 months or has an income source of SSI.

If the customer fails to reapply or fails to submit requested documentation the agreement is automatically canceled, and the customer is sent a removal letter.

Proposed Resolution

- Implement email and text reminders to customers in their recertification window
- Use LIHEAP data sharing information to facilitate OnTrack enrollments and recertifications
- Create a new outbound iQor call campaign to remind customers with a balance to recertify
- Review existing letters/blaster message for edits (add statement around the need for recertification for a customer with a balance)
- Educate iQor on the importance of recertification during upcoming tailboards
- Add recertification statement to website
- Continued Outreach and Communication campaigns
    - Continue quarterly email promotions to new income-eligible customers to increase new enrollments
    - During LIHEAP season, continue “Fast Track to OnTrack” emails to eligible customers
    - Continue bimonthly OnTrack promo emails to low-income customers paying more than PTC
    - Increase OnTrack promotions across digital channels, including website and social media

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IX Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 14, 2025
Docket No. R-2025-3057164

CAUSE-PA IX-5	In response to CAUSE-PA III-14, PPL responded as follows: "PPL Electric does not provide a simplified OnTrack application for customers who are recipients of LIHEAP grants. However, the Company does require the customer to provide income information if the customer had received a LIHEAP grant." Please clarify whether the second sentence in this response should read that "the Company does not require the customer to provide income information if the customer had received a LIHEAP grant."
PPL Electric Response	The Company clarifies its response to CAUSE-PA III-14 as follows: PPL Electric does not provide a simplified OnTrack application for customers who are recipients of LIHEAP grants. While the Company does require the customer to provide income information for the purpose of payment calculation, it does not require proof of that income if the customer has received a LIHEAP grant.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IX Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 14, 2025
Docket No. R-2025-3057164

CAUSE-PA IX-10

In response to CAUSE-PA IV-6, PPL indicates that as of October 18, 2025, there are 243 OnTrack customers on Rate RTS. Please answer the following questions:

a. Are these customers currently classified as Electric Heat or Non-Electric Heat?
b. If Electric Heat, are these customers currently receiving the electric heat maximum cap credits described in PPL's current Universal Service and Energy Conservation Plan?
c. Given that PPL projects the total monthly bill for these customers at average usage to increase by 12.4% based on the switch from Rate RTS to Rate R, what provision is PPL proposing regarding any increase to its maximum cap credits?

PPL Electric Response

a. At the time of this response, there are 239 OnTrack customers on Rate RTS. Of those, 224 are classified as Electric Heat and 15 as Non-Electric Heat. The heating classification is based on information provided by the customer at the time service is requested and may be updated upon the customer reporting a change to the installed heating system.

b. Yes, customers enrolled in OnTrack who are on Rate RTS and are classified as Electric Heat receive the electric heat maximum CAP credits as described in PPL Electric's current Universal Service and Energy Conservation Plan.

c. The Company is not proposing any increase in the maximum CAP credits in the context of this proceeding.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IX Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 14, 2025
Docket No. R-2025-3057164

CAUSE-PA IX-11

In response to CAUSE-PA V-1, PPL states that if it initiates disconnection of service to a landlord-ratepayer master metered residential building, that it will offer to tenants, "the option to pay the most recent sub-metered bill to maintain service." Please respond to the following:

a. Please clarify how PPL will determine the "most recent sub-metered bill" amount;
b. If a tenant exercises the “option to pay the most recent sub-metered bill to maintain service,” is service maintained for just that unit for the entire building?
c. If the answer to subpart b. of this interrogatory is that service is maintained for just that unit, please explain how PPL maintains service to just one submeter if the building is master metered.

PPL Electric Response

a. PPL Electric must rely on the landlord or tenant to provide the amount of the sub-metered bill. PPL Electric does not render sub-metered bills to tenants.
b. In the event the tenant(s) exercises the option to pay the most recent sub-metered bill, service to the entire building is maintained.
c. See Part b.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IX Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA)
Dated November 14, 2025
Docket No. R-2025-3057164

CAUSE-PA IX-13 Please list all touchpoints where PPL screens residential customers for income status and Ontrack eligibility. Please also provide a copy of all current call scripts, training materials, and/ or other guidance provided to customer service representatives on how to conduct such screening.

PPL Electric Response

The Company screens residential customers for income status and OnTrack eligibility at multiple touchpoints, including:

- When a customer contacts the Company regarding a past-due balance.
- When establishing or reviewing a payment agreement.
- During bill review or other interactions where indicators suggest the customer may need assistance.

Customer Service Representatives are trained to engage in these discussions as appropriate based on the customer's circumstances.

See response to CAUSE-PA III-34 and CAUSE-PA VI-19 for copies of current training materials and guidance related to program screening.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set X Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA X-1

Please explain how PPL calculates the monthly payment for a CAP customer who is billed according to the OnTrack Average Bill option. Please also provide copies of current policies, procedures, or other documents which describe how PPL calculates the Ontrack Average Bill option.

PPL Electric Response

PPL Electric calculates the monthly payment for a Customer Assistance Program ("CAP") participant enrolled in the OnTrack Average Bill option using its Budget Billing methodology.

The calculation is as follows:

Average Bill = (Sum of the last 12 months of actual billed amounts) ÷ 12.

See CAUSE-PA X-1 Attachment 1.

Process

Enrollment

Determining Budget Amount

How is the Budget Amount determined?

When there is **sufficient** billing history:

- The monthly installment amount is determined by averaging the last 12 actual monthly bills (adding the last 12 monthly bills and dividing by 12).

When there is **insufficient** billing history:

- If the budget amount is **$100 or greater (electric heat)** or **$50 or greater (non-electric heat)**, use the system-generated budget amount and continue with the budget billing enrollment.
- If the budget amount is **less than $100 (electric heat)** or **less than $50 (non-electric heat)**, use the Budget Bill Estimator to determine the budget amount. Adjust the annual base and continue with the enrollment.

Notes

- The calculation of the budget billing amount includes all services for an account: electric and lighting
- If the quarterly review is within a $10 range (higher or lower) of the current budget figure, the monthly budget figure will remain the same.
- At annual settlement, the new budget amount will be calculated by taking the last 12 months of use and dividing by 12
- When starting on the budget at the time of connect, the first month's budget amount is **not** prorated.

What if the estimate is wrong?

The account is reviewed every three months and can be either increased or decreased according to the actual use.

The budget amount will change only if the new budget amount is higher or lower than a $10 of the old budget amount.

How will the customer know if the budget amount changes?

- The bill will show the new budget amount one month before the change.
- A message is printed on the bill under the Budget Summary.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set X Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA X-2

Please refer to PPL's response to CAUSE-PA 1-5 and PPL's 2023-2027 USECP at p. 5. PPL indicates that if an Ontrack Customer's installment amount is greater than the Average Bill, PPL will reduce the bill to the Average Bill amount.

a. Is this a one-time adjustment or will such customers be moved to the Average Bill option until the next review?
b. If the customers is on the Average Bill option, will the review process check whether the customer is paying more than their Percentage of Income Payment amount and make a corresponding adjustment?

PPL Electric Response

a. If the Company adjusts an OnTrack customer's installment to the Average Bill amount, it is not a one-time adjustment. As explained in CAUSE-PA I-5, PPL Electric's review of the installment in relation to the average bill amount occurs monthly. If a customer whose installment was adjusted in a prior month appears again in a subsequent monthly report, the installment would again be subject to review and possible adjustment.

b. If a customer is currently paying the Average Bill option, the review process does not check whether the customer is paying more than their Percentage of Income Payment.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set X Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA X-4	Please provide all surveys, reports, and/or other documentation reflecting PPL's LIURP outcomes since January 2023.
PPL Electric Response	See CAUSE-PA X-4 Attachments 1 through 5 for the Company's LIURP reports reflecting program outcomes since January 2023.

PPL Electric Utilities

Low-Income Usage Reduction Program

2023 Annual Report

Submitted April 30, 2025

Table 1

LIURP Cost Information

Utility: PPL Electric Utilities Corporation

Calendar Year: 2023

Table 1a

Cost Category: Non-Coordinated Jobs	Total Annual Cost
Administration	$724,454
Field Support	$59,146
Inspections	$223,781
No Measures Installed Costs	$136,173
Health and Safety	$904,820

Table 1b

Cost Category: Coordinated Jobs	Total Annual Cost
Inter-Utility (LIURP to LIURP)	$5,102
Other Coordinated Jobs	$129,702

Cost Category: Pilot Programs	Total Annual Cost
No pilot programs in 2023	N/A

Executive Summary

PPL Electric Utilities (PPL, PPL Electric or the Company) provides measures and services to reduce the electric bills and improve the comfort of low-income customers in conjunction with its WRAP.[1] In 2023, PPL provided usage reduction measures to 2,066 customers with installed electric heat and/or high cooling usage (full-cost WRAP), 581 water-heating customers (low-cost WRAP) and 1,417 lighting and appliance or baseload customers (baseload WRAP). Customers in all three categories received energy conservation education and baseload measures when eligible.

The Company analyzed the consumption behavior of 2,773 WRAP recipients. The 2023 analysis group had 230 more cases than the 2022 analysis group. Cadmus, the Company's third-party evaluator, excluded 1,291 cases mainly due to outlier customers whose pre- and post-consumption history had anomalies. Cadmus performed its analysis with the following exclusions:

2023 WRAP Customers

Full-Cost WRAP Jobs…….. 2,066
Low-Cost WRAP Jobs……..... 581
Baseload WRAP Jobs…… 1,417

Total Number of WRAP Customers = 4,064

Total Cases Excluded in Savings Analysis = 1,291

Total Cases Analyzed = 2,773

Table 1. 2023 WRAP Kilowatt-hour (kWh) Savings Results

Job Type	% Savers	Number of Saver Customers	% Gainers	Number of Gainer Customers	Net Savings
Baseload	80%	732	20%	188	10.4%
Low-Cost	76%	304	24%	95	9.9%
Full-Cost	80%	1,170	20%	284	9.6%
Total	**80%**	**2,206**	**21%**	**567**	**9.9%**

Percent averages are weighted by the number of customers in each job type.
Savers refers to customers who decreased their consumption in the post-period, while gainers refer to customers who increased their consumption in the post-period.

[1] WRAP is PPL Electric's Low-Income Usage Reduction Program (LIURP).

Executive Summary (cont'd)

A total of 2,206 (80%) WRAP job recipients analyzed decreased their electricity consumption within 12 months after receiving WRAP in 2023. This was the same share as the 2022 evaluation that also reported 80% of recipients decreased consumption. The gross kWh savings[2] for 2023 WRAP recipients increased slightly for all job types compared with 2022. In 2023, customers who received baseload treatments had the highest percentage of savings among all job types, with savings of 10.4% of their pre-participation usage (Table **3**). An overall average of 9.9% of pre-participation usage was saved across all job types.

Average Bill Reduction

The information in Table 2 depicts the change in the average electric bill between the pre- and post-participation periods for customers who received WRAP in 2023 based on $0.14 per kWh.

Table 2. 2023 WRAP Cases - Average Bill Reduction

Job Type	Number of Jobs Analyzed	kWh Usage Change Pre to Post	Electric Bill Change Pre to Post
Baseload	920	2,052	$287
Low-Cost	399	1,952	$273
Full-Cost	1,454	2,460	$344
Average	**2,773**	**2,252**	**$315**

The "Electric Bill Change" as noted above reflects the customer's total bill based on actual usage with PPL as the provider of last resort (currently $0.14 per kWh). WRAP customers' bills vary with consumption, rate, payment plan, and generation supplier.

Changes in Electric Usage 2022 vs. 2023

The analysis for 2023 participants revealed a decline in post-WRAP energy consumption for households that received WRAP. Table 3 offers a comparison of savings.

Table 3. Changes in Electric Usage Between 2022 and 2023

Job Type	Average 2022 Savings per Home	Average 2023 Savings per Home	% Savings Change Savings per Home	Change Statistically Significant ?	Average 2022 kWh Savings Per Home	Average 2023 kWh Savings Per Home	% Change kWh	Change Statistically Significant ?
Baseload	10.1%	10.4%	3%	No	1,932	2,052	6%	No
Low-Cost	8.7%	9.9%	13%	No	1,732	1,952	13%	No
Full-Cost	8.8%	9.6%	10%	No	2,247	2,460	10%	No
Total	9.1%	9.9%	9%	No	2,067	2,252	9%	No

[2] The gross kWh savings accounts for all analyzed customers.

The overall average energy savings per home increased by 9% from 2022 to 2023. The average kWh savings per home increased for customers across all job types.

The percent change in kWh, savings as a percent of pre-program usage, was not statistically different at the 90% confidence level between 2022 and 2023 for baseload, low cost, or full-cost jobs.

A total of 36 of the analyzed homes received measures funded by WRAP and Act 129 weatherization programs. These homes were excluded from the overall savings results because the analysis analyzed whole-home changes in electric usage rather than measure-specific, which would allow savings to be attributed by funding source.

Table 4 compares savings per-home with and without the 36 coordinated jobs excluded from the analysis. Overall, percent savings results did not change for baseload jobs. Percent savings for low-cost and full-cost jobs increased by 0.1%. These results suggest that coordinated jobs did not differ substantially from WRAP-only jobs.

Table 4. Changes in Electric Usage with and without Coordinated Jobs Excluded

Job Type	Exclude Coordinated Jobs % Change	Exclude Coordinated Jobs Average 2023 kWh Savings per Home	Include Coordinated Jobs % Change	Include Coordinated Jobs Average 2023 kWh Savings per Home
Baseload	10.4%	2,052	10.4%	2,046
Low-Cost	9.9%	1,952	9.8%	1,928
Full-Cost	9.8%	2,460	9.7%	2,464
Total	**9.9%**	2,252	9.9%	**2,247**

Results presented in the remainder of the report exclude the coordinated jobs.

Table 5 shows the percentage of savers increased for full-cost jobs and decreased slightly for baseload and low-cost jobs.

Additionally, the number of gainers showing an increase in post-WRAP energy consumption is shown in Table 5 for 2022 and 2023. The percentage of gainers increased for all baseload and low-cost job categories between 2022 and 2023.

Table 5. Savers and Gainers in 2022 and 2023

Job Type	2022 Savers	2023 Savers	% Change in Savers	2022 Gainers	2023 Gainers	% Change in Gainers	Change Statistically Significant
Baseload	80.0%	79.6%	-0.6%	20.0%	20.4%	2.3%	No
Low-Cost	77.5%	76.2%	-1.6%	22.5%	23.8%	5.6%	No
Full-Cost	80.0%	80.5%	0.6%	20.0%	19.5%	-2.4%	No
Total	**79.6%**	**79.6%**	**0.0%**	**20.4%**	**20.5%**	**0.5%**	**No**

Baseload Cases: 2022 vs. 2023

Cadmus analyzed 920 out of 1,417 cases (65%) that received baseload WRAP in 2023 and 716 out of 1,296 cases (55%) that received baseload WRAP in 2022.

Cadmus excluded 497 of the 2023 baseload WRAP cases for the following reasons:

141	Cases	-	Less than nine months of pre- or post-billing data
329	Cases	-	Outliers
16	Cases	-	Changed usage by more than 70%
11	Cases	-	Coordinated jobs[3]

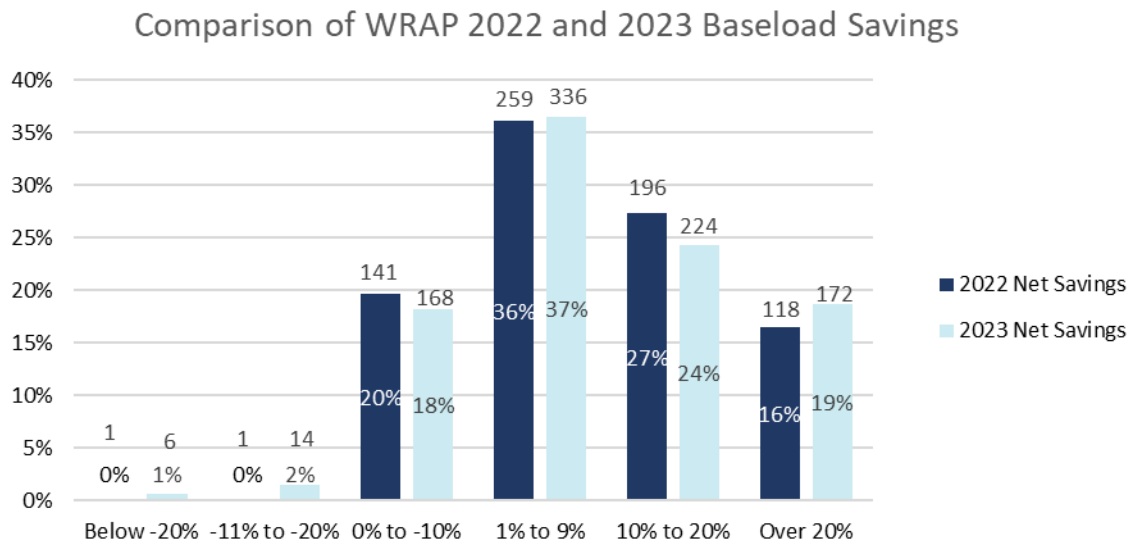
Outliers included accounts where the pre- and post-consumption history had anomalies such as vacancies, seasonal usage, or equipment changes. These accounts were identified by reviewing the pre- and post-monthly average daily usage for each participant. Anomalies were further checked with reference to the PRISM model estimates and the measures installed. For example, cases with a high heating system equipment load where only lighting or refrigerator base load savings were expected were removed from the analysis because the changes in usage were unrelated to the measures installed. Customers who showed vacancies or seasonal usage were also removed from the analysis since the change in usage was unrelated to the measures installed. Cadmus performed these screens across all three job types.

The percentage of savings over pre-participation usage decreased from 10.1% in 2022 to 10.4% in 2023 for baseload recipients; this change was not significant at the 90% confidence level. The average kWh savings increased from 1,932 kWh in 2022 to 2,052 kWh in 2023 for baseload recipients; this change was not significant at the 90% confidence level.

Figure 1 illustrates the percentage of baseload participant savings (including savers and gainers) according to energy savings categories for years 2022 and 2023. The number above each bar indicates the number of customers in the category.

[3] Jobs with other weatherization programs.

Figure 1. Comparison of WRAP 2022 and 2023 Baseload Savings



In 2023, 80% of WRAP baseload recipients analyzed reduced their electric usage. The largest group of savers (37%) reduced their electric usage by 1% to 9%. The next largest group (24%) reduced their electric usage by 10% to 20%, and 19% reduced their usage more than 20%. A total of 20% of baseload participants increased their usage after they received their baseload service; of these, 18% increased usage by 0% to 10%.

In comparison, 80% of WRAP baseload recipients in 2022 reduced their electric usage. The largest group of 2022 savers (36%) reduced their electric usage by 1% to 9%. The next largest group (27%) reduced their electric usage by 10% to 20%, and 16% reduced their usage more than 20%. A total of 20% of baseload participants increased their usage after they received their baseload service; of these, 20% increased usage by 0% to 10%.

The average 2023 baseload recipient reduced annual kWh consumption by an estimated 10.4%; pre-WRAP and post-WRAP baseload consumption was estimated at 19,765 and 17,714 kWh, respectively.[4] In comparison, the average 2022 baseload recipient reduced annual kWh consumption by an estimated 10.1%; pre-WRAP and post-WRAP baseload consumption was estimated at 19,156 and 17,224 kWh, respectively.[5] The average cost per job increased by approximately $99 from $1,157 in 2022 to $1,256 in 2023.

The Company did not make changes to WRAP measure offerings between 2022 and 2023. PPL offered the same services and measures during 2022 and 2023. The

[4] The savings percentage, pre-WRAP consumption, and post-WRAP consumption are all estimates derived from statistical models. The slight discrepancy between the savings percentage reported and the difference in pre- and post-consumption is due to the statistical model variations in controlling for exogenous factors; however, it is not statistically significant.
[5] Ibid.

dominant measures in 2023 were lighting (LEDs), smart plugs, refrigerator replacement, and room air conditioner replacement. These were the same dominant baseload measures in 2022.

An analysis of the relationship between average cost per job and savings for 2023 baseload participants indicates that, on average, as the cost per job increases, savings decrease slightly. As referenced above, Cadmus binned customers into savers and gainers categories based on total percentage saved. The correlation coefficient between savings and job cost across all the savers and gainers categories of baseload participants is negative at -0.51. Excluding the gainers category of customers who increased their usage by more than 20%, the correlation decreases to -0.58, suggesting that some customers with greater job costs increased usage after the jobs were completed.

In 2023, on average, the Company spent similar amounts on households that increased usage ($1141-$1,305), as households that decreased usage ($1038-$1200), except for four homes with the highest average job ($2,165) who increased usage by 11% to 20%.

Low-Cost Cases: 2022 vs. 2023

Cadmus analyzed 399 out of 581 (69%) water-heating or low-cost cases for the 2023 reporting year compared to 448 out of 654 (69%) in 2022.

Cadmus eliminated 206 low-cost cases for the following reasons:

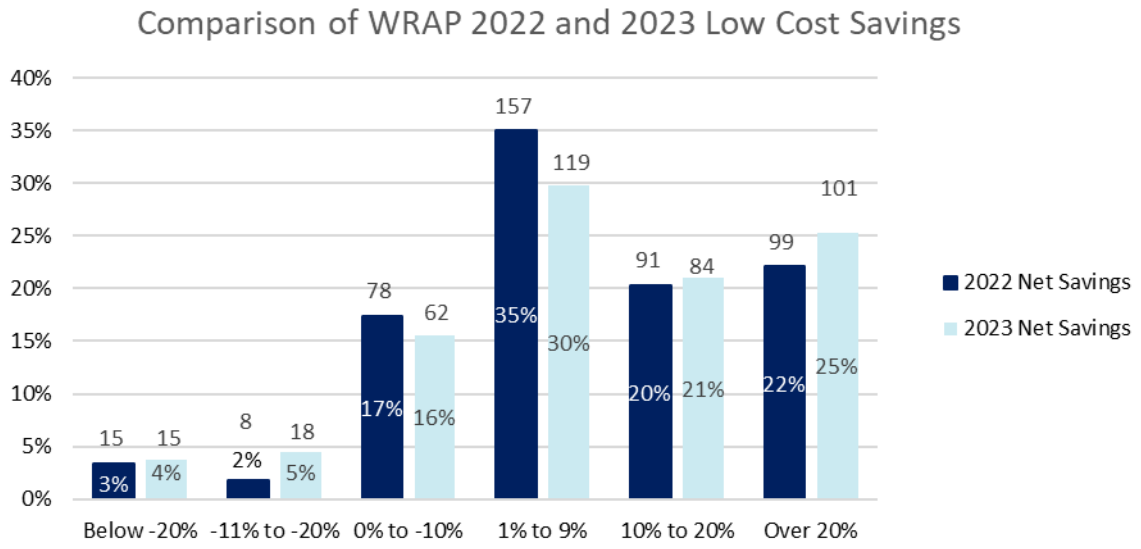
68	Cases	-	Less than nine months of pre- or post-billing data
94	Cases	-	Outliers
8	Cases	-	Changed usage by more than 70%
12	Cases	-	Coordinated jobs

Outliers included accounts where the pre- and post-consumption history had anomalies such as vacancies, seasonal usage, or equipment changes. The procedures to remove outliers is described above for baseload jobs.

Gross savings for low-cost recipients remained the same in 2023 compared with 2022 at 9.9%. The average kWh savings increased from 1,732 kWh in 2022 to 1,952 kWh in 2023. For low-cost job recipients, this change was not significant at the 90% confidence level.

Figure 2 illustrates the percentage of low-cost participant savings (including savers and gainers) according to energy savings categories for years 2022 and 2023. The number above each bar indicates the number of customers in the category.

Figure 2. Comparison of WRAP 2022 and 2023 Low-Cost Savings



In 2023, 76% of analyzed households receiving low-cost measures reduced their electricity usage. The largest group of savers (30%) reduced their electric usage by 1% to 9%, 21% of households saved between 10% to 20%, and 25% saved more than 20%. A total of 25% of low-cost participants increased their usage after they received their low-cost service; of these, 16% increased usage by only 0% to 10%.

In comparison, 77% of 2022 households receiving low-cost measures reduced their electricity usage. The largest group of savers (35%) reduced their electric usage by 1% to 9%, 20% of households saved between 10% to 20%, and 22% saved more than 20%. A total of 23% of low-cost participants increased their usage after they received their low-cost service; of these, 17% increased usage by only 0% to 10%.

The average 2023 low-cost recipient reduced annual kWh consumption by an estimated 9.9%; pre-WRAP and post-WRAP low-cost consumption was estimated at 19,716 and 17,764 kWh respectively.[6] In comparison, the average 2022 low-cost recipient reduced annual kWh consumption by an estimated 8.7%; pre-WRAP and post-WRAP low-cost consumption was estimated at 19,817 and 18,085 kWh, respectively.[7] The average cost per job increased by $407, from $2,604 to $3,010 between 2022 and 2023.

The Company did not make changes to WRAP low-cost measure offerings between 2022 and 2023. PPL offered the same services and measures during 2022 and 2023. The dominant low-cost measures in 2023 were lighting (LEDs), domestic hot water

[6] The savings percentage, pre-WRAP consumption, and post-WRAP consumption are all estimates derived from statistical models. The slight discrepancy between the savings percentage reported and the difference in pre- and post-consumption is due to the statistical model variations in controlling for exogenous factors; however, it is not statistically significant.
[7] Ibid.

measures, refrigerator replacement, and faucet aerators. These were similar to the dominant measures in 2022.

The Company added the heat pump water heater (HPWH) as a standard measure in late 2010. A total of 81 low-cost recipients received them in 2023, and all 81 cases were included in the savings analysis. All but 11 of the homes that received a low-cost job and HPWH installations were in the savers category, and 32 homes decreased their usage by greater than 20%.

By comparison, 111 low-cost recipients received heat pump water heaters in 2022 with all 111 cases included in the analysis. All but 25 of the homes in the low-cost category were savers; 40 of the households decreased energy by greater than 20%.

An analysis of the relationship between average cost per job and savings for 2023 low-cost participants indicates that, on average, as the cost per job increases, savings increase. As referenced above, Cadmus binned customers into savers and gainers categories based on total percentage saved. The correlation coefficient between savings and job cost across all the savers and gainers categories of low-cost participants is positive at 0.63. Excluding the gainers category of customers who increased consumption by 20% or more, the correlation remained positive and increased to 0.92. Only 16 customers who increased 20% or more were excluded.

In 2023, on average, across each of the savers and gainers categories, the Company spent comparable amounts on households that increased usage ($2,365 to $2,510) compared with customers who reduced usage ($2,335 to $2,904).

The category that *increased* usage more than 20% (15 customers) had a slightly lower cost per job ($2,510) than the customers who decreased usage by more than 20% ($2,904).

Full-Cost Cases: 2022 vs. 2023

Cadmus analyzed 1,454 out of 2,066 (70%) jobs that received heating and/or cooling shell treatments or full-cost measures in 2023 in comparison to 1,379 out of 2,008 (69%) jobs completed during 2022.

Cadmus excluded the following 612 full-cost cases for the following reasons:

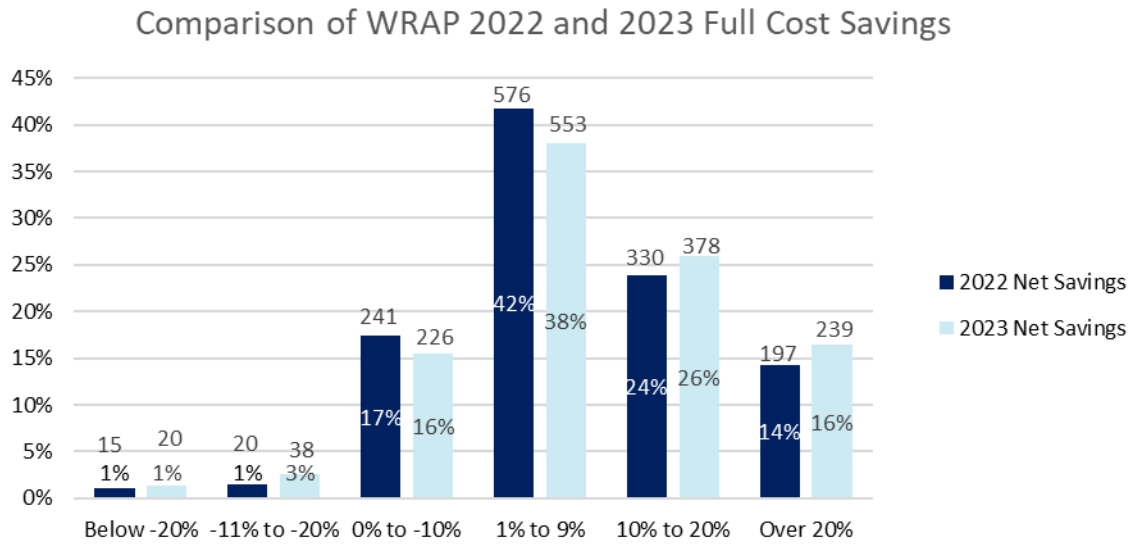
194	Cases	-	Less than nine months of pre- or post-billing data
393	Cases	-	Outliers
12	Cases	-	Changed usage by more than 70%
13	Cases	-	Coordinated jobs

Outliers included accounts where the pre- and post-consumption history had anomalies such as vacancies, seasonal usage, or equipment changes. The procedures to remove outliers is described above for baseload jobs.

Gross savings for full-cost recipients increased from 8.8% in 2022 to 9.6% in 2023. The change was not statistically significant at 90% confidence level. The average kWh savings increased from 2,247 kWh in 2022 to 2,460 kWh in 2023. For full-cost job recipients, this change was not significant at the 90% confidence level.

Figure 3 illustrates the percentage of full-cost participant savings (including savers and gainers) according to energy-savings categories for years 2022 and 2023. The number above each bar indicates the number of customers in the category.

Figure 3. Comparison of WRAP 2022 and 2023 Full-Cost Savings



In 2023, 80% of analyzed households receiving full-cost measures reduced their electricity usage. The largest group of savers (38%) reduced their electric usage by 1% to 9%, followed by the next largest group (26%) that saved between 10% to 20%, and 16% reduced their usage by greater than 20%. A total of 20% of full-cost participants increased their usage after they received their full-cost service, including 16% that increased usage by 0% to 10%.

In comparison, 80% of analyzed households receiving full-cost measures reduced their electricity usage. The largest group of savers (42%) reduced their electric usage by 1% to 9%, followed by the next largest group (24%) that saved between 10% to 20%, and 14% reduced their usage by greater than 20%. A total of 19% of full-cost participants increased their usage after they received their full-cost service, including 17% that increased usage by 0% to 10%.

The average 2023 full-cost recipient reduced annual kWh consumption by an estimated 9.6%; pre-WRAP and post-WRAP full-cost consumption was estimated at 25,526 and

3,061 kWh, respectively.[8] In comparison, the average 2022 full-cost recipient reduced annual kWh consumption by an estimated 8.8%; pre-WRAP and post-WRAP full-cost consumption was estimated at 25,565 and 23,319 kWh, respectively.[9] The average cost per job increased by approximately $571 from $4,915 in 2022 to $5,486 in 2023.

The Company added ductless heat pumps to WRAP full-cost measure offerings to align with the new Universal Service and Energy Conservation Plan, with installations beginning midway through the year. The dominant full-cost measures in 2023 were attic insulation, lighting (LEDs), repairs, and air ventilation. These were the same as the dominant measures in 2022.

Full-cost jobs included 178 HPWH in 2023, and all 178 homes were included in the savings analysis. All but 20 (11%) of the homes that received full-cost measures and HPWH installations were in the savers category, and 42 homes decreased their usage by greater than 20%.

An analysis of the relationship between average cost per job and savings for 2023 full-cost participants indicates that, on average, as the cost per job increases, savings increase. As referenced above, Cadmus binned customers into savers and gainers categories based on total percentage savings. The correlation coefficient between savings and job cost across all the savers and gainers categories of full-cost participants is positive at 0.69. Excluding the gainers category of customers who increased consumption by 20% or more, the correlation remains positive and increases to 0.72. Only 20 customers who increased 20% or more were excluded.

In 2023, on average, across each of the savers and gainers categories, the Company spent less money on households that increased usage ($4,176 to $4,956), as on customers who reduced usage ($4,441 to $5,799). The group that increased usage by over 20% had lower average cost per job ($4,510) while the group that reduced usage by more than 20% had the highest average job costs ($5,799).

2022 vs. 2023 Results: Overall Comparison

The average gross savings and the average percentage savings increased for all job types in 2023 with baseload jobs showing the smallest increase. The percentage of gainers for WRAP participants was 20% in 2023, with no difference in the percentage of gainers in 2022, remaining consistent with prior years, ranging from a low of 20% in 2014 to a high of 26% in 2011.

[8] The savings percentage, pre-WRAP consumption, and post-WRAP consumption are all estimates derived from statistical models. The slight discrepancy between the savings percentage reported and the difference in pre- and post-consumption is due to the statistical model variations in controlling for exogenous factors; however, it is not statistically significant.
[9] Ibid.

Impact of Shifts on Usage Patterns

PPL Electric does not measure peak usage or "demand reduction" as a component in its universal service programs and the Company did not conduct any load management programs in conjunction with LIURP in 2023.

Payment Analysis

The Company did not conduct any payment analysis studies of 2023 WRAP participants. The Company continues to assert that many factors influence payment patterns, most notably, participation in the CAP program.

Year 2023: Goals and Accomplishments:

Goals:

PPL's LIURP objectives are to reduce the electric usage and improve the comfort and energy affordability of customers with limited incomes. In addition, the Company and its contractor network refers customers to other weatherization and utility programs. The Company implemented specific goals as noted below.

1. **Direct the implementation of the PUC-mandated budget of $12,000,000 in a timely and cost-effective manner and meet all regulatory reporting requirements.**

The 2023 expenditure goal of $13,088,930 included the remaining carryover of unspent 2020 funds in the amount of $1,088,930. Additionally, PPL's USECP was approved in 2023 and an additional $2,000,000 was approved, increasing our yearly budget from $10,000,000 to $12,000,000. PPL had expenditures of $13,145,604 (100.4% of goal) and completed 4,108[10] jobs. The Company submitted all reporting requirements in 2023.

2. **Complete 3,500 LIURP jobs.**

PPL completed 4,108 LIURP jobs in 2023.

3. Implement the changes from the approved 2023-2027 Universal Service and Conservation Plan. These include, but are not limited to:

- Ductless Heat Pump installations as a standard measure
- $2M increase in annual budget
- Updating language in the application and landlord consent letters
- Develop a new 6-month post-weatherization letter

[10] Completed number of jobs corresponds to the jobs closed in the calendar year. The number of jobs evaluated for savings are based on the final measure install date.

Additional accomplishments and initiatives for this reporting year included:

- Created and implemented a BOT for WRAP customer communication.

  Participated as a committee member to the Pennsylvania Weatherization Advisory Council.

- Provided WRAP and LIHEAP information to call centers to increase referrals increase awareness and pass along to income eligible customers

- Shared LIURP updates and progress at two stakeholder meetings and invited feedback.

- Sponsored four contractor organizations for attendance and training at the Home Performance Conference

- Completed field observations of each contractor to ensure program guidelines are being followed and continue to look for opportunities to enhance the program.

- Presented Universal Service Program information in November 2023 at a virtual community event organized by PUC Commissioner Brown.

- Presented Universal Service Program information at the Harrisburg area BeWise event in November 2023

- Attended eight additional outreach events to provide PPL customers with Universal Service Program information. These events were hosted by a variety of sources, including State Representative Mackenzie, Salvation Army and local churches and neighborhood centers.

Year 2025: Goals and Initiatives:

PPL's overarching 2025 LIURP goals are to expend the budget of $12,000,000 and ensure equitable service across the service territory.

Specific goals include, but are not limited to:

- Engage and update PPL's LIURP program based on the newly approved regulations

- Continue to coordinate services between Act 129 WRAP and LIURP under the Phase IV plan. Explore options to enhance program benefits.

- Continue to coordinate efforts between LIURP and PA WAP and the gas utility weatherization programs.

- Coordinate and host two universal service stakeholder's meetings.

- Increase LIURP program awareness by employing various marketing methods with a focus on counties with fewest leads as well as CAP customers who are in danger of exceeding maximum benefit limits.

- Manage and partner with improved outreach team to provide up to date program information and potential coordination efforts out in the communities that PPL serves

- Participate in the PA WAP Advisory Panel Council and affiliated proceedings.

- Sponsor or coordinate contractor training "as needed", including sponsorship for the annual Home Performance Conference.

- Manage automation of invoice approvals through BOT technology

- Meet with contractors to review their individual acquisition costs, reinforce good practices, and define areas for improvement.

Coordination with Other Weatherization Programs:

PPL's WRAP system, "LEAP" (Low Income Energy Assistance Program), enables PPL staff and/or WRAP Contractors to perform the following activities in support of coordination with LIURP and other programs:

1. Bypass the audit and initial energy education session if the work was done through another weatherization program within the past twelve months.
2. Enter information for coordinated jobs if the completion or projected completion date is within twelve months of LIURP work.
3. Track referrals to other weatherization and utility programs.
4. Enter comments to facilitate the coordination of work.
5. Transfer new cases from PPL's LIURP WRAP to Act 129 WRAP and vice-versa; transfer recommended measures from Act 129 WRAP to LIURP.

PPL accepts inter-utility coordination referrals via mail, e-mail, phone calls or fax. Third-party organizations can also enter a WRAP application on behalf of the customer on PPL Electric's website. The Company coordinates LIURP work with other programs where possible. Organizations that perform work for multiple weatherization programs will sometimes take the lead in coordinating and will assist the customer in completing an application.

PPL requires that WRAP Auditors/Energy Educators make applicable referrals during WRAP visits. PPL's data shows that WRAP contractors made the following referrals in conjunction with 2023 LIURP:[11]

Program	# Referrals
County Weatherization	540
PA WAP	689
Gas Utility Program	375
Crises	62
OnTrack and Operation HELP	1,203
LIHEAP	1,667
Other, including ERAP	167

PPL's LEAP reveals a direct coordination with cases completed by LIURP and other weatherization programs within calendar year 2023:

Program	Cases
PA WAP	11
County Weatherization	13
Act 129 WRAP	36
Crises	15
UGI	7

Barriers to coordination include variances in program goals and objectives, funding levels, and eligibility criteria. Timeliness and tracking are also challenges. Referrals issued during LIURP may result in coordinated jobs months, or even years, after the referral and coordinated jobs that take place within two separate program years are not reflected on annual LIURP Reports.

Most of the coordination between PPL's LIURP and Act 129 takes place during the application process where customers are auto-matched to the appropriate program. Barriers include inability to obtain landlord consent and/or highly transient customers.

Conclusion

In 2023, PPL showed a slight increase in the savings results for all of the three job types. The Company is pleased to report that 80% of customers reduced usage in the pre to post measurement period, and the average customer reduced electricity usage by 9.9% over the energy used before participating in WRAP. In addition, many customers enjoyed the secondary benefits of WRAP, such as improved comfort and health and safety conditions.

In 2025, PPL will focus on serving eligible customers across the entire service territory, overseeing the upcoming program changes due to the updated LIURP regulations, continuing to find ways to improve on customer outreach and maintaining reasonable job costs during this continued period of inflated housing material prices and fluctuations in availability/pricing.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set X Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA X-14	Please refer to PPL's response to CAUSE-PA 3-13. When PPL bill credits a customer's security deposit because the customer enrolls in OnTrack, please specifically describe whether PPL applies the bill credit to the customer's asked-to-pay amount, the customer's pre-program arrearage balance, or some other method (please specify).
PPL Electric Response	When a customer enrolls in OnTrack, PPL Electric credits any paid security deposit to the account balance existing prior to OnTrack enrollment and cancels any outstanding billed but unpaid deposit amounts.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set X Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA X-15	Please also provide copies of current policies, procedures, or other documents which describe how PPL applies refunded security deposits to customers' account when a customer is confirmed to be low income.
PPL Electric Response	See CAUSE-PA X-15 Attachment 1.

Security Deposit Waiver Exception

Why this is generated:
These are submitted from agencies and other sources.

Steps/Tips to Issue:

1. These are issued automatically.

Backoffice Steps to Resolve:

Do not waive the deposit if the account is a bankruptcy!

A bankruptcy account does not qualify for waiver even if low income -- unless they are pending OnTrack or filed a motion with their attorney to have a full or portion waived.

NOTE: The agency is not required to include attachment or income/household details on the WATT in order to complete back office steps. If agency does provide the details...enter the financial information provided by the agency in the financial statement window.

If the agency waives the security deposit and also states that the customer's POS ID was verified....
- We require a notarized ID however, if an agency does verify the ID, we will waive the obligation even if it is not notarized.

Whether the security deposit is satisfied by a payment, guarantee or waiver, COMPLETE the obligation, do not override it.

- On the Desktop Screen in Intelligent Desktop, select the Obligations/Deposit Tab on the right.
- Click the Waive/Credit button to remove the deposit from the account.
- The account will be automatically documented that the deposit has been waived.
- WATT security deposit waivers will be automatically documented with an account contact.

NOTE: If the Security Deposit has been paid or there is any money on hand, that amount will be applied to the excess credit field in CSS, which will be applied to future bills.

If there is a PUC Informal Complaint on the account:

- **Email the EU, Compliance Team and they will contact BCS to request the case to be closed.**
- **Information needed:**
  - **Security deposit waiver for account #00000-00000**

If you are waiving the security deposit for low income and it is NOT for an OnTrack enrollment, please mail the customer the Programs and Services brochure via WATT letters.

Current Bill Not Yet Due:

1. Ask the customer if they want the excess credit (security deposit refund) applied to the current bill:
  ○ **If yes,** move the credit to the current bill amount and provide the customer with the remaining balance due (if any).
  ○ **If no,** process the excess credit refund (if over $500, prepare the refund request form; do not refund the money).

Current Bill Past Due:

1. Apply the excess credit (security deposit refund) to the current bill.
2. If there is a remaining excess credit (security deposit refund), ask the customer if they want the credit to remain to pay future bills:
  ○ **If yes,** leave the excess credit on the account.
  ○ **If no,** process the excess credit refund (if over $500, prepare the refund request form; do not refund the money).

Account on Payment Agreement:
1. Do NOT refund the security deposit. 2. We keep the deposit on hand until the balance is clear.
Acco nt in Arrears, No Payment Agreement:
1. Remove the security deposit, but do **NOT** refund the security deposit to the customer. 2. Apply the excess credit (security deposit refund) to the balance on the account.

WITNESS: Andrew Castanaro

PPL Electric Utilities Corporation
Response to the Set X Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA X-17	Please specifically explain whether and to what extent customer generators are responsible for paying all riders set forth in PPL's tariffs.
PPL Electric Response	Customer generators are responsible for paying all riders under their applicable rate schedule. See PPL Electric Exhibit GEO-1, p. 50. Some riders are based on usage, and if a customer generator has low or zero usage, the charge for those riders will be low or zero, respectively.

WITNESS: Jennifer E. Nelson

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 24, 2025
Docket No. R-2025-3057164

OCA II-4 Please provide a list of all proceedings in which the authorized return on equity recommended by Ms. Nelson was adopted by the regulatory commission in that proceeding.

PPL Electric Response In Ms. Nelson's experience, regulatory commissions generally do not adopt a recommendation of a particular witness; the commissions consider the evidence provided by multiple witnesses and determine what is just and reasonable based on the evidence presented. Notwithstanding, there have been several proceedings in which Ms. Nelson's return on equity ("ROE") recommendations have been referenced in the commission's determination of a just and reasonable ROE or factored into an approved settlement agreement, which the commission had approved. For example, in its order in Dominion Energy North Carolina's ("DENC") 2024 rate case, the North Carolina Utilities Commission ("NCUC") noted that "[t]he [NCUC] finds that the analyses of DENC witness Nelson […] are credible, probative, and entitled to substantial weight." (*In the Matter of Application of Virginia Electric and Power Company, d/b/a Dominion Energy North Carolina for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina*, Order Accepting Stipulations, Granting Partial Rate Increase, and Requiring Public Notice, Docket No. E-22, Sub 694, January 14, 2025, at 23, clarification added). See PPL Electric Exhibit JEN-1 for a listing of the proceedings in which Ms. Nelson has provided testimony.

WITNESS: Lisa Norden
Steven W. Wishart

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 24, 2025
Docket No. R-2025-3057164

OCA IV-15

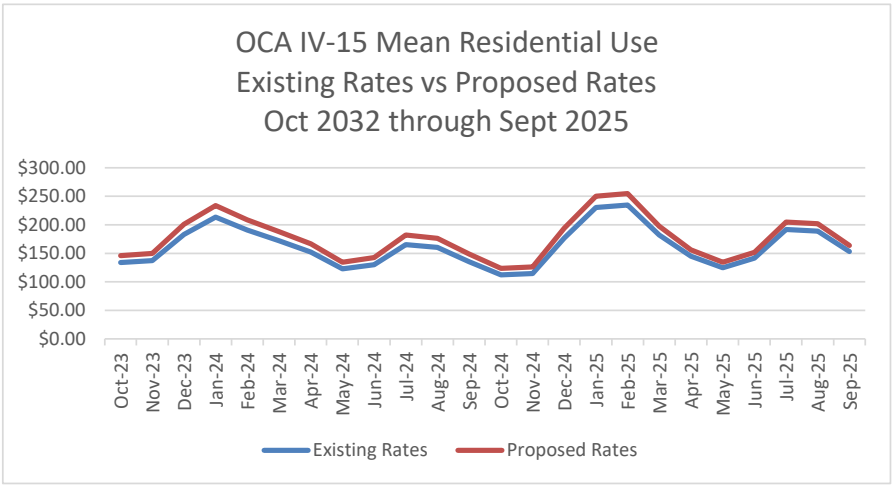
In Excel format, with all formulae intact, by month for the most recent 24 months available, please provide for residential customers:

a. The bill at mean usage at existing rates in sufficient detail to allow replication:
b. The bill at mean usage at proposed rates in sufficient detail to allow replication.

PPL Electric Response

See OCA-IV-15 Attachment 1.

	Existing Rates	Proposed Rates
Oct-23	$133.84	$146.18
Nov-23	$137.16	$149.79
Dec-23	$183.34	$201.18
Jan-24	$213.46	$233.69
Feb-24	$190.66	$208.76
Mar-24	$171.80	$188.12
Apr-24	$152.27	$166.65
May-24	$122.84	$134.45
Jun-24	$129.80	$142.78
Jul-24	$165.29	$181.95
Aug-24	$160.25	$176.41
Sep-24	$135.39	$149.06
Oct-24	$112.24	$123.64
Nov-24	$114.59	$126.22
Dec-24	$176.91	$194.03
Jan-25	$230.57	$250.34
Feb-25	$234.68	$254.79
Mar-25	$182.02	$197.74
Apr-25	$144.82	$155.93
May-25	$124.76	$134.36
Jun-25	$141.79	$151.68
Jul-25	$191.63	$205.01
Aug-25	$188.77	$201.95
Sep-25	$153.06	$163.85



Existing Rates

	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
Customer Charge	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill
Energy Charge	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh
TCJA	-8.2%	-8.2%	-8.2%	-7.7%	-7.7%	-7.7%	-7.7%	-7.7%
SMR 2	$1.70/Bill	$1.70/Bill	$1.70/Bill	$1.63/Bill	$1.63/Bill	$1.63/Bill	$1.72/Bill	$1.72/Bill
CER	-$0.01/Bill	-$0.01/Bill	-$0.01/Bill	$0.05/Bill	$0.05/Bill	$0.05/Bill	$0.05/Bill	$0.05/Bill
ACR 4	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh
USR	$0.01329/kWh	$0.01329/kWh	$0.01329/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh
SDER	-$0.00039/kWh	-$0.00039/kWh	-$0.00039/kWh	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh
DSIC	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
State Tax Adjustment	-0.13%	-0.13%	-0.13%	-0.21%	-0.21%	-0.21%	-0.21%	-0.21%
GSC-1	$0.09769/kWh	$0.09769/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh
TSC	$0.02357/kWh	$0.02357/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh
Energy & Transmission Subtotal								
State Tax Adjustment	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%

	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
Mean Residential Usage	696 kWh	715 kWh	1,054 kWh	1,263 kWh	1,117 kWh	997 kWh	872 kWh	684 kWh

Bill Calculations	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
Customer Charge	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09
Energy Charge	$24.58	$25.27	$37.25	$44.62	$39.49	$35.24	$30.82	$24.19
TCJA	-$3.18	-$3.24	-$4.23	-$4.50	-$4.11	-$3.78	-$3.44	-$2.94
SMR 2	$1.70	$1.70	$1.70	$1.63	$1.63	$1.63	$1.72	$1.72
CER	-$0.01	-$0.01	-$0.01	$0.05	$0.05	$0.05	$0.05	$0.05
ACR 4	$1.05	$1.08	$1.59	$1.91	$1.69	$1.51	$1.32	$1.03
USR	$9.24	$9.50	$14.01	$12.85	$11.37	$10.15	$8.88	$6.97
SDER	-$0.27	-$0.28	-$0.41	$0.18	$0.16	$0.14	$0.12	$0.10
DSIC	$2.36	$2.41	$3.20	$3.54	$3.22	$2.95	$2.68	$2.26
Distribution Subtotal	$49.56	$50.52	$67.19	$74.37	$67.58	$61.97	$56.23	$47.47
State Tax Adjustment	-$0.07	-$0.07	-$0.09	-$0.15	-$0.14	-$0.13	-$0.12	-$0.10
Total Distribution Charges	$49.50	$50.45	$67.10	$74.21	$67.44	$61.84	$56.11	$47.37
GSC-1	$67.95	$69.85	$88.91	$106.50	$94.25	$84.10	$73.55	$57.73
TSC	$16.39	$16.85	$27.33	$32.74	$28.97	$25.85	$22.61	$17.75
Energy & Transmission Subtotal	$84.34	$86.71	$116.24	$139.24	$123.22	$109.95	$96.16	$75.47
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Energy & Transmission Charges	$84.35	$86.71	$116.24	$139.24	$123.22	$109.96	$96.16	$75.47
Total Average Monthly Bill	$133.84	$137.16	$183.34	$213.46	$190.66	$171.80	$152.27	$122.84

Existing Rates

	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025
Customer Charge	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill
Energy Charge	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh
TCJA	-7.7%	-7.7%	-7.7%	-7.7%	-7.7%	-7.7%	-7.7%	-8.0%
SMR 2	$1.72/Bill	$1.61/Bill	$1.61/Bill	$1.61/Bill	$1.56/Bill	$1.56/Bill	$1.56/Bill	$1.54/Bill
CER	$0.05/Bill	$0.05/Bill	$0.05/Bill	$0.05/Bill	$0.05/Bill	$0.05/Bill	$0.05/Bill	-$0.01/Bill
ACR 4	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh
USR	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01111/kWh
SDER	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh	$0.00014/kWh	$0.00184/kWh
DSIC	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
State Tax Adjustment	-0.21%	-0.21%	-0.21%	-0.21%	-0.21%	-0.21%	-0.21%	-0.28%
GSC-1	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.07225/kWh	$0.07225/kWh
TSC	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03546/kWh	$0.03546/kWh
Energy & Transmission Subtotal								
State Tax Adjustment	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%

	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025
Mean Residential Usage	777 kWh	1,019 kWh	985 kWh	816 kWh	659 kWh	675 kWh	1,047 kWh	1,372 kWh

Bill Calculations	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025
Customer Charge	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09
Energy Charge	$27.47	$36.02	$34.81	$28.84	$23.29	$23.85	$36.99	$48.48
TCJA	-$3.19	-$3.84	-$3.75	-$3.29	-$2.87	-$2.91	-$3.92	-$5.01
SMR 2	$1.72	$1.61	$1.61	$1.61	$1.56	$1.56	$1.56	$1.54
CER	$0.05	$0.05	$0.05	$0.05	$0.05	$0.05	$0.05	-$0.01
ACR 4	$1.25	$1.64	$1.59	$1.31	$1.06	$1.09	$1.68	$2.21
USR	$7.91	$10.38	$10.03	$8.31	$6.71	$6.87	$10.65	$15.24
SDER	$0.11	$0.14	$0.14	$0.11	$0.09	$0.09	$0.15	$2.52
DSIC	$2.47	$3.00	$2.93	$2.55	$2.20	$2.23	$3.06	$3.95
Distribution Subtotal	$51.88	$63.09	$61.49	$53.58	$46.18	$46.93	$64.32	$83.03
State Tax Adjustment	-$0.11	-$0.13	-$0.13	-$0.11	-$0.10	-$0.10	-$0.13	-$0.23
Total Distribution Charges	$51.77	$62.96	$61.36	$53.47	$46.08	$46.83	$64.18	$82.80
GSC-1	$53.10	$69.64	$67.30	$55.76	$45.02	$46.11	$75.61	$99.12
TSC	$24.92	$32.69	$31.59	$26.17	$21.13	$21.64	$37.11	$48.65
Energy & Transmission Subtotal	$78.03	$102.33	$98.89	$81.92	$66.16	$67.76	$112.72	$147.77
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Energy & Transmission Charges	$78.03	$102.33	$98.89	$81.92	$66.16	$67.76	$112.73	$147.77
Total Average Monthly Bill	$129.80	$165.29	$160.25	$135.39	$112.24	$114.59	$176.91	$230.57

Existing Rates

	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025
Customer Charge	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill	$14.09/Bill
Energy Charge	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh	$0.03534/kWh
TCJA	-8.0%	-8.0%	-8.0%	-8.0%	-8.0%	-8.0%	-8.0%	-8.0%
SMR 2	$1.54/Bill	$1.54/Bill	$1.62/Bill	$1.62/Bill	$1.62/Bill	$1.50/Bill	$1.50/Bill	$1.50/Bill
CER	-$0.01/Bill	-$0.01/Bill	-$0.01/Bill	-$0.01/Bill	-$0.01/Bill	-$0.01/Bill	-$0.01/Bill	-$0.01/Bill
ACR 4	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00220/kWh	$0.00220/kWh	$0.00220/kWh	$0.00220/kWh
USR	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh
SDER	$0.00184/kWh	$0.00184/kWh	$0.00184/kWh	$0.00184/kWh	$0.00184/kWh	$0.00184/kWh	$0.00184/kWh	$0.00184/kWh
DSIC	5.0%	5.0%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
State Tax Adjustment	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%
GSC-1	$0.07225/kWh	$0.07225/kWh	$0.07225/kWh	$0.07225/kWh	$0.09166/kWh	$0.09166/kWh	$0.09166/kWh	$0.09166/kWh
TSC	$0.03546/kWh	$0.03546/kWh	$0.03546/kWh	$0.03546/kWh	$0.03324/kWh	$0.03324/kWh	$0.03324/kWh	$0.03324/kWh
Energy & Transmission Subtotal								
State Tax Adjustment	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%

	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025
Mean Residential Usage	1,398 kWh	1,063 kWh	817 kWh	690 kWh	717 kWh	1,001 kWh	985 kWh	782 kWh

Bill Calculations	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025
Customer Charge	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09	$14.09
Energy Charge	$49.41	$37.56	$28.87	$24.39	$25.34	$35.37	$34.79	$27.62
TCJA	-$5.08	-$4.13	-$3.44	-$3.08	-$3.15	-$3.96	-$3.91	-$3.34
SMR 2	$1.54	$1.54	$1.62	$1.62	$1.62	$1.50	$1.50	$1.50
CER	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$2.25	$1.71	$1.32	$1.11	$1.58	$2.20	$2.17	$1.72
USR	$15.53	$11.81	$9.07	$7.67	$7.96	$11.12	$10.94	$8.68
SDER	$2.57	$1.96	$1.50	$1.27	$1.32	$1.84	$1.81	$1.44
DSIC	$4.02	$3.23	$3.98	$3.53	$3.66	$4.66	$4.60	$3.88
Distribution Subtotal	$84.32	$67.74	$57.00	$50.58	$52.40	$66.82	$65.98	$55.59
State Tax Adjustment	-$0.24	-$0.19	-$0.16	-$0.14	-$0.15	-$0.19	-$0.18	-$0.16
Total Distribution Charges	$84.08	$67.55	$56.84	$50.44	$52.25	$66.63	$65.80	$55.43
GSC-1	$101.01	$76.78	$59.02	$49.85	$65.71	$91.73	$90.24	$71.65
TSC	$49.58	$37.68	$28.96	$24.47	$23.83	$33.27	$32.73	$25.98
Energy & Transmission Subtotal	$150.59	$114.46	$87.98	$74.32	$89.54	$125.00	$122.97	$97.63
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Energy & Transmission Charges	$150.59	$114.46	$87.98	$74.32	$89.54	$125.00	$122.97	$97.63
Total Average Monthly Bill	$234.68	$182.02	$144.82	$124.76	$141.79	$191.63	$188.77	$153.06

Proposed Rates

	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
Customer Charge	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill
Energy Charge	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh
TCJA								
SMR 2								
CER								
ACR 4	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh	$0.00151/kWh
USR	$0.01329/kWh	$0.01329/kWh	$0.01329/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh
SDER								
DSIC								
State Tax Adjustment								
GSC-1	$0.09769/kWh	$0.09769/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh	$0.08435/kWh
TSC	$0.02357/kWh	$0.02357/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh	$0.02593/kWh
Energy & Transmission Subtotal								
State Tax Adjustment	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%

	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
Mean Residential Usage	696 kWh	715 kWh	1,054 kWh	1,263 kWh	1,117 kWh	997 kWh	872 kWh	684 kWh

Bill Calculations	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
Customer Charge	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00
Energy Charge	$34.54	$35.50	$52.33	$62.69	$55.48	$49.50	$43.29	$33.98
TCJA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
SMR 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ACR 4	$1.05	$1.08	$1.59	$1.91	$1.69	$1.51	$1.32	$1.03
USR	$9.24	$9.50	$14.01	$12.85	$11.37	$10.15	$8.88	$6.97
SDER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DSIC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Distribution Subtotal	$61.83	$63.08	$84.93	$94.45	$85.54	$78.16	$70.49	$58.98
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Distribution Charges	$61.83	$63.08	$84.93	$94.45	$85.54	$78.16	$70.49	$58.98
GSC-1	$67.95	$69.85	$88.91	$106.50	$94.25	$84.10	$73.55	$57.73
TSC	$16.39	$16.85	$27.33	$32.74	$28.97	$25.85	$22.61	$17.75
Energy & Transmission Subtotal	$84.34	$86.71	$116.24	$139.24	$123.22	$109.95	$96.16	$75.47
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Energy & Transmission Charges	$84.35	$86.71	$116.24	$139.24	$123.22	$109.96	$96.16	$75.47
Total Average Monthly Bill	$146.18	$149.79	$201.18	$233.69	$208.76	$188.12	$166.65	$134.45

Proposed Rates

	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025
Customer Charge	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill
Energy Charge	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh
TCJA								
SMR 2								
CER								
ACR 4	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh
USR	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01018/kWh	$0.01111/kWh
SDER								
DSIC								
State Tax Adjustment								
GSC-1	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.06833/kWh	$0.07225/kWh	$0.07225/kWh
TSC	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03207/kWh	$0.03546/kWh	$0.03546/kWh
Energy & Transmission Subtotal								
State Tax Adjustment	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%

	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025
Mean Residential Usage	777 kWh	1,019 kWh	985 kWh	816 kWh	659 kWh	675 kWh	1,047 kWh	1,372 kWh

Bill Calculations	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025
Customer Charge	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00
Energy Charge	$38.59	$50.61	$48.90	$40.51	$32.72	$33.51	$51.96	$68.12
TCJA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
SMR 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ACR 4	$1.25	$1.64	$1.59	$1.31	$1.06	$1.09	$1.68	$2.21
USR	$7.91	$10.38	$10.03	$8.31	$6.71	$6.87	$10.65	$15.24
SDER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DSIC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Distribution Subtotal	$64.75	$79.62	$77.52	$67.13	$57.48	$58.46	$81.30	$102.57
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Distribution Charges	$64.75	$79.62	$77.52	$67.13	$57.48	$58.46	$81.30	$102.57
GSC-1	$53.10	$69.64	$67.30	$55.76	$45.02	$46.11	$75.61	$99.12
TSC	$24.92	$32.69	$31.59	$26.17	$21.13	$21.64	$37.11	$48.65
Energy & Transmission Subtotal	$78.03	$102.33	$98.89	$81.92	$66.16	$67.76	$112.72	$147.77
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Energy & Transmission Charges	$78.03	$102.33	$98.89	$81.92	$66.16	$67.76	$112.73	$147.77
Total Average Monthly Bill	$142.78	$181.95	$176.41	$149.06	$123.64	$126.22	$194.03	$250.34

Proposed Rates

	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025
Customer Charge	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill	$17.00/Bill
Energy Charge	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh	$0.04965/kWh
TCJA								
SMR 2								
CER								
ACR 4	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00161/kWh	$0.00220/kWh	$0.00220/kWh	$0.00220/kWh	$0.00220/kWh
USR	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh	$0.01111/kWh
SDER								
DSIC								
State Tax Adjustment								
GSC-1	$0.07225/kWh	$0.07225/kWh	$0.07225/kWh	$0.07225/kWh	$0.09166/kWh	$0.09166/kWh	$0.09166/kWh	$0.09166/kWh
TSC	$0.03546/kWh	$0.03546/kWh	$0.03546/kWh	$0.03546/kWh	$0.03324/kWh	$0.03324/kWh	$0.03324/kWh	$0.03324/kWh
Energy & Transmission Subtotal								
State Tax Adjustment	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%

	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025
Mean Residential Usage	1,398 kWh	1,063 kWh	817 kWh	690 kWh	717 kWh	1,001 kWh	985 kWh	782 kWh

Bill Calculations	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025
Customer Charge	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00
Energy Charge	$69.42	$52.76	$40.56	$34.26	$35.59	$49.69	$48.88	$38.81
TCJA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
SMR 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ACR 4	$2.25	$1.71	$1.32	$1.11	$1.58	$2.20	$2.17	$1.72
USR	$15.53	$11.81	$9.07	$7.67	$7.96	$11.12	$10.94	$8.68
SDER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DSIC	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Distribution Subtotal	$104.20	$83.28	$67.95	$60.04	$62.14	$80.01	$78.99	$66.21
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Distribution Charges	$104.20	$83.28	$67.95	$60.04	$62.14	$80.01	$78.99	$66.21
GSC-1	$101.01	$76.78	$59.02	$49.85	$65.71	$91.73	$90.24	$71.65
TSC	$49.58	$37.68	$28.96	$24.47	$23.83	$33.27	$32.73	$25.98
Energy & Transmission Subtotal	$150.59	$114.46	$87.98	$74.32	$89.54	$125.00	$122.97	$97.63
State Tax Adjustment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Energy & Transmission Charges	$150.59	$114.46	$87.98	$74.32	$89.54	$125.00	$122.97	$97.63
Total Average Monthly Bill	$254.79	$197.74	$155.93	$134.36	$151.68	$205.01	$201.95	$163.85

Rate Schedule RS: Historical Rates

	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024
DISTRIBUTION CHARGE:							
Customer Charge (Components in rows below)	**$15.780**	**$15.780**	**$15.780**	**$15.770**	**$15.770**	**$15.770**	**$15.860**
Distribution Customer Charge (Base)	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090
(CER) Competitive Enhancement Rider	-$0.010	-$0.010	-$0.010	$0.050	$0.050	$0.050	$0.050
(SMR 2) Smart Meter Rider Customer Charge	$1.700	$1.700	$1.700	$1.630	$1.630	$1.630	$1.720
Distribution kWh ¢/kWh (Components in rows below)	**$4.975**	**$4.975**	**$4.975**	**$4.717**	**$4.717**	**$4.717**	**$4.717**
Distribution kWh ¢/kWh Charge (Base)	3.534	3.534	3.534	3.534	3.534	3.534	3.534
(ACR-1 ¢/kWh) Act 129 Compliance Rider Phase 1	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(ACR-2 ¢/kWh) Act 129 Compliance Rider Phase 2	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(ACR-3 ¢/kWh) Act 129 Compliance Rider Phase 3	0.151	0.151	0.151	0.151	0.151	0.151	0.151
(USR ¢/kWh) Universal Service Rider	1.329	1.329	1.329	1.018	1.018	1.018	1.018
(SMR 1 ¢/kWh) Smart Meter Rider	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(SDER ¢/kWh) Storm Damage Expense Rider	-0.039	-0.039	-0.039	0.014	0.014	0.014	0.014
(SDER Customer Chg) Storm Damage Expense Rider							
(DSIC) Distribution System Improvement Charge (Shown as % on bill)	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
(STASD) Pa Tax Adj Surcharge (Distribution shown as % on bill)	-0.134%	-0.134%	-0.134%	-0.208%	-0.208%	-0.208%	-0.208%
TCJA (Tax Cuts and Jobs Act Surcharge)	-8.230%	-8.230%	-8.230%	-7.670%	-7.670%	-7.670%	-7.670%
(TSC) Transmission Charge ¢/kWh	2.357	2.357	2.593	2.593	2.593	2.593	2.593
(GSC-1) Generation Charge ¢/kWh	9.769	9.769	8.435	8.435	8.435	8.435	8.435
STAS (Generation/Transmission) (shown as % on bill)	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%
Total Price to Compare (Sum of TSC, GSC-1 & STAS)	12.126	12.126	11.028	11.028	11.028	11.028	11.028

Rate Schedule RS: Historical Rates

	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024
DISTRIBUTION CHARGE:								
Customer Charge (Components in rows below)	**$15.860**	**$15.860**	**$15.750**	**$15.750**	**$15.750**	**$15.700**	**$15.700**	**$15.700**
Distribution Customer Charge (Base)	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090
(CER) Competitive Enhancement Rider	$0.050	$0.050	$0.050	$0.050	$0.050	$0.050	$0.050	$0.050
(SMR 2) Smart Meter Rider Customer Charge	$1.720	$1.720	$1.610	$1.610	$1.610	$1.560	$1.560	$1.560
Distribution kWh ¢/kWh (Components in rows below)	**$4.717**	**$4.727**	**$4.727**	**$4.727**	**$4.727**	**$4.727**	**$4.727**	**$4.727**
Distribution kWh ¢/kWh Charge (Base)	3.534	3.534	3.534	3.534	3.534	3.534	3.534	3.534
(ACR-1 ¢/kWh) Act 129 Compliance Rider Phase 1	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(ACR-2 ¢/kWh) Act 129 Compliance Rider Phase 2	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(ACR-3 ¢/kWh) Act 129 Compliance Rider Phase 3	0.151	0.161	0.161	0.161	0.161	0.161	0.161	0.161
(USR ¢/kWh) Universal Service Rider	1.018	1.018	1.018	1.018	1.018	1.018	1.018	1.018
(SMR 1 ¢/kWh) Smart Meter Rider	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(SDER ¢/kWh) Storm Damage Expense Rider	0.014	0.014	0.014	0.014	0.014	0.014	0.014	0.014
(SDER Customer Chg) Storm Damage Expense Rider								
(DSIC) Distribution System Improvement Charge (Shown as % on bill)	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
(STASD) Pa Tax Adj Surcharge (Distribution shown as % on bill)	-0.208%	-0.208%	-0.208%	-0.208%	-0.208%	-0.208%	-0.208%	-0.208%
TCJA (Tax Cuts and Jobs Act Surcharge)	-7.670%	-7.670%	-7.670%	-7.670%	-7.670%	-7.670%	-7.670%	-7.670%
(TSC) Transmission Charge ¢/kWh	2.593	3.207	3.207	3.207	3.207	3.207	3.207	3.546
(GSC-1) Generation Charge ¢/kWh	8.435	6.833	6.833	6.833	6.833	6.833	6.833	7.225
STAS (Generation/Transmission) (shown as % on bill)	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%
Total Price to Compare (Sum of TSC, GSC-1 & STAS)	11.028	10.040	10.040	10.040	10.040	10.040	10.040	10.771

Rate Schedule RS: Historical Rates

	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025
DISTRIBUTION CHARGE:									
Customer Charge (Components in rows below)	**$15.620**	**$15.620**	**$15.620**	**$15.700**	**$15.700**	**$15.700**	**$15.580**	**$15.580**	**$15.580**
Distribution Customer Charge (Base)	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090	$14.090
(CER) Competitive Enhancement Rider	-$0.010	-$0.010	-$0.010	-$0.010	-$0.010	-$0.010	-$0.010	-$0.010	-$0.010
(SMR 2) Smart Meter Rider Customer Charge	$1.540	$1.540	$1.540	$1.620	$1.620	$1.620	$1.500	$1.500	$1.500
Distribution kWh ¢/kWh (Components in rows below)	**$4.990**	**$4.990**	**$4.990**	**$4.990**	**$4.990**	**$5.049**	**$5.049**	**$5.049**	**$5.049**
Distribution kWh ¢/kWh Charge (Base)	3.534	3.534	3.534	3.534	3.534	3.534	3.534	3.534	3.534
(ACR-1 ¢/kWh) Act 129 Compliance Rider Phase 1	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(ACR-2 ¢/kWh) Act 129 Compliance Rider Phase 2	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(ACR-3 ¢/kWh) Act 129 Compliance Rider Phase 3	0.161	0.161	0.161	0.161	0.161	0.220	0.220	0.220	0.220
(USR ¢/kWh) Universal Service Rider	1.111	1.111	1.111	1.111	1.111	1.111	1.111	1.111	1.111
(SMR 1 ¢/kWh) Smart Meter Rider	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
(SDER ¢/kWh) Storm Damage Expense Rider	0.184	0.184	0.184	0.184	0.184	0.184	0.184	0.184	0.184
(SDER Customer Chg) Storm Damage Expense Rider									
(DSIC) Distribution System Improvement Charge (Shown as % on bill)	5.000%	5.000%	5.000%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%
(STASD) Pa Tax Adj Surcharge (Distribution shown as % on bill)	-0.280%	-0.280%	-0.280%	-0.280%	-0.280%	-0.280%	-0.280%	-0.280%	-0.280%
TCJA (Tax Cuts and Jobs Act Surcharge)	-8.000%	-8.000%	-8.000%	-8.000%	-8.000%	-8.000%	-8.000%	-8.000%	-8.000%
(TSC) Transmission Charge ¢/kWh	3.546	3.546	3.546	3.546	3.546	3.324	3.324	3.324	3.324
(GSC-1) Generation Charge ¢/kWh	7.225	7.225	7.225	7.225	7.225	9.166	9.166	9.166	9.166
STAS (Generation/Transmission) (shown as % on bill)	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%
Total Price to Compare (Sum of TSC, GSC-1 & STAS)	10.771	10.771	10.771	10.771	10.771	12.490	12.490	12.490	12.490

YEAR_MO	RATE_CLASS	NumCust	AveUse
2023-10	RS	1,267,786	696
2023-11	RS	1,268,551	715
2023-12	RS	1,269,401	1,054
2024-01	RS	1,271,568	1,263
2024-02	RS	1,271,391	1,117
2024-03	RS	1,272,368	997
2024-04	RS	1,274,195	872
2024-05	RS	1,273,686	684
2024-06	RS	1,272,509	777
2024-07	RS	1,273,979	1,019
2024-08	RS	1,273,524	985
2024-09	RS	1,275,031	816
2024-10	RS	1,275,693	659
2024-11	RS	1,275,276	675
2024-12	RS	1,277,557	1,047
2025-01	RS	1,278,526	1,372
2025-02	RS	1,278,484	1,398
2025-03	RS	1,279,265	1,063
2025-04	RS	1,280,751	817
2025-05	RS	1,280,644	690
2025-06	RS	1,279,990	717
2025-07	RS	1,281,119	1,001
2025-08	RS	1,280,825	985
2025-09	RS	1,281,512	782

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 24, 2025
Docket No. R-2025-3057164

OCA IV-34

In Excel format, by year for the most recent three completed LIHEAP program years, as well as the current year to date, please provide for residential customers:

a. The number of accounts receiving a LIHEAP grant disaggregated by basic cash grant and LIHEAP crisis grant;
b. The total dollars of LIHEAP grants received, disaggregated by basic cash grant and LIHEAP crisis grant;
c. The average LIHEAP grant received, disaggregated by basic cash grant and LIHEAP crisis grant.

PPL Electric Response

a. See CAUSE-PA I-12 Attachment 1.
b. See tab “B) Totals” in OCA IV-34 Attachment 1.
c. See tab “C) Averages” in OCA IV-34 Attachment 1.

In Excel format, by year for the most recent three completed LIHEAP program years, as well as the current year to date, please provide for residential customers:

b. The total dollars of LIHEAP grants received, disaggregated by basic cash grant and LIHEAP crisis grant;

LIHEAP Season	Grant Type	Total Dollars Received
2021 to 2022	Crisis	$ 3,108,772.68
2021 to 2022	Grant	$ 18,048,447.94
2022 to 2023	Crisis	$ 2,034,269.97
2022 to 2023	Grant	$ 14,307,024.45
2023 to 2024	Crisis	$ 2,753,127.09
2023 to 2024	Grant	$ 10,325,920.37
2024 to 2025	Crisis	$ 2,818,398.70
2024 to 2025	Grant	$ 9,491,206.34

In Excel format, by year for the most recent three completed LIHEAP program years, as well as the current year to date, please provide for residential customers:

a. The average LIHEAP grant received, disaggregated by basic cash grant and LIHEAP crisis grant.

LIHEAP Season	Grant Type	Average DollarsPer Grant
2021 to 2022	Crisis	$ 743.37
2021 to 2022	Grant	$ 399.13
2022 to 2023	Crisis	$ 630.00
2022 to 2023	Grant	$ 270.15
2023 to 2024	Crisis	$ 650.55
2023 to 2024	Grant	$ 372.58
2024 to 2025	Crisis	$ 616.31
2024 to 2025	Grant	$ 211.35

WITNESS: Jason Hunt
Daniel S. Dane
Bickey Rimal

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Energy Justice Advocates (EJA)
Dated November 11, 2025
Docket No. R-2025-3057164

EJA-PPL-III-34

Please refer to the direct testimony of PPL witness Hunt. Please detail all current and proposed economic development programs, rates, or services offered by PPL and funded by customers, whether directly or through rate discounts. For historical initiatives, please provide five (5) years of data, including costs, discounts, allocations by amount to other customers, and rate impacts. For proposed initiatives, please provide the revenue requirement impacts, by rate class for the Fully Projected Future Test Year.

Please provide the quantitative information requested by this question in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.

Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to a Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The Company does not have, and has not offered in the last 5 years, any economic development programs or rates. The Company has proposed in this case, the Opportunity Pennsylvania Program. For details on that program, please see the direct testimony of Jason Hunt (PPL Electric St. No. 21).

The table below shows how the $400,000 associated with the Opportunity Pennsylvania Program is allocated to the various rate classes in the Fully Projected Future Test Year. This information can be found on pages 30-34 of PPL Electric Exhibit BR-1.

RS	Residential	274,677
RTS	Residential-Thermal Storage	4,083
GS-1	Small General Service - Sec. Voltage	30,941
GS-3	Large General Service - Sec. Voltage	56,463
LP-4	Large General Service - 12 KV	21,702
LP-5	Large General Service - 69 KV or Higher	366
GH-2	Separate Meter General Space Heating Service	545
SL/AL	Street Lighting/Area Lighting	11,222
	Total	**400,000**

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Solar Energy Industries Association and the Coalition for Community Solar Access, collectively "Joint Solar Advocates" (JSA)
Dated November 19, 2025
Docket No. R-2025-3057164

JSA III-10	Refer to PPL's response to JSA I-5. Identify, describe, provide, explain and indicate whether net-metered customer generators pay for all "system reinforcements" required to ensure safe and reliable interconnection. Provide all Documents that support, are utilized and/or relied upon in your answer.
PPL Electric Response	See response to JSA III-5.

CAUSE-PA Statement 1, Cicero

Appendix D

Exhibit D-1:

Self- Sufficiency Standard

Exhibit D-2:

Maximum CAP Credit Analysis

Exhibit D-3:

DHS Data Sharing Agreement Template

Appendix D, Exhibit D-1:

Self-Sufficiency Standard, 2 Adults, 2 School Aged Children and Shortfall Based on Average CLI Income and 150% FPL.[1]

County	Self-Sufficiency Standard *Annual* (A)	Difference Avg. CLI Income[2] *(A)-$17,103* (B)	Difference 150% FPL 4 Person Household[3] *(A)-$48,225* (C)
Berks	$90,375.06	$73,271.58	$42,150.06
Bucks	$104,761.80	$87,658.32	$56,536.80
Carbon	$82,803.51	$65,700.03	$34,578.51
Chester	$104,491.14	$87,387.66	$56,266.14
Clinton	$71,648.23	$54,544.75	$23,423.23
Columbia	$84,513.07	$67,409.59	$36,288.07
Cumberland	$90,117.39	$73,013.91	$41,892.39
Dauphin	$90,143.51	$73,040.03	$41,918.51
Juniata	$76,067.97	$58,964.49	$27,842.97
Lackawanna	$81,592.32	$64,488.84	$33,367.32
Lancaster	$89,082.74	$71,979.26	$40,857.74
Lebanon	$88,300.31	$71,196.83	$40,075.31
Lehigh	$92,727.68	$75,624.20	$44,502.68
Luzerne	$81,854.93	$64,751.45	$33,629.93
Lycoming	$76,803.31	$59,699.83	$28,578.31
Monroe	$86,793.89	$69,690.41	$38,568.89
Montgomery	$103,484.40	$86,380.92	$55,259.40
Montour	$83,916.08	$66,812.60	$35,691.08
Northampton	$92,212.42	$75,108.94	$43,987.42
Northumberland	$78,350.87	$61,247.39	$30,125.87
Perry	$85,056.15	$67,952.67	$36,831.15
Pike	$90,541.20	$73,437.72	$42,316.20
Schuylkill	$79,440.95	$62,337.47	$31,215.95
Snyder	$80,869.88	$63,766.40	$32,644.88
Susquehanna	$77,575.70	$60,472.22	$29,350.70
Union	$81,017.10	$63,913.62	$32,792.10
Wayne	$77,241.59	$60,138.11	$29,016.59
Wyoming	$77,814.11	$60,710.63	$29,589.11
York	$88,161.54	$71,058.06	$39,936.54
Average	**$85,784.79**	**$68,681.31**	**$37,559.79**

[1] Self-Sufficiency Standard 2024 Pennsylvania Data Set, 2 adults and 2 school-aged, available at: http://www.selfsufficiencystandard.org/Pennsylvania. (last visited Dec. 4, 2025)

[2] PPL Response to CAUSE-PA I-22, attached hereto at Appendix C (Avg. CLI income for PPL customers is $17,103.48 per year).

[3] US Dept. of Health & Human Services, HHS Poverty Guidelines for 2025 (4 person household at 150% FPL = $48,225).

Original Source: OCA IV-15, Attachment 1

Month	Average Usage (kWh)	Existing Rates ($)	CAP Bill ($) @ Average Income	Monthly CAP Credit
Oct-24	807	$134.07	$ 94.75	$39.33
Nov-24	1029	$166.71	$ 94.75	$71.97
Dec-24	1893	$307.60	$ 94.75	$212.86
Jan-25	2613	$425.41	$ 94.75	$330.67
Feb-25	2752	$447.27	$ 94.75	$352.52
Mar-25	2057	$338.15	$ 94.75	$243.41
Apr-25	1462	$246.92	$ 94.75	$152.17
May-25	1018	$176.58	$ 94.75	$81.83
Jun-25	895	$173.12	$ 94.75	$78.38
Jul-25	1054	$200.95	$ 94.75	$106.21
Aug-25	1028	$196.44	$ 94.75	$101.70
Sep-25	875	$169.50	$ 94.75	$74.75
Total		$2,982.74	$ 1,136.96	$1,845.78

Month	Average Usage (kWh)	Proposed Rates	CAP Bill ($) @ Average Income	Monthly CAP Credit
Oct-24	807	$147.66	$ 94.75	$52.92
Nov-24	1029	$183.57	$ 94.75	$88.83
Dec-24	1893	$337.21	$ 94.75	$242.46
Jan-25	2613	$461.42	$ 94.75	$366.67
Feb-25	2752	$485.10	$ 94.75	$390.35
Mar-25	2057	$366.89	$ 94.75	$272.14
Apr-25	1462	$265.71	$ 94.75	$170.96
May-25	1018	$190.07	$ 94.75	$95.33
Jun-25	895	$185.12	$ 94.75	$90.37
Jul-25	1054	$214.96	$ 94.75	$120.22
Aug-25	1028	$210.15	$ 94.75	$115.40
Sep-25	875	$181.39	$ 94.75	$86.64
Total		$3,229.27	$ 1,136.96	$2,092.31

Sources: Average CAP Customer Income: CAUSE-PA I-23 ($18.949.32)
Average CAP Customer Monthly Usage: CAUSE-PA 1-20(c)
Average CAP household size of 2: PUC 2023 Universal Service Report
CAP Bill PIP Amount =
Average income of $18,949.32
Divided by 100% FPL for HHLD of 2 ($21,150) = 90% FPL
90% FPL = 6% of income
Monthly CAP Bill = ($18,949.32/12)*6%

Original Source: OCA IV-15, Attachment 1

Month	125% of Average Usage (kWh)	Existing Rates ($)	CAP Bill ($) @ Average Income	Monthly CAP Credit
Oct-24	1009	$167.59	$ 94.75	$72.85
Nov-24	1287	$208.39	$ 94.75	$113.64
Dec-24	2366	$384.50	$ 94.75	$289.76
Jan-25	3266	$531.76	$ 94.75	$437.02
Feb-25	3440	$559.09	$ 94.75	$464.34
Mar-25	2572	$422.69	$ 94.75	$327.95
Apr-25	1828	$308.65	$ 94.75	$213.90
May-25	1272	$220.72	$ 94.75	$125.98
Jun-25	1119	$216.40	$ 94.75	$121.66
Jul-25	1317	$251.19	$ 94.75	$156.45
Aug-25	1285	$245.56	$ 94.75	$150.81
Sep-25	1094	$211.87	$ 94.75	$117.13
Total		$3,728.43	$ 1,136.96	$2,591.47

Month	125% of Average Usage (kWh)	Proposed Rates	CAP Bill ($)	Monthly CAP Credit
Oct-24	1009	$184.58	$ 94.75	$89.83
Nov-24	1287	$229.47	$ 94.75	$134.72
Dec-24	2366	$421.51	$ 94.75	$326.76
Jan-25	3266	$576.78	$ 94.75	$482.03
Feb-25	3440	$606.38	$ 94.75	$511.63
Mar-25	2572	$458.61	$ 94.75	$363.87
Apr-25	1828	$332.14	$ 94.75	$237.39
May-25	1272	$237.59	$ 94.75	$142.85
Jun-25	1119	$231.40	$ 94.75	$136.65
Jul-25	1317	$268.71	$ 94.75	$173.96
Aug-25	1285	$262.69	$ 94.75	$167.94
Sep-25	1094	$226.73	$ 94.75	$131.99
Total		$4,036.58	$ 1,136.96	$2,899.62

Sources: Average CAP Customer Income: CAUSE-PA I-23 ($18.949.32)
Average CAP Customer Monthly Usage: CAUSE-PA 1-20(c)
Average CAP household size of 2: PUC 2023 Universal Service Report
CAP Bill PIP Amount =
Average income of $18,949.32
Divided by 100% FPL for HHLD of 2 ($21,150) = 90% FPL
90% FPL = 6% of income
Monthly CAP Bill = ($18,949.32/12)*6%

CAP Credit Maximums Current v Proposed

FPL %	Classification	Current Limit	Proposed Limit
0-50	Electric Heat	$3,150	$5,040
51-100	Electric Heat	$2,500	$4,000
101-150	Electric Heat	$2,150	$3,440
0-50	Baseload	$1,950	$3,120
51-100	Baseload	$1,500	$2,400
101-150	Baseload	$1,250	$2,000

Agreement #
MEXXXXXXXXX

PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

Bureau of Procurement and Contract Management

Data Sharing Agreement

Enter the Organization Name

Enter the Organization Street Address

Enter the Organization City, State and Zip

Enter the Organization Email Address

Department of Human Services, Office of Income Maintenance

Brian Whorl

bwhorl@pa.gov

717-772-7906

DATA SHARING AGREEMENT

This Data Sharing Agreement is between the Commonwealth of Pennsylvania ("Commonwealth"), Department of Human Services ("Department" or "DHS") and [Full Legal Name of Other Party] ("Organization").

The parties, intending to be legally bound, agree as follows:

1. Term. The term of this agreement commences on the Effective Date, as defined in Paragraph two below, and will remain in effect for a period of two years, unless earlier terminated by either party in accordance with Paragraph three of this agreement. The Department, in its sole discretion, may renew the term of this agreement under the same terms and conditions for up to three additional one-year periods. The Department will notify the Organization of its election to exercise each renewal option in writing at least 30 days prior to the expiration of the then-current term. The Department's right to exercise any such renewal option will not expire unless and until the Organization has given the Department written notice of the Department's failure to timely exercise its renewal option and has provided the Department a 30-day opportunity from the Department's receipt of the notice to cure the failure.

2. Effective Date. The Effective Date of this agreement is the date that it has been fully executed by both parties and all approvals required by Commonwealth contracting procedures have been obtained, as indicated by the date of the last Commonwealth signature.

3. Termination. Either party may terminate this agreement by providing 30 days written notice of termination to the other party.

4. Data Sharing. The Department will provide the Organization with information as described in Rider 1, Data Sharing Summary, which is attached to and made part of this agreement. The Organization may not use information disclosed by the Department for any purpose other than those set forth in this agreement.

5. Compensation. The Organization is not entitled to any consideration, compensation, salary, wages, or any other type of remuneration for any services or research, reports, findings, outcomes, or similar work product under this agreement.

6. Restrictions on Use of Data. The Organization may not use the information disclosed by the Department to the Organization under this agreement for any commercial or political purpose.

7. Confidential Information.

    a. General. All information disclosed by the Department to the Organization under this agreement is confidential and proprietary, whether provided orally or in writing or through any other means. Notwithstanding the foregoing,

insofar as information is not otherwise protected by law or regulation, the obligations set forth in this paragraph seven do not apply to information:

i. identified by the Department, in writing, as neither confidential nor proprietary;
ii. already known to the Organization at the time of disclosure other than through the contractual relationship;
iii. independently generated by the Organization and not derived from the information supplied by the Department;
iv. required to be disclosed by the Organization by law, regulation, court order, or other legal process upon approval of the Department.

b. Confidentiality Requirements. Unless otherwise required by law, with respect to the confidential information provided under this agreement by the Department, the Organization shall:

i. hold all confidential information in confidence;

ii. restrict disclosure of the minimum necessary confidential information solely to those officers, employees, consultants, agents, and attorneys ("Representatives") of the Organization who have a reasonable need to know the confidential information to perform their duties under this agreement or related subcontract, are bound by non-disclosure requirements or a non-disclosure agreement no less restrictive than this agreement, and who will not disclose the confidential information to any other party;

iii. use the confidential information only for the purposes set forth in this agreement;

iv. use at least the same degree of care to hold the confidential information in confidence as the Organization uses in maintaining its own confidential information, but always at least a reasonable degree of care;

v. advise each Representative, before the Representative receives access to the confidential information, of the obligations of the Organization under this agreement, and require such Representative to maintain those obligations; and

vi. immediately upon sale of the Organization or merger of the Organization with a third-party, return to the Department all documentation, copies, notes, diagrams, computer memory media, and other materials containing any portion of the confidential information, or confirm to the Department, in writing, the destruction of such materials.

c. Breach of Confidentiality.

i. The Organization shall be liable for its improper dissemination of confidential information by the Organization or its Representatives. The Organization shall provide notice of any breach or potential breach of confidentiality immediately to the Department upon become aware of the breach or potential breach.

ii. Money damages alone are not a sufficient remedy for any breach of this agreement by the Organization or its Representatives, and the Department shall be entitled to specific performance and injunctive relief as remedies upon proof of any such breach. Such remedies are the exclusive remedies for a breach of this agreement but are in addition to all other remedies deemed proper by a court of competent jurisdiction.

8. Ownership. All information disclosed to the Organization under this agreement, including, but not limited to, confidential information, is, and will remain at all times, the sole and exclusive property of the Department. The Organization may not, in any manner, represent that the Organization has any ownership interest in the information disclosed by the Department to the Organization.

9. Notice. Any written notice to any party under this agreement is deemed sufficient if delivered personally, or by electronic or digital transmission (provided such delivery is confirmed), or by a recognized overnight courier service (e.g., DHL, Federal Express, etc.), with confirmed written receipt, or by certified or registered United States mail, postage prepaid, return receipt requested, sent to the designated contacts at the addresses set forth below or to such other contact or address as such party may designate by notice given pursuant to this section:

For DHS:

Brian Whorl
Director – Division of Federal Programs
2525 N. 7th St
Suite 240/250
Harrisburg, PA 17105
bwhorl@pa.gov

For Organization:

[Name]
[Position]
[Address]
[E-mail Address]

The parties may change their designated contact or address by providing written notice to the other party in the manner specified above.

10. Return/Destruction of Information. Upon expiration of this agreement, the Organization shall return to the Department or destroy all information disclosed by the Department to the Organization. At the Department's written request or as required by law, the Organization shall provide a written certification of such destruction executed by an authorized officer of the Organization.

11. Compliance With Law. The Organization shall comply with all applicable state and federal statutes, regulations, and policies, including, but not limited to, laws or regulations related to the use and disclosure of information that constitutes Protected Health Information as defined by the *Health Insurance Portability and Accountability Act* and as defined in Rider 2, Business Associate Addendum. This also includes compliance with all applicable data protection, data security, data privacy, and data breach notification laws, including, but not limited to, the *Breach of Personal Information Notification* Act, as amended November 22, 2022, P.L. 2139, No. 151, 73 P.S. §§ 2301-330. The Organization shall comply with Rider 2, Business Associate Addendum, which is attached to and made part of this Agreement.

12. Right-to-Know Law. This agreement is subject to the Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101 – .3104.

13. Indemnification.

    a. Organization Obligations. The Organization shall indemnify the Commonwealth against all third-party claims, suits, demands, losses, damages, costs, and expenses, including without limitation, litigation expenses, attorneys' fees, and liabilities, arising out of or in connection with any activities performed by the Organization or its employees and agents that are related to this contract, as determined by the Commonwealth in its sole discretion.

    b. Commonwealth Attorneys Act. The Commonwealth shall provide the Organization with prompt notice of any claim or suit of which it learns. Pursuant to the Commonwealth Attorneys Act (71 P.S. Section 732-101, et seq.), the Office of Attorney General (OAG) has the sole authority to represent the Commonwealth in actions brought against the Commonwealth. The OAG may, however, in its sole discretion and under any terms as it deems appropriate, delegate its right of defense. If OAG delegates the defense to the Organization, the Commonwealth will cooperate with all reasonable requests of Organization made in the defense of such suits.

    c. Settlement. Notwithstanding the above, neither party may enter into a settlement of any claim or suit without the other party's written consent, which will not be unreasonably withheld. The Commonwealth may, in its sole

discretion, allow the Organization to control the defense and any related settlement negotiations.

14. Governing Law. This agreement is governed by and must be interpreted and enforced in accordance with the laws of the Commonwealth of Pennsylvania (without regard to any conflict of laws provisions) and the decisions of the Pennsylvania courts. The Organization consents to the jurisdiction of any court of the Commonwealth of Pennsylvania and any federal courts in Pennsylvania, and waives any claim or defense that such forum is not convenient or proper. Any Pennsylvania court or tribunal has in personal jurisdiction over the Organization, and the Organization consents to service of process in any manner authorized by Pennsylvania law. This provision may not be interpreted as a waiver or limitation of the Commonwealth's rights or defenses.

15. Amendments and Modifications. No amendments or modifications of this agreement are valid unless made in writing and signed by the parties with the same formality as this original agreement.

16. Headings. The headings set forth in this agreement are for convenience only and do not constitute a substantive part of this agreement.

17. Severability. The provisions of this agreement are severable. If any phrase, clause, sentence, or provision of this agreement is declared to be contrary to the Constitution of Pennsylvania or of the United States or of the laws of the Commonwealth, the applicability of that phrase, clause, sentence, or provision to any government, agency, person, or circumstance is held invalid, the validity of the remainder of this agreement and the applicability thereof to any government, agency, person, or circumstance will not be affected.

18. Integration. When fully executed by the parties, the parties intend this agreement to constitute the complete, exclusive, and fully integrated statement of their agreement. As such, it is the sole expression of their agreement, and they are not bound by any other agreements of whatsoever kind or nature. The parties also intend that this agreement may not be supplemented, explained, or interpreted by any evidence of trade usage or course of dealing. In entering this agreement, the parties did not rely upon oral or written statements or representations not contained within the document itself.

19. Counterparts. This agreement may be executed in counterparts, each of which is an original and has the full force and effect as an original but all of which constitute one and the same instrument.

20. Electronic Signatures. This agreement may be electronically signed in accordance with the Electronic Transaction Act, 73 P.S. § 2260.301 *et seq.*

[SIGNATURE PAGE FOLLOWS.]

The parties have caused this agreement to be executed by their duly authorized officials.

THE ORGANIZATION

_____	_____
Signature Date	Signature Date
Print or type name and title	Print or type name and title

If a corporation, the Chairman, President, Vice-President, Senior Vice-President, Executive Vice-President, Assistant Vice-President, Chief Executive Officer or Chief Operating Officer must sign; if a sole proprietor, then the owner must sign; if a general or limited partnership, a general partner must sign; if a limited liability company, then a member must sign, unless it is a managed by a manager, then the manager must sign; otherwise a resolution indicating authority to bind the corporation must be provided to the Department.

COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF HUMAN SERVICES

Secretary or Designee:

_____
Signature Date

Approved for Form and Legality:

_____
Office of General Counsel Date
Department of Human Services

_____
Office of General Counsel Date

_____
Office of Attorney General Date

RIDER 1
DATA SHARING SUMMARY

1. Purpose.

   DHS operates and maintains the Low-Income Home Energy Assistance Program ("LIHEAP"). DHS uses an eligibility system that securely stores certain recipient household information. All or portions of the recipient household data is confidential under state or federal law and regulation. The Organization requires the data for the exclusive purpose of enrolling or recertifying LIHEAP recipient households into its Utility or Energy Assistance Program (UEAP). A UEAP is defined for the purposes of this Agreement as a program that provides bill assistance, rate discounts, or free energy efficiency or weatherization services to low-income utility or energy consumers and is administered by the Organization or the Organization's subcontractor.

2. Data Description.

   DHS shall provide the Organization with the data described below for only those LIHEAP recipient households that are deemed eligible to receive a LIHEAP grant, whether LIHEAP Cash or LIHEAP Crisis.

Data Source Field Name	Data Description/Metadata	Business Name
Payment Name	The individual indicated on the LIHEAP application as the representative for the household and who shall receive the LIHEAP payment if paid directly to the household.	Payment Name
Household Members	The full name, first and last, of each individual living in the household, regardless of LIHEAP eligibility.	Household Members
Date of Birth	The date of birth of each individual living in the household.	DOB
Physical Address	The full address (Address Line 1, Address Line 2, City, State, and Zip Code) for the LIHEAP household's physical address	Service Address
Account Number	The Organization's account number that the LIHEAP household provided for their approved LIHEAP application.	Account Number
Income	The verified income for each household member used as a part of the LIHEAP eligibility determination.	Individual Income
Income Type	A description of the type of income listed for each individual, such as wages, Retirement, Survivors, and Disability Insurance, unemployment compensation, etc.	Individual Income Type
Verification Date	The date that the individual's income was last verified by DHS as a part of the LIHEAP application process.	Income Verification Date
Telephone Number	The telephone number provided on the approved household's LIHEAP application, if provided.	Telephone number
Email Address	The email address provided on the approved household's LIHEAP application, if provided.	Email address

3. Duration of the Exchange and Refresh Schedule of the Data.

   DHS shall transfer the data to the Organization on a monthly basis for the duration of the agreement term, including any exercised renewal years.

4. Method of Exchange.

   DHS shall transfer the data using its secure file transfer platform, SeGOV. DHS shall provide access to the site for one user from the Organization. DHS shall provide instructions and user support for accessing the site. DHS may provide the data in either a Comma-Separated Values (CSV) format, if possible, or in a pipe delimited Text format if a CSV format is not possible.

5. Work Product.

   The Organization shall use the data provided by DHS only to enroll or recertify its eligible LIHEAP recipients into one of its UEAPs, in accordance with applicable law, regulation, policy, the Organization's authorized Universal Service and Energy Conservation Plan (USECP), or the Organization's program rules if the Organization does not have a USECP. Provided the household recipient is not currently barred from participation in a UEAP pursuant to applicable law, regulation, policy, or USECP, the Organization will make a good faith attempt to enroll or recertify the LIHEAP household without seeking an application or income documentation for the UEAP from the LIHEAP household.

   The Organization shall track and annually report to DHS on the number of LIHEAP households that were successfully enrolled in or recertified for the Organization's UEAPs through this data transfer process if DHS data was utilized to enroll or recertify the customer in a specific program. The Organization shall separately track and report on each UEAP. The Organization shall submit its report to the LIHEAP Program Director, LIHEAP Policy Unit Supervisor, and LIHEAP Vendor Unit Supervisor during the first quarter of the subsequent Federal Fiscal Year.

   The Organization shall include in all initial contact, whether verbal or written, with households enrolled in its UEAPs via this data transfer process that data used in UEAP enrollment or recertification was provided via DHS' LIHEAP.

6. Historical Requirements and Data Purge.

   Except as otherwise required by statute, regulation, court order, or other applicable law, the Organization shall only retain the data files for up to three years from the date of receipt, after which the Organization shall securely and permanently purge the data files provided by DHS.

7. Special Instructions or Requirements.

The Organization shall store the data provided by DHS in a secure location. The Organization shall not share the data for any purpose, except as set forth in this agreement.

[Remainder of page intentionally left blank.]

RIDER 2
COMMONWEALTH OF PENNSYLVANIA
BUSINESS ASSOCIATE ADDENDUM

The Pennsylvania Department of Human Services (Covered Entity) and the Organization (Business Associate) intend to protect the privacy and security of certain Protected Health Information (PHI) to which Business Associate may have access in order to provide services to or on behalf of Covered Entity, in accordance with the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191 (HIPAA), the Health Information Technology for Economic and Clinical Health (HITECH) Act, Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009 (ARRA), Pub. L. No. 111-5 (Feb. 17, 2009) and related regulations, the HIPAA Privacy Rule (Privacy Rule), 45 C.F.R. Parts 160 and 164, as amended, the HIPAA Security Rule (Security Rule), 45 C.F.R. Parts 160, 162 and 164,), as amended, 42 C.F.R. §§ 431.301-431.302, 42 C.F.R. Part 2, 45 C.F.R. § 205.50, 42 U.S.C. § 602(a)(1)(A)(iv), 42 U.S.C. § 1396a(a)(7), 35 P.S. § 7607, 50 Pa.C.S. § 7111, 71 P.S. § 1690.108(c), 62 P.S. § 404, 55 Pa. Code Chapter 105, 55 Pa. Code Chapter 5100, the Pennsylvania Breach of Personal Information Notification Act, 73 P.S. § 2301 *et seq*., and other relevant laws, including subsequently adopted provisions applicable to use and disclosure of confidential information, and applicable agency guidance.

Business Associate may receive PHI from Covered Entity, or may create or obtain PHI from other parties for use on behalf of Covered Entity, which PHI may be used or disclosed only in accordance with this Addendum and the standards established by applicable laws and agency guidance.

Business Associate may receive PHI from Covered Entity, or may create or obtain PHI from other parties for use on behalf of Covered Entity, which PHI must be handled in accordance with this addendum and the standards established by HIPAA, the HITECH Act and related regulations, and other applicable laws and agency guidance.

The parties, intending to be legally bound, agree as follows:

1. Definitions.

A. "Business Associate" has the meaning given to the term under HIPAA, the HITECH Act, applicable regulations, and agency guidance.

B. "Covered Entity" has the meaning given to the term under HIPAA, the HITECH Act and applicable regulations and agency guidance.

C. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191.

D. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII of Division A and Title IV of Division B of the ARRA, Pub. L. No. 111-5 (Feb. 17, 2009).

E. "Privacy Rule" means the standards for privacy of individually identifiable health information in 45 C.F.R. Parts 160 and 164, as amended, and related agency guidance.

F. "Protected Health Information" or "PHI" means any information, transmitted, or recorded in any form or medium; (i) that relates to the past, present, or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual, and (ii) that identifies the individual or which there is a reasonable basis to believe the information can be used to identify the individual, and has the meaning given to the term under HIPAA, the HITECH Act, and related regulations and agency guidance. PHI also includes any information that can be used to identify a current or former applicant or recipient of benefits or services of Covered Entity (or Covered Entity's contractors/business associates).

G. "Security Rule" means the security standards in 45 C.F.R. Parts 160, 162 and 164, as amended, and related agency guidance.

H. "Unsecured PHI" means PHI that is not secured through the use of a technology or methodology as specified in HITECH regulations and agency guidance or as otherwise defined in the HITECH Act.

2. **Stated Purposes for Which Business Associate May Use or Disclose PHI.** The Business Associate may use, disclose, or both PHI provided by or obtained on behalf of Covered Entity for the purposes of providing services under its agreement with Covered Entity, except as otherwise stated in this addendum.

   NO OTHER DISCLOSURES OF PHI OR OTHER INFORMATION ARE PERMITTED.

3. **BUSINESS ASSOCIATE OBLIGATIONS:**

   A. Limits On Use And Further Disclosure. Business Associate shall not further use or disclose PHI provided by or created or obtained on behalf of Covered Entity other than as permitted or required by this addendum or as required by law and agency guidance.

   B. Appropriate Safeguards. Business Associate shall establish and maintain appropriate safeguards to prevent any use or disclosure of PHI other than as provided for by this addendum. Appropriate safeguards must include implementing administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that is created, received, maintained, or transmitted on behalf of the Covered Entity and limiting use and disclosure to applicable minimum

necessary requirements as set forth in applicable federal and state statutory and regulatory requirements and agency guidance.

C. **Reports of Improper Use Or Disclosure.** Business Associate shall report to the Commonwealth of Pennsylvania, Governor's Office of Administration, Office of Information Technology at OA-SecurityIncidents@pa.gov or 1-877-552-7478**,** within two days of discovery any use or disclosure of PHI not provided for or allowed by this Agreement.

D. **Reports of Security Incidents.** In addition to the breach notification requirements in section 13402 of the HITECH Act and related regulations, agency guidance and other applicable federal and state laws, Business Associate shall report to the Office of Administration, Office of Information Technology at OA-SecurityIncidents@pa.gov or 1-877-552-7478*,* within two days of discovery any security incident of which it becomes aware. At the sole expense of Business Associate, Business Associate shall comply with all federal and state breach notification requirements, including those applicable to Business Associate and those applicable to Covered Entity. Business Associate shall indemnify the Covered Entity for costs associated with any incident involving the acquisition, access, use or disclosure of Unsecured PHI in a manner not permitted under federal or state law and agency guidance.

E. **Subcontractors And Agents.** When PHI is provided or made available to Business Associate subcontractors or agents, Business Associate shall provide only the minimum necessary PHI for the purpose of the covered transaction and shall first enter into a subcontract or contract with the subcontractor or agent that contains the same terms, conditions, and restrictions on the use and disclosure of PHI as contained in this addendum.

F. **Right Of Access To PHI.** Business Associate shall allow an individual who is the subject of PHI maintained in a designated record set, to have access to and copy that individual's PHI within five business days of receiving a written request from the Covered Entity. Business Associate shall provide PHI in the format requested, if it is readily producible in such form and format; or if not, in a readable hard copy form or such other form and format as agreed to by Business Associate and the individual. If the request is for information maintained in one or more designated record sets electronically and if the individual requests an electronic copy of the information, Business Associate must provide the individual with access to the PHI in the electronic form and format requested by the individual, if it is readily producible in the form and format; or, if not, in a readable electronic form and format as agreed to by the Business Associate and the individual. If any individual requests from Business Associate or its agents or subcontractors access to PHI, Business Associate shall notify Covered Entity within five business days. Business associate shall further conform with all of the requirements of 45 C.F.R. §164.524 and other applicable laws, including the HITECH Act and related

regulations, and agency guidance.

G. Amendment And Incorporation Of Amendments. Within five business days of receiving a request from Covered Entity for an amendment of PHI maintained in a designated record set, Business Associate shall make the PHI available and incorporate the amendment to enable Covered Entity to comply with 45 C.F.R. §164.526, applicable federal and state law, including the HITECH Act and related regulations, and agency guidance. If an individual requests an amendment from Business Associate or its agents or subcontractors, Business Associate shall notify Covered Entity within five business days.

H. Provide Accounting of Disclosures. Business Associate shall maintain a record of all disclosures of PHI in accordance with 45 C.F.R. §164.528 and other applicable laws and agency guidance, including the HITECH Act and related regulations. The records shall include, for each disclosure, the date of the disclosure, the name and address of the recipient of the PHI, a description of the PHI disclosed, the name of the individual who is the subject of the PHI disclosed, and the purpose of the disclosure. Business Associate shall make such record available to the individual or the Covered Entity within five business days of a request for an accounting of disclosures.

I. Requests for Restriction. Business Associate shall comply with requests for restrictions on disclosures of PHI about an individual if the disclosure is to a health plan for purposes of carrying out payment or health care operations (and is not for treatment purposes), and the PHI pertains solely to a health care item or service for which the service involved was paid in full out-of-pocket. For other requests for restriction, Business Associate shall otherwise comply with the Privacy Rules, as amended, and other applicable statutory and regulatory requirements and agency guidance.

J. Access to Books and Records. Business Associate shall make its internal practices, books, and records relating to the use or disclosure of PHI received from, or created, or received by Business Associate on behalf of the Covered Entity, available to the Secretary of Health and Human Services or designee for purposes of determining compliance with applicable laws and agency guidance.

K. Return or Destruction of PHI. At termination or expiration of the contract, Business Associate shall return or destroy all PHI provided by or obtained on behalf of Covered Entity. Business Associate may not retain any copies of the PHI after termination or expiration of its contract. If return or destruction of the PHI is not feasible, Business Associate shall extend the protections of this addendum to limit any further use or disclosure until such time as the PHI may be returned or destroyed. If Business Associate elects to destroy the PHI, it shall certify to Covered Entity that the PHI has been destroyed.

L. Maintenance of PHI. Notwithstanding Section 3(k) of this Addendum,

Business Associate and its subcontractors or agents shall retain all PHI throughout the term of the its contract and this addendum and shall continue to maintain the information required under the various documentation requirements of its contract and this addendum (such as those in § 3.H above) for a period of six years after termination or expiration of its contract, unless Covered Entity and Business Associate agree otherwise.

M. Mitigation Procedures. Business Associate shall establish and provide to Covered Entity upon request, procedures for mitigating, to the maximum extent practicable, any harmful effect from the use or disclosure of PHI in a manner contrary to this addendum or the Privacy Rules, as amended. Business Associate shall mitigate any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of this addendum or applicable laws and agency guidance.

N. Sanction Procedures. Business Associate shall develop and implement a system of sanctions for any employee, subcontractor, or agent who violates this addendum, applicable laws, or agency guidance.

O. Grounds For Breach. Non-compliance by Business Associate with this addendum or the Privacy or Security Rules, as amended, is a breach of the contract, for which the Commonwealth may elect to terminate Business Associate's contract.

P. Termination by Commonwealth. Business Associate authorizes termination of the contract by the Commonwealth if the Commonwealth determines, in its sole discretion that Business Associate has violated a material term of this addendum.

Q. Failure to Perform Obligations. In the event Business Associate fails to perform its obligations under this addendum, Covered Entity may immediately discontinue providing PHI to Business Associate. Covered Entity may also, at its option, require Business Associate to submit to a plan of compliance, including monitoring by Covered Entity and reporting by Business Associate, as Covered Entity in its sole discretion determines to be necessary to maintain compliance with this addendum and applicable laws and agency guidance.

R. Privacy Practices. Covered Entity will provide and Business Associate shall immediately begin using any applicable form, including, but not limited to, any form used for Notice of Privacy Practices, Accounting for Disclosures, or Authorization, upon the effective date designated by the Program or Covered Entity. Covered Entity may change applicable privacy practices, documents, and forms. The Business Associate shall implement changes as soon as practicable, but not later than 45 days from the date of notice of the change. Business Associate shall otherwise comply with all applicable laws and agency guidance pertaining to notices of privacy practices, including the requirements

set forth in 45 C.F.R. § 164.520.

4. OBLIGATIONS OF COVERED ENTITY:

A. Provision of Notice of Privacy Practices. Covered Entity shall provide Business Associate with the notice of privacy practices that the Covered Entity produces in accordance with applicable law and agency guidance, as well as changes to such notice. Covered Entity will post on its website any material changes to its notice of privacy practices by the effective date of the material change.

B. Permissions. Covered Entity shall provide Business Associate with any changes in, or revocation of, permission by individual to use or disclose PHI of which Covered Entity is aware, if such changes affect Business Associate's permitted or required uses and disclosures.

C. Restrictions. Covered Entity shall notify Business Associate of any restriction to the use or disclosure of PHI that the Covered Entity has agreed to in accordance with 45 C.F.R. §164.522 and other applicable laws and applicable agency guidance, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.]

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164, et al.
v.	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF PATRICK M. CICERO ON BEHALF OF THE COALITION FOR AFFORDABLE UTILITY SERVICES AND ENERGY EFFICIENCY IN PENNSYLVANIA (CAUSE-PA)

February 9, 2026

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Appendix A-SR: Cited discovery responses.

PREPARED SURREBUTTAL TESTIMONY OF PATRICK M. CICERO

I. INTRODUCTION

Q: Please state your name, occupation, and business address?

A: My name is Patrick M. Cicero. I serve as Of Counsel to the Pennsylvania Utility Law Project (PULP). In this capacity, I serve PULP's clients by, among other things, providing testimony in matters such as this one that addresses the ability of Pennsylvanians experiencing poverty to secure just and equitable access to safe and affordable utility services, including electricity. My office address at PULP is 118 Locust Street, Harrisburg, PA 17101.

Q: Have you previously submitted testimony in this proceeding?

A: Yes. On December 22, 2025, I submitted direct testimony on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA).

Q: What is the purpose of your surrebuttal testimony?

A: The purpose of my surrebuttal testimony is to respond to portions of the rebuttal testimony submitted by other parties on January 23, 2026. Specifically, I will be responding to the following:

- Rebuttal testimony of PPL Electric Utilities Corporation (PPL or the Company) witnesses: Christine Martin[1], Bethany Johnson[2], Bickey Rimal[3], Steven E. Wishart[4], Julissa Burgos[5], Jennifer Nelson[6], Gregory Olsen[7], and Lisa Norden.[8]
- Office of Small Business Advocate (OSBA) witness Mark D. Ewen.[9]
- Bureau of Investigation and Enforcement (I&E) witness Christopher Keller.[10]
- PP&L Industrial Customer Alliance (PPLICA) witness Billie S. LaConte.[11]
- IGS Solar (IGS) witness Kathleen Bolcar Rever.[12]
- Retail Energy Supply Association (RESA) witness Frank Lacey.[13]

Rather than respond to each of the witnesses individually, my surrebuttal is arranged topically and responds to the arguments provided in these witnesses' rebuttal testimony about each of the areas that I address in this testimony. There are several issues that I addressed in my direct and were addressed in rebuttal testimony but that I have chosen not to address here. My silence with respect to these issues or other issues raised in the rebuttal testimony of these witnesses or of any other witness in this proceeding should not be taken as acquiescence to, an endorsement of, or an agreement with their positions or recommendations. Instead, I have prioritized responding to issues where additional clarity is needed. Unless I state otherwise, I stand by the analysis, conclusions, and

[1] PPL Electric St. 1-R.
[2] PPL Electric St. 5-R.
[3] PPL Electric St. 7-R.
[4] PPL Electric St. 8-R.
[5] PPL Electric St. 9-R.
[6] PPL Electric St. 10-R.
[7] PPL Electric St. 14-R.
[8] PPL Electric St. 18-R.
[9] OSBA St. 1-R.
[10] I&E St. 2-R.
[11] PPLICA St. 1R.
[12] IGS St. 1-R.
[13] RESA St. 1R.

recommendations in my direct testimony and have elected not to respond to PPL or other parties on certain issues because no response is needed. Simply put, nothing stated in PPL's or any other parties' rebuttal testimony has changed or revised my positions unless I have specifically stated otherwise in this testimony.

Q: Have you prepared an appendix to accompany your testimony?

A: Yes. Attached hereto at Appendix A-SR are the discovery responses that I cite in this testimony.

Q: Do you have any preliminary matters to address?

A: Yes. As noted in my direct testimony, I am an attorney who also represents clients. My role in this case is as a witness; I am not serving as counsel for CAUSE-PA or any other client in this proceeding. Throughout this testimony, I refer to decisions by regulatory agencies and courts as well as reference statutes and regulations. These statements should not be considered a legal opinion and should not be confused with the legal opinions or advocacy of the attorneys representing CAUSE-PA in this case. Any reference or citation is merely to provide context and support for my opinion about the public policy and rate design issues that I address here in response to the statements and opinions of other witnesses.

II. PPL'S RATES ARE UNAFFORDABLE FOR LOW INCOME HOUSEHOLDS

Q: What will you address in this section of your testimony?

A: I will be addressing the claims made by several of PPL's witnesses that overall PPL's rates remain affordable for customers, despite evidence to the contrary. Specifically, I address claims made by PPL witnesses Martin, Wishart, and Bethany Johnson. In addition, I will briefly address the rebuttal testimony of PPL witnesses Rimal

and Burgos concerning an appropriate return on equity (ROE) and capital structure for PPL.

Q: Before addressing PPL's overall position on issues of utility affordability, do you have any rebuttal testimony to PPL's witnesses who address the Company's overall revenue requirement, its requested ROE, and its requested capital structure?

A: Yes. While I did not specifically address the level of revenue requirement or ROE in my direct testimony, I outlined the basic purposes of a rate case as well as the framework for how PPL's requested ROE and capital structure were the primary drivers of the level of revenue requirement increase that PPL is seeking in this case.[14] Specifically, I pointed out that the choices PPL made in its requested ROE of 11.3% and its equity-rich capital structure, in which is seeks a 56.05 to 43.95 equity to debt ratio, were the primary drivers for the amount of the requested increase. For example, all other things being equal, if the Commission were to reduce the requested ROE to a more reasonable level that is reflective of the overall market for equity, such as the 8.4% calculated by the Office of Consumer Advocate (OCA) witness Mr. David Garrett, the revenue requirement needed at the as-filed rate base and capital structure would be reduced by $124.38 million.[15] In addition, based on the discovery provided by PPL, I outlined in my testimony that reducing its capital structure to a more reasonable 50/50 ratio, would save ratepayers at least $37.7 million annually even at PPL's inflated ROE

[14] See CAUSE-PA St 1 at 5-21.
[15] See CAUSE-PA St. 1 at 20: 14-16 (citing PPL's discovery response indicating that every 10 basis points (0.10%) of ROE at the Company's as filed rate base and capital structure costs $4.289 million). The Company's requested ROE in this case is 11.3%. The difference between it and the OCA's calculated market-based ROE of 8.4% is 2.9% or 290 basis points. (290/10) * 4.289 =124.381.

request.[16] My purpose in raising these issues in direct and now was to ensure that both PPL and the Commission do not narrowly focus on the needs to PPL and overlook the needs of consumers – particularly low income consumers – in the rate setting process. Unfortunately, this is exactly what PPL seeks to do in this case. As discussed more thoroughly in the rest of my testimony, PPL's rebuttal insists on its revenue demands and rate design but cedes no ground in terms of mitigating the impact of those proposals on its most vulnerable customers.

Concerning capital structure and ROE specifically, PPL's witnesses take a "nothing to see here, move on" attitude about the choices the Company has made in this case. For example, Ms. Nelson asserts that my assumptions about savings associated with increasing leverage (i.e., increasing the amount of debt in the capital structure while reducing equity) would not produce the savings that I contend because the debt rates would not remain the same due to a reduction in PPL's credit ratings.[17] Ms. Nelson did not produce any evidence that PPL's debt ratings would materially decline, certainly not to the point where it would cause the cost of debt (around 5% currently) to equal the cost of PPL's requested equity (11.3% as filed). It simply strains credulity to assume that imputing a ratemaking capital structure of 50/50 would not save ratepayers millions of dollars while at the same time allowing the Company the ability to earn a fair rate or return on its investments. Ms. Burgos asserts that the Company's choice of capital structure "are driven by legitimate business needs and sound financial management, not opportunistic behavior"[18] From PPL's perspective, I am sure that this rings true. But it is the

[16] CAUSE-PA St. 1 at 19.
[17] PPL Electric St. 10-R at 88.
[18] PPL Electric St. 9-R at 2:16-17.

Commission's job to test these statements and ensure that PPL is receiving sufficient, but not excessive returns on its investments. PPL's witnesses all seek to engage in a comparative examination of whether its behavior – its chosen ROE, its capital structure, and its requested revenue requirement – are in line with its peers. This sort of look-to-your-neighbor approach is harmful to consumers and ignores the circularity of setting capital structures and ROEs based on peers rather than objective market-based evidence. I urge the Commission to reject PPL's analysis on these issues. Of all the parties in this case who presented evidence on authorized ROE, capital structure, and revenue requirement, only PPL has a financial interest in the outcome. All other parties who presented testimony on these issues represent broad swaths of the public's interest. While PPL seeks the highest rates it can get, consumers who have no choice in the matter must rely on the Commission to set rates that are no higher than necessary. In my direct testimony, I outlined several ways in which the Commission can exercise its discretionary restraint.[19] Nothing in PPL's rebuttal testimony effectively refutes those issues or the evidence presented by other parties.

As I did in direct, I continue to urge the Commission, in the exercise of its obligations to set just and reasonable rates and restrain the monopolistic tendencies of regulated public utilities, to exercise exacting scrutiny of the claims presented by PPL in

[19] This includes recognizing that PPL already benefits significantly from a host of alternative ratemaking mechanisms and other ways in which their risk of regulatory lag is significantly reduced, including its use of the Distribution System Improvement Charge (DSIC), its use of the Fully Projected Future Test Year (FPFTY), and its use of a reconcilable Storm Damage Expense Rider (SDER). As noted in direct, each of these shift risk from PPL to its consumers in subtle and cumulative ways. See CAUSE-PA St. 1 at 11-13. This reduction in risk should be accompanied by a reduction in ROE by the PUC. PPL's witnesses go to great length to try to reassure the Commission that its peer groups also employ these same techniques and thus no scrutiny is warranted. See e.g., PPL St. No 10-R at 13, 80-81. However, I would urge the Commission not to heed this sort of comparative analysis that has the effect of increasing costs to consumers without commensurate gain to the public.

this case and, where necessary make "pragmatic adjustments"[20] so that it approves a revenue increase that is sufficient to allow PPL only to recover its reasonably and prudently incurred expenses and provide the opportunity to earn a fair return, but not an unreasonable or excessive return.

Q: PPL witness Martin's rebuttal testimony outlines an *increase* in the revenue requirement from the originally requested $356 million to a newly calculated $389 million.[21] Please explain PPL's position on this issue.

A: Ms. Martin asserts that after the case was filed, PPL identified various corrections which mean "that the Company's original proposal for a base rate revenue increase should have been approximately $389 million, not the approximately $356 million increase originally proposed."[22] While acknowledging that PPL cannot be awarded more than it originally requested, Ms. Martin nevertheless suggests that if the Commission accepts any downward adjustments to the revenue requirement that it should start from the updated amount rather than the as filed amount.[23]

Q: What is your response to this request?

A: I disagree with Ms. Martin. This is exactly the sort of request that belies the claim from PPL that it is concerned about the impact that their rates have on the public. PPL made a claim to the public about its needs. Now PPL claims its math was wrong and that its new, higher number is correct. PPL argues that, because it *could* have asked for more, any further corrections to its calculation of rates must be made from this new higher amount.

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[20] See Federal Power Comm'n v. Hope Nat'l Gas Co., 320 U.S. 591, 602 (1944).
[21] PPL Electric St. 1-R at 2.
[22] Id.
[23] PPL Electric St. 1-R at 3.

PPL should not be permitted to move the goal posts in the middle of a case. As noted in my direct testimony, PPL already has the benefit from a FPFTY, which allows it to set rates based on its projections about its expenses in the future. Projections necessarily involve some degree of uncertainty and approximation. The Commission should not permit PPL to redo the math in the middle of the case and should reject PPL's claim that its newly calculated revenue requirement creates any sort of baseline from which adjustments should be made.

Q: In your direct testimony, you outlined how PPL's rates are unaffordable for hundreds of thousands of low income customers in its service territory who are not enrolled in PPL's Customer Assistance Program (CAP). Please briefly explain.

A: In my direct testimony, I outlined how PPL is seeking to require its estimated low income customers to pay approximately $69.7 million of the total requested $356 million annual increase that it requested.[24] It is imperative to recall that approximately 240,000 (27%) of PPL's customers have income less than 150% of the Federal Poverty Level (FPL), and that PPL's low income customers have an average household income totaling just $17,100 per year.[25] In practical terms, PPL's increase will be devasting for these customers. Low income customers already exhibit indicia of significant utility insecurity at existing rates, which will be exacerbated by the choices that PPL makes in this case, including its proposed increase. For example, as outlined in my direct testimony:

- Confirmed Low Income customers not enrolled in CAP have utility termination rates of 21% – more than 4 times higher than residential customers overall.[26]

[24] CAUSE-PA St. 1 at 26.
[25] Id. at 36-37.
[26] Id. at 43, Table 9.

- Confirmed Low Income customers not enrolled in CAP have average arrearage levels that are 3-5x of residential customers overall.[27]
- Confirmed Low Income customers not enrolled in CAP have 46.9% of the total residential dollars in debt despite consisting of only 13.5% of the total residential population.[28]

Q: Despite this information, what was PPL's response in rebuttal to your concerns about significant existing unaffordability at current rates?

A: PPL's witnesses generally offered platitudes about affordability while simultaneously arguing that PPL requires every dollar of the rate increase requested, at the capital structure and ROE sought, while arguing strenuously against suggestions that would meaningfully improve the ability of its low income customers to more consistently afford to remain connected to service. For example, Ms. Martin asserts that PPL has a focus on affordability of its rates because it "strives to be judicious with its [expenses] and capital expenditures" – which she asserts has "led to the Company having some of the lowest electric distribution rates."[29] This focus on distribution rates – at the exclusion of looking at the total bill – is a theme throughout the testimony. For example, Mr. Wishart as a lead in to his generalized affordability analysis asserts that "electric distribution charges account for a limited share of the customer bills, have remained relatively stable over time, and are well below national benchmarks."[30] Additionally, Ms. Johnson asserts that while PPL is "concerned about affordability for its customers" it is nevertheless "limited in what it has control over."[31] In general, PPL asserts that the current levels of concern about rate affordability are not PPL's fault, but are instead the consequence of

[27] Id. at 44, Table 10.
[28] Id. at 44, Table 11.
[29] PPL Electric St. 1-R at 9:7-9.
[30] PPL Electric St. 8-R at 5:14-16.
[31] PPL Electric St. 5-R at 14:15-16.

wholesale energy markets that "are driven by the PJM market (for all of Pennsylvania)" – and that the costs associated with these markets will simply "fluctuate."[32]

Q: Do you agree with PPL's conclusions?

A: No. Certainly I agree that the generation and transmission side of a customer's bill is skyrocketing due in large part to data center demand, broken markets at PJM, as well as an acceleration of transmission system build-out by PPL and other transmission owners.[33] However, PPL is not a hapless actor in somebody else's drama. As noted above, PPL's choices in this case are unnecessarily inflating distribution rates, while PPL's low income customers face real, acute, and tangible bill insecurity both at current and proposed rates. Of the total bill for the average customer, PPL's current distribution rates constitute 35% of the average customer's total bill.[34] This increase to 40% of the bill at PPL's proposed rates.[35] Thus, while PPL has limited ability to influence generation costs, it certainly has direct and immediate control over the 40% of the bill that constitutes its charges. PPL has made decisions in this case about its revenue request, its ROE, its capital structure, its rate design, and its proposed tariff changes. All these choices will increase distribution rates for customers by 22% if PPL's full revenue request, cost allocation, and rate design are approved.[36]

Moreover, even though PPL does not have direct influence over generation charges, PPL contributes to higher capacity prices through significantly higher load

[32] PPL Electric St. 5-R at 14:22.
[33] CAUSE-PA St. 1 at 92, Chart 3.
[34] See PPL Electric Exhibit SWW-1R at 2 of 17. Total distribution charges at current rates of $62.38 divided by Total average monthly bill at current rates of $177.01 equals 35.24%.
[35] See PPL Electric Exhibit SWW-1R at 2 of 17. Total distribution charges at proposed rates of $76.04 divided by total average monthly bill at proposed rates of $190.66 equals 39.88%.
[36] See PPL Electric Exhibit SWW-1R at 2 of 17.

growth forecast than its peer utilities in Pennsylvania,[37] which in turn raises future capacity prices for its customers. PPL has argued that its load forecasts are accurate and that data center load growth will lower transmission rates for other customers. Even accepting, for the sake of argument, both of those assertions as true PPL's forecast impacts the overall cost of electricity that its customers must pay by virtue of significantly increased capacity costs. While I am not suggesting that PPL should under-forecast its load growth, *the fact of this growth* is a material cause of capacity cost increases. As such, the Commission should take with a grain of salt PPL's assertions that it is not responsible for the impacts of generation related price increases felt by its customers. It may not be solely responsible for all the causes, but it certainly is responsible for mitigating the effects on its economically vulnerable households. In the context of electric restructuring, the General Assembly required that PPL remain responsible for maintaining a suite of programs that help low income households pay their bills and maintain service.[38] While PPL asserts that its universal service programs are sufficient, the data and facts outlined in my direct and that of the direct of other parties suggest otherwise.[39]

Q: In his rebuttal testimony, PPL witness Wishart presents a generalized affordability analysis, please summarize his position.

A: Mr. Wishart's reiterates the refrain of other witnesses that PPL is only responsible for a limited share of the overall electricity bill (distribution) and claims that overall

[37] See 2026 PJM Load Forecast Report dated January 14, 2026. Compare PPL Electric Utilities Summer and Winter Peak forecasts through 2024 with all other Pennsylvania EDCs, available at: 2026-load-report.pdf.
[38] 66 Pa. C.S. §§ 2802(10) and (17); 2803 (definition of "Universal Service and Energy Conservation).
[39] See CAUSE-PA St. 1 at 32-82 (outlining in detail the impact of the rate increase on PPL's low income customers and detailing deficiencies in PPL's Universal Service and Energy Conservation Programs); See also, OCA St. 8 at 7-17 (outlining key data about the unaffordability of PPL's bills to low and moderate income customers as well as the importance of considering affordability in setting rates.)

electricity bills "represent a relatively small portion of total household spending and have grown more slowly than other essential cost categories such as housing, transportation, food, and health care."[40] Mr. Wishart then presents pages of data about the cost of the distribution portion of electricity bills, as well as long term trends on the costs of electricity in the United States.[41] He presents data on the overall average energy burden in the United States between 1959 and 2022 which shows that overall average burdens for all U.S. households decreased over this period.[42] Finally, he presents data concerning the percentage of spending on electricity for households with the lowest 10 percent of the U.S. population as compared to other essential household expenses and asserts that this information is "important context for evaluating claims that electricity costs are the primary driver of household affordability claims"[43]

Q: What is your response to Mr. Wishart's testimony?

A: His testimony provides little useful analysis. My testimony focused on the discrete needs of PPL's confirmed low income customers who cannot afford electric service at current rates, let alone at the increased rates. As noted above, based on the data provided by PPL, its low income customers have significantly higher rates of termination of service, significantly higher levels of arrears, and make up a disproportionate share of the total dollars in debt.[44] PPL's low income customers have an acute affordability crisis. The fact that average households across the United States do not have the same energy burdens or bill payment difficulties as PPL's low income households is not at all surprising and

[40] PPL Electric St. 8-R at 5:16-18
[41] Id. at 6-8
[42] Id. at 9, Figure 2.
[43] Id. at 10:9-11.
[44] See supra at 8-9.

quite frankly irrelevant to the issues in this proceeding. The issues I presented in my direct testimony did not deal with some vague notion of household affordability in general, but rather the specific needs of the more than 240,000 PPL customers who try to remain connected to electric service despite having an average income that is barely more than $17,000 per year.

The fact of the matter is that PPL must collect on its total bill, and a customer must pay their total bill to retain service. PPL's efforts to cast the distribution portion of the bill as affordable rings hollow in this context. In fact, PPL's own witnesses present conflicting views on whether the issue in this proceeding is only distribution rates as compared to the total bill. For example, in addressing recommendations by witnesses for I&E and the Sustainable Energy Fund (SEF) who argued that PPL's rate case notice was misleading because it emphasized the rate increase on a total bill basis rather than simply on a distribution only basis, PPL witness Bethany Johnson stated that "most customers do not engage with the specifics of ratemaking procedures. Rather, they want to know how much their bill will go up in total. It is the Company's position that giving the total bill impact is more transparent as it provides a more accurate representation of how the rate case will affect customer finances."[45] It is clear when PPL discusses the magnitude of its rate increase to customers it discloses rates on a total bill basis because those rates will go up by a lower percentage than if they only showed the impact of their increase on distribution bills. However, when PPL wants to talk about affordability it says that one should only look at distribution impacts. PPL can't have it both ways. I agree with Ms.

[45] PPL Electric St. 5-R at 31:11-15.

Johnson that most customers do not understand the nuances of rates or ratemaking, they get bills that they can either afford to pay, or they cannot afford to pay.

The evidence I presented in direct demonstrates a significant and pervasive inability of PPL's 240,000 low income customers to regularly and consistently afford to pay their monthly PPL electricity bills at both current and proposed rates. This is not acceptable. To be just and reasonable, it is critical that rates are also affordable for PPL's customers. For low income customers, the law requires that there be sufficient policies, protections and services that help them to maintain electric service.[46] Thus, the structure and design or rates, including CAP rates, and delivery of PPL's universal service and energy conservation programs, determine whether and to what extent low income customers can reasonably afford to maintain service.

III. A FAIRER RATE DESIGN WILL IMPROVE AFFORDABILITY

Q: Mr. Wishart takes issue with your conclusion, and that of OCA witness Johnson, that the current customer charge is $14.09 per month – arguing that you should have included the per bill riders that are assessed.[47] What is your response?

A: As an initial matter, it is not clear which figure Mr. Wishart thinks should be the appropriate baseline to measure the current customer charge as he says that the charge is currently $15.49 and also that it is $15.58.[48] Based on PPL Exhibit SWW 1R, I believe he intended to argue that the current customer charge is $15.58, but this is only if you

[46] 66 Pa. C.S. § 2802(10) and (17); 2803 (definition of "Universal Service and Energy Conservation)
[47] See PPL Electric St. 8-R at 13-14.
[48] Id.

include the actual fixed customer charge of $14.09, which is based on PPL's cost of service study and the sum of the riders which net to $1.49 per month.

The current calculated fixed customer charge is $14.09. The difference between that and the $17.00 proposed by PPL is a 20.65% increase. The OCA's witness, Clarence Johnson, also made the same comparison from this base that I made.[49] Mr. Wishart argued that this is misleading because the riders increase this amount and the effective rate of the fixed charge is $15.58, and thus, customers will only see an adjustment of 9.1% rather than 20.65%.

Certainly, I agree that, from the perspective of the customer, the fixed amount they must pay each month will increase under PPL's proposal from $15.58 to $17.00. My analysis in direct testimony accurately explained that the increase to the base amount of PPL's fixed residential customer charge was changing from $14.09 to $17.00. Ultimately, Mr. Wishart's distinction does not matter. My opposition was not dependent on degree of the increase as I reiterate below. I remain opposed to an increase in the customer charge based on the reasons outlined in my direct and my responses herein.

Q. PPL witness Wishart asserts that the proposed increase to the fixed customer charge would not meaningfully impede the ability of customers to control their bills through conservation and the objections to any increase should be disregarded.[50] What is your response?

A: In my direst testimony, I opposed an increase in the fixed customer charge for two primary reasons. First, despite not having filed a rate case in more than 10 years, PPL already – at either $14.09 or $15.58 – has the highest fixed customer charge of all larger

[49] OCA St. 4 at 31.
[50] PPL Electric St. 8 at 15-16.

electric distribution utilities.[51] That gap would only widen at $17 per month. Second, the proposed increase would weaken the ability of customers to be able to save money each month through reduced usage and would undermine the explicit goals of the Low Income Usage Reduction Program (LIURP).[52] Both the OCA[53] and the Energy Justice Advocates (EJA)[54] agreed with me and provide thorough and complete analysis around why the current charge is already too high. In fact, OCA calculates that the customer charge *should be* $8.54 per month based on a true cost calculation that includes only direct customer costs while ultimately concluding that it simply should not be increased from its current level.[55] EJA's witness calculates that the charge should be no higher than $10.20 per month.[56]

For his part, Mr. Wishart concludes that if the fixed customer charge would be reduced to $10 per month, the average customer using 918 kWh would break even at proposed rates because of the need to increase the volumetric charge, and that if this customer engaged in energy efficiency that reduced demand by 25% to 688 kWh per month, they would only save 4% more ($1.75 per month) under a $10 customer charge as opposed to a $17 customer charge.[57] He asserts that this change is not meaningful enough to matter.

Mr. Wishart misses the point of my position in direct. I did not argue that low income customers would be more incentivized to engage in energy efficiency because of the cost

[51] CAUSE-PA St. 1 at 29, Chart 1.
[52] Id. at 29-30.
[53] OCA St. 4 at 31-37.
[54] EJA St. 1 at 31-65.
[55] OCA St. 4 at 36-39.
[56] EJA St. 1 at 64.
[57] PPL St. 8-R at 16, Table 3.

savings, I argued that these customers require all the help that they can get to reduce their bills in every way possible. One such way is through rate design that limits the amount each month that is unavoidable. Many low income households are low use households. Of course, many low income households also have higher usage than average, but the solution to ensuring low income high use household can afford their bills is not through the manipulation of rate design to increase the fixed component of their bill. Instead, as recommended in my direct testimony, it is by ensuring that they have robust access to CAP and increased resources dedicated to LIURP. I stand by my position in direct that PPL's customer charge should not be increased.[58]

Q: Mr. Wishart disagreed with you that rate RTS should be maintained and says your bill impact analysis did not account for the fact that, if maintained, rate RTS customers would see an increase in their bills.[59] Please explain his position and your response.

A: Mr. Wishart asserts that, while transitioning RTS customers to rate RS would increase the total bill by more than $465 per year on a total bill basis, maintaining rate RTS customers would still require these customers to see an increase of $319 per year on a total bill basis.[60] In his opinion, the bill impact differences alone do not justify

[58] PPL witness Bethany Johnson argues that if the Commission scales back its awarded rate increase that the customer charge proposed by PPL should not be scaled back based on PPL's position that the charge could be more than $40 per month. PPL St. 5 at 20. I disagree. Scaling back the customer charge is a common practice and there is no reason that PPL – with the highest charge in the state for electric utilities – should be exempt from this accepted ratemaking practice. This is particularly the case where there is ample evidence that the charge should be reduced from its current level. Thus, if the Commission determines that award PPL an increase in rates and an increase in the customer charge from its current level, that charge should be scaled back commensurate with the increase awarded.

[59] PPL Electric St. 8-R at 20.

[60] Id. at 21, Table 4.

maintaining a separate rate schedule where there is no longer a benefit to the system for doing so.[61]

With all due respect to Mr. Wishart, the benefit maintaining rate RTS is to protect the more than 11,000 customers who remain on this rate – of which more than 1,300 are confirmed low income customers and more than 240 are enrolled in CAP.[62] These low income customers would see an incremental impact of moving from rate RTS to RS of more than $400 per year at proposed rates at average usage.[63] This would be devastating and would threaten their ability to remain connected to service, particularly because PPL proposed no increase in rate RTS CAP customers' maximum CAP credits and proposed no additional assistance for any of the other non-CAP low income RTS customers that would mitigate this increase. Thus, I continue to object to the elimination of the RTS rate for the reasons outlined in my direct as well as those outlined by OCA witness Mr. Colton.[64]

IV. CAP AND LIURP FUNDING INVOLVE RATES THAT SHOULD BE ADDRESSED IN A RATE CASE

Q: In your direct testimony, you outlined three reasons why PPL's existing CAP does not adequately protect program participants from the rate increase and made recommendations about how to ensure that CAP provides adequate protection. Can you briefly summarize those points?

A: Yes. In direct I outlined how PPL's CAP is a critically important affordability program and is successful in reducing low income termination rates and arrearage levels.

[61] PPL Electric St. 8-R at 21.
[62] CAUSE-PA St. 1 at 31.
[63] Id.
[64] OCA St. 8 at 101-103.

However, I also outlined why CAP will not protect the Company's low income customers from the impact of the proposed rate increase:

First, the program is severely undersubscribed – for example on average in 2024, more than 164,000 confirmed low income households (69% of PPL's confirmed low income customers) were *not enrolled in CAP.*

Second, more than 6,000 customers pay an average bill CAP rate, rather than a percentage of income (PIP) rate. Unlike PIP CAP rates, which are reviewed monthly, PPL does not review average bill CAP rates to ensure the CAP participant is receiving the most advantageous rate. Thus, when rates increase, CAP customers enrolled at the average bill CAP rate are locked into higher CAP rates until recertification.

Third, PPL places annual limits on the amount of CAP assistance that a household can receive each year in the form of maximum CAP credit limits. If a CAP customer exhausts all their maximum CAP credits within a 12-month period, they no longer receive a CAP rate that is based on their ability to pay but instead must pay a budget bill based on the full residential tariff rate for the remainder of the program year. In 2024, 11,557 OnTrack participants were shifted to budget billing because they exceeded their CAP credit maximums.[65]

[65] See CAUSE-PA St. 1 at 44-46.

Q: Before you discuss your specific suggestions for improving each of these deficiencies and PPL's responses to your suggestions, please respond to PPL witness Norden's assertion that each of the above issues are not appropriate to be addressed in a base rate proceeding and "should be proposed and evaluated in a USECP proceeding."[66] Is she correct?

A: No. Ms. Norden is mistaken. While I agree that the issues *could be raised* in a USECP proceeding, the flaws that I identified in my direct testimony about PPL's CAP are perfectly appropriate to raise in a rate case. Counsel for CAUSE-PA will address the legal analysis of these issues in briefing, though I note here that Ms. Norden's arguments and citations to Commission orders are outdated and ignore recent Commission orders finding that universal service issues, including LIURP and CAP funding issues, are properly addressed in rate proceedings.[67] The issues that I have raised regarding PPL's CAP fit squarely within the confines of a rate case. I have not sought to broadly address CAP, CAP discount levels, or CAP eligibility rules, but I have limited my inquiry into those issues that are directly related to the ability of low income households to be able to continue to afford and maintain access electric service at PPL's proposed rates and proposed rate

[66] PPL Electric St. 18-R at 51-52.

[67] See Initiative to Review and Revise the Existing Low Income Usage Reduction Program (LIURP) Regulations at 52 Pa. Code §§ 58.1—58.18, Docket No. L-2016-2557886 (Final-Form Rulemaking Order issued March 12, 2025), published in Pennsylvania Bulletin on December 13, 2025. 55 Pa.B., Vol 50, at 8459-8553. ("LIURP Final Form Rulemaking Order") (noting the appropriateness of addressing universal service issues in rate cases because it would "allow parties to, inter alia, consider the justness and reasonableness of the cost of a public utility's universal service programs"), available at: https://www.puc.pa.gov/pcdocs/1911229.pdf; see also, Pa. Pub. Utility Comm'n v. PGW, Docket No. R-2023-3037933, Opinion and Order at 215-216 (Order entered Nov. 9, 2023) (where the Commission found that tabling consideration of universal service issues to the next USECP proceeding would deny low income customers relief for an extended period of time and would unreasonably "thwart the purpose of universal service, which is to help low-income customers maintain their natural gas services.").

design.[68] Thus, the Commission should ignore PPL's concerns about whether this is the appropriate forum to address the CAP issues I have raised.

A. PPL should improve CAP screening and enrollment

Q: Briefly review the suggested improvements to the CAP enrollment processes that you made in direct testimony.

A: As a threshold matter, where multiple rates are applicable, the Public Utility Code makes it clear that a public utility must charge "the rate most advantageous" to the customer.[69] This is why I made recommendations about improving CAP screening and enrollment. CAP is the most advantageous rate for eligible customers, yet, as noted in my direct testimony, 79% of PPL's census-estimated low income population is not enrolled in CAP and will bear the full, unmitigated impact of the residential increase authorized in this case.[70] I suggested that PPL should (1) eliminate its requirement that LIHEAP recipients who authorize data sharing with PPL must fill out a CAP application;[71] (2) eliminate its practice of mailing a letter to customers seeking consent to use the data provided by LIHEAP;[72] (3) routinely screen applicants for service and customers who call the call center for non-emergency calls to determine whether they are eligible for CAP and other universal service programs;[73] (4) apply a 15-day hold on an account with a pending termination when a customer applies for CAP; and, (5) allow customers or

[68] To be clear, I do not concede that even if I had raised concerns about the efficacy of the CAP design or eligibility requirements that those issues would be excluded from being addressed in a general base rate case, however, I mention the narrow scope of my requests merely to point out that the issues I raised are tailored to the ability of households to be able to afford PPL's proposed increase.
[69] 66 Pa. C.S. § 1303.
[70] CAUSE-PA St. 1 at 64.
[71] Id. at 68.
[72] Id.
[73] CAUSE-PA St. 1 at 70-71.

applicants whose service has been terminated to reconnect service through CAP enrollment without added barriers.

Q: What was PPL witness Norden's position regarding LIHEAP auto-enrollment?

A: PPL witness Norden rejected the use of LIHEAP data without additional barriers (such as a new CAP application or additional consent to use LIHEAP data letter), and stated simply that PPL already uses the information provided by LIHEAP to streamline enrollment.[74] This level of generality obscures the fact that PPL requires customers to fill out a CAP application and expressly consent – a second time – to using the LIHEAP data for the purposes of CAP enrollment. PPL only receives data from DHS if the customer already consented to have the data used "*to help enroll*" the household in their utility's CAP or other energy assistance program.[75] The processes that PPL has put into place are simply insufficient to meaningfully streamline CAP enrollment and I stand by my recommendations. PPL should be required to use the DHS-provided data to automatically enroll eligible households who have previously consented to have their information used for such a purpose. Specifically, PPL should be required to file a petition to amend its USECP to implement auto-enrollment within 120 days of the Commission's final order in this case and follow the Commission's recent guidance regarding the threshold elements that should be used in an auto-enrollment petition.[76]

[74] PPL Electric St. 18-R at 54.
[75] CAUSE-PA St. 1 at 65:10-24 (quoting LIHEAP application).
[76] See CAUSE-PA St. 1 at 69-70.

Q: What was PPL's response to your recommendation that they develop a process to routinely screen applicants for service and customers who call the call center for non-emergency calls to determine whether they are eligible for CAP and other universal service programs?

A: Ms. Norden also rejected this proposal and stated that the Company already screens its customers for CAP eligibility and listed a series of *outreach activities* that PPL conducts to inform its customers and the community about its programs.[77] She then added that "blanket screening of every contact regardless of income is not practical or consistent with current customer service standards."[78] Of course, both of these responses ignore what I actually recommended. I did not recommend that PPL engage in more outreach or education (though additional outreach and education is always helpful), and I did not recommend that PPL conduct "blanket screening at every contact regardless of income." Instead, I recommended that PPL engage in tailored and targeted screening in two specific instances:

- Offer to screen all new and moving customers for income level at the time their service is established by asking them whether they would like information about income qualified programs that may reduce their rate.
- Offer to screen existing customers for household income level on any non-emergency calls and by asking whether they would like information about income qualified programs that may reduce their rate and/or whether there have been any updates to household income information.

I also recommended that PPL make these processes available through both phone contact and via web portal. Note, this is categorically different from the outreach and education that PPL already conducts. It is also fundamentally consistent with the process that the Commission just required Columbia to undertake in its most recently fully litigated

[77] PPL Electric St. 18-R at 55-56.
[78] Id. at 56:1-3.

base rate case.[79] To avoid any ambiguity about what I am recommending, I am not recommending the PPL screen all callers for CAP or other universal service programs, I recommended that PPL ask customers whether they would want to provide their income information to determine if they are eligible for these programs. If the customer or applicant declines, then the inquiry ends there. If the customer or applicant accepts and the customer's household income indicates that they are eligible for CAP or other assistance, then the customer or applicant should be referred for enrollment in CAP and provided a CAP application right then and there either online or over the phone. These customers should also be informed about other universal service programs – as well as LIHEAP. Thus, while PPL should not require customers to provide household income information, customers and applicants should first be informed that if they choose to disclose this information, they may be eligible for lower rates or energy efficiency measures. I stand by these recommendations as outlined in my direct testimony.

Q: What was PPL's response to your recommendation that they place a 15-day hold on an account with a pending termination when a customer applies for CAP?

A: Ms. Norden states that my recommendation is unnecessary because, under their current policies, "an initial referral to [CAP] creates a [hold] on the account for 21 days to allow the customer time to apply."[80] She also asserts that any subsequent "referrals within one year are marked as 'Recurring' and only create a one-day suspension on the account."[81] She says that my recommendation would add complexity, and risk being

[79] Pa. Pub. Utility Comm'n v. Columbia Gas of Pennsylvania, Inc., Docket No. R-2025-3053499, Opinion and Order at 350-351 (Order entered December 9, 2025).
[80] PPL Electric St. 18-R at 20:20-21.
[81] Id. at 20:21-21:1.

misused because I do not suggest a limit on the number of times that a customer could have a hold.[82]

I appreciate Ms. Norden's clarification about PPL's current process and believe that my recommendations can be modified based on this clarification. While Ms. Norden indicates that PPL places a 21-day hold when making an initial referral to CAP, I recommend, following submission of an initial application, this hold remains in place until the initial application for CAP is processed and a decision about CAP enrollment is made. Once the customer completes their CAP application, it is out of their hands about how long it will take for the application to be processed. As such, I am modifying my recommendation as follows:

- The initial referral of a customer should continue to result in a 21-day hold to allow a CAP application. Once an application is submitted, that hold should continue until a completed CAP application is processed by the agency and a decision is made. If the decision is made that the household is eligible for CAP, then the termination order should be cancelled, and they should be enrolled in CAP. If the application is denied, the hold can be released at the later of 21-days or the date of the denial.
- For a subsequent referral within the year, for any account that is in active termination status, I recommend that PPL modify its process and place a 15-day hold on the account for any household facing termination of service and who reaches out to PPL by any means to allow them to apply for CAP. Again, once the application is submitted, this hold should remain in place until the CAP agency renders a decision on the application.
- All subsequent referrals within one year of the initial referral should continue to receive the one-day hold as outlined by PPL's current policy.

I believe that these recommendations will cover the range of concerns that I expressed while respecting the concerns raised by Ms. Norden. While I do not share the concern that Ms. Norden has about households abusing the process, my revised recommendation creates appropriate safeguards that seek to address her concerns.

[82] Id. at 21.

Finally, in response to discovery, PPL admitted that they do not inform CAP customers that a hold is placed on their account when this occurs.[83] PPL should change this policy. There is no reason to exacerbate the stress of a household facing termination of service. Since PPL indicted its willingness to revise its call scripting in this area,[84] I suggest that they add scripting that specifically advises the customer that they have placed a hold on the customer's account to allow them to complete the CAP application and stress the benefits of CAP in assisting the customer if they are eligible for the program.

Q: What was PPL's response to your recommendation that it should allow customers or applicants whose service has been terminated to reconnect service through CAP enrollment without added barriers?

A: Ms. Norden rejected my proposal but provided no basis for doing so, stating merely that "once disconnected, customers who are not enrolled in [CAP] are reasonably expected to make the required payment to reconnect service."[85] I disagree with Ms. Norden. There is nothing reasonable about requiring a customer[86] or applicant for service who is otherwise eligible to enroll in CAP to pay arrears or a reconnection fee to have service restored. If the customer or applicant applies for CAP and is demonstrated to be eligible, that should be sufficient on its own for the individual to have service restored without further payment. My direct testimony was replete with evidence of the economic

[83] PPL Response to CAUSE-PA XIV-5, attached hereto at Appendix A-SR.
[84] Id.
[85] PPL Electric St. 18-R at 56:9-10.
[86] PUC regulations define "Customer" to include "a person who, within 30 days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location within the service territory of the public utility." 52 Pa. Code § 56.2 (definition of "Customer").

hardship faced by CAP-eligible households.[87] Requiring these households – who have demonstrated CAP eligibility – to nevertheless pay funds they do not have to restore service is not reasonable, it is needlessly cruel and serves only delay restoration of essential services to the household. Thus, I stand by my recommendations in my direct testimony on this issue.

B. PPL should offer CAP customers the lowest CAP rate

Q: PPL witness Norden rejects your proposal that PPL should modify its CAP review process to ensure that customers who are paying their average bill will not pay more than their percentage of income payment (PIP) rate, stating that because the average bill was selected at the time of enrollment it was less than the PIP rate, and thus the average bill will not be higher than the PIP rate. What is your response?

A: I think Ms. Norden misunderstands what I am asking PPL to do, so let me clarify. At initial enrollment in CAP, PPL determines whether a customer's PIP bill or average bill results in a lower bill and then places the customer on the lower of the two. I support this. If a customer is placed on a PIP bill at the time of enrollment, PPL runs a monthly report to identify whether any CAP PIP participants are paying a higher PIP amount than their average bill and then adjusts the amount due to the average amount for accounts with sufficient usage history. I support this. However, if at the time of enrollment, PPL places the customer on an average bill CAP rate, it does not run a monthly check to see if the customer's PIP CAP rate would be more advantageous. This is the process that I want PPL to change.

[87] See CAUSE-PA St. 1 at 32-48.

While I understand that in a world where distribution and generation rates are flat and usage is relatively stable, there may not be a need for this check, but that is not the world in which we live. PPL is raising distribution rates in this case. As outlined in my direct testimony, generation rates for default service customers (which include CAP customers) have risen by more than 20% over in calendar year 2024 alone[88] and are projected to continue to increase. Furthermore, we have increasingly volatile weather ranging from significant cold spells in winter to significant heat spells in summer thus increasing the likelihood of unstable usage amounts driving up bills. All these factors could cause a customer who pays an average bill to have an average bill that is higher than their PIP bill. My request is merely that PPL conduct its monthly check and compare both bills (PIP and average) and always bill at the most advantageous rate. In my opinion, this is consistent with its obligations under the Commission's CAP Policy Statement[89] and the Public Utility Code, though counsel for CAUSE-PA reserves the legal aspects of this issue for briefing.[90]

[88] CAUSE-PA St. 1 at 93, Table 23.
[89] 52 Pa. Code § 69.265(2) ("Generally, CAP payments for jurisdictional home energy should not exceed the percentages of CAP participants' annual income" as outlined in that section.)
[90] 66 Pa. C.S. § 1303 (stating that utilities must provide its customers – including its low income customers with "the rate most advantageous" where multiple rates are applicable).

C. PPL must eliminate or adjust its maximum CAP credits to account for the distribution rate and commodity cost increases.

Q: In your direct testimony, you provided significant detail about PPL's maximum annual CAP credit limits, the impact that the rate case increase and generation cost increases has or will have on these limits, as well as the how many customers exceed these limits each year.[91] You also made several recommendations including your primary recommendation that the limits be eliminated or in the alternative be increased.[92] Which parties responded to your proposal?

A: PPL and I&E both objected to my proposals. For PPL, Ms. Norden states simply that its current maximum CAP credit covers "90% of all [CAP] participants and has resulted in an 89% success rate."[93] Ms. Norden also states that the intent of CAP is not to have unlimited subsidies.[94] For I&E, Mr. Keller disagreed with my recommendations for two reasons: (1) "due to the impact of increased CAP costs to non-CAP customers, especially non-CAP low-income customers;"[95] and, (2) because the Commission's CAP Policy Statement states that cap credit limits "will be established in individual USECP proceedings."[96]

[91] CAUSE-PA St. 1 at 52-57.
[92] Id. at 60-63.
[93] PPL Electric St. 18-R at 53:5. In response to discovery, PPL clarified that the 89% success rate that Ms. Norden quotes is a blended rate for 2025 and is for customers that have not transitioned to OnTrack Budget Billing for exhausting their maximum cap credits. The data PPL provides shows a range of outcomes for customers but broadly show 8,881 customers exceeded their CAP credit limits in 2025. PPL Response to CAUSE-PA XIV-6, Attachment 1, attached hereto at Appendix A-SR.
[94] PPL Electric St. 18-R at 53.
[95] I&E St. 2-R at 5-7.
[96] Id. at 8.

Q: What is your response to these witnesses?

A: I understand the concerns noted by Mr. Keller and Ms. Norden about why CAP credits are in place and the concern that there are a significant number of confirmed low income customers who are eligible for CAP but not enrolled in CAP and thus would have to bear some of the cost associated with my proposal. However, I disagree with the position of I&E and PPL. Their response is simply to ignore the problem. In my direct testimony, I made several recommendations that would seek to address these concerns including recommendations about increased CAP screening and enrollment practices to get more CAP eligible households enrolled in CAP, as well as proposals that would allocate universal service costs across all customer classes thus lessening the burden on residential customers.

As to Mr. Keller's concerns that households who are not eligible for CAP, but who nevertheless have incomes that are insufficient (i.e., those with incomes above 150% but less than 300% of the federal poverty level)[97] would also bear the brunt of these additional costs. I agree with Mr. Keller but disagree that the solution to this is to limit access to assistance to those households who are eligible. As noted in my direct testimony, one of the most glaring problems with maximum CAP credit limits is that they are expressed and calculated as a fixed dollar amount and are not automatically adjusted to account for changes in distribution or generation rates. When rates increase but maximum CAP credits do not, more CAP customers will receive categorically unaffordable bills once they reach their annual limits. When this occurs, they are very likely to fall into arrears and face

[97] In my direct testimony, I outlined that these household would generally fall below what is known as the self-sufficiency standard and pointed out the overall deficiencies of the federal poverty level to gauge need for assistance. See CAUSE-PA St. 1 at 35-36.

termination of service. Simply put, these limits are punitive rather than preventative because most low income households cannot control the factors that impact their total bill. They cannot control how hot or cold the weather is that dictates their usage. They typically cannot control the level of insulation or weatherization in their home. They typically cannot control their appliance efficiency. Certainly, they cannot control distribution, transmission, or generation costs – all of which are rising at an unyielding rate. Households with incomes that hover around $17,000 per year simply do not have the resources able to affect these causal factors. CAP itself is meant to be preventative. By providing customers will bills targeted at an affordable level and an opportunity to reduce arrears with each in full payment, the program ensures that customers remain connected to service, that debt is managed. All of this is negated if customers lose their discount as outlined more fully in my direct testimony, but by way of summary:

- From August 2024-July 2025, 10,213 CAP customers exceeded their CAP credit limits, a full 15% of CAP customers.[98]
- Of those customers who exceeded their limits, Since August 2023, the average number of months that it took for a customer to exceed their maximum CAP credit limits was only 8 months.[99] Thus, for its highest users and lowest income customers, PPL's annual CAP credit limits cover the need for assistance for only three quarters of a year.
- From September 2025-August 2025, the average monthly bill for CAP customers was $75.12. During this same period, the average for CAP customers who exceeded their CAP credit limit was $313.46.[100]
- Customers who exceed their CAP credit limit have materially higher termination rates (22%) than CAP customers (16%).[101]

[98] CAUSE-PA St. 1 at 56, Table 15. Note that while the overall number of 8,881 for 2025 was lower, as compared to the period noted above (August 2024 – July 2025), see n. 96 supra, my concerns and analysis and concerns remain the same.
[99] Id. at 56.
[100] CAUSE-PA St. 1 at 56-57.
[101] Id. at 58.

Thus, while I agree with Mr. Keller's concern about households who are just above the CAP eligibility guidelines, one remedy for this concern is to spread the cost of the programs to encompass more than just residential customers as I have proposed in this proceeding. Before that occurs, pointing to those just above the eligibility cut off as a reason to deny an appropriate level of assistance to those below is merely pitting the desperately poor against the near poor. I cannot condone such an approach.

Regarding Mr. Keller's observation that the CAP policy statement indicates that exemption levels should be established in USECP proceedings, my response is the same as it was to the arguments by Ms. Norden's arguments regarding the proper forum for universal service programs: while it is correct that these matters can be addressed in USECP proceedings, since they involve tariffed rates, they also can be addressed in base rate proceedings. To the extent that there are legal arguments to be made regarding this point, counsel for CAUSE-PA will address the issues in briefing. Finally, while Ms. Norden correctly asserts that there are exemptions in place for households and I support the continued availability of exemptions, the fact that households can be exempted does not negate the need to address this issue more fully either through elimination of the credits or through an increase as outlined in my direct testimony.

I stand by my recommendations in my direct testimony. The Commission should require PPL to eliminate its maximum CAP credit policy and stop imposing maximums. This will allow CAP customers to continue to remain in the program so long as they pay their CAP bill, which is targeted at affordable rates per the Commission's policy statement. Given that a significant percentage of customers reach these limits, this built-in failure rate contravenes the purpose of CAP by limiting the program's ability to provide affordable

bills and dramatically increasing the likelihood of CAP customer terminations. In the absence of full elimination of the CAP credit maximums, and to address the insufficiency at current rates and account for the additional costs going forward PPL should increase the maximum CAP credits for each category of CAP customers by a minimum of 60% to account for the proposed rate increase in this proceeding – together with the rapid increase in the default service rate over the past several years.[102] PPL should also continually update its CAP credit limits commensurate with any future increases in default service and base rates. That is, PPL should be required to accommodate the cost increases on a total bill basis for all the components of its bills.

D. PPL should increase its LIURP budget and eliminate unnecessary barriers to full weatherization

Q: In your direct testimony, you outlined the significant unmet need for LIURP services within PPL's service territory and proposed that PPL's budget increase by 20% or $2.4 million. What other witnesses addressed this issue in their rebuttal?

A: I&E witness Keller, while not agreeing with the specific dollar amount that I proposed, agreed that a LIURP increase may be necessary and is not opposing an increase.[103] In addition, John Costlow, witness for the Sustainable Energy Fund, while not specifically referencing my testimony, argued that the increase requested by the Commission on Economic Opportunity (CEO) of at least $900,000[104] was insufficient and proposed an increase of $2 million annually.[105] For PPL, Ms. Norden, opposed the increase arguing that the Company increased the annual budget in its last USECP and

[102] See CAUSE-PA St. 1 at 63, Table 19 for the specific amounts of the increase recommended.
[103] I&E St. 2-R at 8-9.
[104] CEO St. 1 at 7-8.
[105] SEF St. 1-R at 2-3.

that "[b]udget expansion solely for the sake of expansion without a corresponding showing of cost-effectiveness and contractor availability would impose unnecessary additional costs on residential ratepayers."[106]

Q: What is your response to these witnesses' testimony?

A: I agree with Mr. Costlow and Mr. Keller that an increase is needed and continue to support my analysis in support of a proposed increase of $2.4 million annually. No one in this proceeding has argued that the LIURP budget should be expanded "solely for the sake of expansion". I presented evidence in my direct testimony that the program is effective at reducing usage, PPL is current exhausting its budget, yet there remains significant unmet need as it will take PPL twenty-nine (29) years to weatherize all the homes identified in its needs assessment at current spending levels.[107] Ms. Norden's criticism ignores the evidence, is without basis, and should be disregarded. Additionally, Ms. Norden argues that the USECP is "the appropriate proceeding" in which to address this issue. As noted above regarding my discussion of universal service funding in general, the Commission has unequivocally stated that LIURP funding may be addressed in rate cases.[108] Mr. Norden's position that the USECP is the appropriate proceeding is misplaced and incorrect.

[106] PPL Electric St. 2-R at 58.
[107] CAUSE-PA St. 1 at 77.
[108] See LIURP Final Form Rulemaking Order at 123, 55 Pa.B., Vol. 50, at 8493 ("We acknowledge that rate case proceedings, for example, allow parties to, inter alia, consider the justness and reasonableness of the cost of a public utility's universal service programs including its LIURP.")

Q: Ms. Norden also opposed your recommendation that PPL eliminate its 5-year look back period for LIURP-eligible households who only received baseload measures. What were her reasons?

A: It appears that Ms. Norden misunderstood my recommendation as she stated that "the 5-year lookback protects against repeated or duplicative weatherization that does not produce additional savings. [LIURP] is a deep, comprehensive treatment program, so performing multiple full [LIURP] jobs on the same household within 5 years is rarely cost-effective."[109] I did not propose elimination of the look back for households that received full weatherization, I proposed that the lookback should not apply to customers who have previously only received baseload measure (through Act 129 or LIURP) in a manner that would keep them from subsequently receiving full weatherization. My proposed modification was a modest one – to apply the look back only to those who have already received full weatherization. I stand by the assessment as Ms. Norden's stated concern did not respond to my proposal.[110]

V. THE COST OF UNIVERSAL SERVICE PROGRAMS SHOULD BE SHARED BY ALL CUSTOMERS

Q: In your direct testimony, you raised three issues concerning cost recovery of universal service costs what were they?

A: I recommended (1) that PPL allocate these broad public purpose costs equitably across all rate classes, or failing to do that allocate these costs to the LP-5 rate class;[111]

[109] PPL Electric St. 18-R at 58:3-6.
[110] Ms. Norden also continues to suggest in this context that the design of LIURP should be addressed in the USECP proceeding. For the reasons articulated in other places in my rebuttal testimony, she is incorrect about this position.
[111] CAUSE-PA St. 1 at 83-96.

(2) that the Commission deny PPL's request to collect $1.4 million in salary and wage expense in the Universal Service Rider (USR) rather than through rates;[112] and, (3) that PPL change its net metering tariff to ensure that customers who net meter pay USR and Act 129 rider costs irrespective of their generation.[113]

Q: On the first issue, the allocation of the USR broadly across all rate classes, how did other parties respond?

A: While PPL opposes allocation to all rate classes based on PPL witness Wishart's assertion that universal service costs should be paid only by residential customers because it is only those customers who are eligible for program benefits,[114] it supports my proposal to allocate costs to large load customers and my proposal to allocate $10 million of these costs annually to their newly proposed LP-6 rate class.[115] OSBA witness Ewen opposes cost recovery of universal service programs on small businesses, but supports the allocation of these costs on data center load consistent with my recommendation in direct.[116] PPLICA witness LaConte opposes my recommendation and says that if the Commission finds that Universal Service costs will increase because large load additions, then she recommends that only very large load additions be assessed these costs.[117]

Q: What is your response to these parties?

A: Regarding assignment of costs to large load additions, there appears to be growing consensus that this is either proper or acceptable given the costs that I documented in

[112] Id. at 96-98.
[113] Id. at 117-118.
[114] PPL Electric St. 8-R at 24
[115] PPL Electric St. 16-R at 25.
[116] OSBA St. 1-R at 7-8.
[117] PPLICA St. 1R at 14-15.

my direct testimony. I appreciate the parties recognizing the direct, causal link between the cost increases to support these programs and the rapid addition of large loads on the system. As outlined in my direct testimony, these new large load additions have added at least $10 million in annual USR costs, without adding any benefit for customers who are eligible for those programs. PPL's willingness to create a new LP-6 rate class and assign $10 million annually is a good first step, but it is not sufficient. Nothing in the other parties' rebuttal addresses the reasons why USR costs should not be assigned broadly to all rate classes consistent with the allocators recommended by CAUSE-PA witness Havumaki in his direct testimony. Instead, these parties merely rely on the fact that it has always been the case that these costs have been assigned exclusively to residential customers. This fact is not dispositive, as the Commission recognized in implementing its CAP Policy Statement and as fully laid out in my direct testimony.[118] Thus, I continue to stand by the recommendations I have made in my direct testimony.[119]

Specifically, I recommend that PPL assign the USR costs to all rate classes as follows. First, I support the creation of an LP-6 rate class. CAUSE-PA witness Havumaki outlines in his rebuttal testimony some modifications to the proposed scope of that class, but the creation of a separate rate class for large loads is appropriate. Second, PPL should directly assign $10 million of USR costs annually to be collected from the newly created LP-6 rate class and that this amount be adjusted at each rate case to account for the cost increases in energy, capacity, and transmission costs associated with data center

[118] The Commission directed utilities and stakeholders to address CAP cost recovery in utility-specific rate proceedings, indicating *that "the Commission will no longer routinely exempt non-residential classes from universal service obligations."* Final CAP Policy Statement and Order, Docket No. M-2019-3012599, at 97 (Order entered Nov. 5, 2019) (emphasis added); see also 52 Pa. Code §§ 69.265(1), 69.266(b).
[119] See CAUSE-PA St. 1 at 83-96.

load growth within PPL's service territory. This contribution should be a direct contribution billed monthly to all LP-6 rate class customers who are classified as Large Loads additions by PPL. After this direct assignment, the remainder of the costs should be assigned based on the allocators in PPL's ACOSS based on the kWh usage for each rate class projected as of the FPFTY.[120] Since these costs are flow-through rider costs, they will change each time the USR is updated based on the reconciliation that PPL does to ensure that only the actual direct costs are collected. That is, in addition to the $10 million direct assignment to LP-6, PPL should allocate an additional amount to based on volumetric throughput to all classes, including LP-6.

Q: On the second universal service issue, PPL witness Norden continues to support PPL's initial proposal to remove $1.4 million from rates that are attributable to USR wages and salaries and collect them through the USR, arguing that this better reflects cost causation and the ratepayers would benefit because they would only be permitted to collect costs that were actually incurred.[121] Has her response caused you to change your position that these costs should remain in rates?

A: No. While Ms. Norden asserts that parties would still have the right to challenge these costs in the context of PPL's USR reconciliation filings, this is not practical as parties – particular those representing low income customers – simply do not have the time or resources needed to review every filing that PPL makes. Wages and salaries of employees are operating expenses of the Company. The aggregate, normalized amount of those costs should be reflected in rates. While I agree that the USR is a fully reconcilable rider both up and down, I do not agree with Ms. Norden that this necessarily

[120] PPL Electric Exhibit BR-1 at 15 (Revenue Allocation percentages).
[121] PPL Electric St. 18-R at 45.

protects ratepayers because the nature of the rider guarantees cost recovery. As I pointed out in my direct testimony, cost recovery for rates is set at a point and time and remains fixed until adjusted in the next rate case.[122] This requires a utility to act prudently and efficiently between rate cases. In contrast to riders which allow full recovery with little lag. I continue to support my position in direct that staff and wage costs for universal service staff should remain in rates and PPL's proposal to include them in USR should be disallowed.

Q: Regarding your proposed modifications to PPL's net metering rider to impose USR and Act 129 (ACR) costs on net metered customers, please summarize the responsive rebuttal testimony.

A: Two parties responded to this proposal. First, PPL witness Bethany Johnson agreed with my proposal "in principle" but she asserts that doing so would violate the Commission's AEPS regulations and that "[u]nder current law, [the] only available option to achieve [my] goal" would be to change the manner in which the ACR and USR were recovered and apply it as either a fixed charge or a kW-based charge.[123] Second, IGS Solar witness Rever incorrectly labels my proposal as a "solar surcharge", which she argues is ambiguous, and asserts that my proposal should be rejected because it is unworkable, unreasonable, and that it would reduce the compensation paid to net metered customers.[124] She also asserts that it is inconsistent with the goals and objectives of Pennsylvania's net metering law.[125]

[122] CAUSE-PA St. 1 at 97-98.
[123] PPL Electric St. 5-R at 27.
[124] IGS Solar St. 1R at 7-12.
[125] Id. at 13.

Q: Please respond to these witnesses.

A: As a threshold matter, I disagree with both witnesses' assertions that my proposal is inconsistent with the Commission's AEPS regulations or the AEPS statute. Counsel for CAUSE-PA will fully address the legal basis for my position in briefing. Simply put, however, the fact that net metered customers will receive less compensation for each kWh of generation does not mean that they are not receiving the full retail rate as required by law. Since this is the crux of the disagreement that PPL has with my proposal, I do not have further response to Ms. Johnson on this issue.

Regarding Ms. Rever's testimony, I have several responses. First, I disagree with her rhetorical framework that this is a "solar surcharge." I am not singling out solar generation or net metered customers. Instead, I proposed a policy solution that would treat net metered customers the same as all other residential customers – they would be assessed USR and ACR costs for all kWh that they use each month on a volumetric basis. From my perspective, it does not matter whether this usage is grid supplied or self-supplied since these riders are for the recovery of public purpose costs mandated by the General Assembly and, at least with respect to the USR, are *non-bypassable*. In my view, *all customers* should pay these essential public purpose costs.[126]

[126] Ms. Rever also asserts that my proposal is ambiguous and inconsistent because of my responses to interrogatories showed the amount that small business customers would pay "even though small commercial customers are exempt from the USR per the terms of PPL's tariff." IGS Solar St. 1-R at 6-7. This statement ignores two fundamental facts: (1) that I was responding to the hypothetical questions asked by IGS Solar in response to their interrogatories; and (2) that I have proposed in this proceeding that the USR apply to all rate classes, including small business customers. See CAUSE-PA Statement No. 1 at 83-96.

Second, Ms. Rever's rebuttal also points out that PPL's current USR and ACR tariff only applies to "each kilowatt-hour *supplied* to customers" each month.[127] Since the usage that is self-generated by net metered customer is not supplied to customers from PPL, she argues that these riders cannot apply. I agree with Ms. Rever that this is the case based on the proposed language in the proposed Original Tariff and agree that my direct testimony did not address this issue. I do not agree that this is a fatal flaw and recommend a change to these tariffs to accommodate my proposal.

Specifically, I recommend that the language in the two riders, for purposes of collecting USR costs, be changed from "supplied to customers" each month to "consumed by customers" each month. This change would allow for my proposal to be implemented. To the extent that Ms. Rever imputes statutory or regulatory significance from the fact that PPL's riders use the word "supplied to" in these riders, I disagree and this matter will be addressed more fully by Counsel for CAUSE-PA in briefing.

Simply stated, there is nothing inherent about the USR and ACR costs that means they should be assessed only because of energy or usage supplied from the grid. These are nonbypassable public purpose costs, they are not costs associated with the generation, transmission, and distribution of electricity; they are costs associated with ensuring that PPL recovers all of its expenditures to provide rate assistance, arrearage forgiveness, and weatherization/energy efficiency programing to low income customers in the case of the USR and all customers in the case of ACR. My proposal on this issue – like my proposals on all the USR cost allocation issues – is simply meant to ensure that

[127] See PPL Electric GEO-1, page 52 of 662, Electric Pa. P.U.C. No 202, Original Page 20 (USR) and PPL Electric GEO-1, page 71 of 662, Electric Pa. P.U.C. No 202, Original Page 26 (ACR4 Rider) (emphasis added).

all customers contribute to these costs broadly and that they not be avoided by any set of customers or customer classes.[128]

VI. PPL'S PAYMENT ARRANGEMENT STANDARDS REQUIRE REFORM

Q: In your direct testimony, you made several recommendations about improving PPL's payment arrangement standards. Ms. Norden asserts that PPL already follows the Commission's regulations and that PPL is concerned that following your recommendations would lead to "inconsistent payment arrangements to similarly situated customers"[129] and could "expose the Company to potential regulatory liability."[130] What is your response to these concerns?

A: I disagree with Ms. Norden that PPL's current process complies with the requirements of the Commission's regulations set forth at 52 Pa. Code § 56.97(b). While counsel for CAUSE-PA will fully brief this issue as it relates to PPL's legal requirements, based on my review of PPL's materials, including its response to interrogatories, PPL's current payment arrangement process is a formulaic process that considers only household income in four tranches and household size.[131] I have seen no evidence that PPL considers the other required factors in establishing an equitable payment agreement, including the size of the balance or a household's ability to successfully pay down arrearages. PPL's payment arrangements processes are designed for efficiency and

[128] In her testimony, Mr. Rever asserts that PPL would not necessarily know how much was generated by a net metered customer because of meter configuration and thus there would be implementation issues with my proposal. IGS St. 1R at 9-10. In response to discovery, PPL indicated that its meters have "two channels: one that records total net usage and a second that records total net generation." PPL Response to CAUSE-PA XIV-3, attached hereto at Appendix A-SR. They further state that "[t]he meter does not record usage independent of the generation." Since my proposal would assign USR and ACR based on total usage regardless of supply, PPL's meters appear to have sufficient information necessary for billing.
[129] PPL Electric St. 18-R at 19:22.
[130] Id. at 20:3-4.
[131] See CAUSE-PA St. 1 at 98, Table 25.

standardization, but not customer success. For example, in response to discovery, when specifically asked how PPL's current payment arrangement process considers the size of the unpaid balance at the time the payment arrangement is entered, a requirement under Commission regulations, PPL responded simply that "[a] customer's outstanding balance is allocated into equal monthly installments account to the estimated payment arrangement term, which is determined by household size and income."[132] This response is illustrative that PPL does not specifically consider the size of the unpaid balance as it amortizes *any balance of any size* over the same term based on the household's income and household size.

PPL's payment arrangements have significant rates of failure. As outlined more fully in my direct testimony, 58% of all arrangements result in zero (0) payments towards arrearages and 77% of all arrangements failing because a customer made fewer than twelve (12) payments.[133] This is not surprising given Ms. Norden's statements in rebuttal that PPL uses an "automated process" that considers only "household income and number of household occupants" and that "[t]his efficient process would be hampered by changes to the factors that PPL must consider in establishing payment arrangements."[134] Thus, it is apparent that PPL values efficiency rather than effectiveness when it comes to setting payment arrangements. That is a bad tradeoff for PPL's customers for several reasons. In my professional experience working with thousands of consumers over the years, consumers agree to payment arrangements that are offered – particularly those offered via IVR or the web – because they have little choice if they want to keep their

[132] PPL Response to CAUSE-PA XIV-4, attached hereto at Appendix A-SR.
[133] CAUSE-PA St. 1 at 99-100.
[134] PPL Electric St. 18-R at 20.

service. They do so even if they know they are unlikely to be able to make the payment or do not understand the terms of the arrangement. This does not serve their long-term interests, and it is not good for PPL either as it results in significant failure rates.

The setting of payment arrangements should not be a performative, "check the box" exercise that does not meaningfully ensure households can pay down their arrears. It should be a process that is tailored based on the factors required by the Commission's regulations and designed to ensure that the household has a chance to succeed in paying down arrears. The onus is on PPL to ensure that this occurs.

Ms. Norden's warning that PPL is concerned about regulatory liability is a red herring. Of course, PPL should try to be as consistent as possible and avoid arbitrary and whimsical decisions about how long to provide a payment arrangement. But consistency should not be used as a shield to compliance with all the factors that are required by the Commission's regulations or improvements that would materially ensure that households have a meaningful opportunity to pay down their arrears. Moreover, as noted in my direct testimony, PPL has an even greater obligation to establish an equitable payment arrangement for victims of domestic violence who have a qualifying court order. Ms. Norden glaringly omits any acknowledgement of this heightened obligation to uniquely vulnerable customers.

In my direct testimony, I set forth reasonable modifications to PPLs current processes.[135] I stand my all these recommendations as they are designed to ensure that customers who enter payment arrangements have a greater likelihood of retiring arrears.

[135] CAUSE-PA St. 1 at 104-105.

These recommendations would benefit all ratepayers and PPL because they would reduce uncollectible expenses.

VII. PPL'S MEDICAL CERTIFICATE PROCESS REQUIRES REFORM

Q: In your direct testimony, you outlined a series of concerns about PPL's medical certificate process. PPL witness Norden objected to each of your recommendations. Please summarize Ms. Norden's objections.

A: Ms. Norden says that my concerns about PPL's medical certificate practices are unfounded, PPL's scripts are fine and customers are adequately informed.[136] She specifically objects to any modifications to PPL's bills for several reasons. First she asserts that PPL's bills provide the information required by Commission regulations, and nothing in those regulations requires the Company to provide the information that I suggested.[137] Second, she believes that my suggestions will confuse customers because a possible disconnect between the 30-day hold period of a medical certificate may not align with a billing date that would require PPL to manually cancel and rebill customers.[138] Finally, she asserts that I fail to understand the practical limitations and costs to implement my proposal, which she asserts would take 6 months and between $250,000 to $200,000 to implement.[139]

I want to make clear what I have and have not recommended on this issue, as Ms. Norden seems to believe that I am proposing wholesale changes. I am not. First, I recognize that there are a lot of PPL processes and call scripting that would have to be

[136] PPL Electric St. 18-R at 23.
[137] Id. at 23.
[138] Id. at 24.
[139] Id.

reviewed, and I did not suggest specific language PPL should be required to use. I merely stated my view that what they provided in response to discovery is insufficient because they provide confusing and inaccurate information. Thus, my recommendations in direct testimony were as follows:[140]

- PPL should be required to undertake a review of its call scripting and training materials for its customer service representatives and revise these documents so that PPL's representatives are correctly informing customers that they may continue to renew their medical certificates past two renewals if they are able to pay their current charges.
- I also recommended that customers seeking medical certificates should be provided with a medical certificate form by PPL or instructed how to download the form from PPL or the Commission's website, rather than the customer's medical provider having to reach out to obtain this form and provide a link to the Commission's form.
- I recommended that PPL be directed to amend its monthly bill provided to customers with active medical certificates to clearly indicate that, to be eligible for medical certificate renewals past two, the customer must pay their current charges, and the amount of those current charges.

As to the first recommendation, PPL says it does this already but has not pointed to where in their scripting this occurs. Based on my review of the material submitted in response to discovery that PPL's scripts are not consistent, accurate or clear on this point and I maintain this recommendation. As to my second recommendation, Ms. Norden says that they do inform customs that they can submit either PPL's form or the Commission's form. Again, she does not point to where in PPL's call scripting this is stated, and I maintain my recommendation on this point. I also specifically maintain my recommendation that PPL remove any references to the currently stated requirement that a doctor call PPL to get a form. PPL should provide a form to the customer if they ask,

[140] CAUSE-PA St. 1 at 109-110.

including telling them where to download the form on PPL's and the Commission's website. There is no reason for medical professionals to call.

Finally, regarding its bill, I am not insisting that PPL have a medical certificate-specific bill although I am not opposed to it either. Instead, PPL could add language to its bill messaging that says to customers who have a medical certificate that they must pay the amount indicated in the "usage charges" section on the customer's bill, which for PPL is the sum of the supply and distribution charges of the month, to maintain more than three medical certificates. Better yet, PPL could also include language the encourages the customer to reach out to PPL to negotiate a payment arrangement or enroll in an assistance program. I continue to believe these changes would improve clarity of a customer's obligations. It is important to remember that customers who have medical certificates are very, very ill. Providing clear, consistent, and concise information that provides customers with what they need to do to maintain service is critical. As such, I continue to recommend that PPL be required to make the changes outlined in my direct testimony on these issues.

VIII. OTHER TARIFF CHANGES SHOULD BE ADOPTED.

A. Tenants

Q: In rebuttal, PPL witness Gregory Olsen outlined several changes that PPL would make to their tariff definition of tenant based on the recommendations that you made in your direct testimony. Are the changes that PPL agrees to make sufficient to satisfy your concerns?

A: No. I appreciate the changes that PPL has agreed to make as they get closer to addressing the concerns that I raised in my direct testimony. However, there are two areas about which I continue to have concerns: (1) the language needs to be clarified to ensure

that tenants residing in single family homes are covered; and (2) the language should eliminate the requirement that tenancy be for more than 1 year. PPL proposes to amend its definition of "tenant" to:

> Any person or group of persons who occupies or is entitled to occupy a residential or commercial unit within a multitenancy building, parcel, or mobile home park and who is contractually obligated to make rental payments to a landlord or landlord ratepayer pursuant to a written or oral lease or rental arrangement. The term includes occupants of residential or commercial units where electric service is provided as an included service under the rental agreement and where the occupant is not the ratepayer of the utility providing such service. For purposes of this definition, a multitenancy building shall include any structure containing three (3) or more separate and distinct residential or commercial units, and tenancy may be expected to be for a duration of one (1) year or more.[141]

I propose the following changes in red to this definition.

> Any person or group of persons who occupies or is entitled to occupy a residential property, a ~~or~~ commercial unit within a multitenancy building, parcel, or a unit in mobile home park and who is contractually obligated to make rental payments to a landlord or landlord ratepayer pursuant to a written or oral lease or rental arrangement. The term includes occupants of residential or commercial units where electric service is provided as an included service under the rental agreement and where the occupant is not the ratepayer of the utility providing such service. For purposes of this definition, a multitenancy building shall include any structure containing three (3) or more separate and distinct residential or commercial units~~., and tenancy may be expected to be for a duration of one (1) year or more~~

The first set of proposed changes are meant to add clarity to ensure that individuals who live in residential units as tenants are covered. The strike through language at the end of the document is meant to ensure that the tariff definition conforms to the accepted understanding that tenancy does not have to be for the duration of one year or more. With these additional changes, I agree that the proposed definition satisfies the concerns raised in my direct testimony.

[141] PPL Electric St. 14-R at 2:20-3:7.

B. Reconnection Fees

Q: Please summarize the rebuttal testimony submitted by PPL witnesses regarding your proposal that PPL waive reconnection fees for its low income customers.

A: PPL witness Bethany Johnson objected to my recommendation that PPL waive reconnection fees for confirmed low income customers whose service is terminated because I did not include an adjustment to their revenue requirement.[142] In addition, Ms. Norden says that the Commission's regulations allow PPL to charge the fees directly to customers so that is why they charge the fees.[143] She also objects for the same reason that Ms. Johnson objects; namely, because I did not reflect the costs of this waiver in PPL's revenue requirement.[144] As for the amount that should be added to the revenue requirement, Ms. Johnson asserts that I should have proposed a pro forma adjustment to remove $500,000 from other revenue and made the same adjustment to increase PPL's claimed revenue requirement by this amount.[145]

Q: Please respond to these witnesses.

A: First, PPL can agree to include these fees in rates rather than assess them directly to low income consumers who have already evidenced an inability to pay and, thus, had their service terminated. PPL has simply chosen not to do so because they assert that they are not required to do so.

[142] PPL Electric St. 5-R at 19.
[143] PPL Electric St. 18-R at 41-42.
[144] Id.
[145] PPL Electric St. 5-R at 19.

Second, I agree with Ms. Johnson that an adjustment to revenue should occur, and I am not opposed to the mechanics she describes. However, I do not agree that $500,000 is the correct amount to be added to the requested revenue requirement. When asked how PPL determined that this was the correct amount, PPL indicated that this was reflective of the cost for the period from July 2024 through June 2025.[146] I do not believe that one year's worth of data should be the benchmark for the amount added to rates. Instead, as shown in the table below, based on the 5 year average of total reconnection fees paid by low income customers for calendar years 2021-2025, the amount added to rates should be $291,390 annually rather than the $500,000 suggested by Ms. Johnson.[147]

Table 1: Total Residential Reconnection Fees Paid by Low Income Customers

Year	Total Fees by Low Income Customers
2021	$184,044
2022	$242,802
2023	$111,790
2023	$504,938
2025	$413,378
Annual Normalized Number	$291,390

I do not oppose adding this normalized amount to the overall revenue request. PPL should collect this expense based on this normalized amount because it is a recurring expense, but the amount varies each year. The normalization period of 5 years coincides with that which was recommended by the OCA for rate case expenses and is reasonable for waived reconnection fees as well.[148]

[146] PPL Response to CAUSE-PA XIV-1, attached hereto at Appendix A-SR.
[147] PPL Response to CAUSE-PA XIV-2, attached hereto at Appendix A-SR.
[148] OCA St. 1 at 18.

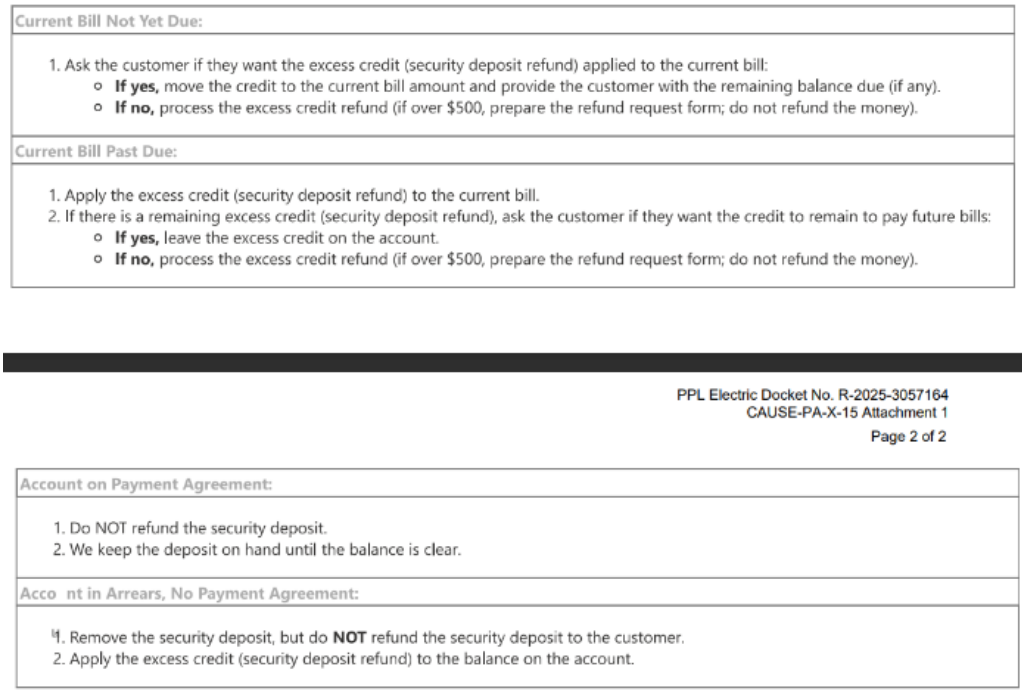
C. Security Deposit

Q: In her rebuttal testimony, PPL witness Norden rejected your proposed modifications to PPL's current security deposit practices, please explain her reasons.

A: In direct, I made two recommendations: (1) that PPL reform its security deposit waiver eligibility to allow households to state their income without having to demonstrate their eligibility for a waiver through income documentation; and (2) that PPL provide all customers eligible for a security deposit refund with the option of either having that refund applied to their balance or refunded directly to them. While PPL does this currently for households who do not have an outstanding balance, for those who do not have an outstanding balance, PPL applies the refund to the balance without customer consent.[149] Ms. Norden opposed both recommendations. As to the first, she states simply that they are not required to do so.[150] While I agree that PPL *can* require customers to verify their income before waiving the deposit, they are *not required* to do so, and I continue to support my recommendation as a best practice.

Regarding the second recommendation, Ms. Norden's responsive states that "Deposits are applied as credits to the account unless the customer requests otherwise."[151] But this is only true for customers without a balance. In response to discovery, PPL provided its security deposit waiver policy.[152] That policy states:

[149] CAUSE-PA St. 1 at 125-126.
[150] PPL Electric St. 18-R at 33.
[151] Id. at 33:14.
[152] PPL Response to CAUSE-PA X-15, Attachment 1, attached hereto at Appendix A-SR.



Current Bill Not Yet Due:
1. Ask the customer if they want the excess credit (security deposit refund) applied to the current bill: ○ **If yes,** move the credit to the current bill amount and provide the customer with the remaining balance due (if any). ○ **If no,** process the excess credit refund (if over $500, prepare the refund request form; do not refund the money).
Current Bill Past Due:
1. Apply the excess credit (security deposit refund) to the current bill. 2. If there is a remaining excess credit (security deposit refund), ask the customer if they want the credit to remain to pay future bills: ○ **If yes,** leave the excess credit on the account. ○ **If no,** process the excess credit refund (if over $500, prepare the refund request form; do not refund the money).

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Account on Payment Agreement:
1. Do NOT refund the security deposit. 2. We keep the deposit on hand until the balance is clear.
Acco nt in Arrears, No Payment Agreement:
1. Remove the security deposit, but do **NOT** refund the security deposit to the customer. 2. Apply the excess credit (security deposit refund) to the balance on the account.

Thus, as noted in my direct testimony, PPL applies a waived security deposit to the unpaid balance based on its judgment as opposed to the customer's judgment. While PPL says that this is "consistent with Commission rules,"[153] recent Commission decisions, including in PPL's own USECP proceeding, have reached the opposite conclusion.[154] In the Commission's 2023 Order in PPL's USECP, the Commission stated:

> Both the statute and Commission regulations prohibit requiring a cash deposit for utility service from customers who are confirmed to be eligible for a CAP. See 66 Pa.C.S. § 1404(a.1) and 52 Pa. Code § 56.32(e). Commission regulations also state that a public utility must "refund a deposit, along with any applicable interest, within 60 days upon determining that the customer or applicant from whom a deposit was collected is not subject to a deposit.…" See 52 Pa. Code § 56.53(f). ***The regulations do not permit the public utility to apply a deposit to a delinquent account***

[153] PPL Electric St. 18-R at 33:13.
[154] See Columbia 2023 USCEP Order on Columbia 2024 Petition Docket No M-2023-3039487 (order entered on July 11, 2024) at 7, PGW 2023 USCEP Order, Docket No M-2021-3029323 (order entered on January 12, 2023) at 28, PPL 2023 USECP Order, Docket No M-2022-3031727 (order entered on February 9, 2023) at 55-56, and Duquesne 2020 USECP Order (order entered on April 14, 2022) at 57.

> ***balance if it is determined the customer was not responsible to pay the deposit.*** Therefore, the Commission supports PPL's proposal to refund security deposits collected from customers who are income eligible for OnTrack, with applicable interest. ***PPL may apply the security deposit to the account balance only with the customer's informed consent. As part of obtaining this informed consent, PPL must explain how applying the security deposit to the account balance will impact the customer's monthly bill.***[155]

Counsel for CAUSE-PA will brief the legal impact of these orders. However, I stand by my recommendation that customers should be provided with the option about whether to have their security deposit refund applied to their bills or refunded to them directly, regardless of whether they have a past due balance, are enrolled in CAP, or have a payment arrangement.

XI. RESA's ARGUMENTS ABOUT THE COMPETIVE MARKET IGNORE THE FACTS.

Q: In your direct testimony you did not address any issues related to retail electric competition, but in rebuttal Mr. Frank Lacey on behalf of the Retail Energy Supply Association (RESA) asserted that your recommendations were "harmful to consumers and should be rejected."[156] What is the basis for his assertion?

A: It is not clear exactly what recommendation I made in my direct testimony that Mr. Lacey takes issue with, as he states merely that he would "caution against looking exclusively at enhancing and expanding low-income customer assistance programs to provide benefit to [low-income] customers."[157] He then asserts that he is "not opposing specific suggestions by [me or Ms. Alexander for the OCA] to make electricity more

[155] PPL 2023 USECP Order, Docket No. M-2022-3031727 (order entered on February 9, 2023) at 55-56 (emphasis added).
[156] RESA St. 1R at 1:15.
[157] Id. at 2:21-23.

affordable for low-income customers."[158] Nevertheless, he says that I have "miss[ed] the mark on affordability by ignoring market options."[159] And, specifically says that if all low income customers had shopped before the default service price increases went into effect in 2024, that these customers could have saved $83.4 million.[160] Quite frankly, this is absurd.

Mr. Lacey provides no basis for this amount other than multiplication of hypothetical EGS contract rates, for hypothetical lengths, by a hypothetical number of customers. Even he admits that this is "highly improbable." Mr. Lacey's calculation is speculation at best and should be ignored.

In contrast, the data presented by PPL in discovery, as outlined by Ms. Alexander in her direct testimony, which used actual data provided comparing what customers paid to retail suppliers in 2024 compared to what they would have paid had they been on default service, showed the following:

Residential Shopping Summary- 2024

	Residential					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January	$10,702,659.46	258,377	-$6,920,410.60	269,035	$3,782,248.86	0.110342
February	$9,176,288.37	246,988	-$6,288,397.24	274,172	$2,887,891.13	0.110287
March	$8,101,151.66	241,880	-$5,785,426.15	281,861	$2,315,725.51	0.110286
April	$7,178,221.82	238,913	-$5,116,357.62	284,390	$2,061,864.21	0.110284
May	$6,034,205.16	236,736	-$3,940,175.06	281,636	$2,094,030.10	0.110285
June	$7,573,696.56	262,761	-$3,437,776.13	251,888	$4,135,920.43	0.105991
July	$11,115,398.41	296,744	-$2,931,595.88	220,254	$8,183,802.53	0.100422
August	$10,541,166.27	288,907	-$2,833,642.47	223,850	$7,707,523.81	0.100403
September	$8,692,209.67	285,381	-$2,376,446.61	227,032	$6,315,763.05	0.100402
October	$7,246,585.33	291,847	-$1,941,922.93	236,238	$5,304,662.41	0.100401
November	$7,342,909.95	282,905	-$1,969,144.18	227,531	$5,373,765.77	0.100401
December	$9,987,756.79	271,933	-$4,151,816.11	256,040	$5,835,940.68	0.103387
Total	$103,692,249.44	266,948	-$47,693,110.97	252,827	$55,999,138.47	0.105241

* Negative amounts in dollars represent customer savings vs the same usage at the default rate
* Customer Counts and default rates in the total row represent the average across all months in 2024

This data, from PPL's discovery responses,[161] shows:

[158] Id. at 2:24-25.
[159] Id. at 3:1
[160] Id. at 5.
[161] PPL Response to OCA VII-12, Attachment 2. Attached hereto at Appendix A-SR.

- In 2024, approximately 267,000 shopping customers paid on net EGS rates of $103.7 million more than they otherwise would have paid had they been on default service.

- In 2024, approximately 253,000 shopping customers paid EGS rates on net of $47 million less than they would have paid had they been on default service.

- Thus, on net, residential customers paid $56 million more than they otherwise would have paid had they all been on default service during 2024.

- On average Residential Customers billed at a higher rate were billed an additional $388 in 2024

PPL's discovery showed similar data for its low income customers who shopped and were not enrolled in CAP:

Residential- Low Income Shopping Summary- 2024

	Residential Low Income					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January						0.110342
February	$1,717,695.45	35,978	($614,786.38)	23,951	$1,162,838.07	0.110287
March	$1,510,854.29	35,026	($550,613.05)	24,677	$995,267.24	0.110286
April	$1,323,779.83	34,660	($474,800.98)	25,187	$883,638.85	0.110284
May	$1,044,964.66	33,861	($335,082.36)	24,737	$743,743.30	0.110285
June	$1,195,924.30	35,841	($275,047.29)	21,185	$956,718.01	0.105991
July	$1,665,765.11	39,308	($241,626.88)	18,352	$1,463,446.23	0.100422
August	$1,600,955.26	38,140	($233,474.02)	18,875	$1,405,621.24	0.100403
September	$1,343,153.50	37,619	($187,305.81)	18,956	$1,193,466.69	0.100402
October	$1,142,213.12	37,981	($153,438.14)	19,584	$1,046,339.98	0.100401
November	$1,184,486.65	36,704	($164,490.79)	18,841	$1,056,699.86	0.100401
December	$1,663,592.75	36,118	($390,564.94)	22,124	$1,309,145.81	0.103387
Total	$15,393,384.93	36,476	($3,621,230.64)	21,497	$11,772,154.29	0.105241

*Negative amounts in dollars represent customer savings vs the same usage at the default rate ,Customer Counts and default rates in the total row represent the average across all months in 2024.
*No Data for January 2024. Tracking for residential low-income customers started in February 2024. Totals for low-Income customers are for 11 months in 2024.

This data, from PPL's discovery responses,[162] shows:

- In 2024, approximately 36,476 shopping customers paid on net EGS rates of $15.4 million more than they otherwise would have paid had they been on default service.

- In 2024, approximately 21,497 shopping customers paid EGS rates on net of $3.6 million less than they would have paid had they been on default service.

- Thus, on net, residential customers paid $11.7 million more than they otherwise would have paid had they all been on default service during 2024.

- On average Residential Customers billed at a higher rate were billed an additional $422 in 2024

[162] PPL Response to OCA VII-12, Attachment 2. Attached hereto at Appendix A-SR.

Similar data was presented by PPL for the first 9 months of (Jan. – Sept.) 2025.[163] All of this data consistent with the data that was presented in PPL's last default service proceeding, in which it was uncontroverted that:

- Since 2015, PPL's residential shopping customers were charged over $339 million more than the default service price.
- On a per customer basis since 2018, PPL's residential shopping customers were charged, on average, $482.27 more than the default service price.
- Since 2015, PPL's confirmed low income (non-CAP) customers were charged over $86.6 million more than the default service price.
- On a per customer basis from January to April, 2024, PPL's confirmed low income (non CAP) customers were charged, on average, $62.40 in excess of the default service price compared to $19.68 for residential shopping customers as a whole.[164]

Contrary to Mr. Lacy's assertion, this data stands in stark contrast to his speculative savings. On this matter, Mr. Lacey's opinion about what he believes would be possible in the retail market has run headlong into the facts about what has actually occurred.

[163] PPL Response to OCA VII-12, Attachment 1. Attached hereto at Appendix A-SR.
[164] Petition of PPL Electric Utilities Corporation for Approval of a Default Service Program and Procurement Plan for the Period from June 1, 2025 through May 31, 2029 (DSP VI Program), Docket No. P-2024-3047290 (Order entered Nov. 7, 2024). Data is summarized from CAUSE-PA's Statement in Support of the Settlement which contains citations to the record for the underlying data in that proceeding, available at: https://www.puc.pa.gov/pcdocs/1846242.pdf at page 858 of 889 of PDF.

Q: Mr. Lacey also asserts that he is concerned that the costs of the program changes you recommend will result in increased costs to other ratepayers, though he again notes that he does not have an opinion about the merits of your proposals. Instead, he suggests certain "distribution solutions" such as a market-based residential electric storage program, or comprehensive home energy management program.[165] What is your response to this recommendation?

A. Mr. Lacey is offering opinions unsupported by facts. He offers only high level ideas that are vague, ambiguous and aspirational – which he then characterizes as "solutions". While Mr. Lacey may wish that the retail-competitive market has the solution to energy insecurity, the facts have only ever suggested that exact opposite. Nothing that he posits comes anywhere close to providing the same level of discounts or weatherization assistance that is provided by PPL's legally required USECP programs such as CAP and LIURP. Mr. Lacey seems to suggest that PPL's universal service rider should pay for some of these vague supplier programs, as he suggests that my proposals should be "modified or enhanced to consider how to utilize distribution resources . . . including allowing customers to contribute to energy, capacity, and ancillary services to the grid through retail DER or similar programs."[166] I reject this modification to my proposal. Mr. Lacey's other suggestions lack clarity or details and, thus, should be summarily rejected. All of Mr. Lacey's suggestions in rebuttal should be rejected as they lack merit, would undermine the statutory universal service programs, and would exacerbate rather than ameliorate energy insecurity for economically vulnerable households.

[165] RESA St. 1R at 6-7.
[166] Id. at 8.

Q: Does this conclude your surrebuttal testimony?

A: Yes.

CAUSE-PA Statement 1-SR, Cicero

Appendix A-SR

Cited Discovery Responses

Interrogatories of CAUSE-PA to PPL

PPL Response to CAUSE-PA X-15, Attachment 1

PPL Response to CAUSE-PA XIV-1

PPL Response to CAUSE-PA XIV-2

PPL Response to CAUSE-PA XIV-3

PPL Response to CAUSE-PA XIV-4

PPL Response to CAUSE-PA XIV-5

PPL Response to CAUSE-PA XIV-6, Attachment 1

Interrogatories of OCA to PPL

PPL Response to OCA VII-12, Attachment 1

PPL Response to OCA VII-12, Attachment 2

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set X Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA X-15	Please also provide copies of current policies, procedures, or other documents which describe how PPL applies refunded security deposits to customers' account when a customer is confirmed to be low income.
PPL Electric Response	See CAUSE-PA X-15 Attachment 1.

Security Deposit Waiver Exception

Why this is generated:
These are submitted from agencies and other sources.

Steps/Tips to Issue:

1. These are issued automatically.

Backoffice Steps to Resolve:

Do not waive the deposit if the account is a bankruptcy!

A bankruptcy account does not qualify for waiver even if low income -- unless they are pending OnTrack or filed a motion with their attorney to have a full or portion waived.

NOTE: The agency is not required to include attachment or income/household details on the WATT in order to complete back office steps. If agency does provide the details...enter the financial information provided by the agency in the financial statement window.

If the agency waives the security deposit and also states that the customer's POS ID was verified....
- We require a notarized ID however, if an agency does verify the ID, we will waive the obligation even if it is not notarized.

Whether the security deposit is satisfied by a payment, guarantee or waiver, COMPLETE the obligation, do not override it.

- On the Desktop Screen in Intelligent Desktop, select the Obligations/Deposit Tab on the right.
- Click the Waive/Credit button to remove the deposit from the account.
- The account will be automatically documented that the deposit has been waived.
- WATT security deposit waivers will be automatically documented with an account contact.

NOTE: If the Security Deposit has been paid or there is any money on hand, that amount will be applied to the excess credit field in CSS, which will be applied to future bills.

If there is a PUC Informal Complaint on the account:

- **Email the EU, Compliance Team and they will contact BCS to request the case to be closed.**
- **Information needed:**
  - **Security deposit waiver for account #00000-00000**

If you are waiving the security deposit for low income and it is NOT for an OnTrack enrollment, please mail the customer the Programs and Services brochure via WATT letters.

Current Bill Not Yet Due:

1. Ask the customer if they want the excess credit (security deposit refund) applied to the current bill:
  ○ **If yes,** move the credit to the current bill amount and provide the customer with the remaining balance due (if any).
  ○ **If no,** process the excess credit refund (if over $500, prepare the refund request form; do not refund the money).

Current Bill Past Due:

1. Apply the excess credit (security deposit refund) to the current bill.
2. If there is a remaining excess credit (security deposit refund), ask the customer if they want the credit to remain to pay future bills:
  ○ **If yes,** leave the excess credit on the account.
  ○ **If no,** process the excess credit refund (if over $500, prepare the refund request form; do not refund the money).

Account on Payment Agreement:
1. Do NOT refund the security deposit. 2. We keep the deposit on hand until the balance is clear.
Acco nt in Arrears, No Payment Agreement:
1. Remove the security deposit, but do **NOT** refund the security deposit to the customer. 2. Apply the excess credit (security deposit refund) to the balance on the account.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set XIV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 27, 2026
Docket No. R-2025-3057164

CAUSE-PA XIV-1	See PPL Electric Statement No. 5-R at 19:19-20. Please provide the basis for Ms. Johnson's claim that the cost of rolling residential reconnection fees into rates would be $500,000 per year.
PPL Electric Response	From July 2024 through June 2025, PPL Electric assessed reconnection fees associated with over 35,000 completed service terminations affecting low-income customers.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set XIV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 27, 2026
Docket No. R-2025-3057164

CAUSE-PA XIV-2 For the last five calendar years (2021 - 2025) how much in total dollars have residential customers paid in reconnection fees? For each year, please identify how much of the total was paid for by confirmed low-income customers?

PPL Electric Response See below chart:

Calendar Year	Total Residential Reconnection Fees Paid	Total Residential Reconnection Fees Paid – Low-Income
2021	$237,986	$184,044
2022	$348,516	$242,802
2023	$195,384	$111,790
2024	$700,970	$504,938
2025	$582,288	$413,378

WITNESS: Gregory Olsen
James Conrad

PPL Electric Utilities Corporation
Response to the Set XIV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 27, 2026
Docket No. R-2025-3057164

CAUSE-PA XIV-3

See PPL Electric Statement No. 5-R at 26:15-21. For customers who are net-metered, does PPL know how much electricity on a per kWh basis a customer uses each month regardless of whether that customer self-generates or whether the electricity is provided by PPL? In addition to answering the above, please specifically, answer the following:

a. If a customer's monthly usage was 1000 kWh and all 1000 kWh was generated onsite from a customer's distributed generation system, would PPL have knowledge of the customer's usage?
b. If the answer to part a. is yes, please explain how PPL would have knowledge of the customer's usage amount. If the answer to part a. is no, please explain why PPL would not have knowledge of a customer's usage amount.

PPL Electric Response

If a customer does not have generating or storage facilities that offset their electric usage, PPL Electric's meter would record the per kWh usage. If a customer has such facilities, PPL Electric's meter has two channels: one that records total net usage and a second that records total net generation. The meter does not record usage independent of the generation. However, if the customer is participating in PPL Electric's Second DER Management Plan, the Company's DER Management device would have visibility into the total generation, as opposed to total net generation, produced at the service address.

a. It depends. See explanation above
b. It depends. See explanation above.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set XIV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 27, 2026
Docket No. R-2025-3057164

CAUSE-PA XIV-4	See PPL Electric Statement No. 18-R at 19. Please explain how PPL's current payment arrangement process considers the size of the unpaid balance at the time the payment arrangement is issued?
PPL Electric Response	A customer's outstanding balance is allocated into equal monthly installments according to the established payment arrangement term, which is determined by household size and income.

WITNESS:

PPL Electric Utilities Corporation
Response to the Set XIV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 27, 2026
Docket No. R-2025-3057164

CAUSE-PA XIV-5

See PPL Electric Statement No. 18-R at 20-21 wherein Ms. Norden says that PPL's current policy states that an initial referral to CAP places a 21 day hold on the account to allow customers time to apply for CAP and subsequent referrals within 1 year suspend for 1 day. Please provide a copy of this policy and any and all call scripts or training processes that refer to this policy.

PPL Electric Response

When a CAP referral is issued, the applicable hold is automatically applied to the account. Customer service representatives do not explicitly advise customers that a 21-day collection hold is being applied. Instead, representatives explain the OnTrack program, discuss the referral, encourage customers to complete the application process as soon as possible, and offer to transfer the customer to a live agent to initiate the application.

There are no scripts or training materials regarding the 21-day hold on accounts for customers who apply for OnTrack. The Company is willing to consider adding this to customer service representative’s scripts and training material.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set XIV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 27, 2026
Docket No. R-2025-3057164

CAUSE-PA XIV-6

See PPL Electric Statement No. 18-R at 53:4-5 wherein Ms. Norden claims that PPL's "current maximum CAP credit covered approximately 90% of all OnTrack participants and has resulted in an 89% success rate." Please reply to the following:

a. Please provide all data supporting this claim.
b. For what period of time does this claim cover?
c. What does Ms. Norden mean when she refers to "an 89% success rate"?

PPL Electric Response

a. See CAUSE-PA XIV-6 Attachment 1.
b. The analysis for calendar year 2025.
c. 89% success rate refers to customers maintaining their OnTrack installment and not transitioning to OnTrack Budget Bill (OTBB) for exceeding the maximum CAP Credit limits.

Agreement Poverty Level	Heat Type	All Contract Accounts	Contracts that exceeded limits	% That went OTBB
50% or Below Poverty	Elec. Heat	11,313	772	6.80%
50% or Below Poverty	Non-Elec. Heat	11,090	1,167	10.50%
51% to 100% Poverty	Elec. Heat	15,323	1,665	10.90%
51% to 100% Poverty	Non-Elec. Heat	15,803	2,535	16.00%
101% to 150% Poverty	Elec. Heat	11,879	999	8.40%
101% to 150% Poverty	Non-Elec. Heat	13,579	1,743	12.80%
		78,987	**8,881**	**11.20%**

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 27, 2025
Docket No. R-2025-3057164

OCA VII-12	Has PPL Electric evaluated the price differential and bill impact between customers on the PTC and those served by an EGS? If so, provide such evaluation and results. If not, why not?
PPL Electric Response	See OCA VII-12 Attachments 1 and 2.

PPL Electric Utilities

2025 Shopping Summary YTD

October 2025

PPL Electric Utilities

Residential Shopping Summary- 2025 YTD

	Residential					
	Customers paying a higher rate than the Default Rate	Higher Rate Customer Count	Customers paying a lower rate than the Default Rate	Lower Rate Customer Count	Total Payment Dollars Over/Under Default rate	Default Rate
January	($11,913,878.34)	257,840	$7,006,106.63	260,341	($4,907,771.71)	$ 0.1076
February	($12,271,274.93)	259,974	$7,031,103.54	255,962	($5,240,171.39)	$ 0.1077
March	($9,548,395.39)	262,617	$4,929,437.54	250,767	($4,618,957.84)	$ 0.1077
April	($8,003,023.63)	264,077	$3,305,122.90	239,022	($4,697,900.73)	$ 0.1077
May	($7,466,435.47)	272,981	$2,462,502.70	229,226	($5,003,932.77)	$ 0.1077
June	($7,371,950.70)	247,750	$3,640,317.61	257,017	($3,731,633.09)	$ 0.1154
July	($8,789,601.65)	210,777	$6,926,990.44	287,277	($1,862,611.21)	$ 0.1249
August	($9,079,065.83)	214,430	$6,207,601.37	275,353	($2,871,464.47)	$ 0.1249
September	($7,419,819.66)	216,683	$4,541,768.38	271,653	($2,878,051.28)	$ 0.1249
October						
November						
December						
Total	($81,863,445.59)	245,237	$46,050,951.10	258,513	($35,812,494.49)	$ 0.1143

* Customer Counts and default rates in the total row represent the average across all months in 2025 YTD

- 2025 Residential Shopping Customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$82 million dollars vs. the same usage had these customers utilized PPL's default rate(PTC).
- Residential Shopping Customers billed at a lower rate then the default rate(PTC) saved ~$46 million dollars YTD.
- Overall Residential Shopping Customers were billed an additional ~$36 million dollars more vs. the same usage had every residential customers utilized PPL's default rate.
- On average ~245K Residential Shopping Customers were billed higher rates than the default rate each month vs. ~258K customers billed at lower rates.

Residential- Low Income Shopping Summary- 2025 YTD

Residential - Low Income						
	Customers paying a higher rate than the Default Rate	Higher Rate Customer Count	Customers paying a lower rate than the Default Rate	Lower Rate Customer Count	Total Payment Dollars Over/Under Default rate	Default Rate
January	($2,059,656.50)	35,402	$677,700.21	23,109	($1,381,956.30)	$ 0.1076
February	($2,227,938.69)	36,773	$697,479.81	23,280	($1,530,458.89)	$ 0.1077
March	($1,775,513.73)	37,874	$486,832.50	23,004	($1,288,681.22)	$ 0.1077
April	($1,460,647.68)	38,164	$319,399.21	21,757	($1,141,248.47)	$ 0.1077
May	($1,280,644.42)	38,793	$222,782.47	20,196	($1,057,861.95)	$ 0.1077
June	($1,221,738.61)	35,972	$313,364.91	22,018	($908,373.70)	$ 0.1154
July	($1,452,261.50)	32,134	$598,305.21	25,554	($853,956.29)	$ 0.1249
August	($1,510,820.45)	32,812	$528,053.91	23,932	($982,766.54)	$ 0.1249
September	($1,244,354.36)	33,081	$374,906.96	23,190	($869,447.40)	$ 0.1249
October						
November						
December						
Total	($14,233,575.94)	35,667	$4,218,825.19	22,893	($10,014,750.75)	$ 0.1143

* Customer Counts and default rates in the total row represent the average across all months in 2025 YTD

- 2025 Residential Low-Income Shopping Customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$14 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- Residential Low-Income Shopping Customers billed at a lower rate than the default rate(PTC) saved ~$4.2 million YTD.
- Overall PPL Low- Income Residential Shopping Customers were billed an additional ~$10 million vs. the same usage had every Residential Low-Income customer utilized PPL's default rate.
- On average ~36K Low-Income Residential Shopping Customers were billed higher rates than the default rate each month vs. ~23K customers billed at lower rates.

SCI Shopping Summary- 2025

SCI						
Customers paying a higher rate than the Default Rate	Higher Rate Customer Count	Customers paying a lower rate than the Default Rate	Lower Rate Customer Count	Total Payment Dollars Over/Under Default rate	Default Rate	
January	($3,056,208.97)	36,492	$3,383,939.03	43,107	$327,730.06	$ 0.1043
February	($3,513,975.87)	37,485	$3,037,572.70	40,123	($476,403.17)	$ 0.1045
March	($3,022,579.49)	37,881	$2,605,629.25	39,703	($416,950.25)	$ 0.1045
April	($2,585,177.22)	38,150	$2,344,316.94	39,129	($240,860.28)	$ 0.1045
May	($2,544,638.64)	38,396	$2,254,871.07	38,221	($289,767.57)	$ 0.1044
June	($2,430,237.83)	33,435	$2,894,953.27	43,289	$464,715.44	$ 0.1116
July	($2,789,752.23)	27,649	$4,238,685.43	48,895	$1,448,933.20	$ 0.1211
August	($2,860,285.07)	28,192	$4,122,936.16	47,499	$1,262,651.09	$ 0.1211
September	($2,508,438.27)	29,062	$4,176,713.91	46,964	$1,668,275.64	$ 0.1211
October						
November						
December						
Total	($25,311,293.59)	34,082	$29,059,617.76	42,992	$3,748,324.17	$ 0.1108

* Customer Counts and default rates in the total row represent the average across all months in 2025 YTD

- 2025 SCI Shopping Customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$25 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- SCI Shopping Customers billed at a lower rate then the default rate(PTC) saved ~$29 million YTD.
- Overall SCI Shopping Customers saved an additional ~$3.7M vs. the same usage had every SCI Shopping Customer utilized PPL's default rate.
- On average ~34K SCI Shopping Customers were billed higher rates than the default rate each month vs. ~43K customers billed at lower rates.

PPL Electric Utilities

2024 Shopping Summary

February 3, 2025

PPL Electric Utilities

Residential Shopping Summary- 2024

	Residential					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January	$10,702,659.46	258,377	-$6,920,410.60	269,035	$3,782,248.86	0.110342
February	$9,176,288.37	246,988	-$6,288,397.24	274,172	$2,887,891.13	0.110287
March	$8,101,151.66	241,880	-$5,785,426.15	281,861	$2,315,725.51	0.110286
April	$7,178,221.82	238,913	-$5,116,357.62	284,390	$2,061,864.21	0.110284
May	$6,034,205.16	236,736	-$3,940,175.06	281,636	$2,094,030.10	0.110285
June	$7,573,696.56	262,761	-$3,437,776.13	251,888	$4,135,920.43	0.105991
July	$11,115,398.41	296,744	-$2,931,595.88	220,254	$8,183,802.53	0.100422
August	$10,541,166.27	288,907	-$2,833,642.47	223,850	$7,707,523.81	0.100403
September	$8,692,209.67	285,381	-$2,376,446.61	227,032	$6,315,763.05	0.100402
October	$7,246,585.33	291,847	-$1,941,922.93	236,238	$5,304,662.41	0.100401
November	$7,342,909.95	282,905	-$1,969,144.18	227,531	$5,373,765.77	0.100401
December	$9,987,756.79	271,933	-$4,151,816.11	256,040	$5,835,940.68	0.103387
Total	$103,692,249.44	266,948	-$47,693,110.97	252,827	$55,999,138.47	0.105241

* Negative amounts in dollars represent customer savings vs the same usage at the default rate
* Customer Counts and default rates in the total row represent the average across all months in 2024

- For 2024 customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$103.7 million dollars vs. the same usage had these customers utilized PPL's default rate(PTC).
- Customer billed at a lower rate then the default rate(PTC) saved ~$47 million dollars during year.
- Overall residential customers were billed and additional ~$56 million dollars more than the same usage had every residential customers utilized PPL's default rate.
- On average ~267K customers were billed higher rates than the default rate each month vs. ~253K customers billed at lower rates than the default rate (PTC).
  - On average Residential Customers billed at a higher rate were billed an additional $388 in 2024.

Residential- Low Income Shopping Summary- 2024

	Residential Low Income					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January						0.110342
February	$1,717,695.45	35,978	($614,786.38)	23,951	$1,162,838.07	0.110287
March	$1,510,854.29	35,026	($550,613.05)	24,677	$995,267.24	0.110286
April	$1,323,779.83	34,660	($474,800.98)	25,187	$883,638.85	0.110284
May	$1,044,964.66	33,861	($335,082.36)	24,737	$743,743.30	0.110285
June	$1,195,924.30	35,841	($275,047.29)	21,185	$956,718.01	0.105991
July	$1,665,765.11	39,308	($241,626.88)	18,352	$1,463,446.23	0.100422
August	$1,600,955.26	38,140	($233,474.02)	18,875	$1,405,621.24	0.100403
September	$1,343,153.50	37,619	($187,305.81)	18,956	$1,193,466.69	0.100402
October	$1,142,213.12	37,981	($153,438.14)	19,584	$1,046,339.98	0.100401
November	$1,184,486.65	36,704	($164,490.79)	18,841	$1,056,699.86	0.100401
December	$1,663,592.75	36,118	($390,564.94)	22,124	$1,309,145.81	0.103387
Total	$15,393,384.93	36,476	($3,621,230.64)	21,497	$11,772,154.29	0.105241

*Negative amounts in dollars represent customer savings vs the same usage at the default rate ,Customer Counts and default rates in the total row represent the average across all months in 2024.
*No Data for January 2024. Tracking for residential low-income customers started in February 2024. Totals for low-Income customers are for 11 months in 2024.

- For 2024 low-income customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$15.4 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- Customer billed at a lower rate then the default rate(PTC) saved ~$3.6 million during year.
- Overall PPL low- income residential customers were billed and additional ~$11.8 million vs. the same usage had every residential customers utilized PPL's default rate.

- On average ~36.4K customers were billed higher rates than the default rate each month vs. ~21.5K customers billed at lower rates than the default rate (PTC).
  - On average Residential low-income Customers billed at a higher rate were billed an additional $422 in 2024.

SCI Shopping Summary- 2024

	SCI					
	Customers paying higher rate than Default Rate (Dollars paid over PTC)	Higher Rate Customer Count	Customers paying lower rate than Default Rate (Dollars saved under PTC)	Lower Rate Customer Count	Total Payment Dollars Over/Under Default Rate	Default rate
January	$1,982,888.23	27,417	($6,680,355.97)	53,492	($4,670,050.74)	0.113902
February	$1,796,443.77	26,548	($5,899,975.93)	52,929	($4,076,984.16)	0.113878
March	$1,636,591.67	26,180	($5,649,434.01)	52,575	($3,986,662.33)	0.113871
April	$1,491,261.38	26,256	($5,312,647.19)	52,818	($3,795,129.81)	0.113866
May	$1,645,048.79	27,392	($4,724,987.25)	52,486	($3,052,546.46)	0.113860
June	$2,292,926.75	35,968	($3,453,182.48)	43,161	($1,124,287.73)	0.104850
July	$4,593,872.31	52,172	($1,694,633.66)	27,562	$2,951,410.65	0.092508
August	$4,447,625.91	51,194	($1,618,569.20)	27,524	$2,880,250.71	0.092415
September	$3,841,396.59	50,760	($1,583,778.83)	27,631	$2,308,377.76	0.092379
October	$3,500,055.86	50,679	($1,437,327.72)	27,004	$2,113,407.14	0.092381
November	$3,326,828.86	50,292	($1,382,958.23)	27,202	$1,994,162.63	0.092375
December	$3,369,037.18	45,117	($2,385,058.09)	34,364	$1,029,096.09	0.097013
Total	$33,923,977.28	39,165	($41,822,908.55)	39,896	($7,898,931.26)	0.102775

*Negative amounts in dollars represent customer savings vs the same usage at the default rate ,Customer Counts and default rates in the total row represent the average across all months in 2024.

- For 2024 SCI customers billed at a higher rate than the default rate(PTC: Price to compare) were billed an additional ~$34 million vs. the same usage had these customers utilized PPL's default rate(PTC).
- Customer billed at a lower rate then the default rate(PTC) saved ~$42 million during year.
- Overall residential customers saved ~$7.9 million vs. the same usage had every residential customers utilized PPL's default rate.
- On average ~39K customers were billed higher rates than the default rate each month vs. ~40K customers billed at lower rates than the default rate (PTC).
  - On average SCI billed at a higher rate were billed an additional $866 in 2024.

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164, et al.
v.	:	
PPL Electric Utilities Corporation	:	

SURREBUTTAL TESTIMONY OF BEN HAVUMAKI ON BEHALF OF THE COALITION FOR AFFORDABLE UTILITY SERVICES AND ENERGY EFFICIENCY IN PENNSYLVANIA ("CAUSE-PA")

February 9, 2026

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PREPARED SURREBUTTAL TESTIMONY OF BEN HAVUMAKI

I. Introduction

Q: Please state your name, occupation, and business address?

A: My name is Ben Havumaki. I am a Principal Associate at Synapse Energy Economics (Synapse), located at 485 Massachusetts Avenue #3, Cambridge, MA 02139.

Q: For whom are you testifying in this proceeding?

A: I am testifying on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA).

Q: Have you previously submitted testimony in this proceeding?

A: Yes. I submitted direct testimony in this proceeding, CAUSE-PA Statement 2.

Q: What is the purpose of your surrebuttal testimony?

A: My surrebuttal responds to the rebuttal testimony of PPL witness Joseph Lookup[1] on new large load customer issues. I first address Mr. Lookup's statements concerning cost socialization, cost shifting, and the reliability impacts of new large load customers – topics covered in my direct testimony – and later, I respond to modifications to the Company's proposed treatment of new large load customers set forth in Mr. Lookup's rebuttal testimony. The absence of comment on any particular aspect of Mr. Lookup's rebuttal testimony or that of any other party submitting rebuttal testimony should not be understood to signal agreement with it.

[1] PPL Electric St. 16-R.

II. Response to Mr. Lookup's Rebuttal on Socialization of Upgrade Costs for New Large Load Customers

Q: Which aspects of your direct testimony does Mr. Lookup respond to in his rebuttal?

A: PPL witness Joseph Lookup responds to several elements from my direct testimony. He addresses my recommendation that new large load customers pay for all transmission upgrades through contributions in aid of construction (CIAC).[2] He responds to concerns that I raised about affordability impacts of new large loads driving up wholesale generation and capacity costs.[3] Mr. Lookup also responds to potential reliability impacts of large loads,[4] my recommendation for a separate rate class for large load customers,[5] and my recommendation that large load customers contribute to universal service costs through the Universal Service Rider.[6]

Q: How does Mr. Lookup respond to the arguments made by you and other intervenors against socializing transmission upgrade costs from new large load customers?

A: Mr. Lookup reaffirms the Company's intention to socialize all upgrades to the bulk power system and any other upgrades that are determined by the Company to provide broader grid benefits.[7] Mr. Lookup suggests that I and other intervenors are "underestimating the potential for new large load customers to create a "win-win" for existing customers" in conferring both reliability and rate reduction benefits.[8] Mr. Lookup

[2] PPL Electric St. No. 16-R at 8-11, 15.
[3] Id. at 7.
[4] Id. at 19-20.
[5] Id. at 25.
[6] Id.
[7] Id. at 9.
[8] Id. at 3.

asserts that I and other intervenors are asking the Commission to exceed its authority and "dictate the terms of transmission ratemaking," when this regulatory authority properly resides with FERC.[9] He suggests that since the Company is already subject to oversight from FERC, intervenor concerns about the lack of oversight regarding socialization are unfounded.[10]

Q: Are you "underestimating" the benefits of new large load customers?

A: No. Mr. Lookup suggests that I do not understand the benefits that could result from these customers. This is incorrect. My concern is about the considerable uncertainty surrounding whether and when these potential benefits will actually materialize. The Company is asking its customers to participate in an experiment at scale, testing whether a doubling of total load will result in reliable service at meaningfully lower rates. The Company does not know what the upgrade costs to accommodate these large load customers will be, and the Company does not know what the reliability implications will be. My recommendations are about risk management, and they reflect core principles that are geared toward ensuring that new large load customers actually deliver benefits to the wider grid and to the existing customer base.

Q: Please describe the principles that you have considered in this case.

A: I have followed two simple principles. The first principle is that large load customers should be responsible both for covering their marginal costs and for contributing to embedded costs. The second principle is that other customers should be protected from undue financial and operational risks associated with new large load customers.

[9] Id. at 10.
[10] Id.

Q: Why is it important for new large load customers to cover their marginal costs and contribute to embedded costs?

A: Because this is the only way that they will exert downward pressure on rates. If new large load customers cover only their marginal costs (i.e., the costs of associated upgrades), then rates will not fall, all else equal. If new large load customers do not even cover their marginal costs, then all else equal, rates will rise.

Q: Could socializing upgrade costs contravene these principles?

A: Yes. If the Company is permitted to socialize the costs of transmission upgrades associated with new large load customers, then there will be no assurance that new large load customers will both cover their marginal costs and contribute to embedded costs of the existing transmission system from which they receive service. In other words, there will be a risk that new large load customers will actually cause rates to increase on all customers. While Mr. Lookup provides projections of rate reductions in his rebuttal testimony, these are merely projections and not assurances.[11]

Q: Would the Company's proposal ensure that new large load customers cover their marginal costs?

A: No. The Company's socialization and revenue-guarantee scheme cannot assure that new large load customers will cover their marginal costs because the revenue guarantee only covers the capital costs of socialized upgrades, not the Company's return on those upgrades.[12] In other words, the Company's proposed treatment would not even guard against rate *increases* caused by new large load customers.

[11] PPL Electric St. No. 16-R at 3.
[12] Id. at 14.

Q: How would you respond to the Company's assurances that new large load customers will cover their marginal costs?

A: The Company offers what it asserts are various assurances that new large load customers will not increase rates on other customers as a result of the socialized cost of transmission system upgrades. For example, Mr. Lookup states about concerns that these customers will not cover their marginal costs, "[w]hat is more likely is that once a new large load customer begins taking service it will continue to take service for decades. Given how the FERC Formula Rate is allocated, it is far more likely that the new large load customers will pay for the socialized upgrades several times over. In the event that the new large load customer terminates early, the minimum load guarantee will be used to lower rate base which will essentially have the effect of CIAC on rates."[13]

Mr. Lookup's statement, quoted above, warrants a couple of clarifications. First, the minimum load guarantee has no bearing on whether a customer covers its marginal costs even if it stays on the system past the minimum contract term. Second, if a customer terminates early and the minimum load guarantee and exit fee are utilized to reduce rate base, there is still no assurance that the exiting large load customer will have covered the costs imposed on the system to date through revenues already provided. Socialized upgrade costs associated with this customer might raise rates, even if only temporarily.

Q: What conclusions do you draw from the considerable uncertainty relating to rate and reliability impacts from new large load customers?

A: I conclude that the purported "win-win" could end up being simply a loss if service quality declines and rates do not meaningfully fall as PPL projects. PPL acts as if its

[13] PPL Electric St. No. 16-R at 14.

projections are certainties, but they are not. There is a lot of uncertainty in the future of data center development and my suggestions in direct are meant to protect ratepayers from the worst outcomes associated with these uncertainties. Even if rates do not increase over the long term, transitory rate increases combined with minimal long-term rate reductions would represent a poor outcome for customers who bear the financial risk of this experiment. PPL is essentially asking its low income customers to bear the risk of these investments that may or may not pan out. My proposals would require the data centers to bear that risk and is a more appropriate tradeoff.

Q: Are Mr. Lookup's concerns about PUC jurisdictional authority valid?

A: The jurisdictional issues surrounding transmission ratemaking are complex, and the substantive legal matters that Mr. Lookup has raised will be addressed by counsel for CAUSE-PA through briefing. While I am not a lawyer, I believe that Mr. Lookup is significantly oversimplifying things by asserting that the decision to socialize transmission costs is entirely between the Company and FERC. By extension, Mr. Lookup is suggesting that the Commission would be overstepping its authority if it were to implement the model large load tariff's ratemaking standards as requirements.[14]

Q: Does the Company have any discretion over which costs to socialize?

A: Of course it does, and the Company's own position confirms this fact. The Company states its intention to evaluate investments on a "case-by-case" basis to assess whether they will yield benefits to the wider grid and whether their costs should therefore be socialized.[15]

[14] PPL Electric St. 16-R at 16: 1-14.

[15] PPL response to CAUSE-PA IV-23, attached hereto at Appendix A-SR. See also PPL response to CAUSE-PA XV-4.a., attached hereto at Appendix A-SR ("PPL Electric makes the determination of whether transmission investments should be paid for by the customer or included in rate base. These

Q: Please restate your recommendation on cost socialization for transmission upgrades.

A: To ensure that new large load customers cover their marginal costs and contribute to embedded costs, and to provide reasonable protection against risk to other customers, I maintain my recommendation from direct testimony that the Company require CIAC for all system upgrades associated with large load customers.[16] I also maintain my recommendations from direct testimony addressing customer protections, should the Commission be inclined to permit any socialization of large load customer-driven upgrade costs. Specifically, if the Commission permits socialization, it should only do so if the interconnecting customer is not expected to receive greater than 50 percent of the benefits of new facility construction, and then only if the Commission establishes a clear, transparent, and objective methodology for how to measure and assess benefits that would actually occur and which are not based on speculation. These benefits should include improved affordability, enhanced reliability, and expanded capacity. The Commission should also require that the Company impose its proposed revenue guarantees and security requirements, including a revenue guarantee that would cover the Company's return on the rate-based investment.[17]

decisions are subject to FERC oversight and must comply with FERC regulations, decisions, and policies.").

[16] CAUSE-PA St. No. 2 at 12-16.

[17] CAUSE-PA St. No. 2 at 17-19.

III. Response to PPL's Updated Proposal for New Large Load Customers

Q: Please describe the updates to PPL's proposal regarding large load customers contained within Mr. Lookup's rebuttal testimony.

A: In rebuttal, Mr. Lookup proposes several modifications to the Company's original proposal. First, PPL states it is "not opposed" to creating a separate rate class for customers with peak demands in excess of 100 MW.[18] Second, PPL proposes extending the minimum contract term for large load ESAs to 10 years, with an 80% minimum load guarantee for the first five years and 50% for the second five years, plus an exit fee equal to the remaining minimum load guarantee obligation.[19] Third, PPL agrees to clarify that minimum load guarantee payments received in the event of customer default will be credited to transmission rate base, which would lower the rate base and reduce the Company's return.[20] Fourth, PPL proposes a voluntary interruptible service option that would reduce the minimum load guarantee to 60% for the first five years and 30% for the second five years.[21] Finally, PPL indicates that it would agree to create an LP-6 rate class, and that it would allocate $10 million of USR costs annually to the class.[22]

Q: What is your general reaction to these updates?

A: I find that these updates are generally customer protective and move PPL's proposal in the right direction. Specifically, I am supportive of the Company's proposal increasing the minimum contract term length and to create a new rate class for certain large load customers. However, I still believe that it is imperative that new large load

[18] PPL Electric St. No. 16-R at 5.
[19] Id. at 19.
[20] Id. at 13.
[21] Id. at 21.
[22] Id. at 25.

customers be required to cover the costs of all associated system upgrades through CIAC. Even with the longer proposed minimum contract term and exit fee provisions, there is no assurance that new large load customers will drive down transmission rates overall.

Q: Do you have any other specific responses to PPL's updates?

A: Yes. While I appreciate PPL's agreement on the creation of a new LP-6 class, I maintain my recommendation from direct testimony that the threshold for inclusion in this class should be 50 MW, consistent with the Commission's model tariff. Mr. Lookup suggests an alternative, higher threshold, providing the following explanation: "PPL Electric chose the 100 MW threshold because that is a customer that is large enough to have the impact on the generation and capacity markets that the other parties have raised concerns about. By segregating these customers in a separate rate class, the Company can apply terms and conditions to these customers to address their unique characteristics. It was also important to the Company to not capture any existing LP-5 customers, which the 100 MW threshold accomplishes."[23]

While I agree that a 100 MW customer is large enough to impact generation and capacity markets, a 50 MW customer would still be a major addition to PPL's system. I understand that PPL currently has just one customer with a peak load between 50 MW and 100 MW.[24] Establishing the minimum threshold for LP-6 based on this single customer's load is not sensible from a ratemaking perspective. Therefore, I recommend that all customers with peak loads at or above 50 MW be assigned to the new LP-6 rate

[23] PPL response to CAUSE-PA XV-2, attached hereto at Appendix A-SR.
[24] PPL response to CAUSE-PA IV-26, Attachment 1, attached hereto at Appendix A-SR.

class. This approach is reasonable, and as I explained in direct testimony, it is consistent with the Commission's proposed model large load tariff.[25]

VII. Summary of Recommendations

Q: Do you maintain all of your recommendations from direct testimony?

A: Yes. I have not altered any of the initial recommendations put forward in direct testimony.

Q: Does this conclude your surrebuttal testimony?

A: Yes.

[25] CAUSE-PA St. No. 2 at 21.

CAUSE-PA Statement 2-SR, Havumaki

Appendix A-SR

Cited Discovery Responses

Interrogatories of CAUSE-PA to PPL

PPL response to CAUSE-PA IV-23.

PPL response to CAUSE-PA IV-26, Attachment 1.

PPL response to CAUSE-PA XV-2.

PPL response to CAUSE-PA XV-4.a.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-23 Refer to PPL Elec. Utilities St. No. 14 (Olsen) at 9-10. What factors will the Company use to determine whether certain line extensions for LP-5 customers "…will provide reliability or other benefits to the Company's transmission system"?

PPL Electric Response

PPL Electric serves customers taking service at 69 kV and above at its LP-5 rate class. LP-5 customers are required to pay for the costs of the upgrades necessary to serve their load under the existing Rule 4(C)(4) of the Company's retail electric tariff. However, certain upgrades benefit other PPL Electric customers and/or the transmission grid. The costs of these upgrades may be excluded from the interconnecting customer's obligation and added to PPL Electric's transmission rate base.

At a minimum, the customer's direct connection cost is the sole responsibility of the connecting customer. More specifically, the transmission lines sourced from PPL Electric's substation/switchyard that terminate into the customer's substation is the customer's responsibility. All other upgrades, including PPL Electric substations/switchyards, will be evaluated on a case-by-case basis to determine if they provide benefits to other customers and/or the transmission grid. Examples of benefits to other customers that would cause an upgrade to be included in transmission rates includes, but is not limited to:

- Added system reliability;
- Increased capacity/lower congestion;
- Improved asset condition of existing facilities;
- Service to multiple transmission customers and/or retail feeders;
- Increased resiliency and operational flexibility; or

Expanded capacity for new generation flow and interconnections.

WITNESS: Charles R. Schram

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-26

For each of the customers identified in response to each of the subparts of CAUSE-PA 4-25, please identify the number of class LP-5 customers with a peak load of:

a) Less than 5 MW;
b) More than 5 MW but less than 10MW;
c) More than 10 MW but less than 20MW;
d) More than 20 MW but less than 50MW;
e) More than 50MW but less than 75MW;
f) More than 75 MW but less than 100MW;
g) More than 100MW.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA IV-26 Attachment 1.

CAUSE-PA IV-26

	Year	Month	LP5 Customers
CAUSE-PA IV-25. a)	2025	6	**162**
a) Less than 5 MW			80
b) More than 5 MW but less than 10MW			37
c) More than 10 MW but less than 20MW			27
d) More than 20 MW but less than 50MW			16
e) More than 50 MW but less than 75MW			1
f) More than 75 MW but less than 100MW			0
g) More than 100MW			1
CAUSE-PA IV-25. b)	2026	6	**162**
a) Less than 5 MW			75
b) More than 5 MW but less than 10MW			38
c) More than 10 MW but less than 20MW			27
d) More than 20 MW but less than 50MW			20
e) More than 50 MW but less than 75MW			1
f) More than 75 MW but less than 100MW			0
g) More than 100MW			1
CAUSE-PA IV-25. c)	2027	6	**171**
a) Less than 5 MW			75
b) More than 5 MW but less than 10MW			37
c) More than 10 MW but less than 20MW			30
d) More than 20 MW but less than 50MW			24
e) More than 50 MW but less than 75MW			1
f) More than 75 MW but less than 100MW			0
g) More than 100MW			4
CAUSE-PA IV-25. d)	2028	6	**172**
a) Less than 5 MW			76
b) More than 5 MW but less than 10MW			36
c) More than 10 MW but less than 20MW			27
d) More than 20 MW but less than 50MW			17
e) More than 50 MW but less than 75MW			2
f) More than 75 MW but less than 100MW			2
g) More than 100MW			12

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set XV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 28, 2026
Docket No. R-2025-3057164

CAUSE-PA XV-2

Refer to Lookup Rebuttal Testimony (PPL Electric Statement No. 16-R), p. 5 stating "PPL Electric is not opposed to creating a rate class for customers with peak demands in excess of 100 MW." Refer also to Lookup Rebuttal Testimony p. 29 stating "Create a new LP-6 rate class for customers with peak demands of 75 MW and above."

a. Please explain the basis for the threshold for customer assignment to the new LP-6 rate class.

PPL Electric Response

The reference to 75 MW in Mr. Lookup's rebuttal testimony was a typo that has been corrected in an errata filing.

PPL Electric chose the 100 MW threshold because that is a customer that is large enough to have the impact on the generation and capacity markets that the other parties have raised concerns about. By segregating these customers in a separate rate class, the Company can apply terms and conditions to these customers to address their unique characteristics. It was also important to the Company to not capture any existing LP-5 customers, which the 100 MW threshold accomplishes.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set XV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 28, 2026
Docket No. R-2025-3057164

CAUSE-PA XV-4

Refer to Lookup Rebuttal Testimony (PPL Electric Statement No. 16-R), p. 10 stating "No. PPL Electric is following FERC precedent in socializing network upgrades that benefit other customers. The other parties' recommendations are asking the PUC to exceed its jurisdictional authority and dictate the terms of transmission ratemaking."

a. Please clarify whether the Company believes that it has any discretion over whether to place new transmission investments into its FERC regulated transmission rate base.
b. If the Company believes that it possesses any discretion whatsoever over whether to place new transmission investments into the FERC regulated transmission rate base, then please explain the specific circumstances in which it is entitled to choose to directly recover the costs of a new transmission addition rather than placing it into transmission rate base.
c. Is it the Company's opinion that the standards for cost socialization proposed in the model large load tariff would amount to the PUC exceeding its jurisdictional authority and dictate the terms of transmission ratemaking?

PPL Electric Response

a. PPL Electric makes the determination of whether transmission investments should be paid for by the customer or included in rate base. These decisions are subject to FERC oversight and must comply with FERC regulations, decisions, and policies.

b. PPL Electric disagrees with the use of the term discretion. Rather, the Company has the ability to make determinations on what is included in transmission rate base subject to FERC oversight. PPL Electric makes these determinations in accordance with its internal policy that has been provided at OCA VIII-9 Attachment 1.

c. Yes. PPL Electric raised these concerns in its comments filed at Docket No. M-2025-3054271.

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164, et al.
v.	:	
PPL Electric Utilities Corporation	:	

DIRECT TESTIMONY OF BEN HAVUMAKI
ON BEHALF OF
THE COALITION FOR AFFORDABLE UTILITY SERVICES AND ENERGY EFFICIENCY IN PENNSYLVANIA ("CAUSE-PA")

December 22, 2025

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Appendix A: List of Proceedings in which Ben Havumaki appeared as a witness.
Appendix B: Resume, Ben Havumaki
Appendix C: Cited Discovery Responses
Appendix D: Exhibits

PREPARED DIRECT TESTIMONY OF BEN HAVUMAKI

I. INTRODUCTION AND BACKGROUND

Q: Please state your name, occupation, and business address?

A: My name is Ben Havumaki. I am a Principal Associate at Synapse Energy Economics (Synapse), located at 485 Massachusetts Avenue #3, Cambridge, MA 02139.

Q: For whom are you testifying in this proceeding?

A: I am testifying on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA).

Q: What is the purpose of your testimony?

A: CAUSE-PA intervened to ensure that the terms, conditions, and rates for electric service that are proposed by PPL Electric Utilities Corporation (PPL or the Company) are just, reasonable, and affordable for its low-income customers. My testimony focuses on PPL's proposed treatment of new large load customers. I address the Company's proposal to socialize transmission system upgrade costs associated with new large load customers. My testimony considers whether the Company has sufficiently justified socialization of these costs and assesses the risks associated with these new loads. I also respond to other specific elements of PPL's ratemaking proposal. I offer recommendations to maximize benefits to all customers while mitigating risks. In CAUSE-PA Statement No. 1, Patrick Cicero addresses an array of issues concerning the ability of PPL's low income customers to afford to maintain and connect service.

Q: Have you provided testimony before the Pennsylvania Public Utility Commission in any prior cases?

A: Yes. I served as a witness on behalf of POWER Interfaith in the People's Gas 2023 rate case. A full list of proceedings in which I have provided sworn testimony is attached hereto as Appendix A.

Q: What are your qualifications to provide testimony in this case?

A: For more than seven years, my work has focused on electric and gas utility regulatory issues, usually in the context of litigated proceedings. I provide technical analysis, consulting, and expert witness support in general rate cases, where I focus on rate design and cost allocation. I also have expertise in performance-based regulation and grid modernization, and I focus on helping clients navigate the many interactions between these emerging paradigms on the one hand, and enduring utility regulatory principles and priorities on the other.

I have testified before utility regulatory commissions in Georgia, Illinois, New York, Minnesota, Rhode Island, New Hampshire, New Brunswick, Pennsylvania, West Virginia, Nova Scotia, and New Brunswick. I have also drafted comments and contributed to formal reports in numerous other jurisdictions in the United States and Canada. I hold a Bachelor of Arts degree in History from McGill University and a Master of Arts degree in Applied Economics from the University of Massachusetts. My resume is attached as Appendix B.

Q: Have you prepared Exhibits or Appendices to accompany your testimony?

A: Yes. I have prepared four (4) appendices. Appendix A contains the list of proceedings in which I have appeared as a witness. Appendix B is my resume. Appendix

C attaches the interrogatory responses that I have cited to in my testimony. Appendix D contains various labeled exhibits that were prepared by me or under my supervision.

II. OVERVIEW OF PPL'S PROPOSAL FOR NEW LARGE LOADS

Q: How does PPL define large loads?

A: PPL does not provide a formal definition of large load customers, but the Company broadly appears to consider all customers taking service at above 69 kV to be large loads.[1] The Company also indicates that recent and anticipated large load customers (new large loads) have peak demands in excess of 100 MW, will likely necessitate upgrades to the bulk electric system, and have limited distribution system impacts other than metering.[2]

Q: What are PPL's expectations for large load growth in its service territory?

A: PPL expects a substantial increase in its system peak demand as a result of new large loads. The Company projects that it will interconnect approximately 1.9 GW of new large loads by October 1, 2026.[3] The total pipeline of large load projects exceeds the Company's current peak demand of 7.8 GW.[4] The Company proposes to assign these new customers to rate class LP-5, which serves industrial customers taking service at transmission voltage.[5]

[1] PPL Electric St. No. 16 at 17
[2] PPL Response to CAUSE-PA XI-1(a) and XI-3(a), attached hereto at Appendix C.
[3] PPL Response to CAUSE-PA IV-29(a), attached hereto at Appendix C.
[4] PPL Electric St. No. 16 at 15.
[5] Id. at 17.

Q: Do new large load customers differ from the legacy customers already taking service on LP-5?

A: Yes. New large load customers are categorically different because they have much higher peak demand requirements than legacy LP-5 customers.[6] The addition of these large loads to PPL's service territory is also uniquely disruptive to the grid, as these interconnecting customers will require significant upgrades to the transmission system to accommodate their loads.[7] For example, PPL projects the need to make approximately $450 million in data-center-related transmission capital investment through just December 31, 2027.[8] This represents an extraordinary level of investment driven by a small number of customers.

Q: How many new large load customers does PPL project to connect by the end of its Fully Projected Future Test Year (FPFTY)?

A. The Company projects to interconnect 11 new large load customers by the end of the FPFTY, ending June 30, 2027.[9] Based on data provided by PPL in discovery, however, it is clear that at the end of the FPFTY, the LP-5 rate class will still mainly consist of smaller users, as shown in the table below that provides a distribution of expected LP-5 customers by peak demand.

[6] PPL Response to CAUSE-PA XI-3(a), attached hereto at Appendix C.
[7] PPL Electric St. No. 16, at 16-17.
[8] PPL Response to CAUSE-PA IV-29(a), attached hereto at Appendix C.
[9] PPL Electric Exhibit CRS-1.

Table 1: Distribution of LP-5 customers by peak demand

Projected Load	Projected Number of Customers 06/30/27[10]	Projected Number of Customers 06/30/2028[11]
Less than 5 MW	75	76
More than 5 MW but less than 10MW	37	36
More than 10 MW but less than 20MW	30	27
More than 20 MW but less than 50MW	24	17
More than 50 MW but less than 75MW	1	2
More than 75 MW but less than 100MW	0	2
More than 100MW	4	12

Q: What ratemaking and contractual provisions does PPL propose for new large load customers?

A: The Company proposes to socialize the costs of certain transmission system upgrades and then to impose a revenue guarantee to ensure that new large load customers contribute through rate revenues an amount equal to any associated socialized upgrade costs.[12] The Company also includes an 80-percent minimum demand obligation, a five-year initial contract term, and associated security provisions to backstop the revenue guarantee.[13]

Q: Why does the Company propose to socialize certain upgrade costs associated with new large load customers?

A: The Company proposes to socialize the costs of upgrades to the networked bulk power system and certain other upgrades based on its assertion that these investments will enhance reliability and provide other benefits to the wider grid – and not only to the

[10] PPL Response to CAUSE-PA IV-26, Attachment 1, attached hereto at Appendix C.
[11] Id.
[12] PPL Electric St. No. 16 at 17.
[13] Id. at 16-17.

triggering large load customer.[14,15] I will address these putative benefits in more detail later.

Q: Does the Company's proposal to require a revenue guarantee mitigate the impact of cost socialization?

A: It may help to ensure that there are not stranded assets, but it does not address significant concerns about the cost impacts associated with socialization. Even with revenue guarantees and security provisions, placing large-load-driven upgrades into rate base differs materially from requiring these costs to be paid by customers in the form of contributions in aid of construction (CIAC). Costs that are socialized and put into rate base are allowed a return on investment by the utility through either its distribution return authorized by the Public Utility Commission or its transmission equity return through its federally authorized formula rates. On the other hand, dollars paid directly by interconnecting customers in the form of CIAC are excluded from rate base, thereby reducing the utility's investment on which it earns a return.

For its part, PPL may have an incentive to grow its rate base more than would be required if it were instead relying on CIAC, so that it can earn a return on this investment while it recovers the costs. Under PPL's proposal, which could result in significant cost socialization, the Company would earn a return on assets that would not have been constructed but for the large load customer, with cost recovery occurring through the

[14] PPL Response to OCA VIII-9 Attachment 1, attached hereto at Appendix C. Note that the Company does not define the universe of infrastructure qualifying for "case-by-case" evaluation for potential cost socialization.

[15] PPL Response to CAUSE-PA IV-23, attached hereto at Appendix C. PPL Response to CAUSE-PA VIII-10(a), attached hereto at Appendix C. In its response to CAUSE-PA IV-23, the Company suggests that it will evaluate all investments for grid benefits as a condition for socialization and make this determination on a case-by-case basis. This position appears to be inconsistent with the Company's "Policy on Cost Allocation for Large Customer Interconnections," provided in PPL Response to OCA VIII-9 Attachment 1 and reiterated in PPL Response to CAUSE-PA VIII-10(a), attached hereto at Appendix C.

general transmission revenue requirement rather than as a direct offset to utility plant paid for by the customer. That treatment constitutes cost socialization as a matter of regulatory structure, regardless of whether given customer revenues ultimately equal the socialized costs of upgrades triggered by that customer.

The Company cannot credibly claim that its revenue guarantee means that the rate-based investments have not been socialized, because it has made no showing that it plans to utilize these revenue dollars in a dedicated fashion to back these investments out of rate base. As long as any large load customer upgrade remains on the utility's books, it should be considered to have been socialized.

Q: How significant is the return on investment that the Company stands to earn from placing new transmission assets into rate base?

A: Very significant. The return earned by the Company on new assets could easily be equivalent to a large share of the original capital investment, or it could even exceed the value of this original investment. It appears that any revenue guarantee and security provisions implemented by the Company would *not* cover the cumulative return on investment for any socialized asset, only the amount of the asset initially placed in rate base. In other words, the revenue guarantee is only designed to include the initial costs to construct the upgrades. It does not include the Company's return through the FERC formula rate. Thus, the large load customer that has triggered an upgrade is not held responsible for paying revenues that equal the rate of return on socialized upgrade costs, which is paid by all PPL ratepayers.

Q: What claims does PPL make about the benefits of new large loads?

A: PPL claims that the transmission upgrades triggered by these customers will provide broad reliability, resiliency, congestion relief, and capacity benefits and will provide additional operational flexibility.[16] The Company further anticipates that large load customers will place downward pressure on transmission rates for all customers by reducing the Company's FERC Transmission Formula Rate.[17] For example, the Company estimates that for the first gigawatt of data-center demand connected to the system, residential customers could experience approximately $3 per month in bill savings.[18]

Q: Does PPL acknowledge any risks associated with new large loads?

A: Yes. Witness Lookup states that "the Company is mindful not to create stranded asset risk for other customers" regarding investments related to the large load customers that will be placed into the Company's rate base.[19] Witness Lookup also acknowledges "resource adequacy challenges" associated with this load growth.[20]

Q: Has the Commission acknowledged the risks associated with large load customers?

A: Yes. The Commission convened its Large Load Tariff Proceeding in response to a Motion from Chairman Stephen M. DeFrank citing concerns about significant new

[16] PPL Response to CAUSE-PA VIII-10(a), attached hereto at Appendix C. PPL Response to CAUSE-PA IV-23, attached hereto at Appendix C.
[17] For clarity, I refer to these projected rate reduction benefits as "rate reduction benefits" to distinguish them from the wider grid benefits, including reliability, that the Company cites to justify socialization of upgrade costs.
[18] PPL Response to CAUSE-PA IV-29(a), attached hereto at Appendix C.
19 PPL Electric St. No. 16 at 16.
20 Id.

demand from these loads and the need to protect customers from "undue burdens and costs."[21]

Q: Are the Company's expectations of the benefits of new large loads overly optimistic?

A: Yes. The Company does not demonstrate that wider grid benefits, including improvements to reliability and resiliency, will necessarily materialize. Further, there may be new system reliability and operational risks associated with these loads. While the Company also forecasts rate reduction benefits resulting from these new large loads, the rate forecasts are based on myriad assumptions about future transmission costs and allocators. There is no guarantee that they will materialize. It is worth noting that not all utilities in Pennsylvania are similarly optimistic about new large loads.[22]

Q: What are the system reliability and operational risks to which you refer?

A: While it is true that certain system upgrades associated with new large loads could yield wider reliability benefits, the performance characteristics of the new large loads may cut in the other direction by eroding power quality and challenging system reliability. For example, in one notable event in July 2024, almost 1.5 gigawatts of data center load in Northern Virginia went offline, nearly triggering regional grid destabilization.[23] In an "Incident Review" about this event, the North American Electric Reliability Corporation

[21] Motion of Chairman Stephen M. DeFrank. *En Banc* Hearing Concerning Interconnection and Tariffs for Large Load Customers. Public Meeting of March 27, 2025 Agenda No. 3054271-CMR.
[22] For example, in comments filed in conjunction with the Commission's En Banc hearing on large load interconnection and tariffs (Large Load Tariff Proceeding), Duquesne Light articulated doubts about whether the growth of large loads would in fact create downward pressure on rates. See: En Banc Hearing on Interconnection and Tariffs for Large Load Customers, Comments of Duquesne Light Company, Docket No. M-2025-3054271, at 6 (Comments of Duquesne Light dated June 6, 2025).
[23] McLaughlin, Tim. Big Tech's data center boom poses new risk to US grid operators. Reuters. March 19, 2025, available at: https://www.reuters.com/technology/big-techs-data-center-boom-poses-new-risk-us-grid-operators-2025-03-19/. (Accessed: December 12, 2025)

(NERC) noted that "While this disturbance did not cause significant operating issues with the grid at this location and at this time, as data center loads continue to grow rapidly, the risk could quickly increase."[24] Meanwhile, even when large loads remain online, they can erode power quality for all users.[25]

Q: Explain why PPL's expectation of rate reduction benefits may not materialize.

A: The Company states that "customers should see significant reductions in their transmission costs"[26] when large load customers interconnect, because the new load would increase PPL Electric's single coincident system peak, thus reducing PPL's FERC Transmission Formula Rate and, accordingly, the costs charged to PPL Electric in its role as a default service provider.[27] However, the Company itself acknowledges that customer savings "depend on several factors, including the timing of load ramp, the amount of investments required and added to rate base, and the peak load on the system."[28] The assumptions that PPL has made when calculating expected savings are unsubstantiated and should not lead the Company or the Commission to conclude that customers will see significant transmission cost reductions.

[24] North American Electric Reliability Corporation. Incident Review: Considering Simultaneous Voltage-Sensitive Load Reductions at 9, available at: https://www.nerc.com/globalassets/our-work/reports/event-reports/incident_review_large_load_loss.pdf. (Last visited Dec. 18, 2025)
[25] See: Quint, Ryan, et al. Practical Guidance and Considerations for Large Load Interconnections. May 2025 at 16-23, available at: https://gridlab.org/portfolio-item/practical-guidance-and-considerations-for-large-load-interconnections/ (Last visited Dec. 18, 2025)
[26] PPL Electric St. No. 16 at 19.
[27] PPL Response to CAUSE-PA IV-29b, attached hereto at Appendix C.
[28] PPL Response to CAUSE-PA IV-29a, attached hereto at Appendix C.

Q: What unsubstantiated assumptions are you referring to?

A: First, PPL assumes that 1 GW of data center demand necessitates adding $100M of network upgrades to rate base.[29] The Company has not presented data that supports this assumption about the potential network upgrade costs required for an additional GW of load. Several factors could impact this cost, such as the voltage of existing infrastructure and the proximity of the new load to generation or existing electrical assets. The Company's signed ESAs do not provide a sufficient sample size for determining the upgrade cost associated with incremental load additions.

Second, PPL assumes that 1 GW of new contracted load will increase its 1 CP FERC formula rate allocator by a commensurate 1 GW.[30] However, each of these new large load customers faces only a minimum load guarantee of 80% of contracted load - which incentivizes them to achieve and maintain 80% of their contracted demand but not necessarily all of it - and is also subject to the customer's ramp schedule. Further, individual customer peak may not occur at the same time as PPL's coincident system peak. Taken together, these factors suggest considerable uncertainty about the magnitude of the new large load contribution to PPL's coincident peak. Assumptions about PPL's coincident peak demand have a very meaningful impact on its FERC formula rate, the resulting class revenue requirements, and the ultimate bill impacts and projected savings.

[29] PPL Response to CAUSE-PA IV-29a and PPL Response to CAUSE-PA VIII-9 Attachment 1, tab "Talking Points & Notes", attached hereto at Appendix C.
[30] PPL Response to CAUSE-PA VIII-9 Attachment 1, tab "Summary", attached hereto at Appendix C.

III. PPL SHOULD NOT SOCIALIZE UPGRADE COSTS FOR NEW LARGE LOAD CUSTOMERS

Q: Please outline the Company's proposal to socialize certain costs.

A: As I noted earlier, the Company proposes to socialize the costs of upgrades to the networked bulk power system and certain other upgrades on grounds that these investments will provide benefits to the wider grid and not only to the triggering large load customer.[31,32] Meanwhile, the costs of direct connection facilities that solely serve the customer would continue to be paid by the customer (through CIAC), consistent with PPL's existing tariff practice.[33]

Q: Why don't you support the Company's proposal to socialize upgrade costs?

A: The Company has not substantiated the wider grid benefits, including enhanced reliability and resiliency, congestion relief, expanded capacity, and operational flexibility that serve as the justification for cost socialization of transmission upgrades. This issue is not academic: the Company has already begun signing energy service agreements (ESAs) with large load customers under this cost socialization framework. I therefore recommend that large load customers be required to pay through CIAC for all system upgrades that they trigger, provided that these upgrades would not otherwise have been required absent the new large load.

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[31] PPL Response to OCA VIII-9 Attachment 1, attached hereto at Appendix C. Note that the Company does not define the universe of infrastructure qualifying for "case-by-case" evaluation for potential cost socialization.

[32] PPL Response to CAUSE-PA IV-23, attached hereto at Appendix C. PPL Response to CAUSE-PA VIII-10(a), attached hereto at Appendix C. In its response to CAUSE-PA IV-23, the Company suggests that it will evaluate all investments for grid benefits as a condition for socialization and make this determination on a case-by-case basis. This position appears to be inconsistent with the Company's "Policy on Cost Allocation for Large Customer Interconnections," provided in PPL Response to OCA VIII-9 Attachment 1 and reiterated in PPL Response to CAUSE-PA VIII-10(a), attached hereto at Appendix C.

[33] PPL Response to OCA VIII-9 Attachment 1, attached hereto at Appendix C.

As I will discuss below, even if PPL had demonstrated that such wider grid benefits would result from its proposal, it would be imprudent to socialize upgrade costs based on these alleged benefits without considering whether the benefits are truly worth the costs for PPL's customers.

Q: Why do you conclude that the Company has not substantiated the wider grid benefits from large load customer upgrades?

A: The Company has provided little evidence of these benefits. The Company appears to take the position that upgrades to the networked bulk power system made in connection with LP-5 customer interconnections always provide reliability benefits, and so the Company does not appear to consider measurement or quantification of those benefits to be necessary.[34] Concerning other investments that will be evaluated on a case-by-case basis, the Company alludes to "transmission level power flow studies, topology review, and engineering judgement," and the study of contingencies by PPL's Transmission Planning team.[35] However, as far as I can tell, the Company has not produced any analysis quantifying reliability, resiliency, or other benefits associated with large load driven transmission facility upgrades. Nor has PPL shown that these proposed upgrades are prudent in light of other needed upgrades to PPL's systems which may impact customers' ability to access safe and reliable services.

When specifically asked by Environmental Intervenors through discovery about analysis that the Company has conducted related to enhanced grid reliability from system upgrades associated with new large loads, PPL cited to its "Policy on Cost Allocation for Large Customer Interconnection," which describes the socialization eligibility criteria and

[34] PPL Response to CAUSE-PA VIII-10(a), attached hereto at Appendix C.
[35] PPL Response to CAUSE-PA VIII-10(b), attached hereto at Appendix C.

general approach to evaluating benefits, but does not include project-specific analysis of benefits.[36] That is, PPL pointed to its internal policy as a means of justifying its policy. This circular reasoning is hardly sufficient to reach the conclusion that there will be quantifiable reliability, resiliency, or other benefits associated with large load driven transmission facility upgrades that PPL seeks to socialize.

Q: Please explain your concern about whether broader grid benefits would be worth the costs.

A: Even if benefits were to accrue to the broader grid from certain system upgrades, it is not clear that these benefits would justify the upgrade costs – a key consideration since these investments would not otherwise have been undertaken by the Company but for the large load customer. For many customers, a small amount of incremental reliability benefit may *not* justify the upward rate pressure associated with the socialization of upgrade costs.[37]

Q: Has the Company explained how it will determine whether to socialize costs in conjunction with its "case-by-case" assessment?

A: It is not clear how the Company will make decisions about whether to socialize upgrade costs for those "case-by-case" investments. It is unclear whether the mere existence of *some* reliability benefits associated with substation construction for a new large load customer would warrant cost socialization, for example, or whether the Company intends to apply a threshold or other quantitative standard. PPL's proposal for

[36] PPL Response to EI-PPL-III-1, attached hereto at Appendix C.

[37] Even if the aggregate impact of a new large load customer coming onto the grid is to exert downward pressure on rates, socialization of any associated upgrade costs will result in *upward* rate pressure. Thus, it is important to understand two separate effects: the impact of increased sales associated with a new large load customer (downward rate pressure) and the impact of socialization of associated upgrade costs (upward rate pressure).

a "case-by-case" assessment further obscures whether customers will see tangible benefits as a result of PPL's proposals.

Q: Is the Company's proposed approach to socializing certain upgrade costs for new large loads consistent with its historical practices?

A: No. In the past, LP-5 customers fully funded upgrade costs at the outset.[38] These legacy LP-5 customers were smaller than the new large load customers. PPL argues in response to discovery that upgrades taken on behalf of these smaller LP-5 customers did not result in grid benefits warranting socialization of their costs.[39] However, as discussed above, it is wholly unclear whether, and to what extent, the system upgrades triggered by the larger LP-5 customers would result in benefits which would justify the socialization of the associated costs.

Q: How will your proposal to require large load customers to pay upfront for the cost of any associated upgrades benefit other customers?

A: Requiring large load customers to fund all upgrades via CIAC will prevent any potential upward rate pressure associated with placing upgrades into rate base, helping to ensure that the net effect of new rate revenues from large load customers will be a reduction in the transmission rates that all customers pay.

It is also important to note that the Company has not demonstrated clearly how it will track revenues from large load customers against the costs of socialized upgrades.[40] Requiring large load customers to fund upgrades through CIAC removes any concerns about tracking these revenues against socialized costs.[41]

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[38] PPL Electric St. No. 16 at 17.
[39] PPL Response to CAUSE-PA XI-3(b), attached hereto at Appendix C.
[40] PPL Response to EI-PPL-III-7, attached hereto at Appendix C.
[41] PPL Response to EI-PPL-III-6, attached hereto at Appendix C.

Q: If large load customers pay for upfront costs, would they still pay the incremental costs of the transmission system through ongoing transmission rates?

A: Yes.

Q: Why is it reasonable for large load customers to pay for both the upgrades that they cause and their use of the existing system?

A: Large load customers are not served only by the portions of the grid where any triggered upgrades might occur. Rather, large load customers benefit from the *entire* grid and should therefore be held accountable for both the new costs that they impose on the system and their use of the wider, interconnected electrical system. This means paying embedded system costs through standard transmission rates in addition to CIAC for all incremental upgrade costs.

Q: Does the unique nature of large load customers warrant holding them responsible for both marginal and embedded system costs?

A: Yes. While smaller customers are not generally held individually responsible for any upgrades that they might trigger, such upgrades tend to be more incidental. For new large load customers such as data centers, their peak demands are so high that the grid must be reshaped for their benefit, and they must be held responsible for the costs that they cause.

IV. IF THE COMMISSION IS INCLINED TO PERMIT COST SOCIALIZATION, IT SHOULD INCLUDE KEY PROTECTIONS

Q: What is your recommendation if the Commission is inclined to permit some socialization of upgrade costs?

A: If the Commission is inclined to allow socialization, then I recommend that it maintain the standard that it put forward in its model tariff – permitting socialization only if the interconnecting customer is not expected to receive greater than 50 percent of the benefits of new facility construction.[42] The Commission's 50-percent standard would place the burden on the large load customer to substantiate benefits prior to utility cost socialization. To this end, prior to permitting any socialization of costs, the Commission should direct the Company to establish a clear methodology for evaluating benefits and determining whether socialization of costs is warranted. This methodology should clearly be spelled out in PPL's tariff through a compliance filing submitted in this docket, subject to Commission approval after a comment period by parties to this proceeding and considering the guidance that is developed in its model tariff proceeding.

Furthermore, even if an upgrade were to meet the 50-percent standard and be socialized, the Company should still impose its proposed revenue guarantees and security requirements, also including a revenue guarantee for the Company's return on the rate-based investment.

[42] Interconnection and Tariffs for Large Load Customers, Tentative Order, in Model Large Load Tariff Docket No. M-2025-3054271 at 16 (Tentative Order entered Nov. 6, 2025).

Q: Why is it necessary for the Company to establish a clear methodology for evaluating benefits?

A: The Company identifies a range of possible benefits associated with upgrades, including reliability and resiliency and enhanced capacity. As I already noted, however, the Company has provided no specific evidence substantiating the existence of these benefits. There may be many approaches to measurement and quantification of upgrade benefits; a clear methodology is required to address the approach to measurement and to clarify how different types of benefits, potentially expressed in different units, are to be assessed as part of a comprehensive accounting of benefits. Absent a standardized valuation protocol, implementation of the 50-percent threshold could be administratively and analytically challenging.

Q: What types of benefits and impacts should the Company's methodology address?

A: At a minimum, the methodology should address quantification of reliability, resiliency, capacity, congestion relief, and operational flexibility benefits, consistent with the Company's statements about the potential benefits of upgrades. The Company's methodology should also address the distribution of benefits across customer classes or subgroups of customers, and it should address affordability. Specifically, the methodology should describe how investments will be evaluated for prudence in light of the impacts to customers' monthly bill affordability; this evaluation of affordability should include a distributional affordability analysis and a determination of whether upgrades will alleviate other planned expenditures.

Q: How will the Commission and other stakeholders monitor any cost socialization and recovery?

A: The Commission should require that the Company provide an annual filing detailing any cost socialization, with supporting analyses showing the calculation of benefits, justifying the socialization, and tracking cost recovery from each large load customer still repaying socialized upgrade costs. The Commission should require that these filings and all costs be justified by PPL in its next rate case and any costs that have been improperly allocated should be refunded to customers. Later in my testimony, I recommend that PPL be required to establish a new large load rate class in its next filed rate case with a full cost of service study to justify and allocate costs to this class of customers. In its cost of service study, PPL should be required to clearly demonstrate which categories of costs it allocates directly to interconnecting large load customers and which categories of costs are appropriate for socialization. In addition, PPL should be required to file schedules that show the actual allocation of costs for those large load customers who have interconnected since the effective date of rates in this proceeding showing the allocation of costs and justification for those allocations.

V. PPL'S PROPOSED RATE CLASS TREATMENT FOR NEW LARGE LOADS

Q: Why does PPL assign new large load customers to rate class LP-5?

A: The Company explains that it defines customer classes by service voltage. Since new large load customers will take service at transmission voltage, the Company's position is that they belong in rate class LP-5.[43] According to the Company, assigning

[43] PPL Response to CAUSE-PA XI-1(a), attached hereto at Appendix C.

these large load customers to LP-5 meets the criteria that similarly situated customers should be treated the same, while also avoiding the burden of creating a new class.[44]

Q: Do you agree that large load customers are "similarly situated" to the non-large load customer in rate class LP-5?

A: No, and I would point to the Company's statements to confirm this. In response to a data request, Witness Lookup states:

> Previously, LP-5 customers had lower peak demand requirements, typically less than 100 MW. This resulted in LP-5 customers taking service at 69 kV or 138 kV. The facilities needed to serve these customers only benefited the new customer which is why the customer paid for the system upgrades with CIAC. The newer large load customers have peak demand requirements well in excess of 100 MW. This often requires upgrades to the 230 kV and 500 kV bulk electric system. Upgrades to the bulk electric system create broader reliability benefits to all customers.[45]

It is clear from the Company's statement that the new LP-5 customers exhibit different load characteristics and impose different costs on the system. The fact that these new customers happen to fit within the Company's current LP-5 definition does not mean that the Company could not or should not create a separate class for higher-usage customers.

Q: What are the benefits of a dedicated rate class for large load customers?

A: Assigning large load customers to a dedicated class would permit the Company to separately assign costs to these customers. As I will discuss in the next section, I recommend that the Company directly assign a larger share of Universal Service Rider costs to these customers, in part because large load customers are driving increases in the wholesale market generation capacity prices that affect all of PPL's ratepayers.[46]

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[44] PPL Response to CAUSE-PA XI-1(C), attached hereto at Appendix C.
[45] PPL Response to CAUSE-PA XI-3(a), attached hereto at Appendix C.
[46] See CAUSE-PA Statement No. 1 at 90-94.

Creating a separate rate class for large load customers would also give the Company the option to directly assign transmission costs to the large load class as a whole. While the Company suggests that its FERC formula rate applies to all customers "uniformly," this obscures an important nuance about the extent of the Company's discretion over retail cost recovery for shared transmission facilities.

Q: Have other jurisdictions created separate classes for new large loads?

A: Yes, there are relevant examples within PJM. The Virginia State Corporation Commission recently ordered the creation of a new customer class for Dominion customers with peak demands of 25 MW or greater, effective January 1, 2027.[47] Meanwhile, Maryland has also recently enacted legislation, entitled the "Next Generation Energy Act," that directs the Maryland Public Service Commission to create a new rate class for data centers.[48]

Q: How do you recommend that the Company establish the new large load class?

A: I recommend that the Company establish a new class in its next rate case, with eligibility criteria for this class based upon customer peak load. The Company should assign all customers with peak loads at or above 50 MW to this class, consistent with the Commission's model large load tariff.[49]

[47] Final Order in Application of Virginia Electric and Power Company for a 2025 biennial review of the rates, terms and conditions for the provision of generation, distribution, and transmission services pursuant to § 56-585.1 A of the Code of Virginia,Case No. PUR-2025-00058, at 10 (Nov. 25, 2025)
[48] See MD HB1035, available at: https://legiscan.com/MD/bill/HB1035/2025 (Last visited Dec. 19, 2025).
[49] Tentative Order in Model Large Load Tariff Docket at 6.

VI. UNIVERSAL SERVICE RIDER COST ALLOCATION

Q: What is the purpose of this section of your testimony?

A: I analyze approaches for assigning the costs of PPL's Universal Service and Energy Conservation programs across PPL's various customer classes. These programs help low-income households remain connected to service. As CAUSE-PA witness Patrick M. Cicero describes,[50] PPL's universal service rider (USR) currently collects costs only from residential customers. Witness Cicero challenges PPL's rationale and decision to assess these broad public purpose costs only to ratepayers taking service under Rate RS or at residential rates and instead recommends assigning the costs to all customers.[51] The Commission, too, has previously endorsed holding non-residential classes responsible for universal service obligations.[52]

Q: How does Witness Cicero recommend assigning universal service costs among customer classes?

A: Witness Cicero recommends modifying the allocation approach originally put forward by PPL and recommends that these costs be assigned to all rate classes.[53] When asked in discovery what the per KWh cost would be at current USR costs to apply the USR Rider to all rate classes, PPL provided information that allowed for the assignment of costs to the customer classes based on their respective distribution revenue

[50] CAUSE-PA St. No. 1 at 83-88.
[51] Id.
[52] 2019 Amendments to Policy Statement on Customer Assistance Program, 52 Pa. Code §§ 69.261—69.267, Resolution: Amend Section 69.265(1)—Program funding; see also Section 69.266(b)—Cost recovery. "Utilities and stakeholders are advised to be prepared to address CAP cost recovery in utility-specific rate cases consistent with the understanding that the Commission will no longer routinely exempt non-residential classes from universal service obligations."
[53] CAUSE-PA St. No. 1 at 89.

requirements per the Company's cost of service study (COSS) filed in the current case.[54] That allocation approach assigns a very small portion of costs to large primary C&I and large transmission C&I customers because they take service at higher distribution or transmission voltages, which means that the Company's COSS assigns them a fraction of the distribution revenue requirement. Assigning universal service costs based only on distribution revenues fails to account for the fact that universal service costs are not incurred just to help low-income customers pay for distribution service but also serve to provide assistance with the total bill, which includes transmission and generation services.

As a result, Witness Cicero recommends modifying the Company's allocation by first directly assigning $10 million of universal service expenses to the LP-5 rate class, before then using the distribution-revenue-based allocation.[55] I support this approach and have prepared an exhibit showing what that allocation would look like at proposed rates. This is attached to my testimony as Appendix D, Havumaki Exhibit D-1. Consistent with the recommendation of Mr. Cicero, my allocation backs out the $1.4 million in wage and labor costs that PPL had originally included. Per Mr. Cicero, it is CAUSE-PA's position that those costs should continue to be included in base rates.[56]

Q: Could PPL instead assign universal service costs based on energy usage?

A: Yes, it would be reasonable to assign universal service costs among PPL's customer classes based on energy usage, particularly given that assignment based on distribution revenue does not account for the full scope of universal service costs and

[54] PPL Response to CAUSE-PA VII-1, attached hereto at Appendix C.
[55] CAUSE-PA St. No. 1 at 94-95.
[56] Id. at 95-96.

cost causation. A volumetric charge is appropriate because electricity consumption is a reasonable proxy for a customer's contribution to system energy demand and peak-driven costs. Large energy users, including data centers, materially influence wholesale energy prices, capacity procurement costs, and transmission investments as outlined more fully by Mr. Cicero. A volumetric charge ensures that customers contributing most to those system cost drivers contribute proportionally to mitigating their impacts. However, an energy allocator would assign far more universal service costs to large users compared to Witness Cicero's recommended assignment. Table 2, below, compares USR charges when allocating universal service costs based on energy consumption[57] versus using Witness Cicero's modification to the Company's distribution revenue-based assignment.[58]

Table 2: Universal Service Rider ($/kWh) under different allocation approaches

	RES	SCI	LP-4	LP-5
Energy-based kWh Allocation	$0.0036	$0.0036	$0.0035	$0.0033
Cicero Distribution Revenue Allocation	$0.0071	$0.0032	$0.0010	$0.0009

Mr. Cicero's approach reasonably assigns costs across all customer classes without shifting more costs than may be warranted onto non-residential customers, particularly those large load customers taking service at LP-5 rate class.

VII. SUMMARY OF RECOMMENDATIONS

Q: Please summarize your recommendations set forth throughout your direct testimony.

A: As described in detail above, I recommend as follows:

[57] See Appendix D, Havumaki Exhibit D-2.
[58] Appendix D, Havumaki Exhibit D-1.

- Large load customers should be required to pay for all system upgrades that they trigger through CIAC.

- However, if the Commission is inclined to permit socialization of certain upgrade costs associated with large load customers, then it should establish the following requirements:

    - Socialization of upgrade costs should only be permitted if the interconnecting customer is expected to receive less than 50 percent of the benefits of new facility construction, consistent with the standard that the Commission put forward in its model tariff.

    - The revenue guarantee and security provisions should apply to any socialized costs and should cover both the value of any rate-based investment and the cumulative return on investment that the Company will collect over the investment's life.

    - The Company should develop a clear methodology for evaluating benefits and determining whether socialization of costs is warranted, to be submitted to the Commission for review as a compliance filing. This standard should be applied alongside the Company's proposed revenue guarantees and security requirements.

    - PPL should provide an annual filing detailing any cost socialization, with supporting analyses showing the calculation of benefits, justifying the socialization, and tracking cost recovery from each large load customer still repaying socialized upgrade costs.

- PPL should define a new large load class, and the eligibility criteria for this class should be based upon customer peak demand. Consistent with the Commission's model large load tariff, customers with peak demands of at least 50 MW should be assigned to this new class.

- PPL should directly assign a larger share of Universal Service Rider costs to large load customers

Q: Does this conclude your direct testimony?

A: Yes.

CAUSE-PA Statement 2, Havumaki

Appendix A

List of Proceedings – Ben Havumaki

Testimony

Nova Scotia Energy and Review Board (NSEB M12179): Expert Evidence of Ben Havumaki on behalf of Counsel to Nova Scotia Energy Board. May 29, 2025.

Public Utilities Commission of New Hampshire (Docket No. DE 24-070): Direct Testimony of Ben Havumaki. On behalf of the Office of the Consumer Advocate. January 23, 2025.

New York Public Service Commission (Cases 24-E-0322 and 24-G-0323): Direct Testimony of UIU Rate Panel. September 26, 2024.

Pennsylvania Public Utility Commission (Docket No. R-2023-3037933): Direct Testimony of Ben Havumaki on behalf of Power Interfaith. May 31, 2023.

Nova Scotia Utility and Review Board (NSEB M11199): Expert Evidence of Ben Havumaki on behalf of Counsel to Nova Scotia Energy Board. August 28, 2023.

New Brunswick Energy and Utilities Board (Matter 529): Expert Evidence of Synapse Energy Economics, Inc. On behalf of the New Brunswick Energy and Utilities Board. April 25, 2023.

Minnesota Public Utilities Commission (Docket No. E-002/GR-21-630): Direct and Surrebuttal Testimony of Ben Havumaki regarding Xcel Energy's application to increase rates. On behalf of the Division of Energy Resources of the Minnesota Department of Commerce. December 6, 2022, and October 3, 2022.

Public Utilities Commission of New Hampshire (Docket No. DE 20-161): Direct Testimony of Tim Woolf and Ben Havumaki regarding Eversource's 2020 least-cost integrated resource plan. On behalf of the Office of the Consumer Advocate. August 19, 2022.

Public Service Commission of West Virginia (Case No. 21-0857-E-CN): Direct Testimony of Ben Havumaki regarding the petition of Monongahela Power Company and the Potomac Edison Company for the issuance of a certificate of public convenience and necessity for environmental compliance and modernization, upgrade, and improvement program and related surcharge for coal-fired boilers at electric power plants. On behalf of Appalachian Mountain Associates. July 20, 2022.

Illinois Commerce Commission (Docket No. 22-0067): Direct and Rebuttal Testimony of Melissa Whited and Ben Havumaki regarding the performance incentive mechanisms and tracking metrics proposed by Commonwealth Edison Company and Ameren Illinois Company. On behalf of the State of Illinois. April 6, 2022.

Public Utilities Commission of New Hampshire (Docket DG 21-104): Direct Testimony of Ben Havumaki and Courtney Lane Regarding Northern Utilities' Proposed Rate Increase for the

Residential Class and Multi-Year Rate Plan. On behalf of New Hampshire Office of the Consumer Advocate. April 1, 2022.

Illinois Commerce Commission (Docket No. 22-0063): Direct Testimony of Melissa Whited and Ben Havumaki regarding performance incentive mechanisms and tracking metrics proposed by Ameren Illinois Company. On behalf of the State of Illinois. March 30, 2022 and May 25, 2022.

Public Utilities Commission of New Hampshire (Docket DG 21-104): Direct Testimony of Courtney Lane and Ben Havumaki regarding Northern Utilities Inc.'s proposed multi-year rate plan, which includes a proposed residential customer charge, the company's reliance on the minimum-system method for classifying distribution mains costs and its implication for rate design and class cost allocation. On behalf of the Office of the Consumer Advocate. April 1, 2022.

Public Utilities Commission of New Hampshire (Docket No. DE 21-030): Direct testimony of Melissa Whited and Ben Havumaki regarding Until Energy Systems' multi-year rate plan, grid modernization proposal, overall rate increases for the residential class, allocation of costs among rate classes, increase to the residential customer charge, and revenue decoupling mechanism. November 23, 2021.

Rhode Island Division of Public Utilities & Carriers (Docket No. 5189): Direct Testimony of Tim Woolf and Ben Havumaki. November 17, 2021.

Hawaii Public Utilities Commission (Docket No. 2018-0088): Panel testimony by Ben Havumaki regarding performance incentive mechanisms. On behalf of the Division of Consumer Advocacy, Department of Commerce and Consumer Affairs. September 21, 2020.

Georgia Public Service Commission (Docket No. 42516): Direct Testimony of Melissa Whited and Ben Havumaki. On behalf of Sierra Club. October 17, 2019.

CAUSE-PA Statement 2, Havumaki

Appendix B

Resume – Ben Havumaki

Ben Havumaki, Principal Associate

Synapse Energy Economics I 485 Massachusetts Avenue, Suite 3 I Cambridge, MA 02139 I 617-453-7055
bhavumaki@synapse-energy.com

PROFESSIONAL EXPERIENCE

Synapse Energy Economics, Inc., Cambridge, MA. *Principal Associate,* April 2024 – Present; *Senior Associate,* June 2021 – April 2024; *Associate,* July 2018 – June 2021.

- Provides research, analysis, and consulting services, frequently in the context of regulated proceedings, with expertise in the following topic areas:
    - Rate design and performance-based regulation: Evaluates utility proposals and formulates new recommendations based on best practices and informed by innovative emerging models. Evaluates rate designs for consistency with policy goals using quantitative modeling and jurisdictional data. Provides expert testimony and other formal input in the context of regulated proceedings.
    - Benefit-cost analysis: Evaluates utility BCAs with reference to best practices, including emerging standards for grid modernization and distributed energy resources. Engaged in the development of new BCA practices in the arenas of grid modernization and resilience.
    - Macroeconomic analysis: Uses the IMPLAN model in conjunction with primary research and analysis and core economic principles to evaluate the GDP, job, and income implications of major grid changes.
- Contributing author to reports covering a range of topics including plant decommissioning, transportation electrification, and distributed energy resources (DER) growth.

University of Massachusetts Boston, MA. *Graduate Teaching and Research Assistant,* 2017 – 2018

- Led ecosystem-valuation workshops for EPA-funded initiative to shape resilience policymaking in the Great Bay region of New Hampshire.
- Served as a teaching assistant in graduate econometrics course and undergraduate macroeconomics and urban economics courses.

Notre Dame Education Center and Jewish Vocational Service Boston, MA. *Math Instructor*, 2012 – 2017

- Taught foundational math to adult learners and standard high school math curriculum to students in non-traditional school program.

The City of New York New York, NY. *Senior Investigator*, 2007 – 2010

- Investigated complaints against officers of the New York City Police Department and issued disciplinary recommendations in formal reports to the agency board.

EDUCATION

University of Massachusetts, **Boston,** Boston, MA
Master of Arts in Applied Economics, 2018
Recipient of the Arthur MacEwan Award for Excellence in Political Economy

McGill University, Montreal, Quebec
Bachelor of Arts in History, 2007

PUBLICATIONS

Goldenberg, C., B. Havumaki, C. Lane, M. Whited, G. Wilson. *Fixing Multiyear Rate Plans: Building a firm foundation for cost control.* 2025. Rocky Mountain Institute and Synapse Energy Economics.

Havumaki, B., A. Fuzaylov, M. Whited. *Optimizing Incentives for Effective PIMs: Coordinating PIMs with Authorized ROE for Efficient and Effective Regulation*. 2025. Synapse Energy Economics for Clean Virginia.

Takahashi, K., A. Glaser Schoff, S. Sharaf, B. Havumaki. *Evidence Regarding Nova Scotia Power's 2025 Load Forecast: Evidence RE: M12349.* 2025. Synapse Energy Economics for the Nova Scotia Utility and Review Board.

Glaser Schoff, A., B. Havumaki, E. Borden, T. Nguyen. 2024. *Community Solar Garden Study, 2024.* Synapse Energy Economics with Great Plains Institute and the National Association of State Energy Offices for the Minnesota Commerce Department.

Havumaki, B., K. Takahashi, A. Glaser Schoff. 2024. *Evidence Regarding Nova Scotia Power's 2024 Load Forecast*. Prepared for the Nova Scotia Utility and Review Board.

Borden, E., B. Havumaki, A. Lawton, M. Whited. 2023. *Establishing Income Based Fixed Charges in California: A review of economic theory, policy tradeoffs, and practical considerations for fixed charge reform.* Synapse Energy Economics for The Utility Reform Network and Natural Resources Defense Council.

Knight, P., J. Frost, T. Fitch, E. Sinclair, J. Tabernero, O. Griot, B. Havumaki, J. Smith, L. Metz, S. Chavin. 2023. *TVA's Clean Energy Future: Charting a course to decarbonization in the Tennessee Valley.* Synapse Energy Economics for GridLab and Center for Biological Diversity.

Bhandari, D., A. Napoleon, B. Havumaki. 2022. *Reply Comments on the Grid Modernization Proposals in Xcel's 2021 IDP: Analysis of the proposals for Distributed Intelligence and the Resilient Minneapolis Program and recommendations on certification.* Synapse Energy Economics for Minnesota Department of Commerce.

D. Bhandari, A. Napoleon, B. Havumaki. 2022. *Comments on the Grid Modernization Proposals in Xcel's 2021 IDP: Analysis of the proposals for Distributed Intelligence and the Resilient Minneapolis Program and Recommendations on Certification.* Synapse Energy Economics for Minnesota Department of Commerce.

Havumaki, B., C. Lane, D. Bhandari. 2022. *Comments on AGIS Related Scoping & Procedures: In Response to the Notice of Comment in Docket No. E-002/M-21-814*. Synapse Energy Economics for Minnesota Department of Commerce.

Havumaki, B., T. Woolf, C. Lane, E. Sinclair, C. Roberto, P. Alvarez. 2022. *Review and Assessment of Grid Modernization Plans: Guidance for Regulators, Utilities, and Other Stakeholders*. Synapse Energy Economics for Minnesota Department of Commerce.

Knight, P., B. Havumaki, A. Takasugi, J. Frost. 2022. *Transforming Transportation in Michigan: A Roadmap to the State's 2050 Climate Target*. Synapse Energy Economics for Sierra Club.

Takahashi, K., T. Woolf, B. Havumaki, D. White, D. Goldberg, S. Kwok, A. Takasugi. 2021. *Missed Opportunities: The Impacts of Recent Policies on Energy Efficiency Programs in Midwestern States.* Synapse Energy Economics for the Midwest Energy Efficiency Alliance.

Kallay, J., A. Napoleon, J. Hall, B. Havumaki, A. Hopkins, M. Whited, T. Woolf, J. Stevenson, R. Broderick, R. Jeffers, B. Garcia. 2021. *Regulatory Mechanisms to Enable Investments in Electric Utility Resilience.* Synapse Energy Economics for Sandia National Laboratories.

Kallay, J., S. Letendre, T. Woolf, B. Havumaki, S. Kwok, A. Hopkins, R. Broderick, R. Jeffers, K. Jones, M. DeMenno. 2021. *Application of a Standard Approach to Benefit-Cost Analysis for Electric Grid Resilience Investments*. Synapse Energy Economics for Sandia National Laboratories.

Kallay, J., A. Napoleon, B. Havumaki, J. Hall, C. Odom, A. Hopkins, M. Whited, T. Woolf, M. Chang, R. Broderick, R. Jeffers, B. Garcia. 2021. *Performance Metrics to Evaluate Utility Resilience Investments.* Synapse Energy Economics for Sandia National Laboratories.

Woolf, T., D Bhandari, C. Lane, J. Frost, B. Havumaki, S. Letendre, C. Odom. 2021. *Benefit-Cost Analysis of the Rhode Island Community Remote Net Metering Program.* Synapse Energy Economics for the Rhode Island Division of Public Utilities and Carriers.

Woolf, T., B. Havumaki, S. Letendre, C. Odom, J. Hall. 2021. *Macroeconomic Impacts of the Rhode Island Community Remote Net Metering Program.* Synapse Energy Economics for the Rhode Island Division of Public Utilities and Carriers.

Kallay, J., A. Hopkins, A. Napoleon, B. Havumaki, J. Hall, M. Whited, M. Chang., R. Broderick, R. Jeffers, K. Jones, M. DeMenno. 2021. *The Resilience Planning Landscape for Communities and Electric Utilities.* Synapse Energy Economics for Sandia National Laboratories.

Woolf, T., L. Schwartz, B. Havumaki, D. Bhandari, M. Whited. 2021. *Benefit-Cost Analysis for Utility-Facing Grid Modernization Investments: Trends, Challenges, and Considerations.* Prepared by Lawrence Berkeley National Laboratory and Synapse Energy Economics for the Grid Modernization Laboratory Consortium of the U.S. Department of Energy.

Letendre, S., E. Camp, J. Hall, B. Havumaki, A. Hopkins, C. Odom, S. Hackel, M. Koolbeck, M. Lord, L. Shaver, X. Zhou. 2020. *Energy Storage in Iowa: Market Analysis and Potential Economic*

Impact. Prepared by Synapse Energy Economics and Slipstream for Iowa Economic Development Authority.

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Whited, M., J. Frost, B. Havumaki. 2020. *Best Practices for Commercial and Industrial EV Rates*. A guide prepared by Synapse Energy Economics for Natural Resources Defense Council.

Knight, P., E. Camp, D. Bhandari, J. Hall, M. Whited, B. Havumaki, A. Allison, N. Peluso, T. Woolf. 2019. *Making Electric Vehicles Work for Utility Customers: A Policy Handbook for Consumer Advocates.* Synapse Energy Economics for the Energy Foundation.

Camp, E., A. Hopkins, D. Bhandari, N. Garner, A. Allison, N. Peluso, B. Havumaki, D. Glick. 2019. *The Future of Energy Storage in Colorado: Opportunities, Barriers, Analysis, and Policy Recommendations.* Synapse Energy Office for the Colorado Energy Office.

Napoleon, A., B. Havumaki, D. Bhandari, T. Woolf. 2019. *Review of New Brunswick Power's Application for Approval of an Advanced Metering Infrastructure Capital Project: In the Matter of the New Brunswick Power Corporation and Section 107 of the Electricity Act; Matter No. 452.* Synapse Energy Economics for the New Brunswick Energy and Utilities Board Staff.

Whited, M., B. Havumaki. 2019. *GD2019 04 M: DC DOEE Comments Responding to Notice of Inquiry.* Synapse Energy Economics for the District of Columbia Department of Energy and Environment.

Timmons, D., A.Z. Dhunny, K. Elahee, B. Havumaki, M. Howells, A. Khoodaruth, A.K. Lema-Driscoll, M.R. Lollchund, Y.K. Ramgolam, S.D.D.V. Rughooputh, D. Surroop. 2019. *Cost Minimization for Fully Renewable Electricity Systems: A Mauritius Case Study.* Energy Policy. 133, 110895.

Napoleon, A., T. Woolf, K. Takahashi, J. Kallay, B. Havumaki. 2019. *Comments in the New York Public Service Commission Case 18-M-0084: In the Matter of a Comprehensive Energy Efficiency Initiative.* Comments related to NY Utilities report regarding energy efficiency budgets and targets, collaboration, heat pump technology, and low- and moderate-income customers and requests for approval. Synapse Energy Economics on behalf of Natural Resources Defense Council.

Havumaki, B., E. Camp, B. Fagan, D. Bhandari. 2019. *Planning for the Future at the CTGS Site: Report on the Decommissioning Proposal of Maritime Electric*. Synapse Energy Economics for Carr, Stevenson, and MacKay.

Havumaki, B., J. Kallay, K. Takahashi, T. Woolf. 2019. *All-Electric Solid Oxide Fuel Cells as an Energy Efficiency Measure.* Synapse Energy Economics for Bloom Energy.

Takahashi, K., B. Havumaki, J. Kallay, T. Woolf. 2019. *Bloom Fuel Cells: A Cost-Effectiveness Brief.* Synapse Energy Economics for Bloom Energy.

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Whited, M., J. Kallay, D. Bhandari, B. Havumaki. 2018. *Driving Transportation Electrification Forward in Pennsylvania: Considerations for Effective Transportation Electrification Ratemaking*. Synapse Energy Economics for Natural Resources Defense Council.

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Havumaki, B., G. Mavrommati, C. Makriyannis. 2018. *World Bank Water Management, Sanitation, and Conservation Projects in Developing Countries: A Guide to Cost-Benefit Analysis.* Report for the World Bank.

PRESENTATIONS

Woolf, T. B Havumaki. 2022. "Economic Assessment of Grid Modernization Plans." Presentation at the NASUCA 2022 Mid-Year Meeting.

CAUSE-PA Statement 2, Havumaki
Appendix C

Interrogatories of CAUSE-PA to PPL

PPL Response to CAUSE-PA IV-23

PPL Response to CAUSE-PA IV-24

PPL Response to CAUSE-PA IV-26, Attachment 1

PPL Response to CAUSE-PA IV-29 (a-b)

PPL Response to CAUSE-PA VII-1

PPL Response to CAUSE-PA VII-9, Attachment 1, “Talking Points”; “Summary”

PPL Response to CAUSE-PA VIII-10 (a-b)

PPL Response to CAUSE-PA XI-1 (a, c)

PPL Response to CAUSE-PA XI-3 (a, b)

Interrogatories of OCA to PPL

PPL Response to OCA VIII-9, Attachment 1

Interrogatories of EI to PPL

PPL Response to EI-PPL-III-1

PPL Response to EI-PPL-III-6

PPL Response to EI-PPL-III-7

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-23 Refer to PPL Elec. Utilities St. No. 14 (Olsen) at 9-10. What factors will the Company use to determine whether certain line extensions for LP-5 customers "…will provide reliability or other benefits to the Company's transmission system"?

PPL Electric Response

PPL Electric serves customers taking service at 69 kV and above at its LP-5 rate class. LP-5 customers are required to pay for the costs of the upgrades necessary to serve their load under the existing Rule 4(C)(4) of the Company's retail electric tariff. However, certain upgrades benefit other PPL Electric customers and/or the transmission grid. The costs of these upgrades may be excluded from the interconnecting customer's obligation and added to PPL Electric's transmission rate base.

At a minimum, the customer's direct connection cost is the sole responsibility of the connecting customer. More specifically, the transmission lines sourced from PPL Electric's substation/switchyard that terminate into the customer's substation is the customer's responsibility. All other upgrades, including PPL Electric substations/switchyards, will be evaluated on a case-by-case basis to determine if they provide benefits to other customers and/or the transmission grid. Examples of benefits to other customers that would cause an upgrade to be included in transmission rates includes, but is not limited to:

- Added system reliability;
- Increased capacity/lower congestion;
- Improved asset condition of existing facilities;
- Service to multiple transmission customers and/or retail feeders;
- Increased resiliency and operational flexibility; or

Expanded capacity for new generation flow and interconnections.

WITNESS: Joseph Lookup
Lisa Norden

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-24 Will PPL be able to separately identify existing and/or new data center load from other class LP-5 customers?

PPL Electric Response Yes, the Company may be able to separately identify data center customers in its Rate Schedule LP-5 using a Standard Industrial Classification (SIC) code. However, customers self-report their SIC code to the Company, and PPL Electric does not verify the accuracy of the submissions.

Additionally, there will be some new large load customers who are required to provide additional customer protections in their Electrical Service Agreement, including a minimum load guarantee, because a portion of their system upgrades are being socialized in transmission rates.

WITNESS: Charles R. Schram

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-26

For each of the customers identified in response to each of the subparts of CAUSE-PA 4-25, please identify the number of class LP-5 customers with a peak load of:

a) Less than 5 MW;
b) More than 5 MW but less than 10MW;
c) More than 10 MW but less than 20MW;
d) More than 20 MW but less than 50MW;
e) More than 50MW but less than 75MW;
f) More than 75 MW but less than 100MW;
g) More than 100MW.

Please provide this data in a live Excel spreadsheet.

PPL Electric Response

See CAUSE-PA IV-26 Attachment 1.

CAUSE-PA IV-26

	Year	Month	LP5 Customers
CAUSE-PA IV-25. a)	2025	6	**162**
a) Less than 5 MW			80
b) More than 5 MW but less than 10MW			37
c) More than 10 MW but less than 20MW			27
d) More than 20 MW but less than 50MW			16
e) More than 50 MW but less than 75MW			1
f) More than 75 MW but less than 100MW			0
g) More than 100MW			1
CAUSE-PA IV-25. b)	2026	6	**162**
a) Less than 5 MW			75
b) More than 5 MW but less than 10MW			38
c) More than 10 MW but less than 20MW			27
d) More than 20 MW but less than 50MW			20
e) More than 50 MW but less than 75MW			1
f) More than 75 MW but less than 100MW			0
g) More than 100MW			1
CAUSE-PA IV-25. c)	2027	6	**171**
a) Less than 5 MW			75
b) More than 5 MW but less than 10MW			37
c) More than 10 MW but less than 20MW			30
d) More than 20 MW but less than 50MW			24
e) More than 50 MW but less than 75MW			1
f) More than 75 MW but less than 100MW			0
g) More than 100MW			4
CAUSE-PA IV-25. d)	2028	6	**172**
a) Less than 5 MW			76
b) More than 5 MW but less than 10MW			36
c) More than 10 MW but less than 20MW			27
d) More than 20 MW but less than 50MW			17
e) More than 50 MW but less than 75MW			2
f) More than 75 MW but less than 100MW			2
g) More than 100MW			12

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-29

Refer to PPL Elec. Utilities St. No. 16 (Lookup) at 19:15-20. Please answer the following questions:

a) What is the dollar amount on a monthly basis of the "…significant reductions in their transmission costs" that PPL anticipates customers will see as a result of the large load additions that PPL anticipates to be in place before the end of the FPFTY?

b) When does PPL reasonably anticipate these reductions to flow through to customers' bills?

PPL Electric Response

It should be noted that PPL Electric's transmission cost recovery is through its FERC Transmission Formula Rate and PPL Electric's provision of transmission service recovered through its Transmission Service Charge, as part of the Company's obligation as a Default Service Provider, does not effect and is not claimed to effect the Company's distribution service revenue requirement claim, or resulting distribution rates in the instant proceeding.

a) PPL Electric's single coincident system peak, FERC Transmission Formula Rate, and Transmission Service Charge are not on the same period as the FPFTY. The Company anticipates approximately 1.9 GW of load to be connected by October 1, 2026, and data center only related capital investment of approximately $450 million through December 31, 2027, resulting in a PPL Zone Network Integration Service Charge ("NITS") of $265.10/MWD for the period January 1, 2027, through December 31, 2027, all else equal as current. This is less than the PPL Zone NITS rate of $307.87/MWD effective January 1, 2026, through December 31, 2026. This equates to approximately $59 dollars/year for a PPL Electric Default Service residential customer using 1,000 kWh.

As of December 31, 2024, the Company estimated that for the first 1 GW of data center demand connected to the grid, residential customers may save nearly 10% on the transmission portion of their bill, assuming $100M of network upgrades added to rate base. In dollars this would equate to approximately $3 per month of savings for an average residential customer. The percentage and amount of customer savings year-over-year will depend on several factors, including the timing of load ramp, the amount of investments required and added to rate base, and the peak load on the system.

b) Once load increases PPL Electric's single system coincident peak ("1 CP") used in its FERC Transmission Formula Rate, all else equal, it would reduce the FERC Transmission Formula Rate, thus reducing the costs charged to Load Serving Entities ("LSE"), including PPL Electric in its role as a default service provider. It is anticipated that the new load will increase PPL Electric's 1 CP at a faster rate than the Company's transmission rate base will grow, thus putting downward pressure on transmission rates.

PPL Electric's FERC Transmission Formula Rate uses the 1 CP from the prior year in setting the current year's transmission rates. For example: Note – the year is used for illustrative purposes only.

- The 1 CP Period of – November 1, 2024, through October 31, 2025, will be used for the FERC Transmission Formula Rate Period of – January 1, 2026, through December 31, 2026.

WITNESS: Lisa Norden
Katelyn Arnold

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VII-1 At the overall USR costs projected as of the end of the FPFTY, if PPL were to apply the USR Rider to all rate classes, what would be the applicable charge per kWh/ kW for each rate class?

PPL Electric Response As previously explained in the response to CAUSE-PA IV-9, in order to complete this analysis, the Company must have a means to allocate the Universal Service Rider (USR) costs across customer classes. Because such a method does not exist, the Company has utilized the results of its cost of service study as provided on page 15 of PPL Electric Exhibit BR-1 to allocate USR costs across the customer classes for illustrative purposes. It is the Company's position that this method for allocating costs is inappropriate because it does not reflect cost causation principles.

See CAUSE-PA VII-1 Attachment 1. Note that the value for USR costs includes USR salaries and wages as proposed in PPL Electric St. No. 18 and PPL Electric Exhibit Fully Projected Future 1 Schedule D-11. Additionally, the SC&I customer class provided in the attachment includes rate schedules GS-1, GS-3, BL, SA, SM(R), SHS, SLE, and SE.

PPL ELECTRIC UTILITIES CORPORATION
PROPOSED FPFTY UNIVERSAL SERVICE RIDER RATE
For The Computation Period July 1, 2026 to June 30, 2027

Line No.		Total	RES	SCI [3]	LP-4	LP-5
1	Budgeted Distribution Revenues (Including GRT)	$ 1,005,236,577	$ 730,211,578	$ 234,061,971	$ 38,982,979	$ 1,980,048
2	Budgeted Distribution Revenues (Excluding GRT)	$ 945,927,619	$ 687,129,095	$ 220,252,315	$ 36,682,984	$ 1,863,225
3	Budgeted OnTrack/WRAP Expenses[1]	$ 144,084,939	$ 104,605,666	$ 32,995,451	$ 6,267,695	$ 201,718.91
4	Over/(Under) Collection Including Interest	$ -	$ -	$ -	$ -	$ -
5	Total Expenses to be Recovered in FPFTY (Including GRT) (Line 3 less Line 4)/0.941	$ 153,118,958	$ 111,164,363	$ 35,064,241	$ 6,660,675	$ 214,367
6	Budgeted Distribution Kwh Billed	43,151,963,115	$ 14,451,452,318	$ 10,199,746,315	$ 6,032,236,558	$ 12,468,527,924
7	Universal Service Rider $/Kwh for FPFTY (Line 5/Line 6)		$ 0.00769	$ 0.00344	$ 0.00110	$ 0.00002

	RES	SCI	LCI-P	LCI-T
Allocation (%)[2]	72.60%	22.90%	4.35%	0.14%

[1] Includes USR salaries and wages as proposed in PPL Electric Exhibit Fully Future 1 Schedule D-11
[2] From PPL Electric Exhibit BR-1, page 15
[3] Includes the following rate classes: GS-1, GS-3, BL, SA, SM(R), SHS, SLE, SE

	Jul-2026	Aug-2026	Sep-2026	Oct-2026	Nov-2026	Dec-2026	Jan-2027	Feb-2027	Mar-2027	Apr-2027	May-2027	Jun-2027	TOTAL
RS (Cust)	18,299,113	18,312,422	18,301,614	18,303,334	18,291,934	18,295,979	18,296,411	18,293,563	18,343,394	18,355,052	18,382,804	18,375,211	
RS (Usage)	41,328,789	42,832,263	39,401,467	31,891,457	33,307,198	46,410,403	56,733,746	53,824,628	49,032,226	40,609,413	32,323,128	34,696,239	
RTS (Cust)	208,389	208,067	208,016	208,008	207,937	208,112	208,044	207,802	208,028	208,163	207,855	207,935	
RTS (Usage)	359,329	358,311	342,354	304,447	347,110	552,482	728,331	719,710	618,690	467,412	348,292	326,964	
RES Total	60,195,620	61,711,063	58,253,451	50,707,246	52,154,179	65,466,977	75,966,533	73,045,703	68,202,338	59,640,040	51,262,079	53,606,349	730,211,578
GS-1 (Cust)	3,241,040	3,241,216	3,241,414	3,241,634	3,241,876	3,242,162	3,242,448	3,242,756	3,243,064	3,243,394	3,243,724	3,244,054	
GS-1 (Usage)	3,385,675	3,418,431	3,386,003	3,247,371	3,249,285	3,285,298	3,326,675	3,340,474	3,330,164	3,281,317	3,265,177	3,338,424	
GS-3 (Cust)	2,383,380	2,384,700	2,385,960	2,387,280	2,388,540	2,389,800	2,391,000	2,392,260	2,393,520	2,394,720	2,395,920	2,397,180	
GS-3 (Usage)	8,867,275	8,961,050	9,043,188	8,460,681	8,068,135	7,921,000	8,000,509	8,032,656	8,103,525	8,100,349	8,278,311	8,664,737	
GH-2 (Cust)	32,648	32,626	32,626	32,604	32,604	32,582	32,516	32,450	32,384	32,340	32,296	32,274	
GH-2 (Usage)	62,252	61,504	59,602	63,937	75,303	86,013	92,132	93,793	92,444	85,958	77,253	66,452	
BL (Cust)	-	-	-	-	-	-	-	-	-	-	-	-	
BL (Usage)	24,980	25,406	25,032	25,808	28,696	32,935	36,341	35,352	32,851	29,799	26,407	25,204	
StrLt (Cust)	-	-	-	-	-	-	-	-	-	-	-	-	
StrLt (Usage)	909,926	987,024	1,114,713	1,232,392	1,355,501	1,566,415	1,678,909	1,583,565	1,410,784	1,264,210	1,102,257	1,014,795	
SLE (Cust)	-	-	-	-	-	-	-	-	-	-	-	-	
SLE (Usage)	604,737	643,698	685,661	750,210	798,364	891,523	924,591	922,773	847,948	763,791	709,708	694,320	
SCI Total	19,511,913	19,755,655	19,974,198	19,441,916	19,238,303	19,447,728	19,725,121	19,676,079	19,486,686	19,195,879	19,131,054	19,477,439	234,061,971
LP-4 (Cust)	209,703	209,703	209,703	209,873	209,873	210,043	210,043	210,043	210,212	210,212	210,212	210,212	
LP-4 (Usage)	3,196,457	3,216,186	3,220,567	3,051,978	2,938,209	2,965,184	2,987,606	2,953,150	2,965,159	2,981,612	2,914,407	3,072,632	
LP-4 Total	3,406,160	3,425,889	3,430,270	3,261,851	3,148,082	3,175,227	3,197,648	3,163,192	3,175,371	3,191,825	3,124,620	3,282,844	38,982,979
LP-5 (Cust)	160,034	160,034	160,034	160,034	160,034	160,034	169,974	169,974	169,974	169,974	169,974	169,974	
LP-5 (Usage)	-	-	-	-	-	-	-	-	-	-	-	-	
LP-5 Total	160,034	160,034	160,034	160,034	160,034	160,034	169,974	169,974	169,974	169,974	169,974	169,974	1,980,048
SCI less StrLt and SLE	17,997,250	18,124,933	18,173,824	17,459,314	17,084,439	16,989,791	17,121,622	17,169,740	17,227,953	17,167,877	17,319,089	17,768,325	209,604,156

Source: Rev_Forecast_2025 June update 7-18-25

	Jul-2026	Aug-2026	Sep-2026	Oct-2026	Nov-2026	Dec-2026	Jan-2027	Feb-2027	Mar-2027	Apr-2027	May-2027	Jun-2027	TOTAL
RS (kWh) - CM	1,255,733,617	1,163,465,332	918,671,823	902,448,435	1,127,866,458	1,504,311,682	1,664,210,164	1,425,246,940	1,298,274,462	966,869,574	933,208,371	1,059,930,641	
RTS (kWh) - CM	15,159,257	14,800,697	13,662,891	13,763,357	19,002,803	27,055,630	30,588,118	28,272,087	22,942,600	17,230,765	14,263,974	14,472,639	
RES Total	1,270,892,874	1,178,266,029	932,334,714	916,211,792	1,146,869,261	1,531,367,312	1,694,798,283	1,453,519,027	1,321,217,062	984,100,339	947,472,345	1,074,403,280	###########
GS-1 (kWh) - CM	164,345,790	165,045,291	147,834,224	132,263,155	142,211,437	166,130,876	176,282,452	169,640,082	154,051,879	136,729,855	136,661,133	151,858,594	1,843,054,768
GS-3 (kWh) - CM	747,435,937	757,175,115	711,659,420	640,983,618	638,603,356	691,978,171	709,545,449	685,698,423	659,362,662	634,593,498	652,146,102	711,545,190	8,240,726,941
GH-2 - CM	2.400.589	2.332.403	2.096.087	2.054.281	2.734.496	3.946.907	4.578.838	4.367.567	3.631.080	2.725.456	2.204.687	2.205.177	35.277.568
BL - CM	525,401	525,939	530,130	568,338	642,655	722,378	747,578	711,188	653,292	586,097	538,176	524,081	7,275,253
StrLt - CM	3,639,722	4,032,651	4,503,445	4,965,449	5,606,346	6,226,876	6,259,783	5,745,327	5,132,574	4,540,596	4,062,036	3,658,107	58,372,912
SLE (kWh) - CM	1,014,791	1,080,569	1,167,146	1,258,757	1,373,624	1,476,227	1,501,629	1,439,331	1,310,101	1,197,733	1,141,264	1,077,701	15,038,873
SCI Total	919,362,230	930,191,968	867,790,452	782,093,598	791,171,914	870,481,435	898,915,729	867,601,918	824,141,588	780,373,235	796,753,398	870,868,850	###########
LP-4 (kWh) - CM	545,042,982	547,971,004	527,338,652	491,925,565	480,985,892	487,090,417	485,510,876	482,631,186	486,124,542	479,708,497	491,034,720	526,872,225	6,032,236,558
LP-5 (kWh) - CM	739,958,887	797,336,470	860,882,333	861,153,424	924,702,424	992,136,374	965,491,465	1,086,844,468	1,220,718,810	1,221,001,743	1,338,464,911	1,459,836,615	###########
SCI less StrLt and SLE	914,707,717	925,078,748	862,119,861	775,869,392	784,191,944	862,778,332	891,154,317	860,417,260	817,698,913	774,634,906	791,550,098	866,133,042	###########

Source: Rev Forecast 2025 June update 7-18-25

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VIII-9	Refer to Lookup Direct Testimony p.19 stating "customers should see significant reductions in their transmission costs." In live, unlocked Excel file format with all links and formulas intact, provide all analysis that the Company has conducted demonstrating that "customers should see significant reductions in their transmission costs."
PPL Electric Response	See CAUSE-PA VIII-9 Attachments 1 through 3 and the response to CAUSE-PA IV-29.

Data Center – TSC Analysis Talking Points – Q3 Earnings call/notes
Developed 2024-10-25

Assumptions/Changes/Notes:
Q2 Analysis used data assuming that data center load would be default service
Current analysis assumes that data center load will be shopping
Assumes all load & cost scenarios are instantaneous (not phased in over time)
$100M Plant-in-service results in ~$12M revenue requirement
Assumes ALL else equal
Uses pricing in effect as of July 1, 2024
FERC Formula Rate changes on January 1
Price-To-Compare changes on December 1 and June 1

Talking Points
In its most recent analysis, the Company has assumed that any data center load would be in front of the meter as a shopping customer.

Investor Talking Point:

Compared to the Company's current average bill amounts, $100M to $1B, assuming 1GW per $100M, of additional transmission investment results in a Transmission Service Charge reduction of ~10% [note: 8.95% rounded to 10%] to ~45% [Note: 42% rounded to 45%] resulting in a total bill decrease ranging from ~$3 [Note: $2.87 rounded to$3] to ~$15/month[Note: $13.56 rounded to $15] or ~$36 to ~$180/annually. Impact will vary as PPL Electric's rates and PJM 1CP vary.

FERC Formula Rate and Transmission Service Charge Trend

Yellow Highlighted Numbers were used for Q2 2025 earnings call

@$100M Plant-In-Service & 1GW Increments, assuming additional load is shopping

Capital Investment	Current Rate As of June 1, 2025	$100M Capital Investment + 1 GW Increase	$200M Capital Investment + 2 GW Increase	$400M Capital Investment + 4 GW Increase	$600M Capital Investment + 6 GW Increase	$800M Capital Investment + 8 GW Increase	$1B Capital Investment + 10 GW Increase	$1,100M Capital Investment + 11 GW Increase	$1,300M Capital Investment + 13 GW Increase	$1,500M Capital Investment + 15 GW Increase	$1,700M Capital Investment + 17 GW Increase	$600M, 8GW	$700M, 8GW	$700M & 7 GW Variance to Current
FFR Impact														
Revenue Requirement	$ 797,094,549	$ 808,894,404	$ 820,694,259	$ 844,293,969	$ 867,893,679	$ 891,493,389	$ 915,093,099	$ 926,892,954	$ 950,492,664	$ 974,092,374	$ 997,692,084	$ 867,893,679	$ 879,693,534	16%
1 CP Peak	7,460	8,460	9,460	11,460	13,460	15,460	17,460	18,460	20,460	22,460	24,460	15,460	15,083	147%
Rate ($/MW-Year)	$ 106,855	$ 95,619	$ 86,758	$ 73,676	$ 64,481	$ 57,666	$ 52,412	$ 50,212	$ 46,457	$ 43,371	$ 40,789	$ 56,139	$ 58,325	-53%
Incremental % Change in Rate vs Current														
*The peak (denominator) is doubling, decreasing the rate. This is partially offset by the plant additions which translates to $12M for every $100M investment.														
*$12 million equals Rate Base additions times ROR plus taxes and depreciation expense.														
*Compared to the current rate, the new rate using $636.45M investment and 14,393 Peak is just under 50%.														
TSC Impact														
NITS Rate ($/MWD)	$ 297.59	$ 266.89	$ 242.68	$ 206.94	$ 181.82	$ 163.20	$ 148.84	$ 142.83	$ 132.57	$ 124.14	$ 117.08	$ 159.02	$ 165.00	-52%
TSC Rate - *Assuming that additonal load is shopping*														
NITS Cost Allocated to Customer Groups														
Res	$ 227,399,460	$ 203,941,107	$ 185,441,244	$ 158,128,840	$ 138,931,656	$ 124,703,401	$ 113,734,178	$ 109,141,051	$ 101,301,418	$ 94,858,514	$ 89,467,853	$ 121,515,353	$ 126,079,251	48%
SC&I	44,714,687	40,101,955	36,464,234	31,093,660	27,318,823	24,521,050	22,364,117	21,460,948	19,919,402	18,652,502	17,592,509	23,894,168	24,791,590	48%
LC&I-P	5,871,361	5,265,676	4,788,017	4,082,822	3,587,158	3,219,791	2,936,570	2,817,977	2,615,561	2,449,208	2,310,023	3,137,477	3,255,315	48%
LC&I-T	629,074	564,180	513,002	437,445	384,338	344,978	314,632	301,926	280,239	262,415	247,502	336,158	348,784	48%
Total	$ 278,614,582	$ 249,872,917	$ 227,206,497	$ 193,742,767	$ 170,221,976	$ 152,789,219	$ 139,349,498	$ 133,721,903	$ 124,116,620	$ 116,222,638	$ 109,617,888	$ 148,883,157	$ 154,474,940	
Allocation of Demand Costs(including NITS)														
Res	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	80.50%	
SC&I	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	17.02%	
LC&I-P	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	
LC&I-T	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Other Expenses														
Res	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 13,150,483	$ 42,607,020	$ 42,607,020	
SC&I	9,262,481	9,262,481	9,262,481	9,262,481	9,262,481	9,262,481	9,262,481	9,262,481	9,262,481	9,262,481	9,262,481	7,560,234	7,560,234	
LC&I-P	6,121,757	6,121,757	6,121,757	6,121,757	6,121,757	6,121,757	6,121,757	6,121,757	6,121,757	6,121,757	6,121,757	1,448,065	1,448,065	
LC&I-T	3,125,290	3,125,290	3,125,290	3,125,290	3,125,290	3,125,290	3,125,290	3,125,290	3,125,290	3,125,290	3,125,290	2,826,073	2,826,073	
Total	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 31,660,012	$ 54,441,392	$ 54,441,392	
Total TSC Revenue Requirement														
Res	$ 240,549,943	$ 217,091,590	$ 198,591,727	$ 171,279,323	$ 152,082,139	$ 137,853,884	$ 126,884,661	$ 122,291,534	$ 114,451,901	$ 108,008,997	$ 102,618,336	$ 164,122,373	$ 168,686,271	
SC&I	$ 53,977,168	$ 49,364,436	$ 45,726,716	$ 40,356,142	$ 36,581,304	$ 33,783,531	$ 31,626,599	$ 30,723,429	$ 29,181,883	$ 27,914,983	$ 26,854,990	$ 31,454,402	$ 32,351,824	
LC&I-P	$ 11,993,118	$ 11,387,433	$ 10,909,774	$ 10,204,579	$ 9,708,916	$ 9,341,548	$ 9,058,327	$ 8,939,734	$ 8,737,318	$ 8,570,965	$ 8,431,781	$ 4,585,542	$ 4,703,380	
LC&I-T	$ 3,754,365	$ 3,689,470	$ 3,638,292	$ 3,562,735	$ 3,509,629	$ 3,470,268	$ 3,439,923	$ 3,427,216	$ 3,405,529	$ 3,387,705	$ 3,372,793	$ 3,162,231	$ 3,174,857	
Total	$ 310,274,594	$ 281,532,929	$ 258,866,509	$ 225,402,779	$ 201,881,988	$ 184,449,231	$ 171,009,510	$ 165,381,914	$ 155,776,632	$ 147,882,650	$ 141,277,899	$ 203,324,548	$ 208,916,332	
Billing Determinant														
Res (kWh)	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	7,707,936,402	
SC&I (kWh)	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	1,820,182,652	
LC&I-P (Billing Demand kW)	597,748	597,748	597,748	597,748	597,748	597,748	597,748	597,748	597,748	597,748	597,748	597,748	597,748	
LC&I-T (PLC MW)	70.8	70.8	70.8	70.8	70.8	70.8	70.8	70.8	70.8	70.8	70.8	71	71	
Rate														
Res	$ 0.03324	$ 0.02993	$ 0.02738	$ 0.02361	$ 0.02097	$ 0.01901	$ 0.01749	$ 0.01686	$ 0.01578	$ 0.01489	$ 0.01415	$ 0.02263	$ 0.02326	
SC&I	$ 0.03151	$ 0.02882	$ 0.02670	$ 0.02356	$ 0.02136	$ 0.01972	$ 0.01846	$ 0.01794	$ 0.01704	$ 0.01630	$ 0.01568	$ 0.01836	$ 0.01889	
LC&I-P	$ 21.322	$ 20.245	$ 19.396	$ 18.142	$ 17.261	$ 16.608	$ 16.104	$ 15.893	$ 15.534	$ 15.238	$ 14.990	$ 8.152	$ 8.362	
LC&I-T	$ 56.353	$ 55.378	$ 54.610	$ 53.476	$ 52.679	$ 52.088	$ 51.633	$ 51.442	$ 51.117	$ 50.849	$ 50.625	$ 47.465	$ 47.654	
Residential Customer Bill Impact (Variances vs Oct 1, 2024 Pricing)														
Res TSC Bill	$ 33.24	$ 29.93	$ 27.38	$ 23.61	$ 20.97	$ 19.01	$ 17.49	$ 16.86	$ 15.78	$ 14.89	$ 14.15	$ 22.63	$ 23.26	
Generation Component	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	$ 91.67	
STAS E&T	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	
Price To Compare Total	$ 124.91	$ 121.60	$ 119.05	$ 115.28	$ 112.64	$ 110.68	$ 109.16	$ 108.53	$ 107.45	$ 106.56	$ 105.82	$ 114.30	$ 114.93	
Distribution Portion of Bill	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	$ 66.72	
Total Bill	$ 191.63	$ 188.32	$ 185.77	$ 182.00	$ 179.36	$ 177.40	$ 175.88	$ 175.25	$ 174.17	$ 173.28	$ 172.54	$ 181.02	$ 181.65	
% Difference vs Current		-1.73%	-3.06%	-5.03%	-6.40%	-7.43%	-8.22%	-8.55%	-9.11%	-9.58%	-9.96%	-5.54%	-5.21%	
$ Difference vs Current		$ (3.31)	$ (5.86)	$ (9.63)	$ (12.27)	$ (14.23)	$ (15.75)	$ (16.38)	$ (17.46)	$ (18.35)	$ (19.09)	$ (10.61)	$ (9.98)	
TSC Decrease %		-9.96%	-17.63%	-28.97%	-36.91%	-42.81%	-47.38%	-49.28%	-52.53%	-55.20%	-57.43%	-31.92%	-30.02%	
TSC Decrease $		$ (3.31)	$ (5.86)	$ (9.63)	$ (12.27)	$ (14.23)	$ (15.75)	$ (16.38)	$ (17.46)	$ (18.35)	$ (19.09)	$ (10.61)	$ (9.98)	
PTC Decrease %		-2.65%	-4.69%	-7.71%	-9.82%	-11.39%	-12.61%	-13.11%	-13.98%	-14.69%	-15.28%	-8.49%	-7.99%	
PTC Decrease $		$ (3.31)	$ (5.86)	$ (9.63)	$ (12.27)	$ (14.23)	$ (15.75)	$ (16.38)	$ (17.46)	$ (18.35)	$ (19.09)	$ (10.61)	$ (9.98)	
Round Numbers:														
Revenue Requirement	$ 797,000,000	$ 809,000,000	$ 821,000,000	$ 844,000,000	$ 868,000,000	$ 891,000,000	$ 915,000,000	$ 927,000,000	$ 950,000,000	$ 974,000,000	$ 998,000,000			
Load	7,000	8,000	9,000	11,000	13,000	15,000	17,000	18,000	20,000	22,000	24,000			
Rate	$ 113,857	$ 101,125	$ 91,222	$ 76,727	$ 66,769	$ 59,400	$ 53,824	$ 51,500	$ 47,500	$ 44,273	$ 41,583			
Variance vs Current														
Increase in Revenue Requirement		1.5%	3.0%	5.9%	8.9%	11.8%	14.8%	16.3%	19.2%	22.2%	25.2%			
Increase in Load		14.3%	28.6%	57.1%	85.7%	114.3%	142.9%	157.1%	185.7%	214.3%	242.9%			
Decrease in Rate		-11.2%	-19.9%	-32.6%	-41.4%	-47.8%	-52.7%	-54.8%	-58.3%	-61.1%	-63.5%			
% Rate Variance to Prior		-11.2%	-9.8%	-15.9%	-13.0%	-11.0%	-9.4%	-4.3%	-7.8%	-6.8%	-6.1%			

A rate is a function of 2 components. In order for the rate to result in a specific % decrease, both the revenue requirement (numerator) and the load (denominator) must move at different amounts.
Your revenue requirement does not increase at the same rate as your load. By the time you have doubled your load at 15GW, you've only increased you're revenue requirement by 11%.
In order to get a 10% increase for every increment, the revenue requirement must decrease until ultimately, there is no revenue to recover, resulting in a 100% decrease.
As long as there are costs to recover, there will be a revenue requirement.

Round Numbers:														
Revenue Requirement	$ 725,000,000	$ 736,000,000	$ 745,717,022	$ 725,150,435	$ 683,557,097	$ 621,297,501	$ 538,559,582	$ 434,999,344	$ 310,736,509	$ 165,760,887	$ (110,052)			
Load	7,000.00	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000			
Rate	$ 103,571.00	$ 92,000.00	$ 82,857.00	$ 72,515.00	$ 62,142.00	$ 51,775.00	$ 41,428.00	$ 31,071.00	$ 20,716.00	$ 10,360.00	$ (6.00)			
Variance vs Current														
Increase in Revenue Requirement		2%	3%	0%	-6%	-14%	-26%	-40%	-57%	-77%	-100%			
Increase in Load		14%	29%	43%	57%	71%	86%	100%	114%	129%	143%			
Decrease in Rate		-19%	-27%	-36%	-45%	-55%	-64%	-73%	-82%	-91%	-100%			

Variance vs Current:

	$100M	$200M	$300M	$400M	$500M	$600M	$700M	$800M	$900M	$1B
	$ 11,799,855	$ 23,599,710	$ 47,199,420	$ 70,799,130	$ 94,398,840	$ 117,998,550	$ 129,798,405	$ 153,398,114	$ 176,997,824	$ 200,597,534
	1,000	2,000	4,000	6,000	8,000	10,000	11,000	13,000	15,000	17,000
	$ (11,236)	$ (20,097)	$ (33,179)	$ (42,373)	$ (49,189)	$ (54,443)	$ (56,643)	$ (60,398)	$ (63,484)	$ (66,065)
	-10.52%	-18.81%	-31.05%	-39.66%	-46.03%	-50.95%	-53.01%	-56.52%	-59.41%	-61.83%
	$ (30.70)	$ (24.21)	$ (35.74)	$ (25.12)	$ (18.62)	$ (14.36)	$ (6.01)	$ (10.26)	$ (8.43)	$ (7.05)
	-10.32%	-9.07%	-14.73%	-12.14%	-10.24%	-8.80%	-4.04%	-7.18%	-6.36%	-5.68%
	-10.32%	-9.07%	-14.73%	-12.14%	-10.24%	-8.80%	-4.04%	-7.18%	-6.36%	-5.68%
	-10.32%	-9.07%	-14.73%	-12.14%	-10.24%	-8.80%	-4.04%	-7.18%	-6.36%	-5.68%
	-10.32%	-9.07%	-14.73%	-12.14%	-10.24%	-8.80%	-4.04%	-7.18%	-6.36%	-5.68%
	-10.32%	-9.07%	-14.73%	-12.14%	-10.24%	-8.80%	-4.04%	-7.18%	-6.36%	-5.68%
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ (23,458,353)	$ (18,499,863)	$ (27,312,404)	$ (19,197,184)	$ (14,228,255)	$ (10,969,223)	$ (4,593,127)	$ (7,839,633)	$ (6,442,905)	$ (5,390,661)
	$ (4,612,733)	$ (3,637,720)	$ (5,370,574)	$ (3,774,838)	$ (2,797,773)	$ (2,156,933)	$ (903,169)	$ (1,541,546)	$ (1,266,900)	$ (1,059,992)
	$ (605,685)	$ (477,659)	$ (705,195)	$ (495,663)	$ (367,368)	$ (283,221)	$ (118,593)	$ (202,416)	$ (166,353)	$ (139,185)
	$ (64,895)	$ (51,178)	$ (75,557)	$ (53,107)	$ (39,361)	$ (30,345)	$ (12,706)	$ (21,687)	$ (17,824)	$ (14,913)
	$ (28,741,665)	$ (22,666,420)	$ (33,463,730)	$ (23,520,791)	$ (17,432,756)	$ (13,439,721)	$ (5,627,596)	$ (9,605,282)	$ (7,893,982)	$ (6,604,751)
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
		-9.96%	-17.63%	-28.97%	-36.91%	-42.81%	-47.38%	-49.28%	-52.53%	-55.20%
		-13.30%	-19.68%	-29.12%	-35.74%	-40.67%	-44.46%	-46.03%	-48.74%	-50.96%
		60806%	58251%	54479%	51828%	49864%	48348%	47713%	46633%	45742%
		166500%	164190%	160778%	158381%	156603%	155234%	154659%	153682%	152875%
		-7.67%	-11.34%	-7.94%	-5.90%	-4.57%				

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 10, 2025
Docket No. R-2025-3057164

CAUSE-PA VIII-10 Refer to Exhibit GEO-1 p.98 of 662.

a. Explain why any upgrades to the 230 kV and 500 kV networked bulk electric system may be presumed to provide reliability benefits to the Company's transmission system.
b. For each of the following, explain in detail how the Company will determine that a line extension for service under LP-5 would provide the benefit: increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections.
c. How will the Company determine the "amount of all line extension costs that were not directly charged to the customer" for which the customer shall provide a revenue guarantee?
d. Explain how the Company chose an initial term length of five years.

PPL Electric Response

a. It is PPL Electric's policy that upgrades to the networked bulk electric system made in connection with LP-5 customer interconnections will generally be excluded from the customer's obligation and included in transmission rate base. This policy is informed by FERC policy, which generally favors charging network customers for the costs of network facilities without an individualized benefit calculation:

> "[D]ue to the integrated nature of the transmission network, network facilities benefit all network users," even if "the facilities were installed to meet a particular customer's request for service." "[T]here is

> no need to identify further actual benefits in order to include the costs of network transmission facilities in transmission rates."

City of Anaheim, Cal., 113 FERC ¶ 61,091, at P 58 (2005), *reh'g denied*, 114 FERC ¶ 61,311 (2006).

b. PPL Electric leverages transmission level power flow studies, topology review, and engineering judgment to evaluate whether a new 230 kV or 500 kV asset will increase the overall capacity of the network, reduce congestion, improve efficiency, or reduce the risk of overload during peak conditions. Power flow study results will indicate the line loading, and if new assets show a decrease in line loading, more capacity is available.

   Additionally, PPL Electric's Transmission Planning team studies contingencies based on NERC TPL 001 to ensure the system can withstand the loss of one or more elements without service interruption. Additional lines provide flexibility for maintenance outages and fault isolation, improving overall system resiliency.

c. See OCA VIII-9 Attachment 1.

d. PPL Electric determined that this time frame would enable it to receive transmission revenues from new large load customers in an amount to cover the socialized upgrade costs.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set XI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA XI-1

Refer to Martin Direct Testimony p. 7 indicating that new data center customers would take service on Rate Schedule LP-5.

a) Did the Company consider separate rate class treatment for new large loads? If so, please explain how it determined to place them in LP-5 rather than create a new rate class. If not, then why not?

b) In the Company's view, what if any would be the potential benefits to creating a separate rate class for new large load customers? Please explain in detail and please specifically address any potential benefits in achieving more accurate allocation of system costs to these large load customers.

c) In the Company's view, what are the potential benefits to serving new large load customers on LP-5? Please explain in detail and please specifically address any potential benefits in achieving more accurate allocation of system costs to these large load customers.

PPL Electric Response

a) No, PPL Electric did not consider serving new large loads under a rate schedule other than LP-5. The Company's distribution rate schedules are distinguished by service voltage levels. New large load customers typically take service at 69 kV and above which appropriately puts them in the LP-5 rate schedule. Additionally, PPL Electric recovers the costs of operating its transmission system through its FERC Transmission Formula Rate ("Formula Rate"). The Company defines its transmission system as facilities at or above 69 kV. LP-5 customers only use the transmission system, which is why they only have a small customer charge in distribution rates to cover certain fixed costs. The Formula Rate is allocated to all customers uniformly based on the customer's contribution to the PPL Electric system peak.

Therefore, there is no benefit to creating a separate distribution rate schedule for new large load customers.

b) See response to Part a. There is no benefit to creating a separate rate schedule for new large load customers.

c) The benefits to serving new large load customers under Rate Schedule LP-5 is that it treats similarly situated customers the same without creating new distribution rate classes. Moreover, the Formula Rate allocates transmission system costs uniformly across all customer classes. Creating a new distribution rate schedule would have no impact on how transmission costs are allocated under the Formula Rate.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set XI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA XI-3

Refer to Lookup Direct p. 17 about the retail tariff for Rate Schedule LP-5 stating that the tariff "generally requires the customer to pay for all interconnection costs. Historically, this approach has worked well, as the system upgrade facilities needed to interconnect the LP-5 customer only benefited the interconnecting customer, justifying the customer covering the cost."

a) Please explain the categorical difference between system upgrades made for LP-5 customers in the past, and those that will be made for new large load customers. How has the Company determined that historical upgrades provided no broader system benefits?

b) Did the Company consider requiring new large load customers to pay for full upgrade costs upfront? Please explain why the Company does not consider this to be a viable option, given that the Company is proposing to include a revenue guarantee provision that will ultimately result in every new large load customer paying the full costs of any upgrade.

PPL Electric Response

a) Previously LP-5 customers had lower peak demand requirements, typically less than 100 MW. This resulted in LP-5 customers taking service at 69 kV or 138 kV. The facilities needed to serve these customers only benefited the new customer which is why the customer paid for the system upgrades with CIAC. The newer large load customers have peak demand requirements well in excess of 100 MW. This often requires upgrades to the 230 kV and 500 kV bulk electric system. Upgrades to the bulk electric system create broader reliability benefits to all customers.

b) No, the Company did not consider having the new large load customer pay the entire cost of upgrades that benefit the

entire system. The Company's policy is consistent with FERC cost allocation principles. See OCA VIII-9 Attachment 1.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 28, 2025
Docket No. R-2025-3057164

OCA VIII-9	Please provide the utilities policies, procedures, and analyses related to the assignment of large load interconnection costs to the interconnection load versus other ratepayers.
PPL Electric Response	See OCA VIII-9 Attachment 1.

PPL Electric Utilities Corporation – Policy on Cost Allocation for Large Customer Interconnections

PPL Electric serves customers taking service at 69 kV and above at its LP-5 rate class. LP-5 customers are required to pay for the costs of the upgrades necessary to serve their load. PPL Electric Retail Tariff, Rule 4 – (C).4. However, certain upgrades benefit other PPL customers and/or the transmission grid. The costs of these upgrades may be excluded from the interconnecting customer's obligation and added to PPL Electric's transmission rate base.

It is PPL Electric's policy that upgrades to the networked bulk electric system made in connection with LP-5 customer interconnections will generally be excluded from the customer's obligation and included in transmission rate base. This policy is informed by FERC policy, which generally favors charging network customers for the costs of network facilities without an individualized benefit calculation:

> "[D]ue to the integrated nature of the transmission network, network facilities benefit all network users," even if "the facilities were installed to meet a particular customer's request for service." "[T]here is no need to identify further actual benefits in order to include the costs of network transmission facilities in transmission rates."

City of Anaheim, Cal., 113 FERC ¶ 61,091, at P 58 (2005), *reh'g denied*, 114 FERC ¶ 61,311 (2006).

At a minimum, the customer's direct connection cost is the sole responsibility of the connecting customer, more specifically, the transmission lines sourced from PPL Electric's substation/switchyard that terminate into the customers substation.

All other upgrades, including PPL Electric substations/switchyards will be evaluated on a case-by-case basis to determine if they provide benefits to other customers and/or the transmission grid. Examples of benefits to other customers that would cause an upgrade to be included in transmission rates includes, but is not limited to:

- Added system reliability;
- Increased capacity/lower congestion;
- Improved asset condition of existing facilities;
- Service to multiple transmission customers and/or retail feeders;
- Increased resiliency and operational flexibility;
- Expanded capacity for new generation flow and interconnections

If the customer's interconnection results in upgrades that will be included in transmission rate base, the Company reserves the right to include revenue guarantee provisions in the customer's Electric Service Agreement.

PPL Electric Utilities Corporation – Cost Allocation Review and Methodology for Large Customer Interconnections

Cost Allocation Review Process:

The Interconnection Affairs PM will pull together the following groups within Transmission Asset Management to review each project for their functional area:

- Interconnection Affairs – Rapid Response (RR) to interconnection request, Project Feasibility Report (PFR), Electrical Service Agreements (ESA), Construction Service Agreement (CSA), and confirmation of project costs.
- Planning – Line and sub equipment review and determination of dedicated vs network benefit.
- Project Development – Lead the development of deliverables for project scope, schedule and budget. Includes but not limited to project cost estimating, construction feasibility, confirmation of CSA scope and one-line, and financial budget.
- VP Planning and Asset Management – Provides approval for final cost allocation decision.

Cost Allocation Methodology is as follows for Direct Connect Transmission Line:

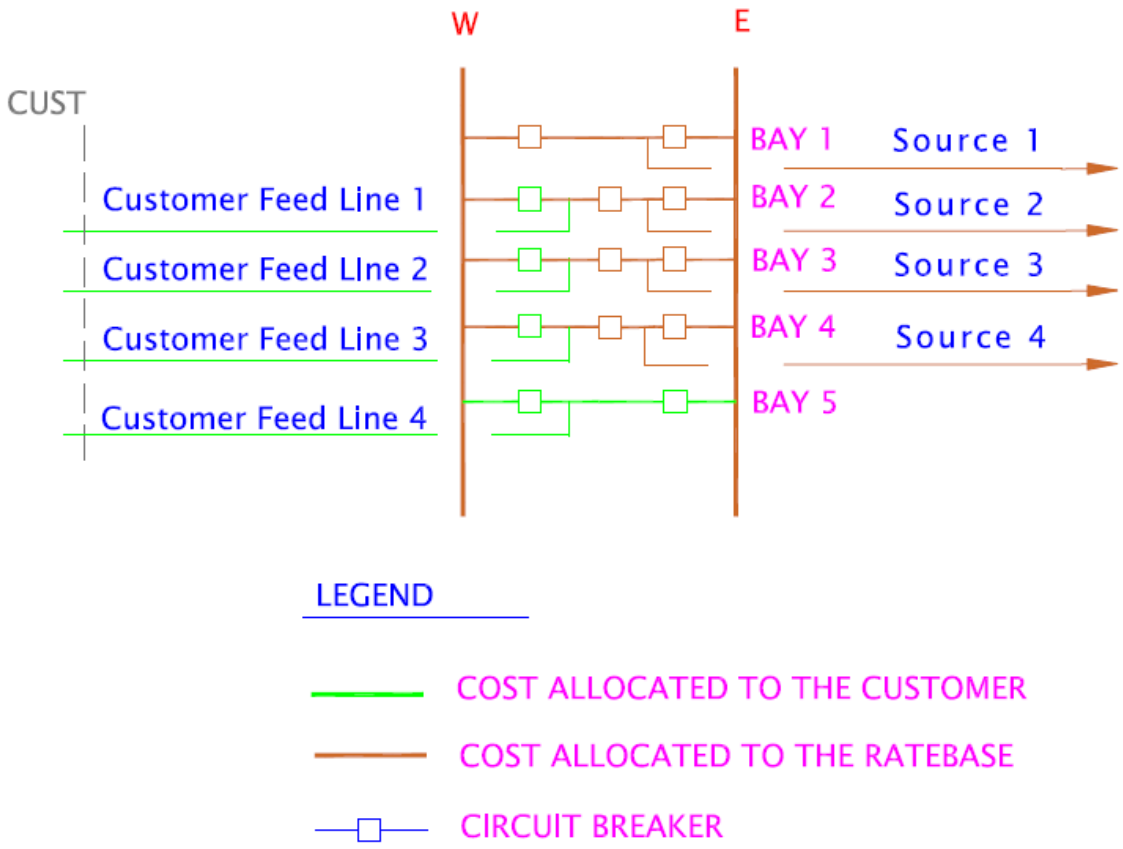
- All direct connection transmission lines that supplies customer substation. Below are typical assets but are not limited to:
    - Transmission Structures
    - Transmission conductor
    - Associated insulation and line hardware
    - Sectionalizing devices (i.e. switches, power circuit breakers, reclosers)
    - Grounding cable and hardware
    - Right of way easements and fee owned land

Cost Allocation Methodology is as follows for Substation equipment reviews:

The determining factor for cost allocation will be illustrated with the circuit breaker assets shown on Examples 1, 2, and 3 for ease of understanding at the highest level.

Interconnection Affairs will keep documented proof of each project site that is reviewed. A one-line will be color coded to denote direct customer costs vs network costs along with a cost spreadsheet.

Responsibility of Asset Matrix for Breaker and a Half (BAAH) Example 1:



Customer Responsible:

- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2W down-lead and dead-end structure
  - Sub: CB 2W
  - Sub: Two switches: 2WW & 2WE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors
- Bay 3:
  - Line: Customer Line 2
  - Sub: 3W down-lead and dead-end structure
  - Sub: CB 3W
  - Sub: Two switches: 3WW & 3WE
  - Sub: Three associated CCVT's

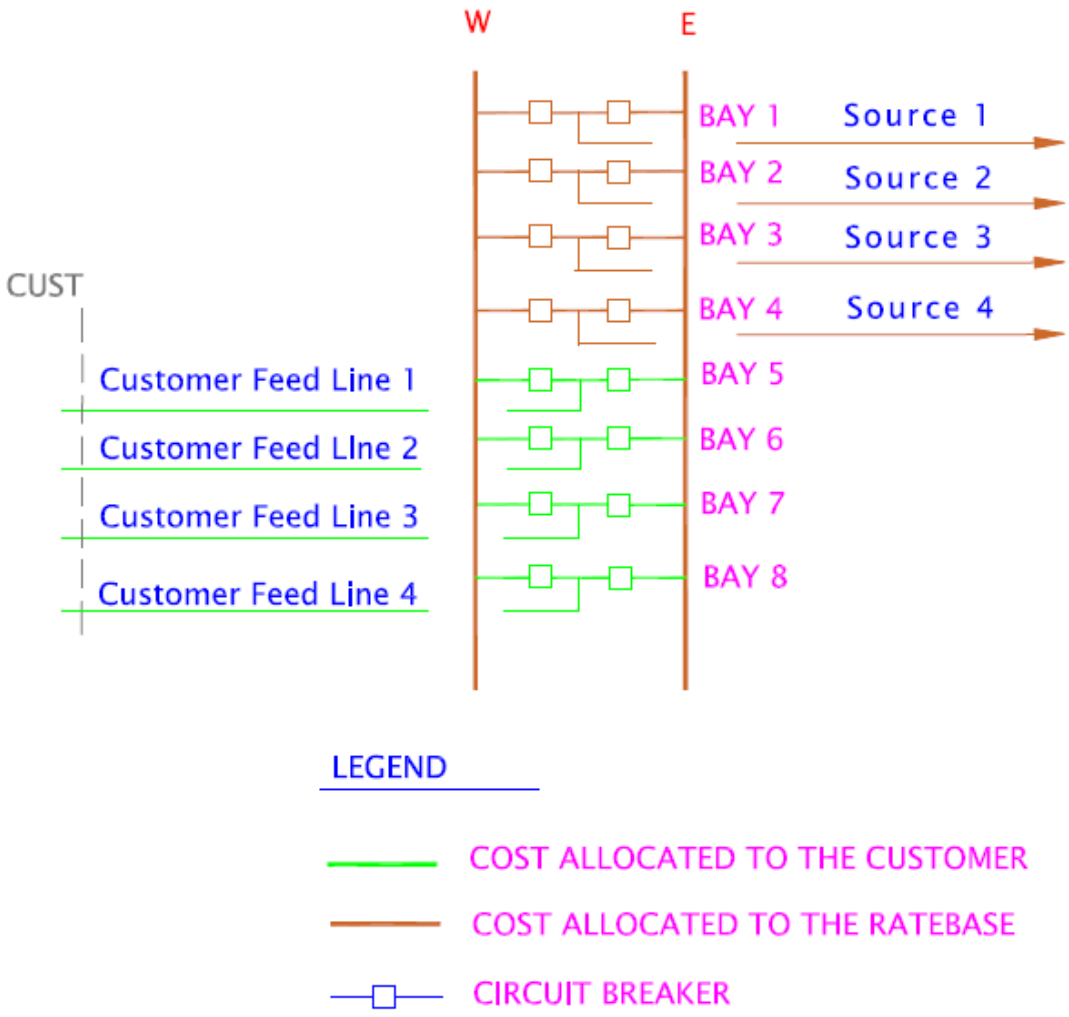
    - Sub: Three associated surge arrestors
- Bay 4:
    - Line: Customer Line 3
    - Sub: 4W down-lead and dead-end structure
    - Sub: CB 4W
    - Sub: Two switches: 4WW & 4WE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 5:
    - Line: Customer Line 4
    - Sub: 5W down-lead, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 5W & 5E
    - Sub: Four switches: 5WW, 5WE, 5TW, & 5EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

PPL Responsible:

- All other equipment and associated minor assets.

Responsibility of Asset Matrix for Double Breaker Double Buss (DBDB) Example 2:



Customer Responsible:

- Bay 1-4: No assets
- Bay 5:
  - Line: Customer Line 1
  - Sub: Bay 5 downleads, dead-end structure, bay conductor, and bay structures
  - Sub: CBs 5W &5E
  - Sub: Four switches: 5WW, 5WE, 5EW & 5EE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors

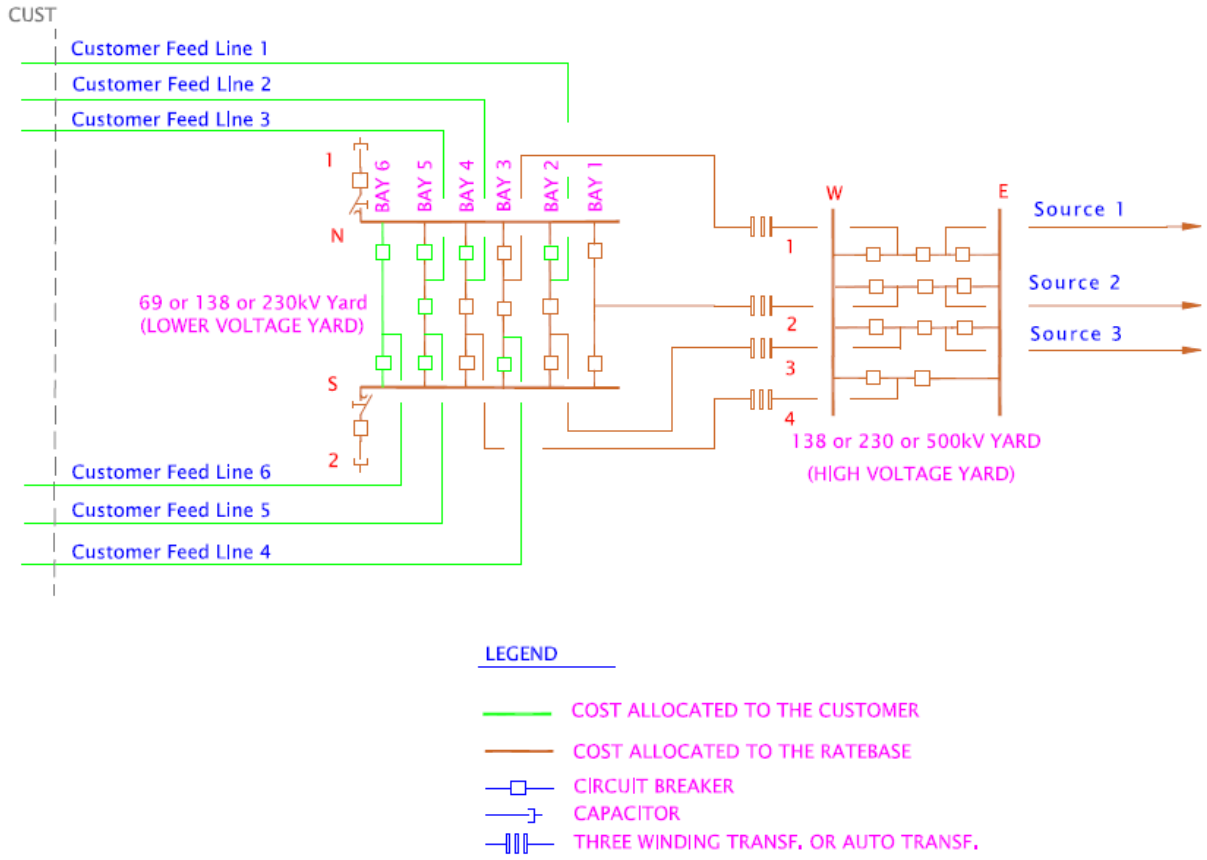
- Bay 6:
    - Line: Customer Line 2
    - Sub: Bay 6 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 6W & 6E
    - Sub: Four switches: 6WW, 6WE, 6EW & 6EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 7:
    - Line: Customer Line 3
    - Sub: Bay 7 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 7W & 7E
    - Sub: Four switches: 7WW, 7WE, 7EW & 7EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 8:
    - Line: Customer Line 4
    - Sub: Bay 8 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 8W & 8E
    - Sub: Four switches: 8WW, 8WE, 8EW & 8EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

PPL Responsible:

- All other equipment.

Responsibility of Asset Matrix for Step Down Substation Example 3:



Customer Responsible:

- Higher voltage yard:
  - No assets

- Lower voltage yard:
- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2N downleads and dead-end structure
  - Sub: CB 1N

    - Sub: Two switches: 2NN & 2NS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 3:
    - Line: Customer Line 4
    - Sub: 3S downleads and dead-end structure
    - Sub: CB 3S
    - Sub: Four switches: 3SS & 3SN
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 4:
    - Line: Customer Line 2
    - Sub: 4N downleads and dead-end structure
    - Sub: CB 4N
    - Sub: Two switches: 4NN & 4NS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 5:
    - Line: Customer Line 3 & 5
    - Sub: 5N & 5S downleads, dead-end structures, bay conductors, and bay structures
    - Sub: CBs 5N, 5T, & 5S
    - Sub: Six switches: 5NN, 5NS, 5TN, 5TS, 5SN, & 5SS
    - Sub: Six associated CCVT's
    - Sub: Six associated surge arrestors
- Bay 6:
    - Line: Customer Line 6
    - Sub: 6S downleads, dead-end structure, bay conductors, and bay structures
    - Sub: CBs 6N & 6S
    - Sub: Four switches: 6NN, 6TS, 6SN, & 6SS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

<u>PPL Responsible:</u>

All other equipment.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 25, 2025
Docket No. R-2025-3057164

EI-PPL-III-1

Reference PPL St. No. 16, Direct Testimony of Joseph Lookup, page15, stating "It drives down costs, improves grid reliability, and helps ensure that households and communities reap the rewards of robust infrastructure while supporting economic revitalization and job creation across the region." Provide all analysis the Company conducted on each of the claims made within this statement. Where applicable, provide the response in a live, unlocked Excel spreadsheet with all links and formulas intact.

PPL Electric Response

See response to CAUSE-PA VIII-9 regarding the Company's analysis that large load growth drives down transmission rates. See OCA VIII-9 Attachment 1 regarding the Company's policy on analyzing reliability benefits of new large load interconnections. The Company does not have any specific analysis regarding the economic benefits of large load growth.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 25, 2025
Docket No. R-2025-3057164

EI-PPL-III-6

Reference PPL's response to EI-PPL-I-9. Provide all analysis the Company has conducted on the minimum contract period for both the 1 and 5 year terms including, but not limited to, revenue and rate analysis on break even periods for investments. Where applicable, provide the response in a live, unlocked Excel spreadsheet with all links and formulas intact.

PPL Electric Response

PPL Electric has not conducted any specific analyses on minimum contract periods. With respect to the standard 1-year minimum contract term for LP-5 customers, all investments are paid for by the customer through CIAC, and there is no revenue, rate impact, or break-even period. With respect to the 5-year minimum term for large load customers which require network upgrades that will be socialized in rates, the Company has informally analyzed the transmission rates to be paid by these customers, and in all circumstances these customers pay transmission rates to cover the socialized upgrade costs prior to the expiration of the initial 5-year term.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 25, 2025
Docket No. R-2025-3057164

EI-PPL-III-7

Reference PPL St. No. 16, Direct Testimony of Joseph Lookup, at page 18, lines 1-4. Provide any supporting analysis that is used to determine whether the customer "will pay electric service rates equal to the upgrade costs that are socialized through transmission rates." Where applicable, provide the response in a live, unlocked Excel spreadsheet with all links and formulas intact.

PPL Electric Response

The Company will monitor large load customer's usage and the amount the customer pays in transmission rates to determine if the customer has satisfied its obligation to pay electric service rates equal to the upgrade costs that are socialized through transmission rates. Transmission rates are allocated based on a customer's contribution to the PPL Electric system peak. The Company can estimate the transmission revenue it will receive from a new large load customer's load ramp schedule. Additionally, the new large load customer agrees to pay transmission rates at a minimum of 80% of the requested load ramp schedule regardless of actual usage. There is no specific analysis responsive to this request; rather, the Company will administer Electric Service Agreements with new large load customers to ensure compliance with the terms and conditions.

CAUSE-PA Statement 2, Havumaki

Appendix D

Exhibits:

Exhibit D-1; Exhibit D-2

PPL ELECTRIC UTILITIES CORPORATION
PROPOSED FPFTY UNIVERSAL SERVICE RIDER RATE
For The Computation Period July 1, 2026 to June 30, 2027

Line No.		Total	RES	SCI [3]	LP-4	LP-5
1	Budgeted Distribution Revenues (Including GRT)	$ 1,005,236,577	$ 730,211,578	$ 234,061,971	$ 38,982,979	$ 1,980,048
2	Budgeted Distribution Revenues (Excluding GRT)	$ 945,927,619	$ 687,129,095	$ 220,252,315	$ 36,682,984	$ 1,863,225
3	Budgeted OnTrack/WRAP Expenses[1]	$ 142,684,939	$ 96,318,359	$ 30,381,411	$ 5,771,141	$ 10,199,759
4	Over/(Under) Collection Including Interest	$ -	$ -	$ -	$ -	$ -
5	Total Expenses to be Recovered in FPFTY (Including GRT) (Line 3 less Line 4)/0.941	$ 151,631,179	$ 102,357,449	$ 32,286,303	$ 6,132,988	$ 10,839,276
6	Budgeted Distribution Kwh Billed	43,151,963,115	$ 14,451,452,318	$ 10,199,746,315	$ 6,032,236,558	$ 12,468,527,924
7	Universal Service Rider $/Kwh for FPFTY (Line 5/Line 6)		$ 0.0071	$ 0.0032	$ 0.0010	$ 0.0009

	72.71%	22.93%	4.36%		
	0.726	0.229	0.0435		0.9985
	RES	**SCI**	**LCI-P**	**LCI-T**	
Allocation (%)[2]	72.60%	22.90%	4.35%	0.14%	

[1] Excludes USR salaries and wages as proposed in PPL Electric Exhibit Fully Future 1 Schedule D-11

[2] From PPL Electric Exhibit BR-1, page 15

[3] Includes the following rate classes: GS-1, GS-3, BL, SA, SM(R), SHS, SLE, SE

PPL ELECTRIC UTILITIES CORPORATION
PROPOSED FPFTY UNIVERSAL SERVICE RIDER RATE
For The Computation Period July 1, 2026 to June 30, 2027

Line No.		Total	RES	SCI [3]	LP-4	LP-5
1	Budgeted Distribution Revenues (Including GRT)	$ 1,005,236,577	$ 730,211,578	$ 234,061,971	$ 38,982,979	$ 1,980,048
2	Budgeted Distribution Revenues (Excluding GRT)	$ 945,927,619	$ 687,129,095	$ 220,252,315	$ 36,682,984	$ 1,863,225
3	Budgeted OnTrack/WRAP Expenses[1]	$ 142,684,939	$ 49,050,483	$ 34,618,715	$ 19,971,852	$ 39,043,889.72
4	Over/(Under) Collection Including Interest	$ -	$ -	$ -	$ -	$ -
5	Total Expenses to be Recovered in FPFTY (Including GRT) (Line 3 less Line 4)/0.941	$ 151,631,179	$ 52,125,912	$ 36,789,282	$ 21,224,072	$ 41,491,913
6	Budgeted Distribution Kwh Billed	43,151,963,115	$ 14,451,452,318	$ 10,199,746,315	$ 6,032,236,558	$ 12,468,527,924
7	Universal Service Rider $/Kwh for FPFTY (Line 5/Line 6)		$ 0.00361	$ 0.00361	$ 0.00352	$ 0.00333

	RES	SCI	LCI-P	LCI-T
Allocation (%)[2]	34.38%	24.26%	14.00%	27.36%

[1] Excludes USR salaries and wages as proposed in PPL Electric Exhibit Fully Future 1 Schedule D-11
[2] From PPL Electric Exhibit BR-1, page 94
[3] Includes the following rate classes: GS-1, GS-3, BL, SA, SM(R), SHS, SLE, SE

CGC Statement No. 1
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

DIRECT TESTIMONY OF

GUY SHARFMAN

ON BEHALF OF

ASPEN POWER, 38 DEGREES, CVE NORTH AMERICA, SYNCARPHA CAPITAL, LLC, TWILIGHT RENEWABLES, BOLLINGER SOLAR, AND CEP RENEWABLES, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:

MAXIMUM REGISTERED PEAK LOAD

DECEMBER 22, 2025

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DIRECT TESTIMONY OF

GUY SHARFMAN

SECTION I.

INTRODUCTION AND PURPOSE

Q: PLEASE STATE YOUR NAME, TITLE, EMPLOYER AND BUSINESS ADDRESS.

A: My name is Guy Sharfman. I am a Co-Founder and Vice President of Market Analytics at Intelometry, Inc., a systems, data and consulting company specializing in the electric industry. My business address is 5373 W Alabama St., Suite 400, Houston, Texas 77056.

Q: PLEASE DESCRIBE YOUR CURRENT RESPONSIBILITIES.

A: I oversee Intelometry's data services and consulting business. Our data services encompass the development, maintenance and distribution of electric industry data products and market reports utilized by energy companies, brokers, governmental entities, consulting firms, trade associations and aggregators used for electric supply and renewable energy operations and analyses across U.S. markets. I also head Intelometry's consulting business that specializes in electric market operations, generation asset valuations, market strategy, and regulatory advisement.

Q: PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.

A: I received a B.A. degree in economics from the University of Illinois at Urbana/Champaign in 1994, and an M.A. in economics from DePaul University at Chicago in 1998.

Q: PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE

A: I have over 25 years of experience in electric industry operations and regulatory matters and have testified on electric restructuring before various state commissions and legislative bodies. From 1998 to 2000, I was employed as a Consultant for Analytical Support Network, Inc. ("ASNI"), a firm specializing in regulatory and economic consulting in the electricity industry. During my time at ASNI, I became involved in energy deregulation, providing support for various cases before state commissions, assisting energy retailers with product structuring and pricing related issues, and working with consumer groups looking to participate in deregulation. In 2000, I became Manager of Electric Services for Nicor Energy Services, L.L.C. in Lisle, Illinois. In that position, I managed the power-pricing desk, negotiated power supply agreements with wholesalers, developed electric service capabilities for the company in various Illinois, Michigan, and Ohio utility service territories, and structured mass-market and individualized retail power products. In 2001, I took a position with Enron Energy Services where I managed Enron's retail commodity positions in the Midwest region. My responsibilities at Enron included buying and selling power, forward curve creation and maintenance for numerous utility service territories, developing Enron's capability to serve load in new markets, as well as assisting regulatory affairs in various matters. In 2002, I took a position with Econ One Research, Inc, a company specializing in energy economics and litigation. My duties at Econ One included consulting on wholesale, retail, and regulatory matters to energy companies, governmental bodies, as well as end users. We formed Intelometry in 2003. My Curriculum Vitae is attached as Exhibit CGC 1.0.

Q: ON WHOSE BEHALF ARE YOU TESTIFYING?

A: I am testifying on Behalf of the Customer-Generator Coalition ("CGC").

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: Yes.

Q: WHAT ISSUES HAVE YOU BEEN ASKED TO EVALUATE WITH RESPECT TO PPL ELECTRIC'S 2025 BASE RATE FILING?

A: I have been asked to review and comment on PPL's proposal to amend the definition of *Maximum Registered Peak Load* ("MRPL"). It's clear that the new definition will reclassify many customer generators belonging to the PPL Generation Supply Charge - 1 ("GSC-1") customer class as Generation Supply Charge - 2 ("GSC-2"). This change will have a material impact on the revenue stream customer generators receive for excess generation. The proposed change reneges on the tariff structure that drove behind-the-meter solar development for GSC-1 customers residing in PPL's service area.

Q: CAN YOU PLEASE SUMMARIZE THE KEY POINTS IN YOUR TESTIMONY?

A: After reviewing key documents submitted as part this docket including PPL's proposed changes, the Direct Testimony and exhibits of PPL witness Andrew Castanaro, responses to data requests and other documents, my conclusions are the following:

I. The tariff structure that governs solar crediting is a key factor that drives solar development in a market. PPL's proposed tariff changes effectively renege on the

solar crediting structure that drove solar expansion in PPL's service area. The proposed changes will harm many GSC-1 customers by reclassifying them as GSC-2 customers, thereby greatly lowering the revenue they currently receive for excess solar generation.

II. The reclassification of GSC-1 customers to GSC-2 would also expose these customers to a highly volatile and unpredictable wholesale electricity market. Since these customers likely lack the tools to analyze and mitigate the risks associated with the wholesale market they may be harmed as a result.

III. If approved, the PPL proposal could materially hinder solar development in PPL's service area since planned GSC-1 solar installs may be canceled if the array is no longer economically viable under GSC-2. Further, since solar developers cannot predict or hedge PPL changes to solar crediting rules, they may focus their efforts on utilities that don't pull the rug out from under them midstream.

IV. PPL has not demonstrated that either the Company or its customers will be harmed if the tariff proposal is rejected by the Commission.

V. The Commission should summarily reject the PPL proposal to redefine MRPL. However, should the Commission adopt the PPL rule change, existing GSC-1 customer generators should be allowed to remain on GSC-1 since that was the rate that the economic viability of their generation was modeled on. This would be akin to PPL receiving stranded cost recovery with open access.

Q: ARE YOU SPONSORING ANY ACCOMPANYING EXHIBITS OR SCHEDULES SUPPORTING YOUR TESTIMONY?

A: Yes, I am sponsoring the following exhibits:

Exhibit CGC 1.0: Curriculum Vitae of Guy Sharfman

Exhibit CGC 2.0: GSC-1 Solar Credit v GSC-2 Solar Credit

Exhibit CGC 3.0: Estimated 2028 GSC-1 PTC based on Amerex Peak Forwards

Exhibit CGC 4.0: PPL Electric Utilities Corporation's Exceptions to Recommended Decision, Second Distributed Energy Resources Management Plan Proceeding

SECTION II.

PPL' PROPOSAL TO AMEND THE MRPL DERIVATION FOR THE GSC-1 CLASS WILL HARM GSC-1 CUSTOMER GENERATORS

Q: WHY IS THE TARIFF STRUCTURE THAT GOVERNS SOLAR CREDITING A KEY FACTOR THAT DRIVES SOLAR DEVELOPMENT IN A MARKET?

A: Market entry in the electric industry is never easy. For solar companies, market entry and operations require committing considerable dollars and time to site assessment, system design, permitting, interconnection, installation, utility approvals, regulatory approvals and net metering enrollment, not to mention sales and marketing expenses. CGC members, for example, have spent millions of dollars on such endeavors in PPL's service territory alone. The high cost and risks associated with market penetration compel solar companies to model the economics of planned facilities prior to building, and tariffs that govern solar

crediting are a key input of that assessment since they dictate the facility's revenue stream for generation.

Q: CAN YOU ELABORATE ON THE MONEY SPENT BY CGC MEMBERS TO DEVELOP SOLAR IN PPL'S SERVICE AREA?

A: CGC members have paid PPL millions to cover the cost of system upgrades as a prerequisite for interconnection. This is in addition to the other costs associated with building and operations.

Q: WHAT IS THE IMPACT ON EXISTING AND PLANNED SOLAR FACILITIES IF TARIFF REVISIONS LOWER THE SOLAR CREDITS THOSE FACILITIES USED TO GET?

A: The economics of impacted facilities will be reevaluated. For existing facilities, project cost recovery may take longer, or never be fully realized. Planned projects may be revised or even canceled.

Q: PLEASE EXPLAIN HOW THE CURRENT TARIFF TREATMENT FOR CUSTOMER-GENERATORS IN PPL'S SERVICE TERRITORY, SPECIFICALLY HOW (I) CUSTOMER-GENERATORS ARE CLASSIFIED BETWEEN GSC-1 AND GSC-2, (II) MAXIMUM REGISTERED PEAK LOAD (MRPL) IS DEFINED TODAY, AND (III) NET-METERING COMPENSATION OPERATES UNDER THE COMPANY'S PRESENT DEFAULT SERVICE STRUCTURE.

A: Under PPL's current tariff structure, the assignment of a full-service customer to either the Small Commercial & Industrial class (GSC-1) or the Large Commercial & Industrial class (GSC-2) is determined by a peak demand threshold of 100 kW. A customer's peak demand value is "*based on the customer's ICAP peak load contribution to PJM peak load assigned for the most recent PJM Planning Year*.[1]" Customer-generators with peak demands of less than 100kW fall into the GSC-1 class and those with peak demands of 100kW and above fall into the GSC-2 class. While the PPL tariff does not explicitly contain the term "*maximum registered peak load*", PPL witness Castanaro implies in his direct testimony that the term refers to the "*peak demand*" in PPL's existing tariff.

Under the current PPL tariff, excess-generation customers falling into the GSC-1 class receive a credit based on the PPL generation rate to full service GSC-customers. Excess-generation customers falling into the GSC-2 class receive a credit based on PJM real-time energy market settlement.

[1] See PPL tariff, page 19Z.4

Q: UNDER THE EXISTING STRUCTURE, HOW ARE EXCESS GENERATION CREDITS CALCULATED AND APPLIED FOR CUSTOMER-GENERATORS FALLING IN THE GSC-1 CLASS?

A: For customers generators falling into the GSC-1 class, the PPL tariff states that:

> "*On an annual basis consistent with the PJM planning period, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by Company to the customer-generator during the preceding year at the Company's Rate Schedule Price To Compare consistent with Commission regulations.*[2]*"*

PPL defines the ***Price to Compare*** as the:

> *"…default rate, as a reference when shopping for electric generation suppliers. This is the rate you'll pay if you don't shop or you're on our OnTrack program.*[3]*"*

This essentially means that a GSC-1 customer generator that produces more electricity than they purchase from PPL on an annual basis receives a credit equal to PPL's default generation tariff rate for customers that do not opt for competitive electric supply. These rates are usually held fixed for six months at a time, changing each June and December. Although, these rates have changed off cycle from time to time in past years.

[2] See PPL Electric Utilities Corporation, page PPL 19L.4

[3] https://www.pplelectric.com/site/Ways-to-Save/Rates-and-Shopping

Q: UNDER THE EXISTING REGIME, HOW ARE EXCESS GENERATION CREDITS CALCULATED AND APPLIED FOR CUSTOMER-GENERATORS FALLING IN THE GSC-2 CLASS?

A: PPL's GSC-2 service rate charges customers a PJM based energy charge and capacity charge and a PJM and PPL based administrative charge. While the PPL tariff does not state so explicitly, the tariff structure implies that for excess-generation GSC-2 customers receive only receive the energy charge as a credit. This charge is based on PJM real-time market settlement at the PPL zone. The specific language that implies this is the following:

> "*GSC-2 Energy Charge per KWH: The product of actual real-time LMPs at the PPL Residual Aggregate Node as reported by PJM for each hour of the billing month expressed in cents per KWH multiplied by the customer's actual energy use, adjusted for losses, during each hour of the billing month.*[4]*"*

PPL witness Castanaro also confirms in his direct testimony that the credit for excess-generation that GSC-2 customers receive is "*calculated using real-time pricing based on the hourly generation needs of the customer class.*[5]**"**

Q: ARE THERE DIFFERENCES BETWEEN GSC-1 AND GSC-2 SOLAR CREDITS?

A: Absolutely. PPL's GSC-2 excess-generation customers receive an index-based credit where the credit amount is based on PJM real-time settlement at the PPL zone. It should be noted that PJM real-time prices are highly volatile and can swing wildly from hour to hour and day to day. From my experience, energy users that opt for supply rates like GSC-2 tend to

[4] See PPL tariff, Original Page No. 25

[5] See Castanaro Direct, page 7, lines 15-16

be more sophisticated users with capability to assess and mitigate risks and even profit from wholesale market volatility.

PPL's GSC-1 excess-generation credit is very different. While GSC-2 excess generation customers receive a wholesale electricity-based credit, GSC-1 excess-generation customers receive a retail electricity-based credit equal to the full GSC-1 PTC. Unlike the wholesale market, the GSC-1 PTC remains fixed for months at a time, thereby shielding customers from wholesale market volatility. As such, GSC-1 customers tend to be less sophisticated energy users that lack the capability, systems and expertise to effectively analyze and engage the wholesale electricity market directly.

Q: HOW DOES THE CURRENT STRUCTURE PROVIDE STABILITY AND PREDICTABILITY FOR CUSTOMER-GENERATORS, ESPECIALLY SMALL-SCALE RESIDENTIAL OR SMALL COMMERCIAL SYSTEMS?

A: PPL residential and small commercial PTCs remain fixed for months at a time, most often from June to December and December to June. This shields these customers from wholesale market volatility they are likely ill-equipped to deal with. Additionally, because the PTC remains fixed for all hours, it is much easier for less sophisticated energy users to understand as well as audit PPL invoices and credits.

Q: PLEASE SUMMARIZE PPL'S PROPOSED REDEFINITION OF MAXIMUM REGISTERED PEAK LOAD TO INCLUDE *NET EXPORT* RATHER THAN *ACTUAL DEMAND.*

A: PPL seeks to redefine the MRPL, or Peak Demand as it's called in the PPL tariff, in two fundamental ways that appear to artificially inflate a customer's MRPL. The first is that PPL wants to bifurcate MRPL derivation from PJM ICAP. Under the current definition, the MRPL is derived using a customer's load during the five PJM summer coincident peak hours ("5CP") that determine a customer's capacity tag for PJM ICAP. Under PPL's proposed new schema, the MRPL will be derived based on a "*customer's highest maximum registered peak load (kW) in the most recent 12-month period ending in September 30.*[6]"

The second definition change is that PPL wants to add a customer-generator's nameplate capacity to their new MRPL value, which will then count towards the MRPL threshold that determines whether a customer falls in the GSC-1 or GSC-2 class.

Q: HOW DOES BIFURCATING THE MRPL DERIVATION FROM PJM ICAP ARTIFICIALLY INFLATE THE MRPL?

A: PJM's capacity tag derivation for a given customer takes an average of a customer's load during PJM's 5CP for a capacity year. 5CP are the five hours boasting the highest PJM system peak demand during summer months. Unless a customer's individual load movement is identical to the PJM system, the customer's actual peak demand during the year will not be incorporated into MRPL under current rules, meaning their MRPL used to determine the GSC-1 or GSC-2 class will likely be lower than the customer's actual peak.

[6] See Castanaro Direct, page 5, line 20

Further, the PJM derivation uses the average load during the 5CP hours, meaning that a customer's capacity obligation will fall below their annual peak demand even if the customer's actual peak is coincident with one of the 5CP hours.

Under PPL's new MRPL definition, PJM's 5CP will no longer be used. Instead, a customer's MRPL will be determined by the customer's annual peak demand in a single hour. It's likely that many PPL customers will see their MRPL rise as a result.

Q: HOW WOULD ADDING CUSTOMER-GENERATOR'S NAMEPLATE CAPACITY TO THE MRPL ARTIFICIALLY INFLATE THE MRPL?

A: A customer generator's nameplate capacity is the maximum amount of power a generator is designed to produce under ideal conditions. Note that this value is tied to a customer's ability to produce energy, as opposed to demanding it. Nevertheless, PPL proposes to erroneously incorporate this value into a customer's MRPL derivation, thereby inflating, and potentially greatly inflating, a customer's MRPL.

Q: WHY DO YOU CONTEND THAT PPL IS ERRONEOUSLY APPLYING A CUSTOMER GENERATOR'S NAMEPLATE CAPACITY TO THEIR MRPL DERIVATION UNDER PPL'S PROPOSED SCHEMA?

A: From an electricity portfolio management perspective, customer load is considered a short position, meaning that customer load represents a supply obligation that must be met. A generator, customer-based or otherwise, produces the energy to meet that supply obligation, and is therefore considered a long position. If PPL's intent is to incorporate customer-generation nameplate capacity into MRPL derivation, that nameplate capacity

should, if anything, offset a customer's peak demand, not add to it. Instead, PPL seeks to essentially convert a customer-generator's nameplate capacity from a long position to a short position and then add that artificial short position to the customer's annual peak demand. The result would be a complete mischaracterization of a customer's actual MRPL, since their actual peak demand will have little relation to their calculated MRPL.

PPL's own filings in other Commission proceedings confirm that distributed energy resources ("DERs") reduce, rather than increase, customer demand and system load. In its Exceptions to the Recommended Decision in its Second DER Management Plan proceeding, PPL expressly states that continuous monitoring and archiving of DER output data "avoids load masking" and leads to "more accurate forecasting of both DER output and customer load demand."[7] PPL further acknowledges that increased DER hosting capacity "reduces the demand on its distribution circuits and, by extension, the demand they are pulling from the transmission system ."[8] These admissions are inconsistent with PPL's proposal in this proceeding to treat customer-generator nameplate capacity as additional demand for purposes of calculating MRPL. A resource that reduces net load, improves demand forecasting, and mitigates load masking cannot, as a matter of sound electric system analytics or cost-causation principles, be recharacterized as incremental customer demand.

[7] *PPL Electric Utilities Corporation, Exceptions to Recommended Decision*, Docket No. P-2024-3049223, at pp. 14–15 (PDF pp. 21–22) (stating that "continuous monitoring and archiving of DER output data avoids load masking" and leads to "more accurate forecasting of both DER output and customer load demand").

[8] *Id*. at p. 6 (PDF p. 13) (explaining that increased DER hosting capacity "improve[s] safety, reliability and resiliency, reduce interconnection costs for DER interconnection applicants (e.g., avoidance of paying for distribution system upgrades), mitigate the impact of DERs on the distribution system, and increase the distribution circuits' hosting capacity by monitoring and actively managing DERs in the service territory").

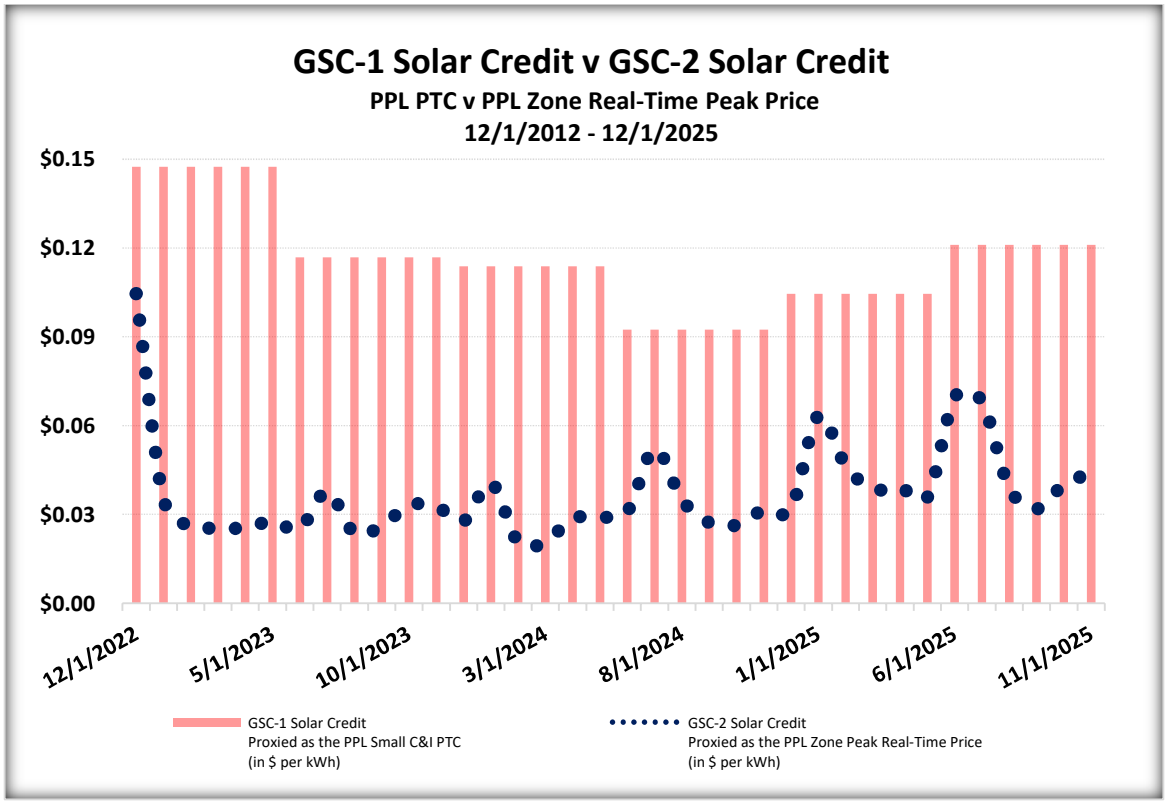
Q: HOW WOULD THIS NEW DEFINITION AFFECT CUSTOMER CLASSIFICATION BETWEEN GSC-1 AND GSC-2?

A: If the Commission were to accept PPL's proposal, I believe many GSC-1 customer-generators would be reclassified as GSC-2. These customers would then be served under the highly volatile GSC-2 wholesale-based rate, instead of the more stable and easier to understand GSC-1 PTC.

Q: HOW WOULD THIS RECLASSIFICATION CHANGE THE PRICE CUSTOMER-GENERATORS RECEIVE FOR THEIR EXPORTS AND THE PRICE THEY PAY FOR IMPORTS?

A: Customer-generators currently receiving the GSC-1 credit that will be reclassified to receive the GSC-2 credit will likely see a drastic drop in revenue due to the PPL change. Exhibit CGC 2.0 compares historical average monthly peak real-time prices for the PJM PPL zone to the GSC-1 PTC from 12/1/2022 to 12/1/2025. . In this comparison peak real-time prices serve as a proxy for GSC-2 zonal credits, while the GSC-1 PTC serves as a proxy for GSC-1 solar credits. Analysis results indicate that GSC-1 solar credits average 67% higher than GSC-2 solar credits. Further, the drop in revenue with the GSC-2 solar credit averages nearly $79 per MWh or 7.9 cents per kWh. Chart CGC 2.1 below illustrates this comparison over time.

Chart CGC 2.1


GSC-1 Solar Credit v GSC-2 Solar Credit
PPL PTC v PPL Zone Real-Time Peak Price
12/1/2012 - 12/1/2025
$0.15
$0.12
$0.09
$0.06
$0.03
$0.00
12/1/2022
5/1/2023
10/1/2023
3/1/2024
8/1/2024
1/1/2025
6/1/2025
11/1/2025
GSC-1 Solar Credit
Proxied as the PPL Small C&I PTC
(in $ per kWh)
GSC-2 Solar Credit
Proxied as the PPL Zone Peak Real-Time Price
(in $ per kWh)

Q: WHY IS THE GSC-1 CREDIT FOR EXCESS GENERATION CUSTOMERS SO MUCH HIGHER THAN THE GSC-2 CREDIT?

A: As previously stated, PPL's GSC-2 tariff rate consists of an energy, capacity and administrative charge. However, GSC-2 excess generation customers only receive the energy charge as a credit. GSC-1 customers receive the full PPL PTC which includes capacity, transmission, ancillary services, ISO and administrative fees and other attributes in addition to energy. As such, the GSC-1 credit will be much higher than the GSC-2 credit for the overwhelming majority of the time. The GSC-1 credit is also much less volatile, since PTC prices remain fixed for months at a time.

SECTION III.

GSC-1 CUSTOMERS LACK THE TOOLS TO BOTH ANALYZE AND MITIGATE THE RISKS ASSOCIATED WITH A VOLATILE WHOLESALE MARKET

Q: HOW WOULD PPL'S PROPOSED CHANGES TO THE MRPL AFFECT FUTURE SOLAR ADOPTION?

A: I believe it would deter new solar development.

Q: WHAT EFFECT WOULD THIS HAVE ON PENNSYLVANIA'S AEPS COMPLIANCE PATH?

A: If the goal is to increase renewable generation in the Commonwealth, the PPL proposal would stand in opposition to that path.

Q: IN YOUR EXPERT VIEW, IS IT ACCURATE TO CHARACTERIZE A BEHIND-THE-METER SOLAR ARRAY EXPORTING INTERMITTENTLY AS EQUIVALENT TO A 3 MW INDUSTRIAL LOAD?

A: No. Outside of the fact that a solar array generates power and load consumes it, there is no reason to suggest that any industrial load would behave in the same manner as a solar generator that depends on hours of sunlight.

Q: WOULD SHIFTING SMALL RESIDENTIAL OR SMALL-BUSINESS SOLAR CUSTOMERS TO LMP-BASED SETTLEMENT INCREASE VOLATILITY AND CONSUMER CONFUSION?

A: I believe so, yes. Real-time LMP is extremely volatile. Wholesale-level players such as large users or energy companies possess the tools to mitigate the costs and risks associated with this market. Small players do not. As such, forcing smaller customers to operate in this market will undoubtedly create confusion, and unpredictability.

Q: AT PAGE 7, LINES 18–20 OF CASTANARO'S TESTIMONY, HE STATES THAT SMALL CUSTOMER-GENERATORS ARE *"NOT SOPHISTICATED MARKET PARTICIPANTS"*. DOES HIS PROPOSAL TO COMPENSATE THEM USING REAL-TIME LMP ALIGN WITH THAT ADMISSION?

A: No. Customers that take service under PPL GSC-1 tend to be less sophisticated electric users that do not have the ability to assess and mitigate wholesale market risk. This risk can be significant, as wholesale real-time energy prices are highly volatile and change every hour.

Q: HOW DO LARGER CUSTOMERS OR *"SOPHISTICATED MARKET PARTICIPANTS"* DEAL WITH WHOLESALE MARKET RISK?

A: Larger and more sophisticated energy users have tools at their disposal that enable them to analyze and mitigate wholesale risk. These tools include:

1) Expertise: energy experts on staff that manage energy requirements, energy costs and associated risks.

2) **Data:** access to historical real-time and day-ahead market data, forward and futures market data, and historical and forecast weather data used to predict market prices and make strategic decisions as a result.

3) **Hedges**: ability to buy fixed price hedges to mitigate hourly market risk.

4) **Day-Ahead Scheduling**: utilize the day-ahead market to mitigate the risk of the real-time market.

In open access choice markets like Pennsylvania, larger customers also tend to partner with competitive energy providers that help them navigate and take advantage of the wholesale market to lower their energy spend.

Q: WHAT VULNERABILITY WOULD GSC-1 CUSTOMERS FACE BECAUSE THEY LACK SUCH TOOLS?

A: The real-time market can spike without warning, saddling customers with unexpected invoices that can be many times their normal spend. In February 2021, Winter Storm Uri struck the United States sending natural gas and electricity markets soaring. Prior to the storm, an energy company called Griddy was selling real-time electricity to residential customers in Texas tied to the ERCOT LMP market. The Storm caused ERCOT LMP prices

to spike for days, saddling Griddy residential customers with electric bills as high as $15,000[9]. The state of Texas banned residential customers from accessing real-time rates as a result. PPL now seeks to force GSC-1 customers to take service on a rate banned for such customers in other states.

Q: BUT WOULDN'T CUSTOMER GENERATORS WITH EXCESS GENERATION BE SHIELDED FROM REAL-TIME PRICE VOLATILITY?

A: No. GSC-1 excess generation customers will have no way to predict solar credit revenue, since they lack access to real-time data, along with the expertise, tools and other data required to effectively mitigate wholesale market risk. This will make business planning difficult. In addition, there is no guarantee that the solar array on their premises will be generating when the market spikes.

Q: HOW WOULD THIS AFFECT THEIR ABILITY TO PREDICT PAYBACK PERIODS OR PROJECT VIABILITY?

A: The ability to predict payback periods would be greatly diminished for these customers, as they lack the tools, data and expertise necessary to perform this kind of assessment.

[9] 'Price Gouging': Texas Power Supplier Griddy Energy Hit with Class Action Over 'Exorbitant' Bills Amid Winter Storm Uri.

SECTION IV.

IMPACT ON SOLAR DEVELOPMENT IN THE PPL SERVICE AREA

Q: DO YOU BELIEVE THAT FORCING EXCESS-GENERATION CUSTOMERS CURRENTLY RECEIVING GSC-1 CREDITS TO RECEIVE GSC-2 CREDITS INSTEAD COULD IMPACT SOLAR DEVELOPMENT IN PPL'S SERVICE AREA AND PENNSYLVANIA IN GENERAL?

A: Yes. The decision to build new generation, solar or otherwise, is a function of expected revenue and cost of the facility. Since renewable portfolio standards are state specific, compensation for solar facilities varies state to state. Solar providers will assess solar crediting rules as part of their decision to enter a new market, expand in an existing market, as well as determine which customer classes to target. Solar generators operating in PPL's service area based their investments on the rules for solar generation compensation set forth by the Commission. Adopting the PPL proposal to change the MRPL definition will effectively renege on the promises made to these solar generators that enticed them to build solar generation in the PPL service area in the first place. Forcing GSC-1 customer generators into GSC-2 would result in a write-down of existing assets due to diminished revenue expectations. Solar companies would also be forced to reevaluate planned projects or expansion in the PPL market. Adopting the PPL proposal would also showcase the PPL service area as a risky place to build solar.

Q: WHY DO YOU SAY THE PPL PROPOSAL WILL CAUSE A WRITE-DOWN OF EXISTING GSC-1 SOLAR FACILITIES THAT MOVE TO GSC-2?

A: Determining the economic viability of a solar installation is a function of the expected cost and revenue of the solar array. For GSC-1 customer generators, the economic viability of their solar installation was based on a solar credit revenue stream modeled on the GSC-1 PTC. Changing that revenue stream to the real-time market, which is volatile, unpredictable, and significantly lower than the GSC-1 PTC, will no doubt lower the value of the solar array, causing a write-down.

Q: WHY WOULD PPL'S PROPOSED CHANGE TO MRPL DERIVATION POTENTIALLY RESULT IN THE CANCELATION OF PLANNED PROJECTS?

A: The economics of GSC-1 planned projects were based on solar credit revenue tied to the GSC-1 PTC, not the real-time wholesale market. Remodeling these projects because of the PPL rule change with a lower revenue assumption may result in projects being underwater, thereby forcing their cancelation.

SECTION V.

NO EVIDENCE OF EXISTING CUSTOMERS BEING HARMED

Q: WHY IS PPL LOOKING TO REVISE THE MRPL TO FORCE SOME GSC-1 CUSTOMERS TO THE GSC-2 CLASS?

A: PPL witness Castanaro claims that while the threshold for the GSC-1 customer class is 100kW of demand, there are GSC-1 customers with behind the meter solar arrays

generating as much 1-3MW of electricity. Currently, these customers, which Mr. Castanaro terms "no load" customers receive the GSC-1 solar credit for their excess generation. Mr. Castanaro contends that because the solar installations of these customers produce more power than the 100kW class threshold, they should instead be classified as GSC-2 customers. Otherwise, the principle of equity in cost recovery is undermined because:

> "*Small C&I customers taking default service end up bearing the financial burden for projects that, by virtue of their size and output, should be classified as Large C&I.*"[10]

Q: WHAT ARE YOUR THOUGHTS ABOUT PPL WITNESS CASTANARO'S ASSESSMENT?

A: Mr. Castanaro's contentions are hard to follow. Utility rate classes are generally set based on electric demand and usage pattern. It is not clear why a GSC-1 customer that behaves nothing like a GSC-2 customer should be forced to take service under GSC-2 just because they have a solar generator on-site that produces more than 100kW of electricity. Further, Mr. Castanaro's assertion that GSC-1 customers pay the "financial burden" for projects is also puzzling. The installation and maintenance of solar generation is paid for by the customer generator and solar company. The MWh associated with solar generation offset the fuel-based generation PPL would be forced to purchase otherwise. Aside from the fact that offsetting fuel-based generation was the goal of AEPS to begin with, the MWh generated by GSC-1 customer generators reduce the MWh PPL must procure to supply the GSC-1 class. As such, I would expect the GSC-1 PTC to decline over time, which benefits the GSC-1 class.

[10] Castanaro Direct, page 3, lines 20-22

Further, PPL's assertion that existing GSC-1 customers impose a cost burden on other customers is also inconsistent with the Company's own evidence regarding the system-level benefits of distributed energy resources ("DERs"). In its Exceptions to the Recommended Decision in the Second Distributed Energy Resources Management Plan proceeding, PPL explains that incremental DER deployment "will avoid market purchases" and reduce the need for procurement from wholesale markets.[11] PPL further states that DER integration enables deferral of infrastructure upgrades and produces net system benefits, placing downward pressure on customer costs rather than increasing them.[12] These admissions undermine the premise that existing customer-generators receiving GSC-1 treatment shift costs to other customers or justify reclassification based on equity or cost-causation principles.

Q: DOES PPL PROVIDE ANY EMPIRICAL BASIS (E.G., DATA, MODELING, COST STUDIES, OR LOAD-FLOW ANALYSIS) TO JUSTIFY ITS CLAIM THAT THE CURRENT TARIFF "MISALIGNS" COST RESPONSIBILITY?

A: No, Mr. Castanaro does not adequately explain his reasoning or provide exhibits to illustrate it.

[11] *PPL Electric Utilities Corporation, Exceptions to Recommended Decision*, Docket No. P-2024-3049223, at p. 32 (PDF p. 39) (stating that incremental DERs "will avoid market purchases").
[12] *Id*. at pp. 14–16 (PDF pp. 21–23) (describing DER integration as producing system benefits, deferring infrastructure investment, and improving planning and reliability).

Q: DOES HE SHOW ANY EVIDENCE THAT SUCH DISTRIBUTED GENERATION FACILITIES CREATE A COST BURDEN COMPARABLE TO LARGE INDUSTRIAL CUSTOMERS?

A: No. PPL has not presented any empirical evidence demonstrating that distributed generation facilities create a cost burden comparable to large industrial customers. To the contrary, solar generation provides tangible benefits to the Commonwealth and to PPL's distribution system, rather than imposing a burden as PPL suggests. In addition to supplying zero-emission generation, customer-generators are required, as a prerequisite to interconnection, to fund substantial upgrades to the surrounding distribution infrastructure identified through PPL's interconnection studies. In many instances, customer-generators pay millions of dollars to upgrade substations, feeders, protection equipment, and related facilities in order to secure their position in the interconnection queue. These infrastructure costs are not borne by the general ratepayer, but are paid directly by customer-generators and remain on the system for the benefit of PPL and other customers.

For these reasons, the CGC views customer-generators not as a cost burden, but as partners of PPL; contributing both clean generation and customer-funded infrastructure investments that support system reliability and advance the Commonwealth's energy policy objectives.

Q: DOES MR. CASTANARO PROVIDE ANY EVIDENCE SHOWING THAT SMALL C&I CUSTOMERS SUFFER HIGHER DEFAULT-SERVICE PROCUREMENT COSTS DUE TO NET-METERING EXPORTS?

A: No.

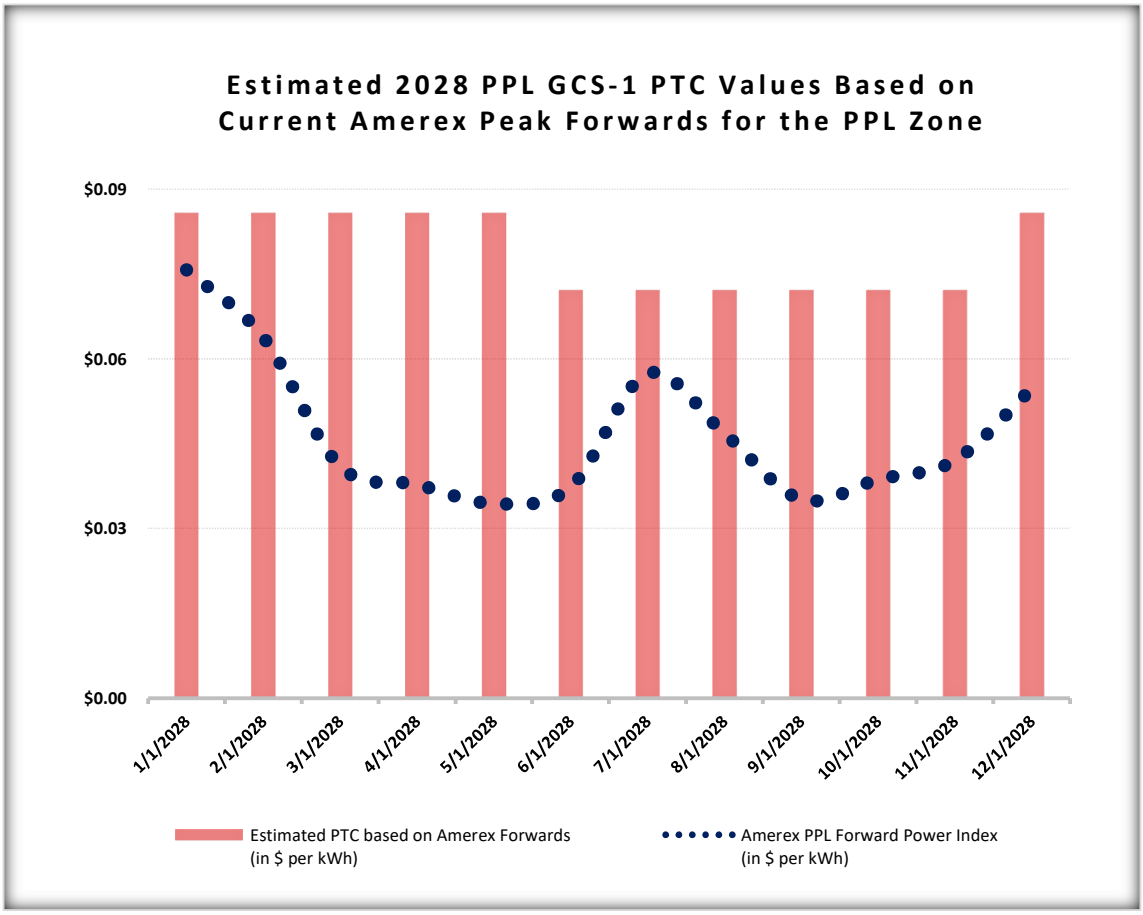
Q: DOES HE PROVIDE ANY STUDY COMPARING COST-TO-SERVE FOR A 3 MW NET-METERED FACILITY TO A 3 MW LOAD-CONSISTENT INDUSTRIAL FACILITY?

A: No.

Q: MR. CASTANARO PRESENTS AN EXHIBIT AT PPL ELECTRIC EXHIBITS AC-1 THROUGH AC-3 CLAIMING THE PTC COULD REACH $300/MWH BY 2028. IN YOUR EXPERT OPINION, IS THIS NUMBER GROUNDED IN ANY PUBLICLY AVAILABLE FORWARD CURVE, PJM FORECAST, EIA PROJECTION, OR WHOLESALE MARKET TREND?

A: No, forward and futures-based power markets provide no indication whatsoever that a $300 per MWh PTC price is on the horizon for 2028. Exhibit CGC 3.0 provides Amerex peak forwards for the PJM PPL zone measured on 12/17/2025 as well as estimated GSC-1 PTC values based on the Amerex forwards. Amerex is a major wholesale power and natural gas broker that does business throughout the energy industry. Amerex forwards are an industry standard benchmark for future power prices. This data suggests that GSC-1 PTC prices will be nowhere near $300 per MWh in 2028. As illustrated by Chart CGC 3.1 below, PTC prices for 2028 are not even expected to surpass $100 per MWh (10 cents per kWh), much less $300 per MWh.

Chart CGC 3.1



Q: IS SUCH AN EXTREME SCENARIO CONSISTENT WITH THE EXISTENCE OF A COMPETITIVE RETAIL SUPPLY MARKET, WHICH DISCIPLINES UPWARD PRESSURE ON THE PTC?

A: No. If the PTC rose to $300/MWh when wholesale prices do not warrant it, full-service customers would leave PPL service in droves and take supply service from competitive suppliers at more attractive prices.

SECTION VI.

THE COMMISSION SHOULD REJECT PPL'S PROPOSED RULE CHANGES

Q: SHOULD THE COMMISSION ADOPT PPL'S PROPOSED RULE CHANGES TO MRPL?

A: No. The change will harm GSC-1 customer generators that will be forced to take service under GSC-2. These customers made the economic decision to install solar based on receiving solar credits set by the GSC-1 PTC. Forcing them to GSC-2 will lower solar credit revenue as well as make their revenue and cost unpredictable. PPL has also failed to present any evidence demonstrating that either PPL or GSC-1 customers will be harmed if the proposal is rejected by the Commission. For all these reasons the Commission should reject the PPL proposal.

Q: IF THE COMMISSION ADOPTS THE PPL PROPOSAL, IS THERE ANYTHING THAT CAN BE DONE TO HELP EXISTING GSC-1 CUSTOMER GENERATORS THAT WILL BE IMPACTED.

A: Yes. The Commission can apply the rules to new customer generators only, thereby shielding existing customers from the change. This would be akin to allowing PPL to stranded cost recovery after the Commonwealth's electric restructuring. After the rule change goes into effect, new customer generators will base the economics of future solar installations on GSC-2 solar credits and so won't be blindsided by the PPL change in the manner that existing customers will be.

Q: ACCORDING TO DOCKET NO. R-00973954, WHAT AMOUNT DID THE ADMINISTRATIVE LAW JUDGE APPROVE IN THE RECOMMENDED DECISION ISSUED ON APRIL 7, 1998?

A: $4 billion.

Q: DID THE COMMISSION MODIFY THAT APPROVED AMOUNT? IF SO, WHAT WAS THE FINAL APPROVED AMOUNT?

A: Yes. The Commission approved $2.86 billion by an Order on June 15, 1998.

Q: SHOULD THE SAME PRINCIPLE APPLY HERE TO PROTECT CUSTOMERS WHO INVESTED IN RELIANCE ON COMMISSION-APPROVED TARIFFS?

A: Again, I believe the PPL proposal should be rejected. However, should the Commission adopt the PPL proposal, then yes, I believe the same principal should apply and existing GSC-1 customer generators should be grandfathered under the current rules.

Q: DOES THIS CONCLUDE YOUR TESTIMONY?

A: Yes.

CGC Exhibit No. 1.0
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

EXHIBIT TO ACCOMPANY THE DIRECT TESTIMONY OF GUY SHARFMAN ON BEHALF OF ASPEN POWER, 38 DEGREES, CVE NORTH AMERICA, SYNCARPHA CAPITAL, LLC, TWILIGHT RENEWABLES, BOLLINGER SOLAR, AND CEP RENEWABLES, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:

MAXIMUM REGISTERED PEAK LOAD

DECEMBER 22, 2025

EXHIBIT CGC 1.0

CURRICULUM VITAE OF GUY SHARFMAN

Guy Sharfman

Co-founder and Vice President of Market Analytics at Intelometry, Inc.

KEY QUALIFICATIONS

Guy Sharfman has over twenty years of operational and consulting experience in the energy industry and is a recognized industry expert in the retail and wholesale electricity arenas. Mr. Sharfman has held key leadership roles in risk management, structuring and pricing, hedging and position management, and wholesale and retail market development and expansion. In his present role Mr. Sharfman oversees Intelometry Inc.'s data services business which encompasses the development, collection, maintenance and distribution of retail and renewable energy data and market reports utilized by energy companies, brokers, governmental entities, consulting firms, trade associations and aggregators to support retail and renewable energy operations and analysis across U.S. markets. Mr. Sharfman also heads Intelometry's consulting business which specializes in retail energy market operations, renewable asset valuations, market strategy and regulation.

Mr. Sharfman has testified in cases before numerous state utility commissions and state legislatures. Mr. Sharfman's industry experience includes buying and selling power, creating hedging strategies to manage risks associated with term supply, developing physical delivery capabilities for companies to serve new markets, electricity product structuring and pricing, wholesale and retail contract negotiation, utility tariff modeling, power plant value assessment, supply and demand forecasting, benchmarking evaluations, and electric procurement analyses.

PREVSIOUS INDUSTRY EXPERIENCE

Econ One Research, Inc. (2001 - 2004)

Director of Energy Strategy responsible for establishing a new business consulting practice centering on the power and natural gas industries in North America. Acquired and managed consulting projects for major energy companies, law firms and energy publications. Conducted studies and gave presentations on the future of energy markets to clients and associations.

Enron Wholesale Services (2001-2002)

Managed Enron's retail power positions and developed new markets in the Central region. Created and managed retail power forward curves into all major control areas in the ECAR, MAIN and MAPP regions. Structured financial and physical products for retail power customers in Illinois, Michigan, Ohio and Virginia. Assisted Enron regulatory affairs group in various energy proceedings in front of FERC and State Commissions in Illinois, Ohio and Michigan.

Nicor Energy, L.L.C. (2000-2001)

Manager of Electric Services responsible for structuring and pricing retail electricity in Illinois control areas. Trained and supervised Nicor Energy's power pricing desk. Negotiated electric supply agreements with wholesale companies to supply portions of Nicor Energy's retail load obligations. Developed retail electric service capabilities for Nicor Energy in Michigan and Ohio control areas. Developed a Green Power supply option for Nicor Energy in Illinois.

Analytical Support Network, Inc. (1998-2000)

Performed open access pricing for an alternative retail electric supplier. Constructed retail power pricing models for the Commonwealth Edison control area. Created indices that predicted a company's open access savings potential based on variables such as SIC codes in order to develop a target market. Conducted open access option assessment for various electric consumers. Performed all types of economic cost and efficiency analyses including contract assessment, price and demand forecasting, future revenue expectations and efficiency of operations assessments. Assessed expert testimony and prepared cross-examination questions for legal staff. Assisted in the testimony strategy of expert witnesses testifying in various electric deregulation proceedings before the Illinois Commerce Commission and the Public Utility Commission of Wisconsin.

SELECT CONSULTING EXPERIENCE

System Implementation for Various Retail Energy Companies

Engagement Director and Project Manager for the implementation of Intelometry's inRetail product suite for various national energy marketers. The product suite installation focused on processing and profiling historic customer load data, managing forward curve and market spot price data, pricing and structuring retail power deals for large and small consumers, load forecasting, settlements, position management and integrating to existing legacy systems.

Market Monitoring Services and Support

Directs the creation, service and support of Intelometry's inMonitor service, which assesses the headroom between electric utility tariff costs and the cost to serve typical retail customers in deregulated markets across the country. This service includes the building and maintenance of a library of utility tariffs in conjunction with the estimation of retail supply costs that include forward energy, capacity, ancillary services, risks and other retail uplift costs incurred in supplying retail customers.

Structured Supply Assessment

Managed team to assist client in finding Midwest counterparties for wholesale supply to back their retail load obligations, develop portfolio management strategies, and determine alternate methods of procurement.

Market Segmentation

Researched and developed an individual market profile for each of nineteen utilities across five states for the one to fifteen megawatt customer segment. Constructed tables for each utility depicting the number of existing commercial and industrial customers falling in each of seven demand class categories contained within the one to fifteen megawatt segment. Developed an expected annual kWh consumption range by utility for each demand class category for both commercial as well as industrial customer groups.

Michigan Market Entry and Operations Strategy

Managed team to perform a comprehensive market assessment to advise client of entry strategy into the Michigan retail natural gas and power market. Assessment included a full review of wholesale supply options, regulatory issues, transactional issues, value proposition assessment, and recommendations on product structures and risks.

Transition Charge Forecast

Conducted a forecast of Illinois transition charges for the ComEd control area for the entire transition (the end of the Illinois retail electricity deregulation transition period). Assessed how changes in the current forward market and proposed changes in ComEd distribution rates would affect transition charges over time. Analyzed how changes in transition charges would affect the viability of the retail electric market in Illinois.

Electricity Rate Analysis

Conducted rate audits and analysis for CBS facilities in New York City in order to determine if CBS was overcharged for electric service. Facilitated negotiations between CBS and opposing parties to settle outstanding disputes over energy bills. Assessed whether previous charges allowed under current lease agreements.

Market Value Calculation Audit

Conducted an audit of market setting "Market Value Energy" numbers put forth by Commonwealth Edison Company ("ComEd") on an annualized basis. Used snapshots of the into Cinergy peak forward market, historical PJM hourly price shapes and into ComEd historical off peak prices to

recreate ComEd's output and assess how changes in the wholesale market have affected the viability of the Illinois retail market since the numbers have been put forth.

TESTIFYING EXPERIENCE

Maine Legislature

Provided testimony before the Committee on Energy, Utilities and Technology regarding Bill LD 1431, An Act Requiring the Public Utilities Commission to Adopt Rules Promoting Renewable Energy. Drafted and presented a White Paper that showed residential customers in Maine benefit from electric choice despite opposition reports to the contrary. Advocated to maintain retail competition for residential customers in Maine.

Massachusetts Legislature

Provided testimony before the Joint Committee on Telecommunications, Utilities and Energy regarding House Bill 3352 and Senate Bill S2150. Drafted and presented a White Paper that showed residential customers in Massachusetts can achieve savings with retail choice while going green at the same time. Advocated to maintain retail competition for residential customers in the Commonwealth.

Massachusetts Legislature

Provided testimony before the Joint Committee on Telecommunications, Utilities and Energy regarding the Office of the Massachusetts General study that claimed retail suppliers are over charging customers in Massachusetts. Illustrated the flaws inherent in the study and demonstrated that retail suppliers do save customers money in Massachusetts as well as provide other benefits.

New York Public Service Commission

Provided testimony before the New York Public Service Commission ("NY PSC") in the Matter of Eligibility Criteria for Energy Service Companies (ESCOs). Prepared analysis and related testimony and exhibits that demonstrated the benefits of ESCO supply to mass market customers.

New York Public Service Commission

Submitted an expert report to the New York Public Service Commission ("NY PSC") commenting on a reference price proposal put forth by the NY PSC staff that presented a methodology to cap ESCO electric and natural gas mass market price offers in the State of New York. Prepared detailed analyses using historical market and utility data illustrating issues with the proposed reference price and demonstrating that the reference price proposal did not meet its stated goals.

Illinois Commerce Commission

Provided testimony before the Illinois Commerce Commission ("ICC") in a docket to determine distribution rate increases and related riders for Commonwealth Edison Company ("ComEd"). Prepared analysis and related testimony and exhibits illustrating historical and forecasted distribution and bundled rate costs paid by ComEd customer classes.

Massachusetts Department of Public Utilities

Provided an expert report and testimony before the Massachusetts Department of Public Utilities ("Department") regarding NSTAR Electric's filed request to enter into two proposed purchased power agreements ("PPA") for wind generation. The report and related testimony assessed the value of the wind PPAs to NSTAR customers and measured the impacts of the PPAs on existing default rates.

Connecticut Department of Public Utility Control

Provided an expert report to the Connecticut Department of Public Utility Control ("Department") regarding historical cost differentials between CL&P regulated and market prices. Participated in a round-table style hearing before the Department to determine the benefits and detriments of allowing Connecticut utilities to engage in portfolio management.

Public Service Commission of Maryland

Testified on behalf of a prominent energy company in a case before the Public Service Commission of Maryland ("PSCM") regarding historical cost differentials between BG&E regulated tariff prices and PJM market prices. Cross examination was conducted in front of the five Maryland Commissioners, who were interested in understanding the impacts of default price volatility that would be associated with a decrease in default rate price levels.

Pennsylvania Public Utilities Commission

Testified on behalf of a coalition of energy companies in a case before the Pennsylvania Public Utilities Commission ("PPUC") regarding historical cost differentials between Duquesne Light regulated tariff prices and PJM market prices. Testimony analyzed the savings that residential and small commercial customers would have attained had they procured their electric requirements directly from the market, as opposed to Duquesne Light tariffs.

Public Utilities Commission of Ohio

Testified on behalf of a coalition of energy companies and a manufacturer's association in a case before the Public Utilities Commission of Ohio (PUCO) on the market impacts of a rate stabilization plan proposed by First Energy Corporation. Testimony analyzed the impacts that the proposed plan would exert on regional energy markets, and provided the PUCO with alternative options to the plan including a wholesale Provider of Last Resort (POLR) auction.

Illinois Commerce Commission

Testified in a hearing before the Illinois Commerce Commission to determine how energy values that set alternative electricity rates for all investor owned Illinois electric utilities should be calculated. Used the Retail Power Index ("RPI"), which I constructed and published in Platts Megawatt Daily and Power Markets Week, in testimony to demonstrate the inadequacies of the current energy value calculation. Testified as to which remedies to the current calculation would improve market efficiency.

Illinois Commerce Commission

Testified in a proceeding before the Illinois Commerce Commission to set an electricity default rate for Commonwealth Edison Company ("ComEd"). In testimony, presented an alternative tariff design to the one proposed by ComEd that offered greater transparency and allowed for more adequate cost recovery. The final negotiated design incorporated many of the revisions that I proposed.

ADDITIONAL EXPERT ENGAGEMENTS

Honorarium to discuss agent-based modeling of electricity markets at Argon National Laboratory, Chicago, Illinois

Attended an honorarium for power marketers to assist Argon National Laboratory in building an electricity market modeling system that will allow regulators to anticipate market gaming behavior on the part of generators and power marketers in the event of market rule changes. Discussed the differences in market structures between current independent system operators and how energy companies use these different structures to create arbitrage opportunities. Offered insights into trading behavior in different NERC regions across the United States in real time, day ahead and term wholesale and retail markets.

Illinois Commerce Commission Electric Market Roundtable, Chicago, Illinois

Participated in the annual electric market roundtable discussions at the Illinois Commerce Commission. The Chairman of the Illinois Commerce Commission hosts the roundtable discussions. Participants include CEOs and CFOs of energy firms, leaders of commercial and industrial consumer groups as well as selected industry experts. The topics center around the development of competition in the electricity markets in Illinois both on a wholesale and retail level and what can be done to further foster competition's development.

Operational Task Force for the Midwest Independent System Operator, Indianapolis, Indiana

Attended an operational task force comprised of representatives from transmission owners and market participants to resolve operational issues for the Midwest Independent System Operator. Discussed issues involving methods of interaction and settlement between the transmission owners participating in the Midwest Independent System operator, independent marketers serving or planning to serve retail load, and municipalities.

PRESENTATIONS AND PUBLISHED WORKS

"What happened to Enron? (And other issues in the energy industry)", presentation before the Rotary Club of Chicago Financial District.

"After Enron, Will Power Competition Survive?" Natural Gas - The Monthly Journal for Producers, Marketers, Pipelines, Distributors, and End-Users, Wiley Periodicals, Inc.

"The Impacts of The Enron Bankruptcy and the California Crisis on The Future of Wholesale and Retail Power Markets" Presentation to the International Association for Energy Economics.

The Retail Power Index ("RPI") published previously in Platts Megawatt Daily and Power Markets Week.

EDUCATION

MA Economics, DePaul University at Chicago, IL, 1998

BA Economics, University of Illinois at Champaign/Urbana, IL, 1994

CGC Exhibit No. 2.0
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

EXHIBIT TO ACCOMPANY THE

DIRECT TESTIMONY OF

GUY SHARFMAN

ON BEHALF OF

ASPEN POWER, 38 DEGREES, CVE NORTH AMERICA, SYNCARPHA CAPITAL, LLC, TWILIGHT RENEWABLES, BOLLINGER SOLAR, AND CEP RENEWABLES, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:

MAXIMUM REGISTERED PEAK LOAD

DECEMBER 22, 2025

EXHIBIT CGC 2.0

GSC-1 Solar Credit v GSC-2 Solar Credit

Month	GSC-1 Solar Credit[13] PPL Small C&I PTC (in $ per kWh)	GSC-2 Solar Credit Proxy[14] Average Peak Real-Time Price for the PPL Zone (in $ per kWh)	DELTA (in $ per kWh)	DELTA (in %)
12/1/2022	$0.14751	$0.10460	$0.04291	29%
1/1/2023	$0.14751	$0.03515	$0.11236	76%
2/1/2023	$0.14751	$0.02570	$0.12181	83%
3/1/2023	$0.14751	$0.02570	$0.12181	83%
4/1/2023	$0.14751	$0.02534	$0.12217	83%
5/1/2023	$0.14751	$0.02775	$0.11976	81%
6/1/2023	$0.11689	$0.02505	$0.09184	79%
7/1/2023	$0.11689	$0.03782	$0.07907	68%
8/1/2023	$0.11689	$0.02360	$0.09329	80%
9/1/2023	$0.11689	$0.02609	$0.09080	78%
10/1/2023	$0.11689	$0.03307	$0.08382	72%
11/1/2023	$0.11689	$0.03270	$0.08419	72%
12/1/2023	$0.11386	$0.02766	$0.08620	76%

[13] Source: PPL Electric Utilities - Rates & Price to Compare

[14] PJM Power PPL Monthly Average Real Time On-Peak Strip (Price/Value). Source: S&P Capital IQ Pro

1/1/2024	$0.11386	$0.04071	$0.07315	64%
2/1/2024	$0.11386	$0.02059	$0.09327	82%
3/1/2024	$0.11386	$0.02070	$0.09316	82%
4/1/2024	$0.11386	$0.02859	$0.08527	75%
5/1/2024	$0.11386	$0.02909	$0.08477	74%
6/1/2024	$0.09237	$0.03087	$0.06150	67%
7/1/2024	$0.09237	$0.05222	$0.04015	43%
8/1/2024	$0.09237	$0.03503	$0.05734	62%
9/1/2024	$0.09237	$0.02722	$0.06515	71%
10/1/2024	$0.09237	$0.02639	$0.06598	71%
11/1/2024	$0.09237	$0.03144	$0.06093	66%
12/1/2024	$0.10446	$0.03151	$0.07295	70%
1/1/2025	$0.10446	$0.06335	$0.04111	39%
2/1/2025	$0.10446	$0.04646	$0.05800	56%
3/1/2025	$0.10446	$0.03854	$0.06592	63%
4/1/2025	$0.10446	$0.03916	$0.06530	63%
5/1/2025	$0.10446	$0.03576	$0.06870	66%
6/1/2025	$0.12114	$0.06955	$0.05159	43%
7/1/2025	$0.12114	$0.06820	$0.05294	44%
8/1/2025	$0.12114	$0.03883	$0.08231	68%
9/1/2025	$0.12114	$0.03185	$0.08929	74%
10/1/2025	$0.12114	$0.04007	$0.08107	67%
11/1/2025	$0.12114	$0.04401	$0.07713	64%
Average	**$0.11604**	**$0.03723**	**$0.07881**	**67%**

CGC Exhibit No. 3.0
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

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DIRECT TESTIMONY OF

GUY SHARFMAN

ON BEHALF OF

ASPEN POWER, 38 DEGREES, CVE NORTH AMERICA, SYNCARPHA CAPITAL, LLC, TWILIGHT RENEWABLES, BOLLINGER SOLAR, AND CEP RENEWABLES, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:

MAXIMUM REGISTERED PEAK LOAD

DECEMBER 22, 2025

EXHIBIT CGC 3.0

ESTIMATED 2028 GSC-1 PTC BASED ON AMEREX PEAK FORWARDS

Month	*2028 Amerex Peak Forwards for PPL Zone*[15] *(in $ per MWh)*	*2028 Amerex Forwards for PPL Zone (in $ per kWh)*	*Estimated PTC based on Amerex Forwards (in $ per kWh)*[16]
1/1/2028	$75.70	$0.07570	$0.08577
2/1/2028	$63.78	$0.06378	$0.08577
3/1/2028	$40.95	$0.04095	$0.08577
4/1/2028	$37.77	$0.03777	$0.08577
5/1/2028	$34.38	$0.03438	$0.08577
6/1/2028	$37.31	$0.03731	$0.07212
7/1/2028	$57.41	$0.05741	$0.07212
8/1/2028	$46.79	$0.04679	$0.07212
9/1/2028	$35.13	$0.03513	$0.07212
10/1/2028	$38.65	$0.03865	$0.07212
11/1/2028	$42.01	$0.04201	$0.07212
12/1/2028	$54.67	$0.05467	$0.08577

[15] Amerex Power PPL Forward Power Index On-Peak (Price/Value) - As Of: 2025-12-17. Source: S&P Capital IQ Pro. Peak forwards were used instead of ATC forwards because the ratio of the PPL PTC to Amerex forwards derived for Exhibit CGC 2.0 was based on Peak prices, not ATC.

[16] PTC values estimated by increasing the Amerex price by the average percentage derived as part of Exhibit CGC 2.0 and then averaging the values by the PTC price period.

CGC Exhibit No. 4.0
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

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CONCERNING:

MAXIMUM REGISTERED PEAK LOAD

DECEMBER 22, 2025

EXHIBIT CGC 4.0

PPL Electric Utilities Corporation's Exceptions to Recommended Decision, Second Distributed Energy Resources Management Plan Proceeding

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File #: 205510

July 15, 2025

VIA ELECTRONIC FILING

Matthew Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box
Harrisburg, PA 17105-3265

Re: Petition of PPL Electric Utilities Corporation for Approval of its Second Distribution Energy Resources Management Plan
Docket No. P-2024-3049223

Dear Secretary Homsher:

Attached for filing are the Exceptions of PPL Electric Utilities Corporation to the Recommended Decision issued on June 30, 2025, in the above-referenced proceeding. Copies will be provided as indicated on the Certificate of Service.

Respectfully submitted,

Devin Ryan

DR/dmc
Attachment

cc: The Honorable John M. Coogan (*via email; w/attachments*)
Office of Special of Assistants (*via email; w/attachment*)
Certificate of Service

CERTIFICATE OF SERVICE

(Docket No. P-2024-3049223)

I hereby certify that a true and correct copy of this filing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL

Harrison W. Breitman, Esquire
Christy Appleby, Esquire
Office of Consumer Advocate
Forum Place
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Date: July 15, 2025

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Petition of PPL Electric Utilities Corporation	:	
for Approval of its Second Distributed Energy	:	Docket No. P-2024-3049223
Resources Management Plan	:	

EXCEPTIONS OF PPL ELECTRIC UTILITIES CORPORATION TO THE RECOMMENDED DECISION

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I. INTRODUCTION

Pending before the Pennsylvania Public Utility Commission ("Commission") is PPL Electric's Petition for Approval of its Second Distributed Energy Resources ("DER") Management Plan ("Second DER Management Plan" or the "Plan"). Under the Company's proposal, PPL Electric would continue actively managing and monitoring DERs in its service territory, as the Company has done for over the past 3 years under its First DER Management Plan. Specifically, pursuant to the Commission-approved Settlement at Docket No. P-2019-3010128, PPL Electric has operated a pilot program ("DER Management Pilot Program" or "Pilot Program") where the Company uses DER Management devices to actively manage and monitor the DERs to which they are connected. When that Settlement was approved unanimously, former Chairman Brown Dutrieuille "commend[ed] PPL for being in the vanguard of distributed energy advancement" and declared that "[t]aking this next step in managing distributed energy has the potential to permit PPL to better control power quality, reliability, and safety throughout the grid while further fostering investment in resources such as rooftop solar and combined heat and power."[1]

Building on the foundation of its Pilot Program, PPL Electric has proposed a Second DER Management Plan so that it can continue actively monitoring and managing DERs on its system. Through several expert witnesses, PPL Electric proved that its Plan would improve the safety, reliability, adequacy, and resiliency of its electric service. In fact, under the Pilot Program, the Company has mitigated over 680,000 voltage violations through active management of DERs and saw that DERs in the Pilot Program's control and grandfathered groups, which cannot be actively managed, caused approximately 604,000 voltage violations. Also, even though benefits to safety, reliability, adequacy, and resiliency should not solely turn on a cost-benefit analysis, PPL Electric

[1] Statement of Chairman Brown Dutrieuille, Docket No. P-2019-3010128 (Dec. 17, 2020) (emphasis added).

retained an outside expert to perform a complete cost-benefit analysis of the Plan. That analysis shows the Plan producing net benefits of approximately $65.5 million over the 2025-2030 period, putting downward pressure on customers' distribution rates.

In addition, PPL Electric's proposal will help address the daunting resource adequacy challenges facing the Commonwealth. With the Plan, the Company gains situational awareness and system-wide connectivity that could help de-stress the transmission system and better focus and enhance investments in transmission and generation infrastructure to meet the increased electric demand. The Company's proposal also helps address climate change and sustainability objectives by increasing the hosting capacity on distribution circuits, which enables customers to interconnect more DERs and larger-sized DERs on distribution circuits without requiring distribution system upgrades. Unless the Plan is approved, the Commonwealth, Commission, and PPL Electric will lose a vital tool in responding to these challenges.

Nevertheless, on June 30, 2025, the Commission issued Administrative Law Judge John M. Coogan's ("ALJ") Recommended Decision ("RD"), which recommends that the Commission deny the Petition because of the Company's purported "failure to meet its burden of proof in this proceeding." (RD at 1, 42-46.) According to the RD, other parties' evidence on the scope of the Second DER Management Plan, the impact of the Plan's requirements, and the Company's cost-benefit analyses outweighed PPL Electric's evidence. (*Id.* at 42-46.) Therefore, the RD believes that the Commission should deny the Company's entire proposal. (*Id.* at 42, 46, 49.)

The Commission should grant these Exceptions, approve the Company's Plan, and modify the RD accordingly. PPL Electric's proposal is reasonable and justified,[2] especially given the

[2] The Commission recently showed interest in electric vehicle ("EV") managed charging to address increases in electric demand. *See Energy Efficiency and Conservation Program*, Docket No. M-2025-3052826, at 40-41 (Order entered June 18, 2025). Notably, EVs are exempt from the proposed Plan (PPL MB at 39), so the proposed Plan could work alongside a managed EV charging measure in Phase V of Act 129 Energy Efficiency and Conservation.

unprecedented resource adequacy challenges facing the Commonwealth. Further, the Company thoroughly rebutted the other parties' evidence regarding the impact of the Plan's requirements on solar installers, customers, and inverter manufacturers. For example, while the Joint Solar Parties ("JSPs")[3] claim that the DER Management devices have interfered with inverter communications, only 0.51% of customers enrolled in the Pilot Program ever experienced a communication interruption (i.e., 46 out of 9,038 customers as of December 2, 2024). The JSPs even attribute an inverter's alleged "thermal event" to the Company's DER Management device for a service address where no device was installed. Also, at least 12% of the alleged "lost sales" were for services addresses outside of PPL Electric's service territory. Despite these and other fatal errors with the JSPs' evidence, the RD relies upon it as grounds for denying the Plan. Additionally, even though the proposal's fate should not turn solely on cost-benefit analyses due to its safety, resiliency, adequacy, and reliability benefits, PPL Electric presented robust cost-benefit analyses supporting the Plan and refuted criticisms of those analyses. Lastly, the RD errs by denying the Plan outright without considering changes to the Company's proposal, such as parties' alternative proposals to impose a DER size requirement for participation or setting a term of years for the Plan. By denying the Plan entirely, the RD is unreasonable and contravenes the public interest.

For these reasons, and as explained in more detail below, the Commission should grant these Exceptions and approve the Company's proposal in its entirety. Nevertheless, if the Commission gives any credence to other parties' arguments, the Commission should, at the very least, approve the Company's Petition with reasonable modifications that address parties' concerns about the proposal's scope instead of denying the Petition outright.

[3] The JSPs consist of American Home Contractors, Inc. ("AHC"), Enphase Energy, Inc. ("Enphase"), the Solar Energy Industries Association ("SEIA"), SolarEdge Technologies, Inc. ("SolarEdge"), Sun Directed, Tesla, Inc. ("Tesla"), and Trinity Solar, LLC ("Trinity Solar").

II. EXCEPTIONS

A. BACKGROUND ON THE DER MANAGEMENT PILOT PROGRAM AND THE PROPOSED SECOND DER MANAGEMENT PLAN

1. The First DER Management Plan Settlement and Pilot Program

In 2019, the Company took a proactive step requesting Commission approval to implement its First DER Management Plan, under which customers applying to interconnect new DERs to PPL Electric's distribution system would be required to: (1) use Company-approved smart inverters that are compliant with Institute of Electrical and Electronics Engineers ("IEEE") 1547-2018 and then-forthcoming revisions to Underwriters Laboratories ("UL") Standard 1741; and (2) install DER Management devices that enable PPL Electric to monitor and actively manage DERs. (PPL MB at 8-9.) On December 17, 2020, the Commission approved a Settlement in the First DER Management Plan proceeding, which, among other things: (1) required the use of smart inverters in PPL Electric's service territory effective January 1, 2021; and (2) set the terms and conditions for PPL Electric's Pilot Program, including the submission of a detailed Pilot Implementation Plan. (*Id.* at 9-10.) As such, effective January 1, 2021, new DERs interconnecting with the Company's distribution system were required to have smart inverters installed that meet: (1) UL 1741 SA; and (2) the Company's testing for the communications requirements under IEEE 1547-2018. (*Id*. at 10.) Effective January 1, 2023, the Company transitioned from the interim requirements to requiring new DERs to have smart inverters that meet IEEE 1547-2018 and have been certified with IEEE 1547.1 / UL 1741 SB. (*Id.*)

Since the Pilot Program began on January 1, 2021, the Company has been authorized to purchase and install DER Management devices on all new DERs with inverters up to an annual limit of 3,000 DER Management devices, with such cap not limiting the number of DERs that can be interconnected. (PPL MB at 10-11.) DERs installed above the annual limit are not part of the

Pilot Program. (*Id*. at 10.) All DER Management devices are owned, operated, and maintained by the Company at no direct cost to interconnecting customers. (*Id*.)

2. The Second DER Management Plan

The Company's proposed Second DER Management Plan builds upon the successes achieved through its Commission-approved First DER Management Plan and Pilot Program. (PPL MB at 11.) PPL Electric's Second DER Management Plan will enable the Company to continue to integrate, monitor, and manage DER resources throughout PPL Electric's service territory. (*Id.*)

As proposed, PPL Electric's Second DER Management Plan will require that all customer-owned and third party-owned, inverter-based DER system installations be equipped with DER Management devices so that the Company can monitor and manage the DERs. (PPL MB at 11.) In addition, the Plan would expand on the Pilot Program by authorizing PPL Electric to: (1) actively monitor and manage the smart inverter settings on all DERs that are in the Pilot Program's control groups; (2) utilize the Volt/Watt functionality, with customer consent, when the interconnecting DER could create a localized high voltage issue on the distribution system at the time of interconnection, which would not be resolved by the Volt/VAR or Constant Power Factor grid support functions[4]; and (3) make the Pilot Program permanent. (*Id.* at 11-12.) Therefore, provisions in the Settlement that limit the scope of the Pilot Program's requirements, such as the annual cap of 3,000 DER Management devices, would be removed. (*Id*. at 12.) The Company also proposes to install DER Management devices on: (1) solar photovoltaic systems interconnected before the Pilot Program started on January 1, 2021; and (2) inverter-based DERs interconnected after the Pilot Program started without those devices installed on them.[5] (*Id*.)

[4] Such customer consent will be required because the Volt/Watt functionality will affect the generating facility's production. (PPL MB at 12 n.8.)

[5] As proposed in PPL Electric Exhibit SS-2, customer-generators with these systems must submit a new interconnection application when they upgrade their system, install a new inverter on their system, or by March 22,

These proposals are necessary and appropriate because they will help PPL Electric fully realize the benefits of actively monitoring and managing DERs. (PPL MB at 13.) As proven by the Pilot Program, the Company can leverage the smart inverters' grid support functions to improve safety, reliability and resiliency, reduce interconnection costs for DER interconnection applicants (e.g., avoidance of paying for distribution system upgrades), mitigate the impact of DERs on the distribution system, and increase the distribution circuits' hosting capacity by monitoring and actively managing DERs in the service territory. (*Id.*)

B. EXCEPTION NO. 1: THE RD INCORRECTLY DETERMINES THAT THE SCOPE OF PPL ELECTRIC'S SECOND DER MANAGEMENT PLAN IS NOT REASONABLE OR NECESSARY (RD AT 1, 11, 42-46, 49; FINDINGS OF FACT NOS. 33-39; CONCLUSION OF LAW NO. 12)

The RD errs in finding that "PPL has not demonstrated why the scope of its proposed active monitoring and control of DER devices is reasonable or necessary." (RD at 43.) As alleged support, the RD predominantly relies on other parties' arguments that PPL Electric is the first electric utility to make a DER management proposal of this scale and that other jurisdictions have higher levels of DER penetration. (*Id.*) The RD also concludes that "if PPL's proposal is approved as designed, customers will be subject to a level of utility control they may not have envisioned." (*Id.*) The Commission should reject these findings and approve the Company's proposal.

1. PPL Electric's "First-in-the-Nation" Proposal Is Consistent with the Company's Charge to Lead the "Vanguard of Distributed Energy Advancement" and with the Commission's Long History of Spearheading Innovation in the Utility Sphere

The fact that the PPL Electric's Second DER Management Plan is a "first-in-the-nation" proposal is not a credible reason to deny the Petition. (RD at 43.) If that were the measure by

2040, whichever is earlier. (PPL MB at 12 n.9.) The DER Management devices will be installed on those systems after their new interconnection applications are approved as compliant with the Company's current requirements for DERs and inverters and after their systems are installed and inspected. (*Id.*)

which utilities' proposals were adjudicated, there would be no innovation in the utility sector. However, this Commission has long fostered and encouraged innovative proposals by public utilities. The Commission was the first to ever approve a Distribution System Improvement Charge[6] ("DSIC") and, by approving the First DER Management Plan Settlement, the first ever to approve a program that enables an electric utility to actively manage and monitor the DERs on its distribution system.[7] The Commission should build on its past successes and continue to lead the "vanguard of distributed energy advancement," much like former Chairman Brown Dutrieuille commended PPL Electric for doing in the First DER Management Plan proceeding,[8] especially when the Pilot Program has provided so many benefits to the grid and customers.

Additionally, the Company's pioneering of a "first-in-the-nation" DER management model "reflects PPL Electric's forward-thinking approach to address the DERs currently on the system and be prepared for future DER growth." (PPL RB at 5) (emphasis in original). Dr. Elizabeth Cook,[9] one of PPL Electric's expert witnesses, explained how JSP witness White drew the wrong

[6] *See Petition of Phila. Suburban Water Co. for Approval to Implement a Tariff Supplement Establishing a Distrib. Sys. Improvement Charge*, Docket No. P-00961036, 1996 Pa. PUC LEXIS 211, at *9-10, 21-22 (Order entered Aug. 22, 1996) ("*Philadelphia Suburban DSIC*") (approving in part and denying in part the petition and "applaud[ing] companies who present this Commission with innovative ideas to address recurring problems for their respective industries"); *Petition of Pennsylvania-American Water Co. for Approval to Implement a Tariff Supplement Establishing a Distrib. Sys. Improvement Charge*, Docket No. P-009661031, 1996 Pa. PUC LEXIS 182, at *9-10, 21-22 (Order entered Aug. 26, 1996) ("*PAWC DSIC*") (approving in part and denying in part the petition and stating the same).

[7] *See Petition of PPL Elec. Utils. Corp. for Approval of Tariff Modifications and Waivers of Regulations Necessary to Implement its Distributed Energy Res. Mgmt. Plan*, 2020 Pa. PUC LEXIS 663 (Order entered Dec. 17, 2020).

[8] Statement of Chairman Brown Dutrieuille, Docket No. P-2019-3010128 (Dec. 17, 2020).

[9] Dr. Cook received a B.S. degree in Electrical Engineering from the University of Pittsburgh in May 2004, an M.S. degree in Electrical Engineering from Kansas State University in May 2011, and Ph.D. in Electrical Engineering from the University of Pittsburgh in October 2020. (PPL Electric St. No. 6 at 1.) In her role as the Vice President of Technical Strategy at the Association of Edison Illumination Companies ("AEIC"), she drives initiatives in electric energy innovation and operational excellence by working closely with technical committees and member companies and by directing projects at AEIC's Center for Operational Excellence. (*Id.*) As the Founder of EMC^2 Collective Power, she independently advises clients on the impacts and integration of new technologies in the electric industry and on the processes and leadership required to ensure the safe, reliable, and affordable electrical service when integrating those new technologies. (*Id.*) During her 20-year career in the energy industry, she has held many positions, including Senior System Studies Engineer at Mitsubishi Electric Power Products ("Mitsubishi"), Power System Stability Studies Section Manager at Mitsubishi Electric Power Products, Transmission & Distribution System

conclusion from the Company being the first to implement a DER management proposal of this scale:

> Erroneously, she assumes that being first necessarily means that the Second DER Management Plan is not necessary or justified based on conditions that actually exist on PPL Electric's distribution system. In fact, being the first to adopt a model of this kind highlights PPL Electric's commitment to proactively addressing the complexities and demands of a rapidly evolving energy landscape. By spearheading this initiative, PPL Electric is preparing for today's needs and positioning itself to effectively manage the anticipated increase in DERs and the associated operational challenges.

(*Id.*) By following this flawed logic, the RD essentially repeats that error. (RD at 43.)

Dr. Cook gave another basic reason why PPL Electric is the first to propose active management and monitoring of DERs—unlike other electric utilities, PPL Electric has invested the time and resources "over the last 10 plus years to prepare [itself] to have the capability" to implement the Second DER Management Plan. (PPL RB at 6.) So, when the RD and other parties reference other utilities' actions or inactions, it is critical "to understand where [those utilities] are in a maturity scale, grid modernization, and having even the capability to be able to request and have the due diligence and the processes and the people in place" and then take the "data and use it." (*Id.*) Further, although other electric utilities with higher DER penetration levels have not required active management and monitoring of DERs yet, "the awareness and feasibility of the technology and the capabilities that now exist" were not available to those utilities back then. (*Id.*) As such, it is unfair "to compare those that have more DER[s]" to PPL Electric and say those other utilities "are in a better position and/or creating policy that may or may not be effective." (*Id.*)

Planning Senior Manager at Duquesne Light Company ("Duquesne Light"), General Manager of Advanced Grid Solutions at Duquesne Light, and Director of Grid Modernization and Advanced Grid Solutions at Duquesne Light. (*Id.* at 2-3.)

Moreover, the Company's proactive approach aligns with past statements made by one of the JSPs' own expert witnesses, Mr. Brian Lydic. (PPL RB at 6-9.) As seen in PPL Electric Exhibit SS-6R, Mr. Lydic has averred repeatedly that states and utilities could implement IEEE 1547-2018 even before UL 1741-SB was finalized by using UL 1741-SA, which is exactly what the Company did under its First DER Management Plan, and could "clarify which voltage regulation function DERs should use" and "adjust from Standard defaults accordingly," including on a "state-wide or case-by-case" basis. (PPL RB at 6-7.) Also, in the publication "Making the Grid Smarter," which Mr. Lydic co-authored and was published over six years ago in January 2019, it states, "Even though the full implementation of the updated [IEEE 1547-2018] Standard will take a few more years, it is not too soon for states, utility regulators, utilities and stakeholders to begin the process to adopt and integrate it into interconnection rules." (PPL Electric Exhibit SS-6R at 122) (emphasis added). The publication further claims that "[t]o make the most of the standard and prepare for higher DER penetration in the future, regulators and utilities should consider the opportunity to utilize certain functions before achieving higher penetration of DERs, so as to optimize future DER growth and avoid negative impacts as penetration increases." (*Id.* at 121-22) (emphasis added). Indeed, as further noted in the publication:

> Implementing voltage regulation only for new DERs after higher DER penetration has been achieved may dramatically reduce the effectiveness of this function. In addition, such late-stage adoption of voltage regulation functions may disproportionately affect new DER customers seeking to connect to the grid after a significant amount of non-voltage regulating DER projects are connected. Hawaii, for example, learned that the grid would have been able to host higher penetration of DERs if they had been able to deploy these functions early on.

(*Id.* at 131) (footnote omitted) (emphasis added). Yet, in this case, Mr. Lydic has opposed the Company's proposal on the grounds that it "seems premature from a policy perspective" and "technical standpoint." (PPL RB at 8.) Although Mr. Lydic tries to distinguish these past

proclamations by pointing to the mandatory nature of PPL Electric's proposal and the Company's use of a utility-owned device to monitor DERs,[10] those elements have nothing to do with whether the Company must act now to leverage the capabilities of IEEE 1547-2018 and get ahead of the issues caused by DERs before DER penetration increases significantly. (PPL RB at 8.) Therefore, even one of the JSPs' own expert witnesses' past positions support the Commission's need to act now and approve PPL Electric's Second DER Management Plan. (*Id.*)

2. PPL Electric's Proposal Will Help Improve the Safety, Reliability, Adequacy, and Resiliency of the Company's Electric Service

PPL Electric established that its proposal will improve the safety, reliability, adequacy, and resiliency of the Company's electric service. (PPL MB at 13.) Under Section 1501 of the Public Utility Code, the Company must provide safe, reliable, adequate, and reasonable electric service to all its customers, including those who have not installed DERs. (*Id.* at 14.) However, the deployment of DERs that cannot be monitored and actively managed continues to present challenges to the "safe and reliable operation of electric distribution systems and to the electrical grid at large." (*Id.* at 13.) These challenges include:

1. "[C]reating voltage changes that can result in voltage exceeding regulatory limits" (i.e., voltage violations);

2. "[E]xcessively low voltage provided to some customers, as well as high voltage to other customers";

3. "[D]isrupt[ed] conservation voltage reduction schemes," which "lead[s] to excess energy consumption by consumers";

4. "[I]ncreasing wear-and-tear of" the "mechanical devices intended for voltage management (e.g., regulators and switched capacitor banks)," thereby "leading to premature failure or increased maintenance requirements";

5. "[O]verload[ing] circuits and equipment, leading to failure or accelerated loss of life";

[10] (*See* JSP St. No. 9-SR at 5, 13-14, 16-17, 19.)

6. The potential for "[c]ontinued energization of an 'islanded' distribution feeder or system by DERs," which can "pose a significant risk to utility workers and to the public";

7. Damaging "other customers' equipment" when "transient and temporary overvoltages" reach certain "magnitudes"; and

8. Issues due to "load masking," where the "DER output inherently masks, or cancels, actual load demand," which can cause problems, such as "lead[in]g to faulty switching decisions when a distribution system is reconfigured following an outage" and making the "determination of minimum load conditions difficult."

(*Id.* at 13-14.)

None of these problems depend on significant increases in the number of DER deployments in PPL Electric's service territory. (PPL MB at 15.) Even with existing levels of DER penetration, PPL Electric's distribution system can experience safety, reliability, adequacy, and resiliency issues due to DERs. (*Id.*) In fact, Dr. Karen Miu, a Professor of Electric and Computer Engineering at Drexel University,[11] conducted multiple studies of PPL Electric's distribution circuits to evaluate the impacts of DERs on the Company's distribution system. (PPL MB at 15-16.) "Throughout all of this research," Dr. Miu "found that even the then-existing DER levels measurably impacted voltage power quality at various individual nodes throughout the distribution system itself" and that "DER injections are non-uniform across electrical phases." (*Id.* at 16.) For example, Dr. Miu's simulations on the Company's distribution system in 2024 "consistently demonstrate[d] that DER impacts on a distribution system change with the type of DER

[11] Dr. Karen Miu's educational background is in the field of electrical engineering. (PPL Electric St. No. 8 at 1.) Her MS thesis and Ph.D. dissertation focused on electric power distribution systems. (*Id.*) Her degrees received include: B.S. in Electrical Engineering from Cornell University, Ithaca NY, 1992; M.S. in Electrical Engineering from Cornell University, Ithaca NY, 1995; and Ph.D. in Electrical Engineering from Cornell University, Ithaca NY, 1998. (*Id.*) Since 1998, her professional experience has primarily been at Drexel University, although she also has been a visiting professor at Northeastern University and the University of Hong Kong. (*Id.*) Her research related to DER impacts on distribution systems has addressed aspects of the modeling, analysis, planning and control of the impacted distribution system. (*Id.* at 3.) Her approach is based on fundamental electric circuit theory and subsequent power system foundations. (*Id.*) Her research studies were conducted using advanced mathematics and engineering principles to create new, multi-phase models for capturing distributed energy generation flows and to integrate and implement them into large-scale distribution system models. (*Id.* at 3-4.)

installations, their locations, and the system operating conditions." (*Id.* at 16-17.) Critically, Dr. Miu's analysis revealed that this is not a localized problem, as "[t]he installation of individually owned and operated DERs directly impacts voltages at other customer locations." (*Id*. at 17.)

PPL Electric's Second DER Management Plan is the optimal solution to resolving these issues. To date, PPL Electric's DER Management Pilot Program, under which the Company is capped at installing 3,000 DER Management devices annually, has mitigated over 680,000 voltage violations through active management of DERs. (PPL Electric St. No. 1-R at 12.) Meanwhile, the Company lost out on the opportunity to mitigate or resolve approximately 604,000 voltage violations that were caused by interconnected DERs in the control and grandfathered groups. (*Id.*)

Moreover, active management and monitoring of DERs far outperforms the autonomous inverter settings advocated by other parties. (*Id.* at 18.) As Dr. Miu found, "[a]utonomous power factor control stops when its local voltage is satisfied," whereas active management of DERs "can enact a potentially larger amount of power management than autonomous functions." (*Id*. at 18) As a result, active management removed a much larger number of overvoltages than autonomous settings . . . and, in fact, removed all system overvoltage violations in the scenario . . . ." (*Id.*) Thus, Dr. Miu's studies have shown that "active management of the DERs allows for targeted actions, such as appropriate phase and location selection, to fix the problems that the DERs themselves have created." (*Id*.)

Aside from fully resolving voltage violations, PPL Electric's active management of DER power factors can significantly reduce the frequency, duration, and severity of customer voltage violations. (PPL MB at 18.) In turn, the Company's active management can decrease the number of customers who contact PPL Electric about voltage violations and, subsequently, decrease the number of investigations performed by the reliability engineering team and the number of visits to

customer locations by PPL Electric (commonly referred to as "truck rolls"). (*Id*. at 18-19.) Even under conservative assumptions, PPL Electric can significantly reduce its O&M expenditures by resolving those voltage violations without performing truck rolls.[12] (*Id.* at 19.)

In addition, the Company's proposed Second DER Management Plan will provide other benefits to safety, reliability, and resiliency. (PPL MB at 19-20.) As an example, Reigh Walling,[13] one of the Company's expert witnesses, noted that "there is a substantial uncertainty regarding the reliability of many DER island detection schemes when applied in practical circumstances," despite DERs being "required by IEEE 1547 to cease energization of disconnected distribution circuits (islanding)." (*Id*. at 16.) Such "[c]ontinued energization of an 'islanded' distribution feeder or system by DER can pose a significant risk to utility workers and the public." (*Id*.) Mr. Walling even highlighted "an incident in Ontario, Canada" that "serve[s] as an example where the on/off functionality" provided by the Second DER Management Plan "could be an important safety feature," as "utility management of DER operating status can be applied as a backup to DER island detection capabilities, increasing worker and public safety." (*Id.* at 20.) Mr. Walling also noted

[12] Also, reducing the frequency, duration, and severity of voltage violations can help reduce the need to make system modifications or investments in voltage support equipment, further demonstrating how active management and monitoring of DERs can help maintain and improve the safety, reliability, adequacy, and resiliency of the Company's electric service in an effective and efficient manner. (PPL MB at 19.)

[13] For approximately 13 years, Mr. Walling has provided independent electric power system consulting services to electric utilities, DER developers, DER equipment manufacturers, and research institutions. (PPL Electric St. No. 4 at 1.) Most of his work in this consultancy has involved DERs and renewable energy systems, specifically about standards, interconnection requirements, and system performance. (*Id.*) He has been a major contributor to the development of the IEEE Std 1547 series of standards, including the original version and the 2018 revision, and the current working group developing the next revision of this standard. (*Id.*) Mr. Walling participated in numerous DER-related research projects for the Electric Power Research Institute ("EPRI"). (*Id.* at 2.) One of these projects was specifically focused on the subject of "smart inverter" settings (parameters) and how these affect system performance and stability. (*Id.*) For one of his clients, a major utility in the Northeast, he has developed DER interconnection technical requirements, including comprehensive screening criteria. (*Id.*) Other consulting work he performs involves large-scale transmission-connected renewable resource interconnection (e.g., wind and solar farms), High-Voltage Direct Current ("HVDC") transmission systems, and the impacts of geomagnetic disturbances on electric power systems. (*Id.*) Mr. Walling was elected a Fellow of IEEE in 2005, an honor limited to one-tenth of one percent of the IEEE membership in any one year. (*Id.* at 2-3.) In 2009, he was awarded the IEEE Excellence in Power Distribution Award. (*Id.* at 3.) He has participated in many IEEE working groups, including leadership roles, including as the founding chair of the IEEE's Distributed Generation Integration working group. (*Id.*)

that the "continuous monitoring and archiving of DER output data avoids load masking," which "leads to more reliable circuit reconfiguration to restore service following outages and to more accurate forecasting of both DER output and customer load demand." (*Id.*) With more accurate forecasts, PPL Electric can better plan and reliably operate its distribution system. (*Id.*) Consequently, the Plan can produce several safety, reliability, adequacy, and resiliency benefits, but all of them will be lost if the Commission adopts the RD and rejects the Plan in its entirety.

3. The Second DER Management Plan Will Help Address the Significant Resource Adequacy Challenges Facing the Commonwealth

The Second DER Management Plan will help address the significant resource adequacy challenges facing the Commonwealth due to substantial increases in electric demand. (PPL MB at 24.) After over two decades of declining or stagnant growth in electric demand, electric utilities across the country, including PPL Electric, are now dealing with surging growth in electric demand, fueled principally by data centers, electric vehicles, and electrification. (*Id.*) As noted by the U.S. Department of Energy ("DOE"), "in response to transformations in technologies like artificial intelligence ('AI'), data center expansion, new domestic manufacturing, and electrification in different sectors, the United States is returning to a period of rising electricity demand, with total energy demand potentially growing ~15-20% in the next decade." (*Id*. at 24-25.) Regulators, electric generators, electric transmission companies, and electric distribution utilities all face serious challenges due to this significant growth in electric demand. (*Id*. at 25.) Chief among those challenges is ensuring that there is enough transmission and generation capacity to meet that demand now and in the future. (*Id*.) As the regulator of EDCs' electric service and facilities, the Commission has rightly recognized the role it must play in this area. (*Id.* at 25-26.)

PPL Electric's proposal can help address these resource adequacy issues facing the Commonwealth. (*Id.*) As Dr. Elizabeth Cook explained, "PPL Electric's Second DER

Management Plan can increase the hosting capacity on distribution circuits," which "enables customers to interconnect more DERs and larger-sized DERs on distribution circuits without requiring distribution system upgrades." (*Id*.) By bringing those additional and larger DERs online, PPL Electric can reduce the demand on its distribution circuits and, by extension, the demand they are pulling from the transmission system. (*Id*.) Furthermore, "the situational awareness and system-wide connectivity provided by the Second DER Management Plan would help de-stress the transmission system and better focus and enhance investments in transmission and generation infrastructure to meet the increased electric demand." (*Id*.) No party submitted testimony rebutting Dr. Cook's testimony on these points.

Without active DER management and monitoring, however, the Commonwealth, Commission, and PPL Electric will lose a vital tool in addressing these resource adequacy challenges. Although other parties have suggested various forms of data collection instead of the Company's proposal,[14] such data collection alone cannot provide the situational awareness and system-wide connectivity needed to meet these resource adequacy challenges and help de-stress the transmission system. (PPL Electric St. No. 6-R at 9.) Achieving the necessary level of situational awareness and system-wide connectivity requires "a robust data strategy and a cohesive framework that integrates, and responds to, insights from across the utility's operations." (*Id*.) "The process of developing this framework begins at the edge of the grid"[15] and then "flows through every layer of the distribution system." (*Id*.)

[14] (*See, e.g.*, OCA St. 1SR at 36-44; SEF St. No. 1 at 21; JSP St. No. 1-SR at 15-19.)

[15] The "edge of the grid" is "where DERs, smart meters, and other customer-side technologies reside" and "can provide real-time, granular insights that enable better distribution grid performance." (PPL Electric St. No. 6-R at 5.) "When connected and coordinated, these edge resources become not just isolated energy assets but part of a larger intelligence network that strengthens both operational planning and real-time management." (PPL Electric St. No. 6-R at 5.)

As a result, the Company's Second DER Management Plan is a part of a larger strategy that must be executed. (*Id*.) The Company's capital and O&M planning can become far more strategic with data from the edge because knowing where non-wires alternatives (such as energy storage or demand response) can defer infrastructure upgrades in certain locations will give the Company the flexibility to allocate resources more efficiently and effectively. (*Id*.) The ultimate goal is to prioritize investments and allocate resources to areas of highest need, not to defer capital investments merely for the sake of deferral. (*Id*.) PPL Electric and other utilities can achieve that goal by using interconnectivity and a strong data strategy to glean added knowledge and insight from what, in the past, were disparate and unconnected datasets. (*Id*.) Therefore, the Commission should approve the Second DER Management Plan so that the Company can help address the resource adequacy challenges facing PPL Electric, its customers, and the Commonwealth.

4. The Second DER Management Plan Will Help Address Climate Change and Sustainability Objectives by Facilitating and Encouraging Increased Deployments of DERs

PPL Electric's proposal should also be approved because it will help address climate change and sustainability objectives. (PPL MB at 21.) As PPL Electric's expert witness on this subject, Lee Krevat[16] testified that electric power generation emits approximately 25% of total greenhouse gases ("GHG") and combined with the transportation sector, accounts for over 50%. (*Id.*) Given the imperative to reduce GHG, the carbon intensity of electric power generation and

[16] Mr. Krevat has a Bachelor of Science with University Honors from Carnegie Mellon University in Mathematics/Computer Science. (PPL Electric St. No. 7 at 2.) He has almost four decades of experience in the energy and technology industries. (*Id.*) While working at San Diego Gas & Electric Company ("SDG&E"), a subsidiary of Sempra Energy, he founded and served as director of smart grid and led SDG&E's smart grid and electric vehicle initiatives, advocating Grid Modernization and Electric Vehicle grid integration. (*Id.*) He was twice named one of the top 100 movers and shakers influencing the smart grid market by GreenTech Media and twice recognized as a Top 12 Utility Mover and Shaker and Utility Champion by Intelligent Utility Magazine. (*Id.*) Mr. Krevat also has served serving on the Board of Directors or as an active member of the GridWise Alliance since 2011, where he led the development of the GridWise Alliance Grid Modernization Index ("GMI"). (*Id.* at 2-3.) The GMI has been used since 2013 to evaluate the status of electric grid modernization in the United States, to identify and promote best practices, and to provide insights to state policymakers, regulators, and other stakeholders regarding the progress of their grid modernization. (*Id.* at 3.)

the availability of reasonably priced renewable energy make power production a low hanging fruit that also has the potential to make an impact in the transportation sector as the electric vehicle movement gains momentum. (*Id*. at 21-22.) Also, increased customer investment in solar and energy storage solutions "has the potential to significantly reduce the evening peak, further extending the benefits of solar." (*Id*. at 22.)

PPL Electric's First DER Management Plan has helped encourage and facilitate renewable energy development, which helps address climate change and sustainability objectives. (PPL MB at 22.) Over the course of the DER Management Pilot Program, PPL Electric has seen large increases in the number of DERs deployed, growing from 3,493 in 2021 to 6,799 in 2023. (*Id.*) Relatedly, by deferring capital investments, generating and non-generating customers will see lower bill increases, and by avoiding bill increases for distribution system upgrades that are needed to accommodate DERs, financial-driven pushbacks against solar can be kept at bay. (*Id.*)

The Second DER Management Plan will further address climate change and sustainability objectives by building upon these foundations and continuing to encourage and facilitate the development of DERs in multiple ways. (PPL MB at 23.) The Second DER Management Plan makes the requirements permanent, thereby cementing the continued benefits of active management and monitoring of DERs, which will continue to grow as more customers install DERs. (*Id*.) Moreover, by removing the 3,000 DER Management device cap, the Plan can ensure that opportunities to help customers avoid distribution system upgrades and encourage renewable energy development are not lost. (*Id.*) Additionally, PPL Electric's Second DER Management Plan would increase the potential DER hosting capacity on its distribution circuits more significantly. (*Id.* at 23-24.) By actively managing DERs' real power output with customer consent, PPL Electric can reduce customers' upfront interconnection costs in exchange for the

ability to curtail the generation output for a few hours each year. (*Id*. at 24.) Such reduction in upfront costs will help encourage new solar installations. (*Id.*)

C. EXCEPTION NO. 2: THE RD ERRS IN FINDING THAT PPL ELECTRIC'S REQUIREMENTS FOR INTERCONNECTING DERS HAVE RESULTED IN "CREDIBLE HARMS" (RD AT 1, 42, 44-46, 49, FINDINGS OF FACT NOS. 43-114; CONCLUSION OF LAW NO. 12)

The RD inappropriately credits the JSPs' evidence purportedly showing harms to solar installers, inverter manufacturers, and customers and fails to properly consider the Company's overwhelming evidence offered in rebuttal, which fully demonstrated that the harms alleged by the JSPs were overstated, flawed, and speculative. (RD at 13-24, 44-45.) Specifically, the RD errs in determining that "[t]he JSPs in particular also raised a number of credible harms resulting from Second DER Management Plan standards" and that "[a]s a result of the standards imposed by PPL, the JSPs demonstrated harm to the JSPs, other solar customers and companies, and the public interest generally." (*Id.* at 44.) Here, the RD fails to conduct a complete analysis of PPL Electric's evidence and concludes that the JSPs "demonstrated" the following harms: "lost sales resulting from PPL's program restrictions"; "failure to account for additional losses to Pennsylvania businesses and customers"; "blocked or limited market entry"; "failure to account for the interference with customers' communications and power generation"; "blocked or impeded competition from third-party grid services providers"; and "failure to account for its device installation voiding customers' warranties and causing thermal damage." (*Id.* at 44-45.) However, the record evidence does not support these conclusory findings. As explained below, PPL Electric has fully rebutted each of these claims, and the RD's findings on these points should be reversed.

1. PPL Electric Fully Rebutted the JSPs' Unsupported and Flawed Allegations Regarding Lost Sales and Interconnection Delays

The RD erroneously concludes that "the JSPs demonstrated . . . lost sales resulting from PPL's program restrictions" and that PPL Electric "fail[ed] to account for additional losses to

Pennsylvania businesses and customers." (RD at 44-45.) In support of these conclusions, the RD incorrectly credits certain JSP arguments related to lost sales and interconnection delays that PPL Electric has demonstrated are unsupported and flawed. (*Id.* at 13-17.)

PPL Electric presented overwhelming evidence rebutting the JSPs' claims concerning adverse effects of the DER Management Pilot Program and Second DER Management Plan on solar and inverter companies' sales and interconnections. The RD overlooks this evidence. For example, PPL Electric demonstrated that:

- Of the 52 alleged lost sales by AHC, at least 6 of the potential sales were for addresses located outside PPL Electric's service territory, meaning AHC overstated its losses by at least 12% and calling into question the reliability of the data used by AHC to generate those figures. (FoF Nos. 43-46, PPL MB at 43.) [17]

- Sun Directed's claims that it had to deny larger-sized single phase commercial projects because it could not use inverters that were "best value" were based on a flawed cost analysis that failed to accurately compare similar inverter system setups. (FoF No. 47; *see* PPL Electric St. No. 2-R at 21-22.)

- Sun Directed's claims that the Pilot Program has limited a third of its business were not based on any actual data about Sun Directed's operations showing that its business is split evenly between three main utilities in Central Pennsylvania or any analysis of Sun Directed's actual revenues or number of projects in those service territories. (FoF Nos. 48-49; PPL Electric St. No. 2-R at 49.)

- Trinity Solar's alleged increased labor costs it attributed to the Pilot Program were grossly exaggerated, and the coordination needed between Trinity Solar and PPL Electric related to SolarEdge inverters was due to inverter issues that were unrelated to the Company's DER Management devices. Indeed, in the vast majority of the instances where Trinity Solar conducted inverter failure investigations in the Company's service territory, there was no DER Management device installed at all. (FoF Nos. 51-53; PPL Electric St. No. 2-R at 29-31.)

- For at least 3 of Greenway Solar's installations where it was asserted that the timeline took longer than 14 calendar days, those installations were delayed because there were missing signatures from the customer on the certificate of electrical inspection, which is required for all interconnections, regardless of whether the Company must install a

[17] At a minimum, the RD's finding that 52 sales were lost should be modified to reflect only potential sales locations within the Company's service territory. (PPL MB at 43.) AHC's inaccurate data also calls into question the reliability of the information it obtained from the prospective customers, how far along in the process the customers decided not to go forward with the sales, and the role in which PPL Electric's DER Management Pilot Program played in the sales being purportedly "lost." (PPL MB 43.)

DER Management device. (FoF Nos. 54-58; PPL MB at 44; PPL Electric St. No. 2-RJ at 40.)

- Enphase's claim that PPL Electric excluded Enphase from the solar market in the Company's service territory for four months in early 2021 is unfounded; rather, Enphase failed to provide all of the required documentation when it originally submitted its inverters for review on January 5, 2021. After Enphase provided the outstanding documentation on February 23, 2021, PPL Electric approved the inverters and added them to the Approved Inverter List only two days later, on February 25, 2021. (FoF Nos. 59-63; PPL MB at 43.)

- SolarEdge's claims regarding increased employee labor costs were not based on actual salary data, and PPL Electric demonstrated that the increased labor costs were largely due to SolarEdge's preferred method for enabling its inverters to be connected to a DER Management device, which required inverters to be enabled individually and upon request. (FoF Nos. 65-67; PPL Electric St. No. 2 at 34-36.)

Despite PPL Electric's evidence in rebuttal on each of these issues, the part of the RD's "Recommendation" section on these matters contains no citations to PPL Electric's testimony or briefs, no acknowledgement that evidence was presented in opposition to these claims, and no explanation as to why the JSPs' flawed arguments were credited while the Company's well-supported evidence in rebuttal was rejected. (RD at 44-45.) Instead, the RD simply concludes that "the JSPs demonstrated harm to the JSPs, other solar customers and companies, and the public interest generally." (*Id.* at 44.) The Commission should reject the RD's findings that are based on the JSPs' flawed claims and should properly rely on the Company's evidence in rebuttal.

In addition, the RD's finding that the Pilot Program caused a $116,000 loss to a single customer is not supported by the record evidence in this case. Specifically, Finding of Fact No. 56 states that "[a] 38-day delay in obtaining PTO cost one Green Way customer $116,000.00, because his ability to obtain financing was pegged to his showing that his system was successfully operating for 30 days." (FoF No. 56.) This finding misstates the evidence presented by the JSPs, which never alleged that the customer did not receive the grant payment at issue but rather that the payment was delayed. As JSP witness Stahlman stated, "[i]n the case of this farmer, that meant

that the farmer was set to receive $116,000 in the form of a REAP grant, which would allow the farmer to repay half of his loan. However, the farmer would not be awarded the grant until the system was operational for 30 days, which means that any delay to PTO would cost this farmer in the form of additional interest payments on his loan." (JSP St. No. 10 at 5-6.) At no point did the JSPs claim that this customer did not receive this grant payment at all, as the RD finds. (*Id.*) As such, the RD's Finding of Fact No. 56 contradicts the evidentiary record and should be reversed.

2. The RD Erroneously Concludes that PPL Electric Has Blocked or Limited Market Entry for Third-Party Aggregation and Blocked or Impeded Competition from Third-Party Grid Service Providers

The RD incorrectly finds that PPL Electric has "blocked or limited market entry" for third-party aggregators and "blocked or impeded competition from third-party grid service providers." (RD at 45.) In support of these conclusions, the RD states that "PPL's hegemony over DER control presents a high degree of uncertainty for prospective third-party aggregators, interfering with their ability to be able to confidently deliver grid services, particularly wholesale electricity market reliability services." (*Id.* at 21.) The RD's conclusions regarding third-party aggregation rely on speculative allegations from the JSPs—none of which engage in third-party aggregation or provide grid services in Pennsylvania—which claim that the Plan could, at some point in the future, create uncertainty or risk for prospective aggregators. (PPL RB at 38; RD at 21-22.).

The Commission should reject the RD's reliance on these speculative claims as grounds for denying PPL Electric's Petition. As explained in the Company's Reply Brief, nothing in the Second DER Management Plan inhibits or precludes DERs from contracting with aggregators or participating in third-party aggregation. (PPL RB at 36-37.) While Federal Energy Regulatory Commission ("FERC") Order 2222 would allow DERs to monetize active (real) power, PPL Electric's active DER management does not materially affect the production of active (real) power. (*Id.* at 37.) Rather, active DER management will address other aspects of DER operations, voltage

regulation principally through reactive power production or absorption, for which no market currently exists. (*Id.*) As such, the Company's active management of DERs cannot be considered as materially affecting DERs' ability to contract with aggregators or participating in third-party aggregation. (*Id.*)

Importantly, PPL Electric has explained that forms of DER aggregation that are capable of being monetized at the bulk power level will not be available in the PPL control zone until 2028, which is the earliest point at which PJM Interconnection LLC's FERC Order 2222 tariff is expected to be implemented. (PPL RB at 37.) Nor has the Commission completed its FERC Order 2222 rulemaking. (*Id.*) Until both of those processes are completed, PPL Electric's proposed Second DER Management Plan cannot truly affect the aggregation of DERs that participate in the PJM wholesale markets. (*Id.*) Considering the lack of a defined market for third-party aggregators in Pennsylvania, the JSPs' speculative concerns about the impact of PPL Electric's proposal on the market for third-party aggregation are not ripe for consideration. (*Id.* at 38.) It is also unclear how PPL Electric's Pilot Program or the proposed Second DER Management Plan can impede competition in a market that does not exist yet in its service territory. (RD at 45.) PPL Electric has stated on the record its willingness to conduct an RFP for the procurement of grid services from third-party aggregators and original equipment manufacturers, which weighs against the claim that PPL Electric is attempting to bar or limit market entry by third-party aggregators' grid services. (PPL RB at 38.) Accordingly, the RD errs by relying on the JSPs' speculative claims regarding third-party aggregators as support for the denial of the Company's Petition.

3. PPL Electric Demonstrated that the JSPs' Claims Related to the DER Management Device's Interference with Communications Were Overstated and Flawed

The RD also errs in agreeing with the JSPs that PPL Electric "fail[ed] to account for the interference [of PPL Electric's DER Management device] with customers' communications and

power generation." (RD at 45.) In reaching this conclusion, the RD relies on the JSPs' allegations that PPL Electric's DER Management device disrupted communications at certain Tesla, Enphase, SolarEdge, and Sun Directed installations. (*Id.* at 19-20.)

The RD disregards the Company's evidence establishing that the JSPs' claims of disrupted communications were flawed and overstated, that the underlying causes were not solely attributable to PPL Electric, or that the Company has since resolved or developed solutions for the issues. (PPL RB at 38-41.) Only 0.51% of customers enrolled in the DER Management Pilot Program have experienced a communication interruption (i.e., 46 out of 9,038 customers as of December 2, 2024). (*Id.* at 38.) Only 8 of those 46 customer locations (i.e., 28 Tesla locations and 18 Enphase locations) that experienced interruptions still had communications issues as of December 2, 2024, and they were all Tesla locations where the Company had been waiting months for Tesla to respond to PPL Electric's proposal for rolling out the solutions needed to resolve those communications issues. (*Id.* at 38-39.) Also, in the select situations when customers experienced communications issues, nearly all the issues were caused by problems with the inverters or DER systems themselves, not the DER Management devices, and any communications issues stemming from the DER Management devices' installation have been resolved. (*Id.* at 39.) Even assuming *arguendo* that the DER Management devices were causing or contributing to all those communications issues, customers have other means by which to monitor their DERs. (*Id.*) As an example, customers with SolarEdge and Enphase inverters can access information about their DER systems through the SolarEdge and Enphase apps, respectively. (*Id.*)

Importantly, no customer had the use of their DER intentionally disrupted due to the DER Management Pilot Program. (PPL RB at 39.) For 8 of the Enphase communications incidents, Enphase provided PPL Electric with the incorrect programming value format, and the Company

resolved the issue for each of the customers' systems once the Company was given the proper format by Enphase. (*Id.*) Nor did the DER Management Pilot Program interfere with the production of Solar Renewable Energy Credits ("SRECs"). (*Id.*) At all times, the customer-generators could still pull the revenue-grade meter data required for the SRECs. (*Id.*) In fact, PPL Electric worked diligently with solar installers and inverters to resolve communications issues and troubleshoot solutions that would work for the JSPs and their customers alike. (See PPL MB at 42-43; PPL RB at 38-41.) For these reasons, the Commission should reject the RD's reliance on allegations that PPL Electric's DER Management device disrupted DER communications as a basis to deny the Petition.

4. PPL Electric Fully Rebutted the JSPs' Claims Related to Voided Warranties and Thermal Damage

The RD erroneously concludes that the Company "fail[ed] to account for its device installation voiding customers' warranties and causing thermal damage." (RD at 45.) The RD incorrectly credits the JSPs' safety-related allegations concerning the installation of PPL Electric's DER Management devices. (*See id.* at 23-24.) However, the RD fails to give weight to the Company's extensive evidence and expert testimony rebutting these claims.

The RD's finding that the JSPs identified 8 instances of thermal damage on inverters with a DER Management device installed contradicts the JSPs' own testimony and fails to consider the serious credibility issues with the JSPs' "evidence." (RD at 23-24.) The JSPs' direct case was founded on the unreliable and uncredible testimony of JSP witness Bobruk. (PPL MB at 46.)[18] Mr. Bobruk's testimony about the 8 alleged incidents depended on SolarEdge's "PPL Case Review," a PowerPoint presentation where each of the purported incidents was listed on a slide

[18] As explained in PPL Electric's Main Brief, JSP witness Dinh also lacked credibility when he testified about his knowledge of how PPL Electric installed its DER Management device. (*See* PPL MB at 50.)

and accompanied by photographs and information about the site. (*Id.*) However, Mr. Bobruk admitted on cross-examination that he did not know who took the photographs or when those photographs were taken and that he does not handle SolarEdge's "return merchant authorization" process, where a SolarEdge employee actually reviews the damaged inverter and determines whether the damaged inverter is covered by the warranty. (*Id.* at 46-47.)[19]

The JSPs attempted to bolster the unreliable testimony of Mr. Bobruk in surrebuttal by introducing the testimony of JSP witness Geller. (PPL MB at 49.) However, Mr. Geller conceded that there was no conclusive evidence to determine that PPL Electric's DER Management device caused or contributed to 3 of the 8 alleged thermal events.[20] (JSP St. No. 13-SR at 8.) In one of these cases, Mr. Geller even admitted that he could only "speculate that PPL caused the thermal damage." (*Id.*) (emphasis added). However, bald assertions, personal opinions, or perceptions, when unsubstantiated by facts, do not constitute evidence.[21] Given Mr. Geller's own admissions that he could not determine that PPL Electric's DER Management device caused 3 of the 8 alleged thermal events, the RD should have rejected the JSPs' evidence of alleged thermal events.

The RD also overlooks PPL Electric's detailed evidence refuting the JSPs' contentions that the Company's DER Management devices caused or contributed to the alleged thermal events. (PPL MB at 51.) After the JSPs made these claims for the first time in their direct testimony, PPL Electric engaged H. Landis Floyd, PE as an outside expert to investigate and address the JSPs' allegations. Mr. Floyd holds a Bachelor of Science degree in Electrical Engineering from Virginia

[19] PPL Electric also rebutted Mr. Bobruk's testimony claiming that SolarEdge first became aware of PPL Electric's method for installing its DER Management devices on SolarEdge inverters in August 2024, detailing numerous instances before that time when PPL Electric provided actual or constructive notice to SolarEdge about its installation method. (PPL MB at 47.)

[20] Specifically, Mr. Geller states that for Case 3884887 he "could not form an opinion to this case, as the photo from the field service tech . . . was too far out" and he "cannot attribute [the damage] to PPL's work," for Case 4141508 he states that he "could not draw a conclusion with regard to this case," and for Case 3456467 he "could not tie PPL's device to physical or thermal damage." (JSP St. No. 13-SR at 8.)

[21] *Pa. Bureau of Corrections v. City of Pittsburgh*, 532 A.2d 12, 14 (Pa. 1987).

Polytechnic Institute and State University, and his professional experience with electrical safety is extensive. (PPL MB at 51.)[22] Mr. Floyd reviewed all the JSPs' testimony and exhibits regarding their electric safety-related claims. In his expert opinion, "PPL Electric's devices, including the way in which they are installed, are well-designed and well-engineered and are consistent with electric industry best practices." (PPL Electric St. No. 12-R at 13.) Mr. Floyd further testified that the device installations do not need to comply the NEC because they are considered "approved" by virtue of the Commission's approval of the Pilot Program, and even if device installations were required to comply, they do not violate any of the NEC provisions cited by the JSPs. (*Id.* at 6-9.) He also stated "there is no credible evidence to support that PPL Electric's DER Management devices are creating an electric arc within the inverters" and that "PPL Electric is, in actuality, maintaining consistent spacing when it installs its DER Management device." (*Id*. at 15, 17.)

Moreover, Mr. Floyd established that the JSPs' "PPL Case Review" is not a properly conducted root cause analysis. (PPL MB at 52.)[23] As Mr. Floyd explained, "[a] properly conducted root cause analysis identifies all possible causes of failure and, using scientific and engineering methods, rules out possible causes that could not have caused the failure being investigated." (PPL Electric St. No. 12-R at 7-8.) "The root cause analysis, as described by Mr. Geller, did not follow this protocol." (*Id*. at 8.)

[22] Mr. Floyd worked for the DuPont Company for over 45 years, with assignments in the design, construction, commissioning, operation, maintenance, and safety of industrial electrical systems. (PPL Electric St. No. 12-R at 1.) He also provided technical and leadership contributions in the technical activities of IEEE since 1984. (*Id.*) Mr. Floyd was elected to IEEE Fellow in 2000 and served on the National Fire Protection Association ("NFPA") and the National Electrical Code ("NEC") technical committee from 1990 to 2014. (*Id.*) Since 2014, he has been an adjunct faculty member of the Advanced Safety Engineering and Management graduate engineering program at the University of Alabama at Birmingham. (*Id.* at 1-2.) In this capacity, he has developed and taught the course Electrical Systems Safety. (*Id.* at 2.) Mr. Floyd also has provided consulting and expert witness services with Electrical Safety Group Inc. since 2005. (*Id.*) Mr. Floyd also is a professional engineer in several states, including the Commonwealth of Pennsylvania. (*Id.*)

[23] Mr. Floyd has performed "[m]ore than 100" root cause analyses in his career. (*Id*. at 7.)

In addition, Mr. Floyd and Ms. Dombrowski-Diamond went through, in detail, the allegations in SolarEdge's "PPL Case Review." (PPL MB at 52.) Both witnesses identified critical flaws with that document and the allegations based thereon. (*Id.* at 52.) For example, Ms. Dombrowski-Diamond explained how the inverter involved with Case 3456467 "did not have the DER Management device connected, so any failure could not be caused by the DER Management device." (*Id.*) (emphasis added). Mr. Floyd and Ms. Dombrowski-Diamond also testified about how PPL Electric's connections cannot reduce the space between the AC terminals and the board, as alleged by JSP witness Geller. (*Id.*)

Further, the RD ignores PPL Electric's evidence demonstrating the steps that the Company has taken to ensure the safety of its DER Management devices. (PPL MB at 44-46.) The Company's DER Management devices undergo a series of internal and manufacturer tests to confirm they are safe for use. (*Id.* at 45.) All the DER Management devices have passed safety tests including tampering, voltage checks, amperage checks, and weatherproof checks and the DER Lab team also performs a series of steps to confirm the DER Management device properly connects and communicates with the DER system. (*Id.*) The Company's DER Management device installations are all performed by thoroughly trained and tested PPL Electric meter technicians, who follow specific steps to install the DER Management device based on the type of inverter, with only qualified and trained personnel are installing DER Management devices in the field. (*Id.*) The RD errs in failing to take any of these safety measures into account.

Finally, the RD disregards the evidence presented by PPL Electric demonstrating that it would be inappropriate to void any customer warranties due to the Company's installation of the DER Management devices. (PPL MB at 44.) PPL Electric explained that the voiding of customers' warranties, particularly after multiple instances where SolarEdge personnel were

advised of the installation method and did not raise any issues, is inappropriate. (PPL MB at 44; PPL RB at 49, n.24.)[24] Thus, the Commission should reject the RD's findings on this subject.

5. The RD Incorrectly Finds that PPL Electric's Inverter Testing Requirements Erode Uniformity and Market Certainty

The RD errs by agreeing with the JSPs that PPL Electric's inverter testing requirements "erode uniformity and the market certainty that the standards are intended to provide." (RD at 45.) Relatedly, the RD agrees with the JSPs' and Sustainable Energy Fund's ("SEF") arguments calling for a statewide proceeding to address the requirements of IEEE 1547-2018 and UL 1741-SB. (*Id.*)

The RD fails to account for the Company's need to test inverters for compatibility with the DER Management device before installation and disregards the evidence showing that the Company's requirements align with the applicable standards. (PPL RB at 41-43.) Regarding compatibility testing, PPL Electric must provide safe, adequate, efficient, and reasonable service. *See* 66 Pa. C.S. § 1501. Therefore, before the Company deploys its DER Management devices in the field, it must ensure that the inverters and its devices are safe to use together. (PPL RB at 42.)

As explained in PPL Electric's Reply Brief, the Company instituted inverter testing requirements, with Commission approval, that align with the requirements under IEEE 1547-2018 and UL 1741-SB, with which every inverter used in Pennsylvania today should already comply. (PPL RB at 41.) While certain entities may have interpreted those communications protocols incorrectly, which led to the creation of interoperability gaps, those gaps have been closed. (*Id.*) Indeed, the Pilot Program helped identify and close those gaps. (*Id.* at 8, 40-42.) Contrary to the RD's findings, the Company is not creating additional requirements for inverter manufacturers,

[24] PPL Electric questions the Commission's authority to declare whether these contractual provisions, i.e., the warranties, were breached, given well-established case law providing that the Commission lacks subject matter jurisdiction over breach of contract questions. *See Adams v. Pa. PUC*, 819 A.2d 631, (Pa. Cmwlth. 2003) (citing *Allport Water Auth. v. Winburne Water Co.*, 393 A.2d 673 (Pa. Super. 1978)) ("The PUC lacks jurisdiction over private contractual disputes.").

but merely requiring that the inverters interconnected to its distribution system adhere to fundamental industry standards.

D. EXCEPTION NO. 3: THE RD ERRONEOUSLY CONCLUDES THAT PPL ELECTRIC'S COST-BENEFIT ANALYSES DO NOT SUPPORT THE COMPANY'S PROPOSAL (RD AT 1, 42-46, 49; FINDINGS OF FACT NOS. 19, 42; CONCLUSION OF LAW NO. 12)

The RD incorrectly determines that the Company's cost-benefit analyses do not support the Second DER Management Plan. (RD at 44, 46.) In particular, the RD "find[s] merit in the parties' criticisms that PPL failed to provide reliable or positive cost-benefit analyses to support its proposal." (*Id.* at 46.) The RD further accepts the JSPs' claim that PPL Electric's cost-benefit analyses "overstat[ed] the amount of benefits PPL's program would provide from incremental hosting capacity." (*Id.*) Also, the RD agrees with the JSPs and Office of Consumer Advocate ("OCA") that the Company's cost-benefit analyses failed to adequately compare the value of active management versus autonomous smart inverter functions. (*Id.* at 44.) The RD states that "[s]uch analyses were one of the stated purposes of the Pilot Program" and that "[w]ithout such analysis, it is not possible to fully evaluate whether PPL's proposed Second DER Management Plan is either reasonable or necessary." (*Id.*) Moreover, according to the RD, the Company's cost benefit analyses were undermined by PPL Electric presenting a new cost-benefit analysis in rebuttal testimony and by the Company's point that "even without benefits the rate impact is 'minimal.'" (*Id.*) The Commission should reject all these findings by the RD.

1. The Company's Overly Conservative and Reliable Cost-Benefit Analysis Shows that the Second DER Management Plan Will Produce Net Benefits of $65.5 Million over the 2025-2030 Period

The Company thoroughly demonstrated that its proposal will produce significant benefits for PPL Electric's ratepayers, interconnecting customer-generators, and electric distribution system well in excess of its costs, with a projected $65.5 million in net benefits over the 2025-

2030 period. (PPL MB at 28-31.) In fact, after parties criticized the scope and methodology of the Company's historical cost-benefit analysis of the Pilot Program, PPL Electric retained Concentric Energy Advisors, Inc. ("Concentric") to conduct a cost-benefit analysis for the Second DER Management Plan. (*Id.* at 29; PPL RB at 14-15.) That cost-benefit analysis demonstrates that the Plan's benefits will exceed its cost significantly. (PPL MB at 29.)

Specifically, based solely on the active management of DERs under the proposed Plan, Concentric determined that between 2025 and 2030, active management would produce $21.4 in net benefits, achieving a cost-benefit ratio of 1.8. (PPL MB at 30.) Concentric projected that the total costs related to active management in that period will total $26.5 million, with active management producing more than $48 million in benefits, including approximately $7.9 million in reduced O&M expense, $13.4 million in avoided distribution infrastructure investments, $18.7 million in energy reduction, and $7.8 million in conservation voltage reduction. (*Id.*) In addition to examining the benefits associated exclusively with active management, Concentric's modeling further projected the benefits attributable to the detailed monitoring of the Company's distribution system enabled by DER Management devices. (*Id.* at 30-31.) Accounting for the monitoring capabilities created by the installation of DER Management devices results in net benefits that are even greater, growing to approximately $65.5 million on a net present value basis, with the monitoring capabilities alone producing an additional $98.6 million in total benefits. (*Id.* at 31.)

These results are overly conservative and reliable. (PPL MB at 37.) In preparing the analysis, Concentric intentionally used moderated assumptions related to the number of truck rolls related to voltage violations and capacitor bank switching, the cost of distribution investments, and the cost of wholesale energy that can be saved through the Plan. (*Id*. at 38-39.) The analysis also conservatively specified that the cost of DER Management devices would only increase over time

and did not allow for the possibility that technological advancements could reduce device costs in the future. (*Id.* at 39.) Furthermore, the cost-benefit analysis included approximately $1 million per year in "other costs" to account for costs that may not have been otherwise recognized. (*Id.*)

The Company also produced a sensitivity analysis that stress-tested the findings of the cost-benefit analysis under various scenarios, including eliminating all benefits except incremental hosting capacity, eliminating half of the incremental hosting capacity, increasing the costs associated with DER Management devices, their maintenance, and the administration of the Plan, as well as a lower DER interconnection forecast. (PPL MB at 31.) Crucially, none of the sensitivities conducted resulted in overall negative net benefits for the proposal, proving that even under unfavorable conditions, the Plan remains projected to achieve net benefits. (*Id.*)

By producing these net benefits, the Company's DER Management Pilot Program and Second DER Management Plan will directly benefit ratepayers through decreased revenue requirements in base rate proceedings. (PPL MB at 35.) Specifically, after accounting for the reduced capital costs and expenses from the Company's DER Management Pilot Program and Second DER Management Plan, the estimated revenue requirement impact in a hypothetical 2025 base rate case would be approximately $4,497,918 lower than without them, which would put a downward pressure on the base rates ultimately adopted in that proceeding. (*Id.*) In fact, all else being equal, the amount of that decrease in the revenue requirement would equal a decrease in the estimated average residential bill of $2.62 per year. (*Id.*) The bottom line is that customers' distribution rates are estimated to be lower with the Company's proposal in place. (*Id.* at 36.)

2. The Cost-Benefit Analysis Does Not Overstate the Benefits of Incremental Hosting Capacity

Contrary to the RD's findings, the cost-benefit analyses do not overstate the benefits of incremental hosting capacity. (RD at 46.) The RD bases this flawed finding on the JSPs'

allegation that PPL Electric witness Wishart double-counted the incremental hosting capacity benefits of "Avoided Distribution Infrastructure Investments" and "Avoided Energy from Incremental Hosting Capacity," on the premise that an interconnecting customer-generator can produce only one of those benefits but not both. (PPL RB at 12.) However, the RD overlooks how the JSPs overstated and mischaracterized Mr. Wishart's testimony at the evidentiary hearing. (*See* Tr. 213-15; PPL RB at 12.)

When asked about this issue at the hearing, Mr. Wishart testified that he was not double counting these benefits. (PPL RB at 12.) "The Company's DER program, based on the achievements of the pilot, is projected to create 256 megawatts of incremental hosting capacity for new DERs, [and] those new DERs will avoid market purchases." (*Id.*) In conducting his cost-benefit analysis, Mr. Wishart "was trying to show the comprehensive impact of all incremental DERs that will be welcomed into the system as a result of the DER management plan." (*Id.*) Indeed, Mr. Wishart "took a total resource cost approach, which is consistent with the way the Pennsylvania Commission has run their [demand-side] management cost benefit analyses." (*Id.*) Using that approach, Mr. Wishart "quantif[ied] all cost and benefits associated with the program, whether they accrue to individual customers or whether they accrue to the system" as a whole. (*Id.* at 12-13.) Thus, Mr. Wishart's analysis was consistent with a Total Resource Cost ("TRC") Test approach, which the Commission has utilized pursuant to Act 129 of 2008 for well over a decade. *See* 66 Pa. C.S. § 2806.1(a)(3); (PPL RB at 13).

Mr. Wishart also never stated, as alleged in the JSPs' Main Brief, that "it is inappropriate to count avoided energy costs" when an interconnection applicant would have paid for the "avoided infrastructure investments," nor did he acknowledge that "a specific DER cannot produce both benefits." (JSP MB at 28-29; PPL RB at 13.) The two passages from the transcript that the

JSPs cite about Mr. Wishart's treatment of avoided energy costs are taken out of context and actually do not support the JSPs' claims.[25] (PPL RB at 13.)

As for the avoided distribution infrastructure investments, Mr. Wishart only stated that it is a "fair statement" that there "would be no grid upgrades for a DER that didn't interconnect." (PPL RB at 13.) Additionally, the JSPs' scenario only contemplates a single interconnection applicant that would be unwilling to pay for the distribution system upgrades. (*Id.*) However, the Commission employs a first come, first served interconnection queue process, where multiple projects could be seeking to interconnect.[26] (*Id.* at 13-14.) Therefore, the JSPs fail to account for situations where projects behind that interconnection applicant would have been willing to pay for the distribution system upgrades but avoided those costs because the Second DER Management Plan increased the distribution circuit's hosting capacity. (*Id.* at 14.)

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[25] Below are full quotations of the exchanges referenced by the JSPs (i.e., page 214, line 15 and page 216, lines 5-8):

> Q. If, on the other hand, some of these DERs would have been interconnected regardless of PPL's plan, then wouldn't those DERs provide the same avoided energy costs as you're claiming as a benefit attributable to PPL's plan?
> A. Yes, but I was trying to show the comprehensive impact of all the incremental DERs that will be welcomed into the system as a result of the DER management plan.
> . . .
> Q. So it [is] not accounted for in your analysis. Correct?
> A. Correct. I did not account for any lost sales in my analysis. But again, going back to the TRC approach that I took, if you look at DSM program evaluation using the TRC construct, they don't include the due [sic] sales associated with DSM and [sic] those analysis either.

(Tr. 214, lines 1018; Tr. 216, lines 5-12.)

[26] 52 Pa. Code §§ 75.13(a) (stating that net metering is offered a "first come, first served" basis), 75.22 (defining "queue position"), 75.37(c)(5) (setting forth the provisions for assignment and retention of interconnection applicant's queue position after a project is not approved under the Level 1 review procedures), 75.38(c)(3), (g) (providing the Level 2 review procedures' assignment and retention of queue position provisions), 75.39(b)(3) (setting forth the Level 3 review procedures' provision for assignment of queue position), 75.39(d) (stating that an "interconnection system impact study" must "consider all generating facilities that, on the date the interconnection system impact study is commenced, are directly interconnected with the EDC's system, have a pending higher queue position to interconnect to the system, or have a signed interconnection agreement"), 75.40(b), (c)(7)(ii), (f) (providing the Level 4 review procedures' provisions governing assignment and retention of queue position).

3. The RD Fails to Recognize Why PPL Electric's Cost-Benefit Analyses Utilized Different Methodologies

In attempting to criticize the Company's cost-benefit analyses for the DER Management Pilot Program and the Second DER Management Plan, other parties observe that there were different methodologies and assumptions used in those two cost-benefit analyses. (*See* OCA MB at 26; JSP MB at 26-27; OSBA MB at 7.) Other parties argued that those differences raise concerns about the cost-benefit analyses' reliability. (OCA MB at 26; JSP MB at 26-27.) The RD errs in agreeing with those parties. (RD at 46.)

PPL Electric explained in detail why its cost-benefit analyses utilized different methodologies. (PPL RB at 14-15.) PPL Electric's initial cost-benefit analysis was prepared as part of its Program Year 2 Annual Report for the DER Management Pilot Program. (*Id.* at 14.) That historical cost-benefit analysis relied upon the data that was available at that time and was solely focused on the costs and benefits of the DER Management Pilot Program to date. (*Id.*)

Conversely, after the Company reviewed the other parties' direct testimony about that initial cost-benefit analysis, PPL Electric retained Concentric to conduct a complete and detailed cost-benefit analysis of the Second DER Management Plan. (PPL RB at 14.) In so doing, PPL Electric tried to respond to the other parties' criticisms about the initial cost-benefit analysis. (*Id.* at 15.) For example, PPL Electric witness Wishart noted how his cost-benefit analysis "addresses those concerns and features detailed calculations that provide intervenors an increased opportunity for review," like how Office of Small Business Advocate ("OSBA") witness Farr was able to "us[e] the Company's [cost-benefit analysis] model to run his own sensitivity scenarios." (*Id.*)

In addition, the fact that Mr. Wishart's cost-benefit analysis used different, more conservative assumptions than the initial cost-benefit analysis does not mean that the initial cost-benefit analysis was flawed. (PPL RB at 15.) As Mr. Wishart explained, "While it is true that my

independent analysis of the benefit of avoided truck rolls differed from that of the DER Management Pilot Program, my more conservative assumptions, which decrease the calculated benefit, lower the overall [cost-benefit analysis] results compared to what those results would have been absent this conservative approach." (*Id.*) Therefore, "the difference in methodologies in isolation should not be the focus"; rather, the "[f]ocus should be placed on evaluating the reasonableness of an assumption and its impact on the analysis." (*Id.*) Here, "the methodology and assumptions used in the [cost-benefit analysis] are both robust and reasonable." (*Id.*)

4. PPL Electric Explained Why the Company Did Not Present a Separate Cost-Benefit Analysis for Autonomous Smart Inverter Functions

Although PPL Electric witness Wishart did not analyze autonomous settings separately in his cost-benefit analysis, the reason was that IEEE Standard 1547-2018 had been incorporated into the Commission's regulations for DERs after the Commission approved the Settlement in the First DER Management Plan proceeding. (PPL RB at 19.) This means that smart inverters with their voltage regulations, frequency support, and ride-through capabilities are required for all new DER interconnections. (*Id.*) Given that autonomous settings became the baseline since the Settlement was approved, there was no value in conducting an analysis on smart inverters with autonomous operation that are already required by the Commission's regulations. (*Id.*; PPL MB at 40.)

Also, the RD's position creates a false competition between already-required autonomous smart inverter functionality and the Company's proposed active management of DERs. (PPL RB at 19.) The reality is that active management is complementary to the autonomous operation of smart inverters. (*Id.*) Active management enhances autonomous operation by updating settings such as Volt/VAR curves and in certain circumstances temporarily overriding the autonomous setting based on system conditions. (*Id.*) Commission approval of PPL Electric's Second DER Management Plan would not eliminate or diminish the benefits of autonomous operation but would

add to the total net benefits that can be realized through IEEE 1547-2018. (*Id.*) Thus, the Commission can fully evaluate the Plan's merits without a separate cost-benefit analysis about the autonomous smart inverter functions that are already required by the Commission's regulations.

5. The Company's Evidence Showing a Minimal Impact on Customers' Bills Even After Excluding All Benefits Does Not Undermine the Cost-Benefit Analyses

The RD errs in stating that the cost-benefit analyses are undermined by PPL Electric's statement that its proposal would have a minimal rate impact even after excluding all benefits. (RD at 46.) PPL Electric presented evidence that "[s]etting aside the reduced capital costs and expenses from the Company's DER Management Pilot Program and Second DER Management Plan, the estimated revenue requirement impact is approximately $6,382,157, resulting in an estimated average residential bill increase of $4.83 per year" based on a hypothetical 2025 base rate case. (PPL MB at 36.) The Company did not present this evidence due to a lack of confidence in the cost-benefit analyses. Rather, it was important to show the proposal's absolute costs and the impact on customers' rates because not all benefits of the proposal were quantifiable (e.g., safety benefits). Therefore, PPL Electric properly pointed out that the rate impact is minimal when solely looking at the costs of the Second DER Management Plan. (*Id.*)

E. EXCEPTION NO. 4: AT THE VERY LEAST, THE COMMISSION SHOULD APPROVE THE SECOND DER MANAGEMENT PLAN WITH REASONABLE MODIFICATIONS TO ADDRESS CONCERNS ABOUT THE SCOPE OF THE COMPANY'S PROPOSAL (RD AT 1, 42-46, 49; CONCLUSION OF LAW NO. 12)

Even if the Commission gives credence to other parties' concerns with PPL Electric's proposal, the Commission should not deny the Second DER Management Plan wholesale like the RD. (RD at 42, 46, 49; PPL MB at 55.) The significant issues that the Company's proposal can address, such as safety, reliability, and resource adequacy, are too immediate and dire to warrant

denying the whole proposal. Instead, the Commission should approve the proposal with reasonable modifications to address concerns about the proposal's scope.[27] (PPL MB at 55.)

PPL Electric and other parties presented several alternatives to complete approval of the Second DER Management Plan. (PPL MB at 53-59.) In the Company's Main Brief, PPL Electric explained that, at the very least, the Second DER Management Plan should not be denied outright if the Commission agrees with the OCA's criticisms about the Plan's scope. (*Id.* at 55.) Rather, the Commission should approve the Second DER Management Plan and direct the Company to modify the Plan such that an appropriate threshold for determining when DERs must participate in active management or have the option to participate in active management. (*Id.*) Indeed, PPL Electric noted how JSP witness White stated: (1) "DER management and flexible interconnection only become necessary when the distribution grid is highly saturated with DER"; and (2) the circuit would be highly saturated with solar DERs if they equaled 100% of the "minimum daytime load." (*Id.* at 55 n.26.) Thus, even one of the staunchest critics of PPL Electric's proposal recognizes there is a threshold when management of DERs becomes necessary.

Moreover, PPL Electric fully rebutted the JSPs' meritless claims that the Company's DER Management devices have caused or contributed to alleged thermal events. *See* Section II.C, *supra*. However, to the extent that the RD factored those allegations into its recommendation to reject the Second DER Management Plan, the remedy is not to deny the Plan or cease the installation of DER Management devices on SolarEdge inverters. (PPL MB at 59.) Instead, PPL Electric should be directed to use a different device, method of installation, or mode of communication (such as cloud-based communications), similar to how PECO Energy Company

[27] The Commission took a similar approach with the DSIC when it first approved in part and denied in part the petitions and set forth parameters for the tariff supplements to establish DSIC mechanisms, including various customer protections. *Philadelphia Suburban DSIC*, 1996 Pa. PUC LEXIS 211, at 17-28; *PAWC DSIC*, 1996 Pa. PUC LEXIS 182, at *17-30.

changed the type of smart meters it was deploying under its Commission-approved Smart Meter Plan after certain issues arose with the ones it was using.[28] (*Id.*)

Likewise, the Company indicated in its rejoinder testimony that it is willing to investigate cloud-based communications as an alternative to the DER Management devices. (PPL MB at 36.) The Company believes that based on its prior work setting up servers with JSP member Enphase, it could seamlessly incorporate cloud-based communications through the Enphase modems into its ADMS/DERMS. (*Id*.) Because cloud-based communications would not require the procurement, installation, and maintenance of a DER Management device, the largest driver of cost identified in the cost-benefit analysis could be reduced (the capital cost and maintenance of DER Management devices account for $69.8 million of the $81 million in projected total costs under the cost-benefit analysis of active management and monitoring). (*Id.*)

In addition, the OCA recommended in its direct testimony that the Commission approve the Second DER Management Plan with certain modifications, namely that the Commission exempt all DERs with a capacity of 200 kW or less from mandatory participation in active management and provide those DERs with the option to participate in active management.[29] (PPL MB at 53.) The OCA also made recommendations for the Company to file a DER Orchestration Plan and provide an evaluation of three different flexible interconnection approaches within 12 months of the Commission's Order in this proceeding. (*Id.*) However, despite PPL Electric making no programmatic changes to its proposal in its rebuttal testimony and expressing its

[28] *See Frompovich v. PECO Energy Co.*, Docket No. C-2015-2474602 (Order entered May 3, 2018) (citing *Petition of PECO Energy Company for Approval of its Smart Meter Technology Procurement and Installation Plan*, Docket No. M-2009-2123944 (Recommended Decision issued July 12, 2013)).

[29] As alleged support, OCA witness Nelson testified that "[c]onsidering the lower cost and potential benefits of enabling DER management through the 2nd DER plan, compared to the costs of traditional utility-controlled switching, it may be reasonable to control DER smaller than 500 kW within PPL's system"; however, he "recommend[ed] that the initial threshold for mandatory control and monitoring be set at 200 kW." (OCA St. 1 at 31-32) (emphasis added).

willingness to file a DER Orchestration Plan, the OCA changed its recommendation at the surrebuttal stage and recommended that the Second DER Management Plan be denied. (*Id.*) Nonetheless, the RD could have explored setting a nameplate capacity threshold for determining which DERs must participate or have the option to participate in the Plan. (*See* RD at 42-46.)

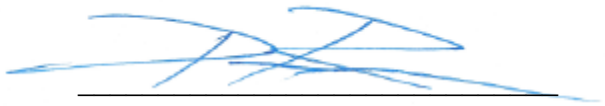
Furthermore, OSBA recommended that the Pilot Program be extended or paused until a cost benefit framework to analyze the costs and benefits of the Second DER Management Plan is established and approved by the Commission. (PPL MB at 55.) Alternatively, OSBA proposed that the term of the DER Management Plan be limited to three years and for PPL Electric to be required to file reports on the costs and benefits of the Second DER Management Plan annually with the Commission. (*Id.*) Similarly, SEF recommended that the Commission deny the Second DER Management Plan but continue the Pilot Program "with the goal of gathering and analyzing more data" related to the costs and benefits of DER management. (*Id.* at 56.) Although OSBA's and SEF's recommendations were opposed by PPL Electric, they certainly are preferable to the RD's complete rejection of the Second DER Management Plan. At a minimum, those recommendations would enable the Company to continue monitoring and actively managing the DERs that already have DER Management devices installed.

For these reasons, the Commission should, at the very least, approve the Plan with reasonable modifications that address concerns with the Company's proposal.

III. CONCLUSION

WHEREFORE, the Pennsylvania Public Utility Commission should grant PPL Electric Utilities Corporation's Exceptions and enter a Final Order consistent with these Exceptions that approves the Company's Second DER Management Plan, approves the Company's proposed tariff modifications, and grants any other approvals or authorizations that are necessary to implement PPL Electric's Second DER Management Plan.

Respectfully submitted,



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Dated: July 15, 2025

CGC Statement No. 1-R
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

REBUTTAL TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
ASPEN POWER PARTNERS LLC, 38 DEGREES NORTH, BOLLINGER SOLAR, CEP RENEWABLES, LLC, CVE NORTH AMERICA, DYNAMIC ENERGY SOLUTIONS, LLC, EDPR NA DISTRIBUTED GENERATION LLC, ENCORE RENEWABLE ENERGY, GS POWER PARTNERS, PROSPECT14 LLC, RADIAL POWER LLC, SCALE MICROGRIDS, SOLAR RENEWABLE ENERGY, LLC, SR1 CAPTURA SAGE HOLDCO I, LLC, AND SYNCARPHA CAPITAL, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

JANUARY 23, 2026

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REBUTTAL TESTIMONY OF

GUY SHARFMAN

SECTION I.

INTRODUCTION AND PURPOSE

Q: PLEASE STATE YOUR NAME, TITLE, EMPLOYER AND BUSINESS ADDRESS.

A: My name is Guy Sharfman. I am a Co-Founder and Vice President of Market Analytics at Intelometry, Inc., a systems, data and consulting company specializing in the electric industry. My business address is 5373 W Alabama St., Suite 400, Houston, Texas 77056.

Q: ON WHOSE BEHALF ARE YOU TESTIFYING?

A: I am testifying on Behalf of the Customer-Generator Coalition ("CGC").

Q: ARE YOU THE SAME GUY SHARFMAN THAT PREVIOUSLY SUBMITTED TESTIMONY IN THIS DOCKET?

A: Yes.

Q: WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A: The purpose of my rebuttal testimony is to provide additional details requested by PPL in interrogatories regarding the millions of dollars CGC members have committed to PPL system upgrades for the purpose of interconnection, as well as building and operations. I also provide additional detail requested by PPL regarding CGC expected revenue losses

should the PPL proposal be approved. Finally, I provide additional details on my proposal in my Direct Testimony that certain projects be grandfathered should the Commission approve the PPL proposal.

Q: CAN YOU PLEASE SUMMARIZE THE KEY POINTS IN YOUR REBUTTAL TESTIMONY?

A: The key points of my Rebuttal Testimony are the following:

I. CGC members have paid millions of dollars for PPL system upgrades as a prerequisite to interconnection & building & operations.

II. Approval of the PPL proposal will result in millions in lost revenue to CGC members.

III. If the PPL proposal is approved, existing projects should be grandfathered.

Q: ARE YOU SPONSORING ANY ACCOMPANYING EXHIBITS OR SCHEDULES SUPPORTING YOUR TESTIMONY?

A: Yes, I am sponsoring the following exhibits:

Exhibit CGC Rebuttal 1.0 Confidential:	Costs Incurred by CGC Members for PPL System Upgrades as a Prerequisite to Interconnection
Exhibit CGC Rebuttal 2.0 Confidential:	Costs Incurred by CGC Members for Building and Operations

Exhibit CGC Rebuttal 3.0 Confidential:	CGC Member Expected Lost Revenue if the PPL Proposal is Approved

SECTION II.

CGC MEMBERS HAVE PAID MILLIONS OF DOLLARS FOR PPL SYSTEM UPGRADES AS A PREREQUISITE TO INTERCONNECTION & HAVE COMMITTED SIGNIFICANT CAPITAL TOWARD CONSTRUCTION & OPERATIONS

Q: DID CGC MEMBERS PROVIDE DETAIL ON THEIR COSTS INCURRED FOR PPL SYSTEM UPGRADES AS A PREREQUISITE TO INTERCONNECTION?

A: Yes. As part of the CGC's response to PPL's second set of interrogatories, ten CGC members provided their PPL system upgrade costs as a prerequisite for interconnection. These costs were broken down by money that has already been paid and the outstanding balance still owed.

Q: DO THE CGC MEMBERS HAVE TO PAY PPL TO EFFECTUATE INTERCONNECTION?

A: Yes. Prior to interconnection, PPL provides each customer-generator with an "Interconnection Impact Review", or IIR, that spells out what upgrades are needed to the PPL system prior to effectuating the interconnection.

Q: HOW MUCH MONEY HAVE THE CGC MEMBERS PAID TO PPL FOR THESE SYSTEM UPGRADES REQUIRED BY THE IIR?

A: CGC member data shows that CGC members have already paid a total of at least $12,070,889 to cover such costs, with a remaining balance still owed of at least $38,762,776. In total, CGC members are on the hook to pay PPL a minimum of $50,833,665 to cover the cost of system upgrades as a prerequisite for interconnection.[1]

Q: ARE THESE PAYMENTS TO PPL MADE TO SATISFY THE IIR REQUIREMENTS IN ADDITION TO THE COST OF PROCURING, INSTALLING, AND OPERATING THE FACILITIES?

A: Yes. The customer-generator is still responsible for also paying for land, engineering, procurement, permitting, installation/construction, and operations.

Q: HOW MUCH MONEY HAVE THE CGC MEMBERS ALREADY SPENT TOWARD DEVELOPING THESE PROJECTS IN RELIANCE ON EXISTING TARIFFS AND THE ALTERNATIVE ENERGY PORTFOLIO STANDARDS ACT ("AEPS ACT")?

A: CGC member data shows that CGC members have already paid at least $48,914,485 to cover such costs, with a remaining balance still owed of at least $340,516,623. In total, CGC members are on the hook for a minimum of $389,431,108 to cover building and operation costs[2].

[1] *See Exhibit CGC Rebuttal 1.0 Confidential.*
[2] *See Exhibit CGC Rebuttal 2.0 Confidential.*

Q: HOW MUCH CAPITAL HAVE THE CGC MEMBERS COMMITTED TOWARD DEVELOPING PROJECTS IN THE PPL OPERATING TERRITORY IN RELIANCE OF EXISTING TARIFFS AND AEPS?

A: The known amount committed by CGC members to cover such costs totals a minimum of $440,264,773, or nearly half a billion dollars. Since this value does not encompass all CGC members, the total actual costs is likely much higher.

Q: DOES THIS TOTAL REPRESENT ALL SIMILARLY-SITUATED CUSTOMER-GENERATORS?

A: No. This only represents our clients. There are many other similarly-situated customer-generators not accounted for.

SECTION III.

APPROVAL OF THE PPL PROPOSAL WILL RESULT IN MILLIONS IN LOST REVENUE TO CGC MEMBERS

Q: IN YOUR DIRECT TESTIMONY YOU ARGUED THAT APPROVAL OF THE PPL PROPOSAL WILL LEAD TO CGC PROJECT WRITE DOWNS AND PROJECT CANCELATIONS. DID CGC MEMBERS PROVIDE DATA ILLUSTRATING THIS?

A: As part of CGC's response to PPL -INT II-1 and PPL -INT II-2 six CGC members provided both their expected revenues under current rules and under PPL's proposed rules.

Q: WHAT DOES THIS DATA SHOW?

A: The data shows that the six CGC members that responded are collectively expecting to lose $243,043,443 if the PPL proposal went into effect.[3] This also means that expected lost revenue for the full CGC membership is likely much higher. The data further shows that expected revenue losses across the six respondents average 55%. One CGC member even stated that their projects will no longer be viable if the PPL proposal goes into effect, and so would be canceled if the Commission rules in PPL's favor with no changes.

SECTION IV.

IF THE PPL PROPOSAL IS APPROVED THERE EXISTING PROJECTS SHOULD BE GRANDFATHERED

Q: IN YOUR DIRECT TESTIMONY, YOU ARGUED THAT, SHOULD THE COMMISSION APPROVE THE PPL PROPOSAL, CUSTOMER-GENERATOR PROJECTS SHOULD BE GRANDFATHERED. WHAT DO YOU MEAN BY GRANDFATHERED?

A: By "grandfathered" I mean that, should the Commission approve the PPL proposal, qualifying projects would remain as part of the GSC-1 class even if the new MRPL derivation would put them in the GSC-2 class. In this manner they would continue to receive GSC-1 solar credits as opposed to GSC-2 solar credits.

Q: WHY SHOULD QUALIFYING PROJECTS BE GRANDFATHERED?

[3] *See Exhibit CGC Rebuttal 3.0 Confidential.*

A: As previously stated in this testimony, CGC members have already collective committed to nearly half a billion dollars in expenditure for PPL system upgrades, building and operations at the very minimum. CGC members committed to these investments based on the existing PPL definition of the GSC-1 customer class and the ability of GSC-1 customer-generators to receive GSC-1 solar credits. GSC members estimate that PPL's proposal to move certain GSC-1 customer-generators to the GSC-2 class would result in lost revenue of over $243 million across projects at the very minimum. Approving the PPL proposal without grandfathering provisions would mean that CGC members were lured to build solar generation in PPL's service territory under false pretense, and thus they should be made whole.

Q: SHOULD THE PPL PROPOSAL BE APPROVED, WHICH PROJECTS SHOULD QUALIFY FOR GRANDFATHERING?

A: Projects that apply for PPL interconnection on or before July 4, 2026, should be grandfathered.

Q: WHY DO YOU BELIEVE JULY 4, 2026 SHOULD BE THE CUTOFF DATE FOR GRANDFATHERING?

A: July 4, 2026 is a fitting date from two perspectives. First**,** as per the current docket schedule, the Commission is expected to rule on the PPL proposal prior to that date. Secondarily, this date aligns with changes to federal solar crediting rules as stipulated by the One, Big, Beautiful Bill Act ("OBBBA"). The OBBBA stipulates that solar projects beginning construction after July 4, 2026, will no longer qualify for federal tax credits. In this manner,

using July 4, 2026, as the grandfathering cutoff date would align state and federal rules on solar crediting.

Q: HAVE OTHER INTERVENERS PROPOSED GRANDFATHERING PROVISIONS IN THIS DOCKET?

A: Yes. Justin Barnes submitted Direct Testimony on behalf of the Joint Solar Advocates ("JSA") where he also proposed that projects meeting a set criterion be grandfathered.

Q: WHAT DOES THE JSA PROPOSE FOR GRANDFATHERING PROJECTS?

A: The JSA proposes two levels of grandfathering, one for what the JSA terms "Existing Facilities" and another for what the JSA terms "Transition Facilities."

The JSA defines *Existing Facilities* as projects "that were either operational or for which interconnection upgrade work orders are under construction as of the date of PPL's rate filing in this proceeding."[4] Grandfathered Existing Facilities will remain in the GSC-1 class even if the new definition of the MRPL would place them in the GSC-2 category.

The JSA defines *Transition Facilities* as projects with pending interconnection requests submitted prior to the date of PPL's rate application "who make a one-time election to both: (i) make a nonrefundable deposit of 50% of the Company's estimated costs of distribution upgrades, and (ii) transfer AECs produced by the project to PPL at no cost"[5]. Such projects

[4] See JSA Witness Barnbes Direct Testimony, Page 37, lines 19-21
[5] See JSA Witness Barnbes Direct Testimony, Page 38, lines 2-7

would remain in their current customer class even if PPL's proposed rule changes would move them to a different class.

Q: DO YOU AGREE WITH THE JSA ON THEIR PROPOSAL FOR EXISTING FACILITES?

A: I commend the JSA for highlighting the importance of grandfathering *Existing Facilities* should the Commission approve the PPL proposal. However, I do not agree that September 30, 2025, the date PPL made their rate filing, should be the cutoff date for grandfathering these projects.

Q: WHY IS SEPTEMBER 30, 2025, NOT SUITABLE TO SERVE AS THE CUTOFF DATE FOR GRANDFATHERING?

A: There is nothing significant about a filing date, so the purpose of using a PPL filing date as a grandfathering marker is not clear to me. Also, the PPL filing is a technical proposal. On the day it was filed no market player had enough information or time to even analyze it, much less react to it. Again, I believe the grandfathering cutoff date should be July 4, 2026.

Q: DO YOU AGREE WITH THE JSA ON THEIR PROPOSAL FOR TRANSITION FACILITES?

A: I do not agree with the JSA that projects with pending interconnection requests submitted prior to the date of PPL's rate application should be considered *Transition Facilities*.

Q: WHY NOT?

A: There are CGC members who have been waiting years for PPL to approve their interconnection requests. Those projects shouldn't be deprived of full grandfathering because of this delay.

Q: DO YOU HAVE ANY OTHER ISSUES WITH THE JSA'S PROPOSED TRANSITION FACILITES?

A: Well, moving pending interconnection projects from the *Transition Facilities* category to the *Existing Facilities* category, pretty much wipes out the entire *Transition Facilities categories.* That notwithstanding, I disagree with the JSA's view that any project should be forced to surrender their Alternative Energy Credits ("AEC") to PPL at no cost. Doing this would set a bad precedent and would deny companies that played by the rules a fundamental aspect of their revenue.

Q: DOES THIS CONCLUDE YOUR TESTIMONY?

A: Yes.

VERIFICATION

I, GUY SHARFMAN, hereby state that the facts above set forth are true and correct (or are true and correct to the best of my knowledge, information and belief) and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: January 23, 2026

Guy Sharfman

Guy Sharfman
Expert Witness for Customer-Generator Coalition

CGC Exhibit No. 1-R
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

CONFIDENTIAL EXHIBIT TO ACCOMPANY THE REBUTTAL TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
ASPEN POWER PARTNERS LLC, 38 DEGREES NORTH, BOLLINGER SOLAR, CEP RENEWABLES, LLC, CVE NORTH AMERICA, DYNAMIC ENERGY SOLUTIONS, LLC, EDPR NA DISTRIBUTED GENERATION LLC, ENCORE RENEWABLE ENERGY, GS POWER PARTNERS, PROSPECT14 LLC, RADIAL POWER LLC, SCALE MICROGRIDS, SOLAR RENEWABLE ENERGY, LLC, SR1 CAPTURA SAGE HOLDCO I, LLC, AND SYNCARPHA CAPITAL, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

JANUARY 23, 2026

EXHIBIT CGC Rebuttal 1.0 Confidential

Costs Incurred by CGC Members for PPL System Upgrades as a Prerequisite to Interconnection

CGC Member	Number of Projects	Already Paid	Balance Owed	Total
Aspen Power	[redacted]	[redacted]	[redacted]	[redacted]
CEP Renewable				
CVE North America				
EDPR				
GS Power Partners				
Radial Power*				
Solar Renewable Energy				
Penn Renewables				
Syncarpha				
Total	**96**	**$12,070,889**	**$38,762,776**	**$50,833,665**

CGC Exhibit No. 2-R
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

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CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

JANUARY 23, 2026

CONFIDENTIAL

EXHIBIT CGC Rebuttal 2.0 Confidential

Costs Incurred by CGC Members for Building and Operations

CGC Member	Number of Projects	Already Paid	Balance Owed	Total
Aspen Power	[redacted]	[redacted]	[redacted]	[redacted]
CEP Renewables				
CVE North America				
EDPR				
Radial Power*				
Solar Renewable Energy				
Penn Renewables				
Syncarpha				
Encore Renewable Energy				
Total	**68**	**$48,914,485**	**$340,516,623**	**$389,431,108**

CGC Exhibit No. 3-R
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

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CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

JANUARY 23, 2026

EXHIBIT CGC Rebuttal 3.0 Confidential

CGC Member Expected Lost Revenue if the PPL Proposal is Approved

CGC Member	Number of Projects	Expected Revenue Pre-Proposal	Expected Revenue Post-Proposal	Lost Revenue $	Lost Revenue %
Aspen Power	[redacted]	[redacted]		[redacted]	
CEP Renewable					
CVE North America					
EDPR					
Radial Power					
Solar Renewable Energy					
Total	**72**	**$423,036,496**	**$179,993,053**	**($243,043,443)**	**57%**

CGC Statement No. 1-SR
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

SURREBUTTAL TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
ASPEN POWER PARTNERS LLC, 38 DEGREES NORTH, BOLLINGER SOLAR, CEP RENEWABLES, LLC, CVE NORTH AMERICA, DYNAMIC ENERGY SOLUTIONS, LLC, EDPR NA DISTRIBUTED GENERATION LLC, ENCORE RENEWABLE ENERGY, GS POWER PARTNERS, PROSPECT14 LLC, RADIAL POWER LLC, SCALE MICROGRIDS, SOLAR RENEWABLE ENERGY, LLC, SR1 CAPTURA SAGE HOLDCO I, LLC, AND SYNCARPHA CAPITAL, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

FEBRUARY 9, 2026

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SURREBUTTAL TESTIMONY OF

GUY SHARFMAN

I. PURPOSE AND SCOPE OF SURREBUTTAL

Q: PLEASE EXPLAIN THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY IN THIS PROCEEDING.

A: My surrebuttal testimony responds to the rebuttal testimonies of PPL Electric Witness, Andrew Castanaro, PPL Electric Statement No. 15-R, and intervenors, Office of Consumer Advocate ("OCA") Statement No. 6R, Zachary F. Teti, and Office of Small Business Advocate ("OSBA") Statement No. 1-R, Mark D. Ewen.

Q: ARE YOU OFFERING ANY NEW TARIFF PROPOSALS OR ALTERNATIVE RATE DESIGNS IN THIS SURREBUTTAL TESTIMONY?

A: No.

II. RESPONSE TO PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO

Q: PPL WITNESS CASTANARO CLAIMS THAT PPL IS ONLY ADVOCATING FOR THEIR PROPOSAL BECAUSE IT "PROTECTS NON-CUSTOMER GENERATORS." HOW DO YOU RESPOND? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 8, LINES 19-22 AND PAGE 9, LINES 1-8)

A: I disagree with Mr. Castanaro's assertion.

Q: PLEASE EXPLAIN THE BASIS FOR YOUR DISAGREEMENT.

A: PPL has not presented quantitative evidence demonstrating that GSC-1 non-customer-generators are being harmed under the current net metering and rate design framework. In particular, PPL has not shown that customer-generator participation under GSC-1 results in higher procurement costs or otherwise causes adverse rate impacts to non-participating customers.

To the contrary, customer-generator facilities reduce the amount of generation PPL must procure through wholesale auctions. Solar generation can contribute energy during certain peak periods and can lower wholesale market clearing prices. Reduced procurement volumes and lower peak prices tend to affect the costs PPL incurs to serve load. Because payments to GSC-1 customer-generators are tied to PPL's avoided procurement costs, any reduction in those costs flows through to all customers. Based on the information in the

record, it is not evident that customer-generators impose net costs on non-generating customers.

In addition, Exhibit CGC_Surrebuttal_1.0 reflects a public statement by PPL leadership regarding the Company's support for new generation development in Pennsylvania. I do not offer an opinion on corporate strategy or motive. I reference this exhibit only to show that PPL's asserted justification for MRPL in this proceeding should be evaluated based on the quantitative and operational evidence in the record, rather than assumed. PPL has not provided record evidence establishing a causal link between GSC-1 customer-generators and harm to non-customer-generators.

Q: MR. CASTANARO CLAIMS THAT CGC MEMBERS ONLY AIM TO "CONTINUE PROFITING FROM AN INFLATED PTC". HOW DO YOU RESPOND?

A: I do not agree that the record supports that characterization.

Q: PLEASE EXPLAIN YOUR RESPONSE

A: PPL Witness Castanaro has not provided quantitative evidence demonstrating that the current Price To Compare ("PTC") is inflated or that it results in harm to non-customer-generators under existing PPL tariffs. Nor has PPL presented evidence quantifying the alleged level of profit earned by CGC members under current rules, or how that level would materially change under PPL's proposed MRPL framework.

CGC members have made substantial long-term capital investments in PPL's service territory, including significant expenditures on interconnection-related upgrades that are now owned and controlled by PPL. Those investment decisions were made in reliance on the tariff structures and crediting mechanisms in effect at the time, including the PTC design approved by the Commission.

From an economic standpoint, CGC members are not seeking preferential treatment or additional benefits beyond what the existing tariff provides. Rather, they seek continued application of the same tariff framework that informed their original investment decisions. The record does not demonstrate that maintaining the existing PTC structure results in unjust or unreasonable outcomes for non-participating customers.

Finally, customer-generators contribute distributed generation resources that advance the Commonwealth's Alternative Energy Portfolio Standards ("AEPS") and reduce the amount of centrally procured generation needed to serve load. These effects are relevant to evaluating whether the current PTC is excessive or misaligned with system costs. Based on the evidence presented, I do not find support for the claim that CGC members are merely seeking to preserve an "inflated" credit.

Q: MR. CASTANARO CLAIMS THAT ANNUAL CASH-OUTS FOR THE SMALL C&I CUSTOMER CLASS WILL CAUSE THE PTC TO RISE BY $0.01806 PER KWH TO $0.0836 PER KWH BY 2029. HOW DO YOU RESPOND? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 10, LINES 18-22 AND PAGE 11, LINES 1-10)

A: I do not agree that the record supports that projection.

Q: PLEASE EXPLAIN THE BASIS FOR YOUR RESPONSE.

A: Mr. Castanaro has not identified the specific assumptions, inputs, or market forecasts underlying this projected increase in the PTC. In particular, the rebuttal testimony does not explain how increased annual cash-outs translate into a sustained increase in the underlying procurement costs from which the PTC is derived.

As discussed in my direct testimony, the PTC is a function of PPL's avoided procurement costs. Increased customer-generation reduces the volume of energy PPL must procure through wholesale markets. All else equal, lower procurement volumes and peak demand tend to exert downward pressure on procurement costs, not upward pressure.

Moreover, the projection presented by Mr. Castanaro does not explain how prevailing market forecasts and procurement inputs were incorporated into the projection. Without a clear explanation of how those market conditions were incorporated, it is not possible to assess the reliability of the projected PTC increase.

Absent a demonstrated causal link between annual cash-outs and rising procurement costs, and without transparency into the modeling assumptions used, I do not find sufficient support in the record for the projected increase in the PTC cited by Mr. Castanaro.

Q: MR. CASTANARO CLAIMS THAT BECAUSE CGC MEMBER REVENUE ESTIMATES GREATLY DECLINE IF THE PPL PROPOSAL WENT INTO EFFECT, IT MEANS THAT THE PPL PROPOSAL IS BENEFICIAL. HOW DO YOU RESPOND? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 11, LINES 12-22)

A: I do not agree that a decline in CGC member revenues, standing alone, demonstrates a benefit to customers.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: It is expected that a material change to the solar crediting structure under which CGC members made investment decisions would reduce projected revenues for those projects. However, a reduction in developer revenues does not, by itself, establish that customers will experience corresponding benefits. The record does not demonstrate that reduced CGC revenues translate into lower procurement costs, improved system reliability, or reduced rates for PPL customers. Without such a showing, the conclusion that the proposal is beneficial to customers is not supported.

Exhibit CGC_Rebuttal_3.0 (Highly Confidential) indicates that at least one CGC member would cancel projects if PPL's proposal were implemented. Project cancellations would

reduce distributed generation in PPL's service territory, which could increase PPL's future reliance on wholesale procurement and potentially offset any assumed short-term effects on crediting levels. Moreover, the exhibit reflects information from only a subset of CGC members, and does not account for non-CGC-affiliated customer-generators. As a result, the full extent of potential project cancellations and their system-level impacts is not captured in PPL's analysis.

Absent evidence that reduced customer-generation revenues produce measurable and durable benefits for customers, I do not agree that the projected decline in CGC member revenues supports the conclusion advanced by Mr. Castanaro.

Q: MR. CASTANARO CLAIMS THAT CGC INVOLVEMENT IN THIS CASE PROVES THAT CGC MEMBERS SHOULD HAVE THE TOOLS TO ANALYZE AND EVALUATE RISK ASSOCIATED WITH MARKET VOLATILITY. HOW DO YOU RESPOND? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 14, LINES 15-22, AND PAGE 15, LINES 1-3)

A: I do not agree that CGC's participation in this proceeding supports that conclusion.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: The issue raised in this proceeding concerns regulatory and tariff uncertainty, not routine market volatility. CGC members intervened because PPL's proposal would alter the regulatory framework governing GSC-1 customer-generators in a way that was not contemplated at the time investments were made.

There is an important distinction between exposure to market price risk and exposure to regulatory risk. Even if a customer-generator has the data, systems and expertise required to assess market risk, that is very different from assessing the risk of a material change to tariff structures or crediting mechanisms previously approved by the Commission that drove long-term investment decisions.

With respect to sophistication, PPL has not presented evidence demonstrating that customer-generators, as a class, possess the data access, analytical tools, or operational capabilities necessary to model or manage exposure to highly volatile wholesale markets. Nor has PPL shown how many customer-generators would be capable of doing so if subjected to market-based risk under the proposed MRPL framework. Absent such evidence, I do not agree that CGC's involvement in this case establishes that customer-generators should reasonably be expected to assume wholesale market volatility risk as a consequence of PPL's proposed changes.

Q: MR. CASTANARO CONTENDS THAT THE PPL PROPOSAL "MAY ALTER THE ECONOMICS OF NO-LOAD CUSTOMER-GENERATOR PROJECTS, BUT IT WILL NOT HAVE A MATERIAL IMPACT ON OVERALL SOLAR INSTALLATION." HOW DO YOU RESPOND? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 15, LINES 18-21 AND PAGE 16 LINES 1-7)

A: I do not agree that the record supports the conclusion that the proposal will not materially affect solar installation.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: PPL Witness Castanaro acknowledges that the proposal would alter the economics of customer-generator projects. For customer-generators currently classified under GSC-1 that would be reclassified to GSC-2, the resulting change in crediting and rate treatment would materially reduce projected revenues. For some projects, that reduction would affect whether the projects remain economically viable. This is consistent with the revenue impacts reflected in CGC's discovery responses and confidential exhibits submitted in this docket.

With respect to overall solar installation, CGC's response to PPL-INT-II-3 indicates that at least one CGC member would cancel a substantial number of planned projects if the proposal were implemented. That evidence demonstrates that the proposal has the potential to affect not only project economics, but actual development decisions.

While the interrogatory response reflects information from a limited number of CGC members, it does not capture impacts to non-CGC-affiliated customer-generators or projects that have not yet reached a stage where cancellation decisions have been formally evaluated. As a result, the record does not support the conclusion that impacts would be immaterial at the system level.

Based on the evidence presented, it is not reasonable to conclude that a proposal that materially degrades project economics would have no meaningful effect on future solar development in PPL's service territory.

Q: PPL WITNESS CASTANARO APPEARS TO SUGGEST THAT YOU ARE ARGUING PPL'S PROPOSED MRPL CALCULATION IS NOT INTENDED TO ASSIGN PJM CAPACITY OBLIGATIONS. HOW DO YOU RESPOND? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 16 LINES 9-18)

A: That is not an accurate characterization of my testimony.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: In his direct testimony, Mr. Castanaro defines a customer's Maximum Registered Peak Load ("MRPL") as a measure of the customer's net demand contribution. Under that framework, a customer with no load would have an MRPL of zero, and a customer-generator with net exports during peak periods could have a zero or negative net demand value.

My testimony focused on the internal consistency of that definition. If MRPL is defined as a demand-based metric, then treating customer-generation output as demand for purposes of the calculation introduces a conceptual inconsistency. Demand and generation are distinct quantities and combining them in that manner departs from the stated definition of MRPL as a measure of net demand.

My concern is not whether MRPL interacts with PJM capacity obligations, but whether the proposed calculation applies the demand-based definition consistently across customer classes. Based on the description provided by Mr. Castanaro, the treatment of customer-

generators does not appear to align with the way MRPL is defined elsewhere in his testimony.

Q: MR. CASTANARO CLAIMS THAT ONLY 18 PROJECTS WOULD BE RECLASSIFIED FROM GSC-1 TO GSC-2 IF THE PPL PROPOSAL IS APPROVED. HOW DO YOU RESPOND?

A: I do not believe the record supports that conclusion.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: Mr. Castanaro has not identified the criteria, assumptions, or data used to arrive at the figure of 18 projects, nor has he specified which projects are included in that estimate. Without that information, it is not possible to evaluate whether the estimate accurately reflects the scope of projects that would be affected by the proposed MRPL framework.

Even if the number of impacted projects were limited, the reclassification of any GSC-1 customer-generator would materially affect the economics of those projects by changing the applicable rate treatment and crediting structure. The significance of the impact is therefore not determined solely by the number of projects affected, but by the magnitude of the economic consequences for those projects.

Moreover, the estimate appears to reflect only a subset of currently identified projects and does not account for projects in earlier stages of development or projects that have not yet

been modeled under the proposed MRPL criteria. As a result, the record does not establish that the proposal's effects would be limited to the number cited by Mr. Castanaro.

Q: IN PPL ELECTRIC STATEMENT NO. 15-R, MR. CASTANARO DISPUTES YOUR CHARACTERIZATION OF HOW GSC-2 CUSTOMER-GENERATORS ARE COMPENSATED FOR EXCESS GENERATION. DOES THAT DISPUTE CHANGE YOUR ECONOMIC CONCLUSIONS? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 17, LINES 19-22 THROUGH PAGE 18, LINES 1-2)

A: No. The distinction Mr. Castanaro raises does not change the economic comparison underlying my testimony. More importantly, based on my review of the GSC-2 tariff structure and the way the Price to Compare is applied, GSC-2 customer-generators do not appear to receive the full set of price components that are included in the GSC-2 Price to Compare for purposes of excess generation compensation. To the extent that is the case, it raises a concern that, under the current GSC-2 crediting mechanics described in the record, the excess generation credit may not reflect the same set of Price to Compare components the customer is charged for default service.

Q: WHAT IS THE BASIS FOR YOUR CONCERN THAT GSC-2 CUSTOMER-GENERATORS MAY NOT BE RECEIVING FULL RETAIL VALUE FOR EXCESS GENERATION?

A: My concern is based on how the GSC-2 Price to Compare is structured and how excess generation credits appear to be applied. The GSC-2 Price to Compare includes multiple

components, including an energy component, a capacity component, and an administrative component. If a GSC-2 customer is charged those components as part of its retail default service price, but excess generation credits exclude one or more of those components, then the excess generation credit would not reflect the same retail price components the customer pays for retail service. That mismatch is the basis for my concern.

Q: IF THE CAPACITY COMPONENT IS EXCLUDED FROM EXCESS GENERATION CREDITS, IS THAT ECONOMICALLY MEANINGFUL?

A: Yes. Capacity is a material component of retail default service pricing. For example, PJM capacity prices for the PPL zone in recent auctions have been substantial. When translated into an energy-equivalent value, capacity can represent a meaningful portion of the retail price often on the order of cents per kWh depending on the customer's load factor and the applicable capacity obligation. As a result, excluding capacity from the excess generation credit can materially reduce compensation relative to the full retail price components reflected in the Price to Compare.

Q: IS YOUR UNDERSTANDING THAT GSC-1 AND GSC-2 TREAT EXCESS GENERATION CREDITS DIFFERENTLY WITH RESPECT TO THE CAPACITY COMPONENT?

A: Yes. Under GSC-1, excess generation credits are tied to the Price to Compare structure applicable to that class, which includes the capacity component. Under GSC-2, my understanding based on the tariff structure and record testimony is that excess generation credits may not include the full set of Price to Compare components, including capacity.

That difference is significant for purposes of evaluating how a reclassification from GSC-1 to GSC-2 would affect compensation.

Q: DOES THE STATEMENT THAT A CUSTOMER'S FIXED PEAK LOAD CAPACITY OBLIGATION CANNOT BE NEGATIVE EXPLAIN WHY EXCESS GENERATION CREDITS WOULD EXCLUDE THE CAPACITY COMPONENT?

A: No. Whether a customer's capacity obligation can be negative is a separate concept from whether excess generation credits reflect the same price components included in the retail Price to Compare.

Q. HOW DOES THAT RELATE TO PPL'S MRPL PROPOSAL?

A: This issue also highlights an internal inconsistency in PPL's approach. PPL's MRPL proposal treats behind-the-meter generation as if it were demand for purposes of determining rate class eligibility. But when it comes to compensating excess generation, PPL's current practice under GSC-2 appears not to treat that same generation as entitled to the full retail Price to Compare components. Those two positions are difficult to reconcile.

Q: IF GSC-1 CUSTOMER-GENERATORS ARE RECLASSIFIED TO GSC-2, WHAT IS THE IMPACT ON COMPENSATION FOR EXCESS GENERATION?

A: If GSC-1 customer-generators are reclassified to GSC-2, they would no longer receive excess generation credits under the GSC-1 Price to Compare framework. If, as my testimony explains, GSC-2 excess generation credits do not include the full set of Price to Compare components, including capacity, then those customer-generators would

experience a reduction in compensation for excess generation. This reduction would be in addition to other impacts associated with moving behind-the-meter customer-generators into a rate structure designed for larger customers with different usage patterns and pricing mechanics.

Q: HOW DOES YOUR TESTIMONY RELATE TO MR. CASTANARO'S ASSERTION THAT THE AEPS REFLECTS A BALANCING OF PROMOTING ALTERNATIVE ENERGY WHILE CONSIDERING COSTS TO OTHER CUSTOMERS?

A: My testimony does not dispute that policy considerations exist in the AEPS framework. My point is narrower: PPL has not presented record evidence quantifying harm to non-customer-generators under the current GSC-1 tariff structure that would justify reclassifying customer-generators based on a demand metric that treats generation as demand. In addition, if customer-generators are moved to GSC-2, the record raises questions as to whether excess generation credits under GSC-2 reflect the same retail price components charged to those customers, including capacity.

Q: MR. CASTANARO CLAIMS THAT YOUR CONTENTION THAT THERE IS NO REASON TO SUGGEST THAT ANY INDUSTRIAL LOAD WOULD BEHAVE IN THE SAME MANNER AS A GSC-1 CUSTIOMER-GENERATOR "LACKS MERIT BECAUSE ALL RATE CLASSES INCLUDE USERS WITH DISSIMILAR USAGE PATTERNS." HOW DO YOU RESPOND? (PPL ELECTRIC STATEMENT NO. 15-R, ANDREW CASTANARO, PAGE 18, LINES 20-21)

A: I do not agree that the existence of variation within a rate class supports treating fundamentally different customer types as economically interchangeable.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: While rate classes may not be perfectly uniform, customers belonging to a given rate class share certain characteristics with other customers belonging to that same rate class. For example, the PPL residential rate class includes residential customers, as opposed to a random grouping of small, medium and large commercial and industrial customers. PPL's GSC-2 rate class was designed for customers with electric demands of 100 kW and above. It was not designed for residential customers with demands far lower than that, even if those customers made the decision to install onsite solar. The point is that the presence of load shape variation within a class does not eliminate the relevance of those underlying distinctions of that class. Otherwise there would be no reason for PPL, much less any other regulated utility in the Commonwealth or elsewhere to designate customer classes.

In this proceeding, the issue is not whether customers within GSC-1 exhibit some diversity, but whether customer-generators, whose net demand may be zero or negative during peak

periods, can be reasonably be assumed to behave like larger non-generating customers traditionally served under GSC-2. PPL has not demonstrated that assumption to be valid.

PPL's proposal relies on treating customer-generation output as demand for purposes of reclassification. That methodological choice effectively collapses the distinction between load-serving behavior and generation behavior, even though those quantities have different operational and economic implications.

The record does not show that customer-generators share the same usage profiles, risk exposure, or market interaction characteristics as larger GSC-2 customers. Absent such evidence, the mere fact that rate classes include some diversity does not support reclassifying customer-generators based on assumptions drawn from fundamentally different customer types.

Q: MR. CASTANARO CLAIMS THAT YOU ARE ARGUING THAT NO-LOAD CUSTOMER-GENERATORS SHOULD BE IN A SEPARATE DEFAULT SERVICE RATE CLASS BY THEMSELVES. IS THIS TRUE?

A: No, that is not my opinion.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: My testimony does not propose the creation of a separate default service rate class for no-load customer-generators. Rather, my analysis evaluates whether PPL has demonstrated a need to modify the existing rate structure applicable to customer-generators. Based on the

evidence in the record, PPL has not shown that the current tariff framework results in harm to other customers, nor has it demonstrated that reclassifying customer-generators under the proposed MRPL methodology is supported by cost causation or usage characteristics.

Accordingly, my testimony focuses on the economic and analytical shortcomings of PPL's proposal, not on advocating for the creation of a new rate class.

Q: MR. CASTANARO ASSERTS THAT SYSTEM-LEVEL BENEFITS ARE REAL BUT GENERALIZED AND THAT THEY ACCRUE TO THE GRID AS A WHOLE AND DO NOT OFFEST THE INCREMENTAL FINANCIAL OBLIGATIONS IMPOSED ON NON-PARTICIPATING CUSTOMERS UNDER THE CURRENT TARIFF RULES. CAN YOU PLEASE RESPOND?

A: I do not agree that system-level benefits fail to offset costs to non-participating customers.

Q: PLEASE EXPLAIN YOUR RESPONSE.

A: Grid-level benefits associated with customer-generation do flow through to customers. Customer-generators may reduce the amount of generation PPL must procure from the market, reduce exposure to transmission congestion because generation occurs within the distribution system, contribute renewable energy consistent with AEPS objectives, and place downward pressure on peak wholesale prices. These effects flow through the same cost components that determine rates for all customers, including non-participating customers.

Q: MR. CASTANARO SAYS PPL DOES NOT SHOW THAT A $300/MWH PTC SCENARIO IN 2028. HOW DO YOU RESPOND?

A: In my testimony, I was referring to PPL Electric Exhibit AC-1, which reflects PTC projections that approach approximately $300 per MWh by the end of the forecast period, specifically by 2029–2030, rather than in 2028. Exhibit AC-1 shows the PTC increasing to approximately $295 per MWh by 2030 based on PPL's own assumptions and modeling.

PPL Electric Exhibit AC-1
Page 1 of 1

Year of Reconciliation/Cashout:	2024	2025	2026	2027	2028	2029	PTC at 12/1/30	
SCI Excess kWh for MGs (kWh Cashed Out)			60,202,851	391,960,372	932,128,980	1,430,455,085		<-- Updated 8/20/25
SCI PTC in effect (5/31)	$ 0.11386	$ 0.12114	$ 0.12114	$ 0.12575	$ 0.15067	$ 0.20474	$ 0.29515	
SCI Net Metering Expense from MGs			$ 7,292,672	$ 49,287,057	$ 140,441,077	$ 292,867,083		
Total Estimated SCI Net Metering Expense	$ 10,350,518	$ 10,841,474	$ 18,134,146	$ 60,128,531	$ 151,282,551	$ 303,708,557		<--cashout amount to be reflected in reconciliation for March of each column year, based on projected kWh balance for 5/31 of each column year
	* Actual expense	* Actual expense						

NOTES:
The amount of the net metering expense that is included in the reconciliation is only through March of a given year and the cashout kWh is through May of that same year, so some estimation is necessary due to timing
Utilizing Cashout kWh amount on 5/31 to calculate net metering expense used in 3/31 reconciliation

III. RESPONSE TO OCA STATEMENT NO. 6R, ZACHARY F. TETI

Q: MR. TETI STATES THAT THE CURRENT PPL ELECTRIC PRACTICE IS TO DETERMINE A SMALL COMMERCIAL CUSTOMER'S DEMAND BY BASING THEIR LOAD INDEPENDENT OF THE NAMEPLATE CAPACITY OF ANY BEHIND THE METER GENERATION AND THAT THIS CURRENT PRACTICE "FAILS TO REFLECT THE STRESS THAT THE BEHIND-THE-METER GENERATION PUTS ON PPL ELECTRIC'S DISTRIBUTION SYSTEM." HOW DO YOU RESPOND? (OCA STATEMENT NO. 6R, PAGE 3, LINES 17-23 AND PAGE 4, LINES 1-5)

A: Mr. Teti asserts that PPL Electric's current practice of determining a small commercial customer's demand does not account for what he characterizes as distribution system stress associated with behind-the-meter generation. I disagree with that characterization.

Behind-the-meter customer generation reduces the net energy that must be delivered across PPL's distribution and transmission systems, which in turn reduces the amount of energy PPL must procure from the wholesale market. Generation located within the distribution system can also reduce exposure to transmission congestion and peak-period energy costs. To the extent that solar generation offsets load during peak conditions, it places downward pressure on zonal energy prices and contributes renewable energy within the system.

Mr. Teti does not identify record evidence quantifying incremental distribution system stress attributable to customer-generators under the existing tariff and operational practices,

nor does he distinguish such impacts from normal system planning considerations that PPL already addresses through its distribution planning and interconnection processes.

Q: MR. TETI STATES THAT THE ENERGY INDUSTRY DOES NOT REALLY CONTAIN PROMISES ON WHICH TO RENEGE AND THERE ARE MANY LAYERS OF HEDGING ACTIVITY IN THE INDUSTRY. HOW DO YOU RESPOND?

A: Mr. Teti suggests that the energy industry does not involve commitments on which parties reasonably rely because market participants engage in various forms of hedging. I disagree with that characterization. Tariffs, interconnection agreements, and Commission-approved rate structures establish the rules and economic framework under which participants make long-term investment decisions, even in markets that otherwise involve price volatility and risk management.

The existence of hedging activity does not eliminate reliance on the underlying tariff framework. CGC members committed substantial capital to projects in PPL's service territory based on the tariff provisions and regulatory structure in effect at the time those decisions were made. Those investments were made in response to Pennsylvania's policy objectives, including the promotion of alternative energy resources under the AEPS framework.

Changes to that framework that materially alter project economics affect investments that were made under a different set of Commission-approved rules. Mr. Teti does not identify

evidence showing that existing hedging practices address or mitigate the regulatory risk associated with retroactive changes to tariff treatment for customer-generators. I am not addressing legal enforceability, but rather how tariff stability affects investment decisions in practice.

IV. RESPONSE TO OSBA STATEMENT NO. 1-R, MARK D. EWEN

Q: MR. EWEN STATES THAT RECLASSIFYING LARGE CUSTOMER-GENERATORS AS MERCHANT GENERATORS UNDER GSC-2 WOULD OFFER THESE CUSTOMERS "FAIR COMPENSATION" WITHOUT UNDULY BURDENING NON-CUSTOMER-GENERATORS UNDER GSC-1. HOW DO YOU RESPOND?

A: Mr. Ewen uses the term 'fair compensation,' but does not identify a benchmark in the record supporting that conclusion. That said, customer-generators in the GSC-1 class currently receive fair compensation, and no one in this proceeding has demonstrated that they don't. Again, GSC-1 customer generation facilities were built in response to the existing PPL tariff. The changes proposed by PPL will harm these customers and impact the future of green generation in the Commonwealth.

Q: MR. EWEN STATES THAT PPL ELECTRIC INTENDED TO DIFFERENTIATE BETWEEN SMALL, BEHIND-THE-METER CUSTOMER-GENERATORS THAT STILL DRAW ENERGY FROM THE GRID AND LARGER FRONT-OF-METER CUSTOMERS THAT ARE ESSENTIALLY MERCHANT GENERATORS AND THAT MERCHANT GENERATORS SHOULD BE VIEWED AS MORE SOPHISTICATED MARKET ACTORS. FURTHER, HE STATES THAT LARGE GSC-1 CUSTOMER-GENERATORS DO NOT ASSUME THE SAME RISKS AS GSC-1 DEFAULT SERVICE SUPPLIERS, YET RECEIVE THE SAME PRICE TO COMPARE. CAN YOU PLEASE RESPOND? (OSBA STATEMENT NO. 1-R, PAGE 5, LINES 14-26 AND PAGE 6, LINES 1-14)

A: Mr. Ewen characterizes reclassification of large customer-generators to GSC-2 as providing "fair compensation," but he does not identify a benchmark or analysis in the record demonstrating that compensation under GSC-2 would be comparable to the compensation structure applied when these projects were developed.

Customer-generators currently classified under GSC-1 receive compensation pursuant to Commission-approved tariffs, and no witness has demonstrated in this proceeding that such compensation is excessive or inconsistent with the costs avoided by PPL under the existing framework. These facilities were developed in reliance on that tariff structure.

Reclassifying customer-generators as merchant generators under GSC-2 would materially change the compensation mechanism applicable to those facilities. Mr. Ewen does not quantify how such a change would affect project economics or explain why compensation

under GSC-2 would be more appropriate given the behind-the-meter nature of Customer-Generator facilities. Absent such analysis, I do not agree that reclassification necessarily results in "fair" compensation.

Q: DOES THIS CONCLUDE YOUR TESTIMONY?

A: Yes. This concludes my surrebuttal testimony at this time. However, I reserve the right to amend or supplement my testimony as appropriate in this proceeding should additional evidence, testimony, clarification, or direction from the commission become necessary.

CGC Exhibit No. 1-SR
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

EXHIBIT TO ACCOMPANY THE SURREBUTTAL TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
ASPEN POWER PARTNERS LLC, 38 DEGREES NORTH, BOLLINGER SOLAR, CEP RENEWABLES, LLC, CVE NORTH AMERICA, DYNAMIC ENERGY SOLUTIONS, LLC, EDPR NA DISTRIBUTED GENERATION LLC, ENCORE RENEWABLE ENERGY, GS POWER PARTNERS, PROSPECT14 LLC, RADIAL POWER LLC, SCALE MICROGRIDS, SOLAR RENEWABLE ENERGY, LLC, SR1 CAPTURA SAGE HOLDCO I, LLC, AND SYNCARPHA CAPITAL, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

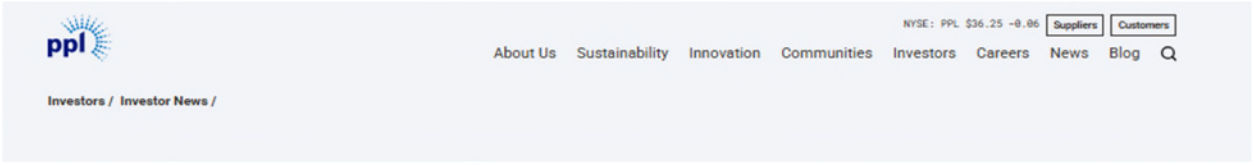
FEBRUARY 9, 2026

Exhibit CGC_Surrebuttal_1.0

Statement from PPL President and Chief Executive Officer Vincent Sorgi to Investors

Statement Date: January 20th, 2026

Source: https://investors.pplweb.com/2026-01-20-PPL-Corporation-statement-on-Trump-Shapiro-call-for-new-power-auction-to-spur-construction-of-power-plants-paid-for-by-data-centers



Jan. 20, 2026

PPL Corporation statement on Trump-Shapiro call for new power auction to spur construction of power plants paid for by data centers

Share.

ALLENTOWN, Pa., Jan. 20, 2026 /PRNewswire/ -- PPL Corporation President and Chief Executive Officer Vincent Sorgi today issued the following statement in response to President Trump and a bipartisan group of governors calling on PJM Interconnection to hold a special auction to fund new generation in support of data centers:

"We thank President Trump and Governor Shapiro for their role in recognizing the seriousness of today's generation challenges and championing solutions to improve grid reliability, power large-scale data centers and help keep energy affordable for the families and businesses we serve.

The announcement from Friday, January 16, is a clear acknowledgment that new, dispatchable generation is urgently needed, and PPL stands ready to be part of the solution.

This is why we created a joint venture with Blackstone Infrastructure to build, own and operate new generation to serve data centers under long-term energy services agreements and help mitigate rising electricity prices for our other customers. Since our announcement in July at the Pennsylvania Energy and Innovation Summit, the joint venture has been laying the necessary groundwork to move as quickly as possible to build new, dispatchable generation to serve large-load data centers in Pennsylvania.

In addition, we support legislation that's been proposed in Pennsylvania to facilitate construction of new, dispatchable generation in the Commonwealth. That proposed legislation includes long-term contracting provisions with independent power producers and would also allow regulated utilities, including PPL Electric Utilities, to build and own regulated generation again. We continue to believe that whoever is able and willing to build new generation should be encouraged to do so. And at PPL, we are absolutely willing and able to be part of the solution.

We're committed to bringing our expertise forward to move the President's announcement from concept to reality. And we will continue to engage with a wide range of stakeholders, including federal and state leaders and data center developers, to address today's energy challenges and ensure a safe, reliable and affordable energy future for our customers — all while enabling the U.S. to win the AI race."

About PPL

PPL Corporation (NYSE: PPL), headquartered in Allentown, Pennsylvania, is a leading U.S. energy company focused on providing electricity and natural gas safely, reliably and affordably to more than 3.6 million customers in the U.S. PPL's high-performing, award-winning utilities are addressing energy challenges head-on by building smarter, more resilient and more dynamic power grids and advancing sustainable energy solutions. For more information, visit www.pplweb.com.

Note to Editors: Visit our media website at www.pplnewsroom.com for additional news and background about PPL Corporation.

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SOURCE PPL Services Corporation

CGC Statement No. 1-SRJ
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

SURREJOINDER TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
ASPEN POWER PARTNERS LLC, 38 DEGREES NORTH, BOLLINGER SOLAR, CEP RENEWABLES, LLC, CVE NORTH AMERICA, DYNAMIC ENERGY SOLUTIONS, LLC, EDPR NA DISTRIBUTED GENERATION LLC, ENCORE RENEWABLE ENERGY, GS POWER PARTNERS, PROSPECT14 LLC, RADIAL POWER LLC, SCALE MICROGRIDS, SOLAR RENEWABLE ENERGY, LLC, SR1 CAPTURA SAGE HOLDCO I, LLC, AND SYNCARPHA CAPITAL, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

MARCH 2, 2026

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SURREJOINDER TESTIMONY OF

GUY SHARFMAN

I. PURPOSE AND SCOPE OF SURREJOINDER

Q: PLEASE EXPLAIN THE PURPOSE OF YOUR SURREJOINDER TESTIMONY IN THIS PROCEEDING.

A: My surrejoinder testimony responds to the rejoinder testimony of PPL Electric Witness, Andrew Castanaro.

Q: ARE YOU OFFERING ANY NEW TARIFF PROPOSALS OR ALTERNATIVE RATE DESIGNS IN THIS SURREJOINDER TESTIMONY?

A: No.

II. CORRECTIONS TO PRIOR MODELING

Q: IN HIS REJOINDER TESTIMONY, MR. CASTANARO STATES THAT HE DISCOVERED CORRECTIONS THAT NEEDED TO BE MADE TO HIS ORIGINAL ANALYSES AND THAT THOSE CORRECTIONS ARE REFLECTED IN EXHIBITS AC-4RJ THROUGH AC-6RJ (STATEMENT NO. 15-RJ, PAGE 2, LINES 1-4; PAGE 3, LINES 1-8). HOW DO YOU RESPOND?

A: Mr. Castanaro admits to making the following errors in his original analysis presented in direct testimony:

1) He used a 0% cancellation rate for customer-generator projects when he meant to use 36%.
2) He used a 29.8% capacity factor for customer-generator projects when he should have used 17.3%.
3) He mistakenly failed to capture the excess generation attributable to Rate LP-4 "no-load" customer-generator projects.
4) He failed to account for the reduction in PPL's default service requirement due to an increase in excess customer generation.

He provides exhibits AC-4RJ, AC-5RJ & AC-6RJ as part of his rejoinder testimony that revise the values provided in his original exhibits AC-1RJ, AC-2RJ & AC-3RJ.

Q: WHAT ARE THE IMPACTS OF MR. CASTARANO'S ANALYSIS REVISIONS?

A: Mr. Castanaro's analysis revisions result in his original values changing significantly in later years. The table below compares the original PTC forecast values provided in PPL

exhibit AC-1RJ to the new PTC forecast values provided in PPL exhibit AC-4RJ. As noted by the table, the impact of Castanaro's revisions result in his 2029 PTC forecast value rising by nearly 50%, while his 2030 PTC projection dropped by almost 90%.

Year	PPL Electric Exhibit AC-1RJ GSC-1 PTC Projection (in $ per kWh)	PPL Electric Exhibit AC-4RJ GSC-1 PTC Projection (in $ per kWh)	DELTA (in %)
2024	$0.11386	$0.11386	0.00%
2025	$0.12114	$0.12114	0.00%
2026	$0.12114	$0.12114	0.00%
2027	$0.12575	$0.12437	(1.10%)
2028	$0.15067	$0.15064	(0.02%)
2029	$0.20474	$0.30562	49.27%
2030	$0.29515	$0.03158	(89.30%)

Q: DOES MR. CASTANARO'S ANALYSIS REVISIONS STRENGTHEN HIS ARGUMENT THAT GSC-1 NON-GENERATOR CUSTOMERS WILL BE HARMED IF THE PPL MRPL PROPOSAL IS REJECTED?

A: No. Mr. Castanaro has yet to establish that anyone would be harmed if the PPL MRPL proposal is rejected.

Q: DO YOU FIND MR. CASTANARO'S LATEST PTC FORECAST VALUES CREDIBLE?

A: No. Mr. Castanaro's PTC projections do not line up with the current wholesale forward market. For example, CGC Exhibit No. 1-SRJ compares PPL's 2027 and 2028 PTC projections under the 36% cancelation scenario to 2027 and 2028 PPL zone forward prices. The exhibit shows that while Mr. Castanaro projects the PTC to rise by 21% from 2027 to 2028 the forward market indicates that 2028 energy prices into the PPL zone actually decline slightly from 2027.

Q: WHY WOULD YOU EXPECT THE PPL PTC TO NECESSARILY FOLLOW THE FORWARD MARKET?

A: PPL procures energy for PTC service from competitive suppliers who price their bids based on the wholesale market. Pennsylvania is also an electric choice state, meaning Pennsylvania electric customers are not trapped by utility service rates the way they are in electric monopoly states. If the PPL PTC significantly exceeds the market cost to supply end users, PPL rate payers would leave PPL and take EGS service at more attractive prices. As such, while I do not anticipate the PPL PTC to approach $300 per MWh over the next 3 years, EGS service will protect PPL customers even if such high PTCs materialized.

Q: MR. CASTANARO CLAIMS THAT INCREASED EGS SWITCHING LEADS TO FEWER CUSTOMERS ON RATE GSC-1 BEING ABLE TO ABSORB PTC COSTS. HOW DO YOU RESPOND?

A: The purpose of Pennsylvania electric choice is to create alternatives to the PTC, not to refine PTC pricing. Increased EGS switching is a sign of a healthy market and should be encouraged.

Q: MR. CASTANARO STATES THAT HE EXPECTS THAT EGS' WOULD INCREASE THEIR RATE OFFERINGS TO CUSTOMERS BASED ON THE INCREASED LEVEL OF THE PTC. DO YOU AGREE WITH HIM?

A: No. While EGS' compete against PPL, they also compete against one another. That means that if any EGS charges a premium for service to match an increased PTC, they leave themselves open to being undercut by another EGS.

Q: IS THERE EVIDENCE THAT EGS PRICING DOES NOT SIMPLY FOLLOW THE PTC?

A: Yes. Intelometry prepares monthly reports that compare utility PTCs to EGS offers for all U.S. deregulated electric markets. Our latest report for Pennsylvania is provided as CGC Exhibit No. 2-SRJ. The exhibit compares the residential PTCs of Pennsylvania electric utilities to publicly available EGS offers posted on the Commission website at www.papowerswitch.com. As illustrated by the exhibit, the lowest competitive offers posted in January 2026 are 11% to 29% lower than the PTC depending on utility. The lowest offer in PPL's service territory is 24% lower than the PPL PTC. There would be a much tighter spread if EGS' simply moved their prices to match the PTC price level.

III. CLAIMED PTC INCREASES AND "CATASTROPHIC" IMPACTS

Q. MR. CASTANARO TESTIFIES THAT THE CORRECTED ANALYSES SHOW THE PTC RISING TO $0.29980 PER KWH UNDER THE 36% CANCELLATION RATE SCENARIO AND DESCRIBES POTENTIAL "CATASTROPHIC IMPACTS" (STATEMENT NO. 15-RJ, P. 5, LL. 8-13). DOES THE RECORD DEMONSTRATE THAT SUCH OUTCOMES ARE LIKELY UNDER REALISTIC PROCUREMENT ADJUSTMENTS?

A. Exhibit AC-4RJ shows the PTC under the 36% cancellation scenario rising to $0.30562, not the $0.29980 value Mr. Castanaro refers to in testimony. It is not clear why Mr. Castanaro's exhibit and testimony values differ. Neither the testimony nor exhibit value, however, is likely to materialize and wouldn't harm customers even if they did materialize.

Q. WHY DO YOU SAY THAT MR. CASTANARO'S EXTREME PTC PROJECTIONS ARE UNLIKELY TO MATERIALIZE?

A. As previously stated, there is no indication from the wholesale market that 2029 PTCs would run anywhere near $0.30 per kWh or $300 per MWh. Other mainstream industry projections illustrate the same. CGC Exhibit No. 3-SRJ shows the most recent Electric Power Projections by Electricity Market Module Region report 54.10 form the Energy Information Administration ("EIA") for PJM East. The exhibit also compares the movement of EIA generation price projections to PTC prices projected by Mr. Castanaro. As illustrated by the exhibit, the EIA anticipates regional generation prices to rise 10% in 2028, 1% in 2029 and another 1% in 2030. By contrast, Mr. Castanaro projects prices to rise by 17% in 2028, rise by another 51% in 2029 and then massively drop in 2030 by 868%. Given that both wholesale market benchmarks and EIA analysis expect generation prices to remain stable from 2028 to 2030, I simply don't see a $300 PTC materializing. That said, if PTC prices greatly exceeded the market cost to supply, customers would leave PPL for EGS services that are less expensive and provide more benefits to consumers than the PPL PTC would, should that scenario materialize.

Q. WHY DO YOU SAY THAT MR. CASTANARO'S EXTREME PTC PROJECTIONS WON'T HARM CUSTOMERS EVEN IF THEY COME TO FRUITION?

A. A signature benefit of a competitive electric market is that customers are not forced to remain on electric utility service rates they don't like. If the PPL PTC exceeds the market cost to supply PPL customers, then PPL customers would leave PPL for EGS service.

IV. EXTREME $1.32804/KWH SCENARIO

Q: MR. CASTANARO EXPLAINS THAT UNDER ONE SCENARIO, THE PTC AS OF MAY 31, 2030 WOULD REACH $1.32804 PER KWH (STATEMENT NO. 15-RJ, P. 8, LL. 1-4). DOES THE REJOINDER IDENTIFY THIS AS A BASE CASE FORECAST OR A STRESS-CASE SCENARIO?

A: This value represents Mr. Castanaro's PTC projection for 2029 under the 50% cancelation scenario.

Q: IS THIS PROJECTION CREDIBLE?

A: No. A $1.32804 PTC equates to over $1,300 a MWh. There are no market or industry benchmarks projecting retail generation prices to climb that high by 2029. Further, Mr. Castanaro's 2029 projected PTC value of approximately $300 per MWh under the 36% cancelation scenario is substantially lower. This contradicts PPL's position that lower cancelation rates result in higher PTCs.

Q: MR. CASTANARO ATTRIBUTES THIS SPIKE TO RECONCILIATION OF EXCESS GENERATION COMPENSATION (STATEMENT NO. 15-RJ, P. 8, LL. 5-13). DOES THE TESTIMONY ACCOUNT FOR BEHAVIORAL RESPONSES BY CUSTOMERS, SUPPLIERS, OR PROCUREMENT ADMINISTRATORS?

A: No. If PPL were to charge $1.32804 per kWh PTC to GSC-1 customers when the market cost to supply those same customers is much less, there would be a mass exodus of PPL customers to EGS service.

V. CAUSATION AND EVIDENCE OF HARM

Q: MR. CASTANARO STATES THAT PPL ELECTRIC HAS "PUT FORWARD THAT EVIDENCE" DEMONSTRATING HARM (STATEMENT NO. 15-RJ, P. 12, LL. 1-4). DOES THE REJOINDER PRESENT HISTORICAL DATA SHOWING MEASURABLE HARM TO NON-CUSTOMER-GENERATORS UNDER THE CURRENT GSC-1 TARIFF?

A: No.

Q: MR. CASTANARO REJECTS YOUR PRIOR STATEMENT THAT THERE IS NO RECORD EVIDENCE ESTABLISHING A CAUSAL LINK (STATEMENT NO. 15-RJ, P. 12, LL. 4-6). HOW DO YOU RESPOND?

A: Mr. Castanaro states in his rejoinder testimony that values presented in his direct testimony are invalid. So, Mr. Castanaro agrees with me, at least as far as his direct testimony is concerned. Regarding Mr. Castanaro's analysis revisions, I find that the wholesale market and other industry sources do not support his PTC projections. Finally, let me reiterate that Pennsylvania is an electric choice state. Any customer that does not like the PPL PTC can switch to EGS.

VI. RECLASSIFICATION SCOPE – "18 PROJECTS"

Q: MR. CASTANARO REFERENCES THE NUMBER OF PROJECTS THAT WOULD BE AFFECTED BY MRPL AND RESPONDS TO CONCERNS REGARDING SCOPE (STATEMENT NO. 15-RJ, P. 12, L. 8 THROUGH P. 13, L. 7). DOES THE REJOINDER IDENTIFY THE SPECIFIC PROJECTS INCLUDED IN THAT ESTIMATE?

A: No.

Q: DOES THE TESTIMONY CLARIFY WHETHER THE ESTIMATE INCLUDES PROJECTS CURRENTLY IN THE INTERCONNECTION QUEUE BUT NOT YET OPERATIONAL (STATEMENT NO. 15-RJ, P. 12-13)?

A: No.

VII. CAPACITY COMPONENT UNDER GSC-2

Q: MR. CASTANARO STATES THAT PPL WOULD BE WILLING TO INCORPORATE A CAPACITY COMPONENT INTO THE NET METERING COMPENSATION CALCULATION FOR RATE GSC-2 AS PART OF A COMPLIANCE FILING (STATEMENT NO. 15-RJ, P. 11, LL. 14-16). DOES THIS STATEMENT QUANTIFY THE PROPOSED CAPACITY COMPONENT?

A: No.

Q: DOES THE REJOINDER DEMONSTRATE THAT INCLUSION OF A CAPACITY COMPONENT WOULD RENDER RECLASSIFIED GSC-1 PROJECTS ECONOMICALLY NEUTRAL RELATIVE TO CURRENT TREATMENT?

A: No.

VIII. LEGISLATIVE AND POLICY REFERENCES

Q. MR. CASTANARO REFERENCES THE POSSIBILITY THAT LEGISLATION COULD PROHIBIT GENERATING FACILITIES WITH NO INDEPENDENT LOAD FROM PARTICIPATING IN NET METERING (STATEMENT NO. 15-RJ, P. 13, LL. 1-3). IS SPECULATIVE FUTURE LEGISLATION A BASIS FOR MODIFYING EXISTING COMMISSION-APPROVED TARIFFS IN THIS PROCEEDING?

A: No.

IX. CONCLUSION

Q. BASED ON THE CORRECTIONS AND UPDATED ANALYSES PRESENTED IN PPL ELECTRIC STATEMENT NO. 15-RJ, HAS PPL DEMONSTRATED MEASURABLE, PRESENT HARM TO NON-CUSTOMER-GENERATORS UNDER THE EXISTING GSC-1 TARIFF?

A. No.

Q. IN YOUR OPINION, DOES THE RECORD AS SUPPLEMENTED BY STATEMENT NO. 15-RJ SUPPORT APPROVAL OF PPL'S MRPL PROPOSAL?

A. No.

Q. DOES THIS CONCLUDE YOUR SURREJOINDER TESTIMONY?

A. Yes.

CGC Exhibit No. 1-SRJ
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

EXHIBIT TO ACCOMPANY SURREJOINDER TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
ASPEN POWER PARTNERS LLC, 38 DEGREES NORTH, BOLLINGER SOLAR, CEP RENEWABLES, LLC, CVE NORTH AMERICA, DYNAMIC ENERGY SOLUTIONS, LLC, EDPR NA DISTRIBUTED GENERATION LLC, ENCORE RENEWABLE ENERGY, GS POWER PARTNERS, PROSPECT14 LLC, RADIAL POWER LLC, SCALE MICROGRIDS, SOLAR RENEWABLE ENERGY, LLC, SR1 CAPTURA SAGE HOLDCO I, LLC, AND SYNCARPHA CAPITAL, LLC (COLLECTIVELY THE "CUSTOMER-GENERATOR COALITION")

CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

MARCH 2, 2026

CGC Exhibit 1-SRJ

Intelometry Market Savings Report for January 2026

Market Data Export Date:	02/27/2026

Month	Amerex Forward Price PPL Zone ATC (in $ per MWh)	Amerex Forward Price PPL Zone ATC (in $ per kWh)
1/1/2027	$84.54	$0.08454
2/1/2027	$71.43	$0.07143
3/1/2027	$38.80	$0.03880
4/1/2027	$36.57	$0.03657
5/1/2027	$31.22	$0.03122
6/1/2027	$37.75	$0.03775
7/1/2027	$60.06	$0.06006
8/1/2027	$50.27	$0.05027
9/1/2027	$37.57	$0.03757
10/1/2027	$40.93	$0.04093
11/1/2027	$43.79	$0.04379
12/1/2027	$58.42	$0.05842
1/1/2028	$83.99	$0.08399
2/1/2028	$70.79	$0.07079
3/1/2028	$39.12	$0.03912
4/1/2028	$36.73	$0.03673
5/1/2028	$32.39	$0.03239
6/1/2028	$37.51	$0.03751
7/1/2028	$59.15	$0.05915
8/1/2028	$50.98	$0.05098
9/1/2028	$36.95	$0.03695
10/1/2028	$41.02	$0.04102
11/1/2028	$43.85	$0.04385
12/1/2028	$58.41	$0.05841

Year	PPL Exhibit AC-4RJ GSC-1 PTC Projection (in $ per kWh)	Amerex Average Annual Forward Price PPL Zone ATC (in $ per kWh)
2027	$0.12437	$0.04928
2028	$0.15064	$0.04924
% Increase	21%	0%

CGC Exhibit No. 2-SRJ
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

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CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

MARCH 2, 2026

CGC Exhibit 2-SRJ

January 2026 Intelometry Market Savings Report for Pennsylvania

All Offers									Fixed Price Offers						Variable Price Offers			Green Offers		
Jan-26	Price to Compare "PTC" ($/kWh) [4]	Price to Compare ""PTC" Effective Date [5]	Lowest Offer ($/kWh)	Customer Savings ($/kWh)	Potential Market Savings for the Month (Total $)	# of Offers	Offers Below PTC	Recorded Date	# of Offers	Offers Below PTC	Longest Term Lowest Offer [3] (bill cycles)	($/kWh)	Lowest Offer (bill cycles)	($/kWh)	# of Offers	Offers Below PTC	Lowest Offer ($/kWh)	# of Offers	Offers Below PTC	Lowest Offer ($/kWh)
MARKETS																				
Pennsylvania					$99,434,472															
Duquesne	$0.13746	12/1/25 - 5/31/26	$0.09810	$0.03936	$11,734,006	106	21	1/28/26	60	8	36	$0.15780	12	$0.12440	5	2	$0.12999	41	11	$0.09810
MetEd	$0.12965	12/1/25 - 5/31/26	$0.10090	$0.02875	$14,508,511	99	6	1/28/26	55	2	36	$0.14680	10	$0.12150	7	2	$0.12599	37	2	$0.10090
PECO	$0.11024	12/1/25 - 2/28/26	$0.08720	$0.02304	$21,308,792	102	6	1/28/26	51	3	36	$0.11990	10	$0.10090	7	2	$0.09990	44	1	$0.08720
Penelec PA	$0.11747	12/1/25 - 5/31/26	$0.10490	$0.01257	$4,517,161	97	7	1/28/26	55	2	36	$0.13850	3	$0.11600	5	3	$0.10490	37	2	$0.10740
Penn Power	$0.12606	12/1/25 - 5/31/26	$0.10490	$0.02116	$2,539,475	88	4	1/28/26	50	1	36	$0.14650	6	$0.12490	5	2	$0.11900	33	1	$0.10490
PPL	$0.12953	12/1/25 - 5/31/26	$0.09790	$0.03163	$36,078,849	103	9	1/28/26	51	3	36	$0.14450	3	$0.11250	11	4	$0.11950	41	2	$0.09790
West Penn Power	$0.10947	12/1/25 - 5/31/26	$0.08990	$0.01957	$8,747,679	102	10	1/28/26	58	5	36	$0.13350	3	$0.09650	7	4	$0.09600	37	1	$0.08990

State	REP	Add-On Service Description
Pennsylvania	AEP Energy	Receive up to $180 Reward Dollars to use in AEP Energy Reward Store, our one-stop online marketplace filled with a variety of energy-saving products for your home.
	Agway Energy Services LLC	Includes our EnergyGuard repair program and provides Peace of Mind repair protection on your central a/c unit and the interior electric lines in your home.
	Alpha Gas and Electric LLC	Free month of energy supply after a year of service.
	American Power & Gas of Pennsylvania LLC	Our famous 25% rebate is available to all of our customers.
	Atlantic Energy MD LLC	Free Smart Home Products (color changing bulbs, security cameras with 2-way talk, smart plugs, and more). 3% Cash Back
	City Power & Gas PA	$25 in Reward Dollars every month and an annual 2% Cashback Reward.
	EcoPlus Power LLC	Complimentary Norton LifeLock Personal Identity Theft Protection Subscription (Valued over $300 annually). Amazon Gift Card every 6 months of uninterrupted service.
	IDT Energy, Inc.	Earn REWARD points for every kWh used and redeem them for gift cards and more.
	Major Energy	For the $100 rebate, redeem the first $50 after one month of service and the second $50 after 6 months of service from Major.
	NRG Home	1% Cash Back after every 12 months of service.
	nTherm LLC	20% rebate on the average months energy supply cost after 12 consecutive months with nTherm.
	Pennsylvania Gas & Electric	$50 in Reward Dollars every month once your account's active.
	RPA Energy dba Green Choice Energy	As a customer, you qualify for our Power Perks Rewards Program.
	Santanna Energy Services	Enter gift card and tech giveaways with Santanna Rewards! After 60 days of billed usage, we'll make a donation to a nonprofit organization in the Midwest.
	SFE Energy Pennsylvania, Inc.	Will plant 1 tree on your behalf. Earn $50 in rewards dollars each month.
	Shipley Energy	Earn 3% REWARDS with Shipley Energy's Rewards Program.
	Spring Power & Gas	Customers receive $25 in Spring Rewards Dollars each month.
	Think Energy	Sign up and receive a $100 gift card.
	Verde Energy USA, Inc.	$100 in digital Home Depot Gift Cards, by enrolling in a 100% renewable energy credits supply plan with a fixed rate for 12 months.
	WGL Energy Services	$50 in Reward Dollars every month that you can use to save in over 500,000 ways.

State	Utility	Rate Schedule	Number of Residential Customers	Utility Load Profile Assigned	Monthly kWh by Profile	Total Monthly kWh	Sources		Notes
Pennsylvania	Duquesne	Rate Schedule RS	551,224	RS: Residential Service	298,104,914	298,104,914	Rate Schedule: Utility Tariff		1) Green Offers, defined as those with green provisions exceeding the state minimum, are not included in Fixed and Variable offer analysis
	MetEd	Rate RS	535,185	RSNH: Residential Service - No Electric Heat	943	504,643,851	Offers taken from PA Power Switch	www.papowerswitch.com/	2) # of Fixed, Variable, and Green Offers for this analysis excludes any offers containing Enrollment Fees, Monthly Service Fees, Daily Service Fees, Introductory Fees, or are not available until the following month.
	PECO	Rate R	1,532,014	R112: Residential - Average Monthly 451- 800 kWh	604	924,860,774	Number of Residential Customers:	https://www.oca.pa.gov/electric-shopping-guide-2/	3) GRT embedded in Utility PTC rate and retail offers
	Penelec PA	Rate RS	502,520	RSNH: Residential Service - No Electric Heat	715	359,360,422		http://www.oca.state.pa.us/Industry/Electric/elecstats/ElectricStats.htm	4) Total Monthly kWh for DQE = Monthly kWh by Profile
	Penn Power	Rate RS	151,344	RG: Residential-General	793	120,013,015			5) Total Monthly kWh for all other utilities = Number of Residential Customers x Monthly kWh by Profile
	PPL	Schedule RS	1,290,601	RS-GRS: RESIDENTIAL SERVICE - NON-ELEC HEAT	884	1,140,652,814			6) Offers classified by PUC as Variable with Term listed as 'No term length' are assumed to have a term of 1 month
	West Penn Power	Rate RS	638,051	RSNH: Residential Service - No Electric Heat	701	446,994,323			

CGC Exhibit No. 3-SRJ
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

EXHIBIT TO ACCOMPANY SURREJOINDER TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
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CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

MARCH 2, 2026

CGC Exhibit 3-SRJ

Latest EIA 54.10. Electric Power Projections by Electricity Market Module Region PJM – EAST

Highlighted Row Shows Nominal Generation prices in Cents per kWh

ref2025.d032025a																		
	Report	Annual Energy Outlook 2025																
	Scenario	ref2025		Reference														
	Datekey	d032025a																
	Release Date		April 2025															
54.10. Electric Power Projections by Electricity Market Module Region																		
10 - PJM / East																		
Electricity Supply and Demand	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**2036**	**2037**	**2038**	**2039**	**2040**	**2041**
Prices by Service Category																		
(nominal cents per kilowatthour)																		
Generation	6.6	6.5	6.4	4.8	5.3	5.3	5.4	5.9	5.8	6.3	6.3	6.3	6.0	6.5	6.4	6.1	6.1	6.3
Transmission	2.24	2.35	2.52	2.68	2.85	3.01	3.16	3.31	3.45	3.61	3.76	3.89	4.02	4.17	4.34	4.48	4.63	4.76
Distribution	4.9	5.0	5.2	5.3	5.5	5.6	5.8	5.9	6.1	6.2	6.4	6.5	6.7	6.9	7.0	7.2	7.3	7.5

Projected Price Movement – PPL PTC v EIA Generation Forecast – 2027 to 2028

Year	PPL Electric Exhibit AC-4RJ GSC-1 PTC Projection		EIA 54.10. Electric Power Projections by Electricity Market Module Region	
	(in $ per kWh)	% Change from Previous Year	(in $ per kWh)	% Change from Previous Year
2027	$0.12437		$0.04843	
2028	$0.15064	17%	$0.05253	8%
2029	$0.30562	51%	$0.05293	1%
2030	$0.03158	(868%)	$0.05359	1%

VERIFICATION

I, GUY SHARFMAN, hereby state that the facts above set forth are true and correct (or are true and correct to the best of my knowledge, information and belief) and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: March 2, 2026

Guy Sharfman

Guy Sharfman
Expert Witness for Customer-Generator Coalition

CGC Statement No. 1-SSRJ
Witness: Guy Sharfman

PENNSYLVANIA PUBLIC UTILITY COMMISSION

v.

PPL ELECTRIC UTILITIES CORPORATION

Docket No. R-2025-3057164

SUR-SURREJOINDER TESTIMONY OF GUY SHARFMAN

ON BEHALF OF
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CONCERNING:
MAXIMUM REGISTERED PEAK LOAD

MARCH 6, 2026

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SUR-SURREJOINDER TESTIMONY OF
GUY SHARFMAN

I. PURPOSE AND SCOPE OF SUR-SURREJOINDER

Q: PLEASE STATE YOUR NAME AND THE PURPOSE OF YOUR SUR-SURREJOINDER TESTIMONY.

A: My name is Guy Sharfman. I am a co-Founder and Vice President with Intelometry, Inc., a retail electric market systems, data and consulting company. The purpose of my testimony is to respond to select Sur-Rejoinder Testimony.

Q: ARE YOU RESPONDING TO CERTAIN STATEMENTS MADE IN THE SUR-REJOINDER TESTIMONY OF THE OFFICE OF SMALL BUSINESS ADVOCATE ("OSBA")?

A: Yes.

II. RESPONSE TO OSBA STATEMENT NO. 1-SRJ, MARK D. EWAN

Q: OSBA CHARACTERIZES CERTAIN CUSTOMER-GENERATORS EXPORTING ELECTRICITY AS "MERCHANT GENERATORS." IS "MERCHANT GENERATOR" A DEFINED CUSTOMER CLASS IN PPL ELECTRIC UTILITIES' COMMISSION-APPROVED TARIFF?

A: No.

Q: DO NET-METERED CUSTOMER-GENERATORS REMAIN RETAIL CUSTOMERS TAKING SERVICE UNDER COMMISSION-APPROVED RETAIL RATE SCHEDULES?

A: Yes.

Q: OSBA SUPPORTS PPL'S PROPOSAL TO REDEFINE MAXIMUM REGISTERED PEAK LOAD ("MRPL") BASED IN PART ON "NET POWER FLOW." WOULD THAT APPROACH ALLOW EXPORTED GENERATION TO INFLUENCE A CUSTOMER'S RETAIL SERVICE CLASSIFICATION?

A: Yes.

Q: HOW DOES THE PENNSYLVANIA UTILITY CODE DEFINE "MAXIMUM REGISTERED PEAK LOAD"

A: Pennsylvania Code 54.182 defines MRPL as "The highest level of demand for a particular customer, based on the PJM Interconnection, LLC "Peak Load Contribution Standard" or its equivalent, and as may be further defined by the EDC tariff in a particular service territory."

Q: DOES THIS DEFINITION INCLUDE "GENERATION" OR "EXPORT"?

A: No. MRPL is a demand-based value, not a generation-based value.

Q: DOES THE PJM PEAK LOAD CONTRIBUTION ("PLC") FORMULAE CONTAIN "GENERATION" OR "EXPORT"?

A: No. PJM does not allow PLCs to go negative precisely because generation is not involved in setting the PLC value.

Q: DOES THE PENNSYLVANIA NET-METERING FRAMEWORK EXPRESSLY CONTEMPLATE THAT CUSTOMER-GENERATORS MAY EXPORT EXCESS ELECTRICITY TO THE GRID?

A: Yes.

Q: DO CUSTOMER-GENERATORS MEET THE DEFINITION OF "DEFAULT SERVICE SUPPLIERS" AS DEFINED IN THE PPL DEFAULT SERVICE CONTRACT?

A: No. According to PPL's Default Supplier Agreement, a Default Service Supplier must:

1) have been selected through the Default Service Supplier Solicitation;
2) accepted the obligations and associated rights to provide Default Service Supply to PPL for Default Service Customers;
3) has entered into the PPL Default Supplier Agreement.

Customer-generators do not meet this criterion.

Q: IN YOUR OPINION, DOES THE FACT THAT A CUSTOMER EXPORTS EXCESS GENERATION TRANSFORM THAT RETAIL CUSTOMER INTO A "MERCHANT GENERATOR"?

A: No.

Q: IN YOUR OPINION, DOES THE GSC-2 SOLAR CREDIT COMPENSATE CUSTOMERS-GENERATORS THE "FULL RETAIL RATE" SIMILAR TO WHAT IS PROVIDED IN "GSC-1"?

A: No. The PPL GSC-2 solar credit omits capacity, even though capacity is charged for in the GSC-2 PTC. PPL witness Castanaro acknowledged this in rejoinder testimony, stating that "PPL Electric would be willing to incorporate a capacity component to the net metering compensation calculation for Rate GSC-2 customer-generators as part of its compliance retail tariff filing in this case." However, PPL has not provided detail on how the capacity credit component will be derived and assessed to customer-generators.

III. CONCLUSION

Q: BASED ON OSBA'S SUR-REJOINDER TESTIMONY, DO YOU HAVE ANY REASON TO CHANGE THE CONCLUSIONS YOU PREVIOUSLY PRESENTED IN THIS PROCEEDING?

A: No.

Q. DOES THIS CONCLUDE YOUR SUR-SURREJOINDER TESTIMONY?

A. Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, et al. v. PPL Electric Utilities Corporation	R-2025-3057164 C-2025-3057844 C-2025-3057889 C-2025-3058130 C-2025-3057946 C-2025-3058271 C-2025-3058300 C-2025-3058251 C-2025-3058846 C-2025-3058982 C-2025-3059151

CORRECTED DIRECT TESTIMONY

OF

KARL R. RÁBAGO

ON BEHALF OF THE

ENERGY JUSTICE ADVOCATES

December 22, 2025

EJA Statement No. 1

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EXHIBITS

Exhibit KRR-1	Resume of Karl R. Rábago
Exhibit KRR-2	List of Previous Testimony Filed by Karl R. Rábago
Exhibit KRR-3	Compiled PPL Interrogatory Responses
Exhibit KRR-4	Edison Electric Institute, *2024 Financial Review: Annual Report of the U.S. Investor-Owned Electric Utility Industry* (2024)
Confidential Exhibit KRR-5*	PPL Response to I&E-RE-I-14-D, Confidential Att. 1 Supplemental

* This confidential exhibit will be provided to parties who have executed the protective agreement.

I. INTRODUCTION AND WITNESS QUALIFICATIONS

Q. Please state your name, business name and address, and role in this matter.

A. My name is Karl R. Rábago. I am the principal of Rábago Energy LLC, a Colorado limited liability company, located at 1350 Gaylord Street, Denver, Colorado. I appear here in my capacity as an expert witness on behalf of Clean Air Council, Vote Solar, and the Union for Concerned Scientists (collectively the "Energy Justice Advocates" or "EJA").

Q. Please list your formal educational degrees.

A. I earned a Bachelor of Business Administration in Management from Texas A&M University in 1977, a Juris Doctorate with Honors from the University of Texas School of Law in 1984, a Master of Laws in Military Law from the U.S. Army Judge Advocate General's School in 1988, and a Master of Laws in Environmental Law from the Pace University Elisabeth Haub School of Law in 1990.

Q. Please summarize your experience and expertise in the field of utility regulation.

A. I have worked for 35 years in the utility industry and related fields following my honorable discharge from the U.S. Army, where I served as an Armored Cavalry officer and a Judge Advocate. I am actively involved in a wide range of utility regulatory and ratemaking issues across the United States. My previous employment experience includes serving as Commissioner with the Public Utility Commission of Texas, Deputy Assistant Secretary with the U.S. Department of Energy, Vice President with Austin Energy, Executive Director of the Pace Energy and Climate Center, Managing

Director with the Rocky Mountain Institute, and Director with AES Corporation, among others. For the past thirteen years, I have operated Rábago Energy LLC as a vehicle for my consulting and expert witness work. For the past two years, I have also served as a member of the board of directors of the Colorado Electric Transmission Authority. My resume is attached as Exhibit KRR-1.

Q. Have you ever testified before the Pennsylvania Public Utility Commission ("the Commission") or other regulatory agencies in the past?

A. Yes. I appeared as an expert witness in the following proceedings before the Commission: Docket Nos. P-2020-3019290, R-2021-3024601, and P-2024-3046008. In the past thirteen years, I have submitted testimony, comments, or presentations in utility proceedings in Alabama, Arkansas, Arizona, California, Colorado, Connecticut, District of Columbia, Florida, Georgia, Guam, Hawaii, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nevada, New Hampshire, New York, North Carolina, Ohio, Pennsylvania, Puerto Rico, Rhode Island, Texas, Vermont, Virginia, Washington, and Wisconsin. I have also testified before the U.S. Congress and several state legislative bodies and have been a participant in comments and briefs filed at several federal agencies and courts. A listing of my previous testimony is attached as Exhibit KRR-2.

Q. Does your experience give you insights into the responsibilities and duties of the Commission in this proceeding?

A. Yes. As a public utility commissioner in Texas, I participated in making decisions on hundreds of rate-review, rulemaking, and planning decisions in cases involving investor-owned, municipal, and cooperative electric and telephone utilities. Those matters ranged widely, from ministerial annual interest rate approvals, for example, to prudence and rate decisions on a $12.4 billion nuclear power plant, to mergers and acquisitions. I have appeared before hundreds of commissioners and board members in formal, informal, and educational proceedings in the years since. I have contributed to the writing and passage of laws and rules in many jurisdictions and have made a career of advancing regulatory and market opportunities for competitive alternatives to monopoly control of essential-services businesses, especially through the expanded deployment and use of distributed energy resources. I am honored to have served as a utility regulator and remain deeply respectful of the public interest obligation that comes with the profession.

II. OVERVIEW OF TESTIMONY AND RECOMMENDATIONS

Q. Please provide an overview of your testimony in this proceeding.

A. In this testimony, I review the petition by PPL Electric Utilities Corporation ("PPL Electric"). Despite very little growth in electricity demand in the past and forecasted future growth from PPL Electric's residential and small commercial customers, who make up the overwhelming majority of the population that it serves, PPL Electric proposes a huge increase in revenues in this case. PPL Electric is asking the Commission to approve a distribution rate increase of approximately $356.3 million, which would produce a system average increase in distribution revenues of

approximately 33.42%, effective for service rendered on or after December 1, 2025.[1] My testimony addresses several issues associated with PPL Electric's filing, including PPL's following requests:

- PPL Electric proposes an allowed return on equity ("ROE") of 11.30%.[2]
- Calculation of rates based on an equity fraction of 56.05% in the capital structure and calculation of its allowed rate of return ("ROR").[3]
- Continued reliance on a minimum system method for classifying customer costs and a request for an increase in the fixed monthly customer charge from $14.09 per customer per month (without riders) to $17.00, or nearly 20%.[4]
- PPL Electric proposes $4 billion in capital spending over the years 2025 through 2029, a dramatic increase in spending compared to the $5 billion it spent over the past ten years.[5]
- PPL Electric proposes a 40.5% increase in the distribution charge for residential customers.[6]

[1] PPL, St. No. 1, Direct Testimony of Christine Martin, 6:13–8:23, Docket No. R-2025-3057164 (Sept. 30, 2025).
[2] PPL, St. No. 1, Direct Testimony of Christine Martin, 8:7–15, Docket No. R-2025-3057164 (Sept. 30, 2025).
[3] PPL, St. No. 10, Direct Testimony of Jennifer E. Nelson, 4:3–6, Docket No. R-2025-3057164 (Sept. 30, 2025).
[4] PPL, Exh. Regs. § 53.53, Part IV – Rate Structure & Cost Allocation, Att. IV-C 1, Docket No. R-2025-3057164 (Sept. 30, 2025).
[5] PPL, Exh. Fully Projected Future 1, Summary of Rate Base & Rate of Return, Statement of Reasons A-1, 5, Docket No. R-2025-3057164 (Sept. 30, 2025).
[6] PPL, St. No. 8, Direct Testimony of Steven W. Wishart, 11, Table 4, Docket No. R-2025-3057164 (Sept. 30, 2025). Calculated as ($0.04965 - $0.03534) / $0.03534 = 40.5%.

- PPL Electric also proposes granting itself unreasonable latitude to force residential and other distribution customers to bear the costs associated with interconnecting large load customers under its LP-5 rate.[7]

Q. How is this testimony organized?

A. This testimony is organized into the following sections:

- Section I provides an introduction and describes my qualifications.
- Section II provides an overview of this testimony and my recommendations.
- Section III summarizes applicable law and regulatory policy.
- Section IV addresses the affordability crisis facing customers in Pennsylvania and the territory served by PPL Electric.
- Section V addresses and provides recommendations on PPL Electric's return on equity and capital structure.
- Section VI addresses fixed customer charges for residential customers and the minimum system method used to derive them.
- Section VII addresses PPL Electric's Large Load tariff LP-5.
- Sections VIII and IX reprise my recommendations and conclude my testimony.

Q. Based on your examination of PPL Electric's proposal, how do you recommend that the Commission rule?

[7] PPL, St. No. 14, Direct Testimony of Gregory Olsen, 4:5–6:9, Docket No. R-2025-3057164 (Sept. 30, 2025).

A. As discussed in detail below, I recommend that the Commission reject or modify several of PPL Electric's proposals. In sum, the Commission should:

- Direct PPL Electric to revise the Universal Service Rider so that it equitably recovers program revenues from all rate classes, including LP-5 customers, to more effectively address the electric service affordability crisis facing residential and small business customers.
- Reject PPL Electric's proposal for an allowed return on equity ("ROE") of 11.30% and for a capital structure equity fraction of 56.05%.
- Approve an ROE of 7.67% for PPL Electric.
- Direct PPL Electric to use an equity fraction of 50% in its capital structure used to calculate rates and for other purposes.
- Reject PPL Electric's proposal for a $17 per customer per month fixed customer charge for residential customers.
- Disapprove of PPL Electric's use of the minimum system method to classify costs for inclusion in the fixed customer charge for residential customers.
- Approve a fixed customer charge of $10.20 per customer per month for residential customers.
- Direct PPL Electric to use the basic customer method to classify costs for inclusion in the fixed customer charge for residential customers in future rate cases.
- Direct PPL Electric to only classify costs for inclusion in the fixed customer charge which vary entirely or nearly entirely with customer count.

With regard to LP-5, I recommend that the Commission:

- Direct PPL Electric to cease any further use of confidential negotiated ESAs with special contract rates for large load customers taking service under rate schedule LP-5.
- Reject PPL Electric's proposed amendments to LP-5 and direct the utility to develop and submit for Commission approval a revised LP-5 tariff within 90 days of the final order in this proceeding.
- Direct PPL Electric to make its revised LP-5 tariff draft consistent with (1) the recommendations in this testimony, and (2) the draft model tariff published by the Commission in its tentative order in Docket No. M-2025-3054271, issued on November 6, 2025, as modified and expanded in the recommendations submitted on behalf of Sierra Club, Pennsylvania Stands Up, Vote Solar, Clean Air Council, POWER Interfaith, and Earthjustice, on December 22, 2025.
- Direct PPL Electric to ensure that any agreement to interconnect new LP-5 customers or to modify service provided to existing LP-5 customers is fully consistent with the approved revised LP-5 tariff and results in LP-5 customers taking service under the tariff and not special contracted rates and terms.

III. APPLICABLE LAW AND REGULATORY POLICY

Q. What statutory principles guide the Commission in reviewing PPL Electric's proposed rates in this proceeding?

A. The Pennsylvania Public Utility Code sets out the basic principles for review of PPL Electric's application. Key provisions include:

- 66 Pa.C.S. § 315(a), declaring that the burden of proof is on the public utility to show that the rates proposed are just and reasonable.
- 66 Pa.C.S. § 315(c), declaring that the burden is likewise on the utility to show that utility service and facilities are adequate, efficient, safe, and reasonable.
- 66 Pa.C.S. § 1301, which requires that all rates made, demanded, or received by a public utility must be just and reasonable and in conformity with regulations and orders of the Commission.
- 66 Pa.C.S. § 1304, which forbids discrimination in rates and rates that make or grant any unreasonable preference or advantage to any person, corporation, or municipal corporation, or subject any person, corporation, or municipal corporation to any unreasonable prejudice or disadvantage.

IV. THE AFFORDABILITY CRISIS FACING PPL'S CUSTOMERS

Q. How are electric rates impacting customers in the U.S. today?

A. Rising electric rates are a key component of an affordability crisis facing residential customers in the U.S. today. The costs of many household goods, including groceries, are rising—the U.S. Bureau of Labor Statistics reports that the Consumer Price Index for all urban consumers increased 3.0% for 12 months, ending in September 2025, and while gasoline prices were 0.5% lower than a year earlier, methane gas prices increased 11.7%, and electricity prices increased 5.1%.[8] Jobs are being lost. Lower

[8] The Economics Daily, U.S. Bureau of Labor Statistics, *Consumer Prices Up 3.0 Percent from September 2024 to September 2025* (Nov. 19, 2025), https://www.bls.gov/opub/ted/2025/consumer-prices-up-3-0-percent-from-september-2024-to-september-2025.htm.

cost electricity generation projects have been cancelled across the nation. Electricity rates are being inflated by cost shifts from large load customers to residential, small business, and general service customers. Investor-owned utilities and their consultants are requesting outsized increases in profits through higher ROEs, RORs, and equity fractions in capital structures.[9]

Q. Have any organizations reported on rising utility bills?

A. Yes. As reported by PowerLines,[10] rising utility bills have become a national issue as electricity and gas prices have outpaced the rate of inflation, and because these prices are inputs to so many other costs, they are also among the top drivers of inflation.[11] The numbers are staggering: Cumulatively in 2025, 124 million customer accounts will reflect rate increases in higher monthly bills.[12] Wholesale auction results in PJM increased bills for 67 million Americans in the PJM region.[13] Customers are aware;

[9] For a timely overview of the issues facing regulators, *see* Nick Bowlin, *Power Brokers: What's Really Behind Your Soaring Utility Bills*, Harper's Magazine (Jan. 2026), https://harpers.org/archive/2026/01/power-brokers-nick-bowlin-utility-bills/.
[10] PowerLines, *Utility Bills are Rising: Q3 2025 Update* (Oct. 2025), https://powerlines.org/wp-content/uploads/2025/10/1026_PowerLines_Rising-Utility-Bills-Q3-Update-2.pdf.
[11] PowerLines, *Utility Bills are Rising: Q3 2025 Update*, 2 (Oct. 2025), https://powerlines.org/wp-content/uploads/2025/10/1026_PowerLines_Rising-Utility-Bills-Q3-Update-2.pdf.
[12] PowerLines, *Utility Bills are Rising: Q3 2025 Update*, 5 (Oct. 2025), https://powerlines.org/wp-content/uploads/2025/10/1026_PowerLines_Rising-Utility-Bills-Q3-Update-2.pdf.
[13] PowerLines, *Utility Bills are Rising: Q3 2025 Update*, 14 (Oct. 2025), https://powerlines.org/wp-content/uploads/2025/10/1026_PowerLines_Rising-Utility-Bills-Q3-Update-2.pdf.

polling shows three in four Americans are concerned about their rising utility bills, but four in five feel powerless to do anything about them.[14]

Q. Are there other indicators of a crisis in utility bill affordability?

A. Yes. On December 15, 2025, ABC News reported that energy bills have increased 13% in 2025, with data centers and overall demand among the root causes.[15] On the same day, S&P Global reported that 16% of U.S. households are behind on their electric bills; that number is expected to rise, and utility shutoffs are expected to increase.[16] The Century Foundation reports that since 2022, the average overdue balance on utility bills in the U.S. grew by 32% from $597 to $789, with Black and Asian consumers carrying the highest overdue utility balances, and that nearly one in twenty households, or roughly 14 million Americans, have utility debt so severe that it was or will be sent to collections.[17]

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[14] PowerLines, *Utility Bills are Rising: Q3 2025 Update*, 3 (Oct. 2025), https://powerlines.org/wp-content/uploads/2025/10/1026_PowerLines_Rising-Utility-Bills-Q3-Update-2.pdf.

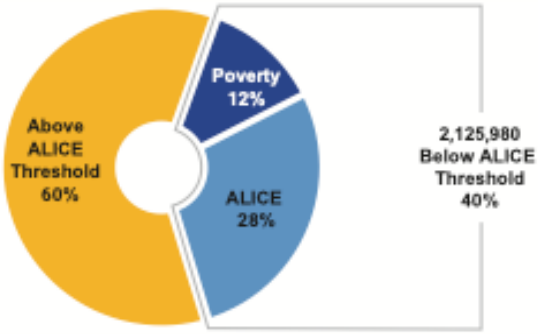
[15] Julia Jacobo, Briana Alvarado & Matthew Glasser, *Energy Bills in US Have Increased 13% Since Trump Took Office, New Report Finds*, ABC News (Dec. 15, 2025), https://abcnews.go.com/US/energy-bills-us-increased-13-trump-office-new/story?id=128346091.

[16] Karin Rives, *Utility Bill Debt, Service Shut-Offs Set to Rise as US Energy Costs Soar*, S&P Global (Dec. 15, 2025), https://www.spglobal.com/energy/en/news-research/latest-news/electric-power/121525-utility-bill-debt-service-shut-offs-set-to-rise-as-us-energy-costs-soar.

[17] Julia Margetta Morgan, Mike Pierce & Eduard Nilaj, *Fueling Debt: How Rising Utility Costs are Overwhelming American Families*, The Century Foundation (Nov. 17, 2025). https://tcf.org/content/commentary/fueling-debt-how-rising-utility-costs-are-overwhelming-american-families/. *See also* Josh Boak, *New Analysis Shows More US Consumers are Falling Behind on Their Utility Bills*, AP (Nov. 17, 2025), https://apnews.com/article/trump-inflation-utility-bills-16cf846b44369b5b9660238be7112a4d?utm.

Q. What is the situation in Pennsylvania?

A. According to the United Way's ALICE Report released in 2025, 40% of Pennsylvania households faced financial instability in 2023.[18] (See chart to the right).



Sources: ALICE Threshold, 2010-2023; U.S. Census Bureau, American Community Survey, 2023

KEY TERMS

- **ALICE:** Asset Limited, Income Constrained, Employed – households with income above the Federal Poverty Level (FPL) but less than the basic cost of living in their county
- **ALICE Household Survival Budget:** Reflects the minimum costs of household necessities (housing, child care, food, transportation, health care, and technology) plus taxes, adjusted for all U.S. counties and various household compositions
- **ALICE Threshold:** Derived from the Household Survival Budget, the minimum average income that a household needs to afford basic costs, calculated for all U.S. counties
- **Below ALICE Threshold:** Includes households in poverty and ALICE households combined

Q. What is the situation in PPL Electric's service territory?

A. PPL Electric does not maintain detailed data on electricity affordability in its service territory.[19] However, I was able to obtain data for the counties where PPL Electric serves customers. Among these counties, about 10% of households, or some 254,000 households, are estimated to be in poverty in 2023 according to United for ALICE data.[20] Because the federal poverty level is set so low, these figures do not tell the full

[18] United for ALICE, *The State of ALICE in Pennsylvania – 2025 Update on Financial Hardship* 3 (2025), https://www.unitedforalice.org/introducing-ALICE/pennsylvania.
[19] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-22.
[20] United for ALICE, *The State of ALICE in Pennsylvania – 2025 Update on Financial Hardship*, Data Sheet (2025), https://www.unitedforalice.org/introducing-ALICE/pennsylvania.

story. An additional 28% of households have high energy burdens—meaning a high proportion of household income must be spent on energy—and experience financial hardship. These are ALICE households: Asset Limited, Income Constrained, Employed. ALICE households have a household income above the Federal Poverty Limit, but not enough to enjoy financial security.[21] United for ALICE data shows that some 38.1%, or about 970,000 households in the counties where PPL Electric serves customers, have household income at or below the ALICE threshold.[22]

By comparison, PPL Electric reports about 114,000 residential households that are not enrolled in the Customer Assistance Program ("CAP") that take default service and are Confirmed Low-Income ("CLI") customers,[23] and an additional 72 thousand customers enrolled in the CAP.[24] While it is good that these customers, and others, receive some kind of assistance, there remain hundreds of thousands of households in PPL Electric's service territory that are ALICE and unserved by such programs.

Q. Why is it important to understand when customers have high energy burdens and face energy insecurity?

[21] United for ALICE, *The State of ALICE in Pennsylvania – 2025 Update on Financial Hardship*, 2025 Report, 1 (2025), https://www.unitedforalice.org/introducing-ALICE/pennsylvania.
[22] These figures are calculated using United for ALICE's Data Sheet. United for ALICE, *The State of ALICE in Pennsylvania – 2025 Update on Financial Hardship*, Data Sheet (2025), https://www.unitedforalice.org/introducing-ALICE/pennsylvania.
[23] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to CAUSE-PA-VI-12(s).
[24] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to CAUSE-PA-VI-12(m).

A. Customers with high energy burdens are vulnerable to rate and bill volatility. Month-to-month changes in rates that might not frustrate the household budgets of well-to-do customers can cause rate shock to customers with high energy burdens. Low-income customers often live on the edge of economic or energy insecurity—an inability to meet basic household energy needs that is sometimes referred to as the "heat (or cool) or eat" dilemma.[25] An unaffordable electric bill can create a long-lived cascade of household economic problems, made worse with pancaking fees and charges from utilities and other businesses. Energy insecurity is not just an economic issue, but a social and public health matter as well.[26]

Q. Does growth in residential demand account for PPL Electric's proposals to dramatically increase rates for those customers?

A. No. PPL Electric proposes to increase distribution rates for residential customers by nearly 20% in this proceeding.[27] The Edison Electric Institute ("EEI") reports that total electricity sales to residential customers in the U.S. increased 2.7% after falling 3.6% in 2023.[28] PPL Electric reports a very different business situation:

[25] Diana Hernández, *Understanding 'Energy Insecurity' and Why It Matters to Health*, 167 Soc. Sci. Med. 2016 October, 2 (Oct. 2016), https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5114037/.
[26] Diana Hernández, *Understanding 'Energy Insecurity' and Why It Matters to Health*, 167 Soc. Sci. Med. 2016 October, 1 (Oct. 2016), https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5114037/.
[27] PPL, St. No. 8, Direct Testimony of Steven Wishart, 7, table 2, Docket No. R-2025-3057164 (Sept. 30, 2025).
[28] Exh. KRR-4, Edison Electric Institute ("EEI"), *2024 Financial Review: Annual Report of the U.S. Investor-Owned Electric Utility Industry*, 58 (2024), https://www.eei.org/-/media/Project/EEI/Documents/Issues-and-Policy/Finance-And-Tax/Financial_Review/FinancialReview_2024.pdf.

> PPL Electric has experienced and is expected to continue experiencing little or no growth in customers or sales due to slow economic growth and increased distributed generation. In 2024, Pennsylvania's GDP grew by 2.415% as compared to 2.796% nationally. Sales and revenues have been further eroded by increased interconnections of distributed generation and customer-generator net metering. This new distributed generation totals an additional 477 MW of capacity on PPL Electric's system since the Company's last base distribution rate case took effect in early 2016.
>
> PPL Electric anticipates only marginal customer growth for customers taking distribution service below 69 kV (0.44% per year from 2025-2027 for residential customers). Electric anticipates only marginal customer growth for customers taking distribution service below 69 kV (0.44% per year from 2025-2027 for residential customers). This is a slight decline from the 0.51% annual growth that the Company has seen from 2016 to 2024. In terms of total sales, the Company has seen only a 0.24% Total Compound Annual Growth Rate ("CAGR") across residential, small, and larger commercial and industrial customers, excluding new large load interconnections. With respect to the residential customer group, sales growth has been offset by distributed generation and energy efficiency, with the net effect being essentially flat growth over the next 5 years with a CAGR of only 0.45%.[29]

In sum, while Pennsylvania consumers face rising bills, and while customer count and demand for electric service by small customers has been essentially flat, PPL Electric proposes to fuel the affordability crisis with a nearly 20% increase in distribution rates—largely driven, as explained in this testimony, by proposals that would unreasonably increase utility profits.

Q. What do you conclude about electricity service affordability issues in PPL Electric's service territory?

A. PPL Electric's proposals will worsen the affordability crisis for hundreds of thousands of its customers. In this request, PPL Electric advances proposals to excessively

[29] PPL, Exh. Fully Projected Future 1, Summary of Rate Base & Rate of Return, Statement of Reasons A-1, Docket No. R-2025-3057164 (Sept. 30, 2025).

increase its profits, to unreasonably increase its already excessive fixed customer charge, and to spend billions of dollars on capital projects. PPL Electric seeks to enrich its shareholders and impoverish its customers.

Q. Do these issues of affordability give rise to any recommendations that you would like to make at this point in your testimony?

A. The remainder of this testimony addresses key issues relating to affordable and efficiently priced electric service from PPL Electric. The pressing issues of the day justify strong and meaningful action by the Commission and PPL Electric as recommended in this testimony and through the full and increased funding of universal service programs through the Universal Service Rider ("USR"), as well as the collection of USR costs from all customer classes. At the federal level, uncertainty continues over the funding and delivery of key programs, such as the Low-Income Home Energy Assistance Program ("LIHEAP"), the Weatherization Assistance Program ("WAP"), the State Energy Program ("SEP"), the Rural Energy for America Program ("REAP"), and Energy STAR.[30] Increased electricity rates and charges to residential and small commercial customers resulting from interconnecting and serving large loads—data centers, in particular—have already contributed to significant increases in PPL Electric's price to compare.[31]

[30] Sapna Gheewala-Dowla, *The Good, The Bad and The Ugly: Energy Efficiency Implications of Bipartisan Action to Reopen Government*, Alliance to Save Energy (Nov. 13, 2025), https://www.ase.org/blog/good-bad-and-ugly-energy-efficiency-implications-bipartisan-action-reopen-government.

[31] Pennsylvania Public Utility Commission, *En Banc* Hearing Concerning Interconnection and Tariffs for Large Load Customers, Joint Comments of Coalition for Affordable Utility

Analysis presented in a policy brief by the Union of Concerned Scientists reveals $4.3 billion approved in 2024 for transmission costs related to connecting large data centers and to be imposed on customers in Illinois, Maryland, New Jersey, Ohio, Pennsylvania, Virginia, and West Virginia.[32] These are costs incurred to connect data centers and other large loads, but then allocated to all customers. The total for Pennsylvania in 2024 was $491.8 million,[33] and for PPL Electric, the total was $461.1 million,[34] or 94% of the Pennsylvania total.

Though energy supply rates are not directly at issue in this case, PPL Electric's proposal for amendments to its Large Load Tariff in Rate Schedule LP-5 are. And as discussed later in this testimony, transmission-related costs add significantly to residential and small commercial bills. These costs would likely increase given the unreasonably wide latitude PPL Electric proposes that the Commission grant the utility in decisions about spreading interconnection costs to other customers.

Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") and Tenant Union Representative Network ("TURN"), 3, Docket No. M-2025-3054271 (Jun. 6, 2025).

[32] Mike Jacobs, Union of Concerned Scientists, *Policy Brief: Connection Costs—Loophole Costs Customers Over $4 billion to Connect Data Centers to Power Grid*, 1–3 (Sept. 2025), https://www.ucs.org/sites/default/files/2025-09/PJM%20Data%20Center%20Issue%20Brief%20-%20Sep%202025.pdf.

[33] Mike Jacobs, Union of Concerned Scientists, *Policy Brief: Connection Costs—Loophole Costs Customers Over $4 billion to Connect Data Centers to Power Grid*, 4, tbl. 1 (Sept. 2025), https://www.ucs.org/sites/default/files/2025-09/PJM%20Data%20Center%20Issue%20Brief%20-%20Sep%202025.pdf.

[34] Mike Jacobs, Union of Concerned Scientists, *Appendix to Policy Brief: Connection Costs—Loophole Costs Customers Over $4 billion to Connect Data Centers to Power Grid*, 10, tbl. 6 (Sept. 2025), https://www.ucs.org/sites/default/files/2025-09/PJM%20Data%20Center%20Issue%20Brief%20Appendix%20-%20Sep%202025.pdf.

Residential energy insecurity and burdens on universal service programs are increasing regardless of how large load–related costs are paid, though these problems will be worsened if PPL Electric's LP-5 proposals are approved.

In its petition, PPL Electric proposes to begin collection of labor costs for administration of the Universal Service and Energy Conservation Plan through the USR.[35] Without increased funding to offset these costs, the USR funds available will be diluted.

High electric bills for residential customers raise labor costs for all businesses, and high electric bills for commercial and government customers raise the cost of doing business in Pennsylvania.

In the end, energy insecurity is an issue that impacts every person and business in PPL Electric's service territory. Unpaid bills, service terminations, and costs that are ultimately classified as uncollectible impact rates for all customers directly and indirectly.

As pointed out in comments filed by the Pennsylvania Utility Law Project on behalf of CAUSE-PA and TURN in the Commission's large load model tariff proceeding, with one exception, universal service costs are charged only to residential customers

[35] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-III-36.

even though residential customers are not causing energy poverty.[36] The CAUSE-PA and TURN joint comments also point out that there is no reason to routinely exempt non-residential customers from universal service obligations.[37]

For all these reasons, I recommend that the Commission require PPL Electric to amend the USR to equitably recover USR program costs from all customers, including LP-5 customers, and not just residential customers. In that regard, a useful starting point is the proposal from CAUSE-PA and TURN earlier this year in the statewide model large load tariff docket that utilities should be required to charge large load customers through a two-part rider that includes both a flat upfront fee and an on-going volumetric charge.[38]

[36] Pennsylvania Public Utility Commission, *En Banc* Hearing Concerning Interconnection and Tariffs for Large Load Customers, Joint Comments of CAUSE-PA and TURN, 3–4, Docket No. M-2025-3054271 (Jun. 6, 2025) (citing 2019 Amendments to Policy Statement on Customer Assistance Program, 52 PA. Code §§ 69.261–69.267, Docket No. M-2019-3012599, 80-91 (order adopted Sept. 19, 2019, order entered Nov. 4, 2019)).
[37] Pennsylvania Public Utility Commission, *En Banc* Hearing Concerning Interconnection and Tariffs for Large Load Customers, Joint Comments of CAUSE-PA and TURN, 4, Docket No. M-2025-3054271 (Jun. 6, 2025) (citing 2019 Amendments to Policy Statement on Customer Assistance Program, 52 PA. Code §§ 69.261–69.267, Docket No. M-2019-3012599, 91 (order adopted Sept. 19, 2019, order entered Nov. 4, 2019)).
[38] Pennsylvania Public Utility Commission, *En Banc* Hearing Concerning Interconnection and Tariffs for Large Load Customers, Joint Comments of CAUSE-PA and TURN, 3–4, Docket No. M-2025-3054271 (Jun. 6, 2025) (citing 2019 Amendments to Policy Statement on Customer Assistance Program, 52 PA. Code §§ 69.261–69.267, Docket No. M-2019-3012599, 80-91 (order adopted Sept. 19, 2019, order entered Nov. 4, 2019)).

V. RETURN ON EQUITY AND CAPITAL STRUCTURE

Q. What amount does PPL Electric propose it should receive as a return on equity in this proceeding, and what fraction of the capital structure does it propose that equity should comprise?

A. PPL Electric, through witnesses Jennifer E. Nelson[39] and Julissa Burgos,[40] proposes an allowed ROE for PPL Electric of 11.30%, a cost of long-term debt of 5.08%, and a capital structure composed of 56.05% equity ("equity ratio" or "equity fraction"), and 43.95% debt. Taken together, PPL Electric proposes a ROR of 8.56%.[41]

Q. How do the 11.30% ROE and 56.05% equity ratio requests square with experience across the U.S.?

A. PPL Electric's proposals are materially out of step with authorized returns and equity ratios across the U.S. The EEI's Annual Financial Review for 2024[42] reports:

> In 2024, there were 81 rate reviews filed across 34 states, and 78 rate reviews decided in 32 states. In comparison, there were 80 rate reviews filed and 91 rate reviews decided in 2023. The average awarded ROE was 9.73 percent, an increase of 15 basis points from 2023, which had an average awarded ROE of 9.58 percent. The average awarded ROE for distribution-only companies was 9.53 percent, compared to 9.84 percent for vertically integrated companies.[43]

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[39] PPL, St. No. 10, Direct Testimony of Jennifer E. Nelson Direct, 3:8–4:6, Docket No. R-2025-3057164 (Sept. 30, 2025).
[40] PPL, St. No. 9, Direct Testimony of Julissa Burgos, 2:22–3:20, Docket No. R-2025-3057164 (Sept. 30, 2025).
[41] PPL, Exh. Fully Projected Future 1, Summary of Rate Base & Rate of Return, Statement of Reasons B-8, Docket No. R-2025-3057164 (Sept. 30, 2025).
[42] Exh. KRR-4, EEI, *2024 Financial Review: Annual Report of the U.S. Investor-Owned Electric Utility Industry* (2024), https://www.eei.org/-/media/Project/EEI/Documents/ Issues-and-Policy/Finance-And-Tax/Financial_Review/FinancialReview_2024.pdf.
[43] Exh. KRR-4, EEI, *2024 Financial Review: Annual Report of the U.S. Investor-Owned Electric Utility Industry*, 40 (2024), https://www.eei.org/-/media/Project/EEI/Documents/Issues-and-Policy/Finance-And-Tax/Financial_Review/FinancialReview_2024.pdf.

EEI's graphs of requested and allowed ROE show that regulators have not allowed an ROE above 10% since 2016, despite consistently higher requests by utilities.[44]

Q. Why does it matter that PPL Electric seeks such an unreasonably high ROE?

A. As previously explained, PPL Electric customers face significant affordability problems. PPL Electric's request for an unreasonably high ROE is an egregious effort to make additional profits during challenging economic times. According to data provided by PPL Electric, every percentage point of ROE reflects more than $48 million dollars ($48,290,000) in revenue requirement, solely for profits to PPL Electric's parent companies.[45]

Q. Does additional research confirm EEI's data?

A. Yes. S&P Global's subsidiary, Regulatory Research Associates ("RRA") reports that in recent decisions on major U.S. rate cases, the average awarded ROE was 9.68% for the first half of 2024 and 9.60% for all of 2023, representing about 120 decided

[44] Exh. KRR-4, EEI, *2024 Financial Review: Annual Report of the U.S. Investor-Owned Electric Utility Industry*, 41 (2024), https://www.eei.org/-/media/Project/EEI/Documents/Issues-and-Policy/Finance-And-Tax/Financial_Review/FinancialReview_2024.pdf.

[45] This figure was calculated with data provided by PPL. Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to CAUSE-PA-IV-14.

cases.[46] RRA reported that awarded ROE for distribution utilities was 9.28% for cases decided in the last half of 2023 and the first half of 2024.[47]

RRA reports that the average equity ratio for cases decided in 2023 was 51.15%.[48] RRA further reports that the average equity fraction approved in major utility cases resolved during the first half of 2024 was lower: 49.26%, or 6.79% less than that requested by PPL Electric.[49]

Q. How much extra profit is PPL Electric seeking through its 11.30% ROE request in this proceeding?

A. PPL Electric's request for an 11.30% allowed ROE results in an increase in revenue requirement, solely for profit, that is more than $85,000,000 higher than if the ROE were equal to the average award of 9.53% during 2024.

[46] Lisa Fontanella, *Major Energy Rate Case Decisions in the US: Quarterly Update on Decided Rate Cases*, S&P Global, 3–6, 10 (Jul. 29, 2024), https://pscdocs.utah.gov/electric/24docs/2403504/336109DPUExhbt3.14MjrEnrgyRtCsDcsns10-17-2024.pdf. RRA defines a "major" case as on in which the "utility's request would result in a rate change of at least $5 million or in which the commission approves a rate change of at least $3 million."
[47] Lisa Fontanella, *Major Energy Rate Case Decisions in the US: Quarterly Update on Decided Rate Cases*, S&P Global, 4 (Jul. 29, 2024), https://pscdocs.utah.gov/electric/24docs/2403504/336109DPUExhbt3.14MjrEnrgyRtCsDcsns10-17-2024.pdf.
[48] Lisa Fontanella, *Major Energy Rate Case Decisions in the US: Quarterly Update on Decided Rate Cases*, S&P Global, 7 (Jul. 29, 2024), https://pscdocs.utah.gov/electric/24docs/2403504/336109DPUExhbt3.14MjrEnrgyRtCsDcsns10-17-2024.pdf.
[49] Lisa Fontanella, *Major Energy Rate Case Decisions in the US: Quarterly Update on Decided Rate Cases*, S&P Global, 7–8 (Jul. 29, 2024), https://pscdocs.utah.gov/electric/24docs/2403504/336109DPUExhbt3.14MjrEnrgyRtCsDcsns10-17-2024.pdf.

Q. How does PPL Electric justify a request so out of step with utility industry conditions?

A. PPL Electric Witness Nelson presents results from estimating ROE with three models.[50] Witness Nelson's analysis is like many that I have seen and is the product of two key factors: First, general arguments that high returns are necessary to ensure access to capital at reasonable costs, and second, the strong incentive to generate the highest ROE values possible.

I offer no argument that Witness Nelson's calculations did not produce the results they do, or that Witness Nelson's selection of a proposed ROE is inconsistent with those modeling results. My testimony is that PPL Electric's proposed ROE and equity ratio are out of step with industry norms and that there is substantial evidence that PPL Electric's proposed ROE exceeds the actual cost of equity for PPL Electric and its parent corporations. I further note that there is no evidence that PPL Electric has faced any difficulty in accessing capital at reasonable costs.

Q. Is the problem with excessive authorized rates of return limited to PPL Electric?

A. The problem of excessive authorized returns is unfortunately endemic among investor-owned utilities in the U.S., but PPL's request is near the top of the stack.

[50] PPL, St. No. 10, Direct Testimony of Jennifer E. Nelson Direct, 3, Docket No. R-2025-3057164 (Sept. 30, 2025).

According to EEI, it appears that it has been over ten years since the average ROE requested by U.S. investor-owned utilities was higher than 11%.[51]

A recent study from the American Economic Liberties Project documents these and other problems with awarded ROEs for investor-owned utilities in detail, hereinafter the "ROR=COC" report, for "Rate of Return Equals Cost of Capital."[52] A very accessible primer published by RMI, hereinafter "RMI ROE Primer,"[53] also recognizes these problems and points out that on average, utility profits now reflect nearly 17% of the average customer bill. The Pearl Street Station Finance Lab observed that utility ROEs above those for similarly credit-rated industries could have cost American utility customers up to $214 billion during the decade 2010–20, and $34 billion in 2020 alone.[54]

[51] Exh. KRR-4, EEI, *2024 Financial Review: Annual Report of the U.S. Investor-Owned Electric Utility Industry*, Allowed ROE vs. Corresponding ROE 2005-2024, 41 (2024), https://www.eei.org/-/media/Project/EEI/Documents/Issues-and-Policy/Finance-And-Tax/Financial_Review/FinancialReview_2024.pdf

[52] Mark Ellis, American Economic Liberties Project, *Rate of Return Equals Cost of Capital: A Simple, Fair Formula to Stop Investor-Owned Utilities from Overcharging the Public*, (Jan. 2025), https://www.economicliberties.us/wp-content/uploads/2025/01/ 20250102-aelp-ror-v5.pdf.

[53] Joe Daniel, Ryan Foelske & Steve Kihm, *Rebalancing "Return on Equity" to Accelerate an Affordable Clean Energy Future*, RMI, Exh. 1, RMI 1: Breakdown of Average Customer Bill (Feb. 21, 2025), https://rmi.org/rebalancing-return-on-equity-to-accelerate-an-affordable-clean-energy-future/.

[54] Albert Lin, *Electricity Bills Too High? Then, Get the ROE in Line*, Pearl Street Station Finance Lab (Dec. 19, 2025), https://www.ourfinancelab.com/post/electricity-bills-too-high-then-get-the-roe-in-line.

Q. You stated that you do not take issue with the fact that PPL Electric's modeling of a proposed ROE produced the results that it did. Does that mean that you approve of the models themselves?

A. Just as ROR should equal COC, ROE should equal cost of equity ("COE"). There are recognized problems with excessive utility rates of return allowed by utility commissions as well as the modeling that utilities provide to support their ROE requests. In general, these models produce recommended ROEs that greatly exceed the cost of equity, which should be where the ROE is set. As noted in the ROR=COC report:

> [U]tility rate of return experts frequently employ four different models to estimate the cost of equity. Two of them — the risk premium model and expected earnings analysis — are used only in utility regulatory proceedings and nowhere else in finance. This is because they do not even purport to estimate the cost of equity but merely calculate return on equity based on either historical regulatory-awarded ROEs (the risk premium model) or forecasts of future ROEs which, in turn, are based on recently awarded ROEs (the expected earnings analysis). Promisingly, in 2022, the FERC recognized these models' circularity and prohibited their use, observing that they "def[y] general financial logic." Nonetheless, both utility and non-utility experts continue to use them in state proceedings, mostly unchallenged.
>
> The other two models commonly used in utility regulatory proceedings, the capital asset pricing model (CAPM) and discounted cash flow model (DCF), are all used by other finance practitioners and academics. Nonetheless, utility ROR experts routinely implement the DCF and CAPM with unrealistic assumptions to arrive at results comparable to those produced by the conceptually flawed ROE-based models. Examples of faulty implementation include growth projections for corporate profits, which currently account for less than 10% of US GDP, overtaking GDP in its entirety within a decade or two; and relying on input assumptions from providers with multi-decade track records of systematic upward bias.[55]

[55] Mark Ellis, American Economic Liberties Project, *Rate of Return Equals Cost of Capital: A Simple, Fair Formula to Stop Investor-Owned Utilities from Overcharging the Public*, 11 (Jan. 2025), https://www.economicliberties.us/wp-content/uploads/2025/01/20250102-aelp-ror-v5.pdf.

I therefore recommend that the Commission not rely on the modeling results submitted by PPL Electric's Witness Nelson.

Q. Does PPL Electric's current allowed ROE accurately reflect its *cost* of equity ("COE")?

A. If PPL Electric's ROE were numerically the same as its COE, its stock should trade at its book value, which reflects historical investment used to inform revenue requirement calculations.[56] Comparing the market value or price of a stock to its book value indicates whether the ROE is set at the COE. PPL Electric is owned by PPL Corporation. PPL Corporation has a current price-to-book ratio of 1.78,[57] and Eqvista reports that as of January 2025, the electric utility industry in general had a price to book ratio of 1.67.[58] PPL Electric's ROE is higher than its COE, as evidenced by the market's willingness to pay a premium over its book value.

Q. Can you estimate what return investors require from PPL Electric?

A. Using a discounted cash flow calculation can inform whether PPL's cost of equity is lower than its authorized ROE. I used the formula below, provided in the RMI ROE Primer to estimate PPL Electric's cost of equity.

[56] Joe Daniel, Ryan Foelske & Steve Kihm, *Rebalancing "Return on Equity" to Accelerate an Affordable Clean Energy Future*, RMI (Feb. 21, 2025), https://rmi.org/rebalancing-return-on-equity-to-accelerate-an-affordable-clean-energy-future/.
[57] Yahoo!Finance, *PPL Corp. (PPL)* (data as of close of markets, Dec. 19, 2025), https://finance.yahoo.com/quote/PPL/key-statistics/.
[58] Sarath, *Price-to-Book Ratio by Industry (2025)*, Eqvista (Dec. 2025), https://eqvista.com/price-to-book-ratio-by-industry/.

$$COE = \frac{ROE}{\left(\frac{P}{B}\right)} + \left[1 - \frac{1}{\left(\frac{P}{B}\right)}\right](b \times ROE)$$

In this formula:

COE = cost of equity ROE = return on equity

P|B = price to book ratio b = earnings retention ratio

In my estimation, I used PPL Electric's last approved ROE of 10.4%,[59] its price-to-book ratio of 1.78,[60] and an estimated earnings retention ratio of 40%. The earnings retention ratio of 40% represents a reasonable midpoint between the industry-wide ratio of 36% and the PPL Corporation-specific value of 44.8% reported by EEI in its 2024 financial review for electric utilities.[61]

My calculations estimate that PPL Electric's COE is 7.67%, substantially lower than its current allowed ROE of 10.4%, and a full 3.63% lower than its requested 11.30% ROE.

Q. Are you recommending an allowed ROE based on the 7.67% level?

[59] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-4(d).
[60] Yahoo!Finance, *PPL Corp. (PPL)* (data as of close of markets, Dec. 19, 2025), https://finance.yahoo.com/quote/PPL/key-statistics/.
[61] Exh. KRR-4, EEI, *2024 Financial Review: Annual Report of the U.S. Investor-Owned Electric Utility Industry*, 17 (2024), https://www.eei.org/-/media/Project/EEI/Documents/Issues-and-Policy/Finance-And-Tax/Financial_Review/FinancialReview_2024.pdf.

A. Yes. My calculation was based on publicly available data about the electric industry as a whole. I offer this calculation to make two additional points in this testimony. First, PPL Electric's requested allowed ROE of 11.30% is extreme and estimated to be 363 basis points higher than its cost of capital. Second, the Commission should not have confidence in PPL Electric's analysis in setting its proposed allowed ROE.

Q. Witness Nelson discussed business risk factors facing PPL Electric. Do these factors justify the proposed 11.30% ROE?

A. No, and Witness Nelson expressly declines to make an adjustment to her recommendations based on business risk.[62] I agree that no adjustment based on business risk is justified.

Q. Witness Nelson also offered an analysis of the capital market environment faced by PPL Electric and its parent corporation. Do you agree with her testimony on this issue?

A. Witness Nelson opines that three key factors should inform the cost of equity decision that the Commission must make in this case, relating to interest rates, inflation, and economic uncertainty. Again, while Witness Nelson cites these factors as support for using multiple analysis models for estimating the cost of equity for PPL Electric, she makes no specific recommendation for an adjustment based on these factors. Indeed, these factors have mixed effects—interest rates are falling, domestic manufacturing is

[62] PPL, St. No. 10, Direct Testimony of Jennifer E. Nelson Direct, 37, Docket No. R-2025-3057164 (Sept. 30, 2025).

rising in response to tariff conditions, and customers are being more careful with their spending. I have already addressed the way the models used by utility ROE witnesses like Witness Nelson inflate the estimated ROE. The cited capital market factors do not justify the excessive proposed ROE.

Q. Why do these economic and business factors not justify an increased ROE for PPL Electric?

A. PPL Electric has in place and is proposing resetting rider mechanisms that ensure full and timely recovery of all revenue requirements. These include riders for distribution spending and storm costs recovery. PPL Electric can argue for ROE to compensate for revenue risk, or it can argue for rate and accounting mechanisms to do the same, but it is not reasonable that it be allowed both. If this business risk is real, PPL Electric should decrease its capital spending plans *and* its requested ROE, not increase both. Further, the presence of these revenue-recovery mechanisms countenances a lower return to account for reduced business risk for PPL Electric.

Q. What ROE do you recommend that the Commission approve for PPL Electric?

A. Because PPL Electric faces substantially lower business risk than assessed by Witness Nelson; because PPL's stock trades at a price-to-book ratio of 1.78 and electric utility price-to-book ratios are in the range of 1.67, indicating that the required return is substantially lower than PPL Electric's current allowed ROE of 10.4%; because PPL Electric faces substantially reduced risk of revenue recovery due to riders; and because a straightforward calculation of the cost of equity that focuses on observable

market data reveals a cost of equity well below 10%; I recommend an allowed ROE set at equal to the cost of equity as calculated earlier in this testimony. If the Commission is not inclined to adopt this recommendation, I urge the Commission to authorize an allowed ROE no higher than the average of awarded ROEs for distribution utilities in 2023 and the first half of 2024, as reported by RRA.

Q. Why does the equity fraction matter to consumers and electric service affordability?

A. The equity fraction of the capital structure is the multiplier used to calculate the weighted ROE in the overall ROR. These values are used to calculate approved rates for electric service. A higher equity fraction means higher profits and higher rates when the weighted ROE exceeds the weighted cost of debt. It has been traditional in the U.S. for regulators to approve a capital structure of about 50% equity and 50% debt based on concern about utilities becoming over-leveraged and at risk in volatile risk markets, even though I am not aware of empirical evidence that such risk really exists in financial markets today.

Q. Does the capital structure constitute a limit or establish requirements for how the utility raises capital to fund its activities?

A. No. In fact, with the cost of debt substantially lower than the cost of equity, utilities have a strong incentive to seek an unreasonably high equity fraction, as PPL Electric has done in this case, to receive approval for higher rates. Then, in the interim between rate cases, and outside of the historic test year, the utility can obtain debt

financing for its capital projects to create an unearned windfall for the parent corporation and shareholders in New York. During the historic test year, the utility's owners can issue equity, as PPL Corporation did,[63] to inflate its actual equity fraction, though historic analysis will show higher debt to equity ratios.[64] This is another reason that approved capital structures for investor-owned utilities in the U.S. tend to center around the 50% equity to 50% debt ratio.

Q. What equity fraction do you recommend the Commission approve for PPL Electric's capital structure used in setting rates?

A. For the reasons previously discussed, and in keeping with current trends in the industry and those observed among the utilities identified by Witness Nelson in her testimony,[65] I recommend an equity fraction of 50%.

Q. What are the impacts of the adjustments to ROE and equity ratio you would propose in terms of revenue requirement?

A. Due to the proprietary "black box" nature of the model relied upon by PPL Electric's rate consultant, I cannot calculate a precise impact of my recommendations. Relying on PPL Electric's calculation of the impact of changes in the ROE and equity

[63] PPL, St. No. 10, Direct Testimony of Jennifer E. Nelson Direct, 51, Docket No. R-2025-3057164 (Sept. 30, 2025).
[64] *See, e.g.*, Macrotrends, *PPL Debt to Equity Ratio 2011-2025 | PPL* (Dec. 19, 2025), https://www.macrotrends.net/stocks/charts/PPL/ppl/debt-equity-ratio.
[65] PPL, St. No. 10, Direct Testimony of Jennifer E. Nelson, Exh. JEN-9, 2, "Common Equity Ratio – Utility Operating Companies [2]", Docket No. R-2025-3057164 (Sept. 30, 2025).

fraction,[66] I estimate that my recommendations would reduce PPL Electric's system revenue requirement by about $178 million to about $1,217 million, or about 13% below the current proposed revenue requirement of $1,395 million. Even if all the spending proposed by PPL Electric is approved, this would reduce the rate charges for excess profits to residential customers by about $124 million, or about $7.85 per customer per month, as compared to PPL Electric's proposed rates.

VI. FIXED CUSTOMER CHARGES AND THE MINIMUM SYSTEM METHOD

Q. What is PPL Electric's proposal regarding the residential fixed customer charge?

A. PPL Electric proposes to increase the residential fixed customer charge from $15.58 per customer per month to $17.00.[67] PPL Electric already has the highest fixed customer charge for residential customers among major utilities in Pennsylvania; the next highest is $13.10 for Citizens Electric of Lewisburg.[68] PPL Electric relies on a minimum system method to classify costs as customer costs, which treats both true customer costs and demand-related costs as customer costs for inclusion in the fixed customer charge. The key assumption of the minimum system method is that costs that are labeled "fixed" for accounting purposes—those generally associated with

[66] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to CAUSE-PA-IV-14.
[67] PPL, St. No. 8, Direct Testimony of Steven Wishart, 9, Docket No. R-2025-3057164 (Sept. 30, 2025).
[68] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to OCA-XXI-15.

long-lived assets—should be recovered in utility rates or sales prices through fixed charges.[69]

Q. Why does PPL Electric argue that rate structure should mimic accounting cost structure?

A. PPL Electric asserts that using fixed charges to recover customer- and demand-related fixed costs provides customers with "proper" price signals that will result in efficient choices and proper allocation of resources.[70] The extreme version of this argument leads to "straight fixed variable rates" in which accounting classifications purely dictate rate form. While the minimum system method produces lower fixed customer charges than other options, it is important to recognize that only considerations of gradualism and bill impacts appear to prevent PPL Electric from seeking customer charges that equal the $42.46 per customer per month charge that their minimum system method generates.[71]

PPL Electric cites the principles articulated in James C. Bonbright's treatise on public utility rates and asserts that the minimum system method for creating customer fixed charges aligns with three of these: maintaining rate stability, avoiding undue discrimination, and maintaining the efficiency of rates. PPL Electric also cites scholarly writings relating to public utility pricing.[72] PPL Electric further asserts that

[69] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-40.
[70] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-40.
[71] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-40.
[72] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-40, fns. 1–3.

its minimum system method approach aligns with the NARUC Electric Utility Cost Allocation Manual.[73]

Q. Do the authorities and arguments from PPL Electric support the concept that rate design should mimic cost structure?

A. No. In my 35 years in public utility regulation, I have never seen a single learned treatise or analysis that supports the idea that economic efficiency is enhanced when rate design mimics the accounting labels used to describe costs. In simple terms, "fixed charges for fixed costs" is alliterative, but has never been shown to optimize or even enhance economic efficiency in the pricing of utility services. The authorities cited by PPL Electric do not provide any support for the kind of high fixed customer charges that reliance on the minimum system method creates. Bonbright specifically condemned the approach, and other experts recognized the regressive nature of high fixed charges, even while they acknowledged that multi-part rate designs can leverage the fact that most customers have no alternatives to utility services through the industry's use of Ramsey pricing approaches that maximize utility profits. Finally, the NARUC Cost Allocation Manual is descriptive and not normative; it does not serve as justification for use of the minimum system and minimum or zero intercept methods.[74]

[73] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-43.
[74] NARUC, *Electric Utility Cost Allocation Manual*, ii (Jan. 1992) ("The [Manual's] writing style should be non-judgmental; not advocating any one particular method but trying to include all currently used methods with pros and cons.").

Q. Did Bonbright address the minimum system method specifically?

A. It is surprising that PPL Electric cited Bonbright's principles articulated in his "Principles of Public Utility Rates"[75] because in the same treatise he sets out clear opposition for reliance on the minimum system method:

> [T]he really controversial aspect of customer-cost imputation arises because of the cost analyst's frequent practice of including, not just those costs that can be definitely earmarked as incurred for the benefit of specific customers but also a substantial fraction of the annual maintenance and capital costs of the secondary (low-voltage) distribution system—a fraction equal to the estimated annual costs of a hypothetical system of minimum capacity. This minimum capacity is sometimes determined by the smallest sizes of conductors deemed adequate to maintain voltage and to keep from falling of their own weight. In any case, the annual costs of this phantom, minimum-sized distribution system are treated as customer costs and are deducted from the annual costs of the existing system, only the balance being included among those demand-related costs to be mentioned in the following section. Their inclusion among the customer costs is defended on the ground that, since they vary directly with the area of the distribution system (or else with the lengths of the distribution lines, depending on the type of distribution system), they therefore vary indirectly with the number of customers.
>
> What this last-named cost imputation overlooks, of course, is the very weak correlation between the area (or the mileage) of a distribution system and the number of customers served by this system. For it makes no allowance for the density factor (customers per linear mile or per square mile). Indeed, if the company's entire service area stays fixed, an increase in number of customers does not necessarily betoken any increase whatever in the costs of a minimum-sized distribution system.
>
> While, for the reason just suggested, the inclusion of the costs of a minimum-sized distribution system among the customer-related costs seems to me clearly indefensible, its exclusion from the demand-related costs stands on much firmer ground. For this exclusion makes more plausible the assumption that the remaining cost of the secondary distribution system is a cost which varies continuously (and, perhaps, even more or less directly) with the maximum demand imposed on this system as measured by peak load. But if the hypothetical cost of a minimum-sized distribution system is properly excluded from the demand-related costs for the reason just given,

[75] James C. Bonbright, *Principles of Public Utility Rates*, 347 (1961), https://www.raponline.org/wp-content/uploads/2023/09/powellgoldstein-bonbright-principlesofpublicutilityrates-1960-10-10.pdf.

> while it is also denied a place among the customer costs for the reason stated previously, to which cost function does it then belong? The only defensible answer, in my opinion, is that it belongs to none of them. Instead, it should be recognized as a strictly unallocable portion of total costs. And this is the disposition that it would probably receive in an estimate of long-run marginal costs. But the fully-distributed cost analyst dare not avail himself of this solution, since he is the prisoner of his own assumption that 'the sum of the parts equals the whole.' He is therefore under impelling pressure to 'fudge' his cost apportionments by using the category of customer costs as a dumping ground for costs that he cannot plausibly impute to any of his other cost categories.[76]

Accordingly, the minimum system analysis does not identify customer costs but partially non-demand and partially non-energy costs. Using it to set a customer charge is nothing more than a preference to socialize the costs rather than have customers pay for them based on usage.

Q. Have more modern articulations of generally accepted rate making principles than Bonbright's addressed the minimum system and minimum and zero intercept methods?

A. Yes. In the 65 years since Bonbright published his treatise, the 40 years since the economists cited by PPL Electric did their work,[77] and the 25 years since NARUC published its cost allocation manual, much has changed. Most importantly, distributed energy resources have become common and affordable, and growth in residential electricity demand has slowed. In 2020, the Regulatory Assistance Project published a new manual for electric cost allocation that addresses minimum system and minimum

[76] James C. Bonbright, *Principles of Public Utility Rates* 347–49 (1961), https://www.raponline.org/wp-content/uploads/2023/09/powellgoldstein-bonbright-principlesofpublicutilityrates-1960-10-10.pdf.
[77] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-40, fns.1–3.

and zero intercept methods.[78] I reprise the discussion from the RAP Cost Allocation Manual in great detail because of the thoroughness of its explanation:

> [M]ore general attempts by utilities to include a far greater portion of shared distribution system costs as customer-related are frequently unfair and wholly unjustified. These methods include straight fixed/variable approaches where all distribution costs are treated as customer-related . . . and the more nuanced minimum system and zero-intercept approaches included in the 1992 NARUC cost allocation manual.
>
> The minimum system method attempts to calculate the cost (in constant dollars) if the utility's installed units (transformers, poles, feet of conductors, etc.) were each the minimum-sized unit of that type of equipment that would ever be used on the system. The analysis asks: How much would it have cost to install the same number of units (poles, feet of conductors, transformers) but with the size of the units installed limited to the current minimum unit normally installed? This minimum system cost is then designated as customer-related, and the remaining system cost is designated as demand-related. The ratio of the costs of the minimum system to the actual system (in the same year's dollars) produces a percentage of plant that is claimed to be customer-related. This minimum system analysis does not provide a reliable basis for classifying distribution investment and vastly overstates the portion of distribution that is customer-related. Specifically, it is unrealistic to suppose that the mileage of the shared distribution system and the number of physical units are customer-related and that only the size of the components is demand-related, for at least eight reasons.
>
> 1. Much of the cost of a distribution system is required to cover an area and is not sensitive to either load or customer number. The distribution system is built to cover an area because the total load that the utility expects to serve will justify the expansion into that area. Serving many customers in one multifamily building is no more expensive than serving one commercial customer of the same size, other than metering. The shared distribution cost of serving a geographical area for a given load is roughly the same whether that load is from concentrated commercial or dispersed residential customers along a circuit of equivalent length and hence does not vary with customer number . . .
>
> 2. The minimum system approach erroneously assumes that the minimum system would consist of the same number of units (e.g., number of poles, feet of conductors) as the actual system. In reality, load levels help determine the

[78] Jim Lazar, Paul Chernick & William Marcus, Regulatory Assistance Project, *Electric Cost Allocation for a New Era: A Manual* (Jan. 2020), https://www.raponline.org/wp-content/uploads/2023/09/rap-lazar-chernick-marcus-lebel-electric-cost-allocation-new-era-2020-january.pdf.

number of units as well as their size. Utilities build an additional feeder along the route of an existing feeder (or even on the same poles); loop a second feeder to the end of an existing line to pick up some load from the existing line; build an additional feeder in parallel with an existing feeder to pick up the load of some of its branches; and upgrade feeders from single-phase to three-phase. As secondary load grows, the utility typically will add transformers, splitting smaller customers among the existing and new transformers. Some other feeder construction is designed to improve reliability (e.g., to interconnect feeders with automatic switching to reduce the number of customers affected by outages and outage duration).

3. Load can determine the type of equipment installed as well. When load increases, electric distribution systems are often relocated from overhead to underground (which is more expensive) because the weight of lines required to meet load makes overhead service infeasible. Voltages may also be increased to carry more load, requiring early replacement of some equipment with more expensive equipment (e.g., new transformers, increased insulation, higher poles to accommodate higher voltage or additional circuits). Thus, a portion of the extra costs of moving equipment underground or of newer equipment may be driven in part by load.

4. The "minimum system" would still meet a large portion of the average residential customer's demand requirements. Using a minimum system approach requires reducing the demand measure for each class or otherwise crediting the classes with many customers for the load-carrying capability of the minimum system.

5. Minimum system analyses tend to use the current minimum-sized unit typically installed, not the minimum size ever installed or available. The current minimum unit is sized to carry expected demand for a large percentage of customers or situations. As demand has risen over time, so has the minimum size of equipment installed. In fact, utilities usually stop stocking some less expensive small equipment because rising demand results in very rare use of the small equipment and the cost of maintaining stock is no longer warranted. However, the transformer industry could produce truly minimum-sized utility transformers, the size of those used for cellular telephone chargers, if there were a demand for these.

6. Adding customers without adding peak demand or serving new areas does not require any additional poles or conductors. For example, dividing an existing home into two dwelling units increases the customer count but likely adds nothing in utility investment other than a second meter. Converting an office building from one large tenant to a dozen small offices similarly increases customer number without increasing shared distribution costs. And the shared distribution investment on a block with four large customers is essentially the same as for a block with 20 small customers with the same load

characteristics. If an additional service is added into an existing street with electrical service, there is usually no need to add poles, and it would not be reasonable to assume any pole savings if the number of customers had been half the actual number.

7. Most utilities limit the investment they will make for low projected sales levels, as we also discuss in Section 15.2, where we address the relationship between the utility line extension policy and the utility cost allocation methodology. The prospect of adding revenues from a few commercial customers may induce the utility to spend much more on extending the distribution system than it would invest for dozens of residential customers.

8. Not all of the distribution system is embedded in rates, since some customers pay for the extension of the system with contributions in aid of construction, …. Factoring in the entire length of the system, including the part paid for with these contributions, overstates the customer component of ratepayer-funded lines.

Thus, the frequent assumption that the number of feet of conductors and the number of secondary service lines is related to customer number is unrealistic. A piece of equipment (e.g., conductor, pole, service drop or meter) should be considered customer-related only if the removal of one customer eliminates the need for the unit. The number of meters and, in most cases, service drops is customer-related, while feet of conductors and number of poles are almost entirely load-related. Reducing the number of customers, without reducing area load, will only rarely affect the length of lines or the number of poles or transformers. For example, removing one customer will avoid overhead distribution equipment only under several unusual circumstances. These circumstances represent a very small part of the shared distribution cost for the typical urban or suburban utility, particularly since many of the most remote customers for these utilities might be charged a contribution in aid of construction. These circumstances may be more prevalent for rural utilities, principally cooperatives.

The related zero-intercept method attempts to extrapolate from the cost of actual equipment (including actual minimum-sized equipment) to the cost of hypothetical equipment that carries zero load. The zero-intercept method usually involves statistical regression analysis to decompose the costs of distribution equipment into customer-related costs and costs that vary with load or size of the equipment, although some utilities use labor installation costs with no equipment. The idea is that this procedure identifies the amount of equipment required to connect existing customers that is not load-related (a zero-kVA transformer, a zero-ampere conductor or a pole that is zero feet high). The zero-intercept regression analysis is so abstract that it can produce a wide range of results, which vary depending on arcane statistical methods and the choice of types of equipment to include or exclude from an equation.

As a result, the zero-intercept method is even less realistic than the minimum system method.[79]

Q. Why do utilities want to use classification methods that increase fixed charges by assigning additional costs to the customer charge?

A. The obvious answer is that higher fixed charges increase the certainty of revenue recovery for a wider range of costs without much expectation of losing customers. Residential customers don't have access to substitute sources of electricity at costs that would allow many of them to terminate their utility service subscription. Customers, including low-income customers, tend to prioritize electricity bill payment, especially during very hot and very cold weather, and will even forego food and medicine to pay their electric bills. High fixed charges exploit such behavior to improve utility profits and financial metrics.

Q. Please summarize the problems created by high fixed customer charges.

A. High fixed charges created by the minimum system method create a number of problems and harm customers in several ways:[80]

- Fixed charges reduce customer control. Fixed charges are non-bypassable charges that cannot be reduced by reducing consumption. The only option for avoiding fixed charges is to stop being a customer.

[79] Jim Lazar, Paul Chernick & William Marcus, Regulatory Assistance Project, *Electric Cost Allocation for a New Era: A Manual*, 146–48 (Jan. 2020), https://www.raponline.org/wp-content/uploads/2023/09/rap-lazar-chernick-marcus-lebel-electric-cost-allocation-new-era-2020-january.pdf.

[80] Melissa Whited, Tim Woolf & Joseph Daniel, Synapse Energy Economics, *Caught in a Fix*, (Feb. 9, 2016) (prepared for Consumers Union), https://www.synapse-energy.com/sites/default/files/Caught-in-a-Fix.pdf.

- Fixed charges hit low-usage customers the hardest. Customers become low-usage customers by becoming efficient, suffering inconvenience, or living in smaller forms of housing. Low-usage customers impose the lowest costs on the distribution grid, but with high fixed charges, they pay the highest effective rates.
- Fixed charges disproportionately impact low-income customers. The correlation between income and energy usage is well-established, so high fixed charges increase bills for customers that can least afford to pay.
- Fixed charges reduce incentives for energy efficiency, demand response, and distributed generation.[81] Fixed charges reduce the value of saved or self-generated electricity, weakening the economic benefits of investment in these options.
- Fixed charges increase electricity system costs and spending. All things being equal, higher fixed charges result in lower marginal per-unit charges for energy, which in turn create an incentive for wasteful use. Perhaps even more importantly, high fixed charges create an incentive for utilities to overspend on the distribution system, knowing that costs embedded in fixed charges are non-bypassable.

[81] This would include adverse impacts on efficiency, demand response, and other distributed energy resource programs, such as the programs being considered under Commission final order in PPL's Act 129 Phase V Energy Efficiency and Conservation Plan proceeding, Docket No. M-2025-3057329. *See* Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to SEF-II-3.

Q. You state that high fixed customer charges are unfair to low-use customers, who are often low-income customers as well. Is there evidence of these effects in the rate design proposed by PPL Electric?

A. PPL Electric's proposed residential rate design violates the principle of assigning costs based on cost causation. The high fixed customer charge means that low-use customers pay a higher effective rate for electric service than high-use customers. For a customer using the average 918 kilowatt-hours ("kWh") of electricity every month, the effective rate is the sum of fixed and volumetric charges, proposed at $74.80, divided by 918, to yield an effective rate of 8.15 cents per kWh. Because of the high proposed fixed customer charge, the effective rate for the half of all residential customers using 750 kWh per month is 9.70 cents per kWh, or nearly 20% higher. The effective rate is 13.10 cents per kWh for customers using 500 kWh per month on average. These numbers are significant because more than half of all residential customers use 750 kWh per average month or less, and nearly a third of residential customers use 500 kWh per average month or less.[82]

Q. What conclusion do you draw from this high-level analysis of the effects of PPL Electric's proposed residential rate design?

A. First, it is important to note that the method used by PPL Electric to set the fixed customer charge—the minimum system method—classifies a wide range of costs as customer-related that are not customer costs, it is PPL Electric's position that but for

[82] These figures are calculated with data provided by PPL. Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-16, Atts. 1 & 2.

the interests of gradualism, it could charge residential customers as much as $42.96 per month under its cost-of-service methods.[83] Second, because consumption correlates with income, PPL Electric's residential rate design is economically regressive—it assigns higher burdens to customers least able to handle them—and does not reflect the fact that low-use/lower-income customers cost less to serve than higher use/higher-income customers.

Q. Does PPL Electric recognize this effect of high fixed customer charges on affordability?

A. PPL Electric takes the position that its rates are not economically regressive because it does not have household income data for all its residential customers, and because for the customers participating in assistance programs, usage rates are higher than for those for residential customers as a whole.[84] The selection bias problem is obvious: customers with higher usage and lower income are more likely to need assistance, but this does not justify an assumption that all low-income customers are enrolled in PPL Electric's assistance programs. PPL Electric's own data shows that the number of confirmed low-income ("CLI") customers and customers enrolled in assistance programs is far smaller than the population of households living in poverty or below the ALICE threshold.[85]

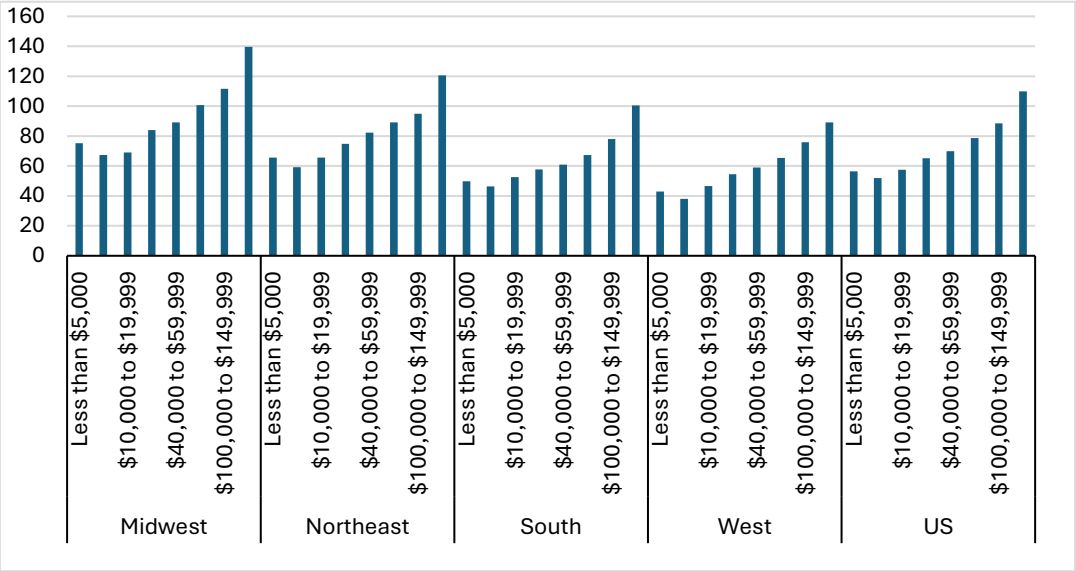
[83] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-34.
[84] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-20.
[85] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to CAUSE-PA-VI-12; Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to CAUSE-PA-VI-12, Att. 1.

PPL Electric further seeks to justify its regressive rate design by arguing that high fixed customer charges "can actually reduce certain low-income customers' bills by shifting costs away from kWh-based charges,"[86] and that even with high fixed charges, the utility's consumption-based charges are still high enough to induce conservation behavior. In my opinion, these arguments do not offset the adverse effects of PPL Electric's rate design on hundreds of thousands of low-income and low-use customers.

According to 2020 EIA Residential Energy Consumption Survey ("RECS") data,[87] there is a clear correlation between income and electricity use, with lowest-income customers consuming as little as half as much energy annually compared to their wealthiest counterparts. Pennsylvania is in the Northeast region.

[86] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-20.
[87] *See* U.S. Energy Info. Admin., EIA 2020 RECS Survey Data, Tables CE1.1 through 1.5, https://www.eia.gov/consumption/residential/data/2020/index.php?view=consumption.

Figure KRR-1: U.S. Mean Annual Household Energy Consumption by Income Category and Region 2020, million Btu)



As previously discussed, lower-income customers, despite using less energy, also suffer from a higher energy burden than higher-income customers—their energy bills constitute a higher share of their household income.

Q. How should the Commission rule on PPL Electric's proposed fixed customer charge and the method used to derive it?

A. The Commission should reject PPL Electric's proposed fixed customer charge increase for residential customers and the utility's reliance on the minimum system method to derive it. As I explain in this testimony, the Commission should order the use of the basic customer method for calculating a just and reasonable fixed customer charge and instead approve a fixed customer charge of no more than $10.20 per customer per month for the residential class, based on a re-calculation of customer

costs that excludes demand costs incorrectly classified as customer costs under the minimum system method used by PPL Electric.

With that step, the current proposed fixed customer charge would be reduced by 40%. PPL Electric should be further directed to eliminate other cost classifications that are demand-related to further reduce the approved fixed customer charge in the next rate case. The Commission should further direct PPL Electric to allocate any demand-related changes in revenue requirement to volumetric base rates. I estimate that the increase in the energy charge would be $0.00741 per kWh, which is fully offset by the fixed charge reduction, and which substantially reduces the regressive nature of the proposed rate design. Finally, the Commission should direct PPL Electric to use only the basic customer method in all future general rate cases.

Q. How do differences in fixed customer charges emerge from different methods used to classify cost when they all start from a single common pool of cost-of-service data?

A. The differences arise based on which costs are classified as customer costs and whether the utility performs calculations on underlying data to classify demand-related costs as customer costs. The basic customer method identifies costs that vary only with the number of customers—costs that are incurred to connect a customer to the network. The zero intercept and minimum system methods, like PPL Electric's approach, classify costs as customer costs when they relate to meeting customer demand and are not caused by connection of the customer to the grid. Again, these

minimum system methods mathematically extrapolate from costs incurred to meet demand and hypothetically reflect the costs of infrastructure to serve customers even if they use no energy at all.

Q. Does the method of classifying customer costs impact the total amount of revenue requirement reflected in rates?

A. Ultimately, no. Under the zero-sum process of rate design, lower fixed charges mean more revenue is recovered in volumetric rates; higher fixed charges result in lower volumetric rates. In both, the total revenue to be collected is the same.

Q. How does PPL Electric define customer costs?

A. PPL Electric witness Bickey Rimal, who testifies on cost allocation on behalf of the utility, states that:

> *Customer* Costs are incurred to extend service to and attach a customer to the distribution system, meter any electric usage, and maintain the customer's account. Customer Costs are largely a function of the number of customers served and continue to be incurred whether the customer uses any electricity or not. They may include capital costs associated with minimum size distribution systems, services, meters, and customer billing and accounting expenses.[88]

Q. Does this definition of customer costs align with traditional and established definitions?

A. No. The statement that customer costs are "largely a function of the number of customers served" expands the costs treated as customer costs without limitation. In

[88] PPL, St. No. 7, Direct Testimony of Bickey Rimal, 7, Docket No. R-2025-3057164 (Sept. 30, 2025).

this proceeding, I calculate that more than half the costs that PPL Electric proposes to recover through the fixed customer charge are not a function of the number of customers served, but instead reflects infrastructure and service costs driven by demand and energy use.

Q. What costs should be charged on a per-customer basis?

A. The principle of cost causation means that the costs of connecting a customer to the electric and billing systems are the costs that vary with customer count and should be included in the derivation of the fixed customer charge. Other costs are based on sizing the distribution system components such as conductors and transformers, customer service that overwhelmingly deals with usage-related issues, and billing and collection issues that are likewise driven by usage. Where a customer charge is used, a good rule of thumb is this: If the cost disappears because the customer leaves the system, the cost is a customer cost. PPL Electric turns this definition on its head to justify higher fixed customer charges and per-customer charging for costs that vary with use, asserting that sunk fixed costs and all service and collection costs would remain even if customers did not use energy or create demand.[89]

PPL Electric's circular argument is that costs incurred for the distribution system or to respond to billing and collection issues and those based on usage should be treated as customer costs because such spending cannot be reduced retroactively when a customer stops using electricity but remains a connected customer. PPL Electric's

[89] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-35, 36.

method for deriving its customer charge is essentially a "take or pay" rate that conflicts with cost causation.[90]

The consumption function of the meter, the service drop, and a reasonable share of customer service and billing and collection spending would all meet the traditional test for classifying customer costs—costs that vary entirely or almost entirely based on the number of customers—and therefore are included in approaches like the basic customer method. Likewise, if the cost remains after a customer leaves the system, the cost is not a customer cost. Transformers, secondary and primary distribution lines, program-specific marketing and customer care expenses, uncollectible costs, and general operations, administrative and maintenance expenses and taxes are all non-customer costs. The principle of cost causation dictates that those costs should not be recovered through a fixed or customer charge.

Q. Please provide more detail on how costs are classified to the customer costs category.

A. Some costs can be easily and objectively classified as customer costs. In general, the customer costs are the costs incurred to connect a new customer to basic electric service. These include the cost of establishing service, which includes a fraction of a customer accounts system, billing software, and the time that customer service representatives spend on establishing new accounts. These are all costs that pass the simple test—they go away if the customer goes away. These also include costs

[90] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-35, 36.

related to the consumption function of meter purchase, installation, activation, and service, but not the entire costs of modern meter functions, which are incurred to enable detailed usage data, demand response, efficiency, and other functions relating to use. And the customer costs include the incremental costs of the service drop from the last, smallest transformer to the customer meter box. These costs are classified as customer costs under the dominant method for classifying customer costs—the basic customer method. In my opinion, this is the most appropriate method.

In sum, the customer costs category, and therefore the customer charge, should reflect no more than the costs incurred by the utility to connect the average customer to the electric system for service. I would note that the strongest price signals would be sent under the "new customer" method, which only charges customers with the incremental connection costs for new customers on a per-customer basis, and which I believe the Commission should order PPL Electric to study in preparing its next general rate application.

Q. Are there any well-accepted references that comport with your view that the basic customer method is the most appropriate method to use in classifying customer costs?

A. Yes. Bonbright defined customer costs as follows:

> [The customer costs] are those operating and capital costs found to vary with number of customers regardless, or almost regardless, of power consumption. Included as a minimum are the costs of metering and billing along with whatever other expenses the company must incur in taking on another

consumer.[91]

Simply stated, Bonbright's definition—which describes the basic customer method—ensures that the customer charge should be limited to the marginal cost of connecting the customer to the grid and should include only costs that vary directly with the number of customers.[92]

Q. Are there any benefits to relying on Bonbright's definition of customer costs in building the customer charge?

A. Adhering to the principle that customer costs are costs that vary with customer count and almost or entirely without regard for usage advances other ratemaking principles, such as equity and cost-causation, and preserves the power of volumetric charges as a price signal. Residential customers can see a direct correlation, both positive and negative, between their level of usage and their contributions to cost creation when energy- and demand-related costs are recovered through volumetric charges. Allocating demand-related costs or even unallocable costs (as Bonbright viewed the minimum system costs) to the fixed customer charge eliminates, or at least severely weakens, the price signal impact.

Q. How much cost does connecting a new customer cause?

[91] James C. Bonbright, *Principles of Public Utility Rates*, 347 (1961), https://www.raponline.org/wp-content/uploads/2023/09/powellgoldstein-bonbright-principlesofpublicutilityrates-1960-10-10.pdf.

[92] Jim Lazar & Wilson Gonzalez, Regulatory Assistance Project, *Smart Rate Design For a Smart Future*, 6, 36, (Jul. 2015), https://www.raponline.org/wp-content/uploads/2023/09/rap-lazar-gonzalez-smart-rate-design-july2015.pdf.

A. Costs directly related to grid connection for new customers include a portion of the cost of a meter, billing and metering services, and collection costs—in Bonbright's words, the costs the utility "must incur in taking on another customer."[93] By my calculation, when demand- and usage-driven costs are properly classified, the figure is far less than the $17 per customer per month charge that PPL Electric proposes in this proceeding, and less than 25% of the amount of costs that PPL Electric allocates to the customer cost category.

Q. What costs does PPL Electric include in calculating the total costs that it classifies as customer costs for purposes of determining its fixed charge proposal?

A. As shown in PPL Electric's allocated cost-of-service study,[94] the utility includes in its cost-of-service classification several true customer costs relating to the following functions:

- Deposits and Advances (typically a credit)
- Services
- Meters
- Meter Reading

[93] James C. Bonbright, *Principles of Public Utility Rates*, 347 (1961), https://www.raponline.org/wp-content/uploads/2023/09/powellgoldstein-bonbright-principlesofpublicutilityrates-1960-10-10.pdf.

[94] PPL Electric's summary of what it includes as customer costs appears in PPL Electric's response to the Pennsylvania PUC's Investigation and Enforcement Bureau. Confidential Exh. KRR-5, PPL Response to I&E-RE-I-14-D, Confidential Att. 1 Supplemental. While the formula and methods contained in the spreadsheet are proprietary and labeled confidential, the data is not.

- Customer Service (in part)[95]
- Billing and Collection (in part)[96]

PPL Electric also classifies non-customer costs as customer costs, including costs more directly related to demand and energy use:

- Primary Distribution
- Secondary Distribution
- Line Transformers
- Customer Service (in part)
- Billing and Collection (in part)

Again, PPL Electric's minimum system method is based on a fantasy hypothetical distribution system sized to meet the demands of its customers when those customers use no energy and place no demand on the system.[97]

Q. Does PPL Electric's approach account for the original costs of customer connection, variation in customer geographic density, or for the fact that low-use customers require much less expensive connection investments than high users?

A. No. PPL Electric's approach uses the current costs of distribution spending for what is

[95] PPL Electric conducts its ACOSS at the relatively high level of FERC accounts and does not rely on data that differentiates the nature of customer services provided, and it cannot isolate customer service costs dedicated to connecting customers to the system. Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-37.
[96] PPL Electric conducts its ACOSS at the relatively high level of FERC accounts and does not rely on data that differentiates the nature of billing and collection services provided, and it cannot isolate billing and collection costs dedicated to connecting customers to the system. Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-37.
[97] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-35.

deemed to be "minimum-sized assets"[98] and uses current replacement costs for meters,[99] but it does allocate operations and maintenance costs related to the distribution system to the customer category,[100] as well as administrative costs based on a general labor allocator.[101] PPL Electric does not differentiate among customers based on the costs and sizing of equipment used to meet customer demand such as transformers and conductors,[102] even though it concedes that distribution system components are sized according to demand.[103] Again, in a regulatory version of the sunk cost fallacy, PPL Electric justifies charging customers for not using the distribution system by asserting that once distribution investments are made, they are fixed costs and not variable costs.[104] Finally, PPL Electric's ACOSS and method of categorizing costs as customer costs does not account for differences in the costs of connections among customers.[105]

Q. What is the result of all these elements of PPL Electric's approach to developing the fixed customer charge and ACOSS classification of customer costs?

A. PPL Electric's approach and methods are a mechanism for maintaining and even increasing a large, unjust, and unreasonable cost shift from low users and low-income customers to other residential customers who have higher use and cause more

[98] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-43.
[99] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-49.
[100] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-44.
[101] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-45.
[102] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-50.
[103] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-36.
[104] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-36.
[105] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-I-39.

distribution system costs. There are other problems as well.

Q. Isn't economic efficiency improved when prices reflect marginal costs?

A. Yes, prices advance efficiency when they reflect marginal costs, but that is an entirely different issue than reflexively asserting that fixed charges should be used to collect marginal fixed costs as a matter of rate design. Marginal costs can be recovered through either fixed or variable charges. By weakening the price signal that customers see from marginal changes in consumption, high fixed charges deviate from marginal cost pricing.

Q. Since you described the rate design issue as a zero-sum game, does it matter, then, whether costs are collected through a fixed charge or through a volumetric charge?

A. Yes, very much so. Fixed charges are inherently regressive—they have greater cost impact on low users who are often also low-income customers. Guaranteeing non-bypassable revenues through high fixed customer charges is extremely desirable to PPL Electric and its parent corporation so as to meet the expectations for steady generation of profits promised to investors. Guaranteeing recovery of fixed costs associated with infrastructure spending, as occurs when these costs are recovered through a non-bypassable fixed customer charge, creates an incentive for the utility to increase that kind of spending, which in turn further increases rate base and profits. Increasing fixed non-bypassable charges has an impact on the cost-effectiveness of energy efficiency, distributed generation, and other distributed energy resource

("DER") investments by customers because higher non-bypassable charges mean lower volumetric rates and therefore result in longer payback on customers' investments designed to reduce usage of utility-supplied energy. In sum, the decision about whether to recover costs through fixed charges or volumetric rates is a decision about what price signals the rate sends both to customers and to the utility. It is a fundamental question of rate design.

Q. Are there other disparate impacts from high fixed charges on lower-income customers?

A. Yes. In my experience, low users of electricity have lower and flatter load curves—less peaky demand—than high users. As a result, when peak-driven, demand-related costs are allocated to the residential class, and some of those costs are included in fixed customer charges, low-use, often low-income customers are required to pay more than their fair share of these costs—another aspect of the unjust cost shift. As a result of PPL Electric's reliance on the minimum system method to classify customer costs, low-income customers are being charged for costs driven by the usage levels and patterns of more well-to-do, higher-demand customers. Because fixed customer charges do not differentiate between the usage levels and patterns of customers, just as PPL Electric's charges fail to do, they unjustly discriminate.

Q. How do high fixed customer charges discourage adoption and weaken the economics of energy efficiency, conservation, and distributed renewable energy?

A. High fixed charges work against energy policy and rate-making goals favoring and

encouraging energy efficiency and increased use of renewable energy resources in two insidious and overlapping ways. First, they increase the amount of the customer's total bill that cannot be reduced through efficiency, conservation, renewable energy subscription, or self-generation. This makes customer actions that would increase efficiency, conservation, and customer participation in renewable generation less likely to occur. Second, in the zero-sum-game of rate design, the charges also result in lower volumetric rates. This has the effect of reducing the marginal value of energy efficiency, conservation, and customer-sited renewable generation, also making those actions less likely to occur. For example, when use-based charges are deflated by 20% by shifting the revenue requirement to the fixed charges, every efficiency measure, conservation practice, and solar investment takes 20% longer to deliver a payback on its initial investment. This problem is exacerbated by the recent and sudden elimination of federal tax credits for these investments. As a result of these two effects, basic economics dictates that customers are less interested in reducing usage because it will yield fewer benefits in reducing bills. I have seen no evidence that PPL Electric has conducted or used a demand elasticity study—an analysis to determine how usage behaviors change in response to price changes—to inform its rate design proposals.

Q. As high-fixed-cost businesses, should utilities impose high fixed charges in order to align rate structure with cost structure?

A. No. As far as I can tell, PPL Electric does not directly assert that it should charge high fixed customer charges just because it has high fixed costs. Rather, the utility takes an

indirect path: PPL Electric's position is that it should be charging higher fixed customer charges because it uses a method that classifies higher amounts of fixed costs as customer costs—an intentional choice of classification method that inexorably leads to the same result—higher fixed charges. This is bootstrapping. Again, after 35 years in utility regulation I have yet to find a single authoritative economic text to support the argument that economic efficiency results from mimicking cost structure in rate design.

Q. Are there competitive businesses with high fixed costs that impose high fixed charges?

A. There are very few. The vast majority of high-fixed-cost businesses do not impose fixed charges at all and would likely not survive long in a competitive market if they did. For example, airlines and transit services do not require monthly subscriptions. Neither do hotels or shopping malls. There are some businesses like warehouse retailers and on-line shopping services with optional levels of fixed charges, but those charges appear designed to increase sales to loyal customers, which in the electric utility regulatory setting would be called "load building." The fact that many businesses must make large fixed-cost investments does not translate into fixed charges in almost all business cases; rather, the forces of competition reward businesses for careful investment analysis, inventory management, and cost control—all disciplines that if mastered would greatly improve the performance of electric and gas utilities far more than a guarantee of fixed costs recovery through non-bypassable customer charges.

Q. How do PPL Electric's fixed customer charges compare to those for other PPL Corporation operating companies?

A. PPL Electric singles out its customers for special treatment. Louisville Gas and Electric Company charges $0.45 per day, or about $13.73 per month, and Kentucky Utilities charges $0.53 per day, or about $16.17 per month.[106] Rhode Island Energy charges $6 per customer per month.[107]

Q. Are high fixed charges and methods that assign higher levels of customers costs an appropriate mechanism to ensure that low-use customers pay their fair share of demand-related fixed costs?

A. No. Some utilities attempt to justify higher fixed customer charges on the basis that when large amounts of costs are classified as customer costs, higher fixed charges are necessary to avoid subsidization of low-use customers by high-use customers. This argument is a logical fallacy known as "begging the question." That is, it assumes that the minimum system and zero-intercept methods that classify more costs as customer costs are themselves sound rate-making methods to justify assigning more costs for

[106] Kentucky Public Service Commission, Louisville Gas and Electric Company Rates, Terms and Conditions for Furnishing Electric Service, Docket No. 2023-00375 (Sept. 19, 2024); Kentucky Public Service Commission, Kentucky Utilities Company Rates, Terms, and Conditions for Furnishing Electric Service, Docket No. 2023-00376 (Sept. 19, 2024). *See* LG&E and KU, Rates and Tariffs, https://lge-ku.com/regulatory/rates-and-tariffs (last visited Dec. 19, 2025).

[107] Narragansett Electric Company, Summary of Retail Delivery Rates, R.I.P.U.C. Tariff No. 2095 (effective July 1, 2025), https://ripuc.ri.gov/sites/g/files/xkgbur841/files/2025-06/RIPUC%20No.%202095%20%26%202096%20-%20Effective%20Rates%20for%20July%201%2C%202025.pdf.

recovery through fixed customer charges. These arguments are seldom accompanied by anything but an assumption that because low users pay less in fixed costs embedded in volumetric rates than the *average* customer in the class, they are not paying enough.

Q. What should PPL Electric do to determine customer-related costs and ultimately build a just and reasonable customer charge?

A. The Company should use the basic customer method. The RAP Cost Allocation Manual provides additional explanatory detail that the Company should consult.[108]

Q. Are the minimum system and zero-intercept methods common practice in the majority of states?

A. No. The minimum system method is out of step with practice in most states.[109] The RAP Cost Allocation Manual cites several regulatory decisions that have rejected the methods.[110]

[108] Jim Lazar, Paul Chernick & William Marcus, Regulatory Assistance Project, *Electric Cost Allocation for a New Era: A Manual*, (Jan. 2020), https://www.raponline.org/wp-content/uploads/2023/09/rap-lazar-chernick-marcus-lebel-electric-cost-allocation-new-era-2020-january.pdf.

[109] Frederick Weston, *Charging for Distribution Utility Services: Issues in Rate Design*, Regulatory Assistance Project, 30 (Dec. 2000), https://www.raponline.org/wp-content/uploads/2023/09/rap-weston-chargingfordistributionutilityservices-2000-12.pdf (citing the "basic customer" method as the method in use in more than 30 states).

[110] Jim Lazar, Paul Chernick & William Marcus, Regulatory Assistance Project, *Electric Cost Allocation for a New Era: A Manual*, 145, fns.141–48 (Jan. 2020), https://www.raponline.org/wp-content/uploads/2023/09/rap-lazar-chernick-marcus-lebel-electric-cost-allocation-new-era-2020-january.pdf.

Q. If, as Bonbright suggests, some of the legitimate and reasonable costs that PPL Electric's minimum system method allocates to the customer-cost category are neither customer costs nor demand-related costs, then how do you propose that PPL Electric should recover those costs?

A. First, it is important to recognize that there is no general principle of rate making that requires a cost to be recovered through a particular kind of charge solely because of the accounting category to which the cost is assigned.[111] Rate design is a separate rate-making step following cost-of-service analysis, functionalization, and classification. Given the important policy, equity, and market issues that I discuss in this testimony, prudent distribution system costs properly allocated to residential customers that may not neatly fit into either the customer or demand categories should be recovered through the volumetric delivery charge. The typically high correlation between energy use and demand means that assignment of transmission and distribution costs (other than the costs to connect) to volumetric rates creates a more efficient price signal than assigning those costs to fixed customer charges.

Q. Does the minimum system method support just, reasonable, and equitable rates?

A. No. The major problem with minimum system methods is that they are designed to meet a predetermined revenue recovery level choice rather than to reflect, as best as possible, objective reality about system costs and cost-causation. Indeed, the underlying policy choice made in adopting minimum system methods is that costs

[111] As such, there is no validity in rate making by alliteration, as proposed in the so-called "straight fixed-variable method" which promotes fixed charges for fixed costs.

should not be paid according to causation and, instead, socialized. The minimum system methods assign all customers a per-customer share of the system costs regardless of the very real differences in the cost to connect and serve different kinds of customers, even customers in the same class.

Q. Do PPL Electric's fixed charges proposals raise any other economic efficiency concerns?

A. Yes. I have explained how the increased fixed charges and companion lower base volumetric rates are economically regressive and send price signals that disincentivize investment in energy efficiency, distributed generation, demand response, and other distributed energy resources. They also send the wrong price signal to PPL Electric and PPL Corporation. When marginal distribution infrastructure costs are allocated to volumetric rates, demand elasticity means that sales will go down as customers seek alternatives to high usage and higher bills. In this way, a Commission decision to limit the costs that can be loaded into fixed charges serves as the classic substitute for the forces of free-market competition. Conversely, the utility that is allowed to increase spending and allocate those costs to non-bypassable charges will have less incentive to operate and spend in a least-cost manner because it will be immunized, to a degree, from consumption changes that accompany higher prices. That is, a higher fixed customer charge can encourage economic inefficiency and waste *and* stronger revenues by and for the Company. Revenues that a regulated monopoly can extract from customers without fear or with reduced fear of consumption changes are called monopoly rents—neither markets nor regulatory commissions should encourage them

by allowing high fixed charge rate designs.

Q. Please summarize your testimony on this issue. If some of the minimum system costs are, according to Bonbright, neither pure customer costs nor pure demand costs, how should they be treated?

A. It is important to start with the reminder that the only fixed and variable costs included in the customer charge should be those true customer costs that would go away in the absence of the customer. Then, the decision on how to treat minimum system costs that are not customer or demand costs should be informed by policy. On the one hand, recovering these costs on a per-customer basis enriches shareholders with more certain revenue recovery; increases the incentive for profit-generating infrastructure investments even if not cost-effective; decreases the incentive for energy efficiency, conservation, and distributed generation investment; and weakens price signals relating to fixed costs creation in general. The alternative is recovering these costs on a volumetric basis, as is done in most states. This alternative provides incentives to customers to become more efficient and to invest in clean distributed generation, sends stronger price signals to the utility to manage and reduce infrastructure costs, aligns bill impacts with customer cost-causation, and aligns with generally accepted rate design and energy policy goals.

Q. What do you conclude about the fixed charges proposed for approval in this case?

A. The charges are too high because they unjustly and unreasonably charge customers

for costs that are not customer costs, and they are bad rate-making policy. PPL Electric has calculated an unreasonable residential customer cost of more than $40 per customer per month and proposed a fixed customer charge of $17 per customer per month based on its minimum system method. This charge and that method should not be approved by the Commission.

Q. What residential fixed customer charge should the Commission approve?

A. The Commission should approve a fixed customer charge for residential customers based on treatment of only true customer costs as eligible for inclusion in the fixed customer charge. I calculate, using PPL Electric data, that a reasonable residential customer charge should be no higher than $10.20 per customer per month. To make this calculation, I remove Primary and Secondary Distribution costs, as well as transformer costs for the customer cost category. I keep Deposits and Advances, Services, Meters, and Meter Reading costs in the customer cost category. These true customer costs constitute about 17% of the total costs that PPL Electric classifies as customer costs, so I use that factor to assign 17% of customer service and billing and collection costs to the customer cost category. With better accounting records, PPL Electric could refine this method in the future.

As a result of my adjustments, the total customer-related costs for the residential class are reduced by about $534 million, or 77%, from the unreasonably inflated $694 million classified as customer costs by PPL Electric. The resulting customer charge is $10.20 per customer per month. Assuming full approval of PPL Electric's revenue

requirement as proposed, my adjustments reduce the proposed customer charge of $17 by $6.80, which can be recovered through an increase in the volumetric rate at $0.00740 per kWh—a conservative assumption.

Q. Why do you say that the residential fixed customer charge should be *no higher* than $10.20 per customer per month?

A. Consistent with my testimony, the Commission should also direct PPL Electric to exclude from the calculation of the residential customer charge additional amounts that are not true customer costs and develop the detailed cost records to properly sub-allocate customer service and billing and collection costs. My assumption is that 17% of the customer service call volume is related to turning on service and connecting customers to the grid, but in my experience the amount is probably less, especially with the low growth rates PPL Electric is experiencing. The remainder of customer service expenses relate to account issues, service disconnections, payment issues, and other activities that are associated with ongoing customer use of electric services. Likewise, uncollectible expenses are directly a result of use of energy and demand and are not basic customer costs.

PPL Electric also deploys various sizes and types of equipment and infrastructure to connect customers to the grid. The costs that should be classified as customer costs should only be those associated with the smallest, least expensive equipment necessary to connect customers to ensure that low users of electricity are not required to subsidize the equipment and infrastructure needs of larger consumers with higher

demand for electricity. The Commission should direct PPL Electric to further reduce the residential fixed customer charge by eliminating connection costs attributable only to larger users.

Making these changes will reduce the level of a just and reasonable residential fixed customer charge below the $10.20 per customer per month that I initially calculate.

Q. What effect does the correct classification of demand- and energy-related distribution costs have on volumetric rates?

A. My proposal has three primary impacts. First, it removes a significant amount of the regressive nature of PPL Electric's proposed rates and better aligns overall rates with cost causation. At the fixed and volumetric charge levels that I propose, the effective rate for customers using an average 750 kWh is reduced from 9.70 cents per kWh to 9.23 cents per kWh, and the effective rate for customers using an average 500 kWh per month is reduced to 11.24 cents per kWh, compared to 13.10 cents per kWh under PPL Electric's more regressive rate design. Again, these numbers are significant because more than half of all residential customers use 750 kWh per average month or less, and nearly a third of residential customers use 500 kWh per average month or less. The changes I propose empower low-use and low-income customers to better manage their electric bills through changes in usage and behavior to the extent that they can or can be helped to do so. Second, my approach increases the volumetric rates, sending a more efficient price signal to high users and reflects the fact that high users drive distribution system costs. This in turn improves the economics of efficient

use and efficiency programs, self-generation, and reliance on zero- or low-marginal cost resources like solar energy. Third, the changes will send better price signals to PPL Electric relating to its level of distribution spending.

VII. LARGE LOAD TARIFF (LP-5)

Q. Please characterize the large load/data center issues raised in this proceeding.

A. PPL Electric witness Joseph Lookup states that a large load influx onto PPL Electric's system presents new challenges.[112] Large loads, almost exclusively data centers, will take service at transmission level at 69,000 volts or higher under PPL Electric Rate Schedule LP-5.[113] Witness Lookup states that the pipeline of data center projects in PPL Electric's service territory exceeds the current system peak of 7.8 gigawatts ("GW") and that the utility is therefore preparing to more than double its system demand in just five to six years—growth that "directly enhances the lives of PPL Electric's 1.5 million customers in eastern and central Pennsylvania."[114] Witness Lookup makes these assertions despite the utility also stating that PPL Electric does not forecast changes in the Transmission Service Charge ("TSC"),[115] and the fact that small customers bear the overwhelming costs designated for recovery through the TSC.

[112] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 15, Docket No. R-2025-3057164 (Sept. 30, 2025).
[113] PPL, Exh. GEO-1, 418–29, Docket No. R-2025-3057164 (Sept. 30, 2025).
[114] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 15, Docket No. R-2025-3057164 (Sept. 30, 2025).
[115] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-IV-5.

Q. What changes does PPL Electric propose in rate schedule LP-5?

A. In this proceeding, PPL Electric is proposing revisions to the LP-5 tariff relating to how costs associated with interconnecting large load customers are allocated and charged.[116] PPL Electric asserts that it is already following a process of "carefully planning and executing" the significant investments in the transmission system, including spending paid for by LP-5 customers and those paid for by other customers,[117] through its existing ESA process.[118] Witness Lookup, apparently referring to PPL's ESA template, states that "the current ESA" includes specific provisions relating to minimum load guarantees, load ramp schedules, security interests to ensure that LP-5 customers pay "enough" in revenue to cover the cost of rate-based investments, and termination terms and conditions.[119] Witness Lookup states that PPL Electric "aims to maintain a balanced and sustainable approach to managing the increased demand [from data centers] while mitigating stranded cost risk to other customers."[120] Witness Lookup states that the proposed modifications of rate schedule LP-5 are intended to memorialize large load interconnection terms for transparency and consistency.[121]

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[116] PPL, Exh. GEO-1, 411–31, Docket No. R-2025-3057164 (Sept. 30, 2025).
[117] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 16, Docket No. R-2025-3057164 (Sept. 30, 2025). Witness Lookup actually says, "investments that are paid for by the customer and investments that are paid for by the Company." Of course, PPL Electric charges customers fully for all investments it makes, with an added return.
[118] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 16, Docket No. R-2025-3057164 (Sept. 30, 2025).
[119] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 16, Docket No. R-2025-3057164 (Sept. 30, 2025).
[120] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 16, Docket No. R-2025-3057164 (Sept. 30, 2025).
[121] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 16, Docket No. R-2025-3057164 (Sept. 30, 2025).

Q. What are the specific language changes that PPL Electric proposes for schedule LP-5?

A. The proposed changes to schedule LP-5 include the following:[122]

- LP-5 customers are responsible for applicable charges under the TSC rate schedule.[123]
- Demand billing is based on the LP-5 customer's peak load contribution to the PJM peak load for PPL Electric.[124]
- The minimum term of service is one year.[125]
- The LP-5 customer is responsible for paying all costs associated with line extensions and service extensions except when, *in PPL Electric's discretion*, the utility decides that the line extensions will provide benefits to the transmission system, *as determined by PPL Electric.*[126]
- Any upgrades to the 230 kV and 500 kV networked bulk electric system that are necessary to serve LP-5 loads may be presumed to provide reliability benefits to the transmission system.[127]
- PPL Electric may also excuse LP-5 customers from paying connection and upgrade costs if the utility finds that the investments will increase capacity, lower system congestion, provide service to multiple customers, increase

[122] PPL, Exh. GEO-1, 411–31, Docket No. R-2025-3057164 (Sept. 30, 2025).
[123] PPL, Exh. GEO-1, 411, Docket No. R-2025-3057164 (Sept. 30, 2025).
[124] PPL, Exh. GEO-1, 411, Docket No. R-2025-3057164 (Sept. 30, 2025).
[125] PPL, Exh. GEO-1, 413, Docket No. R-2025-3057164 (Sept. 30, 2025).
[126] PPL, Exh. GEO-1, 418, Docket No. R-2025-3057164 (Sept. 30, 2025).
[127] PPL, Exh. GEO-1, 418, Docket No. R-2025-3057164 (Sept. 30, 2025).

resiliency and operational flexibility, or expand capacity for new generation and interconnections.[128]

- LP-5 customers would be required to enter into an agreement providing a revenue guarantee under certain terms relating to collection of gross transmission revenues in an amount equal to socialized connection costs.[129]
- An option for PPL Electric to construct, own, operate, and or maintain LP-5 customer transformation equipment, under terms decided by PPL Electric and the LP-5 customer.[130]

Q. Do these proposed amendments provide transparency and ensure consistency and fair treatment of non-LP-5 customers?

A. No. I support the principle that the Commission should establish policies related to large load service agreements that promote transparency to ensure that other customers are fairly treated and that costs created by interconnection of these loads are not unreasonably shifted to non–large load customers. Moreover, the unprecedented scale of these loads and the potential for massive unjust cost shifts justifies "radical transparency"[131] in utility contracting terms and conditions long before they are finalized in secret negotiations on ESA terms. The foundation for schedule LP-5 is PPL Electric's complete autonomy to decide whether transmission

[128] PPL, Exh. GEO-1, 418, Docket No. R-2025-3057164 (Sept. 30, 2025).
[129] PPL, Exh. GEO-1, 418–23, Docket No. R-2025-3057164 (Sept. 30, 2025).
[130] PPL, Exh. GEO-1, 424, Docket No. R-2025-3057164 (Sept. 30, 2025).
[131] Pennsylvania Public Utility Commission, *En Banc* Hearing Concerning Interconnection and Tariffs for Large Load Customers, Joint Comments of CAUSE-PA and TURN, 1, Docket No. M-2025-3054271 (Jun. 6, 2025).

spending to connect and serve data centers provides benefits such that PPL Electric will choose to socialize transmission costs through the TSC.

The exercise of this autonomy added $461.1 million in approved transmission costs in PPL Electric's service territory in 2024 alone.[132] As explained by the Union of Concerned Scientists, what begins as a request for interconnection by a large load customer is transformed in the PJM process into a transmission project charged to all customers.[133] PPL Electric's proposal is that it will have sole discretion as to when such projects provide the benefits that it believes justify socialization of costs.

PPL Electric's proposal is that it will make all the decisions about the way in which key elements of ESAs with large load customers are addressed. The "highly confidential" designation for these agreements means that the LP-5 tariff must be made much more specific to maintain a reasonable level of transparency.

Moreover, even though the proposed ESA with large loads has an 80% revenue recovery provision, the revenues required are gross transmission revenues.[134] That is,

[132] Mike Jacobs, Union of Concerned Scientists, *Appendix to Policy Brief: Connection Costs—Loophole Costs Customers Over $4 billion to Connect Data Centers to Power Grid* 10, tbl. 6 (Sept. 2025), https://www.ucs.org/sites/default/files/2025-09/PJM%20Data%20Center%20Issue%20Brief%20Appendix%20-%20Sep%202025.pdf.
[133] Mike Jacobs, Union of Concerned Scientists, *Policy Brief: Connection Costs—Loophole Costs Customers Over $4 billion to Connect Data Centers to Power Grid*, 1–3 (Sept. 2025), https://www.ucs.org/sites/default/files/2025-09/PJM%20Data%20Center%20Issue%20Brief%20-%20Sep%202025.pdf.
[134] PPL, St. No. 18, Direct Testimony of Joseph Lookup, 16, Docket No. R-2025-3057164 (Sept. 30, 2025).

when large loads pay their transmission charges, those charges are for services received and are not dedicated to full recovery of socialized costs. Finally, the provision allowing PPL Electric to enter into private service agreements with large load customers relating to on-site transformation equipment is an invitation for monopoly overreach and anti-competitive behavior. There is no evidence that competitive private sector engineering and electrical firms cannot meet the need for transformation equipment support and services.

Q. Does PPL Electric have a policy addressing cost allocation for large customer interconnections?

A. Yes. PPL Electric shared an undated policy on cost allocation for large customer interconnections pursuant to a request from the Office of Consumer Advocate ("OCA").[135] However, that policy document does nothing to limit or detail the discretion PPL Electric proposes for itself. Rather, the policy repeats the general and somewhat tautological concept that improvements to a networked system provide network benefits. The policy states that PPL Electric will allocate "direct" connection costs, while all other upgrades will be evaluated by PPL Electric on a case-by-case basis.[136] The policy lists benefits to be considered in deciding to socialize interconnection costs, but provides no balancing considerations relating to allocation of costs or to considerations that would overcome the capex bias inherent in cost-

[135] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to OCA-VIII-9, Att. 1, 1.
[136] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to OCA-VIII-9, Att. 1, 1.

plus-cost-of-service regulation. More importantly, even though PPL Electric recognizes that the cost drivers associated with large loads and data centers reflect an order-of-magnitude, or more increase in new demand and energy requirements, its policy statement does not address the likelihood of unfairness in allocation of costs under a system built for entirely different circumstances.

Q. Why does it matter that PPL Electric proposes complete discretion for itself in determining whether to socialize transmission- and connection-related costs through the TSC?

A. I assume that PPL Electric seeks this discretion to respond to prospective data center loads in a manner that is attractive and low cost for those prospective customers. But this reflects a serious conflict of economic interests. The utility and the large load customers benefit directly and in the near term from lowered and socialized costs of connection. And again, cost-plus regulation creates powerful financial incentives for adding new transmission infrastructure, even if it happens solely because of potential new demand by extremely large customers. But other customers receive benefits indirectly at best.

Q. Witness Lookup states that "[w]hen these large loads are interconnected, they will represent a significant percentage of PPL Electric's system peak, and as a

result lower the portion other customers are responsible for paying."[137] Does that mean costs will go down?

A. No. The popular notion of cost-spreading due to new large loads between rate cases, repeated by Witness Lookup,[138] is hypothetical. Non–large load customers realize these benefits only under the rare circumstance in which the cost to connect and serve the large load is lower than the revenues from those customers and the utility recalculates and adjusts rates to non–large load customers. Given the cost shift built into the existing TSC cost allocation methodology, the benefits to non–large load customers are unlikely to exceed the added burden of costs.

Q. Does PPL Electric offer information or estimates about the extent to which interconnections and upgrades related to connecting new large loads will affect the TSC?

A. PPL Electric asserts that it has no information about the extent to which large load customers drive or impact the transmission service charge,[139] and that it does not forecast changes in the TSC.[140]

Q. What do you conclude from this review?

[137] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 19, Docket No. R-2025-3057164 (Sept. 30, 2025).
[138] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 19, Docket No. R-2025-3057164 (Sept. 30, 2025).
[139] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-IV-4.
[140] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-IV-5.

A. PPL Electric has strong financial incentives to interconnect new large load customers and shift the associated costs to residential customers. The lack of specificity or certainty in how PPL Electric will implement LP-5, the broad discretion it seeks in implementing the rate schedule, and the absence of evidence about how ESAs executed under LP-5 will flow through to residential customers through the TSC all raise significant additional doubt about whether PPL Electric will ensure that costs caused by large load interconnections are fairly allocated to cost causers.

Q. How are transmission costs distributed among customers through the TSC?

A. The terms of the TSC are set out in PPL Electric's tariff. The TSC includes separate cost calculations for residential, small commercial and industrial ("C&I"), large C&I, and LP-5 customers.[141] PPL Electric provided the worksheets showing its proposed TSC for December 2025 through November 2026 in response to a discovery request.[142]

Q. How does PPL Electric's TSC computation method allocate transmission-related costs once they are so identified?

A. PPL Electric's TSC allocation methodology, as reflected in the utility's "Computation of Proposed Transmission Service Charge," assigns to residential customers 100% of transmission energy expenses and nearly 81% of transmission demand costs, as well as 100% of directly assigned PJM expenses of more than $1 million per month.[143]

[141] PPL, Exh. GEO-1, 59–61, Docket No. R-2025-3057164 (Sept. 30, 2025).
[142] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-IV-1, Att. 1.
[143] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-IV-1, Att. 1.

Altogether, the TSC computation method works extremely well for large customers and is extremely hard on residential and small commercial customers. PPL Electric's proposed computation method for December 2025 through November 2026 totals nearly $300 million in transmission expenses, of which $290 million, or 90%, is assigned to residential and small commercial customers.[144] LP-5 customers will be assigned nearly $644,000—about two tenths of one percent—in costs during this period through the TSC under PPL Electric's method.[145]

Q. Doesn't transmission cost allocation reflect cost causation principles?

A. The PJM transmission cost allocation method for PPL Electric, as reflected in the TSC, measures the contribution of each customer class during the five hours highest in demand during the previous year—the 5 coincident peak, or 5CP method. All other costs are allocated based on class energy usage during the computation year. This approach heavily weighs the assignment of costs to residential and small commercial customers, presumably on the basis of the peakier nature of their energy demand. Alternative methods, such as a 4CP that allocates costs based on class contribution to the peak hour in each of four months, or a 12CP method for every month in the year, will give greater weight to energy usage and assign less cost to small customers.

Q. Don't small customers tend to drive peak demand?

[144] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-IV-1, Att. 1. Calculated as ($237,424,617 + $52,664,186) / $294,009,359 = 99%.
[145] Exh. KRR-3, Compiled PPL Interrogatory Responses, PPL Response to EJA-IV-1, Att. 1. Calculated as $643,673 / $294,009,359 = 0.22%.

A. In normal situations, small customers do tend to reflect greater causation of peak demand, and so CP methods are common. But, as PPL Electric recognizes, data center demand could be about adding a system's worth of demand with a relatively small number of very large loads.[146] The *incremental* cost causation of these customers does not reflect the demand patterns of incumbent small customers.

Q. Is the TSC computation method part of PPL Electric's proposal in this case?

A. The TSC computation method is not an issue in this case, but the manner in which PPL Electric decides whether to flow costs through the TSC is an issue raised by the utility's proposed amendments to rate schedule LP-5. In my opinion, in terms of cost-of-service rate making, it is a fundamental error to simply extend the cost allocation method used to address decades of stable growth into the new large load reality.

Q. Isn't the Commission also conducting a model tariff proceeding relating to large loads?

A. Yes, and PPL Electric's proposed LP-5 amendments overlap significantly with the issues being addressed in that proceeding.[147]

Q. Where does that leave the Commission in this proceeding?

[146] PPL, St. No. 16, Direct Testimony of Joseph Lookup, 15:1–20, Docket No. R-2025-3057164 (Sept. 30, 2025).
[147] Pennsylvania Public Utility Commission, Tentative Order, Interconnection and Tariffs for Large Load Customers, 2–4, Docket No. M-2025-3054271 (Nov. 6, 2025).

A. The clear interrelationship between the language in rate schedule LP-5, the TSC calculation methodology, and the model tariff proceeding raises a classic issue of piece-meal rate making and invites inconsistency and administrative inefficiency relating to a critical energy and economic issue in Pennsylvania. Adding large load–driven incremental TSC charges to the bills of small customers violates principles of cost causation. In this case, the issue can be best addressed with more specific terms added to rate schedule LP-5 and a requirement that large load customers take service under the tariff and not pursuant to confidential negotiated ESAs.

Q. What is your recommendation?

A. I recommend that the Commission:

- Direct PPL Electric to cease any further use of confidential negotiated ESAs with special contract rates for large load customers taking service under rate schedule LP-5.
- Reject PPL Electric's proposed amendments to LP-5 and direct the utility to develop and submit for Commission approval a revised LP-5 tariff within 90 days of the final order in this proceeding.
- Direct PPL Electric to make its revised LP-5 tariff draft consistent with (1) the recommendations in this testimony, and (2) the draft model tariff published by the Commission in its tentative order in Docket No. M-2025-3054271, issued on November 6, 2025, as modified and expanded in the recommendations submitted on behalf of Sierra Club, Pennsylvania Stands Up, Vote Solar, Clean Air Council, POWER Interfaith, and Earthjustice, on December 22, 2025.

- Direct PPL Electric to ensure that any agreement to interconnect new LP-5 customers or to modify service provided to existing LP-5 customers is fully consistent with the approved revised LP-5 tariff and results in LP-5 customers taking service under the tariff and not special contracted rates and terms.

Q. What are the key provisions you recommend for inclusion in the revised LP-5 tariff?

A. The starting point for sound large load tariffs should be the concepts addressed in the current Draft Model Tariff as contained in the Commission's tentative order in Docket No. M-2025-3054271, issued on November 6, 2025.[148] Consistent with that Draft Model Tariff and the recommendations for modifications and additions submitted on behalf of Sierra Club, Pennsylvania Stands Up, Vote Solar, Clean Air Council, POWER Interfaith, and Earthjustice, on December 22, 2025, the new PPL Electric LP-5 tariff proposal should include additional customer protection measures. Such provisions include:

- Large load customers should be required to provide contributions in aid of construction ("CIAC") for all infrastructure that provides them with benefits.
- The minimum contract term should be at least 20 years.
- The minimum demand charge must be at least 90% of the greater of either the contract capacity for the applicable time period or the highest previously established monthly billing demand during the prior 11 months.

[148] Pennsylvania Public Utility Commission, Tentative Order, Interconnection and Tariffs for Large Load Customers, 2–4, Docket No. M-2025-3054271 (Nov. 6, 2025).

- The tariff, ESA, or contract should include provisions that include effective incentives for investment in Grid-Enhancing Technologies (commonly referred to as "GETs") and Alternative Transmission Technologies ("ATTs").
- Tariff provisions relating to interruptible power should be mandatory and subject to additional conditions to ensure they are effective in addressing network and system peak demand.
- Provisions relating to on-site or "bring your own" generation must provide incentives for zero-emissions generation and storage.
- Tariff provisions should also provide incentives for large load customer investment in new, time-matched, local clean energy programs and infrastructure.

VIII. RECOMMENDATIONS

Q. What should the Commission do with PPL Electric's proposals in this proceeding?

A. This testimony includes recommendations regarding Commission disposition of several PPL Electric proposals. These recommendations are summarized below in the order in which they are addressed in this testimony.

I recommend that the Commission:

- Direct PPL Electric to revise the Universal Service Rider so that it equitably recovers program revenues from all rate classes, including LP-5 customers, to more effectively address the electric service affordability crisis facing residential and small business customers.

- Reject PPL Electric's proposal for an allowed return on equity of 11.30% and for a capital structure equity fraction of 56.05%.
- Approve an ROE of 7.67% for PPL Electric.
- Direct PPL Electric to use an equity fraction of 50% in its capital structure used to calculate rates and for other purposes.
- Reject PPL Electric's proposal for a $17 per customer per month fixed customer charge for residential customers.
- Disapprove of PPL Electric's use of the minimum system method to classify costs for inclusion in the fixed customer charge for residential customers.
- Approve a fixed customer charge of $10.20 per customer per month for residential customers.
- Direct PPL Electric to use the basic customer method to classify costs for inclusion in the fixed customer charge for residential customers in future rate cases.
- Direct PPL Electric to only classify costs for inclusion in the fixed customer charge which vary entirely or nearly entirely with customer count.

With regard to LP-5, I recommend that the Commission:

- Direct PPL Electric to cease any further use of confidential negotiated ESAs with special contract rates for large load customers taking service under rate schedule LP-5.
- Reject PPL Electric's proposed amendments to LP-5 and direct the utility to develop and submit for Commission approval a revised LP-5 tariff within 90 days of the final order in this proceeding.

- Direct PPL Electric to make its revised LP-5 tariff draft consistent with (1) the recommendations in this testimony, and (2) the draft model tariff published by the Commission in its tentative order in Docket No. M-2025-3054271, issued on November 6, 2025, as modified and expanded in the recommendations submitted on behalf of Sierra Club, Pennsylvania Stands Up, Vote Solar, Clean Air Council, POWER Interfaith, and Earthjustice, on December 22, 2025.
- Direct PPL Electric to ensure that any agreement to interconnect new LP-5 customers or to modify service provided to existing LP-5 customers is fully consistent with the approved revised LP-5 tariff and results in LP-5 customers taking service under the tariff and not special contracted rates and terms.

IX. CONCLUSION

Q. Does this conclude your testimony?

A. Yes.

VERIFICATION

I hereby verify that the facts contained in the foregoing testimony are true and accurate to the best of my knowledge and that I am duly authorized to make this verification, and that I expect to be able to prove the same at any hearing held in this matter. I understand that the statements herein are made subject to penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: January 17, 2026

/s/ Karl R. Rábago

Exhibit KRR-1

Resume of Karl R. Rábago

Karl R. Rábago

Rábago Energy LLC

1350 Gaylord Street, Denver, Colorado 80206-2114

c/SMS: +1.512.968.7543 | e: karl@rabagoenergy.com

Employment

RÁBAGO ENERGY LLC

Principal: July 2012—Present. Consulting practice dedicated to providing business sustainability, expert witness, and regulatory advice and services to organizations in the clean and advanced energy sectors. Prepared and submitted testimony in more than 35 jurisdictions and 185 electricity and gas regulatory proceedings. Recognized national leader in development and implementation of innovative "Value of Solar" alternative to traditional net metering. Additional information at rabagoenergy.com.

- Chairman of the Board, Center for Resource Solutions (1997-present). Past chair of the Green-e Governance Board.
- Director, Colorado Electric Transmission Authority (2022-present).
- Director, Inside Climate News (2024-present)
- Advisor, Commission Shift (2021-present).
- Director, Solar United Neighbors (2018-2024).
- Director, Texas Solar Energy Society (2022-2024).

PACE ENERGY AND CLIMATE CENTER, PACE UNIVERSITY ELISABETH HAUB SCHOOL OF LAW

Senior Policy Advisor: September 2019—September 2020. Part-time advisor and staff member. Provided transitional expert witness, project management, and business development support on electric and gas regulatory and policy issues and activities.

Executive Director: May 2014—August 2019. Leader of a team of professional and technical experts and law students in energy and climate law, policy, and regulation. Secured funding for and managed execution of regulatory intervention, research, market development support, and advisory services. Taught Energy Law. Provided learning and development opportunities for law students. Additional activities:

- Director, Alliance for Clean Energy – New York (2018-2019).
- Director, Interstate Renewable Energy Council (IREC) (2012-2018).
- Co-Director and Principal Investigator, Northeast Solar Energy Market Coalition (2015-2017). The NESEMC was a US Department of Energy's SunShot Initiative Solar Market Pathways project. Funded under a cooperative agreement between the US DOE and Pace University, the NESEMC worked to harmonize solar market policy and advance supportive policy and regulatory practices in the northeast United States.

AUSTIN ENERGY – THE CITY OF AUSTIN, TEXAS

Vice President, Distributed Energy Services: April 2009—June 2012. Executive in one of the largest public power electric utilities, serving more than one million people in central Texas. Responsible for management and oversight of energy efficiency, demand response, and conservation programs; low-income weatherization; distributed solar and other renewable energy technologies; green buildings program; key accounts relationships; electric vehicle infrastructure; and market research and product development. Executive sponsor of Austin Energy's participation in an innovative federally funded smart grid demonstration project led by the Pecan

Street Project. Led teams that successfully secured over $39 million in federal stimulus funds for energy efficiency, smart grid, and advanced electric transportation initiatives. Additional activities included:

- Director, Renewable Energy Markets Association. REMA is a trade association dedicated to maintaining and strengthening renewable energy markets in the United States.
- Member, Pedernales Electric Cooperative Member Advisory Board. Invited by the Board of Directors to sit on first-ever board to provide formal input and guidance on energy efficiency and renewable energy issues for the nation's largest electric cooperative.

THE AES CORPORATION

Director, Government & Regulatory Affairs: June 2006—December 2008. Director, Global Regulatory Affairs, provided regulatory support and group management to AES's international electric utility operations on five continents. Managing Director, Standards and Practices, for Greenhouse Gas Services, LLC, a GE Energy and AES venture committed to generating and marketing voluntary market greenhouse gas credits. Government and regulatory affairs manager for AES Wind Generation. Managed a portfolio of regulatory and legislative initiatives to support wind energy market development in Texas, across the United States, and in many international markets.

JICARILLA APACHE NATION UTILITY AUTHORITY

Director: 1998—2008. Located in New Mexico, the JANUA was an independent utility developing profitable and autonomous utility services that provided natural gas, water utility services, low-income housing, and energy planning for the Nation. Authored "First Steps" renewable energy and energy efficiency strategic plan with support from U.S. Department of Energy.

HOUSTON ADVANCED RESEARCH CENTER

Group Director, Energy and Buildings Solutions: December 2003—May 2006. Leader of energy and building science staff at a mission-driven not-for-profit contract research organization based in The Woodlands, Texas. Responsible for developing, maintaining, and expanding on technology development, application, and commercialization support programmatic activities, including the Center for Fuel Cell Research and Applications; the Gulf Coast Combined Heat and Power Application Center; and the High-Performance Green Buildings Practice. Secured funding for major new initiative in carbon nanotechnology applications in the energy sector.

- President, Texas Renewable Energy Industries Association. As elected president of the statewide business association, led and managed successful efforts to secure and implement significant expansion of the state's renewable portfolio standard as well as other policy, regulatory, and market development activities.
- Director, Southwest Biofuels Initiative. Established the Initiative as an umbrella structure for multiple biofuels related projects.
- Member, Committee to Study the Environmental Impacts of Wind Power, National Academies of Science National Research Council. The Committee was chartered by Congress and the Council on Environmental Quality to assess the impacts of wind power on the environment.
- Advisory Board Member, Environmental & Energy Law & Policy Journal, University of Houston Law Center.

CARGILL DOW LLC (NOW NATUREWORKS, LLC)

Sustainability Alliances Leader: April 2002—December 2003. Integrated sustainability principles into all aspects of a ground-breaking bio-based polymer manufacturing venture. Responsible for maintaining, enhancing, and building relationships with stakeholders in the worldwide sustainability community, as well as managing corporate and external sustainability initiatives.

- Successfully completed Minnesota Management Institute at University of Minnesota Carlson School of Management, an alternative to an executive MBA program that surveyed fundamentals and new developments in finance, accounting, operations management, strategic planning, and human resource management.

ROCKY MOUNTAIN INSTITUTE

Managing Director/Principal: October 1999–April 2002. Co-authored "Small Is Profitable," a comprehensive analysis of the benefits of distributed energy resources. Provided consulting and advisory services to help business and government clients achieve sustainability through application and incorporation of Natural Capitalism principles.

- President of the Board, Texas Ratepayers Organization to Save Energy. Texas R.O.S.E. is a non-profit organization advocating low-income consumer issues and energy efficiency programs.
- Co-Founder and Chair of the Advisory Board, Renewable Energy Policy Project-Center for Renewable Energy and Sustainable Technology. REPP-CREST was a national non-profit research and internet services organization.

CH2M HILL

Vice President, Energy, Environment and Systems Group: July 1998–August 1999. Responsible for providing consulting services to a wide range of energy-related businesses and organizations, and for creating new business opportunities in the energy industry for an established engineering and consulting firm. Completed comprehensive electric utility restructuring studies for Colorado and Alaska.

PLANERGY

Vice President, New Energy Markets: January 1998–July 1998. Responsible for developing and managing new business opportunities for the energy services market. Provided consulting and advisory services to utility and energy service companies.

ENVIRONMENTAL DEFENSE FUND

Energy Program Manager: March 1996–January 1998. Managed renewable energy, energy efficiency, and electric utility restructuring programs. Led regulatory intervention activities in Texas and California. In Texas, played a key role in crafting Deliberative Polling processes. Participated in national environmental and energy advocacy networks, including the Energy Advocates Network, the National Wind Coordinating Committee, the NCSL Advisory Committee on Energy, and the PV-COMPACT Coordinating Council. Frequently appeared before the Texas Legislature, Austin City Council, and regulatory commissions on electric restructuring issues.

UNITED STATES DEPARTMENT OF ENERGY

Deputy Assistant Secretary, Utility Technologies: January 1995–March 1996. Manager of the Department's programs in renewable energy technologies and systems, electric energy systems, energy efficiency, and integrated resource planning. Supervised technology research, development and deployment activities in photovoltaics, wind energy, geothermal energy, solar thermal energy, biomass energy, high-temperature superconductivity, transmission and

distribution, hydrogen, and electric and magnetic fields. Managed, coordinated, and developed international agreements. Supervised development and deployment support activities at national laboratories. Developed, advocated, and managed a Congressional budget appropriation of approximately $300 million.

STATE OF TEXAS

Commissioner, Public Utility Commission of Texas. May 1992–December 1994. Appointed by Governor Ann W. Richards. Regulated electric and telephone utilities in Texas. Co-chair and organizer of the Texas Sustainable Energy Development Council. Vice-Chair of the National Association of Regulatory Utility Commissioners (NARUC) Committee on Energy Conservation. Member and co-creator of the Photovoltaic Collaborative Market Project to Accelerate Commercial Technology (PV-COMPACT).

LAW TEACHING

Professor for a Designated Service: Pace University Elisabeth Haub School of Law, 2014-2019. Non-tenured member of faculty. Taught Energy Law. Supervised a student intern practice.

Associate Professor of Law: University of Houston Law Center, 1990–1992. Full time, tenure track member of faculty. Courses taught: Criminal Law, Environmental Law, Criminal Procedure, Environmental Crimes Seminar, Wildlife Protection Law.

Assistant Professor: United States Military Academy, West Point, New York, 1988–1990. Member of the faculty in the Department of Law. Honorably discharged in August 1990, as Major in the Regular Army. Courses taught: Constitutional Law, Military Law, and Environmental Law Seminar.

LITIGATION

Trial Defense Attorney and Prosecutor, U.S. Army Judge Advocate General's Corps, Fort Polk, Louisiana, January 1985–July 1987. Assigned to Trial Defense Service and Office of the Staff Judge Advocate.

NON-LEGAL MILITARY SERVICE

Armored Cavalry Officer, 2d Squadron 9th Armored Cavalry, Fort Stewart, Georgia, May 1978–August 1981. Served as Logistics Staff Officer (S-4). Managed budget, supplies, fuel, ammunition, and other support for an Armored Cavalry Squadron. Served as Support Platoon Leader for the Squadron (logistical support), and as line Platoon Leader in an Armored Cavalry Troop. Graduate of Airborne and Ranger Schools. Special training in Air Mobilization Planning and Nuclear, Biological and Chemical Warfare.

Formal Education

LL.M., Environmental Law, Pace University School of Law, 1990: Curriculum designed to provide breadth and depth in study of theoretical and practical aspects of environmental law. Courses included: International and Comparative Environmental Law, Conservation Law, Land Use Law, Seminar in Electric Utility Regulation, Scientific and Technical Issues Affecting Environmental Law, Environmental Regulation of Real Estate, Hazardous Wastes Law. Individual research with Hudson Riverkeeper Fund, Garrison, New York, on federal regulation of cooling water intake structures for electric power plants.

LL.M., Military Law, U.S. Army Judge Advocate General's School, 1988: Curriculum designed to prepare Judge Advocates for senior level staff service. Courses included: Administrative Law, Defensive Federal Litigation, Government Information Practices, Advanced Federal Litigation, Federal Tort Claims Act Seminar, Legal Writing and Communications, Comparative International Law.

J.D. with Honors, University of Texas School of Law, 1984: Attended law school under the U.S. Army Funded Legal Education Program, a fully funded scholarship awarded to 25 or fewer officers each year. Served as Editor-in-Chief (1983–84); Articles Editor (1982–83); Member (1982) of the Review of Litigation. Moot Court, Mock Trial, Board of Advocates. Summer internship at Staff Judge Advocate's offices. Prosecuted first cases prior to entering law school.

B.B.A., Business Management, Texas A&M University, 1977: ROTC Scholarship (3–yr). Member: Corps of Cadets, Parson's Mounted Cavalry, Wings & Sabers Scholarship Society, Rudder's Rangers, Town Hall Society, Freshman Honor Society, Alpha Phi Omega service fraternity.

Karl R. Rábago

Selected Publications

Utilities are Shedding Crocodile Tears over Community Solar "Cost-Shift," Utility Dive Opinion (April 14, 2025).

The Future of Decentralized Electricity Distribution Networks: Ch. 14 – Performance-Based Regulation to Drive Transformation and Encourage DER Market Growth, contributing co-author with Jesse Hitchcock, Elsevier (2023).

Climate Change Law: An Introduction, contributing author (Introduction to Energy Law), Elgar (2021).

Distributed Generation Law, contributing author, American Bar Association Environment, Energy, and Resources Section (August 2020)

National Standard Practice Manual for Benefit-Cost Analysis of Distributed Energy Resources, contributing author, National Energy Screening Project (August 2020)

Achieving 100% Renewables: Supply-Shaping through Curtailment, with Richard Perez, Marc Perez, and Morgan Putnam, PV Tech Power, Vol. 19 (May 2019).

A Radical Idea to Get a High-Renewable Electric Grid: Build Way More Solar and Wind than Needed, with Richard Perez, The Conversation, online at http://bit.ly/2YjnM15 (May 29, 2019).

Reversing Energy System Inequity: Urgency and Opportunity During the Clean Energy Transition, with John Howat, John Colgan, Wendy Gerlitz, and Melanie Santiago-Mosier, National Consumer Law Center, online at www.nclc.org (Feb. 26, 2019).

Revisiting Bonbright's Principles of Public Utility Rates in a DER World, with Radina Valova, The Electricity Journal, Vol. 31, Issue 8, pp. 9-13 (Oct. 2018).

Achieving very high PV penetration – The need for an effective electricity remuneration framework and a central role for grid operators, with Richard Perez (corresponding author), Energy Policy, Vol. 96, pp. 27-35 (2016).

The Net Metering Riddle, Electricity Policy.com, April 2016.

The Clean Power Plan, Power Engineering Magazine (invited editorial), Vol. 119, Issue 12 (Dec. 2, 2015)

The 'Sharing Utility:' Enabling & Rewarding Utility Performance, Service & Value in a Distributed Energy Age, co-author, 51st State Initiative, Solar Electric Power Association (Feb. 27, 2015)

Rethinking the Grid: Encouraging Distributed Generation, Building Energy Magazine, Vol. 33, No. 1 Northeast Sustainable Energy Association (Spring 2015)

The Value of Solar Tariff: Net Metering 2.0, The ICER Chronicle, Ed. 1, p. 46 [International Confederation of Energy Regulators] (December 2013)

A Regulator's Guidebook: Calculating the Benefits and Costs of Distributed Solar Generation, co-author with Jason Keyes, Interstate Renewable Energy Council (October 2013)

The 'Value of Solar' Rate: Designing an Improved Residential Solar Tariff, Solar Industry, Vol. 6, No. 1 (Feb. 2013)

Jicarilla Apache Nation Utility Authority Strategic Plan for Energy Efficiency and Renewable Energy Development, lead author & project manager, U.S. Department of Energy First Steps Toward Developing Renewable Energy and Energy Efficiency on Tribal Lands Program (2008)

A Review of Barriers to Biofuels Market Development in the United States, 2 Environmental & Energy Law & Policy Journal 179 (2008)

A Strategy for Developing Stationary Biodiesel Generation, Cumberland Law Review, Vol. 36, p.461 (2006)

Evaluating Fuel Cell Performance through Industry Collaboration, co-author, Fuel Cell Magazine (2005)

Applications of Life Cycle Assessment to NatureWorks™ Polylactide (PLA) Production, co-author, Polymer Degradation and Stability 80, 403-19 (2003)

An Energy Resource Investment Strategy for the City of San Francisco: Scenario Analysis of Alternative Electric Resource Options, contributing author, Prepared for the San Francisco Public Utilities Commission, Rocky Mountain Institute (2002)

Small Is Profitable: The Hidden Economic Benefits of Making Electrical Resources the Right Size, co-author, Rocky Mountain Institute (2002)

Socio-Economic and Legal Issues Related to an Evaluation of the Regulatory Structure of the Retail Electric Industry in the State of Colorado, with Thomas E. Feiler, Colorado Public Utilities Commission and Colorado Electricity Advisory Panel (April 1, 1999)

Study of Electric Utility Restructuring in Alaska, with Thomas E. Feiler, Legislative Joint Committee on electric Restructuring and the Alaska Public Utilities Commission (April 1, 1999)

New Markets and New Opportunities: Competition in the Electric Industry Opens the Way for Renewables and Empowers Customers, EEBA Excellence (Journal of the Energy Efficient Building Association) (Summer 1998)

Building a Better Future: Why Public Support for Renewable Energy Makes Sense, Spectrum: The Journal of State Government (Spring 1998)

The Green-e Program: An Opportunity for Customers, with Ryan Wiser and Jan Hamrin, Electricity Journal, Vol. 11, No. 1 (January/February 1998)

Being Virtual: Beyond Restructuring and How We Get There, Proceedings of the First Symposium on the Virtual Utility, Klewer Press (1997)

Information Technology, Public Utilities Fortnightly (March 15, 1996)

Better Decisions with Better Information: The Promise of GIS, with James P. Spiers, Public Utilities Fortnightly (November 1, 1993)

The Regulatory Environment for Utility Energy Efficiency Programs, Proceedings of the Meeting on the Efficient Use of Electric Energy, Inter-American Development Bank (May 1993)

An Alternative Framework for Low-Income Electric Ratepayer Services, with Danielle Jaussaud and Stephen Benenson, Proceedings of the Fourth National Conference on Integrated Resource Planning, National Association of Regulatory Utility Commissioners (September 1992)

What Comes Out Must Go In: The Federal Non-Regulation of Cooling Water Intakes Under Section 316 of the Clean Water Act, Harvard Environmental Law Review, Vol. 16, p. 429 (1992)

Least Cost Electricity for Texas, State Bar of Texas Environmental Law Journal, Vol. 22, p. 93 (1992)

Environmental Costs of Electricity, Pace University School of Law, Contributor–Impingement and Entrainment Impacts, Oceana Publications, Inc. (1990)

Exhibit KRR-2

List of Previous Testimony Filed by Karl R. Rábago

Testimony Submitted by Karl R. Rábago

(as of 21 Dec 2025)

Date	Proceeding	Case/Docket #	On Behalf Of:
Dec. 21, 2012	VA Electric & Power Special Solar Power Tariff	Virginia State Corporation Commission Case # PUE-2012-00064	Southern Environmental Law Center
May 10, 2013	Georgia Power Company 2013 IRP	Georgia Public Service Commission Docket # 36498	Georgia Solar Energy Industries Association
Jun. 23, 2013	Louisiana Public Service Commission Re-examination of Net Metering Rules	Louisiana Public Service Commission Docket # R-31417	Gulf States Solar Energy Industries Association
Aug. 29, 2013	DTE (Detroit Edison) 2013 Renewable Energy Plan Review (Michigan)	Michigan Public Utilities Commission Case # U-17302	Environmental Law and Policy Center
Sep. 5, 2013	CE (Consumers Energy) 2013 Renewable Energy Plan Review (Michigan)	Michigan Public Utilities Commission Case # U-17301	Environmental Law and Policy Center
Sep. 27, 2013	North Carolina Utilities Commission 2012 Avoided Cost Case	North Carolina Utilities Commission Docket # E-100, Sub. 136	North Carolina Sustainable Energy Association
Oct. 18, 2013	Georgia Power Company 2013 Rate Case	Georgia Public Service Commission Docket # 36989	Georgia Solar Energy Industries Association
Nov. 4, 2013	PEPCO Rate Case (District of Columbia)	District of Columbia Public Service Commission Formal Case # 1103	Grid 2.0 Working Group & Sierra Club of Washington, D.C.
Apr. 24, 2014	Dominion Virginia Electric Power 2013 IRP	Virginia State Corporation Commission Case # PUE-2013-00088	Environmental Respondents
Apr. 25, 2014	North Carolina Utilities Commission 2014 Avoided Cost Case - Direct	North Carolina Utilities Commission Docket # E-100, Sub. 140	Southern Alliance for Clean Energy
May 7, 2014	Arizona Corporation Commission Investigation on the Value and Cost of Distributed Generation	Arizona Corporation Commission Docket # E-00000J-14-0023	Rábago Energy LLC (invited presentation and workshop participation)
Jun. 2, 2014	North Carolina Utilities Commission 2014 Avoided Cost Case – Response (Corrected)	North Carolina Utilities Commission Docket # E-100, Sub. 140	Southern Alliance for Clean Energy
Jun. 20, 2014	North Carolina Utilities Commission 2014 Avoided Cost Case – Rebuttal	North Carolina Utilities Commission Docket # E-100, Sub. 140	Southern Alliance for Clean Energy

Testimony Submitted by Karl R. Rábago

(as of 21 Dec 2025)

Jul. 23, 2014	Florida Energy Efficiency and Conservation Act, Goal Setting – FPL, Duke, TECO, Gulf	Florida Public Service Commission Docket # 130199-EI, 130200-EI, 130201-EI, 130202-EI	Southern Alliance for Clean Energy
Sep. 19, 2014	Ameren Missouri's Application for Authorization to Suspend Payment of Solar Rebates	Missouri Public Service Commission File No. ET-2014-0350, Tariff # YE-2014-0494	Missouri Solar Energy Industries Association
Aug. 6, 2014	Appalachian Power Company 2014 Biennial Rate Review	Virginia State Corporation Commission Case # PUE-2014-00026	Southern Environmental Law Center (Environmental Respondents)
Aug. 13, 2014	Wisconsin Public Service Corp. 2014 Rate Application	Wisconsin Public Service Commission Docket # 6690-UR-123	RENEW Wisconsin and Environmental Law & Policy Center
Aug. 28, 2014	WE Energies 2014 Rate Application	Wisconsin Public Service Commission Docket # 05-UR-107	RENEW Wisconsin and Environmental Law & Policy Center
Sep. 18, 2014	Madison Gas & Electric Company 2014 Rate Application	Wisconsin Public Service Commission Docket # 3720-UR-120	RENEW Wisconsin and Environmental Law & Policy Center
Sep. 29, 2014	SOLAR, LLC v. Missouri Public Service Commission	Missouri District Court Case # 14AC-CC00316	SOLAR, LLC
Jan. 28, 2016 (date of CPUC order)	Order Instituting Rulemaking to Develop a Successor to Existing Net Energy Metering Tariffs, etc.	California Public Utilities Commission Rulemaking 14-07-002	The Utility Reform Network (TURN)
Mar. 20, 2015	Orange and Rockland Utilities 2015 Rate Application	New York Public Service Commission Case # 14-E-0493	Pace Energy and Climate Center
May 22, 2015	DTE Electric Company Rate Application	Michigan Public Service Commission Case # U-17767	Michigan Environmental Council, NRDC, Sierra Club, and ELPC
Jul. 20, 2015	Hawaiian Electric Company and NextEra Application for Change of Control	Hawai'i Public Utilities Commission Docket # 2015-0022	Hawai'i Department of Business, Economic Development, and Tourism
Sep. 2, 2015	Wisconsin Public Service Company Rate Application	Wisconsin Public Service Commission Case # 6690-UR-124	ELPC
Sep. 15, 2015	Dominion Virginia Electric Power 2015 IRP	Virginia State Corporation Commission Case # PUE-2015-00035	Environmental Respondents
Sep. 16, 2015	NYSEG & RGE Rate Cases	New York Public Service Commission Cases 15-E-0283, -0285	Pace Energy and Climate Center

Testimony Submitted by Karl R. Rábago

(as of 21 Dec 2025)

Oct. 14, 2015	Florida Power & Light Application for CCPN for Lake Okeechobee Plant	Florida Public Service Commission Case 150196-EI	Environmental Confederation of Southwest Florida
Oct. 27, 2015	Appalachian Power Company 2015 IRP	Virginia State Corporation Commission Case # PUE-2015-00036	Environmental Respondents
Nov. 23, 2015	Narragansett Electric Power/National Grid Rate Design Application	Rhode Island Public Utilities Commission Docket No. 4568	Wind Energy Development, LLC
Dec. 8, 2015	State of West Virginia, et al., v. U.S. EPA, et al.	U.S. Court of Appeals for the District of Columbia Circuit Case No. 15-1363 and Consolidated Cases	Declaration in Support of Environmental and Public Health Intervenors in Support of Movant Respondent-Intervenors' Responses in Opposition to Motions for Stay
Dec. 28, 2015	Ohio Power/AEP Affiliate PPA Application	Public Utilities Commission of Ohio Case No. 14-1693-EL-RDR	Environmental Law and Policy Center
Jan. 19, 2016	Ohio Edison Company, Cleveland Electric Illuminating Company, and Toledo Edison Company Application for Electric Security Plan (FirstEnergy Affiliate PPA)	Public Utilities Commission of Ohio Case No. 14-1297-EL-SSO	Environmental Law and Policy Center
Jan. 22, 2016	Northern Indiana Public Service Company (NIPSCO) Rate Case	Indiana Utility Regulatory Commission Cause No. 44688	Citizens Action Coalition and Environmental Law and Policy Center
Mar. 18, 2016	Northern Indiana Public Service Company (NIPSCO) Rate Case – Settlement Testimony	Indiana Utility Regulatory Commission Cause No. 44688	Joint Intervenors – Citizens Action Coalition and Environmental Law and Policy Center
Mar. 18, 2016	Comments on Pilot Rate Proposals by MidAmerican and Alliant	Iowa Utility Board NOI-2014-0001	Environmental Law and Policy Center
May 27, 2016	Consolidated Edison of New York Rate Case	New York Public Service Commission Case No. 16-E-0060	Pace Energy and Climate Center
Jun. 21, 2016	Federal Trade Commission: Workshop on Competition and Consumer Protection Issues in Solar Energy - Invited workshop presentation	Federal Trade Commission - Solar Electricity Project No. P161200	Pace Energy and Climate Center
Aug. 17, 2016	Dominion Virginia Electric Power 2016 IRP	Virginia State Corporation Commission Case # PUE-2016-00049	Environmental Respondents

Testimony Submitted by Karl R. Rábago

(as of 21 Dec 2025)

Sep. 13, 2016	Appalachian Power Company 2016 IRP	Virginia State Corporation Commission Case # PUE-2016-00050	Environmental Respondents
Oct. 27, 2016	Consumers Energy PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18090	Environmental Law & Policy Center, "Joint Intervenors"
Oct. 28, 2016	Delmarva, PEPCO (PHI) Utility Transformation Filing – Review of Filing & Utilities of the Future Whitepaper	Maryland Public Service Commission Case PC 44	Public Interest Advocates
Dec. 1, 2016	DTE Electric Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18091	Environmental Law & Policy Center, "Joint Intervenors"
Dec. 16, 2016	Development of New Alternative Net Metering Tariffs - Rebuttal of Unitil Testimony	New Hampshire Public Utilities Commission Docket No. DE 16-576	New Hampshire Sustainable Energy Association ("NHSEA")
Jan. 13, 2017	Gulf Power Company Rate Case	Florida Public Service Commission Docket No. 160186-EI	Earthjustice, Southern Alliance for Clean Energy, League of Women Voters-Florida
Jan. 13, 2017	Alpena Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18089	Environmental Law & Policy Center, "Joint Intervenors"
Jan. 13, 2017	Indiana Michigan Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18092	Environmental Law & Policy Center, "Joint Intervenors"
Jan. 13, 2017	Northern States Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18093	Environmental Law & Policy Center, "Joint Intervenors"
Jan. 13, 2017	Upper Peninsula Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18094	Environmental Law & Policy Center, "Joint Intervenors"
Mar. 10, 2017	Eversource Energy Grid Modernization Plan	Massachusetts Department of Public Utilities Case No. 15-122/15-123	Cape Light Compact
Apr. 27, 2017	Eversource Rate Case & Grid Modernization Investments	Massachusetts Department of Public Utilities Case No. 17-05	Cape Light Compact
May 2, 2017	AEP Ohio Power Electric Security Plan	Public Utilities Commission of Ohio Case No. 16-1852-EL-SSO	Environmental Law & Policy Center
Jun. 2, 2017	Vectren Energy TDSIC Plan	Indiana Utility Regulatory Commission Cause No. 44910	Citizens Action Coalition & Valley Watch
Jul. 26, 2017	Vectren Energy 2018-2020 Energy Efficiency Plan	Indiana Utility Regulatory Commission Cause No. 44927	Citizens Action Coalition

Testimony Submitted by Karl R. Rábago

(as of 21 Dec 2025)

Jul. 28, 2017	Vectren Energy 2016-2017 Energy Efficiency Plan	Indiana Utility Regulatory Commission Cause No. 44645	Citizens Action Coalition
Aug. 1, 2017	Interstate Power & Light (Alliant) 2017 Rate Application	Iowa Utilities Board Docket No. RPU-2017-0001	Environmental Law & Policy Center, Iowa Environmental Council, Natural Resources Defense Council, and Solar Energy Industries Assoc.
Aug. 11, 2017	Dominion Virginia Electric Power 2017 IRP	Virginia State Corporation Commission Case # PUR-2017-00051	Environmental Respondents
Aug. 18, 2017	Appalachian Power Company 2017 IRP	Virginia State Corporation Commission Case # PUR-2017-00045	Environmental Respondents
Aug. 23, 2017	Pennsylvania Solar Future Project	Pennsylvania Dept. of Environmental Protection - Alternative Ratemaking Webinar	Pace Energy and Climate Center
Aug. 25, 2017	Niagara Mohawk Power Co. d/b/a National Grid Rate Case	New York Public Service Commission Case # 17-E-0238, 17-G-0239	Pace Energy and Climate Center
Sep. 15, 2017	Niagara Mohawk Power Co. d/b/a National Grid Rate Case	New York Public Service Commission Case # 17-E-0238, 17-G-0239	Pace Energy and Climate Center
Oct. 20, 2017	Missouri PSC Working Case to Explore Emerging Issues in Utility Regulation	Missouri Public Service Commission File No. EW-2017-0245	Renew Missouri
Nov. 21, 2017	Central Hudson Gas & Electric Co. Electric and Gas Rates Cases	New York Public Service Commission Case # 17-E-0459, -0460	Pace Energy and Climate Center
Jan. 16, 2018	Great Plains Energy, Inc. Merger with Westar Energy, Inc.	Missouri Public Service Commission Case # EM-2018-0012	Renew Missouri Advocates
Jan. 19, 2018	U.S. House of Representatives, Energy and Commerce Committee	Hearing on "The PURPA Modernization Act of 2017," H.R. 4476	Rábago Energy LLC
Jan. 29, 2018	Joint Petition of Electric Distribution Companies for Approval of a Model SMART Tariff	Massachusetts Department of Public Utilities Case No. 17-140	Boston Community Capital Solar Energy Advantage Inc. (Jointly authored with Sheryl Musgrove)
Feb. 21, 2018	Joint Petition of Electric Distribution Companies for Approval of a Model SMART Tariff	Massachusetts Department of Public Utilities Case No. 17-140 - Surrebuttal	Boston Community Capital Solar Energy Advantage Inc. (Jointly authored with Sheryl Musgrove)

Testimony Submitted by Karl R. Rábago

(as of 21 Dec 2025)

Apr. 6, 2018	Narragansett Electric Co., d/b/a National Grid Rate Case Filing	Rhode Island Public Utilities Commission Docket No. 4770	New Energy Rhode Island ("NERI")
Apr. 25, 2018	Narragansett Electric Co., d/b/a National Grid Power Sector Transformation Plan	Rhode Island Public Utilities Commission Docket No. 4780	New Energy Rhode Island ("NERI")
Apr. 26, 2018	U.S. EPA Proposed Repeal of Carbon Pollution Emission Guidelines for Existing Stationary Stories: Electric Utility Generating Units, 82 Fed. Reg. 48,035 (Oct. 16, 2017) – "Clean Power Plan"	U.S. Environmental Protection Agency Docket No. EPA-HQ-OAR-2016-0592	Karl R. Rábago
May 25, 2018	Orange & Rockland Utilities, Inc. Rate Case Filing	New York Public Service Commission Case Nos. 18-E-0067, 18-G-0068	Pace Energy and Climate Center
Jun. 15, 2018	Orange & Rockland Utilities, Inc. Rate Case Filing	New York Public Service Commission Case Nos. 18-E-0067, 18-G-0068 – Rebuttal Testimony	Pace Energy and Climate Center
Aug. 10, 2018	Dominion Virginia Electric Power 2018 IRP	Virginia State Corporation Commission Case # PUR-2018-00065	Environmental Respondents
Sep. 20, 2018	Consumers Energy Company Rate Case	Michigan Public Service Commission Case No. U-20134	Environmental Law & Policy Center
Sep. 27, 2018	Potomac Electric Power Co. Notice to Construct Two 230 kV Underground Circuits	District of Columbia Public Service Commission Formal Case No. 1144	Solar United Neighbors of D.C.
Nov. 7, 2018	DTE Detroit Edison Rate Case	Michigan Public Service Commission Case No. U-20162	Natural Resources Defense Council, Michigan Environmental Council, Sierra Club
Nov. 13, 2018	In re: Rate Rider RGB (Supplementary, Back-Up, or Maintenance Power	Alabama Public Service Commission Docket No. U-4226	James H. Bankston, Ralph B. Pfeiffer, Jr., GASP, Inc. (Southern Environmental Law Center)
Mar. 26, 2019	Guam Power Authority Petition to Modify Net Metering	Guam Public Utilities Commission Docket GPA 19-04	Micronesia Renewable Energy, Inc.
Apr. 4, 2019	Community Power Network & League of Women Voters of Florida v. JEA	Circuit Court Duval County of Florida Case No. 2018-CA-002497 Div: CV-D	Earthjustice
Apr. 16, 2019	Dominion Virginia Electric Power 2018 IRP – Compliance Filing	Virginia State Corporation Commission Case # PUR-2018-00065	Environmental Respondents

Testimony Submitted by Karl R. Rábago

(as of 21 Dec 2025)

Apr. 25, 2019	Georgia Power 2019 IRP	Georgia Public Service Commission Docket No. 42310	GSEA & GSEIA
May 10, 2019	NV Energy NV GreenEnergy 2.0 Rider	Nevada Public Utilities Commission Docket Nos. 18-11015, 18-11016	Vote Solar
May 24, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Misc. Issues	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center
May 24, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Low- and Moderate-Income Panel	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center
May 30, 2019	Connecticut DEEP Shared Clean Energy Facility Program Proposal	Connecticut Department of Energy and Environmental Protection Docket No. 19-07-01	Connecticut Fund for the Environment
Jun. 3, 2019	New Orleans City Council Rulemaking to Establish Renewable Portfolio Standards	New Orleans City Council Docket No. UD-19-01	National Audubon Society and Audubon Louisiana
Jun. 14, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Rebuttal Testimony	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center
Jun. 24, 2019	Program to Encourage Clean Energy in Westchester County Pursuant to Public Service law Section 74-a; Staff Investigation into a Moratorium on New Natural Gas Services in the Consolidated Edison Company of New York, Inc. Service Territory	New York Public Service Commission Case Nos. 19-M-0265, 19-G-0080	Earthjustice and Pace Energy and Climate Center
Jul. 12, 2019	Application of Virginia Electric and Power Company for the Determination of the Fair Rate of Return on Common Equity	Virginia State Corporation Commission Case # PUR-2019-00050	Virginia Poverty Law Center
Jul. 15, 2019	New Orleans City Council Rulemaking to Establish Renewable Portfolio Standards – Reply Comments	New Orleans City Council Docket No. UD-19-01	National Audubon Society and Audubon Louisiana
Aug. 1, 2019	Interstate Power and Light Company – General Rate Case	Iowa Utilities Board Docket No. RPU-2019-0001	Environmental Law & Policy Center and Iowa Environmental Council
Aug. 19, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Surrebuttal	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center

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Aug. 21, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources - Comments	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29	Connecticut Fund for the Environment and Save Our Sound
Sep. 10, 2019	Interstate Power and Light Company – General Rate Case - Rebuttal	Iowa Utilities Board Docket No. RPU-2019-0001	Environmental Law & Policy Center and Iowa Environmental Council
Sep. 18, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources – Comments and Response to Draft Study Outline	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29	Connecticut Fund for the Environment, Save Our Sound, E4theFuture, NE Clean Energy Council, NE Energy Efficiency Partnership, and Acadia Center
Sep. 20, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources – Participation in Technical Workshop 1	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29 http://www.ctn.state.ct.us/ctnplayer.asp?odID=16715	Connecticut Fund for the Environment and Save Our Sound
Oct. 4, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources – Participation in Technical Workshop 2	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29 http://www.ctn.state.ct.us/ctnplayer.asp?odID=16766	Connecticut Fund for the Environment and Save Our Sound
Oct. 15, 2019	Electronic Consideration of the Implementation of the Net Metering Act (KY SB 100)	Kentucky Public Service Commission Case No. 2019-00256	Kentuckians for the Commonwealth & Mountain Association for Community Economic Development
Oct. 15, 2019	New Orleans City Council Rulemaking to Establish Renewable Portfolio Standards – Comments on City Council Utility Advisors' Report	New Orleans City Council Docket No. UD-19-01	National Audubon Society and Audubon Louisiana, Vote Solar, 350 New Orleans, Alliance for Clean Energy, PosiGen, and Sierra Club
Oct. 17, 2019	Indiana Michigan Power Co. General Rate Case	Michigan Public Service Company Case No. U-20359	Environmental Law & Policy Center, The Ecology Center, the Solar Energy Industries Association, and Vote Solar
Dec. 4, 2019	Alabama Power Company Petition for Certificate of Convenience and Necessity	Alabama Public Service Commission Docket No. 32953	Energy Alabama and Gasp, Inc.

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(as of 21 Dec 2025)

Dec. 5, 2019	In the Matter of Net Metering and the Implementation of Act 827 of 2015	Arkansas Public Service Commission Docket No. 16-027-R	National Audubon Society and Arkansas Advanced Energy Association
Dec. 6, 2019	Proposed Revisions to Vermont Public Utility Commission Rule 5.100	Vermont Public Utility Commission Case No. 19-0855-RULE	Renewable Energy Vermont ("REV")
Jan. 15, 2020	Puget Sound Energy General Rate Case	Washington Utilities and Transportation Commission Docket Nos. UE-190529 & UG-190530	Puget Sound Energy
Feb. 11, 2020	Application of Entergy Arkansas, LLC for a Proposed Tariff Amendment: Solar Energy Purchase Option – Direct Testimony	Arkansas Public Service Commission Docket No. 19-042-TF	Arkansas Advanced Energy Association
Mar. 17, 2020	Application of Entergy Arkansas, LLC for a Proposed Tariff Amendment: Solar Energy Purchase Option – Surrebuttal Testimony	Arkansas Public Service Commission Docket No. 19-042-TF	Arkansas Advanced Energy Association
Jun. 16, 2020	PECO Energy Default Supply Plan V – Direct Testimony	Pennsylvania Public Utility Commission Docket No. P-2020-3019290	Environmental Respondents / Earthjustice
Jun. 24, 2020	Consumers Energy Company General Rate Case – Direct Testimony	Michigan Public Service Commission Case No. U-20697	Joint Clean Energy Organizations / Environmental Law & Policy Center
Jul. 14, 2020	Consumers Energy Company General Rate Case – Rebuttal Testimony	Michigan Public Service Commission Case No. U-20697	Joint Clean Energy Organizations / Environmental Law & Policy Center
Jul. 23, 2020	PECO Energy Default Supply Plan V – Surrebuttal Testimony	Pennsylvania Public Utility Commission Docket No. P-2020-3019290	Environmental Stakeholders / Earthjustice
Sep. 15, 2020	Dominion Virginia Electric Power 2020 IRP – Direct Testimony	Virginia State Corporation Commission Case # PUR-2020-00035	Environmental Respondents
Sep. 18, 2020	Avoided Cost Proceeding for Georgia Power – Direct Testimony	Georgia Public Service Commission Docket No. 4822	Georgia Solar Energy Industries Association, Inc.
Sep. 29, 2020	Madison Gas and Electric – General Rate Case – Affidavit in Opposition to Electric Rates Settlement	Wisconsin Public Service Commission Docket No. 3270-UR-123	Sierra Club
Sep. 30, 2020	Madison Gas and Electric – General Rate Case – Gas Rates	Wisconsin Public Service Commission Docket No. 3270-UR-123	Sierra Club
Oct. 2, 2020	Duke Energy Florida Petition for Approval of Clean Energy Connect Program	Florida Public Service Commission Docket No. 20200176-EI	League of United Latin American Citizens of Florida

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(as of 21 Dec 2025)

Oct. 2, 2020	Ameren Illinois – Investigation re: Calculation of Distributed Generation Rebates	Illinois Commerce Commission Docket No. 20-0389	Joint Solar Parties
Dec. 9, 2020	Arkansas – In the Matter of a Rulemaking to Adopt an Evaluation, Measurement, and Verification Protocol and Propose M&V Amendments to the Commission's Rules for Conservation and Energy Efficiency Programs; In the Matter of the Continuation, Expansion, and Enhancement of Public Utility Energy Efficiency Programs in Arkansas	Arkansas Public Service Commission Docket Nos. 10-100-R, 13-002-U	Arkansas Advanced Energy Association
Dec. 22, 2020	Appalachian Power Company 2020 Virginia Clean Economy Act Compliance Plan	Virginia State Corporation Commission Case No. PUR-2020-00135	Environmental Respondent
Jan. 4, 2021	Dominion Virginia Electric Power Company Clean Economy Compliance Plan	Virginia State Corporation Commission Case No. PUR-2020-00134	Environmental Respondent
Feb. 5, 2021	Ameren Illinois – Investigation re: Calculation of Distributed Generation Rebates - Rebuttal	Illinois Commerce Commission Docket No. 20-0389	Joint Solar Parties
Feb. 15, 2021	Kentucky Power Company General Rate Case	Kentucky Public Service Commission Case No. 2020-00174	Joint Intervenors – Mountain Association, Kentuckians for the Commonwealth, Kentucky Solar Energy Society
Mar. 2, 2021	Dominion Virginia Electric Power Company Rider RGGI Proposal	Virginia State Corporation Commission Case No. PUR-2020-00169	Environmental Respondent
Mar. 5, 2021	Kentucky Utilities Company and Louisville Gas and Electric Company General Rate Cases	Kentucky Public Service Commission Case Nos. 2020-00349, 2020-00350	Joint Intervenors – Mountain Association, Kentuckians for the Commonwealth, Kentucky Solar Energy Society
Apr. 5, 2021	Docket to Review the Efficacy and Fairness of the Net Metering and Interconnection Rules – Comments	Mississippi Public Service Commission Docket No. 2021-AD-19	Entegrity Energy Partners, LLC & Audubon Delta / National Audubon Society
Apr. 13, 2021	Petition of Guam Power Authority for Creation of a New Energy Storage Rate – Comments of Micronesia Renewable Energy, Inc.	Guam Public Utilities Commission Docket No. 20-09	Micronesia Renewable Energy, Inc.
May 25, 2021	Petition of Episcopal Diocese of Rhode Island for Declaratory Judgment on Transmission System Costs and Related "Affected System Operator" Studies	Rhode Island Public Utility Commission Docket No. 4981	Episcopal Diocese of Rhode Island

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Jun. 21, 2021	Petition for Rate Increase by Florida Power & Light Company – Direct Testimony	Florida Public Service Commission Docket No. 20210015-EI	Florida Rising, Inc., League of United Latin American Citizens of Florida, and Environmental Confederation of Southwest Florida, Inc.
Jun. 22, 2021	Application of Consumers Energy Company for Authority to Increase Its Rates for the Generation and Distribution of Electricity and Other Relief	Michigan Public Service Commission Case No. U-20963	The Environmental Law and Policy Center (EPLC)
Jun. 28, 2021	Pennsylvania Public Utility Commission v. PECO Energy Company (GRC)	Pennsylvania Utility Commission Docket No. R-2021-3024601	Clean Energy Advocates
Jul. 12, 2021	Application of Consumers Energy Company for Authority to Increase Its Rates for the Generation and Distribution of Electricity and Other Relief – Rebuttal	Michigan Public Service Commission Case No. U-20963	The Environmental Law and Policy Center (EPLC)
Jul. 28, 2021	Application of Shenandoah Valley Electric Cooperative for a General Increase in Rates	Virginia State Corporation Commission Case No. PUR-2021-00054	Solar United Neighbors of Virginia (SUN-VA)
Aug. 5, 2021	Kentucky Utilities Company and Louisville Gas and Electric Company General Rate Cases – Supp. Proceeding on Net Energy Metering	Kentucky Public Service Commission Case Nos. 2020-00349, 2020-00350	Joint Intervenors – Mountain Association, Kentuckians for the Commonwealth, Kentucky Solar Energy Society
Sep. 2, 2021	Madison Gas & Electric Co. – General Rate Case	Wisconsin Public Service Commission Docket No. 3270-UR-124	Sierra Club
Sep. 3, 2021	Dominion Virginia Electric Power Company – Triennial Rate Review – Direct Testimony on ROE	Virginia State Corporation Commission Case No. PUR-2021-00058	Virginia Poverty Law Center
Sep. 13, 2021	Petition for Rate Increase by Florida Power & Light Company – Settlement Testimony	Florida Public Service Commission Docket No. 20210015-EI	Florida Rising, Inc., League of United Latin American Citizens of Florida, and Environmental Confederation of Southwest Florida, Inc.
Sep. 20, 2021	Madison Gas & Electric Co. – General Rate Case – Surrebuttal Testimony	Wisconsin Public Service Commission Docket No. 3270-UR-124	Sierra Club
Sep. 27, 2021	Dakota Energy Cooperative, Inc. v. East River Electric Power Cooperative, Inc. and Basin Electric Power Cooperative – Expert Report	US. District Court, District of South Dakota (Southern Division) Case 4:20-CV-04192-LLP	Dakota Energy Cooperative, Inc.

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Oct. 5, 2021	In the Matter of establishing regulations for a shared solar program pursuant to § 56-594.3 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2020-00125	Coalition for Community Solar Access
Nov. 1, 2021	Dakota Energy Cooperative, Inc. v. East River Electric Power Cooperative, Inc. and Basin Electric Power Cooperative – Surrebuttal Expert Report	US. District Court, District of South Dakota (Southern Division) Case 4:20-CV-04192-LLP	Dakota Energy Cooperative, Inc.
Nov. 16, 2021	Petition of Virginia Electric and Power Company for approval of the RPS Development Plan, approval & certification of proposed CE-2 Solar Projects pursuant to § 56-580 D and 56-46.1 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2021-00146	Appalachian Voices
Jan. 20, 2022	Alabama Power Company Petition for a Certificate of Convenience and Necessity	Alabama Public Service Commission Docket No. 33182	Energy Alabama, GASP
Mar. 1, 2022	In the Matter of establishing regulations for a multi-family shared solar program pursuant to § 56-585.1:12 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2020-00125	Appalachian Voices
Mar. 29, 2022	Review of Duke Energy Carolina, LLC & Duke Energy Progress, LLC Joint Application for Approval of NEM Tariff Revisions and Recommendations for Investigation of Costs and Benefits of Customer-Sited Generation – Expert Report	North Carolina Utilities Commission Docket No. E-100, Sub. 180	Environmental Working Group
Mar. 30, 2022	Ameren Illinois Company Petition for Approval of Performance and Tracking Metrics Pursuant to 220 ILCS 5/16-108.188(e) – Direct Testimony	Illinois Commerce Commission Docket No. 22-0063	Joint Solar Parties
Apr. 6, 2022	Commonwealth Edison Company Petition for the Establishment of Performance Metrics under Section 16-108.18(e) of the Public Utilities Act	Illinois Commerce Commission Docket No. 22-0067	Joint Solar Parties

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May 6, 2022	Review of Duke Energy Carolina, LLC & Duke Energy Progress, LLC Joint Application for Approval of NEM Tariff Revisions and Recommendations for Investigation of Costs and Benefits of Customer-Sited Generation – Reply Report	North Carolina Utilities Commission Docket No. E-100, Sub. 180	Environmental Working Group
May 25, 2022	Ameren Illinois Company Petition for Approval of Performance and Tracking Metrics Pursuant to 220 ILCS 5/16-108.188(e) – Rebuttal Testimony	Illinois Commerce Commission Docket No. 22-0063	Joint Solar Parties
May 27, 2022	Review of Duke Energy Carolina, LLC & Duke Energy Progress, LLC Joint Application for Approval of NEM Tariff Revisions and Recommendations for Investigation of Costs and Benefits of Customer-Sited Generation – Surreply Report	North Carolina Utilities Commission Docket No. E-100, Sub. 180	Environmental Working Group
Jun. 6, 2022	Commonwealth Edison Company Petition for the Establishment of Performance Metrics under Section 16-108.18(e) of the Public Utilities Act – Rebuttal Testimony	Illinois Commerce Commission Docket No. 22-0063	Joint Solar Parties
Jun. 22, 2022	In the Matter of Austin Energy Base Rate Case Filing Dated April 18, 2022	City of Austin Hearing Examiner	Sierra Club, Public Citizen, and Solar United Neighbors
Oct. 3, 2022	In the Matter of the Application of Northern States Power Company (Xcel) for Authority to Increase Rates for Electric Service in Minnesota	Minnesota Public Utilities Commission Docket No. E002/GR-21-630.	Just Solar Coalition
Oct. 13, 2022	Verified Petition of Vote Solar of Distributed Energy Resource Systems in Wisconsin – Rebuttal	Wisconsin PSC Docket No. 9300-DR-106	Vote Solar
Oct. 21, 2022	Verified Petition of Vote Solar of Distributed Energy Resource Systems in Wisconsin - Surrebuttal	Wisconsin PSC Docket No. 9300-DR-106	Vote Solar
Nov. 14, 2022	In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters	Public Utilities Commission of Ohio Case No. 21-637-GA-AIR	Environmental Law & Policy Center

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Dec. 6, 2022	In the Matter of the Application of Northern States Power Company (Xcel) for Authority to Increase Rates for Electric Service in Minnesota - Surrebuttal	Minnesota Public Utilities Commission Docket No. E002/GR-21-630.	Just Solar Coalition
Dec. 19, 2022	Application of NorthWestern Energy for Authority to Increase Retail Electric and Natural Gas Utility Service Rates - Direct	Montana Public Service Commission Docket No. 2022.07.078	Montana Environmental Information Center (MEIC), Earthjustice
Jan. 11, 2023	Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of the Properties of Tucson Electric Power Company Devoted to Its Operations throughout the State of Arizona and for Related Approvals – Direct Testimony on ROE & Equity Ratio	Arizona Corporation Commission Docket No. E-01933A-22-0107	Arizona Solar Energy Industries Association & Solar Energy Industries Association
Jan. 27, 2023	Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of the Properties of Tucson Electric Power Company Devoted to Its Operations throughout the State of Arizona and for Related Approvals – Direct Testimony on Community Solar	Arizona Corporation Commission Docket No. E-01933A-22-0107	Arizona Solar Energy Industries Association & Solar Energy Industries Association
Mar. 6, 2023	Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of the Properties of Tucson Electric Power Company Devoted to Its Operations throughout the State of Arizona and for Related Approvals – Surrebuttal Testimony	Arizona Corporation Commission Docket No. E-01933A-22-0107	Arizona Solar Energy Industries Association & Solar Energy Industries Association

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May 9, 2023	The Peoples Gas Light and Coke Company – Proposed General Increase in Rates and Revisions to Service Classifications, Riders, and Terms and Conditions of Service – Direct Testimony	Illinois Commerce Commission Docket No. 23-0069	City of Chicago
July 17, 2023	The Peoples Gas Light and Coke Company – Proposed General Increase in Rates and Revisions to Service Classifications, Riders, and Terms and Conditions of Service – Rebuttal Testimony	Illinois Commerce Commission Docket No. 23-0069	City of Chicago
Aug. 25, 2023	In the Matter of the Application of Washington Gas Light Company for Authority to Increase Existing Rates and Charges and to Revise Its Terms – Direct Testimony	Maryland Public Service Commission Case No. 9704	Chesapeake Climate Action Network
Aug. 28, 2023	Application of Madison Gas and Electric Company for Authority to Adjust Electric and Natural Gas Rates – Direct Testimony	Public Service Commission of Wisconsin Docket No. 3270-UR-125	City of Madison
Sep. 16, 2023	Application of Madison Gas and Electric Company for Authority to Adjust Electric and Natural Gas Rates – Surrebuttal Testimony	Public Service Commission of Wisconsin Docket No. 3270-UR-125	City of Madison
Oct. 10, 2023	In the Matter of the Application of Washington Gas Light Company for Authority to Increase Existing Rates and Charges and to Revise Its Terms – Surrebuttal Testimony	Maryland Public Service Commission Case No. 9704	Chesapeake Climate Action Network
Apr. 16, 2024	In Re: Interstate Power & Light Company (General Rate Case) – Direct Testimony	Iowa Utilities Board Docket No. RPU-2023-0002	Clean Energy Districts of Iowa (CEDI) Coalition
Apr. 26, 2024	PECO Energy Default Supply Plan VI – Direct Testimony	Pennsylvania Public Utility Commission Docket No. P-2024-3046008	Energy Justice Advocates / Earthjustice
Apr. 30, 2024	In Re: Interstate Power & Light Company (General Rate Case) – Cross-Rebuttal Testimony	Iowa Utilities Board Docket No. RPU-2023-0002	Clean Energy Districts of Iowa (CEDI) Coalition
May 29, 2024	In Re: Interstate Power & Light Company (General Rate Case) – Surrebuttal Testimony	Iowa Utilities Board Docket No. RPU-2023-0002	Clean Energy Districts of Iowa (CEDI) Coalition

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May 31, 2024	Delta States Utilities LA, LLC and Entergy Louisiana, LLC – Ex Parte; In Re: Application for Authority to Operate as Local Distribution Company and Incur Indebtedness and Joint Application for Approval of Transfer and Acquisition of Local Distribution Company Assets and Related Relief – Direct Testimony	Council of the City of New Orleans Docket Number UD-24-01	Alliance for Affordable Energy
Jun 6, 2024	Tampa Electric Company Petition for Rate Increase – Direct Testimony	Florida Public Service Commission Docket Number 2023-0090-EI	Florida Rising and League of United Latin American Citizens
Jun 11, 2024	Duke Energy Florida Petition for Rate Increase – Direct Testimony	Florida Public Service Commission Docket Number 2024-0025-EI	Florida Rising and League of United Latin American Citizens
Jun 28, 2024	Delta States Utilities LA, LLC and Entergy Louisiana, LLC – Ex Parte; In Re: Application for Authority to Operate as Local Distribution Company and Incur Indebtedness and Joint Application for Approval of Transfer and Acquisition of Local Distribution Company Assets and Related Relief – Rebuttal Testimony	Council of the City of New Orleans Docket Number UD-24-01	Alliance for Affordable Energy
Aug 5, 2024	Delta States Utilities LA, LLC and Entergy Louisiana, LLC – Ex Parte; In Re: Application for Authority to Operate as Local Distribution Company and Incur Indebtedness and Joint Application for Approval of Transfer and Acquisition of Local Distribution Company Assets and Related Relief – Surrebuttal Testimony	Council of the City of New Orleans Docket Number UD-24-01	Alliance for Affordable Energy
Oct 23, 2024	Financial Oversight and Management Board for Puerto Rico as Representative of Puerto Rico Power Authority	U.S. Bankruptcy Court for the District of Puerto Rico, Nos. 17 BK 3283-LTS, BK 4780-LTS	Solar United Neighbors
Jan. 17, 2025	NorthWestern Energy's Application for Authority to Increase Retail Electric and Natural Gas Utility Service Rates	Public Service Commission of Montana Docket Number 2024.05.053	Triple Oak Power, LLC
Nov. 24, 2025	Washington Gas Light Company's Application for Authority to Increase Existing Rates and Charges for Gas Service – Direct Testimony	Public Service Commission of the District of Columbia Formal Case No. 1180	Sierra Club

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(as of 21 Dec 2025)

Mar. 11, 2025	Petition of Appalachian Power Company for Approval to Revise its Net Metering Program Pursuant to § 56-594 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2024-00161	Joint Advocates – Clean Virginia, Sierra Club, Vote Solar, and Solar United Neighbors
Apr. 29, 2025	Investigation of Parallel Generation Purchase Rates	Wisconsin Public Service Commission Docket Number 5-EI-157	City of Madison
May 2, 2025	Washington Gas Light Company's Application for Authority to Increase Existing Rates and Charges for Gas Service – Surrebuttal Testimony	Public Service Commission of the District of Columbia Formal Case No. 1180	Sierra Club
May 12, 2025	In the Matter of Future Minimum Bill Proceedings for Appalachian Power Company pursuant to VA Code § 56-594.4	Virginia State Corporation Commission Case No. PUR-2025-00028	Appalachian Voices
Jun. 4, 2025	Application of El Paso Electric Company for Authority to Change Rates	Public Utility Commission of Texas Docket Number 57568; State Office of Administrative Hearings Docket Number 473-25-11219	Solar Joint Advocates
Jun. 9, 2025	Petition for Rate Increase by Florida Power & Light Company	Florida Public Service Commission Docket Number 20250011-EI	Florida Rising, Inc., League of United Latin American Citizens, and Environmental Confederation of Southwest Florida, Inc.
Jul. 10, 2025	British Columbia Hydro and Power Authority Net Metering Service Rates	British Columbia Utilities Commission	Community Solar Coalition
Sep. 3, 2025	In the Matter of Future Minimum Bill Proceedings for Virginia Electric and Power Company pursuant to VA Code § 56-594.3	Virginia State Corporation Commission Case No. PUR-2025-00031	Appalachian Voices
Sep. 19, 2025	Petition for Rate Increase by Florida Power & Light Company – Testimony on Settlement Proposal	Florida Public Service Commission Docket Number 20250011-EI	Florida Rising, Inc., League of United Latin American Citizens, and Environmental Confederation of Southwest Florida, Inc.
Oct. 30, 2025	Petition of Virginia Electric and Power Company for Approval to Revise Its Net Metering Program Pursuant to § 56-594 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2025-00079	Piedmont Environmental Council, Sierra Club, Solar United Neighbors, and Vote Solar ("Joint Advocates")

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Exhibit KRR-3

Compiled PPL Interrogatory Responses

WITNESS: Steven W. Wishart

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-12	At the overall USR costs projected as of the end of the FPFTY, if PPL were to apply the USR Rider to only those New Large Load Interconnections that it projects to include Rate Class LP-5 at the applicable charge per kW, as provided in response to CAUSE-PA 4-10, what would be the applicable USR Rider costs for all other rate classes to which the USR applies?
PPL Electric Response	See the response to CAUSE-PA IV-9.

WITNESS: Daniel S. Dane

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 22, 2025
Docket No. R-2025-3057164

CAUSE-PA IV-14	At the ratemaking rate base and capital structure requested in this case, please specify in dollars what every 10 basis points of return on equity costs would be.
PPL Electric Response	At the ratemaking rate base and capital structure requested in this case, every 10 basis points of return on equity costs would equate to a change in the requested revenue increase of approximately $4,829 (in thousands). See CAUSE-PA-IV-14 Attachment 1.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set VI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated October 29, 2025
Docket No. R-2025-3057164

CAUSE-PA VI-12 In a live Excel spreadsheet, please provide the following for May 2024 to date, disaggregated by month and by year:

a) The total usage of residential customers
b) The total amount billed for generation supply charges for residential customers.
c) The total number of residential shopping customers.
d) The total usage of residential shopping customers.
e) The total amount billed for generation supply charges for residential shopping customers.
f) The total number of residential default service customers.
g) The total usage of residential default service customers.
h) The total amount billed for generation supply charges for residential default service customers.
i) The total usage of CLI customers.
j) The total amount billed for generation supply charges for all CLI customers.
k) The total usage of all CLI customers who are not enrolled in PPL's Customer Assistance Program, OnTrack (hereinafter "CAP" or "OnTrack").
l) The total amount billed for generation supply charges for all non-CAP CLI customers.
m) The total number of all CAP customers
n) The total usage of all CAP customers
o) The total amount billed for generation supply charges for all CAP customers before CAP credit was applied.
p) The total number of residential non-CAP CLI shopping customers.
q) The total usage of residential non-CAP CLI shopping customers.
r) The total amount billed for generation supply charges for non-CAP CLI shopping customers.
s) The total number of residential, non-CAP, default service CLI customers.

t) The total usage of residential, non-CAP, default service CLI customers.
u) The total amount billed for generation supply charges for non-CAP default service CLI customers.

PPL Electric Response

See CAUSE-PA VI-12 Attachment 1.

CAUSE-PA 6-12 Usage and Bills for Shopping and Non-Shopping
s) The total number of residential, non-CAP, default service CLI customers

Year_Mo	Count
2024-05	101,396
2024-06	100,606
2024-07	100,719
2024-08	101,136
2024-09	103,958
2024-10	105,303
2024-11	105,649
2024-12	110,480
2025-01	113,636
2025-02	114,823
2025-03	116,554
2025-04	116,772
2025-05	115,299
2025-06	113,786
2025-07	113,269
2025-08	113,708
2025-09	114,197

CAUSE-PA 6-12 Usage and Bills for Shopping and Non-Shopping
m) The total number of all CAP customers

Year_Mo	Count
2024-05	76,758
2024-06	77,032
2024-07	77,355
2024-08	76,146
2024-09	73,862
2024-10	71,869
2024-11	70,295
2024-12	65,802
2025-01	64,381
2025-02	65,553
2025-03	67,068
2025-04	68,951
2025-05	69,904
2025-06	70,630
2025-07	71,156
2025-08	71,868
2025-09	72,427

WITNESS: Jennifer E. Nelson

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-4

Please provide the following data for the most recent complete fiscal year. Please provide the source of the data and please explain whether the data is calculated or imputed. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

a) PPL's price to book ratio

b) The price to book ratio for all investor-owned utilities in the U.S.

c) The price to book ratio for all utilities in the proxy group created by PPL witness Nelson

d) PPL's allowed return on equity

e) The average allowed return on equity for all investor-owned utilities in the U.S.

f) The average allowed return on equity for all utilities in the proxy group created by PPL witness Nelson

g) PPL's earnings retention ratio

h) The average earnings retention ratio for all investor-owned utilities in the U.S.

i) The average earnings retention ratio for all utilities in the proxy group created by PPL witness Nelson

PPL Electric Response

a. and c. See I&E-RR-1-D-Attachment 1 (PPL Electric Exhibit JEN-7) and EJA-PPL-I-4 CONFIDENTIAL Attachment 1.

PPL Electric is not publicly traded and therefore does not have a price to book ratio. PPL Corporation's price to book ratio for the 30-trading days as of June 30, 2025 (the date of Ms. Nelson's analysis) is provided in EJA-PPL-I-4 CONFIDENTIAL Attachment 1.

Ms. Nelson provided the 30-day average price to book ratios (also referred to as the market to book ratio) for her proxy group in PPL Electric Exhibit JEN-7. EJA-PPL-I-4 CONFIDENTIAL Attachment 1 includes the daily price to book ratios for Ms. Nelson's proxy companies for the 30 trading days as of June 30, 2025.

b. See EJA-PPL-I-4 CONFIDENTIAL Attachment 1. Only companies that are publicly traded will have a price to book ratio; therefore, Ms. Nelson cannot provide the price to book ratio for all investor-owned utilities as some are privately owned. EJA-PPL-I-4 CONFIDENTIAL Attachment 1 provides the daily price to book ratios for Ms. Nelson's proxy companies for the 52 publicly traded electric, natural gas, and water utilities covered by Value Line for the 30 trading days as of June 30, 2025.

d. An authorized ROE for PPL Electric was not disclosed in its last distribution base rate case (Docket No. R-2015-2469275). The most recent distribution base rate case in which an ROE was determined by the Commission for PPL Electric was in Docket No. R-2012-2290597, in which the allowed ROE was 10.40%.

e. and f. Ms. Nelson did not analyze average authorized ROEs for all investor-owned utilities or the companies within her proxy group over specific time periods as part of developing her testimony in this case. However, I&E-RR-2-D-CONFIDENTIAL Attachment 2 ("WP-9 JEN-6 Past Rate Cases" worksheet) contains the rate case decisions for more than 1,800 electric rate cases covered by S&P affiliate Regulatory Research Associates (RRA) between January 1980 and June 2025.

Ms. Nelson also notes several limitations of the RRA rate case data. First, RRA's database does not include all utilities and all

ROE outcomes. It excludes rate cases in which the company has requested a rate change of less than $5 million or has been authorized a rate change of less than $3 million. Second, RRA only covers base rate cases and certain limited issue rider cases. Some utilities (including several in Ms. Nelson's proxy group) operate under Formula Rate Plans and the authorized ROE and capital structure is not determined in a base rate case; thus, those allowed ROEs are not included in RRA's database.

Second, authorized ROEs must be considered within the context of the market environment in which they were determined. Authorized ROEs rely on market data from periods prior to the commission's decision date, which may reflect different capital cost environments than those observed in Ms. Nelson's Direct Testimony. For example, the current trend in authorized ROEs in the last three years has been an increasing trend relative to the lower ROEs approved in 2020 and 2021, consistent with the general increase in long-term Treasury and utility bond yields discussed in Ms. Nelson's Direct Testimony (see PPL Electric St. No. 10, pp. 54–57). Comparisons to other subsidiaries or past cases cannot substitute for a fact-based analysis of the current market information related to PPL Electric in this docket.

g., h., and i. Ms. Nelson does not track average earnings retention ratio data for all investor-owned utilities in the U.S. In the interest of being responsive, Ms. Nelson provides the 2024 retention ratios reported from Value Line for the 52 U.S. publicly traded holding companies that Value Line classifies as Electric Utilities, Natural Gas Utilities, or Water Utilities. Value Line reports the payout ratio (column "All Dividends to Net Profits (2024)") and the retention ratio is 1-payout ratio (%). See EJA-PPL-I-4 CONFIDENTIAL Attachment 2.

PPL Electric Utilities Corporation
Rate Schedule: RS Residential Service
Current Rates vs Proposed Rates

Monthly Usage

kWh		0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Current Rates																		
Customer Charge	$15.58/Bill	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58	$15.58
Energy Charge	$0.05049/kWh	$0.00	$2.52	$5.05	$12.62	$25.25	$37.87	$45.44	$50.49	$75.74	$100.98	$126.23	$151.47	$176.72	$201.96	$227.21	$252.45	$302.94
Riders																		
TCJA	-8.0%	-$1.25	-$1.45	-$1.65	-$2.26	-$3.27	-$4.28	-$4.88	-$5.29	-$7.31	-$9.32	-$11.34	-$13.36	-$15.38	-$17.40	-$19.42	-$21.44	-$25.48
DSIC	7.5%	$1.08	$1.25	$1.42	$1.95	$2.82	$3.69	$4.21	$4.56	$6.30	$8.04	$9.78	$11.53	$13.27	$15.01	$16.75	$18.49	$21.98
STATS-D	-0.28%	-$0.04	-$0.05	-$0.06	-$0.08	-$0.11	-$0.15	-$0.17	-$0.18	-$0.25	-$0.32	-$0.39	-$0.46	-$0.53	-$0.60	-$0.67	-$0.74	-$0.88
Current Rates		$15.37	$17.86	$20.34	$27.81	$40.26	$52.71	$60.18	$65.16	$90.06	$114.96	$139.85	$164.75	$189.65	$214.54	$239.44	$264.34	$314.13
Proposed Rate Design																		
Customer Charge	$17.00/Bill	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00	$17.00
Energy Charge	$0.06296/kWh	$0.00	$3.15	$6.30	$15.74	$31.48	$47.22	$56.66	$62.96	$94.44	$125.92	$157.40	$188.88	$220.36	$251.84	$283.32	$314.80	$377.76
Riders																		
TCJA	0.0%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DSIC	0.0%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
STATS-D	0.0%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Proposed Rate Design		$17.00	$20.15	$23.30	$32.74	$48.48	$64.22	$73.66	$79.96	$111.44	$142.92	$174.40	$205.88	$237.36	$268.84	$300.32	$331.80	$394.76
Difference		$1.63	$2.29	$2.95	$4.93	$8.22	$11.51	$13.48	$14.80	$21.38	$27.96	$34.55	$41.13	$47.71	$54.30	$60.88	$67.46	$80.63
		10.6%	12.8%	14.5%	17.7%	20.4%	21.8%	22.4%	22.7%	23.7%	24.3%	24.7%	25.0%	25.2%	25.3%	25.4%	25.5%	25.7%

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
Current Rates vs Proposed Rates

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
Current Rates vs Proposed Rates

PPL Electric Utilities Corporation
Rate Schedule: GS-1 Single Phase General Service
Current Rates vs Proposed Rates

		Monthly Usage												Monthly Usage												Monthly Usage											
kW		0	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	5	5	5	5	5	5	5	5	5	5	5	10	10	10	10	10	10	10	10	10	10	10	10
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%		
kWh		-	-	183	365	548	730	913	1,095	1,278	1,460	1,643	1,825	-	365	730	1,095	1,460	1,825	2,190	2,555	2,920	3,285	3,650	-	730	1,460	2,190	2,920	3,650	4,380	5,110	5,840	6,570	7,300		
Current Rates																																					
Customer Charge	$22.00/Bill	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00
Demand Charge	$4.361/kW	$0.00	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$10.90	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$21.81	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61	$43.61
Riders																																					
TCJA	-8.0%	-$1.76	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$2.63	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$3.50	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25	-$5.25
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$0.00	$0.30	$0.61	$0.91	$1.21	$1.51	$1.82	$2.12	$2.42	$2.73	$3.03	$0.00	$0.61	$1.21	$1.82	$2.42	$3.03	$3.64	$4.24	$4.85	$5.45	$6.06	$0.00	$1.21	$2.42	$3.64	$4.85	$6.06	$7.27	$8.48	$9.69	$10.91	$12.12		
SDER	$0.00092/kWh	$0.00	$0.00	$0.17	$0.34	$0.50	$0.67	$0.84	$1.01	$1.18	$1.34	$1.51	$1.68	$0.00	$0.34	$0.67	$1.01	$1.34	$1.68	$2.01	$2.35	$2.69	$3.02	$3.36	$0.00	$0.67	$1.34	$2.01	$2.69	$3.36	$4.03	$4.70	$5.37	$6.04	$6.72		
DSIC	7.5%	$1.74	$2.50	$2.53	$2.57	$2.60	$2.64	$2.67	$2.71	$2.74	$2.78	$2.81	$2.85	$3.25	$3.32	$3.39	$3.46	$3.53	$3.60	$3.67	$3.74	$3.81	$3.88	$3.96	$4.75	$4.89	$5.04	$5.18	$5.32	$5.46	$5.60	$5.74	$5.88	$6.02	$6.17		
STAS-D	-0.28%	-$0.07	-$0.10	-$0.10	-$0.10	-$0.10	-$0.11	-$0.11	-$0.11	-$0.11	-$0.11	-$0.11	-$0.11	-$0.13	-$0.13	-$0.14	-$0.14	-$0.14	-$0.14	-$0.15	-$0.15	-$0.15	-$0.16	-$0.16	-$0.19	-$0.20	-$0.20	-$0.21	-$0.21	-$0.22	-$0.22	-$0.23	-$0.24	-$0.24	-$0.25		
Current Rates		$24.93	$35.69	$36.19	$36.70	$37.20	$37.71	$38.21	$38.72	$39.22	$39.72	$40.23	$40.73	$46.44	$47.45	$48.46	$49.47	$50.48	$51.49	$52.50	$53.51	$54.52	$55.52	$56.53	$67.94	$69.96	$71.98	$74.00	$76.02	$78.04	$80.06	$82.08	$84.10	$86.11	$88.13		
Proposed Rate Design																																					
Customer Charge	$30.00/Bill	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
Demand Charge	$5.846/kW	$0.00	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$14.62	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$29.23	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46	$58.46
Riders																																					
ACR 4	$0.00166/kWh	$0.00	$0.00	$0.30	$0.61	$0.91	$1.21	$1.51	$1.82	$2.12	$2.42	$2.73	$3.03	$0.00	$0.61	$1.21	$1.82	$2.42	$3.03	$3.64	$4.24	$4.85	$5.45	$6.06	$0.00	$1.21	$2.42	$3.64	$4.85	$6.06	$7.27	$8.48	$9.69	$10.91	$12.12		
Proposed Rate Design		$30.00	$44.62	$44.92	$45.22	$45.52	$45.83	$46.13	$46.43	$46.74	$47.04	$47.34	$47.64	$59.23	$59.84	$60.44	$61.05	$61.65	$62.26	$62.87	$63.47	$64.08	$64.68	$65.29	$88.46	$89.67	$90.88	$92.10	$93.31	$94.52	$95.73	$96.94	$98.15	$99.37	$100.58		
Difference		$5.07	$8.93	$8.73	$8.52	$8.32	$8.12	$7.92	$7.72	$7.52	$7.31	$7.11	$6.91	$12.79	$12.39	$11.98	$11.58	$11.18	$10.77	$10.37	$9.97	$9.56	$9.16	$8.75	$20.52	$19.71	$18.90	$18.09	$17.29	$16.48	$15.67	$14.87	$14.06	$13.25	$12.44		
		20.3%	25.0%	24.1%	23.2%	22.4%	21.5%	20.7%	19.9%	19.2%	18.4%	17.7%	17.0%	27.5%	26.1%	24.7%	23.4%	22.1%	20.9%	19.8%	18.6%	17.5%	16.5%	15.5%	30.2%	28.2%	26.3%	24.5%	22.7%	21.1%	19.6%	18.1%	16.7%	15.4%	14.1%		

PPL Electric Utilities Corporation
Rate Schedule: GS-3 Three Phase General Service
Current Rates vs Proposed Rates

		Monthly Usage												Monthly Usage												Monthly Usage											
kW		0	25	25	25	25	25	25	25	25	25	25	25	50	50	50	50	50	50	50	50	50	50	50	100	100	100	100	100	100	100	100	100	100	100	100
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%		
kWh		-	-	1,825	3,650	5,475	7,300	9,125	10,950	12,775	14,600	16,425	18,250	-	3,650	7,300	10,950	14,600	18,250	21,900	25,550	29,200	32,850	36,500	-	7,300	14,600	21,900	29,200	36,500	43,800	51,100	58,400	65,700	73,000		
Current Rates																																					
Customer Charge	$60.00/Bill	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00
Demand Charge	$3.985/kW	$0.00	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$99.63	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$199.25	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50	$398.50
Riders																																					
TCJA	-8.0%	-$4.80	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$12.77	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$20.74	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68	-$36.68
SMR 2	$3.03/Bill	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03	$3.03
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$0.00166/kWh	$0.00	$0.00	$3.03	$6.06	$9.09	$12.12	$15.15	$18.18	$21.21	$24.24	$27.27	$30.30	$0.00	$6.06	$12.12	$18.18	$24.24	$30.30	$36.35	$42.41	$48.47	$54.53	$60.59	$0.00	$12.12	$24.24	$36.35	$48.47	$60.59	$72.71	$84.83	$96.94	$109.06	$121.18		
SDER	$0.00092/kWh	$0.00	$0.00	$1.68	$3.36	$5.04	$6.72	$8.40	$10.07	$11.75	$13.43	$15.11	$16.79	$0.00	$3.36	$6.72	$10.07	$13.43	$16.79	$20.15	$23.51	$26.86	$30.22	$33.58	$0.00	$6.72	$13.43	$20.15	$26.86	$33.58	$40.30	$47.01	$53.73	$60.44	$67.16		
DSIC	7.5%	$4.37	$11.24	$11.59	$11.95	$12.30	$12.65	$13.01	$13.36	$13.71	$14.07	$14.42	$14.77	$18.11	$18.82	$19.53	$20.23	$20.94	$21.65	$22.35	$23.06	$23.76	$24.47	$25.18	$31.86	$33.28	$34.69	$36.10	$37.51	$38.93	$40.34	$41.75	$43.16	$44.58	$45.99		
STAS-D	-0.28%	-$0.18	-$0.45	-$0.47	-$0.48	-$0.49	-$0.51	-$0.52	-$0.54	-$0.55	-$0.56	-$0.58	-$0.59	-$0.73	-$0.76	-$0.78	-$0.81	-$0.84	-$0.87	-$0.90	-$0.93	-$0.95	-$0.98	-$1.01	-$1.28	-$1.34	-$1.39	-$1.45	-$1.51	-$1.56	-$1.62	-$1.68	-$1.73	-$1.79	-$1.85		
Current Rates		$62.41	$160.66	$165.71	$170.76	$175.81	$180.85	$185.90	$190.95	$196.00	$201.04	$206.09	$211.14	$258.92	$269.01	$279.11	$289.20	$299.30	$309.39	$319.49	$329.58	$339.68	$349.77	$359.87	$455.42	$475.61	$495.80	$515.99	$536.18	$556.37	$576.56	$596.75	$616.94	$637.13	$657.32		
Proposed Rate Design																																					
Customer Charge	$78.00/Bill	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00	$78.00
Demand Charge	$5.272/kW	$0.00	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$131.80	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$263.60	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20	$527.20
Riders																																					
ACR 4	$0.00166/kWh	$0.00	$0.00	$3.03	$6.06	$9.09	$12.12	$15.15	$18.18	$21.21	$24.24	$27.27	$30.30	$0.00	$6.06	$12.12	$18.18	$24.24	$30.30	$36.35	$42.41	$48.47	$54.53	$60.59	$0.00	$12.12	$24.24	$36.35	$48.47	$60.59	$72.71	$84.83	$96.94	$109.06	$121.18		
Proposed Rate Design		$78.00	$209.80	$212.83	$215.86	$218.89	$221.92	$224.95	$227.98	$231.01	$234.04	$237.07	$240.10	$341.60	$347.66	$353.72	$359.78	$365.84	$371.90	$377.95	$384.01	$390.07	$396.13	$402.19	$605.20	$617.32	$629.44	$641.55	$653.67	$665.79	$677.91	$690.03	$702.14	$714.26	$726.38		
Difference		$15.59	$49.14	$47.12	$45.10	$43.08	$41.06	$39.05	$37.03	$35.01	$32.99	$30.97	$28.96	$82.68	$78.65	$74.61	$70.57	$66.54	$62.50	$58.47	$54.43	$50.39	$46.36	$42.32	$149.78	$141.70	$133.63	$125.56	$117.49	$109.42	$101.34	$93.27	$85.20	$77.13	$69.06		
		25.0%	30.6%	28.4%	26.4%	24.5%	22.7%	21.0%	19.4%	17.9%	16.4%	15.0%	13.7%	31.9%	29.2%	26.7%	24.4%	22.2%	20.2%	18.3%	16.5%	14.8%	13.3%	11.8%	32.9%	29.8%	27.0%	24.3%	21.9%	19.7%	17.6%	15.6%	13.8%	12.1%	10.5%		

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
Current Rates vs Proposed Rates

		Monthly Usage																																	
kW		0	500	500	500	500	500	500	500	500	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	36,500	73,000	109,500	146,000	182,500	219,000	255,500	292,000	328,500	365,000	-	73,000	146,000	219,000	292,000	365,000	438,000	511,000	584,000	657,000	730,000	-	146,000	292,000	438,000	584,000	730,000	876,000	1,022,000	1,168,000	1,314,000	1,460,000
Current Rates																																			
Customer Charge	$169.80/Bill	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80
Demand Charge	$2.547/kW	$0.00	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00
Riders																																			
TCJA	-8.0%	-$13.58	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10
SMR 2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
SDER	$123.10/Bill	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10
DSIC	7.5%	$25.68	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72
STAS-D	-0.28%	-$1.03	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50
Current Rates		$367.08	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12
Proposed Rate Design																																			
Customer Charge	$235.00/Bill	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00
Demand Charge	$3.881/kW	$0.00	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00
Riders																																			
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Proposed Rate Design		$235.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00
Difference		-$132.08	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88
		-36.0%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
Current Rates vs Proposed Rates

		Monthly Usage																																	
kW		0	500	500	500	500	500	500	500	500	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	36,500	73,000	109,500	146,000	182,500	219,000	255,500	292,000	328,500	365,000	-	73,000	146,000	219,000	292,000	365,000	438,000	511,000	584,000	657,000	730,000	-	146,000	292,000	438,000	584,000	730,000	876,000	1,022,000	1,168,000	1,314,000	1,460,000
Current Rates																																			
Customer Charge	$169.80/Bill	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80
Demand Charge	$2.547/kW	$0.00	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00
Riders																																			
TCJA	-8.0%	-$13.58	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10
SMR 2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
SDER	$123.10/Bill	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10
DSIC	7.5%	$25.68	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72
STAS-D	-0.28%	-$1.03	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50
Current Rates		$367.08	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12
Proposed Rate Design																																			
Customer Charge	$235.00/Bill	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00
Demand Charge	$3.881/kW	$0.00	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00
Riders																																			
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Proposed Rate Design		$235.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00
Difference		-$132.08	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88
		-36.0%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%

PPL Electric Utilities Corporation
Rate Schedule: LP-4 Large General Service at 12,470 Volts
Current Rates vs Proposed Rates

		Monthly Usage																																	
kW		0	500	500	500	500	500	500	500	500	500	500	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	36,500	73,000	109,500	146,000	182,500	219,000	255,500	292,000	328,500	365,000	-	73,000	146,000	219,000	292,000	365,000	438,000	511,000	584,000	657,000	730,000	-	146,000	292,000	438,000	584,000	730,000	876,000	1,022,000	1,168,000	1,314,000	1,460,000
Current Rates																																			
Customer Charge	$169.80/Bill	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80	$169.80
Demand Charge	$2.547/kW	$0.00	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$1,273.50	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$2,547.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00	$5,094.00
Riders																																			
TCJA	-8.0%	-$13.58	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$115.46	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$217.34	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10	-$421.10
SMR 2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
SDER	$123.10/Bill	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10	$123.10
DSIC	7.5%	$25.68	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$153.19	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$280.70	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72	$535.72
STAS-D	-0.28%	-$1.03	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$6.15	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$11.27	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50	-$21.50
Current Rates		$367.08	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$2,189.59	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$4,012.10	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12	$7,657.12
Proposed Rate Design																																			
Customer Charge	$235.00/Bill	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00	$235.00
Demand Charge	$3.881/kW	$0.00	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$1,940.50	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$3,881.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00	$7,762.00
Riders																																			
ACR 4	$1.057/kW	$0.00	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$528.50	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$1,057.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00	$2,114.00
Proposed Rate Design		$235.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$2,704.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$5,173.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00	$10,111.00
Difference		-$132.08	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$514.41	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$1,160.90	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88	$2,453.88
		-36.0%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
Current Rates vs Proposed Rates

		Monthly Usage											
kW		-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
LF%		100%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
kWh		-	-	365,000	730,000	1,095,000	1,460,000	1,825,000	2,190,000	2,555,000	2,920,000	3,285,000	3,650,000
Current Rates													
Customer Charge	$994.00/Bill	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00
Riders													
TCJA	-8.0%	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52
SMR-2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$0.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00
SDER	$101.50/Bill	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50
STAT-D	-0.28%	-$3.02	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82	-$17.82
Current Rates		$1,076.07	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27	$6,346.27
Proposed Rate Design													
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders													
ACR 4	$1.057/kW	$0.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00	$5,285.00
Proposed Rate Design		$973.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44	$6,258.44
Difference		-$102.63	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83	-$87.83
		-9.5%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
Current Rates vs Proposed Rates

		Monthly Usage											
kW		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	
kWh		-	730,000	1,460,000	2,190,000	2,920,000	3,650,000	4,380,000	5,110,000	5,840,000	6,570,000	7,300,000	
Current Rates													
Customer Charge	$994.00/Bill	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00
Riders													
TCJA	-8.0%	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52
SMR-2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00
SDER	$101.50/Bill	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50
STAT-D	-0.28%	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62	-$32.62
Current Rates		$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47	$11,616.47
Proposed Rate Design													
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders													
ACR 4	$1.057/kW	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00	$10,570.00
Proposed Rate Design		$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	$11,543.44	
Difference		-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	-$73.03	
		-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	

PPL Electric Utilities Corporation
Rate Schedule: LP-5 Large General Service at 69,000 Volts or Higher
Current Rates vs Proposed Rates

		Monthly Usage											
kW		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
LF%		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	
kWh		-	1,460,000	2,920,000	4,380,000	5,840,000	7,300,000	8,760,000	10,220,000	11,680,000	13,140,000	14,600,000	
Current Rates													
Customer Charge	$994.00/Bill	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00	$994.00
Riders													
TCJA	-8.0%	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52	-$79.52
SMR-2	$63.12/Bill	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12	$63.12
CER	-$0.01/Bill	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01	-$0.01
ACR 4	$1.057/kW	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00
SDER	$101.50/Bill	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50	$101.50
STAT-D	-0.28%	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21	-$62.21
Current Rates		$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88	$22,156.88
Proposed Rate Design													
Customer Charge	$973.44/Bill	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44	$973.44
Riders													
ACR 4	$1.057/kW	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00	$21,140.00
Proposed Rate Design		$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44	$22,113.44
Difference		-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44	-$43.44
		-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%

YEAR_MO	>=0 <50	>=50 <100	>=100 <250	>=250 <500	>=500 <750	>=750 <900	>=900 <1000	>=1000 <1500	>=1500 <2000	>=2000 <2500	>=2500 <3000	>=3000 <3500	>=3500 <4000	>=4000 <4500	>=4500 <5000	>=5000 <6000	>=6000
2024-11	49,721	29,677	147,155	331,599	276,603	123,816	65,592	180,890	54,264	16,500	5,621	2,165	981	522	311	389	795
2024-12	40,690	20,473	94,662	233,003	217,623	106,076	60,623	221,799	128,596	72,862	40,602	22,489	12,241	6,889	3,892	3,601	2,745
2025-01	35,330	17,186	75,946	189,051	185,677	92,537	54,078	202,375	135,093	97,474	69,222	47,322	31,697	20,510	13,038	13,194	10,113
2025-02	34,361	17,646	83,098	204,836	185,610	87,297	49,825	183,886	125,643	94,217	70,751	50,658	34,998	23,560	15,152	15,946	12,386
2025-03	41,073	23,350	112,091	254,419	205,229	93,973	54,046	197,103	121,576	76,112	45,724	27,055	15,953	9,150	5,259	5,004	3,523
2025-04	48,009	27,193	131,150	292,629	237,944	109,173	62,149	208,947	96,924	42,803	18,304	8,258	3,879	1,860	1,009	935	911
2025-05	53,855	29,640	143,338	322,830	274,226	123,577	66,693	186,507	59,604	18,959	6,453	2,666	1,243	663	383	398	815
2025-06	50,159	28,527	129,158	302,587	280,210	133,002	71,637	200,640	62,356	19,578	6,739	2,765	1,381	703	442	493	951
2025-07	42,729	20,769	74,748	180,554	213,548	127,984	80,842	303,627	144,957	59,313	23,449	9,553	4,278	2,062	1,128	1,048	1,714
2025-08	42,352	20,940	74,165	182,397	219,815	131,532	82,937	303,367	139,799	55,322	21,406	8,626	3,824	1,857	1,030	998	1,677
2025-09	47,637	24,930	112,193	269,814	271,127	136,470	77,093	229,744	79,259	25,982	9,396	3,898	1,772	929	576	637	1,217
2025-10	50,747	30,039	145,128	327,635	291,767	131,698	68,266	177,124	48,024	13,418	4,510	1,818	887	510	373	432	939

>=0 <50	>=50 <100	>=100 <250	>=250 <500	>=500 <750	>=750 <900	>=900 <1000	>=1000 <1500	>=1500 <2000	>=2000 <2500	>=2500 <3000	>=3000 <3500	>=3500 <4000	>=4000 <4500	>=4500 <5000	>=5000 <6000	>=6000
50,219	37,217	121,726	271,191	277,989	142,687	82,849	287,171	134,598	55,711	21,967	8,866	4,113	2,121	1,121	1,112	1,407

WITNESS: Steven W. Wishart

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-20

Please confirm or deny whether increased reliance on fixed customer charges has an economically regressive impact due to the correlation between income and energy use. If denied, please explain why and provide citations to metered data, studies, or learned treatises that support PPL's position.

PPL Electric Response

Denied. This premise assumes that lower income is correlated to lower energy usage. However, in PPL Electric's service territory, low-income customers tend to be high use customers when compared to other customers in the residential customer class. See the response to CAUSE-PA I-20 Attachment 1. That data shows that Confirmed Low Income Customers use 16% to 20% more electricity on average than average residential customers, and customers enrolled in CAP use about 25% more electricity than average residential customers. Therefore, increases in fixed customer charges can actually reduce certain low-income customers' electric bills by shifting costs away from kWh-based charges. Moreover, even with the Company's proposed increases in fixed customer charges, a substantial portion of the bill remains subject to consumption-based or, in the case of certain non-residential customers, demand-based charges. Thus, customers still have a strong incentive to reduce their electric consumption and demand if they want to reduce their overall electric bills.

In addition, this premise fails to recognize the importance of PPL Electric's Customer Assistance Program ("CAP") in mitigating the impacts of the Company's proposed base rate increase on low-income customers. For example, under the Percent of Income ("PIP") option, CAP participants' monthly bills are calculated based on their monthly income. As such, their monthly bill amounts would be unaffected by the proposed base rate increase or by shifts in costs to be recovered between the Company's fixed customer charges versus consumption-based charges.

WITNESS: Lisa Norden
Steven W. Wishart

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-22

Please provide data showing average household income and associated data for average household size and average household electricity use for residential customers of PPL for the last three complete years available. For the same time period, please provide the residential bill impacts as shown in Table 5 of the direct testimony of PPL witness Wishart by (a) household usage in 50 kWh increments and (b) for household income ranging from zero to one times the federal poverty level, 1 to 1.5 times the federal poverty level, 1.5 to 2 times the federal poverty level, 2 to 2.5 times the federal poverty level, 2.5 to 3 times the federal poverty level, 3 to 3.5 times the federal poverty level, and 3.5 to 4 times the federal poverty level. Please provide the requested quantitative information in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.

PPL Electric Response

The Company does not have the requested "data showing average household income and associated data for average household size . . . for the last three complete years available." The Company only has household income and size information for customers that have provided that information to PPL Electric, usually for the purpose of enrolling in assistance programs. The average residential electric consumption for each of the last three years can be found in the "Average Rate History" tab of EJA I-18 Attachment 1.

See EJA I-16 Attachment 1 for a spreadsheet that allows for bill impact calculations.

WITNESS: Bickey Rimal

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-34

Please refer to the direct testimony of PPL witness Rimal. Please explain how the minimum system method for classifying customer costs ensures that customer charges only include costs that vary exclusively or almost exclusively based on the number of customers served. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The minimum system method is part of the allocated cost of service study ("ACOSS") and is not directly used to set the customer charge. The per unit customer cost from the ACOSS was used as a guide to inform the customer charge proposed by PPL Electric witness Wishart. As explained in PPL Electric's witness Wishart's testimony (PPL Electric St. No. 8), the Company is only proposing a modest increase in customer charge and setting it at $17.00 when the cost of service analysis supports $42.96. Notwithstanding the fact that the proposed customer charge is not directly based on the customer costs calculated in the ACOSS, it is appropriate to classify a portion of the distribution system as being customer-related based on the results of the minimum system study. As explained in the direct testimony of PPL Electric witness Rimal (PPL Electric St. No. 7), the minimum system isolates the portion of cost that varies based on the number of customers and is not related to the level of demand.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-35

Please refer to the direct testimony of PPL witness Rimal. Please explain why Concentric does not recommend use of the basic customer method for classifying customer costs. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The basic customer method is based on a very restrictive definition of customer costs and, as a result, does not include all appropriate customer-related costs in the calculations. The concept underlying the minimum system methodology, on the other hand, recognizes that a significant portion of the distribution system costs are incurred irrespective of the peak demand of the customers. In other words, increases or decreases in demand alone do not result in proportional increases or decreases in the number of poles and miles of conductors required to distribute electricity geographically. For example, if the load of customers in the Company's service territory was significantly reduced, but the number of customers was unchanged, we would not expect the number of poles and miles of wires to be reduced by the same proportion. As a result, the costs associated with a distribution system relate to both the peak amount of load the system is designed to deliver and the number of customers it is designed to serve. Hence, it is appropriate to classify distribution system costs on both a demand-related and customer-related basis.

In addition, the Commission has approved the use of the minimum system methodology in PPL Electric's prior rate cases, including its most recent fully litigated base rate case at Docket Nos. R-2012-2290597, et al. As the Commission

declared on page 113 of its Opinion and Order entered on December 28, 2012, in that proceeding:

> We conclude that the OCA has not presented convincing arguments in this proceeding that would cause us to re-evaluate our determination in PPL's prior proceeding. PPL's proposed COSS in the instant proceeding is virtually identical to the COSS approved in 2010, is consistent with the NARUC Manual and more accurately reflects cost-causation principles than the COSS methodology the Company utilized prior to the 2010 base rate case.

Also, consistent with the above-quoted passage, the Electric Utility Cost Allocation Manual published by the National Association of Regulatory Utility Commissioners, or "NARUC" ("NARUC Manual") dedicates an entire chapter to the classification and allocation of distribution plant.[1] As a part of that chapter, the NARUC Manual identifies the minimum system methodology as one of the two methods used to determine the demand-related and customer-related components of the distribution system.

[1] NARUC, Electric Utility Cost Allocation Manual, Chapter 6, at p. 83-99 (1992).

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-36

Please refer to the direct testimony of PPL witness Rimal. Please confirm or deny that distribution system components, including services, transformers, and secondary conductors, are sized based on demand. Please explain PPL's position. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

Yes. However, a portion of distribution system costs are incurred irrespective of the peak demand of the customers. In other words, increases or decreases in demand alone do not result in proportional increases or decreases in the number of poles and miles of conductors required to distribute electricity geographically. For example, if the load of customers in the Company's service territory was significantly reduced, but the number of customers was unchanged, the Company would not expect the number of poles and miles of wires to be reduced by the same proportion.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-37

Please provide a full, disaggregated, and detailed account of all cost types classified as customer costs (see Table 3 of the direct testimony of PPL witness Rimal, at page 24) and for each, the reason that PPL takes the position that the particular cost is a customer cost. For example, please break out "customer service" into costs for establishing new accounts, costs to handle billing inquiries and disputes, costs for disconnection and reconnection. Please indicate how bill arrearages are classified and the reason for the approach. Please provide the requested quantitative information in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.

PPL Electric Response

The calculations supporting Table 3 of the direct testimony of PPL Electric witness Rimal can be found in the "testimony" tab of the ACOSS model, which was provided as I&E-RE-I-14-D CONFIDENTIAL Attachment 1. The "ACCT DETAIL" sheet of the same attachment shows how costs in each FERC account (both plant-related and O&M) are classified as customer-related.

The ACOSS is conducted at the FERC Account level and hence the level of detail this question seeks is not available. For example, customer service related expenses are tracked under FERC Account 908, and the ACOSS allocated the entirety of FERC Account 908 to the various rate classes. Additionally, the Company does not track costs at the disaggregated level contemplated by this question (i.e., breaking out "customer service" into costs for establishing new accounts, costs to handle billing inquiries and disputes, costs for disconnection and reconnection, etc.).

The portion of bill arrearages that is deemed uncollectible is tracked in FERC Account 904 and is classified as customer-related and allocated to rate classes based on the estimated uncollectible expense by class. The uncollectible costs are

classified as customer-related because those costs are not related to the energy consumed or demand imposed by the customers. In addition, FERC Account 904 is categorized under Customer Accounts Expense under the Uniform Systems of Accounts. As a result, the ACOSS classifies FERC Account 904 as customer-related.

WITNESS: Bickey Rimal

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-39

Please detail the extent to witness PPL or its consultants have analyzed differences in the costs of services, meters, and other infrastructure based on customer premises types, number of customers at a premise, and expected demand. For example, has PPL studied how the cost to connect a customer in a multi-family dwelling is lower than that for a single-family home on a large suburban residential lot? Please provide all such analysis, and please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

Since PPL Electric does not have a separate tariff definition for residential customer by dwelling type (i.e., multi-family dwelling, single family dwelling, etc.), the Company has not analyzed differences in the costs of services, meters, and other infrastructure based on customer premises types, number of customers at a premises, and expected demand. However, to the extent that a residential class composed solely of single-family housing has a higher cost to serve than a residential class that has other housing types besides single-family housing, that difference would already be captured in the allocated cost of service study (“ACOSS”). For example, if a residential class composed of both individually-metered multi-family and single-family housing has lower energy and demand than a residential class composed solely of single-family housing, those cost differences would already be captured by the allocators used in the ACOSS. Moreover, master-metered multi-family buildings would not be a part of the residential customer class. However, the Company does not have a separate tariff definition for small commercial customers by building type either.

WITNESS: Bickey Rimal
Sharon Leskowsky

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-40 Please indicate whether PPL and its consultants take the position that fixed costs, as the term is used in accounting, means that those costs should also be recovered through fixed charges. Please provide any and all learned treatises, authoritative references, or economics papers or briefs that establish that economic efficiency in rate making is improved when fixed costs are recovered through fixed charges.

PPL Electric Response

It is desirable to recover fixed costs through fixed charges to the extent possible, subject to gradualism and bill impact considerations. When rate structures are not aligned with cost structures, customers do not receive proper price signals, which will ultimately lead to inefficient choices and improper allocations of resources.

Professor James C. Bonbright's eight criteria of a desirable rate structure have remained viable and resilient over the four decades since their first publication (*Principles of Public Utility Rates*, 1961, page 291). As a general matter, rate structures that are aligned with cost structures will result in rates that align with several of these criteria espoused by Professor Bonbright:

1) Revenue stability from year over year: Rate structure that matches cost structure will lead to stability of revenue generated by the rates. For example, under a rate structure where a significantly larger portion of fixed costs is recovered in variable rates, changes in weather and other variables that impact consumption will result in volatility in revenue collection for the utility.
2) Avoidance of "undue discrimination" in rate relationships: Rate structure that matches cost structure will reduce cross-subsidization between and among different customers. When volumetric rates or variable rates recover a significant portion of the fixed cost, it increases the risk of cost shifting between

customers, specifically from low volume users to high volume users. When a large proportion of fixed costs are recovered from volumetric rates, the volumetric rates will, by design, be higher than the volumetric costs and as a result, larger users will pay more than their share of fixed cost, while the low volume users will pay less than their share of fixed cost.

3) Efficiency of the rate classes and rate blocks in discouraging wasteful use of service while promoting all justified types and amount of use: Rate structures that are aligned with cost structure will provide proper price signals and promote efficiency by discouraging waste while encouraging justified usage.

In addition to fulfilling some of the desirable rate structure criteria described above, the existence of multi-part tariffs is founded on rate and cost structure alignment. There is extensive literature regarding how economic welfare can be maximized for natural monopolies by moving from a linear one-part pricing based on marginal cost to a non-linear pricing involving multiple part tariffs. For example, Brown and Sibley (1986) and Berg and Tschirhart (1988) discuss how multi-part tariffs can maximize economic welfare.[1,2] Joskow (2007) also provides a summary of literature on non-linear pricing.[3]

[1] Brown, Stephen J. and David S. Sibley. The theory of public utility pricing. Cambridge University Press, 1986.
[2] Sanford V. Berg, and John Tschirhart. Natural monopoly regulation: principles and practice. Cambridge University Press, 1988.
[3] Joskow, Paul L. "Regulation of Natural Monopolies." Handbook of Law and Economics, Volume 2, Number 2, 2007, pp. 1274-1280.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-43

Please refer to page 15 of the direct testimony of PPL witness Rimal. Please provide a detailed explanation of how PPL and its consultants characterized the hypothetical minimum system. Please provide copies of the analysis used to derive the components and their sizes and costs that are deemed to be part of the hypothetical minimum system. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The minimum system used in the analysis was selected based on the guidance provided by the NARUC Manual. The minimum size used in the minimum system studies is based on the guidance provided by the NARUC Manual regarding the selection of the minimum-sized assets. According to the Manual, across all asset types (i.e., poles, conductors, and line transformers), the minimum-sized asset used in the analysis should be the minimum-sized asset currently being installed. The hypothetical minimum system was constructed using the minimum-sized assets currently being installed by the Company, based on the information provided by engineering personnel at the Company. For example, minimum sized poles used in the study are the “minimum height pole currently being installed” in accordance with the NARUC Manual.[1] Similarly, the minimum sized overhead and underground conductors used in the study are “minimum size conductor currently being installed” and “minimum size cable currently being installed”, respectively. Finally, the minimum sized transformer used is the “minimum size transformer currently being installed.”

[1] NARUC, Electric Utility Cost Allocation Manual, Chapter 6, at p. 91 (1992).

The minimum system studies were provided as part of Company's prior response to OCA I-1. See the following attachments:

1) OCA I-1 Attachment 162 Rimal: Pole_Study;
2) OCA I-1 Attachment 163 Rimal: PPL_Conductor_Study; and
3) OCA I-1 Attachment 169 Rimal: Transformers_Study

WITNESS: Bickey Rimal

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-44

Please refer to page 16 of the direct testimony of PPL witness Rimal. Please explain whether PPL or its consultants have done any analysis of the correlation of the level of demand to the incidence of operations and maintenance ("O&M") costs. If so, please provide any such analysis. If not, please explain why not.

PPL Electric Response

No such analysis has been conducted. At page 16 of his testimony (PPL Electric St. No. 7), Mr. Rimal does not discuss the correlation of the level of demand to the incidence of operations and maintenance ("O&M") costs. Mr. Rimal functionalized and allocated O&M costs based on the cost allocation methods used for the Company's corresponding plant accounts based on the assumption that a utility's distribution-related O&M expenses support the utility's corresponding plant-in-service accounts.

WITNESS: Bickey Rimal

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-45

Please refer to page 17 of the direct testimony of PPL witness Rimal. Please detail the amount and categories of Administrative and General Expenses classified as customer costs, and the basis for PPL's decision to take the approach it does relating to classification of such costs. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The assignment of classification factors associated with the Administrative and General (A&G) Expenses can be found in the "ACCOUNTS" tab of the Allocated Cost of Service Study ("ACOSS") model, which was provided in prior response I&E-RE-I-14-D CONFIDENTIAL Attachment 1. The A&G expenses can be found in rows 505-516 of the "ACCOUNTS" tab. All the A&G costs are classified and allocated using internal allocators developed within the ACOSS model. Since the A&G costs are overhead costs not tied to a specific function or sub-function, they are classified and allocated using general allocators based on labor and plant ratios. A&G expenses related to labor (for example, A&G salaries, Employee Benefits, Injuries & Damages, etc.) are allocated using the labor allocator, while other A&G expenses are allocated using plant-based allocators.

WITNESS: Bickey Rimal

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-49

Please refer to page 19 of the direct testimony of PPL witness Rimal. Please explain whether meter-related costs are adjusted for the age and historical cost of meters used within a class, and if not, why not. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The development of the meter allocator is described on page 13 of PPL Electric Exhibit BR-2. Specifically, a meter study was conducted to develop the meter allocator. The meter allocator is based on the number and type(s) of meters installed for each rate class and the associated replacement costs of each type of meter. The age and historical cost of meters by customer class is not available, hence it was not used to develop the meter allocator. The Company believes that the allocator it developed is a reasonable allocator to allocate meter costs.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Energy Justice Advocates (EJA)
Dated November 4, 2025
Docket No. R-2025-3057164

EJA-PPL-I-50

Please refer to page 19 of the direct testimony of PPL witness Rimal. Please confirm that PPL and its consultants do not differentiate among customers within a class as regards the cost of meters, the cost and size of services, and the cost and size of transformers serving customers. Please explain why PPL takes the position that it does on this issue. Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

No. The meter allocator is based on the on the number and type(s) of meters installed for each rate class and the associated replacement costs of each type of meter. To the extent a particular class has customers that have different types of meters, those differences will be accounted for in the overall meter allocator. Similarly, the service allocator accounts for differences in size and length of service by class while developing the services allocator. The demand portion of line transformers is allocated to classes using non-coincident peak demand and accounts for the contributions of individual customers to the class peak. The customer component of line transformers is allocated using customer counts and does not distinguish based on the size of the customer.

WITNESS: Lisa Norden

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Energy Justice Advocates (EJA)
Dated November 11, 2025
Docket No. R-2025-3057164

EJA-PPL-III-36

Please refer to pages 12-13 of the direct testimony of PPL witness Norden. Please detail by the amount and customer class how costs in the USR are allocated and recovered, for the historical, future, and fully-projected future test years. If USR costs are not allocated to or recovered from any specific customer classes, please explain why not.

Please provide the quantitative information requested by this question in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.

Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to a Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

Costs in the Universal Service Rider ("USR") are not allocated or recovered in the Historic, Future, or Fully Projected Future Test Years because those costs are recovered through the rider mechanism and not base distribution rates. The USR rider mechanism is recovered from residential customers. The Company notes that it has proposed to recover the costs associated with employees' salaries and wages supporting the Universal Service and Energy Conservation Plan ("USECP") through the USR beginning in the Fully Projected Future Test Year. As such, those costs are included in the costs being allocated and recovered through base rates in the Historic and Future Test Years.

PPL ELECTRIC UTILITIES CORPORATION
COMPUTATION OF PROPOSED TRANSMISSION SERVICE CHARGE
COMPUTATION PERIOD: DECEMBER 1, 2025 THROUGH NOVEMBER 30, 2026

Line No.		Total	Residential	Small Commercial & Industrial	Large Commercial & Industrial - Primary	Large Commercial & Industrial - Transmission
1	Transmission Service Charge		(A)	(A)	(B)	(B)
2	TCd = Total Demand-related Portion of Projected PJM-Billed Transmission Service Expenses (Schedule B)	$ 292,578,811	$ 235,994,069	$ 52,664,186	$ 3,276,883	$ 643,673
3	TCe = Total Energy-related Portion of Projected PJM-Billed Transmission Service Expenses (Schedule B)	1,430,548	1,430,548	-	-	-
3A	Total Directly Assignable PJM Expenses - Residential only (Schedule B-1)	13,257,981	13,257,981	-	-	-
3B	Net Metering Expenses (Schedule B)	2,514,198	-	589,504	1,924,694	-
4	E = Experienced Net Over/(Under) Collections, Including Interest and Audit Adjustment (C),	(7,628,375)	(1,580,284)	(2,577,943)	(2,954,739)	(515,409)
	Net Prior Period Remaining Balance	-		-	-	-
5	Net Over(Under) Collection Amount	(7,628,375)	(1,580,284)	(2,577,943)	(2,954,739)	(515,409)
6	Total Amount to be Recovered (Line 2 plus Line 3 plus Line 3A plus Line 3B less Line 5	$ 317,409,913	$ 252,262,882	$ 55,831,633	$ 8,156,316	$ 1,159,082
7	Total Amount to be Recovered, Including MFC (Line 6 times MFC)	$ 323,503,613	$ 258,227,890	$ 55,960,325	$ 8,156,316	$ 1,159,082
8	S = Projected Total Retail KWH Sales to Customers	10,224,991,983	8,208,248,491	1,801,061,542	132,268,873	83,413,077
9	Billing Demand kW					
10	Peak Load Contribution (MW)				400,418	66.0
11	Merchant Function Charge Factor (MFC)					
	Residential	1/(1 - .0231) =	1.023646			
	Small Commercial & Industrial	1/(1 - .0023) =		1.002305		
12	$\frac{1}{(1 - T)}$ = (T = 5.9% Gross Receipts Tax)	x 1.062699				
13	TSC = Transmission Service Charge ($/ KWH)					
	Energy Rate ($/KWH) (w/o GRT)		$ 0.03146	$ 0.03107	$ -	$ -
	Demand Rate ($/kW) (w/o GRT)				$ 20.370	$ 17.562
	Energy Rate ($/KWH) (w/ GRT)		$ 0.03343	$ 0.03302	$ -	$ -
	Demand Rate ($/kW) (w/ GRT)				$ 21.647	$ 18.663

(A) TSC=[TCe/S + TCd/S - E/S] x 1/(1-T)

(B) TSC=TSCd + TSCe
TSCd=[TCd/D] x 1/(1-T)
TSCe=[TCe/S-E/S] x 1/(1-T)

(C) Schedule 1 of the Transmission Service Charge Reconciliation Report

(D) In accordance with the Commission's approval of PPL Electric's Default Service Program and Procurement Plan for the Period June 1, 2025 through May 31, 2029 at Docket No. P-2024-3047290, PPL Electric is filing a new TSC to be effective for the 12-month period of December 1, 2025 through November 30, 2026.

Schedule A

PPL ELECTRIC UTILITIES CORPORATION
Projected December 2025 to November 2026 PJM-Billed Transmission Service Expenses by Month and Net Metering Expenses

Line No.	Description	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	September 2026	October 2026	November 2026	Total
	Demand Components													
1	Network Transmission Service Charge	$24,005,089	$24,005,089	$21,682,016	$24,005,089	$23,230,732	$24,005,089	$23,230,732	$24,005,089	$24,005,089	$23,230,732	$24,005,089	$23,230,732	$282,640,567
2	Network Transmission Service Charge - Call Option	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Seams Elimination Cost Assignment - SECA Charge/SECA Call Option	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Reactive Supply and Voltage Control from Generation Sources Service	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-
5	Black Start Service	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-
6	Transmission Losses (Point-to-Point) Credits	$ -	$ -	$ -	$ -	$ -	$ -							-
7	Non-Firm Point-to-Point Transmission Service Credits	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	$ (40,503)	(486,036)
8	Transmission Enhancement Charges	$867,128	$867,128	$867,128	$867,128	$867,128	$867,128	$867,128	$867,128	$867,128	$867,128	$867,128	$867,128	10,405,536
9	Reactive Services	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PJM Schedule 13 Expansion Cost Recovery Mechanism	-	-	-	-	-	-	-	-	-	-	-	-	-
11	PJM Defaults	-	-	-	-	-	-							-
12	Deferred Tax	$1,562	$1,562	$1,562	$1,562	$1,562	$1,562	$1,562	$1,562	$1,562	$1,562	$1,562	$1,562	18,744
13	Total Demand Components	$24,833,276	$24,833,276	$22,510,203	$24,833,276	$24,058,919	$24,833,276	$24,058,919	$24,833,276	$24,833,276	$24,058,919	$24,833,276	$24,058,919	$292,578,811
	Energy Components													
14	Reliability First Corporation Charge (RFC)	$2,423	$2,423	$2,189	$2,423	$2,345	$2,423	$2,345	$2,423	$2,423	$2,345	$2,423	$2,345	$28,530
15	PJM System Control and Dispatch Service	$36,103	$36,103	$32,610	$36,103	$34,939	$36,103	$34,939	$36,103	$36,103	$34,939	$36,103	$34,939	425,087
16	Transmission Owner Scheduling, System Control and Dispatch Service	$4,893	$4,893	$4,420	$4,893	$4,735	$4,893	$4,735	$4,893	$4,893	$4,735	$4,893	$4,735	57,611
17	Regulation and Frequency Response Service	$20,658	$20,658	$18,659	$20,658	$19,992	$20,658	$19,992	$20,658	$20,658	$19,992	$20,658	$19,992	243,233
18	Operating Reserve - Supplemental Reserve Service	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Day Ahead	$13,833	$13,833	$12,494	$13,833	$13,386	$13,833	$13,386	$13,833	$13,833	$13,386	$13,833	$13,386	162,869
20	Real Time (Balancing)	$28,952	$28,952	$26,150	$28,952	$28,018	$28,952	$28,018	$28,952	$28,952	$28,018	$28,952	$28,018	340,886
21	Synchronous Condensing Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Reserve - Synchonous Reserve	$11,579	$11,579	$10,459	$11,579	$11,206	$11,579	$11,206	$11,579	$11,579	$11,206	$11,579	$11,206	136,336
23	Non-Synchronized Reserves (OATT Schedule x)	$1,281	$1,281	$1,157	$1,281	$1,240	$1,281	$1,240	$1,281	$1,281	$1,240	$1,281	$1,240	15,084
24	Consumer Advocates of PJM States, Inc.	$53	$53	$48	$53	$52	$53	$52	$53	$53	$52	$53	$52	627
25	North American Electric Reliability Corporation Charge (NERC)	$1,723	$1,723	$1,556	$1,723	$1,667	$1,723	$1,667	$1,723	$1,723	$1,667	$1,723	$1,667	20,285
26	Day Ahead Scheduling Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Energy Components	$121,498	$121,498	$109,742	$121,498	$117,580	$121,498	$117,580	$121,498	$121,498	$117,580	$121,498	$117,580	$1,430,548
	Total Demand and Energy Components	$24,954,774	$24,954,774	$22,619,945	$24,954,774	$24,176,499	$24,954,774	$24,176,499	$24,954,774	$24,954,774	$24,176,499	$24,954,774	$24,176,499	$294,009,359

		Total 2025-2026	Factors	
	Demand Expense Allocation			
27	Residential	$ 235,994,069	80.66%	
28	Small Commercial & Industrial	52,664,186	18.00%	
29	Large Commercial & Industrial - Primary	3,276,883	1.12%	
30	Large Commercial & Industrial - Transmission	643,673	0.22%	
	Total	$ 292,578,811	100.00%	
	Energy Expense Allocation			
31	Residential	$1,430,548	100.00%	
32	Small Commercial & Industrial	-	0.00%	
33	Large Commercial & Industrial - Primary	-	0.00%	
34	Large Commercial & Industrial - Transmission	-	0.00%	
	Total	$ 1,430,548	100.00%	
	Total Expense Allocation			
35	Residential	$ 237,424,617		$ 290,088,803
36	Small Commercial & Industrial	52,664,186		99%
37	Large Commercial & Industrial - Primary	3,276,883		
38	Large Commercial & Industrial - Transmission	643,673		0.22%
	Total	$ 294,009,359		
	Net Metering Expense Allocation			
39	Residential	$ -		
40	Small Commercial & Industrial	589,504		
41	Large Commercial & Industrial - Primary	1,924,694		
42	Large Commercial & Industrial - Transmission	-		
	Total	$ 2,514,198		

Schedule B

PPL ELECTRIC UTILITIES CORPORATION
Projected December 2025 through November 2026 Directly Assignable PJM Expenses by Month

Residential Only

Line No.	Description	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	September 2026	October 2026	November 2026	Total
1	Directly Assignable PJM Expenses	$ 1,124,425	$ 1,124,425	$ 1,023,659	$ 1,124,425	$ 1,090,836	$ 1,124,425	$ 1,090,837	$ 1,124,425	$ 1,124,425	$ 1,090,837	$ 1,124,425	$ 1,090,837	$ 13,257,981

Schedule B-1

WITNESS: Andrew Castanaro
Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Energy Justice Advocates (EJA)
Dated December 5, 2025
Docket No. R-2025-3057164

EJA-PPL-IV-4

Please explain whether any changes in the transmission service charge over the past five years were for transmission infrastructure investments related in any material way to providing transmission service to large load customers. Please detail those changes, the amount of costs that the changes are based upon, and the impacts on the residential transmission service charge. Please provide spreadsheet(s) reflecting the calculation of the transmission service charge and how it is derived from the transmission infrastructure costs incurred.

Please provide the quantitative information requested by this question in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.

Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to a Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The Transmission Service Charge ("TSC") is a §1307 automatic adjustment clause through which the Company recovers transmission expenses applicable to its default service customers. The expense and resulting Company revenue is removed from the calculation of the Company's base distribution revenue requirement. As such, it is PPL Electric's position that the TSC is outside of the scope of this instant proceeding.

A description of costs recovered through the TSC is described in the Company's tariff. The TSC applies only to default service customers. The Company does not have this information broken down specifically for large load customers. See PPL Electric Exhibit GEO-1, pp. 59-61 and response to EJA-PPL-IV-1.

The Company has not interconnected any new large loads as of the date of this response, and there is no impact on the TSC. However, as shown in CAUSE-PA VIII-9 Attachments 1-3, it is anticipated that the addition of new large load customers will result in a reduction of residential customer transmission rates.

WITNESS: Andrew Castanaro

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Energy Justice Advocates (EJA)
Dated December 5, 2025
Docket No. R-2025-3057164

EJA-PPL-IV-5

Please explain whether any changes in the transmission service charge forecasted over the next five years are for transmission infrastructure investments that relate in any material way to providing transmission service to large load customers. Please detail those changes, the amount of costs that the changes are based upon, and the impacts on the residential transmission service charge. Please provide spreadsheet(s) reflecting the calculation of the transmission service charge and how it is derived from the transmission infrastructure costs incurred.

Please provide the quantitative information requested by this question in Microsoft Excel spreadsheet format, with all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included.

Please provide all documents and data relied upon in answering this question. Where any responsive information exists in or can be exported to a Microsoft Excel format (meaning *.xlsx, *.xls, *.ods, *.csv, or other formats compatible with Microsoft Excel), please provide it in a Microsoft Excel format file that has all cells unlocked, all formulae intact, and all assumptions, units, and referenced data sources or linked files specified and included, as well as any other format it exists in.

PPL Electric Response

The Transmission Service Charge ("TSC") is a §1307 automatic adjustment clause through which the Company recovers transmission expenses applicable to its default service customers. The expense and resulting Company revenue is removed from the calculation of the Company's base distribution revenue requirement. As such, it is PPL Electric's position that the TSC is outside of the scope of this instant proceeding.

The Company does not forecast changes in the TSC.

PPL Electric Utilities Corporation – Policy on Cost Allocation for Large Customer Interconnections

PPL Electric serves customers taking service at 69 kV and above at its LP-5 rate class. LP-5 customers are required to pay for the costs of the upgrades necessary to serve their load. PPL Electric Retail Tariff, Rule 4 – (C).4. However, certain upgrades benefit other PPL customers and/or the transmission grid. The costs of these upgrades may be excluded from the interconnecting customer's obligation and added to PPL Electric's transmission rate base.

It is PPL Electric's policy that upgrades to the networked bulk electric system made in connection with LP-5 customer interconnections will generally be excluded from the customer's obligation and included in transmission rate base. This policy is informed by FERC policy, which generally favors charging network customers for the costs of network facilities without an individualized benefit calculation:

> "[D]ue to the integrated nature of the transmission network, network facilities benefit all network users," even if "the facilities were installed to meet a particular customer's request for service." "[T]here is no need to identify further actual benefits in order to include the costs of network transmission facilities in transmission rates."

City of Anaheim, Cal., 113 FERC ¶ 61,091, at P 58 (2005), *reh'g denied*, 114 FERC ¶ 61,311 (2006).

At a minimum, the customer's direct connection cost is the sole responsibility of the connecting customer, more specifically, the transmission lines sourced from PPL Electric's substation/switchyard that terminate into the customers substation.

All other upgrades, including PPL Electric substations/switchyards will be evaluated on a case-by-case basis to determine if they provide benefits to other customers and/or the transmission grid. Examples of benefits to other customers that would cause an upgrade to be included in transmission rates includes, but is not limited to:

- Added system reliability;
- Increased capacity/lower congestion;
- Improved asset condition of existing facilities;
- Service to multiple transmission customers and/or retail feeders;
- Increased resiliency and operational flexibility;
- Expanded capacity for new generation flow and interconnections

If the customer's interconnection results in upgrades that will be included in transmission rate base, the Company reserves the right to include revenue guarantee provisions in the customer's Electric Service Agreement.

PPL Electric Utilities Corporation – Cost Allocation Review and Methodology for Large Customer Interconnections

Cost Allocation Review Process:

The Interconnection Affairs PM will pull together the following groups within Transmission Asset Management to review each project for their functional area:

- Interconnection Affairs – Rapid Response (RR) to interconnection request, Project Feasibility Report (PFR), Electrical Service Agreements (ESA), Construction Service Agreement (CSA), and confirmation of project costs.
- Planning – Line and sub equipment review and determination of dedicated vs network benefit.
- Project Development – Lead the development of deliverables for project scope, schedule and budget. Includes but not limited to project cost estimating, construction feasibility, confirmation of CSA scope and one-line, and financial budget.
- VP Planning and Asset Management – Provides approval for final cost allocation decision.

Cost Allocation Methodology is as follows for Direct Connect Transmission Line:

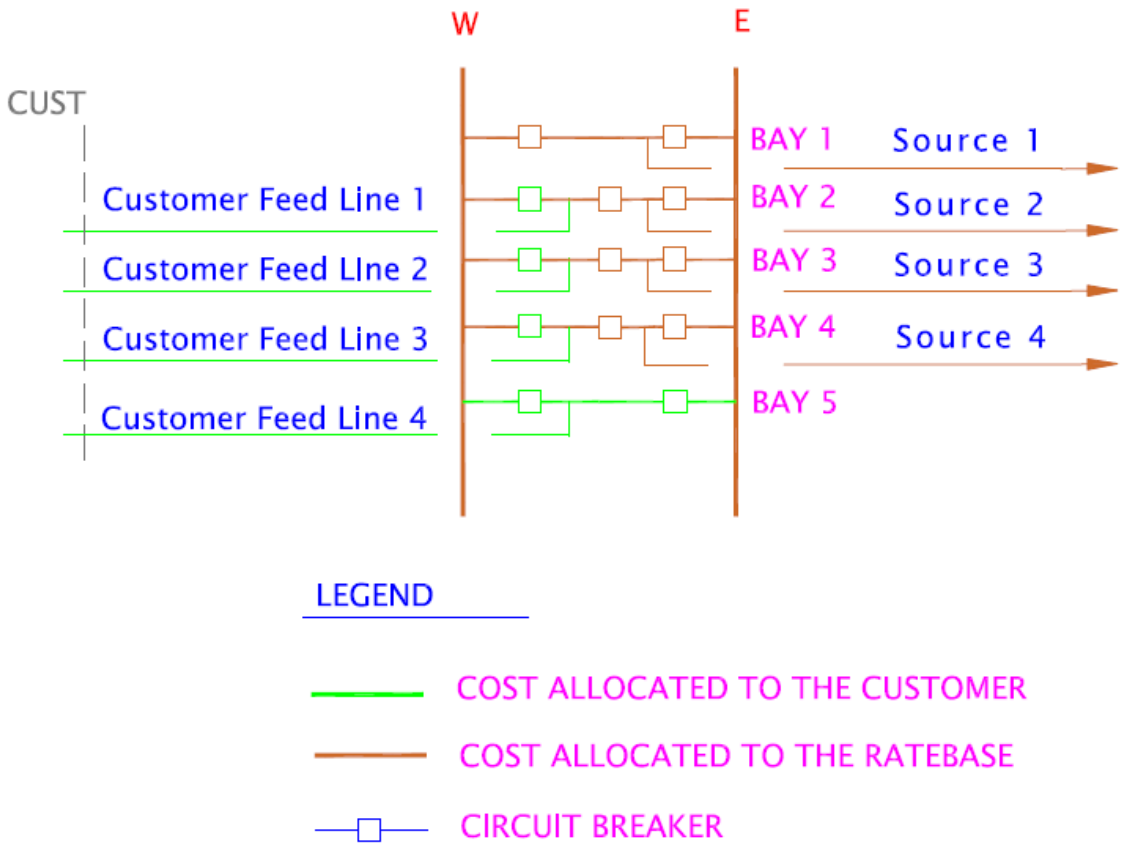
- All direct connection transmission lines that supplies customer substation. Below are typical assets but are not limited to:
    - Transmission Structures
    - Transmission conductor
    - Associated insulation and line hardware
    - Sectionalizing devices (i.e. switches, power circuit breakers, reclosers)
    - Grounding cable and hardware
    - Right of way easements and fee owned land

Cost Allocation Methodology is as follows for Substation equipment reviews:

The determining factor for cost allocation will be illustrated with the circuit breaker assets shown on Examples 1, 2, and 3 for ease of understanding at the highest level.

Interconnection Affairs will keep documented proof of each project site that is reviewed. A one-line will be color coded to denote direct customer costs vs network costs along with a cost spreadsheet.

Responsibility of Asset Matrix for Breaker and a Half (BAAH) Example 1:



Customer Responsible:

- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2W down-lead and dead-end structure
  - Sub: CB 2W
  - Sub: Two switches: 2WW & 2WE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors
- Bay 3:
  - Line: Customer Line 2
  - Sub: 3W down-lead and dead-end structure
  - Sub: CB 3W
  - Sub: Two switches: 3WW & 3WE
  - Sub: Three associated CCVT's

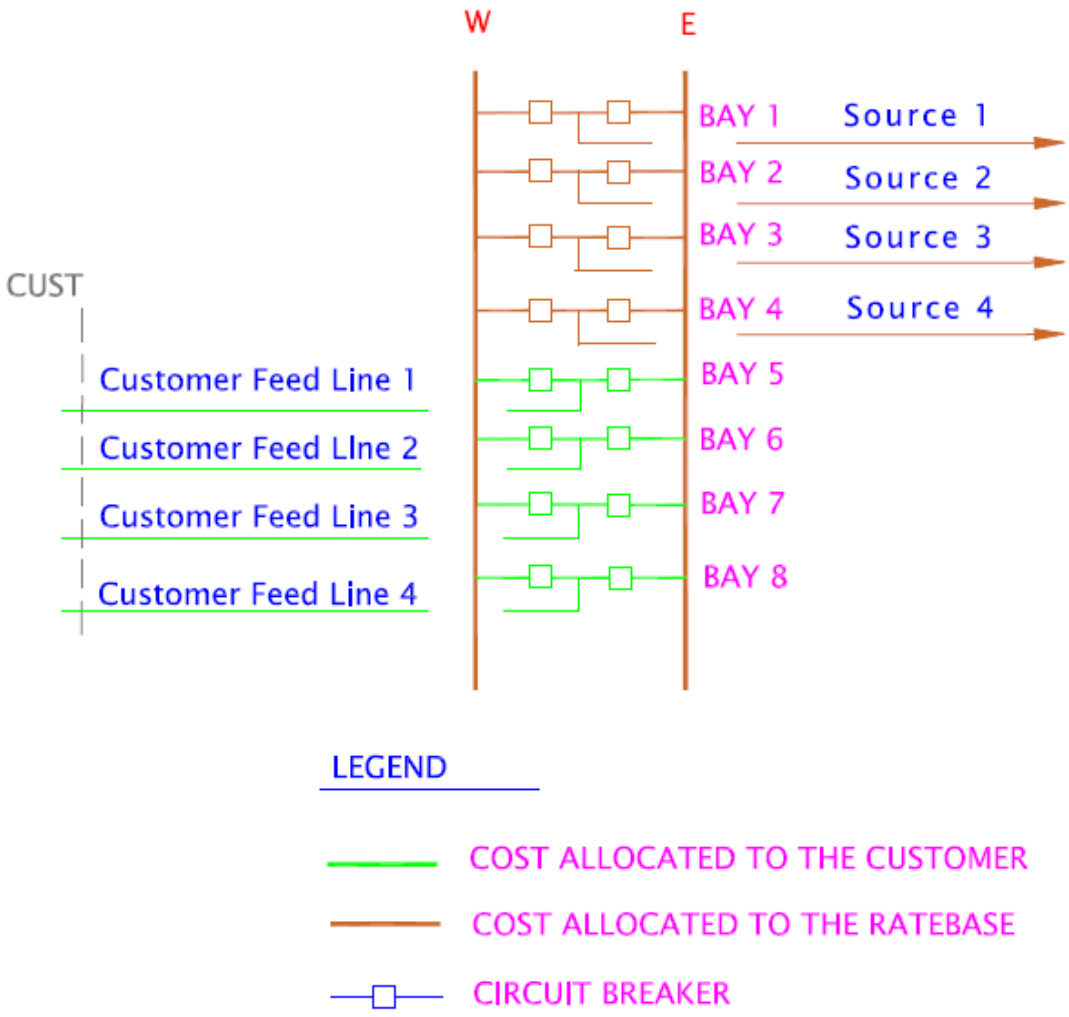
    - Sub: Three associated surge arrestors
- Bay 4:
    - Line: Customer Line 3
    - Sub: 4W down-lead and dead-end structure
    - Sub: CB 4W
    - Sub: Two switches: 4WW & 4WE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 5:
    - Line: Customer Line 4
    - Sub: 5W down-lead, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 5W & 5E
    - Sub: Four switches: 5WW, 5WE, 5TW, & 5EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

PPL Responsible:

- All other equipment and associated minor assets.

Responsibility of Asset Matrix for Double Breaker Double Buss (DBDB) Example 2:



Customer Responsible:

- Bay 1-4: No assets
- Bay 5:
  - Line: Customer Line 1
  - Sub: Bay 5 downleads, dead-end structure, bay conductor, and bay structures
  - Sub: CBs 5W &5E
  - Sub: Four switches: 5WW, 5WE, 5EW & 5EE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors

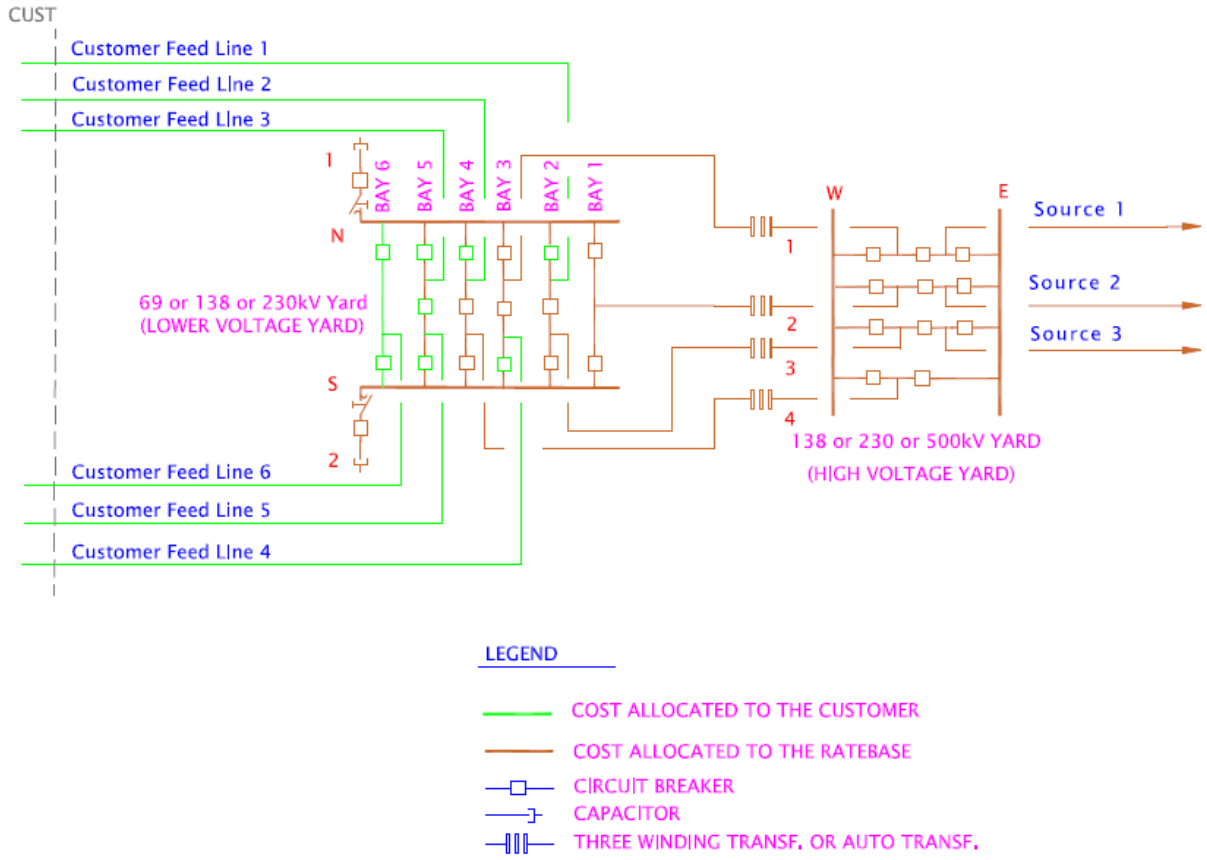
- Bay 6:
    - Line: Customer Line 2
    - Sub: Bay 6 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 6W & 6E
    - Sub: Four switches: 6WW, 6WE, 6EW & 6EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 7:
    - Line: Customer Line 3
    - Sub: Bay 7 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 7W & 7E
    - Sub: Four switches: 7WW, 7WE, 7EW & 7EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 8:
    - Line: Customer Line 4
    - Sub: Bay 8 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 8W & 8E
    - Sub: Four switches: 8WW, 8WE, 8EW & 8EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

PPL Responsible:

- All other equipment.

Responsibility of Asset Matrix for Step Down Substation Example 3:



Customer Responsible:

- Higher voltage yard:
  - No assets

- Lower voltage yard:
- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2N downleads and dead-end structure
  - Sub: CB 1N

    - Sub: Two switches: 2NN & 2NS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 3:
    - Line: Customer Line 4
    - Sub: 3S downleads and dead-end structure
    - Sub: CB 3S
    - Sub: Four switches: 3SS & 3SN
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 4:
    - Line: Customer Line 2
    - Sub: 4N downleads and dead-end structure
    - Sub: CB 4N
    - Sub: Two switches: 4NN & 4NS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 5:
    - Line: Customer Line 3 & 5
    - Sub: 5N & 5S downleads, dead-end structures, bay conductors, and bay structures
    - Sub: CBs 5N, 5T, & 5S
    - Sub: Six switches: 5NN, 5NS, 5TN, 5TS, 5SN, & 5SS
    - Sub: Six associated CCVT's
    - Sub: Six associated surge arrestors
- Bay 6:
    - Line: Customer Line 6
    - Sub: 6S downleads, dead-end structure, bay conductors, and bay structures
    - Sub: CBs 6N & 6S
    - Sub: Four switches: 6NN, 6TS, 6SN, & 6SS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

<u>PPL Responsible:</u>

All other equipment.

WITNESS: Steven W. Wishart

PPL Electric Utilities Corporation
Response to the Set XXI Data Requests of the
Office of Consumer Advocate (OCA)
Dated December 2, 2025
Docket No. R-2025-3057164

OCA XXI-15 Please provide a comparison of PPL's proposed residential customer charge to the residential customer charges of other major Pennsylvania electric utilities.

PPL Electric Response

Residential Customer Charge

PPL Proposed	$17.00
Citizens Electric of Lewisburg	$13.10
Duquense Light Company	$13.00
Met-Ed	$11.25
PECO	$11.30
Penelec	$11.25
PennPower	$11.00
Pike County	$9.55
UGI	$10.75
Wellsboro	$12.00
West Penn Power	$9.00

WITNESS: James Conrad

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Sustainable Energy Fund (SEF)
Dated November 25, 2025
Docket No. R-2025-3057164

SEF II-3	Regarding any incentives PPL offers customers regarding load management, provide a comparison of the eligibility and incentives provided as compared to the incentives provided by the proposed EV TOU program.
PPL Electric Response	The Company does not currently offer any other load management or demand response programs. However, under the Commission's Final Implementation Order for Phase V Act 129 EE&C (Docket No. M-2025-3052826), PPLE Electric may offer such programs as part of the Company's Phase V EE&C Plan. The Company filed its Phase V EE&C Plan on December 1, 2025, at Docket No. M-2025-3057329, and that proposed Plan is currently the subject of ongoing litigation in that proceeding.

Exhibit KRR-4

Edison Electric Institute, *2024 Financial Review:*

***Annual Report of the U.S. Investor-Owned Electric Utility Industry* (2024)**

Edison Electric
INSTITUTE

2024 Financial Review

Annual Report of the U.S. Investor-Owned Electric Utility Industry

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Edison Electric
INSTITUTE

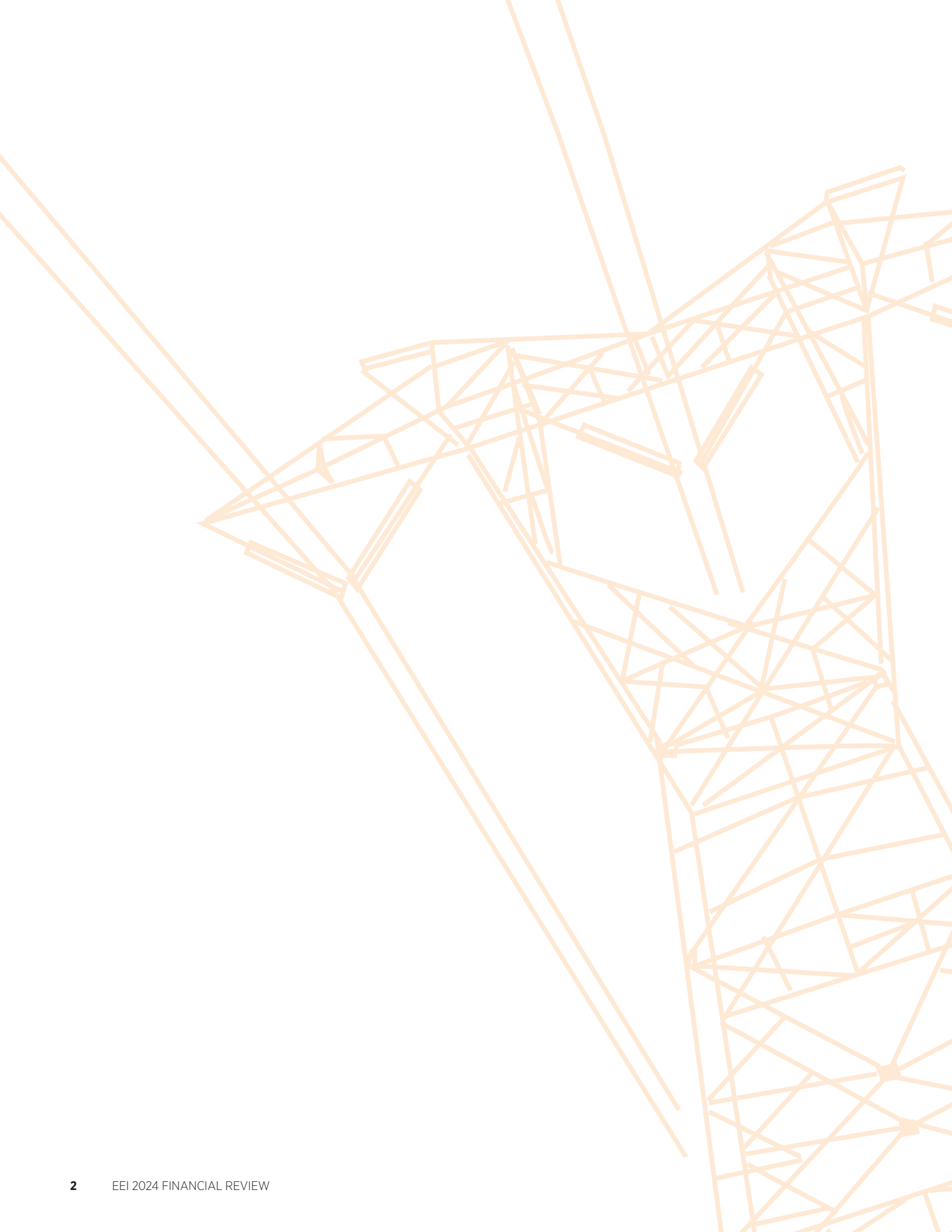
2024 Financial Review

ANNUAL REPORT OF THE U.S. INVESTOR-OWNED ELECTRIC UTILITY INDUSTRY

About EEI and the Financial Review

The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Our U.S. members provide electricity for nearly 250 million Americans and operate in all 50 states and the District of Columbia. As a whole, the electric power industry supports more than 7 million jobs in communities across the U.S. and contributes 5 percent to the nation's GDP.

The 2024 Financial Review is a comprehensive source for critical financial data covering 38 investor-owned electric companies whose stocks are publicly traded on major U.S. stock exchanges. The report also includes data on five additional companies that provide regulated electric service in the United States but are not listed on U.S. stock exchanges. These 43 companies are referred to throughout the publication as the U.S. Investor-Owned Electric Utilities.



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HIGHLIGHTS OF 2024

U.S. Investor-Owned Electric Utilities

$ Millions

	2024	2023r	% Change
Total Operating Revenues	$403,450	$403,937	(0.1%)
Net Income	$54,559	$52,212	4.5%
Dividends Paid, Common Stock	$34,005	$32,134	5.8%
Total Assets	$2,177,152	$2,070,881	5.1%
Property, Plant, and Equipment, Net	$1,573,979	$1,459,792	7.8%
Capital Expenditures	$178,189	$168,905	5.5%

Source: S&P Global Market Intelligence and EEI Financial Analysis Department; r = Revised

ABBREVIATIONS AND ACRONYMS

AFUDC	Allowance for Funds Used During Construction
BTU	British Thermal Unit
CPI	Consumer Price Index
DOE	Department of Energy
DPS	Dividends Per Share
EIA	Energy Information Administration
EPA	Environmental Protection Agency
EPS	Earnings Per Share
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GDP	Gross Domestic Product
GW	Gigawatt
IPP	Independent Power Producer
ISO	Independent System Operator
M&A	Mergers & Acquisitions
MW	Megawatt
NARUC	National Association of Regulatory Utility Commissioners
NERC	North American Electric Reliability Corporation
NOx	Nitrogen Oxide
NOAA	National Oceanic & Atmospheric Administration
NRC	Nuclear Regulatory Commission
O&M	Operations and Maintenance
PSC	Public Service Commission
PUC	Public Utility Commission
ROE	Return on Equity
RTO	Regional Transmission Organization
SEC	Securities and Exchange Commission
T&D	Transmission & Distribution

COMPANY CATEGORIES

Two categories are used throughout this publication that group companies based on their percentage of total assets that are regulated. These categories are used to provide an informative framework for tracking financial trends:

Regulated: 80% or more of total assets are regulated.

Mostly Regulated: Less than 80% of total assets are regulated.

U.S. INVESTOR-OWNED ELECTRIC UTILITIES

(At 12/31/2024)

ALLETE, Inc.
Alliant Energy Corporation
Ameren Corporation
American Electric Power Company, Inc.
Avista Corporation
Berkshire Hathaway Energy
Black Hills Corporation
CenterPoint Energy, Inc.
Cleco Corporate Holdings LLC
CMS Energy Corporation
Consolidated Edison, Inc.
Dominion Energy, Inc.
DTE Energy Company
Duke Energy Corporation
Edison International
Entergy Corporation
Evergy, Inc.
Eversource Energy
Exelon Corporation
FirstEnergy Corp.
Hawaiian Electric Industries, Inc.
IDACORP, Inc.
MDU Resources Group, Inc.
MGE Energy, Inc.
NextEra Energy, Inc.
NiSource Inc.
NorthWestern Energy
OGE Energy Corp.
Otter Tail Corporation
PG&E Corporation
Pinnacle West Capital Corporation
Portland General Electric Company
PPL Corporation
Public Service Enterprise Group Inc.
Puget Energy, Inc.
Sempra
Southern Company
The AES Corporation *
DPL Inc.
IPALCO Enterprises, Inc.
TXNM Energy, Inc.
Unitil Corporation
WEC Energy Group, Inc.
Xcel Energy Inc.

Note: This list includes 38 publicly traded U.S. electric utility holding companies plus an additional five electric utilities (shown in italics) that are not listed on U.S. stock exchanges but do publish financial data with sufficient granularity.

* The AES Corporation is not included, but its two U.S. electric utility subsidiaries are included in the group of five italicized companies.

OTHER EEI MEMBER COMPANIES

American Transmission Company
Avangrid, Inc.
Central Hudson Gas & Electric Corp.
Duquesne Light Company
El Paso Electric
Florida Public Utilities
Green Mountain Power
ITC Holdings Corp.
Liberty Utilities
Mt. Carmel Public Utility Company
National Grid
Ohio Valley Electric Corporation
Sharyland Utilities
Tampa Electric
UGI Corporation
UNS Energy Corporation
Vermont Electric Power Company
Versant Power

Note: These companies are not included in the EEI Financial Review data sets for one of the following reasons: they do not provide retail electric distribution service (i.e., transmission-only), they are subsidiaries of foreign-owned companies, they are not traded on a major U.S. stock exchange, or they are owned by a non-utility holding company and the granularity of publicly available financial data is insufficient.

Letter from the President and CEO

2024 FINANCIAL REVIEW

Electricity is the energy that runs America, and investor-owned electric companies are the backbone powering our economic and national security. As demand for electricity increases, EEI and our member companies are leading efforts to build more transmission and grid infrastructure and to deliver reliable, affordable energy to our growing economy and the nearly 250 million customers we serve.

In July, I was honored to join EEI as President and CEO. I am looking forward to working with our member companies, our partners in the financial community, federal and state policymakers, and with a range of stakeholders to provide the investment and infrastructure required to drive innovation, connect data centers as quickly as they are built, and create thousands of good-paying jobs.

Our capital expenditures are higher than any other sector in the U.S. economy, outpacing transportation, retail, and other capital-intensive industries. Our continued financial health is critical to accessing the capital that we need to serve our customers and build new energy projects of all kinds. EEI member companies made a record $178.2 billion last year in grid investments and have invested more than $1.3 trillion during the past decade to enhance our nation's critical energy infrastructure.

Importantly, EEI member companies are projected to make similar investments of more than $1.1 trillion between 2025 and 2029, creating millions of jobs and supporting local economies across the country. As always, we remain committed to keeping customer bills as low as possible as we work to deliver the reliable, secure electricity that is enabling innovation and enhancing the energy leadership of the United States.

EEI and America's investor-owned electric companies are leading in this unique and critical moment for our industry and our nation. We value and appreciate the partnership that we share with the financial community—as well as the critical role that each of you plays in helping us to strengthen the country's energy and economic security.

Drew Maloney
President and CEO
Edison Electric Institute

Executive Summary

Investor-owned electric companies are the backbone powering America's economic and national security.

Their financial health is critical to unlocking the capital necessary to build new critical energy infrastructure of all kinds. EEI member companies provide safe, reliable, and affordable electricity for nearly 250 million Americans. The industry accounts for at least 5 percent of the nation's GDP and supports more than 7 million jobs in communities across the United States. As the economy continues to electrify—and as data centers and artificial intelligence technologies transform our industries—the role that electric companies play in powering prosperity has never been more important.

EEI's 2024 Financial Review is a comprehensive source of financial information that covers the 38 companies that comprise the EEI Index with stocks publicly traded on major U.S. stock exchanges and five additional companies that are not publicly listed because they are owned by holding companies not primarily engaged in retail electric distribution in the United States. These 43 investor-owned electric companies are listed on page 5.

This report shows that EEI's member companies continue to build on a strong financial foundation.

Key Findings

EEI member companies invested a record $178.2 billion last year to make the energy grid smarter, stronger, cleaner, more dynamic, and more secure.

- This was the 13th-consecutive year of record capital investment, with more than $30 billion allocated to adaptation, hardening, and resilience projects to strengthen the nation's transmission and distribution infrastructure for all customers.
- EEI member companies have invested more than $1.3 trillion during the past decade to enhance our nation's critical energy infrastructure, leading to additional jobs and wide-ranging economic benefits.

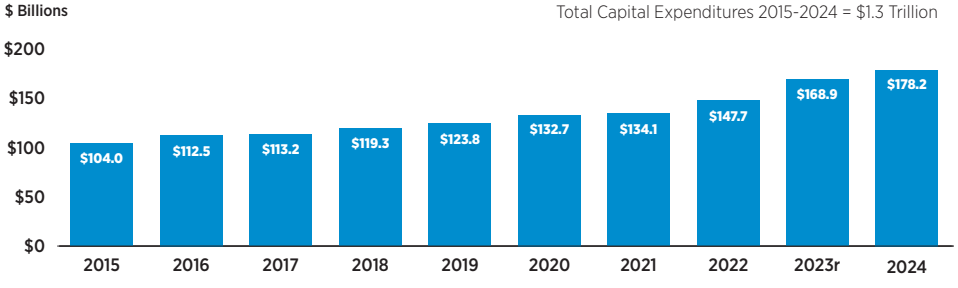
Industry Leaders in U.S. Capital Expenditures. Our capital expenditures are higher than any other sector in the U.S. economy, outpacing transportation, retail, and other capital-intensive industries.[1]

Robust Capital Expenditure Projections. The industry projects capital expenditures to be in excess of $1.1 trillion for the five-year period of 2025-2029.

- EEI member companies continue to invest to support the growing electricity demand driven by artificial intelligence and data center expansion, industrialization and the reshoring of manufacturing activity, and the electrification of the broader economy. These investments support local jobs, empower communities, and drive economic development.

CAPITAL EXPENDITURES 2015–2024

U.S. Investor-Owned Electric Utilities



r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

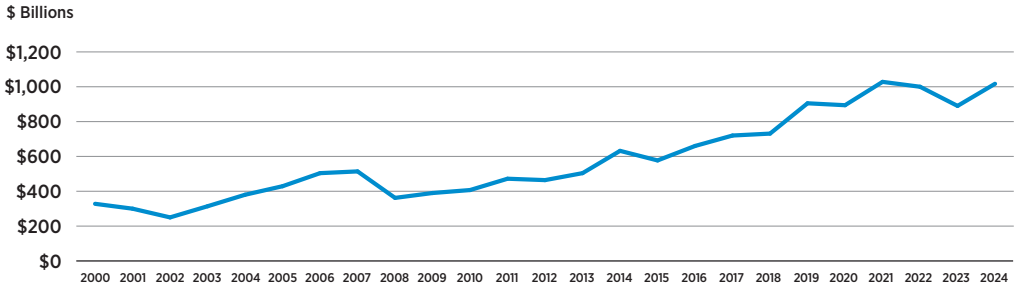
1 U.S. Census Bureau, Annual Capital Expenditures Survey (ACES), February 2024. NYU Stern School of Business, Capital Expenditures by Sector, January 2025

Strong Stock Performance. The EEI Index had a total shareholder return of 19.1 percent in 2024.

- The EEI Index has had a positive total return in 16 of the past 20 years. The total market capitalization of the 38 electric companies in the EEI Index totaled more than $1 trillion on December 31, 2024.

MARKET CAPITALIZATION 2000–2024

EEI Index Companies



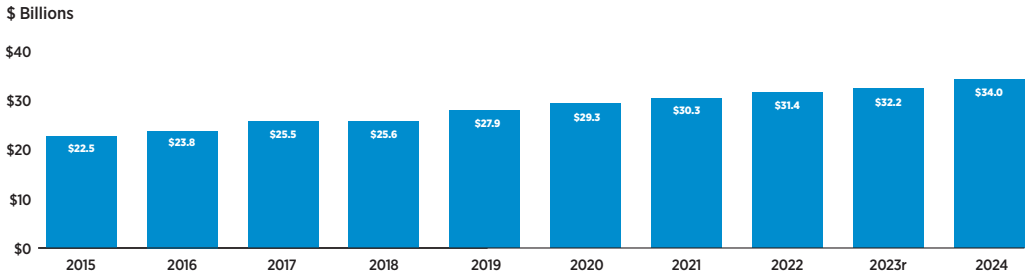
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

Dividends Lead All U.S. Business Sectors. In 2024, 94 percent of EEI Index companies raised their dividend, helping them to secure the capital needed to build a modern and resilient grid.

- Total dividend payments increased 5.5 percent to a record $34 billion. The industry led all U.S. business sectors with a dividend payout ratio of 62.2 percent in 2024 and a dividend yield of 3.6 percent at year-end 2024. The industry's history of strong dividends is especially attractive to investors seeking a combination of growth and income.

COMMON DIVIDENDS PAID 2015–2024

U.S. Investor-Owned Electric Utilities



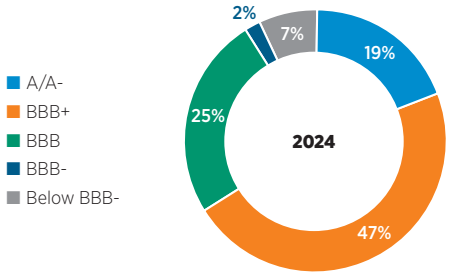
r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

Strong Credit Ratings and Investor Confidence. In 2024, the industry's average credit rating at the parent company level remained at BBB+ for the 11th-consecutive year, having increased from BBB in 2014.

- The improved credit quality continues to support the electric power industry as one of the most capital-intensive industries in the country.
- Parent-level upgrades have outnumbered downgrades in six of the past 10 calendar years, with an annual average upgrade percentage of 54 percent during the past decade.

CREDIT RATINGS 2024

U.S. Investor-Owned Electric Utilities



The average credit rating is the unweighted average of all parent holding company ratings, as rated by S&P Global Ratings.

Capital Markets

STOCK PERFORMANCE

The EEI Index returned 19.1% for the year, outperforming the Dow Jones Industrial Average (+15.0%) but short of the S&P 500 (+25.0%) and the Nasdaq (+28.6%). The EEI Index led all three major indices at the nine-month point but gave up some of that leadership during the fourth quarter, primarily due to interest rate headwinds.

Economic Strength Continues

Investor attention focused on strong economic data and on potential Federal Reserve rate decisions and rate outlooks. Economic strength surprised to the upside during most of the year. Real GDP growth in Q1 was a sluggish 1.4% but rose to 3.0% in Q2 and 3.1% in Q3. Wall Street's corporate profit outlook remained optimistic, expecting overall profit growth of 13.9% in 2025 on 5.5% revenue growth.

Utility investors were affected by a rise in long-term yields late in the year. Wall Street thought long-term rates would fall as the Federal Reserve cut short-term rates by 50 basis points in September and 25 basis points in November, and again in December. Long-term yields had declined during four of the past six Fed easing cycles back to the late 1980s. This time the 10-year Treasury yield rose 100 basis points, from 3.6% at the time of the Fed's September cut to 4.6% by the end of Q4. Economists said the strong economy had kept inflation from falling and also cited bond market concern over growing budget deficits.

The Federal Reserve also acknowledged its success against inflation stalled late in the year. The nationwide monthly CPI rose 2.6% in October and 2.7% in November, above the Fed's 2.0% target. Federal Reserve guidance for further rate cuts in 2025 shifted from four to only two, while concerns over continued inflation rose.

The EEI Index total return was 19.1% in 2024

Investors focused on AI and data center load growth

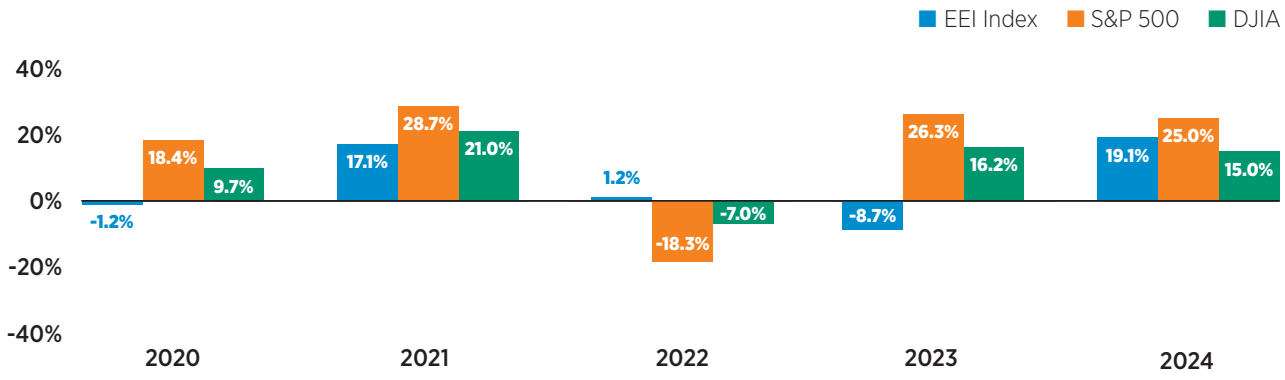
Data Centers in Spotlight

Electric companies are the primary source for the energy that will power AI. The outlook for data center demand, which has surprised everyone since ChatGPT's debut in 2022, remained a hot topic across earnings calls, investor conferences, and Wall Street's industry research in 2024. A McKinsey study predicted data center demand will rise about 20% annually from 2023 to 2030, reaching 170 to 220 gigawatts (GW) from 60 GW today. McKinsey noted an alternate scenario could drive demand higher annually to nearly 300 GW.

Consultant Grid Strategies published research sourced from FERC filings that concluded that U.S. electricity demand could rise 128 GW over the next five years, with growth focused in six regions of the country. The firm called this a five-fold increase in its forecast from two years ago and said it would raise aggregate load growth to 3% annually in the decade's second half. Wall Street also sought to quantify the data center

EEI INDEX, S&P 500, AND DJIA ANNUAL TOTAL RETURNS 2020–2024

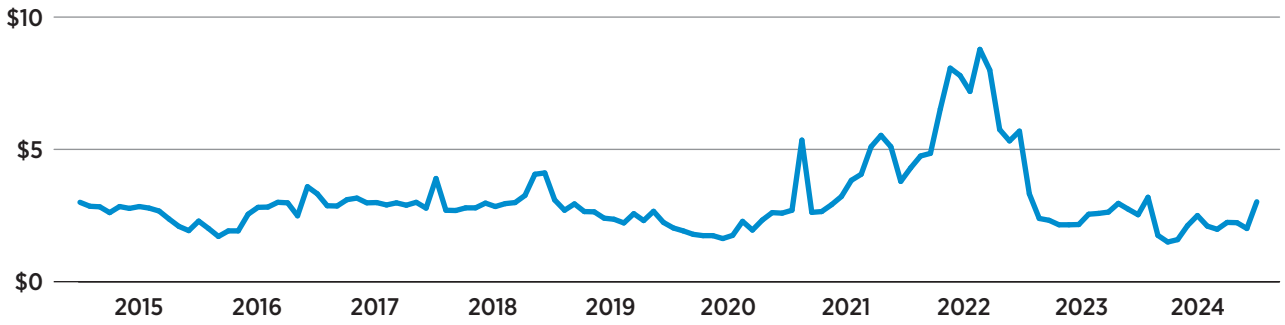
Reflects Reinvested Dividends



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

NATURAL GAS SPOT PRICES 2015–2024

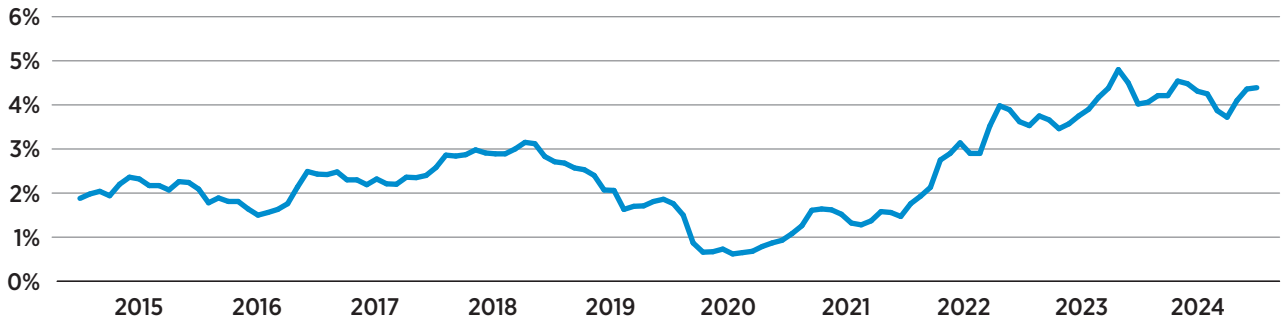
Henry Hub Monthly $/MMBtu



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

10-YEAR TREASURY YIELD 2015–2024

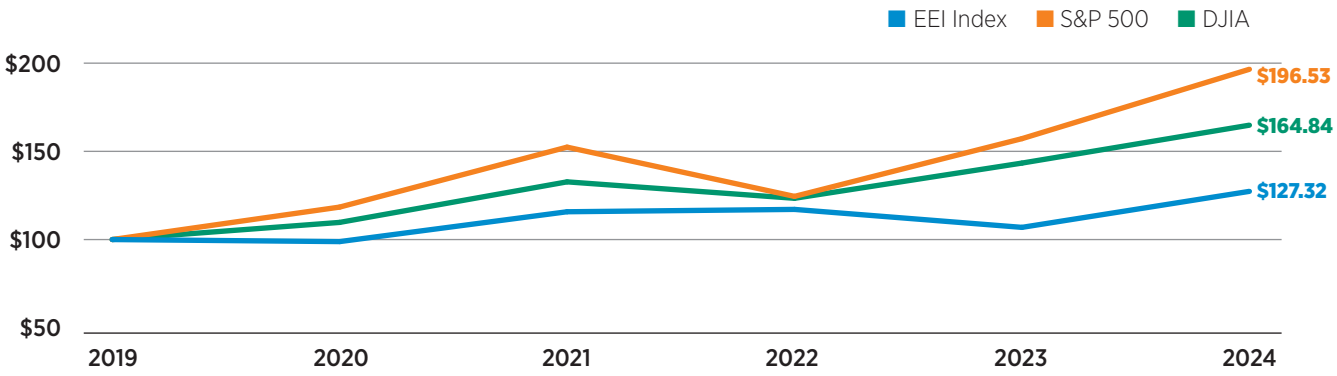
Monthly



Source: U.S. Federal Reserve

COMPARISON OF EEI INDEX, S&P 500, AND DJIA TOTAL RETURNS

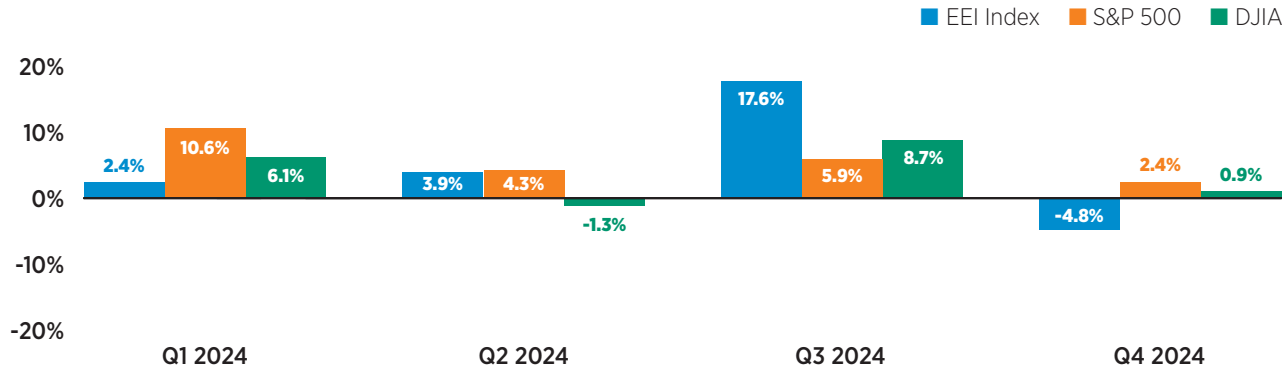
Reflects Reinvested Dividends



Assumes $100 invested at closing prices on December 31, 2019
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

EEI INDEX, S&P 500, AND DJIA TOTAL RETURNS BY QUARTER 2024

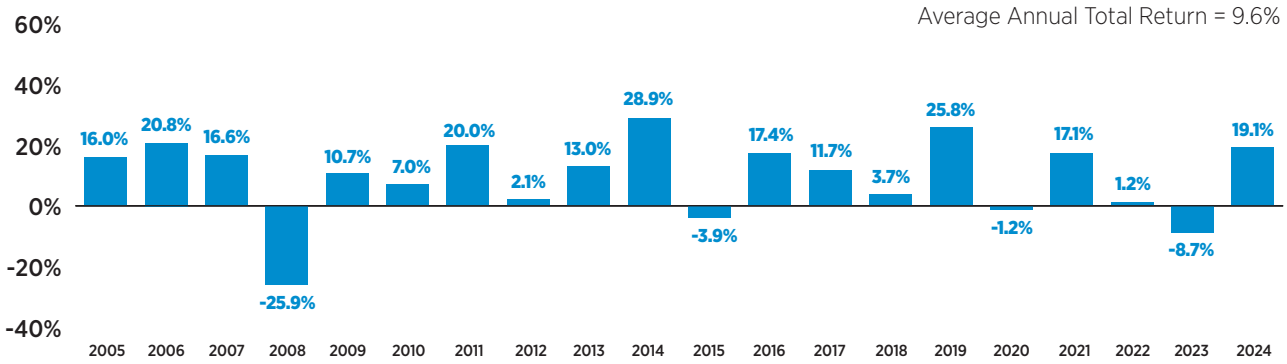
Reflects Reinvested Dividends



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

EEI INDEX ANNUAL TOTAL RETURNS 2005–2024

Reflects Reinvested Dividends



Source: EEI Financial Analysis Department

demand boost to already rising growth outlooks, with estimates of 2% or more annual load growth through 2030.

Utilities Maintain Steady Outlooks

Many utilities cited the prospect for demand growth from data centers in their 2024 earnings calls. Long-term earnings growth guidance remained stable, with most utilities maintaining their 4-6%, 5-7%, or 6-8% targeted five-year earnings growth range. While new demand is indisputably a good thing, some caution is also understandable. Rate structures need to be optimized to accommodate changing demand. Strong load growth may challenge the electric grid as coal plants retire, large-scale energy storage remains in development, and severe weather highlights the need for continued grid hardening. Many utilities are now also planning new natural gas generation capacity in addition to renewable capacity to keep pace with growing demand.

Electric companies are also sensitive to consumer bill inflation, often citing a strategic goal of keeping it at or below broader inflation. Years of low fuel costs helped finance capital expenditures by muting customer bill pressures. If fuel costs rise due to higher demand, this may become more challenging. Coal and natural gas still account for more than 60% of utility-scale power generation.

An Upside Bias

The longer-term bias for electric company growth is on the upside. In recent years investors have generally focused on specific beneficiaries of the AI boom. Utilities are also increasingly seen as an AI beneficiary, which may spark broadened investor interest. Of course, prospects for higher demand growth come from more than AI and data centers. Increased electrification of transportation, manufacturing reshoring, and strong economic development across many service territories are positive factors as well.

EEI INDEX TOP 10 PERFORMERS 2024

Twelve-Month Period Ending 12/31/2024

Company	Total Return
MDU Resources Group, Inc.	72.5%
Entergy Corporation	55.9%
NiSource Inc.	43.2%
Public Service Enterprise Group	42.5%
MGE Energy, Inc.	32.7%
Ameren Corporation	27.4%
PPL Corporation	24.0%
OGE Energy Corp.	23.4%
Evergy, Inc.	23.4%
Pinnacle West Capital Corp.	23.3%

Source: EEI Financial Analysis Department

SECTOR TOTAL SHAREHOLDER RETURN 2024

Twelve-Month Period Ending 12/31/2024

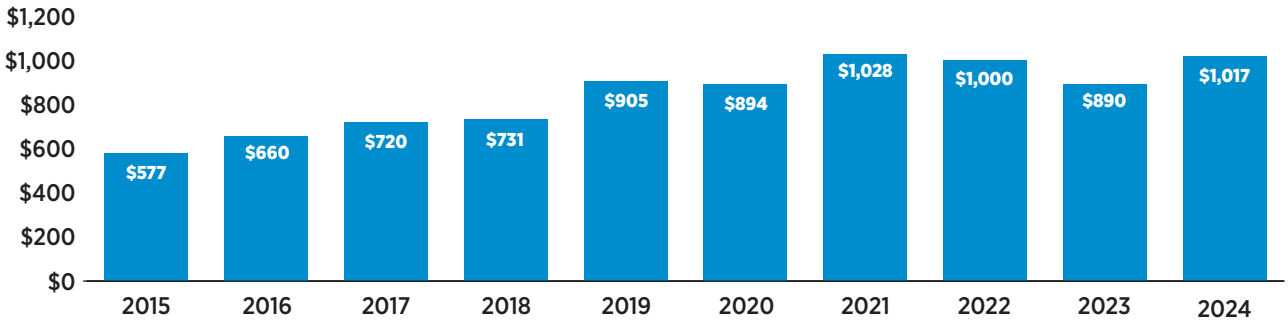
Sector	Total Return
Technology	38.3%
Telecommunications	29.7%
Consumer Services	28.5%
Financials	26.6%
Utilities	24.2%
EEI Index	19.1%
Industrials	17.2%
Consumer Goods	15.6%
Oil & Gas	6.9%
Healthcare	2.5%
Basic Materials	-5.3%

Source: EEI Financial Analysis Department, S&P Dow Jones Indices LLC

MARKET CAPITALIZATION 2015–2024

EEI Index Companies

$ Billions

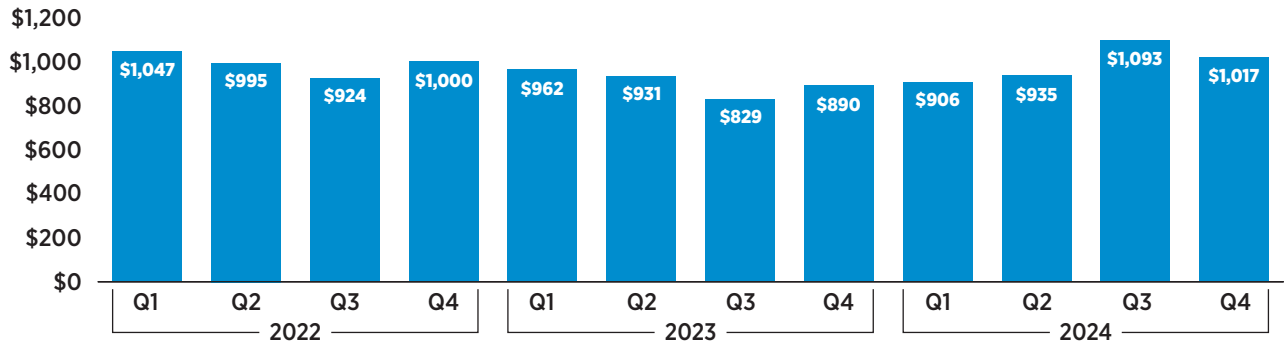


Source: S&P Global Market Intelligence and EEI Financial Analysis Department

MARKET CAPITALIZATION BY QUARTER 2022–2024

EEI Index Companies

$ Billions

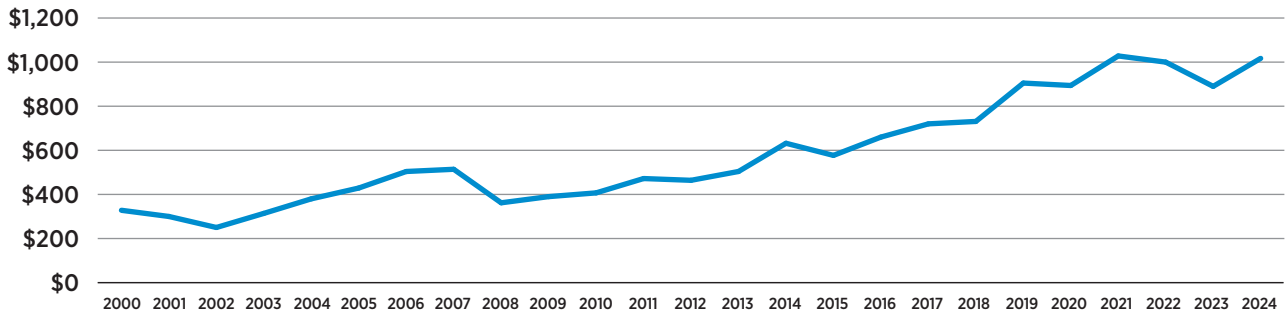


Source: S&P Global Market Intelligence and EEI Financial Analysis Department

MARKET CAPITALIZATION 2000–2024

EEI Index Companies

$ Billions



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

EEI INDEX MARKET CAPITALIZATION

As of December 31, 2024

Company	Headquarters	Ticker	Market Cap	% Total
NextEra Energy, Inc.	Juno Beach, FL	NEE	$147.2B	14.47%
Southern Company	Atlanta, GA	SO	$90.3B	8.88%
Duke Energy Corporation	Charlotte, NC	DUK	$83.2B	8.18%
Sempra	San Diego, CA	SRE	$55.6B	5.47%
American Electric Power Company, Inc.	Columbus, OH	AEP	$49.1B	4.83%
Dominion Energy, Inc.	Richmond, VA	D	$45.2B	4.44%
PG&E Corporation	Oakland, CA	PCG	$43.1B	4.24%
Public Service Enterprise Group	Newark, NJ	PEG	$42.1B	4.14%
Xcel Energy Inc.	Minneapolis, MN	XEL	$38.1B	3.74%
Exelon Corporation	Chicago, IL	EXC	$37.8B	3.71%
Entergy Corporation	New Orleans, LA	ETR	$32.5B	3.19%
Edison International	Rosemead, CA	EIX	$30.9B	3.04%
Consolidated Edison, Inc.	New York, NY	ED	$30.9B	3.04%
WEC Energy Group, Inc.	Milwaukee, WI	WEC	$29.7B	2.92%
DTE Energy Company	Detroit, MI	DTE	$25.0B	2.46%
PPL Corporation	Allentown, PA	PPL	$24.0B	2.36%
Ameren Corporation	Saint Louis, MO	AEE	$23.8B	2.34%
FirstEnergy Corp.	Akron, OH	FE	$22.9B	2.25%
Eversource Energy	Springfield, MA	ES	$20.6B	2.03%
CenterPoint Energy, Inc.	Houston, TX	CNP	$20.6B	2.02%
CMS Energy Corporation	Jackson, MI	CMS	$19.9B	1.95%
NiSource Inc.	Merrillville, IN	NI	$16.6B	1.63%
Alliant Energy Corporation	Madison, WI	LNT	$15.2B	1.49%
Evergy, Inc.	Kansas City, MO	EVRG	$14.2B	1.39%
Pinnacle West Capital Corporation	Phoenix, AZ	PNW	$9.6B	0.95%
OGE Energy Corp.	Oklahoma City, OK	OGE	$8.3B	0.81%
IDACORP, Inc.	Boise, ID	IDA	$5.8B	0.57%
Portland General Electric Company	Portland, OR	POR	$4.5B	0.45%
TXNM Energy, Inc.	Albuquerque, NM	TXNM	$4.5B	0.44%
Black Hills Corporation	Rapid City, SD	BKH	$4.1B	0.41%
ALLETE, Inc.	Duluth, MN	ALE	$3.7B	0.37%
MDU Resources Group, Inc.	Bismarck, ND	MDU	$3.7B	0.36%
MGE Energy, Inc.	Madison, WI	MGEE	$3.4B	0.33%
NorthWestern Energy	Sioux Falls, SD	NWE	$3.3B	0.32%
Otter Tail Corporation	Fergus Falls, MN	OTTR	$3.1B	0.30%
Avista Corporation	Spokane, WA	AVA	$2.9B	0.28%
Hawaiian Electric Industries, Inc.	Honolulu, HI	HE	$1.1B	0.11%
Unitil Corporation	Hampton, NH	UTL	$0.9B	0.09%
Total EEI Index			**$1,017.2B**	**100.00%**

Source: S&P Global Market Intelligence and EEI Financial Analysis Department

DIVIDENDS

The investor-owned electric utility industry continued its long-term trend of widespread dividend increases in 2024. A total of 36 companies increased or reinstated their dividend compared to 34 in both 2023 and 2022.

The percentage of companies that raised or reinstated their dividend in 2024 was 94%, up from 87% in both 2023 and 2022. By contrast, only 27 of the 65 utilities tracked by EEI increased their dividend in 2003, just prior to the passage of legislation that reduced dividend tax rates.

Dividend Patterns

As shown in the Dividend Patterns table, 37 of the 38 publicly traded utilities in the EEI Index paid a common stock dividend during 2024. Each company is limited to one action per year in the table. For example, if a company raised its dividend twice during a year that counts as one in the "Raised" column. Electric utilities generally use the same quarter each year for dividend changes, with Q1 being the most common.

With the completion of Iberdrola's merger with Avangrid on December 23, 2024, Avangrid is no longer publicly traded or in the EEI Index, reducing the benchmark to 38 companies as of year-end 2024.

Dividend Increases

The average dividend increase in 2024 was 5.0%, with a range of 0.7% to 10.2% and a median increase of 5.3%. NextEra Energy (+10.2% in Q1), CenterPoint Energy (+10.0% combined in Q3 and Q4), PPL Corporation (+7.3% in Q1), WEC Energy (+7.1% in Q1), DTE Energy (+6.9% in Q4), and Otter Tail Corporation (+6.9% in Q1) posted the largest percentage increases.

NextEra Energy, based in Juno Beach, Florida, increased its quarterly dividend from $0.4675 to $0.515 per share during the first quarter. The increase is consistent with its plan, announced in 2022, to target roughly 10% annual growth in its per-share dividend through at least 2024, off a 2022 base. NextEra recorded the industry's largest percentage increases in 2023 (+10.0%), 2022 (+10.4%), 2021 (+10.0%), 2020 (+12.0%) and 2019 (+12.6%).

In 2024, 94% of companies raised their dividend

The average dividend increase was 5.0%

CenterPoint Energy, based in Houston, Texas, raised its quarterly dividend $0.01 in both Q3 and Q4 to $0.22 from $0.20 per share. CenterPoint noted its annualized dividend growth rate aligns with the high end of its announced 6-8% non-GAAP earnings per share growth target.

PPL Corporation, based in Allentown, Pennsylvania, increased its quarterly dividend from $0.24 to $0.2575 per share in Q1. PPL said this reflects the company's commitment to dividend growth that is in line with its earnings per share growth targets.

WEC Energy Group, headquartered in Milwaukee, Wisconsin, raised its quarterly dividend from $0.78 to $0.835 in the first quarter. This marked the 21st consecutive year that the company raised its dividend. WEC Energy continues to target a dividend payout ratio of 65 to 70 percent of earnings.

DTE Energy, based in Detroit, Michigan, increased its dividend from $1.02 to $1.09 per quarter, continuing more than 100 years of issuing a dividend.

Otter Tail Corporation, headquartered in Fergus Falls, Minnesota, raised its quarterly dividend from $0.4375 to $0.4675 per share in Q1. The increase was in line with the company's stated long-term earnings growth target rate of 5% to 7%; 2024 marks

DIVIDEND SUMMARY 2024

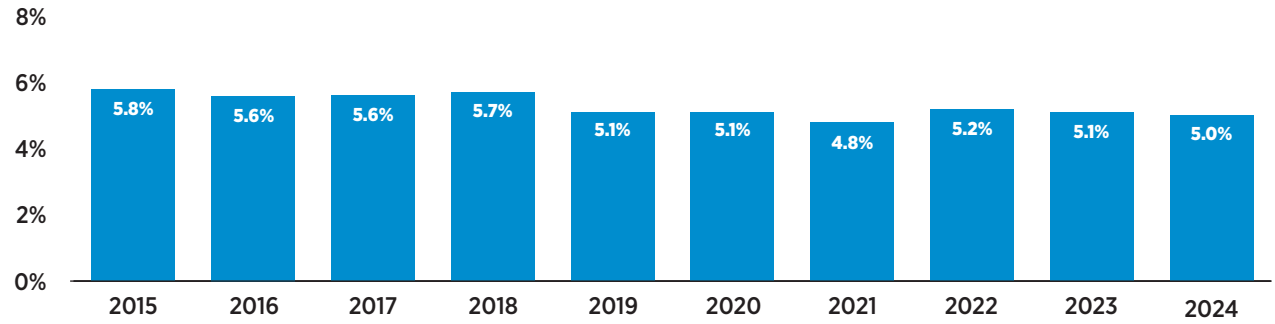
EEI Index Companies

Company	Ticker	DPS	Payout	Yield	Last	To	From	Announced
ALLETE, Inc.	ALE	$2.82	133.8%	4.4%	Raised	$2.82	$2.71	2024 Q1
Alliant Energy Corporation	LNT	$1.92	61.7%	3.2%	Raised	$1.92	$1.81	2024 Q1
Ameren Corporation	AEE	$2.68	61.0%	3.0%	Raised	$2.68	$2.52	2024 Q1
American Electric Power Company, Inc.	AEP	$3.72	61.1%	4.0%	Raised	$3.72	$3.52	2024 Q4
Avista Corporation	AVA	$1.90	83.3%	5.2%	Raised	$1.90	$1.84	2024 Q1
Black Hills Corporation	BKH	$2.60	64.3%	4.4%	Raised	$2.60	$2.50	2024 Q1
CenterPoint Energy, Inc.	CNP	$0.88	51.2%	2.8%	Raised	$0.88	$0.84	2024 Q4
CMS Energy Corporation	CMS	$2.06	73.6%	3.1%	Raised	$2.06	$1.95	2024 Q1
Consolidated Edison, Inc.	ED	$3.32	58.4%	3.7%	Raised	$3.32	$3.24	2024 Q1
Dominion Energy, Inc.	D	$2.67	82.6%	5.0%	Raised	$2.67	$2.52	2022 Q1
DTE Energy Company	DTE	$4.36	56.6%	3.6%	Raised	$4.36	$4.08	2024 Q4
Duke Energy Corporation	DUK	$4.18	69.0%	3.9%	Raised	$4.18	$4.10	2024 Q3
Edison International	EIX	$3.31	51.0%	4.1%	Raised	$3.31	$3.12	2024 Q4
Entergy Corporation	ETR	$2.40	84.0%	3.2%	Raised	$2.40	$2.26	2024 Q4
Evergy, Inc.	EVRG	$2.67	67.4%	4.3%	Raised	$2.67	$2.57	2024 Q4
Eversource Energy	ES	$2.86	63.4%	5.0%	Raised	$2.86	$2.70	2024 Q1
Exelon Corporation	EXC	$1.52	62.6%	4.0%	Raised	$1.52	$1.44	2024 Q1
FirstEnergy Corp.	FE	$1.70	80.0%	4.3%	Raised	$1.70	$1.64	2024 Q1
Hawaiian Electric Industries, Inc.	HE	$0.00	0.0%	0.0%	Lowered	$0.00	$1.44	2023 Q4
IDACORP, Inc.	IDA	$3.44	60.9%	3.1%	Raised	$3.44	$3.32	2024 Q4
MDU Resources Group, Inc.	MDU	$0.52	52.1%	2.9%	Raised	$0.52	$0.50	2024 Q3
MGE Energy, Inc.	MGEE	$1.80	52.7%	1.9%	Raised	$1.80	$1.71	2024 Q3
NextEra Energy, Inc.	NEE	$2.06	81.7%	2.9%	Raised	$2.06	$1.87	2024 Q1
NiSource Inc.	NI	$1.06	56.3%	2.9%	Raised	$1.06	$1.00	2024 Q1
NorthWestern Energy	NWE	$2.60	70.8%	4.9%	Raised	$2.60	$2.56	2024 Q1
OGE Energy Corp.	OGE	$1.69	76.7%	4.1%	Raised	$1.69	$1.67	2024 Q3
Otter Tail Corporation	OTTR	$1.87	25.9%	2.5%	Raised	$1.87	$1.75	2024 Q1
PG&E Corporation	PCG	$0.10	2.9%	0.5%	Raised	$0.10	$0.04	2024 Q4
Pinnacle West Capital Corporation	PNW	$3.58	65.4%	4.2%	Raised	$3.58	$3.52	2024 Q4
Portland General Electric Company	POR	$2.00	63.9%	4.6%	Raised	$2.00	$1.90	2024 Q2
PPL Corporation	PPL	$1.03	55.2%	3.2%	Raised	$1.03	$0.96	2024 Q1
Public Service Enterprise Group	PEG	$2.40	67.3%	2.8%	Raised	$2.40	$2.28	2024 Q1
Sempra	SRE	$2.48	42.8%	2.8%	Raised	$2.48	$2.38	2024 Q1
Southern Company	SO	$2.88	69.7%	3.5%	Raised	$2.88	$2.80	2024 Q2
TXNM Energy, Inc.	TXNM	$1.63	54.7%	3.3%	Raised	$1.63	$1.55	2024 Q4
Unitil Corporation	UTL	$1.70	57.5%	3.1%	Raised	$1.70	$1.62	2024 Q1
WEC Energy Group, Inc.	WEC	$3.34	70.0%	3.6%	Raised	$3.34	$3.12	2024 Q1
Xcel Energy Inc.	XEL	$2.19	60.7%	3.2%	Raised	$2.19	$2.08	2024 Q1
Industry Average			**64.0%**	**3.6%**				

Dividend Per Share: Per share amounts are annualized declared figures as of 12/31.
Dividend Payout Ratio: Dividends paid for 12 months ended 12/31 divided by net income before nonrecurring and extraordinary items for 12 months ended 12/31. On an individual company basis, the Payout Ratio in the table could differ slightly from what is reported directly by the company. "NM" applies to companies with negative earnings or payout ratios greater than 200%. Dividend Yield: Annualized Dividend Per Share divided by stock price at market close on last trading day of the year.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

AVERAGE DIVIDEND INCREASE 2015–2024

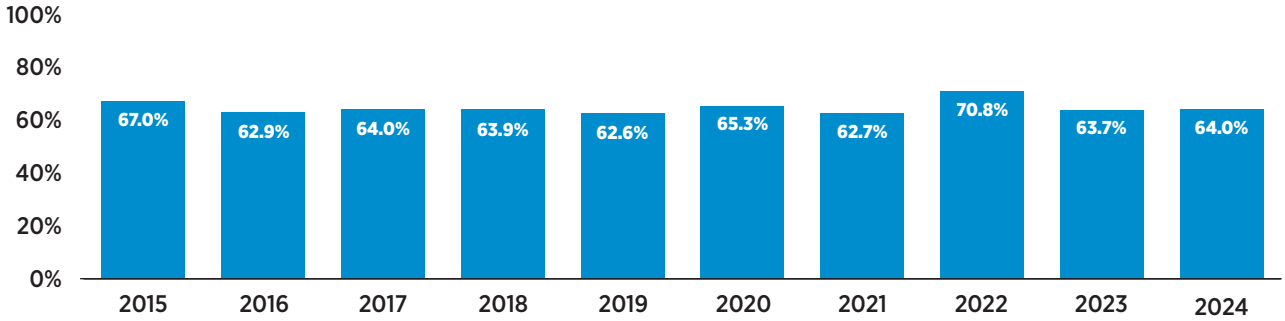
EEI Index Companies



Note: For purposes of calculating average dividend increase, individual company results equal to or greater than 50% are excluded.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

AVERAGE DIVIDEND PAYOUT RATIO 2015–2024

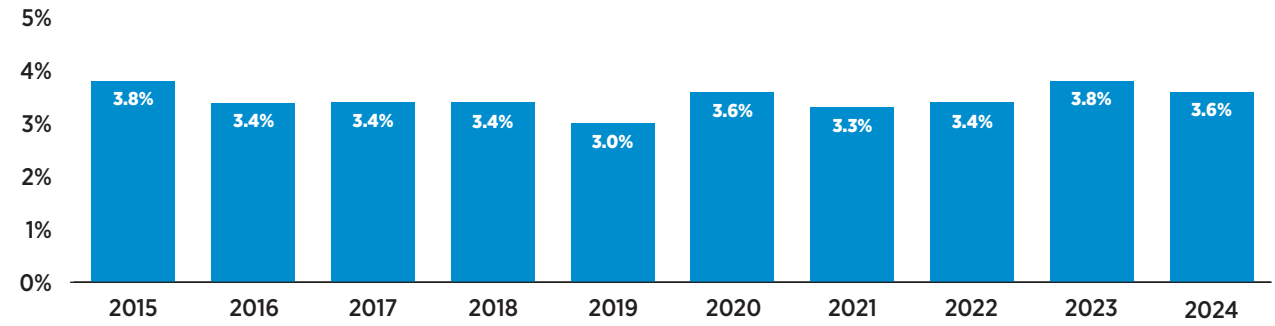
EEI Index Companies



Note: For this chart, the dividend payout ratio is the average of all companies paying a dividend.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

AVERAGE DIVIDEND YIELD 2015–2024

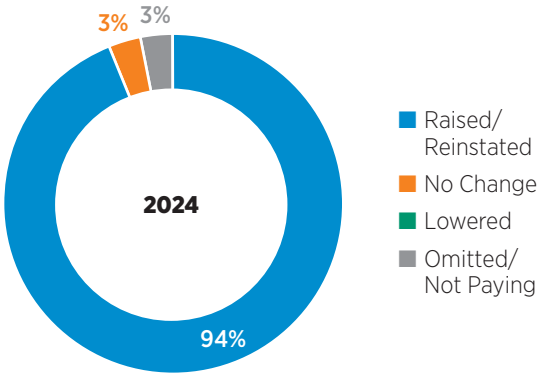
EEI Index Companies



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

DIVIDEND PATTERNS 2024

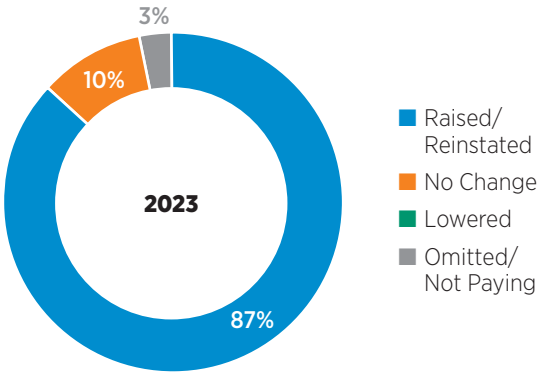
EEI Index Companies



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

DIVIDEND PATTERNS 2023

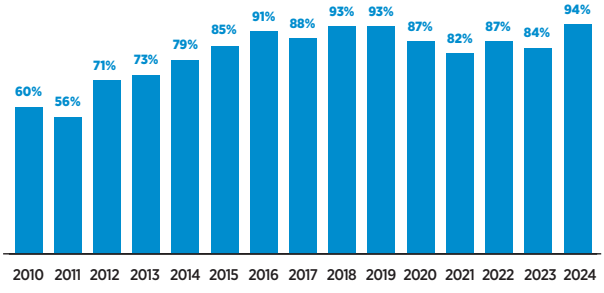
EEI Index Companies



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

DIVIDEND PATTERNS (RAISED) 2010–2024

EEI Index Companies



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

SECTOR DIVIDEND PAYOUT RATIOS

Twelve-Month Period Ending 12/31/2024

Sector	Payout Ratio
EEI Index Companies	62.2%
Utilities	58.1%
Consumer Staples	52.4%
Energy	48.5%
Materials	43.9%
Industrial	36.3%
Health Care	34.5%
Technology	27.0%
Financial	25.7%
Consumer Discretionary	22.3%

For sector comparison, EEI (1) sums common dividends paid and (2) sums earnings of all EEI Index companies and then (3) divides to determine the comparable DPR. For details on the constituents, see https://www.sectorspdrs.com
Sources: AltaVista Research and EEI Financial Analysis Department

SECTOR DIVIDEND YIELDS

As of 12/31/2024

Sector	Dividend Yield
EEI Index Companies	3.6%
Energy	3.5%
Utilities	3.1%
Consumer Staples	2.7%
Materials	2.1%
Health Care	1.7%
Financial	1.5%
Industrial	1.5%
Consumer Discretionary	0.8%
Technology	0.8%

EEI Index dividend yield based on last announced, annualized dividend rates (as of 12/31/2024); S&P sector yields based on 2024E cash dividends (as of 12/31/2024). For details on the constituents, see https://www.sectorspdrs.com
Sources: AltaVista Research and EEI Financial Analysis Department

the 86th consecutive year that Otter Tail paid a dividend on its common stock.

PG&E Corporation, based in Oakland, California, in November raised its quarterly dividend from $0.01 to $0.025 per share, a 150% increase. When calculating the industry's average dividend increase, we exclude individual company results that are equal to or greater than 50%.

The industry's average and median increases have been relatively consistent in recent years. The average was 5.1% in 2023, 5.2% in 2022, 4.8% in 2021, and ranged between 5.1% and 5.7% from 2016 through 2020. The median increase was 5.4% in 2023, 5.6% in 2022 and ranged between 4.9% and 5.5% from 2017 through 2021.

Dividend Payout Ratio

The industry's dividend payout ratio was 62.2% for the twelve months ending December 31, 2024, higher than all other U.S. business sectors. The industry's payout ratio was 64.0% when measured as an unweighted average of individual company ratios; 62.2% represents an aggregate figure.

Dividend Yield

The industry's average dividend yield was 3.6% on December 31, 2024, leading all U.S. business sectors. The yield had risen to 4.4% on September 30, 2023. It has since fallen due to higher utility stock prices, with that impact somewhat offset by strong dividend activity. The market cap-weighted EEI Index returned 19.1% for calendar year 2024 and 28.6% for the 15-month period ending December 31, 2024. The industry's year-end dividend yield was 3.8% in 2023 and 3.4% in 2022. We calculate the industry's average dividend yield using an unweighted average of the yields of all EEI Index companies that pay a dividend.

A History of Strong Dividends

The electric utility sector has long been known as a leading dividend payer among U.S. business sectors. This reputation is founded on:

A steady stream of income from a product that is universally needed and with low elasticity of demand.

The industry's aggregate dividend payout ratio was 62.2% in 2024

Electric companies typically lead all U.S. business sectors in dividend metrics

A mostly regulated industry that provides reasonable returns on investment and relatively low investment risk.

A mature industry comprised of companies with very long track records of maintaining and/or steadily increasing their dividends over time.

These characteristics are especially attractive to the population of investors who seek a combination of growth and income. A typical total return model for electric utilities is approximately 4% to 8% annual earnings growth and a 3% or higher dividend yield, producing a highly visible and relatively stable 7% to 10%+ annualized long-term total return potential.

Dividend Tax Rates

The top tax rate for dividends and capital gains in 2024 was 20%, applied to income thresholds of $583,750 for couples and $518,900 for individuals. For taxpayers below these thresholds, dividends and capital gains are currently taxed at rates of 15% or 0%, depending on a filer's income.

The Tax Cuts and Jobs Act (TCJA), signed into law in December 2017, maintained the pre-existing and equal tax rates for dividends and capital gains. This parity is crucial to avoid a capital-raising disadvantage for companies, such as electric utilities, that rely on a strong dividend to attract investors and finance capital spending.

DIVIDEND PATTERNS 2000–2024

EEI Index Companies

Year	Raised	No Change	Lowered	Omitted	Reinstated	Not Paying	Total
2000	26	39	3	1	–	2	71
2001	21	40	3	2	–	3	69
2002	26	27	6	3	–	3	65
2003	26	24	7	2	1	5	65
2004	35	22	1	–	–	7	65
2005	34	22	1	1	2	5	65
2006	41	17	–	–	–	6	64
2007	40	15	–	–	3	3	61
2008	36	20	1	–	1	1	59
2009	31	23	3	–	–	1	58
2010	34	22	–	–	–	1	57
2011	31	22	–	1	1	–	55
2012	36	14	–	–	1	–	51
2013	36	12	1	–	–	–	49
2014	38	9	1	–	–	–	48
2015	39	7	–	–	–	–	46
2016	40	4	–	–	–	–	44
2017	38	4	–	1	–	–	43
2018	39	1	1	–	–	1	42
2019	37	2	–	–	–	1	40
2020	34	2	2	–	–	1	39
2021	32	6	–	–	–	1	39
2022	34	3	1	–	–	1	39
2023	33	4	–	1	1	–	39
2024	36	1	–	–	–	1	38

Omitted: omitted in current year, and not included in the Not Paying column
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

CREDIT RATINGS

The industry's average parent company credit rating in 2024 remained at BBB+ for the eleventh straight year. Four parent-level upgrades versus three downgrades caused a slight improvement in aggregate holding company credit quality. There were only 46 total actions, 25 upgrades and 21 downgrades, affecting both parents and subsidiaries. This compares to 43 total actions, 16 upgrades and 27 downgrades, in 2023.

On December 31, 2024, 75% of parent company rating outlooks were "stable", and 9% were "positive" or "watch-positive". Only 16% of outlooks were "negative" or "watch-negative", which is unchanged from year-end 2023.

Electric utility industry credit quality has generally improved over the past decade. The industry's average parent-level rating has held at BBB+ since increasing from BBB in 2014. Parent-level upgrades have outnumbered downgrades in six of the past ten calendar years, with an annual average upgrade percentage of 54% over the decade.

EEI captures upgrades and downgrades at both the parent and subsidiary levels. The industry's average credit rating and outlook are the unweighted averages of all S&P parent holding company ratings and outlooks. However, our upgrade/downgrade totals reflect all actions by the three major rating agencies directed at parent holding companies as well as individual subsidiaries.

The average parent company S&P credit rating was BBB+ for the eleventh straight year

75% of parent company rating outlooks were "stable" on December 31, 2024

S&P Actions at Parent Level

S&P Global's parent-level rating actions (that determine the industry's average rating and outlook) in 2024 included four upgrades and three downgrades. By comparison, there were four downgrades and no upgrades in 2023, one downgrade and no upgrades in 2022, and three downgrades and one upgrade in 2021.

On February 23, S&P Global Ratings upgraded PG&E Corporation (PCG) to BB from BB-. Subsidiary Pacific Gas & Electric was also upgraded to BB from BB-. S&P cited the successful implementation of ongoing wildfire mitigation efforts for the upgrade. Initiatives such as public safety power shutoffs, enhanced vegetation management, and underground distribution lines have decreased the likelihood of wildfire in PG&E's service territory.

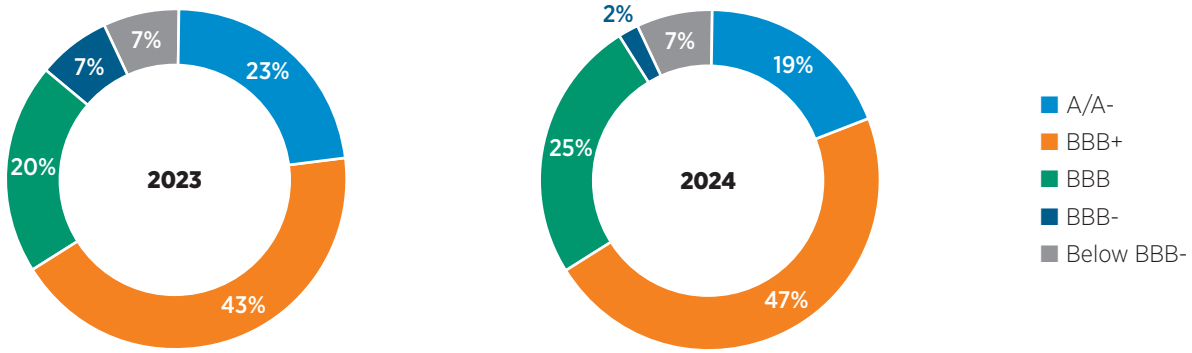
On March 4, S&P Global Ratings downgraded American Electric Power Co. (AEP) and most subsidiaries to BBB+ from A-. Subsidiaries AEP Texas, Appalachian Power, Indiana Michigan Power, Ohio Power, Public Service Company of Oklahoma, Southwestern Electric Power, and AEP Transmission Company were downgraded by one notch. The downgrades resulted from concern that AEP's financial measures will be pressured by higher capital spending relative to historical levels.

On March 13, S&P Global Ratings downgraded Xcel Energy (XEL) to BBB+ from A-. S&P also lowered the ratings of subsidiaries Southwestern Public Service (BBB from A-) and Northern States Power (A- from A). S&P cited greater wildfire risk, driven by developments related to the Smokehouse Creek fire in the Texas panhandle. Xcel's exposure to wildfire risk may also require increased investments in advanced technologies and system hardening.

On April 23, S&P Global Ratings upgraded FirstEnergy Corporation (FE) to BBB from BBB-. Subsidiaries FirstEnergy Pennsylvania Electric, Ohio Edison, and Toledo Edison were upgraded to BBB+ from BBB, while subsidiary FirstEnergy Transmission (FET) was upgraded to BBB from

CREDIT RATINGS 2023–2024

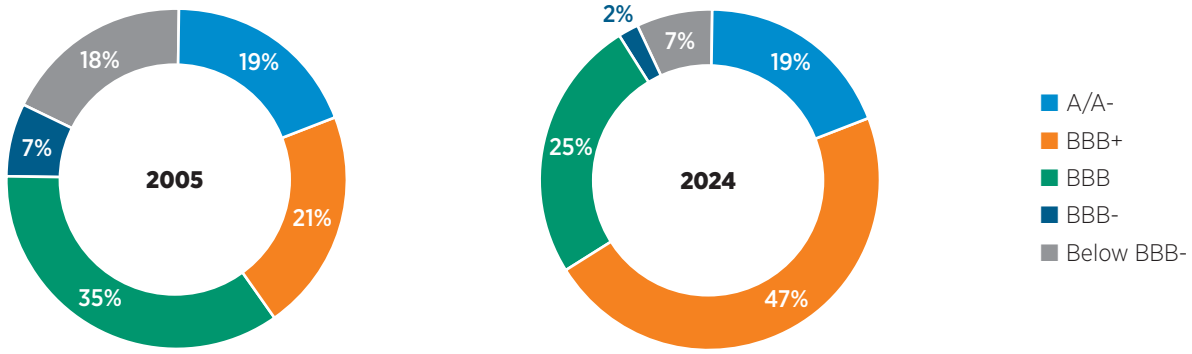
U.S. Investor-Owned Electric Utilities



The average credit rating is the unweighted average of all parent holding company ratings, as rated by S&P Global Ratings.
Source: S&P Global Ratings

CREDIT RATINGS 2005–2024

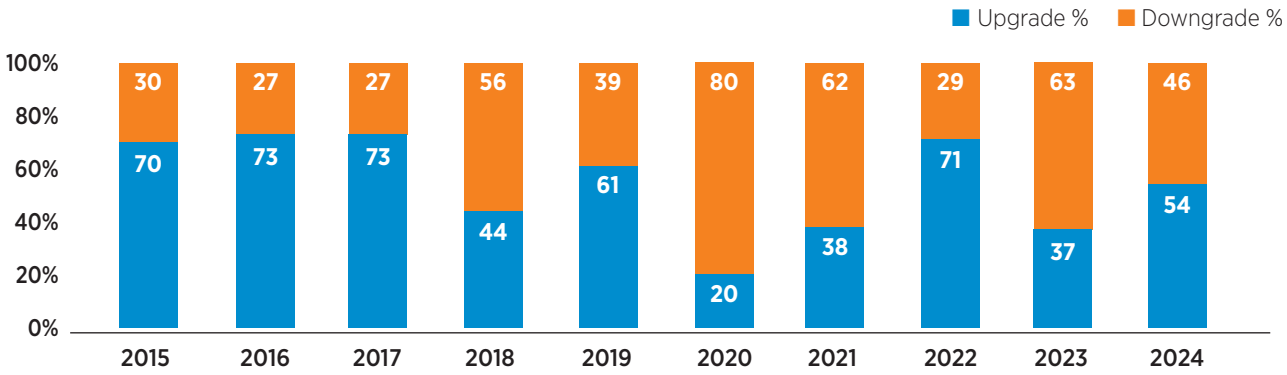
U.S. Investor-Owned Electric Utilities



The average credit rating is the unweighted average of all parent holding company ratings, as rated by S&P Global Ratings.
Source: S&P Global Ratings

DIRECTION OF CREDIT RATING ACTIONS 2015–2024

U.S. Investor-Owned Electric Utilities



EEI captures upgrades and downgrades at both the parent and subsidiary levels. Includes all occurrences, even if multiple rating actions for a single company.
Source: Fitch Ratings, Moody's, and S&P Global Ratings

BBB-. S&P stated that the sale of a 30% minority interest in FirstEnergy Transmission to Brookfield Infrastructure Partners for $3.5 billion will likely drive an improvement in FirstEnergy's credit metrics.

On May 2, S&P Global Ratings upgraded Southern Company (SO) to A- from BBB+, observing that subsidiary Georgia Power had recently placed nuclear plant Vogtle Unit 4 in service. S&P also raised the ratings of subsidiaries Alabama Power (A from A-), Georgia Power (A from BBB+), Mississippi Power (A- from BBB+), and Southern Power (BBB+ from BBB). The upgrades reflected decreased construction risk given the completion of Vogtle Unit 4, and an expectation that consolidated financial measures will continue to improve after the plant's completion.

On June 7, S&P Global Ratings upgraded Cleco Corporate Holdings to BBB from BBB-. Subsidiary Cleco Power was upgraded to A- from BBB+. On June 4, Cleco announced the completion of the sale of subsidiary Cleco Cajun to affiliates of Atlas Capital Resources for $600 million. Cleco Cajun was Cleco's non-utility generation business. According to S&P, Cleco is now a low-risk, fully regulated utility, warranting a revision of the company's business risk profile to excellent from satisfactory.

On December 9, S&P Global Ratings downgraded Eversource Energy (ES) to BBB+ from A-. Subsidiaries NSTAR Electric, Public Service Company of New Hampshire (PSNH), and Connecticut Light and Power (CL&P) were also downgraded to A- from A. The downgrades were driven by adverse regulatory developments for utilities operating in Connecticut. Recent orders for other Connecticut utilities included base rate decreases, below-average authorized returns on equity (ROE), and significant reductions in proforma rate base.

Rating Activity Remained Slow

The 46 rating actions during 2024 (upgrades and downgrades) was the third-lowest total for any year since our dataset's inception in 2000. By comparison, there were 43 actions in 2023, 35 actions in 2022, 52 actions in 2021, and an annual average of 59 over the last decade.

Upgrades cited lower wildfire risk and less financial leverage that improved credit metrics

The industry's 25 upgrades in 2024 versus 21 downgrades produced an upgrade percentage of 54%, up from 37% in 2023. Upgrades outnumbered downgrades in six of the past ten calendar years, with an annual average upgrade percentage of 54%.

Other Upgrades in 2024

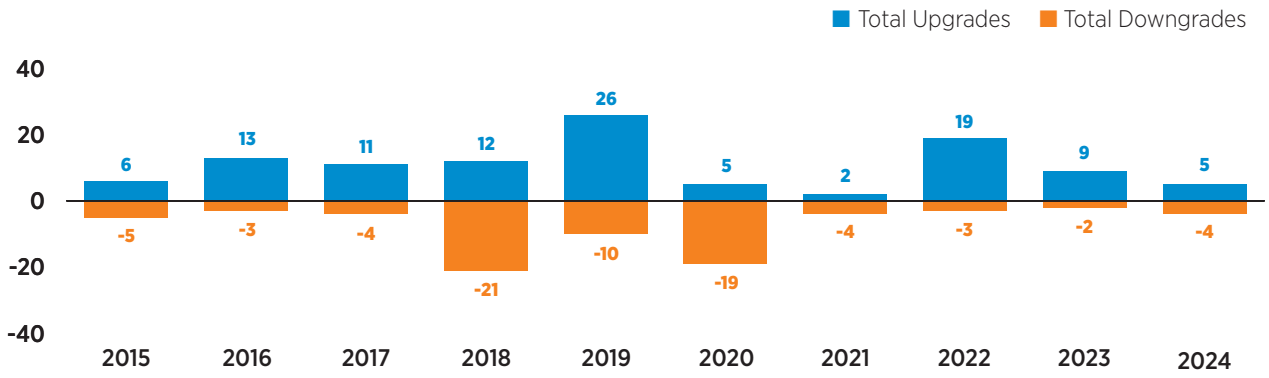
In addition to S&P's parent-level actions, the other upgrades in 2024 (that contribute to upgrade totals) cited reduced wildfire risk, less financial leverage, and less nuclear construction risk as key drivers for improved credit metrics.

On February 20, Moody's upgraded PG&E Corporation (PCG) to Ba1 from Ba2 and upgraded its subsidiary Pacific Gas & Electric to Baa2 from Baa3. Moody's stated that the upgrade reflected significant investments to mitigate wildfire risk, an improved relationship with key stakeholders, and an overall stronger financial profile. Access to California's wildfire insurance fund and the supportive provisions contained in California's AB1054 legislation were also important. PG&E has invested $20 billion in wildfire mitigation since its emergence from bankruptcy in 2020.

On March 28, Moody's upgraded FirstEnergy Corporation (FE) to Baa3 from Ba1. The move followed the completion of FirstEnergy's sale of an equity stake in subsidiary FirstEnergy Transmission (FET) for approximately $3.5 billion. A large portion of the sale proceeds will be used to improve FirstEnergy's balance sheet. Moody's expects FirstEnergy's credit metrics to improve, with its cash flow from operations (before changes in working capital) to debt ratio increasing from 9% at the end of 2023 to 14%.

FITCH CREDIT RATING ACTIONS 2015–2024

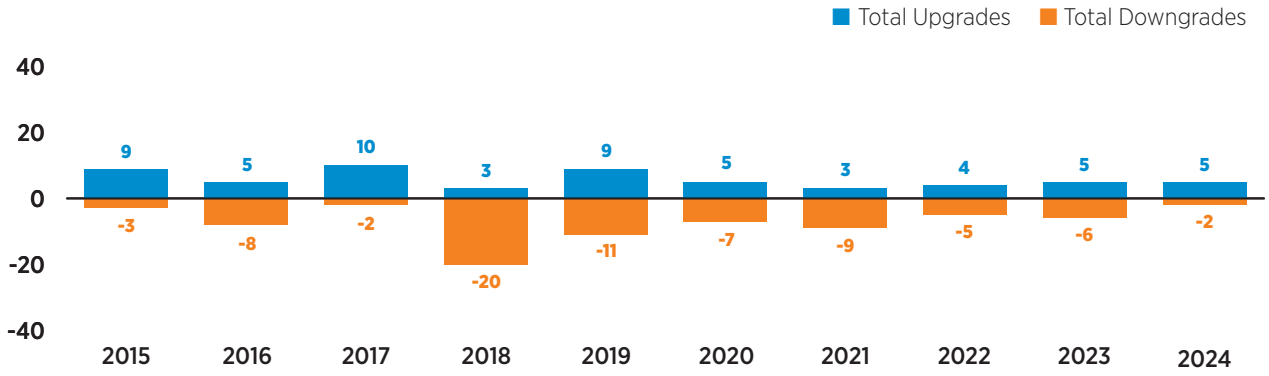
U.S. Investor-Owned Electric Utilities



EEI captures upgrades and downgrades at both the parent and subsidiary levels. Includes all occurrences, even if multiple rating actions for a single company.
Source: Fitch Ratings

MOODY'S CREDIT RATING ACTIONS 2015–2024

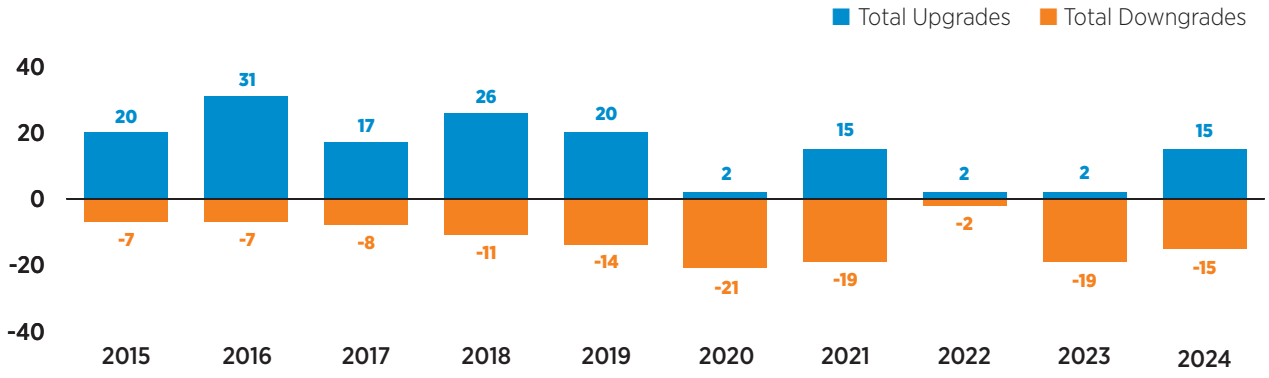
U.S. Investor-Owned Electric Utilities



EEI captures upgrades and downgrades at both the parent and subsidiary levels. Includes all occurrences, even if multiple rating actions for a single company.
Source: Moody's

S&P CREDIT RATING ACTIONS 2015–2024

U.S. Investor-Owned Electric Utilities



EEI captures upgrades and downgrades at both the parent and subsidiary levels. Includes all occurrences, even if multiple rating actions for a single company.
Source: S&P Global Ratings

On July 22, S&P Global Ratings upgraded FirstEnergy (FE) subsidiary FirstEnergy Transmission (FET) to A- from BBB. The upgrade was driven by a review of the revised separateness and structural insulating measures between FET and parent FE after the sale of a minority interest to Brookfield Infrastructure Partners. S&P expects that FET will maintain a stand-alone funds from operations to debt ratio consistently above 12%. S&P also noted that FET's operating companies are regulated by the FERC, which is viewed as highly supportive of credit quality.

On September 26, Moody's upgraded Southern Company (SO) to Baa1 from Baa2 and upgraded subsidiary Georgia Power to A3 from Baa1. The upgrades primarily reflected lower business risk following successful operation of both the Vogtle 3 new nuclear unit (July 2023, 1,100 MW) and Vogtle 4 new nuclear unit (April 2024, 1,100 MW). Moody's also expects that Southern and Georgia Power's financial profiles will strengthen now that the nuclear construction project is over and cost recovery has begun.

On October 2, Fitch upgraded FirstEnergy (FE) to BBB from BBB-. Subsidiaries Jersey Central Power & Light (JCPL), Monongahela Power, and Keystone Appalachian Transmission were upgraded to A- from BBB+. Subsidiary FirstEnergy Transmission was upgraded to BBB+ from BBB. Fitch cited the completion of requirements under the company's agreement with the U.S. Department of Justice as a key driver. Fitch also noted relatively balanced outcomes in several Ohio regulatory proceedings as supportive. Fitch stated that FirstEnergy's sale of an incremental 30% ownership interest in FirstEnergy Transmission (FET) to Brookfield earlier in 2024 underscored management's commitment to solid investment-grade credit ratings.

Other Downgrades in 2024

In addition to S&P's parent-level downgrades, the other downgrades in 2024 were linked to challenges associated with three offshore wind developments and credit metric pressures related to higher capital expenditures.

On January 11, Fitch downgraded Eversource (ES) to BBB from BBB+ and downgraded subsidiary NSTAR Electric to A- from A. Fitch cited uncertainty around the sale of Eversource's 50% interest in three offshore wind projects. The wind projects faced challenges related to supply issues, increasing costs, and power price adjustments.

On March 20, Moody's downgraded Pinnacle West (PNW) to Baa2 from Baa1 and downgraded subsidiary Arizona Public Service to Baa1 from A3. Moody's stated that the downgrade of the parent company reflected the downgrade of its key utility subsidiary. Moody's expects the financial profile of Arizona Public Service to be pressured by higher capital expenditures and increased regulatory lag because of a historic test year framework in Arizona.

On March 26, Fitch downgraded Pinnacle West (PNW) to BBB from BBB+. The downgrade reflected Fitch's expectations for high leverage through the 2024-2026 forecast period, partially due to increased capital expenditures focused on new generation and distribution investments. Fitch expects APS to spend approximately $10 billion in total capex during 2024-2028, with total capex approximately 35% higher than the preceding five-year period. The investments are needed to support a growing economy in the APS service territory.

On November 15, Fitch downgraded AEP subsidiary Ohio Power Co. to BBB+ from A-. Fitch stated that the downgrade was driven by pressure on credit metrics from growing capital expenditures and growth in lower-margin commercial customers. Ohio Power is experiencing unprecedented growth in its territory, driven primarily by data centers.

Rating Agency Credit Outlooks

The three major rating agencies held divergent industry credit outlooks as 2025 began. S&P maintained a negative outlook for regulated utilities, which it revised from stable in February 2024. Moody's maintained a stable outlook for regulated utilities. Fitch Ratings published a neutral sector outlook for North American Utilities. The agencies cited rising levels of capital spending, customer bill affordability, and extreme weather activity due to climate change as key themes they are watching. The groups of underlying companies vary slightly across the three rating agency outlooks.

LONG-TERM CREDIT RATING SCALES

Fitch Ratings, Moody's, S&P Global Ratings

Investment Grade	Fitch Ratings	Moody's	S&P Global Ratings
	AAA	Aaa	AAA
	AA+	Aa1	AA+
	AA	Aa2	AA
	AA-	Aa3	AA-
	A+	A1	A+
	A	A2	A
	A-	A3	A-
	BBB+	Baa1	BBB+
	BBB	Baa2	BBB
	BBB-	Baa3	BBB-

Speculative Grade	Fitch Ratings	Moody's	S&P Global Ratings
	BB+	Ba1	BB+
	BB	Ba2	BB
	BB-	Ba3	BB-
	B+	B1	B+
	B	B2	B
	B-	B3	B-
	CCC+	Caa1	CCC+
	CCC	Caa2	CCC
	CCC-	Caa3	CCC-
	CC	Ca	CC
	C	C	C

Default	Fitch Ratings	Moody's	S&P Global Ratings
	D	C	D

Source: Fitch Ratings, Moody's, S&P Global Ratings

Industry Financial Performance

INCOME STATEMENT

Nationwide electricity demand increased in 2024, but industry revenue decreased, primarily due to lower natural gas prices. The industry's aggregate Energy Operating Revenues fell 0.1% compared to the prior year, even as U.S. electric output rose by 2.6%, with output gains across eight of the nation's nine power market regions. Twenty-one of the 43 companies whose financial results are aggregated reported lower revenue in 2024.

Energy Operating Expenses

Total Energy Operating Expenses fell for a second straight year. This line item decreased by 9.8% as its two constituents each showed large declines. Total Electrical Generation Cost fell 6.2% as the average cost of natural gas for electricity generation was 18% lower year-to-year. Higher output from renewable generation (with zero fuel cost) also constrained aggregate fuel costs. Gas Cost for the industry's natural gas distribution segment declined by 29.7%.

Operating Expenses

Operations and Maintenance (O&M) expense rose 4.7%. O&M spending in recent years has benefitted from productivity gains driven by smart-grid investment, and the industry worked hard to constrain O&M expenses during the pandemic. However, O&M spending is also driven by essential safety and reliability needs. O&M costs rose for 31 of the 42 companies that reported this line item. Depreciation & Amortization (D&A) expenses rose 6.9%, slightly above 2023's 5.8% increase. This increase reflects the industry's ongoing investments in generation, transmission, distribution, reliability, and grid modernization.

Net Income rose $2.3 billion or 4.5% in 2024

Operating Income

Operating Income rose $2.1 billion, or 2.4%, with higher O&M and depreciation expenses offsetting the impact of lower electric generation and gas costs. While most utilities are focused on state-regulated operations, enough variety remains in individual corporate structures and business models to make broad generalizations difficult. In 2024, operating income was flat to lower at ten companies and rose at 33.

Interest Expense

Interest Expense increased by 6.7%, reflecting a moderation in 2024 of the sharp rise in interest rates in 2022 and 2023. Widespread debt issuance to fund the modernization programs seen across the industry also caused interest expense to rise. In a rare display of consistency between aggregate industry figures and individual company reports, interest expense increased for all but four of the industry's 43 constituent companies in 2024.

Net Income

Net Income rose $2.3 billion or 4.5% in 2024. Net income rose for 32 companies and was unchanged or declined at 11.

CONSOLIDATED INCOME STATEMENT

U.S. Investor-Owned Electric Utilities

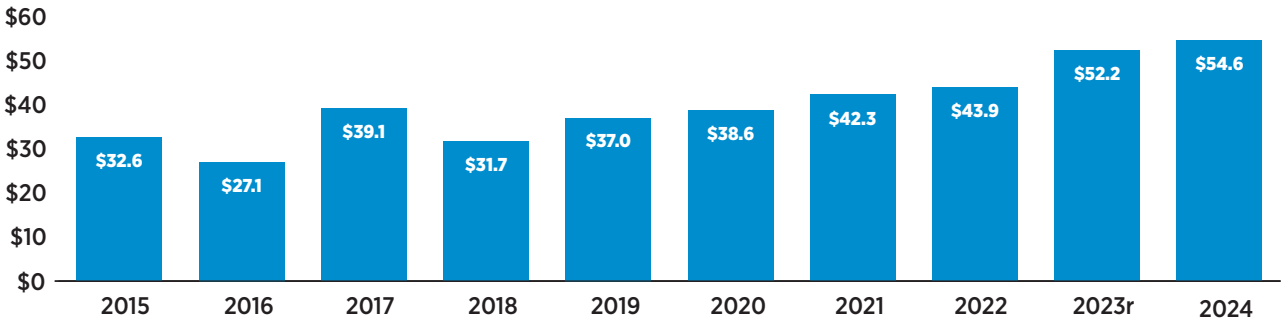
$ Millions	12 Months Ended		
	12/31/24	12/31/2023r	% Change
Total Operating Revenues	**$403,450**	**$403,937**	**(0.1%)**
Energy Operating Expenses			
Electrical Generation Cost	99,082	105,603	(6.2%)
Gas Cost	13,349	18,997	(29.7%)
Total Energy Operating Expenses	**112,430**	**124,600**	**(9.8%)**
Revenues Less Energy Operating Expenses	**291,019**	**279,338**	**4.2%**
Operating Expenses			
Operations & Maintenance	99,153	94,731	4.7%
Depreciation & Amortization	67,513	63,179	6.9%
Taxes (Not Income) - Total	23,820	22,742	4.7%
Other Operating Expenses	11,900	12,111	(1.7%)
Total Operating Expenses	**314,817**	**317,362**	**(0.8%)**
Operating Income	**88,633**	**86,575**	**2.4%**
Other Recurring Revenue			
Partnership Income	1,738	1,382	25.8%
Allowance for Equity Funds Used for Construction	3,227	2,700	19.5%
Other Revenue	7,594	8,243	(7.9%)
Total Other Recurring Revenue	**12,559**	**12,325**	**1.9%**
Non-Recurring Revenue			
Gain on Sale of Assets	507	1,424	(64.4%)
Other Non-Recurring Revenue	148	124	19.9%
Total Non-Recurring Revenue	**655**	**1,547**	**(57.7%)**
Interest Expense	38,233	35,834	6.7%
Other Expense	307	197	56.0%
Asset Writedowns	1,442	2,905	(50.4%)
Other Non-Recurring Expense	4,628	5,461	(15.3%)
Net Income Before Taxes	**57,238**	**56,050**	**2.1%**
Provision for Taxes	2,928	2,391	22.5%
Other After-Tax Items	—	—	NM
Net Income Before Extraordinary Items	**54,310**	**53,659**	**1.2%**
Discontinued Operations	249	(1,447)	NM
Other Extraordinary Items	—	—	NM
Net Income	**54,559**	**52,212**	**4.5%**
Preferred Dividends Declared	322	455	(29.3%)
Other Changes to Net Income	(45)	(10)	363.3%
Net Income Attributable to Noncontrolling Interests	(191)	(145)	31.6%
Net Income Available to Common	**54,383**	**51,892**	**4.8%**

r = revised NM = not meaningful
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

NET INCOME 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

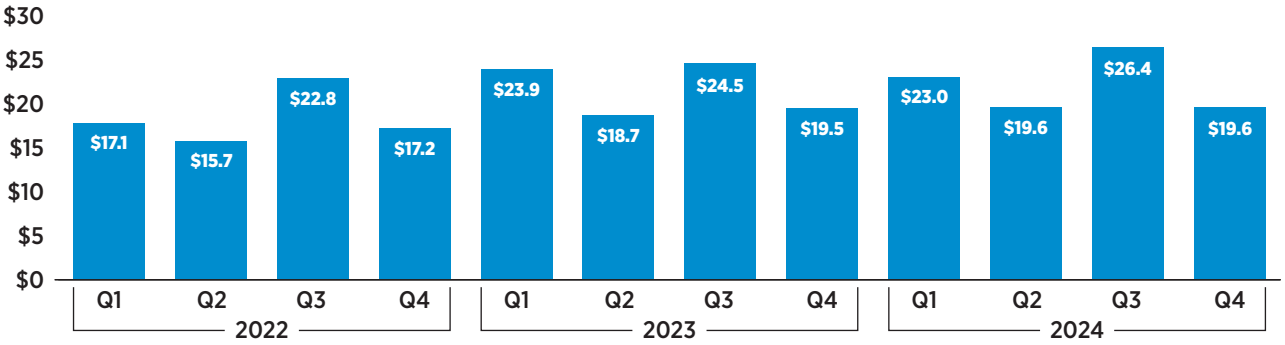


r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

QUARTERLY OPERATING INCOME 2022–2024

U.S. Investor-Owned Electric Utilities

$ Billions

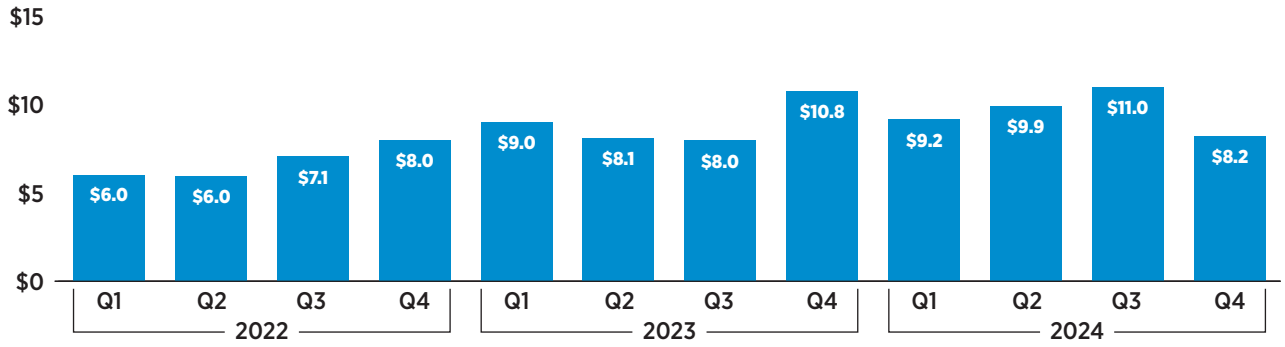


Source: S&P Global Market Intelligence and EEI Financial Analysis Department

QUARTERLY INTEREST EXPENSE 2022–2024

U.S. Investor-Owned Electric Utilities

$ Billions

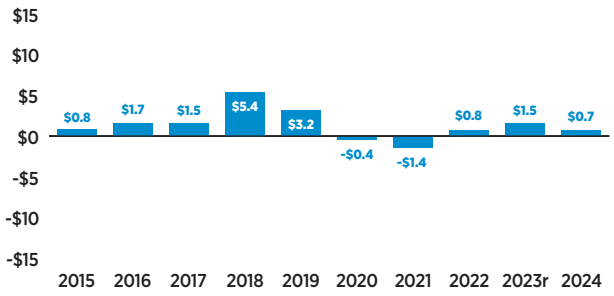


Source: S&P Global Market Intelligence and EEI Financial Analysis Department

NON-RECURRING REVENUE 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

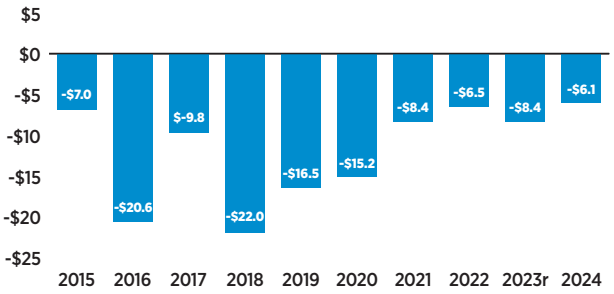


Includes: Gain (Loss) on Sale of Assets & Other Non-Recurring Revenue
r = Revised; Figures represent net industry totals.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

NON-RECURRING EXPENSE 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

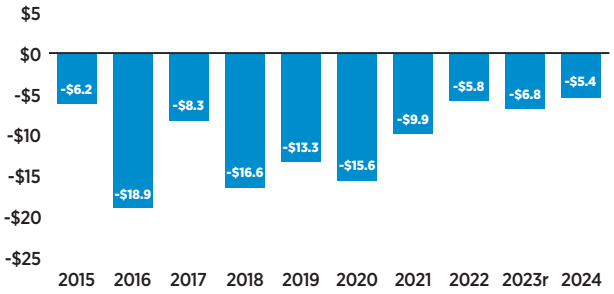


Includes: Asset Writedowns & Other Non-Recurring Expense
r = Revised; Figures represent net industry totals.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

AGGREGATE NON-RECURRING ITEMS 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions



Includes: Net Non-Recurring Revenue & Non-Recurring Expense
r = Revised; Figures represent net industry totals.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

TOP NET NON-RECURRING ITEMS 2024

U.S. Investor-Owned Electric Utilities

$ Millions

Company	Total, Net
Hawaiian Electric Industries, Inc.	($2,020)
Edison International	($848)
Eversource Energy	($761)
Dominion Energy, Inc.	($599)
NextEra Energy, Inc.	$515
PG&E Corporation	($510)
PPL Corporation	($466)
Berkshire Hathaway Energy	($346)
American Electric Power Company	($143)
CMS Energy Corporation	$110

Source: S&P Global Market Intelligence and EEI Financial Analysis Department

TOP NET NON-RECURRING ITEMS 2023

U.S. Investor-Owned Electric Utilities

$ Millions

Company	Total, Net
Eversource Energy	($2,174)
PG&E Corporation	($1,898)
Berkshire Hathaway Energy	($1,677)
Edison International	($898)
Consolidated Edison, Inc.	$865
PPL Corporation	($559)
NextEra Energy, Inc.	$530
Dominion Energy, Inc.	($280)
American Electric Power Company	($197)
WEC Energy Group, Inc.	($178)

Source: S&P Global Market Intelligence and EEI Financial Analysis Department

BALANCE SHEET

The industry's financial condition remained strong in 2024. The multi-year trend toward increased state-regulated operations has driven balance-sheet leverage appropriate for a lower risk profile. Leverage, in the aggregate, increased slightly in 2024, but aggregate figures convey only broad, long-term trends and emphasize large holding companies. Balance sheet structures vary widely across the industry. Leverage rose more than one percentage point at 26 companies. Leverage was reduced by more than one percentage point or was essentially unchanged at the remaining 17.

Total Debt

The industry's consolidated total debt rose in 2024, a consequence of financing a widespread build-out of energy infrastructure. Most companies have managed their balance sheet ratios and cash flows to maintain investment-grade credit ratings. A majority of the industry increased long-term debt in 2024, while aggregate short-term debt declined. Short-term debt decreased at 27 companies, although significant reductions at a few large companies drove much of the change in the total.

Equity Issuance

Common equity issuance (a cash flow item) rose from 2023's amount but remained below its level from 2018 through 2020. Many have sought to fund higher capital expenditures without significant equity dilution, in some cases with proceeds from asset sales. Equity issuance was strong in 2019 and 2020 as companies augmented balance sheets and addressed the impact of tax reform. Equity issuance was also strong in 2018 as the industry took advantage of high price-earnings ratios and supportive capital markets to fund capex and offset debt issuance.

Most EEI companies continued to maintain investment-grade credit ratings

Equity issuance grew in 2024 but remained below 2018–2020 levels

PPE in Service, Net

Property, Plant and Equipment in Service (PPE in Service, Net) rose 7.1% from its year-end 2023 level, slightly exceeding last year's 6.4% increase. This metric grew at all 43 companies in the consolidated data set. Such broad growth shows the size and scope of the industry's build-out of new generation, transmission and distribution infrastructure, reliability-related projects, and other capital investments.

Construction Work In Progress (CWIP), a part of the PPE total, jumped more than 16% from 2023's year-end total. CWIP accounts for capital investment in infrastructure that is still under construction and not yet in service. The growth in CWIP offers another view of the industry's rising capex.

CONSOLIDATED BALANCE SHEET

U.S. Investor-Owned Electric Utilities

$ Millions

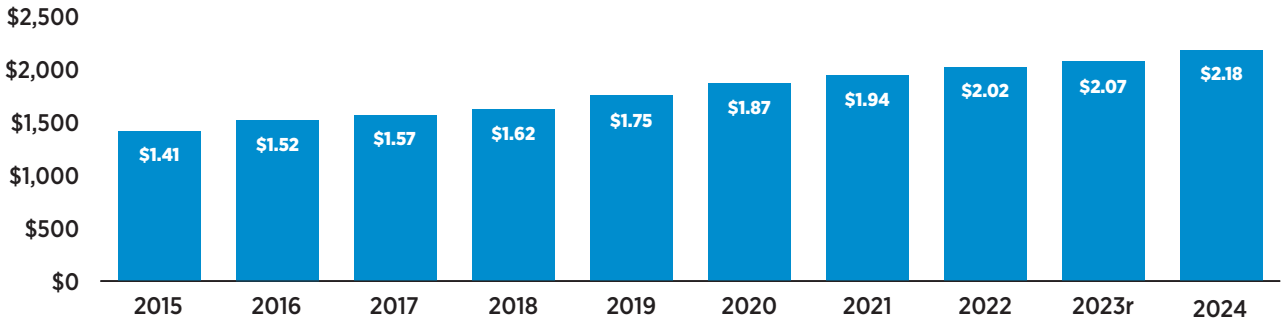
	12/31/24	12/31/2023r	% Change
Property, Plant, and Equipment			
PP&E in Service, Gross	$1,984,060	$1,858,035	6.8%
Accumulated Depreciation	560,884	529,024	6.0%
PP&E in Service, Net	1,423,176	1,329,011	7.1%
Construction Work in Progress	136,894	117,592	16.4%
Net Nuclear Fuel	13,909	13,189	5.5%
Property, Plant, and Equipment, Net	**1,573,979**	**1,459,792**	**7.8%**
Current Assets			
Cash & Cash Equivalents	13,015	13,639	(4.6%)
Accounts Receivable	55,588	52,360	6.2%
Inventories	32,907	31,577	4.2%
Other Current Assets	59,090	80,958	(27.0%)
Total Current Assets	**160,600**	**178,535**	**(10.0%)**
Non-Current Assets			
Total Investments	108,699	102,297	6.3%
Other Non-Current Assets	333,875	330,257	1.1%
Total Non-Current Assets	**442,573**	**432,554**	**2.3%**
Total Assets	**2,177,152**	**2,070,881**	**5.1%**
Current Liabilities			
Short-Term Debt	38,143	53,086	(28.1%)
Current Portion of Long-Term Debt	54,115	50,733	6.7%
Accounts Payable	92,636	85,231	8.7%
Other Current Liabilities	42,911	52,417	(18.1%)
Total Current Liabilities	**227,804**	**241,466**	**(5.7%)**
Non-Current Liabilities			
Deferred Taxes	127,389	120,990	5.3%
Non-Current Portion of Long-Term Debt	857,541	789,003	8.7%
Other Non-Current Liabilities	343,227	333,425	2.9%
Total Non-Current Liabilities	**1,328,157**	**1,243,418**	**6.8%**
Total Liabilities	**1,555,961**	**1,484,884**	**4.8%**
Subsidiary Preferred & Mezzanine Equity	**898**	**1,720**	**(47.8%)**
Equity			
Common Equity	579,981	547,314	6.0%
Preferred Equity	6,809	8,332	(18.3%)
Noncontrolling Interests	33,503	28,631	17.0%
Total Equity	**620,294**	**584,277**	**6.2%**
Total Liabilities and Equity	**2,177,152**	**2,070,881**	**5.1%**

r = revised NM = not meaningful
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

TOTAL ASSETS 2015–2024

U.S. Investor-Owned Electric Utilities

$ Trillions

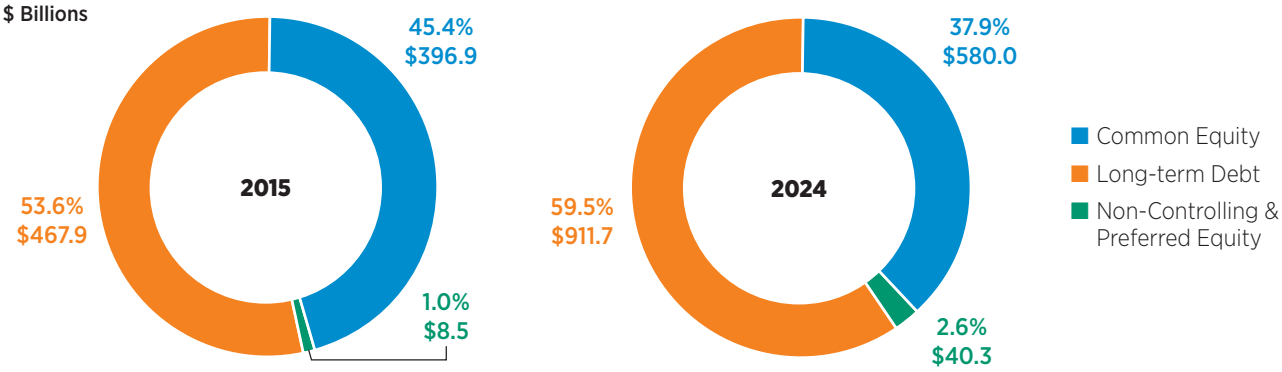


r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

CAPITALIZATION STRUCTURE 2015 & 2024

U.S. Investor-Owned Electric Utilities

$ Billions

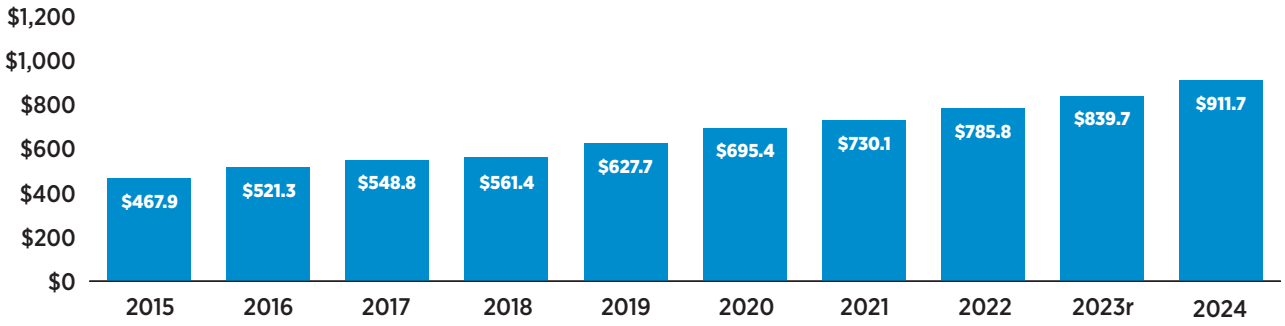


Long-term debt includes Current & Non-Current and is not adjusted for (includes) securitization bonds.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

LONG-TERM DEBT 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

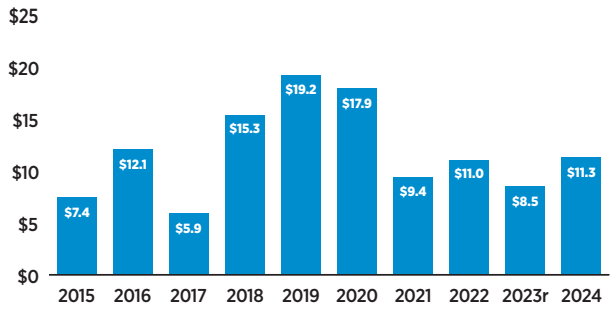


r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

EQUITY ISSUANCE PROCEEDS 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

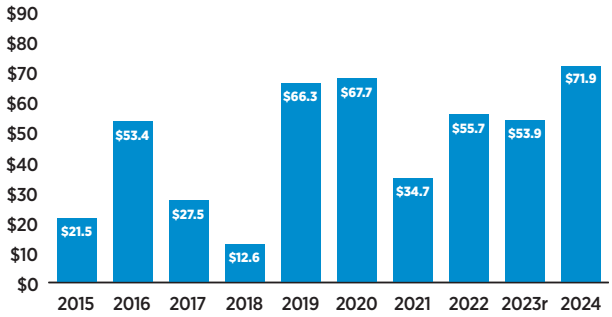


r = Revised; Refers to Proceeds from Issuance of Common Equity (Cash Flows)
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

NET CHANGE IN LONG-TERM DEBT 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

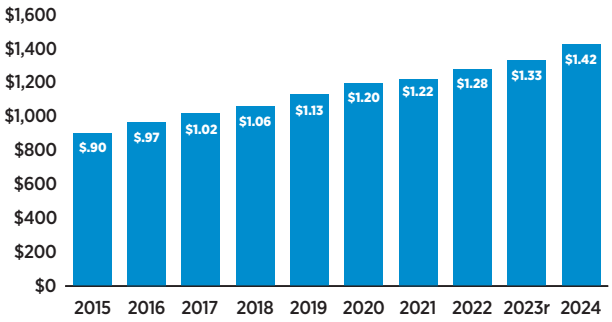


r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

PP&E IN SERVICE, NET 2015–2024

U.S. Investor-Owned Electric Utilities

$ Trillions



r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

LARGEST EQUITY ISSUANCE PROCEEDS 2024

U.S. Investor-Owned Electric Utilities

$ Millions

Company	Equity Proceeds
Sempra	$1,219
PG&E Corporation	$1,128
Xcel Energy Inc.	$1,117
Eversource Energy	$989
Dominion Energy, Inc.	$732
NiSource Inc.	$613
Hawaiian Electric Industries, Inc.	$557
American Electric Power Company	$552
CenterPoint Energy, Inc.	$494
Duke Energy Corporation	$405

Source: S&P Global Market Intelligence and EEI Financial Analysis Department

MOST PP&E IN SERVICE, NET 2024

U.S. Investor-Owned Electric Utilities

$ Millions

Company	PP&E in Service, Net
NextEra Energy, Inc.	$115,518
Duke Energy Corporation	$113,759
Southern Company	$97,017
Berkshire Hathaway Energy	$94,976
PG&E Corporation	$83,771
American Electric Power Company	$76,069
Exelon Corporation	$73,876
Edison International	$53,545
Xcel Energy Inc.	$52,081
Consolidated Edison, Inc.	$48,999

Source: S&P Global Market Intelligence and EEI Financial Analysis Department

CASH FLOW STATEMENT

The industry's consolidated cash flow statement in 2024 continued to depict an industry investing aggressively in the nation's energy future. The industry was able to access supportive stock and bond markets to finance over $178 billion in capital spending. Dividend payments to stockholders also increased, growing 5.5% to a record $34.0 billion.

Capital expenditures reached a record high for the 13th consecutive year

Dividend payments increased 5.5% to a record $34 billion

Operating Activities

Supported by $54.6 billion in Net Income, Net Cash Provided by Operating Activities increased by $13.9 billion, or 12.0%, to $130.2 billion. Depreciation and Amortization (D&A), a non-cash charge on the income statement, increased by $3.0 billion, or 4.5%, at the consolidated industry level.

Deferred Taxes & Investment Credits increased to $6.8 billion from $3.5 billion in 2023. This metric ranged from $9.3 billion to $16.5 billion annually from 2010 through 2017, which were historically high levels due to elevated capex and the use of bonus depreciation. The Tax Cuts & Jobs Act (TCJA), passed in late 2017, significantly reduced deferred taxes due to the reduction in the corporate income tax rate from 35% to 21% and the elimination of bonus depreciation. Since then, the aggregate industry total has been much lower.

Other Operating Changes in Cash provided $6.2 billion more cash in 2024 than in 2023. The difference mainly traced to accounting at several large holding companies. Change in Working Capital was little changed.

Investing Activities

Net Cash Used in Investing Activities increased by $8.9 billion, or 5.6%. The industry's capital spending—by far the most significant component of this metric—increased 5.5% to $178.2 billion from $168.9 billion in 2023. Industry capex has reached a new record high in each of the past fourteen years. EEI member companies continue to invest in new energy resources and the infrastructure necessary to make the power grid more modernized, more resilient, and more secure for all customers. Investment in generation continues to be driven by the development of renewable energy as well as natural gas generation.

Financing Activities

Net Cash Provided by Financing Activities decreased by $5.8 billion, or 13.5%. The decline resulted primarily from a large paydown in short-term debt. While 27 companies decreased short-term debt in 2024, the consolidated industry totals tend to be shaped by balance sheet management at a handful of large companies. The use of long-term debt, conversely, increased in 2024. Most of the 43 underlying companies tracked by EEI increased their use of long-term debt in 2024.

Dividends Paid

Dividends Paid to Common Shareholders rose 5.5% to $34.0 billion in 2024. Investors that supply equity capital are always attracted to steady and growing dividends. Even during difficult times, such as the 2008/2009 financial crisis and the more recent pandemic, the industry continued its long-running pattern of annual aggregate dividend increases.

STATEMENT OF CASH FLOWS

U.S. Investor-Owned Electric Utilities

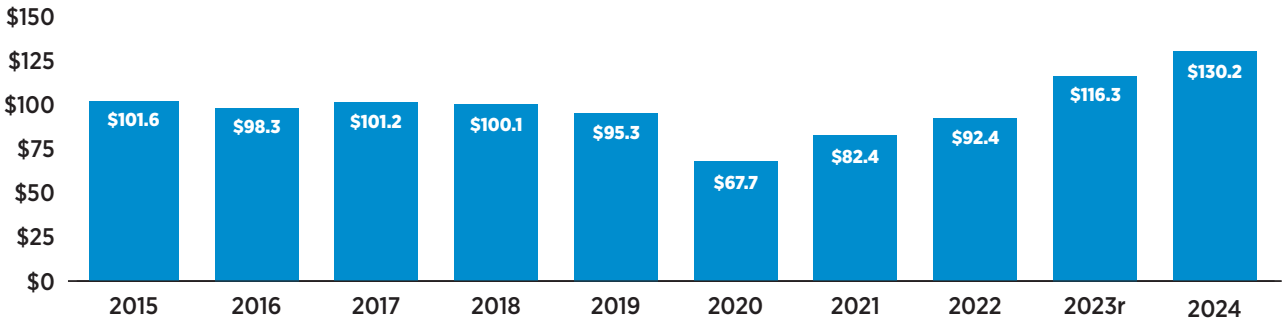
$ Millions	12 Months Ended		
	12/31/24	12/31/2023r	% Change
Operating Activities			
Net Income	$54,559	$52,212	4.5%
Depreciation and Amortization	68,828	65,841	4.5%
Deferred Taxes and Investment Credits	6,774	3,514	92.8%
Operating Changes in AFUDC	(2,331)	(1,989)	17.2%
Change in Working Capital	(1,133)	(590)	92.1%
Other Operating Changes in Cash	3,540	(2,654)	NM
Net Cash Provided by Operating Activities	**130,236**	**116,333**	**12.0%**
Investing Activities			
Capital Expenditures	(178,189)	(168,905)	5.5%
Asset Sales	31,674	31,629	0.1%
Asset Purchases	(19,924)	(18,026)	10.5%
Change in Nuclear Decommissioning Trust	(347)	(1,112)	(68.8%)
Investing Changes in AFUDC	85	55	54.3%
Other Investing Changes in Cash	(2,081)	(3,496)	(40.5%)
Net Cash Used in Investing Activities	**(168,782)**	**(159,855)**	**5.6%**
Financing Activities			
Net Change in Short-Term Debt	(20,002)	11,012	NM
Net Change in Long-Term Debt	78,628	56,880	38.2%
Proceeds from Issuance of Preferred Equity	1,924	542	255.0%
Preferred Share Repurchases	(2,957)	(2,339)	26.4%
Proceeds from Issuance of Common Equity	11,269	8,508	32.5%
Common Share Repurchases	(2,553)	(1,095)	133.1%
Dividends Paid to Common Shareholders	(33,964)	(32,205)	5.5%
Dividends Paid to Preferred Shareholders	(178)	(322)	(44.6%)
Other Dividends	—	—	NM
Other Financing Changes	5,221	2,232	133.9%
Net Cash (Used in) Provided by Financing Activities	**37,388**	**43,212**	**(13.5%)**
Other Changes in Cash	(39)	13	NM
Net Increase (Decrease) in Cash and Cash Equivalents	**($1,196)**	**($297)**	**302.9%**
Cash & Cash Equivalents at Beginning of Period	**$14,212**	**$13,936**	**2.0%**
Cash & Cash Equivalents at End of Period	**$13,015**	**$13,639**	**(4.6%)**
Other Cash Flow Activities			
Cash Paid for Interest, Net of Capitalized	36,592	32,780	11.6%

r = revised NM = not meaningful
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

NET CASH PROVIDED BY OPERATING ACTIVITIES 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions



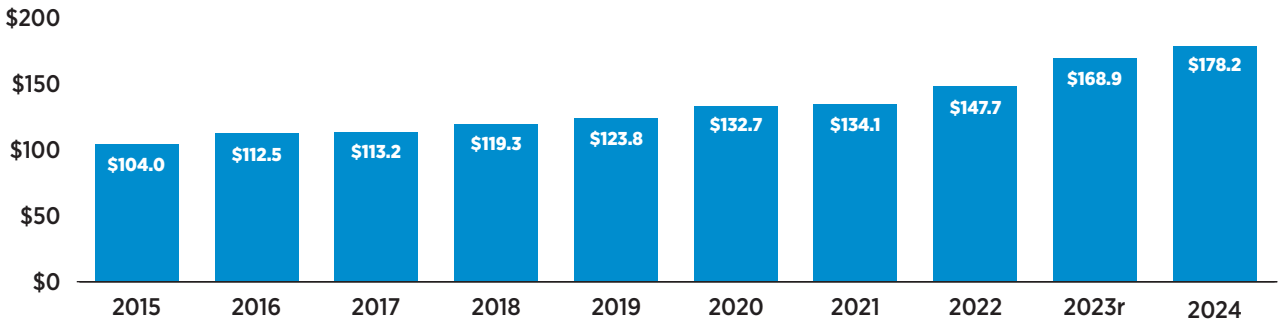
r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

CAPITAL EXPENDITURES 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

Total Capital Expenditures 2015-2024 = $1.3 Trillion

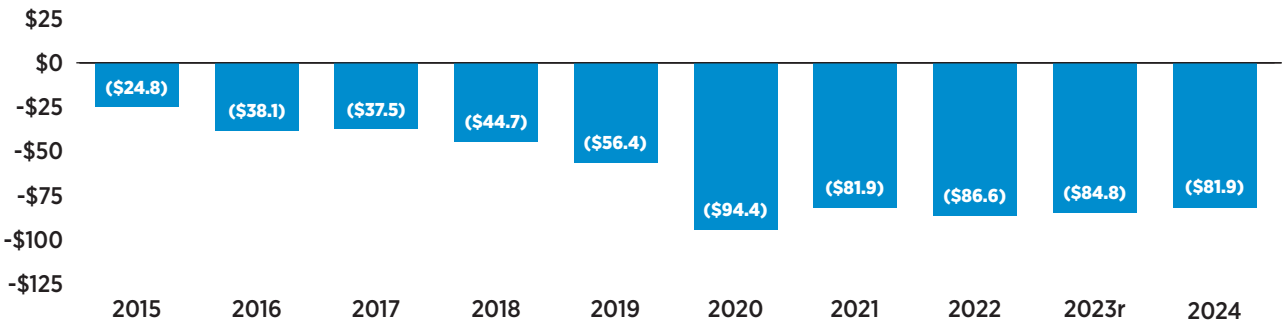


r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

FREE CASH FLOW (AFTER DIVIDENDS) 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

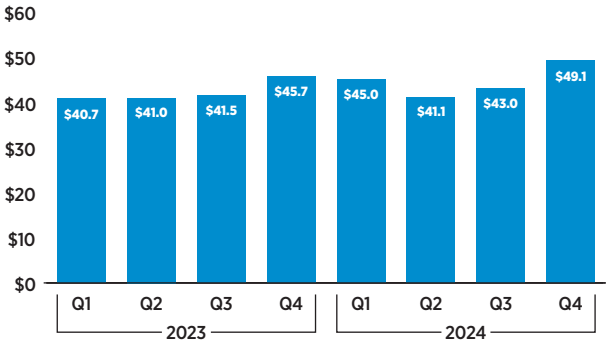


r = Revised; FCF (After Dividends) = Net Cash Provided by Operating Activities - Capital Expenditures - Common Dividends Paid
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

CAPITAL EXPENDITURES BY QUARTER 2023–2024

U.S. Investor-Owned Electric Utilities

$ Billions

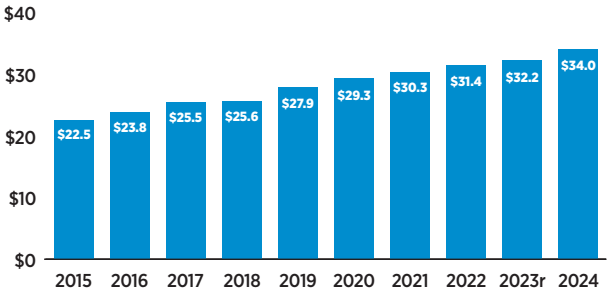


Source: S&P Global Market Intelligence and EEI Financial Analysis Department

COMMON DIVIDENDS PAID 2015–2024

U.S. Investor-Owned Electric Utilities

$ Billions

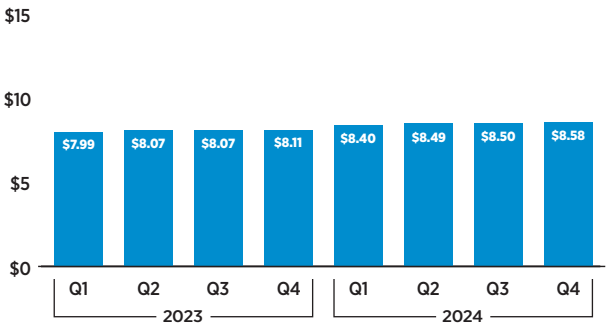


r = Revised
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

DIVIDENDS PAID BY QUARTER 2023–2024

U.S. Investor-Owned Electric Utilities

$ Billions



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

HIGHEST CAPITAL EXPENDITURES 2024

U.S. Investor-Owned Electric Utilities

$ Millions

Company	Total
NextEra Energy, Inc.	$24,729
Duke Energy Corporation	$12,280
Dominion Energy, Inc.	$12,198
PG&E Corporation	$10,369
Berkshire Hathaway Energy	$9,013
Southern Company	$8,955
Sempra	$8,215
American Electric Power Company	$7,631
Xcel Energy Inc.	$7,364
Exelon Corporation	$7,097

Source: S&P Global Market Intelligence and EEI Financial Analysis Department

LARGEST CAPITAL EXPENDITURES INCREASE

U.S. Investor-Owned Electric Utilities

$ Millions

Company	Increase
Dominion Energy, Inc.	$1,987
Xcel Energy Inc.	$1,510
Ameren Corporation	$722
FirstEnergy Corp.	$674
PG&E Corporation	$655
CMS Energy Corporation	$611
DTE Energy Co.	$533
PPL Corporation	$415
Pinnacle West Capital Corp.	$403
IDACORP, Inc.	$398

Source: S&P Global Market Intelligence and EEI Financial Analysis Department

Business Strategies

RATE REVIEW

In 2024, there were 81 rate reviews filed across 34 states, and 78 rate reviews decided in 32 states. In comparison, there were 80 rate reviews filed and 91 rate reviews decided in 2023. The average awarded ROE was 9.73 percent, an increase of 15 basis points from 2023, which had an average awarded ROE of 9.58 percent. The average awarded ROE for distribution-only companies was 9.53 percent, compared to 9.84 percent for vertically integrated companies.

Regulatory lag was approximately 8.7 months, essentially unchanged from 2023.

Demand Growth

Demand growth was a major topic for regulators. As more data centers are connected to the grid, state regulators and electric companies are working to accommodate these new large loads. Many regulators are working with electric companies to explore a wide array of frameworks aimed at addressing the potential for stranded costs. Data centers and other large loads are exploring more sophisticated demand-side management tools, while system planners are examining new techniques for load forecasting that account for single customers exploring numerous opportunities to connect across multiple planning areas.

In 2024, electric companies proposed new tariffs that address these growth issues in several states, including California, Georgia, Indiana, Nevada, Ohio, Oregon, and West Virginia. Resource planning and grid modernization were the most common topics in regulatory proceedings, with over 50 open dockets.

Resilience Plans

As the electric industry has increasingly faced more severe impacts from natural events such as flooding, hurricanes, and wildfires, discussions around resilience

Demand growth was a major topic for regulators

Affordability remains an important consideration

investments have continued. Regulators in several states are exploring strategies to harden the system, including wildfire mitigation plan requirements. In 2024, for example, Texas required regulated electric companies to file resilience plans for the first time, covering plans to mitigate a range of issues.

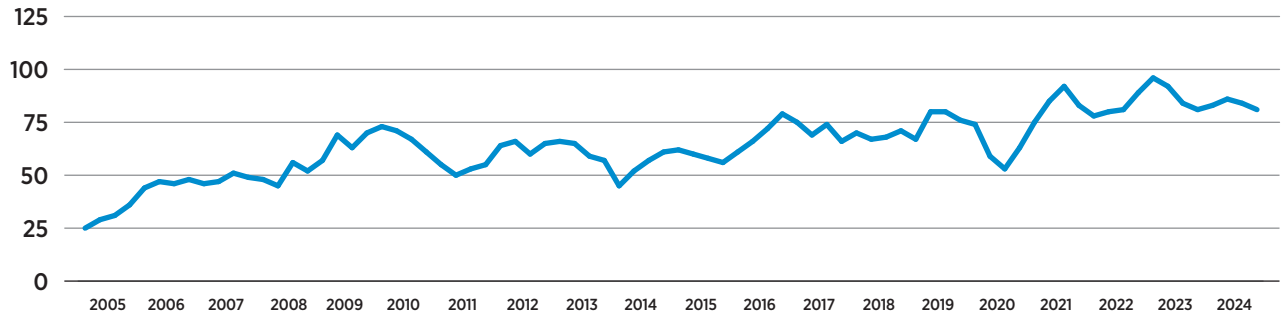
Cost Considerations for Retail Electricity Rates

Inflation continued to impact the broader economy, with significant attention to rising energy costs. Regulators also examined retail customer affordability in the context of the impending interconnection of data centers and other loads. Commissioners voiced concerns that related infrastructure investments may result in longer-term stranded costs for other customer classes. More specifically, they highlighted the potential for residential customers cross-subsidizing investments.

Efforts continued in 2024 to advance wide-ranging actions that support low-to-moderate-income (LMI) customers. These frameworks included expanding electric company credits or bill discounts, such as income-qualified rate discounts, as in Massachusetts. Other approaches involved stacking programs offered by various states, electric companies, and federal agencies to make them more accessible.

NUMBER OF ELECTRIC RATE REVIEWS FILED (TRAILING 12 MONTHS) 2005–2024

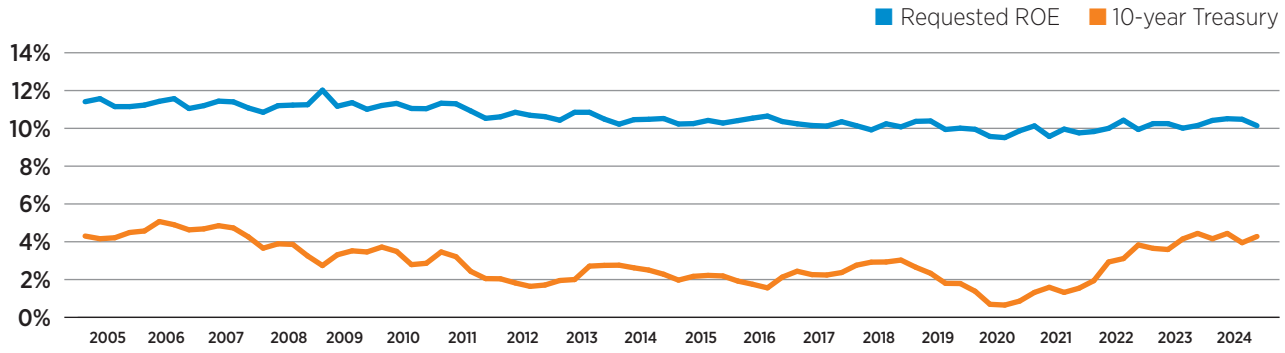
U.S. Investor-Owned Electric Utilities



Source: S&P Global Market Intelligence and EEI Financial Analysis Department

REQUESTED ROE VS. 10-YEAR U.S. TREASURY YIELD 2005–2024

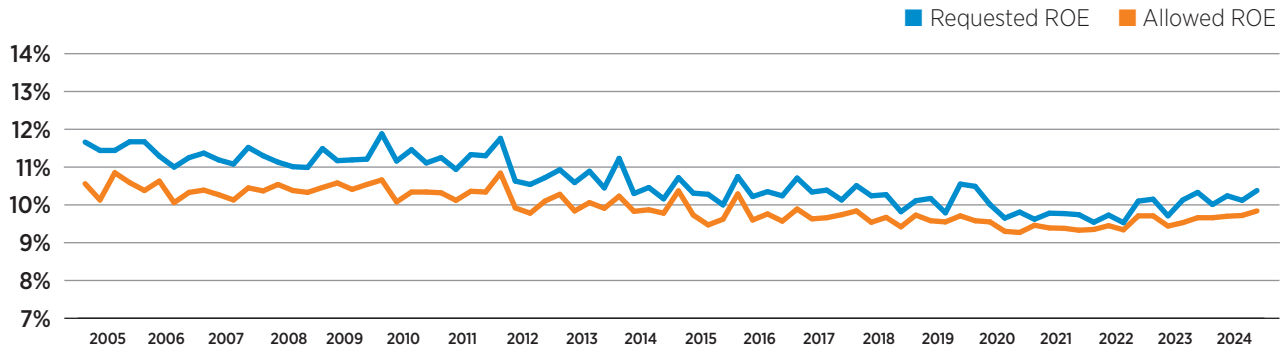
U.S. Investor-Owned Electric Utilities



Requested ROE represents the equal-weight average of all electric reviews filed during the indicated period.
10-Year U.S. Treasury Yield is the average of daily reported yields during each period.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

ALLOWED ROE VS. CORRESPONDING REQUESTED ROE 2005–2024

U.S. Investor-Owned Electric Utilities



The Allowed ROE represents the electric reviews settled during the indicated period while the Requested ROE represents the value requested by the company when the reviews were initially filed, generally during an earlier period. Average returns are equal-weight.
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

BUSINESS SEGMENTATION

The industry's regulated business segments—Regulated Electric and Natural Gas Distribution—grew their combined assets by $127.5 billion, or 7.0%, in 2024.

Regulated assets were 86.5% of the industry total at year-end 2024, an increase from the 85.3% total at year-end 2023. The Regulated Electric segment's share of total industry assets increased to 73.7% from 72.4% at year-end 2023. A record-high $178.2 billion of capital expenditures in 2024 and generally constructive regulatory relations supported the significant growth in regulated assets.

Total industry revenue was $403.5 billion in 2024, a minor decline versus 2023's $403.9 billion. While U.S. electric output rose by 2.6%, the effect on total revenue was offset by a significant decline in natural gas prices.

2024 Revenue by Segment

Regulated Electric revenue increased by $10.6 billion, or 3.5%, to $316.4 billion in 2024. The segment's share of total industry revenue rose to 76.6% from 73.9% in 2023, remaining well above its level at the start of the industry's two-decade-long migration back to a regulated focus (Regulated Electric's share of total revenue was only 52% in 2005).

Natural Gas Distribution revenue fell $5.3 billion, or 8.8%, to $54.6 billion. Total regulated revenue, the sum of the Regulated Electric and Natural Gas Distribution segments, increased by $5.3 billion, or 1.4%, to $371.0 billion in 2024. Regulated revenue accounted for 89.8% of total industry revenue in 2024 compared to 88.4% in 2023, in each case well above 2005's 65.3% share.

Eliminations and reconciling items are added back to arrive at the denominator for the segment percentage calculations shown in the Revenue Breakdown 2023-2024 and Asset Breakdown 2023-2024 charts.

The industry's regulated business segments grew their combined assets by 7.0%

Regulated Electric

Regulated Electric segment operations include the generation, transmission and distribution of electricity under state regulation for residential, commercial and industrial customers. Regulated Electric assets increased by $113.0 billion, or 7.3%, in 2024, representing the largest asset growth in dollar terms of all business segments. The robust growth in assets reflects the size of the industry's build-out of new generation, new reliability-related infrastructure, and other capital projects in recent years.

Competitive Energy

Competitive Energy assets increased by $6.8 billion, or 4.4%, to $160.2 billion at year-end 2024 from $153.4 billion at year-end 2023. Competitive Energy covers the generation and/or sale of electricity in competitive markets, including both wholesale and retail transactions. Wholesale buyers are typically regional power pools, large industrial customers, and electric utilities looking to supplement generation capacity. Competitive Energy also includes the trading and marketing of natural gas.

Natural Gas

Natural Gas Distribution assets increased by $14.5 billion, or 5.3%, to $288.4 billion at year-end 2024 from $274.0 billion at year-end 2023. Natural Gas Distribution includes the delivery of natural gas to homes, businesses and industrial customers throughout the United States.

Natural Gas Pipeline assets increased by $247 million, or 0.7%, to $35.4 billion at year-end 2024

BUSINESS SEGMENTATION REVENUES

U.S. Investor-Owned Electric Utilities

$ Millions

	12/31/24	12/31/2023r	% Change
Revenues			
Regulated Electric	316,426	305,856	3.5%
Natural Gas Distribution	54,619	59,912	(8.8%)
Competitive Energy	23,809	29,042	(18.0%)
Natural Gas Pipeline	4,558	4,772	(4.5%)
Other	13,660	14,187	(3.7%)
Eliminations/Reconciling Items	(9,622)	(9,832)	(2.1%)
Total Revenues	**403,450**	**403,937**	**(0.1%)**

BUSINESS SEGMENTATION ASSETS

U.S. Investor-Owned Electric Utilities

$ Millions

	12/31/24	12/31/2023r	% Change
Assets			
Regulated Electric	1,657,339	1,544,327	7.3%
Natural Gas Distribution	288,429	273,959	5.3%
Competitive Energy	160,234	153,444	4.4%
Natural Gas Pipeline	35,437	35,191	0.7%
Other	106,812	126,024	(15.2%)
Eliminations/Reconciling Items	(71,099)	(62,064)	14.6%
Total Assets	**2,177,152**	**2,070,881**	**5.1%**

Note: Totals may reflect rounding; r = Revised
Source: EEI Financial Analysis Department and Company Annual Reports

from $35.2 billion at year-end 2023. Four of the five companies that report this segment showed moderate asset growth. The Natural Gas Pipeline business concentrates on the transmission and storage of natural gas for local distribution companies, marketers and traders, electric power generators and natural gas producers.

Regulated assets were 87% of the industry total in 2024, up from 65% in 2005

Strategic Moves Completed in 2024

Several companies completed transactions in 2024 that may affect their business segmentation reporting.

In March 2024, FirstEnergy completed the sale of an additional 30% ownership interest in its transmission business, FirstEnergy Transmission (FET), to Brookfield Super-Core Infrastructure Partners (BSIP) for $3.5 billion. This transaction followed Brookfield's previous purchase of a 19.9% ownership interest in FET for $2.4 billion in 2022. FirstEnergy stated that the proceeds from Brookfield's follow-on investment in FET will be used to further strengthen FirstEnergy's balance sheet and support its five-year, $26 billion grid investment program.

In June 2024, Cleco completed the sale of its nonutility generation business, Cleco Cajun LLC, to private investor group Atlas Capital Resources for approximately $600 million. Cleco Cajun owns 14 generating units with a rated capacity of 3,379 MW and wholesale contracts serving nine Louisiana-based electric cooperatives. Cleco's regulated electric utility, Cleco Power, serves approximately 295,000 customers in 24 of Louisiana's parishes.

With two separate transactions in 2024, Eversource divested all its ownership interests in the offshore wind business to become what it called a "pure-play regulated pipes and wires utility". In July 2024, Eversource completed the sale of its 50 percent ownership share in the 924 MW Sunrise Wind project to Orsted. Gross proceeds of the transaction were $230 million. In September 2024, Eversource Energy completed the sale of its 50 percent interest in the 132 MW South Fork Wind project and the 704 MW Revolution Wind project to Global Infrastructure Partners (GIP). Adjusted gross proceeds from this transaction were $745 million. Eversource planned to use the proceeds to strengthen its balance sheet and improve credit metrics.

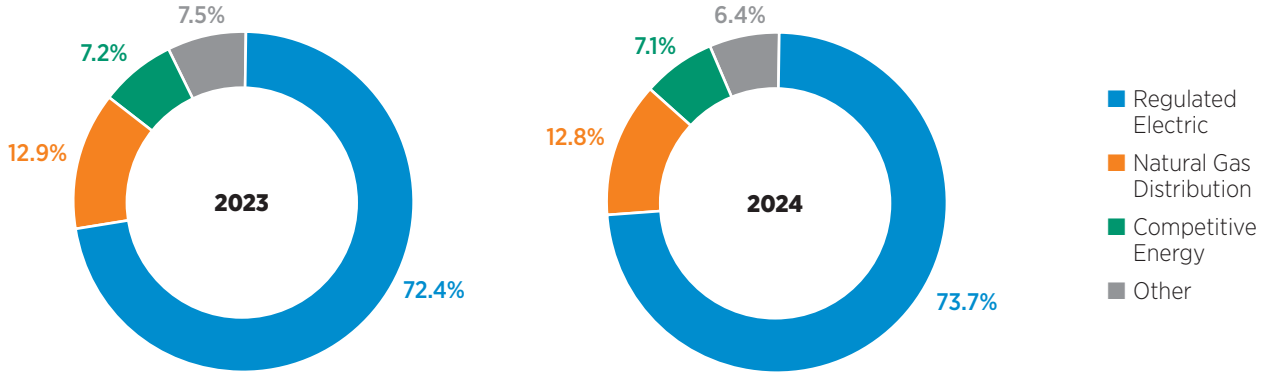
In September 2024, Dominion Energy completed the sale of three natural gas local distribution companies to Canadian energy company Enbridge in a transaction valued at $14 billion. The three natural gas distribution companies—East Ohio Gas, Public Service Company of North Carolina, and Questar Gas—serve three million customers in Ohio, North Carolina, Utah, Wyoming and Idaho.

In November 2024, MDU Resources Group completed the spinoff of its construction services subsidiary, Everus Construction Group, into an independent public company. MDU spun off its construction materials subsidiary, Knife River, into a stand-alone, publicly traded company in 2023. These two spinoffs completed the MDU Resources transition to a pure-play regulated energy delivery business. MDU's utility group provides electric power and natural gas to 1.2 million customers across eight states.

In late December 2024, Hawaiian Electric Industries closed a deal to sell a 90.1% stake in its American Savings Bank (ASB) unit, supporting its effort to raise $1.99 billion for a Maui wildfire settlement. Investors purchased 90.1% of American Savings Bank common stock for a cash consideration of $405 million. HEI retained a 9.9% stake in the bank. With the completion of the sale, HEI plans to operate with a streamlined focus on its utility, Hawaiian Electric. Hawaiian Electric serves 95 percent of Hawaii's 1.4 million residents on the islands of Oahu, Maui, Hawaii, Lanai and Molokai.

ASSET BREAKDOWN 2023–2024

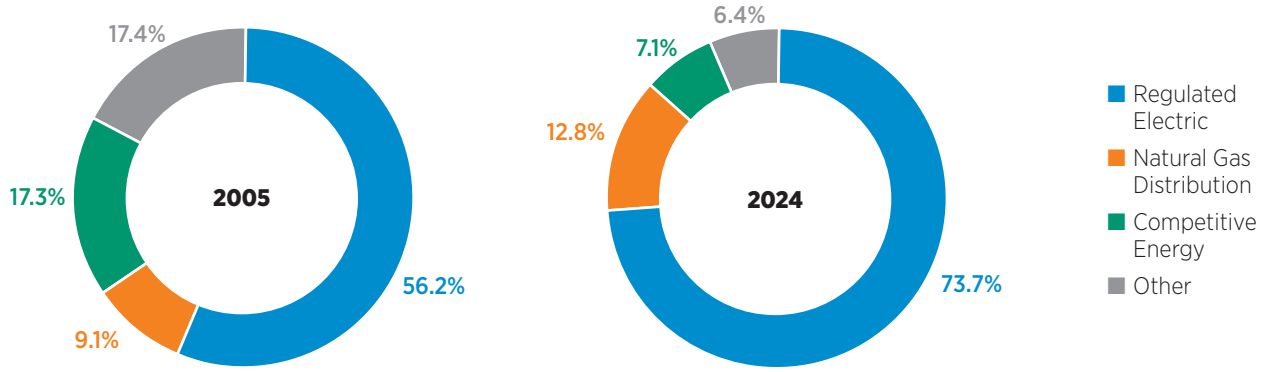
U.S. Investor-Owned Electric Utilities



As of December 31; Note: Other includes Natural Gas Pipeline Assets
Source: EEI Financial Analysis Department and Company Annual Reports

ASSET BREAKDOWN 2005-2024

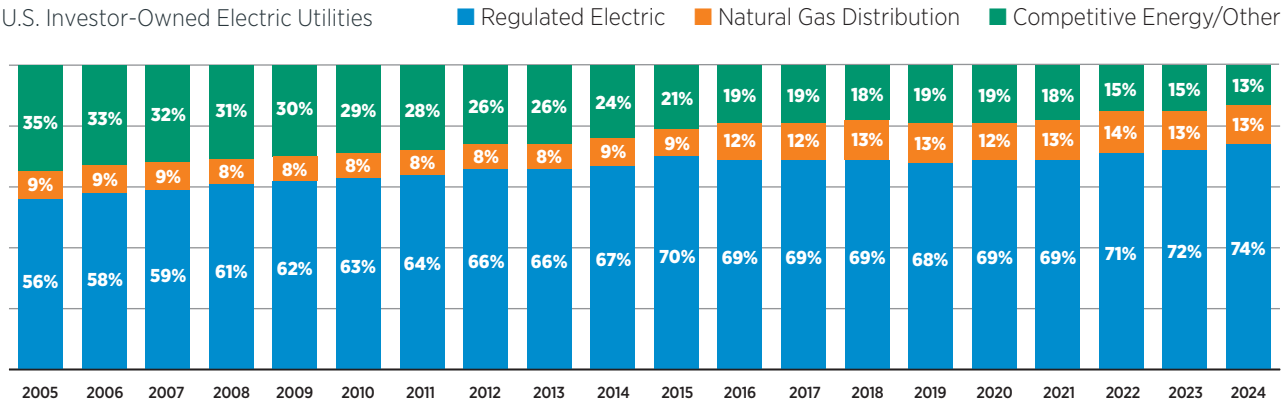
U.S. Investor-Owned Electric Utilities



As of December 31; Note: Other includes Natural Gas Pipeline Assets
Source: EEI Financial Analysis Department and Company Annual Reports

BUSINESS SEGMENTATION (ASSETS) 2005–2024

U.S. Investor-Owned Electric Utilities



As of December 31
Source: EEI Financial Analysis Department and Company Annual Reports

Strategic Announcements in 2024

In addition to 2024's completed transactions, several announcements were made that, if completed, will impact business segment reporting in 2025 and beyond.

In February 2024, CenterPoint Energy announced the sale of its Louisiana and Mississippi natural gas LDC businesses to Bernhard Capital Partners for $1.2 billion. The businesses serve approximately 380,000 customers. CenterPoint said the transaction would allow it to redeploy approximately $1 billion of future capital expenditures into other jurisdictions.

In September 2024, CDPQ (Caisse de dépôt et placement du Québec), the second-largest pension fund in Canada, agreed to acquire a 30% stake in The Dayton Power and Light Company (AES Ohio) from The AES Corporation for approximately $546 million. As part of the agreement, CDPQ also committed to funding its pro rata share of AES Ohio's capital requirements to support growth plans in its service territory. AES has been in a partnership with CDPQ at AES Indiana since 2014, and this deal will create a similar ownership structure. The sale is expected to close in the first half of 2025.

2024 Year-End List of Companies

Early each calendar year, EEI updates our list of investor-owned electric utility holding companies organized by business category. The list is based on the prior year-end business segmentation data presented in 10Ks. Our two categories are Regulated (80% or more of holding company assets are regulated) and Mostly Regulated (less than 80% of holding company assets are regulated).

We use assets rather than revenue for determining category membership because we believe assets provide a clearer picture of strategic trends; fluctuating commodity prices for natural gas and power can impact revenue so greatly that a company's strategic approach to business segmentation may be distorted by reliance on revenue data alone. Comparing the list of companies from year to year reveals company migrations between categories and shows the general trend in industry business models.

Two companies changed categories in 2024. Hawaiian Electric Industries, Inc. moved to the Regulated category after the sale of a 90.1% stake in its American Savings Bank (ASB) unit. MDU Resources Group, Inc. also moved to the Regulated category after the company completed the spinoff of its construction services subsidiary, Everus Construction Group, into an independent public company.

The total number of parent companies in the EEI universe fell from 44 at year-end 2023 to 43 at year-end 2024. In December 2024, Iberdrola completed the acquisition of the remaining 18% of U.S. utility Avangrid that it did not already own, and Avangrid became a wholly-owned member of the Iberdrola Group. At year-end 2024, the EEI universe included 39 Regulated and 4 Mostly Regulated utility holding companies (see List of Companies by Category.

COMPANIES LISTED BY CATEGORY (AS OF DECEMBER 31, 2024)

U.S. Investor-Owned Electric Utilities

Regulated (39 of 43)	Mostly Regulated (4 of 43)
Alliant Energy Corporation	ALLETE, Inc.
Ameren Corporation	Berkshire Hathaway Energy *
American Electric Power Co, Inc.	NextEra Energy, Inc.
Avista Corporation	Otter Tail Corporation
Black Hills Corporation	
CenterPoint Energy, Inc.	
Cleco Corporation *	
CMS Energy Corporation	
Consolidated Edison, Inc.	
Dominion Energy, Inc.	
DPL Inc. *	
DTE Energy Company	
Duke Energy Corporation	
Edison International	
Entergy Corporation	
Evergy, Inc.	
Eversource Energy	
Exelon Corporation	
FirstEnergy Corporation	
Hawaiian Electric Industries, Inc.	
IDACORP, Inc.	
IPALCO Enterprises, Inc. *	
MDU Resources Group, Inc.	
MGE Energy, Inc.	
NiSource Inc.	
NorthWestern Energy	
OGE Energy Corporation	
PG&E Corporation	
Pinnacle West Capital Corporation	
Portland General Electric Company	
PPL Corporation	
Public Service Enterprise Group Inc.	
Puget Energy, Inc. *	
Sempra	
Southern Company	
TXNM Energy, Inc.	
Unitil Corporation	
WEC Energy Group, Inc.	
Xcel Energy Inc.	

Note: * Non-publicly traded companies
Category Definitions: Regulated: 80% or more of total assets are regulated; Mostly Regulated: Less than 80% of total assets are regulated
Based on assets as of December 31, 2024
Source: EEI Financial Analysis Department and Company Annual Reports

MERGERS AND ACQUISITIONS

Utility M&A activity involving whole operating companies with regulated service territories remained slow in 2024 for an eighth year. The three announced deals in 2024 were: 1) Iberdrola's move to boost its ownership stake in Avangrid from 82% to 100%, turning Avangrid into a wholly-owned subsidiary; 2) the proposed purchase of ALLETE by the Canada Pension Plan Investment Board and Global Infrastructure Partners, and 3) the sale of CenterPoint Energy's Louisiana and Mississippi natural gas LDC businesses to Bernhard Capital Partners, an infrastructure-focused private equity management firm.

Only one of the two transactions still pending at year-end 2023 was completed in 2024: Dominion's sale of three natural gas distribution utilities to Enbridge. The other pending 2023 deal, Entergy's sale of its natural gas distribution business to Bernhard Capital Partners, remained in progress at year-end.

The Avangrid/Iberdrola transaction moved quickly from a March 7 announcement to completion on December 23, 2024. As a result, the number of U.S. investor-owned utilities in the EEI Index declined to 38 from 39, a level that had held steady since year-end 2020. By contrast, consolidation from the mid-1990s through 2019 reduced the number of EEI Index companies by more than half, from 98 to 40. As 2024 ended, the buyout of ALLETE was expected to close in 2025. If it does, that will reduce the number of EEI Index companies to 37.

The forces that have sidelined M&A as a strategic imperative remained relevant in 2024. Most electric utilities are focused on investment programs that seek internal growth through the expansion of regulated electric rate base. Economic development in many service territories is driving load growth, with the emergence of data centers as an additional tailwind. Earnings calls mainly focused on the planning and execution needed to take advantage of these trends, as well as the traditional review of regulatory initiatives. Wall Street research likewise focused on quantifying load growth prospects and tracking regulatory support for rising capex. At least for now, most utilities don't see M&A as a priority, particularly given the well-known challenges of steering deals through a complex regulatory approval process.

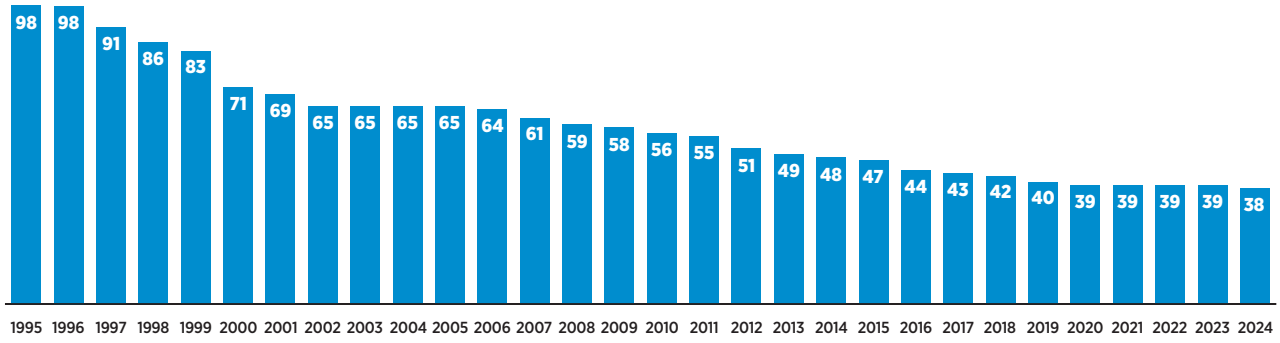
The number of utilities in the EEI Index declined to 38

Completed 2023 Transactions

In September 2024, Dominion Energy and Enbridge completed the sale of three Dominion natural gas companies to Enbridge. Virginia-based Dominion Energy agreed to sell its three natural gas local distribution companies (LDCs) to Canadian energy company Enbridge in September 2023 for $9.4 billion cash plus debt in a transaction valued at $14 billion. The three LDCs, East Ohio Gas, Public Service Company of North Carolina, and Questar Gas, serve three million customers in Ohio, North Carolina, Utah, Wyoming, and Idaho. Dominion noted the sale resulted from its business review initiative, announced in November 2022, which sought to position the utility to create maximum long-term value for shareholders. Dominion said sale proceeds will be used to reduce debt and strengthen its credit position. Dominion is focusing its growth strategy on state-regulated electric infrastructure, noting that data center expansion and general economic activity in its service territories are driving the most significant electric demand growth in the company's history.

NUMBER OF ELECTRIC UTILITIES (EEI INDEX) 1995–2024

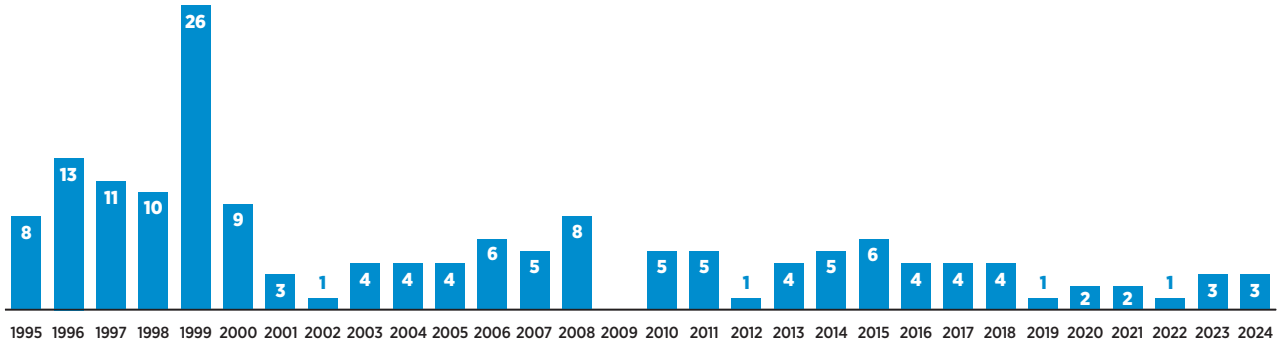
U.S. Investor-Owned Electric Utilities



Note: Based on Completed Mergers in the EEI Index of Electric Utilities
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

ANNOUNCED MERGERS & ACQUISITIONS 1995–2024

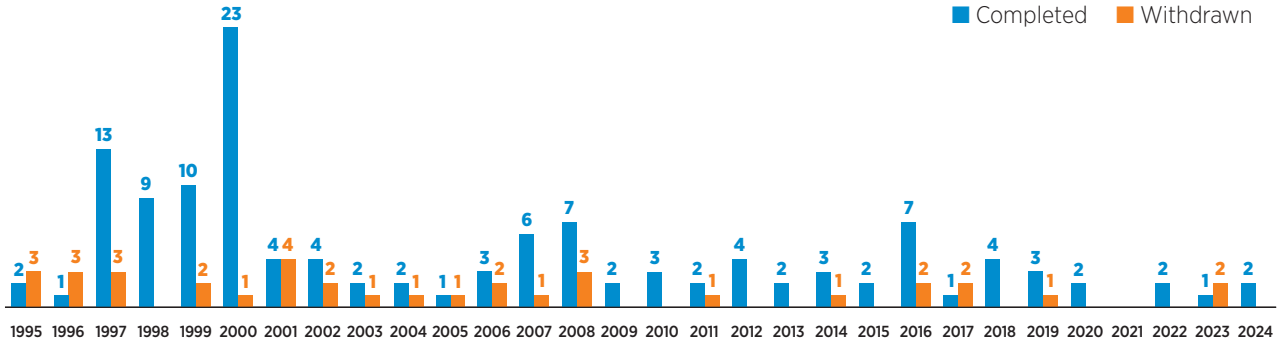
U.S. Investor-Owned Electric Utilities



Transactions > $100M Involving Operating Companies with Regulated Service Territories (Electric or Natural Gas)
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

STATUS OF MERGERS & ACQUISITIONS 1995–2024

U.S. Investor-Owned Electric Utilities



Transactions > $100M Involving Operating Companies with Regulated Service Territories (Electric or Natural Gas)
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

MERGERS & ACQUISITIONS ANNOUNCEMENTS 2010–2024

U.S. Investor-Owned Electric Utilities

Includes Transactions > $100M Involving Operating Companies with Regulated Service Territories (Electric or Natural Gas)

Announced	Completed	Status	Value	Buyer	Acquired/Target	Transaction		
05/06/24		Pending	$6.2B	CPP/GIP Partnership	ALLETE, Inc.	$3.9B Cash		$2.3B Debt
03/07/24	12/23/24	Completed	$2.6B	Iberdrola, S.A.	Avangrid, Inc. (18%)	$2.6B Cash		
02/20/24		Pending	$1.2B	Bernhard Capital Partners	CenterPoint LA/MS Gas Utilities	$1.2B Cash		
10/30/23		Pending	$0.5B	Bernhard Capital Partners	Entergy Gas Utilities	$484M Cash		
09/26/23	11/30/23	Completed	$0.9B	Chesapeake Utilities	Florida City Gas (from NextEra)	$923M Cash		
09/05/23	09/30/24	Completed	$14.0B	Enbridge Inc.	East Ohio/PSNC/Questar (from Dominion)	$9.4B Cash		$4.6B Debt
02/11/22	08/31/22	Completed	$0.7B	Ullico Inc.	Hope Gas, Inc. (from Dominion)	$690M Cash		
10/26/21	04/17/23	WD	$2.7B	Algonquin Power & Utilities	Kentucky Power/AEP Kentucky Transco	$1.4B Cash		$1.2B Debt
03/18/21	05/25/22	Completed	$5.3B	PPL Corporation	Narragansett Electric (from National Grid)	$3.8B Cash		$1.5B Debt
10/21/20	12/31/23	WD	$8.0B	Iberdrola, S.A.	PNM Resources, Inc.	$4.4B Cash		$3.7B Debt
02/26/20	10/09/20	Completed	$1.1B	Eversource Energy	Columbia Gas of MA (from NiSource)	$1.1B Cash		
06/03/19	07/29/20	Completed	$4.3B	J.P. Morgan Investments (IIF)	El Paso Electric Company	$2.8B Cash		$1.5B Debt
05/21/18	01/01/19	Completed	$5.7B	NextEra Energy, Inc.	Gulf Power Company (from Southern)	$4.4B Cash		$1.3B Debt
05/21/18	07/29/18	Completed	$0.5B	NextEra Energy, Inc.	Florida City Gas (from Southern)	$530M Cash		
04/23/18	02/01/19	Completed	$8.1B	CenterPoint Energy, Inc.	Vectren Corporation	$6.0B Cash		$2.1B Debt
01/03/18	01/01/19	Completed	$14.5B	Dominion Energy, Inc.	SCANA Corporation		$7.7B Stock	$6.6B Debt
10/16/17	07/01/18	Completed	$1.7B	South Jersey Industries, Inc.	Elizabethtown Gas (from Southern)	$1.7B Cash		
08/21/17	03/09/18	Completed	$16.5B	Sempra Energy	Oncor Electric Delivery (from EFH)	$9.5B Cash		$7.0B Debt
07/19/17	01/23/19	WD	$5.3B	Hydro One Limited	Avista Corporation	$3.4B Cash		$1.9B Debt
07/07/17	08/21/17	WD	$16.0B	Berkshire Hathaway Inc.	Oncor Electric Delivery (from EFH)	$9.0B Cash		$7.0B Debt
07/29/16	07/06/17	WD	$11.2B	NextEra Energy, Inc.	Oncor Electric Delivery (from EFH)	$4.4B Cash		$6.8B Debt
05/31/16	06/04/18	Completed	$9.8B	Westar Energy, Inc.	Great Plains Energy		$6.9B Stock	$2.9B Debt
02/09/16	01/01/17	Completed	$2.4B	Algonquin Power & Utilities	Empire District Electric	$1.5B Cash		$878M Debt
02/01/16	09/16/16	Completed	$6.1B	Dominion Resources, Inc.	Questar Corporation	$4.4B Cash		$1.7B Debt
10/26/15	10/03/16	Completed	$6.6B	Duke Energy	Piedmont Natural Gas Company, Inc.	$4.8B Cash		$1.8B Debt
09/04/15	07/01/16	Completed	$10.4B	Emera Inc.	TECO Energy, Inc.	$6.5B Cash		$3.9B Debt
08/24/15	07/01/16	Completed	$12.0B	Southern Company	AGL Resources Inc.	$8.0B Cash		$4.1B Debt
08/10/15	05/01/16	WD	$19.2B	Investor Group	Oncor Electric Delivery (from EFH)	$12.6B Cash		$6.6B Debt
07/12/15	02/12/16	Completed	$1.9B	Black Hills Corporation	SourceGas Holdings	$1.2B Cash		$720M Debt
02/25/15	12/16/15	Completed	$4.7B	Iberdrola, S.A. (Avangrid)	UIL Holdings Corporation	$595M Cash	$2.4B Stock	$1.7B Debt
12/03/14	07/16/16	WD	$3.9B	NextEra Energy, Inc.	Hawaiian Electric Industries, Inc.		$2.8B Stock	$1.1B Debt
10/20/14	04/13/16	Completed	$4.7B	Investor Group	Cleco Corporation	$3.4B Cash		$1.3B Debt
06/23/14	06/29/15	Completed	$9.3B	Wisconsin Energy Corporation	Integrys Energy Group, Inc.	$1.5B Cash	$4.3B Stock	$3.4B Debt
04/30/14	03/23/16	Completed	$12.4B	Exelon Corporation	Pepco Holdings, Inc.	$6.8B Cash		$5.6B Debt
03/03/14	12/04/14	WD	$1.9B	UIL Holdings Corporation	Philadelphia Gas Works (from City)	$1.9B Cash		
12/11/13	08/15/14	Completed	$4.2B	Fortis Inc.	UNS Energy Corporation	$2.5B Cash		$1.6B Debt
11/04/13	07/01/14	Completed	$0.2B	Avista Corporation	Alaska Energy & Resources Company		$145M Stock	$25M Debt
05/29/13	12/19/13	Completed	$10.3B	Berkshire Hathaway Inc.	NV Energy, Inc.	$5.6B Cash		$4.6B Debt
05/28/13	09/02/14	Completed	$1.0B	TECO Energy, Inc.	New Mexico Gas (from Continental)	$750M Cash		$200M Debt
02/21/12	06/27/13	Completed	$1.4B	Fortis Inc.	CH Energy Group, Inc.	$986M Cash		$449M Debt
07/12/11	06/27/12	Completed	$0.7B	Gaz Métro	Central Vermont Public Service	$473M Cash		$191M Debt
05/30/11	07/11/11	WD	$0.7B	Fortis Inc.	Central Vermont Public Service	$471M Cash		$226M Debt
04/28/11	03/12/12	Completed	$10.1B	Exelon Corporation	Constellation Energy Group		$7.8B Stock	$2.3B Debt
04/20/11	11/28/11	Completed	$4.6B	AES Corporation	DPL Inc.	$3.5B Cash		$1.0B Debt
01/10/11	07/02/12	Completed	$24.4B	Duke Energy	Progress Energy, Inc.		$13.6B Stock	$10.7B Debt
10/18/10	04/10/12	Completed	$6.9B	Northeast Utilities	NSTAR		$4.2B Stock	$2.7B Debt
05/25/10	11/16/10	Completed	$1.3B	UIL Holdings Corporation	CT/MA Gas Utilities (from Iberdrola)	$885M Cash		$411M Debt

WD = Withdrawn/Terminated
Updated through December 31, 2024
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

MERGERS & ACQUISITIONS ANNOUNCEMENTS 2000–2010

U.S. Investor-Owned Electric Utilities

Includes Transactions > $100M Involving Operating Companies with Regulated Service Territories (Electric or Natural Gas)

Announced	Completed	Status	Value	Buyer	Acquired/Target	Transaction		
04/28/10	11/01/10	Completed	$7.6B	PPL Corporation	E.ON U.S. (LG&E and KU)	$2.1B Cash		$5.6B Debt
03/12/10	12/21/10	Completed	$0.1B	Emera Inc.	Maine & Maritimes Corporation	$76M Cash		$28M Debt
02/11/10	02/25/11	Completed	$8.7B	FirstEnergy Corp.	Allegheny Energy, Inc.		$4.7B Stock	$4.0B Debt
09/18/08	12/17/08	WD	$8.4B	Berkshire Hathaway Inc.	Constellation Energy Group	$4.7B Cash		$3.6B Debt
07/28/08	10/01/08	Completed	$0.8B	Sempra Energy	EnergySouth, Inc.	$499M Cash		$263M Debt
07/01/08	10/01/08	Completed	$0.3B	MDU Resources Group	Intermountain Gas Company	$245M Cash		$82M Debt
03/06/08	10/01/08	Completed	$0.3B	UGI Corporation	PPL Gas Utilities Corp	$268M Cash		
02/19/08	12/01/08	Completed	$0.2B	Unitil Corporation	Northern Util/Granite St (from NiSource)	$160M Cash		
01/15/08	01/30/09	Completed	$0.6B	Continental Energy Systems	New Mexico Gas (from PNM Resources)	$620M Cash		
01/15/08	07/22/08	WD	$0.2B	PNM Resources, Inc.	Cap Rock (from Continental Energy)	$203M Cash		
01/15/08	01/15/08	WD	$1.0B	Equitable Resources, Inc.	Dominion Peoples/Hope Gas Utilities	$970M Cash		
10/26/07	02/06/09	Completed	$6.5B	Investor Consortium	Puget Energy, Inc.	$3.5B Cash		$3.0B Debt
06/25/07	09/16/08	Completed	$8.0B	Iberdrola, S.A.	Energy East Corporation	$4.5B Cash		$3.5B Debt
02/25/07	10/10/07	Completed	$44.0B	Energy Future Holdings (EFH)	TXU Corp.	$31.8B Cash		$12.2B Debt
02/07/07	07/14/08	Completed	$2.8B	Great Plains Energy, Inc.	Aquila, Inc.	$673M Cash	$1.0B Stock	$1.1B Debt
02/07/07	07/14/08	Completed	$0.9B	Black Hills Corporation	Aquila Elec/Gas Utilities (CO/IA/KS/NE)	$940M Cash		
07/08/06	07/02/07	Completed	$0.5B	MDU Resources Group	Cascade Natural Gas Corporation	$305M Cash		$161M Debt
07/08/06	02/21/07	Completed	$2.4B	WPS Resources (Integrys)	Peoples Energy Corporation		$1.5B Stock	$880M Debt
07/05/06	05/31/07	Completed	$2.6B	Macquarie Consortium	Duquesne Light Holdings, Inc.	$1.6B Cash		$1.0B Debt
06/21/06	04/12/07	Completed	$0.3B	Gaz Métro	Green Mountain Power Corporation	$189M Cash		$88M Debt
04/25/06	07/24/07	WD	$2.2B	Babcock & Brown Limited	NorthWestern Corporation	$1.4B Cash		$852M Debt
02/25/06	08/24/07	Completed	$11.0B	National Grid	KeySpan Corp.	$7.3B Cash		$3.6B Debt
12/18/05	10/24/06	WD	$15.1B	FPL Group, Inc.	Constellation Energy Group		$11.3B Stock	$3.8B Debt
09/21/05	07/01/06	Completed	$0.6B	WPS Resources	Aquila Gas Utilities (MI/MN)	$558M Cash		
05/24/05	03/21/06	Completed	$9.2B	Berkshire Hathaway Inc.	PacifiCorp (from Scottish Power)	$5.1B Cash		$4.0B Debt
05/08/05	04/03/06	Completed	$13.9B	Duke Energy	Cinergy Corp.		$9.1B Stock	$4.9B Debt
12/20/04	09/14/06	WD	$25.7B	Exelon Corporation	Public Service Enterprise Group		$12.3B Stock	$13.4B Debt
07/24/04	06/06/05	Completed	$1.1B	PNM Resources, Inc.	TNP Enterprises, Inc.	$95M Cash	$95M Stock	$856M Debt
06/17/04	10/01/04	Completed	$2.5B	Atmos Energy	TXU Gas Company (from TXU)	$1.9B Cash		$545M Debt
02/02/04	09/30/04	Completed	$2.3B	Ameren Corporation	Illinois Power (from Dynegy)	$331M Cash		$1.9B Debt
11/21/03	12/30/04	WD	$3.7B	Investor Group	Unisource Energy Corporation	$879M Cash		$2.8B Debt
11/18/03	04/06/05	WD	$2.3B	Texas Pacific Group	Portland General Electric (from Enron)	$1.5B Cash		$851M Debt
10/31/03	11/22/03	WD	$2.4B	Exelon Corporation	Illinois Power (from Dynegy)	$275M Cash		$2.0B Debt
01/31/03	01/31/03	Completed	$1.3B	Ameren Corporation	CILCORP Inc. (from AES)	$581M Cash		$703M Debt
10/29/02	08/11/03	Completed	$0.2B	Unisource Energy	AZ Electric/Gas Utilities (from Citizens)	$230M Cash		
10/05/01	05/17/02	WD	$2.8B	Northwest Natural Gas	Portland General Electric (from Enron)	$1.6B Cash	$50M Stock	$1.0B Debt
02/16/01	06/28/02	Completed	$2.3B	Energy East	RGS Energy Group, Inc.	$761M Cash	$623M Stock	$887M Debt
02/09/01	08/01/02	Completed	$5.1B	Pepco Holdings, Inc.	Conectiv	$1.2B Cash	$1.2B Stock	$2.8B Debt
11/13/00	01/08/02	WD	$1.9B	Western Resources	PNM Resources, Inc.		$1.1B Stock	$813M Debt
09/28/00	02/15/02	Completed	$1.0B	NorthWestern Corporation	Montana Power Company	$602M Cash		$421M Debt
09/04/00	01/31/02	Completed	$8.3B	National Grid	Niagara Mohawk Holdings, Inc.	$1.0B Cash	$2.0B Stock	$5.3B Debt
08/08/00	11/07/01	Completed	$10.4B	FirstEnergy Corp.	GPU, Inc.	$2.2B Cash	$2.1B Stock	$6.1B Debt
07/31/00	04/02/01	WD	$13.5B	FPL Group, Inc.	Entergy Corporation		$7.1B Stock	$6.4B Debt
07/15/00	03/27/01	Completed	$2.9B	AES Corporation	IPALCO Enterprises, Inc.		$2.1B Stock	$844M Debt
06/29/00	10/10/01	Completed	$0.4B	NS Power Holdings (Emera)	Bangor Hydro-Electric Company	$200M Cash		$170M Debt
02/27/00	12/11/00	Completed	$4.8B	Powergen	LG&E Energy Corp.	$3.2B Cash		$1.6B Debt
02/27/00	11/01/00	Completed	$8.1B	NiSource Inc.	Columbia Energy Group	$4.1B Cash	$1.7B Stock	$2.1B Debt

WD = Withdrawn/Terminated
Updated through December 31, 2024
Source: S&P Global Market Intelligence and EEI Financial Analysis Department

Iberdrola Acquires 100% of Avangrid

In March 2024, Spanish renewables giant Iberdrola said it would seek to buy the remaining 18% of U.S. utility Avangrid that it did not already own in a deal valued at approximately $2.6 billion. The move followed quickly on the heels of Avangrid's decision at year-end 2023 to end its three-year-long effort to buy New Mexico-based PNM Resources. The PNM Resources (now TXNM Energy) acquisition, announced in October 2020, lacked support from the New Mexico Public Regulation Commission.

Iberdrola's initial 82% stake in Avangrid dates to 2015, when Iberdrola USA and Connecticut utility UIL Holdings combined to form the U.S. utility renamed Avangrid. Iberdrola said the original acquisition reflected its ongoing interest in the U.S. market and preference for friendly M&A transactions. In the March 2024 announcement, Iberdrola said it wants to increase its exposure to the regulated electric distribution business in the United States.

In May 2024, Iberdrola reached a final agreement to buy the remaining Avangrid stake at a revised $35.75 per share, an approximate 15% premium to Avangrid's price before the initial announcement. The deal required approval from the Federal Energy Regulatory Commission (FERC), Maine regulators, and New York state regulators. The utilities announced the deal was completed on December 23, 2024.

Connecticut-based Avangrid operates in 24 states with approximately $47 billion in assets. Through its Avangrid Networks business, Avangrid owns and operates eight electric and natural gas utilities, serving 3.3 million customers in New York and New England. Through its Avangrid Renewables business, Avangrid owns a portfolio of renewable energy generation facilities in more than 20 states.

Iberdrola acquired remaining 18% stake in Avangrid for $2.6 billion

ALLETE agreed to a $6.2 billion sale to a private partnership

Private Investor Group Bids for ALLETE

In May 2024, Minnesota-based utility ALLETE agreed to be bought by a partnership led by the Canada Pension Plan Investment Board (CPP) and infrastructure investor Global Infrastructure Partners (GIP). The $67 per share cash offer represented a 20% premium to ALLETE's stock price before media reports said the company was exploring a sale. The transaction reflects an enterprise value of $6.2 billion, including net debt.

ALLETE said transitioning to a private company with strong partners will ensure it has access to the capital needed for an ambitious clean energy-focused investment plan. With a market capitalization of approximately $4 billion at year-end 2024, the company was among the smallest by that measure in the EEI Index. The buyers made several commitments to continuity, including workforce retention, maintenance of current headquarters and leadership, community support, retention of

clean energy goals, and no adverse impact on rates. The transaction requires approval from Minnesota and Wisconsin state utility regulators and FERC. The parties hoped to gain approval from the two state commissions by mid-year 2025, and the FERC approved the deal in December 2024.

ALLETE's largest business unit, Minnesota Power, serves 150,000 customers. Other businesses include ALLETE Clean Energy; BNI Energy in North Dakota; Superior Water, Light and Power in Superior, Wisconsin; and New Energy Equity, a leading developer of distributed solar energy projects.

CPP manages global investments for the Canada Pension Plan in public and private equities, real estate, infrastructure and fixed income. GIP is a leading infrastructure investor that specializes in energy, transport, digital infrastructure, and water and waste management. GIP notes decarbonization is central to its investment thesis.

CenterPoint to Sell Louisiana and Mississippi Gas Businesses

In February 2024, CenterPoint Energy announced the sale of its Louisiana and Mississippi natural gas LDC businesses to Bernhard Capital Partners for $1.2 billion. The sale includes approximately 12,000 miles of main pipeline in Louisiana and Mississippi, serving approximately 380,000 customers. CenterPoint explained that the transaction would allow the company to redeploy approximately $1 billion of future capital expenditures into other jurisdictions. CenterPoint also stated that the natural gas business remains core to the company, and they are committed to the regulated natural gas utilities in Texas, Indiana, Minnesota, and Ohio, where they have significant footprints. CenterPoint's Louisiana and Mississippi gas LDCs represented less than 4% of the company's overall rate base.

Pending 2023 Transactions

One of 2023's announced deals remained pending at year-end 2024. In October 2023, Entergy agreed to sell its natural gas distribution business to Bernhard Capital Partners, an infrastructure-focused private equity firm, for approximately $484 million in cash. The Entergy natural gas business serves about 200,000 customers in the Baton Rouge and New Orleans regions. Entergy said net proceeds from the transaction, if approved, will be used to strengthen Entergy's credit through the repayment of debt and to support investment needs in its growing electric utility business.

Media coverage in late 2024 suggested the deal's progress was slowed by local political concerns. Reports also noted that the proposed sale would boost local jobs and enable Entergy to invest more in its electric grid. In December 2024, the New Orleans City Council found the proposed transaction in the public interest and approved it, subject to certain conditions. The closing of the transaction is expected in July 2025.

CONSTRUCTION

The industry brought 52,038 MW of new generating capacity online in 2024, 11% more than the 46,763 MW in 2023 and 48% more than the 35,096 MW in 2022.

The increase from 2023 to 2024 was primarily due to additional solar and storage capacity. Solar capacity installations increased 63% to 32,486 MW in 2024, the fastest annual growth since 2020. New natural gas capacity brought online decreased 79% to 2,428 MW in 2024, marking natural gas's lowest increase since 2020. Wind capacity additions also decreased, from 6,343 MW in 2023 to 4,132 MW in 2024, indicating a maturing technology after decades of rapid growth. Energy storage additions, such as battery energy storage systems (BESS), increased 54% to 11,534 MW in 2024.

Overall, new plants comprised 84% of the added generation capacity in 2024, up from 65% in 2023. Plant expansions and rerates accounted for the remaining 16%, a decrease from 35% in 2023.

Renewables

Renewables continued to lead generation capacity additions, accounting for 90% of total new capacity in 2024 versus 67% in 2023. Solar led new capacity additions in 2024, accounting for 32,486 MW or 80% of the total across all fuels. Wind was second with 4,132 MW added, or 10% of the total. Wind and solar have powered more than half of the new generation added to the grid in each of the last five years. Investor-owned utilities that brought the most new renewable capacity online in 2024 were NextEra Energy (810 MW of wind, 4,896 MW of solar), AES (601 MW of wind, 1,001 MW of solar), Xcel Energy (710 MW of solar), Alliant Energy (409 MW of solar), Duke Energy (316 MW of solar), DTE Energy (296 MW of solar), Berkshire Hathaway (150 MW of solar, 135 MW of wind), Avangrid (239 MW of solar), and NiSource (200 MW of solar).

The industry brought 52 GW of new generating capacity online in 2024

Natural Gas

Natural gas accounted for 6% of the new generation capacity added in 2024. The 2,428 MW total was 79% lower than 11,348 MW in 2023 due to the growing backlog of gas turbine orders. New plants represented 37% of the year's total, expansions accounted for 60% and the remaining 3% were rerates. Duke Energy led natural gas additions with 536 MW, followed by Berkshire Hathaway with 315 MW. NorthWestern Energy was third with 207 MW.

Energy Storage

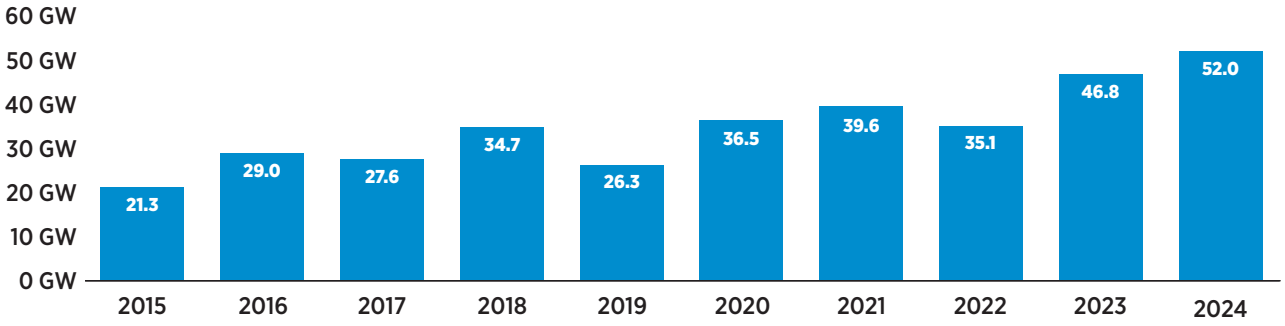
Energy storage, which includes technologies such as battery storage, pumped hydro, thermal, compressed air, and flywheel, continues to be a fast-growing area for the industry. A total of 11,534 MW of energy storage was brought online in 2024, a 54% increase from 2023. Investor-owned utilities that brought the most energy storage capacity online included NextEra Energy (510 MW), AES Corp (485 MW), Edison International (319 MW), Berkshire Hathaway (100 MW), and National Grid (99 MW). At year-end 2024, utilities owned or operated 53,094 MW of energy storage capacity, or about 92% of all energy storage in the United States.

Battery storage is the fastest-growing storage technology in terms of capacity, with total capacity up more than fifteen times from 2,116 MW in 2019 to 33,670 MW in 2024. Between 2019 and 2024, battery energy storage grew from 8% of total energy storage capacity to 58%. Pumped hydro accounted for 39% of energy storage capacity owned by both utilities and non-utilities, at 22,202 MW in 2024.

NEW TOTAL CAPACITY ONLINE 2015–2024

U.S. Electric Utility And Non-Utility

Gigawatts (GW)

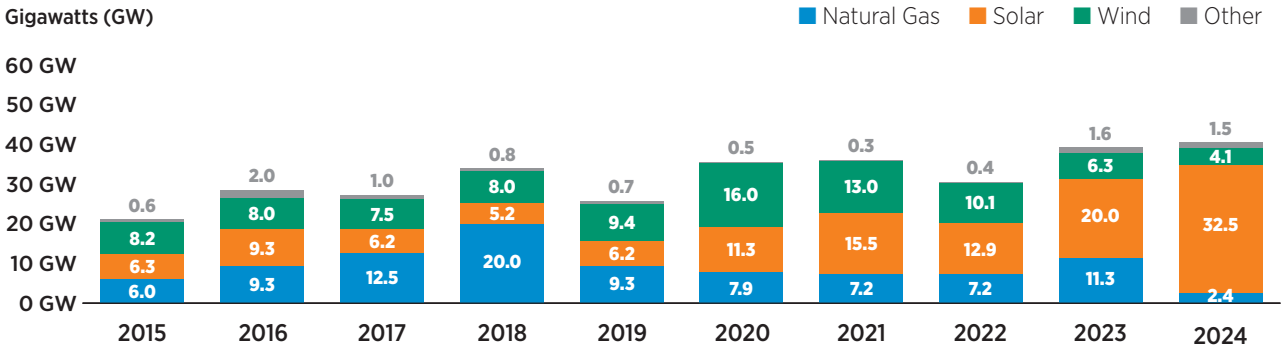


This chart does include new energy storage capacity.
Note: Includes all new generating capacity placed on the grid by U.S. investor-owned utilities, power producers, municipals, co-ops, government authorities and corporations.
Source: Velocity Suite (Hitachi Energy), April 2025

NEW CAPACITY ONLINE BY FUEL TYPE 2015-2024

U.S. Electric Utility And Non-Utility

Gigawatts (GW)

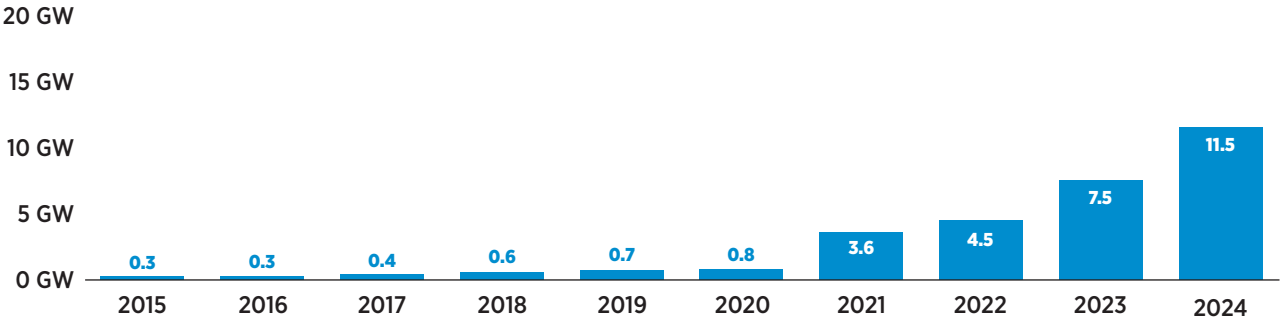


This chart does not include new energy storage capacity.
Note: Includes all new generating capacity placed on the grid by U.S. investor-owned utilities, power producers, municipals, co-ops, government authorities and corporations.
Source: Velocity Suite (Hitachi Energy), April 2025

NEW ENERGY STORAGE CAPACITY ONLINE 2015–2024

U.S. Electric Utility And Non-Utility

Gigawatts (GW)



Note: Includes all new energy storage capacity placed on the grid by U.S. investor-owned utilities, power producers, municipals, co-ops, government authorities and corporations.
Sources: Velocity Suite (Hitachi Energy), Wood Mackenzie Energy Storage Database, U.S. Department of Energy, April 2025

Projected Capacity Additions

New capacity expected to come online from 2025 through 2029, including energy storage, totaled 578,754 MW. This includes new capacity both currently under construction as well as proposed.

Renewable capacity accounted for most of the total, with solar representing 39,565 MW under construction and 215,829 proposed. Wind capacity accounted for 19,457 MW under construction and 63,296 MW proposed. Energy storage expected to come online from 2025 through 2029, both under construction and proposed, totaled 174,226 MW, a 34% increase over the comparable projection one year ago for the 2024 through 2028 period.

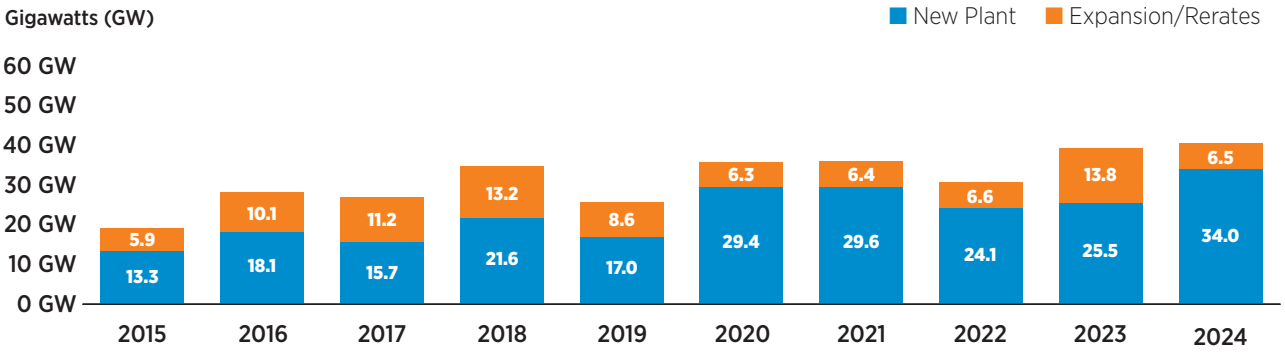
Retirements

As of early 2025, 112,617 MW of capacity was scheduled to be retired from 2025 through 2029. Coal continued to lead scheduled retirements, accounting for 50% of the total. Natural gas ranked second and fuel oil third in terms of projected retirements over the five-year period, at 33% and 15% of the total, respectively. Wind and solar retirements remain minimal, together accounting for only 0.2% of total projected retirements. Nuclear retirements peaked in 2020, at 2,031 MW, with the shutdowns of the Duane Arnold Energy Center in Iowa (660 MW) and Indian Point Unit 2 in New York (1,371 MW), and then fell to 1,074 MW in 2021 and 823 MW in 2022. There were no nuclear retirements in 2024 nor are any projected through 2028; Diablo Canyon and Nine Mile Point Unit 1, totaling 1,801 MW nuclear capacity, are expected to retire in 2029 unless license extensions are pursued.

Over 90 GW of new capacity is currently under construction

NEW CAPACITY ONLINE (NEW PLANT/EXPANSION) 2015–2024

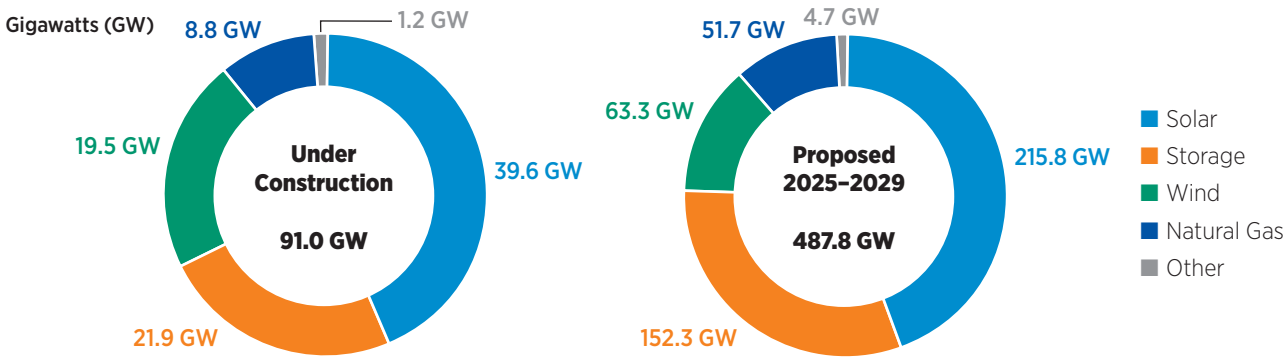
U.S. Electric Utility And Non-Utility



This chart does not include new energy storage capacity.
Note: Includes all new generating capacity placed on the grid by U.S. investor-owned utilities, power producers, municipals, co-ops, government authorities and corporations.
Source: Velocity Suite (Hitachi Energy), April 2025

STAGE OF ANNOUNCED CAPACITY ADDITIONS 2025–2029

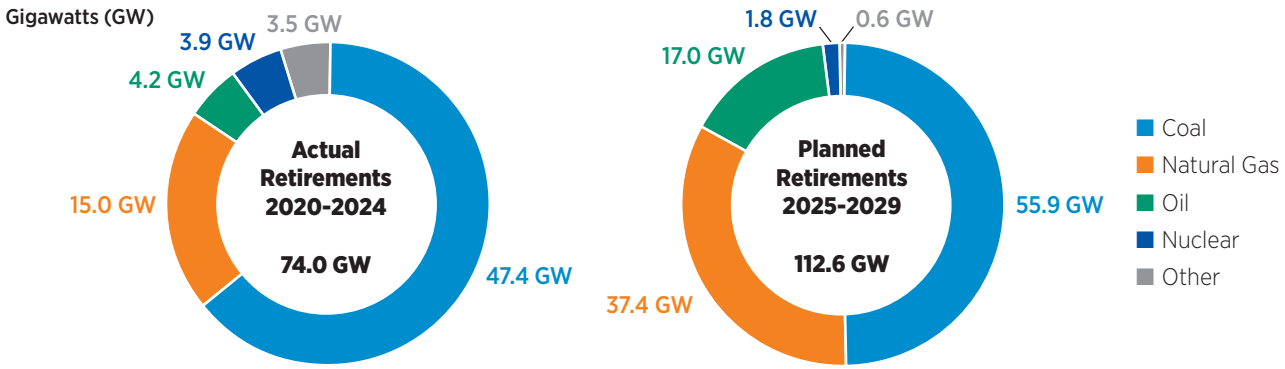
U.S. Electric Utility And Non-Utility



Under Construction status also includes Site Prep and Testing; Proposed status also includes Feasibility, Application Pending, and Permitted.
Data includes new plants and expansions of existing plants, including nuclear uprates. Includes projects with an expected online date up to 2029.
Source: Velocity Suite (Hitachi Energy), April 2025

ACTUAL 2020–2024 AND PLANNED 2025–2029 RETIREMENTS

U.S. Electric Utility And Non-Utility



Planned 2025-2029 is projected based on announced or expected retirements.
Source: Velocity Suite (Hitachi Energy), April 2025

FUEL SOURCES

Electric power industry net generation totaled 4,388,669 gigawatt hours (GWh) in 2024, an increase of 3.1% compared to 2023.

Nationwide retail electricity sales increased 2.3%, showing gains across 45 states and the District of Columbia, after 2023's decline of 1.7%.

Electricity Sales Growth

Total electricity sales to residential customers increased 2.7% after falling 3.6% in 2023. Nevada (+8.4%), Kentucky (+6.3%), and Tennessee (+5.9%) were the states with the highest percentage growth in 2024. California experienced the highest growth in absolute terms, at 3,303 GWh, followed by North Carolina at 2,880 GWh. Only 13 states experienced a decrease in residential electricity sales in 2024. Oregon (-2.8%), North Dakota (-2.7%), and Nebraska (2.7%) had the largest percentage declines.

Total electricity sales to commercial customers increased 1.8% in 2024 after 2023's decrease of 1.1%. The rise in commercial sales can be attributed to the development of large-scale computing facilities including data centers. Almost every state experienced growth in commercial sales in 2024, with Oklahoma (+10.8%), Nebraska (+10.0%), Ohio (+9.2%), and Arizona (+8.8%) experiencing the largest percentage gains.

Total electricity sales to industrial customers increased 2.2% compared to 2023, showing year-to-year gains in 36 states and the District of Columbia. The nationwide gain was substantially higher than 2023's 0.4% and 2022's 0.7%, reaffirming the resumption and expansion of industrial activities. New Mexico (+14.5%) and North Dakota (+8.7%) had the highest percentage increases, while Texas showed the highest increase in absolute terms, at 6,894 GWh. The rise in these three states was partially driven by an expansion of oil and gas production, which is an energy-intensive process.

Electric power industry net generation increased 3.1%

Nationwide retail electricity sales increased 2.3%

Coal

Generation from coal-fired plants decreased in 2024, with coal accounting for 15% of total electricity generation. The 652,760 GWh of generation with coal placed third, behind natural gas and nuclear, among individual fuel sources. The coal fleet's capacity factor increased slightly, from 42.4% in 2023 to 42.6% in 2024.

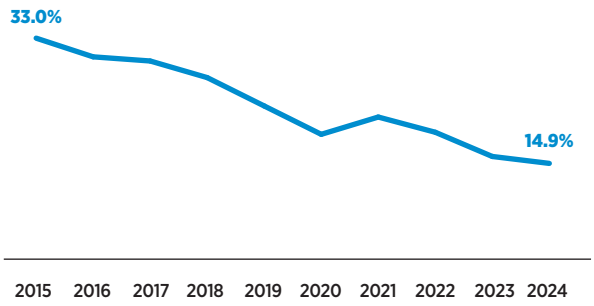
The cost of coal generation, combined with operations and maintenance costs, decreased 3.3% from $42.06/MWh in 2023 to $40.67/MWh in 2024. This was the first time in four years that the total cost of coal-powered electricity generation decreased. The average price of coal for electricity generation decreased by 1.2%, from $2.51 per MMBtu in 2023 to $2.48 per MMBtu in 2024. At the same time, average operations and maintenance expenses for coal decreased by 6.4%, from $11.60/MWh in 2023 to $10.86/MWh in 2024.

FUEL SOURCES FOR NET ELECTRIC GENERATION 2015–2024

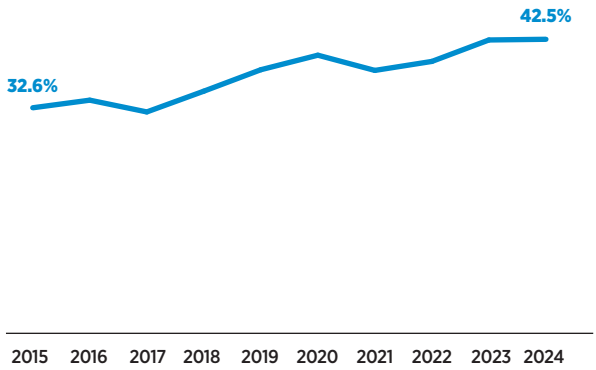
U.S. Electric Utility And Non-Utility

Percent of Total U.S. Electric Generation

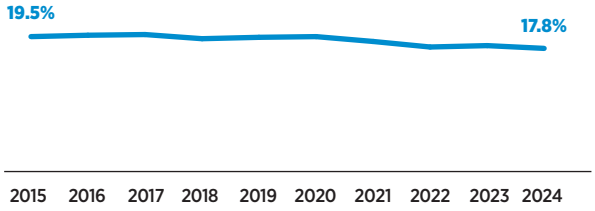
COAL



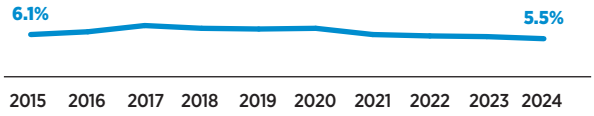
NATURAL GAS



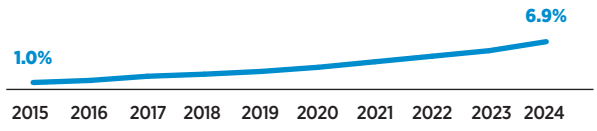
NUCLEAR



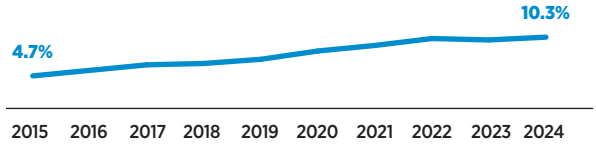
HYDRO



SOLAR



WIND



U.S. Electric Utility: Owns and/or operates facilities for the generation, transmission, distribution, or sale of electric energy primarily for use by the public. This includes investor-owned utilities, public power, and cooperatives. Non-Utility Power Producer: Non-utility power producers include qualifying cogenerators, qualifying small power producers, and other non-utility generators (including independent power producers) without a designated franchised service area.
Source: Energy Information Administration (EIA), U.S. Department of Energy, EEI Financial Analysis Department, April 2025

Natural Gas

Natural gas accounted for 42.5% of total generation from utility-scale facilities, more than any other fuel type. Its share increased 0.1% to another record high. The average cost of natural gas for electricity generation decreased 18.2% from $3.36/MMBtu in 2023 to $2.75/MMBtu in 2024. As a result, the average cost to produce electricity from natural gas declined by 25% in 2024 versus 2023 and was 38% lower than the average cost to produce electricity from coal.

Renewables

The industry continues to add record amounts of renewable capacity. As a result, electric generation from carbon-free sources (including nuclear) increased to 1,843,237 MWh in 2024, representing 42% of the electric power industry's total generation. Generation from all renewable sources was 1,061,258 MWh, or 24% of the total, in 2024 compared with 968,646 MWh, or 23%, in 2023.

Generation from wind power increased 8%, from 421,141 MWh in 2023 to 453,454 MWh in 2024 and accounted for 10% of total electricity generation. Solar generation increased 27%, from 238,936 MWh in 2023 to 303,168 MWh in 2024, reaching 7% of total electricity generation. Conventional hydroelectric generation declined to 242,226 MWh, a 1% decrease from 2023's 245,002 MWh. It accounted for 5.5% of electricity generation in 2024, the lowest it has been in recent years.

Natural gas accounted for 43% of total generation, more than any other fuel type

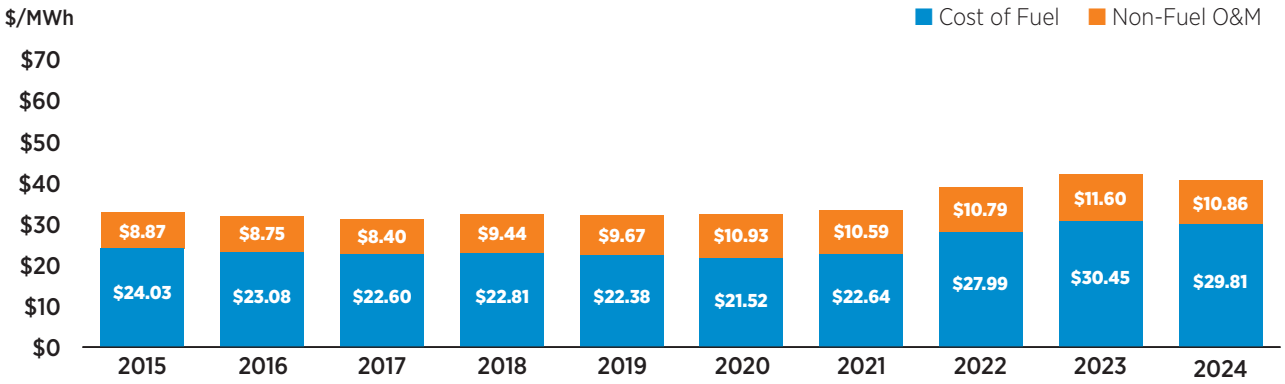
Generation from carbon-free sources (including nuclear) increased to 42% share

Nuclear

Nuclear generation increased 0.9%, from 774,873 MWh in 2023 to 781,979 MWh in 2024. Its share of total generation decreased slightly, to 17.8% from 18.2% in 2023, due to increases in generation from natural gas and renewables. Nuclear power plants had an average capacity factor of 92.3% in 2024, compared to average capacity factors of 42.6% for coal and 39.2% for natural gas. Nuclear fuel costs increased 2%, from $6.15/MWh in 2023 to $6.27/MWh in 2024. However, non-fuel operations and maintenance costs decreased 5.9%, from $15.55/MWh in 2023 to $14.64/MWh in 2024.

AVERAGE COST TO PRODUCE ELECTRICITY (COAL) 2015–2024

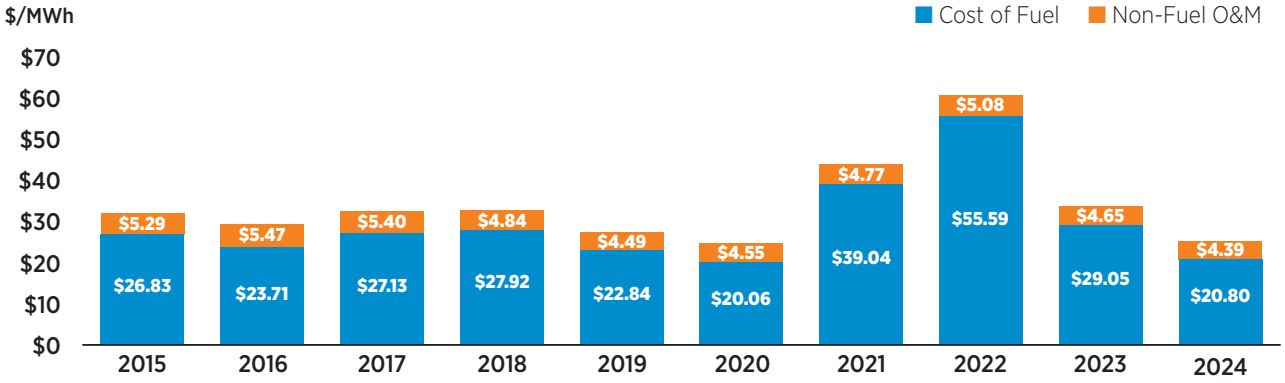
U.S. Electric Utility And Non-Utility



2024 results are preliminary.
Source: Velocity Suite (Hitachi Energy), EEI Financial Analysis Department, April 2025

AVERAGE COST TO PRODUCE ELECTRICITY (NATURAL GAS) 2015–2024

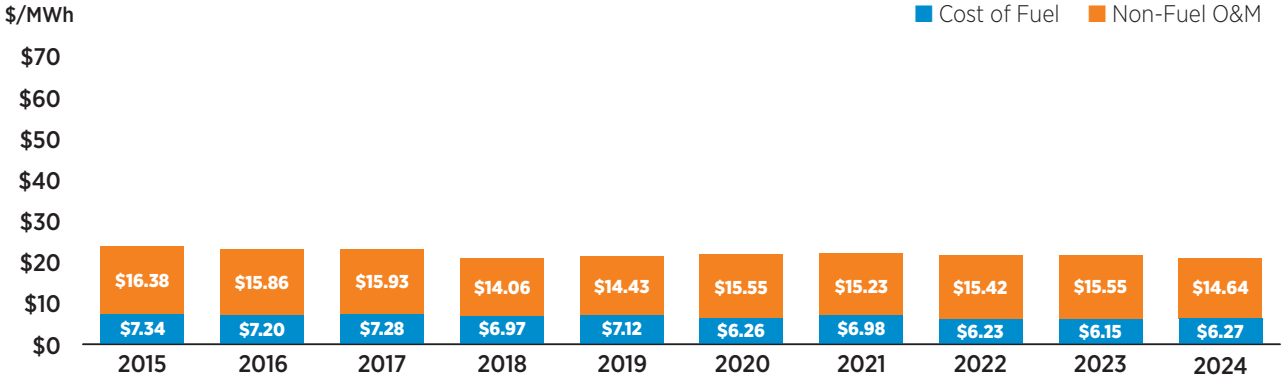
U.S. Electric Utility And Non-Utility



2024 results are preliminary.
Source: Velocity Suite (Hitachi Energy), EEI Financial Analysis Department, April 2025

AVERAGE COST TO PRODUCE ELECTRICITY (NUCLEAR) 2015–2024

U.S. Electric Utility And Non-Utility



2024 results are preliminary.
Source: Velocity Suite (Hitachi Energy), EEI Financial Analysis Department, April 2025

Tax, Finance, & Accounting

EEI represents investor-owned electric companies on industry tax, finance, and accounting issues, promoting sound business practices and regulatory policies that ensure electric companies are well-positioned to deliver the safe, reliable, affordable, and resilient energy that customers need and expect.

The Tax, Finance & Accounting team provides leadership for advocating industry policies, produces technical research, and enhances the capabilities of individual members through education and information sharing.

Under the direction of the Finance and the Accounting Executive Advisory Committees, EEI staff work with issue area committees. These committees give member company personnel a forum to exchange information and an opportunity to comment on legislative, accounting, and regulatory proposals.

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ACCOUNTING MEETINGS AND TRAINING

Accounting Leadership Conference

This annual meeting, held jointly with the Chief Audit Executives and their counterparts from AGA, covers accounting, finance, business, and management issues for the Chief Accounting Officers and accounting leadership of EEI member companies. In 2024, the EEI Accounting Standards Committee and AGA Accounting Principles Committee joined this conference. Contact Jennifer Porter (jporter@eei.org) for information.

Chief Audit Executives Conference

This annual conference provides a forum for EEI and AGA Chief Audit Executives to discuss issues and challenges and exchange ideas on utility-specific internal auditing topics. The conference is open to members of the Internal Auditing Committee and other employees of EEI/AGA member companies designated by the CAE. Contact Dave Dougher (ddougher@eei.org) for information.

Spring Accounting Conference

Hosted by the EEI Accounting, Reporting, & Automation Committee, the Property Accounting & Valuation Committee, the Budgeting & Financial Forecasting Committee and the AGA Corporate Accounting and Property Accounting Committees, this conference provides a forum for members to discuss current issues. The meeting is open to members of the Committees and other employees of EEI/AGA companies. Contact Dave Dougher (ddougher@eei.org) for information.

Intro to Public Utility Accounting

This 4-day program, offered jointly with AGA, concentrates on the fundamentals of public utility accounting. It focuses on providing basic knowledge and a forum for understanding the elements of the utility business. It is intended primarily for recently hired electric and gas utility staff in the areas of accounting, auditing, and finance. Contact Dave Dougher (ddougher@eei.org) for information.

Advanced Public Utility Accounting

This intensive, 4-day course, jointly sponsored with AGA, focuses on complex and specific advanced accounting and industry topics. It addresses current accounting issues including those related to deregulation and competition, as they affect EEI member companies. Contact Dave Dougher (ddougher@eei.org) for information.

Utility Internal Auditor Training

This program provides staff auditors, managers, and directors with the fundamentals of public utility auditing including advanced internal auditing topics and is presented jointly by EEI and AGA. Contact Jennifer Porter (jporter@eei.org) for information.

Standard Setter Liaison Meetings

Representatives of the Accounting Executive Advisory Committee and AGA Accounting Leadership Council, EEI Staff, and the Utility Industry Accounting Fellows meet each year with representatives of the primary standard-setters: FASB Board and staff (Norwalk, CT); FERC Chief Accountant and staff (Washington, DC); SEC Chief Accountant and staff (Washington, DC).

FERC Accounting and Reporting

This virtual training course is offered by EEI and AGA and presented by Deloitte. The course is designed to provide a foundation for FERC accounting and reporting. The course also provides an understanding of the difference between GAAP and FERC accounting and reporting requirements, FERC formula rates, AFUDC, and other FERC accounting matters. Contact Dave Dougher (ddougher@eei.org) for information.

Additional Training Opportunities

EEI provides additional training opportunities as appropriate, such as Accounting for Energy Derivatives and FERC Accounting. Contact Dave Dougher (ddougher@eei.org) for information.

TAX MEETINGS AND TRAINING

Taxation Committee Meeting

This 3-day meeting is held every June and November, providing an opportunity for member company tax personnel to discuss technical information on utility tax issues. In addition to information exchange, members are briefed on current developments concerning major tax issues through presentations by committee members, outside tax specialists, and EEI staff. Contact Mark Agnew (magnew@eei.org) for information.

Tax School Training

Hosted by the EEI Taxation Committee, the Tax School training program is held every year as a virtual meeting over 2–3 days. The program is designed for tax managers and tax staff with two-plus years of tax experience or for financial accounting supervisors with tax responsibilities. The school is taught by a faculty of outstanding speakers from the accounting and legal professions. The Tax School will rotate in alternate years between an intermediate level focus and a beginner level focus. The 2025 EEI Tax School will be held in September and have a beginner level focus. Contact Mark Agnew (magnew@eei.org) for information.

FINANCE MEETINGS

Financial Conference

The 3-day EEI Financial Conference is the premier industry gathering of electric company c-suite officers, investors, and the financial community. This annual conference provides a unique opportunity for delegates to network and discuss issues impacting electric companies, investors, customers, and key stakeholders. The meeting features general session presentations, breakout company visit rooms, and entertaining receptions. Contact Jacob Moshel (jmoshel@eei.org) for information.

Chief Financial Officers Forum

This forum is held in the fall in conjunction with the EEI Financial Conference. The forum provides an opportunity for chief financial officers to discuss critical issues and challenges impacting the financial health of the industry. The forum is open to member company chief financial officers only. Contact Jacob Moshel (jmoshel@eei.org) for information.

Investor Relations Meeting

This 1-day meeting is held in the spring. Executives gain insight on current and evolving industry issues, analysts' perspectives on the industry and have an opportunity to identify and share IR best practice concepts within and outside the electric utility industry. Contact Jacob Moshel (jmoshel@eei.org) for information.

Treasury Group Meetings

These half-day meetings are held in the spring and the fall. Discussion is focused on pension funding, capital markets and economic and regulatory impacts on debt and equity issuances. Members are provided an opportunity to share best practices beneficial to the industry. Contact Jacob Moshel (jmoshel@eei.org) for information.

PUBLICATIONS

EEI Financial Review

The EEI Financial Review is an annual report detailing the financial performance of investor-owned electric companies, including stock performance, dividends, credit ratings, and rate review activity. The report also includes additional analysis related to mergers & acquisitions, business segmentation, construction, and fuel use.

EEI Quarterly Financial Updates

The EEI Quarterly Financial Updates are a series of financial reports on the investor-owned segment of the electric utility industry. These reports focus on quarterly stock performance, dividends, credit ratings, and rate review activity.

EEI Index

The EEI index, which measures total shareholder return and provides company rankings for year to date and trailing one-year periods, is widely used in company proxy statements and for benchmarking.

Accounting News Flash

The Accounting News Flash provides information about the impact of evolving accounting issues. This update is prepared jointly with AGA by the Utility Industry Accounting Fellows in coordination with our accounting staff to keep members informed on proposed and new requirements related to key accounting standards.

Deloitte/EEI/AGA FERC Findings

The report summarizes FERC audit findings for the period 2015–2024. The report compiles the audit findings by topic to enable research related to applying the requirements of the FERC Uniform System of Accounts.

SCHEDULE OF UPCOMING MEETINGS (2025)

Accounting Meetings/Training

June 22–25, 2025
AGA/EEI Accounting Leadership Conference
Omni LaCosta Resort & Spa
Carlsbad, CA

June 22–25, 2025
AGA/EEI Chief Audit Executive Conference
Omni LaCosta Resort & Spa
Carlsbad, CA

July 28–29, 2025
EEI/AGA FERC Accounting Liaison Meeting
American Gas Association
Washington, DC

August 18–20, 2025
EEI/AGA Utility Internal Auditor Training
InterContinental Saint Paul Riverfront
Saint Paul, MN

August 18–21, 2025
EEI/AGA Introduction to Public Utility Accounting
InterContinental Saint Paul Riverfront
Saint Paul, MN

August 18–21, 2025
EEI/AGA Advanced Public Utility Accounting
InterContinental Saint Paul Riverfront
Saint Paul, MN

September 10–11, 2025
EEI/AGA Standard Setter Liaison Meetings
(by invitation only)
Washington, DC and Norwalk, CT

September 2025 (TBD)
FERC Accounting and Reporting Workshop
Virtual Meeting

Tax Meetings/Training

September 8–10, 2025
EEI Tax School
Virtual Meeting

November 2–5, 2025
EEI/AGA Taxation Committee Meeting
Savannah, GA

Finance Meetings

November 9–11, 2025
EEI Financial Conference
Diplomat Beach Resort, Hollywood, FL

November 9, 2025
EEI Chief Financial Officers Forum
(by invitation only)
Diplomat Beach Resort, Hollywood, FL

November 9, 2025
EEI Treasury Group Meeting
(by invitation only)
Diplomat Beach Resort, Hollywood, FL

The **Edison Electric Institute** (EEI) is the association that represents all U.S. investor-owned electric companies. Our members provide safe, reliable electricity for nearly 250 million Americans, and operate in all 50 states and the District of Columbia. As a whole, the electric power industry supports more than 7 million jobs in communities across the United States. In addition to our U.S. members, EEI has more than 70 international electric companies as International Members, and hundreds of industry suppliers and related organizations as Associate Members.

Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums.

For more information, visit our Web site at **www.eei.org**.

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission, et al. v. PPL Electric Utilities Corporation	R-2025-3057164 C-2025-3057844 C-2025-3057889 C-2025-3058130 C-2025-3057946 C-2025-3058271 C-2025-3058300 C-2025-3058251 C-2025-3058846 C-2025-3058982 C-2025-3059151

SURREBUTTAL TESTIMONY

OF

KARL R. RÁBAGO

ON BEHALF OF THE

ENERGY JUSTICE ADVOCATES

February 9, 2026

EJA Statement No. 1-SR

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Exhibit KRR-SR-1	PPL-OCA-1-1 Morgan PPL PA Rev Req Model
Exhibit KRR-SR-2	David C. Rode & Paul S. Fischbeck, "Regulated Equity Returns: A Puzzle," *Energy Policy* vol. 133 (Oct. 2019)
Exhibit KRR-SR-3	Additional Compiled PPL Interrogatory Responses

I. INTRODUCTION AND WITNESS QUALIFICATIONS

Q. Please state your name, business name and address, and role in this matter.

A. My name is Karl R. Rábago. I am the principal of Rábago Energy LLC, a Colorado limited liability company, located at 1350 Gaylord Street, Denver, Colorado. I appear here in my capacity as an expert witness on behalf of Clean Air Council, Vote Solar, the Union of Concerned Scientists, POWER Interfaith, and Physicians for Social Responsibility Pennsylvania (collectively the "Energy Justice Advocates" or "EJA").

Q. Are you the same Karl R. Rábago who previously submitted Direct Testimony on behalf of Energy Justice Advocates?

A. Yes.

Q. What is the purpose of this Surrebuttal Testimony?

A. In this Surrebuttal Testimony, I offer a response to the Rebuttal Testimony of several PPL Electric witnesses and to the witnesses for the Sustainable Energy Fund ("SEF") and the Office of the Small Business Advocate ("OSBA"). My not addressing any particular piece of testimony or issue addressed in testimony does not indicate that I am taking a particular position on that testimony.

Q. How does this Surrebuttal Testimony relate to your previously served Direct Testimony as reflected in EJA Statement No. 1?

A. In my Direct Testimony, I focused on three thematic issues: Affordability of electric service and how PPL Electric's proposals impact affordability; PPL Electric's proposals

to maintain and increase massive cost shifts—unjustly shifting costs from cost-causers to residential and small business customers through rate design and large load tariff provisions; and PPL Electric's proposed unreasonable increase to its allowed return on equity ("ROE") and use of a unreasonably high equity ratio in its capital structure for calculating rates. I reviewed the rebuttal testimony from PPL Electric with a view toward whether they considered my testimony and the testimony of other intervenor parties, and responded with meaningful rebuttal and/or modifications.

Q. What did you find overall in PPL Electric's rebuttal?

A. PPL Electric fails to adequately and reasonably address the affordability crisis that its electric distribution customers face and continues to advocate for rates and practices that would worsen the economic situation of its customers. At the same time, PPL Electric continues to prioritize the unjust and unearned enrichment of its corporate owners. PPL Electric proposes to maintain its regressive and economically inefficient approach to classifying customer costs and fails to follow the sound rate making principle of classifying as customer costs only those costs that vary entirely or almost entirely with customer count. PPL Electric filed in its rebuttal a proposal to maintain the status quo in its treatment of large load customers, with loads between 25 and 100 megawatt ("MW"), and proposes a special category tariff (LP-6) for customers with more than 100 MW of load that does not materially differ from the current large load. Included in PPL Electric's current and proposed large load tariffs are inadequate cost recovery mechanisms; complete subjective determination by PPL Electric of when large load interconnection costs will be socialized as transmission investments; lack of

accountability to the Commission in ensuring that large load contracts truly and objectively serve the public interest; failure to take proper account of the Commission's model large load tariff proceeding; and other weaknesses. Finally, PPL Electric's proposal for its profit level reflected in its proposed ROE and its proposal to rely unreasonably on a more expensive fraction of much more expensive equity in its capital structure means a revenue requirement over-inflated with additional profits that, ultimately, yields higher rate for all customers.

Before I address my specific issues with PPL Electric's rebuttal witness testimony, I want to call out the cordial and professional manner in which witnesses Bickey Rimal and Steven W. Wishart provided responses to discovery requests and met with me to help me navigate the spreadsheet evidence in PPL Electric's filing and discovery responses. Their conduct reflects well on their professionalism and supports the broader effort to serve the public interest inherent in electric services.

Q. Did you also file a correction to your initially-filed direct testimony?

A. Yes. I made errors in calculating the revenue requirement resulting from my recommendations and filed corrections to address those errors.

Q. Have you reviewed your testimony on this issue since that time?

A. Yes. While I am not making any additional corrections to my testimony at this time, I have now had the benefit of the revenue requirement model developed by OCA witness

Morgan[1] as well as the direct evidence submitted by OCA and other party witnesses. With that OCA model I am able to demonstrate the impact of the revenue requirement adjustments proposed by OCA and that result from adjustments to the allowed ROE and capital structure. I concur with the revenue adjustments offered by OCA and can support OCA witness David Garrett's proposal for an equity ratio at 42%.[2] The following table also summarizes the impact of the combined effect of OCA's recommendation and mine to generate maximum affordability benefits for PPL Electric customers.

Table KRR-1: Impacts to Revenue Requirement from EJA and OCA Adjustments

Variables	**EJA**	**OCA**	**EJA + OCA**
ROE	7.67%	8.40%	7.67%
Equity Ratio	50.00%	42.00%	42.00%
Debt Ratio	50.00%	58.00%	58.00%
Rate of Return (calculated)	6.38%	6.48%	6.17%
Revenue Requirement		*($thousands)*	
PPL Request	$356,272	$356,272	$356,272
Rev Reqt Reduction	$205,415	$206,237	$232,935
Rev Requirement	$150,857	$150,035	$123,337
% Reduction	57.7%	57.9%	65.4%

II. APPLICABLE LAW AND REGULATORY POLICY

Q. What statutory principles guide the Commission in reviewing PPL Electric's proposed rates in this proceeding?

[1] Exh. KRR-SR-1, PPL-OCA-1-1 Morgan PPL PA Rev Req Model.
[2] OCA, St. No. 3, Direct Testimony of David Garrett, 60, Docket No. R-2025-3057164 (Dec. 22, 2025).

A. I reprise a brief summary of applicable law from my Direct Testimony because of its relevance to points I make in this Surrebuttal Testimony. The Pennsylvania Public Utility Code sets out the basic principles for review of PPL Electric's application. Key provisions include:

- 66 Pa.C.S. § 315(a), declaring that the burden of proof is on the public utility to show that the rates proposed are just and reasonable.
- 66 Pa.C.S. § 315(c), declaring that the burden is likewise on the utility to show that utility service and facilities are adequate, efficient, safe, and reasonable.
- 66 Pa.C.S. § 1301, which requires that all rates made, demanded, or received by a public utility must be just and reasonable and in conformity with regulations and orders of the Commission.
- 66 Pa.C.S. § 1304, which forbids discrimination in rates and rates that make or grant any unreasonable preference or advantage to any person, corporation, or municipal corporation, or subject any person, corporation, or municipal corporation to any unreasonable prejudice or disadvantage.

III. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF SEF WITNESS JOHN M. COSTLOW

Q. How do you respond to Mr. Costlow's Rebuttal Testimony?

A. Mr. Costlow submitted Rebuttal Testimony on behalf of SEF recognizing the need for greater funding for PPL's Winter Relief Assistance Program ("WRAP") Low-Income

Usage Reduction Program ("LIURP").[3] Having administered utility weatherization programs as a utility executive, I agree that weatherization is a key strategy in addressing energy affordability, and I support this SEF proposal. However, witness Costlow supports an egregiously high $42.96 per customer per month fixed customer charge,[4] and incorrectly—without offering data—agrees with the undocumented assertion by PPL Electric that any correlation exists between high use by low-income customers that have been identified and enrolled in assistance programs and the broader universe of low- and moderate-income customers.[5] In rejecting Mr. Costlow's proposal for the fixed customer charge, I concur with the Rebuttal Testimony of OCA witness Clarence L. Johnson.[6] My testimony showed that generally income and usage levels are correlated, and Mr. Costlow's reliance on PPL Electric's assertions is therefore flawed. In this regard, I concur with and support the extensive rebuttal to the SEF and PPL Electric assertions provided by OCA witness Roger Colton.[7]

I therefore maintain my position that PPL Electric's minimum system method for classifying customer costs results in fixed customer charges that are economically regressive, unjust, and unreasonable. Mr. Costlow further makes the callous assertion

[3] SEF, St. No. 1-R, Rebuttal Testimony of John M. Costlow, 2–3, Docket No. R-2025-3057164 (Jan. 23, 2026).
[4] SEF, St. No. 1, Direct Testimony of John M. Costlow, 11–12, Docket No. R-2025-3057164 (Dec. 22, 2025).
[5] SEF, St. No. 1-R, Rebuttal Testimony of John M. Costlow, 3, Docket No. R-2025-3057164 (Jan. 23, 2026).
[6] OCA, St. No. 4-R, Rebuttal Testimony of Clarence L. Johnson, 10–12, Docket No. R-2025-3057164 (Jan. 23, 2026).
[7] OCA, St. No. 8-R, Rebuttal Testimony of Roger Colton, 1–13, Docket No. R-2025-3057164 (Jan. 23, 2026).

that all customers desiring to conserve energy are already doing so and that increased fixed charges offer bill relief for very high users of electricity.[8] Mr. Costlow's argument lacks an appreciation of the well-documented energy efficiency gap,[9] and does not rebut my testimony that PPL Electric's unreasonably high fixed customer charges impose much higher effective rates on low users of electricity who often have low incomes.[10]

Finally, Mr. Costlow ironically dismisses the adverse impact of high fixed charges on energy efficiency uptake because low-income customers are struggling to meet basic needs, which include electric and other energy services.[11] Electricity is a basic necessity in modern life.

IV. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF OSBA WITNESS MARK D. EWEN

Q. How do you respond to Mr. Ewen's rebuttal testimony?

A. Mr. Ewen argues that the Commission should reject any proposals to apply the universal service rider ("USR") to non-residential customers, asserting that there is no causal relationship between universal service costs and small business customers, and

[8] SEF, St. No. 1-R, Rebuttal Testimony of John M. Costlow, 4, Docket No. R-2025-3057164 (Jan. 23, 2026).
[9] *See, e.g.*, Kristin Hayes, Sizing Up the Energy-Efficiency Gap, Resources for the Future (Jun. 14, 2013), https://www.resources.org/archives/sizing-up-the-energy-efficiency-gap/.
[10] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 41–44, Docket No. R-2025-3057164 (Dec. 22, 2025).
[11] SEF, St. No. 1-R, Rebuttal Testimony of John M. Costlow, 4, Docket No. R-2025-3057164 (Jan. 23, 2026).

because non-residential customers cannot take advantage of residential-only universal service programs.[12] In addition, Mr. Ewen argues that if non-residential customers were responsible for paying USR, they would have the added burden of contributing effort to ensuring that USR-funded programs are "properly designed, effective, and necessary."[13] Mr. Ewen's argument is flawed in its one-sided approach. While the principle of cost causation is a core tenet of sound rate making, Mr. Ewen's statement that non-residential customers should not bear a fair share of the costs of USR-funded programs ignores four important considerations.

First, the need for universal service cost is caused when rates and bills exceed customer ability to pay—when reliable and adequate electric service becomes unaffordable for customers in one or more classes. This includes situations when utility costs of service are allocated to customers in a manner that results in rates that are unjust and unreasonable. The Commission has a duty to ensure that all rates charged by utilities are just and reasonable and that rates are not unjustly discriminatory.[14]

Second, all customers see economic benefits from the effective implementation of universal service programs. Uncollectible costs are reduced, and low-income customers can participate more fully in the economy, including as customers of businesses large and small. Affordable electric bills reduce or mitigate wage pressure

[12] OSBA, St. No. 1-R, Rebuttal Testimony of Mark D. Ewene, 6–8, Docket No. R-2025-3057164 (Jan. 23, 2026).
[13] OSBA, St. No. 1-R, Rebuttal Testimony of Mark D. Ewen, 7:11, Docket No. R-2025-3057164 (Jan. 23, 2026).
[14] 66 Pa.C.S. §§ 1301, 1304.

as well. So all customer classes benefit from USR programs, whether they participate in those programs or not. Simply stated, the customers that receive benefits from utility spending can also reasonably be expected to support the programs and measures that create those benefits as an essential non-discrimination corollary to narrowly focusing on cost causation as witness Ewen defines it. Cost causation must be viewed in the context of an integrated grid and economy to ensure just, reasonable, and non-discriminatory rates and charges.

Third, witness Ewen recognizes that Vice Chair Barrow as well as CAUSE-PA witness Cicero and OCA witness Colton have all identified a cost basis for allocating universal service costs to large load customers.[15] Again, however, Mr. Ewen fails to recognize that small businesses participate in the same economy and grid network as these large load customers that take PPL Electric's service. The affordability impacts of these economic externalities—real costs not reflected in the prices of electricity to large load customers—extend to the small, mid-sized, and large commercial customers as well as large load customers. Failure to spread the costs of affordability remediation among all customers taking such service will result in an undue cost shift and unjust, unreasonable, and discriminatory rates.

Fourth, Mr. Ewen appears to argue that if large load customers are not allowed by PPL Electric to shift costs to other customer classes, there would be no cost causation to

[15] OSBA, St. No. 1-R, Rebuttal Testimony of Mark D. Ewen, 7, Docket No. R-2025-3057164 (Jan. 23, 2026).

support broad allocation of universal service costs. Again, this argument fails to recognize the considerations that I have already explained. Moreover, Mr. Ewen fails to recognize that cost causation is not and has never been only an exercise in allocating directly assignable costs on a customer-specific basis. All customers contribute specifically and generally to cost causation when they take service from an interconnected grid as a member of a customer class. Moreover, the benefits of improving affordability are attributable to all customers. Accordingly, funding for these programs should come from all customer classes.

V. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF PPL WITNESS CHRISTINE M. MARTIN

Q. PPL Electric witness Martin makes the assertion that low-income customers are not "synonymous" with low-usage customers, and that therefore increasing the residential fixed customer charge is a benefit for high-use low-income customers.[16] How do you respond?

A. Witness Martin chooses her words carefully, but her assertion does not rebut my testimony. My testimony showed that generally income and usage levels are *correlated*, and witness Martin's assertions are at best misleading. I concur with and support the extensive rebuttal to the SEF and PPL Electric assertions provided by OCA witness Roger Colton.[17] The fact that the low-income customers *identified* by

[16] PPL, St. No. 1-R, Rebuttal Testimony of Christine M. Martin, 10:11–13, Docket No. R-2025-3057164 (Jan. 23, 2026).
[17] OCA, St. No. 8-R, Rebuttal Testimony of Roger Colton, 1–13, Docket No. R-2025-3057164 (Jan. 23, 2026).

PPL Electric through universal service program enrollments are higher users is evidence that high bills associated with high usage do create problems for customers that face energy insecurity, but it does not establish a correlation between high use and all low-income customers, as suggested (but not substantiated) by PPL Electric's witnesses and allies.

My testimony shows that the numbers of low-income and affordability challenged customers greatly exceeds the number receiving universal service assistance.[18] Relying on the incorrect assumption that the correlation between low-usage and low-income does not exist in order to justify higher fixed customer charges may well offer a measure of benefit to very high user low-income customers, as witness Martin argues.[19] But, as I presented in my testimony, it also creates an economic incentive for wasteful use, undermines the economics of energy efficiency investments, results in unreasonably high effective rates for low-users in general, and—under the minimum system method used by PPL Electric—shifts distribution system costs from high-use cost causers to low users.[20]

[18] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 8–13, Docket No. R-2025-3057164 (Dec. 22, 2025).
[19] PPL, St. No. 1-R, Rebuttal Testimony of Christine M. Martin, 10:15–18, Docket No. R-2025-3057164 (Jan. 23, 2026).
[20] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 31–66, Docket No. R-2025-3057164 (Dec. 22, 2025).

VI. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF PPL WITNESS BETHANY L. JOHNSON

Q. PPL Electric witness B. Johnson states that PPL Electric's approach to the cost of service study results in a residential fixed customer charge that should be over $40 per customer per month, that it is not true that low-income customers are most harmed by increases to fixed customer charges, and that PPL Electric's proposed fixed customer charge is not as great, in percentage terms as that proposed by UGI Utilities, Inc.'s electric utility in 2018.[21] How do you respond?

A. Witness B. Johnson is essentially arguing that PPL Electric's fixed customer charge proposal could be worse. That is not the standard and does not rebut my testimony that the PPL Electric residential fixed customer charge proposal, the method, and the cost of service study used to support that proposal is unjust, unreasonable, and unfairly discriminatory, as laid out in my Direct Testimony.[22]

Q. Witness B. Johnson also argues that your testimony about the unreasonable nature of the minimum system method and the results of the use of that method is wholly inappropriate, and that the Commission cannot find that the minimum system method relied upon by the utility is unreasonable for use in future cases.[23] How do you respond?

[21] PPL, St. No. 5-R, Rebuttal Testimony of Bethany L. Johnson, 20, Docket No. R-2025-3057164 (Jan. 23, 2026).
[22] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 33–66, Docket No. R-2025-3057164 (Dec. 22, 2025).
[23] PPL, St. No. 5-R, Rebuttal Testimony of Bethany L. Johnson, 21–22, Docket No. R-2025-3057164 (Jan. 23, 2026).

A. I continue to assert that the minimum system is bad rate making and that it should not be used in this proceeding. I offer no proposal regarding prior Commission decisions, even while I may respectfully disagree with them. My testimony is that the Commission should reject the use of the minimum system method in this case and approve only a fixed customer charge of $10.20 for residential customers, and that PPL Electric should be required to "use the basic customer method to classify costs for inclusion in the fixed customer charge for residential customers in future rate cases."[24]

VII. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF PPL WITNESS BICKEY RIMAL

Q. PPL Electric witness Rimal implies that your testimony relating to exclusion of costs for distribution poles, conductors, and line transformers is based on an assertion that those costs are only related to demand.[25] Was that your testimony and position?

A. No, and witness Rimal's implication and associated argument is therefore not a rebuttal to my testimony. My testimony comprehensively addressed why such costs, which might vary to a degree based on the number of customers, do not meet the test for a customer cost—they do not vary entirely or nearly entirely based on customer

[24] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 80:12–14, Docket No. R-2025-3057164 (Dec. 22, 2025).
[25] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 5–6, Docket No. R-2025-3057164 (Jan. 23, 2026).

count.[26] Witness Rimal's rebuttal arguments rest on a core logical fallacy known as a "straw man" argument in his characterization of my testimony. In my testimony, I offered a simple rubric for identifying customer costs that was consistent with the generally-accepted principle that customer costs are costs that vary entirely or nearly entirely with customer count.[27] I also explain that customer costs are also reasonably characterized as the costs incurred by the utility to connect the customer to the grid for electric service.[28] Mr. Rimal's error of logic is in translating my testimony into an assertion that I did not make—that all line transformers and secondary and primary distribution costs related to poles and conductors are *entirely* demand-based costs.[29] Even if it is true that customer count relates to some degree to customer count, such as in the situation where a pole, transformer, and conductors are installed to serve a single customer, which is not common, this does not mean that these costs vary entirely or nearly entirely based on customer count. For such joint or common costs, I point out that allocation of these costs to demand or energy is the more efficient and equitable approach.[30] Mr. Rimal's testimony does not rebut mine and does not serve as a reasonable basis for the classification of costs related more to demand and energy as customer costs.

[26] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 37–50, Docket No. R-2025-3057164 (Dec. 22, 2025).
[27] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 37–50, Docket No. R-2025-3057164 (Dec. 22, 2025)..
[28] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 37–50, Docket No. R-2025-3057164 (Dec. 22, 2025).
[29] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 6, Docket No. R-2025-3057164 (Jan. 23, 2026).
[30] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 47–50, Docket No. R-2025-3057164 (Dec. 22, 2025).

Q. Mr. Rimal also cites the NARUC Cost Allocation Manual as identifying the minimum system method as a method for cost classification.[31] Does this rebut your direct testimony?

A. No. I addressed this argument in my Direct Testimony and pointed out that the NARUC Cost Allocation Manual is merely descriptive, and not normative.[32] Mr. Rimal's citation to the Manual does not rebut my testimony.

Q. Mr. Rimal states that the minimum system method has been used in Pennsylvania, and as recently as in 2018, the Commission found the minimum system method to be an accepted approach to cost classification.[33] How do you respond?

A. With all due respect to prior Commission decisions, my testimony is that the Commission should no longer find the minimum system method to be an acceptable approach for classifying customer and demand costs.[34] The affordability crisis facing PPL Electric's customers and the many flaws inherent in the minimum system method mean that the approach is not now acceptable and will not result in rates that are just, reasonable, and non-discriminatory.

[31] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 7–8, Docket No. R-2025-3057164 (Jan. 23, 2026).
[32] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 32–33, Docket No. R-2025-3057164 (Dec. 22, 2025).
[33] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 8–9, Docket No. R-2025-3057164 (Jan. 23, 2026).
[34] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 37–50, Docket No. R-2025-3057164 (Dec. 22, 2025).

Q. Mr. Rimal argues that Professor Bonbright took the position that distribution system costs related to the minimum-sized distribution system should not be classified as demand-related costs, and therefore, Bonbright supports classification of these costs as customer costs as a matter of preference.[35] Do you agree?

A. Mr. Rimal's interpretation of Bonbright's position is both incomplete and wrong. As I noted in my testimony, Bonbright went on to explain that these minimum-sized distribution system costs are, in his words, "unallocable."[36] Bonbright specifically disparaged proposals "to 'fudge' his cost apportionments by using the category of customer costs as a dumping ground for [these unallocable] costs."[37] As I explained in my Direct Testimony, the question therefore is not one of classification of minimum-sized system costs as either customer or demand costs, but one of designing rates that meet general rate making principles, including economic efficiency, fairness, and non-discrimination. My testimony explains why these minimum-sized system costs should be recovered through usage-based charges and not fixed charges in order to achieve those rate making goals.[38]

[35] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 11, Docket No. R-2025-3057164 (Jan. 23, 2026).
[36] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 34–35, Docket No. R-2025-3057164 (Dec. 22, 2025).
[37] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 34–35, Docket No. R-2025-3057164 (Dec. 22, 2025).
[38] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 35–62, Docket No. R-2025-3057164 (Dec. 22, 2025).

Q. Mr. Rimal states that your proposed reductions in the amount of customer service costs excluded from the fixed customer charge fail to align with chart of account labels and the classification of costs in PPL Electric's Allocated Cost of Service Study ("ACOSS"), and that there is no merit to CAUSE-PA witness Cicero's testimony that PPL Electric classifies as customer costs many costs that do not vary directly with the number of customers.[39] Mr. Rimal goes on to argue that if all customer service and billing and collection costs are classified as customer costs, the customer charge could be as high as $22.27 per residential customer per month.[40] How do you respond?

A. Mr. Rimal's argument is boot-strapping—an assertion that because broad accounting category labels for some costs include the word "customer," and because the ACOSS that PPL Electric and its consultants used allocates minimum-sized system distribution costs as customer costs, then these costs are properly classified as customer costs. Accounting labels and ACOSS labels do not constitute substantive evidence that the classification and recovery of these costs as customer costs is just, reasonable, and non-discriminatory. Mr. Rimal does not rebut my testimony that a more granular approach to customer service and billing and collection costs is necessary to limit the classification of costs as customer costs to those which vary entirely or almost entirely with customer count.[41]

[39] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 17–18, Docket No. R-2025-3057164 (Jan. 23, 2026).
[40] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 18–19, Docket No. R-2025-3057164 (Jan. 23, 2026).
[41] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 47–52, 62–65, Docket No. R-2025-3057164 (Dec. 22, 2025).

VIII. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF PPL WITNESS STEVEN W. WISHART

Q. PPL Electric witness Wishart responds to testimony by you and other witnesses on the issue of electricity affordability with national data and observations about rates and energy burdens.[42] He states that PPL Electric's "proposed distribution rate changes represent a modest adjustment to one component of the overall electric bill and should be evaluated in the context of broader household spending trends."[43] Does witness Wishart's testimony effectively rebut the affordability testimony provided by you and other intervenor witnesses?

A. No. The data presented by witness Wishart is no comfort to me or to the tens of thousands of PPL Electric customers who live in a state of energy insecurity. In fact, the data presented by witness Wishart shows that household electricity spending by customers in the lowest income percent decile alone is twice the total average household energy burden in the U.S.[44] PPL Electric's reliance on the minimum system method to generate outsized fixed customer charges it proposes in this proceeding worsens energy insecurity and affordability problems for its residential customers. Further, in my experience, most moderation of electric utility price increases in recent decades has been largely due to legislatures and regulators

[42] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 5–11, Docket No. R-2025-3057164 (Jan. 23, 2026).
[43] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 5:11–13, Docket No. R-2025-3057164 (Jan. 23, 2026).
[44] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 9–10, Docket No. R-2025-3057164 (Jan. 23, 2026).

requiring electric utilities to do things they have resisted—like energy efficiency, distributed self-generation, transitioning away from coal to gas and renewables, competition in generation, and integrated resource planning.

Q. Witness Wishart argues that PPL Electric is only proposing a 9.1% increase in the residential fixed customer charge, from $15.49 per customer per month to $17.00 per customer per month, and not a 20% increase from $14.09 to $17.00.[45] How do you respond?

A. I did not directly address the percent increase proposed because my testimony found that the residential fixed customer charge is too high today and would be even more so under the utility's proposal. However, it is important to point out that Mr. Wishart's argument is fundamentally misleading. He asserts that the proposed increase should be measured from the fixed charge, plus applicable riders, as increased to a $17 customer charge alone because the riders have been rolled into base rates.[46] This assertion is apples-to-oranges and fundamentally misleading.

Q. Witness Wishart attempts to argue that a reduction in the fixed customer charge, when offset by an increase in volumetric rates, will not provide a meaningful economic incentive for customers to undertake energy efficiency efforts and investments, and summarizes his argument in a table that shows a four percent

[45] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 14, Docket No. R-2025-3057164 (Jan. 23, 2026).
[46] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 14:1–4, Docket No. R-2025-3057164 (Jan. 23, 2026).

or $1.75 monthly bill savings for a residential customer that reduces usage by 25%.[47] How do you respond?

A. Mr. Wishart's arguments are both misleading and somewhat insensitive. For customers living in energy insecurity, saving 4% or $21 per year on electricity on top of annual savings of savings of about $480 per year on electric bills is especially meaningful to low- and moderate-income customers. And if that savings is obtained through investment in energy efficiency, and not through privation, the customer realizes all the energy service benefits as before under a higher use scenario. Moreover, the shifting of revenue recovery for distribution infrastructure costs that are not customer costs is more efficient, fair, and equitable—meaning that high users who cause costs related to demand pay their fair share of those costs. In addition, as Mr. Wishart's example calculation demonstrates, the energy charge under a $17 per month customer charge is 13% lower than it should be under a more equitable and justified customer charge of $10, all other things being equal.[48] This discount for high use echoes the load-building tariffs of bygone days that encourage inefficient use, unnecessarily drive capital spending and increased rates, and create a shift of system costs from high users to low users of electricity.

Q. Witness Wishart makes an argument, also raised by PPL Electric witness Rimal,[49] attempting to justify a high fixed charge based on price signals and

[47] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 15–16, tbl. 3, Docket No. R-2025-3057164 (Jan. 23, 2026).
[48] Calculated as ($0.05864/kWh - $0.05102/kWh) / $0.05864 = 12.9%
[49] PPL, St. No. 7-R, Rebuttal Testimony of Bickey Rimal, 5–6, Docket No. R-2025-3057164 (Jan. 23, 2026).

marginal system savings realized by energy conservation and efficiency.[50] Does this argument rebut your direct testimony?

A. It does not. Witnesses Wishart and Rimal are essentially arguing for regulation by alliteration—that "fixed" costs, which PPL Electric assumes are all sunk, should be recovered with "fixed" charges. Three points I made in my Direct Testimony address this base assumption. First, fixed costs are not all sunk, despite the "fixed" accounting label. Reductions in consumption will reduce demand-related fixed costs over time. Volumetric rates that reflect this relationship between demand and fixed costs are appropriate. Volumetric rates that do not are artificially deflated by recovering these costs through the fixed charge.[51] Second, there is no evidence in the economic literature that supports the idea that rate design should mimic cost structure.[52] Third, PPL Electric's proposed approach creates significant economic inefficiency, is economically regressive, and therefore does not support just, reasonable, and non-discriminatory rates.[53]

Q. Witness Wishart repeats the assertion by PPL Electric and SEF that high use among low-income customers means that low-income customers, as a whole, have higher than average usage among residential customers, and that therefore,

[50] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 17, Docket No. R-2025-3057164 (Jan. 23, 2026).
[51] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 32–33, Docket No. R-2025-3057164 (Dec. 22, 2025).
[52] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 32–33, Docket No. R-2025-3057164 (Dec. 22, 2025).
[53] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 35–40, Docket No. R-2025-3057164 (Dec. 22, 2025).

reducing fixed charges does not provide affordability benefits to low-income households.[54] Do you agree?

A. Witness Wishart cites SEF witness Costlow, who in turn cited witness Wishart for the proposition that low-income customers—and not just those seen by PPL Electric and SEF in universal service programs—generally have higher use than residential customers as a whole.[55] Witness Wishart goes on to argue that low-income affordability challenges are not driven by low consumption levels, and therefore that reducing the fixed charge is not an effective solution to affordability challenges.[56] This argument is illogical. First, I have seen no evidence in this proceeding of anyone arguing that affordability challenges are driven by unusually low consumption levels. Second, the evidence that I and other witnesses have provided regarding the insidious impacts of high fixed charges under the demonstrated condition of a correlation between income level and usage provides more than adequate foundation for correcting the high fixed charge problem for PPL Electric customers.

Q. Witness Wishart argues on behalf of PPL Electric that USR funding should be recovered only from residential customers and should not be recovered from all customer classes except under circumstances where PPL Electric is proposing a

[54] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 17–18, Docket No. R-2025-3057164 (Jan. 23, 2026).
[55] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 17–18, Docket No. R-2025-3057164 (Jan. 23, 2026); SEF, St. No. 1, Direct Testimony of John M. Costlow, 20–22, Docket No. R-2025-3057164 (Dec. 22, 2025).
[56] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 18:5–9, Docket No. R-2025-3057164 (Jan. 23, 2026).

new large load tariff and/or the Commission has provided guidance on the issue.[57] Do you agree?

A. My surrebuttal testimony in response to OSBA witness Ewen addresses why sound and proper rate making can include allocation of USR costs to all rate classes served by an integrated utility.[58] I do agree that Commission guidance is important, which is why I recommend that the Commission direct PPL Electric to fairly assign USR costs among all rate classes.[59]

Q. Witness Wishart argues that large load customers are not driving increases in costs for other customers because historical peaks have not increased in the PJM over the last decade, and because many other factors, including design characteristics of the PJM market itself have been factors in recent wholesale price increases.[60] Do you accept this argument as a basis for a conclusion that new large data center load will not result in higher costs for all customers?

A. No. To paraphrase a famous U.S. politician, data centers are added to the grid you have, not the grid you wish you had. Witness Wishart's argument does not change the fact that new large loads are the cause of cost increases in the current PJM system with all its attributes. And that fact justifies the Commission's efforts to ensure that these costs are equitably allocated among customer classes.

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[57] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 24, Docket No. R-2025-3057164 (Jan. 23, 2026).
[58] *See supra* at Part IV.
[59] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 18, Docket No. R-2025-3057164 (Dec. 22, 2025).
[60] PPL, St. No. 8-R, Rebuttal Testimony of Steven W. Wishart, 31–33, Docket No. R-2025-3057164 (Jan. 23, 2026).

IX. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF PPL WITNESSES JULISSA BURGOS AND JENNIFER NELSON

Q. How do PPL witnesses Burgos and Nelson respond to your testimony?

A. PPL witnesses Burgos and Nelson address my Direct Testimony relating to allowed return on equity and capital structure.[61] In that testimony, I proposed an allowed ROE of 7.67% and a capital structure of 50% equity and 50% debt. As previously stated in this Surrebuttal Testimony, I can support OCA's recommendation for a 42% equity and 58% debt capital structure. PPL's witnesses argue that the capital structure used to calculate rates should be set at 56.05% equity and 43.95% debt because that structure falls within the five-year average range of the capital structures for the operating companies that PPL Electric selected for its proxy group; because PPL Electric has outsized capital investment plans; and because markets prefer the higher rates and revenues that follow from using more expensive equity to finance capital spending.[62]

PPL Electric's witnesses offer speculative assertions that if the allowed ROE and equity ratio are not set higher for PPL Electric than the averages for utilities in general, financial markets will punish PPL Corporation. PPL Electric's witnesses therefore imply that the utility will have difficulty obtaining capital at affordable

[61] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 19–31, Docket No. R-2025-3057164 (Dec. 22, 2025).
[62] PPL, St. No. 9-R, Rebuttal Testimony of Julissa Burgos, 6–8, Docket No. R-2025-3057164 (Jan. 23, 2026); PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 84–96, Docket No. R-2025-3057164 (Jan. 23, 2026).

rates, and that higher costs of capital will exceed the savings realized from more reasonable ROE and equity ratio levels.

In simple terms, and consistent with my testimony, I recommended that the Commission evaluate PPL Electric's financial proposals in this case through an affordability lens. In my opinion, the Commission should not, when considering the allowed ROE and the capital structure used for calculating rates, ignore its statutory obligation to approve only rates that are just and reasonable. Nor should it disregard the impact that affordability problems compounded by excess profits have on PPL's customers and on its operating and regulatory environment.

In response, PPL Electric's witness Nelson responds with callous disregard for the affordability impacts of an excessive allowed ROE and equity ratio on customers. Witness Nelson adopts a "let them eat cake" approach on affordability in pointing out that PPL Electric has customer assistance programs and that affordability problems are rampant in the electric utility industry,[63] and she further argues that affordability is not explicitly included in the standards established for determining a just and reasonable return for the utility and therefore should be addressed elsewhere.[64] This approach is fundamentally inconsistent with the Commission's rate making obligations, but it does stand as evidence that the problems of excessive profits and

[63] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 11, Docket No. R-2025-3057164 (Jan. 23, 2026).
[64] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 12, Docket No. R-2025-3057164 (Jan. 23, 2026).

utility costs are endemic in the industry. This in turn gives the Commission additional ground for rejecting a fundamental premise of PPL Electric's contentions—that PPL Electric's proposed allowed ROE and capital structure are reasonable because they are aligned with the allowed ROE and capital structure of utilities in witness Nelson's proposed proxy group. In simple terms, PPL Electric's proposed allowed ROE and equity ratio are too high—just like those of the utilities PPL Electric's witnesses compare them with.

Q. How should the Commission respond to witness Nelson's position that "affordability issues are better addressed with the universal service programs"?[65]

A. The Commission should not rely on PPL Electric witness Nelson for guidance on how to best address affordability issues plaguing PPL Electric's customers,[66] and should reject PPL Electric's proposals to worsen the affordability problem by granting an excessive allowed ROE and to set rates in this case based on a capital structure that assumes PPL Electric will continue to rely on excessively-expensive equity to finance its capital investments even while higher leverage with lower cost debt can reduce the utility's overall cost of capital going forward.

[65] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 12, Docket No. R-2025-3057164 (Jan. 23, 2026).
[66] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 8–18, Docket No. R-2025-3057164 (Dec. 22, 2025).

Instead, the affordability problems facing PPL Electric's customers should be addressed through a broad strategy that includes both strengthening universal service programs and reining in the excessive rent-seeking represented by PPL's excessive proposed allowed ROE and equity ratio, which magnify the affordability challenges that universal service programs seek to assist with.[67]

Q. Witness Nelson also argues that the risk-reducing effect of PPL Electric's regulatory mechanisms should be ignored when the Commission approves the allowed ROE for PPL Electric.[68] Do you agree?

A. No. Witness Nelson's "Catch-22" argument is that the many mechanisms in place to guarantee and stabilize revenue recovery for PPL Electric, while reducing lag and passing market risk to customers, should be ignored because regulators have approved such mechanisms for other utilities in other jurisdictions. So, without these mechanisms PPL Electric would have outsized risk and would ask for a higher ROE; with these mechanisms that reduce PPL Electric's risk, they still need a higher ROE because proxy group utilities also enjoy risk reduction mechanisms.

The argument is that overearning should always be supported as long as utility witnesses like witness Nelson can construct a proxy group of over-earners and that broad-based regulatory efforts to support the financial health of regulated utilities

[67] Investopedia, *Understanding Rent Seeking*, https://www.investopedia.com/terms/r/rentseeking.asp.
[68] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 13, Docket No. R-2025-3057164 (Jan. 23, 2026).

must always result in profit inflation without concomitant benefits to customers. As I have discussed, this is not consistent with basic rate making principles.

Q. What do you recommend?

A. I maintain my recommendation for an allowed ROE of 7.67% for PPL Electric. I recommend an equity ratio of 50% and can support a lower 42% equity ratio as proposed by OCA witness Garrett. The rebuttal testimony from witnesses Burgos and Nelson does not rebut the points I made in my direct testimony that demonstrate that PPL Electric's ROE request is far in excess of its cost of equity.[69]

In my opinion, many electric utilities, including PPL Electric in particular, enjoy excessive profits and rates based on excess use of equity to fund capital investments. This is not just my opinion. The sources cited in my testimony similarly address this issue and OCA witness Garrett's testimony reaches the same result using the same models relied upon by PPL Electric witness Nelson.[70] Researchers have looked carefully at this gap between cost of equity and allowed ROEs and have concluded that allowed returns are excessive.[71]

[69] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 25–27, Docket No. R-2025-3057164 (Dec. 22, 2025).
[70] OCA, St. No. 3, Direct Testimony of David Garrett, 6–59, Docket No. R-2025-3057164 (Dec. 22, 2025).
[71] Exh. KRR-SR-2, David C. Rode & Paul S. Fischbeck, "Regulated Equity Returns: A Puzzle," *Energy Policy* vol. 133 (Oct. 2019), https://doi.org/10.1016/j.enpol.2019.110891.

Q. Witness Nelson accuses you of misstatement and misinterpretation of national data on allowed ROEs in your direct testimony.[72] How do you respond?

A. In my Direct Testimony about national average allowed ROEs for the electric industry, I stated that regulators have not allowed an ROE above 10% since 2016,[73] but that this statement is not true as to specific regulatory decisions. I appreciate witness Nelson's testimony. While I assumed it was clear that because I was addressing how PPL Electric's proposal is out of step with national averages that my statement applied to the average values depicted in the referenced chart, I agree that an added clarification is appropriate. My statement relates to the average allowed ROE in each year.

Q. Witness Nelson takes issue with reference to electric utility "price to book" or "market to book" ratios as an indication that allowed ROE exceeds cost of equity for regulated electric utilities in general and for PPL Electric and PPL Corporation in particular, because most publicly traded companies trade above book value and because PPL Electric does not have a directly observable price-to-book ratio.[74] How do you respond?

A. First, it is reasonable to use the PPL Corporation price-to-book ratio in evaluating whether PPL Electric is proposing an excessive ROE because PPL

[72] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 22, Docket No. R-2025-3057164 (Jan. 23, 2026).
[73] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 20, Docket No. R-2025-3057164 (Dec. 22, 2025).
[74] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 25–27, Docket No. R-2025-3057164 (Jan. 23, 2026).

Corporation wholly owns PPL Electric, as well as other regulated operating utilities. Second, witness Nelson's assertion that most publicly traded companies have price-to-book ratios higher than 1.0 ignores the key fact that monopoly electric utilities are supposed to be cost of service businesses that recover their investment and a reasonable return on their investment in light of the business risk they face. That risk is lower than the risk for competitive businesses, as should be the case.

Finally, witness Nelson cites commentary to the effect that if competitive businesses generate high earnings and utilities earn only reasonable returns, then utilities will not be able to compete for and attract capital.[75] There is no evidence in this record that the regulated utility industry has had any difficulty obtaining reasonably-priced capital even at average levels much lower than requested by PPL Electric.

Q. Witnesses Burgos and Nelson argue for the Commission's approval of use of PPL Electric's actual capital structure to calculate rates in this proceeding, citing potential reductions in credit ratings and increased financial risk from high debt leverage.[76] How do you respond?

A. I continue to recommend an adjustment in the capital structure used to calculate the rates in this case in the interests of affordability and financial discipline. PPL Electric's proposed use of an equity ratio of 56.05% will increase the revenue requirement based on use of more equity and less lower-cost debt. That PPL Electric

[75] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 26–27, Docket No. R-2025-3057164 (Jan. 23, 2026).

[76] PPL, St. No. 10-R, Rebuttal Testimony of Jennifer Nelson, 88–89, Docket No. R-2025-3057164 (Jan. 23, 2026); PPL, St. No. 9-R, Rebuttal Testimony of Julissa Burgos, 2–3, Docket No. R-2025-3057164 (Jan. 23, 2026).

has been choosing to use more expensive equity to raise capital in the past raises an issue of prudence in its investment strategy and an unfair preference for PPL Corporation profits over electricity affordability. PPL Electric should use a more reasonable and conventional equity ratio of 50% or even lower, as recommended by OCA witness Garrett, to calculate rates that encourage the utility to lower its overall capital costs to better align with national industry averages.

X. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF PPL WITNESS JOSEPH LOOKUP

Q. PPL Electric witness Lookup accuses intervenor witnesses of "underestimating the potential for new large load customers to create a win-win situation for existing customers."[77] Do you agree?

A. No. PPL Electric's responses to data requests from EI Set IV and CAUSE-PA Set XV show that PPL Electric's assertions about benefits and avoidance of costs for non-large load customers are hypothetical and unsupported by rigorous analysis.[78]

Q. For the first time in this proceeding, PPL Electric proposes a new rate class for large load customers with peak demands in excess of 100 MW,[79] and appears to maintain its original proposals for the LP-5 tariff and customers with peak

[77] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 3:6–7, Docket No. R-2025-3057164 (Jan. 23, 2026).
[78] Exh. KRR-SR-3, Additional Compiled PPL Interrogatory Responses, PPL Responses to EI IV-1; EI IV-2; EI IV-4; CAUSE-PA-XV-1; CAUSE-PA-XV-9.
[79] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 4–5, Docket No. R-2025-3057164 (Jan. 23, 2026).

demands between 25 MW and 100 MW. Do these proposals address the concerns raised by you and other parties relating to large load tariffs?

A. No. As discussed below, the fundamental issues that I raised in my testimony are not effectively addressed or rebutted by PPL Electric's proposals regarding the LP-5 and proposed LP-6 tariffs. Moreover, PPL Electric's proposal invites gaming by new large loads, since the proposal includes impact mitigation proposals for LP-6 customers that would not apply to LP-5 customers.

Q. Witness Lookup cites FERC decisions in support of an unconditional assertion that "network upgrades" benefit all customers including, and without limitation, capacity, congestion, resiliency, flexibility, and other benefits.[80] How do you respond?

A. Such unbounded assertions are not substantial evidence of prudence or cost-effectiveness sufficient to sustain a decision to grant PPL Electric unfettered authority to socialize network upgrade costs. Witness Lookup states that calculating network benefits is a difficult and contentious topic.[81] Moreover, a FERC policy presumption that favors rolling in transmission costs related to integrated transmission networks for wholesale formula rates does not substitute for the Commission's determination of the reasonableness and distribution among classes of charges under the TSC.[82]

[80] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 15:8–9, Docket No. R-2025-3057164 (Jan. 23, 2026).
[81] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 16:6–8, Docket No. R-2025-3057164 (Jan. 23, 2026).
[82] PPL Electric witness B. Johnson confirms the division of jurisdictional responsibility between the FERC and the Commission. PPL, St. No. 5-R, Rebuttal Testimony of Bethany L. Johnson, 8, Docket No. R-2025-3057164 (Jan. 23, 2026).

Q. PPL Electric witness Lookup states that his Rebuttal Testimony addresses many of the topics raised in the Commission's model large load tariff proceeding order issued on November 6, 2025, in Docket M-2025-3054271. How do you assess this consideration?

A. Witness Lookup's rebuttal testimony contains only cursory reflection on the Commission's model large load tariff order and proceeding.[83] The Commission's model tariff order merits more considered response. As demonstrated in Colorado, model tariff provisions can serve a useful function as a baseline set of conditions for large load tariffs, on which regulated utilities can build to develop terms that meet the needs of their particular service territories, including where data center demand is growing substantially.[84]

Q. PPL Electric witness Lookup argues that even if the new large load class tariff LP-6 is approved, it would not allow direct assignment of transmission costs to the rate class because such issues are governed by PPL Electric's Federal Energy

[83] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 4, 16, 18–19, 26, Docket No. R-2025-3057164 (Jan. 23, 2026) (detailing provisions requiring up-front CIAC payments when the large load customer receives more than 50% of associated benefits deemed unworkable; relating to exit fees proposed to be addressed as payment for amount of minimum load guarantee remaining at time of customer exit; and relating to large load customer contributions to universal service program addresses as provision for $10 in USR funding allocated among LP-6 customers only).

[84] Mark Jaffe, *More Data Centers are Coming to Colorado, Demanding More Power than They'll Need. Will Customers Foot the Bill?*, Colorado Sun (Dec. 11. 2025), https://coloradosun.com/2025/12/10/data-center-power-demands-colorado-xcel-tri-state/#:~:text=The%20Colorado%20Public%20Utilities%20Commission,load%20tariff"%20with%20similar%20protections.

Regulatory Commission ("FERC") formula rate, which is not affected by a customer's distribution rate classification.[85] How do you respond?

A. As I explain later, the critical juncture when a large load customer requests interconnection is the point when the PPL Electric decides how much transmission to construct in association with the interconnection and whether this transmission spending provides benefits to all customers. PPL Electric seeks sole discretion in these determinations, with significant cost implications for non-large load customers. I therefore support a "but-for" standard that classifies as customer interconnection costs those costs which would not have been incurred but for the interconnection of the large load customer.

Q. PPL Electric witness Lookup addresses the FERC formula rate and states that upgrades that only benefit the new customer are recovered through the Contribution in Aid of Construction ("CIAC") charge, and that upgrades that PPL Electric determines will provide broader benefits, as determined by PPL Electric, are socialized.[86] Does that rebut your testimony about the subjectivity inherent in PPL Electric's proposed large load tariffs?

A. No. PPL Electric's FERC formula rate discussion is misleading. The determination of which parties benefit from transmission spending associated with large load interconnections is what leads to classification of costs as customer-serving

[85] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 5, Docket No. R-2025-3057164 (Jan. 23, 2026).
[86] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 9–11, Docket No. R-2025-3057164 (Jan. 23, 2026) .

interconnection or transmission in nature. After that, the FERC tariff classifies and assigns costs for wholesale rates. But after that is a jurisdictionally distinct determination by the state commission as to how transmission costs are appropriately allocated among interconnected customers. As I explained in my testimony, historical allocation approaches built on system-wide relatively uniform load growth are not appropriate and will not result in just and reasonable allocation of transmission-related costs in this world of hyperbolic data center load growth.[87] It is entirely consistent with principles of cost causation for the Commission to review and only approve retail rate allocations that comport with its statutory obligation to ensure retail utilities only charge just and reasonable and non-discriminatory rates. Again, those determinations are in play and germane in this proceeding because PPL Electric proposes to assign to itself the control of the process for determining which costs, which would not be incurred but for the interconnection of new large loads, will be socialized in rates. Retail rate allocation does no violence to the allocation of regulatory responsibilities among federal and state authorities under the blended jurisdictional world in which the Commission and PPL Electric operate.

Q. PPL Electric Witness Lookup says that you do not understand how the Transmission Service Charge ("TSC") works, and that TSC costs are recovered based on class contribution to system peak.[88] How do you respond?

[87] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 69–77, Docket No. R-2025-3057164 (Dec. 22, 2025).
[88] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 11, Docket No. R-2025-3057164 (Jan. 23, 2026).

A. Witness Lookup's testimony is misleading. Witness Lookup appears to argue that under the 5CP allocation method that drives cost allocation under the TSC, residential TSC charges could be reduced by the increased contribution to the 5CP by new large loads. This misses the point that by deciding to socialize and classify as transmission those costs that would not have arisen *but for* the interconnection of new loads, PPL Electric proposes to have sole discretion over which interconnection-related customer and transmission costs will be subjected to the 5CP allocation calculation.

New incremental costs should be assigned to the customers that cause them. For the large load and data center customers specifically, this includes the incremental interconnection and related transmission spending for such customers. If they are not so assigned, the rates and charges resulting from a 5CP method are unjust, unreasonable, and improperly discriminatory. In simple terms, the mere potential of lower TSC charges[89] or of decades of transmission revenues[90] are not enough to render PPL Electric's large load tariff provisions in the public interest.

Q. Do you agree with PPL Electric Witness Lookup that "[a]ny challenge of the Company's decision to include certain costs in transmission rates should be raised at FERC"?[91]

[89] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 11, Docket No. R-2025-3057164 (Jan. 23, 2026).
[90] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 14, Docket No. R-2025-3057164 (Jan. 23, 2026).
[91] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 17–18, Docket No. R-2025-3057164 (Jan. 23, 2026).

A. No. The tariff language for the LP-5 and LP-6 tariffs is in this proceeding at PPL Electric's request. As I've discussed above, the allocation among retail customers of costs approved by the FERC in formula rates is a core state function.

Q. Do you agree with PPL Electric Witness Lookup that the Commission should have no right to review ESAs?[92]

A. No. Again, PPL Electric is proposing that it will be the sole arbiter of whether interconnection costs will be built up into transmission costs for treatment under FERC formula rates. Under PPL Electric's proposal, the Commission cannot exercise its statutory obligation to ensure that TSC costs are allocated according to cost causation and that just, reasonable, and non-discriminatory retail rates are the result. PPL Electric's proposal is unreasonable.

Q. Do you agree that PPL Electric's proposed tariffs will ensure adequate protections for all its retail customers?[93]

A. No, not as long as PPL Electric chooses when to socialize interconnection-related transmission costs.

[92] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 17, Docket No. R-2025-3057164 (Jan. 23, 2026).
[93] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 18, Docket No. R-2025-3057164 (Jan. 23, 2026).

Q. Do you agree that the deployment and use of grid enhancing technologies ("GETs") cannot address reliability or other concerns associated with interconnecting and serving large load customers?[94]

A. No. Witness Lookup incorrectly asserts that GETs provide no benefits to new transmission developed to interconnect and serve large loads and only impact the amount of generation required to serve those loads. By reducing costs and maximizing the value of existing and new assets, GETs can yield transmission savings by reducing and optimizing transmission operations on both new and existing lines. This is a function of the network integration that PPL Electric argues serves as a justification for socialization of interconection-related transmission cost shifts to non-large load customers.

Q. Are "bring your own generation" ("BYOG") options irrelevant in this proceeding?[95]

A. No. Self-generation with renewable resources at large load sites can reduce the capacity requirements for interconnection-related transmission, reduce the environmental impacts that all customers experience from non-renewable generation, and enhance grid reliability and resilience. This is a function of the network integration that PPL Electric argues serves as a justification for socialization of interconnection-related transmission cost shifts to non-large load customers.

[94] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 20, Docket No. R-2025-3057164 (Jan. 23, 2026).
[95] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 21, Docket No. R-2025-3057164 (Jan. 23, 2026).

Q. Do you agree that PPL Electric cannot require that large loads be interruptible?[96]

A. No. All load is interruptible when necessary to maintain grid stability. I agree that cost-effective voluntary interruptible rates are a good place to start for ordinary grid management. In this regard, PPL Electric's new proposal of minimum load guarantee reductions is unsupported by evidence of cost-effectiveness and should not be approved by the Commission without a rigorous analysis showing that such options do not increase the cost shifts already proposed by PPL Electric. Under emergency situations, large loads should be curtailed first.

Q. Do you agree that large load customers should support funding for universal service programs?[97]

A. Yes. As previously explained, all customers realize benefits from measures to improve affordability and reduce arrearages and disconnections of service. All customer classes, including those in the LP-5 and proposed LP-6 classes, should pay into the USR. I disagree with witness Lookup's test that participation in universal service programs should be the sole basis for assigning program costs to customers.

[96] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 22–23, Docket No. R-2025-3057164 (Jan. 23, 2026).
[97] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 24–25, Docket No. R-2025-3057164 (Jan. 23, 2026).

Q. Do you agree that the environmental impacts of large loads and data centers are beyond the purview of this proceeding and the Commission's authority to address?[98]

A. No. PPL Electric is proposing to subsidize large load interconnection by socializing related transmission spending that it proposes. This subsidy enables data center construction and operations in an uneconomic manner by facilitating externalization of construction and operating costs. Measures like requiring or encouraging renewable 'bring your own generation' could address this problem and are germane to the tariff conditions included in LP-5 and proposed LP-6.

XI. SURREBUTTAL TO THE REBUTTAL TESTIMONY OF PPL WITNESS LISA NORDEN

Q. PPL Electric Witness Norden offers evidence that your proposed basic customer charge is likely too high given how customer service staff actually spends time on connecting customers to the utility system.[99] How do you respond?

A. Witness Norden takes issue with my assumption that 17% of customer service costs involve starting service or grid connections for customers. I derived the 17% figure from the percentage of infrastructure costs for connecting customers to the system and providing them with service as a fraction of the total amount of costs that PPL

[98] PPL, St. No. 16-R, Rebuttal Testimony of Joseph Lookup, 28, Docket No. R-2025-3057164 (Jan. 23, 2026).
[99] PPL, St. No. 18-R, Rebuttal Testimony of Lisa Norden, 26, Docket No. R-2025-3057164 (Jan. 23, 2026).

Electric classifies as customer costs.[100] That is, 83% of the capital costs are not customer costs, so I reduced the spending on customer service by 83% to estimate how much of that spending should be classified as a customer cost.

Witness Norden states that only 9% of customer calls are associated with connecting customers. Witness Norden does not cite a figure for customer costs, which was the specific subject of my testimony, and does not offer any evidence about the relationship between customer calls and customer costs. I do not propose to change my recommendation at this time, because I also proposed that PPL Electric be directed to develop its fixed customer charge with the basic customer method and to do the kind of detailed analysis that witness Norden failed to offer in rebuttal. As I stated in my Direct Testimony, it is my belief that this analysis will reveal other costs that should not be classified as customer costs.[101]

Q. PPL Electric Witness Norden also points out that my concern about diluting USR budgets if PPL Electric recovers universal service program labor costs through the USR[102] is misplaced.[103] How do you respond?

[100] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 63–65, Docket No. R-2025-3057164 (Dec. 22, 2025).
[101] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 63–65, Docket No. R-2025-3057164 (Dec. 22, 2025).
[102] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 17, Docket No. R-2025-3057164 (Dec. 22, 2025).
[103] PPL, St. No. 18-R, Rebuttal Testimony of Lisa Norden, 47, Docket No. R-2025-3057164 (Jan. 23, 2026).

A. I appreciate the clarification provided by witness Norden. I also reiterate my testimony that the driving concern should be affordability and finding the best allocation of funding to address that issue, as well as my recommendation that the USR be applicable to all customer classes.[104]

XII. CONCLUSION

Q. Does this conclude your testimony?

A. Yes.

[104] EJA, St. No. 1, Direct Testimony of Karl R. Rábago (Corrected), 18, Docket No. R-2025-3057164 (Dec. 22, 2025).

VERIFICATION

I hereby verify that the facts contained in the foregoing testimony are true and accurate to the best of my knowledge and that I am duly authorized to make this verification, and that I expect to be able to prove the same at any hearing held in this matter. I understand that the statements herein are made subject to penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: February 9, 2026

/s/ Karl R. Rábago

PPL Electric Utilities Corporation
Cost of Service
For the Future Test Year Ended June 30, 2027

Line No.	Description	Company Amounts at Present Rates	OCA Adjustments	Amounts After OCA Adjustments	Pro Forma Change in Revenues	Amounts After Change in Revenues
1	Total Operating Revenues	$ 1,065,901	$ -	$ 1,065,901	$ 150,035	$ 1,215,936
2						
3	Operating Expenses					
4	Operation and Maintenance	427,949	(3,508)	424,441	2,506	426,947
5	Depreciation	289,596	(4,247)	285,349		285,349
6	Regulatory Debits/Credits	3,990	-	3,990		3,990
7	Total Operating Expenses	721,535	(7,755)	713,780	2,506	716,286
8						
9	Operating Income Before Income Taxes	344,366	7,755	352,121	147,529	499,650
10						
11	Taxes & Assessments					
12	Taxes Other Than Income	68,847	$ (1,461)	$ 67,386	$ 9,283	$ 76,669
13	Federal Income Tax	(24,372)	(6,348)	(30,720)	26,930	(3,790)
14	State Income Tax	(11,274)	(2,491)	(13,765)	10,009	(3,756)
15	Deferred Income Taxes	53,732	-	53,732	-	53,732
16	Investment Tax Credit	(15)	-	(15)	-	(15)
17						
18	Operating Income after Taxes	$ 257,448	$ 18,055	$ 275,503	$ 101,307	$ 376,810
19						
20	Rate Base	$ 5,817,888		$ 5,814,965		$ 5,814,965
21						
22	Rate of Return	4.43%		4.74%		6.48%
23						

Notes:
[1/] D-1, Page 1.

PPL Electric Utilities Corporation
Summary of Revenue Increase at OCA Rate of Return
For the Twelve Months Ended June 30, 2027

Line No.	Description		Amount	
1	Adjusted Rate Base		$ 5,814,965	1/
2	Required Rate of Return		6.48%	2/
3				
4	Net Operating Income Required		376,810	
5	Net Operating Income at Present Rates		275,503	3/
6				
7	Income Deficiency/(Surplus)		101,307	
8	Revenue Multiplier		1.480991	
9				
10	Required Change in Company Revenue		$ 150,035	
11				
12	Proposed Revenue Change		$ 150,035	
13	Less: Uncollectibles	1.67%	2,506	
14	Net of Uncollectibles		147,529	
15	Less: PA P.U.C Assessment	0.28757%	431	
16	Net of PA P.U.C. Assessment		147,098	
17	Gross receipts tax	0.059	8,852	
18	State Taxable Income		138,246	
19	State Income Tax	7.24%	10,009	
20	Federal Taxable Income		128,237	
21	Federal Income Tax	21.00%	26,930	
22	Income Deficiency/(Surplus)		$ 101,307	

Note:
1/ Schedule LKM-2, Page 1.
2/ Schedule LKM-5.
3/ Schedule LKM-1, Page 1.

PPL Electric Utilities Corporation
Summary of Rate Base
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount per Company Filing [1/]	OCA Adjustments	Amount After OCA Adjustments
1	Electric Plant			
2	Electric Plant in Service	$ 10,176,227	$ -	$ 10,176,227
3	Electric Plant in Service (IT Pro-forma)	25,880	-	25,880
4	Total Utility Plant	10,202,107	-	10,202,107
5				
6	Utility Plant Reserves			
7	Reserve for Depreciation	3,254,277	(4,247) [2/]	3,250,030
8	Reserve for Depreciation (IT Pro-forma)	1,826	-	1,826
9	Total Utility Plant Reserves	3,256,103	(4,247)	3,251,856
10				
11	Net Plant	$ 6,946,004	$ 4,247	$ 6,950,251
12				
13	Additions to Net Plant			
14	Working Capital Requirements:			
15	Cash Working Capital	$ 16,775	$ (7,170) [3/]	$ 9,605
16	Materials and Supplies	72,146	-	72,146
17	Total Additions	88,921	(7,170)	81,751
18				
19	Deductions to Net Plant			
20	Accumulated Deferred Taxes on Income	1,204,395	-	1,204,395
21	Accumulated Deferred Taxes on Income (IT Pro-forma)	6,088	-	6,088
22	Customer Advances for Construction	-	-	-
23	Customer Deposits	6,554	-	6,554
24	Total Deductions	$ 1,217,037	$ -	$ 1,217,037
25				
26	Rate Base	$ 5,817,888	$ (2,923)	$ 5,814,965
27				

Notes
[1/] Company Volume VII, Exhibit C-1
[2/] Exhibit LKM-17
[3/] Exhibit GNK-1

PPL Electric Utilities Corporation
Summary of Adjustments to Operating Income
For the Twelve Months Ended June 30, 2027

Line No.	Description	Operating Revenues	Operation and Maintenance	Depreciation	Regulatory Debits/Credits	Taxes Other Than Income	State Income Tax	Federal Income Tax	Operating Income
1	Amount per Company	$ 1,065,901	$ 427,949	$ 289,596	$ 3,990	$ 68,847	$ (11,274)	$ 29,345	$ 257,448
2									
3	OCA Adjustments:								
4	Adjustment to Payroll Expense	-	(696)	-	-	(51)	54	145	(547)
5	Adjustment to Incentive Compensation Expense	-	(955)	-	-	-	69	186	(700)
6	Adjustment to Advertising Expense	-	(130)	-	-	-	9	25	(95)
7	Adjustment to Customer Payment Transaction Fees	-	(792)	-	-	-	57	154	(581)
8	Remove IIJA Regulatory Asset Amortization	-	(211)	-	-	-	15	41	(155)
9	Adjustment to Research & Development Expenses	-	(321)	-	-	-	23	63	(235)
10	Adjustment to Membership Dues	-	(808)	-	-	-	58	157	(592)
11	Adjustment to Eligible Customer Listing Expenses	-	(100)	-	-	-	7	19	(73)
12	Adjustment to Rate Case Expenses	-	(297)	-	-	-	21	58	(217)
13	Adjustment to Company Sponsorships	-	(120)	-	-	-	9	23	(88)
14	Adjustment to Affiliate Support -Eng. & Construction	-	(88)	-	-	-	6	17	(65)
15	Adjustment to PURTA	-	-	-	-	(1,410)	102	275	(1,033)
16	Adjustment to Depreciation Expenses	-	-	(4,247)	-	-	307	827	(3,112)
17	Remove Economic Development Expense	-	(400)	-	-	-	29	78	(293)
18	Include Universal Services Rider Salaries	-	1,410	-	-	-	(102)	(275)	1,033
19		-	-	-	-	-	-	-	-
20	Interest Synchronization	-	-	-	-	-	(3,026)	(8,143)	(11,169)
21									
22	Total OCA Adjustments	$ -	$ (3,508)	$ (4,247)	$ -	$ (1,461)	$ (2,491)	$ (6,348)	$ (17,922)
23									
24	Total Adjusted Income Before Income Taxes	$ 1,065,901	$ 424,441	$ 285,349	$ 3,990	$ 67,386	$ 26,854	$ (17,622)	$ 239,526

PPL Electric Utilities Corporation
Adjustment to Payroll Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount	
1	Total Distribution Incentive Compensation	$ 5,143	1/
2	T & D-related personnel employed at the end of the year	1,454	2/
3	Annual Months	12	
4	Annualized T & D-related total wages to expense ($000)	$ 89,729	
5	FPFTY Amount Actual T & D-related	90,408	1/
6	Adjustment to Wage expense	(679)	
7	Decrease in benefits expense (line 5 x 11.8%)	(80)	
8	Decrease in payroll taxes (line 5 x 8.15% 3/)	(55)	
9	Total decrease in T&D-related wages, taxes and benefits expenses	$ (815)	
10	Jurisdictional Factor	91.63%	
11	Adjustment to Distribution Expense	$ (747)	

Notes

1/ FPFTY Schedule D-5

2/ Change in number of Employees (1465-23+12)

3/

SS & Medicare	7.65%
Fed Unemployment	0.10%
State Unemployment	0.40%
Allocation for Payroll Taxes	8.15%

PPL Electric Utilities Corporation
Adjustment to Incentive Compensation Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Average monthly T & D-related wages to expense per employee	$ 2,084 [1/]
2	Portion assumed to be related to earnings goals	50.0% [2/]
3	Adjustment to T & D Incentive Compensation expense	$ (1,042)
4	Jurisdictional Factor	91.63%
5	Adjustment to Distribution Expense	$ (955)

Notes

[1/] I&E -RE-II-11-D Attachment 3

[2/] Change in number of Employees (1465-23+12)

PPL Electric Utilities Corporation
Adjustment to Advertising Expense
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount [1/]
1	Goodwill or Institutional Advertising	$ 130
2	Adjustment to O&M Expenses	$ (130)

Notes:
[1/] Attachment -D-7-d.

PPL Electric Utilities Corporation

Adjustment to Customer Payment Transaction Fees
For the Twelve Months Ended June 30, 2027

Line No.	Description	Transaction Counts [1/]	Transaction Fees ($000) [2/]
1	Credit/Debit	1,439,428	$ 3,773
2	Walk-In/Service Center	317,276	635
3			
4	Grand Total	1,756,705	4,408
5	Amount per Company		5,200 [3/]
6	Adjustment to O&M Expense		$ (792)

Notes:

[1/] I&E-RE-II-19-D Attachment 1, Tab C, scaled back to a 15% growth rate.

[2/] Fee rate based on data presented in I&E-RE-II-19-D Attachment 1, Tab C.

[3/] Response to OCA XXV-14.

PPL Electric Utilities Corporation
Adjustment to Remove Infrastructure Investment and Jobs Act (IIJA) Regulatory Asset Amortization
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Amortization of IIJA Regulatory Asset	$ 211 [1/]
2	Adjustment to O&M Expenses	$ (211)

Notes:
[1/] PPL Volume VII, Schedules D-10.

PPL Electric Utilities Corporation
Adjustment to Research & Development Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount [1/]
1	NEETRAC Spending	$ 200
	Internal R&D	121
2	Adjustment to O&M Expenses	$ (321)

Notes:
[1/] PPL Volume VII, Schedules D-10.

Docket No. R-2025-3057164
Exhibit LKM - 10

PPL Electric Utilities Corporation
Adjustment to Membership Dues
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Membership Dues Forecasting Error	$ 808 [1/]
2	Adjustment to O&M Expenses	$ (808)

Notes:
[1/] OCA XII-11.

Docket No. R-2025-3057164
Exhibit LKM - 11

PPL Electric Utilities Corporation
Adjustment to Eligible Customer Listing Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Projected Eligible Customer Listing Expenses	$ 100 [1/]
2	Adjustment to O&M Expenses	$ (100)

Notes:
[1/] PPL Volume VII, Schedules D-8.

PPL Electric Utilities Corporation
Adjustment to Rate Case Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Projected Rate Case Expense	$ 2,222 [1/]
2	Normalization Period (Years)	5
3	Normalized Amount	$ 444
4	Normalized Rate Case Expense per Company	741 [1/]
5	Adjustment to Operating Expenses	$ (297)

Notes:
[1/] PPL Volume VII, Schedules D-6.

PPL Electric Utilities Corporation
Adjustment to Company Sponsorships
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Total Company Sponsorships	$ 120 [1/]
2	Adjustment to O&M Expenses	$ (120)

Notes:
[1/] Response to I&E-RE-I-12 Attachment.

PPL Electric Utilities Corporation
Adjustment to Affiliate Support -Engineering & Construction
For the Twelve Months Ended June 30, 2027

Line No.	Description	Amount
1	Labor /Payroll	$ 1,432
2	Number of Positions	211
3	Average Amount	7
4	Vacant Positions	(13)
5	Adjustment to O&M Expenses	$ (88)

Notes:
[1/] OCA XII-21.

Docket No. R-2025-3057164
Exhibit LKM - 15

PPL Electric Utilities Corporation
Adjustment to PURTA
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	PPL PURTA Expense	$ 1,410 [1/]
2	Adjustment to Taxes Other Than Income	$ (1,410)

Notes:
[1/] BR-1

PPL Electric Utilities Corporation
Adjustment to Depreciation Expenses
For the Twelve Months Ended June 30, 2027

Line No.	Description	PPL Accrual	OCA Accrual	Adjustment
1	Distribution Plant	###### [1/]	######	$ (4,080)
2				
3	General Plant	$ 59,822	$ 59,655	$ (167)
4	Total Adjustment			$ (4,247)

Notes:
[1/] PPL Volume VII, Schedules D-6.

PPL Electric Utilities Corporation
Adjustment to Economic Development Expense
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	Proposed Economic Development Expense	$ 400 1/
2	Adjustment to Operating Expenses	$ (400)

Notes:
1/

PPL Electric Utilities Corporation
Adjustment to Include Universal Services Rider Salaries
For the Future Test Year Ended June 30, 2027

Line No.	Description	Amount
1	Universal Services Rider Salaries	$ 1,410
2	Adjustment to Taxes Other Than Income	$ 1,410

PPL Electric Utilities Corporation
Interest Synchronization Adjustment
For the Twelve Months Ended June 30, 2027

Line No.	Description		Amount	
1	Company Rate Base	$	5,814,965	1/
2	Weighted Cost of Debt		2.950%	2/
3	Adjusted Interest Deduction	$	171,541	
4	Interest Deduction Per Company		129,739	3/
5	Adjustment to Synchronize Interest Expense	$	41,802	
6	Effective State Income Tax Rate		7.24%	
7	Adjustment to State Income Taxes	$	(3,026)	
8	Federal Income Tax Base	$	38,776	
9	Federal Income Tax Rate		21.00%	
10	Adjustment to Federal Income Taxes	$	(8,143)	

Notes:
1/ Exhibit LKM-2, Page 1.
2/ Exhibit LKM-21.
3/ PPL Electric Exhibit BR-1, Page 56.

PPL Electric Utilities Corporation
Calculation of Rate of Return
For the Twelve Months Ended June 30, 2027

Line No.	Description	Capitalization Ratio	Cost Rate	Weighted Cost
1	Debt	58.00%	5.08%	2.95%
2	Equity	42.00%	8.40%	3.53%
3	Total	100.00%		6.48%

Source:
OCA witness Garrett

Exhibit KRR-SR-2

David C. Rode & Paul S. Fischbeck, "Regulated Equity Returns: A Puzzle," Energy Policy vol. 133 (Oct. 2019)

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Regulated equity returns: A puzzle

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ABSTRACT

Based on a database of U.S. electric utility rate cases spanning nearly four decades, the returns on equity authorized by regulators have exhibited a large and growing premium over the riskless rate of return. This growing premium does not appear to be explained by traditional asset-pricing models, often in direct contrast to regulators' stated intent. We suggest possible alternative explanations drawn from finance, public policy, public choice, and the behavioral economics literature. However, absent some normative justification for this premium, it would appear that regulators are authorizing excessive returns on equity to utility investors and that these excess returns translate into tangible profits for utility firms.

1. Introduction

In economics, the equity-premium puzzle refers to the empirical phenomenon that returns on a diversified equity portfolio have exceeded the riskless rate of return on average by more than can be explained by traditional models of compensation for bearing risk. Since Mehra and Prescott's (1985) initial paper on the subject, a large body of research has attempted to explain away the puzzle, but without much success (Mehra and Prescott, 2003). The most likely explanations for the premium appear to reside outside of classical equilibrium models. We call the reader's attention to the Mehra-Prescott puzzle as a means of introducing our instant problem, of which it may be considered an applied case. Simply put: why are the equity returns authorized by electric utility regulators so high, given that riskless rates are so low?

Our scope is as follows. We employ a much larger dataset than has previously been examined in the literature and seek to explain the rates of return *authorized* by state electric utility regulators. We investigate the extent to which the actual returns authorized can be explained by the Capital Asset Pricing Model (CAPM), which regulators (and others) purport to use. We also examine whether the CAPM is capable of explaining the clear trend of rising risk premiums present over the last four decades in electric utility rate cases.

While previous studies have investigated rates of return for regulated electric utilities, the majority of this work has either examined *actual* rates of return to utility stockholders, relied on very limited samples of rate cases, or tested a variety of hypotheses connecting utility earnings to various structural and institutional factors. Table 1 summarizes the previous literature most similar to our study. By contrast, our study employs a far larger sample of rate cases (1,596) than previously examined in the literature. In addition, our focus on authorized rates of return highlights the impact of regulatory rate-setting on consumers, as opposed to stockholders, to the extent that authorized rates are used to set utility revenue requirements, while earned returns accrue to stockholders. This setting also enables us to analyze rate-setting in the context of regulatory decision-making. Actual rates of return earned by utilities can differ from the rates of return authorized by regulators due to factors such as the impact of weather on demand, but primarily due to the operational performance of a utility, including its ability to operate efficiently and control costs to those approved by regulators.

This regulated equity return puzzle is important not just from a theoretical asset-pricing perspective, but also for very practical reasons. The database used in this study reflects more than $3.3 trillion (in 2018 dollars) in cumulative rate-base exposure.[1] An error or bias of merely one percentage point in the allowed return would imply tens of billions of dollars in additional cost for ratepayers in the form of higher retail power prices and could play a profound role in the allocation of investment capital. Coupled with utilities' tendencies toward excessive capital accumulation under rate regulation (Averch and Johnson, 1962; Spann, 1974; Courville, 1974; Hayashi and Trapani, 1976; Vitaliano

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[1] This figure reflects the simple cumulative sum of authorized rate bases across all cases. Because rate-base decisions may remain in place for several years, this sum most likely underestimates the actual figure, which should be the authorized rate base in each year examined, whether or not a new case was decided. We cite this figure merely as evidence of the substantial magnitude of the costs at stake.

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Table 1
Previous studies of the determinants of electric utility rates of return.

Study	Sample	Description
Joskow (1972)	20 cases in New York between 1960 and 1970	Only capital markets parameter included was cost of debt. Focused on the requested rate of return.
Joskow (1974)	174 cases between 1958 and 1972	No CAPM parameters tested. Regulators tended to ignoring overearning as long as prices were falling.
Hagerman and Ratchford (1978)	79 survey responses from utilities about their last rate case	Used authorized rates. Found positive coefficients related to beta and the debt/equity ratio.
Roberts et al. (1978)	59 cases from 4 Florida utilities between 1960 and 1976	No CAPM parameters tested. Only structural factors examined.
Roll and Ross (1983)	Utility stock returns between 1925 and 1980	No authorized returns used. CAPM underestimates returns relative to the APT.
Pettway and Jordan (1987)	58 electric service companies between 1969 and 1976	Used stockholder returns only.
Binder and Norton (1999)	92 firms	Used stockholder returns to estimate beta. Suggested that regulation causes cash flow "buffering" and that firms may be underearning.
PJM Interconnection (2016)	22 regulated firms between 2000 and 2015	Examined stockholder returns and found regulated firms had positive alpha.
Haug and Wieshammer (2019)	N/A	Regulators in continental Europe "uniformly adopt the [CAPM]" and courts have ruled that the authorized rates are too low. The opposite finding to our study.

and Stella, 2009), the magnitude of the problem makes it incumbent on the industry and regulators to get it right.

There are also policy implications for market design and regulation. A recent PJM Interconnection (2016) study compared and contrasted entry and exit decisions in competitive and regulated markets to evaluate the efficiency of competitive markets for power. One finding that emerged from the study was that regulated utilities appeared to be "overearning" and had generated positive alpha, while competitive firms had not generated positive alpha.[2] Although the study used a limited time window of rate case data and focused on utility stock returns, not returns authorized by regulators, its findings are consistent with those we explore in more detail here.

As an old joke goes, an economist is someone who sees something work in practice and asks whether it can work in theory. Undoubtedly, the utility sector has been successful in attracting capital over the past four decades. We cannot necessarily say, however, that had returns been consistent with the dominant theoretical model used (and thus lower), this would still have been the case. Accordingly, this article also raises the question of whether our theoretical models of required return and asset pricing must be refined. Or, at the very least, whether there are important considerations that must be accounted for in the application of those models to the regulated electric utility industry.

In this article, therefore, we examine the historical data on authorized rates of return on equity in U.S. electric utility rate cases. We compare these rates of return to several conventional benchmarks and the classical theoretical asset-pricing model. We demonstrate that the spread between authorized equity returns (and also earned equity returns) and the riskless rate has grown steadily over time. We investigate whether this growing spread can be explained by classical asset-pricing parameters and conclude that it cannot. We then evaluate possible explanations outside of classical finance to suggest fruitful paths for future research. Specifically, we investigate whether the addition of variables for commission selection and case adjudication contribute explanatory power, in line with existing theories in the pubic choice literature. We conclude with a discussion of the policy implications of the observed premiums and how regulatory rate-setting could be adjusted to mitigate higher premiums.

Section 2 reviews the legal, regulatory, and financial foundations of rate of return determination for utilities. Section 3 describes the data used in our analysis and defines the risk premium on which our analysis is based. Section 4 presents the results of our analysis and outlines the various factors explored, including both classical financial factors and factors outside of the classical paradigm. Section 5 highlights the policy implications of our research, suggests potential mitigating strategies, and concludes.

2. Regulated equity returns and the Capital Asset Pricing Model

At the outset, let us make clear that we are addressing only *regulated* rates of return on equity in this article. We draw no conclusions or inferences about the behavior of returns on non-regulated assets. Our focus is limited to regulated returns because in such cases it is regulators who are tasked with standing in for the discipline of a competitive market and ensuring that returns are just and reasonable. For more than a century, U.S. courts have ruled consistently in support of this objective, while recognizing that achieving it requires consideration of numerous factors that are subject to change over time. The task set to regulators, then, is to approximate what a competitive market would provide, *if one existed*.

Mindful of this mandate, two U.S. Supreme Court decisions are commonly thought to provide the conceptual foundation for utility rate-of-return regulation. In *Bluefield Water Works & Improvement Co. v. Public Service Commission of West Virginia* (262 U.S. 679 (1923)), the Court identified eight factors that were to be considered in determining a fair rate of return, ruling that "[t]he return should be reasonable, sufficient to assure confidence in the financial soundness of the utility, and should be adequate, under efficient and economic management, to maintain and support its credit and enable it to raise money necessary for the proper discharge of its public duties." This position was made more concrete in *Federal Power Commission v. Hope Natural Gas Company* (320 U.S. 591 (1944)), wherein the Court ruled that the "return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks."

In both *Bluefield* and *Hope*, the Court sought to balance the need for utilities to attract capital sufficient to discharge their duties with the need for regulators to protect ratepayers from what would otherwise be rent-seeking monopolists. These efforts in determining "just and reasonable" returns received significant assistance in the 1960s when groundbreaking advances in asset-pricing theory were made in finance. Specifically, the development of the Capital Asset Pricing Model (CAPM) (Sharpe, 1964; Lintner, 1965; Mossin, 1966) provided a rigorous framework within which the question of the appropriate rate of return could be addressed in an objective fashion. The security market line representation of the CAPM [1] set out the equilibrium rate of return on equity, r_E, as the sum of the rate of return on a riskless asset,

[2] In asset pricing models, positive alpha is evidence of non-equilibrium returns, meaning that investors are receiving compensation in excess of what would be required for bearing the risks they have assumed.

r_f, and a premium related to the level of risk being assumed that was defined in relation (through the factor β) to the expected excess rate of return on the overall market for capital, r_m.

$$r_E = r_f + \beta(r_m - r_f) \quad (1)$$

It is outside of the scope of this paper to delve too deeply into the foundations of asset pricing. We note, also, that the CAPM methodology is not the sole candidate for rate-of-return determination in utility rate cases. Morin (2006, p. 13) identifies four main approaches used in the determination of the "fair return to the equity holder of a public utility's common stock," of which the CAPM is but one.[3] Nevertheless, the concept of the appropriate rate of return on equity being a combination of a riskless rate of return and a premium for risk-bearing has since become widely accepted as a means of determining the appropriate authorized return on equity in state-level utility rate cases (Phillips, 1993, pp. 394–400). In contrast, the Federal Energy Regulatory Commission relies exclusively on the DCF approach, which is also common with natural gas utilities. For electric utilities, however, the CAPM in particular is seen as the "preferred" (Myers, 1972; Roll and Ross, 1983, p.22) and "most widely used" (Villadsen et al., 2017, p. 51) method in regulatory proceedings. Multi-factor approaches such as Arbitrage Pricing Theory (APT) (Ross, 1976) and the Fama and French (1993) framework are used with significantly less frequency in practice (Villadsen et al., 2017, p. 206). In other words, our focus on the CAPM is not solely because of its perceived normative status, but also because it is the method most regulators *say they are using*.

In *Hope,* however, the Court also advocated the "end results doctrine," acknowledging that regulatory methods were (legally) immaterial so long as the end result was reasonable to the consumer and investor. In other words, there was no single formula for determining rates. A typical example of the latitude granted by the doctrine is found in Pennsylvania Public Utility Commission (2016, p. 17): "The Commission determines the [return on equity] based on the range of reasonableness from the DCF barometer group data, CAPM data, recent [returns on equity] adjudicated by the Commission, and **informed judgment** [emphasis added]." Rate determination in practice is often not simply a matter of arithmetic; rather, it is an act of judgment performed by regulators. As a result, our investigation examines not just the relation of authorized rates to those implied by the CAPM, but also the potential for that relationship to be influenced by regulator judgment.

Before we turn to the data, however, let us dispense with an alternate formulation of the underlying question. In questioning the size of the premium and why equity returns are so high, one might also ask instead why the riskless rate is so low. Indeed, Mehra and Prescott (1985) ask this very question, before dismissing it on theoretical grounds. We revisit this question in light of recent data and ask whether the premium during the period in question is more a function of riskless rates being forced down by the Federal Reserve's intervention, than of equity premiums increasing (since the manifest intent of quantitative easing was to lower riskless rates).[4] Our historical data, as Section 3 indicates, do not support that hypothesis. The premium growth has persisted since the beginning of our data series in 1980 and has persisted across a variety of monetary and fiscal policy regimes.

3. Regulated electric utility returns on equity, 1980–2018

3.1. Historical authorized return on equity data

The data used in this study were collected and maintained by Regulatory Research Associates (RRA), a unit of S&P Global. The RRA database is comprehensive. It contains every electric utility rate case in the United States since 1980 in which the utility has requested a rate change of at least $5 million or a regulator has authorized a rate change of at least $3 million. Our study comprises the period from 1980 through 2018. Table 2 illustrates the bridge from the RRA rate-case population to the rate-case sample used in our analyses. We examined the returns on equity authorized by the regulatory agencies, *not* the returns requested by the utilities.[5] The sample we use in this paper contains 79% of the RRA universe, but 97% of the rate cases in which a rate of return on equity was authorized by a state regulator.

Nearly all fifty states and Washington D.C. are represented in the data set.[6] Thirty-two electric utility rate cases satisfying the qualifications listed above were filed in the average state over the past thirty-eight years, with the most being filed in Wisconsin (120) and the fewest being filed in Tennessee (3), Alaska (2), and Alabama (1). The frequency of filing in a state does not appear to have any relationship to premium growth. The average risk premium has grown in both the ten states that completed the most rate cases and the ten states that completed the fewest rate cases and has grown at very similar rates (see Fig. 1). In fact, as Fig. 2 illustrates, the general trend across all states is similar.

In the early 1980s there were over 100 rate cases filed each year. By the late 1990s, in the midst of widespread deregulation of the electric power industry, the number of filings reached its lowest point (with six in 1999). Since then, filing frequency has increased to an average of forty-eight per year over the last three years (see Fig. 3). The decline in rate case activity in many instances was the direct result of rate moratoria related to the transition to competitive markets in the late 1990s, as well as to moratorium-like concessions made to regulators related to merger approvals over the last decade. Many of these moratoria will expire over the next two years, suggesting a new increase in rate case activity is likely. Finally, no individual utility had an outsized influence on the sample. One hundred forty-four different companies filed rate cases, but many have since merged or otherwise stopped filing.[7] The average firm filed eleven rate cases in our sample. Within our sample the most frequently-filing entity was PacifiCorp, which filed seventy-three rate cases, or less than 5% of the sample.

3.2. Calculating the regulated equity premium

Regulated equity returns are generally equal to the sum of the riskless rate of return and a premium for risk-bearing. In the CAPM, the premium for risk-bearing is given by $\beta(r_m - r_f)$, where β is the utility's

[3] The other three approaches identified by Morin (2006) are: Risk Premium (which is an attempt to estimate empirically what the CAPM derives theoretically), Discounted Cash Flows (or "DCF," which is a dividend capitalization model), and Comparable Earnings (which is an empirical approach to deriving cost of capital from market comparables based on *Hope*).

[4] This has also been an ongoing issue of contention in recent regulatory proceedings. In Opinion 531-B (Federal Energy Regulatory Commission, March 3, 2015, 150 FERC 61,165), the Federal Energy Regulatory Commission (FERC) found that "anomalous capital market conditions" caused the traditional discount rate determination methods not to satisfy the *Hope* and *Bluefield* requirements (150 FERC 61,165 at 7). But in a related decision only eighteen months later (Federal Energy Regulatory Commission, September 20, 2016, 156 FERC 61,198), FERC acknowledged that expert witnesses disagreed as to whether any market conditions were, in fact, "anomalous" (156 FERC 61,198 at 10).

[5] To be clear, we refer to the rates set by regulators as the "authorized" rates. These may be contrasted with utilities' "requested" rates and also with the "earned" rates of return actually realized by utilities. Regulatory *authorization* of a rate is not a guarantee that a utility will actually *earn* such a rate. We address this issue in further detail in Section 4.5.

[6] Only Nebraska did not have a reported rate case meeting the parameters of the data set. Nebraska is unique in that it is the only state served entirely by consumer-owned entities (e.g., cooperatives, municipal power districts) and therefore absent a profit motive it does not have the same adversarial regulatory system as all other states.

[7] The level of analysis is at the regulated utility level. We recognize that many holding companies have multiple ring-fenced regulated utility subsidiaries.

Table 2
Bridge illustrating how our sample is constructed from the RRA electric utility rate case population data.

Number of cases	Percent of cases	Description
2033	100.0%	All electric utility rate cases 1980–2018 in which utility has requested a rate change of at least $5 million or a regulator has authorized a rate change of at least $3 million.
−19	−0.9%	Rate cases with final adjudication (i.e., fully-litigated or settled) still pending as of December 31, 2018, are excluded
−369	−18.2%	Rate cases with no return on equity determination are excluded
−30	−1.5%	Rate cases with no capital structure determination are excluded
−19	−0.9%	Rate cases with authorized rates lower than the then-prevailing riskless rate are excluded
1596	79.0%	Rate cases used in our analysis

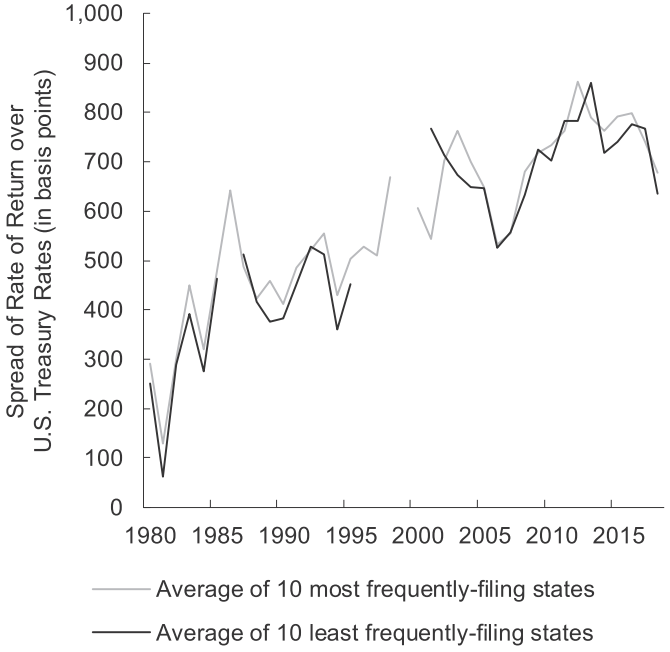

Fig. 1. Risk-premium growth by frequency of case filing. Gaps in the series reflect years in which no rate cases were filed for the subject group. The risk premium is calculated as $r_E - r_f$, or the excess of the authorized return on equity over the then-current riskless rate.

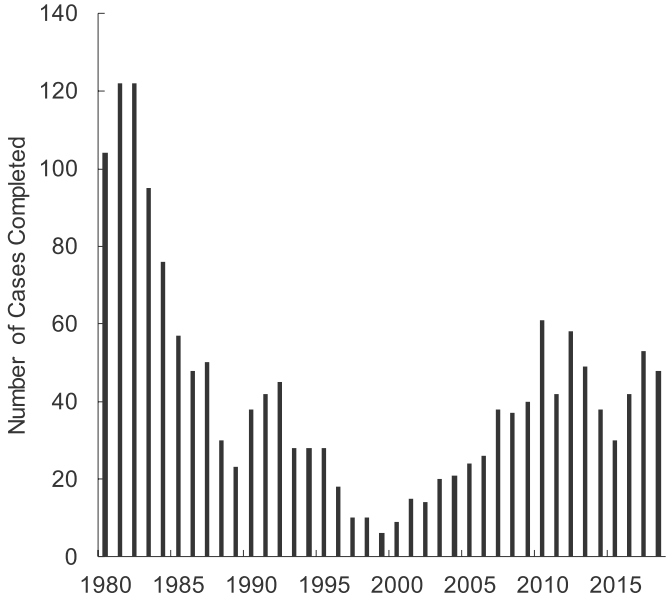

Fig. 3. Number of electric utility rate cases finalized by year.

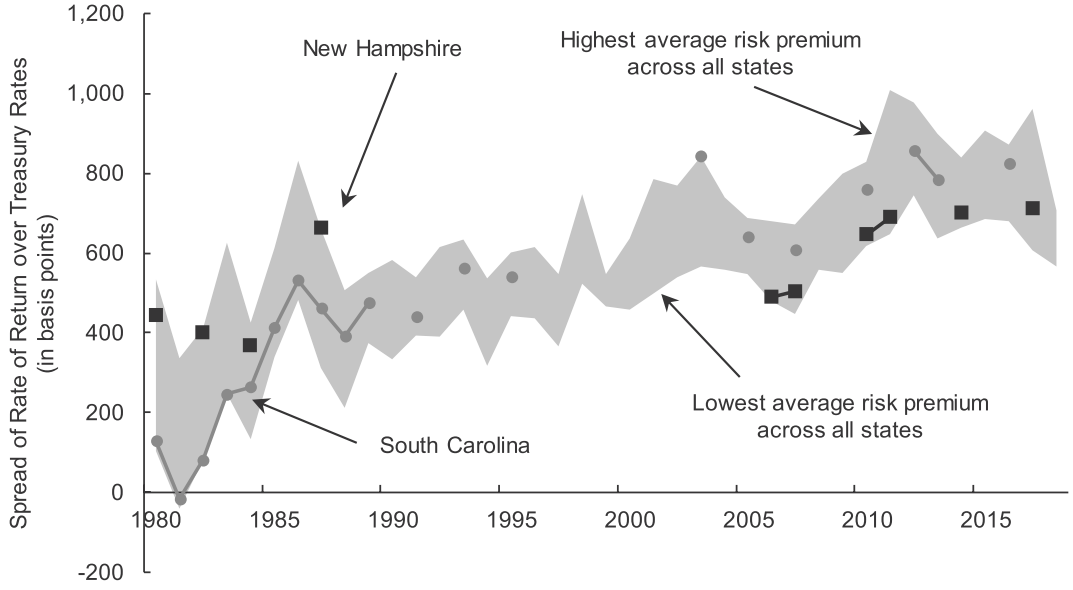

Fig. 2. Range of risk-premium growth across states. States with highest (New Hampshire) and lowest (South Carolina) rates of risk-premium growth over the period (among states with at least five rate cases) are highlighted.

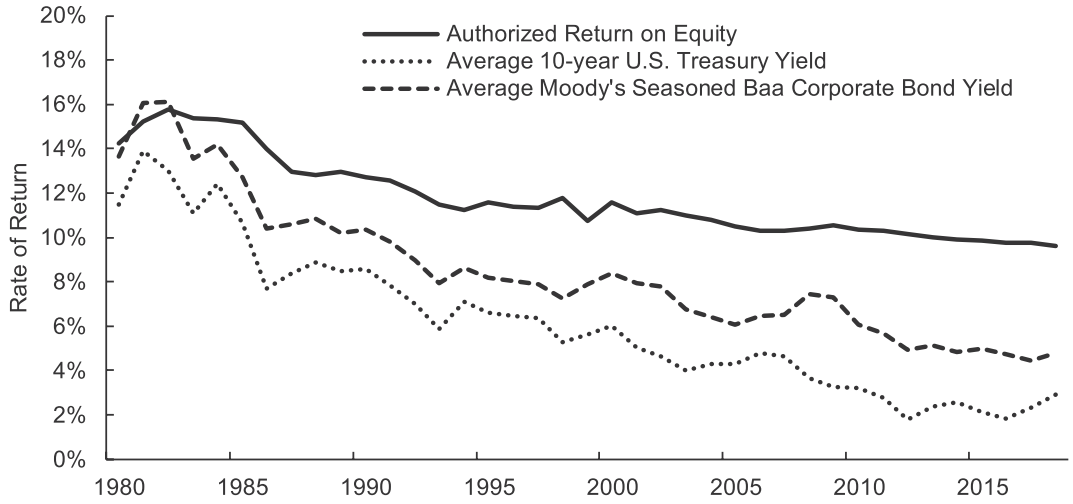

Fig. 4. Annual average authorized return on equity vs. U.S. Treasury and investment grade corporate bond rates.

equity beta. Rearranging the security market line equation [1], we define the regulated equity premium as $r_E - r_f = \beta(r_m - r_f)$. Presented thus, we first note that the existence of a (positive) regulated equity premium is not, by itself, evidence of irrational investor behavior or model failure. Neither is the existence of a growing regulated equity premium. We take no position here on what the "correct" premium should be in any instance. Rather, we shall be content in this article simply to determine whether or not the behavior of the risk premium in practice is consistent with financial theory.

On average, the authorized return on equity is 5.1% (standard deviation = 2.2%) higher than the riskless rate. Fig. 4 illustrates the average authorized return on equity over the period against the average annual riskless rate and investment-grade corporate bond rate.[8] For avoidance of doubt, we note that only the U.S. Treasury note rate should be considered the riskless rate. We include corporate bond rates solely to assess whether the trend in riskless rates is materially different from the trend in risky debt.

While the regulated equity premium has averaged 510 basis points across the entire time period, in 1980 the average premium was only 277 basis points, whereas in 2018 it averaged 668 basis points. Fig. 5 shows the difference between the authorized return on equity and the riskless rate for each case in the data over the past thirty-eight years. Although the premium is determined against the riskless rate of return (represented here as the yield on a 10-year U.S. Treasury note), we also present for comparison the spreads determined against the yield on the Moody's Seasoned Baa Corporate Bond Index to illustrate that the effect is not an artifact of recent monetary policy on Treasury rates. The trends of the two series are quite similar (and both have statistically-significant positive slopes); accordingly, we shall present only the Treasury rate-determined premiums throughout the remainder of this paper.

Given that a large and growing regulated equity premium exists, our question is whether or not it can be explained within an equilibrium asset-pricing framework such as the CAPM. If β were to have increased during the time period in question, for example, the growth of the regulated equity premium may well be explained by the increasing (relative) riskiness of utility equity. As Section 4 demonstrates, however, in fact it cannot.

[8] We used the 10-year constant maturity U.S. Treasury note yield as a proxy for the riskless rate and the yield on the Moody's Seasoned Baa Corporate Bond Index as a proxy for investment-grade corporate bond rates. Both series were obtained from the Federal Reserve's FRED database (Board of Governors of the Federal Reserve System, n.d.-a; n.d.-b).

4. Potential explanations for the premium

Having demonstrated the existence of a large and growing regulated equity premium, we investigate various potential explanations. As we indicated above, we proceed with our investigation of explanations for the premium via the Capital Asset Pricing Model. The CAPM allows three basic mechanisms of action for a change in the risk premium: (i) the manner in which the underlying assets are financed has changed, (ii) the risk of the underlying assets themselves has changed, and/or (iii) the rate at which the market in general prices risk has changed. We explore each in turn and formally test whether the trend in the data can be explained by the CAPM. Finding that it cannot, we then turn to theoretical explanations outside of the CAPM. The potential alternative explanations in Sections 4.5 through 4.7 all represent viable paths for further research.

4.1. Capital structure effects

As corporate leverage increases, the underlying equity becomes riskier and thus deserving of higher expected returns. In finance, the Hamada equation decomposes the CAPM equity beta (β) into an underlying asset beta (β_A) and the impact of capital structure (Hamada, 1969, 1972). Specifically, the Hamada equation states that $\beta = \beta_A\left[1 + (1-\tau)\frac{D}{E}\right]$, where τ is the tax rate and D and E are the debt and equity in the firm's capital structure, respectively. We use the marginal corporate federal income tax rate for the highest bracket, as provided in Internal Revenue Service (n.d.).

One explanation for a growing risk premium would be steadily increasing leverage among regulated utilities. However, regulators also generally approve of specific capital structures as part of the rate-making process. As a result, our database also contains the authorized capital structures for each utility.[9] In fact, utilities are *less* leveraged today than they were in 1980. The average debt-to-equity ratio in the first five years of the data set (1980–1984) was 1.74; in 2014–2018 it was 1.05. More generally, we can observe the impact of leverage

[9] To be clear, the authorized capital structures evaluated here apply to the regulated utility subsidiaries, and not necessarily to any holding companies to which they belong. The holding companies themselves may utilize more or less leverage, but typically the regulated utility subsidiaries are "ring-fenced" so as to isolate them from holding company-level risks. Similarly, rate-of-return regulation would apply only to the regulated subsidiaries, not to the parent holding company. As a result, the capitalization of the regulated entity (studied here) is often different from the capitalization of the publicly-traded entity that owns it.

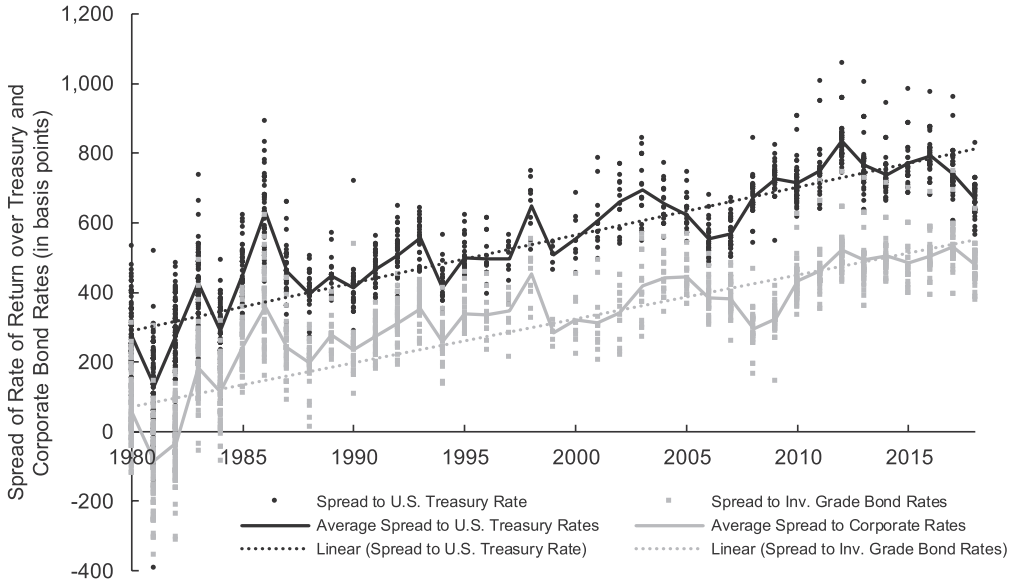

Fig. 5. Authorized return on equity premium, 1980–2018.

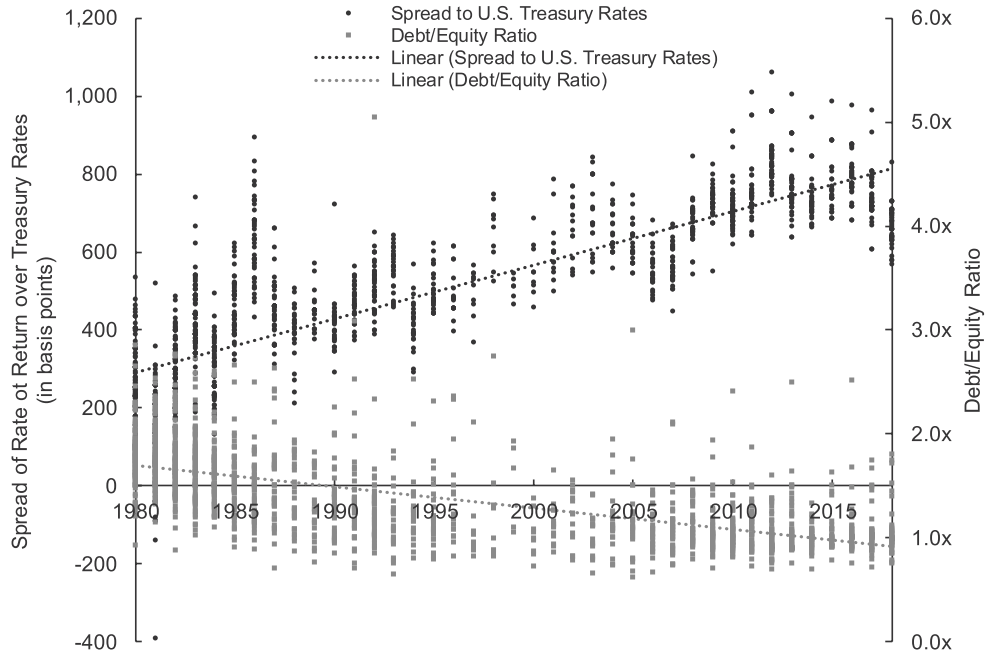

Fig. 6. Authorized return on equity premium vs. utility leverage.

moving in the opposite direction of what one may expect, whether we examine the debt-to-equity ratio exclusively or the Hamada capital structure parameter (i.e., the portion of the Hamada equation multiplied by β_A, or $\left[1 + (1 - \tau)\frac{D}{E}\right]$) in its entirety. Figs. 6 and 7 illustrate these results. As a result, it does not appear as if capital structure itself can explain the behavior of the risk premium.

4.2. Asset-specific risk

As noted above, the Hamada equation decomposes returns into compensation for bearing asset-specific risks and for bearing capital structure-specific risks. Even if a firm's capital structure remains unchanged, the riskiness of its underlying assets may change. This risk is represented by the unlevered asset beta, β_A. An increase in the asset beta applicable to such investments would, all else held equal, justify an increase in the risk premium.

To examine such a hypothesis, we used the fifteen members of the Dow Jones Utility Average between 1980 and 2018 as a proxy for "utility asset risk." We estimated five-year equity betas for each firm by regression of their monthly total returns against the total return on the S&P 500 index.[10] The equity betas calculated were then converted to

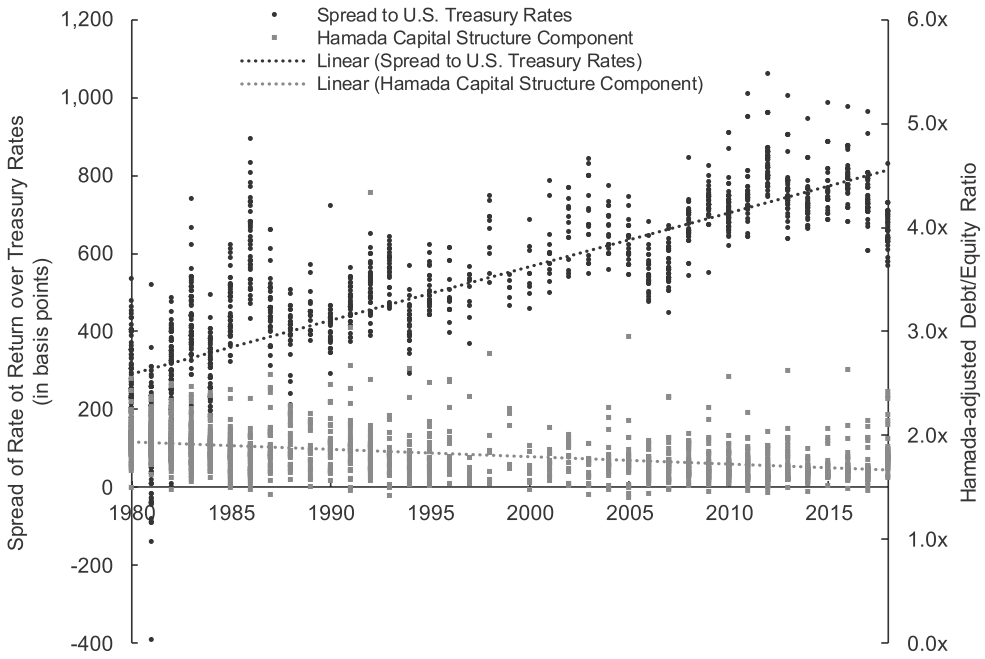

Fig. 7. Authorized return on equity premium vs. the Hamada capital structure parameter.

asset betas using Hamada's equation and corrected for firm cash holdings using firm-specific balance sheet information. We then averaged the fifteen asset betas calculated in each year as our proxy for utility asset risk.[11] The results remain substantively unchanged whether an equal-weighted or a capitalization-weighted average is used.

Although there is, of course, variation in the industry average asset beta across the thirty-eight years, the general trend is down. Fig. 8 presents the risk premium in comparison to the industry average asset beta. As a result, the asset beta is moving in the opposite direction from what one might expect, given a steadily-increasing risk premium, and therefore does not appear to explain the observed behavior of the risk premium.

4.3. The market risk premium

The last CAPM-derived explanation for a changing risk premium relates to the pricing of risk assets in general. If investors require greater compensation for bearing the systematic risk of the market in general, then the risk premium across all assets would increase as well (all else held equal) as a result of the average risk aversion coefficient of investors increasing. The market risk premium reflects this risk-bearing cost in the CAPM.

Although we can observe the *ex post* market risk premium, investors' assessment of the *ex ante* market risk premium is generally based on assuming that historical experience provides a meaningful guide to future experience.[12] It is customary to examine the actual market risk premium over some historical time period and base one's estimate of the *expected* future market risk premium on that historical experience (Sears and Trennepohl, 1993; Villadsen et al., 2017, p. 59). While the size of the historical window is subjective, it is sufficient for our purposes to note that the slope of the market risk premium over time has been negative irrespective of the historical window used.[13] Most sources advocate for using the longest time window available (Villadsen et al., 2017, p. 61); we use a fifty-year historical window for calculation purposes. As Fig. 9 illustrates, that declining trend in the market risk premium appears to be inconsistent with the increasing risk premium exhibited by the rates of return authorized by regulators.

4.4. Testing a theoretical model of the risk premium

Although we have illustrated that each component of the CAPM risk premium appears at odds with the risk premium derived from rates of return authorized by regulators, we now turn to a formal exploration of these relationships. By combining the security market line representation of the CAPM [1] and the Hamada equation, we can define the risk premium, $r_E - r_f$.

$$r_E - r_f = \beta_A \times \left[1 + (1-\tau)\frac{D}{E}\right] \times MRP \tag{2}$$

In [2], $r_E - r_f$ is the risk premium, or the difference between the authorized rate of return on equity for a given firm in a given rate case and the then-prevailing riskless rate. The asset beta, β_A, is calculated as described in Section 4.2. The middle component is taken from the Hamada equation and reflects the marginal corporate income tax rate (τ) in effect in the year in which the equity return was authorized and the authorized debt-to-equity ratio reflected in the regulators' decision for each case. Lastly, *MRP* is the *ex ante* estimate of the market risk

[10] We determined the composition of the Dow Jones Utility Average index at the end of each year and used a rolling five-year window to perform the regressions. For example, the 1980 regression betas were estimated based on monthly returns from 1975 to 1979, the 1981 regression betas were estimated based on monthly returns from 1976 to 1980, and so on.

[11] The balance sheet and total return data are taken from Standard & Poor's COMPUSTAT database. We calculate $\beta'_A = \beta / \left[1 + (1-\tau)\frac{D}{E}\right]$ and $\beta_A = \beta'_A / \left[1 - \frac{C}{D+E}\right]$, where C equals the amount of cash and cash equivalents held by each firm and D and E represent, respectively, the debt and equity of each firm. We measure D as the sum of Current Liabilities, Long-Term Debt, and Liabilities–Other in the COMPUSTAT data. Because final firm accounting information was not available for 2018 at the time of writing, we maintained the capital structures calculated using 2017 data.

[12] We do not dwell here on the issue of the "observability" of the market portfolio as it relates to testability of the CAPM. We shall assume that the S&P 500 index is a reasonable proxy for the market portfolio.

[13] The market risk premium data used here are taken from data on the S&P 500 and 10-year U.S. Treasury notes collected from the Federal Reserve (Damodaran, n.d.).

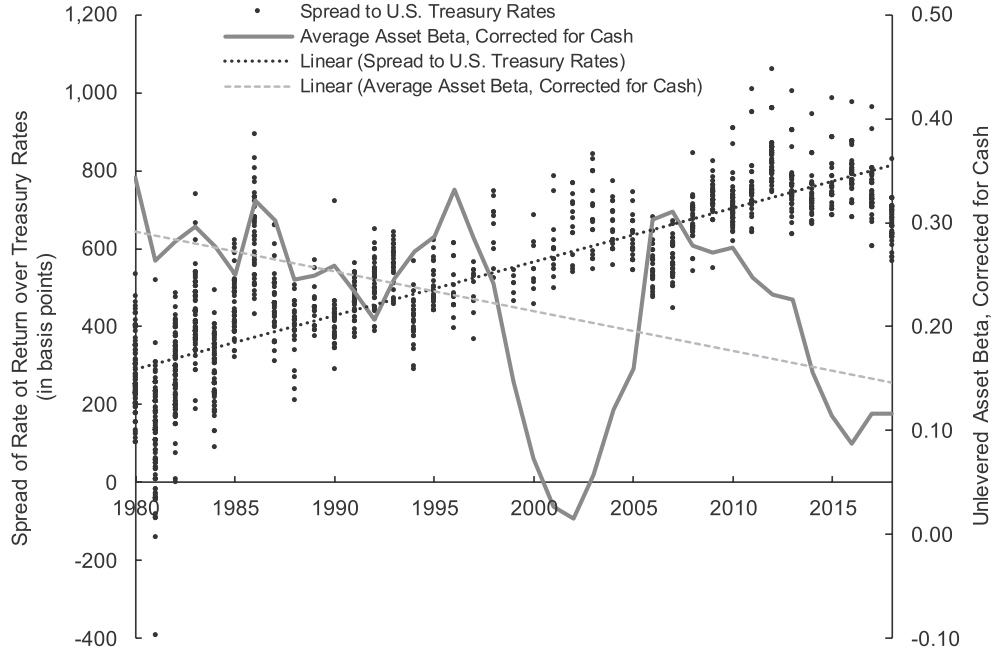

Fig. 8. Authorized return on equity premium vs. industry average asset beta.

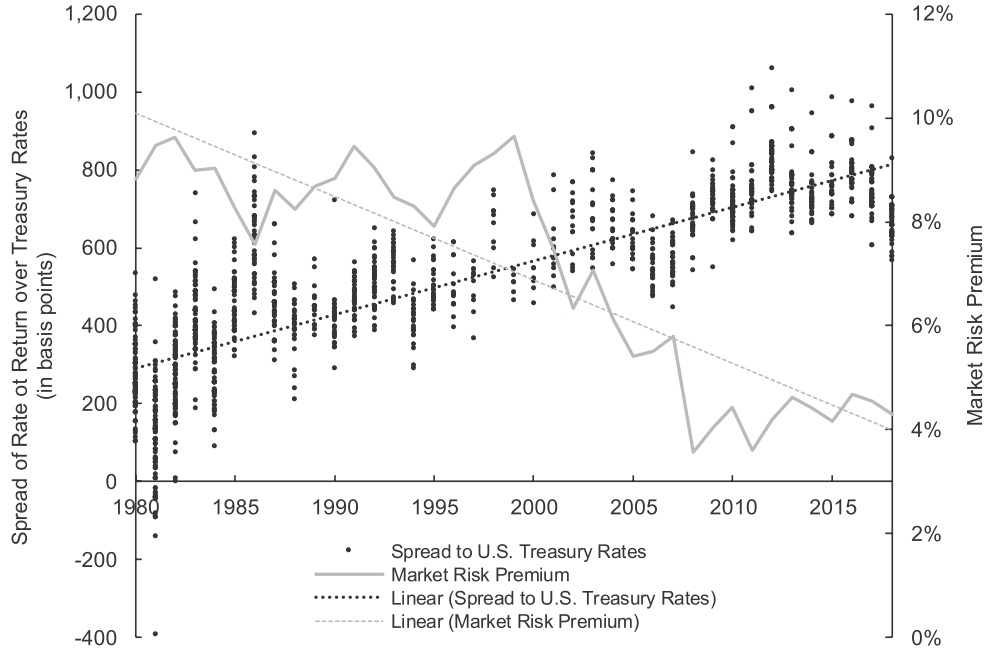

Fig. 9. Authorized rate-of-return premium vs. *ex ante* estimated market risk premium.

premium based on a fifty-year historical window as of the year in which each equity return was authorized.

Let $i = 1, ...,N$ index firms and $t = 1, ...,T$ index years. Not every firm files a rate case in every year. In addition, firms enter and exit over time due to merger or bankruptcy. Because regulators must have an evidentiary record to support their determinations, we assume that each rate case is evaluated independently in an adversarial hearing across time.

By using a logarithmic transform of [2], we arrive at equation [3].

$$ln(r_{E,it} - r_{f,t}) = \gamma_0 + \gamma_1 ln(\beta_{A,t}) + \gamma_2 ln\left[1 + (1 - \tau_t)\frac{D_{it}}{E_{it}}\right] + \gamma_3 ln(MRP_t) \quad (3)$$

In a traditional ordinary least squares (OLS) regression setting, the CAPM would hypothesize that γ_0 should be zero (or not significant) and γ_1, γ_2, and γ_3 should be positive and significant. What we find, however, is exactly the opposite of that (Table 3). The coefficients are negative and strongly significant. Further, a comparison of the observed risk premium to the risk premium estimated by our regression model reveals a good fit (Fig. 10). The negative coefficients are problematic for the CAPM, but also suggest rather counterintuitive effects at an applied

Table 3
Regression results for CAPM-based risk premium model. Coefficients for both the OLS regression model and a model controlling for utility-level fixed effects are shown.

	OLS	Controlling for utility-level fixed effects
	$ln(r_E - r_f)$	$ln(r_E - r_f)$
γ_0, Constant	3.641****	
	(0.130)	
γ_1, Asset beta, $ln(\beta_A)$	−0.158****	−0.156****
	(0.022)	(0.023)
γ_2, Capital structure, $ln\left[1 + (1-\tau)\frac{D}{E}\right]$	−0.492****	−0.967****
	(0.103)	(0.142)
γ_3, Market risk premium, $ln(MRP)$	−0.947****	−0.898****
	(0.035)	(0.039)
R-squared	46.4%	46.6%
Adjusted R-squared	46.3%	41.2%
F statistic	458.8****	420.9****
No. of observations	1596	1596

Standard errors are reported in parentheses.
*, **, ***, and **** indicate significance at the 90%, 95%, 99%, and 99.9% levels, respectively.

level. Regulators use CAPM prescriptively in rate cases; they are determining what utilities *should* earn. A negative capital structure coefficient suggests, for example, that investors in firms with high leverage *should* be compensated with *lower* returns. Similarly, negative coefficients imply that investors in firms with riskier assets (higher asset betas) and during periods of higher risk aversion (higher market risk premiums) should also be compensated with *lower* returns. These results would be difficult for regulators to justify on normative grounds.

It may be the case, however, that common cross-sectional variation is biasing the results for this data by creating endogeneity issues for the OLS-estimated coefficients. For example, the repeated presence of the same utilities over time could introduce entity-level fixed effects into the analysis. Accordingly, we performed an F-test to evaluate the presence of individual-level effects in the data (Judge et al., 1985: p. 521). The test strongly supports the presence of individual (utility-level) effects ($F_{143,1449} = 1.5$, $p < 0.001$). In addition, the Hausman test (Hausman, 1978; Hausman and Taylor, 1981) supports the fixed-effect specification in lieu of random effects ($\chi^2(3) = 24.0$, $p < 0.001$). As a result, Table 3 also provides the regression coefficients controlling for utility-level fixed effects. These coefficients, while numerically different than the OLS results, are nevertheless still negative and strongly significant, in conflict with both financial theory and regulator intent.

Fig. 10 also reveals a distinct shift in the predicted trend of the risk premium beginning in 1999. This is notable because for many parts of the U.S., 1999 represented the year that implementation of electric market reform and restructuring began, with wholesale markets such as ISO-New England opening and several divestiture transactions of formerly-regulated generating assets occurring, establishing market valuations for formerly regulated assets (Borenstein and Bushnell, 2015). In addition, FERC issued its landmark Order 2000 encouraging the creation of Regional Transmission Organizations. To examine this point in time, we divided the data into two sets, 1980–1998 and 1999–2018, and estimated separate regression models for each subset using both OLS and controlling for utility-level fixed effects (Table 4). As before, the F (pre-1999 $F_{129,805} = 1.6$, $p < 0.001$; post-1998 $F_{129,525} = 3.2$, $p < 0.001$) and Hausman (pre-1999 $\chi^2(3) = 15.5$, $p < 0.01$; post-1998 $\chi^2(3) = 23.8$, $p < 0.001$) tests both strongly support the model controlling for utility-level fixed effects over OLS.

Although the results in both cases are consistent with our earlier finding that the standard finance model appears at odds with the empirical data, the two regression models are noticeably different from one another and appear to better represent the data (Fig. 11). We performed the Chow (1960) test and confirmed the presence of a structural break in the data in 1999 ($F_{4,1588} = 91.6$, $p < 0.001$).[14] We find this result suggestive that deregulatory activity may have an influence even on still-regulated utilities—a point to which we shall return in Section 5.2.

4.5. Potential finance explanations other than the CAPM

In Mehra and Prescott's (2003) review of the equity premium puzzle literature, the authors acknowledge that uncertainty about changes in the prevailing tax and regulatory regimes may explain the premium. Such forces may also be at work with regard to regulated rates of return. To the extent that investors require higher current rates of return because they are concerned about future shocks to the tax or regulatory structure of investments in regulated electric utilities (e.g., EPA's promulgation of the Clean Power Plan, the U.S. Supreme Court's stay of the Clean Power Plan, expiration of tax credits), such concern may be manifest in a higher degree of risk aversion that is unique to investors in the electric utility sector, and therefore a higher "market" risk premium on the assumption that capital markets are segmented for electric utilities.

A separate line of inquiry concerns a criticism of the Hamada equation in the presence of risky debt (Hamada (1972) excluded default from consideration). Conine (1980) extended the Hamada equation to accommodate risky debt by applying a debt beta. Subsequently, Cohen (2008) sought to extend the Hamada equation by adjusting the debt-to-equity parameter to incorporate risky debt in the calculation of the equity beta [4].

$$\beta = \beta_A \left[1 + (1-\tau)\frac{r_D}{r_f}\frac{D}{E}\right] \tag{4}$$

We view neither of these proposed solutions as entirely satisfying, and note that they tend to be material only for high leverage, which is not common to regulated utilities. Nevertheless, we acknowledge that adjustments to the capital structure may influence the risk premium. However, applying the Cohen (2008) modification and using the Moody's Seasoned Baa Corporate Bond Yield as a proxy for the cost of risky debt (r_D), we note that our regression results are substantively unchanged. As Table 5 illustrates, use of the Cohen betas still results in highly significant, but negative coefficients, which is contrary to theory. These results are maintained when controlling for utility-level fixed effects, and the F (Hamada $F_{143,1449} = 1.5$, $p < 0.001$; Cohen $F_{143,1449} = 1.3$, $p < 0.01$) and Hausman (Hamada $\chi^2(3) = 24.0$, $p < 0.001$; Cohen $\chi^2(3) = 6.3$, $p < 0.1$) tests are significant in support of the fixed effects model.

In lieu of modifying the CAPM parameters, some researchers have suggested that Ross's (1976) Arbitrage Pricing Theory (APT) is preferable to the CAPM because the CAPM produces a "shortfall" in estimated returns (Roll and Ross, 1983) and "underestimates" actual returns in utility settings (Pettway and Jordan, 1987). While the works of these authors are suggestively similar to the analysis contained in this paper, we note that those authors were examining the *actual* returns on utility common stocks, rather than the rates of return *authorized* by regulators for assets held in utility rate bases. The distinction is important. In the case of the former, it is a question of asset pricing models and efficient capital markets. In the case of the latter, it is an issue of regulator judgment. We note specifically that regulators are making decisions that set these rates, and in many cases are doing so explicitly stating that they are relying in whole or in part on the CAPM. Our question concerns not just whether the CAPM is a better asset pricing model (than the APT, for example), but whether regulators' own judgment can

[14] Additional testing using the Andrews (1993) approach supports the presence of structural breaks during the transitional regulatory period identified by Borenstein and Bushnell (2015), confirming the appropriateness of our selection of 1999 as a year with strong historical motivation for a structural break.

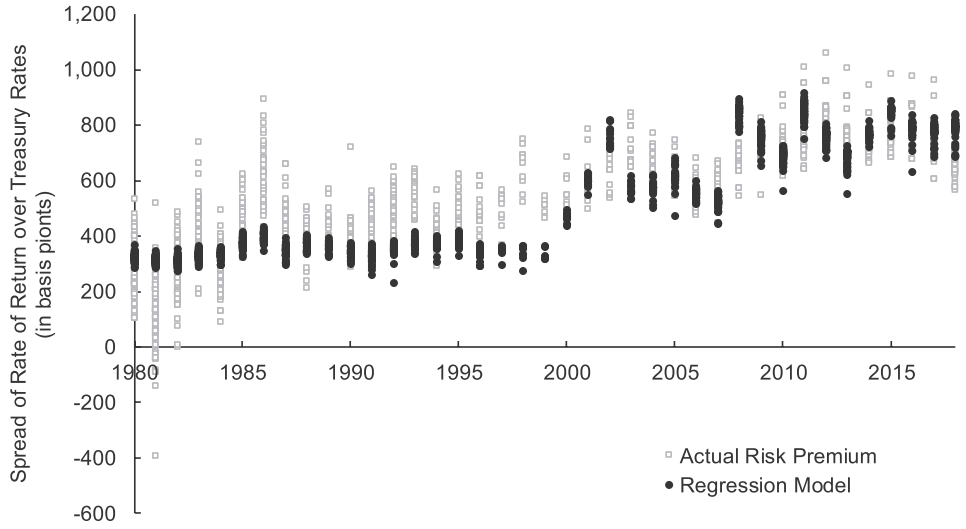

Fig. 10. Actual vs. OLS regression-model risk premium.

Table 4
Regression results for a two-period CAPM-based risk premium model. For purposes of the Chow test, the combined sum of squared residuals was 272.5. Coefficients for both the OLS regression model and a model controlling for utility-level fixed effects are shown.

	OLS		Controlling for utility-level fixed effects	
	1980–1998	1999–2018	1980–1998	1999–2018
	$ln(r_E - r_f)$	$ln(r_E - r_f)$	$ln(r_E - r_f)$	$ln(r_E - r_f)$
γ_0, Constant	−6.259****	5.159****		
	(0.718)	(0.093)		
γ_1, Asset beta, $ln(\beta_A)$	−0.940****	−0.071****	−0.972****	−0.065****
	(0.131)	(0.008)	(0.135)	(0.008)
γ_2, Capital structure, $ln\left[1 + (1-\tau)\frac{D}{E}\right]$	−0.140	−0.325****	−0.865****	−0.636****
	(0.150)	(0.049)	(0.224)	(0.075)
γ_3, Market risk premium, $ln(MRP)$	−4.529****	−0.471****	−4.326****	−0.432****
	(0.261)	(0.026)	(0.267)	(0.025)
R-squared	26.7%	36.9%	30.2%	44.9%
Adjusted R-squared	26.4%	36.6%	18.8%	31.0%
F statistic	113.3****	127.3****	116.0****	142.5****
Sum of squared residuals	214.4	8.4	170.8	4.7
No. of observations	938	658	938	658

Standard errors are reported in parentheses.
*, **, ***, and **** indicate significance at the 90%, 95%, 99%, and 99.9% levels, respectively.

be explained by the model on which they claim to rely.

Lastly, to address a related point, we also examined the actual earned rates of return on equity for the 15 utilities in the Dow Jones Utility Average over our historical window. We used each firm's actual return on equity, calculated annually as Net Income divided by Total Equity, as reported in the COMPUSTAT database. This measure of firm profitability examines how successful the firms were at converting their *authorized* returns into *earned* returns. In general, the earned returns closely tracked the authorized returns, suggesting that the decisions of regulators are significantly influencing the actual earnings of regulated utilities. Fig. 12 compares the spread of *authorized* rates of return over riskless rates to the spread of *earned* rates of return over riskless rates and to the median net income of utilities in constant 2018 dollars.[15] The steadily increasing risk premium we have identified is present in both series. The series are correlated at 0.77 (authorized vs. earned), 0.59 (authorized vs. median net income), and 0.75 (earned vs. median net income), all of which are significantly greater than zero ($p < 0.001$). Further, the "capture rate" (the percentage of authorized rates actually earned by the utilities) averaged 96% over the entire time period. As a result, we conclude that the trend of increasing risk premiums is not an abstract anomaly occurring in a regulatory vacuum, but rather a direct contributor to the earnings of regulated utilities.

However, these measures of firm performance must be interpreted with caution. The authorized rates of return apply to jurisdictional utilities, while the earned rates of return are calculated based on holding company performance, which in many cases are not strictly equivalent. Further, increasing net income may be due to industry consolidation producing larger firms (with income increasing only proportionally to size), rather than an increase in profitability itself. In fact, the average income-to-sales ratio of the Dow Jones Utility Average members remained remarkably stable across the period of our study,

[15] We used the median earned rate of return over the 15 Dow Jones utilities. The results are substantively equivalent if the average earned rate of return is used but are more volatile due to the impact on earnings of the California energy crisis of 2000–2001 and the collapse of Enron in 2001.

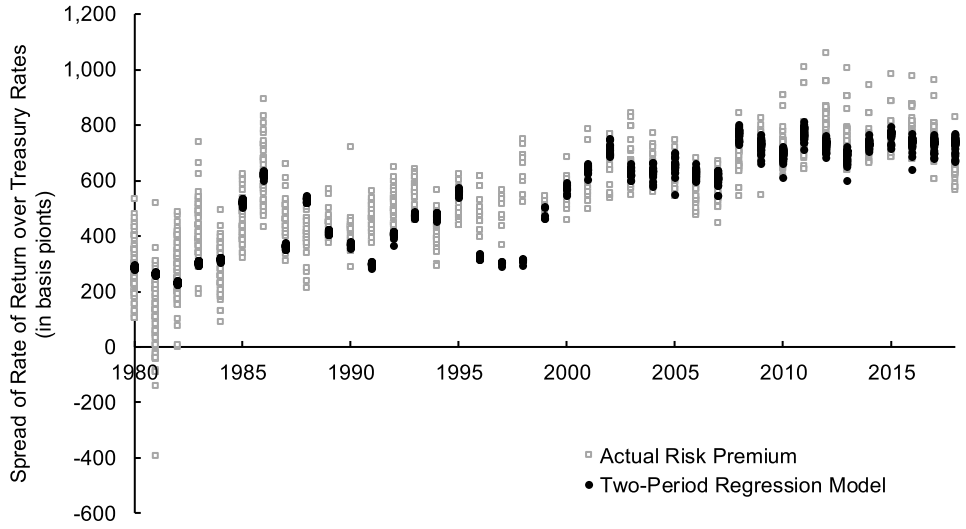

Fig. 11. Actual vs. two-period OLS model-predicted risk premium.

Table 5
Regression results for the standard Hamada capital structure model and Cohen (2008) capital structure model that incorporates risky debt. Coefficients for both the OLS regression model and a model controlling for utility-level fixed effects are shown.

	OLS		Controlling for utility-level fixed effects	
	Hamada $ln(r_E - r_f)$	Cohen $ln(r_E - r_f)$	Hamada $ln(r_E - r_f)$	Cohen $ln(r_E - r_f)$
γ_0, Constant	3.641****	3.191****		
	(0.130)	(0.085)		
γ_1, Asset beta, $ln(\beta_A)$	−0.158****	−0.169****	−0.156****	−0.175****
	(0.022)	(0.022)	(0.023)	(0.023)
γ_2, Capital structure, $ln\left[1+(1-\tau)\frac{D}{E}\right]$	−0.492****		−0.967****	
	(0.103)		(0.142)	
γ_2', Capital structure, $ln\left[1+(1-\tau)\frac{r_D}{r_f}\frac{D}{E}\right]$		−0.156*		−0.275***
		(0.081)		(0.040)
γ_3, Market risk premium, $ln(MRP)$	−0.947****	−1.046****	−0.898****	−1.087****
	(0.035)	(0.036)	(0.039)	(0.040)
R-squared	46.4%	45.7%	46.6%	45.1%
Adjusted R-squared	46.3%	45.6%	41.2%	39.6%
F statistic	458.8****	447.1****	420.9****	396.9****
No. of observations	1596	1596	1596	1596

Standard errors are reported in parentheses.
*, **, ***, and **** indicate significance at the 90%, 95%, 99%, and 99.9% levels, respectively.

and actually slightly declined, suggesting that gains in net income came from growing revenue, rather than increasing margins (although revenue growth may itself be a function of rising authorized rates of return). Nevertheless, the results are suggestive.

We have not repeated the analysis of Roll and Ross (1983) and Pettway and Jordan (1987) and examined the relationship between firm performance and stock performance. Their findings, however, suggest that regulated utilities have realized *higher* stock returns than can be explained by the CAPM—a finding congruent with our work and suggestive of other factors being priced by the market. This does not entirely explain the judgment issue, however: why regulators appearing to use a CAPM approach provide utilities with returns that also appear to be excessive.

4.6. Potential public choice explanations

Another category of potential explanations emerges from the public choice literature on the role of institutional factors. Regulators may be deliberately or inadvertently providing a “windfall” of sorts to electric utilities. Stigler (1971), among others in the literature on regulatory capture, noted that firms may seek out regulation as a means of protection and self-benefit. This is particularly true when the circumstances are present for a collective action problem (Olson, 1965) of concentrated benefits (excess profits to utilities may be significant) and diffuse costs (the impact of those excess profits on each individual ratepayer may be small). Close relationships between regulators and the industries that they regulate have been observed repeatedly, and one possible explanation for the size and growth of the risk premium is the electric utility industry's increasing “capture” of regulatory power.

We are somewhat skeptical of this explanation, however, both because of the degree of intervention in most utility rate cases by non-utility parties, and because the data do not suggest that regulators have become progressively laxer over time. Fig. 13 compares the rates of return on equity *requested* by utilities in our data set against the rates of return ultimately authorized. As the trend line illustrates, this ratio has remained remarkably stable (within a few percent) over the thirty-eight

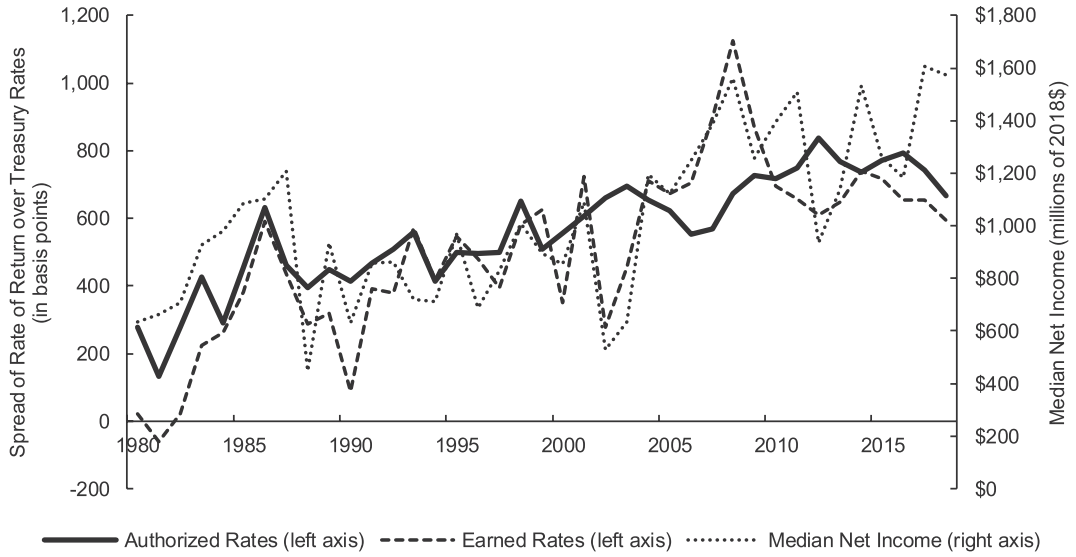

Fig. 12. Comparability of spreads measured with authorized and earned rates of return and utility net income.

years of data, even as the risk premium itself has steadily increased. As a result, the data do not suggest in general an obvious, growing permissiveness on the part of regulators. However, the last nine years are *suggestive* of an increasing level of accommodation among regulators. We propose a possible explanation for this particular pattern in Section 4.7.

To examine the public choice issues further, we investigated whether the risk premiums were related to the selection method of public utility commissioners and whether or not the rate cases in question were settled or fully litigated. The traditional hypothesis has been that elected (instead of appointed) commissioners were less susceptible to capture, more "responsive" to the public, and therefore more pro-consumer. Further, that cases that were settled were more likely to be accommodating to utilities (as money was "left on the table") and therefore would result in higher rates.

A sizable body of literature, however, has largely rejected the selection method hypothesis. Hagerman and Ratchford (1978) and Primeaux and Mann (1986) concluded that the selection method had no impact on returns or electricity prices respectively. Others have agreed that the selection method alone doesn't matter; it is how closely the regulators selected are monitored that matters (Boyes and McDowell, 1989). In addition, whatever evidence of an effect that may exist is likely due to selection method being a proxy for states with different intrinsic structural conditions (Harris and Navarro, 1983). Lastly, while states with elected utility commissioners (Kwoka, 2002) or commissioners whose appointment by the executive requires approval by the legislature (Boyes and McDowell, 1989) tend to have lower electricity prices, those low prices may create the perception of an "unfavorable" investment climate and may therefore lead to a higher cost of capital (Navarro, 1982). Alternatively, if lower prices are observed, it then remains unclear who actually pays (utility shareholders in foregone profits or consumers in higher costs of capital) for the lower observed prices (Besley and Coate, 2003).

To examine the impact of commission selection method and means of case resolution on risk premium, we categorized each state as having an elected or appointed utility commission based on data in Costello (1984), Besley and Coate (2003), and Advanced Energy Economy (2018). In addition, each rate case was reported as being either fully litigated or settled. The literature has hypothesized (but largely not found) that elected commissions are more "responsive" and therefore more pro-consumer. As a result, the expectation would be that the risk premiums implicit in authorized rates were higher for appointed commissions. Similarly, for means of case resolution, risk premiums would

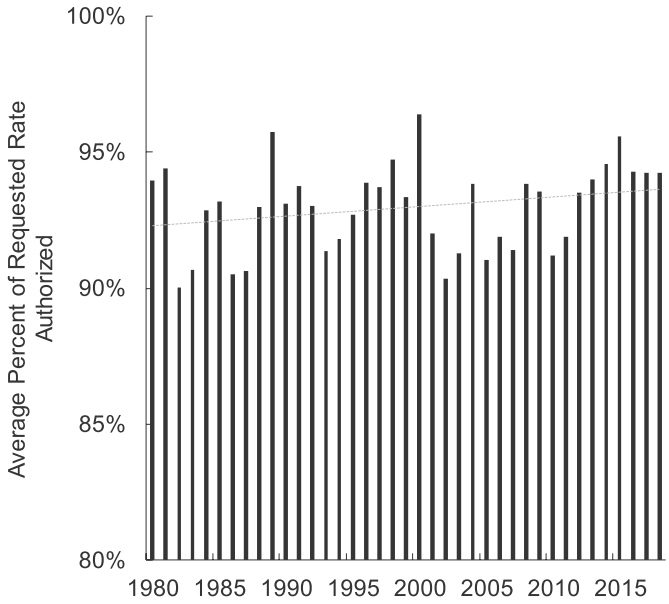

Fig. 13. Rate of return authorized as a percent of rate of return requested.

Table 6
Average risk premium in basis points by commission selection method and means of case resolution. The number of cases in each group is provided in parentheses.

	Appointed Commissions	Elected Commissions	Subtotals
Settled Cases	612 (367)	697 (89)	629 (456)
Fully Litigated Cases	460 (1008)	488 (181)	464 (1189)
Subtotals	500 (1375)	557 (270)	510 (1645)

be higher for settled, rather than fully litigated rate cases.

Like other authors, we found no significant effect *overall* for selection method, but a very significant effect for whether cases were settled or fully litigated. In addition, there appears to be a significant *interaction* between selection method and means of case resolution, suggesting that the lack of evidence of an effect in the literature may be related to its interaction with the means of case resolution, which has not been examined in this depth before. Table 6 illustrates the average risk

Table 7
Regression results for the standard CAPM model and the CAPM model plus two public choice variables (commission selection method and means of case resolution). Coefficients for both the OLS regression model and a model controlling for utility-level fixed effects are shown.

	OLS		Controlling for utility-level fixed effects	
	CAPM $ln(r_E - r_f)$	CAPM + Public Choice $ln(r_E - r_f)$	CAPM $ln(r_E - r_f)$	CAPM + Public Choice $ln(r_E - r_f)$
γ_0, Constant	3.641****	3.519****		
	(0.130)	(0.137)		
γ_1, Asset beta, $ln(\beta_A)$	−0.158****	−0.159****	−0.156****	−0.154****
	(0.022)	(0.022)	(0.023)	(0.023)
γ_2, Capital structure, $ln\left[1 + (1-\tau)\frac{D}{E}\right]$	−0.492****	−0.463****	−0.967****	−0.917****
	(0.103)	(0.102)	(0.142)	(0.141)
γ_3, Market risk premium, $ln(MRP)$	−0.947****	−0.927****	−0.898****	−0.858****
	(0.035)	(0.036)	(0.039)	(0.041)
γ_4, Settle = 1		0.223***		0.249****
		(0.057)		(0.060)
γ_5, Appointed = 1		0.159****		0.132**
		(0.034)		(0.058)
γ_6, Settle = 1 × Appointed = 1		−0.182***		−0.197***
		(-0.061)		(-0.065)
R-squared	46.4%	47.4%	46.6%	47.3%
Adjusted R-squared	46.3%	47.2%	41.2%	41.9%
F statistic	458.8****	238.5****	420.9****	216.5****
AIC	−2809	−2810		
No. of observations	1596	1596	1596	1596

Standard errors are reported in parentheses.
*, **, ***, and **** indicate significance at the 90%, 95%, 99%, and 99.9% levels, respectively.

premium observed in each group. The average risk premium for settled cases is significantly higher than for fully litigated cases ($p < 0.001$). Further, while the average risk premium for settled cases and appointed commissions is significantly greater than for fully litigated cases and elected commissions ($p < 0.001$), there is an interaction effect suggesting that the impact of selection method on risk premium depends on the means of case resolution ($p < 0.05$).

Notwithstanding these differences, the incremental explanatory value of these public choice variables is minimal (but significant). Table 7 compares the standard CAPM model with an OLS model that incorporates selection method and means of case resolution. The Akaike Information Criterion (AIC) indicates that incorporation of the public choice variables has only slight incremental value. We estimate that the marginal impact is only approximately 8 basis points—much less than the observed increase over time.[16] As before, the F (CAPM $F_{143,1449} = 1.5$, $p < 0.001$; CAPM + Public Choice $F_{143,1446} = 1.4$, $p < 0.001$) and Hausman (CAPM $\chi^2(3) = 24.0$, $p < 0.001$; CAPM + Public Choice $\chi^2(6) = 24.1$, $p < 0.001$) tests strongly support controlling for utility-level fixed effects in the model. Table 7 also includes coefficients incorporating such controls.

4.7. Potential behavioral economics explanations

To this point, we have examined a number of factors related to economic and institutional influences. At the outset, however, we noted the potential for rate determination to be influenced by regulator judgment. In many cases there is evidence that regulators are not behaving in accordance with the method they in fact purport to be using (i.e., CAPM). As we cannot escape the fact that ultimately the authorized return on equity is a product of regulator decision-making, we now consider possible explanations for the risk premium based on insights from behavioral economics.

First, we note that regulator attachment to rate decisions from the recent past may be coloring their forward-looking decisions. Earlier we referenced a report from Pennsylvania regulators about their stated reliance on (*inter alia*) "recent [returns on equity] adjudicated by the Commission" (Pennsylvania Public Utility Commission, 2016, p. 17). The legal weight attached to precedent may give rise here to a recency bias, where regulators anchor on recent rate decisions and insufficiently adjust them for new information. While stability in regulatory decision-making is seen as useful in assuring investors, to the extent that it results in a slowing of regulatory response when market conditions change, regulators should be encouraged to weigh the benefits of stability against the costs of distortionary responses to authorized returns that lag market conditions.

Our second insight from behavioral economics involves a curious observation in the empirical data: the average rate of return on regulated equity appears to have "converged" to 10% over time. Although the underlying riskless rate has continued to drop, authorized equity returns have generally remained fixed in the neighborhood of 10%, only dropping below (on average) over the last few years. Anecdotally, we have observed a reluctance among potential electric power investors to accept equity returns on power investments of less than 10%—even though those same investors readily acknowledge that *debt* costs have fallen. To that extent, then, a behavioral bias may be at work.

The finance literature has noted a similar effect related to crossing index threshold points (e.g., every thousand points for the Dow Jones Industrial Average). These focal points, which have no normative import, appear to influence investor behavior. Trading is reduced near major crossings (Donaldson and Kim, 1993; Koedijk and Stork, 1994; Aragon and Dieckmann, 2011), with some asserting that the behavior of investors in clienteles may produce this behavior (Balduzzi et al., 1997). We propose a related theory.

In economics, "money illusion" refers to the misperception of nominal price changes as real price changes (Fisher, 1928). Shafir et al. (1997) proposed that this type of choice anomaly arises from framing effects, in that individuals give improper influence to the nominal representation of a choice due to the convenience and salience of the nominal representation. The experimental results have been upheld in several subsequent studies in the behavioral economics literature (Fehr and Tyran, 2001; Svedsäter et al., 2007).

The effect here may be similar: investors and regulators may conflate "nominal" rates of return (the authorized rates) with the risk

[16] For example, the marginal impact of a settled vs. fully-litigated case would be $exp(3.513 + 0.223) - exp(3.513) = 8.4$ using the OLS coefficients.

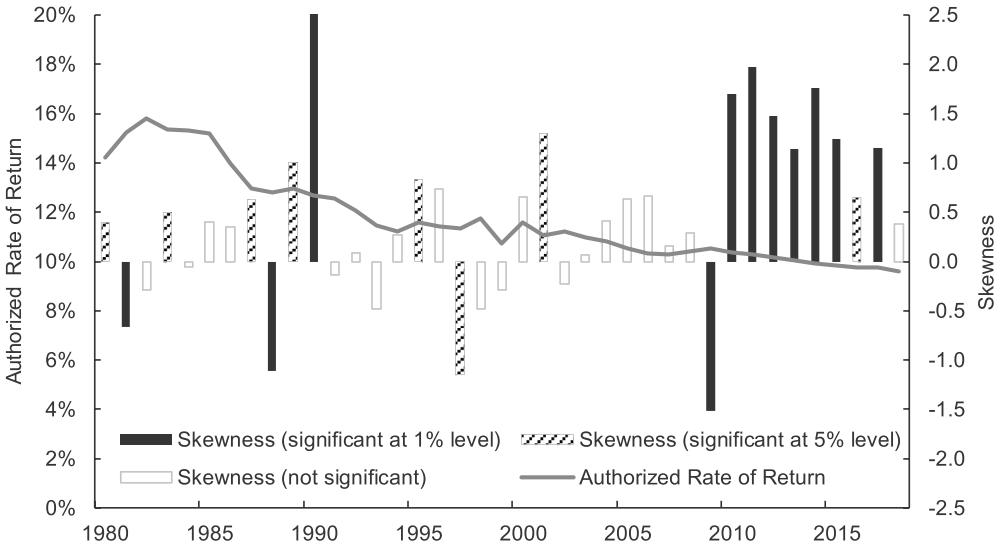

Fig. 14. Authorized rates of return on equity and skewness.

premium underlying the authorized rate. The apparent "stickiness" of rates of return on equity around 10% is similar to the "price stickiness" common in the money illusion (and, indeed, the rate of return is the price of capital). If there was in fact a tendency (intentional or otherwise) to respect a 10% "floor," one might expect that the distribution of authorized returns within each year may "bunch up" in the left tail at 10%, where absent such a floor one may expect them to be distributed symmetrically around a mean. As Fig. 14 illustrates, we see precisely such behavior. As average authorized returns decline to 10% (between 2010 and 2015), the skewness of the within-year distributions of returns becomes persistently and statistically significantly positive, suggesting a longer right-hand tail to the distributions, consistent with a lack of symmetry below the 10% threshold.[17] We note also that this period of statistically significant positive skewness coincides precisely with what appeared to be a period of increased regulator accommodation in Fig. 13. Further, once the threshold is definitively crossed, skewness appears to moderate and the distribution of returns appears to revert toward symmetry.

A related finding has been reported by Fernandez and colleagues (Fernandez et al., 2015, 2017, 2018), where respondents to a large survey of finance and economics professors, analysts, and corporate managers tended, on average, to overestimate the riskless rate of return. In addition, their estimates exhibited substantial positive skew, in that overestimates of the riskless rate far exceed underestimates.[18] The authors found similar results not just in the U.S., but also in Germany, Spain, and the U.K. In the U.S., the average response during the high skewness period exceeded the contemporaneous 10-year U.S. Treasury rate by 20–40 basis points, before declining as skewness moderated in 2018. It may be that overestimating the riskless rate is simply one way for participants in regulatory proceedings to "rationalize" maintaining the authorized return in excess of 10%. Alternatively, it may be an additional bias in the determination of authorized rates of return.

If such biases exist, there are clear implications for the regulatory function itself. For example, this apparent 10% "floor" was even recognized recently in a U.S. Federal Energy Regulatory Commission proceeding (Initial Decision, Martha Coakley, et al. v. Bangor Hydro-Electric Co., et al., 2013, 144 FERC 63,012 at 576): "if [return on equity] is set substantially below 10% for long periods […], it could negatively impact future investment in the (New England Transmission Owners)." Our findings here draw us back to Joskow's (1972) characterization of regulator decision-making as a sort of meta-analysis. That is, commissioners do not merely directly evaluate the CAPM equations. Rather, they look at the nature of the evidence *as presented to them*. Accordingly, their judgments are based not just on capital market conditions in a vacuum, but on the format, detail, and context of the information contained within the evidentiary record of a rate case. As a result, regulators are susceptible to biases in judgment, and calibration of regulatory decision-making during the rate-setting process should be a required step.

5. Conclusions and policy implications

In this paper, we have examined a database of electric utility rates of return authorized by U.S. state regulatory agencies over a thirty-eight-year period. These rates have demonstrated a growing spread over the riskless rate of return across the time horizon studied. The size and growth of this spread—the risk premium—does not appear to be consistent with classical finance theory, as expressed by the CAPM. In fact, regression analysis of the data suggests the *opposite* of what would be predicted if the CAPM holds. This is particularly perplexing given that regulators often *claim* to be using the CAPM. In addition to the traditional finance factors, our work examined the influence of institutional, structural, and behavioral factors on the determination of authorized rates of return. We find support for many of these factors, although most cannot be justified on traditional normative grounds.

The pattern of large and growing risk premiums illustrated in this paper has significant implications for both utility and infrastructure investment and regulation and market design in environments where both regulated and restructured firms compete for capital. In particular, if rate case activity increases over the next several years as rate moratoria expire, the implications for retail rate escalation and capital investment may be significant. We discuss each in turn before offering some thoughts on possible mitigating factors.

[17] Formally, we test the hypothesis that the observed skewness is equal to zero (a symmetric, normal distribution). The test statistic is equal to the skewness divided by its standard error $\sqrt{6n(n-1)/(n-2)(n+1)(n+3)}$, where n is the sample size. The test statistic has an approximately normal distribution (Cramer and Howitt, 2004).

[18] At the time of the 2015 survey, for example, the 10-year U.S. Treasury rate was 2.0%. The average riskless rate reported by the 1983 U.S. survey respondents was 2.4% (median 2.3%), but responses ranged from 0.0% to 8.0%.

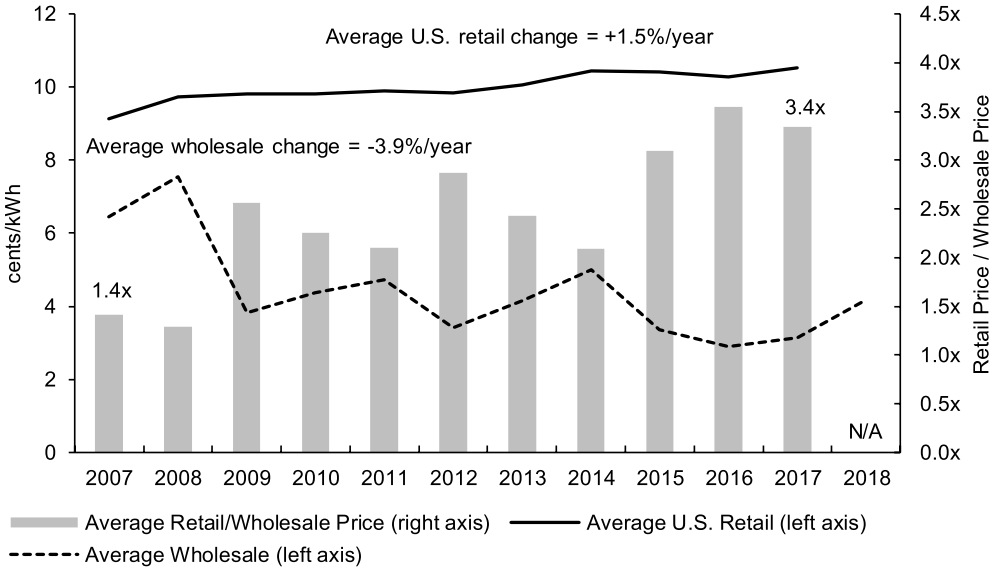

Fig. 15. Peak wholesale (2007–2018) vs. retail (2007–2017) power prices. Wholesale prices represent the average annual peak electricity price in MISO-IN, ISO-NE Mass Hub, Mid-C, Palo Verde, PJM-West, SP-15, and ERCOT-North. Retail prices collected from U.S. Energy Information Administration (https://www.eia.gov/electricity/data/state/avgprice_annual.xlsx). The retail price is the average for the entire country (using only the 7 states with wholesale markets included does not change the result).

5.1. Wholesale and retail electricity price divergence

A growing divergence has emerged over the last decade. Although fuel costs and wholesale power prices have declined since 2007, the *retail* price of power has increased over the same period (see Fig. 15). One explanation for this divergence in wholesale and retail rates may be the presence of a growing premium attached to regulated equity returns and therefore embedded into rates. To be sure, other forces may also be at work (for example, recovery of transmission and distribution system investments is consuming a greater portion of retail bills—a circumstance potentially exacerbated by excessive risk premiums). Further, even if the growing divergence between wholesale and retail rates is related to a growing risk premium, it does not necessarily follow that such growth is inappropriate or inconsistent with economic theory. Nevertheless, the potential for embedding of such quasi-fixed costs into the cost structure of electricity production may be significant for end users, as efficiency gains on the wholesale side are more than offset by excess costs of equity capital on the retail side.

5.2. Regulation itself as a source of risk

Public policy, or regulation itself, may be a causal factor in the observed behavior of the risk premium. The U.S. Supreme Court acknowledged, in *Duquesne Light Company* et al. *v. David M. Barasch* et al. (488 U.S. 299 (1989), p. 315) that "the risks a utility faces are in large part defined by the rate methodology, because utilities are virtually always public monopolies dealing in an essential service, and so relatively immune to the usual market risks." The recognition that the very act of regulating utilities subjects them to a unique class of risks may influence their cost of capital determination. And yet, if the *purpose* (or at least *a* purpose) of regulating electric utilities is to prevent these quasi-monopolists from charging excessive prices, but the *practice* of regulating them results in a higher cost of equity capital than might otherwise apply, it calls into question the role of such regulation in the first place.

Similarly, we may also question whether the hybrid regulated and non-regulated nature of the electric power sector in the U.S. plays a role as well. Has deregulation caused risk to "leak" into the regulated world because both regulated and non-regulated firms must compete for the same pool of capital? Has the presence of non-regulated market participants raised the marginal price of capital to all firms? In Section 4.4 we illustrated a shift in the trend of risk premium growth in 1999, as several U.S. markets were switching to deregulation, but further study of this question is needed.

The trajectory of public policy during the entire time period studied has been toward deregulation (beginning before 1980 with Public Utility Regulatory Policy Act, through the Natural Gas Policy Act in the 1980s, and electric industry deregulation in the 1990s) and "today's investments face market, political and regulatory risks, many of which have no historical antecedent that might serve as a starting point for modeling risk." (PJM Interconnection, 2016) The general unobservability of the *ex ante* expected returns on deregulated assets complicates determining if the progressive deregulation of the industry has caused a convergence in regulated and non-regulated returns over that time period. While the data do not suggest that utilities in states that have never undertaken deregulation have meaningfully different risk premiums, there are many ways to evaluate the "degree" of deregulatory activity that could be explored.

Another public policy-related factor could be a change in the nature of the rate base or of rate-making itself. Toward the beginning of our study period, most of the electric utilities were vertically integrated (i.e., in the business of both generation and transmission of power). Over time, generation became increasingly exposed to deregulation, while transmission and distribution of power have tended to remain regulated. To the extent that the portion of the rate base comprised of transmission and distribution assets has increased at the expense of generation assets, it may suggest a shift in the underlying risk profile of the assets being recognized by regulators. We note, for example, that public policy has tended to favor transmission investments with "incentive rates" in recent years in order to address a perceived relative lack of investment in transmission within the electric power sector. Our data, however, reveal the opposite. Based on data since 2000, there have been 172 transmission and distribution-only cases, out of 653 total cases. The average rate of return authorized in the transmission and distribution cases is approximately 60 basis points *lower* than those in vertically-integrated cases from the same period. These have been *state-*

level cases however. We note as deserving of further study that (interstate) electric transmission is regulated by FERC using a well-defined DCF approach instead of CAPM. The impact of having differing regulatory frameworks to set rates for assets that are functionally substantially identical remains an open question.

As for a change in the nature of rate-making itself, we note that the industry has tended to move from cost-of-service rate-making to performance-based ratemaking. If this shift, in an attempt to increase utility operating efficiency, has inadvertently raised the cost of equity capital through the use of incentive rates, it would be important to ascertain if the net cost-benefit balance has been positive. In general, there has been a lack of attention to the impact of regulatory changes on discount rates. The data on authorized returns on equity provides a unique dataset for such investigations.

5.3. Strategies for mitigating the growing premium

Our research does not necessarily imply that the rates of return authorized by regulators are too high, or otherwise necessarily inappropriate for utilities. An evaluation of whether these non-normative factors constitute a legitimate basis of rate of return determination deserves separate study. But if institutional or behavioral factors lead to departures from normative outcomes in setting rates of return on equity, then perhaps like Ulysses and the Sirens, regulators' hands should be "tied to the mast."

One notable jurisdictional difference in regulatory practice is between formulaic and judgment-based approaches to setting the cost of capital. In Canada, for example, formulaic approaches are more prevalent than in the United States (Villadsen and Brown, 2012). California also adjusts returns on equity for variations in bond yields beyond a "dead band," and the performance-based regulatory approaches in Mississippi and Alabama rely on formulaic cost of capital determination (Villadsen et al., 2017).

By pre-committing to a set formula (e.g., government bond rates plus *n* basis points) in lieu of holding adversarial hearings, regulators could minimize the potential for deviation from outcomes consistent with finance theory. Villadsen and Brown (2012) noted, for example, that then-recent rates set by Canadian regulators tended to be lower than those set by U.S. regulators despite nearly equivalent riskless rates of return. An intermediate approach would be to require regulators to calculate and present a formulaic result, but then allow them the discretion to authorize deviations from such a result when circumstances justify such departures. In such cases, regulators could avoid anchoring on past results, and instead anchor on a theoretically-justifiable return, before adjusting for any mitigating factors. If regulator judgment is impaired or subject to bias, then minimizing the influence of judgment by deferring to models may be prudent. In the end, we may observe simply that what regulators *should* do, what regulators *say* they're doing, and what regulators *actually* do may be three very different things.

Conflicts of interest

The authors declare that they have no conflict of interest.

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Appendix A. Supplementary data

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Exhibit KRR-SR-3

Additional Compiled PPL Interrogatory Responses

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set XV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 28, 2026
Docket No. R-2025-3057164

CAUSE-PA XV-1

Refer to Lookup Rebuttal Testimony (PPL Electric Statement No. 16-R), p. 3 stating "In real numbers, the Company is anticipating that a residential customer with average monthly usage of 1,000 kWh will see their transmission costs go down by approximately $40/year with the first addition of 1 GW of load."

a. How much time will it take to achieve the anticipated rate reduction benefit?
b. Might rates go up first?

PPL Electric Response

a. It depends on the specific customer's load ramp schedule. However, the Company's minimum load guarantee requirements allow for a predictable schedule of when and how much the new large load customer will contribute to transmission rates.

b. It is a possibility, but such increase would likely be small and temporary. It is important to note that transmission rates rely on many variables. While the specific 1 GW customer will likely have a load ramp schedule, other customers will not see the final transmission rate reduction immediately. There may be other large customers interconnecting at the same time, and their combined new customer load, consistent with their load ramp schedules, may begin to result in lower transmission rates sooner than you would see with any one customer alone.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set XV Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated January 28, 2026
Docket No. R-2025-3057164

CAUSE-PA XV-9

Refer to Lookup Rebuttal Testimony (PPL Electric Statement No. 16-R), p. 19 stating: "That being said, the Company is not opposed to having a minimum 10-year term for its large load ESAs. The minimum load guarantee would be 80% for the first five years, and 50% for the second five years. The customer would still provide security for the initial amount of socialized investment, however there would be an additional exit fee equal to the amount of the remaining minimum load guarantee. Proceeds from the exit fee would be used to reduce the Company's transmission revenue requirement. This proposal will result in new large load customers agreeing to take service in an amount that far exceeds the initial cost of upgrades placed into transmission rates."

a. Has the Company conducted any analysis of the extent to which the revenue commitment for a new large load customer under its updated provisions would exceed the initial cost of upgrades placed into transmission rates? If so, then please provide all such analyses.
b. Has the Company conducted any analysis of the extent to which the revenue commitment for a new large load customer under its updated provisions would exceed the sum of (a) the initial cost of upgrades placed into transmission rates, plus (b) the ongoing return on equity and return of capital that the Company would recover over the life of the asset? If so, then please provide all such analyses.

PPL Electric Response

a. The Company has not conducted the requested analysis.

b. The Company has not conducted the requested analysis.

WITNESS: Bethany L. Johnson
Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated January 27, 2026
Docket No. R-2025-3057164

EI-PPL-IV-1

Reference PPL Statement No. 16-R, Rebuttal Testimony of J. Lookup, page 3, lines 11-16, describing the potential bill impacts of a hypothetical 1 GW new large load customer.

a. Please confirm that the Company's calculation of bill impacts assumes that the Company would incur $100 million of incremental transmission rate base to serve the hypothetical 1 GW new load. If no, please clarify.

b. Please explain the basis for the Company's assumption.

PPL Electric Response

a. Confirmed.

b. The assumption is based on PPL Electric's experience in evaluating requests to serve new large load customers. The Company is assuming a new customer needing several miles of new 230 kV or 500 kV with associated substation/switchyard work. The purpose of the assumption is to show the positive impact on transmission rates from interconnecting a new large load customer even with a significant addition to rate base from required upgrades. Actual upgrade costs, and the CIAC/socialized split, are highly dependent on the specifics of the customer's interconnection request.

WITNESS: Bethany L. Johnson
Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated January 27, 2026
Docket No. R-2025-3057164

EI-PPL-IV-2

Reference PPL Statement No. 16-R, Rebuttal Testimony of J. Lookup, page 3, lines 11-16 and Exhibit JL-1R, describing the potential bill impacts of a hypothetical new large load customers.

a. Please confirm that Mr. Lookup's estimated bill impact of "approximately $225/year" attributable to 20 GW of new load (page 3, lines 14-15) assumes incremental network transmission upgrade costs of approximately $2B.
b. Does the Company project that it will cost approximately $2B in network transmission upgrades to interconnect the projected 20 GW of new large load it is anticipating?
c. If the answer to (b) is yes, please explain how the Company developed this projection, and provide all relevant analyses, studies, etc.
d. If the answer to (b) is anything other than an unqualified "yes," please explain why Mr. Lookup cites a bill impact premised upon this projection.
e. Provide the Company's estimated costs, including any relevant analyses, studies, etc., for interconnecting the projected 20 GW of new large load it is anticipating.

PPL Electric Response

a. Confirmed.
b. No.
c. N/A.
d. The Company has used the approximately $100 million capital investment and 1 GW of load hypothetical to demonstrate the potential impact. As PPL Electric continues to evaluate the projects of interested customers, should any particular project of approximately 1 GW requires less than $100 million of capital investment, then the savings to customers would be even greater. The Company has used the hypothetical as a conservative estimate.

e. See OCA VIII-1 HIGHLY CONFIDENTIAL Attachments 2-8 for the estimated costs to interconnect the customers who have executed an ESA. PPL Electric is still in the process of developing the costs of the remaining 20 GW of projected load.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated January 27, 2026
Docket No. R-2025-3057164

EI-PPL-IV-4

Reference PPL Statement No. 16-R, Rebuttal Testimony of J. Lookup, page 21, line 16 through page 22, line 2, describing the voluntary interruptible tariff option that PPL is willing to provide.

a. Describe how a customer taking interruptible service would be less likely to create ancillary costs than a customer not on an interruptible tariff.
b. Provide all analysis that supports the Company's proposed minimum load guarantee percentage for customers on an interruptible tariff
c. Provide any analysis examining the potential impact of the Company's proposed reduced minimum load guarantee on the amount of socialized transmission costs.
d. Does the Company's proposal include incentives for interruptible tariff other than a lower minimum load guarantee? If so, please articulate and explain such aspects of the Company's proposal. If not, why not?
e. Provide all interruptible load tariffs currently offered by the Company and describe how this proposed tariff may differ from any existing tariffs.
f. Does the Company's proposal include provisions for economic interruptions to reduce transmission and/or capacity costs to customers in its service territory? If so, please articulate and explain such aspects of the Company's proposal. If not, why not?

PPL Electric Response

a. An interruptible rate has the potential to lessen upward pressure on generation and capacity costs. As the Company has said in Mr. Lookup's rebuttal testimony (PPL Electric St. No. 16-R, p. 7), many of the impacts that have been raised by the other parties arise from the generation and capacity markets which the Company has no control over. However,

PPL Electric revised its proposal to create an interruptible rate in response to the concerns of the other parties.

b. PPL Electric did not perform an analysis.

c. The reduced minimum load guarantee would reduce the amount of the exit fee. It would not impact the amount of security needed to be provided by the large load customer to secure the cost of socialized upgrades. However, the reduced minimum load guarantee may extend the security obligation to cover the socialized costs because the Company may receive transmission revenues at a slower pace.

d. No.

e. The Company does not have any other interruptible load tariffs.

f. The interruptible rate is not designed to reduce transmission costs because transmission costs are based on the Company's revenue requirement stated in its FERC Transmission Formula Rate and not on peak demand. The intent of the interruptible rate proposal is to reduce generation and capacity costs, but PPL Electric has no direct control over the generation and capacity markets.

STATE OF PENNSYLVANIA

BEFORE THE PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation	Docket No. R-2025-3057164

DIRECT TESTIMONY OF

RON NELSON

ON BEHALF OF

ENVIRONMENTAL INTERVENORS

December 24, 2025

EI Statement No. 1

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I. INTRODUCTION & PURPOSE OF TESTIMONY

Q: PLEASE STATE YOUR NAME AND OCCUPATION.

A: My name is Ron Nelson. I am a Founding Partner of Current Energy Group LLC ("CEG"). My business address is 4764 E Sunrise Drive, Unit #508, Tucson, Arizona 85718.

Q: PLEASE SUMMARIZE YOUR WORK EXPERIENCE AND EDUCATIONAL BACKGROUND.

A: I have worked with numerous consumer advocates, nongovernmental organizations, utilities, and public utility commissions on issues related to cost-of-service modeling, rate design, grid modernization, distributed energy resource valuation and integration, and performance-based regulation. CEG specializes in providing clients regulatory services in the areas of cost-of-service modeling, regulatory innovation, performance-based regulation, distributed energy resources ("DER"), rate design, renewable program development, grid modernization, new grid technologies, integrated resource planning, and electric vehicles ("EVs"). Prior to founding CEG, I briefly worked for my own sole proprietorship and was at Strategen Consulting in various roles for six years, including as a Senior Director.

Before joining Strategen in early 2018, I worked for the Minnesota Attorney General's Office for almost five years, where I led that office's work on cost of service, rate design, renewable energy program design, performance-based regulation, and utility business model issues. Before that, I worked for two universities and the United States Geological Survey as an economic researcher. I have a Master of Science from Colorado State University in Agriculture and Resource Economics, and a Bachelor of Arts in Environmental Economics from Western Washington

University, where I also minored in Mathematics. My curriculum vitae is attached as RN-1.

Q: ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A: I am submitting testimony on behalf of Environmental Intervenors.

Q: HAVE YOU TESTIFIED BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION?

A: Yes. I previously testified in Dockets No. R-2024-3049223, R-2024-03046932, R-2024-3046931, R-2022-3034264, and P-2019-3010128.

Q: HAVE YOU TESTIFIED BEFORE OTHER REGULATORY JURISDICTIONS?

A: Yes. I have testified in over 85 proceedings in Alaska, Colorado, Georgia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Nevada, New Hampshire, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, Utah, Virginia, and Vermont. The issues covered in these proceedings include marginal and embedded cost of service studies, revenue allocation, rate design, load management, renewable program design, fuel clause adjustments, formula rates, decoupling, performance-based regulation, multi-year rate plans, performance metrics, DER interconnection, flexible interconnection, pre-emptive DER and load upgrades, DER compensation, DER integration, EV infrastructure investments, pilot frameworks, automated metering infrastructure, prudence review, distribution system planning, capital investment plan review, large load tariffs and cost allocation, and smart inverter integration, among other topics.

I have also advised the Connecticut, Colorado, Hawaii, and Kentucky, state utility commissions, and have testified and supported clients at the Federal Energy Regulatory Commission ("FERC").

Q: HAVE YOU TESTIFIED PREVIOUSLY ON LARGE LOAD TARIFFS AND RELATED ISSUES?

A: Yes, I recently testified on Dominion's and Appalachian Power's large load tariffs, and I have assisted or testified on large load issues in Colorado, South Carolina, and before the Federal Energy Regulatory Commission (FERC).

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A: In my testimony I respond to PPL Electric Utilities Corporation's ("PPL" or "Company") LP-5 tariff changes and make recommendations to the Commission to protect customers and minimize the risk of stranded assets from new large loads. In addition, I make recommendations to the Commission related to the Company's proposal to recover DERMS costs through rates, its electric vehicle-related proposal, and its corporate parent's Joint Venture with Blackstone.

Q: WHAT DOCUMENTS DO YOU RELY UPON FOR YOUR ANALYSIS, FINDINGS, AND RECOMMENDATIONS?

A: My analysis relies primarily upon the workpapers, exhibits, and discovery responses of PPL's witnesses associated with this proceeding. To a limited extent, I also rely on certain external, publicly available documents.

Q: ARE YOU SPONSORING ANY EXHIBITS?

A: Yes. I am sponsoring the following exhibits:

Exhibit No.	Description of Exhibit
Exhibit RN-1	Curriculum Vitae of Ron Nelson
Exhibit RN-2	Tariff Redlines
Exhibit RN-3	Compiled Discovery Responses

II. SUMMARY & RECOMMENDATIONS

Q: PLEASE SUMMARIZE YOUR RECOMMENDATIONS.

A: I recommend the Commission:

1. Require PPL to directly assign all costs of transmission network upgrades built to serve large load customers to such customers. PPL should recover those costs directly from interconnecting customers through up-front deposits or other financial security, and refund such deposits or security over time in parallel with the customer's payment of transmission charges.
2. Require PPL to increase the initial contract term to 15 years for LP-5 customers, excluding any ramping period.
3. Require PPL to include evaluation of flexible connections tariffs and options for large load customers within the assessment already required of the Company in Docket P-2024-3049223.
4. Direct PPL to only include new large load customers into its load forecast after they have signed an Electric Service Agreement (ESA).
5. Strike the term from the LP-5 tariff that allows the Company to construct, own, operate, and/or maintain LP-5 customers' transformation equipment at

terms and rates determined between the Company and the LP-5 customer, allowing existing contracts to be grandfathered in.

6. Not permit PPL to connect any projects involving PPL Corporation's Joint Venture (JV) unless and until it files, and receives Commission approval of, applicable affiliated interest agreement(s) and relevant policies to safeguard against conflicts.
7. Reject PPL's proposal to include DERMS Capability costs within rates until the Company completes its DER Orchestration Plan.
8. Reject PPL's Electric Vehicle (EV) Time of Use (TOU) charging rebate program and, instead, direct PPL to implement a time-varying residential delivery rate option for interested customers with peak hours consistent with the Company's Supply TOU rate and a peak to off-peak price ratio of 2.8.

III. LARGE LOAD TARIFF

Q: HOW IS THIS SECTION OF YOUR TESTIMONY ORGANIZED?

A: In part (i) of this section, I will provide an overview of PPL's LP-5 tariff and the changes the Company proposes to make. In parts (ii) through (v) of the section, I will address my concerns with the tariff and recommend modifications designed to resolve its shortcomings.

i. Overview of PPL's LP-5 Changes

Q: HOW MUCH PROSPECTIVE LOAD HAS PPL IDENTIFIED FROM POTENTIAL NEW LARGE CUSTOMERS?

PPL has seen a rapid increase in the number of data centers and other large customers potentially seeking to interconnect in its service territory. The Company's current

pipeline of projects would more than double its current peak load of 7.8 GW, and it would do so within the next 5 to 6 years.[1]

PPL is not alone in experiencing a significant increase in new large load customers. Within PJM, data centers are driving substantial upward revisions in load forecasts. In its estimate 2025 Load Forecast, PJM revised its estimate of 2026 summer peak load upwards to 158,937 MW, a more than 4% increase from its 2023 Load Forecast of 152,736 MW.[2] PJM attributed 93 percent of load growth to data centers.[3]

The PJM Independent Market Monitor has blamed data center load growth, in particular, for recent high capacity prices, higher energy market prices, and increased transmission costs, and has asked the Federal Energy Regulatory Commission ("FERC") to stop PJM from adding new data center loads until it has rules to add transmission and capacity resources to serve those new loads.[4]

Further, Department of Energy's ("DOE") recent letter ("403 Letter") to FERC containing an Advance Notice of Proposed Rulemaking[5] affirms that large

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[1] PPL, St. No. 16, Direct Testimony of Joseph Lookup ("Lookup Direct"), 15:12–14, Docket No. R-2025-3057164 (Sept. 30, 2025).
[2] The Independent Market Monitor for PJM, *Analysis of the 2025/2026 RPM Base Residual Auction, Part G* (June 3, 2025) https://www.monitoringanalytics.com/reports/reports/2025/IMM_Analysis_of_the_20252026_RPM_Base_Residual_Auction_Part_G_20250603_Revised.pdf.
[3] *Id*.
[4] Complaint of the Independent Market Monitor for PJM, Docket No. EL26-30, (FERC Nov. 25, 2025) https://elibrary.ferc.gov/eLibrary/filelist?accession_number=20251125-5275&optimized=false&sid=53de8368-82a1-4e72-a2c3-b9a3fbc0073c.
[5] Secretary of Energy, *Secretary of Energy's Direction that the Federal Energy Regulatory Commission Initiate Rulemaking Procedures and Proposal Regarding the Interconnection of Large Loads Pursuant to the Secretary s Authority Under Section 403 of the Department of Energy Organization Act* (Oct. 23, 2025) https://www.energy.gov/sites/default/files/2025-10/403%20Large%20Loads%20Letter.pdf ("DOE 403 Letter").

load customers, most notably data centers, are rapidly connecting to the transmission system and driving overall electricity demand growth. The DOE 403 Letter solidifies beyond doubt that the emergence of data center load growth is unprecedented, and business as usual in terms of interconnection policy, transmission planning, and the resultant cost allocation for transmission network upgrades will no longer suffice.

Q: DOES THE SIGNIFICANT INCREASE IN LARGE LOAD CONNECTION REQUESTS INTRODUCE RISK FOR THE UTILITY AND ITS CUSTOMERS?

A: Yes. These large new loads represent an unprecedented scale and pace of capacity expansion that would more than double PPL's current system peak load, if it were all to materialize. New large loads, particularly data centers, are unique in that they are exceptionally large, can come online quickly, are highly speculative in some cases, and have an unknown lifecycle. Recent data center customers are much larger than historic large customers, with the majority of prospective customers requesting capacity of hundreds of megawatts.[6] Large data centers can be constructed and bring demand online rapidly compared to historic large load customers, such as industrial facilities.[7] Further, given the relative infancy of the data center boom, it is unknown whether the data centers that are constructed will continue to operate long into the future, maintain their forecasted load patterns, relocate, or rapidly retire. These customer characteristics are at odds with the nature of utility generation and

[6] Ex. RN-3, Compiled Discovery Responses, OCA-VIII-6.
[7] New data centers may have lead times of only one to two years. *See* Electric Power Research Institute, *Powering Intelligence: Analyzing Artificial Intelligence and Data Center Energy Consumption* ("EPRI Principles") 6 (May 2024), https://www.epri.com/research/products/000000003002028905.

transmission investments that have typically allocated to and recovered from customers over long time periods. As a result, current large load growth poses a risk of stranded assets, unrecovered costs, and cross-subsidization from other ratepayers.[8]

Q: IS PPL PROPOSING REVISIONS TO ITS LARGE LOAD TARIFF IN RESPONSE TO THIS RISK?

A: Yes. The Company has proposed revisions to rate LP-5, which applies to customers taking service at 69kV or greater, including anticipated future large load customers. I will also refer to LP-5 herein as the Company's "large load tariff." The Company states that these revisions will, among other things, memorialize terms that PPL asserts have historically applied to large load customers through customer-specific Electric Service Agreements (ESA). PPL asserts that these revisions will protect other customers from the risks of large loads failing to materialize.[9]

Q: HAVE YOU DEVELOPED RECOMMENDATIONS WITH RESPECT TO PPL'S PROPOSED LARGE LOAD TARIFF?

A: Yes. As I discuss below, I have several concerns with PPL's proposed treatment of large load customers, including how such treatment would be memorialized in its large load tariff. Accordingly, I propose redlines to PPL's large load tariff, included as Exhibit RN-2, which would address certain of my concerns related to (1) cost allocation; (2) financial security; (3) minimum contract duration; and (4) exit or early termination fees.

[8] *See* Lookup Direct at 16:21–23
[9] Lookup Direct at 18:15-19:8.

ii. The Company's Proposed Transmission Cost Allocation for LP-5 customers Harms Ratepayers

Q: HOW WOULD PPL ALLOCATE TRANSMISSION COSTS BUILT TO SERVE LP-5 CUSTOMERS?

A: LP-5 provides: "Customer is responsible for paying all costs associated with line extensions and service extensions to take service under this rate schedule, except when, in the Company's discretion, it is determined that certain line extensions will provide reliability or other benefits to the Company's transmission system."[10]

Q: IN OTHER WORDS, WILL SOME COSTS OF SYSTEM UPGRADES NEEDED TO SERVE LARGE LOAD CUSTOMERS BE SOCIALIZED?

A: Yes. Company witness Lookup states that, historically, large load customers taking service at 69 kV or higher would generally pay for all interconnection costs, as those customers exclusively benefited from interconnection facilities.[11] However, he states that "[n]ew large load customers have created the situation that they are necessitating upgrades that provide benefits to the entire grid. These include reliability benefits arising out of upgrading the networked bulk electric system."[12] Because of the claimed benefits to the entire grid, PPL proposes to socialize certain costs associated with interconnecting and serving LP-5 customers.[13]

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[10] PPL, Ex. GEO-1 ("Ex. GEO-1"), p. 418 Docket No. R-2025-3057164 (Sept. 30. 2025); *see also* PPL, St. No. 14, Direct Testimony of Gregory Olsen ("Olsen Direct"), 9:22–10:2, Docket No. R-2025-3057164 (Sept. 30. 2025).
[11] Lookup Direct at 17:14–18.
[12] Lookup Direct at 17:16–21.
[13] Lookup Direct at 17:16–22.

HAS PPL INCLUDED PROTECTIONS FOR NON-PARTICIPATING CUSTOMERS IN THIS TARIFF?

A: Yes, PPL proposes requiring new large load customers needing upgrades to the transmission system whose costs will be socialized to "provide adequate security that it will meet a revenue guarantee equal to the amount of costs placed into rates"—in other words, the amount of cost that will be socialized—including "minimum load guarantees for the term of the service commitment and security instruments covering the obligation in the event that the customer defaults."[14] The revenue guarantee includes capital upgrade costs but excludes operation and maintenance costs.[15]

Q: HOW DOES THE COMPANY PROPOSE TO ALLOCATE TRANSMISSION COSTS UNDER THE LP-5 TARIFF?

A: Customers taking service under the LP-5 tariff are required to pay for transmission costs to interconnect the customer's substation with PPL's substation or switchyard.[16] All other transmission upgrades that may be required to interconnect and serve new large load customers are within the Company's rate base and socialized through general transmission rates, paid by all customers, if the Company determines they "provide…benefits to the Company's transmission system."[17]

[14] Lookup Direct at 17:5–10.
[15] Ex. RN-3, Compiled Discovery Responses, EI-PPL-I-7.
[16] Ex. RN-3, Compiled Discovery Responses, OCA VIII-9 Attachment 1.
[17] Ex. GEO-1 at 418.

Q: HOW DOES THE COMPANY PROPOSE TO DETERMINE IF AN UPGRADE PROVIDES BENEFITS TO THE COMPANY'S TRANSMISSION SYSTEM, AND THEREFORE SHOULD BE SOCIALIZED?

A: The Company identifies factors that would warrant such a determination. First, the Company assumes that all upgrades to its 230 kV and 500 kV transmission system provide benefits to the bulk electric system and should therefore be socialized.[18] For all other upgrades, the Company will socialize costs of assets that it determines, **at its own discretion**, provide benefits such as, but not necessarily limited to, "increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections.[19]

Q: WHAT IS YOUR RESPONSE TO THE COMPANY'S TRANSMISSION COST ALLOCATION PROPOSAL?

A: There are several flaws with PPL's LP-5 Tariff proposal, which I will walk through in order. First, the Company's proposal would presumptively socialize all costs of 230kV and 500kV facilities built to serve LP-5 customers, which is not appropriate for reasons that will be explored further below. Second, with respect to other facilities built to serve LP-5 customers, the utility's tariff language is unclear regarding when costs would be socialized versus directly allocated to the large-load customer. Certain customer-specific costs (*e.g.*, "direct connection costs") would be directly assigned to the customer, whereas the costs of "[a]ll other upgrades, including PPL Electric

[18] Exhibit RN-3, Compiled Discovery Responses, OCA VIII-9 Attachment 1.
[19] Ex. GEO-1 at 418.

substations/switchyards will be evaluated on a case-by-case basis to determine if they provide benefits to other customers and/or the transmission grid."[20] The Company would rely heavily on its own judgment around a broad set of benefits, with no meaningful guardrails or means for validating its assumptions,[21] to allocate these costs. This yields avenues for PPL to inappropriately socialize additional costs associated with LP-5 customers. At a high level, the Company's statement that any upgrade that increases capacity or improves reliability can be socialized essentially covers almost every imaginable upgrade, except those that are customer-specific, which are limited with large upgrades.[22]

Q: WHY DO YOU FIND PPL'S TRANSMISSION COST ALLOCATION PROPOSAL TO UNFAIRLY SOCIALIZE TRANSMISSION COSTS?

A: Contrary to Mr. Lookup's suggestion, due to the novel nature of large loads, PPL should be seeking to socialize fewer of their associated costs, not more. Transmission costs that are socialized by the Company are included in the Company's transmission rates, which are set by the Federal Energy Regulatory Commission (FERC) according to the Company's FERC-approved transmission tariff. These costs have long been allocated based on the principles of cost causation and the "beneficiary pays"

[20] Exhibit RN-3, Compiled Discovery Responses, OCA VIII-9 Attachment 1.
[21] PPL does not track whether benefits are tangibly accrued over time, so the test lacks applied data demonstrating that it is accurate. *See* Exhibit RN-3, Compiled Discovery Responses, CAUSE-PA XI-2.c.; EI-PPL II-8.
[22] *See* Exhibit RN-3, Compiled Discovery Responses, OCA VIII-9 for the definition of customer specific costs versus socialized rate base costs, according to PPL.

principle.[23] However, applying these principles of cost allocation to large loads does not result in reasonable outcomes, as traditionally these principles have been applied to much slower and dispersed loads with different causal and beneficial characteristics.

Q: PLEASE EXPLAIN WHY TRADITIONAL COST ALLOCATION THEORY NO LONGER HOLDS WHEN APPLIED TO LARGE LOADS?

A: By assuming that all transmission upgrades that are not directly assigned to an individual customer represent reliability upgrades, FERC has traditionally assumed that all customers would broadly benefit from these upgrades. One assumption traditional cost allocation logic relied on is that capacity within the transmission network can be repurposed if it was not used by the entity that initially caused the need for the upgrade. With new large loads that could potentially double the Company's existing peak demands, this assumption no longer holds true. Regulators cannot assume that transmission network capacity, to the magnitude forecasted by PPL, can be repurposed to another use, as no use currently exists—data center demand is unprecedented. For example, a 230 kV transmission line can benefit large cities of residents, or it can primarily benefit a single data center campus and the respective shareholders. Applying the same cost allocation approach to this 230 kV line in each scenario would not be reasonable. For this reason alone, transmission cost allocation must be reassessed to ensure reasonableness.

[23] *Lloyd v. Pa. PUC*, 904 A.2d 1010 (Pa. Cmwlth. 2006)**;** *see also* Transmission Planning and Cost Allocation by Transmission Owning and Operating Public Utilities, FERC Order 1000, Docket No. RM10-23-000, at 358 (July 21, 2011); Lazar, J. et al., Regulatory Assistance Project, *Electric cost allocation for a new era: A manual* 18 (Jan. 2020).

Q: HAS THE COMMISSION RECENTLY REACHED A SIMILAR CONCLUSION?

A: Yes, it has. In its recent tentative order regarding tariffs for large load customers ("Tentative Order"), the Commission stated:

> Beyond facilities which solely benefit the new large load, we further tentatively find that given the nature of large loads, they may receive most of the benefits from facilities that would have historically benefited the system as a whole. That is, very large loads may cause network upgrades which benefit the system as a whole, but they themselves still use up most of the benefits. For example, 230 kV facilities that would normally be deemed transmission due to their size have line ratings setting their maximum capacity typically between 250-1000 MW depending on utility and other factors. A new line of this size would historically be allocated broadly because that capacity would be used by many customers. Seeing as many of the loads at issue here could use most of that capacity or even nearly all of the capacity, we tentatively find that the triggering customer should make a CIAC contribution to offset the cost of the line if they receive more than half of the benefit of this line.[24]

Q: ARE THERE OTHER UNIQUE CHARACTERISTICS OF LARGE LOADS THAT FAVOR DIRECTLY ASSIGNING TRANSMISSION COSTS TO THEM?

A: Yes. As discussed elsewhere in my testimony, it is almost certain that many of the potential large loads will not materialize due to inaccurate load forecasts, speculative market positions, duplicative applications, economic factors, and other reasons.[25] As these loads are speculative, socializing transmission costs shifts increased risk to

[24] Tentative Order Issued November 6, 2025 ("Tentative Order"), *Interconnection and Tariffs for Large Load Customers*, at 16, Docket No. M-2025-3054271, (Pa. Pub. Util. Comm'n) https://www.puc.pa.gov/pcdocs/1901687.pdf .

[25] London Economics International, *Uncertainty and Upward Bias are Inherent in Data Center Electricity Demand Projections*, (Jul. 2025) https://www.londoneconomics.com/wp-content/uploads/2025/07/LEI-Data-Center-Final-Report-07072025.pdf.

customers, and inappropriately incentivizes PPL to overbuild transmission facilities that may become stranded assets.

Q: PLEASE SUMMARIZE YOUR CONCERNS WITH HOW PPL PROPOSES TO ALLOCATE COSTS OF FACILITIES TO SERVE LP-5 CUSTOMERS OTHER THAN 230KV AND 500KV NETWORK UPGRADES?

A: The Company's proposed approach is likely to lead to inappropriate socialization of the costs of these facilities. The Company proposes to review such facilities on a case-by-case basis to determine whether they produce a "benefit" to other customers and therefore would be socialized. The Company's proposed list of factors that would support a finding of "benefit" is extremely broad, to the point of being effectively unbounded. The Company proposes to retain an unreasonable degree of discretion, without meaningful guardrails, when applying these factors and making a "benefit" determination. This creates additional opportunities for inappropriate cost-socialization.

The Company states that a facility's "benefits" warranting cost socialization can "include, but are not limited to, increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections."[26] Even before considering the other unlisted "benefits" that would ostensibly warrant socialization – which the Company refused to identify in discovery[27] – this list is unreasonably

[26] Ex. GEO-1 at 418; Exhibit RN-3, Compiled Discovery Responses, EI-PPL-I-6.
[27] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-I-6(e).

broad. For example, per the Company, "increased capacity" means "increased capacity on the transmission system"[28] – which could conceivably apply to any transmission facility built to serve new load. Likewise, "expanded capacity for new generation" would apparently include new LP-5 customers' behind-the-meter generation[29] – which most or all new large load customers are expected to install. Taken together with PPL's undefined other "benefits," it is difficult to imagine any hypothetical transmission facility that would fail the Company's proposed test.

The problem is compounded by the degree of discretion the Company proposes to enjoy in administering this test. According to the proposed tariff, the Company has discretion to determine if a facility provides benefits warranting cost socialization.[30] The tariff does not impose any external review or check on the Company's cost-socialization determination. With this level of discretion, coupled with the Company's overly permissive test, there is no guarantee that any transmission upgrade costs will be directly allocated to new large customers, even if those costs are fully incurred to serve large loads.

Q: ARE THERE UNIQUE FACTORS IN THIS CASE THAT WARRANT EXTRA ATTENTION TO PPL'S EXERCISE OF DISCRETION WITH RESPECT TO LARGE LOAD INTERCONNECTIONS?

A: Yes. As I discuss later in my testimony, PPL's corporate parent, PPL Corporation, is the majority owner of an unregulated Joint Venture ("JV") that seeks to attract, and

[28] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-I-6(c).
[29] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-I-6(b).
[30] Ex. GEO-1 at 418.

develop generation facilities to serve, large load customers.[31] This JV is pursuing projects in PPL's service territory.[32] PPL's corporate parent therefore has a direct financial interest in reducing costs to those customers – including reducing their costs to interconnect to PPL's system – through means such as through cost socialization. Accordingly, PPL faces a financial incentive to subsidize its parent's unregulated business at the expense of captive ratepayers.

To be clear, I am not here accusing the Company or PPL Corporation of malfeasance. But in light of the perverse incentives presented by the JV, it is appropriate to approach PPL's intended exercises of discretion with a high degree of scrutiny, and to carefully circumscribe when and how PPL may exercise such discretion.

Q: GIVEN YOUR CONCERNS, HOW DO YOU RECOMMEND PPL ALLOCATE TRANSMISSION FACILITY COSTS UNDER THE LP-5 TARIFF?

A: To ensure appropriate allocation and recovery of incremental costs to serve a new large load customer, PPL should allocate all costs of transmission built to serve large load customers to such customers. It should collect the costs from such customers upfront as a deposit in the form of cash or other high-quality financial security. The portion of this deposit corresponding to costs other than direct-connection facilities

[31] *PPL Corporation and Blackstone Infrastructure create joint venture to build natural gas generation in Pennsylvania in support of data center development*, (July 15, 2025) https://investors.pplweb.com/2025-07-15-PPL-Corporation-and-Blackstone-Infrastructure-create-joint-venture-to-build-natural-gas-generation-in-Pennsylvania-in-support-of-data-center-development; *see also* Exhibit RN-3, Compiled Discovery Responses, EI-PPL-I-4.
[32] *Id*.

(i.e., network upgrades, substation upgrades, etc.) would be subject to refund through credits, over a fixed time period not to exceed 10 years, in parallel with the customer's payment of transmission charges. During and after the crediting period, the customer shall pay full transmission rates for use of the transmission system. The remaining portion of this deposit, which corresponds to direct-connection facilities, would be retained by the Company as nonrefundable contribution in aid of construction (CIAC). This CIAC approach is consistent with my understanding of how PPL already recovers such costs from LP-5 customers.[33]

Q: WHY DO YOU RECOMMEND THIS APPROACH?

A: Several reasons. First, and most importantly, this approach mitigates rate impacts and stranded asset risk associated with transmission upgrades. Second, it does not rely on quantification of benefits that would accrue to non-LP-5 customers from any given facility. As the preceding discussion demonstrates, attempting to quantify such benefits for purposes of allocating costs – even if PPL were to identify and track project-specific benefits to validate such quantification, which it does not do[34] – is likely to be a highly fraught exercise vulnerable to abuse. Third, it significantly mitigates many other potential concerns associated with other LP-5 tariff provisions. For example, the minimum monthly bill for an LP-5 customer is much less important where the customer has already essentially pre-paid its entire transmission network upgrade. Fourth, this approach is fair to large load customers, representing only a modest change to the financial security PPL already requires of them. PPL states that

[33] *See* Exhibit RN-3, Compiled Discovery Responses, OCA VIII-9.
[34] Exhibit RN-3, Compiled Discovery Responses, CAUSE-PA XI-2.c; EI-PPL II-8.

under its current process, "Large Load Customers provide financial security for all network upgrades costs associated with the required enhancements to support their project that are socialized in rates".[35] In other words, large load customers are already required to make up-front deposits; my recommended approach would clarify that it encompass all incremental costs (i.e., direct-connection costs, network upgrade costs, and costs of any other facilities, such as substation upgrades) incurred to serve the large load customer. Fifth, this approach is consistent with analogous federal and Pennsylvania precedents.

Q: PLEASE DESCRIBE SUCH PRECEDENTS.

A: FERC has adopted a similar approach to direct assignment of transmission costs for generators to ensure that transmission network upgrade costs required to interconnect merchant generators are not subsidized by other customers.[36] The centralized nature of large loads has more in common with generation customers than loads, and thus, it is reasonable to treat them more akin to generators. In addition, the recent letter from the Department of Energy to FERC on large load interconnection describes a similar mechanism. The DOE 403 Letter, at principle 8, describes the necessary evolution to extend cost allocation method for generators to new large load customers.[37]

This approach is also analogous to Pennsylvania electric distribution companies' (EDC) refundable CIAC/cash advance rules for supply line extensions, which provide for EDCs to require up-front security for system upgrades, then refund

[35] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-II-8.
[36] FERC Order 2003, 104 F.E.R.C. ¶ 61,103, at 4 (2003).
[37] DOE 403 Letter, *supra* n.5, at 12.

such security over five years as the customer satisfies their revenue requirement through payment of delivery charges.[38]

Q: COULD YOUR PROPOSAL ALSO INCORPORATE A HIGHER CONTRIBUTION IN AID OF CONSTRUCTION (CIAC)?

A: Possibly. Clarifying LP-5 customers' cost responsibility for network upgrades could conceivably lead new large load customers to request service that relies more on direct-connection facilities, rather than network upgrades. To this extent this occurs, it may increase the proportion of PPL's transmission costs recovered through CIAC. The Commission found in its Tentative Order that it may be appropriate that large load customers pay a portion of transmission network upgrades through CIAC. My recommendation could be combined with these terms. Together, the recommendations would ensure that large load customers are presented with accurate upfront price signals, pay a fair portion of upgrade costs, and are credited back a fair portion of costs as load materializes and continues to use the system over time.

iii. <u>PPL's LP-5 Contract Term Length is Insufficient to Protect Customers.</u>

Q: WHAT DOES PPL PROPOSE AS THE CONTRACT TERM FOR THE LP-5 TARIFF?

A: The Company proposes a one-year minimum service contract for LP-5 customers that do not cause the Company to incur socialized transmission costs. The Company

[38] *See* FirstEnergy Pennsylvania Electric Company Electric Service Tariff, Electric Pa P.U.C. No. 1, Rule 4 (providing a 5-year refund period for cash advances); PPL Electric Utilities Corporation General Tariff, Electric Pa P.U.C. No. 201, Rule 3 (providing a 5-year maximum guarantee period); PECO Energy Company Electric Service Tariff, Electric Pa P.U.C. No. 8, Rule 7.2(C) (providing a 5-year guarantee period); Duquesne Light Company Electric Service Tariff, Electric Pa. P.U.C. No. 25, Rule 7(C) and 7(F) (providing 5-year guarantee periods).

reserves the right to shorten this initial term to less then one year where "the Company and the customer mutually agree to a different term in the contract for service."[39] Where the customer causes the Company to incur interconnection costs that will be socialized in transmission rates, the Company proposes a five-year minimum contract term.[40]

Q: WHAT IS THE MINIMUM TERM BASED ON?

A: The minimum term of one year is based on the Company's historic requirement.[41] The Company does not provide adequate analysis to support the five-year minimum contract for customers that incur socialized transmission costs, though it states that it "determined that this time frame would enable it to receive transmission revenues from new large load customers in an amount to cover the socialized upgrade costs."[42]

Q: WHAT IS YOUR RESPONSE TO THIS PROPOSAL?

A: As shown in Table 1, PPL's proposed contract term for a large load tariff is a significant outlier from other tariffs that have been adopted (marked by an asterisk) or are under consideration around the country. Per Table 1, most recent large load tariffs have an initial term of approximately 15 years or more. This is because five years does not typically present a long enough period to recoup the utility's socialized incremental investments while contributing to embedded system costs and, thus, would result in cost shifting to other customer classes. Typically, a customer would

[39] Ex. GEO-1 at 413.
[40] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-I-9.
[41] *Id*.
[42] Exhibit RN-3, Compiled Discovery Responses, CAUSE-PA VIII-10(d).

need to pay rates for 15-20 years until the utility breaks even on the investment.[43] And for large load, it could take significantly longer for large loads to pay for their share of large upgrades due to the magnitude of socialized upgrades. After that period, the customer's contribution to average rates creates a benefit. Before that point, the asset would be partially stranded if the customer were to stop paying and exit the system or reduce its load below initial projections.

Q: PLEASE ELABORATE ON THE ISSUE OF CONTRACT TERM LENGTH.

A: The contract term length, together with revenue guarantee/financial security and enforcement provisions, effectively dictate the minimum total revenue which a new customer will be responsible for paying to the Company. Such provisions should ensure that a customer that terminates service early will still be required to pay the minimum charges for the remaining contract term (or forfeit a corresponding amount of their financial security). Therefore, the contract length should be set to ensure recovery of incremental costs plus a reasonable contribution to embedded utility costs.

All of the utilities listed in Table 1 have contract terms longer than PPL's proposed five-year term. PPL's contract term length could be extended to recover a larger portion of connection and service costs from these large customers. The alternative is an exit fee that recovers additional revenue on top of the minimum demand charges throughout the term, recognizing that the infrastructure of connecting

[43] Virginia Joint Legislative Audit & Review Commission, *Report to the Governor and the General Assembly of Virginia: Data Centers in Virginia* 88 (December 2024), https://jlarc.virginia.gov/pdfs/reports/Rpt598.pdf.

the customer is paid for over a substantially longer timeframe than the contract term. I will discuss the exit fee concept in more detail below.

LSE	Type of Tariff (*=approved)	Elgibility Threshold	Contract Period	Minimum Billing (% of contract capacity)
Ameren Missouri	Tariff adjustment	100MW	Minimum of 15 Years (up to 17)	70%
Appalachian Power	Tariff adjustment	100MW	12 Years	80%
Appalachian Power Company and Wheeling Power Company	Tariff adjustment*	100MW with 60% load factor	12 Years	80%
Colorado Springs Utilities	New rate sub-class*	10MW	10 Years	100% in Initial Term
Consumers Energy	Tariff adjustment	100MW	15 Years	80%
Dominion Energy Virginia	New rate sub-class	25MW with 75% load factor	14 Years	Distribution 85%, Transmission 85%, Generation 60%
Duke Energy Florida	Supplmental agreement on new rate sub-class	100MW	15 Years	75% - 85%
Evergy	New rate sub-class	100MW	15 Years	80%
Florida Power & Light	New rate sub-class	25MW with 85% load factor	20 Years	90%
Georgia Power	Tariff adjustment*	100MW	15 years	Individual Customer Contract Terms
Indiana Michigan Power	Tariff adjustment*	70MW	12 Years	80%
Indiana Michigan Power	Tariff adjustment	50MW	15 Years	90%
Kentucky Power	Tariff adjustment*	150MW	20 Years	90%
Kentucky Utilities Company	New rate sub-class	100MVA with 85% load factor	15 Years	80%
Louisville Gas & Electric	New rate sub-class	100MVA with 85% load factor	15 Years	80%
Pacific Power OR	Tariff adjustment	20MW Data Center Customers	10 years	Individual Customer Contract Terms
Southwestern Electric Power Company	Tariff adjustment	75MW	12 Years	Redacted in Proposal
We Energies	New rate sub-class	500MW	10 Years (VLC tariff), depreciable life of the resource (BR tariff)	Not Specified
Xcel Energy MN	New rate sub-class	100MW	15 years	75%

Table 1. Comparison Of Current Large-Load Tariff Proposals

Source: Data from Database of Emerging Large-Load Tariffs (DELTa). Smart Electric Power Alliance (SEPA) and North Carolina Clean Energy Technology Center (NCCETC). Retrieved November 7, 2025, from https://sepapower.org/large-load-tariffs-database.

Q: WHAT IS YOUR RECOMMENDATION RELATED TO THE LP-5 MINIMUM CONTRACT LENGTH?

A: To bring the LP-5 tariff in line with national best practices and protect customers from bearing the costs of stranded assets, I recommend that the Commission require PPL to increase the initial contract term to 15 years. This period should exclude an initial ramp-up and begin once the facility is fully operational.

Q: DOES PPL'S PROPOSED LARGE LOAD TARIFF PROVIDE FOR LARGE LOAD CUSTOMERS TO PAY AN "EXIT FEE" IF THEY REDUCE OR STOP TAKING SERVICE IN SOME CIRCUMSTANCES?

A: No, but it should. As the Commission explained in its Tentative Order, such exit fees are appropriate "as a mechanism to provide utilities with adequate planning time for capacity adjustments while limiting the financial impact of customer load reductions."[44] The Commission tentatively recommended requiring large load customers to provide notice at least 42 months prior to reducing their contract for capacity by 20% or more. This 42-month period "account[s] for the timing of the PJM Base Residual Auction (BRA) schedule, which typically purchases capacity three years in advance of a delivery year. By requiring notice of a load reduction three-and-a-half years in advance allows PJM to account for this load reduction in determining its resource requirements to be acquired in the BRA. Reflecting the Large Load Customer's reduction in the BRA allows PJM to avoid purchasing

[44] Tentative Order, *supra* n.24, at 33.

capacity that otherwise would have been purchased for the Large Load Customer, thus avoiding stranded costs paid for by other customers."[45]

Q: DO ANY OTHER JURISDICTIONS REQUIRE LARGE LOAD CUSTOMERS TO PAY AN EXIT FEE?

A: Yes. Dominion, which has the largest concentration of data centers of any US utility, introduced a new large load customer class (GS-5) in its most recent rate case.[46] Under the new rate schedule, customers must sign an Electric Service Agreement with a minimum term of 14 years. Customers that cease operations or otherwise default on the agreement before the end of the term will pay an exit fee covering any outstanding minimum charges over the remaining contract duration.[47] The minimum charge is the sum of the (1) minimum distribution charge of 85% contracted demand; (2) minimum transmission charge of 85% contracted demand; and (3) minimum generation charge of 60% contracted demand.[48]

Q: WHAT EXIT FEE REQUIREMENTS DO YOU RECOMMEND PPL INSTITUTE?

A: Consistent with the Commission's tentative finding, I recommend PPL require LP-5 customers to provide at least 42 months' notice prior to reducing their load by 20% or

[45] *Id.* at 34.
[46] Application of Virginia Electric and Power Company For a 2025 biennial review of the rates, terms and conditions for the provision of generation, distribution and transmission services pursuant to § 56-585.1 A of the Code of Virginia, Case No. PUR-2025-00058 (State Corp. Comm'n. July 14, 2025).
[47] Final Order Issued November 25, 2025, at 24–25, Case No. PUR-2025-00058 (State Corp. Comm'n Nov. 25, 2025) https://www.scc.virginia.gov/docketsearch/DOCS/89g601!.PDF.
[48] *Id*.

more, including where such reduction occurs after the customer's initial contract term.

The Company should require customers to post additional financial security to secure their compliance with this provision. The exit fee provision will likely otherwise be partially unenforceable, as there would be little to stop an LP-5 customer from declining to provide adequate notice before ceasing service. Indeed, absent such security, a departing customer's payment of an exit fee would be effectively voluntary. It is difficult to imagine why an insolvent large load customer would choose to pay an exit fee before going out of business.

I recommend the amount of such additional security be calculated to approximate the anticipated harms attributable to a customer's failure to comply with the exit fee – that is, the noncompliant customer's impact on capacity costs ultimately borne by other Pennsylvania customers. My recommended revisions to Rate LP-5, attached in Exhibit RN-2, include language intended to describe, at a high level, how such amount could be calculated at the outset of the large load customer's service contract.

These recommended tariff redlines do not specify a process by which liquidated security amounts would ultimately be returned to customers. I recognize that the costs of overprocured capacity would not be borne exclusively by PPL's customers, and that PPL probably cannot, on its own, return liquidated security amounts to all affected Pennsylvania customers. I urge the Commission to work with utilities and other stakeholders to develop and implement a mechanism to effect such refunds. This mechanism need not be finalized in this proceeding. The more pressing

need is to begin requiring such security of new customers as soon as possible, to ensure the resulting funds will be available if (or really, when) customers violate minimum notice provisions in the future.

iv. PPL should be required to allow non-firm transmission service.

Q: CAN YOU DEFINE NON-FIRM TRANSMISSION CAPACITY SERVICE?

A: Non-firm capacity service, also called flexible connections, refers to a connection to the grid that can be flexibly interrupted as needed by the grid operator. This is typically done because of grid congestion or capacity constraints.

Q: WHY ARE FLEXIBLE CONNECTIONS RELEVANT TO THE DISCUSSION OF NEW LARGE CUSTOMER LOAD GROWTH?

A: The risk and costs of serving new large loads can be further mitigated by connecting these large loads flexibly. Flexible connections allow loads to connect with a mixture of firm and non-firm capacity. The firm capacity delivers uninterrupted grid power to serve a portion of the customer's load, while the non-firm capacity is served when power is available, utilizing on-site generation or demand flexibility to reduce demand during times of grid constraints. This non-firm load is integrated into the utility's operations. In practice, flexible connections rely on more advanced monitoring and control approaches than traditional interruptible tariffs, and provide system operators more confidence in relying on these resources.[49] Additionally, flexible connections have different dispatch requirements than traditional interruptible customers, including but not limited to economic dispatch considerations.

[49] *E.g.*, Astrid Atkinson, *Flexible Data Centers: A Faster, More Affordable Path to Power* (Dec. 10, 2025) https://www.camus.energy/blog/flexible-data-centers-a-faster-more-affordable-path-to-power.

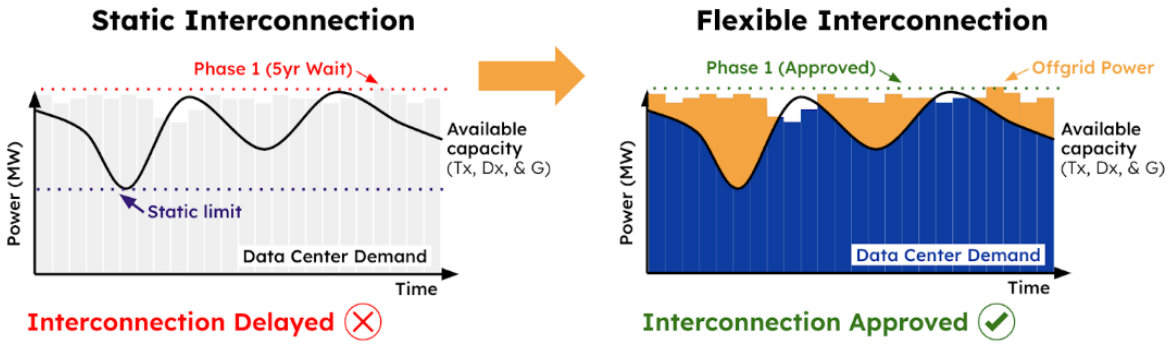
Relevant to this proceeding, PPL is proposing a tariff with the terms of service under which a large customer can request service. PPL has not proposed offering a non-firm option, which will likely result in increased stranded asset risk, increase times to connect large customers, and increase costs when compared to options that connect customers with non-firm service. Non-firm service options are also directly related to cost allocation, as methods for recovering system costs for non-firm service need to be established under the new large load paradigm.

Q: HOW DO NON-FIRM CONNECTIONS DEFER AND AVOID SYSTEM INVESTMENT?

A: Non-firm or flexible connection defers or avoids system upgrades and/or increases distribution and transmission system utilization generally by limiting demand from customers when they have the potential to create grid overloads.[50] The approach increases grid utilization, which can mitigate or defer the need for current and future generation, transmission, and distribution system upgrades.[51] For example, Figure 1 illustrates a situation where a data center would be unable to connect without a capacity upgrade with a five-year construction lead-time. Rather than waiting for that infrastructure, the data center could utilize flexible connection to connect, initially modifying its net load using behind the meter generation, or curtailment when capacity is unavailable.

[50] EPRI Principles, *supra* note 7, at 6.
[51] *Id*.

Figure 1: Data center flexible connection example[52]



Q: WHY SHOULD NON-FIRM CONNECTIONS BE CONSIDERED FOR LARGE LOAD CUSTOMERS?

A: Non-firm connections can create benefits for all types of electric grid users, including load and customers with their own generation. Flexible connections are especially relevant to large loads because new large loads, particularly data centers, create risk with the rapid and significant infrastructure build-out required to connect them.

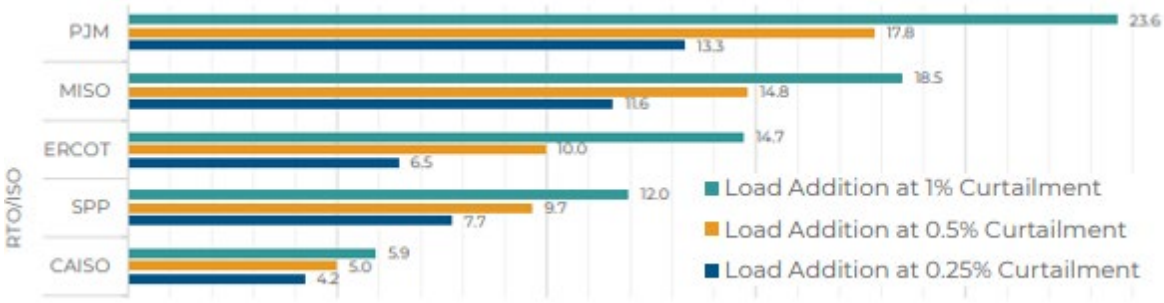
Q: IS THERE SIGNIFICANT POTENTIAL FOR NON-FIRM CONNECTION TO REDUCE THE COSTS AND RISK OF LARGE CUSTOMER CONNECTIONS?

A: Yes. According to a recent study by Duke University looking at curtailment enabled headroom, curtailment of new large loads in the top 0.5 percent of load hours could enable nearly 100 GW of capacity of new connected load across the country without

[52] Adapted from Steven Brisley, *What is Flexible Interconnection and How Does it Help?*, Camus Energy (June 23, 2025) https://www.camus.energy/blog/what-is-flexible-interconnection--and-how-does-it-help.

increasing system peak loads or requiring new infrastructure.[53] Within PJM alone, curtailing new data center load during the top 0.5 percent of load hours could support approximately 17.8 GW of additional load to interconnect, as shown in Figure 2.[54] While only a small portion of this capacity could be available within the PPL service territory, this finding underscores the need for further study as to how these new large loads can be incorporated using flexible arrangements.

FIGURE 2 [55]



Q: CAN YOU SUMMARIZE THE BENEFITS OF NON-FIRM CONNECTIONS FOR LARGE LOAD CUSTOMERS CONNECTING TO THE GRID?

A: The two primary benefits for new large load customers that arise from connecting on a non-firm basis are speed to power and lower cost. Because connecting on a non-firm basis enables the utility to defer system upgrades and/or increases the utilization of the transmission system, connecting flexibly can lower costs. Further, because this

[53] Tyler H. Norris et al., *Rethinking Load Growth: Assessing the Potential for Integration of Large Flexible Loads in US Power Systems*, 18–20 Duke University Nicholas Institute for Energy, *Environment & Sustainability* (2025) https://hdl.handle.net/10161/32077.
[54] *Id*. at 4 (Figure 1).
[55] *Id*. at 4 (excerpt from Figure 1).

approach can enable large loads to connect without waiting for system upgrades to be completed, it can reduce their time to connect. For example, a recent study by Google and Camus found that flexible connections and Bring Your Own Capacity programs will allow data centers to connect 3-5 years faster than the traditional interconnection process, and claims that method could lead to data centers covering approximately 100% of the incremental system supply costs.[56]

Q: ARE THERE BENEFITS FOR OTHER RATEPAYERS THAT FOLLOW FROM A NON-FIRM CONNECTION APPROACH?

A: Yes. By improving the speed to power for new large load customers, flexible connections reduce the incentive for speculative, or "phantom," load requests. Challenges associated with phantom requests are discussed in more detail in Section IV, but in brief, phantom requests are a problem that arise when large load customers submit connection requests with multiple utilities, seeking to understand which can connect them fastest and cheapest. The problem for utilities, and other ratepayers, is that this can lead to inflated load forecasts, and in turn, overbuilding generation and transmission assets, which increases costs and the risk of stranded assets. By reducing the incentive for speculative connection requests, a non-firm connection strategy can reduce system costs and risks for other ratepayers.

[56] Brancucci et al., *Flexible Data Centers: A Faster, More Affordable Path to Power*, Camus Energy (Dec. 2025) https://www.camus.energy/flexible-data-center-report.

Q: HAS THE PENNSYLVANIA PUBLIC UTILITY COMMISSION VOICED SUPPORT FOR OR OPPOSITION TO THE IDEA OF NON-FIRM CONNECTIONS?

A: Yes, in Docket No. M-2025-3054271, *Interconnection and Tariffs for Large Load Customers,* the Commission delivered a tentative order finding it beneficial to develop programs for non-firm grid service for large load customers.[57] Because taking non-firm service may lead to customers not using their full interconnection limit, the Commission also found that lower stand-by charges or lower minimum demand charges for those customers may be equitable.[58]

Q: DID PPL SUBMIT ITS PERSPECTIVE ON NON-FIRM SERVICE IN THE COMMISSION'S LARGE LOAD DOCKET?

A: Yes. PPL recognized that non-firm service could reduce the amount of necessary system upgrades, lowering costs that would otherwise be socialized in rates, and that non-firm service could help address concerns related to resource adequacy.[59]

Despite those benefits, PPL stated that it believes the Commission does not have the authority to require a customer to take non-firm service, but that a tariff should be able to accommodate firm or non-firm service.[60]

[57] Tentative Order, *supra* note 24.
[58] *Id*.
[59] PPL Comments Dated June 6, 2025, *In En Banc Hearing on Interconnection and Tariffs for Large Load Customer*, Docket No. M-2025-3054271, Pa. Pub. Util. Comm'n.
[60] *Id*.

Q: IS PPL REQUIRED TO ASSESS FLEXIBLE INTERCONNECTION APPROACHES ELSEWHERE ON ITS SYSTEM?

A: Yes, it is. In its December 3, 2025, Order approving PPL's Second DER Management Plan, the Commission directed the Company to provide an evaluation of three different flexible interconnection approaches within 12 months of the Commission's Order.[61] That Order does not apply to non-firm service for large load customers, but many of the underlying rationales for examining flexible interconnections (in addition to those I articulate above) apply to both contexts.

Q: ARE OTHER UTILITIES AND JURISDICTIONS PURSUING NON-FIRM CONNECTIONS?

A: Growing efforts are underway to enable flexible, non-firm connection for large data centers, among other large energy users.[62] Utilities as varied as Entergy Arkansas, Salt River Project, and Black Hills Power already offer interruptible service agreements for cryptocurrency customers, which point to the promise of the practice.[63] Utilities like Idaho Power, El Paso Electric, and Chelan County Public

[61] Rewrite Opinion and Order at 60, Docket No. P-2024-3049223, (Pa. Pub. Util. Comm'n. Dec. 3, 2025).
[62] Norris et al., *supra* n. 53, at 11.
[63] Rate Schedule No. 69: Large Power High Load Density Service (LPHLDS), (Ark. Pub. Serv. Comm'n, Dec. 2023) https://www.entergyarkansas.com/wp-content/uploads/2024/11/eal_lphlds.pdf; *Standard Electric Price Plans* at 162, Salt River Project, November 2025, https://www.srpnet.com/assets/srpnet/pdf/price-plans/2024/2025-Ratebook.pdf; *Schedule of Rates for Electric Service Available in the Entire Territory Served by Cheyenne Light, Fuel & Power Company D/B/A Black Hills Energy* at 37, Black Hills Power (June 2025) https://www.blackhillsenergy.com/sites/blackhillsenergy.com/files/clfp_electric.pdf.

Utility District have expanded this from cryptocurrency customers to data center customers.[64]

Q: ARE THERE ANY REGIONAL TRANSMISSION OPERATORS (RTOS) THAT ARE PROPOSING TO USE NON-FIRM CONNECTIONS?

A: Yes. The Southwest Power Pool (SPP) has recently proposed using flexible connections for large customers. SPP has proposed several non-firm connection offerings across its jurisdiction to connect loads larger than 10 MW.[65] The offerings allow for large load to connect without firm generation or transmission capacity.[66] One of the flexible connection offerings, the Conditional High Impact Large Load Service (CHILLS), is developed for large customers to transfer to firm service within five years. In addition, SPP has proposed the Generation Supported High-Impact Large Load (HILLGA) tariff that allows large load customers to utilize behind-the-meter and local generation resources to service their own load. SPP will study the load and generation together. The large customer can elect to have partial service permanently (i.e., non-firm transmission or generation capacity) and rely on their own resources.[67] The ability to allow large customers to rely on their own resources is a

[64] Schedule 20 - Speculative High-Density Load, Idaho Public Utilities Commission, 2024, https://docs.idahopower.com/pdfs/AboutUs/RatesRegulatory/Tariffs/20.pdf. Schedule No. 33A - Large Economic Development Service Rate, Public Utility Commission of Texas, August 2025, https://interchange.puc.texas.gov/Documents/56903_57_1527749.PDF; Rate Schedules: Small Data Centers and Similar Loads - Rate Schedule 36," P.U.D. Chelan County, August 2025, https://www.chelanpud.org/my-pud-services/rates-and-policies/rate-schedules.
[65] *See* Southwest Power Pool, Inc., *Large Load Stakeholder Engagement Forum*, (July 1, 2025) https://www.spp.org/Documents/74189/large%20load%20stakeholder%20engagement%20forum%20meeting%20materials%2020250701.zip.
[66] *Id*.
[67] *Id*.

significant offering from SPP because it will create a pathway to dramatically reduce cost shifting from large customers to other customers, while reducing the need for transmission and generation buildout. The Electric Reliability Council of Texas (ERCOT) has similarly been directed to establish standards for interconnecting large loads that would require those customers to be ready to either deploy on-site backup generating facilities or curtail load when directed to by ERCOT.[68]

Q: HAS FERC RECENTLY ORDERED ACTIONS RELATED TO NON-FIRM OPTIONS FOR LARGE LOADS?

A: Yes. On December 18, 2025, FERC issued an Order that, among other things, directed PJM to revise its Tariff to establish flexible connection options for certain transmission-interconnected customers. The Order provides in part:

> We also direct PJM to establish three new transmission services that reflect that Eligible Customers taking service on behalf of Co-Located Load are willing and able to limit their energy withdrawals from the transmission system under certain conditions. Specifically, we direct PJM to revise its Tariff to allow Eligible Customers seeking to take NITS on behalf of Co-Located Load to, at their option, take a new interim, non-firm transmission service until all Network Upgrades necessary to provide NITS are complete. We further direct PJM to offer two other new transmission services—a Firm Contract Demand transmission service and a Non-Firm Contract Demand transmission service—that an Eligible Customer can choose to take on behalf of a Co-Located Load instead of taking NITS. These new transmission service options reflect a Co-Located Load's ability to limit withdrawals from the transmission system and potentially avoid costly and inefficient transmission system buildout that may not be necessary.[69]

[68] Tex. S.B. 6 (amending Tex. Util. Code Ann. § 37).
[69] *Order On Show Cause Proceeding, Directing Compliance Filings, Establishing Paper Hearing, And Granting In Part And Denying In Part Complaint*, Docket No. EL25-49-000, 193 FERC ¶ 61,217 ¶160 (December 18, 2025).

The Order directed PJM to make a compliance filing to revise its Tariff within 60 days.[70]

Q: IN LIGHT OF THE FOREGOING, WHAT IS YOUR RECOMMENDATION AS IT RELATES TO NON-FIRM CONNECTIONS?

A: I recommend that the Commission direct the Company to update its tariff, as part of its compliance filing at the conclusion of this proceeding, to provide non-firm service options for LP-5 customers.

FERC's recent Order affects, but does not obviate, this recommendation. First, I understand it applies only to certain transmission-interconnected customers, which may leave open the need for service options provided by PPL. Second, depending on how PJM ultimately implements the FERC Order, PPL may need to update rules and conditions applicable to transmission-voltage retail service to ensure alignment. Third, while I am not an attorney, I understand that there may be some questions regarding the jurisdictional boundaries between FERC and Commission with respect to large load retail customers, such that the Commission may wish to exercise jurisdiction over some non-firm service issues.

v. <u>The Company's Proposal to Allow Distribution Asset Leasing Should be Rejected</u>

Q: WHAT DOES THE PROPOSED LP-5 TARIFF ALLOW RELATED TO OWNERSHIP OF TRANSFORMATION EQUIPMENT?

A: The proposed LP-5 tariff would allow the Company to construct, own, operate, and/or maintain LP-5 customers' transformation equipment at terms and rates determined

[70] *Id.* at ¶ 2.

between the Company and the LP-5 customer.[71] In essence, it would allow the Company to build equipment and lease it back to the customer outside of base rates.

Q: HAS THE COMPANY PROVIDED ANY DETAIL ON THIS PROVISION OF THE TARIFF?

A: The Company states that it currently leases two 69,000 Volt to 12,470 Volt substations to customers under lease agreements that began in 1998 and 1991, respectively.[72] The Company states that it is not forecasting leasing additional equipment under these terms, but that it will respond to such customer requests.[73]

Q: WHAT IS YOUR CONCERN WITH THIS PROVISION OF THE LP-5 TARIFF?

A: This provision essentially allows large customers to take service at distribution voltages but avoid paying commensurate distribution rates. For example, the two customers subject to the legacy agreements identified above are effectively taking service at 12,470 volts, which would ordinarily place them on Rate Schedule LP-4 (Large General Service at 12,470 volts). The tariff provision PPL proposes, and presumably these customers' legacy contracts, effect an end-run around this rate classification, enabling them to instead enjoy considerably lower delivery charges on Rate LP-5. This is unfair to other ratepayers.

Q: WHAT IS YOUR RECOMMENDATION RELATED TO THIS LP-5 TARIFF TERM?

[71] Ex. GEO 1 at 99.
[72] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-1-8a.
[73] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-1-8b.

A: I recommend the Commission direct the Company to strike this term from the LP-5 tariff moving forward. Given the age of the two existing contracts, it is appropriate to grandfather those existing customers, but there is no reason to allow this provision to remain in the LP-5 tariff moving forward.

IV. PPL'S LOAD FORECASTING DOES NOT ALIGN WITH BEST PRACTICES

Q: PLEASE EXPLAIN THE UNCERTAINTY INHERENT IN LARGE LOAD FORECASTING.

A: Data centers, with their large size and unique characteristics, are subject to extreme uncertainty. This uncertainty in large load forecasts is not just the conclusion of industry observers and analysts, it is also the outlook and perspective of PJM. According to PJM, "[t]here is growing uncertainty around the accuracy of forward load forecasts because of the unprecedented nature of data center load growth, and there is the need to examine who should bear the risk of these forecasts being incorrect in either direction."[74]

Q: HAVE INDUSTRY PARTICIPANTS VOICED SIMILAR CONCERNS ABOUT THE ACCURACY OF FORECASTS?

A: Yes, there have been examples of industry participants expressing that forecasts of large load growth are likely overstated. For example, Astrid Atkinson, a former senior director of software engineering at Google, stated that there are "five to 10 times

[74] Statement of Manu Asthana on Behalf of PJM Interconnection, L.L.C. FERC Resource Adequacy Technical Conference (May 20, 2025) https://www.pjm.com/-/media/DotCom/documents/ferc/filings/2025/20250516-ad25-7-000-manu.pdf.

more interconnection requests than data centers actually being built."[75] The president of a shale gas producer has likewise said he expects only 10% of data center projects that have been announced to be built.[76] Similarly, Microsoft, in testimony on Georgia Power Company's 2023 IRP Update, commented over-forecasting demand from data centers could lead to procuring excessive carbon intensive generation, and recommended that the Georgia Public Service Commission ("GPSC") only approve near-term resource planning decisions based on "known, mature projects that have made firm commitments to Georgia Power."[77] Data centers customers have suggested that current forecasts are inaccurate and include double counting issues, speculative loads, and low probability projects.[78]

Q: WHY ARE THESE FORECASTS SO UNCERTAIN, AND HOW DO PROSPECTIVE LARGE LOAD CUSTOMERS EXACERBATE THESE CHALLENGES?

A: Duplicate or phantom requests are a primary driver of uncertainty, while utilities have little reason to be skeptical of requests because of their economic incentive to build rate base and receive a return on these investments.

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[75] Brian Martucci, Utility Dive, *A fraction of proposed data centers will get built. Utilities are wising up* (May 15, 2025) https://www.utilitydive.com/news/a-fraction-of-proposed-data-centers-will-get-built-utilities-are wising-up/748214/.

[76] *See* Energy Intelligence. *US Gas Companies Temper Data Center Demand Expectations*. Natural Gas Week, (March 14, 2025) https://www.energyintel.com/00000195-9503-d464-a7b7-d7bff5ce0000.

[77] Microsoft Corp., *Comments on Georgia Power's 2023 Integrated Resource Plan Update*. Microsoft, Docket No. 55378 at 1, 4 (Apr. 1, 2024) https://psc.ga.gov/search/facts-document/?documentId=218199.

[78] *See, e.g.,* Amazon, Calpine, Constellation, Google, Microsoft, Talen, *Joint Stakeholder Options PJM CIFP – Large Load Additions* (Oct. 1, 2025) https://www.pjm.com/-/media/DotCom/committees-groups/cifp-lla/2025/20251001/20251001-item-05d---joint-stakeholder-options---amazon-calpine-constellation-google-microsoft-talen.pdf.

Q: WHAT DO YOU MEAN BY PHANTOM REQUESTS?

A: Phantom requests are speculative and often duplicative requests to connect being submitted by data center customers or developers to multiple utility jurisdictions.

Q: WHY WOULD A PROSPECTIVE DATA CENTER CUSTOMER SUBMIT REQUESTS TO CONNECT TO MULTIPLE UTILITIES?

A: Data center customers are looking to get connected to the grid faster than new energy infrastructure can be built, which has led developers to submit requests to multiple utilities to understand their timeline, rates, and incentives.[79] Industry participants note that "[d]ata center developers consider multiple states as possible locations for data centers, and they query multiple utilities simultaneously for electricity rates and incentives prior to making a final selection."[80]

Q: HOW COMMON ARE PHANTOM REQUESTS?

A: It is difficult to precisely identify the rate of phantom requests. However, utilities have seen up to 30% of their applications submitted in 2024 cancelled.[81] Since 2020, PPL has seen requests for over 151 GW of large load over 269 applications, but only a fraction of that has resulted in signed ESAs.[82] Similarly, Public Interest Organizations commented on a recent FERC docket that "… PJM has no way to cross-check whether a data center in, for example, Exelon's service territory has also

[79] Bianca Giacobone, *Phantom data centers are flooding the load queue*, Latitude Media (March 26, 2025) https://www.latitudemedia.com/news/phantom-data-centers-are-flooding-the-load-queue/.
[80] Jonathan Koomey, Zachary Schmidt, and Tania Das, Tania, *Electricity Demand Growth and Data Centers: A Guide for the Perplexed* 10 (Feb. 2025) https://bipartisanpolicy.org/download/?file=/wp-content/uploads/2025/02/BPC-Report-Electricity-Demand-Growth-and-Data-Centers-A-Guide-for-the-Perplexed.pdf.
[81] Giacobone, *supra* n.79.
[82] Exhibit RN-3, Compiled Discovery Responses, OCA VIII-1 Attachment 1.

made the same proposal in Dominion's territory, and both proposals end up in PJM's forecast even though only one will be built. … [I]n a recent presentation at the Pennsylvania Environmental Law Forum, PJM's own Senior Manager of Government Services, Stephen Bennett, stated that data center companies 'are pitching the same data centers in different locations.'"[83]

Q: DO DATA CENTER CUSTOMERS FACE COSTS FOR SUBMITTING PHANTOM REQUESTS?

A: In general, interconnection requests do not require potential data center customers to make significant financial commitments in comparison to the upgrade costs triggered. Although developers know that they will ultimately need to sign an ESA and make the corresponding financial commitments, until they do so, the cost is relatively low to submit multiple requests.[84] Reflecting on this, a former commissioner with the Public Utilities Commission of Texas stated, "When it's cheaper to buy a queue position than not use your queue position, you'll buy queue positions all day long."[85]

Q: HOW DO PHANTOM REQUESTS REDUCE THE ACCURACY OF LOAD FORECASTS?

A: Often, the number of early-stage customers exceeds later-stage customers that have signed an ESA.[86] In PPL's case, the Company reports that more than 60 GW of potential data center projects have expressed interest in their territory, but that only 13

[83] Public Interest Organizations, *Comments of Public Interest Organizations in response to PJM Interconnection, L.L.C.'s 03/24/2025 Answer to FERC's 02/20/2025 Order under EL25-49* at 16–17, FERC Docket No. EL25-49-000 (April 23, 2025).
[84] LEI Report, *supra* n.25, at 13.
[85] Martucci, *supra* n.75.
[86] LEI Report, *supra* n.25, at 13.

GW are in sufficiently advanced stages to be included in their load forecast.[87] The fact that such a large proportion of load requests may be speculative makes it difficult to develop an accurate load forecast.

Q: DID THE LEGISLATURE RECENTLY IDENTIFY A SIMILAR CONCERN?

A: The legislature recently directed the Commission to provide oversight of the load forecasts submitted by electric distribution companies to PJM.[88] The law includes specific mention of large-load interconnection requests and requires the Commission to "ensure that only projects with a high likelihood of development are included in a forecast, including consideration of financial commitments made by an interconnecting customer."[89] In addition, the Commission is required to collaborate with PJM and other state utility commissions to prevent double-counting of new large loads.[90]

Q: WHEN DOES PPL INCLUDE LOAD FORECASTS FROM INDIVIDUAL LARGE LOAD CUSTOMERS INTO ITS SYSTEMWIDE FORECAST?

A: PPL includes load requests into its forecast after prospective customers have signed a Letter of Authorization ("LOA"). By this point, customers have paid a deposit to proceed with the engineering and design of the requested interconnection, which the

[87] PPL Corp., *PPL Corporation and Blackstone Infrastructure create joint venture to build natural gas generation in Pennsylvania in support of data center development.*, (July 15, 2025) https://investors.pplweb.com/2025-07-15-PPL-Corporation-and-Blackstone-Infrastructure-create-joint-venture-to-build-natural-gas-generation-in-Pennsylvania-in-support-of-data-center-development.
[88] Pa. Act No. 45 of 2025 §1804-B(B)(3).
[89] *Id*.
[90] *Id*.

Company states is a sign that projects are "sufficiently committed to moving forward to be included in load forecasts."[91]

Q: DO YOU AGREE THAT THE EXECUTION OF A LOA DEMONSTRATES THAT A PROJECT IS SUFFICIENTLY CERTAIN TO BE INCLUDED IN A LOAD FORECAST?

Q: No. As I discuss above, data center developers prioritizing speed-to-power may be incented to execute LOAs for more projects than they intend to ultimately build. Such customers will often find it economically preferable to pay for extra queue positions, even where such payments include liquidated engineering and design deposits, as these amounts are relatively insignificant compared to connection costs that are committed to when signing an ESA. I further note that PPL's discovery responses appear to acknowledge this reality: in OSBA-PPL-I-40.c., it defined its "pipeline of [large load customer] projects" as projects for which the customer had executed an ESA.[92]

Q: HOW DOES PPL'S APPROACH COMPARE WITH THE POINT AT WHICH OTHER UTILITIES INCLUDE LARGE LOAD PROJECTS IN THEIR FORECASTS?

A: While approaches to incorporating large loads into forecasts are rapidly evolving, PPL includes the full load forecast from projects much sooner than utilities in other leading jurisdictions typically do. For example, Dominion Energy applies a phased-based approach to categorizing future large load requests, only including loads that

[91] Exhibit RN-3, Compiled Discovery Responses, OCA-VIII-7.
[92] Exhibit RN-3, Compiled Discovery Responses, OSBA-PPL-I-40.c.

have executed an ESA fully in its load forecasts.[93] Similarly, Public Service Company of Colorado recently adopted a similar approach, where only loads that have signed ESA or Interconnection Agreements are included in the company's load forecast.[94]

Q: ARE THERE ANY PROBLEMS THAT CAN ARISE FROM INCLUDING LOAD IN FORECASTS TOO QUICKLY?

A: Yes. If load is included in forecasts too quickly but ultimately does not materialize, then there is a high likely that investments made to interconnect that load will become stranded assets and costs may be shifted onto other customers.

Q: WHAT IS YOUR RECOMMENDATION RELATED TO THE INCORPORATION OF LARGE LOADS INTO LOAD FORECAST?

A: I recommend that the Commission direct PPL to include new large load customers into its load forecast after they have signed an ESA.

Q: DOES THIS RECOMMENDATION APPLY TO ALL LOAD FORECASTS?

A: No. Forecasts of increasing load from EVs and electrification are less subject to the uncertainty I discussed above, and the potential cost impacts of mis-forecasting such distribution-interconnected loads are also less significant. Therefore, I only recommend this treatment of new large loads, such as data centers, which are uniquely uncertain and are at unprecedented magnitudes, as I discussed above.

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[93] Virginia Electric and Power Company, 2024 Integrated Resource Plan, Case No. PUR-2024-00184 (Oct. 15, 2024) https://www.dominionenergy.com/-/media/content/about/our-company/irp/pdfs/2024-irp-w_o-appendices.pdf.

[94] Colorado Pub. Util. Comm'n, Proceeding No. 24A-0442E, Decision No. C25-0747 at 31 (Nov. 6, 2025).

V. PPL CORPORATION'S JOINT VENTURE WITH BLACKSTONE

Q: PLEASE DESCRIBE THE JOINT VENTURE BETWEEN PPL CORPORATION AND BLACKSTONE INFRASTRUCTURE.

A: In July of 2025, PPL Corporation and Blackstone Infrastructure announced a new joint venture (the "JV") to build natural gas plants in Pennsylvania to power new data centers in the state.[95] The JV will construct front-of-the-meter generation on the Marcellus and Utica shale basins, with the intention of quickly accessing gas pipeline capacity in areas of significant data center interest.[96] While PPL Electric is not a party to the joint venture, the Company and the JV share a corporate parent company, PPL Corporation.

Q: WHAT NEED DOES PPL CORPORATION STATE THE NEW JV WILL MEET?

A: In the press release announcing the JV, PPL Corporation states that data center interest in its Pennsylvania service territory has reached 60 GW of potential projects, with more than 13 GW in advanced stages of planning. If all of these projects were to come online, PPL Corporation estimates that there would be a 6 GW capacity shortfall within five to six years. The JV is intended to help meet that capacity

[95] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-I-4 (confirming information in the press release "PPL Corporation and Blackstone Infrastructure create joint venture to build natural gas generation in Pennsylvania in support of data center development" is accurate); PPL Corporation, *PPL Corporation and Blackstone Infrastructure create joint venture to build natural gas generation in Pennsylvania in support of data center development* (July 15, 2025) https://investors.pplweb.com/2025-07-15-PPL-Corporation-and-Blackstone-Infrastructure-create-joint-venture-to-build-natural-gas-generation-in-Pennsylvania-in-support-of-data-center-development.

[96] *Id*.

shortage, which it estimates would require $15 billion in investment, "assuming natural gas combined-cycle units are used to meet this need."[97]

Q: DOES THIS MEAN THAT THE JV WILL BE COMPETING WITH OTHER POWER PRODUCERS TO BUILD GENERATION IN PPL'S SERVICE TERRITORY?

A: Yes, that is exactly what this means. The press release states it expects the JV to build capacity in PPL's service territory,[98] and representatives for the Company have confirmed this in response to discovery.[99]

Q: COULD THIS PRESENT CONFLICTS OF INTEREST AMONG PPL ELECTRIC, PPL CORPORATION, AND THE JOINT VENTURE?

A: Yes, because the obligations of PPL Electric to provide reasonably nondiscriminatory service at just and reasonable rates can conflict with PPL Corporation's financial interests related to the JV. The Proposed Tariff creates two clear opportunities for conflicts of interest, explored further below.

Q: HOW COULD THIS CONFLICT OF INTEREST INAPPROPRIATELY INFLUENCE PPL'S DECISIONS IN WAYS THAT IMPACT CUSTOMERS?

A: First, it could encourage PPL Electric to socialize costs triggered by large load customers. PPL Electric oversees interconnection within its service territory, and as discussed in Section II.ii above, proposes to exercise significant discretion in deciding whether to socialize or directly assign costs of transmission facilities built to serve new interconnection customers. In fact, PPL Electric will probably still retain

[97] *Id*.
[98] *Id*.
[99] *Id*.

influence over cost-allocation outcomes even with the tariff revisions I recommend above, because it will make many decisions regarding the transmission facilities and customer-specific arrangements that may inform LP-5 customers' ultimate cost responsibility.

The allocation of costs of LP-5-customer-triggered facilities will have a direct and immediate impact on those customers' bottom lines. Such impacts can reasonably be expected to influence where, when, and the extent to which such customers establish service – which will correspondingly affect the JV's business prospects. The JV has an interest in reducing LP-5 customers' costs as much as possible, because such reductions may help the JV attract more customers for its services, and/or enable the JV to charge higher prices to those customers.

Indeed, PPL Electric's proposed tariff language appears well-suited to produce this outcome. As I discussed above, PPL Electric proposes to socialize the costs of LP-5 customer-triggered facilities that result in "expanded capacity for new generation,"[100] apparently including new generation developed by the JV. This invites any number of scenarios in which the JV's involvement or influence leads PPL Electric to socialize costs. For example, the JV might partner with a prospective large load customer to propose a joint project that includes both incremental load and JV-sponsored generation. Or, when evaluating a prospective large load customer's application for service – even where the customer might not have already partnered with the JV – PPL Electric may be tempted to oversize transmission upgrades so as to accommodate more future generation additions, thereby expanding the JV's potential

[100] Ex. GEO-1; Exhibit RN-3, Compiled Discovery Responses, EI-PPL I-6(b).

business opportunities and driving down the LP-5 customer's interconnection costs at the expense of captive customers.

Second, PPL Electric could preference the JV projects in the interconnection process, helping those projects connect to the system faster than other projects. This potential conflict exists regardless of the extent to which PPL socializes the costs of JV-supported customer interconnections, as speed to power is often an overriding priority for data centers.

Q: DOES PPL HAVE APPROPRIATE GUARDRAILS IN PLACE TO PROTECT AGAINST THESE POTENTIAL CONFLICTS OF INTEREST?

A: Apparently not. In discovery, EDF asked PPL to produce "all applicable rules, regulations, and policies that would pertain to potential conflicts of interest between PPL and the Joint Venture, including, but not limited to, pertaining to sharing of confidential information and anti-competitive practices."[101] In its response, PPL provided in relevant part that "PPL Electric and any affiliates operating in Pennsylvania will comply with all applicable laws and regulations, including, but not limited to, the Electricity Generation Customer Choice and Competition Act (66 Pa. C.S. § 2801, et seq.), Chapter 54 of the PUC's regulations (52 Pa. Code §§ 54.1, et seq.), and the FERC Standards of Conduct (18 C.F.R. § 358.1, et seq.)."[102]

Notably, this response refers only to publicly-available statutes and regulations. PPL did not provide any internal business rules or policies by which it plans to carry out its compliance with these laws, nor did PPL assert any justification

[101] Exhibit RN-3, Compiled Discovery Responses, EI-PPL III-3.
[102] *Id*. (citing EE II-3).

for withholding such rules or policies. This raises the possibility that PPL has no such rules or policies, which if true, would be extremely concerning.

Moreover, it is not clear whether the laws PPL cites, even with corresponding implementing policies, would be sufficient to address the conflicts that present here. I am not an attorney, and do not purport to offer a legal opinion; I understand such issues are more properly addressed elsewhere in this proceeding. At such stage of the proceeding, I would urge the parties and Commission to examine how, if at all, PPL's cited laws would apply to my chief concern: PPL's incentives to preference certain customers with respect to retail delivery service, where such preference has the effect of benefiting an unregulated affiliate.

Q: WHAT IS YOUR RECOMMENDATION TO MITIGATE CONFLICTS OF INTEREST FROM THE JV?

A: At a minimum, the Commission should adopt my recommendations above concerning allocation of costs to serve LP-5 customers. Directly assigning and securing payment of all such costs removes the need for PPL Electric to exercise discretion about whether and when to allocate costs to JV-supported large load customers. This would go a long way toward mitigating (though not eliminating) the risk of over-socializing costs to benefit JV-supported customers. This approach would not, however, resolve PPL Electric's potential incentives to prioritize JV-owned generation projects over competitors' projects.

Therefore, PPL Electric should not be permitted to connect any projects involving its JV unless and until it files, and receives Commission approval of, applicable affiliated interest agreement(s) and relevant policies to safeguard against

these conflicts. At a minimum, these proposed agreement(s) and policies should be served upon parties to this proceeding contemporaneous with their filing, to ensure transparency and opportunity for input.

VI. DISTRIBUTED ENERGY MANAGEMENT SYSTEM (DERMS)

Q: DOES PPL PROPOSE RECOVERING COSTS RELATED TO IMPLEMENTING ITS DERMS CAPABILITIES IN THIS PROCEEDING?

A: Yes. PPL has included a forecast of costs related to implementing "DERMS Capabilities" in years 2025-2029. Specifically, the Company is asking to include approximately $5 million in rate base in the fully projected test year, projects similar annual expenditures for the following four years, for a total of $26.3 million over the five-year period.[103]

Q: HOW DOES PPL DEFINE WHAT THESE COSTS WILL SUPPORT?

A: The Company states that these costs will support the installation of remote monitoring devices to improve the function and performance of PPL's electric grid by integrating customer solar systems into the Company's Distributed Energy Management System ("DERMS").[104] The Company states that these cost estimates were developed based on an assumption of deploying 3,000 devices per year over the five-year period, based on the Company's DER Management Pilot Program.[105]

[103] PPL, Ex. DAU 1, Docket No. R-2025-3057164 (Sept. 30, 2025).
[104] PPL, Direct Testimony of Dennis A. Urban, Jr., 15:3-7, Docket No. R-2025-3057164 (Sept. 30, 2025).
[105] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-II-1.

Q: HAS THE COMMISSION ADDRESSED THE COMPANY'S DERMS PLAN ELSEWHERE?

A: Yes, it has. On December 3, 2025, the Commission entered an Order in Docket P-2024-3049223 approving, with certain modifications, the Company's Second DER Management Plan, which describes how the Company plans to implement certain DERMS capabilities. In its Order, the Commission approved expansion of the Company's DER Capability Pilot program, coupled with a requirement to conduct an RFP from third-party aggregators who could also provide DER control capabilities.[106] The Order also requires the Company to file a DER Orchestration Plan with the Commission within twelve months of the Commission's Order.[107] This Plan must include "(1) PPL's DER integration strategy; (2) alternatives analysis considering the size and type of DER, third-party services and procurements, and the enabling costs for integration; and (3) a cost-benefit or cost-effectiveness framework used to evaluate the alternatives analysis and selected approach," and must be filed contemporaneously with "an evaluation of three different flexible interconnection approaches."[108]

Q: HOW DOES THE COMMISSION'S DECISION IMPACT THE COMPANY'S FORECAST DERMS CAPABILITY COSTS?

A: The Commission's Order did not authorize the Company to recover the costs of the Second DER Management Plan, which is instead under consideration in this

[106] Rewrite Opinion and Order, *supra* n. 61, at 56–58.
[107] *Id*. at 63
[108] *Id*.

proceeding.[109] The Order increases the uncertainty around these costs. It appears that the program costs could increase significantly as the Order removes the 3,000 device annual cap, which the Company's forecast was based on. However, the costs could also be significantly reduced if the results of its RFP and the details of the DER Orchestration Plan identify a lower-cost option to achieve the same capabilities.

Q: DO YOU HAVE OTHER CONCERNS AROUND THE COMPANY'S PROJECTED COSTS TO IMPLEMENT THE DERMS CAPABILITY?

A: Yes. First, the Company's proposal is relatively costly, at approximately $1,700 per device.[110] This is a significant expenditure per device and the Company does not provide granular cost analysis to support this estimate. Second, whereas the Company's DER Management Plan itself is limited to control of solar resources, the DER Orchestration plan will not be, as it will include analysis considering the size and type of DER. The deployment and management of DER technologies besides solar, such as distributed storage and flexible loads, can provide substantial additional opportunities. The Company's analysis of such DERs, and its treatment thereof in the DER Orchestration Plan, will likely inform both potential costs and benefits of program implementation.

[109] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-II-4 ("The Company does not have a 'DERMS proposal' in this proceeding. PPL Electric is only seeking to recover the costs associated with the 'DERMS Capability' described in Mr. Urban's direct testimony (PPL Electric St. No. 2).").
[110] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-II-1.

Q: ARE THERE OTHER BENEFITS RELATED TO DERS THAT THE COMPANY SHOULD BE LEVERAGING?

A: As discussed previously in my testimony, data center load flexibility can utilize DERS and operational changes to provide significant benefits to the grid. The Company forecasts up to 8 GW of data center load over the next 5-6 years. The potential load increase comes with significant concerns around resource adequacy, as the Commission has acknowledged.

The Company should leverage the development of the DER Orchestration Plan, and its ultimate use of the DERMS and related systems, to deliver maximum value from its investments. In particular, the Company should examine and explain how its analyses and investments can support orchestration of flexible loads, including large loads, to mitigate the system issues they pose.

Q: WHAT IS YOUR RECOMMENDATION RELATED TO THE PROPOSED DERMS CAPABILITIES COSTS?

A: It is premature to include these costs within the Company's rates, given the uncertainty around the magnitude of these costs, the third-party aggregators' RFP, and the development of the DER Orchestration Plan. For these reasons, I recommend that the Commission reject the Company's proposal to include these costs within rates as the accuracy and prudence of these costs cannot be supported at this time.

Q: DO YOU HAVE OTHER RECOMMENDATIONS RELATED TO THE DER ORCHESTRATION PLAN?

A: As the Company develops its DER Orchestration Plan, the Commission should direct the Company to explore data center load flexibility, as I discussed previously in my

testimony. In addition, the Company must look beyond solar to other DER technologies and control approaches, while ensuring that robust decision analysis and analytics, such as cost-benefit analysis, is used to ensure that ratepayers are protected from frivolous investments.

VII. EV TOU REBATE

Q: WHY IS THE COMPANY PROPOSING A RESIDENTIAL EV TIME-OF-USE (TOU) CHARGING REBATE PROGRAM?

A: Electric vehicle (EV) adoption is accelerating across the Company's Pennsylvania territory, which is critical for decarbonizing the transportation sector but can raise challenges for the distribution grid. The Company highlights that EV charging, which tends to increase net load during PPL's peak demand periods, can lead to load variability and congestion at the distribution level, causing stress on local feeders and substations.[111] To mitigate these effects, particularly during peak demand periods, PPL is proposing its Residential EV TOU Charging Rebate program.

Q: WHAT IS PPL PROPOSING IN THIS CASE WITH RESPECT TO ITS EV TOU PROGRAM?

A: PPL is proposing to offer a flat rebate of $10 to customers who conduct at least 80% of their charging during off-peak hours in the applicable billing period.[112] To qualify, customers must use Level 2 chargers that are compatible and certified by PPL.[113] On-peak periods are defined as from 4:00 PM to 7:00 PM during June, July, and August,

[111] PPL, St. No. 20, Direct Testimony of James Conrad at 4: 9–14 ("Conrad Direct"), Docket No. R-2025-3057164 (Sept. 30, 2025).
[112] Conrad Direct at 5:12–14.
[113] Conrad Direct at 5:5, 5:16–17.

as well as from 6:00 AM to 9:00 AM and from 6:00 PM to 8:00 PM during December, January, and February; all other times are considered off-peak.[114]

Q: WHO IS ELIGIBLE TO PARTICIPATE IN THE EV TOU REBATE PROGRAM?

A: All residential customers who own an EV are eligible to participate, though participation will be capped at 2,000 customers.[115]

Q: WHAT DATA IS PPL PLANNING TO COLLECT AS PART OF THIS PROGRAM?

A: The Company plans to use approved telematics or Electric Vehicle Supply Equipment ("EVSE") platforms to validate charging session data. PPL will then use that data to improve planning practices and operational efficiencies. Though the Company has not committed to specific uses of the data, it states that examples of data usage could include (i) determining EV charging load shapes and peak capacity; (ii) identifying the locational distribution of EV charging and identifying areas of high growth; or (iii) forecasting day-ahead load and potential system constraints.[116]

Q: WHAT RELATED COSTS DOES PPL PROPOSE TO RECOVER HERE?

A: In addition to rebate costs of $10/customer (or up to $120/customer annually), the Software as a Service (SaaS) provider chosen by PPL will cost $125,000 per year, plus an additional $36 per year for EV/EVSE devices above 1,250 devices.[117] In

[114] Ex. GEO-1 at page 87; *but see* Conrad Direct at 5: 6–8 (defining these times as "on-peak" rather than "off-peak"). It was clarified in PPL Response to Data Request CAUSE-PA-V-17 that this was a mistake which will be corrected in the Company's rebuttal testimony.
[115] Conrad Direct at 5:14–18.
[116] Conrad Direct at 6:20 – 7:6.
[117] Exhibit RN-3, Compiled Discovery Responses, OCA-VII-74.

addition to these costs, the program has a $5,000 setup fee and will cost an additional $120,000 in O&M expenses to provide the rebates.[118] If the program were to reach its 2,000 participant limit, that would come out to $136 per participant for non-rebate costs; $76 and $60 per participant, respectively, would pay for the data vendor and the O&M expense. This means that the cost per participant of running the program would be $16 higher than the maximum annual rebate a customer could earn ($10 per period times 12 months), for total per-customer program cost of up to $256 each year.

Q: DO YOU HAVE CONCERNS WITH PPL'S PROPOSAL FOR AN EV TOU PROGRAM?

A: Yes, I have several concerns with the design of the Company's proposal. First, it uses different on- and off-peak periods than PPL's currently available supply TOU rate.[119] Although distribution and supply rates serve somewhat different purposes – *i.e.*, distribution system peaks do not necessarily align with supply system peaks – the benefits of embedding such distinction in a distribution TOU rate program here are outweighed by the considerable customer confusion it would create. Second, a rebate program is often a more expensive and less effective way to incentivize customers to shift their load than providing a price signal via a TOU rate. Third, the Company does not provide any cost justification for the program. While I agree in concept with time-varying distribution rates, the Company has not shown that the benefits of its proposal will outweigh its implementation costs, which increases my concern that this may not be an efficient solution to the problem PPL is trying to solve. Finally, the rebate is

[118] *Id.*
[119] *See* Ex. GEO-1, at 297, 380.

structured in a way that a customer could have no behavioral change at all, and still be paid the rebate by other non-participants. Specifically, PPL does not have baseline charging data so the customer could already be charging off-peak the majority of the time. This does not align with cost causation and is inequitable.

Q: WHAT DO YOU MEAN THAT A REBATE PROGRAM IS MORE EXPENSIVE THAN PROVIDING A PRICE SIGNAL VIA A TOU RATE?

A: The Company's proposed program seeks to pay a flat award to customers that avoid peak load periods. It does not include countervailing negative incentives for customers that do not avoid peak periods. Thus, the program creates new costs as the rebates must be funded by all other customers. On balance, these new costs offset the potential savings to be gained. Indeed, PPL's proposed rebate amount is not tethered to a quantification of system costs avoided through customer load-shifting, so it is not clear whether such benefits would outweigh the program's costs.

A well-designed TOU rate, on the other hand, would offer participating customers an opportunity to lower their bills in exchange for lowering system costs. Such a rate should also penalize customers who charge during peak system conditions and thereby increase the Company's costs to serve them. This approach does not require the Company to spend ratepayer money to provide rebates; rather, it would compensate customers in proportion to the costs they impose.

Q: EXPLAIN YOUR CONCERN THAT THE COMPANY HAS NOT PROVIDED SUFFICIENT PRICE JUSTIFICATION?

A: The Company provides no reasoning for the $10 per customer rebate, and as discussed above, has neither data nor analysis that would quantify the expected benefits of the Program.

Q: HOW COULD PPL IMPROVE ITS EV TOU PROGRAM TO MORE EFFECTIVELY ACHIEVE THEIR GOALS?

A: Rather than paying customers to avoid costs through a rebate, a Residential EV TOU distribution rate would likely be cheaper and more equitable for customers.

Q: HAS PPL CONSIDERED A RESIDENTIAL EV TOU RATE?

A: Yes, PPL states that it considered a TOU rate for distribution rates as an alternative to the proposed program.[120] However, the Company states it does not have sufficient EV penetration to "create system benefits from a TOU rate that could be charged to other customers and be consistent with cost of service principles."[121]

Q: DO YOU AGREE WITH PPL'S RATIONALE?

A: No. The distribution cost of serving on-peak load, versus off-peak load, does not solely depend on EV penetration levels. It is instead a function of the extent of PPL's investments that are driven by peak demand, as opposed to other cost drivers. The Company apparently acknowledged this in discovery.[122] Fortunately, PPL has already

[120] Exhibit RN-3, Compiled Discovery Responses, EI-PPL-II-10.
[121] *Id*.
[122] Exhibit RN-3, Compiled Discovery Responses, OSBA-PPL-I-35.a ("Off-peak loads do not drive upstream distribution capacity needs because upstream distribution investments are planned based on the system's peak loading conditions. . . . PPL Electric's statement regarding off-peak Electric Vehicle charging was intended to reflect that distribution planning is based on system peak periods, not on individual customer billing determinants.").

identified the proportion of its demand-driven system costs as part of its Allocated Cost of Service Study filed as part of this proceeding.

Q: HAVE OTHER UTILITIES DEVELOPED TIME-VARYING DISTRIBUTION RATES?

A: Commonwealth Edison and Ameren in Illinois recently had time-varying delivery rates for residential customers approved. Under these proposals, customers who choose this rate, both energy supply and delivery rates will be time-varying to incentivize customers to change the timing of their electricity usage. The rates were specifically designed to provide EV owners with an incentive to charge during off-peak periods.[123]

Q: WHY IS A TOU RATE PREFERABLE TO A REBATE PROGRAM?

A: As discussed, above TOU rates provide customers with a similar or greater price signal as a rebate program, and also penalize customers who choose to charge during peak times. In addition, a TOU rate should not require significant data-acquisition costs, because the Company already collects time-differentiated customer consumption data to administer its supply TOU rate. Thus, it should achieve the same or greater benefit as the program proposed by the Company at a lower cost.

Q: WHAT IS YOUR RECOMMENDATION FOR THE EV TOU CHARGING REBATE PROGRAM?

A: I recommend that the Commission reject the Company's proposal and, instead, direct the Company to implement a time-varying residential delivery rate option for

[123] *E.g.*, January 16, 2025 Order, Docket 24-0378 (Ill. Comm. Comm'n Jan. 16, 2025) https://www.icc.illinois.gov/docket/P2024-0378/documents/360200/files/630772.pdf.

interested customers. This rate could be marketed to EV owners and other customers who may want to control costs.

Q: DO YOU HAVE RECOMMENDATIONS ON THE DESIGN OF THE TOU DELIVERY RATE OPTION?

A: For ease and simplicity, the peak and off-peak periods should be aligned with the Company's time-of-use Generation Supply Charge, which defines on-peak hours as 2-6 p.m. in the summer and 4-8 p.m. in the winter.[124] Creating a program with different peak hours, as proposed by the Company, would be confusing for customers.

The base residential distribution rate ultimately adopted in this proceeding should be the TOU rate's foundation. Such rate would then be adjusted up for the on-peak period, and down for the off-peak period, to achieve a ratio (or "rate factor") of 2.8.

Q: HOW DID YOU DERIVE THIS RATE FACTOR OF 2.8?

A: I used the residential distribution costs in the Company's Cost of Service study and assigned all demand-related costs to the peak hours. Costs in the off-peak hours include fuel costs and customer costs recovered through volumetric rates. This peak to off-peak price ratio is consistent with the rate in Illinois approved for Commonwealth Edison that has a peak to off-peak price ratio of 2.7.[125]

[124] PPL Electric Utilities Corp., Supplement No. 314, Electric Pa. P.U.C. No. 201, Generation Supply Charge-1, GenerationSupplyCharge1GSC.ashx
[125] *See, e.g.,* January 16, 2025 Order at 141, *supra* note 123.

VIII. RECOMMENDATIONS AND CONCLUSION

Q: PLEASE SUMMARIZE YOUR RECOMMENDATIONS FOR THE COMMISSION.

A: In my testimony I recommend the Commission:

9. Require PPL to directly assign all costs of transmission network upgrades built to serve large load customers to such customers. PPL should recover those costs directly from interconnecting customers through up-front deposits or other financial security, and refund such deposits or security over time in parallel with the customer's payment of transmission charges.
10. Require PPL to increase the initial contract term to 15 years for LP-5 customers, excluding any ramping period.
11. Require PPL to include evaluation of flexible connection tariffs and options for large load customers as part of, or contemporaneous with, the DER Orchestration Plan already required of the Company in Docket P-2024-3049223.
12. Direct PPL to only include new large load customers into its load forecast after they have signed an ESA.
13. Strike the term from the LP-5 tariff moving forward that allows the Company to construct, own, operate, and/or maintain LP-5 customers' transformation equipment at terms and rates determined between the Company and the LP-5 customer, allowing existing contracts to be grandfathered in.
14. Not permit PPL to connect any projects involving its JV unless and until it files, and receives Commission approval of, applicable affiliated interest agreement(s) and relevant policies to safeguard against conflicts.
15. Reject PPL's proposal to include DERMS costs within rates until the Company completes its DER Orchestration Plan.
16. Reject PPL's EV TOU charging rebate program and, instead, direct PPL to implement a time-varying residential delivery rate option for interested customers with peak hours consistent with the Company's Supply TOU rate

and a peak to off-peak price ratio of 2.8.

Q: DOES THIS CONCLUDE YOUR TESTIMONY?

A: Yes.

EXHBIT RN-1

RON NELSON CIRRICULUM VITAE

RON NELSON

ON BEHALF OF

ENVIRONMENTAL INTERVENORS

Ron Nelson

Partner, (360) 201-2827, rnelson@currentenergy.group

Education

MS Agricultural and Resource Economics
Colorado State University, 2013

BA Environmental Economics
Western Washington University, 2006

Work Experience

Founding Partner, Current Energy Group (May 2024 – Present)

- Subject matter and testimony expert in advanced rate design, embedded and marginal cost of service modeling, performance-based regulation, gas decarbonization, and DER integration and compensation.
- Designing and implementing policies and programs to decarbonize energy systems including deployment of distributed energy resources, demand-side management programs, energy storage and grid integration.

Founder, Volt-Watt Consulting LLC (2024 – Present)

Senior Director, Strategen Consulting, (2018 –February 2024)

- Expert witness and advisor that has testified across 20 states in over 80 proceedings and supported multiple state commissions in various proceedings

Economist, Minnesota Attorney General's Office (2013-2017)

- Provided expert testimony on cost of service modeling, rate design, grid modernization and utility business models.
- Analyzing issues related to conservation incentive programs, value of solar, grid modernization, performance-based regulation, renewable energy program design, and MISO.
- Reviewed and made recommendation to improve gas company pipeline replacement programs, demand response tariffs, performance metrics, and rate designs

Graduate Research Associate, Colorado State University (2011-2013)

Publications

DER Integration Framework: Regulatory Innovation for DER Compensation and Cost Allocation. McDonnell, Nelson, and Mims Frick. January 2025. Lawrence Berkeley

National Laboratory. Available: https://eta-publications.lbl.gov/sites/default/files/2025-01/der_integration_framework_final_20250117.pdf

Demand Charges in the Electricity Sector. Speetles, LeBel, Nelson, Zimny-Schmitt, Stright, and McLaren. Funded by the DOE: Office of Electricity. Forthcoming

"A Regulator's Blueprint for 21st Century Has Utility Planning," A Report for Advanced Energy United (2023)
Report

Led the development of a report that provided a blueprint for state public utility commissions that are interested in developing gas utility planning requirements to improve transparency into gas utility resource and capital investment plans.

Nonpipeline Alternative Analysis Framework for the Colorado Public Utilities Commission on Behalf of Lawrence Berkeley National Laboratory (2023)
Available: https://emp.lbl.gov/publications/framework-non-pipeline-alternatives

Through a collaboration with Lawrence Berkeley National Laboratory and the Colorado Public Utilities Commission, I led the development of two reports that first examined the existing regulatory approaches for non-pipeline alternatives, and then proposed a regulatory framework.

Consumers Energy Gas Bill Impact Analysis: A Case Study of the Effects of Planned Capital Expenditures and Electrification Trends on Behalf of Advanced Energy United (2023)
White Paper

Quantified the impact of gas utility capital improvement projects on customer rates Consumers Energy gas in Michigan. The paper found that Michigan residential customers with Consumers Energy can expect to see their gas bills steadily increase over the next decade – up to 49% over 2021 levels – due to projected utility capital expenditures and electrification trends.

Projects

Represent Maryland OPC in PC44 DSP and Interconnection Working Groups. 2022-Present. The DSP has been working on a process for stakeholder engagement and review of Maryland utilities distribution system planning processes. The interconnection has designed and implemented a new DER cost allocation approach called the Maryland Cost Allocation Mechanism (MCAM). The ultimately adopted MCAM was designed by Ron and prices hosting capacity by location and scarcity.

GridLab CHARGED Initiative - Flexible Connections, DER Planning, and Advance Rate Design Working Groups – Represent clients in Minnesota, Massachusetts, and Illinois in interconnection, flexible interconnection, interagency rates working group, long term system planning processes, and proactive planning processes. 2021-Present

Maine's Governor's Energy Office: Working in collaboration with Central Maine Power to design and implement non-firm import and export tariffs. 2024

Puerto Rico Energy Bureau – Facilitator and presenter for the Smart Inverter Implementation Working Group. Case No. NEPR-MI-2019-0009. 2024-Present

Puerto Rico Energy Bureau – Support on various regulatory matters. 2024-Present

Hawaii Public Utilities Commission: Advanced Rate Design Proceeding. Docket No. 201-90323. 2020-2021. Documents available: https://puc.hawaii.gov/energy/der/ard/

Hawaii Public Utilities Commission -Consulted on PBR, rate design, community solar gardens program design, and DER integration. 2018-2024

Kentucky Public Service Commission – Trained staff on cost of service, rate design, distribution system planning, and DER integration. Supported the Commission on all Net Energy Metering Dockets from 2020-2024.

Minnesota Valley Electric Cooperative. Supported on power supply and advanced rate design roadmap. 2023

Xcel C&I Rate Design. Ron used the cost duration model and other embedded cost results to inform a C&I critical peak pricing rate proposal on behalf of Fresh Energy. The MN PUC eventually required Xcel to pilot Ron's proposal across 100s of its customers. Available here: https://www.edockets.state.mn.us/documents/%7B20226272-0000-C71D-A2A8-39EA2C541997%7D/download?contentSequence=0&rowIndex=10

California Energy Storage Alliance. Supported CESA in the SCE Wholesale Distribution Access Tariff Proceeding at FERC. 2019

Expert Testimony

82, In the Matter of the Application of the Yankee Gas Services Company d/b/a Eversource Energy to Amend Its Rate Schedules. Docket No. 24-12-01. On Behalf of the Connecticut State Office of Consumer Advocate.
Rate Design and Cost of Service

81. Petition of NSTAR Electric Company d/b/a Eversource Energy for Approval to Offer Optional Electric Vehicle Time-of-Use Rates. Petition of Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid for Approval to offer Optional Electric Vehicle Time-of-Use Rates. On Behalf of the Massachusetts AGO (with Andy Eiden)
EV TOU Rate Design, Submetering
Direct

80. In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.
Embedded Cost of Service Study, Flexible Connections, Rate Design
Direct Surrebuttal

79. In the Matter of the Applications of The Dayton Power and Light Company for Approval of Phase 2 of Its Smart Grid Plan and for Approval of Certain Accounting Methods. Case No. 24-0112-EL-GRD. On Behalf of Office of Consumer Counsel.
Grid Modernization Rider Proposal
Direct

78. Petition of PPL Electric Utilities Corporation for Approval of its Second Distributed Energy Resources Management Plan. Docket No. R-2024 -3049223. On Behalf of PA OCA.
DERMS Implementation, Flexible Interconnection, Export Tariffs, Smart Inverters
Direct

77. Pennsylvania Public Utility Commission v. PECO Gas Company – Electric Division. Docket No. R-2024-03046932. On Behalf of PA OCA.
Weather Normalization Adjustment

76. Pennsylvania Public Utility Commission v. PECO Energy Company – Electric Division. Docket No. R-2024-3046931. On Behalf of PA OCA.
EV Program Design and Load Management

75. Southern Maryland Electric Cooperative, INC's Application for adjustment to Its retail rates and changes for electric distribution service and other tariff revisions. On Behalf of Maryland OPC.
Cost of Service, Rate Design
Direct Rebuttal

74. Order Requiring Ameren Illinois Company to Refile an Initial Multi-Year Integrated Grid Plan and Initiating Proceeding to Determine Whether the Plan is Reasonable and Complies with the Public Utilities Act. May 13, 2024. Docket No. 22-0487. On Behalf of Environmental Law and Policy Center, Natural Resources Defense Council, Union of Concerned Scientists, and Vote Solar.

Marginal Cost of Service, Proactive Hosting Capacity
Direct

73. Order Requiring Commonwealth Edison Company to Refile an Initial Multi-Year Integrated Grid Plan and Initiating Proceeding to Determine Whether the Plan is Reasonable and Complies with the Public Utilities Act. May 22, 2023. Docket No. 22-0486. On Behalf of Environmental Law and Policy Center, Natural Resources Defense Council, Union of Concerned Scientists, and Vote Solar.
Marginal Cost of Service, Proactive Hosting Capacity, Peak Load Reduction Programs
Direct Rebuttal

72. PJM Interconnection, L.L.C., Revisions to Incorporate Cost Responsibility Assignments for Regional Transmission Expansion Plan Baseline Upgrades (Jan. 10, 2024), Docket No. ER24-843, Accession No. 20240110-5117. Affidavit on behalf of Maryland OPC
Transmission Planning and Cost Allocation
Affidavit

71. Petition of Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, pursuant to F.L. c. 164 for approval of a General Increase in Base Distribution Rates for Electric Service and a Performance-based Ratemaking Plan. DPU 23-150. **Cost of service and Rate Design**
Direct

70. Easton Utilities Commission's Application for Authority to Increase Its Rates and Charges for Electric Service and Gas Service. On behalf of Maryland OPC. Case No. 9719.
Cost of service and Rate Design
Direct

69.In the Matter of the Tariff Revisions Designated as TA544-8 Filed by Chugach Electric Association, INC. U-23-047. On behalf of AARP.
Cost of service and Rate Design
Direct

68. Petition of Fitchburg Gas and Electric Light Company d/b/a Unitil, pursuant to G.L. c. 164, § 92B, for approval by the Department of Public Utilities of its Electric Sector Modernization Plan. D.P.U. 24-12, Petition of Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid, pursuant to G.L. c. 164, § 92B, for approval by the Department of Public Utilities of its Electric Sector Modernization Plan. D.P.U. 24-11, Petition of NSTAR Electric Company d/b/a Eversource Energy, pursuant to G.L. c. 164, § 92B, for approval by the Department of Public Utilities of its Electric Sector Modernization Plan. D.P.U. 24-10. On behalf of the MA AGO
Grid Planning and DER Integration
Direct

67. In the Matter of the Application of Potomac Electric Power Company for and Electric Multi-Year Plan for the Distribution of Electric Energy Case No. 9702. On behalf of Maryland OPC.
Electric Rate Design and Forecasting
Direct

66. In the Matter of the Application of Nevada Power Company, d/b/a NV Energy, files pursuant to NRS 704.110 (3) and (4), addressing its annual revenue requirement for general rates charged to all classes of customers. On behalf of SWEEP.
Electric TOU Rate Design
Testimony

65. In the Matter of Advice No. 1923 – Electric of Public Service Company of Colorado to Revise its Colorado P.U.C. No. 8 – Electric Tariff to Reset the General Rate Schedule Adjustments, to Place into Effect Revised Base Rates, and to Implement Other Phase II Tariff Proposals to Become Effective June 15, 2023. On behalf of WRA.
Electric TOU Rate Design
Testimony

64. Application of Baltimore Gas and Electric Company for a Second Electric and Gas Multi-Year Plan Case No. 9692. On behalf of Maryland OPC
Electric and Gas Rate Design, Gas Transition, Bill Impacts
Direct

63. Massachusetts Electric Company Nantucket Electric Company d/b/a National Grid, Capital Investment Project Filing: D.P.U. 22-170, 23-06, 23-09, and 23-12 On Behalf of the MA AGO w/ Panelists Jorge Camacho and Eli Asher
DER Integration, Interconnection and Cost Allocation
Direct | Surrebuttal

62. Order Requiring Commonwealth Edison Company to file an Initial Multi-Year Integrated Grid Plan and Initiating Proceeding to Determine Whether the Plan is Reasonable and Complies with the Public Utilities Act. Docket No. 22-0486. On Behalf of Environmental Law and Policy Center, Natural Resources Defense Council, Union of Concerned Scientists, and Vote Solar.
Hosting Capacity, Value of DER, Peak Load Reduction, Flexible Interconnection, DERMS
Direct

61. Ameren Illinois Company. Proposed General Increase in Rates and Revisions to Other Terms and Conditions of Service. Docket No. 23-0067. On Behalf of Environmental Law and Policy Center, Environmental Defense Fund, Natural Resources Defense Council, Illinois State Public Interest Research Group, Inc.
Gas Transition, Capital Planning, Line Extensions, Non-Pipeline Alternatives, Bill Impacts, Gas System Planning, PBR, Rate Design
Direct Rebuttal

60. Pennsylvania Public Utility Commission V. Philadelphia Gas Works. Docket No. R-2022-3034264. On Behalf of The Office of Consumer Advocate
Weather Normalization Adjustment and Decoupling

59. DEP and DEC EVSE Program. Docket No. 2022-158-E. On Behalf of The South Carolina Office of Regulatory Staff
EV Program Design
Direct | Surrebuttal

58. Petition of Philadelphia Gas Works for Approval on Less than Statutory Notice of Tariff Supplement Revising Weather Normalization Adjustment. Docket No. 2022-3034264. On Behalf of the Office of the Consumer Advocate
Weather Normalization Adjustment

57. In the Matter of Application of Duke Energy Progress, LLC, for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina and for Performance Based Regulation. On Behalf of the North Carolina Attorney General's Office
Cost of Service, Rate Design, Performance-Based Regulation
Direct

56. Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and the Electric Service Rules, Regulations, and Conditions of Service for Electric Service in the State of Oklahoma and to Approve a Formula Based Rate Proposal . On Behalf of AARP
Cost of Service and Rate Design
Responsive Testimony

55. Montana-Dakota Utilities Co. 2022 Electric Rate Increase Application. On Behalf of AARP
Cost of Service and Rate Design
Direct | Surrebuttal

54. Northern Indiana Public Service Company Rate Case. On Behalf of Citizens Action Coalition
Cost of Service and Rate Design
Direct

53. Central Maine Power Company: Request for Approval of Distribution Rate Increase and Rate Design Changes Pursuant to 35-A M.R.S. Section 307, Docket 2022-00152, On Behalf of the Governor's Energy Office w/Panelists Caroline Palmer and Nikhil Balakumar. On Behalf of the Governor's Energy Office
Marginal Cost of Service, Performance-Based Regulation, Distribution System Planning
Direct

52. Georgia Power Company's 2022 Rate Case. On Behalf of Americans for Affordable and Clean Energy

Electric Vehicle Rate Design
Direct

51. In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota (Docket No 21-630), On Behalf of the Citizen's Utility Board of Minnesota
Rate Riders, Fuel Clause Risk Sharing, and MYRP Structure
Direct | Rebuttal

50. In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota (Docket No 21-630), On Behalf of the Clean Energy Organizations
Advanced Rate Design, Regulatory Sandbox, TOU Rate Design
Direct | Surrebuttal

49. NSTAR Electric Company d/b/a Eversource Energy, Capital Investment Project Filing: D.P.U. 22-51 through 55 On Behalf of the MA AGO w/ Panelists Jorge Camacho and Eli Asher
DER Integration, Interconnection and Cost Allocation
Direct | Surrebuttal

48. Massachusetts Electric Company Nantucket Electric Company d/b/a National Grid, Capital Investment Project Filing: Shutesbury (D.P.U. 22-61) On Behalf of the MA AGO w/ Panelists Jorge Camacho and Eli Asher
DER Integration, Interconnection and Cost Allocation
Direct

47. In the Matter of Delmarva Power and Light Company's Application for an Electric Multi-Year Plan (Case No. 9681) On Behalf of the Office of People's Counsel w/ Panelist Jorge Camacho
Distribution System Planning, Capital Investment Plan, Multi-Year Rate Plan Structure, Revenue Decoupling
Direct (No. 21) | Rebuttal (No. 23)

46. Petition of NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of the Company's Marion-Fairhaven capital project proposal under the Provisional Program established by the Department in Provisional System Planning Program, D.P.U 20-75-B (2021) (D.P.U. 22-47) On Behalf of the MA AGO w/ Panelists Jorge Camacho, Eli Asher, and Fred Schaefer
DER Integration, Interconnection and Cost Allocation
Direct | Surrebuttal

45. Petition for Approval of Beneficial Electrification Plan under the Electric Vehicle Act, 20 ILCS 627/45 and New EV Charging Delivery Classes under the Public Utilities Act, Article IX. (Docket No. 22-0432 and 22-0442) On Behalf of NRDC, Sierra Club, EDF, RHA and Little Village Environmental Justice Organization (LVEJO)

Electric Vehicle Rate Design and Energy Management Systems

44. Petition for Approval of Beneficial Electrification Plan pursuant to Section 45 of the Electric Vehicle Act (Docket No. 22-0431 and 22-0443) On Behalf of NRDC, Sierra Club, EDF, and RHA
Electric Vehicle Rate Design and Energy Management Systems

43. In the Matter of the Application of Oklahoma Gas & Electric Company for an Order of the Commission Authorizing Applicant to Modify Its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma
Cost of service, rate design, formula rate plan
Direct | Stipulation

42. Petition for Establishment of Performance Metrics Under Section 16-108.18(e) of the Public Utilities Act, Commonwealth Edison Company, Docket No. 22-0067 On Behalf of NRDC
Demand Response and Electric Vehicle Performance Metrics
Direct | Rebuttal

41. Petition for Establishment of Performance Metrics Under Section 16-108.18(e) of the Public Utilities Act, Ameren Illinois Company, Docket No. 22-0063 On Behalf of NRDC
Demand Response and Electric Vehicle Performance Metrics
Direct | Rebuttal

40. In the matter of the application of CONSUMERS ENERGY COMPANY for authority to increase its rates for the distribution of natural gas and for other relief. U-21148. On Behalf of NRDC
Performance-based regulation and gas decarbonization
Direct

39. Petition of NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of the Company's Marion-Fairhaven capital project proposal under the Provisional Program established by the Department in Provisional System Planning Program, D.P.U 20-75-B (2021)
DER integration, Flexible interconnection, Capital Investment Project
Direct | Surrebuttal

38. In the Matter of the Application of Oklahoma Gas & Electric Company for an Order of the Commission Authorizing Applicant to Modify Its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma
Cost of service, rate design, formula rate plan
Direct | Stipulation

37. In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Utility Service in Minnesota. Docket No. E-015/GR-21-335. On Behalf of CUB Minnesota
Cost recovery, cost of service, and revenue apportionment
Direct | Surrebuttal

36. In the matter of the application of CONSUMERS ENERGY COMPANY for authority to increase its rates for the distribution of natural gas and for other relief. U-21148. On Behalf of NRDC
Performance-based regulation and gas decarbonization
Direct

35. Phase 2: Petition of Fitchburg Gas and Electric Light Company d/b/a Unitil for approval of its Electric Vehicle Infrastructure Program, Electric Vehicle Demand Charge Alternative Proposal, and Residential Electric Vehicle Time-of-Use Rate Proposal (D.P.U 21-92) On Behalf of the Attorney General's Office
EV Program Design and Load Management
Direct

34. Phase 2: Petition of Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, for approval of its Phase III Electric Vehicle Market Development Program and Electric Vehicle Demand Charge Alternative Proposal (D.P.U 21-91) On Behalf of the Attorney General's Office
EV Program Design and Load Management
Direct

33. Phase 2: Petition of NSTAR Electric Company d/b/a Eversource Energy for approval of its Phase II Electric Vehicle Infrastructure Program and Electric Vehicle Demand Charge Alternative Proposal (D.P.U 21-90) On Behalf of the Attorney General's Office
EV Program Design and Load Management
Direct

32. Phase 1: Petition of Fitchburg Gas and Electric Light Company d/b/a Unitil for approval of its Electric Vehicle Infrastructure Program, Electric Vehicle Demand Charge Alternative Proposal, and Residential Electric Vehicle Time-of-Use Rate Proposal (D.P.U 21-92) On Behalf of the Attorney General's Office
EV Program Design and Load Management
Direct

31. Phase 1: Petition of Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, for approval of its Phase III Electric Vehicle Market Development Program and Electric Vehicle Demand Charge Alternative Proposal (D.P.U 21-91) On Behalf of the Attorney General's Office
EV Program Design and Load Management
Direct

30. Phase 1: Petition of NSTAR Electric Company d/b/a Eversource Energy for approval of its Phase II Electric Vehicle Infrastructure Program and Electric Vehicle Demand Charge Alternative Proposal (D.P.U 21-90) On Behalf of the Attorney General's Office
EV Program Design and Load Management

Direct

29. In the Matter of the Petitions for Recovery of Certain Gas Costs (DKT: 21-138, 21-235, 21-610, 21-611) On Behalf of The Citizens Utility Board of Minnesota
Prudency Review
Direct

28. In the Matter of the Application of CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas for Authority to Increase Rates for Natural Gas Utility Service in Minnesota (Docket No. 21-435) On Behalf of the Clean Energy Organizations
Rate Design and Line Extension Policy
Direct

27. In the Matter of the Petitions for Recovery of Certain Gas Costs (DKT: 21-138, 21-235, 21-610, 21-611) On Behalf of The Citizens Utility Board of Minnesota
Prudency Review
Direct

26. Green Mountain Power (DKT: 2021-3707-PET) On Behalf of Green Mountain Power
Multi-Year Rate Plan
Prefiled Direct Testimony

25. Public Service of Oklahoma (DKT: 202100055) On Behalf of AARP
ECOSS and Rate Design
Responsive Testimony

24. Duquesne Light Company (DKT: R-2021-3024750) On Behalf of the PA OCA
Transportation Electrification, Load Control
Direct | Surrebuttal (note: please type in the docket number, the testimony cannot be directly referenced)

23. PECO (DKT: R-2021-3024601) On Behalf of the PA OCA
Transportation Electrification, Load Control
Direct (note: please type in the docket number, the testimony cannot be directly referenced)

22. Rocky Mountain Power (DKT: 20-035-04) On Behalf of the Utah Office of Consumer Services
Embedded COS, Rate Design, and AMI Rollout
Direct

21. Minnesota Power* On Behalf of the MN CUB
ECOSS and low-income rate design

20. Pennsylvania Power and Light: DER Management Petition (DKT: P-2019-3010128) On Behalf of the PA OCA
DER integration
Direct | Surrebuttal (note: please type in the docket number, the testimony cannot be directly referenced)

19. Public Service of New Hampshire (dba Eversource Energy) (DKT: DE 19-057) On Behalf of the NH OCA
Embedded and marginal COS, Rate Design, and PBR
Direct

18. Liberty Utilities (DKT: DE 19-064) On Behalf of the NH OCA
Marginal COS, Rate Design, decoupling and PBR
Direct *Settled before direct was filed

17. Oklahoma Gas and Electric (DKT: 201800140) On Behalf of AARP
Rate Design and CCOSS
Direct

16. Vectren Energy Delivery of Ohio (DKT: 18-0298-GA-AIR) On Behalf of the Environmental Law and Policy Center
CCOSS and Rate Design
Direct | Supplemental | Case link

15. Commonwealth Edison (DKT: 18-0753) On Behalf of the IL AG
Distributed Generation Rebates and Smart Inverter Specifications
Direct | Rebuttal | Case link

14. Ameren Illinois Company (DKT: 18-0537) On Behalf of the IL AG
Distributed Generation Rebates and Smart Inverter Specifications
Direct | Rebuttal | Case file

13. Public Service Company of Oklahoma (DKT: 201800096) On Behalf of AARP
Formula Rates, Performance Metrics, Rate Design, and CCOSS
Direct

12. Oklahoma Gas and Electric (DKT: 201700496) On Behalf of AARP
CCOSS and Revenue Apportionment
Responsive | Case link

11. Minnesota Power (DKT: E-002/GR-16-664) On Behalf of the MN OAG
CCOSS, Rate Design, and the Utility Business Model
Surrebuttal | Rebuttal: | Testimony | Case Link

10. Minnesota Power (DKT: E-002/GR-16-664) On Behalf of the MN OAG
CCOSS, Rate Design, and the Utility Business Model
Surrebuttal | Rebuttal: | Testimony | Case Link

9. Otter Tail Power (DKT: E-002/GR-15-1033) On Behalf of the MN OAG
Marginal and Embedded CCOSS and Rate Design
Opening Statement | Direct | Rebuttal | Case link

8. Xcel Energy (DKT: E-002/GR-15-826) On Behalf of the MN OAG
CCOSS, Rate Design, and Performance-Based Regulation
Direct | Rebuttal | Surrebuttal | Case link

7. Minnesota Energy Resources Corp. (DKT: G-011/GR-15-736) On Behalf of the MN OAG
CCOSS and Rate Design
Direct: | Rebuttal | Surrebuttal | Case link

6. CenterPoint Energy (DKT: E-002/GR-15-424) On Behalf of the MN OAG
CCOSS and Rate Design
Opening Statement | Direct | Rebuttal | Surrebuttal | Case link

5. Dakota Energy Association (DKT: E-002/GR-14-482) On Behalf of the MN OAG
CCOSS and Rate Design
Direct | Rebuttal | Surrebuttal | Case link

4. Xcel Energy (DKT: E-002/GR-13-868) On Behalf of the MN OAG
CCOSS and Rate Design
Direct | Rebuttal | Surrebuttal: Case Link

3. Xcel Energy, Minnesota Energy Resources Corp, CenterPoint Energy (DKT: 21-138)
Natural Gas Prudence Testimony
Case Details | Direct

2. Minnesota Energy Resources Corp. (DKT: G-011/GR-13-617) On Behalf of the MN OAG
CCOSS
Direct | Surrebuttal | Case Link

1. CenterPoint Energy (DKT: G-008/GR-13-316) On Behalf of the MN OAG
CCOSS
Direct | Surrebuttal | Case Link

EXHBIT RN-2

Tariff Redlines to LP-5

RON NELSON

ON BEHALF OF

ENVIRONMENTAL INTERVENORS

MINIMUM SERVICE PERIOD

Service under this Rate Schedule is for no less than ~~one (1) year~~ **five (5) years** from the date service is first rendered~~, unless the Company and the customer mutually agree to a different term in the contract for service~~ **except where the Company constructs line extensions, service extensions, or network upgrades to serve the customer, in which case service under this Rate Schedule is for no less than fifteen (15) years from the date service is first rendered**.

LINE EXTENSIONS AND SERVICE EXTENSIONS

Customer is responsible for paying all costs associated with line extensions~~ and~~ service extensions**, network upgrades, and other Company facilities built (together, "Company Facilities")** to take service under this rate schedule~~, except when, in the Company's discretion, it is determined that certain line extensions will provide reliability or other benefits to the Company's transmission system. The Company shall not charge the customer directly for line extension upgrades that provide benefits to the Company's transmission system, as determined by PPL Electric. For the purposes of this rate schedule, any upgrades to the 230 kV and 500 kV networked bulk electric system may be presumed to provide reliability benefits to the Company's transmission system. Other benefits that would support relieving the customer of the obligation to directly pay for line extension costs include, but not are not limited to, increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections~~.

The customer shall enter into an agreement providing a revenue guarantee in the amount of all ~~line extension~~**Company Facilities** costs that were not directly charged to the customer. The agreement shall include, at a minimum, the following terms:

- Initial term of not less than ~~five (5)~~ **fifteen (15)** years**, which shall include a Revenue Guarantee Period of not less than five (5) and not more than ten (10) years**;
- Customer shall provide an initial load ramp schedule for the initial five (5) year term;
- Customer shall provide a revenue guarantee in the amount of the ~~line extension~~ **Company Facilities** costs that customer was not directly charged;
- Until the revenue guarantee is satisfied, the customer shall pay applicable rates based on the greater of actual peak demand values, or 80% of the load provided in the load ramp schedule;
- **In each year during the Revenue Guarantee Period where the customer's payments of applicable rates were less than the amount of the revenue guarantee divided by the number of years in the Revenue Guarantee Period, the customer shall make a payment equal to such shortfall, inclusive of related income tax, and the Company shall reduce the amount of the customer's applicable security accordingly;**
- Customer's revenue guarantee shall be satisfied when the Company has received transmission revenue from the customer **during the Revenue Guarantee Period** equaling the amount of costs for the ~~line extensions,~~ **Company Facilities** that ~~was~~ **were** not directly charged to the customer;
- Customer shall provide security in the form of a letter of credit, surety bond, parent guarantee, or other security instrument acceptable to the Company for the amount of the outstanding revenue guarantee;
- In the event of default, the Company shall draw on the security instrument in the amount of the outstanding revenue guarantee and apply the funds to the remaining cost**s** of the ~~line extension,~~ **Company Facilities** that ~~was~~ **were** not directly charged to the customer.

MATERIAL REDUCTION OR CESSATION OF SERVICE

The customer shall notify the Company and PJM Interconnection at least 42 months prior to any reduction of the customer's projected electric capacity requirement of 20% or more, including where the customer ceases taking electric service from the Company. The customer shall provide financial security, separate from and in addition to any other security the Company requires of the customer, to secure its compliance with this requirement. Such additional security shall be in the form of a letter of credit, surety bond, parent guarantee, or other security instrument acceptable to the Company for an amount equal to the estimated impact of the customer's capacity requirement on PJM capacity prices, prorated to reflect Pennsylvania's proportion of PJM capacity requirements. Where the customer provides at least 42 months' notice prior to material reduction or cessation of service, the Company shall reduce the amount of the security accordingly within 60 days of the date of such material reduction or cessation of service. Where the customer provides less than 42 months' notice prior to material reduction or cessation of service, the Company shall draw on the security instrument, and shall remit or refund such monies consistent with Commission instructions.

~~**CUSTOMER TRANSFORMATION EQUIPMENT**~~

~~**Customers taking service under this rate schedule can request, and the Company can choose to agree at its own discretion, that the Company construct, own, operate, and/or maintain the customer's transformation equipment. The Company shall provide service regarding the customer's transformation equipment upon terms and rates mutually agreeable to the customer and Company. Such terms and rates shall be set forth in the contract for service.**~~

EXHBIT RN-3

Compiled Discovery Responses

RON NELSON

ON BEHALF OF

ENVIRONMENTAL INTERVENORS

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 6, 2025
Docket No. R-2025-3057164

EI-PPL-I-4

Please see attached Exhibit I-4, a PPL press release dated July 15, 2025 (copy saved November 6, 2025), "PPL Corporation and Blackstone Infrastructure create joint venture to build natural gas generation in Pennsylvania in support of data center development," available at https://investors.pplweb.com/2025-07-15-PPL-Corporation-and-Blackstone-Infrastructure-create-joint-venture-to-build-natural-gas-generation-in-Pennsylvania-in-support-of-data-center-development

a. Is all information in this press release accurate? If not, please identify relevant updates or corrections.
b. Do or will any of the Company's employees work on the joint venture described in this press release? If so, please (i) describe the nature of any such work; (ii) identify the costs of such work; and (iii) identify how the Company proposes to allocate such costs, with citation(s) to relevant schedule(s) or other supporting documentation.
c. Has the Company incurred, or may incur, any other costs associated with the joint venture described in this press release? If so, please (i) describe the nature of each such cost; (ii) identify the amount of each such cost; and (iii) identify how the Company proposes to allocate each such cost, with citation(s) to relevant schedule(s) or other supporting documentation.

PPL Electric Response

a. Yes, all information in the press release is accurate.

b. PPL Electric employees do not currently work on the joint venture described in the press release. To the extent that PPL Electric employees work on any project for affiliate companies, those costs are charged in accordance with the Cost Allocation Manual. See Schedule II-D-8.

c. PPL Electric has not incurred and is not anticipating incurring any costs associated with the joint venture described in the press release.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 6, 2025
Docket No. R-2025-3057164

EI-PPL-I-6

Reference Exhibit GEO-1, page 418 of 662, containing the following proposed provision applicable to rate LP-5: Customer is responsible for paying all costs associated with line extensions and service extensions to take service under this rate schedule, except when, in the Company's discretion, it is determined that certain line extensions will provide reliability or other benefits to the Company's transmission system. The Company shall not charge the customer directly for line extension upgrades that provide benefits to the Company's transmission system, as determined by PPL Electric. For the purposes of this rate schedule, any upgrades to the 230 kV and 500 kV networked bulk electric system may be presumed to provide reliability benefits to the Company's transmission system. Other benefits that would support relieving the customer of the obligation to directly pay for line extension costs include, but not are not limited to, increased capacity, lower system congestion, service to multiple customers, increased resiliency and operational flexibility, and expanded capacity for new generation and interconnections.

a. Provide the test that PPL will use to determine when an upgrade to serve a customer on LP-5 will "provide benefits to the Company's transmission system."
b. Does "expanded capacity for new generation", as used in this provision, include behind-the-meter generation or generation otherwise co-located with load? If so, why? If not, why not? Describe in detail the reasons.
c. What does "increased capacity" mean, as used in this provision?
d. For each of the "benefits that would support relieving the customer of the obligation to directly pay for line extension costs" listed in this provision, please explain how PPL will identify, measure, and validate the benefit.
e. What are the other "benefits that would support relieving the customer of the obligation to directly pay for line extension costs" that are not listed in this provision?

Explain how PPL will identify, measure, and validate each such benefit.

PPL Electric Response

a. See response to OCA VIII-9.

b. The Company was not directly referring to increased capacity for behind the meter generation, but the increased capacity could support additional behind the meter generation.

c. Increased capacity on the transmission system.

d. PPL Electric validates benefits that provide more than one customer benefits with any combination of the following improvements to enhance the resiliency, reliability, capacity, and cost efficiency benefits. See response to OCA VIII-9.

e. Specific benefits have not been identified, but the Company will evaluate interconnections on a case-by-case basis to determine if there are benefits to the grid to justify socializing upgrade costs.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 6, 2025
Docket No. R-2025-3057164

EI-PPL-I-7

Reference Exhibit GEO-1, pages 418-19 of 662, describing revenue guarantee provisions applicable to rate LP-5.

a. Please explain all costs that would be subject to a revenue guarantee. As part of this response, please identify the extent to which operations and maintenance costs associated with facilities serving the customer will be included in the calculation of the revenue guarantee. To the extent any such costs are not included in the revenue guarantee, please explain why not.
b. Please explain the extent to which taxes associated with facilities that serve the customer (including income taxes) will be included in the calculation of the revenue guarantee. To the extent any such costs are not included in the revenue guarantee, please explain why not.
c. Please explain how the Company will monitor and enforce compliance with the revenue guarantee.

PPL Electric Response

a. The revenue guarantee includes capital upgrade costs that are placed into rate base. Operation and maintenance costs are not included in the revenue guarantee. The Company decided to include capital upgrade costs in the revenue guarantee to follow the line extension guarantee terms available at lower voltages.

b. Taxes applicable to the capital project are included in the revenue guarantee.

c. See response to EI-PPL-I-5, Part a.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 6, 2025
Docket No. R-2025-3057164

EI-PPL-I-8

Reference Exhibit GEO-1, pages 424 of 662, containing the following proposed provision applicable to rate LP-5:

CUSTOMER TRANSFORMATION EQUIPMENT
Customers taking service under this rate schedule can request, and the Company can choose to agree at its own discretion, that the Company construct, own, operate, and/or maintain the customer's transformation equipment. The Company shall provide service regarding the customer's transformation equipment upon terms and rates mutually agreeable to the customer and Company. Such terms and rates shall be set forth in the contract for service.

a. Does the Company currently own, operate, and/or maintain transformation equipment on behalf of retail customers served on rate LP-5 or otherwise served at transmission voltages? If so, please identify (i) the number of customers for which the Company provides such services; (ii) the voltage(s) at which the customer(s) receive service at the "low side" of the transformation equipment; (iii) all costs the Company incurs associated with such services; and (iv) how the Company recovers each such cost, including the allocation(s) thereof, with citation(s) to relevant schedule(s) or other supporting documentation.
b. Does the Company anticipate constructing, owning, operating, and/or maintaining transformation equipment on behalf of retail customers served on rate LP-5 or otherwise served at transmission voltages during the Fully Projected Future Test Year? If so, please identify (i) the number of customers for which the Company anticipates providing such services; (ii) the voltage(s) at which the customer(s) will receive service at the "low side" of the transformation equipment; (iii) all costs the Company expects to incur associated with such services, with citation(s) to relevant schedule(s) in this proceeding; and (iv) how the Company plans to recover each such

cost, including the allocation(s) thereof, with citation(s) to relevant schedule(s) or other supporting documentation.

c. Explain how the Company will determine the terms under which it will construct, own, operate, and/or maintain the customer's transformation equipment under this provision.

d. Explain how the Company will ensure that all incremental costs associated with constructing, owning, operating, and/or maintaining transformation equipment on behalf of a customer served on rate LP-5 or otherwise served at transmission voltages will be borne exclusively by such customer.

PPL Electric Response

a. The Company leases two 69,000 Volt to 12,470 Volt "low side" primary (69 to 12 kV) substations of which the Company has constructed, continues to operate and maintains under lease agreements from 1988 and 1991 respectively. (iii) any changes to these specific service facilities are applied for the monthly lease billing agreements. (iv) The applicable Rate Schedule to each customer is LP-5.

b. The Company is not forecasting owning, operating, and maintaining customer substations. Rather, the Company will respond to requests from customers. Costs associated with owning, operating, and maintaining the customer substation will be recovered from that customer.

c. PPL Electric will negotiate these terms with the customer based on the customer's specific needs.

d. The contractual terms with the customer will dictate that all costs associated with owning, operating, and maintaining the substation will be recovered from that customer.

WITNESS: Gregory Olsen

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 6, 2025
Docket No. R-2025-3057164

EI-PPL-I-9 Reference Exhibit GEO-1, page 413 of 662. Please explain why the Company proposes a minimum contract period of one year for rate LP-5. In your response, please explain the extent to which the Company considered a longer or shorter minimum contract period, and any reasons why it did not propose such a longer or shorter period.

PPL Electric Response The Company has historically required minimum service contracts of 1 year. Service terms of less than 1 year are considered temporary service under Rule 7. PPL Electric has proposed LP-5 customers with interconnection costs that are to be socialized in transmission rates to have a minimum 5-year initial term.

WITNESS: James Conrad

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 14, 2025
Docket No. R-2025-3057164

EI-PPL-II-1

Reference PPL St. No 2, Direct Testimony of Dennis A. Urban, Jr. at p. 15, lines 3-7 and Exhibit DAU 1. Provide all analysis conducted by PPL, or on its behalf, that informed the projected DERMS cost. Where applicable, provide your response in a live, unlocked Excel spreadsheet with all links and formulas intact.

PPL Electric Response

The projected "DERMS Capability" costs were developed based on PPL Electric's forecasted costs associated with the deployment of its DER Management devices and related infrastructure costs. Those forecasted costs assumed an annual limit of 3,000 DER Management devices being installed due to the parameters of the existing DER Management Pilot Program. However, on November 20, 2025, the Commission approved a Joint Motion by Chairman DeFrank and Commissioner Yanora to approve PPL Electric's Second DER Management Plan at Docket No. P-2024-3049223, under which there is no annual limit for the number of DER Management devices that can be installed. In its Second DER Management Plan proceeding, PPL Electric submitted a cost-benefit analysis prepared by Steven Wishart as PPL Electric Exhibit SWW-1R, which provided forecasted costs associated with the Second DER Management Plan based on the Company's as-filed proposal. A copy of PPL Electric Exhibit SWW-1R is attached hereto as EI-PPL-II-1 Attachment 1.

WITNESS: James Conrad

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 14, 2025
Docket No. R-2025-3057164

EI-PPL-II-4	Reference PPL St. No 2, Direct Testimony of Dennis A. Urban, Jr. at p. 15, lines 3-7 and Exhibit DAU 1. Please identify each way in which the Company's DERMS proposal in this proceeding differs from its proposal described in the *Petition of PPL Electric Utilities Corporation for Approval of its Section Distributed Energy Resources Management Plan*, filed May 20, 2024, at Docket No. R-2024-3049223. In your response, identify and explain any updates or changes to projected DERMS system functions, applications, uses, costs, and benefits; as well as any other changes. Please provide documentation to support your response.
PPL Electric Response	The Company does not have a "DERMS proposal" in this proceeding. PPL Electric is only seeking to recover the costs associated with the "DERMS Capability" described in Mr. Urban's direct testimony (PPL Electric St. No. 2). For information on how the Company's recently-approved Second DER Management Plan differs from its existing DER Management Pilot Program, please see the response to EI-PPL-II-3.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 14, 2025
Docket No. R-2025-3057164

EI-PPL-II-8

Reference the PUC's Tentative Order issued November 6, 2025 at Docket No. M-2025-3054271, page 13 ("We tentatively determine that financial security should be sufficient to cover the cost of any Large Load Customers share of network upgrades for which the Large Load Customer is the majority beneficiary and that will be partially allocated to other customers of the EDC.") Does or will the Company identify major beneficiaries of network upgrades? If so, how does the Company define "majority beneficiary"? Please provide all relevant tests and criteria. If not, why not?

PPL Electric Response

PPL Electric does not assign percentages of benefits to certain customers. Rather the Company evaluates whether the upgrades solely benefit the new customer or if there are broader benefits to the transmission system. See OCA VIII-9 Attachment 1.

Large Load Customers provide financial security for all network upgrades costs associated with the required enhancements to support their project that are socialized in rates.

WITNESS: James Conrad

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 14, 2025
Docket No. R-2025-3057164

EI-PPL-II-10 Reference PPL St. No. 20, Direct Testimony of James Conrad. Explain why the Company proposes to limit the EV TOU Charging Rebate Program to customers with EVs. Identify any alternative proposals considered, and explain why they were not used.

PPL Electric Response PPL Electric considered a time of use rate for distribution rates (the Company currently has a TOU default service rate, but it only applies to the generation portion of the bill). However, the Company does not have enough EV penetration to create system benefits from a TOU rate that could be charged to other customers and be consistent with cost of service principles. The Company's EV TOU Charging Rebate Program is designed to gain information so that the Company is prepared to offer an EV distribution rate if systems conditions warrant it in the future.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set III Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 25, 2025
Docket No. R-2025-3057164

EI-PPL-III-3	Provide all applicable rules, regulations, and policies that would pertain to potential conflicts of interest between PPL and the Joint Venture, including, but not limited to, pertaining to sharing of confidential information and anti-competitive practices.
PPL Electric Response	See response to EI-PPL-II-3.

WITNESS: James Conrad

PPL Electric Utilities Corporation
Response to the Set II Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated November 14, 2025
Docket No. R-2025-3057164

EI-PPL-II-3	Reference PPL St. No 2, Direct Testimony of Dennis A. Urban, Jr. at p. 15, lines 3-7 and Exhibit DAU 1. Provide all plans related to the Company's actual or planned use of the DERMS, including how it plans to integrate the DERMS in its system planning and operations processes. Where applicable, provide your response in a live, unlocked Excel spreadsheet with all links and formulas intact.
PPL Electric Response	For information on the Company's planned use of its DERMS, please see PPL Electric's Second DER Management Implementation Plan.[1] For information on the Company's current use of its DERMS, please see PPL Electric's Second Revised DER Management Pilot Implementation Plan.[2] As noted in response to EI-PPL-II-1, the Commission recently adopted a Joint Motion by Chairman DeFrank and Commissioner Yanora on November 20, 2025, to approve PPL Electric's Second DER Management Plan.

[1]PPL Electric Exhibit SS-1 https://www.puc.pa.gov/pcdocs/1830626.pdf
[2] https://www.puc.pa.gov/pcdocs/1775616.pdf

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set XI Data Requests of the
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)
Dated November 21, 2025
Docket No. R-2025-3057164

CAUSE-PA XI-2

Refer to Lookup Direct Testimony p. 16 stating "Additionally, PPL Electric must account for the resource adequacy challenges created by this significant load growth. By carefully planning and executing these investments, PPL Electric aims to support the growth of new customers without compromising the service quality for existing customers." Further, refer to Lookup Direct Testimony p. 19 stating that "upgrades to the bulk electric system will improve the reliability and resiliency of the transmission grid."

a. Please confirm that the first statement (p. 16) relates to a need to procure sufficient generation capacity resources to meet new load. If not confirmed, then please explain.

b. Which "investments" is the Company referring to in the referenced statement on page 16? Provide documentation of the referenced investments or of plans for the referenced investments.

c. Has the Company attempted to project or otherwise quantify the reliability and resiliency benefits that will result from upgrades to the bulk electric system? If yes, then please detail any analyses and provide supporting workpapers in live, unlocked Excel file format with all links and formulas intact. If no, then please explain why not and please also address whether the Company expects to be able to quantify these benefits in the future.

PPL Electric Response

a. The statement on page 16 is referring to the Company making transmission investments. PPL Electric does not procure generation capacity except in its limited role as a default service provider. The Company plans and designs transmission system upgrades to maintain the reliability and resiliency of the transmission system.

b. The Company is referring to transmission investments necessary to interconnect new large load customers. These investments are dependent on specific customer interconnection requests. See response to OCA VIII-1.

c. The benefits are identified in the planning engineering process based on the operational characteristics of the upgrades. PPL Electric monitors the reliability of its transmission system but does not measure the reliability benefits from discreet upgrades.

WITNESS: James Conrad
Daniel Johnson

PPL Electric Utilities Corporation
Response to the Set VII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 27, 2025
Docket No. R-2025-3057164

OCA VII-74

Identify the marketing and billing costs associated with the proposed EV charging rebate program and state whether those costs are included in the filing and where they are reflected in the proposed revenue requirement.

PPL Electric Response

The EV TOU Rebate Program ("EV Proposal") will be provided by a third-party vendor as a Software as a Service ("SaaS") product. The costs include:

- $125,000/year - Includes setup, program management, vendor management and fees, EV TOU rebate platform access. Includes 1,250 EV/EVSE devices ("Included Devices") for rebate processing, and TOU enrollment and reporting.

- $36/year – for each EV/EVSE device beyond the Included Devices.

- $5,000 one-time setup fee - Includes setup and management of incentive processing for all customers.

Included in the $125,000/year costs are marketing services which consist of setting up a website and sending an email blast to potentially interested customers. The marketing costs are de minimis to the $125,000/year costs which is primarily the SaaS cost for the EV TOU rebate platform. The above-described costs are included in the IT Capital Plan – Grid & Pipeline Value stream represented in the Company's plant in service claim in the Fully Projected Future Test Year ("FPFTY").

There is an additional $120,000 of O&M expenses in the FPFTY representing the cost of providing the rebates for the EV Proposal. The rebate costs were mistakenly included in the claim for capital in the FPFTY. The rebate costs should have

been included in the Company's O&M claim as part of the initial filing. This matter will be addressed in rebuttal testimony.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 28, 2025
Docket No. R-2025-3057164

OCA VIII-6

Please provide all draft and final internal and external electricity load and demand forecasts, energy and capacity, including those related to large load customers since 2020 considered by the utility.

PPL Electric Response

See OCA VIII-6 Attachment 1 for the Company's Large Load Adjustment Request Summary for the PJM Load Forecast for 2024.

See OCA VIII-6 CONFIDENTIAL Attachment 2 for the Company's 2020 Annual Resource Planning Report filed with the PA PUC and OCA VIII-6 Attachment 3 for the Company's Annual Resource Planning Reports from 2021-2025.

See PPL Electric Exhibit CRS-1 for a comparison of sales, customer counts, and billed demands in the Historic Test Year (HTY) to the Fully Projected Future Test Year (FPFTY).

See OCA I-1 Attachments 175, 176, and 177 for the workpapers supporting the Company's internal load forecast.

See OCA VIII-1 Attachment 1.

Michael J. Shafer
Senior Counsel

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.2599 Fax 610.774.4102
MJShafer@pplweb.com

E-FILE

June 3, 2021

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

Re: PPL Electric Utilities Corporation
2021 Annual Resource Planning Report
Docket No. M-2021-3023553

Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is the public version of PPL Electric's 2021 Annual Resource Planning Report ("ARPR"). A confidential version of this report was previously filed via email on April 30, 2021. PPL Electric is submitting this Annual Resource Planning Report pursuant to the Commission's regulations at 52 Pa. Code § 57.141, et seq., and the Commission's order, entered December 6, 1999, at Docket No. L-00980136.

As required by the Commission's regulations, copies of the enclosed ARPR have been served via email upon the Office of Consumer Advocate ("OCA") and the Office of Small Business Advocate ("OSBA").

If you have any questions regarding the enclosed report, please call me, or Bethany L. Johnson, Director of Regulatory Affairs, at (610) 774-7011.

Respectfully submitted,

Michael J. Shafer

Enclosures

cc via email: Mr. Dan Searfoorce
Mr. John Van Zant
Mr. Paul T. Diskin
Mr. Darren Gill
Steven Gray, Esquire
Darryl Lawrence, Esquire

FORM	SECTION	DATA REQUESTED	APPLICABILITY
ARPR 1	57.142(a)	Historical and Forecast Energy Demand	EDC
ARPR 2	57.142(b)	Historical and Forecast Connected Peak Load	EDC
ARPR 3	57.142(c)	Historical and Forecast Number of Connected Customers	EDC
ARPR 4	57.142(d)	Historical and Forecast Peak Load and Energy Demand	Control Area
ARPR 5	57.143(a)	Existing Generating Capability	EDC & Control Area
ARPR 6	57.143(a)	Future Generating Capability Installations, Changes and Removals	EDC & Control Area
ARPR 7	57.143(a)	Projected Capacity and Demand	Control Area
ARPR 8	57.145	Qualifying Facility and Independent Power Production Facilities	EDC
ARPR 9	57.147	Scheduled Imports and Exports	Control Area
ARPR 10	57.148	Summary of Demands, Resources and Energy for the Previous Year	EDC
ARPR 11	57.144	Transmission Line Projection	EDC
ARPR 12	57.149	Conservation and Load Management Program Description	EDC

Current Year = 2021

Company Name: PPL Electric Utilities Corporation

ARPR 1. Historical and Forecast Energy Demand (MWh)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Sales For Resale (g)	Total Consumption (h)	System Losses (i)	Company Use (j)	Net Energy For Load (k)
-1	2020	14,591,706	13,128,561	8,353,642	97,401	-	36,171,310	2,608,158	53,112	38,832,581
0	2021	14,011,044	13,608,649	8,363,539	103,085	-	36,086,317	2,601,821	50,083	38,738,221
1	2022	14,075,513	13,807,097	8,584,974	103,874	-	36,571,458	2,636,629	48,393	39,256,481
2	2023	14,115,000	13,925,857	8,723,773	104,301	-	36,868,931	2,657,972	47,352	39,574,256
3	2024	14,101,896	13,975,524	8,783,093	104,471	-	36,964,984	2,664,842	46,710	39,676,537
4	2025	14,055,810	13,949,930	8,787,484	104,133	-	36,897,356	2,659,944	46,315	39,603,615

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

NOTE: Energy demand figures reflect expected Act 129 reductions, if applicable

Company Name: PPL Electric Utilities Corporation

ARPR 2. Historical and Forecast Connected Peak Load (MW)

Index Year (a)	Actual Year (b)	Summer* Peak Load (c)	Summer* Date & Time (d)	Winter* Peak Load (e)	Winter* Date & Time (f)	Annual Peak Load (g)	Annual Load Factor (h)
-1	2020	7,049	7/27/2020 1800	6,528	1/29/2021 800	7,049	0.63
0	2021	7,204		7,513		7,513	0.59
1	2022	7,269		7,512		7,512	0.60
2	2023	7,321		7,513		7,513	0.60
3	2024	7,362		7,552		7,552	0.60
4	2025	7,426		7,584		7,584	0.60

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

NOTE: Peak load figures reflect expected Act 129 reductions, if applicable.

Company Name: PPL Electric Utilities Corporatio

ARPR 3. Historical and Forecast Number of Connected Customers (Year End)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Total Customers (g)
-1	2020	1,265,564	179,079	3,323	1,737	1,449,702
0	2021	1,271,682	180,285	3,345	1,748	1,457,061
1	2022	1,276,191	179,649	3,333	1,742	1,460,916
2	2023	1,284,867	180,510	3,353	1,750	1,470,480
3	2024	1,295,854	181,372	3,372	1,759	1,482,356
4	2025	1,307,089	182,236	3,391	1,767	1,494,483

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

Company Name: PPL Electric Utilities Corporatio

ARPR 4. Historical and Forecast Peak Load and Energy Demand* (MW & MWh)

Control Area or Region (if applicable)

Index Year (a)	Actual Year (b)	Summer** Peak Load (c)	Summer** Date & Time (d)	Winter** Peak Load (e)	Winter** Date & Time (f)	Net Energy For Load (g)
-1	2020	7,049	7/27/2020 1800	6,528	1/29/2021 800	38,832,581
0	2021	7,204		7,513		38,738,221
1	2022	7,269		7,512		39,256,481
2	2023	7,321		7,513		39,574,256
3	2024	7,362		7,552		39,676,537
4	2025	7,426		7,584		39,603,615

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** The winter peak follows the summer peak. The summer season is June through September and tl
winter season is December through March of the following yea

Company Name: PPL Electric Utilities Corporation

ARPR 5. Existing Generating Capability (as of January 1 of current year)

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Date Installed (c)	Unit Type (d)	Primary Fuel		Alternate Fuel		Net Capability-MW		Changes During Past Year		% Ownership Share (m)	Notes (n)
				Fuel Type (e)	Transp. Method (f)	Fuel Type (g)	Transp. Method (h)	Summer (i)	Winter (j)	MW (k)	Reason (l)		
N/A *													

* All energy is purchased through short term and long term contracts at market based prices.

Company Name: PPL Electric Utilities Corporatio

ARPR 6. Future Generating Capability Installations, Changes and Removals

Control Area or Region (if applicable)

Station and Unit No. (a)	Location (b)	Unit Type (c)	Primary Fuel		Alternate Fuel		Net Capability-MW		Effective Date (j)	Status (k)	% Ownership Share (l)	Notes (m)
			Fuel Type (d)	Transp. Method (e)	Fuel Type (f)	Transp. Method (g)	Summer (h)	Winter (i)				

Company Name: PPL Electric Utilities Corporation

ARPR 7. Projected Capacity and Demand (MW)*

Control Area or Region:
Season:

	Actual	Projected				
	2020	2021	2022	2023	2024	2025
1 Internal Demand	7,049	7,204	7,269	7,321	7,362	7,426
2 Direct Control Load Management	-	-	-	-	-	-
3 Interruptible Demand	-	27	27	27	27	27
4 Net Internal Demand (1-2-3)	7,049	7,178	7,243	7,295	7,336	7,400
5 Total Owned Capacity						
Nuclear						
Hydro						
Pumped Storage						
Steam						
Coal						
Oil						
Gas						
Dual Fuel						
Combustion Turbine						
Oil						
Gas						
Dual Fuel						
Combined Cycle						
Oil						
Gas						
Dual Fuel						
Other						
6 Inoperable Capacity						
7 Net Operable Capacity (5-6)	-	-	-	-	-	-
8 Independent Power Producers	-	-	-	-	-	-
9 Capacity Purchases						
10 Capacity Sales						
11 Total Installed Capacity (5+8)	-	-	-	-	-	-

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** Interruptible Demand is based off the add backs from PJM and PPL Act 129 programs.

Company Name: PPL Electric Utilities Corporatio

ARPR 8. Qualifying Facility and Independent Power Production Facilities

Facility Name (a)	Location (b)	Energy Source (c)	Purchased Energy (kWh) (d)	Total Generation (kWh) (e)	Contract Capacity (kW) (f)	Total Capacity (kW) (g)	Effective Date(s) (h)	Status and Type (i)
[redacted]								

[redacted]

Notes: PaPUC Apr-21

(1) [redacted]

(2) [redacted]

(3) [redacted]

Company Name: PPL Electric Utilities Corporatio

ARPR 9. Scheduled Imports and Exports (MW)

Control Area or Region:
Season:

Participant Type Code	Name of Participant	2021	2022	2023	2024	2025
	Totals	0	0	0	0	0

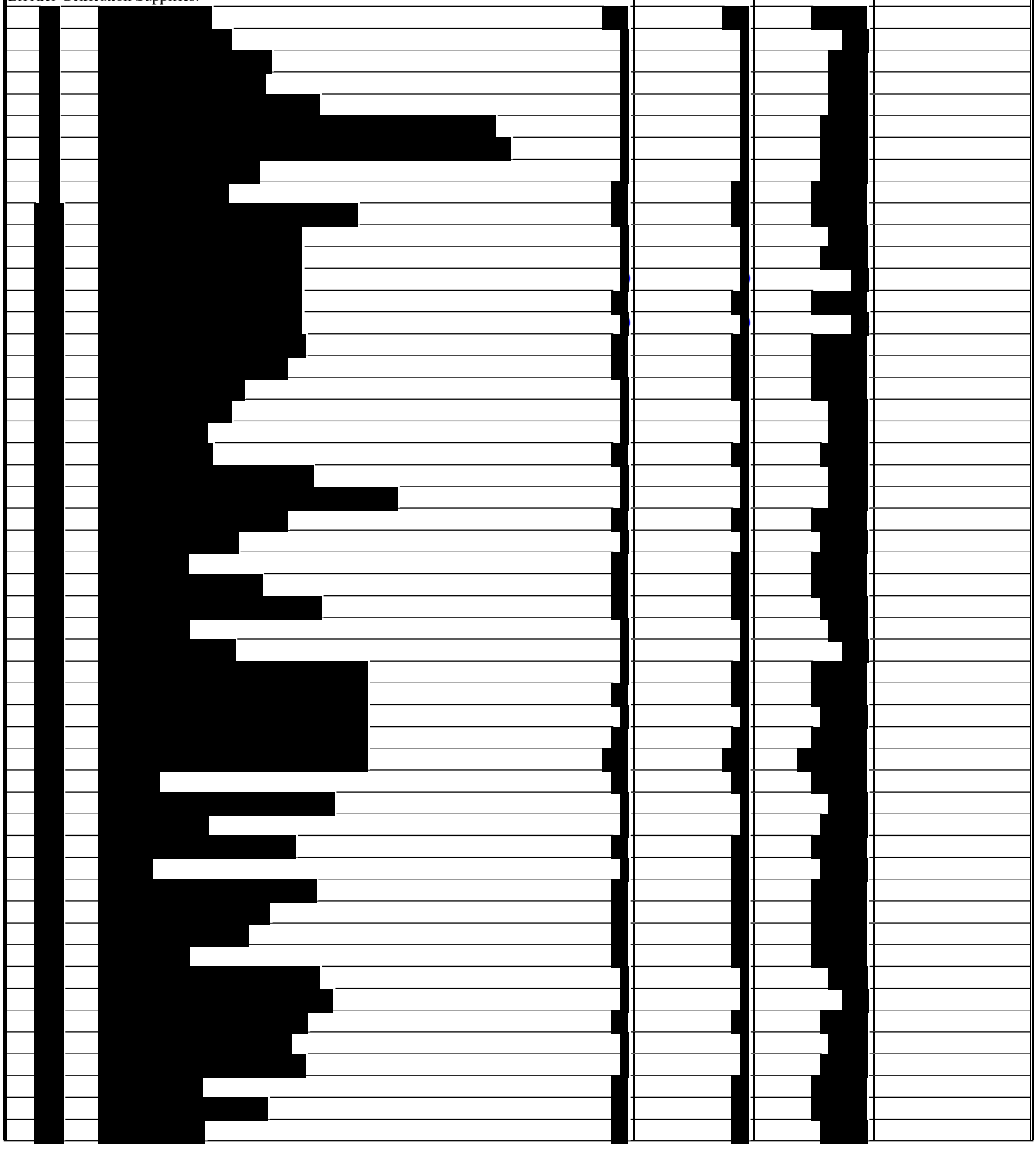
PaPUC Apr-21

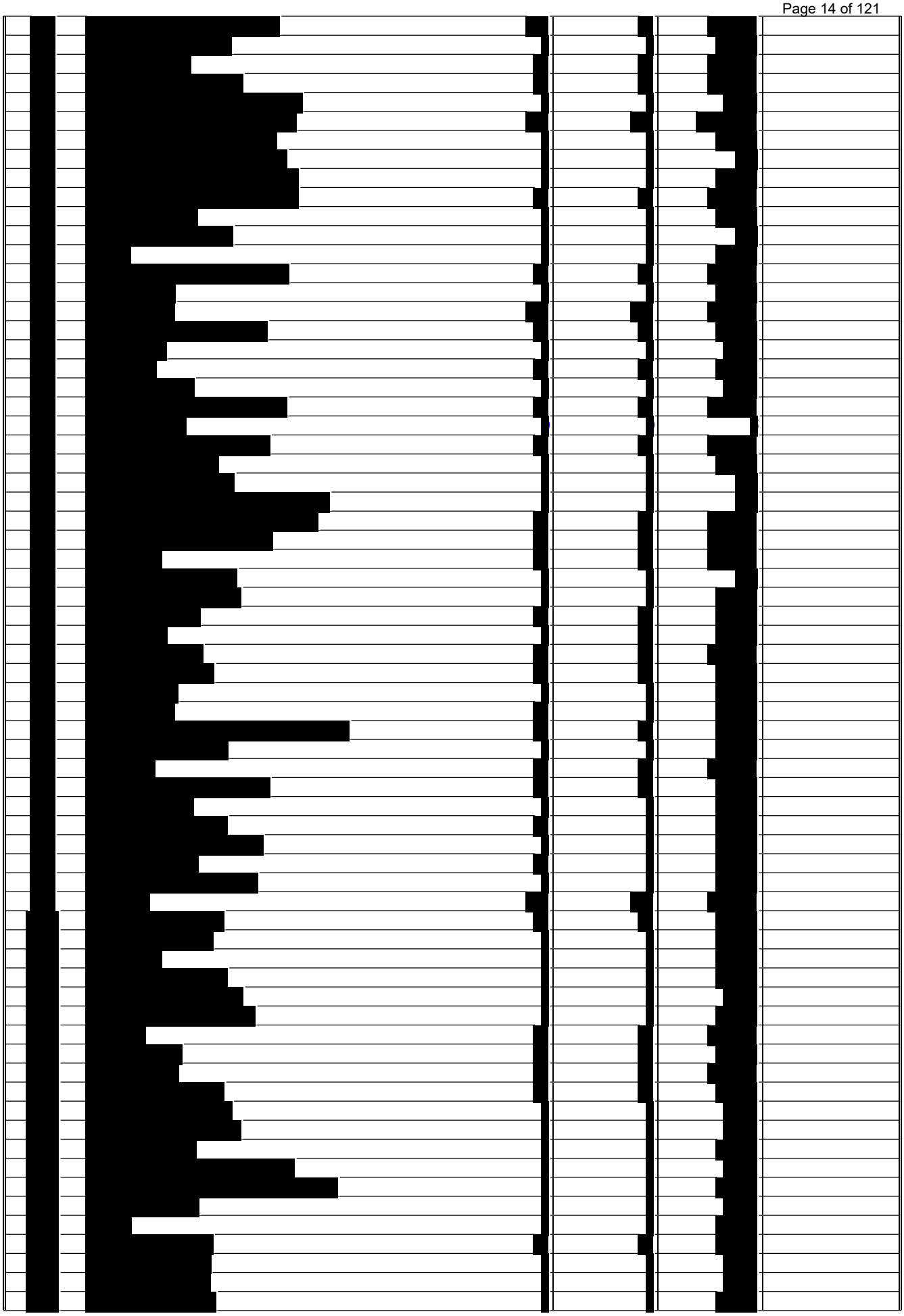
Note: Notice of Cancellation of a Transmission Service Agreement between PPL Electric an
Northampton NEC was filed and accepted. It becamne effective May 21, 2012
As such, it is removed from the ARPR 9

Company Name: PPL Electric Utilities Corporation

ARPR 10. Summary of Demands, Resources and Energy for the Previous Year

	Peak Day (MW)		Calendar	
	Summer 2020	Winter 2020/2021	Year (MWh) 2020	Notes
Reporting EDC:				
Purchases				
Independent Power Producers				
Sales	7,049	6,528	38,832,581	
Electric Generation Suppliers:				



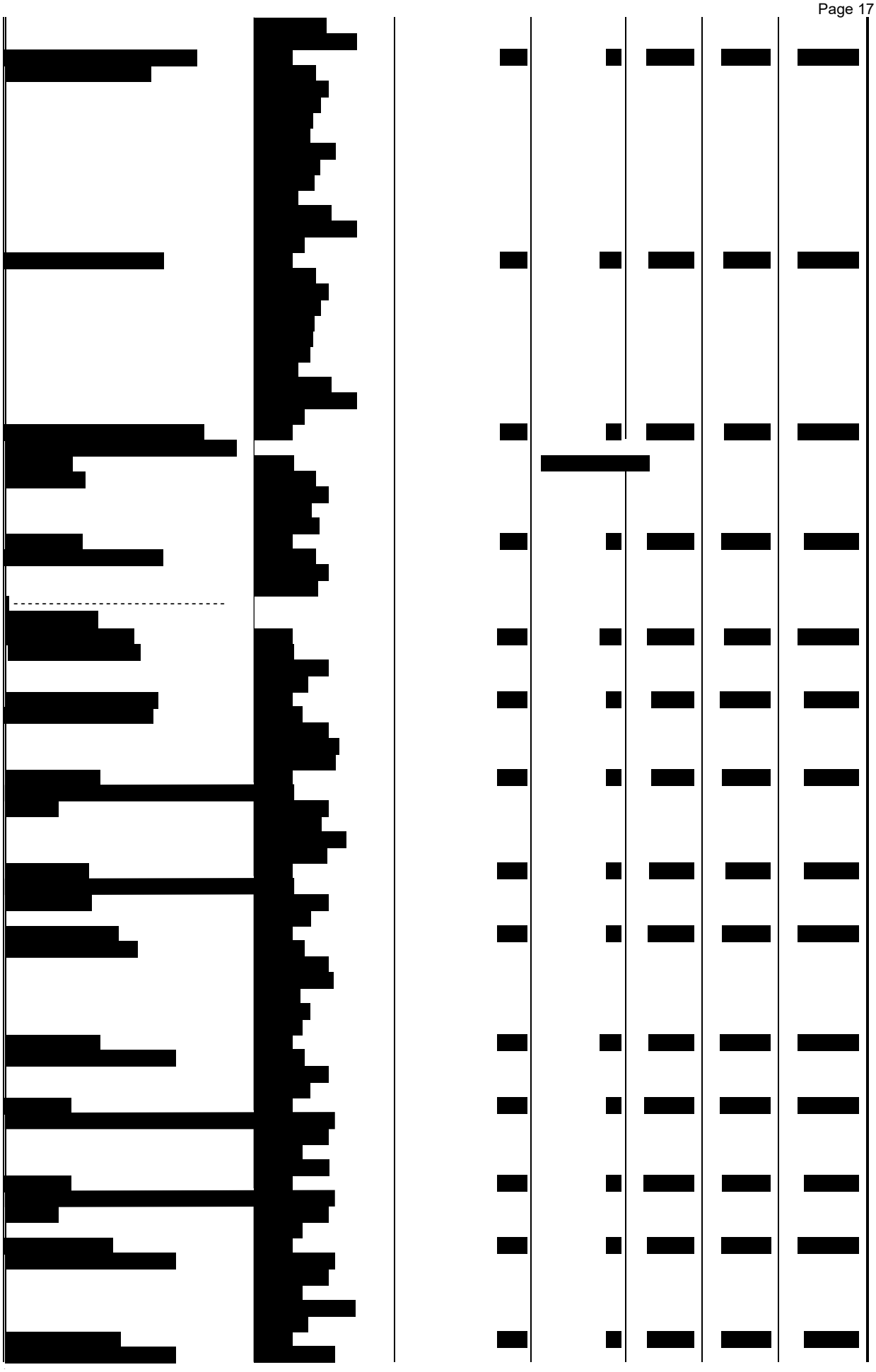


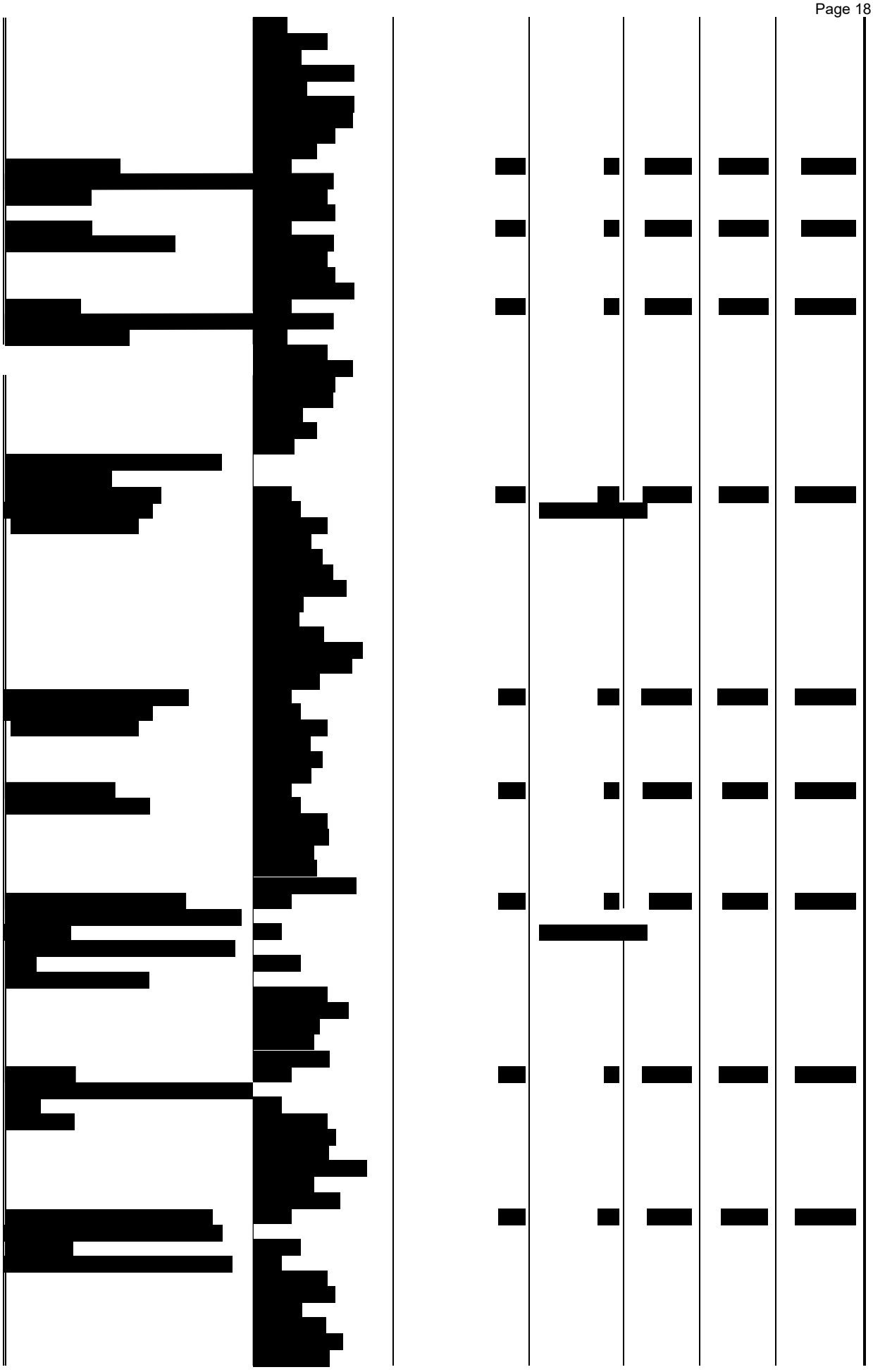
[redacted]				
Total MWh Supplied by EGSs	4,528	4,239	27,465,599	

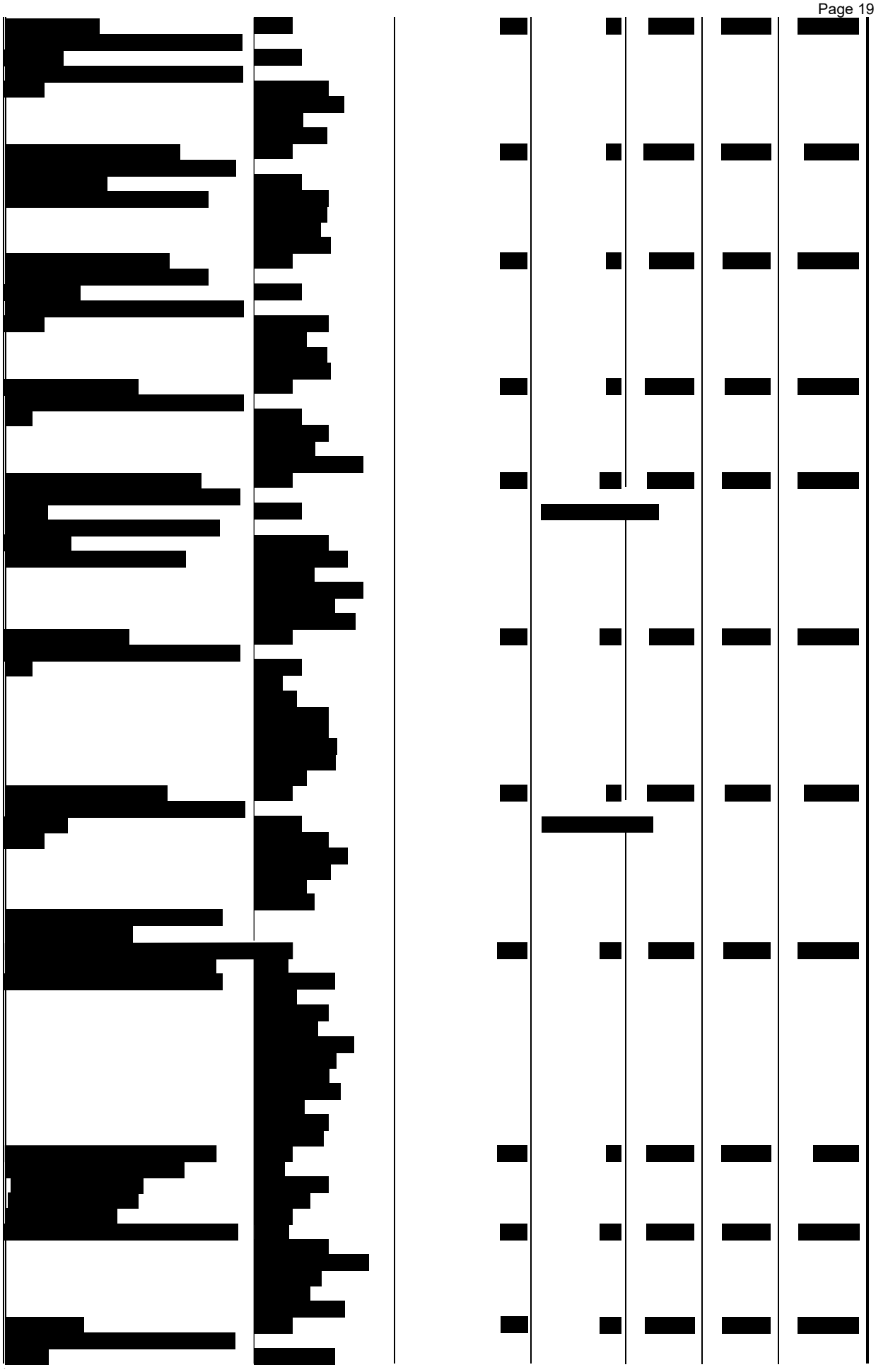
Company Name: PPL Electric Utilities Corporation

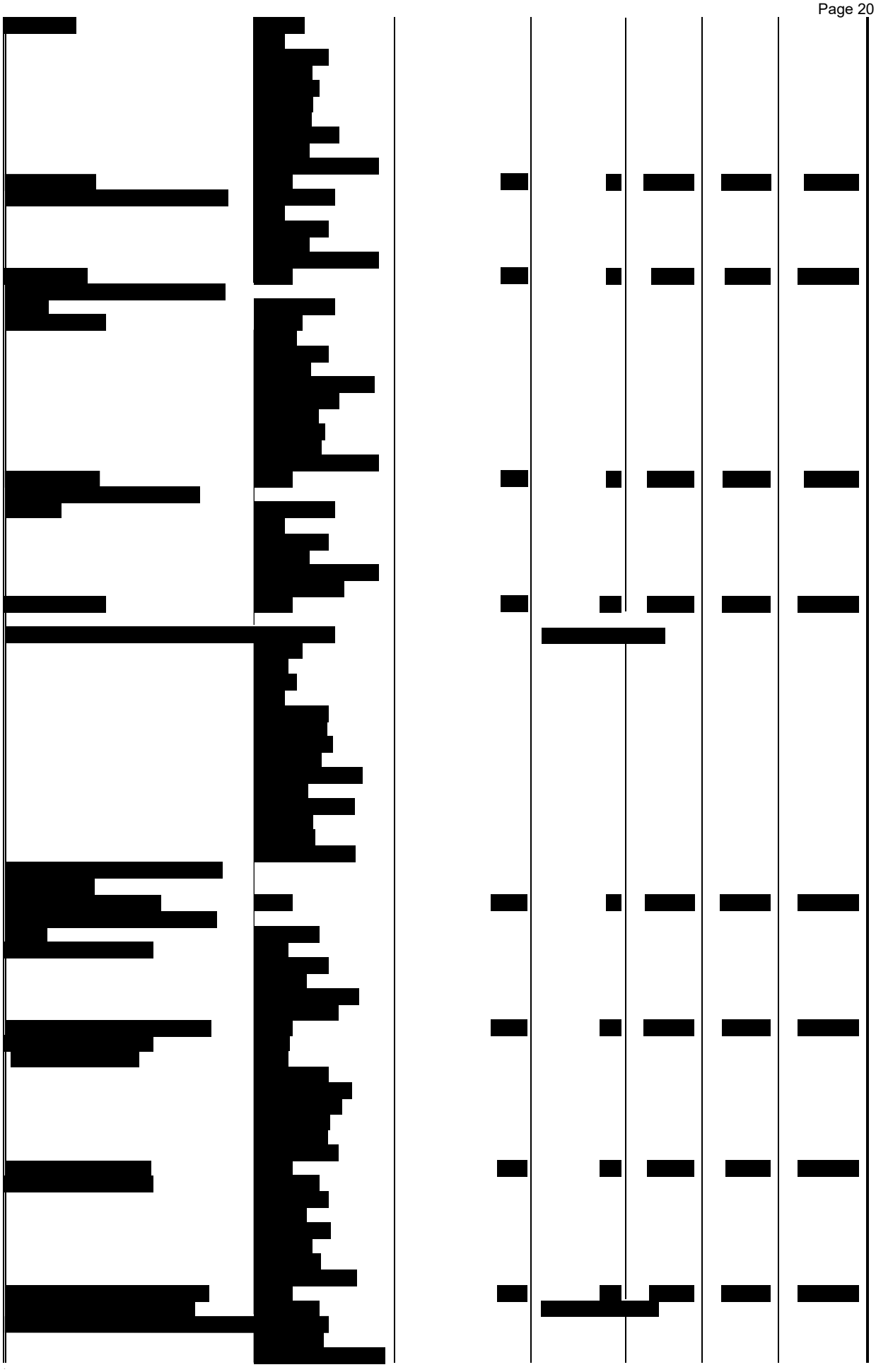
ARPR 11. Transmission Line Projection

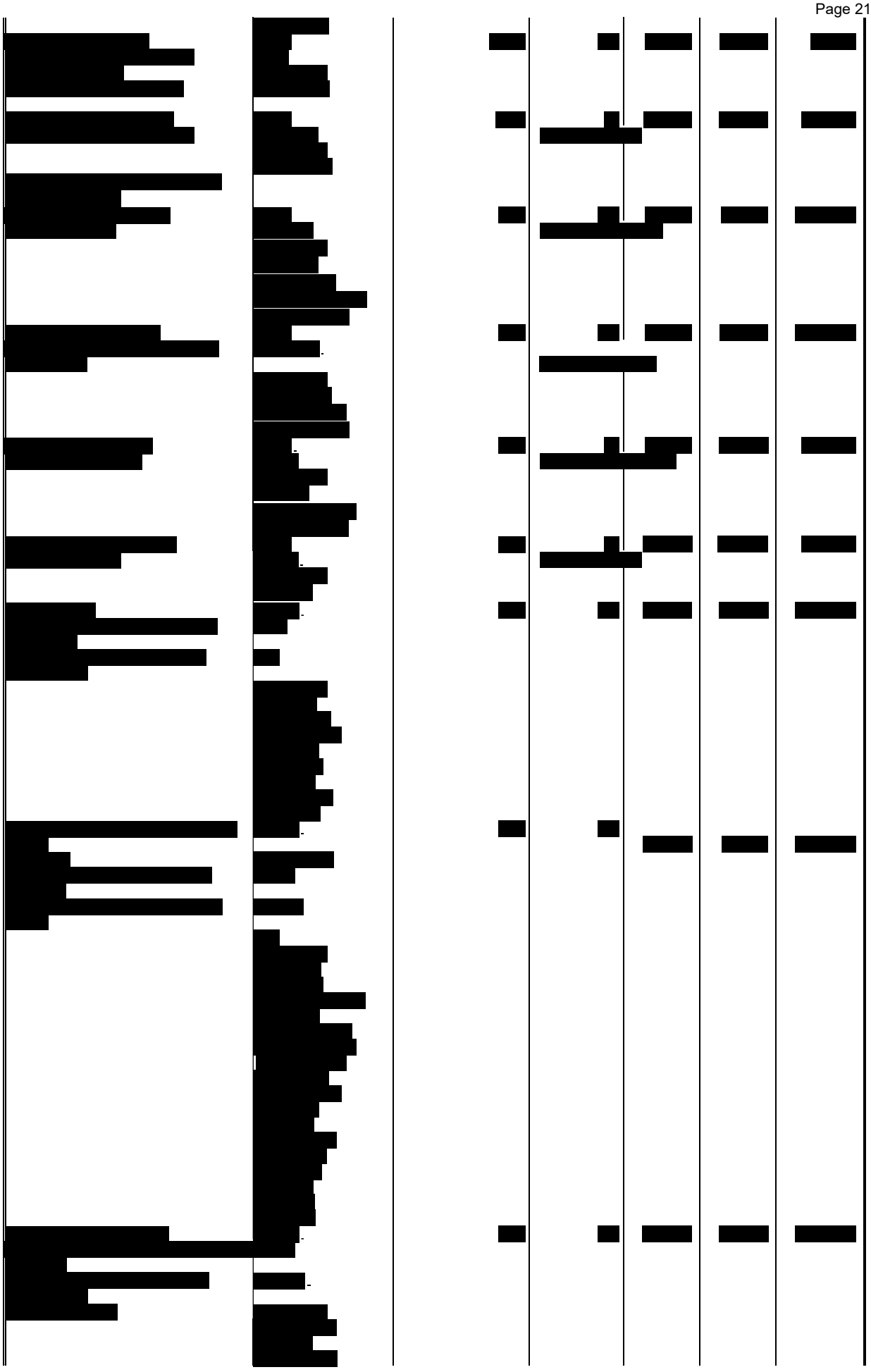
Transmission Line Name (a)	Location (b)	Design Voltage (c)	Length (d)	Construction Start Date (e)	In Service Date (f)	Line Cost (g)
Active Projects						
[redacted]						



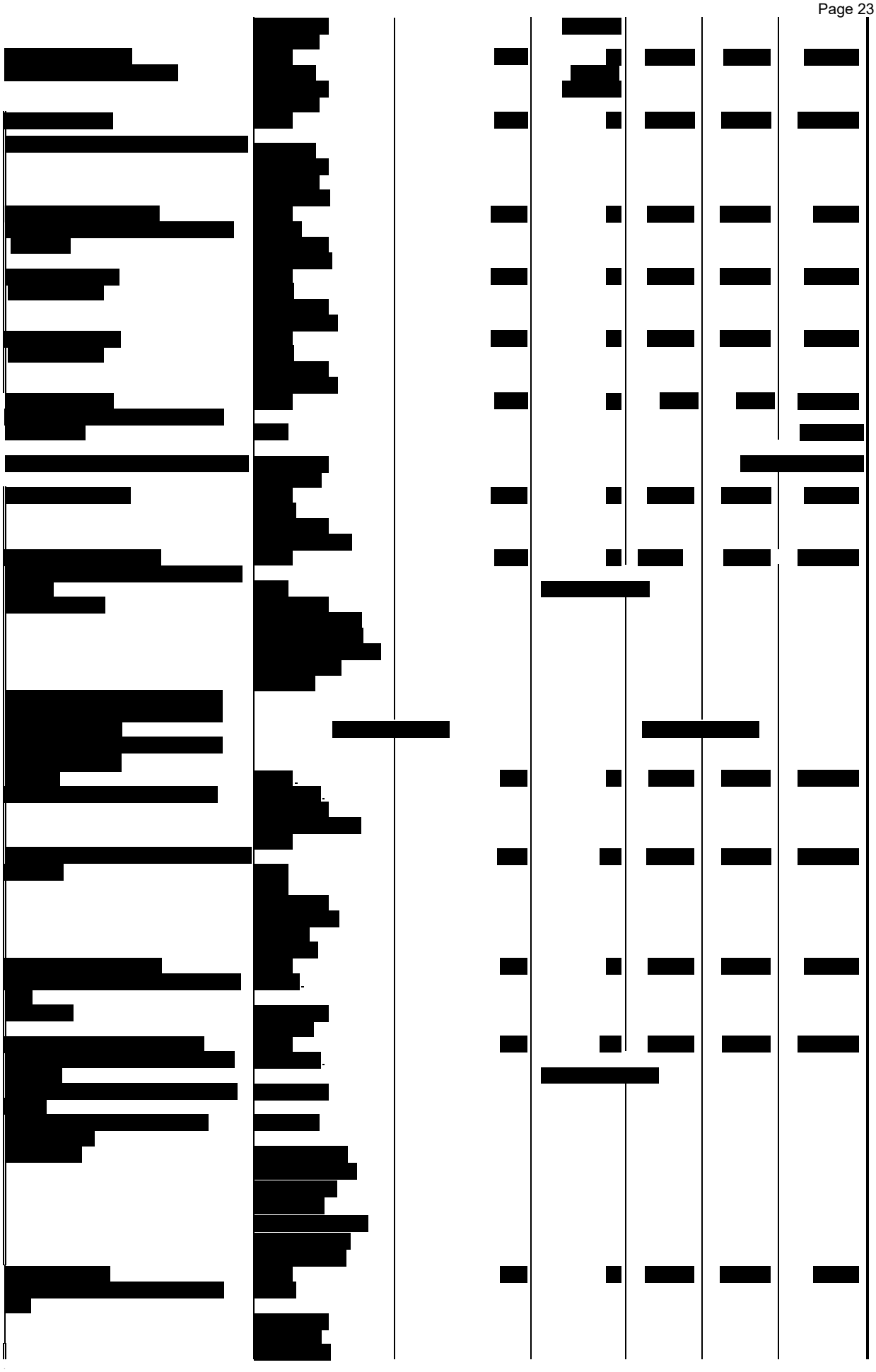


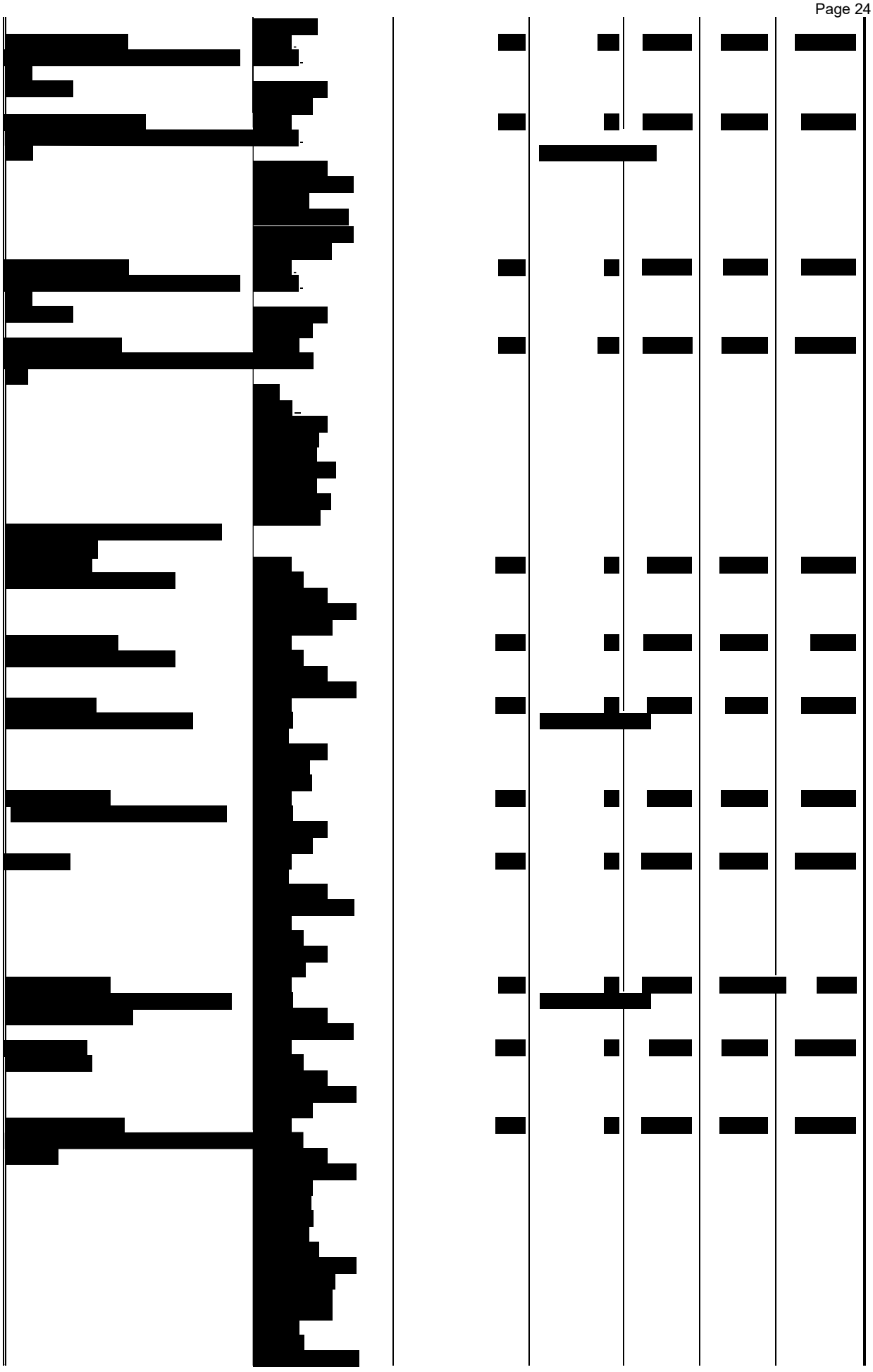


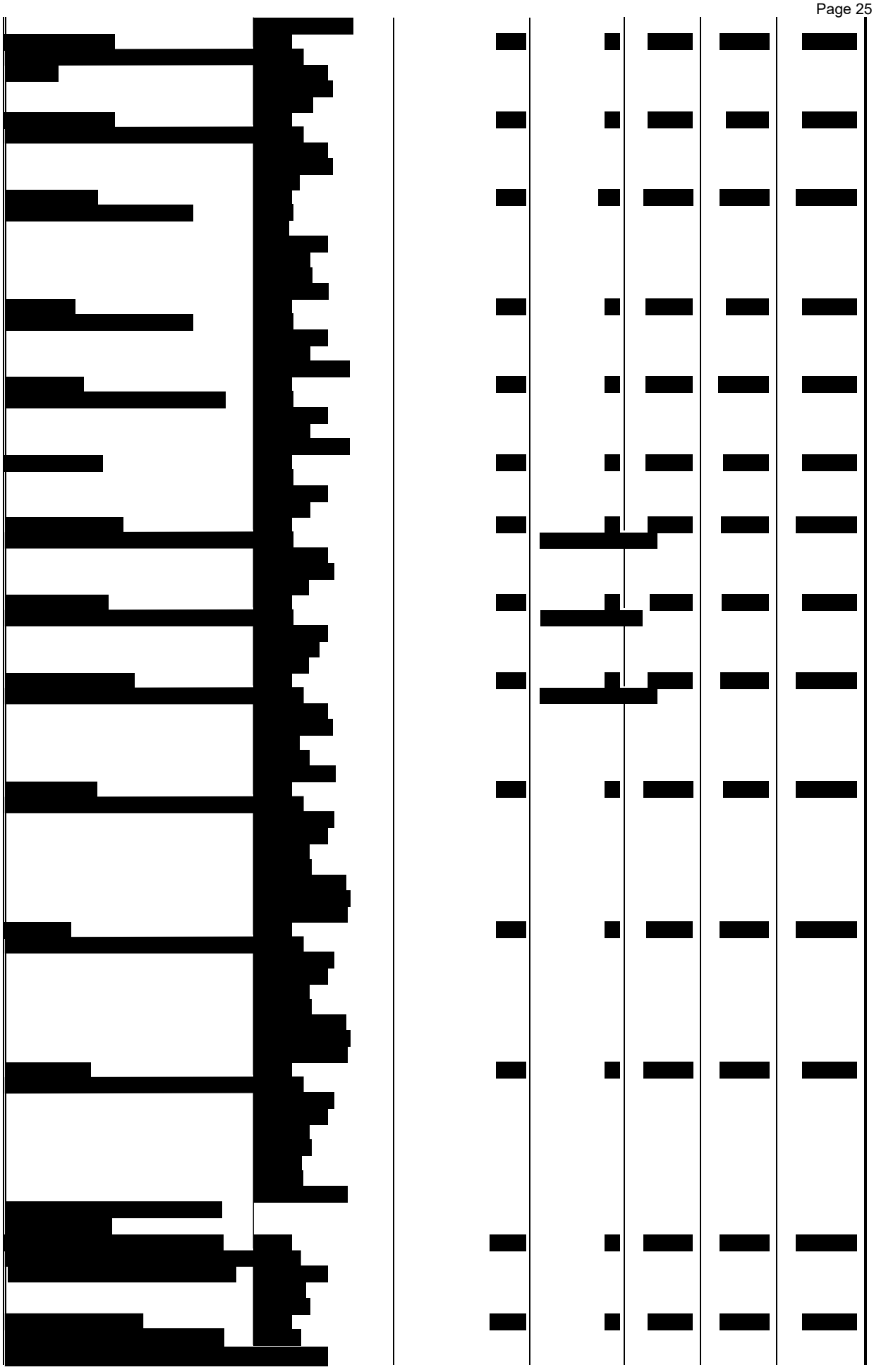


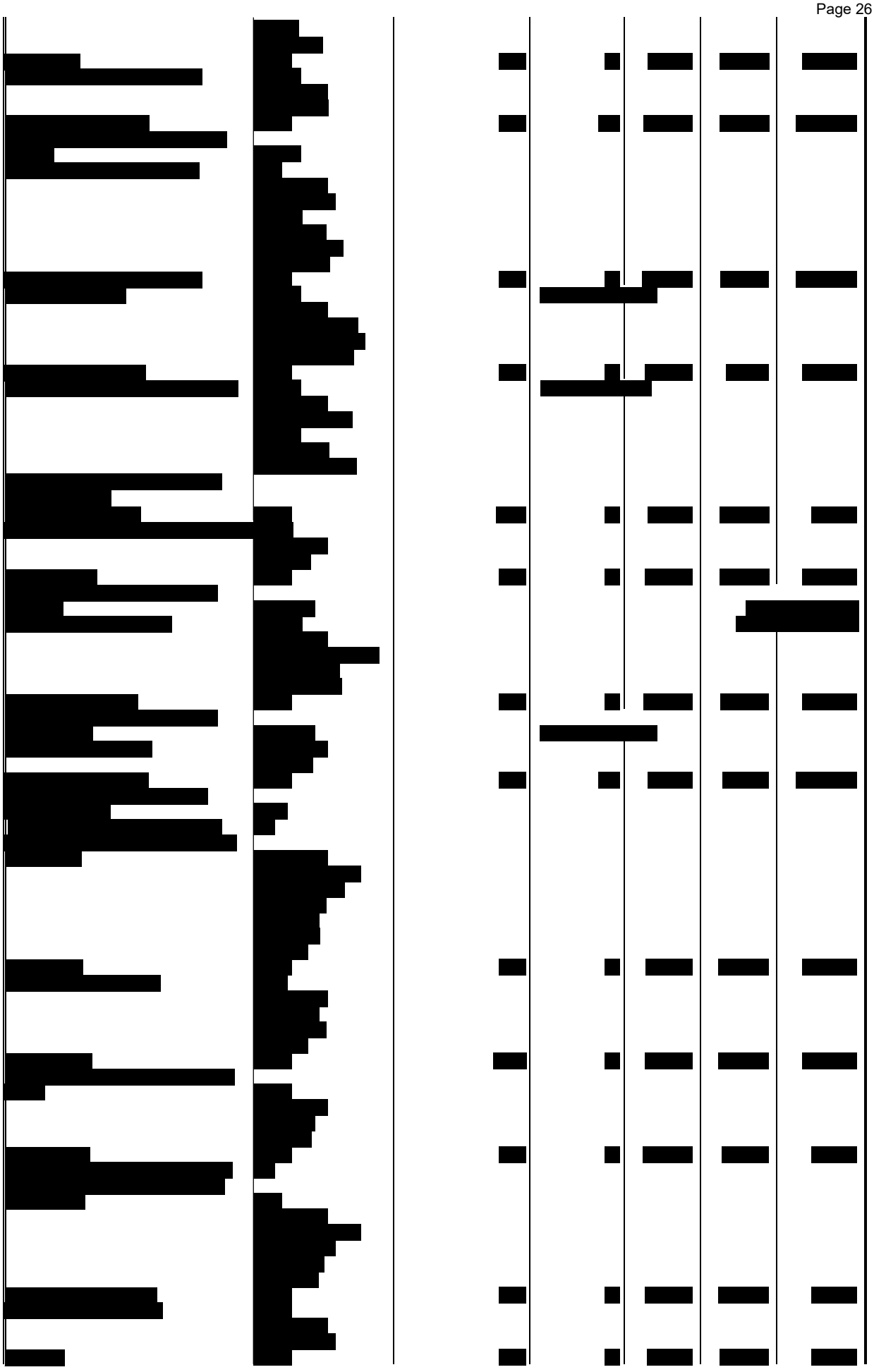


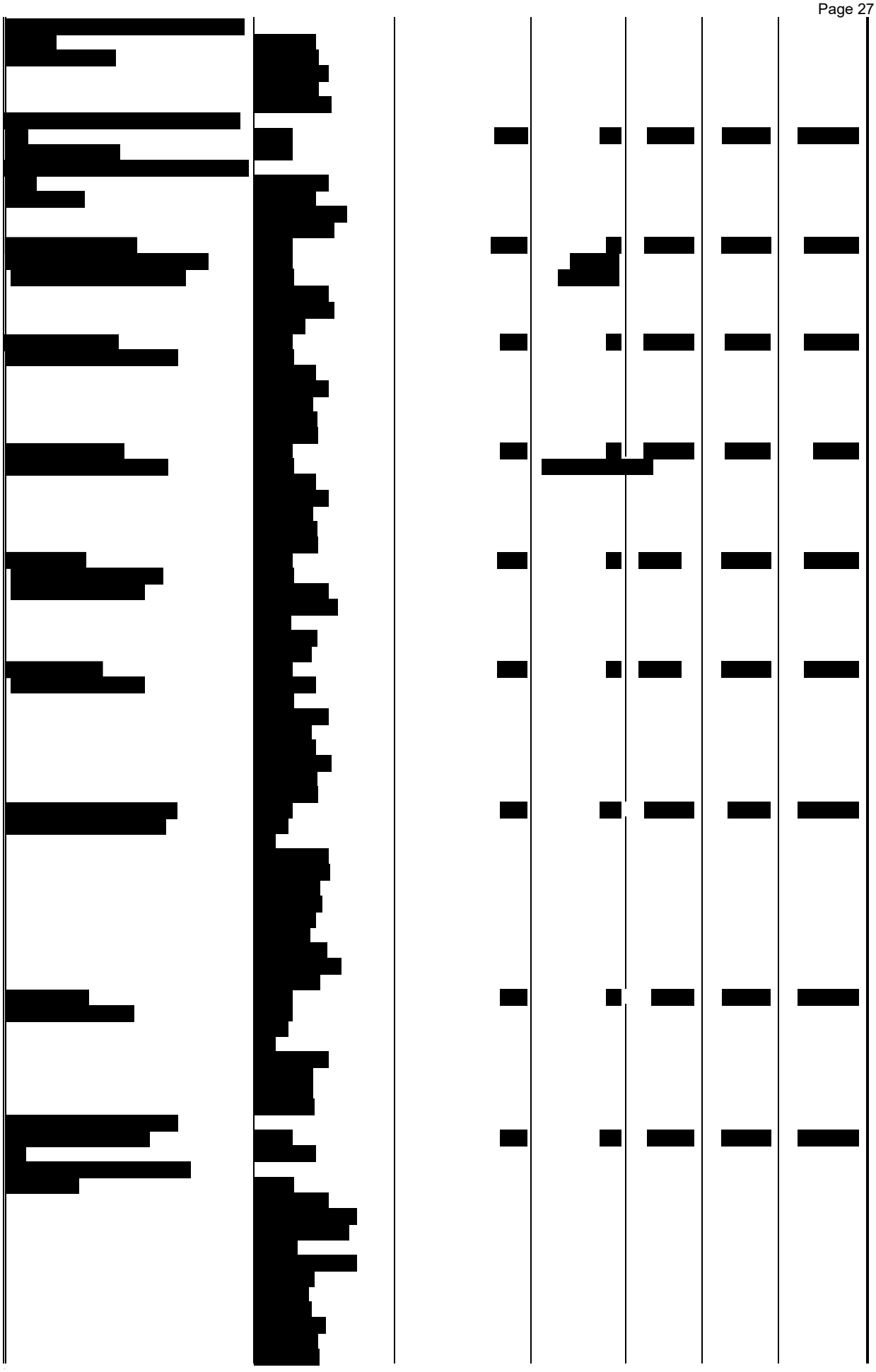
END of Active Projects
Projects Completed

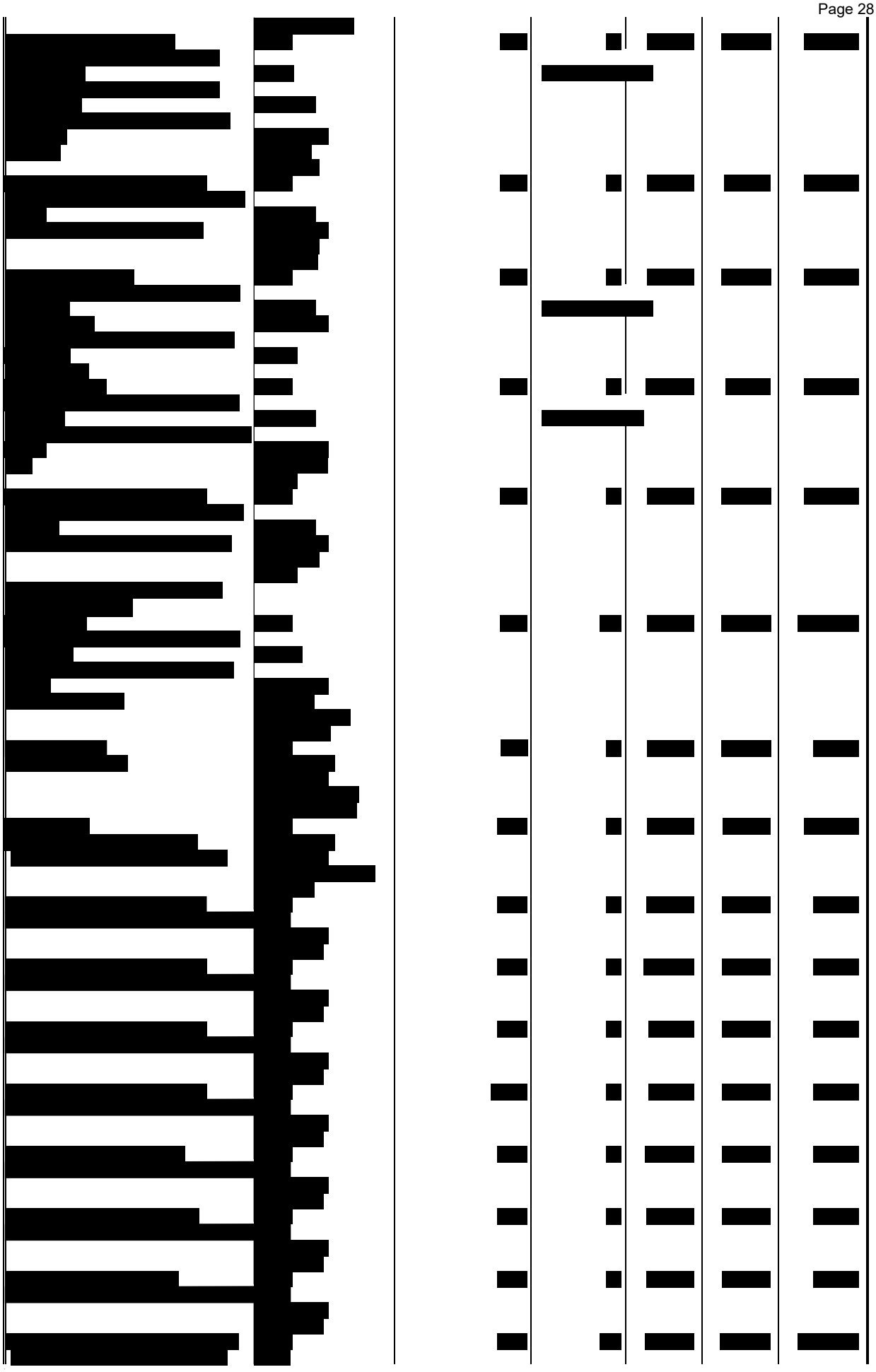


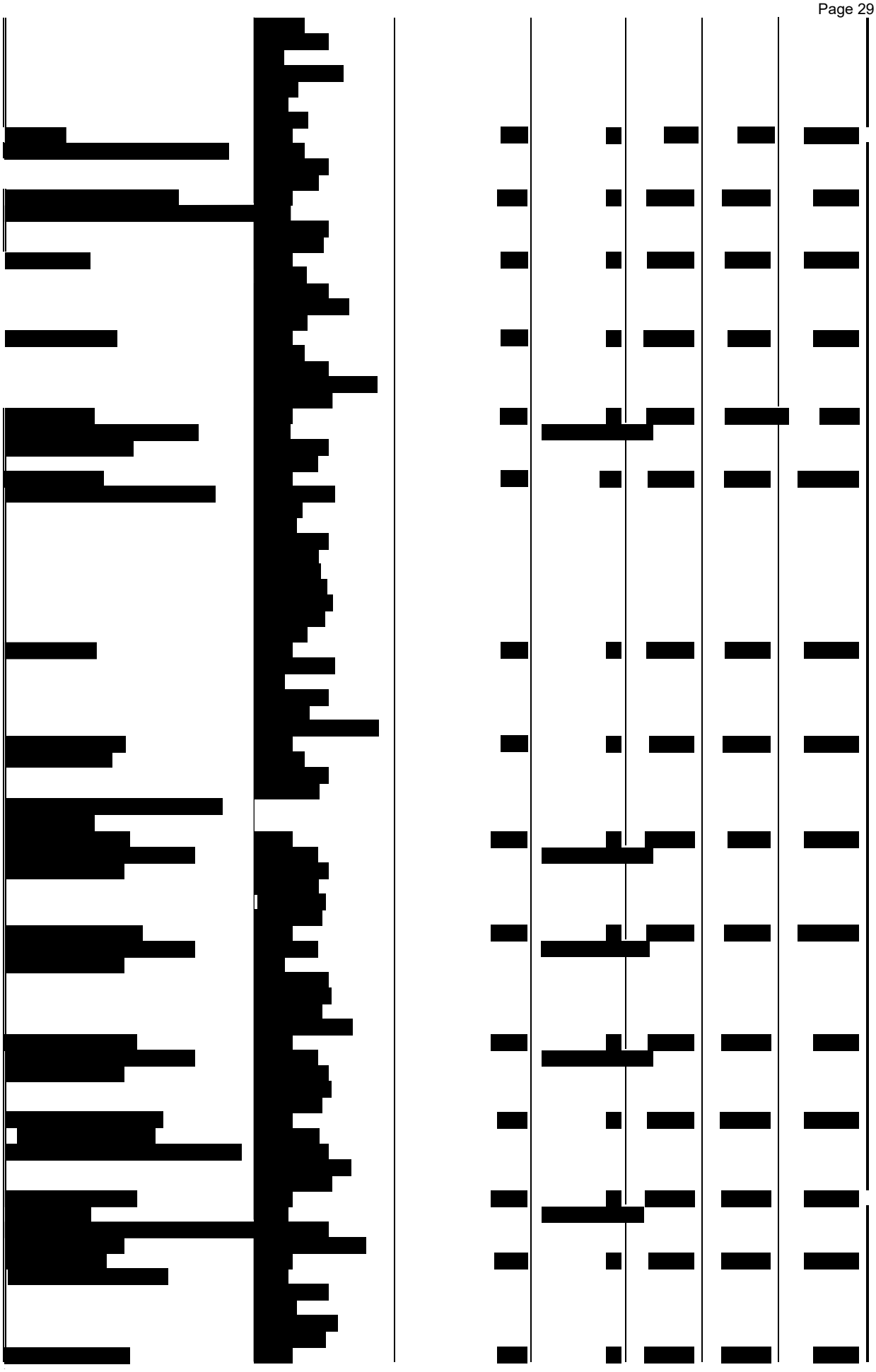


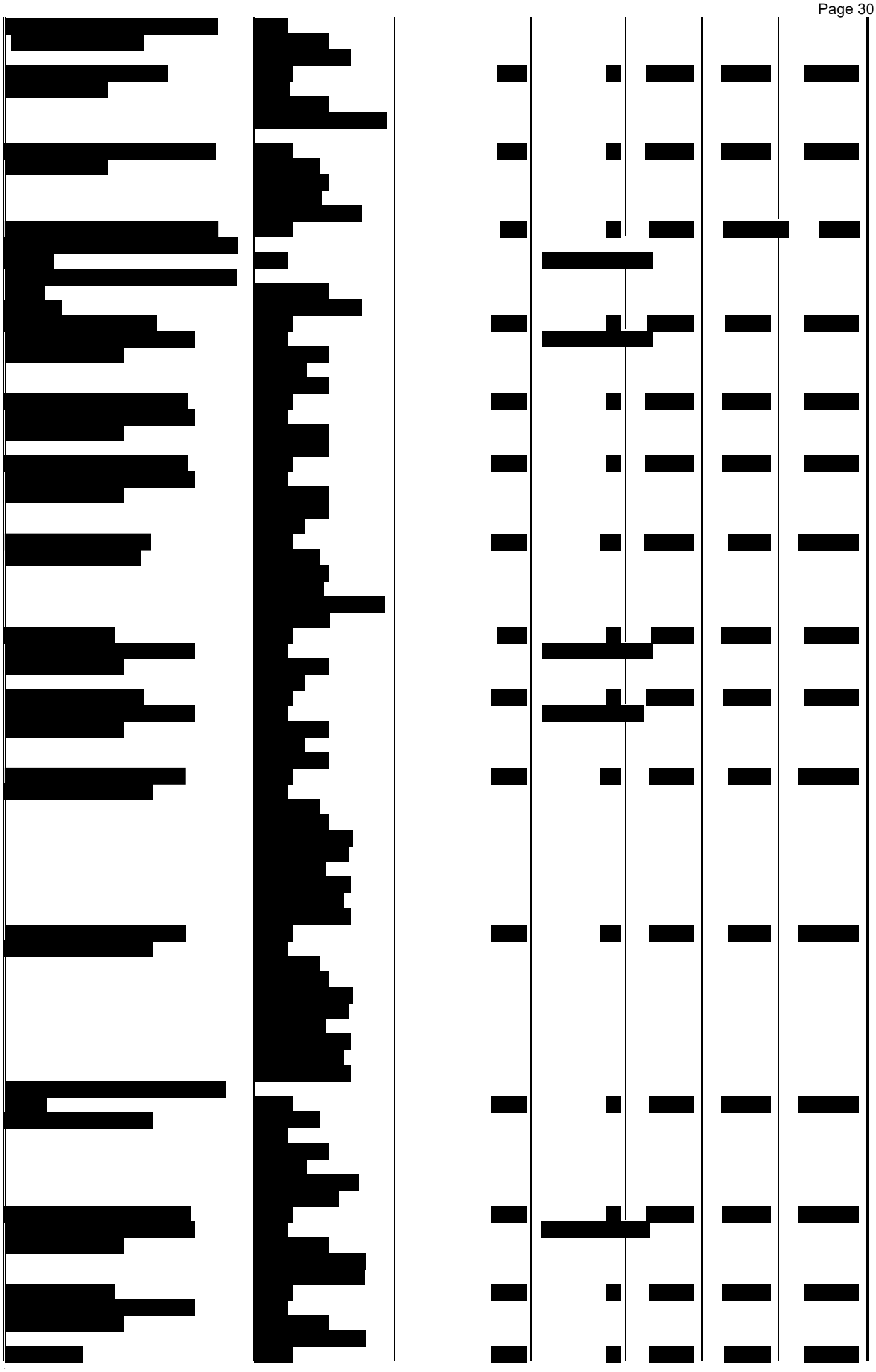


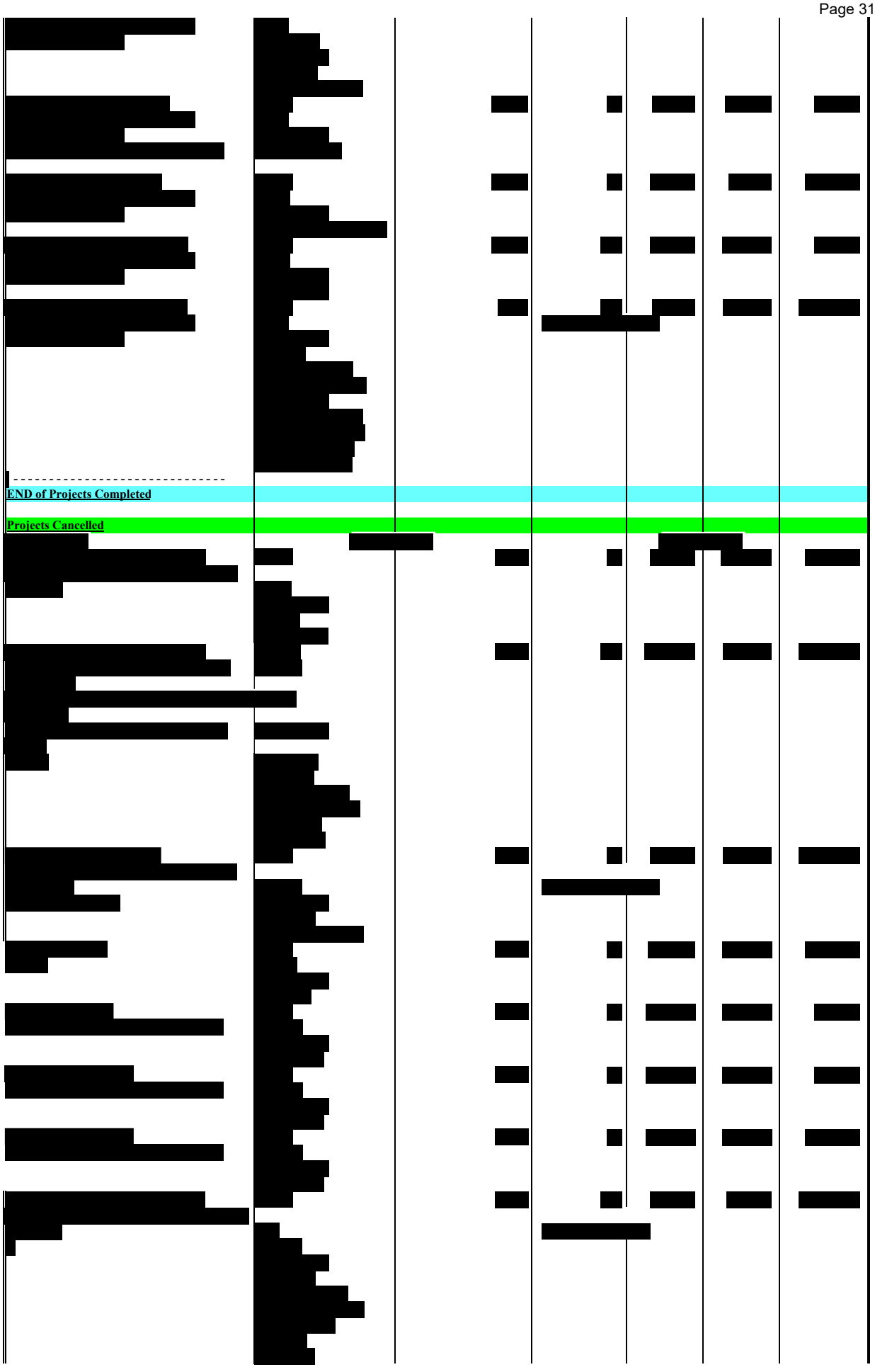


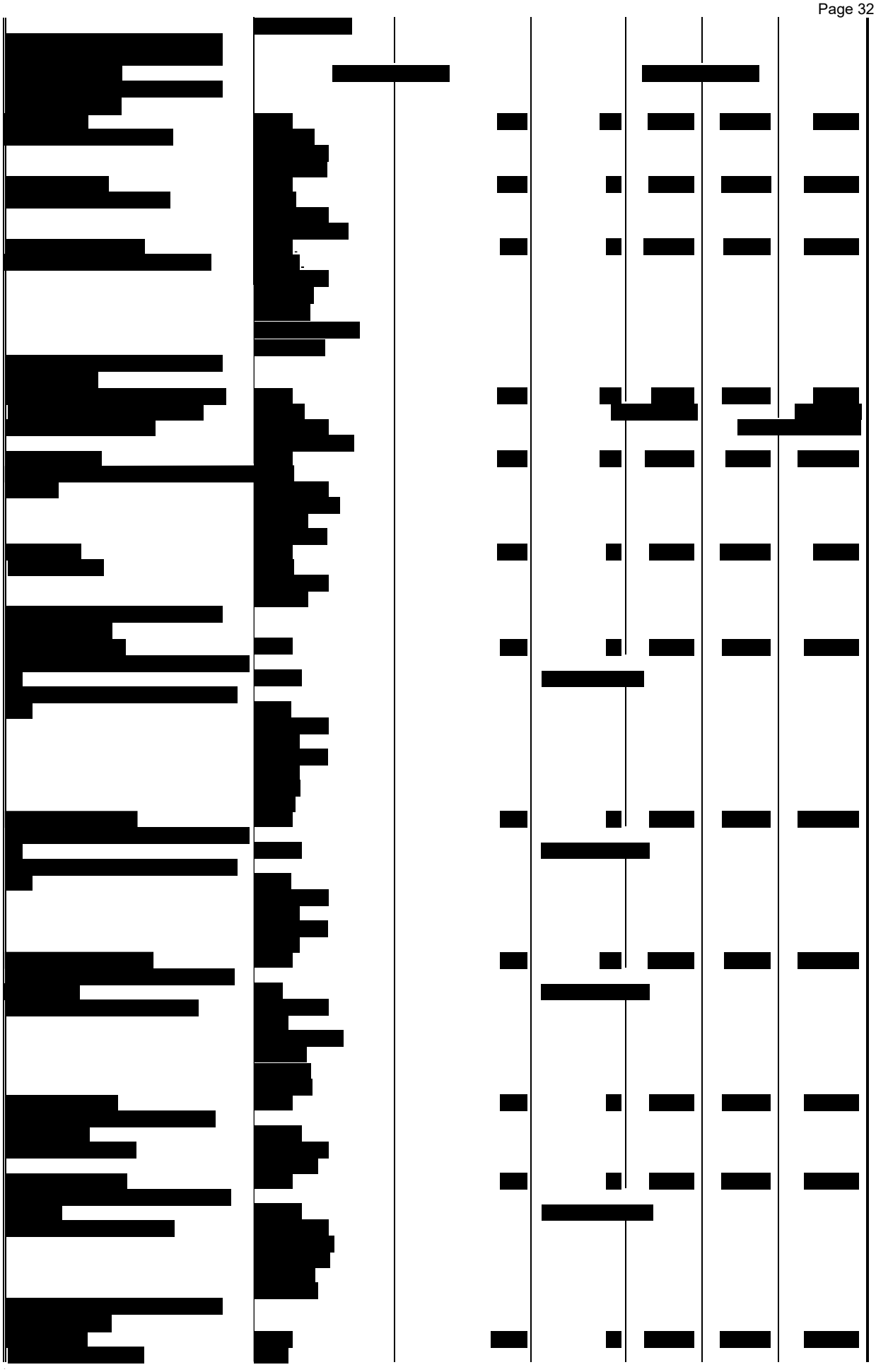


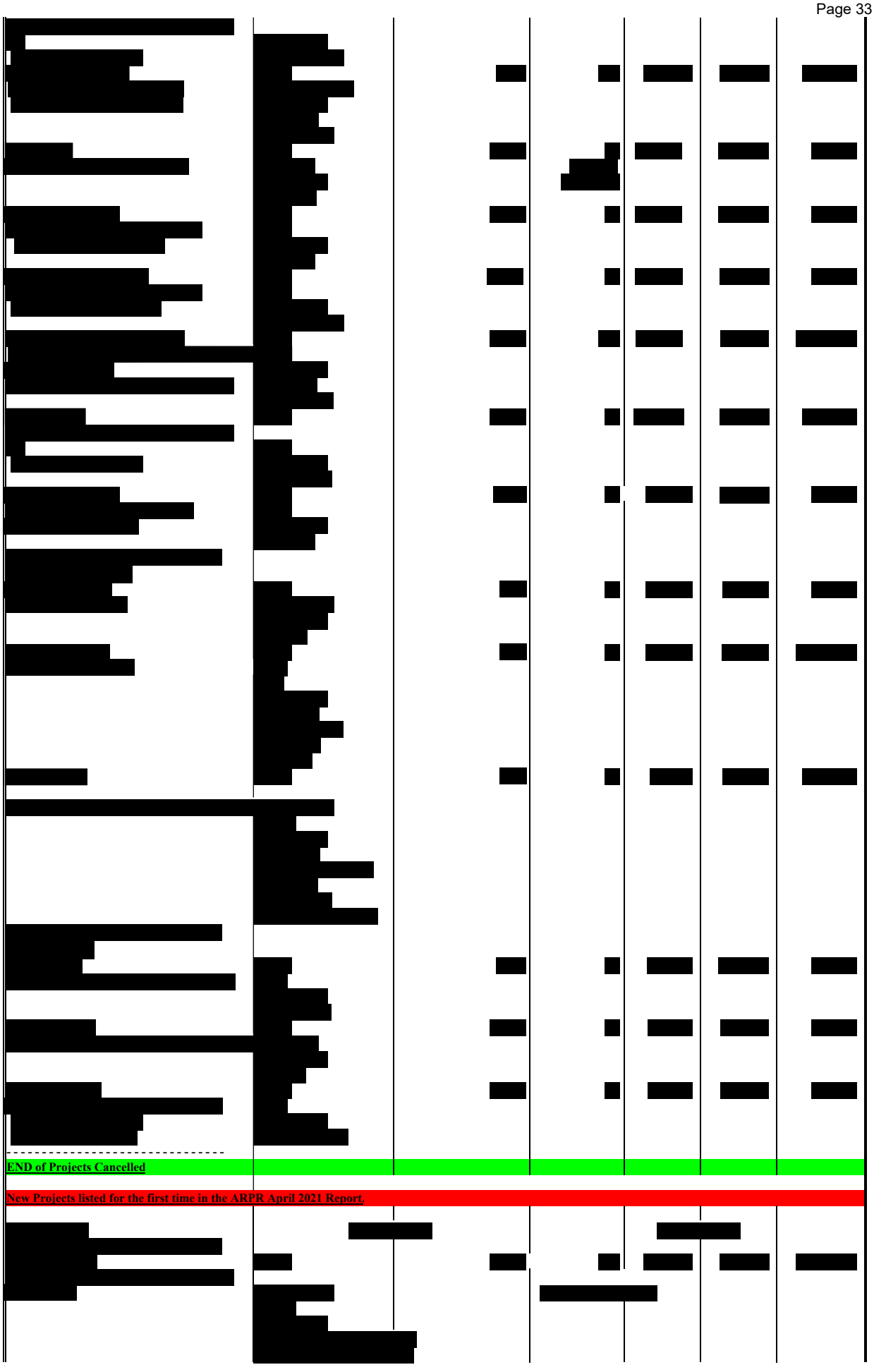


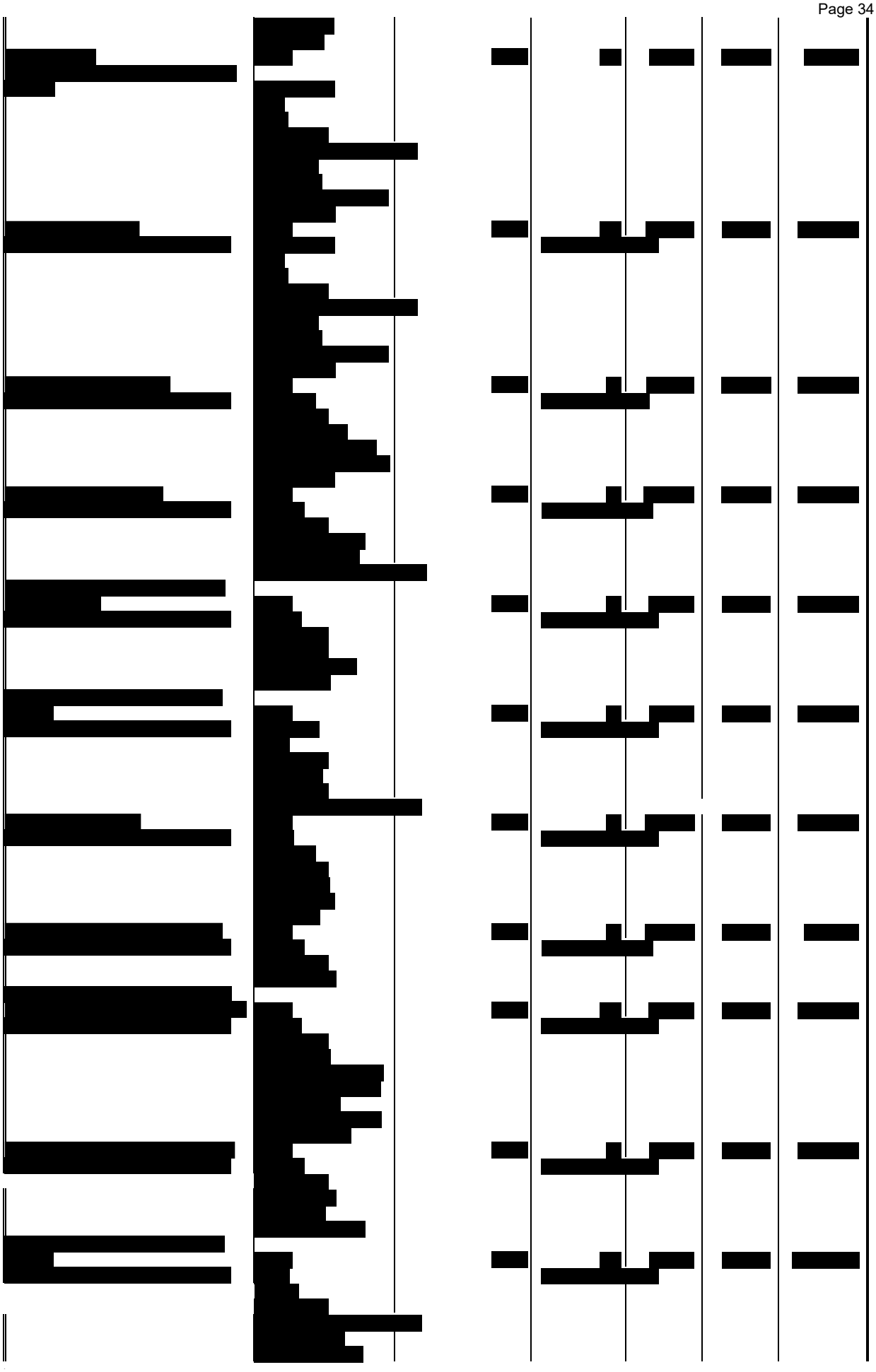


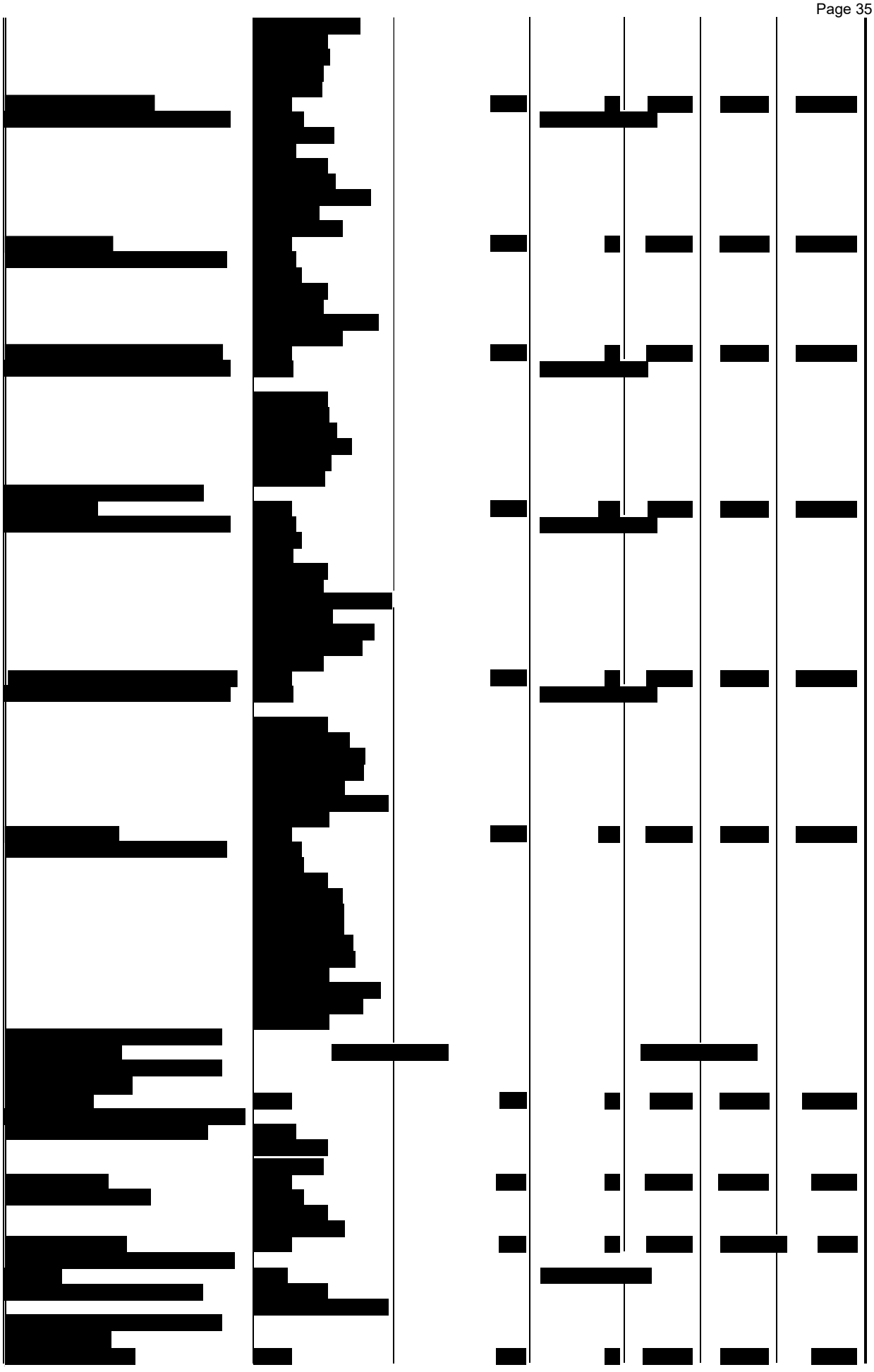



END of Projects Completed
Projects Cancelled

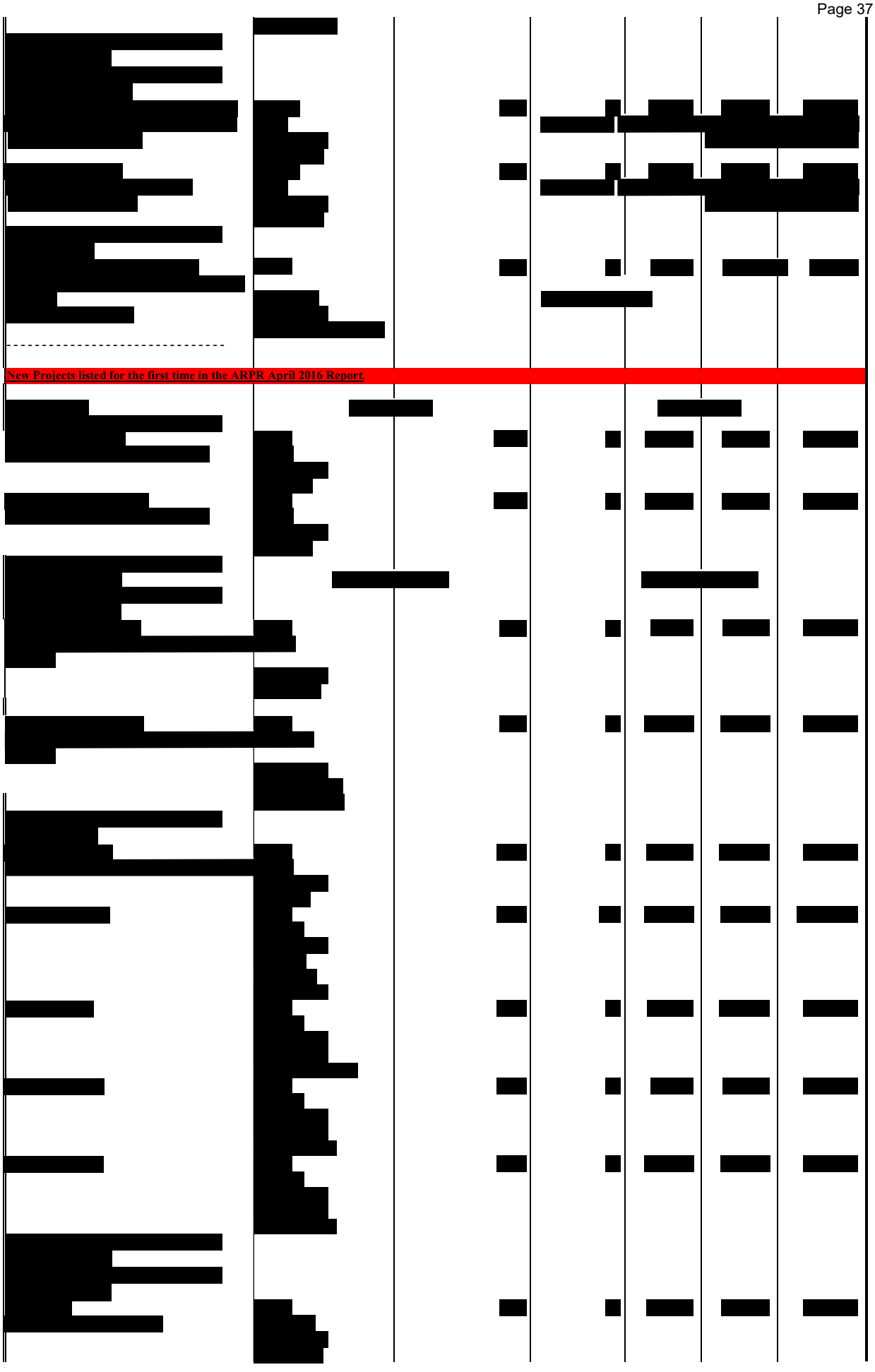


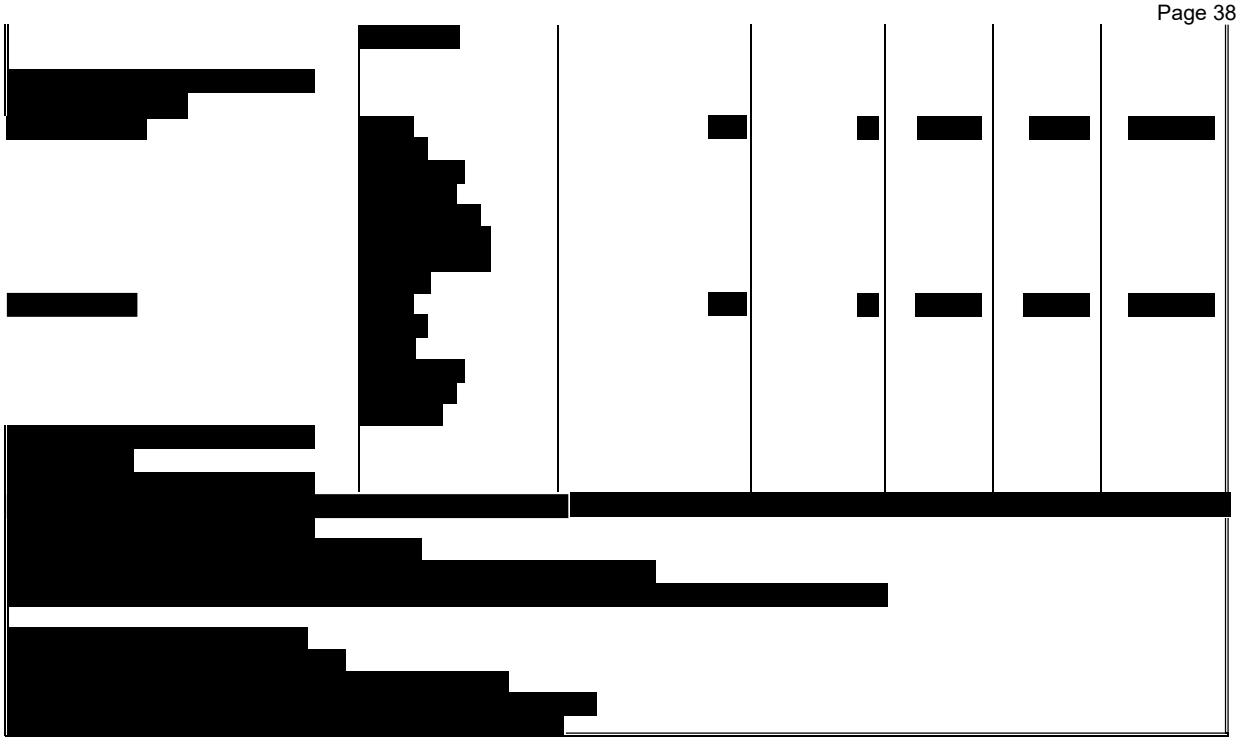

END of Projects Cancelled
New Projects listed for the first time in the ARPR April 2021 Report.





New Projects listed for the first time in the ARPR April 2018 Report.


New Projects listed for the first time in the ARPR April 2016 Report.



Company Name: PPL Electric Utilities Corporation

ARPR 12. Conservation and Load Management Program Description*

Program Name: Time of Use - Residential, Commercial and Industrial
Customer Class: Residential, Commercial and Industrial
Status: Existing x Proposed _____

Contact Person: Gary Hartman Phone No: 610-774-6058

Program Objective: Provides PPL Electric Utilities Corporation's eligible residential, commercial and industrial customers with an opportunity to shift energy usage awa the on-peak periods, when demands and prices are lower. This Time-of-Use (TOU) Rate Option provides for the voluntary participation of eligible existing and new customers in a year-round TOU rate program.

Details of Activity and Implementation Schedule:

Actual and/or Anticipated Results:

Year	Peak Load Reduction (kW)	Load Shifted to Off-Peak (kW)	Energy Savings				Other Results
			Electric (kWh)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	

Monetary and Personnel Resources:

Estimated Workhours	Categorized Program Expenses ($)				
	Payroll	Advertising	Customer Grants	Other	Total

SYMBOL CODES

STATUS/REASON FOR CHANGE

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L	Regulatory approval pending but not under construction
T	Regulatory approval received but not under construction
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RG	Refined Gas
BFG	Blast Furnace Gas
COG	Coke Oven Gas
UNK	Unknown at the time
GST	Geothermal Steam
MUL	Multi-Fueled
REF	Refuse (solid waste)
OIL	Oil (general)
FO1	No. 1 Fuel Oil
FO2	No. 2 Fuel Oil
FO4	No. 4 Fuel Oil
FO5	No. 5 Fuel Oil
FO6	No. 6 Fuel Oil
CRU	Crude Oil
TOP	Top Crude Oil
JF	Jet Fuel
KER	Kerosene
LPG	Liquid Propane Gas
RRO	Re Refined Motor Oil
SNG	Synthetic Natural Gas
UR	Uranium
PL	Plutonium
WAT	Water

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NH	Steam Turbine - Nuclear High Temp. Gas-cooled Reactor
IC	Internal Combustion Engine
GT	Combustion Turbine
HY	Conventional Hydro
PS	Pumped Storage Hydro
CW	Combined Cycle-Steam Portion Waste Heat Only
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CT	Combined Cycle-Combustion Turbine Portion
JE	Jet Engine
FC	Fuel Cell
SO	Solar
WM	Wind Power
GE	Geothermal
ZZ	None of the above
UN	Unknown at the time

TRANSPORTATION METHOD

WA	Water Transportation
TK	Truck
RR	Rail
PL	Pipeline
XX	Unknown at the time
CV	Conveyor

Kimberly A. Klock
Assistant General Counsel

PPL
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Allentown, PA 18101-1179
Tel. 610.774.5696 Fax 610.774.4102
KKlock@pplweb.com

E-FILE

April 29, 2022

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: PPL Electric Utilities Corporation
2022 Annual Resource Planning Report
Docket No. M-2022-3030279

Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is the **NON-CONFIDENTIAL** version of PPL Electric's 2022 Annual Resource Planning Report ("ARPR"). PPL Electric is submitting this report pursuant to the Commission's regulations at 52 Pa. Code § 57.141, et seq., and the Commission's order, entered December 6, 1999, at Docket No. L-00980136.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on April 29, 2022, which is the date it was filed electronically with the Commission's E-Filing System.

A proprietary and confidential version of this report has also been filed with the Commission, the Office of Consumer Advocate ("OCA") and the Office of Small Business Advocate ("OSBA"), on this date via overnight delivery.

If you have any questions regarding the enclosed report, please call me, or Bethany L. Johnson, Director of Regulatory Affairs, at (610) 774-7011.

Respectfully submitted,

Kimberly A. Klock

Enclosures

cc: Patrick Cicero, Esquire
Steven Gray, Esquire
Mr. Harry Bidelspach

FORM	SECTION	DATA REQUESTED	APPLICABILITY
ARPR 1	57.142(a)	Historical and Forecast Energy Demand	EDC
ARPR 2	57.142(b)	Historical and Forecast Connected Peak Load	EDC
ARPR 3	57.142(c)	Historical and Forecast Number of Connected Customers	EDC
ARPR 4	57.142(d)	Historical and Forecast Peak Load and Energy Demand	Control Area
ARPR 5	57.143(a)	Existing Generating Capability	EDC & Control Area
ARPR 6	57.143(a)	Future Generating Capability Installations, Changes and Removals	EDC & Control Area
ARPR 7	57.143(a)	Projected Capacity and Demand	Control Area
ARPR 8	57.145	Qualifying Facility and Independent Power Production Facilities	EDC
ARPR 9	57.147	Scheduled Imports and Exports	Control Area
ARPR 10	57.148	Summary of Demands, Resources and Energy for the Previous Year	EDC
ARPR 11	57.144	Transmission Line Projection	EDC
ARPR 12	57.149	Conservation and Load Management Program Description	EDC

Current Year = 2022

Company Name: PPL Electric Utilities Corporation

ARPR 1. Historical and Forecast Energy Demand (MWh)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Sales For Resale (g)	Total Consumption (h)	System Losses (i)	Company Use (j)	Net Energy For Load (k)
-1	2021	14,879,215	13,807,121	8,339,688	77,690	-	37,103,714	2,675,386	54,430	39,833,530
0	2022	14,643,241	14,045,970	8,470,363	79,116	-	37,238,690	2,685,112	54,527	39,978,328
1	2023	14,564,990	14,140,393	8,533,272	79,613	-	37,318,269	2,690,815	54,165	40,063,249
2	2024	14,603,905	14,195,937	8,588,773	79,797	-	37,468,412	2,701,649	54,488	40,224,548
3	2025	14,588,112	14,194,945	8,606,663	79,682	-	37,469,401	2,701,699	54,200	40,225,300
4	2026	14,653,360	14,187,048	8,623,775	79,508	-	37,543,691	2,707,067	54,457	40,305,215

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

NOTE: Energy demand figures reflect expected Act 129 reductions, if applicable

Company Name: PPL Electric Utilities Corporation

ARPR 2. Historical and Forecast Connected Peak Load (MW)

Index Year (a)	Actual Year (b)	Summer* Peak Load (c)	Summer* Date & Time (d)	Winter* Peak Load (e)	Winter* Date & Time (f)	Annual Peak Load (g)	Annual Load Factor (h)
-1	2021	7,314	6/30/2021 1600	7,303	1/27/2022 800	7,314	0.62
0	2022	7,024		7,252		7,252	0.63
1	2023	7,023		7,249		7,249	0.63
2	2024	7,036		7,260		7,260	0.63
3	2025	7,054		7,261		7,261	0.63
4	2026	7,072		7,271		7,271	0.63

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

NOTE: Peak load figures reflect expected Act 129 reductions, if applicable.

Company Name: PPL Electric Utilities Corporatio

ARPR 3. Historical and Forecast Number of Connected Customers (Year End)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Total Customers (g)
-1	2021	1,278,611	182,654	3,272	1,741	1,466,277
0	2022	1,280,573	181,643	3,263	1,731	1,467,210
1	2023	1,283,624	182,708	3,284	1,741	1,471,358
2	2024	1,286,721	183,776	3,304	1,751	1,475,552
3	2025	1,289,815	184,844	3,325	1,761	1,479,746
4	2026	1,292,979	185,914	3,346	1,772	1,484,010

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

Company Name: PPL Electric Utilities Corporatio

ARPR 4. Historical and Forecast Peak Load and Energy Demand* (MW & MWh)

Control Area or Region (if applicable)

Index Year (a)	Actual Year (b)	Summer**		Winter**		Net Energy For Load (g)
		Peak Load (c)	Date & Time (d)	Peak Load (e)	Date & Time (f)	
-1	2021	7,314	6/30/2021 1600	7,303	1/27/2022 800	39,833,530
0	2022	7,024		7,252		39,978,328
1	2023	7,023		7,249		40,063,249
2	2024	7,036		7,260		40,224,548
3	2025	7,054		7,261		40,225,300
4	2026	7,072		7,271		40,305,215

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** The winter peak follows the summer peak. The summer season is June through September and tl
winter season is December through March of the following yea

Company Name: PPL Electric Utilities Corporation

ARPR 5. Existing Generating Capability (as of January 1 of current year)

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Date Installed (c)	Unit Type (d)	Primary Fuel		Alternate Fuel		Net Capability-MW		Changes During Past Year		% Ownership Share (m)	Notes (n)
				Fuel Type (e)	Transp. Method (f)	Fuel Type (g)	Transp. Method (h)	Summer (i)	Winter (j)	MW (k)	Reason (l)		
N/A *													

* All energy is purchased through short term and long term contracts at market based prices.

Company Name: PPL Electric Utilities Corporatio

ARPR 6. Future Generating Capability Installations, Changes and Removals

Control Area or Region (if applicable)

Station and Unit No. (a)	Location (b)	Unit Type (c)	Primary Fuel		Alternate Fuel		Net Capability-MW		Effective Date (j)	Status (k)	% Ownership Share (l)	Notes (m)
			Fuel Type (d)	Transp. Method (e)	Fuel Type (f)	Transp. Method (g)	Summer (h)	Winter (i)				

Company Name: PPL Electric Utilities Corporation

ARPR 7. Projected Capacity and Demand (MW)*

Control Area or Region:
Season:

	Actual	Projected				
	2021	2022	2023	2024	2025	2026
1 Internal Demand	7,314	7,024	7,023	7,036	7,054	7,072
2 Direct Control Load Management	-	-	-	-	-	-
3 Interruptible Demand	15	15	15	15	15	15
4 Net Internal Demand (1-2-3)	7,299	7,009	7,008	7,021	7,039	7,057
5 Total Owned Capacity						
Nuclear						
Hydro						
Pumped Storage						
Steam						
Coal						
Oil						
Gas						
Dual Fuel						
Combustion Turbine						
Oil						
Gas						
Dual Fuel						
Combined Cycle						
Oil						
Gas						
Dual Fuel						
Other						
6 Inoperable Capacity						
7 Net Operable Capacity (5-6)	-	-	-	-	-	-
8 Independent Power Producers	-	-	-	-	-	-
9 Capacity Purchases						
10 Capacity Sales						
11 Total Installed Capacity (5+8)	-	-	-	-	-	-

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** Interruptible Demand is based off the add backs from PJM and PPL Act 129 programs.

Company Name: PPL Electric Utilities Corporation

ARPR 8. Qualifying Facility and Independent Power Production Facilities

Facility Name (a)	Location (b)	Energy Source (c)	Purchased Energy (kWh) (d)	Total Generation (kWh) (e)	Contract Capacity (kW) (f)	Total Capacity (kW) (g)	Effective Date(s) (h)	Status and Type (i)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Notes:

Company Name: PPL Electric Utilities Corporatio

ARPR 9. Scheduled Imports and Exports (MW)

Control Area or Region:
Season:

Participant Type Code	Name of Participant	2021	2022	2023	2024	2025
	Totals	0	0	0	0	0

PaPUC Apr-22

Note: Notice of Cancellation of a Transmission Service Agreement between PPL Electric an
Northampton NEC was filed and accepted. It becamne effective May 21, 201
As such, it is removed from the ARPR 9

Company Name: PPL Electric Utilities Corporation

ARPR 10. Summary of Demands, Resources and Energy for the Previous Year

	Peak Day (MW)		Calendar Year (MWh)	
	Summer 2021	Winter 2021/2022	2021	Notes
Reporting EDC:				
Purchases				
Independent Power Producers				
Sales	***REDACTED***	***REDACTED***	***REDACTED***	
Electric Generation Suppliers:				
REDACTED				
Total MWh Supplied by EGSs	***REDACTED***	***REDACTED***	***REDACTED***	

Company Name: PPL Electric Utilities Corporation

ARPR 11. Transmission Line Projection

Transmission Line Name (a)	Location (b)	Design Voltage (c)	Length (d)	Construction Start Date (e)	In Service Date (f)	Line Cost (g)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Company Name: PPL Electric Utilities Corporation

ARPR 12. Conservation and Load Management Program Description*

Program Name: Time of Use - Residential, Commercial and Industrial
Customer Class: Residential, Commercial and Industrial
Status: Existing x Proposed _____

Contact Person: Gary Hartman Phone No: 610-774-6058

Program Objective: Provides PPL Electric Utilities Corporation's eligible residential, commercial and industrial customers with an opportunity to shift energy usage awa the on-peak periods, when demands and prices are lower. This Time-of-Use (TOU) Rate Option provides for the voluntary participation of eligible existing and new customers in a year-round TOU rate program.

Details of Activity and Implementation Schedule:

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Kimberly A. Klock
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Allentown, PA 18101-1179
Tel. 610.774.5696 Fax 610.774.4102
KKlock@pplweb.com

E-FILE

May 1, 2023

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: PPL Electric Utilities Corporation
2023 Annual Resource Planning Report
Docket No. M-2023-3037449

Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is the **NON-CONFIDENTIAL** version of PPL Electric's 2023 Annual Resource Planning Report ("ARPR"). PPL Electric is submitting this report pursuant to the Commission's regulations at 52 Pa. Code § 57.141, et seq., and the Commission's order, entered December 6, 1999, at Docket No. L-00980136.

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Respectfully submitted,

Kimberly A. Klock

Enclosures

cc via email: Patrick Cicero, Esquire
NazAarah Sabree
Harry Bidelspach

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Current Year = 2023

Company Name: PPL Electric Utilities Corporation

ARPR 1. Historical and Forecast Energy Demand (MWh)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Sales For Resale (g)	Total Consumption (h)	System Losses (i)	Company Use (j)	Net Energy For Load (k)
-1	2022	14,680,299	13,696,114	8,275,732	76,916	-	36,729,062	2,648,110	50,238	39,427,409
0	2023	14,714,198	14,121,131	8,611,851	78,867	-	37,526,046	2,705,588	51,561	40,283,195
1	2024	14,727,024	14,195,552	8,667,737	79,224	-	37,669,536	2,715,919	51,561	40,437,017
2	2025	14,690,535	14,201,332	8,685,581	79,178	-	37,656,625	2,714,989	51,561	40,423,176
3	2026	14,708,098	14,198,777	8,703,178	79,057	-	37,689,110	2,717,328	51,561	40,458,000
4	2027	14,717,904	14,205,003	8,725,322	78,991	-	37,727,219	2,720,072	51,561	40,498,853

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

NOTE: Energy demand figures reflect expected Act 129 reductions, if applicable

Company Name: PPL Electric Utilities Corporation

ARPR 2. Historical and Forecast Connected Peak Load (MW)

Index Year (a)	Actual Year (b)	Summer* Peak Load (c)	Summer* Date & Time (d)	Winter* Peak Load (e)	Winter* Date & Time (f)	Annual Peak Load (g)	Annual Load Factor (h)
-1	2022	7,065	8/9/2022 1500	6,898	12/24/2022 1200	7,065	0.64
0	2023	7,175		7,334		7,334	0.62
1	2024	7,181		7,377		7,377	0.62
2	2025	7,212		7,391		7,391	0.62
3	2026	7,230		7,399		7,399	0.62
4	2027	7,225		7,425		7,425	0.62

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

NOTE: Peak load figures reflect expected Act 129 reductions, if applicable.

Company Name: PPL Electric Utilities Corporatio

ARPR 3. Historical and Forecast Number of Connected Customers (Year End)

3

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Total Customers (g)
-1	2022	1,280,733	183,790	3,136	1,768	1,469,426
0	2023	1,289,877	182,966	3,139	1,759	1,477,741
1	2024	1,294,804	183,930	3,157	1,768	1,483,659
2	2025	1,299,003	184,895	3,175	1,778	1,488,851
3	2026	1,302,748	185,861	3,193	1,787	1,493,590
4	2027	1,306,407	186,829	3,212	1,796	1,498,244

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

Company Name: PPL Electric Utilities Corporatio

ARPR 4. Historical and Forecast Peak Load and Energy Demand* (MW & MWh)

Control Area or Region (if applicable)

Index Year (a)	Actual Year (b)	Summer**		Winter**		Net Energy For Load (g)
		Peak Load (c)	Date & Time (d)	Peak Load (e)	Date & Time (f)	
-1	2022	7,065	8/9/2022 1500	6,898	12/24/2022 1200	39,427,409
0	2023	7,175		7,334		40,283,195
1	2024	7,181		7,377		40,437,017
2	2025	7,212		7,391		40,423,176
3	2026	7,230		7,399		40,458,000
4	2027	7,225		7,425		40,498,853

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** The winter peak follows the summer peak. The summer season is June through September a winter season is December through March of the following yea

Company Name: PPL Electric Utilities Corporation

ARPR 5. Existing Generating Capability (as of January 1 of current year)

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Date Installed (c)	Unit Type (d)	Primary Fuel		Alternate Fuel		Net Capability-MW		Changes During Past Year		% Ownership Share (m)	Notes (n)
				Fuel Type (e)	Transp. Method (f)	Fuel Type (g)	Transp. Method (h)	Summer (i)	Winter (j)	MW (k)	Reason (l)		
N/A *													

* All energy is purchased through short term and long term contracts at market based prices.

Company Name: PPL Electric Utilities Corporatio

ARPR 6. Future Generating Capability Installations, Changes and Removals

Control Area or Region (if applicable)

Station and Unit No. (a)	Location (b)	Unit Type (c)	Primary Fuel		Alternate Fuel		Net Capability-MW		Effective Date (j)	Status (k)	% Ownership Share (l)	Notes (m)
			Fuel Type (d)	Transp. Method (e)	Fuel Type (f)	Transp. Method (g)	Summer (h)	Winter (i)				

Company Name: PPL Electric Utilities Corporation

ARPR 7. Projected Capacity and Demand (MW)*

Control Area or Region:
Season:

	Actual	Projected				
	2022	2023	2024	2025	2026	2027
1 Internal Demand	7,314	7,024	7,023	7,036	7,054	7,072
2 Direct Control Load Managem	-	-	-	-	-	-
3 Interruptible Demand	15	15	15	15	15	15
4 Net Internal Demand (1-2-3)	7,299	7,009	7,008	7,021	7,039	7,057
5 Total Owned Capacity						
Nuclear						
Hydro						
Pumped Storage						
Steam						
Coal						
Oil						
Gas						
Dual Fuel						
Combustion Turbine						
Oil						
Gas						
Dual Fuel						
Combined Cycle						
Oil						
Gas						
Dual Fuel						
Other						
6 Inoperable Capacity						
7 Net Operable Capacity (5-6)	-	-	-	-	-	-
8 Independent Power Producers	-	-	-	-	-	-
9 Capacity Purchases						
10 Capacity Sales						
11 Total Installed Capacity (5+8)	-	-	-	-	-	-

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** Interruptible Demand is based off the add backs from PJM and PPL Act 129 programs.

Company Name: PPL Electric Utilities Corporation

ARPR 8. Qualifying Facility and Independent Power Production Facilities

Facility Name (a)	Location (b)	Energy Source (c)	Purchased Energy (kWh) (d)	Total Generation (kWh) (e)	Contract Capacity (kW) (f)	Total Capacity (kW) (g)	Effective Date(s) (h)	Status and Type (i)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Notes:

Company Name: PPL Electric Utilities Corporatio

ARPR 9. Scheduled Imports and Exports (MW)

Control Area or Region:
Season:

Participant Type Code	Name of Participant	2021	2022	2023	2024	2025
	Totals	0	0	0	0	0

PaPUC Apr-21

Note: Notice of Cancellation of a Transmission Service Agreement between PPL Electric an
Northampton NEC was filed and accepted. It became effective May 21, 201
As such, it is removed from the ARPR 9

Company Name: PPL Electric Utilities Corporation

ARPR 10. Summary of Demands, Resources and Energy for the Previous Year

	Peak Day (MW)		Calendar Year (MWh)	
	Summer 2022	Winter 2022/2023	2022	Notes
Reporting EDC:				
Purchases				
Independent Power Producers				
Sales	***REDACTED***	***REDACTED***	***REDACTED***	
Electric Generation Suppliers:				
REDACTED				
Total MWh Supplied by EGSs	***REDACTED***	***REDACTED***	***REDACTED***	

Company Name: PPL Electric Utilities Corporation

ARPR 11. Transmission Line Projection

Transmission Line Name (a)	Location (b)	Design Voltage (c)	Length (d)	Construction Start Date (e)	In Service Date (f)	Line Cost (g)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Company Name: PPL Electric Utilities Corporation

ARPR 12. Conservation and Load Management Program Description*

Program Name: Time of Use - Residential, Commercial and Industrial
Customer Class: Residential, Commercial and Industrial
Status: Existing x Proposed _____

Contact Person: Gary Hartman Phone No: 610-774-6058

Program Objective: Provides PPL Electric Utilities Corporation's eligible residential, commercial and industrial customers with an opportunity to shift energy usage awa the on-peak periods, when demands and prices are lower. This Time-of-Use (TOU) Rate Option provides for the voluntary participation of eligible existing and new customers in a year-round TOU rate program.

Details of Activity and Implementation Schedule:

Actual and/or Anticipated Results:

Year	Peak Load Reduction (kW)	Load Shifted to Off-Peak (kW)	Energy Savings				Other Results
			Electric (kWh)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	

Monetary and Personnel Resources:

Estimated Workhours	Categorized Program Expenses ($)				
	Payroll	Advertising	Customer Grants	Other	Total

SYMBOL CODES

STATUS/REASON FOR CHANGE

P	Planned for installation but not utility authorized
L	Regulatory approval pending but not under construction
T	Regulatory approval received but not under construction
U	Under construction, less than 50% of plant completed
V	Under construction, greater than 50% of plant completed
A	Generating unit capability increased (rerated or relicensed)
D	Generating unit capability decreased (rerated or relicensed)
M	Generating unit is in deactivated shutdown status
S	Generating unit returned to service from deactivated shutdown status
R	Generating unit permanently removed from any service

FUEL TYPE

WH	Waste Heat
COL	Coal (general)
BIT	Bituminous Coal
SUB	Sub-Bituminous Coal
ANT	Anthracite Coal
LIG	Lignite Coal
PC	Petroleum Coke
LNG	Liquified Natural Gas
MTH	Methanol
GAS	Gas (general)
NG	Natural Gas
RG	Refined Gas
BFG	Blast Furnace Gas
COG	Coke Oven Gas
UNK	Unknown at the time
GST	Geothermal Steam
MUL	Multi-Fueled
REF	Refuse (solid waste)
OIL	Oil (general)
FO1	No. 1 Fuel Oil
FO2	No. 2 Fuel Oil
FO4	No. 4 Fuel Oil
FO5	No. 5 Fuel Oil
FO6	No. 6 Fuel Oil
CRU	Crude Oil
TOP	Top Crude Oil
JF	Jet Fuel
KER	Kerosene
LPG	Liquid Propane Gas
RRO	Re Refined Motor Oil
SNG	Synthetic Natural Gas
UR	Uranium
PL	Plutonium
WAT	Water

TH	Thorium
SUN	Sun
WND	Wind
WD	Wood and Wood Waste
ZZ	None of the above or fuel brought to the plant site that is converted before the combustion process

UNIT TYPE

ST	Steam Turbine - non nuclear
NB	Steam Turbine - Nuclear Boiling Water Reactor
NP	Steam Turbine - Nuclear Pressurized Water Reactor
NH	Steam Turbine - Nuclear High Temp. Gas-cooled Reactor
IC	Internal Combustion Engine
GT	Combustion Turbine
HY	Conventional Hydro
PS	Pumped Storage Hydro
CW	Combined Cycle-Steam Portion Waste Heat Only
CA	Combined Cycle-Steam Portion Auxiliary Fired
CT	Combined Cycle-Combustion Turbine Portion
JE	Jet Engine
FC	Fuel Cell
SO	Solar
WM	Wind Power
GE	Geothermal
ZZ	None of the above
UN	Unknown at the time

TRANSPORTATION METHOD

WA	Water Transportation
TK	Truck
RR	Rail
PL	Pipeline
XX	Unknown at the time
CV	Conveyor

Kimberly A. Klock
Assistant General Counsel

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.5696 Fax 610.774.4102
KKlock@pplweb.com

E-FILE

May 1, 2024

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: PPL Electric Utilities Corporation
2024 Annual Resource Planning Report
Docket No. M-2024-3045243

Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is the **NON-CONFIDENTIAL** version of PPL Electric's 2024 Annual Resource Planning Report ("ARPR"). PPL Electric is submitting this report pursuant to the Commission's regulations at 52 Pa. Code § 57.141, et seq., and the Commission's order, entered December 6, 1999, at Docket No. L-00980136.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on May 1, 2024, which is the date it was filed electronically with the Commission's E-Filing System.

A proprietary and confidential version of this report has also been filed with the Commission, the Office of Consumer Advocate ("OCA") and the Office of Small Business Advocate ("OSBA"), on this date via overnight delivery.

If you have any questions regarding the enclosed report, please call me, or Bethany L. Johnson, Senior Director - Regulatory, at (610) 774-7011.

Respectfully submitted,

Kimberly A. Klock

Enclosures

cc via email: Patrick Cicero, Esquire
NazAarah Sabree

FORM	SECTION	DATA REQUESTED	APPLICABILITY
ARPR 1	57.142(a)	Historical and Forecast Energy Demand	EDC
ARPR 2	57.142(b)	Historical and Forecast Connected Peak Load	EDC
ARPR 3	57.142(c)	Historical and Forecast Number of Connected Customers	EDC
ARPR 4	57.142(d)	Historical and Forecast Peak Load and Energy Demand	Control Area
ARPR 5	57.143(a)	Existing Generating Capability	EDC & Control Area
ARPR 6	57.143(a)	Future Generating Capability Installations, Changes and Removals	EDC & Control Area
ARPR 7	57.143(a)	Projected Capacity and Demand	Control Area
ARPR 8	57.145	Qualifying Facility and Independent Power Production Facilities	EDC
ARPR 9	57.147	Scheduled Imports and Exports	Control Area
ARPR 10	57.148	Summary of Demands, Resources and Energy for the Previous Year	EDC
ARPR 11	57.144	Transmission Line Projection	EDC
ARPR 12	57.149	Conservation and Load Management Program Description	EDC

Current Year = 2024

Company Name: PPL Electric Utilities Corporation

ARPR 1. Historical and Forecast Energy Demand (MWh)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Sales For Resale (g)	Total Consumption (h)	System Losses (i)	Company Use (j)	Net Energy For Load (k)
-1	2023	13,927,692	13,754,926	8,681,064	77,024	-	36,440,707	2,627,547	52,995	39,121,248
0	2024	14,557,224	13,975,020	8,629,476	77,460	-	37,239,181	2,684,933	51,561	39,975,675
1	2025	14,461,890	14,003,137	8,651,099	77,593	-	37,193,719	2,681,660	51,561	39,926,941
2	2026	14,432,756	14,045,814	8,674,167	77,848	-	37,230,585	2,684,315	51,561	39,966,461
3	2027	14,345,536	14,085,336	8,699,936	78,060	-	37,208,868	2,682,751	51,561	39,943,181
4	2028	14,249,412	14,141,589	8,739,445	78,346	-	37,208,792	2,682,745	51,561	39,943,098

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

NOTE: Energy demand figures reflect expected Act 129 reductions, if applicable

Company Name: PPL Electric Utilities Corporation

ARPR 2. Historical and Forecast Connected Peak Load (MW)

Index Year (a)	Actual Year (b)	Summer* Peak Load (c)	Summer* Date & Time (d)	Winter* Peak Load (e)	Winter* Date & Time (f)	Annual Peak Load (g)	Annual Load Factor (h)
-1	2023	6,898	9/6/2023 1800	6,953	1/17/2024 900	6,953	0.64
0	2024	7,126		7,342		7,342	0.62
1	2025	7,156		7,353		7,353	0.62
2	2026	7,196		7,379		7,379	0.62
3	2027	7,218		7,425		7,425	0.62
4	2028	7,227		7,395		7,395	0.63

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

NOTE: Peak load figures reflect expected Act 129 reductions, if applicable.

Company Name: PPL Electric Utilities Corporatio

ARPR 3. Historical and Forecast Number of Connected Customers (Year End)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Total Customers (g)
-1	2023	1,286,613	181,102	3,000	1,756	1,472,472
0	2024	1,287,760	184,041	3,159	1,770	1,476,730
1	2025	1,292,518	184,930	3,176	1,778	1,482,403
2	2026	1,296,836	185,820	3,193	1,787	1,487,636
3	2027	1,300,179	186,709	3,210	1,795	1,491,893
4	2028	1,303,424	187,597	3,228	1,804	1,496,053

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

Company Name: PPL Electric Utilities Corporatio

ARPR 4. Historical and Forecast Peak Load and Energy Demand* (MW & MWh)

Control Area or Region (if applicable)

Index Year (a)	Actual Year (b)	Summer** Peak Load (c)	Summer** Date & Time (d)	Winter** Peak Load (e)	Winter** Date & Time (f)	Net Energy For Load (g)
-1	2023	6,898	9/6/2023 1800	6,953	1/17/2024 900	39,121,248
0	2024	7,126		7,342		39,905,068
1	2025	7,156		7,353		40,038,580
2	2026	7,196		7,379		40,190,710
3	2027	7,218		7,425		40,344,504
4	2028	7,227		7,395		40,531,089

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** The winter peak follows the summer peak. The summer season is June through September and tl
winter season is December through March of the following yea

Company Name: PPL Electric Utilities Corporation

ARPR 5. Existing Generating Capability (as of January 1 of current year)

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Date Installed (c)	Unit Type (d)	Primary Fuel		Alternate Fuel		Net Capability-MW		Changes During Past Year		% Ownership Share (m)	Notes (n)
				Fuel Type (e)	Transp. Method (f)	Fuel Type (g)	Transp. Method (h)	Summer (i)	Winter (j)	MW (k)	Reason (l)		
N/A *													

* All energy is purchased through short term and long term contracts at market based prices.

Company Name: PPL Electric Utilities Corporatio

ARPR 6. Future Generating Capability Installations, Changes and Removals

Control Area or Region (if applicable)

Station and Unit No. (a)	Location (b)	Unit Type (c)	Primary Fuel		Alternate Fuel		Net Capability-MW		Effective Date (j)	Status (k)	% Ownership Share (l)	Notes (m)
			Fuel Type (d)	Transp. Method (e)	Fuel Type (f)	Transp. Method (g)	Summer (h)	Winter (i)				

Company Name: PPL Electric Utilities Corporation

ARPR 7. Projected Capacity and Demand (MW)*

Control Area or Region:
Season:

	Actual	Projected				
	2023	2024	2025	2026	2027	2028
1 Internal Demand	6,898	7,126	7,156	7,196	7,218	7,227
2 Direct Control Load Management	-	-	-	-	-	-
3 Interruptible Demand	11	11	11	11	11	11
4 Net Internal Demand (1-2-3)	6,887	7,115	7,145	7,185	7,207	7,216
5 Total Owned Capacity						
Nuclear						
Hydro						
Pumped Storage						
Steam						
Coal						
Oil						
Gas						
Dual Fuel						
Combustion Turbine						
Oil						
Gas						
Dual Fuel						
Combined Cycle						
Oil						
Gas						
Dual Fuel						
Other						
6 Inoperable Capacity						
7 Net Operable Capacity (5-6)	-	-	-	-	-	-
8 Independent Power Producers	-	-	-	-	-	-
9 Capacity Purchases						
10 Capacity Sales						
11 Total Installed Capacity (5+8)	-	-	-	-	-	-

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** Interruptible Demand is based off the add backs from PJM and PPL Act 129 programs.

Company Name: PPL Electric Utilities Corporation

ARPR 8. Qualifying Facility and Independent Power Production Facilities

Facility Name (a)	Location (b)	Energy Source (c)	Purchased Energy (kWh) (d)	Total Generation (kWh) (e)	Contract Capacity (kW) (f)	Total Capacity (kW) (g)	Effective Date(s) (h)	Status and Type (i)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Notes:

Company Name: PPL Electric Utilities Corporatio

ARPR 9. Scheduled Imports and Exports (MW)

Control Area or Region:
Season:

Participant Type Code	Name of Participant	2021	2022	2023	2024	2025
	Totals	0	0	0	0	0

PaPUC Apr-24

Note: Notice of Cancellation of a Transmission Service Agreement between PPL Electric an
Northampton NEC was filed and accepted. It becamne effective May 21, 201
As such, it is removed from the ARPR 9

Company Name: PPL Electric Utilities Corporation

ARPR 10. Summary of Demands, Resources and Energy for the Previous Year

	Peak Day (MW)		Calendar Year (MWh)	
	Summer 2023	Winter 2023/2024	2023	Notes
Reporting EDC:				
Purchases				
Independent Power Producers				
Sales	***REDACTED***	***REDACTED***	***REDACTED***	
Electric Generation Suppliers:				
REDACTED				
Total MWh Supplied by EGSs	***REDACTED***	***REDACTED***	***REDACTED***	

Company Name: PPL Electric Utilities Corporation

ARPR 11. Transmission Line Projection

Transmission Line Name (a)	Location (b)	Design Voltage (c)	Length (d)	Construction Start Date (e)	In Service Date (f)	Line Cost (g)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Company Name: PPL Electric Utilities Corporation

ARPR 12. Conservation and Load Management Program Description

Program Name: Time of Use - Residential, Commercial and Industrial
Customer Class: Residential, Commercial and Industrial
Status: Existing x Proposed _____

Contact Person: Gary Hartman Phone No: 610-774-6058

Program Objective: Provides PPL Electric Utilities Corporation's eligible residential, commercial and industrial customers with an opportunity to shift energy usage awa the on-peak periods, when demands and prices are lower. This Time-of-Use (TOU) Rate Option provides for the voluntary participation of eligible existing and new customers in a year-round TOU rate program.

Details of Activity and Implementation Schedule:

Actual and/or Anticipated Results:

Year	Peak Load Reduction (kW)	Load Shifted to Off-Peak (kW)	Energy Savings				Other Results
			Electric (kWh)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	

Monetary and Personnel Resources:

Estimated Workhours	Categorized Program Expenses ($)				
	Payroll	Advertising	Customer Grants	Other	Total

SYMBOL CODES

STATUS/REASON FOR CHANGE

P	Planned for installation but not utility authorized
L	Regulatory approval pending but not under construction
T	Regulatory approval received but not under construction
U	Under construction, less than 50% of plant completed
V	Under construction, greater than 50% of plant completed
A	Generating unit capability increased (rerated or relicensed)
D	Generating unit capability decreased (rerated or relicensed)
M	Generating unit is in deactivated shutdown status
S	Generating unit returned to service from deactivated shutdown status
R	Generating unit permanently removed from any service

FUEL TYPE

WH	Waste Heat
COL	Coal (general)
BIT	Bituminous Coal
SUB	Sub-Bituminous Coal
ANT	Anthracite Coal
LIG	Lignite Coal
PC	Petroleum Coke
LNG	Liquified Natural Gas
MTH	Methanol
GAS	Gas (general)
NG	Natural Gas
RG	Refined Gas
BFG	Blast Furnace Gas
COG	Coke Oven Gas
UNK	Unknown at the time
GST	Geothermal Steam
MUL	Multi-Fueled
REF	Refuse (solid waste)
OIL	Oil (general)
FO1	No. 1 Fuel Oil
FO2	No. 2 Fuel Oil
FO4	No. 4 Fuel Oil
FO5	No. 5 Fuel Oil
FO6	No. 6 Fuel Oil
CRU	Crude Oil
TOP	Top Crude Oil
JF	Jet Fuel
KER	Kerosene
LPG	Liquid Propane Gas
RRO	Re Refined Motor Oil
SNG	Synthetic Natural Gas
UR	Uranium
PL	Plutonium
WAT	Water

TH	Thorium
SUN	Sun
WND	Wind
WD	Wood and Wood Waste
ZZ	None of the above or fuel brought to the plant site that is converted before the combustion process

UNIT TYPE

ST	Steam Turbine - non nuclear
NB	Steam Turbine - Nuclear Boiling Water Reactor
NP	Steam Turbine - Nuclear Pressurized Water Reactor
NH	Steam Turbine - Nuclear High Temp. Gas-cooled Reactor
IC	Internal Combustion Engine
GT	Combustion Turbine
HY	Conventional Hydro
PS	Pumped Storage Hydro
CW	Combined Cycle-Steam Portion Waste Heat Only
CA	Combined Cycle-Steam Portion Auxiliary Fired
CT	Combined Cycle-Combustion Turbine Portion
JE	Jet Engine
FC	Fuel Cell
SO	Solar
WM	Wind Power
GE	Geothermal
ZZ	None of the above
UN	Unknown at the time

TRANSPORTATION METHOD

WA	Water Transportation
TK	Truck
RR	Rail
PL	Pipeline
XX	Unknown at the time
CV	Conveyor

E-FILE

May 1, 2025

Matthew Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: PPL Electric Utilities Corporation
2025 Annual Resource Planning Report
Docket No. M-2025-3052803

Dear Secretary Homsher:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is the **NON-CONFIDENTIAL** version of PPL Electric's 2025 Annual Resource Planning Report ("ARPR"). PPL Electric is submitting this report pursuant to the Commission's regulations at 52 Pa. Code § 57.141, et seq., and the Commission's order, entered December 6, 1999, at Docket No. L-00980136.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on May 1, 2025, which is the date it was filed electronically with the Commission's E-Filing System.

A proprietary and confidential version of this report has also been filed with the Commission, the Office of Consumer Advocate ("OCA") and the Office of Small Business Advocate ("OSBA"), on this date via overnight delivery.

If you have any questions regarding the enclosed report, please call me, or Bethany L. Johnson, Senior Director - Regulatory, at (610) 774-7011.

Respectfully submitted,

Kimberly A. Klock

Enclosures

cc via email: Darryl Lawrence, Esquire
NazAarah Sabree

FORM	SECTION	DATA REQUESTED	APPLICABILITY
ARPR 1	57.142(a)	Historical and Forecast Energy Demand	EDC
ARPR 2	57.142(b)	Historical and Forecast Connected Peak Load	EDC
ARPR 3	57.142(c)	Historical and Forecast Number of Connected Customers	EDC
ARPR 4	57.142(d)	Historical and Forecast Peak Load and Energy Demand	Control Area
ARPR 5	57.143(a)	Existing Generating Capability	EDC & Control Area
ARPR 6	57.143(a)	Future Generating Capability Installations, Changes and Removals	EDC & Control Area
ARPR 7	57.143(a)	Projected Capacity and Demand	Control Area
ARPR 8	57.145	Qualifying Facility and Independent Power Production Facilities	EDC
ARPR 9	57.147	Scheduled Imports and Exports	Control Area
ARPR 10	57.148	Summary of Demands, Resources and Energy for the Previous Year	EDC
ARPR 11	57.144	Transmission Line Projection	EDC
ARPR 12	57.149	Conservation and Load Management Program Description	EDC

Current Year = 2025

Company Name: PPL Electric Utilities Corporation

ARPR 1. Historical and Forecast Energy Demand (MWh)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Sales For Resale (g)	Total Consumption (h)	System Losses (i)	Company Use (j)	Net Energy For Load (k)
-1	2024	14,117,062	13,761,299	8,470,645	73,810	-	36,422,815	2,625,862	47,492	39,096,169
0	2025	14,517,985	13,848,478	8,707,400	73,356	-	37,147,219	2,679,524	68,394	39,895,137
1	2026	14,519,347	14,301,738	9,380,760	73,809	-	38,275,653	2,760,778	68,491	41,104,923
2	2027	14,513,056	15,426,862	11,231,224	74,033	-	41,245,175	2,974,586	68,518	44,288,278
3	2028	14,531,162	17,020,684	13,885,276	74,187	-	45,511,309	3,281,748	68,525	48,861,581
4	2029	14,537,817	18,288,536	16,037,163	74,105	-	48,937,621	3,528,443	68,527	52,534,590

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

NOTE: Energy demand figures reflect expected Act 129 reductions, if applicable

Company Name: PPL Electric Utilities Corporation

ARPR 2. Historical and Forecast Connected Peak Load (MW)

Index Year (a)	Actual Year (b)	Summer* Peak Load (c)	Summer* Date & Time (d)	Winter* Peak Load (e)	Winter* Date & Time (f)	Annual Peak Load (g)	Annual Load Factor (h)
-1	2024	7,255	7/16/2024 1600	7,840	1/22/2025 900	7,840	0.57
0	2025	7,356		7,721		7,721	0.59
1	2026	7,761		8,440		8,440	0.56
2	2027	8,803		9,646		9,646	0.52
3	2028	10,045		10,830		10,830	0.52
4	2029	11,280		11,808		11,808	0.51

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

NOTE: Peak load figures reflect expected Act 129 reductions, if applicable.

Company Name: PPL Electric Utilities Corporatio

ARPR 3. Historical and Forecast Number of Connected Customers (Year End)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Total Customers (g)
-1	2024	1,295,883	186,724	2,949	1,772	1,487,328
0	2025	1,291,914	184,141	2,927	1,747	1,480,728
1	2026	1,295,655	185,066	2,943	1,755	1,485,419
2	2027	1,299,295	185,995	2,959	1,764	1,490,013
3	2028	1,303,177	186,927	2,976	1,773	1,494,852
4	2029	1,307,123	187,861	2,992	1,782	1,499,758

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

Company Name: PPL Electric Utilities Corporatio

ARPR 4. Historical and Forecast Peak Load and Energy Demand* (MW & MWh)

Control Area or Region (if applicable)

Index Year (a)	Actual Year (b)	Summer** Peak Load (c)	Summer** Date & Time (d)	Winter** Peak Load (e)	Winter** Date & Time (f)	Net Energy For Load (g)
-1	2024	7,255	7/16/2024 1600	7,840	1/22/2025 900	39,096,169
0	2025	7,356		7,721		39,895,137
1	2026	7,761		8,440		41,104,923
2	2027	8,803		9,646		44,288,278
3	2028	10,045		10,830		48,861,581
4	2029	11,280		11,808		52,534,590

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** The winter peak follows the summer peak. The summer season is June through September and tl
winter season is December through March of the following yea

Company Name: PPL Electric Utilities Corporation

ARPR 5. Existing Generating Capability (as of January 1 of current year)

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Date Installed (c)	Unit Type (d)	Primary Fuel		Alternate Fuel		Net Capability-MW		Changes During Past Year		% Ownership Share (m)	Notes (n)
				Fuel Type (e)	Transp. Method (f)	Fuel Type (g)	Transp. Method (h)	Summer (i)	Winter (j)	MW (k)	Reason (l)		
N/A *													

* All energy is purchased through short term and long term contracts at market based prices.

Company Name: PPL Electric Utilities Corporatio

ARPR 6. Future Generating Capability Installations, Changes and Removals

Control Area or Region (if applicable)

Station and Unit No. (a)	Location (b)	Unit Type (c)	Primary Fuel		Alternate Fuel		Net Capability-MW		Effective Date (j)	Status (k)	% Ownership Share (l)	Notes (m)
			Fuel Type (d)	Transp. Method (e)	Fuel Type (f)	Transp. Method (g)	Summer (h)	Winter (i)				

Company Name: PPL Electric Utilities Corporation

ARPR 7. Projected Capacity and Demand (MW)*

Control Area or Region:
Season:

	Actual	Projected				
	2024	2025	2026	2027	2028	2029
1 Internal Demand	7,255	7,356	7,761	8,803	10,045	11,280
2 Direct Control Load Management	-	-	-	-	-	-
3 Interruptible Demand	18	18	18	18	18	18
4 Net Internal Demand (1-2-3)	7,238	7,338	7,743	8,785	10,027	11,262
5 Total Owned Capacity						
Nuclear						
Hydro						
Pumped Storage						
Steam						
Coal						
Oil						
Gas						
Dual Fuel						
Combustion Turbine						
Oil						
Gas						
Dual Fuel						
Combined Cycle						
Oil						
Gas						
Dual Fuel						
Other						
6 Inoperable Capacity						
7 Net Operable Capacity (5-6)	-	-	-	-	-	-
8 Independent Power Producers	-	-	-	-	-	-
9 Capacity Purchases						
10 Capacity Sales						
11 Total Installed Capacity (5+8)	-	-	-	-	-	-

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** Interruptible Demand is based off the add backs from PJM and PPL Act 129 programs.

Company Name: PPL Electric Utilities Corporation

ARPR 8. Qualifying Facility and Independent Power Production Facilities

Facility Name (a)	Location (b)	Energy Source (c)	Purchased Energy (kWh) (d)	Total Generation (kWh) (e)	Contract Capacity (kW) (f)	Total Capacity (kW) (g)	Effective Date(s) (h)	Status and Type (i)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Notes:

Company Name: PPL Electric Utilities Corporatio

ARPR 9. Scheduled Imports and Exports (MW)

Control Area or Region:
Season:

Participant Type Code	Name of Participant	2021	2022	2023	2024	2025
	Totals	0	0	0	0	0

PaPUC Apr-25

Note: Notice of Cancellation of a Transmission Service Agreement between PPL Electric and Northampton NEC was filed and accepted. It became effective May 21, 2012.
As such, it is removed from the ARPR 9

Company Name: PPL Electric Utilities Corporation

ARPR 10. Summary of Demands, Resources and Energy for the Previous Year

	Peak Day (MW)		Calendar Year (MWh)	
	Summer 2024	Winter 2024/2025	2024	Notes
Reporting EDC:				
Purchases				
Independent Power Producers				
Sales	***REDACTED***	***REDACTED***	***REDACTED***	
Electric Generation Suppliers:				
REDACTED				
Total MWh Supplied by EGSs	***REDACTED***	***REDACTED***	***REDACTED***	

Company Name: PPL Electric Utilities Corporation

ARPR 11. Transmission Line Projection

Transmission Line Name (a)	Location (b)	Design Voltage (c)	Length (d)	Construction Start Date (e)	In Service Date (f)	Line Cost (g)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Company Name: PPL Electric Utilities Corporation

ARPR 12. Conservation and Load Management Program Description

Program Name: Time of Use - Residential, Commercial and Industrial
Customer Class: Residential, Commercial and Industrial
Status: Existing x Proposed _____

Contact Person: Tim Jones Phone No: 502-627-2216

Program Objective: Provides PPL Electric Utilities Corporation's eligible residential, commercial and industrial customers with an opportunity to shift energy usage awa the on-peak periods, when demands and prices are lower. This Time-of-Use (TOU) Rate Option provides for the voluntary participation of eligible existing and new customers in a year-round TOU rate program.

Details of Activity and Implementation Schedule:

Actual and/or Anticipated Results:

Year	Peak Load Reduction (kW)	Load Shifted to Off-Peak (kW)	Energy Savings				Other Results
			Electric (kWh)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	

Monetary and Personnel Resources:

Estimated Workhours	Categorized Program Expenses ($)				
	Payroll	Advertising	Customer Grants	Other	Total

SYMBOL CODES

STATUS/REASON FOR CHANGE

P	Planned for installation but not utility authorized
L	Regulatory approval pending but not under construction
T	Regulatory approval received but not under construction
U	Under construction, less than 50% of plant completed
V	Under construction, greater than 50% of plant completed
A	Generating unit capability increased (rerated or relicensed)
D	Generating unit capability decreased (rerated or relicensed)
M	Generating unit is in deactivated shutdown status
S	Generating unit returned to service from deactivated shutdown status
R	Generating unit permanently removed from any service

FUEL TYPE

WH	Waste Heat
COL	Coal (general)
BIT	Bituminous Coal
SUB	Sub-Bituminous Coal
ANT	Anthracite Coal
LIG	Lignite Coal
PC	Petroleum Coke
LNG	Liquified Natural Gas
MTH	Methanol
GAS	Gas (general)
NG	Natural Gas
RG	Refined Gas
BFG	Blast Furnace Gas
COG	Coke Oven Gas
UNK	Unknown at the time
GST	Geothermal Steam
MUL	Multi-Fueled
REF	Refuse (solid waste)
OIL	Oil (general)
FO1	No. 1 Fuel Oil
FO2	No. 2 Fuel Oil
FO4	No. 4 Fuel Oil
FO5	No. 5 Fuel Oil
FO6	No. 6 Fuel Oil
CRU	Crude Oil
TOP	Top Crude Oil
JF	Jet Fuel
KER	Kerosene
LPG	Liquid Propane Gas
RRO	Re Refined Motor Oil
SNG	Synthetic Natural Gas
UR	Uranium
PL	Plutonium
WAT	Water

TH	Thorium
SUN	Sun
WND	Wind
WD	Wood and Wood Waste
ZZ	None of the above or fuel brought to the plant site that is converted before the combustion process

UNIT TYPE

ST	Steam Turbine - non nuclear
NB	Steam Turbine - Nuclear Boiling Water Reactor
NP	Steam Turbine - Nuclear Pressurized Water Reactor
NH	Steam Turbine - Nuclear High Temp. Gas-cooled Reactor
IC	Internal Combustion Engine
GT	Combustion Turbine
HY	Conventional Hydro
PS	Pumped Storage Hydro
CW	Combined Cycle-Steam Portion Waste Heat Only
CA	Combined Cycle-Steam Portion Auxiliary Fired
CT	Combined Cycle-Combustion Turbine Portion
JE	Jet Engine
FC	Fuel Cell
SO	Solar
WM	Wind Power
GE	Geothermal
ZZ	None of the above
UN	Unknown at the time

TRANSPORTATION METHOD

WA	Water Transportation
TK	Truck
RR	Rail
PL	Pipeline
XX	Unknown at the time
CV	Conveyor

E-FILE

August 8, 2025

Matthew Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: PPL Electric Utilities Corporation
2025 Annual Resource Planning Report
Docket No. M-2025-3052803

Dear Secretary Homsher:

On May 1, 2025, PPL Electric Utilities Corporation ("PPL Electric") submitted its **NON-CONFIDENTIAL** 2025 Annual Resource Planning Report ("ARPR"), pursuant to the Pennsylvania Public Utility Commission's (the "Commission") regulations at 52 Pa. Code § 57.141, et seq., and the Commission's order, entered December 6, 1999, at Docket No. L-00980136.

Pursuant to recent discussions with staff in the Commission's Bureau of Technical Utility Services, PPL Electric is now filing a revised **NON-CONFIDENTIAL** 2025 ARPR containing supplemental information that was requested.

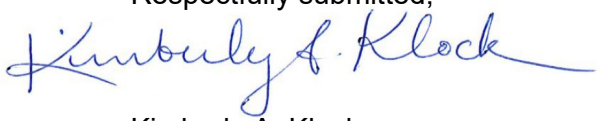
PPL Electric respectfully requests that the instant filing replace the previously filed May 1, 2025 ARPR filing, and that the Secretary's Bureau remove the previous filing from the above-referenced docket.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on August 8, 2025, which is the date it was filed electronically with the Commission's E-Filing System.

A proprietary and confidential version of this report has also been filed with the Commission, the Office of Consumer Advocate ("OCA") and the Office of Small Business Advocate ("OSBA"), on this date via overnight delivery.

If you have any questions regarding the enclosed report, please call me, or Bethany L. Johnson, Senior Director - Regulatory, at (610) 774-7011.

Respectfully submitted,



Kimberly A. Klock

Enclosures

cc via email: Darryl Lawrence, Esquire
NazAarah Sabree

FORM	SECTION	DATA REQUESTED	APPLICABILITY
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ARPR 12	57.149	Conservation and Load Management Program Description	EDC

Current Year = 2025

Company Name: PPL Electric Utilities Corporation

ARPR 1. Historical and Forecast Energy Demand (MWh)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Sales For Resale (g)	Total Consumption (h)	System Losses (i)	Company Use (j)	Net Energy For Load (k)
-1	2024	14,117,062	13,761,299	8,470,645	73,810	-	36,422,815	2,625,862	47,492	39,096,169
0	2025	14,364,006	13,742,388	8,384,693	74,171	-	36,565,258	2,637,623	68,394	39,271,274
1	2026	14,399,978	13,649,310	11,076,951	73,737	-	39,199,976	2,827,330	68,491	42,095,797
2	2027	14,490,959	13,708,756	19,543,766	74,256	-	47,817,738	3,447,810	68,518	51,334,066
3	2028	14,637,522	13,867,303	34,408,254	75,340	-	62,988,418	4,540,100	68,525	67,597,043
4	2029	14,636,890	13,863,009	52,204,592	75,239	-	80,779,730	5,821,074	68,527	86,669,331
5	2030	14,692,545	13,872,527	65,500,291	75,239	-	94,140,601	6,783,057	68,527	100,992,185
6	2031	14,723,723	13,992,006	73,924,882	75,120	-	102,715,731	7,400,467	68,527	110,184,724
7	2032	14,818,590	14,017,520	79,008,571	75,240	-	107,919,921	7,775,168	68,527	115,763,616
8	2033	14,792,105	13,996,344	80,242,594	75,006	-	109,106,048	7,860,569	68,527	117,035,144
9	2034	14,823,635	13,980,964	81,225,386	74,820	-	110,104,805	7,932,480	68,527	118,105,812
10	2035	14,874,532	13,980,963	81,238,400	74,754	-	110,168,649	7,937,077	68,527	118,174,252

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

NOTE: Energy demand figures reflect expected Act 129 reductions, if applicable

Company Name: PPL Electric Utilities Corporation

ARPR 2. Historical and Forecast Connected Peak Load (MW)

Index Year (a)	Actual Year (b)	Summer* Peak Load (c)	Summer* Date & Time (d)	Winter* Peak Load (e)	Winter* Date & Time (f)	Annual Peak Load (g)	Annual Load Factor (h)
-1	2024	7,255	7/16/2024 1600	7,840	1/22/2025 900	7,840	0.57
0	2025	7,287		7,875		7,875	0.57
1	2026	7,628		8,577		8,577	0.56
2	2027	8,720		10,004		10,004	0.59
3	2028	10,632		12,369		12,369	0.62
4	2029	12,807		14,429		14,429	0.69
5	2030	14,412		15,565		15,565	0.74
6	2031	15,480		16,515		16,515	0.76
7	2032	16,081		16,823		16,823	0.79
8	2033	16,238		16,865		16,865	0.79
9	2034	16,368		17,070		17,070	0.79
10	2035	16,481		17,084		17,084	0.79

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

NOTE: Peak load figures reflect expected Act 129 reductions, if applicable.

Company Name: PPL Electric Utilities Corporatio

ARPR 3. Historical and Forecast Number of Connected Customers (Year End)

Index Year (a)	Actual Year (b)	Residential (c)	Commercial (d)	Industrial (e)	Other (f)	Total Customers (g)
-1	2024	1,295,883	186,724	2,949	1,772	1,487,328
0	2025	1,302,751	185,226	2,932	1,757	1,492,666
1	2026	1,308,744	185,503	2,943	1,760	1,498,949
2	2027	1,314,256	185,872	2,960	1,763	1,504,851
3	2028	1,318,977	186,250	2,966	1,767	1,509,960
4	2029	1,322,998	186,598	2,971	1,770	1,514,337
5	2030	1,326,731	186,929	2,976	1,773	1,518,409
6	2031	1,330,509	187,231	2,981	1,776	1,522,498
7	2032	1,334,218	187,508	2,985	1,779	1,526,490
8	2033	1,337,617	187,763	2,989	1,781	1,530,151
9	2034	1,340,376	188,004	2,993	1,783	1,533,157
10	2035	1,342,344	188,233	2,996	1,786	1,535,359

* "Other" sales include public street and highway lighting, other sales to public authorities, sales to railroads and railways, and interdepartmental sales.

Company Name: PPL Electric Utilities Corporation

ARPR 4. Historical and Forecast Peak Load and Energy Demand* (MW & MWh)

Control Area or Region (if applicable)

Index Year (a)	Actual Year (b)	Summer** Peak Load (c)	Summer** Date & Time (d)	Winter** Peak Load (e)	Winter** Date & Time (f)	Net Energy For Load (g)
-1	2024	7,255	7/16/2024 1600	7,840	1/22/2025 900	39,096,169
0	2025	7,356		7,721		39,271,274
1	2026	7,761		8,440		42,095,797
2	2027	8,803		9,646		51,334,066
3	2028	10,045		10,830		67,597,043
4	2029	11,280		11,808		86,669,331
5	2030	12,001		12,432		100,992,185
6	2031	12,502		12,798		110,184,724
7	2032	12,752		13,053		115,763,616
8	2033	12,994		13,179		117,035,144
9	2034	13,028		13,228		118,105,812
10	2035	13,072		13,273		118,174,252

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.

** The winter peak follows the summer peak. The summer season is June through September and the winter season is December through March of the following year.

Company Name: PPL Electric Utilities Corporation

ARPR 5. Existing Generating Capability (as of January 1 of current year)

Control Area or Region (if applicable):

Station and Unit No. (a)	Location (b)	Date Installed (c)	Unit Type (d)	Primary Fuel		Alternate Fuel		Net Capability-MW		Changes During Past Year		% Ownership Share (m)	Notes (n)
				Fuel Type (e)	Transp. Method (f)	Fuel Type (g)	Transp. Method (h)	Summer (i)	Winter (j)	MW (k)	Reason (l)		
N/A *													

* All energy is purchased through short term and long term contracts at market based prices.

Company Name: PPL Electric Utilities Corporatio

ARPR 6. Future Generating Capability Installations, Changes and Removals

Control Area or Region (if applicable)

Station and Unit No. (a)	Location (b)	Unit Type (c)	Primary Fuel		Alternate Fuel		Net Capability-MW		Effective Date (j)	Status (k)	% Ownership Share (l)	Notes (m)
			Fuel Type (d)	Transp. Method (e)	Fuel Type (f)	Transp. Method (g)	Summer (h)	Winter (i)				

Company Name: PPL Electric Utilities Corporation

ARPR 7. Projected Capacity and Demand (MW)*

Control Area or Region:
Season:

	Actual	Projected										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1 Internal Demand	7,255	7,287	7,628	8,720	10,632	12,807	14,412	15,480	16,081	16,238	16,368	16,481
2 Direct Control Load Management	-	-	-	-	-	-	-	-	-	-	-	-
3 Interruptible Demand	18	18	18	18	18	18	18	18	18	18	18	18
4 Net Internal Demand (1-2-3)	7,238	7,269	7,610	8,702	10,615	12,789	14,394	15,462	16,064	16,220	16,350	16,463
5 Total Owned Capacity												
Nuclear												
Hydro												
Pumped Storage												
Steam												
Coal												
Oil												
Gas												
Dual Fuel												
Combustion Turbine												
Oil												
Gas												
Dual Fuel												
Combined Cycle												
Oil												
Gas												
Dual Fuel												
Other												
6 Inoperable Capacity												
7 Net Operable Capacity (5-6)	-	-	-	-	-	-	-	-	-	-	-	-
8 Independent Power Producers	-	-	-	-	-	-	-	-	-	-	-	-
9 Capacity Purchases												
10 Capacity Sales												
11 Total Installed Capacity (5+8)	-	-	-	-	-	-	-	-	-	-	-	-

* In lieu of this form, EDCs may submit a copy of EIA-411 or its equivalent.
** Interruptible Demand is based off the add backs from PJM and PPL Act 129 programs.

Company Name: PPL Electric Utilities Corporation

ARPR 8. Qualifying Facility and Independent Power Production Facilities

Facility Name (a)	Location (b)	Energy Source (c)	Purchased Energy (kWh) (d)	Total Generation (kWh) (e)	Contract Capacity (kW) (f)	Total Capacity (kW) (g)	Effective Date(s) (h)	Status and Type (i)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Notes:

Company Name: PPL Electric Utilities Corporatio

ARPR 9. Scheduled Imports and Exports (MW)

Control Area or Region:
Season:

Participant Type Code	Name of Participant	2021	2022	2023	2024	2025
	Totals	0	0	0	0	0

PaPUC Apr-25

Note: Notice of Cancellation of a Transmission Service Agreement between PPL Electric and Northampton NEC was filed and accepted. It becamne effective May 21, 2012.
As such, it is removed from the ARPR 9

Company Name: PPL Electric Utilities Corporation

ARPR 10. Summary of Demands, Resources and Energy for the Previous Year

	Peak Day (MW)		Calendar Year (MWh)	
	Summer 2024	Winter 2024/2025	2024	Notes
Reporting EDC:				
Purchases				
Independent Power Producers				
Sales	***REDACTED***	***REDACTED***	***REDACTED***	
Electric Generation Suppliers:				
REDACTED				
Total MWh Supplied by EGSs	***REDACTED***	***REDACTED***	***REDACTED***	

Company Name: PPL Electric Utilities Corporation

ARPR 11. Transmission Line Projection

Transmission Line Name (a)	Location (b)	Design Voltage (c)	Length (d)	Construction Start Date (e)	In Service Date (f)	Line Cost (g)
REDACTED	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***	***REDACTED***

Company Name: PPL Electric Utilities Corporation

ARPR 12. Conservation and Load Management Program Description

Program Name: Time of Use - Residential, Commercial and Industrial
Customer Class: Residential, Commercial and Industrial
Status: Existing x Proposed _____

Contact Person: Gary Hartman Phone No: 502-627-2216

Program Objective: Provides PPL Electric Utilities Corporation's eligible residential, commercial and industrial customers with an opportunity to shift energy usage awa the on-peak periods, when demands and prices are lower. This Time-of-Use (TOU) Rate Option provides for the voluntary participation of eligible existing and new customers in a year-round TOU rate program.

Details of Activity and Implementation Schedule:

Actual and/or Anticipated Results:

Year	Peak Load Reduction (kW)	Load Shifted to Off-Peak (kW)	Energy Savings				Other Results
			Electric (kWh)	Gas (CCF)	Oil (Gallons)	Coal (Tons)	

Monetary and Personnel Resources:

Estimated Workhours	Categorized Program Expenses ($)				
	Payroll	Advertising	Customer Grants	Other	Total

SYMBOL CODES

STATUS/REASON FOR CHANGE

P	Planned for installation but not utility authorized
L	Regulatory approval pending but not under construction
T	Regulatory approval received but not under construction
U	Under construction, less than 50% of plant completed
V	Under construction, greater than 50% of plant completed
A	Generating unit capability increased (rerated or relicensed)
D	Generating unit capability decreased (rerated or relicensed)
M	Generating unit is in deactivated shutdown status
S	Generating unit returned to service from deactivated shutdown status
R	Generating unit permanently removed from any service

FUEL TYPE

WH	Waste Heat
COL	Coal (general)
BIT	Bituminous Coal
SUB	Sub-Bituminous Coal
ANT	Anthracite Coal
LIG	Lignite Coal
PC	Petroleum Coke
LNG	Liquified Natural Gas
MTH	Methanol
GAS	Gas (general)
NG	Natural Gas
RG	Refined Gas
BFG	Blast Furnace Gas
COG	Coke Oven Gas
UNK	Unknown at the time
GST	Geothermal Steam
MUL	Multi-Fueled
REF	Refuse (solid waste)
OIL	Oil (general)
FO1	No. 1 Fuel Oil
FO2	No. 2 Fuel Oil
FO4	No. 4 Fuel Oil
FO5	No. 5 Fuel Oil
FO6	No. 6 Fuel Oil
CRU	Crude Oil
TOP	Top Crude Oil
JF	Jet Fuel
KER	Kerosene
LPG	Liquid Propane Gas
RRO	Re Refined Motor Oil

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 28, 2025
Docket No. R-2025-3057164

OCA VIII-7 Please describe all efforts undertaken to identify duplicative, speculative, and projects unlikely to be developed by potential large load customers to interconnect to the utility's system.

PPL Electric Response PPL Electric only includes requests that have reached the letter of authorization ("LOA") stage in its load forecasts. At the LOA stage, the customer has paid a significant deposit to proceed with engineering and design of the requested interconnection. The Company has found that projects that reach this stage are sufficiently committed to moving forward to be included in load forecasts. Additionally, if the Company receives requests for the same parcel, it will not include both projects in its load forecast.

WITNESS: Joseph Lookup

PPL Electric Utilities Corporation
Response to the Set VIII Data Requests of the
Office of Consumer Advocate (OCA)
Dated October 28, 2025
Docket No. R-2025-3057164

OCA VIII-9	Please provide the utilities policies, procedures, and analyses related to the assignment of large load interconnection costs to the interconnection load versus other ratepayers.
PPL Electric Response	See OCA VIII-9 Attachment 1.

PPL Electric Utilities Corporation – Policy on Cost Allocation for Large Customer Interconnections

PPL Electric serves customers taking service at 69 kV and above at its LP-5 rate class. LP-5 customers are required to pay for the costs of the upgrades necessary to serve their load. PPL Electric Retail Tariff, Rule 4 – (C).4. However, certain upgrades benefit other PPL customers and/or the transmission grid. The costs of these upgrades may be excluded from the interconnecting customer's obligation and added to PPL Electric's transmission rate base.

It is PPL Electric's policy that upgrades to the networked bulk electric system made in connection with LP-5 customer interconnections will generally be excluded from the customer's obligation and included in transmission rate base. This policy is informed by FERC policy, which generally favors charging network customers for the costs of network facilities without an individualized benefit calculation:

> "[D]ue to the integrated nature of the transmission network, network facilities benefit all network users," even if "the facilities were installed to meet a particular customer's request for service." "[T]here is no need to identify further actual benefits in order to include the costs of network transmission facilities in transmission rates."

City of Anaheim, Cal., 113 FERC ¶ 61,091, at P 58 (2005), *reh'g denied*, 114 FERC ¶ 61,311 (2006).

At a minimum, the customer's direct connection cost is the sole responsibility of the connecting customer, more specifically, the transmission lines sourced from PPL Electric's substation/switchyard that terminate into the customers substation.

All other upgrades, including PPL Electric substations/switchyards will be evaluated on a case-by-case basis to determine if they provide benefits to other customers and/or the transmission grid. Examples of benefits to other customers that would cause an upgrade to be included in transmission rates includes, but is not limited to:

- Added system reliability;
- Increased capacity/lower congestion;
- Improved asset condition of existing facilities;
- Service to multiple transmission customers and/or retail feeders;
- Increased resiliency and operational flexibility;
- Expanded capacity for new generation flow and interconnections

If the customer's interconnection results in upgrades that will be included in transmission rate base, the Company reserves the right to include revenue guarantee provisions in the customer's Electric Service Agreement.

PPL Electric Utilities Corporation – Cost Allocation Review and Methodology for Large Customer Interconnections

Cost Allocation Review Process:

The Interconnection Affairs PM will pull together the following groups within Transmission Asset Management to review each project for their functional area:

- Interconnection Affairs – Rapid Response (RR) to interconnection request, Project Feasibility Report (PFR), Electrical Service Agreements (ESA), Construction Service Agreement (CSA), and confirmation of project costs.
- Planning – Line and sub equipment review and determination of dedicated vs network benefit.
- Project Development – Lead the development of deliverables for project scope, schedule and budget. Includes but not limited to project cost estimating, construction feasibility, confirmation of CSA scope and one-line, and financial budget.
- VP Planning and Asset Management – Provides approval for final cost allocation decision.

Cost Allocation Methodology is as follows for Direct Connect Transmission Line:

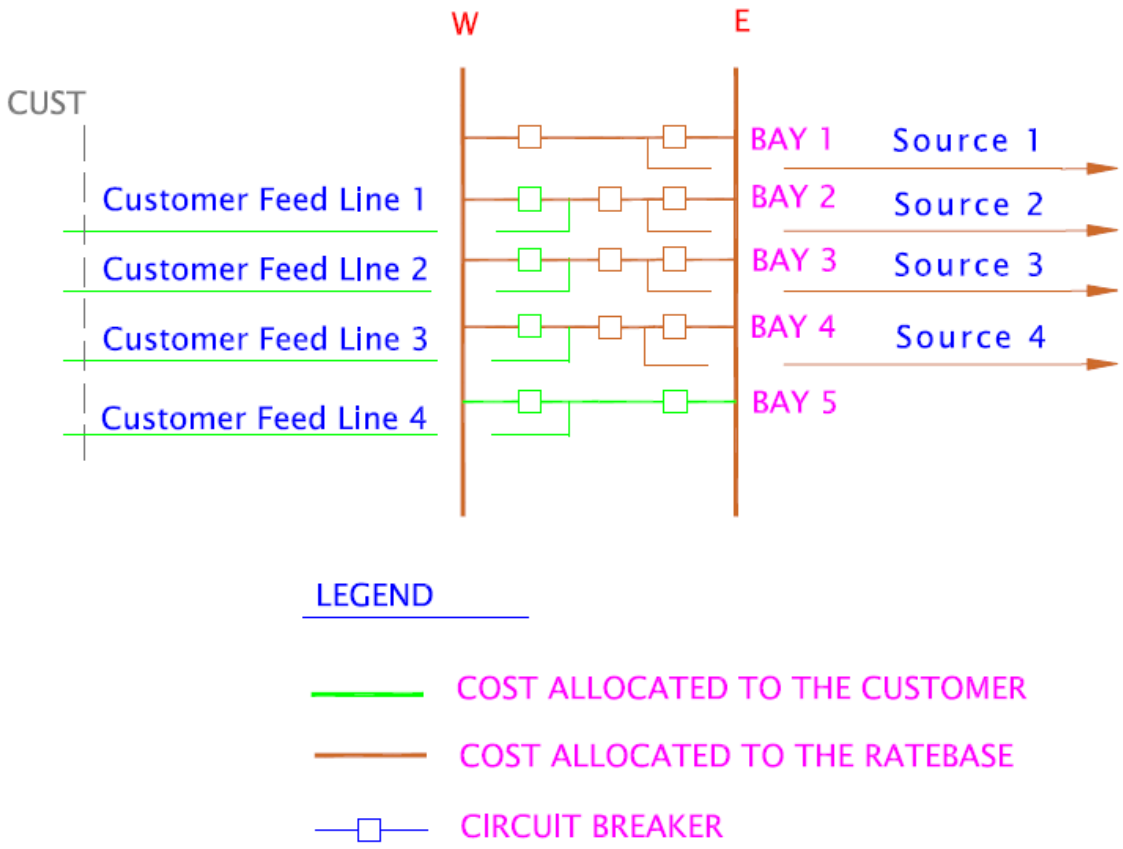
- All direct connection transmission lines that supplies customer substation. Below are typical assets but are not limited to:
    - Transmission Structures
    - Transmission conductor
    - Associated insulation and line hardware
    - Sectionalizing devices (i.e. switches, power circuit breakers, reclosers)
    - Grounding cable and hardware
    - Right of way easements and fee owned land

Cost Allocation Methodology is as follows for Substation equipment reviews:

The determining factor for cost allocation will be illustrated with the circuit breaker assets shown on Examples 1, 2, and 3 for ease of understanding at the highest level.

Interconnection Affairs will keep documented proof of each project site that is reviewed. A one-line will be color coded to denote direct customer costs vs network costs along with a cost spreadsheet.

Responsibility of Asset Matrix for Breaker and a Half (BAAH) Example 1:



Customer Responsible:

- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2W down-lead and dead-end structure
  - Sub: CB 2W
  - Sub: Two switches: 2WW & 2WE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors
- Bay 3:
  - Line: Customer Line 2
  - Sub: 3W down-lead and dead-end structure
  - Sub: CB 3W
  - Sub: Two switches: 3WW & 3WE
  - Sub: Three associated CCVT's

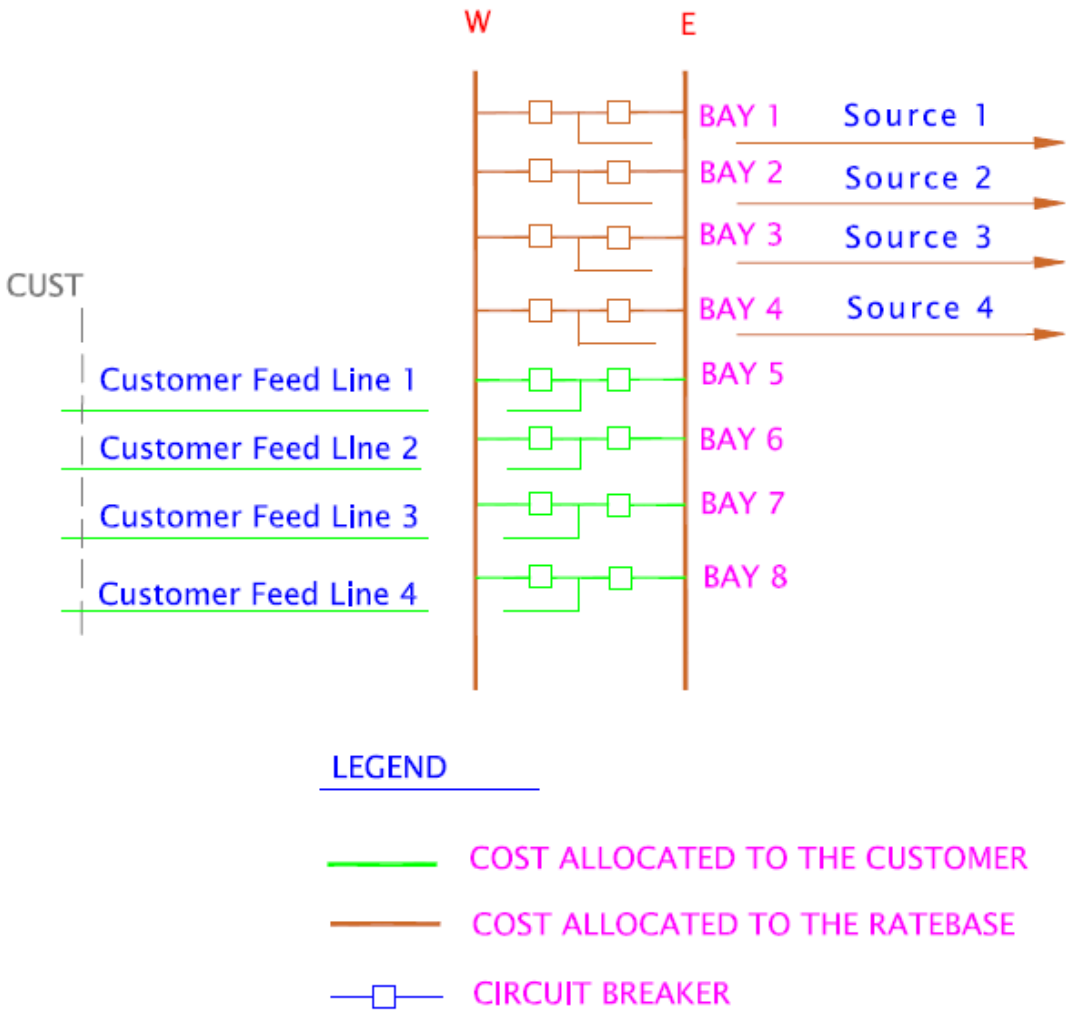
    - Sub: Three associated surge arrestors
- Bay 4:
    - Line: Customer Line 3
    - Sub: 4W down-lead and dead-end structure
    - Sub: CB 4W
    - Sub: Two switches: 4WW & 4WE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 5:
    - Line: Customer Line 4
    - Sub: 5W down-lead, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 5W & 5E
    - Sub: Four switches: 5WW, 5WE, 5TW, & 5EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

PPL Responsible:

- All other equipment and associated minor assets.

Responsibility of Asset Matrix for Double Breaker Double Buss (DBDB) Example 2:



Customer Responsible:

- Bay 1-4: No assets
- Bay 5:
  - Line: Customer Line 1
  - Sub: Bay 5 downleads, dead-end structure, bay conductor, and bay structures
  - Sub: CBs 5W &5E
  - Sub: Four switches: 5WW, 5WE, 5EW & 5EE
  - Sub: Three associated CCVT's
  - Sub: Three associated surge arrestors

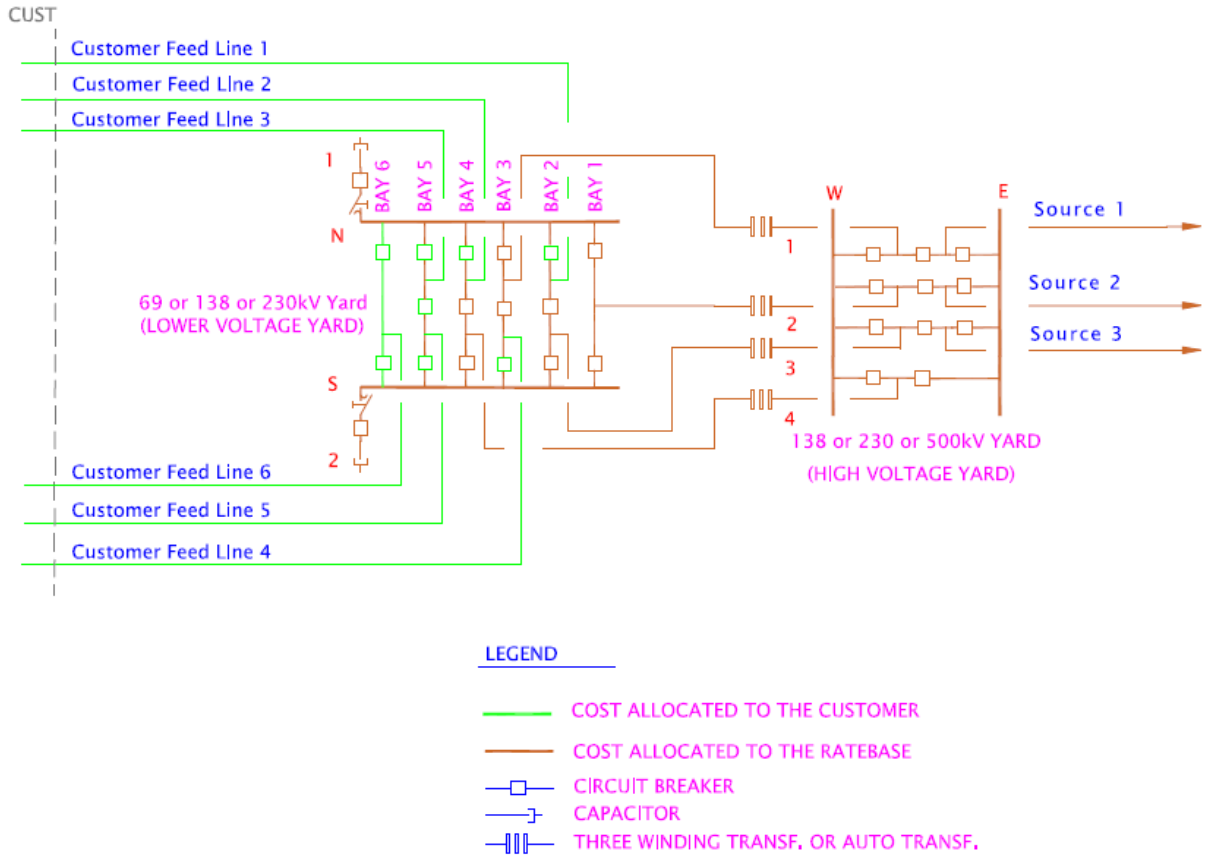
- Bay 6:
    - Line: Customer Line 2
    - Sub: Bay 6 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 6W & 6E
    - Sub: Four switches: 6WW, 6WE, 6EW & 6EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 7:
    - Line: Customer Line 3
    - Sub: Bay 7 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 7W & 7E
    - Sub: Four switches: 7WW, 7WE, 7EW & 7EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 8:
    - Line: Customer Line 4
    - Sub: Bay 8 downleads, dead-end structure, bay conductor, and bay structures
    - Sub: CBs 8W & 8E
    - Sub: Four switches: 8WW, 8WE, 8EW & 8EE
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

PPL Responsible:

- All other equipment.

Responsibility of Asset Matrix for Step Down Substation Example 3:



Customer Responsible:

- Higher voltage yard:
  - No assets

- Lower voltage yard:
- Bay 1: No assets
- Bay 2:
  - Line: Customer Line 1
  - Sub: 2N downleads and dead-end structure
  - Sub: CB 1N

    - Sub: Two switches: 2NN & 2NS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 3:
    - Line: Customer Line 4
    - Sub: 3S downleads and dead-end structure
    - Sub: CB 3S
    - Sub: Four switches: 3SS & 3SN
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 4:
    - Line: Customer Line 2
    - Sub: 4N downleads and dead-end structure
    - Sub: CB 4N
    - Sub: Two switches: 4NN & 4NS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors
- Bay 5:
    - Line: Customer Line 3 & 5
    - Sub: 5N & 5S downleads, dead-end structures, bay conductors, and bay structures
    - Sub: CBs 5N, 5T, & 5S
    - Sub: Six switches: 5NN, 5NS, 5TN, 5TS, 5SN, & 5SS
    - Sub: Six associated CCVT's
    - Sub: Six associated surge arrestors
- Bay 6:
    - Line: Customer Line 6
    - Sub: 6S downleads, dead-end structure, bay conductors, and bay structures
    - Sub: CBs 6N & 6S
    - Sub: Four switches: 6NN, 6TS, 6SN, & 6SS
    - Sub: Three associated CCVT's
    - Sub: Three associated surge arrestors

All associated wiring, conduit, relays and other minor assets associated with the above equipment.

<u>PPL Responsible:</u>

All other equipment.

STATE OF PENNSYLVANIA
BEFORE THE PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation	Docket No. R-2025-3057164

SURREBUTTAL TESTIMONY OF

RON NELSON

ON BEHALF OF

ENVIRONMENTAL INTERVENORS

February 9, 2025

EI Statement No. 1

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EXHIBIT RN-SR-1 CEG WORKPAPER

EXHIBIT RN-SR-2 PUBLIC DISCOVERY RESPONSES RELIED UPON

I. INTRODUCTION

Q: PLEASE STATE YOUR NAME AND OCCUPATION.

A: My name is Ron Nelson. I am a Founding Partner of Current Energy Group LLC ("CEG"). My business address is 4764 E Sunrise Drive, Unit #508, Tucson, Arizona 85718.

Q: ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A: I am submitting testimony on behalf of Environmental Intervenors.

Q: DID YOU SUBMIT DIRECT TESTIMONY IN THIS PROCEEDING?

A: Yes. I submitted direct testimony on December 24, 2025. That testimony includes a summary of my qualifications.

Q: WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A: In my surrebuttal testimony, I respond to PPL Electric Utilities Corporation's ("PPL", or "Company") witness Lookup's rebuttal testimony on issues related to the Company's proposed tariff for large loads, especially related to allocation of transmission costs and the Company's proposed interruptible tariff offering. I also respond to PPL witness Conrad's rebuttal testimony related to the Company's Distributed Energy Resource Management System ("DERMS"), and Mr. Conrad's and OCA witness Hoyt's rebuttal testimony related to electric vehicle time-of-use rates.

II. LARGE LOAD ISSUES

Q: HOW IS THIS SECTION OF YOUR TESTIMONY ORGANIZED?

A: I start by responding to the PPL's claims around transmission cost allocation, including PPL's argument as to whether or not the Pennsylvania Public Utilities Commission has the authority to set retail transmission rates. Second, I address the

Company's transmission revenue guarantee and its analysis showing transmission cost reductions for all customers from the interconnection of new large loads. Third, I discuss the Company's forecasting regarding large loads. Fourth, I respond to the Company's proposal to develop an interruptible tariff option for large loads. Fifth, I respond to the Company's proposed contract terms and minimum size threshold. Finally, I respond to the Company's claims regarding conflicts of interest for its Joint Venture to develop new generation to serve large loads.

i. The PA PUC should determine the just and reasonable allocation of transmission costs as it pertains to retail sales, including cost allocation associated with transmission network upgrades attributable to large loads.

Q: PLEASE EXPLAIN THE COMPANY'S CLAIMS WITH RESPECT TO THE COMMISSION'S JURISDICTION OVER ALLOCATING TRANSMISSION COSTS AND ASSOCIATED TARIFF MECHANISMS.

A: PPL makes several references to jurisdictional issues that it argues limit the Commission's authority to adopt certain recommendations that I, along with other intervenors and statutory advocates, raised in direct testimony. These can be categorized along two main lines: 1. The Commission's authority over the allocation of transmission network upgrade costs between the large load customers that cause them and other ratepayers; and 2. The Commission's authority over the Electric Services Agreement (ESA) between PPL Electric and the large load customer.

Q: CAN YOU ELABORATE ON THE FIRST ITEM?

A: The Company claims that other parties' recommendations, including mine, to isolate the costs of transmission network upgrades triggered by large load customers and

assign them to large load customers amounts to "asking the PUC to exceed its jurisdictional authority and dictate the terms."[1]

Elsewhere in its rebuttal testimony, when discussing recommendations to allocate upfront costs for transmission network upgrades through CIAC or adopt the Commission's tentative Model Tariff provision, the Company states that "PPL Electric has serious concerns about the Commission's jurisdiction over this subject. Recovery of investment in transmission network upgrades is a ratemaking question. For transmission facilities, ratemaking is regulated by FERC, not by the Commission."[2]

Q: CAN YOU ELABORATE ON THE SECOND JURISDICTIONAL ARGUMENT?

A: Several parties, including myself, raised the issue of transparency into the specific terms and conditions of ESAs between the Company and prospective large load customers.

Q: HOW DID THE COMPANY RESPOND TO YOUR AND OTHER PARTIES' RECOMMENDATIONS REGARDING TRANSPARENCY AND COMMISSION OVERSIGHT OF THE ESA?

A: The Company states that it is not opposed to providing ESAs "for information" purposes, but argues that the Commission should not be able to "review and reject"

[1] PPL, Rebuttal Testimony of Joseph Lookup ("Lookup Rebuttal"), 10:7–10, Docket No. R-2025-3057164 (Jan. 23, 2026).
[2] Lookup Rebuttal at 16:11–14.

the cost allocation determinations made by PPL related to how interconnection costs and network upgrades should be allocated "between the customer and rates."[3]

Q: DOES THE COMMISSION HAVE THE AUTHORITY TO ADOPT YOUR TRANSMISSION NETWORK UPGRADE COST ALLOCATION PROPOSAL?

A: Yes. While I am not a lawyer, it is my understanding that FERC has repeatedly upheld states' exclusive authority to determine retail rates, including allocation of transmission costs, even while the overall transmission revenue requirement and rates charged by the responsible Transmission Provider (i.e., PJM) are set by FERC. For example, FERC has recently stated in an order regarding co-located large loads, "[S]tates retain exclusive authority over the specific terms of retail sales and retail rate design, including how the costs of interstate wholesale sales and transmission of electricity assigned to a wholesale customer are allocated among that wholesale customer's retail customers."[4] FERC also stated "it is within a state's exclusive jurisdiction to determine how those FERC-approved rates are collected among the relevant retail consumers.…"[5]

Q: DO YOU HAVE ANY OTHER CONCERNS WITH PPL'S ARGUMENTS AROUND JURISDICTIONAL ISSUES?

A: Yes. The issues pertaining to large load are quickly evolving, as evidenced by the recent Co-Location Order, and the FERC Advance Notice of Proposed Rulemaking

[3] Lookup Rebuttal at 17:16–20.
[4] PJM Interconnection, L.L.C., 193 FERC ¶ 61,217, P 167 (2025) (*hereinafter* "Co-Location Order"); *see also* Order No. 888, 75 FERC 61,080 (1996).
[5] Co-Location Order, P 167.

investigation into large load interconnections.[6] PPL's position that the Commission must simply defer these types of questions to FERC ignores the complex nature of the challenge. As stated by FERC, "the issues presented in [the co-location] proceeding implicate both federal and state interests, and their resolution will require the involvement of both federal and state actors, including the Commission, state public utility commissions, and other state and local entities."[7] It does not follow that the Commission may not address these critical issues simply because they are related to large load interconnections.

Q: CAN YOU PROVIDE AN EXAMPLE OF HOW RECENT FERC POLICY STATEMENTS IMPACT THE NEXUS OF LARGE LOAD INTERCONNECTION PROCESSES AND NETWORK UPGRADES REQUIRED TO SERVE LOAD LOADS?

A: Yes, in its recent Co-Location Order, FERC writes that planning for expansion of the transmission grid and assuming that all large load customers will be required to take firm transmission service (and the corresponding NITS rate) "may in some circumstances result in costly and inefficient transmission system buildout that may not be necessary if such Eligible Customers are willing and able to take a transmission service that requires fewer Network Upgrades to provide, and therefore may result in lower Network Upgrade costs, than would NITS."[8] While I do not purport to provide a legal opinion on FERC's Order, this factual conclusion suggests

[6] Interconnection of Large Loads to the Interstate Transmission System, Advance Notice of Proposed Rulemaking, Docket No. RM26-4-000 (Oct. 23, 2025).
[7] Co-Location Order, P 165.
[8] *Id*. at P 177.

that the relationship between large load interconnection and maintaining reasonable costs of network upgrades is not as simple as the Company argues.

Q: ARE PPL'S OWN PROPOSALS CONSISTENT WITH ITS ASSERTIONS THAT THE COMMISSION MAY NOT CONSIDER TRANSMISSION FACILITY COST ASSIGNMENT IN THIS CASE?

A: No. In both its direct and rebuttal cases, PPL has proposed changes to its state-jurisdictional retail tariff that establishes terms and conditions of service to customers taking service at transmission voltages. Most materially, PPL has proposed retail tariff rules that would govern – albeit inadequately – which transmission costs PPL would directly assign to such customers, and which it would place into transmission rate base. PPL has also proposed other tariff rules premised in part on such cost assignments, including rules related to minimum contract duration, minimum contract demand, and so on.[9] PPL effectively argues that although such rules would exist within its Commission-jurisdictional tariff, the Commission nevertheless has no authority over such rules, because cost allocation determinations can only be made by FERC. This position is logically untenable.

ii. PPL's Proposed Cost Allocation for Transmission Network Upgrade Costs Shifts Costs to Other Customer Classes.

Q: PLEASE SUMMARIZE YOUR DIRECT TESTIMONY ON TRANSMISSION NETWORK UPGRADE COST ALLOCATION.

A: In my direct testimony, I demonstrated that the Company's proposed methods for allocation of transmission network upgrade costs would likely lead to inappropriate socialization of these costs. This is the result of the Company directly assigning too

[9] *See, e.g.*, PPL Electric St. No. 16 (Direct Testimony of Joseph Lookup), 17: 2–10.

few costs to the large load customers who necessitate network upgrades, and proposing an overly-broad list of factors that could be used to demonstrate such upgrades "benefit" other customers, justifying their socialization. Such factors are broad enough that almost any conceivable transmission project would qualify, and further, the Company proposes to retain significant discretion when applying these factors to a "benefits" determination, creating opportunities for inappropriate cost-socialization. The Company's proposal contains no guarantee that transmission network upgrade costs will be directly allocated to new large customers, even if those costs are fully incurred to serve large loads.[10]

To ensure that incremental costs incurred to serve new large load customers are appropriately allocated and to insulate existing customers from risk, such incremental costs should be directly allocated to the new large load customers. I recommended that such costs be collected upfront as a deposit in the form of cash or high-quality financial security, with the portion corresponding to costs other than direct-connection facilities being subject to refund over time as credits on the customers' payment of transmission charges. During and after the crediting period, the new large load customer would pay full transmission rates for use of the transmission system.[11]

[10] Nelson Direct at 16:4–17:15; *see also* EI-PPL-V-1.
[11] Nelson Direct at 18:12–19:8.

Q: PLEASE SUMMARIZE, IN YOUR OWN WORDS, PPL'S RESPONSE TO YOUR DIRECT TESTIMONY ON TRANSMISSION NETWORK UPGRADE COSTS.

A: Aside from its jurisdictional objections, the Company's witnesses disagree with my and other parties' recommendation to assign direct costs of network upgrades to large load customers. Mr. Lookup states that it believes it is following FERC precedent when it comes to socializing network upgrade costs to all ratepayers.[12] He goes on to argue that directly allocating network upgrade costs to large load customers is not necessary to ensure that these customers pay their "fair share" of the costs. To support this, the Company states that under the existing rate structure for transmission costs, large loads will add significant revenue to offset their costs and alleges that other parties and I are not considering this fact when recommending direct assignment of network upgrade costs.[13] For instance, Mr. Lookup states that "…what is being ignored in that criticism is that the hypothetical 1 GW large load customer would be paying over $100 million a year in transmission rates under current rates. This will in turn lessen the amount of transmission costs to be recovered from other customers."[14] Finally, Mr. Lookup argues that there is no need to allocate the upfront costs because the existing protections proposed by the Company, including the minimum load guarantee and the standby charges, adequately shield other customers from risk of a

[12] Lookup Rebuttal, 10:7–16.
[13] *Id*. at 10:18–11:8.
[14] *Id*.

large load customer not ramping to its full expected loading levels and will address stranded asset risk.[15]

Q: HOW DO YOU RESPOND TO THE COMPANY?

A: The Company's main arguments suffer from material flaws. These flaws are:

- Incorrect assumptions around expected large load contribution to offset the transmission revenue requirement result in the Company presenting an overly optimistic view of the share of new transmission costs paid by large load customers under the proposed tariff, and
- Overstating the efficacy of the minimum load guarantee in terms of protecting existing customers from undue risk and cross-subsidization.

The company's witnesses also mischaracterizes my testimony as recommending the use of CIAC as the sole vehicle to allocate upfront network charges and related credits, and then, based on this mischaracterization, inappropriately dismisses my suggested redlines to Schedule LP-5. I address the mischaracterization of my testimony regarding upfront financing for network upgrade costs and its relation to the CIAC in more detail below.

Q: EXPLAIN YOUR FIRST CONCERN THAT PPL HAS USED INCORRECT ASSUMPTIONS IN CALCULATING EXPECTED FUTURE TRANSMISSION REVENUES FROM 1 GW OF LARGE LOAD GROWTH UNDER CURRENT TRANSMISSION RATES.

A: PPL argues that recommendations to allocate the full cost of transmission network upgrade costs to large loads is not needed, in part because of the large expected

[15] *Id*. at 12:8–13:11; 14:1–15.

contributions future large load customers would pay in transmission rates.[16] PPL estimates that a 1 GW large load customer would pay over $100 million per year in transmission rates under current rates, and suggests that such payments would significantly exceed incremental costs of network upgrades they trigger.[17]

Q: DO YOU AGREE WITH THE COMPANY'S ARGUMENT?

A: No. Mr. Lookup overstates likely revenues and understates likely costs, which paints an unrealistically optimistic picture of ratepayer impacts attributable to large loads.

Q: HOW DOES MR. LOOKUP OVERSTATE REVENUES FROM LARGE LOAD CUSTOMERS?

A: First, as I will describe later in my testimony, the projected future transmission revenue from large load customers in this hypothetical example assumes full load ramp (*i.e.*, a 1 GW interconnection request translates to 1 GW of expected contribution to peak). This ignores the forecast ramping risk that I described in my direct testimony, and also ignores the fact that most data center facilities will not use 100% of their connected service levels, even during facility peak usage. In addition, the chance that a large load customer will find ways to reduce its peak demand and avoid paying the embedded transmission costs is non-negligible.[18]

[16] *Id*. at 10:18–11:4.
[17] *Id*. at 11:5–7.
[18] For example, a large load customer might install behind-the-meter generation, adopt load flexibility, sign a co-location agreement, or a combination of all of these things in order to reduce its transmission capacity charges under current tariff constructs. This eventuality is expressly cited by FERC related to finding PJM's tariff as unjust and unreasonable in terms of previous treatment for behind-the-meter generation. *See* Co-Location Order, P 179.

Q: HOW DOES MR. LOOKUP UNDERSTATE COSTS ATTRIBUTABLE TO LARGE LOAD CUSTOMERS?

A: Mr. Lookup uses an unrealistic hypothetical 1GW large load customer, instead of relying on historic data, to illustrate the customer's impacts on transmission rates.[19] Mr. Lookup's illustration assumes that a $100 million investment in socialized transmission network upgrades would be required to interconnect this hypothetical 1 GW customer.[20] Mr. Lookup stated that residential customers using 1000 kWh/month will see their transmission costs decrease by $40 per year with the addition of 1 GW of load; if the Company connects 20 GW of load, it expects that same residential customer to save $255 per year on transmission costs.[21]

Q: PLEASE ARTICULATE WHY MR. LOOKUP'S CALCULATIONS AND ASSERTIONS REGARDING RATE IMPACTS ARE MISLEADING AND SHOULD BE DISMISSED.

A: First, the cost of network upgrades of $100 million is an unsubstantiated, and likely inaccurate, assumption. I have reviewed recent transmission reliability need statements and accompanying transmission upgrade solutions proposed by PPL as part of PJM's "local supplemental projects" planning process to support reliability.[22] I filtered my search to identify only those projects driven by service connection requests for large load customers. Based on my analysis of there were 15 such

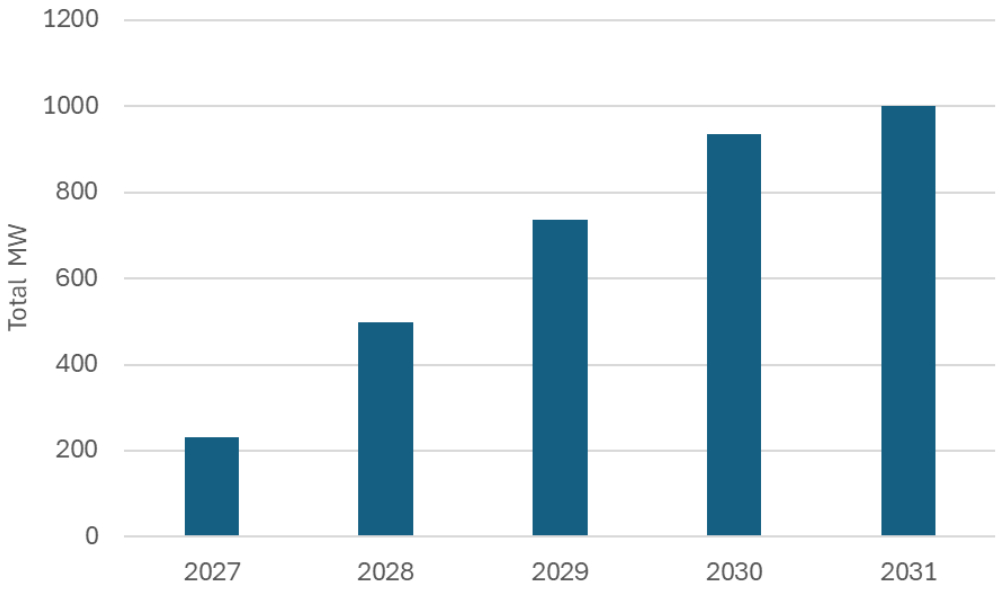
[19] Lookup Rebuttal at 3:11–15.
[20] *Id*. at 3:11–16; *see also* CAUSE-PA–PPL-VIII-9 Attachment 1 ("Investor Talking Point").
[21] Lookup Rebuttal at 3:11–15.
[22] I reviewed transmission reliability needs from meeting materials posted to PJM's Transmission Expansion Advisory Committee web page covering the 2025 and 2026 time period in order to capture recent cost trends. *See* https://www.pjm.com/committees-and-groups/committees/teac.

transmission upgrade projects to integrate large loads, and the cost of the initial project estimates is closer to $150 million in upfront capital costs per GW of large customer load request.[23] However, in PJM's tracking of actual projects, as they are developed and cost allocated through the Regional Transmission Expansion Process, the updated project costs estimates for transmission upgrades in PPL service area are roughly 10 percent higher than the initial project estimates.[24] Therefore, after adjusting the average network upgrade cost of $150 million that I mentioned for this 10 percent average cost increase, I estimate the expected costs to be added to the revenue requirement to be closer to $164 million per GW of new load. With this said, connection costs will vary dramatically by location and are also highly contingent on the current system's topology. As additional large loads connect to the system, the topology will change and, at some point, require significant regional upgrades to support large load connections which can reach into the billions of dollars.

Second, the assumption underlying Mr. Lookup's calculations does not consider the impact of load ramping. In other words, the example calculations PPL provides assume a "fully ramped" 1 GW and 20 GW customer, compared to a simple annual transmission revenue requirement. Using data that I collected for the same 15 transmission projects PPL identified and proposed to PJM in order to accommodate large load service connections, I have analyzed the near-term load ramp (through 2031). Figure 1 shows the annual load ramp.

[23] *See* Exhibit RN-SR-1, CEG Workpaper: Analysis of PPL supplemental transmission projects from RTEP TEAC.
[24] *See* https://tcplanner.pjm.com/tcplanner/pages/secure/upgrades-general.jsf, accessed 10/30/2025 (log-in required).

Figure 1. Five Year Large Load Customer Load Ramping based on Recent PPL Supplemental Transmission Reliability Projects (n=15).[25]



This distinction is important because the large load customer facilities are not expected to fully ramp to total requested service levels until year 5 of the load ramp schedules as evidenced by these PJM planning materials. Therefore, there is an imbalance between when the assumed reduction in $/MW/day of PJM's Network Integration Transmission Service (NITS) rate for PPL's area can be expected to occur, versus when the network upgrades are placed in service. This is a material difference, given the impact on discounting for the time value of money.[26]

[25] The figure presents a normalized annual load ramping for a hypothetical 1 GW large load customer in order to keep with PPL's example. The data that I based my analysis on includes large load customers ranging from 450 MW to 1,980 MW facilities with the largest ramping out through 2033.

[26] Discounting the expected future costs and benefits of making transmission network upgrades to accommodate large loads is important because large capital investments placed in service in 2027 will be discounted relatively little compared to expected future benefits of a reduced NITS rate in 2031.

Third, Mr. Lookup's estimate of $255 per year bill savings for the average residential customer is based on assumed reductions to NITS rates that stem from adding 20 GW of large load, and yet the commensurate cost to integrate this 20 GW is the same cost that PPL's own discovery responses assumes will be needed to interconnect 10 GW.[27] Even if that optimistic 10 GW estimate were accurate, it is unrealistic to assume that PPL could interconnect an additional 10 GW of new large load at zero incremental cost.

Q: EXPLAIN YOUR SECOND CONCERN REGARDING THE PROTECTIONS AFFORDED BY THE MINIMUM LOAD GUARANTEE.

A: As I stated in my direct testimony, PPL's protections do not go far enough to shield customers from the significant risks posed by new large loads and regarding stranded asset risk and cross-subsidization. PPL states in its rebuttal arguments that it "designed its minimum load guarantee and standby charges to ensure that new large load customers are paying their fair share for the transmission system...[i]n practice, this will mean that the customer's peak demand value will be at least 80% of the agreed upon load ramp schedule."[28] PPL's rebuttal does not respond to the concerns I stated in my direct testimony, because they do not address why other customers should bear the residual risk not covered by the 80% minimum demand charge. With the 1 GW large load customer example, this still leaves 200 MW of unaccounted for risk that is shifted onto other customers. If we were to consider the full 20 GW of data center load PPL states is in its pipeline, the same 80% minimum load guarantee

[27] CAUSE-PA-PPL-VIII-9 Attachment 2-Summary.
[28] Lookup Rebuttal, 12:15–20.

would lead to 4,000 MW of risk shifted onto other customers. This is an unacceptable level of risk for residential and other ratepayers to bear for the purpose of connecting data centers to the grid.

Q: WHAT OTHER CONCERNS DO YOU HAVE REGARDING THE COMPANY'S JUSTIFICATION OF THE MINIMUM LOAD GUARANTEE?

A: The Company responded to my and other parties' criticism that the minimum load guarantee is insufficient to the extent it only covers the initial capital cost of the upgrade, and not the full revenue requirement, by responding that "[W]hat is more likely is that once a new large load customer begins taking service it will continue to take service for decades…" and that as a consequence, "it is far more likely that the new large load customers will pay for the socialized upgrades several times over."[29] This is a red herring argument. My testimony did not raise the issue of whether or not a large load customer who "takes service for decades" will ultimately pay an amount equal or greater than the cost of the initial upgrades. Rather, I specifically raised the issue that if a large load customer does not ramp to its full potential, or otherwise exits the system before the cost of the network upgrades triggered by its interconnection (plus a reasonable share of embedded system costs) are recovered through ongoing use of system charges, that PPL's design of the minimum guarantee does not go far enough to protect customers from unjust and unreasonable risk and cost shifting. PPL's witness rebuttal does nothing to counter this, and instead asks the Commission to ignore my recommendation, even though it admits that it is

[29] *Id*. at 14:7–10.

"technically true"[30] in favor of what it merely thinks is "more likely." This reasoning does nothing to address the core issue of the design of the minimum load guarantee and obscures the rationale presented by parties, including myself in my direct testimony.

Witness Lookup's claim that large customers will take service "for decades" is completely unsupported and speculates on a market in its infancy. Furthermore, such prediction has not been accurate for other large customer types such as mining. Minnesota Power has hundreds of MW of mining and large industrial loads that have shut down, restarted, and shut down several times over the last 20 years due to global economic turns, such as competition, war, and inflation, among other issues. It is not reasonable to assume that modern large load data centers will remain in PPL's service territory for decades, particularly to the extent data centers grow increasingly able to shift their services (and loads) among sites.

Q: 2DOES PPL'S EXPLANATION OF THE PROPOSED CONTRACT PROTECTIONS MADE IN REBUTTAL ADDRESS YOUR CONCERNS WHETHER OTHER CUSTOMER CLASSES ARE ADEQUATELY SHIELDED FROM UNDUE RISK?

A: No, it does not. The main provision PPL relies on to protect customers from load ramping risk and subsequent stranded asset risk is the provision in its proposed LP-6 tariff language around a minimum revenue guarantee. Based on this framework, "[u]ntil the revenue guarantee is satisfied, ***the customer shall pay applicable rates***

[30] *Id*. at 14:4–5, 7. Not only does the Company admit that the critiques I raised were true, but this is also the language applied to the Company's legally-binding terms of its proposed tariff construct.

based on the greater of actual peak demand values, or 80% of the load provided in the load ramp schedule."[31] To see the limitation in this mechanism more clearly, we can assess it in connection with my comments above, where I demonstrated the timing difference between when the transmission network upgrades are placed in service, and thus added to the annual transmission revenue requirement, with the expected load ramp of the large load customer (see Figure 1 above and accompanying discussion).

In effect, PPL is arguing that stakeholders should evaluate the merits of its proposal based on an assumed 1 GW of instantaneous contribution to PPL's peak load contribution which will reduce its annual NITS $/MW/year rate billed to PPL by PJM. However, the load ramping risk that the minimum revenue guarantee is meant to address does not get applied to the MW factoring into the NITS rate. This amount is based on actual daily metered demand reported by PPL to PJM.[32] Therefore, if a large load customer only reaches 25 or 50 percent of their expected load levels contained in their load ramping schedule, the NITS rate will reflect the 25 or 50 percent metered value, not the 80 percent minimum revenue guarantee. This changes the expected bill reduction calculation that PPL presents based on integrating the new large load. More importantly, it is unclear how the mechanics of PPL's proposed revenue guarantee mechanism would be extended to apply to load shopping customers to ensure recovery and offsetting of the revenue requirement. PPL's proposed tariff terms and conditions do not support its bill impact calculations.

[31] PPL Electric Exhibit GEO-1 at 98 (emphasis added).
[32] PJM Open Access Transmission Tariff, https://www.pjm.com/pjmfiles/directory/merged-tariffs/oatt.pdf.

Instead, PPL' bill impact calculations rely heavily on unsupported speculative assumptions, not tangible ratepayer protections.

Q: CAN YOU EXPLAIN WHAT YOU MEAN WHEN YOU SAY THAT IT IS UNCLEAR HOW THE MECHANICS OF PPL'S PROPOSED REVENUE GUARANTEE MECHANISM WOULD APPLY TO SHOPPING CUSTOMERS?

A: Yes. As I discussed above, the 80% minimum demand provision in PPL's proposal will have no impact on PJM's calculation of the NITS charges that are assigned to load serving entities operating in PPL's PJM zone. Therefore, there is risk that the large load customers who are shopping customers will request 1 GW of total firm transmission service from PPL, and then those loads may, because of any number of factors, fail to materialize at the expected levels.[33] However, for shopping customers, the Network Customer is billed by their LSE for the applicable NITS charge which amounts to the actual ramped load, not the minimum demand guarantee. This means that the supposed bill reductions to all customers (of $40 per year with 1 GW of assumed contribution to peak demand, and $255 per year for 20 GW of assumed contribution to peak demand) would fail to materialize at the levels presumed by PPL, and the remaining amounts would need to be collected from shopping customers.

[33] *See* Lookup Rebuttal, 8:1–12.

Q: WHAT DID YOU RECOMMEND FOR THE MINIMUM CONTRACT TERM IN DIRECT TESTIMONY?

A: In direct testimony I recommended that the Company increase the initial contract term to 15 years excluding any ramp period.[34]

Q: HOW DID THE COMPANY RESPOND TO THIS PROPOSAL?

A: In rebuttal testimony the Company stated that is it not opposed to having a minimum 10-year term for its large load ESAs, though it combined this recommendation with a proposal to update its minimum load guarantee to 80% for the first five years, and 50% for the second five years of the 10-year contract.[35]

Q: DID THE COMPANY MAKE ANY OTHER CHANGES TO ITS LARGE LOAD TARIFF PROVISIONS IN RESPONSE TO DIRECT TESTIMONY FROM OTHER PARTIES?

A: The Company proposed to establish a new LP-6 rate class for customers with peak demands above 100 MW and assign a portion of Universal Service costs to this new rate class.[36]

Q: HOW DO YOU RESPOND TO THESE PROPOSED TARIFF CHANGES?

A: I am not opposed to establishing a new rate class for customers above a certain size threshold, however the 100 MW threshold proposed by the Company is too high and should be lowered. Also, as shown in my direct testimony, many of the tariffs for new large loads that have been established around the country have an eligibility threshold

[34] EI, Direct Testimony of Ron Nelson ("Nelson Direct"), 6:10–11, Docket No. R-2025-3057164 (Dec. 24, 2025).
[35] Lookup Rebuttal, 19:3–5.
[36] *Id*. at 5:6–9.

of below 100 MW, including many utilities within PJM such as Dominion Energy.[37] To be consistent with emerging best practices, I recommend that any new rate class have a minimum demand of 25 MW. This would ensure that smaller new data centers are also captured within this new class and better avoid gaming the size of new facilities. I further suggest grandfathering in existing PPL customers over 25 MW (as the Company notes in its testimony, its largest customer today is approximately 50 MW[38]) to avoid impacts to those customers.

As for the Company's proposal to increase the minimum contract length to 10 years, this does not go far enough. I maintain my recommendation of a 15-year minimum contract as necessary to minimize the risks to other ratepayers and ensure that new large loads are paying their fair share. In addition, the Company did not address the issues of the ramp period within its proposal. It can take many years for a new data center to ramp-up to its maximum contracted capacity and the initial contract term should explicitly exclude the ramp-up period to minimize gaming of the system and risks to other customers.

Q: HOW DOES MR. LOOKUP RESPOND TO YOUR PROPOSAL TO REQUIRE LARGE LOAD CUSTOMERS TO PROVIDE UP-FRONT SECURITY IN THE AMOUNT OF TRANSMISSION FACILITY COSTS BUILT TO SERVE THEM?

A: Mr. Lookup mischaracterizes my recommendation to require large load customers to provide an upfront security deposit equal to the cost of transmission network

[37] Nelson Direct, 24 Table 1.
[38] Lookup Rebuttal, 13:9–11.

upgrades as relying on the CIAC mechanism to accomplish this posting/crediting of collateral. He objects to my proposal that the Company refund this security deposit over time as the customer satisfies their revenue guarantee. Mr. Lookup states, "Under Mr. Nelson's recommendation, rate base would need to be increased as the CIAC was reimbursed to the customer. This defeats the entire purpose of having a customer pay CIAC."[39]

Q: DO YOU AGREE?

A: No. As a threshold matter, Mr. Lookup's stated objection relies on a mischaracterization of my proposal—*i.e.*, that the customer's security deposit is CIAC—that does not appear in my testimony. My testimony clearly referred to a large load customer's CIAC as that portion of a customer's upfront payment <u>not subject to refund.</u> The refundable portion of their upfront payment is a security deposit, and I did not recommend a specific accounting treatment.

In any event, the refundable security deposit mechanism I proposed is substantially identical to one the Company already employs with respect to distribution supply line extensions pursuant to Rule 3 of its tariff. That Rule empowers PPL to require customers to guarantee distribution revenues for the costs of certain supply extensions. Rule 3(A)(3)(g) provides for customers to make an up-front payment—*i.e.*, a security deposit—in the amount of such guarantee, which PPL then refunds to the customer over time as the customer satisfies their guarantee

[39] *Id*. at 17:1–3.

through payment of their utility bills.[40] I have proposed using the same mechanism for large load customers' deposits.

iii. The Company Should Only Include LLC with a Signed Electronic Service Agreement in Load Forecasts.

Q: WHAT DID YOU RECOMMEND WITH RESPECT TO LOAD FORECASTING IN DIRECT TESTIMONY?

A: In my direct testimony, I recommended that the Commission direct PPL to include new large load customers into its forecast only after the customer has signed an Electronic Service Agreement (ESA).[41]

Q: HOW DID THE COMPANY RESPOND TO YOUR RECOMMENDATION?

A: Company witness Lookup states that the Company aims to provide transparent and accurate information so that other parties who need to ensure resource adequacy are able to procure sufficient generation resources. Witness Lookup notes that while I and OCA witness Hoyt highlight risks that stem from inflating a load forecast by including projects at the Letter of Authorization stage, we failed to account for the risks of underestimating load growth. In particular, if "load does materialize and adequate market signals have not been sent for new generation to be built, the price shock for capacity will likely be similar to an overestimate."[42]

[40] *See* PPL ELECTRIC Exhibit GEO-1 at 21–22.
[41] Nelson Direct at 45:10–13.
[42] Lookup Rebuttal at 22:15–17.

Q: DO YOU AGREE WITH PPL THAT YOUR RECOMMENDATIONS FOR FORECASTING LARGE LOAD GROWTH COULD CAUSE THE COMPANY TO UNDERESTIMATE RESOURCE NEEDS?

A: No, I do not, nor has the Company demonstrated that there is a basis for such a concern. Considering examples from areas with significant experience with large loads illustrates why there is no basis: Dominion Energy Virginia is the largest data center market in the world, and it includes new large load customers in their load forecast only after an ESA has been signed.[43] To date, Dominion has connected at least 3,600 MWs of large loads, with 9,815 MWs of additional load under an ESA, 7,098 MW of load under construction letters of authorization, and 30,132 MW of load under engineering letters of authorization in its pipeline.[44] Despite tremendous load growth from data centers, Dominion avers that it has continued to provide reliable service to customers.[45] In other words, the utility with more experience connecting large load customers than any other utility in the country has found it useful to follow the same process I am recommending PPL follow, and has not encountered the problems that PPL argues my recommendation may create.

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[43] *See* Virginia Electric and Power Company, 2024 Integrated Resource Plan, https://cdn-dominionenergy-prd-001.azureedge.net/-/media/content/about/our-company/irp/pdfs/2024-irp-w_o-appendices.pdf?rev=5b28b014e4814135bb2fcec470dcc92b, 14-15.

[44] Rebuttal Testimony of Stan Blackwell at 5, *For a 2025 Biennial Review of the Rates, Terms and Conditions for the Provision of Generation, Distribution and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia, Va. State Corp. Comm'n,* Case No. PUR-2025-00058 (2025), https://www.scc.virginia.gov/docketsearch/DOCS/88v301!.PDF.

[45] *See* Direct Testimony of Robert H. Locke, *For a 2025 Biennial Review of the Rates, Terms and Conditions for the Provision of Generation, Distribution and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia, Va. State Corp. Comm'n,* Case No. PUR-2025-00058 (2025), https://www.scc.virginia.gov/docketsearch/DOCS/84s501!.PDF.

Q: HAVE ANY OTHER COMMISSIONS ACKNOWLEDGED THE VALUE OF A MORE STRINGENT LARGE LOAD FORECASTING PROCESS?

A: Yes, the Colorado Public Utilities Commission directed Public Service Company of Colorado to only include large loads in their forecasts if the prospect customer is negotiating either an ESA or interconnection agreement ("IA") with the Company.[46] One of the primary reasons for this decision was the Commission's determination that "uncommitted new large load customers could inappropriately and dramatically increase rates for existing customers while also increasing greenhouse gas emissions."[47] The Commission found that the "record in this Proceeding demonstrates how easily large customers can withdraw their interconnection requests even after negotiating an ESA or IA with the Company," and that procuring resources to serve the needs of customers who had not yet signed an ESA or IA would unreasonably shift financial risk onto existing customers.[48]

Q: WHAT OPTIONS DOES PPL DISCUSS THAT WOULD ADDRESS YOUR AND OTHER PARTIES' CONCERNS WITH ITS LOAD FORECASTS?

A: The Company states it is not opposed to providing load forecasts to regulators and stakeholders that identify potential load as under an ESA, under an LOA, or having made an inquiry.[49] The Company also states that it is not opposed to sharing site control and permitting information, to the extent that it has such information.[50]

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[46] *In the Matter of the Application of Public Service Company of Colorado For Approval of Its 2024 Just Transition Solicitation,* Colo. Pub. Utility Comm'n, Proceeding No. 24A-0442E, Phase I Commission Decision No. C25-0747 (Nov. 6, 2025).
[47] *Id*. at 27.
[48] *Id*. at 29.
[49] Lookup Rebuttal, 23:18–22.
[50] *Id*. at 24:4–6.

Q: DOES THE COMPANY'S REBUTTAL PROPOSAL ADDRESS YOUR CONCERNS?

A: No, it does not address my concerns. While I am in favor of measures that increase transparency, the Company's proposal alone is insufficient to protect customers from the risk of overstated large load forecasts leading to over-procurement of generation resources and rapidly rising prices in PJM's capacity market. Given this, I maintain my recommendation from Direct testimony that the Commission direct PPL to only include new large load customers in its load forecast that have signed an ESA, though it would also be helpful to include large loads at other stages of development within its reporting to the Commission and other stakeholders.

iv. <u>The Company's Proposal for an Interruptible Rate Option is Deficient</u>

Q: PLEASE SUMMARIZE YOUR RECOMMENDATION ON INTERRUPTIBLE RATES.

A: In my direct testimony, I recommended that the Commission direct PPL to update its tariff, as part of its compliance filing in this proceeding, to provide non-firm service options for LP-5 customers.[51]

Q: HOW DID THE COMPANY RESPOND TO THIS RECOMMENDATION?

A: The Company stated that it would be willing to provide a voluntary interruptible option in its proposed new LP-6 tariff that would allow the Company to curtail load during periods of system stress.[52] For customers who elect this voluntary option, the

[51] Nelson Direct, 37:5–7.
[52] Lookup Rebuttal, 21:18–20.

Company would reduce the minimum load guarantee from 80% to 60% during the first five years of the ESA and from 50% to 30% for the next five years.[53]

Q: WHAT IS YOUR RESPONSE TO THE COMPANY'S PROPOSED INTERRUPTIBLE RATE PROPOSAL?

A: The Company's proposed interruptible rate option is a step in the right direction, but it is not sufficient in its current form. As it stands, the Company's proposal lacks detail or sophistication, and does not maximize the potential savings to the grid and customers from flexibility.

Q: PLEASE DESCRIBE HOW YOU WOULD IMPROVE UPON THE COMPANY'S INTERRUPTIBLE RATE PROPOSAL.

A: At a minimum, the interruptible rate should allow for economic interruptions in addition to interruptions during periods of grid stress. It may be appropriate to compensate customers for such economic interruptions, separate from potential reductions in their required load guarantee. Further, there should be a process in place to monitor utility utilization of large load flexibility to evaluate its effectiveness and ensure that the utility is adequately considering the impacts of large load flexibility within its planning and cost of service models.

In addition, the Company should conduct analysis to support its proposed discounted demand charges. The Company states that customers on an interruptible rate "would be less likely to create the ancillary costs that the other parties are concerned about which justifies the lower minimum load guarantee percentage," but

[53] *Id*. at 19:4–5 (default minimum load guarantee); 21:20–22 (minimum load guarantee for customers on interruptible service tariff).

does not support this quantitatively. Given the magnitude of costs that are being allocated, it is necessary to analyze the potential impact of reducing the minimum demand charges on the revenues from large load customers and the costs to serve those customers.

Finally, PPL should move beyond a traditional interruptible tariff to more sophisticated flexible load control, where the utility is coordinating and controlling behind-the-meter resources, so that large loads can optimize clean behind-the-meter resources with flexibility events.

Q: WHAT DO YOU RECOMMEND?

A: While I appreciate the Company bringing forward its proposal for an interruptible option, as stated above this recommendation does not go far enough, nor does it have adequate factual basis. However, given the urgency of addressing large load flexibility, it would be inappropriate to defer the implementation of an interruptible service rate to the Company's next rate case, which could be years (or decades) in the future. I therefore recommend that the Commission require PPL to file a more comprehensive load flexibility option for large load customers within 90 days after the final order in this proceeding.

v. <u>The Company's conflict of interest policy for its Joint Venture is inadequate.</u>

Q: PLEASE SUMMARIZE THE RECOMMENDATION YOU MADE IN DIRECT TESTIMONY RELATING TO CONFLICT OF INTEREST POLICIES.

A: In my direct testimony, I recommended that PPL not be permitted to connect projects involving its Joint Venture ("JV") unless and until it files, and the Commission approves, applicable affiliated interest agreement(s) and relevant policies to safeguard

against the Company's potential conflicts of interest[54] regarding (i) socializing costs for transmission network upgrades such that potential customers of the JV would benefit and (ii) giving preferential treatment to the JV's projects in the interconnection process, helping those projects connect faster than others.[55]

Q: DID ANY OTHER WITNESS PROVIDE A SIMILAR RECOMMENDATION?

A: Yes, OCA witness Hoyt recommended that the Commission require PPL to incorporate affiliate conflict of interest safeguards into a future PPL Electric large load tariff prohibiting the Company from reducing, crediting, or otherwise offsetting large load interconnection or service costs based on system benefit where those benefits either directly or indirectly accrue to a PPL Electric affiliate.[56]

Q: DID THE COMPANY RESPOND TO YOUR RECOMMENDATIONS, AND THOSE OF OCA WITNESS HOYT, REGARDING POTENTIAL CONFLICTS OF INTEREST ASSOCIATED WITH ITS JOINT VENTURE?

A: Yes. Ms. Johnson suggests that the Company already has robust protections to guard against conflicts of interest with affiliates. She names "bankruptcy protections, separate credit ratings, capital structure requirements under stand-alone credit facility agreements, collateral requirements under debt financing agreements and independence of board of directors" as examples of such protections.[57] Further, she cites applicable laws and regulations as providing protection against conflicts of

[54] Nelson Direct, 50:11–51:3.
[55] *Id*. at 48:12-49:7.
[56] OCA St. 5, Direct Testimony of Matthew Hoyt, 10:17–21, Docket No. R-2025-3057164 (Dec. 22, 2025).
[57] PPL, Statement 5-R, Rebuttal Testimony of Bethany L. Johnson ("Johnson Rebuttal"), 32:13–16, Docket No. R-2025-3057164 (Jan. 23, 2026).

interest, including the Electricity Generation Customer Choice and Competition Act (66 Pa. C.S. § 2801, et seq.), Chapter 54 of the PUC's regulations (52 Pa. Code §§ 54.1, et seq.), and the FERC Standards of Conduct (18 C.F.R. § 358.1, et seq.). Ms. Johnson states that these protections have historically been sufficient, including when PPL had a subsidiary that owned generation assets, and that there has not been sufficient evidence presented demonstrating why these existing protections would now be insufficient.[58] Further, Ms. Johnson observes that the Company is already required to receive PUC approval of affiliate interest agreements under Section 2102 of the Public Utility Code. Because of this, she disagrees with OCA witness Hoyt's recommendation and finds my recommendation to be unnecessary.[59]

Q: DO YOU AGREE?

A: No. The conflict-of-interest protections Ms. Johnson cites do not resolve the chief potential conflict I identify in my direct testimony: namely, the Company's potential incentives to socialize transmission costs to improve business opportunities for the JV. Ms. Johnson implies in rebuttal testimony that the Commission's existing rules regarding affiliate interest agreements will address this risk.[60] But as she conceded in discovery, those rules only apply to contracts to which PPL and the JV are parties.[61] She further admits that the JV may not be party to the Company's service contracts

[58] *Id*. at 32:18–22.
[59] *Id*. at 32:16–18.
[60] *Id*. at 34:5–9 ("PPL Electric is already required to receive PUC approval of affiliate interest agreements under Section 2102 of the Public Utility Code. As I have already discussed, there is a full regulatory framework governing a public utility's interactions with affiliates, and there is no need to create additional rules with respect to PPL Corporation's joint venture with Blackstone.").
[61] *See* EI-PPL-IV-7(c).

with large load customers receiving energy services from the JV. Thus, despite that scenario presenting a clear potential for a conflict of interest, the Commission's existing rules regarding affiliate interest agreements would not appear to come into play.

III. ELECTRIC VEHICLE TOU

Q: PLEASE SUMMARIZE THE RECOMMENDATIONS YOU MADE IN DIRECT TESTIMONY ON PPL'S PROPOSED EV TOU PROGRAM.

A: In my direct testimony, I recommended that the Commission reject the Company's proposal and direct PPL to implement a time-varying residential delivery rate option for interested customers, which could be marketed to EV owners and other customers who are interested in controlling costs. I recommended that the TOU Delivery rate be designed such that the on-peak and off-peak periods align with the Company's TOU Generation Supply Charge, because differing on-peak and off-peak periods between the two rates could confuse customers. Finally, I recommended that the base residential distribution rate adopted in this proceeding be the basis for the TOU rate, with rates adjusted up (down) for on-peak (off-peak) periods. I recommended a ratio between the on-peak and off-peak rates of 2.8, which was derived using the Company's Cost of Service Study and assigning demand-related costs to the peak hours.[62]

Q: HOW DID PARTIES RESPOND TO YOUR DIRECT TESTIMONY?

A: The Company and OCA both raised concerns with my recommendation to establish a residential delivery TOU rate, arguing that it is not supported with sufficient rate

[62] Nelson Direct, 60:18-61:19.

design analysis. Company Witness Conrad states that the Company's proposed EV TOU Charging Rebate Program ("EV-TOU Program") is intended as a "capped, opt-in, distributed focused learning initiative" to generate learnings for the future, while my recommendation would be a major rate design change and require a fully developed cost of service and rate design record to account for potential bill impacts and significant operational complexity. OCA witness Hoyt argues that my proposal lacks details regarding implementation costs, bill impacts, and equity considerations.[63] Instead, witness Hoyt offers recommendations for improving PPL's EV-TOU Program.[64]

Q: HOW DO YOU RESPOND TO THE CONCERNS OF THE COMPANY AND OCA?

A: While I am sympathetic to some of their objections to the TOU proposal, I find other concerns misplaced. I certainly agree that new residential delivery rate offerings require underlying support, but it does not follow that each such rate must be built from scratch. I would suggest we lean on the over 300 time-varying rate pilots that utilities have already deployed as support for certain aspects of rate structure and likely impacts.[65] This wealth of examples of historical TOU test program analyses resolve the bulk of the Company and OCA's concerns I address the Company's and OCA's concerns in further detail below.

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[63] OCA St. 5R, Rebuttal Testimony of Matthew T. Hoyt ("Hoyt Rebuttal), 6:16–22, Docket No. R-2025-3057164 (Jan. 23, 2026).
[64] *Id*. at 7:1-9:5.
[65] *See* AHMAD FARUQUI, MOVING AHEAD WITH TIME-VARYING RATES (TVR) (2020); https://www.brattle.com/wp-content/uploads/2021/05/18500_moving_ahead_with_time-varying_rates_tvr_-_us_and_global_perspectives.pdf ("Brattle TVR Report").

Q: BOTH PARTIES HAD CONCERNS ABOUT THE POTENTIAL RISKS PRESENTED BY THE SCOPE, UNCAPPED PARTICIPATION LEVELS, AND DURATION OF YOUR PROPOSED TOU RATE.[66] HOW DO YOU RESPOND?

A: I believe these concerns are overblown. I care deeply about protecting customers from risk, as my preceding testimony indicates. Based on my experience, I do not share OCA's and the Company's concern that my EV-TOU rate proposal poses a material risk to customers. In fact, the evidence suggests that TOU rates benefit participants through the ability to control their bills and lower them, and benefit non-participants by reducing system needs.[67]

That said, I appreciate parties' desire to further mitigate any residual risk associated with a TOU rate. As discussed further herein, I suggest modifications to my proposal intended to address this concern. I further recommend that the Commission order PPL to provide a revenue neutral TOU rate, consistent with these modifications and with applicable workpapers, as part of a compliance filing in this proceeding. This would provide stakeholders an additional opportunity to review the rate details and provide comment for the Commission's consideration.

Q: HAVE OTHER COMMISSIONS DIRECTED UTILITIES TO FILE RATES AS COMPLIANCE FILINGS, AS YOU SUGGEST PPL DO HERE?

A: Yes. In Northern States Power Company's petition for approval of an experimental TOU rate, the Minnesota PUC adopted my proposed C&I rate, which was a counter

[66] Hoyt Rebuttal, 6:12–15; PPL St. 20R, Rebuttal Testimony of James Conrad ("Conrad Rebuttal"), 12:1–8, Docket No. R-2025-3057164 (Jan. 23, 2026).
[67] *See* Brattle TVR Report.

to the utility's.[68] In that proceeding, Northern States had proposed a limited TOU pilot for C&I customers that relied primarily on demand charges, and I proposed an alternative TOU based on volumetric energy charges. Over the course of the proceeding, my proposed rate was slightly trued up to be revenue neutral, and the PUC required the utility to pilot the rate based on my design.[69] Additionally, in Consolidated Edison of New York ("ConEd") recent rate case, the New York Public Service Commission approved a settlement including a TOU rate I whose structure I proposed on behalf of an intervenor.[70]

Q: MR. CONRAD CRITIQUES YOUR EV TOU RATE PROPOSAL ON THE GROUNDS THAT YOU DID NOT PROVIDE A PROOF OF REVENUES OR ANALYSIS OF REVENUE ALLOCATION IMPACTS. HOW DO YOU RESPOND?

A: A revenue-neutral EV-TOU rate will not materially affect the Company's proof of revenues or revenue allocation. Utilities have been deploying revenue-neutral time-varying rates for decades; any calibrations to my proposed rate to ensure revenue neutrality (e.g., to incorporate final non-TOU residential distribution rates established through this proceeding) should not pose a challenge to the Company.

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[68] *See In the Matter of a Petition of Northern States Power, doing business as Xcel Energy, for Approval of General Time-Of-Use Service Tariff*, Order to Conduct Pilot Programs for General Service Time-Of-Use Rates, Minn. Pub. Utility Comm'n, Docket No. E002/M-20-86 at 13–15 (July 16, 2021) *available at* https://efiling.web.commerce.state.mn.us/documents/%7BA0F1AF7A-0000-CD10-A06D-FCB766B5183D%7D/download?contentSequence=0&rowIndex=56.

[69] *Id*.

[70] *See* Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Consolidated Edison Company of New York, Inc. for Electric Service, N.Y. Pub. Serv. Comm'n Case 25-E-0072 (2025).

Specifically, to design a revenue neutral rate, the Company would use residential load profiles or characteristics to create revenue neutral TOU rate components. A TOU rate that is revenue neutral to the average residential customer will not impact the revenue proof. Revenue apportionment is similar: I have recommended changes to the rate design for participating residential customers, not changes to the total revenues allocated to the residential class. In the Consolidated Edison rate case discussed above, the utility used this approach to derive a revenue neutral rate. There is no reason to accept that the Company, with access to residential customer load shape data, could not readily calculate revenue-neutral TOU rates and update them through a compliance filing, as has been achieved in other jurisdictions.

Q: ARE THERE OTHER REVENUE RELATED REASONS UTILITIES FIGHT DYNAMIC RATES?

A: Though Mr. Conrad does not expressly cite it in his testimony, utilities often push back on TOU distribution rates out of fear of revenue erosion. Over time, TOU rates by their nature reduce capital investment needs for utilities by shifting peak demand, leading eventually to lower rate base investments. TOU rates can also lead to reduced revenues in the short run when customers shift load. Both are desirable from a ratepayer perspective, but not from a utility shareholder perspective.

Q: HOW DO YOU RESPOND TO OCA WITNESS HOYT'S CONTENTION THAT APPROVAL OF A RESIDENTIAL DELIVERY TOU RATE

PROGRAM REQUIRES MORE DETAILED ANALYSIS THAN IS CURRENTLY IN THE RECORD?

A: Witness Hoyt notes that implementation costs, bill impacts, equity considerations, and ongoing evaluation plans are not in the record, and argues that "In the absence of this information, approval of EI witness Nelson's proposal would be premature."[71] I address each of these issues in turn.

As for implementation costs for the proposed TOU rate, these costs should be de minimis. PPL has already deployed a supply TOU rate with the same on- and off-peak hours for the same customer class. The Company should not need to incur material expense to input substantially similar rate codes for a distribution rate. If the costs are significant, that might create some additional questions around how efficient and prudently PPL has designed its customer information system.

As for bill impacts, TOU rate impacts to each participating customer are more customer specific. Some utilities have developed tools so that customers can understand their bill impacts. As of the date of this testimony, the Company's website describing its TOU supply rate does not appear to provide such a bill-impact tool.[72] I would have no objection to the Company developing such a tool or other resources to help educate customers; I mention the absence of such a tool here to note that its provision is apparently not a precondition of implementing a TOU rate. In any event, where the Company does not provide such tools, third parties can assist customers, especially when green-button connect is available. Without either tool, customers can

[71] Hoyt Rebuttal, 6:22–23.

[72] *See* TIME-OF-USE PROGRAM; https://www.pplelectric.com/site/Ways-to-Save/Rates-and-Shopping/Time-of-Use-Plan (last visited Feb. 9, 2026).

evaluate the rate themselves to determine whether it is beneficial to their individual circumstances. Regardless, the rate is cost based, and better reflects costs than the default rate, so it is a fair rate for customers to take service under. Most importantly, the rate is voluntary.

With respect to "equity considerations:" I interpret witness Hoyt's concern to be related to distribution rate impacts on vulnerable customers, especially low-income customers. Numerous studies have shown that the benefits of dynamic rate designs extend to low-income communities, even without technology adoption or behavior change.[73,74] In one such study, Brattle Group studied the results of three TOU pilot programs in Maryland. They found that not only did low and medium income ("LMI") customers respond to price signals with peak-shifting behavior at similar rates as non-LMI customers, but LMI participant also realized significant bill savings over the two-year study period with higher percentage savings than non-LMI customers.[75]

[73] SANEM SERGICI, AHMAD FARUQUI, AND SYLVIA TANG, DO CUSTOMERS RESPOND TO TIME-VARYING RATES: A PREVIEW OF ARCTURUS 3.0 at 9 (2023), https://www.brattle.com/wp-content/uploads/2023/02/Do-Customers-Respond-to-Time-Varying-Rates-A-Preview-of-Arcturus-3.0.pdf; Jeff Zethmayr and Ramandeep Singh Makhija, *Six Unique Load Shapes: A Segmentation Analysis of Illinois Residential Electricity Customers*, THE ELECTRICITY JOURNAL, No. 32, 2019, at 5–8.

[74] Jeff Zethmayr and Ramandeep Singh Makhija, "Six unique load shapes: A segmentation analysis of Illinois residential electricity consumers," *The Electricity Journal* No. 32 (2019) 106643: pg. 5, available at https://www.citizensutilityboard.org/wp-content/uploads/2019/06/ClusterAnalysisFinal.pdf.

[75] SANEM SERGICI *ET AL.*, PC44 TIME OF USE PILOTS: END OF PILOT EVALUATION 46–51 (2021), https://www.brattle.com/wp-content/uploads/2021/12/PC44-Time-of-Use-Pilots-End-of-Pilot-Evaluation.pdf.

Figure 2. Annual Average Bill Impacts by Customer Group[76]

	BGE	Pepco	DPL
Net Change in Year 1 Bills (Relative to Pre-Pilot Period)			
LMI Customers	-6.5%	-8.4%	-5.4%
Non-LMI Customers	-4.2%	-10.9%	-8.0%
All Customers	***-5.3%***	***-9.7%***	***-6.4%***
Net Change in Year 2 Bills (Relative to Pre-Pilot Period)			
LMI Customers	-7.2%	-7.7%	-3.0%
Non-LMI Customers	-5.5%	-7.4%	-1.0%
All Customers	***-6.3%***	***-7.5%***	***-2.3%***

Furthermore, low-income customers who remain on non-TOU rates can because, over time, TOU rates drive down system costs for everyone.

Finally, to the issue of evaluation: As discussed above, I believe the question of TOU rate efficacy has been settled over their long history of deployments. With that said, I am open to including evaluation options from PPL or OCA, including the approach PPL witness Conrad suggest in his rebuttal testimony, to the extent they are cost-effective pursuits. Such evaluations should not be so burdensome or costly that they skew the apparent costs and benefits of the EV-TOU rate itself.

Q: WHAT CHANGES TO YOUR PROGRAM DESIGN WOULD FURTHER MITIGATE PARTIES' CONCERNS ADDRESSED ABOVE?

A: While I believe a successful delivery TOU rate design could safely be made available to all residential customers within this proceeding, in recognition of parties' concerns, I suggest adopting my EV-TOU rate proposal on a pilot basis, with an initial term

[76] Sergici, "Time of Use Pilots" 51, *supra* n.75.

(consistent with Mr. Hoyt's recommendation regarding PPL's proposal) to expire June 30, 2027, and an enrollment cap of 5,000 customers. I believe this would mitigate most of the parties' concerns. I propose 5,000 customers because the scale would need to be large enough to justify implementation and evaluation costs, and because 5,000 would still represent a distinct minority of EV drivers within PPL's territory. Limiting the duration to a prescribed evaluation period would allow the Company to analyze the revenue impacts and equity concerns. I suggest a five-year period expiring 2030 to roughly align with the development timeline of PPL's Phase VI Energy Efficiency & Conservation plan.

i. <u>Other EV-related rebuttal testimonies.</u>

Q: DO YOU WISH TO RESPOND TO ANY OTHER REBUTTAL TESTIMONY CONCERNING EV RATES?

A: Yes. In his rebuttal testimony, Company witness Conrad addressed Walmart witness Matthew Lyon's direct testimony regarding DC fast charger rates. Specifically, Mr. Conrad agreed that it is "appropriate to evaluate whether existing rate designs for high load-factor and low-load-factor public DCFCs are sending efficient price signals and appropriately reflecting cost causation without cross-subsidization," and "that stakeholder engagement is important when considering new tariffs." However, Mr. Conrad disagreed with Mr. Lyon's recommendation that the Company engage stakeholders to develop and file a DCFC rate within one year of the conclusion of this proceeding. Instead, Mr. Conrad stated "PPL Electric supports addressing these issues through the appropriate process and evidentiary record."[77]

[77] Conrad Rebuttal, 15:7–10.

Q: WHAT IS YOUR RESPONSE?

A: First, I note that the Company's position with respect to Walmart's proposal is inconsistent with its proposal to establish an interruptible rate option for large load customers. The Company has proposed an interruptible service rate at the rebuttal stage of this proceeding. As I discussed earlier, the Company's interruptible rate proposal lacks significant detail, including a cost basis. The Company nevertheless appears to contemplate finalizing the rate as part of this proceeding. In contrast, Mr. Conrad asserts that a yearlong process of study and stakeholder engagement, as Mr. Lyon proposed, is insufficient to develop a DCFC rate.

Additionally, I note that although the Company "supports addressing the . . . issues" Mr. Lyon raises, it does not actually commit to do so. Given the Company's apparent desire to engage with stakeholders with respect to DCFC rate design, it should at a minimum affirm that it intends to do so, and ideally should also articulate how.

IV. DERMS

Q: PLEASE SUMMARIZE THE TESTIMONY YOU PROVIDED IN DIRECT ON THE COMPANY'S DERMS.

A: I provided an overview of the Company's revenue request associated with DERMS capital costs. Additionally, I discussed that the Company is not utilizing its DERMS functionality to provide optimal benefits to ratepayers, including flexible large load connections.

Q: HOW DID THE COMPANY RESPOND?

A: The Company noted that the Commission recently approved its Second DER Management Plan, which, among other things, removes the 3,000 device cap for its

DER pilot.[78] The Company claims that in that plan it forecasted the connection of 11,000 DERs in 2026 and 12,100 DERs in 2027, which equates to approximately $11M per year in connection, making its current proposal conservative.[79] Further, the Company discusses the RFP for aggregator grid services and DER orchestration plan, and claims that these processes will not reduce the DER management costs that it has already incurred and that this process won't be complete until after the fully projected test year used for ratemaking purposes in this proceeding.[80]

Q: HOW DO YOU RESPOND TO THE COMPANY?

A: The Company is missing the primary point of my direct testimony: namely, that in implementing the Commission's recent DERMS Plan Order, the Company should take reasonable steps – many of which will occur during the FPFTY – to maximize the value of the investments for which it seeks cost recovery here. I agree that the Commission's Order *may* resolve many issues regarding specific DERMS plan details, though I understand that that Order is currently subject to two requests for reconsideration, including one from OCA. But I also believe that the steps the Company takes in response to that Order are relevant to this proceeding, particularly with respect to those steps on which the Order is silent. For that reason, I recommended considerations that the Company should account for in its development of the Grid Orchestration Plan during the FPFTY.

Q: DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY

A: Yes.

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[78] Conrad Rebuttal, 16:15–20.
[79] *Id*. at 17:1–4.
[80] *Id*. at 18:18-20:7.

EXHIBIT RN-SR-1

CEG WORKPAPER: ANALYSIS OF PPL SUPPLEMENTAL TRANSMISSION PROJECTS FROM RTEP TEAC

RON NELSON

ON BEHALF OF

ENVIRONMENTAL INTERVENORS

CEG Workpaper: Analysis of PPL supplemental transmission projects from RTEP TEAC.

Link to TEAC meeting materials -
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2026/20260203/20260203-item-07---ppl-supplemental-projects.pdf
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20251104/20251104-item-08---ppl-supplemental-projects.pdf
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20251008/20251008-item-09---ppl-supplemental-projects.pdf
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20251008/20251008-item-09---ppl-supplemental-projects.pdf
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20251008/20251008-informational-only---ppl-local-plan-submission-of-the-supplemental-projects-for-2025.pdf
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20251008/20251008-informational-only---ppl-local-plan-submission-of-the-supplemental-projects-for-2025.pdf
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20251008/20251008-informational-only---ppl-local-plan-submission-of-the-supplemental-projects-for-2025.pdf
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20251008/20251008-informational-only---ppl-local-plan-submission-of-the-supplemental-projects-for-2025.pdf
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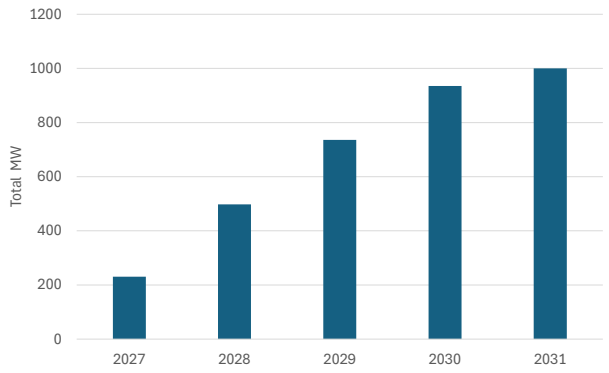
https://www.pjm.com/-/media/DotCom/committees-groups/committees/teac/2025/20250401/20250401-item-07---ppl-supplemental-projects.pdf

MW load ramp by year. (Note black text indicates load ramp was included in PPL presentation; Red values indicate average linear interpolation between provided estimates).

Year	PPL-2025-0014	PPL-2025-0006	PPL-2025-0013	PPL-2025-0008	PPL-2024-0017	PPL-2024-0004	PPL-2024-0012	PPL-2025-0003	PPL-2025-0010	PPL-2025-0012	PPL-2025-0005	PPL-2025-0007	PPL-2025-0009	PPL-2024-0003	PPL-2025-0002
2027	166	75	-	290	200		250	430	350	300	145	40	250	240	50
2028	500	450	200	300	400		500	960	700	700	430	155	375	720	300
2029	700	685	700	600	600		750	1200	850	1100	500	302.5	500	960	325
2030	900	920	1200	600	800		1000	1440	1000	1500	500	450	500	1200	350
2031	1000	1000	1400	600	1000	1000	1000	1440	1000	1500	500	450	500	1440	
2032														1710	
2033														1980	

PJM Need Number	PPL-2025-0014	PPL-2025-0006	PPL-2025-0013	PPL-2025-0008	PPL-2024-0017	PPL-2024-0004	PPL-2024-0012	PPL-2025-0003	PPL-2025-0010	PPL-2025-0012	PPL-2025-0005	PPL-2025-0007	PPL-2025-0009	PPL-2024-0003	PPL-2025-0002
Transmission Cost Estimate	$220,000,000	$194,000,000	$74,900,000	$231,650,000	$242,000,000	$81,000,000	$73,300,000	$19,400,000	$95,000,000	$186,875,000	$73,500,000	$89,000,000	$13,500,000	$197,550,000	$101,000,000
MAX MW	1000	1000	1400	600	1000	1000	1000	1440	1000	1500	500	450	500	1980	350
$/MW	$220,000	$194,000	$53,500	$386,083	$242,000	$81,000	$73,300	$13,472	$95,000	$124,583	$147,000	$197,778	$27,000	$99,773	$288,571

AVG $/MW	$149,537
Avg per 1 GW	$149,537,388
Avg per 1 GW adj 10% overrun	$164,491,127



EXHBIT RN-SR-2

PUBLIC DISCOVERY RESPONSES RELIED UPON

RON NELSON

ON BEHALF OF

ENVIRONMENTAL INTERVENORS

WITNESS: Bethany L. Johnson

PPL Electric Utilities Corporation
Response to the Set IV Data Requests of the
Environmental Defense Fund, Natural Resources Defense Council, and Citizens for Pennsylvania's Future, collectively "Environmental Intervenors" (EI)
Dated January 27, 2026
Docket No. R-2025-3057164

EI-PPL-IV-7

Reference PPL Statement No. 5-R, Rebuttal Testimony of B. Johnson, page 33, lines 14-16. Where the Joint Venture enters into an arrangement to provide energy services to a prospective new large load customer:

a. Will the Joint Venture necessarily be a party to the customer's service contract with the Company? If so, please explain why, including all applicable policies, rules, etc. that require the Joint Venture to be party to the customer's service contract with the Company.
b. Will the Joint Venture necessarily be a party to any other contracts between the customer and the Company governing the assignment and/or payment of transmission facility costs? If so, please explain why, including all applicable policies, rules, etc. that require the Joint Venture to be party to such contracts.
c. Please explain how the Commission's rules governing contractual relationships between the Company and its affiliates apply to contracts to which the Company is not a party.

PPL Electric Response

a. No.
b. No.
c. They do not. As stated in PPL Electric Statement No. 5-R, lines 16-21:

"While I agree that the joint venture should not realize any special benefits from being an affiliate with PPL Electric, it is also true that the joint venture should not be treated at a disadvantage to other customers simply because it is an affiliate. **If the joint venture is taking electric service** from PPL Electric under its Commission approved tariff, it should be treated like any other customer, subject to affiliate interest rules." (Emphasis added)

I specifically state the condition that “If the joint venture is taking electric service from PPL Electric…” and so in that instance, the joint venture is the customer and would be subject to the affiliate interest rules.

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	Docket Nos. R-2025-3057164, et al.
	:	
v.	:	
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION OF RON NELSON

I, Ron Nelson, verify that the following testimony and exhibits were prepared by me or under my direct supervision, and are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter:

- **Direct Testimony of Ron Nelson on Behalf of Environmental Intervenors, EI Statement 1**
    - 63 pages of written testimony
    - Exhibit RN-1: Ron Nelson Curriculum Vitae
    - Exhibit RN-2: Tariff Redlines to LP-5
    - Exhibit RN-3: Compiled Discovery Responses
- **Surrebuttal Testimony of Ron Nelson on Behalf of Environmental Intervenors, EI Statement 1-SR**
    - 41 pages of written testimony
    - Exhibit RN-SR-1: CEG Workpaper: Analysis of PPL Supplemental Transmission Projects from RTEP TEAC
    - Exhibit RN-SR-2: Public Discovery Responses Relied Upon

I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: February 12, 2026

Ron Nelson

Ron Nelson

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December 22, 2025

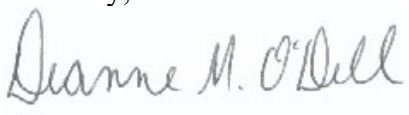
Via Email
Hon. Christopher P. Pell
Hon. Barbara Shadie Nause
Pennsylvania Public Utility Commission
801 Market Street, Suite 4063
Philadelphia, PA 19107
cpell@pa.gov
bshadienau@pa.gov

Re: Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-2025-3057164

Your Honors:

On behalf of the Retail Energy Supply Association ("RESA") enclosed is the Direct Testimony of Frank Lacey (RESA St. No. 1), in the above-referenced matter. Copies to be served in accordance with the attached Certificate of Service.

Sincerely,



Deanne M. O'Dell.

DMO/lww

Enclosure

cc: Matthew Homsher, Secretary (COS only via e-filing)
Cert. of Service w/enc.

CERTIFICATE OF SERVICE

I hereby certify that this day I served a copy of RESA's Direct Testimony, upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

Via Email Only

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Dated: December 22, 2025

Deanne M. O'Dell, Esq.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DIRECT TESTIMONY OF

Frank Lacey

ON BEHALF OF
RETAIL ENERGY SUPPLY ASSOCIATION
("RESA")

PPL Electric Utilities Corporation Base Rate Case
Docket No. R-2025-3057164

TOPICS:

Proposed Supplier Tariff Revisions
Impact of IT Upgrades on Supplier Operations

December 22, 2025

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Frank Lacey and I am the founder of Electric Advisors Consulting. My business address is 3 Traylor Drive, West Chester, PA 19382.

Q. PLEASE DESCRIBE ELECTRIC ADVISORS CONSULTING AND YOUR ROLE?

A. Through Electric Advisors Consulting, I am an energy market consultant who helps companies and customers advance energy markets with innovative products, technologies and services. I have provided value to clients by leveraging regulatory change, developing and implementing corporate strategies, and developing and executing M&A strategies.

Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.

A. As a consultant, I provide policy- and market-related consulting services to advanced energy management companies and end-use customers. I have worked in the electric power industry for approximately 32 years, beginning immediately after earning my graduate degree. I have worked on major industry restructuring issues including generation asset divestiture, with a specialization in environmental asset valuation; stranded cost valuations; transmission restructuring including the development of Independent System Operators ("ISOs"), Regional Transmission Organization ("RTOs") and other independent transmission entities; the development of retail energy markets; and the development of demand response markets. Early in my career, I was employed as a consultant to industry participants, first by Putnam, Hayes & Bartlett, Inc. and then by Arthur Andersen Business Consulting. Within the industry, I have worked for Strategic Energy, a retail electricity supplier, Direct Energy, a retail energy

supplier that acquired Strategic Energy in 2008, and Comverge, Inc. and CPower, two companies that shared a common owner and provided demand response services to residential and to commercial & industrial customers, respectively. I created Electric Advisors Consulting LLC in the fall of 2015. I hold a Bachelor of Science degree in Transportation and Logistics from the University of Maryland and a Master of Science in Industrial Administration with concentrations in finance and environmental management from the Tepper School of Business at Carnegie Mellon University. My resume is provided as Exhibit FL-1.

Q. HAVE YOU EVER PROVIDED TESTIMONY BEFORE THIS COMMISSION?

A. Yes. I have testified before the Pennsylvania PUC Public Utility Commission ("PUC" or "Commission") several times. I have also testified numerous times before other state regulatory agencies, legislatures, and twice as a technical conference witness at the Federal Energy Regulatory Commission ("FERC"). I have provided expert testimony to the utility commissions in Virginia, New York, Rhode Island, Ohio, Maryland, Massachusetts, Illinois, Utah, and California. I have presented oral testimony in less formal proceedings before the Commissions of Maryland, Pennsylvania, Delaware, and Texas. I have presented legislative testimony in New York, Maryland, Pennsylvania, Delaware, Michigan, California, and Texas. I have filed expert reports on energy matters in the United States District Court for the Eastern District of North Carolina, Northern Division, in the Superior Court of New Jersey in Bergen County and in the Supreme Court of the State of New York in New York County. I have also spoken at numerous trade shows, conferences and other industry and corporate events as an expert on electricity market issues. A summary of my prior testimony is contained in Exhibit FL-2.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING?

A. I am an independent consultant submitting this testimony on behalf of the Retail Energy Supply Association ("RESA").[1]

Q. PLEASE DESCRIBE RESA.

A. RESA is an association of diverse competitive energy suppliers devoted to promoting vibrant and sustainable competitive retail energy markets for residential and business customers. Members of RESA include electric generation suppliers ("EGSs" or "competitive suppliers") licensed by the Commission, pursuant to the Electricity Generation Customer Choice and Competition Act ("Competition Act"),[2] to sell electric generation services to retail customers throughout Pennsylvania and in PPL's service territory. EGSs accomplish these sales pursuant to electric supply contracts entered into with retail customers and, for residential and small business customers, are required to follow the Commission's detailed regulations regarding language to be included in the contracts as well as the timing and content of notices to be provided to customers upon pending expiration of the contract or notice of material changes.[3]

Q. PLEASE PROVIDE AN OVERVIEW OF YOUR TESTIMONY.

A. First, I address why the Commission must reject consideration of any of PPL's proposed changes to its Electric Generation Supplier Coordination Tariff ("Supplier

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[1] The comments expressed in this filing represent the position of the Retail Energy Supply Association (RESA) as an organization but may not represent the views of any particular member of the Association. Founded in 1990, RESA is a broad and diverse group of retail energy suppliers dedicated to promoting efficient, sustainable and customer-oriented competitive retail energy markets. RESA members operate throughout the United States delivering value-added electricity and natural gas service at retail to residential, commercial and industrial energy customers. More information on RESA can be found at www.resausa.org.

[2] 66 Pa.C.S. §§ 2801 et seq.

[3] 52 Pa Code §§ 54.5 and 54.10.

Tariff") presented in this proceeding. While I am not opposed to all of the proposed changes, the document is riddled with inconsistencies, does not reflect actual market operations and includes many terms that leave too much discretion to PPL.

Second, I consider the information technology ("IT") changes proposed by PPL and explain why it is important to include Competitive Suppliers in the update process as PPL begins to make systems changes.

Finally, I discuss some of the especially egregious components of the proposed Supplier Tariff that the Commission should reject if it allows the document to be considered in this proceeding.

Q. PLEASE SUMMARIZE RESA'S RECOMMENDATIONS.

A. As an initial matter, RESA recommends that the Commission reject consideration of PPL's proposed new Supplier Tariff in this proceeding. As part of PPL's on-going IT upgrade, RESA recommends that the Commission direct PPL to make the following changes:

1. an update to its data management systems to create an online portal where suppliers can access real-time data and "self-serve" and find out at any point in time, the status of their accounts, if they are active or inactive, dates of service, low income flags, move transactions, reinstatement transactions, bill cycle calendar information, commercial meter flags, customer mailing address changes and any other information relative to EDC/EGS shared customers;
2. a migration of the NEM customer policies to be aligned with the other Pennsylvania EDCs;
3. establish a strict standard response time for supplier inquiries to no more than one (1) full business day;
4. add EDI functionality for supplier-initiated rebill cancellations; and
5. conduct an exercise to unbundle all of PPL's costs to serve customers and to allocate those costs appropriately to default service and distribution-only customers to facilitate a much more fair and competitive electricity market.

Finally, and only if the Commission agrees to consider PPL's Supplier Tariff proposals in this proceeding, RESA recommends that the following:

1. Rejection of PPL's proposal to assess EGSs PPL's EDI and DUNS testing costs;
2. Rejection of PPL's newly proposed credit requirements for suppliers;
3. Rejection of PPL's new rule defining "Standard Rates" and limited the amount per quarter an EGS is permitted to submit; and,
4. Rejection of any new proposal to require EGSs to provide written authorization as a pre-condition to receiving the information necessary to serve their customers.

Q. IS PPL MAKING PROPOSALS IN THIS PROCEEDING WHICH WILL HAVE A DIRECT IMPACT ON COMPETITIVE SUPPLIERS?

A. Yes. In this proceeding, PPL is proposing to adopt a new Supplier Tariff on the basis that it is "well overdue for an update to address current policies and procedures governing PPL Electric's interaction with and charges to EGSs and other issues." (PPL St. No. 18 at 15-16). While PPL witnesses provide some limited testimony regarding a few new proposals to assess EGSs fees that have not been charged to them before, a review of the proposed new Supplier Tariff reveals many other issues that will impact suppliers which I will discuss further below. In addition, PPL is seeking to upgrade its IT infrastructure which will necessarily impact operations between suppliers and PPL that could have negative impacts on customers if not managed properly prior to implementation. (PPL St. No. 19). As I will discuss more below, PPL's own recent experience with system upgrades clearly shows the negative impacts that can occur for customers when these upgrades impact operational processes with suppliers.

Q. ARE YOU SPONSORING ANY EXHIBITS?

A. Yes. I am sponsoring the exhibits set forth in the Table of Exhibits following the Table of Contents to this testimony.

II. PPL'S SUBSTANTIALLY REVISED SUPPLIER TARIFF SHOULD NOT BE ADDRESSED IN THIS PROCEEDING

Q. HAVE YOU READ THE DIRECT TESTIMONY OF PPL WITNESS LISA NORDEN?

A. I have.

Q. DO YOU HAVE ANY PARTICULAR REACTIONS TO HER TESTIMONY?

A. Yes. Ms. Noden's testimony is sponsoring the changes to the Supplier Tariff. I find that much of her testimony is unsupported by data or facts. Some proposed changes are not supported by any testimony at all, and her arguments used to support some changes are exactly opposite of her arguments to support other changes. I will explain this later, but it makes her requests for certain changes seem vindictive toward the EGS community and not based in any sound policy argument.

Q. SHOULD THE COMMISSION ENTERTAIN PPL'S PROPOSALS REGARDING REVISIONS TO ITS SUPPLIER TARIFF WHICH WILL DIRECTLY IMPACT CURRENT OPERATIONS BETWEEN PPL AND COMPETITIVE SUPPLIERS?

A. No, the Commission should reject consideration of PPL's proposed supplier tariff changes – including the imposition of PPL's EDI fees – in the context of this rate proceeding. PPL is proposing significant and detailed changes to the supplier tariff which amount to a wholesale change of how PPL interacts with suppliers. Given the extent of the changes, and the complete lack of stakeholder engagement about the Supplier Tariff changes, I believe any updates to the supplier tariff should be addressed in a separate proceeding and are not appropriate for this base rate proceeding.

Q. DOES PPL'S DIRECT TESTIMONY SUPPORT THE SIGNIFICANT CHANGES TO ITS SUPPLIER TARIFF?

A. No. PPL's Exhibit LN-1 provides clean and redlined versions of the supplier tariff and PPL Exhibit LN-2 provides a list of proposed changes to the supplier tariff, but PPL's

testimony does not support these changes or provide any discussion of why PPL believes these changes are necessary. Exhibit LN-2 indicates that some of the changes are "clarifying" edits, but never recognizes how some of these proposed edits will have a significant impact on how suppliers currently interact with PPL to facilitate the ability of consumers to choose an alternative supplier.

Q. IN YOUR VIEW, HAS PPL EVEN ACCOMPLISHED ITS STATED GOAL OF "UPDATING" ITS SUPPLIER TARIFF "TO ADDRESS CURRENT POLICIES AND PROCEDURES?"

A. No. PPL's significantly misses the mark in encapsulating the way PPL and EGSs operationally interact today. Some examples include: (1) though PPL offers both Bill Ready billing and Rate Ready billing, it fails to update its tariff to include a definition for "Bill Ready" billing or even mention Bill Ready in any context; but it includes a new definition of "Rate Ready"; (2) as further discussed below, PPL proposes new requirements (which RESA strongly opposes) for EGSs that utilize Rate Ready billing but fails to provide any similar detail for Bill Ready billing; and (3) The Competitive Billing Specifications Rider, included at the end of the Supplier Tariff does not use the terms Rate Ready or Bill Ready. Instead, it uses the generic term "Consolidated EDC Billing." In that rider, PPL provides detailed requirements for a Bill Ready billing scenario ("The EGS will calculate its customers' charges and will send its customers' basic charges including … usage, rate and resulting calculation ('EGS Charges') to PPL…"),[4] however the section is silent on the mechanics for Rate Ready billing. The

[4] PPL Exhibit LN-1, Paragraph 3, page 239 of 264.

Commission should not approve the proposed Supplier Tariff due to inconsistencies and uncertainties found here.

Q. ARE YOU PRESENTING SUBSTANTIVE TESTIMONY ABOUT RESA'S CONCERNS WITH SOME OF THE PROPOSED SUPPLIER TARIFF CHANGES?

A. Yes. I will later discuss the most problematic changes embedded in PPL's proposed new supplier tariff and explain how they will significantly change current competitive market interactions. But, I wish to be clear that I do not believe that the volume of changes proffered by PPL for its supplier tariff, which are inconsistent and vague can be properly assessed in the context of a rate base proceeding and, therefore, the Commission must reject consideration of PPL's proposed Supplier Tariff in this proceeding.

Q. WHY DOES RESA OPPOSE ADDRESSING PPL'S SUPPLIER TARIFF REVISIONS IN THIS PROCEEDING?

A. The changes are too numerous and detailed to be fully examined in this base rate case. Many of the proposed edits are also vague and leave much interpretation to PPL, to the potential detriment of Competitive Suppliers. To my knowledge, there was no stakeholder engagement about the proposed changes, and this filing was not served on all suppliers that are active in PPL's service territory. Thus, many suppliers (all of whom will be impacted) are likely not even aware of the proposals PPL is requesting which will directly implicate their ability to provide competitive service to consumers in the PPL service territory. Additionally, base rate case proceedings follow a statutorily mandated constrained timeline. By including such a significant comprehensive set of revisions to its supplier tariff in this rate case, rather than as a stand-alone tariff supplement filing, PPL is significantly limiting the ability of both the

suppliers and the Commission to fully consider what is being proposed and how the proposals will impact the ability of consumers to have access to a workable competitive market.

Q. CAN YOU PROVIDE EXAMPLES OF RECOMMENDATIONS THAT ARE VAGUE AND COULD BE INTERPRETED BY PPL TO THE DETRIMENT OF COMPETITIVE SUPPLIERS?

A. Yes. PPL has proposed an amendment to the definition of Meter Read Date to include the phrase "as may be modified from time to time."[5] Neither the proposed tariff nor the testimony provided discusses what may lead to meter read date modifications or how and when those modifications will be communicated to the EGSs. It provides PPL with unlimited flexibility on meter read dates but puts no obligations on PPL to communicate any changes.

As another example, in the newly proposed credit Section 4.14, PPL proposes the following new language:

> These standards will take into consideration the scope of operations of each EGS and the level of risk to the Company. This determination will be aided by appropriate data concerning the EGS, including load data or reasonable estimates thereof, where applicable. The Company requires an initial credit amount of $250,000 and shall adjust the amount required commensurate with the financial risks placed on the Company by an EGS, including recognition of an EGS's performance.

PPL offered no supporting testimony to explain whether a large company (scope) places more or less credit risk on PPL. PPL does not define how it will calculate the "level of risk" to PPL. PPL does not describe what appropriate data might include other than "load data or reasonable estimates thereof, where applicable." What load data? Is it

[5] PPL Exh. LN-1 at 94 (definition of "Meter Read Date.")

aggregated load data? Rate class specific load data? How might PPL get a "reasonable estimate" of load data? There is no testimony to support the $250,000 requirement, and PPL's adjustment of that requirement includes "recognition of an EGS's performance." What performance? What does that mean? What metric will be used to evaluate an EGS's performance?

These are just a few of the areas of concern. There are other areas of vagueness and inconsistency as well. In short, the Commission should dismiss the entirety of the Supplier Tariff proposals and direct PPL to meet with Competitive Suppliers to create a document that will improve the market, be instructive to market participants and implement boundaries and requirements on PPL's operations. Such a result will support the ability of consumers in PPL's service territory to have direct access to the competitive market.

Q. BASED ON THIS, WHAT DO YOU RECOMMEND?

A. I recommend that PPL's proposed changes to the Supplier Tariff be rejected at this time. PPL could instead propose these changes in a separate tariff filing which would give suppliers a full and fair opportunity to review and respond to PPL's proposals. It would certainly be helpful for PPL to engage the Competitive Supplier community before it makes the tariff filing. It is possible that many of the disagreements could be worked out before such a filing, which would minimize the burden on the Commission when that filing is made. Notwithstanding this primary recommendation, however, I will specifically address the most concerning proposals included in PPL's supplier tariff and explain why they are problematic from a competitive market standpoint and should

be rejected, even if the Commission is not inclined to move the Supplier Tariff issues to a different proceeding.

III. IMPACT OF IT UPGRADES ON SUPPLIER OPERATIONS

Q. DOES PPL PROPOSE TO UPGRADE ITS INFORMATION TECHNOLOGY SYSTEMS?

A. Yes. PPL witness Daniel Johnson states that many of the Company's information technology ("IT") system are aging, nearing the end of their service contracts, or reaching the end of their useful lives such that the product will no longer be maintained or supported by the manufacturer.[6] To address this, PPL has developed a five-year plan to overhaul its aging IT infrastructure.[7] This overhaul will be wide-ranging and includes replacement of the Company's customer information system ("CIS"), customer experience ("CX") platform, and Enterprise Resource Planning ("ERP") system.[8]

Q. DOES PPL'S RATE FILING INCLUDE ANY PROPOSED ENGAGEMENT WITH STAKEHOLDERS DURING THE IT UPGRADE PROCESS?

A. No. PPL's filing does not include any indication that it intends to work with stakeholders as it implements the various IT upgrades.

Q. DOES PPL'S RATE FILING ADDRESS HOW THE PROPOSED IT UPGRADES WILL IMPACT COMPETITIVE SUPPLIERS AND THEIR CUSTOMERS?

A. No, PPL's testimony does not address how the IT upgrades will impact Competitive Suppliers or customers who enroll to receive service from EGSs. In fact, in discovery responses, PPL has indicated that it does not believe these extensive IT upgrades will

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[6] *See* PPL St. No. 19 at 8.

[7] *See* PPL St. No. 19 at 10-11.

[8] PPL St. Nos. 18 and 19.

have any impact whatsoever on suppliers or shopping customers. For example, PPL states in discovery responses that the Company is not planning any changes that would affect default service customers who choose to shop (PPL Response to RESA-I-12 – Exhibit FL-3), customers returning to default service (PPL Response to RESA-I-13 – Exhibit FL-4), or to facilitate shopping choices (PPL Response to RESA-I-14 – Exhibit FL-5). The Company also states that it will "continue to support the competitive market in the same way it does currently," and that the IT upgrades are "not designed to have an impact on the competitive market." (PPL Response to RESA-I-41 and 42, respectively – Exhibit FL-6).

1. Stakeholder Involvement

Q. DO YOU HAVE CONCERNS WITH PPL'S CONTENTION THAT ITS PROPOSED TOTAL OVERHAUL OF ITS IT SYSTEMS WILL NOT HAVE ANY IMPACT ON SUPPLIERS OR SHOPPING CUSTOMERS?

A. Yes, I have significant concerns. While it may be true that PPL does not *intend* for its IT overhaul to have a direct impact on supplier operations or shopping customers, in my experience and the experience of many RESA members, such significant IT changes often have major impacts on supplier operations and the ability of customers to shop both during and after the transition. Moreover, I fail to understand why PPL's proposed upgrades would <u>not</u> include operational improvements to better support the ability of its ratepayers to participate in retail choice. As noted below, PPL is proposing constraints on the EGSs that could easily be avoided with modern data processing systems. The plea for IT upgrades to improve its own operations, coupled with a simultaneous plea to constrain EGS operations is puzzling at best.

Q. ARE YOU AWARE OF PREVIOUS EXAMPLE WHERE PPL MADE SYSTEM CHANGES THAT AFFECTED SUPPLIERS?

A. Yes, In 2022, PPL made changes to its meter data management system ("MDSM"). Those changes resulted in over 91,000 customer accounts not receiving bills from December 2022 through April 2023 and over 850,000 customers receiving estimated bills that were unusually high or low or contained missing or incomplete supplier charges over that same time period. These problems were well-documented in Commission Docket No. M-2023-3038060 and resulted in PPL accepting several operational obligations and accepting a civil penalty of $1 million that was paid into its Hardship Fund, which supports low-income customers.[9] It is important to remember that the impacted customers included customers of EGSs. As a result, the EDI transactions from PPL to EGSs exponentially increased during this period, largely with cancel/rebill requests from PPL to the EGSs, to address the issues created by PPL's system. The disruption in PPL's system had resulting impacts to EGSs and their customers. All customers would have benefitted from better coordination and communication from PPL and a more flexible system in place to quickly and more smoothly address problems as they occurred.

Q. CAN YOU PROVIDE EXAMPLES OF OTHER UTILITIES IN PENNSYLVANIA THAT MADE SIGNIFICANT IT UPGRADES THAT AFFECTED SUPPLIER OPERATIONS?

A. Yes. When PECO recently upgraded its CIS, RESA members and other suppliers encountered numerous challenges throughout that process that negatively impacted

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[9] *See Pennsylvania Public Utility Commission, Bureau of Investigation and Enforcement v. PPL Electric Utilities Corporation*, Docket No. M-2023-3038060, Opinion and Order entered May 16, 2024 and *Joint Motion of Chairman Stephen M. DeFrank & Commissioner Katheryn L. Zerfuss*, adopted April 25, 2025.

EGS operations. For example, as part of the CIS upgrade, PECO assigned both new customer account numbers *and* new "Choice ID" numbers to be used when changing suppliers. These numbers were easily confused, and during the transition neither customers nor suppliers had ready access to the Choice IDs. Further, there had been no communication with suppliers about this transition and the need to ensure that the correct identification number was being used, resulting in many rejected enrollments. RESA members also experienced the rejection of invoices for supplier customer accounts that had been closed by the utility. These challenges and others that suppliers experienced were discussed in detail in RESA's testimony in PECO's recent default service proceeding.[10]

Q. WHAT LESSONS WERE LEARNED AS A RESULT OF THE CHALLENGES EXPERIENCED WITH PECO'S CIS UPGRADE?

A. RESA members certainly understand that challenges and unexpected issues may arise when an integral part of a utility's operations undergoes a system upgrade. However, in my opinion many of the challenges that suppliers and customers experienced could have been avoided or mitigated significantly if there had been consistent communication between the utility and suppliers throughout the process. It is vital to have processes in place to ensure open communication between the utility and suppliers (who are business partners of the utility to provide service to end user customers) throughout the system transition, particularly given the significant potential impact that

[10] *See* RESA St. No. 1, Direct Testimony of Frank Caliva III, at 24-28, *PECO Energy Company Petition for Approval of Default Service Program June 1, 2026 Through May 31, 2029*, Docket No. P-2024-3046008 ("PECO DSP VI").

the change may have on the ability of competitive suppliers to offer and provide service to customers.

Q. BASED ON THIS, WHAT DO YOU RECOMMEND?

A. I recommend that PPL be directed to develop and implement specific processes whereby it collaboratively works with competitive suppliers to reasonably support their ability to provide service and make offers to customers, both before and throughout the IT upgrade process. Specifically, PPL should be directed to do the following:

- First, PPL should be directed to provide daily updates to competitive suppliers and weekly updates to Commission staff for at least the first 90 days of any system upgrade/transition, including reporting on the number of issues identified by suppliers, the estimated number of customers impacted, an explanation of PPL's efforts to resolve those issues without placing undue burden on suppliers, and an estimated timeline for resolution.
- Second, PPL should be directed to assign each supplier operating in the market a consistent point of contact for addressing any customer system information upgrade issues experienced by that supplier.
- Finally, PPL should be directed to exercise flexibility regarding troubleshooting supplier-specific issues with the ultimate goal of offering realistic workarounds and solutions that do not place unnecessary burdens on the supplier.

Q. HOW WOULD CUSTOMERS BENEFIT FROM THE REQUIRED IMPLEMENTATION OF THESE PROCESSES?

A. Unexpected and/or unintended challenges may arise during PPL's proposed IT overhaul that could lead to inconveniences and frustration for customers if the IT upgrades limit their ability to shop, limit their ability to get a bill, pay a bill or otherwise have interruptions in normal interactions with their EGS or PPL. Not only is placing customers in this position unreasonable, but it also frustrates the ability of competitive suppliers to provide competitive products and services in PPL's service territory and can leave consumers with a negative impression about suppliers. Implementation of a new CIS, which is being paid for by all PPL customers, in a way

which frustrates the ability of those customers to shop is unacceptable. Measures must be put in place to satisfactorily address supplier operational issues if and when they arise and, where necessary, to enable Commission Staff to lead a forum whereby such problems can be addressed in real time without further frustrating the ability of customers to elect to shop for a competitive supplier.

Q. DID RESA OFFER THE SAME SUGGESTIONS FOR PECO'S SERVICE TERRITORY?

A. Yes, RESA offered the same suggestions to address the challenges experienced as part of PECO's CIS upgrade as part of PECO's recent default service proceeding.[11]

Q. DID THE COMMISSION ACCEPT RESA'S RECOMMENDATION IN THE PECO DSP VI PROCEEDING?

A. No, the Commission did not adopt RESA's proposal in the PECO DSP VI proceeding. The Commission was persuaded that, even though PECO's CIS upgrade continues, it fixed the problems in the past and any future problems were speculative.

Q. SHOULD THE COMMISSION REACH A DIFFERENT CONCLUSION HERE?

A. Yes. In this case, PPL's IT upgrades have not yet begun, and PPL is currently in the planning stages. By taking into account the needs of suppliers and shopping customers from the start and ensuring open lines of communication to address any issues that may arise, PPL can avoid or significantly mitigate the type of negative impact that suppliers and their customers experienced during PECO's CIS upgrade.

[11] *See PECO DSP VI*, RESA Main Brief at 41-44, and RESA St. No. 1 at 24-28.

2. RESA Proposed System Upgrades

Q. PLEASE IDENTIFY THE SYSTEM IMPROVEMENTS TO FACILITATE CHOICE THAT THE COMMISSION SHOULD DIRECT PPL TO CONSIDER AS PART OF ITS SYSTEM UPGRADE.

A. It is not reasonable for PPL to embark upon such a significant IT upgrade and propose no changes to operational or other processes regarding the facilitation of retail choice. It is unacceptable to permit PPL to use ratepayer money to modernize all of its systems except for the ones supporting retail choice while at the same time authorizing PPL to shift costs to EGSs. Thus, instead of shifting costs to EGSs which will likely hurt the ability of consumers to shop in the long term, I propose that the Commission direct PPL to include systems that support retail choice as part of its infrastructure modernization and upgrade process.

For example, PPL could update its data management systems to create an online portal where suppliers can "self-serve" and find out at any point in time the status of their customer accounts, if they are active or inactive, dates of service, low income flags, move transactions, reinstatement transactions, bill cycle calendar information, commercial meter flags, customer mailing address changes and any other information relative to their shared customers. This data should be made available to suppliers in real time data, instead of being updated once a month.

PPL could migrate their policies to treat net energy metering ("NEM") customers in a similar manner as the other Pennsylvania EDCs. PPL operates more like the New Jersey utilities, implementing a "banking" system for NEM customers. The PPL program adds a layer of complexity that is unnecessary and confuses customers, which also results in extra EDI transactions. For example, for some customers, the PPL bill window closes before the prices have settled in the PJM market, so suppliers are not

able to calculate a generation credit before the window closes. In some cases, PPL has rejected the initial EDI billing transactions, requiring purposeful work with PPL to open the bill window for each NEM account because PPL insists on processing the generation credit at the same time as the charges. These iterations require additional EDI transactions. The other Pennsylvania EDCs do not have this requirement. Modifying the NEM program could result in fewer billing hiccups and more efficient EDI operations.

I have been advised by RESA members that PPL response times are notoriously slow. It would be beneficial to establish a strict standard response time for supplier inquiries to no more than one (1) full business day.

PPL could add EDI functionality for supplier-initiated rebill cancellations. This would allow suppliers to be proactive and correct billing issues as they arise. Ideally, PPL's process should work similar to FirstEnergy's processes where a supplier-initiated cancel/rebill could be sent outside the bill window and held until the next open bill window. This allows the supplier to send a rebill transaction proactively, rather than having to request, then wait, then follow-up with the utility to send the initial cancellation transaction to which the supplier than needs to respond for the new charges. Revising the current inefficient process would reduce waiting times to process cancel/rebills.

Additionally, PPL currently allocates many of its costs such as customer service, call center, billing, IT, HR, rent and other service costs ("costs to serve") to all customers when they should rightfully not be fully allocated to shopping customers. An exercise to unbundle all of PPL's costs to serve customers and to allocate those costs

appropriately to default service and distribution customers would facilitate a much more fair and competitive electricity market.

IV. IF THE COMMISSION PROCEEDS TO CONSIDER PPL's PROPOSED SUPPLIER TARIFF CHANGES IT MUST REJECT VARIOUS PROPOSALS

Q. DOES RESA SUPPORT ADDRESSING PPL'S PROPOSED SUPPLIER TARIFF CHANGES IN THIS PROCEEDING?

A. No, for all the reasons I discussed previously, the Commission should reject PPL's proposed new supplier tariff as inappropriate for this rate case proceeding. In the event that the Commission does not take this approach, I have identified some of the more problematic issues with PPL's proposed supplier tariff. These proposals should be rejected. In addition, they also illustrate the magnitude and significant potential negative impact to retail choice of PPL's proposals.

A. PPL's Proposal to Impose EDI and DUNS Testing Fees on EGSs

Q. IS PPL PROPOSING TO IMPOSE NEW COSTS ON ELECTRIC GENERATION SUPPLIERS ("EGS")?

A. Yes. PPL is asking the Commission to permit it to charge EGSs: (1) the costs of integration testing a new Data Universal Numbering System ("DUNs") which is a prerequisite to ensuring that the EDC and EGS systems are compatible; and, (2) the costs PPL incurs to process the electronic data interchange ("EDI") transactions necessary to support the shopping decisions of customers. (PPL St. No. 18 at 16). PPL currently incurs costs to support the ability of all consumers to shop for a competitive electricity supply as mandated by Pennsylvania law.[12] These costs include general market management costs and costs specific to PPL's interactions with EGSs. The EGS

[12] *See, e.g,* 66 Pa. C.S. § 2806(a) (". . . all customers of electric distribution companies in this Commonwealth shall have the opportunity to purchase electricity from their choice of electric generation suppliers."

interactions include initial data transfer testing with an EGS as well as on-going data transaction costs. These costs are required to allow PPL to interact with EGS systems to manage the movement of customers to EGSs, between EGSs and between EGSs and PPL. PPL has recovered these market management costs from all ratepayers through distribution charges since electric retail choice was implemented in the Commonwealth. PPL now seeks to impose its market management costs on the EGS community, but is not providing the EGS community with any of the tools or authority to manage the market. It is essentially attempting to "tax" the EGS community for implementation costs of a market program required by statute.

Q. WHY DOES RESA OPPOSE THE PROPOSAL TO BEGIN ASSESSING EGSS THE DUNS AND EDI FEES?

While I will discuss the origin and importance of DUNS testing and EDI as well as PPL's lack of evidence to support its proposals shortly, there are two fundamental points to bear in mind about PPL's proposal. First, the operational system in place today was carefully designed by the Commission to support the ability of all customers to shop. Second, neither the Pennsylvania Commission nor, to the best of my knowledge, any other jurisdiction allowing retail choice, has required the competitive suppliers to pay operational costs incurred by the electric distribution company. Such a decision would have likely doomed retail competition from the start, exacerbating the already significant operational, financial and historical customer relationship enjoyed by the EDCs. It is important to remember that EDCs had monopoly control over all electric service provided to their captive customers. To some extent, the EDCs, including PPL, continue to have monopoly control over customers with respect to billing data, usage data and other components of their interactions in the electricity market. With ratepayer

funds, the EDCs built the operational mechanisms and customer service systems necessary to provide service. For retail choice to work, the EDCs had to provide open and nondiscriminatory access to these foundational systems so that consumers could exercise their right to choose.[13] The EDI system facilitates operations between EDCs and EGSs. As discussed below, the Commission specifically rejected requiring EGSs to pay for the required initial DUNS testing. It has supported requiring EGSs and EDCs to each recover the costs of their own EDI costs – an approach that has been embedded in Pennsylvania's system since the beginning of competition. PPL has offered no testimony that would support a change in this long-standing policy framework. The best they could muster is a belief "that these costs are better recovered from the entities directly causing the costs' incurrence." They state further that "Moreover, these EDI costs are a necessary component of the EGSs' ability to do business in the PPL Electric's service territory…" (PPL St. No. 18 at 17, emphasis added) The legislature is the entity that has caused these costs. By PPL's own words, these costs are "a necessary component" to operate the competitive market. There is simply no argument that these costs are not utility costs that they should not be borne by the utility and its ratepayers, every one of which benefits from the existence of a competitive market. PPL's proposals would erect competitive barriers in the market with respect to customer

[13] The Competition Act defines "direct access" as "the right of electric generation suppliers and end-use customers to utilize and interconnect with the electric transmission and distribution system on a nondiscriminatory basis at rates, terms and conditions of service comparable to the transmission and distribution companies' own use of the system. . ." 66 Pa. C.S. § 2803. The Declaration of Policy also makes clear that "This chapter requires electric utilities to unbundle their rates and services and to provide open access over their transmission and distribution systems to allow competitive suppliers to generate and sell electricity directly to consumers in this Commonwealth." 66 Pa. C.S. § 2802(14).

choice while asking the very entities who must overcome those barriers to pay for them as a prerequisite for offering retail choice to customers.

3. PPL's Proposed DUNS Setup / Testing Fees

Q. WHAT IS "DUNS" SETUP / TESTING?

A. "DUNS" setup / testing refers to the utility's process of checking an EGSs' nine-digit data universal numbering system ("DUNS") identifier issued by Dun & Bradstreet ("D&B"). In the case of a new supplier, PPL performs "full" testing to test DUNS activity, and in the case of an existing supplier requesting an additional DUNS number, PPL performs "abbreviated" testing.[14] DUNS setup ultimately ensures that suppliers have the ability to integrate into PPL's EDI system and is directly tied to initial set up for EDI transactions coordinated under PPL's supplier tariff.[15]

Q. ARE THERE FEES ASSOCIATED WITH DUNS TESTING?

A. Yes, a September 2011 Retail Market Investigation ("2011 Investigation") noted that for PPL, the cost for testing a single EGS was between $4,000.00 and $5,000.00 and reflected in distribution rates as a non-bypassable cost of facilitating competition (recovered from all ratepayers).[16] The report further notes that the requirement that EGSs complete certain fundamental requirements also helps to assure that testing will

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[14] PPL St. No. 18 at 16–17.

[15] PPL Electric Response to RESA I-27.

[16] Pennsylvania Retail Market Investigation, Supplier of First Resort, Policies & Information, *Pennsylvania Public Utility Commission,* https://www.puc.pa.gov/electric/pdf/RetailMI/Direct_Energy_Supplier_of_First_Resort-EDC_Policies_Information.pdf, at 15 (September 30, 2011).

be successful and that the ratepayer investment will result in an additional competitive retail supply option.[17]

Q. DO SUPPLIERS INCUR SIMILAR DUNS TESTING COSTS?

A. Yes. Suppliers incur their own costs for DUNS testing. PPL is not paying for any of the suppliers' testing costs. It is a cost that is necessary for Competitive Suppliers to integrate with the utility's systems. DUNS testing is done to ensure a two-way transfer of data can be executed. PPL incurs its costs on one end of the testing transaction. The Competitive Suppliers bear their own costs to ensure technical capabilities on the other end of the testing transactions.

Q. HAS THE COMMISSION RECOGNIZED THE IMPORTANCE OF DUNS TESTING TO FACILITATE RETAIL CHOICE?

A. Yes. The Commission has consistently recognized the importance of DUNS testing. During the initial implementation of EDI and testing, the Commission adopted the Mid-Atlantic Power Supply Association's ("MAPSA") position that EDCs should not be able to unilaterally refuse to allow an EGS to complete testing, agreeing with MAPSA's comment that "the EDC cannot be the final arbiter of whether an EGS is successful or not."[18] The 2011 Investigation noted that EDCs should make testing available throughout the year, rather than waiting or scheduling "flights."[19] These decisions were designed to support the ability of EGSs to be able to successfully

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[17] *Id.* at 15–16.

[18] Standards for Electronic Data Transfer and Exchange Between Electric Distribution Companies and Electric Generation Suppliers, Docket No. M-00960890 F0015 (Order entered June 19, 1998), at 23.

[19] Pennsylvania Retail Market Investigation, Supplier of First Resort, Policies & Information, September 30, 2011 Status Report, *Pennsylvania Public Utility Commission,* https://www.puc.pa.gov/electric/PDF/RetailMI/DD-Subgroup-Supplier_First_Resort_093011.pdf, at 18 (September 30, 2011).

operate in PPL's service territory to provide competitive alternatives to PPL's distribution ratepayers.

Q. WHAT DOES PPL PROPOSE WITH RESPECT TO DUNS TESTING?

A. PPL proposes to pass on its costs of DUNS testing to EGSs via the Coordination Services Charge. (PPL St. No. 18 at 17) This equates to a one-time fee of either $4,867.20 ("full testing) or $2,215.98 ("abbreviated testing"). (PPL Electric Responses to RESA I-19, I-21 – Exhibit FL-7) In addition, PPL notes that its related proposal of assessing EDI fees will in turn encourage EGSs to eliminate unused DUNS numbers / consolidate identifiers and discourage the use of redundant identifiers without operational need. (PPL Electric Response to RESA I-23 – Exhibit FL-8). PPL will not require EGSs already operating on PPL's system to undergo re-testing of DUNS, so long as they remain active and use the same DUNS number. (PPL Electric Response to RESA I-25 – Exhibit FL-9). However, when an EGS first joins PPL Electric's system or adds a new DUNS number, the onetime testing fee (full or abbreviated) will apply. (Exhibit FL-9).

Q. DO YOU AGREE WITH PPL'S PROPOSAL REGARDING DUNS TESTING FEES?

A. No, I do not. As PPL witness Norden accurately notes "EDI transactions and testing costs are a necessary component of the EGSs' ability to do business in PPL Electric's service territory." (PPL St. No. 18 at 17) But it does not follow that EGSs are therefore reasonably obligated to assume PPL's cost of those processes which, the Commission has already determined, are intended to ensure that *all* PPL's distribution ratepayers have access to the competitive market. PPL has presented nothing to justify its claims that assessing these charges to EGSs will "encourage EGSs to more efficiently use"

PPL's resources. (PPL St. No. 18 at 17) To the contrary, the proposed shifting of costs will require EGSs to determine how to absorb these costs and whether such increased costs will prevent them from being able to offer competitive service in PPL's service territory or disincentivize them from entering the PPL market. These charges are punitive to EGSs, particularly a new market entrant. In today's market, each side of the data transaction testing pays its own costs. That is the way the market should be set up. It "levelizes" the playing field with respect to this set of costs. If an EGS were to pay PPL's share of these costs (costs EGSs have no control over), they ultimately get passed along to the EGS's customers. This would result in shopping customers subsidizing non-shopping customers.

Q. HOW DO YOU RESPOND TO PPL'S ARGUMENT THAT IT IS JUST PROPOSING TO SHIFT COSTS TO THE "COST CAUSERS?"

A. PPL's reasoning is fundamentally flawed. PPL witness Norden states that costs associated with DUNS testing "are better recovered from the entities directly causing the costs' incurrence (i.e., EGSs) as opposed to [PPL]'s general customer base, which includes both shopping and non-shopping customers." (PPL St. No. 18 at 17) However, this makes no sense. EGSs exist to provide retail choice to any and all eligible customers. The availability of retail choice benefits all customers whether they elect to shop or not. In fact, the mere option of retail choice imposes a competitive market discipline on wholesale energy providers participating in PPL's default service that provides a direct and immediate benefit to non-shopping customers. EGSs are not "causing" the costs as PPL witness Norden claims. Rather the statute establishing retail choice is the root of the cost. All of PPL's distribution ratepayers benefit from the existence of retail choice. Thus, continuing to require all distribution ratepayers to pay

PPL's costs of DUNS testing is both logical and reasonable as it facilitates retail choice. PPL's DUNS testing fees should remain dispersed amongst ratepayers to ensure the ratepayer investment will result in an additional competitive retail supply option—not to impede competitive retail supply, which would be a consequence of this proposal.

Q. HAS PPL SHOWN THAT THE COSTS FOR DUNS TESTING ARE INCREMENTAL COSTS TO THE UTILITY?

A. They have not. PPL has already invested in EDI system developments that have been paid for over time by their rate payers. They have not shown these DUNS testing costs to be incremental, or additive to their costs in any way. PPL does not have to hire incremental labor to perform DUNS testing, nor do they have to build new systems to perform DUNS testing. Similarly, if no EGS sought DUNS testing in any particular month or year, PPL has not shown that their costs would go down. Because these costs are fixed as a result of PPL "operating" the retail electricity market, the costs should rightfully stay with PPL and its customers.

Q. HOW DO YOU RESPOND TO PPL'S TESTIMONY ABOUT IT NEEDING TO ADJUST ITS REVENUE REQUIREMENT IF IT IS NOT PERMITTED TO CHARGE THE TRANSACTION COSTS TO SUPPLIERS?

A. This is a misrepresentation of reality. PPL has included its DUNS testing costs in distribution rates since the advent of retail choice. It has elected to propose this change in this rate case without any compelling policy arguments. Rejecting this change does not require an adjustment to base rates. It requires a continuation of the status quo. As noted above, these costs are a necessary component of the utility operating the competitive market.

Q. IS CHARGING DUNS TESTING FEES TO SUPPLIERS COMMON AMONGST UTILITIES IN PENNSYLVANIA?

A. Based on my research, no it is not. No other electric utility in Pennsylvania has a supplier tariff that contains such an onerous provision. Passing on DUNS testing fees to EGSs increases the costs EGSs must consider when determining to enter the market or to provide competitive service to customers. The end result could be to deny customers their right to retail choice.

Q. WHAT ABOUT IN OTHER STATES?

A. Based on my limited research, it is not common to require suppliers to absorb DUNS testing fees – at least the fees associated with initial testing. For example, the Public Service Electric and Gas Company's ("PSE&G") Third Party Supplier Electric Operating Manual is instructive here. That tariff specifies that "[t]here will be a charge for EDI testing over and beyond the initial testing" and when an active third party supplier switchers their EDI provider to a vendor who is new to PSE&G's New Jersey service territory.[20] In other words, PSE&G will charge suppliers only when they incur new or incremental costs – costs "over and beyond" their ordinary costs. The fixed costs of operating the market stays with PSE&G.

[20] *Third Party Supplier Electric Operating Manual*, Public Service Electric and Gas Company (Nov. 5, 2021), at 13 (https://nj.myaccount.pseg.com/myservicepublic/energychoiceandthirdpartysuppliers/-/media/174384e5a41f40fd9bdd3bfe45420db9.ashx).

4. On-Going EDI Transaction Fees Incurred by PPL

Q. WHAT IS "EDI," AND WHY IS IT IMPORTANT FOR FACILITATING THE ABILITY OF CONSUMERS TO SHOP FOR A COMPETITIVE ELECTRICITY SUPPLIER?

A. "EDI" is an acronym for "electronic data interchange," which is the computer-to-computer exchange of business data in standard, machine-readable formats used between electric distribution companies ("EDCs") and EGSs. EDI is the framework that both entities use to communicate information about consumers to ensure their ability to receive generation supply services of their choice. The type of information exchanged through EDI includes, but is not limited to, billing data, energy usage, enrollment transactions, drops, reinstatement transactions, and banking transactions – the exchange of which is critical to facilitating customer choice. Currently, there are more than 20 EDI standards that are in use by utilities and competitive suppliers participating in the Pennsylvania retail electricity market.

Q. WHAT IS THE ORIGIN OF THE CURRENT EDI SYSTEM IN PLACE?

A. The Commission created the Pennsylvania Electronic Data Exchange Working Group ("EDEWG") in November 1997 to develop a standard set of data transaction guidelines for the implementation of electric competition on January 1, 1999 as required by the Electricity Generation Customer Choice and Competition Act ("Choice Act").[21] The Commission recognized that "[t]he successful development of a competitive generation market depends in large measure on the effective electronic exchange of vast quantities

[21] 66 Pa. C.S. §§ 2801, et. seq.

of data among EDCs and EGSs."[22] By order entered June 19, 1998, the Commission adopted the Consensus Plan for Electronic Data Exchange Standards for Electric Deregulation in the Commonwealth of Pennsylvania and established EDEWG as an independent stakeholder group.[23] The order also directed that all EDCs and EGSs operating in Pennsylvania were to comply with these standards.[24] EDEWG then developed a series of reports outlining specific protocols for use by the EDCs and the EGSs in the transfer and exchange of electronic data relating to customer information. EDI is a tool for the entire industry—meaning it benefits EDCs, EGSs, and all customers.

Q. WHO BENEFITS FROM THE IMPLEMENTATION OF EDI?

A. All customers including those who remain on default service supply with the EDC and those who are customers of an EGS benefit from the implementation of EDI. EDI allows for customers to seamlessly receive generation supply, switch between providers, receive accurate bills, and be credited for payment for service regardless of which entity supplies the customer's electricity. Additionally, the existence of the EDI systems provides all customers with an option to protect against default service price volatility, monopoly pricing from wholesale suppliers and other market risks. The EDI system is utilized by EDCs and EGSs to execute the desires of customers. Through careful and deliberate evaluation, the Commission, with the technical assistance of EDEWG, directed the implementation of the EDI system that has been used for decades

[22] Standards for Electronic Data Transfer and Exchange Between Electric Distribution Companies and Electric Generation Suppliers, Docket No. M-00960890 F0015 (Order entered June 19, 1998), at 24.

[23] *Id.*

[24] *Id.* at 27.

and is the backbone of ensuring that all customers have the ability to make a choice regarding their generation supply in the most cost-effective means for transacting/sharing information.

Q. ARE THERE COSTS ASSOCIATED WITH EDI?

A. Yes. EDCs and EGSs both incur costs for their side of EDI transactions.[25] In other words, PPL's systems do not provide "free" EDI transactions for a Competitive Supplier. A Competitive Supplier needs to develop EDI systems to communicate with EDCs and incurs those costs in every EDC market they operate in. EDI costs are data management expenses that are required of both sides of the data transaction. As the market operator and the monopoly controller of customer data, it is wholly appropriate for PPL to pay for its own EDI transaction costs. It is also appropriate for a supplier to pay for its own EDI transaction costs.

Q. HOW DO PPL AND ITS DEFAULT SERVICE CUSTOMERS BENEFIT FROM THE EDI TRANSACTION?

A. PPL indicates that each EDI transaction (e.g., enrollment, usage data exchange) is logged in PPL Electric's system, and that PPL Electric incurs a vendor fee for each transaction, which are tracked by transaction ID and EGS identifier. (PPL Electric Response to RESA I-22 – Exhibit FL-10). PPL's ability to record these transactions allows PPL to account for supply service to all of its customers, including its default service customers. The EDI transaction provides PPL with the information needed for it to track which EGSs are serving which customers and which customers remain on default service. It enables PPL to understand how many customers it is serving, or more

[25] EDI costs may be incurred through use of third party vendors or via internal operations.

importantly, it is not serving. It also informs PPL how to bill each customer. Without such information, PPL could be saddled with excess default supply costs and capacity allocations from PJM. It would potentially overbill its default service customers or double-bill competitive supply customers. In other words, the EDI transactions assist all parties in keeping costs where they belong. This is an extremely important benefit to PPL and its default service customers.

Q. HOW ARE PPL'S EDI COSTS ALLOCATED TO CUSTOMERS TODAY?

A. EDI costs incurred by PPL are collected in distribution rates from all customers.

Q. IS THIS A REASONABLE WAY TO ALLOCATE AND COLLECT PPL'S EDI COSTS?

A. Yes. It is a perfectly fair approach to EDI cost allocation. EDI costs are incurred by both PPL and a supplier when a customer switches to a supplier or switches back to PPL. Costs are also incurred with PPL requests billing data from the EGS and when EGSs send that billing data to PPL or when a customer seamlessly moves from one residence to another. As noted above, all consumers benefit from the existence of EDI and PPL's use of it because it enables PPL to manage its operations effectively and provides all consumers with the ability to receive competitive supply from an EGS. If a customer chooses not to choose competitive supply service, it still has the protections that exist from a competitive market and has an option to choose a supplier at any time. All entities, the EDCs and EGSs, bear the costs of utilizing the EDI system. EDCs receive cost recovery of their costs from all distribution customers and that is reasonable because the EDI system is in place to enable all distribution customers to shop.

Q. WHAT IS PPL'S PROPOSAL WITH RESPECT TO EDI?

A. As part of revisions to its Supplier Tariff, PPL proposes to charge EGSs for the costs that PPL incurs to process their EDI transactions and offset PPL's payments to EGSs by an allocated amount of the EDI transaction fees incurred by PPL.[26] If an EGS is not participating in PPL's purchase of receivables ("POR") program, then the new EDI transaction fee would be billed separately in the Coordination Services Charge on a monthly basis.[27] PPL states that the EDI transaction charges to be recovered from EGSs includes "cancel/rebill transactions," but only if the request is initiated by the EGS and not by PPL's internal process.[28] To ensure accuracy in allocating EDI usage to the appropriate EGS, PPL will maintain a "transactional volume report" by EGSs from the EDI vendor.[29] This report will contain per-transaction billing information that accounts for each EDI transaction.[30]

Q. WHAT DO YOU SEE AS THE FUNDAMENTAL PROBLEM WITH PPL'S PROPOSAL TO SHIFT ITS EDI COST RECOVERY TO THE COMPETITIVE MARKET?

A. PPL's proposed change shifts the costs of a system that benefits all distribution customers to EGSs and specifically to those customers who exercise their right to choose competitive supply energy as granted by the legislature. This cost shift will necessarily impact EGS decisions about their participation in the competitive market and the competitive offers they make to offer consumers. While I recognize that the line

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[26] PPL St. No. 18 at 16.

[27] Id.

[28] *Id.*; PPL Electric Response to RESA I-19.

[29] PPL Electric Response to RESA I-22.

[30] PPL Electric Response to RESA I-22.

between an EGS's cost recovery to its customers is not as straightforward as PPL's ability to recover its costs in distribution rates, there can be no dispute that increasing (potentially doubling or tripling) EGSs' EDI costs to provide service by requiring them to bear PPL's EDI costs will negatively impact Pennsylvania's competitive energy market. PPL's distribution customers may find themselves with few or no competitive energy supply options. PPL's proposal to shift its EDI costs to EGSs is extremely one-sided and detrimental to the competitive electricity markets. The negative impacts to all customers resulting from increased costs to EGSs is a very real concern which could jeopardize the functioning of the competitive market. The Commission must continue its policy that directs EDCs and EGSs to have responsibility for their own EDI costs to ensure a level playing field for fair competition at least for this important cost component.

Q. HAS THE COMMISSION PROVIDED ANY GUIDANCE ON THE ISSUE OF EDI COST RECOVERY?

A. Yes, to my knowledge, the EDEWG, throughout its many years as a technical working group providing advice to the Commission, has never suggested that EGSs should be required to bear the EDI costs of the EDCs. Moreover, as the Commission was considering the transition to a common EDI platform, it had to address the issue of already existing, non-conforming platforms in place. As explained by the Commission, "The most commonly used method of electronic communications implemented by EDCs and EGSs at this time is the VAN, which is a service provider that provides

mailbox access and related services for the exchange of EDI transactions."[31] While the Commission wanted to drive toward implementation of the Internet Protocol ("IP") EDI in place today, it was careful about the cost impacts on suppliers. Specifically, the Commission explained: "Small, licensed EGSs may not find it cost-effective to implement an Internet transfer protocol. Requiring these suppliers to pay all of the VAN charges, however, may be cost-prohibitive."[32] For this reason, the Commission required that VAN costs be shared between EGSs and EDCs until January 1, 1999. By that time, the Commission expected EGSs and EDCs to transition to the preferable IP EDI network in place today and, if they had not, then the entity still utilizing VAN would pay all VAN fees.[33] The Commission elected to impose all costs of these fees to the entity electing to use the platform as a way to incent all entities to move to the IP EDI platform whereby each entity paid its own EDI fees. And this cost recovery system has remained in place for the last 26 years. PPL has provided no evidence that the market has changed in any way that would warrant the imposition of its market management costs on the EGS community.

Q. IS CHARGING EDI FEES TO SUPPLIERS COMMON AMONGST UTILITIES?

A. No other Pennsylvania utility's supplier tariff explicitly passes on EDI fees to suppliers. Some other utilities refer to a "Coordination Services Charge" and the EGS's obligation

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[31] Standards for Electronic Data Transfer and Exchange Between Electric Distribution Companies and Electric Generation Suppliers, Docket No. M-00960890 F0015 (Order entered June 10, 1999), at 10.

[32] Standards for Electronic Data Transfer and Exchange Between Electric Distribution Companies and Electric Generation Suppliers, Docket No. M-00960890 F0015 (Order entered June 10, 1999), at 10.

[33] Standards for Electronic Data Transfer and Exchange Between Electric Distribution Companies and Electric Generation Suppliers, Docket No. M-00960890 F0015 (Order entered June 19, 1998), at 20.

to pay that charge. For example, Section 5.0 of UGI Electric template coordination agreement (part of the supplier tariff) states as follows: "As consideration for Coordination Services provided by the Company, the EGS shall pay the Company those Coordination Services Charges billed to the EGS in accordance with the terms and conditions of the EGS Coordination Tariff."[34] Identical language appears in the supplier tariffs / template coordination agreements of PECO,[35] FirstEnergy Pennsylvania,[36] and Duquesne Light Company.[37] However, nowhere in the supplier tariffs of any other electric utility in Pennsylvania is there language indicating that the utility will charge EGSs for the costs that the utility incurs to process their EDI transactions.

Q. WHAT IS YOUR REACTION TO MS. NORDEN'S TESTIMONY WITH RESPECT TO ADDING CUSTOMERS' BILL PAYMENT TRANSACTION COSTS TO BASE RATES?

I find the internal contradictions in her testimony to be quite remarkable. PPL is proposing to "no longer directly charge individual customers making one-time electric payments for those fees and, instead recover the costs associated with the fees through base rates." She opines that "the fees assessed for [bill payment] transactions make these payment options less convenient and desirable." (PPL St. 18 at 7-8). In this instance, PPL is seeking to directly subsidize the set of customers who cause costs by using certain tools to pay their monthly bills. However, in the case of EDI costs, she is proposing to move costs which benefit all customers to the competitive suppliers (and their customers)

[34] UGI Electric – Pa. P.U.C. No. 2S at Second Revised Page No. 40.

[35] Supp. No. 5 to Tariff Electric – Pa. P.U.C. No. 1S at First Revised Page No. 56.

[36] Electric – Pa. P.U.C. No. S-1 at Original Page 052.

[37] Supp. No. 11 to Electric – Pa. P.U.C. No. 3S at Second Revised Page No. 44.

serving the market, even though they are costs incurred to run the statutorily required competitive market. She makes no mention that those charges might make competitive supply offers "less convenient and desirable." I take no position on the issue of putting these costs in base rates. I raise this issue only to point out the inconsistency and the discriminatory nature of the proposal to move PPL's EDI costs to the EGS community.

5. RESA's Recommendations

Q. RATHER THAN IMPOSING ITS COSTS ON EGSS, DO YOU HAVE RECOMMENDATIONS OF CHANGES PPL SHOULD BE DIRECTED TO MAKE TO SUPPORT RETAIL CHOICE?

A. Yes, as I previously discussed below are some changes that PPL could make that would drastically improve the competitiveness and robustness of the competitive electricity market in the PPL territory:

1. an update to its data management systems to create an online portal where suppliers can access real-time data and "self-serve" and find out at any point in time, the status of their accounts, if they are active or inactive, dates of service, low income flags, move transactions, reinstatement transactions, bill cycle calendar information, commercial meter flags, customer mailing address changes and any other information relative to EDC/EGS shared customers;
2. a migration of the NEM customer policies to be aligned with the other Pennsylvania EDCs;
3. establish a strict standard response time for supplier inquiries to no more than one (1) full business day;
4. add EDI functionality for supplier-initiated rebill cancellations; and
5. conduct an exercise to unbundle all of PPL's costs to serve customers and to allocate those costs appropriately to default service and distribution-only customers to facilitate a much more fair and competitive electricity market.

B. PPL's New Credit Requirements

Q. IS PPL PROPOSING TO UPDATE ITS CREDIT REQUIREMENTS FOR EGSS?

A. Yes. According to PPL Electric Exhibit LN-2, which is a Summary List of Supplier Tariff Changes, PPL is proposing to incorporate "updated credit requirements for EGSs" as part of new language in Rule 4.

Q. IS THERE ANY TESTIMONY IN SUPPORT OF THIS PROPOSED UPDATE REGARDING EGS FINANCIAL SECURITY REQUIREMENTS?

A. No. I could not find any testimony from PPL's witnesses providing any explanation regarding this proposed change. There is no testimony supporting the change. There is no testimony that indicates that any suppliers have taken actions that have caused PPL to incur any costs outside of ordinary business costs. There is no testimony addressing changes in the market that would support any imposition of credit obligations on suppliers.

Q. HOW DOES PPL'S CURRENT SUPPLIER TARIFF ADDRESS THE FINANCIAL SECURITY REQUIREMENTS?

A. Rule 3 of PPL's current Supplier Tariff addresses requirements for EGSs to successfully register to operate on PPL's system. Rule 3.5 sets forth grounds for rejecting an EGS's registration based on "Bad Credit." Bad Credit is defined by PPL's current Supplier Tariff as "Insolvency. . . or a failure to pay Company invoices when they become due on two (2) or more occasions within the last twelve (12) billing cycles." According to PPL's current Supplier Tariff, security requirements are required by PPL only when an EGS is determined to have Bad Credit. In this proceeding, PPL has added new definitions including a formalization of the term "Bad Credit," and has added an entire new Rule 4.14 called "Credit Requirements." This section obliges

EGSs to post an initial credit of $250,000 and states that the amount will be adjusted with the financial risks placed on PPL by an EGS.

Q. HAS PPL IDENTIFIED ANY AREAS OF FINANCIAL RISK THAT AN EGS COULD SUBJECT THEM TO?

A. Ms. Norden's testimony does not address EGS credit issues in any way. In fact, she did not mention the credit changes, nor many of the other changes proposed in their revamped supplier tariff.

Q. PLEASE DESCRIBE THE NEW LANGUAGE PPL PROPOSES TO INCLUDE IN ITS SUPPLIER TARIFF AS PART OF THIS PROCEEDING.

As shown on pages 112 through 113 of PPL Exhibit LN-1, PPL is proposing new language under the new "Credit Requirements" heading. Pursuant to this language, PPL proposes to "apply, on a non-discriminatory and consistent basis, reasonable financial standards to assess and examine an EGS's Creditworthiness." The language includes a required initial credit amount of $250,000 and PPL "shall adjust the amount required commensurate with the financial risks placed on the Company by an EGS, including recognition of an EGS's performance."

Q. WHAT IS THE GENERAL PURPOSE OF SECURITY REQUIREMENTS FOR SUPPLIERS?

A. I have evaluated the various security requirements imposed on EGSs in an effort to identify what risks may be of concern to PPL. According to 52 Pa Code § 54.40(f)(2), the purposes of the Commission's EGS security requirements are to: (1) ensure compliance with the public utility code and commission regulations; (2) ensure payment of the gross receipts tax ("GRT"); and (3) ensure the supply of electricity at retail in accordance with contracts, agreements or arrangements.

Q. WHAT ARE THE SECURITY REQUIREMENTS FOR SUPPLIERS?

A. Suppliers are subject to multiple security requirements. Each supplier is subject to the "Peak Market Activity" requirements for PJM, whereby all participants must maintain credit generally equal to the greatest amount invoiced in the rolling past one, two, three or four-week period. Competitive Suppliers must also comply with the Commission's security requirements set forth by 52 Pa. Code § 54.40. This means that the initial security amount for each supplier is $250,000.00 and after one year in operation, the security requirement is annually recalculated based on ten percent of an EGS's prior year annual gross receipts. An EGS may also seek approval from the Commission of an alternative level of bonding appropriate for the nature and scope of its operations.

Q. ARE YOU AWARE OF ANY REASONABLE BUSINESS OUTCOME WHERE AN EGS COULD IMPOSE ANY MATERIAL FINANCIAL RISKS ON PPL OR ANY EDC?

A. Under normal competitive retail electricity market provisions, as they exist today, I am not aware of any outcome where an EGS could impose a financial risk to PPL or any EDC in the Commonwealth.

Q. DO YOU AGREE WITH PPL'S PROPOSALS REGARDING TO REVISE ITS CURRENT SECURITY REQUIREMENTS?

A. No, I do not. First, PPL has not provided any testimony regarding the risks that it is trying to protect with a security requirement. It seems that in more cases than not, especially given the presence of a purchase of receivables program, that PPL will owe suppliers money significantly more often than suppliers will owe PPL. This would imply that that PPL should be posting collateral or credit with the EGSs and not the other way around. PPL vaguely claims that it will "take into consideration an EGSs' performance of its supplier coordination obligations when determining

creditworthiness." They have not offered any testimony that suppliers have ever breached their obligations to PPL. They have not shown that as a result of any such breach, they bear any material financial harm for which they seek financial protection. Under the terms of its existing Supplier Tariff, PPL's "provision of Coordination Services to an EGS is contingent upon the EGS's payment of all charges provided for" in the tariff. In other words, PPL already holds the ultimate hammer against a non-payment scenario – they can simply disable an EGS's ability to conduct business in their distribution service territory. A financial security obligation to PPL is not needed and should not be allowed. Ensuring reasonable requirements is important to assuring that security requirements do not become a barrier to entry and harm Pennsylvania's competitive retail electric market.

C. New Rule Regarding "Standard Rates" and Limiting EGSs to No More Than 200 Discrete Rate Ready Rates Per Calendar Quarter

Q. HAVE YOU REVIEWED PPL'S REVISIONS TO SECTION 3.1 OF THE SUPPLIER TARIFF?

A. I have. This is a section entitled "Registration for Coordination Services." In this proposed revision, PPL has expanded the requirements for registration from needing an executed Coordination Agreement, a copy of the EGS's signed PJM OA and RAA documents, and the EGS's tax identification number to include seven more requirements. PPL also includes in this proposal a lengthy requirement in a new section 3.1(f) that seems to regulate an EGS's internal business practices.

Q. COULD YOU DESCRIBE THE REQUIREMENTS PROPOSED IN SECTION 3.1(F)?

A. Yes. Section 3.1(f) is related to EGSs that utilize PPL's consolidated billing platform. In this section, PPL is attempting to manage or regulate the EGS's pricing by limiting

an EGS's "Standard Rate" schedule to prices that range from $0.0500 to $0.1199 per kWh and allows four-decimal precision. PPL is also proposing a limitation on "percent off" shopping rates to a range between 1% and 50% in one-half percent increments. Finally, PPL is proposing to limit an EGS to no more than 200 discrete rate ready rates per calendar quarter. Each of these limitations is problematic and more importantly, reflects PPL attempting to regulate an EGS's prices. This is not acceptable under any circumstance.

Q. CAN YOU DESCRIBE THE PROBLEM WITH THE STANDARD RATE BANDWIDTH?

A. Yes. PPL is proposing to limit a supplier's pricing to a range that is only 6.99 cents wide. The volatility in the electricity markets is well known, and electricity rates have fluctuated significantly in the past and will continue to do so. Limiting a supplier to a specific price range is price regulation and should not be allowed in a supplier tariff. More importantly, PPL's current price to compare is outside of the proposed price range. PPL's current price to compare, as published on their website on December 18, 2025 is 12.953 cents per kWh. In other words, PPL is proposing that any supplier that uses EDC consolidated billing be limited to a price that is roughly a penny or more less than their own price. Under this proposal, an EGS would not be allowed to match PPL's price to compare. PPL has not identified any system limitation that requires that prices stay in this bandwidth. If such a limitation exists, it would seem reasonable that PPL would include this in its list of system upgrades.

Q. WHAT IS THE PROBLEM WITH PPL'S PROPOSAL FOR "PERCENT OFF" RATES?

A. This is more of a mechanical issue than a market issue, but as noted above, retail electricity prices are significant to 4 decimal places. A supplier might not be able to

secure power in a manner that allows them to sell at exactly half-percent increments off of the price to compare rate. The half-percent requirement could force EGSs to sell at prices higher than they would like or lower than they would like to earn a reasonable return. Again, PPL has not indicated that its systems are incapable of handling other increments of discounted rates. It seems that if a billing system could calculate a price that is discounted by 5.5%, that same system could calculate a discount of 5.75%, 5.99% or any other discount rate. There is no justification for this limitation.

Q. WHAT IS THE PROBLEM WITH LIMITING A SUPPLIER TO 200 DISCREET RATE READY RATES PER QUARTER?

A. This could limit a supplier's ability to be competitive in the market, or expand its business in the market. The problems are easy to envision in a volatile (rising or declining) price market. Again, retail electricity prices go out to 4 decimal places ($0.XXXX/kWh). This means that there could be 10,000 discreet possible prices in any one cent bandwidth. The pricing bandwidth proposed by PPL for EDC consolidated billing includes approximately 70,000 discreet potential prices. One product offered by suppliers is a "price certainty" product, where a customer can lock in a price for long period of time, perhaps up to three years. If a supplier, in a volatile pricing market, changed its residential price offering once a week and was signing some of its customers on one-, two- and three-year contracts, at the end of three years, that supplier would have well over 200 discreet prices for its customers. There will also be shorter term, or mid-year term contracts being billed. If customers are being priced discreetly, based on their actual historic usage, there could be many more varied prices being charged to customers. A 200-discreet price limit inhibits efficient pricing, might cause a supplier to be forced to change a customer's price mid-contract or drop a customer or

group of customers to make room for new customers that cannot be brought on at one of the already used price points. Alternatively, it might force a supplier to cease making offers in the market until certain existing contracts terminate. Again, PPL has offered no justification for this limitation. If its systems are incapable of billing varied prices, its systems should be upgraded so accommodate the needs of a modern electricity market, or it should migrate to a supplier consolidated billing platform.

Each of these three proposals limit a Competitive Supplier's ability to offer competitive products and services. Each of these proposals represents a step backward from where the market is operating today. As PPL is presenting proposals that limit the market, it is also proposing comprehensive IT changes, none of which address these issues. I urge the Commission to reject these proposals as unsupported and regressive.

D. New Limitations Regarding Provision of "Customer-Specific Information"

Q. HAVE YOU REVIEWED PPL'S PROPOSED SUPPLIER TARIFF CHANGES REGARDING ACCESS TO CUSTOMERS' USAGE DATA?

A. I have. PPL has added a provision to its proposed tariff changes in a Paragraph titled "CONDITIONS" in the "Load Data Supply Charge" section which reads: "No Customer-specific information will be supplied to an EGS before the Company's receipt of a Customer's written authorization to release such data to such EGS."

Q. WHAT IS YOUR REACTION TO THOSE PROPOSED CHANGES?

A. My initial reaction to this clause was "welcome to fax machines and the world before computers." But upon closer review of the proposed tariff, I find this section to be not only antiquated, but in direct conflict to another provision about access to customer data. PPL is proposing to amend Section 5.3.4 to read (emphasis added):

> 5.3.3: If an EGS wishes to obtain from the Company confidential Customer-specific information about a Customer with whom it is

> discussing the possibility of providing Competitive Energy Supply but who has restricted access to the information, the Company will only provide such information after receiving ***written, electronic or telephonic customer authorization*** from the requesting supplier ***or attestation from the supplier that it has such authorization***. The EGS will share its records of Customer authorization with the Company upon request and those records shall be subject to audit by the Commission.

In this section, access to the data is provided if PPL receives written, electronic or telephonic authorization or an attestation from the supplier that it has the authorization. In this digital economy, "written authorization" should not be required for a release of customer data. I am not opposing an authorization process, but the process should be inclusive of modern digital technologies. Also, I see no need for PPL to verify a customer authorization. The Commission has the right to scrutinize a supplier's business practices and if PPL believes an EGS is operating outside the bounds of its tariffs or Commission regulations, it can seek action through the Commission. PPL is not an enforcement authority.

V. CONCLUSION

Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY?

A. Yes; however, I do reserve the right to supplement this testimony as may be appropriate based on the receipt of PPL's responses to pending discovery requests.

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VERIFICATION

I, Frank P. Lacey, hereby state that: (1) I am the founding principal of Electric Advisors Consulting, LLC; (2) the facts set forth in my testimony are true and correct (or are true and correct to the best of my knowledge, information and belief); and, (3) I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

12/22/2025 | 6:05 AM PST

Signed by:
Frank P. Lacey
04590C5931C6460...

Dated

Frank P. Lacey
Principal
Electric Advisors Consulting, LLC

Exhibit FL-1

Frank Lacey

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Summary

Disciplined energy industry executive consultant and leader known for implementing innovative regulatory and business strategies empowering clients to benefit from emerging and complex competitive energy market and environmental policies. Successful in achieving growth and shareholder value through regulatory strategy.

Experience

Board of Directors
Current: Atmospheric G2 (Regulatory chair); HData (advisory board); Emerald AI (advisory board).

Prior experience: Advanced Energy Management Alliance (Founding member and chairman); Smart Electric Power Alliance (finance); Association for Demand Response and Smart Grid (finance); Electric Power Supply Association (finance); ERCOT (finance); Retail Energy Supply Association; Kennett Square Golf and Country Club (Long-Range Planning).

Electric Advisors Consulting, LLC 2015- Present
Founder and President

Identify competitive market policy priorities and advise senior leadership on strategic implications of potential changes in the electricity industry, including data center interconnection, renewable integration, nuclear developments, storage and Electric Vehicle charging integration, DER integration and other evolving trends. Advocate for RTO/ISO market reforms to create competitive opportunities and value for clients. Apply strong analytical skills to relevant consultancy engagements including M&A strategies; government (state and federal) funding initiatives; ratemaking and rate design, ESG implementation; FERC and state regulatory and legislative policy engagement; stakeholder engagement; strategic planning; complex litigation assistance; expert testimony; and complex tariff analysis.

Comverge, Inc./CPower Corporation 2011- 2015
Senior Vice President, Regulatory and Market Strategy

Developed and implemented corporate legislative and regulatory strategy, including new market entry plans for a $150 million company performing demand response services. Identified revenue growth opportunities through regulatory channels adding over $10 million in annual earnings. Developed FERC-accepted credit and risk management policies. Developed M&A opportunities including acquisition of, integration with Enerwise, and ultimate spin-off of CPower.

Direct Energy 2006 - 2011
Director, Products and Complex Transactions (2008-2011)

For a multi-billion dollar retail electric and gas company, managed Complex Transaction team consisting of four direct reports and eight operations and functional leaders. Generated over $50 million in incremental gross margin sold. Delivered quality customer service and internal communications to enable incremental business commitments. Implemented Customer Experience team to receive customer feedback and adjust internal operations, increasing Net Promoter Scores by 22 points in one year.

Director, Government and Regulatory Affairs (2006-2008)

Managed legislative and regulatory strategy and regulatory risk in Mid-Atlantic region of US, participating in multiple rate proceedings and regulatory initiatives, securing approximately $100 million in value from regulatory developments. Positioned firm as leading industry voice on policy matters.

Starlight Energy 2004 - 2005
President

Led the development of business plan and pro formas for venture seeking $20 million in equity financing and other financial relationships. Secured $100 million credit relationship and working capital financing to enable launch of retail Electricity Company. Secured FERC approval for market-based rate authority.

Strategic Energy 2001- 2004
Director, Regulatory Affairs,

For a $2 Billion retail electric and gas services firm, served on the company's Leadership team, managing a regulatory group of 15 people. Created and/or protected more than $400 million in market opportunities through regulatory channels. Created the leading industry voice on policy issues; Led the development of regulatory strategy, advocacy campaigns, the oversight of regulatory risk and the attainment of desired regulatory results, advocating across 15 states and at FERC.

Arthur Andersen Business Consulting 1998 - 2001
Senior Manager

Developed and grew Andersen's transmission restructuring business in the eastern half of US market. Achieved consulting sales in excess of $2 million annually. Projects included complete restructuring and development of new transmission entities such as American Transmission Company and Independent Transmission Company.

Putnam, Hayes and Bartlett, Inc 1995 - 1998
Associate Consultant

Associate consultant in firm's energy and environmental consulting practice with expertise in environmental asset (SO_2, CO_2 and NO_X credits) valuation.

Education

Carnegie Mellon University, Tepper School of Business
MSIA (MBA) with concentrations in finance, entrepreneurship, and environmental management
Self-designed major with supplemental coursework taken in Public Policy and Engineering Schools.

- Entrepreneur of the Year Award, Don Jones Center for Entrepreneurship. Business plan developed for environmental emissions (SO_2, NO_x) trading company.
- Thomas M. Kerr Ethics in Business Award.

University of Maryland
B.S. in Transportation and Logistics

Programs for Life
Certified Leadership Development Trainer

Exhibit FL-2

Frank Lacey
Detailed List of Testimony, Speeches and Papers

Prepared Direct Testimony of Frank Lacey On Behalf of Strategic Energy, LLC, before the Public Utilities Commission of the State of California in the matter of the *Order Instituting Rulemaking Regarding the Implementation of the Suspension of Direct Access Pursuant to Assembly Bill 1X and Decision 01-09-060*. Docket No. R. 02-01-011. June 6, 2002.

Prepared Rebuttal Testimony of Frank Lacey On Behalf of Strategic Energy, LLC before the Public Utilities Commission of the State of California in the matter of the *Order Instituting Rulemaking Regarding the Implementation of the Suspension of Direct Access Pursuant to Assembly Bill 1X and Decision 01-09-060*. Docket No. R. 02-01-011. June 20, 2002

Cross Examination testimony of On Behalf of Strategic Energy, LLC before the Public Utilities Commission of the State of California in the matter of the *Order Instituting Rulemaking Regarding the Implementation of the Suspension of Direct Access Pursuant to Assembly Bill 1X and Decision 01-09-060*. Docket No. R. 02-01-011. July 2002.

Prepared Testimony of Frank Lacey on the subject of truing up the CERS Fee On Behalf of Strategic Energy, LLC before the Public Utilities Commission Of the State Of California in the matter of the *Order Instituting Rulemaking Regarding the Implementation of the Suspension of Direct Access Pursuant to Assembly Bill 1X and Decision 01-09-060*. Docket No. R. 02-01-011. March 19, 2003

Prepared Direct Testimony of Frank Lacey on behalf of Strategic Energy L.L.C. before the Pennsylvania Public Utility Commission in the matter *Pennsylvania Public Utility Commission, et al. v.Duquesne Light Company*, Docket Nos. R-00038092, R-00038092C0001 and R-00038092C0002. January 2003.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Strategic Energy L.L. C. Before the Pennsylvania Public Utility Commission in the matter *Pennsylvania Public Utility Commission, et al. v. Duquesne Light Company* Docket Nos. R-00038092, R-00038092C0001 and R-00038092C0002. February 2003.

Prepared Supplemental Testimony of Frank Lacey on behalf of Strategic Energy L.L.C. before the Pennsylvania Public Utility Commission in the matter *Pennsylvania Public Utility Commission, et al. v. Duquesne Light Company* Docket Nos. R-00038092, R-00038092C0001, R-00038092C0002. November 2003

Cross Examination testimony of Frank Lacey on behalf of Strategic Energy L.L.C. before the Pennsylvania Public Utility Commission in the matter *Pennsylvania Public Utility Commission, et al. v. Duquesne Light Company* Docket Nos. R-00038092, R-00038092C0001, R-00038092C0002. July 1, 2003.

Prepared Direct Testimony of Frank Lacey submitted on behalf of Strategic Energy L.L.C. and Dominion Retail, Inc. before the Public Utilities Commission of Ohio in the matters of the *Continuation of the Rate Freeze and Extension of the Market Development Period for The Dayton Power and Light Company* Case No. 02-2779-EL-ATA and the *Application of The Dayton Power and Light Company for Certain Accounting Authority Pursuant to Section 4905.13, Ohio Revised Code* Case No. 02-2879-EL-AAM. May 19, 2003.

Prepared Supplemental Testimony of Frank Lacey submitted on behalf of Strategic Energy L.L.C. and Dominion Retail, Inc. before the Public Utilities Commission of Ohio in the matters of the *Continuation of the Rate Freeze and Extension of the Market Development Period for The Dayton Power and Light Company* Case No. 02-2779-EL-ATA and the *Application of The Dayton Power and Light Company for Certain Accounting Authority Pursuant to Section 4905.13, Ohio Revised Code* Case No. 02-2879-EL-AAM. June 12, 2003.

Deposition Testimony of Frank Lacey submitted on behalf of Strategic Energy L.L.C. and Dominion Retail, Inc. before the Public Utilities Commission of Ohio in the matters of the *Continuation of the Rate Freeze and Extension of the Market Development Period for The Dayton Power and Light Company* Case No. 02-2779-EL-ATA and the *Application of The Dayton Power and Light Company for Certain Accounting Authority Pursuant to Section 4905.13, Ohio Revised Code* Case No. 02-2879-EL-AAM. May 2003 and June 2003.

Cross Examination testimony of Frank Lacey on behalf of Strategic Energy L.L.C. and Dominion Retail, Inc. before the Public Utilities Commission of Ohio in the matters of the *Continuation of the Rate Freeze and Extension of the Market Development Period for The Dayton Power and Light Company* Case No. 02-2779-EL-ATA and the *Application of The Dayton Power and Light Company for Certain Accounting Authority Pursuant to Section 4905.13, Ohio Revised Code* Case No. 02-2879-EL-AAM. June 2003**.**

Oral Testimony of Frank Lacey before the Standing Committee on Energy of the New York State Assembly on the issue of Ensuring a Reliable Supply of Electricity to the People of New York, Chairman Paul D Tonko, presiding. March 6, 2003

Prepared Direct Testimony of Frank Lacey on behalf of Strategic Energy, L.L.C. before the Pennsylvania Public Utility Commission in the matter of the *Petition of Duquesne Light Company for Approval of Plan for Post-Transition Period Provider of Last Resort Service.* Docket No. P-00032071. February 2004.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Strategic Energy, L.L.C. before the Pennsylvania Public Utility Commission in the matter of the *Petition of Duquesne Light Company for Approval of Plan for Post-Transition Period Provider of Last Resort Service.* Docket No. P-00032071. February 2004.

Cross Examination testimony of Frank Lacey on behalf of Strategic Energy, L.L.C. before the Pennsylvania Public Utility Commission in the matter of the *Petition of Duquesne Light Company for Approval of Plan for Post-Transition Period Provider of Last Resort Service.* Docket No. P-00032071. April 1, 2004.

Oral Testimony of Frank Lacey at the *POLR Roundtable* before the Pennsylvania Public Utility Commission re: Optimal Future POLR Design models. May 3, 2004.

Prepared Direct Testimony of Frank Lacey on behalf of Strategic Energy, L.L.C. and Mid-American Energy Company before the Public Utilities Commission of Ohio in the matters of *The Application of the Cincinnati Gas & Electric Company to Modify its Non-Residential Generation Rates to Provide for Market-Based Standard Service Offer Pricing and to Establish a Pilot Alternative Competitively-Bid Service Rate Option Subsequent to Market Development Period*, Case No. 03-93-EL-ATA, *The Application of the Cincinnati Gas & Electric Company for Authority to Modify Current Accounting Procedures for Certain Costs Associated with the Midwest ISO*, Case No. 03-2079-EL-AAM, and *The Application of the Cincinnati Gas & Electric Company for Authority to Modify Current Accounting Procedures for Capital investment in its Electric Transmission and Distribution System and to Establish a Capital Investment Reliability Rider to be Effective After the Market Development Period*, Case Nos. 03-2080-EL-AAM and 03-2080-EL-ATA. May 6, 2003.

Deposition of Frank Lacey in the matters of *The Application of the Cincinnati Gas & Electric Company to Modify its Non-Residential Generation Rates to Provide for Market-Based Standard Service Offer Pricing and to Establish a Pilot Alternative Competitively-Bid Service Rate Option Subsequent to Market Development Period*, Case No. 03-93-EL-ATA, *The Application of the Cincinnati Gas & Electric Company for Authority to Modify Current Accounting Procedures for Certain Costs Associated with the Midwest ISO*, Case No. 03-2079-EL-AAM, and *The Application of the Cincinnati Gas & Electric Company for Authority to Modify Current Accounting Procedures for Capital investment in its Electric Transmission and Distribution System and to Establish a Capital Investment Reliability Rider to be Effective After the Market Development Period*, Case Nos. 03-2080-EL-AAM and 03-2080-EL-ATA. May 2003.

Cross Examination Testimony of Frank Lacey on behalf of Strategic Energy, L.L.C. and Mid-American Energy Company before the Public Utilities Commission of Ohio in the matters of *The Application of the Cincinnati Gas & Electric Company to Modify its Non-Residential Generation Rates to Provide for Market-Based Standard Service Offer Pricing and to Establish a Pilot Alternative Competitively-Bid Service Rate Option Subsequent to Market Development Period*, Case No. 03-93-EL-ATA, *The Application of the Cincinnati Gas & Electric Company for Authority to Modify Current Accounting Procedures for Certain Costs Associated with the Midwest ISO*, Case

No. 03-2079-EL-AAM, and *The Application of the Cincinnati Gas & Electric Company for Authority to Modify Current Accounting Procedures for Capital investment in its Electric Transmission and Distribution System and to Establish a Capital Investment Reliability Rider to be Effective After the Market Development Period*, Case Nos. 03-2080-EL-AAM and 03-2080-EL-ATA. May 18, 2003.

Oral Testimony of Frank Lacey before the Michigan Senate Committee on Technology and Energy on the subject of revision to Public Act 141, the Michigan Electricity Choice and Restructuring Act, Chairman Bruce Patterson, Presiding. May 19, 2004.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Maryland Senate Finance Committee on Senate Bill 561 on the subject of communications between electric companies and suppliers to enhance the development of competitive electric markets, Chairman Thomas Middleton, Presiding. March 7, 2006.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Maryland Senate Finance Committee on Senate Bills 814, 1048, 1051 and 1078 on the subject of retail electricity market design, Chairman Thomas Middleton, Presiding. March 14, 2006.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Maryland House of Delegates Economic Matters Committee on House Bills 1334, 1654 and 1712 on the subject of retail electricity market design, Chairman Dereck Davis, Presiding. March 14, 2006.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utility Commission in the Matter of *Petition of Direct Energy Services, LLC for Emergency Order*, Docket No. P-00062205, April 11, 2006.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utility Commission in the Matter of *Policies to Mitigate Potential Electricity Price Increases*, Docket No. M-00061957, June 22, 2006.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Duquesne Light Company Base Rate Case*, Docket No. R-00061346, July 7, 2006. (Case Settled)

Prepared Rebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Duquesne Light Company Base Rate Case*, Docket No. R-00061346, August 2, 2006. (Case Settled)

Prepared Surrebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Duquesne Light Company Base Rate Case*, Docket No. R-00061346, August 16, 2006. (Case Settled)

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Petition of PPL Electric Utilities Corporation for Approval of Competitive Bridge Plan*, Docket No. P-00062227, November 15, 2006.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Petition of PPL Electric Utilities Corporation for Approval of Competitive Bridge Plan*, Docket No. P-00062227, December 6, 2006.

Prepared Surrebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Petition of PPL Electric Utilities Corporation for Approval of Competitive Bridge Plan*, Docket No. P-00062227, December 15, 2006.

Oral Rejoinder Testimony and Cross-examination of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Petition of PPL Electric Utilities Corporation for Approval of Competitive Bridge Plan*, Docket No. P-00062227, December 15, 2006.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania House of Representatives, Consumer Affairs Committee, Honorable Joseph Preston Jr., Chairman, March 15, 2007.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services, LLC and the Retail Energy Supply Association before the Pennsylvania Public Utilities Commission in the Matter of *Petition of Duquesne Light Company for Approval of Default Service Plan for the Period January 1, 2008 through December 31, 2010*, Docket No. P-00072247, March 29, 2007. (case settled)

Prepared Rebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC and the Retail Energy Supply Association before the Pennsylvania Public Utilities Commission in the Matter of *Petition of Duquesne Light Company for Approval of Default Service Plan for the Period January 1, 2008 through December 31, 2010*, Docket No. P-00072247, April 12, 2007. (case settled)

Prepared Surrebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC and the Retail Energy Supply Association before the Pennsylvania Public Utilities Commission in the Matter of *Petition of Duquesne Light Company for Approval of Default Service Plan for the Period January 1, 2008 through December 31, 2010*, Docket No. P-00072247, April 20, 2007. (case settled)

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Petition of Pike County Light & Power Company for Expedited Approval of its Default Service Implementation Plan, Docket No.* P-00072245, March 28, 2007.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Petition of Pike County Light & Power Company for Expedited Approval of its Default Service Implementation Plan, Docket No.* P-00072245, April 11, 2007.

Oral Surrebuttal Testimony and Cross-examination Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania Public Utilities Commission in the Matter of *Petition of Pike County Light & Power Company for Expedited Approval of its Default Service Implementation Plan, Docket No.* P-00072245, April 19, 2007.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services, LLC, before the Maryland Public Service Commission *In the Matter of the Commission's Investigation of Investor-owned Electric Companies' Standard Offer Service for Residential and Small Commercial Customers in Maryland*, Case No. 9117, September 14, 2007.

Prepared Reply Testimony of Frank Lacey on behalf of Direct Energy Services, LLC, before the Maryland Public Service Commission *In the Matter of the Commission's Investigation of Investor-owned Electric Companies' Standard Offer Service for Residential and Small Commercial Customers in Maryland*, Case No. 9117, September 28, 2007.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC, before the Maryland Public Service Commission *In the Matter of the Commission's Investigation of Investor-owned Electric Companies' Standard Offer Service for Residential and Small Commercial Customers in Maryland*, Case No. 9117, October 2007.

Oral Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Pennsylvania House of Representatives Republican Policy Committee, Honorable Michael Turzai, Chairman, March 17, 2008.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services, LLC and the Retail Energy Supply Association before the Pennsylvania Public Utilities Commission in the Matter of *Petition of West Penn Power Company dba Allegheny Power for Approval of its Retail Electric Default Service Program and Competitive Procurement Plan for Service at the Conclusion of the Restructuring Transition Period, Docket No.* P-00072342, February 12, 2008.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC and the Retail Energy Supply Association before the Pennsylvania Public Utilities Commission in the Matter of *Petition of West Penn Power Company dba Allegheny Power for Approval of its Retail Electric Default Service Program and Competitive Procurement Plan for Service at the Conclusion of the Restructuring Transition Period, Docket No.* P-00072342, March 11, 2008.

Prepared Surrebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC and the Retail Energy Supply Association before the Pennsylvania Public Utilities Commission in the Matter of *Petition of West Penn Power Company dba Allegheny Power for Approval of its Retail Electric Default Service Program and Competitive Procurement Plan for Service at the Conclusion of the Restructuring Transition Period, Docket No.* P-00072342, March 25, 2008.

Oral Cross-examination Testimony of Frank Lacey on behalf of Direct Energy Services, LLC and the Retail Energy Supply Association before the Pennsylvania Public Utilities Commission in the Matter of *Petition of West Penn Power Company dba Allegheny Power for Approval of its Retail Electric Default Service Program and Competitive Procurement Plan for Service at the Conclusion of the Restructuring Transition Period, Docket No.* P-00072342, April 2, 2008.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services, LLC, before the Pennsylvania Public Utility Commission in the matter of the *Joint Application of West Penn Power Company d/b/a Allegheny Power, Trans-Allegheny Interstate Line Company and FirstEnergy Corp. for a Certificate of Public Convenience under Section 1102(a)(3) of the Public Utility Code approving a change of control of West Penn Power Company And Trans-Allegheny Interstate Line Company,* Docket Nos. A-2010-2176520 and A-2010-2176732, August 17, 2010

Prepared Sur-Rebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC, before the Pennsylvania Public Utility Commission in the matter of the *Joint Application of West Penn Power Company d/b/a Allegheny Power, Trans-Allegheny Interstate Line Company and FirstEnergy Corp. for a Certificate of Public Convenience under Section 1102(a)(3) of the Public Utility Code approving a change of control of West Penn Power Company And Trans-Allegheny Interstate Line Company,* Docket Nos. A-2010-2176520 and A-2010-2176732, October 1, 2010.

Oral Cross-examination Testimony of Frank Lacey on behalf of Direct Energy Services, LLC, before the Pennsylvania Public Utility Commission in the matter of the *Joint Application of West Penn Power Company d/b/a Allegheny Power, Trans-Allegheny Interstate Line Company and FirstEnergy Corp. for a Certificate of Public Convenience under Section 1102(a)(3) of the Public Utility Code*

approving a change of control of West Penn Power Company And Trans-Allegheny Interstate Line Company, Docket Nos. A-2010-2176520 and A-2010-2176732, October 5, 2010.

Oral Testimony of Frank Lacey on behalf of Comverge, Inc. at FERC Technical Conference in the Matter of *PJM Interconnection, L.L.C.*, Docket No. ER11-3322-000, July 29, 2011, discussing the topic of appropriate methodologies to estimate load reductions during a demand response curtailment event.

Prepared Direct Testimony of Frank Lacey on behalf of Comverge, Inc., before the Illinois Commerce Commission in the matter of *Commonwealth Edison Company Petition for Statutory Approval of Smart Grid Advanced Metering Infrastructure Deployment Plan Pursuant to Section 16-108.6 of the Public Utilities Act*, Docket No. 12-0298, May 11, 2012.

Oral Cross-examination Testimony of Frank Lacey on behalf of Comverge, Inc., before the Illinois Commerce Commission in the matter of *Commonwealth Edison Company Petition for Statutory Approval of Smart Grid Advanced Metering Infrastructure Deployment Plan Pursuant to Section 16-108.6 of the Public Utilities Act*, Docket No. 12-0298, May 23, 2012.

Prepared Direct Testimony of Frank Lacey On Behalf of Comverge, Inc., before the Illinois Commerce Commission in the matter of *Ameren Illinois Company Petition for Statutory Approval of a Smart Grid Advanced Metering Infrastructure Deployment Plan Pursuant to Section 16-108.6 of the Public Utilities Act*, Docket No. 12-0244 on rehearing, August 24, 2012.

Oral Cross-examination Testimony of Frank Lacey On Behalf of Comverge, Inc., before the Illinois Commerce Commission in the matter of *Ameren Illinois Company Petition for Statutory Approval of a Smart Grid Advanced Metering Infrastructure Deployment Plan Pursuant to Section 16-108.6 of the Public Utilities Act*, Docket No. 12-0244 on rehearing, September 20, 2012.

Prepared Direct Testimony of Frank Lacey on Behalf of Comverge, Inc., before the Illinois Commerce Commission in the matter of *Commonwealth Edison Company's Petition for Approval of Tariffs Implementing ComEd's Proposed Peak Time Rebate Program*, Docket No. 12-0484, October 25, 2012.

Oral Cross-examination Testimony of Frank Lacey on Behalf of Comverge, Inc., before the Illinois Commerce Commission in the matter of *Commonwealth Edison Company's Petition for Approval of Tariffs Implementing ComEd's Proposed Peak Time Rebate Program*, Docket No. 12-0484, December 7, 2012.

Prepared Direct Testimony of Frank Lacey on Behalf of Comverge, Inc., before the Maryland Public Service Commission in the matter of *The Investigation of the Process and Criteria for Use in Development*

of Requests for Proposal by the Maryland Investor-Owned Utilities for New Generation to Alleviate Potential Short-Term Reliability Problems in the State of Maryland, Case No. 9149, January 31, 2013.

Prepared Supplemental Direct Testimony of Frank Lacey on Behalf of Comverge, Inc., before the Maryland Public Service Commission in the matter of *The Investigation of the Process and Criteria for Use in Development of Requests for Proposal by the Maryland Investor-Owned Utilities for New Generation to Alleviate Potential Short-Term Reliability Problems in the State of Maryland*, Case No. 9149, February 25, 2013.

Prepared Direct Testimony of Frank Lacey on Behalf of Comverge, Inc., before the Illinois Interstate Commerce Commission in the matter of *Ameren Illinois Company, d/b/a Ameren Illinois, Peak Time Rebate Program*, Docket No. 13-0105, May 30, 2013.

Oral Testimony of Frank Lacey on behalf of Comverge, Inc. at FERC Technical Conference in the Matter of *PJM Interconnection, L.L.C.*, Docket No. ER13-2108-000, October 11, 2013, discussing the appropriate information requirements for demand response offers made three years prior to a delivery year.

Oral Testimony and Cross Examination of Frank Lacey on behalf of Comverge, Inc, before the Utah Public Service Commission, *In the Matter of Rocky Mountain Power for Approval to Cancel Schedule 194*, Docket No. 13-035-136, September 12, 2013.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy before the Massachusetts Department of Public Utilities in the *Investigation as to the Propriety of Proposed Tariff Change* in response to the Petition of Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid, Docket Number DPU 15-155, March 18, 2016.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Direct Energy before the Massachusetts Department of Public Utilities in the *Investigation as to the Propriety of Proposed Tariff Change* in response to the Petition of Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid, Docket Number DPU 15-155, April 28, 2016.

Oral Cross-examination Testimony of Frank Lacey on behalf of Direct Energy before the Massachusetts Department of Public Utilities in the *Investigation as to the Propriety of Proposed Tariff Change* in response to the Petition of Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid, Docket Number DPU 15-155, May 18, 2016.

Expert Rebuttal Report and Damage Summary of Frank Lacey, Response to the Review Submitted by Nathan Katzenstein, prepared on behalf of Astral Energy in the matter of *Treetop Development, et*

al. v. Astral Energy, et al., Docket #: BER-L-9414-13, Superior Court of New Jersey, Bergen County, December 9, 2016.

Expert Reply (Sur-rebuttal) of Frank Lacey, Reply to the Response Submitted by Nathan Katzenstein, prepared on behalf of Astral Energy in the matter of *Treetop Development, et al. v. Astral Energy, et al.,* Docket #: BER-L-9414-13, Superior Court of New Jersey, Bergen County, April 28, 2017.

Deposition of Frank Lacey on the topic of his Expert Rebuttal Report and Damage Summary prepared on behalf of Astral Energy in the matter of *Treetop Development, et al. v. Astral Energy, et al.*, Docket #: BER-L-9414-13, Superior Court of New Jersey, Bergen County, May 17, 2017.

Oral Testimony and Cross-examination Testimony on behalf of Astral Energy in the matter of *Treetop Development, et al. v. Astral Energy, et al.,* Docket #: BER-L-9414-13, Superior Court of New Jersey, Bergen County, June 5, 2017.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Clearview Energy before the Pennsylvania Public Utilities Commission in *Pennsylvania PUC v. Clearview Electric, Inc.*, Docket No. C-2016-2543592, January 9, 2017.

Prepared Direct Testimony of Frank Lacey on behalf of the Cape Light Compact before the Massachusetts Department of Public Utilities in the *Petition of NSTAR Electric Company and Western Massachusetts Electric Company d/b/a Eversource Energy for Approval of their Grid Modernization Plans*, Docket No. D.P.U. 15-122/123, March 10, 2017.

Oral Cross-examination Testimony of Frank Lacey (as part of the Cape Light Compact Panel of Witnesses) before the Massachusetts Department of Public Utilities in the *Petition of NSTAR Electric Company and Western Massachusetts Electric Company d/b/a Eversource Energy for Approval of their Grid Modernization Plans*, Docket No. D.P.U. 15-122/123, May 31, 2017.

Prepared Direct Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the Massachusetts Department of Public Utilities in the *Petition of NSTAR Electric Company and Western Massachusetts Electric Company each d/b/a Eversource Energy for Approval of an Increase in Base Distribution Rates for Electric Service Pursuant to G.L. C. 164, § 94 and 220 C.M.R. § 5.00*, Docket No. D.P.U. 17-05, April 28, 2017.

Oral Cross-examination Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the Massachusetts Department of Public Utilities in the *Petition of NSTAR Electric Company and Western Massachusetts Electric Company each d/b/a Eversource Energy for Approval of an Increase in Base Distribution*

Rates for Electric Service Pursuant to G.L. C. 164, § 94 and 220 C.M.R. § 5.00, Docket No. D.P.U. 17-05, June 27, 2017.

Prepared Direct Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the New York Public Service Commission in the *Matter of Eligibility Criteria for Energy Service Companies*, Case No. 15-M-0127, in the *Proceeding on the Motion of the Commission to Assess Certain Aspects of the Residential and Small Non-Residential Retail Energy Markets in New York State*, Case No. 12-M-0476, and in the *Matter of Retail Access Business Rules*, Case No. 98-M-1343, September 15, 2017.

Prepared Rebuttal Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the New York Public Service Commission in the *Matter of Eligibility Criteria for Energy Service Companies*, Case No. 15-M-0127, in the *Proceeding on the Motion of the Commission to Assess Certain Aspects of the Residential and Small Non-Residential Retail Energy Markets in New York State*, Case No. 12-M-0476, and in the *Matter of Retail Access Business Rules*, Case No. 98-M-1343, October 27, 2017.

Oral Cross-examination Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the New York Public Service Commission in the *Matter of Eligibility Criteria for Energy Service Companies*, Case No. 15-M-0127, in the *Proceeding on the Motion of the Commission to Assess Certain Aspects of the Residential and Small Non-Residential Retail Energy Markets in New York State*, Case No. 12-M-0476, and in the *Matter of Retail Access Business Rules*, Case No. 98-M-1343, November, 2017.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services and its Affiliates before the Virginia State Commerce Commission in the *Application of Virginia Electric and Power Company for Approval of 100% Renewable Energy Tariffs Pursuant to Subsection 56-577 A 5 and 56-234 of the Code of Virginia*, Docket No. PUR-2017-00060, August 23, 2017.

Oral Surrebuttal and Cross-examination Testimony of Frank Lacey on behalf of Direct Energy Services and its Affiliates before the Virginia State Commerce Commission in the *Application of Virginia Electric and Power Company for Approval of 100% Renewable Energy Tariffs Pursuant to Subsection 56-577 A 5 and 56-234 of the Code of Virginia*, Docket No. PUR-2017-00060, December 4, 2017.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy and its affiliates before the Commonwealth of Virginia State Corporate Commission in the *Application of Virginia Electric and Power Company for Approval of 100 Percent Renewable Energy Tariffs for Residential and Non-residential Customers Pursuant to SS 56-577 A 5 and 56-234 of the Code of Virginia*, Case No. PUR-2017-00157, April 17, 2018

Oral Direct and Cross-examination Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the Public Service Commission of the State of Delaware, *In the Matter of the Review of Customer Choice in the State of Delaware*, Docket No. 15-1693, April 19, 2018.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy and Direct Energy Solar before the Rhode Island Public Utilities Commission in the matter of *The Narragansett Electric Co. d/b/a National Grid's Proposed Power Sector Transformation (PST) Vision and Implementation Plan*, Docket No. 4780, April 25, 2018, (Case Settled).

Oral Testimony on behalf of the Advanced Energy Management Alliance before the Pennsylvania Public Utilities Commission *En Banc Hearing for Supplier Consolidated Billing*, Docket No. M-2018-2645254, June 14, 2018.

Prepared Supplemental Direct Testimony of Frank Lacey on behalf of Direct Energy and its affiliates before the Commonwealth of Virginia State Corporate Commission in the *Application of Virginia Electric and Power Company for Approval of 100 Percent Renewable Energy Tariffs for Residential and Non-residential Customers Pursuant to SS 56-577 A 5 and 56-234 of the Code of Virginia*, Case No. PUR-2017-00157, June 19, 2018.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy and its affiliates before the New Jersey Board of Public Utilities, *In the Matter of the Petition of Public Service Electric and Gas Company for Approval of an Increase in Electric and Gas Rates and for Changes in the Tariffs for Electric and Gas Service, B.P.U.N.J. No. 16 Electric and B.P.U.N.J. No. 16 Gas, and for Changes in Depreciation Rates, Pursuant to N.J.S.A. 48:2-18, N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1, and for Other Appropriate Relief*, BPU Docket Nos. ER18010029 and GR18010030, OAL Docket No. PUC 01151-18, August 6, 2018, (Case Settled).

Oral Testimony and Cross Examination of Frank Lacey (as part of Direct Energy Panel) before the Rhode Island Public Utilities Commission in the matter of *The Narragansett Electric Co. d/b/a National Grid's 2018 Standard Offer Service (SOS) Procurement Plan and 2018 Renewable Energy Standard (RES) Procurement Plan*, Docket No. 4692, August 27, 2018.

Oral surrebuttal testimony and cross examination of Frank Lacey on behalf of Direct Energy and its affiliates before the Commonwealth of Virginia State Corporate Commission in the *Application of Virginia Electric and Power Company for Approval of 100 Percent Renewable Energy Tariffs for Residential and Non-residential Customers Pursuant to SS 56-577 A 5 and 56-234 of the Code of Virginia*, Case No. PUR-2017-00157, September 18, 2018.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy *In the Matter of the Long-Term Forecast Report of Ohio Power Company and Related Matters; In the Matter of the Application Seeking Approval of Ohio Power Company's Proposal to Enter Into Renewable Energy Purchase Agreements for Inclusion in the Renewable Generation Rider; In the Matter of the Application of Ohio Power Company to Amend its Tariffs*, Case Nos. 18-501-EL-FOR; 18-1392-EL-RDR and 18-1393-EL-ATA, January 2, 2019.

Oral rebuttal testimony and cross-examination of Frank Lacey on behalf of Direct Energy *In the Matter of the Long-Term Forecast Report of Ohio Power Company and Related Matters; In the Matter of the Application Seeking Approval of Ohio Power Company's Proposal to Enter Into Renewable Energy Purchase Agreements for Inclusion in the Renewable Generation Rider; In the Matter of the Application of Ohio Power Company to Amend its Tariffs*, Case Nos. 18-501-EL-FOR; 18-1392-EL-RDR and 18-1393-EL-ATA, January 23, 2019.

Oral Testimony of Frank Lacey On behalf of Direct Energy and its Affiliate Companies in Opposition to Senate Bill 716,
Before the Maryland Senate Finance Committee, Honorable Delores Kelley, Chair, March 5, 2019.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy Services and Direct Energy Business before the Virginia State Corporation Commission in the *Application of Virginia Electric and Power Company for Approval to Establish Rate Schedule, Designated Rate Schedule MBR, Pursuant to §§ 56-234 A of the Code of Virginia,* Case No. PUR-2018-00192, June 13, 2019.

Oral surrebuttal testimony and cross examination of Frank Lacey on behalf of Direct Energy Services and Direct Energy Business before the Virginia State Corporation Commission in the *Application of Virginia Electric and Power Company for Approval to Establish Rate Schedule, Designated Rate Schedule MBR, Pursuant to §§ 56-234 A of the Code of Virginia,* Case No. PUR-2018-00192, July 26, 2019.

Oral direct testimony and cross examination of Frank Lacey on behalf of Direct Energy Business before the Virginia State Corporation Commission on the *Motion of Direct Energy Business for Temporary Injunctive Relief and Request for Expedited Action*, Case No. PUR-2019-00117, August 7, 2019.

Oral direct testimony and cross examination of Frank Lacey on behalf of Direct Energy Business before the Virginia State Corporation Commission in the joint hearing in the *Petition of Virginia Electric and Power Company for a Declaratory Judgement* against Direct Energy and the *Petition of Virginia Electric and Power Company for a Declaratory Judgement* against Calpine Energy Solutions, Case Nos. PUR-2019-00117 and PUR-2019-00118, August 20, 2019.

Prepared Direct Testimony of Frank Lacey on behalf of the Energy Supplier Coalition before the Maryland Public Service Commission in the *Application of Baltimore Gas & Electric Company to Adjust Electric and Gas Base Rates*, Case No. 9610, September 10, 2019.

Prepared Rebuttal Testimony of Frank Lacey on behalf of the Energy Supplier Coalition before the Maryland Public Service Commission in the *Application of Baltimore Gas & Electric Company to Adjust Electric and Gas Base Rates*, Case No. 9610, October 4, 2019.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy before the Virginia State Corporate Commission in *the Application of Virginia Electric and Power Company For Approval of a 100 Percent Renewable Energy Tariff, Designated Rider TRG, Pursuant to 56-577 A 5 and 56-234 of the Code of Virginia*, Case No. PUR-2019-00094, October 17, 2019.

Prepared Surrebuttal Testimony of Frank Lacey on behalf of the Energy Supplier Coalition before the Maryland Public Service Commission in the *Application of Baltimore Gas & Electric Company to Adjust Electric and Gas Base Rates*, Case No. 9610, October 22, 2019.

Prepared Rejoinder Testimony of Frank Lacey on behalf of the Energy Supplier Coalition before the Maryland Public Service Commission in the *Application of Baltimore Gas & Electric Company to Adjust Electric and Gas Base Rates*, Case No. 9610, November 8, 2019.

Oral testimony and cross-examination of Frank Lacey on behalf of the Energy Supplier Coalition before the Maryland Public Service Commission in the *Application of Baltimore Gas & Electric Company to Adjust Electric and Gas Base Rates*, Case No. 9610, November 14, 2019.

Oral Rebuttal Testimony of Frank Lacey on behalf of Direct Energy before the Virginia State Corporate Commission in *the Application of Virginia Electric and Power Company For Approval of a 100 Percent Renewable Energy Tariff, Designated Rider TRG, Pursuant to 56-577 A 5 and 56-234 of the Code of Virginia*, Case No. PUR-2019-00094, November 21, 2019.

Affidavit of Frank Lacey in opposition to Plaintiffs' Motion for Class Certification before the Supreme Court of New York, County of New York, IAS Part 17, in *BLT Steak, LLC and BLT Fish LLC v. Liberty Power Corp., LLC, d/b/a Liberty Power New York and Liberty Power Holdings LLC*, Index No 151293/2013 (S Hagler, J.S.C.) Mot. Seq. 11, February 20, 2020.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy before the Virginia State Corporation Commission in *Commonwealth of Virginia, ex rel. State Corporation Commission Ex Parte: Allocating RPS costs to Certain Customers of Virginia Electric and*

Power Company, Case No. PUR-2020-0164 (Rider CE), February 19, 2021.

Prepared Direct Testimony of Frank Lacey on behalf of Direct Energy before the Virginia State Corporation Commission in *Commonwealth of Virginia, ex rel. State Corporation Commission Ex Parte: Allocating RPS costs to Certain Customers of Virginia Electric and Power Company*, Case No. PUR-2020-0164 (Rider NBC), February 19, 2021.

Oral Surrebuttal Testimony and Cross-examination of Frank Lacey on behalf of Direct Energy before the Virginia State Corporation Commission in *Commonwealth of Virginia, ex rel. State Corporation Commission Ex Parte: Allocating RPS costs to Certain Customers of Virginia Electric and Power Company*, Case No. PUR-2020-0164 (Rider NBC), March 29, 2021.

Oral Testimony of Frank Lacey on Behalf of NRG Energy, Inc, in Opposition to RB 6526, before the Connecticut General Assembly Energy and Technology Committee, Honorable Norman Needleman and Honorable David Arconti, Co-Chairmen, March 4, 2021.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Maryland Public Service Commission, *In the Matter of the Complaint filed by Staff of the Public Service Commission against Direct Energy Services, LLC*, Case No. 9614, March 19, 2021.

Prepared Surrebuttal Testimony of Frank Lacey on behalf of Direct Energy Services, LLC before the Maryland Public Service Commission, *In the Matter of the Complaint filed by Staff of the Public Service Commission against Direct Energy Services, LLC, Case No. 9614*, April 9, 2021.

Prepared Testimony in Support of Settlement of Frank Lacey on behalf of Direct Energy Services, LLC before the Maryland Public Service Commission, *In the Matter of the Complaint filed by Staff of the Public Service Commission against Direct Energy Services, LLC, Case No. 9614*, May 5, 2021.

Prepared Direct Testimony of Frank Lacey on behalf of EnergyMark LLC, Vineyard Oil and Gas Company, Mid American Natural Resources LLC, and Total Energy Resources LLC ("Gas Supplier Companies") before the Pennsylvania Public Utility Commission in *EnergyMark LLC, Vineyard Oil and Gas Company, Mid American Natural Resources LLC, and Total Energy Resources LLC v. National Fuel Gas Distribution*, Docket No. C-2020-3019621, March 5, 2021.

Prepared Surrebuttal Testimony of Frank Lacey on behalf of EnergyMark LLC, Vineyard Oil and Gas Company, Mid American Natural Resources LLC, and Total Energy Resources LLC ("Gas Supplier Companies") before the Pennsylvania Public Utility Commission in *EnergyMark LLC, Vineyard Oil and Gas Company, Mid*

American Natural Resources LLC, and Total Energy Resources LLC v. National Fuel Gas Distribution, Docket No. C-2020-3019621, April 16, 2021.

Oral Testimony and Cross-examination of Frank Lacey on behalf of EnergyMark LLC, Vineyard Oil and Gas Company, Mid American Natural Resources LLC, and Total Energy Resources LLC ("Gas Supplier Companies") before the Pennsylvania Public Utility Commission in *EnergyMark LLC, Vineyard Oil and Gas Company, Mid American Natural Resources LLC, and Total Energy Resources LLC v. National Fuel Gas Distribution*, Docket No. C-2020-3019621, April 29, 2021.

Prepared Direct Testimony of Frank Lacey on behalf of IGS Energy Corporation and Direct Energy, LLC before the Public Utilities Commission of Ohio *In the Matter of the Application of Ohio Power Company for an Increase in Electric Distribution Rates, For Tariff Approval and For Approval to Change Accounting Methods*, Case Nos. 20-0585-EL-AIR, 20-0586-EL-ATA and 20-0587-EL-AAM, April 20, 2021.

Oral Testimony and Cross-examination of Frank Lacey on behalf of IGS Energy Corporation and Direct Energy, LLC before the Public Utilities Commission of Ohio *In the Matter of the Application of Ohio Power Company for an Increase in Electric Distribution Rates, For Tariff Approval and For Approval to Change Accounting Methods*, Case Nos. 20-0585-EL-AIR, 20-0586-EL-ATA and 20-0587-EL-AAM, May 18, 2021.

Direct Testimony of Frank Lacey on Behalf of The Retail Energy Supply Association and Interstate Gas Supply, Inc. before the Public Utilities Commission of Ohio *In the Matter of the Application of Duke Energy Ohio, Inc. for an Adjustment to Rider MGP Rates, Case No.* 14-0375-GA-RDR (and 17 other dockets), November 12, 2021.

Deposition of Frank Lacey on Behalf of The Retail Energy Supply Association and Interstate Gas Supply, Inc. before the Public Utilities Commission of Ohio *In the Matter of the Application of Duke Energy Ohio, Inc. for an Adjustment to Rider MGP Rates, Case No.* 14-0375-GA-RDR (and 17 other dockets), November 15, 2021.

Oral Testimony and Cross-examination of Frank Lacey on Behalf of The Retail Energy Supply Association and Interstate Gas Supply, Inc. before the Public Utilities Commission of Ohio *In the Matter of the Application of Duke Energy Ohio, Inc. for an Adjustment to Rider MGP Rates, Case No.* 14-0375-GA-RDR (and 17 other dockets), November 18, 2021.

Prepared Direct Testimony of Frank Lacey on Behalf of Direct Energy (an NRG Company) before the Virginia State Corporation Commission *In the Matter of: Establishing A Proceeding Concerning the Allocation of RPS-Related Costs and the Determination Of*

Certain Proxy Values For Virginia Electric and Power, Docket No. PUR-2021-00156, June 7, 2022.

Prepared Rebuttal Testimony of Frank Lacey on behalf of Philadelphia Gas Works before the Pennsylvania Public Utilities Commission in *Grays Ferry Cogeneration Partnership and Vicinity Energy Philadelphia, Inc v. Philadelphia Gas Works*, Docket No. C-2021-3029259, June 17, 2022.

Prepared Surrebuttal Testimony of Frank Lacey on behalf of Philadelphia Gas Works before the Pennsylvania Public Utilities Commission in *Grays Ferry Cogeneration Partnership and Vicinity Energy Philadelphia, Inc v. Philadelphia Gas Works*, Docket No. C-2021-3029259, July 22, 2022.

Prepared Expert Opinion Report, "An Analysis of the Value of Energy, Capacity and REC Sales from the Ahoskie-South Solar Farm; A Review of Contract and Market-based Outcomes", on behalf of Solar Green Development, LLC in *Solar Green Development, LLC v Kruger Energy (USA) Renewables, LLC*, Civil Action No.: 2:21-cv-00038-M, August 1, 2022.

Oral Testimony and Cross-examination of Frank Lacey on Behalf of Direct Energy (an NRG Company) before the Virginia State Corporation Commission *In the Matter of: Establishing A Proceeding Concerning the Allocation of RPS-Related Costs and the Determination Of Certain Proxy Values For Virginia Electric and Power*, Docket No. PUR-2021-00156, August 9, 2022.

Oral Testimony and Cross-Examination of Frank Lacey on behalf of Philadelphia Gas Works before the Pennsylvania Public Utilities Commission in *Grays Ferry Cogeneration Partnership and Vicinity Energy Philadelphia, Inc v. Philadelphia Gas Works*, Docket No. C-2021-3029259, August 9, 2022.

Prepared Direct Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the Public Utilities Commission of Ohio *In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of a General Exemption of Certain Natural Gas Commodity Sales Services or Ancillary Services*, Case No. 21-0903-GA-EXM, *In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval*, Case No. 21-0904-GA-ATA, and *In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods*, Case No. 21-0905-GA-AAM, September 7, 2022.

Prepared Expert Reply Report, "An Analysis of The Berkeley Research Group Report; Reply to Identify Flawed Data", on behalf of Solar Green Development, LLC in *Solar Green Development, LLC v Kruger Energy (USA) Renewables, LLC*, Civil Action No.: 2:21-cv-00038-M, September 21, 2022.

Deposition of Frank Lacey, on behalf of Solar Green Development, LLC in *Solar Green Development, LLC v Kruger Energy (USA) Renewables, LLC*, Civil Action No.: 2:21-cv-00038-M, October 7, 2022.

Prepared Direct Testimony of Frank Lacey on Behalf of Direct Energy (an NRG Company) before the Virginia State Corporation Commission in the *Petition of Virginia Electric and Power Company For revision of a rate adjustment clause, designated Rider RPS, under § 56-585.1 A 5 d of the Code of Virginia for the Rate Year commencing September 1, 2023*, Docket No. PUR-2022-00208, March 7, 2023.

Oral Testimony of Frank Lacey on Behalf of Direct Energy (an NRG Company) before the Virginia State Corporation Commission in the *Petition of Virginia Electric and Power Company For revision of a rate adjustment clause, designated Rider RPS, under § 56-585.1 A 5 d of the Code of Virginia for the Rate Year commencing September 1, 2023*, Docket No. PUR-2022-00208, April 18, 2023.

Prepared Direct Testimony of Frank Lacey on Behalf of Direct Energy (an NRG Company) before the Virginia State Corporation Commission In the *Petition of Virginia Electric and Power Company For a financing order authorizing the issuance of Deferred fuel cost bonds pursuant to Va. Code §56-24.6:1*, Docket No. PUR-2023-00112, August 9, 2023.

Oral Testimony of Frank Lacey on Behalf of Direct Energy (an NRG Company) before the Virginia State Corporation Commission In the *Petition of Virginia Electric and Power Company For a financing order authorizing the issuance of Deferred fuel cost bonds pursuant to Va. Code §56-24.6:1*, Docket No. PUR-2023-00112, September 6, 2023.

Oral Testimony of Frank Lacey on behalf of the Retail Energy Supply Association before the Public Utilities Commission of Ohio *In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of a General Exemption of Certain Natural Gas Commodity Sales Services or Ancillary Services*, Case No. 21-0903-GA-EXM, *In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval*, Case No. 21-0904-GA-ATA, and *In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods*, Case No. 21-0905-GA-AAM, September 18, 2023.

Prepared Direct Testimony of Frank Lacey on Behalf of Direct Energy (an NRG Company) before the Virginia State Corporation Commission In the *Application of Virginia Electric and Power Company for a 2023 Biennial Review of the Rates, Terms and Conditions for the Provision of Generation, Distribution and Transmission Services Pursuant to 56-585.1 A of the Code of Virginia*, Docket No. PUR-2023-00101, October 10, 2023.

Prepared Direct Testimony of Frank Lacey on Behalf of SCH USA, LLC before the Pennsylvania Public Utility Commission in *SCH USA, LLC v. Aqua Pennsylvania Wastewater, Inc.* Docket Nos. C-2022-3036993 and C-2022-3037118, April 3, 2024.

Prepared Direct Testimony of Frank Lacey on Behalf of Calpine Energy Solutions, LLC, Constellation NewEnergy, Inc., Direct Energy Business, LLC, Direct Energy Services, LLC and MP2 Energy NE LLC D/B/A Shell Energy Solutions Retail Services ("The CSP Coalition") before the Virginia State Corporation Commission in the *Petitions of Appalachian Power Company and Virginia Electric and Power Company for Determining the Treatment of Renewable Energy Customers' Renewable Energy Certificates for Purposes of Each Utility's RPS Program Compliance*, Case No. PUR-2024-00010, June 5, 2024.

Prepared Direct Testimony of Frank Lacey on Behalf of The Illinois Competitive Energy Association and the Retail Energy Supply Association before the Illinois Commerce Commission, in the *Petition of Commonwealth Edison Company for Revenue Neutral Tariff Changes Related to Rate Design*, Docket No. 24-0378, July 24, 2024.

Oral Testimony of Frank Lacey on Behalf of Calpine Energy Solutions, LLC, Constellation NewEnergy, Inc., Direct Energy Business, LLC, Direct Energy Services, LLC and MP2 Energy NE LLC D/B/A Shell Energy Solutions Retail Services ("The CSP Coalition") before the Virginia State Corporation Commission in the *Petitions of Appalachian Power Company and Virginia Electric and Power Company for Determining the Treatment of Renewable Energy Customers' Renewable Energy Certificates for Purposes of Each Utility's RPS Program Compliance*, Case No. PUR-2024-00010, July 31, 2024.

Prepared Direct Testimony of Frank Lacey on Behalf of SCH USA, LLC before the Pennsylvania Public Utility Commission in *Pennsylvania Public Utility Commission v. Aqua Pennsylvania Wastewater, Inc.*, Docket No. R-2024-3047824, August 16, 2024.

Prepared Surrebuttal Testimony of Frank Lacey on Behalf of SCH USA, LLC before the Pennsylvania Public Utility Commission in *SCH USA, LLC v. Aqua Pennsylvania Wastewater, Inc.* Docket Nos. C-2022-3036993 and C-2022-3037118, August 23, 2024.

Prepared Rebuttal Testimony of Frank Lacey on Behalf of The Illinois Competitive Energy Association and the Retail Energy Supply Association before the Illinois Commerce Commission, in the *Petition of Commonwealth Edison Company for Revenue Neutral Tariff Changes Related to Rate Design*, Docket No. 24-0378, September 16, 2024.

Prepared Direct Testimony of Frank Lacey on Behalf of the Retail Energy Advancement League ("REAL") before the Virginia State

Corporation Commission in the *Application of Virginia Electric and Power Company for Approval to Establish a Voluntary, Experimental Companion Tariff to Support Carbon-free and Renewable Energy generation, Designated Schedule CFG, pursuant to § 56-234 B of the Code of Virginia*, Docket No. PUR-2024-00114, September 25, 2024.

Oral Testimony of Frank Lacey on Behalf of the Retail Energy Advancement League ("REAL") before the Virginia State Corporation Commission in the *Application of Virginia Electric and Power Company for Approval to Establish a Voluntary, Experimental Companion Tariff to Support Carbon-free and Renewable Energy generation, Designated Schedule CFG, pursuant to § 56-234 B of the Code of Virginia*, Docket No. PUR-2024-00114, October 30, 2024.

Prepared Direct Testimony of Frank Lacey on Behalf of Nationwide Energy Partners before the Public Utilities Commission of Ohio, *In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Establish a Standard Service Offer Pursuant to Ohio Revised Code Section 4928.143 in the Form of an Electric Security Plan,* Case No. 24-278-EL-SSO et al., January 23, 2025.

Oral Testimony of Frank Lacey on Behalf of Nationwide Energy Partners before the Public Utilities Commission of Ohio, *In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Establish a Standard Service Offer Pursuant to Ohio Revised Code Section 4928.143 in the Form of an Electric Security Plan,* Case No. 24-278-EL-SSO et al., January 10, 2025.

Prepared Direct Testimony of Frank Lacey on Behalf of the Retail Energy Advancement League ("REAL") before the Virginia State Corporation Commission in the Petition of Virginia Electric and Power Company For a 2025 biennial review of the rates, terms and conditions for the provision of generation, distribution and transmission services pursuant to § 56-585.1 A of the Code of Virginia, Docket No. PUR-2025-00058, July 16, 2025.

Oral Testimony of Frank Lacey on Behalf of the Retail Energy Advancement League ("REAL") before the Virginia State Corporation Commission in the Petition of Virginia Electric and Power Company For a 2025 biennial review of the rates, terms and conditions for the provision of generation, distribution and transmission services pursuant to § 56-585.1 A of the Code of Virginia, Docket No. PUR-2025-00058, September 4, 2025.

Prepared Direct Testimony of Frank Lacey on Behalf of the Retail Energy Advancement League ("REAL") before the Virginia State Corporation Commission in the Petition of Appalachian Power Company For approval of Revisions to the Terms and Conditions of Rate Schedule L.P.S., Docket No. PUR-2025-00057, October 1, 2025.

Oral Testimony of Frank Lacey on Behalf of the Retail Energy Advancement League ("REAL") before the Virginia State Corporation Commission in the Petition of Appalachian Power Company For approval of Revisions to the Terms and Conditions of Rate Schedule L.P.S., Docket No. PUR-2025-00057, November 12, 2025.

Panel Discussion, *Aggregation and Perspective on Demand Response*, Missouri Public Service Commission Informational Workshop on FERC Order No. 2222, Docket No. EW-2021-0267, June 29, 2021.

Lacey, Frank, *FERC Order No. 745 – Problems and Solutions to the "EPSA" Problem*, Presentation to National Regulatory Conference, Williamsburg, VA, May 21, 2015.

Panel Discussion, *The State of Demand Response in Organized Markets – The uncertainty created by EPSA v. FERC*, Energy Bar Association, Northeast Chapter Annual Meeting, Newark, NJ, June 11, 2015.

Lacey, Frank, *The Supreme Court on Energy in 2016, What it Means to Your Business, Presentation to Solar Power International, Las Vegas, NV, September 14, 2016.*

Lacey, Frank, *Electric Storage Participation in Markets Operated by Regional Transmission Organizations and Independent System Operators,* Presentation to Solar Power International, Las Vegas, NV, September 11, 2017.

Lacey, Frank, *Update: Electric Storage Participation in Markets Operated by Regional Transmission Organizations and Independent System Operators* Solar Power Northeast, February 5, 2018.

Lacey, Frank, *The Extermination of BUGS from the US Electricity Markets*, em – The Magazine for Environmental Managers, published by the Air and Waste Management Association, March 2016.

Lacey, Frank, *Default Service Pricing has been Wrong All Along*, Public Utilities Fortnightly, January 2019.

Lacey, Frank, *Default Service Pricing – the Flaw and the Fix*, The Electricity Journal, Volume 32 (April 2019).

Lacey, Frank and Travis Kavulla, *Financial and Governance Protections for Electric Cooperatives*, R Street Institute, R Street Policy Study No. 181, September 2019.

Lacey, Frank and Rob Gramlich, *Who's the Buyer? Retail Electric Market Structure Reforms in Support of Resource Adequacy and Clean Energy Deployment,* Prepared for the Wind Solar Alliance, March 2020.

Lacey, Frank, Rob Gramlich, Bryan Lee and Zach Zimmerman, with contributions from Michael Goggin and Abigail Sherman, *Serving Customers Best; The Benefits of Competitive Electric Vehicle Charging Stations*, May 2023.

Webinar Participant/Panelist, *The Future of Demand Response*, hosted by Power Markets Today, October 17, 2017.

Webinar Participant/Panelist, *Rethinking Demand Response – The Evolution from Simple to Sophisticated*, Hosted by Smart Electric Power Alliance, December 14, 2017.

Lacey, Frank and Taff Tschamler, *Implementing Principles of Default Service: A Roadmap for Competitive Retail Power Markets*, Paper released at PA POLR Roundtable, May 2004.

Building a for-profit Transmission Operation; Key Business Parameters, Presentation to the EEI Transmission Planning Task Force, Kansas City, MO.

Dozens of industry and client-specific presentations on the topics of industry transformation in the areas of transmission restructuring, retail restructuring, demand response, rate design, cost allocation and the energy industry ramifications of FERC Order 745 and FERC jurisdiction over demand response.

Exhibit FL-3

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-12	Reference PPL St. No. 18, p. 6, lines 1-22. Please describe all planned changes for default service customer electricity to choose an electric generation supplier. Please include details about new or existing customers to elect to be served by an EGS.
PPL Electric Response	PPL Electric is not planning any changes that would affect default service customers electing to choose an electric generation supplier.

Exhibit FL-4

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-13	Reference PPL St. No. 18, p. 6, lines 1-22. Please describe all planned changes for shopping customers electing to return to default service. Include details about new or changed customer-facing processes for customer return to default service.
PPL Electric Response	PPL Electric is not planning any changes that would affect shopping customers electing to return to default service.

Exhibit FL-5

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-14	Reference PPL St. No. 18, p. 6, lines 1-22. Please describe anticipated changes regarding operational processes of EGS to facilitate shopping choices of customer.
PPL Electric Response	PPL Electric does not anticipate any operational changes to the processes of an EGS to facilitate the shopping choices of customers.

Exhibit FL-6

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-41	Reference St. No. 19, pp. 4-6. Please explain where and how PPL's operations related to supporting the competitive market function within the Company's current IT infrastructure.
PPL Electric Response	PPL Electric will continue to support the competitive market in the same way it does currently.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-42	Reference St. No. 19, pp. 10-11. Identify all areas related to supporting the competitive market which will be impacted by PPL's five-year plan to overhaul its aging IT infrastructure.
PPL Electric Response	PPL Electric IT upgrades are not designed to have an impact on the competitive market.

Exhibit FL-7

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-19

Reference PPL St. No. 18, p. 6, lines 8-17.
List all specific EDI transactions and their purpose for which PPL proposes to bill EGSs. Specifically, is PPL proposing to charge EGSs for cancel, rebill transactions or other transactions that are initiated by PPL such as contemplated in new Rules 5.4(b) and 5.5 of PPL Exh. LN-1?

PPL Electric Response

PPL Electric will charge EGSs for the following transactions:

- Cancel/Rebill Transactions (867 EDI)
  - These will be billed only when initiated by the EGS, not by PPL Electric's internal process.
- New Supplier Setup – Full Testing
  - One-time fee (e.g., $4,867.20).
- Additional DUNS Setup – Abbreviated Testing
  - One-time fee (e.g., $2,215.98).

There is no automatic way for an EGS to initiate a cancel/rebill through EDI transaction. EGSs would need notify PPL Electric of the need to cancel/rebill specific accounts.

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-21

Reference PPL St. No. 18, p. 16, lines 10-18
Provide a mathematical example of how PPL proposes to determine the "allocated amount" of PPL's incurred EDI transaction fees that it would then bill EGSs. Include in your example how the total "allocated amount" will be charged to specific EGSs.

PPL Electric Response

PPL Electric will charge specific EGSs a one-time duns cost plus ongoing monthly transaction cost. PPL Electric will provide a monthly number of transactions by specific EGS.

One-Time DUNS Testing Fee

- Full testing: $4,867.20
- Abbreviated testing: $2,215.98

(Charged when an EGS is set up or adds a new Duns.)

Monthly Transaction Charges

Monthly Charge for EGSs = (Number of Transactions for EGSs)×(Per-Transaction Cost)

Exhibit FL-8

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-23

Reference PPL St. No. 18, p. 17, lines 13-14.
Explain in detail how assessing EGS EDI charges will "encourage EGS to more efficiently use company resources." Provide (on an anonymized basis) any examples, with supporting documentation, of specific instances where PPL determined an EGS was not "efficiently" using company resources. Please explain how assessing EDI charges in these specific examples would have resulted in a more efficient use of company resources.

PPL Electric Response

By assigning costs directly to EGSs based on their transaction volume, PPL Electric:

- Creates Cost Accountability: EGSs that generate excessive or redundant transactions will bear the cost, thereby incentivizing them to streamline processes.
- Promotes System Efficiency: EGSs will reduce duplicate requests and improve data quality to avoid costly rejections.
- Aligns Costs: Instead of allocating costs across all ratepayers, charges are allocated to entities driving the expense.

Examples of Inefficient EGS Use of Resources

- High Volume of Rejected Transactions
  - EGSs failing to follow EDI standards often submit incorrect data, leading to multiple retries.
- Unnecessary Account Maintenance
  - Certain suppliers send frequent non-critical updates (name changes, address corrections) creating high volume transactions.

How charges would improve efficiency:

- Enrollment errors: If the EGS bears the cost of each failed enrollment, they can invest in better validation tools to reduce the number of entries.

- Rejected transactions: Financial impact motivates EGSs to comply with EDI standards, which should reduce error rates and manual intervention.

If EDI charges were assessed:

- EGSs would have financial incentives to eliminate unused DUNS numbers and consolidate identifiers.
- Charges for the set-up would discourage suppliers from creating redundant identifiers without operational need.
- Overall transaction costs would decrease.

Exhibit FL-9

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-25

Reference PPL St. No. 18, pp. 16-17.
Will all EGSs continuing operations in PPL's service territory be required to undergo DUNS testing and be assessed the new DUNS charges PPL is proposing? If so, provide all supporting documentation as to why the new DUNS testing is necessary for EGSs already operating on PPL's system.

PPL Electric Response

PPL Electric will not require re-testing of DUNS for EGSs already operating on PPL Electric's system.

- **Initial Testing Still Applies:** When an EGS first joins PPL Electric's system or adds a new DUNS number, the one-time testing fee (full or abbreviated) will apply.
- **No Re-Testing for Existing EGSs:** If the EGS is already active and using the same DUNS number, PPL Electric will not charge for re-testing in future periods.

Exhibit FL-10

PPL Electric Utilities Corporation
Response to the Set I Data Requests of the
Retail Energy Supply Association (RESA)
Dated November 14, 2025
Docket No. R-2025-3057164

RESA I-22

Reference PPL St. No. 18, p. 16, lines 10-18.
Is PPL proposing to assess its EDI costs which it claims are incurred for a specific EGS to the specific EGS incurring the cost? If so, please explain how PPL plans to track that information to ensure its accuracy.

PPL Electric Response

Yes, PPL Electric will have a transactional volume report by EGSs from the EDI vendor.

- Per-Transaction Billing
  - Each EDI transaction (e.g., enrollment, usage data exchange) is logged in PPL Electric's EDI system.
  - PPL Electric incurs a vendor fee for each transaction, and these are tracked by transaction ID and EGS identifier.
- Monthly Transaction Reporting
  - PPL Electric will provide each EGS with a monthly report of the number of EDI transactions attributed to that EGS.
- This report forms the basis for calculating the monthly charge:

Monthly Charge = (Number of Transactions for EGS)×(Per-Transaction Cost)

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY
COMMISSION

SURREBUTTAL TESTIMONY OF

FRANK LACEY

ON BEHALF OF
RETAIL ENERGY SUPPLY ASSOCIATION
("RESA")

PPL Electric Utilities Corporation Base Rate Case
Docket No. R-2025-3057164

TOPICS:
Response to PPL and OCA Supplier Tariff Issues
Response to PPL and OCA IT Upgrade Issues

February 9, 2025

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND CURRENT POSITION.

A. My name is Frank Lacey and I am the founder of Electric Advisors Consulting.

Q. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY IN THIS PROCEEDING?

A. Yes. My Direct Testimony was served on December 22, 2025 pre-marked as RESA St. No. 1 and included RESA Exhibits FL-1 through FL-10. My written Rebuttal Testimony was served on January 23, 2026 and it did not include any additional exhibits.

Q. ARE YOU SPONSORING ANY EXHIBITS IN YOUR SURREBUTTAL TESTIMONY?

A. No.

Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A. I am responding to the rebuttal testimony of PPL Witnesses Lisa Norden and OCA Witness Barbara Alexander regarding Supplier Tariff issues. I will also respond to the testimony of PPL Witness Danial Johnson and OCA Witness Clarence L. Johnson regarding PPL's information technology ("IT") upgrades. I have attempted to respond to the specific statements and recommendations made by these witnesses. In the event that an issue is not addressed, this should not be viewed as my acceptance of their testimony. Rather it reflects my belief that a further response in this surrebuttal testimony is not warranted, either because it was adequately addressed in my direct or rebuttal testimony, or because it is a legal matter that is better addressed by counsel in briefs or other pleadings.

II. SUPPLIER TARIFF ISSUES

A. Review of Supplier Tariff Revisions in Base Rate Proceeding

Q. PLEASE SUMMARIZE RESA'S PRIMARY POSITION REGARDING THE SUPPLIER TARIFF ISSUES AS EXPLAINED MORE FULLY IN YOUR DIRECT TESTIMONY.

A. RESA's position is that the Commission should reject consideration of PPL's proposed changes to its Electric Generation Supplier Coordination Tariff ("Supplier Tariff") on the basis that PPL is proposing significant and detailed changes to the Supplier Tariff which amount to a wholesale change of how PPL interacts with suppliers, including a proposal to move a significant amount of its market operations cost to EGSs and numerous other significant changes to the operations of the competitive market. As explained in my Direct Testimony, I do not believe a thorough examination and consideration of these changes is reasonable in a base rate proceeding. (RESA St. No. 1 at 6-8).

Q. WHAT PARTIES DISAGREED WITH YOUR RECOMMENDATION FOR REVIEW OF THE SUPPLIER TARIFF CHANGES IN THIS BASE RATE PROCEEDING?

A. Witness Norden on behalf of PPL and Witness Alexander on behalf of OCA opposed this recommendation.

Q. WHAT OPPOSITION WAS EXPRESSED BY OCA WITNESS ALEXANDER REGARDING THE CONSIDERATION OF SUPPLIER TARIFF ISSUES IN THIS BASE RATE PROCEEDING?

A. Ms. Alexander supports review of the Supplier Tariff changes in this proceeding on the basis that PPL's proposals to shift cost recovery for PPL's EDI/DUNS charges to EGSs and any potential IT investments related to retail choice have an impact on the final distribution rates that PPL will assess all customers. According to Ms. Alexander, "changes to the Supplier Tariff that impact base rates for all customers" are appropriate for a rate case. (OCA St. No. 7-R at 6).

Q. DO YOU AGREE WITH MS. ALEXANDER THAT PPL'S PROPOSAL TO ASSESS EGSS FOR THE COSTS THAT PPL INCURS WHEN PERFORMING ITS FUNCTION AS THE RETAIL MARKET OPERATOR IMPACT BASE RATES FOR ALL CUSTOMERS?

A. Of course. Any movement of costs from PPL to another entity will impact base rates paid by all customers. That is irrelevant. If PPL moved its costs for billing its distribution customers, for its president's salary or for anything else to a different entity, it would affect base rates for all customers. The relevant question for the Commission to consider in the context of its statutory duty to foster a properly functioning competitive market is not whether the proposal will impact distribution rates, but rather whether it is appropriate for PPL to move its own transactional costs for operating the retail market to EGSs as PPL has suggested. Based on the experience restructured electricity markets across the country, it is not appropriate for PPL to assess EGSs for its transactional costs.

Q. DO YOU AGREE THAT JUST BECAUSE ONE OF PPL'S MANY PROPOSED SUPPLIER TARIFF CHANGES INVOLVES A PROPOSAL TO SHIFT COST RECOVERY OUT OF BASE RATES, ALL OF PPL'S SUPPLIER TARIFF CHANGES ARE APPROPRIATE FOR CONSIDERATION IN THIS PROCEEDING?

A. I do not. Both Ms. Alexander and Ms. Norden point to just <u>one</u> proposed revision of PPL's Supplier Tariff which proposes to change cost recovery for PPL's EDI/DUNS charges from all distribution customers to EGSs. However, as I will discuss further in response to PPL's rebuttal, there are numerous operational and other issues implicated by PPL's extensive proposed red-line to its Supplier Tariff at play in this proceeding. Perhaps if PPL just offered this one proposal, that has distribution rate impacts, rather than a near wholesale revision of a decade old tariff in this proceeding, I might have a different view about the appropriateness of trying to address all revisions here. Unfortunately, PPL has chosen to present dozens of changes to the supplier tariff in this

proceeding, most of which have no effect on distribution base rates, but do have significant impact on the costs that suppliers would incur to conduct business in the PPL service territory. While Ms. Alexander notes the shorter timeframe (6 months) of the default service proceedings to claim that this 9-month proceeding provides more time to consider PPL's Supplier Tariff, Ms. Alexander fails to acknowledge the depth of the issues proposed by PPL regarding both the Supplier Tariff and every other issue raised in a base rate proceeding. In fact, Ms. Norden testified PPL has also proposed "many substantive changes … to its Retail Tariff in this same proceeding." (PPL St. No. 18-R at 63-64) It is appropriate for the distribution utility to propose changes to its distribution rates, terms and conditions in a distribution rate proceeding. It is not appropriate to make comprehensive changes to the fundamental operational framework for competitive markets in a distribution rate proceeding.

Whereas a default service proceeding would be more laser focused on retail market issues, a rate case is not. Further, PPL is always able to file a tariff supplement with the Commission at any time outside of either a base rate case or a default service proceeding. Such a filing would also more narrowly focus the scope of issues to be addressed to the Supplier Tariff to provide a more reasonable and fair opportunity for the supplier community to consider PPL's proposals and offer reasonable feedback for the Commission's consideration.

Q. WHAT WAS PPL'S RESPONSE TO RESA'S POSITION THAT THE SUPPLIER TARIFF CHANGES SHOULD NOT BE ADDRESSED IN THIS BASE RATE PROCEEDING?

A. PPL Witness Lisa Norden opposed the recommendation on the basis that: (1) nothing prohibits the update of the Supplier Tariff in a base rate proceeding; (2) a base rate proceeding "draw great interest across many interested stakeholders;" (3) PPL's proposed

revisions to the Supplier Tariff are "mostly clarifying edits, with only a handful of truly substantive changes;" (4) PPL "benchmarked its existing Supplier Tariff" against FirstEnergy's Supplier Tariff so the PPL proposed changes which adopt FirstEnergy's current operations "should not be new to EGSs operating in Pennsylvania;" (5) it has been "decades since the Company revised its Supplier Tariff" and a base rate proceeding ensures a "defined timeframe" for resolution; and, (6) PPL's new proposal to remove cost recovery for its electronic data interchange ("EDI") and to directly assess EGSs for those PPL costs requires all Supplier Tariff issues to be addressed in this base rate case. (PPL St. No. 18-R at 63-65).

Q. DO YOU AGREE THAT JUST BECAUSE NOTHING "PROHIBITS" THE UPDATE OF THE SUPPLIER TARIFF IN A BASE RATE PROCEEDING, RESA'S POSITION MUST BE REJECTED?

A. No, of course not. As I explained in my direct testimony, PPL's proposals are extensive. Perhaps a couple of tariff revisions or even just one proposal regarding EDI cost recovery shift would be reasonable to address in a base rate case. But that is not what PPL is proposing here. As Ms. Norden states, it has been "over a decade" since PPL has updated it Supplier Tariff. Much has changed in that time and it is not reasonable to expect a fair and balanced review of proposed changes in the context of a base rate proceeding. I acknowledge Ms. Norden's testimony that "a base rate proceeding is a significant matter that draws great interest across many interested stakeholders," but she fails to acknowledge that such a dissolution of issues and interests detracts focus away from the specific Supplier Tariff proposals. Moreover, it is not reasonable to believe that EGSs have the resources and ability to participate in such a large proceeding (PPL alone submitted 22 pieces of direct testimony and 13 other parties submitted testimony) as shown by the fact that RESA is the only entity participating addressing supplier issues.

For all these reasons and the potential significant impact of PPL's changes to result in unintended consequences regarding the competitive market, I do not agree that a base rate proceeding is a reasonable forum to address these issues.

Q. HOW DO YOU RESPOND TO MS. NORDEN'S VIEW THAT A BASE RATE CASE HAS A SPECIFIC TIMEFRAME FOR ACTION AND IT WOULD BE A "WASTE OF TIME AND ADMINISTRATIVE RESOURCES SIMPLY TO START OVER IN ANOTHER PROCEEDING?" (PPL ST. NO 18-R).

A. Respectfully, PPL has elected not to update its Supplier Tariff for a decade, I do not think it reasonable for it to now claim fast action from the Commission is necessary. Further, I respect the point about time and resources, but Ms. Norden is assuming that a proceeding addressing Supplier Tariffs would lead to an extensive litigation proceeding. Tariff supplements are routinely filed by utilities and addressed by staff with the opportunity for stakeholders to provide input. Moreover, I think a safe assumption is that suppliers too are cautious about incurring legal fees and wasting resources incenting them to work collaboratively with PPL to discuss and address concerns. It is feasible that if PPL had engaged EGSs in a discussion about problems with the way the market is operating that mutually acceptable solutions could be reached and that EGSs would actually support a supplier tariff filing. Unfortunately, PPL has not taken that approach and has proposed many significant changes to the Supplier tariff. My opposition is rooted in the magnitude and volume of the proposed changes, the fact that they are thrown into a significant base rate proceeding and PPL made no effort to communicate these changes with suppliers before they were filed. As a result, there has been zero opportunity for collaboration or discussion with the suppliers – who are directly affected – prior to the proposals being put before the Commission. And to be clear, RESA does not represent all suppliers. RESA is a trade association that includes only a portion of the suppliers licensed to serve

customers in the PPL service territory and it is possible that many of the non-RESA members have no knowledge of the supplier tariff proposals in this proceeding. This is a distribution base rate case. On its face, nothing in a distribution rate case should affect the energy market and competitors in the energy market. PPL Witness Christine M. Martin, who is PPL's president, specifically states: "This filing deals only with distribution base rates. Rates impacting default service and transmission service are not part of this filing." (PPL St. No. 1 at 9). In my opinion, PPL was – at best – derelict in its responsibly to communicate with suppliers about the proposed changes or at worst, it is acting maliciously in its lack of communications with suppliers about the changes it is proposing.

B. <u>Specific Proposed Supplier Tariff Revisions</u>

Q. NOTWITHSTANDING YOUR STRONG VIEW THAT THE SUPPLIER TARIFF REVISIONS SHOULD NOT BE CONSIDERED IN THIS BASE RATE PROCEEDING, DID YOU EVALUATE SOME OF THE SPECIFIC PROPOSALS OF PPL IN THE REVISED SUPPLIER TARIFF?

A. Yes, in my direct testimony I raised concerns and discussed the following provisions of PPL's proposed Supplier Tariff revisions:

- Rule 4.18 of the Supplier Tariff addressing EDI Transactions and DUNS testing fees (RESA St. No. 1 at 19-36);
- Rule 4.14 of the Supplier Tariff addressing credit requirements for EGSs (RESA St. No. 1 at 37-40);
- Rule 3.1(f)of the Supplier Tariff imposing new rules setting forth requirements for "Standard Rates" and limiting an EGS to no more than 200 discrete Rate Ready rates per calendar quarter (RESA St. No. 1 at 40-43);
- Newly renumbered Rule 5.5.5 and new "Conditions" under Load Data Supply Charge (Original Page No. 24) regarding EGS access to customers' usage data (RESA St. No. 1 at 43-44); and,
- Failure to include a definition for "Bill Ready" billing or to even mention Bill Ready billing in any context. (RESA St. No. 1 at 7-8).

Q. HAS PPL AGREED TO WITHDRAW ANY OF THESE PROPOSALS YOU DISCUSSED IN YOUR DIRECT TESTIMONY?

A. Yes. According to PPL Witness Norden, PPL is withdrawing its proposal for Section 3.1(f) regarding new rules related to "Standard Rates." (PPL St. No. 18-R at 72). I support this withdrawal.

Q. WHAT PROPOSALS DISCUSSED IN YOUR DIRECT TESTIMONY HAS PPL AGREED TO REVISE?

A. PPL agreed to make the following revisions to its initial Supplier Tariff proposals addressed in my direct testimony:

- PPL agreed to modify its proposed revised credit requirements in Rule 4.14 of the Supplier Tariff to: (1) apply to EGSs that are not participating in the Purchase of Receivables ("POR") program; and, (2) reduce the required credit amount from the proposed $250,000 to $50,000 (PPL St. No. 18-R at 71-76);
- PPL agreed to clarify the customer authorization language in the Load Data Supply Charge section of its Supplier Tariff to cross reference newly renumbered Rule 5.3.3 which Ms. Norden specifically states is not intended to require EGSs to provide "written" authorization as a pre-condition of receiving information necessary to serve their customers. (PPL St. No. 18-R at 73-74).
- PPL agreed to add a definition of "Bill Ready" and to include revisions in the Competitive Billing Specifications Rider to recognize both Rate Ready and Bill Ready billing. (PPL St No. 18-R at 75-76).

Q. DO YOU SUPPORT PPL'S PROPOSED CLARIFICATION REGARDING EGS ACCESS TO THEIR CUSTOMER'S INFORMATION?

A. Yes. I appreciate this clarification. However, EGS access to customer information is sprinkled throughout PPL's Supplier Tariff, as such, PPL should ensure that all such sections are aligned with the clarified language and RESA reserves the right to raise any concerns regarding this issue once PPL's compliance tariffs are generated for review.

Q. DO YOU SUPPORT PPL'S PROPOSED CLARIFICATION REGARDING BILL READY BILLING?

A. Yes. However, Ms. Norden's response highlights my overall point that a reasonable assessment of PPL's proposed Supplier Tariff changes would be better done outside this

rate case. Ms. Norden testifies that PPL has "not proposed any substantive changes to this provision in the Competitive Billing Specifications Rider." (PPL St. No. 18-R at 76). But, that proves my point. If PPL's intent is to bring its Supplier Tariff (and all associated riders) in alignment with current operations, then why did it elect not to propose appropriate operational revisions to this rider? Further, while I appreciate PPL's willingness to address the concern I raised, it reinforces my overall point that a more collaborative interaction with suppliers about the Supplier Tariff needs to occur.

1. New EGS Credit Requirements

Q. DO YOU SUPPORT PPL'S PROFFERED CHANGES TO ITS NEWLY PROPOSED EGS CREDIT REQUIREMENTS?

A. I do not. While I appreciate Ms. Norden's willingness to reduce the credit obligation from $250,000 to $50,000, I am of the opinion that a $50,000 credit requirement on suppliers is still inappropriate. And, while Ms. Norden offers to impose the new credit requirements only on suppliers not using POR, the proposed requirements would still apply to EGSs serving commercial and industrial load who do not participate in POR. PPL has not provided any testimony or data that suppliers impose any financial risks to PPL whether using POR or not. Moreover, PPL's willingness to drop the requirement by 80% is clear evidence that the original number was unsupportable. Similarly, a $50,000 requirement is unsupportable and if not, PPL should have included some semblance of support to justify the number. The only financial exposure that I have envisioned that PPL has to suppliers is that if a supplier does not pay its monthly charges to PPL. No different than any non-paying customer that PPL can terminate service to, if a supplier fails to pay PPL its monthly fees, PPL holds the ultimate hammer in that it can literally shut down a supplier's operations in the PPL service territory. Having operations

terminated is a much bigger risk to a supplier than it is to PPL. Presumably, the monthly charges to a supplier are only a small fraction of the magnitude of any supplier's business. Simple business logic would tell you that a supplier is not going to miss that payment to PPL and put its entire portfolio of business in the service territory at risk.

2. EDI/DUNS Cost Assessments to EGS

Q. DOES RESA OPPOSE PPL'S PROPOSAL TO SHIFT COST RECOVERY OF EDI/DUNS TESTING TO EGSS?

A. Yes. I addressed this issue at great length in my direct testimony. RESA vehemently opposes this proposal and it should be summarily rejected by the Commission. (RESA St. No. 1 at 19-36).

Q. WHAT PARTIES ADDRESSED THIS RECOMMENDATION IN REBUTTAL TESTIMONY?

A. Both OCA Witness Alexander and PPL Witness Norden opposed my recommendations. Ms. Alexander takes the view that the fact that EDCs and EGSs have always paid their own EDI/DUNS costs "should not require all ratepayers to pay higher rates to reflect the incremental costs for any or all EDI transactions for all time." (OCA St. No. 7-R at 2-3). She offers no policy or economic arguments that would support the cost shift that PPL is proposing. Ms. Alexandar also spends time trying to explain that not <u>all</u> customers benefit from retail competition. (OCA St. No. 7-R at 3-5). Ms. Norden makes similar and additional arguments which I will address shortly.

Q. BEFORE TURNING TO PPL WITNESS NORDEN'S OBJECTIONS, WHAT IS YOUR REBUTTAL TO THE TESTIMONY OF OCA WITNESS ALEXANDER REGARDING THE IMPOSITION OF PPL'S EDI/DUNS COSTS TO EGSS?

A. It is undisputed that restructuring of the electricity markets has been tremendously beneficial to all consumers. Ms. Alexander takes exception to my citation to former

Pennsylvania PUC Commissioner John Hanger's analysis of rates and the rate impact of restructured markets. Her biggest critique of Mr. Hanger's work is that the "Mr. Hanger also compares the 1996 'utility monopoly supply charge' (inflation adjusted) to the lowest offer made by EGSs on the Commission's shopping web portal in 2024 and claims that this analysis documents customer savings as well." She then claims that "This aspect of Mr. Hanger's Report is seriously defective." (OCA St. No. 7-R at 5). Her contention is that the lowest EGS rate is not the price that consumers pay. Mr. Hanger's report, however, clearly shows that over 30 years, all consumers have benefited from electricity competition. He could have chosen another data point to compare to 1996. In fact, he did. He also analyzed PPL's default service rate and showed that PPL's supply rate was 20% lower than the inflation adjusted PPL regulated rate.[1]

Q. WHY DO YOU MAINTAIN THAT MR. HANGER'S REPORT IS THE APPROPRIATE ONE TO CONSIDER WHEN ADDRESSING THE IMPACT OF THE COMPETITIVE MARKET?

A. The most important attribute of Mr. Hanger's report is that it is honest. It looks at a world before restructuring and a world after restructuring and essentially proves that customers are now better off than they would have been. Mr. Hanger does not even opine about what vertically integrated costs would be today. His main theme is that when adjusted for inflation, energy costs are lower today in a restructured market than they were in a vertically integrated market in 1996. Ms. Alexander did not and cannot refute this claim.

[1] Hanger report, Table A, p. 5.

Q. WHAT IS YOUR OPINION ABOUT THE STUDIES MS. ALEXANDER POINTS TO IN SUPPORT OF HER VIEWS?

A. Ms. Alexander testifies about "numerous studies using actual customer pricing data compared to default service prices" suggesting that EGS customers pay more on average than default service customers. (OCA St. No 7-R at 5). The analysis presented are fatally flawed. They hardly deserve to be called "studies." They are simple comparisons of prices of multiple different products, the prices of which change on a relatively frequent basis both because the default service rates change and because shopping customers enter into contracts at different periods of time and for varying lengths of time, with different product attributes and some may include variable pricing elements. Those "studies" like the one she cited in her testimony in this proceeding, provide no context in showing the value of competition in electricity markets. In fact, they show that skilled competitive retail providers can provide more competitively priced services than the wholesale pass-through default service price, that is heavily subsidized by distribution rate payers. The "study" presented by Ms. Alexander in this proceeding showed that more than 258,000 (more than 50%) of residential shopping customers in PPL's service territory saved money versus the default service price in 2025. (RESA St. No. 1R at 3-4). That is an amazing economic result that only happens with competitive markets. The competitive forces in the retail electricity market overcame the distribution subsidies and all of the other incumbent advantages of the default service suppliers.

Q. DOES PPL CONTINUE TO SUPPORT ITS INITIAL PROPOSAL TO SHIFT PPL'S EDI/DUNS COSTS TO EGSS DESPITE YOUR DIRECT TESTIMONY?

A. Yes. Even though all EDCs and EGSs have paid their own costs regarding EDI transactions since the inception of the competitive market, PPL remains steadfast that EGSs should be required to pay PPL's EDI costs (which includes DUNS testing costs).

Ms. Norden testifies that: (1) nothing prohibits PPL from assessing its EDI costs to EGSs (PPL St. No. 18-R at 68); (2) making EGSs pay for PPL's EDI costs is somehow a "direct assignment" of the costs (PPL St. No. 18-R at 68-69); (3) not all customers benefit from the retail market and; therefore, imposing PPL's EDI transaction costs on EGSs customers is somehow reasonable (PPL St. No. 18-R at 69); (4) "the competitive market is now mature" and, in PPL's view, that means PPL's costs to support retail markets should be borne by EGSs and their shopping customers (PPL St. No. 18-R at 70); (5) Ms. Norden claims PPL's proposed way of shifting costs to EGSs does not create a competitive barrier because she claims costs will be assessed at the individual EGS level (PPL St. No. 18-R at 70); (6) the fact that EGSs also incur EDI transactions costs, according to Ms. Norden, "is comparing apples to oranges" and irrelevant to PPL's imposition of its costs on EGSs (PPL St. No. 18-R at 71); and, (6) Ms. Norden claims PPL's proposal is necessary because of EGSs she claims are "inefficiently using the Company's [re]sources" based on an alleged "high volume of rejected transactions for EGSs that fail to follow EDI standards and has unnecessary account maintenance." (PPL St. N0. 18-R at 71).

Q. HOW DO YOU RESPOND TO MS. NORDEN'S STATEMENT THAT NOTHING PROHIBITS PPL FROM ASSESSING EDI COSTS TO EGSS?

A. Ms. Norden was "advised by counsel that nothing in the Public Utility Code or Commission's regulations prohibits the assessment of these costs directly to the EGSs who cause their incurrence." (PPL St. No. 18-R at 63). I am not a lawyer so I have no reason to doubt that there is not a statute that would prohibit the assessment of costs to EGSs. However, I am aware that there is a statute that requires a competitive electricity market in Pennsylvania, and operating some of the core functions of that market is a

responsibility that has been bestowed upon the utilities in the Commonwealth. For better or for worse, suppliers are operating in a market where the utilities, including PPL, continue to serve as the market operator and impose burdensome processes for data acquisition, billing and other tasks. I am aware that the Pennsylvania statutes allow for a default service provider other than the incumbent utility. Pennsylvania has yet taken that step. Until it does, the monopoly distribution company continues to be the market operator and default service provider. As explained more fully in my direct testimony, the Commission has determined that EDI transactions (in which the utility and suppliers pay their own EDI transaction costs) are the technological data communications protocol that the participants in Pennsylvania's competitive market utilize today. So, while no statute exists that prohibits PPL's proposed behavior, common regulatory sense over the past 30 years has required the utility and suppliers to bear their own data transaction costs, including EDI.

Q. HOW DO YOU RESPOND TO THE CLAIM THAT MAKING EGSS PAY FOR PPL'S EDI COSTS IS SOMEHOW A "DIRECT ASSIGNMENT" OF THE COSTS?

A. As noted above, Ms. Norden alleges that EGSs cause the incurrence of PPL's EDI transaction costs. That is simply not true. That is akin to saying that someone shopping at a grocery store is the cost causer of the cashier. As demonstrated above, there is a statutory obligation for some entity to be the default service provider and, in Pennsylvania today, that entity is the historical monopoly utility provider which has ratepayer funded access and control of all customer data and systems necessary to operate the market. The true "cost causer" of which PPL expresses concern is really PPL's resistance to developing more technologically advanced and easier systems to allow EGSs to have common access to their customers' data, PPL's opposition to other ways of

operating the market like supplier consolidated billing which would significantly reduce PPL costs and many other market changes that would lessen the difficulties of which PPL complains regarding the current EDI system. Just like many grocery stores have adopted advanced technologies like self-checkout to reduce cashier expenses, PPL could implement technologies to reduce their EDI expenses and the retail community would likely welcome those changes and all customers would benefit from a more cost efficient system where cost savings would be passed on in the form of lower electricity costs.

Q. HOW DO YOU RESPOND TO MS. NORDEN'S CLAIM THAT NOT ALL CUSTOMERS BENEFIT FROM THE RETAIL MARKET AND; THEREFORE, IMPOSING PPL'S EDI TRANSACTION COSTS ON EGSS CUSTOMERS IS SOMEHOW REASONABLE?

A. I addressed this issue above. It is irrefutable that competitive markets have benefited customers tremendously over the past 30 years and there is nothing in this record or anywhere that I am aware of that suggests that the pattern of value creation will not continue under a restructured market.

Q. HOW DO YOU RESPOND TO MS. NORDEN'S STATEMENT THAT THE COMPETITIVE MARKET IS NOW MATURE AND, IN PPL'S VIEW, THAT MEANS PPL'S COSTS TO SUPPORT RETAIL MARKETS SHOULD BE BORN BY EGSS AND THEIR SHOPPING CUSTOMERS?

A. This is such an audacious claim, it is difficult to know how to respond. My initial reaction is that clearly, the market is not mature. It is 30 years old, but it is not mature. Most notably, according to the Pennsylvania Office of Consumer Advocate's electricity shopping report, as of July 1, 2025, the last reporting period for which data is available, only 37.2% of PPL's residential customers are taking competitive supply.[2] The flip side

[2] See Pennsylvania Office of Consumer Advocate: https://www.oca.pa.gov/electric-shopping-guide-22/, July 2025 data.

of that is more telling of an immature market. PPL's default service is providing electricity to 62.8% of the residential customers. With one entity having a 62.8% market share of any product, the department of justice guidelines for market concentration would show that the electricity market in the PPL service territory has a Herfindahl-Hirschman Index greater than 3,900 (that is the score exclusive of all other suppliers in the market, which would only add to the index). According to the US Department of Justice, government agencies generally consider markets in which the HHI is in excess of 1,800 points to be highly concentrated.[3] Highly concentrated markets are not necessarily a measure of market maturity, but when after a deregulation initiative, a formerly regulated incumbent still maintains a 62.8% market share after restructuring the market, that is an indication of market immaturity.

Q. ASSUME THAT THE MARKET IS "MATURE" AS MS. NORDEN CLAIMS, WHAT DO YOU VIEW AS THE APPROPRIATE WAY FORWARD?

A. Of course, if the market is mature, then we should rid the market of a default service, and transition to a competitively provided Provider of Last Resort ("POLR") service model. We should free the distribution customers from the expense of including in their rates any amount for "default service" or competitive market enhancements controlled and operated by the historic monopoly provider. The market should fully transition to one where an independent entity warehouses customer data and the responsibility for supplying customers, billing customers and otherwise servicing customers should be the responsibility of the competitive market. PPL is not asking for that. It is only asking that

[3] See US Department of Justice Antitrust Division: https://www.justice.gov/atr/herfindahl-hirschman-index

suppliers pay for PPL's incurred costs for EDI transactions. If the market is mature, let it act maturely. If the market is not there, and we continue operating the market with a default service provider, the default service operator has to be responsible for its own costs. And, it is also worth noting that because the default service provider is the monopoly utility, it has the unique ability to seek full cost recovery from all of its distribution customers in rate cases such as this. This is appropriate, because as stated above, all customers benefit from the services of the default service utility. No competitive supplier has a similar option for cost recovery. Rather, each competitive supplier has to determine its own costs of providing service and balance that with what it can reasonably receive from its unique set of customers (or private investors) to fund its necessary operations.

Q. HOW DO YOU RESPOND TO MS. NORDEN'S CLAIM THAT PPL'S PROPOSED WAY OF SHIFTING COSTS TO EGSS DOES NOT CREATE A COMPETITIVE BARRIER BECAUSE SHE CLAIMS COSTS WILL BE ASSESSED AT THE INDIVIDUAL EGS LEVEL?

A. The fatal flaw in PPL's proposal is that it will provide the monopoly EDC default service provider with another economic advantage over the competitive market suppliers because it would be receiving additional payment of its costs from third party entities. As noted in my direct testimony, EGSs already pay for their own EDI costs and, unlike PPL, they do not have a base of captive ratepayers from which to seek cost recovery. There is no justification to require them to also subsidize PPL's EDI costs which, as I discussed above, are an obligation emanating from the legislature when it created the competitive electricity markets and from the Commission as it has implemented the market as it is operated today. PPL already enjoys a 62.8% market share of the generation supply market. This is largely a factor of its historical monopoly provider role, its current default

service role and the funding of default service operations with distribution base rates. PPL's proposal to shift its EDI transactions costs to suppliers will increase suppliers' costs, which will in turn place negative pressure on the ability of suppliers to make competitive price offerings forcing more customers back to the subsidized default service, moving the market further from market maturity.

Q. HOW DO YOU RESPOND TO MS. NORDEN'S TESTIMONY THAT THE FACT THAT EGSS ALSO INCUR EDI TRANSACTIONS COSTS "IS COMPARING APPLES TO ORANGES" AND IRRELEVANT TO PPL'S IMPOSITION OF ITS COSTS ON EGSS

A. Ms. Norden's argument is not convincing. She testifies "although EGSs may incur costs to 'develop EDI systems to communicate with EDCs' along with 'data management expenses,' that is not a reason to deny [PPL's] proposal. PPL Electric incurs costs similar to those costs, too, and they are different from the EDI transaction and DUNS testing fees that the Company proposes to assess to EGSs here. In other words, Mr. Lacey is comparing apples and oranges, and the EGSs' incurrence of these other costs should not determine who should bear the costs associated with the EDI transactions and DUNS testing." (PPL St. No. 18-R at 70-71). In simple words, Ms. Norden states that PPL incurs costs similar to the EGSs' costs for developing EDI systems and data management expenses but does not assess those costs to EGS. And, according to Ms. Norden, it does not matter if EGSs pay for their own transaction costs, EGSs should still <u>also</u> pay for PPL's transaction costs. My argument is not apples to oranges as it addresses cost responsibility for the same types of costs and of costs that the Commission has already determined are required to be incurred for the competitive market to be operated. Ms. Norden's argument is irrelevant. As noted previously, PPL is the default service provider and the only entity with access to the ratepayer funded customer systems necessary to run

the market. All customers benefit from the market and requiring each entity to bear its own EDI transaction costs is reasonable. Nothing that PPL has presented as evidence in support of its unprecedented proposal to shift these costs to EGSs has convinced me otherwise.

Q. HOW DO YOU RESPOND TO MS. NORDEN'S CLAIM THAT PPL'S PROPOSAL IS NECESSARY BECAUSE OF EGSS "INEFFICIENTLY USING THE COMPANY'S [RE]SOURCES" BASED ON AN ALLEGED "HIGH VOLUME OF REJECTED TRANSACTIONS FOR EGSS THAT FAIL TO FOLLOW EDI STANDARDS AND HAS UNNECESSARY ACCOUNT MAINTENANCE?"

A. This is a great example of the need for open dialog between suppliers and PPL. In this proceeding, PPL has not addressed any root causes for a high volume of rejected transactions. If I looked to a competitive market and saw that all, or a significant portion of the competitors were not communicating with my systems, my reaction would be to ask why and understand the root cause of the problem. Perhaps PPL could change something internally to address the cause of the problem. And maybe, with a productive dialog, efficient changes could be made to suppliers' systems. Instead, PPL is throwing blame at a group of companies without any analysis of the problem and asking EGSs to pay for the continuation of the problem. And, PPL is doing this in the face of actual real world evidence showing how PPL's own system failures can drive up the costs to competitive suppliers (not to mention customers) of attempting to continue to operate. (RESA St. No. 1 at 13). To be clear, EGSs incur costs for each transaction, just like PPL does. Unlike PPL, EGSs operate in a fiercely competitive market. It would be tremendously beneficial to PPL, the EGS and all customers if PPL engaged in a dialog and discovered and addressed the root cause(s) of the inefficient use of PPL's systems. This, among other reasons, is why the Commission should reject all of the proposed

changes to the Supplier tariff and compel PPL to engage with suppliers to understand the root cause of the EDI problems. In PPL's world, the problems can remain as long as the suppliers pay for them. That is bad policy and should be flatly rejected by the Commission.

III. PROCESSES FOR SUPPLIER OPERATION SUPPORT DURING IT UPGRADES

Q. PLEASE SUMMARIZE YOUR TESTIMONY REGARDING PPL'S PLANNED IT UPGRADE.

A. As explained more fully in my direct testimony, RESA is concerned about potential impacts to competitive suppliers as PPL moves forward to replace its customer information system ("CIS"), customer experience platform and enterprise resource planning system. Importantly, nothing in PPL's filing indicates that it intends to work with suppliers as it implements the various IT upgrades and it offers no information about how the IT upgrades will impact competitive suppliers or customers who enroll to receive service from EGSs. RESA has significant concerns about this as both my experience and the experience of many RESA members has demonstrated that such significant IT changes often have major impacts on supplier operations and the ability of customers to shop both during and after the transition. (RESA St. No. 1 at 11-12). I even discussed the well-documented and undisputed interruption to supplier operations of PPL's 2022 changes to its meter data management system and the experience of many RESA members regarding PECO's recent customer information systems upgrade. (RESA St. No. 1 at 13-14). With the goal of trying to avoid as many problems as possible later on with the operations of the competitive market and to enable productive coordination between PPL and suppliers, I proposed that PPL develop and implement processes to

work with competitive suppliers both before and throughout the IT upgrade process. (RESA St. No. 1 at 15).

Q. WHAT IS PPL'S RESPONSE TO YOUR SUGGESTIONS?

A. Mr. Johnson on behalf of PPL does acknowledge that the CIS "is foundational to facilitating all customer interactions, including retail choice" and "that it is important to provide adequate support during the Company's IT upgrades." (PPL St. No. 19-R at 5-6). Regarding my recommendation to ensure communication and coordination regarding competitive market operational issues during the upgrade,[4] Mr. Johnson posits that my recommendations: (1) are not necessary; (2) would result in "EGSs micromanaging the daily operations of the Company;" and, PPL "has planned for significant support to respond to and resolve any issues stemming from the implementation in a timely manner." (PPL St. No. 19-R at 4-6).

Q. WHAT IS YOUR RESPONSE TO MR. JOHNSON'S TESTIMONY REGARDING THE FORTHCOMING IT UPGRADES?

A. I believe he is not being realistic about the changes PPL is likely to face as a result of the upcoming IT upgrade or of the consequences (whether intended or not) to the operation of the competitive market. As noted in my direct testimony, there are numerous examples in Pennsylvania and other jurisdictions where CIS upgrades lead to negative consequences for the functioning of the competitive market. And, we have an example as recently as in 2022 for PPL. Shopping customers (customers of EGSs) were impacted by the fact that PPL failed to send bills to over 91,000 customer accounts and over 850,000

[4] I offered very specific recommendations related to the IT upgrade focused on creating a collaborative/open communication process between PPL and competitive suppliers. (RESA St. No. 1 at 15). I also offered substantive suggestions for PPL's consideration as part of its on-going IT upgrade. (RESA St. No. 1 at 4-5).

customers receiving estimated bills that were unusually high or low or containing missing or incomplete supplier charges. Working through these issues – generally caused solely by PPL's system changes – which caused the EDI transactions from PPL to EGSs to exponentially increase during this period of time, appears to have meant nothing to PPL. Communication with EGSs appears to have been then and continue to be now, a low priority for PPL. The point of RESA's recommendations on this issue here are to try to put systems in place to avoid such unnecessary difficulties and disruptions for customers in the future. RESA is not trying to micromanage PPL's daily operations. RESA fully supports enhanced systems at PPL to avoid competitive market operational difficulties in the future. Embarking upon such a significant IT upgrade and, given past experience, RESA also fully supports collegial communications from PPL to the EGS community during the transition process.

IV. OTHER SUGGESTIONS FOR CONSIDERATION DURING THE IT UPGRADE PROCESS

Q. APART FROM RECOMMENDING FUTURE PROCESSES TO SUPPORT COMPETITIVE SUPPLIERS DURING PPL'S ON-GOING IT UPGRADE, DID YOU MAKE OTHER RECOMMENDATIONS FOR CONSIDERATION?

A. Yes. I offered five substantive retail market focused suggestions that PPL should consider as it moves forward with its IT upgrade. These suggestions were meant to address issues that have real impact on competitive market issues and provide PPL actionable suggestions for operations issues that would support the competitive market if they were to be included as part of future IT upgrades. (RESA St. No. 1 at 4). These suggestions included:

1. an update to its data management systems to create an online portal where suppliers can access real-time data and "self-serve" and find out at any point in time, the status of their accounts, if they are active or inactive, dates of service, low income flags, move transactions, reinstatement transactions, bill cycle

calendar information, commercial meter flags, customer mailing address changes and any other information relative to EDC/EGS shared customers;

2. a migration of the NEM customer policies to be aligned with the other Pennsylvania EDCs;

3. establish a strict standard response time for supplier inquiries to no more than one (1) full business day;

4. add EDI functionality for supplier-initiated rebill cancellations; and

5. conduct an exercise to unbundle all of PPL's costs to serve customers and to allocate those costs appropriately to default service and distribution-only customers to facilitate a much more fair and competitive electricity market.

Q. DID YOU RECEIVE FEEDBACK FROM PARTIES ABOUT THESE SUGGESTIONS?

A. Yes. OCA Witness Alexander broadly stated that any proposed changes to the current EDI system functionality "would need to be documented and considered and . . . charged to EGSs and not non-shopping customers." (OCA St. No. 7-R at 6). Ms. Alexander also opposes any review of PPL's costs to serve customers to ensure they are allocated appropriately to default service and distribution-only customers. (OCA St. No. 7-R at 6). OCA Witness Johnson more fully examines this issue to conclude that the recommendation should be denied on the basis that I have "not identified the specific costs which should be removed" nor did I "set out proposed reallocation methods." (OCA St. No. 4-R at 13-15). On behalf of PPL, Ms. Norden raises opposition to considering any changes to its net energy metering ("NEM") policies or to establishing a strict standard response time for supplier inquiries to no more than one full business day. (PPL St. N. 18-R at 74-75). Also, on behalf of PPL, Mr. Johnson opposes consideration of any updates to its data managements systems to create an online portal where suppliers can access real-time data and 'self-serve.' (PPL St. No. 19-R at 2-3).

Q. HAS ANY OF THIS TESTIMONY PERSUADED YOU TO CHANGE YOUR INITIAL RECOMMENDATIONS?

A. No. Mr. Johnson's opposition to a centralized data portal where EGSs can access customer data is the precise reason that PPL's proposal to assess EDI costs to suppliers should be rejected. PPL opposes system improvements that would reduce costs for PPL and for suppliers, but is proposing that EGSs pay for PPL's transaction costs in an antiquated system. With respect to the review of PPL's cost allocations as to default service customers and distribution customers, that would be of great value to all customers by addressing a concern the advocates often raise – direct cost allocation. Ultimately, the specific suggestions for consideration that I offered about PPL's existing systems were meant to provide concrete examples of issues that are of importance to the functioning of the competitive market that would merit consideration by PPL and stakeholders as PPL goes forward in its IT upgrade. I did not recommend that any of these exercises be specifically adopted at this time but rather that they considered as part of PPL's on-going IT upgrade. I stand by my initial recommendations. Frankly, what PPL has proposed here, which is supported by OCA, focuses on ways to negatively impact the competitive market rather than how to support it. That is the wrong direction for customers.

V. <u>CONCLUSION</u>

Q. DOES THAT COMPLETE YOUR SURREBUTTAL TESTIMONY?

A. Yes.

VERIFICATION

I, Frank P. Lacey, hereby state that: (1) I am the founding principal of Electric Advisors Consulting, LLC; (2) the facts set forth in my testimony are true and correct (or are true and correct to the best of my knowledge, information and belief); and, (3) I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

February 9, 2026
Dated

Frank Lacey

Frank P. Lacey
Principal
Electric Advisors Consulting, LLC

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

REBUTTAL TESTIMONY OF

FRANK LACEY

ON BEHALF OF
RETAIL ENERGY SUPPLY ASSOCIATION
("RESA")

PPL Electric Utilities Corporation Base Rate Case
Docket No. R-2025-3057164

TOPICS:

Energy Cost Concerns Raised by OCA and CAUSE-PA

January 23, 2026

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND CURRENT POSITION.

A. My name is Frank Lacey. I am the head of Electric Advisors Consulting, LLC

Q. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY IN THIS PROCEEDING?

A. Yes. My Direct Testimony was served on December 22, 2025 pre-marked as RESA St. No. 1 and included RESA Exhibits FL-1 through FL-10.

Q. ARE YOU SPONSORING ANY EXHIBITS?

A. No.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. I am providing rebuttal testimony in response to Ms. Barbara Alexander on behalf of the Office of Consumer Advocate ("OCA") and Mr. Patrick Cicero on behalf of the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") regarding the role of competitive electric generation suppliers ("EGSs") as it relates to the cost of energy supply paid by customers. These witnesses make certain recommendations that are harmful to customers and should be rejected.

Q. DID YOU ADDRESS THESE ISSUES IN YOUR DIRECT TESTIMONY?

A. No. This is a distribution rate proceeding. I did not believe that I needed to protect the concept of electricity market choice in this rate proceeding. PPL proposed some troubling changes to the supplier tariff, but they did not suggest anything that would eliminate customer choice.

Q. WHAT WERE THE PRIMARY CONCERNS ADDRESSED IN YOUR DIRECT TESTIMONY?

A. My testimony expressed opposition to the changes proposed by PPL to the Supplier tariff. In my opinion, this forum is not the appropriate forum to address changes to a supplier

tariff, especially changes of the magnitude and importance proposed by PPL. In addition, the proposed changes were largely unsupported by any testimony whatsoever, and to the extent that they were supported by testimony, the testimony did not include any analytics, policy arguments or facts that would warrant the proposed changes.

Q. DID ANY STAKEHOLDERS OFFER SUPPORT FOR PPL'S PROPOSED CHANGES TO THEIR SUPPLIER TARIFF?

A. Based on my review of the stakeholders' testimony, I did not see any support whatsoever for PPL's proposed changes to the supplier tariff.

Q. DOES YOUR LACK OF RESPONSE TO ANY PARTICULAR ISSUE RAISED BY THE OTHER PARTIES INDICATE YOUR ACCEPTANCE OF THEIR TESTIMONY?

A. No. While I have attempted to respond to the specific statements and recommendations made by the other parties' witnesses within the scope of my subject matter area, the failure to address any specific issues should not be viewed as my acceptance or endorsement of that testimony.

Q. PLEASE SUMMARIZE YOUR REBUTTAL TESTIMONY.

A. First, I will explain why I oppose recommendations which either ignore or remove the ability of low income customers to participate in the competitive market. More specifically, the recommendation of Ms. Alexander on behalf of OCA that customers with "an indicia of low-income" be excluded from the retail market. (OCA St. No. 7 at 31) should be rejected. I also caution against looking exclusively at enhancing and expanding low-income customer assistance programs to provide benefit to these customers as Mr. Cicero on behalf of CAUSE-PA recommends. (CAUSE-PA St. No. 1 at 132-133). Although I am not opposing specific suggestions by either witness to make electricity more affordable for the low-income customers, I will explain why both

witnesses miss the mark on affordability by ignoring market options and, in Ms. Alexander's case, by outright advocating the elimination of market options for low income customers.

Second, I will explain why Ms. Alexander's recommendation that the Commission direct PPL to conduct additional outreach and messaging to its residential customers "to alert them about the potential for higher EGS charges and how to find and take action in response to this information" (OCA St. No. 7 at 32) should also be rejected. As I will discuss, this type of direction is wholly unnecessary and in contradiction to the full settlement reached in PPL's last default service case which specifically addressed the parameters of PPL's communications with customers regarding shopping issues.

II. PROPOSALS TO DENY LOW INCOME CUSTOMERS THEIR RIGHT TO PARTICIPATE IN THE COMPETITIVE MARKET MUST BE REJECTED

Q. PLEASE EXPLAIN HOW MS. ALEXANDER'S ADVOCACY IN SUPPORT OF HER POSITION THAT LOW INCOME CUSTOMERS SHOULD BE DENIED COMPETITIVE MARKET ACCESS IGNORES THE POSITIVE ATTRIBUTES OF MARKET PARTICIPATION.

A. In her testimony, Ms. Alexander presents her conclusions regarding data provided by PPL to compare the EGS charges billed to its residential customers with the PPL's applicable default service rate.[1] (OCA St. No. 7 at 29-30). Ms. Alexander discusses the instances, based on this data set, where customers were charged higher than PPL's default service rate by EGSs. What Ms. Alexander does not discuss is that the data relied on by Ms. Alexander shows that in 2024, a group of approximately 21,000 low-income customers in aggregate, saved over $3.6 million compared to the default service rate in 2024. This equates to slightly more than $168 per customer per year in savings. The same

[1] *See* PPL Response to OCA-VII-12, Attachment 1 (2025) and Attachment 2 (2024).

data set shows that for the nine months ending September 2025 (partial year data), 22,893 low-income customers saved $4.2 million relative to PPL's default service rate, equating to approximately $184 in savings over just nine months of 2025 versus the default rate. These numbers can be conservatively extrapolated to suggest that these customers saved on average, approximately $230 for the full year in 2025. Collectively, over 250,000 residential customers paid nearly $94 million less than they would have paid to PPL for default service over that 21-month span.

Setting aside my very real concerns about attempting to draw conclusions about value to customers from participating in the competitive market based on point-in-time comparisons of just one factor, i.e. the price charged, this data shows unequivocally that customers can save money by participating in the competitive market. If, as Ms. Alexander recommends, this choice is taken away from these customers,[2] so too will this price saving opportunity. It seems reasonable that everyone should support the ability of customers to save money on electricity bills. Additionally, a more accurate comparison of the value of competition is a comparison to the price that customers would see in the absence of competition. Recent empirical evidence supports the view that the availability of retail competition lowers the costs of energy for all customers, including non-shopping customers.[3]

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[2] I am informed that counsel will address legal arguments in briefs regarding the statutory right of customers to have direct access to the competitive market and the illegality of Mr. Alexander's proposal that the Commission should take a way this right for anyone with the undefined "indica" of low income.

[3] According to a 2025 study, Pennsylvania's Continued Success: Competition Maintains Low Electric Prices For All Residents, authored by John Hanger, a former Pennsylvania PUC Commissioner, PPL's default service prices in 2024, were 20% lower than the utilities electricity supply rate in 1996, when adjusted for inflation. That report notes "Restructuring has resulted in additional benefits beyond the original intent of reliability and cost-savings, such as carbon emission reductions, product innovation, and variety and most importantly, a robust market that responds to customer demand without the use of ratepayer dollars." That study can be found on the Public Utility Fortnightly website at:

Q. DOES THE TESTIMONY PRESENTED BY MR. CICERO SIMILARLY SHOW THAT SHOPPING CUSTOMERS COULD HAVE PAID LOWER PRICES FOR ELECTRICITY THAN IF THEY HAD STAYED ON PPL'S DEFAULT SERVICE?

A. Yes. Mr. Cicero testified that PPL's default service rate increased 20.3% between December 1, 2024 and December 1, 2025, from 10.77 cents to 12.95 cents per kWh. (CAUSE-PA St. No. 1 at 93, Table 23). If low-income customers were encouraged to enter into EGS contracts and were able to find a one-year contract at or near the 10.77 cent level after the 10.77 cent rate went into effect, they would have saved an average of $20 per month off of the higher default rate, or approximately $240 per year. PPL estimates that there are 347,822 low income customers in their service territory.[4] If all of those customers were on cost-savings contracts, the total savings could be more than $83.4 million.

Q. IS IT REALISTIC TO EXPECT THAT ALMOST 350,000 PEOPLE WILL MAKE THE SAME DECISION AT THE SAME TIME TO EXPERIENCE LOWER PRICED GENERATION SERVICE FROM THE COMPETITIVE MARKET?

A. While I realize this is highly improbable, the point of that exercise is to show that there are significant opportunities available to shopping customers, including low income customers. This opportunity is not hypothetical. The data accompanying Ms. Alexander's testimony shows that the savings are real and low-income customers have saved significant sums of money versus PPL's default service rate. Ms Alexander's recommendation of denying any customer with an indicia of low income the right to shop will prohibit them from achieving those savings. This is equivalent to telling a low-

https://www.fortnightly.com/sites/default/files/whitepapers/Pennsylvanias_Continued_Success_Competition_Maintains_Low_Electric_Prices_For_All_Residents.pdf.

[4] See PPL Response to CAUSE-PA I-11 attached as Appendix C to CAUSE-PA St. No. 1.

income customer shopping for groceries that they cannot go to a cost-saving warehouse store because there is a regular grocery store in their neighborhood.

Q. WHAT ARE YOUR CONCERNS ABOUT MR. CICERO'S PROPOSALS REGARDING THE LOW INCOME CUSTOMER ASSISTANCE PROGRAMS?

A. I am concerned that increased costs of these programs will result in increased costs to all other customers. Since this is a distribution rate case (and not a default service proceeding), I would encourage consideration of how to utilize distribution resources that to minimize costs to customers. To be clear, I am not opposed to expanding low-income support programs. Unfortunately, Mr. Cicero has not provided any analysis of the cost of his proposals and how those costs would be recovered. The lack of detail makes it difficult to form an opinion as to the merit of his proposals.

Q. PLEASE PROVIDE SOME EXAMPLES OF WHAT YOU MEAN REGARDING USING DISTRIBUTION RESOURCES TO MINIMIZE COSTS.

A. Mr. Cicero testifies that low-income households often lack the ability to control usage due to poor housing stock and older, less efficient appliances. (CAUSE-PA St. No. 1 at 30-31). Based on this, he testifies that it is critical that they have access to effective conservation tools capable of producing meaningful and lasting bill reductions. While I recognize the value of residential low income usage reduction programs as required by the Commission's regulations for low income customers,[5] it would be worthwhile to also explore policies that would create distribution solutions to the poor housing stock problem. Perhaps more effective might be a utility-funded, but market-based residential electricity storage program, or comprehensive home energy management program, allowing customers to contribute energy, capacity and ancillary services to the grid when

[5] 52 Pa. Code § 58.1.

needed. This would provide the participating customers with lower energy costs and provide system benefits to all customers. PPL could offer retail distributed energy resource ("DER") solutions that align with the Commission's NOPR on FERC Order No. 2222 integration.[6] The adage "if you give a man a fish, you feed him for a day, but if you teach a man to fish, you feed him for a lifetime" is fitting in this scenario. These types of programs will teach and incentivize customers to be better stewards of their electricity consumption and the grid and reduce the need for payment assistance over time. These programs could be targeted at low-income customers or the entire residential rate class. In the short-term, these programs will lead to lower capacity and energy costs resulting in near term savings for all customers. Long-term, these programs would potentially result in avoided transmission and/or distribution investment, resulting in incremental savings to all customers.

Typically, a utility would seek recovery for these types of programs in a traditional rate case. The Pennsylvania utilities collect an Act 129 rider that is used to fund energy efficiency and demand management programs. Perhaps that is why Mr. Cicero's testimony does not include any of the market-supported solutions for low-income customers to manage load and costs. I am not aware of any restriction on the ability of PPL to implement a market-based retail level DER program. These programs reduce costs for participating and non-participating customers. They should be part of any comprehensive effort to address the costs of electricity.

[6] See PA PUC Docket No. L-2023-3044115.

Q. PLEASE SUMMARIZE YOUR RESPONSE REGARDING MS. ALEXANDER AND MR. CICERO'S TESTIMONY ABOUT LOW INCOME AFFORDABILITY ISSUES.

A. Ms. Alexander's suggestion to exclude customers with indicia of low income from the retail market should be rejected. (OCA St. No. 7 at 31). The tools offered in the competitive electricity market are too powerful and too beneficial to customers to impose this type of restriction. Mr. Cicero's suggestions to increase funding for different low-income support programs should be modified or enhanced to consider how to utilize distribution resources that to minimize costs to customer, including allowing customers to contribute energy, capacity and ancillary services to the grid through retail DER or similar programs.

III. PROPOSALS TO REQUIRE PPL TO ENGAGE IN OUTREACH TO "ALERT CUSTOMERS" OF POTENTIAL FOR HIGHER EGS CHARGES MUST BE REJECTED

Q. WHAT DOES MS. ALEXANDER ON BEHALF OF OCA RECOMMEND REGARDING PPL OUTREACH TO RESIDENTIAL CUSTOMERS ABOUT EGS CHARGES?

A. Ms. Alexander recommends that PPL undertake "targeted outreach and education to its residential customers concerning high EGS charges and the impact of those charges on the customer's PPL Electric bill, payment plan, and collection actions." (OCA St. No 7 at 8-9 *emphasis added*). She further explains that this campaign should "alert" customers about "the potential for higher EGS charges" and "how to find and take action in response to this information" to include identifying any "web or text based option to return to default service." (OCA St. No. 7 at 32).

Q. DO YOU OPPOSE FAIR AND ACCURATE CUSTOMER EDUCATION ABOUT THE COMPETITIVE MARKET?

A. Absolutely not but that is not what Ms. Alexander is proposing. In fact, as it appears that we are entering into a period of constrained generation resources, I would encourage PPL to deliver strong messages to customers urging them to protect themselves with energy contracts from EGSs. Ms. Alexander's focus, unfortunately, is on "higher EGS charges" only and it appears to me to be more like a doom and gloom warning for customers who are considering shopping and not accurate information about competitive energy markets. As I discussed above, customers, including low-income customers, can and do save money on their electricity by shopping. However, there are a number of reasons why a customer may elect an EGS over the default service provider which may have nothing to do with price, or any comparison to a volatile default service price. Moreover, point-in-time pricing cannot accurately show whether a customer has achieved true cost savings over the period of any particular EGS contract given that the default service rate changes semi-annually and the EGS contract terms may include other incentives and or pricing structures that provide value over the long term.[7] The issue of how to educate consumers about shopping has been well considered and the subject of many Commission proceedings and processes over the past 30 years and it is inappropriate based only on Ms. Alexander's one-sided presentation of point-in-time (and undocumented) data from this one utility to rewrite those standards and procedures in the context of this proceeding.

[7] In addition, there are various costs and other factors that are not reflected in advertised default service rate, such as indirect or overhead costs. Other components of an EGS offer that may be of value to customers, include long-term price stability, renewable energy, charitable contributions and shopping rewards. None of this is factored

Q. HAS THE COMMISSION MORE RECENTLY ADDRESSED THE ISSUE OF CONSUMER EDUCATION FOR PPL'S SERVICE TERRITORY?

A. Yes. RESA's concerns about PPL's communications with customers were brought to the Commission's attention through a Petition for Declaratory Order that was initiated on November 30, 2022 at Docket No. P-2022-3036985 in which RESA has sought to eliminate misleading statements regarding comparisons between PPL's default service rates and EGS supply prices in the market and PPL's characterization of default service as the "lowest" or "best" rate available. Ultimately, the issues raised by RESA's petition were addressed during PPL's last default service proceeding at Docket No. P-2024-3047290 ("PPL DSP 6 Proceeding"). A full settlement was reached in the DSP 6 Proceeding which included the establishment of a collaborative process to "determine the timing, frequency, and content" of PPL's communications with EGS customers and includes specific timeframes for action as well as a process to submit the matter to the Commission's Office of Competitive Market Oversight ("OCMO") for a staff decision if consensus is not reached. As part of this commitment, PPL agreed not to send written communications to shopping customers during the collaborative process and agreed to make sure all suppliers have copies of final approved communications to EGS customers.[8] As part of the settlement, RESA withdrew its Petition for Declaratory Order. The Commission approved the proposed settlement without modification on November 7, 2024.[9]

[8] Joint Petition for Settlement at Section III, H, paragraph 24.

[9] *Petition of PPL Electric Utilities Corporation for Approval of a Default Service Program and Procurement Plan for the Period from June 1, 2025 through May 31, 2029 (DSP VI Program)*, Docket No. P-2024-3047290, Order entered November 7, 2024.

Q. BASED ON THIS DO YOU BELIEVE MS. ALEXANDER'S RECOMMENDATIONS REGARDING PPL'S COMMUNICATIONS WITH CUSTOMERS ABOUT EGSS SHOULD BE ADDRESSED HERE?

A. No, I do not, other than that the Commission should reject her proposal. Based on my reading of the settlement documents, the recommendation of the Administrative Law Judge, and the Commission's final order, the issue of PPL's communications with customers about EGSs appears to have been fully considered in the PPL DSP 6 Proceeding through a settlement, signed by OCA. While legal counsel will further address the legality of raising those previously litigated and settled issues in the context of this proceeding, my view is that Ms. Alexander raising these issues on behalf of OCA now is, at best, inappropriate. For all these reasons, Ms. Alexander's recommendations regarding communications by PPL to customers about EGSs should be summarily rejected.

IV. CONCLUSION

Q. DOES THAT COMPLETE YOUR REBUTTAL TESTIMONY?

A. Yes; however, I do reserve the right to supplement this testimony as may be appropriate.

VERIFICATION

I, Frank P. Lacey, hereby state that: (1) I am the founding principal of Electric Advisors Consulting, LLC; (2) the facts set forth in my testimony are true and correct (or are true and correct to the best of my knowledge, information and belief); and, (3) I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

January 23, 2026
Dated

Frank Lacey

Frank P. Lacey
Principal
Electric Advisors Consulting, LLC

WALMART STATEMENT NO. 1

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

DIRECT TESTIMONY AND EXHIBITS OF

MATTHEW T. LYON

ON BEHALF OF

WALMART INC.

DECEMBER 22, 2025

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Exhibit MTL-1: Witness Qualifications Statement

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I. Introduction

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.

A. My name is Matthew T. Lyon. My business address is 814 Respect Drive, Bentonville, AR 72716. I am employed by Walmart Inc. ("Walmart") as a Senior Manager, Utility Partnerships – Regulatory.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS DOCKET?

A. I am testifying on behalf of Walmart.

Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.

A. I hold multiple degrees and a graduate certificate relevant to my work in energy, supply chains, and sustainability. My education includes a B.A. in Philosophy from Spring Hill College in 2004, an M.B.A. in Supply Chain Management from the University of Arkansas Walton College of Business in 2014, a Master of Public Service (M.P.S.) from the University of Arkansas Clinton School of Public Service, also completed in 2014, and a Graduate Certificate in Tropical Forest Landscapes: Conservation, Restoration, and Sustainable Use from Yale University School of the Environment, obtained in 2021. My professional experience spans 15 years in corporate sustainability, with a strong focus on transportation electrification, utility partnerships, and greenhouse gas emissions reduction. In 2010 and 2011 I worked as an Oil Spill Field Researcher on behalf of the National Oceanic Atmospheric Administration collecting data for a U.S. government impact study related to the BP/Deepwater Horizon Oil Spill. In 2012, I consulted Pan-Himalayan Grassroots Development Foundation in Ranikhet, India on environmentally, economically,

and socially sustainable development initiatives. From 2012 to 2016, I was the Lead Research Manager at The Sustainability Consortium where I worked with global companies to address environmental and social supply chain issues. In 2016 and 2017, I was the Principal at Versio Consulting where I served as an internal consultant for Walmart's global sustainability team on transformative supply chains. From 2017 to 2019, I was Manager of Supply Chains at Environmental Defense Fund working with Walmart to drive impacts on issues such as energy and transportation logistics. In 2022, I joined Walmart as Senior Manager of Zero Emissions Fleet Strategy at Walmart Inc. working primarily to accelerate transportation electrification across internal fleet and public electric vehicle ("EV") charging. This involved distilling corporate goals, state-level compliance, incentives, and public utility regulatory proceedings into actionable plans. In 2024, I joined the Utility Partnerships – Regulatory team to support Walmart's intervention in public utility commission dockets focusing on transportation electrification, EV rates, Vehicle-to-Grid ("V2G"), Community Solar, and near-grid generation and energy storage systems. My Witness Qualifications Statement is attached as Exhibit MTL-1.

Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION ("COMMISSION")?

A. No.

Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE OTHER STATE REGULATORY COMMISSIONS?

A. Yes, I have submitted testimony with the state regulatory commissions in Indiana, Michigan, and New York. My testimony has addressed topics including, but not limited to, cost of service and rate design, return on equity ("ROE"), revenue requirements, and EV rates.

Q. ARE YOU SPONSORING EXHIBITS IN YOUR TESTIMONY?

A. Yes. I am sponsoring the Exhibits listed in the Table of Contents.

Q. PLEASE BRIEFLY DESCRIBE WALMART'S OPERATIONS IN PENNSYLVANIA.

A. As shown on Walmart's website, Walmart operates 159 retail units, 11 supply chain facilities, and employs nearly 60,000 associates within the Commonwealth of Pennsylvania.[1] In fiscal year ending 2025, Walmart purchased $17.5 billion worth of goods and services from Pennsylvania-based suppliers, supporting over 131,000 supplier jobs.[2]

Q. PLEASE BRIEFLY DESCRIBE WALMART'S OPERATIONS WITHIN THE SERVICE TERRITORY FOR PPL ELECTRIC UTILITIES CORPORATION ("PPL" OR "COMPANY").

A. Walmart has approximately 37 retail stores, four distribution centers, six fuel stations, and related facilities located within PPL's service territory in Pennsylvania. These facilities are served on the Small General Service-Secondary ("GS-1"), Large

[1] https://corporate.walmart.com/about/location-facts/united-states/pennsylvania
[2] *Id.*

General Service-Secondary ("GS-3"), and Large General Service-Primary ("LP-4") class rate schedules.

II. Purpose of Testimony and Summary of Recommendations

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to respond to PPL's Tariff Electric – Pa. P.U.C. No. 202 filed in this docket on August 29, 2025, along with supporting testimony, in which the Company is proposing an increase in its electric distribution rates and to provide recommendations to assist the Commission in its thorough and careful consideration of the Company's proposed rate increase, including the impact on customers. Specifically, my Direct Testimony addresses: (i) the ROE proposed by the Company; (ii) the cost of service study ("COSS") and revenue allocation proposed by the Company; (iii) specific rate structure changes, (iv) proposed changes to compensation for solar energy produced by customer-generators; and (v) the need for the Company to offer a tariff specifically for public direct current fast charging ("DCFC") EV charging.

Q. IN SETTING THE REVENUE REQUIREMENT AND ROE FOR THE COMPANY, SHOULD THE COMMISSION CONSIDER THE IMPACT OF THE ASSOCIATED RATE INCREASE ON BUSINESS CUSTOMERS?

A. Yes. Electricity is a significant operating cost for retailers such as Walmart. When electric rates increase, the increased cost to retailers can put pressure on consumer prices and on the other expenses required by a business to operate. The Commission should thoroughly and carefully consider the impact on customers, including

business customers, in examining the requested revenue requirement and ROE to ensure that any increase in the Company's rates is the minimum amount necessary to provide safe, adequate, and reliable service, while also providing PPL the opportunity to recover its reasonable and prudent costs and earn a reasonable return on its investment.

Q. PLEASE SUMMARIZE WALMART'S RECOMMENDATIONS TO THE COMMISSION.

A. Walmart's recommendations to the Commission are as follows:

(1) The Commission should reject the 11.30 percent ROE requested by the Company. When setting the ROE for the Company, the Commission should thoroughly and carefully consider the impact on customers associated with the approved ROE, in addition to all other facets of this case, to ensure that any increase in the Company's rates reflects the minimum amount necessary to compensate the Company for adequate and reliable service, while also providing the Company an opportunity to earn a reasonable return for its shareholders.

(2) The Commission should closely examine the Company's proposed revenue requirement increase and the associated ROE in light of:

(a) The customer impact of the resulting revenue requirement increase;

(b) ROEs approved by other utility regulatory commissions nationwide, which do not support the Company's requested ROE; and

(c) The Company's use of a fully projected future test year ("FPFTY"), which reduces the risk due to regulatory lag based on the inclusion

of the most current information in the Company's rates when they will be in effect.

(3) Walmart does not take a position on the Company's proposed COSS at this time. However, to the extent that alternative cost of service methodologies or modifications to the Company's methodology are proposed by other parties, Walmart reserves the right to address any such changes in accordance with the Commission's procedures in this docket.

(4) At the Company's proposed revenue requirement, Walmart does not oppose the Company's revenue allocation proposal at this time, which includes mitigation measures to adjust the resulting revenue allocation based on cost of service results.

(5) If the Commission determines that the appropriate revenue requirement is less than the revenue requirement proposed by the Company, then to the extent that rate classes are not at their cost of service levels, the Commission should take steps to further reduce interclass subsidies. To do this, starting with the third revenue allocation proposed by the Company, the Commission should allocate 50 percent of the overall revenue reduction to the rate classes currently below their cost of service levels, ensuring that no class receives an increase that exceeds their cost of service levels. The remaining 50 percent of the overall revenue reduction should be evenly applied to mitigate the proposed increases for all rate classes on an equal percentage basis.

(6) Walmart does not take a position on the Company's proposed rate design changes for the GS-3 and LP-4 rates at this time. However, to the extent that an alternative rate design for either the GS-3 or LP-4 rates or modifications to the Company's rate designs are proposed by other parties, Walmart reserves the right to address any such changes in accordance with the Commission's procedures in this docket.

(7) Walmart respectfully recommends that the Commission reject PPL's proposal to change how customer-generators are classified under the Generation Supply Charge ("GSC"), as it would:

(a) Abruptly and sharply shift customer-generators above 100 kW to hourly Locational Marginal Pricing ("LMP")-based kWh generation valuation under GSC-2, which would fundamentally change project value propositions; and

(b) Disincentivize generation in PPL's service territory at a time when capacity markets are seeing extremely high prices and forecasts are trending toward increasing demand.

(8) In light of the growth of EVs around the country, Walmart recommends that the Commission require the Company to work with interested stakeholders to develop a new EV tariff that encourages investment specifically for third party-owned public-facing DCFC EV stations and to seek Commission approval of such no later than one year from the date of the final order in this case.

Q. DOES THE FACT THAT YOU MAY NOT ADDRESS AN ISSUE OR POSITION ADVOCATED BY THE COMPANY INDICATE WALMART'S SUPPORT?

A. No. The fact that an issue is not addressed herein or in related filings should not be construed as an endorsement of, agreement with, or consent to any filed position.

III. Revenue Requirement and ROE

(A) Revenue Requirement and Requested ROE

Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED REVENUE REQUIREMENT INCREASE IN THIS DOCKET?

A. My understanding is that the Company proposes a total annual base rate electric operating revenue increase of approximately $356.3 million, or 33.42 percent.[3] The Company provided in its filing data from two different time periods, being (i) historic test year ("HTY") ending June 30, 2025; and (ii) FPFTY ending June 30, 2027, with its proposed rate increase being based on the adjusted FPFTY.[4]

Q. WHAT IS THE COMPANY'S PROPOSED ROE IN THIS DOCKET?

A. The Company proposes an ROE of 11.30 percent based on an adjusted range of 10.30 percent to 12.35 percent.[5] The proposed capital structure is 56.05 percent equity and 43.95 percent debt.[6] The cost of long-term debt is calculated to be 5.08

[3] *See* Direct Testimony of Christine M. Martin ("Martin Direct"), p. 8, lines 7-10.
[4] *See* Direct Testimony of Direct Testimony of Dennis A. Urban, Jr. ("Urban, Jr. Direct"), p. 3, line 22 to p. 4, line 5.
[5] *See* Direct Testimony of Jennifer E. Nelson ("Nelson Direct"), p. 3, lines 15-17.
[6] *See id.* at 4, lines 3-6.

percent.[7] The Company is proposing a weighted average cost of capital ("WACC") of 8.56 percent.[8]

Q. IS WALMART CONCERNED THAT THE COMPANY'S PROPOSED ROE IS EXCESSIVE?

A. Yes. Walmart is concerned that the Company's proposed total ROE of 11.30 percent is excessive, especially in light of:

1) The customer impact of the resulting revenue requirement increase, as discussed in more detail below;

2) ROEs approved by other utility regulatory commissions nationwide, as discussed more fully below, which do not support the Company's requested ROE; and

3) The Company's use of an FPFTY, which reduces the risk due to regulatory lag based on the inclusion of the most current information in the Company's rates when they will be in effect.

[7] *See* Direct Testimony of Julissa Burgos ("Burgos Direct"), p. 3, lines 19-20.
[8] *See* Direct Testimony of Daniel S. Dane ("Dane Direct"), p. 7, lines 18-21.

(B) State and National Utility Industry ROE Trends

Q. IS THE COMPANY'S PROPOSED 11.30 PERCENT ROE SIGNIFICANTLY HIGHER THAN THE AVERAGE APPROVED ROE FOR INVESTOR-OWNED UTILITIES IN THE STATE OF PENNSYLVANIA?

A. In recent orders, approved ROEs have not been specifically provided by the Commission, and therefore an average cannot be calculated.

Q. IS THE COMPANY'S PROPOSED 11.30 PERCENT ROE SIGNIFICANTLY HIGHER THAN THE ROEs APPROVED BY OTHER UTILITY REGULATORY COMMISSIONS IN 2023, 2024 AND SO FAR IN 2025?

A. Yes. According to data from S&P Global Market Intelligence ("S&P Global"), a financial news and reporting company, the average of the 116 reported electric utility rate case ROEs authorized by commissions to investor-owned utilities in 2023, 2024, and so far in 2025, is 9.67 percent.[9] The range of reported authorized ROEs for the period is 8.63 percent to 11.45 percent, and the median authorized ROE is 9.68 percent.[10] The average and median values are significantly below the Company's proposed ROE of 11.30 percent. As such, the Company's proposed 11.30 percent ROE is counter to broader electric industry trends.

[9] *See* Exhibit MTL-2.
[10] *See id.*

Q. SEVERAL OF THE REPORTED AUTHORIZED ROEs ARE FOR VERTICALLY INTEGRATED UTILITIES. WHAT IS THE AVERAGE AUTHORIZED ROE IN THE REPORTED GROUP FOR DISTRIBUTION ONLY UTILITIES?

A. In the group reported by S&P Global, the average ROE for distribution only utilities authorized from 2023 through present is 9.41 percent.[11] The average ROE authorized for distribution only utilities in 2023 was 9.24 percent; in 2024, it was 9.53 percent; and thus far in 2025, it is 9.51 percent.[12] As such, the Company's proposed 11.30 percent ROE is counter to broader electric industry trends and, in fact, as shown in Figure 1, would be the highest approved ROE (out of 31) for a distribution only utility from 2023 to present, if approved by the Commission.

[11] *See id.*
[12] *See id.*

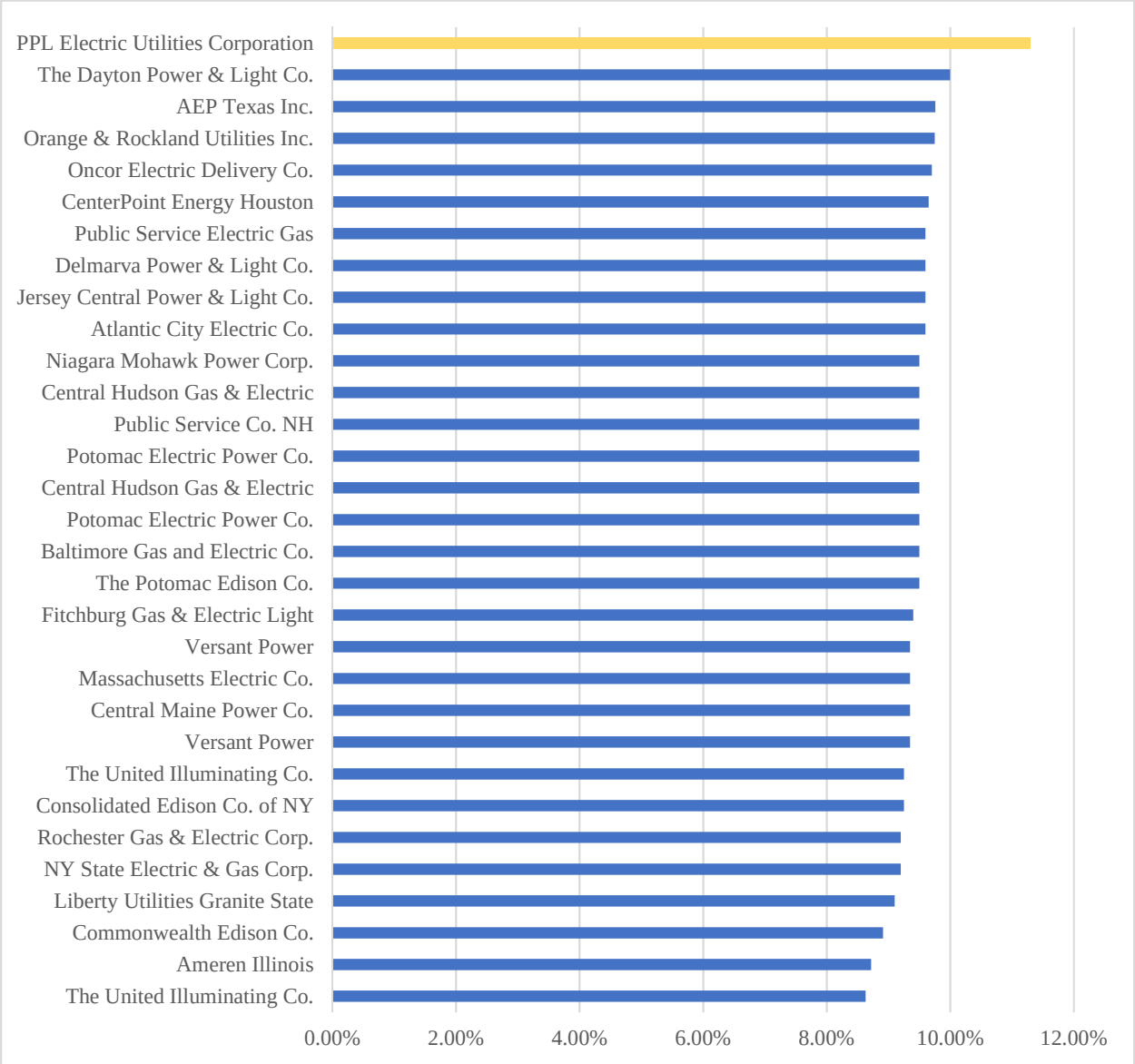

Figure 1. PPL's Proposed ROE Versus Authorized ROEs for Distribution Only Utilities, 2023 to present. Source: Exhibit MTL-2.

Q. WHAT IS THE REVENUE REQUIREMENT IMPACT WERE THE COMMISSION TO APPROVE AN ROE FOR THE COMPANY EQUIVALENT TO 9.41 PERCENT, THE AVERAGE AUTHORIZED ROE NATIONWIDE IN 2023, 2024, AND SO FAR IN 2025 FOR DISTRIBUTION ONLY UTILITIES?

A. If the Commission were to approve an ROE for the Company of 9.41 percent, versus the Company's proposal of 11.30 percent, it would result in a reduction in the Company's total proposed revenue requirement, inclusive of taxes, of approximately $80.9 million, or 22.70 percent.[13]

Q. IS WALMART RECOMMENDING THAT THE COMMISSION BE BOUND BY ROEs AUTHORIZED BY OTHER STATE REGULATORY COMMISSIONS?

A. No. Decisions of other state regulatory commissions are not binding on the Commission. Additionally, each state regulatory commission considers the specific circumstances in each case in its determination of the proper ROE. Walmart is providing this information to illustrate a national customer perspective on industry trends in authorized ROEs.

[13] *See* Exhibit MTL-3.

(C) Walmart's Recommendation

Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION IN REGARD TO THE COMPANY'S PROPOSED ROE?

A. The Commission should thoroughly and carefully consider the impact on customers in setting the ROE, in addition to all other facets of this case, to ensure that any increase in the Company's rates reflects the minimum amount necessary to compensate the Company for adequate and reliable service, while also providing PPL an opportunity to earn a reasonable return for its shareholders.

Specifically, the Commission should closely examine the Company's proposed revenue requirement increase and the associated ROE in light of:

1) The customer impact of the resulting revenue requirement increase;
2) ROEs approved by other utility regulatory commissions nationwide, which do not support the Company's requested ROE; and
3) The Company's use of an FPFTY, which reduces the risk due to regulatory lag based on the inclusion of the most current information in its rates when they will be in effect.

IV. Cost of Service, Revenue Allocation, and Rate Design

(A) Cost of Service

Q. GENERALLY, WHAT IS WALMART'S POSITION ON SETTING RATES BASED ON THE UTILITY'S COST OF SERVICE?

A. Walmart advocates that rates be set based on the utility's cost of service for each rate class. This produces equitable rates that reflect cost causation, sends proper price signals, and minimizes price distortions.

Q. DOES WALMART TAKE A POSITION ON THE COMPANY'S PROPOSED COST OF SERVICE METHODOLOGY AT THIS TIME?

A. No. However, to the extent that alternative cost of service methodologies or modifications to the Company's methodology are proposed by other parties, Walmart reserves the right to address any such changes in accordance with the Commission's procedures in this docket.

(B) Revenue Allocation

Q. HOW DOES THE COMPANY PROPOSE TO ALLOCATE REVENUE AMONG THE CUSTOMER CLASSES?

A. The Company is proposing to move the rate of return for each customer class at or very near the system average return. This approach is intended to more fully align updated rates with cost of service;[14] however, the Company also considered customer affordability and, as a result, determined that the percentage rate increases assigned to individual customer classes should be moderated to mitigate the bill

[14] *See* Direct Testimony of Bickey Rimal ("Rimal Direct"), p. 21, lines 8-12.

impacts on any one class.[15] In order to achieve this goal, the Company has proposed rate increases to the following schedules that Walmart is on: GS-1 (SC&I), GS-3 (SC&I), and LP-4 (LC&I).[16]

Q. WHAT IS WALMART'S REVENUE ALLOCATION RECOMMENDATION TO THE COMMISSION AT THE COMPANY'S PROPOSED REVENUE REQUIREMENT?

A. At the Company's proposed revenue requirement, Walmart does not oppose the Company's proposal at this time, which includes mitigation measures to adjust the resulting revenue allocation based on cost of service results.

Q. WHAT IS WALMART'S RECOMMENDATION TO THE COMMISSION IF THE COMMISSION DETERMINES THAT A LOWER REVENUE REQUIREMENT IS APPROPRIATE?

A. If the Commission determines that the appropriate revenue requirement is less than the revenue requirement proposed by the Company, then to the extent that rate classes are not at their cost of service levels, the Commission should take steps to further reduce interclass subsidies. To do this, starting with the third revenue allocation proposed by the Company, the Commission should allocate 50 percent of the overall revenue reduction to the rate classes currently below their cost of service levels, ensuring that no class receives an increase that exceeds their cost of service levels. The remaining 50 percent of the overall revenue reduction should be

[15] *See id.*
[16] *See* Exhibit Fully Projected Future 1 – Summary of Rate Base & Rate of Return, Section A-1, p. 13.

evenly applied to mitigate the proposed increases for all rate classes on an equal percentage basis.

V. Rate Design

(A) GS-3 Rate

Q. DOES THE COMPANY PROPOSE TO MAKE ANY STRUCTURAL CHANGES TO THE GS-3 RATE?

A. The Company is not proposing any structural changes to Rate GS-3; however, it does propose to increase the monthly fixed customer charge from $60.00 to $78.00 per bill.[17] The Company also plans to increase the demand charge from $3.985/kW to $5.272/kW.[18] Based on my understanding, the Company's proposal would bring the demand charge for the GS-3 rate significantly closer to the cost-based charge of 5.369/kW.[19]

Q. DOES WALMART TAKE A POSITION ON THE COMPANY'S PROPOSED RATE DESIGN FOR THE GS-3 RATE AT THIS TIME?

A. No. However, to the extent that an alternative rate design for the GS-3 rate or modifications to the Company's rate design are proposed by other parties, Walmart reserves the right to address any such changes in accordance with the Commission's procedures in this docket.

[17] *See* Direct Testimony of Steven W. Wishart ("Wishart Direct") p. 16, Table 10.
[18] *See id.*
[19] *See id.*

(B) LP-4 Rate

Q. DOES THE COMPANY PROPOSE TO MAKE ANY STRUCTURAL CHANGES TO THE LP-4 RATE?

A. The Company is not proposing any structural changes to the LP-4 rate; however, it does propose to increase the customer charge from $169.80 to $235.00 per bill.[20] The Company also plans to increase the demand charge from $2.547/kW to $3.881/kW.[21] Based on my understanding, the Company's proposal would bring the demand charge for the LP-4 rate significantly closer to the cost-based charge of $3.907/kW.[22]

Q. DOES WALMART TAKE A POSITION ON THE COMPANY'S PROPOSED RATE DESIGN FOR THE LP-4 RATE AT THIS TIME?

A. No. However, to the extent that an alternative rate design for the LP-4 rate or modifications to the Company's rate design are proposed by other parties, Walmart reserves the right to address any such changes in accordance with the Commission's procedures in this docket.

[20] *See id.* at 18, Table 12.
[21] *See id.*
[22] *See id.*

VI. Customer-Generator Compensation

Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED CHANGES TO COMPENSATION FOR SOLAR ENERGY PRODUCED BY CUSTOMER-GENERATORS?

A. The Company proposes significant changes to how customer-generators are classified under the GSC rate structure. The Company seeks to classify customers on the GSC into two distinct categories: Rate GSC-1 (Small Commercial and Industrial – < 100 kW) and GSC-2 (Large Commercial and Industrial – > 100 kW), based on their maximum registered peak load and PPL's revised definition of maximum registered peak load in the proposed tariff.

Q. IS THIS CHANGE A CONCERN FOR WALMART?

A. Yes. Walmart has long had aggressive and significant company-wide renewable energy goals, and on September 21, 2020, Walmart announced new targets as a part of its sustainability goals, including: (1) to be supplied 100 percent by renewable energy by 2035; and (2) zero carbon emissions in its operations, including its transportation fleet vehicles, without the use of offsets, by 2040. Walmart has also set a goal to transition to zero emission buildings by deploying low-impact refrigerants for cooling and electric equipment for heating by 2040.[23] Additionally, on January 9, 2024, Walmart announced a goal to bring 10 GW of new clean energy projects online by the end of 2030, including 1 GW of new onsite solar plus storage, and enabling 2 GW of new community solar projects.[24]

[23] https://corporate.walmart.com/news/2020/09/21/walmart-sets-goal-to-become-a-regenerative-company.
[24] *Walmart Keynote at CES 2024* (Jan. 9, 2024) https://tech.walmart.com/content/dam/walmart-global-tech/documents/Walmart%20CES%20Keynote%20Script%20Transcript_1.9.24.pdf.

In support of these goals, Walmart actively evaluates onsite solar opportunities across the United States. These analyses rely on a clear, stable understanding of the value of each kilowatt-hour of onsite generation. In Pennsylvania, the benchmark has historically been the Price-To-Compare ("PTC") under GSC-1, which captures the avoidable, volumetric components of retail service. The proposed shift to hourly LMP-based valuation under GSC-2 would fundamentally change this value proposition and could significantly impact customer-generators' ability to develop positive-value solar projects in PPL's territory.

Q. DOES PENNSYLVANIA HAVE AN OVER-SUPPLY OF GENERATION THAT WOULD JUSTIFY DISINCENTIVIZING ONSITE SOLAR DEVELOPMENT PROJECTS IN PPL'S TERRITORY?

A. No. There is no evidence suggesting that Pennsylvania has an over-supply of generation that would justify disincentivizing onsite solar development in PPL's territory. To the contrary, market and monitor reports show tightening trends and localized risks – not broad oversupply. Monitoring Analytics and PJM Interconnection, LLC ("PJM") analyses have documented tightening fundamentals, price signals of scarcity in recent capacity auctions, and scenarios where local constraints or retirements could cause shortfalls – especially if demand grows faster than expected.[25]

[25] *Activities of the Market Monitoring Unit 2024*, Monitoring Analytics (Dec. 15, 2025) https://www.monitoringanalytics.com/reports/Reports/2025/IMM_Activities_Report_2024_20251215.pdf.

Q. WOULD ONSITE SOLAR PROJECTS THAT ARE CURRENTLY IN VARIOUS PHASES OF DEVELOPMENT BE NEGATIVELY IMPACTED BY THE COMPANY'S PROPOSAL?

A. Yes. Changing the classification of customer-generators under the GSC without robust transition protections would retroactively alter the economics of those investments. Approving such an abrupt and sharp reclassification would create stranded value for customers who acted reasonably under the current rules.

Q. WHAT IS WALMART'S RECOMMENDATION TO THE COMMISSION ON THE COMPANY'S PROPOSAL TO CHANGE HOW CUSTOMER-GENERATORS ARE CLASSIFIED UNDER THE GSC RATE STRUCTURE?

A. Walmart respectfully recommends that the Commission reject PPL's proposal to change how customer-generators are classified under the GSC, as it would:

(a) Abruptly and sharply shift customer-generators above 100 kW to hourly LMP-based kWh generation valuation under GSC-2, which would fundamentally change project value propositions; and

(b) Disincentivize generation in PPL territory at a time when capacity markets are seeing extremely high prices and forecasts are trending toward increasing demand.

VII. Public DCFC EV Distribution Charging Rate

Q. DOES THE COMPANY CURRENTLY OFFER OR PROPOSE TO OFFER IN THIS DOCKET A DISTRIBUTION RATE SPECIFICALLY FOR THIRD PARTY-OWNED PUBLIC DCFC EV STATIONS?

A. To the best of my knowledge, the Company does not currently offer distribution rates specifically for third party-owned public DCFC EV stations.

Q. DOES WALMART SUPPORT THE NEED FOR THIRD PARTY-OWNED DCFC EV RATE DESIGN?

A. Yes. Walmart supports DCFC EV charging rates that are specifically designed for public charging at third-party locations.

Q. WHY DOES WALMART BELIEVE THAT THE COMPANY SHOULD OFFER A RATE FOR THIRD-PARTY OWNED PUBLIC DCFC EV STATIONS?

A. Building a strong public network of direct current ("DC") fast chargers is essential for supporting the EV industry and encouraging the transition to EVs. This network helps eliminate range anxiety and other challenges that EV drivers face when charging, making the experience more comparable to refueling a traditional gasoline car. To meet the growing need for EV chargers in the Company's service area, the number of public-facing DC fast chargers must increase. This requires new initiatives and rate structures to build a robust public DCFC network. Discussed in more detail below, a key factor in attracting third-party investment in these public chargers is offering specific EV-friendly rate options.

Q. DOES WALMART HAVE EXPERIENCE IN THE EV CHARGING SPACE?

A. Yes. Walmart has substantial experience with offering EV charging to its customers and is actively growing its presence in the EV charging space. Specifically, Walmart currently hosts more than 1,200 public DCFCs at 285 different locations across 43 states. Walmart opened its first Walmart-owned and operated charging station in McKinney, Texas[26] in March 2025, and since then it has opened several more stations in Arizona, Florida, Texas and Oklahoma. The base configuration of its charging stations is eight stalls supplied by four 400 kW units with two handles each. Depending on the site, additional units may be added. Walmart retail sites are ideally situated for EV charging stations because of their large parking lots, easy public access, and multi-site locations.

Q. WHY HAS WALMART DECIDED TO PARTICIPATE IN THE PUBLIC DCFC EV SPACE?

A. In support of its clean energy and carbon reduction goals, Walmart is committed to building its own EV fast charging network, which also supports the growth of the nation's overall EV infrastructure. By installing fast charging stations at thousands of locations, Walmart supports EV drivers in local communities and along major travel corridors, a crucial combination for encouraging more people to choose an electric vehicle. Walmart is proud to offer EV fast charging as a convenient, reliable, and affordable service for its current EV-driving customers, as well as future EV drivers.

[26] https://www.walmart.com/store/206-mckinney-tx/ev-charging-station

Q. ARE ELECTRIC RATES A FACTOR THAT WALMART CONSIDERS WHEN INSTALLING OR SITING EV CHARGING INFRASTRUCTURE AT ITS FACILITIES?

A. Yes. Walmart seeks to balance the risks and costs of installing and maintaining a particular EV fast charging station, which is informed, in part, by the tariff under which the electricity is provided from the utility to the owner of the EV fast charging station.

Q. ARE THERE CERTAIN EV RATE STRUCTURES THAT THE COMMISSION SHOULD CONSIDER WITH REGARD TO THIRD PARTY-OWNED PUBLIC DCFC EV STATIONS?

A. Yes. The Company should offer a rate structure that encourages investment for business customers who are interested in owning and operating public DCFC equipment and EV stations. These rates should be volumetric in nature and created in such a way to recover the utility's cost without cross subsidization while also providing the best use case for the DCFC owner operator.

Q. SHOULD THE COMMISSION REQUIRE THE COMPANY TO DEVELOP AN EV CHARGING-SPECIFIC RATE FOR THIRD PARTY-OWNED PUBLIC DCFC EV STATIONS?

A. Yes, it should. In the short term, public EV charging-specific rates are needed to support third-party investment in EV charging equipment. As an investor in EV charging equipment for both the public and for its own private fleet, Walmart understands how EV charging rates can either promote or impede EV charging investment and user experience. While the EV industry continues to grow, there

will still be a ramp-up to sufficient EV adoption to support an extensive public EV charging network. This will create geographical locations where public EV chargers are either not being used or are used infrequently. For these under-utilized chargers that are being billed by the utility under a more traditional rate tariff with a demand charge, the charger operator may be assessed the maximum demand charge even after only a single use of that charging unit regardless of whether there is any additional charging during that month. This outcome negatively impacts the economics for that unit and may lead to little or no third-party investment in public EV chargers sited in areas of initial low usage.

Q. WHAT IS WALMART'S RECOMMENDATION TO THE COMMISSION WITH REGARD TO DEVELOPING AN EV RATE SPECIFICALLY FOR THIRD PARTY-OWNED PUBLIC DCFC EV STATIONS?

A. Walmart recommends that the Commission require the Company to work with interested stakeholders to develop a new EV tariff that encourages investment specifically for third party-owned public-facing DCFC EV stations and to seek Commission approval of such no later than one year from the date of the final order in this case.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

VERIFICATION

I, Matthew T. Lyon, hereby state that the facts in my Direct Testimony, are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at any hearing held in this matter. I understand the statements herein are made subject to the penalties of 18 Pa. C.S. §4904 (relating to falsification to authorities).

Date: 12/22/25

Matthew T. Lyon
Walmart Inc.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

EXHIBITS OF

MATTHEW T. LYON

ON BEHALF OF

WALMART INC.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

EXHIBIT MTL-1 OF

MATTHEW T. LYON

ON BEHALF OF

WALMART INC.

Matthew T. Lyon

Senior Manager Utility Partnerships - Regulatory
Walmart Inc.
Business Address: 814 Respect Drive, Bentonville, AR 72716 Mail Stop: 5530
Business Phone: (479) 879-8370

EXPERIENCE

December 2024 – Present
Walmart Inc., Bentonville, AR
Senior Manager, Utility Partnerships - Regulatory

August 2022 – December 2024
Walmart Inc., Bentonville, AR
Senior Manager, Zero Emissions Mobility

July 2017 – October 2019
Environmental Defense Fund, Bentonville, AR
Manager, Supply Chains

June 2016 – July 2017
Versio Consulting, Fayetteville, AR
Principal Consultant

August 2012 – June 2016
The Sustainability Consortium, Fayetteville, AR
Lead Research Manager

May 2012 – August 2012
Pan-Himalayan Grassroots Development Foundation, Ranikhet, India
Consultant

July 2010 – June 2011
National Oceanic Atmospheric Administration (Aerotek Energy Services), Mobile, AL
Oil Spill Field Researcher

EDUCATION

2021	Yale University School of the Environment	Graduate Certificate
2014	University of Arkansas Walton College of Business	M.B.A.
2014	University of Arkansas Clinton School of Public Service	M.P.S.
2004	Spring Hill College	B.A., Philosophy

INDUSTRY TRAINING

- 2023 Practical Regulatory Training for the Electric Industry
  Center for Public Utilities, New Mexico State University College of Business

- How to Read and Analyze a Rate Case (102) – 2025
  National Association of Regulatory Utility Commissioners (NARUC)

FILED TESTIMONY
2025

New York Public Service Commission Case 25-G-0380, Proceeding on motion of the Commission as to the rates, charges, rules and regulations of Rochester Gas and Electric corporation for gas service.
Issue: General rate case.

New York Public Service Commission Case 25-E-0379, Proceeding on motion of the Commission as to the rates, charges, rules and regulations of Rochester Gas and Electric corporation for electric service.
Issue: General rate case.

New York Public Service Commission Case 25-G-0378, Proceeding on motion of the Commission as to the rates, charges, rules and regulations of New York State Electric & Gas corporation for gas service.
Issue: General rate case.

New York Public Service Commission Case 25-E-0375, Proceeding on motion of the Commission as to the rates, charges, rules and regulations of New York State Electric & Gas corporation for electric service.
Issue: General rate case.

Michigan Public Service Commission Case No. U-21860: In the matter of the Application of DTE ELECTRIC COMPANY for authority to increase its rates, amend its rate schedules and rules governing the distribution and supply of electric energy, and for miscellaneous accounting authority.
Issue: General rate case.

State Of Indiana Utility Regulatory Commission Cause No. 46258: Petition Of Indianapolis Power & Light Company D/B/A AES Indiana ("AES Indiana") For Authority To Increase Rates And Charges For Electric Utility Service Through A Phase-In Rate Adjustment; And For Approval Of Related Relief, Including (1) Revised Depreciation Rates, Including Cost Of Removal Less Salvage And Updated Depreciation Expense; (2) Accounting Relief, Including Deferrals And Amortizations, (3) Inclusion Of Capital Investment, (4) Rate Adjustment Mechanism Proposals, Including A New Property Tax Rider, And (5) New Schedules Of Rates, Rules And Regulations For Service.
Issue: General rate case.

Michigan Public Service Commission Case No. U-21870: In the matter of the application of CONSUMERS ENERGY COMPANY for authority to increase its rates, amend its rate schedules and rules governing the distribution and supply of electric energy, and for miscellaneous accounting authority
Issue: General rate case.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

EXHIBIT MTL-2 OF

MATTHEW T. LYON

ON BEHALF OF

WALMART INC.

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2023 to Present

State	Utility	Parent Company Ticker	Docket	Requested ROE	Order Date	Vertically Integrated (V) / Distribution Only (D)	Approved ROE	Difference	ROE Fully Litigated or Settled	Approved WACC	Approved Equity Ratio	Equity Contribution
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (8) - (5)	(11)	(12)	(13)	(14) (8) X (13)
Michigan	Consumers Energy Co.	CMS	U-21224	10.25%	1/19/2023	V	9.90%	(35)	Settled	N/A	N/A	N/A
Minnesota	Minnesota Power Entrprs Inc.	ALE	E-015/GR-21-335	10.25%	1/23/2023	V	9.65%	(60)	Fully Litigated	7.12%	52.50%	5.07%
Wyoming	Cheyenne Light Fuel Power Co.	BKH	20003-214-ER-22	10.30%	1/26/2023	V	9.75%	(55)	Settled	7.48%	52.00%	5.07%
South Carolina	Duke Energy Progress LLC	DUK	2022-254-E	10.20%	2/9/2023	V	9.60%	(60)	Settled	6.83%	52.43%	5.03%
Louisiana	Southwestern Electric Power Co	AEP	U-35441	10.35%	2/17/2023	V	9.50%	(85)	Settled	N/A	N/A	N/A
Texas	Oncor Electric Delivery Co.	SRE	53601	10.30%	3/9/2023	D	9.70%	(60)	Fully Litigated	6.65%	42.50%	4.12%
Michigan	Upper Peninsula Power Co.		U-21286	10.80%	3/24/2023	V	9.90%	(90)	Settled	N/A	N/A	N/A
California	Liberty Utilities (CalPeco Ele	AQN	A-21-05-017	10.50%	4/27/2023	V	10.00%	(50)	Settled	N/A	52.50%	N/A
Maine	Versant Power		2022-00255	9.35%	5/31/2023	D	9.35%	-	Settled	5.69%	49.00%	4.58%
Minnesota	Northern States Power Co.	XEL	E-002/GR-21-630	10.20%	6/1/2023	V	9.25%	(95)	NA	NA	52.50%	4.86%
Maine	Central Maine Power Co.	IBE	2022-00152	10.20%	6/6/2023	D	9.35%	(85)	Withdrawn/Reject	NA	50.00%	4.68%
North Dakota	MDU Resources Group	MDU	PU-22-194	10.50%	6/6/2023	V	9.75%	(75)	Settled	7.13%	50.81%	4.95%
New York	Consolidated Edison Co. of NY	ED	22-E-0064	10.00%	7/20/2023	D	9.25%	(75)	Settled	6.75%	48.00%	4.44%
Indiana	Northern IN Public Svc. Co. LLC	NI	45772	10.40%	8/2/2023	V	9.80%	(60)	Settled	6.80%	51.63%	5.06%
Texas	Entergy Texas Inc.	ETR	53719	10.80%	8/3/2023	V	9.57%	(123)	Settled	6.61%	51.21%	4.90%
North Carolina	Duke Energy Progress LLC	DUK	E-2 Sub 1300	10.40%	8/18/2023	V	9.80%	(60)	Settled	7.07%	53.00%	5.19%
Connecticut	The United Illuminating Co.	IBE	22-08-08	10.20%	8/25/2023	D	8.63%	(157)	Fully Litigated	6.48%	50.00%	4.32%
Arizona	Tucson Electric Power Co.	FTS	E-01933A-22-0107	9.75%	8/25/2023	V	9.55%	(20)	NA	6.93%	54.32%	5.19%
Vermont	Green Mountain Power Corp.		23-1852-TF	9.58%	8/23/2023	V	9.58%	-	Fully Litigated	6.88%	49.88%	4.78%
Idaho	Avista Corp.	AVA	AVU-E-23-01	10.25%	8/31/2023	V	9.40%	(85)	Settled	7.19%	50.00%	4.70%
Alaska	Alaska Electric Light Power	AVA	U-22-078	13.45%	8/31/2023	V	11.45%	(200)	Fully Litigated	8.79%	60.70%	6.95%
Colorado	Public Service Co. of CO	XEL	22AL-0530E	10.25%	9/6/2023	V	9.30%	(95)	Settled	6.95%	55.69%	5.18%
Montana	MDU Resources Group	MDU	2022-11-099	10.50%	9/21/2023	V	9.65%	(85)	Settled	7.53%	50.30%	4.85%
Kentucky	Duke Energy Kentucky Inc.	DUK	2022-00372	10.35%	10/12/2023	V	9.75%	(60)	Fully Litigated	NA	52.15%	5.08%
New York	NY State Electric & Gas Corp.	IBE	22-E-0317	10.20%	10/12/2023	D	9.20%	(100)	Settled	6.40%	48.00%	4.42%
New York	Rochester Gas & Electric Corp.	IBE	22-E-0319	10.20%	10/12/2023	D	9.20%	(100)	Settled	6.67%	48.00%	4.42%
Maryland	The Potomac Edison Co.	FE	9695	10.60%	10/18/2023	D	9.50%	(110)	Fully Litigated	6.92%	53.00%	5.04%
New Mexico	Southwestern Public Svc Co.	XEL	22-00286-UT	10.75%	10/19/2023	V	9.50%	(125)	Settled	7.17%	54.70%	5.20%
Montana	NorthWestern Energy Group	NWE	2022-7-78 (elec)	10.54%	10/25/2023	V	9.65%	(89)	Settled	6.72%	48.02%	4.63%
Oklahoma	Public Service Co. of OK	AEP	PUD2022-000093	10.40%	11/3/2023	V	9.30%	(110)	NA	6.69%	52.00%	4.84%
Wisconsin	Madison Gas and Electric Co.	MGEE	3270-UR-125 (Elec)	9.80%	11/3/2023	V	9.70%	(10)	Fully Litigated	NA	55.00%	5.34%
Wisconsin	Northern States Power Co.	XEL	4220-UR-126 (Elec)	10.25%	11/9/2023	V	9.80%	(45)	Fully Litigated	NA	52.50%	5.15%
Wisconsin	Wisconsin Power and Light Co	LNT	6680-UR-124 (Elec)	10.00%	11/9/2023	V	9.80%	(20)	Fully Litigated	NA	54.00%	5.29%
New Jersey	Atlantic City Electric Co.	EXC	ER23020091	10.50%	11/17/2023	D	9.60%	(90)	Settled	6.58%	50.20%	4.82%
Wyoming	PacifiCorp	BRK.A	200000-633-ER-23	10.00%	11/28/2023	V	9.35%	(65)	Fully Litigated	7.13%	48.99%	4.58%
Virginia	Appalachian Power Co.	AEP	PUR-2023-00002	10.60%	11/30/2023	V	9.50%	(110)	Settled	N/A	N/A	N/A
Michigan	DTE Electric Co.	DTE	U-21297	10.25%	12/1/2023	V	9.90%	(35)	Fully Litigated	5.56%	NA	NA
California	PacifiCorp	BRK.A	A-22-05-006	10.50%	12/14/2023	V	10.00%	(50)	Fully Litigated	7.34%	52.25%	5.23%
Illinois	Ameren Illinois	AEE	23-0082	10.50%	12/14/2023	D	8.72%	(178)	Fully Litigated	6.59%	50.00%	4.36%
Illinois	Commonwealth Edison Co.	EXC	23-0055	10.65%	12/14/2023	D	8.91%	(174)	Fully Litigated	6.70%	50.00%	4.46%
Maryland	Baltimore Gas and Electric Co.	EXC	9692	10.40%	12/14/2023	D	9.50%	(90)	Fully Litigated	6.77%	52.00%	4.94%
North Carolina	Duke Energy Carolinas LLC	DUK	E-7 Sub 1276	10.40%	12/15/2023	V	10.10%	(30)	Fully Litigated	7.50%	53.00%	5.35%
Oregon	Portland General Electric Co.	POR	UE-416	9.80%	12/18/2023	V	9.50%	(30)	Settled	6.99%	50.00%	4.75%

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2023 to Present

State	Utility	Parent Company Ticker	Docket	Requested ROE	Order Date	Vertically Integrated (V) / Distribution Only (D)	Approved ROE	Difference	ROE Fully Litigated or Settled	Approved WACC	Approved Equity Ratio	Equity Contribution
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (8) - (5)	(11)	(12)	(13)	(14) (8) X (13)
Nevada	Nevada Power Co.	BRK.A	23-06007	10.26%	12/26/2023	V	9.52%	(74)	Fully Litigated	7.44%	52.72%	5.02%
Idaho	Idaho Power Co.	IDA	IPC-E-23-11	10.40%	12/28/2023	V	9.60%	(80)	Settled	7.25%	NA	NA
New Mexico	Public Service Co. of NM	PNM	22-00270-UT	10.25%	1/3/2024	V	9.25%	(100)	Fully Litigated	6.47%	49.61%	4.59%
Kentucky	Kentucky Power Company[2]	AEP	2023-00159	9.90%	1/19/2024	V	9.75%	(15)	Settled	NA	41.25%	4.02%
Arizona	UNS Electric Inc.	FTS	E-04204A-22-0251	9.95%	1/31/2024	V	9.75%	(20)	Fully Litigated	7.18%	53.72%	5.24%
New Jersey	Jersey Central Power & Light Co.	FE	ER23030144	10.40%	2/14/2024	D	9.60%	(80)	Settled	7.18%	51.90%	4.98%
Virginia	Virginia Electric & Power Co.	D	PUR-2023-00101	9.70%	2/28/2024	V	9.70%	-	Settled	7.05%	NA	NA
Michigan	Consumers Energy Co.	CMS	U-21389	10.25%	3/1/2024	V	9.90%	(35)	Fully Litigated	5.86%	41.13%	4.07%
Arizona	Arizona Public Service Co.	PNW	E-01345A-22-0144	10.25%	3/5/2024	V	9.55%	(70)	Fully Litigated	6.81%	51.93%	4.96%
West Virginia	Monongahela Power Co.	FE	23-0460-E-42T	10.85%	3/26/2024	V	9.80%	(105)	Settled	NA	NA	NA
Indiana	AES Indiana	AES	45911	10.60%	4/17/2024	V	9.90%	(70)	Settled	6.58%	44.36%	4.39%
Delaware	Delmarva Power & Light Co.	EXC	22-0897	10.50%	4/18/2024	D	9.60%	(90)	Settled	6.97%	50.50%	4.85%
Indiana	Indiana Michigan Power Co.	AEP	Ca-45933	10.50%	5/8/2024	V	9.85%	(65)	Settled	NA	NA	NA
Maryland	Potomac Electric Power Co.	EXC	C-9702	10.50%	6/10/2024	D	9.50%	(100)	Fully Litigated	7.13%	50.50%	4.80%
South Carolina	Duke Energy Carolinas LLC	DUK	2023-388-E	10.50%	6/20/2024	V	9.94%	(56)	Settled	7.32%	51.21%	5.09%
Massachusetts	Fitchburg Gas & Electric Light	UTL	DPU 23-80	10.50%	6/28/2024	D	9.40%	(110)	Fully Litigated	7.46%	52.26%	4.91%
Michigan	Indiana Michigan Power Co.	AEP	U-21461	10.50%	7/2/2024	V	9.86%	(64)	Fully Litigated	6.03%	40.20%	3.96%
New York	Central Hudson Gas & Electric	FTS	23-E-0418	9.80%	7/18/2024	D	9.50%	(30)	Fully Litigated	6.92%	48.00%	4.56%
South Carolina	Dominion Energy South Carolina	D	2024-34-E	10.60%	8/8/2024	V	9.94%	(66)	Settled	7.93%	52.51%	5.22%
Florida	Duke Energy Florida LLC	DUK	20240025-EI	11.15%	8/21/2024	V	10.30%	(85)		7.56%	45.57%	4.69%
Vermont	Green Mountain Power Corp.		24-1709-TF	9.97%	8/26/2024	V	9.97%	-	Fully Litigated	7.05%	49.81%	4.97%
Iowa	Interstate Power & Light Co.	LNT	RPU-2023-0002	10.11%	9/17/2024	V	9.87%	(24)	Settled	7.29%	51.00%	5.03%
Nevada	Sierra Pacific Power Co.	BRK.A	24-02026	10.47%	9/18/2024	V	9.74%	(73)	Fully Litigated	7.43%	52.40%	5.10%
Oregon	Idaho Power Co.	IDA	UE-426	10.40%	9/23/2024	V	9.50%	(90)	Settled	7.30%	50.00%	4.75%
Michigan	Upper Peninsula Power Co.		U-21555	10.70%	9/26/2024	V	9.86%	(84)	Settled	NA	NA	NA
Massachusetts	Massachusetts Electric Co.	NG	DPU 23-150	10.50%	9/30/2024	D	9.35%	(115)	Fully Litigated	7.09%	52.83%	4.94%
Texas	AEP Texas Inc.	AEP	56165	10.60%	10/8/2024	D	9.76%	(84)	Settled	6.66%	42.50%	4.15%
New Jersey	Public Service Electric Gas	PEG	ER23120924	10.40%	10/9/2024	D	9.60%	(80)	Settled	7.07%	55.00%	5.28%
Michigan	Upper MI Energy Rsrc Corp.	WEC	U-21541	10.25%	10/10/2024	V	9.86%	(39)	Settled	NA	NA	NA
California	Pacific Gas and Electric Co.	PCG	A-22-04-008 (Phase 2)	10.70%	10/17/2024	V	10.28%	(42)	Fully Litigated	NA	NA	NA
California	San Diego Gas & Electric Co.	SRE	A-22-04-012 (Phase 2)	10.65%	10/17/2024	V	10.23%	(42)	Fully Litigated	NA	NA	NA
California	Southern California Edison Co.	EIX	A-22-04-009 (Phase 2)	10.75%	10/17/2024	V	10.33%	(42)	Fully Litigated	NA	NA	NA
Minnesota	Minnesota Power Entrprs Inc.	ALE	E-015/GR-23-155	10.30%	10/24/2024	V	9.78%	(52)	Settled	7.25%	53.00%	5.18%
Wisconsin	Wisconsin Electric Power Co.	WEC	5-UR-111	10.00%	11/7/2024	V	9.80%	(20)	Fully Litigated	NA	NA	NA
Wisconsin	Wisconsin Public Service Corp.	WEC	6690-UR-128	10.00%	11/7/2024	V	9.80%	(20)	Fully Litigated	NA	NA	NA
Virginia	Appalachian Power Co.[1]	AEP	PUR-2024-00024	10.80%	11/20/2024	V	9.75%	(105)	Fully Litigated	7.26%	48.24%	4.70%
District of Columbia	Potomac Electric Power Co.	EXC	FC-1176	10.50%	11/25/2024	D	9.50%	(100)	Fully Litigated	7.29%	50.50%	4.80%
Oklahoma	Oklahoma Gas and Electric Co.	OGE	PUD2023-000087	10.50%	11/26/2024	V	9.50%	(100)	Settled	NA	53.50%	NA
Florida	Tampa Electric Company	EMA	20240026-EI	11.50%	12/3/2024	V	10.50%	(100)	Fully Litigated	6.90%	NA	NA
Oregon	PacifiCorp	BRK.A	UE-433	9.65%	12/19/2024	V	9.50%	(15)	Fully Litigated	7.40%	50.00%	4.75%
Oregon	Portland General Electric Co.	POR	UE-435	9.50%	12/20/2024	V	9.34%	(16)	Fully Litigated	6.99%	50.00%	4.67%
Washington	Avista Corp.	AVA	UE-240006	10.40%	12/20/2024	V	9.80%	(60)	Fully Litigated	7.32%	48.50%	4.75%
North Dakota	Otter Tail Power Co.	OTTR	PU-23-342	10.60%	12/30/2024	V	10.10%	(50)	Settled	7.53%	53.50%	5.40%

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2023 to Present

State	Utility	Parent Company Ticker	Docket	Requested ROE	Order Date	Vertically Integrated (V) / Distribution Only (D)	Approved ROE	Difference	ROE Fully Litigated or Settled	Approved WACC	Approved Equity Ratio	Equity Contribution
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (8) - (5)	(11)	(12)	(13)	(14) (8) X (13)
North Carolina	Virginia Electric & Power Co.	D	E-22, Sub 694	10.60%	1/14/2025	V	9.95%	(65)	Settled	7.30%	52.50%	5.22%
Oklahoma	Public Service Co. of Oklahoma	AEP	PUD2023-000086	10.80%	1/15/2025	V	9.50%	(130)	Settled	6.98%	51.12%	4.86%
Washington	Puget Sound Energy Inc.		UE-240004	10.50%	1/15/2025	V	9.90%	(60)	Fully Litigated	7.64%	50.00%	4.95%
California	Bear Valley Electric Svc. Inc.	AWR	22-08-010	11.25%	1/16/2025	V	10.00%	(125)	Settled	8.07%	57.00%	5.70%
Michigan	DTE Electric Co.	DTE	U-21534	10.50%	1/23/2025	V	9.90%	(60)	Fully Litigated	5.69%	39.23%	3.88%
Indiana	Duke Energy Indiana, LLC	DUK	46038	10.50%	1/29/2025	V	9.75%	(75)	Fully Litigated	6.19%	43.28%	4.22%
Indiana	Southern IN Gas & Electric Co.	CNP	45990	10.40%	2/3/2025	V	9.80%	(60)	Settled	6.77%	48.28%	4.73%
Florida	Florida Public Utilities Co.	CPK	20240099-EI	11.30%	3/4/2025	V	10.15%	(115)	Fully Litigated	NA	42.42%	NA
Maine	Versant Power		2023-00336	9.35%	3/11/2025	D	9.35%	-	Fully Litigated	6.84%	50.00%	4.68%
Colorado	Black Hills Colorado Electric	BKH	24AL-0275E	9.83%	3/12/2025	V	9.40%	(43)	Fully Litigated	6.90%	48.00%	4.51%
Texas	CenterPoint Energy Houston	CNP	56211	10.40%	3/13/2025	D	9.65%	(75)	Settled	6.61%	43.25%	4.17%
New York	Orange & Rockland Utilities Inc.	ED	24-E-0060	10.25%	3/20/2025	D	9.75%	(50)	Settled	7.25%	48.00%	4.68%
Michigan	Consumers Energy Co.	CMS	U-21585	10.25%	3/21/2025	V	9.90%	(35)	Fully Litigated	5.97%	41.73%	4.13%
New Hampshire	Liberty Utilities Granite State	AQN	DE-23-039	10.35%	3/25/2025	D	9.10%	(125)	Fully Litigated	7.71%	52.00%	4.73%
Utah	PacifiCorp	BRK.A	24-035-24	9.65%	4/25/2025	V	9.38%	(27)	Fully Litigated	7.06%	44.42%	4.17%
New Mexico	Public Service Company of NM	TXNM	24-00089-UT	10.45%	5/15/2025	V	9.45%	(100)	Settled	6.90%	51.00%	4.82%
Wyoming	PacifiCorp	BRK.A	20000-671-ER-24	9.65%	6/2/2025	V	9.50%	(15)	Settled	7.27%	47.50%	4.51%
Indiana	NIPSCO	NI	46120	10.60%	6/26/2025	V	9.75%	(85)		7.14%	53.01%	5.17%
New Hampshire	Public Service Co. NH	ES	DE-24-070	10.30%	7/25/2025	D	9.50%	(80)	Fully Litigated	6.80%	50.00%	4.75%
New York	Central Hudson Gas & Electric	FTS	24-E-0461	10.00%	8/14/2025	D	9.50%	(50)	Settled	6.97%	48.00%	4.56%
New York	Niagara Mohawk Power Corp.	NG	24-E-0322	10.00%	8/14/2025	D	9.50%	(50)	Settled	6.87%	48.00%	4.56%
West Virginia	Appalachian Power Co.	AEP	24-0854-E-42T	10.80%	8/28/2025	V	9.25%	(155)	Settled	6.85%	44.00%	4.07%
Idaho	Avista Corp.	AVA	AVU-E-25-01	10.40%	8/29/2025	V	9.60%	(80)	Settled	7.28%	50.00%	4.80%
Vermont	Green Mountain Power Corp.		25-1069-TF	9.94%	8/29/2025	V	9.94%	-		7.04%	49.86%	4.96%
Nevada	Nevada Power Co.	BRK.A	25-02016	10.27%	9/16/2025	V	9.51%	(76)		7.49%	52.66%	5.01%
Kentucky	Duke Energy Kentucky Inc.	DUK	2024-00354	10.85%	10/2/2025	V	9.80%	(105)		7.41%	52.73%	5.17%
Connecticut	The United Illuminating Co.	IBE	24-10-04	10.50%	10/28/2025	D	9.25%	(125)	Fully Litigated	7.04%	51.00%	4.72%
Ohio	The Dayton Power & Light Co.	AES	24-1009-EL-AIR	10.95%	11/5/2025	D	10.00%	(95)	Settled	7.46%	53.87%	5.39%
Wisconsin	Northern States Power Co.	XEL	4220-UR-127 (Elec)	10.00%	11/6/2025	V	9.80%	(20)	Fully Litigated	NA	NA	NA
Wisconsin	Wisconsin Power and Light Co	LNT	6680-UR-125 (Elec)	9.90%	11/6/2025	V	9.80%	(10)	Settled	7.79%	54.53%	5.34%
Entire Period												
# of Decisions			**116**									
Average	**(All Utilities)**			**10.37%**			**9.67%**	**(70)**		**7.01%**	**50.08%**	**4.82%**
Average	**(Distribution Only)**			**10.30%**			**9.41%**	**(89)**		**6.88%**	**49.63%**	**4.54%**
Average	**(Vertically Integrated Only)**			**10.39%**			**9.76%**	**(63)**		**7.07%**	**50.29%**	**5.11%**
Median	**(All Utilities)**			**10.40%**			**9.68%**	**(72)**		**7.05%**	**50.50%**	**4.82%**
Maximum	**(All Utilities)**			**13.45%**			**11.45%**	**(200)**		**8.79%**	**60.70%**	**6.95%**
Minimum	**(All Utilities)**			**9.35%**			**8.63%**	**(72)**		**5.56%**	**39.23%**	**3.88%**
Settled				**10.38%**			**9.66%**	**(72)**		**7.05%**	**50.28%**	**4.84%**
Fully Litigated				**10.35%**			**9.68%**	**(67)**		**6.93%**	**49.61%**	**5.11%**

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2023 to Present

State	Utility	Parent Company Ticker	Docket	Requested ROE	Order Date	Vertically Integrated (V) / Distribution Only (D)	Approved ROE	Difference	ROE Fully Litigated or Settled	Approved WACC	Approved Equity Ratio	Equity Contribution
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (8) - (5)	(11)	(12)	(13)	(14) (8) X (13)
2023												
# of Decisions				**45**								
Average	**(All Utilities)**			**10.36%**			**9.58%**	**(77)**		**6.92%**	**51.42%**	**4.92%**
Average	**(Distribution Only)**			**10.26%**			**9.24%**	**(102)**		**6.56%**	**49.23%**	**4.55%**
Average	**(Distribution Only, exc. IL FRP)**			**10.20%**			**9.33%**	**(87)**		**6.55%**	**49.07%**	**4.58%**
Average	**(Vertically Integrated Only)**			**10.39%**			**9.71%**	**(69)**		**7.09%**	**52.40%**	**5.09%**
2024												
# of Decisions				**41**								
Average	**(All Utilities)**			**10.39%**			**9.78%**	**(61)**		**7.08%**	**49.51%**	**4.79%**
Average	**(Distribution Only)**			**10.41%**			**9.53%**	**(88)**		**7.09%**	**50.44%**	**4.81%**
Average	**(Distribution Only, exc. IL FRP)**			**10.41%**			**9.53%**	**(88)**		**7.09%**	**50.44%**	**4.81%**
Average	**(Vertically Integrated Only)**			**10.38%**			**9.84%**	**(54)**		**7.07%**	**49.12%**	**4.78%**
2025												
# of Decisions				**30**								
Average	**(All Utilities)**			**10.35%**			**9.65%**	**(70)**		**7.05%**	**48.88%**	**4.73%**
Average	**(Distribution Only)**			**10.23%**			**9.51%**	**(72)**		**7.06%**	**49.35%**	**4.69%**
Average	**(Distribution Only, exc. IL FRP)**			**10.23%**			**9.51%**	**(72)**		**7.06%**	**49.35%**	**4.69%**
Average	**(Vertically Integrated Only)**			**10.40%**			**9.72%**	**(69)**		**7.04%**	**48.66%**	**4.75%**

Source: S&P Global Market Intelligence

Last Updated: 11/11/2025

λ S&P incorrectly reports the ROE ask as 10.26% and the authorized ROE as 9.56%

[1] S&P incorrectly reports the ROE as 9.80% rather than 9.75%

[2] S&P incorrectly reports the utility as Kingsport Power Company rather than Kentucky Power Company

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2025-3057164
	:	
PPL Electric Utilities Corporation	:	

EXHIBIT MTL-3 OF

MATTHEW T. LYON

ON BEHALF OF

WALMART INC.

Impact of PPL Electric Corporation's Proposed Increase in ROE vs. National Average ROE for Distribution Only Utilities (9.41%)

Line No.	Sources			Percent of Total Capital	Cost Rate		Weighted Cost Rate
1	Ex. Fully Projected Future 1 Summary of Rate Base & Rate of Return (B-8) pg. 1 (PDF pg36)		Long Term Debt	43.95%	5.08%		2.23%
2	Ex. Fully Projected Future 1 Summary of Rate Base & Rate of Return (B-8) pg. 1 (PDF pg36)		Common Shareholders' Equity	56.05%	9.41%		5.27%
7	MTL-3		**WACC at National Average ROE (9.41%)**	100.00%			**7.51%**
8	Ex. Fully Projected Future 1 Summary of Rate Base & Rate of Return (C-1) pg. 1 (PDF pg 40)		Forecasted Rate Base			$	5,817,887,000
9		7 x 8	Return on Rate Base at Current ROE			$	436,746,741
10	Ex. Fully Projected Future 1 Summary of Rate Base & Rate of Return (B-8) pg. 1 (PDF pg36)		Long Term Debt	43.95%	5.08%		2.23%
11	Ex. Fully Projected Future 1 Summary of Rate Base & Rate of Return (B-8) pg. 1 (PDF pg36)		Common Shareholders' Equity	56.05%	11.30%		6.33%
16			**WACC at Proposed ROE (11.30%)**	100.00%			**8.56%**
17	Ex. Fully Projected Future 1 Summary of Rate Base & Rate of Return (C-1) pg. 1 (PDF pg 40)		Forecasted Rate Base			$	5,817,887,000
18		16 x 17	Return on Rate Base at Proposed ROE			$	497,796,447
19		18 - 9	Difference in Return on Rate Base (Proposed vs. Current) (in $)			$	61,049,706
			Difference in Return on Rate Base (Proposed vs. Current) (in %)				17.14%
20a	Ex.Fully Projected Future 1 Summary of Rate Base & Rate of Return (D-17) pg.4, line 9.		Operating Income			$	240,563
20b	Ex.Fully Projected Future 1 Summary of Rate Base & Rate of Return (D-17) pg.4, line 1.		Additional operating revenue from proposed rate increase			$	356,271
20c		20b / 20a	Effective tax rate				32.48%
20d		1 + 20c	Revenue Conversion Factor				1.325
21		19 x 20	**Difference in Revenue Requirement (Grossed up for taxes)**			**$**	**80,877,139**
22	PPL - 2025 RATE CASE - VOLUME VII (EXHIBIT FULLY PROJECTED FUTURE 1) Exhibit D-1, line 1. (pg 55)		Proposed Revenue Deficiency			$	356,271,000
23		21 / 22	**Difference as Percent of Proposed Revenue Deficiency**				**22.7%**